



City of Middletown, Ohio

2021 Budget



*Sunset Park
Middletown, Ohio*



**January 1, 2021 to
December 31, 2021**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Middletown

Ohio

For the Fiscal Year Beginning

January 1, 2020

Christopher P. Morrell

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, 2020**. 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, 2021**

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

City Manager James M. Palenick
Administrative Services Director Susan H. Cohen
Director of Court Services Steven P. Longworth
Economic Development Director Chris Xeil Lyons
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
Planning Director..... Ashley N. Combs
Police Chief David M. Birk
Public Works & Utilities Director..... Scott D. Tadych

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SECTION 1

CITY OVERVIEW

February 8, 2021

Honorable Mayor Condrey
Middletown City Council
Citizens of Middletown

It is my distinct privilege to present the 2021 City of Middletown Adopted Budget. This document contains the recommended expenditure levels for each of the City's funds covering the period January 1, 2021, through December 31, 2021.

Unfortunately, this last year has been an unprecedented and challenging year for the City of Middletown. The spread of the novel coronavirus, a subsequent State mandated stay-at-home order, business closures, and the State mandated curfews have made predicting revenues and planning expenditures a daunting task at best for City leaders and myself. However, despite this public health emergency, the City of Middletown has successfully controlled discretionary spending and costs, while still maintaining critical core services to the community.

The 2021 Budget document incorporates strategic planning, financial policies, and departmental short-term goals as integral parts of the overall City financial picture. The budgeted expenditures will allow the City to pursue the short-term goals established by each department while also keeping the City's long-term goals fully in focus. Despite current challenges, the goals and projects outlined and addressed in this budget document are, we believe, reasonable, necessary and entirely within the City's ability to finance and fund.

I would be remiss if I did not mention the passing of a ten year street paving levy on November 3, 2020. This dedicated bond issue will add an additional 0.25% to the current 1.75% income tax rate, (now totaling 2%) and will allow for \$31.3 million to be spent on paving over the next two years. Thank you residents of Middletown, for reinvesting in your City and making a lasting impact on the future of your community! Since the 2021 budget had been presented in its entirety prior to the outcome of this election, the budget will be amended and supplemented as necessary in the coming months.

Although 2020 was indeed a challenging year, Middletown's resilience was still very evident as manifested in the opening of several new businesses:

- Annie Up Boutique
- Middletown Aquatics & More
- Hook Fish & Chicken
- Brent's Smokin' Butts & Grill
- Vitori's Market & Deli
- Charlie + Will Provisions
- Merkel's Tavern
- Mz. Jade's Soul Food Café
- Higher Faculty
- Octane Outlet
- Bandana's Italian Eatery
- Chipotle
- Baab's
- Midwest Ammunition
- Fast Lane Subs & Deli

Additional new businesses, Dairy Queen and Cintas First Aid & Safety Distribution Center will also be setting up shop in Middletown in early 2021! Also, further contributing to this exciting news, the City has formed a public-private partnership to redevelop the Towne Mall Galleria, (previously known as the Towne Mall) which first-opened in 1977. The now renamed Towne Mall Galleria is located on thirty one acres of prime real estate near the I-75/Middletown interchange, between Cincinnati and Dayton. A twelve-to-fifteen week master planning process is currently underway and will explore the best adaptive re-use and re-development for this strategic property.

Finances

The Finance Department maintains a multi-year financial plan which projects future revenues and expenditures for 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 updates and changes are made to the financial plan throughout the year as situations and economic conditions change. This document reflects past economic trends, the current budget, and the projected future financial forecast. The financial plan has proven to be a valuable instrument which provides financial guidance to the City Manager, senior staff and City Council, as well as to assist 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 how their tax dollars are utilized.

2021 Budget

The City of Middletown 2021 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 2021 budget totals \$105,092,413 for expenditures and \$100,076,388 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, and Federal Funds.

Assumptions maintained in developing the 2021 budget:

- Keep public safety, economic development, sustainable finances, revitalization and street improvements as a priority
- Include a 1% cost of living adjustment for all non-union employees and Fire; all other cost of living wage adjustments based on previously approved collective bargaining agreements
- Provide no Performance Based Incentive Program in 2021
- Our Income tax revenue is projected to decrease 3% over 2020 budget
- There is no increase in the City's share of Health insurance – this typically approximates a 6% increase
- There is no Water rate increase for 2021
- There is no City funding to the Transit Fund – this is typically \$120,000 (CARES Act Funding in FY 2020 allowed this one-time reduction)
- There is no General Fund transfer to Computer Replacement Fund – this is typically \$100,000

Significant Changes within the 2021 budget:

Personnel changes:

- Addition of two Patrol Officers to the Division of Police – will be partially reimbursed by Community Oriented Policing Services Grant (COPS) and will focus on community policing
- Addition of one Secretary Position in the Building Inspection Division of Administrative Services
- Addition of one Engineer Position in the Public Works and Utility Administration Division of Public Works
- Reduction of all personnel positions at the Middletown Regional Airport – City will be contracting for a fixed based operator in 2021
- Elimination of a Field Inspector position that had remained unfilled within the Building Inspection Division of Administrative Services
- Elimination of an Engineering Technician position within the Engineering Division of Public Works – this position was reduced through attrition
- One Zoning Inspector position in the Planning Department will be elevated to a Zoning Administrator position
- One Lieutenant will be elevated to Captain in the Fire Training and Prevention Division of Fire

Sewer rate increase 5%

Sewer user rates will increase by 5% in 2021. This is due to the need for major improvements to the sewer system and is consistent with the Long Term Control Plan Projections.

Solid Waste Increase of \$1.00

Solid Waste rates will increase by \$1.00 per month in 2021 due to an increase reflected in the wholesale contract between Rumpke and the City of Middletown.

Storm Water Fee Increase of \$0.75

Storm Water rates will increase by \$0.75 per month (from \$4.00 to \$4.75) in 2021 due, in large part to increased curb work related to the increase in paving.

A minimum monthly Utility Bill will increase from \$55.55 to \$58.44 after all of the increases listed above; with the average user (600 cubic ft.) increasing by \$3.99 per month.

Capital Projects:

Paving remains a clear and established high priority. We will continue our paving program in 2021, spending \$5,160,000, which is the amount budgeted for prior to the Street Levy passing.

- \$1,100,000 in Local Street Paving from the General Capital Fund
- \$2,510,000 in ODOT Urban Paving from the General Capital Fund
- \$950,000 in Local Street Paving from the Auto & Gas Tax Fund
- \$600,000 in Local Street Paving from the Storm Water Fund

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 now-intercepted flow has been redirected to a shallow, "green infrastructure basin" located at Sunset Park, thereby reducing storm water loading to the combined sewer system. The Lakeside Redirect Project, the City's second phase of the Long Term Control Plan will redirect approximately two hundred ninety-one acres of sewer shed to the Hydraulic Canal adjacent to Smith Park - costing \$10 million and taking forty-eight months to complete.

The following 2021 capital improvements will serve to enhance the community's business gateway and further support economic development measures. Street paving and infrastructure improvements remain among the top priorities for the City of Middletown.

General Capital

- Local Street Paving - \$1,100,000
- ODOT Urban Paving SR 73 - \$2,510,000
- ODOT Safety Project 1st Avenue - \$400,000

Sewer Capital

- Long Term Control Plan - \$3,000,000
- System Replacement Program - \$3,000,000
- Sewer Condition Assessment Program - \$1,500,000
- Water Reclamation Plant facility upgrades - \$500,000
- City Building Paver replacement project - \$300,000

Storm Water Capital

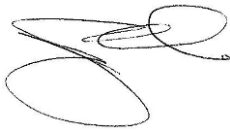
- Local Street Paving - \$600,000
- City Building Paver replacement project - \$300,000
- System Replacement Program - \$150,000

Water Capital

- System Replacement Program - \$2,000,000
- Water Treatment Plant facility upgrades - \$500,000
- City Building Paver replacement project - \$300,000
- Asset Management Plan - \$200,000

On behalf of the Finance Department, each of our engaged and professional City Department Directors, and all my colleagues within the City of Middletown municipal organization, I am both pleased and honored to present for use and display this adopted fiscal-year 2021 comprehensive City budget document.

Respectfully,



James M. (Jim) Palenick
City Manager

FOUNDATION PRINCIPALS
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. The City has achieved this prestigious award each year since 1994.

GOAL: To submit a Comprehensive Annual Financial Report 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 Comprehensive Annual Financial Report. 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, 2019 are summarized as follows:

	<u>Fair Value</u>	<u>Average Maturity Years</u>
US Government and Agency	\$23,753,841	2.96
Star Ohio	\$15,571,626	n/a
US Money Market Funds	<u>\$19,170,585</u>	n/a
	<u>\$58,496,052</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, 2019, the City of Middletown bonded and unbonded debt consisted of:

General Obligation Bonds/Notes (Governmental Funds)	\$15,891,187
General Obligation Bonds/Notes/Lease (Proprietary Funds)	<u>7,505,000</u>
Total	\$23,396,187

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 and 2021, \$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, 2019, the City's compliance with the 10.5% and the 5.5% limitation statutes were as follows:

Total Assessed Valuation	\$746,114,460
(a) 10.5% Limit	\$ 78,342,018
Total Amount of City Debt subject to the 10.5% limit	<u>(12,735,620)</u>
Amount Available Within the 10.5% Limit	<u>\$ 65,606,398</u>
(b) 5.5% Limit	\$ 41,036,295
Total Amount of City Debt subject to the 5.5% limit	<u>(12,735,620)</u>
Amount Available Within the 5.5% Limit	<u>\$ 28,300,675</u>

There are no immediate plans for additional general obligation debt in the governmental funds, although there is a balance of \$14.7 million of un-voted 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.

There are however, plans to issue a \$31.3 million tax exempt, 10 year, non-bank qualified (Special Obligation) bond with a 1.480% interest rate, to allow paving work to be done in 2021 and 2022. This is the result of a 0.25% ten year street paving levy that was passed in November, 2020.

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	\$ 12,565,000	\$ 1,915,350	\$ 10,649,650
Special Assessment Bonds	\$ 755,000	\$ 755,000	\$ -
Police & Fire Pension Accrued Liability	\$ 685,970		\$ 685,970
Enterprise General Obligation Bonds	\$ 6,745,000	\$ 5,345,000	\$ 1,400,000
Total Debt	<u>\$ 20,750,970</u>	<u>\$ 8,015,350</u>	<u>\$ 12,735,620</u>

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.

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.

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.

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.

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.

MIDDLETOWN, OHIO

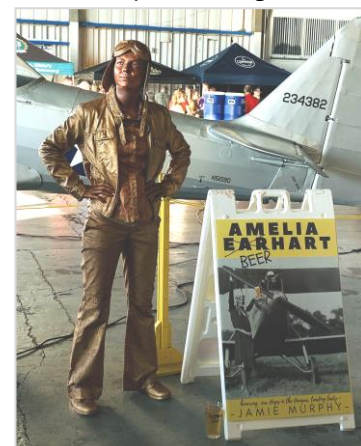
Situated on the banks of the Great Miami River in Southwestern Ohio, Middletown is located in Butler and Warren Counties. Middletown is a vibrant, dynamic community of approximately 48,807 people, positioned near the major metropolitan areas of Cincinnati and Dayton.



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!

Hops in the Hangar



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 facing southeast

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.



Mural on Central Avenue facing east near Main Street



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 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. Work is currently underway to connect the Middletown bike path to Franklin, set to be completed in 2021. 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.

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.



MetroParks River Center – near the Great Miami River and the Great Miami Recreational River Trail



Winter scenery across the pond at Smith Park

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

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.

Health Care



Atrium Medical Center on Premier Health Campus

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, Ohio



Kettering Health Network Reception Area - Middletown

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.

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.

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, who was acquired in early 2020 by Cleveland-Cliffs, a Cleveland, Ohio based firm that specializes in the mining, beneficiation, and pelletizing of iron ore, 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 AK Steel 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.

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, restaurant, retail and medical facilities. What was once primarily a “blue-collar” steel and paper mill town has been diversified to include education and health care into the mix.

An exciting new public-private partnership to revitalize and redevelop the Towne Mall that first opened in 1977 is now underway. The now renamed Towne Mall Galleria sits on thirty-one prime acres near I-75 in the City's east end.



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.

The Historic Goetz Tower, located downtown at the intersection of Central Avenue and Main Street, has completed demolition and in 2021 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.

Residential development is also moving forward. The Renaissance development in Warren County, offers a variety of new home collections such as ranch, patio homes and two-story, all including two swimming pools, pavilion, walking trails, playground, basketball court, and open green spaces. In addition to Renaissance, new construction of sixteen to seventeen new homes on twenty-five acres is underway in the Sawyers Mill neighborhood featuring wooded cul-de-sac home sites. An additional two hundred sixty new homes in Sawyers Mill are being proposed for construction in the next several 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.

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 speculative warehouse building, known as the OPUS project, along the Interstate-75 corridor began in May, 2018 and was completed in late 2019. The now completed 75 Logistics Center, has announced its first tenant, Cintas. The Cintas Corporation provides highly specialized products and services to over one million customers. Cintas signed a ten-year lease on 255,314 square feet. This new space will serve as a First Aid & Safety Distribution Center. At just a forty-five minute drive from either the Cincinnati International Airport or the Dayton International Airport, and with direct access off Route 63, this address is sure to fill up fast!

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.

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.

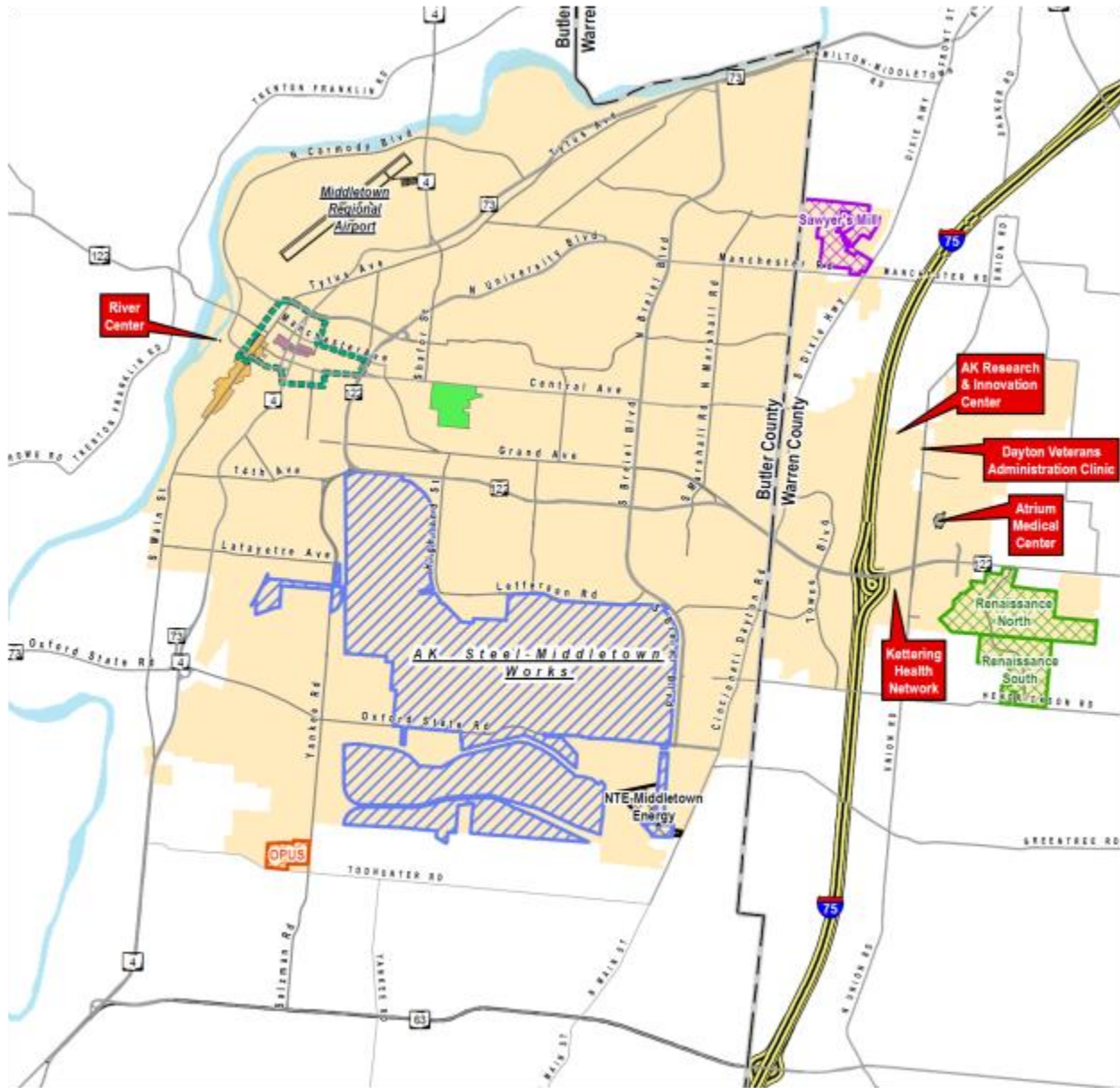


Interstate 75 – Middletown, Ohio exit at State Route 122 facing west

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 soft-scape elements. Upgrades and beautification will continue on the medians near the interchange and throughout the City in future years.



Middletown landscape at northbound exit ramp on 122



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

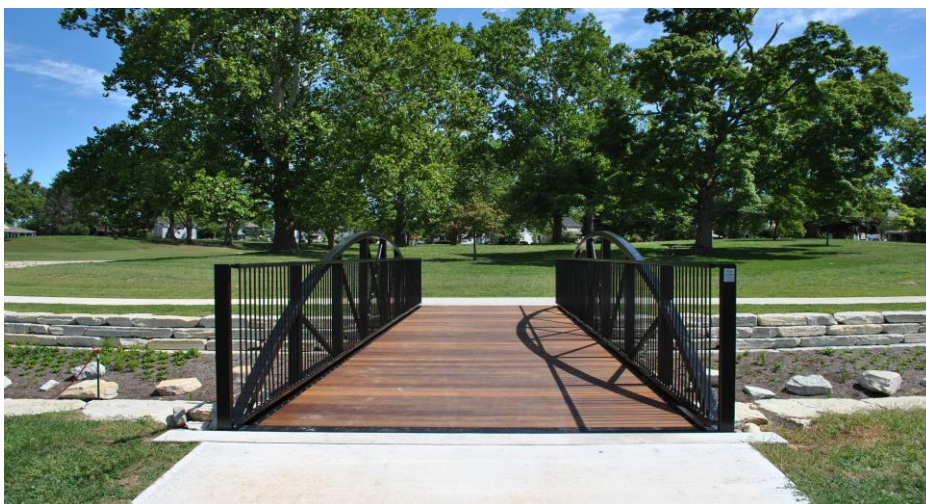
A two-mile portion of Oxford State Road from Spurlino Way to Yankee Road has been reconstructed and widened to three lanes with water main replacement, and storm and sewer improvements. The \$6.6 million improvement project was completed in November 2017 and now opens up hundreds of acres to commercial 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 is now 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 and 2019 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 with completion in early 2020. The \$2.7 million Bulls Run to Sunset Park Project has corrected 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.



Pedestrian bridge installed at Sunset Park over LTCP project "green infrastructure basin"

Work on the second Long Term Control Plan project has begun. 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.

System upgrades continue to be a high priority for the City of Middletown. The water distribution system will be corrected of reoccurring problems and improvements will be made to prevent any unscheduled major repairs. The sewer collection system will have necessary maintenance and modifications to reduce unscheduled repairs and to reduce operating costs by decreasing infiltration and inflow into the collection system, thereby reducing the total flow of wastewater treated.

The water treatment division operates and maintains: 1 reservoir, 2 pumping stations, 4 elevated water storage tanks, and the City's 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. Facility upgrades and maintenance are included each year in the Water Capital Reserve Fund budget.

The water reclamation 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. Facility upgrades and maintenance are included each year in the Sewer Capital Reserve Fund budget.

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. Capital improvements continue in 2021 with an additional \$504,000 to be spent on facility upgrades.

Other recent airport repairs/updates made are the addition of 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.

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. Work began on this project in late 2020 and should be completed by the end of 2021.

Replacement of the pavers at 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 ODOT Urban Paving Program will pave State Route 73 from Germantown Road to the city corporation limits. The ODOT Safety Project – 1st Avenue - will connect the existing bike path along Verity Parkway to the upcoming Downtown Bike Path Connector.

The local street paving program for 2021 will pave the following streets:

- First Avenue (University to Canal Street)
- Henry Avenue (Charles Street to Malvern Street)
- Lefferson Road (Highland Street to Breiel Boulevard)
- Malvern Street (Tytus Avenue to dead-end)
- Milton Road (Aberdeen Drive to Milton Court)
- North Avenue (University Boulevard to Shafor Street)
- Alamo Road (Milton Court to Sheldon Drive)
- Poinciana Road (Santa Fe Drive to Red Bud Drive)
- Park Drive (Seldon Avenue to Grand Avenue)
- Ross Street (Sherman Avenue to Grand Avenue)
- Moore Road
- Chris Court
- Graydon Drive
- Karen Drive
- Plymouth Avenue
- Morgan Street
- Milton Court

**Note – In November 2020, Middletown voters approved a City Income Tax increase of 0.25% to be earmarked for Streets beginning in January 2021 and for the next ten years. The \$31.3 million in revenue will pave 137 lane miles taking place in 2021 and 2022. The City will issue bonds in early 2021 so construction can begin as soon as possible. This Street Levy will have a huge impact on the 2021 budget, which will be amended and supplemented due to the levy passing after the completion of the 2021 budget. The paving listed above was included in the 2021 budget prior to the Street Levy passing and will be completed in addition to the 137 lane miles now planned.*

2020 PERFORMANCE MEASUREMENTS

The City of Middletown performs a wide variety 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 Department:

- Received “Certificate of Achievement for Excellence in Financial Reporting Reward” for 2019 fiscal year end Comprehensive Annual Financial Report. This was the 33rd year in a row to receive this award.
- Received “Distinguished Budget Presentation Award” for the 2020 Budget. This was the 26th year in a row to receive this award.
- Received “Award for Outstanding Achievement in Popular Annual Financial Reporting” for the City of Middletown’s first annual report for fiscal year 2018. Submitted the third “Popular Annual Financial Report” in June 2020. Will submit the 4th annual PAFR in June 2021, once the 2020 fiscal year end Comprehensive Annual Financial Report has been completed.
- Launched the new improved payment platform Invoice Cloud. Utility customers now have the options of Auto Pay, Text Pay, Text Reminders, and are able to pay without an online account set up. Other departments will be integrated into this new payment platform soon.
- Water and Sewer Administration opened a total of 3,580 accounts in 2020:
 - Commercial Accounts – 151
 - Industrial Accounts – 3
 - Residential Accounts – 3,408
 - Multi-Unit Accounts – 18

Water and Sewer Administration closed a total of 3,563 accounts in 2020:

- Commercial Accounts – 171
- Industrial Accounts – 3
- Residential Accounts – 3,369
- Multi-Unit Accounts – 20
- Income Tax Division had 4,710 walk-in customers, 1,173 E-filers, and 396 new withholding accounts. Income tax revenue totaled \$20,333,902.
- Accounts receivables processed approximately 6,649 cash receipts.

2020 PERFORMANCE MEASUREMENTS

Finance Department, (continued)

- Account payables issued 12,896 checks totaling \$42,913,163:
 - Water refunds – 870 checks totaling \$108,498
 - Income tax refunds – 672 checks totaling \$792,215
 - Vendor payments – 11,354 checks totaling \$42,012,450
- Payroll processed 147 payrolls, set up 55 new employees, closed out 57 employees who terminated employment (including seasonal and part-time), and issued term pays to 32 employees. (A yearly total of 19 term pays are included in total number of payrolls processed)
- Purchasing issued 820 purchase orders.

Administrative Services Department:

- Human resources processed 368 employee evaluations; 54 new employees; 40 departing employees; posted 28 job announcements; administered 26 civil service tests; 17 new worker's compensation claims; and filed 26 new injury reports.
- Building Inspection issued a total of 1,972 permits totaling \$575,795; collected 1,350 fees for other departments totaling \$845,307; and made 5,443 inspections.

2020 PERFORMANCE MEASUREMENTS

BUILDING INSPECTION

PERMIT TYPE	REVENUE	PERMITS
Building Permits	264,740	553
Electric Permits	66,833	529
Misc. Permits	4,949	44
Sign Permits	3,641	28
HVAC Permits	41,100	287
Plumbing Permits	82,550	497
Fire Protection Permits	7,391	34
License	53,115	1,229
Plan Review	44,326	691
Miscellaneous Fees	60	1
State Surcharge	7,090	1,699
Total	\$575,795	1,972 *

* Permits total only

<u>FEES COLLECTED FOR OTHER DEPARTMENTS</u>		
PERMIT TYPE	REVENUE	PERMITS
Engineering Fees	65,518	267
Zoning Fees	43,266	518
Water Services Fees	731,872	556
Tap Fees	4,650	9
Total	\$845,307	1,350

<u>PERMITS ISSUED BY USE GROUP</u>	
Single Family	1,624
Multi-Family	40
Commercial	281
Industrial/Others	27

<u>BUILDING PERMITS FOR NEW CONSTRUCTION</u>	
Single Family	179
Multi-Family	0
Commercial/Industrial	6

<u>INSPECTIONS MADE</u>	
TYPE OF INSPECTION	NUMBER OF INSPECTIONS
Building	2,343
Electric	1,348
HVAC	630
Plumbing	838
Fire Protection	61
Sign	31
Demolition	98
Miscellaneous	94
Total	5,443

<u>RESIDENTIAL/COMMERCIAL/INDUSTRIAL CONSTRUCTION VALUE</u>		
Residential	\$	25,951,135
Commercial/Industrial	\$	10,785,697
Total	\$	36,736,832

2020 PERFORMANCE MEASUREMENTS

Health Department:

Meetings/Conference Calls

- **Health Commissioner & Environmental Health Director:**
 - Ohio Department of Health Conference Call
 - Centerpoint Program Committee
 - CDC Conference Call Coronavirus
 - BCHD Conference Call
 - COVID ODH Emergency After Hours Calls
 - Harm Reduction
 - AOHC Ohio Health Commissioner Meeting – Weekly
 - Southwest Health Commissioner Executive Steering Committee Meeting – Weekly
 - Emergency Preparedness Meeting
 - ODH Sewage and Private Water Conference Call
 - HealthSpace Conference Call
 - COVID Conference Call – Weekly
 - COVID Mass Vaccination Zone 3 Immunization Meeting – Weekly
 - ED Regional Conference Call – COVID
 - ODH Food Conference Call – COVID
 - Governor DeWine’s Conference Call for Health Commissioners – Weekly

Community Meetings

- **Attended by Health Commissioner**
 - Narcan Distribution
 - Middletown Healthy Coalition Leadership Meeting
 - Infant Mortality Medicaid Meeting
 - Centerpoint Board Meeting
 - Regional Exchange
 - Family Children First Council (FCFC) and Executive Committee
 - Hamilton County Harm Reduction
 - Monthly Butler County Development Disability Board

2020 PERFORMANCE MEASUREMENTS

Health Department, (continued)

City of Middletown Health Department 2020	
Vital Statistics	YEAR TO DATE TOTALS
Birth Certificates Filed	879
Death Certificates Filed	1,145
Birth Certificates Issued	4,409
Death Certificates Issued	4,292
Indigent Cremation Services	18
Deaths Filed	
Accidental	
Drug Overdose	50
Falls	5
Motor Vehicle	3
House Fire	0
Choking	0
Homicide	4
Suicide	4
Could Not Be Determined	1
Pending Investigation	10
COVID-19	53
Environmental Inspections	
Food Service Operations(FSO)	344
Retail Food Establishments(RFE)	133
Prelicense/Consultations	34
Sewage	132
Schools	13
Vending Locations	0
Temporary FSO/RFE	1
Mobile FSO/RFE	11
Complaints	195
Smoking Complaint Inspections	5
Swimming Pools	26
Tattoo	5
Temp Park/Park Camp	1
Level 1 Certification Training	
Number of Attendees	4
Animal Bite Events	
Number of Animal Bite Events	88

2020 PERFORMANCE MEASUREMENTS

Communications Division:

Social media stats:

- Facebook impressions – 2,086,457
- Facebook fans – 85,876
- Facebook engagements – 239,048
- Facebook clicks – 7,676
- Facebook posts – 526
- Twitter impressions – 317,553
- Twitter engagements – 9,834
- Twitter new followers – 325
- Twitter clicks – 535
- Twitter tweets sent – 262
- Instagram total number of followers – 20,136
- Instagram impressions – 92,110
- Instagram engagements – 3,892
- Instagram likes – 2,908
- Instagram clicks – 32
- Instagram posts – 119
- LinkedIn impressions – 31,329
- LinkedIn engagements – 4,194
- LinkedIn clicks – 3,197
- LinkedIn posts – 62

Planning & Zoning Department:

2020 DEPARTMENT HIGHLIGHTS:

Historic Property Specialist – Annette Accurso

- Annette Accurso was hired for the position of Historic Property Specialist with the Planning and Zoning Department. Annette has worked for the City of Middletown for 19 years. She was chosen for the position based on her knowledge of historic properties, strength in code enforcement processes, and passion for the City of Middletown's future. Annette has started reaching out to historic property owners to introduce herself and explain historic review processes.

The Historic Property Specialist will maintain the City's Certified Local Government status with the State Historic Preservation Office and National Park Service. The position will also work closely with historic property owners to help them understand all historic preservation requirements and the Certificate of Appropriateness process.

Certified Local Government (CLG)

- The City received the Certified Local Government designation on May 21, 2020. The City of Middletown is now a local partner in the Federal Preservation Program through the State of Ohio Preservation Office and National Park Service data. The status is an important tool to the City's Historic Commission and staff.

2020 PERFORMANCE MEASUREMENTS

Planning & Zoning Department, (continued)

Oakland Historic District

- The City Council voted to approve the Oakland Historic District designation on March 3, 2020. The Oakland Historic District will be considered a conservation district that will expect homeowners to maintain their properties to protect the character of the neighborhood. The Historic Commission will only review projects that are considered “major” and could significantly impact the district. Examples of “major” include new construction, demolition, and projects that could significantly impact the appearance of a property.

Oakland Neighborhood Clean-up/Neighborhood Meetings

- The Planning and Zoning Department, in partnership with Cohen Brothers Recycling, hosted the Oakland Neighborhood Clean-up Day in early November. There are plans to host another event in spring 2021. The Planning & Zoning Department started holding Oakland Neighborhood Association meetings in December 2020. Planning staff is assisting the neighborhood in starting their official Home Owner Association. The meetings will continue through 2021.

The goals of the Oakland Neighborhood 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.

City Comprehensive Plan

- The Planning and Zoning Department hosted a Comprehensive Plan Update Presentation in December VIA Zoom Conferencing. At the meeting the Comprehensive Plan Consultants, McBride Dale Clarion, and planning staff discussed and shared concept plans for eight special interest areas that have been identified throughout the City. Each special interest area has different redevelopment strategies recommended. Aside from the eight special interest areas, all areas of the City will have future land use recommendations.

The presentation materials have been posted on the City’s Planning & Zoning webpage for review and feedback. It is anticipated that another public meeting will be held early 2021 to share updated concept plans as well as draft chapters of the Comprehensive Plan.

Special Interest Areas:

▪ East End	▪ Central Avenue
▪ Towne Mall	Neighborhood Plans
▪ South Main Development	(including Roosevelt &
Project	Lincoln School Sites)
▪ Riverfront Area	▪ Midd Cities Industrial Sites
▪ Paperboard	▪ Vail Site / Oakland
	Neighborhood

2020 PERFORMANCE MEASUREMENTS

Planning & Zoning Department, (continued)

Planning staff are assisting the Public Works Department with the Central Avenue repaving/beautification projects, Parks Master Plan, and Transportation Master Plan. These plans will be incorporated into the Comprehensive Plan.

Planning staff have been working with the Fire Department to determine future proposed locations for fire stations and future goals. Staff have also been working with the Police Department for future police strategy efforts with their Community Oriented Policing (C.O.P.) program and coordination with Code Enforcement efforts on a cross training initiative.

Text Amendments to Middletown Development Code:

- City Planning Staff routinely review the Middletown Development Code. The recent text amendment update was performed to ensure consistency with land uses, reflect modern zoning practices, and protect the City's resources and aesthetics. The text amendments became effective on November 3, 2020.

Middletown Development Amendments:

1. Addition for the use of "Microbrewery, Microdistillery, or Microwinery" be added to Table 1204-3 Principally Permitted Uses.
2. Automotive Repair (Heavy) be changed from Conditional in the B-2 zoning district and Permitted in the B-3 zoning district to prohibited in the B-2 and B-3 zoning districts Table 1204-3: Principally Permitted Uses.
3. The use of Automotive sales and leasing has been changed from principally permitted in the B-2 and B-3 zoning district to Permitted with Standards or "PS" in the B-2 zoning district and Conditional in the B-3 zoning district in Table 1204-3: Principally Permitted Uses.
4. Self-Storage Facilities are changed to prohibited in the B-3 Zoning District and I-2 zoning district in Table 1204-3: Principally Permitted Uses.
5. The minimum footprint for exemptions of accessory structures changed from 200 square feet to 40 square feet in code section 1206.01 (b) 5.
6. Accessory building over 200 square feet must have the same exterior finish material on a minimum of 50% of all sides as the primary exterior material and approximate color in code section 1206.01 (b) 9.
7. No person shall construct or erect a fence or wall on a vacant lot unless established as a temporary construction fence to Chapter 1208: General Development Standards.
8. In the UCC Urban Core Central Zoning District (downtown) all building facades will be required to use code compliant materials and the use of vinyl siding is prohibited per the Development Code 1210.04 (b)(3).
9. Middletown Development Code be updated to refer to the City's Public Works Department's Comprehensive Plant Species List and that submitted landscaping plans be reviewed by the City's Natural Resources Coordinator when applicable.

2020 PERFORMANCE MEASUREMENTS

Planning & Zoning Department, (continued)

10. The following temporary signs are being removed and will now be illegal signage under Chapter 1220 Signage: Blade Signs and Balloon or Air Activated signs; Deteriorated Signs that are unsafe and or insecure; Abandoned Signs; Windblown devices, not including projecting signs, Blade Signs; Signs that obstruct or substantially interfere with any window, door, fire escape, stairway, ladder, or opening intended to provide light, air, ingress to any building; Balloon signs or air activated signs; and Any sign not specifically allowed by this chapter.
11. Addition of language to the Historic Preservation chapter to include the Secretary of Interior's Guidelines for the treatment of historic properties and for the addition of a new type of "light" Historic District category and review processes for Conservation Districts. Conservation Districts will be added to all chapters of the Middletown Development Code that refer to the City's Historic Districts.

2020 BOARDS AND COMMISSIONS:

Planning Commission: Met 6 Times, 12 Cases Heard
 Historic Commission: Met 11 Times, 34 Cases Heard
 Board of Zoning Appeals: Met 8 Times, 12 Cases Heard
 Architecture Review Board Met 2 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	243
Zoning Inspections / Re-Inspections	930
Zoning Violation - illegal signs removed from ROW	600+
Lot Splits & Consolidations	17
Annexations	0
Zoning Verification Letters	32

2020 PERFORMANCE MEASUREMENTS

Police:

2020 DIVISION of POLICE TOTALS		
Crime		
Part I Crimes		2,051
Murder		7
Rape		35
Aggravated Assault		192
Robbery		52
Burglary		370
Larceny/Theft		1,230
Motor Vehicle Thefts		165
Domestic Violence Calls		497
Calls for Service		33,114
Officer Initiated Activity		13,521
Total Activity		46,635
Humane Officer		1,232
Part One Crimes per Officer		30.1
Police Officers per Capita		3,482
Enforcement		
All Arrests - Includes Others Not Booked		3,308
Total Drug Arrests		399
Misdemeanor Drug Charges		120
Felony Drug Charges		289
Prisoners Booked into Jail		2,343
Average Daily Population		27.9
Juvenile Arrests		135.8
% of Offenses Involving Juveniles		5.1
Curfew Contacts		0.0
Curfew Arrests		0.0
Warrants Served		6,192
Number of Warrants on File		1,883
Cases assigned to Detectives		752
Clearance Rate		54.2
Detective Case Load		7.6
Domestic Violence Arrests		253
DUI Arrests		77
Traffic Safety		
Traffic Accidents		841
Injury Traffic Accidents		279
Fatal Traffic Accidents		1
Moving Traffic Citations		3,483
Parking Citations		15
Warning Traffic Citations		443
Traffic Index		0.3
Safe Street Red Light Citations		0

2020 PERFORMANCE MEASUREMENTS

Fire:

2020 MIDDLETOWN DIVISION OF FIRE RUN TOTALS (*Includes Engine Company EMS assists)	
Fires	260
Overpressure/Rupture	12
Rescue/EMS	*901
Hazardous Conditions	126
Service Calls	847
Good Intent	354
False Alarms	441
Severe Weather	1
Special Incident	1
TOTAL	2,042
2020 Average Response Times	5 minutes/ 48 seconds
Officers	22
Firefighters, including the following special positions: Paid Squad Persons & Paid Apparatus Operators	59
Engines	6
Ambulances	7
Utility Vehicles	3
Hazardous Material Vehicle	1
Aerial Ladder Truck	1
Command Vehicle	1
Staff Vehicles	2
Mass Decontamination Vehicle (DHS)	1

2020 PERFORMANCE MEASUREMENTS

Public Works & Utilities:

DEPARTMENT OF PUBLIC WORKS UTILITIES YEARLY STATISTICS 2020		
Division	Activity	Y T D
Electronics Maintenance	Number of traffic signal repairs	937
Parks/Grounds Maintenance	Number of trees removed/planted	130
	Number of trees trimmed/mulched	438
	Brush/limbs removed (Hours)	949.5
	Oversaw mowing contractors (Hours)	924.5
	Playground equipment repaired	75
	Litter picked up (Hours)	2500.5
	Special Events (Hours)	1052
	Splash pad maintenance (Hours)	99.5
	Treatment with pre-emergent/herbicides (Hours)	354.5
	Flowerbed maintenance/design (Hours)	1143
Municipal Garage	Fuel usage	\$311,751
Sewer Maintenance	Linear feet of sewer mains cleaned	10,414
Storm Water/Sewer Maint.	Lane miles of street sweeping	719
Streets Maintenance	Tons of asphalt used in pothole patching/water cut repairs	2,503
	Number of street signs repaired/replaced/removed	352
	Amount of AC20 (tar) used for potholes and water cuts (gallons)	1,324
	# of Snow Events	6
	Regular Hours for Snow Removal (Includes All Division)	60
	Overtime Hours for Snow Removal (Includes All Divisions)	255.8
	Tons of Salt Used During Snow Events	771
Wastewater Treatment	Million gallons of wastewater treated	6,268.3
	Million gallons of wastewater treated - Daily average	203.5
Water Maintenance	Number of water main repairs	30
Water Treatment	Million gallons of potable water produced	3,737.9



SECTION 2

BUDGET OVERVIEW

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.

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:

BUDGET CALENDAR

<u>EVENT</u>	<u>DATES</u>	<u>PURPOSE</u>
Annual Tax Budget	Ohio Revised Code (ORC) requires submission to County by July 20th	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 City 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 Allow 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

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.

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 2020 are the beginning of the year cash balances. The 2021 beginning cash balances are estimated, assuming that all of the expenditures budgeted for 2020 are spent. Fund balances at the end of 2021 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 2021 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 $\frac{1}{4}\%$, 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 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 Middletown 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, were 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 into 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 the years following. The Employee Benefits fund was able to pay the General fund \$500,000 in 2018, \$500,000 in 2019 and another \$316,430 in 2020. Along with a reallocation of \$683,570 from an advance to a transfer, in 2020, the debt has been paid in full. 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, 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.

City Income Tax revenues are up \$1.2 million (December 2019 YTD) compared to December 2018 YTD receipts. The Public Safety Levy is up \$171,000 for the same time period. The amount collected through December 2019 is 5.80% above the 2018 actual. The 2019 income tax revenue budget was \$19,995,910, and actual collections were \$22,573,538. Revenue exceeded budget by \$2,577,628. An estimated \$810,508 was received in construction income tax.

The 2019 actual revenues shows a substantial decrease of \$492,000 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.

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 estimated \$2.4 million in capital improvements will be spent at the Middletown Regional Airport in the next several years, with \$207,000 being spent in 2019 and an additional \$630,000 to be spent in 2020 and \$504,000 in 2021. An education hangar will be constructed that will house an avionics technician-training program and drone technology program.

Current Financial Environment

The City began 2020 strong with historic income tax revenue, a 4.3% unemployment rate, and many big plans for infrastructure improvement and workforce development. On March 9, 2020, Middletown along with the rest of Ohio were stunned at the confirmation that the COVID-19 coronavirus was present in our state. To avoid the imminent threat of the virus, a State of Emergency was declared by our Governor and a Stay-at-Home Order went into effect on March 23, 2020. Under the Stay-at-home order, only essential businesses were allowed to stay open under the direction of the State Health Director. Restaurants were permitted to serve food as take-out only, daycare centers, all places of public amusement,

and schools were closed. Groups of more than ten people and non-essential travel were prohibited under the order.

Beginning May 1, 2020 the Stay Safe Ohio Order saw the beginning of business re-openings and a baseline for additional activities and when they would be allowed to reopen. Residents were encouraged to support local businesses as much as possible, all while minimizing social interactions and practicing mask wearing and proper hand sanitizing efforts.

The COVID-19 pandemic has brought unprecedented economic uncertainty upon us, impacting revenues and budgets throughout the State, County, and the City of Middletown as companies have been shut down and employees are not working. The unemployment rate in Middletown soared from 4.4% in March, 2020 to 14.1% in April, 2020 and 11.2% in May, 2020.

The pandemic is projected to negatively impact income tax revenue by \$2.2 million for 2020, however, with financial aid from the Coronavirus Aid, Relief, and Economic Security Act, (CARES Act), the General Fund year-end balance projections remain as anticipated. The overall impact to future budgets and any recovery from emergency funding, either federal or state, cannot be estimated at this time. While experts predict the pandemic will eventually pass, Middletown will remain cautiously optimistic about the 2021 budget, projecting \$23,412,665 in income tax revenue, which is a 3% decrease from the 2020 budget amount of \$24,136,769 and an 11.01% decrease from the 2019 actual amount of \$26,309,358.

The largest increase in the 2021 Budget is intergovernmental revenue, due to grant monies paying 100% for the replacement of one bus and the addition of four new commuter buses to the Transit division of Administrative Services. While most revenue sources decreased from the 2020 budget to the 2021 budget, the overall revenue increased by 9.56% due to the 72.91% increase in intergovernmental revenue. Overall expenditures decreased by 0.94%, due to conservative spending during the pandemic. The expenditures in the 2020 budget were a 27.30% increase from the 2019 actual, primarily due to large capital projects like the Long Term Control Plan (LTCP) where the City plans to spend \$10 million in 2020 and another \$3 million in 2021 on Environmental Protection Agency mandated Lakeside Redirection Project, which is scheduled to be complete by the end of 2021.

Along with the LTCP, paving, sewer system upgrades and water distribution system upgrades are the major capital improvement projects for 2021. Street paving projects are still high priority after years of limited funding and neglect.

**Note – In November 2020, Middletown voters approved a City Income Tax increase of 0.25% to be earmarked for Streets beginning in January 2021 and for the next ten years. The \$31.3 million in revenue will pave 137 lane miles taking place in 2021 and 2022. The City will issue bonds in early 2021 so construction can begin as soon as possible. This Street Levy will have a huge impact on the 2021 budget which will be amended and supplemented due to the levy passing after the completion of the 2021 Budget.*

Current General Fund Financial Plan is as follows:

GENERAL FUND	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
BEGINNING BALANCE: 1/1	\$5,592,731	\$7,654,759	\$4,157,062	\$4,505,440	\$5,748,060	\$8,636,332	\$9,638,165	\$6,389,295	\$5,847,895	\$5,546,081
Anticipated Carryover								\$500,000	\$750,000	\$500,000
PROJECTED REVENUES										
PROPERTY TAXES	2,587,930	2,526,564	2,496,401	2,450,335	2,594,843	2,660,876	2,631,020	2,921,020	2,950,230	2,979,733
LICENSES & PERMITS	293,169	325,329	496,735	387,095	455,002	395,806	438,643	443,029	447,459	451,934
INTERGOVERNMENTAL	2,095,614	1,289,943	1,239,484	1,849,784	2,257,346	1,764,626	1,170,130	1,174,096	1,185,837	1,197,695
FINES & FORFEITURES	177,653	43,770	6,527	7,478	8,138	16,737	9,995	10,095	10,196	10,298
CHARGES FOR SERVICES	4,294,408	4,244,017	4,456,673	4,453,777	4,680,524	4,370,948	4,436,677	4,606,042	4,652,102	4,698,623
INTEREST INCOME	65,753	64,598	70,003	72,145	114,958	264,645	129,814	110,427	111,531	112,647
RENTALS AND LEASES	8,950	76,758	79,673	76,226	98,412	88,937	71,407	72,121	72,842	73,571
MISC. REVENUE	1,510,179	788,989	1,074,150	1,389,452	1,886,333	1,618,720	2,039,581	1,195,043	1,206,993	1,219,063
INCOME TAX & PS LEVY	14,888,061	15,792,899	15,695,437	18,398,694	18,798,213	19,761,000	18,196,950	18,810,754	18,998,862	19,188,850
TRANSFERS-IN (Safety Pensions)	3,016,605	1,767,091	2,763,407	2,340,612	2,893,829	2,512,000	2,643,536	2,610,777	2,636,885	2,663,254
TOTAL REVENUES	28,938,322	26,919,958	28,378,490	31,425,598	33,787,598	33,454,295	31,767,753	31,953,404	32,272,938	32,595,667
PROJECTED EXPENDITURES										
TOTAL PERSONAL SERVICES	21,639,575	20,841,367	21,549,344	22,463,972	23,130,515	24,042,294	26,059,047	25,570,573	25,826,279	26,084,542
CAPITAL OUTLAY	477,690	734,043	709,694	808,898	1,122,770	1,239,981	1,828,731	888,551	897,437	906,411
OTHER	4,759,029	8,842,245	5,771,074	6,910,108	6,646,041	7,170,187	7,128,845	6,535,680	6,601,037	6,667,047
TOTAL EXPENDITURES	26,876,294	30,417,655	28,030,112	30,182,978	30,899,326	32,452,462	35,016,623	32,994,804	33,324,752	33,658,000
ENDING BALANCE 12/31	\$7,654,759	\$4,157,062	\$4,505,440	\$5,748,060	\$8,636,332	\$9,638,165	\$6,389,295	\$5,847,895	\$5,546,081	\$4,983,749
		15.5%	14.8%	20.5%	28.6%	31.2%	19.7%	16.7%	16.8%	15.0%

Table 2.1 General Fund Financial Plan

MAJOR PROGRAMS AND FUNCTIONS

Public Safety - \$23.4 million

Approximately \$23.4 million, a \$721,789 or 2.99% decrease over the 2020 budget of \$24.1 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	2020 Budget	2021 Budget	Increase/Decrease Percentage	Increase/Decrease Amount
Total Public Safety	\$ 24,165,670	\$ 23,443,881	-2.99%	\$ (721,789)

Table 2.2 Major Programs and Functions - Public Safety



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.

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 2021, there is an addition of two new COPS Patrol Officers. The cost of these officers will be partially offset with a \$250,000 Community Oriented Policing Services (COPS) grant. These officers will focus primarily on community policing.

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.

Fund	Division	2020 Budget	2021 Budget	Increase/Decrease	2020	Percentage of 2020 budget	2021	Percentage of 2021 budget
100	Police Administration	\$ 1,018,495	\$ 1,002,941	-1.53%	\$ 1,018,495	7.38%	\$ 1,002,941	7.39%
100	Criminal Investigation	1,774,089	1,608,690	-9.32%	1,774,089	12.86%	1,608,690	11.86%
100	Narcotics	804,245	805,039	0.10%	804,245	5.83%	805,039	5.94%
100	Uniform Patrol	6,807,696	6,653,520	-2.26%	6,807,696	49.33%	6,653,520	49.06%
100	Police Services	351,561	356,628	1.44%	351,561	2.55%	356,628	2.63%
100	Dispatch	1,414,391	1,446,645	2.28%	1,414,391	10.25%	1,446,645	10.67%
100	Jail	1,312,591	1,378,675	5.03%	1,312,591	9.51%	1,378,675	10.17%
242	Law Enforcement Trust	0	60,000	100.00%	0	0.00%	60,000	0.44%
243	Mandatory Drug Fine	178,743	168,743	-5.59%	178,743	1.30%	168,743	1.24%
248	Enforcement Education	7,500	0	-100.00%	7,500	0.05%	0	0.00%
251	Police Grants	131,265	81,697	-37.76%	131,265	0.95%	81,697	0.60%
	Total Police	\$ 13,800,576	\$ 13,562,578	-1.72%	\$ 13,800,576	100.00%	\$ 13,562,578	100.00%

Table 2.3 Major Programs and Functions - Police

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 included keeping all the firefighters previously funded by the Staffing for Adequate Fire and Emergency Response Grant (SAFER) and added two new Firefighter/EMT positions. Fire Training/Prevention division elevates one Lieutenant position to a Captain in 2021,



otherwise there are no other personnel changes. 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.

Fund	Division	2020 Budget	2021 Budget	Increase/Decrease	2020	Percentage of 2020 budget	2021	Percentage of 2021 budget
100	Fire Administration	\$ 441,620	\$ 442,860	0.28%	\$ 441,620	4.26%	\$ 442,860	4.48%
100	Fire Operations	9,241,315	8,763,085	-5.17%	9,241,315	89.16%	8,763,085	88.68%
100	Fire Prevention	673,309	666,508	-1.01%	673,309	6.50%	666,508	6.75%
229	EMS	8,850	8,850	0.00%	8,850	0.09%	8,850	0.09%
	Total Fire	\$ 10,365,094	\$ 9,881,303	-4.67%	\$ 10,365,094	100.00%	\$ 9,881,303	100.00%

Table 2.4 Major Programs and Functions - Fire

Community Environment - \$2.8 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 2021, the Nuisance Abatement Fund has a budget of \$330,000 which is unchanged from 2020. Nuisance enforcement is the largest expenditure for 2021 at \$300,000, which is unchanged from the 2020 budget of \$300,000. Nuisance enforcement costs were \$371,713 in 2019.

The Community Development Escrow Fund had actual expenditures of \$402,869 in 2019 and a \$106,138 budget for 2020. The 2021 budget is \$106,138. 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 program had expenditures of \$77,680 in 2019. The 2020 and 2021 budget for the Neighborhood Stabilization Program Fund is \$0. Monies will be geared towards other community development needs in 2020 and 2021.

Community Development Act 1974 Fund and the HOME Fund (down payment assistance) are also federal funded programs totaling nearly \$1.2 million. These programs include code enforcement, property rehabilitation, and assistance for community based programs.

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 \$261,649 for 2021, which is an 11.38% decrease from the 2020 budget of \$295,245, and totals 9.28% of the overall 2021 Community Environment budget. This decrease is primarily due to a reduction in expenditures for the acquisition of property and property tax expenditures being

moved to the General Fund Non-Departmental budget. Expenditures for 2019 were \$225,729. This was the first year for this new division.

The Building Inspection 2021 budget of \$545,829 is \$41,293 or 8.18% higher than the 2020 budget. This is due to higher personal service costs in 2021. One Field Inspector position has been eliminated from the budget and a Secretary position has been added for 2021. Actual costs were \$474,082 in 2019.

Planning sees an increase of 6.51% from the 2020 budget of \$375,585, to the 2021 budget of \$400,049. A new Certified Local Government position was added in 2020 and the Zoning Inspector position was upgraded to Zoning Administrator in 2021.

Fund	Division	2020 Budget	2021 Budget	Increase/Decrease	2020	Percentage of 2020 budget	2021	Percentage of 2021 budget
100	Administration	\$295,245	\$261,649	-11.38%	\$295,245	10.40%	\$261,649	9.28%
100	Building Inspection	504,536	545,829	8.18%	504,536	17.77%	545,829	19.36%
100	Planning	375,585	400,049	6.51%	375,585	13.23%	400,049	14.19%
254	HOME Program	290,000	290,000	0.00%	290,000	10.21%	290,000	10.29%
260	Nuisance Abatement	330,000	330,000	0.00%	330,000	11.62%	330,000	11.71%
429	Community Development Act 1974	938,000	885,000	-5.65%	938,000	33.03%	885,000	31.40%
736	Community Development Escrow	106,138	106,138	0.00%	106,138	3.74%	106,138	3.77%
	Total Community Environment	\$ 2,839,504	\$ 2,818,665	-0.73%	\$ 2,839,504	100.00%	\$ 2,818,665	100.00%

Table 2.5 Major Programs and Functions – Community Environment

Capital Improvements - \$19.5 million

A total of \$19.5 million is budgeted for capital improvements and items associated with those capital improvements. This a decrease of 16.74%, under the 2020 budget of \$23.4 million. The majority of the budgeted improvements are as follows:

- Enterprise Funds (Water, Sewer, Storm Water & Airport) budgeted \$13 million
- Capital Improvement Fund budgeted \$4.2 million
- Special Assessment Funds budgeted \$1.2 million
- Computer Replacement Fund budgeted \$0.5 million

The Special Assessment Fund for the 2021 Budget is the 2021 Sidewalk, Curb and Gutter Program Fund. The 2018, 2019, and 2020 Sidewalk, Curb and Gutter Program Funds have no expenditures budgeted for 2021. Property owners, the beneficiaries of these projects, are assessed for the cost of these projects.

The Capital Improvements Fund budgeted \$4.2 million. Street improvements are the main focus of this budget with approximately \$2.5 spent on the Ohio Department of Transportation (ODOT) Urban Paving Program, which will pave State Route 73 from Germantown Road to the City limits. Another \$2 million being spent on local street paving, \$0.4 million spent on an ODOT Safety Project for 1st Avenue that will work towards connecting the existing bike path along Verity Parkway to the upcoming Downtown Bike Path Connector, and \$0.1 million on traffic signal upgrades.

The Storm Water Fund will aid in the funding for paving streets with \$0.6 million in 2021. 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 will contribute \$0.3 million in 2021, for the replacement of the existing paver stones on the plaza surrounding the city building. This fund receives federal and/or state grants and property taxes as revenue.

The Airport Fund has a budget of \$0.5 million in 2021, this being for a potential capital grant allocation to cover the cost of a capital project such as fencing for the perimeter of the airport. The Airport Capital Budget accounts for 2.58% of the overall Capital & Special Assessment expenditures.

Enterprise capital budgets include:

- Water - \$3 million for water related improvements funded by the Water Fund (water charges).
- Sewer - \$8.3 million for sewer related improvements funded by the Sewer Fund (sewer charges).
- Storm Water - \$1.1 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 2021. 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.

Fund	Division	2020 Budget	2021 Budget	Increase/Decrease	2020	Percentage of 2020 budget	2021	Percentage of 2021 budget
220	Capital Improvement	\$3,502,000	\$4,212,000	20.27%	\$3,502,000	14.93%	\$4,212,000	21.56%
415	Storm Water Capital Reserve	1,250,000	1,100,000	-12.00%	1,250,000	5.33%	1,100,000	5.63%
481	Downtown Improvement	303,853	273,553	-9.97%	303,853	1.30%	273,553	1.40%
485	Economic Development Bond Service	157,968	160,168	1.39%	157,968	0.67%	160,168	0.82%
492	Airport Improvement	630,000	504,000	-20.00%	630,000	2.69%	504,000	2.58%
494	Water Capital Improvement	2,560,000	3,010,000	17.58%	2,560,000	10.91%	3,010,000	15.41%
495	Sewer Capital Reserve	13,560,000	8,310,000	-38.72%	13,560,000	57.80%	8,310,000	42.54%
498	Computer Replacement	475,000	475,000	0.00%	475,000	2.02%	475,000	2.43%
499	Property Development	322,382	234,858	-27.15%	322,382	1.37%	234,858	1.20%
891	2020 Sidewalk Curb & Gutter	700,000	0	-100.00%	700,000	2.98%	0	0.00%
892	2021 Sidewalk Curb & Gutter	0	1,255,000	100.00%	0	0.00%	1,255,000	6.42%
Total Capital & Special Assessment		\$23,461,203	\$19,534,579	-16.74%	\$23,461,203	100.00%	\$19,534,579	100.00%

Table 2.6 Major Programs and Functions – Capital & Special Assessment

Internal Service - \$10 million

The Municipal Garage Fund has a \$3.8 million budget in 2021, down 1.47% from \$3.9 million in 2020, which had \$1.5 million budgeted for purchase of vehicles and equipment. Purchase of vehicles and equipment is \$1.1 million for 2021. 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 \$6.2 million budget for employee health care, in 2020. There is a 0.58% decrease for the 2021 budget of \$6,195,623. Health care is self-funded

and each department who uses this service contributes to this fund. This budget increased 6% for 2019 and 2020, and had no increase in 2021.

Fund	Division	2020 Budget	2021 Budget	Increase/Decrease	2020	Percentage of 2020 budget	2021	Percentage of 2021 budget
605	Municipal Garage	\$3,934,013	\$3,876,305	-1.47%	\$3,934,013	38.70%	\$3,876,305	38.49%
661	Employee Benefits	6,231,618	6,195,623	-0.58%	6,231,618	61.30%	6,195,623	61.51%
	Total Internal Services	\$10,165,631	\$10,071,928	-0.92%	\$10,165,631	100.00%	\$10,071,928	100.00%

Table 2.7 Major Programs and Functions – Internal Service

General Government - \$8.8 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 \$8.8 million for 2021 (includes \$6.3 million from the General Fund).

Fund	Division	2020 Budget	2021 Budget	Increase/Decrease	2020	Percentage of 2020 budget	2021	Percentage of 2021 budget
100	City Council	\$165,610	\$153,142	-7.53%	\$165,610	1.61%	\$153,142	1.75%
100	City Manager's Office	398,885	350,530	-12.12%	398,885	3.87%	350,530	4.00%
100	Finance Administration	298,212	293,425	-1.61%	298,212	2.89%	293,425	3.35%
100	Treasury	240,610	226,341	-5.93%	240,610	2.33%	226,341	2.58%
100	Purchasing	96,009	96,372	0.38%	96,009	0.93%	96,372	1.10%
100	Information Systems	727,072	718,722	-1.15%	727,072	7.06%	718,722	8.21%
100	Human Resources	416,995	374,925	-10.09%	416,995	4.05%	374,925	4.28%
100	Law	693,317	669,173	-3.48%	693,317	6.73%	669,173	7.64%
100	Building Maintenance	482,412	443,728	-8.02%	482,412	4.68%	443,728	5.07%
100	Economic Development	808,061	737,982	-8.67%	808,061	7.84%	737,982	8.43%
100	Communications	249,530	153,772	-38.38%	249,530	2.42%	153,772	1.76%
100	Engineering	484,487	442,301	-8.71%	484,487	4.70%	442,301	5.05%
100	Non- departmental	2,290,463	1,681,116	-26.60%	2,290,463	22.23%	1,681,116	19.20%
210	Grounds Maintenance	543,432	256,933	-52.72%	543,432	5.27%	256,933	2.93%
230	Taxation	800,051	705,343	-11.84%	800,051	7.76%	705,343	8.05%
238	UDAG	60,000	0	-100.00%	60,000	0.58%	0	0.00%
249	Civic Development	473,684	355,000	-25.06%	473,684	4.60%	355,000	4.05%
510	Water Administration	558,922	554,262	-0.83%	558,922	5.42%	554,262	6.33%
520	Sewer Administration	517,356	544,257	5.20%	517,356	5.02%	544,257	6.21%
	Total General Government	\$10,305,108	\$8,757,324	-15.02%	\$10,305,108	100.00%	\$8,757,324	100.00%

Table 2.8 Major Programs and Functions – General Government

Leisure - \$1 million

Leisure activities include park maintenance 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 (\$0.8 million).

Fund	Division	2020 Budget	2021 Budget	Increase/Decrease	2020	Percentage of 2020 budget	2021	Percentage of 2021 budget
100	Community Center	\$ 120,000	\$ 120,000	0.00%	\$ 120,000	12.03%	\$ 120,000	12.39%
100	Parks Maintenance	877,093	848,768	-3.23%	877,093	87.97%	848,768	87.61%
	Total Leisure	\$ 997,093	\$ 968,768	-2.84%	\$997,093	100.00%	\$ 968,768	100.00%

Table 2.9 Major Programs and Functions – Leisure

Court - \$2.5 million

The Municipal Court has a total budget of \$2.5 million for 2021. 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 2021.

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.

Fund	Division	2020 Budget	2021 Budget	Increase/Decrease	2020	Percentage of 2020 budget	2021	Percentage of 2021 budget
240	Court Computerization	\$ 169,500	\$ 100,000	-41.00%	\$ 169,500	6.83%	\$ 100,000	3.99%
245	Probation	198,814	165,977	-16.52%	198,814	8.01%	165,977	6.63%
247	Indigent Driver/Alcohol Treatment	25,000	25,250	1.00%	25,000	1.01%	25,250	1.01%
250	Municipal Court	1,918,774	1,765,621	-7.98%	1,918,774	77.33%	1,765,621	70.53%
252	Court IDIAM	25,000	25,000	0.00%	25,000	1.01%	25,000	1.00%
253	Court Special Projects	144,294	421,392	192.04%	144,294	5.82%	421,392	16.83%
	Total Court	\$ 2,481,382	\$ 2,503,240	0.88%	\$ 2,481,382	100.00%	\$ 2,503,240	100.00%

Table 2.10 Major Programs and Functions - Court

Public Health - \$0.8 million

The Middletown Department of Health budgeted \$0.8 million for 2021. 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	2020 Budget	2021 Budget	Increase/Decrease	2020	Percentage of 2020 budget	2021	Percentage of 2021 budget
228	Health	\$721,670	\$780,477	7.53%	\$721,670	100%	\$780,477	100%

Table 2.11 Major Programs and Functions - Health

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	2020 Budget	2021 Budget	Increase/Decrease	2020	Percentage of 2020 budget	2021	Percentage of 2021 budget
100	Street Lighting	\$717,221	\$697,221	-2.79%	\$717,221	16.70%	\$697,221	16.12%
210	Electronic Maintenance	691,012	679,712	-1.64%	691,012	16.09%	679,712	15.72%
210	Street Maintenance	2,886,821	2,946,949	2.08%	2,886,821	67.21%	2,946,949	68.16%
	Total Streets	\$4,295,054	\$4,323,882	0.67%	\$4,295,054	100.00%	\$4,323,882	100.00%

Table 2.12 Major Programs and Functions - Streets

Other - \$23.3 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 - \$0.8 million for operation of the City Airport facilities and is funded by hangar leases and General Fund subsidies.
- Transit - \$6.9 million for the public transit system operations and is funded by grants with General Fund subsidies. The 220.83% increase from 2020 to 2021 is due to the replacement of an existing bus and for the purchase of four commuter buses, all which were 100% funded by grant monies.
- Sewer Fund - \$4.9 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 - \$1.3 million for maintenance of the City's storm water system.
- Water Fund - \$4.6 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	2020 Budget	2021 Budget	Increase/Decrease	2020	Percentage of 2020 budget	2021	Percentage of 2021 budget
510	Water Treatment	\$2,839,982	\$2,824,300	-0.55%	\$2,839,982	15.34%	\$2,824,300	12.13%
510	Water Maintenance	1,854,528	1,790,633	-3.45%	1,854,528	10.01%	1,790,633	7.69%
515	Storm Water Maintenance	1,122,739	1,347,246	20.00%	1,122,739	6.06%	1,347,246	5.78%
520	Public Works Administration	688,599	787,569	14.37%	688,599	3.72%	787,569	3.38%
520	Water Reclamation	3,411,636	3,407,301	-0.13%	3,411,636	18.42%	3,407,301	14.63%
520	Sewer Maintenance	1,435,585	1,443,581	0.56%	1,435,585	7.75%	1,443,581	6.20%
525	Airport	1,109,793	841,569	-24.17%	1,109,793	5.99%	841,569	3.61%
530	Transit	2,151,994	6,904,187	220.83%	2,151,994	11.62%	6,904,187	29.64%
546	Wellfield Protection	289,000	288,860	-0.05%	289,000	1.56%	288,860	1.24%
555	Litter/Waste Collection	52,030	54,239	4.25%	52,030	0.28%	54,239	0.23%
555	Solid Waste Disposal	3,562,162	3,600,783	1.08%	3,562,162	19.24%	3,600,783	15.46%
	Total Other	\$18,518,048	\$23,290,268	25.77%	\$18,518,048	100.00%	\$23,290,268	100.00%

Table 2.13 Major Programs and Functions – Other

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	2020 Budget	2021 Budget	Increase/Decrease	2020	Percentage of 2020 budget	2021	Percentage of 2021 budget
215	Conservancy	\$125,449	\$125,449	0.00%	\$125,449	14.67%	\$125,449	14.67%
262	Senior Citizens Levy	729,810	729,810	0.00%	729,810	85.33%	729,810	85.33%
	Total To Other Agencies	\$855,259	\$855,259	0.00%	\$855,259	100.00%	\$855,259	100.00%

Table 2.14 Major Programs and Functions – Other Agencies

Major Functions/Programs

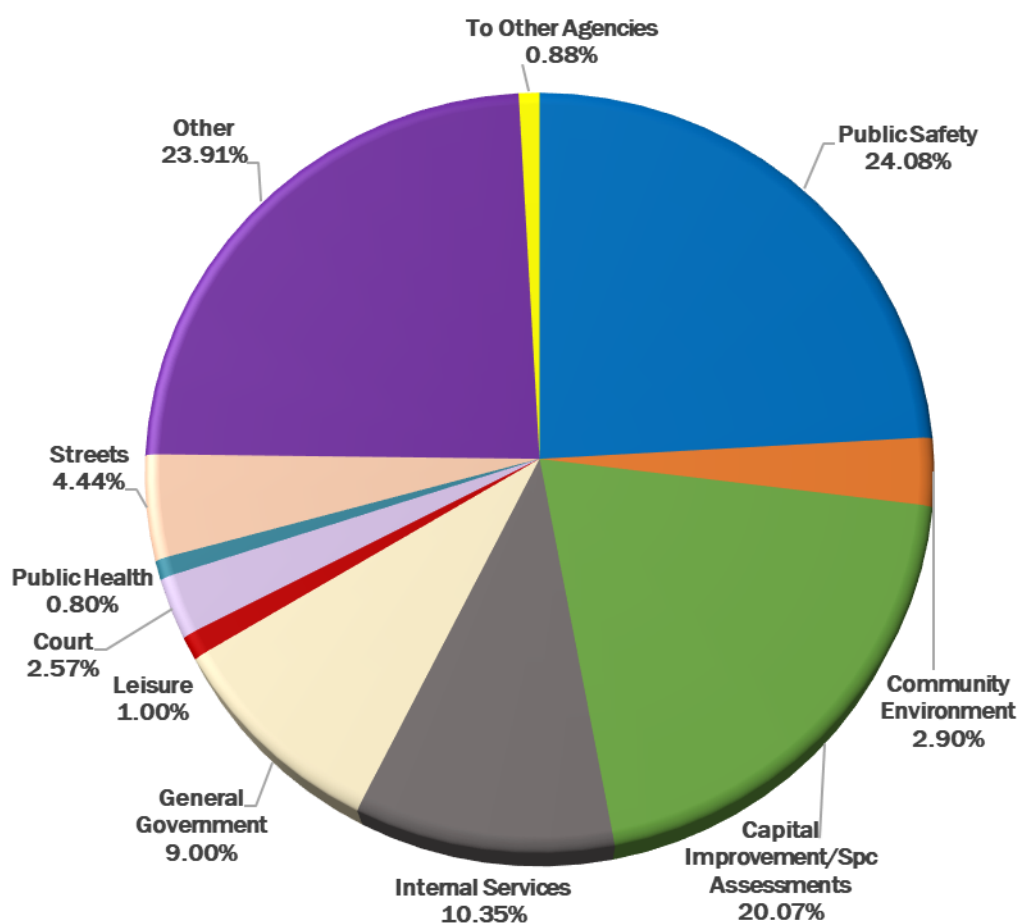


Figure 2.1 Percentage of budget by major function / program

BUDGETARY FUNDS

GOVERNMENTAL FUNDS		
GENERAL FUND *	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS
SPECIAL REVENUE FUNDS	General Obligation Bond Retirement Special Assessment Bond Retirement East End/Towne Blvd Tax Increment Financing Downtown Tax Increment Financing Aeronca Tax Increment Financing Airport/Riverfront Tax Increment Financing Miller Rd North Tax Increment Financing Towne Mall/Hospital Tax Increment Financing Renaissance North Tax Increment Financing Renaissance South Tax Increment Financing Greentree Industrial Park Tax Increment Fin. Made Industrial Park Tax Increment Financing South Yankee Rd Tax Increment Financing Towne Mall Tax Increment Financing	Capital Improvements Downtown Improvements Airport Improvements Water Capital Reserve Storm Water Capital Reserve Sewer Capital Reserve Computer Replacement Property Development Economic Development Bond Service
City Income Tax * Public Safety Levy Auto & Gas Tax Conservancy Health & Environment * EMS UDAG Court Computerization Law Enforcement Trust Mandatory Drug Fine Probation Services Termination Pay Indigent Driver Alcohol Treatment Enforcement/Education Civic Development Municipal Court Police Grants Court IDIAM Court Special Projects Nuisance Abatement Senior Citizens Levy		SPECIAL ASSESSMENT FUNDS
		2018 Sidewalk Curb, & Gutter 2019 Sidewalk, Curb, & Gutter 2020 Sidewalk Curb, & Gutter 2021 Sidewalk Curb, & Gutter
	FEDERAL GRANT FUNDS	TRUST FUNDS
	Home Program Community Development Act 1974 Community Development Act Escrow Neighborhood Stabilization Program	Police Relief & Pension Fire Relief & Pension
		COUNCIL APPROPRIATES EXPENDITURES FOR ALL FUNDS
		* DENOTES MAJOR FUND
PROPRIETARY FUNDS		
ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	
Water Storm Water Sewer Airport	Transit Wellfield Protection Solid Waste Disposal	Municipal Garage Employee Benefits

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, City Income Tax Fund, and the Health 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 2021 budget that meet these criteria, the General Fund and the Income Tax Fund. These major funds constitute 33.81% of the total revenue and 30.78% of the total expenditures, not including other uses and sources, for all funds.

