



MIDDLETOWN

CITY OF MIDDLETOWN, OHIO

2020 BUDGET

JANUARY 1, 2020 to DECEMBER 31, 2020



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Middletown
Ohio**

For the Fiscal Year Beginning

January 1, 2019

Christopher P. Morrill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to the **City of Middletown, Ohio** for its annual budget for the fiscal year beginning **January 1, 2019**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device. The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

**Principal Officials
January 1, 2020**

Legislative

Mayor.....	Nicole A. Condrey
Vice Mayor	Talbott C. Moon
City Council Member	Joseph H. Mulligan
City Council Member	Monica J. Nenni
City Council Member	Amy L. Vitori

Executive/Administrative

Interim City Manager/Administrative Services Director.....	Susan H. Cohen
Director of Court Services	Steven P. Longworth
Economic Development Director	Jennifer L. Ekey
Finance Director	Jacob C. Burton
Fire Chief	Paul J. Lolli
General Counsel.....	Ashley M. Bretland
Health Commissioner.....	Jacquelyn D. Phillips
Information Systems Director.....	Troy S. Anderton
Police Chief.....	David M. Birk
Public Works & Utilities Director	Scott D. Tadych

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SECTION 1

CITY OVERVIEW



January 2, 2020

Honorable Mayor Condrey
Middletown City Council
Citizens of Middletown

I am pleased to present the 2020 City of Middletown Adopted Budget. This document contains the recommended expenditure levels of each of the City's funds for the period January 1, 2020, through December 31, 2020. The 2020 Budget continues a commitment to provide high-quality services in our City through strategic planning, identifying opportunities for sharing services, creating public partnerships and investing in our infrastructure.

Many changes took place in 2019. We begin 2020 with:

- A newly elected Mayor; Nicole Condrey won the election replacing incumbent Larry Mulligan, Jr, becoming Middletown's first woman to serve as mayor.
- One new Council Member; Monica Nenni won her first term on Middletown City Council replacing incumbent Steve Bohannon who did not run for a second term.
- A newly appointed Police Chief; David Birk was promoted to Police Chief in December 2019, following the retirement of Chief Rodney Muterspaw.
- Middletown will begin a nationwide search to recruit a new City Manager in mid-January; we hope to have a new City Manager by June, 2020.
- AK Steel, the City's largest employer and a leading producer of innovative flat-rolled carbon, stainless and electrical steel products, announced on December 3, 2019, they have entered into a definitive merger agreement with Cleveland-Cliffs, a Cleveland, Ohio business firm that specializes in the mining, beneficiation, and pelletizing of iron ore; Cleveland-Cliffs plans to keep AK Steel Research & Innovation Center in Middletown open and will command a strong presence at the AK Headquarters located in nearby West Chester Township, Ohio.
- The Middletown Division of Police placed fifth in a nationwide lip sync competition that included more than 1,000 videos from police and fire departments across the United States and Canada; The MPD lip synced to the country trio Lady Antebellum song "Need You Now" and the video has had more than ten million views.
[Click here to view video](#)
- Hollywood came to town in August, 2019 when Academy Award-winning director Ron Howard along with Actresses Amy Adams and Glenn Close were on location in Middletown to begin shooting scenes for the upcoming Netflix movie "Hillbilly Elegy: A Memoir of a Family and Culture in Crisis" based on the novel by author and former resident, J.D. Vance.
- The new Kettering Health Network, which saw its first patient August 8, 2018, received permission to expand its facility to accommodate growth and increase patient services in

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2019; the dedication of the new Kettering Breast Evaluation Center took place in early November, 2019.

- The Middletown Regional Airport will now have the City of Middletown as the fixed base operator beginning January 1, 2020 and will offer educational opportunities with Butler Tech at the airport.
- Sawyer Mills, a residential neighborhood in the north east end of Middletown is moving forward with construction of sixteen to seventeen new homes on twenty-five acres of land near Manchester Road and Dixie Highway; An additional two hundred sixty new homes are being proposed for the project over the next three years.
- Work on the first EPA mandated project to correct rainwater overflow near Bulls Run Arboretum into the City sewer system is near completion at Sunset Park; Final landscaping and clean-up will take place in early spring with a park reopening event taking place in early May, 2020.
- A retired fire engine was donated by the Middletown Division of Fire in August, 2019, to St. Vincent and the Grenadines; the 1997 Luverne fire engine was taken out of front line service in 2009 and out of backup status in July, 2019. It will now be used in rural areas to replace current firefighting equipment that could be only a water tank with a small hose in the back of a pickup truck bed.
- Ribbon Cuttings at new businesses occurred; Swire Inn, Don's Pizza, BMW Motorcycles, Indigo Pass, Cornerstone Manor, Cool Comics & Collectibles.
- Construction finally underway at the Goetz Tower after many unexpected delays.
- A new Dunkin' Donuts which opened in September, 2019 on Breiel Boulevard.
- A new Marathon Gas center under construction at the southeast end of Middletown at the intersection of Cincinnati Dayton Road and Oxford State Road.
- A Chipotle restaurant and Waffle House restaurant, soon to be constructed in the east end.

The City Master Plan is near completion and will be used as a guide for making development decisions and as a basis for establishing priorities and yearly work plans. The plan is structured around four key priorities which serve as the foundation for the plan and are reflected in the City's vision, goals, objectives; land use policies; and implementation strategies.

- Housing- Provide a healthy mix of apartments and houses that can accommodate a range of household income levels and preferences. The housing and neighborhoods in Middletown should reflect the values of the community and should serve a diverse population.
- Workforce Development- Connect educations, business, and community organizations in order to support and nurture a diverse and inclusive workforce. People of all backgrounds should be able to successfully start and lead businesses in Middletown.
- Infrastructure- Modernize the City's aging infrastructure in order to foster a well-connected community that is easy to navigate and has the infrastructure needed to accommodate quality housing and commercial development.

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- Quality of Life- Promote and build awareness about the great things in Middletown including arts, entertainment, local businesses, and recreational opportunities. Continue to expand and improve upon the City’s amenities and opportunities.

The first City of Middletown Master Plan was adopted in 1965, was updated in 1977 and again in 1997 to plan for new growth on the City’s east end. The 2005 City of Middletown Master Plan established a single, community wide plan that considered many of the recommendations set forth in previous planning efforts. This plan served the City well and has been used to guide planning, fiscal, and other governmental decisions. Departments have used the Master Plan as a guide and the groundwork for submitting and receiving grants and other funding sources that have contributed to City projects and plans. In 2017, the City identified the need to establish new guidelines and recommendations for moving forward. The economy, consumer preferences, development demand, and other similar factors have changed the nature of Middletown and the region. These changes need to be reflected in the City’s policies and procedures, and help steer how the City plans, invests, and promotes itself moving forward. This newly updated Master Plan will serve as a foundation for the City of Middletown, establishing a comprehensive vision for the future, refreshed land use recommendations, and both general and specific implementation recommendations to the City moving forward.

Work began in 2015 and 2016, with the “What If Middletown” – Community Visioning Process. Numerous community engagement opportunities were held throughout the City with the purpose of bringing together various sectors of the community and to identify problems, evaluate potential development, and building collaborative approaches to improve the quality of life in Middletown. Various community organizations were involved in the visioning effort. Key priorities that arose were:

- Cultivation of civic pride with a clear brand for Middletown and community assets; promotion of the exciting events available in the City; and strategies to attract and retain residents.
- A talented workforce, strong businesses, and a thriving economy fueled by better connections between education, business, and community organizations.
- A small town feel with access to world-class opportunities and inclusive services so that all residents feel like a part of the community.

In 2017, the Downtown Middletown Strategic Plan was adopted to promote new downtown housing and strengthen public spaces. This plan will define the vision for Downtown Middletown as a place where our past, present and future come together. The purpose of the Downtown Middletown Strategic Plan is to:

- Guide the community in evaluating proposed public, private, or public/private projects in downtown.

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- Inform current and prospective property owners as well as developers on desirable growth patterns.
- Measure progress and effectiveness of projects in Downtown Middletown to ensure they strengthen the community as a whole.

A Citywide residential analysis of Middletown housing was conducted in 2016 by the Danter Company. It concluded there is an estimated demand in the City for an additional one hundred twenty-seven single family homes with a majority of them ranging from \$150,000 to \$250,000, thirty-three condominiums of varying price points, with a majority of them ranging from \$150,000 to \$250,000, six hundred seventy suburban multifamily units including conventional style apartments, units integrated into a mixed use development, townhouses, and senior units, and two hundred forty-eight downtown multifamily units including units over existing store fronts, new construction or adaptive reuse, and streetscape townhouses.

Middletown is currently working on an Airport Master Plan to address the future development and operations of the Middletown Regional Airport. This plan will include a ten year Capital Improvement Plan and a layout plan for future development. A Citywide Transportation Plan is underway and will include recommendations for the future of the City's infrastructure and many modes of transportation. The Community Strategic Energy Plan is also in progress and will identify energy burdens in the community and provide recommendations for cost-effective energy solutions, identify urban heat islands, current energy use, and other similar factors. Future land use will represent the vision for the future land and development within Middletown.

The Housing Policy, Airport Master Plan, Transportation Plan and Community Strategic Energy Plan and Future Land Use will all be integral parts of the City of Middletown Master Plan. A healthy and safe place to live and work, resilient neighborhoods, a thriving economy, a strong infrastructure and pride in community are the goals of this Master Plan.

Finances

The Finance Department maintains a multi-year financial plan which projects future revenues and expenditures of all major and operating funds on an annual basis for a period of five years. This plan also provides historical data of past financial information. Ongoing update and changes are made to the financial plan throughout the year as situations and economic conditions change. This document reflects past economic trends, current budget, and the projected future financial forecast. The financial plan has proven to be a valuable instrument which gives financial guidance to the City Manager, senior staff and City Council, as well as in developing the annual budget request for each department.

In 2015, the City of Middletown implemented the OpenGov Financial Transparency Portal accessed through the City's website, www.cityofmiddletown.org. Using this tool, citizens can access current (updated monthly) and past expenditures, revenues, and budgets. This transparency promotes accountability and increases public awareness of their tax dollars.

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2020 Budget

The City of Middletown 2020 budget for all funds meets the State of Ohio's definition of a balanced budget. The State of Ohio requires that each fund's beginning of the year cash balance plus the funds projected annual revenues, are at least equal to the annual expenditure appropriation of each fund.

The 2020 budget totals \$105,273,437 for expenditures and \$90,688,084 for revenues, minus other sources. Other sources include transfers in/out, loans to/from other funds and proceeds from debt. This amount includes General Fund, Special Revenue Funds, Debt Service Funds, Capital and Special Assessment Funds, Enterprise Funds, Internal Service Funds, Trust Funds, Federal Funds.

Assumptions for 2020 budget:

- Keep public safety, finances, revitalization and street improvements as a priority
- Housing Stock listed by Council as a high priority – will continue to discuss housing policy throughout 2020 to develop neighborhood strategies
- 2.5% cost of living adjustment for all employees
- No Performance Based Incentive Program in 2020
- Income tax revenue is projected to increase 3.5% over 2019 budget in 2020
- Health insurance costs increase 6%
- Twenty-seven biweekly payrolls in 2020
- No water rate increase in 2020
- No storm water rate increase in 2020
- 2020 will end with a 15.1% General Fund balance
- Beginning stages of Paramedicine Program with Division of Fire and Health
- The City of Middletown will be the fixed base operator of the Middletown Regional Airport and will be responsible for all airport operations beginning January 1, 2020

Significant Changes for 2020 budget:**Personnel changes:**

- Two new Patrol Officers added to Middletown Division of Police for traffic enforcement
- Two new Firefighter EMTs added to Middletown Division of Fire
- Two Firefighter EMTs will be trained to become certified paramedics
- New Historic Property Specialist position added to Economic Development/Planning
- New full time Airport Manager, full time Airport Facilities Supervisor, part time Customer Service Lead, part time Line Service Lead and Seasonal laborer positions added to Economic Development/Airport
- New Human Resources Manager position added to Department of Administrative Services/Human Resources

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- Reduction of one part time Human Resources Specialist position from Department of Administrative Services/Human Resources
- Replace part time Director of Nursing position to full time in Health Department
- Add new full time Health Clerk position to Health Department
- Replace two part time Victim Advocate positions with one full time Victim Advocate in Department of Administrative Services/Law
- Reduction of one Special Counsel position in Department of Administrative Services/Law
- New full time Customer Relations Specialist position added to Finance/Water Administration
- Systems Administrator position eliminated and replaced with Computer Technician position in Information Systems
- Replace part time Wastewater Treatment Plant Manager position with full time Water Reclamation Manager position

Sewer rate increase 10%

Sewer user rates will increase by 10% in 2020. This is due to the need for major improvements to the sewer system. This rate increase is consistent with Long Term Control Plan Projections.

Solid Waste increase of \$0.50

Solid Waste rates will increase by \$0.50 in 2020 due to a contract increase between Rumpke and the City of Middletown.

Airport operations sees increase of 147.1%

The City of Middletown taking over the day-to-day operations of the Middletown Municipal Airport increases expenditures, however, fuel sale revenues and water/wellfield revenues will offset this increase and will result in no additional General Fund supplement.

Capital Projects:

An estimated \$630,000 will be spent on capital improvements at the Middletown Regional Airport in 2020. After receiving \$1.5 million in grants for pavement rehabilitation and runway lighting improvements from the Ohio Department of Transportation in 2018, the City received \$400,000 from the Ohio Department of Transportation to rehabilitate the taxiway lighting system. The airport continues to work through the process of creating a new Master Plan and performing related engineering through a \$480,000 grant from the Federal Aviation Administration, received in 2018. A \$78,000 ODOT grant for Runway Markings was utilized in 2019 and another \$595,000 ODOT grant will create a Pond Safety Area in 2020.

Paving continues to be a high priority. We will continue paving in 2020, spending \$3,650,000.

- \$1,400,000 from General Capital Fund
- \$250,000 from Storm Water Capital Fund

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- \$1,300,000 from Auto & Gas Tax Fund
- \$700,000 from Sidewalk, Curb & Gutter Assessments

In 2019, we began the design phase to rehab the South University Bridge. This bridge was built in 1968 and needs a new deck, railings, sidewalks, and medians. Work will begin in 2020, spending \$2,050,000.

- \$1,550,000 from General Capital Fund for University Bridge Rehab Project
- \$500,000 from Storm Water Capital Fund for University Bridge Rehab Project

City Building South Promenade is a project to replace existing pavers with stamped concrete and landscaping. This will also improve overall security with the closure of the parking lane at the North entrance to the City building. The North Promenade changes were scheduled to begin construction in 2019, but were delayed due to further structural inspections.

Implementation of the Long Term Control Plan to reduce the City's combined sewer overflows began in 2019. The first project consisted of the construction of a storm sewer to intercept a small portion of the flow from the Bulls Run stream where it enters the combined sewer system. This intercepted flow has now been redirected to a shallow green infrastructure basin (approximately one acre in area) located at Sunset Park, reducing storm water loading to the combined sewer system. The Lakeside Redirect Project, the City's second project of the Long Term Control Plan will redirect approximately two hundred ninety-one acres of sewershed to the Hydraulic Canal adjacent to Smith Park costing \$10 million and taking forty-eight months to complete

The following 2020 capital improvement projects will enhance the community's business gateway and economic measures. Street paving and infrastructure improvements are among the top priorities of the City of Middletown.

General

- University Bridge Rehab - \$1,550,000
- Local Street Paving - \$1,400,000
- Great Miami River Trail – Phase 4A - \$160,000
- Traffic Signal & Systems Replacement - \$145,000
- City Building South Promenade - \$100,000
- Gateway/Boulevard Enhancements - \$75,000
- Miscellaneous Parks Improvements - \$30,000
- Miscellaneous Building Improvements - \$30,000

Sewer

- Long Term Control Plan - \$10,000,000
- System Replacement Program - \$3,000,000
- Facility Upgrades - \$550,000
- Geographic Information System - \$10,000

BUDGET LETTER

Storm Water

- University Bridge Rehab - \$500,000
- System Replacement Program - \$375,000
- Local Street Paving – \$250,000
- City Building South Promenade - \$75,000
- NPDES Compliance - \$50,000

Water

- System Replacement Program - \$2,000,000
- Facility Upgrades - \$550,000
- Geographic Information System - \$10,000

Airport

- Facility Upgrades - \$630,000

Our City has seen incredible growth and prosperity in recent years and as a result we have seen historic income tax revenue collections. This budget maximizes taxpayer dollars and funds the services that matter most to them. It is also a testament to the capabilities of an efficient, effective government at work. Thank you for reviewing the City of Middletown 2020 Budget.

Respectfully,



Jacob Burton
Finance Director

FOUNDATION PRINCIPLES
FOR
THE MUNICIPAL CORPORATION OF
THE CITY OF MIDDLETOWN, OHIO

VISION

Middletown - A Better Place

MISSION

We will make Middletown a special place to live, work and visit by providing, in an efficient and responsible manner, a broad range of public services, which foster a safe, healthy and prosperous community. We are committed to achieving our vision in collaboration with our citizens.

VALUES

As we work toward the accomplishment of our mission, the following values will help guide our action and lead us to success:

INTEGRITY

Integrity promotes trust; trust promotes success. We will be truthful, honest and fair as we strive for the highest standards of performance in the work place.

SERVICE

Our product is service; our customers are our friends and neighbors in the Middletown Community. We will take personal responsibility for resolving problems. We will strive to do more than is expected.

PEOPLE

People are at the heart and purpose of everything we do. We will listen to and consider the ideas and concerns of our citizens and our colleagues. We will treat all people with respect and dignity.

FISCAL ACCOUNTABILITY

We are stewards of a high trust. The money we use to provide public services will be spent responsibly and effectively.

COLLABORATION

We must collaborate and think win-win. In today's world, more can be accomplished through cooperation than competition. We must have teams and partners to become the best. We must be problem solvers.

FINANCIAL POLICIES AND GOALS

BENEFITS OF ESTABLISHED FINANCIAL POLICIES

- Adds to credibility and public confidence. Shows City's commitment to fiscal integrity.
- Directs attention to total financial condition of the City.
- Avoids short run solutions to financial emergencies.
- Gives continuity to handling of the City's financial affairs. Outlasts Management and Councils.

FINANCIAL REPORTING POLICIES

GOAL: To meet the Ohio Revised Code deadline of July 15th for adoption of the annual Tax Budget.

ACTION: Adoption of annual Tax Budget by the end of June each year enables the City to easily meet the July 15th deadline required by the Ohio Revised Code.

GOAL: To submit City's annual operating and capital budgets document to the GFOA for Distinguished Budget Presentation Award Review.

ACTION: After Council deliberation of the City Manager's budget and a public hearing on the resulting document, an annual budget is presented for adoption prior to December 31 each year. A formal Appropriations Budget Document is published and submitted to GFOA prior to March 31 of the following year.

GOAL: To submit a Comprehensive Annual Financial Report (CAFR) to the Government Finance Officers Association (GFOA) for the Certificate of achievement for Excellence in Financial Reporting review.

ACTION: Completion of the City's financial statements and annual audit by June 30th each year makes possible the submittal of the City's CAFR. The City has achieved this prestigious recognition each year since 1986.

GOAL: To submit a Popular Annual Financial Report (PAFR) to the Government Finance Officers Association (GFOA) for the Award for Outstanding Achievement in Popular Annual Financial Reporting review.

ACTION: Completion of the City's financial statements and annual audit by June 30th each year makes possible the submittal of the City's PAFR. The City achieved this prestigious award for the first time in 2019 for the fiscal year ended December 31, 2017.

FINANCIAL POLICIES AND GOALS

REVENUE POLICIES

- GOAL:** To work toward stabilizing year-end carryover cash balances by reducing the need to depend upon carryover balances to balance each year's budget.
- ACTIONS:** The City will estimate its annual revenues by an objective, analytical process.
- The five-year revenue forecast will be constantly updated as situations change.
- The City will establish all user charges and fees at a level related to the cost of providing services.
- Operating revenues in the Water Fund and Sewer Fund will be maintained at levels sufficient to maintain debt coverage requirements. Water and sewer rates will be reviewed every two years.
- The City Airport Fund will maximize its use of FAA grants.
- The City Transit Fund will rely on the Federal and State Governments for a minimum of two-thirds of its annual funding.
- The City Solid Waste Disposal Fund charges will cover contractor refuse pickup charges and any debt service issued to finance the City landfill.

RESERVE POLICIES

- GOAL:** To maintain sufficient reserves in each fund to allow the City to avoid emergency employee reductions in force and abrupt service charge increases.
- ACTIONS:** The City will maintain a minimum of 15% of its annual General Fund expenditures as a contingency reserve in its General Fund.
- The City will maintain a contingency reserve in its Employee Benefits Fund sufficient to cover claims incurred, but not yet reported.
- The City's equipment reserve fund shall maintain a balance sufficient to provide for the timely replacement of City equipment according to the equipment replacement plan.
- All other City funds will carry specified contingency reserves specified in the City's five-year Financial Plan.

BUDGETARY POLICIES

- GOAL:** To provide for stabilization of the budget.
- ACTIONS:** Current expenditures will be paid for with current revenues.
- Each budget will provide for adequate maintenance and replacement of capital plant and equipment.
- Each year, the City will update its five-year revenue/expenditure projection for all major operating, capital, and debt service funds.

FINANCIAL POLICIES AND GOALS

Each month, Management and City Council will be given a summary report of revenues and expenses to date versus budget.

The total of expenditures in the General fund for all personnel related costs will be kept below 80% of the total budget.

The budget for all funds will meet the State of Ohio's definition of a balanced budget. The State of Ohio requires that each fund's beginning of the year cash balances plus the fund's projected annual revenues are equal to the annual expenditure appropriation of each fund.

EXPENDITURE POLICIES

GOAL: To use internal accounting controls to ensure that appropriations are not overspent.

ACTION: Prior to the issuance of purchase orders, corresponding amounts of appropriations are reserved by the use of encumbrances for later payment to assure that appropriations are not overspent. Unused and unencumbered appropriations lapse at the end of each fiscal (calendar) year.

EXPENDITURE/EXPENSE POLICIES

GOAL: To obtain the highest quality of materials and supplies at the most advantageous price for the City.

ACTIONS: The City utilizes a centralized procurement function through the Purchasing Division of the Finance Department.

State of Ohio laws governing purchasing procedures for cities are followed.

Where formal bidding procedures are not required, the City encourages competition through means of an informal bidding process.

CAPITAL IMPROVEMENTS POLICIES

GOAL: To assure the safety and usefulness of the City's capital assets including its infrastructure.

ACTIONS: All capital improvements will be made in accordance with the City's capital improvements plan.

The City's five-year capital improvements plan will be updated annually.

The City will project its equipment replacement needs for the next five years, and will update this projection annually.

The City will aggressively seek state and federal funds that are available for all capital improvements.

The City will maintain its capital assets at a level adequate to protect them and to minimize maintenance costs.

FINANCIAL POLICIES AND GOALS

INVESTMENT/CASH MANAGEMENT

The City Administration has developed a written investment policy that establishes clear responsibility for and limitations on the City’s investment of public funds. The primary objective of the policy is the preservation of capital and the protection of investment principal.

The City Treasurer manages City investments. The City Finance Director reviews the investments each quarter. The City Treasurer and the City Finance Director review or revise the City investment policy annually.

Investments in derivatives are not allowed.

The types of investments authorized under the City’s policy are:

- Certificates of deposit of banks located in Middletown
- Obligations of the United States Government
- Star Ohio, the State Treasurer’s Asset Reserve Investment Pool
- Obligations of the City of Middletown
- No load money market funds that are restricted to investing only in direct obligations of the United State Government
- Commercial Paper (up to maximum of 40% of the City’s funds)

The City’s investments at December 31, 2018 are summarized as follows:

	<u>Fair Value</u>	<u>Average Maturity Years</u>
US Government and Agency	\$19,836,550	2.27
Star Ohio	\$8,289,924	n/a
US Money Market Funds	<u>\$20,292,411</u>	n/a
	<u>\$48,418,885</u>	

CASH MANAGEMENT PRACTICES

City funds are invested as quickly and efficiently as possible. At the same time, cash balances are maintained as long as possible to maximize interest income. Among cash management/investment practices used by the city are:

- All funds are deposited to City bank accounts within 24 hours of receipt.
- City income tax withholding payments are collected in a bank lockbox and are deposited the same day as they are received.
- City checks are drawn on a controlled disbursement account. Checks clearing against this account are presented for payment before 10:00 A.M. each business day.
- The City is using the services of five bank trust departments to invest over \$30 million of City funds that are not immediately needed to cover City obligations. The investments at these banks are allowed to go out for as long as five years to maximize yield.

FINANCIAL POLICIES AND GOALS

DEBT POLICY

The City of Middletown's debt policy to maintain the general obligation and self-sustaining debt at a reasonable level is as follows:

- Long-term borrowing will be confined to capital improvement projects, and the City will never use long-term debt for current operations.
- Short-term borrowing (one year or less) will be used only in connection with capital improvements that will be funded, upon project completion, with bonds.
- Where possible, the City will use special assessment or other self-supporting debt. All water, sewer, and solid waste debt issues will be self-supporting. Tax money will not be used to support these Enterprise Funds debt obligations.
- The City will not exceed its legal debt limit.

DEBT INSTRUMENTS

The City of Middletown's outstanding debt consists of the following types of debt financing instruments available under Ohio State Law.

General Obligation Bonds and Notes

General obligation bonds and notes are backed by the full faith and credit of the City. Debt service is provided by income tax, property tax, or service charges on behalf of Enterprise Fund general obligation debt. General obligation notes are issued for up to twelve months maturity while general obligation bonds are issued for three, five, ten, or twenty years, depending upon the project being financed. Voted approval for the issuance of general obligation notes and bonds is not required until legal debt limits are reached (see debt limits section).

Special Assessment General Obligation Bonds

Special assessment general obligations bonds are also backed by the full faith and credit of the City. Debt service is provided by special assessments paid by property owners on whose behalf the City has issued the bonds. Even if assessments are not paid, the City remains liable for the payment of principal and interest on special assessment bonds. However, the County sells the properties with delinquent assessments at tax sale and the City receives the proceeds of the sale to satisfy the delinquent assessments due.

CURRENT OBLIGATIONS

At December 31, 2018, the City of Middletown bonded and unbonded debt consisted of:

General Obligation Bonds/Notes (Governmental Funds)	\$18,581,975
General Obligation Bonds/Notes/Lease (Proprietary Funds)	<u>8,418,427</u>
Total	\$27,000,402

FINANCIAL POLICIES AND GOALS

Moody's Investors Service, a national bond rating Service Company, rates the City of Middletown's bond issues. Moody's conducted the City's most recent bond rating review in December 2016 and in June 2017 downgraded the City of Middletown's bond rating from "Aa3" to "A1" citing a decreased tax base and poor economy. Despite the Moody's downgrade, record income tax revenue was recorded for 2018 and 2019. For 2020, \$0.7 million income tax revenue will be transferred to the General Obligation Bond Retirement Fund and \$0.5 million of tax increment financing revenues are budgeted.

DEBT ADMINISTRATION - STATUTORY LIMITATIONS

Ohio State law provides that a municipality's total outstanding debt principal shall not exceed 10.5% of the City's total assessed valuation. State law further provides that a City's total outstanding unvoted debt principal shall not exceed 5.5% of its total assessed valuation. Self-supporting debt such as general obligation bonds to be retired with Enterprise Fund revenues, special assessment debt, Ohio Water Development Authority loans, and Ohio Public Works Commission loans are exempted from this limitation.

At December 31, 2018, the City's compliance with the 10.5% and the 5.5% limitation statutes were as follows:

Total Assessed Valuation	\$705,899,080
(a) 10.5% Limit	\$ 74,119,403
Total Amount of City Debt subject to the 10.5% limit	<u>(13,331,336)</u>
Amount Available Within the 10.5% Limit	<u>\$ 60,788,067</u>
(b) 5.5% Limit	\$ 38,824,449
Total Amount of City Debt subject to the 5.5% limit	<u>(13,331,336)</u>
Amount Available Within the 5.5% Limit	<u>\$ 25,493,113</u>

There are no immediate plans for additional general obligation debt in the governmental funds, although there is a balance of \$17.3 million of unvoted debt limit capacity. We do plan to issue debt for special assessment capital projects. Property owners will be assessed for the cost of these projects.

The debt table below illustrates the total, exempt, and debt subject to limitations based on the total amount of assessed property valuations for the city of Middletown.

	ALL DEBT	EXEMPT	SUBJECT TO LIMIT
General Obligation Bonds	\$ 14,265,000	\$ 2,456,850	\$ 11,808,150
Special Assessment Bonds	\$ 888,000	\$ 888,000	\$ -
Police & Fire Pension Accrued Liability	\$ 738,187		\$ 738,187
Enterprise General Obligation Bonds	\$ 7,504,999	\$ 6,720,000	\$ 784,999
Total Debt	<u>\$ 23,396,186</u>	<u>\$ 10,064,850</u>	<u>\$ 13,331,336</u>

2020 CITY OF MIDDLETOWN STRATEGIC SUMMARY



RESILIENT NEIGHBORHOODS – Middletown has well maintained and resilient neighborhoods that meet the full range of housing needs of a diverse population.

Objectives

- Establish buffers around neighborhoods that are adjacent to heavy industrial areas.
- Increase property values over time through housing investment.
- Implement City housing policies that improves housing conditions and reduces vacancies through further demolition, renovation of existing homes, and infill construction in limited areas.
- Aid in the retention and recruitment of families and allow families to move up and down in price and size while staying in Middletown.
- Support a full spectrum of existing and new housing that provides opportunities for a demographically diverse range of people at all income levels.
- Target rehabilitation in neighborhoods that need assistance to mend and enhance the existing housing stock.
- Increase code enforcement through a range of city and community based programs.
- Create a balanced housing stock that provides the best possible choices in housing types, size, and affordability.
- Implement the City of Middletown Housing Policy focusing on the least intrusive to the most intrusive interventions, concentrating on vacant land first, vacant residential second, landlords with vacant properties third, and finally to homeowners and other occupied housing units.

2020 CITY OF MIDDLETOWN STRATEGIC SUMMARY



THRIVING ECONOMY – Middletown has a thriving local economy of growing businesses and strong workforce that creates opportunities for our residents to prosper.

Objectives

- Connect education, business, and community organizations to prepare a local workforce for the modern economy.
- Partner with local and regional economic development, business, and education entities to leverage economic opportunities and assist the school district with implementing their strategic plan as appropriate.
- Implement the 2017 Downtown Strategic Plan to increase and sustain economic growth of the downtown business sector.
- Continue to emphasize the East End for employment intensive uses.
- Maximize the economic development potential around the Middletown Regional Airport related to tourism and manufacturing opportunities.
- Diversify and strengthen the tax base to ensure fiscal health of the City.
- Rebalance the number of subsidized housing units and increase the workforce population in Middletown to more closely align with regional averages.
- Aid in the retention and recruitment of business and allow businesses to expand while staying in Middletown.
- Support a full spectrum of businesses that provides opportunities for a diverse range of jobs for people at all skill and income levels.

2020 CITY OF MIDDLETOWN STRATEGIC SUMMARY



STRONG INFRASTRUCTURE –
Middletown has modern and well maintained public infrastructure that support neighborhoods and the economy, including a safe and efficient transportation system.

Objectives

- Provide safe and efficient streets that accommodate all modes of transportation in a safe and comfortable environment, including vehicular, pedestrian, bicycle, and transit.
- Maintain parks as safe places for people to enjoy.
- Provide sanitary sewer and water services that meet the needs of the population in a reliable and environmentally sensitive way.
- The City will address its aging infrastructure system and commit to continued maintenance of its streets and public infrastructure.

2020 CITY OF MIDDLETOWN STRATEGIC SUMMARY

HEALTHY AND SAFE LIVING – Middletown is a healthy and safe place to live and work.

Objectives

- Provide exemplary first responder services that meet accepted level of service standards.
- Implement the Fire Department Strategic Plan to ensure that the City’s fire facilities and staffing requirements meet the needs of the community.
- Provide community based public safety services to pro-actively connect first responders to the community and reduce the need for emergency responses.
- Support efforts to address food deserts and provide healthy eating choices in all areas of the City.
- Promote a physical environment that encourages and supports healthy and safe physical activity through pedestrian, bicycle, and recreation facilities.



2020 CITY OF MIDDLETOWN STRATEGIC SUMMARY



PRIDE IN COMMUNITY – Middletown is a great place where people choose to live to pursue the American Dream.

Objectives

- Promote and foster civic pride and commitment to the City.
- Encourage physical and social connectivity allowing all residents to be a part of a community network.
- Support arts, entertainment, and recreation.
- Promote the downtown and riverfront as hubs for arts, entertainment, recreation, and housing.
- Advertise and promote Middletown's assets to the region to improve the City's reputation.

2019 PERFORMANCE MEASUREMENTS

The City of Middletown performs a diverse array of services. Performance Measures can assist in efficiency and effectiveness based on the goals and objectives of the City. The City can use the performance data to make future managerial decisions regarding processes and procedures.

Finance:

- Received “Certificate of Achievement for Excellence in Financial Reporting Reward” for 2017 fiscal year end Comprehensive Annual Financial Report (CAFR). This was the 32nd year in a row to receive this award. Submitted the CAFR for fiscal year 2018 in June 2019. The 2019 fiscal year report will be submitted in June 2020.
- Received “Distinguished Budget Presentation Award” for the 2019 Budget. This was the 25th year in a row to receive this award. The 2020 Budget will be submitted to GFOA in the first quarter of 2020.
- Received “Award for Outstanding Achievement in Popular Annual Financial Reporting” for the City of Middletown’s first annual report for fiscal year 2017. Submitted the second “Popular Annual Financial Report” in June 2019. Will submit the 3rd annual PAFR in June 2020, once the 2019 fiscal year end Comprehensive Annual Financial Report has been completed.
- Met with OpenGov to explore options on ways to better analyze, compare, and share financial data using the interactive tool on the City’s website. Cost and low use by citizens/users of the existing product were the deciding factors to not purchase additional software at this time. The City’s new website was launched in the first quarter of 2018 making the software more accessible to users. Finance will continue to monitor the usage and collaborate with OpenGov on new and exciting tools that become available.
- Implemented an accounts receivable policy for outstanding and stale dated items.
- Met with several banking agencies to gain knowledge of new bank automation technology that would improve efficiency for the City. Will be implementing the “Invoice Cloud” to utility accounts beginning March 1, 2020. Invoice Cloud is a new payment platform that offers better pay options than the City’s current payment platform. Customers will now have the options of Auto Pay, Text Pay, Text Reminders and will be able to pay without an online account set up. Other departments will be integrated into this new payment platform throughout 2020.
- Water and Sewer Administration opened a total of 4,017 accounts in 2019:
 - Commercial Accounts- 165
 - Industrial Accounts- 3
 - Residential Accounts- 3,805
 - Multi-Unit Accounts- 44
 - Miscellaneous Accounts- 0

2019 PERFORMANCE MEASUREMENTS

Finance Department, (continued)

Water and Sewer Administration closed a total of 4,175 accounts in 2019:

- Commercial Accounts- 186
- Industrial Accounts- 3
- Residential Accounts- 3,940
- Multi-Unit Accounts- 46
- Income Tax Division had 5,289 walk-in customers, 1,293 E-filers, and 468 new withholding accounts. Income tax revenue totaled \$22,573,538.
- Accounts receivables processed approximately 6,522 cash receipts.
- Accounts payables issued 10,324 checks:
 - Water refunds- 1,093 checks totaling \$332,677.15
 - Income tax refunds- 823 checks totaling \$607,009.42
 - Vendor payments- 8,408 checks totaling \$66,978,442.93
- Payroll processed 145 payrolls, set up 45 new employees and issued term pays to 36 employees (a yearly total of 25 term pays are included in total number of payrolls processed)
- Purchasing issued 575 purchase orders.

Administration:

- Human resources processed 376 employee evaluations; 45 new employees; 47 departing employees; posted 35 job announcements; administered 22 civil service tests; 47 new worker's compensation claims; and filed 60 new injury reports.
- Law civil division reviewed 233 contracts; reviewed/drafted 160 pieces of legislation; filed 2 grievances; 5 negotiation start-ups; 2 other labor issues filed; conducted 16 training sessions.
- Law criminal division had a total of 9,770 pending cases in municipal court: 898 felonies; 3,316 misdemeanors; 255 OVI; 5,301 traffic. Sent 6 letters re: private complaints, created 45 letters for MPD, 1 appeal filed by/against the City. Office of Administrative Hearings received 256 Notices of Civil Offense, and had 11 hearings held for Notices of Civil Offense.
- Building Inspection issued a total of 1,797 permits totaling \$432,218; collected 625 fees, totaling \$355,596, for other departments; and made 4,583 inspections.

2019 PERFORMANCE MEASUREMENTS

Administration, (continued)
BUILDING INSPECTION

PERMIT TYPE	REVENUE	PERMITS
Building Permits	168,729	498
Electric Permits	46,848	393
Misc. Permits	12,133	87
Sign Permits	2,533	23
HVAC Permits	33,620	254
Plumbing Permits	57,434	508
Fire Protection Permits	12,816	34
License	61,915	1,431
Plan Review	29,905	413
Bad Check Charges	25	1
State Surcharge	6,260	1,571
Total	\$432,218	1,797 *

*Permits total only

FEES COLLECTED FOR OTHER DEPARTMENTS

PERMIT TYPE	REVENUE	PERMITS
Engineering Fees	40,228	122
Zoning Fees	28,312	350
Water Services Fees	281,205	149
Tap Fees	5,850	4
Total	\$355,596	625

PERMITS ISSUED BY USE GROUP

Single Family	1,257
Multi-Family	118
Commercial	337
Industrial/Others	85

BUILDING PERMITS FOR NEW CONSTRUCTION

Single Family	66
Multi-Family	0
Commercial/Industrial	5

INSPECTIONS MADE

TYPE OF INSPECTION	NUMBER OF INSPECTIONS
Building	1,759
Electric	960
HVAC	566
Plumbing	905
Fire Protection	71
Sign	47
Demolition	210
Miscellaneous	65
Total	4,583

COMMERCIAL/INDUSTRIAL

Residential	\$	14,581,208
Commercial/Industrial	\$	35,002,658

2019 PERFORMANCE MEASUREMENTS

Economic Development:

Airport

- Master Plan reviewed and sent to FAA, introductory chapters of plan accepted by FAA with exception of Operations Forecast. Negotiating 20 and 30 year Operations Forecast. All portions that require pre-approval from FAA are approved as of 09/30/2019. Status is now on hold awaiting final positioning of the skydiving drop zone.
- Initial due diligence studies required to attain “Certified” status within SiteOhio program completed. Geo-Technical, EPA Phase 1 study completed. Archeological Studies being contracted through Woolpert on hold until final locations of various campuses are determined.
- Final proposal for new boundary of airport established based on staff feedback. Reviewing opportunities for collaborative financing of projects and future land use leading to more return on investment for the community.
- Draft of Airport Minimum Standards, Policies and Procedures, and Leasing Rates and Charges documentations completed, and reviewed by Law. Staff review of recommended changes now underway.
- Marketing and Branding design plan complete.
- Website populated and targeted to specific users.
- Butler Tech buildout of classroom space complete at Jets Hangar. Thirty-two students enrolled in “Aviation Orientation” program that began in August, 2019. Possible additional hangar space needed for plane storage and FAA certified Airframe & Power-plant repair station school.
- Discussions with JobsOhio on support and reporting for aviation related projects.
- Assumption of Fixed Base Operator (FBO) started January 1, 2020. Fueling capabilities certified on January 8, 2020. Move-in schedule for existing FBO space still to be determined.

Downtown

- Phase 2 of the Oakland Neighborhood Redevelopment well under way. Neighborhood outreach meetings were completed in December, 2019. Work to begin establishing a neighborhood association.
- Initial meetings with potential financing partners of residential projects in Oakland and downtown continue as needed.
- Continued to facilitate and coordinate with Downtown Middletown Inc. on the list of potential infrastructure projects and programs to advance redevelopment efforts within the Downtown Master Plan.

2019 PERFORMANCE MEASUREMENTS

Economic Development, (continued)

- Traffic pattern shift work complete. Central Avenue paving project (and ancillary support work) plans being finalized with additional traffic calming measures included.
- Vacant property legislation procedures being reviewed by staff for inclusion in programs used in redevelopment of downtown properties.
- Communications Manager, DMI and CVB leadership are working to coordinate marketing efforts in support of downtown events based on predicted budget/revenues from DORA wrist band sales.
- Bike Path Study/Planning - Study work completed by Public Works Department – recommending installation of one new route and restriping of Central Avenue in alignment with paving work being done in 2020.

Social media stats:

- Facebook impressions – 1,007,836
- Facebook fans – 70,732
- Facebook engagements – 55,436
- Facebook clicks – 5,665
- Facebook posts – 258
- Twitter impressions – 571,709
- Twitter engagements – 6,020
- Twitter mentions – 2,229
- Twitter clicks – 231
- Twitter tweets sent – 316
- Instagram total number of followers – 1,454
- Instagram impressions – 51,645
- Instagram engagements – 2,450
- Instagram likes – 4,158
- Instagram clicks - 63
- Instagram posts – 65
- LinkedIn impressions – 37,616
- LinkedIn engagements – 5,404
- LinkedIn clicks – 4,319
- LinkedIn posts - 89

2019 PERFORMANCE MEASUREMENTS

Economic Development, (continued)

Planning & Zoning

2019 DEPARTMENT HIGHLIGHTS:

New Zoning Inspector – Austin Eidemiller

- Austin started working for the Planning and Zoning Division in March, 2019. Austin recently worked for the City of Troy, Ohio where he worked under the Management Information Systems and Planning and Zoning Departments for four years. During that time he received a Bachelor’s of Science in Urban Affairs with a concentration in Public Management.

Middletown Way Award – Ashley Combs

- The “Middletown Way” award recognizes an employee who best represent the values of the City of Middletown. Chosen by the City Manager.

2019 OEDA Ohio Base Economic Development Course – Columbus, Ohio

- Ashley Combs completed the OEDA Ohio Basic Economic Development Course that provided top-tier Ohio focused advanced skilled instruction for a base of knowledge for making informed decisions on economic vitality.

Community Strategic Energy Plan

- The City of Middletown was awarded a grant for a city-wide Community Strategic Energy Plan from Ohio-Kentucky-Indiana Regional Council of Governments (OKI). Middletown is one of only eight tristate communities chosen to receive an Energy Plan. The goal of the plan is to identify local priorities related to energy use and infrastructure. The plan created will be incorporated into the City’s Master Plan update.
- The City created a 10 member steering committee consisting of local professional stakeholders. The steering committee met in January with OKI and it is anticipated that the Energy Plan will be completed in summer. The energy plan will be incorporated into the City’s Master Plan.

City Master Plan and City-Wide Energy Update

- The Master Plan consultants continue to work on the Master Plan by finalizing the draft chapters, mapping, and document appendix. It is anticipated that the Master Plan will be adopted in the first quarter of 2020. The City-wide Energy

2019 PERFORMANCE MEASUREMENTS

Economic Development, (continued)

Plan is in its final stages of community surveying and the draft document will be sent to the City in January, 2020.

Parks Master Plan

- Planning staff are assisting the Public Works Department with the Parks Master Plan update. Staff are currently in the process of interviewing and selecting a master plan consultant.

Central Avenue Task Force

- Since the adoption of the Vacant Properties Ordinance the Division of Police's Code Enforcement team and Economic Development's Zoning Division have combined forces and formed the "Central Avenue Task Force". The Task Force is focusing their efforts in Downtown Middletown, specifically those properties located in the City's UC-C Urban Core Central zoning district in conjunction with the ordinance.

The Task Force is working block by block to try to make contact and work with all property owners that have any Building and Zoning code violation issues and/or permitting issues. Code enforcement issues can pertain to property maintenance concerns such as tall grass, trash, peeling paint, signage, etc.

Certified Local Government (CLG)

- The City continues to work to become a Certified Local Government (CLG) through the State Historic Preservation Office. By becoming a Certified Local Government the City will be eligible to apply for special grants that assist identifying and evaluate significant historic properties, review and submit nominations to the National Register of Historic Places, produce preservation education materials (such as booklets and brochures), and help update the City's preservation plan.
- The Historic chapter text amendments were recommended for approval by the Planning Commission at their meeting on November 13, 2019 to the City Council. The City Council held their public hearing regarding the text amendments on December 17, 2019 and had a first reading of the amendments. The City Council will formerly vote on the text amendments at

2019 PERFORMANCE MEASUREMENTS

Economic Development, (continued)

their meeting to be held on January 7, 2020. Once adopted by the City Council, Historic Preservation chapter will be sent to the State Historic Preservation Office for CLG approval. It is anticipated that the City will receive the CLG status by the end of first quarter 2020.

Historic Property Specialist

- The Historic Property Specialist has been posted and will be hired in first quarter of 2020. This position will be expected maintain the City's Certified Local Government with the State Historic Preservation Office and National Register. The position will also be expected to work closely and have great communication with historic property owners to help them understand that their property is historically designated and to provide clear understanding of all historic preservation requirements and the Certificate of Appropriateness process.

Oakland Historic District

- The Oakland Neighborhood was submitted to the City Historic Commission for review to become a designated historic district on December 12, 2019. The Historic Commission voted in favor and recommended approval of the historic district designation to the City Council. The City Council will review the historic district designation at their meeting scheduled on January 21, 2020.
- The goals of the Oakland Incentive District is to spur investment and improvement to the neighborhood, construct new housing, and recover lost property values, support higher home re-appraisals, streetscape improvements, and neighborhood investment.

Civil Penalties

- The updates made to the Enforcement and Penalties chapter were by the City's Law Department. The changes were made to add an additional tool for code enforcement through the use of civil enforcement, instead of only having criminal enforcement as an option. The added regulations pertaining to civil enforcement and penalties will assist our new zoning inspector by giving him an additional enforcement tool as well as tightening up the civil penalty process. The civil penalties process will speed up the code enforcement process and will create a ticketing process for every day a

2019 PERFORMANCE MEASUREMENTS

Economic Development, (continued)

property is not in compliance with the zoning code. The civil penalty process is efficient and does not create a criminal record for offenders.

- A Master Plan Steering committee has been formed and has met a total of 5 times and will continue to meet until the completion and adoption of the updated plan.

NOTABLE PERMITS APPROVED:

Dunkin Donuts (Breiel Boulevard)
 Waffle House (Cincinnati Dayton Road)
 Chipotle (Towne Boulevard)

2019 BOARDS AND COMMISSIONS:

Planning Commission: Met 9 Times, 16 Cases Heard
 Historic Commission: Met 10 Times, 35 Cases Heard
 Board of Zoning Appeals: Met 6 Times, 7 Cases Heard
 Architecture Review Board Met 0 Times

STAFF MEMBERSHIPS:

- American Planning Association / Ohio Planning Association Local Chapter
- Ohio-Kentucky-Indiana (OKI) Regional Council of Governments / Board of Directors
- OEDA Ohio Economic Development Association
- Heritage Ohio
- Chamber of Commerce
- Middletown Chapter of Rotary

General Planning & Zoning Activities	Year Total
Certificates of Zoning Compliance Approved	116
Certificates of Zoning Compliance Denied	2
Zoning Inspections / Reinspections	458
Lot Splits & Consolidations	1
Liquor Permits Reviewed	1
Special Event Permits Reviewed	88
Annexations	0
Zoning Verification Letters	13

2019 PERFORMANCE MEASUREMENTS

Health:

Meetings/Conference Calls

- Health Commissioner & Environmental Health Director:
 - Emergency Preparedness Meeting
 - Ohio Department of Health Weekly Conference Call
 - Multijurisdictional Hepatitis A Calls
 - HealthSpace Conference Call
 - ODH Sewage and Private Water Conference Call
 - Southwest Food Round Table
 - Southwest Sewage Round Table

Community Meetings

- Attended by Health Commissioner
 - Trauma Informed Care Presentation
 - SunCoke (CAP) Community Advisory Panel Meeting
 - Butler County Board of Disabilities Meeting
 - Butler County Opiate Overdose Epidemic Meeting
 - Centerpoint Board Meetings
 - Premier/Atrium Ethics Committee
 - YMCA Board of Trustees Meeting
 - Live Infant Mortality Meeting
 - Family Children First Council (FCFC) And Executive Committee
 - Regional Syringe Exchange Conference Calls
 - Southwest Executive Steering Committee Meeting

2019 PERFORMANCE MEASUREMENTS
Health, (continued)

City of Middletown Health Department December 2019	
Vital Statistics	YEAR TO DATE TOTALS
Birth Certificates Filed	926
Death Certificates Filed	994
Birth Certificates Issued	5,253
Death Certificates Issued	3,551
Indigent Cremation Services	28
Deaths Filed	
Accidental	
Drug Overdose	37
Falls	9
Motor Vehicle	4
House Fire	1
Choking	0
Homicide	2
Suicide	11
Could Not Be Determined	1
Pending Investigation	8
Environmental Inspections	
Food Service Operations(FSO)	347
Retail Food Establishments(RFE)	136
Prelicense/Consultations	32
Sewage	7
Schools	33
Vending Locations	24
Temporary FSO/RFE	37
Mobile FSO/RFE	17
Complaints	66
Smoking Complaint Inspections	7
Swimming Pools	58
Tattoo	6
Temp Park/Park Camp	1
Jail Inspection	1
Level 1 Certification Training	
Number of Attendees	19
Animal Bite Events	
Dog	103
Cat	4
Bat	1
Raccoon/Ground Hog	3

2019 PERFORMANCE MEASUREMENTS

Police:

2019	
DIVISION of POLICE TOTALS	
Crime	
Part I Crimes	2,702
Murder	2
Rape	52
Aggravated Assault	264
Robbery	53
Burglary	565
Larceny/Theft	1,547
Motor Vehicle Thefts	219
Domestic Violence Calls	380
Calls for Service	36,730
Officer Initiated Activity	15,099
Total Activity	52,776
Humane Officer	1,290
Part One Crimes per Officer	39.5
Police Officers per Capita	708
Enforcement	
All Arrests - Includes Others Not Booked	4,022
Total Drug Arrests	544
Misdemeanor Drug Charges	159
Felony Drug Charges	383
Prisoners Booked into Jail	3,035
Average Daily Population	41.2
Juvenile Arrests	284
% of Offenses Involving Juveniles	11.0
Curfew Contacts	0.0
Curfew Arrests	0.0
Warrants Served	3,652
Number of Warrants on File	2,151
Cases assigned to Detectives	1,130
Clearance Rate	58.1
Detective Case Load	10.9
Domestic Violence Arrests	216
DUI Arrests	96
Traffic Safety	
Traffic Accidents	1,058
Injury Traffic Accidents	301
Fatal Traffic Accidents	0
Moving Traffic Citations	3,924
Parking Citations	48
Warning Traffic Citations	489
Traffic Index	5.0
Safe Street Red Light Citations	0

2019 PERFORMANCE MEASUREMENTS

Fire:

2019 MIDDLETOWN DIVISION OF FIRE RUN TOTALS (*includes Engine Company EMS assists)	
Fires	271
Overpressure/Rupture	12
Rescue/EMS	*908
Hazardous Conditions	129
Service Calls	811
Good Intent	413
False Alarms	363
Severe Weather	0
Special Incident	1
TOTAL	2908
2019 Average Response Times	5 minutes/ 32 seconds
Officers	22
Firefighters, including the following special positions: Paid Squad Persons Paid Apparatus Operators	56
Engines	6
Ambulances	6
Utility Vehicles	3
Hazardous Material Vehicle	1
Aerial Ladder Truck	1
Command Vehicle	1
Staff Vehicles	2
Mass Decontamination Vehicle (DHS)	1

2019 PERFORMANCE MEASUREMENTS

Public Works Utilities:

DEPARTMENT OF PUBLIC WORKS UTILITIES YEARLY STATISTICS 2019		
Division	Activity	Y T D
Electronics Maintenance	Number of traffic signal repairs	701
Parks/Grounds Maintenance	Number of trees removed/planted	181
	Number of trees trimmed/mulched	289
	Brush/limbs removed (Hours)	950.5
	Oversaw mowing contractors (Hours)	883.5
	Playground equipment repaired	91
	Litter picked up (Hours)	2437.5
	Special Events (Hours)	2357.0
	Splash pad maintenance (Hours)	132.5
	Treatment with pre-emergent/herbicides (Hours)	267.0
	Flowerbed maintenance/design (Hours)	1381.8
Municipal Garage	Fuel usage	\$408,810
Sewer Maintenance	Linear feet of sewer mains cleaned	32,102
Storm Water/Sewer Maint.	Lane miles of street sweeping	1,209
Streets Maintenance	Tons of asphalt used in pothole patching/water cut repairs	4,418
	Number of street signs repaired/replaced/removed	510
	Amount of AC20 (tar) used for potholes and water cuts (gallons)	632
	# of Snow Events	37
	Regular Hours for Snow Removal (Includes All Division)	10
	Overtime Hours for Snow Removal (Includes All Divisions)	1,950.5
	Tons of Salt Used During Snow Events	3,021
Wastewater Treatment	Million gallons of wastewater treated	7,389.3
	Million gallons of wastewater treated - Daily average	243.7
Water Maintenance	Number of water main repairs	55
Water Treatment	Million gallons of potable water produced	3,937.5

SECTION 2

BUDGET OVERVIEW

OVERVIEW OF THE 2020 BUDGET

INTRODUCTION

The City's Annual Operating Budget provides financial information regarding anticipated revenue and anticipated expenses. It is governed by the City's Multi-Year Financial Plan and is a financial forecast that is continually updated as situations and economic conditions change.

FINANCIAL PLAN

The Financial Plan serves multiple purposes. These purposes include, but are not limited to, providing the current and future financial status, alerts when changes must be made which allows for smoother transitions, as well as a guideline for budgeting and long term planning. The City of Middletown long-term financial plan reveals where we have come from and where we plan to go.

The financial planning process stimulates discussion and produces a long-range perspective for decision makers. It can be developed to achieve long-term sustainability in light of the City's objectives and financial challenges. It stimulates long-term and strategic thinking and can give unity on long-term financial direction. The financial planning process also serves as a useful tool for communications with internal departments/divisions.

The Financial Plan forecasts five years in the future and considers all appropriated funds. It is updated as needed to provide direction to the budget process. The plan contains years of financial history as well as the future forecasts. The forecast covers anticipated revenues, personnel changes, and total estimated expenditures for the current year, plus projections for the next four years. Revenues are categorized by major category and by fund. Revenue projections are based on historical data, trend, and the current economic conditions such as employment data, average personal income, housing market, gross domestic product, and debt. Future personnel needs and total expenditures are forecast by fund, by department, and by division keeping in mind the current goals along with City Council's priorities.

BUDGET PROCESS

The annual budgeting process for the City of Middletown begins with the preparation of the annual Tax Budget required by the State of Ohio. The estimated revenues and expenditures in the City's annual Tax Budget are the annual estimates developed in the City's Five-Year Financial Plan.

Under the laws of the State of Ohio, the total estimated revenues and cash balances for each city fund shown in the annual Tax Budget is the maximum amount that may be appropriated for each fund in the upcoming year. The City submits the Tax Budget to the Butler County Auditor after approval by City Council.

OVERVIEW OF THE 2020 BUDGET

Soon after the annual Tax Budget is submitted, the Finance Department notifies each City Department that budget forms are ready. Each department is required to submit completed budget forms electronically to the Finance Department. The responses submitted by the departments list in detail, each division’s personnel requirements and other costs. The total amount requested by each department/division must not exceed the total departmental/divisional cost established in the Five-Year Financial Plan, and the Tax Budget. The City’s strategic plan and financial plan are the tools that City leaders utilize to set long range goals and to plan future projects. Service measures track the work that the individual departments/divisions are performing to coincide with the overall City goals.

The budget process can be amended when changes in revenue sources are realized. Notification of changes is then submitted for approval and appropriations are revised.

The City Manager and the Finance Department review the budget requests. After concurrence by the City Manager, the preliminary budget is prepared for detailed discussion with the City Council. City Council completes its work in October, and the budget is presented to the City Council in November in the form of an appropriation resolution. City Council passes the appropriation resolution, and the budget takes effect on January 1 of the New Year.

The following information outlines the major steps in the budgetary process:

<u>Event</u>	<u>Dates</u>	<u>Purpose</u>
Annual Tax Budget	Ohio Revised Code requires submission to County by July 20	Determine amount of property taxes to be levied Establishes total amount to be appropriated by fund for the ensuing year Provides data for determining the distribution of undivided local government fund revenues
Budget Packet	Distribution to Departments/ Divisions during June	Provides a format for budget needs for the year
Return of completed Budget Packets and City Manager discussion with departments	First Week of August	Provides detailed budget requests for each department/division
Preliminary budget Presented to City Council in open session	October	Allows elected officials to review the proposed budget and to make changes Allows for public input to proposed budget
Budget Amendments	Throughout the year as required	Revise as revenue sources are realized permitting an increase/decrease in appropriations as needed

OVERVIEW OF THE 2020 BUDGET

Amendments to the Budget

The Ohio Revised Code Section 5705.40 states that any appropriation ordinance or measure may be amended or supplemented, provided that such amendment or supplement shall comply with all provisions of law governing the taxing authority in making an original appropriation and that no appropriation for any purpose shall be reduced below an amount sufficient to cover all unliquidated and outstanding contracts or obligations certified from or against the appropriation.

Budget Basis

The City of Middletown budget is prepared on a cash basis with the exception of depreciation charges in the proprietary funds and debt payments in the governmental funds.

The cash budgeting basis differs from the City's annual audited year-end financial statements. The City's audited financial statements are prepared in accordance with GAAP. Governmental Funds use the modified accrual basis of accounting for the fund statements while the government-wide financial statements use the full accrual basis of accounting. Proprietary funds use the full accrual basis of accounting.

For planning and legislative purposes, the Termination Pay Fund, City Income Tax Fund and Public Safety Levy Fund are counted as separate funds in the budget. These funds are included with the General Fund under the GAAP financial statements.

The major differences between the budget basis and the GAAP basis are:

- Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
- Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
- Outstanding year-end encumbrances are treated as expenditures (budget basis) rather than as a reservation of fund balance (GAAP basis).
- Receipt and payment of year-end inter-fund loans are treated as other sources or uses (budget basis) rather than an increase or decrease in an asset or liability account (GAAP basis).

Capital Improvement Budgets

The City of Middletown's capital improvements are budgeted according to the City's Five-Year Capital Improvements Plan approved each year by City Council. The first year of the plan becomes the budget.

OVERVIEW OF THE 2020 BUDGET

General capital improvements are financed with special assessments, debt, local income tax, grants, and the City's annual one mill capital improvements property tax levy. Capital improvements for the City's large Enterprise Funds (i.e., Water, Sewer, Storm Water, and Solid Waste) are financed with a combination of service charges, grants, and self-supporting debt. The smaller Enterprise Funds (Airport, Transit) rely heavily upon grants and local income tax revenues to supplement their budgets.

Capital Expenditures

Capital expenditures are defined as non-routine construction projects to either replace or improve an existing structure, highway, or operating system. Capital expenditures are budgeted in the City's capital project funds.

Fund Balances

The City of Middletown budgets on a cash basis. Fund balances at the beginning of 2019 are the beginning of the year cash balances. The 2020 beginning cash balances are estimated, assuming that all of the expenditures budgeted for 2019 are spent. Fund balances at the end of 2020 are unencumbered cash balances. All actual and budgeted expenditures shown in the budget are on a cash basis.

Balanced Budget

The City of Middletown's 2020 budget for all funds meets the State of Ohio's definition of a balanced budget. The State of Ohio requires that each fund's beginning of the year cash balances plus the fund's projected annual revenues are equal to the annual expenditure appropriation of each fund.

FISCAL HISTORY

Reportedly, the Great Recession began December 1, 2007 and ended June 30, 2009. The causes and effects for this recession are many – high rising energy prices, overvalued mortgages, high unemployment, collapse of financial markets, and policy actions aimed at correcting a rise in inflation. During this time, the City had a significant decline in employment, income taxes, and property taxes.

In 2008, the Public Safety Levy, which increased the income tax by ¼%, was passed by voters to help alleviate the budget woes for Public Safety. In 2009, the City received record low revenue for income taxes compared to the past ten years. It was then determined that measures had to be taken to keep the General Fund solvent while still meeting our priorities. A recommendation of reducing the cash balance from 25% (percentage of previous year expenditures) down to a floor of 15% was enacted to lessen the impact of the recession. The 2010 budget included over \$1.5

OVERVIEW OF THE 2020 BUDGET

million in cuts and the lay-off of seven full time employees to provide a solid budgetary plan for the next three years.

In 2010, the State announced the worst recession since the 1930's. In response to the national economy woes, the state had gradually phased in business tax reductions and reforms to improve the state's competitiveness. Like the City, the largest revenue source, income tax, had plummeted 6.9% in 2009. In early 2011, the State announced that we would be receiving a significant reduction in State subsidies (intergovernmental revenue) in order to alleviate the State's budget deficit. In response to these revenue reductions, the City went back to the drawing board for more cuts. Personnel cuts were unavoidable and twenty-eight full time employees were cut from the 2012 budget as well as no cost of living adjustments for employees, cuts to employee health benefits, and reduction of equipment purchases.

Intergovernmental revenue was going to be reduced even further with the expiration of public safety grants for the General Fund. The City had two public safety grants, one for firefighters and one for patrol officers. Both grants expired in the last quarter of 2014. This reduced revenue stream along with the increasing personnel expenditures made it imperative that budget cuts had to be made again for the General Fund. In 2014 and 2015, forty full time equivalent positions were eliminated or laid off. Also, the Weatherwax Golf Course was sold in 2014, alleviating the transfer of funds from the General Fund to fund its operations.

In June 2017, Moody's downgraded the City of Middletown's bond rating from "Aa3" to "A1", citing a decreased tax base and poor economy. Although the City's finances are considered healthy, average debt, high pension exposure and the resident income being 37%, which is lower than peak valuation in 2006, are all factors in the downgrade.

Despite the Moody's downgrade, record income tax revenue was recorded for 2017. Large construction projects such as the NTE Power Plant, Kettering Health Network Emergency Room/Outpatient facility, and new school construction/remodeling by Middletown City Schools injected approximately \$1.3 million in City income tax revenue. A stronger economy also contributed. Overall, income tax revenue was up \$1.8 million.

Catastrophic employee healthcare costs have caused the General fund to advance the Employee Benefits fund \$750,000 in 2015 and \$1,250,000 in 2016. Lower claims, changes to healthcare options and higher premiums have allowed the fund to rebound in 2017 and 2018. The Employee Benefits fund was able to pay the General fund \$500,000 in 2018 and is budgeted to pay an additional \$400,000 in 2019 and \$430,000 in 2020. Employee healthcare costs are significant and can escalate substantially from year to year.

To improve financial sustainability, the City implemented a new pay and benefits process beginning with employees hired after January 1, 2018. Legacy employees hired prior to 2018, reach top pay after seven years, with a 4.7% annual increase. Beginning in 2018, new employees now have reduced steps, and will reach top pay at twenty years. Vacation, Personal Day,

OVERVIEW OF THE 2020 BUDGET

Birthday and Sick Leave are replaced with annual Paid Time Off, with the new employees unable to bank more than four hundred hours. This allows these employees enough time off for long term illness, while limiting large payouts at termination. With an aging workforce, it is estimated that this program will save the City hundreds of thousands of dollars after five years of implementation.

In 2018, the City refinanced approximately \$10 million in existing General Obligation Debt. This will save Middletown \$1 million over the remaining ten year payment schedule. Income taxes continued to trend to the highest amounts in a decade. Year-end income tax revenue of \$24,941,368 was a 9.6% increase over the original budgeted amount of \$22,759,600 and a 3.7% increase over the 2017 actual amount of \$24,047,698. An estimated \$1,118,030 in construction income tax was received in 2018. This mostly being the result of large construction projects that began in 2016 and 2017. Property taxes increased 5.8% to \$4,464,753 in 2018 from the 2017 total of 4,221,807.

The Ohio unemployment rate in December 2018 was 4.6%, with Butler County ending the year at 4.1%. Butler County had an estimated Labor Force of 193,100 at the end of 2018, of which 185,100 were employed and 8,000 were unemployed.

The 2019 budget for income tax revenue is \$20,328,590. A decrease of 12.0% from the 2018 budgeted amount of \$22,759,600 and a 22.7% decrease from the 2018 actual amount of \$24,941,368. An estimated \$660,346 has been received in construction income tax as of September 2019.

The 2019 budget shows a substantial decrease of \$700,000 from the 2018 actual, in General Fund Intergovernmental revenue due to a reduction in the Staffing for Adequate Fire and Emergency Grant (SAFER) to pay for twelve firefighters and no Assistance Firefighter Grant (AFG) that pays for equipment upgrades for the Middletown Division of Fire. The City received approximately \$750,343 in reimbursements from the SAFER Grant and an additional \$337,690 from the AFG Grant in 2018. The City was granted an extension in 2019 to use a remaining \$404,000 on the SAFER Grant.

An estimated \$2.4 million in capital improvements will be spent at the Middletown Regional Airport in 2019. After receiving \$1.5 million in grants for pavement rehabilitation and runway lighting improvements from the Ohio Department of Transportation and \$480,000 from the Federal Aviation Administration for an airport layout/master plan, the City plans to use those improvements to attract more businesses both at and around the airport. An education hangar will be constructed that will house an avionics technician-training program and drone technology program.

OVERVIEW OF THE 2020 BUDGET

Current Financial Environment

During 2019, income tax revenue remains strong. As of October 2019, income tax revenues are still trending at the highest amounts in the past ten years. As of September 2019, the Ohio unemployment rate was 4.2% and Butler County was 3.9%.

The 2020 Budget will see increased personal services expenditures due to an additional biweekly and weekly payroll.

The City of Middletown will begin overseeing all operations of the Middletown Municipal Airport in 2020. A fixed-base operator (FBO) had previously operated the airport on behalf of the City. The City will now provide aeronautical services such as fuel sales, hangaring, maintenance, etc., and will employ a full time Airport Director, a full time Airport Building/Grounds Specialist, two part time Airport Grounds Maintenance employees and additional Seasonal Labor for summer mowing and seasonal projects.

Environmental Protection Agency mandated capital improvement work to separate the City's combined sewer system continues with the completion of the first phase at Bulls Run to Sunset Park. This \$3 Million project will be completed in spring 2020. These capital improvements along with annual maintenance have triggered a 10% increase in sewer rates for 2020. Increases now avoid steeper and shorter term increases in the future and are consistent with Long Term Control Plan projections.



OVERVIEW OF THE 2020 BUDGET

Current General Fund Financial Plan is as follows:

GENERAL FUND	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
BEGINNING BALANCE: 1/1	\$6,950,716	\$5,592,731	\$7,654,759	\$4,157,062	\$4,505,440	\$5,748,060	\$8,638,604	\$7,821,040	\$6,492,444	\$6,516,482
Anticipated Carryover								\$1,875,000	\$1,475,000	\$1,450,000
PROJECTED REVENUES										
PROPERTY TAXES	2,545,172	2,587,930	2,526,564	2,496,401	2,450,335	2,594,843	2,631,020	2,631,020	2,751,020	2,751,020
LICENSES & PERMITS	319,180	293,169	325,329	496,735	387,095	455,002	434,300	438,643	443,029	447,460
INTERGOVERNMENTAL	2,540,620	2,095,614	1,289,943	1,239,484	1,849,784	2,257,346	1,570,202	1,170,130	1,274,096	1,278,103
FINES & FORFEITURES	211,211	177,653	43,770	6,527	7,478	8,138	9,896	29,995	30,095	30,096
CHARGES FOR SERVICES	4,552,185	4,294,408	4,244,017	4,456,673	4,453,777	4,680,524	4,661,573	4,436,676	4,481,043	4,755,271
INTEREST INCOME	2,859	65,753	64,598	70,003	72,145	114,958	92,627	125,094	127,596	130,145
RENTALS AND LEASES	58,577	8,950	76,758	79,673	76,226	98,412	70,700	71,407	82,121	82,842
MISC. REVENUE	1,422,579	1,510,179	788,989	1,074,150	1,389,452	1,886,333	1,154,815	1,215,315	972,839	761,788
INCOME TAX & PS LEVY	14,483,517	14,888,061	15,792,899	15,695,437	18,398,694	18,798,213	18,691,000	18,619,376	19,135,000	18,698,000
TRANSFERS-IN (Safety Pensions)	2,082,000	3,016,605	1,767,091	2,763,407	2,340,612	2,893,829	2,504,337	2,670,377	2,656,070	2,709,430
TOTAL REVENUES	28,217,900	28,938,322	26,919,958	28,378,490	31,425,598	33,787,598	31,820,470	31,408,033	31,952,909	31,644,155
PROJECTED EXPENDITURES										
TOTAL PERSONAL SERVICES	22,550,848	21,639,575	20,841,367	21,549,344	22,463,972	23,130,515	24,678,398	26,258,053	25,396,219	26,992,987
CAPITAL OUTLAY	508,857	477,690	734,043	709,694	808,898	1,122,770	1,334,970	1,228,731	1,004,651	911,208
OTHER	6,516,180	4,759,029	8,842,245	5,771,074	6,910,108	6,643,769	6,624,666	7,124,845	7,003,001	6,704,575
TOTAL EXPENDITURES	29,575,885	26,876,294	30,417,655	28,030,112	30,182,978	30,897,054	32,638,034	34,611,629	33,403,871	34,608,770
ENDING BALANCE 12/31	\$5,592,731	\$7,654,759	\$4,157,062	\$4,505,440	\$5,748,060	\$8,638,604	\$7,821,040	\$6,492,444	\$6,516,482	\$5,001,867
		25.9%	15.5%	14.8%	20.5%	28.6%	25.3%	19.9%	18.8%	15.0%

MAJOR PROGRAMS AND FUNCTIONS
Public Safety - \$24.1 million

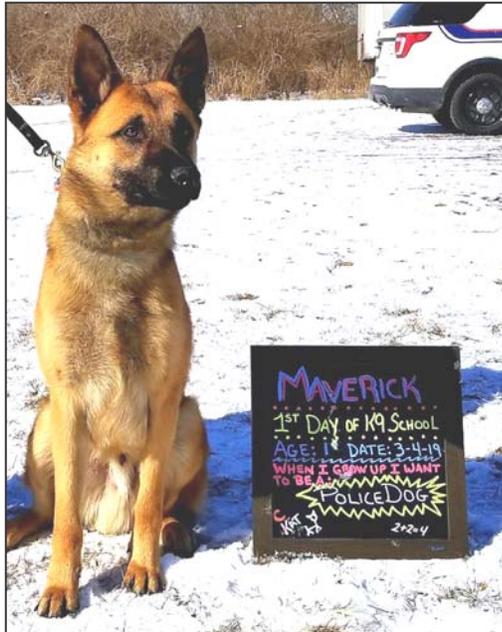
Approximately \$24.1 million, a \$1,390,442 or 6.12% increase over the 2019 budget of \$22.7 million, is appropriated for public safety which includes police and fire protection. The General Fund which is supplemented by the Public Safety Levy Fund, supports the majority of the funding. Special Revenue Funds also provide support to this function.

Division	2019 Budget	2020 Budget	Increase/Decrease Percentage	Increase/Decrease Amount
Total Public Safety	\$ 22,725,664	\$ 24,116,106	6.12%	\$ 1,390,442

The Police Division's mission is to control crime and disorder, arrest and prosecute offenders, ensure the safety of the motoring public and to maintain public peace. In 2018, one Police Sergeant and six Patrol Officers split from the Criminal Investigation Division to form the new Narcotics Division, a special investigative unit combating the growing heroin problems that affect our area.

OVERVIEW OF THE 2020 BUDGET

The Middletown Division of Police have a total of four Canine Officers that assist in drugs, patrol and apprehension. They have proved to play a vital role in the Police Division’s mission.



In 2020, there is an addition of two new Patrol Officers. These officers will focus primarily on traffic enforcement.

The Law Enforcement Mandatory Drug Fine Fund will assist in funding special operation investigations and narcotic operations. The Police Grant Funds will support overtime for traffic control issues, specifically driving under the influence. Funds are also budgeted for educational purposes. School and educational supplies for Safety Town will be purchased for elementary school children. Also overtime shifts are scheduled each month for educational programs, directed at DUI enforcement. The Enforcement Education Fund provides funding to various educational programs that will be available at the “National Night Out” event.

Division	2019 Budget	2020 Budget	Increase/Decrease	2019	Percentage of 2019 budget	2020	Percentage of 2020 budget
Police Administration	\$ 962,535	\$ 1,018,495	5.81%	\$ 962,535	7.49%	\$ 1,018,495	7.41%
Criminal Investigation	1,309,927	1,774,090	35.43%	1,309,927	10.20%	1,774,090	12.90%
Narcotics	882,599	804,245	-8.88%	882,599	6.87%	804,245	5.85%
Uniform Patrol	6,462,278	6,807,697	5.35%	6,462,278	50.30%	6,807,697	49.51%
Police Services	326,642	351,562	7.63%	326,642	2.54%	351,562	2.56%
Dispatch	1,350,220	1,414,391	4.75%	1,350,220	10.51%	1,414,391	10.29%
Jail	1,272,074	1,312,592	3.19%	1,272,074	9.90%	1,312,592	9.55%
Mandatory Drug Fine	148,743	178,743	20.17%	148,743	1.16%	178,743	1.30%
Enforcement Education	0	7,500	100.00%	0	0.00%	7,500	0.05%
Police Grants	131,265	81,697	-37.76%	131,265	1.02%	81,697	0.59%
Total Police	\$ 12,846,283	\$ 13,751,012	7.04%	\$ 12,846,283	100.00%	\$13,751,012	100.00%

The Fire Division’s mission is to protect life and property from fire and other hazards. Fire suppression, fire prevention, public education, fire cause determination, hazardous material response, and emergency medical services are measures taken to fulfill this mission. In 2016, the Division of Fire was awarded the Staffing for Adequate Fire and Emergency Response Grant. This allowed the department to add an additional twelve Firefighter EMT positions in late 2016 and early 2017. In November 2017, an additional three new City funded Firefighter EMT positions were added and three veteran Firefighter Paramedics in the Fire Operations division were promoted to Administrative Lieutenants and moved to the Fire Training/Prevention division. These new Lieutenant positions now allow for better work on preventive services. These three Lieutenants focus on Community Paramedicine, Special Operation Responses and a Community Risk Reduction Program. The 2020 budget includes keeping all the firefighters

OVERVIEW OF THE 2020 BUDGET

previously funded by the Staffing for Adequate Fire and Emergency Response Grant (SAFER) and will add two new Firefighter/EMT positions. There is no SAFER Grant reimbursement in the 2020 budget.

The EMS Fund supplements the Fire Division’s budget to assist with training. Training is essential to maintain certifications required by local, state, and federal agencies. More than one-hundred hours are spent on training each year for fire and emergency medical services.

In 2017 the Middletown Division of Fire added an arson detection tool and new member all in one. Scottie, a Labrador Retriever Mix, born 1/1/2015, is the department Accelerant Detection Canine. He was close to being euthanized when the Middletown Police Department Canine trainers and Middletown Fire Investigators thought he would make a great addition to the Middletown Division of Fire, assisting in solving suspicious fires.



In Scottie’s three years of service, he has assisted in many fire investigations in Middletown and the surrounding area. He is able to detect more than fifteen types of petroleum/accelerants that he learned and trained for over a three month period. Scottie is a resource that is unique to the area as the next closest Accelerant Detection Canine is more than ninety miles away in Columbus, Ohio.

Fund	Division	2019 Budget	2020 Budget	Increase/Decrease	2019	Percentage of 2019 budget	2020	Percentage of 2020 budget
100	Fire Administration	\$ 431,343	\$ 441,620	2.38%	\$ 431,343	4.37%	\$ 441,620	4.26%
100	Fire Operations	8,806,052	9,241,315	4.94%	8,806,052	89.14%	9,241,315	89.16%
100	Fire Prevention	633,136	673,309	6.35%	633,136	6.41%	673,309	6.50%
229	EMS	8,850	8,850	0.00%	8,850	0.09%	8,850	0.09%
	Total Fire	\$ 9,879,381	\$ 10,365,094	4.92%	\$ 9,879,381	100.00%	\$10,365,094	100.00%

Community Environment - \$2.7 million

Community environment encompasses quality of life issues and values. Planning, building inspection, nuisance abatement, neighborhood stabilization, and community development are functions of community environment.

In 2020, the Nuisance Abatement Fund has a budget of \$330,000 which is unchanged from 2019. Nuisance enforcement is the largest expenditure for 2020 at \$300,000, which is unchanged from the 2019 budget of \$300,000. Nuisance enforcement costs were \$405,400 in 2018

The Community Development Escrow Fund had actual expenditures of \$1,064 in 2018 and no budget for 2019. The 2020 budget is \$6,138. The Neighborhood Stabilization Program Fund is funded by federal grants for demolition of properties that have been abandoned and deemed unsafe. The goal of this program is to bring the neighborhoods back to its residents. This

OVERVIEW OF THE 2020 BUDGET

program had expenditures of \$352,073 in 2018. The 2019 and 2020 budget for the Neighborhood Stabilization Program Fund is \$0. Monies will be geared towards other community development needs in 2020.

Community Development Act 1974 Fund and the HOME Fund (down payment assistance) are also federal funded programs totaling \$1.1 million. These programs include code enforcement, property rehabilitation, and assistance for community based programs.

In 2019, the City restructured the Community Revitalization Department and Community Development Division. As of January 1, 2019, the Community Revitalization Department was eliminated along with the Community Revitalization Director position. The 2019 budget for Community Revitalization Administration was \$18,000 for personal service costs. This is a reduction of \$93,323 or 83.8% from the 2018 actual amount of \$111,323. The Community Development Division has also been eliminated with the transfer of four Housing Code Specialist positions and one Animal Control Officer to Police Administration, along with the elimination of the HUD Program Administrator and Administrative Assistant positions. The 2018 actual expenditures were \$434,354 with the 2019 budget being \$23,800 for personal service costs, a reduction of \$410,554 from the 2018 actual amount. There is no budget for the Community Revitalization Administration or Community Development divisions in 2020.

Administration, a division of the Administrative Services Department, is overseeing the federal funded community environment programs, and has two positions; Administrative Services Director and Paralegal. The Administration Division has a budget of \$295,246 for 2020.

The Building Inspection 2020 budget of \$581,037 is \$59,306 or 11.37% higher than the 2019 budget. This is due to higher personal service costs in 2020.

Fund	Division	2019 Budget	2020 Budget	Increase/Decrease	2019	Percentage of 2019 budget	2020	Percentage of 2020 budget
100	Administration	\$217,962	\$295,246	35.46%	\$217,962	7.07%	\$295,246	10.82%
100	Building Inspection	521,731	581,037	11.37%	521,731	16.92%	581,037	21.29%
100	Community Development Personal Services	23,800	0	-100.00%	23,800	0.77%	0	0.00%
100	Community Revitalization Administration	18,000	0	-100.00%	18,000	0.58%	0	0.00%
100	Planning	226,553	388,885	71.65%	226,553	7.35%	388,885	14.25%
254	HOME Program	290,000	290,000	0.00%	290,000	9.40%	290,000	10.63%
260	Nuisance Abatement	330,000	330,000	0.00%	330,000	10.70%	330,000	12.09%
429	Community Development Act 1974	856,000	838,000	-2.10%	856,000	27.76%	838,000	30.70%
736	Community Development Escrow	600,000	6,138	-98.98%	600,000	19.45%	6,138	0.22%
	Total Community Environment	\$ 3,084,046	\$ 2,729,306	-11.50%	\$3,084,046	100.00%	\$2,729,306	100.00%

Capital Improvements - \$23.5 million

A total of \$23.5 million is budgeted for capital improvements and items associated with those capital improvements. This is an increase of 37.7% over the 2019 budget of \$17 million. The majority of the budgeted improvements are as follows:

- Enterprise Funds (Water, Sewer, Storm Water & Airport) budgeted \$18 million
- Capital Improvement Fund budgeted \$3.5 million
- Special Assessment Funds budgeted \$0.7 million
- Computer Replacement Fund budgeted \$0.5 million

OVERVIEW OF THE 2020 BUDGET

The Special Assessment Fund for the 2020 Budget is the 2020 Sidewalk, Curb and Gutter Program Fund. The 2019 Sidewalk, Curb and Gutter Program Fund and the 2018 Sidewalk, Curb and Gutter Program Fund have no expenditures budgeted for 2020. Property owners, the beneficiaries of these projects, are assessed for the cost of these projects.

The Capital Improvements Fund budgeted \$3.5 million. Street improvements are the main focus of this budget with approximately \$1.6 million spent on the University Bridge Rehab/Design, \$1.4 million being spent on paving, \$0.2 million spent on the extension of the Great Miami River Trail Bike Path connecting Middletown to Franklin, \$0.1 million on traffic signal upgrades and another \$0.1 million on the City Building South Promenade (concrete and paver replacement project).

The Storm Water Fund will spend \$0.4 million in system replacement costs and will aid in the funding for paving streets with \$0.3 million. Consolidation of the replacement and/or major repairs of water, sewer and storm systems along with street resurfacing on our thoroughfare and residential streets enables the city to use funds from other sources, thus stretching our dollars. This fund receives federal and/or state grants and property taxes.

The Airport Fund has a budget of \$0.6 million in 2020, for an Ohio Department of Transportation (ODOT) Grant for a Pond Safety Area. In August 2017 the Ohio Department of Transportation, Office of Aviation approved a grant for 95% of the cost of replacing runway lighting, up to \$418,950. This runway lighting project was completed in November 2018.

Enterprise capital budgets include:

- Water - \$2.6 million for water related improvements funded by the Water Fund (water charges).
- Sewer - \$13.6 million for sewer related improvements funded by the Sewer Fund (sewer charges).
- Storm Water - \$1.3 million for storm water system improvements funded by the Storm Water Fund (storm water charges).

The Computer Replacement Fund has a \$0.5 million budget for 2020. It will be used to upgrade central computer applications and software, replace mobile computers for Police and Fire as needed, while continuing to replace aging computers and printers that have reached the end of their useful life-span.

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Fund	Division	2019 Budget	2020 Budget	Increase/Decrease	2019	Percentage of 2019 budget	2020	Percentage of 2020 budget
220	Capital Improvement	\$1,792,000	\$3,502,000	95.42%	\$1,792,000	10.52%	\$3,502,000	14.93%
415	Storm Water Capital Reserve	750,000	1,250,000	66.67%	750,000	4.40%	1,250,000	5.33%
481	Downtown Improvement	310,053	303,853	-2.00%	310,053	1.82%	303,853	1.30%
485	Economic Development Bond Service	155,593	157,968	1.53%	155,593	0.91%	157,968	0.67%
492	Airport Improvement	2,400,000	630,000	-73.75%	2,400,000	14.09%	630,000	2.69%
494	Water Capital Improvement	2,110,000	2,560,000	21.33%	2,110,000	12.38%	2,560,000	10.91%
495	Sewer Capital Reserve	8,110,000	13,560,000	67.20%	8,110,000	47.60%	13,560,000	57.80%
498	Computer Replacement	475,000	475,000	0.00%	475,000	2.79%	475,000	2.02%
499	Property Development	347,382	322,382	-7.20%	347,382	2.04%	322,382	1.37%
881	2018 Sidewalk Curb & Gutter	87,491	0	-100.00%	87,491	0.51%	0	0.00%
890	2019 Sidewalk Curb & Gutter	500,000	0	-100.00%	500,000	2.93%	0	0.00%
891	2020 Sidewalk Curb & Gutter	0	700,000	100.00%	0	0.00%	700,000	2.98%
	Total Capital & Special Assessment	\$17,037,519	\$23,461,203	37.70%	\$17,037,519	100.00%	\$23,461,203	100.00%

Internal Service - \$10 million

The Municipal Garage Fund has a \$3.8 million budget in 2020, up 32.38% from \$2.9 million in 2019, which had \$0.6 million budgeted for purchase of vehicles and equipment. Purchase of vehicles and equipment is \$1.4 million for 2020, a \$786,300 or 124% increase over the 2019 total. Major expenditures of this budget include vehicle liability insurance, fuel, and equipment repair parts. This division maintains all equipment and vehicles and charges each user department for this service.

The Employee Benefits Fund had a \$5.8 million budget for employee health care, in 2019. There is a 7.49% increase for the 2020 budget of \$6,231,618. Health care is self-funded and each department who uses this service contributes to this fund. This budget increased 6% for 2018, 2019 and 2020.

Fund	Division	2019 Budget	2020 Budget	Increase/Decrease	2019	Percentage of 2019 budget	2020	Percentage of 2020 budget
605	Municipal Garage	\$2,882,702	\$3,816,211	32.38%	\$2,882,702	33.21%	\$3,816,211	37.98%
661	Employee Benefits	5,797,622	6,231,618	7.49%	5,797,622	66.79%	6,231,618	62.02%
	Total Internal Services	\$8,680,324	\$10,047,829	15.75%	\$8,680,324	100.00%	\$10,047,829	100.00%

General Government - \$9.8 million

General government activities include administration, economic development, finance, law, information systems (computer network), engineering and other costs that are not associated with any one activity such as insurance and utility bills. This function is budgeted at \$9.8 million for 2020 (includes \$6.8 million from the General Fund).

OVERVIEW OF THE 2020 BUDGET

Fund	Division	2019 Budget	2020 Budget	Increase/Decrease	2019	Percentage of 2019 budget	2020	Percentage of 2020 budget
100	City Council	\$157,732	\$165,610	4.99%	\$157,732	1.62%	\$165,610	1.69%
100	City Manager's Office	476,163	428,886	-9.93%	476,163	4.89%	428,886	4.38%
100	Finance Administration	272,987	298,212	9.24%	272,987	2.80%	298,212	3.05%
100	Treasury	222,643	240,610	8.07%	222,643	2.29%	240,610	2.46%
100	Purchasing	84,166	96,009	14.07%	84,166	0.86%	96,009	0.98%
100	Information Systems	717,267	727,072	1.37%	717,267	7.37%	727,072	7.43%
100	Human Resources	396,496	430,495	8.57%	396,496	4.07%	430,495	4.40%
100	Law	652,971	610,017	-6.58%	652,971	6.71%	610,017	6.23%
100	Building Maintenance	487,507	506,912	3.98%	487,507	5.01%	506,912	5.18%
100	Economic Development	840,861	902,561	7.34%	840,861	8.64%	902,561	9.22%
100	Communications	198,972	253,530	27.42%	198,972	2.04%	253,530	2.59%
100	Engineering	461,588	484,487	4.96%	461,588	4.74%	484,487	4.95%
100	Non- departmental	2,005,959	1,690,463	-15.73%	2,005,959	20.60%	1,690,463	17.27%
210	Grounds Maintenance	561,553	543,432	-3.23%	561,553	5.77%	543,432	5.55%
230	Taxation	769,042	800,051	4.03%	769,042	7.90%	800,051	8.17%
238	UDAG	0	60,000	100.00%	0	0.00%	60,000	0.61%
249	Civic Development	489,887	473,684	-3.31%	489,887	5.03%	473,684	4.84%
510	Water Administration	451,298	558,922	23.85%	451,298	4.64%	558,922	5.71%
520	Sewer Administration	488,526	517,356	5.90%	488,526	5.02%	517,356	5.29%
	Total General Government	\$9,735,618	\$9,788,309	0.54%	\$9,735,618	100.00%	\$9,788,309	100.00%

Leisure - \$1 million

Leisure activities include park maintenance, recreation and the community center with a total budget of \$1 million in the General Fund with the majority of funds being used for park maintenance (\$0.9 million).

Fund	Division	2019 Budget	2020 Budget	Increase/Decrease	2019	Percentage of 2019 budget	2020	Percentage of 2020 budget
100	Community Center	\$ 120,000	\$ 120,000	0.00%	\$120,000	12.26%	\$ 120,000	11.78%
100	Parks Maintenance	859,157	899,093	4.65%	859,157	87.74%	899,093	88.22%
	Total Leisure	\$ 979,157	\$ 1,019,093	4.08%	\$979,157	100.00%	\$ 1,019,093	100.00%

Court - \$2.8 million

The Municipal Court has a total budget of \$2.8 million for 2020. The Municipal Court has jurisdiction in civil and misdemeanor criminal cases and preliminary hearings for felony cases. It is anticipated that approximately 20,000 traffic, criminal and civil cases will be filed, docketed, tried and determined by this court in 2020.

The majority of the revenue is derived from fines which provides for six funds: Municipal Court, Court Computerization, Court Special Projects, IDIAM, Indigent Driver Alcohol Treatment, and Probation (all Special Revenue Funds). These funds also allow the court to provide alcohol monitoring devices, treatment programs, computer updates, and allows security measures to be updated.

