



MIDDLETOWN



City of Middletown, Ohio

2023 Budget

**January 1, 2023 to
December 31, 2023**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Middletown
Ohio**

For the Fiscal Year Beginning

January 01, 2022

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, 2022**. 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, 2023

Legislative

Mayor.....	Nicole A. Condrey
Vice Mayor	Monica J. Nenni
City Council Member.....	Zachary M. Ferrell
City Council Member.....	Talbott C. Moon
City Council Member.....	Rodney E. Muterspaw

Executive/Administrative

City Manager	Paul J. Lolli
Assistant City Manager.....	Nathan E. Cahall
Director of Court Services	Steven P. Longworth
Assistant Economic Development Director.....	Lisha M. Morlan
Finance Director	Samantha J. Zimmerman
Fire Chief.....	Thomas L. Snively
General Counsel	Ashley M. Bretland
Health Commissioner	Jacquelyn D. Phillips
Information Systems Director	Troy S. Anderton
Development Services Director.....	Ashley N. Combs
Police Chief	David M. Birk
Public Works & Utilities Director.....	Scott D. Tadych

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SECTION 1

CITY OVERVIEW

March 21, 2023

Honorable Mayor Condrey
Middletown City Council
Citizens of Middletown

It is my distinct privilege to hereby submit the 2023 City of Middletown Adopted Budget. This document contains the recommended expenditure levels for each of the City's funds covering the period January 1, 2023, through December 31, 2023.

The 2023 budget sees an overall City Fund balance decrease by 0.8% from the budgeted 2022 balance. Revenue sees a 10.3% decrease for 2023, largely due to decreased intergovernmental revenue due to completion of one-time projects from prior years such as the Central Avenue project whose revenues did not recur. Expenditures see a 17.4% decrease, mostly due to a 37% decrease in capital outlay. This is primarily due to the continued effect of an encumbrance in 2021 for the paving work that began in 2021 and that will continue into 2023. This large capital outlay expenditure of \$31.1 in total in the new Special Revenue, Street Levy Fund (Fund 201), resulted from the passing of a ten year street levy, adding an additional 0.25% to the 1.75% income tax rate (now totaling 2.0%).

Although the past several years have been challenging, the City of Middletown has shown strength and perseverance in these times of crisis. COVID-19 is more than a public health crisis, it is a social and economic crisis as well. Schools closed, jobs lost; all signals of a failing economy, however, with the fiscal relief efforts of the United States Government (CARES Act - Coronavirus Aid, Relief, and Economic Security Act and ARPA - American Rescue Plan Act) and the development and a successful implementation of COVID-19 vaccines, Middletown's bright future is the focus of this 2023 Annual Budget. The CARES Act funding left the City in a positive position and allowed a financial forecast that is generally status quo, in a good way. The City will maintain all City services provided in the past with no cuts of any kind.

Middletown has identified five very important goals for our City's future success: Resilient Neighborhoods; Middletown needs a range of housing to accommodate a diverse population, a Thriving Economy; Middletown has a thriving local economy of growing businesses with a strong workforce that creates opportunities for our residents to prosper, Strong Infrastructure; Middletown has public infrastructure capacity to support neighborhoods and the economy, and a safe and efficient transportation system, Health and Public Safety; Middletown is a healthy and safe place to live and work, and Pride in Community; Middletown is a great place to live, work, and play.

The 2023 Budget document incorporates the needs of the community, 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 sight. 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. All of the information contained in this budget message can be found in greater detail in the budget document.

As we enter into 2023, we have areas of concern that will drive us to make the changes necessary to improve our quality of life in Middletown: the public safety of our City and its citizens; the homelessness that our City and surrounding Cities have been working diligently trying to solve with counseling, temporary assistance during cold weather months, and possible temporary housing; the construction of four new City fire stations replacing the inadequate and obsolete existing facilities based on the levy that passed in 2022; creating a healthy mix of housing stock for varied income levels; the future and/or retention of the City jail; needed infrastructure improvements; and job retention and recruitment of employees and employers post-pandemic are just a few of the areas of concern we strive to improve.

Myself, and City staff, have been working diligently on many exciting projects and improvements that are either in the design process, in progress or recently completed in Middletown: the continuation of the largest street paving project in City history, after being neglected for more than twenty years; the redevelopment of historic school sites into a variety of residential homes and townhomes; an exciting multi-use entertainment complex east of I-75 to also include retail, hospitality and housing opportunities; the continued redevelopment and revitalization of the historic Oakland neighborhood; a Downtown Revitalization Process that will restore the Manchester Inn, Sonshine Building and First National Bank building; the demolition and cleanup of the Middletown Paperboard site with plans for future business redevelopment in mind; redevelopment of the old hospital site; the Sonny Hill Jr. Community Center continuing improvements to the City's treatment plants and distribution processes; and the beginning of the construction process of four new state-of-art fire stations.

Middletown is a City of opportunity! There were many new businesses in 2022:

- Hector's Taco Shop
- Whitewater Express Car Wash
- Inkspirations Tattoo Co.
- Slab Jacks
- Trapperchick
- 5 Star Barbershop
- Ice Cream Dreams and Confections
- PHE Logistics
- Harbor Freight Tools
- Genuine Auto Parts
- Wireless Choice of Dayton
- Lavish Looks Salon
- Cronin Ford
- Summit Financial Advisors
- Twisted Scissors
- King of Knives
- Kenship Real Estate Services
- Kim's Garage
- DM Diesel & Parts LLC
- Four Bros Petroleum Inc.
- Peak Environmental
- Lee Supply Corp.
- Run Away Tacos
- Mist Distributors
- MK Airsoft
- Mr. Hotdog

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.

2023 Budget

The City of Middletown 2023 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 2023 budget totals \$140,578,447 for expenditures and \$112,024,218 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 2023 budget:

- Keep public safety, economic development, neighborhood development, sustainable finances, revitalization and street improvements as a priority
- Includes a 5% across-the-board wage adjustment for all non-union employees. All other wage increases are based upon the previously approved collective bargaining agreements.
- Our Income tax revenue is projected to increase 7.5% over 2022 budget
- A 4% increase for the City's share of health insurance
- There is no City funding to the Transit Fund – this is typically \$120,000
- There is no City funding to the Health Department Fund – this is typically at least \$103,000
- There is a reduction of City funding to the Municipal Court Fund of approximately \$175,000
- There is a restored General Fund transfer to the Airport Fund of \$120,000

Significant Changes within the 2023 budget:

Personnel changes:

- Addition of three School Resource Officers – partially paid by Middletown City Schools
- Addition of one Patrol Officer in Uniform Patrol to focus on traffic
- Addition of one Patrol Officer in Narcotics to assist with suspect processing
- A new Airport Manager in the Airport Fund to oversee airport operations
- Addition of two Equipment Operator positions in Auto & Gas Tax Fund to improve Streets Division operations
- Addition of one Secretary position in Planning/Zoning

No yearly rate increases

No yearly rate increases are included for the enterprise funds encompassing Sewer, Water, Solid Waste, or Storm Water utilities. A water rate survey is in process as of the end of 2022 and it is expected that rate increases may start in 2024.

Capital Projects:

Paving remains a clear and established priority in the 2023 budget. Overall, including the Central Avenue project, the City will be spending \$2.95 million on paving. All while continuing the Street Levy Paving Project that was encumbered in 2021.

- Local Street Paving - \$2,950,000 (various funds)

The following listing of capital improvements in 2023 will serve to enhance the community's business gateway and further support economic development measures. Infrastructure projects remain among the top priorities for the City of Middletown. The following listing is of the major projects scheduled per each Capital fund:

General Capital

- Local Street Paving - \$1,300,000
- City Building North Promenade - \$150,000

Sewer Capital

- System Replacement Program - \$4,200,000
- Secondary Aeration System Upgrades - \$2,000,000

Storm Water Capital

- System Replacement Program - \$450,000
- City Building Pavers - \$300,000

Water Capital

- Lime Processing Facility - \$13,500,000
- Water Storage Tank - \$7,000,000
- Water System Replacement Program - \$3,100,000
- WTP Power Substation Improvements - \$1,740,000

Airport Capital

- Airport Facility improvements - \$250,000

In conclusion, I am both pleased and honored to present for use and display this adopted fiscal year 2023 comprehensive City budget document.

Respectfully,



Paul J. Lolli
City Manager

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

VISION
Middletown – A Better Place

MISSION

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

VALUES

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

INTEGRITY

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

SERVICE

Our product is service; our customers are our friends and neighbors in the Middletown Community.

We will take personal responsibility for resolving problems. We will strive to do more than is expected.

PEOPLE

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

FISCAL ACCOUNTABILITY

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

COLLABORATION

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

FINANCIAL POLICIES AND GOALS

BENEFITS OF ESTABLISHED FINANCIAL POLICIES

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

FINANCIAL REPORTING POLICIES

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

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

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

ACTION: After Council deliberation of the City Manager's budget and a public hearing on the resulting document, an annual budget is presented for adoption prior to December 31 each year. A formal Appropriations Budget Document is published and submitted to GFOA 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 Annual Comprehensive 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, 2021 are summarized as follows:

	<u>Fair Value</u>	<u>Average Maturity Years</u>
US Government and Agency	\$28,930,022	2.15
US Treasury Notes	\$11,068,571	2.24
Star Ohio	\$16,661,251	n/a
US Money Market Funds	<u>\$8,325,446</u>	n/a
	<u>\$64,985,290</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 \$50 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, 2021, the City of Middletown bonded and unbonded debt consisted of:

Special Obligation Bonds/Notes (Governmental Funds)	\$28,684,000
General Obligation Bonds/Notes (Governmental Funds)	13,355,753
General Obligation Bonds/Notes (Proprietary Funds)	<u>7,345,000</u>
Total	\$49,384,753

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 June 2022 upgrading the City of Middletown's bond rating from "A1" to "Aa3" citing an increased tax base, bolstered reserves and signs of reinvestment in the local economy. For 2023, \$0.6 million income tax revenue will be transferred to the General Obligation Bond Retirement Fund and \$0.4 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, 2021, the City's compliance with the 10.5% and the 5.5% limitation statutes were as follows:

Total Assessed Valuation		\$848,115,520
(a) 10.5% Limit		\$ 89,052,130
Total Amount of City Debt subject to the 10.5% limit		<u>(13,978,303)</u>
Amount Available Within the 10.5% Limit		<u>\$ 75,073,827</u>
(b) 5.5% Limit		\$ 46,646,354
Total Amount of City Debt subject to the 5.5% limit		<u>(13,978,303)</u>
Amount Available Within the 5.5% Limit		<u>\$ 32,668,051</u>

On November 3, 2020, Middletown voters approved a City Income Tax increase of an additional 0.25%, to the previous total of 1.75% (now totaling 2.0%), to be earmarked for street paving beginning January 1, 2021 and ending December 31, 2030. On March 22, 2021, the City issued long term Income Tax Special Obligation Revenue Bonds in the amount of \$31,575,000 at 1.48% interest, with a maturity date of 12/01/2030. The Term Bond was issued to provide the financing for the construction, repair, improvement and maintenance of streets and roadways in the City of Middletown.

General obligation bonds were issued in 2022 to replace the short term Bond Anticipation notes issued in 2021. These various purpose improvement bonds were for a Fire ladder truck (\$1,300,000) and a maintenance building at the water reclamation facility (\$2,000,000).

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 as of December 31, 2021.

			SUBJECT TO
	ALL DEBT	EXEMPT	LIMIT
General Obligation Bonds	\$ 10,795,000	\$ 750,450	\$ 10,444,550
Special Assessment Bonds	\$ 29,311,000	\$ 29,311,000	\$ -
Police & Fire Pension Accrued Liability	\$ 633,753	\$ -	\$ 633,753
Enterprise General Obligation Bonds	\$ 5,345,000	\$ 5,345,000	\$ -
Bond Anticipation Notes	\$ 3,300,000	\$ -	\$ 3,300,000
Total Debt	\$ 49,384,753	\$ 35,406,450	\$ 13,978,303

CITY OF MIDDLETOWN STRATEGIC SUMMARY

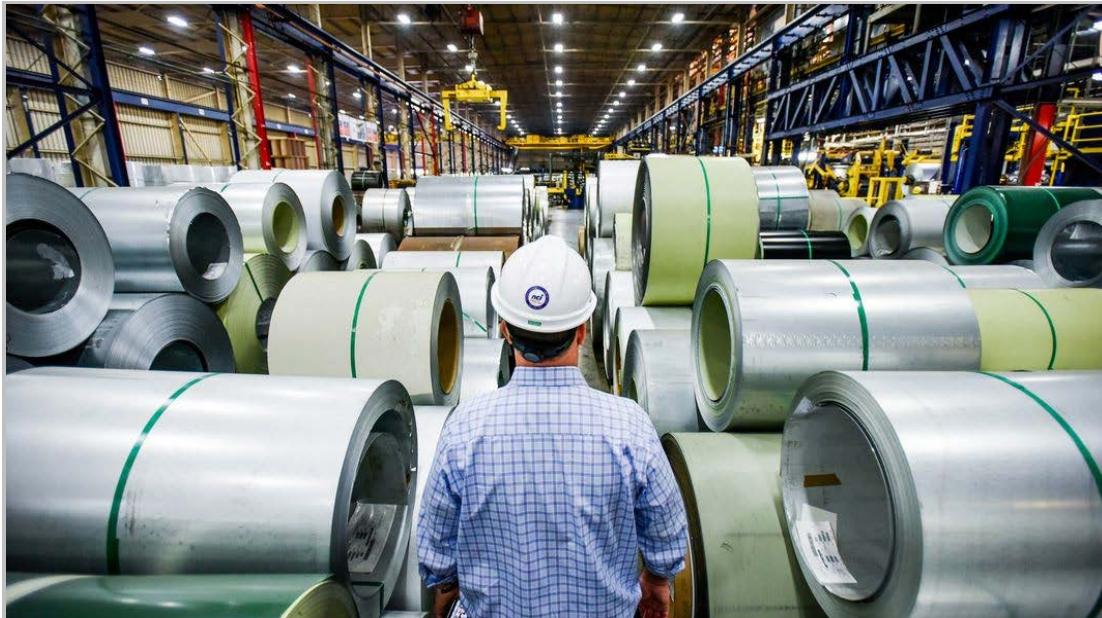


RESILIENT NEIGHBORHOODS – Middletown needs a range of housing to accommodate a diverse population.

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 improve housing conditions and reduce vacancies through further demolition, renovation of existing homes, and infill construction in limited areas.
- Attract housing stock that meets a variety of needs and amenities.
- 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 by 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.
- Continue to 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.
- Re-balance the number of subsidized housing units and increase the workforce population in Middletown to align with regional averages more closely.
- 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 public infrastructure capacity to support neighborhoods, the economy, and 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 the City's 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.
- Continue to implement the Fire Department's 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 proactively connect first responders to the community and reduce the need for emergency responses.
- Support efforts to address food deserts and provide access to healthy eating choices in all areas of the City.
- Promote a physically active 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 to live, work, and play.

Objectives

- Promote and encourage civic pride.
- Encourage connectivity, grassroots organizing, and neighborhood groups to allow all residents to be a part of a community network.
- Support the retention and expansion of arts, entertainment, and recreation opportunities throughout the City.
- Promote downtown and the riverfront as regional destination locations.
- Advertise and promote Middletown's assets to attract new visitors and residents.

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 50,998 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 and growing 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 winter holiday celebrations, Light Up Middletown and new starting in 2021, the Holiday Whoopla, both 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!



Downtown "Holiday Whoopla" 2021

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 and plaza

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.

Downtown – Sunset on Central Avenue facing west

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.



Downtown "Thunderfest" 2021

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 the Franklin city limits. There is also a ten mile segment in nearby Hamilton, Ohio. Work is to connect the Middletown bike path to Franklin, was 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.



Hot air balloons float high above Smith Park and the Middletown Regional Airport during the Ohio Challenge held annually in July

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. Planning began in 2022 to provide free Wi-Fi internet service in six of the City's major parks transforming them into Smart Parks for the community.



Sunset Park after recent renovations

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.



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



Cliffs Steel Research & Innovation Center (formerly AK Steel)

AK Steel, now Cleveland-Cliffs, has been an important part of the Middletown community since 1899 when The American Rolling Mill Company first opened.

AK Steel 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 2,340 in Middletown, Ohio, including the Middletown Works, the Middletown Research and Innovation Center. Cliffs also occupies company offices in nearby West Chester Township.

The Cliffs 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.

The Cleveland-Cliffs Middletown Works supplies three million net tons of raw steel annually. The Middletown facility is an integrated steel operation with carbon steel melting, casting, hot- and cold-rolling and finishing operations. Products include hot-rolled and cold-rolled carbon steels, enameling steels, electrogalvanized ZINCGRIP ELECTROSMOOTH steels, hot-dip galvanized ZINCGRIP products, aluminized carbon and stainless steels, all serving the automotive, appliance, heating, ventilation, air conditioning, culvert and distributions markets. Middletown is very proud of its history in the steelmaking industry.

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 more than \$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.



Downtown – Main Street facing north

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. 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 twenty-four 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 of 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 newly completed 75 Logistics Center is now home to Cintas and DHL. 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. DHL, a Germany based global logistics company that specializes in international shipping, courier services and transportation leased the remaining 357,416 square feet.



75 Logistics Center – now home to Cintas and DHL

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.



Middletown landscape at northbound exit ramp on 122

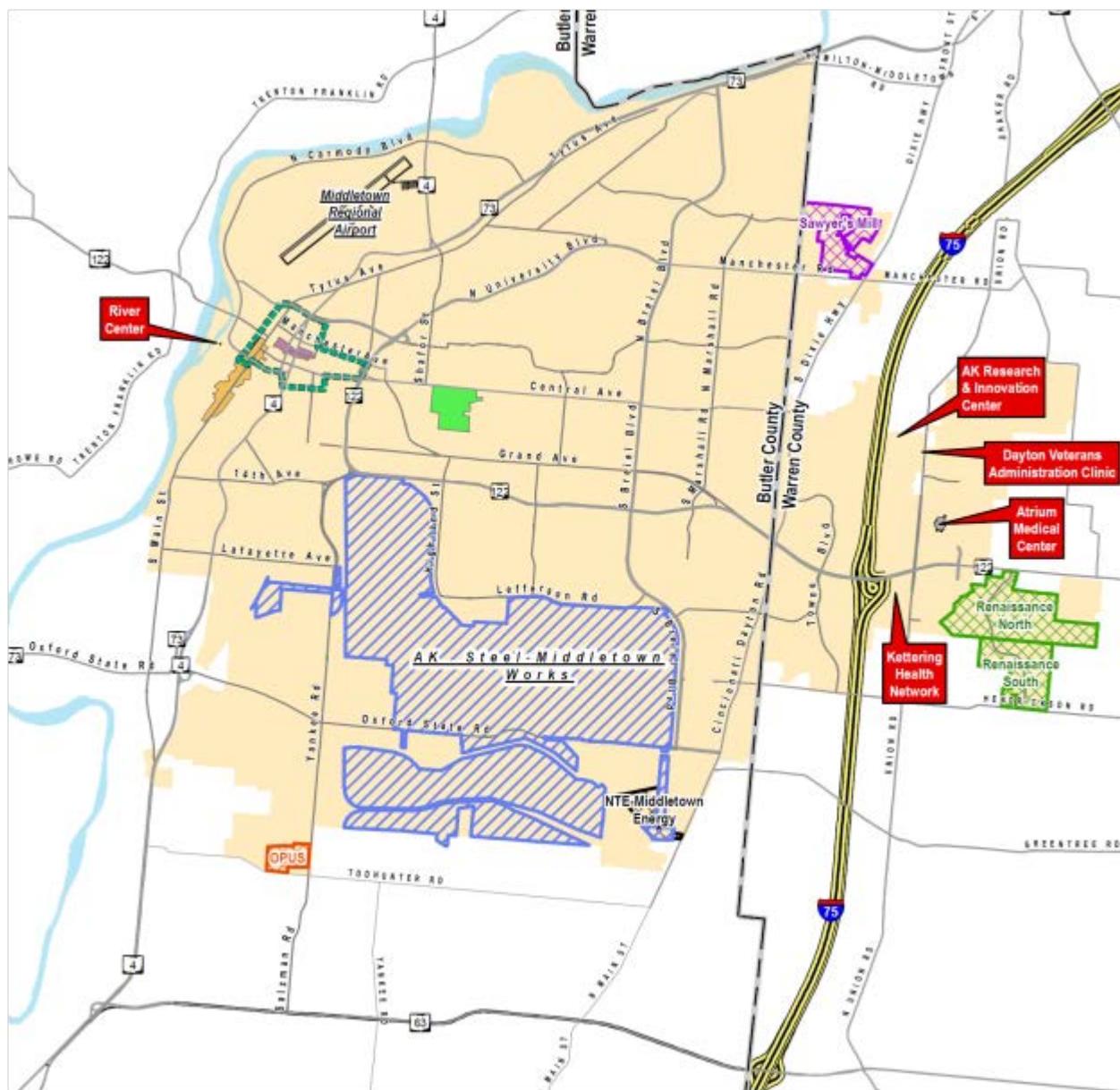


Interstate 75 – Middletown, Ohio exit at State Route 122 facing northwest

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.



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



Map of Middletown



1 in = 1 miles

MIDDLETOWN

GEOGRAPHIC INFORMATION SYSTEMS



Legend

Symbol	Description	Historical District
Red square	OPUS	Central Ave Historic Dist
Blue square	Sawyer's Mill	Highlands Historic Dist
Green square	Renaissance Area	S Main Historic Dist
Light Blue square	AK Steel/Middletown Works	
Black square	NTE-Middletown Energy	
Grey square	Landmarks	
Blue square with green outline	Downtown	
Yellow square	Great Miami River	
Light Yellow square	Middletown Corp Limits	
Black line	County Line	

Capital Improvement/Infrastructure

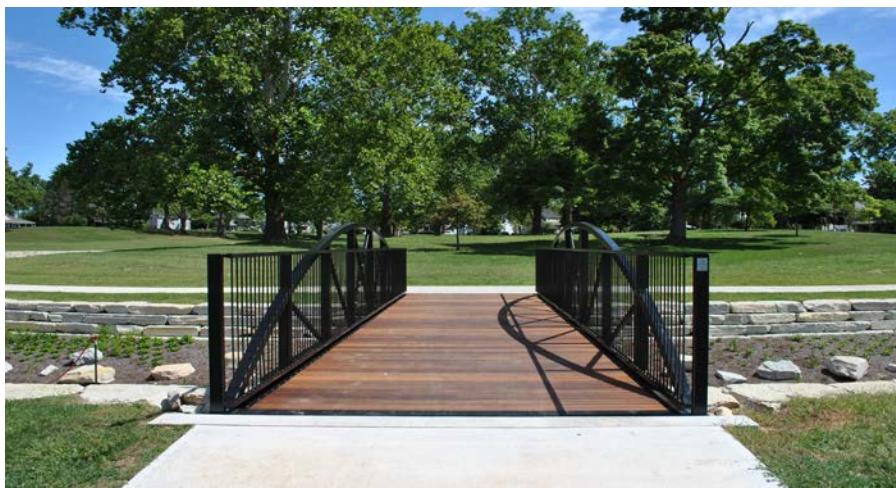
A two-mile portion of Oxford State Road from Spurlino Way to Yankee Road has been reconstructed and widened to three lanes with water main replacement, and storm and sewer improvements. The \$6.6 million improvement project was completed in November 2017 and now opens up hundreds of acres to commercial 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"

The second Long Term Control Plan project was completed in late 2021. 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 northwest end. The Design process for a third Long Term Control Plan project will begin in 2022. The City of Middletown's consent decree with the EPA requires the design and construction of a 5.1 MG CSO storage tank to mitigate combined sewer overflows into the Great Miami River.

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 10.4 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 18.8 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.

Approximately 22,000 MTUs (Meter Transmission Units) that were installed in 2005, are now reaching the end of their useful life. These units allow City staff to obtain remote readings from all meter locations for billing purposes and are used to monitor usage by City staff and/or the homeowner. Over the last several years we have begun the process of replacing the MTUs as they fail. Since the MTU's were all installed around the same time, the remaining MTUs are expected to begin failing within the next year. The MTU Replacement project is estimated to cost \$2 million which is split evenly between the water and sewer capital funds in the 2022 budget. Work to complete this project is ongoing in 2023.

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, and \$504,000 for 2021 to repair and install airport fencing. Capital improvements continue in 2022 with an additional \$625,000 in grant monies to be spent on apron improvements to hangar areas.

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 was completed in 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.

On November 3, 2020, Middletown voters approved a ten year street paving levy. This dedicated bond issue effective January 1, 2021, added an additional 0.25% to the 1.75% income tax rate (now totaling 2%), and will allow for \$31.3 million to be spent on paving. This, and an additional \$4 million that was available due to historically low interest rates and a very competitive bid structure and process, are not the only paving projects on tap for Middletown in both 2021 and 2022. In total, the City of Middletown will be doing \$51 million in paving projects, totaling 200 lane miles or 1/3 of the City's total lane miles. This Street Levy had a huge impact on the 2021 budget, which was amended and supplemented due to the levy passing after the completion of the 2021 budget.

A total of \$6.6 million for Central Avenue Improvements is included in the 2022 Budget. Work to reconstruct a half mile segment of Central Avenue from University Boulevard to Verity Parkway (Canal St.) in downtown Middletown, will take place beginning in late February, 2022 with completion by early 2023. The project will upgrade aging infrastructure that is in poor condition by replacing pavement, curb, sidewalk, water main and services, and street lighting. This project will also include rehabilitating the existing combined sewer, providing new storm sewer with sustainable storm water management, traffic calming, technology infrastructure, and other functional streetscape amenities consistent with the Middletown Downtown Master Plan.

The ODOT Urban Paving Program completed paving State Route 73 from Germantown Road to the city corporation limits in 2021. This program will resurface and reconstruct State Route 73 from Tytus Avenue and Germantown Road in 2022.

Local Street Paving project for 2023 consists of resurfacing and reconstruction of various streets throughout the City. The streets considered here have had no major rehabilitation for nearly twenty years and all have a Pavement Condition Rating less than sixty. 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 to current standards where necessary. Storm sewers, catch basins, and manholes will be repaired or replaced as needed.

The local street paving program for 2023 will pave the following streets (or portions of):

- Breiel Boulevard
- Casper Avenue
- Daniel Court
- Freedom Court
- Jefferson Avenue
- Jewell Avenue
- Kenway Place
- Leibee Street
- Philadelphia Avenue
- Reynolds Avenue
- Whisman Drive

**Preliminary list – Streets may change



2022 PERFORMANCE METRICS

The City of Middletown performs a wide variety of services. Performance Metrics or Measures can assist in efficiency and effectiveness based on the goals and objectives of the City referenced in the Strategic Summary of this document. 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 2020 fiscal year end Comprehensive Annual Financial Report. This was the 34th year in a row to receive this award. The 2021 Financial Report is currently in review and the City fully expects to receive the award for that year.
- Received “Distinguished Budget Presentation Award” for the 2022 Budget. This was the 28th year in a row to receive this award.
- Received “Award for Outstanding Achievement in Popular Annual Financial Reporting” for the first time for the 2017 fiscal year and continued to receive this award for 2018, 2019 and 2020. The 2021 Popular Report is currently in review and the City fully expects to receive the award for that year.
- Water and Sewer Administration opened a total of 3,094 accounts in 2022:
 - Commercial Accounts – 102
 - Industrial Accounts – 4
 - Residential Accounts – 2,960
 - Multi-Unit Accounts – 28
 - Miscellaneous Accounts - 0

Water and Sewer Administration closed a total of 3,316 accounts in 2022:

- Commercial Accounts – 137
- Industrial Accounts – 4
- Residential Accounts – 3,148
- Multi-Unit Accounts – 27
- Miscellaneous Accounts - 0
- Income Tax Division had 6,129 walk-in customers, 577 E-filers, and 595 new withholding accounts. Income tax revenue totaled \$33,725,306.
- Accounts receivables processed approximately 7,351 cash receipts.

2022 PERFORMANCE METRICS

Finance Department, (continued)

- *Account payables issued 12,208 checks totaling \$62,333,412:*
 - *Water refunds – 830 checks totaling \$95,867*
 - *Income tax refunds – 719 checks totaling \$479,974*
 - *Vendor payments – 10,659 checks totaling \$61,757,571*
- *Payroll processed 154 payrolls, set up 58 new employees, closed out 53 employees who terminated employment (including seasonal and part-time), and issued term pays to 45 employees. (A yearly total of 29 term pays are included in total number of payrolls processed)*
- *Purchasing issued 779 purchase orders and held 30 bid openings*

Public Works Department

- *Electronics Maintenance – Traffic signals repaired – 725*
- *Parks/Grounds Maintenance – Trees removed & Planted – 51*
- *Parks/Grounds Maintenance – Trees trimmed & mulched – 247*
- *Parks/Grounds Maintenance – Hours removing brush and limbs – 1,026*
- *Parks/Grounds Maintenance – Hours overseeing mowing contractors – 828*
- *Parks/Grounds Maintenance – Playground equipment repaired – 9*
- *Parks/Grounds Maintenance – Hours picking up litter & debris – 2,054*
- *Parks/Grounds Maintenance – Hours for special events – 1,552*
- *Parks/Grounds Maintenance – Hours for maintenance of splash pads – 70*
- *Parks/Grounds Maintenance – Hours treating with pre-emergent/herbicides – 283*
- *Parks/Grounds Maintenance – Hours spent on flowerbed maintenance/design – 1,378*
- *Municipal Garage – Fuel usage for City vehicles and equipment - \$654,699*
- *Sewer Maintenance – Cleaned 18,443 feet of sewer mains*
- *Storm Water/Sewer Maintenance – Lane miles swept – 2,797*
- *Streets Maintenance – Tons of asphalt used in pothole patching/water cut repairs – 1,002.3*
- *Streets Maintenance – Street signs repaired/replaced/removed – 139*
- *Streets Maintenance – Amount of AC20 (tar) used for potholes/water cuts – 443.35 gallons*
- *Streets Maintenance – Number of snow events – 6*

2022 PERFORMANCE METRICS

Public Works, (continued)

- *Streets Maintenance – Regular hours for snow removal (all divisions) – 1,231*
- *Streets Maintenance – Overtime hours for snow removal (all divisions) – 1,494*
- *Streets Maintenance – Tons of salt used during snow events – 1,833*
- *Water Reclamation – Millions of gallons of wastewater treated – 7,058.75*
- *Water Reclamation – Millions of gallons of wastewater treated (daily average) – 19.39*
- *Water Maintenance – Water mains repaired – 43*
- *Water Treatment – Millions of potable water produced – 4,007.39*

Police

- *Total calls for service- 48,288*
- *Total arrests – 4,653*
- *Total DUI arrests – 155*
- *Total traffic accidents – 939*
- *Total Citizen Complaints - 4*
- *Total “Use of Force” incidents – 97*
- *Total warrants served – 2,137*
- *Total cases assigned to Detectives – 315*
- *Total training hours – 4,093*

Fire

- *Total calls – 13,109*
- *Total Fire calls – 2,712*
- *Total EMS calls – 10,397*
- *Total Fire inspections – 192*

Law

- *Civil Division – Contracts reviewed – 255*
- *Civil Division – Legislation reviewed/drafted – 202*
- *Civil Division – Labor issues filed – 8*
- *Criminal Division – Pending cases in Middletown Municipal Court – 9,689*
- *Criminal Division – Letters sent (RE: private complaints) – 0*

2022 PERFORMANCE METRICS

Law, (continued)

- *Criminal Division – Letters created for MPD – 47*
- *Criminal Division – Appeals filed by/against the City – 1*
- *Office of Administrative Hearings – Notices of Civil Offenses sent by all departments – 111*
- *Office of Administrative Hearings – Number of hearings held for Notices of Civil Offense – 5*

Health

- *Birth Certificates issued – 4,594*
- *Death Certificates issued – 4,310*
- *Birth Certificates filed – 916*
- *Death Certificates filed – 1,187*
- *Indigent Cremations – 33*
- *Food Service Operations/Vending Inspections – 473*
- *Sewage Inspections - 41*
- *Retail Food Establishment Inspections – 169*
- *Swimming Pool Inspections – 104*
- *Meetings/Conference Calls*

Conference Calls - Health Commissioner & Environmental Health Director:

- *ODH Conference Call*
- *COVID ODH Emergency After Hours Calls*
- *Harm Reduction*
- *Southwest Ohio Health Commissioner Meeting*
- *Southwest Executive Steering Committee Meeting*
- *Emergency Preparedness Meeting*
- *Suicide Prevention*
- *Unhoused/Homeless Meeting*
- *Healthspace Conference Call*
- *AOHC Conference Calls*
- *Governor's Calls*
- *Southwest Ohio Food Roundtable*
- *ODH Swimming Pool Conference Call*
- *AOHC Spring Conference*
- *AOHC Fall Conference*
- *ODH Sewage Conference Call*

2022 PERFORMANCE METRICS

Health, Continued

Community Meetings attended by Health Commissioner

- *Middletown Healthy Coalition Leadership Meeting*
- *Rotary Presentation*
- *MLK Presentation*
- *Centerpoint Board Meeting & Program Committee*
- *EOC with Butler County*
- *Regional Exchange*
- *Family Children First Council (FCFC) & Executive Committee*
- *COVID-19 Community Partner Meeting*
- *OneOhio Board Meeting*
- *Butler County Cares Meeting with County Commissioner, Cindy Carpenter*
- *Kiwanis Presentation*
- *Unhoused Action Circle*
- *Mental Health Action Circle*
- *Executive Housing Committee*
- *Comprehensive Plan Task Force*
- *Middletown Connect (OHIZ)*
- *American Heart Association Meeting*



SECTION 2

BUDGET OVERVIEW

INTRODUCTION

The City's Annual Operating Budget provides financial information regarding anticipated revenues 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 are 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 for 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 are 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 2022 are the beginning of the year cash balances. The 2023 beginning cash balances are estimated, assuming that all of the expenditures budgeted for 2022 are spent. Fund balances at the end of 2023 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 2023 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

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 were up \$1.2 million (December 2019 YTD) compared to December 2018 YTD receipts. The Public Safety Levy was up \$171,000 for the same time period. The amount collected through December 2019 was 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 showed 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 soon be constructed that will house an avionics technician-training program and drone technology program.

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 had/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 was 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 remained as anticipated. The pandemic negatively impacted YTD Income Tax Revenues by approximately

\$2,239,636. The 2020 Income Tax Revenue Budget was \$1,877,761 less than the 2019 actual revenue, meaning we ended 2020 \$361,875 below projections. With the addition of CARES Act funding the General Fund surpassed projected revenue overall at 105%. The 2020 year-end General Fund unencumbered balance of \$9,227,389 included \$2,205,218 of CARES Act funding used for Public Safety salary reimbursement.

The largest increase in the 2021 Budget was 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 the City Manager's Department. While most revenue sources decreased in the 2021 budget, the overall budgeted revenue increased by 9.44% due to the 39.37% increase in intergovernmental revenue. Overall expenditures increased by 59.64%, due to a 234.08% increase of capital outlay. This large increase was due to newly scheduled paving projects that resulted from the passing of a new Street Levy. In November 2020, Middletown voters approved a City Income Tax increase of 0.25% (going from 1.75% to 2%) to be earmarked for Streets beginning in January 2021 and for the next ten years. The \$31.3 million in revenue will be spent on paving. This and an additional \$4 million that was available due to historically low interest rates and a very competitive bid structure, along with already scheduled paving projects will allow the City to spend \$51 million paving approximately 200 lane miles of City roads or 1/3 of the City's total lane miles. The City will be able to accomplish this in the first two years of the levy due to the issuance of Special Revenue Debt.

In 2022, revenue is expected to decrease by 6.51% primarily due to Intergovernmental revenue increasing by 19.35% from the 2021 budget of \$17,934,137. This is due to the large federal grant for the reconstruction of Central Avenue between Verity Parkway and Charles Street. The City will also issue \$15.1 Million in debt for several water and sewer capital improvement projects in 2022. Expenditures will show a decrease in 2022 due to the large encumbrance for the Street Levy Project occurring in 2021. Capital Outlay sees a decrease of 33.04% from the 2021 budget total of \$60 Million to \$40.2 Million in the 2022 budget. The 2022 ending fund balance projection of \$74.4 Million which is 5.75% higher than the 2021 projected ending balance of \$70.3 Million.

The American Rescue Plan Act of 2021, also called the COVID-19 Stimulus Package or American Rescue Plan is a \$1.9 Trillion economic stimulus bill passed by United States Congress and was signed into law by President Joe Biden on March 11, 2021, to speed up the United States' recovery from the economic and health effect of the COVID-19 pandemic and the ongoing recession. Included among the provisions in the Act is \$350 Billion in direct aid to State and local governments. Within that total, Cities and Counties are to receive \$130.2 Billion and Cities alone will receive \$65.1 Billion. Nationally, there is \$45.57 Billion set aside for so-called "metro" Cities and in the State of Ohio there are thirty-five such designated "metro" Cities, of which Middletown is one, that will share \$2.24 Billion. Middletown will receive approximately \$18.9 Million. This influx of funds will have a significant impact on the 2022 budget once projects and uses are decided. Once this has occurred there will be amendments and supplemental appropriations to the 2022 budget. These funds will have a transformational effect on our City.

Current Financial Environment

Long Term Control Plan projects, paving, sewer system upgrades and water distribution system upgrades are the major capital improvement projects for 2023. Street paving projects will continue to be and are still high priority after years of limited funding and neglect.

In 2023 revenue is expected to decrease by 10.3% from the previous budget. This is due to a mix of both increases and decrease in individual revenue line items. On the increase side charges for services are expected to increase by 4.7% in 2023. This is generally driven by increases in expected Emergency Services fee and Administrative fees. Income Tax revenue is also expected to rise 7.5% above the 2022 budgeted amount. On the side of decreased revenue the main driver is Intergovernmental revenue which is expected to drop 50.6%. This is attributable to the continued reduction of Federal, State and other Local funding during the COVID pandemic that has tapered off as the pandemic wanes and to a reduction in intergovernmental loan revenues during the projected year. 2023 expenditures are expected to decrease by 17.4% over the prior year's budget. Efforts to increase the number of city employees in important areas including public safety and public works are being offset by controlled spending in contractual services and commodities and by less expected capital expenditures.

The City's Investments stand at just under \$68 Million, up from approximately \$56 Million in the prior budget presentation. Interest yields remain consistent from 2022 and the growth in the account is mostly attributable to higher than expected revenues. These investment continue to be the primary source of interest generation income for the City. The City continues to monitor the interest rate environment and asset allocation in the portfolio to maintain investment portfolio health.

The City continues to focus on capital investments such as construction of new Fire Stations, paving, and water & sewer infrastructure during 2023. The City is also focused on maintaining and growing a dedicated workforce to ensure the citizen of the City receive the best service possible while keeping a careful eye on costs.



Current Major Fund Financial Pro Forma Projections are as follows:

General Fund

GENERAL FUND	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2024 Projected	2025 Projected	2026 Projected
BEGINNING BALANCE: 1/1	\$4,505,440	\$5,748,060	\$8,636,332	\$9,659,035	\$11,327,134	\$13,818,652	\$14,991,254	\$14,991,254	\$14,991,254	\$14,991,254
PROJECTED REVENUES										
PROPERTY TAXES	2,450,335	2,594,843	2,660,876	2,801,073	3,203,253	3,203,253	3,235,286	3,267,638	3,300,315	
LICENSES & PERMITS	387,095	455,002	395,806	517,802	607,139	607,139	613,210	619,342	625,536	631,791
INTERGOVERNMENTAL	1,849,784	2,257,346	1,764,626	1,356,590	1,657,711	1,771,256	2,023,460	2,043,695	2,064,132	2,084,773
FINES & FORFEITURES	7,478	8,138	16,737	15,710	20,237	21,512	20,911	21,120	21,331	21,545
CHARGES FOR SERVICES	4,453,777	4,680,524	4,370,948	4,366,899	4,658,847	4,658,847	5,341,441	5,394,855	5,448,804	5,503,292
INTEREST INCOME	72,145	114,958	264,645	169,816	144,206	144,206	118,682	119,869	121,068	122,278
RENTALS AND LEASES	76,226	98,412	88,937	67,941	52,241	71,323	72,036	72,756	73,484	74,219
MISC. REVENUE	1,244,452	1,843,050	1,513,720	3,269,581	2,684,376	1,444,644	1,459,091	1,473,682	1,488,419	1,503,303
INCOME TAX & PS LEVY TRANSFERS	18,398,694	18,798,213	19,761,000	18,196,950	24,095,762	22,373,237	23,102,088	23,333,109	23,566,440	23,802,104
TRANSFERS-IN	2,485,612	2,937,112	2,617,000	5,904,130	2,783,931	2,825,525	2,964,451	2,994,096	3,024,036	3,054,277
TOTAL REVENUES	31,425,598	33,787,598	33,454,295	36,666,492	39,907,703	37,120,742	38,918,623	39,307,809	39,700,887	40,097,896
PROJECTED EXPENDITURES										
TOTAL PERSONAL SERVICES	22,463,972	23,130,515	24,042,294	24,370,044	25,419,831	26,707,531	28,911,787	29,200,905	29,492,914	29,787,843
CAPITAL OUTLAY	808,898	1,122,770	1,239,981	2,465,904	2,802,189	1,615,245	1,478,416	1,493,200	1,508,132	1,523,213
OTHER	6,910,108	6,646,041	7,149,317	8,162,445	9,194,165	7,625,364	8,528,420	8,613,704	8,699,841	8,786,840
TOTAL EXPENDITURES	30,182,978	30,899,326	32,431,592	34,998,393	37,416,185	35,948,140	38,918,623	39,307,809	39,700,887	40,097,896
ENDING BALANCE 12/31	\$5,748,060 20.5%	\$8,636,332 28.6%	\$9,659,035 31.3%	\$11,327,134 34.9%	\$13,818,652 39.5%	\$14,991,254 40.1%	\$14,991,254 41.7%	\$14,991,254 38.5%	\$14,991,254 38.1%	\$14,991,254 37.8%

Income Tax

INCOME TAX	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2024 Projected	2025 Projected	2026 Projected
BEGINNING BALANCE: 1/1	\$117,293	\$445,733	\$380,773	\$466,091	\$76,872	\$1,862,234	\$25,000	\$25,000	\$25,000	\$25,000
PROJECTED REVENUES										
INCOME TAXES	24,495,698	24,941,368	26,309,538	23,726,902	35,134,997	29,871,732	32,114,509	32,435,654	32,760,011	33,087,611
TOTAL REVENUES	24,495,698	24,941,368	26,309,538	23,726,902	35,134,997	29,871,732	32,114,509	32,435,654	32,760,011	33,087,611
PROJECTED EXPENDITURES										
TOTAL PERSONAL SERVICES	504,462	554,600	586,430	589,851	629,088	658,447	675,645	658,447	658,447	658,447
CONTRACTUAL SERVICES	40,503	59,041	39,009	31,831	63,233	47,440	97,472	47,440	47,440	47,440
COMMODITIES	4,987	5,316	8,218	5,955	3,298	6,520	6,520	6,520	6,520	6,520
CAPITAL OUTLAY		11,348	4,673		0	1,000	1,000	1,010	1,020	1,030
TRANSFERS OUT	23,617,306	24,376,022	25,585,890	23,488,485	32,654,016	30,995,559	31,333,872	31,722,237	32,046,584	32,374,173
TOTAL EXPENDITURES	24,167,258	25,006,327	26,224,220	24,116,122	33,349,635	31,708,966	32,114,509	32,435,654	32,760,011	33,087,611
ENDING BALANCE 12/31	\$445,733 2.8%	\$380,773 1.6%	\$466,091 1.9%	\$76,872 0.3%	\$1,862,234 7.7%	\$25,000 0.1%	\$25,000 0.1%	\$25,000 0.1%	\$25,000 0.1%	\$25,000 0.1%

Health

HEALTH FUND	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2024 Projected	2025 Projected	2026 Projected
BEGINNING BALANCE: 1/1	\$106,300	\$169,128	\$154,490	\$98,490	\$714,449	\$848,329	\$567,393	\$4,740	(\$563,540)	(\$1,137,502)
PROJECTED REVENUES										
INTERGOVERNMENTAL	38,404	72,587	18,335	522,628	389,825	59,135	167,698	169,375	171,069	172,779
CHARGES FOR SERVICES	264,263	209,955	282,210	281,474	288,859	306,235	287,433	290,307	293,210	296,143
MISC. REVENUE	75,356	82,514	76,472	133,959	166,939	133,953	5,000	5,050	5,101	5,152
TRANSFERS-IN	150,000	150,000	150,000	441,918	241,500	103,500	0	0	0	0
TOTAL REVENUES	528,023	515,056	527,017	1,379,979	1,087,123	602,823	460,131	464,732	469,380	474,073
PROJECTED EXPENDITURES										
TOTAL PERSONAL SERVICES	387,467	437,023	489,218	620,754	698,022	674,534	780,034	787,834	795,713	803,670
CAPITAL OUTLAY	4,796	4,796	4,796	61,262	4,796	4,800	4,800	4,848	4,896	4,945
OTHER	72,932	87,874	89,002	82,005	250,425	204,425	237,950	240,330	242,733	245,160
TOTAL EXPENDITURES	465,195	529,693	583,016	764,021	953,243	883,759	1,022,784	1,033,012	1,043,342	1,053,775
ENDING BALANCE 12/31	\$169,128 37.8%	\$154,490 33.2%	\$98,490 18.6%	\$714,449 122.5%	\$848,329 111.0%	\$567,393 59.5%	\$4,740 0.5%	(\$563,540) -55.1%	(\$1,137,502) -110.1%	(\$1,717,204) -164.6%

Table 2.1 Major Fund Financial Plans

MAJOR PROGRAMS AND FUNCTIONS

Public Safety - \$27.1 million

Approximately \$27.1 million, a \$2,531,957 or 10.27% increase over the 2022 budget of \$24.6 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.

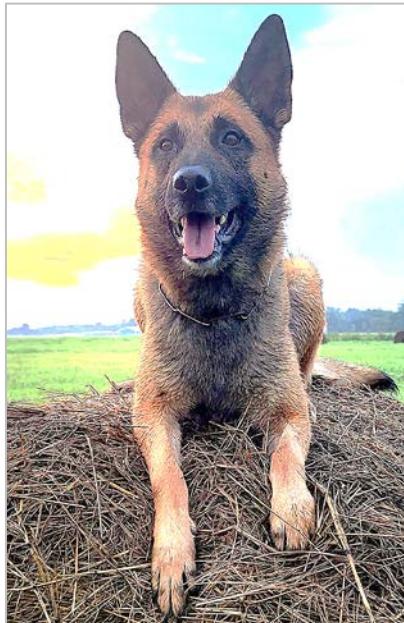
Division	2022 Budget	2023 Budget	Increase/Decrease Percentage	Increase/Decrease Amount
Total Public Safety	\$ 24,656,010	\$ 27,187,967	10.27%	\$ 2,531,957

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 2023, there is an addition of one new Patrol Officer and three new School Resource Officers. A portion of the School Resource Officers personal services will be paid with a contract with Middletown City Schools.



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	2022 Budget	2023 Budget	Increase/Decrease	2022	Percentage of 2022 budget	2023	Percentage of 2023 budget
100	Police Administration	\$ 722,929	\$ 899,194	24.38%	\$ 722,929	5.28%	\$ 899,194	5.75%
100	Criminal Investigation	1,510,810	1,655,893	9.60%	1,510,810	11.04%	1,655,893	10.59%
100	Narcotics	777,537	850,089	9.33%	777,537	5.68%	850,089	5.44%
100	Uniform Patrol	7,227,742	8,296,897	14.79%	7,227,742	52.81%	8,296,897	53.06%
100	Police Services	369,113	398,901	8.07%	369,113	2.70%	398,901	2.55%
100	Dispatch	1,425,206	1,520,898	6.71%	1,425,206	10.41%	1,520,898	9.73%
100	Jail	1,339,484	1,512,106	12.89%	1,339,484	9.79%	1,512,106	9.67%
242	Law Enforcement Trust	60,000	75,000	25.00%	60,000	0.44%	75,000	0.48%
243	Mandatory Drug Fine	163,743	277,218	69.30%	163,743	1.20%	277,218	1.77%
251	Police Grants	89,627	150,658	68.09%	89,627	0.65%	150,658	0.96%
Total Police		\$ 13,686,191	\$ 15,636,854	14.25%	\$ 13,686,191	100.00%	\$ 15,636,854	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 elevated one Lieutenant position to a Captain in 2021. The 2022 budget sees the addition of three Firefighter EMT positions. 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	2022 Budget	2023 Budget	Increase/Decrease	2022	Percentage of 2022 budget	2023	Percentage of 2023 budget
100	Fire Administration	\$ 459,486	\$ 462,050	0.56%	\$ 459,486	4.19%	\$ 462,050	4.00%
100	Fire Operations	9,779,093	10,315,694	5.49%	9,779,093	89.15%	10,315,694	89.30%
100	Fire Prevention	722,390	764,519	5.83%	722,390	6.59%	764,519	6.62%
229	EMS	8,850	8,850	0.00%	8,850	0.08%	8,850	0.08%
Total Fire		\$ 10,969,819	\$ 11,551,113	5.30%	\$ 10,969,819	100.00%	\$ 11,551,113	100.00%

Table 2.4 Major Programs and Functions – Fire

Community Environment - \$3.1 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.

The Development Services Department will now oversee the Federal Grant Funds and consists of the Planning & Zoning and Building Inspection divisions. The 2023 Budget reflects the transfer of five code enforcement positions to Planning & Zoning from the Police Administration budget and the addition of a new City Planner position.

For 2023, the Nuisance Abatement Fund has a budget of \$481,000, an increase of \$150,000 or 45.32% over the 2022 Budget of \$331,000. In 2021, Nuisance enforcement costs were \$329,698.

The Community Development Escrow Fund had actual expenditures of \$249,782 in 2021 and a \$106,138 budget for 2022. The 2023 budget is \$25,550.

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

The Building Inspection 2023 budget of \$626,886 is \$40,505 or 6.91% higher than the 2022 budget. This is due to higher expected capital outlay costs in 2023. Actual costs were \$568,992 in 2021.

Planning sees an increase of 15.48% from the 2022 budget of \$915,019, to the 2023 budget of \$1,056,666.

Fund	Division	2022 Budget	2023 Budget	Increase/Decrease	2022	Percentage of 2022 budget	2023	Percentage of 2023 budget
100	Building Inspection	586,381	626,886	6.91%	586,381	19.21%	626,886	17.93%
100	Planning & Zoning	915,019	1,056,666	15.48%	915,019	29.97%	1,056,666	30.22%
254	HOME Program	355,200	416,136	17.16%	355,200	11.64%	416,136	11.90%
260	Nuisance Abatement	331,000	481,000	45.32%	331,000	10.84%	481,000	13.75%
429	Community Development Act 1974	758,985	890,819	17.37%	758,985	24.86%	890,819	25.47%
736	Community Development Escrow	106,138	25,550	-75.93%	106,138	3.48%	25,550	0.73%
Total Community Environment		\$ 3,052,723	\$ 3,497,057	14.56%	\$ 3,052,723	100.00%	\$ 3,497,057	100.00%

Table 2.5 Major Programs and Functions – Community Environment

Capital Improvements - \$38.8 million

A total of \$38.8 million is budgeted for capital improvements and items associated with those capital improvements. This is an increase of 22.78%, over the 2022 budget of \$31.6 million. The majority of the budgeted improvements are as follows:

- Enterprise Funds (Water, Sewer, Storm Water & Airport) budgeted \$35.4 million
- Capital Improvement Fund budgeted \$1.6 million
- Special Assessment Funds budgeted \$1.1 million
- Computer Replacement Fund budgeted \$0.7 million

The Special Assessment Fund for the 2023 Budget is the 2023 Sidewalk, Curb and Gutter Program Fund. The 2019, 2020, 2021, and 2022 Sidewalk, Curb and Gutter Program Funds have no expenditures budgeted for 2023. Property owners, the beneficiaries of these projects, are assessed for the cost of these projects.

The Capital Improvements Fund budgeted \$1.6 million for 2023. Street improvements are the main focus of this budget with approximately \$1.3 million spent on Local Street paving. The City will also contribute \$150K to replacing the walk-way pavers on the City Building Plaza, \$95K on traffic signal upgrades, and \$75K on continued improvements to the I-75 Gateway.

The Storm Water Fund will aid in the replacing walkway pavers and contributed \$300K in 2023. Consolidation of the replacement and/or major repairs of water, sewer and storm systems along with street resurfacing on our thoroughfare and residential streets enables the city to use funds from other sources, thus stretching our dollars. This fund receives federal and/or state grants and property taxes as revenue.

The Airport Fund has a budget of \$300K in 2023, this being for a potential capital grant allocation to cover the cost of a capital improvement such as apron and ramp additions, paving, lighting upgrades or fencing. The Airport Capital Budget accounts for 0.77% of the overall Capital & Special Assessment expenditures.

The Water and Sewer funds will spend \$27.1 million and \$7.1 million, respectively, in the continued maintenance, replacement and major repairs of the City's water and sewer systems during 2023. Significant portions of these planned amounts are expected to be funded with funding from the State of Ohio through various programs.

The Computer Replacement Fund has a \$700K budget for 2023. 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	2022 Budget	2023 Budget	Increase/Decrease	2022	Percentage of 2022 budget	2023	Percentage of 2023 budget
220	Capital Improvement	\$6,574,534	\$1,633,500	-75.15%	\$6,574,534	20.76%	\$1,633,500	4.20%
415	Storm Water Capital Reserve	1,700,000	800,000	-52.94%	1,700,000	5.37%	800,000	2.06%
481	Downtown Improvement	269,523	289,233	7.31%	269,523	0.85%	289,233	0.74%
485	Economic Development Bond Service	157,193	154,218	-1.89%	157,193	0.50%	154,218	0.40%
492	Airport Improvement	625,000	300,000	-52.00%	625,000	1.97%	300,000	0.77%
494	Water Capital Improvement	6,220,600	27,160,000	336.61%	6,220,600	19.64%	27,160,000	69.86%
495	Sewer Capital Reserve	14,620,600	7,140,000	-51.16%	14,620,600	46.17%	7,140,000	18.36%
498	Computer Replacement	641,280	700,000	9.16%	641,280	2.03%	700,000	1.80%
499	Property Development	257,132	202,247	-21.35%	257,132	0.81%	202,247	0.52%
893	2022 Sidewalk Curb & Gutter	600,000	0	N/A	600,000	1.89%	0	0.00%
894	2023 Sidewalk Curb & Gutter	0	500,000	100.00%	0	0.00%	500,000	1.29%
Total Capital & Special Assessment		\$31,665,862	\$38,879,198	22.78%	\$31,665,862	100.00%	\$38,879,198	100.00%

Table 2.6 Major Programs and Functions – Capital & Special Assessment

Internal Service - \$11.2 million

The Municipal Garage Fund has a \$4.2 million budget in 2023, up 12.4% from \$3.8 million in 2022, which had \$1.6 million budgeted for purchase of vehicles and equipment. Purchase of vehicles and equipment is \$1.2 million for 2022. 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 \$6.9 million budget for employee health care, in 2023. There is a 6.28% increase from the 2022 budget of \$6.5 million. Health care is self-funded and each department who uses this service contributes to this fund. This budget increased 0% in 2021, 4% in 2022, and 4% in 2023.

Fund	Division	2022 Budget	2023 Budget	Increase/Decrease	2022	Percentage of 2022 budget	2023	Percentage of 2023 budget
605	Municipal Garage	\$3,800,691	\$4,272,145	12.40%	\$3,800,691	36.60%	\$4,272,145	37.91%
661	Employee Benefits	6,582,726	6,995,890	6.28%	6,582,726	63.40%	6,995,890	62.09%
Total Internal Service		\$10,383,417	\$11,268,035	8.52%	\$10,383,417	100.00%	\$11,268,035	100.00%

Table 2.7 Major Programs and Functions – Internal Service

General Government - \$10.4 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 \$10.4 million for 2023 (includes \$8.0 million from the General Fund).

Fund	Division	2022 Budget	2023 Budget	Increase/Decrease	2022	Percentage of 2022 budget	2023	Percentage of 2023 budget
100	City Council	\$164,396	\$170,721	3.85%	\$164,396	1.40%	\$170,721	1.63%
100	City Manager's Office	531,475	641,580	20.72%	531,475	4.51%	641,580	6.12%
100	Finance Administration	307,921	311,829	1.27%	307,921	2.61%	311,829	2.97%
100	Treasury	227,743	260,709	14.48%	227,743	1.93%	260,709	2.49%
100	Purchasing	100,882	108,355	7.41%	100,882	0.86%	108,355	1.03%
100	Information Systems	758,680	766,714	1.06%	758,680	6.44%	766,714	7.31%
100	Human Resources	489,757	479,374	-2.12%	489,757	4.16%	479,374	4.57%
100	Law	789,927	1,194,979	51.28%	789,927	6.71%	1,194,979	11.39%
100	Building Maintenance	487,731	589,129	20.79%	487,731	4.14%	589,129	5.62%
100	Economic Development	1,063,365	587,768	-44.73%	1,063,365	9.03%	587,768	5.60%
100	Communications	213,787	207,876	-2.76%	213,787	1.82%	207,876	1.98%
100	Engineering	440,179	313,123	-28.86%	440,179	3.74%	313,123	2.98%
100	Non- departmental	2,576,930	2,425,825	-5.86%	2,576,930	21.88%	2,425,825	23.12%
210	Grounds Maintenance	173,111	274,369	58.49%	173,111	1.47%	274,369	2.62%
230	Taxation	713,407	780,637	9.42%	713,407	6.06%	780,637	7.44%
238	UDAG	0	0	100.00%	0	0.00%	0	0.00%
249	Civic Development	375,000	225,000	-40.00%	375,000	3.18%	225,000	2.14%
266	American Rescue Plan Act	1,218,792	0	-100.00%	1,218,792	10.35%	0	0.00%
510	Water Administration	573,288	595,941	3.95%	573,288	4.87%	595,941	5.68%
520	Sewer Administration	570,629	557,091	-2.37%	570,629	4.85%	557,091	5.31%
Total General Government		\$11,777,000	\$10,491,020	-10.92%	\$11,777,000	100.00%	\$10,491,020	100.00%

Table 2.8 Major Programs and Functions – General Government

Leisure - \$1.1 million

Leisure activities include park maintenance and the community center with a total budget of \$1.1 million in the General Fund with the majority of funds being used for park maintenance (\$1 million).