Beginning in 2019, the City began reporting the Health Fund as a major fund due to a newly discovered rule: according to Ohio Revised Code (ORC) 3709.36, city health districts are considered separate entities, regardless of whether they were established by a city's charter and/or they are controlled by a city's council. As a separate entity, the board of health or health district is defined as a "body politic and corporate." In other words, it's considered its own legal entity under a single governmental authority.

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 2021 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 Fund 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.

2021 SUMMARIES BY FUND

Fund # Fund	Beginning Balance 1/1/2021	Total Revenues & Other Sources	Total Expenditures & Other Uses	Ending Balance 12/31/2021	% of Total Budgeted Revenues	% of Total Budgeted Expenditures
100 General Fund	\$6,389,295	\$31,953,404	\$32,994,804	\$5,347,895	22.67%	22.61%
Special Revenue Funds						
230 City Income Tax	\$737,442	\$23,412,665	\$23,746,105	\$404,002	16.61%	16.27%
200 Public Safety Levy	\$47,992	\$3,337,762	\$3,385,754	\$0	2.37%	2.32%
210 Auto & Gas Tax Fund	\$1,055,204	\$3,881,542	\$3,883,594	\$1,053,152	2.75%	2.66%
215 Conservancy Fund	\$25,216	\$115,252	\$125,449	\$15,019	0.08%	0.09%
228 Health & Environment Fund	\$156,709	\$640,621	\$780,477	\$16,853	0.45%	0.53%
229 EMS Fund	\$34,514	\$2,850	\$8,850	\$28,514	0.00%	0.01%
238 UDAG (Urban Development Action Grant) Fund	\$51,300	\$2,850	\$0	\$54,150	0.00%	0.00%
240 Municipal Court Computerization Fund	\$35,901	\$65,500	\$100,000	\$1,401	0.05%	0.07%
242 Law Enforcement Trust Fund	\$136,418	\$19,500	\$60,000	\$95,918	0.01%	0.04%
243 Law Enforcement Mandatory Drug Fine	\$117,715	\$80,000	\$168,743	\$28,972	0.06%	0.12%
245 Probation Services Fund	\$112,423	\$107,060	\$165,977	\$53,506	0.08%	0.11%
246 Termination Pay Fund	\$764,954	\$475,000	\$750,000	\$489,954	0.34%	0.51%
247 Indigent Driver Alcohol/Treatment	\$34,644	\$21,848	\$25,250	\$31,242	0.02%	0.02%
248 Enforcement/Education Fund	\$41,209	\$6,400	\$0	\$47,609	0.00%	0.00%
249 Civic Development Fund	\$208,343	\$200,000	\$355,000	\$53,343	0.14%	0.24%
250 Municipal Court Fund	\$1,363	\$1,983,844	\$1,765,621	\$219,586	1.41%	1.21%
251 Police Grant Fund	\$79,732	\$39,563	\$73,448	\$45,847	0.03%	0.05%
252 Court IDIAM Fund	\$34,345	\$7,097	\$25,000	\$16,442	0.01%	0.02%
253 Court Special Projects Fund	\$521,293	\$135,660	\$421,392	\$235,561	0.10%	0.29%
260 Nuisance Abatement Fund	\$44,418	\$335,000	\$330,000	\$49,418	0.24%	0.23%
262 Senior Citizens Levy Fund	\$1	\$729,810	\$729,810	\$1	0.52%	0.50%
Total Special Revenue Funds	\$4,241,136	\$35,599,824	\$36,900,470	\$2,940,490	25.26%	25.28%
Debt Service Funds						
305 General Obligation Bond Retirement	\$207,931	\$1,381,713	\$1,438,305	\$151,339	0.98%	0.99%
325 Special Assessment Bond Retirement	\$533,405	\$250,400	\$172,997	\$610,808	0.18%	0.12%
340 East End/Towne Blvd. TIF	\$269,757	\$394,000	\$361,800	\$301,957	0.28%	0.25%
345 Downtown Tax Increment Financing	\$4,511	\$8,155	\$10,100	\$2,566	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	\$11,690	\$974	\$35	\$12,629	0.00%	0.00%
360 Miller Rd North Tax Increment Financing	\$118,173	\$9,077	\$300	\$126,950	0.01%	0.00%
370 Towne Mall/Hospital Tax Incr Financing	\$76,532	\$585,000	\$586,750	\$74,782	0.42%	0.40%
371 Renaissance North Tax Increment Financing	\$126,311	\$285,000	\$283,850	\$127,461	0.20%	0.19%
372 Renaissance South Tax Increment Financing	\$208,070	\$285,000	\$299,750	\$193,320	0.20%	0.21%
375 Greentree Industrial Park Tax Increment Financing	\$346,751	\$42,500	\$75,020	\$314,231	0.03%	0.05%
376 Made Industrial Park Tax Increment Financing	\$2,442	\$390	\$35	\$2,797	0.00%	0.00%
377 South Yankee Rd Tax Increment Financing	\$24,236	\$250	\$35	\$24,451	0.00%	0.00%
378 Towne Mall Tax Increment Financing	\$0	\$100,000	\$100,000	\$0	0.07%	0.07%
Total Debt Service Funds	\$1,934,230	\$3,342,459	\$3,329,013	\$1,947,676	2.37%	2.28%
Capital Projects Funds						
220 Capital Improvements Fund	\$1,614,718	\$3,855,682	\$4,212,000	\$1,258,400	2.74%	2.89%
481 Downtown Improvements	\$127,154	\$212,704	\$273,553	\$66,305	0.15%	0.19%

2021 SUMMARIES BY FUND

Fund #	Fund	Beginning Balance 1/1/2021	Total Revenues & Other Sources	Total Expenditures & Other Uses	Ending Balance 12/31/2021	% of Total Budgeted Revenues	% of Total Budgeted Expenditures
<u>Capital Projects Funds (continued)</u>							
485	Economic Development Bond Service Fund	\$2,264	\$160,168	\$160,168	\$2,264	0.11%	0.11%
492	Airport Improvements Fund	\$361,378	\$524,000	\$504,000	\$381,378	0.37%	0.35%
494	Water Capital Reserve Fund	\$6,781,405	\$2,551,787	\$3,010,000	\$6,323,192	1.81%	2.06%
415	Storm Water Capital Reserve Fund	\$1,243,536	\$1,056,142	\$1,100,000	\$1,199,678	0.75%	0.75%
495	Sanitary Sewer Capital Reserve Fund	\$10,062,558	\$8,488,820	\$8,310,000	\$10,241,378	6.02%	5.69%
498	Computer Replacement Fund	\$1,287,559	\$208,264	\$475,000	\$1,020,823	0.15%	0.33%
499	Property Development Fund	\$290,418	\$166,464	\$234,858	\$222,024	0.12%	0.16%
Total Capital Projects Funds		\$21,770,990	\$17,224,031	\$18,279,579	\$20,715,442	12.22%	12.52%
<u>Enterprise Funds</u>							
510	Water Fund	\$2,867,337	\$9,737,914	\$9,468,512	\$3,136,739	6.91%	6.49%
515	Storm Water Fund	\$469,014	\$2,386,540	\$2,512,160	\$343,394	1.69%	1.72%
520	Sewer Fund	\$4,551,139	\$14,928,362	\$15,374,547	\$4,104,953	10.59%	10.53%
525	Airport Fund	\$198,498	\$1,078,490	\$982,269	\$294,719	0.77%	0.67%
530	Transit System Fund	\$136,542	\$6,987,687	\$6,904,187	\$220,042	4.96%	4.73%
546	Wellfield Protection Fund	\$1,913,371	\$282,891	\$319,607	\$1,876,655	0.20%	0.22%
555	Solid Waste Disposal Fund	\$9,937	\$3,693,051	\$3,655,459	\$47,529	2.62%	2.50%
Total Enterprise Funds		\$10,145,838	\$39,094,935	\$39,216,741	\$10,024,031	27.74%	26.87%
<u>Internal Service Fund</u>							
605	Municipal Garage Fund	\$5,784,840	\$2,571,198	\$3,876,305	\$4,479,734	1.82%	2.66%
661	Employee Benefits Fund	\$702,445	\$6,262,369	\$6,195,623	\$769,191	4.44%	4.25%
Total Internal Service Funds		\$6,487,285	\$8,833,567	\$10,071,928	\$5,248,925	6.27%	6.90%
<u>Trust Funds</u>							
725	Police Pension Fund	\$501,203	\$1,096,400	\$1,236,752	\$360,851	0.78%	0.85%
726	Fire Pension Fund	\$452,207	\$1,297,865	\$1,383,205	\$366,867	0.92%	0.95%
Total Trust Funds		\$953,410	\$2,394,265	\$2,619,957	\$727,718	1.70%	1.80%
<u>Federal Grant Funds</u>							
254	Home Program Fund	\$29,577	\$290,000	\$290,000	\$29,577	0.21%	0.20%
429	Community Development Act 1974 Fund	\$113,084	\$885,000	\$885,000	\$113,084	0.63%	0.61%
736	Community Development Escrow Fund	\$292,812	\$60,245	\$106,138	\$246,919	0.04%	0.07%
258	Neighborhood Stabilization Program	\$460	\$0	\$0	\$460	0.00%	0.00%
Total Federal Grant Funds		\$435,933	\$1,235,245	\$1,281,138	\$390,040	0.88%	0.88%
<u>Special Assessments</u>							
881	2018 Sidewalk, Curb & Gutter Fund	\$2	\$0	\$0	\$2	0.00%	0.00%
890	2019 Sidewalk, Curb, & Gutter Fund	\$107,570	\$0	\$0	\$107,570	0.00%	0.00%
892	2021 Sidewalk, Curb, & Gutter Fund	\$0	\$1,255,000	\$1,255,000	\$0	0.89%	0.86%
Total Special Assessments		\$107,572	\$1,255,000	\$1,255,000	\$107,572	0.89%	0.86%
GRAND TOTAL - ALL FUNDS		\$52,465,689	\$140,932,730	\$145,948,630	\$47,449,789	100.00%	100.00%

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

MATRIX BY FUND CLASSIFICATION	MAJOR GOVERNMENTAL FUND									
	GENERAL FUND									
	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget
BALANCE: JAN 1	\$6,476,504	\$6,950,716	\$5,592,731	\$7,654,759	\$4,157,062	\$4,505,440	\$5,748,060	\$8,636,332	\$9,638,165	\$6,389,295
REVENUES:										
Charges for Services	4,350,245	4,552,185	4,294,408	4,244,017	4,456,673	4,453,777	4,680,524	4,370,948	4,436,677	4,606,042
Fines and Forfeitures	210,958	211,211	177,653	43,770	6,527	7,478	8,138	16,737	9,995	10,095
Income Taxes										
Interest Income	97,345	2,859	65,753	64,598	70,003	72,145	114,958	264,645	129,814	110,427
Intergovernmental	2,425,839	2,540,620	2,095,614	1,289,943	1,239,484	1,849,784	2,257,346	1,764,626	1,170,130	1,174,096
Licenses and Permits	296,201	319,180	293,169	325,329	496,735	387,095	455,002	395,806	438,643	443,029
Miscellaneous	787,368	759,270	748,491	682,017	767,748	729,157	1,072,286	829,292	755,646	763,003
Other Taxes										
Property Taxes	2,660,424	2,545,172	2,587,930	2,526,564	2,496,401	2,450,335	2,594,843	2,660,876	2,631,020	2,921,020
Reimbursements	370,219	663,307	502,339	106,971	306,402	515,295	770,764	684,429	324,668	327,915
Rentals & Leases	60,238	58,577	8,950	76,758	79,673	76,226	98,412	88,937	71,407	72,121
TOTAL REVENUES	11,258,837	11,652,381	10,774,307	9,359,967	9,919,646	10,541,292	12,052,273	11,076,296	9,968,000	10,427,748
OTHER SOURCES/USES:										
Transfers In	17,357,653	16,565,517	17,904,666	17,559,990	18,458,844	20,884,306	21,735,325	22,377,999	21,799,753	21,525,656
Transfers Out	(99,000)	(969,000)	(2,009,411)	(1,000,000)	(758,118)	(886,668)	(571,218)	(1,196,093)	(984,968)	(655,168)
Loans to/from Other Funds	(271,359)	(718,547)	2,268,760							
Proceeds from Debt										
TOTAL OTHER SOURCES/USES	16,987,294	14,877,970	18,164,015	16,559,990	17,700,726	19,997,638	21,164,107	21,181,906	20,814,785	20,870,488
EXPENDITURES:										
Personal Services	22,472,415	22,550,848	21,639,575	20,841,367	21,549,347	22,463,972	23,130,515	24,042,294	26,059,047	25,570,573
Contractual Services	4,385,924	4,369,946	4,363,231	4,368,938	4,474,634	4,992,757	5,006,173	5,225,613	5,618,438	5,337,262
Commodities	434,408	458,687	395,798	477,806	595,114	550,395	911,614	510,042	574,439	543,250
Capital Outlays	479,172	508,855	477,690	734,043	730,374	808,898	1,122,770	1,239,981	1,828,731	888,551
Loans				2,995,500	(77,475)	480,289	157,036	238,439	(49,000)	
Debt Service										
TOTAL EXPENDITURES	27,771,919	27,888,336	26,876,294	29,417,654	27,271,994	29,296,310	30,328,108	31,256,369	34,031,655	32,339,636
BALANCE DEC. 31	\$6,950,716	\$5,592,731	\$7,654,759	\$4,157,062	\$4,505,440	\$5,748,060	\$8,636,332	\$9,638,165	\$6,389,295	\$5,347,895

MATRIX BY FUND CLASSIFICATION	MAJOR GOVERNMENTAL FUND									
	INCOME TAX FUND									
	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget
BALANCE: JAN 1	\$24,445	\$24,681	\$31,246	\$33,835	\$119,709	\$117,293	\$445,732	\$380,774	\$466,092	\$737,442
REVENUES:										
Charges for Services										
Fines and Forfeitures										
Income Taxes	19,659,979	19,949,273	20,560,181	21,571,744	22,285,507	24,495,698	24,941,368	26,309,538	24,136,769	23,412,665
Interest Income										
Intergovernmental										
Licenses and Permits										
Miscellaneous										
Other Taxes										
Property Taxes										
Reimbursements										
Rentals & Leases										
TOTAL REVENUES	19,659,979	19,949,273	20,560,181	21,571,744	22,285,507	24,495,698	24,941,368	26,309,538	24,136,769	23,412,665
OTHER SOURCES/USES:										
Transfers In										
Transfers Out	(19,140,688)	(19,359,018)	(19,918,629)	(20,895,932)	(21,798,473)	(23,617,306)	(24,376,022)	(25,585,890)	(23,065,368)	(23,040,762)
Loans to/from Other Funds										
Proceeds from Debt										
TOTAL OTHER SOURCES/USES	(19,140,688)	(19,359,018)	(19,918,629)	(20,895,932)	(21,798,473)	(23,617,306)	(24,376,022)	(25,585,890)	(23,065,368)	(23,040,762)
EXPENDITURES:										
Personal Services	465,449	489,870	490,442	454,580	434,245	504,462	554,600	586,430	656,926	650,918
Contractual Services	50,769	89,962	143,207	131,729	52,895	40,503	59,041	39,009	135,125	46,425
Commodities	2,837	3,019	5,314	3,630	2,310	4,987	5,316	8,218	7,000	7,000
Capital Outlays		839					11,348	4,673	1,000	1,000
Loans										
Debt Service										
TOTAL EXPENDITURES	519,055	583,690	638,963	589,939	489,450	549,953	630,305	638,330	800,051	705,343
BALANCE DEC. 31	\$24,681	\$31,246	\$33,835	\$119,709	\$117,293	\$445,732	\$380,774	\$466,092	\$737,442	\$404,002

MATRIX BY FUND CLASSIFICATION	MAJOR GOVERNMENTAL FUND									
	HEALTH FUND									
	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget
BALANCE: JAN 1								\$154,490	\$98,490	\$156,709
REVENUES:										
Charges for Services								282,210	289,788	275,520
Fines and Forfeitures										
Income Taxes										
Interest Income										
Intergovernmental								18,335	70,101	15,101
Licenses and Permits										
Miscellaneous								76,472	25,000	5,000
Other Taxes										
Property Taxes										
Reimbursements										
Rentals & Leases										
TOTAL REVENUES								377,017	384,889	295,621
OTHER SOURCES/USES:										
Transfers In								150,000	395,000	345,000
Transfers Out										
Loans to/from Other Funds										
Proceeds from Debt										
TOTAL OTHER SOURCES/USES								150,000	395,000	345,000
EXPENDITURES:										
Personal Services								489,218	657,673	652,929
Contractual Services								86,098	56,247	119,648
Commodities								2,904	2,950	3,100
Capital Outlays								4,796	4,800	4,800
Loans										
Debt Service										
TOTAL EXPENDITURES								583,016	721,670	780,477
BALANCE DEC. 31								\$98,490	\$156,709	\$16,853

*Health Fund Totals included in Non Major Governmental Funds totals prior to 2019

MATRIX BY FUND CLASSIFICATION	TOTAL OF MAJOR GOVERNMENTAL FUNDS									
	GENERAL FUND + INCOME TAX FUND + HEALTH FUND									
	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget
BALANCE: JAN 1	\$6,500,949	\$6,975,397	\$5,623,977	\$7,688,594	\$4,276,771	\$4,622,733	\$6,193,792	\$9,171,595	\$10,202,746	\$7,283,445
REVENUES:										
Charges for Services	4,350,245	4,552,185	4,294,408	4,244,017	4,456,673	4,453,777	4,680,524	4,653,158	4,726,465	4,881,562
Fines and Forfeitures	210,958	211,211	177,653	43,770	6,527	7,478	8,138	16,737	9,995	10,095
Income Taxes	19,659,979	19,949,273	20,560,180	21,571,744	22,285,507	24,495,698	24,941,368	26,309,538	24,136,769	23,412,665
Interest Income	97,345	2,859	65,753	64,598	70,003	72,145	114,958	264,645	129,814	110,427
Intergovernmental	2,425,839	2,540,620	2,095,614	1,289,943	1,239,484	1,849,784	2,257,346	1,782,961	1,240,231	1,189,197
Licenses and Permits	296,201	319,180	293,169	325,329	496,735	387,095	455,002	395,806	438,643	443,029
Miscellaneous	787,368	759,270	748,491	682,019	767,748	729,157	1,072,286	905,764	780,646	768,003
Other Taxes										
Property Taxes	2,660,424	2,545,172	2,587,930	2,526,564	2,496,401	2,450,335	2,594,843	2,660,876	2,631,020	2,921,020
Reimbursements	370,219	663,307	502,339	106,971	306,402	515,295	770,764	684,429	324,668	327,915
Rentals & Leases	60,238	58,577	8,950	76,758	79,673	76,226	98,412	88,937	71,407	72,121
TOTAL REVENUES	30,918,816	31,601,654	31,334,487	30,931,713	32,205,153	35,036,990	36,993,641	37,762,851	34,489,658	34,136,034
OTHER SOURCES/USES:										
Transfers In	17,357,653	16,565,517	17,904,666	17,559,990	18,458,844	20,884,306	21,735,325	22,527,999	22,194,753	21,870,656
Transfers Out	(19,239,688)	(20,328,018)	(21,928,040)	(21,895,932)	(22,556,591)	(24,503,974)	(24,947,240)	(26,781,983)	(24,050,336)	(23,695,930)
Loans to/from Other Funds	(271,359)	(718,547)	2,268,760							
Proceeds from Debt										
TOTAL OTHER SOURCES/USES	(2,153,394)	(4,481,048)	(1,754,614)	(4,335,942)	(4,097,747)	(3,619,668)	(3,211,915)	(4,253,984)	(1,855,583)	(1,825,274)
EXPENDITURES:										
Personal Services	22,937,864	23,040,718	22,130,016	21,295,948	21,983,592	22,968,434	23,685,115	25,117,942	27,373,646	26,874,420
Contractual Services	4,436,693	4,459,908	4,506,438	4,500,668	4,527,529	5,033,260	5,065,214	5,350,720	5,809,810	5,503,335
Commodities	437,245	461,706	401,112	481,435	597,424	555,382	916,930	521,164	584,389	553,350
Capital Outlays	479,172	509,694	477,690	734,043	730,374	808,898	1,134,118	1,249,450	1,834,531	894,351
Loans				2,995,500	(77,475)	480,289	157,036	238,439	(49,000)	
Debt Service										
TOTAL EXPENDITURES	28,290,974	28,472,026	27,515,256	30,007,594	27,761,444	29,846,264	30,958,413	32,477,716	35,553,376	33,825,456
BALANCE DEC. 31	\$6,975,397	\$5,623,977	\$7,688,594	\$4,276,771	\$4,622,733	\$6,193,792	\$9,017,106	\$10,202,746	\$7,283,445	\$5,768,749

* Health Fund Totals included in Non Major Governmental Funds totals prior to 2019

MATRIX BY FUND CLASSIFICATION	NON MAJOR GOVERNMENTAL FUNDS									
	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget
BALANCE: JAN 1	\$19,647,816	\$18,504,528	\$15,678,310	\$14,646,761	\$20,042,424	\$18,926,109	\$18,955,004	\$28,451,613	\$37,579,678	\$28,549,120
REVENUES:										
Charges for Services	311,249	435,517	338,441	601,185	1,474,306	1,583,178	1,808,924	1,465,493	1,177,201	1,279,421
Fines and Forfeitures	1,726,046	1,714,915	1,725,020	1,644,029	1,537,430	1,674,233	1,610,245	1,539,362	1,914,644	1,846,497
Income Taxes										
Interest Income	79,301	(970)	9,352	101,043	112,043	177,780	288,828	556,801	159,252	182,572
Intergovernmental	16,559,281	14,472,577	12,689,376	5,776,218	7,979,491	6,943,955	8,851,230	6,236,749	6,734,941	8,847,584
Licenses and Permits										
Miscellaneous	1,060,558	934,987	2,216,746	2,493,027	2,042,607	1,970,244	2,987,844	4,725,340	3,403,784	3,491,379
Other Taxes	1,456,760	1,323,443	272,522	317,374	330,793	365,026	337,191	328,146	347,369	200,000
Property Taxes	1,033,108	1,743,094	1,724,991	2,301,771	1,833,624	1,771,472	1,869,910	1,978,685	1,854,242	1,855,696
Reimbursements	331,065	255,333	76,259	431,645	129,692	73,615	1,401,276	307,265	54,442	500
Rentals & Leases	561,625	537,208	533,028	78,616	520,461	509,971	505,843	495,377	732,508	731,713
TOTAL REVENUES	23,118,993	21,416,104	19,585,735	13,744,908	15,960,447	15,069,474	19,661,291	17,633,218	16,378,383	18,435,362
OTHER SOURCES/USES:										
Transfers In	12,234,258	14,288,494	12,717,350	15,754,079	14,152,757	14,744,931	19,048,871	20,024,955	18,336,013	18,561,176
Transfers Out	(6,839,416)	(5,482,000)	(6,016,605)	(4,792,091)	(6,028,407)	(5,737,903)	(6,458,829)	(6,353,000)	(6,218,377)	(6,101,531)
Loans to/from Other Funds	(130,641)		(397,349)	35,589	21,909	1,000	1,333		1,000	1,000
Proceeds from Debt		2,056,916	1,100,715	6,555,886	328,935	786,790				
TOTAL OTHER SOURCES/USES	5,264,201	10,863,410	7,404,111	17,553,463	8,475,194	9,794,818	12,591,375	13,671,955	12,118,636	12,460,645
EXPENDITURES:										
Personal Services	3,498,310	3,335,495	3,223,548	3,508,667	3,522,510	3,587,294	3,532,843	3,380,640	4,054,681	4,032,472
Contractual Services	13,781,093	15,915,335	11,602,238	4,559,754	3,974,940	4,577,323	6,049,827	5,241,666	6,590,248	5,675,133
Commodities	572,294	605,431	630,852	1,008,404	640,035	721,004	557,565	835,009	849,217	847,107
Capital Outlays	8,030,915	9,710,254	9,083,659	11,111,055	13,869,667	12,715,634	9,381,861	9,554,319	23,507,148	19,964,171
Loans										
Debt Service	3,643,870	5,539,217	3,202,448	5,407,117	3,544,804	3,234,142	3,208,851	3,165,475	2,526,283	2,518,161
TOTAL EXPENDITURES	29,526,482	35,105,732	27,742,745	25,594,997	25,551,956	24,835,397	22,730,947	22,177,109	37,527,577	33,037,044
BALANCE DEC. 31	\$18,504,528	\$15,678,310	\$14,925,411	\$20,350,135	\$18,926,109	\$18,955,004	\$28,476,723	\$37,579,678	\$28,549,120	\$26,408,083

*Health Fund totals included prior to 2019

MATRIX BY FUND CLASSIFICATION	PROPRIETARY FUNDS									
	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget
BALANCE: JAN 1	\$13,612,386	\$14,262,591	\$13,690,113	\$15,137,371	\$15,245,683	\$14,718,198	\$17,557,292	\$18,442,152	\$19,576,396	\$16,633,124
REVENUES:										
Charges for Services	26,505,655	26,473,328	26,484,945	26,260,175	27,584,886	29,896,942	33,406,725	34,411,982	34,855,496	37,193,431
Fines and Forfeitures										
Income Taxes										
Interest Income	90,742	2,362	11,520	106,071	129,380	194,213	240,202	345,580	234,332	231,878
Intergovernmental	1,441,713	1,621,334	1,349,664	1,449,591	3,873,364	1,169,645	1,435,728	1,366,380	1,850,400	6,952,687
Licenses and Permits										
Miscellaneous	3,718,443	3,469,255	4,334,450	3,035,205	2,960,618	2,865,959	3,427,214	3,001,440	3,267,561	2,846,996
Other Taxes										
Property Taxes										
Reimbursements	34,383	1,279	32,671	41,925	72,045	143,247	108,295	111,788		
Rentals & Leases	283,465	300,882	319,338	265,529	282,521	272,906	258,361	275,179	270,000	280,000
TOTAL REVENUES	32,074,401	31,868,440	32,532,588	31,158,496	34,902,814	34,542,912	38,876,525	39,512,349	40,477,789	47,504,992
OTHER SOURCES/USES:										
Transfers In	189,000	138,000	137,000	186,000	205,000	630,000	203,000	589,500	537,000	423,510
Transfers Out	(3,702,808)	(4,884,855)	(4,669,824)	(4,566,546)	(5,354,592)	(5,607,560)	(10,021,861)	(10,280,791)	(10,944,053)	(11,058,756)
Loans to/from Other Funds	403,000	371,411		750,000	1,250,000					
Proceeds from Debt										
TOTAL OTHER SOURCES/USES	(3,110,808)	(4,375,444)	(4,532,824)	(3,630,546)	(3,899,592)	(4,977,560)	(9,818,861)	(9,691,291)	(10,407,053)	(10,635,246)
EXPENDITURES:										
Personal Services	6,434,916	6,582,896	6,056,607	6,085,208	6,419,231	6,410,435	6,590,866	6,884,930	8,379,862	7,931,140
Contractual Services	14,328,503	13,437,119	13,983,787	15,076,610	17,043,467	15,471,930	15,980,453	16,170,401	17,864,251	20,124,451
Commodities	2,641,400	2,687,951	2,492,467	2,048,852	1,925,650	2,115,636	2,418,704	2,414,944	3,504,833	3,444,040
Capital Outlays	2,300,593	2,767,364	1,372,831	1,957,975	3,814,297	1,422,194	1,962,321	1,991,657	2,224,662	5,679,932
Loans										
Debt Service	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	1,050,350
TOTAL EXPENDITURES	28,313,388	28,065,474	26,552,506	27,419,638	31,530,707	26,726,258	28,172,804	28,686,814	33,014,008	38,229,913
BALANCE DEC. 31	\$14,262,591	\$13,690,113	\$15,137,371	\$15,245,683	\$14,718,198	\$17,557,292	\$18,442,152	\$19,576,396	\$16,633,124	\$15,272,957

MATRIX BY FUND CLASSIFICATION	TOTAL ALL FUNDS									
	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget
BALANCE: JAN 1	\$39,761,151	\$39,742,516	\$34,992,400	\$37,472,726	\$39,564,878	\$38,267,040	\$42,706,088	\$56,065,360	\$67,358,820	\$52,465,689
REVENUES:										
Charges for Services	31,167,149	31,461,030	31,117,794	31,105,377	33,515,865	35,933,897	39,896,173	40,530,633	40,759,162	43,354,414
Fines and Forfeitures	1,937,004	1,926,126	1,905,362	1,687,799	1,543,957	1,681,711	1,618,383	1,556,099	1,924,639	1,856,592
Income Taxes	19,659,979	19,949,273	20,560,180	21,571,744	22,285,507	24,495,698	24,941,368	26,309,538	24,136,769	23,412,665
Interest Income	267,388	4,251	86,625	271,712	311,426	444,138	643,988	1,167,026	523,398	524,877
Intergovernmental	20,426,833	18,634,531	16,134,654	8,515,752	13,092,339	9,963,384	12,544,304	9,386,090	9,825,572	16,989,468
Licenses and Permits	296,201	319,180	293,169	325,329	496,735	387,095	455,002	395,806	438,643	443,029
Miscellaneous	5,566,369	5,163,512	7,299,687	6,210,251	5,770,973	5,565,360	7,487,344	8,632,544	7,451,991	7,106,378
Other Taxes	1,456,760	1,323,443	272,522	317,374	330,793	365,026	337,191	328,146	347,369	200,000
Property Taxes	3,693,532	4,288,266	4,312,921	4,828,335	4,330,025	4,221,807	4,464,753	4,639,561	4,485,262	4,776,716
Reimbursements	735,667	919,919	611,269	580,541	508,139	732,157	2,280,335	1,103,482	379,110	328,415
Rentals & Leases	905,328	896,667	861,316	420,903	882,655	859,103	862,616	859,493	1,073,915	1,083,834
TOTAL REVENUES	86,112,210	84,886,198	83,455,499	75,835,117	83,068,414	84,649,376	95,531,457	94,908,418	91,345,830	100,076,388
OTHER SOURCES/USES:										
Transfers In	29,780,911	30,992,011	30,759,016	33,500,069	32,816,601	36,259,237	40,987,196	43,142,454	41,067,766	40,855,342
Transfers Out	(29,781,912)	(30,694,873)	(32,614,469)	(31,254,569)	(33,939,590)	(35,849,437)	(41,427,930)	(43,415,774)	(41,212,766)	(40,856,217)
Loans to/from Other Funds	1,000	(347,136)	1,871,411	785,589	1,271,909	1,000	1,333		1,000	1,000
Proceeds from Debt		2,056,916	1,100,715	6,555,886	328,935	786,790				
TOTAL OTHER SOURCES/USES	(1)	2,006,918	1,116,673	9,586,975	477,855	1,197,590	(439,401)	(273,320)	(144,000)	125
EXPENDITURES:										
Personal Services	32,871,090	32,959,109	31,410,171	30,889,823	31,925,333	32,966,163	33,808,824	35,383,512	39,808,189	38,838,032
Contractual Services	32,546,289	33,812,362	30,092,463	24,137,032	25,545,936	25,082,513	27,095,494	26,762,787	30,264,309	31,302,919
Commodities	3,650,939	3,755,088	3,524,431	3,538,691	3,163,109	3,392,022	3,893,199	3,771,117	4,938,439	4,844,497
Capital Outlays	10,810,680	12,987,312	10,934,180	13,803,073	18,414,338	14,946,726	12,478,300	12,795,426	27,566,341	26,538,454
Loans				2,995,500	(77,475)	480,289	157,036	238,439	(49,000)	
Debt Service	6,251,846	8,129,361	5,849,262	7,658,110	5,872,866	4,540,205	4,429,311	4,390,357	3,566,683	3,568,511
TOTAL EXPENDITURES	86,130,844	91,643,232	81,810,507	83,022,229	84,844,107	81,407,919	81,862,164	83,341,639	106,094,961	105,092,413
BALANCE DEC. 31	\$39,742,516	\$34,992,400	\$37,754,065	\$39,872,589	\$38,267,041	\$42,706,088	\$55,935,981	\$67,358,820	\$52,465,689	\$47,449,789

COMBINED FUNDS - 2021 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	\$6,389,295	\$4,241,136	\$1,934,230	\$21,878,562	\$10,145,838	\$6,487,285	\$953,410	\$435,933	\$52,465,689	
REVENUES:										
CHARGES FOR SERVICES	4,606,042	275,520		1,279,421	30,936,062	6,257,369			43,354,414	43.32%
FINES & FORFEITURES	10,095	1,846,497							1,856,592	1.86%
INCOME TAXES		23,412,665							23,412,665	23.39%
INTEREST INCOME	110,427	14,881		165,155	94,550	137,328		2,536	524,877	0.52%
INTERGOVERNMENTAL	1,174,096	3,693,862		3,941,023	6,952,687		52,800	1,175,000	16,989,468	16.98%
LICENSES AND PERMITS	443,029								443,029	0.44%
MISCELLANEOUS	763,003	98,029	1,960,746	1,379,895	408,126	2,438,870		57,709	7,106,378	7.10%
OTHER TAXES		200,000							200,000	0.20%
PROPERTY TAXES	2,921,020	919,108		570,123			366,465		4,776,716	4.77%
REIMBURSEMENTS	327,915	500							328,415	0.33%
RENTALS AND LEASES	72,121		731,713		280,000				1,083,834	1.08%
TOTAL REVENUES	10,427,748	30,461,062	2,692,459	7,335,617	38,671,425	8,833,567	419,265	1,235,245	100,076,388	100.00%
OTHER SOURCES/USES:										
TRANSFERS IN	21,525,656	5,137,762	650,000	11,143,414	423,510		1,975,000		40,855,342	
TRANSFERS OUT	(655,168)	(26,531,516)			(11,058,756)		(2,610,777)		(40,856,217)	
PROCEEDS FROM DEBT										
LOANS TO OTHER FUNDS										
LOANS FROM OTHER FUNDS		1,000							1,000	
TOTAL OTHER SOURCES/USES	20,870,488	(21,392,754)	650,000	11,143,414	(10,635,246)	0	(635,777)		125	
EXPENDITURES:										
PERSONAL SERVICES	25,570,573	5,336,319			7,327,886	603,254			38,838,032	36.96%
CONTRACTUAL SERVICES	5,337,262	3,313,319	1,115,711	321,858	13,016,194	7,108,257	9,180	1,081,138	31,302,919	29.79%
COMMODITIES	543,250	857,207			2,254,440	1,189,600			4,844,497	4.61%
CAPITAL OUTLAY	888,551	855,971	55,000	18,859,000	4,509,116	1,170,816		200,000	26,538,454	25.25%
LOANS									0	0.00%
DEBT SERVICE		6,138	2,158,302	353,721	1,050,350				3,568,511	3.40%
TOTAL EXPENDITURES	32,339,636	10,368,954	3,329,013	19,534,579	28,157,986	10,071,927	9,180	1,281,138	105,092,413	100.00%
ENDING BALANCE DEC. 31	\$5,347,895	\$2,940,490	\$1,947,676	\$20,823,014	\$10,024,031	\$5,248,925	\$727,718	\$390,040	\$47,449,789	

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 83.69% of all revenue for the 2021 budget.

Revenue History - All Funds Combined

<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 Actual</u>	<u>2020 Budget</u>	<u>2021 Budget</u>
\$86,112,210	\$84,886,198	\$83,455,499	\$82,391,003	\$83,068,414	\$84,649,376	\$95,531,457	\$94,908,418	\$91,345,830	\$100,076,388
	-1.40%	-1.70%	-1.30%	0.80%	1.90%	12.90%	-0.70%	-3.80%	9.60%

Table 2.15 Revenue History of All Funds

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 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.

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 totter 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 decreased in 2019 by 0.7%, or \$623,039, to \$94.9 million from the 2018 total of \$95.5 million. Although there was a 25.2% decrease in Intergovernmental due to the end of several large capital improvement projects, the end of the fire Staffing for Adequate Fire and Emergency Response (SAFER) Grant along with no Assistance to Firefighters (AFG) Grant for fire, several other revenue sources saw an increase, including a 1.6% increase in charges for services, a 5.5% increase in income tax revenue, an increase of 81.2%, or \$523,038 in interest income, a 3.9% increase in property taxes, and an increase of 15.3% in miscellaneous revenue.

The 2020 budget has on overall revenue prediction of \$91.3 million, a reduction of 3.8% or \$3,562,588, from the 2019 actual total of \$94.9 million. Income tax revenue has been reduced by 8.3% or \$2,172,769, to \$24.1 million for 2020. Interest income sees a 55.2% decrease from the 2019 total. Interest income accounts for 0.6% of the overall 2020 revenue budget. Property tax revenues of \$4,485,262 also see a 3.3% reduction in 2020, \$154,299 under the 2019 total of \$4,639,561. Both fines and forfeitures and licenses and permits predict increases in 2020.

The 2021 revenue of \$100.1 million is budgeted with a 9.6%, or \$8.7 million, increase over the 2020 budgeted amount of \$91.3 million. Intergovernmental revenue sees the largest increase in 2021, with 72.9% with 2021 revenue of \$17 million over the 2020 budgeted revenue of \$9.8 million. The large increase in intergovernmental revenue is primarily due to \$4.2 million in grant money to replace one bus and add another four commuter buses in the Transit Fund. Charges for services sees a 6.4% increase due to a 5% sewer rate increase, a solid waste increase of \$1.00 per month, and a \$0.75 per month increase to storm water charges.

MAJOR REVENUE SOURCES:

Charges for services include a variety of fees and charges and generally comprise 36% to 45% of total revenue sources. The 2019 actual charges for services is 42.7% with the 2020 budget at 44.6%. The 2021 budget for charges for services is \$43,354,414 which is 43.3% of total revenue for 2021. 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>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 Actual</u>	<u>2020 Budget</u>	<u>2021 Budget</u>
\$31,167,149	\$31,461,030	\$31,117,794	\$31,105,377	\$33,515,865	\$35,933,897	\$39,896,173	\$40,530,633	\$40,759,162	\$43,354,414

Table 2.16 Revenue History – Charges for Services for All Funds

The majority (over 71.4%) of this revenue budgeted for 2021 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 2019, 2020, and again in 2021.

The Employee Benefits Fund (Internal Service Fund) has not increased health insurance payments in 2021. 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 17.0% of the total revenue for the 2021 budget at \$17 million, a \$7.2 million increase from the 2020 budget of \$9.8 million. This increase is due to additional grant monies received into the Transit Fund for the purchase of four new commuter buses and the replacement of one existing bus. Intergovernmental revenues are federal grants, state grants, specific taxes, and subsidies. In the past, intergovernmental revenues made up 25%+ of total revenues due to 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

<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 Actual</u>	<u>2020 Budget</u>	<u>2021 Budget</u>
\$20,426,833	\$18,634,531	\$16,134,654	\$8,515,752	\$13,092,339	\$9,963,384	\$12,544,304	\$9,386,090	\$9,825,572	\$16,989,468

Table 2.17 Revenue History – Intergovernmental Revenue of All Funds

Approximately 59.1% of the total intergovernmental revenue is budgeted for governmental funds. The breakdown for governmental funds in the 2021 budget is as follows:

General Fund	Special Revenue Funds	Capital Funds	Trust Funds	Federal Grant Funds	Total Governmental Funds
\$1,174,096	\$3,693,862	\$3,941,023	\$52,800	\$1,175,000	\$10,036,781

Table 2.18 Revenue History – Intergovernmental Revenue of Governmental Funds

Federal Grant Funds:

Revenue from the U.S. Department of Housing of Urban Development accounts for the revenue in the Federal Grant Funds. In 2021, 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 in 2018, 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 2012.

Local Government Fund Revenue & Commercial Activities Tax

<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 Actual</u>	<u>2020 Budget</u>	<u>2021 Budget</u>
\$1,481,140	\$865,455	\$843,283	\$877,493	\$795,517	\$752,311	\$775,645	\$917,227	\$773,467	\$773,467

Table 2.19 Revenue History – Local Government Fund and Commercial Activities Tax

Capital Funds:

Capital Funds are expected to receive grants totaling \$3.9 million. The Capital Improvement Fund has budgeted \$3.1 million in grant funds for street projects in 2021. The Airport Improvement Fund has \$0.5 million in ODOT grant monies in 2021 for fencing at the Middletown Regional Airport.

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 2019, \$1.9 million in the 2020 budget and is \$7 million for the 2021 budget. This 276% increase in 2021 is due to grant revenue that will pay for the replacement of one existing bus and will allow for the purchase of four additional buses. Transit intergovernmental revenue accounts for 40.9% or the overall intergovernmental revenue for 2021.

Local income taxes are the primary source of revenue for the General Fund and account for 23.4% 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).

**Note – In November 2020, Middletown voters approved a City Income Tax increase of 0.25% to be earmarked for Streets beginning in January 2021 and for the next ten years. The \$31.3 million in revenue will pave 137 lane miles taking place in 2021 and 2022. The City will issue bonds in early 2021 so construction can begin as soon as possible. This Street Levy will have a huge impact on the 2021 budget which will be amended and supplemented due to the levy passing after the completion of the 2021 Budget.*

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

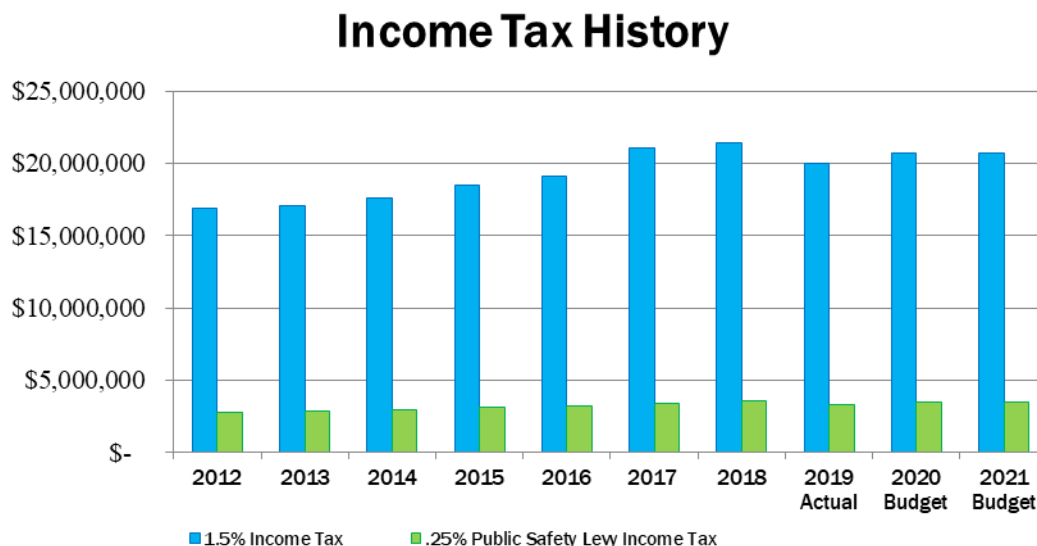


Figure 2.2 Income Tax History

REVENUE SOURCES FOR ALL FUNDS - 2021

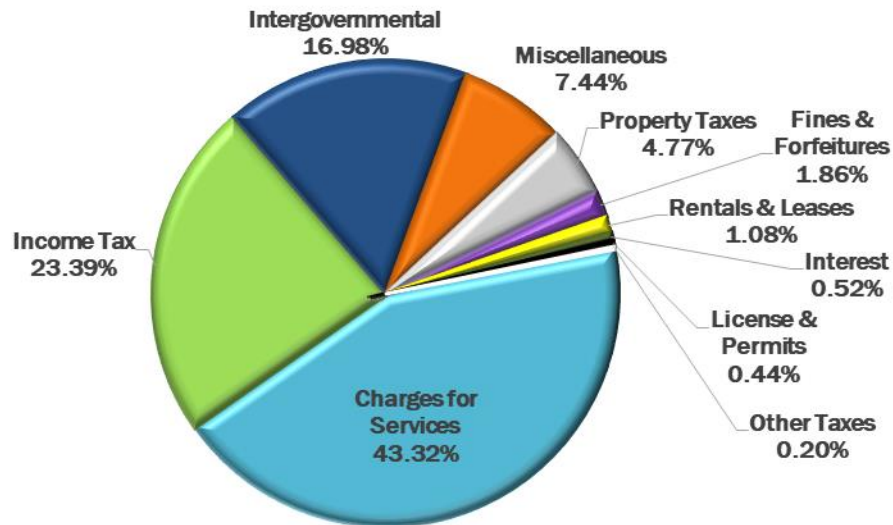


Figure 2.3 Revenue Sources of All Funds Combined

MAJOR EXPENDITURES – TRENDS AND ASSUMPTIONS

OVERALL EXPENDITURES

Expenditures for the overall 2021 city budget are projected at \$105.1 million (excluding other sources), a 0.94% decrease from the 2020 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 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.

Expenditures for All Funds by Year

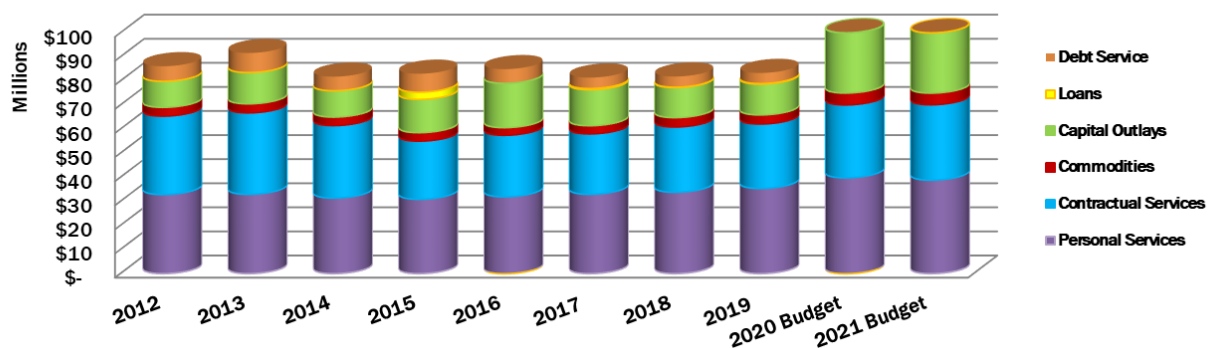


Figure 2.4 Expenditure History by Year/Category for All Funds

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 37.0% of the 2021 budget and 37.5% of the 2020 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. There was a 1% cost of living adjustment (COLA) in 2021 for non-union employees. Total cost projected for 2021 for personnel and benefits is approximately \$38.8 million.

Personal Services Expenditures

<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 Actual</u>	<u>2020 Budget</u>	<u>2021 Budget</u>
\$32,871,090	\$32,959,109	\$31,410,171	\$30,889,823	\$31,925,333	\$32,966,163	\$33,808,824	\$35,383,512	\$39,808,189	\$38,838,032

Table 2.20 Expenditure History – Personal Services

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 positions 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.

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 with no revenue assistance from the Grant. All of these twelve Firefighter positions are paid out of the General Fund.

Much like 2019, the 2020 budget reflected many personnel changes. There was the addition of one new Patrol Officer to the Middletown Division of Police. This new Officer will focus mainly on traffic enforcement. The Middletown Division of Fire will add two new Firefighter EMT positions and will send two of their senior Firefighter EMT's to paramedic school. Administrative Services saw 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 the Planning Division. All of the above mentioned positions are paid from the General Fund. The Water Reclamation Division of Public Works saw 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 added 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, a full time Director of Nursing, (previously a part time position) and a full time Health Clerk were added to the Health Department, and paid from the Health Fund.

Although the COVID-19 pandemic has brought economic uncertainty and is projected to impact city income tax revenue negatively by \$2.2 million in 2020, with the aid of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) funding, we remain cautiously optimistic about the 2021 budget and other future budgets.

The 2021 budget sees several personnel changes:

- Addition of two Patrol Officers to Uniform Patrol Division of Police - will be partially reimbursed by the Community Oriented Policing Services (COPS) Grant
- One Lieutenant position will be elevated to a Captain position in the Fire Training and Prevention Division of Fire
- A Secretary Position will be added to the Building Inspection division of Administrative Services
- Elimination of a Field Inspector position that had remained unfilled in the Building Inspection division of Administrative Services
- Addition of an Engineer position to the Public Works and Utility Administration division of Public Works
- Elimination of an Engineering Technician position in the Engineering division of Public Works - this position eliminated through attrition
- Reduction of all personnel positions at City airport – City will be contracting a fixed based operator in the future
- One Zoning Inspector position in the Planning department will be elevated to a Zoning Administrator position

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 2021 budget for contractual services is \$31,302,919 and is 29.8% of the overall expenditure budget. This category generally comprises of 32.5% of the budget on a five year average and 30.9% of the budget on a ten year average. In 2020, contractual services comprise 28.5% 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

<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 Actual</u>	<u>2020 Budget</u>	<u>2021 Budget</u>
\$32,546,289	\$33,812,362	\$30,092,463	\$24,137,032	\$25,545,936	\$25,082,513	\$27,095,494	\$26,762,787	\$30,264,309	\$31,302,919

Table 2.21 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 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 totals are, employee health care, \$4.8 million; refuse collection and disposal, \$3.4 million; other professional services, \$3.8 million; administrative fees, \$2.6 million; utility charges, \$2.3 million; garage charges, \$1.4 million; and federal grant programs, \$1.5 million. The 2020 budget sees the following totals: employee health care, \$5.8 million; refuse collection and disposal, \$3.5 million; other professional services, \$4.8; administrative fees, \$2.6 million; utility charges, \$2.4 million; garage charges, \$1.5 million; and \$1.1 million for federal grant programs.

Contractual services make up 29.8% of the overall expenditures for 2021. The largest of the \$31.3 million include the following:

- \$ 6.2 million - employee health care
- \$ 4.8 million - other professional services
- \$ 3.5 million - refuse collection and disposal
- \$ 2.7 million - administrative fees
- \$ 2.4 million - utility charges
- \$ 1.5 million - garage charges
- \$ 1.1 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 \$3.4 million of the total commodities category of \$4.8 million. Commodities comprise 4.6% of the total 2021 budget.

Commodities Expenditures

<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 Actual</u>	<u>2020 Budget</u>	<u>2021 Budget</u>
\$ 3,650,939	\$ 3,755,088	\$ 3,524,431	\$ 3,538,691	\$ 3,163,109	\$ 3,392,022	\$ 3,893,199	\$ 3,771,117	\$ 4,938,439	\$ 4,844,497

Table 2.22 Expenditure History – Commodities

Capital outlay constitutes 25.3% of the overall 2021 budget with \$26.5 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 71.1% of all capital outlay items are budgeted in the capital funds.

Budgets with large capital expenditures are:

- \$8.3 million – Sewer Capital Reserve Fund – sewer infrastructure
- \$4.2 million – Capital Improvement Fund – general capital improvements & infrastructure
- \$4.0 million – Transit Fund – purchase of new buses
- \$3.0 million – Water Capital Reserve Fund – water infrastructure
- \$1.3 million – Special Assessment Fund – 2021 sidewalk, curb and gutter projects
- \$1.2 million – Garage Fund – purchase of vehicles and equipment
- \$1.1 million – Storm Water Capital Reserve Fund – storm water infrastructure
- \$0.5 million – Airport Capital Improvement Fund – airport facility improvements
- \$0.5 million – Computer Replacement Fund – computers, office machinery, equipment and computer software

Capital Outlay Expenditures

<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 Actual</u>	<u>2020 Budget</u>	<u>2021 Budget</u>
\$10,810,680	\$12,987,312	\$10,934,180	\$13,803,073	\$18,414,338	\$14,946,726	\$12,478,300	\$12,795,426	\$27,566,341	\$26,538,454

Table 2.23 Expenditure History – Capital Outlay

The EPA mandated Long Term Control Plan (LTCP) Lakeside Redirect project to reduce storm water from infiltrating the City's sewer system and sewer system rehab/replacement are the largest capital expenditures for the Sewer Capital Reserve Fund, each with a budget of \$3 million for 2021. Local street improvements are the focus of the Capital Improvement Fund with \$3.6 million to be spent in 2021.

The largest expenditure outside of the capital improvement budgets are vehicle and equipment purchases, \$1.2 million from Garage Fund and \$4.0 million from Transit Fund for 2021. Depreciation charges (\$0.9 million for 2021) are paid to the Municipal Garage Fund and held in reserve for future vehicle and equipment purchases.

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 2021, debt service payments of \$3.5 million. Debt service makes up 3.4% of the overall expenditures.

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.

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).

Expenditures for All Funds - 2021

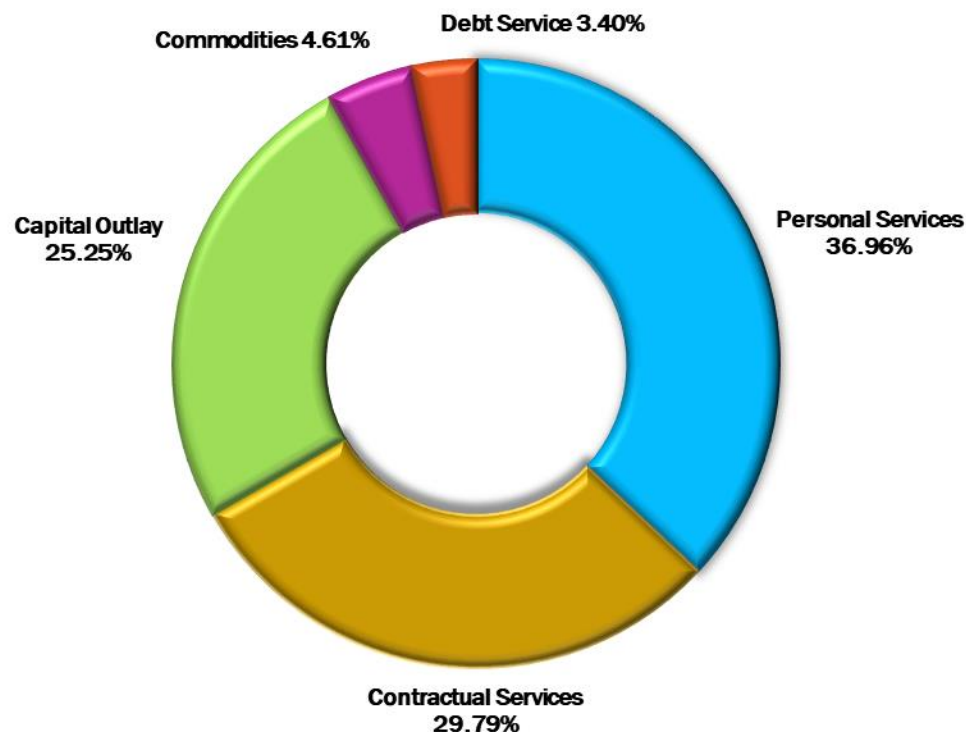


Figure 2.5 Expenditures of all funds by category for 2021

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 that meet this criteria for the City of Middletown: the General Fund and the City Income Tax Fund. The Health Fund is also classified as a major fund, however it is due to the City Health District being considered a separate entity.

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.

General Fund Revenue Sources

The General Fund's primary revenue sources are:

Income Tax – 48.3%

Charges for services – 14.4%

Public Safety Levy – 10.6%

Property Taxes – 9.1%

Over 82.4% of the revenues for the General Fund comprise of the sources stated above.

Income Taxes (including Public Safety Levy Income Tax) - \$18.8 million

The General Fund relies heavily upon income tax revenue and accounts for 58.9% of the total General Fund revenue in 2021. 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 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 – \$4.6 million

Charges for services is the second largest revenue source and accounts for 14.4% of total revenue 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 9,498 emergency medical calls in 2019. The estimate for 2020 is 8,904 and 9,000 for 2021.

Real Estate Property Tax - \$2.9 million

Property taxes include amounts levied against all real and public utility property used in businesses and properties located in the City. All property values are reassessed every six years and values are updated every three years. The City is projected to receive about \$2.6 million in General Fund property tax revenues in 2020 and \$2.9 million in 2021. 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. The 2017 property tax update, based on property sales from 2014, 2015, and 2016, shows that the current real estate market has improved, therefore the City will benefit from rising values as un-voted millage is allowed to grow with a value increase. Property taxes account for 9.1% of the total General Fund revenue and other sources.

Intergovernmental Revenues - \$1.2 million

In 2021, 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 Response (SAFER) Grant. The 2018 intergovernmental revenue was \$2.3 million. A reduction of 21.8%, or \$0.5 million, in 2019 and a 33.7% or \$0.6 million decrease in the 2020 budget are due to the ending of the SAFER Grant. The 2021 budget for intergovernmental revenue is \$1.2 million, a slight increase of 0.3%, over the 2020 budget.

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 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.

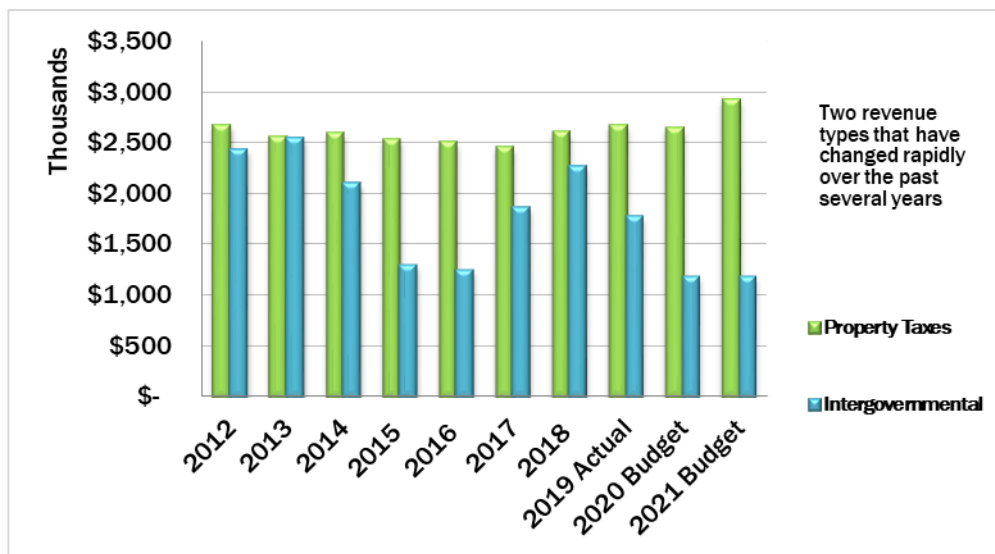


Figure 2.6 General Fund Revenue History – Property Taxes and Intergovernmental

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 5.4% of the 2021 budget.

General Fund Expenditures

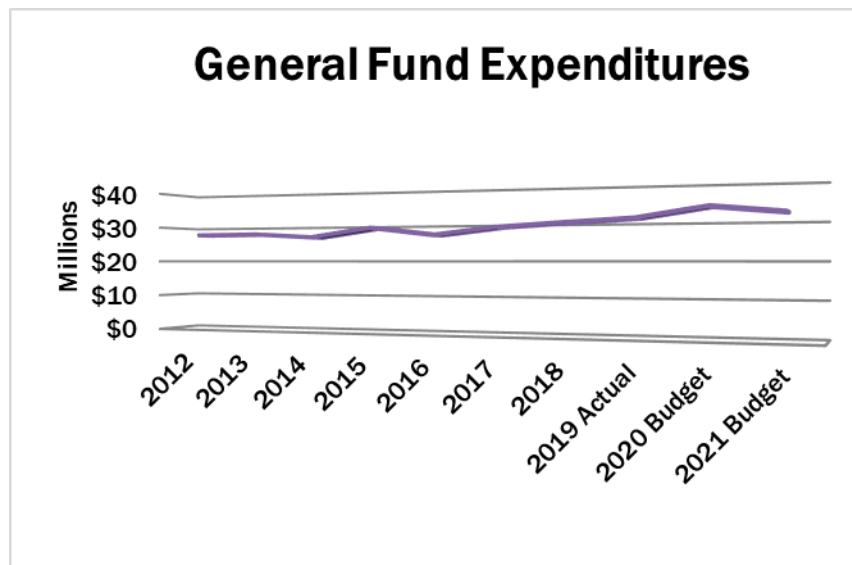


Figure 2.7 General Fund Expenditure History

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. Although property tax revenue declined, overall General Fund revenues began to rebound in 2016. In 2017, General Fund revenue increased due to increased income tax revenue and the City being awarded the SAFER Grant for Fire. Revenue increased again in 2018 in every revenue source. The City saw record high revenue for both 2018 and 2019.

The 2020 and 2021 General Fund budgets have decreased due to projected revenue decreases, particularly income taxes and intergovernmental revenue. Although the COVID-19 pandemic is projected to negatively impact the General Fund by \$2.2 million in 2020, with CARES Act funding, year-end balance projections remain as anticipated. The overall impact of future General Fund budgets is uncertain, however, the City will remain cautiously optimistic.

Personal services- \$25.6 million

The largest expense to the General fund is personnel costs. The General Fund supports almost 61.2% of all city personnel. Public safety personnel make up 48.9% 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 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. In 2019 the General Fund 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 without revenue assistance from the Staffing for Adequate Fire and Emergency Response Grant.

The 2020 budget sees the addition of one Patrol Officer, two Firefighter EMTs, a Human Resources Manager and a Historic Property Specialist. The 8.4%, or \$2 million increase in the 2020 Personal Services is due to the above mentioned personnel additions, a 6% increase in the City's share of employee benefits, and to allow for an additional weekly and bi-weekly payroll. The 2021 budget sees a Personal Services decrease of 1.9% to \$25.6 million. Personnel changes that are paid from the General Fund include the following added/eliminated/adjusted positions: adding two Patrol Officers that will ultimately be partially reimbursed by the COPS Grant, adding a Secretary position to the Building Inspection Division of Administrative Services, one Lieutenant position in Fire Training and Prevention will be elevated to a Captain position, one Zoning Inspector position in Planning will be elevated to Zoning Administrator, elimination of an Engineering Technician in the Engineering Division and the elimination of a Field Inspector position in the Building Inspection Division. The Engineering Technician was eliminated through attrition and the Field Inspector was a position that had remained unfilled in the past several years.

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2021 Budget</u>
PERSONNEL	\$22,472,415	\$22,550,848	\$21,639,575	\$20,841,367	\$21,549,347	\$22,463,972	\$23,130,515	\$24,042,294	\$26,059,047	\$25,570,573
% of Total Budget	80.92%	80.86%	80.52%	70.85%	79.02%	76.68%	76.27%	76.92%	76.57%	79.07%
change in personnel costs	(\$963,218)	\$78,433	(\$911,273)	(\$798,208)	\$707,980	\$914,625	\$666,543	\$911,779	\$2,016,753	(\$488,474)
change from previous year	-4.11%	0.35%	-4.04%	-3.69%	3.40%	4.24%	2.97%	3.94%	8.39%	-1.87%

Table 2.24 General Fund Personnel Expenditure History

Contractual services - \$5.3 million

Contractual services include vendors and services that cannot be accomplished in-house. Contractual services did not change much until 2016, when 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. A reduction of 5.0% in 2021 is due to budget cuts made due to the COVID-19 pandemic and reduced revenue in 2020.

Large costs for contractual services in 2021 include:

\$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

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2021 Budget</u>
CONTRACTUAL	\$4,385,924	4,369,946	\$4,363,231	\$4,368,938	\$4,474,634	\$4,992,757	\$5,006,173	\$5,225,613	\$5,618,438	\$5,337,262
% of Total Budget	15.79%	15.67%	16.23%	14.85%	16.41%	17.04%	16.51%	16.72%	16.51%	16.50%
change in contractual costs	(\$158,006)	(\$15,978)	(\$6,715)	\$5,707	\$105,696	\$518,123	\$13,416	\$219,440	\$392,825	(\$281,176)
change from previous year	-3.48%	-0.36%	-0.15%	0.13%	2.42%	11.58%	0.27%	4.38%	7.52%	-5.00%

Table 2.25 General Fund Contractual Services Expenditure History

Commodities - \$0.6 million

Commodities account for 1.7% of the total General Fund budget in 2021. Commodities include office supplies, cleaning supplies, small tools and equipment, chemicals, purchase of uniforms, and medical supplies. The largest commodities are purchase of drug and medical supplies for the paramedics and uniforms for the public safety divisions. A reduction of 5.4% in 2021 is due to budget cuts made due to the COVID-19 pandemic and reduced revenue in 2020.

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2021 Budget</u>
COMMODITIES	\$434,408	\$458,687	\$395,798	\$477,806	\$595,114	\$550,395	\$911,614	\$510,042	\$574,439	\$543,250
% of Total Budget	1.56%	1.64%	1.47%	1.62%	2.18%	1.88%	3.01%	1.63%	1.69%	1.68%
change in commodities costs	\$46,827	\$24,279	(\$62,889)	\$82,008	\$117,308	(\$44,719)	\$361,219	(\$401,572)	\$64,397	(\$31,189)
change from previous year	12.08%	5.59%	-13.71%	20.72%	24.55%	-7.51%	65.63%	-44.05%	12.63%	-5.43%

Table 2.26 General Fund Commodities Expenditure History

Capital Outlay - \$1.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 35.8% of the 2021 general fund capital outlay. Computer software constitutes for 22.8%.

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2021 Budget</u>
CAPITAL OUTLAY	\$479,172	\$508,855	\$477,690	\$734,043	\$730,374	\$808,898	\$1,122,770	\$1,239,981	\$1,828,731	\$888,551
% of Total Budget	1.73%	1.82%	1.78%	2.50%	2.68%	2.76%	3.70%	3.97%	5.37%	2.75%
change in capital outlay	(\$178,704)	\$29,683	(\$31,165)	\$256,353	(\$3,669)	\$78,524	\$313,872	\$117,211	\$588,750	(\$940,180)
change from previous year	-27.16%	6.19%	-6.12%	53.67%	-0.50%	10.75%	38.80%	10.44%	47.48%	-51.41%

Table 2.27 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, 2020 is estimated at \$6.4 million, with an anticipated carryover amount of \$0.5 million. This will leave the fund balance at 19.7%. The Financial Plan forecasts a balance of \$5.8 million with an anticipated carryover of \$0.8 million for the 2021 year end, maintaining a 16.8% 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 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 twenty 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 was 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 and has announced its first tenant in the fall of 2020. Cintas Corporation, a first class employer, provides highly specialized products and service to a customer base of over one million. The Middletown location will provide another 255,314 square feet for a First Aid and Safety Distribution Center.