OVERVIEW OF THE 2020 BUDGET

Fund	Division	2019 Budget	2020 Budget	Increase/Decrease	2019	Percentage of 2019 budget	2020	Percentage of 2020 budget
240	Court Computerization	\$ 55,000	\$ 175,000	218.18%	\$ 55,000	2.42%	\$ 175,000	6.19%
245	Probation	159,994	198,815	24.26%	159,994	7.03%	198,815	7.03%
247	Indigent Driver/Alcohol Treatment	25,000	25,000	0.00%	25,000	1.10%	25,000	0.88%
250	Municipal Court	1,847,225	1,934,274	4.71%	1,847,225	81.22%	1,934,274	68.41%
252	Court IDIAM	25,000	25,000	0.00%	25,000	1.10%	25,000	0.88%
253	Court Special Projects	162,234	469,294	189.27%	162,234	7.13%	469,294	16.60%
	Total Court	\$ 2,274,453	\$ 2,827,383	24.31%	\$2,274,453	100.00%	\$2,827,383	100.00%

Public Health - \$0.7 million

The Middletown Department of Health budgeted \$0.7 million for 2020. A full time Director of Nursing and a full time Health Clerk have been added to the 2020 budget to aid in the beginning stages of a Community Paramedicine Program. This department inspects and licenses restaurants and other food handling facilities as well as inspection of public buildings. Other functions include community health assessment and disease control, maintain vital statistics, register and certify all records of birth and death for the City. Revenues sources include vital statistic charges, license & program fees, small grants, and is supplemented by General Fund subsidies.

Fund	Division	2019 Budget	2020 Budget	Increase/Decrease	2019	Percentage of 2019 budget	2020	Percentage of 2020 budget
228	Health	\$585,338	\$721,670	18.89%	\$585,338	100%	\$721,670	100%

Streets - \$4.3 million

Approximately \$4.3 million is budgeted for operating expenditures for street lighting and street maintenance. Street maintenance includes traffic control, snow & ice control, right-of-ways, and grounds upkeep. Street lighting includes all traffic signals and street lights. This fund receives license fees and gas tax revenue from the State and is supplemented by General Fund subsidies. This does not include the street capital projects in the Capital Improvement Fund.

Fund	Division	2019 Budget	2020 Budget	Increase/Decrease	2019	Percentage of 2019 budget	2020	Percentage of 2020 budget
100	Street Lighting	\$710,120	\$717,221	1.00%	\$710,120	19.62%	\$717,221	16.70%
210	Electronic Maintenance	672,110	691,012	2.81%	672,110	18.57%	691,012	16.09%
210	Street Maintenance	2,237,638	2,886,821	29.01%	2,237,638	61.82%	2,886,821	67.21%
	Total Streets	\$3,619,868	\$4,295,054	18.65%	\$3,619,868	100.00%	\$4,295,054	100.00%

Other - \$18.5 million

This category encompasses the Enterprise Funds (business-type funds). Utility bill charges support the Sewer, Solid Waste, Storm Water, Water, and Wellfield funds. The Transit and Airport funds are supported by other sources.

- Airport - \$1.1 million for operation of the City Airport facilities and is funded by hangar leases and General Fund subsidies.

OVERVIEW OF THE 2020 BUDGET

- Transit - \$2.2 million for the public transit system operations and is funded by grants with General Fund subsidies.
- Sewer Fund - \$5.5 million for maintenance of the City's sewer system including the Wastewater Treatment Plant.
- Solid Waste - \$3.6 million is budget with the majority to a contractor, Rumpke, for refuse pick up and disposal.
- Storm Water - \$1.1 million for maintenance of the City's storm water system.
- Water Fund - \$4.7 million for maintenance of the City's water system including the Water Treatment Plant.
- Wellfield Protection Fund - \$0.3 million for maintenance and monitoring of the City's well field.

Fund	Division	2019 Budget	2020 Budget	Increase/Decrease	2019	Percentage of 2019 budget	2020	Percentage of 2020 budget
510	Water Treatment	\$2,472,226	\$2,839,982	14.88%	\$2,472,226	14.30%	\$2,839,982	15.39%
510	Water Maintenance	1,805,981	1,854,529	2.69%	1,805,981	10.45%	1,854,529	10.05%
515	Storm Water Maintenance	997,818	1,122,739	12.52%	997,818	5.77%	1,122,739	6.09%
520	Public Works Administration	636,706	688,599	8.15%	636,706	3.68%	688,599	3.73%
520	Wastewater Treatment	3,296,376	3,411,636	3.50%	3,296,376	19.07%	3,411,636	18.49%
520	Sewer Maintenance	1,288,570	1,363,585	5.82%	1,288,570	7.45%	1,363,585	7.39%
525	Airport	364,000	1,109,793	204.89%	364,000	2.11%	1,109,793	6.02%
530	Transit	1,820,907	2,151,994	18.18%	1,820,907	10.53%	2,151,994	11.67%
546	Wellfield Protection	1,286,000	289,000	-77.53%	1,286,000	7.44%	289,000	1.57%
555	Litter/Waste Collection	52,030	54,239	4.25%	52,030	0.30%	54,239	0.29%
555	Solid Waste Disposal	3,268,360	3,562,162	8.99%	3,268,360	18.90%	3,562,162	19.31%
	Total Other	\$17,288,974	\$18,448,258	6.71%	\$17,288,974	100.00%	\$18,448,258	100.00%

To Other Agencies - \$1 million

Property taxes collected but designated to other agencies such as the Senior Citizens Center and local school districts.

Fund	Division	2019 Budget	2020 Budget	Increase/Decrease	2019	Percentage of 2019 budget	2020	Percentage of 2020 budget
215	Conservancy	\$125,449	\$125,449	0.00%	\$125,449	14.92%	\$125,449	14.67%
262	Senior Citizens Levy	715,500	729,810	2.00%	715,500	85.08%	729,810	85.33%
	Total To Other Agencies	\$840,949	\$855,259	1.70%	\$840,949	100.00%	\$855,259	100.00%

OVERVIEW OF THE 2020 BUDGET

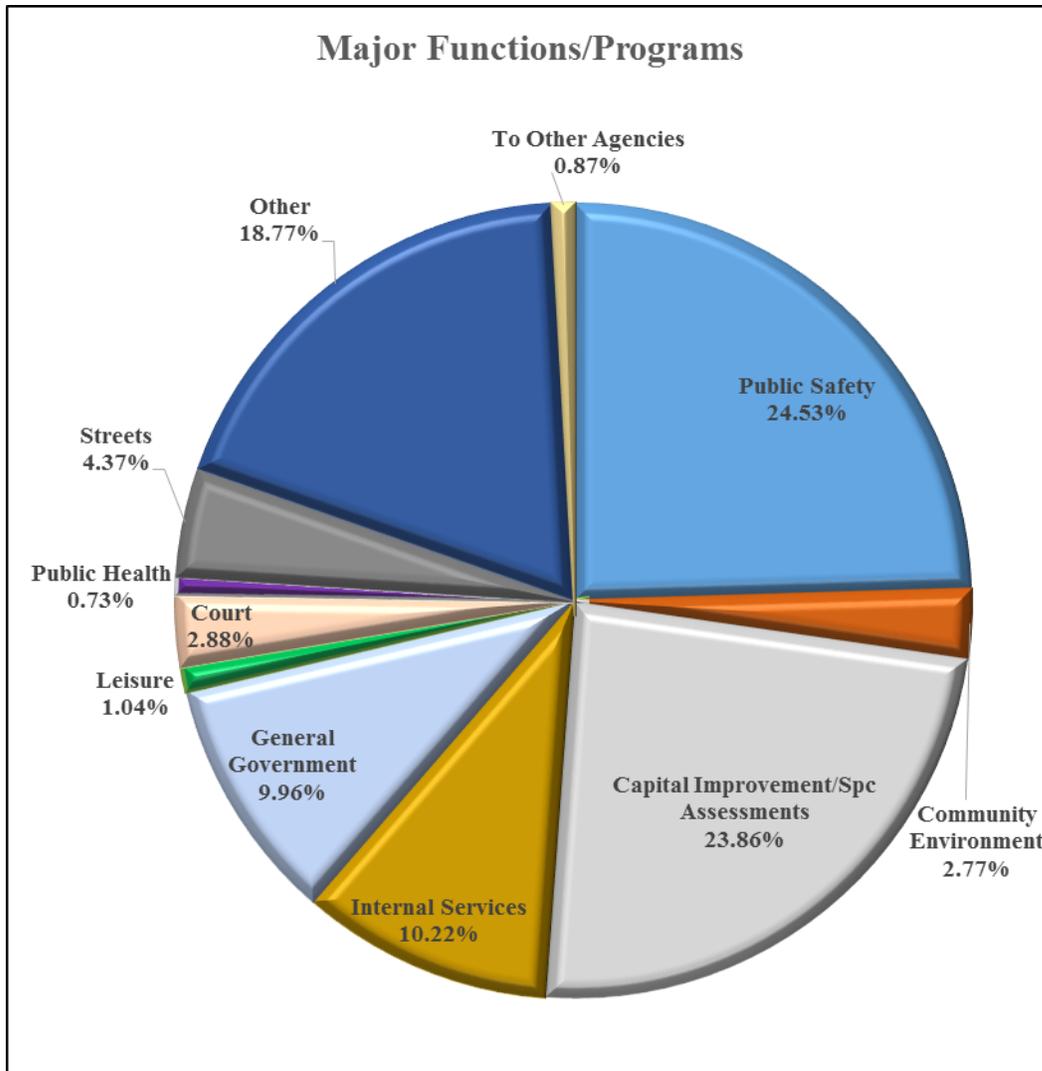


Figure 2.1 Percentage of budget by major function/ program

BUDGETARY FUNDS

GOVERNMENTAL FUNDS																
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FUND CLASSIFICATIONS

For budgetary purposes, most funds for the City of Middletown are categorized into two types of classifications, Governmental and Proprietary.

Governmental Funds

The General Fund, Special Revenue Funds, Debt Service Funds, Capital Improvement Funds, Trust Funds, Federal Grant Funds and Special Assessment Funds are Governmental Funds. Governmental Funds are used to account for tax supported activities. The major governmental funds for the City of Middletown are the General Fund and the City Income Tax Fund.

Proprietary Funds

There are two types of proprietary funds, enterprise funds and internal service funds. Proprietary funds are used to account for the business-type activities of the City. The City of Middletown provides water, well field protection, sewer, storm water, and refuse collection services to its customers and charges fees to cover the costs of these operations. The Middletown transit system and the City airport are financed with fees. Internal service funds are used to report activities within the government that are centralized for efficiency in separate funds in order to provide supplies and services to other City programs and activities. No proprietary funds are classified as major funds for the City of Middletown.

Major Funds

Major funds are funds whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the City's revenues or expenditures of the appropriated budget. There are two major funds in the 2020 budget that meet these criteria, the General Fund and the Income Tax Fund. These major funds constitute 37.6% of the total revenue and 32.7% of the total expenditures, not including other uses and sources, for all funds.

FUND STRUCTURE

The City budget is divided into units known as funds for accounting purposes. The City accounts for its activities using many individual funds. For budgeting purposes, we have divided the funds into types: General Fund, Special Revenue Funds, Debt Service Funds, Capital Improvement Funds, Special Assessment Funds, Enterprise Funds, Internal Service Funds, Trust Funds, and Federal Grant Funds.

The General Fund is the City's largest fund and is classified as a major fund. This fund supports most of the City's basic governmental activities such as Police, Fire, Finance, Law, Park Maintenance, Engineering, City Council, City Manager's Office, Economic Development, and Planning. Major revenue sources for the General Fund are income taxes, property taxes, charges for services, intergovernmental revenue along with fines and forfeitures, interest from investments, and licenses and permits.

The Special Revenue Funds account for the revenue and expenditures that are legally restricted for specific purposes other than special assessments, expendable trusts, or major capital projects. Examples of Special Revenue Funds are: Municipal Court, Auto & Gas Tax, Health & Environment, Public Safety Levy, and the City Income Tax Funds.

Debt Service Funds account for the resources and payments of principal and interest for general long-term debt. Tax improvement districts called TIF's are also included in this category. The largest debt fund is the General Obligation Bond Retirement Fund.

The Capital Improvement Funds account for financial resources designated for the construction or acquisition of major capital facilities and projects. The largest funds include the Capital Improvement Fund for general capital projects, the Water Capital Reserve Fund for water related projects, the Storm Water Capital Reserve Fund for storm water projects, the Sewer Capital Reserve Fund for sewer related projects, and the Airport Capital Improvement Fund for airport projects.

There is one Special Assessment Fund in the 2020 budget. Special Assessment Funds are funds used to account for the financing of public improvements by assessments levied against the properties that benefit from the slated improvements.

When the City charges customers for the services it provides with the intention that the charges will fully cover the cost of the services, these activities are reported in Enterprise Funds. The Water Fund and the Sewer Fund are the largest enterprise funds.

FUND STRUCTURE

Internal Service Funds are activities within the government that are centralized for efficiency in order to provide supplies and services to the other City programs and activities. The City has two internal service funds, the Municipal Garage and the Employee Benefits Fund (employee health insurance).

The Police Relief and Pension Fund and the Fire Relief and Pension Fund are the City's two Trust Funds. These funds account for the pension benefits of the Police and Fire Divisions.

There is one Agency fund. The Joint Economic Development District (JEDD) fund handles tax collections for businesses located in a defined geographic area inside Liberty Township. Liberty Township, Mason, and Middletown receive a portion of these income tax revenues. Since this is an agency fund, no further mention of this fund is made in this budget. The revenue the City of Middletown receives from this JEDD agreement is included in the revenue section of the Property Development Fund which is a Special Revenue Fund.

The Federal Grant Funds account for federal government grants designated for specific purposes. These funds are related to housing and community development activities. The Housing Assistance Fund, formerly the largest federal grant fund of \$9+ million annually, was transferred to the counties in late 2014.

2020 SUMMARIES BY FUND

Fund #	Fund	Beginning Balance 1/1/2020	Total Revenues & Other Sources	Total Expenditures & Other Uses	Ending Balance 12/31/2020	% of Total Budgeted Revenues	% of Total Budgeted Expenditures
100	General Fund	\$7,821,040	31,408,033	34,611,629	\$4,617,444	23.81%	23.63%
	Special Revenue Funds						
230	City Income Tax	\$124,752	24,136,769	23,865,419	\$396,102	18.30%	16.29%
200	Public Safety Levy	\$31,680	3,440,992	3,393,000	\$79,672	2.61%	2.32%
210	Auto & Gas Tax Fund	\$1,186,725	3,426,887	4,121,265	\$492,347	2.60%	2.81%
215	Conservancy Fund	\$9,561	118,581	125,449	\$2,693	0.09%	0.09%
228	Health & Environment Fund	\$40,302	724,889	721,670	\$43,521	0.55%	0.49%
229	EMS Fund	\$20,436	2,850	8,850	\$14,436	0.00%	0.01%
238	UDAG (Urban Development Action Grant) Fund	\$112,808	2,423	60,000	\$55,231	0.00%	0.04%
240	Municipal Court Computerization Fund	\$145,921	65,500	175,000	\$36,421	0.05%	0.12%
242	Law Enforcement Trust Fund	\$66,474	19,500	0	\$85,974	0.01%	0.00%
243	Law Enforcement Mandatory Drug Fine	\$122,451	80,000	178,743	\$23,708	0.06%	0.12%
245	Probation Services Fund	\$151,187	104,961	198,815	\$57,333	0.08%	0.14%
246	Termination Pay Fund	\$761,812	475,000	600,000	\$636,812	0.36%	0.41%
247	Indigent Driver Alcohol/Treatment	\$32,782	21,420	25,000	\$29,202	0.02%	0.02%
248	Enforcement/Education Fund	\$45,989	1,569	7,500	\$40,058	0.00%	0.01%
249	Civic Development Fund	\$298,751	347,369	473,684	\$172,436	0.26%	0.32%
250	Municipal Court Fund	\$31,634	1,919,842	1,934,274	\$17,202	1.46%	1.32%
251	Police Grant Fund	\$78,905	38,432	81,697	\$35,640	0.03%	0.06%
252	Court IDIAM Fund	\$32,048	6,958	25,000	\$14,006	0.01%	0.02%
253	Court Special Projects Fund	\$477,621	133,000	469,294	\$141,327	0.10%	0.32%
260	Nuisance Abatement Fund	\$35	335,000	330,000	\$5,035	0.25%	0.23%
262	Senior Citizens Levy Fund	\$1	729,810	729,810	\$1	0.55%	0.50%
	Total Special Revenue Funds	\$3,771,875	36,131,752	37,524,470	\$2,379,157	27.39%	25.62%
	Debt Service Funds						
305	General Obligation Bond Retirement	\$146,888	1,432,508	1,437,734	\$141,662	1.09%	0.98%
325	Special Assessment Bond Retirement	\$472,367	270,000	185,390	\$556,977	0.20%	0.13%
340	East End/Towne Blvd. TIF	\$189,896	306,000	362,300	\$133,596	0.23%	0.25%
345	Downtown Tax Increment Financing	\$8,256	8,500	10,100	\$6,656	0.01%	0.01%
350	Aeronca Tax Increment Financing	\$4,421	0	36	\$4,385	0.00%	0.00%
355	Airport/Riverfront Tax Incr Financing	\$10,792	965	35	\$11,722	0.00%	0.00%
360	Miller Rd North Tax Increment Financing	\$108,201	9,200	300	\$117,101	0.01%	0.00%
370	Towne Mall/Hospital Tax Incr Financing	\$50,836	525,000	522,225	\$53,611	0.40%	0.36%
371	Renaissance North Tax Increment Financing	\$101,193	200,000	224,475	\$76,718	0.15%	0.15%
372	Renaissance South Tax Increment Financing	\$170,525	145,000	181,675	\$133,850	0.11%	0.12%
375	Greentree Industrial Park Tax Increment Financing	\$307,741	41,000	75,020	\$273,721	0.03%	0.05%
376	Made Industrial Park Tax Increment Financing	\$1,353	70	35	\$1,388	0.00%	0.00%
377	South Yankee Rd Tax Increment Financing	\$24,179	200	35	\$24,344	0.00%	0.00%
378	Towne Mall Tax Increment Financing	\$102,000	302,000	307,675	\$96,325	0.23%	0.21%
	Total Debt Service Funds	\$1,698,648	3,240,443	3,307,035	\$1,632,056	2.46%	2.26%
	Capital Projects Funds						
220	Capital Improvements Fund	\$1,711,787	2,665,682	3,502,000	\$875,469	2.02%	2.39%
481	Downtown Improvements	\$95,311	245,915	303,853	\$37,373	0.19%	0.21%

2020 SUMMARIES BY FUND

Fund #	Fund	Beginning Balance 1/1/2019	Total Revenues & Other Sources	Total Expenditures & Other Uses	Ending Balance 12/31/2019	% of Total Budgeted Revenues	% of Total Budgeted Expenditures
<u>Capital Projects Funds (continued)</u>							
485	Economic Development Bond Service Fund	\$263	159,968	157,968	\$2,263	0.12%	0.11%
492	Airport Improvements Fund	\$28,293	685,000	630,000	\$83,293	0.52%	0.43%
494	Water Capital Reserve Fund	\$5,220,771	3,007,221	2,560,000	\$5,667,992	2.28%	1.75%
415	Storm Water Capital Reserve Fund	\$1,359,950	809,568	1,250,000	\$919,518	0.61%	0.85%
495	Sanitary Sewer Capital Reserve Fund	\$9,577,587	7,691,657	13,560,000	\$3,709,244	5.83%	9.26%
498	Computer Replacement Fund	\$1,401,663	301,113	475,000	\$1,227,776	0.23%	0.32%
499	Property Development Fund	\$187,190	263,200	322,382	\$128,008	0.20%	0.22%
	Total Capital Projects Funds	\$19,582,815	15,829,324	22,761,203	\$12,650,936	12.00%	15.54%
<u>Enterprise Funds</u>							
510	Water Fund	\$3,081,957	9,232,913	9,931,766	\$2,383,104	7.00%	6.78%
515	Storm Water Fund	\$500,084	2,076,990	2,036,515	\$540,559	1.57%	1.39%
520	Sewer Fund	\$3,983,128	13,566,245	14,422,912	\$3,126,461	10.29%	9.85%
525	Airport Fund	\$133,444	1,241,000	1,241,993	\$132,451	0.94%	0.85%
530	Transit System Fund	\$34,091	2,186,400	2,151,994	\$68,497	1.66%	1.47%
546	Wellfield Protection Fund	\$729,091	270,189	318,851	\$680,429	0.20%	0.22%
555	Solid Waste Disposal Fund	\$221,553	3,457,913	3,616,401	\$63,065	2.62%	2.47%
	Total Enterprise Funds	\$8,683,348	32,031,650	33,720,432	\$6,994,566	24.28%	23.02%
<u>Internal Service Fund</u>							
605	Municipal Garage Fund	\$7,518,335	2,736,982	3,816,211	\$6,439,106	2.08%	2.61%
661	Employee Benefits Fund	\$237,434	6,241,157	6,231,618	\$246,973	4.73%	4.25%
	Total Internal Service Funds	\$7,755,769	8,978,139	10,047,829	\$6,686,079	6.81%	6.86%
<u>Trust Funds</u>							
725	Police Pension Fund	\$390,237	1,096,400	1,212,104	\$274,533	0.83%	0.83%
726	Fire Pension Fund	\$360,018	1,297,865	1,467,363	\$190,520	0.98%	1.00%
	Total Trust Funds	\$750,255	2,394,265	2,679,467	\$465,053	1.82%	1.83%
<u>Federal Grant Funds</u>							
254	Home Program Fund	\$14,903	290,000	290,000	\$14,903	0.22%	0.20%
429	Community Development Act 1974 Fund	\$192,391	838,000	838,000	\$192,391	0.64%	0.57%
736	Community Development Escrow Fund	\$186,715	60,245	6,138	\$240,822	0.05%	0.00%
258	Neighborhood Stabilization Program	\$75,000	0	0	\$75,000	0.00%	0.00%
	Total Federal Grant Funds	\$469,009	1,188,245	1,134,138	\$523,116	0.90%	0.77%
<u>Special Assessments</u>							
881	2018 Sidewalk, Curb & Gutter	\$206,804	0	0	\$206,804	0.00%	0.00%
891	2020 Sidewalk, Curb & Gutter	\$0	700,000	700,000	\$0	0.53%	0.48%
	Total Special Assessments	\$206,804	700,000	700,000	\$206,804	0.53%	0.48%
GRAND TOTAL - ALL FUNDS		\$50,739,563	131,901,851	146,486,203	\$36,155,211	100.00%	100.00%

 Note: Middletown City Council appropriates expenditures for all City funds.

MATRIX BY FUND CLASSIFICATION	MAJOR GOVERNMENTAL FUND GENERAL FUND									
	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
BALANCE: JAN 1	\$7,244,297	\$6,476,504	\$6,950,716	\$5,592,731	\$7,654,759	\$4,157,062	\$4,505,440	\$5,748,060	\$8,638,604	\$7,821,040
REVENUES:										
Charges for Services	4,249,904	4,350,245	4,552,185	4,294,408	4,244,017	4,456,673	4,453,777	4,680,524	4,661,573	4,436,676
Fines and Forfeitures	172,544	210,958	211,211	177,653	43,770	6,527	7,478	8,138	9,896	29,995
Income Taxes										
Interest Income	114,308	97,345	2,859	65,753	64,598	70,003	72,145	114,958	92,627	125,094
Intergovernmental	3,594,394	2,425,839	2,540,620	2,095,614	1,289,943	1,239,484	1,849,784	2,257,346	1,570,202	1,170,130
Licenses and Permits	224,286	296,201	319,180	293,169	325,329	496,735	387,095	455,002	434,300	438,643
Miscellaneous	761,371	787,368	759,270	748,491	682,017	767,748	729,157	1,072,286	728,362	735,646
Other Taxes										
Property Taxes	3,014,614	2,660,424	2,545,172	2,587,930	2,526,564	2,496,401	2,450,335	2,594,843	2,631,020	2,631,020
Reimbursements	419,607	370,219	663,307	502,339	106,971	306,402	515,295	770,764	321,454	324,668
Rentals & Leases	63,176	60,238	58,577	8,950	76,758	79,673	76,226	98,412	70,700	71,407
TOTAL REVENUES	12,614,204	11,258,837	11,652,381	10,774,307	9,359,967	9,919,646	10,541,292	12,052,273	10,520,134	9,963,279
OTHER SOURCES/USES:										
Transfers In	16,411,023	17,357,653	16,565,517	17,904,666	17,559,990	18,458,844	20,884,306	21,735,325	21,300,336	21,444,754
Transfers Out	(99,000)	(99,000)	(969,000)	(2,009,411)	(1,000,000)	(758,118)	(886,668)	(571,218)	(528,593)	(984,968)
Loans to/from Other Funds	(669,000)	(271,359)	(718,547)	2,268,760						
Proceeds from Debt										
TOTAL OTHER SOURCES/USES	15,643,023	16,987,294	14,877,970	18,164,015	16,559,990	17,700,726	19,997,638	21,164,107	20,771,743	20,459,786
EXPENDITURES:										
Personal Services	23,435,633	22,472,415	22,550,848	21,639,575	20,841,367	21,549,347	22,463,972	23,130,515	24,678,398	26,258,053
Contractual Services	4,543,930	4,385,924	4,369,946	4,363,231	4,368,938	4,474,634	4,992,757	5,003,901	5,518,824	5,614,438
Commodities	387,581	434,408	458,687	395,798	477,806	595,114	550,395	911,614	577,249	574,439
Capital Outlays	657,876	479,172	508,855	477,690	734,043	730,374	808,898	1,122,770	1,334,970	1,228,731
Loans					2,995,500	(77,475)	480,289	157,036		(49,000)
Debt Service										
TOTAL EXPENDITURES	29,025,020	27,771,919	27,888,336	26,876,294	29,417,654	27,271,994	29,296,310	30,325,836	32,109,441	33,626,661
BALANCE DEC. 31	\$6,476,504	\$6,950,716	\$5,592,731	\$7,654,759	\$4,157,062	\$4,505,440	\$5,748,060	\$8,638,604	\$7,821,040	\$4,617,444

MATRIX BY FUND CLASSIFICATION	MAJOR GOVERNMENTAL FUND INCOME TAX FUND									
	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
BALANCE: JAN 1	\$26,042	\$24,445	\$24,681	\$31,246	\$33,835	\$119,709	\$117,293	\$445,732	\$380,774	\$124,752
REVENUES:										
Charges for Services										
Fines and Forfeitures										
Income Taxes	20,295,858	19,659,979	19,949,273	20,560,181	21,571,744	22,285,507	24,495,698	24,941,368	23,328,590	24,136,769
Interest Income										
Intergovernmental										
Licenses and Permits										
Miscellaneous										
Other Taxes										
Property Taxes										
Reimbursements										
Rentals & Leases										
TOTAL REVENUES	20,295,858	19,659,979	19,949,273	20,560,181	21,571,744	22,285,507	24,495,698	24,941,368	23,328,590	24,136,769
OTHER SOURCES/USES:										
Transfers In										
Transfers Out	(19,770,086)	(19,140,688)	(19,359,018)	(19,918,629)	(20,895,932)	(21,798,473)	(23,617,306)	(24,376,022)	(22,815,570)	(23,065,368)
Loans to/from Other Funds										
Proceeds from Debt										
TOTAL OTHER SOURCES/USES	(19,770,086)	(19,140,688)	(19,359,018)	(19,918,629)	(20,895,932)	(21,798,473)	(23,617,306)	(24,376,022)	(22,815,570)	(23,065,368)
EXPENDITURES:										
Personal Services	468,485	465,449	489,870	490,442	454,580	434,245	504,462	554,600	614,667	656,926
Contractual Services	56,021	50,769	89,962	143,207	131,729	52,895	40,503	59,041	149,375	135,125
Commodities	2,863	2,837	3,019	5,314	3,630	2,310	4,987	5,316	4,000	7,000
Capital Outlays			839					11,348	1,000	1,000
Loans										
Debt Service										
TOTAL EXPENDITURES	527,369	519,055	583,690	638,963	589,939	489,450	549,953	630,305	769,042	800,051
BALANCE DEC. 31	\$24,445	\$24,681	\$31,246	\$33,835	\$119,709	\$117,293	\$445,732	\$380,774	\$124,752	\$396,102

MATRIX BY FUND CLASSIFICATION	TOTAL OF MAJOR GOVERNMENTAL FUNDS GENERAL FUND + INCOME TAX FUND									
	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
BALANCE: JAN 1	\$7,270,339	\$6,500,949	\$6,975,397	\$5,623,977	\$7,688,594	\$4,276,771	\$4,622,733	\$6,193,792	\$9,019,378	\$7,945,792
REVENUES:										
Charges for Services	4,249,904	4,350,245	4,552,185	4,294,408	4,244,017	4,456,673	4,453,777	4,680,524	4,661,573	4,436,676
Fines and Forfeitures	172,544	210,958	211,211	177,653	43,770	6,527	7,478	8,138	9,896	29,995
Income Taxes	20,295,858	19,659,979	19,949,273	20,560,180	21,571,744	22,285,507	24,495,698	24,941,368	23,328,590	24,136,769
Interest Income	114,308	97,345	2,859	65,753	64,598	70,003	72,145	114,958	92,627	125,094
Intergovernmental	3,594,394	2,425,839	2,540,620	2,095,614	1,289,943	1,239,484	1,849,784	2,257,346	1,570,202	1,170,130
Licenses and Permits	224,286	296,201	319,180	293,169	325,329	496,735	387,095	455,002	434,300	438,643
Miscellaneous	761,371	787,368	759,270	748,491	682,019	767,748	729,157	1,072,286	728,362	735,646
Other Taxes										
Property Taxes	3,014,614	2,660,424	2,545,172	2,587,930	2,526,564	2,496,401	2,450,335	2,594,843	2,631,020	2,631,020
Reimbursements	419,607	370,219	663,307	502,339	106,971	306,402	515,295	770,764	321,454	324,668
Rentals & Leases	63,176	60,238	58,577	8,950	76,758	79,673	76,226	98,412	70,700	71,407
TOTAL REVENUES	32,910,062	30,918,816	31,601,654	31,334,487	30,931,713	32,205,153	35,036,990	36,993,641	33,848,724	34,100,048
OTHER SOURCES/USES:										
Transfers In	16,411,023	17,357,653	16,565,517	17,904,666	17,559,990	18,458,844	20,884,306	21,735,325	21,300,336	21,444,754
Transfers Out	(19,869,086)	(19,239,688)	(20,328,018)	(21,928,040)	(21,895,932)	(22,556,591)	(24,503,974)	(24,947,240)	(23,344,163)	(24,050,336)
Loans to/from Other Funds	(669,000)	(271,359)	(718,547)	2,268,760						
Proceeds from Debt										
TOTAL OTHER SOURCES/USES	(4,127,063)	(2,153,394)	(4,481,048)	(1,754,614)	(4,335,942)	(4,097,747)	(3,619,668)	(3,211,915)	(2,043,827)	(2,605,582)
EXPENDITURES:										
Personal Services	23,904,118	22,937,864	23,040,718	22,130,016	21,295,948	21,983,592	22,968,434	23,685,115	25,293,065	26,914,979
Contractual Services	4,599,951	4,436,693	4,459,908	4,506,438	4,500,668	4,527,529	5,033,260	5,062,942	5,668,199	5,749,563
Commodities	390,444	437,245	461,706	401,112	481,435	597,424	555,382	916,930	581,249	581,439
Capital Outlays	657,876	479,172	509,694	477,690	734,043	730,374	808,898	1,134,118	1,335,970	1,229,731
Loans					2,995,500	(77,475)	480,289	157,036		(49,000)
Debt Service										
TOTAL EXPENDITURES	29,552,389	28,290,974	28,472,026	27,515,256	30,007,594	27,761,444	29,846,264	30,956,141	32,878,483	34,426,712
BALANCE DEC. 31	\$6,500,949	\$6,975,397	\$5,623,977	\$7,688,594	\$4,276,771	\$4,622,733	\$6,193,792	\$9,019,378	\$7,945,792	\$5,013,546

MATRIX BY FUND CLASSIFICATION	NON MAJOR GOVERNMENTAL FUNDS									
	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
BALANCE: JAN 1	\$25,813,870	\$19,647,816	\$18,504,528	\$15,678,310	\$14,646,761	\$20,042,424	\$18,926,109	\$18,955,004	\$28,476,723	\$26,354,655
REVENUES:										
Charges for Services	344,797	311,249	435,517	338,441	601,185	1,474,306	1,583,178	1,808,924	1,365,323	1,481,989
Fines and Forfeitures	1,697,180	1,726,046	1,714,915	1,725,020	1,644,029	1,537,430	1,674,233	1,610,245	1,795,502	1,822,444
Income Taxes										
Interest Income	103,728	79,301	(970)	9,352	101,043	112,043	177,780	288,828	130,969	184,026
Intergovernmental	18,233,069	16,559,281	14,472,577	12,689,376	5,776,218	7,979,491	6,943,955	8,851,230	6,026,156	6,677,245
Licenses and Permits										
Miscellaneous	1,556,861	1,060,558	934,987	2,216,746	2,493,027	2,042,607	1,970,244	2,987,844	2,830,301	2,890,923
Other Taxes	1,315,628	1,456,760	1,323,443	272,522	317,374	330,793	365,026	337,191	379,773	347,369
Property Taxes	1,143,151	1,033,108	1,743,094	1,724,991	2,301,771	1,833,624	1,771,472	1,869,910	1,830,366	1,924,801
Reimbursements	172,495	331,065	255,333	76,259	431,645	129,692	73,615	1,401,276	54,442	53,942
Rentals & Leases	405,146	561,625	537,208	533,028	78,616	520,461	509,971	505,843	735,378	732,508
TOTAL REVENUES	24,972,055	23,118,993	21,416,104	19,585,735	13,744,908	15,960,447	15,069,474	19,661,291	15,148,210	16,115,247
OTHER SOURCES/USES:										
Transfers In	11,083,260	12,234,258	14,288,494	12,717,350	15,754,079	14,152,757	14,744,931	19,048,871	19,012,954	19,231,013
Transfers Out	(5,646,547)	(6,839,416)	(5,482,000)	(6,016,605)	(4,792,091)	(6,028,407)	(5,737,903)	(6,458,829)	(5,910,337)	(6,218,377)
Loans to/from Other Funds	355,000	(130,641)		(397,349)	35,589	21,909	1,000	1,333	1,000	1,000
Proceeds from Debt	2,393,543		2,056,916	1,100,715	6,555,886	328,935	786,790		1,250,000	
TOTAL OTHER SOURCES/USES	8,185,256	5,264,201	10,863,410	7,404,111	17,553,463	8,475,194	9,794,818	12,591,375	14,353,617	13,013,636
EXPENDITURES:										
Personal Services	3,654,777	3,498,310	3,335,495	3,223,548	3,508,667	3,522,510	3,587,294	3,532,843	4,296,780	4,712,355
Contractual Services	15,703,550	13,781,093	15,915,335	11,602,238	4,559,754	3,974,940	4,577,323	6,049,827	5,500,772	6,095,402
Commodities	515,220	572,294	605,431	630,852	1,008,404	640,035	721,004	557,565	849,135	852,167
Capital Outlays	13,748,885	8,030,915	9,710,254	9,083,659	11,111,055	13,869,667	12,715,634	9,381,861	17,523,133	23,842,448
Loans	21,530									
Debt Service	5,679,403	3,643,870	5,539,217	3,202,448	5,407,117	3,544,804	3,234,142	3,208,851	3,454,076	2,520,145
TOTAL EXPENDITURES	39,323,365	29,526,482	35,105,732	27,742,745	25,594,997	25,551,956	24,835,397	22,730,947	31,623,896	38,022,517
BALANCE DEC. 31	\$19,647,816	\$18,504,528	\$15,678,310	\$14,925,411	\$20,350,135	\$18,926,109	\$18,955,004	\$28,476,723	\$26,354,655	\$17,461,021

MATRIX BY FUND CLASSIFICATION	PROPRIETARY FUNDS									
	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
BALANCE: JAN 1	\$11,681,418	\$13,612,386	\$14,262,591	\$13,690,113	\$15,137,371	\$15,245,683	\$14,718,198	\$17,557,292	\$18,442,152	\$16,439,117
REVENUES:										
Charges for Services	25,868,379	26,505,655	26,473,328	26,484,945	26,260,175	27,584,886	29,896,942	33,406,725	33,036,491	35,389,497
Fines and Forfeitures										
Income Taxes										
Interest Income	83,192	90,742	2,362	11,520	106,071	129,380	194,213	240,202	208,363	234,331
Intergovernmental	1,969,693	1,441,713	1,621,334	1,349,664	1,449,591	3,873,364	1,169,645	1,435,728	1,589,718	1,850,400
Licenses and Permits										
Miscellaneous	3,671,155	3,718,443	3,469,255	4,334,450	3,035,205	2,960,618	2,865,959	3,427,214	3,029,883	2,728,561
Other Taxes										
Property Taxes										
Reimbursements	53,984	34,383	1,279	32,671	41,925	72,045	143,247	108,295		
Rentals & Leases	258,563	283,465	300,882	319,338	265,529	282,521	272,906	258,361	292,000	270,000
TOTAL REVENUES	31,904,966	32,074,401	31,868,440	32,532,588	31,158,496	34,902,814	34,542,912	38,876,525	38,156,455	40,472,789
OTHER SOURCES/USES:										
Transfers In	171,000	189,000	138,000	137,000	186,000	205,000	630,000	203,000	322,000	537,000
Transfers Out	(2,161,651)	(3,702,808)	(4,884,855)	(4,669,824)	(4,566,546)	(5,354,592)	(5,607,560)	(10,021,861)	(10,180,791)	(10,944,053)
Loans to/from Other Funds	346,000	403,000	371,411		750,000	1,250,000				
Proceeds from Debt										
TOTAL OTHER SOURCES/USES	(1,644,651)	(3,110,808)	(4,375,444)	(4,532,824)	(3,630,546)	(3,899,592)	(4,977,560)	(9,818,861)	(9,858,791)	(10,407,053)
EXPENDITURES:										
Personal Services	6,707,400	6,434,916	6,582,896	6,056,607	6,085,208	6,419,231	6,410,435	6,590,866	7,419,916	8,307,864
Contractual Services	13,881,344	14,328,503	13,437,119	13,983,787	15,076,610	17,043,467	15,471,930	15,980,453	16,690,500	17,864,251
Commodities	2,571,344	2,641,400	2,687,951	2,492,467	2,048,852	1,925,650	2,115,636	2,418,704	2,820,026	3,504,833
Capital Outlays	2,563,748	2,300,593	2,767,364	1,372,831	1,957,975	3,814,297	1,422,194	1,962,321	2,145,375	2,106,860
Loans										
Debt Service	2,605,511	2,607,976	2,590,144	2,646,814	2,250,993	2,328,062	1,306,063	1,220,460	1,224,882	1,040,400
TOTAL EXPENDITURES	28,329,347	28,313,388	28,065,474	26,552,506	27,419,638	31,530,707	26,726,258	28,172,804	30,300,699	32,824,208
BALANCE DEC. 31	\$13,612,386	\$14,262,591	\$13,690,113	\$15,137,371	\$15,245,683	\$14,718,198	\$17,557,292	\$18,442,152	\$16,439,117	\$13,680,645

MATRIX BY FUND CLASSIFICATION	TOTAL ALL FUNDS									
	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
BALANCE: JAN 1	\$44,765,626	\$39,761,151	\$39,742,515	\$34,992,399	\$37,472,725	\$39,564,877	\$38,267,040	\$42,706,088	\$55,938,253	\$50,739,563
REVENUES:										
Charges for Services	30,463,080	31,167,149	31,461,030	31,117,794	31,105,377	33,515,865	35,933,897	39,896,173	39,063,387	41,308,162
Fines and Forfeitures	1,869,724	1,937,004	1,926,126	1,905,362	1,687,799	1,543,957	1,681,711	1,618,383	1,805,398	1,852,439
Income Taxes	20,295,858	19,659,979	19,949,273	20,560,181	21,571,744	22,285,507	24,495,698	24,941,368	23,328,590	24,136,769
Interest Income	301,228	267,388	4,251	32,999	271,712	311,426	444,138	643,988	431,959	543,451
Intergovernmental	23,797,156	20,426,833	18,634,531	16,134,654	8,515,752	13,092,339	9,963,384	12,544,304	9,186,076	9,697,775
Licenses and Permits	224,286	296,201	319,180	293,169	325,329	496,735	387,095	455,002	434,300	438,643
Miscellaneous	5,989,387	5,566,369	5,163,512	7,288,760	6,210,251	5,770,973	5,565,360	7,487,344	6,588,546	6,355,130
Other Taxes	1,315,628	1,456,760	1,323,443	272,522	317,374	330,793	365,026	337,191	379,773	347,369
Property Taxes	4,157,765	3,693,532	4,288,266	4,312,921	4,828,335	4,330,025	4,221,807	4,464,753	4,461,386	4,555,821
Reimbursements	646,086	735,667	919,919	611,269	580,541	508,139	732,157	2,280,335	375,896	378,610
Rentals & Leases	726,885	905,328	896,667	925,868	420,903	882,655	859,103	862,616	1,098,078	1,073,915
TOTAL REVENUES	89,787,083	86,112,210	84,886,198	83,455,499	75,835,117	83,068,414	84,649,376	95,531,457	87,153,389	90,688,084
OTHER SOURCES/USES:										
Transfers In	27,665,283	29,780,911	30,992,011	30,759,016	33,500,069	32,816,601	36,259,237	40,987,196	40,635,290	41,212,767
Transfers Out	(27,677,284)	(29,781,912)	(30,694,873)	(32,614,469)	(31,254,569)	(33,939,590)	(35,849,437)	(41,427,930)	(39,435,291)	(41,212,766)
Loans to/from Other Funds	32,000	1,000	(347,136)	1,871,411	785,589	1,271,909	1,000	1,333	1,000	1,000
Proceeds from Debt	2,393,543		2,056,916	1,100,715	6,555,886	328,935	786,790			
TOTAL OTHER SOURCES/USES	2,413,542	(1)	2,006,918	1,116,673	9,586,975	477,855	1,197,590	(439,401)	2,450,999	1,001
EXPENDITURES:										
Personal Services	34,266,295	32,871,090	32,959,109	31,410,171	30,889,823	31,925,333	32,966,163	33,808,824	37,009,761	39,935,198
Contractual Services	34,184,845	32,546,289	33,812,362	30,092,463	24,137,032	25,545,936	25,082,513	27,093,222	27,859,471	29,709,216
Commodities	3,477,008	3,650,939	3,755,088	3,524,431	3,538,691	3,163,109	3,392,022	3,893,199	4,250,410	4,938,439
Capital Outlays	16,970,509	10,810,680	12,987,312	10,934,180	13,803,073	18,414,338	14,946,726	12,478,300	21,004,478	27,179,039
Loans	21,530				2,995,500	(77,475)	480,289	157,036		(49,000)
Debt Service	8,284,914	6,251,846	8,129,361	5,849,262	7,658,110	5,872,866	4,540,205	4,429,311	4,678,958	3,560,545
TOTAL EXPENDITURES	97,205,101	86,130,844	91,643,232	81,810,507	83,022,229	84,844,107	81,407,919	81,859,892	94,803,078	105,273,437
BALANCE DEC. 31	\$39,761,150	\$39,742,516	\$34,992,399	\$37,754,064	\$39,872,588	\$38,267,040	\$42,706,088	\$55,938,253	\$50,739,563	\$36,155,211

COMBINED FUNDS - 2020 BUDGET

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL & SPEC. ASSESSMENT FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TRUST FUNDS	FEDERAL GRANT FUNDS	TOTAL ALL FUNDS	% of Total Rev. & Exp.
BEGINNING BALANCE: JAN 1	\$7,821,040	\$3,771,875	\$1,698,648	\$19,789,619	\$8,683,348	\$7,755,769	\$750,255	\$469,009	\$50,739,563	
REVENUES:										
CHARGES FOR SERVICES	4,436,676	304,788		1,177,201	29,153,340	6,236,157			41,308,162	45.55%
FINES & FORFEITURES	29,995	1,822,444							1,852,439	2.04%
INCOME TAXES		24,136,769							24,136,769	26.62%
INTEREST INCOME	125,094	23,739		157,751	76,685	157,646		2,536	543,451	0.60%
INTERGOVERNMENTAL	1,170,130	3,160,245		2,336,200	1,850,400		52,800	1,128,000	9,697,775	10.69%
LICENSES AND PERMITS	438,643								438,643	0.48%
MISCELLANEOUS	735,646	101,752	1,807,935	923,527	144,225	2,584,336		57,709	6,355,130	7.01%
OTHER TAXES		347,369							347,369	0.38%
PROPERTY TAXES	2,631,020	917,654		640,682			366,465		4,555,821	5.02%
REIMBURSEMENTS	324,668			53,942					378,610	0.42%
RENTALS AND LEASES	71,407		732,508		270,000				1,073,915	1.18%
TOTAL REVENUES	9,963,279	30,814,760	2,540,443	5,289,303	31,494,650	8,978,139	419,265	1,188,245	90,688,084	100.00%
OTHER SOURCES/USES:										
TRANSFERS IN	21,444,754	5,315,992	700,000	11,240,021	537,000		1,975,000		41,212,767	
TRANSFERS OUT	(984,968)	(26,613,368)			(10,514,053)	(430,000)	(2,670,377)		(41,212,766)	
PROCEEDS FROM DEBT										
LOANS TO OTHER FUNDS										
LOANS FROM OTHER FUNDS		1,000							1,000	
TOTAL OTHER SOURCES/USES	20,459,786	(21,296,376)	700,000	11,240,021	(9,977,053)	(430,000)	(695,377)		1,001	
EXPENDITURES:										
PERSONAL SERVICES	26,258,053	5,369,281			7,698,630	609,234			39,935,198	37.93%
CONTRACTUAL SERVICES	5,614,438	3,789,206	1,081,911	416,182	11,475,008	6,389,243	9,090	934,138	29,709,216	28.22%
COMMODITIES	574,439	859,167			2,315,283	1,189,550			4,938,439	4.69%
CAPITAL OUTLAY	1,228,731	893,448	55,000	22,695,000	677,058	1,429,802		200,000	27,179,039	25.82%
LOANS	(49,000)								(49,000)	-0.05%
DEBT SERVICE			2,170,124	350,021	1,040,400				3,560,545	3.38%
TOTAL EXPENDITURES	33,626,661	10,911,102	3,307,035	23,461,203	23,206,379	9,617,829	9,090	1,134,138	105,273,437	100.00%
ENDING BALANCE DEC. 31	\$4,617,444	\$2,379,157	\$1,632,056	\$12,857,740	\$6,994,566	\$6,686,079	\$465,053	\$523,116	\$36,155,211	

MAJOR REVENUES – TRENDS AND ASSUMPTIONS

OVERALL REVENUE

For reporting purposes, revenues are categorized into types of sources: charges for services; fines & forfeitures; income tax; interest; intergovernmental; licenses & permits; other taxes; property taxes; reimbursements; rentals & leases; and miscellaneous. Most of these revenue sources are budgeted with a 1% increase per year unless deemed otherwise. The largest revenue sources are **charges for services, income tax, and intergovernmental revenues**. Changes in these large revenue sources have an effect on the total budget. These three sources combined make up 82.7% of all revenue for the 2020 budget.

Revenue History- All Funds Combined									
<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2020 Budget</u>
\$89,787,083	\$86,112,210	\$84,886,198	\$83,455,499	\$82,391,003	\$83,068,414	\$84,649,376	\$95,531,457	\$87,153,389	\$90,688,084
0.80%	-4.10%	-1.40%	-1.70%	-1.30%	0.80%	1.90%	12.90%	-8.80%	4.10%

Table 2.1 Revenue History of All Funds

In 2011, two major sources of revenues dropped - intergovernmental and property taxes. America Recovery and Reinvestment Act of 2009 grants ceased, property valuations decreased, and the State announced further cuts to local governments. The City began preparing for the decrease in revenue by reducing expenditures for 2012.

The 2012 revenue decreased 4.1% due to cuts in intergovernmental revenues. Approximately \$1.1 million less intergovernmental revenue in the General Fund is due to State of Ohio cuts. The Federal Grant Funds received \$1.3 million less in 2012 for housing assistance payments and funding for the Neighborhood Stabilization Program. Income tax and property tax revenue also declined.

In 2013, the decrease of \$1.2 million was attributed to a decrease of intergovernmental revenue for capital projects. Most of this revenue is subject to reimbursements and some projects were put on hold and some were taking longer to accomplish due to various issues.

The 2014 revenue was \$1.4 million less than the 2013 revenue. The major contributor for this decrease is intergovernmental revenue. The Housing Assistance program, along with the grant funds, was transferred to the Counties in 2014. This grant averaged \$10 million a year as an intergovernmental revenue source.

The 2015 revenue was \$7.6 million less than the 2014 revenue. This was mainly due to a reduction of federal grants, specifically the Housing Assistance grant program that had been transferred to Butler and Warren Counties.

In 2016, charges for services saw an increase of more than \$2.4 million. A 7.5% increase in water and storm water rates contributed to this increase. An increase of \$0.7 million in income tax revenue and \$4.6 million in intergovernmental revenue, primarily due to capital improvement

MAJOR REVENUES – TRENDS AND ASSUMPTIONS

projects, added to the overall increase. Property taxes decreased by \$0.5 million due to decreasing the 2015 property valuations.

The 2017 actual revenue was \$85 million, \$2 million above 2016 actual revenue. There is an increase of \$2.4 million in charges for services for 2017. Water rates increased by 7.5% and Sewer rates were increased by 15% due to the need for major improvements to the sewer system. Solid waste fees were also increased by \$0.75 per unit per month for both residential and commercial accounts. Intergovernmental revenue is down by \$3 million due to additional grant monies received in 2016.

The 2018 actual revenue was \$95.5 million. This is a revenue increase of \$11 million or 12.9% over the 2017 total of \$84.6 million. This increase is primarily due to an 11.0% increase in charges for services to \$40 million. This increase is mainly due to a 15% increase in sewer rates and an additional \$0.50 charge per month for trash toter rentals. There is a \$2.6 million increase in intergovernmental revenue for 2018. Intergovernmental revenue is 23.7% of the overall 2018 revenue. Capital improvement projects and fire grants are the primary reason for the intergovernmental increase.

Revenues in 2019 are projected to decrease primarily due to a \$3.4 million reduction of intergovernmental revenue. This reduction is due to fewer large capital improvement projects and the end of the fire SAFER Grant and no AFG Grant. The 2019 charges for services budget is \$39 million. Income tax revenue of \$23 million for 2019 sees a 19.2% decrease of \$1.6 million over the 2018 actual amount. Charges for services decreases \$0.8 million over the 2018 actual of \$39.9 million.

The 2020 revenue of \$90.7 million is budgeted with a 4.1% increase or \$3.5 million increase over the 2019 budgeted amount of \$87.1 million. Interest income in 2020 sees the largest increase of 25.8% with 2020 revenue of \$0.5 million over the 2019 budgeted revenue of \$0.4 million.

MAJOR REVENUE SOURCES:

Charges for services include a variety of fees and charges and generally comprise 36% to 45% of total revenue sources. The 2018 actual charges for services is 41.8% with the 2019 budget at 44.8%. The 2020 budget for charges for services is \$41,308,162 which is 45.5% of total revenue for 2020. Examples of charges for services are: administrative fees; EMS (ambulance fees); utility charges (water & sewer bills); and bus fares. The propriety funds and the General Fund are the largest receivers of charges for services.

Charges for Services- All Funds Combined									
<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2020 Budget</u>
\$30,463,080	\$31,167,149	\$31,461,030	\$31,117,794	\$31,105,377	\$33,515,865	\$35,933,897	\$39,896,173	\$39,063,387	\$41,308,162

Table 2.2 Revenue History - Charges for Services for All Funds

MAJOR REVENUES – TRENDS AND ASSUMPTIONS

The majority (over 70.5%) of this revenue budgeted for 2020 is collected from the enterprise funds. Utility bills (water, sewer, storm water, well field, and refuse collection) are the largest source of charges for service. Water and sewer rates are reviewed regularly to ensure that the revenues collected are sufficient to address operational costs and capital needs of the water and sewer collection systems. Increases in rates are the major reason for increases in this category. Although utility rates were increased in 2014 and 2015, a reduction of the total charges for services is due to the elimination of the City owned golf course. The golf course was sold in late 2014 and accounted for \$1.2 million each year in revenue under this category. Utility rates were increased in 2018, 2019, and again in 2020.

The Employee Benefits Fund (Internal Service Fund) has increased health insurance payments by 7.3% in 2020. Health insurance payments are the largest source of revenue for the Employee Benefits Fund. The city contracts with an administrator for all of its self-funded health care benefits. A Health Care Committee reviews the budget and changes policies and/or benefits for cost saving measures. Employees have two options, higher contributions/premiums for the same coverage or lower contributions/premiums with higher deductibles. The committee believes this to be an important measure for affordable health care coverage.

Intergovernmental revenue accounts for 10.7% of the total revenue for the 2020 budget at \$9.7 million, a \$0.5 million increase from the 2019 budget. This increase is due to additional grant monies received for capital improvement projects. In 2018, there was \$3.7 million in State/Federal grant money spent on capital improvements, \$0.8 million from Ohio Department of Transportation, Office of Aviation for capital improvements at the Middletown Regional Airport, \$0.7 million for the Staffing for Adequate Fire and Emergency Response Grant (SAFER), and an additional \$0.3 million from the Firefighters Grant Program. The 2019 budget includes a \$750,000 State Capital Grant for construction of an education hangar at the Middletown Regional Airport. The City had no revenue budgeted for fire grants in 2019, however was permitted to use a carryover of \$0.4 million from the SAFER Grant in 2019. Intergovernmental revenues are federal grants, state grants, specific taxes, and subsidies. In the past, intergovernmental revenues made up 25%+ of total revenues with the Housing Assistance Grant (Section 8 Housing Program) with a yearly grant of \$9-\$10 million. In late 2014, this program was transferred to the Counties.

Intergovernmental Revenue – All Funds Combined									
<i>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Actual</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Actual</i>	<i>2018 Actual</i>	<i>2019 Budget</i>	<i>2020 Budget</i>
\$23,797,156	\$20,426,833	\$18,634,531	\$16,134,654	\$8,515,752	\$13,092,339	\$9,963,384	\$12,544,304	\$9,186,076	\$9,697,775

Table 2.3 Revenue History - Intergovernmental Revenue of All Funds

Approximately 80.9% of the total intergovernmental revenue is budgeted for governmental funds. The breakdown for governmental funds in the 2020 budget is as follows:

General Fund	Special Revenue Funds	Capital Funds	Trust Funds	Federal Grant Funds	Total Governmental Funds
\$1,170,130	\$3,160,245	\$2,336,200	\$52,800	\$1,128,000	\$7,847,375

Table 2.4 Revenue History - Intergovernmental Revenue of Governmental Funds

MAJOR REVENUES – TRENDS AND ASSUMPTIONS

Federal Grant Funds:

Revenue from the U.S. Department of Housing of Urban Development accounts for the revenue in the Federal Grant Funds. In 2020, this revenue is divided into three funds: the Community Development Fund, Community Development Act Escrow Fund, and the HOME Program Fund. Each of these funds has separate programs that are related to housing and community development activities. Programs include assistance for first time home purchases, property rehabilitation, and demolition of abandoned and unsafe buildings.

Special Revenue Funds:

The Auto and Gas Tax Fund is largest recipient of intergovernmental revenues in the Special Revenue Funds. Approximately \$3 million is projected from gasoline taxes and license fees. Revenues also include county vehicle licenses tax, county license renewal fees (\$2.50 per license shared by Butler County), motor vehicle permissive tax (\$5 tax distributed by the State of Ohio), and municipal motor vehicle license tax (\$5 per license plate for vehicles registered to City of Middletown owners).

General Fund:

With the reduction of the Staffing for Adequate Fire and Emergency Response Grant, the Local Government Assistance Fund (LGAF) revenue is the largest source of intergovernmental revenue in the General Fund. The State of Ohio announced in July 2011 that it will reduce this revenue along with reductions in the Commercial Activities Tax. The commercial activity tax is a tax imposed on businesses according to their gross receipts in Ohio. Collectively, these revenues have reduced the intergovernmental revenues to the General Fund by \$1.5 million from 2011.

Local Government Fund Revenue & Commercial Activities Tax

<i>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Actual</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Actual</i>	<i>2018 Actual</i>	<i>2019 Budget</i>	<i>2020 Budget</i>
\$2,297,323	\$1,481,140	\$865,455	\$843,283	\$877,493	\$795,517	\$752,311	\$775,645	\$773,467	\$773,467

Table 2.5 Revenue History - Local Government Fund and Commercial Activities Tax

Capital Funds:

Capital Funds are expected to receive grants totaling \$2.3 million. The Capital Improvement Fund has budgeted \$0.8 million in grant funds for street projects in 2020. The Airport Improvement Fund has \$0.7 million in ODOT grant monies for in 2020 for a pond safety area at the Middletown Regional Airport.

MAJOR REVENUES – TRENDS AND ASSUMPTIONS

Enterprise Funds:

The Transit Fund relies heavily upon federal and state grants for operation and capital items. In 2010, \$1.8 million in governmental revenues (172% over the 2009 actual) were received for replacement of the Transit system’s bus engines and shelters with additional funds from an America Recovery and Reinvestment Act grant. In 2011, intergovernmental revenues totaled \$1.05 million which funded additional operating costs for a new bus service to Hamilton and Oxford and a grant for a transit development plan. In 2016, the intergovernmental revenue increased to \$3.4 million due to a FTA grant for the purchase of five transit buses. The intergovernmental revenue was \$1.4 million in 2018, \$1.6 million in 2019 and \$1.8 million in 2020.

Local income taxes are the primary source of revenue for the General Fund and account for 26.6% of the total revenue from all sources. Income tax revenue provides funds for the purposes of general Municipal operations, capital improvements and the payment of debt service with respect to capital improvements. Income tax is levied on salaries, wages, commissions and other compensation, and on net profits.

A Public Safety Levy was passed by the voters in November 2007 which enacted an additional one-quarter percent income tax for a period of five years. This levy was passed permanently in 2012. The Public Safety Levy has helped provide stability to the General Fund. This portion of the income tax revenue is designated to help fund the public safety divisions (Police and Fire Divisions).

Income tax revenue history is discussed in more detail under Major Fund- City Income Tax Fund.

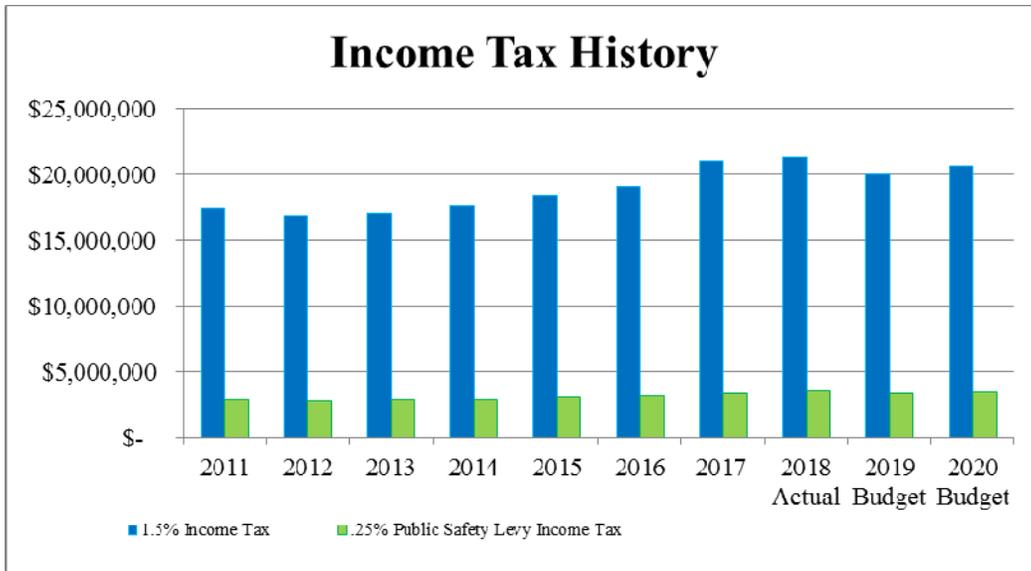


Figure 2.2 Income Tax History

MAJOR REVENUES – TRENDS AND ASSUMPTIONS

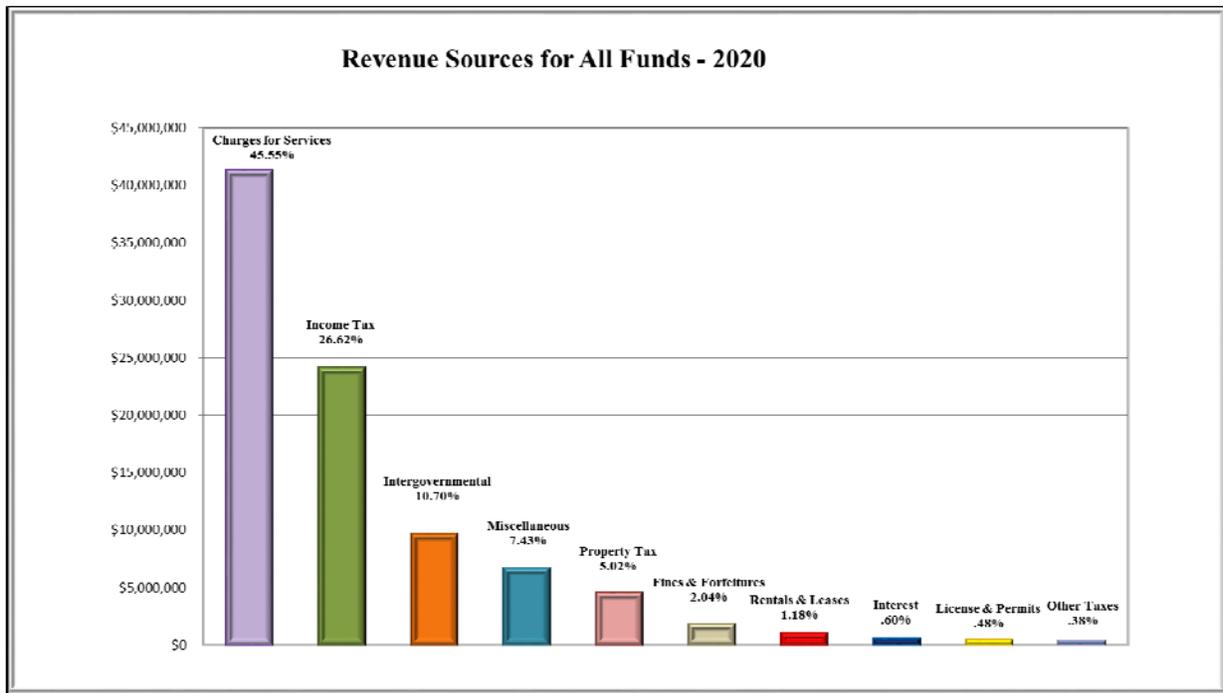


Figure 2.3 Revenue Sources of All Funds Combined

MAJOR EXPENDITURES – TRENDS AND ASSUMPTIONS

Expenditures for the overall 2020 city budget are projected at \$105.3 million (excluding other sources), an 11.0% increase over the 2019 budget.

The amount of expenditures is dependent upon the revenue stream. In response to declining revenues and increasing personnel costs, planned budget cuts occurred in 2007, 2010, 2012 and 2014. These budget cuts included reduction of personnel, reduction in other operating costs, elimination of programs, outsourcing of certain functions, and reorganization of departments. These budget cuts have forced the City to be more proactive in finding new ways of doing business such as: searching for additional grant opportunities, joining regional partnerships, participation in cooperative regional purchasing, public private partnerships, and finding other ways to utilize personnel.

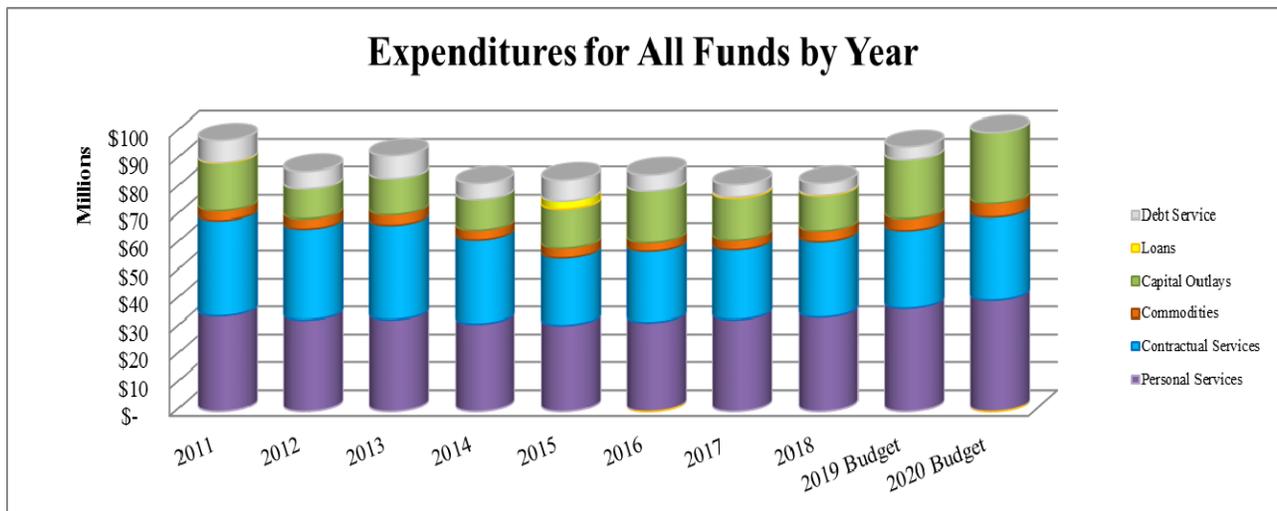


Figure 2.4 Expenditure History by Year/Category for All Funds

Expenditures are categorized into six types of expenditures: personal services, contractual services, commodities, capital outlay, rehabilitation loans and debt service. Personal Services and Contractual Services comprise two-thirds or greater of the budget for each year. Capital outlay purchases vary each year and therefore is generally the largest factor for fluctuations in the combined budgets. However, in 2015, a large fluctuation in contractual services was due to a decrease in federal grant funds.

Personal services includes salaries and wages, overtime and all benefit costs such as health care and pension contributions. Personal services constitute 37.9% of the 2020 budget and 39.0% of the 2019 budget. Salaries and wages were increased by 1% in 2016. This was the first increase since 2011 for non-union employees. There was an increase of 1.5% for salaries and wages in 2017 and a 2% increase in 2018 and 2019. The 2020 budget reflects a 2.5% cost of living adjustment for employees and accounts for an additional biweekly and weekly payroll. Health insurance expenses were increased 6% to meet the ever increasing costs of health care. Total cost projected for 2020 for personnel and benefits is approximately \$39.9 million.

MAJOR EXPENDITURES – TRENDS AND ASSUMPTIONS

Personnel costs are a major concern for the General Fund. More than sixty-five percent of all personnel costs are funded by the General Fund. Numerous lay-offs and elimination of positions have occurred as cost saving measures. In 2014 and 2015, public safety personnel were laid off due to the expiration of grants which funded six firefighter and four patrol positions. In late 2014, the golf course was sold, thus eliminated five full time positions and numerous part time positions. A total of forty positions have been eliminated in 2014 and 2015. In the 2016 budget, ten positions were added due to the need and economic growth in the area. In the summer of 2016, the city was awarded the Staffing for Adequate Fire and Emergency Response Grant. This grant afforded the city to hire twelve new firefighter positions, nine positions in 2016 and three in early 2017. There were nine new positions added in 2017, in addition to the twelve firefighter position on the Staffing for Adequate Fire and Emergency Response Grant. In 2018 there was the addition of one Patrol Officer and a Staff Attorney while eliminating the position of Public Safety Director.

Personal Services Expenditures									
<i>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Actual</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Actual</i>	<i>2018 Actual</i>	<i>2019 Budget</i>	<i>2020 Budget</i>
\$34,266,295	\$32,871,090	\$32,959,109	\$31,410,171	\$30,889,823	\$31,925,333	\$32,966,163	\$33,808,824	\$37,009,761	\$39,935,198

Table 2.6 Expenditure History - Personal Services

There were many personnel changes for 2019, mostly due the restructuring/elimination of Community Revitalization Department and addition of the new Administrative Services Department. Four full time positions and one part time position were eliminated in the General Fund; Community Revitalization Director, HUD Program Administrator, Administrative Assistant, and General Counsel were eliminated. One part time Human Resources Specialist was eliminated through attrition, along with two full time Bus Drivers who were paid from the Transit Fund. Four new positions were added to the General Fund; An Administrative Services Director and a Paralegal Position were added to the newly formed Administrative Services Department, an Administrative Assistant and a Dispatcher were added to the Division of Police. The previously part time Purchasing Agent, in the Finance Department, was changed to a full time position in 2019. A part time Director of Nursing position was added to the Health Fund and a Natural Resources Coordinator position was added to the Sewer Fund. Twelve Firefighter EMT positions that were previously funded by the Staffing for Adequate Fire and Emergency Response Grant, will remain in the 2019 budget with no revenue assistance from the Grant. All of these twelve Firefighter positions are paid out of the General Fund.

Much like the 2019 budget, the 2020 budget reflects many personnel changes. There will be the addition of two new Patrol Officers to the Middletown Division of Police. These new Officers will focus mainly on traffic enforcement. The Middletown Division of Fire will add two new Firefighter EMT positions and will be sending two of their senior Firefighter EMT's to paramedic school. Administrative Services will see the addition of a full time Human Resources Manager and the reduction of a part time Human Resources Specialist in the Human Resources Division and a part time Special Counsel position in the Law Division. Both the part time Human Resources Specialist and the part time Special Counsel position were eliminated through attrition. Economic Development will see the addition of a newly created Historic Property Specialist to

MAJOR EXPENDITURES – TRENDS AND ASSUMPTIONS

the Planning Division. All of the above mentioned positions are paid from the General Fund. Economic Development will also oversee the transition of the City of Middletown becoming the fixed-base operator at the Middletown Regional Airport beginning January 1, 2020. The City previously had a fixed-base operator who managed the airport on their behalf. There will be the addition of a full time Airport Manager, a full time Airport Facilities Supervisor, a part time Customer Service Lead, a part time Line Service Lead and seasonal labor as needed. All airport personnel will be paid from the Airport Fund. The Water Reclamation Division of Public Works will see the addition of a full time Water Reclamation Manager and the reduction of a part time Wastewater Treatment Manager. The Water Reclamation Manager position is included in the Sewer Fund Budget. Finance will add a Customer Relations Specialist to Water Administration. The Customer Relations Specialist will be paid from the Water Fund. As the City begins the development of a new Paramedicine Program, there will be the addition of a full time Director of Nursing, (previously a part time position) and a full time Health Clerk added to the Health Department, and paid from the Health Fund.

Next to wages, one of the largest personnel costs is health insurance. Each division with employees contributes to the Employee Benefits Fund (the City is self-funded) according to each employee’s health plan coverage. The Health Care Committee meets periodically to review and modify the current health care plans when needed or warranted. To help alleviate the ever rising health care costs, employees will be paying higher premiums and co-pays.

Contractual services is an expenditure category that includes all services provided by outside consultants and vendors. The 2020 budget for contractual services is \$29,709,216. This category generally comprised 33% to 38% of the annual budget. In 2019, contractual services comprise 29.4% of the total budget. The unusually large decrease of \$7+ million in 2015 and the years to follow is due to federal grant reductions, specifically the Section 8 Housing Assistance program grant. This program has been transferred to the counties that incorporate the City of Middletown.

Contractual Services Expenditures

<i>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Actual</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Actual</i>	<i>2018 Actual</i>	<i>2019 Budget</i>	<i>2020 Budget</i>
\$34,184,845	\$32,546,289	\$33,812,362	\$30,092,463	\$24,137,032	\$25,545,936	\$25,082,513	\$27,093,222	\$27,859,471	\$29,709,216

Table 2.7 Expenditure History - Contractual Services

In 2013, federal grants supported 33.7% of the contractual services. The largest contractual service of the City is with an administrator who oversees Housing Assistance, specifically, Section 8 for \$9.2 million. This grant was from the U.S. Department of Housing and Urban Development (HUD). Additionally, a state grant of \$1.6 million funded the demolition projects performed in 2013 and 2014. In addition to the decrease from the loss of the Section 8 Housing Assistance Program, the City owned golf course was sold resulting in an even larger decrease in contractual services for 2015 and the years that follow. For 2016, the largest contractual services of the \$25 million include \$6.9 million for employee health care, \$2.4 million to other professional services, \$3.3 million to refuse collection and disposal, \$2.1 million for utility

MAJOR EXPENDITURES – TRENDS AND ASSUMPTIONS

charges, \$2.3 million for administrative fees, \$1.4 million for garage charges and \$0.8 million for federal grant programs. The 2017 totals were \$5.6 million for employee health care, \$3.2 million to other professional services, \$2.9 million to refuse collection and disposal, \$2.4 million for administrative fees, \$1.5 million in utility charges, \$0.6 million for federal grant programs and \$1.3 million for garage charges. Totals for 2018 are, employee health care, \$5.3 million; refuse collection and disposal, \$3.3 million; other professional services, \$2.5 million; administrative fees, \$2.5 million; utility charges, \$2.2 million; federal grant programs, \$1.7 million; and garage charges, \$1.4 million. The 2019 budget totals are, employee health care, \$5.4 million; refuse collection and disposal, \$3.2 million; other professional services, \$2.6 million; administrative fees, \$2.6 million; utility charges, \$2.3 million; garage charges, \$1.7 million; and federal grant programs, \$1.2 million.

Contractual services make up 28.2% of the overall expenditures for 2020. The largest of the \$29.7 million include the following:

- \$ 5.8 million - employee health care
- \$ 3.5 million - refuse collection and disposal
- \$ 2.7 million - other professional services
- \$ 2.6 million - administrative fees
- \$ 2.4 million - utility charges
- \$ 1.5 million - garage charges
- \$ 0.9 million - federal grant programs

Commodities is an expenditure category that consists of supplies and materials that are purchased for use or consumption. Examples of commodities are office supplies, cleaning supplies, fuel for vehicles and equipment, supplies to maintain equipment and buildings, maintenance repair parts, chemicals, etc. Proprietary Funds, the City’s business-type funds, appropriated \$3.5 million of the total commodities category of \$4.9 million. Commodities comprise 4.7% of the total budget.

Commodities Expenditures									
<i>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Actual</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Actual</i>	<i>2018 Actual</i>	<i>2019 Budget</i>	<i>2020 Budget</i>
\$3,477,008	\$3,650,939	\$3,755,088	\$3,524,431	\$3,538,691	\$3,163,109	\$3,392,022	\$3,893,199	\$4,250,410	\$4,938,439

Table 2.8 Expenditure History - Commodities

Capital outlay constitutes 25.8% of the overall 2020 budget with \$27.2 million budgeted for all funds. Capital outlay is an expenditure category designated for the purchase of fixed assets such as machinery, equipment, vehicles, street improvements, water and sewer mains, and depreciation.

Capital project funds are funds created to account for financial resources to be used for acquisition or construction of major capital facilities. Approximately 83.5% of all capital outlay items are budgeted in the capital funds.

MAJOR EXPENDITURES – TRENDS AND ASSUMPTIONS

Budgets with large capital expenditures are:

- \$13.6 million - Sewer Capital Reserve Fund - sewer infrastructure
- \$3.5 million - Capital Improvement Fund - general capital improvements & infrastructure

- \$2.3 million - Water Capital Reserve Fund - water infrastructure
- \$1.2 million - Storm Water Capital Reserve Fund - storm water infrastructure
- \$0.7 million - Special Assessment Funds –2020 sidewalk, curb & gutter projects
- \$0.6 million - Airport Improvement Fund- airport facility improvements
- \$0.5 million – Computer Replacement Fund – computers, office machinery, equipment and computer software

Capital Outlay Expenditures

<i>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Actual</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Actual</i>	<i>2018 Actual</i>	<i>2019 Budget</i>	<i>2020 Budget</i>
\$16,970,509	\$10,810,680	\$12,987,312	\$10,934,180	\$13,803,073	\$18,414,338	\$14,946,726	\$12,478,300	\$21,004,478	\$27,179,039

Table 2.9 Expenditure History – Capital Outlay

Local street improvements are the focus of Capital Improvement Fund. In 2009, a record \$21 million was spent on capital projects and improvements – the largest budget in ten years. The largest project in 2009 was part of a \$110.7 million state project for the Interstate 75 and State Route 122 intersection. The City’s portion of this project was approximately \$6.4 million. Most of the large projects in the Capital Improvement Fund are assisted with grants.

The largest expenditure outside of the capital improvement budgets are vehicle and equipment purchases (\$1.4 million) and depreciation charges for the sum of \$1.0 million. This charge is held in reserve for future vehicle and equipment purchases by the Municipal Garage.

Debt service payments were up in 2013 due to a \$2.2 million payment of notes converted to bonds in the Downtown Improvement Funds. When possible, debt payments for capital improvements associated with the Tax Increment Financing Districts are made by the associated TIF Funds. Scheduled for 2020, debt service payments of \$2.2 million. Debt service makes up 3.4% of the overall expenditures.

Rehab loans are budgeted in the Community Development Act Escrow Fund which is a Federal Grant Fund. Low interest loans are at very low rates and we were optimistic that citizens in targeted areas will take advantage of this opportunity in 2012. However, less than \$25,000 in loans were given in 2010 and 2011 and virtually none in 2012, therefore, no budget was projected for 2013 and thereafter.

Transfers are monies transferred from one fund to another. Transfers are considered as other sources in the matrix of all funds. The Income Tax Fund receives \$19+ million each year. The Income Tax Fund transfers monies to various funds each year. The amount of the transfers is designated in the Five Year Financial Plan. These transfers usually help maintain a minimum or targeted balance for a specific fund or fund a specific project. The majority of income tax revenue is transferred to the General Fund.

MAJOR EXPENDITURES – TRENDS AND ASSUMPTIONS

The enterprise funds also have significant transfers. The majority of transfers from the enterprise funds are designated to their specific capital improvement fund (i.e. Water Fund transfer to Water Capital Reserve Fund).

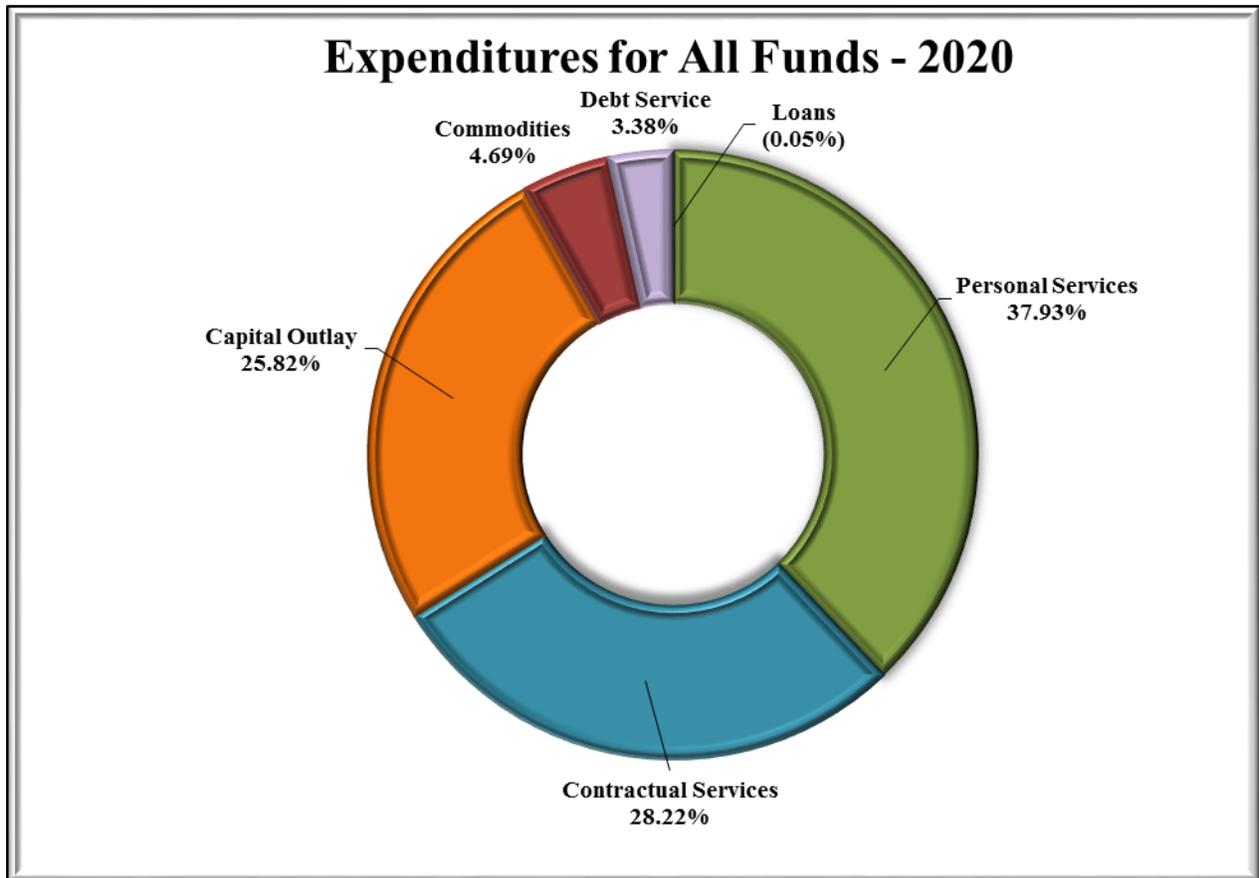


Figure 2.5 Expenditure of all funds by category for 2020

MAJOR FUNDS – PURPOSES AND RESOURCES

Major funds are funds whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the City's revenues or expenditures of the appropriated budget. These major funds represent significant activities of the City. There are two major funds for the City of Middletown: the General Fund and the City Income Tax Fund.

GENERAL FUND

The General Fund, the city's largest fund, is used to account for all financial resources of the City except those required by federal, state, or local regulation to be accounted for in another fund. The City of Middletown uses General Fund resources to support the following core governmental services.

- Police and Fire Protection
- Public Works (Building Maintenance, Engineering, and Parks)
- City Administrative Services (Finance, Law)
- Non-Departmental activities (phone systems, utilities, street lighting, etc.)
- City Council and City Manager activities
- Economic Development and Planning

The General Fund supports close to two-thirds of the City's workforce.

In response to the recession and the State of Ohio announcing in late 2011 the reduction of local government funding to deal with their declining budget. The County also announced that the property revaluations were going to be lowered thus reducing property tax revenue. To offset this reduction, the City reduced personnel in 2012 and expenditures to help maintain a healthy fund balance during this difficult economic period. Personnel was reduced again in 2014 due to the loss of two public safety grants.

General Fund Revenue Sources

The General Fund's primary revenue sources are:

Income Tax – 48.5%	Public Safety Levy – 10.8%
Charges for services – 14.1%	Property Taxes – 8.4%

Over 81.0% of the revenues for the General Fund comprise of the sources stated above.

Income Taxes (including Public Safety Levy Income Tax) - \$18.6 million

The General Fund relies heavily upon income tax revenue and accounts for 59.3% of the total General Fund revenue in 2020. The City's local income tax of 1.75% (includes the .25% Public Safety Income Tax) is levied on wages, salaries, other compensation, and net business profits earned by individuals and businesses located in the City of Middletown. All income tax

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revenues are deposited into the Income Tax Fund which then transfers out monies to other funds. The majority of this revenue is transferred to the General Fund.

Charges for Services – \$4.4 million

Charges for services is the second largest revenue source and accounts for 14.1% of total revenues for the General Fund. Emergency Medical Service billing generates over \$1.6 million to the General Fund each year along with \$2.6 million for administrative fees.

Charges and fees include, but are not limited to, the following:

Administrative fees	Burglar alarm fees	Emergency medical service
Planning review fees	Reimbursement of services	Zoning permits

Administrative fees are charged to other funds for payment to the General Fund for the oversight, direction, and time spent for employees who are supported by the General Fund. Administrative fees were projected with a 3% increase.

Emergency medical services are driven by the number of EMS squad runs. There were 9,520 emergency medical calls in 2018. The estimate for 2019 is 9,626 and 8,904 for 2020.

Real Estate Property Tax - \$2.6 million

Property taxes include amounts levied against all real and public utility property used in businesses and properties located in the City. All property is revalued every six years. The City is projected to receive about \$2.6 million in General Fund property tax revenues in 2019 and 2020. Property taxes were lowered in 2011 and 2012 due to property valuations being decreased by Butler and Warren Counties. The current estimate is based upon figures given by the counties which have taken delinquency of taxes into consideration. Also, personal property tax was phased out beginning in 2011 and replaced with Commercial Activities Tax which is categorized as intergovernmental revenue. Property taxes account for 8.4% of the total General Fund revenue and other sources.

Intergovernmental Revenues - \$1.2 million

In 2020, Middletown's General Fund will receive about 3.7% of its revenue from intergovernmental sources. Normally, most all of these funds are from the State of Ohio (e.g., homestead rollback, and local government assistance funds). The 49.2% increase of intergovernmental funds in 2017, is due to the Staffing for Adequate Fire and Emergency Grant. The 2018 actual intergovernmental revenue was \$2.3 million. The 2019 budget sees a reduction of 30.4%, or \$0.7 million due to the loss of revenue from the Staffing for Adequate Fire and Emergency Grant. The 2020 budget for intergovernmental revenue is \$1.2 million, a reduction of 25.5% from 2019 due to the end of the Staffing for Adequate Fire and Emergency Grant.

The Local Government Assistance Fund (LGAF) is the largest intergovernmental revenue for the General Fund. The State of Ohio collects a 3.68% share of all general revenue tax collections for the Local Government Fund. This revenue is distributed to each of Ohio's eighty-eight counties and the allocation is based according to each county's share of the total state population. The

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county then distributes to each entity based upon the total population of the county. Unfortunately, the state reduced this revenue to alleviate the State of Ohio’s economic condition beginning in July 2011. This revenue has been reduced close to \$0.8 million annually.

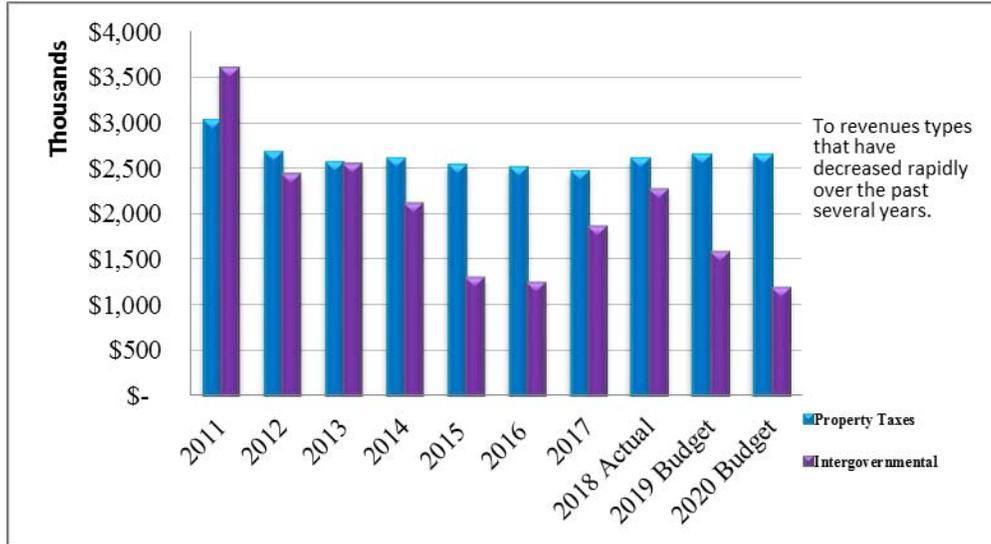


Figure 2.6 General Fund Revenue History – Property Taxes and Intergovernmental

Two intergovernmental revenue sources ceased in 2013 – the estate tax and the commercial activities tax. The State of Ohio passed legislation to remove the estate tax beginning in 2013. The City received an average of \$0.7 million annually from 2008 to 2012 in estate tax revenue. Commercial activities tax was the second largest intergovernmental revenue for the General Fund. This tax, which began in 2006, imposed a tax on businesses according to their gross receipts in Ohio. This revenue grew from \$537,000 in 2007 to \$940,000 in 2010. The State also cut this revenue from local entities and the last receipts in 2012 totaled \$37,311.

Other Revenues

The remaining revenues comprise less than 15% for the past three years. These revenues include fines, interest income, licenses and permits, reimbursements, and rentals and leases. Generally, revenue projections are increased 2% each year. Each revenue is reviewed and increased or decreased based upon past financial history and known factors. Known factors include rental agreements, the rise and fall of interest rates, and reimbursement agreements. These revenues account for 5.5% of the 2020 budget.