Fund	Division	2022 Budget	2023 Budget	Increase/Decrease	2022	Percentage of 2022 budget	2023	Percentage of 2023 budget
100	Community Center	\$ 115,000	\$ 115,000	0.00%	\$ 115,000	11.98%	\$ 115,000	10.22%
100	Parks Maintenance	844,752	1,010,710	19.65%	844,752	88.02%	1,010,710	89.78%
	Total Leisure	\$ 959,752	\$ 1,125,710	17.29%	\$ 959,752	100.00%	\$ 1,125,710	100.00%

Table 2.9 Major Programs and Functions – Leisure

Court - \$2.2 million

The Municipal Court has a total budget of \$2.2 million for 2023. 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 2023.

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	2022 Budget	2023 Budget	Increase/Decrease	2022	Percentage of 2022 budget	2023	Percentage of 2023 budget
240	Court Computerization	\$ 60,000	\$ 60,000	0.00%	\$ 60,000	2.74%	\$ 60,000	2.65%
245	Probation	144,228	145,463	0.86%	144,228	6.58%	145,463	6.42%
247	Indigent Driver/Alcohol Treatment	25,500	25,000	-1.96%	25,500	1.16%	25,000	1.10%
250	Municipal Court	1,750,678	1,845,742	5.43%	1,750,678	79.90%	1,845,742	81.44%
252	Court IDAM	20,000	20,000	0.00%	20,000	0.91%	20,000	0.88%
253	Court Special Projects	190,738	170,279	-10.73%	190,738	8.70%	170,279	7.51%
Total Court		\$ 2,191,144	\$ 2,266,484	3.44%	\$ 2,191,144	100.00%	\$ 2,266,484	100.00%

Table 2.10 Major Programs and Functions - Court

Public Health - \$0.9 million

The Middletown Department of Health budgeted \$1.0 million for 2023. 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	2022 Budget	2023 Budget	Increase/Decrease	2022	Percentage of 2022 budget	2023	Percentage of 2023 budget
228	Health	\$883,759	\$1,022,784	13.59%	\$883,759	100%	\$1,022,784	100%

Table 2.11 Major Programs and Functions - Health

Streets - \$3.9 million

Approximately \$3.9 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 is separate from the street capital projects in the Capital Improvement Fund.

Fund	Division	2022 Budget	2023 Budget	Increase/Decrease	2022	Percentage of 2022 budget	2023	Percentage of 2023 budget
100	Street Lighting	\$452,231	\$456,753	1.00%	\$452,231	9.83%	\$456,753	11.69%
210	Electronic Maintenance	751,931	776,689	3.29%	751,931	16.35%	776,689	19.87%
210	Street Maintenance	3,395,765	2,675,441	-21.21%	3,395,765	73.82%	2,675,441	68.45%
Total Streets		\$4,599,927	\$3,908,883	-15.02%	\$4,599,927	100.00%	\$3,908,883	100.00%

Table 2.12 Major Programs and Functions - Streets

Other - \$26 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, fuel sales, and transfers from various Funds
- Transit - \$7.2 million for the public transit system operations and is funded by grants with General Fund subsidies.
- Sewer Fund - \$6.1 million for maintenance of the City's sewer system including the Wastewater Treatment Plant.
- Solid Waste - \$3.7 million is budget with the majority to a contractor, Rumpke, for refuse pick up and disposal.
- Storm Water - \$1.5 million for maintenance of the City's storm water system.
- Water Fund - \$5.8 million for maintenance of the City's water system including the Water Treatment Plant.
- Wellfield Protection Fund - \$0.6 million for maintenance and monitoring of the City's well field.

Fund	Division	2022 Budget	2023 Budget	Increase/Decrease	2022	Percentage of 2022 budget	2023	Percentage of 2023 budget
510	Water Treatment	\$2,999,504	\$3,632,680	21.11%	\$2,999,504	11.44%	\$3,632,680	13.94%
510	Water Maintenance	1,928,604	2,240,022	16.15%	1,928,604	7.36%	2,240,022	8.60%
515	Storm Water Maintenance	1,394,524	1,502,519	7.74%	1,394,524	5.32%	1,502,519	5.77%
520	Public Works Administration	806,844	945,041	17.13%	806,844	3.08%	945,041	3.63%
520	Water Reclamation	3,482,426	3,574,155	2.63%	3,482,426	13.28%	3,574,155	13.71%
520	Sewer Maintenance	1,390,784	1,605,412	15.43%	1,390,784	5.30%	1,605,412	6.16%
525	Airport	1,124,000	886,732	-21.11%	1,124,000	4.29%	886,732	3.40%
530	Transit	8,710,867	7,267,572	-16.57%	8,710,867	33.23%	7,267,572	27.89%
546	Wellfield Protection	644,000	601,000	-6.68%	644,000	2.46%	601,000	2.31%
555	Litter/Waste Collection	60,976	59,490	-2.44%	60,976	0.23%	59,490	0.23%
555	Solid Waste Disposal	3,674,424	3,747,285	1.98%	3,674,424	14.02%	3,747,285	14.38%
Total Other		\$26,216,953	\$26,061,908	-0.59%	\$26,216,953	100.00%	\$26,061,908	100.00%

Table 2.13 Major Programs and Functions – Other

To Other Agencies - \$0.3 million

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

Fund	Division	2022 Budget	2023 Budget	Increase/Decrease	2022	Percentage of 2022 budget	2023	Percentage of 2023 budget
215	Conservancy	\$125,449	\$125,449	0.00%	\$125,449	14.42%	\$125,449	40.27%
262	Senior Citizens Levy	744,406	186,101	-75.00%	744,406	85.58%	186,101	59.73%
Total To Other Agency		\$869,855	\$311,550	-64.18%	\$869,855	100.00%	\$311,550	100.00%

Table 2.14 Major Programs and Functions – Other Agencies

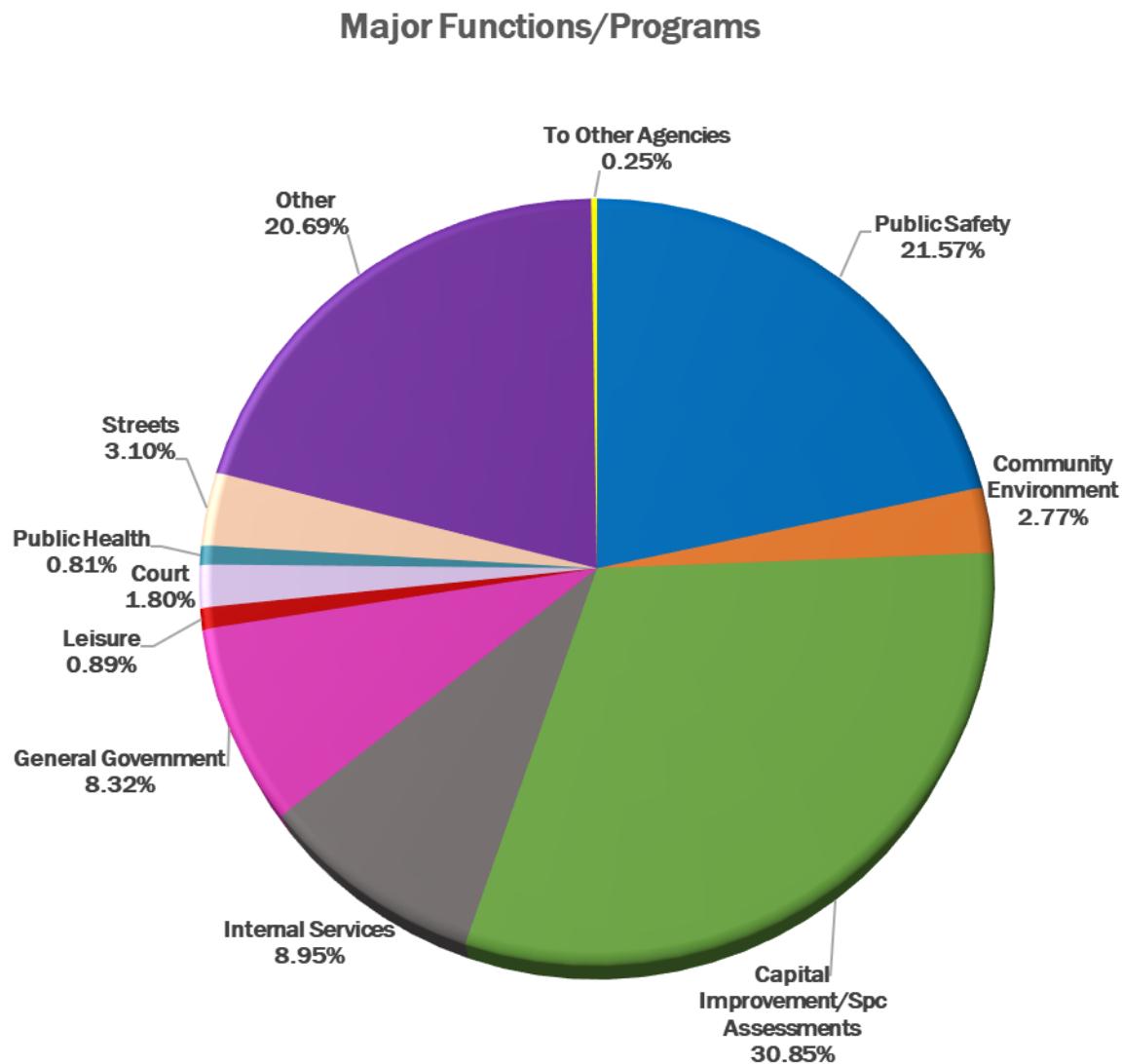


Figure 2.1 Percentage of budget by major function / program

BUDGETARY FUNDS

GOVERNMENTAL FUNDS		
GENERAL FUND *	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS
SPECIAL REVENUE FUNDS		
CITY INCOME TAX*	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
HEALTH *		
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 Fire Station Levy American Rescue Plan Act	FEDERAL GRANT FUNDS Home Program Community Development Act 1974 Community Development Act Escrow	SPECIAL ASSESSMENT FUNDS 2020 Sidewalk Curb, & Gutter 2021 Sidewalk Curb, & Gutter 2022 Sidewalk Curb, & Gutter 2023 Sidewalk Curb, & Gutter
		TRUST FUNDS 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 or grant monies. 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 2023 budget that meet these criteria, the General Fund and the Income Tax Fund. These major funds constitute 40.16% of the total revenue and 27.69% 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, Street Levy, Fire Station 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 2023 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.



2023 SUMMARIES BY FUND							
Fund #	Fund	Beginning	Total	Total	Ending	% of Total	% of Total
		Balance	Revenues &	Expenditures	Balance	Budgeted	Budgeted
1/1/2023	Other Sources	& Other Uses	12/31/2023	Revenues	Expenditures		
100	General Fund	\$14,991,254	\$38,918,623	\$38,918,623	\$14,991,254	20.42%	20.38%
Special Revenue Funds							
230	City Income Tax	\$25,000	\$32,114,509	\$32,114,509	\$25,000	16.85%	16.82%
200	Public Safety Levy	\$0	\$4,181,983	\$4,181,983	\$0	2.19%	2.19%
201	Street Levy Fund	\$1,036,064	\$3,960,000	\$4,529,980	\$466,084	2.08%	2.37%
210	Auto & Gas Tax Fund	\$231,454	\$3,668,782	\$3,843,716	\$56,520	1.92%	2.01%
215	Conservancy Fund	\$71,755	\$135,728	\$125,449	\$82,034	0.07%	0.07%
228	Health & Environment Fund	\$567,393	\$460,131	\$1,022,784	\$4,740	0.24%	0.54%
229	EMS Fund	\$31,224	\$2,850	\$8,850	\$25,224	0.00%	0.00%
238	UDAG (Urban Development Action Grant) Fund	\$10,000	\$0	\$0	\$10,000	0.00%	0.00%
240	Municipal Court Computerization Fund	\$59,335	\$65,500	\$60,000	\$64,835	0.03%	0.03%
242	Law Enforcement Trust Fund	\$95,098	\$34,000	\$75,000	\$54,098	0.02%	0.04%
243	Law Enforcement Mandatory Drug Fine	\$167,763	\$110,000	\$277,218	\$545	0.06%	0.15%
245	Probation Services Fund	\$185,528	\$122,412	\$145,463	\$162,477	0.06%	0.08%
246	Termination Pay Fund	\$384,142	\$500,000	\$675,000	\$209,142	0.26%	0.35%
247	Indigent Driver Alcohol/Treatment	\$18,218	\$22,285	\$25,000	\$15,503	0.01%	0.01%
248	Enforcement/Education Fund	\$64,400	\$3,550	\$0	\$67,950	0.00%	0.00%
249	Civic Development Fund	\$3,393	\$300,000	\$225,000	\$78,393	0.16%	0.12%
250	Municipal Court Fund	\$60,510	\$1,640,102	\$1,845,743	-\$145,131	0.86%	0.97%
251	Police Grant Fund	\$99,326	\$173,589	\$150,658	\$122,257	0.09%	0.08%
252	Court IDIAM Fund	\$51,411	\$7,384	\$20,000	\$38,795	0.00%	0.01%
253	Court Special Projects Fund	\$235,867	\$114,400	\$170,279	\$179,988	0.06%	0.09%
260	Nuisance Abatement Fund	\$136,035	\$425,000	\$481,000	\$80,035	0.22%	0.25%
262	Senior Citizens Levy Fund	\$0	\$186,101	\$186,101	\$0	0.10%	0.10%
263	Fire Station Levy Fund	\$17,354,394	\$0	\$801,720	\$16,552,674	0.00%	0.42%
266	American Rescue Plan Act Fund	\$16,891,363	\$0	\$0	\$16,891,363	0.00%	0.00%
Total Special Revenue Funds		\$37,779,673	\$48,228,306	\$50,965,453	\$35,042,526	25.30%	26.69%
Debt Service Funds							
305	General Obligation Bond Retirement	\$238,949	\$955,759	\$1,091,902	\$102,806	0.50%	0.57%
325	Special Assessment Bond Retirement	\$559,385	\$260,516	\$209,599	\$610,302	0.14%	0.11%
340	East End/Towne Blvd Tax Increment Financing	\$671,446	\$170,000	\$173,364	\$668,082	0.09%	0.09%
345	Downtown Tax Increment Financing	\$31,840	\$8,155	\$100	\$39,895	0.00%	0.00%
350	Aeronca Tax Increment Financing	\$4,421	\$0	\$50	\$4,371	0.00%	0.00%
355	Airport/Riverfront Tax Increment Financing	\$12,839	\$974	\$35	\$13,778	0.00%	0.00%
360	Miller Rd North Tax Increment Financing	\$149,843	\$14,800	\$300	\$164,343	0.01%	0.00%
370	Towne Mall/Hospital Tax Incr Financing	\$157,355	\$685,000	\$711,100	\$131,255	0.36%	0.37%
371	Renaissance North Tax Increment Financing	\$366,681	\$595,000	\$586,400	\$375,281	0.31%	0.31%
372	Renaissance South Tax Increment Financing	\$583,049	\$910,000	\$912,950	\$580,099	0.48%	0.48%
375	Greentree Industrial Park Tax Increment Financin	\$183,389	\$135,000	\$75,020	\$243,369	0.07%	0.04%
376	Made Industrial Park Tax Increment Financing	\$25,022	\$7,800	\$35	\$32,787	0.00%	0.00%
377	South Yankee Rd Tax Increment Financing	\$25,417	\$790	\$35	\$26,172	0.00%	0.00%
378	Towne Mall Tax Increment Financing	\$6,711	\$196,000	\$192,505	\$10,206	0.10%	0.10%
Total Debt Servlce Funds		\$3,016,347	\$3,939,794	\$3,953,395	\$3,002,746	2.07%	2.07%
Capital Projects Funds							
220	Capital Improvements Fund	\$180,370	\$1,596,436	\$1,633,500	\$143,306	0.84%	0.86%
481	Downtown Improvements	\$106,666	\$248,838	\$289,233	\$66,271	0.13%	0.15%

2023 SUMMARIES BY FUND						
Fund #	Fund	Beginning Balance 1/1/2023	Total Revenues & Other Sources	Total Expenditures & Other Uses	Ending Balance 12/31/2023	% of Total Budgeted Revenues
<u>Capital Projects Funds (continued)</u>						
485	Economic Development Bond Service Fund	\$2,266	\$159,218	\$154,218	\$7,266	0.08%
492	Airport Improvements Fund	\$279,445	\$30,000	\$300,000	\$9,445	0.02%
494	Water Capital Reserve Fund	\$2,238,111	\$27,896,787	\$27,160,000	\$2,974,898	14.63%
415	Storm Water Capital Reserve Fund	\$309	\$1,229,135	\$800,000	\$429,444	0.64%
495	Sanitary Sewer Capital Reserve Fund	\$16,528,977	\$11,292,844	\$7,140,000	\$20,681,821	5.92%
498	Computer Replacement Fund	\$1,026,505	\$302,383	\$700,000	\$628,888	0.16%
499	Property Development Fund	\$39,448	\$189,363	\$202,248	\$26,563	0.10%
Total Capital Projects Funds		\$20,402,097	\$42,945,004	\$38,379,199	\$24,967,902	22.53%
<u>Enterprise Funds</u>						
510	Water Fund	\$3,665,853	\$9,732,914	\$11,058,851	\$2,339,916	5.11%
515	Storm Water Fund	\$465,692	\$2,451,870	\$2,844,743	\$72,819	1.29%
520	Sewer Fund	\$5,913,008	\$16,580,176	\$16,617,919	\$5,875,265	8.70%
525	Airport Fund	\$205,905	\$800,364	\$916,732	\$89,537	0.42%
530	Transit System Fund	\$350,600	\$7,221,361	\$7,267,572	\$304,389	3.79%
546	Wellfield Protection Fund	\$1,821,023	\$363,243	\$633,619	\$1,550,647	0.19%
555	Solid Waste Disposal Fund	\$308,048	\$3,818,616	\$3,806,775	\$319,889	2.00%
Total Enterprise Funds		\$12,730,129	\$40,968,544	\$43,146,211	\$10,552,462	21.49%
<u>Internal Service Fund</u>						
605	Municipal Garage Fund	\$5,415,816	\$3,323,538	\$4,272,145	\$4,467,209	1.74%
661	Employee Benefits Fund	\$1,935,799	\$7,339,018	\$6,995,890	\$2,278,927	3.85%
Total Internal Service Funds		\$7,351,615	\$10,662,556	\$11,268,035	\$6,746,136	5.59%
<u>Trust Funds</u>						
725	Police Pension Fund	\$1,193,406	\$1,436,400	\$1,404,188	\$1,225,618	0.75%
726	Fire Pension Fund	\$1,248,530	\$1,657,400	\$1,552,127	\$1,353,803	0.87%
Total Trust Funds		\$2,441,936	\$3,093,800	\$2,956,315	\$2,579,421	1.62%
<u>Federal Grant Funds</u>						
254	Home Program Fund	\$106,106	\$416,136	\$416,136	\$106,106	0.22%
429	Community Development Act 1974 Fund	\$190,641	\$885,000	\$890,819	\$184,822	0.46%
736	Community Development Escrow Fund	-\$20,022	\$60,245	\$25,550	\$14,673	0.03%
Total Federal Grant Funds		\$276,725	\$1,361,381	\$1,332,505	\$305,601	0.71%
<u>Special Assessments</u>						
894	2023 Sidewalk, Curb, & Gutter Fund	\$0	\$500,000	\$500,000	\$0	0.26%
Total Special Assessments		\$0	\$500,000	\$500,000	\$0	0.26%
GRAND TOTAL - ALL FUNDS						
\$98,989,776 \$190,618,008 \$191,419,736 \$98,188,048 100.00% 100.00%						
Note: Middletown City Council appropriates expenditures for all City funds.						

MATRIX BY FUND CLASSIFICATION	MAJOR GOVERNMENTAL FUND GENERAL FUND									
	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
BALANCE: JAN 1	\$5,592,731	\$7,654,759	\$4,157,062	\$4,505,440	\$5,748,060	\$8,636,332	\$9,659,035	\$11,327,134	\$13,818,652	\$14,991,254
REVENUES:										
Charges for Services	4,294,408	4,244,017	4,456,673	4,453,777	4,680,524	4,370,948	4,366,899	4,658,847	4,658,847	5,341,441
Fines and Forfeitures	177,653	43,770	6,527	7,478	8,138	16,737	15,710	20,237	21,512	20,911
Income Taxes										
Interest Income	65,753	64,598	70,003	72,145	114,958	264,645	169,816	144,206	144,206	118,682
Intergovernmental	2,095,614	1,289,943	1,239,484	1,849,784	2,257,346	1,764,626	1,356,590	1,657,711	1,771,256	2,023,460
Licenses and Permits	293,169	325,329	496,735	387,095	455,002	395,806	517,802	607,139	607,139	613,210
Miscellaneous	748,491	682,017	767,748	729,157	1,072,286	829,292	864,944	2,193,794	954,061	963,602
Other Taxes										
Property Taxes	2,587,930	2,526,564	2,496,401	2,450,335	2,594,843	2,660,876	2,801,073	3,203,253	3,203,253	3,203,253
Reimbursements	502,339	106,971	306,402	515,295	770,764	684,429	2,404,639	490,583	490,583	495,489
Rentals & Leases	8,950	76,758	79,673	76,226	98,412	88,937	67,941	52,241	71,323	72,036
TOTAL REVENUES	10,774,307	9,359,967	9,919,646	10,541,292	12,052,273	11,076,296	12,565,414	13,028,011	11,922,180	12,852,084
OTHER SOURCES/USES:										
Transfers In	17,904,666	17,559,990	18,458,844	20,884,306	21,735,325	22,377,999	24,101,078	26,879,693	25,198,562	26,066,539
Transfers Out	(2,009,411)	(1,000,000)	(758,118)	(886,668)	(571,218)	(1,196,093)	(1,782,108)	(1,382,134)	(391,000)	(770,218)
Loans to/from Other Fund	2,268,760									
Proceeds from Debt										
TOTAL OTHER SOURCES/USES	18,164,015	16,559,990	17,700,726	19,997,638	21,164,107	21,181,906	22,318,970	25,497,559	24,807,562	25,296,321
EXPENDITURES:										
Personal Services	21,639,575	20,841,367	21,549,347	22,463,972	23,130,515	24,042,294	24,370,044	25,419,831	26,707,531	28,911,787
Contractual Services	4,363,231	4,368,938	4,474,634	4,992,757	5,006,173	5,225,613	5,468,780	6,952,974	6,462,380	6,911,769
Commodities	395,798	477,806	595,114	550,395	911,614	489,172	594,027	698,890	614,790	688,267
Capital Outlays	477,690	734,043	730,374	808,898	1,122,770	1,239,981	2,465,904	2,802,189	1,615,245	1,478,416
Loans		2,995,500	(77,475)	480,289	157,036	238,439	317,530	160,168	157,194	158,166
Debt Service										
TOTAL EXPENDITURES	26,876,294	29,417,654	27,271,994	29,296,310	30,328,108	31,235,499	33,216,285	36,034,052	35,557,140	38,148,405
BALANCE DEC. 31	\$7,654,759	\$4,157,062	\$4,505,440	\$5,748,060	\$8,636,332	\$9,659,035	\$11,327,134	\$13,818,652	\$14,991,254	\$14,991,254

MATRIX BY FUND CLASSIFICATION	MAJOR GOVERNMENTAL FUND INCOME TAX FUND									
	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
BALANCE: JAN 1	\$31,246	\$33,835	\$119,709	\$117,293	\$445,732	\$380,773	\$466,091	\$76,872	\$1,862,234	\$25,000
REVENUES:										
Charges for Services										
Fines and Forfeitures										
Income Taxes	20,560,181	21,571,744	22,285,507	24,495,698	24,941,368	26,309,538	23,726,902	35,134,997	29,871,732	32,114,509
Interest Income										
Intergovernmental										
Licenses and Permits										
Miscellaneous										
Other Taxes										
Property Taxes										
Reimbursements										
Rentals & Leases										
TOTAL REVENUES	20,560,181	21,571,744	22,285,507	24,495,698	24,941,368	26,309,538	23,726,902	35,134,997	29,871,732	32,114,509
OTHER SOURCES/USES:										
Transfers In										
Transfers Out	(19,918,629)	(20,895,932)	(21,798,473)	(23,617,306)	(24,376,022)	(25,585,890)	(23,488,485)	(32,654,016)	(30,995,559)	(31,333,872)
Loans to/from Other Funds										
Proceeds from Debt										
TOTAL OTHER SOURCES/USES	(19,918,629)	(20,895,932)	(21,798,473)	(23,617,306)	(24,376,022)	(25,585,890)	(23,488,485)	(32,654,016)	(30,995,559)	(31,333,872)
EXPENDITURES:										
Personal Services	490,442	454,580	434,245	504,462	554,600	586,430	589,851	629,088	658,447	675,645
Contractual Services	143,207	131,729	52,895	40,503	59,041	39,009	31,831	63,233	47,440	97,472
Commodities	5,314	3,630	2,310	4,987	5,316	8,218	5,955	3,298	6,520	6,520
Capital Outlays					11,348	4,673			1,000	1,000
Loans										
Debt Service										
TOTAL EXPENDITURES	638,963	589,939	489,450	549,953	630,305	638,330	627,637	695,619	713,407	780,637
BALANCE DEC. 31	\$33,835	\$119,709	\$117,293	\$445,732	\$380,773	\$466,091	\$76,872	\$1,862,234	\$25,000	\$25,000

MATRIX BY FUND CLASSIFICATION	MAJOR GOVERNMENTAL FUND HEALTH FUND									
	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
BALANCE: JAN 1					\$154,490	\$98,490	\$714,448	\$848,329	\$567,393	
REVENUES:					282,210	281,474	288,859	306,235	287,433	
Charges for Services										
Fines and Forfeitures										
Income Taxes					18,335	522,628	389,825	59,135	167,698	
Interest Income										
Intergovernmental										
Licenses and Permits					76,472	133,959	166,939	133,953	5,000	
Miscellaneous										
Other Taxes										
Property Taxes										
Reimbursements										
Rentals & Leases										
TOTAL REVENUES					377,017	938,061	845,623	499,323	460,131	
OTHER SOURCES/USES:										
Transfers In					150,000	441,918	241,500	103,500	0	
Transfers Out										
Loans to/from Other Funds										
Proceeds from Debt										
TOTAL OTHER SOURCES/USES					150,000	441,918	241,500	103,500	0	
EXPENDITURES:										
Personal Services					489,218	620,755	698,022	674,534	780,034	
Contractual Services					86,098	76,943	248,734	151,025	234,550	
Commodities					2,904	5,063	1,690	53,400	3,400	
Capital Outlays					4,796	61,262	4,796	4,800	4,800	
Loans										
Debt Service										
TOTAL EXPENDITURES					583,016	764,023	953,242	883,759	1,022,784	
BALANCE DEC. 31					\$98,490	\$714,448	\$848,329	\$567,393	\$4,740	

*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									
	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
	\$5,623,977	\$7,688,594	\$4,276,771	\$4,622,733	\$6,193,792	\$9,171,595	\$10,223,616	\$12,118,455	\$16,529,216	\$15,583,648
BALANCE: JAN 1										
REVENUES:										
Charges for Services	4,294,408	4,244,017	4,456,673	4,453,777	4,680,524	4,653,158	4,648,373	4,947,706	4,965,082	5,628,874
Fines and Forfeitures	177,653	43,770	6,527	7,478	8,138	16,737	15,710	20,237	21,512	20,911
Income Taxes	20,560,180	21,571,744	22,285,507	24,495,698	24,941,368	26,309,538	23,726,902	35,134,997	29,871,732	32,114,509
Interest Income	65,753	64,598	70,003	72,145	114,958	264,645	169,816	144,206	144,206	118,682
Intergovernmental	2,095,614	1,289,943	1,239,484	1,849,784	2,257,346	1,782,961	1,879,218	2,047,536	1,830,391	2,191,158
Licenses and Permits	293,169	325,329	496,735	387,095	455,002	395,806	517,802	607,139	607,139	613,210
Miscellaneous	748,491	682,019	767,748	729,157	1,072,286	905,764	998,903	2,360,733	1,088,014	968,602
Other Taxes							0	0	0	0
Property Taxes	2,587,930	2,526,564	2,496,401	2,450,335	2,594,843	2,660,876	2,801,073	3,203,253	3,203,253	3,203,253
Reimbursements	502,339	106,971	306,402	515,295	770,764	684,429	2,404,639	490,583	490,583	495,489
Rentals & Leases	8,950	76,758	79,673	76,226	98,412	88,937	67,941	52,241	71,323	72,036
TOTAL REVENUES	31,334,487	30,931,713	32,205,153	35,036,990	36,993,641	37,762,851	37,230,377	49,008,631	42,293,235	45,426,724
OTHER SOURCES/USES:										
Transfers In	17,904,666	17,559,990	18,458,844	20,884,306	21,735,325	22,527,999	24,542,996	27,121,193	25,302,062	26,066,539
Transfers Out	(21,928,040)	(21,895,932)	(22,556,591)	(24,503,974)	(24,947,240)	(26,781,983)	(25,270,593)	(34,036,150)	(31,386,559)	(31,944,872)
Loans to/from Other Fund	2,268,760									
Proceeds from Debt										
TOTAL OTHER SOURCES/USES	(1,754,614)	(4,335,942)	(4,097,747)	(3,619,668)	(3,211,915)	(4,253,984)	(727,597)	(6,914,957)	(6,084,497)	(5,878,333)
EXPENDITURES:										
Personal Services	22,130,016	21,295,948	21,983,592	22,968,434	23,685,115	25,117,942	25,580,649	26,746,941	28,040,512	30,367,466
Contractual Services	4,506,438	4,500,668	4,527,529	5,033,260	5,065,214	5,350,720	5,577,554	7,264,941	6,660,845	7,243,791
Commodities	401,112	481,435	597,424	555,382	916,930	500,294	605,045	703,878	674,710	698,187
Capital Outlays	477,690	734,043	730,374	808,898	1,134,118	1,249,450	2,527,166	2,806,985	1,621,045	1,484,216
Loans		2,995,500	(77,475)	480,289	157,036	238,439	317,530	160,168	157,194	159,218
Debt Service										158,166
TOTAL EXPENDITURES	27,515,256	30,007,594	27,761,444	29,846,264	30,958,413	32,456,846	34,607,943	37,682,913	37,154,306	40,111,044
BALANCE DEC. 31	\$7,688,594	\$4,276,771	\$4,622,733	\$6,193,792	\$9,017,105	\$10,223,616	\$12,118,455	\$16,529,216	\$15,583,648	\$15,020,995

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

MATRIX BY FUND CLASSIFICATION	NON MAJOR GOVERNMENTAL FUNDS									
	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
BALANCE: JAN 1	\$15,678,310	\$14,646,761	\$20,042,424	\$18,926,109	\$18,955,004	\$28,451,613	\$37,548,666	\$40,845,227	\$73,249,121	\$63,976,684
REVENUES:										
Charges for Services	338,441	601,185	1,474,306	1,583,178	1,808,924	1,465,493	2,097,215	1,582,903	1,335,643	1,394,675
Fines and Forfeitures	1,725,020	1,644,029	1,537,430	1,674,233	1,610,245	1,539,362	1,396,695	1,479,397	1,589,222	1,624,633
Income Taxes								2		
Interest Income	9,352	101,043	112,043	177,780	288,828	556,801	410,456	215,725	148,853	237,880
Intergovernmental	12,689,376	5,776,218	7,979,491	6,943,955	8,851,230	6,236,749	8,666,677	15,517,047	20,422,191	5,895,356
Licenses and Permits										
Miscellaneous	2,216,746	2,493,027	2,042,607	1,970,244	2,987,844	4,725,340	3,505,128	4,528,338	3,464,389	3,319,036
Other Taxes	272,522	317,374	330,793	365,026	337,191	328,146	204,317	230,766	300,000	300,000
Property Taxes	1,724,991	2,301,771	1,833,624	1,771,472	1,869,910	1,978,685	1,993,612	2,225,984	2,718,718	2,134,177
Reimbursements	76,259	431,645	129,692	73,615	1,401,276	307,265	162,127	541,336	12,000	12,000
Rentals & Leases	533,028	78,616	520,461	509,971	505,843	495,377	486,558	563,357	720,262	405,759
TOTAL REVENUES	19,585,735	13,744,908	15,960,447	15,069,474	19,661,291	17,633,218	18,922,785	26,884,855	30,711,278	15,323,516
OTHER SOURCES/USES:										
Transfers In	12,717,350	15,754,079	14,152,757	14,744,931	19,048,871	20,024,955	19,812,810	24,074,021	23,998,259	24,317,912
Transfers Out	(6,016,605)	(4,792,091)	(6,028,407)	(5,737,903)	(6,458,829)	(6,353,000)	(9,685,562)	(7,231,862)	(6,757,308)	(7,128,934)
Loans to/from Other Fund	(397,349)	35,589	21,909	1,000	1,333					
Proceeds from Debt	1,100,715	6,555,886	328,935	786,790				34,622,851	32,454,394	27,735,000
TOTAL OTHER SOURCES/USES	7,404,111	17,553,463	8,475,194	9,794,818	12,591,375	13,671,955	10,127,248	51,465,010	49,695,345	44,923,978
EXPENDITURES:										
Personal Services	3,223,548	3,508,667	3,522,510	3,587,294	3,532,843	3,411,651	3,676,030	3,883,169	4,758,531	4,557,313
Contractual Services	11,602,238	4,559,754	3,974,940	4,577,323	6,049,827	5,241,666	5,556,874	3,353,193	8,738,088	5,632,656
Commodities	630,852	1,008,404	640,035	721,004	557,565	835,009	618,218	703,428	1,423,794	894,433
Capital Outlays	9,083,659	11,111,055	13,869,667	12,715,634	9,381,861	9,554,319	13,752,813	32,560,621	68,579,365	40,365,561
Loans								(103,105)	10,376	
Debt Service	3,202,448	5,407,117	3,544,804	3,234,142	3,208,851	3,165,475	2,252,643	5,435,184	6,179,282	6,253,460
TOTAL EXPENDITURES	27,742,745	25,594,997	25,551,956	24,835,397	22,730,947	22,208,120	25,753,473	45,945,971	89,679,060	57,703,423
BALANCE DEC. 31	\$14,925,411	\$20,350,135	\$18,926,109	\$18,955,004	\$28,476,723	\$37,548,666	\$40,845,227	\$73,249,121	\$63,976,684	\$66,520,755

*Health Fund totals included prior to 2019

MATRIX BY FUND CLASSIFICATION	PROPRIETARY FUNDS									
	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
BALANCE: JAN 1	\$14,262,591	\$13,690,113	\$15,137,371	\$15,245,683	\$14,718,198	\$17,557,292	\$19,576,397	\$21,799,743	\$20,832,066	\$18,324,555
REVENUES:										
Charges for Services	26,473,328	26,484,945	26,260,175	27,584,886	29,896,942	33,406,725	32,027,511	37,324,245	38,742,158	40,153,873
Fines and Forfeitures										
Income Taxes										
Interest Income	2,362	11,520	106,071	129,380	194,213	240,202	221,237	103,529	227,573	241,376
Intergovernmental	1,621,334	1,349,664	1,449,591	3,873,364	1,169,645	1,435,728		3,011,410	8,737,867	7,217,361
Licenses and Permits										
Miscellaneous	3,469,255	4,334,450	3,035,205	2,960,618	2,865,959	3,427,214	8,564,338	3,091,583	3,844,891	3,376,368
Other Taxes										
Property Taxes										
Reimbursements	1,279	32,671	41,925	72,045	143,247	108,295		58,006		
Rentals & Leases	300,882	319,338	265,529	282,521	272,906	258,361	275,685	286,475	280,000	285,000
TOTAL REVENUES	31,868,440	32,532,588	31,158,496	34,902,814	34,542,912	38,876,525	41,088,771	43,875,248	51,832,489	51,273,978
OTHER SOURCES/USES:										
Transfers In	138,000	137,000	186,000	205,000	630,000	203,000	1,002,163	1,131,554	230,215	357,122
Transfers Out	(4,884,855)	(4,669,824)	(4,566,546)	(5,354,592)	(5,607,560)	(10,021,861)	(10,514,053)	(11,058,756)	(11,229,475)	(11,491,048)
Loans to/from Other Fund	371,411		750,000	1,250,000						
Proceeds from Debt										
TOTAL OTHER SOURCES/USES	(4,375,444)	(4,532,824)	(3,630,546)	(3,899,592)	(4,977,560)	(9,818,861)	(9,511,890)	(9,927,202)	(10,999,260)	(11,133,926)
EXPENDITURES:										
Personal Services	6,582,896	6,056,607	6,085,208	6,419,231	6,410,435	6,590,866	7,200,667	7,322,987	7,967,747	8,800,285
Contractual Services	13,437,119	13,983,787	15,076,610	17,043,467	15,471,930	14,846,208	16,553,027	21,268,508	21,210,291	21,219,585
Commodities	2,687,951	2,492,467	2,048,852	1,925,650	2,115,636	2,418,704	2,816,730	3,074,085	4,272,872	3,648,212
Capital Outlays	2,767,364	1,372,831	1,957,975	3,814,297	1,422,194	1,962,321	1,742,711	1,498,866	8,848,230	8,093,098
Loans										
Debt Service	2,590,144	2,646,814	2,250,993	2,328,062	1,306,063	1,220,460	1,040,400	1,751,277	1,041,600	1,162,018
TOTAL EXPENDITURES	28,065,474	26,552,506	27,419,638	31,530,707	26,726,258	27,038,559	29,353,535	34,915,723	43,340,740	42,923,198
BALANCE DEC. 31	\$13,690,113	\$15,137,371	\$15,245,683	\$14,718,198	\$17,557,292	\$19,576,397	\$21,799,743	\$20,832,066	\$18,324,555	\$15,541,409

MATRIX BY FUND CLASSIFICATION	TOTAL ALL FUNDS									
	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
BALANCE: JAN 1	\$34,992,399	\$37,472,725	\$39,564,877	\$38,267,040	\$42,706,088	\$55,935,980	\$67,348,679	\$75,868,314	\$111,715,292	\$98,989,776
REVENUES:										
Charges for Services	31,117,794	31,105,377	33,515,865	35,933,897	39,896,173	40,530,633	41,124,453	43,854,854	45,042,883	47,177,422
Fines and Forfeitures	1,902,673	1,687,799	1,543,957	1,681,711	1,618,383	1,556,099	1,387,260	1,499,634	1,610,734	1,645,544
Income Taxes	20,560,181	21,571,744	22,285,507	24,495,698	24,941,368	26,309,538	23,726,882	35,134,999	29,871,732	32,114,509
Interest Income	32,999	271,712	311,426	444,138	643,988	1,167,026	803,666	463,460	520,632	597,938
Intergovernmental	16,134,654	8,515,752	13,092,339	9,963,384	12,544,304	9,386,090	10,545,895	20,575,993	30,990,449	15,303,875
Licenses and Permits	293,169	325,329	496,735	387,095	455,002	395,806	572,192	607,139	607,139	613,210
Miscellaneous	7,288,760	6,210,251	5,770,973	5,565,360	7,487,344	8,632,544	10,424,748	9,980,654	8,397,294	7,664,006
Other Taxes	272,522	317,374	330,793	365,026	337,191	328,146	204,317	230,766	300,000	300,000
Property Taxes	4,312,921	4,828,335	4,330,025	4,221,807	4,464,753	4,639,561	4,910,726	5,429,237	5,921,971	5,337,430
Reimbursements	611,269	580,541	508,139	732,157	2,280,335	1,103,482	3,624,422	1,089,925	502,583	507,489
Rentals & Leases	925,868	420,903	882,655	859,103	862,616	859,493	910,023	902,073	1,071,585	762,795
TOTAL REVENUES	83,452,810	75,835,117	83,068,414	84,649,376	95,531,457	94,908,418	98,234,584	119,768,734	124,837,002	112,024,218
OTHER SOURCES/USES:										
Transfers In	30,759,016	33,500,069	32,816,601	36,259,237	40,987,196	43,142,454	45,575,338	52,326,768	49,530,536	50,741,573
Transfers Out	(32,614,469)	(31,254,569)	(33,939,590)	(35,849,437)	(41,427,930)	(43,415,774)	(45,575,338)	(52,326,768)	(49,373,342)	(50,724,072)
Loans to/from Other Fund	1,871,411	785,589	1,271,909	1,000	1,333					
Proceeds from Debt	1,100,715	6,555,886	328,935	786,790				34,622,851	32,454,394	27,735,000
TOTAL OTHER SOURCES/USES	1,116,673	9,586,975	477,855	1,197,590	(439,401)	(273,320)	0	34,622,851	32,611,588	27,752,501
EXPENDITURES:										
Personal Services	31,410,171	30,889,823	31,925,333	32,966,163	33,808,824	35,285,142	36,457,344	37,953,097	40,766,790	43,725,064
Contractual Services	30,092,463	24,137,032	25,545,936	25,082,513	27,095,494	26,762,787	27,687,454	31,886,642	36,609,224	34,096,032
Commodities	3,524,431	3,538,691	3,163,109	3,392,022	3,893,199	3,750,247	4,039,993	4,481,391	6,371,376	5,240,832
Capital Outlays	10,934,180	13,803,073	18,414,338	14,946,726	12,478,300	12,795,426	18,022,690	36,866,472	79,048,640	49,942,875
Loans		2,995,500	(77,475)	480,289	157,036	238,439	214,425	170,544	157,194	
Debt Service	5,849,262	7,658,110	5,872,866	4,540,205	4,429,311	4,390,357	3,293,043	7,186,461	7,220,882	7,573,644
TOTAL EXPENDITURES	81,810,507	83,022,229	84,844,107	81,407,919	81,862,164	83,222,399	89,714,949	118,544,607	170,174,106	140,578,447
BALANCE DEC. 31	\$37,751,375	\$39,872,588	\$38,267,040	\$42,706,088	\$55,935,980	\$67,348,679	\$75,868,314	\$111,715,292	\$98,989,776	\$98,188,048

COMBINED FUNDS - 2023 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	\$14,991,254	\$37,779,673	\$3,016,347	\$20,402,097	\$12,730,129	\$7,351,615	\$2,441,936	\$276,725	\$98,989,776	
REVENUES:										
CHARGES FOR SERVICES	5,341,441	287,433		1,394,675	32,819,855	7,334,018			47,177,422	42.11%
FINES & FORFEITURES	20,911	1,624,633							1,645,544	1.47%
INCOME TAXES		32,114,509							32,114,509	28.67%
INTEREST INCOME	118,682	15,786		222,094	107,981	133,395			597,938	0.53%
INTERGOVERNMENTAL	2,023,460	3,635,519		1,073,599	7,217,361		52,800	1,301,136	15,303,875	13.66%
LICENSES AND PERMITS	613,210								613,210	0.55%
MISCELLANEOUS	963,602	153,465	2,984,035	126,291	181,225	3,195,143		60,245	7,664,006	6.84%
OTHER TAXES		300,000							300,000	0.27%
PROPERTY TAXES	3,203,253	476,977		1,197,200			460,000		5,337,430	4.76%
REIMBURSEMENTS	495,489	12,000							507,489	0.45%
RENTALS AND LEASES	72,036		405,759		285,000				762,795	0.68%
TOTAL REVENUES	12,852,084	38,620,322	3,389,794	4,013,859	40,611,422	10,662,556	512,800	1,361,381	112,024,218	100.00%
OTHER SOURCES/USES:										
TRANSFERS IN	26,066,539	9,490,767	550,000	11,696,145	357,122		2,581,000		50,741,573	
TRANSFERS OUT	(770,218)	(35,515,855)			(11,491,048)		(2,946,951)		(50,724,072)	
PROCEEDS FROM DEBT				27,735,000					27,735,000	
LOANS TO OTHER FUNDS									0	
LOANS FROM OTHER FUNDS									0	
TOTAL OTHER SOURCES/USES	25,296,321	(26,025,088)	550,000	39,431,145	(11,133,926)		(365,951)		27,752,501	
EXPENDITURES:										
PERSONAL SERVICES	28,911,787	6,012,992			8,100,396	699,889			43,725,064	31.10%
CONTRACTUAL SERVICES	6,911,769	2,454,319	2,071,636	314,748	13,511,055	7,708,530	9,364	1,114,611	34,096,032	24.25%
COMMODITIES	688,267	904,353			2,402,412	1,245,800			5,240,832	3.73%
CAPITAL OUTLAY	1,478,416	1,879,017	55,000	38,220,000	6,479,282	1,613,816		217,344	49,942,875	35.53%
LOANS	0								0	0.00%
DEBT SERVICE	158,166	4,081,700	1,826,759	344,451	1,162,018				550	7,573,644
TOTAL EXPENDITURES	38,148,405	15,332,381	3,953,395	38,879,199	31,655,163	11,268,035	9,364	1,332,505	140,578,447	100.00%
ENDING BALANCE DEC. 31	\$14,991,254	\$35,042,526	\$3,002,746	\$24,967,902	\$10,552,462	\$6,746,136	\$2,579,421	\$305,601	\$98,188,048	

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 84.44% of all revenue for the 2023 budget.

Revenue History - All Funds Combined									
2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
\$83,452,810	\$75,835,117	\$83,068,414	\$84,649,376	\$95,531,457	\$94,908,418	\$98,023,526	\$119,768,733	\$124,837,002	\$112,024,218
-1.70%	-10.00%	9.50%	1.90%	12.90%	-0.70%	-3.80%	22.20%	4.20%	-10.30%

Table 2.15 Revenue History of All Funds

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 toter rentals.

The 2019 actual revenue was \$94.9 million which is \$623,000 below 2018 revenue. This is a decrease of 0.7%. This reduction is primarily due to a significant reduction in Intergovernmental revenues mostly offset by increases in income tax revenue, property taxes, and charges for services.

The 2020 overall actual revenue of \$98 million saw an increase of 3.8% or \$3,115,108, from the 2019 actual total of \$94.9 million. Income tax revenue was reduced by 9.8% or \$2,582,636, to \$23.7 million for 2020. Interest income sees a 31.3% decrease from the 2019 total. Interest income accounts for 0.8% of the overall 2020 revenue budget. Property tax revenues of \$4,794,685 also see a 3.3% increase in 2020, \$155,124 under the 2019 total of \$4,639,561. Intergovernmental revenue saw an increase of \$3.5 million or 37.1% primarily due to receiving \$3.3 million from the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) economic stimulus bill passed by Congress in March 2020.

The 2021 actual revenue of \$119.8 million is a 22.2%, or \$21.7 million, increase over the 2020 actual amount of \$98 million. Reimbursements sees the largest decrease, \$2.3 million or 87.6%, due to a large reimbursement from Bureau of Worker's Compensation in 2020. Intergovernmental revenue sees the largest increase in 2021, with 39.4% or \$5.1 million which 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 2.1% 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. Income tax withholding was increased in 2021 by one-quarter percent with the passing of a ten year Street Levy income tax.

For budget year 2022, revenue sees an overall increase of 6.5% or \$6,985,618 from the 2021 budget. License and Permit revenue sees the largest increase by percentage although this source is just 0.5% of the overall revenue budget of \$114,263,313. Increased property taxes, income taxes, and intergovernmental all see increases in the 2022 budget. Proceeds from Debt also sees a large increase for 2022 due to debt issuance planned to take place for several large public works projects at both the water reclamation plant and water treatment plant.

For budget year 2023, revenue sees an overall decrease of 10.3% or \$12,812,784 from the 2022 budget. Interest income sees the largest increase by percentage although this source is only 0.5% of the overall revenue budget of \$112,024,218. The largest individual item increase in budgeted revenues was \$2,242,777 in Income Tax. The drop in budgeted revenue is driven by decreased Intergovernmental, Rentals & Leases, and Property Tax revenues budgets with the total reduction of budgeted revenues of \$16,579,905. Proceeds from Debt also sees a decrease of 14.5% for 2023.

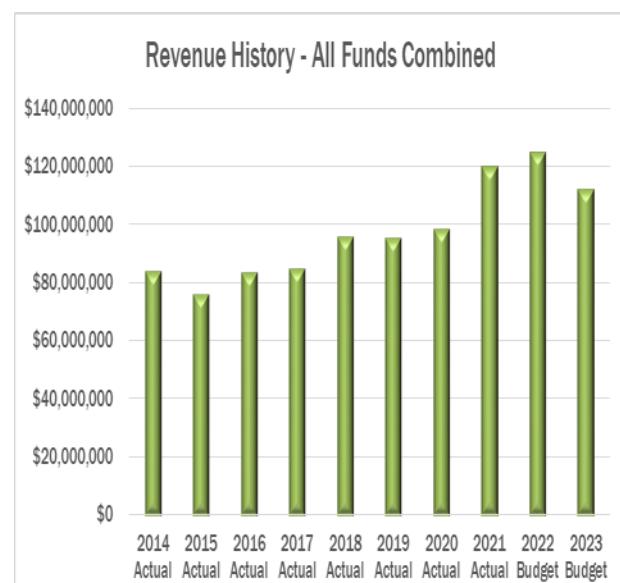


Figure 2.2 Revenue History – All Funds

MAJOR REVENUE SOURCES:

Charges for services include a variety of fees and charges and generally comprise 36% to 43% of total revenue sources. The 2021 actual charges for services is 36.6% with the 2022 budget at 36.1%. The 2023 budget for charges for services is \$47,177,422 which is 42.1% of total revenue for 2023. Examples of charges for services are: administrative fees; EMS (ambulance fees); utility charges (water & sewer bills); and bus fares. The proprietary funds and the General Fund are the largest receivers of charges for services.

Charges for Services - All Funds Combined

<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 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>
\$31,117,794	\$31,105,377	\$33,515,865	\$35,933,897	\$39,896,173	\$40,530,633	\$42,519,208	\$43,854,854	\$45,042,883	\$47,177,422

Table 2.16 Revenue History – Charges for Services for All Funds

The majority (over 69.6%) of this revenue budgeted for 2023 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. A rate study has been conducted for the City and rate increases in 2023 or future years are expected.

The Employee Benefits Fund (Internal Service Fund) has increased health insurance payments by 4% in 2023. 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 multiple insurance options including PPO, High Deductible Health, and Minimum Coverage plans..

Intergovernmental revenue accounts for 13.7% of the total revenue for the 2023 budget at \$15.3 million, a \$15.7 million decrease from the 2022 budget of \$31.0 million. This decrease is due to one-time grant monies received for the repairs and resurfacing of Central Avenue in 2022 and general reductions of COVID related government grants. 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>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 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>
\$16,134,654	\$8,515,752	\$13,092,339	\$9,963,384	\$12,544,304	\$9,386,090	\$12,867,858	\$20,575,993	\$30,990,449	\$15,303,875

Table 2.17 Revenue History – Intergovernmental Revenue of All Funds

Approximately 52.8% of the total intergovernmental revenue is budgeted for governmental funds. The breakdown for governmental funds in the 2023 budget is as follows:

General Fund	Special Revenue Funds	Capital Funds	Trust Funds	Federal Grant Funds	Total Governmental Funds
\$2,023,460	\$3,635,519	\$1,073,599	\$52,800	\$1,301,136	\$8,086,514

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 2023, 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 \$3.6 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 from \$1.5 million from 2012.

Local Government Fund Revenue & Commercial Activities Tax

2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
\$843,283	\$877,493	\$795,517	\$752,311	\$775,645	\$773,467	\$1,000,743	\$1,145,113	\$1,105,000	\$1,150,622

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

Capital Funds:

Capital Funds are expected to receive grants totaling \$1.1 million. The Capital Improvement Fund has budgeted \$0.9 million in grant funds for projects in 2023. The Property Development Fund has \$0.2 million in grant monies in 2023 for projects.

Enterprise Funds:

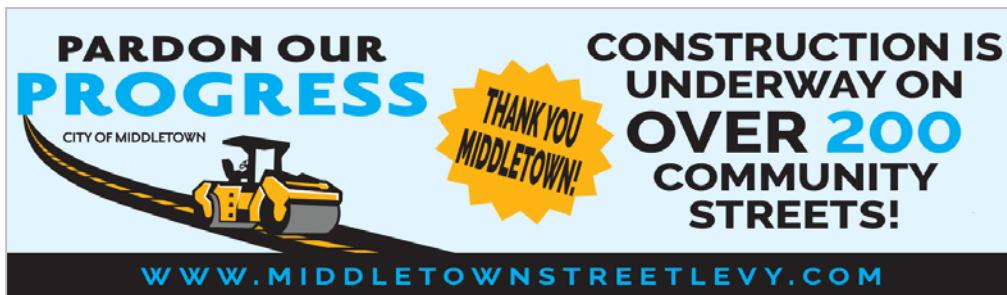
The Transit Fund relies heavily upon federal and state grants for operation and capital items. The intergovernmental revenue was \$2.3 million in 2020, \$3.0 million in 2021, \$8.7 million in the 2022 budget and is \$7.2 million for the 2023 budget. This increase in budgets beginning in 2022 is due to grant revenue that will pay for the replacement of existing buses and will allow for the purchase of additional buses. Transit intergovernmental revenue of \$7.2 million accounts for 47.2% or the overall intergovernmental revenue for 2023.

Local income taxes are the primary source of revenue for the General Fund and account for 28.7% 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).

In November 2020, Middletown voters approved a City Income Tax increase of one-quarter percent (now a grand total of two percent) 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 to 2023. The City issued Special Revenue Bonds in early 2021 and began road work immediately. This Street Levy will have a huge positive impact on the City and its residents.