City Income Tax Fund Revenues

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2021 Budget</u>	<u>2022 Financial Plan</u>
Income Taxes	\$19,949,273	\$20,560,181	\$21,571,744	\$22,285,507	\$24,495,698	\$24,941,368	\$26,309,538	\$24,136,769	\$23,412,665	\$23,646,792
change from previous year	(\$346,585)	\$610,908	\$1,011,563	\$713,763	\$2,210,191	\$445,670	\$1,368,170	(\$2,172,769)	(\$724,104)	\$234,127
change from previous year	-1.7%	3.0%	4.7%	3.2%	9.0%	1.8%	5.2%	-9.0%	-3.1%	1.0%

Table 2.28 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 - \$705, 343 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	\$15,425,000	52.76%
Public Safety Levy Fund	3,337,762	100.00%
G.O. Bond Retirement	650,000	47.04%
Fire Pension Fund	1,085,000	83.60%
Police Pension Fund	890,000	81.17%
Auto & Gas Tax Fund	250,000	6.44%
Termination Pay Fund	475,000	100.00%
Municipal Court Fund	575,000	28.98%
Health Fund	345,000	53.85%
Computer Replacement Fund	8,000	3.84%

Table 2.29 Funds supported by City Income Taxes

Changes In Ending Balances

Fund # Fund	Ending Balance 12/31/2019	Ending Balance 12/31/2020	Ending Balance 12/31/2021	Change from 2019 to 2020	Change from 2020 to 2021	Primary Causes of Balance Changes Greater than 10%
100 General Fund	\$9,638,165	\$6,389,295	\$5,347,895	-33.71%	-16.30%	Large decrease in intergovernmental revenue from 2019 to 2020; Decrease personal services in 2021 due to extra weekly and bi-weekly pay in 2020, all expenditure decreased in 2021 budget due to economic uncertainty due to COVID-19 pandemic
Special Revenue Funds						
230 City Income Tax	\$466,092	\$737,442	\$404,002	58.22%	-45.22%	Transfer amounts vary according to income tax revenue
200 Public Safety Levy	\$0	\$47,992	\$0	100.00%	-100.00%	Using balance for funding of Public Safety
210 Auto & Gas Tax Fund	\$1,749,582	\$1,055,204	\$1,053,152	-39.69%	-0.19%	Increased operating expenditures, \$1 million in paving for 2020, \$950K in 2021
215 Conservancy Fund	\$32,084	\$25,216	\$15,019	-21.41%	-40.44%	Using fund balances for contractual service expenses
228 Health & Environment Fund	\$98,490	\$156,709	\$16,853	59.11%	-89.25%	Using fund balance to support operations, increased operating expenditures
229 EMS Fund	\$39,689	\$34,514	\$28,514	-13.04%	100.00%	Using fund balance for EMS training
238 UDAG Fund	\$108,877	\$51,300	\$54,150	-52.88%	5.56%	Increased expenditures in 2020, no operating expenditures in 2021
240 Court Computerization Fund	\$139,901	\$35,901	\$1,401	-74.34%	-96.10%	Using fund balances for computer and related peripherals
242 Law Enforcement Trust Fund	\$116,918	\$136,418	\$95,918	16.68%	-29.69%	No expenditures for 2019 or 2020
243 Law Enforcement Mandatory Drug Fine Fund	\$126,458	\$117,715	\$28,972	-6.91%	-75.39%	Increased expenditure in 2020 and 2021
245 Probation Services Fund	\$206,276	\$112,423	\$53,506	-45.50%	-52.41%	Using fund balance for operations, operating expenditures increased in 2020 and 2021
246 Termination Pay Fund	\$889,954	\$764,954	\$489,954	-14.05%	-35.95%	Using fund balance for planned retirements
247 Indigent Driver Alcohol/Treatment	\$38,224	\$34,644	\$31,242	-9.37%	-9.82%	Increased contractual services in 2020 and 2021
248 Enforcement/Education Fund	\$44,940	\$41,209	\$47,609	-8.30%	15.53%	Increased revenue for 2020 & 2021 (Fines & Forfeitures), no operating expenditures in 2019
249 Civic Development Fund	\$334,658	\$208,343	\$53,343	-37.74%	-74.40%	Increased revenue (Hotel/Motel Tax), increased operating expenditures in 2019 and 2020
250 Municipal Court Fund	\$295	\$1,363	\$219,586	362.03%	16010.49%	Increased income tax fund transfer (revenue) to this fund in 2019, 2020 and 2021, increased operating expenses for 2020
251 Police Grant Fund	\$122,997	\$79,732	\$45,847	-35.18%	-42.50%	Increased expenditures for 2020 and 2021, over 2019 actual amount
252 Court IDIAM Fund	\$52,387	\$34,345	\$16,442	-34.44%	-52.13%	Increased contractual services in 2019 and 2020
253 Court Special Projects Fund	\$532,587	\$521,293	\$235,561	-2.12%	-54.81%	Increased capital outlay in 2021
260 Nuisance Abatement Fund	\$39,418	\$44,418	\$49,418	12.68%	11.26%	Decreased property taxes & transfer amount in 2020 and 2021, decreased contractual services for 2020 and 2021
262 Senior Citizens Levy Fund	\$1	\$1	\$1	0.00%	0.00%	
Total Special Revenue Funds	\$5,139,828	\$4,241,136	\$2,940,490	-17.48%	-30.67%	

Changes In Ending Balances

Fund # Fund	Ending Balance 12/31/2019	Ending Balance 12/31/2020	Ending Balance 12/31/2021	Change from 2019 to 2020	Change from 2020 to 2021	Primary Causes of Balance Changes Greater than 10%
<u>Debt Service Funds</u>						
305 General Obligation Bond Retirement	\$213,157	\$207,931	\$151,339	-2.45%	-27.22%	Increased rental income in 2020 and 2021, decreased transfer amount in 2020 and 2021, decreased debt service in 2020 and 2021
325 Special Assessment Bond Retirement	\$448,795	\$533,405	\$610,808	18.85%	14.51%	Decrease in debt service for 2020 and 2021
340 East End/Towne Blvd. TIF	\$326,057	\$269,757	\$301,957	-17.27%	11.94%	Decrease in revenue for 2020 and 2021, using fund balance to assist with debt payments
345 Downtown TIF	\$6,111	\$4,511	\$2,566	-26.18%	-43.12%	Small increase in revenue in 2020 and slight decrease in 2021
350 Aeronca TIF	\$4,457	\$4,421	\$4,385	-0.81%	-0.81%	Increased contractual services for 2020 and 2021
355 Airport/Riverfront TIF	\$10,760	\$11,690	\$12,629	8.64%	8.03%	Increased contractual services for 2020 and 2021
360 Miller Rd North TIF	\$109,273	\$118,173	\$126,950	8.14%	7.43%	Decrease in revenue in 2020 and 2021, increased contractual services for 2020 and 2021
370 Towne Mall/Hospital TIF	\$73,757	\$76,532	\$74,782	3.76%	-2.29%	Decreased revenue in 2020, using fund balance to assist with debt payments
371 Renaissance N TIF	\$150,786	\$126,311	\$127,461	-16.23%	0.91%	Decreased revenue in 2020 and 2021, using fund balance to assist with debt payments
372 Renaissance S TIF	\$244,745	\$208,070	\$193,320	-14.98%	-7.09%	Decreased revenue in 2020 and 2021, using fund balance to assist with debt payments, decreased contractual services for 2020 and 2021
375 Greentree Industrial Park TIF	\$380,771	\$346,751	\$314,231	-8.93%	-9.38%	Increased contractual services and capital outlay in 2020 and 2021
376 Made Industrial Park TIF	\$2,407	\$2,442	\$2,797	1.45%	14.54%	Increased revenue in 2021 and increased contractual services in 2020 and 2021
377 South Yankee Rd TIF	\$24,071	\$24,236	\$24,451	0.69%	0.89%	Increased contractual services in 2020 and 2021
378 Towne Mall TIF	\$378,406	\$0	\$0	-100.00%	0.00%	Increased contractual services in 2020, reduced revenue in 2021
Total Debt Service Funds	\$2,373,553	\$1,934,230	\$1,947,676	-18.51%	0.70%	
<u>Capital Projects Funds</u>						
220 Capital Improvements Fund	\$2,451,036	\$1,614,718	\$1,258,400	-34.12%	-22.07%	Capital projects vary yearly, timing of grant reimbursements
481 Downtown Improvements	\$185,092	\$127,154	\$66,305	-31.30%	-47.85%	decreased revenue in both 2020 and 2021, decrease in capital outlay for 2021
492 Airport Improvements Fund	\$306,378	\$361,378	\$381,378	17.95%	5.53%	Increased intergovernmental revenue in and capital outlay in 2020 due to grants received for capital projects
494 Water Capital Reserve Fund	\$6,334,184	\$6,781,405	\$6,323,192	7.06%	-6.76%	Increased transfer amount in 2020, increased capital projects in 2020 and 2021
415 Storm Water Capital Reserve Fund	\$1,683,968	\$1,243,536	\$1,199,678	-26.15%	-3.53%	Decreased transfer amount and increased capital outlay in 2020, increased transfer amount and slightly decreased capital outlay in 2021
495 Sanitary Sewer Capital Reserve Fund	\$15,930,901	\$10,062,558	\$10,241,378	-36.84%	1.78%	Increased transfer amounts in 2020 and 2021, increased capital outlay expenditures in 2020 and 2021
498 Computer Replacement Fund	\$1,461,446	\$1,287,559	\$1,020,823	-11.90%	-20.72%	Decreased transfer amount in 2021 and increased interest income and depreciation revenue in 2020 and 2021, increased computer and software
499 Property Development Fund	\$349,600	\$290,418	\$222,024	-16.93%	-23.55%	Increased miscellaneous revenue in 2020 and increased contractual services in 2020
485 Economic Development Bond Service	\$264	\$2,264	\$2,264	757.58%	0.00%	Transfer amount from general fund for debt payment
Total Capital Projects Funds	\$28,702,869	\$21,770,990	\$20,715,442	-24.15%	-4.85%	

Changes in Ending Balances

Fund # Fund	Ending Balance 12/31/2019	Ending Balance 12/31/2020	Ending Balance 12/31/2021	Change from 2019 to 2020	Change from 2020 to 2021	Primary Causes of Balance Changes Greater than 10%
Enterprise Funds						
510 Water Fund	\$3,566,189	\$2,867,337	\$3,136,739	-19.60%	9.40%	Decrease in all revenue in 2020, increase in operating expenses and transfer amount in 2020
515 Storm Water Fund	\$428,539	\$469,014	\$343,394	9.44%	-26.78%	Increase in charges for services revenue for 2021, increase in operating expenses and transfer amount in 2021
520 Sewer Fund	\$5,479,806	\$4,551,139	\$4,104,953	-16.95%	-9.80%	Rate changes increased revenue for 2020 and 2021, using balances for increasing expenditures, increased operating expenditures in 2020 and 2021, increased transfer amounts for 2020 and 2021
525 Airport Fund	\$199,491	\$198,498	\$294,719	-0.50%	48.47%	Increased fuel sales in 2020, airport to return to fixed base operator in 2021, revenue and expenditures decrease
530 Transit System Fund	\$102,136	\$136,542	\$220,042	33.69%	61.15%	Increased intergovernmental revenue in 2020 and 2021, increased contractual services in 2020 and 2021, increased capital outlay in 2021
546 Wellfield Protection Fund	\$1,962,033	\$1,913,371	\$1,876,655	-2.48%	-1.92%	Charges for services decreased in 2020 and 2021, increased contractual services in 2020 and 2021
555 Solid Waste Disposal Fund	\$168,424	\$9,937	\$47,529	-94.10%	378.30%	Increase in revenue charges for services for 2021, contractual services increase in 2020 and 2021
Total Enterprise Funds	\$11,906,618	\$10,145,838	\$10,024,031	-14.79%	-1.20%	
Internal Service Funds						
605 Municipal Garage Fund	\$6,981,871	\$5,784,840	\$4,479,734	-17.14%	-22.56%	Fluctuation of equipment purchases each year, fluctuation of sale of assets, increased operating expenditures
661 Employee Benefits Fund	\$567,906	\$702,445	\$769,191	23.69%	9.50%	Using fund balance for health costs
Total Internal Service Funds	\$7,549,777	\$6,487,285	\$5,248,925	-14.07%	-19.09%	
Trust Funds						
725 Police Pension Fund	\$616,907	\$501,203	\$360,851	-18.76%	-28.00%	Fluctuates according to actual police wages & overtime
726 Fire Pension Fund	\$621,705	\$452,207	\$366,867	-27.26%	-18.87%	Fluctuates according to actual fire wages & overtime
Total Trust Funds	\$1,238,612	\$953,410	\$727,718	-23.03%	-23.67%	
Federal Grant Funds						
254 Home Program Fund	\$29,577	\$29,577	\$29,577	0.00%	0.00%	
429 Community Development Fund	\$213,084	\$113,084	\$113,084	-46.93%	0.00%	
736 Community Dev. Escrow Fund	\$338,705	\$292,812	\$246,919	-13.55%	-15.67%	Using fund balances for expenditures
258 Neighborhood Stabilization Program	\$460	\$460	\$460	0.00%	0.00%	
Total Federal Grant Funds	\$581,826	\$435,933	\$390,040	-25.08%	-10.53%	
Special Assessment Funds						
881 2018 Sidewalk, Curb and Gutter	\$2	\$2	\$2	0.00%	0.00%	
890 2019 Sidewalk, Curb and Gutter	\$107,570	\$107,570	\$107,570	0.00%	0.00%	
891 2020 Sidewalk, Curb and Gutter	\$0	\$0	\$0	0.00%	0.00%	
892 2021 Sidewalk, Curb and Gutter	\$0	\$0	\$0	0.00%	0.00%	
Total Special Assessments	\$107,572	\$107,572	\$107,572	0.00%	0.00%	
GRAND TOTAL - ALL FUNDS	\$67,238,820	\$52,465,689	\$47,449,789	-21.97%	-9.56%	

PERSONNEL COUNT BY DEPARTMENT

DEPARTMENT/DIVISION	FULL TIME					PART TIME/GRANT					ALL EMPLOYEES				
	2017	2018	2019	2020	2021	2017	2018	2019	2020	2021	2017	2018	2019	2020	2021
City Council	1	1	1	1	1	1.0	1.0	1.0	1.0	1.0	2.0	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
Communications	1	1	1	1	1						1.0	1.0	1.0	1.0	1.0
Total City's Manager's Office	3	3	3	3	3						3.0	3.0	3.0	3.0	3.0
Administrative Services															
Administration				2	2								2.0	2.0	2.0
Building Inspection	5	5	5	5	5						5.0	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									1.0	1.0			
Community Development	0.5	0.5				7.0	6.0				7.5	6.5			
Law	5	5	4	4	4	0.5	0.5	0.5			5.5	5.5	4.5	4.0	4.0
Human Resources	2	3	3	4	4	1.0	0.7	0.7	0.7		3.0	3.7	3.7	4.7	4.0
Litter and Waste Collection	0.5	0.5	0.5	0.5	0.5						0.5	0.5	0.5	0.5	0.5
Transit	4	4	2	1	1	6.8	6.8	6.8	10.0	10.0	10.8	10.8	8.8	11.0	11.0
Total Administrative Services	21	22	19.5	19.5	19.5	15.3	14.0	8.0	10.7	10	36.3	36.0	27.5	30.2	29.5
Public Safety															
Public Safety Admin	1										1.0				
Fire Administration	3	3	3	3	3						3.0	3.0	3.0	3.0	3.0
Fire Operations	63	60	72	74	74	12.0	12.0				75.0	72.0	72.0	74.0	74.0
Fire Training/Prevention	2	5	5	5	5						2.0	5.0	5.0	5.0	5.0
Criminal Investigation	20	13	12	14	14						20.0	13.0	12.0	14.0	14.0
Narcotics		7	7	6	6							7.0	7.0	6.0	6.0
Jail Management	12	12	12	12	12	1.2	1.2	1.2	1.2	1.2	13.2	13.2	13.2	13.2	13.2
Police Administration	4	4	5.5	9.5	9.5			4.0			4.0	4.0	9.5	9.5	9.5
Police & Fire Dispatch	15	15	16	16	16						15.0	15.0	16.0	16.0	16.0
Police Services	5	5	5	5	5						5.0	5.0	5.0	5.0	5.0
Uniform Patrol	48	49	49	50	51						48.0	49.0	49.0	50.0	51.0
Total Public Safety	173	173	186.5	194.5	195.5	13.2	13.2	5.2	1.2	1.2	186.2	186.2	191.7	195.7	196.7
Planning	2	2	2	3	3						2.0	2.0	2.0	3.0	3.0
Economic Development	4	4	4	4	4						4.0	4.0	4.0	4.0	4.0

PERSONNEL COUNT BY DEPARTMENT, (continued)

DEPARTMENT/DIVISION	FULL TIME					PART TIME/GRANT					ALL EMPLOYEES				
	2017	2018	2019	2020	2021	2017	2018	2019	2020	2021	2017	2018	2019	2020	2021
Health Department	5	5	5	7	7	1.0	1.0	1.5	0.8	0.5	6.0	6.0	6.5	7.8	7.5
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	1	0.7	0.7				0.7	0.7	1.0	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	5	5						4.0	4.0	4.0	5.0	5.0
Total Finance Department	21	21	22	23	23	0.7	0.7	0.0	0.0	0.0	21.7	21.7	22.0	23.0	23.0
Information Systems	6	6	5	5	5			0.8	0.8	0.8	6.0	6.0	5.8	5.8	5.8
Municipal Court															
Municipal Court	20	20	20	20	19	1.5	1.5	1.5	1.5	1.5	21.5	21.5	21.5	21.5	20.5
Court Special Projects			1	1	1								1.0	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	22	22	21	1.5	1.5	1.5	1.5	1.5	22.5	22.5	23.5	23.5	22.5
Public Works & Utilities															
Electronic Maintenance	2	2	2	2	2	0.7	1.3	1.3	1.3	1.3	2.7	3.3	3.3	3.3	3.3
Engineering	3.5	3.5	3.5	3.5	2.5						3.5	3.5	3.5	3.5	2.5
Grounds Maintenance	2.5	2.5	2.5	2.5	2	0.2	0.2	0.2	0.2	0.2	2.7	2.7	2.7	2.7	2.2
Municipal Garage	7	7	7	7	7						7.0	7.0	7.0	7.0	7.0
Parks Maintenance	6	6	6	6	6	1.2	1.2	1.2	1.2	1.2	7.2	7.2	7.2	7.2	7.2
Public Works & Utilities Admin	5	5	6	6	7						5.0	5.0	6.0	6.0	7.0
Sewer Maintenance	10	10	10	10	10						10.0	10.0	10.0	10.0	10.0
Storm Water Maintenance	9	9	9	9	9.5	0.5	0.5	0.5	0.5	0.5	9.5	9.5	9.5	9.5	10.0
Street Maintenance	12	12	12	12	12	0.2	0.2	0.2	0.2	0.2	12.2	12.2	12.2	12.2	12.2
Water Reclamation	17	16	16	17	17		0.9	0.9			17.0	16.9	16.9	17.0	17.0
Water Treatment	12	12	12	12	13	0.6	0.6	0.6			12.6	12.6	12.6	12.0	13.0
Water Maintenance	15	15	15	15	14	0.2	0.2	0.2	0.2	0.2	15.2	15.2	15.2	15.2	14.2
Total Public Works & Utilities	101	100	101	102	102	3.6	5.1	5.1	3.6	3.6	104.6	105.1	106.1	105.6	105.6
TOTAL PERSONNEL	358	358	371	384	384	36.3	36.5	23.1	19.6	18.6	394.3	394.5	394.1	403.6	402.6

PERSONNEL HISTORY

There are 384 full time employees budgeted for 2021. This number is up from 383 in 2020. There have been new full time positions added, and existing full time positions eliminated. The City employee count is separated by full time employees and part time/grant employees. The part time/grant employees total 18.6. The 2021 full time equivalent or all employees total is 402.6, versus the 2020 total of 403.6.

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 became 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 and the Communications Division is back under the directive of the City Manager's Office with the "Communications Coordinator" renamed "Communications Director". There are no changes for 2021.

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 2021.

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. There are no changes for 2021.

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 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 2021, 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. In 2021, one Field Inspector position is eliminated and there is the addition of a Secretary position.

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 one new Patrol Officer and two new Firefighter EMT

positions. The 2021 budget allows for two Patrol Officers to be added with partial reimbursement to be received from a COPS Grant. The two new officers will concentrate on community oriented policing. One Lieutenant in Fire Prevention and Training will be elevated to Captain in 2021.

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 and was sent back to the directive of the City Manager's Office. 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. In 2021, the Planning Division becomes its own Department and is now under the directive of the City Manager.

Planning

The Planning Department was merged with the Economic Development Department in 2014, and became a division of Economic Development. In 2021, the Planning Division is once again a Department of its own and will consist of the Planning Director, Zoning Administrator, and Historic Property Specialist. The Planning Director is now under the directive of the City Manager.

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. In 2021, the full time Health Clerk become a full time Vital Statistics Deputy Registrar.

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. There are no changes in 2021.

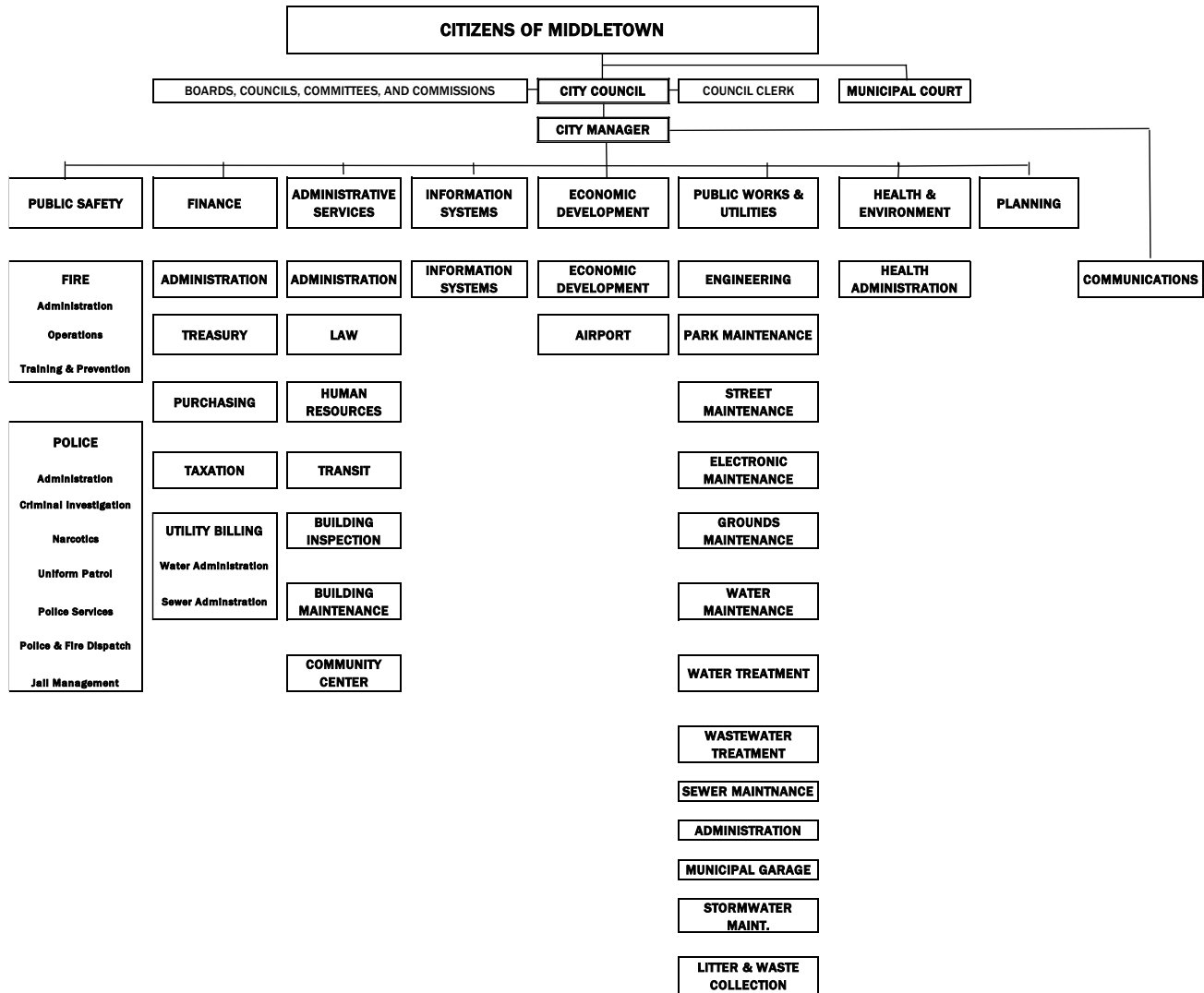
Information Systems

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 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. 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. In 2021, there in the addition of an Engineer in the Public Works and Utility division and the elimination of an Engineering Tech from the Engineering division. This position was eliminated through attrition. A Public Works Leader position was eliminated in the Water Maintenance Division and added in the Grounds Division. A part time Treatment Plant Lab Analyst was changed to a full time Assistant Lab Analyst at the Water Treatment Plant in 2021.

CITY OF MIDDLETOWN 2021 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 (Major 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. The Board of Health or Health District as defined is considered its own legal entity under a single government authority, therefore it is considered a major fund.

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 2021 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.

OTHER FUND DESCRIPTIONS

Other Funds – by Departments

Downtown Improvements Fund

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

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.

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.

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.

<u>Fund</u>	<u>Department/Division</u>	<u>Fund</u>	<u>Department/Division</u>	<u>Fund</u>	<u>Department/Division</u>
* 100 General Fund		240 Court Computerization Fund		515 Storm Water Fund	
101 City Council		242 Law Enforcement Trust Fund		461 Storm Water Maintenance	
111 City Manager		243 Mandatory Drug Fine Fund		902 Admin Support	
131 Finance Admin		245 Probation Services Fund		915 Transfers Out	
132 Treasury		246 Termination Pay Fund		520 Sewer Fund	
136 Information Systems		247 Indigent Driver Alcohol/Treatment Fund		580 Admin	
137 Purchasing		248 Enforcement/Education Fund		581 Waste Water Treatment	
142 Human Resources		249 Civic Development Fund		582 Sewer Maintenance	
150 Law		250 Municipal Court Fund		583 Public Works Admin & Utility	
162 Planning		251 Police Grant Fund		901 Debt Service	
163 Community Development		252 Court IDIAM Fund		902 Admin Support	
164 Economic Development		253 Court Special Projects Fund		915 Transfers Out	
165 Communications		260 Nuisance Abatement Fund		525 Airport Fund	
209 Public Safety Admin		262 Senior Citizens Levy Fund		525 Airport	
211 Fire Admin				915 Transfers Out	
212 Fire Operations		305 General Obligation Bond Retirement Fund		530 Transit Fund	
213 Fire Training/Prevention		325 Special Assessment Bond Retirement Fund		546 Wellfield Protection Fund	
221 Police Admin		340 East End/Towne Blvd Tax Increment Fund		555 Solid Waste Fund	
223 Narcotics		345 Downtown Tax Increment Fund		901 Debt Service	
222 Criminal Investigation		350 Aeronca Tax Increment Fund		902 Admin Support	
224 Uniform Patrol		355 Airport/Riverfront Tax Increment Fund		905 Litter & Waste Collection	
225 Police Services		360 Miller Road N Tax Increment Fund		990 Solid Waste	
226 Police/Fire Dispatch		370 Towne Mall/Hospital Tax Increment Fund		605 Municipal Garage Fund	
229 Jail Management		371 Renaissance N Tax Increment Fund		661 Employee Benefits Fund	
260 Building Inspection		372 Renaissance S Tax Increment Fund		725 Police Relief & Pension Fund	
261 Building Maintenance		375 Greentree Industrial Park Tax Increment Fund		726 Fire Relief & Pension Fund	
409 Administration		376 Made Industrial Park Tax Increment Fund		254 HOME Program Fund	
410 Community Revitalization Admin		377 South Yankee Rd Tax Increment Fund		258 Neighborhood Stabilization Program Fund	
411 Community Center		378 Towne Mall Tax Increment Fund		429 Community Development Act 1974 Fund	
413 Recreation		220 Capital Improvement Fund		736 Community Development Act Escrow Fund	
512 Engineering		415 Storm Water Capital Reserve 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		892 2021 Sidewalk, Curb & Gutter Program Fund			
450 Admin		510 Water Fund			
229 EMS Fund		560 Admin			
* 230 City Income Tax Fund		561 Water Treatment			
133 Taxation		562 Water Maintenance			
915 Transfers Out		901 Debt Service			
238 UDAG Fund		902 Admin Support			
		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 2.30 Fund Support for Departments/Divisions



SECTION 3

GENERAL FUND

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.

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) shows the

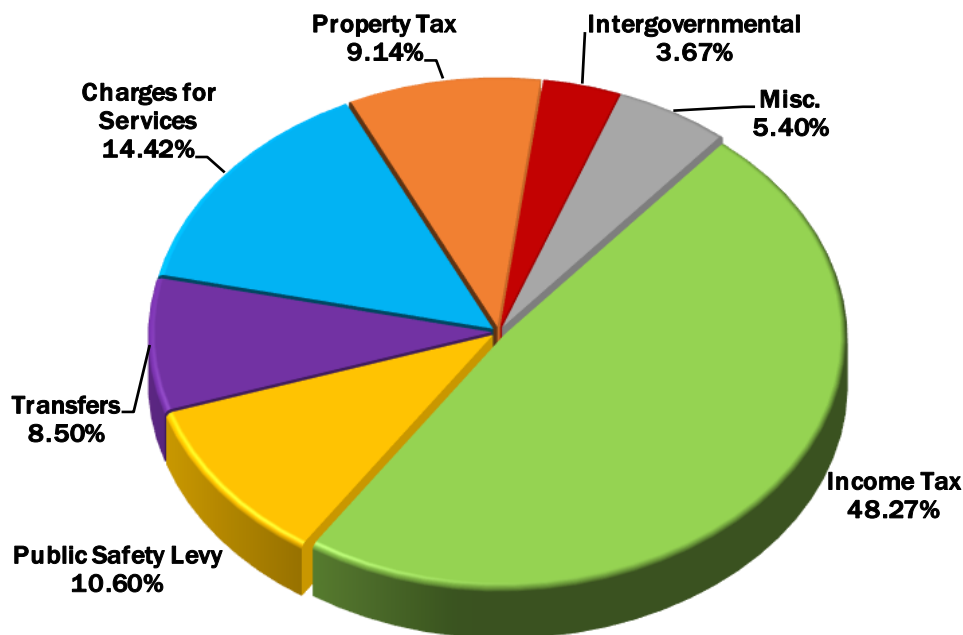
proportion of each major revenue source to the total General Fund revenues. The General Fund Revenue Sources (Table 3.1) lists the major revenue sources, as well as transfers from other funds.

Revenue Assumptions

Fiscal year 2021 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 REVENUE SOURCES 2021 BUDGET - \$31,953,404



GENERAL FUND SOURCES OF REVENUE							
Revenue Source	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	Increase or Decrease \$	%
Income Tax Transfer	\$15,002,000	\$15,233,213	\$16,025,000	\$15,226,376	\$15,425,000	198,624	1.3%
Public Safety Levy Transfer	3,396,694	3,565,000	3,736,000	3,393,000	3,385,754	(7,246)	-0.2%
Property Tax	2,450,335	2,594,843	2,660,876	2,631,020	2,921,020	290,000	11.0%
Intergovernmental	1,849,784	2,257,346	1,764,626	1,170,130	1,174,096	3,966	0.3%
Charges for Services	4,453,777	4,680,524	4,370,948	4,436,677	4,606,042	169,365	3.8%
Miscellaneous	1,715,251	2,404,602	2,015,200	1,955,359	1,616,163	(339,196)	-17.3%
Interest	72,145	114,958	264,645	129,814	110,427	(19,387)	-14.9%
Subtotal	\$28,939,986	\$30,850,486	\$30,837,295	\$28,942,376	\$29,238,502	296,126	1.0%
Transfers-In	<u>\$2,485,612</u>	<u>\$2,937,112</u>	<u>\$2,617,000</u>	<u>\$2,825,377</u>	<u>\$2,714,902</u>	<u>(110,475)</u>	<u>-3.9%</u>
Total	<u>\$31,425,598</u>	<u>\$33,787,598</u>	<u>\$33,454,295</u>	<u>\$31,767,753</u>	<u>\$31,953,404</u>	<u>185,651</u>	<u>0.6%</u>

Table 3.1 General Fund Revenue Comparison by Category

INCOME TAX AS A PERCENT OF GENERAL FUND REVENUES

Income taxes, including the .25% Public Safety Levy income tax, comprise 58.87% of the total General Fund revenues for 2021.

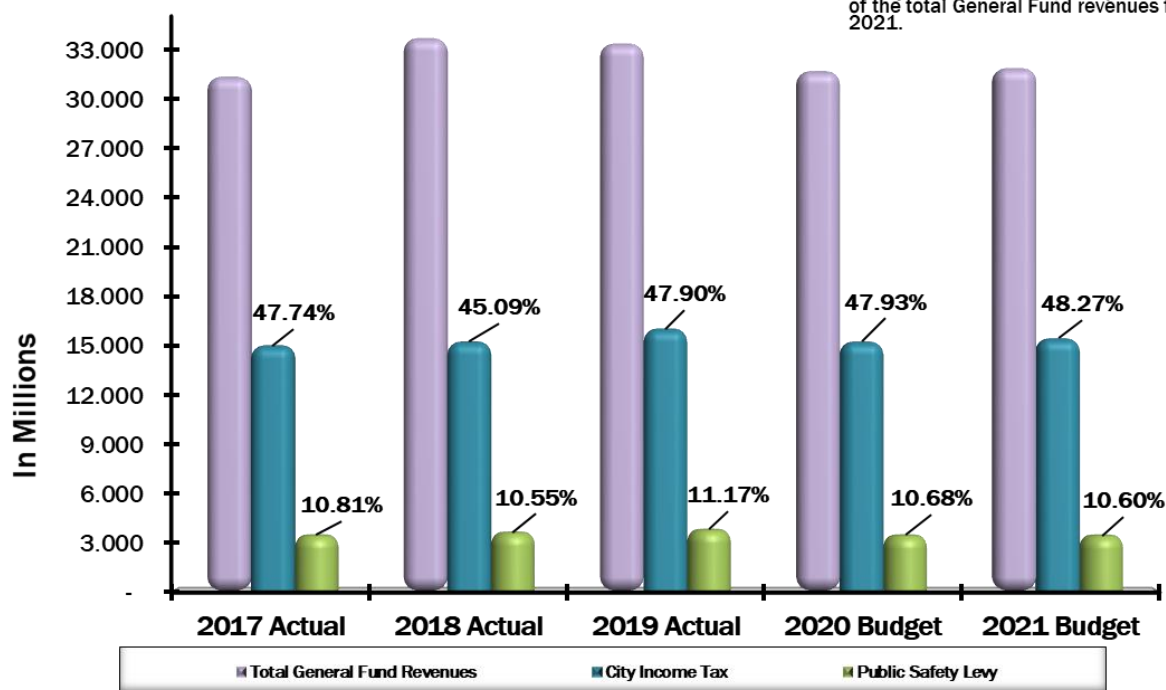


Figure 3.2 Income tax as a percent of General Fund Revenues

City Income Tax

City income tax revenues account for 48.27% of the projected 2021 General Fund revenues (Figure 3.1); 58.87% collectively with the Public Safety Levy income tax.

Public Safety Levy

In 2007, the citizens passed a Public Safety Levy of an additional $\frac{1}{4}\%$ 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 14.42% of the total General Fund revenues for 2021. 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.

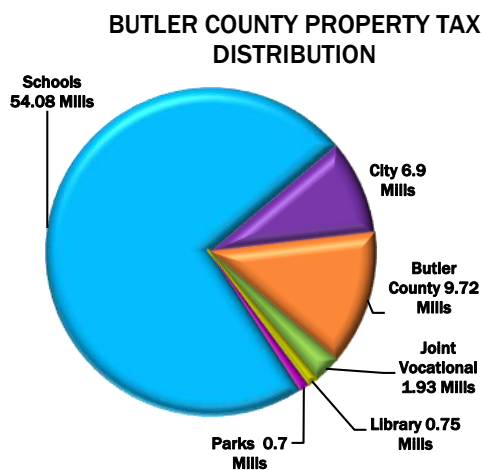


Figure 3.3 Butler County Property Tax Distribution

Property Tax

The majority of all property taxes go to the General Fund and accounts for 9.14% of this fund's revenue.

DISTRIBUTION OF THE CITY'S 6.9 MILLS

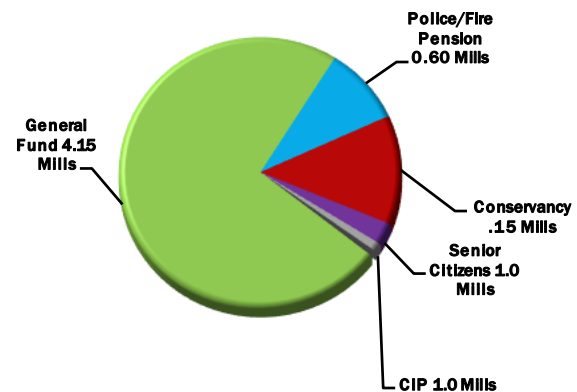


Figure 3.4 Property Tax Distribution of the City's Share

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 3.67% of the total General Fund revenue.

Miscellaneous

Miscellaneous revenues account for 5.40% 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 0.34% of General Fund revenues in 2021.

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 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 2019 expenditure as



well as dollar and percentage comparisons between 2020 and 2021 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 70.08% 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 \$32,994,804 for 2021, a 5.8% decrease from the 2020 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	2019 Actual	2020 Budget	2021 Budget	Increase/Decrease	
				\$	%
City Council	\$161,643	\$165,610	\$153,142	(\$12,468)	-7.5%
City Manager	621,838	648,415	504,302	(144,113)	-22.2%
Finance Department	559,995	634,831	616,138	(18,693)	-2.9%
Information Systems	668,453	727,072	718,722	(8,350)	-1.1%
Administrative Services	2,233,218	2,512,505	2,415,305	(97,200)	-3.9%
Economic Development	806,816	808,061	737,982	(70,079)	-8.7%
Planning and Zoning	225,678	375,585	400,049	24,464	6.5%
Division of Fire	9,746,987	10,356,244	9,872,452	(483,792)	-4.7%
Division of Police	12,325,191	13,483,068	13,252,137	(230,931)	-1.7%
Community Revitalization	47,646	0	0	0	
Public Works & Utilities	1,977,986	2,078,801	1,988,290	(90,511)	-4.4%
Non-Departmental	1,642,478	2,290,463	1,681,116	(609,347)	-26.6%
Subtotal	31,017,930	34,080,655	32,339,636	(\$1,741,019)	-5.1%
Transfers	1,434,532	935,968	655,168	(280,800)	-30.0%
Total	\$32,452,462	\$35,016,623	\$32,994,804	-\$2,021,819	-5.8%

Table 3.2 Department expenditures 2019-2021

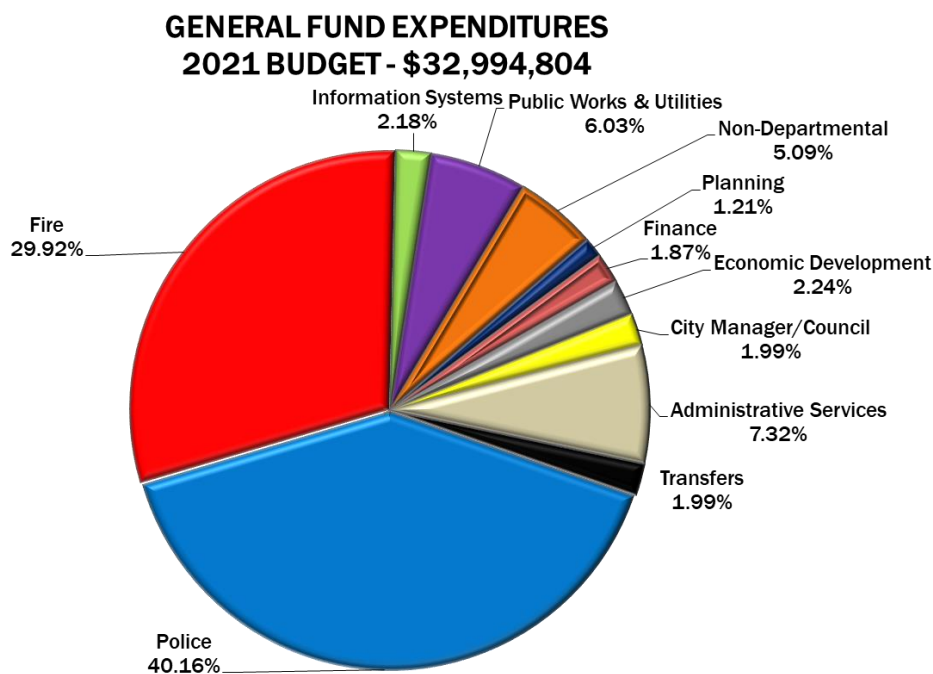


Figure 3.5 General Fund expenditures by department for 2021

GENERAL FUND EXPENDITURES CATEGORY SUMMARY							
Category	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	Increase/Decrease \$	%
Personal Services	\$22,463,972	\$23,130,515	\$24,042,294	\$26,059,047	\$25,570,573	(\$488,474)	-1.9%
Contractual Services	4,983,257	5,003,901	5,225,613	5,618,438	5,337,262	(281,176)	-5.0%
Commodities	550,395	911,614	510,042	574,439	543,250	(31,189)	-5.4%
Capital Outlay	808,898	1,122,770	1,239,981	1,828,731	888,551	(940,180)	-51.4%
Subtotal	28,806,523	30,168,799	31,017,930	34,080,655	32,339,636	(1,741,019)	-5.1%
Transfers-Out	886,668	571,218	1,196,093	984,968	655,168	(329,800)	-33.5%
Loans	480,289	157,036	238,439	(49,000)	0	49,000	-100.0%
Total	\$30,173,480	\$30,897,053	\$32,452,462	\$35,016,623	\$32,994,804	(2,021,819)	-5.8%

Table 3.3 General Fund expenditure by category

2021 GENERAL FUND BUDGETED EXPENDITURES BY CATEGORY

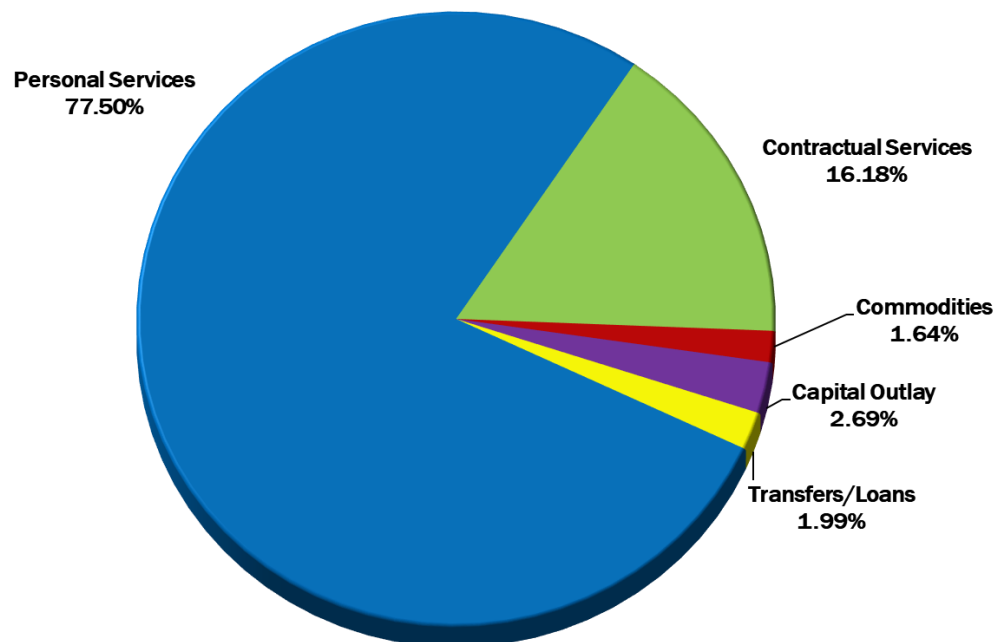


Figure 3.6 General Fund budget by category

GENERAL FUND EXPENDITURES BY CATEGORY

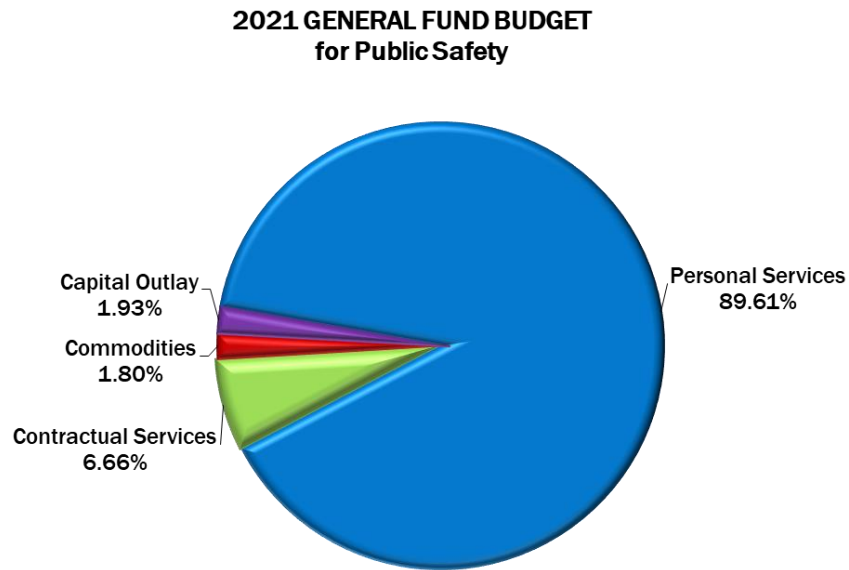


Figure 3.7 Above General Fund Budget – Public Safety Expenditures

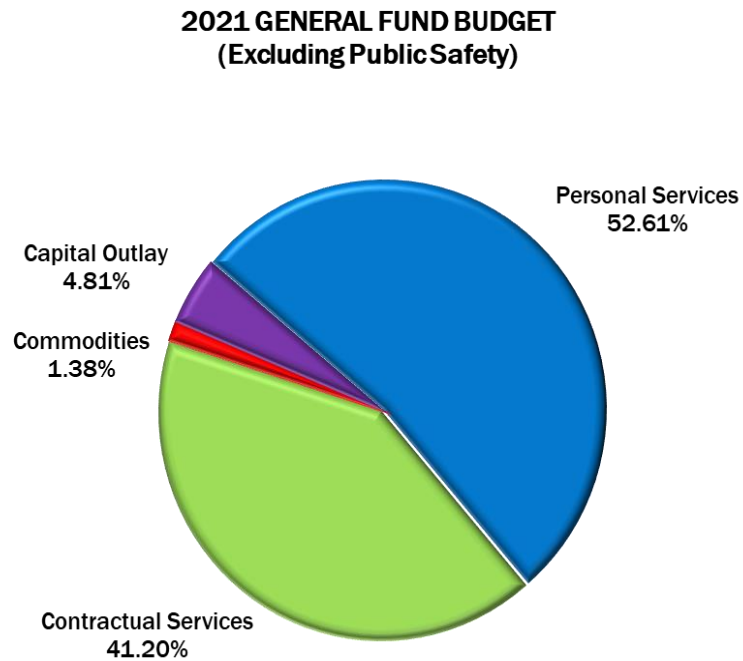


Figure 3.8 General Fund Budget – Excluding Public Safety

GENERAL FUND - BUDGETED EXPENDITURES

Department/Division	Personal Services	Contractual Services	Commodities	Capital Outlay	Totals
City Council	\$129,796	\$19,346	\$3,000	\$1,000	\$153,142
City Manager	\$304,692	\$43,638	\$2,200	\$0	\$350,530
Communications	\$90,612	\$57,160	\$500	\$5,500	\$153,772
City Manager	\$395,304	\$100,798	\$2,700	\$5,500	\$504,302
Finance Administration	\$257,665	\$34,160	\$1,600	\$0	\$293,425
Treasury	\$217,216	\$6,625	\$2,500	\$0	\$226,341
Purchasing	\$93,872	\$1,800	\$500	\$200	\$96,372
Finance Department	\$568,753	\$42,585	\$4,600	\$200	\$616,138
Information Systems	\$624,122	\$33,100	\$9,000	\$52,500	\$718,722
Human Resources	\$252,425	\$121,500	\$1,000	\$0	\$374,925
Law	\$351,873	\$315,300	\$2,000	\$0	\$669,173
Building Inspection & Services	\$497,729	\$44,100	\$1,000	\$3,000	\$545,829
Building Maintenance	\$226,128	\$173,250	\$40,850	\$3,500	\$443,728
Administration	\$198,989	\$12,160	\$500	\$50,000	\$261,649
Community Center	\$0	\$120,000	\$0	\$0	\$120,000
Administrative Services	\$1,527,145	\$786,310	\$45,350	\$56,500	\$2,415,305
Economic Development	\$438,792	\$287,700	\$6,990	\$4,500	\$737,982
Planning	\$265,949	\$95,600	\$7,500	\$31,000	\$400,049
Fire Administration	\$431,628	\$7,550	\$3,682	\$0	\$442,860
Fire Operations	\$7,691,462	\$519,695	\$255,559	\$296,369	\$8,763,085
Fire Training/Prevention	\$660,716	\$5,792	\$0	\$0	\$666,508
Police Administration	\$894,441	\$93,000	\$15,500	\$0	\$1,002,941
Criminal Investigation	\$1,578,690	\$20,000	\$10,000	\$0	\$1,608,690
Narcotics	\$781,039	\$14,000	\$10,000	\$0	\$805,039
Uniform Patrol	\$5,937,094	\$471,913	\$96,006	\$148,507	\$6,653,520
Police Services	\$347,928	\$8,200	\$0	\$500	\$356,628
Police & Fire Dispatch	\$1,367,145	\$75,000	\$4,500	\$0	\$1,446,645
Jail Management	\$1,032,495	\$325,380	\$20,800	\$0	\$1,378,675
Public Safety	\$20,722,636	\$1,540,530	\$416,047	\$445,376	\$23,124,589
Engineering	\$316,189	\$100,212	\$3,800	\$22,100	\$442,301
Street Lighting	\$0	\$677,221	\$20,000	\$0	\$697,221
Parks Maintenance	\$547,371	\$255,545	\$22,003	\$23,849	\$848,768
Public Works & Utilities	\$863,560	\$1,032,978	\$45,803	\$45,949	\$1,988,290
Non-Departmental	\$34,515	\$1,398,315	\$2,260	\$246,026	\$1,681,116
Subtotal Expenditures	\$25,570,573	\$5,337,262	\$543,250	\$888,551	\$32,339,636
Transfers-Out/Loans					\$655,168
Total Expenditures	\$25,570,573	\$5,337,262	\$543,250	\$888,551	\$32,994,804

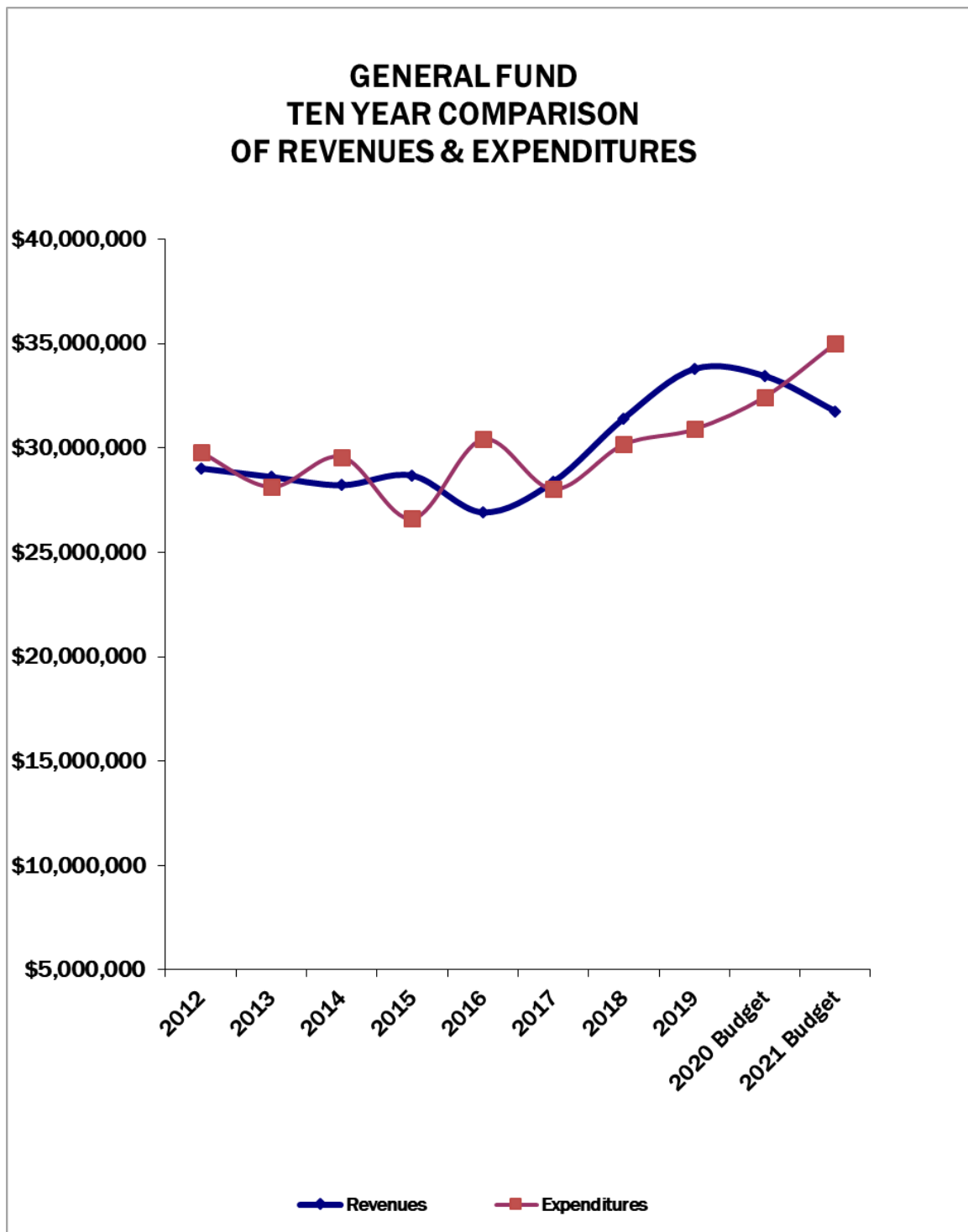


Figure 3.9 Ten year comparison of General Fund revenues and expenditures

**FUND SUMMARY FOR FUND 100
GENERAL FUND**

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
BEGINNING BALANCE: JANUARY 1	\$8,636,332	\$9,638,165	\$6,389,295
REVENUES:			
Property Taxes	\$2,660,876	\$2,631,020	\$2,921,020
Licenses & Permits	395,806	438,643	443,029
Intergovernmental Revenue	1,764,626	1,170,130	1,174,096
Charges for Services	4,370,948	4,436,677	4,606,042
Fines & Forfeitures	16,737	9,995	10,095
Interest Income	264,645	129,814	110,427
Contributions & Donations	12,689	0	0
Rentals & Leases	88,937	71,407	72,121
Miscellaneous Revenue	816,602	755,646	763,003
Reimbursements	684,429	324,668	327,915
Transfers	22,377,999	21,799,753	21,525,656
TOTAL REVENUES	\$33,454,295	\$31,767,753	\$31,953,404
TOTAL RESOURCES	\$42,090,626	\$41,405,918	\$38,342,699
EXPENDITURES:			
Personal Services	\$24,042,294	\$26,059,047	\$25,570,573
Contractual Services	5,225,613	5,618,438	5,337,262
Commodities	510,042	574,439	543,250
Capital Outlay	1,239,981	1,828,731	888,551
Transfers	1,196,093	984,968	655,168
Loans	238,439	(49,000)	0
TOTAL EXPENDITURES	\$32,452,462	\$35,016,623	\$32,994,804
ENDING BALANCE DECEMBER 31	\$9,638,165	\$6,389,295	\$5,347,895

CITY COUNCIL

DEPARTMENT OVERVIEW

Every municipality in Ohio has an elected legislative body. The elected legislative body in the City of Middletown is the Middletown City Council, as the City of Middletown operates under a Council plus City Manager government. A Mayor and four Council members are elected by the citizens, and the elected body serves as the representative of the citizens of Middletown plus serves as the legislative authority for the City of Middletown.

The elected Mayor makes all Proclamations in the name of the City of Middletown and acts as the City representative for ceremonial purposes. In the absence of the Mayor, the Vice Mayor fills this role. The Mayor presides at all Council meetings and authenticates all Ordinances and Resolutions adopted by the Council.

The City Council appointed Clerk of City Council attends all City Council meetings and staff meetings. The Clerk of City 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. It is the duty of the Clerk to meet legal requirements for proper notification, posting, recording, authentication of official records of the City, manage the Records Program and coordinate Records Commission meetings which are required twice per year.

KEY OBJECTIVES AND GOALS

The graphics below illustrate how the City Council Department services align with the overall City Goals shown in green.

Goal: MAINTAIN A FINANCIALLY SUSTAINABLE CITY PROVIDING EXCELLENT SERVICES TO CITIZENS, BUSINESSES AND VISITORS

What this means to Citizens, Businesses and Visitors:

RELIABLE, HELPFUL CITY SERVICES THAT ARE EASILY ACCESSIBLE AND PROVIDED IN A CUSTOMER FRIENDLY MANNER

City Council 2021 Budget per Capita - \$3.14

City Council Office Goals and Objectives

Continue to provide an acceptable, timely and efficient level of customer service to the public, City staff and City Council members

Continue to provide Codified Ordinances via computer and net access and work to update those ordinances in a timely manner

Continue to make public records available

Continue restoration of historical record books

Schedule an appropriate out-going event for City Council members and a swearing in event for newly elected members, once every two-year election

Provide the needed administrative and clerical support to City Council

DEPARTMENT SUMMARY OF EXPENDITURES
CITY COUNCIL

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
EXPENDITURES BY DIVISION:			
City Council	\$161,643	\$165,610	\$153,142
TOTAL DIVISION EXPENDITURES	\$161,643	\$165,610	\$153,142
EXPENDITURES BY CATEGORY:			
Personal Services	\$122,965	\$132,317	\$129,796
Contractual Services	35,840	29,053	19,346
Commodities	1,856	3,040	3,000
Capital Outlay	982	1,200	1,000
TOTAL EXPENDITURES	\$161,643	\$165,610	\$153,142

**GENERAL FUND
CITY COUNCIL**

		Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
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	\$103,029	\$110,151	\$108,315
100.101.51211	PERS	14,080	15,421	15,164
100.101.51220	WORKERS COMPENSATION	3,341	4,406	4,333
100.101.51270	MEDICARE-CITY SHARE	1,503	1,597	1,571
100.101.51275	LIFE INSURANCE	203	406	414
100.101.51290	EMPLOYEE AWARDS	500	0	0
100.101.51295	SOCIAL SECURITY - CITY SHARE	310	336	0
	Total - PERSONAL SERVICES	122,965	132,317	129,796
CONTRACTUAL SERVICES:				
100.101.52110	TRAVEL AND TRAINING	3,003	3,000	1,500
100.101.52111	MANDATORY TRAINING	2,007	3,000	0
100.101.52120	EMPLOYEE MILEAGE REIMBURSEMENT	210	275	275
100.101.52490	OUTSIDE PRINTING	0	505	0
100.101.52510	MAINTENANCE OF EQUIPMENT	0	1,010	0
100.101.52710	LEGAL ADVERTISING	8,731	11,428	8,871
100.101.52920	MEMBERSHIPS-BOOKS-PERIODICALS	840	1,200	1,200
100.101.52980	OTHER MISC CONTRACTUAL SERVICE	21,049	8,635	7,500
	Total - CONTRACTUAL SERVICES	35,840	29,053	19,346
COMMODITIES:				
100.101.53100	OFFICE SUPPLIES	888	1,020	1,000
100.101.53210	FOOD	218	1,010	1,000
100.101.53296	OTHER SUPPLIES	750	1,010	1,000
	Total - COMMODITIES	1,856	3,040	3,000
CAPITAL OUTLAY:				
100.101.54320	OFFICE MACHINERY & EQUIPMENT	982	1,200	1,000
	Total - CAPITAL OUTLAY	982	1,200	1,000
	Grand Total	\$161,643	\$165,610	\$153,142

CITY MANAGER

DEPARTMENT OVERVIEW

The City of Middletown has a long and proud history of functioning under the Council-Manager form of government in which a professionally trained City Manager is selected and appointed by the City Council to serve as the Chief Administrative Officer for the city government and to, in turn, manage the day-to-day operations and programs of the overall municipal organization. Based upon the strategically-determined goals, objectives, and expressed policy directives adopted by the elected Mayor and City Council, the City Manager has responsibility for providing effective management, supervision and leadership to city staff in order to produce and insure the cost-effective delivery of public services. It is the obligation of the City Manager to consistently monitor and evaluate the City's overall progress in meeting its stated goals, objectives, and policy directives, and in doing so to offer the advocacy, initiative, guidance, and recommendations necessary to achieve maximum results on behalf of City residents and taxpayers. At its fundamental core, the essence of the Council-Manager form of government, as it is to be embodied by its appointed Manager, demands the commitment to bring creativity, innovation and professionalism to the organization and to the management of local government functioning in order to: best serve the needs of the community; fully uphold the laws and regulations of the City; and protect and preserve the rights and property of all citizens.

KEY OBJECTIVES AND GOALS

The graphics below illustrate how the City Manager Department services align with the overall City Goals shown in green.

Goal: MAINTAIN A FINANCIALLY SUSTAINABLE CITY PROVIDING EXCELLENT SERVICES TO CITIZENS, BUSINESSES AND VISITORS

Goal: PROMOTE AND PROVIDE HEALTHY AND SAFE LIVING

Goal: IMPROVE UPON MIDDLETOWN'S THRIVING LOCAL ECONOMY OF GROWING BUSINESSES AND STRONG WORKFORCE

Goal: MAINTAIN AND IMPROVE MIDDLETOWN NEIGHBORHOODS

Goal: MAINTAIN AND IMPROVE MIDDLETOWN'S STRONG INFRASTRUCTURE

Goal: PROMOTE AND FOSTER PRIDE IN COMMUNITY

CITY MANAGER, (continued)

What this means to Citizens, Businesses and Visitors:

RELIABLE, HELPFUL CITY SERVICES THAT ARE EASILY ACCESSIBLE AND PROVIDED IN A CUSTOMER FRIENDLY MANNER

A HEALTHY AND SAFE PLACE TO LIVE, WORK OR VISIT

AN ECONOMY OF GROWING BUSINESSES AND A STRONG WORKFORCE WILL CREATE OPPORTUNITIES FOR OUR CITY AND RESIDENTS TO PROSPER

WELL MAINTAINED NEIGHBORHOODS THAT MEET A FULL RANGE OF HOUSING NEEDS

A MODERN WELL MAINTAINED PUBLIC INFRASTRUCTURE WILL SUPPORT NEIGHBORHOODS AND THE ECONOMY NOW AND FOR YEARS TO COME

INCREASED INTEREST IN ARTS, ENTERTAINMENT, RECREATION, HOUSING AND ALL THE ASSETS MIDDLETOWN HAS TO OFFER

City Manager 2021 Budget per Capita - \$7.18

City Manager Goals and Objectives

To provide an ongoing and effective response of flexibility and adaptation in the management and governance of the municipal organization during the COVID-19 pandemic and its immediate aftermath, while at the same time, bring the greatest level of confidence, calm, resilience and certainty during what will likely remain a time of heightened anxiety and uncertainty

To identify, develop, create, and enhance partnership opportunities for the City, both public and private, in order to maximize and extend resources wherever possible and to further strategic economic development and redevelopment

To identify and pursue strategies for long term revenue growth

To identify and strategically begin the implementation of those elements of 1.) Economic development and redevelopment 2.) City Housing Policy; most likely to result in both transformational or catalytic effect as well as having the greatest chance of success

To develop effective and sustainable long-term capital improvement programming to identify, plan for, and implement adequate re-investment in City owned buildings and infrastructure, with particular emphasis on: Fire Stations, Street re-paving and re-construction, Storm and Wastewater infrastructure, detention, and conveyance associated with Long Term Control Plan (LTCP), and the Municipal Jail

To fully evaluate opportunities for effective reorganization within the municipal organizational staffing structure, and to then implement identified optimal change

To plan for and conduct a Strategic Planning retreat with City Council and Senior Staff to establish near-term and long-term Goals, Objectives and Priorities based on established organizational values

Commit to an established and ongoing program, of transparent communications to citizens, the business community, and the region across multiple platforms and formats to better promote understanding, engagement, and community pride

COMMUNICATIONS

DEPARTMENT OVERVIEW

The Communications division serves as the messaging center for the City. It supports all City departments, including Middletown Division of Police, Middletown Division of Fire, and Middletown Regional Airport, among others, with communication of emergency and non-emergency messages to the public. Communications is a division of the City Manager Department.

KEY OBJECTIVES AND GOALS

The graphics below illustrate how the Communications Division services align with the overall City Goals shown in green.

Goal: MAINTAIN A FINANCIALLY SUSTAINABLE CITY PROVIDING EXCELLENT SERVICES TO CITIZENS, BUSINESSES AND VISITORS

Goal: PROMOTE AND PROVIDE HEALTHY AND SAFE LIVING

Goal: PROMOTE AND FOSTER PRIDE IN COMMUNITY

What this means to Citizens, Businesses and Visitors:

RELIABLE, HELPFUL CITY SERVICES THAT ARE EASILY ACCESSIBLE AND PROVIDED IN A CUSTOMER FRIENDLY MANNER

A HEALTHY AND SAFE PLACE TO LIVE, WORK OR VISIT

INCREASED INTEREST IN ARTS, ENTERTAINMENT, RECREATION, HOUSING AND ALL THE ASSETS MIDDLETOWN HAS TO OFFER

Communications 2021 Budget per Capita - \$3.15

Communications Goals and Objectives

Continue to expand communications to the public and region: Develop effective and meaningful content that shares the strategic message of the City and utilize all channels of communication available throughout the City to distribute content

Continue to provide public impact messaging during the COVID-19 pandemic

Support the goals and objectives of the City Manager and the upcoming City Master Plan

Assist all City departments with internal and external communications to inform the public of emergency and non-emergency issues that impact employees and/or the public

DEPARTMENT SUMMARY OF EXPENDITURES
CITY MANAGER

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
EXPENDITURES BY DIVISION:			
City Manager's Office	\$456,707	\$398,885	\$350,530
Communications	165,131	249,530	153,772
TOTAL DIVISION EXPENDITURES	\$621,838	\$648,415	\$504,302
EXPENDITURES BY CATEGORY:			
Personal Services	\$389,663	\$379,636	\$395,304
Contractual Services	228,265	257,479	100,798
Commodities	2,841	4,300	2,700
Capital Outlay	1,069	7,000	5,500
TOTAL EXPENDITURES	\$621,838	\$648,415	\$504,302

**GENERAL FUND
CITY MANAGER'S OFFICE**

	Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
PERSONNEL:			
CITY MANAGER (NG)	1	1	1
EXECUTIVE ASSISTANT (249)	1	1	1
PERSONAL SERVICES:			
100.111.51110 SALARIES & WAGES	\$215,730	\$198,495	\$212,276
100.111.51211 PERS	43,894	49,675	45,949
100.111.51215 OHIO DEFERRED COMPENSATION	3,242	3,537	3,246
100.111.51220 WORKERS COMPENSATION	7,211	9,140	8,491
100.111.51230 GROUP HEALTH INSURANCE	22,328	16,538	25,631
100.111.51260 VEHICLE ALLOWANCE	5,400	5,400	5,400
100.111.51270 MEDICARE-CITY SHARE	3,171	3,313	3,078
100.111.51275 LIFE INSURANCE	592	608	621
100.111.51290 EMPLOYEE AWARDS	500	0	0
Total - PERSONAL SERVICES	302,068	286,706	304,692
CONTRACTUAL SERVICES:			
100.111.52110 TRAVEL AND TRAINING	524	5,000	2,500
100.111.52111 MANDATORY TRAVEL AND TRAINING	6,848	8,000	4,000
100.111.52120 EMPLOYEE MILEAGE REIMB	296	300	300
100.111.52222 TELEPHONE LINE CHARGES	940	1,879	1,888
100.111.52480 OTHER PROFESSIONAL SERVICES	109,120	60,000	31,350
100.111.52482 SUMMIT PROGRAM EXPENSES	31,405	30,000	0
100.111.52490 OUTSIDE PRINTING	343	300	300
100.111.52510 MAINTENANCE OF EQUIPMENT	828	1,000	800
100.111.52920 MEMBERSHIPS-BOOKS-PERIODICALS	2,309	3,400	2,500
Total - CONTRACTUAL SERVICES	152,613	109,879	43,638
COMMODITIES:			
100.111.53100 OFFICE SUPPLIES	1,120	1,200	1,200
100.111.53210 FOOD	401	600	500
100.111.53510 SUPPLIES TO MAINTAIN EQUIPMENT	505	500	500
Total - COMMODITIES	2,026	2,300	2,200
Grand Total	\$456,707	\$398,885	\$350,530

**GENERAL FUND
COMMUNICATIONS**

	Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
PERSONNEL:			
COMMUNICATIONS COORDINATOR (180)	1	0	0
COMMUNICATIONS MANAGER (180)	0	1	1
PERSONAL SERVICES:			
100.165.51110 SALARIES & WAGES	\$66,364	\$70,706	\$68,762
100.165.51211 PERS	9,635	9,899	9,627
100.165.51220 WORKERS COMPENSATION	2,152	2,828	2,750
100.165.51230 GROUP HEALTH INSURANCE	7,801	8,269	8,269
100.165.51270 MEDICARE-CITY SHARE	940	1,025	997
100.165.51275 LIFE INSURANCE	203	203	207
100.165.51290 EMPLOYEE AWARDS	500	0	0
Total - PERSONAL SERVICES	87,595	92,930	90,612
CONTRACTUAL SERVICES:			
100.165.52110 TRAVEL AND TRAINING	3,307	4,500	4,000
100.165.52120 EMPLOYEE MILEAGE REIMBURSEMENT	972	2,000	2,000
100.165.52222 TELEPHONE LINE CHARGES	1,384	1,100	660
100.165.52480 OTHER PROFESSIONAL SERVICES	17,285	46,000	30,000
100.165.52490 OUTSIDE PRINTING	2,080	8,000	8,000
100.165.52920 MEMBERSHIPS-BOOKS-PERIODICALS	2,560	1,000	12,500
100.165.52950 RECREATIONAL ACTIVITIES	48,064	85,000	0
Total - CONTRACTUAL SERVICES	75,652	147,600	57,160
COMMODITIES:			
100.165.53100 OFFICE SUPPLIES	815	2,000	500
Total - COMMODITIES	815	2,000	500
CAPITAL OUTLAY:			
100.165.54320 OFFICE MACHINERY & EQUIPMENT	0	5,000	3,500
100.165.54370 COMPUTER SOFTWARE	1,069	2,000	2,000
Total - CAPITAL OUTLAY	1,069	7,000	5,500
Grand Total	\$165,131	\$249,530	\$153,772

FINANCE

DEPARTMENT OVERVIEW

The Finance Department provides fiscal management and facilitates the operations of all City departments by providing budgetary and financial information. The department's six 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. This division is responsible for the management of the mandatory income tax filing program approved by the City Commission in 1994. The Income Tax division is included in the Special Revenue Funds section of this publication.
- The Water and Sewer Administration Divisions prepares and collects the City's monthly utility billings, which include water, sewer, storm water, well field protection, and refuse collection fees. The Water and Sewer Administration divisions are included in the Enterprise Funds section of this publication.