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General Fund Expenditures

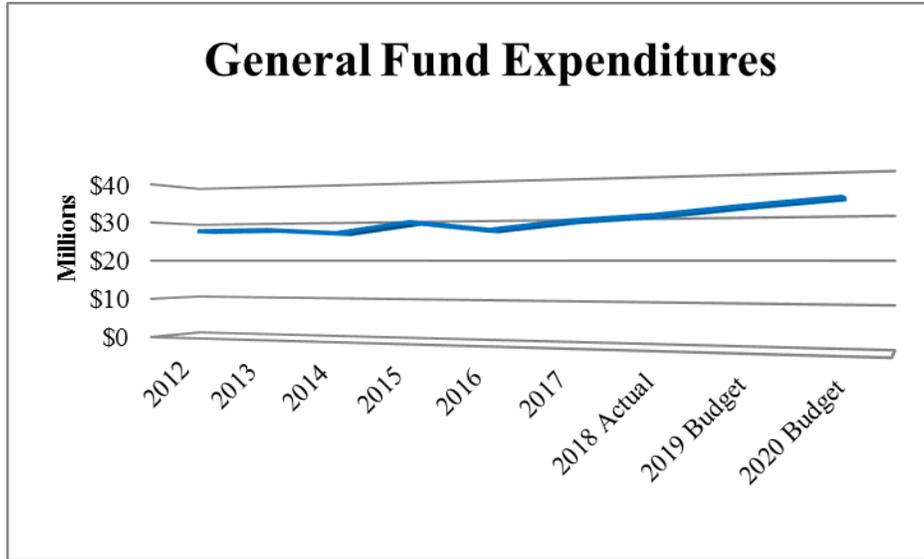


Figure 2.7 General Fund Expenditure History

Upon notification from the state regarding lower intergovernmental revenues beginning in 2011 and lower property taxes based upon reduced property valuations by the county, expenditures were reduced for the 2012 budget resulting in 28 less positions for the General Fund. The majority of these positions were non public safety. It was realized that the economic factors are not as favorable in 2013 as projected; therefore, reductions for the 2014 budget were necessary.

Year 2018, and the 2019 and 2020 budgets have increased due to projected revenue increases, particularly income taxes. Some of the previous cuts in positions were put back in the budget as well as new positions due to emphasis on current goals and objectives in the City’s Strategic Summary.

Personal services- \$26.3 million

The largest expense to the General fund is personnel costs. The General Fund supports almost 65.8% of all city personnel. Public safety personnel make up 53.1% of the total city staff. Given these parameters along with lower revenue projections, personnel lay-offs were unavoidable in 2012. To sustain the general fund, a total of twenty-eight employees were laid off January 1, 2012 causing a \$963,218 decrease in personnel costs. Grants were obtained to fund four police officers and six firefighters for 2013 and most of 2014. Upon termination of the grants, eighteen public safety positions were laid off or remained unfilled. Prior to 2014, most lay-offs or unfilled vacancies were non-public safety. In 2016, three positions were re-instated. Three firefighters, one patrol officer, one human resources clerk, an animal control officer, a field inspector, a grounds supervisor and a secretary were all added in 2017. Of these nine new positions in 2017, more than half are funded by the general fund. The 2018 budget included an

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additional Patrol Officer and a Staff Attorney, while eliminating the position of Public Safety Director. The General Fund saw the addition of four new positions in 2019. An Administrative Services Director and Paralegal were added to the Department of Administrative Services. One Administrative Assistant and one Dispatcher were added to the Division of Police. The Purchasing Agent position, a previously part time position in the Finance Department, was changed to a full time position. The 2019 General Fund budget eliminated the Community Revitalization Director, HUD Program Administrator, an Administrative Assistant, and one General Counsel Position. One part time Human Resources Specialist was eliminated through attrition. Twelve Firefighters remained in the 2019 budget without revenue assistance from the Staffing for Adequate Fire and Emergency Response Grant. The 2020 budget sees the addition of two Patrol Officers, two Firefighter EMTs, a Human Resources Manager and a Historic Property Specialist.

	<i>2012</i>	<i>2013</i>	<i>2014</i>	<i>2015</i>	<i>2016</i>	<i>2017</i>	<i>2018 Actual</i>	<i>2019 Budget</i>	<i>2020 Budget</i>
PERSONNEL	\$22,472,415	\$22,550,848	\$21,639,575	\$20,841,367	\$21,549,347	\$22,463,972	\$23,130,515	\$24,678,398	\$26,258,053
% of Total Budget	80.92%	80.86%	80.52%	70.85%	79.02%	76.68%	76.27%	76.86%	78.09%
change in personnel costs	(\$963,218)	\$78,433	(\$911,273)	(\$798,208)	\$707,980	\$914,625	\$666,543	\$1,547,883	\$1,579,655
change from previous year	-4.11%	0.35%	-4.04%	-3.69%	3.40%	4.24%	2.97%	6.69%	6.40%

Table 2.10 General Fund Personnel Expenditure History

Contractual services - \$5.6 million

Contractual services include vendors and services that cannot be accomplished in-house. Contractual services did not change much until 2016. Additional funds were budgeted for Enterprise Zone agreements, zoning code updates, mowing contract increases, recreational activities, jail medical service, and garage charges which is based upon usage of equipment and vehicles.

	<i>2012</i>	<i>2013</i>	<i>2014</i>	<i>2015</i>	<i>2016</i>	<i>2017</i>	<i>2018 Actual</i>	<i>2019 Budget</i>	<i>2020 Budget</i>
CONTRACTUAL	\$4,385,924	4,369,946	\$4,363,231	\$4,368,938	\$4,474,634	\$4,992,757	\$5,003,901	\$5,518,824	\$5,614,438
% of Total Budget	15.79%	15.67%	16.23%	14.85%	16.41%	17.04%	16.50%	17.19%	16.70%
change in contractual costs	(\$158,006)	(\$15,978)	(\$6,715)	\$5,707	\$105,696	\$518,123	\$11,144	\$514,923	\$95,614
change from previous year	-3.48%	-0.36%	-0.15%	0.13%	2.42%	11.58%	0.22%	10.29%	1.73%

Table 2.11 General Fund Contractual Services Expenditure History

Large costs for contractual services in 2020 include:

\$1.1 million – other professional services	\$0.3 million–maintenance of equipment
\$0.9 million – utility charges	\$0.3 million – liability insurance
\$0.7 million – garage charges	\$0.2 million - telephone line charges

Commodities - \$0.6 million

Commodities account for 1.7% of the total General Fund budget in 2020. Commodities include office supplies, cleaning supplies, small tools and equipment, chemicals, purchase of uniforms,

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and medical supplies. The largest commodities are purchase of drug and medical supplies for the paramedics and uniforms for the public safety divisions.

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2020 Budget</u>
COMMODITIES	\$434,408	\$458,687	\$395,798	\$477,806	\$595,114	\$550,395	\$911,614	\$577,249	\$574,439
% of Total Budget	1.56%	1.64%	1.47%	1.62%	2.18%	1.88%	3.01%	1.80%	1.71%
change in commodities costs	\$46,827	\$24,279	(\$62,889)	\$82,008	\$117,308	(\$44,719)	\$361,219	(\$334,365)	(\$2,810)
change from previous year	12.08%	5.59%	-13.71%	20.72%	24.55%	-7.51%	65.63%	-36.68%	-0.49%

Table 2.12 General Fund Commodities Expenditure History

Capital Outlay - \$1.2 million

Depreciation charges account for the variations of Capital Outlay. Purchase of new equipment is added to this charge until a full twenty year history is established for consistency. Auto and truck depreciation charges account for 47.5% of the 2020 general fund capital outlay. Computer software constitutes for 16.4%.

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2020 Budget</u>
CAPITAL OUTLAY	\$479,172	\$508,855	\$477,690	\$734,043	\$730,374	\$808,898	\$1,122,770	\$1,334,970	\$1,228,731
% of Total Budget	1.73%	1.82%	1.78%	2.50%	2.68%	2.76%	3.70%	4.16%	3.65%
change in capital outlay	(\$178,704)	\$29,683	(\$31,165)	\$256,353	(\$3,669)	\$78,524	\$313,872	\$212,200	(\$106,239)
change from previous year	-27.16%	6.19%	-6.12%	53.67%	-0.50%	10.75%	38.80%	18.90%	-7.96%

Table 2.13 General Fund Capital Outlay Expenditure History

General Fund Ending Balance

The City's goal is to maintain at least a 15% to 25% balance of total expenditures in the General Fund. The estimated ending balance for the General Fund as of December 31, 2019 is estimated at \$7.8 million, with an anticipated carryover amount of \$1.9 million. This will leave the fund balance at 25.3%. The Financial Plan forecasts a balance of \$6.5 million with an anticipated carryover of \$1.5 million for the 2020 year end, maintaining a 19.9% fund balance.

CITY INCOME TAX FUND & PUBLIC SAFETY LEVY FUND

Ohio law authorizes a municipal income tax on both corporate income and employee wages and salaries at a rate of up to 1% without voter authorization. In 1969, City electors authorized an income tax at the rate of 1.5%. In 2007, city voters authorized a 5 year increase to 1.75% with the passage of the Public Safety Levy which was renewed permanently in August 2012. The quarter percent additional tax is exclusively set aside for public safety purposes. Income taxes are collected on business income and individuals' salaries and wages. Residents are currently permitted 100% credit on income taxes paid to other municipalities.

Business income and earned income (salaries, wages, commissions, bonuses, and other compensation paid by employers before any deductions) is subject to Middletown local income tax. In 2008, the City's largest employer moved their headquarters from Middletown, to a nearby township. The effects of this move along with the closing of three local paper mills, and

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the decline of the local economy, became a major concern of decreasing income tax revenues. This concern was the driving force for a Public Safety Levy.

Middletown's economy and the recession resulted in income tax revenue for 2009 to be the lowest revenue received over the past ten years based on the 1.5% tax rate. The additional .25% Public Safety Levy income tax has boosted this revenue close to prior year levels.

Since 2010, the City has been making progress in additional jobs and revenue. The two-hundred acre Premier Health Campus continues to grow with an array of health services and medical needs. The construction of Suncoke (a \$360 million facility), with 100 new jobs, was completed in 2011. The downtown area has developed into an arts, entertainment, and education destination with the opening of the Cincinnati State Technical and Business College campus and Pendleton Arts Center. Industrial businesses have relocated and expanded in the Midd Cities Industrial Park and the Yankee Road business park area. In 2015, the groundbreaking for a new \$36 million AK Steel Research and Development Center promised to keep seventy-five high technology jobs in the City with an additional fifteen jobs coming by 2018. Construction also began in fall 2015 on NTE, a \$600 million natural gas electric-generating facility that during the construction phase, brought three hundred to four hundred construction jobs and employs approximately twenty-five permanent employees. The Middletown City Schools \$93 million construction of a new middle school on the current high school campus, including additions and renovations to the high school, was completed in fall, 2018. In 2017, construction began on a new 67,000 square-foot, \$30 million Kettering Health Network Emergency Room/Outpatient facility. The fifteen acre campus now offers full-service emergency department, outpatient lab and imaging services and medical building for physician practices. The medical center, completed in August 2018, created approximately one hundred ten new jobs, including registered nurses, respiratory therapists, imaging and lab technicians and support staff. Kettering Health Network is now expanding that facility to include a 6,000 square-foot Kettering Breast Evaluation Center, offering a sensory suite and more space for physicians and state-of-the-art 3D mammography services. Construction on a 612,730 square-foot warehouse building along the Interstate-75 corridor began in May 2018, with an estimated completion date of May 2019. The OPUS project is to construct a speculative industrial development in Middletown, just a forty-five minute drive from either the Cincinnati International Airport or the Dayton International Airport, with direct access off Route 63, at the corner of Todhunter and Salzman Roads. This region is a growing hub for e-commerce warehouses and delivery expansion. The building features thirty-six foot clear height ceilings, forty dock doors, seventy-nine trailer positions and an additional ninety-one positions available for knockout panels, which provide added flexibility for tenants in the building. Additionally, four hundred ten car parking spaces will provide ample parking for employees. The development will be ideal for one or two tenants with flexible features that cater to a range of business functions. This building has been granted a fifteen year, one hundred percent real property tax abatement.

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City Income Tax Fund Revenues

	2012	2013	2014	2015	2016	2017	2018 Actual	2019 Budget	2020 Budget	2021 Financial Plan
Income Taxes	\$19,659,979	\$19,949,273	\$20,560,181	\$21,571,744	\$22,285,507	\$24,495,698	\$24,941,368	\$23,328,590	\$24,136,769	\$24,498,820
change from previous year	(\$635,879)	\$289,294	\$610,908	\$1,011,563	\$713,763	\$2,210,191	\$445,670	(\$1,612,778)	\$808,179	\$362,051
change from previous year	-3.2%	1.5%	3.0%	4.7%	3.2%	9.0%	1.8%	-6.9%	3.3%	1.5%

Table 2.14 City Income Tax & Public Safety Levy Revenue History

All income tax revenues are deposited into the City Income Tax Fund. The quarter percent public safety levy tax is calculated monthly and the money is then deposited into the Public Safety Levy Fund. This procedure is used to ensure that we track all Public Safety Levy funds. The Public Safety Levy funds help support the public safety divisions in the General Fund.

City Income Tax Fund Expenditures

This fund directly supports the expenses of the income tax collection division (8 full time employees - \$800,051 budget), and distributes the remaining receipts to the City operating funds supported by income tax revenues.

Local income tax receipts provide support to the City funds listed below.

City Funds and the Percent of Total Revenues for Each Fund derived from Income Taxes

Fund	Amount	%
General Fund	\$15,226,376	53.27%
Public Safety Levy Fund	3,440,992	100.00%
G.O. Bond Retirement	700,000	48.87%
Fire Pension Fund	1,085,000	83.60%
Police Pension Fund	890,000	81.17%
Auto & Gas Tax Fund	320,000	9.34%
Termination Pay Fund	475,000	100.00%
Municipal Court Fund	525,000	27.35%
Health Fund	395,000	54.49%
Computer Replacement Fund	8,000	2.66%

Table 2.15 Funds supported by City Income Taxes

Changes in Ending Balances

Fund #	Fund	Ending Balance 12/31/2018	Ending Balance 12/31/2019	Ending Balance 12/31/2020	Change from 2018 to 2019	Change from 2019 to 2020	Primary Causes of Balance Changes Greater than 10%
100	General Fund	\$8,638,604	\$7,821,040	\$4,617,444	-9.46%	-40.96%	Decreased intergovernmental revenue, increased transfers to other funds
	Special Revenue Funds						
230	City Income Tax	\$380,774	\$124,752	\$396,102	-67.24%	217.51%	Transfer amounts vary according to income tax revenue
200	Public Safety Levy	\$0	\$31,680	\$79,672	100.00%	151.49%	Using balance for funding of Public Safety
210	Auto & Gas Tax Fund	\$1,478,284	\$1,186,725	\$492,347	-19.72%	-58.51%	Increased operating expenditures, \$1 million in paving for 2020
215	Conservancy Fund	\$12,068	\$9,561	\$2,693	-20.77%	-71.83%	Using fund balances for contractual service expenses
228	Health & Environment Fund	\$154,490	\$40,302	\$43,521	-73.91%	7.99%	Using fund balance to support operations, increased operating expenditures
229	EMS Fund	\$25,611	\$20,436	\$14,436	-20.21%	100.00%	Using fund balance for EMS training
238	UDAG Fund	\$110,516	\$112,808	\$55,231	2.07%	-51.04%	No operating expenditures in 2019
240	Court Computerization Fund	\$126,921	\$145,921	\$36,421	14.97%	-75.04%	Using fund balances for computer and related peripherals
242	Law Enforcement Trust Fund	\$25,474	\$66,474	\$85,974	160.95%	29.33%	No expenditures for 2019 or 2020
243	Law Enforcement Mandatory Drug Fine Fund	\$191,194	\$122,451	\$23,708	-35.95%	-80.64%	Decreased fines & forfeitures revenue in 2019 and 2020, increased operating expenditures in 2019 and 2020
245	Probation Services Fund	\$208,278	\$151,187	\$57,333	-27.41%	-62.08%	Using fund balance for operations, operating expenditures increased in 2019 and 2020
246	Termination Pay Fund	\$761,812	\$761,812	\$636,812	0.00%	-16.41%	Using fund balance for planned retirements
247	Indigent Driver Alcohol/Treatment	\$36,782	\$32,782	\$29,202	-10.87%	-10.92%	Increased contractual services in 2019 and 2020
248	Enforcement/Education Fund	\$43,154	\$45,989	\$40,058	6.57%	-12.90%	Increased revenue for 2019 (Fines & Forfeitures), no operating expenditures in 2019
249	Civic Development Fund	\$408,865	\$298,751	\$172,436	-26.93%	-42.28%	Increased revenue (Hotel/Motel Tax), increased operating expenditures in 2019
250	Municipal Court Fund	\$81,393	\$31,634	\$17,202	-61.13%	-45.62%	Increased income tax fund transfer (revenue) to this fund in 2019 and 2020, increased operating expenses for 2019 and 2020
251	Police Grant Fund	\$142,944	\$78,905	\$35,640	-44.80%	-54.83%	Increased intergovernmental revenue in 2019, increased expenditures for 2019 and 2020
252	Court IDIAM Fund	\$50,548	\$32,048	\$14,006	-36.60%	-56.30%	Increased contractual services in 2019 and 2020
253	Court Special Projects Fund	\$489,855	\$477,621	\$141,327	-2.50%	-70.41%	Increased capital outlay in 2019
260	Nuisance Abatement Fund	\$1,535	\$35	\$5,035	-97.72%	14285.71%	Decreased transfer amount in 2019 and 2020, decreased contractual services for 2019 and 2020
262	Senior Citizens Levy Fund	\$1	\$1	\$1	0.00%	0.00%	
	Total Special Revenue Funds	\$4,730,499	\$3,771,875	\$2,379,157	-20.26%	-36.92%	

Changes in Ending Balances

Fund #	Fund	Ending Balance 12/31/2018	Ending Balance 12/31/2019	Ending Balance 12/31/2020	Change from 2018 to 2019	Change from 2019 to 2020	Primary Causes of Balance Changes Greater than 10%
<u>Debt Service Funds</u>							
305	General Obligation Bond Retirement	\$182,149	\$146,888	\$141,662	-19.36%	-3.56%	Increased rental income in 2019 and 2020, decreased transfer amount in 2020, decreased debt service in 2020
325	Special Assessment Bond Retirement	\$465,268	\$472,367	\$556,977	1.53%	17.91%	Decrease in debt service for 2020
340	East End/Towne Blvd. TIF	\$265,196	\$189,896	\$133,596	-28.39%	-29.65%	Decrease in revenue for 2019 and 2020, using fund balance to assist with debt payments
345	Downtown TIF	\$8,836	\$8,256	\$6,656	-6.56%	-19.38%	Small increase in revenue in 2019 and slight decrease in 2020
350	Aeronca TIF	\$4,457	\$4,421	\$4,385	-0.81%	-0.81%	Increased contractual services for 2019 and 2020
355	Airport/Riverfront TIF	\$9,807	\$10,792	\$11,722	10.04%	8.62%	Small decrease in TIF revenue budgeted in 2020, increased contractual services for 2019 and 2020
360	Miller Rd North TIF	\$99,691	\$108,201	\$117,101	8.54%	8.23%	Increased contractual services for 2019 and 2020
370	Towne Mall/Hospital TIF	\$48,061	\$50,836	\$53,611	5.77%	5.46%	Decreased revenue in 2019 and 2020, using fund balance to assist with debt payments
371	Renaissance N TIF	\$125,668	\$101,193	\$76,718	-19.48%	-24.19%	Decreased revenue in 2019 and 2020, using fund balance to assist with debt payments
372	Renaissance S TIF	\$207,200	\$170,525	\$133,850	-17.70%	-21.51%	Decreased revenue in 2019 and 2020, using fund balance to assist with debt payments, decreased contractual services for 2019 and 2020
375	Greentree Industrial Park TIF	\$341,761	\$307,741	\$273,721	-9.95%	-11.05%	Increased contractual services and capital outlay in 2019 and 2020
376	Made Industrial Park TIF	\$1,303	\$1,353	\$1,388	3.84%	2.59%	Increased revenue in 2019 and 2020
377	South Yankee Rd TIF	\$23,824	\$24,179	\$24,344	1.49%	0.68%	Increased revenue in 2019, decreased revenue in 2020, increased contractual services in 2019 and 2020
378	Towne Mall TIF	\$0	\$102,000	\$96,325	100.00%	-5.56%	Increased contractual services in 2020
	Total Debt Service Funds	\$1,783,221	\$1,698,648	\$1,632,056	-4.74%	-3.92%	
<u>Capital Projects Funds</u>							
220	Capital Improvements Fund	\$2,048,105	\$1,711,787	\$875,469	-16.42%	-48.86%	Capital projects vary yearly, timing of grant reimbursements
481	Downtown Improvements	\$151,796	\$95,311	\$37,373	-37.21%	-60.79%	Increased revenue for 2019, slight decrease in revenue for 2020, decrease in capital outlay
492	Airport Improvements Fund	\$3	\$28,293	\$83,293	99.99%	194.39%	Increased intergovernmental revenue in and capital outlay in 2019 due to grants received for capital projects
494	Water Capital Reserve Fund	\$4,823,550	\$5,220,771	\$5,667,992	8.24%	8.57%	Increased transfer amount in 2020, increased capital projects in 2019 and 2020
415	Storm Water Capital Reserve Fund	\$1,143,399	\$1,359,950	\$919,518	18.94%	-32.39%	Decreased transfer amounts in 2020, increased capital outlay expenditures in 2019 and 2020
495	Sanitary Sewer Capital Reserve Fund	\$10,302,497	\$9,577,587	\$3,709,244	-7.04%	-61.27%	Increased transfer amounts in 2019 and 2020, increased capital outlay expenditures in 2019 and 2020
498	Computer Replacement Fund	\$1,572,585	\$1,401,663	\$1,227,776	-10.87%	-12.41%	Decreased transfer amount and increased interest income revenue in 2019 and 2020, increased computer and software purchases for 2019 and 2020
499	Property Development Fund	\$274,572	\$187,190	\$128,008	-31.82%	-31.62%	Increased intergovernmental and miscellaneous revenue and increased contractual services in 2019 and 2020
485	Economic Development Bond Service	\$263	\$263	\$2,263	0.00%	760.46%	Transfer amount from general fund for debt payment
	Total Capital Projects Funds	\$20,316,770	\$19,582,815	\$12,650,936	-3.61%	-35.40%	

Changes in Ending Balances

Fund #	Fund	Ending Balance 12/31/2018	Ending Balance 12/31/2019	Ending Balance 12/31/2020	Change from 2018 to 2019	Change from 2019 to 2020	Primary Causes of Balance Changes Greater than 10%
<u>Enterprise Funds</u>							
510	Water Fund	\$2,712,016	\$3,081,957	\$2,383,104	13.64%	-22.68%	Increased interest revenue in 2019 and 2020, decreased operating expenditures for 2019 and 2020 due to smaller transfers and decreased debt payment in 2020
515	Storm Water Fund	\$496,160	\$500,084	\$540,559	0.79%	8.09%	Increase in charges for services revenue for both 2019 and 2020, slight increase in operating expenses for 2019 and 2020, decrease in transfer amount in 2020
520	Sewer Fund	\$5,586,564	\$3,983,128	\$3,126,461	-28.70%	-21.51%	Rate changes increased revenue for 2019 and 2020, using balances for increasing expenditures, increased operating expenditures in 2019 and 2020, increased transfer amounts for 2019 and 2020
525	Airport Fund	\$133,636	\$133,444	\$132,451	-0.14%	-0.74%	Increased charges for services and transfer amount in 2020, airport to begin fuel sales that will generate more revenue and there will be increased operating expenses as City become fixed base operator of airport beginning 1/1/2020
530	Transit System Fund	\$25,280	\$34,091	\$68,497	34.85%	100.92%	Decreased revenue from transfer amount in 2019 with transfer amount increased again in 2020, increased operating expenses in 2019 and 2020
546	Wellfield Protection Fund	\$1,767,208	\$729,091	\$680,429	-58.74%	-6.67%	Grant revenue and capital projects vary year to year, no grant revenue in 2019 and 2020, increased capital projects for 2019
555	Solid Waste Disposal Fund	\$247,733	\$221,553	\$63,065	-10.57%	-71.54%	Small decrease in revenue charges for services for 2019 and an increase in 2020, addition of animal control officer increased expenditures for 2019 and 2020, contractual services increase in 2020
Total Enterprise Funds		\$10,968,597	\$8,683,348	\$6,994,566	-20.83%	-19.45%	
<u>Internal Service Fund</u>							
605	Municipal Garage Fund	\$7,252,910	\$7,518,335	\$6,439,106	3.66%	-14.35%	Fluctuation of equipment purchases each year, fluctuation of sale of assets, increased operating expenditures
661	Employee Benefits Fund	\$220,645	\$237,434	\$246,973	7.61%	4.02%	Using fund balance for health costs
Total Internal Service Funds		\$7,473,555	\$7,755,769	\$6,686,079	3.78%	-13.79%	
<u>Trust Funds</u>							
725	Police Pension Fund	\$404,764	\$390,237	\$274,533	-3.59%	-29.65%	Fluctuates according to actual police wages & overtime
726	Fire Pension Fund	\$409,563	\$360,018	\$190,520	-12.10%	-47.08%	Fluctuates according to actual fire wages & overtime
Total Trust Funds		\$814,327	\$750,255	\$465,053	-7.87%	-38.01%	

Changes in Ending Balances

Fund #	Fund	Ending Balance 12/31/2018	Ending Balance 12/31/2019	Ending Balance 12/31/2020	Change from 2018 to 2019	Change from 2019 to 2020	Primary Causes of Balance Changes Greater than 10%
Federal Grant Funds							
254	Home Program Fund	\$14,903	\$14,903	\$14,903	0.00%	0.00%	
429	Community Development Fund	\$192,391	\$192,391	\$192,391	0.00%	0.00%	
736	Community Dev. Escrow Fund	\$723,581	\$186,715	\$240,822	-74.20%	28.98%	Using fund balances for expenditures
258	Neighborhood Stabilization Program	\$75,000	\$75,000	\$75,000	0.00%	0.00%	
	Total Federal Grant Funds	\$1,005,875	\$469,009	\$523,116	-53.37%	11.54%	
Special Assessment Funds							
881	2018 Sidewalk, Curb and Gutter	\$206,804	\$206,804	\$206,804	0.00%	0.00%	
890	2019 Sidewalk, Curb and Gutter	\$0	\$0	\$0	0.00%	0.00%	
891	2020 Sidewalk, Curb and Gutter	\$0	\$0	\$0	0.00%	0.00%	
	Total Special Assessments	\$206,804	\$206,804	\$206,804			
	GRAND TOTAL - ALL FUNDS	\$55,938,253	\$50,739,563	\$36,155,211	-9.29%	-28.74%	

PERSONNEL COUNT BY DEPARTMENT

DEPARTMENT/DIVISION	FULL TIME					PART TIME/GRANT					ALL EMPLOYEES				
	2016	2017	2018	2019	2020	2016	2017	2018	2019	2020	2016	2017	2018	2019	2020
City Council	1	1	1	1	1	2.0	1.0	1.0	1.0	1.0	3.0	2.0	2.0	2.0	2.0
City Manager															
City Manager's Office	2	2	2	2	2						2.0	2.0	2.0	2.0	2.0
Civic Development	1										1.0				
Total City's Manager's Office	3	2	2	2	2						3.0	2.0	2.0	2.0	2.0
Administrative Services															
Administration				2	2									2.0	2.0
Building Inspection	4	5	5	5	5						4.0	5.0	5.0	5.0	5.0
Building Maintenance	3	3	3	3	3						3.0	3.0	3.0	3.0	3.0
Community Revitalization Admin.	1	1	1								1.0	1.0	1.0		
Community Development		0.5	0.5			7.0	7.0	6.0			7.0	7.5	6.5		
Law	5	5	5	4	4	0.5	0.5	0.5	0.5	0.5	5.5	5.5	5.5	4.5	4.5
Human Resources	1	2	3	3	4	1.2	1.0	0.7	0.7		2.2	3.0	3.7	3.7	4.0
Litter and Waste Collection		0.5	0.5	0.5	0.5						0.0	0.5	0.5	0.5	0.5
Transit	4	4	4	2	1	6.8	6.8	6.8	6.8	10.0	10.8	10.8	10.8	8.8	11.0
Total Administrative Services	18	21	22	19.5	19.5	15.5	15.3	14.0	8.0	10.5	33.5	36.3	36.0	27.5	30.0
Public Safety															
Public Safety Admin	1	1									1.0	1.0			
Fire Administration	3	3	3	3	3						3.0	3.0	3.0	3.0	3.0
Fire Operations	60	63	60	72	74		12.0	12.0			60.0	75.0	72.0	72.0	74.0
Fire Training/Prevention	2	2	5	5	5						2.0	2.0	5.0	5.0	5.0
Criminal Investigation	15	20	13	12	14						15.0	20.0	13.0	12.0	14.0
Narcotics			7	7	6								7.0	7.0	6.0
Jail Management	13	12	12	12	12	1.2	1.2	1.2	1.2	1.2	14.2	13.2	13.2	13.2	13.2
Police Administration	4	4	4	5.5	9.5				4.0		4.0	4.0	4.0	9.5	9.5
Police & Fire Dispatch	15	15	15	16	16						15.0	15.0	15.0	16.0	16.0
Police Services	5	5	5	5	5						5.0	5.0	5.0	5.0	5.0
Uniform Patrol	51	48	49	49	49						51.0	48.0	49.0	49.0	49.0
Total Public Safety	169	173	173	186.5	193.5	1.2	13.2	13.2	5.2	1.2	170.2	186.2	186.2	191.7	194.7
Economic Development															
Planning	2	2	2	2	3						2.0	2.0	2.0	2.0	3.0
Economic Development	4	4	4	4	4						4.0	4.0	4.0	4.0	4.0
Communications		1	1	1	1							1.0	1.0	1.0	1.0
Total Economic Development	6	7	7	7	8						6.0	7.0	7.0	7.0	8.0

PERSONNEL COUNT BY DEPARTMENT

DEPARTMENT/DIVISION	FULL TIME					PART TIME/GRANT					ALL EMPLOYEES				
	2016	2017	2018	2019	2020	2016	2017	2018	2019	2020	2016	2017	2018	2019	2020
Health Department	4	5	5	5	7	1.0	1.0	1.0	1.5	0.8	5.0	6.0	6.0	6.5	7.8
Finance Department															
City Income Tax	8	8	8	8	8						8.0	8.0	8.0	8.0	8.0
Finance Administration	2	2	2	2	2						2.0	2.0	2.0	2.0	2.0
Purchasing				1	1	0.7	0.7	0.7			0.7	0.7	0.7	1.0	1.0
Sewer Administration	4	4	4	4	4						4.0	4.0	4.0	4.0	4.0
Treasury	3	3	3	3	3						3.0	3.0	3.0	3.0	3.0
Water Administration	4	4	4	4	5						4.0	4.0	4.0	4.0	5.0
Total Finance Department	21	21	21	22	23	0.7	0.7	0.7	0.0	0.0	21.7	21.7	21.7	22.0	23.0
Information Systems	5	6	6	5	5				0.8	0.8	5.0	6.0	6.0	5.8	5.8
Municipal Court															
Municipal Court	20	20	20	20	20	1.5	1.5	1.5	1.5	1.5	21.5	21.5	21.5	21.5	21.5
Court Special Projects				1	1									1.0	1.0
Probation	1	1	1	1	1						1.0	1.0	1.0	1.0	1.0
Total Municipal Court	21	21	21	22	22	1.5	1.5	1.5	1.5	1.5	22.5	22.5	22.5	23.5	23.5
Public Works & Utilities															
Electronic Maintenance	2	2	2	2	2	0.7	0.7	1.3	1.3	1.3	2.7	2.7	3.3	3.3	3.3
Engineering	4.5	3.5	3.5	3.5	3.5						4.5	3.5	3.5	3.5	3.5
Grounds Maintenance	2	2.5	2.5	2.5	2.5	0.2	0.2	0.2	0.2	0.2	2.2	2.7	2.7	2.7	2.7
Municipal Garage	7	7	7	7	7						7.0	7.0	7.0	7.0	7.0
Parks Maintenance	6	6	6	6	6	0.7	1.2	1.2	1.2	1.2	6.7	7.2	7.2	7.2	7.2
Public Works & Utilities Admin.	5	5	5	6	6						5.0	5.0	5.0	6.0	6.0
Sewer Maintenance	10	10	10	10	10						10.0	10.0	10.0	10.0	10.0
Storm Water Maintenance	8.5	9	9	9	9		0.5	0.5	0.5	0.5	8.5	9.5	9.5	9.5	9.5
Street Maintenance	12	12	12	12	12		0.2	0.2	0.2	0.2	12.0	12.2	12.2	12.2	12.2
Wastewater Treatment	17	17	16	16	17			0.9	0.9		17.0	17.0	16.9	16.9	17.0
Water Treatment	12	12	12	12	12	0.6	0.6	0.6	0.6		12.6	12.6	12.6	12.6	12.0
Water Maintenance	15	15	15	15	15	0.2	0.2	0.2	0.2	0.2	15.2	15.2	15.2	15.2	15.2
Total Public Works & Utilities	101	101	100	101	102	2.4	3.6	5.1	5.1	3.6	103.4	104.6	105.1	106.1	105.6
TOTAL PERSONNEL	349	358	358	371	383	24.2	36.3	36.5	23.1	19.4	373.2	394.3	394.5	394.1	402.4

PERSONNEL HISTORY

There are 383 full time employees budgeted for 2020. This number is up from 371 in 2019. There have been new positions added, both full time and part time positions eliminated and one part time position that became full time. Twelve previously grant funded positions are now included in the full time employee total. The City employee count is separated by full time employees and part time/grant employees. The part time/grant employees total 19.4. The 2020 full time equivalent or all employees total is 402.4, versus the 2019 total of 394.1.

City Manager's Office

Communications intern position, a position that was created as a two year trial, was added to the City Manager's Office in 2015. In 2016, this position was transferred to the Civic Development Fund. In 2017, Communications became a division of the Economic Development Department. In July 2017, the position of Communications Intern was evaluated and changed to "Communications Coordinator" and will remain a division of the Economic Development Department. The Executive Assistant position was changed to an Administrative Assistant in 2009. In 2019, the position of Executive Assistant was reinstated. There are no changes for 2020.

Department of Administrative Services

The Department of Administrative Services was a new department for 2019. This department was formed to continue the federally funded community environment programs that were previously overseen by the now eliminated Community Revitalization Department, Community Revitalization Admin Division and Community Development Division. Four Housing Code Specialists and one Animal Control Officer were transferred from the now eliminated Community Development Division to Police Administration in the Division of Police. Both the HUD Program Administrator and an Administrative Assistant position were eliminated. The Community Revitalization Director position was also eliminated. This newly formed Department of Administrative Services now includes the following divisions:

- Administration – The Administration Division will oversee the federally funded community environment programs, and will have two newly created positions of Administrative Services Director and Paralegal in 2019. There are no changes for 2020.
- Law Division – The Law Department that housed the Law Division and Human Resources Division is now a division of the newly formed Department of Administrative Services. A vacant position of Assistant Law Director was cut from the budget beginning in 2012. In 2015, a staff attorney was added. In 2017, the part time Victim Advocate position was privatized and was no longer a City held position. The 2018 budget saw several changes in personnel. The Law Director position was eliminated through attrition and the Assistant Law Directors were reclassified to become "General Counsel". There was also the addition of one General Counsel position as well as one new part time position added as "Special Counsel". The 2019 budget saw the elimination of one General Counsel position, the reclassification of the Administrative Assistant to Paralegal and the Victim Advocate became a city funded part time position once again. The part time Special Counsel position is eliminated through attrition and the Victim Advocate becomes a full time position for 2020.

PERSONNEL HISTORY

- Human Resources Division – Human Resources has volleyed with full time, part time, and contract employees since 2012. One full time Human Resources Specialist was added in 2017. Another full time Human Resources Specialist was added in 2018. One part time Human Resources Specialist was eliminated through attrition in 2019. In 2020, the Human Resources Division will see the reduction of the one remaining part time Human Resources Specialist through attrition and the addition of a Human Resources Manager. The Human Resources Division will now consist of two full time Human Resources Specialists, one full time Human Resources Clerk and a Human Resources Manager.
- Transit - Upon retirement of the Transit supervisor in 2013, the Transit Division’s daily operation was managed by the Butler County Regional Metro Authority. This merger allowed the supervisor position to be eliminated along with the Lead Bus Driver position. In 2019, three full time Bus Driver positions have been eliminated through attrition. In 2020, there is one full time Bus Driver and 20,800 hours budgeted for part time drivers.
- Building Inspection – In 2010, three Building Inspectors were cut due to the local economy and lowered construction projects, one Building Inspector was added back in 2015 and one Field Inspector position was added in 2016 due to more local construction projects. Another Field Inspector position was added in 2017.
- Building Maintenance – Building maintenance has three employees; Facilities Maintenance Supervisor, Building Maintenance Technician, and Building Cleaner. The Building Maintenance Division is responsible for maintaining, repairing cleaning, building projects, snow/ice removal, etc.

Public Safety

In 2014, Public Safety was restructured with the addition of a Public Safety Director and an Assistant Fire Chief and Assistant Police Chief and fifteen less employees due to budget constraints – eight firefighters and seven patrol officers. In 2016, four positions were added back, two dispatchers due to increased duties, one patrol officer, and one correction officer. There was the addition of one Patrol Officer and three Firefighter EMT positions in the 2017 budget. These Firefighter EMT positions are in addition to the twelve grant funded Firefighter EMT positions added in 2016 and 2017. In 2018 three veteran Firefighter Paramedics were promoted to Lieutenant and moved from Fire Operations to Fire Training/Prevention to fill the need for additional administrative help. The position of Public Safety Director was eliminated in 2017 and 2018 saw the addition of one Patrol Officer. The Assistant Police Chief position was eliminated in 2017 and four Police Lieutenant Positions were reclassified to become Deputy Police Chiefs in 2018. Both the Public Safety Director and the Assistant Police Chief positions were eliminated through attrition. In 2019, the twelve previously grant funded Firefighter EMT positions remained in the budget without the guarantee of grant revenue reimbursement. With the restructuring of the now eliminated Community Development Division, four Housing Code Specialists and one Animal Control Officer were added to Police Administration. One new Dispatcher and one new Administrative Assistant were also added to the Division of Police in 2019. The 2020 budget sees the addition of two new Patrol Officers and two new Firefighter EMT positions.

PERSONNEL HISTORY

Economic Development

This department had two full time employees as of 2009, an Economic Development Director and an Assistant Economic Development Director. An Administrative Assistant was transferred from Planning in 2014 and an additional Assistant Economic Development Director was added in 2015. The Communications Division was added to the Economic Development Department in 2017, bringing the Communications Intern from the City Manager's Department and adding that position to the General Fund. In June 2017, the Communications Intern position was evaluated and changed to Communications Coordinator. This position was renamed Communications Manager in 2019. Communications will remain a division of Economic Development and is now funded by the General Fund. In 2018, the City Planner and Zoning Administrator were transferred from Community Revitalization to Economic Development. In 2019, the City Planner position is renamed Planning Director and a vacant Assistant Economic Development Director position was replaced with an Economic Development Program Manager. There will be the addition of a new Historic Property Specialist in 2020.

Health Department

Two full time employees were eliminated, one in 2009 and one in 2012. A full time sanitarian was added in 2016 to expand services. In 2017, there was an addition of one Vital Statistics Deputy Registrar position. An existing Part Time Administrative Assistant Position changed to a Full Time position in 2018 along with the shift of a Full Time Vital Statistics Deputy Registrar becoming Part Time. Changes for 2019 include the addition of a new part time Director of Nursing position and the reclassification of the Administrative Assistant to PHAB Coordinator. For 2020, the part time Director of Nursing position has been changed to a full time position and there has been a full time Health Clerk added.

Finance Department

The full time purchasing agent became a part time employee in 2007. In 2016, the Information Systems Division left the Finance Department and became a department now answering to the City Manager along with all other departments. The purchasing agent became a full time position in August 2018. A new Customer Relations Specialist was added to Water Administration in 2020.

Information Systems

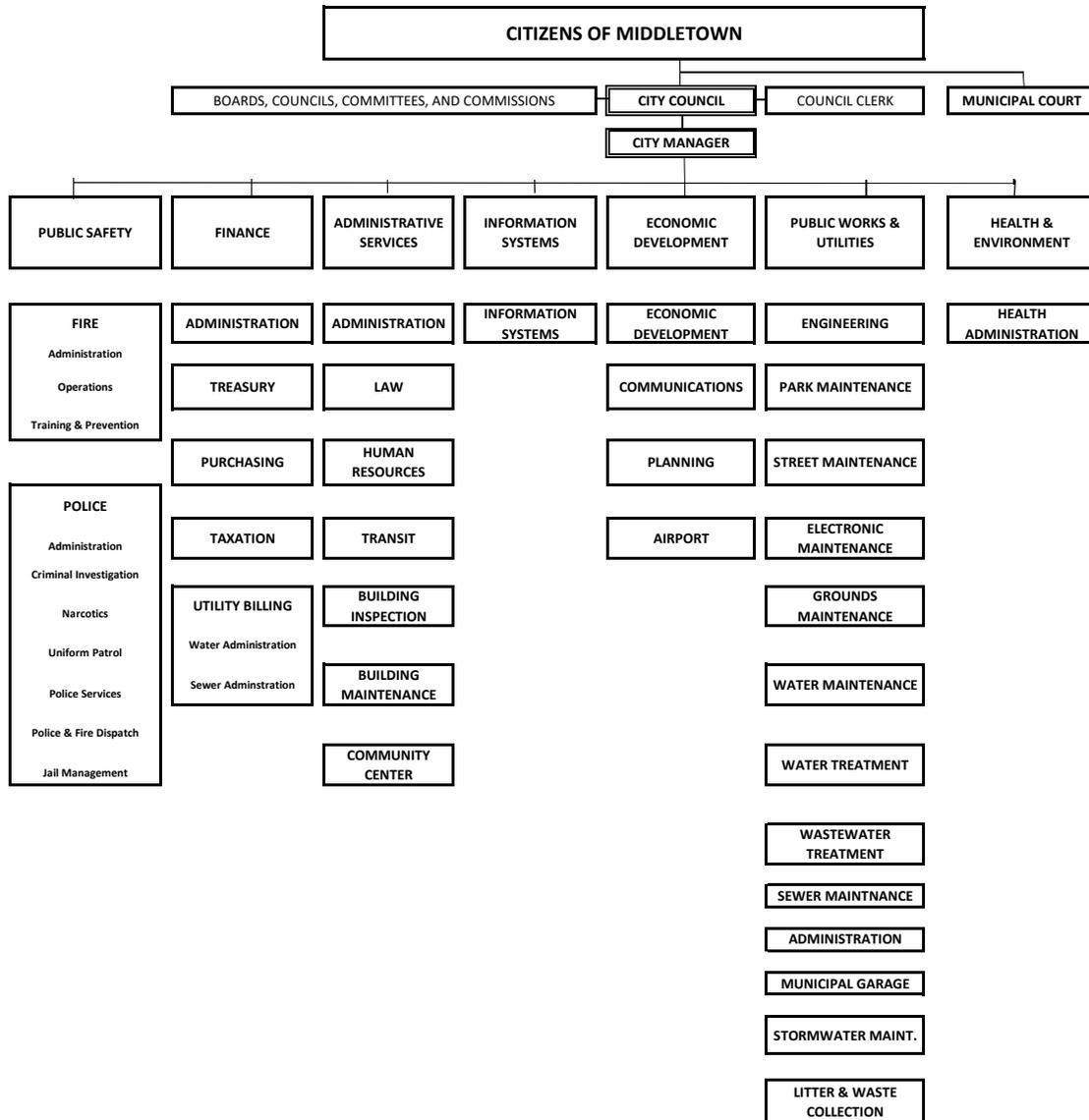
One position from the Information Systems Division was laid off in 2013 to help alleviate financial constraints. The addition of one Computer Programmer/Analyst position was added to Information Systems to assist with new software implementation in tax, future implementation in public safety, and increased web presence communications needs in 2014. In 2015, one new position of Computer Technician was added to assist in the daily operations of the City staff. In 2016, Information Systems Division left the Finance Department, becoming an independent department now answering directly to the City Manager along with all other departments. In 2017, a full time Chief Engineering Technician position was transferred from the Public Works

PERSONNEL HISTORY

Engineering Division to Information Systems. This position was reduced to part time in 2018 and was renamed GIS Administrator. The Systems Administrator position was eliminated through attrition in 2019 being replaced with an additional Computer Technician position.

Public Works Department

Wastewater Treatment Plant Manager position changed from full time to a newly created part time position in 2016. Electronic Maintenance added a part time Senior Electronics position in early 2017. The addition of the “Transform Middletown” crew of seasonal positions that were added in 2016 have remained in the budget since. The Grounds Maintenance Supervisor was added in 2017. The 2019 budget added a Natural Resources Coordinator position to the Public Works and Utilities Admin division. The Grounds, Streets, Parks and Storm Water Maintenance Divisions will retain all seasonal positions in 2020. The Wastewater Treatment Plant was renamed Water Reclamation Facility in 2020 and the part time Wastewater Treatment Plant Manager position was changed to full time and renamed Water Reclamation Manager.

CITY OF MIDDLETOWN 2020 ORGANIZATIONAL CHART


OPERATING FUNDS

Organizational Chart Fund Descriptions

General Fund (Major Fund)

The General Fund is the City's largest fund and accounts for all financial resources except those required by Federal, State, or local regulation to be accounted for in another fund.

City Income Tax Fund (Major Fund)

This fund accounts for income taxes received for distribution to other funds of the City. Included in the City Income Tax Fund is the Taxation Division.

Auto and Gas Tax Fund

This fund accounts for state levied and controlled gasoline tax and county vehicle license fees that are remitted to the City for routine street maintenance and traffic control.

Health Fund

The Health Fund accounts for grant money received from the State for the City's public health subsidy as well as other revenues, and accounts for the activities of the City Health Department.

Municipal Court Fund

This fund accounts for fines and court costs levied by the City's Municipal Court and the operations of the Middletown Municipal Court. The Municipal Court

has jurisdiction in civil and misdemeanor criminal cases as well as preliminary hearings of felony cases.

Water Fund

The Water Fund accounts for all revenues and expenditures of the City's water system. All operating expenditures, capital improvements, and debt service payments connected with the City water system are paid by this fund.

Storm Water Fund

This fund was established in 2006 and accounts for the City's storm sewer system. All operating expenditures and capital improvements costs connected with the storm sewer system are paid by this fund.

Sewer Fund

The Sewer Fund accounts for the City's wastewater treatment system. All operating expenditures, capital improvements, and debt service costs connected with the wastewater treatment system are paid by this fund.

Airport Fund

This fund accounts for the operation of the Middletown Regional Airport/Hook Field. The major source of revenue is hangar lease payments. A twenty-year bond was issued in 2008 to purchase the

buildings at the airport from a privately owned company.

Transit System Fund

The Transit Fund accounts for the operation of the City's public bus line system. Major revenues include federal and state transit operating and capital improvement subsidies.

Solid Waste Disposal Fund

This fund accounts for the City's solid waste disposal programs. Programs include refuse pickup and recycling from a private contractor as well as expenses connected with the maintenance of the former City landfill property.

Municipal Garage Fund

This fund accounts for the operations of the municipal garage, for the purchase, sale and repair of vehicles for all departments within the City. All garage operating costs and citywide vehicle purchases are paid for by this fund. The revenues to this fund are paid by the user department.

OTHER FUND DESCRIPTIONS

Other Funds - by Departments

DEPARTMENT OF PUBLIC SAFETY:

Emergency Medical Services Fund (EMS)

This fund is used for revenues designated for training of the emergency medical personnel in the Fire Division.

Law Enforcement Trust Fund

This fund accounts for revenues resulting from the sale of property seized by the Police Division in the course of its criminal investigations (federal funds from the Department of Justice). Expenditures are solely for law enforcement purposes.

Mandatory Drug Fine Fund

This fund accounts for drug fines received as a result of mandatory drug offense fines arising from arrests. Expenditures are for law enforcement purposes pertaining to drug offenses.

Enforcement/Education Fund

This fund accounts for fines collected by the Municipal Court to be used for traffic education and enforcement.

Police Grant Fund

To account for grant funds awarded to the Police Division by outside sources. The grants anticipated in 2020 will be used for

overtime of patrol officers for visibility traffic enforcement.

MUNICIPAL COURT:

Court Computerization Fund

This fund receives a portion of the court costs assessed to persons appearing in Middletown Municipal Court and accumulates funds for computer equipment and software for the court system.

Court Indigent Driver Interlock and Alcohol Monitoring Fund (IDIAM)

This fund accounts for the revenues (fines) and expenses associated with the Municipal Court's DUI convictions according to Senate Bill 17 to aid in the cost of immobilizing or disabling devices.

Court Special Projects Fund

This fund receives a portion of the court costs assessed by the Municipal Court for equipment and special projects.

Probation Services Fund

This fund was established to account for probation fees levied by the Middletown Municipal Court to support staffing and counseling of domestic abuse offenders.

Indigent Driver Alcohol Treatment

Accounts for fines collected by the Municipal Court to be used for treatment of indigent drivers convicted of driving under the influence.

ECONOMIC DEVELOPMENT:

Civic Development Fund

This fund accounts for the City's transient lodging tax receipts that are to be used for civic development purposes. The majority of revenues from this fund go to the Middletown Convention and Visitors Bureau to promote our City.

Urban Development Action Grant Fund (UDAG)

This fund accounts for Urban Development Action Grant loans that are given to businesses for economic development activities such as façade loans for the downtown area.

Property Development Fund

This fund accounts for all revenues and expenditures connected with the development of city owned property.

Downtown Improvements Fund

This fund accounts for the expenditures connected with the downtown area and the

OTHER FUND DESCRIPTIONS

Other Funds - by Departments

City's economic development efforts.

Economic Development Bond Service

This accounts for revenue and expenditures associated with the economic development projects.

ADMINISTRATIVE SERVICES DEPARTMENT:

Nuisance Abatement Fund

This fund was established in 2011 to account for revenues (fines and assessments) associated with property maintenance violations such as accumulated rubbish, tall weeds and grass, and other property maintenance violations as specified in the Codified Ordinances. The Community Revitalization Department oversees this fund.

Community Development Fund

This grant funds activities including both traditional redevelopment projects and economic development activities through the Office of Community Planning and Development of the U.S. Department of Housing and Urban Development. Specific programs slated for 2014 are emergency housing rehabilitation and code enforcement.

Funding is also designated for local programs such as fair housing and sponsoring of neighborhood volunteer improvement programs.

Community Development Escrow Fund

Established to account for loan repayments from property owners who received grants through the City's Community Development Block Grant. Expenditures are targeted for nuisance and property abatement measures in targeted areas.

Neighborhood Stabilization Program Fund (NSP)

This program was established in 2009 under the American Recovery and Reinvestment Act for the purpose of stabilizing communities that have suffered from foreclosures and abandonment. Our goal is to purchase and redevelop or rehabilitate foreclosed and abandoned homes and residential properties to stabilize area home values.

HOME Program

Established to account for HOME Program revenues from HUD. The program provides funds for first-time home purchases and housing rehabilitation assistance to low and moderate income families.

PUBLIC WORKS AND UTILITIES DEPARTMENT:

Well Field Protection Fund

Accounts for the revenues of the well field protection fee. The expenditures in this fund include management of the well field, water well network (sampling and reporting to Ohio Environmental Protection Agency), and reserve funds for emergency response and risk management to assist businesses in the well field protection zone with the best management practices.

FINANCE DEPARTMENT:

Computer Replacement Fund

This fund accumulates funds from user departments/divisions for future purchase of a new mainframe computer for the City and scheduled replacements of software, personal computers, printers, and copiers.

THESE FUNDS ARE USED TO AID DEPARTMENTS IN THEIR TASKS, GOALS, OR DESIGNATED PROJECT.

DEPARTMENT	GENERAL FUND	INCOME TAX FUND	NON MAJOR FUNDS	PROPRIETARY FUNDS
CITY COUNCIL	X	X		
CITY MANAGER	X	X		
PUBLIC SAFETY	X	X	X	
FINANCE	X	X		X
LAW	X	X		
ECONOMIC DEVELOPMENT	X	X	X	
PUBLIC WORKS & UTILITIES	X	X	X	X
ADMINISTRATIVE SERVICES	X	X	X	X
HEALTH & ENVIRONMENT		X	X	
MUNICIPAL COURT		X	X	

Most departments have multiple divisions requiring different sources of funding.

Example: Water Maintenance and Engineering are divisions of the Department of Public Works & Utilities. Engineering is supported by the General Fund while the Water Maintenance Division is supported by the Water Fund.

The City of Middletown’s finances are reported in funds, while the organizational structure consists of departments that perform the many various duties necessary to maintain day to day operations. The following table shows the relationship of the departments to the funds that support the departments.

Fund	Department/Division	Fund	Department/Division	Fund	Department/Division
* 100 General Fund	101 City Council	240 Court Computerization Fund		515 Storm Water Fund	
	111 City Manager	242 Law Enforcement Trust Fund		461 Storm Water Maintenance	
	131 Finance Admin	243 Mandatory Drug Fine Fund		902 Admin Support	
	132 Treasury	245 Probation Services Fund		915 Transfers Out	
	136 Information Systems	246 Termination Pay Fund		520 Sewer Fund	
	137 Purchasing	247 Indigent Driver Alcohol/Treatment Fund		580 Admin	
	142 Human Resources	248 Enforcement/Education Fund		581 Waste Water Treatment	
	150 Law	249 Civic Development Fund		582 Sewer Maintenance	
	162 Planning	250 Municipal Court Fund		583 Public Works Admin & Utility	
	163 Community Development	251 Police Grant Fund		901 Debt Service	
	164 Economic Development	252 Court IDIAM Fund		902 Admin Support	
	165 Communications	253 Court Special Projects Fund		915 Transfers Out	
	209 Public Safety Admin	260 Nuisance Abatement Fund		525 Airport Fund	
	211 Fire Admin	262 Senior Citizens Levy Fund		525 Airport	
	212 Fire Operations	305 General Obligation Bond Retirement Fund		915 Transfers Out	
	213 Fire Training/Prevention	325 Special Assessment Bond Retirement Fund		530 Transit Fund	
	221 Police Admin	340 East End/Towne Blvd Tax Increment Fund		546 Wellfield Protection Fund	
	223 Narcotics	345 Downtown Tax Increment Fund		555 Solid Waste Fund	
	222 Criminal Investigation	350 Aeronca Tax Increment Fund		901 Debt Service	
	224 Uniform Patrol	355 Airport/Riverfront Tax Increment Fund		902 Admin Support	
	225 Police Services	360 Miller Road N Tax Increment Fund		905 Litter & Waste Collection	
	226 Police/Fire Dispatch	370 Towne Mall/Hospital Tax Increment Fund		990 Solid Waste	
	229 Jail Management	371 Renaissance N Tax Increment Fund		605 Municipal Garage Fund	
	260 Building Inspection	372 Renaissance S Tax Increment Fund		661 Employee Benefits Fund	
	261 Building Maintenance	375 Greentree Industrial Park Tax Increment Fund		725 Police Relief & Pension Fund	
	409 Administration	376 Made Industrial Park Tax Increment Fund		726 Fire Relief & Pension Fund	
	410 Community Revitalization Admin	377 South Yankee Rd Tax Increment Fund		254 HOME Program Fund	
	411 Community Center	378 Towne Mall Tax Increment Fund		258 Neighborhood Stabilization Program Fund	
	413 Recreation	220 Capital Improvement Fund		429 Community Development Act 1974 Fund	
	512 Engineering	415 Storm Water Capital Reserve Fund		736 Community Development Act Escrow Fund	
	542 Parks Maintenance	481 Downtown Improvements Fund			
	590 Street Lighting	485 Economic Development Bond Fund			
	911 Non-Departmental	492 Airport Improvement Fund			
915 Transfers Out	494 Water Capital Reserve Fund				
200 Public Safety Levy Fund	495 Sewer Capital Reserve Fund				
210 Auto & Gas Tax Fund	498 Computer Replacement Fund				
524 Electronics Maintenance	499 Property Development Fund				
541 Streets Maintenance	881 2018 Sidewalk, Curb & Gutter Program Fund				
543 Grounds Maintenance	890 2019 Sidewalk, Curb & Gutter Program Fund				
215 Conservancy Fund	891 2020 Sidewalk, Curb & Gutter Program Fund				
228 Health Fund	510 Water Fund				
450 Admin	560 Admin				
229 EMS Fund	561 Water Treatment				
* 230 City Income Tax Fund	562 Water Maintenance				
133 Taxation	901 Debt Service				
915 Transfers Out	902 Admin Support				
238 UDAG Fund	915 Transfers Out				

* Denotes Major Fund
General Fund
Special Revenue Fund
Debt Service Fund
Capital Improvement Fund
Special Assessment Fund
Enterprise Fund
Internal Service Fund
Trust Fund
Federal Grant Fund

Table 2.16 Fund Support for Departments/Divisions

SECTION 3
GENERAL FUND

GENERAL FUND REVENUES

DEFINITION OF GENERAL FUND

The General Fund accounts for all financial resources except those required by Federal, State, or local regulation accounted for in another fund. Accordingly, it is the largest fund used.

shows the proportion of each major revenue source to the total General Fund revenues. The General Fund Revenue Sources (Table 3.1) lists the major revenue sources, as well as transfers from other funds.

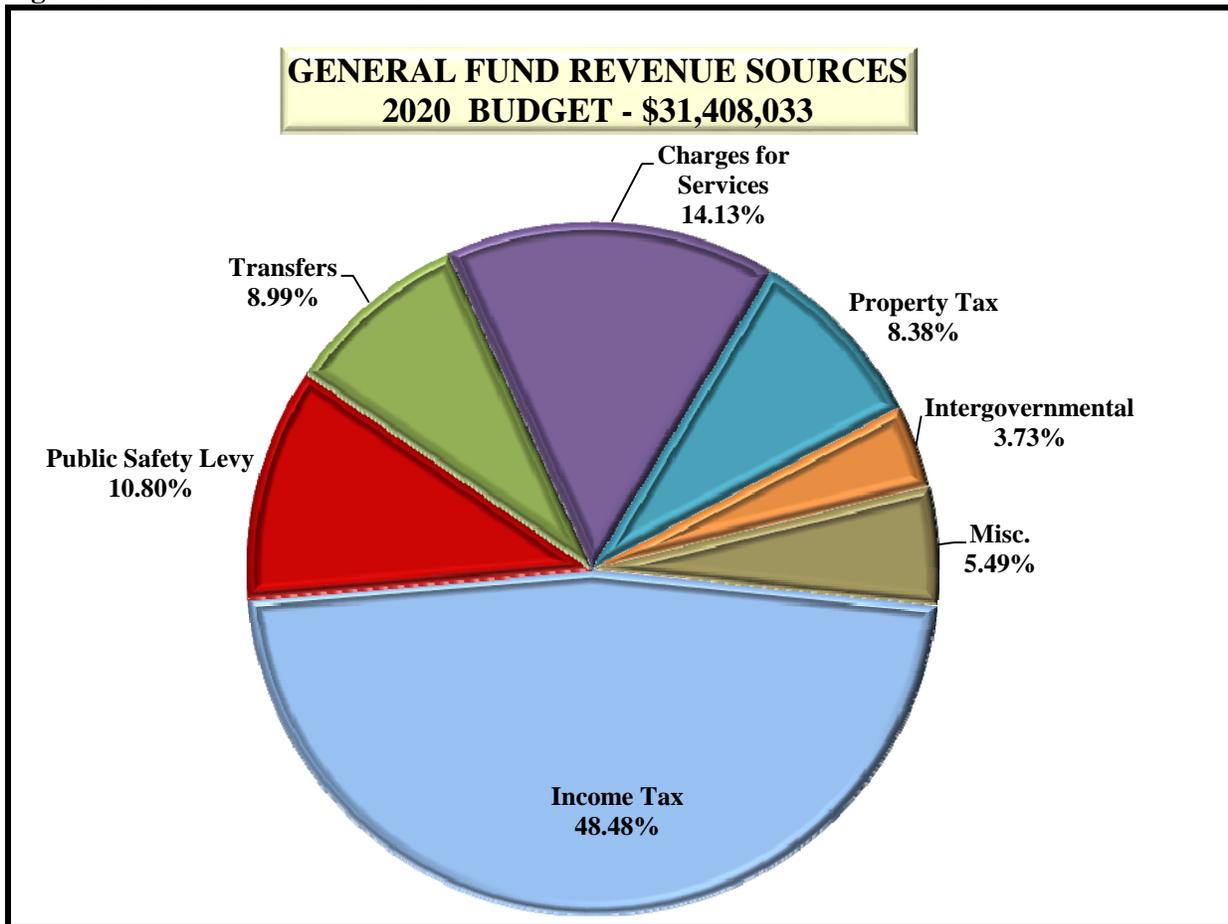
REVENUES

General Fund revenue is made up of income tax, real estate property taxes, intergovernmental revenues (revenue from other governmental agencies), charges for services, licenses and permits, rentals and leases, miscellaneous revenue, interest revenue, and transfers-in from other funds. The pie chart below (Figure 3.1)

Revenue Assumptions

Fiscal year 2020 revenue estimates are based on known revenue sources such as property taxes and leases, current economic conditions and policies as well as historical trend. Historical trend is based on the period of the past three years. Revenue is monitored on a monthly basis throughout the year.

Figure 3.1 General Fund Revenue Sources



GENERAL FUND SOURCES OF REVENUE							
Revenue Source	2016	2017	2018	2019	2020	Increase or Decrease	
	Actual	Actual	Actual	Budget	Budget	\$	%
Income Tax Transfer	\$12,430,437	\$15,002,000	\$15,233,213	\$15,390,000	\$15,226,376	(163,624)	-1.1%
Public Safety Levy Transfer	3,265,000	3,396,694	3,565,000	3,301,000	3,393,000	92,000	2.8%
Property Tax	2,496,401	2,450,335	2,594,843	2,631,020	2,631,020	0	0.0%
Intergovernmental	1,239,484	1,849,784	2,257,346	1,570,202	1,170,130	(400,072)	-25.5%
Charges for Services	4,456,673	4,453,777	4,680,524	4,661,573	4,436,676	(224,897)	-4.8%
Miscellaneous	1,657,085	1,715,251	2,404,602	1,564,712	1,600,359	35,647	2.3%
Interest	<u>70,003</u>	<u>72,145</u>	<u>114,958</u>	<u>92,627</u>	<u>125,094</u>	<u>32,467</u>	<u>35.1%</u>
Subtotal	\$25,615,083	\$28,939,986	\$30,850,486	\$29,211,134	\$28,582,655	(628,479)	-2.2%
Transfers-In	<u>\$2,763,407</u>	<u>\$2,485,612</u>	<u>\$2,937,112</u>	<u>\$2,609,336</u>	<u>\$2,825,378</u>	<u>216,042</u>	<u>8.3%</u>
Total	<u>\$28,378,490</u>	<u>\$31,425,598</u>	<u>\$33,787,598</u>	<u>\$31,820,470</u>	<u>\$31,408,033</u>	<u>(412,437)</u>	<u>-1.3%</u>

Table 3.1 General Fund Revenue Comparison by Category

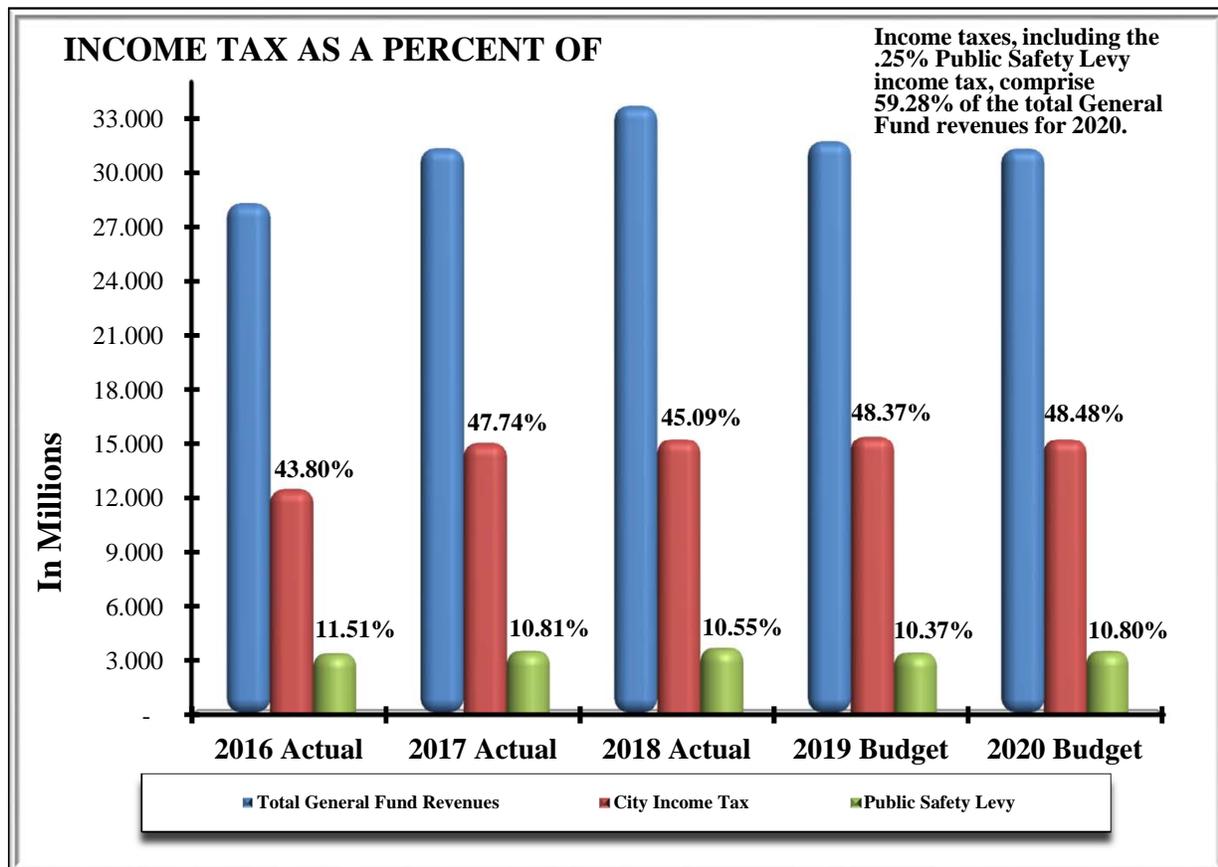


Figure 3.2 Income tax as a percent of General Fund Revenues

GENERAL FUND REVENUES

City Income Tax

City income tax revenues account for 48.48% of the projected 2020 General Fund revenues (Figure 3.1); 59.28% collectively with the Public Safety Levy income tax.

Public Safety Levy

In 2007, the citizens passed a Public Safety Levy of an additional ¼% income tax for the period of five years. A special election in 2012 renewed this levy permanently. This additional income tax is accounted for in the Public Safety Levy Fund. These funds are transferred to the General Fund to support public safety.

Charges for Services

Charges for services represent 14.13% of the total General Fund revenues for 2020. Charges for services include building inspection fees, plan review fees, zoning compliance certificate fees, emergency medical service fees, burglar alarm fees, jail commissary services, and administrative services.

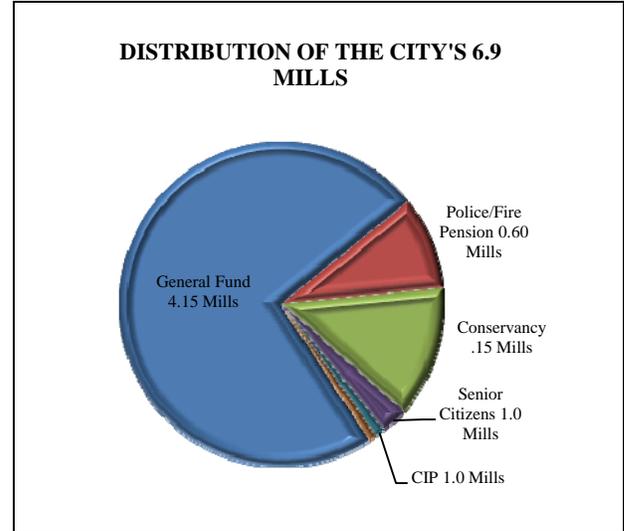


Figure 3.4 Property Tax Distribution of the City's Share

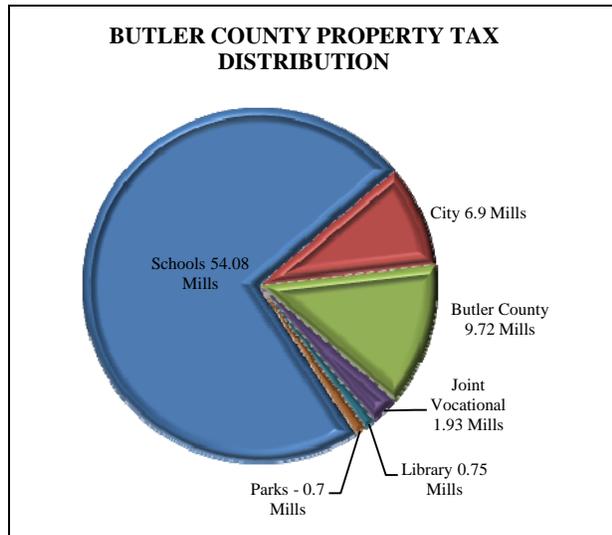


Figure 3.3 Butler County Property Tax Distribution

Property Tax

The majority of all property taxes go to the General Fund and accounts for 8.38% of this fund's revenue.

Intergovernmental

Intergovernmental revenue include liquor and cigarette taxes, state and federal grants, as well as local government fund money remitted by the State of Ohio. This revenue type can vary from year to year due to changes in grants and State policies. Intergovernmental revenues represent 3.73% of the total General Fund revenue.

Miscellaneous

Miscellaneous revenues account for 5.49% of total General Fund revenues. Among these revenues are reimbursements, sale of surplus items, telephone franchise fees, cable television franchise fees.

Interest

Interest is expected to represent less than 0.49% of General Fund revenues in 2020.

Transfers-In

Transfers-in from the Police and Fire Pension Funds go to the General Fund, which pays the monthly pension requirements to the State of Ohio.

GENERAL FUND EXPENDITURES



General Fund Appropriations

Most of the essential government services and functions are accounted for in the General Fund, including Finance, Law, Engineering, Planning, Community Revitalization, Fire, Police, Public Works & Utilities, Economic Development, Non-Departmental, as well as City Council and Clerk, and administration of the City Manager's office.

EXPENDITURES

Expenditures are separated by department and/or division and then by category. A summary for each is listed with the actual 2018 expenditure as



well as dollar and percentage comparisons between 2019 and 2020 budgets.

A summary by department/division is given on the following page. The graph on the following page illustrates the percentage of the General Fund that each department expends. Public safety (Police, Fire, and Public Safety Administration) has the largest amount of expenditures at 68.88% of the General Fund budget.

Expenditures for each department and/or division are separated into categories: personal services, contractual services, commodities, and capital outlay. The largest expense in the General Fund is personnel costs. This is especially true for the public safety divisions (see Figure 3.7 and Figure 3.8)

General Fund Summary

General Fund expenditures total \$34,611,629 for 2020, a 6.0% increase from the 2019 budget.

For department/division summaries and line item detail, please refer to the pages in the General Fund Section.



GENERAL FUND EXPENDITURES DEPARTMENT SUMMARY					
Department/Division	2018 Actual	2019 Budget	2020 Budget	Increase/Decrease	
				\$	%
City Council	\$146,588	\$157,732	\$165,610	\$7,878	5.0%
City Manager	342,258	476,163	428,886	(47,277)	-9.9%
Finance Department	489,640	579,796	634,831	55,035	9.5%
Information Systems	643,425	717,267	727,072	9,805	1.4%
Administrative Services	1,808,854	2,396,667	2,543,707	147,040	6.1%
Economic Development	1,020,837	1,266,386	1,544,976	278,590	22.0%
Division of Fire	9,971,474	9,870,531	10,356,244	485,713	4.9%
Division of Police	11,557,056	12,566,275	13,483,071	916,796	7.3%
Community Revitalization	569,441	41,800	0	(41,800)	-100.0%
Public Works & Utilities	1,852,548	2,030,865	2,100,801	69,936	3.4%
Non-Departmental	1,766,680	2,005,959	1,690,463	(315,496)	-15.7%
Subtotal	30,168,799	32,109,441	33,675,661	\$1,566,220	4.9%
Transfers	728,254	528,593	935,968	407,375	77.1%
Total	\$30,897,053	\$32,638,034	\$34,611,629	\$1,973,595	6.0%

Table 3.2 Department expenditures 2018-2020

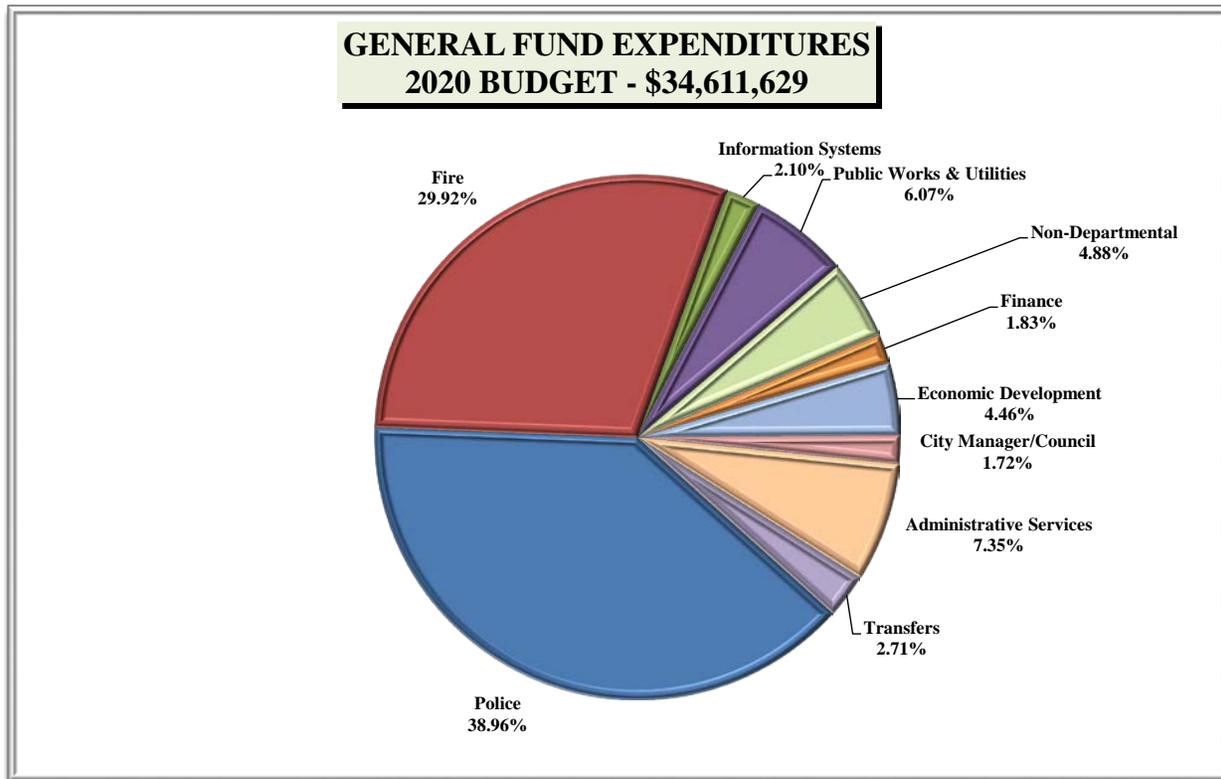


Figure 3.5 General Fund expenditures by department for 2020

GENERAL FUND EXPENDITURES CATEGORY SUMMARY							
Category	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget	Increase/Decrease	
						\$	%
Personal Services	\$21,549,347	\$22,463,972	\$23,130,515	\$24,678,398	\$26,258,053	\$1,579,655	6.4%
Contractual Services	4,474,633	4,983,257	5,003,901	5,518,824	5,614,438	95,614	1.7%
Commodities	595,114	550,395	911,614	577,249	574,439	(2,810)	-0.5%
Capital Outlay	730,374	808,898	1,122,770	1,334,970	1,228,731	(106,239)	-8.0%
Subtotal	27,349,469	28,806,521	30,168,799	32,109,441	33,675,661	1,566,220	4.9%
Transfers-Out	758,118	886,668	571,218	528,593	984,968	456,375	86.3%
Loans	(77,475)	480,289	157,036	0	(49,000)	(49,000)	
Total	\$28,030,112	\$30,173,478	\$30,897,053	\$32,638,034	\$34,611,629	1,973,595	6.0%

Table 3.3 General Fund expenditure by category

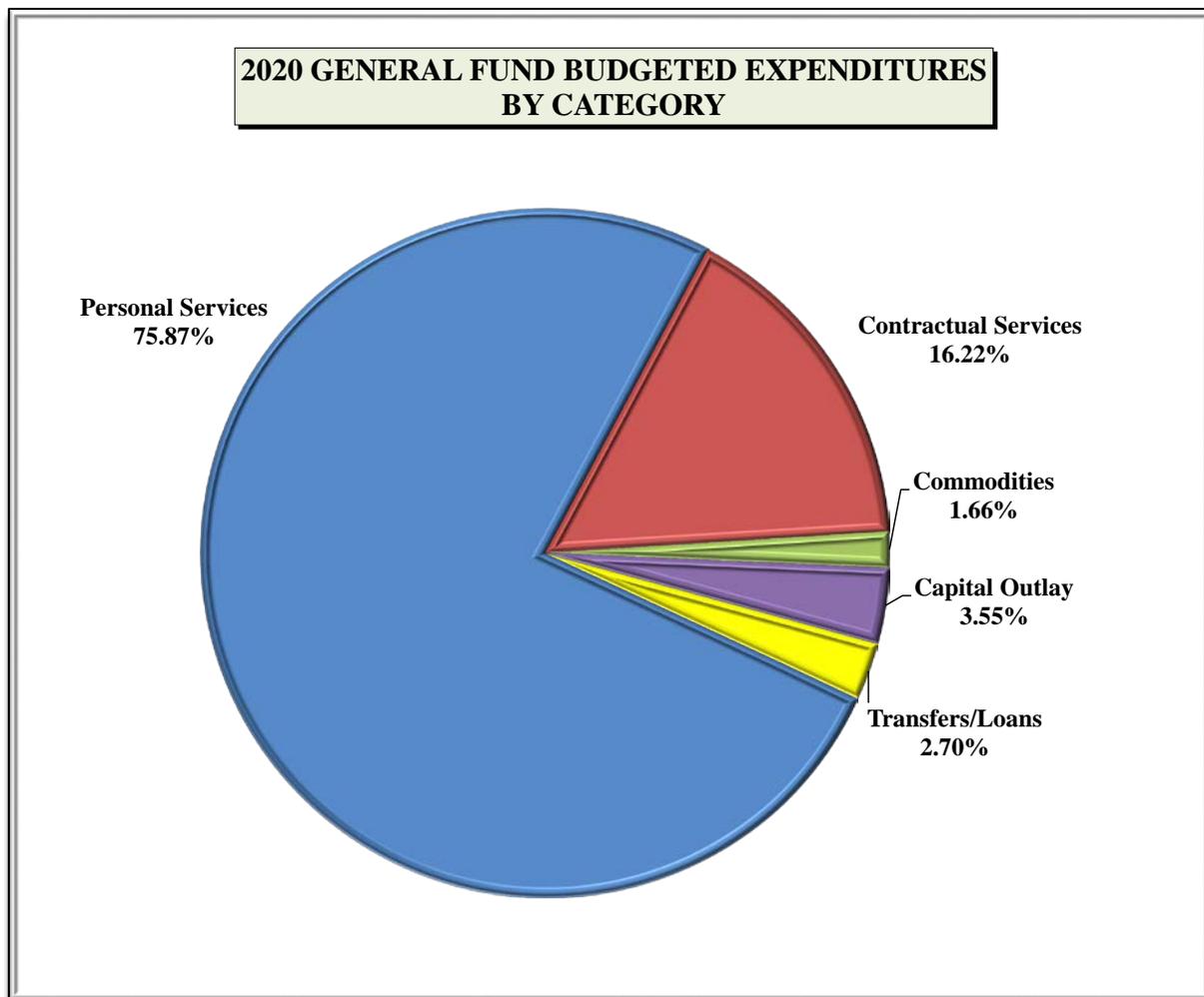


Figure 3.6 General Fund budget by category

GENERAL FUND EXPENDITURES BY CATEGORY

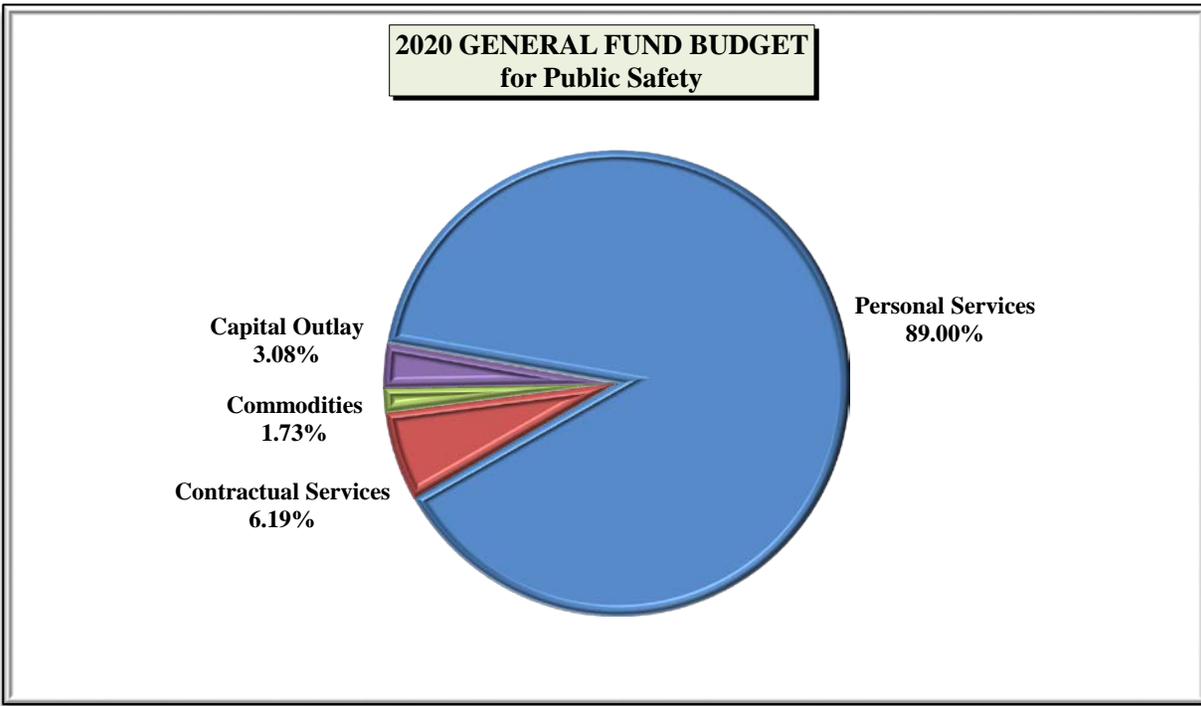


Figure 3.7 General Fund Budget - Public Safety Expenditures

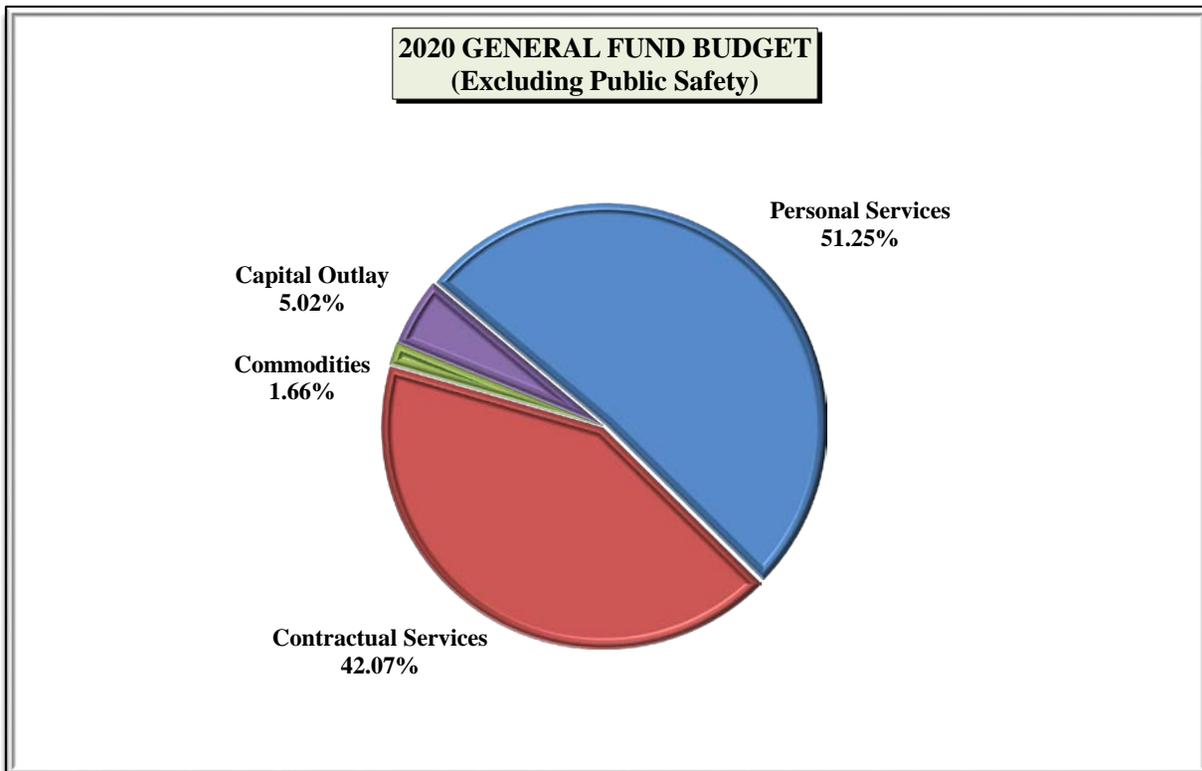


Figure 3.8 General Fund Budget - Excluding Public Safety

GENERAL FUND - BUDGETED EXPENDITURES

Department/Division	Personal Services	Contractual Services	Commodities	Capital Outlay	Totals
City Council	\$132,317	\$29,053	\$3,040	\$1,200	\$165,610
City Manager	\$316,707	\$109,879	\$2,300	\$0	\$428,886
Finance Administration	\$255,212	\$41,440	\$1,560	\$0	\$298,212
Treasury	\$230,485	\$7,625	\$2,500	\$0	\$240,610
Purchasing	\$92,434	\$2,550	\$750	\$275	\$96,009
Finance Department	\$578,131	\$51,615	\$4,810	\$275	\$634,831
Information Systems	\$632,472	\$33,100	\$9,000	\$52,500	\$727,072
Human Resources	\$264,295	\$157,200	\$9,000	\$0	\$430,495
Law	\$345,217	\$262,800	\$2,000	\$0	\$610,017
Building Inspection & Services	\$513,937	\$63,100	\$1,000	\$3,000	\$581,037
Building Maintenance	\$262,812	\$199,750	\$40,850	\$3,500	\$506,912
Administration	\$196,086	\$23,160	\$1,000	\$75,000	\$295,246
Community Center	\$0	\$120,000	\$0	\$0	\$120,000
Administrative Services	\$1,582,347	\$826,010	\$53,850	\$81,500	\$2,543,707
Economic Development Administration	\$459,511	\$372,300	\$10,750	\$60,000	\$902,561
Communications	\$92,930	\$151,600	\$2,000	\$7,000	\$253,530
Planning	\$243,734	\$127,651	\$11,500	\$6,000	\$388,885
Economic Development Department	\$796,175	\$651,551	\$24,250	\$73,000	\$1,544,976
Fire Administration	\$430,388	\$7,550	\$3,682	\$0	\$441,620
Fire Operations	\$8,169,692	\$519,695	\$255,559	\$296,369	\$9,241,315
Fire Training/Prevention	\$665,353	\$5,792	\$2,164	\$0	\$673,309
Police Administration	\$920,995	\$82,000	\$15,500	\$0	\$1,018,495
Criminal Investigation	\$1,744,090	\$20,000	\$10,000	\$0	\$1,774,090
Narcotics	\$784,245	\$10,000	\$10,000	\$0	\$804,245
Uniform Patrol	\$5,819,130	\$461,315	\$89,000	\$438,252	\$6,807,697
Police Services	\$342,862	\$8,200	\$0	\$500	\$351,562
Police & Fire Dispatch	\$1,334,891	\$75,000	\$4,500	\$0	\$1,414,391
Jail Management	\$1,004,692	\$287,100	\$20,800	\$0	\$1,312,592
Public Safety	\$21,216,337	\$1,476,652	\$411,205	\$735,121	\$23,839,315
Community Revitalization Admin	\$0	\$0	\$0	\$0	\$0
Community Development	\$0	\$0	\$0	\$0	\$0
Community Revitalization	\$0	\$0	\$0	\$0	\$0
Engineering	\$403,986	\$54,600	\$3,800	\$22,101	\$484,487
Street Lighting	\$0	\$697,221	\$20,000	\$0	\$717,221
Parks Maintenance	\$565,408	\$279,671	\$28,659	\$25,355	\$899,093
Public Works & Utilities	\$969,394	\$1,031,492	\$52,459	\$47,456	\$2,100,801
Non-Departmental	\$34,173	\$1,405,086	\$13,525	\$237,679	\$1,690,463
Subtotal Expenditures	\$26,258,053	\$5,614,438	\$574,439	\$1,228,731	\$33,675,661
Transfers-Out/Loans	\$0	\$0	\$0	\$0	\$935,968
Total Expenditures	\$26,258,053	\$5,614,438	\$574,439	\$1,228,731	\$34,611,629

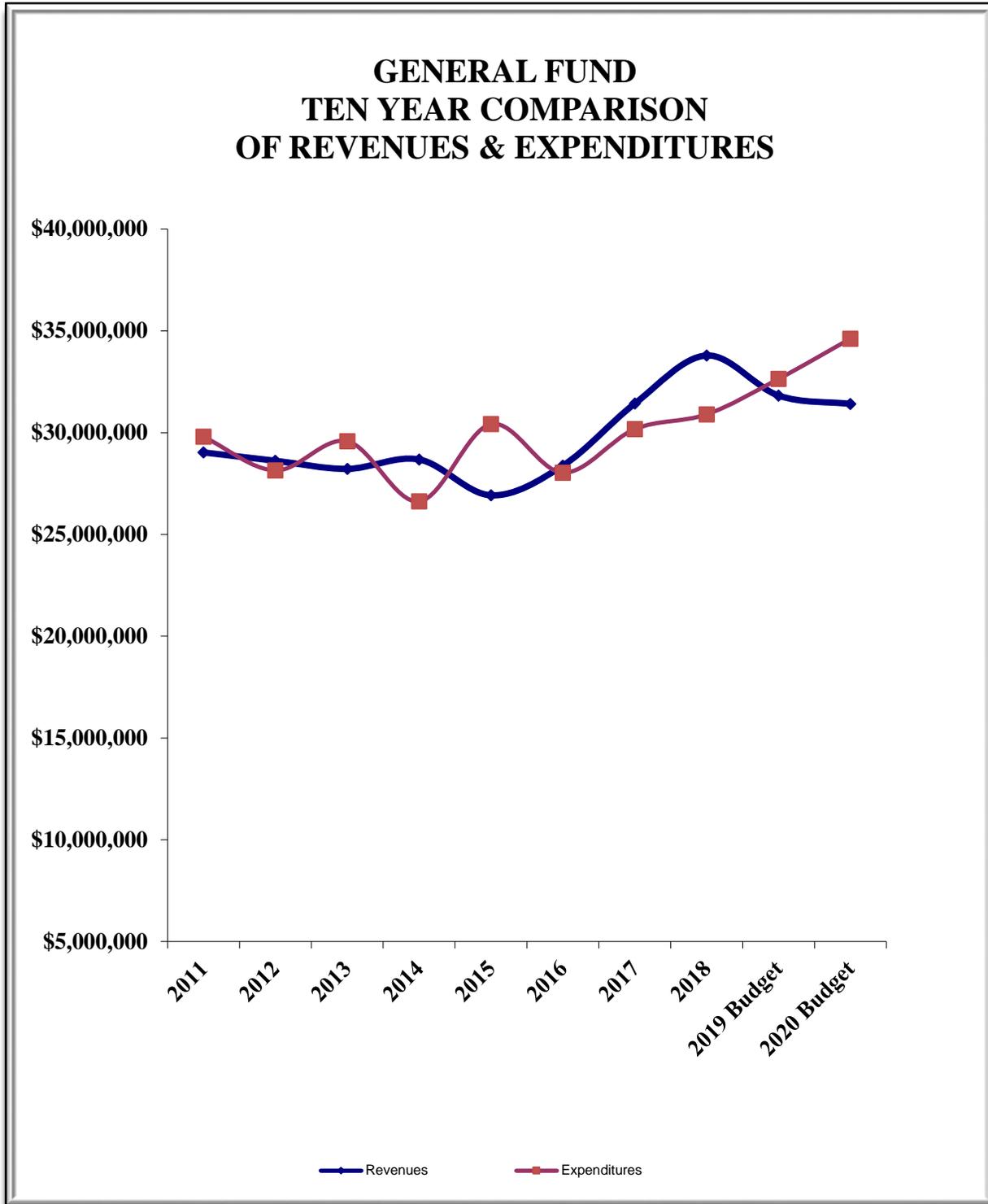


Figure 3.9 Ten year comparison of General Fund revenues and expenditures

FUND SUMMARY FOR FUND 100 GENERAL FUND			
	2018 ACTUAL	2019 BUDGET	2020 BUDGET
BEGINNING BALANCE: JANUARY 1	\$5,748,060	\$8,638,604	\$7,821,040
REVENUES:			
Property Taxes	\$2,594,843	\$2,631,020	\$2,631,020
Licenses & Permits	455,002	434,300	438,643
Intergovernmental Revenue	2,257,346	1,570,202	1,170,130
Charges for Services	4,680,524	4,661,573	4,436,676
Fines & Forfeitures	8,138	9,896	29,995
Interest Income	114,958	92,627	125,094
Contributions & Donations	26,422	0	0
Rentals & Leases	98,412	70,700	71,407
Miscellaneous Revenue	1,045,864	728,362	735,646
Reimbursements	770,764	321,454	324,668
Transfers	21,735,325	21,300,336	21,444,754
TOTAL REVENUES	\$33,787,598	\$31,820,470	\$31,408,033
TOTAL RESOURCES	\$39,535,658	\$40,459,074	\$39,229,073
EXPENDITURES:			
Personal Services	\$23,130,515	\$24,678,398	\$26,258,053
Contractual Services	5,003,901	5,518,824	5,614,438
Commodities	911,614	577,249	574,439
Capital Outlay	1,122,770	1,334,970	1,228,731
Transfers	571,218	528,593	984,968
Loans	157,036	0	(49,000)
TOTAL EXPENDITURES	\$30,897,053	\$32,638,034	\$34,611,629
ENDING BALANCE DECEMBER 31	\$8,638,604	\$7,821,040	\$4,617,444

CITY COUNCIL OFFICE

Summary

The Clerk of Council records, prepares, disseminates and preserves the official activities of the City Council. This involves provision of information to elected officials, City staff, and the general public, including the maintenance and coordination of City records.