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



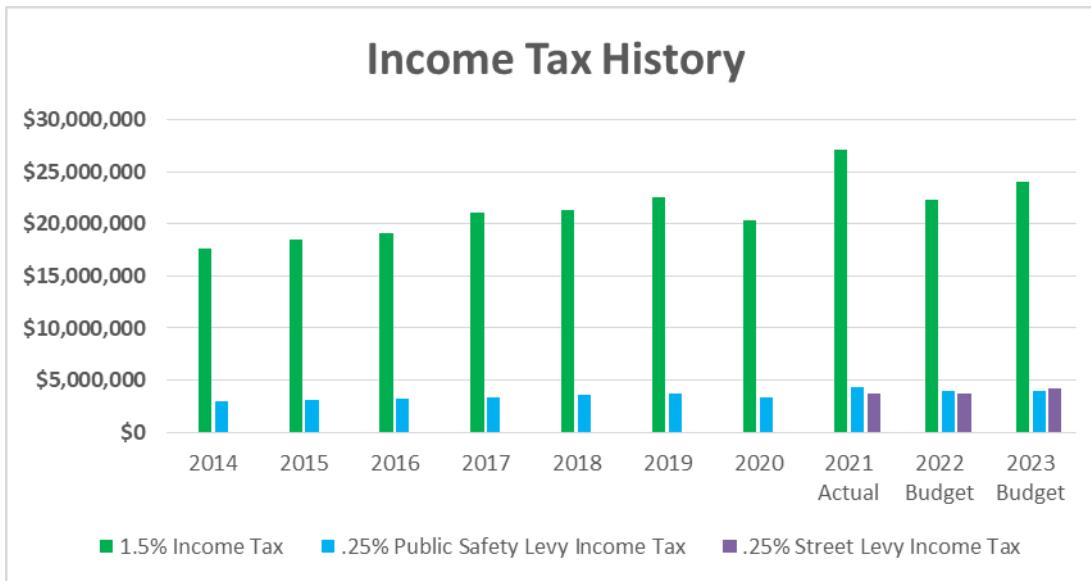


Figure 2.3 Income Tax History

REVENUE SOURCES FOR ALL FUNDS - 2023

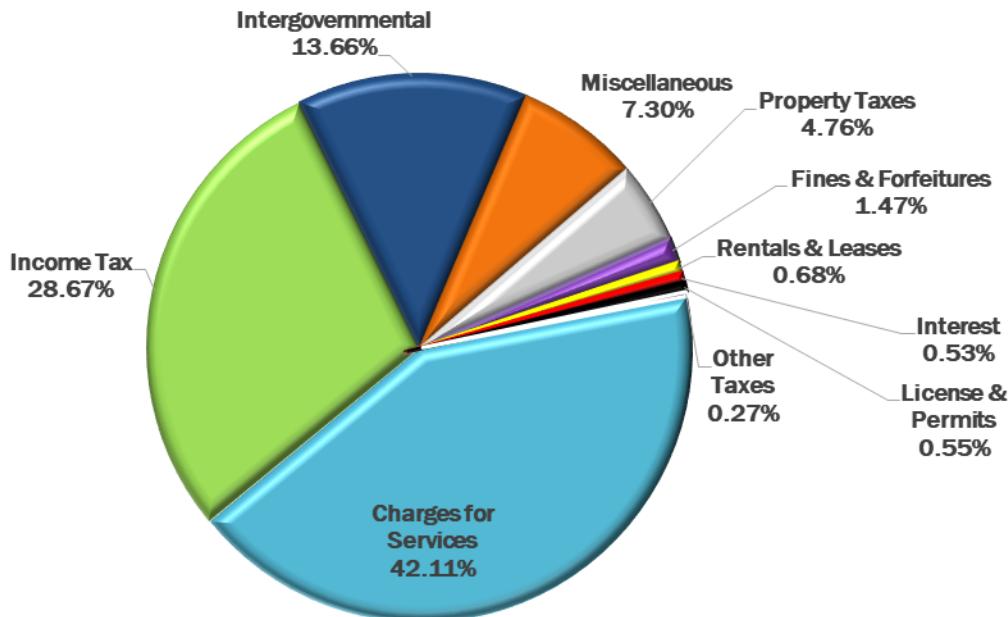


Figure 2.4 Revenue Sources of All Funds Combined

MAJOR EXPENDITURES – TRENDS AND ASSUMPTIONS

OVERALL EXPENDITURES

Expenditures for the overall 2023 city budget are projected at \$140.6 million (excluding other sources), a 17.4% decrease from the 2022 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 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 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

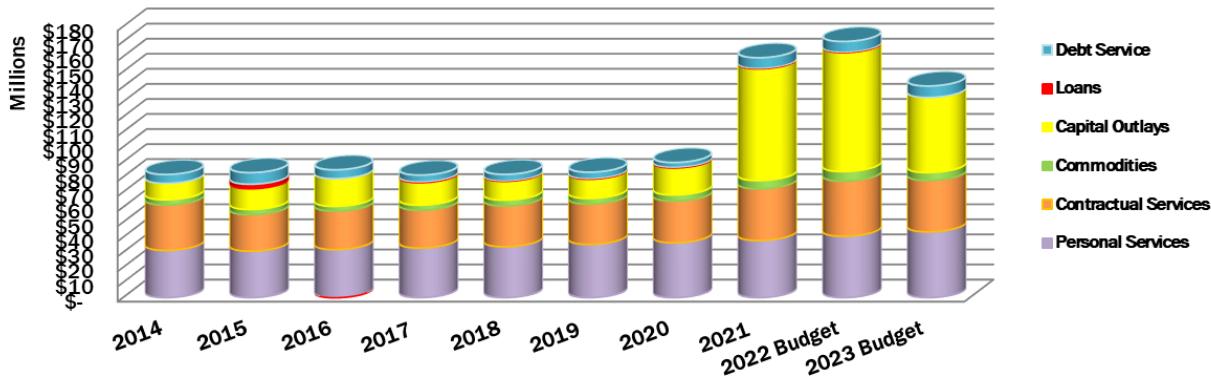


Figure 2.5 Expenditure History by Year/Category for All Funds

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 half 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.

Personal services includes salaries and wages, overtime and all benefit costs such as health care and pension contributions. Personal services constitute 31.1% of the 2023 budget and 24.0% of the 2022 budget. There was an across-the-board increase in salaries and wages for non-union employees that amounted to 1.5% for 2017, 2% for 2018 and 2019, 2.5% for 2020, 1% for 2021, and 2% in 2022 at the start of each year. In August of 2022 the city enacted a 5% across the board salaries and wages increase for all non-union employees. All other wage increases are based upon the previously approved collective bargaining agreements with the exception of any whose contract has or is set to expire in budget year 2023, which are then calculated with the same percentage as the non-union employees. Total cost projected for 2023 for personnel and benefits is approximately \$43.7 million.

Personal Services Expenditures

<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 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>
\$ 31,410,171	\$ 30,889,823	\$ 31,925,333	\$ 32,966,163	\$ 33,808,824	\$ 35,383,512	\$ 36,457,346	\$ 37,953,476	\$ 40,766,790	\$ 43,725,064

Table 2.20 Expenditure History – Personal Services

Personnel costs are a major concern for the General Fund. More than sixty-six percent of all personnel costs are funded by the General Fund. There were many personnel changes for 2019, mostly due to 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, there were many personnel changes in 2020. 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. 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 brought economic uncertainty and was 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, the General Fund year-end balance was able to remain the same as anticipated pre-pandemic.

There were many personnel changes to note in 2021. The Administrative Services Department was dissolved and those duties were redistributed to both the City Manager's Department and a newly formed Development Services Department. A newly added position of Assistant City Manager joined the City Managers Department in early 2021 and will oversee the Information Systems Department, the divisions of Law, Transit, the Community Center and will manage all City Special Events and projects. The division of Law includes the Human Resources Division which was fully staffed in 2021 with a Human Resources Manager, two Human Resources Specialist and one Human Resources Clerk. The newly formed Development Services Department will now house both the Planning/Zoning and Building Inspection divisions and will manage the Federal Grant Programs previously managed by the Administrative Services Department. There was the addition of a newly formed position of Assistant Development Services Director in the third quarter of 2021. Two additional Patrol Officers were added to the Uniform Patrol division of Police. The cost of these two new Officers will be partially funded by the Community Oriented Policing Services (COPS) Grant. One Lieutenant position in the Training and Prevention division of Fire was elevated to a Captain position. One Engineer position was added to the Public Works and Utility Administration division of Public Works and all personnel positions at the City Airport were eliminated to make way for a contracted fixed based operator to take over.

The City added several positions and additional staff during 2022. The City Manager's Department added a Community Projects Coordinator position who will focus on community events such as the Holiday Whoopla. Police Administration added a Part Time Police Impound Lot Clerk to streamline the processing of vehicles and collection of revenues. The Police Criminal Investigation division saw the retirement of a Deputy Police Chief and that position was eliminated. The City Health Department added an Environmental Health Specialist-in-Training position to assist with offering health services to the City and its citizens. A new position of Utility Billing Specialist was created in the Water Administration division to replace the Executive Account Clerk position.

The 2023 budget reflects several personnel changes:

2023 Budget

- Addition of three School Resources Officers in Uniform Patrol which will be partially paid for by a contract with Middletown City Schools
- Addition of one Patrol Officer to Uniform Patrol division of Police to concentrate primarily on traffic patrol and one Patrol Officer in Narcotics to assist non-uniformed officers with arrests and suspect processing
- A new position of Airport Manager in the Airport Fund to oversee the operations of the Municipal Airport.
- Two Equipment Operator positions in the Auto & Gas Tax Fund Streets Division to improve division operations
- A Secretary position was added to Planning/Zoning to assist with the increased volume of contacts from citizens due to increased department activities

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. The budget for City cost of health insurance was increased by 4% in 2023.

Contractual services is an expenditure category that includes all services provided by outside consultants and vendors. The 2023 budget for contractual services is \$34,096,032 and is 24.3% of the overall expenditure budget. This category generally comprises of 26.1% of the budget on a five year average and 29.0% of the budget on a ten year average. In 2022, contractual services comprise 21.5% of the total budget. The unusually large decrease of \$6+ 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>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 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>
\$ 30,092,463	\$ 24,137,032	\$ 25,545,936	\$ 25,082,513	\$ 27,095,494	\$ 26,762,787	\$ 27,689,143	\$ 34,304,122	\$ 36,609,224	\$ 34,096,032

Table 2.21 Expenditure History – Contractual Services

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. The majority of the 2020 Contractual Services were: employee health care, \$5.1 million; refuse collection and disposal, \$3.5 million; other professional services, \$3.5; administrative fees, \$2.6 million; utility charges, \$2 million; garage charges, \$1.4 million; and \$1 million for federal grant programs. The largest contractual services for 2021 are: employee health care, \$6.2 million; other professional services, \$5.5 million; refuse collection and disposal, \$3.5 million; administrative fees, \$2.7 million; utility charges, \$2.3 million; federal grant programs, \$1.6; and garage charges, \$1.5 million. The largest contractual services for 2022 are: employee health care, \$6.6 million; other professional services, \$5.5 million; refuse collection and disposal, \$3.6 million; administrative fees, \$2.8 million; utility charges, \$2.1 million; and garage charges, \$1.5 million.

The largest of the \$34.1 million in 2023 Contractual Services include the following:

- \$ 7.0 million - employee health care
- \$ 5.0 million - other professional services
- \$ 3.6 million - refuse collection and disposal
- \$ 3.2 million - administrative fees
- \$ 2.7 million - utility charges
- \$ 2.0 million - Tax Increment Financing reimbursement fees
- \$ 1.7 million - garage charges

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 \$3.6 million of the total commodities category of \$5.2 million. Commodities comprise 3.7% of the total 2023 budget.

Commodities Expenditures										
<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 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	
\$ 3,524,431	\$ 3,538,691	\$ 3,163,109	\$ 3,392,022	\$ 3,893,199	\$ 3,750,247	\$ 4,039,993	\$ 5,530,569	\$ 6,371,376	\$ 5,240,832	

Table 2.22 Expenditure History – Commodities

Capital outlay constitutes 35.5% of the overall 2023 budget with \$49.9 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 76.5% of all capital outlay items are budgeted in the capital funds.

Budgets with large capital expenditures are:

- \$27.2 million – Water Capital Reserve Fund – water infrastructure
- \$7.1 million – Sewer Capital Reserve Fund – sewer infrastructure and LTCP
- \$5.6 million – Transit Fund – purchase of new buses
- \$1.6 million – Capital Improvement Fund – general capital improvements and infrastructure
- \$1.6 million – Garage Fund – purchase of vehicles and equipment
- \$0.8 million – Storm Water Capital Reserve Fund – storm water infrastructure
- \$0.7 million – Computer Replacement Fund – computers, office machinery, equipment and computer software
- \$0.5 million – Special Assessment Fund – 2023 sidewalk, curb and gutter projects
- \$0.3 million – Airport Capital Improvement Fund – airport facility improvements

Capital Outlay Expenditures										
<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 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	
\$ 10,934,180	\$ 13,803,073	\$ 18,414,338	\$ 14,946,726	\$ 12,478,300	\$ 12,795,426	\$ 17,959,535	\$ 74,222,510	\$ 79,048,640	\$ 49,942,875	

Table 2.23 Expenditure History – Capital Outlay

The sewer system rehab/replacement (\$4.2 million) and general sewer facility upgrades (\$2 million) are the largest capital expenditures for the Sewer Capital Reserve Fund for 2023. Water storage tank replacement costs of \$7 million and a filter backwash – sanitary disposal to prevent overloading the lime lagoon at the Water Treatment Plant with a price tag of \$13.5 million are the largest projects in the Water Capital Reserve Fund. Local street improvements are the focus of the Capital Improvement Fund with \$1.3 million to be spent in 2023.

The largest expenditure outside of the capital improvement budgets are vehicle and equipment purchases, \$1.6 million from Garage Fund and \$5.6 million from Transit Fund for 2022. Depreciation charges (\$1.5 million for 2022) are paid to the Municipal Garage Fund and held in reserve for future vehicle and equipment purchases.

Debt service payments scheduled for 2023 are of \$7.6 million. When possible, debt payments for capital improvements associated with the Tax Increment Financing Districts are made by the associated TIF Funds. Debt service makes up 5.4% 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 \$25+ 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 - 2023

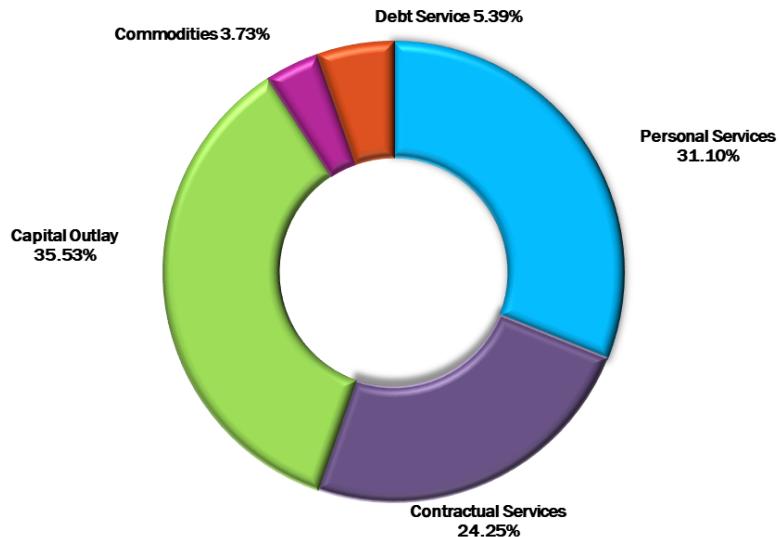


Figure 2.6 Expenditures of all funds by category for 2023

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 – 52.6%	Public Safety Levy – 11.6%
Charges for services – 14.9%	Property Taxes – 8.9%

Over 88.0% of the revenues for the General Fund comprise of the sources stated above.

Income Taxes (including Public Safety Levy Income Tax) - \$23.1 million

The General Fund relies heavily upon income tax revenue and accounts for 64.3% of the total General Fund revenue in 2023. The City's local income tax of 2.0% (includes the .25% Public Safety Income Tax and .25% Street Levy 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 – \$5.3 million

Charges for services is the second largest revenue source and accounts for 14.9% of total revenue for the General Fund. Emergency Medical Service billing generates over \$1.7 million to the General Fund each year along with \$3.2 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 an 18% increase.

Real Estate Property Tax - \$3.2 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 \$3.2 million in General Fund property tax revenues in 2022 and \$3.2 million in 2023. The current estimate is based upon figures given by the counties which have taken delinquency of taxes into consideration. The 2020 property tax update, based on property sales from 2017, 2018, and 2019, 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 8.9% of the total General Fund revenue and other sources.

Intergovernmental Revenues - \$2.0 million

In 2023, Middletown's General Fund will receive about 5.6% 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 2023 budget for intergovernmental revenue is \$2.0 million, a 14.2% increase over the 2022 budget. This increase is primarily due to expected growth in Local Government fund revenue, additional State revenues and growth in the COPS Police grant.

The Local Government Assistance Fund (LGAF) is the largest intergovernmental revenue for the General Fund. The State of Ohio collects a 3.68% share of all general revenue tax collections for the Local Government Fund. This revenue is distributed to each of Ohio's eighty-eight counties and the allocation is based according to each county's share of the total state population. The 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 \$1.1 million annually.

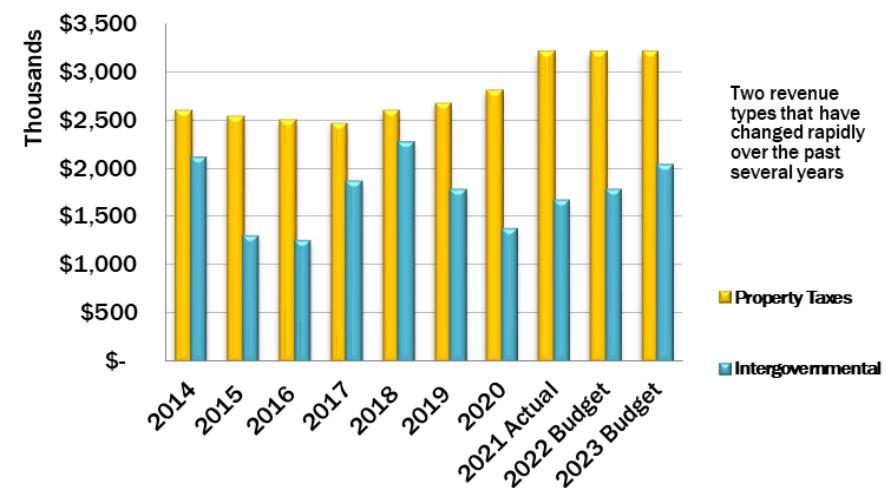


Figure 2.7 General Fund Revenue History – Property Taxes and Intergovernmental

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 12.0% of the 2023 budget.

General Fund Expenditures

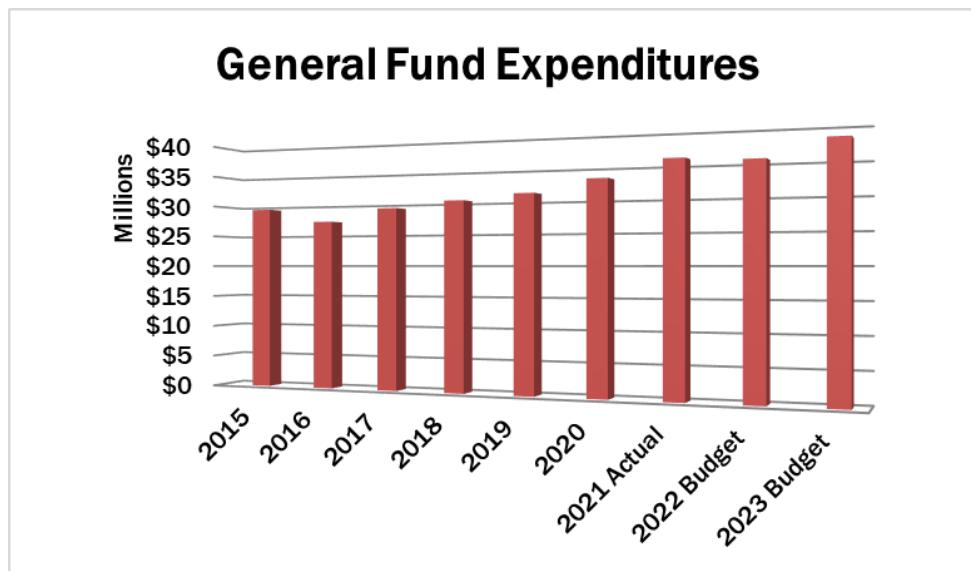


Figure 2.8 General Fund Expenditure History

The 2023 General Fund budgets have increased due to projected revenue increases, particularly income taxes and charges for services. Although the COVID-19 pandemic was projected to negatively impact the General Fund by \$2.2 million in 2020, with CARES Act funding, year-end balance projections remain as anticipated.

Personal services- \$28.9 million

The largest expense to the General fund is personnel costs. The General Fund supports 66.1% of all city personnel. Public safety personnel make up 53.3% of the total city staff.

The 2023 General Fund budget sees the addition of one Uniformed Patrol Officer, one Narcotics Patrol Officer, three School Resource Officers, and a Planning Secretary. The 8.3%, or \$2.2 million increase in the 2023 Personal Services is due to the above mentioned personnel additions, a 4% increase in the City's share of employee benefits, and to the 5% across-the-board increase for all non-union employees that occurred in 2022.

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>
PERSONNEL	\$21,639,575	\$20,841,367	\$21,549,347	\$22,463,972	\$23,130,515	\$24,042,294	\$24,370,044	\$25,419,831	\$26,707,531	\$28,911,787
% of Total Budget	80.52%	70.85%	79.02%	76.68%	76.27%	76.97%	73.37%	70.86%	75.45%	75.79%
change in personnel costs	(\$911,273)	(\$798,208)	\$707,980	\$914,625	\$666,543	\$911,779	\$327,750	\$1,049,787	\$1,287,700	\$2,204,256
change from previous year	-4.04%	-3.69%	3.40%	4.24%	2.97%	3.94%	1.36%	4.31%	5.07%	8.25%

Table 2.24 General Fund Personnel Expenditure History

Contractual services - \$6.9 million

Contractual services include vendors and services that cannot be accomplished in-house. Contractual services did not change much until 2017, 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. There is an increase of 7.0% in 2023.

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>
CONTRACTUAL	\$4,363,231	\$4,368,938	\$4,474,634	\$4,992,757	\$5,006,173	\$5,225,613	\$5,468,780	\$6,952,974	\$6,462,380	\$6,911,769
% of Total Budget	16.23%	14.85%	16.41%	17.04%	16.51%	16.73%	16.46%	19.38%	18.26%	18.12%
change in contractual costs	(\$6,715)	\$5,707	\$105,696	\$518,123	\$13,416	\$219,440	\$243,167	\$1,484,194	(\$490,594)	\$449,389
change from previous year	-0.15%	0.13%	2.42%	11.58%	0.27%	4.38%	4.65%	27.14%	-7.06%	6.95%

Table 2.25 General Fund Contractual Services Expenditure History

Large costs for contractual services in 2022 include:

\$1.4 million – other professional services
\$0.8 million – garage charges
\$0.7 million – utility charges

\$0.4 million – liability insurance
\$0.3 million – maintenance of equipment
\$0.2 million – telephone line charges

Commodities - \$0.7 million

Commodities account for 1.8% of the total General Fund budget in 2023. 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, major tools & equipment for police and fire, and uniforms for the public safety divisions. An increase of 12.0% in 2023 is due to an increase cost of goods.

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>
COMMODITIES	\$395,798	\$477,806	\$595,114	\$550,395	\$911,614	\$489,172	\$594,027	\$698,890	\$614,790	\$688,267
% of Total Budget	1.47%	1.62%	2.18%	1.88%	3.01%	1.57%	1.79%	1.95%	1.74%	1.80%
change in commodities costs	(\$62,889)	\$82,008	\$117,308	(\$44,719)	\$361,219	(\$422,442)	\$104,855	\$104,863	(\$84,100)	\$73,477
change from previous year	-13.71%	20.72%	24.55%	-7.51%	65.63%	-46.34%	21.44%	17.65%	-12.03%	11.95%

Table 2.26 General Fund Commodities Expenditure History

Capital Outlay - \$1.5 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 53.4% of the 2023 general fund capital outlay. Computer software constitutes for 23.3%. There is an 8.5% capital outlay reduction in 2023.

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>
CAPITAL OUTLAY	\$477,690	\$734,043	\$730,374	\$808,898	\$1,122,770	\$1,239,981	\$2,465,904	\$2,802,189	\$1,615,245	\$1,478,416
% of Total Budget	1.78%	2.50%	2.68%	2.76%	3.70%	3.97%	7.42%	7.81%	4.56%	3.88%
change in capital outlay	(\$31,165)	\$256,353	(\$3,669)	\$78,524	\$313,872	\$117,211	\$1,225,923	\$336,285	(\$1,186,944)	(\$136,829)
change from previous year	-6.12%	53.67%	-0.50%	10.75%	38.80%	10.44%	98.87%	13.64%	-42.36%	-8.47%

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, 2022 is estimated at \$14.9 million. This will leave the fund balance at 40.1%. The estimated ending balance for 2023 is \$14.9 million with a 40.1% 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. In November 2020 citizens of Middletown approved a quarter percent additional income tax with the passing of the Street Levy Income Tax. This ten year levy is to pay for major street repairs and rehab.

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 (Cleveland-Cliffs) 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. The OPUS project was to construct a speculative industrial development, now known as the "75 Logistics Center", 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. This building has been granted a fifteen year, one hundred percent real property tax abatement and announced its first new tenant in the fall of 2020. Cintas Corporation, a first class employer, providing 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. DHL announced in March 2021 they will lease the additional portion of the building. DHL, a Germany based global logistics company that specializes in international shipping, courier services and transportation will lease the remaining 357,416 square feet.

City Income Tax Fund Revenues

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>
Income Taxes	\$20,560,181	\$21,571,744	\$22,285,507	\$24,495,698	\$24,941,368	\$26,309,538	\$23,726,902	\$35,134,997	\$29,871,732	\$32,114,509
change from previous year	(\$1,990,667)	\$1,011,563	\$713,763	\$2,210,191	\$445,670	\$1,368,170	(\$2,582,636)	\$11,408,095	(\$5,263,265)	\$2,242,777
change from previous year	-8.83%	4.92%	3.31%	9.92%	1.82%	5.49%	-9.82%	48.08%	-14.98%	7.51%

Table 2.28 City Income Tax & Public Safety Levy Revenue History (Includes Street Levy Revenue beginning in 2021)

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. The Street Levy Fund also has a similar but distinct quarter percent calculation performed monthly.

City Income Tax Fund Expenditures

This fund directly supports the expenses of the income tax collection division (8 full time employees - \$780,637 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	\$18,920,105	52.62%
Public Safety Levy Fund	4,181,983	100.00%
Street Levy Fund	3,950,000	99.75%
G.O. Bond Retirement	550,000	57.55%
Fire Pension Fund	1,401,000	84.53%
Police Pension Fund	1,180,000	82.15%
Auto & Gas Tax Fund	192,784	5.43%
Termination Pay Fund	500,000	100.00%
Municipal Court Fund	450,000	27.44%
Computer Replacement	8,000	2.65%

Table 2.29 Funds supported by City Income Taxes

Changes in Ending Balances							
Fund #	Fund	Ending Balance 12/31/2021	Ending Balance 12/31/2022	Ending Balance 12/31/2023	Change from 2021 to 2022	Change from 2022 to 2023	Primary Causes of Balance Changes Greater than 10%
100	General Fund	\$13,818,652	\$14,991,254	\$14,991,254	8.49%	0.00%	Budgeted increases in expenses driven by budgeted increases in revenue with the goal of a 2023 balanced budget.
Special Revenue Funds							
230	City Income Tax	\$1,862,234	\$25,000	\$25,000	-98.66%	0.00%	Transfer amounts vary according to income tax revenue. Transfers for final months of 2021 were not made until after year end resulting in inflated balance at 12/31/21.
200	Public Safety Levy	\$0	\$0	\$0	0.00%	0.00%	Using balance for funding of Public Safety
201	Street Levy Fund	\$781,850	\$1,036,064	\$466,084	32.51%	-55.01%	Using balance for debt payment and capital paving
210	Auto & Gas Tax Fund	\$695,906	\$231,454	\$56,520	-66.74%	-75.58%	Increased personal services in all divisions due to 5% across the board wages increases in the City. Increased personal services in Streets Maintenance from the addition of two Equipment Operator positions in 2023. Decreased contractual services in Streets Maintenance due to street paving being paid from other funds. Increased contractual services in Grounds Maintenance from rising mowing contract costs.
215	Conservancy Fund	\$62,661	\$71,755	\$82,034	14.51%	14.33%	Using fund balances for contractual service expenses
228	Health & Environment Fund	\$848,329	\$567,393	\$4,740	-33.12%	-99.16%	Using fund balance to support operations, decrease in intergovernmental revenue from COVID-19 grants received in 2021 and decrease in income tax transfer due to higher fund balance, increased personal services and operating expenses
229	EMS Fund	\$36,399	\$31,224	\$25,224	-14.22%	-19.22%	Using fund balance for EMS training
238	UDAG Fund	\$10,000	\$10,000	\$10,000	0.00%	0.00%	No revenue or expenditures for 2022 & 2023
240	Court Computerization Fund	\$53,835	\$59,335	\$64,835	10.22%	9.27%	Using fund balances for computer and related peripherals
242	Law Enforcement Trust Fund	\$121,098	\$95,098	\$54,098	-21.47%	-43.11%	Expenditures increased in 2022 and 2023 spending down the balance as needed by the police department.
243	Law Enforcement Mandatory Drug Fine Fund	\$251,506	\$167,763	\$545	-33.30%	-99.68%	Increased personal services expenditures in 2023 for Narcotics personal services
245	Probation Services Fund	\$209,744	\$185,528	\$162,477	-11.55%	-12.42%	Increased personal services and contractual services in 2022 and 2023
246	Termination Pay Fund	\$559,142	\$384,142	\$209,142	-31.30%	-45.56%	Using fund balance for planned retirements
247	Indigent Driver Alcohol/Treatment	\$21,433	\$18,218	\$15,503	-15.00%	-14.90%	Increased contractual services in 2022 and 2023
248	Enforcement/Education Fund	\$58,650	\$64,400	\$67,950	9.80%	5.51%	No operating expenditures in 2022 & 2023
249	Civic Development Fund	\$78,393	\$3,393	\$78,393	-95.67%	2210.43%	Increased revenue (Hotel/Motel Tax), decreased operating expenses in 2023
250	Municipal Court Fund	\$12,889	\$60,510	(\$145,131)	369.47%	-339.85%	Decreased income tax transfer (revenue) in 2023, decreased operating expenses for 2022 & 2023
251	Police Grant Fund	\$148,553	\$99,326	\$122,257	-33.14%	23.09%	Increased intergovernmental revenue in 2023, increased expenditures for 2022 & 2023
252	Court IDIAM Fund	\$64,172	\$51,411	\$38,795	-19.89%	-24.54%	Increased contractual services in 2022 and 2023
253	Court Special Projects Fund	\$314,448	\$235,867	\$179,988	-24.99%	-23.69%	Decreased capital outlay expenditures in 2022 & 2023
260	Nuisance Abatement Fund	\$142,035	\$136,035	\$80,035	-4.22%	-41.17%	Increased transfer amount in 2023, increased contractual services for 2022 and 2023
262	Senior Citizens Levy Fund	\$0	\$0	\$0	0.00%	0.00%	
265	Fire Station Levy Fund	\$0	\$17,354,394	\$16,552,674	0.00%	-4.62%	Increased debt service in 2023
266	American Rescue Plan Act Fund	\$8,647,578	\$16,891,363	\$16,891,363	95.33%	0.00%	No revenue or expenditures for 2023
Total Special Revenue Funds		\$14,980,855	\$37,779,673	\$35,042,526	152.19%	-7.25%	

Changes in Ending Balances						
Fund #	Fund	Ending Balance 12/31/2021	Ending Balance 12/31/2022	Ending Balance 12/31/2023	Change from 2021 to 2022	Change from 2022 to 2023
<u>Debt Service Funds</u>						
305	General Obligation Bond Retirement	\$150,853	\$238,949	\$102,806	58.40%	-56.98%
325	Special Assessment Bond Retirement	\$432,864	\$559,385	\$610,302	29.23%	9.10%
340	East End/Towne Blvd. TIF	\$680,239	\$671,446	\$668,082	-1.29%	-0.50%
345	Downtown TIF	\$23,785	\$31,840	\$39,895	33.87%	25.30%
350	Aeronca TIF	\$4,457	\$4,421	\$4,371	-0.81%	-1.13%
355	Airport/Riverfront TIF	\$11,900	\$12,839	\$13,778	7.89%	7.31%
360	Miller Rd North TIF	\$135,343	\$149,843	\$164,343	10.71%	9.68%
370	Towne Mall/Hospital TIF	\$134,105	\$157,355	\$131,255	17.34%	-16.59%
371	Renaissance N TIF	\$281,831	\$366,681	\$375,281	30.11%	2.35%
372	Renaissance S TIF	\$471,549	\$583,049	\$580,099	23.65%	-0.51%
375	Greentree Industrial Park TIF	\$123,409	\$183,389	\$243,369	48.60%	32.71%
376	Made Industrial Park TIF	\$17,257	\$25,022	\$32,787	45.00%	31.03%
377	South Yankee Rd TIF	\$24,662	\$25,417	\$26,172	3.06%	2.97%
378	Towne Mall TIF	\$63,913	\$6,711	\$10,206	-89.50%	52.08%
Total Debt Service Funds		\$2,556,167	\$3,016,347	\$3,002,746	18.00%	-0.45%
<u>Capital Projects Funds</u>						
220	Capital Improvements Fund	\$562,145	\$180,370	\$143,306	-67.91%	-20.55%
481	Downtown Improvements	\$128,046	\$106,666	\$66,271	-16.70%	-37.87%
492	Airport Improvements Fund	\$157,445	\$279,445	\$9,445	77.49%	-96.62%
494	Water Capital Reserve Fund	\$3,430,432	\$2,238,111	\$2,974,898	-34.76%	32.92%
415	Storm Water Capital Reserve Fund	\$496,215	\$309	\$429,444	-99.94%	138878.64%
495	Sanitary Sewer Capital Reserve Fund	\$9,905,429	\$16,528,977	\$20,681,821	66.87%	25.12%
498	Computer Replacement Fund	\$1,363,938	\$1,026,505	\$628,888	-24.74%	-38.74%
499	Property Development Fund	\$110,930	\$39,448	\$26,563	-64.44%	-32.66%
485	Economic Development Bond Service	\$2,265	\$2,266	\$7,266	0.04%	220.65%
Total Capital Projects Funds		\$16,156,845	\$20,402,097	\$24,967,902	26.28%	22.38%

Changes in Ending Balances							
Fund #	Fund	Ending Balance 12/31/2021	Ending Balance 12/31/2022	Ending Balance 12/31/2023	Change from 2021 to 2022	Change from 2022 to 2023	Primary Causes of Balance Changes Greater than 10%
<u>Enterprise Funds</u>							
510	Water Fund	\$3,658,741	\$3,665,853	\$2,339,916	0.19%	-36.17%	Increase in operating expenses in 2023
515	Storm Water Fund	\$637,354	\$465,692	\$72,819	-26.93%	-84.36%	Increase in operating expenses in 2023
520	Sewer Fund	\$5,707,524	\$5,913,008	\$5,875,265	3.60%	-0.64%	Increased revenues and operating expenses in 2023
525	Airport Fund	\$300,329	\$205,905	\$89,537	-31.44%	-56.52%	Decreased fuel sales in 2023, personal services and contractual services expense increases in 2023
530	Transit System Fund	\$319,600	\$350,600	\$304,389	9.70%	-13.18%	Decreased intergovernmental revenue in 2023, decreased contractual service in 2023
546	Wellfield Protection Fund	\$2,210,722	\$1,821,023	\$1,550,647	-17.63%	-14.85%	Charges for services increased in 2023, increased contractual services in 2023, decreased capital outlay in 2023
555	Solid Waste Disposal Fund	\$350,397	\$308,048	\$319,889	-12.09%	3.84%	Increase in charges for services in 2023, increased contractual services in 2023
Total Enterprise Funds		\$13,184,667	\$12,730,129	\$10,552,462	-3.45%	-17.11%	
<u>Internal Service Funds</u>							
605	Municipal Garage Fund	\$5,934,886	\$5,415,816	\$4,467,209	-8.75%	-17.52%	Fluctuation of equipment purchases each year, fluctuation of sale of assets, increased operating expenditures
661	Employee Benefits Fund	\$1,712,513	\$1,935,799	\$2,278,927	13.04%	17.73%	Using fund balance for health costs
Total Internal Service Funds		\$7,647,399	\$7,351,615	\$6,746,136	-3.87%	-8.24%	
<u>Trust Funds</u>							
725	Police Pension Fund	\$1,088,967	\$1,193,406	\$1,225,618	9.59%	2.70%	Fluctuates according to actual police wages & overtime
726	Fire Pension Fund	\$1,093,766	\$1,248,530	\$1,353,803	14.15%	8.43%	Fluctuates according to actual fire wages & overtime
Total Trust Funds		\$2,182,733	\$2,441,936	\$2,579,421	11.88%	5.63%	
<u>Federal Grant Funds</u>							
254	Home Program Fund	\$106,106	\$106,106	\$106,106	0.00%	0.00%	
429	Community Development Fund	\$190,641	\$190,641	\$184,822	0.00%	-3.05%	
736	Community Dev. Escrow Fund	\$25,871	(\$20,022)	\$14,673	-177.39%	-173.28%	Using fund balances for expenditures
Total Federal Grant Funds		\$322,618	\$276,725	\$305,601	-14.23%	10.43%	
<u>Special Assessment Funds</u>							
894	2023 Sidewalk, Curb and Gutter	\$0	\$0	\$0	0.00%	0.00%	
Total Special Assessments		\$0	\$0	\$0	0.00%	0.00%	
GRAND TOTAL - ALL FUNDS		\$70,849,936	\$98,989,776	\$98,188,048	39.72%	-0.81%	

PERSONNEL COUNT BY DEPARTMENT

DEPARTMENT/DIVISION	FULL TIME					PART TIME/GRANT					ALL EMPLOYEES				
	2019	2020	2021	2022	2023	2019	2020	2021	2022	2023	2019	2020	2021	2022	2023
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	3	3	4						2.0	2.0	3.0	3.0	4.0
Law	4	4	4	4	4	0.5					4.5	4.0	4.0	4.0	4.0
Human Resources	3	4	4	4	4	0.7	0.7				3.7	4.7	4.0	4.0	4.0
Transit	2	1	1	1	1	6.8	6.8	10.0	0.5	10.0	8.8	7.8	11.0	1.5	11.0
Communications	1	1	1	1	1						1.0	1.0	1.0	1.0	1.0
Total City's Manager's Office	12	12	13	13	14	8.0	7.5	10.0	0.5	10.0	20.0	19.5	23.0	13.5	24.0
Development Services															
Administration	2	2									2.0	0.0	0.0	0.0	0.0
Planning/Zoning	2	3	3	9	10						2.0	3.0	3.0	9.0	10.0
Building Inspection	5	5	5	5	5						5.0	5.0	5.0	5.0	5.0
Community Revitalization Admin											0.0			0.0	
Community Development						6.0					6.0			0.0	
Total Development Services	9	10	8	14	15	6.0	0.0	0.0	0.0	0.0	15.0	10.0	8.0	14.0	15.0
Public Safety															
Fire Administration	3	3	3	3	3						3.0	3.0	3.0	3.0	3.0
Fire Operations	72	74	74	77	77						72.0	74.0	74.0	77.0	77.0
Fire Training/Prevention	5	5	5	5	5						5.0	5.0	5.0	5.0	5.0
Criminal Investigation	13	13	13	12	12						13.0	13.0	13.0	12.0	12.0
Narcotics	7	6	6	6	7						7.0	6.0	6.0	6.0	7.0
Jail Management	12	12	12	12	12	1.2	1.2	1.2	1.2	1.4	13.2	13.2	13.2	13.2	13.4
Police Administration	5.5	9.5	9.5	4.5	4.5	4.0					9.5	9.5	9.5	4.5	5.2
Police & Fire Dispatch	16	16	16	16	16						16.0	16.0	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	49	50	52	53	57						49.0	50.0	52.0	53.0	57.0
Total Public Safety	187.5	193.5	195.5	193.5	198.5	5.2	1.2	1.2	1.2	2.1	192.7	194.7	196.7	194.7	200.6
Economic Development	4	4	4	4	4						0.7	0.7	0.7	4.0	4.0
														4.7	4.7

PERSONNEL COUNT BY DEPARTMENT, (continued)

DEPARTMENT/DIVISION	FULL TIME					PART TIME/GRANT					ALL EMPLOYEES				
	2019	2020	2021	2022	2023	2019	2020	2021	2022	2023	2019	2020	2021	2022	2023
Health Department	5	7	7	7	8	1.5	0.8	0.5	0.5	0.5	6.5	7.8	7.5	7.5	8.5
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	1	1						1.0	1.0	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	5	5	5	5						4.0	5.0	5.0	5.0	5.0
Total Finance Department	22	23	23	23	23	0.0	0.0	0.0	0.0	0	22.0	23.0	23.0	23.0	23.0
Information Systems	5	5	5	5	5	0.8	0.8	0.8	0.8	0.8	5.8	5.8	5.8	5.8	5.8
Airport Operations															
Municipal Court															
Municipal Court	20	20	19	20	20	1.5	1.5	1.5	0.2	0.2	21.5	21.5	20.5	20.2	20.2
Court Special Projects	1	1	1	1	1						1.0	1.0	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	22	22	21	22	22	1.5	1.5	1.5	0.2	0.2	23.5	23.5	22.5	22.2	22.2
Public Works & Utilities															
Building Maintenance	3	3	3	3	4						3.0	3.0	3.0	3.0	4.0
Electronic Maintenance	2	2	2	4	4	1.3	1.3	1.3			3.3	3.3	3.3	4.0	4
Engineering	3.5	3.5	2.5	2.5	1.5						3.5	3.5	2.5	2.5	1.5
Grounds Maintenance	2.5	2.5	2	1	1	0.2	0.2	0.2	0.2	0.2	2.7	2.7	2.2	1.2	1.2
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	6	6	7	7	7.5						6.0	6.0	7.0	7.0	7.5
Litter and Waste Collection	0.5	0.5	0.5	0.5	0.5						0.5	0.5	0.5	0.5	0.5
Sewer Maintenance	10	10	10	10	10						10.0	10.0	10.0	10.0	10.0
Storm Water Maintenance	9	9	9.5	9.5	9.5	0.5	0.5	0.5	1.0	1.0	9.5	9.5	10.0	10.5	10.5
Street Maintenance	12	12	13	13	15	0.2	0.2	0.2	0.2	0.3	12.2	12.2	13.2	13.2	15.3
Water Reclamation	16	17	18	18	18	0.9					16.9	17.0	18.0	18.0	18.0
Water Treatment	12	13	13	13	13	0.6					12.6	13.0	13.0	13.0	13.0
Water Maintenance	15	15	15	15	15	0.2	0.2	0.2	0.2	0.1	15.2	15.2	15.2	15.2	15.1
Total Public Works & Utilities	104.5	106.5	108.5	109.5	112	5.1	3.6	3.6	2.8	2.8	109.6	110.1	112.1	112.3	114.8
TOTAL PERSONNEL	372	384	389	392	403.5	29.1	16.4	21.3	7.7	18.1	401.1	400.4	410.3	399.7	421.6

PERSONNEL HISTORY

There are 404 full time employees budgeted for 2023. This number is up from 392 in 2022. There have been new full time positions added. The City employee count is separated by full time employees and part time/grant employees. The part time/grant employees total 18.1. The 2023 full time equivalent or all employees total is 421.6, versus the 2022 total of 399.7.

City Manager's Office

The City Manager's Department oversees several divisions; Law, Human Resources, Transit and Communications. There are four personnel positions in the City Manager's office and a total of fourteen full time positions including all divisions. A Community Project Coordinator was added to the City Manager's Office in 2023.

The Communications Division was established in 2015 with the addition of a Communications Intern. In 2017, this position was re-evaluated and changed to Communications Coordinator. The Communications Coordinator was renamed Communications Director in 2019. There are no changes for 2023.

Law Division – The Law Department that housed the Law Division and Human Resources Division is now a division of the City Manager's Department. 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 2023.

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. There are no changes for 2023.

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. For 2021, there was one full time Bus Driver and 20,800 hours budgeted for part time drivers. In 2022, there is only 1040 hours for part time drivers and one full time driver budgeted. The part time hours returned to 20,800 in 2023 due to the pandemic ending.

Development Services

Development Services Department, a new department established in 2021, oversees the Planning Zoning and Building Inspection divisions and manages all of the Federal Grant Funds.

In 2021, the Planning/Zoning Division consists of a Development Services Director, an Assistant Development Services Director and an Administrative Assistant and five Code Specialist positions that were transferred from the Police Administration. A Secretary position was added in 2023.

Building Inspection –A Field Inspector position was added in 2017. In 2021, one Field Inspector position is eliminated and there is the addition of a Permit Specialist position.

Building Maintenance – Building maintenance has four employees; Facilities Maintenance Supervisor, two Building Maintenance Technicians, and Building Cleaner. The Building Maintenance Division is responsible for maintaining, repairing cleaning, building projects, snow/ice removal, etc.

Public Safety

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 was elevated to Captain in 2021. One Patrol Officer (traffic) and three Firefighter EMT Positions were added in 2022 and five positions in the Police Administration were transferred to Development Services to handle code enforcement. Three School Resource Officers, one Uniform Patrol Officer and one Narcotics Officer were added in 2023.

Economic Development

The Economic Development Department consists of four full time employees and two interns. The Economic Development Director, an Assistant Economic Development Director (added in 2015), one Economic Development Program Manager (added in 2019), and an Administrative Assistant.

Health Department

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 became a full time Vital Statistics Deputy Registrar. In 2022 an Environmental Health Specialist position was added.

Finance Department

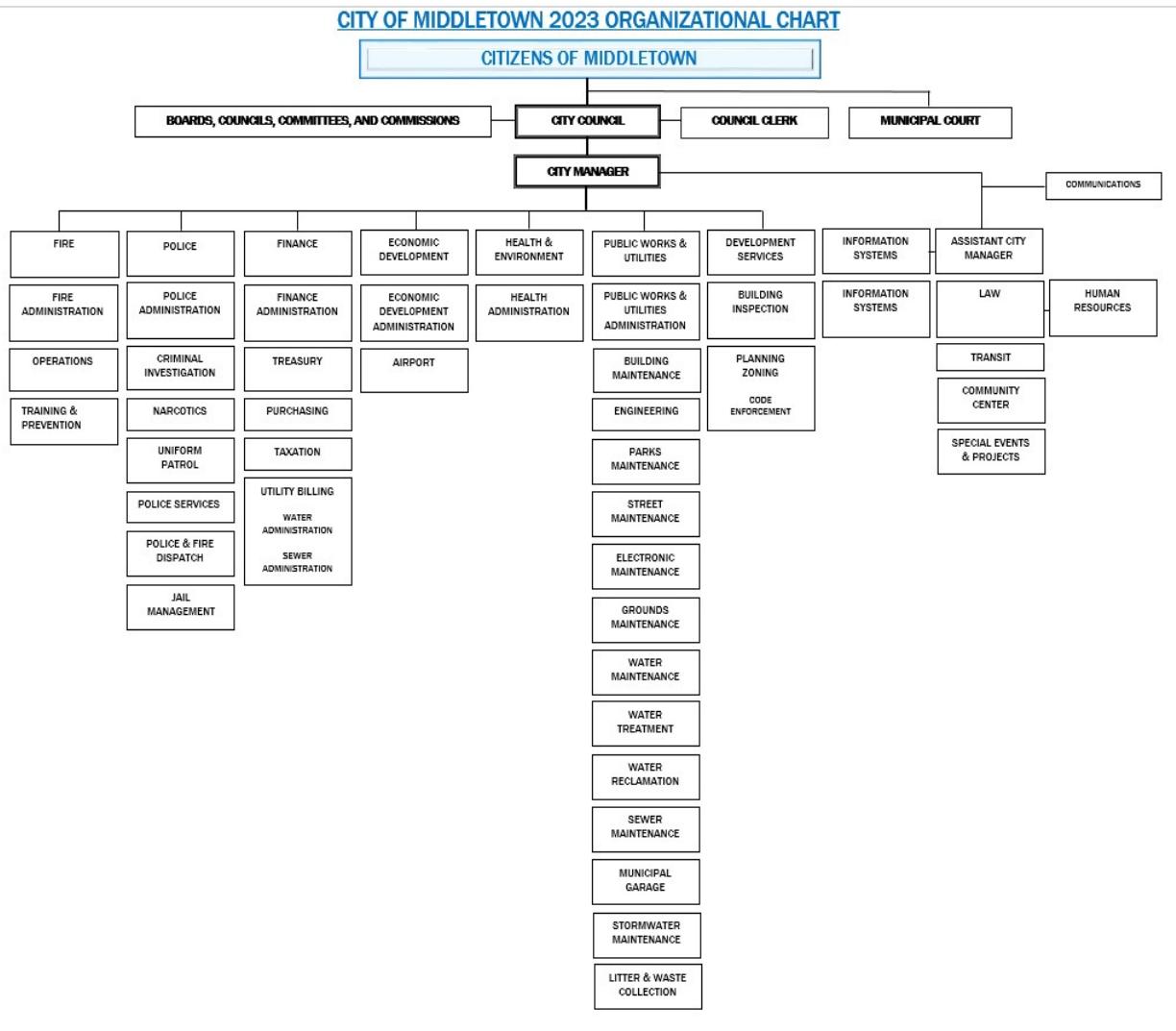
The full time purchasing agent became a part time employee in 2007. In 2016, the Information Systems Division left the Finance Department and became a department now answering to the City Manager along with all other departments. The purchasing agent became a full time position in August 2018. A new Customer Relations Specialist was added to Water Administration in 2020. There are no changes in 2023.

Information Systems

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. Beginning in 2021, the Information Systems Department is under the directive of the Assistant City Manager. There are no changes in 2023.

Public Works Department

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 is the addition of an Engineer in the Public Works and Utility division and the elimination of an Engineering Tech from the Engineering division. 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. The Electronics Maintenance division sees big changes in 2022 with the Electronic Maintenance Supervisor going from part time to full time, the addition of one Senior Electronics Technician and reduction of a part time Senior Electronics Technician.



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 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 2022 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.

Finance			
Division	2023 Expenditure Budget	Fund	Percentage
Finance Administration	311,829	General	11.93%
Treasury	260,709	General	9.97%
Purchasing	108,355	General	4.14%
Water Administration	595,941	Water	22.79%
Sewer Administration	557,091	Sewer	21.31%
Taxation	780,637	Income Tax	29.86%
Total	2,614,562		100.00%

Most departments have multiple divisions requiring different sources of funding.

Example above: The Finance Department has six divisions that are funded with various city funds

Table 2.30 Explanation of Department/Fund relationship

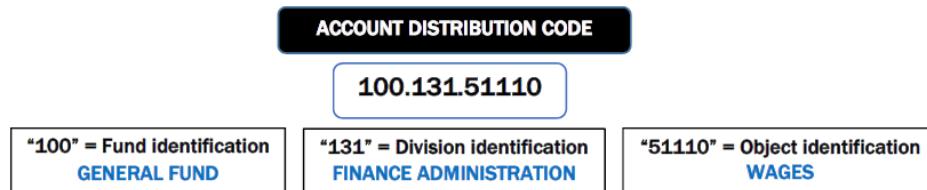
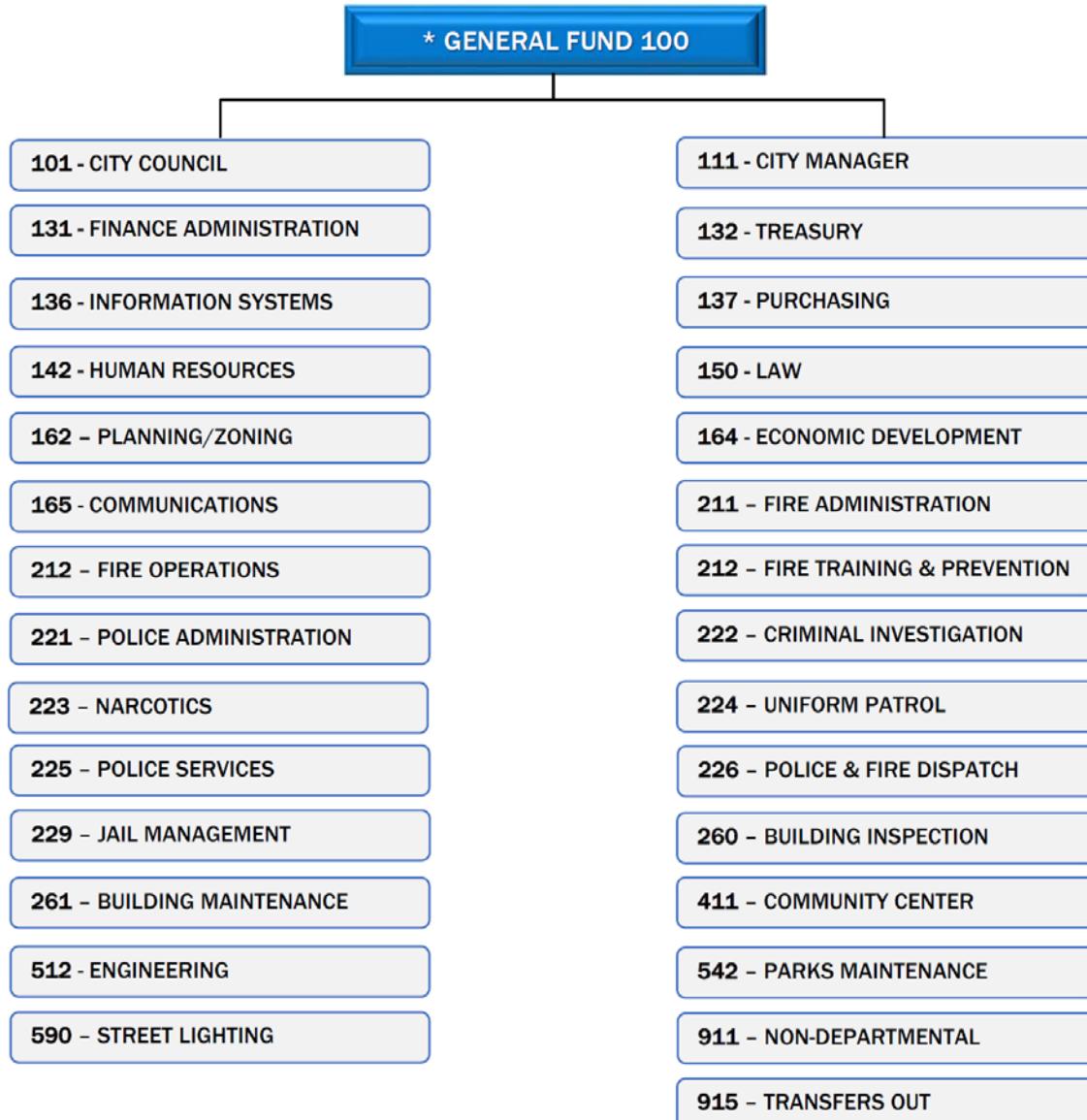
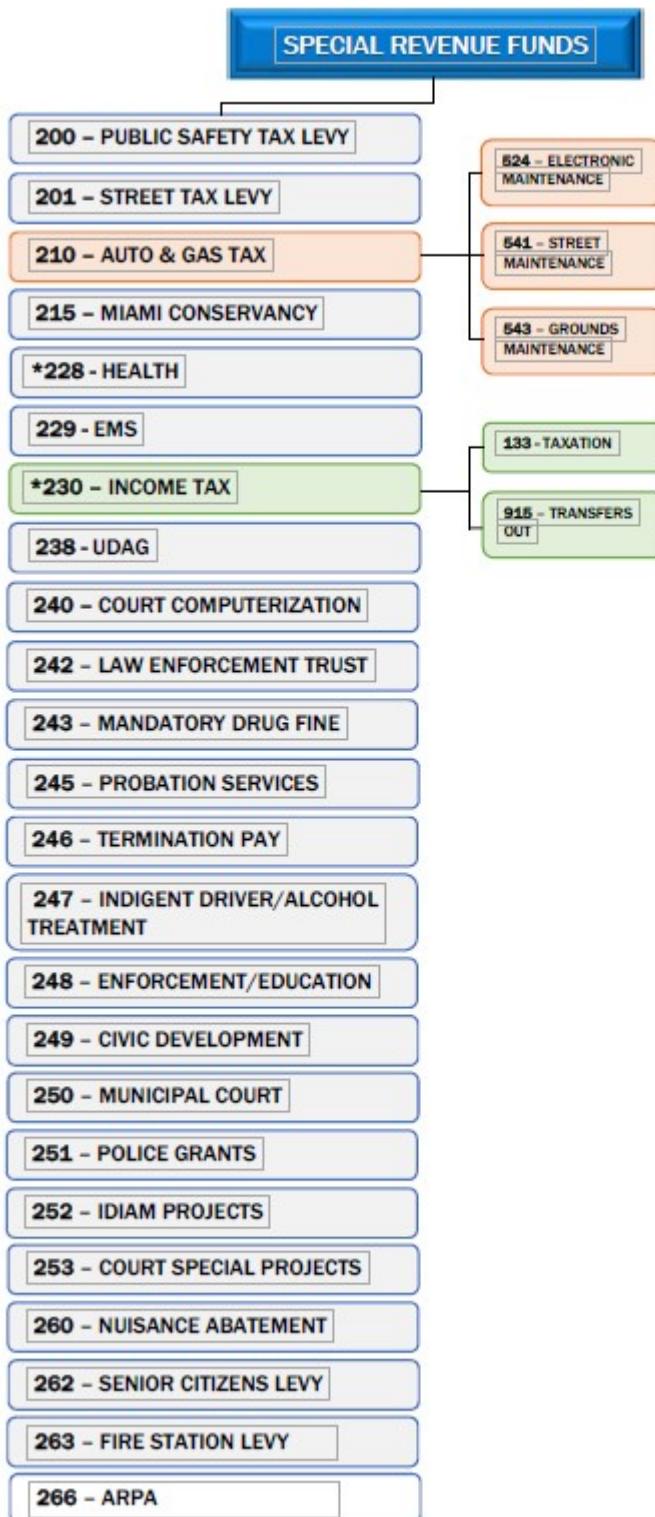


Figure 2.9 Explanation of Account Distribution Codes

The City of Middletown's finances are reported in funds, while the organizational structure consists of departments with various divisions that perform the many duties necessary to maintain day to day operations. The following funding matrix shows the relationship of the departmental divisions to the funds that support them.