KEY OBJECTIVES AND GOALS

The graphics below illustrate how the Finance Department services align with the overall City Goals shown in green.

Goal: MAINTAIN A FINANCIALLY SUSTAINABLE CITY PROVIDING EXCELLENT SERVICES TO CITIZENS, BUSINESSES AND VISITORS

What this means to Citizens, Businesses and Visitors:

RELIABLE, HELPFUL CITY SERVICES THAT ARE EASILY ACCESSIBLE AND PROVIDED IN A CUSTOMER FRIENDLY MANNER

Finance 2021 Budget per Capita - \$49.58 *this calculation includes all divisions of Finance, in all funds

Finance Goals and Objectives

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)

Continue to work with Information Systems Department to implement InvoiceCloud payment portal into additional departments such as Health, Airport, Building Inspection, etc., to provide better payment options to customers

Continue work to implement an online tax filing option for residents

Research auto-pay and electronic options for vendor payments

**DEPARTMENT SUMMARY OF EXPENDITURES
DEPARTMENT OF FINANCE**

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
EXPENDITURES BY DIVISION:			
Finance Administration	\$261,645	\$298,212	\$293,425
Treasury	215,114	240,610	226,341
Purchasing	83,236	96,009	96,372
TOTAL DIVISION EXPENDITURES	\$559,995	\$634,831	\$616,138
EXPENDITURES BY CATEGORY:			
Personal Services	\$520,536	\$578,131	\$568,753
Contractual Services	35,736	51,615	42,585
Commodities	3,723	4,810	4,600
Capital Outlay	0	275	200
TOTAL EXPENDITURES	\$559,995	\$634,831	\$616,138

**GENERAL FUND
FINANCE ADMINISTRATION**

	Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
PERSONNEL:			
FINANCE DIRECTOR (169)	1	1	1
BUDGET ANALYST (181)	1	1	1
PERSONAL SERVICES:			
100.131.51110 SALARIES & WAGES	\$159,895	\$177,752	\$180,295
100.131.51120 OVERTIME WAGES	278	2,000	1,500
100.131.51211 PERS	23,067	25,165	25,451
100.131.51220 WORKERS COMPENSATION	5,232	7,190	7,272
100.131.51230 GROUP HEALTH INSURANCE	37,632	39,890	39,890
100.131.51270 MEDICARE-CITY SHARE	2,266	2,607	2,636
100.131.51275 LIFE INSURANCE	608	608	621
100.131.51290 EMPLOYEE AWARDS	1,000	0	0
Total - PERSONAL SERVICES	229,978	255,212	257,665
CONTRACTUAL SERVICES:			
100.131.52111 MANDATORY TRAINING	1,478	3,050	1,500
100.131.52120 EMPLOYEE MILEAGE REIMBURSEMENT	330	600	400
100.131.52222 TELEPHONE LINE CHARGES	660	660	660
100.131.52480 OTHER PROFESSIONAL SERVICE	27,302	35,530	30,000
100.131.52920 MEMBERSHIPS-BOOKS-PERIODICALS	1,275	1,600	1,600
Total - CONTRACTUAL SERVICES	31,046	41,440	34,160
COMMODITIES:			
100.131.53100 OFFICE SUPPLIES	621	560	600
100.131.53510 SUPPLIES TO MAINTAIN EQUIP	0	1,000	1,000
Total - COMMODITIES	621	1,560	1,600
Grand Total	\$261,645	\$298,212	\$293,425

GENERAL FUND
TREASURY

	Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
PERSONNEL:			
EXECUTIVE ACCOUNT CLERK (186)	2	2	2
PAYROLL ADMINISTRATOR (183)	1	1	1
PERSONAL SERVICES:			
100.132.51110 SALARIES & WAGES	\$145,152	\$159,066	\$150,947
100.132.51120 OVERTIME WAGES	1,070	5,000	2,000
100.132.51211 PERS	21,157	22,969	21,413
100.132.51220 WORKERS COMPENSATION	4,953	6,563	6,118
100.132.51230 GROUP HEALTH INSURANCE	31,981	33,900	33,900
100.132.51270 MEDICARE-CITY SHARE	2,114	2,379	2,218
100.132.51275 LIFE INSURANCE	608	608	621
100.132.51290 EMPLOYEE AWARDS	1,500	0	0
Total - PERSONAL SERVICES	208,535	230,485	217,216
CONTRACTUAL SERVICES:			
100.132.52111 MANDATORY TRAVEL & TRAINING	0	1,500	1,000
100.132.52120 MILEAGE REIMBURSEMENT	0	150	150
100.132.52222 TELEPHONE LINE CHARGES- TREASURY	100	100	100
100.132.52480 OTHER PROFESSIONAL SERVICES	1,393	2,000	2,000
100.132.52490 OUTSIDE PRINTING	1,472	2,000	2,000
100.132.52510 MAINTENANCE OF EQUIPMENT	625	1,500	1,000
100.132.52620 EMPLOYEE BONDS	75	75	75
100.132.52920 MEMBERSHIPS-BOOKS-PERIODICALS	100	300	300
Total - CONTRACTUAL SERVICES	3,765	7,625	6,625
COMMODITIES:			
100.132.53100 OFFICE SUPPLIES	2,683	2,000	2,000
100.132.53510 SUPPLIES TO MAINTAIN EQUIPMENT	131	500	500
Total - COMMODITIES	2,814	2,500	2,500
Grand Total	\$215,114	\$240,610	\$226,341

**GENERAL FUND
PURCHASING**

	Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
PERSONNEL:			
PURCHASING AGENT (181)	1	1	1
PERSONAL SERVICES:			
100.137.51110 SALARIES & WAGES	\$54,544	\$62,678	\$63,879
100.137.51211 PERS	7,882	8,775	8,943
100.137.51220 WORKERS COMPENSATION	1,740	2,507	2,555
100.137.51230 GROUP HEALTH INSURANCE	16,379	17,362	17,362
100.137.51270 MEDICARE	775	909	926
100.137.51275 LIFE INSURANCE	203	203	207
100.137.51290 EMPLOYEE AWARDS	500	0	0
Total - PERSONAL SERVICES	82,023	92,434	93,872
CONTRACTUAL SERVICES:			
100.137.52110 TRAVEL & TRAINING	0	700	400
100.137.52120 EMPLOYEE MILEAGE REIMBURSEMENT	283	400	300
100.137.52490 OUTSIDE PRINTING	218	750	500
100.137.52920 MEMBERSHIPS-BOOKS-PERIODICALS	425	700	600
Total - CONTRACTUAL SERVICES	925	2,550	1,800
COMMODITIES:			
100.137.53100 OFFICE SUPPLIES	288	750	500
Total - COMMODITIES	288	750	500
CAPITAL OUTLAY:			
100.137.54320 OFFICE MACHINERY & EQUIP	0	275	200
Total - CAPITAL OUTLAY	0	275	200
Grand Total	\$83,236	\$96,009	\$96,372

INFORMATION SYSTEMS

DEPARTMENT OVERVIEW

The Information Systems Department is responsible for all City computer hardware, software, telephones, along with the City's data and voice network. Information Systems coordinates the use of computer technology across all City departments to ensure that accurate and timely information is provided to citizens, elected officials, management and staff. The mission of Information Systems is to improve government services through the use of technology. Some of the services Information Systems provides to the organization are: Software Design, Development, Implementation and support; Project Management and Business Process Analysis; Technical Support and Training; Development of Information Systems Policies and Standards; Management of Telecom and Technology Vendors; Digital Signage – Content creation and system specifications; GIS System Administration and map creation; Council Chamber video recordings/streaming services; and Video surveillance/security systems.

KEY OBJECTIVES AND GOALS

The graphics below illustrate how the Information Systems Department services align with the overall City goals shown in green.

Goal: MAINTAIN A FINANCIALLY SUSTAINABLE CITY PROVIDING EXCELLENT SERVICES TO CITIZENS, BUSINESSES AND VISITORS

What this means to Citizens, Businesses and Visitors:

RELIABLE, HELPFUL CITY SERVICES THAT ARE EASILY ACCESSIBLE AND PROVIDED IN A CUSTOMER FRIENDLY MANNER

Information Systems 2021 Budget per Capita - \$14.73

Information Systems Goals and Objectives

To provide timely technical support for all City staff twenty-four hours per day, seven days per week

Complete upgrade to City Telephone System Implementation to take place in late 2020 or in 2021

Develop custom applications to aid staff in daily operations

Upgrade Legacy Software – Applications developed in-house will be refreshed, while purchased applications will be analyzed to see if they can be brought in-house

Upgrade of Wireless Infrastructure – Assist in connectivity to remote buildings and security systems without costly or unavailable fiber runs

Replace legacy applications and hardware systems

Maintain and upgrade network infrastructure

Maintain GIS data and provide mapping applications to support staff and public

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

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
EXPENDITURES BY DIVISION:			
Information Systems	\$668,453	\$727,072	\$718,722
TOTAL DIVISION EXPENDITURES	\$668,453	\$727,072	\$718,722
 EXPENDITURES BY CATEGORY:			
Personal Services	\$596,112	\$632,472	\$624,122
Contractual Services	13,120	33,100	33,100
Commodities	6,603	9,000	9,000
Capital Outlay	52,618	52,500	52,500
TOTAL EXPENDITURES	\$668,453	\$727,072	\$718,722

GENERAL FUND
INFORMATION SYSTEMS

	Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
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)	0	0	1
COMPUTER TECHNICIAN (184)	1	0	0
COMPUTER TECHNICIAN (252)	0	1	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	\$417,068	\$440,839	\$442,003
100.136.51120 OVERTIME WAGES	522	2,500	0
100.136.51211 PENSION	61,115	62,067	61,880
100.136.51220 WORKERS COMPENSATION	14,363	17,734	17,680
100.136.51230 GROUP HEALTH INSURANCE	93,436	101,484	94,702
100.136.51270 MEDICARE-CITY SHARE	5,693	6,428	6,409
100.136.51275 LIFE INSURANCE	1,166	1,420	1,448
Total - PERSONAL SERVICES	596,112	632,472	624,122
CONTRACTUAL SERVICES:			
100.136.52120 EMPLOYEE MILEAGE REIMBURSEMENT	0	500	500
100.136.52222 TELEPHONE LINE CHARGES	4,085	2,500	2,500
100.136.52230 POSTAGE & POSTAL CHARGES	14	100	100
100.136.52340 EQUIPMENT & VEHICLE RENTAL	0	500	500
100.136.52480 OTHER PROFESSIONAL SERVICE	8,756	29,000	29,000
100.136.52920 MEMBERSHIPS-BOOKS-PERIODICALS	265	500	500
Total - CONTRACTUAL SERVICES	13,120	33,100	33,100
COMMODITIES:			
100.136.53100 OFFICE SUPPLIES	4,081	5,000	5,000
100.136.53510 SUPPLIES TO MAINTAIN EQUIPMENT	2,522	4,000	4,000
Total - COMMODITIES	6,603	9,000	9,000
CAPITAL OUTLAY:			
100.136.54300 COMPUTER & OTHER PERIPHERALS	14,249	20,000	20,000
100.136.54320 OFFICE MACHINERY & EQUIPMENT	2,060	2,500	2,500
100.136.54370 COMPUTER SOFTWARE	36,309	30,000	30,000
Total - CAPITAL OUTLAY	52,618	52,500	52,500
Grand Total	\$668,453	\$727,072	\$718,722

ADMINISTRATIVE SERVICES

DEPARTMENT OVERVIEW

The Department of Administrative Services was created to centralize city services. Divisions include Human Resources, Law, Building Inspection, Building Maintenance, Administration, Community Center and the Middletown Transit System. All divisions are included in the General Fund section of this publication, with the exception of Transit, which is included in the Enterprise Funds section.

- 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.
- The Law Division represents and advises the City in all civil, criminal and administrative law matters; prosecuted 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. The Law Division 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.
- 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.
- The Building Maintenance Division maintains and repairs the City Building's mechanical devices, HVAC, plumbing, painting, building projects, snow and ice removal, cleaning, etc.
- The Administration Division oversees all Housing Urban Development (HUD) 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. The Administration Division also works with Butler County Regional Transit Authority to operate the Middletown Transit Services. These programs have been especially important during the economic downturn. The Administration Division will continue the further implementation of the Comprehensive Housing Plan and Oakland Neighborhood Renovation Projects in 2021.

ADMINISTRATIVE SERVICES, (continued)

- 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.

KEY OBJECTIVES AND GOALS

The graphics below illustrate how the services of the Department of Administrative Services align with the overall City Goals shown in green.

Goal: MAINTAIN A FINANCIALLY SUSTAINABLE CITY PROVIDING EXCELLENT SERVICES TO CITIZENS, BUSINESSES AND VISITORS

Goal: PROMOTE AND PROVIDE HEALTHY AND SAFE LIVING

Goal: MAINTAIN AND IMPROVE MIDDLETOWN NEIGHBORHOODS

Goal: PROMOTE AND FOSTER PRIDE IN COMMUNITY

What this means to Citizens, Businesses and Visitors:

RELIABLE, HELPFUL CITY SERVICES THAT ARE EASILY ACCESSIBLE AND PROVIDED IN A CUSTOMER FRIENDLY MANNER

A HEALTHY AND SAFE PLACE TO LIVE, WORK OR VISIT

WELL MAINTAINED NEIGHBORHOODS THAT MEET A FULL RANGE OF HOUSING NEEDS

INCREASED INTEREST IN ARTS, ENTERTAINMENT, RECREATION, HOUSING AND ALL THE ASSETS MIDDLETOWN HAS TO OFFER

Administrative Services 2021 Budget per Capita - \$49.49

ADMINISTRATIVE SERVICES, (continued)

Administrative Services Goals and Objectives

Improve the Position Classification Plan to accurately reflect position descriptions, classifications, and the resulting performance appraisals and salary systems

Maintain a quality City Personnel Program that is responsive to management and employee needs

Provide legal services to other departments – provide 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

Implement a comprehensive staff development program

Provide counsel and advise for appointed boards and commissions – attend board and commission meetings as requested by the Staff Liaison and or City Manager; provide written and oral advice as needed

Provide competent service as labor counsel concerning labor issues – 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

Provide legal assistance in the acquisition, purchase or sale of real property – 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

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

Increase owner occupied home ownership – evaluate the HOME down payment assistance program for improvements

Provide safe, efficient operation of Middletown Transit System

Implement the Comprehensive Housing Plan – assist development in the Oakland Redevelopment Project

DEPARTMENT SUMMARY OF EXPENDITURES
DEPARTMENT OF ADMINISTRATIVE SERVICES

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
EXPENDITURES BY DIVISION:			
Human Resources	\$292,405	\$416,995	\$374,925
Law	567,288	693,317	669,173
Building Inspection	474,082	504,536	545,829
Building Maintenance	560,538	482,412	443,728
Administration	225,729	295,245	261,649
Community Center	113,175	120,000	120,000
TOTAL DIVISION EXPENDITURES	\$2,233,218	\$2,512,505	\$2,415,305

EXPENDITURES BY CATEGORY:

Personal Services	\$1,335,906	\$1,461,145	\$1,527,145
Contractual Services	839,475	916,010	786,310
Commodities	51,336	53,850	45,350
Capital Outlay	6,501	81,500	56,500
TOTAL EXPENDITURES	\$2,233,218	\$2,512,505	\$2,415,305

GENERAL FUND
HUMAN RESOURCES ADMINISTRATION

	Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
PERSONNEL:			
HUMAN RESOURCES MANAGER (270)	0	1	1
HUMAN RESOURCES SPECIALIST (183)	2	2	2
P/T HUMAN RESOURCES SPECIALIST (183)	1404 HRS	1404 HRS	0
HUMAN RESOURCES CLERK (231)	1	1	1
PERSONAL SERVICES:			
100.142.51110 SALARIES & WAGES	\$144,556	\$188,798	\$184,848
100.142.51211 PERS	20,255	27,272	25,879
100.142.51220 WORKERS COMPENSATION	5,634	7,792	7,394
100.142.51230 GROUP HEALTH INSURANCE	7,801	23,297	30,797
100.142.51270 MEDICARE-CITY SHARE	2,114	2,825	2,680
100.142.51275 LIFE INSURANCE	541	811	828
100.142.51290 EMPLOYEE AWARDS	1,250	0	0
Total - PERSONAL SERVICES	182,151	250,795	252,425
CONTRACTUAL SERVICES:			
100.142.52110 TRAVEL & TRAINING	0	1,000	500
100.142.52125 EMPLOYEE DEVELOPMENT	4,488	10,000	5,000
100.142.52420 MEDICAL SERVICE	15,350	20,000	20,000
100.142.52480 OTHER PROFESSIONAL SERVICE	52,670	94,500	66,000
100.142.52490 OUTSIDE PRINTING	524	1,700	1,000
100.142.52510 MAINTENANCE OF EQUIPMENT	3,025	3,000	3,000
100.142.52710 LEGAL ADVERTISEMENTS	26,011	25,000	25,000
100.142.52920 MEMBERSHIPS-BOOKS-PERIODICALS	1,531	2,000	1,000
Total - CONTRACTUAL SERVICES	107,083	157,200	121,500
COMMODITIES:			
100.142.53100 OFFICE SUPPLIES	794	2,000	1,000
100.142.53215 EMPLOYEE RECOGNITION GIFTS	876	5,500	0
100.142.53410 SUPPLIES TO MAINTAIN EQUIPMENT	1,501	1,500	0
Total - COMMODITIES	3,171	9,000	1,000
 Grand Total	 \$292,405	 \$416,995	 \$374,925

GENERAL FUND
LAW

	Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
PERSONNEL:			
GENERAL COUNSEL (172)	2	1	1
PARALEGAL (183)	1	1	1
VICTIM ADVOCATE (225)	0	1	1
P/T SPECIAL COUNSEL (294)	1083 hrs	0	0
STAFF ATTORNEY (243)	1	1	0
STAFF ATTORNEY (249)	0	0	1
PERSONAL SERVICES:			
100.150.51110 SALARIES & WAGES	\$221,903	240,417	\$243,811
100.150.51120 OVERTIME WAGES	498	500	500
100.150.51211 PERS	33,179	33,728	34,204
100.150.51220 WORKERS COMPENSATION	10,431	9,637	9,772
100.150.51230 GROUP HEALTH INSURANCE	34,581	49,728	59,009
100.150.51270 MEDICARE-CITY SHARE	3,168	3,493	3,543
100.150.51275 LIFE INSURANCE	676	1,014	1,034
100.150.51290 EMPLOYEE AWARDS	1,500	0	0
Total - PERSONAL SERVICES	305,938	338,517	351,873
CONTRACTUAL SERVICES:			
100.150.52111 MANDATORY TRAVEL & TRAINING	3,993	3,000	3,000
100.150.52120 EMPLOYEE MILEAGE REIMBURSEMENT	385	1,000	1,000
100.150.52230 POSTAGE AND POSTAL CHARGES	88	300	300
100.150.52410 LEGAL SERVICE	240,843	315,000	290,000
100.150.52480 OTHER PROFESSIONAL SERVICES	8,208	25,000	12,500
100.150.52490 OUTSIDE PRINTING	741	900	900
100.150.52510 MAINTENANCE OF EQUIPMENT	2,172	3,600	3,600
100.150.52920 MEMBERSHIPS-BOOKS-PERIODICALS	4,111	4,000	4,000
Total - CONTRACTUAL SERVICES	260,541	352,800	315,300
COMMODITIES:			
100.150.53100 OFFICE SUPPLIES	809	2,000	2,000
Total - COMMODITIES	809	2,000	2,000
Grand Total	\$567,288	\$693,317	\$669,173

GENERAL FUND
BUILDING INSPECTION

	Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
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	0
SECRETARY (237)	0	0	1
PERSONAL SERVICES:			
100.260.51110 SALARIES & WAGES	\$283,813	\$303,044	\$337,781
100.260.51211 PERS	40,755	42,986	47,289
100.260.51220 WORKERS COMPENSATION	10,583	14,282	13,511
100.260.51230 GROUP HEALTH INSURANCE	62,421	70,933	93,215
100.260.51270 MEDICARE-CITY SHARE	4,013	5,177	4,898
100.260.51275 LIFE INSURANCE	811	1,014	1,034
100.260.51290 EMPLOYEE AWARDS	2,000	0	0
Total - PERSONAL SERVICES	404,396	437,436	497,729
CONTRACTUAL SERVICES			
100.260.52111 MANDATORY TRAVEL & TRAINING	568	2,000	0
100.260.52222 TELEPHONE LINE CHARGES	2,554	3,000	3,000
100.260.52310 MUNICIPAL GARAGE CHARGES	4,507	5,100	5,100
100.260.52480 OTHER PROFESSIONAL SERVICE	56,556	52,000	35,000
100.260.52490 OUTSIDE PRINTING	209	0	0
100.260.52920 MEMBERSHIPS-BOOKS-PERIODICALS	1,084	1,000	1,000
Total - CONTRACTUAL SERVICES	65,478	63,100	44,100
COMMODITIES			
100.260.53100 OFFICE SUPPLIES	998	1,000	1,000
Total - COMMODITIES	1,206	1,000	1,000
CAPITAL OUTLAY			
100.260.54310 AUTOS AND TRUCKS DEPR	3,003	3,000	3,000
Total - CAPITAL OUTLAY	3,003	3,000	3,000
Grand Total	\$474,082	\$504,536	\$545,829

**GENERAL FUND
BUILDING MAINTENANCE**

	Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
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	\$148,935	\$160,494	\$158,215
100.261.51120 OVERTIME WAGES	168	7,500	0
100.261.51211 PERS	21,569	24,709	22,150
100.261.51220 WORKERS COMPENSATION	5,302	7,060	6,329
100.261.51230 GROUP HEALTH INSURANCE	45,433	32,659	33,900
100.261.51250 CLOTHING ALLOWANCE	1,835	2,100	2,000
100.261.51270 MEDICARE-CITY SHARE	2,083	2,559	2,294
100.261.51275 LIFE INSURANCE	433	466	476
100.261.51280 AFSCME CARE PLAN	765	765	765
100.261.51290 EMPLOYEE AWARDS	1,500	0	0
Total - PERSONAL SERVICES	228,023	238,312	226,128
CONTRACTUAL SERVICES:			
100.261.52222 TELEPHONE LINE CHARGES	1,620	1,350	1,350
100.261.52310 MUNICIPAL GARAGE CHARGES	1,039	2,000	2,500
100.261.52480 OTHER PROFESSIONAL SERVICE	11,053	7,500	7,500
100.261.52510 MAINTENANCE OF EQUIPMENT	84,408	122,000	100,000
100.261.52520 MAINTENANCE OF LAND & BLDGS	184,498	65,000	60,000
100.261.52670 BOILER & MACHINERY	168	1,000	1,000
100.261.52820 LICENSES AND PERMITS	0	500	500
100.261.52920 MEMBERSHIPS, BOOKS, PERIODICALS	0	100	100
100.261.52970 UNIFORM RENTAL SERVICE	81	300	300
Total - CONTRACTUAL SERVICES	282,868	199,750	173,250
COMMODITIES:			
100.261.53100 OFFICE SUPPLIES	169	350	350
100.261.53250 CLEANING SUPPLIES	14,454	12,000	12,000
100.261.53510 SUPPLIES TO MAINTAIN EQUIPMENT	917	0	0
100.261.53520 SUPPLIES TO MAINTAIN BUILDINGS	26,534	25,000	25,000
100.261.53610 SMALL TOOLS & EQUIPMENT	656	2,000	2,000
100.261.53620 MAJOR TOOLS & EQUIPMENT	3,419	1,500	1,500
Total - COMMODITIES	46,149	40,850	40,850
CAPITAL OUTLAY:			
100.261.54310 AUTO & TRUCKS DEPR	3,498	3,500	3,500
Total - CAPITAL OUTLAY	3,498	3,500	3,500
Grand Total	\$560,538	\$482,412	\$443,728

**GENERAL FUND
ADMINISTRATION**

	Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
PERSONNEL:			
ADMINISTRATIVE SERVICES DIRECTOR (168)	1	1	1
PARALEGAL (249)	1	1	1
PERSONAL SERVICES:			
100.409.51110 SALARIES & WAGES	\$151,647	\$149,803	\$152,223
100.409.51211 PERS	20,140	20,972	21,311
100.409.51220 WORKERS COMPENSATION	4,508	5,992	6,089
100.409.51230 GROUP HEALTH INSURANCE	14,952	16,538	16,538
100.410.51240 UNEMPLOYMENT COMPENSATION	21,095	0	0
100.409.51270 MEDICARE-CITY SHARE	2,169	2,172	2,207
100.409.51275 LIFE INSURANCE	389	608	621
100.410.51290 EMPLOYEE AWARDS	500	0	0
Total - PERSONAL SERVICES	215,399	196,085	198,989
CONTRACTUAL SERVICES			
100.409.52110 TRAVEL AND TRAINING	2,760	3,000	2,000
100.409.52222 TELEPHONE LINE CHARGES	660	660	660
100.409.52480 OTHER PROFESSIONAL SERVICE	6,910	9,500	9,000
100.409.52810 PROPERTY TAXES	0	10,000	0
100.409.52920 MEMBERSHIPS-BOOKS-PERIODICALS	0	0	500
Total - CONTRACTUAL SERVICES	10,330	23,160	12,160
COMMODITIES			
100.409.53100 OFFICE SUPPLIES	0	1,000	500
Total - COMMODITIES	0	1,000	500
CAPITAL OUTLAY:			
100.409.54356 ACQUISITION OF PROPERTY	0	75,000	50,000
Total - CAPITAL OUTLAY	0	75,000	50,000
Grand Total	\$225,729	\$295,245	\$261,649

GENERAL FUND
COMMUNITY CENTER

		Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
	CONTRACTUAL SERVICES:			
100.411.52480	OTHER PROFESSIONAL SERVICES	\$100,000	\$100,000	\$100,000
100.411.52520	MAINTENANCE OF LAND & BLDGS	13,175	20,000	20,000
	Total - CONTRACTUAL SERVICES	113,175	120,000	120,000
	Grand Total	\$113,175	\$120,000	\$120,000

ECONOMIC DEVELOPMENT

DEPARTMENT OVERVIEW

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 City 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 for the City.

KEY OBJECTIVES AND GOALS

The graphics below illustrate how the services of the Economic Development Department align with the overall City Goals shown in green

Goal: MAINTAIN A FINANCIALLY SUSTAINABLE CITY PROVIDING EXCELLENT SERVICES TO CITIZENS, BUSINESSES AND VISITORS

Goal: IMPROVE UPON MIDDLETOWN'S THRIVING LOCAL ECONOMY OF GROWING BUSINESSES AND STRONG WORKFORCE

Goal: MAINTAIN AND IMPROVE MIDDLETOWN'S STRONG INFRASTRUCTURE

Goal: PROMOTE AND FOSTER PRIDE IN COMMUNITY

What this means to Citizens, Businesses and Visitors:

RELIABLE, HELPFUL CITY SERVICES THAT ARE EASILY ACCESSIBLE AND PROVIDED IN A CUSTOMER FRIENDLY MANNER

AN ECONOMY OF GROWING BUSINESSES AND A STRONG WORKFORCE WILL CREATE OPPORTUNITIES FOR OUR CITY AND RESIDENTS TO PROSPER

A MODERN WELL MAINTAINED PUBLIC INFRASTRUCTURE WILL SUPPORT NEIGHBORHOODS AND THE ECONOMY NOW AND FOR YEARS TO COME

INCREASED INTEREST IN ARTS, ENTERTAINMENT, RECREATION, HOUSING AND ALL THE ASSETS MIDDLETOWN HAS TO OFFER

Economic Development 2021 Budget per Capita - \$15.12

ECONOMIC DEVELOPMENT, (continued)

Economic Development 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 information gathering via public input process; define target companies/users to support development and increase critical operations

Airport – Coordinate with city staff to develop 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

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 SalesForce, and complete one hundred visits

Attraction – Respond to JobsOhio, REDO and other leads; retail development based on Buxton study; develop pipeline of prospects

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 Park land development

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

Downtown Development – Target key sites for development 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

ECONOMIC DEVELOPMENT, (continued)

Downtown Development – As part of downtown development plan, develop action plan to support downtown residential redevelopment and new construction; coordinate with Downtown Middletown Inc (DMI) to market riverfront, highlight downtown, provide marketing collateral to local and regional brokers for downtown sites, and to promote tourism

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.)

Financing – Continue to grow financing support tools for businesses including Paycheck Protection Program (PPP), networking with banks and funders, supporting grant applications, and coordinating with Small Business Development Center (SBDC); support Middletown Moving Forward (MMF) as the Community Improvement Corporation (CIC) in an effort to establish gap financing for projects and identify next project

Professional Development – Support staff development including attending professional development seminars and additional coursework; encourage regional relationship development through REDI Cincinnati, Dayton Development Corporation (DDC) and like organizations by staff participation

Small Business Support – Work with Small Business Development Center 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; develop resources to augment the communication process within the small business environment to support growth and employment

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 Dayton Development Corporation, Warren and Butler Counties

DEPARTMENT SUMMARY OF EXPENDITURES
DEPARTMENT OF ECONOMIC DEVELOPMENT

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
EXPENDITURES BY DIVISION:			
Economic Development Administration	\$806,816	\$808,061	\$737,982
TOTAL DIVISION EXPENDITURES	\$806,816	\$808,061	\$737,982
EXPENDITURES BY CATEGORY:			
Personal Services	\$416,026	\$457,011	\$438,792
Contractual Services	386,774	280,300	287,700
Commodities	3,824	10,750	6,990
Capital Outlay	192	60,000	4,500
TOTAL EXPENDITURES	\$806,816	\$808,061	\$737,982

GENERAL FUND
ECONOMIC DEVELOPMENT ADMINISTRATION

	Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
PERSONNEL:			
ECONOMIC DEVELOPMENT DIRECTOR (169)	1	1	1
ASSISTANT ECONOMIC DEVELOPMENT DIRECTOR (175)	1	1	1
ECONOMIC DEVELOPMENT PROGRAM MANAGER (270)	1	1	1
ADMINISTRATIVE ASSISTANT (184)	1	1	1
PERSONAL SERVICES:			
100.164.51110 SALARIES & WAGES	\$304,618	\$334,100	\$312,978
100.164.51211 PERS	44,065	47,124	43,817
100.164.51220 WORKERS COMPENSATION	10,712	13,464	12,519
100.164.51230 GROUP HEALTH INSURANCE	49,692	56,428	63,905
100.164.51270 MEDICARE-CITY SHARE	4,324	4,881	4,538
100.164.51275 LIFE INSURANCE	1,115	1,014	1,034
100.164.51290 EMPLOYEE AWARDS	1,500	0	0
Total - PERSONAL SERVICES	416,026	457,011	438,792
CONTRACTUAL SERVICES:			
100.164.52110 TRAVEL AND TRAINING	15,049	15,000	12,500
100.164.52111 MANDATORY TRAINING	12,249	15,000	12,500
100.164.52222 TELEPHONE LINE CHARGES	1,349	2,300	2,700
100.164.52410 LEGAL SERVICES	90,072	75,000	75,000
100.164.52480 OTHER PROFESSIONAL SERVICES	242,693	158,000	170,000
100.164.52490 OUTSIDE PRINTING	75	0	0
100.164.52810 PROPERTY TAXES	8,010	0	0
100.164.52920 MEMBERSHIPS-BOOKS-PERIODICALS	17,277	15,000	15,000
Total - CONTRACTUAL SERVICES	386,774	280,300	287,700
COMMODITIES:			
100.164.53100 OFFICE SUPPLIES	3,824	10,750	6,990
Total - COMMODITIES	3,824	10,750	6,990
CAPITAL OUTLAY:			
100.164.54320 OFFICE MACHINERY & EQUIPMENT	0	60,000	4,500
Total - CAPITAL OUTLAY	192	60,000	4,500
Grand Total	\$806,816	\$808,061	\$737,982

PLANNING & ZONING

DEPARTMENT OVERVIEW

The Planning & Zoning Department work with residents and developers to guide future land use activities related to residential, commercial, and industrial developments within the City. Planning staff are responsible for reviewing and processing zoning compliance applications for new businesses, residential/commercial construction, site plans, signage, temporary uses, accessory structures, lot splits/consolidations, and new subdivisions.

Quality of life is very important and staff assist and work closely with residents and business owners to investigate and resolve Middletown Development Code violations. The Middletown Development Code (previously known as the Planning & Zoning Ordinance) was updated and adopted on March 1, 2018. The new zoning code streamlines development through addressing zoning uses and issues. The new zoning code is user friendly for explaining processes, eliminating inconsistencies, and providing clearer definitions. The new code provides the tools needed for strict zoning enforcement.

Planning & Zoning staff provide guidance on city review processes and procedures, zoning data, property research, and mapping for zoning verification requests received from the citizens, businesses, developers, schools, regional entities, and other local municipalities. The Department works closely with other City departments on special projects, as well as planning and implementation. Planning staff also works closely with local organizations such as Downtown Middletown Inc., Middletown Moving Forward, Community Foundation, Middletown Rotary, and Community-Building Institute Middletown, Inc.

Planning staff acts as the liaison to the City Planning Commission, Board of Zoning Appeals, Architectural Review Board, and the Historic Commission. Liaison duties include preparing staff reports/presentations, processing special hearing applications, preparing and publishing legal notices, correspondence with applicants and surrounding property owners, preparation of meeting agendas/meeting minutes, and provides written confirmation regarding board actions to applicants.

Planning staff are currently in the process of completing the City's Master Plan update. The previous update to the City's Master Plan was completed in 2005 and has become outdated. The updated Master Plan will address a number of key topics including housing, economic development, transportation, future land uses, and revitalization strategies. The goal is to have the Master Plan adopted by both the Planning Commission and City Council fourth quarter of 2020.

In May 2020 planning staff obtained the Certified Local Government (CLG) status through the State of Ohio Historic Preservation Office and National Park Service. The CLG status represents Middletown's dedication to Historic Preservation. This status will provide the City with various grant opportunities as well as special assistance for the Historic Commission, landmark designations, etc. It is an asset for marketing, promoting, and revitalization tool for the City.

In late 2019 the Middletown City Council approved civil enforcement & penalties as a tool for code enforcement staff. Being able to issue civil penalties speeds up the code enforcement process and has created a ticketing process for properties that are not in compliance with the zoning code. In third quarter of 2020 the Planning & Zoning Department and Police Code Enforcement Department developed a plan to be more proactive and efficient. Beginning in 2021 Planning & Zoning and Police Enforcement will be having code enforcement inspectors cross-trained and

PLANNING & ZONING, (continued)

working in quadrants to develop a relationship with residents to help them resolve ordinance violations.

Planning & Zoning takes pride in representing the City through memberships 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), Heritage Ohio, International Code Council, and local chapter of APA Ohio.

KEY OBJECTIVES AND GOALS

The graphics below illustrate how the Planning & Zoning Department services align with the overall City Goals shown in green.

Goal: MAINTAIN A FINANCIALLY SUSTAINABLE CITY PROVIDING EXCELLENT SERVICES TO CITIZENS, BUSINESSES AND VISITORS

Goal: MAINTAIN AND IMPROVE MIDDLETOWN NEIGHBORHOODS

Goal: MAINTAIN AND IMPROVE MIDDLETOWN'S STRONG INFRASTRUCTURE

Goal: PROMOTE AND FOSTER PRIDE IN COMMUNITY

What this means to Citizens, Businesses and Visitors:

RELIABLE, HELPFUL CITY SERVICES THAT ARE EASILY ACCESSIBLE AND PROVIDED IN A CUSTOMER FRIENDLY MANNER

WELL MAINTAINED NEIGHBORHOODS THAT MEET A FULL RANGE OF HOUSING NEEDS

A MODERN WELL MAINTAINED PUBLIC INFRASTRUCTURE WILL SUPPORT NEIGHBORHOODS AND THE ECONOMY NOW AND FOR YEARS TO COME

INCREASED INTEREST IN ARTS, ENTERTAINMENT, RECREATION, HOUSING AND ALL THE ASSETS MIDDLETOWN HAS TO OFFER

Planning & Zoning 2021 Budget per Capita - \$8.20

PLANNING & ZONING, (continued)

Planning & Zoning Goals and Objectives

Combined Code Enforcement Efforts:
Planning & Zoning / Police Enforcement – Cross-training of all code enforcement inspectors; planning staff receive Zoning Inspector certification through International Code Council; strict enforcement of all code enforcement regulations

Adoption & Implementation of City Master Plan – Adoption by Planning Commission and City Council; public outreach to community; promote the Master Plan; create Master Plan website pages

Public Participation & Outreach – Update Planning & Zoning website pages to be more user-friendly; create brochures to help applicants with City review process requirements; respond in a timely manner to all phone and email inquiries; provide updates on City website for Planning & Zoning activities

Historic Preservation – Update City 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

PLANNING & ZONING SERVICE MEASURES

	<u>2019 Actual</u>	<u>2020 Estimate</u>	<u>2021 Estimate</u>
Number of Zoning Certificates Issued	375 certificates	400 certificates	450 certificates
Historic Commission Applications	25 applications	30 applications	35 applications
Planning Commission Applications	15 applications	20 applications	25 applications
Board of Zoning Appeals Applications	7 applications	10 applications	10 applications
Architectural review Board Applications	1 application	5 applications	5 applications

**DEPARTMENT SUMMARY OF EXPENDITURES
DEPARTMENT OF PLANNING AND ZONING**

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
EXPENDITURES BY DIVISION:			
Planning and Zoning	\$225,678	\$375,585	\$400,049
TOTAL DIVISION EXPENDITURES	\$225,678	\$375,585	\$400,049
EXPENDITURES BY CATEGORY:			
Personal Services	\$144,416	\$230,434	\$265,949
Contractual Services	74,667	127,651	95,600
Commodities	6,596	11,500	7,500
Capital Outlay	0	6,000	31,000
TOTAL EXPENDITURES	\$225,678	\$375,585	\$400,049

**GENERAL FUND
PLANNING**

	Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
PERSONNEL:			
PLANNING DIRECTOR (176)	1	1	1
ZONING ADMINISTRATOR (249)	0	0	1
ZONING INSPECTOR (240)	1	1	0
CERTIFIED LOCAL GOVERNMENT (186)	0	1	1
PERSONAL SERVICES:			
100.162.51110 SALARIES & WAGES	\$101,936	\$163,220	\$193,571
100.162.51211 PERS	14,407	22,851	27,100
100.162.51220 WORKERS COMPENSATION	3,709	6,529	7,743
100.162.51230 GROUP HEALTH INSURANCE	22,230	34,859	33,900
100.162.51270 MEDICARE-CITY SHARE	1,431	2,367	2,807
100.162.51275 LIFE INSURANCE	203	608	828
100.162.51290 EMPLOYEE AWARDS	500	0	0
Total - PERSONAL SERVICES	144,416	230,434	265,949
CONTRACTUAL SERVICES:			
100.162.52110 TRAVEL & TRAINING	7,452	10,000	10,000
100.162.52120 EMPLOYEE MILEAGE REIMBURSEMENT	0	5,000	5,000
100.162.52222 TELEPHONE LINE CHARGES	1,949	8,000	6,000
100.162.52230 POSTAGE AND POSTAL CHARGES	311	5,000	5,000
100.162.52310 MUNICIPAL GARAGE CHARGES	1,694	2,000	2,600
100.162.52430 ENGINEERING SERVICE	23,626	30,851	30,000
100.162.52480 OTHER PROFESSIONAL SERVICE	36,192	50,000	25,000
100.162.52490 OUTSIDE PRINTING	741	3,000	3,000
100.162.52510 MAINTENANCE OF EQUIPMENT	0	2,500	2,500
100.162.52710 LEGAL ADVERTISEMENTS	116	3,000	3,000
100.162.52920 MEMBERSHIPS-BOOKS-PERIODICALS	2,587	3,500	3,500
100.162.52960 EMPLOYEE TUITION REIMBURSEMENT	0	4,800	0
Total - CONTRACTUAL SERVICES	74,667	127,651	95,600
COMMODITIES:			
100.162.53100 OFFICE SUPPLIES	6,107	8,000	6,000
100.162.53510 SUPPLIES TO MAINTAIN EQUIPMENT	489	3,500	1,500
Total - COMMODITIES	6,596	11,500	7,500
CAPITAL OUTLAY:			
100.162.54310 AUTOS & TRUCKS DEPRECIATION	0	0	25,000
100.162.54370 COMPUTER SOFTWARE	0	6,000	6,000
Total - CAPITAL OUTLAY	0	6,000	31,000
Grand Total	\$225,678	\$375,585	\$400,049

DIVISION OF FIRE

DEPARTMENT OVERVIEW

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.

The Division of Fire is under the direction of the Fire Chief. The Division of Fire's 2021 budget reflects an authorized staffing level of eighty-one full time, paid uniformed members and one Administrative Assistant. All current uniformed members of the Division are Firefighter II and Emergency Medical Technician trained. The Fire Division will maintain a sixty percent Paramedic to forty percent EMT-B ratio. Of the eighty-one uniformed personnel there are: nineteen Officers; sixty-two Firefighters including paid Squad Persons and Apparatus Operators; Six Fire Engines (four frontline, two reserve); five utility vehicles; one hazardous material vehicle; one aerial ladder truck; one command vehicle; three staff vehicles and one mass decontamination vehicle.

Vision Statement

Create an All-Hazards Fire & Emergency Services

KEY OBJECTIVES AND GOALS

The graphics below illustrate how the Division of Fire services align with the overall City Goals shown in green.

Goal: PROMOTE AND PROVIDE HEALTHY AND SAFE LIVING

Goal: MAINTAIN AND IMPROVE MIDDLETOWN'S STRONG INFRASTRUCTURE

**Goal: MAINTAIN A FINANCIALLY SUSTAINABLE CITY PROVIDING EXCELLENT SERVICES TO
CITIZENS, BUSINESSES AND VISITORS**

Goal: PROMOTE AND FOSTER PRIDE IN COMMUNITY

DIVISION OF FIRE, (continued)

What this means to Citizens, Businesses and Visitors:

A HEALTHY AND SAFE PLACE TO LIVE, WORK OR VISIT

**A MODERN WELL MAINTAINED PUBLIC INFRASTRUCTURE WILL SUPPORT
NEIGHBORHOODS AND THE ECONOMY NOW AND FOR YEARS TO COME**

**RELIABLE, HELPFUL CITY SERVICES THAT ARE EASILY ACCESSIBLE AND
PROVIDED IN A CUSTOMER FRIENDLY MANNER**

**INCREASED INTEREST IN ARTS, ENTERTAINMENT, RECREATION, HOUSING AND
ALL THE ASSETS MIDDLETOWN HAS TO OFFER**

Division of Fire 2021 Budget per Capita - \$202.28

Division of Fire 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 2021**

**Continue implementing the results of the
2018 Deployment and Staffing Analysis
conducted by the Ohio Fire Chiefs'
Association**

**Continue cooperation with other key
organizations and city staff on community
response to opioid overdoses and reduce
these incidents by ten percent by December
31, 2021**

**Continue Fire Department participation in
staff projects/task
force/Boards/Commissions, etc., throughout
2021**

**Identify and apply for capital grants for the
purchase and replacement of older
equipment including air quality monitors,
cardiac monitoring equipment, capnography
devices**

**Adopt fees for fire re-inspections, foster care
inspections, fire extinguisher training, and
fees for fire department to be on-site
(fireworks, etc.)**

**Develop a Fire Administration succession
plan to prepare future leadership of the
Division of Fire**

DIVISION OF FIRE, (continued)

Identify fire station locations for 82 and 85

Implement radio replacement program

Adopt a false alarm ordinance by December 31, 2021

DIVISION OF FIRE SERVICE MEASURES

	<u>2019 Actual</u>	<u>2020 Estimate</u>	<u>2021 Estimate</u>
Average response time in minutes/seconds	5 mins/32 secs	5 mins/25 secs	5 mins/25 secs
Emergency medical calls	9,498	8,904	9,000
Fire Calls for Service	2,901	2,435	2,500
Structure Fire responses	258	240	250

DEPARTMENT SUMMARY OF EXPENDITURES
DIVISION OF FIRE

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
EXPENDITURES BY DIVISION:			
Fire Administration	\$428,046	\$441,620	\$442,860
Fire Operations	8,676,258	9,241,315	8,763,085
Fire Training & Prevention	642,683	673,309	666,508
TOTAL DIVISION EXPENDITURES	\$9,746,987	\$10,356,244	\$9,872,452
EXPENDITURES BY CATEGORY:			
Personal Services	\$8,642,683	\$9,265,433	\$8,783,805
Contractual Services	526,712	533,037	533,037
Commodities	259,137	261,405	259,241
Capital Outlay	318,454	296,369	296,369
TOTAL EXPENDITURES	\$9,746,987	\$10,356,244	\$9,872,452

GENERAL FUND
FIRE ADMINISTRATION

	Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
PERSONNEL:			
FIRE CHIEF (169)	1	1	1
ASSISTANT FIRE CHIEF (171)	1	1	1
ADMINISTRATIVE ASSISTANT (246)	0	1	1
ADMINISTRATIVE ASSISTANT (184)	1	0	0
PERSONAL SERVICES:			
100.211.51110 SALARIES & WAGES	\$288,053	\$298,789	\$291,409
100.211.51211 PERS	8,256	7,729	7,593
100.211.51213 FIRE PENSION	58,144	58,460	56,921
100.211.51214 FIRE UNFUNDED LIABILITY	911	1,609	1,609
100.211.51220 WORKERS COMPENSATION	9,274	11,952	11,656
100.211.51230 GROUP HEALTH INSURANCE	47,056	45,056	55,636
100.211.51250 CLOTHING ALLOWANCE	0	1,650	1,750
100.211.51270 MEDICARE	4,021	4,332	4,225
100.211.51275 LIFE INSURANCE	811	811	828
100.211.51290 EMPLOYEE AWARDS	1,000	0	0
Total - PERSONAL SERVICES	417,526	430,388	431,628
CONTRACTUAL SERVICES:			
100.211.52111 MANDATORY TRAVEL & TRAINING	4,024	3,600	3,600
100.211.52660 PROPERTY INSURANCE	2,700	2,700	2,700
100.211.52670 BOILER & MACHINERY INSURANCE	0	250	250
100.211.52920 MEMBERSHIPS-BOOKS-PERIODICALS	1,055	1,000	1,000
Total - CONTRACTUAL SERVICES	7,780	7,550	7,550
COMMODITIES:			
100.211.53100 OFFICE SUPPLIES	1,641	1,756	1,756
100.211.53210 FOOD	739	826	826
100.211.53230 PURCHASE OF UNIFORMS	361	1,100	1,100
Total - COMMODITIES	2,740	3,682	3,682
Grand Total	\$428,046	\$441,620	\$442,860

GENERAL FUND
FIRE OPERATIONS

	Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
PERSONNEL:			
DEPUTY FIRE CHIEF (FO4)	3	3	3
FIRE CAPTAIN (FO3)	4	4	4
FIRE LIEUTENANT (FO2)	8	8	8
FIREFIGHTER PM (FO1)	49	42	42
FIREFIGHTER EMT (FO1)	8	17	17
PERSONAL SERVICES:			
100.212.51110 SALARIES & WAGES	\$4,668,861	\$5,077,308	\$4,742,173
100.212.51120 OVERTIME WAGES	207,171	136,739	136,739
100.212.51150 CALL-OUT OVERTIME	20,802	29,580	29,580
100.212.51213 FIRE PENSION	1,257,116	1,249,465	1,169,158
100.212.51214 FIRE UNFUNDED LIABILITY	43,248	43,000	43,000
100.212.51220 WORKERS COMPENSATION	159,182	208,244	194,860
100.212.51230 GROUP HEALTH INSURANCE	1,102,695	1,273,764	1,228,956
100.212.51250 CLOTHING ALLOWANCE	11,250	61,050	61,050
100.212.51270 MEDICARE-CITY SHARE	68,187	75,489	70,637
100.212.51275 LIFE INSURANCE	14,112	15,053	15,309
100.212.51290 EMPLOYEE AWARDS	31,500	0	0
Total - PERSONAL SERVICES	7,584,126	8,169,692	7,691,462
CONTRACTUAL SERVICES:			
100.212.52111 MANDATORY TRAVEL & TRAINING	16,749	32,403	32,403
100.212.52210 UTILITIES-GAS & ELECTRIC	40,619	45,000	45,000
100.212.52222 TELEPHONE LINE CHARGES	16,350	23,500	23,500
100.212.52310 MUNICIPAL GARAGE CHARGES	321,128	301,000	301,000
100.212.52330 RADIO MAINTENANCE	15,926	12,992	12,992
100.212.52480 OTHER PROFESSIONAL SERVICES	48,292	53,100	52,100
100.212.52490 OUTSIDE PRINTING	815	1,000	1,000
100.212.52510 MAINTENANCE OF EQUIP	21,349	14,000	14,000
100.212.52520 MAINTENANCE OF FACILITIES	35,516	35,000	35,000
100.212.52820 LICENSES AND PERMITS	75	500	500
100.212.52920 MEMBERSHIPS-BOOKS-PERIODICALS	1,314	1,200	2,200
Total - CONTRACTUAL SERVICES	518,133	519,695	519,695
COMMODITIES:			
100.212.53220 DRUGS/MEDICAL SUPPLIES	72,209	80,000	80,000
100.212.53230 PURCHASE OF UNIFORMS	124,330	100,000	100,000
100.212.53240 HOUSEHOLD GOODS	4,081	4,000	4,000
100.212.53250 CLEANING SUPPLIES	11,684	10,000	10,000
100.212.53510 SUPPLIES TO MAINTAIN EQUIP	14,542	17,500	17,500
100.212.53520 SUPPLIES TO MAINTAIN BUILDINGS	7,246	7,100	7,100
100.212.53550 HAZARDOUS MATERIALS SUPPLIES	10,489	10,000	10,000
100.212.53610 SMALL TOOLS & EQUIPMENT	3,151	3,000	3,000
100.212.53620 MAJOR TOOLS & EQUIPMENT	7,165	22,959	22,959
100.212.53710 CHEMICALS & LAB SUPPLIES	647	1,000	1,000
Total - COMMODITIES	255,545	255,559	255,559
CAPITAL OUTLAY:			
100.212.54310 AUTOS & TRUCK DEPR	244,002	244,000	244,000
100.212.54311 RADIO DEPRECIATION	3,570	3,677	3,677
100.212.54400 BLDGS AND OTHER STRUCTURES	70,882	48,692	48,692
Total - CAPITAL OUTLAY	318,454	296,369	296,369
Grand Total	\$8,676,258	\$9,241,315	\$8,763,085

GENERAL FUND
FIRE TRAINING AND PREVENTION

	Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
PERSONNEL:			
FIRE CAPTAIN (F03)	2	2	3
FIRE LIEUTENANT (F02)	3	3	2
PERSONAL SERVICES:			
100.213.51110 SALARIES & WAGES	\$411,839	\$429,867	\$420,045
100.213.51120 OVERTIME WAGES	8,519	6,150	6,150
100.213.51150 CALL-OUT OVERTIME	13,917	14,000	14,000
100.213.51213 FIRE PENSION	109,904	107,404	105,047
100.213.51214 FIRE UNFUNDED LIABILITY	1,366	2,880	2,880
100.213.51220 WORKERS COMPENSATION	13,672	17,901	17,508
100.213.51230 GROUP HEALTH INSURANCE	72,216	75,273	83,330
100.213.51250 CLOTHING ALLOWANCE	0	4,375	4,375
100.213.51270 MEDICARE-CITY SHARE	6,085	6,489	6,347
100.213.51275 LIFE INSURANCE	1,014	1,014	1,034
Total - PERSONAL SERVICES	641,031	665,353	660,716
CONTRACTUAL SERVICES:			
100.213.52111 MANDATORY TRAVEL & TRAINING	523	1,644	1,644
100.213.52222 TELEPHONE LINE CHARGES	0	1,320	1,320
100.213.52920 MEMBERSHIPS-BOOKS-PERIODICALS	277	2,828	2,828
Total - CONTRACTUAL SERVICES	800	5,792	5,792
COMMODITIES:			
100.213.53210 FOOD	852	814	0
100.213.53230 PURCHASE OF UNIFORMS	0	1,350	0
Total - COMMODITIES	852	2,164	0
Grand Total	\$642,683	\$673,309	\$666,508

DIVISION OF POLICE

DEPARTMENT OVERVIEW

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

The General Fund budget for 2021 is \$13,252,137. In addition to the General Fund dollars, there is budgeted money (\$302,191) 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 Special Revenue Funds 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 and/or drugged driving.

The 2021 Budget contains the following personnel:

- Seventy-two sworn Police positions (including supervisors)
- Two additional COP Officers from COPS Grant – January 2021
- Fifteen Dispatchers
- One Communications/Services Supervisor
- Eleven Correction Officers
- Nine Clerical staff
- One Civilian Property Officer
- One Animal Control Officer
- Four Housing Code Specialists
- Four part-time employees associated with the supervision of prisoners and/or work details

In total, one hundred sixteen full-time employees and four part-time employees. These employees are responsible for meeting all functions of the Police Division.

Police Services include:

- Responding to calls for service
- Reporting and investigating crimes
- Arresting offenders
- Recovering stolen property
- Promoting traffic safety
- Maintaining public peace
- Engaging the community in problem solving

KEY OBJECTIVES AND GOALS

The graphics below illustrate how the Division of Police services align with the overall City Goals shown in green.

Goal: PROMOTE AND PROVIDE HEALTHY AND SAFE LIVING

Goal: MAINTAIN AND IMPROVE MIDDLETOWN'S STRONG INFRASTRUCTURE

DIVISION OF POLICE, (continued)

Goal: MAINTAIN AND IMPROVE MIDDLETOWN NEIGHBORHOODS

**Goal: MAINTAIN A FINANCIALLY SUSTAINABLE CITY PROVIDING EXCELLENT SERVICES TO
CITIZENS, BUSINESSES AND VISITORS**

Goal: PROMOTE AND FOSTER PRIDE IN COMMUNITY

What this means to Citizens, Businesses and Visitors:

A HEALTHY AND SAFE PLACE TO LIVE, WORK OR VISIT

**A MODERN WELL MAINTAINED PUBLIC INFRASTRUCTURE WILL SUPPORT
NEIGHBORHOODS AND THE ECONOMY NOW AND FOR YEARS TO COME**

**WELL MAINTAINED NEIGHBORHOODS THAT MEET A FULL RANGE OF HOUSING
NEEDS**

**RELIABLE, HELPFUL CITY SERVICES THAT ARE EASILY ACCESSIBLE AND
PROVIDED IN A CUSTOMER FRIENDLY MANNER**

**INCREASED INTEREST IN ARTS, ENTERTAINMENT, RECREATION, HOUSING AND
ALL THE ASSETS MIDDLETOWN HAS TO OFFER**

Division of Police 2021 Budget per Capita - \$271.52

Division of Police Goals and Objectives

**Develop the Community Orientated Police
Unit to increase neighborhood watch
programs, assist in summons service, and
focus on community relations**

**Continue to work with other city departments
to address crime, housing, and quality of life
issues in specifically targeted neighborhoods**

**Train personnel to improve employee job
performance and learn new trends in Law
Enforcement; COP, De-escalation and
Intelligence Lead Policing**

**Reorganize administration structure, reducing
a Deputy Chief and adding a Patrol Officer**

**Crime and Calls for Service Reduction –
Continue to reduce Part I Crimes and Calls for
Service**

DIVISION OF POLICE, (continued)

Begin the Accreditation Process for
CALEA/Complete Process in 2021

Continue to expand the Chronic Nuisance
Ordinance to address nuisance rental property
complaints

Maintain relationships with outside agencies
to utilize task force strategies to address
criminal and nuisance

Reduce Use of Force situations and reduce
citizen complaints

Begin the High-Intensity Drug Trafficking Area (HIDA) process for an
increase in State and Federal funding for narcotics operations

DIVISION OF POLICE SERVICE MEASURES

CATEGORIES	2019 Actual	2020 Estimate	2021 GOAL	Increase/Decrease
Part One Crime	2,850	2,799	2,758	-1.5%
Total Activity	53,887	52,900	52,106	-1.5%
Cases Assigned to Detectives	924	1,317	1,290	-2.1%
Average Daily Jail Population	40.9	37	45	21.6%
Traffic Crashes	974	1,560	1,513	-3.0%
Arrest	4,547	4,464	4,398	-1.5%
Moving Citations	3,774	3,190	3,285	3.0%

DEPARTMENT SUMMARY OF EXPENDITURES
DIVISION OF POLICE

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
EXPENDITURES BY DIVISION:			
Police Administration	\$905,873	\$1,018,495	\$1,002,941
Criminal Investigation	1,496,337	1,774,089	1,608,690
Narcotics	751,792	804,245	805,039
Uniform Patrol	6,320,941	6,807,696	6,653,520
Police Services	314,725	351,561	356,628
Police & Fire Dispatch	1,303,502	1,414,391	1,446,645
Jail Management	1,232,021	1,312,591	1,378,675
TOTAL DIVISION EXPENDITURES	\$12,325,191	\$13,483,068	\$13,252,137
EXPENDITURES BY CATEGORY:			
Personal Services	\$10,876,770	\$11,940,901	\$11,938,831
Contractual Services	855,408	953,615	1,007,493
Commodities	127,845	149,800	156,806
Capital Outlay	465,168	438,752	149,007
TOTAL EXPENDITURES	\$12,325,191	\$13,483,068	\$13,252,137

GENERAL FUND
POLICE ADMINISTRATION

	Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
PERSONNEL:			
CHIEF OF POLICE (169)	1	1	1
DEPUTY POLICE CHIEF (171)	1	1	1
ADMINISTRATIVE ASSISTANT (184)	1	1	1
ADMINISTRATIVE ASSISTANT (246)	1	1	1
ANIMAL CONTROL OFFICER (240)	0.5	0.5	0.5
HOUSING CODE SPECIALIST (186)	4	4	4
SECRETARY (187)	1	1	1
PERSONAL SERVICES:			
100.221.51110 SALARIES & WAGES	\$578,096	\$646,641	\$610,724
100.221.51120 OVERTIME WAGES	2,203	5,400	5,400
100.221.51211 PERS	48,705	55,720	52,852
100.221.51212 POLICE PENSION	45,679	49,538	46,530
100.221.51214 POLICE UNFUNDED LIABILITY	1,044	997	997
100.221.51220 WORKERS COMPENSATION	19,728	26,082	24,645
100.221.51230 GROUP HEALTH INSURANCE	113,849	120,333	137,695
100.221.51250 CLOTHING ALLOWANCE	4,700	4,700	4,700
100.221.51270 MEDICARE-CITY SHARE	8,277	9,455	8,934
100.221.51275 LIFE INSURANCE	1,891	2,129	1,965
100.221.51290 EMPLOYEE AWARDS	4,250	0	0
Total - PERSONAL SERVICES	828,421	920,995	894,441
CONTRACTUAL SERVICES:			
100.221.52111 MANDATORY TRAVEL & TRAINING	4,995	10,000	15,000
100.221.52480 OTHER PROFESSIONAL SERVICES	2,346	2,500	2,500
100.221.52490 OUTSIDE PRINTING	773	2,000	2,000
100.221.52510 MAINT OF EQUIPMENT	1,260	500	500
100.221.52650 POLICE PROFESSIONAL LIAB INS	51,836	65,000	71,000
100.221.52920 MEMBERSHIPS-BOOKS-PERIODICALS	1,547	2,000	2,000
Total - CONTRACTUAL SERVICES	62,756	82,000	93,000
COMMODITIES:			
100.221.53100 OFFICE SUPPLIES	13,381	14,000	14,000
100.221.53620 MAJOR TOOLS & EQUIPMENT	1,314	1,500	1,500
Total - COMMODITIES	14,695	15,500	15,500
Grand Total	\$905,873	\$1,018,495	\$1,002,941

GENERAL FUND
CRIMINAL INVESTIGATION

	Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
PERSONNEL:			
DEPUTY POLICE CHIEF (171)	1	1	1
POLICE OFFICER (PO1)	9	10	10
POLICE SERGEANT (PO2)	0	1	1
PROPERTY OFFICER (186)	1	1	1
SECRETARY (187)	1	1	1
PERSONAL SERVICES:			
100.222.51110 SALARIES & WAGES	\$875,197	\$1,069,731	\$962,185
100.222.51120 OVERTIME WAGES	100,057	100,000	100,000
100.222.51211 PERS	14,744	15,285	14,875
100.222.51212 POLICE PENSION	172,385	206,911	186,407
100.222.51214 POLICE UNFUNDED LIABILITY	9,921	6,954	6,954
100.222.51220 WORKERS COMPENSATION	28,040	46,789	42,487
100.222.51230 GROUP HEALTH INSURANCE	221,703	249,295	223,012
100.222.51250 CLOTHING ALLOWANCE	25,850	30,550	25,850
100.222.51270 MEDICARE-CITY SHARE	12,335	16,961	15,402
100.222.51275 LIFE INSURANCE	1,357	1,613	1,517
100.222.51290 EMPLOYEE AWARDS	6,500	0	0
Total - PERSONAL SERVICES	1,468,089	1,744,089	1,578,690
CONTRACTUAL SERVICES:			
100.222.52111 MANDATORY TRAVEL & TRAINING	8,000	8,000	8,000
100.222.52480 OTHER PROFESSIONAL SERVICE	7,555	8,000	8,000
100.222.52490 OUTSIDE PRINTING	509	1,000	1,000
100.222.52510 MAINTENANCE OF EQUIP	2,537	2,000	2,000
100.222.52920 MEMBERSHIPS-BOOKS-PERIODICALS	300	1,000	1,000
Total - CONTRACTUAL SERVICES	18,901	20,000	20,000
COMMODITIES:			
100.222.53297 SCHOOL EDUCATION SUPPLIES	2,462	2,500	2,500
100.222.53510 SUPPLIES TO MAINTAIN EQUIP	1,438	1,500	1,500
100.222.53610 SMALL TOOLS & EQUIP	4,142	2,000	2,000
100.222.53710 CHEMICALS & LAB SUPPLIES	1,304	4,000	4,000
Total - COMMODITIES	9,347	10,000	10,000
Grand Total	\$1,496,337	\$1,774,089	\$1,608,690

GENERAL FUND
NARCOTICS DIVISION

	Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
PERSONNEL:			
POLICE OFFICER (PO1)	6	5	5
POLICE SERGEANT (PO2)	1	1	1
PERSONAL SERVICES:			
100.223.51110 SALARIES & WAGES	\$420,974	\$478,005	\$480,708
100.223.51120 OVERTIME WAGES	63,376	45,000	45,000
100.223.51212 POLICE PENSION	100,325	101,986	102,513
100.223.51214 POLICE UNFUNDED LIABILITY	2,611	4,425	4,425
100.223.51220 WORKERS COMPENSATION	18,181	20,920	21,028
100.223.51230 GROUP HEALTH INSURANCE	104,318	110,577	105,083
100.223.51250 CLOTHING ALLOWANCE	15,495	15,200	14,100
100.223.51270 MEDICARE-CITY SHARE	6,944	7,584	7,623
100.223.51275 LIFE INSURANCE	556	548	559
100.223.51290 EMPLOYEE AWARDS	3,000	0	0
Total - PERSONAL SERVICES	735,778	784,245	781,039
CONTRACTUAL SERVICES:			
100.223.52111 MANDATORY TRAVEL & TRAINING	1,987	1,000	5,000
100.223.52480 OTHER PROFESSIONAL SERVICE	4,485	5,000	5,000
100.223.52490 OUTSIDE PRINTING	1,496	1,000	1,000
100.223.52510 MAINTENANCE OF EQUIP	1,420	2,000	2,000
100.223.52920 MEMBERSHIPS-BOOKS-PERIODICALS	900	1,000	1,000
Total - CONTRACTUAL SERVICES	10,288	10,000	14,000
COMMODITIES:			
100.223.53297 SCHOOL EDUCATION SUPPLIES	0	2,500	2,500
100.223.53510 SUPPLIES TO MAINTAIN EQUIP	931	1,500	1,500
100.223.53610 SMALL TOOLS & EQUIP	1,195	2,000	2,000
100.223.53710 CHEMICALS & LAB SUPPLIES	3,601	4,000	4,000
Total - COMMODITIES	5,726	10,000	10,000
Grand Total	\$751,792	\$804,245	\$805,039

**GENERAL FUND
UNIFORM PATROL**

	Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
PERSONNEL:			
DEPUTY POLICE CHIEF (171)	1	1	1
POLICE SERGEANT (PO2)	9	8	8
POLICE OFFICER (PO1)	39	41	42
PERSONAL SERVICES:			
100.224.51110 SALARIES & WAGES	\$3,371,241	\$3,662,479	\$3,651,808
100.224.51120 OVERTIME WAGES	295,746	300,000	300,000
100.224.51211 PERS	218	0	0
100.224.51212 POLICE PENSION	741,758	774,633	822,818
100.224.51214 POLICE UNFUNDED LIABILITY	37,074	36,419	36,419
100.224.51220 WORKERS COMPENSATION	120,722	158,899	168,783
100.224.51230 GROUP HEALTH INSURANCE	629,558	746,691	825,134
100.224.51250 CLOTHING ALLOWANCE	61,116	67,730	65,750
100.224.51270 MEDICARE-CITY SHARE	52,286	57,601	61,185
100.224.51275 LIFE INSURANCE	4,482	4,677	5,197
100.224.51290 EMPLOYEE AWARDS	23,000	0	0
Total - PERSONAL SERVICES	5,337,201	5,809,129	5,937,094
CONTRACTUAL SERVICES:			
100.224.52111 MANDATORY TRAVEL & TRAINING	14,778	15,000	15,000
100.224.52310 MUNICIPAL GARAGE CHARGES	340,298	375,000	375,000
100.224.52330 RADIO MAINTENANCE	29,751	29,900	30,498
100.224.52480 OTHER PROFESSIONAL SERVICES	36,000	31,415	31,415
100.224.52490 OUTSIDE PRINTING	3,893	2,000	2,000
100.224.52510 MAINTENANCE OF EQUIP	1,538	3,000	3,000
100.224.52520 MAINTENANCE OF FACILITIES	15,281	15,000	15,000
100.224.52920 MEMBERSHIPS-BOOKS-PERIODICALS	572	0	0
Total - CONTRACTUAL SERVICES	442,110	471,315	471,913
COMMODITIES:			
100.224.53230 PURCHASE OF UNIFORMS	27,770	33,000	35,000
100.224.53295 TRAFFIC CONTROL SUPPLIES	0	2,000	2,000
100.224.53510 SUPPLIES TO MAINTAIN EQUIP	2,506	3,000	3,000
100.224.53610 SMALL TOOLS & EQUIP	559	0	0
100.224.53620 MAJOR TOOLS & EQUIPMENT	31,138	33,000	38,006
100.224.53720 AMMUNITION	14,509	18,000	18,000
Total - COMMODITIES	76,482	89,000	96,006
CAPITAL OUTLAY:			
100.224.54310 AUTOS AND TRUCKS DEPR	280,005	290,000	0
100.224.54311 RADIO DEPRECIATION	12,752	12,752	13,007
100.224.54313 MOBIL DATA DEPRECIATION	36,083	45,500	45,500
100.224.54340 PURCHASE OF VEHICLES	4,600	0	0
100.224.54360 OTHER EQUIPMENT	131,708	90,000	90,000
Total - CAPITAL OUTLAY	465,148	438,252	148,507
Grand Total	\$6,320,941	\$6,807,696	\$6,653,520

GENERAL FUND
POLICE SERVICES

		Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
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	\$196,082	\$226,257	\$214,381
100.225.51120	OVERTIME WAGES	11,855	11,444	11,444
100.225.51211	PERS	30,196	33,278	31,616
100.225.51220	WORKERS COMPENSATION	6,946	9,508	9,033
100.225.51230	GROUP HEALTH INSURANCE	53,890	57,123	72,869
100.225.51250	CLOTHING ALLOWANCE	1,500	1,500	5,000
100.225.51270	MEDICARE-CITY SHARE	2,949	3,447	3,274
100.225.51275	LIFE INSURANCE	289	304	310
100.225.51290	EMPLOYEE AWARDS	2,500	0	0
	Total - PERSONAL SERVICES	306,207	342,861	347,928
CONTRACTUAL SERVICES:				
100.225.52480	OTHER PROFESSIONAL SERVICE	545	250	250
100.225.52490	OUTSIDE PRINTING	5,262	4,250	4,250
100.225.52510	MAINTENANCE OF EQUIP	2,691	3,700	3,700
	Total - CONTRACTUAL SERVICES	8,497	8,200	8,200
CAPITAL OUTLAY:				
100.225.54320	OFFICE MACHINERY AND EQUIP	20	500	500
	Total - CAPITAL OUTLAY	20	500	500
	Grand Total	\$314,725	\$351,561	\$356,628

**GENERAL FUND
POLICE & FIRE DISPATCH**

	Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
PERSONNEL:			
DISPATCHER (PC7)	15	15	15
COMMUNICATIONS SUPERVISOR (183)	1	1	1
PERSONAL SERVICES:			
100.226.51110 SALARIES & WAGES	\$745,303	\$803,049	\$804,776
100.226.51120 OVERTIME WAGES	116,685	131,434	131,434
100.226.51212 POLICE PENSION	1,826	1,492	1,492
100.226.51213 FIRE PENSION	1,171	0	0
100.226.51211 PERS	121,575	129,867	129,059
100.226.51220 WORKERS COMPENSATION	28,043	37,379	37,148
100.226.51230 GROUP HEALTH INSURANCE	188,012	202,047	230,565
100.226.51250 CLOTHING ALLOWANCE	13,818	14,500	17,600
100.226.51270 MEDICARE-CITY SHARE	12,148	13,550	13,466
100.226.51275 LIFE INSURANCE	1,542	1,573	1,604
100.226.51290 EMPLOYEE AWARDS	8,000	0	0
Total - PERSONAL SERVICES	1,238,123	1,334,891	1,367,145
CONTRACTUAL SERVICES:			
100.226.52111 MANDATORY TRAINING	2,694	3,500	3,500
100.226.52222 TELEPHONE LINE CHARGES	34,622	30,000	30,000
100.226.52480 OTHER PROFESSIONAL SERVICES	138	1,500	1,500
100.226.52510 MAINTENANCE OF EQUIP	24,443	40,000	40,000
Total - CONTRACTUAL SERVICES	61,969	75,000	75,000
COMMODITIES:			
100.226.53620 MAJOR TOOLS & EQUIPMENT	2,579	4,500	4,500
Total - COMMODITIES	3,410	4,500	4,500
Grand Total	\$1,303,502	\$1,414,391	\$1,446,645

GENERAL FUND
JAIL MANAGEMENT

	Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
PERSONNEL:			
DEPUTY POLICE CHIEF (171)	1	1	1
CORRECTIONS OFFICER (P04)	11	11	11
P/T COMMUNITY SECURITY OFFICER (190)	1550 HRS	1550 HRS	1550 HRS
P/T BUILDING CLEANER (207)	1027 HRS	1027 HRS	1027 HRS
PERSONAL SERVICES:			
100.229.51110 SALARIES & WAGES	\$608,775	\$657,031	\$651,338
100.229.51120 OVERTIME WAGES	55,064	34,100	34,100
100.229.51211 PERS	75,869	80,348	79,210
100.229.51212 POLICE PENSION	27,313	22,857	22,260
100.229.51214 POLICE UNFUNDED LIABILITY	1,567	1,347	1,347
100.229.51220 WORKERS COMPENSATION	21,237	27,645	27,198
100.229.51230 GROUP HEALTH INSURANCE	146,017	157,120	191,844
100.229.51250 CLOTHING ALLOWANCE	11,992	13,350	14,450
100.229.51270 MEDICARE-CITY SHARE	9,550	10,021	9,859
100.229.51275 LIFE INSURANCE	816	872	889
100.229.51290 EMPLOYEE AWARDS	4,750	0	0
Total - PERSONAL SERVICES	962,950	1,004,691	1,032,495
CONTRACTUAL SERVICES:			
100.229.52111 MANDATORY TRAVEL & TRAINING	1,300	1,300	1,300
100.229.52420 MEDICAL SERVICE	7,885	30,000	30,000
100.229.52480 OTHER PROFESSIONAL SERVICE	92,115	96,000	108,000
100.229.52490 OUTSIDE PRINTING	417	500	500
100.229.52510 MAINTENANCE OF EQUIP	1,773	9,180	9,180
100.229.52880 OTHER OPERATING COSTS	30,636	45,000	45,000
100.229.52980 MISCELLANEOUS CONTRACTUAL SVC	116,760	105,120	131,400
Total - CONTRACTUAL SERVICES	250,887	287,100	325,380
COMMODITIES:			
100.229.53220 DRUGS & MEDICAL SUPPLIES	2,358	4,000	4,000
100.229.53230 PURCHASE OF UNIFORMS	1,710	4,000	4,000
100.229.53250 CLEANING SUPPLIES	7,838	5,000	5,000
100.229.53510 SUPPLIES TO MAINTAIN EQUIP	1,351	2,000	2,000
100.229.53520 SUPPLIES TO MAINTAIN FACILITIES	813	1,500	1,500
100.229.53620 MAJOR TOOLS AND EQUIPMENT	4,115	4,300	4,300
Total - COMMODITIES	18,185	20,800	20,800
Grand Total	\$1,232,021	\$1,312,591	\$1,378,675

DEPARTMENT SUMMARY OF EXPENDITURES
DEPARTMENT OF COMMUNITY REVITALIZATION

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
EXPENDITURES BY DIVISION:			
Community Revitalization Administration	\$24,461	\$0	\$0
Recreation	1,237	0	0
Community Development	21,948	0	0
TOTAL DIVISION EXPENDITURES	\$47,646	\$0	\$0
EXPENDITURES BY CATEGORY:			
Personal Services	\$45,409	\$0	\$0
Contractual Services	2,237	0	0
TOTAL EXPENDITURES	\$47,646	\$0	\$0

GENERAL FUND
COMMUNITY REVITALIZATION ADMINISTRATION

		Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
	PERSONAL SERVICES:			
100.410.51110	SALARIES & WAGES	\$1,650	\$0	\$0
100.410.51211	PERS	693	0	0
100.410.51240	UNEMPLOYMENT COMPENSATION	21,095	0	0
100.410.51270	MEDICARE-CITY SHARE	23	0	0
	Total - PERSONAL SERVICES	23,461	0	0
	CONTRACTUAL SERVICES			
100.410.52110	TRAVEL AND TRAINING	1,000	0	0
	Total - CONTRACTUAL SERVICES	1,000	0	0
	Grand Total	\$24,461	\$0	\$0

**GENERAL FUND
RECREATION**

	Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
CONTRACTUAL SERVICES:			
100.413.52950 RECREATIONAL ACTIVITIES	<u>\$1,237</u>	<u>\$0</u>	<u>\$0</u>
Total - CONTRACTUAL SERVICES	1,237	0	0
Grand Total	\$1,237	\$0	\$0

GENERAL FUND
COMMUNITY DEVELOPMENT

	Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
PERSONAL SERVICES:			
100.163.51110 SALARIES & WAGES	\$12,842	\$0	\$0
100.163.51120 OVERTIME WAGES	122	0	0
100.163.51211 PERS	5,568	0	0
100.163.51240 UNEMPLOYMENT COMPENSATION	3,122	0	0
100.163.51270 MEDICARE-CITY SHARE	184	0	0
100.163.51275 LIFE INSURANCE	110	0	0
Total - PERSONAL SERVICES	21,948	0	0
 Grand Total	 \$21,948	 \$0	 \$0

ENGINEERING

DEPARTMENT OVERVIEW

The Engineering Division consists of three 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 to \$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.