The Clerk of the City Council attends all City Council meetings and staff meetings. It is the Clerk's responsibility to meet legal requirements for proper notification, posting, recording, and authentication of official records of the City.

The Clerk prepares the annual budget for Council and monitors budget activity monthly. The Clerk's Office is the custodian of all official city records and the Clerk has been named the Records Coordinator for the City of Middletown. The Clerk manages the Records Program and coordinates Records Commission meetings which are required at least twice a year. The Clerk maintains rosters and records of boards and committees of the City. Numerous Proclamations, Certificates, Awards and Recognitions are requested from the Clerk's Office. The Clerk provides any and all secretarial services for the Mayor and Council upon request. Annually, the City Code is updated to include all legislation that has been passed. The Clerk compiles all the information needed by the codifier and after the changes are reviewed, legislation is introduced to Council to accept the changes. The updates are then distributed. This distribution list is also updated and maintained by the Clerk.



Goals and Objectives

- Goal 1: Provide the needed administrative and clerical support to City Council.
Measure: Ongoing process.
- Goal 2: Continue to provide an acceptable, timely and efficient level of customer service to the public, staff and Council members.
Measure: Ongoing process.
- Goal 3: Continue to provide Codified Ordinances via computer and net access and work to update those ordinances in a timely manner.
Measure: Ongoing process.
- Goal 4: Continue to make public records available.
Measure: Ongoing process.
- Goal 5: Schedule an appropriate out-going event for City Council members and a swearing in event for newly elected.
Measure: Once every two year election.
- Goal 6: Continue restoration of historical record books.
Measure: As budget allows.

**DEPARTMENT SUMMARY OF EXPENDITURES
CITY COUNCIL**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
EXPENDITURES BY DIVISION:			
City Council	\$146,588	\$157,732	\$165,610
TOTAL DIVISION EXPENDITURES	\$146,588	\$157,732	\$165,610
EXPENDITURES BY CATEGORY:			
Personal Services	\$115,526	\$123,682	\$132,317
Contractual Services	29,227	25,250	29,053
Commodities	1,170	4,000	3,040
Capital Outlay	664	4,800	1,200
TOTAL EXPENDITURES	\$146,588	\$157,732	\$165,610

**GENERAL FUND
CITY COUNCIL**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
PERSONNEL:			
MAYOR (NG)	1	1	1
CITY COUNCIL (NG)	4	4	4
CLERK OF THE CITY COUNCIL (177)	1	1	1
PERSONAL SERVICES:			
100.101.51110 SALARIES & WAGES	\$98,333	\$103,126	\$110,151
100.101.51211 PERS	12,961	14,438	15,421
100.101.51220 WORKERS COMPENSATION	2,338	4,125	4,406
100.101.51270 MEDICARE-CITY SHARE	1,426	1,495	1,597
100.101.51275 LIFE INSURANCE	159	173	406
100.101.51295 SOCIAL SECURITY - CITY SHARE	310	325	336
Total - PERSONAL SERVICES	<u>115,526</u>	<u>123,682</u>	<u>132,317</u>
CONTRACTUAL SERVICES:			
100.101.52110 TRAVEL AND TRAINING	4,786	2,000	3,000
100.101.52111 MANDATORY TRAINING	800	3,000	3,000
100.101.52120 EMPLOYEE MILEAGE REIMBURSEMENT	321	250	275
100.101.52490 OUTSIDE PRINTING	582	500	505
100.101.52510 MAINTENANCE OF EQUIPMENT	0	1,000	1,010
100.101.52710 LEGAL ADVERTISING	11,728	10,000	11,428
100.101.52920 MEMBERSHIPS-BOOKS-PERIODICALS	750	1,000	1,200
100.101.52980 OTHER MISC CONTRACTUAL SERVICE	10,260	7,500	8,635
Total - CONTRACTUAL SERVICES	<u>29,227</u>	<u>25,250</u>	<u>29,053</u>
COMMODITIES:			
100.101.53100 OFFICE SUPPLIES	502	2,000	1,020
100.101.53210 FOOD	104	1,000	1,010
100.101.53296 OTHER SUPPLIES	564	1,000	1,010
Total - COMMODITIES	<u>1,170</u>	<u>4,000</u>	<u>3,040</u>
CAPITAL OUTLAY:			
100.101.54320 OFFICE MACHINERY & EQUIPMENT	664	4,800	1,200
Total - CAPITAL OUTLAY	<u>664</u>	<u>4,800</u>	<u>1,200</u>
Grand Total	\$146,588	\$157,732	\$165,610

CITY MANAGER'S OFFICE

Summary

The City Manager's office serves as the communication link between City Council and City staff. This office provides direction to senior staff of all departments except the Municipal Court and Health Department. The City Manager is responsible for the appointment of City staff, the administration of the City's annual budget, performance management, public relations, policy development, legislative support, and long term strategic and financial planning. The City Manager will facilitate the goals and objectives of the City Council.



Goals and Objectives

- Continue to expand communications to the public & region
 - Continue with the City Manager Blog
 - Expand Social Media activities
 - Assist Economic Development with Communications/ Public Relations
- Continue attending civic and public meetings held by departments to interact with the community
- Continue to Develop Quality of Life events during 2020
- Look at regional and state organizations and events to expand City exposure throughout Ohio

CITY MANAGER'S OFFICE

City Manager, (continued)

- Continue the work on the City Master Plan
- Continue restructuring of Fire Stations and staffing to assure a safer community
- Continue to work with Public Safety, Information Systems and Law to create the Address Management System to create a better chronic nuisance program which will enable all departments to work smarter and in a cohesive manner
- Continued response to the Opioid Epidemic
- Continue to prioritize and funding of recreation activities to promote a healthy community and to encourage community engagement and youth development
- Priority and funding of initiatives to address health, nutrition, financial literacy and nutrition
- Support the goals and objectives of the new Housing Policy to strengthen Middletown's housing stock
- Continue assistance to school district on kindergarten readiness, graduation rates, etc.

**DEPARTMENT SUMMARY OF EXPENDITURES
CITY MANAGER**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
EXPENDITURES BY DIVISION:			
City Manager's Office	\$342,258	\$476,163	\$428,886
	<hr/>	<hr/>	<hr/>
TOTAL DIVISION EXPENDITURES	\$342,258	\$476,163	\$428,886
EXPENDITURES BY CATEGORY:			
Personal Services	\$273,570	\$331,557	\$316,707
Contractual Services	68,347	142,687	109,879
Commodities	341	1,919	2,300
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	\$342,258	\$476,163	\$428,886

**GENERAL FUND
CITY MANAGER'S OFFICE**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
PERSONNEL:			
CITY MANAGER (NG)	1	1	1
ADMINISTRATIVE ASSISTANT (184)	1	0	0
EXECUTIVE ASSISTANT (249)	0	1	1
PERSONAL SERVICES:			
100.111.51110 SALARIES & WAGES	\$199,699	\$222,600	\$228,495
100.111.51211 PERS	36,834	45,117	49,675
100.111.51215 OHIO DEFERRED COMPENSATION	3,142	3,283	3,537
100.111.51220 WORKERS COMPENSATION	5,068	8,904	9,140
100.111.51230 GROUP HEALTH INSURANCE	20,050	42,505	16,538
100.111.51260 VEHICLE ALLOWANCE	5,400	5,400	5,400
100.111.51270 MEDICARE-CITY SHARE	2,943	3,228	3,313
100.111.51275 LIFE INSURANCE	434	520	608
Total - PERSONAL SERVICES	<u>273,570</u>	<u>331,557</u>	<u>316,707</u>
CONTRACTUAL SERVICES:			
100.111.52110 TRAVEL AND TRAINING	276	0	5,000
100.111.52111 MANDATORY TRAVEL AND TRAINING	6,571	6,848	8,000
100.111.52120 EMPLOYEE MILEAGE REIMB	115	354	300
100.111.52222 TELEPHONE LINE CHARGES	1,747	1,879	1,879
100.111.52480 OTHER PROFESSIONAL SERVICES	27,814	65,000	60,000
100.111.52482 SUMMIT PROGRAM EXPENSES	28,623	64,293	30,000
100.111.52490 OUTSIDE PRINTING	0	253	300
100.111.52510 MAINTENANCE OF EQUIPMENT	860	828	1,000
100.111.52920 MEMBERSHIPS-BOOKS-PERIODICALS	2,341	3,232	3,400
Total - CONTRACTUAL SERVICES	<u>68,347</u>	<u>142,687</u>	<u>109,879</u>
COMMODITIES:			
100.111.53100 OFFICE SUPPLIES	83	1,010	1,200
100.111.53210 FOOD	258	404	600
100.111.53510 SUPPLIES TO MAINTAIN EQUIPMENT	0	505	500
Total - COMMODITIES	<u>341</u>	<u>1,919</u>	<u>2,300</u>
 Grand Total	 \$342,258	 \$476,163	 \$428,886

FINANCE DEPARTMENT

Summary

The Finance Department provides fiscal management and facilitates the operations of all City departments by providing budgetary and financial information. The department's five divisions provide a variety of services to internal and external customers.

The Finance Administration Division prepares the annual budget, the Comprehensive Annual Financial Report and the Popular Annual Financial Report of the City of Middletown. This division is also responsible for debt management and oversees all other Finance divisions.

The Treasury Division provides internal accounting and treasury services to the City. Among its functions are: accounting, payroll, accounts payable, investments, and cash management.

The Purchasing Division furnishes centralized purchasing management for all departments. Bid preparation, vendor selection, and vendor relations are the responsibility of this division. This division also oversees the disposal of city property and the purchasing card program.

The City Income Tax Division collects the City's local income tax. The Division is responsible for the management of the mandatory income tax filing program approved by the City Commission in 1994.

The Water and Sewer Administration Division prepares and collects the City's monthly utility bills which includes water, sewer, storm water, well field protection, and refuse collection fees.



Goals and Objectives

- Goal 1: Continue to receive "Certificate of Achievement for Excellence in Financial Reporting Award", "Outstanding Achievement in Popular Annual Financial Reporting Award" and "Distinguished Budget Presentation Award" from Government Finance Officers Association (GFOA).
- Goal 2: Continue work to implement an online tax filing option for residents.
- Goal 3: Implement a new "payment portal" for utility customers.
- Goal 4: Research auto-pay options for vendor payments.

**DEPARTMENT SUMMARY OF EXPENDITURES
DEPARTMENT OF FINANCE**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
EXPENDITURES BY DIVISION:			
Finance Administration	\$244,314	\$272,987	\$298,212
Treasury	196,002	222,643	240,610
Purchasing	49,324	84,166	96,009
	<hr/>	<hr/>	<hr/>
TOTAL DIVISION EXPENDITURES	\$489,640	\$579,796	\$634,831
EXPENDITURES BY CATEGORY:			
Personal Services	\$448,177	\$526,881	\$578,131
Contractual Services	37,412	48,730	51,615
Commodities	4,051	3,910	4,810
Capital Outlay	0	275	275
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	\$489,640	\$579,796	\$634,831

**GENERAL FUND
FINANCE ADMINISTRATION**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
PERSONNEL:			
FINANCE DIRECTOR (169)	1	1	1
BUDGET ANALYST (181)	1	1	1
PERSONAL SERVICES:			
100.131.51110 SALARIES & WAGES	\$149,131	\$159,503	\$177,752
100.131.51120 OVERTIME WAGES	276	2,000	2,000
100.131.51211 PERS	20,734	22,610	25,165
100.131.51220 WORKERS COMPENSATION	3,596	6,460	7,190
100.131.51230 GROUP HEALTH INSURANCE	35,502	37,632	39,890
100.131.51270 MEDICARE-CITY SHARE	2,096	2,342	2,607
100.131.51275 LIFE INSURANCE	477	520	608
Total - PERSONAL SERVICES	211,812	231,067	255,212
CONTRACTUAL SERVICES:			
100.131.52111 MANDATORY TRAINING	1,516	3,000	3,050
100.131.52120 EMPLOYEE MILEAGE REIMBURSEMENT	626	600	600
100.131.52222 TELEPHONE LINE CHARGES	660	660	660
100.131.52480 OTHER PROFESSIONAL SERVICE	26,135	34,500	35,530
100.131.52920 MEMBERSHIPS-BOOKS-PERIODICALS	1,855	1,600	1,600
Total - CONTRACTUAL SERVICES	30,792	40,360	41,440
COMMODITIES:			
100.131.53100 OFFICE SUPPLIES	710	560	560
100.131.53510 SUPPLIES TO MAINTAIN EQUIP	1,000	1,000	1,000
Total - COMMODITIES	1,710	1,560	1,560
Grand Total	\$244,314	\$272,987	\$298,212

**GENERAL FUND
TREASURY**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
PERSONNEL:			
EXECUTIVE ACCOUNT CLERK (186)	2	2	2
PAYROLL ADMINISTRATOR (183)	1	1	1
PERSONAL SERVICES:			
100.132.51110 SALARIES & WAGES	\$138,817	\$147,882	\$159,066
100.132.51120 OVERTIME WAGES	155	5,000	5,000
100.132.51211 PERS	19,366	21,403	22,969
100.132.51220 WORKERS COMPENSATION	3,616	6,115	6,563
100.132.51230 GROUP HEALTH INSURANCE	24,161	31,981	33,900
100.132.51270 MEDICARE-CITY SHARE	1,977	2,217	2,379
100.132.51275 LIFE INSURANCE	462	520	608
Total - PERSONAL SERVICES	<u>188,555</u>	<u>215,118</u>	<u>230,485</u>
CONTRACTUAL SERVICES:			
100.132.52111 MANDATORY TRAVEL & TRAINING	0	500	1,500
100.132.52120 MILEAGE REIMBURSEMENT	0	150	150
100.132.52222 TELEPHONE LINE CHARGES- TREASURY	100	100	100
100.132.52480 OTHER PROFESSIONAL SERVICES	2,079	1,800	2,000
100.132.52490 OUTSIDE PRINTING	2,192	1,500	2,000
100.132.52510 MAINTENANCE OF EQUIPMENT	1,116	1,500	1,500
100.132.52620 EMPLOYEE BONDS	75	75	75
100.132.52920 MEMBERSHIPS-BOOKS-PERIODICALS	220	300	300
Total - CONTRACTUAL SERVICES	<u>5,781</u>	<u>5,925</u>	<u>7,625</u>
COMMODITIES:			
100.132.53100 OFFICE SUPPLIES	1,496	1,100	2,000
100.132.53510 SUPPLIES TO MAINTAIN EQUIPMENT	169	500	500
Total - COMMODITIES	<u>1,665</u>	<u>1,600</u>	<u>2,500</u>
 Grand Total	 \$196,002	 \$222,643	 \$240,610

**GENERAL FUND
PURCHASING**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
PERSONNEL:			
PURCHASING AGENT (181)	1	1	1
PERSONAL SERVICES:			
100.137.51110 SALARIES & WAGES	\$38,092	\$53,699	\$62,678
100.137.51211 PERS	5,270	7,518	8,775
100.137.51220 WORKERS COMPENSATION	1,044	2,148	2,507
100.137.51230 GROUP HEALTH INSURANCE	3,066	16,379	17,362
100.137.51270 MEDICARE	280	779	909
100.137.51275 LIFE INSURANCE	58	173	203
Total - PERSONAL SERVICES	<u>47,809</u>	<u>80,696</u>	<u>92,434</u>
CONTRACTUAL SERVICES:			
100.137.52110 TRAVEL & TRAINING	0	695	700
100.137.52120 EMPLOYEE MILEAGE REIMBURSEMENT	0	300	400
100.137.52222 TELEPHONE LINE CHARGES	330	0	0
100.137.52490 OUTSIDE PRINTING	39	750	750
100.137.52920 MEMBERSHIPS-BOOKS-PERIODICALS	470	700	700
Total - CONTRACTUAL SERVICES	<u>839</u>	<u>2,445</u>	<u>2,550</u>
COMMODITIES:			
100.137.53100 OFFICE SUPPLIES	676	750	750
Total - COMMODITIES	<u>676</u>	<u>750</u>	<u>750</u>
CAPITAL OUTLAY:			
100.137.54320 OFFICE MACHINERY & EQUIP	0	275	275
Total - CAPITAL OUTLAY	<u>0</u>	<u>275</u>	<u>275</u>
Grand Total	\$49,324	\$84,166	\$96,009

INFORMATION SYSTEMS

Summary

The Information Systems Department is responsible for all City computer hardware, software, telephones, along with the City's data and voice networks. Information Systems provides software development, GIS mapping, and twenty four hour technical support for all City Departments.



Goals and Objectives

Objectives

- To provide timely technical support for all City staff 24x7.
- Develop custom applications to aid staff in daily operations.
- Replace legacy applications and hardware systems.
- Maintain and upgrade network infrastructure
- Maintain GIS data and provide mapping applications to support staff and public.

Goals for 2020

Upgrade Telephone System

The current PBX that runs the telephone system has reached end-of-life status and needs upgrading before replacement parts become unavailable. Upgrading the telephone system will provide staff with enhanced telecommunication tools to aid in productivity.

Upgrading Network Infrastructure

To provide data/voice services to staff located in remote locations, Information Systems will be installing a city-wide high-speed wireless network to link locations. The long-term goal of this network is to provide connectivity and manage costs.

Upgrade Public Works Software

The applications currently used by the Public Works Department have become aged and are beginning to cause issues with staff productivity. We will be working with Public Works staff to upgrade these systems to modern equivalents.

**DEPARTMENT SUMMARY OF EXPENDITURES
DEPARTMENT OF INFORMATION SYSTEMS**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
EXPENDITURES BY DIVISION:			
Information Systems	\$643,425	\$717,267	\$727,072
TOTAL DIVISION EXPENDITURES	\$643,425	\$717,267	\$727,072
EXPENDITURES BY CATEGORY:			
Personal Services	\$584,837	\$621,667	\$632,472
Contractual Services	16,260	33,100	33,100
Commodities	3,568	10,000	9,000
Capital Outlay	38,760	52,500	52,500
TOTAL EXPENDITURES	\$643,425	\$717,267	\$727,072

**GENERAL FUND
INFORMATION SYSTEMS**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
PERSONNEL:			
INFORMATION SYSTEMS DIRECTOR (170)	1	1	1
ASSISTANT INFORMATION SYSTEMS DIRECTOR (175)	1	1	1
COMPUTER ANALYST/PROGRAMMER (179)	1	1	1
COMPUTER TECHNICIAN (182)	1	1	1
COMPUTER TECHNICIAN (252)	0	0	1
P/T GIS ADMINISTRATOR (264)	1665 HRS	1665 HRS	1665 HRS
SYSTEMS ADMINISTRATOR (178)	1	1	0
PERSONAL SERVICES:			
100.136.51110 SALARIES & WAGES	\$421,027	\$440,854	\$440,839
100.136.51120 OVERTIME WAGES	752	2,500	2,500
100.136.51211 PENSION	59,384	62,070	62,067
100.136.51220 WORKERS COMPENSATION	10,566	17,734	17,734
100.136.51230 GROUP HEALTH INSURANCE	86,105	90,866	101,484
100.136.51270 MEDICARE-CITY SHARE	6,049	6,429	6,428
100.136.51275 LIFE INSURANCE	954	1,214	1,420
Total - PERSONAL SERVICES	<u>584,837</u>	<u>621,667</u>	<u>632,472</u>
CONTRACTUAL SERVICES:			
100.136.52120 EMPLOYEE MILEAGE REIMBURSEMENT	130	500	500
100.136.52222 TELEPHONE LINE CHARGES	3,544	2,500	2,500
100.136.52230 POSTAGE & POSTAL CHARGES	13	100	100
100.136.52340 EQUIPMENT & VEHICLE RENTAL	0	500	500
100.136.52480 OTHER PROFESSIONAL SERVICE	12,441	29,000	29,000
100.136.52920 MEMBERSHIPS-BOOKS-PERIODICALS	51	500	500
Total - CONTRACTUAL SERVICES	<u>16,260</u>	<u>33,100</u>	<u>33,100</u>
COMMODITIES:			
100.136.53100 OFFICE SUPPLIES	2,361	5,000	5,000
100.136.53510 SUPPLIES TO MAINTAIN EQUIPMENT	1,207	5,000	4,000
Total - COMMODITIES	<u>3,568</u>	<u>10,000</u>	<u>9,000</u>
CAPITAL OUTLAY:			
100.136.54300 COMPUTER & OTHER PERIPHERALS	17,783	20,000	20,000
100.136.54320 OFFICE MACHINERY & EQUIPMENT	1,983	2,500	2,500
100.136.54370 COMPUTER SOFTWARE	18,994	30,000	30,000
Total - CAPITAL OUTLAY	<u>38,760</u>	<u>52,500</u>	<u>52,500</u>
Grand Total	\$643,425	\$717,267	\$727,072

DEPARTMENT OF ADMINISTRATIVE SERVICES
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Summary

The Department of Administrative Services was created to centralize city services. Divisions include Human Resources, Law, Building Inspection, Building Maintenance, Administration, the Community Center and the Middletown Transit System.

Human Resources

The Human Resources Division plans, organizes, coordinates, directs, and evaluates the City's personnel functions to ensure a quality work environment that will best meet the current and future needs of Middletown's public employees and the citizens we serve. This division manages the City's personnel program, to include classification, compensation, recruitment and hiring, personnel evaluation, termination or retirement, training, benefits, employee relations and assistance, and employee record keeping. This division also coordinates administration of the Civil Service system and the City's safety program.

Law

The Law Division represents and advises the City in all civil, criminal and administrative law matters; prosecutes criminal cases in the Middletown Municipal Court; and performs such other duties as may be required by City Charter, ordinance or statute. This division prepares all contracts, bonds and other instruments in writing in which the City is concerned and endorse on each their approval of the form and correctness thereof. Law provides oral or written opinions to any officer of the City, including members of the legislative authority, concerning any matter before such officer in his/her official capacity.

Law prosecutes or defends, on behalf of the City, all complaints, suits and controversies to which the City is a party, including but not limited to, filing and prosecuting civil suits for the collection of delinquent income taxes, prosecuting civil actions for injunctive relief in connection with the abatement of the public nuisances, defending tort (personal injury), zoning, public records, and federal civil rights lawsuits. In addition, the Division of Law oversees and coordinates the use of outside legal counsel in connection with matters involving particular expertise, or where ethical standards require the retention of separate counsel.

Building Inspection

The Building Inspection Division oversees all work performed in the City and ensures that all work is performed to the specifications of the City's building code. The Building code sets the minimum safety standards for all aspects of building construction: structural, fire, plumbing, electrical, and mechanical systems. Building codes provide local government with a way to guard the public's personal safety. Permits and inspections are necessary to verify that code standards are met. Codes apply whether a professional contractor or a "do-it-yourselfer" does the work.

Building Maintenance

The Building Maintenance Division maintains and repairs the City Building's mechanical devices, HVAC, plumbing, painting, building projects, snow and ice removal, cleaning, etc.

DEPARTMENT OF ADMINISTRATIVE SERVICES
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Department of Administrative Services, (continued)**Administration**

The Division of Administration oversees all Housing Urban Development programs administered by the City including the Community Development Block Grants (CDBG), Neighborhood Stabilization Program (NSP) and the Home Investment Partnerships Program (HOME). The City operates many programs funded through HUD that affect affordable housing. These programs have been especially important during the economic downturn. The Administration Division will also commence managing the Comprehensive Housing Plan and Oakland Neighborhood Renovation Projects in 2020.

Community Center

The Robert “Sonny” Hill Community Center is one of the oldest and most recognizable institutions in Middletown. The Center strives to provide a safe and fun environment where anyone from the Middletown area can meet new people, engage in recreational and athletic activities, learn about opportunities for work and education, rent space for events and parties, and stay connected with the community at large. The City has contracted the Community Building Institute Middletown, Inc. to oversee all activity at the Community Center



Goals and Objectives

- Goal 1: Maintain a quality City Personnel Program that is responsive to management and employee needs.
- Goal 2: Improve the Position Classification Plan to accurately reflect position descriptions, classifications, and the resulting performance appraisals and salary systems.
- Goal 3: Implement a comprehensive staff development program.
- Goal 4: Provide legal services to other departments.

Measures:

- Provide general legal advice and counsel for staff and City Council, including written opinions, on all legal issues before the City.
- Represent the City in all legal proceedings.
- Prosecute cases in Middletown Municipal Court.

DEPARTMENT OF ADMINISTRATIVE SERVICES
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Department of Administrative Services, (continued)

Goal 5: Provide counsel and advice for appointed boards and commissions.

Measures:

- Attend board and commission meetings as requested by the Staff Liaison and or City Manager.
- Provide written and oral advice as needed.

Goal 6: Provide competent service as labor counsel concerning labor issues.

Measures:

- Serve as coordinator of negotiation teams and as chief negotiator.
- Provide timely advice on labor issues.
- Review grievances with departments and City Manager's designee.
- Handle labor arbitrations.
- Train front-line supervisors, re: contracts.

Goal 7: Provide legal assistance in the acquisition, purchase or sale of real property.

Measures:

- Review all agreements, documents of transfer, etc. for the purchase, sale or lease of real property.
- Provide legal services in annexation and appropriation proceedings.
- Review all loan, mortgage or accounting documents pertinent to a land transfer.
- Coordinate recordation of deeds, mortgages, etc. for the City.

Goal 8: Demolition and vacant lots

- Continue demolition of blighted structures using available funds
- Continue a vacant lot program utilizing the land bank where feasible
- Continue demolition efforts in targeted neighborhoods in coordination with police

Goal 9: Increase owner occupied home ownership

- Evaluate the HOME down payment assistance program for improvements

Goal 10: Implement the Comprehensive Housing Plan

- Assist Development in the Oakland Redevelopment Project

**DEPARTMENT SUMMARY OF EXPENDITURES
DEPARTMENT OF ADMINISTRATIVE SERVICES**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
EXPENDITURES BY DIVISION:			
Human Resources	\$288,739	\$396,496	\$430,495
Law	557,984	652,971	610,017
Building Inspection	449,473	521,731	581,037
Building Maintenance	404,064	487,507	506,912
Administration	1,770	217,962	295,246
Community Center	106,825	120,000	120,000
	<hr/>	<hr/>	<hr/>
TOTAL DIVISION EXPENDITURES	\$1,808,854	\$2,396,667	\$2,543,707
 EXPENDITURES BY CATEGORY:			
Personal Services	\$1,214,368	\$1,563,767	\$1,582,347
Contractual Services	513,021	773,550	826,010
Commodities	50,539	52,850	53,850
Capital Outlay	30,926	6,500	81,500
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	\$1,808,854	\$2,396,667	\$2,543,707

**GENERAL FUND
HUMAN RESOURCES ADMINISTRATION**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
PERSONNEL:			
HUMAN RESOURCES MANAGER (270)	0	0	1
HUMAN RESOURCES SPECIALIST (183)	2	2	2
P/T HUMAN RESOURCES SPECIALIST (183)	1539	1404 HRS	0
HUMAN RESOURCES CLERK (189)	1	0	0
HUMAN RESOURCES CLERK (231)	0	1	1
PERSONAL SERVICES:			
100.142.51110 SALARIES & WAGES	\$131,306	\$163,893	\$194,798
100.142.51211 PERS	19,008	24,345	27,272
100.142.51220 WORKERS COMPENSATION	4,040	6,956	7,792
100.142.51230 GROUP HEALTH INSURANCE	21,373	52,061	30,797
100.142.51270 MEDICARE-CITY SHARE	1,876	2,521	2,825
100.142.51275 LIFE INSURANCE	318	520	811
Total - PERSONAL SERVICES	<u>177,921</u>	<u>250,296</u>	<u>264,295</u>
CONTRACTUAL SERVICES:			
100.142.52110 TRAVEL & TRAINING	0	1,000	1,000
100.142.52125 EMPLOYEE DEVELOPMENT	8,026	10,000	10,000
100.142.52420 MEDICAL SERVICE	14,777	20,000	20,000
100.142.52480 OTHER PROFESSIONAL SERVICE	46,268	74,500	94,500
100.142.52490 OUTSIDE PRINTING	257	1,700	1,700
100.142.52510 MAINTENANCE OF EQUIPMENT	3,052	3,000	3,000
100.142.52710 LEGAL ADVERTISEMENTS	32,836	25,000	25,000
100.142.52920 MEMBERSHIPS-BOOKS-PERIODICALS	1,703	2,000	2,000
Total - CONTRACTUAL SERVICES	<u>106,919</u>	<u>137,200</u>	<u>157,200</u>
COMMODITIES:			
100.142.53100 OFFICE SUPPLIES	1,167	2,000	2,000
100.142.53215 EMPLOYEE RECOGNITION GIFTS	1,827	5,500	5,500
100.142.53410 SUPPLIES TO MAINTAIN EQUIPMENT	904	1,500	1,500
Total - COMMODITIES	<u>3,899</u>	<u>9,000</u>	<u>9,000</u>
 Grand Total	 \$288,739	 \$396,496	 \$430,495

**GENERAL FUND
LAW**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
PERSONNEL:			
ADMINISTRATIVE ASSISTANT (184)	1	0	0
GENERAL COUNSEL (172)	3	2	1
PARALEGAL (183)	0	1	1
VICTIM ADVOCATE (225)	0	0	1
P/T SPECIAL COUNSEL (294)	1104 hrs	1083 hrs	0
STAFF ATTORNEY (243)	1	1	1
PERSONAL SERVICES:			
100.150.51110 SALARIES & WAGES	\$343,242	309,179	\$240,417
100.150.51120 OVERTIME WAGES	410	500	500
100.150.51211 PERS	48,524	45,081	33,728
100.150.51220 WORKERS COMPENSATION	9,012	12,880	9,637
100.150.51230 GROUP HEALTH INSURANCE	43,355	39,782	56,428
100.150.51270 MEDICARE-CITY SHARE	5,487	4,669	3,493
100.150.51275 LIFE INSURANCE	925	1,040	1,014
Total - PERSONAL SERVICES	<u>450,955</u>	<u>413,131</u>	<u>345,217</u>
CONTRACTUAL SERVICES:			
100.150.52111 MANDATORY TRAVEL & TRAINING	4,676	3,000	3,000
100.150.52120 EMPLOYEE MILEAGE REIMBURSEMENT	974	1,000	1,000
100.150.52230 POSTAGE AND POSTAL CHARGES	93	300	300
100.150.52410 LEGAL SERVICE	66,043	200,000	225,000
100.150.52480 OTHER PROFESSIONAL SERVICES	29,784	26,640	25,000
100.150.52490 OUTSIDE PRINTING	170	900	900
100.150.52510 MAINTENANCE OF EQUIPMENT	2,421	2,000	3,600
100.150.52920 MEMBERSHIPS-BOOKS-PERIODICALS	1,674	4,000	4,000
Total - CONTRACTUAL SERVICES	<u>105,834</u>	<u>237,840</u>	<u>262,800</u>
COMMODITIES:			
100.150.53100 OFFICE SUPPLIES	1,194	2,000	2,000
Total - COMMODITIES	<u>1,194</u>	<u>2,000</u>	<u>2,000</u>
Grand Total	\$557,984	\$652,971	\$610,017

**GENERAL FUND
BUILDING INSPECTION**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
PERSONNEL:			
CHIEF BUILDING OFFICIAL (171)	1	1	1
ADMINISTRATIVE ASSISTANT (184)	1	1	1
FIELD INSPECTOR (180)	2	2	2
FIELD INSPECTOR (258)	1	1	1
PERSONAL SERVICES:			
100.260.51110 SALARIES & WAGES	\$265,864	\$326,664	\$357,044
100.260.51211 PERS	36,607	45,733	49,986
100.260.51220 WORKERS COMPENSATION	7,323	13,067	14,282
100.260.51230 GROUP HEALTH INSURANCE	49,337	62,563	86,433
100.260.51270 MEDICARE-CITY SHARE	3,759	4,737	5,177
100.260.51275 LIFE INSURANCE	636	867	1,014
Total - PERSONAL SERVICES	<u>363,525</u>	<u>453,631</u>	<u>513,937</u>
CONTRACTUAL SERVICES			
100.260.52111 MANDATORY TRAVEL & TRAINING	900	2,000	2,000
100.260.52120 EMPLOYEE MILEAGE REIMBURSEMENT	0	2,500	0
100.260.52222 TELEPHONE LINE CHARGES	2,422	3,000	3,000
100.260.52310 MUNICIPAL GARAGE CHARGES	5,711	5,100	5,100
100.260.52480 OTHER PROFESSIONAL SERVICE	47,757	50,000	52,000
100.260.52490 OUTSIDE PRINTING	104	500	0
100.260.52920 MEMBERSHIPS-BOOKS-PERIODICALS	856	1,000	1,000
Total - CONTRACTUAL SERVICES	<u>57,750</u>	<u>64,100</u>	<u>63,100</u>
COMMODITIES			
100.260.53100 OFFICE SUPPLIES	770	1,000	1,000
Total - COMMODITIES	<u>770</u>	<u>1,000</u>	<u>1,000</u>
CAPITAL OUTLAY			
100.260.54310 AUTOS AND TRUCKS DEPR	3,003	3,000	3,000
100.260.54340 PURCHASE OF VEHICLES	24,425	0	0
Total - CAPITAL OUTLAY	<u>27,428</u>	<u>3,000</u>	<u>3,000</u>
Grand Total	\$449,473	\$521,731	\$581,037

**GENERAL FUND
BUILDING MAINTENANCE**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
PERSONNEL:			
FACILITIES MAINTENANCE SUPERVISOR (182)	1	1	1
BUILDING MAINTENANCE TECHNICIAN (185)	1	1	1
BUILDING CLEANER (PW1)	1	1	1
PERSONAL SERVICES:			
100.261.51110 SALARIES & WAGES	\$148,779	\$156,175	\$169,494
100.261.51120 OVERTIME WAGES	102	7,500	7,500
100.261.51211 PERS	20,580	22,915	24,709
100.261.51220 WORKERS COMPENSATION	3,690	6,547	7,060
100.261.51230 GROUP HEALTH INSURANCE	42,095	44,433	48,159
100.261.51250 CLOTHING ALLOWANCE	1,759	1,800	2,100
100.261.51270 MEDICARE-CITY SHARE	2,061	2,373	2,559
100.261.51275 LIFE INSURANCE	366	399	466
100.261.51280 AFSCME CARE PLAN	765	765	765
Total - PERSONAL SERVICES	<u>220,197</u>	<u>242,907</u>	<u>262,812</u>
CONTRACTUAL SERVICES:			
100.261.52222 TELEPHONE LINE CHARGES	1,290	1,350	1,350
100.261.52310 MUNICIPAL GARAGE CHARGES	1,321	2,500	2,000
100.261.52480 OTHER PROFESSIONAL SERVICE	2,988	7,500	7,500
100.261.52510 MAINTENANCE OF EQUIPMENT	97,339	122,000	122,000
100.261.52520 MAINTENANCE OF LAND & BLDGS	31,229	65,000	65,000
100.261.52670 BOILER & MACHINERY	107	1,000	1,000
100.261.52820 LICENSES AND PERMITS	0	500	500
100.261.52920 MEMBERSHIPS, BOOKS, PERIODICALS	1,292	100	100
100.261.52970 UNIFORM RENTAL SERVICE	128	300	300
Total - CONTRACTUAL SERVICES	<u>135,693</u>	<u>200,250</u>	<u>199,750</u>
COMMODITIES:			
100.261.53100 OFFICE SUPPLIES	24	350	350
100.261.53250 CLEANING SUPPLIES	12,448	12,000	12,000
100.261.53520 SUPPLIES TO MAINTAIN BUILDINGS	27,414	25,000	25,000
100.261.53610 SMALL TOOLS & EQUIPMENT	1,683	2,000	2,000
100.261.53620 MAJOR TOOLS & EQUIPMENT	1,179	1,500	1,500
Total - COMMODITIES	<u>44,676</u>	<u>40,850</u>	<u>40,850</u>
CAPITAL OUTLAY:			
100.261.54310 AUTO & TRUCKS DEPR	3,498	3,500	3,500
Total - CAPITAL OUTLAY	<u>3,498</u>	<u>3,500</u>	<u>3,500</u>
Grand Total	\$404,064	\$487,507	\$506,912

**GENERAL FUND
ADMINISTRATION**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
PERSONNEL:			
ADMINISTRATIVE SERVICES DIRECTOR (168)	0	1	1
PARALEGAL (249)	0	1	1
PERSONAL SERVICES:			
100.409.51110 SALARIES & WAGES	\$0	\$139,161	\$149,803
100.409.51211 PERS	0	19,483	20,972
100.409.51220 WORKERS COMPENSATION	0	5,566	5,992
100.409.51230 GROUP HEALTH INSURANCE	0	19,054	16,538
100.410.51240 UNEMPLOYMENT COMPENSATION	1,770	18,000	0
100.409.51270 MEDICARE-CITY SHARE	0	2,018	2,172
100.409.51275 LIFE INSURANCE	0	520	608
Total - PERSONAL SERVICES	<u>1,770</u>	<u>203,802</u>	<u>196,086</u>
CONTRACTUAL SERVICES			
100.409.52110 TRAVEL AND TRAINING	0	4,000	3,000
100.409.52222 TELEPHONE LINE CHARGES	0	660	660
100.409.52480 OTHER PROFESSIONAL SERVICE	0	9,500	9,500
100.409.52810 PROPERTY TAXES	0	0	10,000
Total - CONTRACTUAL SERVICES	<u>0</u>	<u>14,160</u>	<u>23,160</u>
COMMODITIES			
100.409.53100 OFFICE SUPPLIES	0	0	1,000
Total - COMMODITIES	<u>0</u>	<u>0</u>	<u>1,000</u>
CAPITAL OUTLAY:			
100.409.54356 ACQUISITION OF PROPERTY	0	0	75,000
Total - CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>75,000</u>
 Grand Total	 \$1,770	 \$217,962	 \$295,246

**GENERAL FUND
COMMUNITY CENTER**

	Actual	Amount	Amount
	Expenditures	Budgeted	Budgeted
	2018	2019	2020
CONTRACTUAL SERVICES:			
100.411.52480 OTHER PROFESSIONAL SERVICES	\$100,000	\$100,000	\$100,000
100.411.52520 MAINTENANCE OF LAND & BLDGS	6,825	20,000	20,000
Total - CONTRACTUAL SERVICES	<u>106,825</u>	<u>120,000</u>	<u>120,000</u>
 Grand Total	 \$106,825	 \$120,000	 \$120,000

ECONOMIC DEVELOPMENT

Summary

The purpose of economic development is to improve the economic well-being of residents, businesses, and neighborhoods. The Economic Development Department serves as the City's primary vehicle to attract and retain business, as well as to provide local and regional outreach. This department works with the City Manager and Council, along with other city departments to encourage new investment. The Economic Development Department is also responsible for working with local and regional economic development-related organizations to foster a positive impression of the City of Middletown. Accordingly, this Department also manages marketing and public relations initiatives for the City.



Goals and Objectives

Airport

- Work with primary consultant Woolpert in development and support of a new Master Plan
- Support land use initiatives and evaluate alternatives to maximize economic development
- Perform due diligence and research to support a sustainable business model
- Promote and support information gathering via public input process
- Define target companies/users to support development and increase critical operations
- Coordinate with city staff to development infrastructure required for specific projects
- Work with education partners to expand academic opportunities available for users and their employees
- Work with Commission members to refine target Maintenance and Repair Organizations
- Continue to streamline airport operations to increase net receipts and increase number of users
- Continue to work through long term maintenance projects for airport facilities
- Complete the Standard Operating Procedures Documents

Workforce Development

- Promote a cooperative environment that supports workforce development through proactive programs that are business led and demand driven.
- Engage business leaders to identify workforce needs
- Collaborate with State, County, and local agencies to promote existing workforce development programs
- Engage with higher education assets in the region to support workforce development initiatives
- Work in partnership with The Chamber of Commerce on workforce readiness programs at K-12 level
- Continue to work in partnership with The Chamber of Commerce on the Education and Career Path task force to promote workforce readiness programs at the K-12 and post-secondary levels.
- Promote Manufacturing career paths to support the core economic base in Middletown.

Retention visits

- Visit, document in Sale Force, and complete 100 visits

Attraction

- Respond to JobsOhio, REDO and other leads
- Retail Development based on Buxton study
- Develop pipeline of prospects

ECONOMIC DEVELOPMENT

Economic Development, (continued)**Site Development**

Certified sites: move forward to complete certification efforts for at least one ownership team (SiteOhio)

Contact developers to explore development partnerships for the certified sites

Develop RFP to redevelop city-owned properties

Facilitate buildout of Greentree Industrial park land

MADE Industrial land development

Downtown Development

Target key sites for redevelopment and coordinate with developers/brokers/staff/others to start redevelopment efforts of those sites

Work with organizations involved with downtown concerns to facilitate the development of the general downtown area - Coordinate with DMI to create a Downtown development plan

Work with downtown property owners to increase occupation of available spaces

As part of downtown development plan, develop action plan to support downtown residential redevelopment and new construction

Coordinate with DMI to market riverfront, highlight downtown, provide marketing collateral to local and regional brokers for downtown sites, and to promote tourism

Infrastructure

Promote roadway development critical to business development including: Yankee Rd. extension, Hook Drive connection to airport, Union Road improvement, downtown landscape and streetscape enhancement.

Financing

Continue to grow financing support tools for businesses including PPP, networking with banks and funders, supporting grant applications, and coordinating with SBDC.

Support MMF as the City's CIC in an effort to establish gap financing for projects and identify next project

Regional Connections

Add connections relative to key cluster areas including aerospace, water resource development, advanced manufacturing, bioscience, paper and packaging, chemical industry, entrepreneurial support, international, tourism

Foster Regional relationships with REDI Cincinnati, the DDC, Warren and Butler Counties

Small Business Support

Work with SBDC to facilitate small business development

Work with SBDC team to develop and deploy programs and seek additional 'host' opportunities for the SBDC center partnership

Work with SBDC to offer additional classroom opportunities for small businesses and entrepreneurs

Develop a process to 'welcome' those who start businesses or open new facilities that includes permitting, marketing, and financing opportunities

ECONOMIC DEVELOPMENT

Economic Development, (continued)

Develop resources to augment the communication process within the small business environmental to support growth and employment

Incentive management and database development

Complete the installation of the incentives management, projects, contacts, and communication modules with Salesforce.

Develop and implement a sustainable tracking system for incentives that are affected by the Comprehensive School Compensation Agreement to allow for accurate and prompt payment to the School District.

Relationship development with regional finance authorities (Butler and Warren County, etc.).

Professional Development

Support staff development including attending professional development seminars and additional coursework.

Encourage Regional relationship development through REDI Cincinnati, DDC and like organizations by staff participation.

Communications (Marketing / PR / Image Enhancement)

To respond to inquiries seeking information about the City and act as the City's daily spokesperson for non-emergency issues.

Manage all City-sanctioned social media outlets

Update and maintain the community calendar

Produce a quarterly city newsletter for distribution to the public, staff, various media outlets and other community stakeholders

Work with various partner groups and committees on increasing positive communications about Middletown

Manage and implement Economic Development microsite

Update and implement websites for Airport and MMF

Implement brand standards throughout the city, including printed material, presentation material, signage, etc.

Coordinate and oversee all marketing functions of the City including project management responsibilities of marketing and public relations contractors.

Oversee implementation of updated City website, including content generation

ECONOMIC DEVELOPMENT DEPARTMENT/ PLANNING & ZONING**SUMMARY**

The Planning and Zoning Division works with City decision-makers for implementation of strategies to guide future municipal activities and development. Planning staff are responsible for reviewing and processing applications for new subdivisions, residential construction, site plans, signage, lot splits and consolidations, and accessory structures. Staff also assist citizens by investigate and resolving complaints, zoning code enforcement and interpretation of the Middletown Development Code.

Planning staff provide guidance, data, graphics, research and mapping of community data to various requests from: the general public; local businesses; developers; schools; and regional, state, and county governments. Staff also provides a wide range of mapping, graphic and data analysis services for other City departments. Staff works with state and federal agencies on maintaining and updating census data.

Planning staff acts as the liaison to the City Planning Commission, Board of Zoning Appeals, Architectural Review Board and the Historic Commission. This includes preparing staff reports to the various boards and commissions, processing applications, correspondence with applicants and surrounding property owners, publishing of legal notices, preparation of meeting agendas and minutes of meetings, and providing written confirmations regarding board actions to applicants.

The Planning Division works closely with other departments such as the Economic Development, Engineering Department, and Building Inspections Department on special projects, as well as planning and implementation. Planning staff also works closely with organizations such as Downtown Middletown Inc., Middletown Moving Forward, and Community-Building Institute Middletown, Inc.

The Planning & Zoning Division is very involved with regional coordination of land use and transportation planning by membership on the Ohio Kentucky Indiana Governmental (OKI) Board of Directors, OKI Intermodal Coordination Committee, Butler County Land Use Committee, Warren County Planning Commission, American Planning Association (APA), and local chapter of APA Ohio.

On March 1, 2018 updated Middletown Development Code (formerly known as the Planning and Zoning Ordinance) became effective. The Middletown Development Code streamlines regulations to make it easier to invest and to do business in Middletown, addresses modern uses and zoning issues, makes it easier to understand and use the zoning regulations and processes, eliminates inconsistencies and provide for clearer definitions, and strict enforcement of zoning compliance regulations.

In February 2018 the City kicked off the Master Plan update that aims to establish the direction for the City over the next 10 to 20 years. The plan will addresses a number of key topics including housing, development, transportation, energy consumption, and revitalization strategies. The Master Plan will also combine the adopted Downtown Middletown Strategic Plan and Housing Study into one cohesive citywide plan. As a part of the planning process the City of Middletown has formed a twelve member volunteer Advisory Committee that will review and be the sounding board of the Master Plan. The goal is to have the Master Plan adopted by both the Planning Commission and City Council in early 2020.

In late 2019 the Middletown City Council approved civil enforcement & penalties as a tool for code enforcement staff. The civil penalties process will help speed up the code enforcement process and will create a ticketing process for every day a property is not in compliance with the zoning code. The civil penalty process is efficient and does not create a criminal record for offenders.

ECONOMIC DEVELOPMENT DEPARTMENT/ PLANNING & ZONING
2020 Goals and Objectives

- Goal 1: *Middletown Development Code*
- Strict Enforcement of all Zoning Regulations
 - Review of Development Code to stay current with best zoning practices
- Goal 2: *Adoption of updated City Master Plan*
- Completion of City-wide Transportation Plan
 - Completion of City-wide Energy Plan
- Goal 3: *Historic Preservation*
- Obtain Certified Local Government Status through State Historic Preservation Office
 - Hire Certified Local Government Coordinator to manage historic preservation processes
 - Begin Updating the City’s Historic Preservation Plan
 - Continue to implement and encourage Downtown Middletown Strategic Plan
 - Enforcement of historic zoning regulations and downtown presence
 - Work closely with Downtown Middletown Inc.
 - Provide assistance to residents living in historic districts with regulations and processes
 - Establish relationships and provide guidance to business owners in historic districts
- Goal 5: *Public Participation & Outreach*
- Create a handbook to assist applicants with Planning & Zoning review processes
 - Respond in a timely manner to all phone and email inquiries
 - Provide updates on City website for Planning & Zoning activities


SERVICE MEASURES

	<u>2018 Actual</u>	<u>2019 Estimate</u>	<u>2020 Estimate</u>
Number of Zoning Certificates Issued	284 certificates	300 certificates	350 certificates
Historic Commission Applications	53 applications	50 applications	55 applications
Planning Commission Applications	32 applications	30 applications	35 applications
Board of Zoning Appeals Applications	9 applications	15 applications	15 applications
Architectural review Board Applications	4 application	6 applications	8 applications

**DEPARTMENT SUMMARY OF EXPENDITURES
DEPARTMENT OF ECONOMIC DEVELOPMENT**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
EXPENDITURES BY DIVISION:			
Economic Development Administration	\$688,136	\$840,861	\$902,561
Communications	84,435	198,972	253,530
Planning	248,266	226,553	388,885
	<hr/>	<hr/>	<hr/>
TOTAL DIVISION EXPENDITURES	\$1,020,837	\$1,266,386	\$1,544,976
 EXPENDITURES BY CATEGORY:			
Personal Services	\$636,764	\$698,294	\$796,175
Contractual Services	371,045	541,852	651,551
Commodities	8,057	15,740	24,250
Capital Outlay	4,971	10,500	73,000
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	\$1,020,837	\$1,266,386	\$1,544,976

**GENERAL FUND
ECONOMIC DEVELOPMENT ADMINISTRATION**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
PERSONNEL:			
ECONOMIC DEVELOPMENT DIRECTOR (169)	1	1	1
ASSISTANT ECONOMIC DEVELOPMENT DIRECTOR (175)	2	1	1
ECONOMIC DEVELOPMENT PROGRAM MANAGER (270)	0	1	1
ADMINISTRATIVE ASSISTANT (184)	1	1	1
PERSONAL SERVICES:			
100.164.51110 SALARIES & WAGES	\$314,734	\$330,648	\$336,600
100.164.51211 PERS	43,827	46,291	47,124
100.164.51220 WORKERS COMPENSATION	7,491	13,226	13,464
100.164.51230 GROUP HEALTH INSURANCE	56,875	60,288	56,428
100.164.51270 MEDICARE-CITY SHARE	4,458	4,794	4,881
100.164.51275 LIFE INSURANCE	795	867	1,014
Total - PERSONAL SERVICES	428,179	456,114	459,511
CONTRACTUAL SERVICES:			
100.164.52110 TRAVEL AND TRAINING	12,512	14,000	15,000
100.164.52111 MANDATORY TRAINING	6,214	12,000	15,000
100.164.52222 TELEPHONE LINE CHARGES	1,992	2,000	2,300
100.164.52410 LEGAL SERVICES	1,325	100,000	75,000
100.164.52480 OTHER PROFESSIONAL SERVICES	216,605	218,007	250,000
100.164.52490 OUTSIDE PRINTING	1,000	1,000	0
100.164.52810 PROPERTY TAXES	0	2,000	0
100.164.52920 MEMBERSHIPS-BOOKS-PERIODICALS	14,428	20,000	15,000
Total - CONTRACTUAL SERVICES	254,076	369,007	372,300
COMMODITIES:			
100.164.53100 OFFICE SUPPLIES	1,909	10,740	10,750
Total - COMMODITIES	1,909	10,740	10,750
CAPITAL OUTLAY:			
100.164.54320 OFFICE MACHINERY & EQUIPMENT	3,971	5,000	60,000
Total - CAPITAL OUTLAY	3,971	5,000	60,000
Grand Total	\$688,136	\$840,861	\$902,561

**GENERAL FUND
COMMUNICATIONS**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
PERSONNEL:			
COMMUNICATIONS COORDINATOR (180)	1	0	0
COMMUNICATIONS MANAGER (180)	0	1	1
PERSONAL SERVICES:			
100.165.51110 SALARIES & WAGES	\$60,654	\$66,419	\$70,706
100.165.51211 PERS	8,418	9,299	9,899
100.165.51220 WORKERS COMPENSATION	1,431	2,657	2,828
100.165.51230 GROUP HEALTH INSURANCE	7,359	7,801	8,269
100.165.51270 MEDICARE-CITY SHARE	859	963	1,025
100.165.51275 LIFE INSURANCE	159	173	203
Total - PERSONAL SERVICES	78,880	87,312	92,930
CONTRACTUAL SERVICES:			
100.165.52110 TRAVEL AND TRAINING	1,999	4,000	4,500
100.165.52120 EMPLOYEE MILEAGE REIMBURSEMENT	278	1,000	2,000
100.165.52222 TELEPHONE LINE CHARGES	553	660	1,100
100.165.52480 OTHER PROFESSIONAL SERVICES	5,153	30,000	50,000
100.165.52490 OUTSIDE PRINTING	2,134	4,000	8,000
100.165.52920 MEMBERSHIPS-BOOKS-PERIODICALS	420	500	1,000
100.165.52950 RECREATIONAL ACTIVITIES	(6,653)	67,000	85,000
Total - CONTRACTUAL SERVICES	3,884	107,160	151,600
COMMODITIES:			
100.165.53100 OFFICE SUPPLIES	671	1,000	2,000
Total - COMMODITIES	671	1,000	2,000
CAPITAL OUTLAY:			
100.165.54320 OFFICE MACHINERY & EQUIPMENT	0	2,500	5,000
100.165.54370 COMPUTER SOFTWARE	1,000	1,000	2,000
Total - CAPITAL OUTLAY	1,000	3,500	7,000
Grand Total	\$84,435	\$198,972	\$253,530

**GENERAL FUND
PLANNING**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
PERSONNEL:			
PLANNING DIRECTOR (176)	0	1	1
CITY PLANNER (176)	1	0	0
ZONING ADMINISTRATOR (186)	1	0	0
ZONING INSPECTOR (240)	0	1	1
CERTIFIED LOCAL GOVERNMENT (240)	0	0	1
PERSONAL SERVICES:			
100.162.51110 SALARIES & WAGES	\$91,594	\$108,497	\$163,220
100.162.51211 PERS	13,210	16,030	22,851
100.162.51220 WORKERS COMPENSATION	2,643	4,580	6,529
100.162.51230 GROUP HEALTH INSURANCE	20,726	23,754	48,159
100.162.51270 MEDICARE-CITY SHARE	1,286	1,660	2,367
100.162.51275 LIFE INSURANCE	246	347	608
Total - PERSONAL SERVICES	<u>129,705</u>	<u>154,868</u>	<u>243,734</u>
CONTRACTUAL SERVICES:			
100.162.52110 TRAVEL & TRAINING	3,798	6,000	10,000
100.162.52120 EMPLOYEE MILEAGE REIMBURSEMENT	3,717	1,500	5,000
100.162.52222 TELEPHONE LINE CHARGES	1,694	2,000	8,000
100.162.52230 POSTAGE AND POSTAL CHARGES	0	2,500	5,000
100.162.52310 MUNICIPAL GARAGE CHARGES	1,375	2,600	2,000
100.162.52430 ENGINEERING SERVICE	30,559	18,185	30,851
100.162.52480 OTHER PROFESSIONAL SERVICE	69,754	25,000	50,000
100.162.52490 OUTSIDE PRINTING	521	1,000	3,000
100.162.52510 MAINTENANCE OF EQUIPMENT	0	500	2,500
100.162.52710 LEGAL ADVERTISEMENTS	0	1,500	3,000
100.162.52920 MEMBERSHIPS-BOOKS-PERIODICALS	1,667	2,500	3,500
100.162.52960 EMPLOYEE TUITION REIMBURSEMENT	0	2,400	4,800
Total - CONTRACTUAL SERVICES	<u>113,084</u>	<u>65,685</u>	<u>127,651</u>
COMMODITIES:			
100.162.53100 OFFICE SUPPLIES	4,643	2,000	8,000
100.162.53510 SUPPLIES TO MAINTAIN EQUIPMENT	835	2,000	3,500
Total - COMMODITIES	<u>5,477</u>	<u>4,000</u>	<u>11,500</u>
CAPITAL OUTLAY:			
100.162.54370 COMPUTER SOFTWARE	0	2,000	6,000
Total - CAPITAL OUTLAY	<u>0</u>	<u>2,000</u>	<u>6,000</u>
Grand Total	\$248,266	\$226,553	\$388,885

DIVISION OF FIRE

Mission Statement

The Mission of the Middletown Division of Fire is to save lives and protect property from fire and other hazards, natural and manmade.

This mission is accomplished through Fire Suppression, Fire Prevention, Public Education, Fire Cause Determination, Hazardous Material Response and Emergency Medical Services, basic and advanced life support skills, Vehicle Extrication and Technical Rescue: Confined Space, High Angle and Shore based Water Rescue.

Vision Statement

Create an All-Hazards Fire & Emergency Services

**Summary**

The Division of Fire is under the direction of the Fire Chief.

The Division of Fire's 2020 budget reflects an authorized staffing level of 81 full time, paid uniformed members and 1 Administrative Assistant.

All current uniformed members of the Division are Firefighter II and Emergency Medical Technician trained. Sixty-eight employees are trained to the paramedic level and thirteen employees at the EMT Basic level. Of the 81 uniformed personnel there are:

- 22 Officers
- 59 Firefighters, including the following special positions:
 - Paid Squad Persons
 - Paid Apparatus Operators

- 6 Engines (4 frontline, 2 reserve)
- 7 Ambulances (4 frontline, 3 reserve)
- 5 Utility vehicles
- 1 Hazardous Material vehicle
- 1 Aerial Ladder truck
- 1 Command vehicle
- 3 Staff vehicles
- 1 Mass Decontamination vehicle (DHS)

DIVISION OF FIRE

Division of Fire, (continued)**2020 Goals and Objectives**

- Provide an appropriate response of personnel, apparatus, and equipment to fires, medical emergencies, and other hazardous situations
- Continue implementation of recommendations of the 2017 Strategic Planning Study throughout 2020
- Continue implementing the results of the 2018 Deployment and Staffing Analysis conducted by the Ohio Fire Chiefs' Association
- Reduce Fire & EMS calls for service by 15% through the use of the Address Management System software, community education, community paramedicine, false alarm reduction strategies, and appropriate dispatch triage by December 31st, 2020
- Prepare and train all City Departments and Divisions on Middletown's Community Disaster Plan by March 30th, 2020
- Continue cooperation with other key organizations and city staff on community response to opioid overdoses and reduce these incidents by 10% by December 31st, 2020
- Continue Fire Department participation in staff projects/task force/Boards/Commissions, etc., throughout 2020
- Identify and apply for capital grants for the purchase and replacement of newer and older equipment including air quality monitors, cardiac monitoring equipment, capnography devices
- Develop a Fire Administration succession plan to prepare future leadership of the Division of Fire
- Develop a Facility Improvement Plan by June 30th, 2020
- Adopt a false alarm ordinance by December 31st, 2020

DIVISION OF FIRE

Service Measures

	<u>2018 Actual</u>	<u>2019 Estimate</u>	<u>2020 Estimate</u>
Average response time in minutes/seconds	5 mins/34 secs	5 mins/32 secs	5 mins/25sec
Emergency medical calls	9,520	9,626	8,904
Fire Calls for Service	2,734	2,632	2,435
Structure Fire responses	243	250	240

**DEPARTMENT SUMMARY OF EXPENDITURES
DIVISION OF FIRE**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
EXPENDITURES BY DIVISION:			
Fire Administration	\$416,991	\$431,343	\$441,620
Fire Operations	8,946,549	8,806,052	9,241,315
Fire Training & Prevention	607,933	633,136	673,309
	<hr/>	<hr/>	<hr/>
TOTAL DIVISION EXPENDITURES	\$9,971,474	\$9,870,531	\$10,356,244

EXPENDITURES BY CATEGORY:

Personal Services	\$8,270,691	\$8,830,554	\$9,265,433
Contractual Services	477,351	482,450	533,037
Commodities	671,567	261,265	261,405
Capital Outlay	551,865	296,262	296,369
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	\$9,971,474	\$9,870,531	\$10,356,244

**GENERAL FUND
FIRE ADMINISTRATION**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
PERSONNEL:			
FIRE CHIEF (169)	1	1	1
ASSISTANT FIRE CHIEF (171)	1	1	1
ADMINISTRATIVE ASSISTANT (246)	0	0	1
ADMINISTRATIVE ASSISTANT (184)	1	1	0
PERSONAL SERVICES:			
100.211.51110 SALARIES & WAGES	\$286,548	\$286,273	\$298,789
100.211.51211 PERS	7,709	7,971	7,729
100.211.51213 FIRE PENSION	53,589	55,041	58,460
100.211.51214 FIRE UNFUNDED LIABILITY	911	1,609	1,609
100.211.51220 WORKERS COMPENSATION	6,667	11,451	11,952
100.211.51230 GROUP HEALTH INSURANCE	47,459	50,307	45,056
100.211.51250 CLOTHING ALLOWANCE	0	750	1,650
100.211.51270 MEDICARE	3,981	4,151	4,332
100.211.51275 LIFE INSURANCE	636	694	811
Total - PERSONAL SERVICES	<u>407,499</u>	<u>418,247</u>	<u>430,388</u>
CONTRACTUAL SERVICES:			
100.211.52111 MANDATORY TRAVEL & TRAINING	2,227	5,540	3,600
100.211.52660 PROPERTY INSURANCE	2,700	2,700	2,700
100.211.52670 BOILER & MACHINERY INSURANCE	107	250	250
100.211.52920 MEMBERSHIPS-BOOKS-PERIODICALS	1,030	1,000	1,000
Total - CONTRACTUAL SERVICES	<u>6,063</u>	<u>9,490</u>	<u>7,550</u>
COMMODITIES:			
100.211.53100 OFFICE SUPPLIES	2,716	1,756	1,756
100.211.53210 FOOD	713	750	826
100.211.53230 PURCHASE OF UNIFORMS	0	1,100	1,100
Total - COMMODITIES	<u>3,429</u>	<u>3,606</u>	<u>3,682</u>
Grand Total	\$416,991	\$431,343	\$441,620

**GENERAL FUND
FIRE OPERATIONS**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
PERSONNEL:			
DEPUTY FIRE CHIEF (FO4)	3	3	3
FIRE CAPTAIN (FO3)	4	4	4
FIRE LIEUTENANT (FO2)	8	8	8
FIREFIGHTER PM (FO1)	40	49	42
FIREFIGHTER EMT (FO1)	17	8	17
PERSONAL SERVICES:			
100.212.51110 SALARIES & WAGES	\$4,646,863	\$4,848,336	\$5,077,308
100.212.51120 OVERTIME WAGES	144,035	134,058	136,739
100.212.51150 CALL-OUT OVERTIME	16,644	29,000	29,580
100.212.51213 FIRE PENSION	1,123,620	1,194,095	1,249,465
100.212.51214 FIRE UNFUNDED LIABILITY	43,248	43,000	43,000
100.212.51220 WORKERS COMPENSATION	110,349	199,016	208,244
100.212.51230 GROUP HEALTH INSURANCE	1,085,256	1,225,382	1,273,764
100.212.51250 CLOTHING ALLOWANCE	12,375	30,000	61,050
100.212.51270 MEDICARE-CITY SHARE	66,589	72,665	75,489
100.212.51275 LIFE INSURANCE	11,213	12,485	15,053
Total - PERSONAL SERVICES	<u>7,260,193</u>	<u>7,788,037</u>	<u>8,169,692</u>
CONTRACTUAL SERVICES:			
100.212.52111 MANDATORY TRAVEL & TRAINING	10,709	12,280	32,403
100.212.52210 UTILITIES-GAS & ELECTRIC	38,778	12,000	45,000
100.212.52222 TELEPHONE LINE CHARGES	17,372	23,500	23,500
100.212.52310 MUNICIPAL GARAGE CHARGES	301,306	301,000	301,000
100.212.52330 RADIO MAINTENANCE	15,571	12,614	12,992
100.212.52480 OTHER PROFESSIONAL SERVICES	28,825	53,100	53,100
100.212.52490 OUTSIDE PRINTING	1,299	1,000	1,000
100.212.52510 MAINTENANCE OF EQUIP	21,818	14,000	14,000
100.212.52520 MAINTENANCE OF FACILITIES	30,022	35,000	35,000
100.212.52820 LICENSES AND PERMITS	320	500	500
100.212.52920 MEMBERSHIPS-BOOKS-PERIODICALS	954	1,200	1,200
Total - CONTRACTUAL SERVICES	<u>466,972</u>	<u>466,194</u>	<u>519,695</u>
COMMODITIES:			
100.212.53220 DRUGS/MEDICAL SUPPLIES	140,803	80,000	80,000
100.212.53230 PURCHASE OF UNIFORMS	95,364	100,000	100,000
100.212.53240 HOUSEHOLD GOODS	3,572	4,000	4,000
100.212.53250 CLEANING SUPPLIES	9,428	10,000	10,000
100.212.53510 SUPPLIES TO MAINTAIN EQUIP	18,191	17,500	17,500
100.212.53520 SUPPLIES TO MAINTAIN BUILDINGS	4,174	7,100	7,100
100.212.53550 HAZARDOUS MATERIALS SUPPLIES	12,975	10,000	10,000
100.212.53610 SMALL TOOLS & EQUIPMENT	6,736	3,000	3,000
100.212.53620 MAJOR TOOLS & EQUIPMENT	375,431	22,959	22,959
100.212.53710 CHEMICALS & LAB SUPPLIES	843	1,000	1,000
Total - COMMODITIES	<u>667,520</u>	<u>255,559</u>	<u>255,559</u>
CAPITAL OUTLAY:			
100.212.54310 AUTOS & TRUCK DEPR	494,002	244,000	244,000
100.212.54311 RADIO DEPRECIATION	3,570	3,570	3,677
100.212.54400 BLDGS AND OTHER STRUCTURES	54,293	48,692	48,692
Total - CAPITAL OUTLAY	<u>551,865</u>	<u>296,262</u>	<u>296,369</u>
Grand Total	\$8,946,549	\$8,806,052	\$9,241,315

**GENERAL FUND
FIRE TRAINING AND PREVENTION**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
PERSONNEL:			
FIRE CAPTAIN (F03)	2	2	2
FIRE LIEUTENANT (FO2)	3	3	3
PERSONAL SERVICES:			
100.213.51110 SALARIES & WAGES	\$384,519	\$401,872	\$429,867
100.213.51120 OVERTIME WAGES	23,566	6,150	6,150
100.213.51150 CALL-OUT OVERTIME	6,204	14,000	14,000
100.213.51213 FIRE PENSION	90,064	101,285	107,404
100.213.51214 FIRE UNFUNDED LIABILITY	1,366	2,880	2,880
100.213.51220 WORKERS COMPENSATION	9,200	16,881	17,901
100.213.51230 GROUP HEALTH INSURANCE	81,494	72,216	75,273
100.213.51250 CLOTHING ALLOWANCE	0	2,000	4,375
100.213.51270 MEDICARE-CITY SHARE	5,791	6,119	6,489
100.213.51275 LIFE INSURANCE	795	867	1,014
Total - PERSONAL SERVICES	<u>602,999</u>	<u>624,270</u>	<u>665,353</u>
CONTRACTUAL SERVICES:			
100.213.52111 MANDATORY TRAVEL & TRAINING	709	2,618	1,644
100.213.52222 TELEPHONE LINE CHARGES	990	1,320	1,320
100.213.52920 MEMBERSHIPS-BOOKS-PERIODICALS	2,617	2,828	2,828
Total - CONTRACTUAL SERVICES	<u>4,316</u>	<u>6,766</u>	<u>5,792</u>
COMMODITIES:			
100.213.53210 FOOD	618	750	814
100.213.53230 PURCHASE OF UNIFORMS	0	1,350	1,350
Total - COMMODITIES	<u>618</u>	<u>2,100</u>	<u>2,164</u>
Grand Total	\$607,933	\$633,136	\$673,309

DIVISION OF POLICE

Summary

The Division of Police is led by the Chief of Police, assisted by the four Majors. It is divided into four sections, Administration, Investigation, Patrol and Services, which are each commanded by a Major.

The mission of the Division of Police is to control crime and disorder, arrest and prosecute offenders and to ensure the safety of the motoring public, all while working within the constraints of our budget.



2020 Budget Overview

The General Fund budget for 2020 will be \$13,483,070. In addition to the General Fund dollars, we have budgeted money (\$267,940) from other funding sources, specifically the Law Enforcement Trust Fund, the Mandatory Drug Fine Fund, the DUI Education and Enforcement Fund, the JAG Grant, O.V.I. Grant, and the STEP Grant (all Special Revenue Funds).

The 2020 budget contains the following personnel:

1. 71 Sworn Police Positions (including supervisors and additional Traffic Officers)
2. 2 Additional Traffic Officers – January 2020
3. 15 Dispatchers
4. 1 Communications/Services Supervisor
5. 11 Correction Officers
6. 9 Clerical Staff
7. 1 Civilian Property Officer
8. 1 Animal Control Officer
9. 4 Housing Code Specialists
10. 4 Part-time staff associated with the supervision of prisoners and/or work details

In total we have 113 full-time employees and four part-time employees. Our personnel are responsible for meeting the basic functions of the Police Division.

The Non-General Fund dollars are used to fund the Special Investigations Unit, to promote traffic safety, to promote specialized training and to assist in our efforts to combat drunken drugged driving.

Police Services include:

- (1) Responding to calls for service
- (2) Reporting and investigating crimes
- (3) Arresting offenders
- (4) Recovering stolen property
- (5) Promoting traffic safety
- (6) Maintaining public peace
- (7) Engaging the community in problem solving

DIVISION OF POLICE
Division of Police, (continued)
Programs, Goals and Projects for 2020

1. Crime and Calls for Service Reduction: Continue to reduce Part I Crimes and CFS.
2. Continue to work with other city departments to address crime, housing and quality of life issues in specific targeted neighborhoods.
3. Train personnel to improve employee job performance and learn new trends in Law Enforcement.
4. Unitize the new traffic officers for both speed and accident reduction throughout the City.
5. Continue to expand the Chronic Nuisance Ordinance to address nuisance rental property complaints.
6. Maintain the relationships with outside agencies to utilize task force strategies to address criminal and nuisance problems in the community.
7. Capitalize on the newly created Animal Control position to work with the department and the newly added housing code specialists to continue the cleanup of the city.
8. Reduce Use of Force situations, as well as continue the reduction of citizen complaints.

Key Measurements

- Part I crimes
- Total patrol discretionary time
- Response times, priority 1, 2 and 3 calls for service
- All arrests
- Total number of crashes and citations
- Average daily jail population
- Juvenile arrests and percent of crimes and offenses involving juveniles
- Number of outstanding warrants and number of warrants served
- Drug forfeitures and seizures, dollar amount and amount of narcotics (Federal Seizures)


Service Measures

	2018 Actual	2019 Estimate	2020 Estimate
Part One Crime	2,650	2,850	2,799
Total Activity	27,891	53,887	52,900
Cases Assigned to	966	924	907
Average Daily Jail I	55.2	40.9	37.0
Traffic Crashes	952	974	956
Arrest	4,416	4,547	4,464
Moving Citations	3,123	3,774	3,887

**DEPARTMENT SUMMARY OF EXPENDITURES
DIVISION OF POLICE**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
EXPENDITURES BY DIVISION:			
Police Administration	\$547,095	\$962,535	\$1,018,495
Criminal Investigation	1,346,102	1,309,927	1,774,090
Narcotics	812,237	882,599	804,245
Uniform Patrol	6,037,324	6,462,278	6,807,697
Police Services	306,338	326,642	351,562
Police & Fire Dispatch	1,242,777	1,350,220	1,414,391
Jail Management	1,265,184	1,272,074	1,312,592
	<hr/>	<hr/>	<hr/>
TOTAL DIVISION EXPENDITURES	\$11,557,056	\$12,566,275	\$13,483,071
EXPENDITURES BY CATEGORY:			
Personal Services	\$10,188,703	\$11,004,627	\$11,950,904
Contractual Services	944,525	973,846	943,615
Commodities	127,334	159,300	149,800
Capital Outlay	296,493	428,502	438,752
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TOTAL EXPENDITURES	\$11,557,056	\$12,566,275	\$13,483,071

**GENERAL FUND
POLICE ADMINISTRATION**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
PERSONNEL:			
CHIEF OF POLICE (169)	1	1	1
DEPUTY POLICE CHIEF (171)	1	1	1
ADMINISTRATIVE ASSISTANT (184)	1	1	1
ADMINISTRATIVE ASSISTANT (246)	0	1	1
ANIMAL CONTROL OFFICER (240)	0	0.5	0.5
HOUSING CODE SPECIALIST (186)	0	4	4
SECRETARY (187)	1	1	1
PERSONAL SERVICES:			
100.221.51110 SALARIES & WAGES	\$331,266	\$603,581	\$646,641
100.221.51120 OVERTIME WAGES	0	5,400	5,400
100.221.51211 PERS	13,834	51,807	55,720
100.221.51212 POLICE PENSION	40,517	46,591	49,538
100.221.51214 POLICE UNFUNDED LIABILITY	1,044	997	997
100.221.51220 WORKERS COMPENSATION	8,025	24,359	26,082
100.221.51230 GROUP HEALTH INSURANCE	64,968	116,449	120,333
100.221.51250 CLOTHING ALLOWANCE	4,075	4,700	4,700
100.221.51270 MEDICARE-CITY SHARE	4,738	8,830	9,455
100.221.51275 LIFE INSURANCE	707	1,821	2,129
Total - PERSONAL SERVICES	<u>469,176</u>	<u>864,535</u>	<u>920,995</u>
CONTRACTUAL SERVICES:			
100.221.52111 MANDATORY TRAVEL & TRAINING	4,439	5,000	10,000
100.221.52480 OTHER PROFESSIONAL SERVICES	3,472	2,000	2,500
100.221.52490 OUTSIDE PRINTING	1,401	2,000	2,000
100.221.52510 MAINT OF EQUIPMENT	1,684	500	500
100.221.52650 POLICE PROFESSIONAL LIAB INS	51,986	71,000	65,000
100.221.52920 MEMBERSHIPS-BOOKS-PERIODICALS	2,451	2,000	2,000
Total - CONTRACTUAL SERVICES	<u>65,433</u>	<u>82,500</u>	<u>82,000</u>
COMMODITIES:			
100.221.53100 OFFICE SUPPLIES	11,224	14,000	14,000
100.221.53620 MAJOR TOOLS & EQUIPMENT	1,262	1,500	1,500
Total - COMMODITIES	<u>12,486</u>	<u>15,500</u>	<u>15,500</u>
Grand Total	\$547,095	\$962,535	\$1,018,495

**GENERAL FUND
CRIMINAL INVESTIGATION**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
PERSONNEL:			
DEPUTY POLICE CHIEF (171)	1	1	1
POLICE OFFICER (PO1)	10	9	10
POLICE SERGEANT (PO2)	0	0	1
PROPERTY OFFICER (186)	1	1	1
SECRETARY (187)	1	1	1
PERSONAL SERVICES:			
100.222.51110 SALARIES & WAGES	\$823,431	\$788,721	\$1,069,731
100.222.51120 OVERTIME WAGES	69,375	77,700	100,000
100.222.51211 PERS	13,724	14,245	15,285
100.222.51212 POLICE PENSION	165,507	149,111	206,911
100.222.51214 POLICE UNFUNDED LIABILITY	9,921	6,954	6,954
100.222.51220 WORKERS COMPENSATION	22,556	34,657	46,789
100.222.51230 GROUP HEALTH INSURANCE	188,984	171,427	249,295
100.222.51250 CLOTHING ALLOWANCE	24,050	23,500	30,550
100.222.51270 MEDICARE-CITY SHARE	11,627	12,563	16,961
100.222.51275 LIFE INSURANCE	1,098	1,049	1,613
Total - PERSONAL SERVICES	<u>1,330,273</u>	<u>1,279,927</u>	<u>1,744,090</u>
CONTRACTUAL SERVICES:			
100.222.52111 MANDATORY TRAVEL & TRAINING	989	8,000	8,000
100.222.52480 OTHER PROFESSIONAL SERVICE	5,753	8,000	8,000
100.222.52490 OUTSIDE PRINTING	443	1,000	1,000
100.222.52510 MAINTENANCE OF EQUIP	2,296	2,000	2,000
100.222.52920 MEMBERSHIPS-BOOKS-PERIODICALS	436	1,000	1,000
Total - CONTRACTUAL SERVICES	<u>9,916</u>	<u>20,000</u>	<u>20,000</u>
COMMODITIES:			
100.222.53297 SCHOOL EDUCATION SUPPLIES	2,500	2,500	2,500
100.222.53510 SUPPLIES TO MAINTAIN EQUIP	7	1,500	1,500
100.222.53610 SMALL TOOLS & EQUIP	1,293	2,000	2,000
100.222.53710 CHEMICALS & LAB SUPPLIES	2,111	4,000	4,000
Total - COMMODITIES	<u>5,912</u>	<u>10,000</u>	<u>10,000</u>
Grand Total	\$1,346,102	\$1,309,927	\$1,774,090

**GENERAL FUND
NARCOTICS DIVISION**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
PERSONNEL:			
POLICE OFFICER (PO1)	6	6	5
POLICE SERGEANT (PO2)	1	1	1
PERSONAL SERVICES:			
100.223.51110 SALARIES & WAGES	\$479,257	\$516,188	\$478,005
100.223.51120 OVERTIME WAGES	53,334	45,000	45,000
100.223.51212 POLICE PENSION	91,153	109,432	101,986
100.223.51214 POLICE UNFUNDED LIABILITY	2,611	4,425	4,425
100.223.51220 WORKERS COMPENSATION	13,047	22,448	20,920
100.223.51230 GROUP HEALTH INSURANCE	130,914	139,023	110,577
100.223.51250 CLOTHING ALLOWANCE	18,275	17,400	15,200
100.223.51270 MEDICARE-CITY SHARE	7,471	8,137	7,584
100.223.51275 LIFE INSURANCE	501	546	548
Total - PERSONAL SERVICES	<u>796,563</u>	<u>862,599</u>	<u>784,245</u>
CONTRACTUAL SERVICES:			
100.223.52111 MANDATORY TRAVEL & TRAINING	883	1,000	1,000
100.223.52480 OTHER PROFESSIONAL SERVICE	4,363	5,000	5,000
100.223.52490 OUTSIDE PRINTING	730	1,000	1,000
100.223.52510 MAINTENANCE OF EQUIP	899	2,000	2,000
100.223.52920 MEMBERSHIPS-BOOKS-PERIODICALS	330	1,000	1,000
Total - CONTRACTUAL SERVICES	<u>7,204</u>	<u>10,000</u>	<u>10,000</u>
COMMODITIES:			
100.223.53297 SCHOOL EDUCATION SUPPLIES	2,500	2,500	2,500
100.223.53510 SUPPLIES TO MAINTAIN EQUIP	1,412	1,500	1,500
100.223.53610 SMALL TOOLS & EQUIP	1,759	2,000	2,000
100.223.53710 CHEMICALS & LAB SUPPLIES	2,798	4,000	4,000
Total - COMMODITIES	<u>8,469</u>	<u>10,000</u>	<u>10,000</u>
Grand Total	\$812,237	\$882,599	\$804,245

**GENERAL FUND
UNIFORM PATROL**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
PERSONNEL:			
DEPUTY POLICE CHIEF (171)	1	1	1
POLICE SERGEANT (PO2)	9	9	8
POLICE OFFICER (PO1)	39	39	41
PERSONAL SERVICES:			
100.224.51110 SALARIES & WAGES	\$3,373,462	\$3,434,037	\$3,672,479
100.224.51120 OVERTIME WAGES	259,665	300,000	300,000
100.224.51212 POLICE PENSION	709,557	728,137	774,633
100.224.51214 POLICE UNFUNDED LIABILITY	37,074	36,419	36,419
100.224.51220 WORKERS COMPENSATION	90,361	149,361	158,899
100.224.51230 GROUP HEALTH INSURANCE	624,266	676,215	746,691
100.224.51250 CLOTHING ALLOWANCE	62,550	66,630	67,730
100.224.51270 MEDICARE-CITY SHARE	51,455	54,144	57,601
100.224.51275 LIFE INSURANCE	3,419	3,917	4,677
Total - PERSONAL SERVICES	5,211,809	5,448,860	5,819,130
CONTRACTUAL SERVICES:			
100.224.52111 MANDATORY TRAVEL & TRAINING	17,176	15,000	15,000
100.224.52310 MUNICIPAL GARAGE CHARGES	367,924	400,000	375,000
100.224.52330 RADIO MAINTENANCE	29,751	29,751	29,900
100.224.52480 OTHER PROFESSIONAL SERVICES	30,567	31,415	31,415
100.224.52490 OUTSIDE PRINTING	1,522	2,000	2,000
100.224.52510 MAINTENANCE OF EQUIP	2,176	3,000	3,000
100.224.52520 MAINTENANCE OF FACILITIES	11,162	5,000	5,000
100.224.52920 MEMBERSHIPS-BOOKS-PERIODICALS	1,230	0	0
Total - CONTRACTUAL SERVICES	461,507	486,166	461,315
COMMODITIES:			
100.224.53230 PURCHASE OF UNIFORMS	32,613	33,000	33,000
100.224.53295 TRAFFIC CONTROL SUPPLIES	1,431	2,000	2,000
100.224.53510 SUPPLIES TO MAINTAIN EQUIP	2,254	3,000	3,000
100.224.53610 SMALL TOOLS & EQUIP	339	0	0
100.224.53620 MAJOR TOOLS & EQUIPMENT	16,581	43,000	33,000
100.224.53720 AMMUNITION	14,317	18,000	18,000
Total - COMMODITIES	67,535	99,000	89,000
CAPITAL OUTLAY:			
100.224.54310 AUTOS AND TRUCKS DEPR	280,005	280,000	290,000
100.224.54311 RADIO DEPRECIATION	12,752	12,752	12,752
100.224.54313 MOBIL DATA DEPRECIATION	3,716	45,500	45,500
100.224.54360 OTHER EQUIPMENT	0	90,000	90,000
Total - CAPITAL OUTLAY	296,473	428,252	438,252
Grand Total	\$6,037,324	\$6,462,278	\$6,807,697

**GENERAL FUND
POLICE SERVICES**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
PERSONNEL:			
WORD PROCESSING OPERATOR (PC3)	1	1	1
POLICE RECORDS CLERK (PC2)	1	1	1
POLICE RECORDS CLERK (PC4)	3	3	3
 PERSONAL SERVICES:			
100.225.51110 SALARIES & WAGES	\$197,384	\$202,993	\$226,257
100.225.51120 OVERTIME WAGES	8,898	11,444	11,444
100.225.51211 PERS	28,826	30,021	33,278
100.225.51220 WORKERS COMPENSATION	4,856	8,577	9,508
100.225.51230 GROUP HEALTH INSURANCE	56,875	60,288	57,123
100.225.51250 CLOTHING ALLOWANCE	1,500	1,500	1,500
100.225.51270 MEDICARE-CITY SHARE	2,892	3,109	3,447
100.225.51275 LIFE INSURANCE	239	260	304
Total - PERSONAL SERVICES	<u>301,470</u>	<u>318,192</u>	<u>342,862</u>
 CONTRACTUAL SERVICES:			
100.225.52480 OTHER PROFESSIONAL SERVICE	660	250	250
100.225.52490 OUTSIDE PRINTING	1,917	4,250	4,250
100.225.52510 MAINTENANCE OF EQUIP	2,270	3,700	3,700
Total - CONTRACTUAL SERVICES	<u>4,848</u>	<u>8,200</u>	<u>8,200</u>
 CAPITAL OUTLAY:			
100.225.54320 OFFICE MACHINERY AND EQUIP	20	250	500
Total - CAPITAL OUTLAY	<u>20</u>	<u>250</u>	<u>500</u>
 Grand Total	 <u>\$306,338</u>	 <u>\$326,642</u>	 <u>\$351,562</u>

**GENERAL FUND
POLICE & FIRE DISPATCH**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
PERSONNEL:			
DISPATCHER (PC7)	14	15	15
COMMUNICATIONS SUPERVISOR (183)	1	1	1
PERSONAL SERVICES:			
100.226.51110 SALARIES & WAGES	\$660,514	\$734,224	\$803,049
100.226.51120 OVERTIME WAGES	168,236	131,434	131,434
100.226.51212 POLICE PENSION	6,326	1,492	1,492
100.226.51213 FIRE PENSION	4,658	0	0
100.226.51211 PERS	109,378	120,232	129,867
100.226.51220 WORKERS COMPENSATION	18,786	34,626	37,379
100.226.51230 GROUP HEALTH INSURANCE	172,484	225,317	202,047
100.226.51250 CLOTHING ALLOWANCE	10,614	12,000	14,500
100.226.51270 MEDICARE-CITY SHARE	11,588	12,552	13,550
100.226.51275 LIFE INSURANCE	1,166	1,343	1,573
Total - PERSONAL SERVICES	<u>1,163,749</u>	<u>1,273,220</u>	<u>1,334,891</u>
CONTRACTUAL SERVICES:			
100.226.52111 MANDATORY TRAINING	1,619	2,000	3,500
100.226.52222 TELEPHONE LINE CHARGES	30,826	30,000	30,000
100.226.52480 OTHER PROFESSIONAL SERVICES	1,457	1,000	1,500
100.226.52510 MAINTENANCE OF EQUIP	41,040	40,000	40,000
Total - CONTRACTUAL SERVICES	<u>75,224</u>	<u>73,000</u>	<u>75,000</u>
COMMODITIES:			
100.226.53620 MAJOR TOOLS & EQUIPMENT	3,804	4,000	4,500
Total - COMMODITIES	<u>3,804</u>	<u>4,000</u>	<u>4,500</u>
 Grand Total	 <u>\$1,242,777</u>	 <u>\$1,350,220</u>	 <u>\$1,414,391</u>

**GENERAL FUND
JAIL MANAGEMENT**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
PERSONNEL:			
DEPUTY POLICE CHIEF (171)	1	1	1
CORRECTIONS OFFICER (PO4)	11	11	11
P/T COMMUNITY SECURITY OFFICER (190)	1550 HRS	1550 HRS	1550 HRS
P/T BUILDING CLEANER (197)	1027 HRS	0	0
P/T BUILDING CLEANER (207)	0	1027 HRS	1027 HRS
PERSONAL SERVICES:			
100.229.51110 SALARIES & WAGES	\$603,127	\$621,449	\$657,031
100.229.51120 OVERTIME WAGES	32,155	34,100	34,100
100.229.51211 PERS	73,008	76,325	80,348
100.229.51212 POLICE PENSION	23,286	21,522	22,857
100.229.51214 POLICE UNFUNDED LIABILITY	1,567	1,347	1,347
100.229.51220 WORKERS COMPENSATION	15,151	26,222	27,645
100.229.51230 GROUP HEALTH INSURANCE	147,943	156,028	157,120
100.229.51250 CLOTHING ALLOWANCE	9,686	10,050	13,350
100.229.51270 MEDICARE-CITY SHARE	9,056	9,505	10,021
100.229.51275 LIFE INSURANCE	684	746	872
Total - PERSONAL SERVICES	915,663	957,294	1,004,692
CONTRACTUAL SERVICES:			
100.229.52111 MANDATORY TRAVEL & TRAINING	600	1,300	1,300
100.229.52420 MEDICAL SERVICE	19,859	35,000	30,000
100.229.52480 OTHER PROFESSIONAL SERVICE	96,892	96,000	96,000
100.229.52490 OUTSIDE PRINTING	188	500	500
100.229.52510 MAINTENANCE OF EQUIP	5,909	9,180	9,180
100.229.52880 OTHER OPERATING COSTS	31,315	50,000	45,000
100.229.52980 MISCELLANEOUS CONTRACTUAL SVC	165,631	102,000	105,120
Total - CONTRACTUAL SERVICES	320,393	293,980	287,100
COMMODITIES:			
100.229.53220 DRUGS & MEDICAL SUPPLIES	1,768	4,000	4,000
100.229.53230 PURCHASE OF UNIFORMS	4,246	4,000	4,000
100.229.53250 CLEANING SUPPLIES	6,322	5,000	5,000
100.229.53510 SUPPLIES TO MAINTAIN EQUIP	3,060	2,000	2,000
100.229.53520 SUPPLIES TO MAINTAIN FACILITIES	2,748	1,500	1,500
100.229.53620 MAJOR TOOLS AND EQUIPMENT	10,984	4,300	4,300
Total - COMMODITIES	29,128	20,800	20,800
Grand Total	\$1,265,184	\$1,272,074	\$1,312,592

**DEPARTMENT SUMMARY OF EXPENDITURES
DEPARTMENT OF COMMUNITY REVITALIZATION**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
EXPENDITURES BY DIVISION:			
Community Revitalization Administration	\$111,323	\$18,000	\$0
Recreation	23,763	0	0
Community Development	434,354	23,800	0
	<hr/>	<hr/>	<hr/>
TOTAL DIVISION EXPENDITURES	\$569,441	\$41,800	\$0
EXPENDITURES BY CATEGORY:			
Personal Services	\$538,843	\$41,800	\$0
Contractual Services	30,598	0	0
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	\$569,441	\$41,800	\$0

**GENERAL FUND
COMMUNITY REVITALIZATION ADMINISTRATION**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
PERSONNEL:			
COMMUNITY REVITALIZATION DIRECTOR (169)	1	0	0
PERSONAL SERVICES:			
100.410.51110 SALARIES & WAGES	\$80,983	\$0	\$0
100.410.51211 PERS	11,750	0	0
100.410.51220 WORKERS COMPENSATION	2,155	0	0
100.410.51230 GROUP HEALTH INSURANCE	6,439	0	0
100.410.51240 UNEMPLOYMENT COMPENSATION	1,770	18,000	0
100.410.51270 MEDICARE-CITY SHARE	1,161	0	0
100.410.51275 LIFE INSURANCE	231	0	0
Total - PERSONAL SERVICES	<u>104,489</u>	<u>18,000</u>	<u>0</u>
CONTRACTUAL SERVICES			
100.410.52222 TELEPHONE LINE CHARGES	330	0	0
100.410.52480 OTHER PROFESSIONAL SERVICE	6,505	0	0
Total - CONTRACTUAL SERVICES	<u>6,835</u>	<u>0</u>	<u>0</u>
Grand Total	\$111,323	\$18,000	\$0

**GENERAL FUND
RECREATION**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
CONTRACTUAL SERVICES:			
100.413.52950 RECREATIONAL ACTIVITIES	\$23,763	\$0	\$0
Total - CONTRACTUAL SERVICES	<u>23,763</u>	<u>0</u>	<u>0</u>
Grand Total	\$23,763	\$0	\$0

**GENERAL FUND
COMMUNITY DEVELOPMENT**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
PERSONNEL:			
HUD PROGRAM ADMINISTRATOR (176)	1	0	0
HOUSING CODE SPECIALIST (186)	4	0	0
ADMINISTRATIVE ASSISTANT (184)	1	0	0
ANIMAL CONTROL OFFICER (186)	0.5	0	0
PERSONAL SERVICES:			
100.163.51110 SALARIES & WAGES	\$312,869	\$0	\$0
100.163.51120 OVERTIME WAGES	270	0	0
100.163.51211 PERS	43,198	0	0
100.163.51220 WORKERS COMPENSATION	7,681	0	0
100.163.51230 GROUP HEALTH INSURANCE	64,938	0	0
100.163.51240 UNEMPLOYMENT COMPENSATION	0	23,800	0
100.163.51270 MEDICARE-CITY SHARE	4,408	0	0
100.163.51275 LIFE INSURANCE	990	0	0
Total - PERSONAL SERVICES	434,354	23,800	0
 Grand Total	 \$434,354	 \$23,800	 \$0

PUBLIC WORKS - ENGINEERING DIVISION
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Summary

The Division consists of four full-time employees under the direction of the Public Works and Utilities Director. The budgets under the direction of this Division include Engineering and Street Lighting. The Division is responsible for the overall planning, design and construction of public improvements such as streets, bridges, traffic control, sidewalks, and water and sewer mains within the City and administers the City's Capital Improvements Program which leverages state and federal grants to average approximately \$2-\$6 million annually. The Engineering Division also reviews and approves plats and improvement plans for new subdivisions and private developments; and administers the storm water and floodplain management plans,



Goals and Objectives

- Goal 1: Improve construction processes to deliver project completion in a timely manner.
- Goal 2: Research and pursue all viable grant opportunities.
- Goal 3: Continue to incorporate record drawings into the Geographic Information System.