* Denotes a Major Fund

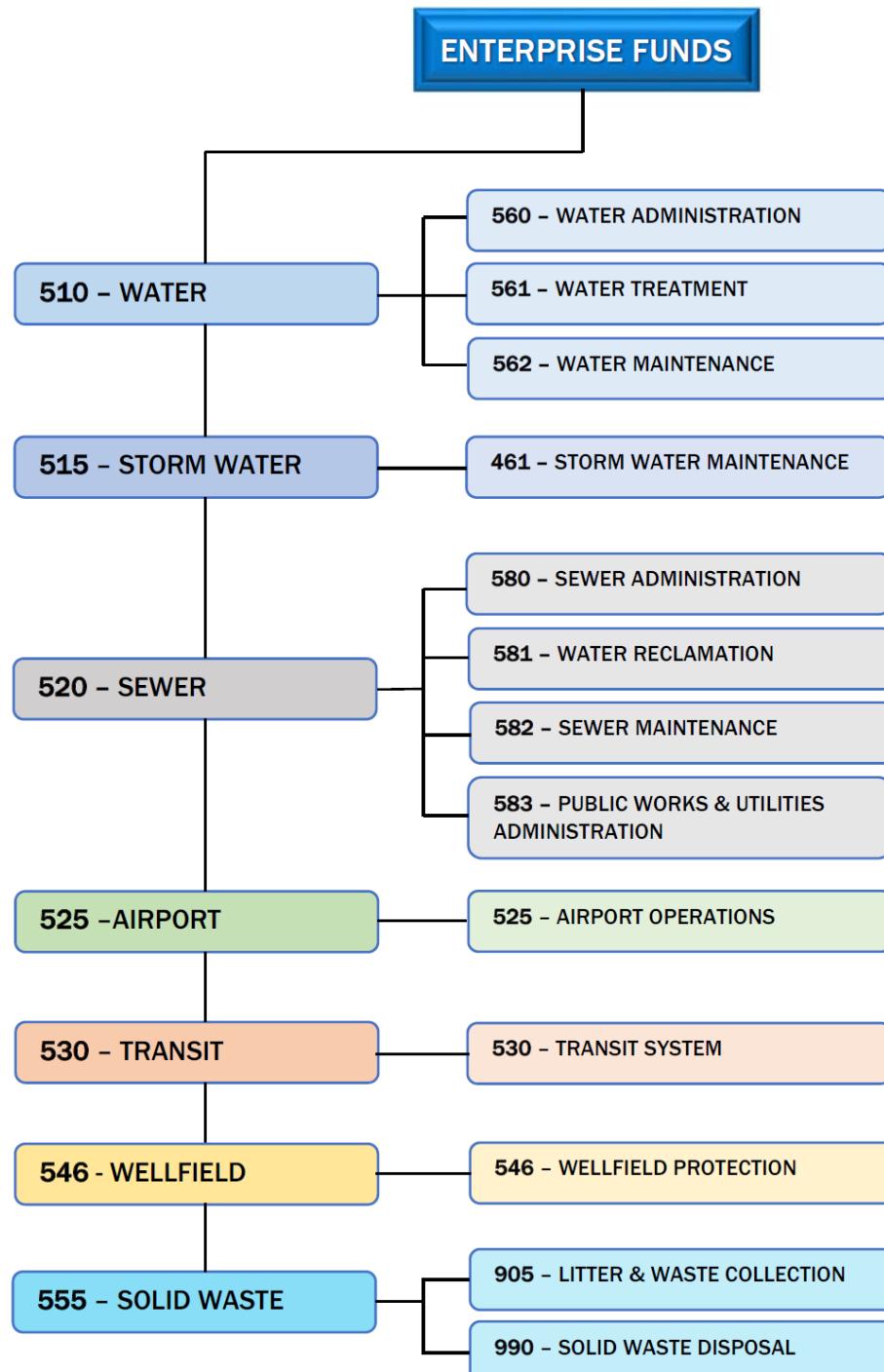


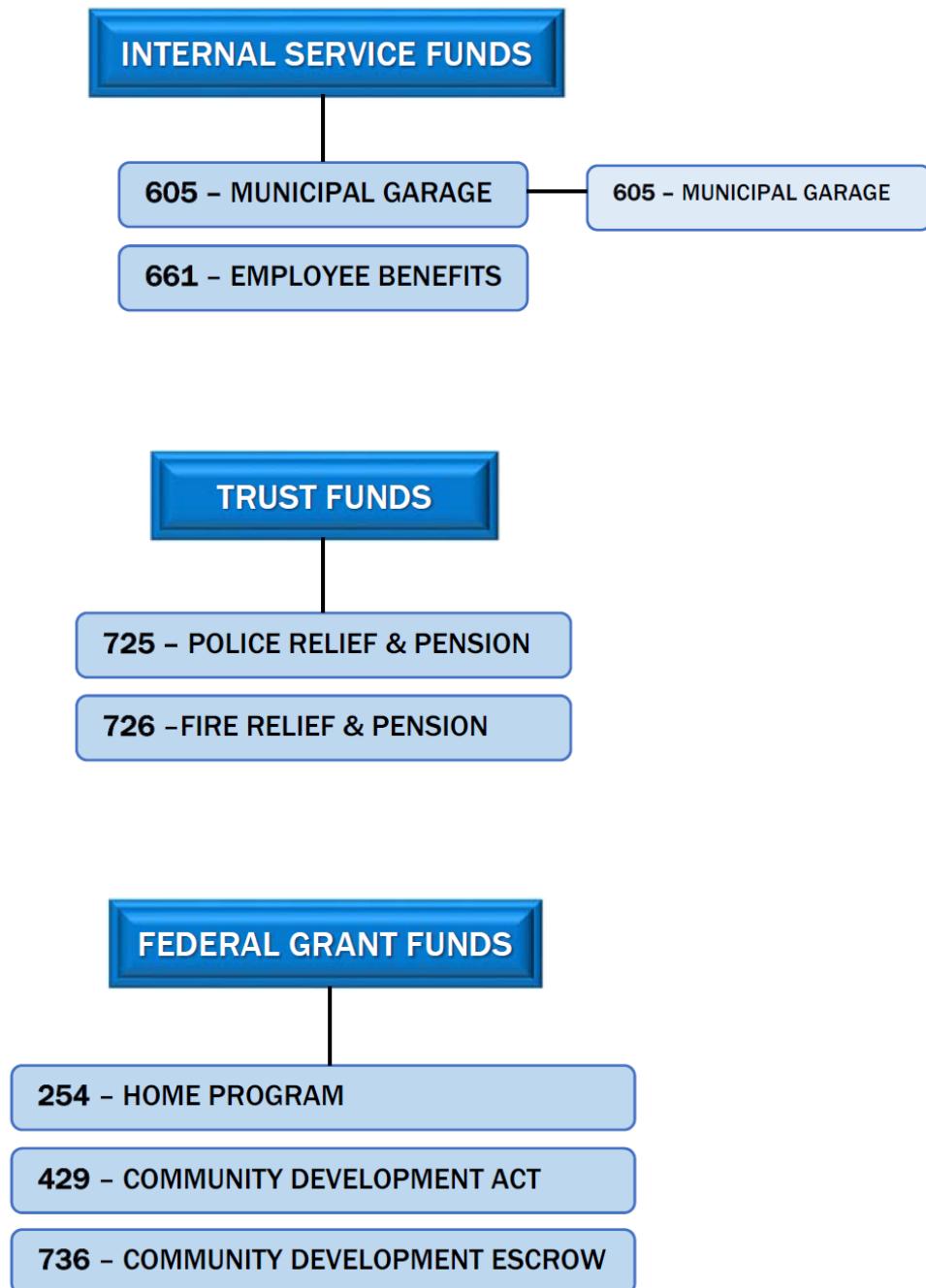
DEBT SERVICE FUNDS

- 305 – GENERAL OBLIGATION BOND
- 325 – SPECIAL ASSESSMENT BOND
- 340 – EAST END/TOWNE BLVD TIF
- 345 – DOWNTOWN TIF
- 350 – AERONCA TIF
- 355 – AIRPORT/RIVERFRONT TIF
- 360 – MILLER ROAD NORTH TIF
- 370 – TOWNE MALL/HOSPITAL TIF
- 371 – RENAISSANCE NORTH TIF
- 372 – RENAISSANCE SOUTH TIF
- 375 – GREENTREE INDUSTRIAL TIF
- 376 – MADE INDUSTRIAL TIF
- 377 – SOUTH YANKEE ROAD TIF
- 378 – TOWNE MALL TIF

CAPITAL IMPROVEMENT & SPECIAL ASSESSMENT FUNDS

- 220 – CAPITAL IMPROVEMENTS
- 481 – DOWNTOWN IMPROVEMENTS
- 492 – AIRPORT IMPROVEMENTS
- 415 – STORM WATER CAPITAL RESERVE
- 485 – ECONOMIC DEVELOPMENT BOND
- 494 – WATER CAPITAL RESERVE
- 495 – SEWER CAPITAL RESERVE
- 498 – COMPUTER REPLACEMENT
- 499 – PROPERTY DEVELOPMENT
- 894 – 2023 SIDEWALK, CURB & GUTTER







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

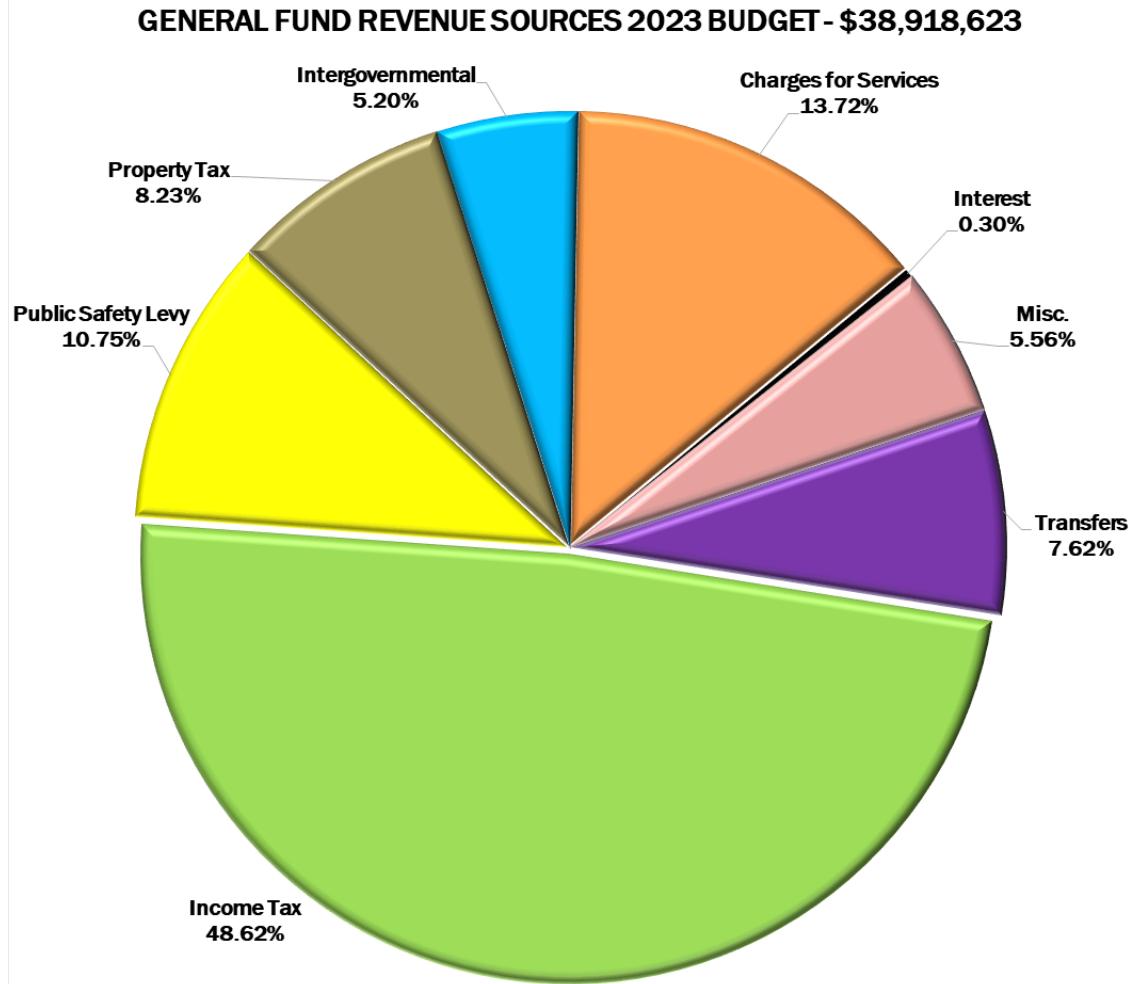
General Fund revenue is made up of income tax, real estate property taxes, intergovernmental revenues (revenue from other governmental agencies), charges for services, licenses and permits, rentals and leases, miscellaneous revenue, interest revenue, and transfers-in from other funds. The pie chart below (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 2023 revenue estimates are based on known revenue sources such as property taxes and leases, current economic conditions and policies as well as historical trend. Historical trend is based on the period of the past three years. Revenue is monitored on a monthly basis throughout the year.

Figure 3.1 General Fund Revenue Sources



**GENERAL FUND
SOURCES OF REVENUE**

Revenue Source	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Increase or Decrease \$	%
Income Tax Transfer	\$16,025,000	\$14,803,950	\$19,808,000	\$18,441,254	\$18,920,105	478,851	2.6%
Public Safety Levy Transfer	3,736,000	3,393,000	4,287,762	3,931,983	4,181,983	250,000	6.4%
Property Tax	2,660,876	2,801,073	3,203,253	3,203,253	3,203,253	0	0.0%
Intergovernmental	1,764,626	1,356,590	1,657,711	1,771,256	2,023,460	252,204	14.2%
Charges for Services	4,370,948	4,366,899	4,658,847	4,658,847	5,341,441	682,594	14.7%
Miscellaneous	2,015,200	7,131,628	3,468,992	2,144,618	2,165,248	20,630	1.0%
Interest	<u>264,645</u>	<u>169,816</u>	<u>144,206</u>	<u>144,206</u>	<u>118,682</u>	<u>(25,524)</u>	<u>-17.7%</u>
Subtotal	\$30,837,295	\$34,022,956	\$37,228,771	\$34,295,417	\$35,954,172	1,658,755	4.8%
Transfers-In	<u>\$2,617,000</u>	<u>\$2,643,536</u>	<u>\$2,678,932</u>	<u>\$2,825,325</u>	<u>\$2,964,451</u>	<u>139,126</u>	<u>4.9%</u>
Total	\$33,454,295	\$36,666,492	\$39,907,703	\$37,120,742	\$38,918,623	1,797,881	4.8%

Table 3.1 General Fund Revenue Comparison by Category

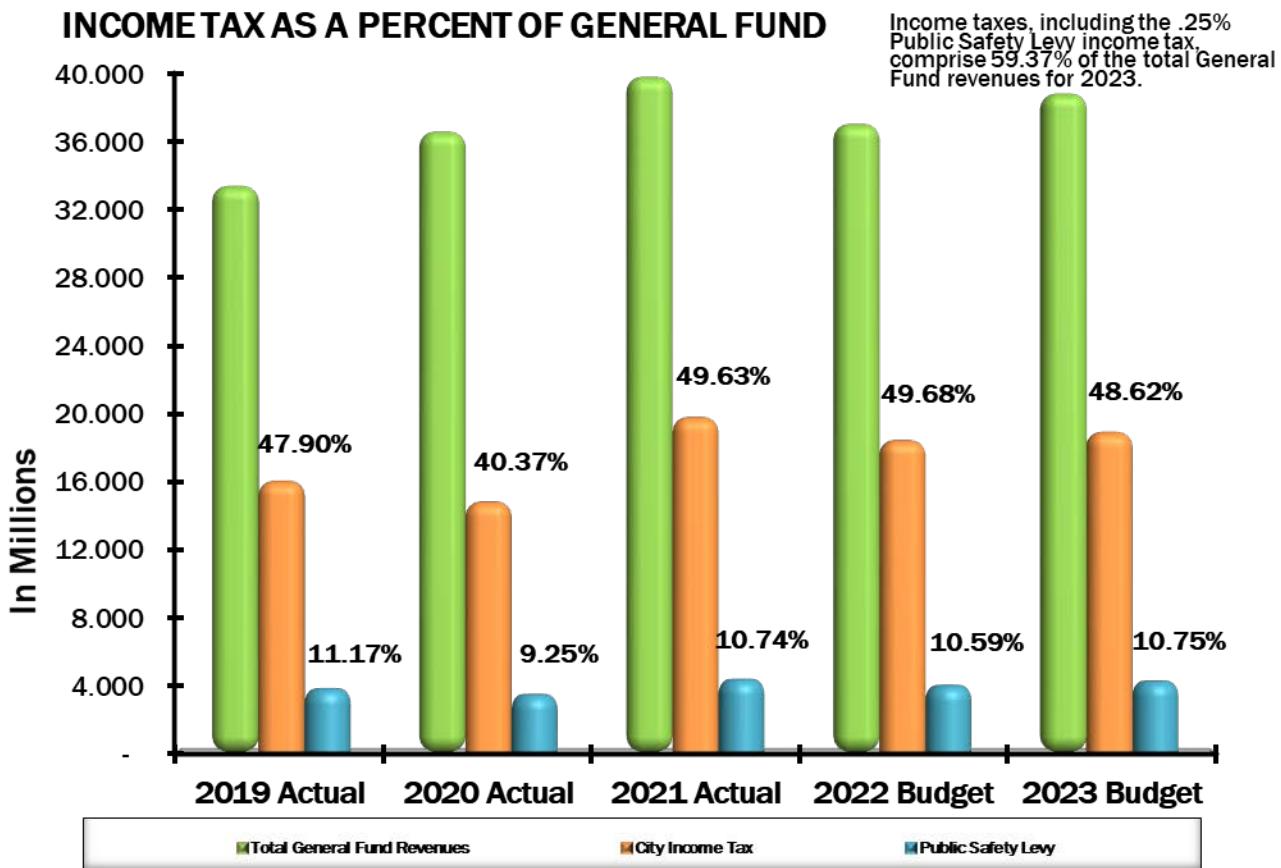


Figure 3.2 Income tax as a percent of General Fund Revenues

City Income Tax

City income tax revenues account for 48.62% of the projected 2023 General Fund revenues (Figure 3.1); 59.37% 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 13.72% of the total General Fund revenues for 2023. Charges for services include building inspection fees, plan review fees, zoning compliance certificate fees, emergency medical service fees, burglar alarm fees, jail commissary services, and administrative services.

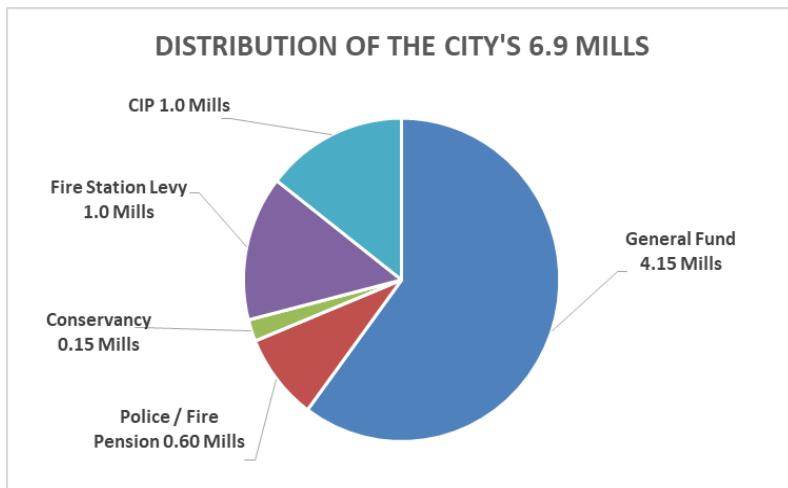


Figure 3.4 Property Tax Distribution of the City's Share

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 5.20% of the total General Fund revenue.

Miscellaneous

Miscellaneous revenues account for 5.56% 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 0.30% of General Fund revenues in 2022.

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.

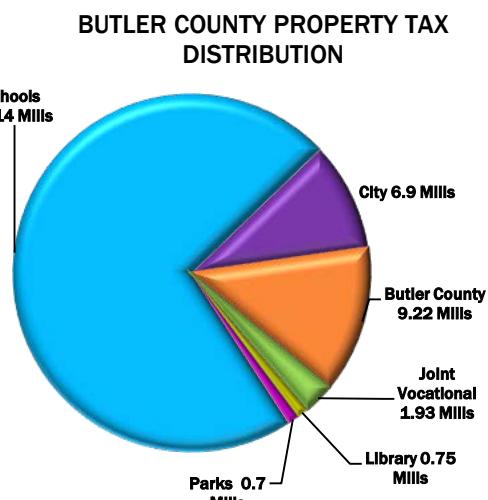


Figure 3.3 Butler County Property Tax Distribution

Property Tax

The majority of all property taxes go to the General Fund and accounts for 8.23% of this fund's revenue.



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 2021 expenditure as well as dollar and

percentage comparisons between 2022 and 2023 budgets.

A summary by department/division is given on the following page. The graph on the following page illustrates the percentage of the General Fund that each department expends. Public safety (Police, Fire, and Public Safety Administration) has the largest amount of expenditures at 68.51% 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 \$39,918,623 for 2023, a 8.3% increase from the 2022 budget.

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



Department/Division	2021 Actual	2022 Budget	2023 Budget	Increase/Decrease	
				\$	%
City Council	\$144,912	\$164,396	\$170,721	\$6,325	3.8%
City Manager	2,384,557	2,139,946	2,638,809	498,863	23.3%
Finance Department	558,680	636,546	680,893	44,347	7.0%
Information Systems	709,410	758,680	766,714	8,034	1.1%
Administrative Services	450,062	0	0	0	0.0%
Economic Development	1,229,658	1,063,365	587,768	(475,597)	-44.7%
Development Services	1,123,401	1,501,400	1,683,552	182,152	12.1%
Division of Fire	12,239,130	10,960,969	11,542,263	581,294	5.3%
Division of Police	13,045,244	13,372,821	15,123,978	1,751,157	13.1%
Public Works & Utilities	2,343,395	2,224,893	2,369,715	144,822	6.5%
Debt Service	0	0	158,166	158,166	0.0%
Non-Departmental	1,645,434	2,576,930	2,425,825	(151,105)	-5.9%
Subtotal	35,873,883	35,399,946	38,148,405	\$2,748,459	7.8%
Transfers	1,542,302	548,194	770,218	222,024	40.5%
Total	\$37,416,186	\$35,948,140	\$38,918,623	\$2,970,483	8.3%

Table 3.2 Department expenditures 2021-2023

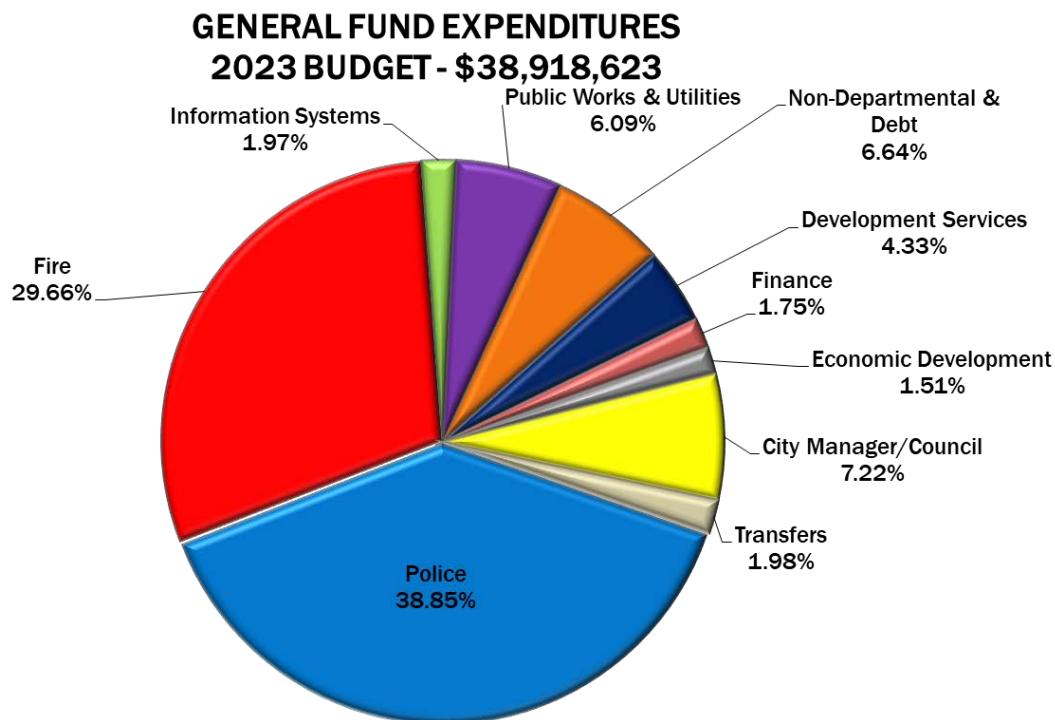


Figure 3.5 General Fund expenditures by department for 2023

Category	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Increase/Decrease	
						\$	%
Personal Services	\$24,042,294	\$24,370,044	\$25,419,831	\$26,707,531	\$28,911,787	\$2,204,256	8.3%
Contractual Services	5,225,613	5,468,780	6,952,974	6,462,380	6,911,769	449,389	7.0%
Commodities	510,042	594,027	698,890	614,790	688,267	73,477	12.0%
Capital Outlay	1,239,981	2,465,904	2,802,189	1,615,245	1,478,416	(136,829)	-8.5%
Subtotal	31,017,929	32,898,755	35,873,883	35,399,946	37,990,239	2,590,293	7.3%
Debt Service	0	0	0	0	158,166	158,166	0.0%
Transfers-Out	1,196,093	1,782,108	1,382,134	391,000	611,000	220,000	56.3%
Loans	238,439	317,530	160,168	157,194	159,218	2,024	0.0%
Total	\$32,452,461	\$34,998,393	\$37,416,186	\$35,948,140	\$38,918,623	2,970,483	8.3%

Table 3.3 General Fund expenditure by category

2023 GENERAL FUND BUDGETED EXPENDITURES BY CATEGORY

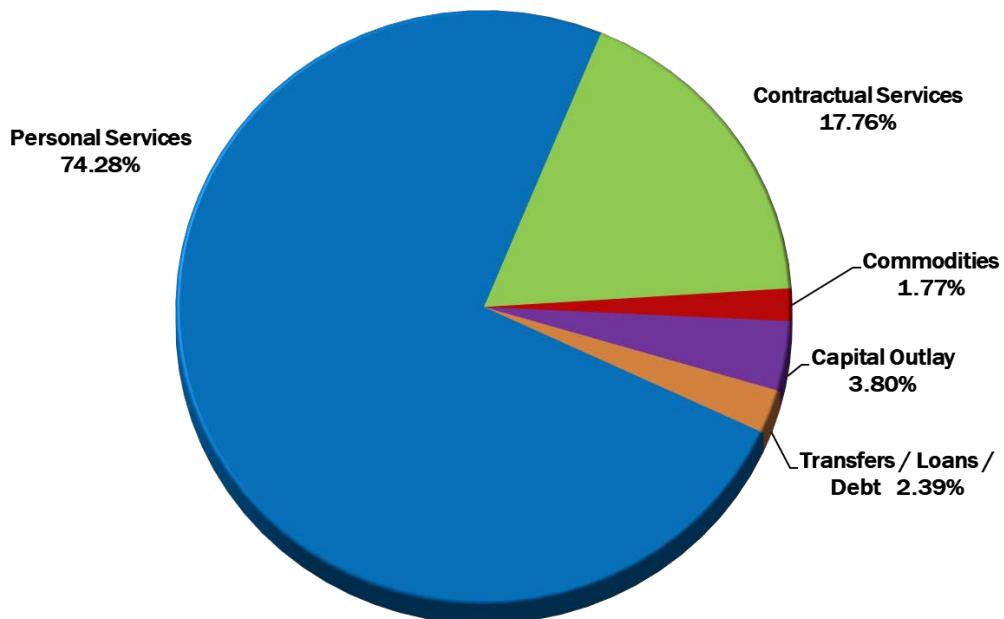


Figure 3.6 General Fund budget by category

GENERAL FUND EXPENDITURES BY CATEGORY

**2023 GENERAL FUND BUDGET
for Public Safety**

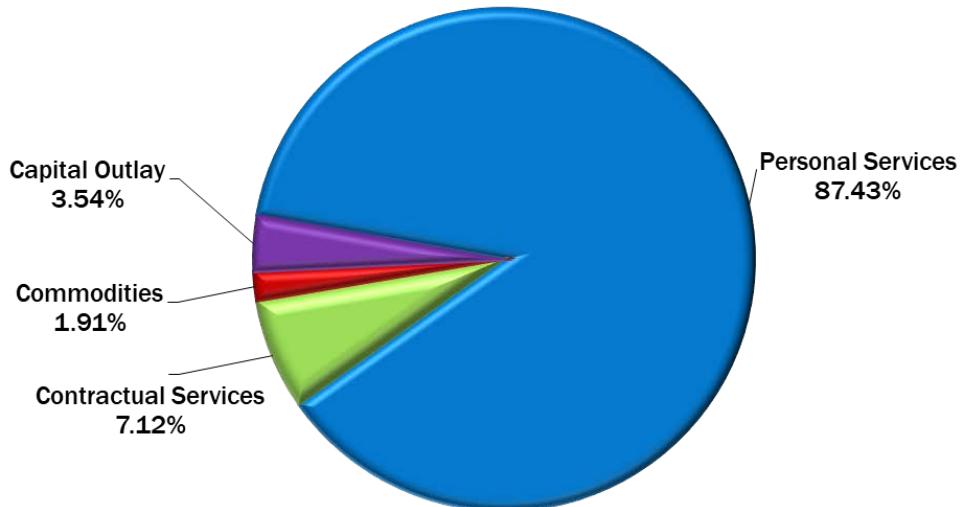


Figure 3.7 Above General Fund Budget – Public Safety Expenditures

**2023 GENERAL FUND BUDGET
(Excluding Public Safety)**

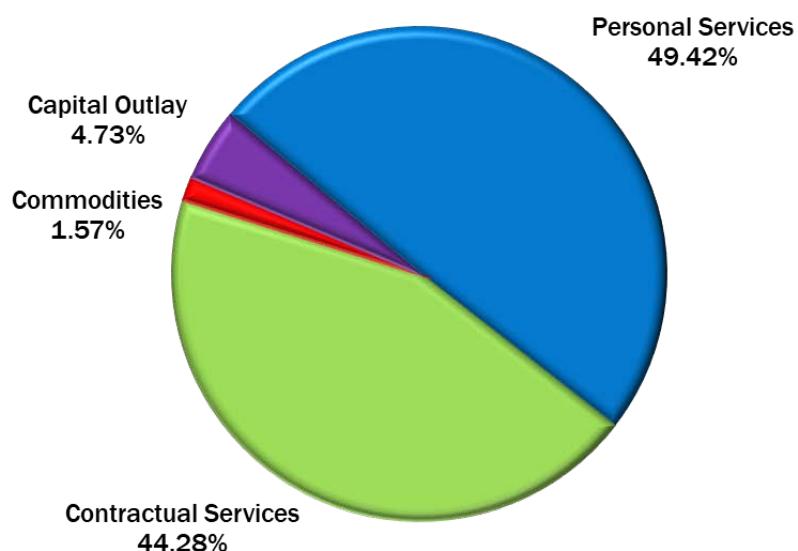


Figure 3.8 General Fund Budget – Excluding Public Safety

GENERAL FUND - BUDGETED EXPENDITURES

Department/Division	Personal Services	Contractual Services	Commodities	Capital Outlay	Totals
City Council	\$137,036	\$28,985	\$3,500	\$1,200	\$170,721
City Manager	\$532,292	\$106,588	\$2,700	\$0	\$641,580
Communications	\$91,216	\$107,360	\$2,600	\$6,700	\$207,876
Human Resources	\$286,989	\$186,385	\$6,000	\$0	\$479,374
Law	\$415,179	\$777,800	\$2,000	\$0	\$1,194,979
Community Center	\$0	\$115,000	\$0	\$0	\$115,000
City Manager	\$1,325,676	\$1,293,133	\$13,300	\$6,700	\$2,638,809
Information Systems	\$658,614	\$36,600	\$9,000	\$62,500	\$766,714
Finance Administration	\$255,269	\$54,160	\$2,400	\$0	\$311,829
Treasury	\$244,864	\$9,445	\$2,800	\$3,600	\$260,709
Purchasing	\$101,955	\$1,900	\$600	\$3,900	\$108,355
Finance Department	\$602,088	\$65,505	\$5,800	\$7,500	\$680,893
Planning	\$856,666	\$148,500	\$16,500	\$35,000	\$1,056,666
Building Inspection	\$537,386	\$52,000	\$3,000	\$34,500	\$626,886
Development Services	\$1,394,052	\$200,500	\$19,500	\$69,500	\$1,683,552
Economic Development	\$331,550	\$243,718	\$6,000	\$6,500	\$587,768
Fire Administration	\$450,644	\$7,550	\$3,856	\$0	\$462,050
Fire Operations	\$8,966,722	\$608,606	\$265,686	\$474,680	\$10,315,694
Fire Training/Prevention	\$757,683	\$5,992	\$844	\$0	\$764,519
Police Administration	\$611,694	\$262,000	\$15,500	\$0	\$889,194
Criminal Investigation	\$1,598,894	\$46,000	\$11,000	\$0	\$1,655,894
Narcotics	\$821,589	\$16,000	\$12,500	\$0	\$850,089
Uniform Patrol	\$7,189,886	\$521,998	\$127,006	\$458,007	\$8,296,897
Police Services	\$379,451	\$8,950	\$0	\$10,500	\$398,901
Police & Fire Dispatch	\$1,436,898	\$78,000	\$6,000	\$0	\$1,520,898
Jail Management	\$1,101,176	\$342,930	\$68,000	\$0	\$1,512,106
Public Safety	\$23,314,637	\$1,898,026	\$510,392	\$943,187	\$26,666,242
Building Maintenance	\$332,729	\$206,400	\$46,500	\$3,500	\$589,129
Engineering	\$184,152	\$103,071	\$3,800	\$22,100	\$313,123
Street Lighting	\$0	\$436,753	\$20,000	\$0	\$456,753
Parks Maintenance	\$595,553	\$343,328	\$48,200	\$23,629	\$1,010,710
Public Works & Utilities	\$1,112,434	\$1,089,552	\$118,500	\$49,229	\$2,369,715
Debt Service					\$158,166
Non-Departmental	\$35,700	\$2,055,750	\$2,275	\$332,100	\$2,425,825
Subtotal Expenditures	\$28,911,787	\$6,911,769	\$688,267	\$1,478,416	\$38,148,405
Transfers-Out/Loans					\$770,218
Total Expenditures	\$28,911,787	\$6,911,769	\$688,267	\$1,478,416	\$38,918,623

GENERAL FUND
TEN YEAR COMPARISON
OF REVENUES & EXPENDITURES

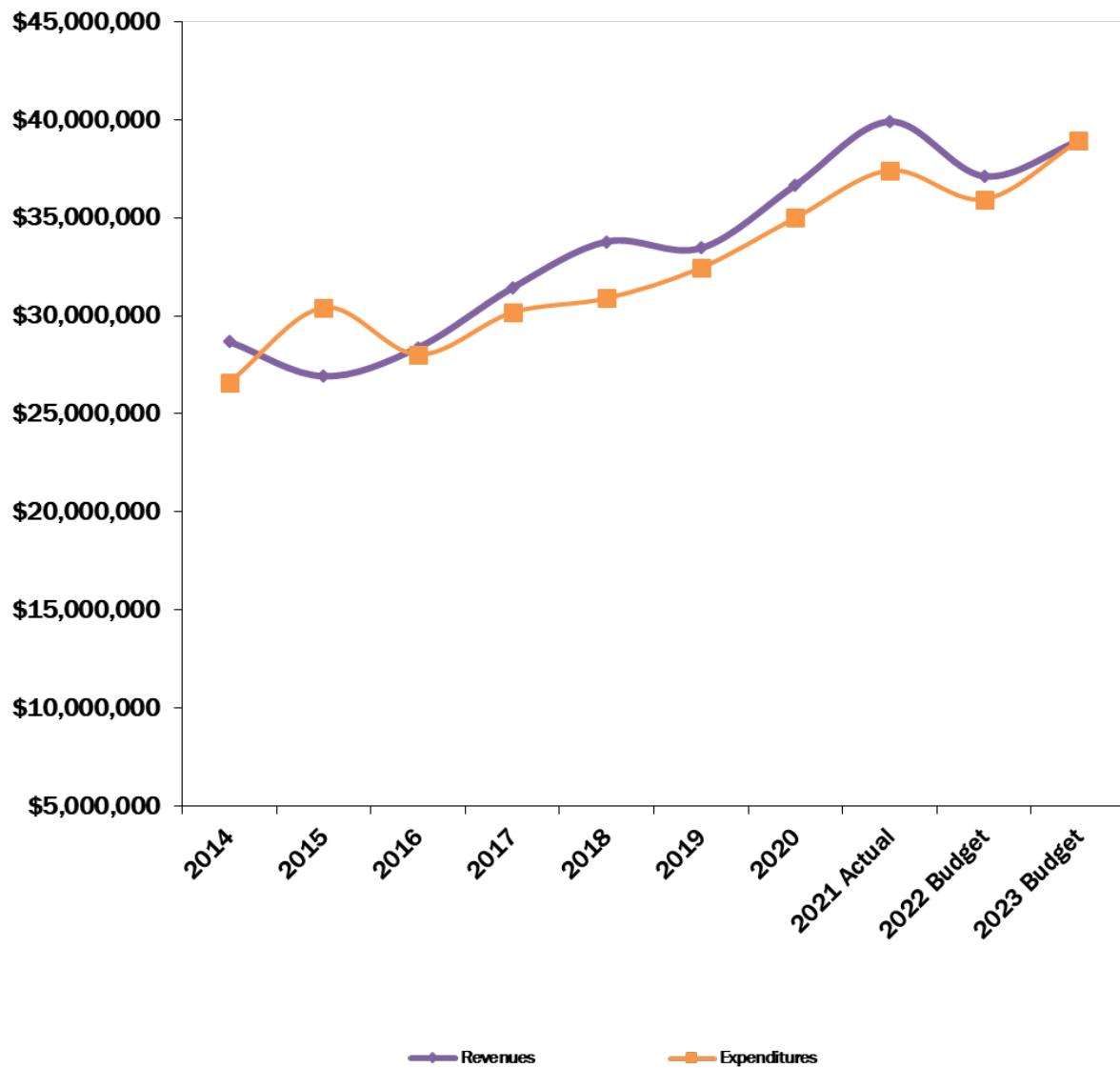


Figure 3.9 Ten year comparison of General Fund revenues and expenditures

**FUND SUMMARY FOR FUND 100
GENERAL FUND**

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY 1	\$11,327,134	\$13,818,652	\$14,991,254
REVENUES:			
Property Taxes	\$3,203,253	\$3,203,253	\$3,203,253
Licenses & Permits	607,139	607,139	613,210
Intergovernmental Revenue	1,657,711	1,771,256	2,023,460
Charges for Services	4,658,847	4,658,847	5,341,441
Fines & Forfeitures	20,237	21,512	20,911
Interest Income	144,206	144,206	118,682
Contributions & Donations	7,590	0	0
Rentals & Leases	52,241	71,323	72,036
Miscellaneous Revenue	2,186,203	954,061	963,602
Reimbursements	490,583	490,583	495,489
Transfers	26,879,693	25,198,562	26,066,539
TOTAL REVENUES	\$39,907,703	\$37,120,742	\$38,918,623
TOTAL RESOURCES	\$51,234,837	\$50,939,394	\$53,909,877
EXPENDITURES:			
Personal Services	\$25,419,831	\$26,707,531	\$28,911,787
Contractual Services	6,952,974	6,462,380	6,911,769
Commodities	698,890	614,790	688,267
Capital Outlay	2,802,189	1,615,245	1,478,416
Debt Service	0	0	158,166
Transfers	1,382,134	391,000	611,000
Loans	160,168	157,194	159,218
TOTAL EXPENDITURES	\$37,416,186	\$35,948,140	\$38,918,623
ENDING BALANCE DECEMBER 31	\$13,818,652	\$14,991,254	\$14,991,254

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 2022 Budget per Capita - \$3.35

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**

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
EXPENDITURES BY DIVISION:			
City Council	\$144,912	\$164,396	\$170,721
TOTAL DIVISION EXPENDITURES	\$144,912	\$164,396	\$170,721
EXPENDITURES BY CATEGORY:			
Personal Services	\$130,256	\$131,211	\$137,036
Contractual Services	12,070	28,985	28,985
Commodities	1,904	3,000	3,500
Capital Outlay	682	1,200	1,200
TOTAL EXPENDITURES	\$144,912	\$164,396	\$170,721

GENERAL FUND
CITY COUNCIL

	Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
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 AND WAGES	\$107,908	\$109,499	\$114,369
100.101.51211 PERS	15,100	15,330	16,012
100.101.51220 WORKERS COMPENSATION	5,480	4,380	4,575
100.101.51270 MEDICARE-CITY SHARE	1,565	1,588	1,658
100.101.51275 LIFE INSURANCE	203	414	422
Total - PERSONAL SERVICES	130,256	131,211	137,036
CONTRACTUAL SERVICES:			
100.101.52110 TRAVEL AND TRAINING	577	6,000	6,000
100.101.52120 EMPLOYEE MILEAGE REIMBURSEMENT	0	275	275
100.101.52490 OUTSIDE PRINTING	0	500	500
100.101.52510 MAINTENANCE OF EQUIPMENT	0	1,010	1,010
100.101.52710 LEGAL ADVERTISING	10,037	10,000	10,000
100.101.52920 MEMBERSHIPS-BOOKS & PERIODICAL	256	1,200	1,200
100.101.52980 OTHER MISC CONTRACTUAL SERVICE	1,200	10,000	10,000
Total - CONTRACTUAL SERVICES	12,070	28,985	28,985
COMMODITIES:			
100.101.53100 OFFICE SUPPLIES	810	1,000	1,000
100.101.53210 FOOD	788	1,000	1,500
100.101.53296 OTHER SUPPLIES	306	1,000	1,000
Total - COMMODITIES	1,904	3,000	3,500
CAPITAL OUTLAY:			
100.101.54320 OFFICE MACHINERY & EQUIPMENT	682	1,200	1,200
Total - CAPITAL OUTLAY	682	1,200	1,200
Grand Total	\$144,912	\$164,396	\$170,721

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 Department 2023 Budget per Capita - \$53.88 (includes all divisions)

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 and pursue strategies for long term revenue growth

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 reconstruction, Storm and Wastewater infrastructure, detention, and conveyance associated with Long Term Control Plan (LTCP), and the Municipal Jail

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

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 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 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

HUMAN RESOURCES

DEPARTMENT OVERVIEW

The Human Resources Division, a division of the City Manager's Department, plans, organizes, coordinates, directs, and evaluates the City's personnel functions to ensure a diverse, accessible, equitable and inclusive work environment that will best meet the current and future needs of Middletown's public employees and the citizens we serve.

The Human Resources Division effectively manages the City's human capital needs by recruiting, selecting and retaining employees; managing and administering employee benefits programs; coordinating and providing employee training; managing employee relations and performance management issues, managing the job classification and compensation plans; maintaining employee records; assisting with the management of labor relations and ensuring compliance with laws, rules, regulations, and ordinances that govern the employment relationship and City operations. This division also coordinates administration of the City's Civil Service duties, safety program and reward and recognition system.

The Human Resources Division will continue serving the needs of City Employees through strategic supportive partnerships; improved communications; prioritization of diversity, equity and inclusion; promotion of learning and development and fostering a spirit of cooperation and engagement. In addition, the division will continually strive to enhance their professionalism and competence by pursuing continuing education, national and state certification and memberships through related associations.

KEY OBJECTIVES AND GOALS

The graphics below illustrate how the Human Resources 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

Human Resources Goals and Objectives

Maintain and maximize the utility of the City's personnel program by providing responsive, innovative and modern practices. This goal will be achieved by streamlining work flow processes through the integration of technology

Implement a comprehensive staff development program that includes leadership and management training to cover topics such as emotional intelligence, generational workforce collaboration, team building, change-management, organizational culture, customer service and succession planning

LAW

DEPARTMENT OVERVIEW

Law, a division of the City Manager's Department, is established by City ordinance. This division represents and advises the City in all civil, criminal and administrative law matters; prosecutes criminal cases in the Middletown Municipal Court; and performs such other duties as may be required by City Charter, ordinance, or statute.

The Law Division must prepare all contracts, bonds and other instruments in writing in which the City is concerned and endorse on each his approval of the form and correctness thereof. In addition, the Law Director gives written and oral 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 Law Division 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 Office of Administrative Hearings (OAH) is also within the Law Division. The OAH oversees the Civil Offenses and Fines that are issued by the City. The OAH manages the docket of cases, collects fines, schedules hearings and works with the outside hearing examiner who issues decisions following the hearings.

KEY OBJECTIVES AND GOALS

The graphics below illustrate how the Law 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

Law Goals and Objectives

Provide legal services to other Divisions:

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

Provide counsel and advice 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.

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 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**

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
EXPENDITURES BY DIVISION:			
City Manager's Office	\$498,889	\$531,475	\$641,580
Human Resources	371,106	489,757	479,374
Law	1,179,317	789,927	1,194,979
Communications	234,294	213,787	207,876
Community Center	100,950	115,000	115,000
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TOTAL DIVISION EXPENDITURES	\$2,384,557	\$2,139,946	\$2,638,809
 EXPENDITURES BY CATEGORY:			
Personal Services	\$1,041,318	\$1,217,458	\$1,325,676
Contractual Services	1,332,274	907,288	1,293,133
Commodities	6,799	7,700	13,300
Capital Outlay	4,166	7,500	6,700
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TOTAL EXPENDITURES	\$2,384,557	\$2,139,946	\$2,638,809

GENERAL FUND
CITY MANAGER'S OFFICE

	Actual Expenditures	Amount Budgeted 2021	Amount Budgeted 2022	Amount Budgeted 2023
PERSONNEL:				
CITY MANAGER (NG)	1	1	1	1
ASSISTANT CITY MANAGER (294)	0	1	1	1
ASSISTANT CITY MANAGER (167)	1	0	0	0
COMMUNITY PROJECT COORDINATOR (261)	0	0	0	1
EXECUTIVE ASSISTANT (249)	1	1	1	1
PERSONAL SERVICES:				
100.111.51110 SALARIES & WAGES	\$296,683	\$344,958	\$385,348	
100.111.51211 PERS	56,060	64,794	70,427	
100.111.51215 DEFERRED COMPENSATION	2,865	3,300	0	
100.111.51220 WORKERS COMPENSATION	14,714	13,798	15,414	
100.111.51230 GROUP HEALTH INSURANCE	22,051	17,200	48,849	
100.111.51240 UNEMPLOYMENT COMPENSATION	480	0	0	
100.111.51260 VEHICLE ALLOWANCE	5,400	5,400	5,400	
100.111.51270 MEDICARE-CITY SHARE	4,330	5,002	5,588	
100.111.51275 LIFE INSURANCE	693	1,035	1,266	
Total - PERSONAL SERVICES	403,275	455,487	532,292	
CONTRACTUAL SERVICES:				
100.111.52110 TRAVEL AND TRAINING	1,897	8,000	15,000	
100.111.52120 EMPLOYEE MILEAGE REIMB	70	300	300	
100.111.52222 TELEPHONE LINE CHARGES	751	1,888	1,888	
100.111.52480 OTHER PROFESSIONAL SERVICES	74,460	60,000	75,000	
100.111.52490 OUTSIDE PRINTING	145	300	300	
100.111.52510 MAINTENANCE OF EQUIPMENT	1,249	800	800	
100.111.52920 MEMBERSHIPS-BOOKS-PERIODICALS	6,043	2,500	3,800	
100.111.52980 MISC CONTRACTUAL SERVICES	7,229	0	9,500	
Total - CONTRACTUAL SERVICES	91,843	73,788	106,588	
COMMODITIES:				
100.111.53100 OFFICE SUPPLIES	1,746	1,200	1,200	
100.111.53210 FOOD	1,602	1,000	1,000	
100.111.53510 SUPPLIES TO MAINTAIN EQUIPMENT	423	0	500	
Total - COMMODITIES	3,772	2,200	2,700	
Grand Total		\$498,889	\$531,475	\$641,580

GENERAL FUND
HUMAN RESOURCES

		Actual Expenditures 2021	Amount Budgeted 2022	Department Budget 2023
PERSONNEL:				
HUMAN RESOURCES MANAGER (270)		1	1	1
HUMAN RESOURCES SPECIALIST (249)		2	2	2
HUMAN RESOURCES CLERK (231)		1	1	1
 PERSONAL SERVICES:				
100.142.51110 SALARIES & WAGES		\$147,634	\$217,685	\$217,807
100.142.51211 PERS		19,536	30,476	30,493
100.142.51220 WORKERS COMPENSATION		9,535	8,707	8,712
100.142.51230 GROUP HEALTH INSURANCE		14,830	48,405	25,975
100.142.51270 MEDICARE-CITY SHARE		2,108	3,156	3,158
100.142.51275 LIFE INSURANCE		676	828	844
Total - PERSONAL SERVICES		194,319	309,257	286,989
 CONTRACTUAL SERVICES:				
100.142.52110 TRAVEL & TRAINING		170	500	2,385
100.142.52125 EMPLOYEE DEVELOPMENT		2,125	10,000	10,000
100.142.52420 MEDICAL SERVICE		20,000	20,000	20,000
100.142.52480 OTHER PROFESSIONAL SERVICE		119,428	120,000	120,000
100.142.52490 OUTSIDE PRINTING		649	1,000	1,000
100.142.52510 MAINTENANCE OF EQUIPMENT		1,421	2,000	2,000
100.142.52710 LEGAL ADVERTISEMENTS		30,576	25,000	30,000
100.142.52920 MEMBERSHIPS-BOOKS-PERIODICALS		1,000	1,000	1,000
Total - CONTRACTUAL SERVICES		175,369	179,500	186,385
 COMMODITIES:				
100.142.53100 OFFICE SUPPLIES		1,418	1,000	1,000
100.142.53215 EMPLOYEE RECOGNITION GIFTS		0	0	5,000
Total - COMMODITIES		1,418	1,000	6,000
 Grand Total		\$371,106	\$489,757	\$479,374

GENERAL FUND
LAW

		Actual Expenditures 2021	Amount Budgeted 2022	Department Budget 2023
PERSONNEL:				
PARALEGAL (183)		1	1	1
VICTIM ADVOCATE (225)		1	1	1
GENERAL COUNSEL (172)		1	1	1
GENERAL COUNSEL (282)		0	1	1
STAFF ATTORNEY (249)		1	0	0
PERSONAL SERVICES:				
100.150.51110	SALARIES & WAGES	\$243,708	\$248,980	\$292,829
100.150.51120	OVERTIME WAGES	0	500	500
100.150.51211	PERS	33,805	34,927	41,066
100.150.51220	WORKERS COMPENSATION	12,158	9,979	11,733
100.150.51230	GROUP HEALTH INSURANCE	58,739	61,088	63,531
100.150.51270	MEDICARE-CITY SHARE	3,398	3,619	4,253
100.150.51275	LIFE INSURANCE	608	1,034	1,266
	Total - PERSONAL SERVICES	352,417	360,127	415,179
CONTRACTUAL SERVICES:				
100.150.52110	TRAVEL & TRAINING	0	3,000	3,000
100.150.52111	MANDATORY TRAVEL & TRAINING	3,714	0	0
100.150.52120	EMPLOYEE MILEAGE REIMBURSEMENT	314	1,000	1,000
100.150.52230	POSTAGE AND POSTAL CHARGES	107	300	300
100.150.52410	LEGAL SERVICE	557,032	400,000	750,000
100.150.52480	OTHER PROFESSIONAL SERVICES	262,095	15,000	15,000
100.150.52490	OUTSIDE PRINTING	690	900	900
100.150.52510	MAINTENANCE OF EQUIPMENT	1,050	3,600	3,600
100.150.52920	MEMBERSHIPS-BOOKS-PERIODICALS	1,038	4,000	4,000
	Total - CONTRACTUAL SERVICES	826,040	427,800	777,800
COMMODITIES:				
100.150.53100	OFFICE SUPPLIES	861	2,000	2,000
	Total - COMMODITIES	861	2,000	2,000
	Grand Total	\$1,179,317	\$789,927	\$1,194,979

**GENERAL FUND
COMMUNICATIONS**

		Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
PERSONNEL:				
COMMUNICATIONS MANAGER (258)		0	1	1
COMMUNICATIONS MANAGER (180)		1	0	0
PERSONAL SERVICES:				
100.165.51110	SALARIES AND WAGES	\$68,752	\$70,138	\$68,699
100.165.51211	PERS	9,618	9,819	9,618
100.165.51220	WORKERS COMPENSATION	3,499	2,806	2,748
100.165.51230	GROUP HEALTH INSURANCE	8,269	8,600	8,944
100.165.51275	LIFE INSURANCE	203	207	211
	Total - PERSONAL SERVICES	91,308	92,587	91,216
CONTRACTUAL SERVICES:				
100.165.52110	TRAVEL AND TRAINING	3,022	4,500	2,000
100.165.52120	EMPLOYEE MILEAGE REIMBURSEMENT	0	2,500	2,500
100.165.52222	TELEPHONE	568	1,200	560
100.165.52480	OTHER PROFESSIONAL SERVICE	80,779	80,000	86,300
100.165.52490	OUTSIDE PRINTING	2,834	10,000	10,000
100.165.52920	MEMBERSHIPS, BOOKS, PERIODICALS	1,560	13,000	6,000
100.165.52950	RECREATIONAL ACTIVITIES	29,310	0	0
100.165.52955	ANNUAL FIREWORKS	20,000	0	0
	Total - CONTRACTUAL SERVICES	138,072	111,200	107,360
COMMODITIES:				
100.165.53100	OFFICE SUPPLIES	748	2,500	2,600
	Total - COMMODITIES	748	2,500	2,600
CAPITAL OUTLAY:				
100.165.54320	OFFICE MACHINERY & EQUIPMENT	3,660	5,500	4,000
100.165.54370	COMPUTER SOFTWARE	506	2,000	2,700
	Total - CAPITAL OUTLAY	4,166	7,500	6,700
Grand Total		\$234,294	\$213,787	\$207,876

**GENERAL FUND
COMMUNITY CENTER**

	Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
CONTRACTUAL SERVICES:			
100.411.52480 OTHER PROFESSIONAL SERVICES	\$100,000	\$100,000	\$100,000
100.411.52520 MAINTENANCE OF LAND & BLDGS	950	15,000	15,000
Total - CONTRACTUAL SERVICES	<u>100,950</u>	<u>115,000</u>	<u>115,000</u>
Grand Total	\$100,950	\$115,000	\$115,000

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 networks. 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 2022 Budget per Capita - \$15.03

Information Systems Goals and Objectives

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

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

Maintain and upgrade network infrastructure

Develop custom applications to aid staff in daily operations

Replace legacy applications and hardware systems

INFORMATION SYSTEMS, (continued)

Implement Cloud-Based Office Suite:

The City has been running a legacy email and office platform for many years. To keep pace with technological and security advancements, Information Systems will be deploying Microsoft Office365 cloud-based email and collaboration platform. This will provide many productivity enhancements and better support a flexible and mobile City workforce

Upgrading Network Security Infrastructure:

Following the completion of a major upgrade to the City's wired data network, Information Systems intends to continue improving the network infrastructure with a focus on security, including a Network Access Control (NAC) platform to securely grant access to City resources from both wired and wireless devices

Implement New Utility Billing:

The City has purchased a new Utility Billing Suite to keep improve customer experience and ease of use. This system should be fully implemented in 2023.

Implement Police Body Cameras:

The City Police department will be purchasing and implementing body cameras for the City police force. Aid the division in installing the cameras, configuring the police vehicles and network, and train police personnel in the new software for the body cameras.