KEY OBJECTIVES AND GOALS

The graphics below illustrate how the Public Works Engineering Division services align with the overall City Goals shown in green.

Goal: MAINTAIN A FINANCIALLY SUSTAINABLE CITY PROVIDING EXCELLENT SERVICES TO CITIZENS, BUSINESSES AND VISITORS

Goal: MAINTAIN AND IMPROVE MIDDLETOWN NEIGHBORHOODS

Goal: MAINTAIN AND IMPROVE MIDDLETOWN'S STRONG INFRASTRUCTURE

Goal: PROMOTE AND PROVIDE HEALTHY AND SAFE LIVING

What this means to Citizens, Businesses and Visitors:

RELIABLE, HELPFUL CITY SERVICES THAT ARE EASILY ACCESSIBLE AND PROVIDED IN A CUSTOMER FRIENDLY MANNER

WELL MAINTAINED NEIGHBORHOODS THAT MEET A FULL RANGE OF HOUSING NEEDS

A MODERN WELL MAINTAINED PUBLIC INFRASTRUCTURE WILL SUPPORT NEIGHBORHOODS AND THE ECONOMY NOW AND FOR YEARS TO COME

A HEALTHY AND SAFE PLACE TO LIVE, WORK OR VISIT

Engineering/Street Lighting 2021 Budget per Capita - \$23.35

Engineering Goals and Objectives

Improve construction processes to deliver project completion in a timely manner

Research and pursue all viable grant opportunities

Continue to incorporate record drawings into the Geographic Information System

PARKS MAINTENANCE

DEPARTMENT OVERVIEW

The Parks Maintenance Division consists of six full-time maintenance employees and seasonal employees who maintain all 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, numerous set up/take down requests for special events, removal of downed tree/branches in the City streets or parks, along with the removal of graffiti from City owned property. The Parks Maintenance Division also mows and maintains the closed City landfill area and assists the Grounds Maintenance Division.

KEY OBJECTIVES AND GOALS

The graphics below illustrate how the Public Works Parks Maintenance Division services align with the overall City Goals shown in green.

Goal: MAINTAIN A FINANCIALLY SUSTAINABLE CITY PROVIDING EXCELLENT SERVICES TO CITIZENS, BUSINESSES AND VISITORS

Goal: MAINTAIN AND IMPROVE MIDDLETOWN'S STRONG INFRASTRUCTURE

Goal: PROMOTE AND FOSTER PRIDE IN COMMUNITY

What this means to Citizens, Businesses and Visitors:

RELIABLE, HELPFUL CITY SERVICES THAT ARE EASILY ACCESSIBLE AND PROVIDED IN A CUSTOMER FRIENDLY MANNER

A MODERN WELL MAINTAINED PUBLIC INFRASTRUCTURE WILL SUPPORT NEIGHBORHOODS AND THE ECONOMY NOW AND FOR YEARS TO COME

INCREASED INTEREST IN ARTS, ENTERTAINMENT, RECREATION, HOUSING AND ALL THE ASSETS MIDDLETOWN HAS TO OFFER

Parks Maintenance 2021 Budget per Capita - \$17.39

Parks Maintenance Goals and Objectives

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

Work with Keep Middletown Beautiful, local employers and organizations to create and coordinate volunteer efforts in City parks

PARKS MAINTENANCE, (continued)

Continue tree trimming and removal of dead or hazardous trees on City owned properties

Assist Light Up Middletown volunteers in decorating Smith Park for Christmas display

PARKS MAINTENANCE SERVICE MEASURES

	<u>2019 Actual</u>	<u>2020 Estimate</u>	<u>2021 Estimate</u>
Number of park acres maintained	270 acres	270 acres	270 acres
Number of trees planted (Parks/Grounds)	24 trees	55 trees	100 trees

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

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
EXPENDITURES BY DIVISION:			
Engineering	\$464,262	\$484,487	\$442,301
Street Lighting	722,886	717,221	697,221
Parks Maintenance	790,839	877,093	848,768
TOTAL DIVISION EXPENDITURES	\$1,977,986	\$2,078,801	\$1,988,290
EXPENDITURES BY CATEGORY:			
Personal Services	\$918,933	\$947,394	\$863,560
Contractual Services	973,798	1,031,492	1,032,978
Commodities	35,104	52,459	45,803
Capital Outlay	50,151	47,456	45,949
TOTAL EXPENDITURES	\$1,977,986	\$2,078,801	\$1,988,290

**GENERAL FUND
ENGINEERING**

		Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
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	0
PERSONAL SERVICES:				
100.512.51110	SALARIES & WAGES	\$261,925	\$283,921	\$217,505
100.512.51120	OVERTIME WAGES	8,637	5,000	5,000
100.512.51211	PERS	39,458	40,449	31,151
100.512.51220	WORKERS COMPENSATION	8,609	11,557	8,900
100.512.51230	GROUP HEALTH INSURANCE	54,207	57,460	49,191
100.512.51250	CLOTHING ALLOWANCE	700	700	700
100.512.51270	MEDICARE-CITY SHARE	3,745	4,189	3,226
100.512.51275	LIFE INSURANCE	710	710	517
100.512.51290	EMPLOYEE AWARDS	1,750	0	0
	Total - PERSONAL SERVICES	379,741	403,986	316,189
CONTRACTUAL SERVICES:				
100.512.52110	TRAVEL AND TRAINING	1,000	1,000	1,000
100.512.52120	EMPLOYEE MILEAGE REIMBURSEMENT	100	100	100
100.512.52222	TELEPHONE LINE CHARGES	3,475	2,500	3,500
100.512.52310	MUNICIPAL GARAGE CHARGES	7,088	10,000	11,000
100.512.52430	ENGINEERING SERVICE	38,553	35,000	78,612
100.512.52510	MAINTENANCE OF EQUIP	4,695	5,000	5,000
100.512.52920	MEMBERSHIPS-BOOKS-PERIODICALS	732	1,000	1,000
	Total - CONTRACTUAL SERVICES	55,643	54,600	100,212
COMMODITIES:				
100.512.53100	OFFICE SUPPLIES	1,741	2,000	2,000
100.512.53510	SUPPLIES TO MAINTAIN EQUIPMENT	1,011	1,500	1,500
100.512.53610	SMALL TOOLS & EQUIPMENT	114	300	300
	Total - COMMODITIES	2,865	3,800	3,800
CAPITAL OUTLAY:				
100.512.54300	COMPUTERS & OTHER PERIPHERALS	1,000	1,000	1,000
100.512.54310	AUTOS & TRUCKS DEPR	13,101	13,101	13,100
100.512.54320	OFFICE MACHINERY & EQUIPMENT	603	0	0
100.512.54370	COMPUTER SOFTWARE	11,309	8,000	8,000
	Total - CAPITAL OUTLAY	26,013	22,101	22,100
	Grand Total	\$464,262	\$484,487	\$442,301

GENERAL FUND
STREET LIGHTING

		Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
	CONTRACTUAL SERVICES:			
100.590.52210	UTILITIES-GAS AND ELECTRIC	\$690,431	\$652,221	\$632,221
100.590.52480	OTHER PROFESSIONAL SERVICES	0	25,000	25,000
100.590.52510	MAINTENANCE OF EQUIPMENT	23,800	20,000	20,000
	Total - CONTRACTUAL SERVICES	714,231	697,221	677,221
	COMMODITIES:			
100.590.53510	SUPPLIES TO MAINTAIN EQUIPMENT	8,655	20,000	20,000
	Total - COMMODITIES	8,655	20,000	20,000
	Grand Total	\$722,886	\$717,221	\$697,221

**GENERAL FUND
PARKS MAINTENANCE**

	Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
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	\$325,338	\$348,595	\$340,426
100.542.51120 OVERTIME WAGES	30,926	25,000	25,000
100.542.51211 PERS	51,131	51,883	51,160
100.542.51220 WORKERS COMPENSATION	11,296	14,824	14,617
100.542.51230 GROUP HEALTH INSURANCE	104,318	88,577	102,308
100.542.51250 CLOTHING ALLOWANCE	3,000	4,200	3,600
100.542.51270 MEDICARE-CITY SHARE	5,227	5,374	5,299
100.542.51275 LIFE INSURANCE	365	365	371
100.542.51280 AFSCME CARE PLAN	4,590	4,590	4,590
100.542.51290 EMPLOYEE AWARDS	3,000	0	0
Total - PERSONAL SERVICES	539,192	543,408	547,371
CONTRACTUAL SERVICES:			
100.542.52110 TRAVEL AND TRAINING	374	800	0
100.542.52111 MANDATORY TRAVEL & TRAINING	0	204	0
100.542.52210 UTILITIES-GAS AND ELECTRIC	36,655	48,000	48,000
100.542.52222 TELEPHONE LINE CHARGES	607	700	700
100.542.52310 MUNICIPAL GARAGE CHARGES	24,187	27,000	30,000
100.542.52330 RADIO MAINTENANCE	1,302	1,400	1,428
100.542.52480 OTHER PROFESSIONAL SERVICES	16,410	16,000	0
100.542.52481 CONTRACTUAL MOWING	112,318	173,417	173,417
100.542.52520 MAINTENANCE OF FACILITIES	10,483	10,000	0
100.542.52820 LICENSES AND PERMITS	54	100	0
100.542.52920 MEMBERSHIPS-BOOKS-PERIODICALS	50	50	0
100.542.52970 UNIFORM RENTAL SERVICE	1,484	2,000	2,000
Total - CONTRACTUAL SERVICES	203,924	279,671	255,545
COMMODITIES:			
100.542.53100 OFFICE SUPPLIES	793	800	800
100.542.53220 DRUGS-MEDICAL SUPPLIES	81	100	100
100.542.53230 PURCHASE OF UNIFORMS	134	300	300
100.542.53250 CLEANING SUPPLIES	1,359	1,500	0
100.542.53510 SUPPLIES TO MAINTAIN EQUIP	3,384	4,000	0
100.542.53520 SUPPLIES TO MAINTAIN BLDGS	17,312	19,959	19,303
100.542.53610 SMALL TOOLS & EQUIPMENT	521	2,000	1,500
Total - COMMODITIES	23,584	28,659	22,003
CAPITAL OUTLAY:			
100.542.54300 COMPUTERS & OTHER PERIPHERALS	0	450	450
100.542.54310 AUTOS & TRUCKS DEPRECIATION	22,891	22,888	22,900
100.542.54311 RADIO DEPRECIATION	486	490	499
100.542.54550 PARK FACILITIES	762	1,527	0
Total - CAPITAL OUTLAY	24,139	25,355	23,849
Grand Total	\$790,839	\$877,093	\$848,768

DEPARTMENT SUMMARY OF EXPENDITURES
NON-DEPARTMENTAL EXPENDITURE

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
EXPENDITURES BY DIVISION:			
Non-Departmental	\$1,642,478	\$2,290,463	\$1,681,116
TOTAL DIVISION EXPENDITURES	\$1,642,478	\$2,290,463	\$1,681,116
EXPENDITURES BY CATEGORY:			
Personal Services	\$32,873	\$34,173	\$34,515
Contractual Services	1,253,581	1,405,086	1,398,315
Commodities	11,178	13,525	2,260
Capital Outlay	344,846	837,679	246,026
TOTAL EXPENDITURES	\$1,642,478	\$2,290,463	\$1,681,116

GENERAL FUND
NON-DEPARTMENTAL

	Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
PERSONAL SERVICES:			
100.911.51275 LIFE INSURANCE	\$32,873	\$34,173	\$34,515
Total - PERSONAL SERVICES	32,873	34,173	34,515
CONTRACTUAL SERVICES:			
100.911.52210 ELECTRIC SERVICE	164,467	183,820	165,000
100.911.52220 LONG DISTANCE CHARGES	1,577	2,020	2,020
100.911.52222 TELEPHONE LINE CHARGES	90,037	100,064	110,515
100.911.52230 POSTAGE & POSTAL CHARGES	70,927	97,130	92,000
100.911.52240 BUTLER CO AUDITOR COLL FEES	52,233	75,750	75,750
100.911.52310 MUNICIPAL GARAGE CHARGES	2,605	3,700	4,200
100.911.52440 AUDIT SERVICE	44,157	50,500	50,000
100.911.52441 REIMBURSEMENTS - ENTERPRISE ZONE	239,986	255,000	250,000
100.911.52480 OTHER PROFESSIONAL SERVICE	82,285	130,182	131,484
100.911.52490 OUTSIDE PRINTING	1,575	3,737	3,000
100.911.52510 MAINTENANCE OF EQUIPMENT	115,906	72,000	75,000
100.911.52511 MAINTENANCE OF TELEPHONES	6,011	1,100	6,000
100.911.52520 MAINTENANCE OF FACILITIES	0	1,010	500
100.911.52610 PUBLIC OFFICIALS LIABILITY	24,067	26,400	26,664
100.911.52620 EMPLOYEE BONDS	90	253	250
100.911.52630 GENERAL LIABILITY INSURANCE	249,809	249,975	252,475
100.911.52810 PROPERTY TAXES	43,885	44,440	36,845
100.911.52830 JUDGMENTS & COURT COSTS	146	20,000	0
100.911.52920 MEMBERSHIPS-BOOKS-PERIODICALS	31,086	35,500	35,612
100.911.52940 INDIGENT BURIALS	21,648	27,000	23,000
100.911.52950 RECREATIONAL ACTIVITIES	0	0	21,800
100.911.52955 ANNUAL FIREWORKS	0	0	15,000
100.911.52960 ANNUAL EMPLOYEE APPRECIATION LUNCH	0	0	6,200
100.911.52980 MISC CONTRACTUAL SERVICE	11,084	25,000	15,000
100.911.52999 PURCHASE CARDS	0	505	0
Total - CONTRACTUAL SERVICES	1,253,581	1,405,086	1,398,315
COMMODITIES:			
100.911.53100 OFFICE SUPPLIES	122	250	250
100.911.53296 OTHER SUPPLIES	732	1,010	1,010
100.911.53510 SUPPLIES TO MAINTAIN EQUIP	8,828	10,465	1,000
100.911.53630 HOLIDAY DECORATIONS	1,496	1,800	0
Total - COMMODITIES	11,178	13,525	2,260
CAPITAL OUTLAY:			
100.911.54310 AUTOS & TRUCKS DEPR	6,996	7,000	7,000
100.911.54320 OFFICE MACHINERY & EQUIPMENT	0	3,859	1,000
100.911.54355 PURCHASE OF LAND	0	600,000	0
100.911.54369 SECURITY TECHNOLOGY UPGRADES	11,698	25,000	0
100.911.54370 COMPUTER SOFTWARE	149,009	155,000	156,550
100.911.54375 COMMUNITY CENTER PACE PROJECT	177,143	46,820	81,476
Total - CAPITAL OUTLAY	344,846	837,679	246,026
Grand Total	\$1,642,478	\$2,290,463	\$1,681,116

**DEPARTMENT SUMMARY OF EXPENDITURES
TRANSFERS OUT**

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
EXPENDITURES BY DIVISION:			
Transfers Out	\$1,434,532	\$935,968	\$655,168
TOTAL DIVISION EXPENDITURES	\$1,434,532	\$935,968	\$655,168
EXPENDITURES BY CATEGORY:			
Transfers	1,434,532	935,968	655,168
TOTAL EXPENDITURES	\$1,434,532	\$935,968	\$655,168

**GENERAL FUND
TRANSFERS OUT**

		Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
	TRANSFERS:			
100.915.58180	TRANS TO TRANSIT FUND	\$120,000	\$120,000	\$0
100.915.58190	TRANS TO COMPUTER REPLACE FUND	100,000	100,000	0
100.915.58230	TRANS LOAN TO OTHER FUNDS	238,439	(49,000)	0
100.915.58287	TRANS TO AIRPORT FUND	469,500	200,000	200,000
100.915.58288	TRANS TO CONSERVANCY FUND	41,000	35,000	30,000
100.915.58291	TRANS TO EMPLOYEE BENEFITS	(500,000)	(430,000)	0
100.915.58295	TRANS TO CAPITAL IMPR FUND	500,000	500,000	0
100.915.58308	TRANS TO NUISANCE ABATEMENT	125,000	125,000	125,000
100.915.58201	TRANS TO ECONOMIC DEV BOND FUND	155,593	159,968	160,168
100.915.58296	TRANS TO DOWNTOWN FUND	185,000	175,000	140,000
	Total - TRANSFERS	1,434,532	935,968	655,168
	Grand Total	\$1,434,532	\$935,968	\$655,168

GENERAL FUND EXPENDITURES			
	2019 ACTUAL	2020 BUDGET	2021 BUDGET
DIVISION/PROGRAM			
City Council	\$161,643	\$165,610	\$153,142
City Manager's Office	621,838	648,415	504,302
Finance	559,995	634,831	616,138
Info Systems	668,453	727,072	718,722
Administrative Services	2,233,218	2,512,505	2,415,305
Economic Development	806,816	808,061	737,982
Planning and Zoning	225,678	375,585	400,049
Fire	9,746,987	10,356,244	9,872,452
Police	12,325,191	13,483,068	13,252,137
Community Revitalization	47,646	0	0
Public Works & Utilities	1,977,986	2,078,801	1,988,290
Non-Departmental	1,642,478	2,290,463	1,681,116
Transfers Out	1,434,532	935,968	655,168
TOTAL DIVISION/PROGRAM	\$32,452,462	\$35,016,623	\$32,994,804
EXPENDITURES:			
Personal Services	\$24,042,294	\$26,059,047	\$25,570,573
Contractual Services	5,225,613	5,618,438	5,337,262
Commodities	510,042	574,439	543,250
Capital Outlay	1,239,981	1,828,731	888,551
Transfers	1,196,093	984,968	655,168
Loans	238,439	(49,000)	0
TOTAL EXPENDITURES	\$32,452,462	\$35,016,623	\$32,994,804



SECTION 4

SPECIAL REVENUE FUNDS

EXPENDITURES BY FUND

Fund	Actual 2019	Budget 2020	Budget 2021	\$ Increase (Decrease)	% Increase (Decrease)
City Income Tax	\$ 26,224,220	\$ 23,865,419	\$ 23,746,105	\$ (119,314)	-0.5%
Public Safety Levy	3,736,000	3,393,000	3,385,754	(7,246)	-0.2%
Auto & Gas Tax	3,049,022	4,121,265	3,883,594	(237,671)	-5.8%
Conservancy	124,822	125,449	125,449	0	0.0%
Health & Environment	583,016	721,670	780,477	58,807	8.1%
EMS	0	8,850	8,850	0	0.0%
UDAG	3,768	60,000	0	(60,000)	100.0%
Court Computerization	42,774	169,500	100,000	(69,500)	-41.0%
Law Enforcement Trust	0	0	60,000	60,000	0.0%
Mandatory Drug Fine	122,396	178,743	168,743	(10,000)	-5.6%
Probation Services	119,661	198,814	165,977	(32,837)	-16.5%
Termination Pay	371,858	600,000	750,000	150,000	25.0%
Indigent Driver Alcohol Treatment	11,004	25,000	25,250	250	1.0%
Enforcement /Education	0	7,500	0	(7,500)	100.0%
Civic Development	402,353	473,684	355,000	(118,684)	-25.1%
Municipal Court	1,753,181	1,918,774	1,765,621	(153,153)	-8.0%
Police Grants	60,607	81,697	73,448	(8,249)	-10.1%
Court IDIAM	2,519	25,000	25,000	0	0.0%
Court Special Projects	69,425	144,294	421,392	277,098	192.0%
Nuisance Abatement	413,279	330,000	330,000	0	0.0%
Senior Citizens Levy	681,410	729,810	729,810	0	0.0%
Total	\$ 37,771,315	\$ 37,178,469	\$ 36,900,470	\$ (277,999)	-0.7%

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 2019 as well as dollar and percentage comparisons between 2020 and 2021 budgeted expenditures. Twenty-one Special Revenue funds are budgeted for 2021. 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 2014 as well as the projections for 2020 and 2021.

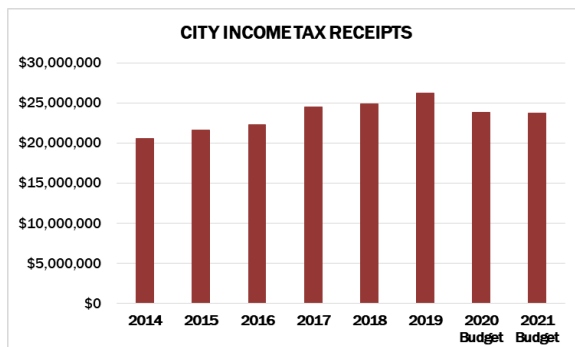


Figure 4.1 City Income Tax Receipts History

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 typically subsidizes this fund. 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 (\$5.00 tax distributed by the State of Ohio), municipal motor vehicle license tax (\$5.00 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.

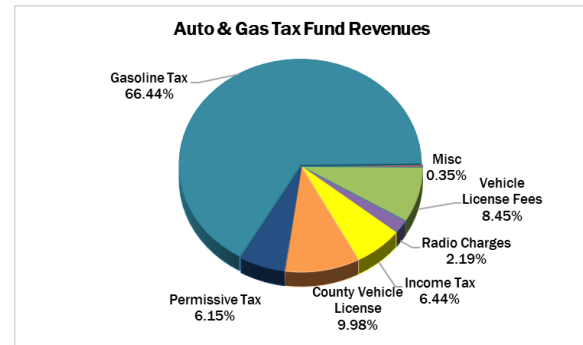


Figure 4.2 Source of Auto & Gas Tax Revenues

The three divisions of the Auto & Gas 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 systems, 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 parks, right-of-ways, and medians. The 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 28.98% of the revenues from income tax.

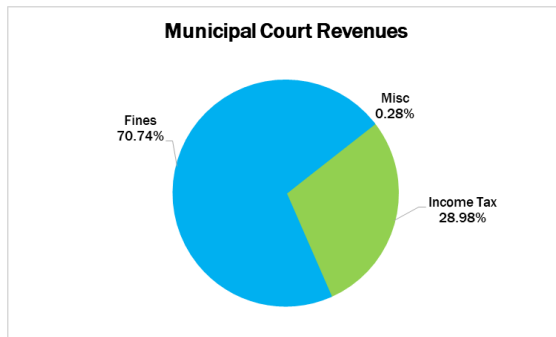


Figure 4.3 Sources of Municipal Court Revenues

Police Grant Fund

To account for grant funds awarded to the Police Division by outside sources. The grants anticipated in 2021 will be used for training 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 Central Connections, formerly Middletown Area Senior Citizens, Inc.

CITY INCOME TAX EXPENDITURE HISTORY			
Transfers to	2019 Actual	2020 Budget	2021 Budget
Division of Taxation	\$ 638,330	\$ 800,051	\$ 705,343
General Fund	16,025,000	15,226,376	15,425,000
Public Safety Levy Fund	3,736,000	3,440,992	3,337,762
Auto & Gas Tax Fund	600,000	320,000	250,000
Health Fund	150,000	395,000	345,000
G.O. Debt Retirement	1,529,890	700,000	650,000
Termination Pay Fund	500,000	475,000	475,000
Municipal Court Fund	525,000	525,000	575,000
Police & Fire Pensions	2,512,000	1,975,000	1,975,000
Computer Replacement Fund	8,000	8,000	8,000
Total	\$ 26,224,220	\$ 23,865,419	\$ 23,746,105

Table 4.2 Transfers of City Income Tax receipts to other funds from 2019-2021

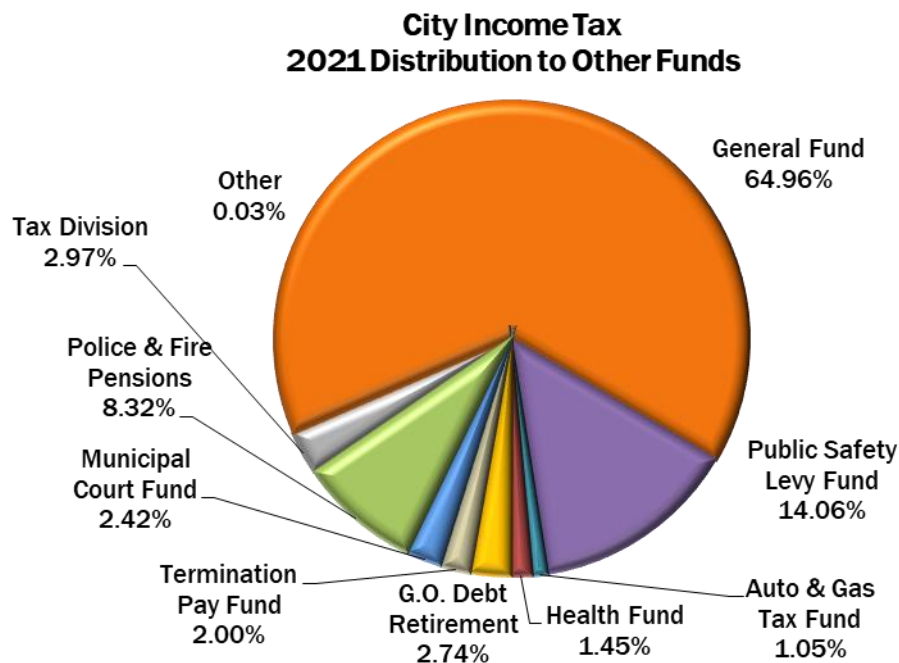


Figure 4.4 Distribution of City Income Tax receipts to other funds for the year 2021

FUND SUMMARY FOR FUND 230
CITY INCOME TAX FUND

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
BEGINNING BALANCE: JANUARY 1	\$380,773	\$466,092	\$737,442
REVENUES:			
Income Tax	\$26,309,538	\$24,136,769	\$23,412,665
TOTAL REVENUES	\$26,309,538	\$24,136,769	\$23,412,665
TOTAL RESOURCES	\$26,690,311	\$24,602,861	\$24,150,107
EXPENDITURES:			
Personal Services	\$586,430	\$656,926	\$650,918
Contractual Services	39,009	135,125	46,425
Commodities	8,218	7,000	7,000
Capital Outlay	4,673	1,000	1,000
Transfers	25,585,890	23,065,368	23,040,762
TOTAL EXPENDITURES	\$26,224,220	\$23,865,419	\$23,746,105
ENDING BALANCE DECEMBER 31	\$466,092	\$737,442	\$404,002

INCOME TAX FUND
TAXATION

	Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
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	\$398,215	\$447,411	\$439,742
230.133.51120 OVERTIME WAGES	12,758	20,000	15,000
230.133.51211 PERS	59,247	65,438	63,664
230.133.51220 WORKERS COMPENSATION	13,787	18,696	18,190
230.133.51230 GROUP HEALTH INSURANCE	91,492	96,981	106,074
230.133.51270 MEDICARE-CITY SHARE	5,809	6,778	6,594
230.133.51275 LIFE INSURANCE	1,622	1,622	1,655
230.133.51290 EMPLOYEE AWARDS	3,500	0	0
Total - PERSONAL SERVICES	586,430	656,926	650,918
CONTRACTUAL SERVICES:			
230.133.52111 MANDATORY TRAVEL & TRAINING	442	2,000	1,000
230.133.52120 EMPLOYEE MILEAGE REIMBURSEMENT	30	500	300
230.133.52222 TELEPHONE LINE CHARGES	300	300	300
230.133.52480 OTHER PROFESSIONAL SERVICES	24,250	75,000	27,500
230.133.52490 OUTSIDE PRINTING	13,301	55,000	15,000
230.133.52510 MAINTENANCE OF EQUIPMENT	637	2,000	2,000
230.133.52620 EMPLOYEE BONDS	0	100	100
230.133.52920 MEMBERSHIPS-BOOKS-PERIODICALS	50	225	225
Total - CONTRACTUAL SERVICES	39,009	135,125	46,425
COMMODITIES:			
230.133.53100 OFFICE SUPPLIES	8,218	7,000	7,000
Total - COMMODITIES	8,218	7,000	7,000
CAPITAL OUTLAY:			
230.133.54320 OFFICE MACHINERY & EQUIPMENT	4,673	1,000	1,000
Total - CAPITAL OUTLAY	4,673	1,000	1,000
Grand Total	\$638,330	\$800,051	\$705,343

INCOME TAX FUND
TRANSFERS OUT

	Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
TRANSFERS:			
230.915.58110 TRANS TO GENERAL FUND	\$16,025,000	\$15,226,376	\$15,425,000
230.915.58120 TRANS TO AUTO & GAS TAX	600,000	320,000	250,000
230.915.58130 TRANS TO FIRE PENSION	1,400,000	1,085,000	1,085,000
230.915.58140 TRANS TO POLICE PENSION	1,112,000	890,000	890,000
230.915.58150 TRANS TO G.O. BOND RETIREMENT	1,529,890	700,000	650,000
230.915.58190 TRANS TO COMPUTER REPL.	8,000	8,000	8,000
230.915.58250 TRANS TO TERMINATION PAY	500,000	475,000	475,000
230.915.58273 TRANS TO PUBLIC SAFETY LEVY FUND	3,736,000	3,440,992	3,337,762
230.915.58289 TRANS TO HEALTH	150,000	395,000	345,000
230.915.58290 TRANS TO MUNICIPAL COURT	525,000	525,000	575,000
Total - TRANSFERS	25,585,890	23,065,368	23,040,762
Grand Total	\$25,585,890	\$23,065,368	\$23,040,762

FUND SUMMARY FOR FUND 200
PUBLIC SAFETY LEVY FUND

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
BEGINNING BALANCE: JANUARY 1	\$0	\$0	\$47,992
REVENUES:			
Transfers	\$3,736,000	\$3,440,992	\$3,337,762
TOTAL REVENUES	<u>\$3,736,000</u>	<u>\$3,440,992</u>	<u>\$3,337,762</u>
TOTAL RESOURCES	\$3,736,000	\$3,440,992	\$3,385,754
EXPENDITURES:			
Transfers	\$3,736,000	\$3,393,000	\$3,385,754
TOTAL EXPENDITURES	<u>\$3,736,000</u>	<u>\$3,393,000</u>	<u>\$3,385,754</u>
ENDING BALANCE DECEMBER 31	\$0	\$47,992	\$0

PUBLIC SAFETY LEVY INCOME TAX FUND
TRANSFER OUT

		Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
	TRANSFERS:			
200.915.58275	TRANS TO GENERAL FUND	<u>\$3,736,000</u>	<u>\$3,393,000</u>	<u>\$3,385,754</u>
	Total - TRANSFERS	3,736,000	3,393,000	3,385,754
	Grand Total	\$3,736,000	\$3,393,000	\$3,385,754

AUTO & GAS TAX FUND

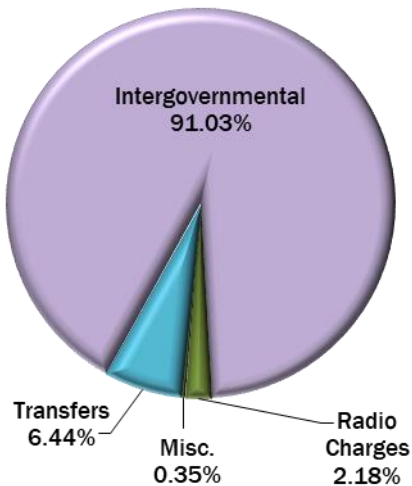
Revenues	2019 Actual	2020 Budget	2021 Budget
Intergovernmental	\$ 2,588,507	\$ 3,003,213	\$ 3,533,244
Radio Charges	82,347	83,096	84,767
Miscellaneous	49,165	20,578	13,531
Transfer from Income Tax	600,000	320,000	250,000
Total	\$ 3,320,019	\$ 3,426,887	\$ 3,881,542

Table 4.3 Auto & Gas Tax Fund revenue sources for 2019-2021

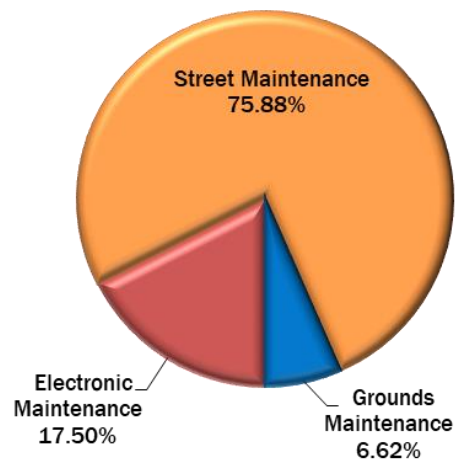
Division Expenditures	2019 Actual	2020 Budget	2021 Budget
Electronic Maintenance	\$ 583,945	\$ 691,012	\$ 679,712
Street Maintenance	2,025,178	2,886,821	2,946,949
Grounds Maintenance	439,899	543,432	256,933
Total	\$ 3,049,022	\$ 4,121,265	\$ 3,883,594

Table 4.4 Auto & Gas Tax Fund expenditures by division for 2019-2021

Auto & Gas Tax Fund 2021



REVENUES



EXPENDITURES

Figure 4.5 Auto & Gas Tax Fund revenues and division expenditures for the year 2021

ELECTRONIC MAINTENANCE

DEPARTMENT OVERVIEW

The Electronic 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.

KEY OBJECTIVES AND GOALS

The graphics below illustrate how the Electronic Maintenance Division services align with the overall City Goals shown in green.

Goal: MAINTAIN A FINANCIALLY SUSTAINABLE CITY PROVIDING EXCELLENT SERVICES TO CITIZENS, BUSINESSES AND VISITORS

Goal: MAINTAIN AND IMPROVE MIDDLETOWN'S STRONG INFRASTRUCTURE

Goal: PROMOTE AND PROVIDE HEALTHY AND SAFE LIVING

What this means to Citizens, Businesses and Visitors:

RELIABLE, HELPFUL CITY SERVICES THAT ARE EASILY ACCESSIBLE AND PROVIDED IN A CUSTOMER FRIENDLY MANNER

A MODERN WELL MAINTAINED PUBLIC INFRASTRUCTURE WILL SUPPORT NEIGHBORHOODS AND THE ECONOMY NOW AND FOR YEARS TO COME

A HEALTHY AND SAFE PLACE TO LIVE, WORK OR VISIT

Electronic Maintenance 2021 Budget per Capita - \$13.93

Electronic Maintenance Goals and Objectives

Continue replacement program for older LED traffic signals, and signal heads, at eight intersections

Maintain intersections controls in operating order one-hundred percent of the time

Update six additional intersections with new control equipment to be compatible with new Centracs central master system

ELECTRONIC MAINTENANCE SERVICE MEASURES

	<u>2019 Actual</u>	<u>2020 Estimate</u>	<u>2021 Estimate</u>
Number of traffic signal repairs	766 signal repairs	700 signal repairs	700 signal repairs
Average maintenance cost per intersection	\$ 1,640	\$ 1,500	\$ 1,500

STREET MAINTENANCE

DEPARTMENT OVERVIEW

The Street Maintenance Division staff of ten maintenance employees, one Public Works Leader, and one Secretary, 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.

The Street Maintenance Division now has the equipment to supplement private contracting services for pothole repairs and full width pavement applications. The addition of an Asphalt Zipper that works by pulverizing the existing and damaged asphalt, as well as the old underlying materials, makes for better prep for new material to be applied to the surfaces. The City is now using it on streets, alleyways and/or parking lots.

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.

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

KEY OBJECTIVES AND GOALS

The graphics below illustrate how the Street Maintenance Division services align with the overall City Goals shown in green.

Goal: MAINTAIN A FINANCIALLY SUSTAINABLE CITY PROVIDING EXCELLENT SERVICES TO CITIZENS, BUSINESSES AND VISITORS

Goal: MAINTAIN AND IMPROVE MIDDLETOWN'S STRONG INFRASTRUCTURE

Goal: PROMOTE AND PROVIDE HEALTHY AND SAFE LIVING

Goal: MAINTAIN AND IMPROVE MIDDLETOWN NEIGHBORHOODS

What this means to Citizens, Businesses and Visitors:

RELIABLE, HELPFUL CITY SERVICES THAT ARE EASILY ACCESSIBLE AND PROVIDED IN A CUSTOMER FRIENDLY MANNER

A MODERN WELL MAINTAINED PUBLIC INFRASTRUCTURE WILL SUPPORT NEIGHBORHOODS AND THE ECONOMY NOW AND FOR YEARS TO COME

A HEALTHY AND SAFE PLACE TO LIVE, WORK OR VISIT

WELL MAINTAINED NEIGHBORHOODS THAT MEET A FULL RANGE OF HOUSING NEEDS

Street Maintenance 2021 Budget per Capita - \$60.38

STREET MAINTENANCE, (continued)

Street Maintenance Goals and Objectives

Increase number of streets paved by Street Maintenance Division

Continue filling potholes and doing preventive maintenance on deteriorated areas of streets

Continue efficient snow removal practices and procedures

Painting of traffic control markings on City Streets and thoroughfares

Continue sign maintenance/replacement program

Continue guardrail maintenance/replacement program

Continue Water, Sewer and Storm Water road cut repairs

Continue updating roadway/construction safety zones as needed

Utilize Asphalt Zipper on streets, alleyways and/or parking lots

GROUND MAINTENANCE

DEPARTMENT OVERVIEW

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, keeping a tree inventory, weed control for parks, sidewalks, concrete medians and City owned parking lots. This division also oversees all subcontracting of sprinkler systems for the City, all design changes, and maintenance of the I-75 gateway. A Grounds Maintenance employee also serves as secretary to the Park Board and City liaison to Keep Middletown Beautiful, Port Middletown, Governor's Square, and Pioneer Cemetery.

KEY OBJECTIVES AND GOALS

The graphics below illustrate how the Grounds Maintenance Division services align with the overall City Goals shown in green.

Goal: MAINTAIN A FINANCIALLY SUSTAINABLE CITY PROVIDING EXCELLENT SERVICES TO CITIZENS, BUSINESSES AND VISITORS

Goal: MAINTAIN AND IMPROVE MIDDLETOWN'S STRONG INFRASTRUCTURE

Goal: PROMOTE AND FOSTER PRIDE IN COMMUNITY

What this means to Citizens, Businesses and Visitors:

RELIABLE, HELPFUL CITY SERVICES THAT ARE EASILY ACCESSIBLE AND PROVIDED IN A CUSTOMER FRIENDLY MANNER

A MODERN WELL MAINTAINED PUBLIC INFRASTRUCTURE WILL SUPPORT NEIGHBORHOODS AND THE ECONOMY NOW AND FOR YEARS TO COME

INCREASED INTEREST IN ARTS, ENTERTAINMENT, RECREATION, HOUSING AND ALL THE ASSETS MIDDLETOWN HAS TO OFFER

Grounds Maintenance 2021 Budget per Capita - \$5.26

Grounds Maintenance Goals and Objectives

Re-design and implement new plan for I-75 Gateway landscaping and drainage

Collaborate with the Park Board and Keep Middletown Beautiful for Landscaping and tree replacement programs

Qualify for Tree City USA for the 14th year

Monitor tree removal and replacement

GROUNDS MAINTENANCE, (continued)

GROUNDS MAINTENANCE SERVICE MEASURES

	<u>2019 Actual</u>	<u>2020 Estimate</u>	<u>2021 Estimate</u>
Number of trees planted	110 trees	80 trees	90 trees
Acres of landscape maintained	50 acres	50 acres	50 acres

FUND SUMMARY FOR FUND 210
AUTO & GAS TAX FUND

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
BEGINNING BALANCE: JANUARY 1	\$1,478,584	\$1,749,582	\$1,055,204
REVENUES:			
Intergovernmental Revenue	\$2,588,507	\$3,003,213	\$3,533,244
Interest Income	29,665	20,078	13,031
Radio Charges	82,347	83,096	84,767
Reimbursements	19,500	500	500
Transfers	600,000	320,000	250,000
TOTAL REVENUES	\$3,320,019	\$3,426,887	\$3,881,542
TOTAL RESOURCES	\$4,798,604	\$5,176,469	\$4,936,746
EXPENDITURES:			
Personal Services	\$1,225,305	\$1,437,933	\$1,407,216
Contractual Services	553,707	1,718,738	1,412,019
Commodities	823,366	828,767	827,457
Capital Outlay	446,644	135,827	236,902
TOTAL EXPENDITURES	\$3,049,022	\$4,121,265	\$3,883,594
ENDING BALANCE DECEMBER 31	\$1,749,582	\$1,055,204	\$1,053,152

AUTO & GAS TAX FUND
ELECTRONIC MAINTENANCE

	Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
PERSONNEL:			
SENIOR ELECTRONICS TECHNICIAN (182)	2	1	1
SENIOR ELECTRONICS TECHNICIAN (252)	0	1	1
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	\$188,029	\$215,485	\$203,041
210.524.51120 OVERTIME WAGES	18,568	18,175	18,175
210.524.51211 PERS	29,619	32,712	30,970
210.524.51220 WORKERS COMPENSATION	6,942	9,346	8,849
210.524.51230 GROUP HEALTH INSURANCE	29,996	33,108	33,108
210.524.51250 CLOTHING ALLOWANCE	2,793	2,800	2,800
210.524.51270 MEDICARE-CITY SHARE	2,982	3,388	3,208
210.524.51275 LIFE INSURANCE	372	406	414
210.524.51290 EMPLOYEE AWARDS	1,500	0	0
Total - PERSONAL SERVICES	280,799	315,420	300,565
CONTRACTUAL SERVICES:			
210.524.52111 MANDATORY TRAINING	443	0	0
210.524.52210 UTILITIES-GAS & ELECTRIC	39,467	44,000	44,000
210.524.52222 TELEPHONE LINE CHARGES	3,095	3,400	3,800
210.524.52310 MUNICIPAL GARAGE CHARGES	13,232	10,250	11,000
210.524.52510 MAINTENANCE OF EQUIPMENT	37,447	75,000	75,000
210.524.52520 MAINTENANCE OF BUILDINGS	11,592	11,723	11,000
210.524.52920 MEMBERSHIPS-BOOKS-PERIODICALS	666	450	450
Total - CONTRACTUAL SERVICES	105,942	144,823	145,250
COMMODITIES:			
210.524.53100 OFFICE SUPPLIES	1,065	1,900	1,900
210.524.53230 PURCHASE OF UNIFORMS	271	600	600
210.524.53250 CLEANING SUPPLIES	181	400	600
210.524.53295 TRAFFIC CONTROL SUPPLIES	30,367	59,469	60,500
210.524.53510 SUPPLIES TO MAINTAIN EQUIPMENT	44,621	49,000	49,857
210.524.53610 SMALL TOOLS & EQUIPMENT	543	900	900
210.524.53620 MAJOR TOOLS & EQUIPMENT	3,990	4,500	4,500
Total - COMMODITIES	81,038	116,769	118,857
CAPITAL OUTLAY:			
210.524.54310 AUTO AND TRUCKS DEPRECIATION	15,268	10,000	10,000
210.524.54350 PURCHASE OF EQUIPMENT	33,035	39,000	40,040
210.524.54360 OTHER EQUIPMENT	67,863	65,000	65,000
Total - CAPITAL OUTLAY	116,166	114,000	115,040
Grand Total	\$583,945	\$691,012	\$679,712

AUTO & GAS TAX FUND
STREET MAINTENANCE

	Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
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	\$479,224	\$575,225	\$579,615
210.541.51120 OVERTIME WAGES	38,585	48,496	48,496
210.541.51211 PERS	73,299	86,621	87,936
210.541.51220 WORKERS COMPENSATION	18,870	24,749	25,124
210.541.51230 GROUP HEALTH INSURANCE	127,179	156,070	163,644
210.541.51240 UNEMPLOYMENT COMPENSATION	7,055	0	0
210.541.51250 CLOTHING ALLOWANCE	5,200	7,700	6,700
210.541.51270 MEDICARE-CITY SHARE	7,495	8,971	9,108
210.541.51275 LIFE INSURANCE	943	1,014	1,034
210.541.51280 AFSCME CARE PLAN	9,435	7,650	7,650
210.541.51290 EMPLOYEE AWARDS	4,000	0	0
Total - PERSONAL SERVICES	771,286	916,496	929,307
CONTRACTUAL SERVICES:			
210.541.52110 TRAVEL AND TRAINING	494	600	600
210.541.52111 MANDATORY TRAINING	384	1,000	0
210.541.52210 UTILITIES-GAS & ELECTRIC	3,970	2,700	3,000
210.541.52222 TELEPHONE LINE CHARGES	1,089	1,200	1,300
210.541.52310 MUNICIPAL GARAGE CHARGES	218,341	250,000	250,000
210.541.52330 RADIO MAINTENANCE	3,296	3,300	3,366
210.541.52480 OTHER PROFESSIONAL SERVICE	3,369	7,000	7,000
210.541.52510 MAINT OF EQUIPMENT	797	1,000	1,000
210.541.52520 MAINT OF LAND AND BUILDINGS	2,185	3,000	3,000
210.541.52820 LICENSES & PERMITS	186	200	200
210.541.52920 MEMBERSHIPS-BOOKS-PERIODICALS	117	100	200
210.541.52970 UNIFORM RENTAL SERVICE	2,106	2,500	2,500
210.541.52980 STREET MAINT CONTRACTUAL SERVICES	0	1,000,000	950,000
Total - CONTRACTUAL SERVICES	236,335	1,272,600	1,222,166
COMMODITIES:			
210.541.53100 OFFICE SUPPLIES	722	800	800
210.541.53220 DRUGS-MEDICAL SUPPLIES	34	200	200
210.541.53230 PURCHASE OF UNIFORMS	348	700	700
210.541.53250 CLEANING SUPPLIES	37	250	250
210.541.53295 TRAFFIC CONTROL SUPPLIES	18,662	18,778	18,000
210.541.53510 SUPPLIES TO MAINTAIN EQUIPMENT	2,864	3,000	2,000
210.541.53520 SUPP TO MAINTAIN BLDGS	705,717	669,000	0
210.541.53530 STREET SUPPLIES - ASPHALT & SALT	0	0	669,000
210.541.53610 SMALL TOOLS & EQUIPMENT	3,226	3,500	3,000
Total - COMMODITIES	731,610	696,228	693,950
CAPITAL OUTLAY:			
210.541.54310 AUTO AND TRUCKS DEPREC	284,493	0	100,000
210.541.54311 RADIO DEPRECIATION	1,454	1,497	1,526
Total - CAPITAL OUTLAY	285,947	1,497	101,526
Grand Total	\$2,025,178	\$2,886,821	\$2,946,949

SPECIAL REVENUE FUNDS
PUBLIC WORKS – GROUNDS MAINTENANCE

AUTO & GAS TAX FUND
GROUNDS MAINTENANCE

	Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
PERSONNEL:			
PUBLIC WORKS LEADER (182)	1	1.5	1.5
GROUNDS TECHNICIAN (PW5)	1	1	0.5
GROUNDS MAINTENANCE SUPERVISOR (182)	0.5	0	0
SEASONAL MOWING SUPERVISOR	423 HRS	423 HRS	423 HRS
PERSONAL SERVICES:			
210.543.51110 SALARIES & WAGES	\$118,112	\$144,115	\$118,834
210.543.51120 OVERTIME WAGES	16,048	8,000	8,000
210.543.51211 PERS	18,282	21,226	17,757
210.543.51220 WORKERS COMPENSATION	4,579	6,065	5,073
210.543.51230 GROUP HEALTH INSURANCE	7,801	19,533	21,085
210.543.51240 UNEMPLOYMENT CHARGES	3,132	2,000	2,000
210.543.51250 CLOTHING ALLOWANCE	1,182	1,750	1,650
210.543.51270 MEDICARE-CITY SHARE	1,852	2,198	1,839
210.543.51275 LIFE INSURANCE	466	365	341
210.543.51280 AFSCME CARE PACKAGE	765	765	765
210.543.51290 EMPLOYEE AWARDS	1,000	0	0
Total - PERSONAL SERVICES	173,219	206,017	177,344
CONTRACTUAL SERVICES:			
210.543.52110 TRAVEL & TRAINING	184	500	500
210.543.52222 TELEPHONE LINE CHARGES	781	1,200	1,200
210.543.52310 MUNICIPAL GARAGE CHARGES	29,709	32,000	40,000
210.543.52330 RADIO MAINTENANCE	498	498	507
210.543.52480 OTHER PROFESSIONAL SERVICE	5,398	40,000	0
210.543.52481 CONTRACTUAL MOWING	122,978	173,417	0
210.543.52520 MTN OF LAND AND BUILDINGS	51,476	53,000	1,696
210.543.52820 LICENSES & PERMITS	88	150	150
210.543.52920 MEMBERSHIPS,BOOKS,PERIODICALS	50	50	50
210.543.52970 UNIFORM RENTAL SERVICE	269	500	500
Total - CONTRACTUAL SERVICES	211,431	301,315	44,603
COMMODITIES:			
210.543.53100 OFFICE SUPPLIES	190	200	200
210.543.53230 PURCHASE OF UNIFORMS	28	150	150
210.543.53510 SUPPLIES TO MAINTAIN EQUIP	28	250	0
210.543.53520 SUPPLIES TO MAINTAIN BUILDINGS	7,550	9,200	9,200
210.543.53610 SMALL TOOLS & EQUIPMENT	286	1,370	500
210.543.53710 CHEMICALS & LAB SUPPLIES	2,637	4,600	4,600
Total - COMMODITIES	10,718	15,770	14,650
CAPITAL OUTLAY:			
210.543.54310 AUTOS & TRUCKS DEPR	44,209	20,000	20,000
210.543.54311 RADIO DEPRECIATION	322	330	336
Total - CAPITAL OUTLAY	44,531	20,330	20,336
Grand Total	\$439,899	\$543,432	\$256,933

FUND SUMMARY FOR FUND 215
CONSERVANCY FUND

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
BEGINNING BALANCE: JANUARY 1	\$22,637	\$32,084	\$25,216
REVENUES:			
Property Taxes	\$82,537	\$72,719	\$74,173
Intergovernmental Revenue	10,732	10,862	11,079
Transfers	41,000	35,000	30,000
TOTAL REVENUES	<u>\$134,269</u>	<u>\$118,581</u>	<u>\$115,252</u>
TOTAL RESOURCES	\$156,905	\$150,665	\$140,468
EXPENDITURES:			
Contractual Services	\$124,822	\$125,449	\$125,449
TOTAL EXPENDITURES	<u>\$124,822</u>	<u>\$125,449</u>	<u>\$125,449</u>
ENDING BALANCE DECEMBER 31	\$32,084	\$25,216	\$15,019

CONSERVANCY FUND
MIAMI CONSERVANCY

		Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
	CONTRACTUAL SERVICES:			
215.990.52240	BUTLER COUNTY COLLECTION FEE	\$1,473	\$2,100	\$2,100
215.990.52810	PROPERTY TAXES	123,349	123,349	123,349
	Total - CONTRACTUAL SERVICES	124,822	125,449	125,449
	Grand Total	\$124,822	\$125,449	\$125,449

HEALTH & ENVIRONMENT FUND

Revenues	2019 Actual	2020 Budget	2021 Budget
Intergovernmental Revenue	\$ 18,335	\$ 70,101	\$ 15,101
Charges for Services	282,210	289,788	275,520
Miscellaneous Revenue	76,472	25,000	5,000
Transfers	150,000	395,000	345,000
Total	\$ 527,017	\$ 779,889	\$ 640,621

Table 4.5 Health & Environment Fund revenue sources for 2019-2021

Division Expenditures	2019 Actual	2020 Budget	2021 Budget
Personal Services	\$ 489,218	\$ 657,673	\$ 652,929
Contractual Services	86,098	56,247	119,648
Other	7,700	7,750	7,900
Total	\$ 583,016	\$ 721,670	\$ 780,477

Table 4.6 Health & Environment Fund division expenditures for 2019-2021

Health & Environment Fund 2021

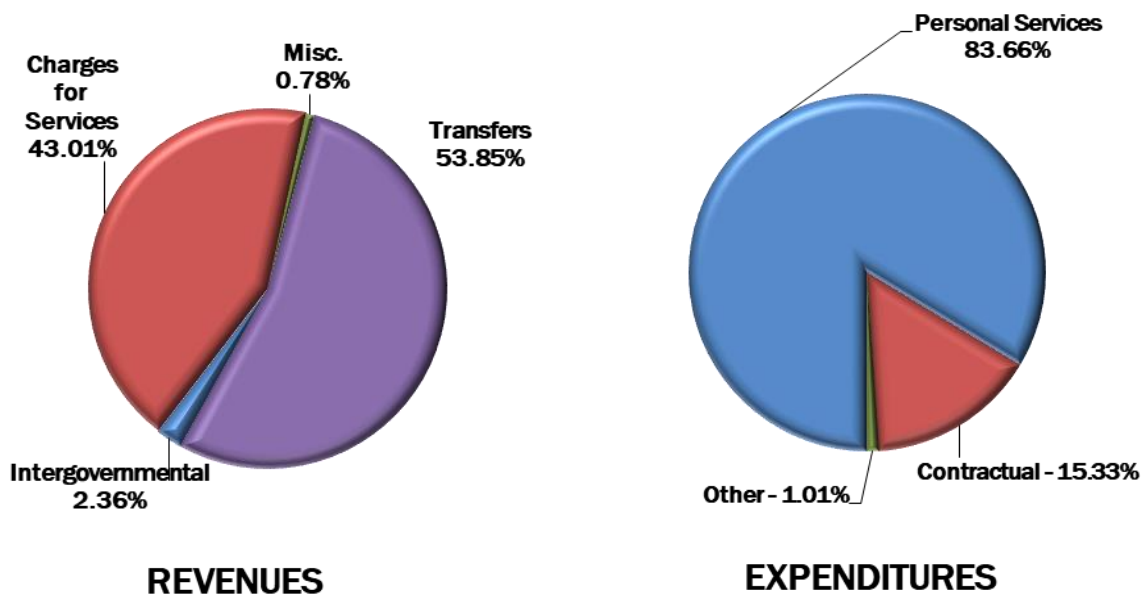


Figure 4.6 Health & Environment Fund revenues and expenditures for budget year 2021

HEALTH

DEPARTMENT OVERVIEW

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 not 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 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 operation (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. Tuberculosis (T.B.) treatment is available through and agreement with Butler County General Health District and Butler County. Butler County provides the T.B. treatment while CMHD provides the monetary cost of the 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. The CMHD with the approval and support of the City Manager and in cooperation with the Hamilton County General Health Districts operates the Syringe Exchange Program. This Harm Reduction Program has been vital in our efforts to continue to educate patients and reduce communicable diseases and overdoses in our community. The 2021 Budget totals \$780,477 and includes seven full time positions and one part time position.

KEY OBJECTIVES AND GOALS

The graphics below illustrate how Health Department services align with the overall City Goals shown in green.