PUBLIC WORKS - PARKS MAINTENANCE DIVISION
Summary

The Parks Maintenance Division consists of (6) full time maintenance employees and seasonal employees who maintain all of the City parks, including the associated playground equipment, splash pads, and structures, Baker Bowl Skate Park, Pioneer Cemetery, Governor’s Square, Port Middletown and the walking paths throughout the City. Other responsibilities are to oversee the mowing contractors, transporting and set up of portable stage, decorating City streets, buildings and parks for holidays. Other responsibilities include numerous set up/take down requests for special events, removal of downed trees/branches in the City streets or parks, along with the removal of graffiti from City owned property. The Parks Division also mows and maintains the closed landfill area and assists the Grounds Maintenance Division.


Goals and Objectives

- Goal 1: Continue the improvement of City parks by painting and repairing the existing playground structures, benches, fences, picnic tables and all other structures in parks as necessary.
- Goal 2: Work with Keep Middletown Beautiful, local employers and organizations to create and coordinate volunteer efforts in the Parks.
- Goal 3: Continue tree trimming and removal of dead or hazardous trees on City owned properties.
- Goal 4: Assist the Light up Middletown volunteers in decorating Smith Park for Christmas display.


Service Measures

	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Estimate</u>
Number of park acres maintained	270 acres	270 acres	270 acres
Number of trees planted (Parks/Grounds)	29 trees	53 trees	100 trees

**DEPARTMENT SUMMARY OF EXPENDITURES
DEPARTMENT OF PUBLIC WORKS & UTILITIES**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
EXPENDITURES BY DIVISION:			
Engineering	\$431,139	\$461,588	\$484,487
Street Lighting	649,670	710,120	717,221
Parks Maintenance	771,739	859,157	899,093
	<hr/>	<hr/>	<hr/>
TOTAL DIVISION EXPENDITURES	\$1,852,548	\$2,030,865	\$2,100,801
EXPENDITURES BY CATEGORY:			
Personal Services	\$833,784	\$901,734	\$969,394
Contractual Services	952,670	1,033,380	1,031,492
Commodities	28,204	49,000	52,459
Capital Outlay	37,890	46,751	47,456
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	\$1,852,548	\$2,030,865	\$2,100,801

**GENERAL FUND
ENGINEERING**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
PERSONNEL:			
ASSISTANT CITY ENGINEER (276)	0.5	0.5	0.5
CITY ENGINEER (171)	1	1	1
ENGINEERING CONSTRUCTION INSPECTOR (181)	1	1	1
ENGINEERING TECHNICIAN (184)	1	1	1
PERSONAL SERVICES:			
100.512.51110 SALARIES & WAGES	\$234,431	\$260,775	\$283,921
100.512.51120 OVERTIME WAGES	3,660	5,000	5,000
100.512.51211 PERS	31,966	37,208	40,449
100.512.51220 WORKERS COMPENSATION	5,955	10,630	11,557
100.512.51230 GROUP HEALTH INSURANCE	49,299	54,208	57,460
100.512.51250 CLOTHING ALLOWANCE	700	700	700
100.512.51270 MEDICARE-CITY SHARE	3,334	3,854	4,189
100.512.51275 LIFE INSURANCE	520	607	710
Total - PERSONAL SERVICES	<u>329,864</u>	<u>372,982</u>	<u>403,986</u>
CONTRACTUAL SERVICES:			
100.512.52110 TRAVEL AND TRAINING	540	1,000	1,000
100.512.52120 EMPLOYEE MILEAGE REIMBURSEMENT	0	100	100
100.512.52222 TELEPHONE LINE CHARGES	1,511	2,500	2,500
100.512.52310 MUNICIPAL GARAGE CHARGES	10,878	11,000	10,000
100.512.52430 ENGINEERING SERVICE	33,692	42,106	35,000
100.512.52480 OTHER PROFESSIONAL SERVICE	152	0	0
100.512.52510 MAINTENANCE OF EQUIP	805	5,000	5,000
100.512.52920 MEMBERSHIPS-BOOKS-PERIODICALS	643	1,000	1,000
100.512.52980 OTHER MISC CONTRACTUAL SERVICES	37,582	0	0
Total - CONTRACTUAL SERVICES	<u>85,804</u>	<u>62,706</u>	<u>54,600</u>
COMMODITIES:			
100.512.53100 OFFICE SUPPLIES	1,421	2,000	2,000
100.512.53510 SUPPLIES TO MAINTAIN EQUIPMENT	603	1,500	1,500
100.512.53610 SMALL TOOLS & EQUIPMENT	48	300	300
Total - COMMODITIES	<u>2,071</u>	<u>3,800</u>	<u>3,800</u>
CAPITAL OUTLAY:			
100.512.54300 COMPUTERS & OTHER PERIPHERALS	0	1,000	1,000
100.512.54310 AUTOS & TRUCKS DEPR	13,101	13,100	13,101
100.512.54370 COMPUTER SOFTWARE	298	8,000	8,000
Total - CAPITAL OUTLAY	<u>13,399</u>	<u>22,100</u>	<u>22,101</u>
Grand Total	\$431,139	\$461,588	\$484,487

**GENERAL FUND
STREET LIGHTING**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
CONTRACTUAL SERVICES:			
100.590.52210 UTILITIES-GAS AND ELECTRIC	\$632,818	\$650,000	\$652,221
100.590.52480 OTHER PROFESSIONAL SERVICES	0	25,000	25,000
100.590.52510 MAINTENANCE OF EQUIPMENT	8,447	15,120	20,000
Total - CONTRACTUAL SERVICES	<u>641,265</u>	<u>690,120</u>	<u>697,221</u>
COMMODITIES:			
100.590.53510 SUPPLIES TO MAINTAIN EQUIPMENT	8,405	20,000	20,000
Total - COMMODITIES	<u>8,405</u>	<u>20,000</u>	<u>20,000</u>
 Grand Total	 \$649,670	 \$710,120	 \$717,221

**GENERAL FUND
PARKS MAINTENANCE**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
PERSONNEL:			
MAINTENANCE WORKER (PW3)	2	2	2
EQUIPMENT OPERATOR (PW4)	4	4	4
SEASONAL MOWING INSPECTOR	387 HRS	387 HRS	387 HRS
SEASONAL EMPLOYEES	2160 HRS	2160 HRS	2160 HRS
PERSONAL SERVICES:			
100.542.51110 SALARIES & WAGES	\$305,267	\$323,709	\$348,595
100.542.51120 OVERTIME WAGES	32,191	25,000	25,000
100.542.51211 PERS	47,158	48,819	51,883
100.542.51220 WORKERS COMPENSATION	8,208	13,948	14,824
100.542.51230 GROUP HEALTH INSURANCE	98,413	104,318	110,577
100.542.51250 CLOTHING ALLOWANCE	3,000	3,000	4,200
100.542.51270 MEDICARE-CITY SHARE	4,807	5,056	5,374
100.542.51275 LIFE INSURANCE	286	312	365
100.542.51280 AFSCME CARE PLAN	4,590	4,590	4,590
Total - PERSONAL SERVICES	503,919	528,752	565,408
CONTRACTUAL SERVICES:			
100.542.52110 TRAVEL AND TRAINING	378	500	800
100.542.52111 MANDATORY TRAVEL & TRAINING	109	202	204
100.542.52210 UTILITIES-GAS AND ELECTRIC	37,189	48,000	48,000
100.542.52222 TELEPHONE LINE CHARGES	660	700	700
100.542.52310 MUNICIPAL GARAGE CHARGES	23,409	30,000	27,000
100.542.52330 RADIO MAINTENANCE	1,302	1,302	1,400
100.542.52480 OTHER PROFESSIONAL SERVICES	17,208	16,000	16,000
100.542.52481 CONTRACTUAL MOWING	136,170	171,700	173,417
100.542.52520 MAINTENANCE OF FACILITIES	7,708	10,000	10,000
100.542.52820 LICENSES AND PERMITS	89	100	100
100.542.52920 MEMBERSHIPS-BOOKS-PERIODICALS	50	50	50
100.542.52970 UNIFORM RENTAL SERVICE	1,330	2,000	2,000
Total - CONTRACTUAL SERVICES	225,602	280,554	279,671
COMMODITIES:			
100.542.53100 OFFICE SUPPLIES	915	800	800
100.542.53220 DRUGS-MEDICAL SUPPLIES	64	100	100
100.542.53230 PURCHASE OF UNIFORMS	77	300	300
100.542.53250 CLEANING SUPPLIES	1,041	1,500	1,500
100.542.53510 SUPPLIES TO MAINTAIN EQUIP	2,503	4,000	4,000
100.542.53520 SUPPLIES TO MAINTAIN BLDGS	12,127	17,500	19,959
100.542.53610 SMALL TOOLS & EQUIPMENT	1,000	1,000	2,000
Total - COMMODITIES	17,727	25,200	28,659
CAPITAL OUTLAY:			
100.542.54300 COMPUTERS & OTHER PERIPHERALS	0	450	450
100.542.54310 AUTOS & TRUCKS DEPRECIATION	22,891	22,888	22,888
100.542.54311 RADIO DEPRECIATION	486	486	490
100.542.54550 PARK FACILITIES	1,114	827	1,527
Total - CAPITAL OUTLAY	24,491	24,651	25,355
Grand Total	\$771,739	\$859,157	\$899,093

**DEPARTMENT SUMMARY OF EXPENDITURES
NON-DEPARTMENTAL EXPENDITURE**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
EXPENDITURES BY DIVISION:			
Non-Departmental	\$1,766,680	\$2,005,959	\$1,690,463
	<hr/>	<hr/>	<hr/>
TOTAL DIVISION EXPENDITURES	\$1,766,680	\$2,005,959	\$1,690,463
 EXPENDITURES BY CATEGORY:			
Personal Services	\$25,253	\$33,835	\$34,173
Contractual Services	1,563,444	1,463,979	1,405,086
Commodities	16,782	19,265	13,525
Capital Outlay	161,201	488,880	237,679
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	\$1,766,680	\$2,005,959	\$1,690,463

**GENERAL FUND
NON-DEPARTMENTAL**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
PERSONAL SERVICES:			
100.911.51275	\$25,253	\$33,835	\$34,173
	<u>25,253</u>	<u>33,835</u>	<u>34,173</u>
CONTRACTUAL SERVICES:			
100.911.52210	162,894	182,000	183,820
100.911.52220	3,747	2,000	2,020
100.911.52222	71,935	116,895	100,064
100.911.52230	65,235	100,000	97,130
100.911.52240	51,232	75,000	75,750
100.911.52310	2,242	4,200	3,700
100.911.52440	48,792	50,000	50,500
100.911.52441	374,490	255,000	255,000
100.911.52480	294,920	129,497	130,182
100.911.52490	2,005	3,700	3,737
100.911.52510	80,342	105,000	72,000
100.911.52511	840	12,000	1,100
100.911.52520	1,172	1,000	1,010
100.911.52610	21,868	25,500	26,400
100.911.52620	90	250	253
100.911.52630	247,828	247,500	249,975
100.911.52810	39,197	44,000	44,440
100.911.52830	5,000	25,500	20,000
100.911.52920	35,296	31,837	35,500
100.911.52940	42,074	26,850	27,000
100.911.52980	12,245	25,750	25,000
100.911.52999	0	500	505
	<u>1,563,444</u>	<u>1,463,979</u>	<u>1,405,086</u>
COMMODITIES:			
100.911.53100	0	0	250
100.911.53296	120	1,000	1,010
100.911.53510	15,565	16,465	10,465
100.911.53630	1,097	1,800	1,800
	<u>16,782</u>	<u>19,265</u>	<u>13,525</u>
CAPITAL OUTLAY:			
100.911.54310	6,996	7,000	7,000
100.911.54320	0	3,859	3,859
100.911.54369	0	25,000	25,000
100.911.54370	154,205	155,000	155,000
100.911.54375	0	298,021	46,820
	<u>161,201</u>	<u>488,880</u>	<u>237,679</u>
Grand Total	\$1,766,680	\$2,005,959	\$1,690,463

**DEPARTMENT SUMMARY OF EXPENDITURES
TRANSFERS OUT**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
EXPENDITURES BY DIVISION:			
Transfers Out	\$728,254	\$528,593	\$935,968
	<hr/>	<hr/>	<hr/>
TOTAL DIVISION EXPENDITURES	\$728,254	\$528,593	\$935,968
EXPENDITURES BY CATEGORY:			
Transfers	728,254	528,593	935,968
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	\$728,254	\$528,593	\$935,968

**GENERAL FUND
TRANSFERS OUT**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
TRANSFERS:			
100.915.58180	\$70,000	\$120,000	\$120,000
100.915.58190	150,000	100,000	100,000
100.915.58230	157,036	0	(49,000)
100.915.58287	133,000	202,000	200,000
100.915.58288	50,000	41,000	35,000
100.915.58291	(500,000)	(400,000)	(430,000)
100.915.58295	0	0	500,000
100.915.58308	400,000	125,000	125,000
100.915.58201	193,218	155,593	159,968
100.915.58296	75,000	185,000	175,000
Total - TRANSFERS	<u>728,254</u>	<u>528,593</u>	<u>935,968</u>
Grand Total	\$728,254	\$528,593	\$935,968

GENERAL FUND EXPENDITURES			
	2018 ACTUAL	2019 BUDGET	2020 BUDGET
DIVISION/PROGRAM			
City Council	\$146,588	\$157,732	\$165,610
City Manager's Office	342,258	476,163	428,886
Finance	489,640	579,796	634,831
Info Systems	643,425	717,267	727,072
Administrative Services	1,808,854	2,396,667	2,543,707
Economic Development	1,020,837	1,266,386	1,544,976
Fire	9,971,474	9,870,531	10,356,244
Police	11,557,056	12,566,275	13,483,071
Community Revitalization	569,441	41,800	0
Public Works & Utilities	1,852,548	2,030,865	2,100,801
Non-Departmental	1,766,680	2,005,959	1,690,463
Transfers Out	728,254	528,593	935,968
TOTAL DIVISION/PROGRAM	\$30,897,053	\$32,638,034	\$34,611,629
EXPENDITURES:			
Personal Services	\$23,130,515	\$24,678,398	\$26,258,053
Contractual Services	5,003,901	5,518,824	5,614,438
Commodities	911,614	577,249	574,439
Capital Outlay	1,122,770	1,334,970	1,228,731
Transfers	571,218	528,593	984,968
Loans	157,036	0	(49,000)
TOTAL EXPENDITURES	\$30,897,053	\$32,638,034	\$34,611,629

SECTION 4

SPECIAL REVENUE FUNDS

SPECIAL REVENUES

EXPENDITURES BY FUND

Fund	Actual 2018	Budget 2019	Budget 2020	\$ Increase (Decrease)	% Increase (Decrease)
City Income Tax	\$ 25,006,327	\$23,584,612	\$23,865,419	\$ 280,807	1.2%
Public Safety Levy	3,565,000	3,301,000	3,393,000	92,000	2.8%
Auto & Gas Tax	2,783,662	3,471,301	4,121,265	649,964	18.7%
Conservancy	124,405	125,449	125,449	0	0.0%
Health & Environment	529,693	585,338	721,670	136,332	23.3%
EMS	5,364	8,850	8,850	0	0.0%
UDAG	3,530	0	60,000	60,000	100.0%
Court Computerization	48,567	55,000	175,000	120,000	218.2%
Law Enforcement Trust	0	0	0	0	0.0%
Mandatory Drug Fine	138,871	148,743	178,743	30,000	20.2%
Probation Services	116,835	159,994	198,815	38,821	24.3%
Termination Pay	229,438	500,000	600,000	100,000	20.0%
Indigent Driver Alcohol Treatment	13,755	25,000	25,000	0	0.0%
Enforcement /Education	5,000	0	7,500	7,500	100.0%
Civic Development	314,500	489,887	473,684	(16,203)	-3.3%
Municipal Court	1,612,065	1,847,225	1,934,274	87,049	4.7%
Police Grants	48,029	131,265	81,697	(49,568)	-37.8%
Court IDIAM	2,561	25,000	25,000	0	0.0%
Court Special Projects	77,032	162,234	469,294	307,060	189.3%
Nuisance Abatement	673,770	330,000	330,000	0	0.0%
Senior Citizens Levy	664,267	715,500	729,810	14,310	2.0%
Total	\$ 35,962,671	\$35,666,398	\$37,524,470	\$ 1,858,072	5.2%

Table 4.1 Special Revenue Expenditures by Fund

Definition of Special Revenue Funds

To account for the proceeds of revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted for specific resources.

Special Revenue Fund Summary

The summary in table 4.1 lists the actual expenditures for 2018 as well as dollar and percentage comparisons between 2019 and 2020 budgeted expenditures. Twenty-one Special Revenue funds are budgeted for 2020. The largest Special Revenue Fund is the City Income Tax Fund which transfers income tax revenue to other funds. For line item detail of each fund, please refer to the specific fund in this section.

City Income Tax Fund

To account for income taxes received for distribution to other funds of the City. Included in the City Income Tax Fund is the Taxation Division. The income tax rate is 1.75% which includes a .25% Public Safety Income Tax Levy.

The following chart (Figure 4.1) shows the City income tax receipts since 2013 as well as the projections for 2019 and 2020.

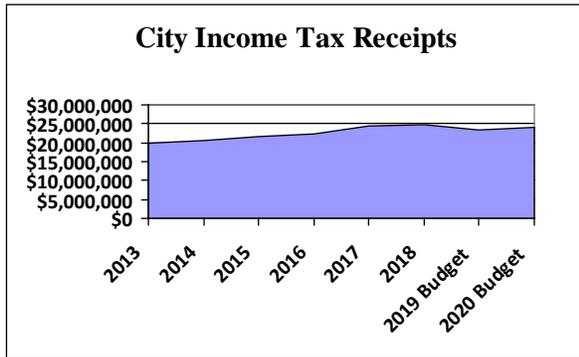


Figure 4.1 City Income Tax Receipts History

Public Safety Levy Fund

To account for the .25% income tax levy passed by the citizens of Middletown effective January 2008. This income tax levy is designated to assist in the funding of the public safety divisions (Police and Fire).

Auto and Gas Tax Fund

To account for state levied and controlled gasoline tax and county vehicle license fees that are remitted to the City for routine street maintenance and traffic control. Other activities funded by these revenues are snow plowing and grounds maintenance. The Electronic Maintenance, Street Maintenance, and Grounds Maintenance divisions are supported by this fund.

The chart (Figure 4.2) lists the revenues for this fund. City income tax subsidizes this fund and accounts for 9.34% of the revenues in 2020. Other revenues include County vehicle licenses tax (based upon vehicle registration in the County from the Department of Motor Vehicles), County license renewal fees (\$2.50

per license renewed in the City, shared by Butler County), motor vehicle permissive tax (\$5 tax distributed by the State of Ohio), municipal motor vehicle license tax (\$5 per license plate for vehicles registered to City of Middletown owners). Radio charges are communication system maintenance fees and depreciation costs for replacement of radio communication devices which is administered by the Electronic Maintenance Division.

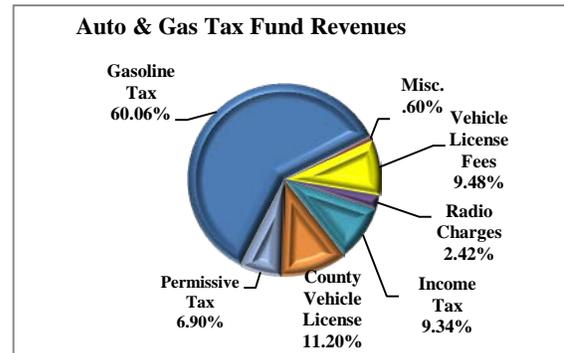


Figure 4.2 Source of Auto & Gas Tax Revenues

The three divisions of the Auto & Gas Tax Fund are in the Public Works & Utilities Department and are described as follows:

Electronic Maintenance

The Electronic Maintenance Division is responsible for traffic control systems, radio communication system, city owned street lighting, and the airport navigational aids.

Street Maintenance

The Street Maintenance Division is responsible for preventative maintenance of the City's streets and alleys, snow removal, pavement markings, and sign repairs and/or replacements.

Grounds Maintenance

The Grounds Maintenance Division is responsible for the maintenance of grounds for all City's parks, right-of-ways, and medians. This division also maintains all landscaped areas including downtown planters, oversees all contractual mowing, and maintains a tree nursery as well as plant, replace, and prune trees and shrubs on all city property.

Conservancy Fund

To account for the property tax receipts of the City's annual conservancy property tax levy of 0.15 mill. The tax is paid on property owned within the City of Middletown and is located within the Miami Conservancy District which benefits from the district's flood control efforts.

Health Fund

To account for grant money received from the State for the City's public health subsidy as well as other revenues, and to account for the activities of the City Health Department. This department is subsidized from the Income Tax Fund.

The Health Department is under the immediate direction of the Commissioner of Health & Environment who is appointed by the Board of Health & Environment. The Board of Health & Environment is composed of seven members appointed by the City Council as specified in the City Charter.

The Health Department inspects and licenses restaurants, groceries, vending machines, public swimming pools and spas, tattoo parlors, waste and fresh water haulers, mobile home parks, and conducts inspections of public buildings. The department is also responsible for community health assessment and disease control as well as maintains vital statistics that registers and certifies all records of birth and death for the City.

Emergency Medical Services Fund (EMS)

This fund is used for revenues designated for emergency medical personnel training and medical supplies for emergency vehicles.

Urban Development Action Grant Fund (UDAG)

To account for the Urban Development Action Grant loans given to businesses for economic development activities such as façade loans for the downtown area.

Court Computerization Fund

To accumulate funds for computer equipment and software for the Municipal Court. This fund receives a portion of the court costs assessed to persons appearing in Middletown Municipal Court.

Law Enforcement Trust Fund

This fund accounts for revenues resulting from the sale of property seized by the Middletown Police Division in the course of its criminal investigations (federal funds from the Department of Justice). Expenditures are solely for law enforcement purposes.

Mandatory Drug Fine Fund

To account for drug fines received as a result of mandatory drug offense fines arising from arrests made by Middletown officers. Expenditures are for law enforcement purposes pertaining to drug offenses.

Probation Services Fund

The Probation Services Fund was established in 1995 to account for probation fees levied by the Middletown Municipal Court. Expenditures of this fund are used for staffing and counseling of domestic abuse offenders.

Termination Pay Fund

To account for expenditures resulting from the retirement or resignation of City employees. Expenditures will consist of accrued vacation, accrued holiday pay, and other accrued benefits due to City employees.

Indigent Driver Alcohol Treatment Fund

To account for fines collected by the Municipal Court to be used for treatment of indigent drivers convicted of driving under the influence.

Enforcement/Education Fund

To account for fines collected by the Municipal Court to be used by the Court and Police for traffic education and enforcement.

Civic Development Fund

To account for the City’s transient lodging tax receipts that are to be used for civic development purposes.

Municipal Court Fund

To account for fines and court costs levied by the City’s Municipal Court and to account for the operations of the Middletown Municipal Court. The Municipal Court has jurisdiction in civil and misdemeanor criminal cases as well as preliminary hearings of felony cases. Fines and forfeitures comprise the largest revenue of the Municipal Court Fund consisting of court costs and city fines, with 27.35% of the revenues from income tax.

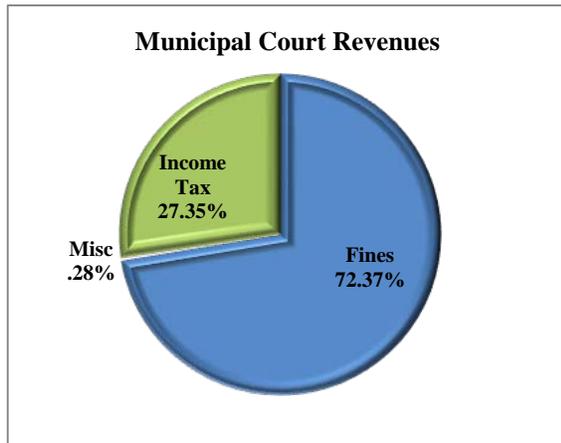


Figure 4.3 Sources of Municipal Court Revenues

Police Grant Fund

To account for grant funds awarded to the Police Division by outside sources. The grants anticipated in 2020 will be used for training and overtime of patrol officers for high visibility and overtime of patrol officers for high visibility traffic enforcement.

Court Indigent Driver Interlock and Alcohol Monitoring Fund (IDIAM)

This fund was created in 2009 to account for the revenues (fines) and expenses associated with the Municipal Court’s DUI convictions according to Senate Bill 17. A portion of the court cost will cover the cost of immobilizing or disabling devices along with remote alcohol monitoring devices for indigent offenders.

Court Special Projects Fund

To accumulate funds for equipment and special projects for the Municipal Court. This fund receives a portion of the court costs assessed to clients of the Municipal Court.

Nuisance Abatement Fund

This fund was established in 2011 to account for revenues (fines and assessments) associated with property maintenance violations such as accumulated rubbish, tall weeds and grass, and other property maintenance violations as specified in the Codified Ordinances. Grants are also received to assist with demolition of buildings on properties that are deemed unsafe or abandoned.

Senior Citizens Levy Fund

A five year 1.0 mill property tax levy was passed by voters in 2017 to help pay for its senior center mortgage. These funds are passed along to the Middletown Areas Senior Citizens, Inc.

CITY INCOME TAX EXPENDITURE HISTORY			
Transfers to	2018 Actual	2019 Budget	2020 Budget
Division of Taxation	\$ 630,305	\$ 769,042	\$ 800,051
General Fund	15,233,213	14,190,000	15,226,376
Public Safety Levy Fund	3,565,000	3,332,680	3,440,992
Auto & Gas Tax Fund	570,000	600,000	320,000
Health Fund	150,000	150,000	395,000
G.O. Debt Retirement	1,589,809	1,529,890	700,000
Termination Pay Fund	500,000	500,000	475,000
Municipal Court Fund	350,000	475,000	525,000
Police & Fire Pensions	2,410,000	2,030,000	1,975,000
Computer Replacement Fund	8,000	8,000	8,000
Total	\$ 25,006,327	\$ 23,584,612	\$ 23,865,419

Table 4.2 Transfers of the City Income Tax receipts to other funds from 2018-2020

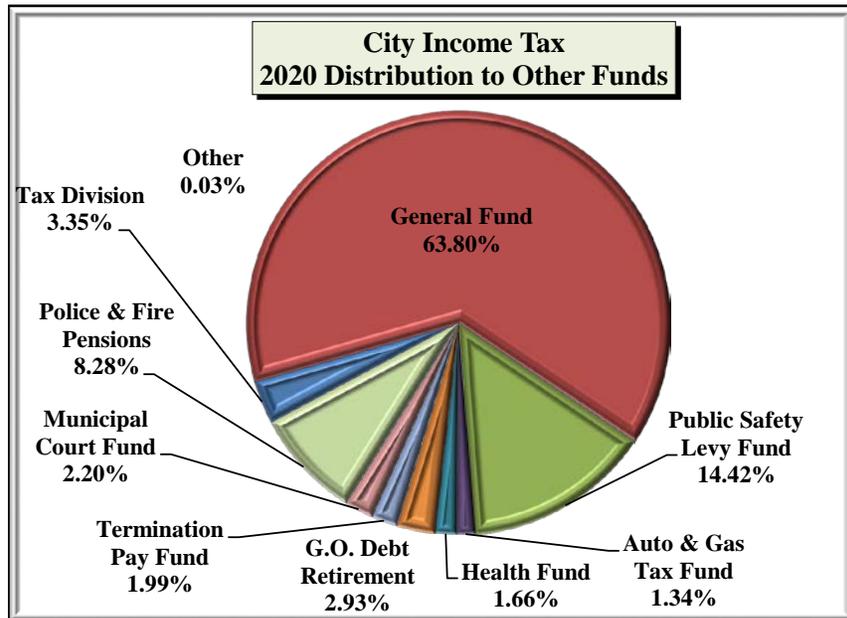


Figure 4.4 Distribution of the City Income Tax receipts to other funds for the year 2020

**FUND SUMMARY FOR FUND 230
CITY INCOME TAX FUND**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
BEGINNING BALANCE: JANUARY 1	\$445,732	\$380,774	\$124,752
REVENUES:			
Income Tax	\$24,941,368	\$23,328,590	\$24,136,769
TOTAL REVENUES	<u>\$24,941,368</u>	<u>\$23,328,590</u>	<u>\$24,136,769</u>
TOTAL RESOURCES	\$25,387,100	\$23,709,364	\$24,261,521
EXPENDITURES:			
Personal Services	\$554,600	\$614,667	\$656,926
Contractual Services	59,041	149,375	135,125
Commodities	5,316	4,000	7,000
Capital Outlay	11,348	1,000	1,000
Transfers	24,376,022	22,815,570	23,065,368
TOTAL EXPENDITURES	<u>\$25,006,327</u>	<u>\$23,584,612</u>	<u>\$23,865,419</u>
ENDING BALANCE DECEMBER 31	\$380,774	\$124,752	\$396,102

**INCOME TAX FUND
TAXATION**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
PERSONNEL:			
SUPERINTENDENT OF TAXATION (176)	1	1	1
INCOME TAX AUDITOR (182)	2	2	2
EXECUTIVE ACCOUNT CLERK (186)	1	1	1
SENIOR ACCOUNT CLERK (188)	4	3	3
SENIOR ACCOUNT CLERK (234)	0	1	1
PERSONAL SERVICES:			
230.133.51110 SALARIES & WAGES	\$373,505	\$405,563	\$447,411
230.133.51120 OVERTIME WAGES	17,022	20,000	20,000
230.133.51211 PERS	54,499	59,579	65,438
230.133.51220 WORKERS COMPENSATION	9,576	17,023	18,696
230.133.51230 GROUP HEALTH INSURANCE	93,315	104,944	96,981
230.133.51270 MEDICARE-CITY SHARE	5,455	6,171	6,778
230.133.51275 LIFE INSURANCE	1,228	1,387	1,622
Total - PERSONAL SERVICES	<u>554,600</u>	<u>614,667</u>	<u>656,926</u>
CONTRACTUAL SERVICES:			
230.133.52111 MANDATORY TRAVEL & TRAINING	2,088	2,000	2,000
230.133.52120 EMPLOYEE MILEAGE REIMBURSEMENT	265	500	500
230.133.52222 TELEPHONE LINE CHARGES	300	300	300
230.133.52480 OTHER PROFESSIONAL SERVICES	41,432	90,250	75,000
230.133.52490 OUTSIDE PRINTING	13,705	54,000	55,000
230.133.52510 MAINTENANCE OF EQUIPMENT	1,227	2,000	2,000
230.133.52620 EMPLOYEE BONDS	0	100	100
230.133.52920 MEMBERSHIPS-BOOKS-PERIODICALS	25	225	225
Total - CONTRACTUAL SERVICES	<u>59,041</u>	<u>149,375</u>	<u>135,125</u>
COMMODITIES:			
230.133.53100 OFFICE SUPPLIES	<u>5,316</u>	<u>4,000</u>	<u>7,000</u>
Total - COMMODITIES	5,316	4,000	7,000
CAPITAL OUTLAY:			
230.133.54320 OFFICE MACHINERY & EQUIPMENT	<u>11,348</u>	<u>1,000</u>	<u>1,000</u>
Total - CAPITAL OUTLAY	11,348	1,000	1,000
Grand Total	\$630,305	\$769,042	\$800,051

**INCOME TAX FUND
TRANSFERS OUT**

	Actual Expenditures 2018	Amount Budgeted 2019	Department Budget 2020
TRANSFERS:			
230.915.58110 TRANS TO GENERAL FUND	\$15,233,213	\$14,190,000	\$15,226,376
230.915.58120 TRANS TO AUTO & GAS TAX	570,000	600,000	320,000
230.915.58130 TRANS TO FIRE PENSION	1,320,000	1,140,000	1,085,000
230.915.58140 TRANS TO POLICE PENSION	1,090,000	890,000	890,000
230.915.58150 TRANS TO G.O. BOND RETIREMENT	1,589,809	1,529,890	700,000
230.915.58190 TRANS TO COMPUTER REPL.	8,000	8,000	8,000
230.915.58250 TRANS TO TERMINATION PAY	500,000	500,000	475,000
230.915.58273 TRANS TO PUBLIC SAFETY LEVY FUND	3,565,000	3,332,680	3,440,992
230.915.58289 TRANS TO HEALTH	150,000	150,000	395,000
230.915.58290 TRANS TO MUNICIPAL COURT	350,000	475,000	525,000
Total - TRANSFERS	<u>24,376,022</u>	<u>22,815,570</u>	<u>23,065,368</u>
Grand Total	\$24,376,022	\$22,815,570	\$23,065,368

**FUND SUMMARY FOR FUND 200
PUBLIC SAFETY LEVY FUND**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
BEGINNING BALANCE: JANUARY 1	\$0	\$0	\$31,680
REVENUES:			
Transfers	\$3,565,000	\$3,332,680	\$3,440,992
TOTAL REVENUES	\$3,565,000	\$3,332,680	\$3,440,992
TOTAL RESOURCES	\$3,565,000	\$3,332,680	\$3,472,672
EXPENDITURES:			
Transfers	\$3,565,000	\$3,301,000	\$3,393,000
TOTAL EXPENDITURES	\$3,565,000	\$3,301,000	\$3,393,000
ENDING BALANCE DECEMBER 31	\$0	\$31,680	\$79,672

**PUBLIC SAFETY LEVY INCOME TAX FUND
TRANSFER OUT**

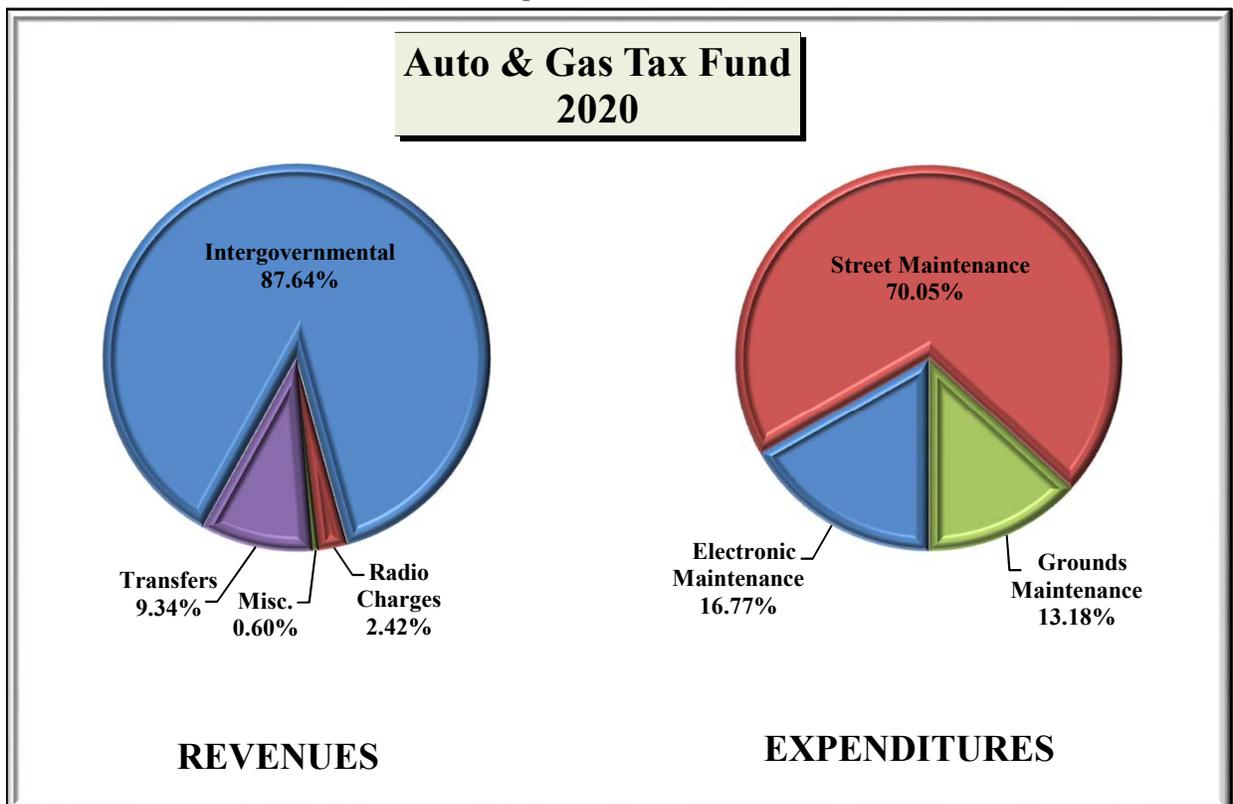
	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
TRANSFERS:			
200.915.58275 TRANS TO GENERAL FUND	\$3,565,000	\$3,301,000	\$3,393,000
Total - TRANSFERS	<u>3,565,000</u>	<u>3,301,000</u>	<u>3,393,000</u>
Grand Total	\$3,565,000	\$3,301,000	\$3,393,000

AUTO & GAS TAX FUND

Revenues	2018 Actual	2019 Budget	2020 Budget
Intergovernmental	\$ 2,250,347	\$ 2,478,428	\$ 3,003,212
Radio Charges	82,347	82,347	83,096
Miscellaneous	75,450	18,967	20,579
Transfer from Income Tax	570,000	600,000	320,000
Total	\$ 2,978,144	\$ 3,179,742	\$ 3,426,887

Table 4.3 Auto & Gas Tax Fund revenue sources for 2018-2020

Division Expenditures	2018 Actual	2019 Budget	2020 Budget
Electronic Maintenance	\$ 634,928	\$ 672,110	\$ 691,012
Street Maintenance	1,639,285	2,237,638	2,886,821
Grounds Maintenance	509,449	561,553	543,432
Total	\$ 2,783,662	\$ 3,471,301	\$ 4,121,265

Table 4.4 Auto & Gas Tax Fund division expenditures for 2018-2020

Figure 4.5 Auto & Gas Tax Fund revenues and division expenditures for the year 2020

PUBLIC WORKS - ELECTRONICS MAINTENANCE DIVISION
Summary

The Electronics Maintenance Division is primarily responsible for the maintenance of the traffic control systems, radio communication systems, city owned street lighting, and the airport navigational aids.


Goals and Objectives

- Goal 1: Continue replacement program for older LED traffic signals, and signal heads, at 10 intersections.
- Goal 2: Maintain intersection controls in operating order one-hundred percent of the time.
- Goal 3: Update 6 additional intersections with new control equipment to be compatible with new Centracs central master system.


Service Measures

	<u>2018 Actual</u>	<u>2019 Estimate</u>	<u>2020 Estimate</u>
# of traffic signal repairs	787 signal repairs	700 signal repairs	700 signal repairs
Average maintenance cost per intersection	\$1,903	\$1,500	\$1,500

PUBLIC WORKS - STREET MAINTENANCE DIVISION

Summary

The Street Maintenance Division staff of (10) maintenance employees and one Public Service Leader, are responsible for providing safe passage on approximately 600 lane miles of public thoroughfares, residential streets and alleyways in the city for vehicular and pedestrian traffic. Maintenance programs for potholes, utility road cuts and general pavement upgrades including preventative maintenance schedules for crack filling and paving of deteriorated areas.

This Department now has the equipment to supplement private contracting services for pothole repairs and full width pavement applications.

Snow removal policies and routes are reviewed annually to better facilitate clearing of all streets during snow events including brine applications, snow removal, and efficient salt applications.

The Street Department now has an Asphalt Zipper to utilize on streets, alleyways and/or parking lots.

Other duties include maintenance of over ten miles of guardrail, all sign making, replacement and repairs.

**Goals and Objectives**

- Goal 1: Increase the number of streets paved by the Street Department.
- Goal 2: Continue filling potholes and doing preventive maintenance on deteriorated areas of streets.
- Goal 3: Continue efficient snow removal practices and procedures.
- Goal 4: Continue our sign maintenance / replacement program.
- Goal 5: Continue guardrail maintenance / replacement program.
- Goal 6: Continue Water, Sewer and Storm Water road cut repairs.
- Goal 7: Utilize Asphalt Zipper on streets, alleyways and/or parking lots.
- Goal 8: Continue updating roadway / construction safety zones as needed.
- Goal 9: Painting of traffic control markings on City streets and thoroughfares.

PUBLIC WORKS - GROUNDS MAINTENANCE DIVISION
Summary

The Grounds Maintenance Division is responsible for maintaining landscape features and newly planted trees throughout the City. Included in the duties are designing, planting and maintaining the landscape features in our parks, entryway signs and multiple planters placed at various locations in the City. Other duties include spraying, watering and weeding of City-owned flower beds, planting and pruning of trees, as well as keeping a tree inventory. Duties also include weed control for parks, sidewalks, concrete medians and City owned parking lots. This division also oversees all subcontracting of sprinkler systems for the City, and design changes and oversees maintenance of I-75 gateway. A Grounds employee also serves as secretary to the Park Board and City liaison to Keep Middletown Beautiful, Port Middletown, Governor’s Square, and Pioneer Cemetery.


Goals and Objectives

- Goal 1: Re-design and implement new plan for Gateway landscaping and drainage
- Goal 2: Monitor tree removal and replacement
- Goal 3: Qualify for Tree City USA for the 13th year.
- Goal 4: Collaborate with the Park Board and Keep Middletown Beautiful for landscaping and tree replacement programs.


Service Measures

	<u>2018 Actual</u>	<u>2019 Estimate</u>	<u>2020 Estimate</u>
Number of trees planted	117 Trees	75 trees	80 Trees
Acres of landscape maintained	50 acres	50 acres	50 acres

**FUND SUMMARY FOR FUND 210
 AUTO & GAS TAX FUND**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
BEGINNING BALANCE: JANUARY 1	\$1,283,802	\$1,478,284	\$1,186,725
REVENUES:			
Intergovernmental Revenue	\$2,250,347	\$2,478,428	\$3,003,212
Interest Income	19,683	18,467	20,079
Radio Charges	82,347	82,347	83,096
Miscellaneous Revenue	0	0	500
Reimbursements	55,767	500	0
Transfers	570,000	600,000	320,000
TOTAL REVENUES	\$2,978,144	\$3,179,742	\$3,426,887
TOTAL RESOURCES	\$4,261,946	\$4,658,026	\$4,613,612
EXPENDITURES:			
Personal Services	\$1,191,841	\$1,381,223	\$1,437,933
Contractual Services	595,494	813,544	1,718,738
Commodities	545,829	826,785	828,767
Capital Outlay	450,497	449,749	135,827
TOTAL EXPENDITURES	\$2,783,662	\$3,471,301	\$4,121,265
ENDING BALANCE DECEMBER 31	\$1,478,284	\$1,186,725	\$492,347

**AUTO & GAS TAX FUND
ELECTRONIC MAINTENANCE**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
PERSONNEL:			
SENIOR ELECTRONICS TECHNICIAN (182)	2	2	2
P/T SENIOR ELECTRONICS TECHNICIAN (182)	1248 HRS	1248 HRS	1248 HRS
P/T ELECTRONIC MAINTENANCE SUPERVISOR (179)	1404 HRS	1404 HRS	1404 HRS
PERSONAL SERVICES:			
210.524.51110 SALARIES & WAGES	\$186,652	\$196,093	\$215,485
210.524.51120 OVERTIME WAGES	11,313	18,175	18,175
210.524.51211 PERS	27,786	29,998	32,712
210.524.51220 WORKERS COMPENSATION	4,896	8,571	9,346
210.524.51230 GROUP HEALTH INSURANCE	29,466	31,234	33,108
210.524.51250 CLOTHING ALLOWANCE	2,674	2,800	2,800
210.524.51270 MEDICARE-CITY SHARE	2,852	3,106	3,388
210.524.51275 LIFE INSURANCE	318	347	406
Total - PERSONAL SERVICES	<u>265,959</u>	<u>290,324</u>	<u>315,420</u>
CONTRACTUAL SERVICES:			
210.524.52210 UTILITIES-GAS & ELECTRIC	39,318	49,000	44,000
210.524.52222 TELEPHONE LINE CHARGES	2,886	3,000	3,400
210.524.52310 MUNICIPAL GARAGE CHARGES	9,689	11,000	10,250
210.524.52510 MAINTENANCE OF EQUIPMENT	63,948	75,000	75,000
210.524.52520 MAINTENANCE OF BUILDINGS	2,319	7,300	11,723
210.524.52920 MEMBERSHIPS-BOOKS-PERIODICALS	340	450	450
Total - CONTRACTUAL SERVICES	<u>118,501</u>	<u>145,750</u>	<u>144,823</u>
COMMODITIES:			
210.524.53100 OFFICE SUPPLIES	765	1,900	1,900
210.524.53230 PURCHASE OF UNIFORMS	484	600	600
210.524.53250 CLEANING SUPPLIES	615	400	400
210.524.53295 TRAFFIC CONTROL SUPPLIES	75,995	59,469	59,469
210.524.53510 SUPPLIES TO MAINTAIN EQUIPMENT	48,558	49,000	49,000
210.524.53610 SMALL TOOLS & EQUIPMENT	534	900	900
210.524.53620 MAJOR TOOLS & EQUIPMENT	3,500	4,500	4,500
Total - COMMODITIES	<u>130,450</u>	<u>116,769</u>	<u>116,769</u>
CAPITAL OUTLAY:			
210.524.54310 AUTO AND TRUCKS DEPRECIATION	15,268	15,267	10,000
210.524.54350 PURCHASE OF EQUIPMENT	37,684	39,000	39,000
210.524.54360 OTHER EQUIPMENT	67,067	65,000	65,000
Total - CAPITAL OUTLAY	<u>120,019</u>	<u>119,267</u>	<u>114,000</u>
Grand Total	\$634,928	\$672,110	\$691,012

**AUTO & GAS TAX FUND
STREET MAINTENANCE**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
PERSONNEL:			
PUBLIC WORKS LEADER (182)	1	1	1
EQUIPMENT OPERATOR (PW4)	6	6	6
MAINTENANCE WORKER (PW3)	4	4	4
SECRETARY (187)	1	1	1
SEASONAL EMPLOYEE	540 HRS	540 HRS	540 HRS
PERSONAL SERVICES:			
210.541.51110 SALARIES & WAGES	\$463,070	\$533,973	\$575,225
210.541.51120 OVERTIME WAGES	35,853	48,496	48,496
210.541.51211 PERS	69,537	81,546	86,621
210.541.51220 WORKERS COMPENSATION	13,689	23,299	24,749
210.541.51230 GROUP HEALTH INSURANCE	131,823	195,486	156,070
210.541.51250 CLOTHING ALLOWANCE	4,700	5,500	7,700
210.541.51270 MEDICARE-CITY SHARE	7,082	8,446	8,971
210.541.51275 LIFE INSURANCE	850	868	1,014
210.541.51280 AFSCME CARE PLAN	8,415	7,650	7,650
Total - PERSONAL SERVICES	<u>735,020</u>	<u>905,264</u>	<u>916,496</u>
CONTRACTUAL SERVICES:			
210.541.52110 TRAVEL AND TRAINING	407	600	600
210.541.52111 MANDATORY TRAINING	669	600	1,000
210.541.52210 UTILITIES-GAS & ELECTRIC	3,472	2,700	2,700
210.541.52222 TELEPHONE LINE CHARGES	1,086	1,200	1,200
210.541.52310 MUNICIPAL GARAGE CHARGES	200,039	328,000	250,000
210.541.52330 RADIO MAINTENANCE	3,296	3,296	3,300
210.541.52480 OTHER PROFESSIONAL SERVICE	1,044	7,000	7,000
210.541.52510 MAINT OF EQUIPMENT	785	1,000	1,000
210.541.52520 MAINT OF LAND AND BUILDINGS	1,112	3,000	3,000
210.541.52820 LICENSES & PERMITS	200	200	200
210.541.52920 MEMBERSHIPS-BOOKS-PERIODICALS	100	100	100
210.541.52970 UNIFORM RENTAL SERVICE	2,115	2,500	2,500
210.541.52980 STEET MAINT CONTRACTUAL SERVICES	0	0	1,000,000
Total - CONTRACTUAL SERVICES	<u>214,324</u>	<u>350,196</u>	<u>1,272,600</u>
COMMODITIES:			
210.541.53100 OFFICE SUPPLIES	788	800	800
210.541.53220 DRUGS-MEDICAL SUPPLIES	64	200	200
210.541.53230 PURCHASE OF UNIFORMS	200	700	700
210.541.53250 CLEANING SUPPLIES	0	250	250
210.541.53295 TRAFFIC CONTROL SUPPLIES	18,043	18,778	18,778
210.541.53510 SUPPLIES TO MAINTAIN EQUIPMENT	605	3,000	3,000
210.541.53520 SUPP TO MAINTAIN BLDGS	381,791	669,000	669,000
210.541.53610 SMALL TOOLS & EQUIPMENT	2,502	3,500	3,500
Total - COMMODITIES	<u>403,994</u>	<u>696,228</u>	<u>696,228</u>
CAPITAL OUTLAY:			
210.541.54310 AUTO AND TRUCKS DEPREC	284,493	284,496	0
210.541.54311 RADIO DEPRECIATION	1,454	1,454	1,497
Total - CAPITAL OUTLAY	<u>285,947</u>	<u>285,950</u>	<u>1,497</u>
Grand Total	\$1,639,285	\$2,237,638	\$2,886,821

**AUTO & GAS TAX FUND
 GROUNDS MAINTENANCE**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
PERSONNEL:			
PUBLIC WORKS LEADER (182)	1	1	1
GROUNDS TECHNICIAN (PW5)	1	1	1
GROUNDS MAINTENANCE SUPERVISOR (182)	0.5	0	0
GROUNDS MAINTENANCE SUPERVISOR (252)	0	0.5	0.5
SEASONAL MOWING SUPERVISOR	423 HRS	423 HRS	423 HRS
PERSONAL SERVICES:			
210.543.51110 SALARIES & WAGES	\$131,508	\$133,361	\$144,115
210.543.51120 OVERTIME WAGES	15,867	8,000	8,000
210.543.51211 PERS	20,716	19,791	21,226
210.543.51220 WORKERS COMPENSATION	3,310	5,654	6,065
210.543.51230 GROUP HEALTH INSURANCE	11,345	11,702	19,533
210.543.51240 UNEMPLOYMENT CHARGES	3,163	2,000	2,000
210.543.51250 CLOTHING ALLOWANCE	1,757	2,000	1,750
210.543.51270 MEDICARE-CITY SHARE	2,146	2,050	2,198
210.543.51275 LIFE INSURANCE	286	312	365
210.543.51280 AFSCME CARE PACKAGE	765	765	765
Total - PERSONAL SERVICES	190,863	185,635	206,017
CONTRACTUAL SERVICES:			
210.543.52110 TRAVEL & TRAINING	120	500	500
210.543.52222 TELEPHONE LINE CHARGES	1,187	1,200	1,200
210.543.52310 MUNICIPAL GARAGE CHARGES	31,763	40,000	32,000
210.543.52330 RADIO MAINTENANCE	498	498	498
210.543.52480 OTHER PROFESSIONAL SERVICE	34,549	50,000	40,000
210.543.52481 CONTRACTUAL MOWING	144,404	171,700	173,417
210.543.52520 MTN OF LAND AND BUILDINGS	49,734	53,000	53,000
210.543.52820 LICENSES & PERMITS	123	150	150
210.543.52920 MEMBERSHIPS,BOOKS,PERIODICALS	50	50	50
210.543.52970 UNIFORM RENTAL SERVICE	242	500	500
Total - CONTRACTUAL SERVICES	262,669	317,598	301,315
COMMODITIES:			
210.543.53100 OFFICE SUPPLIES	145	200	200
210.543.53230 PURCHASE OF UNIFORMS	64	150	150
210.543.53510 SUPPLIES TO MAINTAIN EQUIP	69	250	250
210.543.53520 SUPPLIES TO MAINTAIN BUILDINGS	6,406	8,200	9,200
210.543.53610 SMALL TOOLS & EQUIPMENT	132	388	1,370
210.543.53710 CHEMICALS & LAB SUPPLIES	4,570	4,600	4,600
Total - COMMODITIES	11,386	13,788	15,770
CAPITAL OUTLAY:			
210.543.54310 AUTOS & TRUCKS DEPR	44,209	44,210	20,000
210.543.54311 RADIO DEPRECIATION	322	322	330
Total - CAPITAL OUTLAY	44,531	44,532	20,330
Grand Total	\$509,449	\$561,553	\$543,432

**FUND SUMMARY FOR FUND 215
CONSERVANCY FUND**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
BEGINNING BALANCE: JANUARY 1	\$6,138	\$12,068	\$9,561
REVENUES:			
Property Taxes	\$80,039	\$71,293	\$72,719
Intergovernmental Revenue	10,865	10,649	10,862
Transfers	39,431	41,000	35,000
TOTAL REVENUES	\$130,335	\$122,942	\$118,581
TOTAL RESOURCES	\$136,473	\$135,010	\$128,142
EXPENDITURES:			
Contractual Services	\$124,405	\$125,449	\$125,449
TOTAL EXPENDITURES	\$124,405	\$125,449	\$125,449
ENDING BALANCE DECEMBER 31	\$12,068	\$9,561	\$2,693

**CONSERVANCY FUND
MIAMI CONSERVANCY**

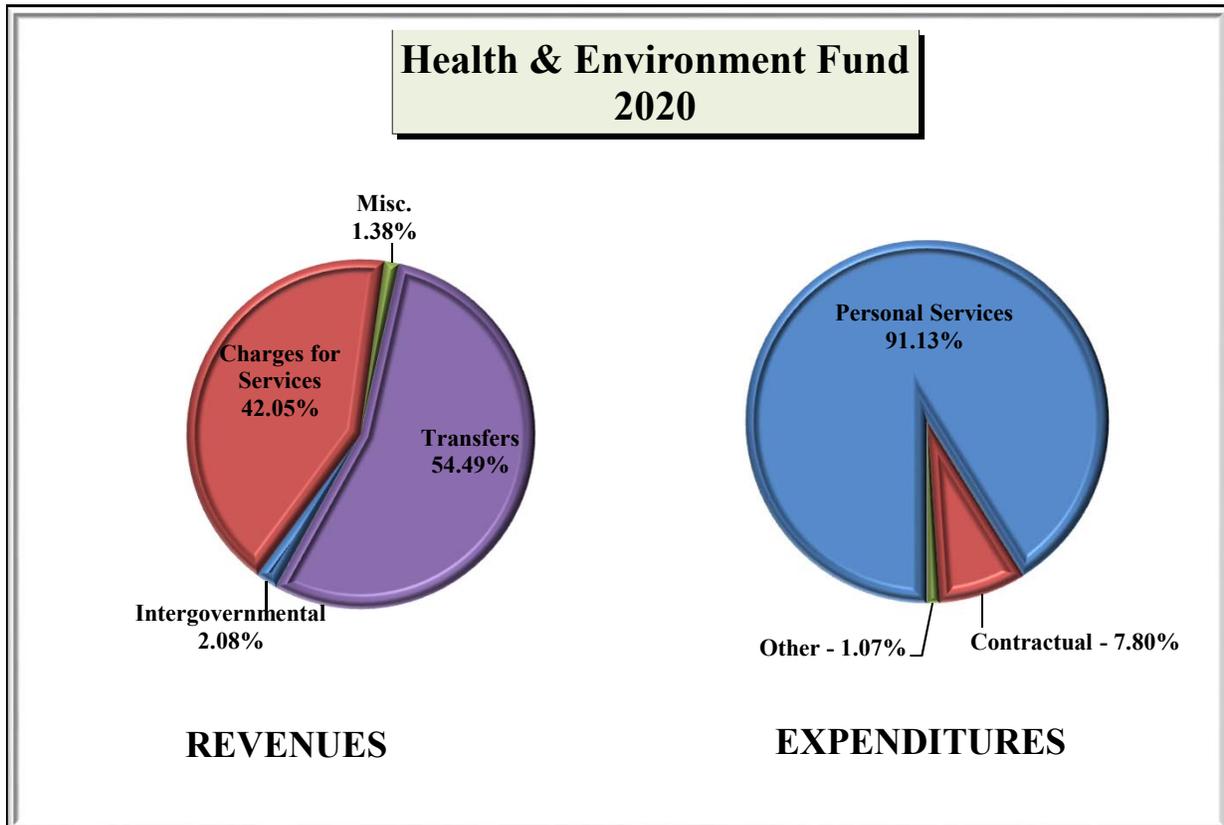
	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
CONTRACTUAL SERVICES:			
215.990.52240 BUTLER COUNTY COLLECTION FEE	\$1,056	\$2,100	\$2,100
215.990.52810 PROPERTY TAXES	123,349	123,349	123,349
Total - CONTRACTUAL SERVICES	<u>124,405</u>	<u>125,449</u>	<u>125,449</u>
Grand Total	\$124,405	\$125,449	\$125,449

HEALTH & ENVIRONMENT FUND

Revenues	2018 Actual	2019 Budget	2020 Budget
Intergovernmental Revenue	\$ 24,255	\$ 15,100	\$ 15,101
Charges for Services	258,287	281,050	304,788
Miscellaneous Revenue	82,514	25,000	10,000
Transfers	150,000	150,000	395,000
Total	\$ 515,056	\$ 471,150	\$ 724,889

Table 4.5 Health & Environment Fund revenue sources for 2018-2020

Division Expenditures	2018 Actual	2019 Budget	2020 Budget
Personal Services	\$ 437,023	\$ 509,841	\$ 657,673
Contractual Services	85,451	67,247	56,247
Other	7,219	8,250	7,750
Total	\$ 529,693	\$ 585,338	\$ 721,670

Table 4.6 Health & Environment Fund division expenditures for 2018-2020

Figure 4.6 Health & Environment Fund revenues and expenditures for the year 2020

HEALTH DEPARTMENT

Summary

The City of Middletown Health Department is a district dedicated to preserving, protecting, and improving the health of residents inside the City of Middletown. Our mission is now to provide only services mandated by the statutes of the State of Ohio and/or required by the Ohio Public Health Council's minimum standards for local health departments, in a courteous, efficient, and cost-effective manner.

The City of Middletown Health Department (CMHD) is under the immediate direction of the Health Commissioner, who is appointed by the City of Middletown Board of Health (Board). The Board is composed of seven members, appointed by the City Council, as specified in the City Charter of Middletown. By virtue of his/her office, the Mayor of the City Council serves as an ex-officio member and chairperson and presiding officer of the City of Middletown Board of Health.

The CMHD inspects and licenses commercial and nonprofit food service operations (restaurants), retail food establishments (groceries), vending operations (vending machines), public swimming pools & spas, household sewage installations and private water supplies, tattoo parlors, waste and fresh water haulers. The CMHD conducts environmental inspections of all school buildings and the jail; educates food service/retail facilities on proper food safety practices, maintains programs for rabies control, and smoking enforcement; participates and coordinates with the nursing department case management activities. The CMHD is responsible for community health assessment and planning, infectious and communicable disease control, outbreak investigations and bioterrorism/emergency response. T.B. treatment is available through an agreement with Butler County General Health District and Butler County provides the tuberculosis treatment while the CMHD provides the monetary cost of treatment. The CMHD contracts with Hamilton County Environmental Services for air pollution monitoring. The CMHD has a vital statistics team that registers, maintains and certifies all records of birth and death for the City of Middletown.



Goals and Objectives

The 2020 budget totals \$721,670 which includes seven full time positions, one part-time position and one contract employee.

GOAL 1: Continue to assess community chronic disease incidence and prevalence rates; assess community prevalence of health risks behavior; and institute measures to reduce chronic disease rates.

- Analyze community mortality and morbidity statistics via comparison with state and national rates.
- Assess present prevalence rates of chronic disease as identified by community programs including programs funded by grants.

HEALTH DEPARTMENT

Health Department, (continued)

- GOAL 2: To monitor needs and assess availability and accessibility of adequate primary care in the community.**
- Identify primary care providers (physicians and clinics) and determine willingness to provide care for Medicaid and medically indigent clientele.
 - Assess performance of county programs that accept Medicaid patients without reservation: 1) Maternal Child and Health (MCH) Clinic, 2) Primary Health Solutions.
 - Monitor and control number of clients going to the hospital emergency department for management of non-emergency medical problems.
- GOAL 3: To maintain environmental health conditions within the community.**
- Continue the ongoing training of departmental staff members and the regulated industry regarding the State and Local Ordinances; their interpretation and application.
 - Utilizing the data from 2019, continue the cost analysis of programs to calculate the actual cost of administering and enforcing the law, and implement as necessary the appropriate license fees for all environmental programs; specifically with changes to state food service operations, retail food establishments and sewage.
 - Thorough cooperative educational inspections of regulated industries.
- GOAL 4: To establish collaboration between entities and agencies that will enhance quality of life in the community.**
- Engage in health and wellness programs with the Vitality programs.
 - Engage in health and wellness activities with Atrium-Premier Health.
 - Engage in health and wellness activities with the Senior Citizens aka Central Connections.
 - Engage in health and wellness activities with the Greater Area YMCA.
 - Engage in activities that enhance family and connectivity while collaborating with Festivals, CBI and the Robert “Sonny” Hill Community Center.
- GOAL 5: To improve the health of the community through collaboration and partnership with local, county, and state health agencies and other stakeholders.**
- Develop and implement plans to address identified, significant morbidity.
 - Assess community and environmental health problems.
 - Work cooperatively with community members to address the reportable STD rate.
 - Analyze community morbidity statistics via comparison with state and national rates.

HEALTH DEPARTMENT

Health Department, (continued)**GOAL 6: To assure that the community is prepared to respond to a public health emergency.**

- Develop, evaluate and revise emergency response plans specific to the CMHD.
- Participate in regional and local exercises to evaluate plans and response activities.
- Staff will participate in emergency response training provided by the State Health Department, Butler County EMA, various colleges and universities, and others.
- Collaborate with area health agencies, other city and county departments, the hospital, practitioners, and other regional health districts to provide a coordinated response during multi-jurisdictional emergencies.

GOAL 7: To acquire Accreditation through the Public Health Accreditation Board.

- Complete the documentation process ensuring all PHAB domains, measures and standards are met.
- Complete the upload process of all required documentation to the National Public Health site ePHAB.
- Successfully fulfill all requirements prior to and during the National Public Health site visit.

**FUND SUMMARY FOR FUND 228
HEALTH FUND**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
BEGINNING BALANCE: JANUARY 1	\$169,128	\$154,490	\$40,302
REVENUES:			
Intergovernmental Revenue	\$24,255	\$15,100	\$15,101
Charges for Services	258,287	281,050	304,788
Miscellaneous Revenue	82,514	25,000	10,000
Transfers	150,000	150,000	395,000
TOTAL REVENUES	\$515,056	\$471,150	\$724,889
TOTAL RESOURCES	\$684,183	\$625,640	\$765,191
EXPENDITURES:			
Personal Services	\$437,023	\$509,841	\$657,673
Contractual Services	85,451	67,247	56,247
Commodities	2,423	3,450	2,950
Capital Outlay	4,796	4,800	4,800
TOTAL EXPENDITURES	\$529,693	\$585,338	\$721,670
ENDING BALANCE DECEMBER 31	\$154,490	\$40,302	\$43,521

**HEALTH FUND
HEALTH ADMINISTRATION**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
PERSONNEL:			
HEALTH COMMISSIONER (168)	1	1	1
DIRECTOR OF ENVIRONMENTAL HEALTH (178)	1	1	1
VITAL STATISTICS REGISTRAR (186)	1	1	1
P/T VITAL STATISTICS DEPUTY REGISTRAR (187)	1080 HRS	1080 HRS	728 HRS
SANITARIAN (183)	1	0	0
SANITARIAN (249)	0	1	1
MEDICAL DIRECTOR (NG)	0.5	0.5	0.5
ADMINISTRATIVE ASSISTANT (246)	1	0	0
PHAB COORDINATOR (255)	0	1	1
HEALTH CLERK (213)	0	0	1
DIRECTOR OF NURSING (261)	0	1040 HRS	1
PERSONAL SERVICES:			
228.450.51110 SALARIES & WAGES	\$340,657	\$393,925	\$477,557
228.450.51211 PERS	46,134	55,149	66,858
228.450.51220 WORKERS' COMPENSATION	8,159	15,757	19,102
228.450.51230 GROUP HEALTH INSURANCE	36,091	38,258	85,609
228.450.51270 MEDICARE - CITY SHARE	4,855	5,712	6,925
228.450.51275 LIFE INSURANCE	1,127	1,040	1,622
Total - PERSONAL SERVICES	<u>437,023</u>	<u>509,841</u>	<u>657,673</u>
CONTRACTUAL SERVICES:			
228.450.52111 MANDATORY TRAVEL & TRAINING	3,362	5,000	4,000
228.450.52120 EMPLOYEE MILEAGE REIMBURSEMENT	2,818	3,000	3,000
228.450.52222 TELEPHONE LINE CHARGES	3,020	3,240	3,240
228.450.52310 MUNICIPAL GARAGE CHARGES	3,052	3,428	3,428
228.450.52480 OTHER PROFESSIONAL SERVICE	62,668	35,800	25,800
228.450.52490 OUTSIDE PRINTING	742	700	700
228.450.52510 MAINTENANCE OF EQUIPMENT	6,665	5,700	5,700
228.450.52820 LICENSES AND PERMITS	1,935	8,804	8,804
228.450.52920 MEMBERSHIPS, BOOKS, PERIODICAL	1,189	1,575	1,575
Total - CONTRACTUAL SERVICES	<u>85,451</u>	<u>67,247</u>	<u>56,247</u>
COMMODITIES:			
228.450.53100 OFFICE SUPPLIES	1,238	1,800	1,800
228.450.53101 SUPPLIES FOR HIV GRANT	500	500	0
228.450.53210 FOOD	187	250	250
228.450.53510 SUPPLIES TO MAINTAIN EQUIP	185	200	200
228.450.53610 SMALL TOOLS & EQUIPMENT	135	200	200
228.450.53710 CHEMICALS & LAB SUPPLIES	178	500	500
Total - COMMODITIES	<u>2,423</u>	<u>3,450</u>	<u>2,950</u>
CAPITAL OUTLAY:			
228.450.54310 AUTO & TRUCK DEPR	4,796	4,800	4,800
Total - CAPITAL OUTLAY	<u>4,796</u>	<u>4,800</u>	<u>4,800</u>
Grand Total	\$529,693	\$585,338	\$721,670

**FUND SUMMARY FOR FUND 229
EMS FUND**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
BEGINNING BALANCE: JANUARY 1	\$30,975	\$25,611	\$20,436
REVENUES:			
Miscellaneous Revenue	\$0	\$3,675	\$2,850
TOTAL REVENUES	\$0	\$3,675	\$2,850
TOTAL RESOURCES	\$30,975	\$29,286	\$23,286
EXPENDITURES:			
Contractual Services	\$5,364	\$8,850	\$8,850
TOTAL EXPENDITURES	\$5,364	\$8,850	\$8,850
ENDING BALANCE DECEMBER 31	\$25,611	\$20,436	\$14,436

**EMS FUND
EMS**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
CONTRACTUAL SERVICES:			
229.990.52480 OTHER PROFESSIONAL SERVICES	\$5,364	\$8,850	\$8,850
Total - CONTRACTUAL SERVICES	<u>5,364</u>	<u>8,850</u>	<u>8,850</u>
 Grand Total	 \$5,364	 \$8,850	 \$8,850

FUND SUMMARY FOR FUND 238 UDAG FUND			
	2018 ACTUAL	2019 BUDGET	2020 BUDGET
BEGINNING BALANCE: JANUARY 1	\$111,093	\$110,516	\$112,808
REVENUES:			
Interest Income	\$1,620	\$1,292	\$1,423
Repayment of Loans	1,333	1,000	1,000
TOTAL REVENUES	<u>\$2,953</u>	<u>\$2,292</u>	<u>\$2,423</u>
TOTAL RESOURCES	\$114,046	\$112,808	\$115,231
EXPENDITURES:			
Capital Outlay	\$3,530	\$0	\$60,000
TOTAL EXPENDITURES	<u>\$3,530</u>	<u>\$0</u>	<u>\$60,000</u>
ENDING BALANCE DECEMBER 31	\$110,516	\$112,808	\$55,231

**FUND SUMMARY FOR FUND 240
MUNICIPAL COURT COMPUTERIZATION**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
BEGINNING BALANCE: JANUARY 1	\$109,935	\$126,921	\$145,921
REVENUES:			
Fines & Forfeitures	\$65,553	\$74,000	\$65,500
TOTAL REVENUES	\$65,553	\$74,000	\$65,500
TOTAL RESOURCES	\$175,488	\$200,921	\$211,421
EXPENDITURES:			
Capital Outlay	\$48,567	\$55,000	\$175,000
TOTAL EXPENDITURES	\$48,567	\$55,000	\$175,000
ENDING BALANCE DECEMBER 31	\$126,921	\$145,921	\$36,421

**COURT COMPUTERIZATION FUND
COURT COMPUTERIZATION**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
CAPITAL OUTLAY:			
240.990.54300 COMPUTERS & OTHER PERIPHERALS	\$48,567	\$55,000	\$175,000
Total - CAPITAL OUTLAY	<u>48,567</u>	<u>55,000</u>	<u>175,000</u>
Grand Total	\$48,567	\$55,000	\$175,000

**FUND SUMMARY FOR FUND 242
LAW ENFORCEMENT TRUST FUND**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
BEGINNING BALANCE: JANUARY 1	\$16,467	\$25,474	\$66,474
REVENUES:			
Fines & Forfeitures	\$9,007	\$41,000	\$19,500
TOTAL REVENUES	\$9,007	\$41,000	\$19,500
TOTAL RESOURCES	\$25,474	\$66,474	\$85,974
EXPENDITURES:			
Contractual Services	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0
ENDING BALANCE DECEMBER 31	\$25,474	\$66,474	\$85,974

**LAW ENFORCEMENT TRUST FUND
LAW ENFORCEMENT**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
CONTRACTUAL SERVICES:			
242.990.52110 TRAVEL & TRAINING	\$0	\$0	\$0
Total - CONTRACTUAL SERVICES	0	0	0
 Grand Total	 \$0	 \$0	 \$0

**FUND SUMMARY FOR FUND 243
LAW ENFORCEMENT MANDATORY DRUG FINE FUND**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
BEGINNING BALANCE: JANUARY 1	\$227,460	\$191,194	\$122,451
REVENUES:			
Fines & Forfeitures	\$102,605	\$80,000	\$80,000
TOTAL REVENUES	\$102,605	\$80,000	\$80,000
TOTAL RESOURCES	\$330,065	\$271,194	\$202,451
EXPENDITURES:			
Personal Services	\$0	\$18,743	\$18,743
Contractual Services	88,288	65,000	65,000
Capital Outlay	50,583	65,000	95,000
TOTAL EXPENDITURES	\$138,871	\$148,743	\$178,743
ENDING BALANCE DECEMBER 31	\$191,194	\$122,451	\$23,708

**LAW ENFORCEMENT MANDATORY DRUG FINE FUND
MANDATORY DRUG FINE**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
PERSONAL SERVICES			
243.990.51120 OVERTIME	\$0	\$15,000	\$15,000
243.990.51212 POLICE PENSION	0	2,925	2,925
243.990.51220 WORKERS COMPENSATION	0	600	600
243.990.51270 MEDICARE-CITY SHARE	0	218	218
Total - PERSONAL SERVICES	<u>0</u>	<u>18,743</u>	<u>18,743</u>
CONTRACTUAL SERVICES:			
243.990.52110 TRAVEL & TRAINING	11,738	15,000	15,000
243.990.52480 OTHER PROFESSIONAL SERVICE	76,550	50,000	50,000
Total - CONTRACTUAL SERVICES	<u>88,288</u>	<u>65,000</u>	<u>65,000</u>
CAPITAL OUTLAY:			
243.990.54360 OTHER EQUIPMENT	50,583	65,000	95,000
Total - CAPITAL OUTLAY	<u>50,583</u>	<u>65,000</u>	<u>95,000</u>
Grand Total	\$138,871	\$148,743	\$178,743

**FUND SUMMARY FOR FUND 245
PROBATION SERVICES FUND**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
BEGINNING BALANCE: JANUARY 1	\$220,512	\$208,278	\$151,187
REVENUES:			
Fines & Forfeitures	\$104,602	\$102,903	\$104,961
TOTAL REVENUES	\$104,602	\$102,903	\$104,961
TOTAL RESOURCES	\$325,114	\$311,181	\$256,148
EXPENDITURES:			
Personal Services	\$96,657	\$104,494	\$115,315
Contractual Services	19,770	47,000	37,000
Commodities	408	2,000	1,500
Capital Outlay	0	6,500	45,000
TOTAL EXPENDITURES	\$116,835	\$159,994	\$198,815
ENDING BALANCE DECEMBER 31	\$208,278	\$151,187	\$57,333

**PROBATION SERVICES FUND
PROBATION SERVICES**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
PERSONNEL:			
PROBATION OFFICER (177)	1	1	1
PERSONAL SERVICES:			
245.990.51110 SALARIES AND WAGES	\$64,958	\$69,542	\$77,508
245.990.51211 PERS	9,049	9,736	10,851
245.990.51220 WORKERS COMPENSATION	1,547	2,782	3,100
245.990.51230 GROUP HEALTH INSURANCE	20,050	21,253	22,528
245.990.51270 MEDICARE - CITY SHARE	894	1,008	1,124
245.990.51275 LIFE INSURANCE	159	173	203
Total - PERSONAL SERVICES	<u>96,657</u>	<u>104,494</u>	<u>115,315</u>
CONTRACTUAL SERVICES:			
245.990.52480 OTHER PROFESSIONAL SERVICES	19,770	45,000	35,000
245.990.52490 OUTSIDE PRINTING	0	2,000	2,000
Total - CONTRACTUAL SERVICES	<u>19,770</u>	<u>47,000</u>	<u>37,000</u>
COMMODITIES:			
245.990.53100 OFFICE SUPPLIES	408	2,000	1,500
Total - COMMODITIES	<u>408</u>	<u>2,000</u>	<u>1,500</u>
CAPITAL OUTLAY:			
245.990.54300 COMPUTERS & OTHER PERIPHERALS	0	6,500	45,000
Total - CAPITAL OUTLAY	<u>0</u>	<u>6,500</u>	<u>45,000</u>
Grand Total	\$116,835	\$159,994	\$198,815

**FUND SUMMARY FOR FUND 246
TERMINATION PAY FUND**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
BEGINNING BALANCE: JANUARY 1	\$491,250	\$761,812	\$761,812
REVENUES:			
Transfers	\$500,000	\$500,000	\$475,000
TOTAL REVENUES	\$500,000	\$500,000	\$475,000
TOTAL RESOURCES	\$991,250	\$1,261,812	\$1,236,812
EXPENDITURES:			
Personal Services	\$229,438	\$500,000	\$600,000
TOTAL EXPENDITURES	\$229,438	\$500,000	\$600,000
ENDING BALANCE DECEMBER 31	\$761,812	\$761,812	\$636,812

**TERMINATION PAY FUND
TERMINATION PAY**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
PERSONAL SERVICES:			
246.990.51140 TERMINATION PAY	\$229,438	\$500,000	\$600,000
Total - PERSONAL SERVICES	<u>229,438</u>	<u>500,000</u>	<u>600,000</u>
Grand Total	\$229,438	\$500,000	\$600,000

**FUND SUMMARY FOR FUND 247
INDIGENT DRIVER/ALCOHOL TREATMENT FUND**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
BEGINNING BALANCE: JANUARY 1	\$35,669	\$36,782	\$32,782
REVENUES:			
Fines & Forfeitures	\$14,869	\$21,000	\$21,420
TOTAL REVENUES	\$14,869	\$21,000	\$21,420
TOTAL RESOURCES	\$50,538	\$57,782	\$54,202
EXPENDITURES:			
Contractual Services	\$13,755	\$25,000	\$25,000
TOTAL EXPENDITURES	\$13,755	\$25,000	\$25,000
ENDING BALANCE DECEMBER 31	\$36,782	\$32,782	\$29,202

**INDIGENT DRIVER/ALCOHOL TREATMENT FUND
INDIGENT DRIVER/ALCOHOL TREATMENT**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
CONTRACTUAL SERVICES:			
247.990.52480 OTHER PROFESSIONAL SERVICE	\$13,755	\$25,000	\$25,000
Total - CONTRACTUAL SERVICES	<u>13,755</u>	<u>25,000</u>	<u>25,000</u>
Grand Total	\$13,755	\$25,000	\$25,000

**FUND SUMMARY FOR FUND 248
ENFORCEMENT/EDUCATION FUND**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
BEGINNING BALANCE: JANUARY 1	\$45,933	\$43,154	\$45,989
REVENUES:			
Fines & Forfeitures	\$1,646	\$2,835	\$1,569
Miscellaneous	575	0	0
TOTAL REVENUES	\$2,221	\$2,835	\$1,569
TOTAL RESOURCES	\$48,154	\$45,989	\$47,558
EXPENDITURES:			
Contractual Services	5,000	0	7,500
TOTAL EXPENDITURES	\$5,000	\$0	\$7,500
ENDING BALANCE DECEMBER 31	\$43,154	\$45,989	\$40,058

**ENFORCEMENT & EDUCATION FUND
ENFORCEMENT/EDUCATION**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
CONTRACTUAL SERVICES:			
248.990.52480 OTHER PROFESSIONAL SERVICE	\$5,000	\$0	\$7,500
Total - CONTRACTUAL SERVICES	5,000	0	7,500
 Grand Total	 \$5,000	 \$0	 \$7,500

**FUND SUMMARY FOR FUND 249
CIVIC DEVELOPMENT FUND**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
BEGINNING BALANCE: JANUARY 1	\$386,174	\$408,865	\$298,751
REVENUES:			
Hotel/Motel Tax	\$337,191	\$379,773	\$347,369
TOTAL REVENUES	\$337,191	\$379,773	\$347,369
TOTAL RESOURCES	\$723,365	\$788,638	\$646,120
EXPENDITURES:			
Contractual Services	\$314,500	\$384,887	\$318,684
Transfers	0	105,000	155,000
TOTAL EXPENDITURES	\$314,500	\$489,887	\$473,684
ENDING BALANCE DECEMBER 31	\$408,865	\$298,751	\$172,436

**CIVIC DEVELOPMENT FUND
CIVIC DEVELOPMENT**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
CONTRACTUAL SERVICES:			
249.990.52480 OTHER PROFESSIONAL SERVICE	\$75,837	\$195,000	\$145,000
249.990.52980 MISC CONTRACTUAL SERVICES	<u>238,663</u>	<u>189,887</u>	<u>173,684</u>
Total - CONTRACTUAL SERVICES	314,500	384,887	318,684
TRANSFERS:			
249.990.58110 TRANSFER TO GENERAL FUND	<u>0</u>	<u>105,000</u>	<u>155,000</u>
Total - TRANSFERS	0	105,000	155,000
Grand Total	\$314,500	\$489,887	\$473,684

MIDDLETOWN MUNICIPAL COURT

Summary

Middletown Municipal Court was established in 1914 by the Ohio Legislature and given original jurisdiction in civil and misdemeanor criminal cases. The court also has jurisdiction over preliminary hearings in felony cases. In the State of Ohio, the judge of a municipal court is elected for a term of six years.

The Clerk of Courts is appointed by the Judge and is responsible for maintaining the docket, filings and all other official records for the court. The Clerk is also responsible for collecting fines, costs, bonds, fees and issuing subpoenas and warrants to arrest. Funds received by the court are deposited daily. These funds are then distributed by the Clerk in accordance with state statutes and city ordinances to a variety of governmental jurisdictions and agencies. Court costs include fees which are specified for victims of crimes, representation of indigent persons, county law libraries, the State Highway Patrol and others. Fines are distributed to the appropriate representative governmental entity in whose jurisdiction the case arose. These include, among others, the Treasurer of the State of Ohio, the Butler County Treasurer, Lemon Township, Madison Township, the City of Trenton and the City of Middletown. Each year the court submits its operating budget for approval to the governing body of the largest municipality within its jurisdiction. In the case of the Middletown Municipal Court, the budget is submitted for approval to the Middletown City Council.

The geographical jurisdiction of the Middletown Municipal Court is the area from which cases may be brought and decided. The court may hear and decide cases, disputes or controversies arising in the cities of Middletown and Trenton and the townships of Madison and Lemon. The court also has jurisdiction to hear and determine probable cause in all felony cases within its jurisdiction. The court also hears all civil and small claims complaints.