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

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
EXPENDITURES BY DIVISION:			
Information Systems	\$709,410	\$758,680	\$766,714
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TOTAL DIVISION EXPENDITURES	\$709,410	\$758,680	\$766,714
 EXPENDITURES BY CATEGORY:			
Personal Services	\$624,058	\$653,080	\$658,614
Contractual Services	33,885	34,100	36,600
Commodities	9,350	9,000	9,000
Capital Outlay	42,117	62,500	62,500
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TOTAL EXPENDITURES	\$709,410	\$758,680	\$766,714

GENERAL FUND
INFORMATION SYSTEMS

	Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
PERSONNEL:			
INFORMATION SYSTEMS DIRECTOR (170)	1	1	1
ASSISTANT INFORMATION SYSTEMS DIRECTOR (175)	1	1	1
SYSTEMS ADMINISTRATOR (178)	0	0	0
COMPUTER ANALYST/PROGRAMMER (179)	1	1	0
NETWORK ADMINISTRATOR (261)	0	0	1
COMPUTER TECHNICIAN (182)	1	1	0
SYSTEMS ADMINISTRATOR (179)	0	0	1
COMPUTER TECHNICIAN (252)	1	1	1
P/T GIS ADMINISTRATOR (264)	1665 HRS	1665 HRS	1665 HRS
PERSONAL SERVICES:			
100.136.51110 SALARIES & WAGES	\$436,848	\$454,669	\$456,744
100.136.51120 OVERTIME WAGES	0	2,500	1,500
100.136.51211 PENSION	60,272	64,004	64,154
100.136.51220 WORKERS COMPENSATION	22,197	18,287	18,330
100.136.51230 GROUP HEALTH INSURANCE	97,528	105,543	109,764
100.136.51270 MEDICARE-CITY SHARE	5,996	6,629	6,645
100.136.51275 LIFE INSURANCE	1,217	1,448	1,477
Total - PERSONAL SERVICES	624,058	653,080	658,614
CONTRACTUAL SERVICES:			
100.136.52120 EMPLOYEE MILEAGE REIMBURSEMENT	0	500	500
100.136.52222 TELEPHONE LINE CHARGES	5,537	3,500	6,500
100.136.52230 POSTAGE & POSTAL CHARGES	0	100	100
100.136.52340 EQUIPMENT & VEHICLE RENTAL	0	500	0
100.136.52480 OTHER PROFESSIONAL SERVICE	28,299	29,000	29,000
100.136.52920 MEMBERSHIPS-BOOKS-PERIODICALS	50	500	500
Total - CONTRACTUAL SERVICES	33,885	34,100	36,600
COMMODITIES:			
100.136.53100 OFFICE SUPPLIES	5,771	5,000	5,000
100.136.53510 SUPPLIES TO MAINTAIN EQUIPMENT	3,579	4,000	4,000
Total - COMMODITIES	9,350	9,000	9,000
CAPITAL OUTLAY:			
100.136.54300 COMPUTER & OTHER PERIPHERALS	8,877	20,000	20,000
100.136.54320 OFFICE MACHINERY & EQUIPMENT	2,321	2,500	2,500
100.136.54370 COMPUTER SOFTWARE	30,920	40,000	40,000
Total - CAPITAL OUTLAY	42,117	62,500	62,500
Grand Total	\$709,410	\$758,680	\$766,714

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 2022 Budget per Capita - \$13.35 (this calculation includes only the Finance Divisions in the General Fund)

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)

Implement new software upgrade for the Finance Administration and Treasury Divisions

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

Research auto-pay, electronic options for vendor payments and the possibility of a software upgrade for Finance Administration and Treasury Divisions of Finance

**DEPARTMENT SUMMARY OF EXPENDITURES
DEPARTMENT OF FINANCE**

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
EXPENDITURES BY DIVISION:			
Finance Administration	\$230,561	\$307,921	\$311,829
Treasury	230,124	227,743	260,709
Purchasing	97,995	100,882	108,355
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TOTAL DIVISION EXPENDITURES	\$558,680	\$636,546	\$680,893
 EXPENDITURES BY CATEGORY:			
Personal Services	\$488,678	\$584,280	\$602,088
Contractual Services	67,435	47,228	65,505
Commodities	2,567	4,838	5,800
Capital Outlay	0	200	7,500
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TOTAL EXPENDITURES	\$558,680	\$636,546	\$680,893

GENERAL FUND
FINANCE ADMINISTRATION

		Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
PERSONNEL:				
FINANCE DIRECTOR (168)		0	1	1
FINANCE DIRECTOR (294)		1	0	0
BUDGET ANALYST (181)		1	0	0
BUDGET MANAGER (177)		0	1	1
 PERSONAL SERVICES:				
100.131.51110 SALARIES & WAGES		\$112,218	\$189,052	\$174,555
100.131.51120 OVERTIME WAGES		5,892	2,000	2,500
100.131.51211 PERS		16,371	26,747	24,788
100.131.51220 WORKERS COMPENSATION		9,077	7,643	7,082
100.131.51230 GROUP HEALTH INSURANCE		27,438	41,485	43,144
100.131.51270 MEDICARE-CITY SHARE		1,662	2,770	2,567
Total - PERSONAL SERVICES		173,030	270,318	255,269
 CONTRACTUAL SERVICES:				
100.131.52110 TRAVEL & TRAINING		20	1,500	1,500
100.131.52120 EMPLOYEE MILEAGE REIMB		0	400	400
100.131.52222 TELEPHONE LINE CHARGES		330	660	660
100.131.52480 OTHER PROFESSIONAL SERVICE		56,055	31,843	50,000
100.131.52920 MEMBERSHIPS-BOOKS-PERIODICALS		405	1,600	1,600
Total - CONTRACTUAL SERVICES		56,810	36,003	54,160
 COMMODITIES:				
100.131.53100 OFFICE SUPPLIES		(7)	900	1,200
100.131.53510 SUPPLIES TO MAINTAIN EQUIP		730	700	1,200
Total - COMMODITIES		722	1,600	2,400
 Grand Total		\$230,561	\$307,921	\$311,829

GENERAL FUND
TREASURY

	Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
PERSONNEL:			
EXECUTIVE ACCOUNT CLERK (186)	2	1	2
EXECUTIVE ACCOUNT CLERK (240)	0	1	0
PAYROLL ADMINISTRATOR (249)	0	0	1
PAYROLL ADMINISTRATOR (183)	1	1	0
PERSONAL SERVICES:			
100.132.51110 SALARIES & WAGES	\$149,987	\$148,526	\$161,166
100.132.51120 OVERTIME WAGES	4,798	2,000	2,500
100.132.51211 PERS	20,803	21,074	22,913
100.132.51220 WORKERS COMPENSATION	7,951	6,021	6,547
100.132.51230 GROUP HEALTH INSURANCE	34,948	35,256	48,732
100.132.51270 MEDICARE-CITY SHARE	2,171	2,182	2,373
Total - PERSONAL SERVICES	221,267	215,680	244,864
CONTRACTUAL SERVICES:			
100.132.52110 TRAVEL AND TRAINING	0	500	500
100.132.52120 MILEAGE REIMBURSEMENT	0	150	150
100.132.52222 TELEPHONE LINE CHARGES- TREASURY	100	100	220
100.132.52480 OTHER PROFESSIONAL SERVICES	1,735	2,200	2,200
100.132.52490 OUTSIDE PRINTING	3,845	4,500	4,500
100.132.52510 MAINTENANCE OF EQUIPMENT	1,484	1,500	1,500
100.132.52620 EMPLOYEE BONDS	75	75	75
100.132.52920 MEMBERSHIPS-BOOKS-PERIODICALS	150	300	300
Total - CONTRACTUAL SERVICES	7,390	9,325	9,445
COMMODITIES:			
100.132.53100 OFFICE SUPPLIES	1,338	2,238	2,300
100.132.53510 SUPPLIES TO MAINTAIN EQUIPMENT	129	500	500
Total - COMMODITIES	1,467	2,738	2,800
CAPITAL OUTLAY:			
100.132.54300 COMPUTERS & OTHER PERIPHERALS	0	-	3,500
100.132.54320 OFFICE MACHINERY & EQUIPMENT	0	-	100
Total - CAPITAL OUTLAY	0	-	3,600
Grand Total	\$230,124	\$227,743	\$260,709

**GENERAL FUND
PURCHASING**

		Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
PERSONNEL:				
PURCHASING AGENT (181)		1	1	1
	PERSONAL SERVICES:			
100.137.51110	SALARIES & WAGES	\$63,852	\$66,990	\$69,457
100.137.51211	PERS	8,901	9,379	9,724
100.137.51220	WORKERS COMPENSATION	3,170	2,680	2,778
100.137.51230	GROUP HEALTH INSURANCE	17,362	18,056	18,778
100.137.51270	MEDICARE	894	970	1,007
100.137.51275	LIFE INSURANCE	203	207	211
	Total - PERSONAL SERVICES	94,382	98,282	101,955
	CONTRACTUAL SERVICES:			
100.137.52110	TRAVEL & TRAINING	0	400	400
100.137.52120	EMPLOYEE MILEAGE REIMBURSEMENT	0	300	300
100.137.52480	OTHER PROFESSIONAL SERVICES	2,744	0	0
100.137.52490	OUTSIDE PRINTING	227	600	600
100.137.52920	MEMBERSHIPS,BOOKS,PERIODICALS	265	600	600
	Total - CONTRACTUAL SERVICES	3,236	1,900	1,900
	COMMODITIES:			
100.137.53100	OFFICE SUPPLIES	377	500	600
	Total - COMMODITIES	377	500	600
	CAPITAL OUTLAY:			
100.137.54320	OFFICE MACHINERY & EQUIP	0	200	3,900
	Total - CAPITAL OUTLAY	0	200	3,900
	Grand Total	\$97,995	\$100,882	\$108,355

DEVELOPMENT SERVICES

DEPARTMENT OVERVIEW

The Development Services Department was newly formed in 2021 with neighborhood revitalization as its top priority. The Department includes the Building Inspections, Code Enforcement, and Planning & Zoning Divisions. Each Division focuses on assisting residents and businesses through the required permitting and review processes for construction projects, opening a new business, property maintenance issues, historic property review process, etc. It is important that the Building Inspections, Planning/Zoning, and Code Enforcement effectively coordinate efforts by partnering with citizens to build, improve and maintain safe neighborhoods. The Department also administers all Housing Urban Development programs including the Community Development Block Grants (CDBG), Neighborhood Stabilization Program (NSP) and the Home Investment Partnerships Program (HOME).

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 Planning and Zoning Division plays an important role in the physical development of the City through permit reviews. Zoning is a critical tool to protect citizens from inappropriate and incompatible land uses that might create a negative impact on surrounding properties. The Division also maintains and implements the City's Comprehensive Plan. The Comprehensive Plan is a blueprint for the growth and development of the City. The Planning & Zoning Division oversees the Architecture Review Board, Board of Zoning Appeals, Historic Commission, and Planning Commission.

The Code Enforcement Division works with citizens to investigate and follow-up with complaints that violate the City's zoning, building, and property maintenance codes. The Middletown City Council approved civil enforcement & penalties as a tool for code enforcement staff. The civil penalties process will help speed up the code enforcement process and will create a ticketing process for every day a property is not in compliance with the zoning code. The civil penalty process is efficient and does not create a criminal record for offenders.

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

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

DEVELOPMENT SERVICES, (continued)

KEY OBJECTIVES AND GOALS

The graphics below illustrate how the Development Services 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: 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

A HEALTHY AND SAFE PLACE TO LIVE, WORK OR VISIT

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

Development Services 2022 Budget per Capita - \$35.16

DEVELOPMENT SERVICES, (continued)

Development Services Goals and Objectives

Planning and Zoning:

1. Strict Enforcement of all Zoning Regulations
2. Review of Development Code to stay current with best zoning practices
3. Respond in a timely manner to all phone and email inquiries
4. Maintain the City's Certified Local Government Status
5. Update the City's Historic Preservation Plan
6. Continue to implement and encourage Downtown Middletown Strategic Plan
7. Update the City's Housing Study
8. Assist residents living in historic districts with regulations and processes

Building Inspections:

1. Demolition of blighted properties
2. Timely review of permits

Code Enforcement:

1. Proactive code enforcement efforts
2. Build relationships with community members
3. Ensure that all property owners are treated equally
4. Create public awareness on how to report violation complaints
5. Mitigate substandard property conditions
6. Respond in a timely manner to all phone and email inquiries
7. Enforcement of historic zoning regulations and downtown presence
8. Work in quadrants to establish relationships to bring properties into compliance

CDBG/HOME Activities:

1. Continue demolition of blighted structures using available funds
2. Continue a vacant lot program utilizing the land bank where feasible
3. Continue demolition efforts in targeted neighborhoods in coordination with police
4. Increase owner occupied home ownership
5. Evaluate the HOME down payment assistance program for improvement
6. Assist with Oakland Redevelopment Project
7. Assist with youth enrichment activities

DEPARTMENT SUMMARY OF EXPENDITURES
DEPARTMENT OF DEVELOPMENT SERVICES

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
EXPENDITURES BY DIVISION:			
Planning and Zoning	\$554,409	\$915,019	\$1,056,666
Building Inspection	568,992	586,381	626,886
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TOTAL DIVISION EXPENDITURES	\$1,123,401	\$1,501,400	\$1,683,552
 EXPENDITURES BY CATEGORY:			
Personal Services	\$777,087	\$1,270,400	\$1,394,052
Contractual Services	302,499	153,500	200,500
Commodities	12,590	10,500	19,500
Capital Outlay	31,225	67,000	69,500
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TOTAL EXPENDITURES	\$1,123,401	\$1,501,400	\$1,683,552

**GENERAL FUND
PLANNING**

	Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
PERSONNEL:			
DEVELOPMENT SERVICES DIRECTOR (168)	1	1	1
ASSISTANT DEVELOPMENT SERVICES DIRECTOR (175)	1	1	1
ADMINISTRATIVE ASSISTANT (246)	1	1	0
ADMINISTRATIVE ASSISTANT (184)	0	0	1
CITY PLANNER (249)	1	1	0
CITY PLANNER (270)	0	0	1
CODE SPECIALIST (186)	2	2	1
CODE SPECIALIST (240)	3	3	4
SECRETARY (237)	0	0	1
PERSONAL SERVICES:			
100.162.51110 SALARIES & WAGES	\$206,001	\$502,690	\$580,664
100.162.51120 OVERTIME WAGES	0	2,500	2,500
100.162.51211 PERS	26,927	70,727	81,643
100.162.51220 WORKERS COMPENSATION	8,891	20,208	23,327
100.162.51230 GROUP HEALTH INSURANCE	37,147	161,000	157,756
100.162.51270 MEDICARE-CITY SHARE	2,896	7,325	8,455
100.162.51275 LIFE INSURANCE	828	2,069	2,321
Total - PERSONAL SERVICES	282,689	766,519	856,666
CONTRACTUAL SERVICES:			
100.162.52110 TRAVEL & TRAINING	7,433	15,000	15,000
100.162.52120 EMPLOYEE MILEAGE REIMBURSEMENT	217	3,000	3,000
100.162.52222 TELEPHONE LINE CHARGES	5,659	6,000	15,000
100.162.52230 POSTAGE AND POSTAL CHARGES	76	4,000	4,000
100.162.52310 MUNICIPAL GARAGE CHARGES	1,717	10,000	10,000
100.162.52430 ENGINEERING SERVICE	31,012	31,000	40,000
100.162.52480 OTHER PROFESSIONAL SERVICE	182,175	25,000	50,000
100.162.52490 OUTSIDE PRINTING	1,027	2,000	2,000
100.162.52510 MAINTENANCE OF EQUIPMENT	2,039	2,500	2,500
100.162.52710 LEGAL ADVERTISEMENTS	328	2,000	2,000
100.162.52920 MEMBERSHIPS-BOOKS-PERIODICALS	1,803	3,500	5,000
Total - CONTRACTUAL SERVICES	233,486	104,000	148,500
COMMODITIES:			
100.162.53100 OFFICE SUPPLIES	8,918	8,000	15,000
100.162.53510 SUPPLIES TO MAINTAIN EQUIPMENT	1,094	1,500	1,500
Total - COMMODITIES	10,012	9,500	16,500
CAPITAL OUTLAY:			
100.162.54310 AUTOS & TRUCKS DEPRECIATION	25,003	25,000	25,000
100.162.54300 COMPUTER & OTHER PERIPHERALS	0	4,000	4,000
100.162.54370 COMPUTER SOFTWARE	3,219	6,000	6,000
Total - CAPITAL OUTLAY	28,222	35,000	35,000
Grand Total	\$554,409	\$915,019	\$1,056,666

GENERAL FUND
BUILDING INSPECTION

		Actual Expenditures 2021	Amount Budgeted 2022	Department Budget 2023
PERSONNEL:				
CHIEF BUILDING OFFICIAL (171)		1	1	1
ADMINISTRATIVE ASSISTANT (184)		1	1	1
FIELD INSPECTOR (180)		2	2	2
PERMIT SPECIALIST (246)		1	1	1
PERSONAL SERVICES:				
100.260.51110 SALARIES & WAGES		\$351,240	\$354,209	\$379,592
100.260.51120 OVERTIME WAGES		404	0	0
100.260.51211 PERS		47,608	49,589	53,143
100.260.51220 WORKERS' COMPENSATION		17,452	14,168	15,184
100.260.51230 GROUP HEALTH INSURANCE		71,739	79,144	82,309
100.260.51250 CLOTHING ALLOWANCE		0	600	600
100.260.51270 MEDICARE-CITY SHARE		4,974	5,137	5,504
100.260.51275 LIFE INSURANCE		980	1,034	1,055
Total - PERSONAL SERVICES		494,398	503,881	537,386
CONTRACTUAL SERVICES				
100.260.52110 TRAVEL AND TRAINING		0	2,000	2,000
100.260.52111 MANDATORY TRAVEL		401	0	0
100.260.52222 TELEPHONE LINE CHARGES		2,794	3,000	3,000
100.260.52310 MUNICIPAL GARAGE CHARGES		7,485	6,000	6,000
100.260.52480 OTHER PROFESSIONAL SERVICE		57,594	37,000	37,000
100.260.52490 OUTSIDE PRINTING		39	500	500
100.260.52510 MAINTENANCE OF EQUIPMENT		0	0	2,500
100.260.52920 MEMBERSHIPS,BOOKS & PERIODICAL		700	1,000	1,000
Total - CONTRACTUAL SERVICES		69,013	49,500	52,000
COMMODITIES				
100.260.53100 OFFICE SUPPLIES		1,507	1,000	1,000
100.260.53620 MAJOR TOOLS & EQUIPMENT		1,070	0	2,000
Total - COMMODITIES		2,578	1,000	3,000
CAPITAL OUTLAY				
100.260.54310 AUTOS AND TRUCKS DEPR		3,003	3,000	5,500
100.260.54320 OFFICE MACHINERY/EQUIPMENT		0	19,000	19,000
100.260.54370 COMPUTER SOFTWARE		0	10,000	10,000
Total - CAPITAL OUTLAY		3,003	32,000	34,500
Grand Total		\$568,992	\$586,381	\$626,886

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 2022 Budget per Capita - \$18.04

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

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

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

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

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
EXPENDITURES BY DIVISION:			
Economic Development Administration	\$1,229,658	\$1,063,365	\$587,768
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TOTAL DIVISION EXPENDITURES	\$1,229,658	\$1,063,365	\$587,768
 EXPENDITURES BY CATEGORY:			
Personal Services	\$483,812	\$505,615	\$331,550
Contractual Services	735,662	426,000	243,718
Commodities	6,307	6,000	6,000
Capital Outlay	3,878	125,750	6,500
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TOTAL EXPENDITURES	\$1,229,658	\$1,063,365	\$587,768

GENERAL FUND
ECONOMIC DEVELOPMENT

		Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
PERSONNEL:				
ECONOMIC DEVELOPMENT DIRECTOR (288)		1	1	1
ASSISTANT ECONOMIC DEVELOPMENT DIRECTOR (273)		1	1	1
ADMINISTRATIVE ASSISTANT (184)		1	1	1
ECONOMIC DEVELOPMENT PROGRAM MANAGER (270)		1	1	1
INTERNS - 2 (207)		0	1520 HRS	1520 HRS
PERSONAL SERVICES:				
100.164.51110 SALARIES AND WAGES		\$343,407	\$360,876	\$240,949
100.164.51211 PERS		46,988	50,523	33,733
100.164.51220 WORKERS COMPENSATION		16,737	14,435	9,638
100.164.51230 GROUP HEALTH INSURANCE		70,687	73,514	43,144
100.164.51270 MEDICARE-CITY SHARE		4,775	5,233	3,494
100.164.51275 LIFE INSURANCE		1,217	1,034	592
Total - PERSONAL SERVICES		483,812	505,615	331,550
CONTRACTUAL SERVICES:				
100.164.52110 TRAVEL AND TRAINING		14,250	25,000	25,000
100.164.52111 MANDATORY TRAINING		11,001	0	0
100.164.52222 TELEPHONE LINE CHARGES		2,545	3,000	3,000
100.164.52410 LEGAL SERVICES		73,375	100,000	100,000
100.164.52480 OTHER PROFESSIONAL SERVICES		618,649	275,000	92,718
100.164.52920 MEMBERSHIPS, BOOKS, PERIODICALS		15,819	23,000	23,000
100.164.52810 PROPERTY TAXES		22	0	0
Total - CONTRACTUAL SERVICES		735,662	426,000	243,718
COMMODITIES:				
100.164.53100 OFFICE SUPPLIES		6,307	6,000	6,000
Total - COMMODITIES		6,307	6,000	6,000
CAPITAL OUTLAY:				
100.164.54320 OFFICE MACHINERY & EQUIPMENT		3,878	4,000	4,000
100.164.54356 ACQUISITION OF PROPERTY		0	120,000	0
100.164.54370 COMPUTER SOFTWARE		0	1,750	2,500
Total - CAPITAL OUTLAY		3,878	125,750	6,500
Grand Total		\$1,229,658	\$1,063,365	\$587,768

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 2023 budget reflects an authorized staffing level of eighty-four full time, paid uniformed members and one Administrative Assistant. All current uniformed members of the Division are Firefighter II and Emergency Medical Technician certified. Fifty-eight employees are certified to the paramedic level and twenty-six employees are at the EMT Basic level. Of the eighty-four uniformed personnel there are: twenty-two Officers and sixty-two Firefighters including paid Squad Persons and paid Apparatus Operators; six fire engines (4 frontline, 2 reserves); seven ambulances (4 frontline, 3 reserve); five utility vehicles; one hazardous material vehicle; one aerial ladder truck; one command vehicle; six staff vehicles and one mass decontamination vehicle (DHS).

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 2022 Budget per Capita - \$218.45

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 2023

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, 2023

Continue Fire Department participation in staff projects/task force/Boards/Commissions, etc., throughout 2023

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

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

Prepare and train all City Departments and Divisions on Middletown's Community Disaster Plan by March 30th, 2023

DIVISION OF FIRE, (continued)

Continue to develop a Facility Improvement Plan and begin construction of four new fire stations by December 31, 2023

DIVISION OF FIRE SERVICE MEASURES

	<u>2021 Actual</u>	<u>2022 Estimate</u>	<u>2023 Estimate</u>
Average response time in minutes/seconds	6:04	6:02	6:03
Emergency medical calls	10,135	10,160	10,337
Fire Calls for Service	2,852	2,903	2,954
Structure Fire responses	83	86	89

DEPARTMENT SUMMARY OF EXPENDITURES
DIVISION OF FIRE

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
EXPENDITURES BY DIVISION:			
Fire Administration	\$447,775	\$459,486	\$462,050
Fire Operations	11,092,771	9,779,093	10,315,694
Fire Training & Prevention	698,584	722,390	764,519
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TOTAL DIVISION EXPENDITURES	\$12,239,130	\$10,960,969	\$11,542,263
 EXPENDITURES BY CATEGORY:			
Personal Services	\$9,201,597	\$9,610,887	\$10,175,049
Contractual Services	754,201	599,327	622,148
Commodities	403,741	300,386	270,386
Capital Outlay	1,879,591	450,369	474,680
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TOTAL EXPENDITURES	\$12,239,130	\$10,960,969	\$11,542,263

GENERAL FUND
FIRE ADMINISTRATION

		Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
PERSONNEL:				
FIRE CHIEF (169)		1	1	1
ASSISTANT FIRE CHIEF (171)		1	1	1
ADMINISTRATIVE ASSISTANT (246)		1	1	1
PERSONAL SERVICES:				
100.211.51110	SALARIES & WAGES	\$298,464	\$303,105	\$312,427
100.211.51120	OVERTIME WAGES	98	0	0
100.211.51211	PERS	7,594	7,822	8,368
100.211.51213	FIRE PENSION	56,409	59,336	60,637
100.211.51214	FIRE UNFUNDED LIABILITY	911	1,609	1,609
100.211.51220	WORKERS' COMPENSATION	14,809	12,124	12,497
100.211.51230	GROUP HEALTH INSURANCE	55,636	57,861	48,732
100.211.51250	CLOTHING ALLOWANCE	0	1,000	1,000
100.211.51270	MEDICARE	4,145	4,395	4,530
100.211.51275	LIFE INSURANCE	811	828	844
	Total - PERSONAL SERVICES	438,877	448,080	450,644
CONTRACTUAL SERVICES:				
100.211.52110	TRAVEL & TRAINING	0	3,600	3,600
100.211.52111	MANDATORY TRAVEL & TRAINING	2,100	0	0
100.211.52660	PROPERTY INSURANCE	3,119	2,700	2,700
100.211.52670	BOILER & MACHINERY INSURANCE	0	250	250
100.211.52920	MEMBERSHIPS,BOOKS & PERIODICALS	916	1,000	1,000
	Total - CONTRACTUAL SERVICES	6,134	7,550	7,550
COMMODITIES:				
100.211.53100	OFFICE SUPPLIES	1,807	1,756	1,756
100.211.53210	FOOD	830	1,000	1,000
100.211.53230	PURCHASE OF UNIFORMS	127	1,100	1,100
	Total - COMMODITIES	2,764	3,856	3,856
CAPITAL OUTLAY:				
	Grand Total	\$447,775	\$459,486	\$462,050

**GENERAL FUND
FIRE OPERATIONS**

		Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
PERSONNEL:				
DEPUTY FIRE CHIEF (FO4)		3	3	3
FIRE CAPTAIN (FO3)		4	4	4
FIRE LIEUTENANT (FO2)		8	8	8
FIREFIGHTER/PM (FO1/FFPM)		40	36	36
FIREFIGHTER/EMT (FO1/FFEMT)		19	26	26
PERSONAL SERVICES:				
100.212.51110 SALARIES & WAGES		\$4,927,527	\$5,167,479	\$5,688,404
100.212.51120 OVERTIME WAGES		316,893	215,039	136,739
100.212.51150 CALL-OUT OVERTIME		4,734	29,580	29,580
100.212.51213 FIRE PENSION		1,243,031	1,280,112	1,405,134
100.212.51214 FIRE UNFUNDED LIABILITY		43,248	43,000	43,000
100.212.51220 WORKERS' COMPENSATION		253,224	213,352	234,189
100.212.51230 GROUP HEALTH INSURANCE		1,184,786	1,366,925	1,290,035
100.212.51250 CLOTHING ALLOWANCE		9,000	38,500	38,500
100.212.51270 MEDICARE-CITY SHARE		73,218	77,340	84,893
100.212.51275 LIFE INSURANCE		14,534	15,926	16,249
Total - PERSONAL SERVICES		8,070,195	8,447,253	8,966,722
CONTRACTUAL SERVICES:				
100.212.52110 TRAVEL & TRAINING		3,027	53,403	53,403
100.212.52111 MANDATORY TRAVEL & TRAINING		40,916	0	0
100.212.52210 UTILITIES-GAS & ELECTRIC		39,437	45,000	45,000
100.212.52222 TELEPHONE LINE CHARGES		21,149	23,500	23,500
100.212.52310 MUNICIPAL GARAGE CHARGES		321,970	301,000	335,000
100.212.52330 RADIO MAINTENANCE		0	13,251	13,251
100.212.52480 OTHER PROFESSIONAL SERVICES		266,386	90,931	49,758
100.212.52490 OUTSIDE PRINTING		670	1,000	1,000
100.212.52510 MAINTENANCE OF EQUIP		13,992	14,000	43,754
100.212.52520 MAINTENANCE OF FACILITIES		33,172	35,000	35,000
100.212.52820 LICENSES AND PERMITS		137	500	500
100.212.52920 MEMBERSHIPS,BOOKS,PERIODICALS		2,526	8,200	8,440
Total - CONTRACTUAL SERVICES		743,381	585,785	608,606
COMMODITIES:				
100.212.53220 DRUGS/MEDICAL SUPPLIES		86,645	105,200	75,200
100.212.53230 PURCHASE OF UNIFORMS		239,205	100,000	100,000
100.212.53240 HOUSEHOLD GOODS		4,756	4,000	4,000
100.212.53250 CLEANING SUPPLIES		6,808	10,000	10,000
100.212.53510 SUPPLIES TO MAINTAIN EQUIP		17,245	17,500	17,500
100.212.53520 SUPPLIES TO MAINTAIN BUILDINGS		5,926	7,100	7,100
100.212.53550 HAZARDOUS MATERIALS SUPPLIES		2,351	10,000	10,000
100.212.53610 SMALL TOOLS & EQUIPMENT		5,508	5,927	5,927
100.212.53620 MAJOR TOOLS & EQUIPMENT		30,225	34,959	34,959
100.212.53710 CHEMICALS & LAB SUPPLIES		934	1,000	1,000
Total - COMMODITIES		399,604	295,686	265,686
CAPITAL OUTLAY:				
100.212.54310 AUTOS & TRUCK DEPR		244,002	398,000	422,238
100.212.54311 RADIO DEPRECIATION		3,677	3,677	3,750
100.212.54340 PURCHASE OF VEHICLES		1,287,090	0	0
100.212.54355 PURCHASE OF LAND - FIRE OPS		214,689	0	0
100.212.54360 OTHER EQUIPMENT		67,606	0	0
100.212.54400 BLDGS & OTHER STRUCTURES		62,527	48,692	48,692
Total - CAPITAL OUTLAY		1,879,591	450,369	474,680
Grand Total		\$11,092,771	\$9,779,093	\$10,315,694

GENERAL FUND
FIRE TRAINING AND PREVENTION

		Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
PERSONNEL:				
FIRE CAPTAIN (F03)		3	3	3
E LIEUTENANT (F02)		2	2	2
PERSONAL SERVICES:				
100.213.51110	SALARIES AND WAGES	\$453,082	\$442,614	\$474,704
100.213.51120	OVERTIME WAGES	13,155	6,150	6,150
100.213.51150	CALL-OUT OVERTIME	3,854	14,000	14,000
100.213.51213	FIRE PENSION	108,001	111,063	118,765
100.213.51214	FIRE UNFUNDED LIABILITY	1,366	2,880	2,880
100.213.51220	WORKERS' COMPENSATION	22,209	18,511	19,794
100.213.51230	GROUP HEALTH INSURANCE	83,330	110,092	107,160
100.213.51250	CLOTHING ALLOWANCE	0	2,500	6,000
100.213.51270	MEDICARE-CITY SHARE	6,515	6,710	7,175
100.213.51275	LIFE INSURANCE	1,014	1,034	1,055
	Total - PERSONAL SERVICES	692,525	715,554	757,683
CONTRACTUAL SERVICES:				
100.213.52110	TRAVEL & TRAINING	0	1,644	1,644
100.213.52111	MANDATORY TRAVEL & TRAINING	17	0	0
100.213.52222	TELEPHONE LINE CHARGES	1,320	1,320	1,320
100.213.52480	OTHER PROFESSIONAL SERVICES	513	200	200
100.213.52920	MEMBERSHIPS,BOOKS,PERIODICALS	2,835	2,828	2,828
	Total - CONTRACTUAL SERVICES	4,686	5,992	5,992
COMMODITIES:				
100.213.53210	FOOD	23	844	844
100.213.53230	PURCHASE OF UNIFORMS	1,350	0	0
	Total - COMMODITIES	1,373	844	844
Grand Total		\$698,584	\$722,390	\$764,519

DIVISION OF POLICE

DEPARTMENT OVERVIEW

The City of Middletown Division of Police is led by the Chief of Police, assisted by two Majors. The operations of the Division of Police are divided into four sections; Administration, Investigation, Patrol, and Services, which are divided among the Majors and one Lieutenant. 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 2023 is \$15,163,973. In addition to the General Fund dollars, there is budgeted money (\$347,213) 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 2023 Budget contains the following personnel:

- Seventy-nine sworn Police positions (including supervisors, traffic officers, school resource officers)
- Sixteen Dispatchers
- One Communications/Services Supervisor
- Twelve Correction Officers
- Nine Clerical staff
- One Civilian Property Officer
- One Animal Control Officer
- Four part-time employees associated with the supervision of prisoners and/or work details

In total, one hundred fifteen 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

Goal: MAINTAIN AND IMPROVE MIDDLETOWN NEIGHBORHOODS

DIVISION OF POLICE, (continued)

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 2022 Budget per Capita - \$261.93 (this calculation includes only the Police Divisions in the General Fund)

Division of Police Goals and Objectives

Capitalize on the Animal Control position to work with the department.

Continue to work with other city departments to address crime and traffic control issues

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

Train personnel to improve employee job performance and learn new trends in Law Enforcement

Maintain relationships with outside agencies to utilize task force strategies to address criminal and nuisance problems in the community. Continue to work with OSP on traffic enforcement

Utilize additional new traffic officers for both speed and accident reduction throughout the City

DIVISION OF POLICE, (continued)

Reduce “Use of Force” situations as well as continue the reduction of citizen complaints

Finalize the Accreditation in 2023

Key Measurements

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

DIVISION OF POLICE SERVICE MEASURES

	2021 Actual	2022 Actual	2023 Estimate
Part One Crimes	2,027	1,953	1,933
Total Activity	50,323	47,638	50,496
Cases Assigned to Detectives	410	370	366
Average Daily Jail Population	33.4	39.9	39.9
Traffic Crashes	1,016	902	893
Arrests	3,909	4,677	4,630
Moving Citations	5,388	7,131	8,557

**DEPARTMENT SUMMARY OF EXPENDITURES
DIVISION OF POLICE**

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
EXPENDITURES BY DIVISION:			
Police Administration	\$933,475	\$722,929	\$889,194
Criminal Investigation	1,499,146	1,510,810	1,655,894
Narcotics	760,504	777,537	850,089
Uniform Patrol	6,548,120	7,227,742	8,296,897
Police Services	349,142	369,113	398,901
Police & Fire Dispatch	1,563,835	1,425,206	1,520,898
Jail Management	1,391,022	1,339,484	1,512,106
 TOTAL DIVISION EXPENDITURES	 \$13,045,244	 \$13,372,821	 \$15,123,978
 EXPENDITURES BY CATEGORY:			
Personal Services	\$11,620,973	\$11,579,911	\$13,139,587
Contractual Services	1,087,924	1,108,707	1,275,878
Commodities	157,035	184,306	240,006
Capital Outlay	179,312	499,897	468,507
 TOTAL EXPENDITURES	 \$13,045,244	 \$13,372,821	 \$15,123,978

GENERAL FUND
POLICE ADMINISTRATION

		Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
PERSONNEL:				
POLICE CHIEF (169)		1	1	1
DEPUTY POLICE CHIEF (171)		1	1	1
ADMINISTRATIVE ASSISTANT (184)		1	1	1
ADMINISTRATIVE ASSISTANT (246)		0	0	0
SECRETARY (187)		1	1	1
PART TIME POLICE IMPOUND LOT CLERK (222)		0	0	1404 HRS
ANIMAL CONTROL OFFICER (240)		0.5	0.5	0.5
PERSONAL SERVICES:				
100.221.51110 SALARIES & WAGES		\$564,469	\$381,955	\$433,016
100.221.51120 OVERTIME WAGES		795	2,900	2,900
100.221.51211 PERS		45,937	19,209	23,464
100.221.51212 POLICE PENSION		42,476	48,292	52,321
100.221.51214 POLICE UNFUNDED LIABILITY		1,044	1,044	1,044
100.221.51220 WORKER'S COMPENSATION		31,855	15,394	17,437
100.221.51230 GROUP HEALTH INSURANCE		141,561	80,217	69,119
100.221.51250 CLOTHING ALLOWANCE		4,700	4,700	4,700
100.221.51270 MEDICARE-CITY SHARE		7,928	5,580	6,321
100.221.51275 LIFE INSURANCE		1,917	1,138	1,372
Total - PERSONAL SERVICES		842,683	560,429	611,694
CONTRACTUAL SERVICES:				
100.221.52110 TRAVEL & TRAINING		0	17,000	19,000
100.221.52111 MANDATORY TRAVEL & TRAINING		14,000	0	0
100.221.52480 OTHER PROFESSIONAL SERVICES		2,147	2,500	5,000
100.221.52481 CONTRACTED CASE MANAGEMENT		0	52,000	52,000
100.221.52482 POLICE TOWING		0	0	110,000
100.221.52490 OUTSIDE PRINTING		686	2,000	2,000
100.221.52510 MAINT OF EQUIPMENT		1,742	500	1,000
100.221.52650 POLICE PROFESSIONAL LIAB INS		58,637	71,000	71,000
100.221.52920 MEMBERSHIPS,BOOKS & PERIODICALS		2,235	2,000	2,000
Total - CONTRACTUAL SERVICES		79,447	147,000	262,000
COMMODITIES:				
100.221.53100 OFFICE SUPPLIES		10,572	14,000	14,000
100.221.53620 MAJOR TOOLS & EQUIPMENT		703	1,500	1,500
Total - COMMODITIES		11,345	15,500	15,500
Grand Total		\$933,475	\$722,929	\$889,194

GENERAL FUND
CRIMINAL INVESTIGATION

	Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
PERSONNEL:			
POLICE OFFICER (PO1)	10	9	9
DEPUTY POLICE CHIEF (171)	1	1	0
SECRETARY (187)	1	1	1
POLICE SERGEANT (PO2)	0	1	1
PROPERTY OFFICER (186)	1	1	1
PERSONAL SERVICES:			
100.222.51110 SALARIES & WAGES	\$919,563	\$907,492	\$986,406
100.222.51120 OVERTIME WAGES	63,965	100,000	100,000
100.222.51211 PERS	14,792	15,165	15,904
100.222.51212 POLICE PENSION	169,682	175,338	189,697
100.222.51214 POLICE UNFUNDED LIABILITY	9,921	9,921	9,921
100.222.51220 WORKERS COMPENSATION	56,141	40,300	43,456
100.222.51230 GROUP HEALTH INSURANCE	190,588	169,500	207,980
100.222.51250 CLOTHING ALLOWANCE	27,938	25,850	28,405
100.222.51270 MEDICARE-CITY SHARE	13,081	14,609	15,753
100.222.51275 LIFE INSURANCE	1,258	1,345	1,372
Total - PERSONAL SERVICES	1,466,928	1,459,520	1,598,893
CONTRACTUAL SERVICES:			
100.222.52110 TRAVEL & TRAINING	0	15,000	20,000
100.222.52111 MANDATORY TRAVEL & TRAINING	4,621	0	0
100.222.52480 OTHER PROFESSIONAL SERVICE	6,272	8,000	15,000
100.222.52490 OUTSIDE PRINTING	312	1,000	2,000
100.222.52510 MAINTENANCE OF EQUIP	2,637	6,000	8,000
100.222.52920 MEMBERSHIPS,BOOKS & PERIODICAL	839	1,000	1,000
Total - CONTRACTUAL SERVICES	14,682	31,000	46,000
COMMODITIES:			
100.222.53297 SCHOOL EDUCATION SUPPLIES	5,000	2,500	2,500
100.222.53510 SUPPLIES TO MAINTAIN EQUIP	153	1,500	1,500
100.222.53610 SMALL TOOLS & EQUIP	3,335	2,000	3,000
100.222.53710 CHEMICALS & LAB SUPPLIES	3,675	4,000	4,000
Total - COMMODITIES	12,163	10,000	11,000
CAPITAL OUTLAY:			
100.222.54320 OFFICE MACHINES & EQUIPMENT	5,373	0	0
100.222.54360 OTHER EQUIPMENT	0	10,290	0
Total - CAPITAL OUTLAY	5,373	10,290	0
Grand Total	\$1,499,146	\$1,510,810	\$1,655,893

GENERAL FUND
NARCOTICS

		Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
PERSONNEL:				
POLICE OFFICER (PO1)		5	5	6
POLICE SERGEANT (PO2)		1	1	1
PERSONAL SERVICES:				
100.223.51110	SALARIES & WAGES	\$443,620	\$486,100	\$571,521
100.223.51120	OVERTIME WAGES	63,743	45,000	0
100.223.51212	POLICE PENSION	108,626	103,564	111,447
100.223.51214	POLICE UNFUNDED LIABILITY	2,611	2,611	2,611
100.223.51220	WORKERS COMPENSATION	26,285	21,244	22,861
100.223.51230	GROUP HEALTH INSURANCE	72,962	72,658	87,747
100.223.51250	CLOTHING ALLOWANCE	14,100	14,100	16,450
100.223.51270	MEDICARE-CITY SHARE	7,345	7,701	8,287
100.223.51275	LIFE INSURANCE	533	559	665
	Total - PERSONAL SERVICES	739,825	753,537	821,589
CONTRACTUAL SERVICES:				
100.223.52110	TRAVEL & TRAINING	0	5,000	7,000
100.223.52111	MANDATORY TRAVEL & TRAINING	5,130	0	0
100.223.52480	OTHER PROFESSIONAL SERVICE	9,343	5,000	5,000
100.223.52490	OUTSIDE PRINTING	77	1,000	1,000
100.223.52510	MAINTENANCE OF EQUIP	950	2,000	2,000
100.223.52920	MEMBERSHIPS,BOOKS & PERIODICAL	748	1,000	1,000
	Total - CONTRACTUAL SERVICES	16,248	14,000	16,000
COMMODITIES:				
100.223.53297	SCHOOL EDUCATION SUPPLIES	1,457	2,500	5,000
100.223.53510	SUPPLIES TO MAINTAIN EQUIP	1,011	1,500	1,500
100.223.53610	SMALL TOOLS & EQUIP	1,763	2,000	2,000
100.223.53710	CHEMICALS & LAB SUPPLIES	200	4,000	4,000
	Total - COMMODITIES	4,431	10,000	12,500
Grand Total		\$760,504	\$777,537	\$850,089

GENERAL FUND
UNIFORM PATROL

	Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
PERSONNEL:			
DEPUTY POLICE CHIEF (171)	1	1	0
POLICE LIEUTENANTS (PO3)	0	0	1
POLICE SERGEANT (PO2)	8	8	8
POLICE OFFICER (PO1)	43	44	48
PERSONAL SERVICES:			
100.224.51110 SALARIES & WAGES	\$3,678,671	\$3,900,720	\$4,591,142
100.224.51120 OVERTIME WAGES	283,497	300,000	300,000
100.224.51211 PERS	31	0	0
100.224.51212 POLICE PENSION	761,042	819,140	953,772
100.224.51214 POLICE UNFUNDED LIABILITY	37,074	37,074	37,074
100.224.51220 WORKERS' COMPENSATION	204,928	168,029	195,645
100.224.51230 GROUP HEALTH INSURANCE	635,577	755,928	962,252
100.224.51250 CLOTHING ALLOWANCE	60,129	65,750	73,665
100.224.51270 MEDICARE-CITY SHARE	56,335	60,911	70,922
100.224.51275 LIFE INSURANCE	4,733	5,049	5,414
Total - PERSONAL SERVICES	5,722,017	6,112,601	7,189,886
CONTRACTUAL SERVICES:			
100.224.52110 TRAVEL & TRAINING	0	18,000	20,000
100.224.52111 MANDATORY TRAVEL & TRAINING	20,463	0	0
100.224.52310 MUNICIPAL GARAGE CHARGES	374,031	400,000	400,000
100.224.52330 RADIO MAINTENANCE	30,498	30,498	30,498
100.224.52480 OTHER PROFESSIONAL SERVICES	112,640	35,530	45,500
100.224.52490 OUTSIDE PRINTING	4,872	2,000	3,000
100.224.52510 MAINTENANCE OF EQUIP	1,577	3,000	3,000
100.224.52520 MAINTENANCE OF FACILITIES	10,812	15,000	20,000
100.224.52920 MEMBERSHIPS, BOOKS & PERIODICALS	1,969	0	0
Total - CONTRACTUAL SERVICES	556,861	504,028	521,998
COMMODITIES:			
100.224.53230 PURCHASE OF UNIFORMS	38,325	35,000	35,000
100.224.53295 TRAFFIC CONTROL SUPPLIES	4,192	5,000	5,000
100.224.53298 DOJ COVID-19 GRANT SUPPLIES	3,070	0	0
100.224.53510 SUPPLIES TO MAINTAIN EQUIP	3,312	3,000	6,000
100.224.53610 SMALL TOOLS & EQUIP	17	0	0
100.224.53620 MAJOR TOOLS & EQUIPMENT	29,353	56,006	56,006
100.224.53720 AMMUNITION	17,174	23,000	25,000
Total - COMMODITIES	95,443	122,006	127,006
CAPITAL OUTLAY:			
100.224.54310 AUTOS AND TRUCKS DEPR	0	290,000	290,000
100.224.54311 RADIO DEPRECIATION	13,007	13,007	13,007
100.224.54313 MOBILE DATA DEPRECIATION	59,682	78,500	50,000
100.224.54360 OTHER EQUIPMENT	101,110	107,600	105,000
Total - CAPITAL OUTLAY	173,800	489,107	458,007
Grand Total	\$6,548,120	\$7,227,742	\$8,296,897

GENERAL FUND
POLICE SERVICES

		Actual Expenditures 2021	Amount Budgeted 2022	Department Budget 2023
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	\$215,027	\$222,393	\$235,216
100.225.51120	OVERTIME WAGES	3,056	11,444	12,017
100.225.51211	PERS	29,671	32,737	34,612
100.225.51220	WORKERS' COMPENSATION	11,641	9,353	9,889
100.225.51230	GROUP HEALTH INSURANCE	72,869	75,784	78,815
100.225.51250	CLOTHING ALLOWANCE	5,000	5,000	5,000
100.225.51270	MEDICARE-CITY SHARE	3,106	3,392	3,585
100.225.51275	LIFE INSURANCE	304	310	317
	Total - PERSONAL SERVICES	340,674	360,413	379,451
CONTRACTUAL SERVICES:				
100.225.52480	OTHER PROFESSIONAL SERVICE	391	250	250
100.225.52490	OUTSIDE PRINTING	4,190	4,250	5,000
100.225.52510	MAINTENANCE OF EQUIP	3,748	3,700	3,700
	Total - CONTRACTUAL SERVICES	8,328	8,200	8,950
CAPITAL OUTLAY:				
100.225.54320	OFFICE MACHINERY AND EQUIP	140	500	10,500
	Total - CAPITAL OUTLAY	140	500	10,500
	Grand Total	\$349,142	\$369,113	\$398,901

GENERAL FUND
POLICE & FIRE DISPATCH

	Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
PERSONNEL:			
DISPATCHER (PC7)	15	15	15
COMMUNICATIONS SUPERVISOR (183)	1	1	1
PERSONAL SERVICES:			
100.226.51110 SALARIES & WAGES	\$802,244	\$800,196	\$826,261
100.226.51120 OVERTIME WAGES	263,782	131,434	140,000
100.226.51211 PERS	125,157	129,468	134,316
100.226.51212 POLICE PENSION	19,646	1,646	1,646
100.226.51213 FIRE PENSION	6,607	0	0
100.226.51220 WORKERS' COMPENSATION	46,718	37,264	38,650
100.226.51230 GROUP HEALTH INSURANCE	188,573	210,985	261,677
100.226.51250 CLOTHING ALLOWANCE	15,712	17,600	18,700
100.226.51270 MEDICARE-CITY SHARE	15,009	13,509	14,011
100.226.51275 LIFE INSURANCE	1,466	1,604	1,636
Total - PERSONAL SERVICES	1,484,914	1,343,706	1,436,898
CONTRACTUAL SERVICES:			
100.226.52110 TRAVEL & TRAINING	0	3,500	5,000
100.226.52111 MANDATORY TRAINING	2,522	0	0
100.226.52222 TELEPHONE LINE CHARGES	36,231	30,000	30,000
100.226.52480 OTHER PROFESSIONAL SERVICES	2,313	2,000	3,000
100.226.52490 OUTSIDE PRINTING	522	0	0
100.226.52510 MAINTENANCE OF EQUIP	34,052	40,000	40,000
100.226.52920 MEMBERSHIPS,BOOKS & PERIODICALS	218	0	0
Total - CONTRACTUAL SERVICES	75,858	75,500	78,000
COMMODITIES:			
100.226.53620 MAJOR TOOLS & EQUIPMENT	3,063	6,000	6,000
Total - COMMODITIES	3,063	6,000	6,000
Grand Total	\$1,563,835	\$1,425,206	\$1,520,898

GENERAL FUND
JAIL MANAGEMENT

	Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
PERSONNEL:			
DEPUTY POLICE CHIEF (171)	1	1	1
CORRECTIONS OFFICER (PO4)	11	11	11
P/T COMMUNITY SECURITY OFFICER (2)	1,550 HRS	1,550 HRS	2,808 HRS
P/T BUILDING CLEANER	1,027 HRS	1,027 HRS	1,248 HRS
PERSONAL SERVICES:			
100.229.51110 SALARIES & WAGES	\$621,204	\$623,187	\$701,363
100.229.51120 OVERTIME WAGES	77,889	\$34,100	34,100
100.229.51211 PERS	75,660	77,302	85,577
100.229.51212 POLICE PENSION	29,597	20,501	24,218
100.229.51214 POLICE UNFUNDED LIABILITY	1,567	1,567	1,567
100.229.51220 WORKERS' COMPENSATION	34,391	26,291	29,419
100.229.51230 GROUP HEALTH INSURANCE	159,483	181,681	197,661
100.229.51240 UNEMPLOYMENT COMPENSATION	955	0	0
100.229.51250 CLOTHING ALLOWANCE	12,379	14,450	15,700
100.229.51270 MEDICARE-CITY SHARE	9,935	9,530	10,664
100.229.51275 LIFE INSURANCE	872	1,096	907
Total - PERSONAL SERVICES	1,023,932	989,705	1,101,176
CONTRACTUAL SERVICES:			
100.229.52110 TRAVEL AND TRAINING	0	1,300	3,000
100.229.52111 MANDATORY TRAVEL & TRAINING	1,640	0	0
100.229.52420 MEDICAL SERVICE	11,340	30,000	30,000
100.229.52480 OTHER PROFESSIONAL SERVICE	162,764	107,999	120,000
100.229.52490 OUTSIDE PRINTING	0	500	750
100.229.52510 MAINTENANCE OF EQUIP	3,921	9,180	9,180
100.229.52880 OTHER OPERATING COSTS	21,983	45,000	45,000
100.229.52980 MISCELLANEOUS CONTRACTUAL SV	134,852	135,000	135,000
Total - CONTRACTUAL SERVICES	336,499	328,979	342,930
COMMODITIES:			
100.229.53220 DRUGS & MEDICAL SUPPLIES	3,705	4,000	5,000
100.229.53230 PURCHASE OF UNIFORMS	3,617	4,000	5,000
100.229.53250 CLEANING SUPPLIES	9,082	5,000	5,000
100.229.53510 SUPPLIES TO MAINTAIN EQUIP	2,402	2,000	2,000
100.229.53520 SUPPLIES TO MAINTAIN FACILITIES	1,348	1,500	1,500
100.229.53610 SMALL TOOLS AND EQUIPMENT	100	0	0
100.229.53620 MAJOR TOOLS AND EQUIPMENT	10,336	4,300	49,500
Total - COMMODITIES	30,590	20,800	68,000
Grand Total	\$1,391,022	\$1,339,484	\$1,512,106

ENGINEERING

DEPARTMENT OVERVIEW

The Engineering Division consists of four full-time employees under the direction of the Public Works and Utilities Director. The budgets under the direction of this Division include Engineering and Street Lighting. The Division is responsible for the overall planning, design and construction of public improvements such as streets, bridges, traffic control, sidewalks, and water and sewer mains within the City and administers the City's Capital Improvements Program which leverages State and Federal Grants to average approximately \$6 to \$12 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 2023 Budget per Capita - \$9.09

Engineering Goals and Objectives

Develop a comprehensive pavement condition maintenance plan

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 2022 Budget per Capita - \$16.57

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>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Estimate</u>
Number of park acres maintained	270 acres	270 acres	270 acres
Number of trees planted (Parks/Grounds)	53 trees	100 trees	100 trees

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

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
EXPENDITURES BY DIVISION:			
Building Maintenance	\$519,598	\$487,731	\$589,129
Engineering	364,049	440,179	313,123
Parks Maintenance	798,973	844,752	1,010,710
Street Lighting	660,774	452,231	456,753
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TOTAL DIVISION EXPENDITURES	\$2,343,395	\$2,224,893	\$2,369,715
 EXPENDITURES BY CATEGORY:			
Personal Services	\$949,577	\$1,119,829	\$1,112,434
Contractual Services	1,270,887	969,035	1,089,552
Commodities	82,190	86,800	118,500
Capital Outlay	40,741	49,229	49,229
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TOTAL EXPENDITURES	\$2,343,395	\$2,224,893	\$2,369,715

GENERAL FUND
BUILDING MAINTENANCE

	Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
PERSONNEL:			
FACILITIES MAINTENANCE SUPERVISOR (182)	1	1	1
HVAC/BUILDING MAINTENANCE TECHNICIAN (243)	1	2	2
BUILDING CLEANER (PW 1)	1	1	1
PERSONAL SERVICES:			
100.261.51110 SALARIES & WAGES	\$158,213	\$175,784	\$221,534
100.261.51120 OVERTIME WAGES	1,340	2,500	2,500
100.261.51211 PERS	21,839	24,960	31,365
100.261.51220 WORKERS' COMPENSATION	8,423	7,131	8,961
100.261.51230 GROUP HEALTH INSURANCE	33,900	50,875	61,032
100.261.51250 CLOTHING ALLOWANCE	1,600	2,700	2,700
100.261.51270 MEDICARE-CITY SHARE	2,196	2,585	3,249
100.261.51275 LIFE INSURANCE	466	614	623
100.261.51280 AFSCME CARE PLAN	701	765	765
Total - PERSONAL SERVICES	228,678	267,914	332,729
CONTRACTUAL SERVICES:			
100.261.52110 TRAVEL AND TRAINING	60	0	0
100.261.52222 TELEPHONE LINE CHARGES	2,088	1,350	2,000
100.261.52310 MUNICIPAL GARAGE CHARGES	1,038	2,500	2,500
100.261.52480 OTHER PROFESSIONAL SERVICE	42,265	7,500	40,000
100.261.52510 MAINTENANCE OF EQUIPMENT	142,956	100,000	100,000
100.261.52511 MAINTENANCE OF TELEPHONES	387	0	0
100.261.52520 MAINTENANCE OF LAND & BLDGS	56,433	62,567	60,000
100.261.52670 BOILER & MACHINERY	137	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	78	300	300
Total - CONTRACTUAL SERVICES	245,441	175,817	206,400
COMMODITIES:			
100.261.53100 OFFICE SUPPLIES	118	0	0
100.261.53250 CLEANING SUPPLIES	18,116	12,000	18,000
100.261.53520 SUPPLIES TO MAINTAIN BUILDINGS	20,555	25,000	25,000
100.261.53610 SMALL TOOLS & EQUIPMENT	2,192	2,000	2,000
100.261.53620 MAJOR TOOLS & EQUIPMENT	1,000	1,500	1,500
Total - COMMODITIES	41,981	40,500	46,500
CAPITAL OUTLAY:			
100.261.54310 AUTO & TRUCKS DEPR	3,498	3,500	3,500
100.261.54402 BUILDING MAINT - GENERAL REPLACEM	0	0	0
Total - CAPITAL OUTLAY	3,498	3,500	3,500
Grand Total	\$519,598	\$487,731	\$589,129

GENERAL FUND
ENGINEERING

	Actual Expenditures 2021	Amount Budgeted 2022	Department Budget 2023
PERSONNEL:			
ASSISTANT CITY ENGINEER (276)	1040 HRS	1040 HRS	1040 HRS
CITY ENGINEER (172)	1	0	0
CITY ENGINEER (291)	0	1	0
ENGINEERING CONSTRUCTION INSPECTOR (181)	1	1	1
PERSONAL SERVICES:			
100.512.51110 SALARIES & WAGES	\$156,466	\$213,303	\$124,173
100.512.51120 OVERTIME WAGES	10,978	5,000	5,000
100.512.51211 PERS	24,372	30,562	18,084
100.512.51220 WORKERS' COMPENSATION	12,938	8,732	5,167
100.512.51230 GROUP HEALTH INSURANCE	37,926	51,158	28,838
100.512.51250 CLOTHING ALLOWANCE	700	700	700
100.512.51270 MEDICARE-CITY SHARE	2,362	3,165	1,873
100.512.51275 LIFE INSURANCE	406	517	317
Total - PERSONAL SERVICES	246,147	313,137	184,152
CONTRACTUAL SERVICES:			
100.512.52110 TRAVEL & TRAINING	760	1,000	1,000
100.512.52120 EMPLOYEE MILEAGE REIMBURSEMENT	100	100	100
100.512.52222 TELEPHONE LINE CHARGES	4,216	3,500	4,300
100.512.52310 MUNICIPAL GARAGE CHARGES	8,269	11,000	11,000
100.512.52430 ENGINEERING SERVICE	85,967	79,542	82,671
100.512.52510 MAINTENANCE OF EQUIP	142	5,000	3,000
100.512.52920 MEMBERSHIPS, BOOKS & PERIODICAL	983	1,000	1,000
Total - CONTRACTUAL SERVICES	100,436	101,142	103,071
COMMODITIES:			
100.512.53100 OFFICE SUPPLIES	2,009	2,000	2,000
100.512.53510 SUPPLIES TO MAINTAIN EQUIPMENT	1,257	1,500	1,500
100.512.53610 SMALL TOOLS & EQUIPMENT	300	300	300
Total - COMMODITIES	3,565	3,800	3,800
CAPITAL OUTLAY:			
100.512.54300 COMPUTERS & OTHER PERIPHERALS	0	1,000	1,000
100.512.54310 AUTOS & TRUCKS DEPR	13,101	13,100	13,100
100.512.54370 COMPUTER SOFTWARE	799	8,000	8,000
Total - CAPITAL OUTLAY	13,900	22,100	22,100
Grand Total	\$364,049	\$440,179	\$313,123