Goal: PROMOTE AND PROVIDE HEALTHY AND SAFE LIVING

Goal: MAINTAIN A FINANCIALLY SUSTAINABLE CITY PROVIDING EXCELLENT SERVICES TO CITIZENS, BUSINESSES AND VISITORS

Goal: PROMOTE AND FOSTER PRIDE IN COMMUNITY

HEALTH, (continued)

What this means to Citizens, Businesses and Visitors:

A HEALTHY AND SAFE PLACE TO LIVE, WORK OR VISIT

RELIABLE, HELPFUL CITY SERVICES THAT ARE EASILY ACCESSIBLE AND PROVIDED IN A CUSTOMER FRIENDLY MANNER

INCREASED INTEREST IN ARTS, ENTERTAINMENT, RECREATION, HOUSING AND ALL THE ASSETS MIDDLETOWN HAS TO OFFER

Health 2021 Budget per Capita - \$15.99

Health Goals and Objectives

To monitor needs and assess availability 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

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 Greater Area YMCA; Engage in activities that enhance family and connectivity while collaborating with Festivals, CBI and the Robert "Sonny" Hill Community Center

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

HEALTH, (continued)

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

To acquire Accreditation through the Public Health Accreditation Board: Complete the documentation process ensuring all PHAB domains, measures and standards are met; The CMHD has worked tirelessly on this goal over the last two years. We successfully completed all training, program implementation and passed our pre-site visit documentation review. The CMHD was scheduled for our site visit, but due to the pandemic, this site visit was postponed. We are working with the Accreditation Board to get a virtual site visit scheduled so we can complete this goal

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, (continued)

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; Our training and experience has been tested and continues to challenge our department as we navigate through the COVID-19 pandemic. This novel virus has brought our emergency training, management skills, collaboration across the county and state, communication skills and cross training to the test. We will continue to provide excellent care and service to those we serve and protect and prepare and educate the public until we are called upon to vaccinate and move past this pandemic. Once through the woods we will share our learning and better prepare for the next novel challenge; This COVID-19 pandemic was not our only challenge to our preparedness and readiness. We faced a Hepatitis Outbreak through the past year. Our City and County experienced the highest infection/outbreak numbers in the State. Working together educating and vaccinating at every opportunity we were able to stop the outbreak from further spread; Events such as the Hepatitis C outbreak and our current health emergency, COVID-19 require a full commitment of all seven full-time team member of the CMHD working seven days a week, taking part in hundreds of state and local calls, meetings, speaking with city businesses, schools, healthcare providers, addressing hundreds of calls of concerns and questions from the community, updating the media daily, sharing the latest updates and information via the website, faxes, emails and one on ones, delivering supplies, PPE and contact tracing hundreds of cases all while working in and out of the office when many are sheltering at home. We do this because we are public health. We do this despite the negative comments, despite the disbelief in the severity of the virus or the lack of support and/or funding to properly enforce mandates. We rise above the negativity and work as a team to achieve our goals and protect the public's health to the best of our ability

FUND SUMMARY FOR FUND 228
HEALTH FUND

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
BEGINNING BALANCE: JANUARY 1	\$154,490	\$98,490	\$156,709
REVENUES:			
Intergovernmental Revenue	\$18,335	\$70,101	\$15,101
Charges for Services	282,210	289,788	275,520
Miscellaneous Revenue	76,472	25,000	5,000
Transfers	150,000	395,000	345,000
TOTAL REVENUES	\$527,017	\$779,889	\$640,621
TOTAL RESOURCES	\$681,507	\$878,379	\$797,330
EXPENDITURES:			
Personal Services	\$489,218	\$657,673	\$652,929
Contractual Services	86,098	56,247	119,648
Commodities	2,904	2,950	3,100
Capital Outlay	4,796	4,800	4,800
TOTAL EXPENDITURES	\$583,016	\$721,670	\$780,477
ENDING BALANCE DECEMBER 31	\$98,490	\$156,709	\$16,853

HEALTH FUND
HEALTH ADMINISTRATION

	Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
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	728 HRS	0
VITAL STATISTICS DEPUTY REGISTRAR (237)	0	0	1
SANITARIAN (249)	1	1	1
MEDICAL DIRECTOR (NG)	0.5	0.5	0.5
PHAB COORDINATOR (255)	1	1	1
HEALTH CLERK (213)	0	1	0
DIRECTOR OF NURSING (261)	1040 HRS	1	1
PERSONAL SERVICES:			
228.450.51110 SALARIES & WAGES	\$359,706	\$477,557	\$470,378
228.450.51211 PERS	52,019	66,858	65,853
228.450.51220 WORKERS' COMPENSATION	12,762	19,102	18,815
228.450.51230 GROUP HEALTH INSURANCE	55,972	85,609	89,407
228.450.51270 MEDICARE - CITY SHARE	5,089	6,925	6,820
228.450.51275 LIFE INSURANCE	1,420	1,622	1,655
228.450.51290 EMPLOYEE AWARDS	2,250	0	0
Total - PERSONAL SERVICES	489,218	657,673	652,929
CONTRACTUAL SERVICES:			
228.450.52111 MANDATORY TRAVEL & TRAINING	2,498	4,000	4,000
228.450.52120 EMPLOYEE MILEAGE REIMBURSEMENT	2,624	3,000	3,000
228.450.52222 TELEPHONE LINE CHARGES	3,240	3,240	4,700
228.450.52310 MUNICIPAL GARAGE CHARGES	2,533	3,428	3,500
228.450.52480 OTHER PROFESSIONAL SERVICE	59,727	25,800	31,300
228.450.52482 SYRINGE EXCHANGE PROGRAM	0	0	55,000
228.450.52490 OUTSIDE PRINTING	718	700	2,000
228.450.52510 MAINTENANCE OF EQUIPMENT	4,551	5,700	5,700
228.450.52820 LICENSES AND PERMITS	8,456	8,804	8,858
228.450.52920 MEMBERSHIPS, BOOKS, PERIODICAL	1,751	1,575	1,590
Total - CONTRACTUAL SERVICES	86,098	56,247	119,648
COMMODITIES:			
228.450.53100 OFFICE SUPPLIES	2,081	1,800	2,000
228.450.53210 FOOD	171	250	200
228.450.53510 SUPPLIES TO MAINTAIN EQUIP	140	200	200
228.450.53610 SMALL TOOLS & EQUIPMENT	174	200	200
228.450.53710 CHEMICALS & LAB SUPPLIES	338	500	500
Total - COMMODITIES	2,904	2,950	3,100
CAPITAL OUTLAY:			
228.450.54310 AUTO & TRUCK DEPR	4,796	4,800	4,800
Total - CAPITAL OUTLAY	4,796	4,800	4,800
Grand Total	\$583,016	\$721,670	\$780,477

FUND SUMMARY FOR FUND 229
EMS FUND

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
BEGINNING BALANCE: JANUARY 1	\$25,611	\$39,689	\$34,514
REVENUES:			
Miscellaneous Revenue	\$14,078	\$3,675	\$2,850
TOTAL REVENUES	<u>\$14,078</u>	<u>\$3,675</u>	<u>\$2,850</u>
TOTAL RESOURCES	\$39,689	\$43,364	\$37,364
EXPENDITURES:			
Contractual Services	\$0	\$8,850	\$8,850
TOTAL EXPENDITURES	<u>\$0</u>	<u>\$8,850</u>	<u>\$8,850</u>
ENDING BALANCE DECEMBER 31	\$39,689	\$34,514	\$28,514

EMS FUND
EMS

		Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
	CONTRACTUAL SERVICES:			
229.990.52480	OTHER PROFESSIONAL SERVICES	\$0	\$8,850	\$8,850
	Total - CONTRACTUAL SERVICES	0	8,850	8,850
	Grand Total	\$0	\$8,850	\$8,850

FUND SUMMARY FOR FUND 238
UDAG FUND

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
BEGINNING BALANCE: JANUARY 1	\$110,516	\$108,877	\$51,300
REVENUES:			
Interest Income	\$2,129	\$1,423	\$1,850
Repayment of Loans	0	1,000	1,000
TOTAL REVENUES	<u>\$2,129</u>	<u>\$2,423</u>	<u>\$2,850</u>
TOTAL RESOURCES	\$112,645	\$111,300	\$54,150
EXPENDITURES:			
Capital Outlay	\$3,768	\$60,000	\$0
TOTAL EXPENDITURES	<u>\$3,768</u>	<u>\$60,000</u>	<u>\$0</u>
ENDING BALANCE DECEMBER 31	\$108,877	\$51,300	\$54,150

UDAG FUND
UDAG

		Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
	CAPITAL OUTLAY:			
238.990.54400	BUILDING IMPROVEMENTS	\$3,768	\$60,000	\$0
	Total - CAPITAL OUTLAY	3,768	60,000	0
	Grand Total	\$3,768	\$60,000	\$0

FUND SUMMARY FOR FUND 240
MUNICIPAL COURT COMPUTERIZATION

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
BEGINNING BALANCE: JANUARY 1	\$126,921	\$139,901	\$35,901
REVENUES:			
Fines & Forfeitures	\$55,753	\$65,500	\$65,500
TOTAL REVENUES	\$55,753	\$65,500	\$65,500
TOTAL RESOURCES	\$182,674	\$205,401	\$101,401
EXPENDITURES:			
Capital Outlay	\$42,774	\$169,500	\$100,000
TOTAL EXPENDITURES	\$42,774	\$169,500	\$100,000
ENDING BALANCE DECEMBER 31	\$139,901	\$35,901	\$1,401

COURT COMPUTERIZATION FUND
COURT COMPUTERIZATION

		Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
	CAPITAL OUTLAY:			
240.990.54300	COMPUTERS & OTHER PERIPHERALS	\$42,774	\$169,500	\$100,000
	Total - CAPITAL OUTLAY	42,774	169,500	100,000
	Grand Total	\$42,774	\$169,500	\$100,000

FUND SUMMARY FOR FUND 242
LAW ENFORCEMENT TRUST FUND

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
BEGINNING BALANCE: JANUARY 1	\$25,787	\$116,918	\$136,418
REVENUES:			
Fines & Forfeitures	\$91,132	\$19,500	\$19,500
TOTAL REVENUES	<u>\$91,132</u>	<u>\$19,500</u>	<u>\$19,500</u>
TOTAL RESOURCES	\$116,918	\$136,418	\$155,918
EXPENDITURES:			
Capital Outlay	\$0	\$0	\$60,000
TOTAL EXPENDITURES	<u>\$0</u>	<u>\$0</u>	<u>\$60,000</u>
ENDING BALANCE DECEMBER 31	\$116,918	\$136,418	\$95,918

LAW ENFORCEMENT TRUST FUND
LAW ENFORCEMENT

		Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
	CAPITAL OUTLAY:			
242.990.54350	PURCHASE OF EQUIPMENT	\$0	\$0	\$60,000
	Total - CAPITAL OUTLAY	0	0	60,000
	Grand Total	\$0	\$0	\$60,000

FUND SUMMARY FOR FUND 243
LAW ENFORCEMENT MANDATORY DRUG FINE FUND

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
BEGINNING BALANCE: JANUARY 1	\$191,194	\$126,458	\$117,715
REVENUES:			
Fines & Forfeitures	\$57,660	\$170,000	\$80,000
TOTAL REVENUES	\$57,660	\$170,000	\$80,000
TOTAL RESOURCES	\$248,854	\$296,458	\$197,715
EXPENDITURES:			
Personal Services	\$0	\$18,743	\$18,743
Contractual Services	53,048	65,000	65,000
Capital Outlay	69,348	95,000	85,000
TOTAL EXPENDITURES	\$122,396	\$178,743	\$168,743
ENDING BALANCE DECEMBER 31	\$126,458	\$117,715	\$28,972

LAW ENFORCEMENT MANDATORY DRUG FINE FUND
MANDATORY DRUG FINE

		Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
	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	0	18,743	18,743
	CONTRACTUAL SERVICES:			
243.990.52110	TRAVEL & TRAINING	13,398	15,000	15,000
243.990.52480	OTHER PROFESSIONAL SERVICE	39,651	50,000	50,000
	Total - CONTRACTUAL SERVICES	53,048	65,000	65,000
	CAPITAL OUTLAY:			
243.990.54360	OTHER EQUIPMENT	69,348	95,000	85,000
	Total - CAPITAL OUTLAY	69,348	95,000	85,000
	Grand Total	\$122,396	\$178,743	\$168,743

FUND SUMMARY FOR FUND 245
PROBATION SERVICES FUND

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
BEGINNING BALANCE: JANUARY 1	\$208,278	\$206,276	\$112,423
REVENUES:			
Fines & Forfeitures	\$117,659	\$104,961	\$107,060
TOTAL REVENUES	<u>\$117,659</u>	<u>\$104,961</u>	<u>\$107,060</u>
TOTAL RESOURCES	\$325,937	\$311,237	\$219,483
EXPENDITURES:			
Personal Services	\$104,563	\$115,314	\$117,477
Contractual Services	15,098	37,000	37,000
Commodities	0	1,500	1,500
Capital Outlay	0	45,000	10,000
TOTAL EXPENDITURES	<u>\$119,661</u>	<u>\$198,814</u>	<u>\$165,977</u>
ENDING BALANCE DECEMBER 31	\$206,276	\$112,423	\$53,506

PROBATION SERVICES FUND
PROBATION SERVICES

		Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
PERSONNEL:				
	PROBATION OFFICER (177)	1	1	1
PERSONAL SERVICES:				
245.990.51110	SALARIES AND WAGES	\$69,355	\$77,508	\$79,315
245.990.51211	PERS	10,037	10,851	11,104
245.990.51220	WORKERS COMPENSATION	2,253	3,100	3,173
245.990.51230	GROUP HEALTH INSURANCE	21,253	22,528	22,528
245.990.51270	MEDICARE - CITY SHARE	946	1,124	1,150
245.990.51275	LIFE INSURANCE	220	203	207
245.990.51290	EMPLOYEE AWARDS	500	0	0
	Total - PERSONAL SERVICES	104,563	115,314	117,477
CONTRACTUAL SERVICES:				
245.990.52480	OTHER PROFESSIONAL SERVICES	15,098	35,000	35,000
245.990.52490	OUTSIDE PRINTING	0	2,000	2,000
	Total - CONTRACTUAL SERVICES	15,098	37,000	37,000
COMMODITIES:				
245.990.53100	OFFICE SUPPLIES	0	1,500	1,500
	Total - COMMODITIES	0	1,500	1,500
CAPITAL OUTLAY:				
245.990.54300	COMPUTERS & OTHER PERIPHERALS	0	45,000	10,000
	Total - CAPITAL OUTLAY	0	45,000	10,000
	Grand Total	\$119,661	\$198,814	\$165,977

FUND SUMMARY FOR FUND 246
TERMINATION PAY FUND

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
BEGINNING BALANCE: JANUARY 1	\$761,812	\$889,954	\$764,954
REVENUES:			
Transfers	\$500,000	\$475,000	\$475,000
TOTAL REVENUES	\$500,000	\$475,000	\$475,000
TOTAL RESOURCES	\$1,261,812	\$1,364,954	\$1,239,954
EXPENDITURES:			
Personal Services	\$371,858	\$600,000	\$750,000
TOTAL EXPENDITURES	\$371,858	\$600,000	\$750,000
ENDING BALANCE DECEMBER 31	\$889,954	\$764,954	\$489,954

TERMINATION PAY FUND
TERMINATION PAY

		Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
	PERSONAL SERVICES:			
246.990.51140	TERMINATION PAY	\$371,858	\$600,000	\$750,000
	Total - PERSONAL SERVICES	371,858	600,000	750,000
	Grand Total	\$371,858	\$600,000	\$750,000

FUND SUMMARY FOR FUND 247
INDIGENT DRIVER/ALCOHOL TREATMENT FUND

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
BEGINNING BALANCE: JANUARY 1	\$36,782	\$38,224	\$34,644
REVENUES:			
Fines & Forfeitures	\$12,445	\$21,420	\$21,848
TOTAL REVENUES	\$12,445	\$21,420	\$21,848
TOTAL RESOURCES	\$49,228	\$59,644	\$56,492
EXPENDITURES:			
Contractual Services	\$11,004	\$25,000	\$25,250
TOTAL EXPENDITURES	\$11,004	\$25,000	\$25,250
ENDING BALANCE DECEMBER 31	\$38,224	\$34,644	\$31,242

INDIGENT DRIVER/ALCOHOL TREATMENT FUND
INDIGENT DRIVER/ALCOHOL TREATMENT

		Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
	CONTRACTUAL SERVICES:			
247.990.52480	OTHER PROFESSIONAL SERVICE	\$11,004	\$25,000	\$25,250
	Total - CONTRACTUAL SERVICES	11,004	25,000	25,250
	Grand Total	\$11,004	\$25,000	\$25,250

FUND SUMMARY FOR FUND 248
ENFORCEMENT/EDUCATION FUND

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
BEGINNING BALANCE: JANUARY 1	\$43,154	\$44,940	\$41,209
REVENUES:			
Fines & Forfeitures	\$1,786	\$3,769	\$6,400
TOTAL REVENUES	\$1,786	\$3,769	\$6,400
TOTAL RESOURCES	\$44,940	\$48,709	\$47,609
EXPENDITURES:			
Contractual Services	\$0	\$7,500	\$0
TOTAL EXPENDITURES	\$0	\$7,500	\$0
ENDING BALANCE DECEMBER 31	\$44,940	\$41,209	\$47,609

ENFORCEMENT & EDUCATION FUND
ENFORCEMENT/EDUCATION

		Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
	CONTRACTUAL SERVICES:			
248.990.52480	OTHER PROFESSIONAL SERVICE	\$0	\$7,500	\$0
	Total - CONTRACTUAL SERVICES	0	7,500	0
	Grand Total	\$0	\$7,500	\$0

FUND SUMMARY FOR FUND 249
CIVIC DEVELOPMENT FUND

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
BEGINNING BALANCE: JANUARY 1	\$408,865	\$334,658	\$208,343
REVENUES:			
Hotel/Motel Tax	\$328,146	\$347,369	\$200,000
TOTAL REVENUES	<u>\$328,146</u>	<u>\$347,369</u>	<u>\$200,000</u>
TOTAL RESOURCES	\$737,011	\$682,027	\$408,343
EXPENDITURES:			
Contractual Services	\$297,353	\$318,684	\$250,000
Transfers	105,000	155,000	105,000
TOTAL EXPENDITURES	<u>\$402,353</u>	<u>\$473,684</u>	<u>\$355,000</u>
ENDING BALANCE DECEMBER 31	\$334,658	\$208,343	\$53,343

**CIVIC DEVELOPMENT FUND
CIVIC DEVELOPMENT**

		Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
	CONTRACTUAL SERVICES:			
249.990.52480	OTHER PROFESSIONAL SERVICE	\$115,107	\$145,000	\$150,000
249.990.52980	MISC CONTRACTUAL SERVICES	<u>182,246</u>	<u>173,684</u>	<u>100,000</u>
	Total - CONTRACTUAL SERVICES	297,353	318,684	250,000
	TRANSFERS:			
249.990.58110	TRANSFER TO GENERAL FUND	<u>105,000</u>	<u>155,000</u>	<u>105,000</u>
	Total - TRANSFERS	105,000	155,000	105,000
	Grand Total	\$402,353	\$473,684	\$355,000

MUNICIPAL COURT

DEPARTMENT OVERVIEW

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.

KEY OBJECTIVES AND GOALS

The graphics below illustrate how the Municipal Court services align with the overall City Goals shown in green.

Goal: PROMOTE AND PROVIDE HEALTHY SAFE LIVING

Goal: MAINTAIN A FINANCIALLY SUSTAINABLE CITY PROVIDING EXCELLENT SERVICES TO CITIZENS, BUSINESSES AND VISITORS

Goal: PROMOTE AND FOSTER PRIDE IN COMMUNITY

MUNICIPAL COURT, (continued)

What this means to Citizens, Businesses and Visitors:

A HEALTHY AND SAFE PLACE TO LIVE, WORK OR VISIT

RELIABLE, HELPFUL CITY SERVICES THAT ARE EASILY ACCESSIBLE AND PROVIDED IN A CUSTOMER FRIENDLY MANNER

INCREASED INTEREST IN ARTS, ENTERTAINMENT, RECREATION, HOUSING AND ALL THE ASSETS MIDDLETOWN HAS TO OFFER

Municipal Court 2021 Budget per Capita - \$36.17

Municipal Court Goals and Objectives

To efficiently and effectively implement legislative changes in criminal and traffic court jurisdiction: Implement new computer technology throughout the clerk's office; To meet mandated notification requirements involving vehicles, electronic transfer requirements, fee collections on behalf of Bureau of Motor Vehicles, victim's 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

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

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

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

FUND SUMMARY FOR FUND 250			
MUNICIPAL COURT FUND			
	2019	2020	2021
	ACTUAL	BUDGET	BUDGET
BEGINNING BALANCE: JANUARY 1	\$81,393	\$295	\$1,363
REVENUES:			
Charges for Services	\$75	\$0	\$0
Fines and Forfeitures	1,086,412	1,389,536	1,403,432
Miscellaneous Revenue	60,596	5,306	5,412
Transfers	525,000	525,000	575,000
TOTAL REVENUES	\$1,672,083	\$1,919,842	\$1,983,844
TOTAL RESOURCES	\$1,753,476	\$1,920,137	\$1,985,207
EXPENDITURES:			
Personal Services	\$1,599,562	\$1,755,998	\$1,620,245
Contractual Services	92,218	125,576	118,957
Commodities	11,643	18,950	18,150
Capital Outlay	49,758	18,250	8,269
TOTAL EXPENDITURES	\$1,753,181	\$1,918,774	\$1,765,621
ENDING BALANCE DECEMBER 31	\$295	\$1,363	\$219,586

MUNICIPAL COURT FUND
MUNICIPAL COURT

		Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
PERSONNEL:				
JUDGE (NG)		1	1	1
DIRECTOR COURT SERVICES/CLERK OF COURTS (NG)		1	1	1
DEPUTY CLERK I (187)		7	6	4
DEPUTY CLERK I (237)		1	2	3
DEPUTY CLERK II (186)		3	3	3
BAILIFF (180)		2	2	1
BAILIFF (258)		1	1	2
CHIEF BAILIFF (173)		1	1	1
PROBATION OFFICER (267)		1	1	2
PROBATION OFFICER (177)		1	1	0
ADMIN ASSISTANT/COURT REPORTER (184)		1	1	1
PART-TIME EMPLOYEES		3020 HRS	3020 HRS	3020 HRS
PERSONAL SERVICES:				
250.120.51110	SALARIES & WAGES	\$1,079,648	\$1,184,087	\$1,087,669
250.120.51211	PERS	154,241	165,772	152,274
250.120.51220	WORKERS' COMPENSATION	35,894	47,363	43,507
250.120.51230	HEALTH INSURANCE	301,276	337,145	316,680
250.120.51260	VEHICLE ALLOWANCE	900	0	0
250.120.51270	MEDICARE - CITY SHARE	15,060	17,169	15,771
250.120.51275	LIFE INSURANCE	4,293	4,462	4,344
250.120.51290	EMPLOYEE AWARDS	8,250	0	0
	Total - PERSONAL SERVICES	1,599,562	1,755,998	1,620,245
CONTRACTUAL SERVICES:				
250.120.52111	MANDATORY TRAINING	7,953	8,500	8,000
250.120.52120	EMPLOYEE MILEAGE REIMBURSEMENT	821	1,500	1,000
250.120.52222	TELEPHONE LINE CHARGES	3,462	4,500	4,500
250.120.52230	POSTAGE & POSTAL CHARGES	23,093	20,000	15,000
250.120.52310	MUNICIPAL GARAGE CHARGES	8,404	17,000	17,000
250.120.52330	RADIO MAINTENANCE	1,576	1,576	1,607
250.120.52410	LEGAL SERVICES	4,050	9,750	10,000
250.120.52420	MEDICAL SERVICES	5,280	7,500	7,500
250.120.52427	INTERPRETOR SERVICES	4,798	7,500	7,500
250.120.52480	OTHER PROFESSIONAL SERVICES	5,114	7,500	7,500
250.120.52490	OUTSIDE PRINTING	4,454	7,500	6,500
250.120.52510	MAINTENANCE OF EQUIPMENT	8,002	8,000	8,500
250.120.52835	PREPAID COURT COST/FEEs	502	1,500	1,000
250.120.52910	LAUNDRY	14	250	100
250.120.52920	MEMBERSHIPS, BOOKS, PERIODICALS	5,332	7,250	10,000
250.120.52960	EMPLOYEE TUITION REIMBURSEMENT	1,863	5,750	5,750
250.120.52980	MISC CONTRACTUAL SERVICE	7,500	10,000	7,500
	Total - CONTRACTUAL SERVICES	92,218	125,576	118,957
COMMODITIES:				
250.120.53100	OFFICE SUPPLIES	5,171	9,500	9,000
250.120.53210	FOOD	284	450	450
250.120.53230	PURCHASE OF UNIFORMS	6,188	9,000	8,700
	Total - COMMODITIES	11,643	18,950	18,150
CAPITAL OUTLAY:				
250.120.54310	AUTOS & TRUCKS DEPRECIATION	7,304	7,300	7,300
250.120.54311	RADIO DEPRECIATION	1,060	950	969
250.120.54320	OFFICE MACHINERY & EQUIPMENT	6,769	10,000	0
250.120.54360	OTHER EQUIPMENT	34,625	0	0
	Total - CAPITAL OUTLAY	49,758	18,250	8,269
	Grand Total	\$1,753,181	\$1,918,774	\$1,765,621

FUND SUMMARY FOR FUND 251
POLICE GRANT FUND

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
BEGINNING BALANCE: JANUARY 1	\$142,945	\$122,997	\$79,732
REVENUES:			
Intergovernmental	\$37,855	\$38,432	\$39,563
Interest Income	2,804	0	0
TOTAL REVENUES	\$40,660	\$38,432	\$39,563
TOTAL RESOURCES	\$183,604	\$161,429	\$119,295
EXPENDITURES:			
Personal Services	\$16,843	\$57,399	\$57,399
Contractual Services	27,243	15,727	16,049
Capital Outlay	16,521	8,571	0
TOTAL EXPENDITURES	\$60,607	\$81,697	\$73,448
ENDING BALANCE DECEMBER 31	\$122,997	\$79,732	\$45,847

POLICE GRANT FUND
POLICE GRANTS

	Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
2020 STEP GRANT			
PERSONAL SERVICES:			
251.037.51120 OVERTIME WAGES	\$4,215	\$16,006	\$16,006
251.037.51212 POLICE PENSION	822	3,121	3,121
251.037.51220 WORKERS COMP	84	640	640
251.037.51270 MEDICARE	61	232	232
Total - STEP GRANT	5,183	19,999	19,999
2020 IDEP GRANT			
PERSONAL SERVICES:			
251.038.51120 OVERTIME WAGES	5,495	17,927	17,927
251.038.51212 POLICE PENSION	1,071	3,496	3,496
251.038.51220 WORKERS COMP	110	717	717
251.038.51270 MEDICARE	80	260	260
Total - IDEP GRANT	6,756	22,400	22,400
2020 JAG MEMORIAL GRANT			
CONTRACTUAL SERVICES:			
251.048.52111 MANDATORY TRAINING	3,711	0	0
CAPITAL OUTLAY	3,711	0	0
251.048.54360 OTHER EQUIPMENT	0	0	16,049
Total - CAPITAL OUTLAY	0	0	16,049
Total - 2016 JAG LOCAL SOLICITATION GRANT	3,711	0	16,049
2017 JAG BYRNE MEMORIAL GRANT			
251.051.52110 TRAVEL & TRAINING	10,464	0	0
Total - CONTRACTUAL SERVICES	10,464	0	0
Total - 2017 JAG BYRNE MEMORIAL	10,464	0	0
2018 JAG BYRNE MEMORIAL GRANT			
CONTRACTUAL SERVICES:			
251.053.52110 TRAVEL & TRAINING	5,583	2,566	0
Total - CONTRACTUAL SERVICES	5,583	2,566	0
CAPITAL OUTLAY:			
251.053.54360 OTHER EQUIPMENT	16,521	0	0
Total - CAPITAL OUTLAY	16,521	0	0
Total - 2018 JAG BYRNE MEMORIAL GRANT	22,104	2,566	0
2019 JAG BYRNE MEMORIAL GRANT			
CONTRACTUAL SERVICES:			
251.054.52110 TRAVEL & TRAINING	0	10,000	0
Total - CONTRACTUAL SERVICES	0	10,000	0
CAPITAL OUTLAY:			
251.054.54360 OTHER EQUIPMENT	0	8,571	0
Total - CAPITAL OUTLAY	0	8,571	0
Total - 2018 JAG BYRNE MEMORIAL GRANT	0	18,571	0
OVI TASK FORCE GRANT			
PERSONAL SERVICES:			
251.070.51120 OVERTIME WAGES	3,989	12,005	12,005
251.070.51212 POLICE PENSION	778	2,341	2,341
251.070.51220 WORKERS COMPENSATION	80	480	480
251.070.51270 MEDICARE	58	174	174
Total - PERSONAL SERVICES	4,905	15,000	15,000
Total - OVI TASK FORCE	4,905	15,000	15,000
2017 STATE TRAINING REIMBURSEMENT			
CONTRACTUAL SERVICES:			
251.071.52111 MANDATORY TRAINING	7,485	3,161	0
Total - CONTRACTUAL SERVICES	7,485	3,161	0
Total - 2017 STATE TRAINING REIMBURSEMENT	7,485	3,161	0
Grand Total	\$60,607	\$81,697	\$73,448

FUND SUMMARY FOR FUND 252
COURT IDIAM FUND

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
BEGINNING BALANCE: JANUARY 1	\$50,548	\$52,387	\$34,345
REVENUES:			
Fines & Forfeitures	\$4,358	\$6,958	\$7,097
TOTAL REVENUES	<u>\$4,358</u>	<u>\$6,958</u>	<u>\$7,097</u>
TOTAL RESOURCES	\$54,906	\$59,345	\$41,442
EXPENDITURES:			
Contractual Services	\$2,519	\$25,000	\$25,000
TOTAL EXPENDITURES	<u>\$2,519</u>	<u>\$25,000</u>	<u>\$25,000</u>
ENDING BALANCE DECEMBER 31	\$52,387	\$34,345	\$16,442

COURT IDIAM FUND
IDIAM PROJECTS

		Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
	CONTRACTUAL SERVICES:			
252.990.52480	OTHER PROFESSIONAL SERVICES	\$2,519	\$25,000	\$25,000
	Total - CONTRACTUAL SERVICES	2,519	25,000	25,000
	Grand Total	\$2,519	\$25,000	\$25,000

FUND SUMMARY FOR FUND 253
COURT SPECIAL PROJECTS FUND

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
BEGINNING BALANCE: JANUARY 1	\$489,855	\$532,587	\$521,293
REVENUES:			
Fines & Forfeitures	\$112,157	\$133,000	\$135,660
TOTAL REVENUES	<u>\$112,157</u>	<u>\$133,000</u>	<u>\$135,660</u>
TOTAL RESOURCES	\$602,012	\$665,587	\$656,953
EXPENDITURES:			
Personal Services	\$62,509	\$69,294	\$61,392
Contractual Services	1,736	50,000	10,000
Capital Outlay	5,181	25,000	350,000
TOTAL EXPENDITURES	<u>\$69,425</u>	<u>\$144,294</u>	<u>\$421,392</u>
ENDING BALANCE DECEMBER 31	\$532,587	\$521,293	\$235,561

COURT SPECIAL PROJECTS FUND
SPECIAL PROJECTS

		Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
PERSONNEL:				
	MAGISTRATE (173)	1	1	0
	MAGISTRATE (279)	0	0	1
PERSONAL SERVICES:				
253.990.51110	SALARIES AND WAGES	\$51,857	\$57,840	\$51,223
253.990.51211	PERS	7,507	8,098	7,171
253.990.51220	WORKERS COMPENSATION	1,683	2,314	2,049
253.990.51270	MEDICARE - CITY SHARE	759	839	743
253.990.51275	LIFE INSURANCE	203	203	207
253.990.51290	EMPLOYEE AWARDS	500	0	0
	Total - PERSONAL SERVICES	62,509	69,294	61,392
CONTRACTUAL SERVICES:				
253.990.52480	OTHER PROFESSIONAL SERVICES	1,736	50,000	10,000
	Total - CONTRACTUAL SERVICES	1,736	50,000	10,000
CAPITAL OUTLAY				
253.990.54360	OTHER EQUIPMENT	5,181	25,000	350,000
	Total - CAPITAL OUTLAY	5,181	25,000	350,000
	Grand Total	\$69,425	\$144,294	\$421,392

FUND SUMMARY FOR FUND 260
NUISANCE ABATEMENT FUND

	2019 BUDGET	2020 BUDGET	2021 BUDGET
BEGINNING BALANCE: JANUARY 1	\$1,535	\$39,418	\$44,418
REVENUES:			
Property Tax Assessments	\$299,748	\$210,000	\$210,000
Transfers from Other Fund	151,414	125,000	125,000
TOTAL REVENUES	<u>\$451,162</u>	<u>\$335,000</u>	<u>\$335,000</u>
TOTAL RESOURCES	\$452,697	\$374,418	\$379,418
EXPENDITURES:			
Contractual Services	\$413,279	\$330,000	\$330,000
TOTAL EXPENDITURES	<u>\$413,279</u>	<u>\$330,000</u>	<u>\$330,000</u>
ENDING BALANCE DECEMBER 31	\$39,418	\$44,418	\$49,418

NUISANCE ABATEMENT FUND
NUISANCE ABATEMENT

		Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
	CONTRACTUAL SERVICES:			
260.115.52480	OTHER PROFESSIONAL SERVICES	\$18,001	\$30,000	\$30,000
260.115.52487	NUISANCE ENFORCEMENT	371,713	300,000	300,000
260.115.52535	DEMO COSTS - NIP GRANT	23,565	0	0
	Total - CONTRACTUAL SERVICES	413,279	330,000	330,000
	Grand Total	\$413,279	\$330,000	\$330,000

FUND SUMMARY FOR FUND 262
SENIOR CITIZENS LEVY FUND

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
BEGINNING BALANCE: JANUARY 1	\$0	\$1	\$1
REVENUES:			
Property Taxes	\$609,567	\$634,935	\$634,935
Intergovernmental	71,843	94,875	94,875
TOTAL REVENUES	<u>\$681,410</u>	<u>\$729,810</u>	<u>\$729,810</u>
TOTAL RESOURCES	\$681,410	\$729,811	\$729,811
EXPENDITURES:			
Contractual Services	\$681,410	\$729,810	\$729,810
TOTAL EXPENDITURES	<u>\$681,410</u>	<u>\$729,810</u>	<u>\$729,810</u>
ENDING BALANCE DECEMBER 31	\$1	\$1	\$1

SENIOR CITIZENS LEVY FUND
SENIOR CITIZENS LEVY

		Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
	CONTRACTUAL SERVICES:			
262.990.52240	BUTLER COUNTY AUDITOR COLL FEES	\$10,267	\$13,770	\$13,770
262.990.52241	REIMBURSEMENTS	671,143	716,040	716,040
	Total - CONTRACTUAL SERVICES	681,410	729,810	729,810
	Grand Total	\$681,410	\$729,810	\$729,810



SECTION 5

DEBT SERVICE FUNDS

EXPENDITURES BY FUND

Fund	Actual 2019	Budget 2020	Budget 2021	\$ Increase (Decrease)	% Increase (Decrease)
General Obligation Bond Retirement	\$2,017,526	\$1,437,734	\$1,438,305	\$571	0.0%
Special Assessment Bond Retirement	249,887	185,390	172,997	(12,393)	-6.7%
East End/Towne Blvd. Tax Increment Financing	355,250	362,300	361,800	(500)	-0.1%
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	300	300	0	0.0%
Towne Mall/Hospital Tax Increment Financing	558,605	522,225	586,750	64,525	12.4%
Renaissance N Tax Increment Financing	292,144	224,475	283,850	59,375	26.5%
Renaissance S Tax Increment Financing	344,900	181,675	299,750	118,075	65.0%
Greentree Industrial Park Tax Increment Financing	0	75,020	75,020	0	0.0%
Made Industrial Park Tax Increment Financing	0	35	35	0	0.0%
South Yankee Road Tax Increment Financing	0	35	35	0	0.0%
Towne Mall Tax Increment Financing	255,174	680,406	100,000	(580,406)	-85.3%
Total	\$4,083,486	\$3,679,766	\$3,329,013	(\$350,753)	-9.5%

Table 5.1 Debt Service Expenditures by Fund

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.

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.

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.

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.

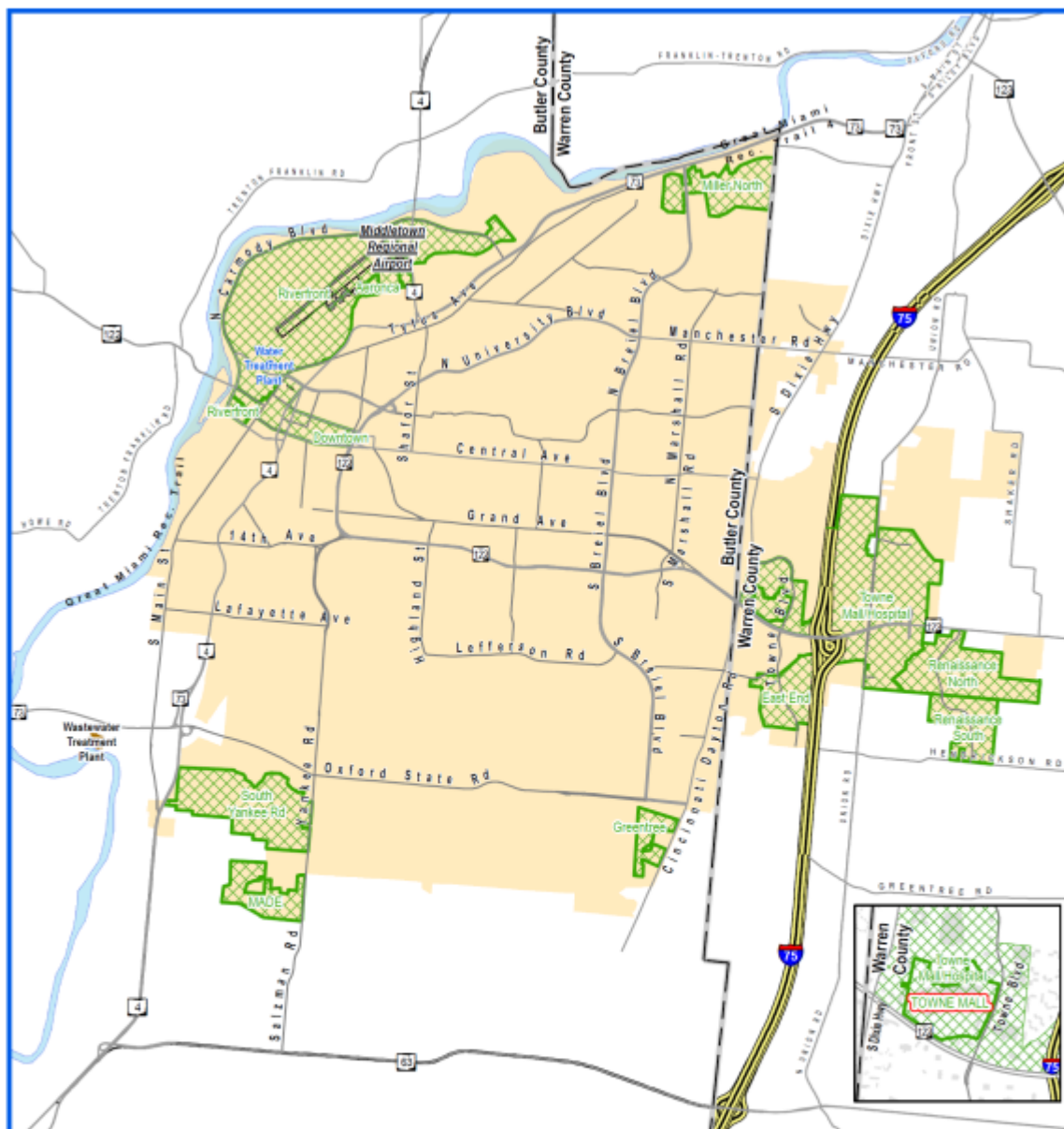
Towne Mall Tax Increment Financing Fund

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.

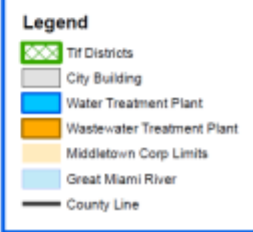
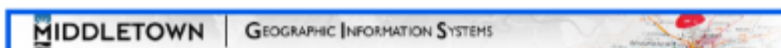
MAP OF TAX INCREMENT FINANCING (TIF) DISTRICTS FOR 2021 BUDGET



City of Middletown TIF Districts 2021 Budget



1 in = 1 miles



GENERAL OBLIGATION DEBT	Maturity	Outstanding as of December 31, 2020			Scheduled Payments for 2021		
Bond Issues	Year	Principal	Interest	Total	Principal	Interest	Total
Court of Appeals	2023	\$770,350	\$59,103	\$829,453	\$249,900	\$28,035	\$277,935
Union Road Land	2023	1,064,650	83,148	1,147,798	345,100	39,415	384,515
SR 122/I-75/Towne Blvd.	2025	250,000	34,505	284,505	50,000	11,158	61,158
Towne Blvd Extension	2022	450,000	28,388	478,388	220,000	18,694	238,694
SR 122/I-75 Interchange	2029	3,450,000	753,100	4,203,100	335,000	131,100	466,100
Greentree Academy	2031	3,275,000	1,274,872	4,549,872	255,000	197,828	452,828
Parking Garage/Flat Lot	2021	100,000	3,125	103,125	100,000	3,125	103,125
TOTALS		\$9,360,000	\$2,236,241	\$11,596,241	\$1,555,000	\$429,355	\$1,984,355

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:		\$20,750,970
B.	Exempt debt:		
	Category	Outstanding Principal	
	Income Tax	695,000	
	Special Assessment	755,000	
	Water	1,640,000	
	Sewer	3,705,000	
	Other	770,350	
	Tax Increment Financing	450,000	
	Total exempt debt:		\$8,015,350
C.	Total non-exempt debt [A minus B]:		\$12,735,620
D.	5½% of tax valuation (unvoted non-exempt debt limitation):		\$41,036,295
E.	Total non-exempt limited tax bonds and notes outstanding:		
	Bonds	\$12,735,620	
F.	Debt leeway within 5½% unvoted debt limitation [D minus E]:		*\$28,300,675
G.	10½% of tax valuation (voted and unvoted debt limitation):		\$78,342,018
H.	Total non-exempt bonds and notes outstanding:		
	Bonds	\$12,735,620	
I.	Debt leeway within 10½% debt limitation [G minus H]:		*65,606,398

* 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% = \$78,342,018	\$12,735,620	\$65,606,398
5½% = \$41,036,295	\$12,735,620	\$28,300,675

FUND SUMMARY FOR FUND 305
GENERAL OBLIGATION BOND RETIREMENT FUND

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
BEGINNING BALANCE: JANUARY 1	\$182,149	\$213,157	\$207,931
REVENUES:			
Rentals & Leases	\$495,377	\$732,508	\$731,713
Transfers	1,553,157	700,000	650,000
TOTAL REVENUES	\$2,048,534	\$1,432,508	\$1,381,713
TOTAL RESOURCES	\$2,230,683	\$1,645,665	\$1,589,644
EXPENDITURES:			
Contractual Services	\$303	\$5,000	\$5,000
Debt Service	2,017,223	1,432,734	1,433,305
TOTAL EXPENDITURES	\$2,017,526	\$1,437,734	\$1,438,305
ENDING BALANCE DECEMBER 31	\$213,157	\$207,931	\$151,339

GENERAL OBLIGATION BOND RETIREMENT FUND
GENERAL OBLIGATION BOND DEBT SERVICE

	Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
CONTRACTUAL SERVICES:			
305.901.52410 LEGAL SERVICES	\$303	\$5,000	\$5,000
Total - CONTRACTUAL SERVICES	303	5,000	5,000
DEBT SERVICE:			
305.901.57110 BOND PRINCIPAL	1,575,922	1,075,193	1,135,193
305.901.57310 INTEREST ON BONDS	441,301	357,541	298,112
Total - DEBT SERVICE	2,017,223	1,432,734	1,433,305
Grand Total	\$2,017,526	\$1,437,734	\$1,438,305

FUND SUMMARY FOR FUND 325
SPECIAL ASSESSMENT BOND RETIREMENT FUND

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
BEGINNING BALANCE: JANUARY 1	\$465,268	\$448,795	\$533,405
REVENUES:			
Special Assessments	\$213,444	\$270,000	\$250,400
Miscellaneous	19,970	0	0
TOTAL REVENUES	<u>\$233,414</u>	<u>\$270,000</u>	<u>\$250,400</u>
TOTAL RESOURCES	\$698,682	\$718,795	\$783,805
EXPENDITURES:			
Debt Service	\$249,887	\$185,390	\$172,997
TOTAL EXPENDITURES	<u>\$249,887</u>	<u>\$185,390</u>	<u>\$172,997</u>
ENDING BALANCE DECEMBER 31	\$448,795	\$533,405	\$610,808

SPECIAL ASSESSMENT BOND RETIREMENT FUND
SPECIAL ASSESSMENT DEBT SERVICE

	Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
DEBT SERVICE:			
325.901.57110 BOND PRINCIPAL	\$197,000	\$133,000	\$128,000
325.901.57130 REGISTRAR/TRUSTEE FEES	0	10,200	10,200
325.901.57310 INTEREST ON BONDS	52,887	42,190	34,797
Total - DEBT SERVICE	\$249,887	\$185,390	\$172,997
 Grand Total	 \$249,887	 \$185,390	 \$172,997

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

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
BEGINNING BALANCE: JANUARY 1	\$265,196	\$326,057	\$269,757
REVENUES:			
TIF Payments	\$416,111	\$306,000	\$394,000
TOTAL REVENUES	<u>\$416,111</u>	<u>\$306,000</u>	<u>\$394,000</u>
TOTAL RESOURCES	\$681,307	\$632,057	\$663,757
EXPENDITURES:			
Contractual Services	\$105,250	\$110,300	\$109,800
Debt Service	250,000	252,000	252,000
TOTAL EXPENDITURES	<u>\$355,250</u>	<u>\$362,300</u>	<u>\$361,800</u>
ENDING BALANCE DECEMBER 31	\$326,057	\$269,757	\$301,957

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

		Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
	CONTRACTUAL SERVICES:			
340.990.52240	BUTLER CO. AUDITOR COLL FEES	\$2,584	\$5,300	\$5,300
340.990.52241	SCHOOL DISTRICT REIMBURSEMENTS	102,666	105,000	104,500
	Total - CONTRACTUAL SERVICES	105,250	110,300	109,800
	DEBT SERVICE:			
340.990.57110	BOND PRINCIPAL	210,650	199,807	205,000
340.990.57310	INTEREST ON BONDS	39,350	52,193	47,000
	Total - DEBT SERVICE	250,000	252,000	252,000
	Grand Total	\$355,250	\$362,300	\$361,800

FUND SUMMARY FOR FUND 345
DOWNTOWN TAX INCREMENT FINANCING FUND

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
BEGINNING BALANCE: JANUARY 1	\$8,836	\$6,111	\$4,511
REVENUES:			
TIF Payments	\$7,275	\$8,500	\$8,155
TOTAL REVENUES	<u>\$7,275</u>	<u>\$8,500</u>	<u>\$8,155</u>
TOTAL RESOURCES	\$16,111	\$14,611	\$12,666
EXPENDITURES:			
Contractual Services	\$0	\$100	\$100
Debt Service	10,000	10,000	10,000
TOTAL EXPENDITURES	<u>\$10,000</u>	<u>\$10,100</u>	<u>\$10,100</u>
ENDING BALANCE DECEMBER 31	\$6,111	\$4,511	\$2,566

DOWNTOWN TAX INCREMENT DISTRICT FUND
DOWNTOWN TIF

	Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
CONTRACTUAL SERVICES:			
345.990.52240 COUNTY AUDITOR FEES	\$0	\$100	\$100
Total - CONTRACTUAL SERVICES	0	100	100
DEBT SERVICE:			
345.990.57110 BOND PRINCIPAL	10,000	10,000	10,000
Total - DEBT SERVICE	10,000	10,000	10,000
 Grand Total	 \$10,000	 \$10,100	 \$10,100

FUND SUMMARY FOR FUND 350
AERONCA TAX INCREMENT FINANCING FUND

	2019 ACTUAL	2020 BUDGET	2021 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 2019	Amount Budgeted 2020	Amount Budgeted 2021
	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

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
BEGINNING BALANCE: JANUARY 1	\$9,807	\$10,760	\$11,690
REVENUES:			
TIF Payments	\$953	\$965	\$974
TOTAL REVENUES	\$953	\$965	\$974
TOTAL RESOURCES	\$10,760	\$11,725	\$12,664
EXPENDITURES:			
Contractual Services	\$0	\$35	\$35
TOTAL EXPENDITURES	\$0	\$35	\$35
ENDING BALANCE DECEMBER 31	\$10,760	\$11,690	\$12,629

AIRPORT/RIVERFRONT TAX INCREMENT DISTRICT FUND
AIRPORT/RIVERFRONT TIF

		Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
	CONTRACTUAL SERVICES:			
355.990.52240	COUNTY AUDITOR FEES	\$0	\$35	\$35
	Total - CONTRACTUAL SERVICE	0	35	35
	Grand Total	\$0	\$35	\$35

FUND SUMMARY FOR FUND 360
MILLER ROAD NORTH TAX INCREMENT FINANCING FUND

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
BEGINNING BALANCE: JANUARY 1	\$99,691	\$109,273	\$118,173
REVENUES:			
TIF Payments	\$9,582	\$9,200	\$9,077
TOTAL REVENUES	\$9,582	\$9,200	\$9,077
TOTAL RESOURCES	\$109,273	\$118,473	\$127,250
EXPENDITURES:			
Contractual Services	\$0	\$300	\$300
TOTAL EXPENDITURES	\$0	\$300	\$300
ENDING BALANCE DECEMBER 31	\$109,273	\$118,173	\$126,950

MILLER ROAD NORTH TAX INCREMENT DISTRICT FUND
MILLER ROAD TIF

		Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
	CONTRACTUAL SERVICES:			
360.990.52240	COUNTY AUDITOR FEES	\$0	\$300	\$300
	Total - CONTRACTUAL SERVICE	0	300	300
	Grand Total	\$0	\$300	\$300

FUND SUMMARY FOR FUND 370
TOWNE MALL/HOSPITAL TAX INCREMENT FINANCING FUND

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
BEGINNING BALANCE: JANUARY 1	\$48,061	\$73,757	\$76,532
REVENUES:			
TIF Payments	\$584,301	\$525,000	\$585,000
TOTAL REVENUES	\$584,301	\$525,000	\$585,000
TOTAL RESOURCES	\$632,362	\$598,757	\$661,532
EXPENDITURES:			
Contractual Services	\$418,605	\$382,225	\$446,750
Debt Service	140,000	140,000	140,000
TOTAL EXPENDITURES	\$558,605	\$522,225	\$586,750
ENDING BALANCE DECEMBER 31	\$73,757	\$76,532	\$74,782

TOWNE MALL/HOSPITAL TAX INCREMENT DISTRICT FUND
TOWNE MALL/HOSPITAL TIF

		Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
	CONTRACTUAL SERVICES:			
370.990.52240	COUNTY AUDITOR FEES	\$3,585	\$7,225	\$8,000
370.990.52241	SCHOOL DISTRICT REIMBURSEMENTS	415,020	375,000	438,750
	Total - CONTRACTUAL SERVICES	418,605	382,225	446,750
	DEBT SERVICE:			
370.990.57110	BOND PRINCIPAL	140,000	140,000	140,000
	Total - DEBT SERVICE	140,000	140,000	140,000
	Grand Total	\$558,605	\$522,225	\$586,750

FUND SUMMARY FOR FUND 371
RENAISSANCE NORTH TAX INCREMENT FINANCING FUND

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
BEGINNING BALANCE: JANUARY 1	\$125,668	\$150,786	\$126,311
REVENUES:			
TIF Payments	\$317,261	\$200,000	\$285,000
TOTAL REVENUES	\$317,261	\$200,000	\$285,000
TOTAL RESOURCES	\$442,930	\$350,786	\$411,311
EXPENDITURES:			
Contractual Services	\$222,144	\$154,475	\$213,850
Debt Service	70,000	70,000	70,000
TOTAL EXPENDITURES	\$292,144	\$224,475	\$283,850
ENDING BALANCE DECEMBER 31	\$150,786	\$126,311	\$127,461

RENAISSANCE NORTH TAX INCREMENT DISTRICT FUND
RENAISSANCE NORTH TIF

	Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
CONTRACTUAL SERVICES:			
371.990.52240 COUNTY AUDITOR FEES	\$1,962	\$4,475	\$5,800
371.990.52241 SCHOOL DISTRICT REIMBURSEMENTS	220,181	150,000	208,050
Total - CONTRACTUAL SERVICES	222,144	154,475	213,850
DEBT SERVICE:			
371.901.57110 BOND PRINCIPAL	70,000	70,000	70,000
Total - DEBT SERVICE	70,000	70,000	70,000
Grand Total	\$292,144	\$224,475	\$283,850

FUND SUMMARY FOR FUND 372
RENAISSANCE SOUTH TAX INCREMENT FINANCING FUND

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
BEGINNING BALANCE: JANUARY 1	\$207,200	\$244,745	\$208,070
REVENUES:			
TIF Payments	\$382,446	\$145,000	\$285,000
TOTAL REVENUES	<u>\$382,446</u>	<u>\$145,000</u>	<u>\$285,000</u>
TOTAL RESOURCES	\$589,645	\$389,745	\$493,070
EXPENDITURES:			
Contractual Services	\$265,250	\$101,675	\$219,750
Debt Service	79,650	80,000	80,000
TOTAL EXPENDITURES	<u>\$344,900</u>	<u>\$181,675</u>	<u>\$299,750</u>
ENDING BALANCE DECEMBER 31	\$244,745	\$208,070	\$193,320

RENAISSANCE SOUTH TAX INCREMENT DISTRICT FUND
RENAISSANCE SOUTH TIF

		Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
	CONTRACTUAL SERVICES:			
372.990.52240	COUNTY AUDITOR FEES	\$2,557	\$3,675	\$6,000
372.990.52241	SCHOOL DISTRICT REIMBURSEMENTS	262,693	98,000	213,750
	Total - CONTRACTUAL SERVICES	265,250	101,675	219,750
	DEBT SERVICE:			
372.901.57310	INTEREST ON BONDS	79,650	80,000	80,000
	Total - DEBT SERVICE	79,650	80,000	80,000
	Grand Total	\$344,900	\$181,675	\$299,750

FUND SUMMARY FOR FUND 375

GREENTREE INDUSTRIAL PARK TAX INCREMENT DISTRICT FUND

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
BEGINNING BALANCE: JANUARY 1	\$341,761	\$380,771	\$346,751
REVENUES:			
TIF Payments	\$39,011	\$41,000	\$42,500
TOTAL REVENUES	\$39,011	\$41,000	\$42,500
TOTAL RESOURCES	\$380,771	\$421,771	\$389,251
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	\$380,771	\$346,751	\$314,231

GREENTREE INDUSTRIAL PARK TAX INCREMENT DISTRICT FUND
GREENTREE INDUSTRIAL PARK TIF

	Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
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	0	20,020	20,020
CAPTIAL OUTLAY:			
375.990.54400 BUILDINGS AND OTHER STRUCTURES	0	55,000	55,000
Total- CAPITAL OUTLAY	0	55,000	55,000
 Grand Total	 \$0	 \$75,020	 \$75,020

FUND SUMMARY FOR FUND 376
MADE INDUSTRIAL PARK TAX INCREMENT DISTRICT FUND

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
BEGINNING BALANCE: JANUARY 1	\$1,303	\$2,407	\$2,442
REVENUES:			
TIF Payments	\$1,104	\$70	\$390
TOTAL REVENUES	<u>\$1,104</u>	<u>\$70</u>	<u>\$390</u>
TOTAL RESOURCES	\$2,407	\$2,477	\$2,832
EXPENDITURES:			
Contractual Services	\$0	\$35	\$35
TOTAL EXPENDITURES	<u>\$0</u>	<u>\$35</u>	<u>\$35</u>
ENDING BALANCE DECEMBER 31	\$2,407	\$2,442	\$2,797

MADE INDUSTRIAL PARK TAX INCREMENT DISTRICT FUND
MADE INDUSTRIAL PARK TIF

		Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
	CONTRACTUAL SERVICES:			
376.990.52240	COUNTY AUDITOR FEES	\$0	\$35	\$35
	Total - CONTRACTUAL SERVICES	0	35	35
	Grand Total	\$0	\$35	\$35

FUND SUMMARY FOR FUND 377
SOUTH YANKEE RD TAX INCREMENT DISTRICT FUND

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
BEGINNING BALANCE: JANUARY 1	\$23,824	\$24,071	\$24,236
REVENUES:			
TIF Payments	\$247	\$200	\$250
TOTAL REVENUES	<u>\$247</u>	<u>\$200</u>	<u>\$250</u>
TOTAL RESOURCES	\$24,071	\$24,271	\$24,486
EXPENDITURES:			
Contractual Services	\$0	\$35	\$35
TOTAL EXPENDITURES	<u>\$0</u>	<u>\$35</u>	<u>\$35</u>
ENDING BALANCE DECEMBER 31	\$24,071	\$24,236	\$24,451

SOUTH YANKEE ROAD TAX INCREMENT DISTRICT FUND
SOUTH YANKEE ROAD TIF

		Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
	CONTRACTUAL SERVICES:			
377.990.52240	COUNTY AUDITOR FEES	\$0	\$35	\$35
	Total - CONTRACTUAL SERVICES	0	35	35
	Grand Total	\$0	\$35	\$35

FUND SUMMARY FOR FUND 378
TOWNE MALL TAX INCREMENT DISTRICT FUND

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
BEGINNING BALANCE: JANUARY 1	\$325,000	\$378,406	(\$0)
REVENUES:			
TIF Payments	\$308,580	\$302,000	\$100,000
TOTAL REVENUES	<u>\$308,580</u>	<u>\$302,000</u>	<u>\$100,000</u>
TOTAL RESOURCES	\$633,580	\$680,406	\$100,000
EXPENDITURES:			
Contractual Services	\$255,174	\$680,406	\$100,000
TOTAL EXPENDITURES	<u>\$255,174</u>	<u>\$680,406</u>	<u>\$100,000</u>
ENDING BALANCE DECEMBER 31	\$378,406	(\$0)	(\$0)

TOWNE MALL TAX INCREMENT DISTRICT FUND
TOWNE MALL TIF

		Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
	CONTRACTUAL SERVICES:			
378.990.52240	COUNTY AUDITOR FEES	\$1,416	\$3,675	\$3,675
378.990.52241	SCHOOL DISTRICT REIMBURSEMENT	253,758	304,000	22,500
378.990.52242	TOWNE MALL REIMBURSEMENT	0	372,731	\$73,825
	Total - CONTRACTUAL SERVICES	255,174	680,406	100,000
	Grand Total	\$255,174	\$680,406	\$100,000



SECTION 6

CAPITAL IMPROVEMENT FUNDS

EXPENDITURES BY FUND

Fund	Actual 2019	Budget 2020	Budget 2021	\$ Increase (Decrease)	% Increase (Decrease)
Capital Improvements	\$3,260,361	\$3,502,000	\$4,212,000	\$710,000	20.3%
Downtown Improvements	254,051	303,853	273,553	(30,300)	-10.0%
Airport Improvements	207,079	630,000	504,000	(126,000)	-20.0%
Water Capital Reserve	1,262,654	2,560,000	3,010,000	450,000	17.6%
Storm Water Capital Reserve	452,101	1,250,000	1,100,000	(150,000)	-12.0%
Sewer Capital Reserve	2,449,200	13,560,000	8,310,000	(5,250,000)	-38.7%
Computer Replacement	327,823	475,000	475,000	0	0.0%
Property Development	106,505	322,382	234,858	(87,524)	-27.1%
Economic Development Bond Service	155,593	157,968	160,168	2,200	1.4%
Total	\$8,475,367	\$22,761,203	\$18,279,579	(\$4,481,624)	-19.7%

Table 6.1 Capital Improvement Expenditures by Fund

Definition of Capital Improvement 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.

**Capital Improvement Fund
2021 Budget**

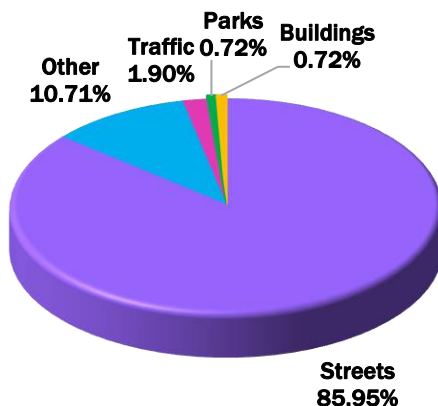


Figure 6.1 Year 2021 expenditures from CIP Fund

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.

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

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.

Property Development Fund

To account for all revenues and expenditures connected with the development of city owned property.

Economic Development Bond Service Fund

To account for expenditures associated with economic development projects.

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.

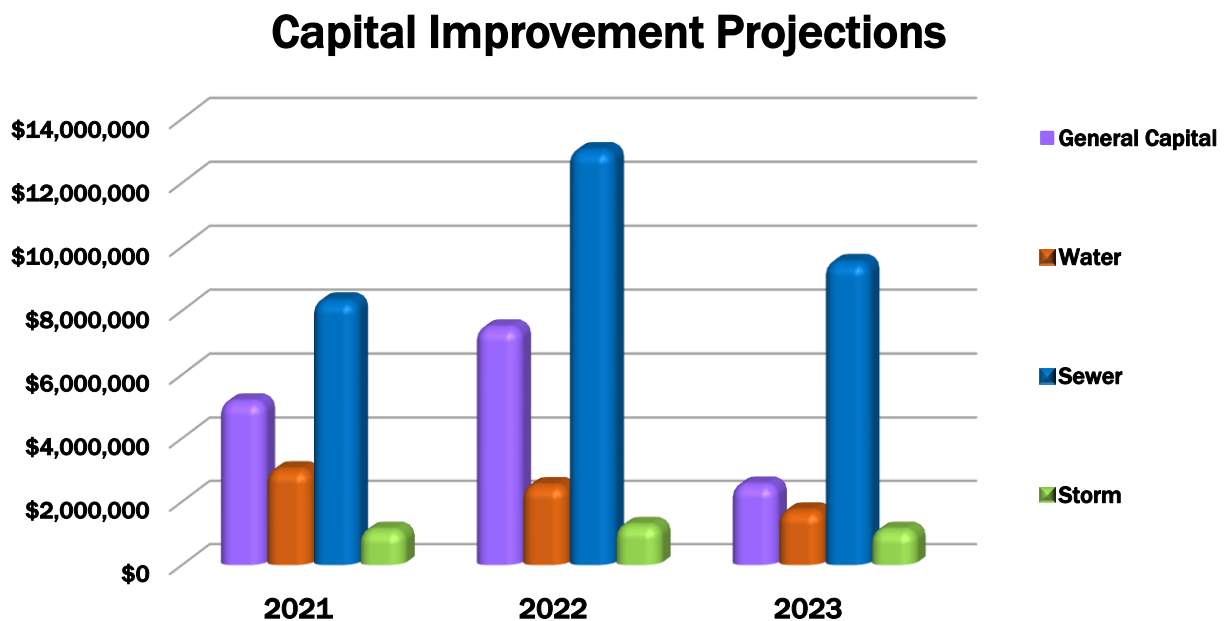


Figure 6.2 Major Capital Improvement Plan Projections

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 2021 will affect the City's operating budgets. The major improvements scheduled for 2021 are:

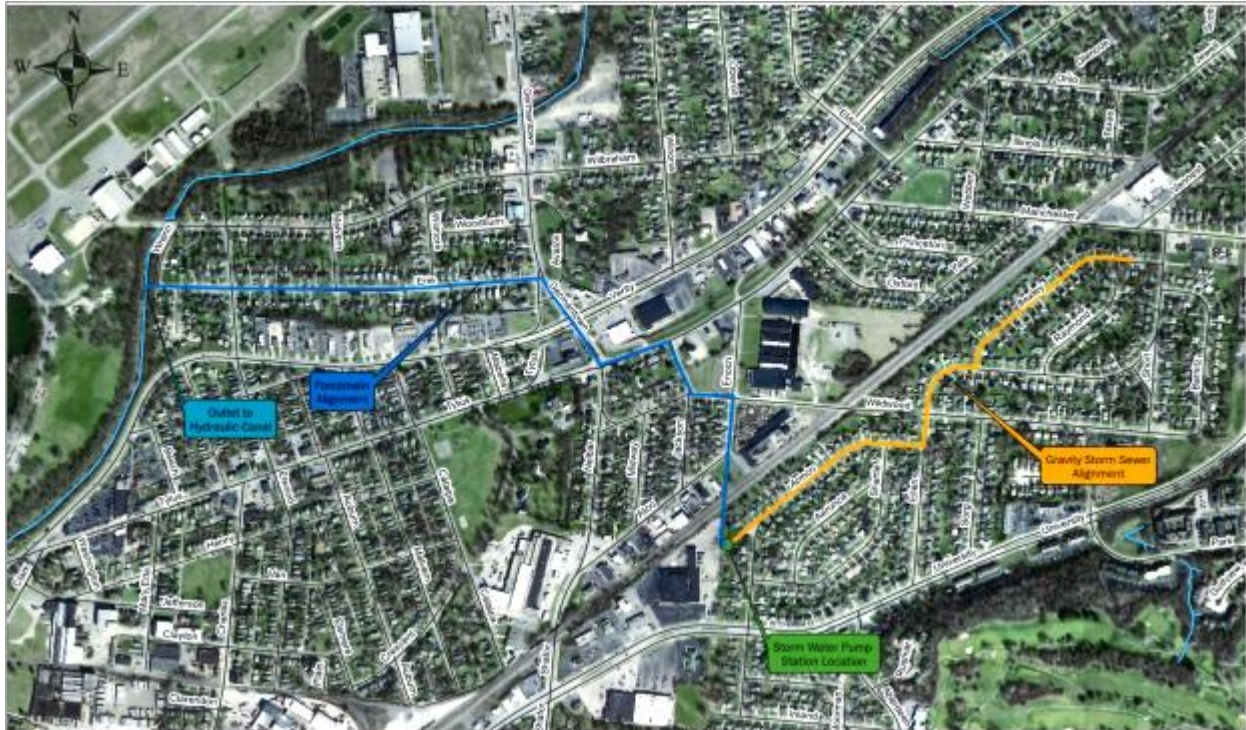
Long Term Control Plan Development

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 2021 is \$3,000,000, this being in addition to \$10,000,000 that was the budget for 2020. One staff position, that was added in 2019, Natural Resources Coordinator, has an additional \$90,611.23 impact on the 2021 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	2021 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	\$3 million

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 was \$10 million for 2020 and \$3 million for 2021. The Lakeside Redirection Project is scheduled to be completed by the end of 2021.



Lakeside Redirection Project Vicinity Map

Sewer System Rehabilitation/Replacement Program

The 2021 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 \$724,665. 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.

2021 ODOT Urban Paving – SR 73 (Germantown Road to City Limits)

This \$2.5 million dollar project pave State Route 73 between Germantown Road and the northeast City limits. ODOT will fund \$1.7 million with the City funding the other \$810,000 needed to complete this project.

Local Street Paving

- \$1,100,000 General Capital Fund (Funded 100% by Ohio Public Works Commission)
- \$ 600,000 Storm Water Capital Fund
- \$1,255,000 2021 Sidewalk, Curb, & Gutter Fund (special assessments to property owners)
- \$ 950,000 Auto & Gas Tax Fund

Savings will result in less material and labor costs for asphalt patching and pothole repairs. It is estimated in 2021 labor costs for asphalt patching and pothole repairs will cost the city \$235,683, an estimated cost of \$49,530 in asphalt materials, \$12,954 in maintenance of machinery/equipment, and \$4,626 for 2,086 gallons of fuel.

Transforming City streets into more efficient and welcoming spaces has a positive economic impact on current and future operating budgets. Safety, access and mobility, environmental health and economic vitality are all positive results that will stimulate the City's economy making Middletown a more desirable place to live, work, or visit.

2021 Contractor Paved Streets

- First Avenue (University Blvd to Canal St)
- Henry Avenue (Charles St to Malvern St)
- Lefferson Road (Highland St to Breiel Blvd)
- Malvern Street (Tytus Ave to dead-end)
- Milton Road (Aberdeen Drive to Milton Court)
- North Avenue (University Blvd to Shafor St)
- Alamo Road (Milton Court to Sheldon Drive)
- Poinciana Road (Santa Fe Drive to Red Bud Drive)
- Park Drive (Seldon Avenue to cul-de-sac)
- Ross Street (Sherman Avenue to Grand Avenue)
- Moore Road
- Chris Court
- Graydon Drive
- Karen Drive
- Plymouth Avenue
- Morgan Street
- Milton Court

**Note – In November 2020, Middletown voters approved a City Income Tax increase of 0.25% to be earmarked for Streets beginning in January 2021 and for the next ten years. The \$31.3 million in revenue will pave 137 lane miles taking place in 2021 and 2022. The City will issue bonds in early 2021 so construction can begin as soon as possible. This Street Levy will have a huge impact on the 2021 budget which will be amended and supplemented due to the levy passing after the completion of the 2021 Budget.*

Water System Rehabilitation/Replacement Program

The 2021 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 \$93,401. Operating cost will be decreased due to proper maintenance and scheduled repairs. Unscheduled emergency repairs due to breakage or distress on the City's water distribution system can result in loss of service, loss of treated water, increased maintenance, overtime hours for service personnel, traffic and business disruptions, and potential property damage, all being unplanned extra cost to the City. Waterline replacement projects for 2021 that include paving are scheduled for Tarrimore Circle, Valley View Drive, Wilshire Drive, Carroll Lee Lane, Timber Trail (Valley View Drive to Marshall Road) and Holly Avenue (Marshall Road to Valley View Drive). All paving due to waterline repairs will be paid 100% by Water funds.

Sewer Condition Assessment Program

The City has a 2021 budget of \$1,500,000 for the visual inspection of the entire sewer system to identify and prioritize sewer pipes to replace and/or rehabilitate based on the severity of defects identified. Specific benefits of a condition assessment program may include: avoided emergency repair costs; avoided costs of extended service disruptions due to catastrophic failure; avoided restoration costs due to environmental and property damage from a catastrophic failure; avoided public health costs (i.e. injury, death, disease transmission) from catastrophic failure; improved planning and prioritization of rehabilitation and replacement projects due to condition assessment information and improved estimates of service life; avoided costs of premature pipe replacement or rehabilitation. All benefits of this program impact the current operating budget and future operating budgets.

City Building Paver Replacement/Rehabilitation Program

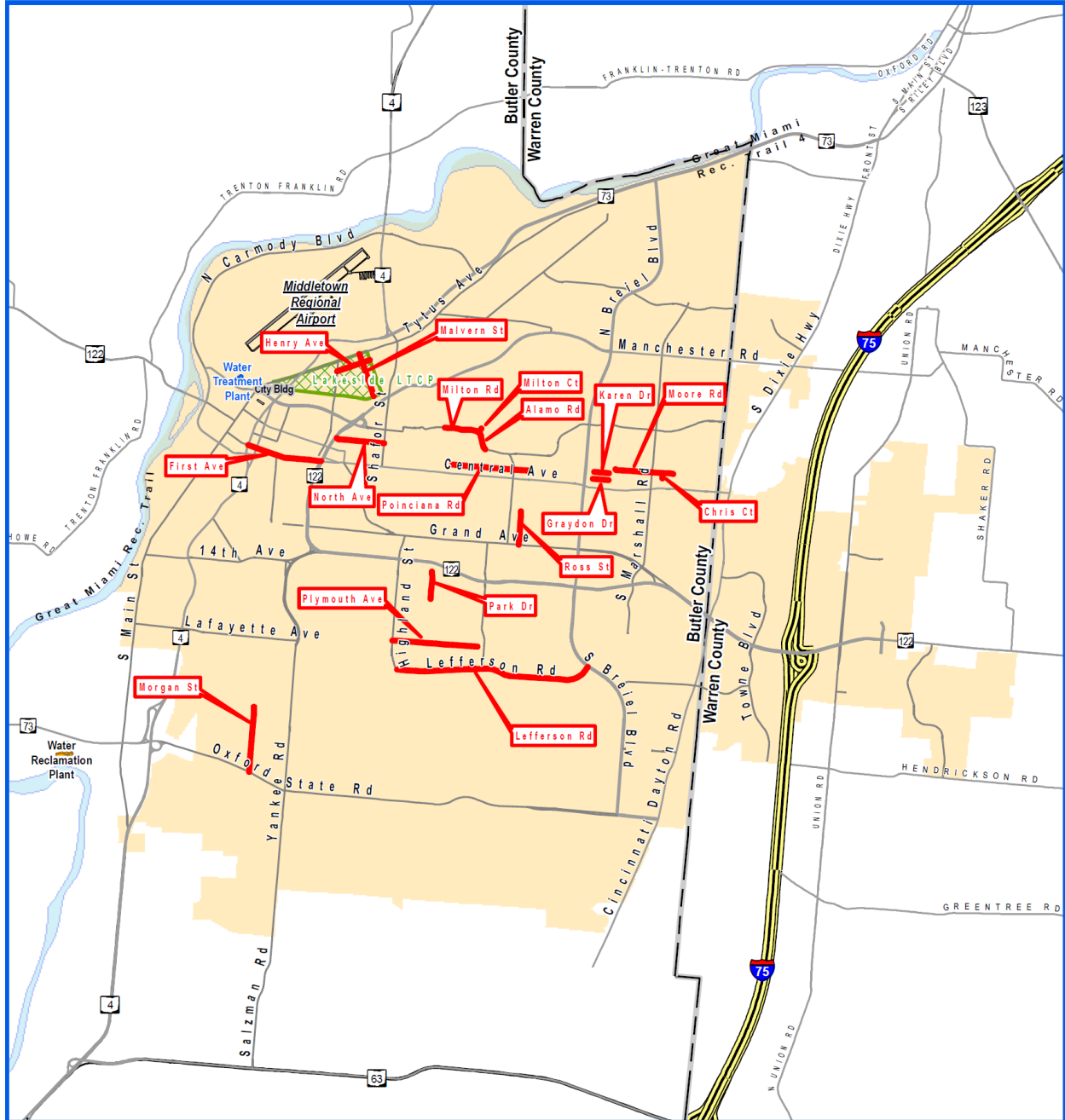


Concept plan for City Building Paver Capital Project

The City Building Pavers project is expected to begin in 2021. An estimated \$900,000 was budgeted to be spent in 2021 on the City Plaza. The Sewer Capital Fund, Storm Water Capital Fund, and the Water Capital Fund all have \$300,000 budgeted for the replacement of the walkway pavers currently in use. 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.