The subject matter jurisdiction of the court is its ability to hear and decide specific kinds of cases. In civil matters, this jurisdiction is limited to cases where the monetary claim requested by either party does not exceed \$15,000. Small claims cases may be filed for monetary claims up to \$6,000. Municipal courts have jurisdiction in misdemeanor traffic and criminal cases where the maximum sentence is one year and the maximum fine is no more than \$1,000. Middletown Municipal Court is unique in that its jurisdiction extends to both Butler and Warren Counties.

The population of the jurisdiction of the court is approximately 80,000. It is anticipated that approximately 20,000 traffic, criminal and civil cases will be filed, docketed, tried and determined by the court next year.

MIDDLETOWN MUNICIPAL COURT

Goals and Objectives

- Goal 1: To promptly, efficiently and judiciously provide civil and criminal justice services to our community. To strive for the most efficient and least costly method in delivering these services. To emphasize fairness, respect and understanding to all parties, witnesses and victims. To use every opportunity to educate others about our court, our role in government and how efficiently our employees perform their jobs. To ensure that our judicial system is independent and impartial, thus guaranteeing a fair hearing or trial to all persons before the court. To provide a safe environment for all court users and employees.
- Goal 2: To strengthen and expand our role as an advocate of probation services in order to get help, training, guidance, therapy, supervision, treatment, and education for those found guilty of a criminal offense. Correcting behavior, preventing future misbehavior and deaths are important goals and require much of our effort.
- Goal 3: To effectively and efficiently implement legislative changes in civil and small claims jurisdiction.
- Continue to expand current computer technology throughout the civil/small claims division to accommodate the anticipated increase in cases with existing staff.
 - To train staff in updated software programs. To take advantage of changes in technology to better serve the community.
- Goal 4: To efficiently and effectively implement legislative changes in criminal and traffic court jurisdiction.
- Implement new computer technology throughout the clerk's office. To increase public access to court records via the internet. To meet mandated notification requirements involving vehicles, electronic transfer requirements, fee collections on behalf of the Bureau of Motor Vehicles, victims' rights, subpoenas, juror notification and probation services.
 - To train staff in upgraded software programs.
 - To expand sentencing tools utilizing community-based resources and programming. To expand the community service program.
 - To expand probation services with programs in parenting skills, social responsibility classes, addiction and mental health treatment services, job search and employment training using community-based organizations and service providers.

**FUND SUMMARY FOR FUND 250
MUNICIPAL COURT FUND**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
BEGINNING BALANCE: JANUARY 1	\$138,437	\$81,393	\$31,634
REVENUES:			
Charges for Services	\$3	\$0	\$0
Fines and Forfeitures	1,173,299	1,317,264	1,389,536
Miscellaneous Revenue	31,718	5,202	5,306
Transfers	350,000	475,000	525,000
TOTAL REVENUES	\$1,555,020	\$1,797,466	\$1,919,842
TOTAL RESOURCES	\$1,693,457	\$1,878,859	\$1,951,476
EXPENDITURES:			
Personal Services	\$1,501,723	\$1,637,264	\$1,755,998
Contractual Services	92,533	140,076	141,076
Commodities	8,905	16,900	18,950
Capital Outlay	8,904	52,985	18,250
TOTAL EXPENDITURES	\$1,612,065	\$1,847,225	\$1,934,274
ENDING BALANCE DECEMBER 31	\$81,393	\$31,634	\$17,202

**MUNICIPAL COURT FUND
MUNICIPAL COURT**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
PERSONNEL:			
JUDGE (NG)	1	1	1
DIRECTOR COURT SERVICES/CLERK OF COURTS (NG)	1	1	1
CHIEF PROBATION OFFICER (174)	1	0	0
MAGISTRATE (173)	1	0	0
DEPUTY CLERK I (187)	7	7	6
DEPUTY CLERK I (237)	0	1	2
DEPUTY CLERK II (186)	4	3	3
BAILIFF (180)	2	2	2
BAILIFF (258)	1	1	1
CHIEF BAILIFF (174)	1	1	1
PROBATION OFFICER (267)	0	1	1
PROBATION OFFICER (177)	1	1	1
ADMIN ASSISTANT/COURT REPORTER (184)	1	1	1
PART-TIME EMPLOYEES	3020 HRS	3020 HRS	3020 HRS
PERSONAL SERVICES:			
250.120.51110 SALARIES & WAGES	\$1,025,967	\$1,107,967	\$1,184,087
250.120.51211 PERS	141,511	155,115	165,772
250.120.51220 WORKERS' COMPENSATION	24,817	44,319	47,363
250.120.51230 HEALTH INSURANCE	287,845	306,556	337,145
250.120.51260 VEHICLE ALLOWANCE	3,600	3,600	0
250.120.51270 MEDICARE - CITY SHARE	14,463	16,066	17,169
250.120.51275 LIFE INSURANCE	3,520	3,641	4,462
Total - PERSONAL SERVICES	1,501,723	1,637,264	1,755,998
CONTRACTUAL SERVICES:			
250.120.52111 MANDATORY TRAINING	6,167	8,500	8,500
250.120.52120 EMPLOYEE MILEAGE REIMBURSEMENT	1,221	2,000	1,500
250.120.52222 TELEPHONE LINE CHARGES	3,688	5,500	4,500
250.120.52230 POSTAGE & POSTAL CHARGES	18,018	20,000	20,000
250.120.52310 MUNICIPAL GARAGE CHARGES	6,095	17,000	17,000
250.120.52330 RADIO MAINTENANCE	1,576	1,576	1,576
250.120.52410 LEGAL SERVICES	6,100	20,000	17,500
250.120.52420 MEDICAL SERVICES	1,725	6,000	7,500
250.120.52427 INTERPRETOR SERVICES	4,984	7,500	7,500
250.120.52428 MEDICAL SERVICES	5,275	0	0
250.120.52480 OTHER PROFESSIONAL SERVICES	5,299	7,250	7,500
250.120.52490 OUTSIDE PRINTING	5,405	7,500	7,500
250.120.52510 MAINTENANCE OF EQUIPMENT	5,603	8,500	8,000
250.120.52835 PREPAID COURT COST/FEES	120	1,000	1,500
250.120.52910 LAUNDRY	0	250	250
250.120.52920 MEMBERSHIPS,BOOKS,PERIODICALS	11,355	15,000	15,000
250.120.52960 EMPLOYEE TUITION REIMBURSEMENT	2,400	2,500	5,750
250.120.52980 MISC CONTRACTUAL SERVICE	7,500	10,000	10,000
Total - CONTRACTUAL SERVICES	92,533	140,076	141,076
COMMODITIES:			
250.120.53100 OFFICE SUPPLIES	5,808	9,000	9,500
250.120.53210 FOOD	376	400	450
250.120.53230 PURCHASE OF UNIFORMS	2,720	7,500	9,000
Total - COMMODITIES	8,905	16,900	18,950
CAPITAL OUTLAY:			
250.120.54310 AUTOS & TRUCKS DEPRECIATION	7,304	7,300	7,300
250.120.54311 RADIO DEPRECIATION	1,060	1,060	950
250.120.54320 OFFICE MACHINERY & EQUIPMENT	540	10,000	10,000
250.120.54360 OTHER EQUIPMENT	0	34,625	0
Total - CAPITAL OUTLAY	8,904	52,985	18,250
Grand Total	\$1,612,065	\$1,847,225	\$1,934,274

**FUND SUMMARY FOR FUND 251
POLICE GRANT FUND**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
BEGINNING BALANCE: JANUARY 1	\$140,701	\$142,944	\$78,905
REVENUES:			
Intergovernmental	\$21,826	\$66,105	\$36,195
Interest Income	2,250	1,120	2,237
Miscellaneous Revenue	26,196	0	0
TOTAL REVENUES	\$50,272	\$67,225	\$38,432
TOTAL RESOURCES	\$190,973	\$210,169	\$117,337
EXPENDITURES:			
Personal Services	\$18,631	\$82,981	\$57,399
Contractual Services	29,398	31,676	15,727
Capital Outlay	0	16,608	8,571
TOTAL EXPENDITURES	\$48,029	\$131,265	\$81,697
ENDING BALANCE DECEMBER 31	\$142,944	\$78,905	\$35,640

**POLICE GRANT FUND
POLICE GRANTS**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
2017 STEP GRANT			
PERSONAL SERVICES:			
251.037.51120 OVERTIME WAGES	\$7,005	\$17,000	\$16,006
251.037.51212 POLICE PENSION	1,366	3,315	3,121
251.037.51220 WORKERS COMP	140	680	640
251.037.51270 MEDICARE	102	247	232
Total - STEP GRANT	8,613	21,242	19,999
2017 IDEP GRANT			
PERSONAL SERVICES:			
251.038.51120 OVERTIME WAGES	8,148	23,000	17,927
251.038.51212 POLICE PENSION	1,589	4,485	3,496
251.038.51220 WORKERS COMP	163	920	717
251.038.51270 MEDICARE	118	334	260
Total - IDEP GRANT	10,018	28,739	22,400
2016 JAG LOCAL SOLICITATION GRANT			
CONTRACTUAL SERVICES:			
251.048.52111 MANDATORY TRAINING	10,691	3,722	0
Total - 2016 JAG LOCAL SOLICITATION GRANT	10,691	3,722	0
2017 JAG BYRNE MEMORIAL GRANT			
PERSONAL SERVICES:			
251.051.51120 OVERTIME WAGES	0	14,406	0
251.051.51212 POLICE PENSION	0	2,809	0
251.051.51220 WORKERS COMP	0	576	0
251.051.51270 MEDICARE	0	209	0
Total - PERSONAL SERVICES	0	18,000	0
CONTRACTUAL SERVICES:			
251.051.52110 TRAVEL & TRAINING	0	10,464	0
Total - CONTRACTUAL SERVICES	0	10,464	0
Total - 2017 JAG BYRNE MEMORIAL	0	28,464	0
2018 JAG BYRNE MEMORIAL GRANT			
CONTRACTUAL SERVICES:			
251.053.52110 TRAVEL & TRAINING	0	10,000	2,566
Total - CONTRACTUAL SERVICES	0	10,000	2,566
CAPITAL OUTLAY:			
251.053.54360 OTHER EQUIPMENT	0	16,608	0
Total - CAPITAL OUTLAY	0	16,608	0
Total - 2018 JAG BYRNE MEMORIAL GRANT	0	26,608	2,566
2019 JAG BYRNE MEMORIAL GRANT			
CONTRACTUAL SERVICES:			
251.054.52110 TRAVEL & TRAINING	0	0	10,000
Total - CONTRACTUAL SERVICES	0	0	10,000
CAPITAL OUTLAY:			
251.054.54360 OTHER EQUIPMENT	0	0	8,571
Total - CAPITAL OUTLAY	0	0	8,571
Total - 2019 JAG BYRNE MEMORIAL GRANT	0	0	18,571
OVI TASK FORCE GRANT			
PERSONAL SERVICES:			
251.070.51120 OVERTIME WAGES	0	12,005	12,005
251.070.51212 POLICE PENSION	0	2,341	2,341
251.070.51220 WORKERS COMPENSATION	0	480	480
251.070.51270 MEDICARE	0	174	174
Total - PERSONAL SERVICES	0	15,000	15,000
Total - OVI TASK FORCE	0	15,000	15,000
2017 STATE TRAINING REIMBURSEMENT			
CONTRACTUAL SERVICES:			
251.071.52111 MANDATORY TRAINING	18,706	7,490	3,161
Total - CONTRACTUAL SERVICES	18,706	7,490	3,161
Total - 2017 STATE TRAINING REIMBURSEMENT	18,706	7,490	3,161
Grand Total	\$48,029	\$131,265	\$81,697

**FUND SUMMARY FOR FUND 252
COURT IDIAM FUND**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
BEGINNING BALANCE: JANUARY 1	\$47,850	\$50,548	\$32,048
REVENUES:			
Fines & Forfeitures	\$5,258	\$6,500	\$6,958
TOTAL REVENUES	\$5,258	\$6,500	\$6,958
TOTAL RESOURCES	\$53,109	\$57,048	\$39,006
EXPENDITURES:			
Contractual Services	\$2,561	\$25,000	\$25,000
TOTAL EXPENDITURES	\$2,561	\$25,000	\$25,000
ENDING BALANCE DECEMBER 31	\$50,548	\$32,048	\$14,006

**COURT IDIAM FUND
IDIAM PROJECTS**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
252.990.52480			
CONTRACTUAL SERVICES:			
OTHER PROFESSIONAL SERVICES	\$2,561	\$25,000	\$25,000
Total - CONTRACTUAL SERVICES	<u>2,561</u>	<u>25,000</u>	<u>25,000</u>
Grand Total	\$2,561	\$25,000	\$25,000

**FUND SUMMARY FOR FUND 253
COURT SPECIAL PROJECTS FUND**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
BEGINNING BALANCE: JANUARY 1	\$433,481	\$489,855	\$477,621
REVENUES:			
Fines & Forfeitures	\$133,406	\$150,000	\$133,000
TOTAL REVENUES	\$133,406	\$150,000	\$133,000
TOTAL RESOURCES	\$566,887	\$639,855	\$610,621
EXPENDITURES:			
Personal Services	\$57,530	\$62,234	\$69,294
Contractual Services	1,305	50,000	50,000
Capital Outlay	18,197	50,000	350,000
TOTAL EXPENDITURES	\$77,032	\$162,234	\$469,294
ENDING BALANCE DECEMBER 31	\$489,855	\$477,621	\$141,327

**FUND SUMMARY FOR FUND 260
 NUISANCE ABATEMENT FUND**

	2018 BUDGET	2019 BUDGET	2020 BUDGET
BEGINNING BALANCE: JANUARY 1	\$7,484	\$1,535	\$35
REVENUES:			
Property Tax Assessments	\$266,821	\$200,000	\$210,000
Intergovernmental	0	3,500	0
Transfers from Other Fund	401,000	125,000	125,000
TOTAL REVENUES	\$667,821	\$328,500	\$335,000
TOTAL RESOURCES	\$675,305	\$330,035	\$335,035
EXPENDITURES:			
Contractual Services	\$673,770	\$330,000	\$330,000
TOTAL EXPENDITURES	\$673,770	\$330,000	\$330,000
ENDING BALANCE DECEMBER 31	\$1,535	\$35	\$5,035

**NUISANCE ABATEMENT FUND
NUISANCE ABATEMENT**

		Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
	CONTRACTUAL SERVICES:			
260.115.52480	OTHER PROFESSIONAL SERVICES	\$18,370	\$30,000	\$30,000
260.115.52487	NUISANCE ENFORCEMENT	405,400	300,000	300,000
260.115.52535	DEMO COSTS - NIP GRANT	250,000	0	0
	Total - CONTRACTUAL SERVICES	<u>673,770</u>	<u>330,000</u>	<u>330,000</u>
	 Grand Total	 \$673,770	 \$330,000	 \$330,000

**FUND SUMMARY FOR FUND 262
SENIOR CITIZENS LEVY FUND**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
BEGINNING BALANCE: JANUARY 1	\$0	\$1	\$1
REVENUES:			
Property Taxes	\$591,610	\$622,485	\$634,935
Intergovernmental	72,657	93,015	94,875
TOTAL REVENUES	\$664,267	\$715,500	\$729,810
TOTAL RESOURCES	\$664,267	\$715,501	\$729,811
EXPENDITURES:			
Contractual Services	\$664,267	\$715,500	\$729,810
TOTAL EXPENDITURES	\$664,267	\$715,500	\$729,810
ENDING BALANCE DECEMBER 31	\$1	\$1	\$1

**SENIOR CITIZENS LEVY FUND
SENIOR CITIZENS LEVY**

		Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
	CONTRACTUAL SERVICES:			
262.990.52240	BUTLER COUNTY AUDITOR COLL FEES	\$7,936	\$13,500	\$13,770
262.990.52241	REIMBURSEMENTS	656,331	702,000	716,040
	Total - CONTRACTUAL SERVICES	664,267	715,500	729,810
	Grand Total	\$664,267	\$715,500	\$729,810

SECTION 5

DEBT SERVICE FUNDS

DEBT SERVICE

EXPENDITURES BY FUND

Fund	Actual 2018	Budget 2019	Budget 2020	\$ Increase (Decrease)	% Increase (Decrease)
General Obligation Bond Retirement	\$1,940,938	\$2,300,529	\$1,437,734	(\$862,795)	-37.5%
Special Assessment Bond Retirement	253,675	262,901	185,390	(77,511)	-29.5%
East End/Towne Blvd. Tax Increment Financing	395,805	355,300	362,300	7,000	2.0%
Downtown Tax Increment Financing	10,000	10,100	10,100	0	0.0%
Aeronca Tax Increment Financing	0	36	36	0	0.0%
Airport/Riverfront Tax Increment Financing	0	35	35	0	0.0%
Miller Road N Tax Increment Financing	0	240	300	60	25.0%
Towne Mall/Hospital Tax Increment Financing	666,285	522,225	522,225	0	0.0%
Renaissance N Tax Increment Financing	297,485	224,475	224,475	0	0.0%
Renaissance S Tax Increment Financing	274,376	181,675	181,675	0	0.0%
Greentree Industrial Park Tax Increment Financing	0	75,020	75,020	0	0.0%
Made Industrial Park Tax Increment Financing	0	20	35	15	75.0%
South Yankee Road Tax Increment Financing	0	35	35	0	0.0%
Towne Mall Tax Increment Financing	0	223,000	307,675	84,675	38.0%
Total	\$3,838,564	\$4,155,591	\$3,307,035	(\$848,556)	-20.4%

Table 5.1 Debt Service Expenditures

Definition of Debt Service Funds

To account for the accumulation of resources for, and the payment of general long-term debt, principal and interest and associated costs.

General Obligation Bond Retirement Fund

To account for payments made in connection with the City of Middletown's General Obligation Debt. Revenues are comprised of transfers from the City Income Tax Fund. Expenditures from this fund are annual bond principal and interest payments due holders of the City's General Obligation Bonds.

Special Assessment Bond Retirement Fund

To accumulate special assessment revenues collected by the county and remitted to the City for the payment of special assessment bonds. The City, in turn, makes principal and interest payments to the owners of the City's special assessment bonds.

East End/Towne Blvd. Tax Increment Financing Fund

To account for the annual tax increment payments and associated costs that will be used to retire the bonds issued to finance the construction of the extension on Towne Blvd. This area is located between State Route 122 and Hendrickson Road adjacent to Interstate 75.

Downtown Tax Increment Financing Fund

To account for the annual tax increment payments and associated costs that will be used to retire the bonds issued to finance the improvements and construction of the downtown area. This area includes portions of but not limited to: Central Avenue, Main Street, Manchester Avenue, First Avenue, Carmody Blvd, Verity Parkway, and Reinartz Boulevard.

Aeronca Tax Increment Financing Fund

To account for the annual tax increment payments and associated costs used to fund improvement projects for specific properties located between Germantown Road and Carmody Boulevard.

Airport/Riverfront Tax Increment Financing Fund

To account for the annual tax increment payments and associated costs that will be used to fund improvement projects which encompasses a small portion of downtown and the area surrounding the municipal airport.

Miller Road North Tax Increment Financing Fund

To account for the annual tax increment payments and associated costs that will be used to fund improvement projects in the North Miller Road area. This TIF district area encompasses portions of N. Breiel Boulevard, N. Miller Road and Riviera Drive.

Towne Mall / Hospital Tax Increment Financing Fund

To account for the annual tax increment payments and associated costs that will be used to fund improvement projects which includes specific properties from State Route 122 near Union Road to Cincinnati Dayton Road.

Renaissance North Tax Increment Financing Fund

To account for the tax increment payments and associated costs that will be used to fund improvement projects in the North Renaissance area including properties located in the Renaissance Section 1 and Renaissance Section 2 subdivisions.

Renaissance South Tax Increment Financing Fund

To account for the annual tax increment payments and associated costs that will be used to fund improvement projects in the South Renaissance area including properties located in the Brass Bell 1 subdivision.

Greentree Industrial Park Tax Increment Financing Fund

To account for the annual tax increment payments and associated costs that will be used to fund improvement projects in the Greentree Industrial Park.

Made Industrial Park Tax Increment Financing Fund

To account for the annual tax increment payments and associated costs that will be used to fund improvement projects in the Made Industrial Park.

South Yankee Road Tax Increment Financing Fund

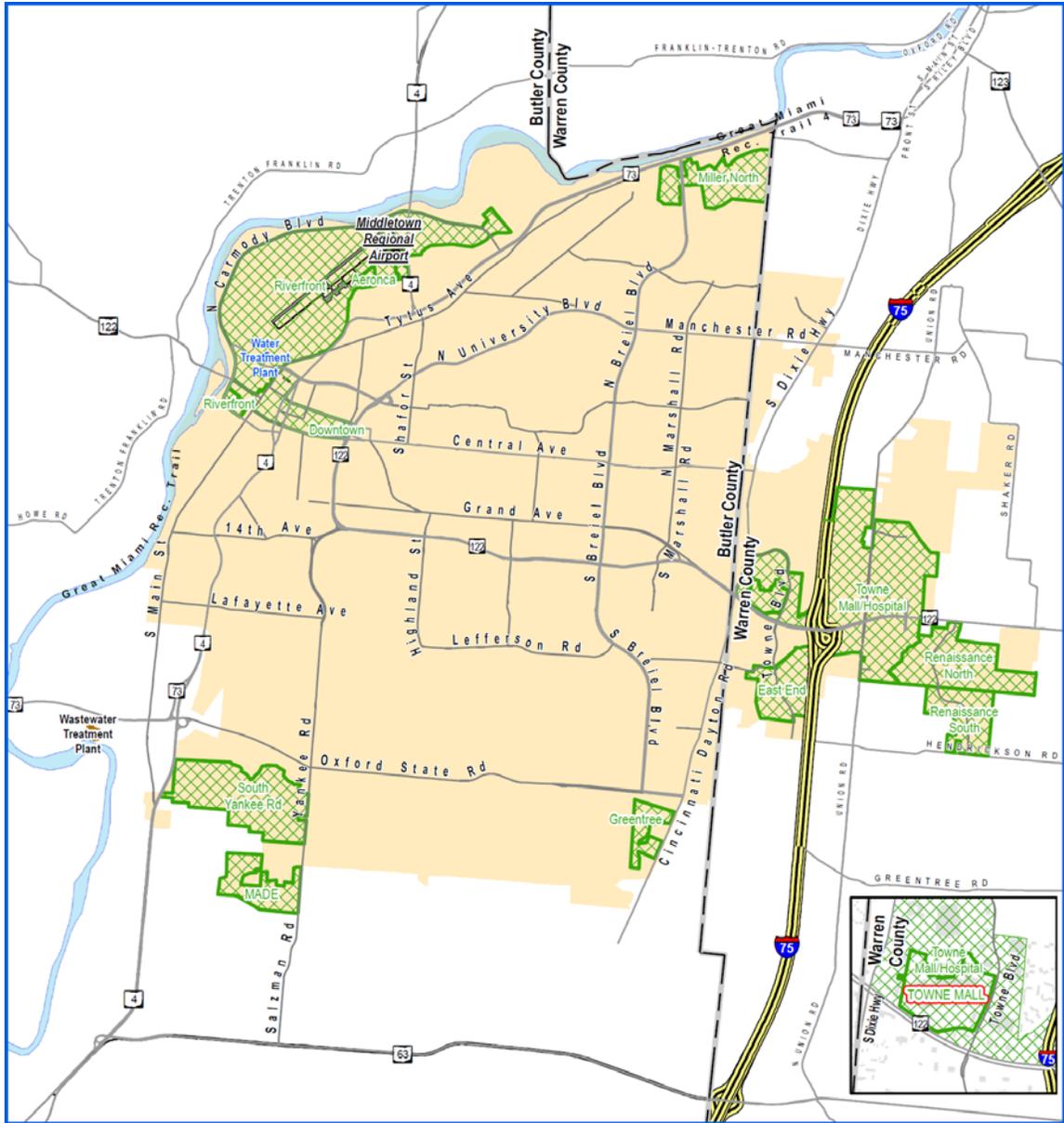
To account for the annual tax increment payments and associated costs that will be used to fund improvement projects in the area of S. Yankee Road.

Towne Mall Tax Increment Financing Fund

To account for the annual tax increment payments and associated costs that will be used to fund improvement projects in the Towne Mall area.

*Note on Tax Increment Financing Funds:
Some of the property tax revenues submitted to the City include the school's portion of taxes. The City distributes the school's share to the appropriate school district.*

MAP OF TAX INCREMENT FINANCING (TIF) DISTRICTS FOR 2020 BUDGET



City of Middletown TIF Districts 2020 Budget



1 in = 1 miles



Legend

- Tif Districts
- City Building
- Water Treatment Plant
- Wastewater Treatment Plant
- Middletown Corp Limits
- Great Miami River
- County Line

GENERAL OBLIGATION DEBT	Maturity	Outstanding as of December 31, 2019			Scheduled Payments for 2020		
		Bond Issues	Year	Principal	Interest	Total	Principal
Court of Appeals	2023	\$1,011,850	\$94,328	\$1,106,178	\$241,500	\$35,225	\$276,725
Union Road Land	2023	1,398,150	132,623	1,530,773	333,500	49,475	382,975
SR 122/I-75/Towne Blvd.	2025	295,000	47,575	342,575	45,000	13,070	58,070
Towne Blvd Extension	2022	660,000	56,219	716,219	210,000	27,831	237,831
SR 122/I-75 Interchange	2029	3,770,000	900,200	4,670,200	320,000	147,100	467,100
Greentree Academy	2031	3,520,000	1,484,705	5,004,705	245,000	209,833	454,833
Parking Garage/Flat Lot	2021	200,000	9,375	209,375	100,000	6,250	106,250
TOTALS		\$10,855,000	\$2,725,024	\$13,580,024	\$1,495,000	\$488,784	\$1,983,784

Table 5.2 General Obligation Debt Table (Payments are from General Bond Retirement Fund & Tax Increment Funds)

DEBT TABLE

Principal Amounts of Outstanding Debt; Leeway for Additional Debt Within Direct Debt Limitations

A.	Total debt:		\$23,396,186
B.	Exempt debt:		
	Category	Outstanding Principal	
	Income Tax	785,000	
	Special Assessment	888,000	
	Water	2,405,000	
	Sewer	4,315,000	
	Other	1,011,850	
	Tax Increment Financing	660,000	
	Total exempt debt:		\$10,064,850
C.	Total non-exempt debt [A minus B]:		\$13,331,336
D.	5½% of tax valuation (unvoted non-exempt debt limitation):		\$38,824,449
E.	Total non-exempt limited tax bonds and notes outstanding:		
	Bonds	\$13,331,336	
F.	Debt leeway within 5½% unvoted debt limitation [D minus E]:		*\$25,493,113
G.	10½% of tax valuation (voted and unvoted debt limitation):		\$74,119,403
H.	Total non-exempt bonds and notes outstanding:		
	Bonds	\$13,331,336	
I.	Debt leeway within 10½% debt limitation [G minus H]:		*60,788,067

* Debt leeway in this table determined without considering moneys in the General Obligation Bond Retirement Fund.

Statutory Direct Debt Limitations

The Revised Code provides two debt limitations on general obligation debt that are directly based on tax valuation, applicable to all municipal corporations, including the City: (i) the net principal amount of both voted and unvoted debt of a city, excluding “exempt debt” (discussed below), may not exceed 10½% of

the total tax valuation of all property in the city as listed and assessed for taxation, and (ii) the net principal amount of the unvoted non-exempt debt of a city may not exceed 5½% of that valuation. These two limitations, which are referred to as the “direct debt limitations”, may be amended from time to time by the General Assembly.

A city’s ability to incur unvoted debt (whether or not exempt from the direct debt limitations) also is restricted by the indirect debt limitation discussed below under Indirect Debt and Unvoted Property Tax Limitations.

Certain debt the City may issue is exempt from the direct debt limitations (“exempt debt”). Exempt debt includes, among others:

- General obligation debt:
 - That is “self-supporting” (that is, non-tax revenues derived from or with respect to the facility or category of facilities are sufficient to pay operating and maintenance expenses and related debt service and other requirements) issued for city utility systems or facilities; airports or landing fields; railroads and other mass transit systems; parking facilities; health care facilities; solid waste facilities; urban development; recreation, sports, convention, museum and other public attraction facilities; facilities for natural resource exploration, development, recovery, use or sale; correctional and other related rehabilitation facilities.
 - To the extent debt service is expected to be paid from tax increment financing payments in lieu of taxes pledged to the payment of that debt service.
 - For highway improvements if the municipality has covenanted to pay debt service and financing costs from distributions of motor vehicle license and fuel taxes.
 - In anticipation of the levy or collection of special assessments.
 - To pay final judgments or court-approved settlements.
 - That is voted for water or sanitary or storm water sewerage facilities to the extent that another subdivision has agreed to pay amounts equal to debt service to the city.
- Unvoted general obligation bonds to the extent that debt service will be met from lawfully available municipal income taxes to be applied to that debt service pursuant to ordinance covenants.
- Revenue debt and mortgage revenue bonds to finance municipal utilities.
- Notes anticipating the collection of current revenues or the proceeds of a specific tax levy.
- Notes issued for certain energy conservation improvements or certain emergency purposes.
- Debt issued in anticipation of the receipt of federal or State grants for permanent improvements, or to evidence loans from the State capital improvements fund.
- Voted debt for urban redevelopment purposes not in excess of 2% of the City’s assessed valuation.
- Debt issued to pay obligations of the city under an agreement relating to the police and fireman’s disability and pension fund.
- Debt issued for municipal educational and cultural facilities.
- Debt issued for the acquisition of property for public use in excess of that needed for a public improvement.

Notes issued in anticipation of exempt bonds also are exempt debt.

The City may incur debt for operating purposes, such as current tax revenue anticipation notes or tax anticipation notes, only under certain limited statutory authority.

In the calculation of debt subject to the direct debt limitations, the amount in a city's bond retirement fund allocable to the principal amount of non-exempt debt is deducted from gross non-exempt debt. Without consideration of amounts in the General Obligation Bond Retirement Fund, and based on outstanding debt and the Bonds, and current tax valuation, the City's voted and unvoted non-exempt debt capacities are:

Debt Limitation	Non-Exempt Debt Outstanding	Additional Debt Capacity Within Limitation
10½% = \$74,119,403	\$13,331,336	\$60,788,067
5½% = \$38,824,449	\$13,331,336	\$25,493,113

**FUND SUMMARY FOR FUND 305
 GENERAL OBLIGATION BOND RETIREMENT FUND**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
BEGINNING BALANCE: JANUARY 1	\$27,435	\$182,149	\$146,888
REVENUES:			
Rentals & Leases	\$505,843	\$735,378	\$732,508
Transfers	1,589,809	1,529,890	700,000
TOTAL REVENUES	<u>\$2,095,652</u>	<u>\$2,265,268</u>	<u>\$1,432,508</u>
TOTAL RESOURCES	\$2,123,086	\$2,447,417	\$1,579,396
EXPENDITURES:			
Contractual Services	\$303	\$5,000	\$5,000
Debt Service	1,940,635	2,295,529	1,432,734
TOTAL EXPENDITURES	<u>\$1,940,938</u>	<u>\$2,300,529</u>	<u>\$1,437,734</u>
ENDING BALANCE DECEMBER 31	\$182,149	\$146,888	\$141,662

**GENERAL OBLIGATION BOND RETIREMENT FUND
GENERAL OBLIGATION BOND DEBT SERVICE**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
CONTRACTUAL SERVICES:			
305.901.52410 LEGAL SERVICES	\$303	\$5,000	\$5,000
Total - CONTRACTUAL SERVICES	<u>303</u>	<u>5,000</u>	<u>5,000</u>
DEBT SERVICE:			
305.901.57110 BOND PRINCIPAL	1,494,529	1,833,099	1,075,193
305.901.57310 INTEREST ON BONDS	446,106	462,430	357,541
Total - DEBT SERVICE	<u>1,940,635</u>	<u>2,295,529</u>	<u>1,432,734</u>
Grand Total	\$1,940,938	\$2,300,529	\$1,437,734

**FUND SUMMARY FOR FUND 325
SPECIAL ASSESSMENT BOND RETIREMENT FUND**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
BEGINNING BALANCE: JANUARY 1	\$464,234	\$465,268	\$472,367
REVENUES:			
Special Assessments	\$254,709	\$270,000	\$270,000
TOTAL REVENUES	\$254,709	\$270,000	\$270,000
TOTAL RESOURCES	\$718,943	\$735,268	\$742,367
EXPENDITURES:			
Debt Service	\$253,675	\$262,901	\$185,390
TOTAL EXPENDITURES	\$253,675	\$262,901	\$185,390
ENDING BALANCE DECEMBER 31	\$465,268	\$472,367	\$556,977

**SPECIAL ASSESSMENT BOND RETIREMENT FUND
SPECIAL ASSESSMENT DEBT SERVICE**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
DEBT SERVICE:			
325.901.57110 BOND PRINCIPAL	\$192,000	\$197,000	\$133,000
325.901.57130 REGISTRAR/TRUSTEE FEES	0	10,000	10,200
325.901.57310 INTEREST ON BONDS	61,675	55,901	42,190
Total - DEBT SERVICE	<u>\$253,675</u>	<u>\$262,901</u>	<u>\$185,390</u>
Grand Total	\$253,675	\$262,901	\$185,390

**FUND SUMMARY FOR FUND 340
 EAST END / TOWNE BLVD. TAX INCREMENT FINANCING FUND**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
BEGINNING BALANCE: JANUARY 1	\$232,919	\$265,196	\$189,896
REVENUES:			
TIF Payments	\$428,082	\$280,000	\$306,000
TOTAL REVENUES	\$428,082	\$280,000	\$306,000
TOTAL RESOURCES	\$661,001	\$545,196	\$495,896
EXPENDITURES:			
Contractual Services	\$112,055	\$105,300	\$110,300
Debt Service	283,750	250,000	252,000
TOTAL EXPENDITURES	\$395,805	\$355,300	\$362,300
ENDING BALANCE DECEMBER 31	\$265,196	\$189,896	\$133,596

**EAST END/TOWNE BLVD TAX INCREMENT DISTRICT FUND
EAST END/TOWNE BLVD TIF**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
CONTRACTUAL SERVICES:			
340.990.52240 BUTLER CO. AUDITOR COLL FEES	\$4,839	\$5,300	\$5,300
340.990.52241 SCHOOL DISTRICT REIMBURSEMENTS	107,216	100,000	105,000
Total - CONTRACTUAL SERVICES	<u>112,055</u>	<u>105,300</u>	<u>110,300</u>
DEBT SERVICE:			
340.990.57110 BOND PRINCIPAL	235,000	198,473	199,807
340.990.57310 INTEREST ON BONDS	48,750	51,527	52,193
Total - DEBT SERVICE	<u>283,750</u>	<u>250,000</u>	<u>252,000</u>
Grand Total	\$395,805	\$355,300	\$362,300

**FUND SUMMARY FOR FUND 345
DOWNTOWN TAX INCREMENT FINANCING FUND**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
BEGINNING BALANCE: JANUARY 1	\$9,688	\$8,836	\$8,256
REVENUES:			
TIF Payments	\$9,148	\$9,520	\$8,500
TOTAL REVENUES	\$9,148	\$9,520	\$8,500
TOTAL RESOURCES	\$18,836	\$18,356	\$16,756
EXPENDITURES:			
Contractual Services	\$0	\$100	\$100
Debt Service	10,000	10,000	10,000
TOTAL EXPENDITURES	\$10,000	\$10,100	\$10,100
ENDING BALANCE DECEMBER 31	\$8,836	\$8,256	\$6,656

**DOWNTOWN TAX INCREMENT DISTRICT FUND
DOWNTOWN TIF**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
CONTRACTUAL SERVICES:			
345.990.52240 COUNTY AUDITOR FEES	\$0	\$100	\$100
Total - CONTRACTUAL SERVICES	<u>0</u>	<u>100</u>	<u>100</u>
DEBT SERVICE:			
345.990.57110 BOND PRINCIPAL	10,000	10,000	10,000
Total - DEBT SERVICE	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
Grand Total	\$10,000	\$10,100	\$10,100

**FUND SUMMARY FOR FUND 350
 AERONCA TAX INCREMENT FINANCING FUND**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
BEGINNING BALANCE: JANUARY 1	\$4,457	\$4,457	\$4,421
REVENUES:			
TIF Payments	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0
TOTAL RESOURCES	\$4,457	\$4,457	\$4,421
EXPENDITURES:			
Contractual Services	\$0	\$36	\$36
TOTAL EXPENDITURES	\$0	\$36	\$36
ENDING BALANCE DECEMBER 31	\$4,457	\$4,421	\$4,385

AERONCA TAX INCREMENT FINANCING FUND
 AERONCA TIF

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
CONTRACTUAL SERVICES:			
350.990.52240 COUNTY AUDITOR FEES	\$0	\$36	\$36
Total - CONTRACTUAL SERVICES	\$0	\$36	\$36
Grand Total	\$0	\$36	\$36

**FUND SUMMARY FOR FUND 355
 AIRPORT RIVERFRONT TAX INCREMENT FINANCING FUND**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
BEGINNING BALANCE: JANUARY 1	\$8,803	\$9,807	\$10,792
REVENUES:			
TIF Payments	\$1,004	\$1,020	\$965
TOTAL REVENUES	\$1,004	\$1,020	\$965
TOTAL RESOURCES	\$9,807	\$10,827	\$11,757
EXPENDITURES:			
Contractual Services	\$0	\$35	\$35
TOTAL EXPENDITURES	\$0	\$35	\$35
ENDING BALANCE DECEMBER 31	\$9,807	\$10,792	\$11,722

**AIRPORT/RIVERFRONT TAX INCREMENT DISTRICT FUND
 AIRPORT/RIVERFRONT TIF**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
CONTRACTUAL SERVICES:			
355.990.52240 COUNTY AUDITOR FEES	\$0	\$35	\$35
Total - CONTRACTUAL SERVICE	<u>0</u>	<u>35</u>	<u>35</u>
Grand Total	\$0	\$35	\$35

**FUND SUMMARY FOR FUND 360
MILLER ROAD NORTH TAX INCREMENT FINANCING FUND**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
BEGINNING BALANCE: JANUARY 1	\$90,908	\$99,691	\$108,201
REVENUES:			
TIF Payments	\$8,783	\$8,750	\$9,200
TOTAL REVENUES	\$8,783	\$8,750	\$9,200
TOTAL RESOURCES	\$99,691	\$108,441	\$117,401
EXPENDITURES:			
Contractual Services	\$0	\$240	\$300
TOTAL EXPENDITURES	\$0	\$240	\$300
ENDING BALANCE DECEMBER 31	\$99,691	\$108,201	\$117,101

MILLER ROAD NORTH TAX INCREMENT DISTRICT FUND
MILLER ROAD TIF

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
CONTRACTUAL SERVICES:			
360.990.52240 COUNTY AUDITOR FEES	\$0	\$240	\$300
Total - CONTRACTUAL SERVICE	<u>0</u>	<u>240</u>	<u>300</u>
Grand Total	\$0	\$240	\$300

**FUND SUMMARY FOR FUND 370
TOWNE MALL/HOSPITAL TAX INCREMENT FINANCING FUND**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
BEGINNING BALANCE: JANUARY 1	\$108,237	\$48,061	\$50,836
REVENUES:			
TIF Payments	\$606,108	\$525,000	\$525,000
TOTAL REVENUES	<u>\$606,108</u>	<u>\$525,000</u>	<u>\$525,000</u>
TOTAL RESOURCES	\$714,346	\$573,061	\$575,836
EXPENDITURES:			
Contractual Services	\$446,285	\$382,225	\$382,225
Debt Service	220,000	140,000	140,000
TOTAL EXPENDITURES	<u>\$666,285</u>	<u>\$522,225</u>	<u>\$522,225</u>
ENDING BALANCE DECEMBER 31	\$48,061	\$50,836	\$53,611

**TOWNE MALL/HOSPITAL TAX INCREMENT DISTRICT FUND
TOWNE MALL/HOSPITAL TIF**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
CONTRACTUAL SERVICES:			
370.990.52240 COUNTY AUDITOR FEES	\$6,934	\$7,225	\$7,225
370.990.52241 SCHOOL DISTRICT REIMBURSEMENTS	439,351	375,000	375,000
Total - CONTRACTUAL SERVICES	<u>446,285</u>	<u>382,225</u>	<u>382,225</u>
DEBT SERVICE:			
370.990.57110 BOND PRINCIPAL	220,000	140,000	140,000
Total - DEBT SERVICE	<u>220,000</u>	<u>140,000</u>	<u>140,000</u>
Grand Total	\$666,285	\$522,225	\$522,225

**FUND SUMMARY FOR FUND 371
 RENAISSANCE NORTH TAX INCREMENT FINANCING FUND**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
BEGINNING BALANCE: JANUARY 1	\$103,855	\$125,668	\$101,193
REVENUES:			
TIF Payments	\$319,298	\$200,000	\$200,000
TOTAL REVENUES	\$319,298	\$200,000	\$200,000
TOTAL RESOURCES	\$423,153	\$325,668	\$301,193
EXPENDITURES:			
Contractual Services	\$227,485	\$154,475	\$154,475
Debt Service	70,000	70,000	70,000
TOTAL EXPENDITURES	\$297,485	\$224,475	\$224,475
ENDING BALANCE DECEMBER 31	\$125,668	\$101,193	\$76,718

**RENAISSANCE NORTH TAX INCREMENT DISTRICT FUND
RENAISSANCE NORTH TIF**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
CONTRACTUAL SERVICES:			
371.990.52240 COUNTY AUDITOR FEES	\$3,709	\$4,475	\$4,475
371.990.52241 SCHOOL DISTRICT REIMBURSEMENT	223,775	150,000	150,000
Total - CONTRACTUAL SERVICES	<u>227,485</u>	<u>154,475</u>	<u>154,475</u>
DEBT SERVICE:			
371.901.57110 BOND PRINCIPAL	70,000	70,000	70,000
Total - DEBT SERVICE	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>
Grand Total	\$297,485	\$224,475	\$224,475

**FUND SUMMARY FOR FUND 372
 RENAISSANCE SOUTH TAX INCREMENT FINANCING FUND**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
BEGINNING BALANCE: JANUARY 1	\$207,725	\$207,200	\$170,525
REVENUES:			
TIF Payments	\$273,851	\$145,000	\$145,000
TOTAL REVENUES	\$273,851	\$145,000	\$145,000
TOTAL RESOURCES	\$481,576	\$352,200	\$315,525
EXPENDITURES:			
Contractual Services	\$194,376	\$101,675	\$101,675
Debt Service	80,000	80,000	80,000
TOTAL EXPENDITURES	\$274,376	\$181,675	\$181,675
ENDING BALANCE DECEMBER 31	\$207,200	\$170,525	\$133,850

**RENAISSANCE SOUTH TAX INCREMENT DISTRICT FUND
RENAISSANCE SOUTH TIF**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
CONTRACTUAL SERVICES:			
372.990.52240 COUNTY AUDITOR FEES	\$3,167	\$3,675	\$3,675
372.990.52241 SCHOOL DISTRICT REIMBURSEMENTS	191,209	98,000	98,000
Total - CONTRACTUAL SERVICES	<u>194,376</u>	<u>101,675</u>	<u>101,675</u>
DEBT SERVICE:			
372.901.57310 INTEREST ON BONDS	<u>73,550</u>	<u>80,000</u>	<u>80,000</u>
Total - DEBT SERVICE	80,000	80,000	80,000
Grand Total	\$274,376	\$181,675	\$181,675

**FUND SUMMARY FOR FUND 375
 GREENTREE INDUSTRIAL PARK TAX INCREMENT DISTRICT FUND**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
BEGINNING BALANCE: JANUARY 1	\$301,341	\$341,761	\$307,741
REVENUES:			
TIF Payments	\$40,419	\$41,000	\$41,000
TOTAL REVENUES	\$40,419	\$41,000	\$41,000
TOTAL RESOURCES	\$341,761	\$382,761	\$348,741
EXPENDITURES:			
Contractual Services	\$0	\$20,020	\$20,020
Capital Outlay	0	55,000	\$55,000
TOTAL EXPENDITURES	\$0	\$75,020	\$75,020
ENDING BALANCE DECEMBER 31	\$341,761	\$307,741	\$273,721

**GREENTREE INDUSTRIAL PARK TAX INCREMENT DISTRICT FUND
 GREENTREE INDUSTRIAL PARK TIF**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
CONTRACTUAL SERVICES:			
375.990.52240 AUDITOR COLLECTION FEES	\$0	\$20	\$20
375.990.52480 OTHER PROFESSIONAL SERVICES	0	20,000	20,000
Total - CONTRACTUAL SERVICES	<u>0</u>	<u>20,020</u>	<u>20,020</u>
CAPITAL OUTLAY:			
375.990.54400 BUILDINGS AND OTHER STRUCTURES	0	55,000	55,000
Total- CAPITAL OUTLAY	<u>0</u>	<u>55,000</u>	<u>55,000</u>
 Grand Total	 \$0	 \$75,020	 \$75,020

**FUND SUMMARY FOR FUND 376
MADE INDUSTRIAL PARK TAX INCREMENT DISTRICT FUND**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
BEGINNING BALANCE: JANUARY 1	\$1,269	\$1,303	\$1,353
REVENUES:			
TIF Payments	\$34	\$70	\$70
TOTAL REVENUES	\$34	\$70	\$70
TOTAL RESOURCES	\$1,303	\$1,373	\$1,423
EXPENDITURES:			
Contractual Services	\$0	\$20	\$35
TOTAL EXPENDITURES	\$0	\$20	\$35
ENDING BALANCE DECEMBER 31	\$1,303	\$1,353	\$1,388

MADE INDUSTRIAL PARK TAX INCREMENT DISTRICT FUND
 MADE INDUSTRIAL PARK TIF

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
CONTRACTUAL SERVICES:			
376.990.52240 COUNTY AUDITOR FEES	\$0	\$20	\$35
Total - CONTRACTUAL SERVICES	<u>0</u>	<u>20</u>	<u>35</u>
Grand Total	\$0	\$20	\$35

**FUND SUMMARY FOR FUND 377
SOUTH YANKEE RD TAX INCREMENT DISTRICT FUND**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
BEGINNING BALANCE: JANUARY 1	\$23,571	\$23,824	\$24,179
REVENUES:			
TIF Payments	\$253	\$390	\$200
TOTAL REVENUES	\$253	\$390	\$200
TOTAL RESOURCES	\$23,824	\$24,214	\$24,379
EXPENDITURES:			
Contractual Services	\$0	\$35	\$35
TOTAL EXPENDITURES	\$0	\$35	\$35
ENDING BALANCE DECEMBER 31	\$23,824	\$24,179	\$24,344

**SOUTH YANKEE ROAD TAX INCREMENT DISTRICT FUND
SOUTH YANKEE ROAD TIF**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
CONTRACTUAL SERVICES:			
377.990.52240 COUNTY AUDITOR FEES	\$0	\$35	\$35
Total - CONTRACTUAL SERVICES	<u>0</u>	<u>35</u>	<u>35</u>
Grand Total	\$0	\$35	\$35

**FUND SUMMARY FOR FUND 378
TOWNE MALL TAX INCREMENT DISTRICT FUND**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
BEGINNING BALANCE: JANUARY 1	\$0	\$0	\$102,000
REVENUES:			
TIF Payments	\$0	\$325,000	\$302,000
TOTAL REVENUES	\$0	\$325,000	\$302,000
TOTAL RESOURCES	\$0	\$325,000	\$404,000
EXPENDITURES:			
Contractual Services	\$0	\$223,000	\$307,675
TOTAL EXPENDITURES	\$0	\$223,000	\$307,675
ENDING BALANCE DECEMBER 31	\$0	\$102,000	\$96,325

TOWNE MALL TAX INCREMENT DISTRICT FUND
TOWNE MALL TIF

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
CONTRACTUAL SERVICES:			
378.990.52240 COUNTY AUDITOR FEES	\$0	\$3,000	\$3,675
378.990.52241 SCHOOL DISTRICT REIMBURSEMENT	0	\$220,000	\$304,000
Total - CONTRACTUAL SERVICES	0	223,000	307,675
Grand Total	\$0	\$223,000	\$307,675

SECTION 6

CAPITAL IMPROVEMENT FUNDS

CAPITAL IMPROVEMENTS

EXPENDITURES BY FUND

Fund	2018 Actual	Budget 2019	Budget 2020	\$ Increase (Decrease)	% Increase (Decrease)
Capital Improvement Fund	\$3,476,446	\$1,792,000	\$3,502,000	\$1,710,000	95.4%
Downtown Improvements	272,272	310,053	303,853	(6,200)	-2.0%
Airport Improvement	545,166	2,400,000	630,000	(1,770,000)	-73.8%
Water Capital Reserve	917,424	2,110,000	2,560,000	450,000	21.3%
Storm Water Capital Reserve	904,198	750,000	1,250,000	500,000	66.7%
Sewer Capital Reserve	2,307,005	8,110,000	13,560,000	5,450,000	67.2%
Computer Replacement	378,137	475,000	475,000	0	0.0%
Property Development	120,449	347,382	322,382	(25,000)	-7.2%
Economic Development Bond Service	658,218	155,593	157,968	2,375	1.5%
Total	\$9,579,315	\$16,450,028	\$22,761,203	\$6,311,175	38.4%

Table 6.1 Capital Improvement Expenditures

Definition of Capital Funds

To account for financial resources to be used for the construction or acquisition of major capital facilities.

Capital Improvements Fund

To account for the City’s 1 mill annual real estate tax levy, federal and state grants dedicated to capital improvements. Expenditures of this fund are for capital improvements listed in the City’s three-year Capital Improvements Plan (CIP). The majority of expenditures slated for street improvements.

Economic Development Bond Service Fund

To account for expenditures associated with economic development projects.

Downtown Improvements Fund

To account for the expenditures connected with the downtown area and the City’s economic development efforts.

Airport Improvements Fund

To account for revenues and expenditures in connection with capital improvements at the airport. Revenues are usually comprised of Federal and State grants and local contributions from the Airport Fund.

Water Capital Reserve Fund

To account for capital improvements of the water system. The expenditures are outlined in the three-year Capital Improvements Plan. The Water Fund transfers revenues into this fund to pay for these capital improvements.

Storm Water Capital Reserve Fund

To account for the storm water utility capital expenditures. Revenue will be generated by the storm water utility fee which went into effect January 1, 2006.

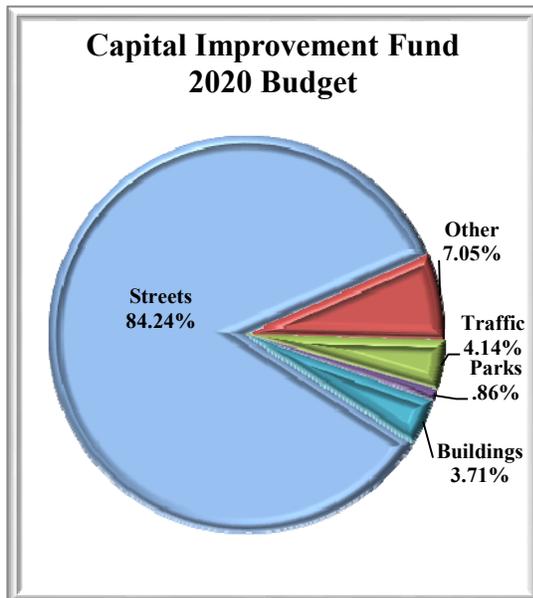


Figure 6.1 Year 2020 expenditures from CIP Fund

CAPITAL IMPROVEMENTS

Sewer Capital Reserve Fund

To account for capital improvements of the sewer system. The expenditures are outlined in the three-year Capital Improvements Plan. The Sewer Fund transfers revenues into this fund to pay for the capital improvements.

Property Development Fund

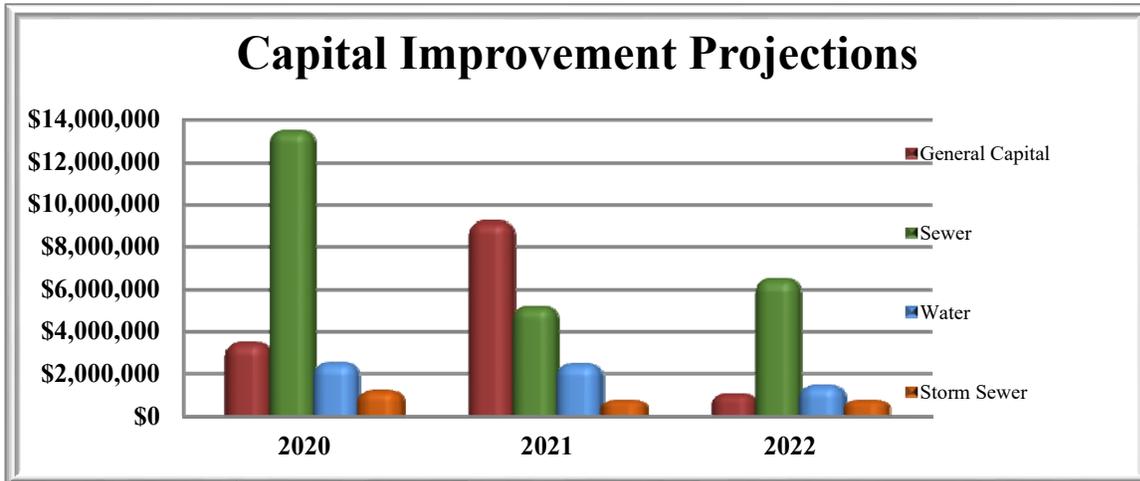
To account for all revenues and expenditures connected with the development of city owned property.

Computer Replacement Fund

To accumulate funds for the future purchase of a new mainframe computer for the City and scheduled replacements of software, personal computers, printers, and copiers.

Figure 6.2 below illustrates the capital projects planned in the Capital Improvements Fund, the Water Capital Reserve Fund, the Sewer Capital Reserve Fund, and the Storm Sewer Capital Reserve Fund over a three year period.

Figure 6.2 Major Capital Improvement Plan Projections



CAPITAL IMPROVEMENTS

POLICIES FOR CAPITAL IMPROVEMENT PROJECTS

Capital improvements will be financed to the greatest extent possible by those who benefit from the project.

Efforts will be made to secure grants from state and federal sources for capital improvement projects.

All capital improvement projects will be analyzed to measure their impact on future operating budgets.

Projects to preserve the City's infrastructure and other assets will have priority.

IMPACTS OF CAPITAL INVESTMENTS ON OPERATING BUDGET

Several capital improvements scheduled for 2020 will affect the City's operating budgets. The major improvements scheduled for 2020 are:

Long Term Control Plan Development

Implementation of the Long Term Control Plan (LTCP) to reduce combined sewer overflows will have a major impact on the operating budget. Beginning in 2016, a new 10% infrastructure fee was added to all sewer charges in the City. This additional revenue will be used for Long Term Control Plan activities. The cost for 2020 is \$10,000,000. One staff position, that was added in 2019, Natural Resources Coordinator, has an additional \$88,738.04 impact on the 2020 operating budget. Additional staff and/or consultants will be necessary to administer the many capital improvement projects required of the plan.

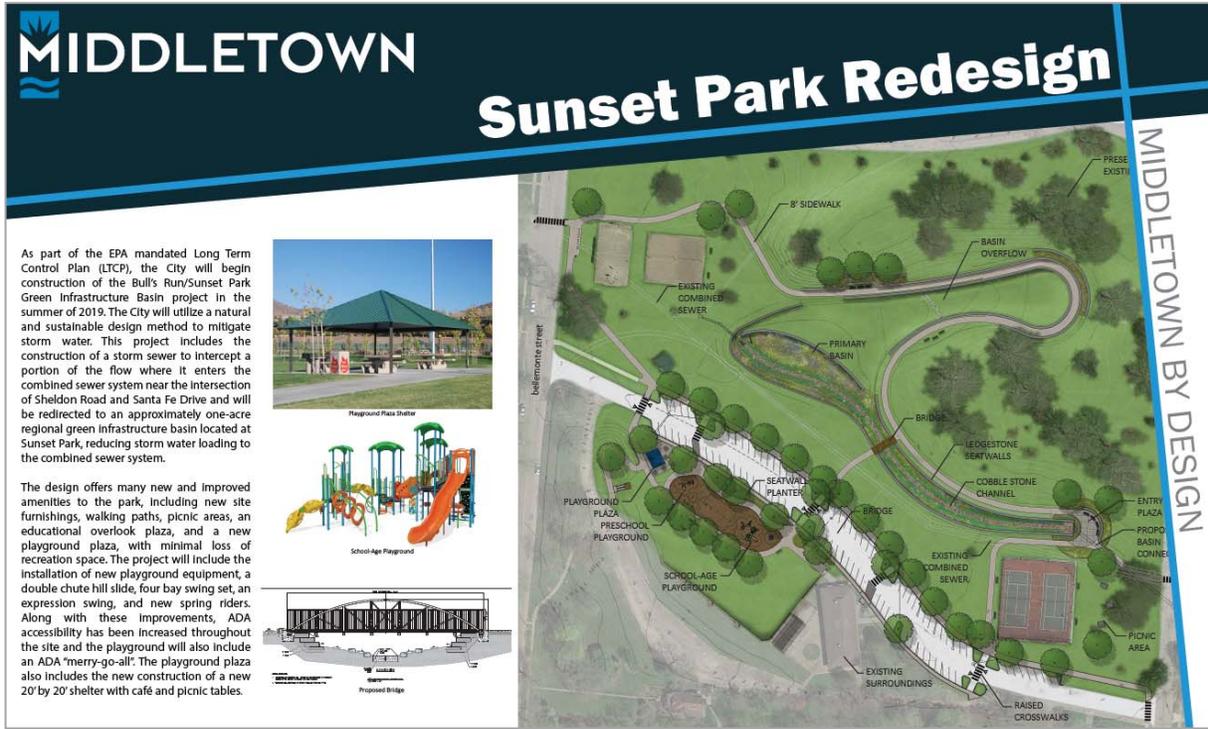
Project	Control Measure Location	Description	Design Criteria	Duration	Start	End	2020 Estimated Cost
Lakeside Redirect	Lakeside Redirection	Redirection of approximately 291 acres of sewershed to the Hydraulic Canal	At least 15 CFS storm water pump station, 3,900 feet of 18" force main, and 3,000 feet of 36" gravity sewer	48 months	1/1/2018	12/31/2021	\$10 million

The City of Middletown began work on the Bulls Run to Sunset Park green infrastructure project in 2019. This project will be complete in spring 2020. The Lakeside Redirection Project will begin in mid-2020 and will be completed by the end of 2021.

IMPACTS OF CAPITAL INVESTMENTS ON OPERATING BUDGET

Bulls Run to Sunset Park (LTCP)

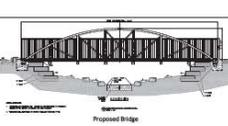
The Bulls Run to Sunset Park Green Infrastructure project is the first project of the City’s Long Term Control Plan to reduce Combined Sewer Overflows into the Great Miami River as mandated by the Environmental Protection Agency (EPA). This project included the installation of an approximately one acre green infrastructure basin to capture storm water runoff to reduce the storm water loading into the downstream sewer system. Aesthetic landscaping and hardscaping features will be incorporated into the green infrastructure basin to not detract from the overall park character. The Sunset Park existing playground equipment will be relocated and replaced with new, up-to-date equipment. The Park was the prime location, due to its location near the border where the sewer system transitions from a separate system to a combined system. This highly visible, highly used area will have an impact on future budgets as it will have an annual operations and maintenance plan to insure the basin remains an attractive feature and is functioning as designed. The estimated total cost of this project is \$2.7 million.



As part of the EPA mandated Long Term Control Plan (LTCP), the City will begin construction of the Bull's Run/Sunset Park Green Infrastructure Basin project in the summer of 2019. The City will utilize a natural and sustainable design method to mitigate storm water. This project includes the construction of a storm sewer to intercept a portion of the flow where it enters the combined sewer system near the intersection of Sheldon Road and Santa Fe Drive and will be redirected to an approximately one-acre regional green infrastructure basin located at Sunset Park, reducing storm water loading to the combined sewer system.



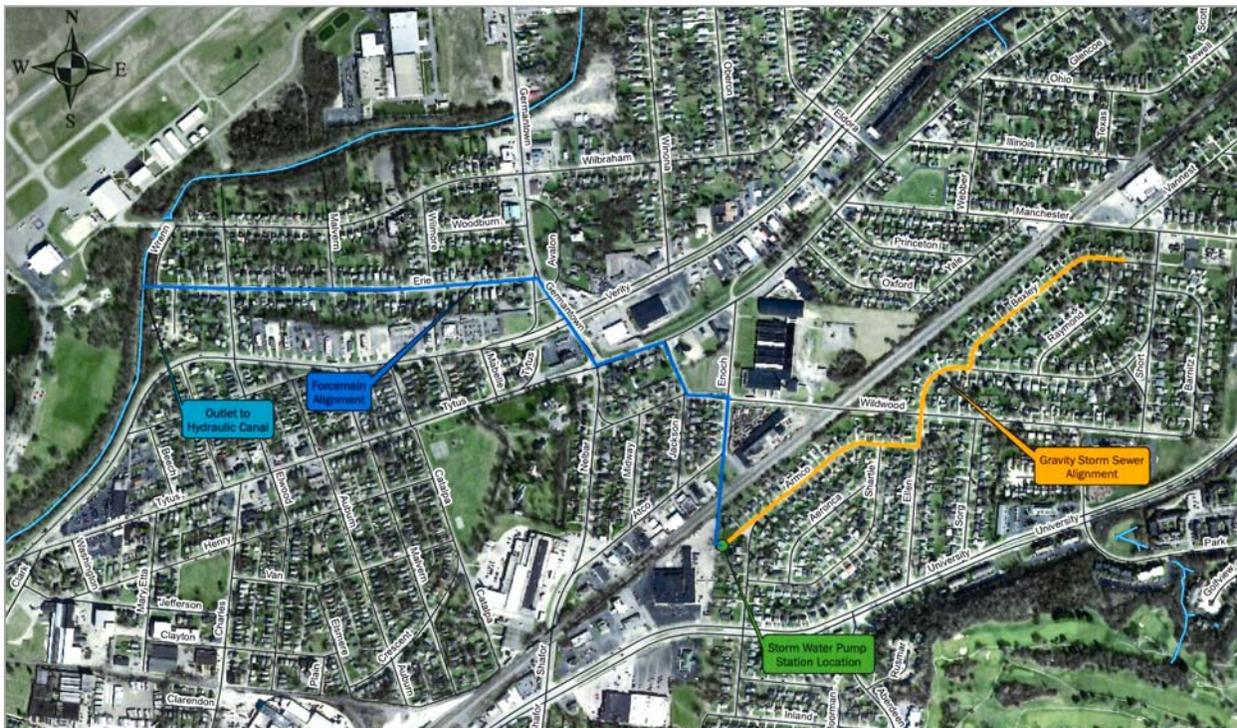
The design offers many new and improved amenities to the park, including new site furnishings, walking paths, picnic areas, an educational overlook plaza, and a new playground plaza, with minimal loss of recreation space. The project will include the installation of new playground equipment, a double chute hill slide, four bay swing set, an expression swing, and new spring riders. Along with these improvements, ADA accessibility has been increased throughout the site and the playground will also include an ADA "merry-go-all". The playground plaza also includes the new construction of a new 20' by 20' shelter with café and picnic tables.



Construction in progress on the Bulls Run to Sunset Park redirect and green storage basin

IMPACTS OF CAPITAL INVESTMENTS ON OPERATING BUDGET**Lakeside Redirection Project (LTCP)**

The Lakeside Redirection project is the second project of the City's Long Term Control Plan to reduce Combined Sewer Overflows into the Great Miami River as mandated by the Environmental Protection Agency (EPA). This storm water redirection project was identified to reduce the storm water contribution to the combined sewer system from the Lakeside drainage area. The proposed project will collect storm water from this two hundred ninety-one acre drainage area via a new trunk sewer estimated to be four thousand feet in length and thirty-six inches in diameter. A pump station will be constructed to lift collected storm flow through approximately five thousand feet of eighteen inch diameter force-main so it can flow to the Hydraulic Canal adjacent to Smith Park. The estimated cost of the project is \$10 million and will begin in mid-2020 with completion by the end of 2021.



Lakeside Redirection Project Vicinity Map

Sewer System Rehabilitation Program

The 2020 budget of \$3,000,000, will address miscellaneous upgrades/modifications in the sewer collection system. This includes the correction of reoccurring problems or improvements, replacement of old sewer main, and other unscheduled major repairs. The cost of major repairs in 2019 was \$1 million. Operating cost will also be decreased due to the reduction of infiltration and inflow into the system thereby reducing the total flow of wastewater treated.

IMPACTS OF CAPITAL INVESTMENTS ON OPERATING BUDGET

Local Street Paving

- \$1,400,000 General Capital Fund
- \$1,000,000 Auto & Gas Tax Fund (contractor paving)
- \$700,000 2020 Sidewalk, Curb & Gutter Fund (special assessments to property owners)
- \$300,000 Auto & Gas Tax Fund (City crew paving)
- \$250,000 Storm Water Capital Fund

Savings will result in less material and labor costs for asphalt patching and pothole repairs. It is estimated in 2020 labor costs for asphalt patching and pothole repairs will cost the city an estimated \$246,440, an estimated cost of \$64,000 in asphalt materials, \$15,227 in maintenance of machinery/equipment, and \$7,120 for 2,924 gallons of fuel.

Streets to be paved by contractors in 2020:

- | | |
|---------------------------|------------------------------|
| ▪ Bonita Drive | Roosevelt to Breiel |
| ▪ Burton Road | Central to Grand |
| ▪ Calumet Avenue | Yankee to Garfield |
| ▪ Casper Avenue | Iglehart to Charles |
| ▪ Central Avenue | Carmody to Main |
| ▪ Dorset Drive | McGee to Grand |
| ▪ 11 th Avenue | Main to Lincoln |
| ▪ Elsmere Street | Van to Crescent |
| ▪ Gladys Drive | Sherman to Grand |
| ▪ McGee Avenue | McKnight to Dorset |
| ▪ 16 th Avenue | Main to Ohio |
| ▪ Vermont Street | 17 th to dead-end |

Streets to be paved by City crews in 2020:

- | | |
|-----------------|----------------|
| ▪ Antrim Court | |
| ▪ Court Donegal | |
| ▪ Galway Circle | |
| ▪ Helton Drive | Bonita to East |


Water System Rehabilitation Program

The 2020 budget of \$2,000,000, will address miscellaneous upgrades/modifications in the water distribution system. This includes the correction of reoccurring problems or improvements, replacement of old water main, and other unscheduled major repairs. The cost of major repairs in 2019 was \$1 million.

Airport Improvements Program

An estimated \$630,000 will be spent on capital improvements at the Middletown Regional Airport in 2020. The City received a \$595,000 Ohio Department of Transportation (ODOT) grant to build a pond safety area and the City will pay a \$35,000 local match for the work. After receiving \$1.6 million in grants for pavement rehabilitation, runway markings and runway lighting improvements from the Ohio Department of Transportation and \$480,000 from the Federal Aviation Administration for an airport layout/master plan, the City plans to use those improvements to attract more businesses both at and around the airport. An education hangar will be constructed that will house an avionics technician-training program and drone technology program. These improvements are expected to inject additional

IMPACTS OF CAPITAL INVESTMENTS ON OPERATING BUDGET

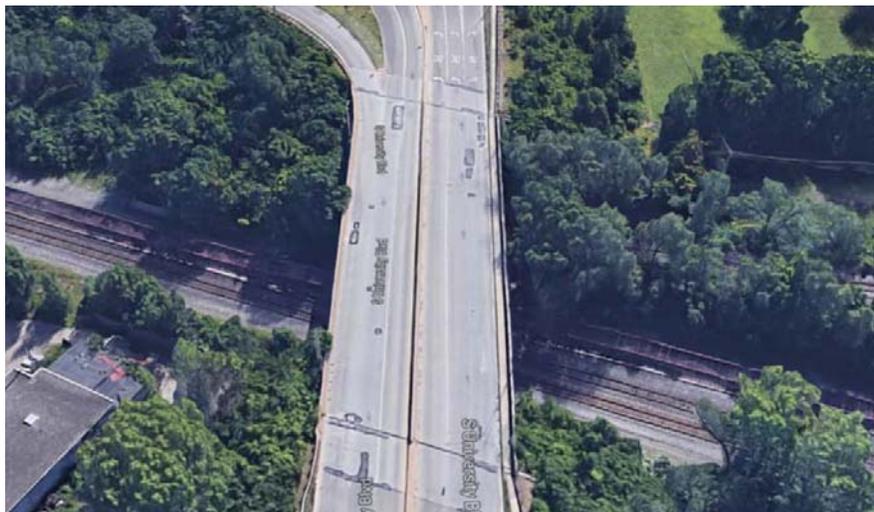
revenue into local economy, therefore impacting the City’s operating budget by increasing future income tax revenue and airport revenue.

University Bridge Rehab/Design

The South University Bridge \$2,050,000 rehabilitation project will begin in 2020. The City included \$200,000 in the 2019 budget for the rehab/design phase. This bridge, located on South University Boulevard, near the intersections of Roosevelt Boulevard (State Route 122) and Fourteenth Avenue, is a four-span steel rolled beam bridge that was constructed in 1968, carrying six lanes of University Boulevard traffic over Conrail Railroad. A conceptual scope of services recommended the bridge deck (including railings, sidewalks, and median) be replaced due to the deterioration of the deck components and to inhibit further deterioration to the bridge’s superstructure and substructure components. Engineering staff time for coordination of this project is also incorporated into the 2020 operating budget. Completion of this project will mitigate the potential costs of lawsuits from bridge failure and pre-empt the cost of replacing the bridge in an emergency situation, therefore having a positive impact on future operating budgets.



View of South University Boulevard Bridge facing northeast, near Fourteenth Avenue



Aerial view of South University Boulevard Bridge

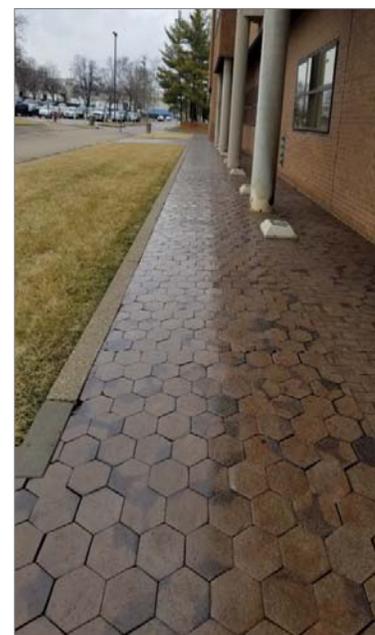
IMPACTS OF CAPITAL INVESTMENTS ON OPERATING BUDGET

City Building North/South Promenade Design/Rehab



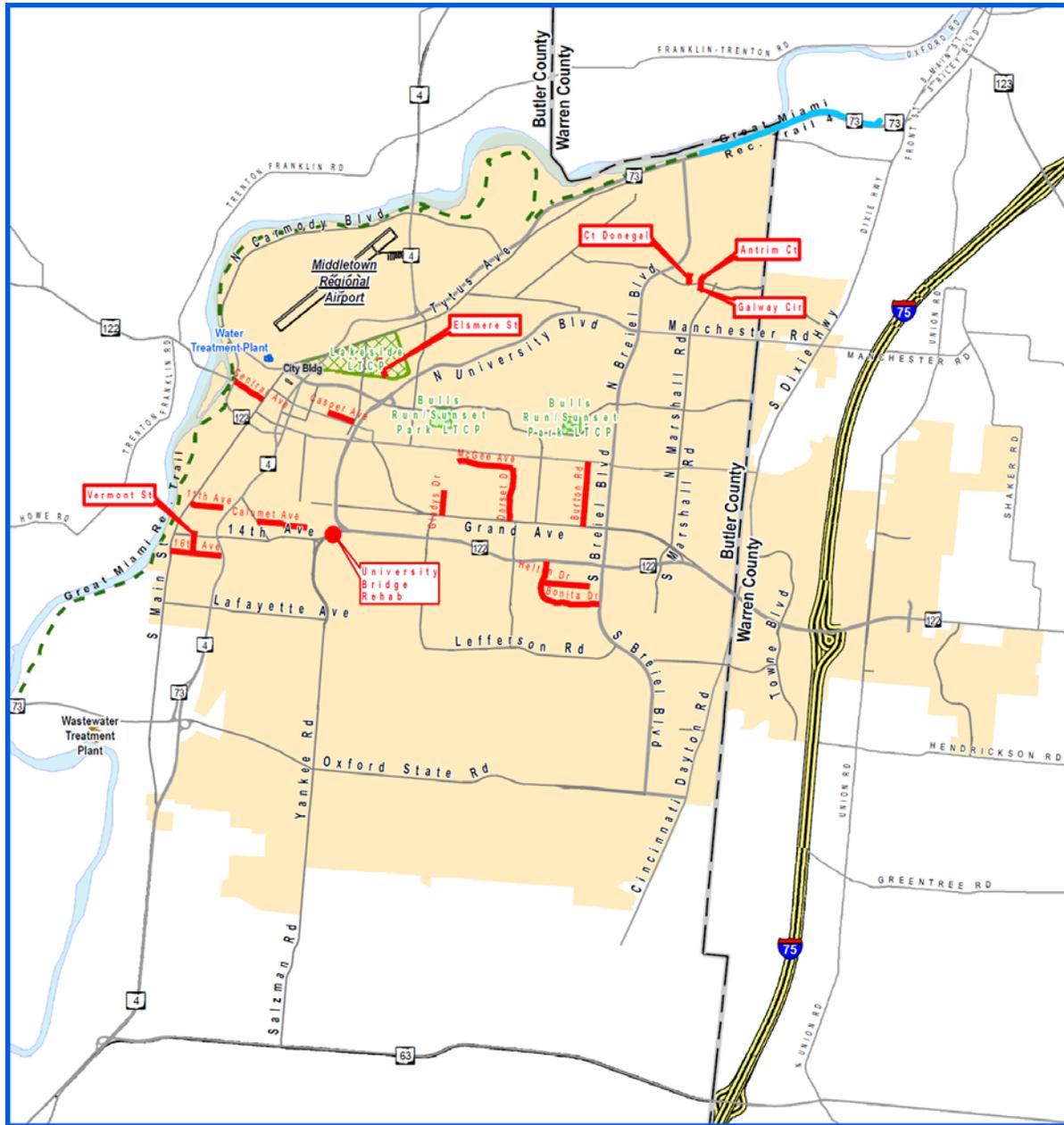
Concept plan for City Building and Plaza Capital Improvement Project

The City Building Promenade project is expected to begin in 2020. An estimated \$500,000 was budgeted to be spent in 2019 on the North Promenade. Foundation inspections delayed the beginning of this project and it is expected to resume in 2020, with an additional \$175,000 budgeted for the South Promenade. The City building was built in 1976. The deteriorating walkway pavers installed during construction of the City building and the surrounding plaza, are in danger of becoming pedestrian trip hazards and cause leakage problems to police administration offices and the City jail that are built below the north entrance to the City building. An existing drive that allows for 20 minute parking directly in front of the entrance will be closed to traffic and will be replaced with a colored concrete walkway with new drainage to alleviate leaking to the offices below, adorned by decorative railings, planters and landscape, and also improving safety concerns of vehicles having access to the building. These improvements are not only expected to improve the appearance of the building, but will have an overall positive effect on the City’s operating budget by saving the City against future liability claims due to the paver trip hazards being eliminated and repairs to the offices and jail beneath will no longer be necessary once new drainage is installed, alleviating the flooding/damage concerns.



Plaza walkway pavers currently in use

IMPACTS OF CAPITAL INVESTMENTS ON OPERATING BUDGET



Construction In Progress 2020



1 in = 1 miles

Legend

- University Bridge Rehab
- 2020 Paving Program
- Great Miami Rec Trail Phase 4
- Ex. Great Miami Rec Trail
- Lakeside LTCP
- Bulls Run/Sunset LTCP
- City Building
- Water Treatment Plant
- Wastewater Treatment Plant
- Middletown Corp Limits
- Great Miami River
- County Line

**2020 - 2022 CAPITAL IMPROVEMENT PLAN PROJECTIONS
(IN \$1,000's)**

2020 Projects	Federal	State	Other	City C.I.P.	Total
General					
Local Street Paving				1,400	1,400
Gateway/Boulevard Enhancements				75	75
University Bridge Rehab		800	700	50	1,550
Great Miami River Trail - Phase 4A				160	160
Traffic Signal & Systems Replacement				145	145
City Building South Promenade				100	100
Misc Parks Improvements				30	30
Misc Building Improvements				30	30
Subtotal	\$0	\$800	\$700	\$1,990	\$3,490
Sewer					
Facility Upgrades				550	550
Long Term Control Plan				10,000	10,000
System Replacement Program				3,000	3,000
GIS				10	10
Subtotal	\$0	\$0	\$0	\$13,560	\$13,560
Storm Water					
University Bridge Rehab				500	500
Local Street Paving				250	250
System Replacement Program				375	375
City Building South Promenade				75	75
NPDES Compliance				50	50
Subtotal	\$0	\$0	\$0	\$1,250	\$1,250
Water					
Facility Upgrades				550	550
System Replacement Program				2,000	2,000
GIS				10	10
Subtotal	\$0	\$0	\$0	\$2,560	\$2,560
2020 TOTALS	\$0	\$800	\$700	\$19,360	\$20,860

**2020 - 2022 CAPITAL IMPROVEMENT PLAN PROJECTIONS
(IN \$1,000's)**

2021 Projects	Federal	State	Other	City C.I.P.	Total
General					
Local Street Paving		800	1,500	650	2,950
Central Avenue Improvements	4,185			225	4,410
ODOT Urban Paving - SR 73 (Germantown Rd. to City Limits)		1,325		332	1,657
Gateway/Boulevard Enhancements				75	75
Traffic Signal & Systems Replacement				95	95
Misc Parks Improvements				30	30
Misc Building Improvements				30	30
Subtotal	\$4,185	\$2,125	\$1,500	\$1,437	\$9,247
Sewer					
Facility Upgrades				500	500
Long Term Control Plan				1,000	1,000
System Replacement Program				3,000	3,000
Central Avenue Improvements				700	700
GIS				10	10
Subtotal	\$0	\$0	\$0	\$5,210	\$5,210
Storm Water					
Local Street Paving				250	250
Central Avenue Improvements				450	450
NPDES Compliance				50	50
Subtotal	\$0	\$0	\$0	\$750	\$750
Water					
Facility Upgrades				500	500
System Replacement Program				1,000	1,000
Central Avenue Improvements				1,000	1,000
GIS				10	10
Subtotal	\$0	\$0	\$0	\$2,510	\$2,510
2021 TOTALS	\$4,185	\$2,125	\$1,500	\$9,907	\$17,717

**2020 - 2022 CAPITAL IMPROVEMENT PLAN PROJECTIONS
(IN \$1,000's)**

2022 Projects	Federal	State	Other	City C.I.P.	Total
General					
Local Street Paving			1,500		1,500
ODOT Urban Paving - SR 73 (Tytus Avenue to Germantown Road)		425		425	850
Gateway/Boulevard Enhancements				75	75
Traffic Signal & Systems Replacement				95	95
Misc Parks Improvements				30	30
Misc Building Improvements				30	30
Subtotal	\$0	\$425	\$1,500	\$655	\$2,580
Sewer					
Facility Upgrades				500	500
Long Term Control Plan				3,000	3,000
System Replacement Program				3,000	3,000
GIS				10	10
Subtotal	\$0	\$0	\$0	\$6,510	\$6,510
Storm Water					
Local Street Paving				250	250
System Replacement Program				450	450
NPDES Compliance				50	50
Subtotal	\$0	\$0	\$0	\$750	\$750
Water					
Facility Upgrades				500	500
System Replacement Program				1,000	1,000
GIS				10	10
Subtotal	\$0	\$0	\$0	\$1,510	\$1,510
2022 TOTALS	\$0	\$425	\$1,500	\$9,425	\$11,350

**CAPITAL IMPROVEMENT PROGRAM
Project Descriptions****GENERAL CAPITAL IMPROVEMENT FUND - \$3,490,000**

Local Street Paving

The project consists of resurfacing and reconstruction of various streets throughout the City. The streets considered here have had no major rehabilitation for nearly 20 years and all have Pavement Condition Rating less than 60. This project will include restoration of curbs, gutters, driveway aprons, and sidewalks deemed defective by the City (at adjacent property owners' expense). Handicap ramps will be brought up to current standards where necessary. Storm sewers, catch basins, and manholes will be repaired or replaced as needed.

OTHER	<u>\$1,400,000</u>
TOTAL	\$1,400,000

Gateway/Boulevard Enhancements

Additional landscape and hardscape improvements will be made at the I-75 and SR 122 interchange.

CIP	<u>\$75,000</u>
TOTAL	\$75,000

University Bridge Rehab Design

Funding set aside to address design and upgrades to the South University Bridge overpass.

CIP	<u>\$1,550,000</u>
TOTAL	\$1,550,000

Traffic Signal & Systems Replacement Program

Funding is set aside each year to address upgrades to the traffic control system throughout the City.

CIP	<u>\$145,000</u>
TOTAL	\$145,000

City Building South Promenade

Project to replace existing pavers with stamped concrete and landscaping. This project will also improve overall security with the closure of the parking lane at the North entrance to the City building.

CIP	<u>\$100,000</u>
TOTAL	\$100,000

**CAPITAL IMPROVEMENT PROGRAM
Project Descriptions**

GENERAL CAPITAL IMPROVEMENT FUND - \$3,490,000 (continued)

Great Miami River Trail – Phase 4A

Project to extend the Great Miami River Trail connecting Middletown to Franklin.

CIP	<u>\$160,000</u>
TOTAL	\$160,000

Miscellaneous Parks Improvements

Funding is set aside each year to address miscellaneous upgrades/modifications in the various parks. Projects may include playground equipment, fencing, tree trimming, etc.

CIP	<u>\$30,000</u>
TOTAL	\$30,000

Miscellaneous Building Improvements

Funding is set aside each year to address miscellaneous upgrades/modifications to City owned facilities.

CIP	<u>\$30,000</u>
TOTAL	\$30,000

**FUND SUMMARY FOR FUND 220
CAPITAL IMPROVEMENT FUND**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
BEGINNING BALANCE: JANUARY 1	\$1,080,672	\$2,048,105	\$1,711,787
REVENUES:			
Property Taxes	\$558,440	\$570,123	\$640,682
Intergovernmental Revenue	3,757,327	870,559	1,500,000
Charges for Services	15,526	5,000	5,000
Interest Income	33,586	0	20,000
Miscellaneous Revenue	79,000	10,000	0
Transfers	0	0	500,000
TOTAL REVENUES	<u>\$4,443,879</u>	<u>\$1,455,682</u>	<u>\$2,665,682</u>
TOTAL RESOURCES	\$5,524,551	\$3,503,787	\$4,377,469
EXPENDITURES:			
Contractual Services	\$7,240	\$12,000	\$12,000
Capital Outlay	3,469,205	1,780,000	3,490,000
TOTAL EXPENDITURES	<u>\$3,476,446</u>	<u>\$1,792,000</u>	<u>\$3,502,000</u>
ENDING BALANCE DECEMBER 31	\$2,048,105	\$1,711,787	\$875,469

**CAPITAL IMPROVEMENTS FUND
PROJECT DETAIL**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
CONTRACTUAL SERVICES:			
220.990.52240 COUNTY AUDITOR COLLECTION FEES	\$7,240	\$12,000	\$12,000
Total - CONTRACTUAL SERVICES	<u>7,240</u>	<u>12,000</u>	<u>12,000</u>
CAPITAL OUTLAY:			
220.025.54520 I-75 GATEWAY IMPROVEMENTS, PHASE 2	39,999	75,000	75,000
220.032.54520 PAVING	836,390	1,150,000	1,400,000
220.624.54200 BIKE PATH	0	0	160,000
220.671.54520 TRAFFIC SIGNAL & SYSTEMS	50,229	95,000	145,000
220.812.54520 YANKEE RD - PHASE 3	2,279,354	0	0
220.814.54520 OXFORD STATE RD IMPROVEMENTS	211,887	0	0
220.817.54520 UNIVERSITY BRIDGE REHAB DESIGN	0	200,000	1,550,000
220.818.54520 CITY BUILDING NORTH PROMENADE	0	200,000	0
220.819.54520 CITY BUILDING SOUTH PROMENADE	0	0	100,000
220.990.54400 BUILDINGS & STRUCTURES	7,590	30,000	30,000
220.990.54550 PARK FACILITIES	43,756	30,000	30,000
Total - CAPITAL OUTLAY	<u>3,469,205</u>	<u>1,780,000</u>	<u>3,490,000</u>
Grand Total	\$3,476,446	\$1,792,000	\$3,502,000

**FUND SUMMARY FOR FUND 481
DOWNTOWN IMPROVEMENT FUND**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
BEGINNING BALANCE: JANUARY 1	\$185,760	\$151,796	\$95,311
REVENUES:			
Interest Income	\$3,284	\$1,502	\$2,508
Miscellaneous Revenue	235,025	67,066	68,407
Transfers	0	185,000	175,000
TOTAL REVENUES	\$238,309	\$253,568	\$245,915
TOTAL RESOURCES	\$424,068	\$405,364	\$341,226
EXPENDITURES:			
Contractual Services	\$34,700	\$70,000	\$86,800
Capital Outlay	45,000	50,000	25,000
Debt Service	192,573	190,053	192,053
TOTAL EXPENDITURES	\$272,272	\$310,053	\$303,853
ENDING BALANCE DECEMBER 31	\$151,796	\$95,311	\$37,373

**DOWNTOWN IMPROVEMENTS FUND
PROJECT DETAIL**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
CONTRACTUAL SERVICES - DOWNTOWN			
481.990.52480 OTHER PROFESSIONAL SERVICES	\$30,147	\$60,000	\$75,000
481.990.52481 OTHER PROFESSIONAL SERVICES - BLDGS	0	5,000	6,000
481.990.52810 PROPERTY TAXES	4,552	5,000	5,800
Total - CONTRACTUAL SERVICES	<u>34,700</u>	<u>70,000</u>	<u>86,800</u>
CAPITAL OUTLAY			
481.990.54400 BUILDINGS AND OTHER STRUCTURES	45,000	50,000	25,000
Total - CAPITAL OUTLAY	<u>45,000</u>	<u>50,000</u>	<u>25,000</u>
DEBT SERVICE			
481.990.57220 PAYMENT ON BONDS - PRINCIPAL	120,000	120,000	125,000
481.990.57320 INTEREST ON NOTES	72,573	70,053	67,053
Total - DEBT SERVICE	<u>192,573</u>	<u>190,053</u>	<u>192,053</u>
Grand Total	\$272,272	\$310,053	\$303,853

**FUND SUMMARY FOR FUND 492
AIRPORT IMPROVEMENT FUND**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
BEGINNING BALANCE: JANUARY 1	\$1	\$3	\$28,293
REVENUES:			
Intergovernmental Revenue	\$944,615	\$1,130,000	\$673,000
Miscellaneous Revenue	0	28,290	0
Sale of Bonds	0	1,250,000	0
Transfers	(399,448)	20,000	12,000
TOTAL REVENUES	\$545,167	\$2,428,290	\$685,000
TOTAL RESOURCES	\$545,169	\$2,428,293	\$713,293
EXPENDITURES:			
Capital Outlay	\$545,166	\$2,400,000	\$630,000
TOTAL EXPENDITURES	\$545,166	\$2,400,000	\$630,000
ENDING BALANCE DECEMBER 31	\$3	\$28,293	\$83,293

**AIRPORT IMPROVEMENT FUND
PROJECT DETAIL**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
CAPITAL OUTLAY:			
492.990.54510 AIRPORT FACILITIES	\$545,166	\$2,400,000	\$630,000
Total - CAPITAL OUTLAY	<u>545,166</u>	<u>2,400,000</u>	<u>630,000</u>
Grand Total	\$545,166	\$2,400,000	\$630,000

**CAPITAL IMPROVEMENT PROGRAM
Project Descriptions****WATER CAPITAL RESERVE FUND - \$2,560,000**

Water Treatment Plant Facility Upgrades

Funding is set aside each year to address miscellaneous upgrades at the water treatment plant and wellfield. This includes replacement of aging equipment.

Water CIP	<u>\$550,000</u>
TOTAL	\$550,000

System Replacement Program

Funding is set aside each year to address miscellaneous upgrades/modifications in the distribution system. This includes the correction of reoccurring problems or improvements, replacement of old water main prior to a roadway resurfacing, and other unscheduled repairs.

Water CIP	<u>\$2,000,000</u>
TOTAL	\$2,000,000

GIS Program

The City is continuing efforts to implement a geographic information system.