GENERAL FUND
PARKS MAINTENANCE

		Actual Expenditures 2021	Amount Budgeted 2022	Department Budget 2023
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	\$300,252	\$350,940	\$386,050	
100.542.51120 OVERTIME WAGES	19,487	25,000	25,000	
100.542.51211 PERS	44,684	52,631	57,547	
100.542.51220 WORKERS COMPENSATION	18,460	15,038	16,442	
100.542.51230 GROUP HEALTH INSURANCE	80,512	81,157	95,984	
100.542.51250 CLOTHING ALLOWANCE	3,600	3,600	3,600	
100.542.51270 MEDICARE-CITY SHARE	4,592	5,451	5,960	
100.542.51275 LIFE INSURANCE	360	371	380	
100.542.51280 AFSCME CARE PLAN	2,805	4,590	4,590	
Total - PERSONAL SERVICES	474,751	538,778	595,553	
CONTRACTUAL SERVICES:				
100.542.52110 TRAVEL AND TRAINING	0	800	800	
100.542.52210 UTILITIES-GAS AND ELECTRIC	40,956	48,000	48,000	
100.542.52222 TELEPHONE LINE CHARGES	540	700	3,100	
100.542.52310 MUNICIPAL GARAGE CHARGES	25,091	30,000	30,000	
100.542.52330 RADIO MAINTENANCE	1,428	1,428	1,428	
100.542.52480 OTHER PROFESSIONAL SERVICES	13,914	3,500	23,000	
100.542.52481 CONTRACTUAL MOWING	199,399	173,417	220,000	
100.542.52520 MAINTENANCE OF FACILITIES	3,947	0	15,000	
100.542.52970 UNIFORM RENTAL SERVICE	1,621	2,000	2,000	
Total - CONTRACTUAL SERVICES	286,896	259,845	343,328	
COMMODITIES:				
100.542.53100 OFFICE SUPPLIES	678	800	800	
100.542.53220 DRUGS-MEDICAL SUPPLIES	57	100	100	
100.542.53230 PURCHASE OF UNIFORMS	205	300	300	
100.542.53250 CLEANING SUPPLIES	0	1,000	4,000	
100.542.53520 SUPPLIES TO MAINTAIN BLDGS	12,037	19,800	40,000	
100.542.53610 SMALL TOOLS & EQUIPMENT	1,007	500	3,000	
Total - COMMODITIES	13,983	22,500	48,200	
CAPITAL OUTLAY:				
100.542.54300 COMPUTERS & OTHER PERIPHERAL	(47)	230	230	
100.542.54310 AUTOS & TRUCKS DEPRECIATION	22,891	22,900	22,900	
100.542.54311 RADIO DEPRECIATION	499	499	499	
Total - CAPITAL OUTLAY	23,343	23,629	23,629	
Grand Total	\$798,973	\$844,752	\$1,010,710	

GENERAL FUND
STREET LIGHTING

	Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
CONTRACTUAL SERVICES:			
100.590.52210 UTILITIES-GAS AND ELECTRIC	\$634,219	\$382,231	\$386,753
100.590.52480 OTHER PROFESSIONAL SERVICES	0	25,000	25,000
100.590.52510 MAINTENANCE OF EQUIPMENT	3,895	25,000	25,000
Total - CONTRACTUAL SERVICES	638,114	432,231	436,753
COMMODITIES:			
100.590.53510 SUPPLIES TO MAINTAIN EQUIPMENT	22,660	20,000	20,000
Total - COMMODITIES	22,660	20,000	20,000
Grand Total	\$660,774	\$452,231	\$456,753

DEPARTMENT SUMMARY OF EXPENDITURES
DEPARTMENT OF ADMINISTRATIVE SERVICES

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
EXPENDITURES BY DIVISION:			
Administration	\$450,062	\$0	\$0
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TOTAL DIVISION EXPENDITURES	\$450,062	\$0	\$0
 EXPENDITURES BY CATEGORY:			
Personal Services	\$69,267	\$0	\$0
Contractual Services	45,195	0	0
Commodities	239	0	0
Capital Outlay	335,361	0	0
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TOTAL EXPENDITURES	\$450,062	\$0	\$0

**GENERAL FUND
ADMINISTRATION**

		Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
PERSONNEL:				
ADMINISTRATIVE SERVICES DIRECTOR (168)		1	0	0
PARALEGAL (249)		1	0	0
PERSONAL SERVICES:				
100.409.51110	SALARIES & WAGES	\$49,027	\$0	\$0
100.409.51211	PERS	8,427	0	0
100.409.51220	WORKERS COMPENSATION	4,053	0	0
100.409.51230	GROUP HEALTH INSURANCE	6,891	0	0
100.409.51240	UNEMPLOYMENT COMPENSATION	0	0	0
100.409.51270	MEDICARE-CITY SHARE	700	0	0
100.409.51275	LIFE INSURANCE	169	0	0
	Total - PERSONAL SERVICES	69,267	0	0
CONTRACTUAL SERVICES				
100.409.52110	TRAVEL AND TRAINING	126	0	0
100.409.52222	TELEPHONE LINE CHARGES	660	0	0
100.409.52480	OTHER PROFESSIONAL SERVICE	31,791	0	0
100.409.52488	HOMELESSNESS RESPONSE	12,618	0	0
100.409.52810	PROPERTY TAXES	0	0	0
100.409.52920	MEMBERSHIPS-BOOKS-PERIODICALS	0	0	0
	Total - CONTRACTUAL SERVICES	45,195	0	0
COMMODITIES				
100.409.53100	OFFICE SUPPLIES	239	0	0
	Total - COMMODITIES	239	0	0
CAPITAL OUTLAY:				
100.409.54356	ACQUISITION OF PROPERTY	335,361	0	0
	Total - CAPITAL OUTLAY	335,361	0	0
Grand Total		\$450,062	\$0	\$0

**DEPARTMENT SUMMARY OF EXPENDITURES
DEBT SERVICE**

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
EXPENDITURES BY DIVISION:			
Debt Service	\$0	\$0	\$158,166
TOTAL DIVISION EXPENDITURES	\$0	\$0	\$158,166

EXPENDITURES BY CATEGORY:

Debt Service	0	0	158,166
TOTAL EXPENDITURES	\$0	\$0	\$158,166

GENERAL FUND
DEBT SERVICE

	Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
DEBT SERVICE:			
100.901.57110 PRINCIPAL PAYMENT	\$0	\$0	\$121,000
100.901.57310 INTEREST ON BONDS	0	0	37,166
Total - DEBT SERVICE	0	0	158,166
Grand Total	\$0	\$0	\$158,166

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

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
EXPENDITURES BY DIVISION:			
Non-Departmental	\$1,645,434	\$2,576,930	\$2,425,825
TOTAL DIVISION EXPENDITURES	\$1,645,434	\$2,576,930	\$2,425,825
EXPENDITURES BY CATEGORY:			
Personal Services	\$33,207	\$34,860	\$35,700
Contractual Services	1,310,942	2,188,210	2,055,750
Commodities	16,169	2,260	2,275
Capital Outlay	285,116	351,600	332,100
TOTAL EXPENDITURES	\$1,645,434	\$2,576,930	\$2,425,825

GENERAL FUND
NON-DEPARTMENTAL EXPENDITURE

		Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
	PERSONAL SERVICES:			
100.911.51275	LIFE INSURANCE	\$ 33,207	\$ 34,860	\$35,700
	Total - PERSONAL SERVICES	33,207	34,860	35,700
	CONTRACTUAL SERVICES:			
100.911.52210	ELECTRIC SERVICE	158,774	160,000	205,000
100.911.52220	LONG DISTANCE CHARGES	971	1,800	1,800
100.911.52222	TELEPHONE LINE CHARGES	84,809	110,515	111,500
100.911.52230	POSTAGE & POSTAL CHARGES	54,960	85,000	85,850
100.911.52240	BUTLER CO AUDITOR COLL FEES	43,895	65,000	67,500
100.911.52310	MUNICIPAL GARAGE CHARGES	1,858	4,200	4,200
100.911.52410	LEGAL SERVICES	0	47,250	10,000
100.911.52440	AUDIT SERVICE	47,095	53,000	53,000
100.911.52441	REIMBURSEMENTS - ENTERPRISE ZONE	118,703	350,000	350,000
100.911.52480	OTHER PROFESSIONAL SERVICES	333,008	545,145	390,700
100.911.52490	OUTSIDE PRINTING	1,117	3,000	3,000
100.911.52510	MAINTENANCE OF EQUIPMENT	48,451	75,000	76,500
100.911.52511	MAINTENANCE OF TELEPHONES	5,697	6,000	6,000
100.911.52520	MAINTENANCE OF FACILITIES	0	500	500
100.911.52610	PUBLIC OFFICIALS LIABILITY	24,870	27,200	30,500
100.911.52620	EMPLOYEE BONDS	0	250	250
100.911.52630	GENERAL LIABILITY INSURANCE	287,602	264,733	330,750
100.911.52810	PROPERTY TAXES	34,366	38,796	120,000
100.911.52830	JUDGEMENTS & COURT COSTS	245	0	0
100.911.52920	MEMBERSHIPS, BOOKS & PERIODICALS	31,909	36,502	37,000
100.911.52940	INDIGENT BURIALS	11,245	20,000	20,000
100.911.52950	RECREATIONAL ACTIVITIES	17,619	108,995	100,000
100.911.52955	ANNUAL FIREWORKS	(7,959)	15,300	15,300
100.911.52960	ANNUAL EMPLOYEE APPRECIATION LUN	3,337	6,324	6,400
100.911.52980	MISC CONTRACTUAL SERVICE	8,368	163,700	30,000
	Total - CONTRACTUAL SERVICES	1,310,942	2,188,210	2,055,750
	COMMODITIES:			
100.911.53100	OFFICE SUPPLIES	0	250	250
100.911.53296	OTHER SUPPLIES	700	1,010	1,025
100.911.53510	SUPPLIES TO MAINTAIN EQUIP	15,469	1,000	1,000
	Total - COMMODITIES	16,169	2,260	2,275
	CAPITAL OUTLAY:			
100.911.54310	AUTOS & TRUCKS DEPR	6,996	7,000	7,100
100.911.54320	OFFICE MACHINERY & EQUIPMENT	0	1,000	1,000
100.911.54369	SECURITY TECHNOLOGY UPGRADES	685	25,000	25,000
100.911.54370	COMPUTER SOFTWARE	187,756	275,000	275,000
100.911.54375	COMMUNITY CENTER PACE PROJECT	89,679	43,600	24,000
	Total - CAPITAL OUTLAY	285,116	351,600	332,100
	Grand Total	\$1,645,434	\$2,576,930	\$2,425,825

**DEPARTMENT SUMMARY OF EXPENDITURES
TRANSFERS OUT**

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
EXPENDITURES BY DIVISION:			
Transfers Out	\$1,542,302	\$548,194	\$770,218
	_____	_____	_____
TOTAL DIVISION EXPENDITURES	\$1,542,302	\$548,194	\$770,218
EXPENDITURES BY CATEGORY:			
Transfers	1,542,302	548,194	770,218
	_____	_____	_____
TOTAL EXPENDITURES	\$1,542,302	\$548,194	\$770,218

**GENERAL FUND
TRANSFERS OUT**

		Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
100.915.58180	TRANS TO TRANSIT FUND	\$0	\$0	\$0
100.915.58190	TRANS TO COMPUTER REPLACEMENT FUND	0	100,000	100,000
100.915.58201	TRANS TO ECONOMIC DEV BOND FUND	160,168	157,194	159,218
100.915.58230	TRANS LOAN TO OTHER FUNDS	(66,280)	0	0
100.915.58287	TRANS TO AIRPORT FUND	908,044	0	120,000
100.915.58288	TRANS TO CONSERVANCY FUND	30,000	16,000	16,000
100.915.58295	TRANS TO CAPITAL IMPROVE FUND	190,370	0	0
100.915.58296	TRANS TO DOWNTOWN FUND	140,000	175,000	175,000
100.915.58303	TRANS TO STORM WATER FUND	55,000	0	0
100.915.58308	TRANS TO NUISANCE ABATEMENT	125,000	100,000	200,000
Total - TRANSFERS		1,542,302	548,194	770,218
Grand Total		\$1,542,302	\$548,194	\$770,218



SECTION 4

SPECIAL REVENUE FUNDS

EXPENDITURES BY FUND

Fund	Actual 2021	Budget 2022	Budget 2023	\$ Increase (Decrease)	% Increase (Decrease)
City Income Tax	\$ 33,349,636	\$ 31,708,966	\$ 32,114,509	\$ 405,543	1.3%
Public Safety Levy	4,287,762	3,931,983	4,181,983	250,000	6.4%
Street Levy	34,229,954	3,450,608	4,529,980	1,079,372	31.3%
Auto & Gas Tax	4,442,140	4,320,807	3,783,019	(537,788)	-12.4%
Conservancy	124,844	125,449	125,449	0	0.0%
Health & Environment	953,242	883,759	1,022,784	139,025	15.7%
EMS	5,716	8,850	8,850	0	0.0%
UDAG	75,735	0	0	0	N/A
Court Computerization	97,229	60,000	60,000	0	0.0%
Law Enforcement Trust	52,650	60,000	75,000	15,000	25.0%
Mandatory Drug Fine	169,270	163,743	277,218	113,475	69.3%
Probation Services	87,627	144,228	145,463	1,235	0.9%
Termination Pay	749,153	650,000	675,000	25,000	3.8%
Indigent Driver Alcohol Treatment	16,506	25,500	25,000	(500)	-2.0%
Enforcement /Education	1,563	0	0	0	0.0%
Civic Development	463,933	375,000	225,000	(150,000)	-40.0%
Municipal Court	1,668,185	1,750,678	1,845,742	95,064	5.4%
Police Grants	68,647	89,627	150,658	61,031	68.1%
Court IDIAM	0	20,000	20,000	0	0.0%
Court Special Projects	330,699	190,738	170,279	(20,459)	-10.7%
Nuisance Abatement	329,698	331,000	481,000	150,000	45.3%
Senior Citizens Levy	700,953	744,406	186,101	(558,305)	-75.0%
Fire Station Levy Fund	0	-	801,720	801,720	N/A
American Rescue Plan	815,000	1,218,792	0	(1,218,792)	-100.0%
Total	\$ 83,020,142	\$ 50,254,134	\$ 50,904,755	\$ 650,621	1.3%

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 2021 as well as dollar and percentage comparisons between 2022 and 2023 budgeted expenditures. Twenty-two Special Revenue funds are budgeted for 2023. 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 2% which includes a .25% Public Safety Income Tax Levy and a 0.25% Street Improvement Income Tax Levy. The Street Levy is effective from January 1, 2021 to December 31, 2030.

The following chart (Figure 4.1) shows the City income tax receipts since 2016 as well as the projections for 2023 and 2023.

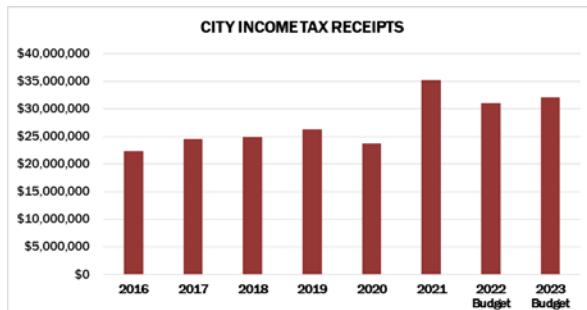


Figure 4.1 City Income Tax Receipts History

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).

Street Levy Fund

To account for the .25% income tax levy passed by the citizens of Middletown effective January 1, 2021 through December 31, 2030. This income tax levy is to be earmarked for construction, repair, improvement and maintenance of streets and roadways in the City of Middletown.

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.

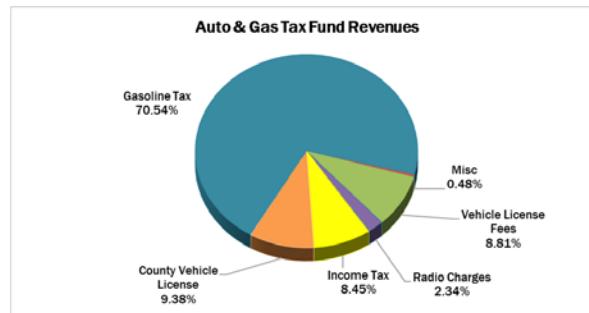


Figure 4.2 Source of Auto & Gas Tax Revenues

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 27.44% of the revenues from income tax.

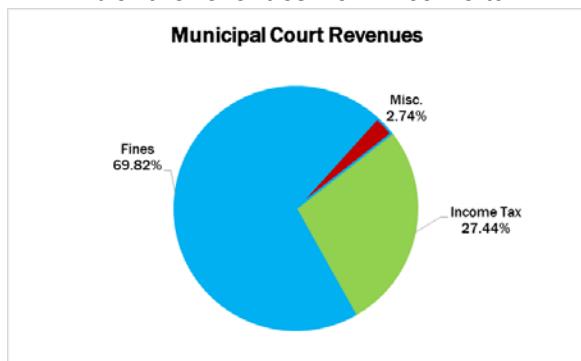


Figure 4.3 Sources of Municipal Court Revenues

Police Grant Fund

To account for grant funds awarded to the Police Division by outside sources. The grants anticipated in 2023 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.

Fire Station Levy Fund

A thirty year 1.0 mill property tax levy was passed by voters in 2022 to help pay for the construction of four new Fire stations to be built over the next few years.

CITY INCOME TAX EXPENDITURE HISTORY			
Transfers to	2021 Actual	2022 Budget	2023 Budget
General Fund	19,808,000	18,441,254	18,920,105
Public Safety Levy Fund	4,287,762	3,931,983	4,181,983
Street Levy Fund	3,679,822	3,679,822	3,950,000
Auto & Gas Tax Fund	250,000	500,000	192,784
Health Fund	241,500	103,500	-
G.O. Debt Retirement	650,000	650,000	550,000
Termination Pay Fund	475,000	475,000	500,000
Municipal Court Fund	575,000	625,000	450,000
Police & Fire Pensions	2,678,932	2,581,000	2,581,000
Computer Replacement Fund	8,000	8,000	8,000
Total	\$ 32,654,016	\$ 30,995,559	\$ 31,333,872

Table 4.2 Transfers of City Income Tax receipts to other funds from 2021-2023

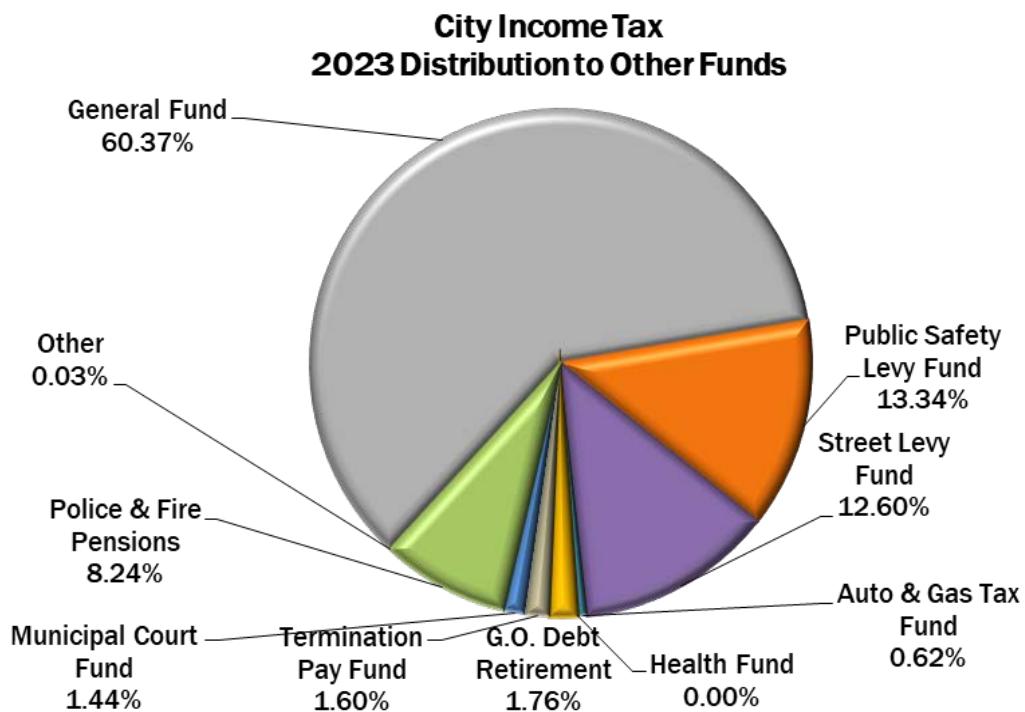


Figure 4.4 Distribution of City Income Tax receipts to other funds for the year 2023

FUND SUMMARY FOR FUND 230
CITY INCOME TAX FUND

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY 1	\$76,871	\$1,862,234	\$25,000
REVENUES:			
Income Tax	\$35,134,997	\$29,871,732	\$32,114,509
TOTAL REVENUES	\$35,134,997	\$29,871,732	\$32,114,509
TOTAL RESOURCES	\$35,211,868	\$31,733,966	\$32,139,509
EXPENDITURES:			
Personal Services	\$629,088	\$658,447	\$675,645
Contractual Services	63,233	47,440	97,472
Commodities	3,298	6,520	6,520
Capital Outlay	0	1,000	1,000
Transfers	32,654,016	30,995,559	31,333,872
TOTAL EXPENDITURES	\$33,349,636	\$31,708,966	\$32,114,509
ENDING BALANCE DECEMBER 31	\$1,862,234	\$25,000	\$25,000

**INCOME TAX FUND
TAXATION**

		Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
PERSONNEL:				
SUPERINTENDENT OF TAXATION (176)		1	1	1
INCOME TAX AUDITOR (182)		2	2	1
INCOME TAX AUDITOR (252)		0	0	1
EXECUTIVE ACCOUNT CLERK (186)		1	1	1
SENIOR ACCOUNT CLERK (188)		3	3	2
SENIOR ACCOUNT CLERK (234)		1	1	2
PERSONAL SERVICES:				
230.133.51110 SALARIES & WAGES		\$428,138	\$442,492	\$453,457
230.133.51120 OVERTIME WAGES		7,497	15,000	15,000
230.133.51211 PERS		58,150	64,049	65,584
230.133.51220 WORKERS COMPENSATION		23,140	18,300	18,738
230.133.51230 GROUP HEALTH INSURANCE		104,627	110,317	114,385
230.133.51270 MEDICARE-CITY SHARE		5,897	6,634	6,793
230.133.51275 LIFE INSURANCE		1,639	1,655	1,688
Total - PERSONAL SERVICES		629,088	658,447	675,645
CONTRACTUAL SERVICES:				
230.133.52110 TRAVEL AND TRAINING		0	2,000	2,000
230.133.52111 MANDATORY TRAVEL & TRAINING		329	0	0
230.133.52120 EMPLOYEE MILEAGE REIMBURSEMENT		29	300	300
230.133.52222 TELEPHONE LINE CHARGES - TAXATION		300	300	330
230.133.52480 OTHER PROFESSIONAL SERVICES		58,110	27,515	77,517
230.133.52490 OUTSIDE PRINTING		3,792	15,000	15,000
230.133.52510 MAINTENANCE OF EQUIPMENT		674	2,000	2,000
230.133.52620 EMPLOYEE BONDS		0	100	100
230.133.52920 MEMBERSHIPS-BOOKS-PERIODICALS		0	225	225
Total - CONTRACTUAL SERVICES		63,233	47,440	97,472
COMMODITIES:				
230.133.53100 OFFICE SUPPLIES		3,298	6,520	6,520
Total - COMMODITIES		3,298	6,520	6,520
CAPITAL OUTLAY:				
230.133.54320 OFFICE MACHINERY & EQUIPMENT		0	1,000	1,000
Total - COMMODITIES		0	1,000	1,000
Grand Total		\$695,620	\$713,407	\$780,637

**INCOME TAX FUND
TRANSFERS OUT**

	Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
TRANSFERS:			
230.915.58110 TRANS TO GENERAL FUND	\$19,808,000	\$18,441,254	\$18,920,105
230.915.58120 TRANS TO AUTO & GAS TAX	250,000	500,000	192,784
230.915.58130 TRANS TO FIRE PENSION	1,495,646	1,401,000	1,401,000
230.915.58140 TRANS TO POLICE PENSION	1,183,286	1,180,000	1,180,000
230.915.58150 TRANS TO G.O. BOND RETIREMENT	650,000	650,000	550,000
230.915.58190 TRANS TO COMPUTER REPL.	8,000	8,000	8,000
230.915.58250 TRANS TO TERMINATION PAY	475,000	475,000	500,000
230.915.58273 TRANS TO PUBLIC SAFETY LEVY FUND	4,287,762	3,931,983	4,181,983
230.915.58274 TRANS TO STREET LEVY FUND	3,679,822	3,679,822	3,950,000
230.915.58289 TRANS TO HEALTH	241,500	103,500	0
230.915.58290 TRANS TO MUNICIPAL COURT	575,000	625,000	450,000
Total - TRANSFERS	32,654,016	30,995,559	31,333,872
Grand Total	\$32,654,016	\$30,995,559	\$31,333,872

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

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY 1	\$0	\$0	\$0
REVENUES:			
Transfers	\$4,287,762	\$3,931,983	\$4,181,983
TOTAL REVENUES	\$4,287,762	\$3,931,983	\$4,181,983
TOTAL RESOURCES	\$4,287,762	\$3,931,983	\$4,181,983
EXPENDITURES:			
Transfers	\$4,287,762	\$3,931,983	\$4,181,983
TOTAL EXPENDITURES	\$4,287,762	\$3,931,983	\$4,181,983
ENDING BALANCE DECEMBER 31	\$0	\$0	\$0

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

	Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
TRANSFERS:			
200.915.58275	TRANS TO GENERAL FUND	\$4,287,762	\$4,181,983
	Total - TRANSFERS	4,287,762	3,931,983
	Grand Total	\$4,287,762	\$4,181,983

**FUND SUMMARY FOR FUND 201
STREET LEVY FUND**

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY 1	\$0	\$781,850	\$1,036,064
REVENUES:			
Interest Income	\$31,934	\$25,000	\$10,000
Sale of Bonds	31,300,048	0	0
Transfers	3,679,822	3,679,822	3,950,000
TOTAL REVENUES	\$35,011,804	\$3,704,822	\$3,960,000
TOTAL RESOURCES	\$35,011,804	\$4,486,672	\$4,996,064
EXPENDITURES:			
Contractual Services	\$7,679	\$219,085	\$100,000
Capital Outlay	31,038,359	0	1,150,000
Debt Service	3,183,916	3,231,523	3,279,980
TOTAL EXPENDITURES	\$34,229,954	\$3,450,608	\$4,529,980
ENDING BALANCE DECEMBER 31	\$781,850	\$1,036,064	\$466,084

STREET LEVY FUND

STREET LEVY

		Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
CONTRACTUAL SERVICES:				
201.990.52480	OTHER PROFESSIONAL SERVICES	\$7,679	\$219,085	\$100,000
	Total - CONTRACTUAL SERVICES	7,679	219,085	100,000
CAPITAL OUTLAY				
201.990.54520	PAVING	31,038,359	0	1,150,000
	Total - CAPITAL OUTLAY	31,038,359	0	1,150,000
DEBT SERVICE				
201.990.57110	BOND PRINCIPAL	2,861,000	2,807,000	2,897,000
201.990.57310	INTEREST ON BONDS	322,916	424,523	382,980
	Total - DEBT SERVICE	3,183,916	3,231,523	3,279,980
Grand Total		\$34,229,954	\$3,450,608	\$4,529,980

AUTO & GAS TAX FUND

Revenues	2021 Actual	2022 Budget	2023 Budget
Intergovernmental	\$ 3,200,085	\$ 3,247,588	\$ 3,255,380
Radio Charges	73,433	84,767	85,615
Miscellaneous	14,496	24,000	17,786
Transfer from Income Tax	250,000	500,000	192,784
Total	\$ 3,538,014	\$ 3,856,355	\$ 3,551,565

Table 4.3 Auto & Gas Tax Fund revenue sources for 2021-2023

Division Expenditures	2021 Actual	2022 Budget	2023 Budget
Electronic Maintenance	\$ 653,208	\$ 751,931	\$ 776,689
Street Maintenance	2,271,519	3,395,765	2,675,441
Grounds Maintenance	1,517,413	173,111	274,369
Total	\$ 4,442,140	\$ 4,320,807	\$ 3,726,499

Table 4.4 Auto & Gas Tax Fund division expenditures for 2021-2023

Auto & Gas Tax Fund 2023

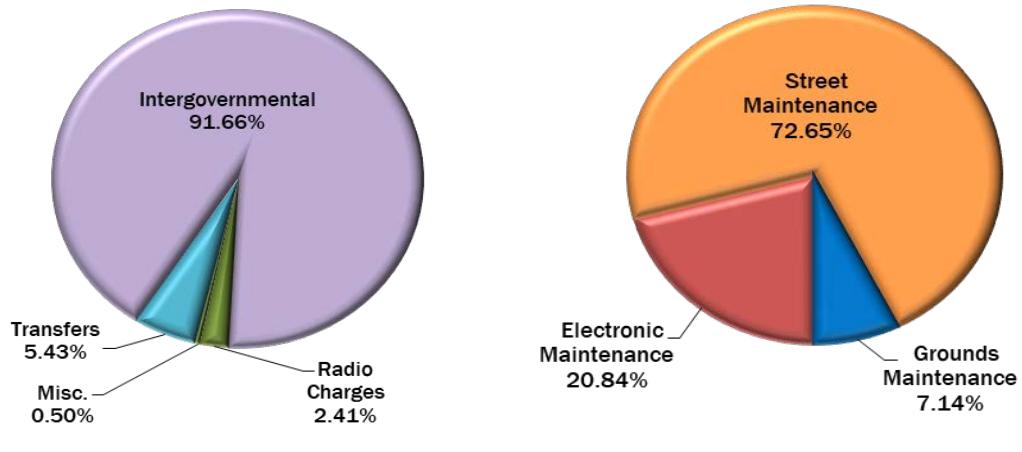


Figure 4.5 Auto & Gas Tax Fund revenues and expenditures for budget year 2023

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 2023 Budget per Capita - \$15.23

Electronic Maintenance Goals and Objectives

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

Bring Airport lighting up to compliance, and all Airport Navigational aids back to 100% operational.

Continue replacement program for older LED traffic signals, and signal heads, at 15 intersections. 16 Intersections were completed in house in 2022. 9 on bid contract for a total of 25 completed. This brings us back in line to complete the LED program.

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

ELECTRONIC MAINTENANCE SERVICE MEASURES

	<u>2021 Actual</u>	<u>2022 Estimate</u>	<u>2023 Estimate</u>
# of traffic signal repairs	516 signal repairs	700 signal repairs	700 signal repairs
Average maintenance cost per intersection	\$2,868	\$3,096	\$3,200

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 620 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 2023 Budget per Capita - \$62.60

STREET MAINTENANCE, (continued)

Street Maintenance Goals and Objectives

Continue updating roadway/construction safety zones as needed

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

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 2022 Budget per Capita - \$3.40

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 16th year

Monitor tree removal and replacement

GROUNDSC MAINTENANCE, (continued)

GROUNDSC MAINTENANCE SERVICE MEASURES

	<u>2021 Actual</u>	<u>2022 Estimate</u>	<u>2023 Estimate</u>
Number of trees planted	117 Trees	80 trees	80 Trees
Acres of landscape maintained	50 acres	50 acres	50 acres

FUND SUMMARY FOR FUND 210
AUTO & GAS TAX FUND

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY 1	\$1,600,032	\$695,906	\$231,454
REVENUES:			
Intergovernmental Revenue	\$3,200,085	\$3,247,588	\$3,255,380
Interest Income	10,944	12,000	5,786
Radio Charges	73,433	84,767	85,615
Miscellaneous Revenue	1,811	0	0
Reimbursements	1,741	12,000	12,000
Transfers	250,000	500,000	192,784
TOTAL REVENUES	\$3,538,014	\$3,856,355	\$3,551,565
TOTAL RESOURCES	\$5,138,045	\$4,552,261	\$3,783,019
EXPENDITURES:			
Personal Services	\$1,417,402	\$1,520,030	\$1,788,415
Contractual Services	2,172,798	1,546,580	639,703
Commodities	661,952	832,839	875,933
Capital Outlay	189,987	421,358	422,448
TOTAL EXPENDITURES	\$4,442,140	\$4,320,807	\$3,726,499
ENDING BALANCE DECEMBER 31	\$695,906	\$231,454	\$56,520

AUTO & GAS TAX FUND
ELECTRONIC MAINTENANCE

		Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
PERSONNEL:				
ELECTRONIC MAINTENANCE SUPERVISOR (179)		0	1	1
ELECTRONICS TECHNICIAN (240)		0	1	1
P/T ELECTRONIC MAINTENANCE SUPERVISOR (179)	1404 hrs		0	0
P/T SENIOR ELECTRONICS TECHNICIAN (182)	1248 hrs		0	0
SENIOR ELECTRONICS TECHNICIAN (182)	1		0	0
SENIOR ELECTRONICS TECHNICIAN (252)	1		2	2
PERSONAL SERVICES:				
210.524.51110 SALARIES & WAGES		\$220,387	\$220,431	\$243,106
210.524.51120 OVERTIME WAGES		13,133	18,175	18,175
210.524.51211 PERS		30,131	33,405	36,579
210.524.51220 WORKERS COMPENSATION		11,425	9,544	10,451
210.524.51230 GROUP HEALTH INSURANCE		47,635	79,610	67,372
210.524.51250 CLOTHING ALLOWANCE		2,875	2,800	2,800
210.524.51270 MEDICARE-CITY SHARE		3,312	3,460	3,789
210.524.51275 LIFE INSURANCE		507	828	844
Total - PERSONAL SERVICES		329,406	368,253	383,116
CONTRACTUAL SERVICES:				
210.524.52110 TRAVEL & TRAINING		1,386	2,000	2,000
210.524.52111 MANDATORY TRAINING		1,048	0	0
210.524.52210 UTILITIES-GAS & ELECTRIC		40,121	44,000	48,000
210.524.52222 TELEPHONE LINE CHARGES		2,766	3,500	3,500
210.524.52310 MUNICIPAL GARAGE CHARGES		12,729	11,000	11,000
210.524.52510 MAINTENANCE OF EQUIPMENT		59,519	78,000	79,000
210.524.52520 MAINTENANCE OF BUILDINGS		10,871	11,000	11,000
210.524.52920 MEMBERSHIPS-BOOKS-PERIODICALS		217	450	450
Total - CONTRACTUAL SERVICES		128,658	149,950	154,950
COMMODITIES:				
210.524.53100 OFFICE SUPPLIES		1,712	1,500	1,000
210.524.53230 PURCHASE OF UNIFORMS		439	500	500
210.524.53250 CLEANING SUPPLIES		914	600	600
210.524.53295 TRAFFIC CONTROL SUPPLIES		78,934	60,500	60,500
210.524.53510 SUPPLIES TO MAINTAIN EQUIPMENT		38,247	50,228	54,533
210.524.53610 SMALL TOOLS & EQUIPMENT		814	900	900
210.524.53620 MAJOR TOOLS & EQUIPMENT		5,958	4,500	4,500
Total - COMMODITIES		127,018	118,728	122,533
CAPITAL OUTLAY:				
210.524.54310 AUTO AND TRUCKS DEPRECIATION		9,999	10,000	10,000
210.524.54350 PURCHASE OF EQUIPMENT		2,450	40,000	60,000
210.524.54360 OTHER EQUIPMENT		55,677	65,000	46,090
Total - CAPITAL OUTLAY		68,126	115,000	116,090
GRAND TOTAL		\$653,208	\$751,931	\$776,689

AUTO & GAS TAX FUND
STREET MAINTENANCE

		Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
PERSONNEL:				
ASSISTANT PUBLIC WORKS SUPERINTENDENT (178)	1	1	1	1
PUBLIC SERVICE LEADER (182)	1	1	1	1
EQUIPMENT OPERATOR (PW4)	6	6	8	
MAINTENANCE WORKER (PW3)	4	4	4	
SECRETARY (187)	1	1	1	1
SEASONAL EMPLOYEE	540 hrs	540 hrs	540 hrs	
PERSONAL SERVICES:				
210.541.51110 SALARIES & WAGES	\$573,248	\$636,246	\$799,385	
210.541.51120 OVERTIME WAGES	17,007	48,496	48,496	
210.541.51211 PERS	81,647	95,864	118,703	
210.541.51220 WORKERS COMPENSATION	31,578	27,390	33,915	
210.541.51230 GROUP HEALTH INSURANCE	206,739	224,235	270,504	
210.541.51250 CLOTHING ALLOWANCE	6,599	7,400	9,200	
210.541.51270 MEDICARE-CITY SHARE	8,396	9,929	12,294	
210.541.51275 LIFE INSURANCE	1,225	1,241	1,456	
210.541.51280 AFSCME CARE PLAN	8,351	7,650	7,650	
Total - PERSONAL SERVICES	934,791	1,058,451	1,301,603	
CONTRACTUAL SERVICES:				
210.541.52110 TRAVEL AND TRAINING	631	1,000	1,000	
210.541.52111 MANDATORY TRAINING	396	0	0	
210.541.52210 UTILITIES-GAS & ELECTRIC	3,918	3,000	6,000	
210.541.52222 TELEPHONE LINE CHARGES	992	1,300	6,100	
210.541.52310 MUNICIPAL GARAGE CHARGES	174,606	328,000	328,000	
210.541.52330 RADIO MAINTENANCE	3,366	3,366	3,366	
210.541.52480 OTHER PROFESSIONAL SERVICE	8,856	7,000	7,000	
210.541.52510 MAINT OF EQUIPMENT	849	1,000	1,000	
210.541.52520 MAINT OF LAND AND BUILDINGS	1,824	5,000	5,000	
210.541.52820 LICENSES & PERMITS	57	200	200	
210.541.52920 MEMBERSHIPS-BOOKS-PERIODICALS	116	200	200	
210.541.52970 UNIFORM RENTAL SERVICE	2,273	2,500	2,500	
210.541.52980 STREET MAINT CONTRACTUAL SERVICES	510,270	1,000,000	0	
Total - CONTRACTUAL SERVICES	708,154	1,352,566	360,366	
COMMODITIES:				
210.541.53100 OFFICE SUPPLIES	583	800	800	
210.541.53220 DRUGS-MEDICAL SUPPLIES	33	200	200	
210.541.53230 PURCHASE OF UNIFORMS	407	700	700	
210.541.53250 CLEANING SUPPLIES	148	250	250	
210.541.53295 TRAFFIC CONTROL SUPPLIES	17,282	20,000	20,000	
210.541.53510 SUPPLIES TO MAINTAIN EQUIPMENT	2,008	2,000	2,000	
210.541.53520 SUPP TO MAINTAIN BLDGS	198,227	0	0	
210.541.53530 STREET SUPPLIES - ASPHALT & SALT	305,363	671,276	700,000	
210.541.53610 SMALL TOOLS & EQUIPMENT	2,997	3,500	3,500	
Total - COMMODITIES	527,047	698,726	727,450	
CAPITAL OUTLAY:				
210.541.54310 AUTO AND TRUCKS DEPREC	100,001	284,496	284,496	
210.541.54311 RADIO DEPRECIATION	1,526	1,526	1,526	
Total - CAPITAL OUTLAY	101,527	286,022	286,022	
Grand Total	\$2,271,519	\$3,395,765	\$2,675,441	

AUTO & GAS TAX FUND
GROUNDS MAINTENANCE

		Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
PERSONNEL:				
PUBLIC WORKS LEADER (182)		1	0.5	0.5
GROUNDS TECHNICIAN (PW5)		0.5	0.5	0.5
GROUNDS MAINTENANCE SUPERVISOR (252)		0.5	0	0
SEASONAL MOWING INSPECTOR		423 HRS	423 HRS	423 HRS
PERSONAL SERVICES:				
210.543.51110 SALARIES & WAGES		\$97,128	\$56,705	\$64,966
210.543.51120 OVERTIME WAGES		8,956	8,000	8,000
210.543.51211 PERS		15,887	9,058	10,215
210.543.51220 WORKERS COMPENSATION		6,138	2,588	2,919
210.543.51230 GROUP HEALTH INSURANCE		17,586	12,488	12,987
210.543.51240 UNEMPLOYMENT CHARGES		3,458	2,000	2,000
210.543.51250 CLOTHING ALLOWANCE		1,350	650	650
210.543.51270 MEDICARE-CITY SHARE		1,515	938	1,059
210.543.51275 LIFE INSURANCE		487	134	135
210.543.51280 AFSCME CARE PACKAGE		701	765	765
Total - PERSONAL SERVICES		153,205	93,326	103,696
CONTRACTUAL SERVICES:				
210.543.52110 TRAVEL & TRAINING		171	500	500
210.543.52222 TELEPHONE LINE CHARGES		1,035	1,200	1,680
210.543.52310 MUNICIPAL GARAGE CHARGES		28,004	40,000	40,000
210.543.52330 RADIO MAINTENANCE		507	507	507
210.543.52480 OTHER PROFESSIONAL SERVICE		13,567	0	80,000
210.543.52520 MTN OF LAND AND BUILDINGS		1,292,291	1,157	1,000
210.543.52820 LICENSES & PERMITS		143	150	150
210.543.52920 MEMBERSHIPS,BOOKS,PERIODICALS		0	50	50
210.543.52970 UNIFORM RENTAL SERVICE		268	500	500
Total - CONTRACTUAL SERVICES		1,335,986	44,064	124,387
COMMODITIES:				
210.543.53100 OFFICE SUPPLIES		124	200	200
210.543.53230 PURCHASE OF UNIFORMS		118	150	150
210.543.53520 SUPPLIES TO MAINTAIN BUILDINGS		5,567	10,000	20,000
210.543.53610 SMALL TOOLS & EQUIPMENT		156	435	1,000
210.543.53710 CHEMICALS & LAB SUPPLIES		1,923	4,600	4,600
Total - COMMODITIES		7,887	15,385	25,950
CAPITAL OUTLAY:				
210.543.54310 AUTOS & TRUCKS DEPR		19,998	20,000	20,000
210.543.54311 RADIO DEPRECIATION		336	336	336
Total - CAPITAL OUTLAY		20,334	20,336	20,336
Grand Total		\$1,517,413	\$173,111	\$274,369

**FUND SUMMARY FOR FUND 215
CONSERVANCY FUND**

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY 1	\$39,053	\$62,661	\$71,755
REVENUES:			
Property Taxes	\$100,256	\$103,884	\$105,069
Intergovernmental Revenue	18,197	14,659	14,659
Transfers	30,000	16,000	16,000
TOTAL REVENUES	\$148,453	\$134,543	\$135,728
TOTAL RESOURCES	\$187,506	\$197,204	\$207,483
EXPENDITURES:			
Contractual Services	\$124,844	\$125,449	\$125,449
TOTAL EXPENDITURES	\$124,844	\$125,449	\$125,449
ENDING BALANCE DECEMBER 31	\$62,661	\$71,755	\$82,034

CONSERVANCY FUND
MIAMI CONSERVANCY

	Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
CONTRACTUAL SERVICES:			
215.990.52240 BUTLER COUNTY COLLECTION FEE	\$1,496	\$2,100	\$2,100
215.990.52810 PROPERTY TAXES	123,349	123,349	123,349
Total - CONTRACTUAL SERVICES	<u>124,844</u>	<u>125,449</u>	<u>125,449</u>
Grand Total	\$124,844	\$125,449	\$125,449

HEALTH & ENVIRONMENT FUND

Revenues	2021	2022	2023
	Actual	Budget	Budget
Intergovernmental Revenue	\$ 389,825	\$ 59,135	\$ 167,698
Charges for Services	288,859	306,235	287,433
Miscellaneous Revenue	166,939	133,953	5,000
Transfers	241,500	103,500	-
Total	\$ 1,087,123	\$ 602,823	\$ 460,131

Table 4.5 Health & Environment Fund revenue sources for 2021-2023

Division Expenditures	2021	2022	2023
	Actual	Budget	Budget
Personal Services	\$ 698,022	\$ 674,534	\$ 780,034
Contractual Services	248,734	151,025	234,550
Other	6,486	58,200	8,200
Total	\$ 953,242	\$ 883,759	\$ 1,022,784

Table 4.6 Health & Environment Fund division expenditures for 2021-2023

**Health & Environment Fund
2023**

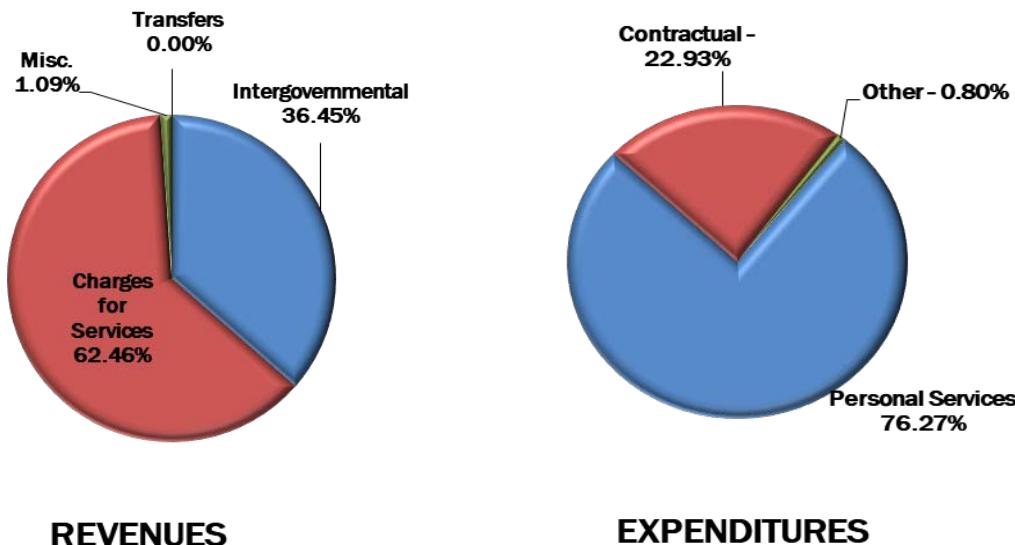


Figure 4.6 Health & Environment Fund revenues and expenditures for budget year 2023

HEALTH

DEPARTMENT OVERVIEW

The City of Middletown Health Department (CMHD) 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 CMHD is under the immediate direction of the Health Commissioner, who is appointed by the City of Middletown Board of Health (Board). The Environmental Division is led by the Director of Environment. The department has a Director of Nursing and a vital statistics team that registers, maintains, and certifies all records of birth and death for the City of Middletown, along with a Public Health Accreditation (PHAB) Coordinator that leads the team in public health accreditation efforts. 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 operations (restaurants), retail food establishments (groceries), vending operations (vending machines), public swimming pools & spas, household sewage installations and private water supplies, tattoo parlors, waste and fresh water haulers. The CMHD conducts environmental inspections of all school buildings and the jail; educates food service/retail facilities on proper food safety practices, maintains programs for rabies control, and smoking enforcement; participates and coordinates with the nursing department case management activities.

The CMHD is responsible for community health assessment and planning, infectious and communicable disease control, outbreak investigations and bioterrorism/emergency response. 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 2022 Budget totals \$1,022,784 and includes eight full time positions and 33,398 of the budget total is for Workforce Development. The COVID & Workforce Development total of \$158,398 is fully funded by grants. Removing these expenditures for the budget total brings the health budget for 2023 down to \$864,386, which is \$105,627 above the previous year budget.

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 2023 Budget per Capita - \$20.06

Health Goals and Objectives

To monitor needs and assess availability and accessibility of adequate primary care in the community; Identify primary care providers (physicians and clinics) and determine willingness to provide care for Medicaid and medically indigent clientele; Assess performance of county programs that accept Medicaid patients without reservation:
1) Maternal Child and Health (MCH) Clinic 2) Primary Health Solutions; Monitor and control number of clients going to the hospital emergency department for management of non-emergency medical problems

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 2021, 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: To continue to enhance department efficiency, engagement, access to care and performance management through execution of PHAB standards and measures; To improve standards and measures identified by the accreditation board to fully demonstrate all requirements to attain accreditation status; Complete PHAB ACAR in 2021 to receive full accreditation status

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

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.

FUND SUMMARY FOR FUND 228
HEALTH FUND

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY 1	\$714,448	\$848,329	\$567,393
REVENUES:			
Intergovernmental Revenue	\$389,825	\$59,135	\$167,698
Charges for Services	288,859	306,235	287,433
Miscellaneous Revenue	166,939	133,953	5,000
Transfers	241,500	103,500	0
TOTAL REVENUES	\$1,087,123	\$602,823	\$460,131
TOTAL RESOURCES	\$1,801,571	\$1,451,152	\$1,027,524
EXPENDITURES:			
Personal Services	\$698,022	\$674,534	\$780,034
Contractual Services	248,734	151,025	234,550
Commodities	1,690	53,400	3,400
Capital Outlay	4,796	4,800	4,800
TOTAL EXPENDITURES	\$953,242	\$883,759	\$1,022,784
ENDING BALANCE DECEMBER 31	\$848,329	\$567,393	\$4,740

HEALTH FUND
HEALTH ADMINISTRATION

	Actual Expenditures 2021	Amount Budgeted 2022	Department Budget 2023
DIRECTOR OF ENVIRONMENTAL HEALTH (178)	1	1	1
DIRECTOR OF NURSING (264)	1	1	1
HEALTH COMMISSIONER (168)	1	1	1
ACCREDITATION COORDINATOR (255)	1	1	1
REG. ENVIRONMENTAL HEALTH SPEC (249)	1	1	1
ENVIRONMENTAL HEALTH SPEC - IN TRAINING (246)	0	0	1
VITAL STATISTICS DEPUTY REGISTRAR (237)	1	1	1
VITAL STATISTICS REGISTRAR (186)	1	1	1
MEDICAL DIRECTOR (NG)	0.5	0.5	0.5
PERSONAL SERVICES:			
228.450.5111 SALARIES & WAGES	\$485,644	\$487,483	\$565,079
228.450.5112 OVERTIME WAGES	20,993	0	0
228.450.5121 PERS	69,857	68,248	79,111
228.450.5122 WORKERS' COMPENSATION	23,776	19,499	22,603
228.450.5123 GROUP HEALTH INSURANCE	88,791	90,581	103,148
228.450.5127 MEDICARE - CITY SHARE	7,135	7,068	8,194
228.450.5127 LIFE INSURANCE	1,825	1,655	1,899
Total - PERSONAL SERVICES	698,022	674,534	780,034
CONTRACTUAL SERVICES:			
228.450.5211 TRAVEL AND TRANING	0	4,000	4,000
228.450.5211 MANDATORY TRAVEL & TRAINING	1,435	0	0
228.450.5212 EMPLOYEE MILEAGE REIMBURSEMENT	389	3,000	3,000
228.450.5222 TELEPHONE LINE CHARGES	3,570	4,240	5,640
228.450.5231 MUNICIPAL GARAGE CHARGES	1,861	3,500	3,500
228.450.5248 OTHER PROFESSIONAL SERVICE	22,574	39,485	41,085
228.450.5248 WORKFORCE DEVELOPMENT GRANT	0	0	33,398
228.450.5248 SYRINGE EXCHANGE PROGRAM	28,292	0	0
228.450.5248 HEALTH DEPT COVID 19 EXPENSES	178,738	75,000	121,000
228.450.5249 OUTSIDE PRINTING	535	3,000	2,000
228.450.5251 MAINTENANCE OF EQUIPMENT	1,778	8,300	8,000
228.450.5282 LICENSES AND PERMITS	8,563	10,000	11,340
228.450.5292 MEMBERSHIPS, BOOKS, PERIODICAL	999	500	1,587
Total - CONTRACTUAL SERVICES	248,734	151,025	234,550
COMMODITIES:			
228.450.5310 OFFICE SUPPLIES	1,622	2,500	2,500
228.450.5310 HARM REDUCTION SUPPLIES	0	50,000	0
228.450.5321 FOOD	68	200	200
228.450.5361 SMALL TOOLS & EQUIPMENT	0	200	200
228.450.5371 CHEMICALS & LAB SUPPLIES	0	500	500
Total - COMMODITIES	1,690	53,400	3,400
CAPITAL OUTLAY:			
228.450.5431 AUTO & TRUCK DEPR	4,796	4,800	4,800
Total - CAPITAL OUTLAY	4,796	4,800	4,800
Grand Total	953,242	883,759	1,022,784

FUND SUMMARY FOR FUND 229
EMS FUND

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY 1	\$41,114	\$36,399	\$31,224
REVENUES:			
Miscellaneous Revenue	\$1,000	\$3,675	\$2,850
TOTAL REVENUES	\$1,000	\$3,675	\$2,850
TOTAL RESOURCES	\$42,114	\$40,074	\$34,074
EXPENDITURES:			
Contractual Services	\$5,716	\$8,850	\$8,850
TOTAL EXPENDITURES	\$5,716	\$8,850	\$8,850
ENDING BALANCE DECEMBER 31	\$36,399	\$31,224	\$25,224

EMS FUND

EMS

		Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
CONTRACTUAL SERVICES:				
229.990.52480	OTHER PROFESSIONAL SERVICES	\$5,716	\$8,850	\$8,850
	Total - CONTRACTUAL SERVICES	5,716	8,850	8,850
	Grand Total	\$5,716	\$8,850	\$8,850

FUND SUMMARY FOR FUND 238
UDAG FUND

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY 1	\$85,735	\$10,000	\$10,000
REVENUES:			
Interest Income	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0
TOTAL RESOURCES	\$85,735	\$10,000	\$10,000
EXPENDITURES:			
Capital Outlay	\$75,735	\$0	\$0
TOTAL EXPENDITURES	\$75,735	\$0	\$0
ENDING BALANCE DECEMBER 31	\$10,000	\$10,000	\$10,000

UDAG FUND
UDAG

		Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
	CAPITAL OUTLAY:			
238.990.54400	BUILDING IMPROVEMENTS	\$75,735	\$0	\$0
	Total - CAPITAL OUTLAY	75,735	0	0
	Grand Total	\$75,735	\$0	\$0

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

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY 1	\$115,746	\$53,835	\$59,335
REVENUES:			
Fines & Forfeitures	\$35,318	\$65,500	\$65,500
TOTAL REVENUES	\$35,318	\$65,500	\$65,500
TOTAL RESOURCES	\$151,064	\$119,335	\$124,835
EXPENDITURES:			
Capital Outlay	\$97,229	\$60,000	\$60,000
TOTAL EXPENDITURES	\$97,229	\$60,000	\$60,000
ENDING BALANCE DECEMBER 31	\$53,835	\$59,335	\$64,835

COURT COMPUTERIZATION FUND
COURT COMPUTERIZATION

		Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
CAPITAL OUTLAY:				
240.990.54300	COMPUTERS & OTHER PERIPHERALS	\$97,229	\$60,000	\$60,000
	Total - CAPITAL OUTLAY	97,229	60,000	60,000
	Grand Total	\$97,229	\$60,000	\$60,000

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

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY 1	\$140,602	\$121,098	\$95,098
REVENUES:			
Fines & Forfeitures	\$33,146	\$34,000	\$34,000
TOTAL REVENUES	\$33,146	\$34,000	\$34,000
TOTAL RESOURCES	\$173,748	\$155,098	\$129,098
EXPENDITURES:			
Capital Outlay	\$52,650	\$60,000	\$75,000
TOTAL EXPENDITURES	\$52,650	\$60,000	\$75,000
ENDING BALANCE DECEMBER 31	\$121,098	\$95,098	\$54,098

LAW ENFORCEMENT TRUST FUND
LAW ENFORCEMENT

		Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
CAPITAL OUTLAY:				
242.990.54350	PURCHASE OF EQUIPMENT	\$52,650	\$60,000	\$75,000
	Total - CAPITAL OUTLAY	52,650	60,000	75,000
	Grand Total	\$52,650	\$60,000	\$75,000

FUND SUMMARY FOR FUND 243
LAW ENFORCEMENT MANDATORY DRUG FINE FUND

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY 1	\$204,144	\$251,506	\$167,763
REVENUES:			
Fines & Forfeitures	\$164,193	\$80,000	\$110,000
TOTAL REVENUES	\$164,193	\$80,000	\$110,000
TOTAL RESOURCES	\$368,337	\$331,506	\$277,763
EXPENDITURES:			
Personal Services	\$0	\$18,743	\$81,218
Contractual Services	63,816	70,000	121,000
Capital Outlay	53,015	75,000	75,000
TOTAL EXPENDITURES	\$116,831	\$163,743	\$277,218
ENDING BALANCE DECEMBER 31	\$251,506	\$167,763	\$545

LAW ENFORCEMENT MANDATORY DRUG FINE FUND
MANDATORY DRUG FINE

	Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
PERSONAL SERVICES			
243.990.51120 OVERTIME	\$0	\$15,000	\$65,000
243.990.51212 POLICE PENSION	0	2,925	12,675
243.990.51220 WORKERS COMPENSATION	0	600	2,600
243.990.51270 MEDICARE-CITY SHARE	0	218	943
Total - PERSONAL SERVICES	0	18,743	81,218
CONTRACTUAL SERVICES:			
243.990.52110 TRAVEL & TRAINING	15,116	15,000	15,000
243.990.52480 OTHER PROFESSIONAL SERVICE	48,700	55,000	106,000
Total - CONTRACTUAL SERVICES	63,816	70,000	121,000
CAPITAL OUTLAY:			
243.990.54360 OTHER EQUIPMENT	53,015	75,000	75,000
Total - CAPITAL OUTLAY	53,015	75,000	75,000
Grand Total	\$116,831	\$163,743	\$ 277,218

FUND SUMMARY FOR FUND 245
PROBATION SERVICES FUND

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY 1	\$183,147	\$209,744	\$185,528
REVENUES:			
Fines & Forfeitures	\$114,223	\$120,012	\$122,412
TOTAL REVENUES	\$114,223	\$120,012	\$122,412
TOTAL RESOURCES	\$297,371	\$329,756	\$307,940
EXPENDITURES:			
Personal Services	\$67,309	\$95,728	\$109,463
Contractual Services	18,410	37,000	32,000
Commodities	47	1,500	1,500
Capital Outlay	1,861	10,000	2,500
TOTAL EXPENDITURES	\$87,627	\$144,228	\$145,463
ENDING BALANCE DECEMBER 31	\$209,744	\$185,528	\$162,477