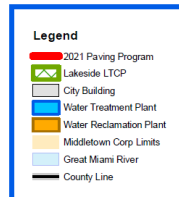
Plaza walkway pavers currently in use



Construction In Progress 2021



1 in = 1 miles



2021 – 2023 CAPITAL IMPROVEMENT PLAN PROJECTIONS
(IN \$1,000's)

2021 Projects	Federal	State	Other	City C.I.P.	Total
General					
Local Street Paving		1,100	950	0	2,050
ODOT Urban Paving - SR 73 (Germantown Rd to City limits)		1,700		810	2,510
ODOT Safety Project - 1st Ave		400		0	400
Gateway/Boulevard Enhancements				50	50
Traffic Signal & Systems Replacement				80	80
Misc Parks Improvements				30	30
Misc Building Improvements				30	30
Subtotal	\$0	\$3,200	\$950	\$1,000	\$5,150
Sewer					
Facility Upgrades				500	500
Long Term Control Plan				3,000	3,000
Sewer Condition Assessment Program				1,500	1,500
System Replacement Program				3,000	3,000
City Building Pavers				300	300
GIS				10	10
Subtotal	\$0	\$0	\$0	\$8,310	\$8,310
Storm Water					
Local Street Paving				600	600
System Replacement Program				150	150
City Building Pavers				300	300
NPDES Compliance				50	50
Subtotal	\$0	\$0	\$0	\$1,100	\$1,100
Water					
Facility Upgrades				500	500
System Replacement Program				2,000	2,000
Asset Management Plan				200	200
City Building Pavers				300	300
GIS				10	10
Subtotal	\$0	\$0	\$0	\$3,010	\$3,010
2021 TOTALS	\$0	\$3,200	\$950	\$13,420	\$17,570

2021 – 2023 CAPITAL IMPROVEMENT PLAN PROJECTIONS
(IN \$1,000's)

2022 Projects	Federal	State	Other	City C.I.P.	Total
General					
Local Street Paving		800	1,000	400	2,200
Central Avenue Improvements	4,185			0	4,185
ODOT Urban Paving - SR 73 (Tytus Ave to Germantown Rd)		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	\$4,185	\$1,225	\$1,000	\$1,055	\$7,465
Sewer					
Facility Upgrades				500	500
Long Term Control Plan				3,000	3,000
Downtown Basin Design				4,000	4,000
Sewer Condition Assessment Program				1,500	1,500
System Replacement Program				3,000	3,000
Central Avenue Improvements				1,000	1,000
GIS				10	10
Subtotal	\$0	\$0	\$0	\$13,010	\$13,010
Storm Water					
Local Street Paving				600	600
System Replacement Program				150	150
Central Avenue Improvements				450	450
NPDES Compliance				50	50
Subtotal	\$0	\$0	\$0	\$1,250	\$1,250
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
2022 TOTALS	\$4,185	\$1,225	\$1,000	\$17,825	\$24,235

2021 – 2023 CAPITAL IMPROVEMENT PLAN PROJECTIONS
(IN \$1,000's)

2023 Projects	Federal	State	Other	City C.I.P.	Total
General					
Local Street Paving		800	1,000	500	2,300
Gateway/Boulevard Enhancements				75	75
Traffic Signal & Systems Replacement				95	95
Misc Parks Improvements				30	30
Misc Building Improvements				30	30
Subtotal	\$0	\$800	\$1,000	\$730	\$2,530
Sewer					
Facility Upgrades				500	500
Long Term Control Plan				3,000	3,000
System Replacement Program				6,000	6,000
GIS				10	10
Subtotal	\$0	\$0	\$0	\$9,510	\$9,510
Storm Water					
Local Street Paving				600	600
System Replacement Program				450	450
NPDES Compliance				50	50
Subtotal	\$0	\$0	\$0	\$1,100	\$1,100
Water					
Facility Upgrades				500	500
System Replacement Program				1,000	1,000
Lime Sludge Disposal Process				200	200
GIS				10	10
Subtotal	\$0	\$0	\$0	\$1,710	\$1,710
2023 TOTALS	\$0	\$800	\$1,000	\$13,050	\$14,850

CAPITAL IMPROVEMENT PROGRAM Project Descriptions

GENERAL CAPITAL IMPROVEMENT FUND - \$5,150,000

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.

STATE	\$1,100,000
OTHER	<u>\$950,000</u>
TOTAL	\$2,050,000

ODOT Urban Paving

Resurfacing and reconstruction of State Route 73 from Germantown Road to the City limits.

STATE	\$1,700,000
CIP	<u>\$810,000</u>
TOTAL	\$2,510,000

ODOT Safety Project – 1st Avenue

Project to connect existing bike path along Verity Parkway to upcoming Downtown Bike Path Connector.

STATE	<u>\$400,000</u>
TOTAL	\$400,000

Gateway/Boulevard Enhancements

Additional landscape and hardscape improvements will be made at the I-75 and SR 122 interchange.

CIP	<u>\$50,000</u>
TOTAL	\$50,000

Traffic Signal & Systems Replacement Program

Funding is set aside each year to address upgrades to the traffic control system throughout the City.

CIP	<u>\$80,000</u>
TOTAL	\$80,000

CAPITAL IMPROVEMENT PROGRAM
Project Descriptions

GENERAL CAPITAL IMPROVEMENT FUND - \$5,150,000 (continued)

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

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
BEGINNING BALANCE: JANUARY 1	\$2,048,105	\$2,451,036	\$1,614,718
REVENUES:			
Property Taxes	\$602,293	\$570,123	\$570,123
Intergovernmental Revenue	1,380,555	1,570,559	3,270,559
Charges for Services	4,213	5,000	5,000
Interest Income	62,193	0	10,000
Miscellaneous Revenue	1,252,038	520,000	0
Transfers	362,000	0	0
TOTAL REVENUES	\$3,663,292	\$2,665,682	\$3,855,682
TOTAL RESOURCES	\$5,711,398	\$5,116,718	\$5,470,400
EXPENDITURES:			
Contractual Services	\$9,970	\$12,000	\$12,000
Capital Outlay	3,250,391	3,490,000	4,200,000
TOTAL EXPENDITURES	\$3,260,361	\$3,502,000	\$4,212,000
ENDING BALANCE DECEMBER 31	\$2,451,036	\$1,614,718	\$1,258,400

CAPITAL IMPROVEMENTS FUND
PROJECT DETAIL

	Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
CONTRACTUAL SERVICES:			
220.990.52240 COUNTY AUDITOR COLLECTION FEES	\$9,970	\$12,000	\$12,000
Total - CONTRACTUAL SERVICES	9,970	12,000	12,000
CAPITAL OUTLAY:			
220.025.54520 I-75 GATEWAY IMPROVEMENTS, PHASE 2	2,515	75,000	50,000
220.027.54520 ODOT URBAN PAVING PROGRAM	0	0	2,510,000
220.032.54520 PAVING	1,484,483	1,400,000	1,100,000
220.036.54520 LED STREET LIGHT CONVERSION	1,157,293	0	0
220.037.54520 ODOT SAFETY PROJECT - 1ST AVENUE	0	0	400,000
220.624.54200 BIKE PATH	0	160,000	0
220.671.54520 TRAFFIC SIGNAL & SYSTEMS	215,043	145,000	80,000
220.812.54520 YANKEE RD - PHASE 3	53,289	0	0
220.816.54520 SOLOMAN ROAD EXTENSION	94,775	0	0
220.817.54520 UNIVERSITY BRIDGE REHAB DESIGN	79,545	1,550,000	0
220.819.54520 CITY BUILDING SOUTH PROMENADE	0	100,000	0
220.990.54400 BUILDINGS & STRUCTURES	19,895	30,000	30,000
220.990.54550 PARK FACILITIES	143,552	30,000	30,000
Total - CAPITAL OUTLAY	3,250,391	3,490,000	4,200,000
Grand Total	\$3,260,361	\$3,502,000	\$4,212,000

**FUND SUMMARY FOR FUND 481
 DOWNTOWN IMPROVEMENTS FUND**

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
BEGINNING BALANCE: JANUARY 1	\$151,796	\$185,092	\$127,154
REVENUES:			
Interest Income	\$4,844	\$2,508	\$2,929
Miscellaneous Revenue	282,504	68,407	69,775
Transfers	0	175,000	140,000
TOTAL REVENUES	\$287,347	\$245,915	\$212,704
TOTAL RESOURCES	\$439,143	\$431,007	\$339,858
EXPENDITURES:			
Contractual Services	\$38,999	\$86,800	\$80,000
Capital Outlay	25,000	25,000	0
Debt Service	190,053	192,053	193,553
TOTAL EXPENDITURES	\$254,051	\$303,853	\$273,553
ENDING BALANCE DECEMBER 31	\$185,092	\$127,154	\$66,305

DOWNTOWN IMPROVEMENTS FUND
PROJECT DETAIL

		Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
	CONTRACTUAL SERVICES - DOWNTOWN			
481.990.52480	OTHER PROFESSIONAL SERVICES	\$33,277	\$75,000	\$75,000
481.990.52481	OTHER PROFESSIONAL SERVICES - BLDGS	0	6,000	0
481.990.52810	PROPERTY TAXES	5,722	5,800	5,000
	Total - CONTRACTUAL SERVICES	38,999	86,800	80,000
	CAPITAL OUTLAY			
481.990.54400	BUILDINGS AND OTHER STRUCTURES	25,000	25,000	0
	Total - CAPITAL OUTLAY	25,000	25,000	0
	DEBT SERVICE			
481.990.57220	PAYMENT ON BONDS - PRINCIPAL	120,000	125,000	130,000
481.990.57320	INTEREST ON NOTES	70,053	67,053	63,553
	Total - DEBT SERVICE	190,053	192,053	193,553
	Grand Total	\$254,051	\$303,853	\$273,553

FUND SUMMARY FOR FUND 492
AIRPORT IMPROVEMENTS FUND

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
BEGINNING BALANCE: JANUARY 1	\$3	\$306,378	\$361,378
REVENUES:			
Intergovernmental Revenue	\$493,455	673,000	\$504,000
Transfers	20,000	12,000	20,000
TOTAL REVENUES	<u>\$513,455</u>	<u>\$685,000</u>	<u>\$524,000</u>
TOTAL RESOURCES	\$513,457	\$991,378	\$885,378
EXPENDITURES:			
Capital Outlay	\$207,079	\$630,000	\$504,000
TOTAL EXPENDITURES	<u>\$207,079</u>	<u>\$630,000</u>	<u>\$504,000</u>
ENDING BALANCE DECEMBER 31	\$306,378	\$361,378	\$381,378

AIRPORT IMPROVEMENTS FUND
PROJECT DETAIL

		Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
	CAPITAL OUTLAY:			
492.990.54510	AIRPORT FACILITIES	\$207,079	\$630,000	\$504,000
	Total - CAPITAL OUTLAY	207,079	630,000	504,000
	Grand Total	\$207,079	\$630,000	\$504,000

CAPITAL IMPROVEMENT PROGRAM

Project Descriptions

WATER CAPITAL RESERVE FUND - \$3,010,000

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>\$500,000</u>
TOTAL	\$500,000

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

Asset Management Program

Plan to monitor and track capital assets of the water utility (such as pumps, motors, pipes, etc.) and put on a schedule for repair, replacement and upgrades to be completed utilizing asset management tracking software with GIS integration.

Water CIP	<u>\$200,000</u>
TOTAL	\$200,000

City Building Pavers

Project to replace existing pavers surrounding the City Building.

Water CIP	<u>\$300,000</u>
TOTAL	\$300,000

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

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
BEGINNING BALANCE: JANUARY 1	\$4,823,550	\$6,334,184	\$6,781,405
REVENUES:			
Charges for Services	\$45,400	\$75,000	\$75,000
Interest Income	112,376	1,492	25,000
Reimbursements	238,725	53,942	0
Transfers	2,376,787	2,876,787	2,451,787
TOTAL REVENUES	\$2,773,288	\$3,007,221	\$2,551,787
TOTAL RESOURCES	\$7,596,838	\$9,341,405	\$9,333,192
EXPENDITURES:			
Capital Outlay	\$1,262,654	\$2,560,000	\$3,010,000
TOTAL EXPENDITURES	\$1,262,654	\$2,560,000	\$3,010,000
ENDING BALANCE DECEMBER 31	\$6,334,184	\$6,781,405	\$6,323,192

WATER CAPITAL RESERVE FUND
PROJECT DETAIL

	Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
CAPITAL OUTLAY:			
494.018.54530 WWTP FACILITY UPGRADES	\$330,511	\$550,000	\$500,000
494.631.54530 SYSTEM REPLACEMENT PROGRAM	93,401	2,000,000	2,000,000
494.720.54530 WATER GIS	10,010	10,000	10,000
494.820.54530 CITY BUILDING PAVERS	0	0	300,000
494.821.54530 ASSET MANAGEMENT PLAN	0	0	200,000
494.859.54530 KENSINGTON PUMP STATION UPGRADE	828,732	0	0
Total - CAPITAL OUTLAY	1,262,654	2,560,000	3,010,000
 Grand Total	 \$1,262,654	 \$2,560,000	 \$3,010,000

CAPITAL IMPROVEMENT PROGRAM
Project Descriptions

STORM WATER CAPITAL RESERVE FUND - \$1,100,000

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>\$600,000</u>
TOTAL	\$600,000

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>\$150,000</u>
TOTAL	\$150,000

City Building Pavers

Project to replace existing pavers surrounding the City Building.

Storm Water CIP	<u>\$300,000</u>
TOTAL	\$300,000

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

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
BEGINNING BALANCE: JANUARY 1	\$1,143,399	\$1,683,968	\$1,243,536
REVENUES:			
Interest Income	\$30,243	\$9,568	\$6,142
Transfers	962,427	800,000	1,050,000
TOTAL REVENUES	<u>\$992,670</u>	<u>\$809,568</u>	<u>\$1,056,142</u>
TOTAL RESOURCES	\$2,136,068	\$2,493,536	\$2,299,678
EXPENDITURES:			
Capital Outlay	\$452,101	\$1,250,000	\$1,100,000
TOTAL EXPENDITURES	<u>\$452,101</u>	<u>\$1,250,000</u>	<u>\$1,100,000</u>
ENDING BALANCE DECEMBER 31	\$1,683,968	\$1,243,536	\$1,199,678

STORM WATER CAPITAL RESERVE FUND
PROJECT DETAIL

	Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
CAPITAL OUTLAY:			
415.811.54501 SYSTEM REPLACEMENT PROGRAM	\$345,776	\$375,000	\$150,000
415.812.54501 NPDES COMPLIANCE	47,492	50,000	50,000
415.834.54501 LOCAL STREET PAVING	58,834	250,000	600,000
415.837.54501 CITY BUILDING SOUTH PROMENADE	0	75,000	0
415.838.54501 S. UNIVERSITY BRIDGE DECK REPLACEMENT	0	500,000	0
415.839.54501 CITY BUILDING PAVERS	0	0	300,000
Total - CAPITAL OUTLAY	452,101	1,250,000	1,100,000
 Grand Total	 \$452,101	 \$1,250,000	 \$1,100,000

CAPITAL IMPROVEMENT PROGRAM
Project Descriptions

SEWER CAPITAL RESERVE FUND - \$8,310,000

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>\$500,000</u>
TOTAL	\$500,000

LTCP Development/Implementation

Long Term Control Plan to address combined sewer overflows from our combined sewer system.

Sewer CIP	<u>\$3,000,000</u>
TOTAL	\$3,000,000

Sewer Condition Assessment Program

Visual inspection of the entire sewer system to identify and prioritize sewer pipes to replace and/or rehabilitate based on the severity of defects identified.

Sewer CIP	<u>\$1,500,000</u>
TOTAL	\$1,500,000

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

SEWER CAPITAL RESERVE FUND - \$8,310,000

City Building Pavers

Project to replace existing pavers surrounding the City Building.

Sewer CIP	<u>\$300,000</u>
TOTAL	\$300,000

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

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
BEGINNING BALANCE: JANUARY 1	\$10,302,497	\$15,930,901	\$10,062,558
REVENUES:			
Charges for Services	\$1,415,805	\$1,097,201	\$1,199,421
Interest Income	281,995	66,666	58,830
Miscellaneous Revenue	36,360	0	0
Transfers	6,343,445	6,527,790	7,230,569
TOTAL REVENUES	\$8,077,605	\$7,691,657	\$8,488,820
TOTAL RESOURCES	\$18,380,101	\$23,622,558	\$18,551,378
EXPENDITURES:			
Capital Outlay	\$2,449,200	\$13,560,000	\$8,310,000
TOTAL EXPENDITURES	\$2,449,200	\$13,560,000	\$8,310,000
ENDING BALANCE DECEMBER 31	\$15,930,901	\$10,062,558	\$10,241,378

SEWER CAPITAL RESERVE FUND
PROJECT DETAIL

		Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
	CAPITAL OUTLAY:			
495.630.54540	LONG TERM CONTROL POLICY DEVELOP	\$1,584,606	\$10,000,000	\$3,000,000
495.631.54540	SYSTEM REPLACEMENT PROGRAM	724,665	3,000,000	3,000,000
495.721.54540	GIS	10,010	10,000	10,000
495.820.54540	CITY BUILDING PAVERS	0	0	300,000
495.820.54540	SEWER CONDITION ASSESSMENT PROGRAM	0	0	1,500,000
495.880.54540	FACILITY UPGRADES	129,918	550,000	500,000
	Total - CAPITAL OUTLAY	2,449,200	13,560,000	8,310,000
	Grand Total	\$2,449,200	\$13,560,000	\$8,310,000

FUND SUMMARY FOR FUND 498
COMPUTER REPLACEMENT FUND

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
BEGINNING BALANCE: JANUARY 1	\$1,572,585	\$1,461,446	\$1,287,559
REVENUES:			
Interest Income	\$30,552	\$57,517	\$62,254
Depreciation Charges	0	55,120	55,120
Transfers	186,132	188,476	90,890
TOTAL REVENUES	\$216,684	\$301,113	\$208,264
TOTAL RESOURCES	\$1,789,269	\$1,762,559	\$1,495,823
EXPENDITURES:			
Capital Outlay	\$327,823	\$475,000	\$475,000
TOTAL EXPENDITURES	\$327,823	\$475,000	\$475,000
ENDING BALANCE DECEMBER 31	\$1,461,446	\$1,287,559	\$1,020,823

COMPUTER REPLACEMENT FUND
PROJECT DETAIL

		Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
	CAPITAL OUTLAY:			
498.990.54300	COMPUTERS & OTHER PERIPHERALS	\$307,856	\$400,000	\$400,000
498.990.54320	OFFICE MACHINERY & EQUIPMENT	2,492	50,000	25,000
498.990.54370	COMPUTER SOFTWARE	17,476	25,000	50,000
	Total - CAPITAL OUTLAY	327,823	475,000	475,000
	Grand Total	\$327,823	\$475,000	\$475,000

FUND SUMMARY FOR FUND 499
PROPERTY DEVELOPMENT FUND

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
BEGINNING BALANCE: JANUARY 1	\$274,572	\$349,600	\$290,418
REVENUES:			
Intergovernmental Revenue	\$181,532	\$163,200	\$166,464
Miscellaneous Revenue	0	100,000	0
TOTAL REVENUES	\$181,532	\$263,200	\$166,464
TOTAL RESOURCES	\$456,105	\$612,800	\$456,882
EXPENDITURES:			
Contractual Services	\$106,505	\$317,382	\$229,858
Capital Outlay	0	5,000	5,000
TOTAL EXPENDITURES	\$106,505	\$322,382	\$234,858
ENDING BALANCE DECEMBER 31	\$349,600	\$290,418	\$222,024

PROPERTY DEVELOPMENT FUND
PROJECT DETAIL

	Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
CONTRACTUAL SERVICES:			
499.990.52480 OTHER PROFESSIONAL SERVICE	\$0	\$30,000	\$0
499.990.52481 JOB CREATION INCENTIVE GRANT	0	50,000	50,000
499.990.52484 JCIG - AKERS	12,524	12,524	0
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	750	20,000	0
499.990.52810 PROPERTY TAXES	372	2,000	2,000
499.990.52811 BUSINESS ASSISTANCE	0	100,000	85,000
499.990.52815 PACE	0	10,000	0
Total - CONTRACTUAL SERVICES	106,505	317,382	229,858
CAPITAL OUTLAY:			
499.990.54400 BUILDINGS AND OTHER STRUCTURES	0	5,000	5,000
Total - CAPITAL OUTLAY	0	5,000	5,000
Grand Total	\$106,505	\$322,382	\$234,858

FUND SUMMARY FOR FUND 485
ECONOMIC DEVELOPMENT BOND SERVICE FUND

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
BEGINNING BALANCE: JANUARY 1	\$264	\$264	\$2,264
REVENUES:			
Transfer from General Fund	\$155,593	\$159,968	\$160,168
TOTAL REVENUES	\$155,593	\$159,968	\$160,168
TOTAL RESOURCES	\$155,857	\$160,232	\$162,432
EXPENDITURES:			
Debt Service	\$155,593	\$157,968	\$160,168
TOTAL EXPENDITURES	\$155,593	\$157,968	\$160,168
ENDING BALANCE DECEMBER 31	\$264	\$2,264	\$2,264

ECONOMIC DEVELOPMENT BOND SERVICE FUND
PROJECT DETAIL

		Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
	DEBT SERVICE:			
485.990.57220	PAYMENT ON BONDS - PRINCIPAL	75,000	80,000	85,000
485.990.57320	INTEREST ON NOTES/BONDS	80,593	77,968	75,168
	Total - DEBT SERVICE	155,593	157,968	160,168
	Grand Total	\$155,593	\$157,968	\$160,168



SECTION 7

SPECIAL ASSESSMENT FUNDS

EXPENDITURES BY FUND

Fund	Actual 2019	Budget 2020	Budget 2021	\$ Increase (Decrease)	% Increase (Decrease)
2018 Sidewalk, Curb, & Gutter	\$45,872	\$0	\$0	\$0	0.0%
2019 Sidewalk, Curb, & Gutter	525,607	0	0	0	0.0%
2020 Sidewalk, Curb, & Gutter	0	700,000	0	(700,000)	-100.0%
2021 Sidewalk, Curb, & Gutter	0	0	1,255,000	1,255,000	100.0%
Total	\$571,479	\$700,000	\$1,255,000	\$555,000	79.3%

Table 7.1 Special Assessment Expenditures by Fund

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, & 2021 Sidewalk, Curb, & Gutter Funds

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

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
BEGINNING BALANCE: JANUARY 1	\$0	\$2	\$2
REVENUES:			
Special Assessments	\$45,874	\$0	\$0
TOTAL REVENUES	<u>\$45,874</u>	<u>\$0</u>	<u>\$0</u>
TOTAL RESOURCES	\$45,874	\$2	\$2
EXPENDITURES:			
Capital Outlay	\$45,872	\$0	\$0
TOTAL EXPENDITURES	<u>\$45,872</u>	<u>\$0</u>	<u>\$0</u>
ENDING BALANCE DECEMBER 31	\$2	\$2	\$2

2018 SIDEWALK CURB AND GUTTER FUND
2018 SIDEWALK CURB AND GUTTER

		Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
	CAPITAL OUTLAY:			
881.990.54520	SIDEWALK, CURB, & GUTTER	\$45,872	\$0	\$0
	Total - CAPITAL OUTLAY	45,872	0	0
	Grand Total	\$45,872	\$0	\$0

FUND SUMMARY FOR FUND 890
2019 SIDEWALK, CURB & GUTTER

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
BEGINNING BALANCE: JANUARY 1	\$0	\$107,570	\$107,570
Special Assessments	\$633,177	\$0	\$0
TOTAL REVENUES	<u>\$633,177</u>	<u>\$0</u>	<u>\$0</u>
TOTAL RESOURCES	\$633,177	\$107,570	\$107,570
Capital Outlay	\$525,607	\$0	\$0
TOTAL EXPENDITURES	<u>\$525,607</u>	<u>\$0</u>	<u>\$0</u>
ENDING BALANCE DECEMBER 31	\$107,570	\$107,570	\$107,570

2019 SIDEWALK, CURB, AND GUTTER PROGRAM
PROJECT DETAIL

		Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
	CAPITAL OUTLAY:			
890.990.54520	SIDEWALK, CURB, & GUTTER	\$525,607	\$0	\$0
	Total - CAPITAL OUTLAY	525,607	0	0
	Grand Total	\$525,607	\$0	\$0

FUND SUMMARY FOR FUND 891
2020 SIDEWALK, CURB & GUTTER

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
BEGINNING BALANCE: JANUARY 1	\$0	\$0	\$0
Special Assessments	\$0	\$700,000	\$0
TOTAL REVENUES	\$0	\$700,000	\$0
TOTAL RESOURCES	\$0	\$700,000	\$0
Capital Outlay	\$0	\$700,000	\$0
TOTAL EXPENDITURES	\$0	\$700,000	\$0
ENDING BALANCE DECEMBER 31	\$0	\$0	\$0

2020 SIDEWALK, CURB, AND GUTTER PROGRAM
PROJECT DETAIL

		Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
	CAPITAL OUTLAY:			
891.990.54520	SIDEWALK, CURB, & GUTTER	\$0	\$700,000	\$0
	Total - CAPITAL OUTLAY	0	700,000	0
	Grand Total	\$0	\$700,000	\$0

FUND SUMMARY FOR FUND 892
2021 SIDEWALK, CURB & GUTTER

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
BEGINNING BALANCE: JANUARY 1	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$1,255,000
TOTAL REVENUES	\$0	\$0	\$1,255,000
TOTAL RESOURCES	\$0	\$0	\$1,255,000
Capital Outlay	\$0	\$0	\$1,255,000
TOTAL EXPENDITURES	\$0	\$0	\$1,255,000
ENDING BALANCE DECEMBER 31	\$0	\$0	\$0

2021 SIDEWALK, CURB, AND GUTTER PROGRAM
PROJECT DETAIL

		Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
	CAPITAL OUTLAY:			
892.990.54520	SIDEWALK, CURB, & GUTTER	\$0	\$0	\$1,255,000
	Total - CAPITAL OUTLAY	0	0	1,255,000
	Grand Total	\$0	\$0	\$1,255,000



SECTION 8

ENTERPRISE FUNDS

EXPENDITURES BY FUND

Fund	Actual 2019	Budget 2020	Budget 2021	\$ Increase (Decrease)	% Increase (Decrease)
Water	\$8,902,431	\$9,931,765	\$9,468,512	(\$463,253)	-4.7%
Storm Water	2,092,872	2,036,515	2,512,160	\$475,645	23.4%
Sewer	13,355,909	14,494,912	15,374,547	\$879,635	6.1%
Airport	692,799	1,241,993	982,269	(\$259,724)	-20.9%
Transit	1,674,683	2,151,994	6,904,187	\$4,752,193	220.8%
Wellfield Protection	195,790	318,851	319,607	\$756	0.2%
Solid Waste Disposal	3,488,746	3,616,400	3,655,459	\$39,059	1.1%
Total	\$30,403,230	\$33,792,430	\$39,216,741	\$5,424,311	16.1%

Table 8.1 Enterprise Expenditures by Fund

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 2019 as well as dollar and percentage comparisons between 2020 and 2021 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.

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 99.39% of the revenue for this fund. The remaining is 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 Treatment Plant

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 44.02% of

the customer payments into the Storm Sewer Capital Reserve Fund for these improvements. The remaining 55.98% 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 99.61% 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 48.62% of the customer payments into the Sewer Capital Reserve Fund for these improvements.



Sewer Fund Expenditures

The expenditures in the Sewer Fund consist of Sewer Administration where the customer accounts are maintained in conjunction with the 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.



Water Reclamation Plant

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	2019 Actual	2020 Budget	2021 Budget
Water Charges	\$ 9,660,122	\$ 9,178,578	\$ 9,678,578
Interest Income	59,881	38,110	38,110
Miscellaneous Revenue	36,601	16,225	21,226
Total	\$ 9,756,604	\$ 9,232,913	\$ 9,737,914

Table 8.2 Water Fund Revenues for 2019-2021

Division Expenditures	2019 Actual	2020 Budget	2021 Budget
Water Administration	\$ 456,826	\$ 558,922	\$ 554,262
Water Treatment	2,646,555	2,839,982	2,824,300
Water Maintenance	1,680,584	1,854,528	1,790,633
Debt Service	490,082	295,400	296,200
Administrative Services	1,212,532	1,248,908	1,286,375
Capital Improvements	2,376,787	2,876,787	2,451,787
Transfers	39,066	257,238	264,955
Total	\$ 8,902,431	\$ 9,931,765	\$ 9,468,512

Table 8.3 Water Fund division expenditures for 2019-2021

Water Fund 2021

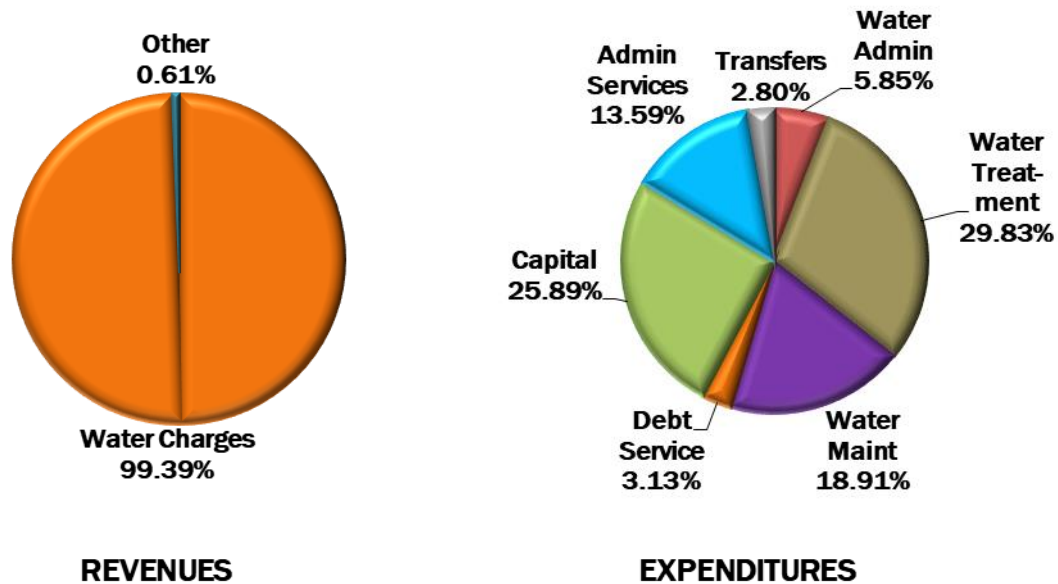


Figure 8.1 Water Fund revenues and division expenditures for budget year 2021

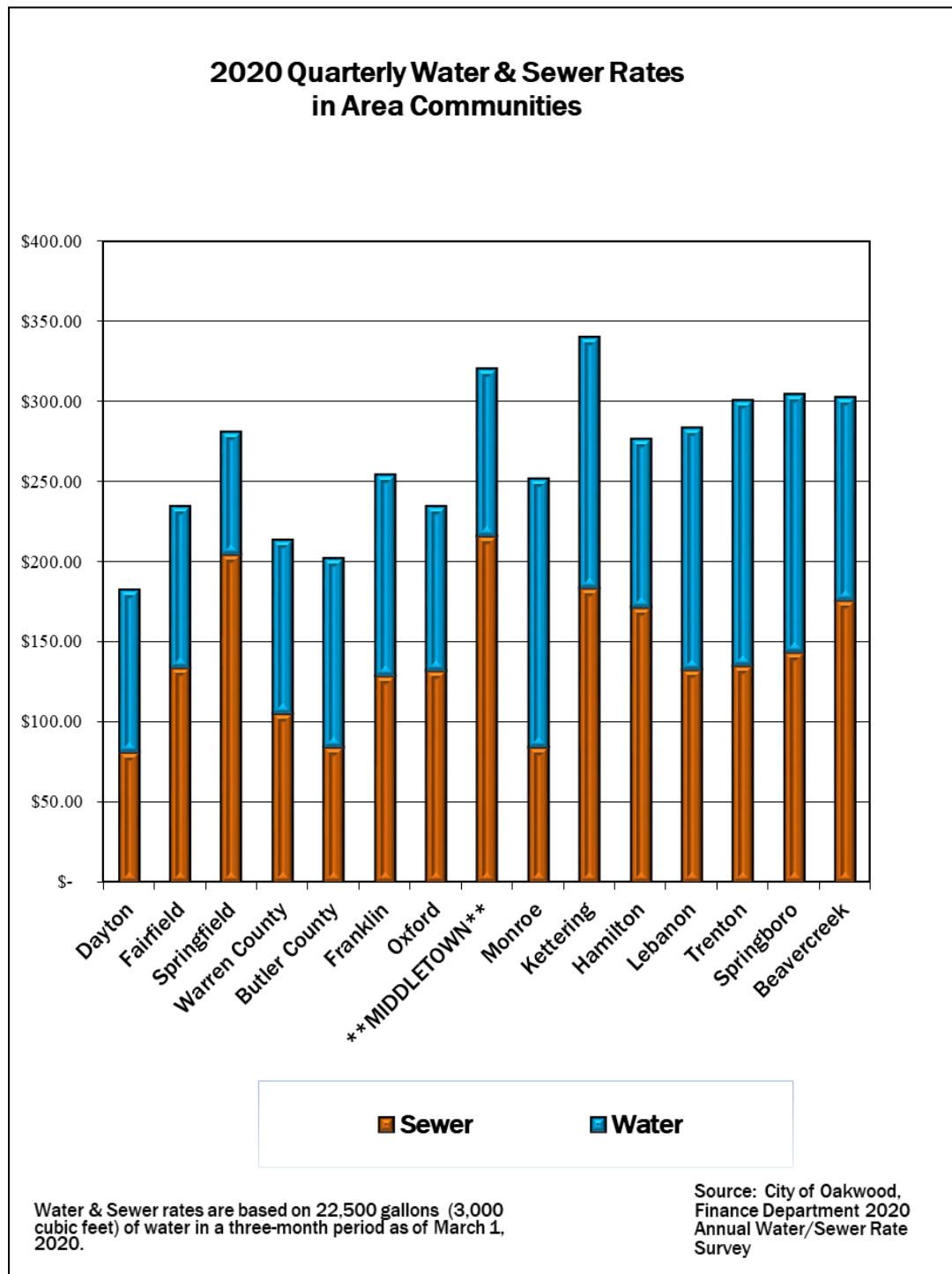


Figure 8.2 Comparison of Water & Sewer rates in area communities

WATER TREATMENT

DEPARTMENT OVERVIEW

The Water Treatment Division's 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. The Division of Water Treatment is under the direction of the Treatment Plant Manager. The 2021 Water Treatment budget reflects an authorized staffing level that includes the Treatment Plant Manager and the following: one Process Control Supervisor; seven Operators; two Maintenance Mechanics; one Laboratory Analyst and one Secretary. The Treatment Plant Manager is required by the Ohio revised code to possess a valid Class III water supply certification as 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 Process Control Supervisor is required to maintain a valid Class II water supply certification and full laboratory certification as issued by Ohio EPA. This position supervises treatment 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. Operators are also required to work a 24/7 schedule and dispatch after hours emergency calls. The Laboratory Analyst maintains full OEPA laboratory certification and maintains compliance with all required Federal, State, and local sampling and testing of drinking water quality. The two Maintenance Mechanics maintain 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.

KEY OBJECTIVES AND GOALS

The graphics below illustrate how the Water Treatment Division services align with the overall City Goals shown in green.

Goal: MAINTAIN A FINANCIALLY SUSTAINABLE CITY PROVIDING EXCELLENT SERVICES TO CITIZENS, BUSINESSES AND VISITORS

Goal: PROMOTE AND PROVIDE HEALTHY AND SAFE LIVING

Goal: MAINTAIN AND IMPROVE MIDDLETOWN'S STRONG INFRASTRUCTURE

What this means to Citizens, Businesses and Visitors:

RELIABLE, HELPFUL CITY SERVICES THAT ARE EASILY ACCESSIBLE AND PROVIDED IN A CUSTOMER FRIENDLY MANNER

A HEALTHY AND SAFE PLACE TO LIVE, WORK OR VISIT

A MODERN WELL MAINTAINED PUBLIC INFRASTRUCTURE WILL SUPPORT NEIGHBORHOODS AND THE ECONOMY NOW AND FOR YEARS TO COME

Water Treatment Division 2021 Budget per Capita - \$57.87

WATER TREATMENT, (continued)

Water Treatment Division Goals and Objectives

Select potential new production well #21 location and submit for OEPA approval to maintain approved OEPA wellfield pumping capacity

Complete remediation of former Aeronca property (DSI) as part of wellfield protection

Upgrade Treatment Plant components including SCADA, filter control equipment, and filter media

Increase the number of public tours of the Water Treatment Plant and educational demonstrations to promote Middletown water as a valuable resource

Provide staff training to develop and maintain required OEPA staffing levels and promote the City of Middletown as a great place to work

WATER TREATMENT DIVISION SERVICE MEASURES

CATEGORIES	<u>2019 Actual</u>	<u>2020 Estimate</u>	<u>2021 GOAL</u>
Restricted water use in days	0	0	0
Average Flow (million gallons of water per day)	10.85 MGD	10.90 MGD	11.50 MGD
Cost per million gallons of water treated	\$ 684	\$ 744	\$ 811

WATER MAINTENANCE

DEPARTMENT OVERVIEW

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 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)

KEY OBJECTIVES AND GOALS

The graphics below illustrate how the Water Maintenance Division services align with the overall City Goals shown in green.

Goal: MAINTAIN A FINANCIALLY SUSTAINABLE CITY PROVIDING EXCELLENT SERVICES TO CITIZENS, BUSINESSES AND VISITORS

Goal: MAINTAIN AND IMPROVE MIDDLETOWN'S STRONG INFRASTRUCTURE

What this means to Citizens, Businesses and Visitors:

RELIABLE, HELPFUL CITY SERVICES THAT ARE EASILY ACCESSIBLE AND PROVIDED IN A CUSTOMER FRIENDLY MANNER

A MODERN WELL MAINTAINED PUBLIC INFRASTRUCTURE WILL SUPPORT NEIGHBORHOODS AND THE ECONOMY NOW AND FOR YEARS TO COME

Water Maintenance Division 2021 Budget per Capita - \$36.69

Water Maintenance Division Goals and Objectives

Start hydrant flow testing program in the Oakland area

Provide around the clock response to emergency calls

Continue to operate and maintain efficient distribution system by scheduling maintenance and system rehabilitation

Replace 3,000 feet of water main on Central Avenue

WATER MAINTENANCE SERVICE MEASURES

CATEGORIES	2019 Actual	2020 Estimate	2021 GOAL
Water main breaks	61	32	49
Operation cost per mile of main	\$ 861.40	\$ 502.40	\$ 752.72
Number of fire hydrants repaired	52	54	40
Number of water services repaired	52	86	62
Number of water meter service calls	8,525	6,170	6,254

FUND SUMMARY FOR FUND 510
WATER FUND

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
BEGINNING BALANCE: JANUARY 1	\$2,712,016	\$3,566,189	\$2,867,337
REVENUES:			
Charges for Services	\$9,660,122	\$9,178,578	\$9,678,578
Interest Income	59,881	38,110	38,110
Miscellaneous Revenue	36,601	16,225	21,226
TOTAL REVENUES	\$9,756,604	\$9,232,913	\$9,737,914
TOTAL RESOURCES	\$12,468,620	\$12,799,102	\$12,605,251
EXPENDITURES:			
Personal Services	\$2,492,051	\$2,809,905	\$2,664,316
Contractual Services	2,378,249	2,443,827	2,473,073
Commodities	960,735	1,078,510	1,155,510
Capital Outlay	165,462	170,098	162,671
Debt Service	490,082	295,400	296,200
Transfers	2,415,853	3,134,025	2,716,742
TOTAL EXPENDITURES	\$8,902,431	\$9,931,765	\$9,468,512
ENDING BALANCE DECEMBER 31	\$3,566,189	\$2,867,337	\$3,136,739

WATER FUND
WATER ADMINISTRATION

	Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
PERSONNEL:			
EXECUTIVE ACCOUNT CLERK (186)	1	1	1
SENIOR ACCOUNT CLERK (188)	3	3	3
CUSTOMER RELATIONS SPECIALIST (187)	0	1	1
PERSONAL SERVICES:			
510.560.51110 SALARIES & WAGES	\$191,375	\$257,880	\$238,185
510.560.51120 OVERTIME WAGES	343	5,445	5,445
510.560.51211 PERS	27,791	36,866	34,108
510.560.51220 WORKERS COMPENSATION	6,369	10,533	9,745
510.560.51230 GROUP HEALTH INSURANCE	48,360	73,790	59,531
510.560.51270 MEDICARE-CITY SHARE	2,630	3,818	3,533
510.560.51275 LIFE INSURANCE	811	1,014	1,034
Total - PERSONAL SERVICES	279,679	389,346	351,581
CONTRACTUAL SERVICES:			
510.560.52110 TRAVEL AND TRAINING	0	500	0
510.560.52222 TELEPHONE LINE CHARGES	100	100	100
510.560.52230 POSTAGE & POSTAL CHARGES	43,240	43,000	43,000
510.560.52330 RADIO MAINTENANCE	224	224	228
510.560.52480 OTHER PROFESSIONAL SERVICES	86,385	78,650	110,000
510.560.52490 OUTSIDE PRINTING	7,062	7,200	7,200
510.560.52660 PROPERTY INSURANCE	26,000	26,000	26,000
510.560.52920 MEMBERSHIPS, BOOKS, PERIODICALS	110	250	0
510.560.52980 MISC CONTRACTUAL SERVICES	3,396	3,750	4,000
Total - CONTRACTUAL SERVICES	166,518	159,674	190,528
COMMODITIES:			
510.560.53100 OFFICE SUPPLIES	8,077	8,800	10,000
510.560.53250 CLEANING SUPPLIES	0	0	100
510.560.53510 SUPPLIES TO MAINTAIN EQUIPMENT	861	500	1,000
Total - COMMODITIES	8,938	9,300	11,100
CAPITAL OUTLAY:			
510.560.54311 RADIO DEPRECIATION	52	52	53
510.560.54320 OFFICE MACHINERY & EQUIPMENT	490	550	1,000
510.560.54370 COMPUTER SOFTWARE	1,150	0	0
Total - CAPITAL OUTLAY	1,692	602	1,053
Grand Total	\$456,826	\$558,922	\$554,262

**WATER FUND
WATER TREATMENT**

	Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
PERSONNEL:			
TREATMENT PLANT MECHANIC (182)	2	2	2
PROCESS CONTROL SUPERVISOR (180)	1	1	1
TREATMENT PLANT LAB ANALYST (184)	1	1	1
WATER TREATMENT MANAGER (176)	1	1	1
SECRETARY (237)	1	1	1
TREATMENT PLANT OPERATOR III (182)	1	1	1
TREATMENT PLANT OPERATOR I (185)	3	3	3
TREATMENT PLANT OPERATOR (187)	1	0	0
TREATMENT PLANT OPERATOR (237)	1	1	1
TREATMENT PLANT OPERATOR II (249)	0	0	1
ASSISTANT LAB ANALYST (185)	0	1	1
P/T ASSISTANT LAB ANALYST (185)	1248 HRS	0	0
PERSONAL SERVICES:			
510.561.51110 SALARIES & WAGES	\$680,618	\$747,983	\$741,421
510.561.51120 OVERTIME WAGES	17,121	22,760	22,760
510.561.51211 PERS	100,482	107,904	106,985
510.561.51220 WORKERS COMPENSATION	23,187	30,830	30,567
510.561.51230 GROUP HEALTH INSURANCE	161,956	229,046	196,186
510.561.51250 CLOTHING ALLOWANCE	6,544	7,000	8,400
510.561.51270 MEDICARE-CITY SHARE	9,951	11,176	11,081
510.561.51275 LIFE INSURANCE	2,298	2,636	2,483
Total - PERSONAL SERVICES	1,007,657	1,159,335	1,119,883
CONTRACTUAL SERVICES:			
510.561.52110 TRAVEL & TRAINING	9,182	14,000	7,000
510.561.52210 UTILITIES-GAS & ELECTRIC	559,150	560,000	575,370
510.561.52120 MILEAGE REIMBURSEMENT	575	800	800
510.561.52222 TELEPHONE LINE CHARGES	3,501	3,500	3,500
510.561.52310 MUNICIPAL GARAGE CHARGES	7,647	8,400	8,500
510.561.52330 RADIO MAINTENANCE	880	895	912
510.561.52480 OTHER PROFESSIONAL SERVICES	214,610	121,000	100,000
510.561.52510 MAINTENANCE OF EQUIPMENT	41,669	60,000	40,000
510.561.52520 MAINTENANCE OF FACILITIES	14,130	30,000	20,000
510.561.52820 LICENSES & PERMITS	23,625	26,000	26,000
510.561.52920 MEMBERSHIPS BOOKS PERIODICALS	684	3,000	3,000
Total - CONTRACTUAL SERVICES	875,653	827,595	785,082
COMMODITIES:			
510.561.53100 OFFICE SUPPLIES	1,621	1,500	1,500
510.561.53220 DRUGS/MEDICAL SUPPLIES	1,483	1,000	1,400
510.561.53250 CLEANING SUPPLIES	1,061	2,000	2,000
510.561.53510 SUPPLIES TO MAINTAIN EQUIPMENT	10,422	20,000	10,000
510.561.53520 SUPPLIES TO MAINTAIN BLDGS	12,093	18,000	11,000
510.561.53610 SMALL TOOLS & EQUIPMENT	2,946	3,000	3,000
510.561.53620 MAJOR TOOLS & EQUIPMENT	8,984	5,000	5,000
510.561.53710 CHEMICALS & LAB SUPPLIES	707,714	779,800	870,600
Total - COMMODITIES	746,326	830,300	904,500
CAPITAL OUTLAY:			
510.561.54300 COMPUTERS/OTHER PERIPHERALS	222	2,100	2,180
510.561.54310 AUTOS & TRUCKS DEPRECIATION	8,503	8,500	8,500
510.561.54311 RADIO DEPRECIATION	148	152	155
510.561.54320 OFFICE MACHINERY & EQUIPMENT	215	2,000	2,000
510.561.54360 OTHER EQUIPMENT	7,557	8,000	0
510.561.54370 COMPUTER SOFTWARE	274	2,000	2,000
Total - CAPITAL OUTLAY	16,919	22,752	14,835
Grand Total	\$2,646,555	\$2,839,982	\$2,824,300

**WATER FUND
WATER MAINTENANCE**

	Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
PERSONNEL:			
PUBLIC WORKS SUPERINTENDENT (177)	1	1	1
SECRETARY III (187)	1	1	1
PUBLIC WORKS LEADER (182)	2	2	1
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	\$776,152	\$800,910	\$738,752
510.562.51120 OVERTIME WAGES	55,045	60,000	60,000
510.562.51211 PERS	114,856	119,757	111,825
510.562.51220 WORKERS COMPENSATION	24,798	34,216	31,950
510.562.51230 GROUP HEALTH INSURANCE	197,913	214,243	221,025
510.562.51250 CLOTHING ALLOWANCE	7,340	9,800	8,000
510.562.51270 MEDICARE-CITY SHARE	11,913	12,403	11,582
510.562.51275 LIFE INSURANCE	1,475	1,480	1,303
510.562.51280 AFSCME CARE PLAN	8,224	8,415	8,415
Total - PERSONAL SERVICES	1,204,715	1,261,224	1,192,852
CONTRACTUAL SERVICES:			
510.562.52110 TRAVEL & TRAINING	606	1,500	2,500
510.562.52111 MANDATORY TRAVEL & TRAINING	1,980	2,000	4,500
510.562.52210 UTILITIES-GAS & ELECTRIC	6,080	18,500	18,500
510.562.52222 TELEPHONE LINE CHARGES	6,078	7,000	7,000
510.562.52310 MUNICIPAL GARAGE CHARGES	81,598	100,800	100,800
510.562.52330 RADIO MAINTENANCE	4,250	4,250	4,335
510.562.52480 OTHER PROFESSIONAL SERVICES	4,903	35,000	35,000
510.562.52490 OUTSIDE PRINTING	200	200	200
510.562.52510 MAINTENANCE OF EQUIPMENT	2,415	2,500	2,500
510.562.52520 MAINTENANCE OF FACILITIES	11,689	27,500	27,500
510.562.52810 PROPERTY TAXES	777	3,500	3,500
510.562.52820 LICENSES & PERMITS	19	500	500
510.562.52920 MEMBERSHIPS BOOKS PERIODICALS	794	900	753
510.562.52970 UNIFORM RENTAL SERVICE	2,157	3,500	3,500
Total - CONTRACTUAL SERVICES	123,546	207,650	211,088
COMMODITIES:			
510.562.53100 OFFICE SUPPLIES	2,000	2,000	2,000
510.562.53220 DRUGS/MEDICAL SUPPLIES	200	200	200
510.562.53230 PURCHASE OF UNIFORMS	3,680	3,500	3,500
510.562.53250 CLEANING SUPPLIES	1,519	1,500	2,000
510.562.53295 TRAFFIC CONTROL SUPPLIES	3,000	3,000	3,000
510.562.53510 SUPPLIES TO MAINTAIN EQUIPMENT	7,357	7,500	7,500
510.562.53520 SUPPLIES TO MAINTAIN BLDGS	173,972	207,710	207,710
510.562.53610 SMALL TOOLS & EQUIPMENT	3,804	3,500	4,000
510.562.53620 MAJOR TOOLS & EQUIPMENT	9,940	10,000	10,000
Total - COMMODITIES	205,472	238,910	239,910
CAPITAL OUTLAY:			
510.562.54310 AUTOS & TRUCKS DEPRECIATION	119,845	119,844	119,845
510.562.54311 RADIO DEPRECIATION	2,006	1,900	1,938
510.562.54530 WATER PLANT & DISTRIBUTION	25,000	25,000	25,000
Total - CAPITAL OUTLAY	146,851	146,744	146,783
Grand Total	\$1,680,584	\$1,854,528	\$1,790,633

WATER FUND
DEBT SERVICE, ADMINISTRATIVE SERVICES & TRANSFERS

		Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
DEBT SERVICE				
	DEBT SERVICE:			
510.901.57110	BOND PRINCIPAL	\$393,428	\$210,000	\$215,000
510.901.57310	INTEREST ON BONDS	96,654	85,400	81,200
	Total - DEBT SERVICE	490,082	295,400	296,200
	Grand Total	\$490,082	\$295,400	\$296,200
ADMINISTRATIVE SERVICES				
	CONTRACTUAL SERVICES:			
510.902.52345	ADMINISTRATIVE FEES	\$1,188,124	\$1,223,768	\$1,260,481
510.902.52346	HEALTH ADMIN FEES	24,408	25,140	25,894
	Total - CONTRACTUAL SERVICES	1,212,532	1,248,908	1,286,375
	Grand Total	\$1,212,532	\$1,248,908	\$1,286,375
TRANSFERS				
	TRANSFERS:			
510.915.58190	TRANS TO COMPUTER REPLACEMENT	\$39,066	\$40,238	\$41,445
510.915.58210	TRANS TO WATER CAPITAL RESERVE	2,376,787	2,876,787	2,451,787
510.915.58211	TRANS TO AIRPORT	0	217,000	223,510
	Total - TRANSFERS	2,415,853	3,134,025	2,716,742
	Grand Total	\$2,415,853	\$3,134,025	\$2,716,742

STORM WATER FUND

Revenues	2019 Actual	2020 Budget	2021 Budget
Storm Water Charges	\$ 2,008,754	\$ 2,075,751	\$ 2,385,395
Interest Income	7,280	1,239	1,145
Total	\$ 2,025,252	\$ 2,076,990	\$ 2,386,540

Table 8.4 Storm Water Fund Revenues for 2019-2021

Division Expenditures	2019 Actual	2020 Budget	2021 Budget
Storm Water Maintenance	\$ 1,017,796	\$ 1,122,739	\$ 1,347,246
Capital Improvements	962,427	800,000	1,050,000
Administrative Support	112,649	113,776	114,914
Total	\$ 2,092,872	\$ 2,036,515	\$ 2,512,160

Table 8.5 Storm Water Fund division expenditures for 2019-2021

Storm Water Fund 2021

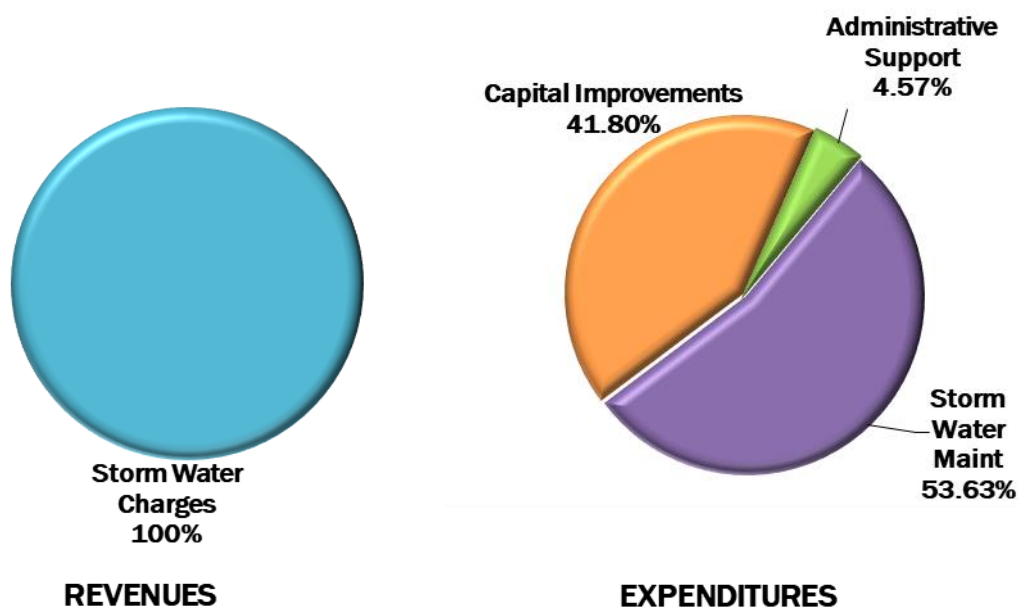


Figure 8.3 Storm Water Fund revenues and division expenditures for budget year 2021

STORM WATER MAINTENANCE

DEPARTMENT OVERVIEW

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, 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

KEY OBJECTIVES AND GOALS

The graphics below illustrate how the Storm Water Maintenance Division services align with the overall City Goals shown in green.

Goal: MAINTAIN A FINANCIALLY SUSTAINABLE CITY PROVIDING EXCELLENT SERVICES TO CITIZENS, BUSINESSES AND VISITORS

Goal: MAINTAIN AND IMPROVE MIDDLETOWN'S STRONG INFRASTRUCTURE

Goal: PROMOTE AND PROVIDE HEALTHY AND SAFE LIVING

What this means to Citizens, Businesses and Visitors:

RELIABLE, HELPFUL CITY SERVICES THAT ARE EASILY ACCESSIBLE AND PROVIDED IN A CUSTOMER FRIENDLY MANNER

A MODERN WELL MAINTAINED PUBLIC INFRASTRUCTURE WILL SUPPORT NEIGHBORHOODS AND THE ECONOMY NOW AND FOR YEARS TO COME

A HEALTHY AND SAFE PLACE TO LIVE, WORK OR VISIT

Storm Water Maintenance Division 2021 Budget per Capita - \$27.60

Storm Water Maintenance Division Goals and Objectives

Physical and video inspections of storm water piping system, repair or replace defective pipe

Paint and stencil catch basin lids, replace aged structures as needed

Remove debris from city culverts and ditch lines

Monitor illicit discharges, inspections of detention/retention basins with routine weed control in basins, continue outfall inspections

Address "high water" complaints during rain events, remove debris from flooded areas

Perform concrete repairs/replacements where needed

STORM WATER MAINTENANCE, (continued)

Reduce storm water conveyed contaminants, solids and debris to Water Reclamation Plant

Repair and replacement of aging storm water and combined system infrastructure

STORM WATER MAINTENANCE SERVICE MEASURES

CATEGORIES	<u>2019 Actual</u>	<u>2020 Estimate</u>	<u>2021 GOAL</u>
Total feet storm main cleaned	2,500	8,000	9,000
Number of detention basins	9	10	10
Number of inlets replaced or repaired	79	110	110
Number of flood events	12	7	7

FUND SUMMARY FOR FUND 515
STORM WATER FUND

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
BEGINNING BALANCE: JANUARY 1	\$496,160	\$428,539	\$469,014
Charges for Services	\$2,008,754	\$2,075,751	\$2,385,395
Interest Income	7,280	1,239	1,145
Miscellaneous Revenue	9,218	0	0
TOTAL REVENUES	\$2,025,252	\$2,076,990	\$2,386,540
TOTAL RESOURCES	\$2,521,412	\$2,505,529	\$2,855,554
EXPENDITURES:			
Personal Services	\$674,837	\$788,639	\$820,532
Contractual Services	277,407	249,271	424,739
Commodities	47,569	67,792	86,058
Capital Outlay	130,631	130,813	130,831
Transfers	962,427	800,000	1,050,000
TOTAL EXPENDITURES	\$2,092,872	\$2,036,515	\$2,512,160
ENDING BALANCE DECEMBER 31	\$428,539	\$469,014	\$343,394

STORM WATER FUND
STORM WATER MAINTENANCE

	Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
PERSONNEL:			
PUBLIC WORKS SUPERINTENDENT (177)	1	1	1
PUBLIC WORKS LEADER (182)	1	1.5	1.5
EQUIPMENT OPERATOR (PW4)	3	3	3
MAINTENANCE WORKER (PW3)	3	3	3
GROUPS MAINTENANCE SUPERVISOR (182)	0.5	0	0
GROUPS TECHNICIAN (PW5)	0.0	0	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	\$458,022	\$520,433	\$552,728
515.461.51120 OVERTIME WAGES	20,197	22,000	22,000
515.461.51211 PERS	67,313	75,521	80,462
515.461.51220 WORKERS' COMPENSATION	16,201	21,576	22,989
515.461.51230 GROUP HEALTH INSURANCE	93,357	129,774	123,056
515.461.51250 CLOTHING ALLOWANCE	4,370	5,950	5,350
515.461.51270 MEDICARE-CITY SHARE	6,882	7,822	8,334
515.461.51275 LIFE INSURANCE	867	973	1,024
515.461.51280 AFSCME CARE PLAN	3,379	4,590	4,590
Total - PERSONAL SERVICES	674,837	788,639	820,532
CONTRACTUAL SERVICES:			
515.461.52110 TRAVEL & TRAINING	504	1,000	1,000
515.461.52111 MANDATORY TRAINING	0	1,500	1,500
515.461.52210 UTILITIES-GAS & ELECTRIC	13,689	14,500	15,000
515.461.52222 TELEPHONE LINE CHARGES	1,782	1,900	2,000
515.461.52310 MUNICIPAL GARAGE CHARGES	89,395	78,000	78,000
515.461.52330 RADIO MAINTENANCE	648	695	708
515.461.52480 OTHER PROFESSIONAL SERVICES	40,466	6,000	6,000
515.461.52481 CONTRACTUAL MOWING	11,410	22,000	195,417
515.461.52510 MAINTENANCE OF EQUIP	1,351	1,200	1,200
515.461.52520 MAINTENANCE OF FACILITIES	3,880	6,000	6,000
515.461.52820 LICENSES & PERMITS	19	100	250
515.461.52920 MEMBERSHIPS,BOOKS,PERIODICALS	217	100	250
515.461.52970 UNIFORM RENTAL SERVICE	1,397	2,500	2,500
Total - CONTRACTUAL SERVICES	164,758	135,495	309,825
COMMODITIES:			
515.461.53100 OFFICE SUPPLIES	415	400	400
515.461.53220 DRUGS/MEDICAL SUPPLIES	63	100	100
515.461.53230 PURCHASE OF UNIFORMS	529	800	800
515.461.53250 CLEANING SUPPLIES	44	200	200
515.461.53295 TRAFFIC CONTROL SUPPLIES	400	400	400
515.461.53510 SUPPLIES TO MAINTAIN EQUIPMENT	2,376	3,000	3,000
515.461.53520 SUPPLIES TO MAINTAIN BUILDINGS	27,720	43,731	62,158
515.461.53610 SMALL TOOLS & EQUIPMENT	3,495	4,161	4,000
515.461.53620 MAJOR TOOLS & EQUIPMENT	12,526	15,000	15,000
Total - COMMODITIES	47,569	67,792	86,058
CAPITAL OUTLAY:			
515.461.54300 COMPUTER & OTHER PERIPHERALS	0	200	200
515.461.54310 AUTOS AND TRUCK DEPR	130,185	130,188	130,185
515.461.54311 RADIO DEPRECIATION	446	425	446
Total - CAPITAL OUTLAY	130,631	130,813	130,831
Grand Total	\$1,017,796	\$1,122,739	\$1,347,246

STORM WATER FUND
ADMINISTRATIVE SERVICES & TRANSFERS

		Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
ADMINISTRATIVE SERVICES				
	CONTRACTUAL SERVICES:			
515.902.52345	ADMINISTRATIVE FEES	\$112,649	\$113,776	\$114,914
	Total - CONTRACTUAL SERVICES	112,649	113,776	114,914
	Grand Total			
TRANSFERS				
	TRANSFERS:			
515.915.58307	TRANS TO STORM WTR CAPITAL RESERVE	\$962,427	\$800,000	\$1,050,000
	Total - TRANSFERS	962,427	800,000	1,050,000
	Grand Total	\$962,427	\$800,000	\$1,050,000

SEWER FUND

Revenues	2019 Actual	2020 Budget	2021 Budget
Sewer Charges	\$ 13,068,004	\$ 13,518,597	\$ 14,870,458
Interest Income	102,748	32,648	37,904
Miscellaneous Revenue	78,397	15,000	20,000
Total	\$ 13,249,150	\$ 13,566,245	\$ 14,928,362

Table 8.6 Sewer Fund Revenues for 2019-2021

Division Expenditures	2019 Actual	2020 Budget	2021 Budget
Public Works & Utilities Admin	\$ 520,000	\$ 688,599	\$ 787,569
Sewer Administration	488,111	517,356	544,257
Water Reclamation	2,956,007	3,411,636	3,407,301
Sewer Maintenance	1,180,548	1,435,585	1,443,581
Capital Improvements	6,343,445	6,527,790	7,230,569
Debt Service	616,200	624,800	633,450
Administrative Services	1,212,532	1,248,908	1,286,375
Transfers	39,066	40,238	41,445
Total	\$ 13,355,909	\$ 14,494,912	\$ 15,374,547

Table 8.7 Sewer Fund division expenditures for 2019-2021

Sewer Fund 2021

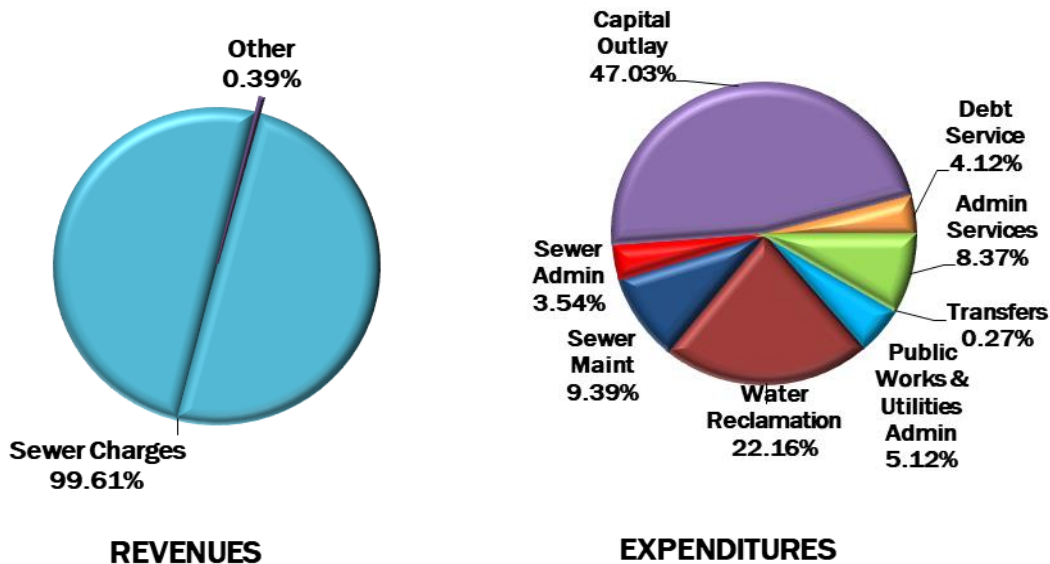


Figure 8.4 Sewer Fund revenues and division expenditures for budget year 2021

PUBLIC WORKS & UTILITIES - ADMINISTRATION

DEPARTMENT OVERVIEW

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 & Utilities include: Electronics, Engineering, Grounds Maintenance, Municipal Garage, Parks Maintenance, Sewer Maintenance, Solid Waste, Street Maintenance, Storm Water Maintenance, Water Reclamation, Water Maintenance and Water Treatment.

KEY OBJECTIVES AND GOALS

The graphics below illustrate how the Public Works & Utilities Administration Division services align with the overall City Goals shown in green.

Goal: MAINTAIN A FINANCIALLY SUSTAINABLE CITY PROVIDING EXCELLENT SERVICES TO CITIZENS, BUSINESSES AND VISITORS

Goal: PROMOTE AND PROVIDE HEALTHY AND SAFE LIVING

Goal: MAINTAIN AND IMPROVE MIDDLETOWN'S STRONG INFRASTRUCTURE

What this means to Citizens, Businesses and Visitors:

RELIABLE, HELPFUL CITY SERVICES THAT ARE EASILY ACCESSIBLE AND PROVIDED IN A CUSTOMER FRIENDLY MANNER

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A MODERN WELL MAINTAINED PUBLIC INFRASTRUCTURE WILL SUPPORT NEIGHBORHOODS AND THE ECONOMY NOW AND FOR YEARS TO COME

Public Works & Utilities Admin Division 2021 Budget per Capita - \$16.14

Public Works & Utilities Administration Division Goals and Objectives

Implement Long Term Control Plan (LTCP)

Evaluate and implement Smart Cities pilot project

WATER RECLAMATION

DEPARTMENT OVERVIEW

The Water Reclamation Division protects the health of the community and environment by reclaiming the community's wastewater. The Reclamation Plant treats an average of nineteen 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 Reclamation Plant operates 24 hours per day with a professional staff of seventeen men and women.

KEY OBJECTIVES AND GOALS

The graphics below illustrate how the Water Reclamation Division services align with the overall City Goals shown in green.

Goal: MAINTAIN A FINANCIALLY SUSTAINABLE CITY PROVIDING EXCELLENT SERVICES TO CITIZENS, BUSINESSES AND VISITORS

Goal: PROMOTE AND PROVIDE HEALTHY AND SAFE LIVING

Goal: MAINTAIN AND IMPROVE MIDDLETOWN'S STRONG INFRASTRUCTURE

What this means to Citizens, Businesses and Visitors:

RELIABLE, HELPFUL CITY SERVICES THAT ARE EASILY ACCESSIBLE AND PROVIDED IN A CUSTOMER FRIENDLY MANNER

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A MODERN WELL MAINTAINED PUBLIC INFRASTRUCTURE WILL SUPPORT NEIGHBORHOODS AND THE ECONOMY NOW AND FOR YEARS TO COME

Water Reclamation Division 2021 Budget per Capita - \$69.81

Water Reclamation Division Goals and Objectives

Implement an awareness program throughout the City to generate interest in introducing young people to the Water Reclamation field

Continue to promote OEPA Certification for all Water Reclamation Staff; Encourage certified operators to obtain higher certification

WATER RECLAMATION, (continued)

Reduce disinfection cost by using automated dosing equipment

Install monitoring and alarming for critical areas of the facility

Continue to upgrade wireless communication and reporting capabilities for combined sewer overflows

WATER RECLAMATION DIVISION SERVICE MEASURES

CATEGORIES	<u>2019 Actual</u>	<u>2020 Estimate</u>	<u>2021 GOAL</u>
Average Flow (million gallons per day)	20 MGD	20 MGD	19 MGD
Bio-solids Produced (dry tons per year)	1,500	1,200	1,200
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	\$ 451.55	\$ 469.55	\$ 491.94

SEWER MAINTENANCE

DEPARTMENT OVERVIEW

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. This division has established the standard to respond to all sewage backup complaints within one hour of notification.