Water CIP	<u>\$10,000</u>
TOTAL	\$10,000

**FUND SUMMARY FOR FUND 494
WATER CAPITAL RESERVE FUND**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
BEGINNING BALANCE: JANUARY 1	\$2,067,795	\$4,823,550	\$5,220,771
REVENUES:			
Charges for Services	\$112,700	\$75,000	\$75,000
Interest Income	62,035	1,492	1,492
Reimbursements	1,196,659	53,942	53,942
Transfers	2,301,787	2,376,787	2,876,787
TOTAL REVENUES	\$3,673,180	\$2,507,221	\$3,007,221
TOTAL RESOURCES	\$5,740,975	\$7,330,771	\$8,227,992
EXPENDITURES:			
Capital Outlay	\$917,424	\$2,110,000	\$2,560,000
TOTAL EXPENDITURES	\$917,424	\$2,110,000	\$2,560,000
ENDING BALANCE DECEMBER 31	\$4,823,550	\$5,220,771	\$5,667,992

**WATER CAPITAL RESERVE FUND
PROJECT DETAIL**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
CAPITAL OUTLAY:			
494.018.54530	\$192,501	\$600,000	\$550,000
494.631.54530	2,752	1,500,000	2,000,000
494.720.54530	8,103	10,000	10,000
494.858.54530	56,887	0	0
494.859.54530	657,182	0	0
	<u>917,424</u>	<u>2,110,000</u>	<u>2,560,000</u>
Total - CAPITAL OUTLAY			
Grand Total	\$917,424	\$2,110,000	\$2,560,000

CAPITAL IMPROVEMENT PROGRAM Project Descriptions

STORM WATER CAPITAL RESERVE FUND - \$1,250,000

University Bridge Rehab

The project consists of the replacement of the bridge deck, railings, sidewalks, and medians.

Storm Water CIP	<u>\$500,000</u>
TOTAL	\$500,000

Local Street Paving

The project consists of resurfacing and reconstruction of various streets throughout the City. This project will include restoration of curbs, gutters, driveway aprons, and sidewalks deemed defective by the City (at adjacent property owners' expense). Handicap ramps will be brought up to current standards where necessary. Storm sewers, catch basins, and manholes will be repaired or replaced as needed.

Storm Water CIP	<u>\$250,000</u>
TOTAL	\$250,000

System Replacement Program

Funding is set aside each year to address miscellaneous upgrades in the drainage system. This includes the correction of reoccurring problems or improvements, replacement of storm sewers prior to a roadway resurfacing, and other unscheduled repairs.

Storm Water CIP	<u>\$375,000</u>
TOTAL	\$375,000

City Building South Promenade

Project to replace existing pavers with stamped concrete and landscaping.

Storm Water CIP	<u>\$75,000</u>
TOTAL	\$75,000

NPDES Compliance Program

The EPA's National Pollution Discharge Elimination System (NPDES) permit requires the City to address the six minimum control measures (MCM) on an annual basis. The items covered will include the annual permit fee, professional services for preparation of the annual report submitted to EPA and Storm Water Pollution Prevention Plans for various City facilities, membership in the Regional Storm Water Collaborative, and the creation of various public education and outreach materials as needed.

Storm Water CIP	<u>\$50,000</u>
TOTAL	\$50,000

**FUND SUMMARY FOR FUND 415
STORM WATER CAPITAL RESERVE FUND**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
BEGINNING BALANCE: JANUARY 1	\$1,133,909	\$1,143,399	\$1,359,950
REVENUES:			
Interest Income	\$18,399	\$4,124	\$9,568
Reimbursements	8,600	0	0
Transfers	886,689	962,427	800,000
TOTAL REVENUES	\$913,688	\$966,551	\$809,568
TOTAL RESOURCES	\$2,047,596	\$2,109,950	\$2,169,518
EXPENDITURES:			
Capital Outlay	\$904,198	\$750,000	\$1,250,000
TOTAL EXPENDITURES	\$904,198	\$750,000	\$1,250,000
ENDING BALANCE DECEMBER 31	\$1,143,399	\$1,359,950	\$919,518

**STORM WATER CAPITAL RESERVE FUND
PROJECT DETAIL**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
CAPITAL OUTLAY:			
415.811.54501 SYSTEM REPLACEMENT PROGRAM	\$237,333	\$350,000	\$375,000
415.812.54501 NPDES COMPLIANCE	49,572	50,000	50,000
415.831.54501 OXFORD STATE RD IMPROVEMENTS	112,050	0	0
415.833.54501 ABERDEEN STORM SEWER	213,340	0	0
415.822.54501 LONG TERM CONTROL PLAN UPDATE	8,080	0	0
415.834.54501 LOCAL STREET PAVING	283,823	250,000	250,000
415.836.54501 CITY BUILDING NORTH PROMENADE	0	100,000	0
415.837.54501 CITY BUILDING SOUTH PROMENADE	0	0	75,000
415.838.54501 S. UNIVERSITY BRIDGE DECK REPLACEMENT	0	0	500,000
Total - CAPITAL OUTLAY	904,198	750,000	1,250,000
Grand Total	\$904,198	\$750,000	\$1,250,000

**CAPITAL IMPROVEMENT PROGRAM
Project Descriptions****SEWER CAPITAL RESERVE FUND - \$13,560,000**

Wastewater Treatment Plant Facility Upgrades

Funding is set aside each year to address miscellaneous upgrades at the wastewater treatment plant. This includes replacement of aging equipment.

Sewer CIP	<u>\$550,000</u>
TOTAL	\$550,000

LTCP Development/Implementation

Long Term Control Plan to address combined sewer overflows from our combined sewer system.

Sewer CIP	<u>\$10,000,000</u>
TOTAL	\$10,000,000

System Replacement Program

Funding is set aside each year to address miscellaneous upgrades/modifications in the collection system. This includes the correction of reoccurring problems or improvements, replacement of old sewer main prior to a roadway resurfacing, and other unscheduled repairs.

Sewer CIP	<u>\$3,000,000</u>
TOTAL	\$3,000,000

GIS Program

The City is continuing efforts to implement a geographic information system.

Sewer CIP	<u>\$10,000</u>
TOTAL	\$10,000

**FUND SUMMARY FOR FUND 495
SEWER CAPITAL RESERVE FUND**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
BEGINNING BALANCE: JANUARY 1	\$4,780,949	\$10,302,497	\$9,577,587
REVENUES:			
Charges for Services	\$1,422,408	\$1,004,273	\$1,097,201
Interest Income	124,361	37,372	66,666
Miscellaneous Revenue	24,255	0	0
Transfers	6,257,529	6,343,445	6,527,790
TOTAL REVENUES	<u>\$7,828,553</u>	<u>\$7,385,090</u>	<u>\$7,691,657</u>
TOTAL RESOURCES	\$12,609,502	\$17,687,587	\$17,269,244
EXPENDITURES:			
Capital Outlay	\$2,307,005	\$8,110,000	\$13,560,000
TOTAL EXPENDITURES	<u>\$2,307,005</u>	<u>\$8,110,000</u>	<u>\$13,560,000</u>
ENDING BALANCE DECEMBER 31	\$10,302,497	\$9,577,587	\$3,709,244

**SEWER CAPITAL RESERVE FUND
PROJECT DETAIL**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
CAPITAL OUTLAY:			
495.630.54540 LONG TERM CONTROL POLICY DEVELOP	\$572,378	\$4,500,000	\$10,000,000
495.631.54540 SYSTEM REPLACEMENT PROGRAM	1,106,356	3,000,000	3,000,000
495.721.54540 GIS	8,103	10,000	10,000
495.838.54540 BACKWATER PREVENTION PROGRAM	1,572	0	0
495.880.54540 FACILITY UPGRADES	618,596	600,000	550,000
Total - CAPITAL OUTLAY	<u>2,307,005</u>	<u>8,110,000</u>	<u>13,560,000</u>
Grand Total	\$2,307,005	\$8,110,000	\$13,560,000

**FUND SUMMARY FOR FUND 498
COMPUTER REPLACEMENT FUND**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
BEGINNING BALANCE: JANUARY 1	\$1,693,255	\$1,572,585	\$1,401,663
REVENUES:			
Interest Income	\$23,610	\$62,826	\$57,517
Depreciation Charges	0	55,120	55,120
Transfers	233,856	186,132	188,476
TOTAL REVENUES	\$257,466	\$304,078	\$301,113
TOTAL RESOURCES	\$1,950,722	\$1,876,663	\$1,702,776
EXPENDITURES:			
Capital Outlay	\$378,137	\$475,000	\$475,000
TOTAL EXPENDITURES	\$378,137	\$475,000	\$475,000
ENDING BALANCE DECEMBER 31	\$1,572,585	\$1,401,663	\$1,227,776

**COMPUTER REPLACEMENT FUND
PROJECT DETAIL**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
CAPITAL OUTLAY:			
498.990.54300 COMPUTERS & OTHER PERIPHERALS	\$352,822	\$400,000	\$400,000
498.990.54320 OFFICE MACHINERY & EQUIPMENT	17,716	50,000	50,000
498.990.54370 COMPUTER SOFTWARE	7,599	25,000	25,000
Total - CAPITAL OUTLAY	<u>378,137</u>	<u>475,000</u>	<u>475,000</u>
Grand Total	\$378,137	\$475,000	\$475,000

**FUND SUMMARY FOR FUND 499
PROPERTY DEVELOPMENT FUND**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
BEGINNING BALANCE: JANUARY 1	\$218,240	\$274,572	\$187,190
REVENUES:			
Intergovernmental Revenue	\$176,782	\$160,000	\$163,200
Miscellaneous Revenue	0	100,000	100,000
TOTAL REVENUES	\$176,782	\$260,000	\$263,200
TOTAL RESOURCES	\$395,021	\$534,572	\$450,390
EXPENDITURES:			
Contractual Services	\$120,449	\$342,382	\$317,382
Capital Outlay	0	5,000	5,000
TOTAL EXPENDITURES	\$120,449	\$347,382	\$322,382
ENDING BALANCE DECEMBER 31	\$274,572	\$187,190	\$128,008

**PROPERTY DEVELOPMENT FUND
PROJECT DETAIL**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
CONTRACTUAL SERVICES:			
499.990.52480 OTHER PROFESSIONAL SERVICE	\$2,005	\$30,000	\$30,000
499.990.52481 JOB CREATION INCENTIVE GRANT	10,522	50,000	50,000
499.990.52482 SBED GRANT - DEDICATED MOTIVATED	0	25,000	0
499.990.52484 JCIG - AKERS	12,524	12,524	12,524
499.990.52485 JCIG - BARRETT	30,033	30,033	30,033
499.990.52486 JCIG - METAL COATERS (NCI)	30,625	30,625	30,625
499.990.52487 JCIG - METAL MATIC	18,900	18,900	18,900
499.990.52488 JCIG - AVURE	13,300	13,300	13,300
499.990.52520 MAINT OF LAND & BUILDINGS	0	20,000	20,000
499.990.52810 PROPERTY TAXES	0	2,000	2,000
499.990.52811 CRA PAYMENTS	2,540	100,000	100,000
499.990.52815 PACE	0	10,000	10,000
Total - CONTRACTUAL SERVICES	<u>120,449</u>	<u>342,382</u>	<u>317,382</u>
CAPITAL OUTLAY:			
499.990.54400 BUILDINGS AND OTHER STRUCTURES	0	5,000	5,000
Total - CAPITAL OUTLAY	<u>0</u>	<u>5,000</u>	<u>5,000</u>
Grand Total	\$120,449	\$347,382	\$322,382

**FUND SUMMARY FOR FUND 485
ECONOMIC DEVELOPMENT BOND SERVICE FUND**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
BEGINNING BALANCE: JANUARY 1	\$465,263	\$263	\$263
REVENUES:			
Transfer from General Fund	\$193,218	\$155,593	\$159,968
TOTAL REVENUES	\$193,218	\$155,593	\$159,968
TOTAL RESOURCES	\$658,481	\$155,856	\$160,231
EXPENDITURES:			
Contractual Services	\$500,000	\$0	\$0
Debt Service	158,218	155,593	157,968
TOTAL EXPENDITURES	\$658,218	\$155,593	\$157,968
ENDING BALANCE DECEMBER 31	\$263	\$263	\$2,263

**ECONOMIC DEVELOPMENT BOND SERVICE FUND
PROJECT DETAIL**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
CONTRACTUAL SERVICES:			
485.990.52480 OTHER PROFESSIONAL SERVICE	\$500,000	\$0	\$0
Total - CONTRACTUAL SERVICES	<u>500,000</u>	<u>0</u>	<u>0</u>
DEBT SERVICE:			
485.990.57220 PAYMENT ON BONDS - PRINCIPAL	75,000	75,000	80,000
485.990.57320 INTEREST ON NOTES/BONDS	83,218	80,593	77,968
Total - DEBT SERVICE	<u>158,218</u>	<u>155,593</u>	<u>157,968</u>
Grand Total	\$658,218	\$155,593	\$157,968

SECTION 7

SPECIAL ASSESSMENT FUNDS

SPECIAL ASSESSMENTS

EXPENDITURES BY FUND

Fund	Actual 2018	Budget 2019	Budget 2020	\$ Increase (Decrease)	% Increase (Decrease)
2018 Sidewalk, Curb, & Gutter	230,652	87,491	-	\$ (87,491)	100.0%
2019 Sidewalk, Curb, & Gutter	-	500,000	-	\$(500,000)	100.0%
2020 Sidewalk, Curb, & Gutter	-	-	700,000	\$ 700,000	100.0%
Total	\$230,652	\$ 587,491	\$ 700,000	\$ 112,509	19.2%

Table 7.1 Special Assessments expenditures

Definition of Special Assessment Funds

To accumulate costs for projects involving various improvements in Middletown. Property owners are assessed for part of the cost of the projects.

2018, 2019, & 2020 Sidewalk, Curb & Gutter

To accumulate costs for repairs and/or replacement of defective sidewalk and curb or other concrete items at various locations throughout the City.

**FUND SUMMARY FOR FUND 881
2018 SIDEWALK CURB AND GUTTER**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
BEGINNING BALANCE: JANUARY 1	\$0	\$206,804	\$206,804
REVENUES:			
Special Assessments	\$437,456	\$87,491	\$0
TOTAL REVENUES	\$437,456	\$87,491	\$0
TOTAL RESOURCES	\$437,456	\$294,295	\$206,804
EXPENDITURES:			
Capital Outlay	\$230,652	\$87,491	\$0
TOTAL EXPENDITURES	\$230,652	\$87,491	\$0
ENDING BALANCE DECEMBER 31	\$206,804	\$206,804	\$206,804

**2018 SIDEWALK CURB AND GUTTER FUND
 2018 SIDEWALK CURB AND GUTTER**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
CAPITAL OUTLAY:			
881.990.54520 SIDEWALK, CURB, & GUTTER	\$230,652	\$87,491	\$0
Total - CAPITAL OUTLAY	230,652	87,491	0
 Grand Total	 \$230,652	 \$87,491	 \$0

**FUND SUMMARY FOR FUND 890
2019 SIDEWALK, CURB & GUTTER**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
BEGINNING BALANCE: JANUARY 1	\$0	\$0	\$0
Special Assessments	\$0	\$500,000	\$0
TOTAL REVENUES	\$0	\$500,000	\$0
TOTAL RESOURCES	\$0	\$500,000	\$0
Capital Outlay	\$0	\$500,000	\$0
TOTAL EXPENDITURES	\$0	\$500,000	\$0
ENDING BALANCE DECEMBER 31	\$0	\$0	\$0

**FUND SUMMARY FOR FUND 891
2020 SIDEWALK, CURB & GUTTER**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
BEGINNING BALANCE: JANUARY 1	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$700,000
TOTAL REVENUES	\$0	\$0	\$700,000
TOTAL RESOURCES	\$0	\$0	\$700,000
Capital Outlay	\$0	\$0	\$700,000
TOTAL EXPENDITURES	\$0	\$0	\$700,000
ENDING BALANCE DECEMBER 31	\$0	\$0	\$0

**2020 SIDEWALK, CURB, AND GUTTER PROGRAM
PROJECT DETAIL**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
CAPITAL OUTLAY:			
891.990.54520 SIDEWALK, CURB, & GUTTER	\$0	\$0	\$700,000
Total - CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>700,000</u>
Grand Total	\$0	\$0	\$700,000

SECTION 8

ENTERPRISE FUNDS

ENTERPRISE FUNDS

EXPENDITURES BY FUND

Fund	Actual 2018	Budget 2019	Budget 2020	\$ Increase (Decrease)	% Increase (Decrease)
Water	\$8,526,184	\$8,847,972	\$9,931,766	\$1,083,794	12.2%
Storm Water	1,884,828	2,072,894	2,036,515	(36,379)	-1.8%
Sewer	13,031,417	13,921,421	14,422,912	501,491	3.6%
Airport	463,741	502,600	1,241,993	739,393	147.1%
Transit	1,716,220	1,820,907	2,151,994	331,087	18.2%
Wellfield Protection	224,495	1,314,982	318,851	(996,131)	-75.8%
Solid Waste Disposal	3,451,643	3,320,390	3,616,401	296,011	8.9%
Total	\$29,298,528	\$31,801,166	\$33,720,432	\$1,919,266	6.0%

Table 8.1 Enterprise Fund Expenditures

Definition of Enterprise Funds

To account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recorded primarily through user charges; or (b) where it has been decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purpose.

Enterprise Fund Summary

The summary in the above table lists the actual expenditures for 2018 as well as dollar and percentage comparisons between 2019 and 2020 budgeted expenditures. For the line item detail of each fund, please refer to the specific fund in the following pages of this section of the budget document.

comprised of interest revenue and other miscellaneous revenue. A separate Water Capital Reserve Fund has been set up in the Capital Projects Funds (see Section 6) to account for the capital improvements of the water system.

Water Fund

This fund accounts for all revenues and expenditures of the City's water system. All operating expenditures, capital improvements, and debt service payments connected with the City water system are paid by this fund.

Water Fund Revenues

As shown on the pie chart (Figure 8.1) the City's metered water charges provide 99.41% of the revenue for this fund. The remaining is

Water Treatment Plant


ENTERPRISE FUNDS

Water Fund Expenditures

The expenditures in the Water Fund support Water Administration, where the customer accounts are maintained; the Water Treatment Division which operates and maintains the treatment plant facilities; and the Water Maintenance Division which maintains the water lines and installation and maintenance of water meters. In addition, capital improvements and debt service for the water system are paid from this fund.



Storm Water Fund

This fund was established in 2006 and accounts for the City's storm sewer system. All operating expenditures and capital improvements costs connected with the storm sewer system are paid by this fund.

Storm Water Fund Revenues

Revenues consist of fees that are based on the impervious surface of a property. Residential properties pay a flat rate based on the average impervious surface of 2,814 square feet of a typical residential lot. Non-residential properties pay an amount equal to the number of equivalent residential units of impervious surface area. Storm water charges are 100% of the revenues. A separate Storm Sewer Capital Reserve Fund has been set up in the Capital Projects Funds to account for the capital improvements of the storm sewer system. The Storm Sewer Fund will transfer approximately 39.28% of the customer payments into the Storm Sewer Capital Reserve Fund for these improvements. The remaining 60.72% of

revenues will fund all other operating expenditures.

Storm Sewer Fund Expenditures

Expenditures in this fund support the Storm Water Maintenance Division which maintains storm water collection mains and catch basins; administrative support; and capital improvement projects (see Section 6 - Storm Water Capital Reserve Fund).

Sewer Fund

This fund accounts for the City's wastewater treatment system. All operating expenditures, capital improvements, and debt service costs connected with the wastewater treatment system are paid by this fund.

Sewer Fund Revenues

The Sewer Fund's metered sewer charges account for 99.65% of the revenue for this fund. A separate Sewer Capital Reserve Fund has been set up in the Capital Projects Funds (see Section 6) to account for the capital improvements of the sewer system. Capital improvements are as outlined in the City's five-year Sewer Capital Improvement Plan. The Sewer Fund is transferring approximately 45.35% of the customer payments into the Sewer Capital Reserve Fund for these improvements.



Wastewater Treatment Plant

Sewer Fund Expenditures

The expenditures in the Sewer Fund consist of Sewer Administration where the customer accounts are maintained in conjunction with the

ENTERPRISE FUNDS

Water Administration Division; the Public Works and Utilities Administration Division manages the City's water, sewer, and refuse utilities; the Wastewater Treatment Division which operates and maintains the Wastewater Treatment Plant; and the Sewer Maintenance Division which maintains the sanitary sewer system. Capital improvements to the sewer system and debt payments are also made from this fund.

Airport Fund

This fund accounts for the operation of the Middletown Regional Airport/Hook Field. The major source of revenue is hangar lease payments. A twenty-year bond was issued in 2008 to purchase the buildings at the airport from a privately owned company. The major airport operating costs include personnel, contractual service charges for liability insurance, utilities, commodities for supplies and aviation fuel purchases for resale, and debt payments.

Transit System Fund

This fund accounts for the operation of the City's public bus line system. Major revenues include federal and state transit operating and capital improvement subsidies.

**Well Field Protection Fund**

This fund accounts for the revenues of the well field protection fee. The expenditures in this fund include management of the well field, water well network (sampling and reporting to Ohio Environmental Protection Agency), and reserve funds for emergency response and risk management to assist businesses in the well field protection zone with the best management practices.

Solid Waste Disposal Fund

This fund accounts for the City's solid waste disposal programs. The program includes refuse pickup and recycling by a private contractor for all households who live in the City limits.

WATER FUND

Revenues	2018 Actual	2019 Budget	2020 Budget
Water Charges	\$ 9,583,681	\$ 9,178,578	\$ 9,178,578
Interest Income	28,058	38,110	38,110
Miscellaneous Revenue	92,453	1,225	16,225
Total	\$ 9,704,191	\$ 9,217,913	\$ 9,232,913

Table 8.2 Water Fund Revenues for 2018-2020

Division Expenditures	2018 Actual	2019 Budget	2020 Budget
Water Administration	\$ 432,302	\$ 451,298	\$ 558,922
Water Treatment	2,455,973	2,472,226	2,839,982
Water Maintenance	1,630,949	1,805,981	1,854,529
Debt Service	489,560	490,082	295,400
Administrative Services	1,177,685	1,212,532	1,248,908
Capital Improvements	2,301,787	2,376,787	2,876,787
Transfers	37,928	39,066	257,238
Total	\$ 8,526,184	\$ 8,847,972	\$ 9,931,766

Table 8.3 Water Fund division expenditures for 2018-2020

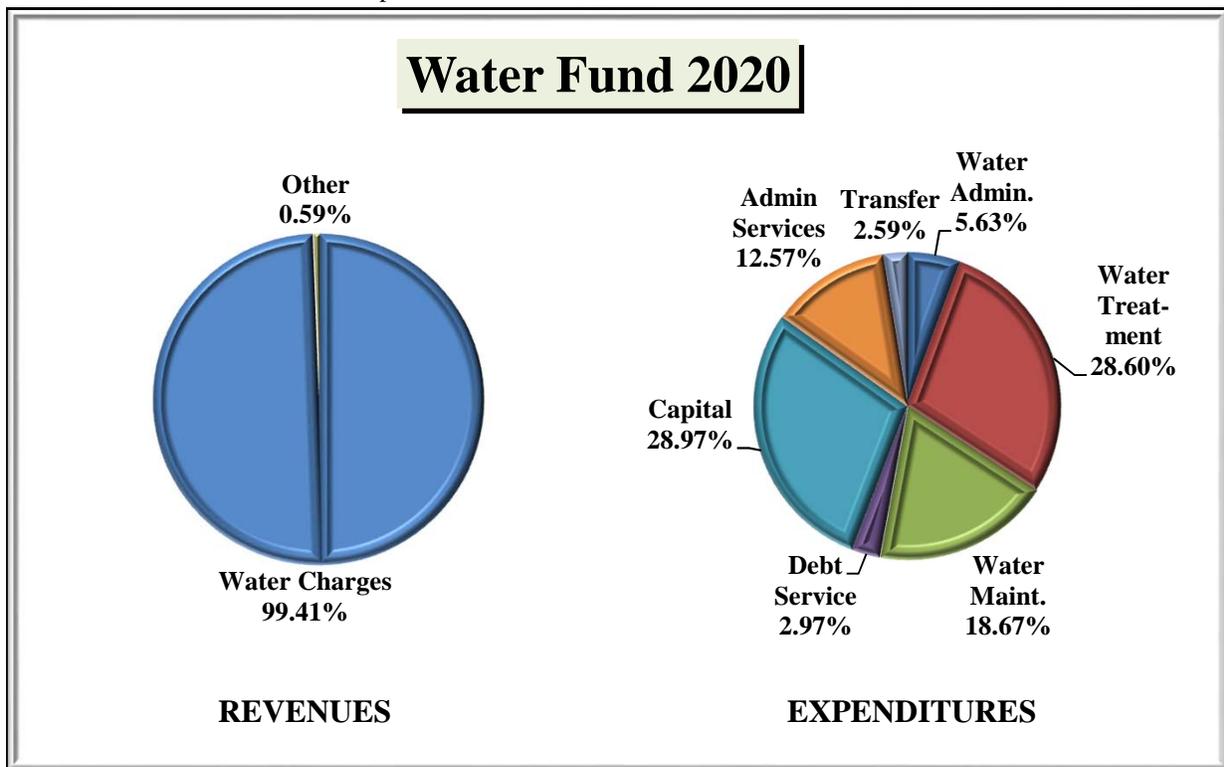


Figure 8.1 Water Fund revenues and division expenditures for year 2020

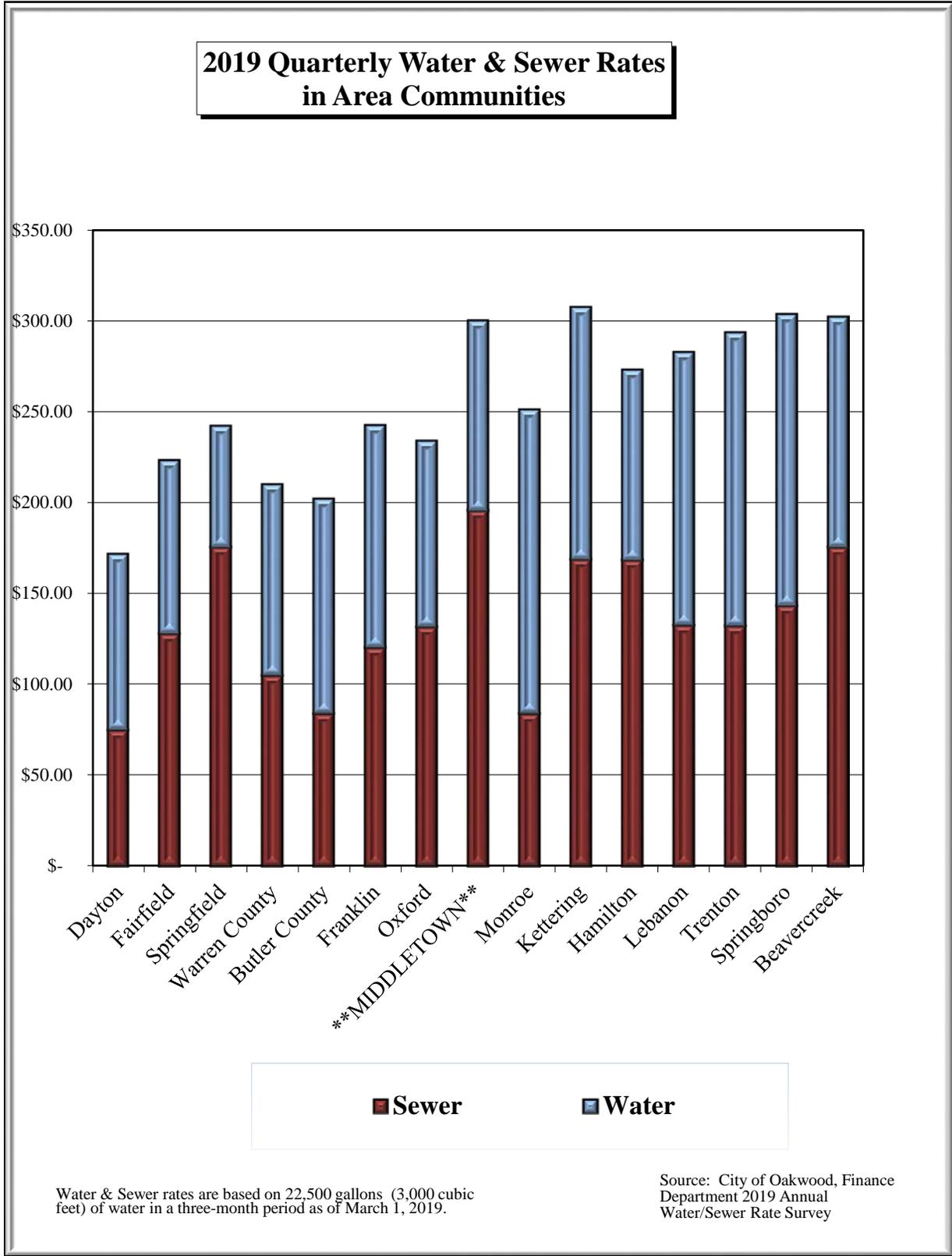


Figure 8.2 Comparison of Water & Sewer rates in area communities

WATER TREATMENT

Mission Statement

Our mission is to provide a safe and reliable supply of drinking water that meets or exceeds water quality standards of Ohio EPA and satisfies the demand of the City of Middletown and surrounding areas.

**Department Description**

The Division of Water Treatment is under the direction of the Treatment Plant Manager.

The Division of Water Treatment 2020 budget reflects an authorized staffing level that includes the following.

- 1 Operations Supervisor
- 6 Operators
- 2 Maintenance Mechanic
- 1 Laboratory Manager
- 1 Laboratory Analyst
- 1 Secretary

The Treatment Plant Manager is required by Ohio revised code to possess a valid Class III water supply license issued by Ohio EPA. This position is responsible for well field protection and all operational, laboratory, and maintenance activities of the water treatment plant and water system.

The Operations Supervisor is required to maintain a valid Class II water supply license issued by Ohio EPA. This position supervises plant process and operations.

The Operators are required to obtain a minimum of Class I water supply certification and are certified to perform general operational laboratory testing for water hardness, alkalinity, Ph, Chlorine residual, and Fluoride residual.

The Laboratory Manager maintains full OEPA laboratory testing certification and supervises all work related to required Federal, State, and local sampling and testing of drinking water quality.

The Maintenance Mechanic maintains all buildings, SCADA, pumps, motors, and other equipment used to supply drinking water to the water system.

The Secretary operates the front office functions of the water treatment plant including payroll preparation, accounting, reception, dispatch, scheduling, word processing, reporting, and recordkeeping.

WATER TREATMENT
2020 Goals and Objectives

- Goal 1: Select potential new production well #21 location and submit for OEPA approval to maintain approved OEPA wellfield pumping capacity.

- Goal 2: Complete remediation of former Aeronca property (DS1) as part of well field protection.

- Goal 3: Upgrade treatment plant components including SCADA, filter control equipment, and filter media.

- Goal 4: Increase the number of public tours of the water treatment plant and educational demonstrations to promote Middletown water as a valuable resource.

- Goal 5: Provide staff training to develop and maintain required OEPA staffing levels and promote the City of Middletown as a great place to work.


Service Measures

	<u>2018 Actual</u>	<u>2019 Estimate</u>	<u>2020 Estimate</u>
Restricted water use in days	0 days	0 days	0 days
Average Flow (million gallons of water per day)	10.42 MGD	10.93 MGD	11.00 MGD
Cost per million gallons of water treated	\$658	\$830	\$850

PUBLIC WORKS - WATER MAINTENANCE DIVISION
Summary

The purpose of the Water Maintenance Division is to maintain and transport clean, safe potable water at an adequate pressure and volume in a cost effective manner by performing regularly scheduled maintenance functions, maintaining and repairing water mains, fire hydrants, and water services.

Some of the work performed is:

- Maintain approximately 343 miles of water mains
- Maintain, repair, and/or replace approximately 2,303 fire hydrants and 6,083 valves
- Maintain, repair, and/or replace approximately 24,230 water service lines
- Install new water services
- Perform approximately 15,600 service orders per year such as water service turn on/off, check for leaks, water meter rereads, and installation and maintenance of water meters (performed by Water Meter Service Workers).


Goals and Objectives

- Goal 1: Provide around the clock response to emergency calls.
- Goal 2: Continue to operate and maintain efficient distribution system by scheduling maintenance and system rehabilitation.
- Goal 3: Continue to maintain qualified distribution operators and ensure they receive regular schedule training in maintenance and safety.
- Goal 4: Continue valve exercise and hydrant flushing program.


Service Measures

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Estimate</u>	<u>2020</u> <u>Estimate</u>
Water main breaks	99 breaks	58 breaks	74 breaks
Operation cost per mile of main	\$1693.62	\$928.50	\$1057.74
Number of fire hydrants repaired	39 hydrants	74 hydrants	57 hydrants
Number of water services repaired	63 services	70 services	77 services
Number of water meter service calls	8,163 calls	9,150 calls	10,137 calls

**FUND SUMMARY FOR FUND 510
WATER FUND**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
BEGINNING BALANCE: JANUARY 1	\$1,534,008	\$2,712,016	\$3,081,957
REVENUES:			
Charges for Services	\$9,583,681	\$9,178,578	\$9,178,578
Interest Income	28,058	38,110	38,110
Miscellaneous Revenue	92,453	1,225	16,225
TOTAL REVENUES	\$9,704,191	\$9,217,913	\$9,232,913
TOTAL RESOURCES	\$11,238,200	\$11,929,929	\$12,314,870
EXPENDITURES:			
Personal Services	\$2,382,936	\$2,560,819	\$2,809,906
Contractual Services	2,200,443	2,295,536	2,443,827
Commodities	946,267	915,587	1,078,510
Capital Outlay	167,263	170,095	170,098
Debt Service	489,560	490,082	295,400
Transfers	2,339,715	2,415,853	3,134,025
TOTAL EXPENDITURES	\$8,526,184	\$8,847,972	\$9,931,766
ENDING BALANCE DECEMBER 31	\$2,712,016	\$3,081,957	\$2,383,104

**WATER FUND
WATER ADMINISTRATION**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
PERSONNEL:			
EXECUTIVE ACCOUNT CLERK (186)	1	1	1
SENIOR ACCOUNT CLERK (188)	3	3	3
CUSTOMER RELATIONS SPECIALIST (187)	0	0	1
PERSONAL SERVICES:			
510.560.51110 SALARIES & WAGES	\$187,653	\$191,264	\$257,880
510.560.51120 OVERTIME WAGES	0	5,338	5,445
510.560.51211 PERS	26,231	27,524	36,866
510.560.51220 WORKERS COMPENSATION	3,171	7,864	10,533
510.560.51230 GROUP HEALTH INSURANCE	45,622	48,360	73,790
510.560.51270 MEDICARE-CITY SHARE	2,578	2,851	3,818
510.560.51275 LIFE INSURANCE	636	694	1,014
Total - PERSONAL SERVICES	<u>265,890</u>	<u>283,895</u>	<u>389,346</u>
CONTRACTUAL SERVICES:			
510.560.52110 TRAVEL AND TRAINING	0	0	500
510.560.52120 EMPLOYEE MILEAGE REIMBURSEMENT	14	0	0
510.560.52222 TELEPHONE LINE CHARGES	100	100	100
510.560.52230 POSTAGE & POSTAL CHARGES	43,050	43,000	43,000
510.560.52330 RADIO MAINTENANCE	224	224	224
510.560.52480 OTHER PROFESSIONAL SERVICES	78,296	75,000	78,650
510.560.52490 OUTSIDE PRINTING	7,175	8,250	7,200
510.560.52510 MAINTENANCE OF EQUIPMENT	0	500	0
510.560.52660 PROPERTY INSURANCE	26,000	26,000	26,000
510.560.52920 MEMBERSHIPS, BOOKS, PERIODICALS	0	250	250
510.560.52980 MISC CONTRACTUAL SERVICES	3,491	3,750	3,750
Total - CONTRACTUAL SERVICES	<u>158,350</u>	<u>157,074</u>	<u>159,674</u>
COMMODITIES:			
510.560.53100 OFFICE SUPPLIES	6,743	8,677	8,800
510.560.53250 CLEANING SUPPLIES	45	100	0
510.560.53510 SUPPLIES TO MAINTAIN EQUIP	873	1,000	500
Total - COMMODITIES	<u>7,661</u>	<u>9,777</u>	<u>9,300</u>
CAPITAL OUTLAY:			
510.560.54311 RADIO DEPRECIATION	52	52	52
510.560.54320 OFFICE MACHINERY & EQUIPMENT	349	500	550
Total - CAPITAL OUTLAY	<u>401</u>	<u>552</u>	<u>602</u>
Grand Total	\$432,302	\$451,298	\$558,922

**WATER FUND
WATER TREATMENT**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
PERSONNEL:			
TREATMENT PLANT MECHANIC (182)	2	2	2
PROCESS CONTROL SUPERVISOR (180)	1	1	0
PROCESS CONTROL SUPERVISOR (237)	0	0	1
TREATMENT PLANT LAB ANALYST (184)	1	1	1
WATER TREATMENT MANAGER (176)	1	1	1
SECRETARY III (237)	1	1	1
TREATMENT PLANT OPERATOR III (182)	2	1	1
TREATMENT PLANT OPERATOR I (185)	3	3	3
TREATMENT PLANT OPERATOR (187)	1	1	0
TREATMENT PLANT OPERATOR (237)	0	1	1
ASSISTANT LAB ANALYST (185)	0	0	1
P/T ASSISTANT LAB ANALYST (185)	1248 HRS	1248 HRS	0
PERSONAL SERVICES:			
510.561.51110 SALARIES & WAGES	\$657,423	\$692,972	\$747,983
510.561.51120 OVERTIME WAGES	19,851	22,760	22,760
510.561.51211 PERS	91,727	100,203	107,904
510.561.51220 WORKERS COMPENSATION	18,447	28,629	30,830
510.561.51230 GROUP HEALTH INSURANCE	172,558	189,330	229,046
510.561.51250 CLOTHING ALLOWANCE	5,641	5,500	7,000
510.561.51270 MEDICARE-CITY SHARE	9,588	10,378	11,176
510.561.51275 LIFE INSURANCE	1,835	2,081	2,636
Total - PERSONAL SERVICES	977,070	1,051,853	1,159,335
CONTRACTUAL SERVICES:			
510.561.52110 TRAVEL & TRAINING	8,991	16,000	14,000
510.561.52210 UTILITIES-GAS & ELECTRIC	523,704	462,000	560,000
510.561.52120 MILEAGE REIMBURSEMENT	1,022	800	800
510.561.52222 TELEPHONE LINE CHARGES	3,469	3,200	3,500
510.561.52310 MUNICIPAL GARAGE CHARGES	6,566	8,400	8,400
510.561.52330 RADIO MAINTENANCE	880	880	895
510.561.52480 OTHER PROFESSIONAL SERVICES	58,228	120,000	121,000
510.561.52510 MAINTENANCE OF EQUIPMENT	50,309	60,000	60,000
510.561.52520 MAINTENANCE OF FACILITIES	33,978	30,000	30,000
510.561.52820 LICENSES & PERMITS	25,141	26,000	26,000
510.561.52920 MEMBERSHIPS BOOKS PERIODICALS	747	3,500	3,000
Total - CONTRACTUAL SERVICES	713,035	730,780	827,595
COMMODITIES:			
510.561.53100 OFFICE SUPPLIES	2,256	1,500	1,500
510.561.53220 DRUGS/MEDICAL SUPPLIES	1,487	1,000	1,000
510.561.53230 PURCHASE OF UNIFORMS	115	0	0
510.561.53250 CLEANING SUPPLIES	918	2,000	2,000
510.561.53510 SUPPLIES TO MAINTAIN EQUIPMENT	14,255	20,000	20,000
510.561.53520 SUPPLIES TO MAINTAIN BLDGS	10,039	18,000	18,000
510.561.53610 SMALL TOOLS & EQUIPMENT	2,831	3,000	3,000
510.561.53620 MAJOR TOOLS & EQUIPMENT	2,801	5,000	5,000
510.561.53710 CHEMICALS & LAB SUPPLIES	711,156	616,400	779,800
Total - COMMODITIES	745,857	666,900	830,300
CAPITAL OUTLAY:			
510.561.54300 COMPUTERS/OTHER PERIPHERALS	264	2,100	2,100
510.561.54310 AUTOS & TRUCKS DEPRECIATION	8,503	8,500	8,500
510.561.54311 RADIO DEPRECIATION	148	148	152
510.561.54320 OFFICE MACHINERY & EQUIPMENT	504	2,000	2,000
510.561.54360 OTHER EQUIPMENT	9,928	7,945	8,000
510.561.54370 COMPUTER SOFTWARE	665	2,000	2,000
Total - CAPITAL OUTLAY	20,011	22,693	22,752
Grand Total	\$2,455,973	\$2,472,226	\$2,839,982

**WATER FUND
WATER MAINTENANCE**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
PERSONNEL:			
PUBLIC WORKS SUPERINTENDENT (177)	1	1	1
SECRETARY III (187)	1	1	1
PUBLIC WORKS LEADER (182)	2	2	2
EQUIPMENT OPERATOR (PW4)	7	7	7
MAINTENANCE WORKER (PW3)	4	4	4
SEASONAL MOWING INSPECTOR	36 HRS	36 HRS	36 HRS
PERSONAL SERVICES:			
510.562.51110 SALARIES & WAGES	\$728,402	\$767,188	\$800,910
510.562.51120 OVERTIME WAGES	47,722	60,000	60,000
510.562.51211 PERS	108,098	115,806	119,757
510.562.51220 WORKERS COMPENSATION	19,417	33,088	34,216
510.562.51230 GROUP HEALTH INSURANCE	209,070	219,696	214,243
510.562.51250 CLOTHING ALLOWANCE	6,900	7,600	9,800
510.562.51270 MEDICARE-CITY SHARE	10,991	11,994	12,403
510.562.51275 LIFE INSURANCE	1,152	1,284	1,480
510.562.51280 AFSCME CARE PLAN	8,224	8,415	8,415
Total - PERSONAL SERVICES	<u>1,139,975</u>	<u>1,225,071</u>	<u>1,261,225</u>
CONTRACTUAL SERVICES:			
510.562.52110 TRAVEL & TRAINING	723	1,500	1,500
510.562.52111 MANDATORY TRAVEL & TRAINING	1,538	2,000	2,000
510.562.52210 UTILITIES-GAS & ELECTRIC	18,562	18,500	18,500
510.562.52222 TELEPHONE LINE CHARGES	4,999	4,500	7,000
510.562.52310 MUNICIPAL GARAGE CHARGES	94,224	100,800	100,800
510.562.52330 RADIO MAINTENANCE	4,250	4,250	4,250
510.562.52480 OTHER PROFESSIONAL SERVICES	19,698	25,000	35,000
510.562.52490 OUTSIDE PRINTING	195	200	200
510.562.52510 MAINTENANCE OF EQUIPMENT	1,319	2,500	2,500
510.562.52520 MAINTENANCE OF FACILITIES	1,934	27,500	27,500
510.562.52810 PROPERTY TAXES	1,353	3,500	3,500
510.562.52820 LICENSES & PERMITS	74	500	500
510.562.52920 MEMBERSHIPS BOOKS PERIODICALS	639	900	900
510.562.52970 UNIFORM RENTAL SERVICE	1,865	3,500	3,500
Total - CONTRACTUAL SERVICES	<u>151,373</u>	<u>195,150</u>	<u>207,650</u>
COMMODITIES:			
510.562.53100 OFFICE SUPPLIES	1,574	2,000	2,000
510.562.53220 DRUGS/MEDICAL SUPPLIES	133	200	200
510.562.53230 PURCHASE OF UNIFORMS	3,347	3,500	3,500
510.562.53250 CLEANING SUPPLIES	1,486	1,500	1,500
510.562.53295 TRAFFIC CONTROL SUPPLIES	2,941	3,000	3,000
510.562.53510 SUPPLIES TO MAINTAIN EQUIPMENT	5,773	7,500	7,500
510.562.53520 SUPPLIES TO MAINTAIN BLDGS	167,655	207,710	207,710
510.562.53610 SMALL TOOLS & EQUIPMENT	3,498	3,500	3,500
510.562.53620 MAJOR TOOLS & EQUIPMENT	6,343	10,000	10,000
Total - COMMODITIES	<u>192,750</u>	<u>238,910</u>	<u>238,910</u>
CAPITAL OUTLAY:			
510.562.54310 AUTOS & TRUCKS DEPRECIATION	119,845	119,844	119,844
510.562.54311 RADIO DEPRECIATION	2,006	2,006	1,900
510.562.54530 WATER PLANT & DISTRIBUTION	25,000	25,000	25,000
Total - CAPITAL OUTLAY	<u>146,851</u>	<u>146,850</u>	<u>146,744</u>
Grand Total	\$1,630,949	\$1,805,981	\$1,854,529

**WATER FUND
DEBT SERVICE, ADMINISTRATIVE SERVICES & TRANSFERS**

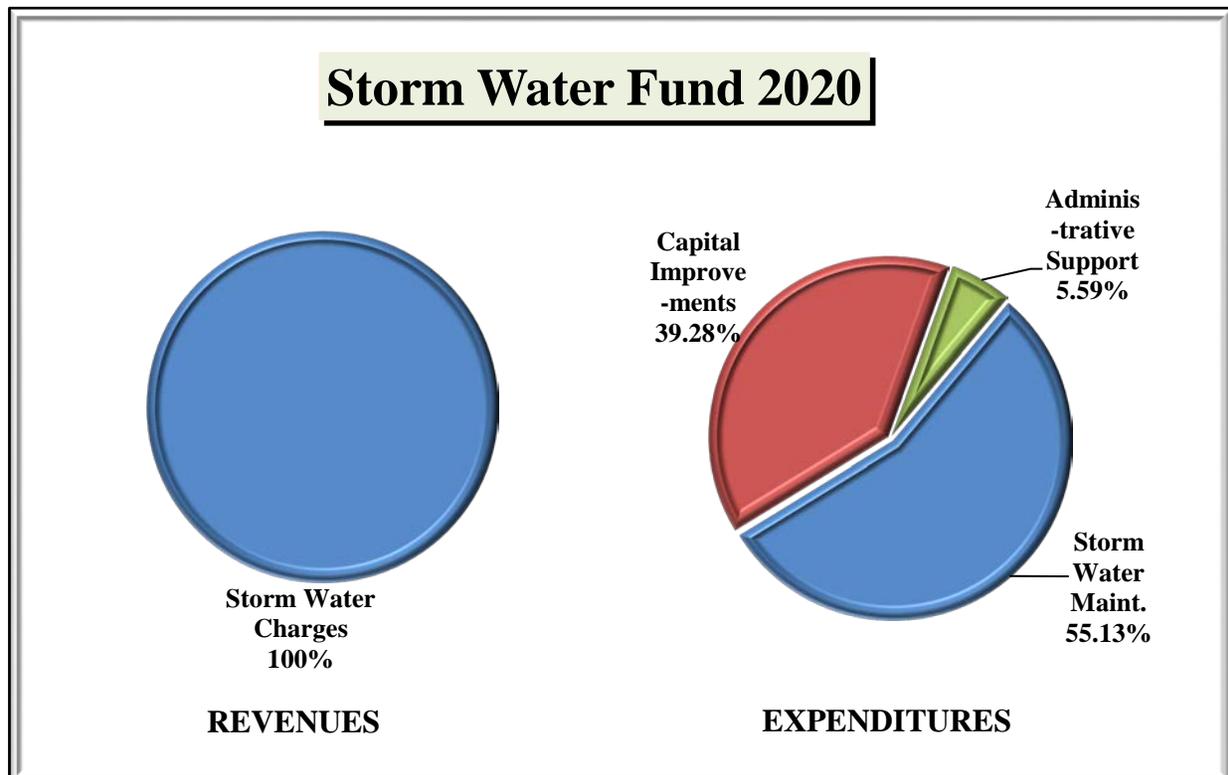
	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
DEBT SERVICE			
	DEBT SERVICE:		
510.901.57110	\$380,652	\$393,428	\$210,000
510.901.57310	108,908	96,654	85,400
	<u>489,560</u>	<u>490,082</u>	<u>295,400</u>
Grand Total	\$489,560	\$490,082	\$295,400
ADMINISTRATIVE SERVICES			
	CONTRACTUAL SERVICES:		
510.902.52345	\$1,153,519	\$1,188,124	\$1,223,768
510.902.52346	24,166	24,408	25,140
	<u>1,177,685</u>	<u>1,212,532</u>	<u>1,248,908</u>
Grand Total	\$1,177,685	\$1,212,532	\$1,248,908
TRANSFERS			
	TRANSFERS:		
510.915.58190	\$37,928	\$39,066	\$40,238
510.915.58210	2,301,787	2,376,787	2,876,787
510.915.58211	0	0	217,000
	<u>2,339,715</u>	<u>2,415,853</u>	<u>3,134,025</u>
Grand Total	\$2,339,715	\$2,415,853	\$3,134,025

STORM WATER FUND

Revenues	2018 Actual	2019 Budget	2020 Budget
Storm Water Charges	\$ 2,008,429	\$ 2,075,751	\$ 2,075,751
Interest Income	5,074	1,067	1,239
Total	\$ 2,054,246	\$ 2,076,818	\$ 2,076,990

Table 8.4 Storm Water Fund Revenues for 2018-2020

Division Expenditures	2018 Actual	2019 Budget	2020 Budget
Storm Water Maintenance	\$ 886,605	\$ 997,818	\$ 1,122,739
Capital Improvements	886,689	962,427	800,000
Administrative Support	111,534	112,649	113,776
Total	\$ 1,884,828	\$ 2,072,894	\$ 2,036,515

Table 8.5 Storm Water Fund division expenditures for 2018-2020

Figure 8.3 Storm Water Fund revenues and division expenditures for year 2020

PUBLIC WORKS - STORM WATER MAINTENANCE DIVISION
Summary

The purpose of the Storm Water Maintenance Division is to provide cost effective transport of storm water by performing regularly scheduled maintenance tasks. These tasks include maintenance repairs to storm water collection mains, catch basins, detention basins, ditches and street berms as well as performing larger complex repairs and new construction.

Some of the work of this division includes maintaining the following:

- 40 miles of ditches
- 95 miles of storm sewer lines with 2,112 manholes
- 3 storm water lift stations
- 144 miles of primary & secondary streams & channels
- 5,672 storm water inlets
- Repair and install storm water manholes
- Several miles of street berm
- Concrete work throughout the City for all departments


Goals and Objectives

- Goal 1: Physical and video inspections of storm water piping system, repair or replace defective pipe
- Goal 2: Paint and stencil catch basin lids, replace aged structures as needed
- Goal 3: Monitor illicit discharges, inspections of detention / retention basins with routine weed control in basins, continue outfall inspections
- Goal 4: Remove debris from city culverts and ditch lines
- Goal 5: Address “high water” complaints during rain events / remove debris from flooded areas
- Goal 6: Perform concrete repairs / replacements where needed
- Goal 7: Reduce storm water conveyed contaminants, solids and debris to Waste Water Treatment Plant
- Goal 8: Repair and replacement of aging storm water and combined system infrastructure.


Service Measures

	<u>2018 Actual</u>	<u>2019 Estimate</u>	<u>2020 Estimate</u>
Total feet storm main cleaned	2,700 ft.	8,000 ft.	9,000 ft.
Number of detention basins	9 basins	9 basins	10 basins
Number of inlets replaced or repaired	72 inlets	110 inlets	110 inlets
Number of flood events	13 events	7 events	7 events

**FUND SUMMARY FOR FUND 515
STORM WATER FUND**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
BEGINNING BALANCE: JANUARY 1	\$326,741	\$496,160	\$500,084
Charges for Services	\$2,008,429	\$2,075,751	\$2,075,751
Interest Income	5,074	1,067	1,239
Miscellaneous Revenue	40,743	0	0
TOTAL REVENUES	\$2,054,246	\$2,076,818	\$2,076,990
TOTAL RESOURCES	\$2,380,988	\$2,572,978	\$2,577,074
EXPENDITURES:			
Personal Services	\$600,227	\$676,405	\$788,639
Contractual Services	227,533	248,097	249,271
Commodities	39,749	55,131	67,792
Capital Outlay	130,631	130,834	130,813
Transfers	886,689	962,427	800,000
TOTAL EXPENDITURES	\$1,884,828	\$2,072,894	\$2,036,515
ENDING BALANCE DECEMBER 31	\$496,160	\$500,084	\$540,559

**STORM WATER FUND
STORM WATER MAINTENANCE**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
PERSONNEL:			
PUBLIC WORKS SUPERINTENDENT (177)	1	1	1
PUBLIC WORKS LEADER (182)	1	1	1
EQUIPMENT OPERATOR (PW4)	3	3	3
MAINTENANCE WORKER (PW3)	3	3	3
GROUNDS MAINTENANCE SUPERVISOR (182)	1	0	0
GROUNDS MAINTENANCE SUPERVISOR (252)	0.0	0.5	0.5
ASSISTANT CITY ENGINEER (276)	0.5	0.5	0.5
TRANSFORM MIDDLETOWN SUPERVISOR	540 HRS	540 HRS	540 HRS
SEASONAL LABORER	540 HRS	540 HRS	540 HRS
SEASONAL MOWING INSPECTOR	54 HRS	54 HRS	54 HRS
PERSONAL SERVICES:			
515.461.51110 SALARIES & WAGES	\$418,613	\$478,100	\$520,433
515.461.51120 OVERTIME WAGES	18,010	22,000	22,000
515.461.51211 PERS	60,327	70,014	75,521
515.461.51220 WORKERS' COMPENSATION	11,145	20,004	21,576
515.461.51230 GROUP HEALTH INSURANCE	77,751	69,613	129,774
515.461.51250 CLOTHING ALLOWANCE	4,525	4,000	5,950
515.461.51270 MEDICARE-CITY SHARE	6,270	7,251	7,822
515.461.51275 LIFE INSURANCE	525	833	973
515.461.51280 AFSCME CARE PLAN	3,060	4,590	4,590
Total - PERSONAL SERVICES	600,227	676,405	788,639
CONTRACTUAL SERVICES:			
515.461.52110 TRAVEL & TRAINING	597	1,000	1,000
515.461.52111 MANDATORY TRAINING	1,450	1,500	1,500
515.461.52210 UTILITIES-GAS & ELECTRIC	11,912	14,500	14,500
515.461.52222 TELEPHONE LINE CHARGES	1,689	1,900	1,900
515.461.52310 MUNICIPAL GARAGE CHARGES	75,842	78,000	78,000
515.461.52330 RADIO MAINTENANCE	648	648	695
515.461.52480 OTHER PROFESSIONAL SERVICES	3,167	6,000	6,000
515.461.52481 CONTRACTUAL MOWING	13,305	22,000	22,000
515.461.52510 MAINTENANCE OF EQUIP	442	1,200	1,200
515.461.52520 MAINTENANCE OF FACILITIES	5,558	6,000	6,000
515.461.52820 LICENSES & PERMITS	55	100	100
515.461.52920 MEMBERSHIPS,BOOKS,PERIODICALS	100	100	100
515.461.52970 UNIFORM RENTAL SERVICE	1,233	2,500	2,500
Total - CONTRACTUAL SERVICES	115,999	135,448	135,495
COMMODITIES:			
515.461.53100 OFFICE SUPPLIES	397	400	400
515.461.53220 DRUGS/MEDICAL SUPPLIES	51	100	100
515.461.53230 PURCHASE OF UNIFORMS	800	800	800
515.461.53250 CLEANING SUPPLIES	0	200	200
515.461.53295 TRAFFIC CONTROL SUPPLIES	0	400	400
515.461.53510 SUPPLIES TO MAINTAIN EQUIPMENT	1,265	3,000	3,000
515.461.53520 SUPPLIES TO MAINTAIN BUILDINGS	30,531	31,731	43,731
515.461.53610 SMALL TOOLS & EQUIPMENT	1,859	3,500	4,161
515.461.53620 MAJOR TOOLS & EQUIPMENT	4,845	15,000	15,000
Total - COMMODITIES	39,749	55,131	67,792
CAPITAL OUTLAY:			
515.461.54300 COMPUTER & OTHER PERIPHERALS	0	200	200
515.461.54310 AUTOS AND TRUCK DEPR	130,185	130,188	130,188
515.461.54311 RADIO DEPRECIATION	446	446	425
Total - CAPITAL OUTLAY	130,631	130,834	130,813
Grand Total	\$886,605	\$997,818	\$1,122,739

**STORM WATER FUND
ADMINISTRATIVE SERVICES & TRANSFERS**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
ADMINISTRATIVE SERVICES			
	CONTRACTUAL SERVICES:		
515.902.52345 ADMINISTRATIVE FEES	\$111,534	\$112,649	\$113,776
Total - CONTRACTUAL SERVICES	<u>111,534</u>	<u>112,649</u>	<u>113,776</u>
Grand Total			
TRANSFERS			
	TRANSFERS:		
515.915.58307 TRANS TO STORM WTR CAPITAL RESERVE	\$886,689	\$962,427	\$800,000
Total - TRANSFERS	<u>886,689</u>	<u>962,427</u>	<u>800,000</u>
Grand Total	\$886,689	\$962,427	\$800,000

SEWER FUND

	2018 Actual	2019 Budget	2020 Budget
Revenues			
Sewer Charges	\$ 12,375,848	\$ 12,289,633	\$ 13,518,598
Interest Income	74,317	28,352	32,647
Miscellaneous Revenue	103,632	0	15,000
Total	\$ 12,553,798	\$ 12,317,985	\$ 13,566,245

Table 8.6 Sewer Fund Revenues for 2018-2020

	2018 Actual	2019 Budget	2020 Budget
Division Expenditures			
Public Works & Utilities Admin	\$ 418,670	\$ 636,706	\$ 688,599
Sewer Administration	457,227	488,526	517,356
Wastewater Treatment	2,927,273	3,296,376	3,411,636
Sewer Maintenance	1,137,805	1,288,570	1,363,585
Capital Improvements	6,257,529	6,343,445	6,527,790
Debt Service	617,300	616,200	624,800
Administrative Services	1,177,685	1,212,532	1,248,908
Transfers	37,928	39,066	40,238
Total	\$ 13,031,417	\$ 13,921,421	\$ 14,422,912

Table 8.7 Sewer Fund division expenditures for 2018-2020

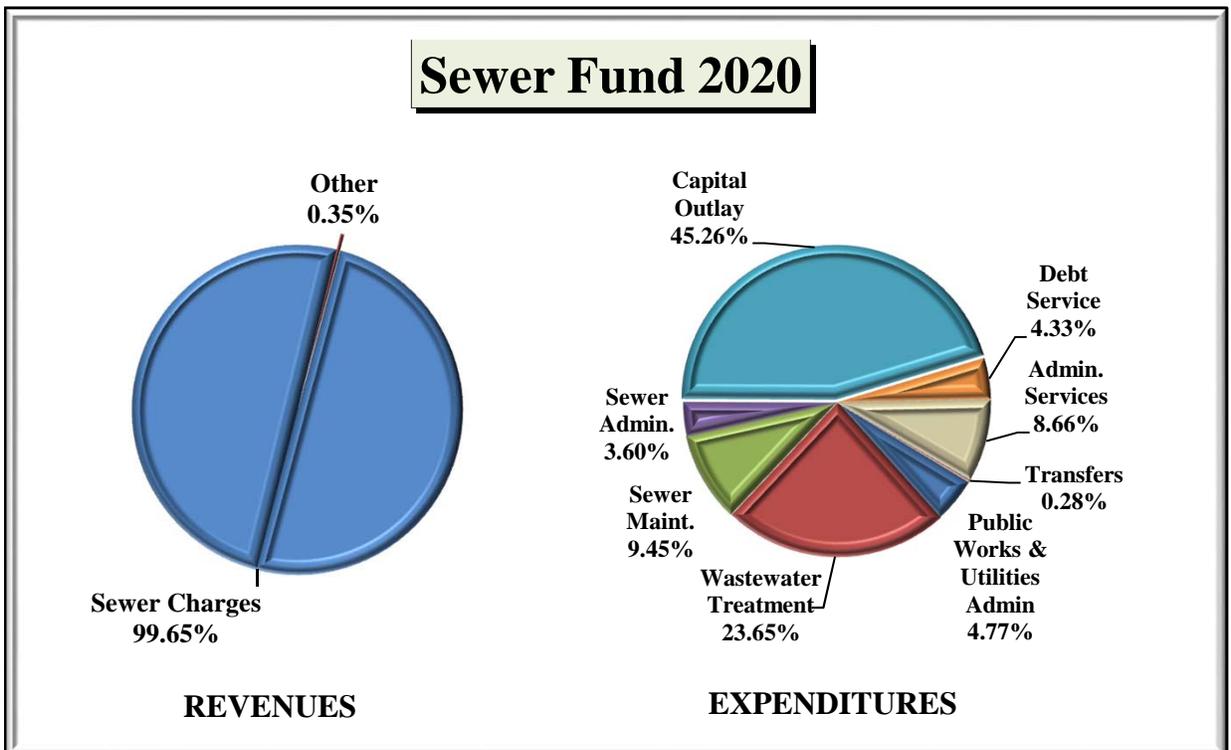


Figure 8.4 Sewer Fund revenues and division expenditures for year 2020

PUBLIC WORKS & UTILITIES - ADMINISTRATION
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Summary

Public Works & Utilities Administration oversees twelve operations/divisions; administers the Water, Sewer, Storm Water, Solid Waste Enterprise Funds and the Capital Improvement Funds. The Public Works & Utilities Director reports directly to the City Manager's Office.

The Divisions of Public Works and Utilities include:

ELECTRONICS	SOLID WASTE
ENGINEERING	STREET MAINTENANCE
GROUNDS MAINTENANCE	STORM WATER MAINTENANCE
MUNICIPAL GARAGE	WASTEWATER TREATMENT
PARKS MAINTENANCE	WATER MAINTENANCE
SEWER MAINTENANCE	WATER TREATMENT



Goals and Objectives

- Goal 1: Implement Long Term Control Plan.
- Goal 2: Evaluate and implement Smart Cities pilot project.

PUBLIC WORKS - WASTEWATER TREATMENT DIVISION
Summary

The Middletown Wastewater Treatment Division protects the health of the community and environment by reclaiming the community’s wastewater. The plant treats an average of seventeen (17) million gallons per day of wastewater from residential, commercial, and industrial sources. From this wastewater, two recycled products are produced – clean water discharged into the Great Miami River, and an *exceptional quality Class A bio-solids* product, which is applied to farmland for its nutrient and soil conditioning value. The plant operates 24 hours per day with a professional staff of seventeen men and women.


Service Measures

<u>Measure</u>	<u>2018 Actual</u>	<u>2019 Estimate</u>	<u>2020 Estimate</u>
Average Flow (million gallons per day)	17	20	20
Bio-solids Produced (dry tons per year)	1500 tons	1500 tons	1500 tons
NPDES Permit % Compliance	99.9%	99.9%	99.9%
Wastewater Solids - % Removal	90%	90%	90%
Industries in Significant Non-Compliance	1	0	0
Cost per Million Gallons Treated	\$471.76	\$451.55	469.55

Goals and Objectives 2020

- Goal 1: Have an Open-House for the public to learn how waste is transformed to produce clean water and nutrients for farmers.
- Goal 2: Continue to promote OEPA Certification for all WWTP Staff. Encourage certified operators to obtain higher certification.
- Goal 3: Implement a plan to eliminate the night shift at the WWTP. This would be done by monitoring and automated call outs if a problem were to arise.
- Goal 4: Cross train all operators to collect industry samples and setup industrial samplers at the industries. Train all operators to perform in-house laboratory duties.
- Goal 5: Complete installation of new centrifuge to ensure dewatering capabilities are consistent. This will save bio solids hauling cost. Eliminate two conveyors associated with the dewatering process.
- Goal 6: Enhance and streamline the Industrial Pretreatment Program.

PUBLIC WORKS - SEWER MAINTENANCE DIVISION
Summary

The purpose of the Sewer Maintenance Division is to provide cost effective transport of sanitary wastewater and combination wastewater by performing regularly scheduled maintenance tasks and repairing sewer and combination collection mains and catch basins.

Some of the work of this division includes maintaining the following:

- 93 miles of sanitary sewer lines with 3,384 manholes
- 48 miles of combination storm sewer lines with 2,023 manholes
- Seven sanitary sewer lift stations
- Approximately 5,672 storm flow catch basin inlets

The division has established the standard to respond to all sewage backup complaints within one hour after receiving notice.


Goals and Objectives

Goal 1: Continue to reline manholes to prevent inflow of ground water and voids in pavement.

Goal 2: Replace flap gates in sewer compliant manholes.

Goal 3: Video inspect mains and laterals according to the EPA mandate consent decree.

Goal 4: Repair and/or replace main sewer lines as needed to keep the collection system working properly.


Service Measures

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Estimate</u>	<u>2020</u> <u>Estimate</u>
Operating cost per mile of sewer main	\$555	\$629	\$703
Total feet of sewer main cleaned	50,528 feet	70,310 feet	90,092 feet
Number of sanitary sewer back ups	8 back ups	22 back ups	17 back ups
Number of calls for back up in buildings	70 calls	82 calls	94 calls
Total feet of sewer main cleaned due to grease	32,615 feet	42,190 feet	51,765 feet

**FUND SUMMARY FOR FUND 520
SANITARY SEWER FUND**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
BEGINNING BALANCE: JANUARY 1	\$6,064,184	\$5,586,564	\$3,983,128
REVENUES:			
Charges for Services	\$12,375,848	\$12,289,633	\$13,518,598
Interest Income	74,317	28,352	32,647
Miscellaneous Revenue	103,632	0	15,000
TOTAL REVENUES	\$12,553,798	\$12,317,985	\$13,566,245
TOTAL RESOURCES	\$18,617,982	\$17,904,549	\$17,549,373
EXPENDITURES:			
Personal Services	\$2,739,052	\$3,169,504	\$3,439,483
Contractual Services	2,609,293	2,904,804	2,940,273
Commodities	574,162	650,958	657,681
Capital Outlay	196,154	197,444	192,647
Debt Service	617,300	616,200	624,800
Transfers	6,295,457	6,382,511	6,568,028
TOTAL EXPENDITURES	\$13,031,417	\$13,921,421	\$14,422,912
ENDING BALANCE DECEMBER 31	\$5,586,564	\$3,983,128	\$3,126,461

**SEWER FUND
PUBLIC WORKS & UTILITIES ADMINISTRATION**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
PERSONNEL:			
PUBLIC WORKS & UTILITIES DIRECTOR (168)	1	1	1
ASSISTANT PUBLIC WORKS & UTILITIES DIRECTOR (252)	1	1	1
NATURAL RESOURCES COORDINATOR(176)	0	1	1
ENGINEER (180)	1	1	1
CONTRACTS ADMINISTRATOR (183)	1	1	1
ADMINISTRATIVE ASSISTANT (184)	1	1	1
PERSONAL SERVICES:			
520.583.51110 SALARIES & WAGES	\$272,378	\$419,580	\$456,939
520.583.51120 OVERTIME WAGES	1,982	1,000	1,000
520.583.51211 PERS	37,764	58,881	64,111
520.583.51220 WORKERS' COMPENSATION	8,175	16,823	18,318
520.583.51230 GROUP HEALTH INSURANCE	67,509	100,614	106,650
520.583.51250 CLOTHING ALLOWANCE	0	0	700
520.583.51270 MEDICARE-CITY SHARE	3,831	6,098	6,640
520.583.51275 LIFE INSURANCE	795	1,214	1,420
Total - PERSONAL SERVICES	<u>392,432</u>	<u>604,210</u>	<u>655,778</u>
CONTRACTUAL SERVICES:			
520.583.52110 TRAVEL & TRAINING	93	1,500	1,500
520.583.52120 EMPLOYEE MILEAGE REIMBURSEMENT	0	150	150
520.583.52222 TELEPHONE LINE CHARGES	1,170	1,500	1,500
520.583.52480 OTHER PROFESSIONAL SERVICE	23,912	25,996	26,321
520.583.52490 OUTSIDE PRINTING	117	250	250
520.583.52920 MEMBERSHIPS,BOOKS & PERIODICALS	211	1,500	1,500
Total - CONTRACTUAL SERVICES	<u>25,503</u>	<u>30,896</u>	<u>31,221</u>
COMMODITIES:			
520.583.53100 OFFICE SUPPLIES	735	1,000	1,000
520.583.53510 SUPPLIES TO MAINTAIN EQUIPMENT	0	600	600
Total - COMMODITIES	<u>735</u>	<u>1,600</u>	<u>1,600</u>
Grand Total	\$418,670	\$636,706	\$688,599

**SEWER FUND
SEWER ADMINISTRATION**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
PERSONNEL:			
ASSISTANT FINANCE DIRECTOR (175)	1	1	1
CUSTOMER RELATIONS SPECIALIST (187)	1	1	1
SENIOR ACCOUNT CLERK (188)	2	2	2
PERSONAL SERVICES:			
520.580.51110 SALARIES AND WAGES	\$199,698	\$214,164	\$232,932
520.580.51120 OVERTIME WAGES	99	5,338	5,445
520.580.51211 PERS	27,897	30,730	33,373
520.580.51220 WORKERS COMPENSATION	4,940	8,780	9,535
520.580.51230 GROUP HEALTH INSURANCE	50,220	53,234	56,428
520.580.51270 MEDICARE-CITY SHARE	2,737	3,183	3,456
520.580.51275 LIFE INSURANCE	636	694	811
Total - PERSONAL SERVICES	286,226	316,123	341,980
CONTRACTUAL SERVICES:			
520.580.52111 MANDATORY TRAVEL & TRAINING	116	1,250	2,500
520.580.52120 EMPLOYEE MILEAGE REIMBURSEMENT	14	250	300
520.580.52222 TELEPHONE LINE CHARGES	100	100	100
520.580.52230 POSTAGE & POSTAL CHARGES	43,050	43,000	43,000
520.580.52330 RADIO MAINTENANCE	224	224	224
520.580.52480 OTHER PROFESSIONAL SERVICES	78,371	75,000	78,650
520.580.52490 OUTSIDE PRINTING	7,175	8,250	7,200
520.580.52510 MAINTENANCE OF EQUIPMENT	0	500	0
520.580.52660 PROPERTY INSURANCE	29,500	29,500	29,500
520.580.52920 MEMBERSHIPS, BOOKS & PERIODICALS	100	250	250
520.580.52980 MISC CONTRACTUAL SERVICES	3,491	3,750	3,750
Total - CONTRACTUAL SERVICES	162,140	162,074	165,474
COMMODITIES:			
520.580.53100 OFFICE SUPPLIES	6,815	8,677	8,800
520.580.53250 CLEANING SUPPLIES	45	100	0
520.580.53510 SUPPLIES TO MAINTAIN EQUIPMENT	1,601	1,000	500
Total - COMMODITIES	8,460	9,777	9,300
CAPITAL OUTLAY:			
520.580.54311 RADIO DEPRECIATION	52	52	52
520.580.54320 OFFICE MACHINERY & EQUIPMENT	349	500	550
Total - CAPITAL OUTLAY	401	552	602
Grand Total	\$457,227	\$488,526	\$517,356

**SEWER FUND
WASTEWATER TREATMENT**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
PERSONNEL:			
WATER RECLAMATION MANAGER (175	0	0	1
P/T WASTEWATER TREATMENT MANAGER (176	1820 HRS	1820 HRS	0
PROCESS CONTROL SUPERVISOR (180)	1	1	1
LABORATORY ANALYST (184)	1	1	1
TREATMENT PLANT MECHANIC (182)	4	4	4
TREATMENT PLANT MAINTENANCE SUPERVISOR (18	1	1	1
TREATMENT PLANT OPERATOR, CLASS I (185	4	4	3
TREATMENT PLANT OPERATOR, CLASS II (183	2	1	1
TREATMENT PLANT OPERATOR, CLASS III (182	0	1	1
TREATMENT PLANT OPERATOR (187)	2	1	0
TREATMENT PLANT OPERATOR (237)	0	1	3
SECRETARY (187)	1	1	1
PERSONAL SERVICES:			
520.581.51110 SALARIES & WAGES	\$883,191	\$947,425	\$1,037,682
520.581.51120 OVERTIME WAGES	45,496	59,000	59,000
520.581.51211 PERS	129,017	140,900	153,535
520.581.51220 WORKERS' COMPENSATION	22,746	40,257	43,867
520.581.51230 GROUP HEALTH INSURANCE	223,538	237,539	259,267
520.581.51250 CLOTHING ALLOWANCE	10,671	10,500	10,500
520.581.51270 MEDICARE-CITY SHARE	13,157	14,593	15,902
520.581.51275 LIFE INSURANCE	2,485	2,948	3,448
Total - PERSONAL SERVICES	1,330,301	1,453,162	1,583,201
CONTRACTUAL SERVICES:			
520.581.52110 TRAVEL & TRAINING	4,651	5,000	5,000
520.581.52120 EMPLOYEE MILEAGE REIMB	0	500	500
520.581.52125 EMPLOYEE DEVELOPMENT	0	800	700
520.581.52210 UTILITIES-GAS & ELECTRIC	655,501	700,000	660,000
520.581.52222 TELEPHONE LINE CHARGES	4,587	3,180	6,000
520.581.52310 MUNICIPAL GARAGE CHARGES	9,739	12,300	12,300
520.581.52330 RADIO MAINTENANCE	1,612	1,612	1,660
520.581.52480 OTHER PROFESSIONAL SERVICE	20,129	90,000	106,000
520.581.52510 MAINTENANCE OF EQUIP	56,849	150,000	150,000
520.581.52520 MAINTENANCE OF FACILITIES	37,907	50,000	55,000
520.581.52810 PROPERTY TAXES	845	1,700	1,700
520.581.52820 LICENSES AND PERMITS	34,341	22,000	21,000
520.581.52920 MEMBERSHIPS,BOOKS & PERIODICALS	379	600	700
520.581.52980 MISC CONTRACTUAL SERVICES	258,303	275,000	275,000
Total - CONTRACTUAL SERVICES	1,084,844	1,312,692	1,295,560
COMMODITIES:			
520.581.53100 OFFICE SUPPLIES	897	1,000	1,200
520.581.53220 DRUGS/MEDICAL SUPPLIES	20	100	100
520.581.53230 PURCHASE OF UNIFORMS	2,553	2,000	1,500
520.581.53250 CLEANING SUPPLIES	491	1,500	1,500
520.581.53340 LUBRICANTS	718	1,000	5,000
520.581.53510 SUPPLIES TO MAINTAIN EQUIP	90,244	130,000	135,000
520.581.53620 MAJOR TOOLS & EQUIP	13,132	21,000	20,000
520.581.53710 CHEMICALS & LAB SUPPLIES	353,813	322,500	322,000
Total - COMMODITIES	461,867	479,100	486,300
CAPITAL OUTLAY			
520.581.54300 COMPUTER & OTHER PERIPHERALS	8,942	10,000	8,000
520.581.54310 AUTOS AND TRUCKS DEPR	16,203	16,200	16,200
520.581.54311 RADIO DEPRECIATION	222	222	375
520.581.54340 PURCHASE OF VEHICLES	24,894	0	0
520.581.54360 OTHER EQUIP	0	25,000	22,000
Total - CAPITAL OUTLAY	50,261	51,422	46,575
Grand Total	\$2,927,273	\$3,296,376	\$3,411,636

**SEWER FUND
SEWER MAINTENANCE**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
PERSONNEL:			
PUBLIC WORKS SUPERINTENDENT (177)	1	1	1
PUBLIC WORKS LEADER (182)	1	1	1
EQUIPMENT OPERATOR (PW4)	4	4	4
MAINTENANCE WORKER (PW3)	4	4	4
PERSONAL SERVICES:			
520.582.51110 SALARIES & WAGES	\$475,806	\$512,970	\$546,517
520.582.51120 OVERTIME WAGES	29,809	42,225	42,225
520.582.51211 PERS	70,954	77,727	81,864
520.582.51220 WORKERS' COMPENSATION	12,658	22,208	23,390
520.582.51230 GROUP HEALTH INSURANCE	121,859	120,546	142,037
520.582.51250 CLOTHING ALLOWANCE	5,296	5,400	7,000
520.582.51270 MEDICARE-CITY SHARE	7,193	8,050	8,479
520.582.51275 LIFE INSURANCE	717	763	892
520.582.51280 AFSCME CARE PLAN	5,801	6,120	6,120
Total - PERSONAL SERVICES	730,093	796,009	858,524
CONTRACTUAL SERVICES:			
520.582.52110 TRAVEL & TRAINING	495	2,000	2,000
520.582.52111 MANDATORY TRAINING	1,455	3,000	3,000
520.582.52210 UTILITIES-GAS & ELECTRIC	14,934	18,500	18,500
520.582.52222 TELEPHONE LINE CHARGES	1,999	1,500	2,000
520.582.52310 MUNICIPAL GARAGE CHARGES	84,780	97,000	97,000
520.582.52330 RADIO MAINTENANCE	1,610	1,610	1,610
520.582.52480 OTHER PROFESSIONAL SERVICES	22,466	25,000	37,000
520.582.52490 OUTSIDE PRINTING	195	100	100
520.582.52510 MAINTENANCE OF EQUIP	4,500	4,500	4,500
520.582.52520 MAINTENANCE OF FACILITIES	24,471	30,000	30,000
520.582.52820 LICENSES & PERMITS	329	700	700
520.582.52920 MEMBERSHIPS,BOOKS,PERIODICALS	0	200	200
520.582.52970 UNIFORM RENTAL SERVICE	1,887	2,500	2,500
Total - CONTRACTUAL SERVICES	159,121	186,610	199,110
COMMODITIES:			
520.582.53100 OFFICE SUPPLIES	994	1,000	1,000
520.582.53220 DRUGS/MEDICAL SUPPLIES	479	500	500
520.582.53230 PURCHASE OF UNIFORMS	1,899	2,000	2,000
520.582.53250 CLEANING SUPPLIES	2,000	2,000	2,000
520.582.53295 TRAFFIC CONTROL SUPPLIES	2,614	3,000	3,000
520.582.53510 SUPPLIES TO MAINTAIN EQUIPMENT	13,350	10,000	10,000
520.582.53520 SUPPLIES TO MAINTAIN BUILDINGS	65,302	121,981	121,981
520.582.53610 SMALL TOOLS & EQUIPMENT	6,612	7,000	7,000
520.582.53620 MAJOR TOOLS & EQUIPMENT	9,850	13,000	13,000
Total - COMMODITIES	103,100	160,481	160,481
CAPITAL OUTLAY:			
520.582.54310 AUTOS AND TRUCK DEPR	119,999	120,000	120,000
520.582.54311 RADIO DEPRECIATION	470	470	470
520.582.54540 WWTP & SEWERS	25,023	25,000	25,000
Total - CAPITAL OUTLAY	145,492	145,470	145,470
Grand Total	\$1,137,805	\$1,288,570	\$1,363,585

**SEWER FUND
DEBT SERVICE, ADMINISTRATIVE FEES & TRANSFERS**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
DEBT SERVICE			
	DEBT SERVICE:		
520.901.57110	\$435,000	\$435,000	\$460,000
520.901.57310	182,300	181,200	164,800
	<u>617,300</u>	<u>616,200</u>	<u>624,800</u>
Grand Total	\$617,300	\$616,200	\$624,800
ADMINISTRATIVE SERVICES			
	CONTRACTUAL SERVICES:		
520.902.52345	\$1,153,519	\$1,188,124	\$1,223,768
520.902.52346	24,166	24,408	25,140
	<u>1,177,685</u>	<u>1,212,532</u>	<u>1,248,908</u>
Grand Total	\$1,177,685	\$1,212,532	\$1,248,908
TRANSFERS			
	TRANSFERS:		
520.915.58190	\$37,928	\$39,066	\$40,238
520.915.58220	6,257,529	6,343,445	6,527,790
	<u>6,295,457</u>	<u>6,382,511</u>	<u>6,568,028</u>
Grand Total	\$6,295,457	\$6,382,511	\$6,568,028

**FUND SUMMARY FOR FUND 525
AIRPORT FUND**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
BEGINNING BALANCE: JANUARY 1	\$192,529	\$133,636	\$133,444
REVENUES:			
Charges for Services	\$7,933	\$8,408	\$547,000
Rentals & Leases	258,361	292,000	270,000
Transfers	133,000	202,000	417,000
Miscellaneous Revenue	5,554	0	7,000
TOTAL REVENUES	\$404,848	\$502,408	\$1,241,000
TOTAL RESOURCES	\$597,377	\$636,044	\$1,374,444
EXPENDITURES:			
Personal Services	\$0	\$0	\$290,793
Contractual Services	329,114	345,000	285,000
Commodities	14,029	19,000	504,000
Capital Outlay	6,998	0	30,000
Debt Service	113,600	118,600	120,200
Transfers	0	20,000	12,000
TOTAL EXPENDITURES	\$463,741	\$502,600	\$1,241,993
ENDING BALANCE DECEMBER 31	\$133,636	\$133,444	\$132,451

**AIRPORT FUND
AIRPORT OPERATIONS**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
PERSONNEL:			
AIRPORT DIRECTOR (264)	0	0	1
AIRPORT BUILDING/GROUNDS SPECIALIST (240)	0	0	1
P/T AIRPORT GROUNDS MAINTENANCE (268)	0	0	2808 HRS
AIRPORT SEASONAL LABOR	0	0	4240 HRS
PERSONAL SERVICES:			
525.525.51110 SALARIES AND WAGES	\$0	\$0	\$217,321
525.525.51211 PERS	0	0	30,425
525.525.51220 WORKERS' COMPENSATION	0	0	8,693
525.525.51230 GROUP HEALTH INSURANCE	0	0	30,797
525.525.51270 MEDICARE-CITY SHARE	0	0	3,151
525.525.51275 LIFE INSURANCE	0	0	406
Total - PERSONAL SERVICES	<u>0</u>	<u>0</u>	<u>290,793</u>
CONTRACTUAL SERVICES:			
525.525.52110 TRAVEL AND TRAINING	0	0	4,000
525.525.52210 UTILITIES-GAS & ELECTRIC	52,395	72,000	65,000
525.525.52222 TELEPHONE LINE CHARGES	2,000	3,000	6,000
525.525.52310 MUNICIPAL GARAGE CHARGES	495	3,000	5,000
525.525.52410 LEGAL SERVICES	0	0	5,000
525.525.52480 OTHER PROFESSIONAL SERVICE	81,920	90,000	46,500
525.525.52510 MAINTENANCE OF EQUIP	26,472	20,000	25,000
525.525.52520 MAINTENANCE OF BUILDINGS	109,010	92,000	62,500
525.525.52685 AIRPORT LIABILITY INSURANCE	5,850	10,000	15,000
525.525.52810 PROPERTY TAXES	50,973	55,000	50,000
525.525.52920 MEMBERSHIPS, BOOKS, & PERIODICALS	0	0	1,000
Total - CONTRACTUAL SERVICES	<u>329,114</u>	<u>345,000</u>	<u>285,000</u>
COMMODITIES:			
525.525.53100 OFFICE SUPPLIES	0	0	8,000
525.525.53510 SUPPLIES TO MAINTAIN EQUIP	7,400	10,000	20,000
525.525.53520 SUPPLIES TO MAINTAIN BUILDINGS	6,629	9,000	36,000
525.525.53335 AVIATION FUEL PURCHASES	0	0	440,000
Total - COMMODITIES	<u>14,029</u>	<u>19,000</u>	<u>504,000</u>
CAPITAL OUTLAY:			
525.525.54310 AUTO DEPRECIATION	0	0	10,000
525.525.54350 PURCHASE OF EQUIPMENT	0	0	20,000
525.525.54400 BUILDINGS AND OTHER STRUCTURES	6,998	0	0
Total - CAPITAL OUTLAY	<u>6,998</u>	<u>0</u>	<u>30,000</u>
Grand Total	\$350,141	\$364,000	\$1,109,793

**AIRPORT FUND
DEBT SERVICE & TRANSFERS OUT**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
DEBT SERVICE			
	DEBT SERVICE:		
525.901.57110	\$96,800	\$85,000	\$90,000
525.901.57310	16,800	33,600	30,200
	<u>113,600</u>	<u>118,600</u>	<u>120,200</u>
	Total - DEBT SERVICE		
	\$113,600	\$118,600	\$120,200
	Grand Total		
TRANSFERS			
	TRANSFERS OUT:		
525.915.58294	\$0	\$20,000	\$12,000
	<u>0</u>	<u>20,000</u>	<u>12,000</u>
	Total - TRANSFERS OUT		
	\$0	\$20,000	\$12,000
	Grand Total		

ADMINISTRATIVE SERVICES - TRANSIT
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Summary

The Transit Division is under the direction of the Director of Administrative Services. The division maintains a staff of one full-time and thirteen part-time employees.

The division provides public fixed-route transit and complimentary paratransit service in the City of Middletown. Service is provided in the form of 213,000+ trips per year. Approximately 40% of all trips provided by the transit system are for the elderly and disabled.