PROBATION SERVICES FUND
PROBATION SERVICES

		Actual Expenditures 2021	Amount Budgeted 2022	Department Budget 2023
PERSONNEL:				
CHIEF PROBATION OFFICER (276)		0	0	1
PROBATION OFFICER (177)		1	1	0
PERSONAL SERVICES:				
245.990.51110	SALARIES AND WAGES	\$43,037	\$64,852	\$75,742
245.990.51211	PERS	6,097	9,079	10,604
245.990.51220	WORKERS COMPENSATION	4,120	2,594	3,030
245.990.51230	GROUP HEALTH INSURANCE	13,021	18,056	18,778
245.990.51270	MEDICARE - CITY SHARE	594	940	1,098
245.990.51275	LIFE INSURANCE	439	207	211
	Total - PERSONAL SERVICES	67,309	95,728	109,463
CONTRACTUAL SERVICES:				
245.990.52480	OTHER PROFESSIONAL SERVICES	18,410	35,000	30,000
245.990.52490	OUTSIDE PRINTING	0	2,000	2,000
	Total - CONTRACTUAL SERVICES	18,410	37,000	32,000
COMMODITIES:				
245.990.53100	OFFICE SUPPLIES	47	1,500	1,500
	Total - COMMODITIES	47	1,500	1,500
CAPITAL OUTLAY:				
245.990.54300	COMPUTERS & OTHER PERIPHERALS	1,861	10,000	2,500
	Total - CAPITAL OUTLAY	1,861	10,000	2,500
Grand Total		\$87,627	\$144,228	\$145,463

FUND SUMMARY FOR FUND 246
TERMINATION PAY FUND

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY 1	\$833,295	\$559,142	\$384,142
REVENUES:			
Transfers	\$475,000	\$475,000	\$500,000
TOTAL REVENUES	\$475,000	\$475,000	\$500,000
TOTAL RESOURCES	\$1,308,295	\$1,034,142	\$884,142
EXPENDITURES:			
Personal Services	\$749,153	\$650,000	\$675,000
TOTAL EXPENDITURES	\$749,153	\$650,000	\$675,000
ENDING BALANCE DECEMBER 31	\$559,142	\$384,142	\$209,142

**TERMINATION PAY FUND
TERMINATION PAY**

		Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
PERSONAL SERVICES:				
246.990.51140	TERMINATION PAY	\$749,153	\$650,000	\$675,000
	Total - PERSONAL SERVICES	749,153	650,000	675,000
	Grand Total	\$749,153	\$650,000	\$675,000

FUND SUMMARY FOR FUND 247
INDIGENT DRIVER/ALCOHOL TREATMENT FUND

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY 1	\$25,828	\$21,433	\$18,218
REVENUES:			
Fines & Forfeitures	\$12,111	\$22,285	\$22,285
TOTAL REVENUES	\$12,111	\$22,285	\$22,285
TOTAL RESOURCES	\$37,939	\$43,718	\$40,503
EXPENDITURES:			
Contractual Services	\$16,506	\$25,500	\$25,000
TOTAL EXPENDITURES	\$16,506	\$25,500	\$25,000
ENDING BALANCE DECEMBER 31	\$21,433	\$18,218	\$15,503

INDIGENT DRIVER/ALCOHOL TREATMENT FUND
INDIGENT DRIVER/ALCOHOL TREATMENT

		Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
CONTRACTUAL SERVICES:				
247.990.52480	OTHER PROFESSIONAL SERVICE	\$16,506	\$25,500	\$25,000
	Total - CONTRACTUAL SERVICES	16,506	25,500	25,000
	Grand Total	\$16,506	\$25,500	\$25,000

FUND SUMMARY FOR FUND 248
ENFORCEMENT/EDUCATION FUND

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY 1	\$48,792	\$58,650	\$64,400
REVENUES:			
Fines & Forfeitures	\$835	\$5,750	\$3,550
Miscellaneous	10,585	0	0
TOTAL REVENUES	\$11,420	\$5,750	\$3,550
TOTAL RESOURCES	\$60,212	\$64,400	\$67,950
EXPENDITURES:			
Contractual Services	\$1,563	\$0	\$0
TOTAL EXPENDITURES	\$1,563	\$0	\$0
ENDING BALANCE DECEMBER 31	\$58,650	\$64,400	\$67,950

ENFORCEMENT & EDUCATION FUND
ENFORCEMENT/EDUCATION

		Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
CONTRACTUAL SERVICES:				
248.990.52480	OTHER PROFESSIONAL SERVICE	\$1,563	\$0	\$0
	Total - CONTRACTUAL SERVICES	1,563	0	0
Grand Total				
		\$1,563	\$0	\$0

FUND SUMMARY FOR FUND 249
CIVIC DEVELOPMENT FUND

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY 1	\$311,560	\$78,393	\$3,393
REVENUES:			
Hotel/Motel Tax	\$230,766	\$300,000	\$300,000
TOTAL REVENUES	\$230,766	\$300,000	\$300,000
TOTAL RESOURCES	\$542,326	\$378,393	\$303,393
EXPENDITURES:			
Contractual Services	\$358,933	\$375,000	\$225,000
Transfers	105,000	0	0
TOTAL EXPENDITURES	\$463,933	\$375,000	\$225,000
ENDING BALANCE DECEMBER 31	\$78,393	\$3,393	\$78,393

CIVIC DEVELOPMENT FUND
CIVIC DEVELOPMENT

		Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
	CONTRACTUAL SERVICES:			
249.990.52480	OTHER PROFESSIONAL SERVICE	\$194,442	\$225,000	\$225,000
249.990.52980	MISC CONTRACTUAL SERVICES	164,491	150,000	0
	Total - CONTRACTUAL SERVICES	<u>358,933</u>	<u>375,000</u>	<u>225,000</u>
	TRANSFERS:			
249.990.58110	TRANSFER TO GENERAL FUND	105,000	0	0
	Total - TRANSFERS	<u>105,000</u>	<u>0</u>	<u>0</u>
	Grand Total	\$463,933	\$375,000	\$225,000

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 2023 Budget per Capita - \$36.19

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**

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY 1	\$63,609	\$12,889	\$60,510
REVENUES:			
Charges for Services	\$0	\$0	\$0
Fines and Forfeitures	1,038,355	1,142,279	1,145,102
Miscellaneous Revenue	4,109	31,020	45,000
Transfers	575,000	625,000	450,000
TOTAL REVENUES	\$1,617,464	\$1,798,299	\$1,640,102
TOTAL RESOURCES	\$1,681,073	\$1,811,188	\$1,700,612
EXPENDITURES:			
Personal Services	\$1,571,646	\$1,605,976	\$1,689,316
Contractual Services	74,935	119,083	126,157
Commodities	13,330	14,850	17,000
Capital Outlay	8,273	10,769	13,269
TOTAL EXPENDITURES	\$1,668,185	\$1,750,678	\$1,845,742
ENDING BALANCE DECEMBER 31	\$12,889	\$60,510	(\$145,131)

MUNICIPAL COURT FUND
MUNICIPAL COURT

	Actual Expenditures 2021	Amount Budgeted 2022	Department Budget 2023
PERSONNEL:			
JUDGE (NG)	1	1	1
DIRECTOR COURT SERVICES/CLERK COURT (NG)	1	1	1
CHIEF DEPUTY CLERK (183)	1	1	1
DEPUTY CLERK I (187)	3	3	2
DEPUTY CLERK I (237)	4	4	5
DEPUTY CLERK II (186)	2	2	3
DEPUTY CLERK II (240)	1	1	0
ADM ASSISTANT/COURT REPORTER (184)	1	1	1
BAILIFF (180)	3	3	1
BAILIFF (258)	0	0	2
CHIEF BAILIFF (173)	1	1	1
PROBATION OFFICER (267)	1	1	1
PROBATION OFFICER (258)	1	1	1
PART-TIME EMPLOYEE	1PT	1PT	1PT
PERSONAL SERVICES:			
250.120.51110 SALARIES & WAGES	\$1,056,484	\$1,090,182	\$1,163,355
250.120.51211 PERS	144,653	152,625	162,870
250.120.51220 WORKERS' COMPENSATION	57,120	43,607	46,534
250.120.51230 HEALTH INSURANCE	292,853	295,603	291,146
250.120.51260 VEHCILE ALLOWANCE	1,800	3,600	3,900
250.120.51270 MEDICARE - CITY SHARE	14,664	15,808	16,869
250.120.51275 LIFE INSURANCE	4,073	4,551	4,642
Total - PERSONAL SERVICES	1,571,646	1,605,976	1,689,316
CONTRACTUAL SERVICES:			
250.120.52110 TRAVEL & TRAINING	0	8,000	8,000
250.120.52111 MANDATORY TRAINING	5,652	0	0
250.120.52120 EMPLOYEE MILEAGE REIMBURSEMENT	222	1,000	1,500
250.120.52222 TELEPHONE LINE CHARGES	3,172	4,000	4,000
250.120.52230 POSTAGE & POSTAL CHARGES	15,053	14,000	14,000
250.120.52310 MUNICIPAL GARAGE CHARGES	8,497	17,000	17,000
250.120.52330 RADIO MAINTENANCE	1,607	1,607	1,607
250.120.52410 LEGAL SERVICES	9,966	10,000	11,000
250.120.52420 MEDICAL SERVICES	1,980	6,500	5,000
250.120.52427 INTERPRETOR SERVICES	4,158	6,500	10,000
250.120.52480 OTHER PROFESSIONAL SERVICES	6,005	7,500	8,000
250.120.52490 OUTSIDE PRINTING	5,615	6,426	6,500
250.120.52510 MAINTENANCE OF EQUIPMENT	8,134	8,500	9,000
250.120.52835 PREPAID COURT COST/FEES	829	500	500
250.120.52910 LAUNDRY	20	50	50
250.120.52920 MEMBERSHIPS,BOOKS,PERIODICALS	4,027	7,500	7,500
250.120.52960 EMPLOYEE TUITION REIMBURSEMENT	0	12,500	15,000
250.120.52980 MISC CONTRACTUAL SERVICE	0	7,500	7,500
Total - CONTRACTUAL SERVICES	74,935	119,083	126,157
COMMODITIES:			
250.120.53100 OFFICE SUPPLIES	6,646	8,000	10,000
250.120.53210 FOOD	42	350	500
250.120.53230 PURCHASE OF UNIFORMS	6,642	6,500	6,500
Total - COMMODITIES	13,330	14,850	17,000
CAPITAL OUTLAY:			
250.120.54310 AUTOS & TRUCKS DEPRECIATION	7,304	7,300	7,300
250.120.54311 RADIO DEPRECIATION	969	969	969
250.120.54320 OFFICE MACHINERY & EQUIPMENT	0	2,500	5,000
Total - CAPITAL OUTLAY	8,273	10,769	13,269
Grand Total	\$1,668,185	\$1,750,678	\$1,845,742

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

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY 1	\$131,362	\$148,553	\$99,326
REVENUES:			
Intergovernmental	\$85,147	\$40,401	\$173,589
Interest Income	690	0	0
TOTAL REVENUES	\$85,837	\$40,401	\$173,589
TOTAL RESOURCES	\$217,199	\$188,954	\$272,915
EXPENDITURES:			
Personal Services	\$0	\$45,463	\$128,621
Contractual Services	68,647	44,164	22,037
Capital Outlay	0	0	0
TOTAL EXPENDITURES	\$68,647	\$89,627	\$150,658
ENDING BALANCE DECEMBER 31	\$148,553	\$99,326	\$122,257

POLICE GRANT FUND
POLICE GRANTS

		Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
2023 STEP GRANT				
251.037.51120	OVERTIME WAGES	\$0	\$11,753	\$19,095
251.037.51212	POLICE PENSION	0	2,292	4,887
251.037.51220	WORKERS COMP	0	470	807
251.037.51270	MEDICARE	0	170	271
	Total	0	14,685	25,060
2023 IDEP GRANT				
251.038.51120	OVERTIME WAGES	0	15,828	17,944
251.038.51212	POLICE PENSION	0	3,087	4,595
251.038.51220	WORKERS COMP	0	633	758
251.038.51270	MEDICARE	0	230	264
	Total	0	19,778	23,561
2019 JAG LOCAL SOLICITATION GRANT				
251.048.53230	PURCHASE OF UNIFORMS	40,000	0	0
251.048.54360	OTHER EQUIPMENT	16,049	0	0
	Total	56,049	0	0
2019 JAG BYRNE MEMORIAL GRANT				
251.054.52110	TRAVEL & TRAINING	4,027	0	0
251.054.54360	OTHER EQUIPMENT	8,571	0	0
	Total	12,598	0	0
2022 JAG BYRNE MEMORIAL GRANT				
251.055.52110	TRAVEL & TRAINING	0	0	0
251.055.54360	OTHER EQUIPMENT	0	14,980	8,849
	Total	0	14,980	8,849
OVI TASK FORCE GRANT				
251.070.51120	OVERTIME WAGES	0	8,803	0
251.070.51212	POLICE PENSION	0	1,717	0
251.070.51220	WORKERS COMP	0	352	0
251.070.51270	MEDICARE	0	128	0
	Total	0	11,000	0
2017 STATE TRAINING REIMBURSEMENT				
251.071.52110	TRAVEL & TRAINING	0	0	0
251.071.52111	MANDATORY TRAINING	0	29,184	0
	Total	0	29,184	0
2023 JAG BYRNE MEMORIAL GRANT				
251.056.52110	TRAVEL & TRAINING	0	0	7,325
251.056.54360	OTHER EQUIPMENT	0	0	5,863
	Total	0	0	13,188
2023 RAILROAD GRANT				
251.072.51120	OVERTIME WAGES	0	0	64,026
251.072.51212	POLICE PENSION	0	0	12,485
251.072.51220	WORKERS COMP	0	0	2,561
251.072.51270	MEDICARE	0	0	928
	Total	0	0	80,000
Grand Total		\$68,647	\$89,627	\$150,658

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

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY 1	\$57,399	\$64,172	\$51,411
 REVENUES:			
Fines & Forfeitures	\$6,773	\$7,239	\$7,384
TOTAL REVENUES	\$6,773	\$7,239	\$7,384
 TOTAL RESOURCES	\$64,172	\$71,411	\$58,795
 EXPENDITURES:			
Contractual Services	\$0	\$20,000	\$20,000
TOTAL EXPENDITURES	\$0	\$20,000	\$20,000
 ENDING BALANCE DECEMBER 31	\$64,172	\$51,411	\$38,795

COURT IDIAM FUND
IDIAM PROJECTS

	Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
CONTRACTUAL SERVICES:			
252.990.52480 OTHER PROFESSIONAL SERVICES	\$0	\$20,000	<u>\$20,000</u>
Total - CONTRACTUAL SERVICES	0	20,000	20,000
 Grand Total	 \$0	 \$20,000	 \$20,000

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

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY 1	\$542,575	\$314,448	\$235,867
REVENUES:			
Fines & Forfeitures	\$102,572	\$112,157	\$114,400
TOTAL REVENUES	\$102,572	\$112,157	\$114,400
TOTAL RESOURCES	\$645,147	\$426,605	\$350,267
EXPENDITURES:			
Personal Services	\$77,659	\$80,738	\$85,279
Contractual Services	33,342	10,000	10,000
Capital Outlay	219,698	100,000	75,000
TOTAL EXPENDITURES	\$330,699	\$190,738	\$170,279
ENDING BALANCE DECEMBER 31	\$314,448	\$235,867	\$179,988

COURT SPECIAL PROJECTS FUND
COURT SPECIAL PROJECTS

	Actual Expenditures 2021	Amount Budgeted 2022	Department Budget 2023
PERSONNEL:			
MAGISTRATE (173)	1	1	0
MAGISTRATE (279)	0	0	1
PERSONAL SERVICES:			
253.990.51110 SALARIES AND WAGES	\$51,221	\$53,709	\$56,959
253.990.51211 PERS	7,170	7,519	7,974
253.990.51220 WORKERS COMPENSATION	2,554	2,148	2,278
253.990.51230 GROUP HEALTH INSURANCE	15,746	16,376	17,031
253.990.51270 MEDICARE - CITY SHARE	715	779	826
253.990.51275 LIFE INSURANCE	254	207	211
253.990.51290 EMPLOYEE AWARDS	0	0	
Total - PERSONAL SERVICES	77,659	80,738	85,279
CONTRACTUAL SERVICES:			
253.990.52480 OTHER PROFESSIONAL SERVICES	33,342	10,000	10,000
Total - CONTRACTUAL SERVICES	33,342	10,000	10,000
CAPITAL OUTLAY:			
253.990.54360 OTHER EQUIPMENT	219,698	100,000	75,000
Total - CAPITALY OUTLAY	219,698	100,000	75,000
Grand Total	\$330,699	\$190,738	\$170,279

FUND SUMMARY FOR FUND 260
NUISANCE ABATEMENT FUND

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY 1	\$116,244	\$142,035	\$136,035
REVENUES:			
Property Tax Assessments	\$224,294	\$210,000	\$210,000
Miscellaneous Revenue	0	15,000	15,000
Transfers from Other Fund	131,195	100,000	200,000
TOTAL REVENUES	\$355,489	\$325,000	\$425,000
TOTAL RESOURCES	\$471,733	\$467,035	\$561,035
EXPENDITURES:			
Contractual Services	\$329,698	\$331,000	\$481,000
TOTAL EXPENDITURES	\$329,698	\$331,000	\$481,000
ENDING BALANCE DECEMBER 31	\$142,035	\$136,035	\$80,035

NUISANCE ABATEMENT FUND
NUISANCE ABATEMENT

		Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
CONTRACTUAL SERVICES:				
260.115.52480	OTHER PROFESSIONAL SERVICES	\$40,453	\$31,000	\$31,000
260.115.52487	NUISANCE ENFORCEMENT	289,245	300,000	450,000
	Total - CONTRACTUAL SERVICES	329,698	331,000	481,000
 Grand Total				
		\$329,698	\$331,000	\$481,000

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

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY 1	\$0	\$0	\$0
REVENUES:			
Property Taxes	\$634,811	\$647,634	\$161,908
Intergovernmental	66,142	96,772	24,193
TOTAL REVENUES	\$700,953	\$744,406	\$186,101
TOTAL RESOURCES	\$700,953	\$744,406	\$186,101
EXPENDITURES:			
Contractual Services	\$700,953	\$744,406	\$186,101
TOTAL EXPENDITURES	\$700,953	\$744,406	\$186,101
ENDING BALANCE DECEMBER 31	\$0	\$0	\$0

SENIOR CITIZENS LEVY FUND
SENIOR CITIZENS LEVY

	Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
CONTRACTUAL SERVICES:			
262.990.52240 BUTLER COUNTY AUDITOR COLL FEES	\$8,324	\$14,045	\$3,722
262.990.52241 REIMBURSEMENTS	692,629	730,361	182,379
Total - CONTRACTUAL SERVICES	700,953	744,406	186,101
Grand Total	\$700,953	\$744,406	\$186,101

**FUND SUMMARY FOR FUND 263
FIRE STATION LEVY FUND**

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY 1	\$0	\$0	\$17,354,394
REVENUES:			
Sale of Bonds	\$0	\$17,354,394	\$0
Interest	0	0	0
 TOTAL REVENUES	 \$0	 \$17,354,394	 \$0
 TOTAL RESOURCES	 \$0	 \$17,354,394	 \$17,354,394
EXPENDITURES:			
Debt Service	\$0	\$0	\$801,720
 TOTAL EXPENDITURES	 \$0	 \$0	 \$801,720
 ENDING BALANCE DECEMBER 31	 \$0	 \$17,354,394	 \$16,552,674

FIRE STATION LEVY FUND

FIRE STATION FUND

	Actual Expenditures 2021	Amount Budgeted 2022	Department Budget 2023
DEBT SERVICE:			
263.901.57110 PRINCIPAL PAYMENT	\$0	\$0	\$50,000
263.901.57310 INTEREST ON BONDS	0	0	751,720
Total - DEBT SERVICE	0	0	801,720
Grand Total	\$0	\$0	\$801,720

**FUND SUMMARY FOR FUND 266
AMERICAN RESCUE PLAN ACT FUND**

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY :	\$0	\$8,647,578	\$16,891,363
REVENUES:			
Intergovernmental	\$9,462,577	\$9,462,577	\$0
TOTAL REVENUES	\$9,462,577	\$9,462,577	\$0
TOTAL RESOURCES	\$9,462,577	\$18,110,155	\$16,891,363
EXPENDITURES:			
Personal Services	\$0	\$699,192	\$0
Contractual Services	-	89,600	-
Capital Outlay	815,000	430,000	-
TOTAL EXPENDITURES	\$815,000	\$1,218,792	\$0
ENDING BALANCE DECEMBER 31	\$8,647,578	\$16,891,363	\$16,891,363

AMERICAN RESCUE PLAN ACT FUND
ARPA FUND

		Actual Expenditures 2021	Amount Budgeted 2022	Department Budget 2023
PERSONAL SERVICES:				
266.51	SALARY AND WAGES - MISC	\$0	\$699,192	\$0
	Total - PERSONAL SERVICES	0	699,192	0
CONTRACTUAL SERVICES:				
266.52	CONTRACTUAL SERVICE - MVB	0	89,600	0
	Total - CONTRACTUAL SERVICES	0	89,600	0
CAPITAL OUTLAY:				
266.54	BUILDINGS AND OTHER STRUCTURES	5,313	430,000	0
266.590.54520	STREETS & HIGHWAYS - STREET LIGHTING	809,687	0	0
		815,000	430,000	0
Grand Total		\$815,000	\$1,218,792	\$0



SECTION 5

DEBT SERVICE FUNDS

EXPENDITURES BY FUND

Fund	Actual 2021	Budget 2022	Budget 2023	\$ Increase (Decrease)	% Increase (Decrease)
General Obligation Bond Retirement	\$1,174,630	\$1,282,166	\$1,091,902	(\$190,264)	-14.8%
Special Assessment Bond Retirement	162,797	128,887	209,599	80,712	62.6%
East End/Towne Blvd. Tax Increment Financing	393,069	412,793	173,364	(239,429)	-58.0%
Downtown Tax Increment Financing	0	100	100	0	0.0%
Aeronca Tax Increment Financing	0	36	50	14	38.9%
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	597,328	661,750	711,100	49,350	7.5%
Renaissance N Tax Increment Financing	439,613	510,150	586,400	76,250	14.9%
Renaissance S Tax Increment Financing	634,649	678,500	912,950	234,450	34.6%
Greentree Industrial Park Tax Increment Financing	409,154	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	77,748	196,202	192,505	(3,697)	-1.9%
Total	\$3,888,988	\$3,946,009	\$3,953,395	\$7,386	0.2%

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.

Special Assessment Bond Retirement Fund

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

East End/Towne Blvd. Tax Increment Financing Fund

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

Downtown Tax Increment Financing Fund

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

Aeronca Tax Increment Financing Fund

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

Airport/Riverfront Tax Increment Financing Fund

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

Miller Road North Tax Increment Financing Fund

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

Towne Mall / Hospital Tax Increment Financing Fund

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

Renaissance North Tax Increment Financing Fund

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

Renaissance South Tax Increment Financing Fund

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

Greentree Industrial Park Tax Increment Financing Fund

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

Made Industrial Park Tax Increment Financing Fund

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

South Yankee Road Tax Increment Financing Fund

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

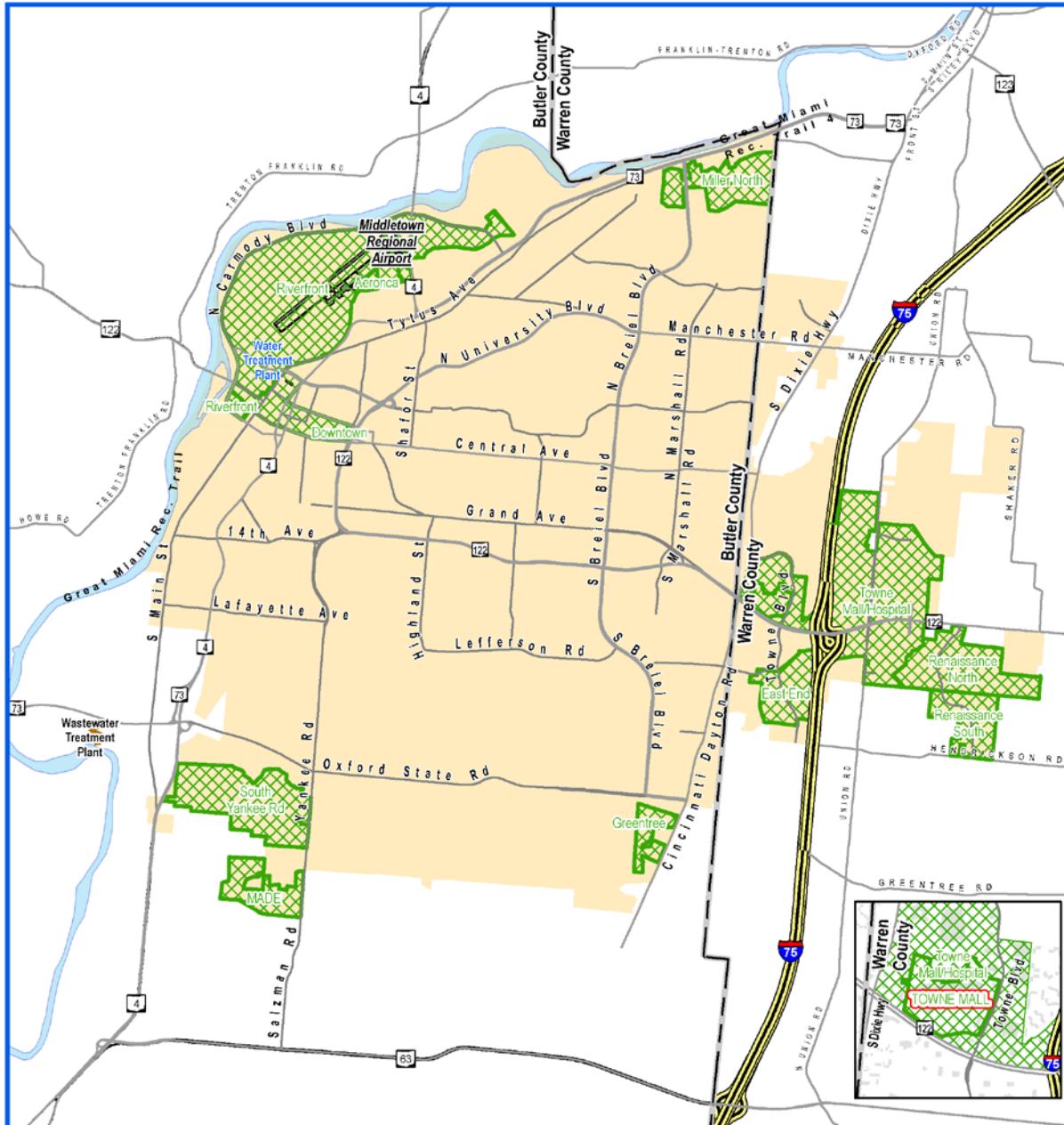
Towne Mall Tax Increment Financing Fund

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

Note on Tax Increment Financing Funds:

Some of the property tax revenues submitted to the City include the school's portion of taxes. The City distributes the school's share to the appropriate school district.

MAP OF TAX INCREMENT FINANCING (TIF) DISTRICTS FOR 2023 BUDGET



City of Middletown TIF Districts 2023 Budget



1 in = 1 miles

MIDDLETOWN

Geographic Information Systems

Legend

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

GENERAL OBLIGATION DEBT		Maturity	Outstanding as of December 31, 2022			Scheduled Payments for 2023		
Bond Issues			Year	Principal	Interest	Total	Principal	Interest
Court of Appeals		2023	\$263,970	\$10,451	\$274,421	\$263,970	\$10,451	\$274,421
Union Road Land		2023	366,030	14,749	380,779	366,030	14,749	380,779
SR 122/I-75/Towne Blvd.		2025	150,000	14,190	164,190	50,000	7,095	57,095
SR 122/I-75 Interchange		2029	2,775,000	497,600	3,272,600	350,000	117,600	467,600
Greentree Academy		2031	2,760,000	893,879	3,653,879	270,000	168,215	438,215
TOTALS			\$6,315,000	\$1,694,839	\$8,009,839	\$1,300,000	\$318,110	\$1,618,110

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:	\$44,057,808
B. Exempt debt:	
Category	Outstanding Principal
Street	25,877,000
Special Assessment	667,055
Water	1,760,000
Sewer	2,870,000
Other	263,970
Total exempt debt:	\$31,438,025
Total non-exempt debt [A minus B]:	\$12,619,783
D. 5½% of tax valuation (unvoted non-exempt debt limitation):	\$46,646,354
E. Total non-exempt limited tax bonds and notes outstanding:	
Bonds	\$12,619,783
F. Debt leeway within 5½% unvoted debt limitation [D minus E]:	* \$34,026,571
G. 10½% of tax valuation (voted and unvoted debt limitation):	\$89,052,130
H. Total non-exempt bonds and notes outstanding:	
Bonds	\$12,619,783
I. Debt leeway within 10½% debt limitation [G minus H]:	* 76,432,347

* 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
$10\frac{1}{2}\% = \$89,052,130$	$\$12,619,783$	$\$76,432,347$
$5\frac{1}{2}\% = \$46,646,354$	$\$12,619,783$	$\$34,026,571$

FUND SUMMARY FOR FUND 305
GENERAL OBLIGATION BOND RETIREMENT FUND

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY 1	\$190,737	\$150,853	\$238,949
REVENUES:			
Rentals & Leases	\$475,763	\$720,262	\$405,759
Transfers	650,000	650,000	550,000
Miscellaneous	8,983	0	0
TOTAL REVENUES	\$1,134,746	\$1,370,262	\$955,759
TOTAL RESOURCES	\$1,325,483	\$1,521,115	\$1,194,708
EXPENDITURES:			
Contractual Services	\$328	\$5,000	\$1,500
Debt Service	1,174,303	1,277,166	1,090,402
TOTAL EXPENDITURES	\$1,174,630	\$1,282,166	\$1,091,902
ENDING BALANCE DECEMBER 31	\$150,853	\$238,949	\$102,806

GENERAL OBLIGATION BOND RETIREMENT FUND
GO BOND DEBT SERVICE

	Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
CONTRACTUAL SERVICES:			
305.901.52410 LEGAL SERVICES	\$328	\$5,000	\$1,500
Total - CONTRACTUAL SERVICES	328	5,000	1,500
DEBT SERVICE:			
305.901.57110 BOND PRINCIPAL	854,800	1,000,000	900,000
305.901.57310 INTEREST ON BONDS	319,503	277,166	190,402
Total - DEBT SERVICE	1,174,303	1,277,166	1,090,402
Grand Total	\$1,174,630	\$1,282,166	\$1,091,902

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

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY 1	\$417,638	\$432,864	\$559,385
REVENUES:			
Special Assessments	\$156,135	\$255,408	\$260,516
TOTAL REVENUES	\$178,022	\$255,408	\$260,516
TOTAL RESOURCES	\$595,660	\$688,272	\$819,901
EXPENDITURES:			
Debt Service	\$162,797	\$128,887	\$209,599
TOTAL EXPENDITURES	\$162,797	\$128,887	\$209,599
ENDING BALANCE DECEMBER 31	\$432,864	\$559,385	\$610,302

SPECIAL ASSESSMENT BOND RETIREMENT FUND
SPECIAL ASSESSMENT DEBT SERVICE

		Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
DEBT SERVICE:				
325.901.57110	BOND PRINCIPAL	\$128,000	\$90,000	\$175,000
325.901.57130	REGISTRAR/TRUSTEE FEES	0	10,404	10,404
325.901.57310	INTEREST ON BONDS	34,797	28,483	24,195
	Total - DEBT SERVICE	162,797	128,887	209,599
	Grand Total	\$162,797	\$128,887	\$209,599

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

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY 1	\$519,280	\$680,239	\$671,446
REVENUES:			
TIF Payments	\$554,029	\$404,000	\$170,000
TOTAL REVENUES	\$554,029	\$404,000	\$170,000
TOTAL RESOURCES	\$1,073,309	\$1,084,239	\$841,446
EXPENDITURES:			
Contractual Services	\$141,069	\$113,941	\$114,206
Debt Service	252,000	298,852	59,158
TOTAL EXPENDITURES	\$393,069	\$412,793	\$173,364
ENDING BALANCE DECEMBER 31	\$680,239	\$671,446	\$668,082

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

		Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
CONTRACTUAL SERVICES:				
340.990.52240	BUTLER CO. AUDITOR COLL FEES	\$6,164	\$6,800	\$6,800
340.990.52241	SCHOOL DISTRICT REIMBURSEMENTS	134,906	107,141	107,406
	Total - CONTRACTUAL SERVICES	141,069	113,941	114,206
DEBT SERVICE:				
340.990.57110	BOND PRINCIPAL	235,200	280,000	50,000
340.990.57310	INTEREST ON BONDS	16,800	18,852	9,158
	Total - DEBT SERVICE	252,000	298,852	59,158
	Grand Total	\$393,069	\$412,793	\$173,364

FUND SUMMARY FOR FUND 345
DOWNTOWN TAX INCREMENT FINANCING FUND

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY 1	\$14,466	\$23,785	\$31,840
REVENUES:			
TIF Payments	\$9,319	\$8,155	\$8,155
TOTAL REVENUES	\$9,319	\$8,155	\$8,155
TOTAL RESOURCES	\$23,785	\$31,940	\$39,995
EXPENDITURES:			
Contractual Services	\$0	\$100	\$100
Debt Service	0	0	0
TOTAL EXPENDITURES	\$0	\$100	\$100
ENDING BALANCE DECEMBER 31	\$23,785	\$31,840	\$39,895

DOWNTOWN TAX INCREMENT DISTRICT FUND
DOWNTOWN TIF

	Actual Expenditures 0	Amount Budgeted 1	Amount Budgeted 2
CONTRACTUAL SERVICES:			
345.990.52240 COUNTY AUDITOR FEES	\$0	\$100	\$100
Total - CONTRACTUAL SERVICES	0	100	100
DEBT SERVICE:			
345.990.57110 BOND PRINCIPAL	0	0	0
Total - DEBT SERVICE	0	0	0
Grand Total	\$0	\$100	\$100

FUND SUMMARY FOR FUND 350
AERONCA TAX INCREMENT FINANCING FUND

	2021 ACTUAL	2022 BUDGET	2023 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	\$50
TOTAL EXPENDITURES	\$0	\$36	\$50
ENDING BALANCE DECEMBER 31	\$4,457	\$4,421	\$4,371

AERONCA TAX INCREMENT FINANCING FUND
AERONCA TIF

	Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
CONTRACTUAL SERVICES:			
350.990.52240 COUNTY AUDITOR FEES	\$0	\$36	\$50
Total - CONTRACTUAL SERVICES	\$0	\$36	\$50
Grand Total	\$0	\$36	\$50

FUND SUMMARY FOR FUND 355
AIRPORT RIVERFRONT TAX INCREMENT FINANCING FUND

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY 1	\$11,381	\$11,900	\$12,839
REVENUES:			
TIF Payments	\$520	\$974	\$974
TOTAL REVENUES	\$520	\$974	\$974
TOTAL RESOURCES	\$11,900	\$12,874	\$13,813
EXPENDITURES:			
Contractual Services	\$0	\$35	\$35
TOTAL EXPENDITURES	\$0	\$35	\$35
ENDING BALANCE DECEMBER 31	\$11,900	\$12,839	\$13,778

AIRPORT/RIVERFRONT TAX INCREMENT DISTRICT FUND
AIRPORT/RIVERFRONT TIF

		Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
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

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY 1	\$119,624	\$135,343	\$149,843
REVENUES:			
TIF Payments	\$15,718	\$14,800	\$14,800
TOTAL REVENUES	\$15,718	\$14,800	\$14,800
TOTAL RESOURCES	\$135,343	\$150,143	\$164,643
EXPENDITURES:			
Contractual Services	\$0	\$300	\$300
TOTAL EXPENDITURES	\$0	\$300	\$300
ENDING BALANCE DECEMBER 31	\$135,343	\$149,843	\$164,343

MILLER ROAD NORTH TAX INCREMENT DISTRICT FUND
MILLER ROAD TIF

		Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
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

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY 1	\$103,965	\$134,105	\$157,355
REVENUES:			
TIF Payments	\$627,468	\$685,000	\$685,000
TOTAL REVENUES	\$627,468	\$685,000	\$685,000
TOTAL RESOURCES	\$731,433	\$819,105	\$842,355
EXPENDITURES:			
Contractual Services	\$457,328	\$521,750	\$571,100
Debt Service	140,000	140,000	140,000
TOTAL EXPENDITURES	\$597,328	\$661,750	\$711,100
ENDING BALANCE DECEMBER 31	\$134,105	\$157,355	\$131,255

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

	Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
CONTRACTUAL SERVICES:			
370.990.52240 COUNTY AUDITOR FEES	\$7,206	\$8,000	\$8,600
370.990.52241 SCHOOL DISTRICT REIMBURSEMENTS	450,122	513,750	562,500
Total - CONTRACTUAL SERVICES	457,328	521,750	571,100
DEBT SERVICE:			
370.990.57110 BOND PRINCIPAL	140,000	140,000	140,000
Total - DEBT SERVICE	140,000	140,000	140,000
Grand Total	\$597,328	\$661,750	\$711,100

FUND SUMMARY FOR FUND 371
RENAISSANCE NORTH TAX INCREMENT FINANCING FUND

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY 1	\$206,523	\$281,831	\$366,681
REVENUES:			
TIF Payments	\$514,921	\$595,000	\$595,000
TOTAL REVENUES	\$514,921	\$595,000	\$595,000
TOTAL RESOURCES	\$721,444	\$876,831	\$961,681
EXPENDITURES:			
Contractual Services	\$369,613	\$440,150	\$459,800
Debt Service	70,000	70,000	126,600
TOTAL EXPENDITURES	\$439,613	\$510,150	\$586,400
ENDING BALANCE DECEMBER 31	\$281,831	\$366,681	\$375,281

RENAISSANCE NORTH TAX INCREMENT DISTRICT FUND
RENAISSANCE NORTH TIF

	Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
CONTRACTUAL SERVICES:			
371.990.52240 COUNTY AUDITOR FEES	\$5,956	\$5,800	\$7,200
371.990.52241 SCHOOL DISTRICT REIMBURSEMENTS	363,657	434,350	452,600
Total - CONTRACTUAL SERVICES	369,613	440,150	459,800
DEBT SERVICE:			
371.901.57110 BOND PRINCIPAL	70,000	70,000	126,600
Total - DEBT SERVICE	70,000	70,000	126,600
Grand Total	\$439,613	\$510,150	\$586,400

FUND SUMMARY FOR FUND 372
RENAISSANCE SOUTH TAX INCREMENT FINANCING FUND

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY 1	\$326,673	\$471,549	\$583,049
REVENUES:			
TIF Payments	\$779,525	\$790,000	\$910,000
TOTAL REVENUES	\$779,525	\$790,000	\$910,000
TOTAL RESOURCES	\$1,106,198	\$1,261,549	\$1,493,049
EXPENDITURES:			
Contractual Services	\$554,649	\$598,500	\$711,950
Debt Service	80,000	80,000	201,000
TOTAL EXPENDITURES	\$634,649	\$678,500	\$912,950
ENDING BALANCE DECEMBER 31	\$471,549	\$583,049	\$580,099

**RENAISSANCE SOUTH TAX INCREMENT DISTRICT FUND
RENAISSANCE SOUTH TIF**

	Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
CONTRACTUAL SERVICES:			
372.990.52240 COUNTY AUDITOR FEES	\$8,873	\$6,000	\$10,700
372.990.52241 SCHOOL DISTRICT REIMBURSEMENTS	545,776	592,500	701,250
Total - CONTRACTUAL SERVICES	<u>554,649</u>	<u>598,500</u>	<u>711,950</u>
DEBT SERVICE:			
372.901.57310 INTEREST ON BONDS	80,000	80,000	201,000
Total - DEBT SERVICE	<u>80,000</u>	<u>80,000</u>	<u>201,000</u>
Grand Total	\$634,649	\$678,500	\$912,950

FUND SUMMARY FOR FUND 375
GREENTREE INDUSTRIAL PARK TAX INCREMENT DISTRICT FUND

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY 1	\$463,525	\$123,409	\$183,389
 REVENUES:			
TIF Payments	\$69,037	\$135,000	\$135,000
TOTAL REVENUES	\$69,037	\$135,000	\$135,000
 TOTAL RESOURCES	\$532,562	\$258,409	\$318,389
 EXPENDITURES:			
Contractual Services	\$405,478	\$20,020	\$20,020
Capital Outlay	3,676	55,000	\$55,000
TOTAL EXPENDITURES	\$409,154	\$75,020	\$75,020
 ENDING BALANCE DECEMBER 31	\$123,409	\$183,389	\$243,369

GREENTREE INDUSTRIAL PARK TAX INCREMENT DISTRICT FUND
GREENTREE INDUSTRIAL PARK TIF

	Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
CONTRACTUAL SERVICES:			
375.990.52240 AUDITOR COLLECTION FEES	\$0	\$20	\$20
375.990.52480 OTHER PROFESSIONAL SERVICES	405,478	20,000	20,000
Total - CONTRACTUAL SERVICES	405,478	20,020	20,020
CAPITAL OUTLAY:			
375.990.54400 BUILDINGS AND OTHER STRUCTURES	3,676	55,000	55,000
Total- CAPITAL OUTLAY	3,676	55,000	55,000
Grand Total	\$409,154	\$75,020	\$75,020

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

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY 1	\$9,695	\$17,257	\$25,022
REVENUES:			
TIF Payments	\$7,562	\$7,800	\$7,800
TOTAL REVENUES	\$7,562	\$7,800	\$7,800
TOTAL RESOURCES	\$17,257	\$25,057	\$32,822
EXPENDITURES:			
Contractual Services	\$0	\$35	\$35
TOTAL EXPENDITURES	\$0	\$35	\$35
ENDING BALANCE DECEMBER 31	\$17,257	\$25,022	\$32,787

MADE INDUSTRIAL PARK TAX INCREMENT DISTRICT FUND
MADE INDUSTRIAL PARK TIF

	Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
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**

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY 1	\$24,319	\$24,662	\$25,417
REVENUES:			
TIF Payments	\$343	\$790	\$790
TOTAL REVENUES	<hr/> \$343	<hr/> \$790	<hr/> \$790
TOTAL RESOURCES	\$24,662	\$25,452	\$26,207
EXPENDITURES:			
Contractual Services	\$0	\$35	\$35
TOTAL EXPENDITURES	<hr/> \$0	<hr/> \$35	<hr/> \$35
ENDING BALANCE DECEMBER 31	\$24,662	\$25,417	\$26,172

**SOUTH YANKEE ROAD TAX INCREMENT DISTRICT FUND
SOUTH YANKEE ROAD TIF**

	Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
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

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY 1	\$53,406	\$63,913	\$6,711
REVENUES:			
TIF Payments	\$88,254	\$139,000	\$196,000
TOTAL REVENUES	\$88,254	\$139,000	\$196,000
TOTAL RESOURCES	\$141,660	\$202,913	\$202,711
EXPENDITURES:			
Contractual Services	\$77,748	\$196,202	\$192,505
TOTAL EXPENDITURES	\$77,748	\$196,202	\$192,505
ENDING BALANCE DECEMBER 31	\$63,913	\$6,711	\$10,206

TOWNE MALL TAX INCREMENT DISTRICT FUND
TOWNE MALL TIF

		Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
CONTRACTUAL SERVICES:				
378.990.52240	COUNTY AUDITOR FEES	\$933	\$3,675	\$4,700
378.990.52241	SCHOOL DISTRICT REIMBURSEMENT	8,141	31,275	40,950
378.990.52242	TOWE MALL REIMBURSEMENT	68,674	161,252	\$146,855
	Total - CONTRACTUAL SERVICES	77,748	196,202	192,505
	Grand Total	\$77,748	\$196,202	\$192,505



SECTION 6

CAPITAL IMPROVEMENT FUNDS

EXPENDITURES BY FUND

Fund	Actual 2021	Budget 2022	Budget 2023	\$ Increase (Decrease)	% Increase (Decrease)
Capital Improvements	\$6,430,666	\$6,574,534	\$1,633,500	(\$4,941,034)	-75.2%
Downtown Improvements	320,064	269,523	289,233	19,710	7.3%
Airport Improvements	248,619	625,000	300,000	(325,000)	-52.0%
Water Capital Reserve	6,304,242	6,220,600	27,160,000	20,939,400	336.6%
Storm Water Capital Reserve	1,932,036	1,700,000	800,000	(900,000)	-52.9%
Sewer Capital Reserve	21,041,342	14,620,600	7,140,000	(7,480,600)	-51.2%
Computer Replacement	126,646	641,280	700,000	58,720	9.2%
Property Development	401,841	257,132	202,247	(54,885)	-21.3%
Economic Development Bond Service	160,168	157,193	154,218	(2,975)	-1.9%
Total	\$36,965,624	\$31,065,862	\$38,379,198	\$7,313,336	23.5%

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.

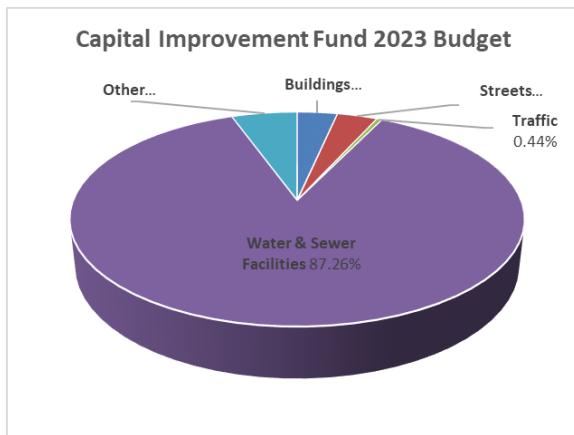


Figure 6.1 Year 2023 expenditures from CIP Fund

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.

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 2023 will affect the City's operating budgets. The major improvements scheduled 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 this operating budget and future budget years. Beginning in 2016, a new 10% infrastructure fee was added to all sewer charges in the City. This additional revenue is for Long Term Control Plan activities. The cost for 2023 is \$4.5 million. One staff position, a Natural Resources Coordinator, was added in 2019 to oversee LTCP projects. This position has an additional impact of \$96,524.27 on the 2023 operating budget. Additional staff and/or consultants will be necessary to administer the many capital improvement projects required of the plan.

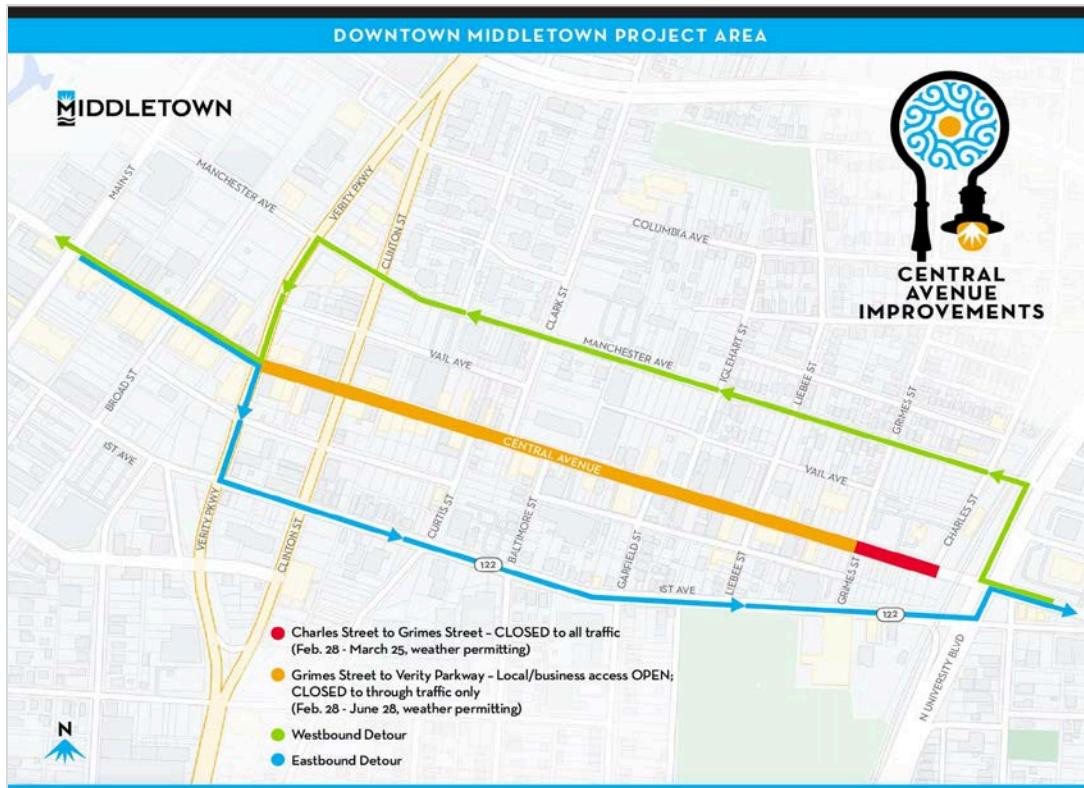
Downtown Storage Basin Design (LTCP)

The City of Middletown's consent decree with the EPA requires the design and construction of a 5,100,000 Minimum Gallon Combined Sewer Overflow storage tank to mitigate combined sewer overflows into the Great Miami River. This, being the design phase of the project, is estimated to cost \$20.5 million in 2023.

Central Avenue Improvements

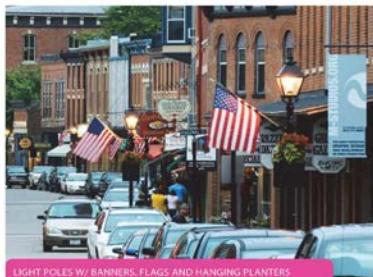
This \$6.6 million project consists of reconstructing a half mile segment of Central Avenue from University Boulevard to Verity Parkway (Canal Street) with \$4.2 million being reimbursed by a federal transportation grant distributed and managed by Ohio-Kentucky-Indiana Regional Council of Governments (OKI). This project will upgrade aging infrastructure in poor condition by replacing pavement, curb, sidewalk, water main and services, and street lighting. The project will also include rehabilitating the existing combined sewer, providing new storm sewer with sustainable storm water management (best management practices), traffic calming, technology infrastructure, and other functional streetscape amenities consistent with the City's Downtown Master Plan. New signal installations, updated signal timing, and left turn lanes will be installed at the

existing signalized intersections. This roadwork will be enhanced by new concrete walks with red pavers, raised planters, benches, landscaping, and vintage light fixtures that are expected to last well into the future. This project will be sure to have a huge positive impact on the 2023 budget and future budgets. It will be transformational for the downtown business district once completed. A much needed facelift to Central Avenue will inspire old businesses to improve facades and will attract unique new businesses and restaurants.



INSPIRATIONAL IMAGERY

CENTRAL AVENUE DETAILS



LIGHT POLES W/ BANNERS, FLAGS AND HANGING PLANTERS



GRAY PAVING TONES WITH HISTORIC BUILDINGS



PUBLIC ART



RAISED LANDSCAPE BEDS AND PAVED AMENITY STRIP W/BUMP-OUTS



STREET TREES AND PLANTERS



UNIT PAVERS

CENTRAL AVENUE IMPROVEMENTS MIDDLETOWN, OHIO

PAVING COLOR AND PATTERN - RED PAVERS - DIAMOND PATTERN AMENITY STRIP
CENTRAL ISLAND AND RAISED PLANTER



CENTRAL AVENUE IMPROVEMENTS MIDDLETOWN, OHIO

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FURNISHINGS
STREET FURNITURE AND LIGHTING

LIGHTING AMENITIES



Light poles w/ banners, flags and hanging planters
Accessories
-Smart Light Expansion Capability
Banner Arms
GFI Outlet Connections
Hooked Planter Arm
Wrap-Around Planter Capability

LIGHTING AMENITIES



LITTER AMENITIES



SEATING AMENITIES



CENTRAL AVENUE IMPROVEMENTS MIDDLETOWN, OHIO

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Sewer System Rehabilitation/Replacement Program

The 2023 budget of \$4.2 million, will address miscellaneous upgrades/modifications in the sewer collection system. This includes the correction of reoccurring problems or improvements, replacements of old sewer main, and other unscheduled major repairs. The cost of major repairs in 2021 was \$2.7 million and the estimated cost in 2022 is \$5.6 million. Operating cost will be decreased due to the reduction of infiltration and inflow into the system, thereby reducing the total flow of wastewater treated.

Water System Rehabilitation/Replacement Program

The 2023 budget of \$3.1 million, 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 2021 was \$1.76 million and the estimated cost in 2022 is \$2 million. 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 and resulting in a negative impact on the current operating budget.

Water Reclamation Facility Boiler Replacement & Secondary Electrical Improvements

The Boiler at the Water Reclamation Facility is from the original construction and fails often. Parts are now obsolete and repairs are increasingly difficult. Replacement is estimated to cost \$500K and was completed in 2022. In addition to the Boiler Replacement project, there will be Secondary Electrical Improvements to the Water Reclamation Facility. The \$1.87 million electrical upgrade to the secondary process area will include a new motor control central (MCC) which provides power for all building equipment, new variable frequency drives (VFDs) which allows pump speed to ramp up and down depending on operation conditions), and secondary pump motors, flow metering equipment, new conduit to feed power to the new MCC, and building improvements. Design on these improvements began in 2021 and should complete in 2023.

Filter Backwash to Sanitary Disposal

Filter backwash from the Water Treatment Plant is currently discharged to the lime slurry lagoon. This filter backwash contributes to the overloading of the lagoon and can be redirected to the sanitary sewer. Engineering began in 2021 on the new filter backwash to sanitary sewer disposal line and construction will complete in 2023 at a cost of \$13.5 million.

Local Street Paving

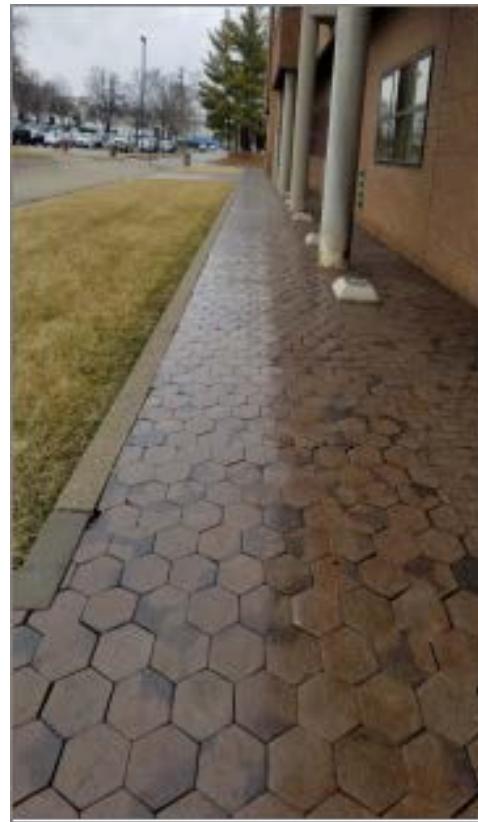
Continued progress on the paving program will have costs from the following areas:

- \$1,150,000 Street Levy Fund
- \$1,300,000 General Capital Fund
- \$500,000 2023 Sidewalk, Curb, & Gutter Fund (special assessments to property owners)

City Building Paver Replacement/Rehabilitation Program

The City Building Paver Replacement project is expected to begin in 2023 and cost a total of \$1 million.

Foundation inspections and inflated construction bids delayed this project in the past. 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, 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

Transforming City streets and public spaces into more efficient and welcoming spaces will have 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.