KEY OBJECTIVES AND GOALS

The graphics below illustrate how the Sewer Maintenance Division services align with the overall City Goals shown in green.

Goal: MAINTAIN A FINANCIALLY SUSTAINABLE CITY PROVIDING EXCELLENT SERVICES TO CITIZENS, BUSINESSES AND VISITORS

Goal: MAINTAIN AND IMPROVE MIDDLETOWN'S STRONG INFRASTRUCTURE

What this means to Citizens, Businesses and Visitors:

RELIABLE, HELPFUL CITY SERVICES THAT ARE EASILY ACCESSIBLE AND PROVIDED IN A CUSTOMER FRIENDLY MANNER

A MODERN WELL MAINTAINED PUBLIC INFRASTRUCTURE WILL SUPPORT NEIGHBORHOODS AND THE ECONOMY NOW AND FOR YEARS TO COME

Sewer Maintenance Division 2021 Budget per Capita - \$29.58

Sewer Maintenance Division Goals and Objectives

Continue to reline 1,334' of manholes to prevent inflow of ground water and voids in pavement

Replace flap gates in sewer compliant manholes

Video inspect mains and laterals according to EPA mandate consent decree

Repair and/or replace main sewer lines as needed to keep the collection system working properly

SEWER MAINTENANCE SERVICE MEASURES

CATEGORIES	<u>2019 Actual</u>	<u>2020 Estimate</u>	<u>2021 GOAL</u>
Operating cost per mile of sewer main	\$ 709	\$ 291	\$ 617
Total feet of sewer main cleaned	64,586	23,344	49,365
Number of sanitary sewer back ups	7	16	12
Number of calls for back up in buildings	42	67	54
Total feet of sewer main cleaned due to grease	29,668	20,616	45,434

FUND SUMMARY FOR FUND 520
SANITARY SEWER FUND

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
BEGINNING BALANCE: JANUARY 1	\$5,586,564	\$5,479,806	\$4,551,139
REVENUES:			
Charges for Services	\$13,068,004	\$13,518,597	\$14,870,458
Interest Income	102,748	32,648	37,904
Miscellaneous Revenue	78,397	15,000	20,000
TOTAL REVENUES	\$13,249,150	\$13,566,245	\$14,928,362
TOTAL RESOURCES	\$18,835,715	\$19,046,051	\$19,479,501
EXPENDITURES:			
Personal Services	\$2,896,027	\$3,511,483	\$3,578,485
Contractual Services	2,728,759	2,940,273	3,024,037
Commodities	547,819	657,681	675,447
Capital Outlay	184,592	192,647	191,114
Debt Service	616,200	624,800	633,450
Transfers	6,382,511	6,568,028	7,272,014
TOTAL EXPENDITURES	\$13,355,909	\$14,494,912	\$15,374,547
ENDING BALANCE DECEMBER 31	\$5,479,806	\$4,551,139	\$4,104,953

SEWER FUND
PUBLIC WORKS & UTILITIES ADMINISTRATION

	Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
PERSONNEL:			
PUBLIC WORKS & UTILITIES DIRECTOR (168)	1	1	1
ASSISTANT PUBLIC WORKS & UTILITIES DIRECTOR (252)	1	1	1
NATURAL RESOURCES COORDINATOR(176)	1	1	1
ENGINEER (180)	1	1	1
ENGINEER (258)	0	0	1
CONTRACTS ADMINISTRATOR (183)	1	1	1
ADMINISTRATIVE ASSISTANT (184)	1	1	1
PERSONAL SERVICES:			
520.583.51110 SALARIES & WAGES	\$345,714	\$456,939	\$520,462
520.583.51120 OVERTIME WAGES	1,983	1,000	1,000
520.583.51211 PERS	49,332	64,111	73,005
520.583.51220 WORKERS' COMPENSATION	13,625	18,318	20,858
520.583.51230 GROUP HEALTH INSURANCE	79,361	106,650	129,178
520.583.51250 CLOTHING ALLOWANCE	0	700	700
520.583.51270 MEDICARE-CITY SHARE	4,902	6,640	7,561
520.583.51275 LIFE INSURANCE	1,014	1,420	1,655
520.583.51290 EMPLOYEE AWARDS	2,500	0	0
Total - PERSONAL SERVICES	498,431	655,778	754,420
CONTRACTUAL SERVICES:			
520.583.52110 TRAVEL & TRAINING	1,499	1,500	1,500
520.583.52120 EMPLOYEE MILEAGE REIMBURSEMENT	99	150	150
520.583.52222 TELEPHONE LINE CHARGES	1,483	1,500	1,500
520.583.52480 OTHER PROFESSIONAL SERVICE	16,386	26,321	26,649
520.583.52490 OUTSIDE PRINTING	152	250	250
520.583.52920 MEMBERSHIPS,BOOKS & PERIODICALS	1,228	1,500	1,500
Total - CONTRACTUAL SERVICES	20,847	31,221	31,549
COMMODITIES:			
520.583.53100 OFFICE SUPPLIES	722	1,000	1,000
520.583.53510 SUPPLIES TO MAINTAIN EQUIPMENT	0	600	600
Total - COMMODITIES	722	1,600	1,600
Grand Total	\$520,000	\$688,599	\$787,569

**SEWER FUND
SEWER ADMINISTRATION**

	Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
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	\$210,403	\$232,932	\$220,070
520.580.51120 OVERTIME WAGES	0	5,445	5,445
520.580.51211 PERS	30,474	33,373	31,572
520.580.51220 WORKERS COMPENSATION	7,111	9,535	9,021
520.580.51230 GROUP HEALTH INSURANCE	53,234	56,428	65,521
520.580.51270 MEDICARE-CITY SHARE	2,929	3,456	3,270
520.580.51275 LIFE INSURANCE	811	811	828
Total - PERSONAL SERVICES	306,962	341,980	335,726
CONTRACTUAL SERVICES:			
520.580.52111 MANDATORY TRAVEL & TRAINING	281	2,500	2,000
520.580.52120 EMPLOYEE MILEAGE REIMBURSEMENT	119	300	300
520.580.52222 TELEPHONE LINE CHARGES	100	100	100
520.580.52230 POSTAGE & POSTAL CHARGES	43,240	43,000	43,000
520.580.52330 RADIO MAINTENANCE	224	224	228
520.580.52480 OTHER PROFESSIONAL SERVICES	86,369	78,650	110,000
520.580.52490 OUTSIDE PRINTING	7,062	7,200	7,200
520.580.52660 PROPERTY INSURANCE	29,500	29,500	29,500
520.580.52920 MEMBERSHIPS, BOOKS & PERIODICALS	110	250	0
520.580.52980 MISC CONTRACTUAL SERVICES	3,396	3,750	4,000
Total - CONTRACTUAL SERVICES	170,402	165,474	196,328
COMMODITIES:			
520.580.53100 OFFICE SUPPLIES	8,194	8,800	10,000
520.580.53250 CLEANING SUPPLIES	0	0	150
520.580.53510 SUPPLIES TO MAINTAIN EQUIPMENT	861	500	1,000
Total - COMMODITIES	9,055	9,300	11,150
CAPITAL OUTLAY:			
520.580.54311 RADIO DEPRECIATION	52	52	53
520.580.54320 OFFICE MACHINERY & EQUIPMENT	490	550	1,000
520.580.54370 COMPUTER SOFTWARE	1,150	0	0
Total - CAPITAL OUTLAY	1,692	602	1,053
Grand Total	\$488,111	\$517,356	\$544,257

SEWER FUND
WATER RECLAMATION

	Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
PERSONNEL:			
WATER RECLAMATION MANAGER (175)	0	1	1
P/T WASTEWATER TREATMENT MANAGER (176)	1820 HRS	0	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 (180)	1	1	1
TREATMENT PLANT OPERATOR, CLASS I (185)	4	3	3
TREATMENT PLANT OPERATOR, CLASS II (183)	1	1	1
TREATMENT PLANT OPERATOR, CLASS III (182)	1	1	1
TREATMENT PLANT OPERATOR (187)	1	0	0
TREATMENT PLANT OPERATOR (237)	1	3	3
SECRETARY (187)	1	1	1
PERSONAL SERVICES:			
520.581.51110 SALARIES & WAGES	\$873,666	\$1,037,682	\$1,039,235
520.581.51120 OVERTIME WAGES	39,305	59,000	59,000
520.581.51211 PERS	131,918	153,535	153,753
520.581.51220 WORKERS' COMPENSATION	32,604	43,867	43,929
520.581.51230 GROUP HEALTH INSURANCE	227,023	259,267	259,267
520.581.51250 CLOTHING ALLOWANCE	9,273	10,500	11,200
520.581.51270 MEDICARE-CITY SHARE	12,977	15,902	15,924
520.581.51275 LIFE INSURANCE	3,177	3,448	3,517
520.581.51290 EMPLOYEE AWARDS	7,750	0	0
Total - PERSONAL SERVICES	1,337,694	1,583,201	1,585,826
CONTRACTUAL SERVICES:			
520.581.52110 TRAVEL & TRAINING	4,634	5,000	6,000
520.581.52120 EMPLOYEE MILEAGE REIMB	0	500	500
520.581.52125 EMPLOYEE DEVELOPMENT	0	700	700
520.581.52210 UTILITIES-GAS & ELECTRIC	648,358	660,000	660,000
520.581.52222 TELEPHONE LINE CHARGES	5,438	6,000	7,500
520.581.52310 MUNICIPAL GARAGE CHARGES	8,557	12,300	12,300
520.581.52330 RADIO MAINTENANCE	1,612	1,660	1,693
520.581.52480 OTHER PROFESSIONAL SERVICE	43,742	106,000	100,000
520.581.52510 MAINTENANCE OF EQUIP	176,309	150,000	150,000
520.581.52520 MAINTENANCE OF FACILITIES	50,365	55,000	50,000
520.581.52810 PROPERTY TAXES	1,469	1,700	1,700
520.581.52820 LICENSES AND PERMITS	19,293	21,000	21,000
520.581.52920 MEMBERSHIPS, BOOKS & PERIODICALS	1,070	700	1,000
520.581.52980 MISC CONTRACTUAL SERVICE	214,981	275,000	275,000
Total - CONTRACTUAL SERVICES	1,175,827	1,295,560	1,287,393
COMMODITIES:			
520.581.53100 OFFICE SUPPLIES	1,547	1,200	1,200
520.581.53220 DRUGS/MEDICAL SUPPLIES	87	100	300
520.581.53230 PURCHASE OF UNIFORMS	4,101	1,500	1,500
520.581.53250 CLEANING SUPPLIES	962	1,500	1,500
520.581.53340 LUBRICANTS	0	5,000	0
520.581.53510 SUPPLIES TO MAINTAIN EQUIP	112,651	135,000	135,000
520.581.53620 MAJOR TOOLS & EQUIP	13,441	20,000	20,000
520.581.53710 CHEMICALS & LAB SUPPLIES	272,266	322,000	330,000
Total - COMMODITIES	405,054	486,300	489,500
CAPITAL OUTLAY:			
520.581.54300 COMPUTER & OTHER PERIPHERALS	7,708	8,000	6,000
520.581.54310 AUTOS AND TRUCKS DEPR	16,203	16,200	16,200
520.581.54311 RADIO DEPRECIATION	222	375	382
520.581.54360 OTHER EQUIP	13,298	22,000	22,000
Total - CAPITAL OUTLAY	37,431	46,575	44,582
Grand Total	\$2,956,007	\$3,411,636	\$3,407,301

SEWER FUND
SEWER MAINTENANCE

	Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
PERSONNEL:			
ASSISTANT PUBLIC WORKS SUPT/SAFETY (178)	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	\$491,570	\$601,517	\$584,522
520.582.51120 OVERTIME WAGES	17,106	42,225	42,225
520.582.51211 PERS	71,285	89,564	87,745
520.582.51220 WORKERS' COMPENSATION	17,986	25,590	25,070
520.582.51230 GROUP HEALTH INSURANCE	130,788	148,137	139,726
520.582.51250 CLOTHING ALLOWANCE	4,973	7,000	6,900
520.582.51270 MEDICARE-CITY SHARE	7,275	9,279	9,088
520.582.51275 LIFE INSURANCE	837	1,092	1,117
520.582.51280 AFSCME CARE PLAN	6,120	6,120	6,120
520.582.51290 EMPLOYEE AWARDS	5,000	0	0
Total - PERSONAL SERVICES	752,940	930,524	902,513
CONTRACTUAL SERVICES:			
520.582.52110 TRAVEL & TRAINING	1,852	2,000	3,500
520.582.52111 MANDATORY TRAINING	1,090	3,000	3,500
520.582.52120 EMPLOYEE MILEAGE REIMBURSEMENT	51	0	0
520.582.52210 UTILITIES-GAS & ELECTRIC	13,796	18,500	18,500
520.582.52222 TELEPHONE LINE CHARGES	2,630	2,000	2,500
520.582.52310 MUNICIPAL GARAGE CHARGES	71,519	97,000	97,000
520.582.52330 RADIO MAINTENANCE	1,610	1,610	1,642
520.582.52480 OTHER PROFESSIONAL SERVICES	17,529	37,000	55,000
520.582.52490 OUTSIDE PRINTING	66	100	200
520.582.52510 MAINTENANCE OF EQUIP	2,062	4,500	4,500
520.582.52520 MAINTENANCE OF FACILITIES	34,038	30,000	32,000
520.582.52820 LICENSES & PERMITS	19	700	700
520.582.52920 MEMBERSHIPS,BOOKS,PERIODICALS	82	200	350
520.582.52970 UNIFORM RENTAL SERVICE	2,808	2,500	3,000
Total - CONTRACTUAL SERVICES	149,150	199,110	222,392
COMMODITIES:			
520.582.53100 OFFICE SUPPLIES	1,000	1,000	1,000
520.582.53220 DRUGS/MEDICAL SUPPLIES	593	500	600
520.582.53230 PURCHASE OF UNIFORMS	1,995	2,000	2,500
520.582.53250 CLEANING SUPPLIES	2,000	2,000	3,000
520.582.53295 TRAFFIC CONTROL SUPPLIES	3,062	3,000	4,000
520.582.53510 SUPPLIES TO MAINTAIN EQUIPMENT	9,497	10,000	10,000
520.582.53520 SUPPLIES TO MAINTAIN BUILDINGS	93,265	121,981	130,097
520.582.53610 SMALL TOOLS & EQUIPMENT	7,000	7,000	7,000
520.582.53620 MAJOR TOOLS & EQUIPMENT	14,576	13,000	15,000
Total - COMMODITIES	132,988	160,481	173,197
CAPITAL OUTLAY:			
520.582.54310 AUTOS AND TRUCK DEPR	119,999	120,000	120,000
520.582.54311 RADIO DEPRECIATION	470	470	479
520.582.54540 WWTP & SEWERS	25,000	25,000	25,000
Total - CAPITAL OUTLAY	145,469	145,470	145,479
Grand Total	\$1,180,548	\$1,435,585	\$1,443,581

**SEWER FUND
DEBT SERVICE, ADMINISTRATIVE FEES & TRANSFERS**

		Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
DEBT SERVICE				
	DEBT SERVICE:			
520.901.57110	PRINCIPAL PAYMENT	\$435,000	\$460,000	\$490,000
520.901.57310	INTEREST ON BONDS	181,200	164,800	143,450
	Total - DEBT SERVICE	616,200	624,800	633,450
	Grand Total	\$616,200	\$624,800	\$633,450
ADMINISTRATIVE SERVICES				
	CONTRACTUAL SERVICES:			
520.902.52345	ADMINISTRATIVE FEES	\$1,188,124	\$1,223,768	\$1,260,481
520.902.52346	HEALTH DEPT ADMIN FEES	24,408	25,140	25,894
	Total - CONTRACTUAL SERVICES	1,212,532	1,248,908	1,286,375
	Grand Total	\$1,212,532	\$1,248,908	\$1,286,375
TRANSFERS				
	TRANSFERS:			
520.915.58190	TRANS TO COMPUTER REPL	\$39,066	\$40,238	\$41,445
520.915.58220	TRANS TO SEWER CAPITAL RES	6,343,445	6,527,790	7,230,569
	Total - TRANSFERS	6,382,511	6,568,028	7,272,014
	Grand Total	\$6,382,511	\$6,568,028	\$7,272,014

FUND SUMMARY FOR FUND 525			
AIRPORT FUND			
	2019 ACTUAL	2020 BUDGET	2021 BUDGET
BEGINNING BALANCE: JANUARY 1	\$133,636	\$199,491	\$198,498
REVENUES:			
Charges for Services	\$5,863	\$8,000	\$8,080
Rentals & Leases	275,179	270,000	280,000
Fuel Sales	0	539,000	366,900
Transfers	469,500	417,000	423,510
Miscellaneous Revenue	8,113	7,000	0
TOTAL REVENUES	\$758,654	\$1,241,000	\$1,078,490
TOTAL RESOURCES	\$892,290	\$1,440,491	\$1,276,988
EXPENDITURES:			
Personal Services	\$0	\$290,793	\$0
Contractual Services	484,531	285,000	495,569
Commodities	26,541	504,000	326,000
Capital Outlay	43,127	30,000	20,000
Debt Service	118,600	120,200	120,700
Transfers	20,000	12,000	20,000
TOTAL EXPENDITURES	\$692,799	\$1,241,993	\$982,269
ENDING BALANCE DECEMBER 31	\$199,491	\$198,498	\$294,719

**AIRPORT FUND
AIRPORT OPERATIONS**

	Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
PERSONNEL:			
AIRPORT MANAGER (264)	0	1	0
AIRPORT FACILITIES SUPERVISOR (240)	0	1	0
P/T AIRPORT LINE SERVICE TECHNICIAN (228)	0	1404 HRS	0
P/T AIRPORT LINE SERVICE LEAD (228)	0	1404 HRS	0
P/T AIRPORT LINE CUSTOMER SERVICE LEAD (228)	0	1404 HRS	0
AIRPORT SEASONAL LABOR	0	2,835	0
PERSONAL SERVICES:			
525.525.51110 SALARIES AND WAGES	\$0	\$217,321	\$0
525.525.51211 PERS	0	30,425	0
525.525.51220 WORKERS' COMPENSATION	0	8,693	0
525.525.51230 GROUP HEALTH INSURANCE	0	30,797	0
525.525.51270 MEDICARE-CITY SHARE	0	3,151	0
525.525.51275 LIFE INSURANCE	0	406	0
Total - PERSONAL SERVICES	0	290,793	0
CONTRACTUAL SERVICES:			
525.525.52110 TRAVEL AND TRAINING	0	4,000	2,000
525.525.52210 UTILITIES-GAS & ELECTRIC	52,922	65,000	60,000
525.525.52222 TELEPHONE LINE CHARGES	219	6,000	3,000
525.525.52310 MUNICIPAL GARAGE CHARGES	6,778	5,000	10,000
525.525.52410 LEGAL SERVICES	0	5,000	0
525.525.52480 OTHER PROFESSIONAL SERVICE	213,337	46,500	25,500
525.525.52510 MAINTENANCE OF EQUIP	17,936	25,000	25,000
525.525.52520 MAINTENANCE OF BUILDINGS	136,783	62,500	311,569
525.525.52685 AIRPORT LIABILITY INSURANCE	5,850	15,000	7,500
525.525.52810 PROPERTY TAXES	50,707	50,000	50,000
525.525.52920 MEMBERSHIPS, BOOKS, & PERIODICALS	0	1,000	1,000
Total - CONTRACTUAL SERVICES	484,531	285,000	495,569
COMMODITIES:			
525.525.53100 OFFICE SUPPLIES	0	8,000	1,000
525.525.53510 SUPPLIES TO MAINTAIN EQUIP	5,072	20,000	10,000
525.525.53520 SUPPLIES TO MAINTAIN BUILDINGS	21,468	36,000	15,000
525.525.53335 AVIATION FUEL PURCHASES	0	440,000	300,000
Total - COMMODITIES	26,541	504,000	326,000
CAPITAL OUTLAY:			
525.525.54310 AUTO DEPRECIATION	0	10,000	10,000
525.525.54340 PURCHASE OF VEHICLES	20,000	0	0
525.525.54350 PURCHASE OF EQUIPMENT	23,127	20,000	10,000
Total - CAPITAL OUTLAY	43,127	30,000	20,000
Grand Total	\$554,199	\$1,109,793	\$841,569

AIRPORT FUND
DEBT SERVICE & TRANSFERS OUT

	Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
DEBT SERVICE			
DEBT SERVICE:			
525.901.57110 BOND PRINCIPAL PAYMENT	\$85,000	\$90,000	\$95,000
525.901.57310 INTEREST ON BONDS	33,600	30,200	25,700
Total - DEBT SERVICE	118,600	120,200	120,700
 Grand Total	 \$118,600	 \$120,200	 \$120,700
 TRANSFERS			
TRANSFERS OUT:			
525.915.58294 TO AIRPORT CAPITAL IMPROVEMENT	\$20,000	\$12,000	\$20,000
Total - TRANSFERS OUT	20,000	12,000	20,000
 Grand Total	 \$20,000	 \$12,000	 \$20,000

TRANSIT

DEPARTMENT OVERVIEW

The Transit Division is under 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.

KEY OBJECTIVES AND GOALS

The graphics below illustrate how the Transit Division services align with the overall City Goals shown in green.

Goal: MAINTAIN A FINANCIALLY SUSTAINABLE CITY PROVIDING EXCELLENT SERVICES TO CITIZENS, BUSINESSES AND VISITORS

Goal: PROMOTE AND PROVIDE HEALTHY AND SAFE LIVING

What this means to Citizens, Businesses and Visitors:

RELIABLE, HELPFUL CITY SERVICES THAT ARE EASILY ACCESSIBLE AND PROVIDED IN A CUSTOMER FRIENDLY MANNER

A HEALTHY AND SAFE PLACE TO LIVE, WORK OR VISIT

Transit Division 2021 Budget per Capita - \$141.46

Transit Division Goals and Objectives

Apply for annual grants for operations, planning and maintenance

Look to expand services and routes where possible

Continue maintenance of the buses

Partner with neighboring cities to increase access to jobs and opportunities for residents; increased use of commuter bus services

FUND SUMMARY FOR FUND 530
TRANSIT FUND

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
BEGINNING BALANCE: JANUARY 1	\$25,280	\$102,136	\$136,542
REVENUES:			
Charges for Services	\$152,221	\$110,000	\$35,000
Intergovernmental	1,366,380	1,850,400	6,952,687
Transfers	120,000	120,000	0
Miscellaneous Revenue	112,938	106,000	0
TOTAL REVENUES	\$1,751,539	\$2,186,400	\$6,987,687
TOTAL RESOURCES	\$1,776,819	\$2,288,536	\$7,124,229
EXPENDITURES:			
Personal Services	\$247,559	\$341,694	\$236,262
Contractual Services	1,424,529	1,653,000	2,655,500
Commodities	2,595	7,300	11,425
Capital Outlay	0	150,000	4,001,000
TOTAL EXPENDITURES	\$1,674,683	\$2,151,994	\$6,904,187
ENDING BALANCE DECEMBER 31	\$102,136	\$136,542	\$220,042

ENTERPRISE FUNDS
TRANSIT FUND – TRANSIT SYSTEM

TRANSIT FUND
TRANSIT SYSTEM

	Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
PERSONNEL:			
BUS DRIVER (TR1)	1	1	1
BUS DRIVER PART TIME	14,196 HRS	14,196 HRS	20,800 HRS
PERSONAL SERVICES:			
530.530.51110 SALARIES & WAGES	\$149,508	\$220,000	\$140,000
530.530.51120 OVERTIME WAGES	38,408	50,000	40,000
530.530.51211 PERS	27,185	37,800	25,200
530.530.51220 WORKERS' COMPENSATION	12,619	12,000	10,000
530.530.51230 GROUP HEALTH INSURANCE	7,801	9,000	9,000
530.530.51240 UNEMPLOYMENT COMPENSATION	6,062	6,000	8,000
530.530.51250 CLOTHING ALLOWANCE	1,000	750	600
530.530.51270 MEDICARE-CITY SHARE	2,736	5,220	2,610
530.530.51275 LIFE INSURANCE	91	144	72
530.530.51280 AFSCME CARE PLAN	1,148	780	780
Total - PERSONAL SERVICES	247,559	341,694	236,262
CONTRACTUAL SERVICES:			
530.530.52210 UTILITIES-GAS & ELECTRIC - PUBLIC	10,294	12,000	18,000
530.530.52222 TELEPHONE LINE CHARGES	1,597	1,800	5,300
530.530.52310 MUNICIPAL GARAGE CHARGES	169,221	180,000	180,000
530.530.52330 RADIO MAINTENANCE	1,740	2,000	2,000
530.530.52480 OTHER PROFESSIONAL SERVICES	1,210,349	1,420,000	2,400,000
530.530.52490 OUTSIDE PRINTING	3,680	4,000	4,000
530.530.52510 MAINTENANCE OF EQUIPMENT	0	0	6,000
530.530.52520 MAINTENANCE OF FACILITIES	14,288	18,000	25,000
530.530.52810 PROPERTY TAXES	2,015	2,200	2,200
530.530.52880 OTHER OPERATING COSTS	11,232	13,000	13,000
Total - CONTRACTUAL SERVICES	1,424,529	1,653,000	2,655,500
COMMODITIES:			
530.530.53100 OFFICE SUPPLIES	0	1,200	1,200
530.530.53230 PURCHASE OF UNIFORMS	0	1,500	1,125
530.530.53250 CLEANING SUPPLIES	2,295	3,600	3,600
530.530.53510 SUPPLIES TO MAINTAIN EQUIP	213	500	500
530.530.53520 SUPPLIES TO MAINTAIN BLDGS	87	500	500
530.530.53610 SMALL TOOLS & EQUIPMENT	0	0	4,500
Total - COMMODITIES	2,595	7,300	11,425
CAPITAL OUTLAY:			
530.530.54340 PURCHASE OF VEHICLES	0	0	4,001,000
530.530.54406 TRANSIT CONSTRUCTION PROJECTS	0	150,000	0
Total - CAPITAL OUTLAY	0	150,000	4,001,000
Grand Total	\$1,674,683	\$2,151,994	\$6,904,187

FUND SUMMARY FOR FUND 546			
WELLFIELD PROTECTION FUND			
	2019 ACTUAL	2020 BUDGET	2021 BUDGET
BEGINNING BALANCE: JANUARY 1	\$1,767,208	\$1,962,033	\$1,913,371
REVENUES:			
Charges for Services	\$354,010	\$265,500	\$265,500
Interest Income	36,606	4,689	17,391
TOTAL REVENUES	\$390,615	\$270,189	\$282,891
TOTAL RESOURCES	\$2,157,823	\$2,232,222	\$2,196,262
EXPENDITURES:			
Contractual Services	\$179,863	\$318,851	\$319,607
Capital Outlay	15,927	0	0
TOTAL EXPENDITURES	\$195,790	\$318,851	\$319,607
ENDING BALANCE DECEMBER 31	\$1,962,033	\$1,913,371	\$1,876,655

WELLFIELD PROTECTION FUND
WELLFIELD PROTECTION

		Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
	CONTRACTUAL SERVICES:			
546.990.52480	OTHER PROFESSIONAL SERVICES	\$130,168	\$250,000	\$249,860
546.990.52810	PROPERTY TAXES	941	1,000	1,000
546.990.52980	MISC CONTRACTUAL SERVICE	19,772	38,000	38,000
	Total - CONTRACTUAL SERVICES	150,881	289,000	288,860
	CAPITAL OUTLAY:			
546.990.54502	STM - COF DEMOLITION/REMEDICATION	15,927	0	0
	Total - CAPITAL OUTLAY	15,927	0	0
	Grand Total	\$166,808	\$289,000	\$288,860

WELLFIELD PROTECTION FUND
ADMINISTRATIVE SERVICES

		Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
	CONTRACTUAL SERVICES:			
546.902.52345	ADMINISTRATIVE FEES	\$28,982	\$29,851	\$30,747
	Total - CONTRACTUAL SERVICES	28,982	29,851	30,747
	Grand Total	\$28,982	\$29,851	\$30,747

FUND SUMMARY FOR FUND 555 SOLID WASTE FUND			
	2019 ACTUAL	2020 BUDGET	2021 BUDGET
BEGINNING BALANCE: JANUARY 1	\$247,733	\$168,424	\$9,937
REVENUES:			
Charges for Services	\$3,409,038	\$3,457,913	\$3,693,051
Miscellaneous Revenue	399	0	0
TOTAL REVENUES	\$3,409,438	\$3,457,913	\$3,693,051
TOTAL RESOURCES	\$3,657,170	\$3,626,337	\$3,702,988
EXPENDITURES:			
Personal Services	\$23,699	\$28,114	\$28,291
Contractual Services	3,459,699	3,584,786	3,623,668
Commodities	1,850	0	0
Capital Outlay	3,498	3,500	3,500
TOTAL EXPENDITURES	\$3,488,746	\$3,616,400	\$3,655,459
ENDING BALANCE DECEMBER 31	\$168,424	\$9,937	\$47,529

SOLID WASTE FUND
LITTER & WASTE COLLECTION

	Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
PERSONNEL:			
ANIMAL CONTROL OFFICER (240)	0.5	0.5	0.5
PERSONAL SERVICES:			
555.905.51110 SALARIES & WAGES	\$19,274	\$20,952	\$21,098
555.905.51120 OVERTIME WAGES	247	2,500	2,500
555.905.51211 PERS	2,834	3,283	3,304
555.905.51220 WORKERS' COMPENSATION	706	938	944
555.905.51270 MEDICARE-CITY SHARE	287	340	342
555.905.51275 LIFE INSURANCE	101	101	103
555.905.51290 EMPLOYEE AWARDS	250	0	0
Total - PERSONAL SERVICES	23,699	28,114	28,291
CONTRACTUAL SERVICES:			
555.905.52222 TELEPHONE LINE CHARGES	0	202	202
555.905.52980 MISC CONTRACTUAL SERVICES	20,350	22,422	22,683
Total - CONTRACTUAL SERVICES	20,350	22,624	22,885
CAPITAL OUTLAY			
555.905.54310 AUTO & TRUCK DEPRECIATION	3,498	3,500	3,500
Total - CAPITAL OUTLAY	3,498	3,500	3,500
Grand Total	\$49,397	\$54,238	\$54,676

SOLID WASTE FUND
SOLID WASTE DISPOSAL

		Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
	CONTRACTUAL SERVICES:			
555.990.52210	UTILITIES AND GAS	\$250	\$500	\$3,000
555.990.52480	OTHER PROFESSIONAL SERVICES	3,374,800	3,478,513	3,513,298
555.990.52520	MAINTENANCE OF FACILITIES	6,001	10,000	10,100
555.990.52980	MISC. CONTRACTUAL SERVICES	58,298	73,149	74,385
	Total - CONTRACTUAL SERVICES	3,439,349	3,562,162	3,600,783
	Grand Total	\$3,439,349	\$3,562,162	\$3,600,783



SECTION 9

INTERNAL SERVICE FUNDS

EXPENDITURES BY FUND

Fund	Actual 2019	Budget 2020	Budget 2021	\$ Increase (Decrease)	% Increase (Decrease)
Municipal Garage	\$3,260,468	\$3,934,013	\$3,876,305	(\$57,708)	-1.5%
Employee Benefits	5,303,909	6,231,618	6,195,623	(35,995)	-0.6%
Total	\$8,564,377	\$10,165,631	\$10,071,928	(\$93,703)	-0.9%

Table 9.1 Internal Services Expenditures by Fund

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.

MUNICIPAL GARAGE

DEPARTMENT OVERVIEW

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.

KEY OBJECTIVES AND GOALS

The graphics below illustrate how the Municipal Garage Division services align with the overall City Goals shown in green.

Goal: MAINTAIN A FINANCIALLY SUSTAINABLE CITY PROVIDING EXCELLENT SERVICES TO CITIZENS, BUSINESSES AND VISITORS

Goal: MAINTAIN AND IMPROVE MIDDLETOWN'S STRONG INFRASTRUCTURE

What this means to Citizens, Businesses and Visitors:

RELIABLE, HELPFUL CITY SERVICES THAT ARE EASILY ACCESSIBLE AND PROVIDED IN A CUSTOMER FRIENDLY MANNER

A MODERN WELL MAINTAINED PUBLIC INFRASTRUCTURE WILL SUPPORT NEIGHBORHOODS AND THE ECONOMY NOW AND FOR YEARS TO COME

Municipal Garage Division 2021 Budget per Capita - \$79.42

Municipal Garage Division Goals and Objectives

Analyze replacement equipment for the application of vocation, best return on investment, and longevity. Divisions are encouraged to review utilization levels

Shop safety training will continue in 2021 as part of a continuing program

Identify Municipal Garage facility repairs and updates and prioritize

Increase the utilization of the current software capability to increase the efficiency of stock on hand for repairs and maintenance

Changes in vehicle emission and safety regulations continues to require increased focus on training. Training of powertrains and related systems technology will continue in 2021

FUND SUMMARY FOR FUND 605
MUNICIPAL GARAGE FUND

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
BEGINNING BALANCE: JANUARY 1	\$7,252,910	\$6,981,871	\$5,784,840
REVENUES:			
Sale of Assets	\$21,099	\$10,960	\$10,960
Interest Income	139,065	157,646	137,328
Garage Charges	2,717,477	2,568,376	2,422,910
Reimbursements	111,788	0	0
TOTAL REVENUES	\$2,989,429	\$2,736,982	\$2,571,198
TOTAL RESOURCES	\$10,242,339	\$9,718,853	\$8,356,038
EXPENDITURES:			
Personal Services	\$550,757	\$609,234	\$603,254
Contractual Services	433,455	587,625	912,635
Commodities	827,835	1,189,550	1,189,600
Capital Outlay	1,448,420	1,547,604	1,170,816
TOTAL EXPENDITURES	\$3,260,468	\$3,934,013	\$3,876,305
ENDING BALANCE DECEMBER 31	\$6,981,871	\$5,784,840	\$4,479,734

MUNICIPAL GARAGE FUND
MUNICIPAL GARAGE

	Actual Expenditures	Amount Budgeted	Department Budget
PERSONNEL:	2019	2020	2021
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	\$379,020	\$403,029	\$398,027
605.550.51120 OVERTIME WAGES	3,823	14,645	14,645
605.550.51211 PERS	52,790	58,054	57,774
605.550.51220 WORKERS' COMPENSATION	11,079	16,587	16,507
605.550.51230 GROUP HEALTH INSURANCE	83,246	96,318	96,318
605.550.51250 CLOTHING ALLOWANCE	6,747	7,900	7,300
605.550.51270 MEDICARE-CITY SHARE	5,527	6,013	5,984
605.550.51275 LIFE INSURANCE	563	568	579
605.550.51280 AFSCME CARE PLAN	4,463	6,120	6,120
605.550.51290 EMPLOYEE AWARDS	3,500	0	0
Total - PERSONAL SERVICES	550,757	609,234	603,254
CONTRACTUAL SERVICES:			
605.550.52110 TRAVEL & TRAINING	851	2,500	2,500
605.550.52111 MANDATORY TRAVEL & TRAINING	207	2,000	2,000
605.550.52210 UTILITIES-GAS & ELECTRIC	29,904	50,000	50,000
605.550.52222 TELEPHONE LINE CHARGES	1,142	1,200	1,200
605.550.52310 MUNICIPAL GARAGE CHARGES	3,284	6,000	6,000
605.550.52330 RADIO MAINTENANCE	597	525	535
605.550.52480 OTHER PROFESSIONAL SERVICE	36,786	75,000	75,000
605.550.52490 OUTSIDE PRINTING	0	200	200
605.550.52510 MAINTENANCE OF EQUIP	54,292	85,000	85,000
605.550.52520 MAINTENANCE OF LAND & BLDGS	47,316	55,000	380,000
605.550.52540 VEHICLE PREPARATION COST	8,235	17,500	17,500
605.550.52640 VEHICLE LIABILITY INSURANCE	244,139	282,000	282,000
605.550.52670 BOILER AND MACHINERY	844	4,000	4,000
605.550.52820 LICENSES AND PERMITS	4,287	4,500	4,500
605.550.52920 MEMBERSHIPS, BOOKS & PERIODICALS	0	200	200
605.550.52970 UNIFORM RENTAL SERVICE	1,571	2,000	2,000
Total - CONTRACTUAL SERVICES	433,455	587,625	912,635
COMMODITIES:			
605.550.53100 OFFICE SUPPLIES	956	900	900
605.550.53220 DRUGS - MEDICAL SUPPLIES	48	150	200
605.550.53250 CLEANING SUPPLIES	4,222	5,000	5,000
605.550.53310 GASOLINE FOR INHOUSE DIST	300,945	450,000	450,000
605.550.53320 DIESEL FUEL FOR INHOUSE DIST	155,928	343,000	343,000
605.550.53330 OUTSIDE FUEL PURCHASES	26,402	45,000	45,000
605.550.53340 LUBRICANTS	20,756	35,000	35,000
605.550.53510 SUPPLIES TO MAINTAIN EQUIP	311,414	285,000	285,000
605.550.53520 SUPPLIES TO MAINTAIN BUILDINGS	1,122	10,000	10,000
605.550.53530 MUNICIPAL GARAGE SUPPLIES	2,879	4,500	4,500
605.550.53610 SMALL TOOLS & EQUIPMENT	1,510	1,000	1,000
605.550.53620 MAJOR TOOLS & EQUIPMENT	1,653	10,000	10,000
Total - COMMODITIES	827,835	1,189,550	1,189,600
CAPITAL OUTLAY:			
605.550.54310 AUTOS & TRUCKS DEPR	8,580	8,577	8,580
605.550.54311 RADIO DEPRECIATION	225	225	236
605.550.54320 OFFICE MACHINERY & EQUIPMENT	1,813	1,000	1,000
605.550.54340 PURCHASE OF VEHICLES	1,398,974	1,375,000	1,145,000
605.550.54350 PURCHASE OF EQUIPMENT	38,828	162,802	16,000
Total - CAPITAL OUTLAY	1,448,420	1,547,604	1,170,816
Grand Total	\$3,260,468	\$3,934,013	\$3,876,305

FUND SUMMARY FOR FUND 661
EMPLOYEE BENEFITS FUND

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
BEGINNING BALANCE: JANUARY 1	\$220,646	\$687,906	\$702,445
REVENUES:			
Health Insurance Payments	\$5,753,970	\$6,241,157	\$6,257,369
Miscellaneous Revenue	17,198	5,000	5,000
TOTAL REVENUES	\$5,771,168	\$6,246,157	\$6,262,369
TOTAL RESOURCES	\$5,991,815	\$6,934,063	\$6,964,814
EXPENDITURES:			
Contractual Services	\$4,803,909	\$5,801,618	\$6,195,623
Transfers	500,000	430,000	0
TOTAL EXPENDITURES	\$5,303,909	\$6,231,618	\$6,195,623
ENDING BALANCE DECEMBER 31	\$687,906	\$702,445	\$769,191

EMPLOYEE BENEFITS FUND
EMPLOYEE BENEFITS

	Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
CONTRACTUAL SERVICES:			
661.990.52421 MEDICAL	\$2,871,053	\$3,705,443	\$3,927,770
661.990.52422 DENTAL	86,736	112,627	119,385
661.990.52423 PRESCRIPTION DRUG CLAIMS	1,010,988	898,804	952,732
661.990.52424 ADMINISTRATIVE FEE	285,277	334,199	340,883
661.990.52425 STOP LOSS	528,426	686,898	789,933
661.990.52427 VISION PLAN	7,195	9,432	9,621
661.990.52428 EMPLOYEE WELLNESS PROGRAM	14,232	41,703	42,537
661.990.52480 BENNY CARDS/HRA	0	12,512	12,762
Total - CONTRACTUAL SERVICES	4,803,909	5,801,618	6,195,623
TRANSFERS:			
661.915.58152 TO GENERAL FUND	500,000	430,000	0
Total - TRANSFERS	500,000	430,000	0
Grand Total	\$5,303,909	\$6,231,618	\$6,195,623



SECTION 10

TRUST FUNDS

EXPENDITURES BY FUND

Fund	Actual 2019	Budget 2020	Budget 2021	\$ Increase (Decrease)	% Increase (Decrease)
Police Relief and Pension	\$1,115,248	\$1,212,104	\$1,236,752	\$24,648	2.0%
Fire Relief and Pension	1,403,249	1,467,363	1,383,205	(84,158)	-5.7%
Total	\$2,518,497	\$2,679,467	\$2,619,957	(\$59,510)	-2.2%

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

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
BEGINNING BALANCE: JANUARY 1	\$404,764	\$616,907	\$501,203
REVENUES:			
Property Taxes	\$192,270	\$180,000	\$180,000
Intergovernmental	23,120	26,400	26,400
Transfers	1,112,000	890,000	890,000
TOTAL REVENUES	<u>\$1,327,390</u>	<u>\$1,096,400</u>	<u>\$1,096,400</u>
TOTAL RESOURCES	\$1,732,155	\$1,713,307	\$1,597,603
EXPENDITURES:			
Contractual Services	\$3,248	\$4,545	\$4,590
Transfers	1,112,000	1,207,559	1,232,162
TOTAL EXPENDITURES	<u>\$1,115,248</u>	<u>\$1,212,104</u>	<u>\$1,236,752</u>
ENDING BALANCE DECEMBER 31	\$616,907	\$501,203	\$360,851

POLICE RELIEF AND PENSION FUND
POLICE PENSION

		Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
	CONTRACTUAL SERVICES:			
725.990.52240	BUTLER COUNTY COLLECTION FEE	\$3,248	\$4,545	\$4,590
	Total - CONTRACTUAL SERVICES	3,248	4,545	4,590
	TRANSFERS:			
725.990.58110	TRANS TO GENERAL FUND	1,112,000	1,207,559	1,232,162
	Total - TRANSFERS	1,112,000	1,207,559	1,232,162
	Grand Total	\$1,115,248	\$1,212,104	\$1,236,752

FUND SUMMARY FOR FUND 726
FIRE RELIEF AND PENSION FUND

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
BEGINNING BALANCE: JANUARY 1	\$409,564	\$621,705	\$452,207
REVENUES:			
Property Taxes	\$192,270	\$186,465	\$186,465
Intergovernmental	23,120	26,400	26,400
Transfers	1,400,000	1,085,000	1,085,000
TOTAL REVENUES	\$1,615,390	\$1,297,865	\$1,297,865
TOTAL RESOURCES	\$2,024,954	\$1,919,570	\$1,750,072
EXPENDITURES:			
Contractual Services	\$3,248	\$4,545	\$4,590
Transfers	1,400,000	1,462,818	1,378,615
TOTAL EXPENDITURES	\$1,403,249	\$1,467,363	\$1,383,205
ENDING BALANCE DECEMBER 31	\$621,705	\$452,207	\$366,867

FIRE RELIEF AND PENSION FUND
FIRE PENSION

		Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
	CONTRACTUAL SERVICES:			
726.990.52240	BUTLER COUNTY COLLECTION FEE	\$3,248	\$4,545	\$4,590
	Total - CONTRACTUAL SERVICES	3,248	4,545	4,590
	TRANSFERS:			
726.990.58110	TRANS TO GENERAL FUND	1,400,000	1,462,818	1,378,615
	Total - TRANSFERS	1,400,000	1,462,818	1,378,615
	Grand Total	\$1,403,249	\$1,467,363	\$1,383,205



SECTION 11

FEDERAL GRANT FUNDS

EXPENDITURES BY FUND

Fund	Actual 2019	Budget 2020	Budget 2021	\$ Increase (Decrease)	% Increase (Decrease)
HOME Program	\$263,583	\$290,000	\$290,000	\$0	0.0%
Community Development Act 1974	1,173,068	938,000	885,000	(53,000)	-5.7%
Community Development Act Escrow	402,869	106,138	106,138	0	0.0%
Neighborhood Stabilization Program	77,680	0	0	0	0.0%
Total	\$1,917,200	\$1,334,138	\$1,281,138	(\$53,000)	-4.0%

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 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.

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 2021 are emergency housing rehabilitation and code enforcement. Funding is also designated for local programs such as fair housing and sponsoring of neighborhood improvement programs.

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**

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
BEGINNING BALANCE: JANUARY 1	\$14,903	\$29,577	\$29,577
REVENUES:			
Intergovernmental	\$229,757	\$290,000	\$290,000
Reimbursements	48,500	0	0
TOTAL REVENUES	\$278,257	\$290,000	\$290,000
TOTAL RESOURCES	\$293,160	\$319,577	\$319,577
EXPENDITURES:			
Contractual Services	\$263,583	\$290,000	\$290,000
TOTAL EXPENDITURES	\$263,583	\$290,000	\$290,000
ENDING BALANCE DECEMBER 31	\$29,577	\$29,577	\$29,577

HOME PROGRAM FUND
HOME PROGRAM

		Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
	CONTRACTUAL SERVICES:			
254.990.52880	OTHER OPERATING COSTS	\$472	\$0	\$0
254.990.52885	CD CONT SERVICES	27,899	40,000	40,000
254.990.52888	FIRST TIME HOMEBUYERS ASSIST	235,212	250,000	250,000
	Total - CONTRACTUAL SERVICES	263,583	290,000	290,000
	Grand Total	\$263,583	\$290,000	\$290,000

**FUND SUMMARY FOR FUND 429
COMMUNITY DEVELOPMENT FUND**

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
BEGINNING BALANCE: JANUARY 1	\$192,391	\$213,084	\$113,084
REVENUES:			
Intergovernmental	\$1,193,133	\$838,000	\$885,000
Miscellaneous Income	88	0	0
Reimbursements	540	0	0
TOTAL REVENUES	\$1,193,761	\$838,000	\$885,000
TOTAL RESOURCES	\$1,386,152	\$1,051,084	\$998,084
EXPENDITURES:			
Contractual Services	\$798,470	\$738,000	\$685,000
Capital Outlay	374,598	200,000	200,000
TOTAL EXPENDITURES	\$1,173,068	\$938,000	\$885,000
ENDING BALANCE DECEMBER 31	\$213,084	\$113,084	\$113,084

COMMUNITY DEVELOPMENT ACT 1974 FUND
COMMUNITY DEVELOPMENT

	Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
CONTRACTUAL SERVICES:			
429.931.52880 ADMINISTRATION OTHER OPERATING COSTS	\$7,936	\$13,000	\$15,000
429.931.52885 ADMINISTRATION CD CONT SERVICES	132,997	100,000	100,000
429.933.52995 FAIR HOUSING	0	0	15,000
429.933.52996 COMMUNITY CENTER & SENIOR CENTER	43,326	0	30,000
429.934.52880 VIP OTHER OPERATING EXPENSES	23,266	0	0
429.942.52530 DEMOLITION COSTS	138,477	350,000	350,000
429.942.52885 DEMOLITION COSTS-CD CONTRACT SVC	321,000	100,000	0
429.949.52885 CD CONT SERVICES - LEGAL AID	16,173	0	0
429.954.52880 OTHER OPERATING COSTS	0	100,000	100,000
429.972.52870 EMERGENCY REPAIR - REHAB	50,043	75,000	75,000
429.973.52480 HOUSING REHAB REVOLVING LOAN EXPENSE	4,092	0	0
429.974.52880 CODE ENF. OTHER OPERATING COSTS	18,059	0	0
429.974.52885 CODE ENF. CD CONT SERVICES	43,100	0	0
Total - CONTRACTUAL SERVICES	798,470	738,000	685,000
CAPITAL OUTLAY:			
429.977.54550 PARK FACILITIES	0	200,000	200,000
429.978.54520 RESIDENTIAL STREET PAVING	374,598	0	0
Total - CAPITAL OUTLAY	374,598	200,000	200,000
 Grand Total	 \$1,173,068	 \$938,000	 \$885,000

FUND SUMMARY FOR FUND 736
COMMUNITY DEVELOPMENT ACT ESCROW FUND

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
BEGINNING BALANCE: JANUARY 1	\$723,581	\$338,705	\$292,812
REVENUES:			
Interest Income	\$0	\$0	\$2,536
Miscellaneous	17,993	60,245	57,709
TOTAL REVENUES	<u>\$17,993</u>	<u>\$60,245</u>	<u>\$60,245</u>
TOTAL RESOURCES	\$741,574	\$398,950	\$353,057
EXPENDITURES:			
Contractual Services	\$399,800	\$100,000	\$100,000
Interest Returned to HUD	3,069	6,138	6,138
TOTAL EXPENDITURES	<u>\$402,869</u>	<u>\$106,138</u>	<u>\$106,138</u>
ENDING BALANCE DECEMBER 31	\$338,705	\$292,812	\$246,919

COMMUNITY DEVELOPMENT ESCROW FUND
CD ESCROW

		Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
	CONTRACTUAL SERVICES:			
736.990.52480	OTHER PROFESSIONAL SERVICES	\$399,845	\$100,000	\$100,000
736.990.52980	CONTR SVC-BANK SERVICE CHG	(46)	0	0
	Total - CONTRACTUAL SERVICES	399,800	100,000	100,000
	LOANS:			
736.990.55801	INTEREST RETURNED TO HUD	3,069	6,138	6,138
	Total - LOANS	3,069	6,138	6,138
	Grand Total	\$402,869	\$106,138	\$106,138

FUND SUMMARY FOR FUND 258
NEIGHBORHOOD STABILIZATION PROGRAM FUND

	2019 ACTUAL	2020 BUDGET	2021 BUDGET
BEGINNING BALANCE: JANUARY 1	\$75,000	\$460	\$460
REVENUES:			
Intergovernmental	\$3,140	\$0	\$0
TOTAL REVENUES	<u>\$3,140</u>	<u>\$0</u>	<u>\$0</u>
TOTAL RESOURCES	\$78,140	\$460	\$460
EXPENDITURES:			
Contractual Services	\$77,680	\$0	\$0
TOTAL EXPENDITURES	<u>\$77,680</u>	<u>\$0</u>	<u>\$0</u>
ENDING BALANCE DECEMBER 31	\$460	\$460	\$460

NEIGHBORHOOD STABILIZATION PROGRAM FUND
NEIGHBORHOOD STABILIZATION PROJECTS

		Actual Expenditures 2019	Amount Budgeted 2020	Amount Budgeted 2021
	CONTRACTUAL SERVICES:			
258.990.52885	ADMINISTRATIVE FEES	\$75,000	\$0	\$0
258.990.52875	NSP 3 REHABILITATION EXPENSES	2,680	0	0
	Total - CONTRACTUAL SERVICES	77,680	0	0
	Grand Total	\$77,680	\$0	\$0



SECTION 12

STATISTICS & MISCELLANEOUS

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

HISTORY TIME LINE

<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
1972	Construction begins on the Middletown Mall downtown
1975	New Arts in Middletown Building
1976	New City Building dedicated
1977	Downtown Middletown Mall is renamed City Centre Mart
1977	Middletown Senior Citizens Center opened
1977	Towne Mall opens with Elder Beerman, McAlpins & Sears as the anchor stores
1980	Population of 43,719
1983	New Middletown Public Library dedicated
1984	Armco moves General Office to New Jersey
1987	City Centre Mart is renamed City Centre Mall
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
1995	Swallen's Department Store, the anchor store in City Centre Mart closes
2000	Population of 51,605
2000	Roof is removed from City Centre Mart and traffic is reopened on Central Avenue and Broad Streets

HISTORY TIME LINE

<u>Year</u>	<u>Event</u>
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
2010	City demolishes vacant Swallen's store and City parking garage downtown
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
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
2020	Population of 48,807
2020	Cleveland-Cliffs completes acquisition of AK Steel Corporation in first half of 2020
2020	Governor Mike Dewine announces stay-at-home orders, business closures, mask mandates, and curfews in response to world-wide COVID-19 coronavirus



Main Street - Gulf Service Station, Sorg Paper Company & downtown city parking lot – circa 1970's

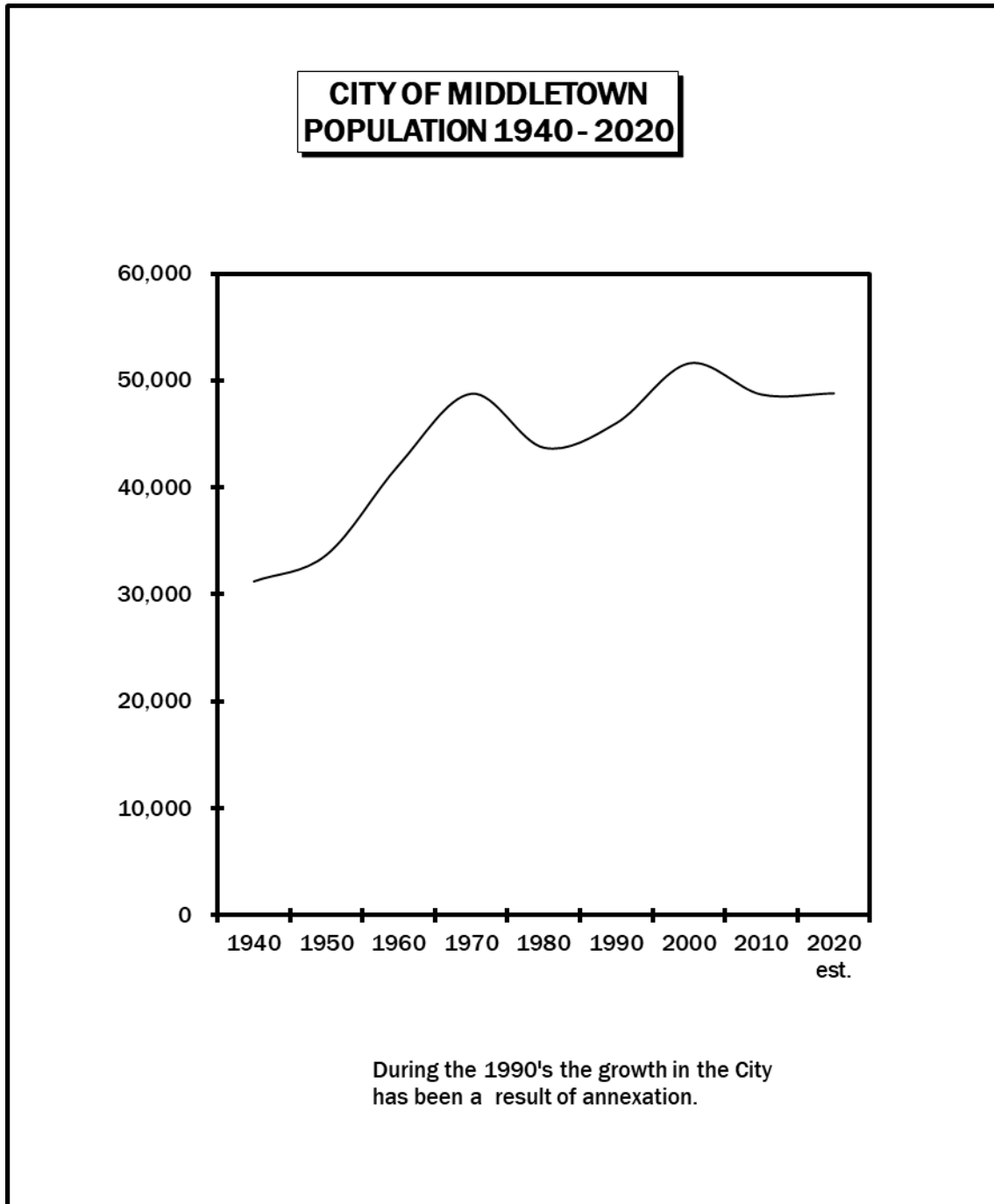
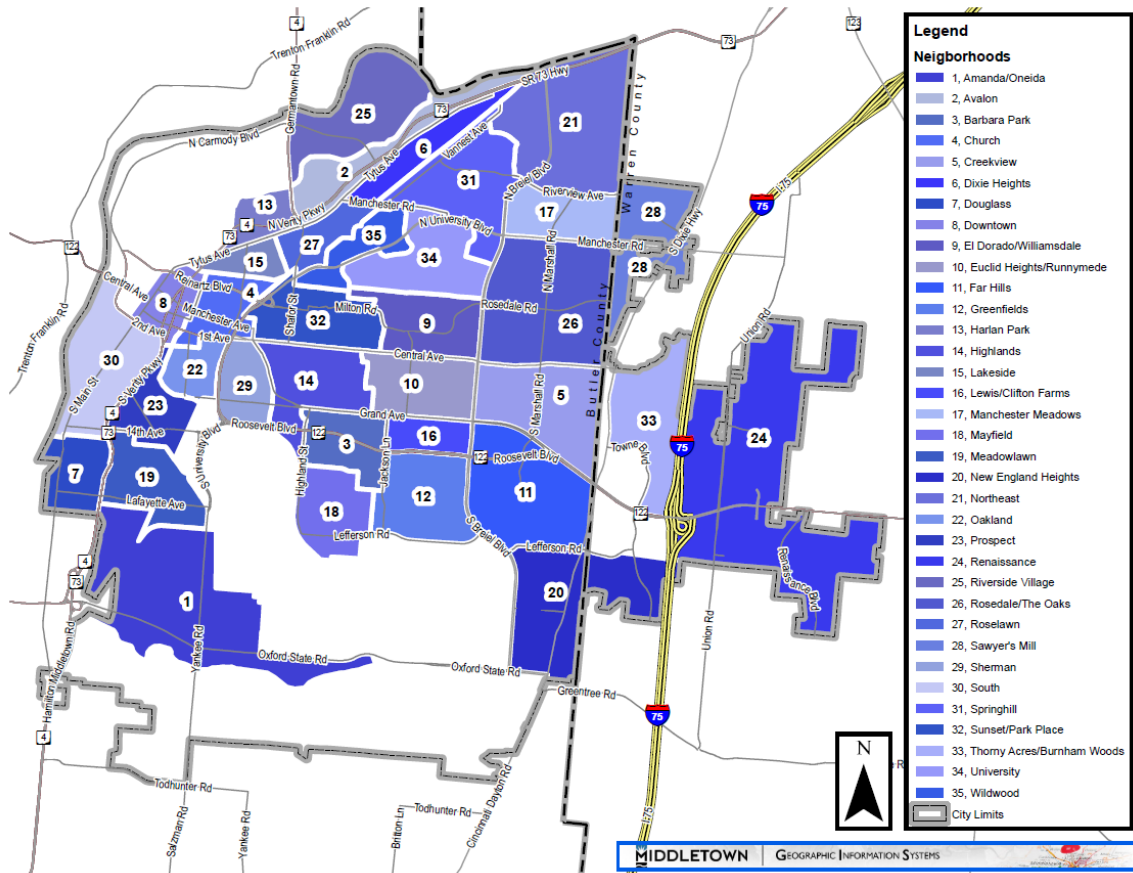


Figure 12.1 Population of the City of Middletown from 1940 through 2020 (data from U.S. Census Bureau)

CITY OF MIDDLETOWN, OHIO
MAP OF NEIGHBORHOODS



CITY OF MIDDLETOWN, OHIO
MISCELLANEOUS STATISTICS
December 31, 2020

Date of incorporation	1833
Form of government	Council - Manager
Area	26.56 square miles
Miles of streets	220
Fire protection:	
Number of stations	4
Number of sworn firefighters	81
Police protection:	
Number of stations	1
Number of sworn police officers	72
Municipal water department:	
Number of water customers	19,977
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
Community Hangars	12
Land:	
Local bus lines	1
Rail:	
Number of railroad systems	2
Education:	
Miami University -	
Middletown Campus Branch Students	1,640
Warren County Career Center-	
Greentree Health Science Academy Students	166

Source: City of Middletown Finance, Economic Development & Engineering Departments

CITY, COUNTY, AND STATE
DEMOGRAPHIC STATISTICS
12/31/2019

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	48,696	368,136	11,536,504
2019 est.	48,807	383,134	11,689,100

Housing ,Income, and Education Statistics

	City of Middletown	Butler County	State of Ohio
Total housing units	22,641	153,241	5,232,869
Homeownership rate	51.2%	68.1%	66.1%
Median value/owner occupied homes	\$97,700	\$172,900	\$145,700
Median family income	\$40,347	\$66,117	\$56,602
Per capita income	\$22,793	\$31,921	\$31,552
Persons below poverty level	25.2%	11.7%	13.1%
High school graduates	84.6%	90.6%	90.4%
Bachelor's degree or higher	15.8%	30.2%	28.3%

Source: U.S. Census Quick Facts

*2019 American Community Survey Estimate

CITY OF MIDDLETOWN, OHIO & NEARBY CITIES
DEMOGRAPHIC STATISTICS
December 31, 2019

	<u>Middletown</u>	<u>Kettering</u>	<u>Hamilton</u>	<u>Fairfield</u>
Population:				
Population - year 2010	48,694	56,163	62,477	42,510
Population - year 2019	48,807	54,855	62,082	42,558
Households:	19,752	24,960	24,731	16,946
Age:				
under 5 years	6.4%	6.0%	6.7%	7.0%
5 years to 18 years	17.2%	15.7%	16.9%	15.5%
65 years and over	15.9%	18.4%	15.4%	16.4%
Education:				
High school graduate	84.6%	94.8%	86.7%	90.3%
Bachelors's degree or higher	15.8%	35.4%	16.2%	28.7%
Unemployment:				
Unemployment Rate - year 2010	*9.1%	9.8%	*9.1%	*9.1%
Unemployment Rate - year 2019	*3.3	3.6%	*3.3	*3.3
Income:				
Median household income	\$ 40,347	\$ 58,970	\$ 47,064	\$ 60,340
Poverty level	25.2%	10.9%	17.1%	8.2%
Per capita personal	\$ 22,793	\$ 34,883	\$ 24,230	\$ 31,165
Housing:				
Housing units	22,641	26,610	28,024	18,347
Homeownership Rate	51.2%	62.4%	54.5%	61.7%
Median value of owner-occupied units	\$ 97,700	\$133,800	\$107,200	\$159,300
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, 2019

	<u>Middletown</u>	<u>Kettering</u>	<u>Hamilton</u>	<u>Fairfield</u>
Employment Status:				
Population 16 years and over	38,142	44,707	48,999	34,227
In labor force	58.7%	65.8%	60.5%	67.7%
Civilian labor force	58.7%	65.5%	60.5%	67.6%
Employed	53.7%	62.8%	56.5%	65.6%
Unemployed	5.0%	2.7%	4.0%	2.0%
Armed Forces	0.0%	0.3%	0.0%	0.1%
Not in labor force	41.3%	34.2%	39.5%	32.3%
Industry:				
Educational, health care, social assistance	20.5%	28.0%	21.3%	21.3%
Manufacturing	18.3%	12.2%	13.8%	16.2%
Retail trade	15.4%	12.3%	12.7%	12.8%
Arts, entertainment, recreation, food services	12.4%	9.1%	13.0%	9.8%
Profession scientific, management & administrative	8.9%	11.8%	7.4%	11.3%
Finance, real estate, insurance	4.8%	6.4%	6.6%	7.4%
Construction	4.5%	4.1%	7.9%	5.5%
Transportation, warehousing, utilities	5.1%	3.0%	5.0%	5.4%
Other services	4.2%	4.4%	4.6%	2.8%
Wholesale trade	2.4%	2.1%	2.9%	3.5%
Public administration	2.1%	4.2%	3.5%	2.7%
Information	0.9%	2.4%	1.1%	1.1%
Class of Worker:				
Private wage & salary	89.7%	81.8%	86.1%	88.8%
Government	7.1%	13.0%	10.0%	7.6%
Self-employed	3.1%	5.0%	3.8%	3.5%
Unpaid family workers	0.1%	0.1%	0.1%	0.1%
Occupation:				
Management, business, science, and arts	26.9%	42.9%	28.2%	33.6%
Service occupations	20.7%	15.7%	20.4%	17.4%
Sales and office	21.0%	23.6%	23.1%	23.7%
Natural resources, construction, and maintenance	7.8%	5.9%	9.6%	7.3%
Production, transportation, and material moving	23.6%	12.0%	18.6%	18.0%
Owners with mortgage	19.3%	11.5%	18.7%	17.4%
Owners without mortgage	19%	12%	16%	13%
Renters	52%	46%	54%	41%

Source: U.S. Census, 2019 American Community Survey 5-year estimates data profiles

PRINCIPAL EMPLOYERS AND PROPERTY TAX PAYERS

PRINCIPAL EMPLOYERS

Employer	YEAR 2019			YEAR 2010		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
AK Steel	2,661	1	13.1%	2,354	1	12.5%
Atrium Medical Center	1,870	2	9.2%	2,225	2	11.8%
Middletown City School District	818	3	4.0%	1,309	3	6.9%
PAC Worldwide Corp	668	4	3.3%			
Kroger Limited Partnership	629	5	3.1%	850	4	4.5%
McDonalds	549	6	2.7%	548	7	2.9%
Miami University	544	7	2.7%	615	6	3.3%
Walmart	517	8	2.5%	424	10	2.2%
Meijer	471	9	2.3%	663	5	3.5%
Tri-County Extended Care	453	10	2.2%	532	8	2.8%
City of Middletown				485	9	2.6%
Total Estimated City Employment	20,300			18,900		

Principal Tax Payers (Real Property)

Taxpayer	Nature of business	2019	2010
		Rank	
Duke Energy	public utility	1	1
NTE Ohio LLC	energy provider	2	
AK Steel	steel manufacturing	3	9
Dynegy- Dicks Creek LLC	public utility	4	
AJB Realty LLC	rehabilitation facility	5	
Rockies Express Pipeline LLC	gas pipeline	6	
Garden Manor/Boymel Family LLC	retirement facility	7	4
Texas Eastern Transmission	gas pipeline	8	
Middletown Coke	metallurgical coke	9	
CTR Partnership LP/Premier Estates	retirement facility	10	
Old Towne-American Housing	apartment complex		10
Sam Boymel	retirement facility		6
Southwestern Ohio Steel	steel processing		2
Precision Strip	steel processing		8
Bavarian Woods	apartment complex		7
Trinity Place Community	apartment complex		5
Compartir LLC/PAC Worldwide Corp	packaging facility		3



SECTION 13

GLOSSARY

GLOSSARY

ADA	American with Disabilities Act
AFG	Assistance to Firefighter Grant
AFIS	Automated Fingerprint Identification System
AOHC	Association of Ohio Health Commissioners
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

GLOSSARY

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.
BCEMA	Butler County Emergency Management Agency
BCHD	Butler County Health Department
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.
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
CARES Act	Coronavirus Aid, Relief, and Economic Security Act
CD	Community Development
CDC	Centers for Disease Control and Prevention
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
CMHD	City of Middletown Health Department

GLOSSARY

COM	City of Middletown
COPS Program	Community Oriented Policing Services Program
COVID-19	Coronavirus disease 2019, abbreviated as COVID-19. 'CO' stands for 'corona', 'VI' stands for 'virus', and 'D' for 'disease'.
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.
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 is prepared in conformity with generally accepted accounting principles by the City and includes an accounting opinion issued by an outside auditor.
Contact Tracing	Public Health staff work with a patient to help them recall everyone with whom they have had close contact during the timeframe while they may have been infectious.

GLOSSARY

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.
Coronavirus	A group of related RNA viruses that cause diseases in mammals and birds. In humans and birds, they cause respiratory tract infections that can range from mild to lethal. Mild illnesses in humans include some cases of the common cold, while more lethal varieties can cause SARS, MERS, and COVID-19
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
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.
ED	Department of Education
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).

GLOSSARY

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.
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.

GLOSSARY

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.
HIDTA	High Intensity Drug Trafficking Areas
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.

GLOSSARY

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 $\$100,000 / 1,000 \times 5.9 = \$590$
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

GLOSSARY

NSP	Neighborhood Stabilization Program – a federal grant program with goals to stabilize neighborhoods
ODH	Ohio Department of Health
ODOT	Ohio Department of Transportation
OEDA	Ohio Economic Development Association
OEPA	Ohio Environmental Protection Agency
OKI	Ohio, Kentucky, and Indiana tristate 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
PPE	Personal Protective Equipment
Pandemic	A disease prevalent over a whole country of the world.
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
RFQ	Request for quote
ROI	Return on investment

GLOSSARY

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.
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.

GLOSSARY

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
ZOOM	Modern enterprise video communications platform for video and audio conferencing, chat, and webinars.



SECTION 14

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