Goals and Objectives

- Goal 1: Apply for annual grants for operations, planning and maintenance
- Goal 2: Continue maintenance on the buses
- Goal 3: Look to expand services and routes where possible
- Goal 4: Partner with neighboring cities to increase access to jobs and opportunities for residents

**FUND SUMMARY FOR FUND 530
TRANSIT FUND**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
BEGINNING BALANCE: JANUARY 1	\$17,148	\$25,280	\$34,091
REVENUES:			
Charges for Services	\$107,322	\$115,000	\$110,000
Intergovernmental	1,435,728	1,589,718	1,850,400
Transfers	70,000	120,000	120,000
Miscellaneous Revenue	111,302	5,000	106,000
TOTAL REVENUES	\$1,724,352	\$1,829,718	\$2,186,400
TOTAL RESOURCES	\$1,741,500	\$1,854,998	\$2,220,491
EXPENDITURES:			
Personal Services	\$373,799	\$455,607	\$341,694
Contractual Services	1,337,549	1,358,000	1,653,000
Commodities	2,175	7,300	7,300
Capital Outlay	2,697	0	150,000
TOTAL EXPENDITURES	\$1,716,220	\$1,820,907	\$2,151,994
ENDING BALANCE DECEMBER 31	\$25,280	\$34,091	\$68,497

**TRANSIT FUND
TRANSIT SYSTEM**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
PERSONNEL:			
BUS DRIVER (TR1)	4	4	1
BUS DRIVER PART TIME	14,196 HRS	14,196 HRS	20,800 HRS
PERSONAL SERVICES:			
530.530.51110 SALARIES & WAGES	\$261,245	\$330,000	\$220,000
530.530.51120 OVERTIME WAGES	34,761	30,000	50,000
530.530.51211 PERS	41,093	50,400	37,800
530.530.51220 WORKERS' COMPENSATION	9,545	15,581	12,000
530.530.51230 GROUP HEALTH INSURANCE	18,398	15,602	9,000
530.530.51240 UNEMPLOYMENT COMPENSATION	0	6,000	6,000
530.530.51250 CLOTHING ALLOWANCE	2,000	1,500	750
530.530.51270 MEDICARE-CITY SHARE	4,279	5,220	5,220
530.530.51275 LIFE INSURANCE	139	104	144
530.530.51280 AFSCME CARE PLAN	2,340	1,200	780
Total - PERSONAL SERVICES	373,799	455,607	341,694
CONTRACTUAL SERVICES:			
530.530.52210 UTILITIES-GAS & ELECTRIC - PUBLIC	9,440	11,000	12,000
530.530.52222 TELEPHONE LINE CHARGES	1,620	1,800	1,800
530.530.52310 MUNICIPAL GARAGE CHARGES	175,136	210,000	180,000
530.530.52330 RADIO MAINTENANCE	1,740	2,000	2,000
530.530.52480 OTHER PROFESSIONAL SERVICES	1,120,349	1,100,000	1,420,000
530.530.52490 OUTSIDE PRINTING	3,424	4,000	4,000
530.530.52520 MAINTENANCE OF FACILITIES	13,202	14,000	18,000
530.530.52810 PROPERTY TAXES	2,024	2,200	2,200
530.530.52880 OTHER OPERATING COSTS	10,613	13,000	13,000
Total - CONTRACTUAL SERVICES	1,337,549	1,358,000	1,653,000
COMMODITIES:			
530.530.53100 OFFICE SUPPLIES	0	1,200	1,200
530.530.53230 PURCHASE OF UNIFORMS	0	1,500	1,500
530.530.53250 CLEANING SUPPLIES	1,694	3,600	3,600
530.530.53510 SUPPLIES TO MAINTAIN EQUIP	0	500	500
530.530.53520 SUPPLIES TO MAINTAIN BLDGS	481	500	500
Total - COMMODITIES	2,175	7,300	7,300
CAPITAL OUTLAY:			
530.530.54406 TRANSIT CONSTRUCTION PROJECTS	2,697	0	150,000
Total - CAPITAL OUTLAY	2,697	0	150,000
Grand Total	\$1,716,220	\$1,820,907	\$2,151,994

**FUND SUMMARY FOR FUND 546
WELLFIELD PROTECTION FUND**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
BEGINNING BALANCE: JANUARY 1	\$1,621,022	\$1,767,208	\$729,091
REVENUES:			
Charges for Services	\$346,033	\$265,500	\$265,500
Interest Income	24,648	11,365	4,689
TOTAL REVENUES	\$370,681	\$276,865	\$270,189
TOTAL RESOURCES	\$1,991,703	\$2,044,073	\$999,280
EXPENDITURES:			
Contractual Services	\$196,962	\$314,982	\$318,851
Capital Outlay	27,533	1,000,000	0
TOTAL EXPENDITURES	\$224,495	\$1,314,982	\$318,851
ENDING BALANCE DECEMBER 31	\$1,767,208	\$729,091	\$680,429

**WELLFIELD PROTECTION FUND
WELLFIELD PROTECTION**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
CONTRACTUAL SERVICES:			
546.990.52480 OTHER PROFESSIONAL SERVICES	\$153,826	\$250,000	\$250,000
546.990.52810 PROPERTY TAXES	654	1,000	1,000
546.990.52980 MISC CONTRACTUAL SERVICE	14,344	35,000	38,000
Total - CONTRACTUAL SERVICES	<u>168,824</u>	<u>286,000</u>	<u>289,000</u>
CAPITAL OUTLAY:			
546.990.54502 STM - COF DEMOLITION/REMEDIATION	27,533	0	0
546.990.54506 AERONCA PROPERTY REMEDIATION	0	1,000,000	0
Total - CAPITAL OUTLAY	<u>27,533</u>	<u>1,000,000</u>	<u>0</u>
Grand Total	\$196,357	\$1,286,000	\$289,000

**WELLFIELD PROTECTION FUND
ADMINISTRATIVE SERVICES**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
CONTRACTUAL SERVICES:			
546.902.52345 ADMINISTRATIVE FEES	<u>\$28,138</u>	<u>\$28,982</u>	<u>\$29,851</u>
Total - CONTRACTUAL SERVICES	28,138	28,982	29,851
Grand Total	\$28,138	\$28,982	\$29,851

**FUND SUMMARY FOR FUND 555
SOLID WASTE FUND**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
BEGINNING BALANCE: JANUARY 1	\$339,607	\$247,733	\$221,553
REVENUES:			
Charges for Services	\$3,359,705	\$3,294,210	\$3,457,913
Miscellaneous Revenue	65	0	0
TOTAL REVENUES	\$3,359,769	\$3,294,210	\$3,457,913
TOTAL RESOURCES	\$3,699,376	\$3,541,943	\$3,679,466
EXPENDITURES:			
Personal Services	\$9,633	\$26,128	\$28,115
Contractual Services	3,429,919	3,290,762	3,584,786
Commodities	8,594	0	0
Capital Outlay	3,498	3,500	3,500
TOTAL EXPENDITURES	\$3,451,643	\$3,320,390	\$3,616,401
ENDING BALANCE DECEMBER 31	\$247,733	\$221,553	\$63,065

**SOLID WASTE FUND
LITTER & WASTE COLLECTION**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
PERSONNEL:			
ANIMAL CONTROL OFFICER (240)	0.5	0.5	0.5
PERSONAL SERVICES:			
555.905.51110 SALARIES & WAGES	\$8,221	\$19,301	\$20,952
555.905.51120 OVERTIME WAGES	270	2,500	2,500
555.905.51211 PERS	983	3,052	3,283
555.905.51220 WORKERS' COMPENSATION	0	872	938
555.905.51230 GROUP HEALTH INSURANCE	0	0	0
555.905.51270 MEDICARE-CITY SHARE	123	316	340
555.905.51275 LIFE INSURANCE	36	87	101
Total - PERSONAL SERVICES	<u>9,633</u>	<u>26,128</u>	<u>28,115</u>
CONTRACTUAL SERVICES:			
555.905.52222 TELEPHONE LINE CHARGES	0	202	202
555.905.52980 MISC CONTRACTUAL SERVICES	0	22,200	22,422
Total - CONTRACTUAL SERVICES	<u>0</u>	<u>22,402</u>	<u>22,624</u>
CAPITAL OUTLAY			
555.905.54310 AUTO & TRUCK DEPRECIATION	3,498	3,500	3,500
Total - CAPITAL OUTLAY	<u>3,498</u>	<u>3,500</u>	<u>3,500</u>
Grand Total	\$21,725	\$52,030	\$54,239

**SOLID WASTE FUND
SOLID WASTE DISPOSAL**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
CONTRACTUAL SERVICES:			
555.990.52210 UTILITIES AND GAS	\$0	\$0	\$500
555.990.52480 OTHER PROFESSIONAL SERVICES	3,263,005	3,185,540	3,478,513
555.990.52520 MAINTENANCE OF FACILITIES	90,965	10,100	10,000
555.990.52980 MISC. CONTRACTUAL SERVICES	<u>75,948</u>	<u>72,720</u>	<u>73,149</u>
Total - CONTRACTUAL SERVICES	<u>3,429,919</u>	<u>3,268,360</u>	<u>3,562,162</u>
 Grand Total	 \$3,429,919	 \$3,268,360	 \$3,562,162

SECTION 9

INTERNAL SERVICE FUNDS

INTERNAL SERVICE FUNDS

EXPENDITURES BY FUND

Fund	Actual 2018	Budget 2019	Budget 2020	\$ Increase (Decrease)	% Increase (Decrease)
Municipal Garage	\$3,108,710	\$2,882,702	\$3,816,211	\$933,509	32.4%
Employee Benefits	5,787,427	5,797,622	6,231,618	433,996	7.5%
Total	\$8,896,137	\$8,680,324	\$10,047,829	\$1,367,505	15.8%

Table 9.1 Internal Services Fund Expenditures

Definition of Internal Service Funds

To account for the financing of goods or services provided by one department for the other departments within the City.

Municipal Garage Fund

To account for the operations of the municipal garage for the purchase, sale and repair of vehicles and major equipment for all departments within the City. All garage operating costs and citywide vehicle purchases are paid by this fund. The revenues to this fund are paid by the user departments.

Employee Benefits Fund

To account for the operation of the City's self-funded health insurance program. The expenses of this fund consist of payments to medical facilities, physicians, dentists, and pharmacists in connection with medical treatment of City employees. The administrative costs of the health insurance plan are also included in this fund's expenditures.

PUBLIC WORKS - MUNICIPAL GARAGE DIVISION

Summary

The Municipal Garage staff is responsible to ensure that the vehicles and equipment within the City's fleet are always operational and well maintained by providing an efficient, thorough and effective preventive maintenance and repair program; managing vehicle acquisition and disposition with a multi-year plan.

Duties of this division include:

- Maintenance of over 425 vehicles and pieces of equipment
- Maintain records of each vehicle and piece of equipment
- Maintain city fuel pump and fuel pump computer system

The Municipal Garage Division is an Internal Service Fund which is supported by user departments.



Goals and Objectives

- Goal 1: Analyze replacement equipment for the application of vocation, best return on investment, and longevity. Divisions are encouraged to review utilization levels.
- Goal 2: Shop safety training will continue in 2020 as part of a continuing program.
- Goal 3: Changes in vehicle emission and safety regulations continues to require increased focus on training. Training of powertrains and related systems technology will continue in 2020.
- Goal 4: Increase the utilization of the current software capability to increase the efficiency of stock on hand for repairs and maintenance.
- Goal 5: Identify Municipal Garage facility repairs and updates and prioritize.

**FUND SUMMARY FOR FUND 605
MUNICIPAL GARAGE FUND**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
BEGINNING BALANCE: JANUARY 1	\$7,071,754	\$7,252,910	\$7,518,335
REVENUES:			
Sale of Assets	\$60,003	\$10,960	\$10,960
Interest Income	108,105	129,469	157,646
Garage Charges	3,013,464	3,007,698	2,568,376
Reimbursements	108,295	0	0
TOTAL REVENUES	<u>\$3,289,866</u>	<u>\$3,148,127</u>	<u>\$2,736,982</u>
TOTAL RESOURCES	\$10,361,620	\$10,401,037	\$10,255,317
EXPENDITURES:			
Personal Services	\$485,219	\$531,453	\$609,234
Contractual Services	362,213	535,697	587,625
Commodities	833,731	1,172,050	1,189,550
Capital Outlay	1,427,547	643,502	1,429,802
TOTAL EXPENDITURES	<u>\$3,108,710</u>	<u>\$2,882,702</u>	<u>\$3,816,211</u>
ENDING BALANCE DECEMBER 31	\$7,252,910	\$7,518,335	\$6,439,106

**MUNICIPAL GARAGE FUND
MUNICIPAL GARAGE**

	Actual Expenditures 2018	Amount Budgeted 2019	Department Budget 2020
PERSONNEL:			
GARAGE SUPERINTENDENT (177)	1	1	1
AUTO MECHANIC (PW7)	5	5	5
INVENTORY CLERK (PW8)	1	1	1
PERSONAL SERVICES:			
605.550.51110 SALARIES & WAGES	\$346,918	\$368,134	\$403,029
605.550.51120 OVERTIME WAGES	3,101	14,358	14,645
605.550.51211 PERS	48,335	53,549	58,054
605.550.51220 WORKERS' COMPENSATION	8,866	15,300	16,587
605.550.51230 GROUP HEALTH INSURANCE	61,196	61,035	96,318
605.550.51250 CLOTHING ALLOWANCE	7,048	6,925	7,900
605.550.51270 MEDICARE-CITY SHARE	5,046	5,546	6,013
605.550.51275 LIFE INSURANCE	437	486	568
605.550.51280 AFSCME CARE PLAN	4,271	6,120	6,120
Total - PERSONAL SERVICES	485,219	531,453	609,234
CONTRACTUAL SERVICES:			
605.550.52110 TRAVEL & TRAINING	1,577	2,500	2,500
605.550.52111 MANDATORY TRAVEL & TRAINING	758	2,000	2,000
605.550.52210 UTILITIES-GAS & ELECTRIC	31,274	50,000	50,000
605.550.52222 TELEPHONE LINE CHARGES	1,142	1,200	1,200
605.550.52310 MUNICIPAL GARAGE CHARGES	4,707	6,000	6,000
605.550.52330 RADIO MAINTENANCE	597	597	525
605.550.52480 OTHER PROFESSIONAL SERVICE	22,574	28,000	75,000
605.550.52490 OUTSIDE PRINTING	78	200	200
605.550.52510 MAINTENANCE OF EQUIP	67,765	85,000	85,000
605.550.52520 MAINTENANCE OF LAND & BLDGS	6,781	50,000	55,000
605.550.52540 VEHICLE PREPARATION COST	13,351	17,500	17,500
605.550.52640 VEHICLE LIABILITY INSURANCE	200,266	282,000	282,000
605.550.52670 BOILER AND MACHINERY	7,783	4,000	4,000
605.550.52820 LICENSES AND PERMITS	2,273	4,500	4,500
605.550.52920 MEMBERSHIPS,BOOKS & PERIODICALS	0	200	200
605.550.52970 UNIFORM RENTAL SERVICE	1,286	2,000	2,000
Total - CONTRACTUAL SERVICES	362,213	535,697	587,625
COMMODITIES:			
605.550.53100 OFFICE SUPPLIES	722	900	900
605.550.53220 DRUGS - MEDICAL SUPPLIES	64	150	150
605.550.53250 CLEANING SUPPLIES	3,702	3,500	5,000
605.550.53310 GASOLINE FOR INHOUSE DIST	284,545	450,000	450,000
605.550.53320 DIESEL FUEL FOR INHOUSE DIST	190,115	343,000	343,000
605.550.53330 OUTSIDE FUEL PURCHASES	29,923	45,000	45,000
605.550.53340 LUBRICANTS	23,276	25,000	35,000
605.550.53510 SUPPLIES TO MAINTAIN EQUIP	291,430	285,000	285,000
605.550.53520 SUPPLIES TO MAINTAIN BUILDINGS	2,618	10,000	10,000
605.550.53530 MUNICIPAL GARAGE SUPPLIES	2,321	4,500	4,500
605.550.53610 SMALL TOOLS & EQUIPMENT	1,262	1,000	1,000
605.550.53620 MAJOR TOOLS & EQUIPMENT	3,752	4,000	10,000
Total - COMMODITIES	833,731	1,172,050	1,189,550
CAPITAL OUTLAY:			
605.550.54310 AUTOS & TRUCKS DEPR	8,580	8,577	8,577
605.550.54311 RADIO DEPRECIATION	225	225	225
605.550.54320 OFFICE MACHINERY & EQUIPMENT	444	1,000	1,000
605.550.54340 PURCHASE OF VEHICLES	1,415,084	408,000	1,375,000
605.550.54350 PURCHASE OF EQUIPMENT	3,215	225,700	45,000
Total - CAPITAL OUTLAY	1,427,547	643,502	1,429,802
Grand Total	\$3,108,710	\$2,882,702	\$3,816,211

**FUND SUMMARY FOR FUND 661
EMPLOYEE BENEFITS FUND**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
BEGINNING BALANCE: JANUARY 1	\$390,299	\$220,645	\$237,434
REVENUES:			
Health Insurance Payments	\$5,617,774	\$5,809,411	\$6,236,157
Miscellaneous Revenue	0	5,000	5,000
TOTAL REVENUES	\$5,617,774	\$5,814,411	\$6,241,157
TOTAL RESOURCES	\$6,008,072	\$6,035,056	\$6,478,591
EXPENDITURES:			
Contractual Services	\$5,287,427	\$5,397,622	\$5,801,618
Transfers	500,000	400,000	430,000
TOTAL EXPENDITURES	\$5,787,427	\$5,797,622	\$6,231,618
ENDING BALANCE DECEMBER 31	\$220,645	\$237,434	\$246,973

**EMPLOYEE BENEFITS FUND
EMPLOYEE BENEFITS**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
CONTRACTUAL SERVICES:			
661.990.52421 MEDICAL	\$3,524,358	\$3,495,701	\$3,705,443
661.990.52422 DENTAL	108,817	106,252	112,627
661.990.52423 PRESCRIPTION DRUG CLAIMS	775,198	847,928	898,804
661.990.52424 ADMINISTRATIVE FEE	304,462	315,282	334,199
661.990.52425 STOP LOSS	539,771	572,415	686,898
661.990.52427 VISION PLAN	8,228	8,898	9,432
661.990.52428 EMPLOYEE WELLNESS PROGRAM	26,591	39,342	41,703
661.990.52480 BENNY CARDS/HRA	0	11,804	12,512
Total - CONTRACTUAL SERVICES	<u>5,287,427</u>	<u>5,397,622</u>	<u>5,801,618</u>
TRANSFERS:			
661.915.58152 TO GENERAL FUND	<u>500,000</u>	<u>400,000</u>	<u>430,000</u>
Total - TRANSFERS	<u>500,000</u>	<u>400,000</u>	<u>430,000</u>
Grand Total	\$5,787,427	\$5,797,622	\$6,231,618

SECTION 10
TRUST FUNDS

TRUST FUNDS

EXPENDITURES BY FUND

Fund	Actual 2018	Budget 2019	Budget 2020	\$ Increase (Decrease)	% Increase (Decrease)
Police Relief and Pension	\$1,336,823	\$1,110,927	\$1,212,104	\$101,177	9.1%
Fire Relief and Pension	1,562,025	1,402,410	1,467,363	64,953	4.6%
Total	\$2,898,848	\$2,513,337	\$2,679,467	\$166,130	6.6%

Table 10.1 Trust Fund expenditures

Definition of Trust Funds

To account for the City's Police and Fire Pension Funds. Trust funds are established to account for assets held for other City funds.

Police Relief & Pension Fund

To account for revenues and expenses of the City's Police Pension Fund. Revenues include property taxes and transfers from the City Income Tax Fund. This fund transfers the City's police pension to the General Fund, which pays the City's pension requirements to the State of Ohio.

Fire Relief & Pension Fund

To account for revenues and expenses of the City's Fire Pension Fund. Revenues include property taxes and transfers from the City Income Tax Fund. This fund transfers the City's fire pension to the General Fund, which pays the City's pension requirements to the State of Ohio.

**FUND SUMMARY FOR FUND 725
POLICE RELIEF AND PENSION FUND**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
BEGINNING BALANCE: JANUARY 1	\$441,873	\$404,764	\$390,237
REVENUES:			
Property Taxes	\$186,500	\$180,000	\$180,000
Intergovernmental	23,215	26,400	26,400
Transfers	1,090,000	890,000	890,000
TOTAL REVENUES	\$1,299,714	\$1,096,400	\$1,096,400
TOTAL RESOURCES	\$1,741,587	\$1,501,164	\$1,486,637
EXPENDITURES:			
Contractual Services	\$2,509	\$4,500	\$4,545
Transfers	1,334,314	1,106,427	1,207,559
TOTAL EXPENDITURES	\$1,336,823	\$1,110,927	\$1,212,104
ENDING BALANCE DECEMBER 31	\$404,764	\$390,237	\$274,533

**POLICE RELIEF AND PENSION FUND
POLICE PENSION**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
CONTRACTUAL SERVICES:			
725.990.52240 BUTLER COUNTY COLLECTION FEE	\$2,509	\$4,500	\$4,545
Total - CONTRACTUAL SERVICES	<u>2,509</u>	<u>4,500</u>	<u>4,545</u>
TRANSFERS:			
725.990.58110 TRANS TO GENERAL FUND	1,334,314	1,106,427	1,207,559
Total - TRANSFERS	<u>1,334,314</u>	<u>1,106,427</u>	<u>1,207,559</u>
Grand Total	\$1,336,823	\$1,110,927	\$1,212,104

**FUND SUMMARY FOR FUND 726
FIRE RELIEF AND PENSION FUND**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
BEGINNING BALANCE: JANUARY 1	\$441,873	\$409,563	\$360,018
REVENUES:			
Property Taxes	\$186,500	\$186,465	\$186,465
Intergovernmental	23,215	26,400	26,400
Transfers	1,320,000	1,140,000	1,085,000
TOTAL REVENUES	\$1,529,714	\$1,352,865	\$1,297,865
TOTAL RESOURCES	\$1,971,587	\$1,762,428	\$1,657,883
EXPENDITURES:			
Contractual Services	\$2,509	\$4,500	\$4,545
Transfers	1,559,515	1,397,910	1,462,818
TOTAL EXPENDITURES	\$1,562,025	\$1,402,410	\$1,467,363
ENDING BALANCE DECEMBER 31	\$409,563	\$360,018	\$190,520

**FIRE RELIEF AND PENSION FUND
FIRE PENSION**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
CONTRACTUAL SERVICES:			
726.990.52240 BUTLER COUNTY COLLECTION FEE	\$2,509	\$4,500	\$4,545
Total - CONTRACTUAL SERVICES	<u>2,509</u>	<u>4,500</u>	<u>4,545</u>
TRANSFERS:			
726.990.58110 TRANS TO GENERAL FUND	1,559,515	1,397,910	1,462,818
Total - TRANSFERS	<u>1,559,515</u>	<u>1,397,910</u>	<u>1,462,818</u>
Grand Total	\$1,562,025	\$1,402,410	\$1,467,363

SECTION 11

FEDERAL GRANT FUNDS

FEDERAL GRANT FUNDS

EXPENDITURES BY FUND

Fund	Actual 2018	Budget 2019	Budget 2020	\$ Increase (Decrease)	% Increase (Decrease)
HOME Program	\$281,018	\$290,000	\$290,000	\$0	0.0%
Community Development Act 1974	1,051,900	856,000	838,000	(18,000)	-2.1%
Community Development Act Escrow	1,064	600,000	6,138	(593,862)	-99.0%
Neighborhood Stabilization Program	352,073	0	0	0	
Total	\$1,686,055	\$1,746,000	\$1,134,138	(\$611,862)	-35.0%

Table 11.1 Federal Grant Expenditures

Definition of Federal Grant Funds

The funds listed below account for federal government grants that are related to housing and to community development activities. The City operates many programs funded through federal grants that affect affordable housing and stabilization of neighborhoods. These programs have been especially important for assistance in recovery and revitalization efforts due to economic downturns.

HOME Program

This fund accounts for HOME Program revenues received from HUD. The program provides funds for first-time home purchases to low and moderate income families.

Community Development Act 1974 Fund

This grant funds activities including both traditional redevelopment projects and economic development activities through the Office of Community Planning and Development of the U.S. Department of Housing and Urban Development. Specific programs slated for 2020 are emergency housing rehabilitation and code enforcement. Funding is also designated for local programs such as fair housing and sponsoring of neighborhood improvement programs.

Community Development Act Escrow Fund

This fund was established to account for loan repayments from property owners who received grants through the City's Community Development Block Grant.

Neighborhood Stabilization Program Fund

This program was established in 2009 under the American Recovery and Reinvestment Act for the purpose of stabilizing communities that have suffered from foreclosures and abandonment. Our goal is to purchase and redevelop or rehabilitate foreclosed and abandoned homes and residential properties to stabilize area home values.

**FUND SUMMARY FOR FUND 254
HOME FUND**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
BEGINNING BALANCE: JANUARY 1	\$19,618	\$14,903	\$14,903
REVENUES:			
Intergovernmental	\$276,303	\$290,000	\$290,000
TOTAL REVENUES	<u>\$276,303</u>	<u>\$290,000</u>	<u>\$290,000</u>
TOTAL RESOURCES	\$295,921	\$304,903	\$304,903
EXPENDITURES:			
Contractual Services	\$281,018	\$290,000	\$290,000
TOTAL EXPENDITURES	<u>\$281,018</u>	<u>\$290,000</u>	<u>\$290,000</u>
ENDING BALANCE DECEMBER 31	\$14,903	\$14,903	\$14,903

**HOME PROGRAM FUND
HOME PROGRAM**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
CONTRACTUAL SERVICES:			
254.990.52875 PROGRAM INCOME EXPENSES	\$5,835	0	0
254.990.52885 CD CONT SERVICES	\$7,851	\$40,000	\$40,000
254.990.52888 FIRST TIME HOMEBUYERS ASSIST	267,332	250,000	250,000
Total - CONTRACTUAL SERVICES	<u>281,018</u>	<u>290,000</u>	<u>290,000</u>
Grand Total	\$281,018	\$290,000	\$290,000

**FUND SUMMARY FOR FUND 429
COMMUNITY DEVELOPMENT FUND**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
BEGINNING BALANCE: JANUARY 1	\$34,831	\$192,391	\$192,391
REVENUES:			
Intergovernmental	\$1,069,095	\$856,000	\$838,000
Miscellaneous Income	115	0	0
Reimbursements	140,250	0	0
TOTAL REVENUES	\$1,209,460	\$856,000	\$838,000
TOTAL RESOURCES	\$1,244,291	\$1,048,391	\$1,030,391
EXPENDITURES:			
Contractual Services	\$1,051,900	\$356,000	\$638,000
Capital Outlay	0	500,000	200,000
TOTAL EXPENDITURES	\$1,051,900	\$856,000	\$838,000
ENDING BALANCE DECEMBER 31	\$192,391	\$192,391	\$192,391

**COMMUNITY DEVELOPMENT ACT 1974 FUND
COMMUNITY DEVELOPMENT**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
CONTRACTUAL SERVICES:			
429.931.52110 ADMINISTRATION TRAVEL & TRAINING	\$2,067	\$0	\$0
429.931.52880 ADMINISTRATION OTHER OPERATING COSTS	15,397	12,000	13,000
429.931.52885 ADMINISTRATION CD CONT SERVICES	285,238	100,000	100,000
429.933.52995 FAIR HOUSING	5,399	6,500	0
429.933.52996 COMMUNITY CENTER & SENIOR CENTER	58,737	0	0
429.934.52880 VIP OTHER OPERATING EXPENSES	34,093	0	0
429.942.52530 DEMOLITION COSTS	212,660	150,000	350,000
429.949.52885 CD CONT SERVICES - LEGAL AID	0	12,500	0
429.954.52880 OTHER OPERATING COSTS	0	0	100,000
429.972.52870 EMERGENCY REPAIR - REHAB	49,941	75,000	75,000
429.973.52410 HOUSING REHAB LEGAL	1,800	0	0
429.973.52480 HOUSING REHAB REVOLVING LOAN EXPENSI	4,576	0	0
429.973.52885 HOUSING REHAB CD CONT SERVICES	43,969	0	0
429.974.52480 CODE ENF. OTHER PROFESSIONAL SERVICE	20,235	0	0
429.974.52880 CODE ENF. OTHER OPERATING COSTS	47,851	0	0
429.974.52885 CODE ENF. CD CONT SERVICES	269,938	0	0
Total - CONTRACTUAL SERVICES	<u>1,051,900</u>	<u>356,000</u>	<u>638,000</u>
CAPITAL OUTLAY:			
429.977.54550 PARK FACILITIES	0	0	200,000
429.978.54520 RESIDENTIAL STREET PAVING	0	500,000	0
Total - CAPITAL OUTLAY	<u>0</u>	<u>500,000</u>	<u>200,000</u>
Grand Total	\$1,051,900	\$856,000	\$838,000

**FUND SUMMARY FOR FUND 736
COMMUNITY DEVELOPMENT ACT ESCROW FUND**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
BEGINNING BALANCE: JANUARY 1	\$677,688	\$723,581	\$186,715
REVENUES:			
Interest Income	\$0	\$2,774	\$2,536
Miscellaneous	46,957	60,360	57,709
TOTAL REVENUES	\$46,957	\$63,134	\$60,245
TOTAL RESOURCES	\$724,645	\$786,715	\$246,960
EXPENDITURES:			
Contractual Services	\$18	\$600,000	\$0
Interest Returned to HUD	1,046	0	6,138
TOTAL EXPENDITURES	\$1,064	\$600,000	\$6,138
ENDING BALANCE DECEMBER 31	\$723,581	\$186,715	\$240,822

**COMMUNITY DEVELOPMENT ESCROW FUND
CD ESCROW**

		Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
	CONTRACTUAL SERVICES:			
736.990.52980	CONTR SVC-BANK SERVICE CHG	\$18	\$600,000	\$0
	Total - CONTRACTUAL SERVICES	<u>18</u>	<u>600,000</u>	<u>0</u>
	LOANS:			
736.990.55801	INTEREST RETURNED TO HUD	1,046	0	6,138
	Total - LOANS	<u>1,046</u>	<u>0</u>	<u>6,138</u>
	Grand Total	\$1,064	\$600,000	\$6,138

**FUND SUMMARY FOR FUND 258
NEIGHBORHOOD STABILIZATION PROGRAM FUND**

	2018 ACTUAL	2019 BUDGET	2020 BUDGET
BEGINNING BALANCE: JANUARY 1	\$226,345	\$75,000	\$75,000
REVENUES:			
Intergovernmental	\$200,728	\$0	\$0
TOTAL REVENUES	\$200,728	\$0	\$0
TOTAL RESOURCES	\$427,073	\$75,000	\$75,000
EXPENDITURES:			
Contractual Services	\$352,073	\$0	\$0
TOTAL EXPENDITURES	\$352,073	\$0	\$0
ENDING BALANCE DECEMBER 31	\$75,000	\$75,000	\$75,000

**NEIGHBORHOOD STABILIZATION PROGRAM FUND
NEIGHBORHOOD STABILIZATION PROJECTS**

	Actual Expenditures 2018	Amount Budgeted 2019	Amount Budgeted 2020
CONTRACTUAL SERVICES:			
258.990.52530 DEMOLITION COSTS	\$345,000	\$0	\$0
258.990.52875 NSP 3 REHABILITATION EXPENSES	7,073	0	0
Total - CONTRACTUAL SERVICES	<u>352,073</u>	<u>0</u>	<u>0</u>
 Grand Total	 \$352,073	 \$0	 \$0

SECTION 12

STATISTICS & MISCELLANEOUS

MIDDLETOWN, OHIO

Situated on the banks of the Great Miami River in Southwestern Ohio, Middletown is located in Butler and Warren Counties. Middletown is a vibrant, dynamic community of approximately 48,861 people, positioned near the major metropolitan areas of Cincinnati and Dayton.



Conveniently located on Interstate-75 between Cincinnati and Dayton, a Middletown address affords residents and visitors a vast array of local and regional amenities that create a strong community and an active lifestyle. With its thirty-five neighborhoods, Middletown strives to meet the housing needs of a diverse population. Business and industry are strategically placed to serve both the Cincinnati and Dayton business regions. In addition to the Middletown Regional Airport, located near downtown, there are two international airports located within one hour from the City. The City’s location is within 600 miles of more than 60 percent of the nation’s purchasing power, making the city a magnet for companies that need access to these important markets.

More than 100 attractions are available within minutes of Middletown. They cover a wide variety of interests, from amusement parks for the whole family to Broadway quality stage shows and festivals. Other events, like the Middletown Independence Day Fireworks, Ohio Challenge Hot Air Balloon Festival in July, Hops in the Hangar in August, and the Light Up Middletown celebration, which is held from late November through early January, are just a few of the many annual events and attractions that help make Middletown such an exceptional city in which to live, work, and play!



“Cheers” - Hops in the Hangar 2019 at Middletown Regional Airport

City Government

Middletown was originally incorporated in 1833 and has operated under a Home Rule city charter since 1913. The city is governed by a five-member City Council, including a directly elected Mayor. The Council meets on the first and third Tuesday of the month in the Council Chamber on the lower level of the City Building. The business meeting begins at 5:30 PM.



Middletown City Building/Donham Plaza facing north from Manchester Avenue

All elective municipal officers are nominated by a petition of at least fifty (50) of the electors of the City and filed with the board of elections. City Council elects a Vice Mayor at the first meeting in January at which newly elected members assume their duties of office.

City Council appoints a City Manager, who performs the duties in the City Charter. The City Manager is the Chief Administrative Officer and the head of the administrative branch of the city government. This position is responsible to the council for the proper administration of all affairs of the city.

The City Council appoints a variety of boards and commissions including the Civil Service Commission, the Park Board, the Board of Health and Environment and many others.

Downtown

The Downtown Middletown District is experiencing a new renaissance through regional arts, events, entertainment and education. The vibrant, historical downtown experience offers a rich history and notable architecture, featuring a charming historic district lined with 18th- and 19th- century mansions and churches. Cafes and eateries please both the eclectic and connoisseur.



Patrons enjoy conversation at Gracie's downtown



Downtown – Central Avenue facing East at Broad Street

Shopping the Downtown District's studios, galleries and boutiques provides an exceptional retail atmosphere for our residents and many visitors. Middletown has many big city advantages and the friendliness of a small town!

Shoppers can also browse through a variety of stores along I-75 in Middletown. Also located within close proximity to the City are several additional shopping malls, as well as numerous specialized stores.



Corner of Broad Street at Central Avenue in beautiful Downtown Middletown

Recreation

Three golf courses are located within or near the City of Middletown and include the Brown's Run Country Club, Wildwood Golf Club, and Forest Hills Country Clubs.

Skydiving lessons, tandem skydiving, and skydiving team training is available at the Middletown Regional Airport by Start Skydiving/Team Fastrax.

A river trail for the avid biker, runner, or skater begins just north of Middletown, at the south end of Franklin and runs fifty-seven miles north to Piqua, Ohio. Middletown's bike path is currently 8.9 miles and runs from Trenton (State Route 73) near the Great Miami River Bridge to almost the Franklin city limits. There is also a ten mile segment in nearby Hamilton, Ohio. There are plans to begin work to connect the Middletown segment with Franklin in 2020. The Great Miami Recreational River Trail stretches its way through Warren, Montgomery, Miami, and Butler Counties hugging the Great Miami River for nearly the entire trail. There are museums, picnic areas, historic downtowns, and plenty of beautiful parklike scenery to take in along the way.



MetroParks River Center - near the Great Miami River and the Great Miami Recreational River Trail

In August 2018, the City of Middletown, in conjunction with MetroParks of Butler County, used a \$1 million grant from the Ohio Department of Natural Resources to open the new \$1.4 million MetroParks River Center at Bicentennial Commons along the Great Miami River near downtown Middletown. The River Center provides drinking water, restrooms, and a meeting space that can be reserved. The Great Miami Recreational River Trail and River Center are both popular attractions for local residents and out-of-town visitors.



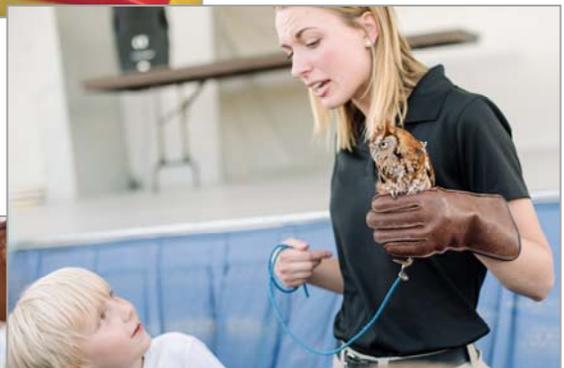
Balloon Glow at Smith Park during The Ohio Challenge Hot Air Balloon Festival in July, 2019

Twenty-nine parks throughout the City provide casual enjoyment, sports and recreation. Additionally, several state parks are within easy driving distance, including Hueston Woods, Caesar's Creek, and Germantown Dam.

Middletown's park system includes:

- Playground equipment at 22 developed parks
- 2 nature interpretive areas
- Picnic shelters
- 1 stocked fishing pond
- A community center
- 2 softball complexes
- 1 baseball field
- 2 soccer complexes
- 2 double sand volleyball courts
- Baker Bowl Skate Park
- 2 Splash Pads
- Pickle ball courts
- 22 basketball courts with lighting provided on 4 courts
- 8 tennis courts with lighting provided on 4 courts
- 3 bike/hiking trails
- Governors Square for downtown events such as concerts
- Port Middletown, a miniature working lock system
- A lock tender's museum

Summer Adventure Night was a community event, held at Smith Park on June 25, 2019. Family fun was the focus of this event that included mammals, reptiles, and birds from the Columbus Zoo, Trooper the Dog, inflatables, face painting and Kona Ice.



Summer Adventure Night – June 25, 2019

Education



Newly renovated Middletown High School

The Middletown City School District is well known for its strong, comprehensive educational programs. Curriculum improvement, instruction and support services are the focal point of the district. To maintain a contemporary educational program, the course of study for each subject area is reviewed by a committee comprising of teachers and administrators who recommend revisions to the curriculum and modernized instructional resource material.

The educational program includes a variety of teaching methods and instructional programs and extracurricular activities to meet students’ special needs and interests.

Individually, the staff and students consistently earn local and state recognition. Middletown High School graduates are accepted into the best colleges and post secondary institutions in the country.

In 2003, the Middletown community passed a \$75.8 million bond issue to replace or remodel all of Middletown’s elementary schools with state of the art school buildings. Again in 2014, voters went back to the polls approving a \$95 million bond issue to construct a new middle school on the current high school campus, as well as additions and renovations to the high school, including additional classroom space and a new competition gym. These accomplishments are the result of an ongoing team effort that involves the dedication and hard work of students, administrators, teachers, support staff, and community members.



Newly constructed Middletown Middle School adjacent to the renovated Middletown High School

Post-Secondary Education

Miami University Middletown is a regional campus of Miami University, a highly regarded state-assisted university with a national reputation and ranked in the top 100 colleges in the United States. A commuter campus, Miami Middletown offers certificate programs, associate degrees, bachelor's degrees, and beginning course work for most four-year degrees.



Johnston Hall at Miami University Middletown Campus

A variety of post-secondary vocational opportunities are also offered at Butler County Vocational. Core academics at Butler Tech have seen a corresponding advance in order to better prepare a growing number of high school students for entry into college.



Cincinnati State Middletown Campus

Cincinnati State Technical and Community College opened a branch campus in September 2012. The Cincinnati State Middletown Campus, located in downtown Middletown, offers residents of Butler, Warren, Preble, Montgomery, and Northern Hamilton counties a variety of associate's degree and certificate programs that can be completed entirely on the Middletown Campus, entirely online, or through a combination of both. Additionally, a number of programs can be started on the Middletown Campus and completed on the Clifton Campus. The Middletown Campus also offers short-term, customized training programs from Cincinnati State's Workforce Development Center.

Greentree Health Science Academy opened its doors in 2011 with a new facility that offers various education levels in health care. The Warren Career Center, Miami University, and Cincinnati State Technical and Community College offer classes from high school programs to industry credentials and from Associate Degrees to Bachelor's Degrees.

The Southwestern Ohio and Northern Kentucky region is home to more than ten other highly rated colleges and universities.



Atrium Medical Center on Premier Health Campus

Health Care

Premier Health Campus is Middletown's 260 acre site that offers an array of services and medical needs. A complete range of health services for adults and children. These services include advanced health care, family counseling, various services for the handicapped and developmentally disabled, a hospice, health career education, skilled nursing for seniors and more.

The premier health campus includes the following facilities:

- Atrium Medical Center, formerly Middletown Regional Hospital, with a 328-bed capacity is accredited at the highest possible level, and offers a full range of medical services including cardiology, surgery, comprehensive cancer care, sports medicine, pediatrics, mental health care, a family birth center, and an alcohol and drug treatment program.
- Behavior Health Pavilion offers expanded inpatient and outpatient programs.
- Bidwell Surgery Center is a stand-alone outpatient surgery facility with state-of-the-art operating rooms.
- The Cincinnati Eye Institute is a team of internationally recognized doctors who are leaders in vision research. They treat more complex and more routine conditions than any other facility or hospital all while investing heavily in the latest technology.
- The Compton Center is a cancer care center that has been awarded with the Outstanding Achievement Award twice by the American College of Surgeons' Commission on Cancer.
- Dayton Children's Specialty Care Center is an extended partnership with the Children's Medical Center of Dayton, welcoming a growing team of pediatric specialists.
- Greentree Health Science Academy is a unique collaborative effort of Miami University, Warren County Career Center, Cincinnati State and Atrium Medical Center, offering health care education at high school and college levels.
- Professional Building houses the Atrium Medical Center Pharmacy, several Heart Center services, physician offices and the Wilbur and Mary Jean Cohen Women's Center.
- Otterbein Senior Lifestyle Choices is an innovated skilled nursing care and rehabilitation facility.
- Atrium Great Miami Family YMCA includes a wellness center, child care center, along with the traditional YMCA health fitness management.

The Dayton VA Medical Center’s Middletown Community Based Outpatient Clinic opened in January 2011 near the Premier Health Campus, and serves over 2,500 area veterans. Among the services are primary care, optometry, podiatry, full-service laboratory, audiology, occupational and physical therapy, mental health services and pharmacy.



Kettering Health Network – Middletown



Kettering Health Network Reception Area– Middletown

In 2017, construction began on a new 65,000 square-foot, \$30 million Kettering Health Network Emergency Room/Outpatient facility. The completed fifteen acre campus now offers full-service emergency department, outpatient lab and imaging services and a medical building for physician practices. It has created one hundred twenty jobs, including registered nurses, respiratory therapists, imaging and lab technicians and support staff. A 2019 expansion has made room to accommodate growth and patient services such as the new Kettering Breast Evaluation Center.

Kettering Health Network Middletown is designed to serve the healthcare needs of the community. The center provides comprehensive care that is centered on the whole-patient-mind, body, and spirit.

Industry

AK Steel Research & Innovation Center

AK Steel, an important part of the Middletown community since 1899 when The American Rolling Mill Company first opened. Today, AK Steel employs 2,400 in Butler County including the Middletown Works, the Middletown Research and Innovation Center, and their headquarters located in West Chester Township.

The Research and Innovation Center, which opened in 2017, reflects a \$36 million investment in the area. The Research and Innovation Center further expands the company’s capabilities to bring new steel products to the marketplace.

In December, 2019 Cleveland-Cliffs announced the \$1.1 billion acquisition of AK Steel Corporation. The merger is expected to be complete in the first half of 2020. Cleveland-Cliffs, a Cleveland, Ohio based firm that specializes in the mining, beneficiation, and pelletizing of iron ore, plans to keep a strong presence at the AK Headquarters and plans to keep AK Steel Research & Innovation Center open.

NTE completed the Middletown Energy Center on Cincinnati Dayton Road in May, 2018. One of the cleanest, most efficient natural gas power plants in the nation. The 475-megawatt natural-gas-fired electric generating facility, created 300-400 construction jobs while being built and has created about thirty permanent jobs since the facility began operation. The \$500 million power plant provides clean, reliable power to 400,000 homes while serving as an economic development catalyst for the City and surrounding region.

Economic Outlook

The City has experienced over \$1 billion dollars of investment made by area businesses since 2007. These investments include a variety of businesses including industrial, commercial, educational, and medical facilities. It is estimated that over 1,700 jobs were created from 2009 to 2014. What was once primarily a “blue-collar” steel mill town has been diversified to include education and health care into the mix.



Classic cars and street rods at annual Thunderfest Cruise-In

New industries, new commercial businesses, three college campuses and healthcare industry growth are definitely some things we can boast about. In addition, the East End is growing and the downtown area is being redeveloped. These are all tangible signs of growth. We are experiencing momentum and interest in the City.

Retail and tourism continue to grow. The downtown area has experienced new shops and restaurants. Downtown events like the Broad Street Bash; a summer concert series, First Friday; a series of concerts and events that take place on the first Friday of each month, Middletown Arts Festival; a free arts festival which features local artists and musicians, and Thunderfest; a car show featuring Hot Rods, Street Rods, Rat Rods, classic cars and motorcycles, are breathing new life into downtown.

Historic buildings in the downtown area are showing signs of new life with renovations in process and new market rate housing is in the works. This will complement other downtown revitalization projects, including the River Center, new restaurants, and other service facilities.

Residential development is also moving forward. Construction of sixteen to seventeen new homes on twenty-five acres is underway in the Sawyers Mill neighborhood with an additional two hundred sixty new homes being proposed for construction in the next three years.

Market rate apartments have been constructed that offer the option of fine living with park like and clubhouse amenities and 24 hour maintenance for the resident.

The Historic Goetz Tower, located downtown at the intersection of Central Avenue and Main Street, has completed demolition and in 2020 the eighty-eight year old Art Deco building will be transformed with street level offices and retail space and sixteen luxury apartments on the upper floors. This project was delayed in 2018 and 2019, due to a busted pipe that caused substantial flooding.

In December 2017, the City established a PACE district. Property Assessed Clean Energy (PACE) laws allow property owners to borrow money through governmental loans or bonds to pay for energy improvements to their properties. The amount borrowed is typically repaid via a special assessment on the property tax bill over a period of up to thirty years.

Any business making energy efficiency improvements anywhere in Middletown that meets the program requirements can use the PACE financing option for items such as roofs/windows/HVAC/insulation/lighting upgrades, etc.

Construction on a 612,730 square-foot warehouse building along the Interstate-75 corridor began in May, 2018 and was completed in late summer, 2019. The OPUS project is a speculative industrial development in Middletown, just a forty-five minute drive from either the Cincinnati International Airport or the Dayton International Airport, with direct access off Route 63, at the corner of Todhunter and Salzman Roads. This region is a growing hub for e-commerce warehouses and delivery expansion. This building has been granted a fifteen year, one hundred percent real property tax abatement.



The OPUS Project – A speculative industrial development in Middletown, Ohio

To attract new businesses and create new jobs the City must be ready, from roadwork to water, sewer, utilities and telecommunications-related upgrades such as fiber-optics. Collaboration and partnership with Butler and Warren County agencies, surrounding communities and various funding sources to execute this work is key to ongoing economic development success.

Middletown is a great community to live and grow. While we embrace our unique history, we also look to the future as our City undergoes dynamic change and growth!

Gateway Enhancement Project

The City of Middletown, in cooperation with the Ohio Department of Transportation or ODOT, has invested \$150 million to dramatically improve the state Route 122 / I-75 interchange. Investment in infrastructure and transportation has been a catalyst for more development.

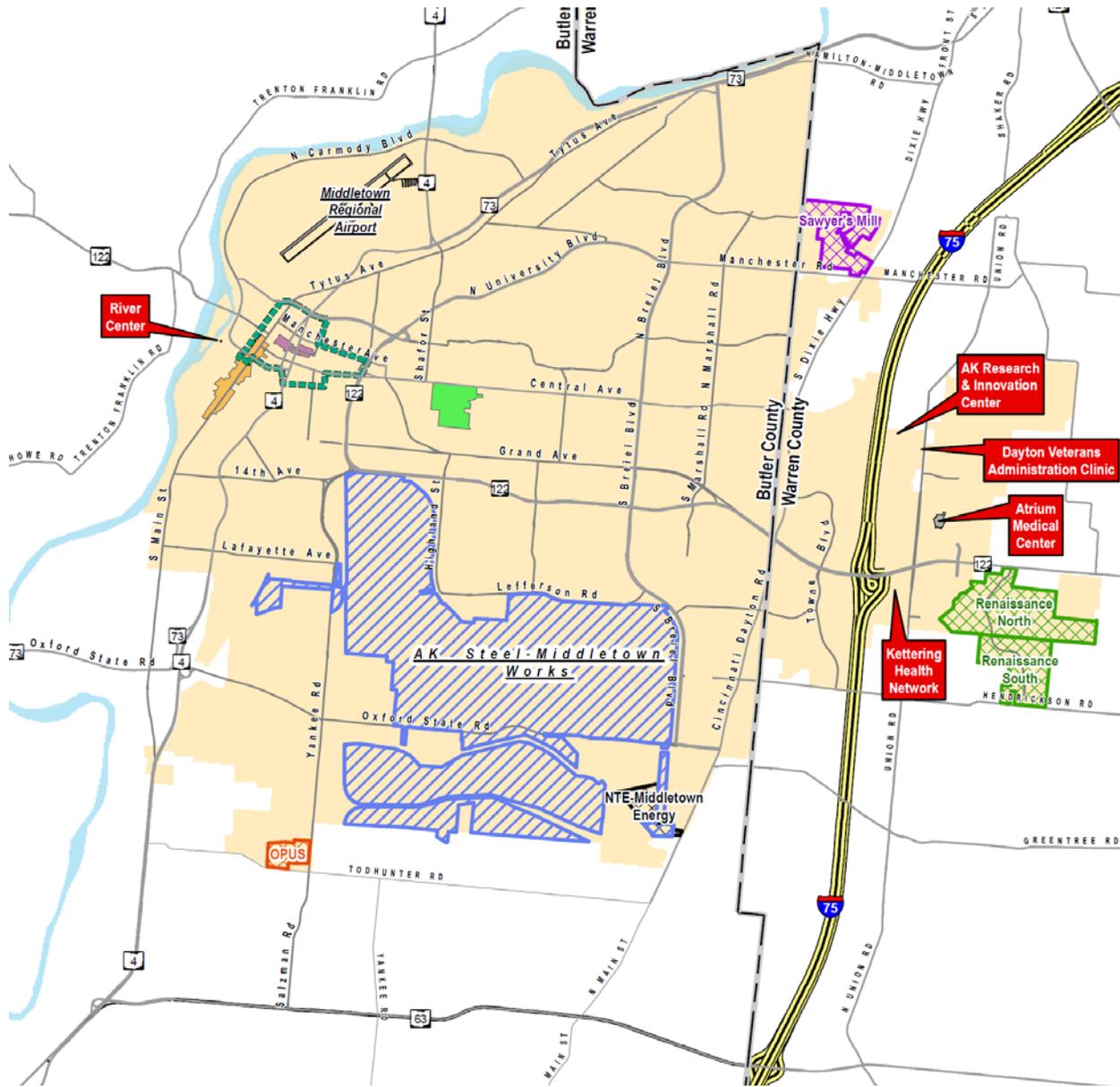
The interchange improvements increased the performance and aesthetics of Middletown's interstate exchange and provided a positive "front door" image for the City. Gateway beautification is vital to create an attractive regional image for new businesses and maintaining existing business.

Since the 2007 completion of the Atrium Medical Center on the Premier Health Campus, the area east of the interchange near Union Road has flourished with many new additions including the Atrium Great Miami Family YMCA, the Dayton VA Medical Center's Middletown Community Based Outpatient Clinic, the AK Steel Research and Innovation Center, and the newly constructed, Kettering Health Network.



Interstate 75 – Middletown exit at State Route 122 facing west

Aesthetic enhancements that have been installed in the area of the interchange include decorative signage, electronic message boards, decorative lighting, and a tasteful amount of hardscape and softscape elements. Upgrades and beautification will continue on the medians near the interchange and throughout the City in future years.



Map of Middletown



1 in = 1 miles



Legend	
	OPUS
	Sawyer's Mill
	Renaissance Area
	AK Steel-Middletown Works
	NTE-Middletown Energy
	Landmarks
	Downtown
	Great Miami River
	Middletown Corp Limits
	County Line
Historical District Name	
	Central Ave Historic Dist
	Highlands Historic Dist
	S Main Historic Dist

Capital Improvement/Infrastructure

A two-mile portion of Oxford State Road from Spurlino Way to Yankee Road has been reconstructed and widened to three lanes with water main replacement, and storm and sewer improvements. The \$6.6 million improvement project was completed in November 2017 and will now open up hundreds of acres to commercial and industrial development.

The Salzman Road extension project was completed in 2017. Salzman Road, a former dead-end road that served an industrial park in Monroe is now a major through route for heavy truck traffic to Middletown's MADE Industrial Park located near Todhunter Road on Yankee Road. Motorists now have a straight route into the south end of Middletown from State Route 63 in Monroe.

Work on Yankee Road, between Oxford State Road and Lafayette began in 2017 and was completed in spring of 2018. The \$5.97 million project consisted of a total reconstruction of the roadway, including widening, realignment, water main replacement, storm sewer improvements, and traffic signal replacement. The roadway pavement will be able to accommodate heavy truck traffic. This project will complement the two-mile widening and reconstruction of Oxford State Road from Yankee Road to Spurlino Way.

The Central Avenue project replaced 10,000 feet of waterline, and connected all residents to the new water source. This project also improved storm sewers, replaced some concrete curbs, gutters, sidewalks and drive aprons. Central Avenue was then paved between University Boulevard and Breiel Boulevard. Work continued into 2018 with the relining of sewer manholes to prevent infiltration into the new pavement.

Work on the City of Middletown's first Environmental Protection Agency mandated Long Term Control Project took place in 2019. The \$2.7 million Bulls Run to Sunset Park Project will correct thousands of gallons of rainwater overflow into the City's sewer system by redirecting it into a one acre green infrastructure basin located at Sunset Park.

Work on the second Long Term Control Plan project will begin in mid-2020. The \$10 million Lakeside Redirect Project will re-route storm water from the Lakeside area to the hydraulic canal near Smith Park on the City's North West end.

Water upgrades in 2020 will total \$2.6 million. Drilling began on a new drinking water well in late 2019 and after the design of the pumping system is complete the goal is to start using the well in the summer of 2020. The Water Treatment Plant will also see the completion of or beginning of the following capital projects:

- SCADA (Supervisory Control and Data Acquisition, an industrial computer system that monitors and controls a process) upgrade in Water Treatment Plant control room – Computer software and licensing must be updated and two computers (primary and backup) must be replaced with new.

- Lime lagoon sludge removal and land application – Removal of approximately fifteen thousand dry tons of sludge from west side of lagoon for land application
- Generator to run Water Treatment Plant during power outage – Design of generator system began in 2019. Project currently in design phase.
- Pump 6 Motor Installation – Design began in 2019. Reviewing design recommendations.
- Replacement of wellfield raw water line – Design to begin in 2020.
- Partial abandonment of lime lagoon – Design began in 2019. Design of alternative sludge disposal systems process and investigation of lagoon sludge capacity ongoing in 2020.
- Former Aeronca property remediation – A portion of this property still needs to be remediated. Design options were completed in 2019. Selection of remediation option in 2020.

The water treatment division operates and maintains: 1 reservoir, 2 pumping stations, 4 elevated water storage tanks, and the City’ 20 MGD treatment plant. The treatment process, which includes lime softening, dual media filtering, and chlorination and fluoridation, supplies a high quality, finished water that is unsurpassed in the region. The division provides an average of 8.3 million gallons of safe drinking water to its residents each day.

Sewer upgrades to the wastewater treatment plant, replacement/upgrade and other sewer improvements required by the Long Term Control Plan will take place in 2020 totaling \$13.6 million.

The wastewater treatment plant protects the health of the community and environment by reclaiming an average of 14.5 million gallons of wastewater each day from all residential, commercial, and industrial sources. From this process, two recycled products are provided- clean water discharged into the Great Miami River and approximately 15,000 dry tons/year of processed bio solids, which are applied to farm land for its nutrient and soil conditioning value.



Folks enjoyed vintage airplanes and craft beer at the 2nd annual Hops in the Hangar event at the Middletown Regional Airport

Middletown Regional Airport, which opened as an airport in 1946, and today is owned by the City of Middletown, received and utilized a \$1.1 million grant to repave all taxiways, ramps, and aprons in 2017. An antiquated weather system was replaced and airport lighting and other repairs were the focus for 2018. In 2019, pavement markings were upgraded with the assistance of an ODOT Grant for \$78,000. Future plans include an education hangar to be constructed at the airport that will house an avionics technician-training program and drone technology program and the utilization of another ODOT Grant in 2020 for \$595,000 to construct a pond safety area.

Other repairs/updates that have been made are adding more sewer and water lines to accommodate storm water runoff over the taxiways and runways; paving; fencing; additional aircraft hangars; taxiways and runways to improve maneuverability; expanded ramp areas; and electronic landing systems. The City is continuing to invest in the facility's infrastructure to handle the growing number of tenants and traffic. On January 1, 2020, the City of Middletown became the fixed base operator of the Middletown Regional Airport. [Middletown Regional Airport - Click here to view](#)

The local street paving program for 2020 will pave the following streets:

- Bonita Dr. between Roosevelt and Breiel
- Burton Rd. between Central and Grand
- Calumet Ave. between Yankee and Garfield
- Casper Ave. between Iglehart and Charles
- Central Ave. between Carmody and Main
- Dorset Dr. between McGee and Grand
- 11th Ave. between Main and Lincoln
- Elsmere St. between Van and Crescent
- Gladys Dr. between Sherman and Grand
- McGee Ave. between McKnight and Dorset
- 16th Ave. between Main and Ohio
- Vermont St. between 17th and dead-end

City crews will pave the following streets in 2020:

- Antrim Ct.
- Court Donegal
- Galway Cir.
- Helton Dr. between Bonita and East

Other 2020 capital improvement projects include the South University Boulevard Bridge rehab/repaving and the City Building South Promenade. These are both large projects that will begin in 2020.

The South University Boulevard Bridge rehab design in 2019 was the beginning design phase for the replacement of the bridge deck, (including railings, sidewalks, and median). The bridge, built in 1968, is a four-span steel rolled beam bridge that currently carries six lanes of University Boulevard traffic over a Conrail Railroad.

The City Building South Promenade is the second phase of a large project that will carry over into the next several years. The first phase of the City Building North Promenade project was set to begin construction in 2019, but was delayed due to further structural inspections needed.

Replacing the pavers and closing the drive at the north side of the City building will not only address safety issues but will also give a much needed facelift to the entrances and plaza surrounding the City building. The deteriorating walkway pavers that were installed in 1976 during City building construction, are in danger of becoming trip hazards and cause leakage to the City jail and police administrative offices that are built below the existing drive/proposed walkway and the City's parking lot. The existing drive will be replaced with a colored concrete walkway surrounded by a diverse variety of plantings, custom planters and custom railings with the Middletown logo. Vehicle access will be permanently prohibited in front of the building improving security where city offices, school district offices, police headquarters and jail, and the municipal court are located.

Community



City of Middletown, Department of Public Works employees who assisted in Beaver creek, Ohio tornado clean-up

On Memorial Day evening, May 27, 2019, a record setting outbreak of tornados touched down in the Dayton, Ohio area. Beaver creek, Ohio was left with a path of massive destruction and loss. The City of Middletown Public Works Department loaded up their trucks and headed north to assist neighbors in need, providing staff and equipment to help the Beaver creek residents begin to recover from the devastation left by the tornado. A Proclamation from the City of Beaver creek, signed by Mayor Bob Stone on November 25, 2019, was presented to the City of Middletown stating that Middletown came to their aid, giving tirelessly of time, energy and effort to assist with the damage recovery.



Middletown crews headed to assist Beavercreek, Ohio public works employees and residents in post tornado clean-up



Several of Middletown’s Public Works employees were presented a challenge coin and a framed photo of a street in Beavercreek with Middletown’s logo superimposed along with signatures of Beavercreek public works employees. The photo was of a street that Middletown employees helped clear debris from during the clean-up.



Left:
Evidence Technician, (E-Tech) Patrol Officer, Jason Wargo with the Middletown Division of Police shows an enthusiastic Boy Scout troop how to lift fingerprints from an item.

Right:
Children enjoy “touch a cruiser” at National Night Out, a community-police awareness-raising event held the first Tuesday of August each year. Patrol Officer Holly Owens-Jordan drives the cruiser for a few days following the event and children really enjoy seeing their handprints on it!





Middletown Division of Fire pictured with Howie Prince, consulate general of St. Vincent and the Grenadines

A formal ceremony took place in August, 2019 to transfer ownership of a retired 1997 Luverne fire engine donated from the City of Middletown to St. Vincent and the Grenadines, a southern Caribbean nation comprising of a main island, St. Vincent, and a chain of smaller islands. Howie Prince, consulate general of St. Vincent of the Grenadines, who was in Middletown for the transfer ceremony, remarked, “there is no telling how many lives it would have saved and one life that is saved is enough for it to be in existence.” The fire engine which has a 1,000-gallon water tank will be used for another five years in rural areas to replace current firefighting equipment that may consist of a water tank with a hose in a pickup truck bed. Middletown’s Division of Fire also donated old hand tools and self-contained breathing apparatus that were out of date for use in the United States.

The fire engine, originally housed at the Dixie Highway fire station, was placed on reserve status in 2009, and retired in July, 2019. The engine was placed on a truck to New Jersey and was then shipped to St. Vincent and the Grenadines, arriving in Kingstown, the nation’s capital, on October 17, 2019.

HISTORY TIME LINE

<u>Year</u>	<u>Event</u>
1791	Daniel Doty built the first log cabin in what was to become Middletown.
1802	Steven Vail laid out plots for Middletown
1805	First tuition school opened
1807	First local post office established in a log cabin, the office of attorney Ezekiel Ball
1820	Population of 314
1825	Construction began for the Miami Erie Canal
1827	Middletown Cemetery established on First Ave. This is the final resting place of Daniel Doty, who died in 1848.
1837	Middletown's first jail; First public school opened in Middletown at Main and Manchester; Middletown's first government organized.
1839	"Middletown Mail," Middletown's first newspaper published
1840	Population of 1,066; Middletown's William Webster invented a machine to make paper bags
1848	Volunteer fire department
1850	Population of 1,087; Oglesby Barnitz bank formed
1852	Erwin Paper, later Sorg Paper Co., became the first of numerous paper and allied product companies.
1860	Population of 3,070
1866	Sebald Brewery was opened.
1869	Paul J. Sorg and John Auer moved their tobacco plant to Middletown.
1870	Population of 3,046
1873	Middletown Gas & Light & Coke Company formed
1875	Middletown Water Works began
1879	Middletown & Madison Railroad organized – used horsepower to travel Central Ave.
1880	Population of 4,538
1880	Attorney Charles Bundy organized first phone company, Buckeye Telephone Co.; First City Building built
1881	Electricity comes to the City
1882	the Middletown Division of Fire was created
1886	Middletown becomes a City
1887	The Sorg Mansion was constructed by Paul J. Sorg, Middletown's first millionaire
1889	Middletown Attorney, James Campbell, elected governor of Ohio
1890	Population of 7,681
1891	Sorg Opera House erected by Paul J. Sorg, Middletown's first fine house of entertainment
1892	Paul J. Sorg elected to Congress
1899	George M. Verity entered into agreement with the Industrial Commission of Middletown to locate his steel plant along the Miami Erie Canal. George M. Verity is the founder of the American Rolling Mill Company (known as Armco)
1900	Population of 9,215
1900	Cornerstone of American Rolling Mill Co. (ARMCO) was laid July 12, 1900
1909	Middletown train depot was built on Charles Street near Central Ave.
1910	Population of 13,152

<u>Year</u>	<u>Event</u>
1913	Great Flood
1914	Harrison L. Dell, First Middletown Judge
1917	Middletown Hospital opened
1922	Manchester Hotel opened.
1923	John B. Tytus built the first continuous sheet mill in the world.
1925	Middletown's first traffic light installed at Central and Broad
1929	Miami-Erie Canal officially closed
1930	Population of 29,932
1932	The Jug, first drive-in diner in Miami Valley opened
1940	Population of 31,220
1940	The first Aeronca plane was completed in Middletown on June 5, 1940
1949	Voters approved change in Charter establishing manager – commission type government
1958	Middletown named All American City for 1957; First shopping center built Construction for I-75 began
1960	Population of 42,115
1960	Jerry Lucas wins Olympic gold medal for basketball in Rome
1966	Middletown Campus of Miami University opens
1970	Population of 48,767
1975	New Arts in Middletown Building
1976	New City Building dedicated
1977	Middletown Senior Citizens Center opened
1980	Population of 43,719
1983	New Middletown Public Library dedicated
1984	Armco moves General Office to New Jersey
1987	William Verity named U.S. Secretary of Commerce
1988	Armco-Kawasaki joint venture formed (formerly ARMCO)
1990	Population of 45,058
1992	William "Sonny" Hill became the first African American City Commissioner
2000	Population of 51,605
2007	Grand opening of new Atrium Medical Center (formerly Middletown Regional Hospital) AK Steel moves corporate headquarters to West Chester, Ohio (300 corporate office positions)
2008	Larry Mulligan, Jr. became Middletown's first directly elected Mayor
2008	Judith Gilleland became the first female City Manager
2010	Population of 48,694
2011	Historic Manchester Hotel announces closure after 89 years in business
2012	Cincinnati State Technical Community College opens campus in downtown area
2016	Population of 48,813
2017	AK Steel opens new world-class Research and Innovation Center in Middletown, Ohio

<u>Year</u>	<u>Event</u>
2018	Population of 48,823
2018	Grand opening of new Kettering Health Network
2018	Middletown Energy Center is completed and begins producing energy
2019	Population of 48,861
2019	Nicole Condrey elected as Middletown's first female Mayor
2019	Cleveland-Cliffs announces the \$1.1 billion acquisition of AK Steel Corporation



Donham Plaza and historic Manchester Hotel facing south from City building



Central Avenue facing west near Broad Street in the 1950's

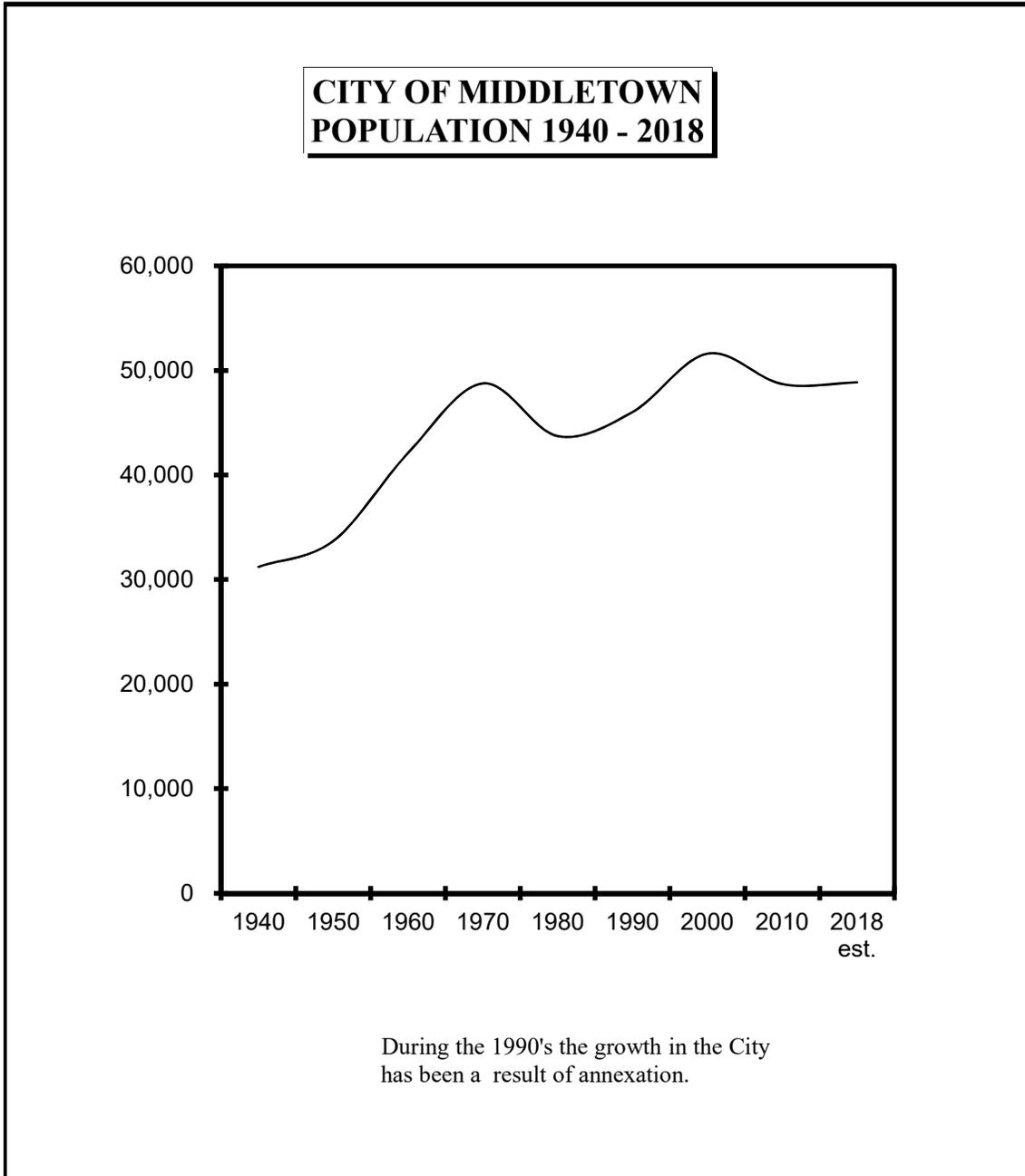


Figure 12.1 Population of the City of Middletown from 1940 through 2018 (data from U.S. Census Bureau)

**CITY OF MIDDLETOWN, OHIO
MISCELLANEOUS STATISTICS
December 31, 2019**

Date of incorporation	1833
Form of government	Council - Manager
Area	26.19 square miles
Miles of streets	220
Fire protection:	
Number of stations	4
Number of sworn firefighters	79
Police protection:	
Number of stations	1
Number of sworn police officers	69
Municipal water department:	
Number of water customers	19,646
Miles of water mains	274
Sewers:	
Miles of sanitary and storm sewer	388
Recreation:	
Number of parks	29
Number of golf courses	3
Transportation	
Air:	
Number of airports	1
Corporate Hangars	2
General Aviation Hangars	12
Land:	
Local bus lines	1
Rail:	
Number of railroad systems	2
Education:	
Miami University - Middletown Campus Branch Students	1,842
Warren County Career Center- Greentree Health Science Academy Students	150

Source: City of Middletown Finance & Engineering Departments

**CITY, COUNTY, AND STATE
DEMOGRAPHIC STATISTICS
12/31/2018**

Population

Year	City of Middletown	Butler County	State of Ohio
1940	31,220	120,249	6,907,612
1950	33,695	147,203	7,946,627
1960	42,115	199,076	9,706,397
1970	48,767	226,207	10,652,017
1980	43,719	258,787	10,797,630
1990	46,022	291,479	10,847,115
2000	51,605	332,807	11,353,140
2010	48,694	368,130	11,536,504
2018 est.	48,861	382,378	11,689,442

Housing ,Income, and Education Statistics

	City of Middletown	Butler County	State of Ohio
Total housing units	*22,751	152,718	5,217,423
Homeownership rate	51.2%	68.3%	66.0%
Median value/owner occupied homes	\$97,000	\$165,900	\$140,000
Median family income	\$39,520	\$63,358	\$54,533
Per capita income	\$22,090	\$30,777	\$30,304
Persons below poverty level	25.4%	12.4%	13.9%
High school graduates	83.9%	90.3%	90.1%
Bachelor's degree or higher	16.4%	29.8%	27.8%

Source: U.S. Census Quick Facts
*2017 Estimate, 2018 unavailable

CITY OF MIDDLETOWN, OHIO & NEARBY CITIES
DEMOGRAPHIC STATISTICS
December 31, 2018

	<u>Middletown</u>	<u>Kettering</u>	<u>Hamilton</u>	<u>Fairfield</u>
Population:				
Population - year 2000	51,605	57,502	60,690	42,097
Population - year 2018	48,861	55,103	62,174	42,613
Households:				
	19,776	25,042	24,817	16,789
Age:				
under 5 years	6.3%	5.9%	6.9%	6.5%
5 years to 18 years	17.3%	15.2%	17.1%	15.7%
65 years and over	15.2%	18.5%	16.3%	15.0%
Education:				
High school graduate	83.9%	94.9%	85.9%	90.6%
Bachelors's degree or higher	16.4%	35.7%	15.9%	27.1%
Unemployment:				
Unemployment Rate - year 2000	4.8%	2.3%	3.0%	2.9%
Unemployment Rate - October, 2019	*3.6	*4.2	*3.6	*3.6
Income:				
Median household income	\$ 39,520	\$ 56,893	\$ 43,280	\$ 61,042
Poverty level	25.4%	11.3%	19.4%	7.4%
Per capita personal	\$ 22,090	\$ 34,030	\$ 23,611	\$ 30,460
Housing:				
Housing units* 2017 estimate	22,751	27,006	28,405	18,404
Homeownership Rate	51.2%	63.2%	55.3%	63.1%
Median value of owner-occupied units	\$ 97,000	\$ 129,700	\$ 102,900	\$ 150,900
Business:				
Total number of firms (2012)	3,540	4,613	3,809	3,595
Retail sales per capita (2012)	\$ 30,004	\$ 14,355	\$ 11,775	\$ 31,785
Geography:				
Land area in square miles (2010)	26.19	18.68	21.60	20.94

Note: * Unemployment rate based on Cincinnati for Middletown, Hamilton, and Fairfield; and Dayton for Kettering
Source: U.S. Census, QuickFacts and Community Survey, U.S. Bureau of Labor Statistics

**CITY OF MIDDLETOWN, OHIO & NEARBY CITIES
DEMOGRAPHIC STATISTICS
December 31, 2018**

	<u>Middletown</u>	<u>Kettering</u>	<u>Hamilton</u>	<u>Fairfield</u>
Employment Status:				
Population 16 years and over	37,611	45,092	48,782	34,306
In labor force	60.8%	65.7%	59.9%	69.2%
Civilian labor force	60.8%	65.5%	59.9%	69.1%
Employed	54.2%	62.6%	55.1%	66.3%
Unemployed	6.6%	2.9%	4.8%	2.8%
Armed Forces	0.0%	0.3%	0.0%	0.1%
Not in labor force	39.2%	34.3%	40.1%	30.8%
Industry:				
Educational, health care, social assistance	19.1%	28.3%	22.3%	21.9%
Manufacturing	17.9%	11.4%	14.0%	15.0%
Retail trade	16.5%	12.1%	12.9%	14.9%
Arts, entertainment, recreation, food services	14.1%	9.5%	12.5%	9.4%
Profession scientific, management & administrative	9.1%	11.9%	7.5%	11.2%
Finance, real estate, insurance	4.8%	6.2%	6.5%	6.4%
Construction	4.4%	4.3%	6.8%	5.1%
Transportation, warehousing, utilities	4.4%	2.4%	5.6%	5.1%
Other services	3.8%	4.7%	4.8%	3.2%
Wholesale trade	2.8%	2.2%	3.0%	3.5%
Public administration	1.8%	4.4%	2.8%	2.5%
Information	1.1%	2.4%	1.0%	1.7%
Class of Worker:				
Private wage & salary	89.6%	82.6%	87.0%	87.4%
Government	7.0%	12.8%	9.3%	8.6%
Self-employed	3.2%	4.4%	3.7%	3.5%
Unpaid family workers	0.2%	0.2%	0.0%	0.5%
Occupation:				
Management, business, science, and arts	26.0%	43.6%	29.0%	33.7%
Service occupations	21.0%	15.3%	19.6%	16.7%
Sales and office	25.5%	24.0%	24.0%	25.0%
Natural resources, construction, and maintenance	7.8%	6.0%	8.9%	7.3%
Production, transportation, and material moving	19.7%	11.0%	18.6%	17.3%

Source: U.S. Census, 2018 American Community Survey 5-year estimates data profiles

TOP EMPLOYERS AND PROPERTY TAX PAYERS
Top Ten Employers

Employer	YEAR 2018			YEAR 2009	
	Employees	Rank	Percentage of Total City Employment	Employees	Rank
AK Steel	2,631	1	13.2%	2,354	1
Atrium Medical Center	1,729	2	8.6%	2,225	2
Middletown City School District	807	3	4.0%	1,309	3
Kroger Limited Partnership	642	4	3.2%	850	4
Miami University	583	5	2.9%	615	6
PAC Worldwide Corp	573	6	2.9%	1,309	
McDonalds	491	7	2.5%	548	7
Walmart	460	8	2.3%	424	10
City of Middletown	377	9	1.9%	485	9
Meijer	361	10	1.8%	663	5
Garden Manor/Boymel Family LLC				532	8
Total Estimated City Employment	20,000				

Top Ten Tax Payers (Real Property)

Taxpayer	Nature of business	2018	2009
		Rank	
Duke Energy	public utility	1	
Cincinnati Gas & Electric	public utility		1
AK Steel	steel manufacturing	2	2
AJB Realty LLC	rehabilitation facility	4	
Rockies Express Pipeline LLC	gas pipeline	3	
Garden Manor/Boymel Family LLC	retirement facility	5	5
Southwestern Ohio Steel	steel processing		4
Middletown Coke	metallurgical coke	7	
Texas Eastern Transmission	gas pipeline	6	9
Dynegy- Dicks Creek LLC	public utility	10	
CTR Partnership LP/Premier Estates	retirement facility	8	7
Precision Strip	steel processing	9	3
Bavarian Woods	apartment complex		6
Chaka-Chak LLC	apartment complex		8
Bay West Paper Corporation (Wausau)(Essity)	paper and packaging		10

SECTION 13
GLOSSARY

GLOSSARY

ADA	American with Disabilities Act
AFG	Assistance to Firefighter Grant
AFIS	Automated Fingerprint Identification System
ARRA	American Recovery and Reinvestment Act
Accounts Payable	A liability account reflecting amounts owing to persons/organizations for goods and services received.
Accounts Receivable	An asset account reflecting amounts owing from persons/organizations for goods and services provided.
Accrual Basis	A method of accounting that recognizes the financial effect of transactions when they occur as opposed to when cash is actually received or spent.
Adopted Budget	A budget that has been prepared and reviewed in accordance with State law and has been duly adopted by City Council.
Allocate	To set aside portions of budgeted expenditures that are specifically designated for a certain purpose.
Annual Budget	A budget covering a single fiscal year (January 1 to December 31)
Appropriation	A legal authorization by the City Council to make expenditures and incur obligations for a specific purpose.
Assess	To establish an official property value for taxation.
Assessed Valuation	A value that is established for real or personal property for taxation purposes.
Assets	Property owned by the City which has monetary value.
Attrition	A method of achieving a reduction in personnel by not refilling the position vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.
Authorized Positions	Employee positions that are authorized in the adopted budget for the fiscal year.
Balanced Budget	A budget with beginning cash balances and revenues exceeding or meeting the total amount of expenditures.
Base Rate	A fixed monthly utility charge that includes customer charges and usage charges that independent of other charges and/ or adjustments
Basis of Accounting	A term used to refer when revenues, expenditures, expenses and transfers are recognized in the accounts and reported on the financial statements, specifically relating to the timing of measurements.

GLOSSARY

Bond	A written promise to pay a specified sum of money (called the face value or principal amount) at a specified date or dates in the future called the maturity date(s), together with periodic interest at a specified rate.
Bond Rating	A rating (made by an established bond rating company) from a schedule of grades, indicating the probability of timely repayment of principal and interest on bonds issued.
Bond Refinancing (Refunding)	The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions
Budget	A plan of financial operation comprised of an estimate of proposed expenditures for a given period and the proposed means of financing them. Each City of Middletown budget is an annual budget. The expenditures in the budget agree with the appropriations approved by the City Council.
Budget Calendar	The schedule of key dates, which the City follows in preparation and adoption of its budget.
Budget Message	The opening section of the budget, which provides the City Council and the public with a general summary of the most important aspects of the budgets, major changes, and the views and recommendations of the City Manager.
CAFR	See Comprehensive Annual Financial Report
CALEA	Communications Assistance for the Law Enforcement Act is a voluntary accreditation for law enforcement agencies based on a body of standards internationally accepted by the law enforcement community
CD	Community Development
CDBG	Community Development Block Grant, a federal entitlement program designed to benefit low and moderate income persons, specifically in the areas of housing and community development.
CIP	Capital Improvement Plan
COM	City of Middletown
CVB	Convention and Visitors Bureau
Capital Improvements	Additions and/or replacements to the City's buildings, and infrastructure assets (e.g., highways, sewer and water lines, pumping stations, etc.)
Capital Outlay	Represents an expenditure designated for the purchase of fixed assets such as depreciation, machinery, equipment, or vehicles.
Capital Project Fund	A fund created to account for financial resources to be used for acquisition or construction of major capital facilities.

GLOSSARY

Carryover Balance	An amount of cash remaining at the end of a fiscal year after all of the year’s financial obligations has been satisfied. The cash balance is “carried over” as the beginning cash balance of the next year.
Cash Basis	A basis of accounting under which transactions are recognized only when cash is received or disbursed.
Charges for Services	A charge or fixed rate for the purchase of an article or service including a variety of fees and charges. Examples include purchase of birth certificates, planning review fees, utility bills, emergency medical service, etc.
Chart of Accounts	The classification system used by a city to organize the accounting for various funds.
City Council	The governing body of the City of Middletown. There are currently five City Council members including one Mayor.
City Manager	The chief executive officer of the City of Middletown appointed by City Council
Commodities	An expenditure category that includes supplies and materials that are consumed as they are used. Some examples of commodities are chemicals, office supplies, cleaning supplies, and supplies to maintain equipment.
Comprehensive Annual Financial Report	The official annual report of the City of Middletown. The Comprehensive Annual Financial Report (CAFR) is prepared in conformity with generally accepted accounting principles by the City and includes an accounting opinion issued by an outside auditor.
Contractual Services	An expenditure category that includes all services provided by outside and internal consultants and vendors. Some examples of contractual services are municipal garage charges, computer maintenance contracts, legal services, seminar fees including travel, memberships in professional organizations, and telephone bills.
DMI	Downtown Middletown Inc.
DORA	Designated Outdoor Refreshment Area
Debt Service	Debt service expenditures which include principal, interest, and collection fees.
Debt Service Fund	A fund created to account for financial resources to be used for the payment of debt obligations of the City. Payments made by a Debt Service Fund include principal, interest, and trustee fees (if applicable) on City bonds.
Deficit	A term meaning there are insufficient funds to cover expenses.
Department	A major unit of organization in the City comprised of subunits called divisions. City Departments include: City Council, City Manager’s Office, Economic Development and Planning, Law, Public Works & Utilities, Finance, Health, Community Revitalization, Municipal Court, and Public Safety

GLOSSARY

Depreciation	Depreciation is determined by allocating the cost of capital assets over the estimated useful lives of the assets on a straight-line basis
Disbursement	Payment for goods and/or services in cash.
Distinguished Budget Presentation Awards Program	A voluntary program administered by Government Finance Officers Association to encourage governments to prepare effective budget documents. This award is the highest form of recognition in governmental budgeting and represents a significant achievement.
EMS	Emergency Medical Services
EPA	Environmental Protection Agency
Encumbrances	Commitments related to unperformed contracts for goods or services.
Enterprise Fund	A fund created to account for operations financed and operated in a manner similar to private business enterprises (e.g., water, sewer, golf course, solid waste disposal). The expenses of an Enterprise Fund are usually financed or recovered through user charges (e.g., golf fees).
Estimated Revenue	Amount of projected revenue to be collected during the fiscal year
Expenditures	Cash payments for goods received, services rendered, or debt obligations.
FAA	Federal Aviation Administration, the federal agency that governs the operations of the nation's airports.
FBO	Fixed Base Operator, operates an airport and provides aviation services such as fuel, parking and hangar space to the aviation community.
FTA	Federal Transit Authority
FTE	Full time equivalent, most commonly used when referring to part time employees. A total of 2,080 hours represent one full time employee.
Federal Grant Fund	A fund created to account for financial resources provided by the Federal Government to be used for specific expenditures authorized by the specific federal grant awarded to the City.
Final Budget	Term used to describe revenues and expenditures for the year beginning January 1 and ending December 31 adopted by Council.
Financial Plan	A multi-year financial forecast of all revenues and expenditures of the City for all major funds. This forecast is the basis of the City's annual budget.
Fiscal Year	A twelve month period used for accounting purposes. Used to differential a budget or financial year from the calendar year.
Forecasting	A process of analyzing data to determine future trends.

GLOSSARY

Full time equivalent	Ratio of total number of paid hours (part time or grant employees) by the number of working hours (2,080 hours for a full time employee) per year
Function	Related activities intended for the same purpose. Example: Police and fire perform the function of public safety.
Fund	A fiscal and accounting entity with a self-balancing set of accounts that records all financial transactions for specific activities. The fund types in the budget are: Capital Projects, Debt Service, Enterprise, Federal Grants, General, Internal Service, Special Assessments, Special Revenue, and Trust.
Fund Balance	The difference between assets and liabilities reported in a fund.
GAAP	Generally Accepted Accounting Principles, rules and procedures that serve as the norm for the fair presentation of financial statements.
GASB	The Governmental Accounting Standards Board (GASB) is an independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments.
GIS	Geographic Information System – computer system that illustrates geographic details of land and/or property
General Fund	The General Fund is used to account for all financial resources except those required to be accounted for in another fund. The General Fund balance is available to the City for any purpose provided it is expended or transferred according to the general laws of Ohio and the Charter of the City.
GFOA	Government Finance Officers Association is an organization who supports the advancement of governmental accounting, auditing, and financial reporting.
Goal	A statement of broad direction, purpose or intent based on the needs of the community.
Governmental Fund	Fund generally used to account for tax-supported activities.
Grants	A contribution or gift in cash or other assets from other sources.
HUD	United States Department of Housing and Urban Development
IDIAM Fund	Indigent Driver Interlock and Alcohol Monitoring Fund is used to purchase immobilizing or disabling devices for operation of a vehicle for indigent offenders.

GLOSSARY

Impervious surface of property	A surface which slows or prevents water from infiltrating the soil or a surface that water cannot penetrate, such as roof, road, sidewalk, or paved parking lot causing water to run off the surface more rapidly or in greater quantities than under natural conditions. The amount of impervious surface increases with development and results in the need for drainage facilities to carry the increased runoff.
Independent Auditor's Report	The official written communication of the results of an audit. In a financial audit, the independent auditor's report typically will offer an opinion on whether a set of financial statements is fairly presented in conformity with GAAP.
Infrastructure	An asset such as streets, water and sewer lines, treatment facilities, traffic signals, etc.
Interfund transfer	Flow of cash between funds. The City of Middletown distributes income tax revenue to various funds such as Transit, General Obligation Debt Service, and Health.
Intergovernmental Revenue	Revenue received from other governmental entities such as the county, state or federal government, most generally in the form of grants, taxes, or subsidies.
Internal Service Fund	A fund created to account for the financing of goods or services provided by one department to other departments of the City. The City's Internal Service Funds are the Municipal Garage Fund which purchases and maintains the City's vehicle fleet, and the Employee Benefits Fund which pays the City's health benefits plan.
JEDD	Joint Economic Development District
LED	Light emitting diodes – new technology used in traffic lights causing a brighter, more energy efficient, and a longer lasting display.
Levy	Taxes imposed for the support of governmental activities.
Long Term Debt	Debt with maturity of more than one year.
MDT	Mobile data terminal otherwise known as mobile computer.
Major Fund	Funds whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the City's revenues or expenditures of the anticipated budget.
Maturities	The dates on which the principal or stated values of investments or debt obligation mature and may be reclaimed.
Mill	The value of 1/1000 of one dollar used in computing taxes (usually property taxes) by multiplying the rate times the taxable value divided by 1,000. Example: 5.9 Mills with taxable property value of \$100,000 is calculated $\$100,000/1,000 \times 5.9 = \590

GLOSSARY

Millage	A tax rate on property, expressed in mills per dollar of value of the property.
Mission	A description of the scope and purpose of a specific entity.
Modified Accrual Accounting	A basis of accounting in which expenditures are accrued but revenues are accounted for when they become measurable and available.
Moody's Investors Service	A financial service company formed in 1918, a subsidiary of Dunn & Bradstreet Corporation, who provides ratings for municipal securities and other financial information to investors.
NPDES	The National Pollutant Discharge Elimination System (NPDES) permit program prohibits the unauthorized discharge of pollutants from a point source (pipe, ditch, well, etc.) to U.S. waters. Permittees must verify compliance with permit requirements by monitoring their effluent, maintaining records, and filing periodic reports.
Note	A written promise to pay a certain amount of money on a specific date with interest; a short-term debt. Most notes are one year or less.
NTE	Construction and asset management company assisting in the construction of the Middletown Energy Center
NSP	Neighborhood Stabilization Program – a federal grant program with goals to stabilize neighborhoods
ODOT	Ohio Department of Transportation
OEDA	Ohio Economic Development Association
OKI	Ohio, Kentucky, and Indiana tri-state area
OPWC	Ohio Public Works Commission which was created to assist in financing local public infrastructure improvements under the State Capital Improvements Program and the Local Transportation Improvements Program.
OVI	Operating a Vehicle Impaired
Obligations	Amounts which are owed including liabilities and encumbrances
Operating Expenses	Day to day expenses necessary to the maintenance of the enterprise. Operating expenses include payroll, employee benefits, depreciation, repairs, etc.
Operating Revenue	Revenue or funds received as income to pay for ongoing day to day operations.
PAFR	Popular Annual Financial Report
PERS	Public Employees Retirement System

GLOSSARY

Personal Services	An expenditure category which includes all City employee salary and fringe benefit costs.
Pool	A cost sharing arrangement among independent entities. The City purchases its liability coverages through an intergovernmental insurance pool.
RFP	Request for proposal
ROI	Return on investment
Real Property	Property which is land, buildings, or other capital improvement which become an integral and connected part to the real property (example is playground equipment).
Resources	Total amounts available for appropriation including estimated revenues, fund transfers and beginning balances.
Revenue	Monies received by the City as income.
SAFER	Staffing for Adequate Fire and Emergency Response Grant
SCADA	Supervisory Control and Data Acquisition, a computer system for gathering and analyzing real time data. SCADA systems are used to monitor and control a plant or equipment in industries such as telecommunications, water and waste control, energy, oil and gas refining and transportation.
Special Assessment	A levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.
Special Assessment Fund	A fund created to account for the use of special assessment receipts.
Special Revenue Fund	A fund created to account for financial resources which are designated for a specific operational purpose by local or state regulations. Two examples of Special Revenue Funds are the Auto and Gas Tax Fund which accounts for the use of gasoline tax receipts for road repairs, and the Conservancy Fund which accounts for the use of property taxes for flood protection.
State Bond Issue No. II	A bond issue of the State of Ohio, the proceeds of which are distributed to local governments in Ohio for approved capital improvement (e.g., roads, bridges, utilities) projects.
Strategic Plan	The document prepared by the City which defines the major issues and establishes a process to continually review and improve the City organization's vision of the community. The Strategic Plan provides the framework within which the overall direction of the City will be guided and against which policy decisions and issues will be measured.

GLOSSARY

Subsidy	Monetary assistance granted by a government to a person or group in support of a project or enterprise being in the public interest (such as the Health State Subsidy).
Supplemental Appropriation	A legal authorization by the City Council to make expenditures and to incur obligations which are additional to the authorization contained in the City's original annual appropriation.
TIF	Tax Increment Financing District; A geographic area within the City designated as a district to allow for certain infrastructure and building improvement costs to be recovered through tax incremental levies. Future property taxes are used to repay the cost of the infrastructure and other improvements.
TIF Payments	Tax Increment Financing District payments, payment made to a designated district for property taxes.
Transfers In/Out	Amounts transferred from one fund to another to assist in financing the services or purchases for the recipient fund.
Trust Funds	Funds established to account for assets held for other City funds, such as the City's Police and Fire Pension Funds.
UDAG	Urban Development Act Grant
Unencumbered Balance	The amount of money in a fund that is neither expended nor encumbered and is still available for future purposes.
Unencumbered Fund Balance	The amount of undesignated balance of a fund which is available for allocation.
Unreserved Fund Balance	Portion of a fund's balance that is not restricted for a specified purpose and is available for general appropriation
User Charge or User Fees	Charges for service, the payments of a fee for direct receipt of a public service by the party benefiting from the service (e.g., greens fees, water bill payments, transit fare box revenue).
Utility	A service or commodity used for generation and transmission or distribution to the general public such as electricity, gas, or water. The City of Middletown has utility charges for water, sewer, storm sewer, and refuse collection.
Vital Statistics	Statistics concerning the important events in human life, such as births, deaths, health and diseases

SECTION 14
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