2023 – 2025 CAPITAL IMPROVEMENT PLAN PROJECTIONS
(IN \$1,000's)

2023 Projects	Federal	State	Other	City C.I.P.	Total
General					
Local Street Paving		1,100	1,300	500	2,900
City Building Pavers				300	300
Gateway/Boulevard Enhancements				75	75
Traffic Signal & Systems Replacement				95	95
Misc Parks Improvements				30	30
Misc Building Improvements				30	30
Subtotal	\$0	\$1,100	\$1,300	\$1,030	\$3,430
Sewer			Loan		
City Building Pavers				300	300
Downtown Basin			45,000	0	45,000
Facility Upgrades				2,000	2,000
System Replacement Program				4,200	4,200
GIS				10	10
Subtotal	\$0	\$0	\$45,000	\$6,510	\$51,510
Storm Water					
System Replacement Program				1,050	1,050
City Building Pavers				300	300
NPDES Compliance				50	50
Subtotal	\$0	\$0	\$0	\$1,400	\$1,400
Water			Loan		
Facility Upgrades				200	200
City Building Pavers				300	300
System Replacement Program			4,800	1,000	5,800
Lime Residuals Dewatering and Storage			13,500	0	13,500
Backup WTP Backup Power			2,400	0	2,400
Water Storage Tank			7,000	0	7,000
LSLR Program				500	500
GIS				10	10
Subtotal	\$0	\$0	\$27,700	\$2,010	\$29,710
2023 TOTALS	\$0	\$800	\$74,000	\$10,950	\$86,050

2023 – 2025 CAPITAL IMPROVEMENT PLAN PROJECTIONS
(IN \$1,000's)

2024 Projects	Federal	State	Other	City C.I.P.	Total
General					
Local Street Paving		800	1,300	500	2,600
Gateway/Boulevard Enhancements				75	75
Traffic Signal & Systems Replacement				95	95
Misc Parks Improvements				30	30
Misc Building Improvements				30	30
Subtotal	\$0	\$800	\$1,300	\$730	\$2,830
Sewer			Loan 6,500	0 500 0 4,000 10	6,500 500 0 4,000 10
Secondary Aeration					
Facility Upgrades					
Downtown Basin					
System Replacement Program					
GIS					
Subtotal	\$0	\$0	\$6,500	\$4,510	\$11,010
Storm Water					
System Replacement Program				1,050	1,050
NPDES Compliance				50	50
Subtotal	\$0	\$0	\$0	\$1,100	\$1,100
Water					
Facility Upgrades				200	200
System Replacement Program				0	10,000
LSLR Program				500	500
GIS				10	10
Subtotal	\$0	\$0	\$10,000	\$710	\$10,710
2024 TOTALS	\$0	\$800	\$17,800	\$7,050	\$25,650

2023 – 2025 CAPITAL IMPROVEMENT PLAN PROJECTIONS
(IN \$1,000's)

2025 Projects	Federal	State	Other	City C.I.P.	Total
General					
Local Street Paving		800	1,300	500	2,600
Gateway/Boulevard Enhancements				75	75
Traffic Signal & Systems Replacement				95	95
Misc Parks Improvements				30	30
Misc Building Improvements				30	30
Subtotal	\$0	\$800	\$1,300	\$730	\$2,830
Sewer			Loan		
System Replacement Program				4,000	4,000
Facility Upgrades				500	500
Subtotal	\$0	\$0	\$0	\$4,500	\$4,500
Storm Water					
System Replacement Program				1,050	1,050
NPDES Compliance				50	50
Subtotal	\$0	\$0	\$0	\$1,100	\$1,100
Water			Loan		
Filter Media Replacement				1,000	1,000
System Replacement Program				0	10,000
LSLR Program				500	500
Subtotal	\$0	\$0	\$10,000	\$1,500	\$11,500
2025 TOTALS	\$0	\$800	\$11,300	\$7,830	\$19,930

CAPITAL IMPROVEMENT PROGRAM
Project Descriptions

GENERAL CAPITAL IMPROVEMENT FUND - \$3,430,000

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	\$1,300,000
CIP	<u>\$500,000</u>
TOTAL	\$2,900,000

City Building Pavers

Project to replace existing pavers surrounding the City Building.

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

Gateway/Boulevard Enhancements

Landscape and hardscape improvements will be made at City gateway entrances.

CIP	<u>\$75,000</u>
TOTAL	\$75,000

Traffic Signal & Systems Replacement Program

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

CIP	<u>\$95,000</u>
TOTAL	\$95,000

Miscellaneous Parks Improvements

Funding is set aside each year to address miscellaneous upgrades/modifications in the various parks. Projects may include playground equipment, fencing, tree trimming, etc.

CIP	<u>\$30,000</u>
TOTAL	\$30,000

Miscellaneous Building Improvements

Funding is set aside each year to address miscellaneous upgrades/modifications to City owned facilities.

CIP	<u>\$30,000</u>
TOTAL	\$30,000

FUND SUMMARY FOR FUND 220
CAPITAL IMPROVEMENT FUND

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY 1	\$1,976,727	\$562,145	\$180,370
REVENUES:			
Property Taxes	\$685,340	\$697,200	\$697,200
Intergovernmental Revenue	4,109,575	5,480,559	884,236
Charges for Services	15,514	5,000	5,000
Interest Income	6,935	0	10,000
Miscellaneous Revenue	8,350	10,000	0
Transfers	190,370	0	0
TOTAL REVENUES	\$5,016,084	\$6,192,759	\$1,596,436
TOTAL RESOURCES	\$6,992,811	\$6,754,904	\$1,776,806
EXPENDITURES:			
Contractual Services	\$9,271	\$13,500	\$13,500
Capital Outlay	6,421,395	6,561,034	1,620,000
TOTAL EXPENDITURES	\$6,430,666	\$6,574,534	\$1,633,500
ENDING BALANCE DECEMBER 31	\$562,145	\$180,370	\$143,306

CAPITAL IMPROVEMENTS FUND
PROJECT DETAIL

		Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
	CONTRACTUAL			
220.990.52240	COUNTY AUDITOR COLLECTION FEES	\$9,271	\$13,500	\$13,500
	Total - CONTRACTUAL	9,271	13,500	13,500
	CAPITAL OUTLAY			
220.025.54520	I-75 GATEWAY IMP - PHASE 2	36,175	75,000	75,000
220.027.54520	ODOT URBAN PAVING PROGRAM	3,247,247	700,000	0
220.032.54520	PAVING	680,491	860,000	1,300,000
220.624.54200	BIKE PATH	402,956	0	0
220.671.54520	TRAFFIC SIGNAL & SYSTEMS	137,793	95,000	95,000
220.813.54520	CENTRAL AVE IMPROVEMENTS	0	4,603,534	0
220.817.54520	UNIVERSITY BRIDGE REHAB DESIGN	1,776,680	0	0
220.818.54520	CITY BUILDING NORTH PROMENADE	0	150,000	150,000
220.990.54400	BUILDINGS & STRUCTURES	26,004	30,000	0
220.990.54550	PARK FACILITIES	114,049	47,500	0
	Total - CAPITAL OUTLAY	6,421,395	6,561,034	1,620,000
	Grand Total	\$6,430,666	\$6,574,534	\$1,633,500

FUND SUMMARY FOR FUND 481
DOWNTOWN IMPROVEMENTS FUND

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY 1	\$220,923	\$128,046	\$106,666
REVENUES:			
Interest Income	\$1,392	\$1,972	\$2,667
Miscellaneous Revenue	85,795	71,171	71,171
Transfers	140,000	175,000	175,000
TOTAL REVENUES	\$227,187	\$248,143	\$248,838
TOTAL RESOURCES	\$448,110	\$376,189	\$355,504
EXPENDITURES:			
Contractual Services	\$83,511	\$80,000	\$99,000
Capital Outlay	43,000	0	0
Debt Service	193,553	189,523	190,233
TOTAL EXPENDITURES	\$320,064	\$269,523	\$289,233
ENDING BALANCE DECEMBER 31	\$128,046	\$106,666	\$66,271

**DOWNTOWN IMPROVEMENTS FUND
PROJECT DETAIL**

		Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
CONTRACTUAL SERVICES - DOWNTOWN MISCELLANEOUS				
481.990.52480	OTHER PROFESSIONAL SERVICES	\$71,820	\$78,000	\$80,000
481.990.52810	PROPERTY TAXES	11,691	2,000	19,000
	Total - CONTRACTUAL SERVICES	83,511	80,000	99,000
CAPITAL OUTLAY				
481.990.54401	PURCHASE REAL PROPERTY	43,000	0	0
	Total - CAPITAL OUTLAY	43,000	0	0
DEBT SERVICE				
481.990.57220	PAYMENT ON BONDS - PRINCIPAL	130,000	130,000	135,000
481.990.57320	INTEREST ON NOTES/BONDS	63,553	59,523	55,233
	Total - CAPITAL OUTLAY	193,553	189,523	190,233
Grand Total		\$320,064	\$269,523	\$289,233

**FUND SUMMARY FOR FUND 492
AIRPORT IMPROVEMENTS FUND**

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY 1	\$271,593	\$157,445	\$279,445
REVENUES:			
Intergovernmental Revenue	\$114,471	727,000	\$0
Transfers	20,000	20,000	30,000
TOTAL REVENUES	\$134,471	\$747,000	\$30,000
TOTAL RESOURCES	\$406,063	\$904,445	\$309,445
EXPENDITURES:			
Capital Outlay	\$248,619	\$625,000	\$300,000
TOTAL EXPENDITURES	\$248,619	\$625,000	\$300,000
ENDING BALANCE DECEMBER 31	\$157,445	\$279,445	\$9,445

**AIRPORT IMPROVEMENT FUND
AIRPORT**

	Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
CAPITAL OUTLAY			
492.990.52480 OTHER PROFESSIONAL FEES	\$0	\$0	\$50,000
492.990.54510 AIRPORT FACILITIES	\$248,619	\$625,000	\$250,000
Total - CAPITAL OUTLAY	248,619	625,000	300,000
Grand Total	\$248,619	\$625,000	\$300,000

CAPITAL IMPROVEMENT PROGRAM
Project Descriptions

WATER CAPITAL RESERVE FUND - \$29,710,000

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

Water Storage Tank

The City is currently under contract with a consulting firm to design a new water storage tower. The location is still being finalized and design is expected to commence in 2022/2023. We anticipate award of the construction contract in 2023.

Other (Debt issued)	<u>\$7,000,000</u>
TOTAL	\$7,000,000

Lime Residuals Dewatering and Storage

Filter backwash from the Water Treatment Plant is currently discharged to the lime slurry lagoon. This filter backwash contributes to the overloading of the lagoon and can be redirected to the sanitary sewer. Engineering began in 2021 on the new filter backwash to sanitary sewer disposal line and construction will continue in 2023.

Other (Debt issued)	<u>\$13,500,000</u>
TOTAL	\$13,500,000

Backup WTP Backup Power

The City is currently soliciting bids for a new generator at the WTP and Yankee Road Pump Station. The project will bid in October 2022 and is scheduled for construction in 2023.

Other (Debt issued)	<u>\$2,400,000</u>
TOTAL	\$2,400,000

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.

Other (Debt issued)	<u>\$4,800,000</u>
Water CIP	<u>\$1,000,000</u>
TOTAL	\$5,800,000

CAPITAL IMPROVEMENT PROGRAM
Project Descriptions

WATER CAPITAL RESERVE FUND - \$29,710,000 continued

GIS Program

The City is continuing efforts to implement a geographic information system.

Water CIP	<u>\$10,000</u>
TOTAL	\$10,000

LSLR Program

The USEPA has issued revisions to the Lead and Copper Rule that require public water systems to take additional precautions to prevent lead exposure. The City will begin working towards regulatory compliance in 2023 with additional inventory and sampling efforts

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

City Building Pavers

Project to replace existing pavers surrounding the City Building.

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

**FUND SUMMARY FOR FUND 494
WATER CAPITAL RESERVE FUND**

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY 1	\$7,020,663	\$3,430,432	\$2,238,111
REVENUES:			
Charges for Services	\$190,580	\$75,000	\$75,000
Interest Income	44,727	1,492	30,000
Reimbursements	26,917	0	0
Sale of Bonds	0	2,500,000	0
OEPA Loan	0	0	25,340,000
Transfers	2,451,787	2,451,787	2,451,787
TOTAL REVENUES	\$2,714,011	\$5,028,279	\$27,896,787
TOTAL RESOURCES	\$9,734,674	\$8,458,711	\$30,134,898
EXPENDITURES:			
Capital Outlay	\$6,304,242	\$6,220,600	\$27,160,000
TOTAL EXPENDITURES	\$6,304,242	\$6,220,600	\$27,160,000
ENDING BALANCE DECEMBER 31	\$3,430,432	\$2,238,111	\$2,974,898

WATER CAPITAL RESERVE FUND
PROJECT DETAIL

		Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
	CAPITAL OUTLAY			
494.018.54530	WTP POWER SUBSTATION IMP	174,648	1,700,000	1,740,000
494.019.54530	WATER STORAGE TANK	0	0	7,000,000
494.020.54530	LEAD SERVICE LINE COMPLIANCE	0	0	500,000
494.031.54530	LIME PROCESSING FACILITY	0	0	13,500,000
494.024.54530	CENTRAL AVENUE WATER MAINS	0	1,134,000	0
	WATER MAIN REPLACEMENT DESIGN	0	0	1,000,000
494.631.54530	WATER SYSTEM REPLACEMENT PROGRAM	1,760,699	2,000,000	3,100,000
494.720.54530	GIS	9,249	10,000	0
494.736.54530	MTU REPLACEMENT	0	1,000,000	0
494.820.54530	CITY BUILDING PAVERS	0	300,000	300,000
494.821.54530	ASSET MANAGEMENT PLAN	179,238	0	0
494.853.54530	WATER TREATMENT PLANT - ROOF REPAIR	177,818	0	0
494.990.54200	IMPROVEMENTS OTHER THAN BUILDINGS	4,002,591	76,600	20,000
	Total - CAPITAL OUTLAY	6,304,242	6,220,600	27,160,000
	Grand Total	\$6,304,242	\$6,220,600	\$27,160,000

CAPITAL IMPROVEMENT PROGRAM
Project Descriptions

STORM WATER CAPITAL RESERVE FUND - \$1,400,000

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>\$1,050,000</u>
TOTAL	\$1,050,000

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

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY 1	\$1,371,986	\$496,215	\$309
REVENUES:			
Interest Income	\$6,266	\$4,094	\$4,135
Miscellaneous Revenue	0	100,000	0
Transfers	1,050,000	1,100,000	1,225,000
TOTAL REVENUES	\$1,056,266	\$1,204,094	\$1,229,135
TOTAL RESOURCES	\$2,428,250	\$1,700,309	\$1,229,444
EXPENDITURES:			
Capital Outlay	\$1,932,036	\$1,700,000	\$800,000
TOTAL EXPENDITURES	\$1,932,036	\$1,700,000	\$800,000
ENDING BALANCE DECEMBER 31	\$496,215	\$309	\$429,444

**STORM WATER CAPITAL RESERVE FUND
PROJECT DETAIL**

		Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
415.811.54501	SYSTEM REPLACEMENT PROGRAM	105,358	150,000	450,000
415.812.54501	NPDES COMPLIANCE	59,909	50,000	50,000
415.832.54501	CENTRAL AVE IMPROVEMENTS	0	600,000	0
415.834.54501	PAVING	700,000	600,000	0
415.839.54501	CITY BUILDING PAVERS	0	300,000	300,000
415.838.54501	S. UNIVERSITY BRIDGE DECK REPLACEMENT	1,066,769	0	0
Total - CAPITAL OUTLAY		1,932,036	1,700,000	800,000
Grand Total		\$1,932,036	\$1,700,000	\$800,000

CAPITAL IMPROVEMENT PROGRAM
Project Descriptions

SEWER CAPITAL RESERVE FUND - \$51,510,000

Facility Upgrades

The WRF has many aging process areas that need updates and replacements. The City anticipates commencing with an upgrade of the Secondary Aeration System in 2023. The first phase of the project will include preliminary and detailed design. The construction phase will begin in 2024.

Sewer CIP	<u>\$2,000,000</u>
TOTAL	\$2,000,000

Downtown Basin Design/Construction

The City of Middletown's consent decree with the EPA requires the design and construction of a 5.1 MG CSO storage tank to mitigate combined sewer overflows into the Great Miami River. The design phase is budgeted for 2022. Design phase funds encumbered in 2022 and will be ongoing early 2023. Construction is anticipated to begin in 2023.

Other (Debt issued)	<u>\$45,000,000</u>
TOTAL	\$45,000,000

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

**CAPITAL IMPROVEMENT PROGRAM
Project Descriptions**

SEWER CAPITAL RESERVE FUND - \$51,510,000 - continued

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 (Debt issued)	\$4,200,000
TOTAL	\$4,200,000

**FUND SUMMARY FOR FUND 495
SEWER CAPITAL RESERVE FUND**

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY 1	\$19,757,541	\$9,905,429	\$16,528,977
REVENUES:			
Charges for Services	\$1,798,895	\$1,255,643	\$1,314,675
Interest Income	104,051	46,408	123,967
Miscellaneous Revenue	41,895	0	0
Sale of Bonds	2,013,820	12,600,000	0
OEPA Loan	0	0	2,395,000
Transfers	7,230,569	7,342,097	7,459,202
TOTAL REVENUES	\$11,189,230	\$21,244,148	\$11,292,844
TOTAL RESOURCES	\$30,946,771	\$31,149,577	\$27,821,821
EXPENDITURES:			
Capital Outlay	\$21,041,342	\$14,620,600	\$7,140,000
TOTAL EXPENDITURES	\$21,041,342	\$14,620,600	\$7,140,000
ENDING BALANCE DECEMBER 31	\$9,905,429	\$16,528,977	\$20,681,821

**SEWER CAPITAL RESERVE FUND
PROJECT DETAIL**

		Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
CAPITAL OUTLAY				
495.630.54540	LTC DEVELOPMENT/NEGOTIATIONS	17,742,058	0	0
495.631.54540	SYSTEM REPLACEMENT PROGRAM	2,731,871	5,600,000	4,200,000
495.721.54540	GIS	9,249	10,000	0
495.738.54540	MTU REPLACEMENT	0	1,000,000	0
495.740.54540	DOWNTOWN BASIN DESIGN	0	4,500,000	0
495.813.54540	CENTRAL AVENUE IMPROVEMENTS	0	1,134,000	0
495.820.54540	CITY BUILDING PA VERS PROJECT	0	300,000	300,000
495.880.54540	FACILITY UPGRADES	546,982	2,076,600	2,000,000
495.901.57130	FISCAL CHARGES - DEBT SERVICE	11,181	0	0
495.990.52980	OTHER MISC CONTRACTUAL SERVICE	0	0	640,000
Total - CAPITAL OUTLAY		21,041,342	14,620,600	7,140,000
Grand Total		\$21,041,342	\$14,620,600	\$7,140,000

**FUND SUMMARY FOR FUND 498
COMPUTER REPLACEMENT FUND**

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY 1	\$1,391,773	\$1,363,938	\$1,026,505
REVENUES:			
Interest Income	\$7,921	\$55,351	\$51,325
Depreciation Charges	0	55,120	55,120
Transfers	90,890	193,376	195,938
TOTAL REVENUES	\$98,811	\$303,847	\$302,383
TOTAL RESOURCES	\$1,490,584	\$1,667,785	\$1,328,888
EXPENDITURES:			
Capital Outlay	\$126,646	\$641,280	\$700,000
TOTAL EXPENDITURES	\$126,646	\$641,280	\$700,000
ENDING BALANCE DECEMBER 31	\$1,363,938	\$1,026,505	\$628,888

COMPUTER REPLACEMENT FUND
COMPUTER REPLACEMENT

	Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
CAPITAL OUTLAY:			
498.990.54300 COMPUTERS & OTHER PERIPHERALS	\$45,437	\$220,000	\$550,000
498.990.54320 OFFICE MACHINERY & EQUIPMENT	5,509	0	50,000
498.990.54370 COMPUTER SOFTWARE	75,699	421,280	100,000
Total - CAPITAL OUTLAY	126,646	641,280	700,000
Grand Total	\$126,646	\$641,280	\$700,000

**FUND SUMMARY FOR FUND 499
PROPERTY DEVELOPMENT FUND**

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY 1	\$302,880	\$110,930	\$39,448
REVENUES:			
Intergovernmental Revenue	\$209,891	\$185,650	\$189,363
TOTAL REVENUES	\$209,891	\$185,650	\$189,363
TOTAL RESOURCES	\$512,771	\$296,580	\$228,811
EXPENDITURES:			
Contractual Services	\$399,841	\$257,132	\$202,247
Capital Outlay	2,000	0	0
TOTAL EXPENDITURES	\$401,841	\$257,132	\$202,247
ENDING BALANCE DECEMBER 31	\$110,930	\$39,448	\$26,563

PROPERTY DEVELOPMENT FUND
PROPERTY DEVELOPMENT

		Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
CONTRACTUAL SERVICES:				
499.990.52480	OTHER PROFESSIONAL SERVICE	\$ 34,347	\$ -	\$ -
499.990.52486	JCIG - METAL COATERS (NCI)	121,754	27,081	27,081
499.990.52487	JCIG - METAL MATIC	31,420	59,048	38,077
499.990.52488	JCIG - AVURE	62,329	73,810	47,708
499.990.52489	JCIG - MIDWEST AMMUNITION	0	22,143	4,331
499.990.52810	PROPERTY TAXES	8,933	10,050	10,050
499.990.52811	SMALL BUSINESS ASSISTANCE	<u>141,058</u>	<u>65,000</u>	<u>75,000</u>
	Total - CONTRACTUAL SERVICES	399,841	257,132	202,247
CAPITAL OUTLAY:				
499.990.54400	BUILDINGS AND OTHER STRUCTURES	<u>2,000</u>	<u>0</u>	<u>0</u>
	Total - CAPITAL OUTLAY	2,000	0	0
	Grand Total	\$401,841	\$257,132	\$202,247

**FUND SUMMARY FOR FUND 485
ECONOMIC DEVELOPMENT BOND SERVICE FUND**

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY 1	\$2,265	\$2,265	\$2,266
REVENUES:			
Transfer from General Fund	\$160,168	\$157,194	\$159,218
TOTAL REVENUES	\$160,168	\$157,194	\$159,218
TOTAL RESOURCES	\$162,433	\$159,459	\$161,484
EXPENDITURES:			
Debt Service	\$160,168	\$157,193	\$154,218
TOTAL EXPENDITURES	\$160,168	\$157,193	\$154,218
ENDING BALANCE DECEMBER 31	\$2,265	\$2,266	\$7,266

**ECONOMIC DEVELOPMENT BOND SERVICE FUND
PROJECT DETAIL**

	Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
DEBT SERVICE:			
485.990.57220 PAYMENT ON BONDS - PRINCIPAL	85,000	85,000	85,000
485.990.57320 INTEREST ON NOTES/BONDS	75,168	72,193	69,218
Total - DEBT SERVICE	160,168	157,193	154,218
Grand Total	\$160,168	\$157,193	\$154,218



SECTION 7

SPECIAL ASSESSMENT FUNDS

EXPENDITURES BY FUND

Fund	Actual 2021	Budget 2022	Budget 2023	\$ Increase (Decrease)	% Increase (Decrease)
2021 Sidewalk, Curb, & Gutter	211,613	0	0	0	0.0%
2022 Sidewalk, Curb, & Gutter	0	600,000	0	(600,000)	100.0%
2023 Sidewalk, Curb, & Gutter	0	0	500,000	500,000	100.0%
Total	\$211,613	\$600,000	\$500,000	(\$100,000)	-16.7%

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.

2021, 2022, & 2023 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 892
2021 SIDEWALK, CURB & GUTTER

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY 1	\$0	\$0	\$0
Special Assessments	\$211,613	\$0	\$0
TOTAL REVENUES	\$211,613	\$0	\$0
TOTAL RESOURCES	\$211,613	\$0	\$0
Capital Outlay	\$211,613	\$0	\$0
TOTAL EXPENDITURES	\$211,613	\$0	\$0
ENDING BALANCE DECEMBER 31	\$0	\$0	\$0

**2021 SIDEWALK, CURB, AND GUTTER PROGRAM
PROJECT DETAIL**

	Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
CAPITAL OUTLAY:			
892.990.54520 SIDEWALK, CURB, & GUTTER	\$211,613	\$0	\$0
Total - CAPITAL OUTLAY	211,613	0	0
Grand Total	\$211,613	\$0	\$0

**FUND SUMMARY FOR FUND 893
2022 SIDEWALK, CURB & GUTTER**

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY 1	\$0	\$0	\$0
REVENUES:			
Special Assessments	\$0	\$600,000	\$0
TOTAL REVENUES	\$0	\$600,000	\$0
TOTAL RESOURCES	\$0	\$600,000	\$0
EXPENDITURES:			
Capital Outlay	\$0	\$600,000	\$0
TOTAL EXPENDITURES	\$0	\$600,000	\$0
ENDING BALANCE DECEMBER 31	\$0	\$0	\$0

**2022 SIDEWALK, CURB, & GUTTER
PROJECT DETAIL**

		Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
CAPITAL OUTLAY:				
893.990.54520	SIDEWALK, CURB, & GUTTER	\$0	\$600,000	\$0
	Total - CAPITAL OUTLAY	0	600,000	0
	Grand Total	\$0	\$600,000	\$0

**FUND SUMMARY FOR FUND 894
2023 SIDEWALK, CURB & GUTTER**

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY 1	\$0	\$0	\$0
REVENUES:			
Special Assessments	\$0	\$0	\$500,000
TOTAL REVENUES	<hr/> \$0	<hr/> \$0	<hr/> \$500,000
TOTAL RESOURCES	\$0	\$0	\$500,000
EXPENDITURES:			
Capital Outlay	\$0	\$0	\$500,000
TOTAL EXPENDITURES	<hr/> \$0	<hr/> \$0	<hr/> \$500,000
ENDING BALANCE DECEMBER 31	\$0	\$0	\$0

**2023 SIDEWALK, CURB, & GUTTER
 PROJECT DETAIL**

	Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
CAPITAL OUTLAY:			
894.990.54520 SIDEWALK, CURB, & GUTTER	\$0	\$0	\$500,000
Total - CAPITAL OUTLAY	0	0	500,000
 Grand Total			
	\$0	\$0	\$500,000



SECTION 8

ENTERPRISE FUNDS

EXPENDITURES BY FUND

Fund	Actual 2021	Budget 2022	Budget 2023	\$ Increase (Decrease)	% Increase (Decrease)
Water	\$9,436,577	\$9,845,802	\$11,058,851	\$1,213,049	12.3%
Storm Water	2,457,637	2,610,587	2,844,743	\$234,156	9.0%
Sewer	14,893,957	15,588,484	16,617,919	\$1,029,435	6.6%
Airport	2,134,573	1,262,800	916,732	(\$346,068)	-27.4%
Transit	3,247,875	8,710,867	7,267,572	(\$1,443,295)	-16.6%
Wellfield Protection	381,790	675,669	633,619	(\$42,050)	-6.2%
Solid Waste Disposal	3,802,449	3,735,400	3,806,775	\$71,375	1.9%
Total	\$36,354,858	\$42,429,609	\$43,146,211	\$716,602	1.7%

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 2021 as well as dollar and percentage comparisons between 2022 and 2023 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, page 4) the City's metered water charges provide 99.44% 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 43.06% of

the customer payments into the Storm Sewer Capital Reserve Fund for these improvements. The remaining 56.94% 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 99.6% 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 44.89% 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	2021	2022	2023
	Actual	Budget	Budget
Water Charges	\$ 9,323,761	\$ 9,798,579	\$ 9,678,578
Interest Income	19,932	38,110	38,110
Miscellaneous Revenue	1,551	16,225	16,225
Total	\$ 9,345,244	\$ 9,852,914	\$ 9,732,913

Table 8.2 Water Fund Revenues for 2021-2023

Division Expenditures	2021	2022	2023
	Actual	Budget	Budget
Water Administration	\$ 558,359	\$ 573,288	\$ 595,941
Water Treatment	2,787,366	2,999,504	3,632,680
Water Maintenance	1,791,536	1,928,604	2,240,022
Debt Service	296,200	294,750	293,150
Administrative Services	1,286,375	1,324,966	1,564,181
Capital Improvements	2,451,787	2,451,787	2,451,786
Transfers	264,955	272,903	281,091
Total	\$ 9,436,577	\$ 9,845,802	\$ 11,058,851

Table 8.3 Water Fund division expenditures for 2021-2023

Water Fund 2023

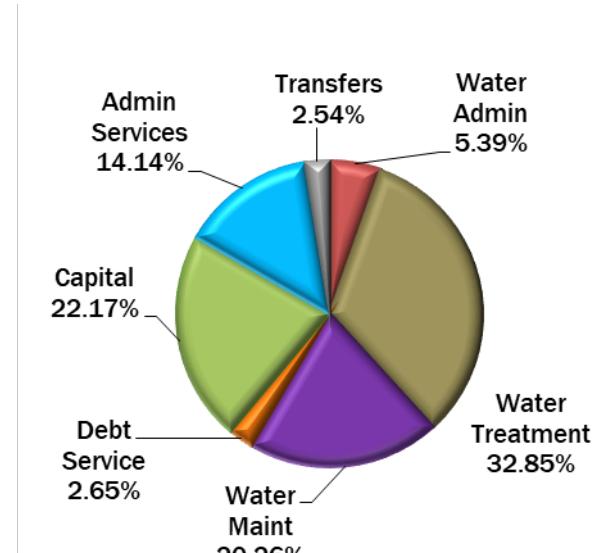
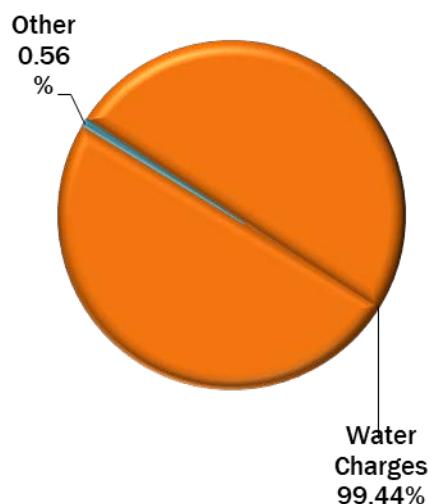


Figure 8.1 Water Fund revenues and division expenditures for budget year 2023

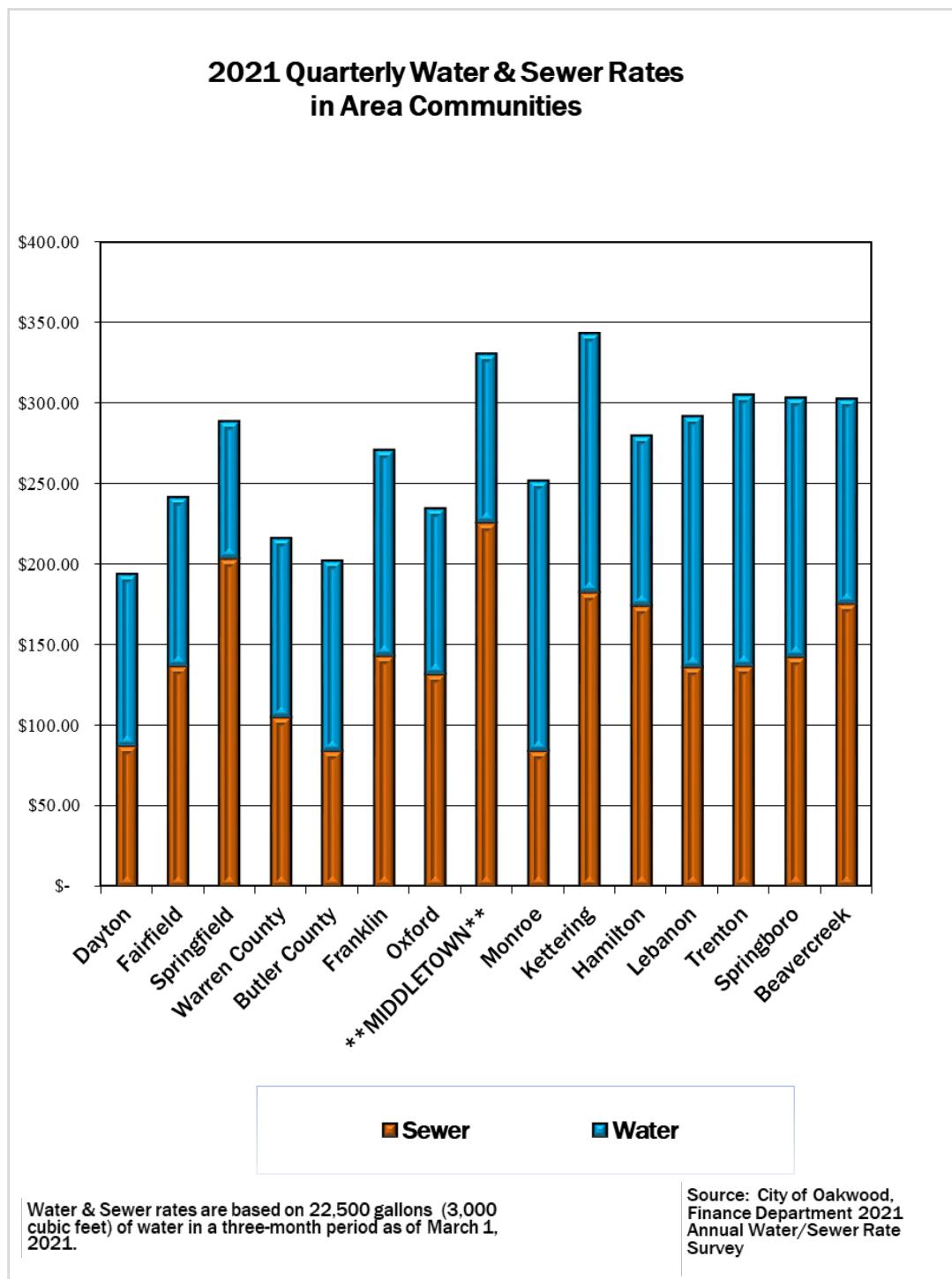


Figure 8.2 Comparison of Water & Sewer rates in area communities

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 2023 Water Treatment budget reflects an authorized staffing level that includes the Treatment Plant Manager and the following: one Process Control Supervisor; six Operators; two Maintenance Mechanics; one Laboratory Analyst; one Assistant Lab 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 Analysts 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 2023 Budget per Capita - \$71.23

WATER TREATMENT, (continued)

Water Treatment Division Goals and Objectives

Provide adequate training and compensation to develop and maintain required OEPA staffing levels and promote the City of Middletown Water

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

Replace/upgrade aging treatment plant components including SCADA, filter control equipment, and filter media

Maintain current wellfield/raw water capacity via cleaning and maintenance and new well site approval/installation.

WATER TREATMENT DIVISION SERVICE MEASURES

CATEGORIES	2021 Actual	2022 Estimate	2023 Estimate
Restricted water use in days	0 days	0 days	0 days
Average Flow (million gallons of water per day)	10.41 MGD	11.26 MGD	11.50 MGD
Cost per million gallons of water treated	\$687	\$700	\$710

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 2023 Budget per Capita - \$43.92

Water Maintenance Division Goals and Objectives

Provide around the clock response to emergency calls

Continue to replace failing MTU batteries.

Continue valve exercise & hydrant flushing program.

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

WATER MAINTENANCE SERVICE MEASURES

CATEGORIES	2021 Actual	2022 Estimate	2023 Estimate
Water main breaks	64 breaks	56 breaks	60 breaks
Operation cost per mile of main	\$1,024.50	\$896.50	\$960.50
Number of fire hydrants repaired	22 hydrants	32 hydrants	27 hydrants
Number of water services repaired	249 services	148 services	198 services
Number of water meter service calls	9,839 calls	11,198 calls	12,298 calls

**FUND SUMMARY FOR FUND 510
WATER FUND**

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY 1	\$3,750,075	\$3,658,741	\$3,665,853
REVENUES:			
Charges for Services	\$9,323,761	\$9,798,579	\$9,678,578
Interest Income	19,932	38,110	38,110
Miscellaneous Revenue	1,551	16,225	16,225
TOTAL REVENUES	\$9,345,244	\$9,852,914	\$9,732,913
TOTAL RESOURCES	\$13,095,318	\$13,511,655	\$13,398,766
EXPENDITURES:			
Personal Services	\$2,643,908	\$2,756,837	\$3,021,734
Contractual Services	2,647,007	2,656,335	3,356,026
Commodities	972,143	1,173,112	1,408,986
Capital Outlay	160,577	240,078	246,078
Debt Service	296,200	294,750	293,150
Transfers	2,716,742	2,724,690	2,732,877
TOTAL EXPENDITURES	\$9,436,577	\$9,845,802	\$11,058,851
ENDING BALANCE DECEMBER 31	\$3,658,741	\$3,665,853	\$2,339,916

WATER FUND
WATER ADMINISTRATION

		Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
PERSONNEL:				
SENIOR ACCOUNT CLERK (188)		1	1	1
SENIOR ACCOUNT CLERK (234)		2	2	2
EXECUTIVE ACCOUNT CLERK (186)		1	1	0
UTILITY BILLING SPECIALIST (181)		0	0	1
CUSTOMER RELATIONS SPECIALIST (187)		1	1	1
PERSONAL SERVICES:				
510.560.51110 SALARIES & WAGES		\$233,205	\$231,367	\$247,951
510.560.51120 OVERTIME WAGES		2,042	5,445	5,445
510.560.51211 PERS		32,156	33,154	35,475
510.560.51220 WORKERS COMPENSATION		12,743	9,472	10,136
510.560.51270 MEDICARE-CITY SHARE		3,250	3,434	3,674
510.560.51275 LIFE INSURANCE		1,014	1,034	1,055
Total - PERSONAL SERVICES		334,228	351,191	358,290
CONTRACTUAL SERVICES:				
510.560.52222 TELEPHONE LINE CHARGES		100	100	220
510.560.52230 POSTAGE & POSTAL CHARGES		42,114	43,000	43,000
510.560.52330 RADIO MAINTENANCE		228	228	228
510.560.52480 OTHER PROFESSIONAL SERVICES		130,355	123,429	124,000
510.560.52490 OUTSIDE PRINTING		6,747	7,922	9,100
510.560.52520 MAINTENANCE OF LAND & BUILDING		0	3,550	11,000
510.560.52660 PROPERTY INSURANCE		30,025	26,390	26,500
510.560.52920 MEMBERSHIPS, BOOKS, & PERIODICAL		35	100	100
510.560.52980 MISC CONTRACTUAL SERVICES		4,251	4,175	4,300
Total - CONTRACTUAL SERVICES		213,855	208,894	218,448
COMMODITIES:				
510.560.53100 OFFICE SUPPLIES		7,472	10,650	10,650
510.560.53250 CLEANING SUPPLIES		0	100	100
510.560.53510 SUPPLIES TO MAINTAIN EQUIP		1,588	1,400	1,400
Total - COMMODITIES		9,060	12,150	12,150
CAPITAL OUTLAY:				
510.560.54311 RADIO DEPRECIATION		53	53	53
510.560.54320 OFFICE MACHINERY & EQUIPMENT		1,164	1,000	7,000
Total - CAPITAL OUTLAY		1,217	1,053	7,053
Grand Total		\$558,359	\$573,288	\$595,941

**WATER FUND
WATER TREATMENT**

	Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
PERSONNEL:			
TREATMENT PLANT MECHANIC (182)	2	2	2
PROCESS CONTROL SUPERVISOR (180)	0	1	1
PROCESS CONTROL SUPERVISOR (237)	1	0	0
TREATMENT PLANT LAB ANALYST (184)	1	1	1
WATER TREATMENT MANAGER (176)	1	1	1
SECRETARY (187)	1	1	0
SECRETARY (237)	0	0	1
TREATMENT PLANT OPERATOR I (185)	3	2	1
TREATMENT PLANT OPERATOR II (183)	1	0	0
TREATMENT PLANT OPERATOR III (182)	1	0	0
TREATMENT PLANT OPERATOR (237)	1	2	3
TREATMENT PLANT OPERATOR I (243)	0	1	1
TREATMENT PLANT OPERATOR II (249)	0	1	1
ASSISTANT LAB ANALYST (185)	1	1	1
PERSONAL SERVICES:			
510.561.51110 SALARIES & WAGES	\$682,159	\$755,495	\$802,400
510.561.51120 OVERTIME WAGES	44,741	22,760	22,760
510.561.51211 PERS	100,178	108,956	115,522
510.561.51220 WORKERS COMPENSATION	38,490	31,130	33,006
510.561.51230 GROUP HEALTH INSURANCE	187,559	212,633	190,293
510.561.51250 CLOTHING ALLOWANCE	6,752	8,400	8,400
510.561.51270 MEDICARE-CITY SHARE	10,249	11,285	11,965
510.561.51275 LIFE INSURANCE	2,451	2,689	2,743
Total - PERSONAL SERVICES	1,072,579	1,153,348	1,187,090
CONTRACTUAL SERVICES:			
510.561.52110 TRAVEL & TRAINING	4,165	7,000	7,000
510.561.52210 UTILITIES-GAS & ELECTRIC	598,707	577,000	876,000
510.561.52120 MILEAGE REIMBURSEMENT	491	800	800
510.561.52222 TELEPHONE LINE CHARGES	3,849	3,500	3,500
510.561.52310 MUNICIPAL GARAGE CHARGES	4,489	8,500	8,500
510.561.52330 RADIO MAINTENANCE	912	912	912
510.561.52480 OTHER PROFESSIONAL SERVICE	275,666	212,260	313,000
510.561.52510 MAINTENANCE OF EQUIP	28,998	44,918	45,000
510.561.52520 MAINTENANCE OF FACILITIES	14,209	30,000	30,000
510.561.52820 LICENSES & PERMITS	26,693	26,000	26,000
510.561.52920 MEMBERSHIPS BOOKS PERIODICAL	1,303	3,000	3,000
Total - CONTRACTUAL SERVICES	959,480	913,890	1,313,712
COMMODITIES:			
510.561.53100 OFFICE SUPPLIES	1,556	1,800	1,800
510.561.53220 DRUGS/MEDICAL SUPPLIES	1,487	1,400	1,400
510.561.53250 CLEANING SUPPLIES	1,304	2,000	2,000
510.561.53510 SUPPLIES TO MAINTAIN EQUIP	10,603	15,000	15,000
510.561.53520 SUPPLIES TO MAINTAIN BLDGS	7,423	11,000	11,000
510.561.53610 SMALL TOOLS & EQUIPMENT	3,201	3,000	3,000
510.561.53620 MAJOR TOOLS & EQUIPMENT	4,207	5,000	5,000
510.561.53710 CHEMICALS & LAB SUPPLIES	715,949	875,824	1,075,436
Total - COMMODITIES	745,729	915,024	1,114,636
CAPITAL OUTLAY:			
510.561.54300 COMPUTERS/OTHER PERIPHERALS	0	2,366	2,366
510.561.54310 AUTOS & TRUCKS DEPR	8,503	8,500	8,500
510.561.54311 RADIO DEPRECIATION	155	155	155
510.561.54320 OFFICE MACHINERY & EQUIP	524	2,000	2,000
510.561.54360 OTHER EQUIPMENT	0	2,221	2,221
510.561.54370 COMPUTER SOFTWARE	396	2,000	2,000
Total - CAPITAL OUTLAY	9,577	17,242	17,242
Grand Total	\$2,787,366	\$2,999,504	\$3,632,680

WATER FUND
WATER MAINTENANCE

	Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
PERSONNEL:			
PUBLIC WORKS SUPERINTENDENT (177)	1	1	1
SECRETARY (187)	1	1	1
PUBLIC WORKS LEADER (182)	2	2	2
WATER METER SERVICE WORKER (PW5)	0	0	0
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	\$782,317	\$792,721	\$945,397
510.562.51120 OVERTIME WAGES	62,670	60,000	60,000
510.562.51211 PERS	115,439	119,382	140,756
510.562.51220 WORKERS COMPENSATION	41,230	34,109	40,216
510.562.51230 GROUP HEALTH INSURANCE	205,801	215,759	256,089
510.562.51250 CLOTHING ALLOWANCE	8,050	8,100	9,300
510.562.51270 MEDICARE-CITY SHARE	11,920	12,364	14,578
510.562.51275 LIFE INSURANCE	1,323	1,448	1,603
510.562.51280 AFSCME CARE PLAN	8,351	8,415	8,415
Total - PERSONAL SERVICES	1,237,102	1,252,298	1,476,354
CONTRACTUAL SERVICES:			
510.562.52110 TRAVEL & TRAINING	615	7,000	7,000
510.562.52111 MANDATORY TRAVEL & TRAINING	1,619	0	0
510.562.52210 UTILITIES-GAS & ELECTRIC	6,573	18,500	18,500
510.562.52222 TELEPHONE LINE CHARGES	6,772	7,000	8,000
510.562.52310 MUNICIPAL GARAGE CHARGES	99,790	100,800	100,800
510.562.52330 RADIO MAINTENANCE	4,335	4,335	4,335
510.562.52480 OTHER PROFESSIONAL SERVICES	49,614	35,000	35,000
510.562.52490 OUTSIDE PRINTING	200	200	300
510.562.52510 MAINTENANCE OF EQUIP	2,354	2,500	2,500
510.562.52520 MAINTENANCE OF FACILITIES	10,394	25,500	25,500
510.562.52810 PROPERTY TAXES	777	3,000	3,000
510.562.52820 LICENSES & PERMITS	503	500	50,500
510.562.52920 MEMBERSHIPS BOOKS PERIODICALS	722	750	750
510.562.52970 UNIFORM RENTAL SERVICE	3,029	3,500	3,500
Total - CONTRACTUAL SERVICES	187,297	208,585	259,685
COMMODITIES:			
510.562.53100 OFFICE SUPPLIES	1,810	2,000	2,000
510.562.53220 DRUGS/MEDICAL SUPPLIES	120	200	200
510.562.53230 PURCHASE OF UNIFORMS	2,001	3,500	3,500
510.562.53250 CLEANING SUPPLIES	1,681	2,000	2,000
510.562.53295 TRAFFIC CONTROL SUPPLIES	2,492	3,000	3,000
510.562.53510 SUPPLIES TO MAINTAIN EQUIP	4,500	7,500	7,500
510.562.53520 SUPPLIES TO MAINTAIN BLDGS	187,311	0	0
510.562.53525 WATER MAINTENANCE SUPPLIES	0	213,738	250,000
510.562.53610 SMALL TOOLS & EQUIPMENT	3,990	4,000	4,000
510.562.53620 MAJOR TOOLS & EQUIPMENT	13,449	10,000	10,000
Total - COMMODITIES	217,354	245,938	282,200
CAPITAL OUTLAY:			
510.562.54310 AUTOS & TRUCKS DEPR	119,845	119,845	119,845
510.562.54311 RADIO DEPRECIATION	1,938	1,938	1,938
510.562.54530 WATER PLANT & DISTRIBUTION	28,000	100,000	100,000
Total - CAPITAL OUTLAY	149,783	221,783	221,783
Grand Total	\$1,791,536	\$1,928,604	\$2,240,022

WATER FUND
DEBT SERVICE, ADMINISTRATIVE SERVICES & TRANSFERS

		Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
DEBT SERVICE				
DEBT SERVICE:				
510.901.57110	BOND PRINCIPAL	\$215,000	\$220,000	\$225,000
510.901.57310	INTEREST ON BONDS	81,200	74,750	68,150
	Total - DEBT SERVICE	296,200	294,750	293,150
	Grand Total	\$296,200	\$294,750	\$293,150
 ADMINISTRATIVE SERVICES				
CONTRACTUAL SERVICES:				
510.902.52345	ADMINISTRATIVE FEES	\$1,260,481	\$1,298,295	\$1,536,710
510.902.52346	HEALTH ADMIN FEES	25,894	26,671	27,471
	Total - CONTRACTUAL SERVICES	1,286,375	1,324,966	1,564,181
	Grand Total	\$1,286,375	\$1,324,966	\$1,564,181
 TRANSFERS				
TRANSFERS:				
510.915.58190	TRANS TO COMPUTER REPLACEMENT	\$41,445	\$42,688	\$43,969
510.915.58210	TRANS TO WATER CAPITAL RESERVE	2,451,787	2,451,787	2,451,786
510.915.58211	TRANS TO AIRPORT	223,510	230,215	237,122
	Total - TRANSFERS	2,716,742	2,724,690	2,732,877
	Grand Total	\$2,716,742	\$2,724,690	\$2,732,877

STORM WATER FUND

Revenues	2021 Actual	2022 Budget	2023 Budget
Storm Water Charges	\$ 2,437,875	\$ 2,437,875	\$ 2,450,706
Interest Income	3,286	1,050	1,164
Miscellaneous Revenue	55,864	-	-
Transfers	-	-	-
Total	\$ 2,497,025	\$ 2,438,925	\$ 2,451,870

Table 8.4 Storm Water Fund Revenues for 2021-2023

Division Expenditures	2021 Actual	2022 Budget	2023 Budget
Storm Water Maintenance	\$ 1,292,723	\$ 1,394,524	\$ 1,502,519
Capital Improvements	1,050,000	1,100,000	1,225,000
Administrative Support	114,914	116,063	117,224
Total	\$ 2,457,637	\$ 2,610,587	\$ 2,844,743

Table 8.5 Storm Water Fund division expenditures for 2021-2023

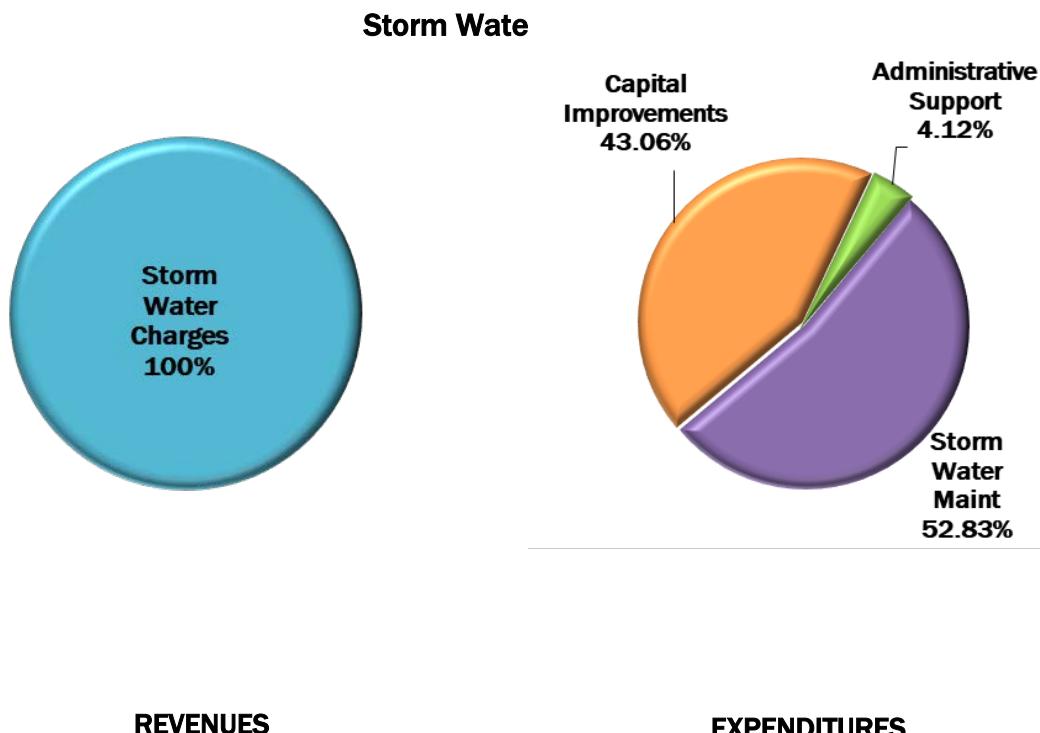


Figure 8.3 Storm Water Fund revenues and division expenditures for budget year 2023

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 2023 Budget per Capita - \$27.98

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

<u>CATEGORIES</u>	<u>2021 Actual</u>	<u>2022 Estimate</u>	<u>2023 Estimate</u>
Total feet storm main cleaned	8000 ft.	9,000 ft.	9,000 ft.
Number of detention basins	9 basins	10 basins	10 basins
Number of inlets replaced or repaired	100 inlets	110 inlets	110 inlets
Number of flood events	7 events	7 events	7 events

FUND SUMMARY FOR FUND 515
STORM WATER FUND

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY 1	\$597,967	\$637,354	\$465,692
Charges for Services	\$2,437,875	\$2,437,875	\$2,450,706
Interest Income	3,286	1,050	1,164
Miscellaneous Revenue	55,864	0	0
TOTAL REVENUES	\$2,497,025	\$2,438,925	\$2,451,870
TOTAL RESOURCES	\$3,094,991	\$3,076,279	\$2,917,562
EXPENDITURES:			
Personal Services	\$728,758	\$822,349	\$943,060
Contractual Services	507,508	426,188	452,852
Commodities	40,740	131,219	93,000
Capital Outlay	130,631	130,831	130,831
Transfers	1,050,000	1,100,000	1,225,000
TOTAL EXPENDITURES	\$2,457,637	\$2,610,587	\$2,844,743
ENDING BALANCE DECEMBER 31	\$637,354	\$465,692	\$72,819

STORM WATER FUND
STORM WATER MAINTENANCE

	Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
PERSONNEL:			
PUBLIC WORKS SUPERINTENDENT (177)	1	1	1
PUBLIC WORKS LEADER (182)	1	1	1
EQUIPMENT OPERATOR (PW4)	3	3	3
MAINTENANCE WORKER (PW3)	3	3	3
GROUNDS MAINTENANCE SUPERVISOR (252)	1040 hrs	1040 hrs	0
GROUNDS TECHNICIAN (PW5)	0	0	1040 hrs
CITY ENGINEER (291)	0	0	1040 hrs
ASSISTANT CITY ENGINEER (276)	1040 hrs	1040 hrs	1040 hrs
TRANSFORM MIDDLETOWN SUPERVISOR	540 hrs	1540 hrs	1540 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	\$482,126	\$558,497	\$668,546
515.461.51120 OVERTIME WAGES	17,002	22,000	22,000
515.461.51211 PERS	69,165	81,270	96,676
515.461.51220 WORKERS' COMPENSATION	29,124	23,220	27,622
515.461.51230 GROUP HEALTH INSURANCE	114,618	117,681	106,816
515.461.51250 CLOTHING ALLOWANCE	4,846	5,650	5,650
515.461.51270 MEDICARE-CITY SHARE	7,157	8,417	10,013
515.461.51275 LIFE INSURANCE	958	1,024	1,148
515.461.51280 AFSCME CARE PLAN	3,761	4,590	4,590
Total - PERSONAL SERVICES	728,758	822,349	943,060
CONTRACTUAL SERVICES:			
515.461.52110 TRAVEL & TRAINING	661	2,500	2,500
515.461.52111 MANDATORY TRAINING	230	0	0
515.461.52210 UTILITIES-GAS & ELECTRIC	12,392	15,000	15,000
515.461.52222 TELEPHONE LINE CHARGES	1,519	2,000	3,920
515.461.52310 MUNICIPAL GARAGE CHARGES	88,701	78,000	78,000
515.461.52330 RADIO MAINTENANCE	708	708	708
515.461.52480 OTHER PROFESSIONAL SERVICES	7,781	6,000	6,000
515.461.52481 CONTRACTUAL MOWING	272,953	195,417	220,000
515.461.52510 MAINTENANCE OF EQUIP	486	1,500	500
515.461.52520 MAINTENANCE OF FACILITIES	5,236	6,000	6,000
515.461.52820 LICENSES & PERMITS	236	250	250
515.461.52920 MEMBERSHIPS,BOOKS,PERIODICALS	250	250	250
515.461.52970 UNIFORM RENTAL SERVICE	1,441	2,500	2,500
Total - CONTRACTUAL SERVICES	392,594	310,125	335,628
COMMODITIES:			
515.461.53100 OFFICE SUPPLIES	373	400	400
515.461.53220 DRUGS/MEDICAL SUPPLIES	83	100	100
515.461.53230 PURCHASE OF UNIFORMS	800	800	800
515.461.53250 CLEANING SUPPLIES	190	200	200
515.461.53295 TRAFFIC CONTROL SUPPLIES	400	1,000	2,500
515.461.53510 SUPPLIES TO MAINTAIN EQUIPMENT	4,702	8,000	4,000
515.461.53520 SUPPLIES TO MAINTAIN BUILDINGS	24,568	0	0
515.461.53525 STORM WATER SUPPLIES	0	95,719	60,000
515.461.53610 SMALL TOOLS & EQUIPMENT	5,039	10,000	10,000
515.461.53620 MAJOR TOOLS & EQUIPMENT	4,584	15,000	15,000
Total - COMMODITIES	40,740	131,219	93,000
CAPITAL OUTLAY:			
515.461.54300 COMPUTER & OTHER PERIPHERALS	0	200	200
515.461.54310 AUTOS AND TRUCK DEPR	130,185	130,185	130,185
515.461.54311 RADIO DEPRECIATION	446	446	446
Total - CAPITAL OUTLAY	130,631	130,831	130,831
Grand Total	\$1,292,723	\$1,394,524	\$1,502,519

STORM WATER FUND
ADMINISTRATIVE SERVICES & TRANSFERS

		Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
ADMINISTRATIVE SERVICES				
CONTRACTUAL SERVICES:				
515.902.52345	ADMINISTRATIVE FEES	\$114,914	\$116,063	\$117,224
	Total - CONTRACTUAL SERVICES	114,914	116,063	117,224
Grand Total				
TRANSFERS				
TRANSFERS:				
515.915.58307	TRANS TO STORM WTR CAPITAL RESERVE	\$1,050,000	\$1,100,000	\$1,225,000
	Total - TRANSFERS	1,050,000	1,100,000	1,225,000
Grand Total				
		\$1,050,000	\$1,100,000	\$1,225,000

SEWER FUND

Revenues	2021		2022		2023	
	Actual		Budget		Budget	
Sewer Charges	\$ 14,657,370		\$ 15,733,980		\$ 16,514,679	
Interest Income		29,492		44,988		50,497
Miscellaneous Revenue		3,928		15,000		15,000
Total	\$ 14,690,790		\$ 15,793,968		\$ 16,580,176	

Table 8.6 Sewer Fund Revenues for 2021-2023

Division Expenditures	2021		2022		2023	
	Actual		Budget		Budget	
Public Works & Utilities Admin	\$ 696,685		\$ 806,844		\$ 945,041	
Sewer Administration		546,796		570,629		557,091
Wastewater Treatment		3,215,609		3,482,426		3,574,155
Sewer Maintenance		1,243,027		1,390,784		1,605,412
Capital Improvements		7,230,569		7,342,097		7,459,202
Debt Service		633,450		628,050		868,868
Administrative Services		1,286,375		1,324,966		1,564,181
Transfers		41,445		42,688		43,969
Total	\$ 14,893,957		\$ 15,588,484		\$ 16,617,919	

Table 8.7 Sewer Fund division expenditures for 2021-2023

Sewer Fund 2023

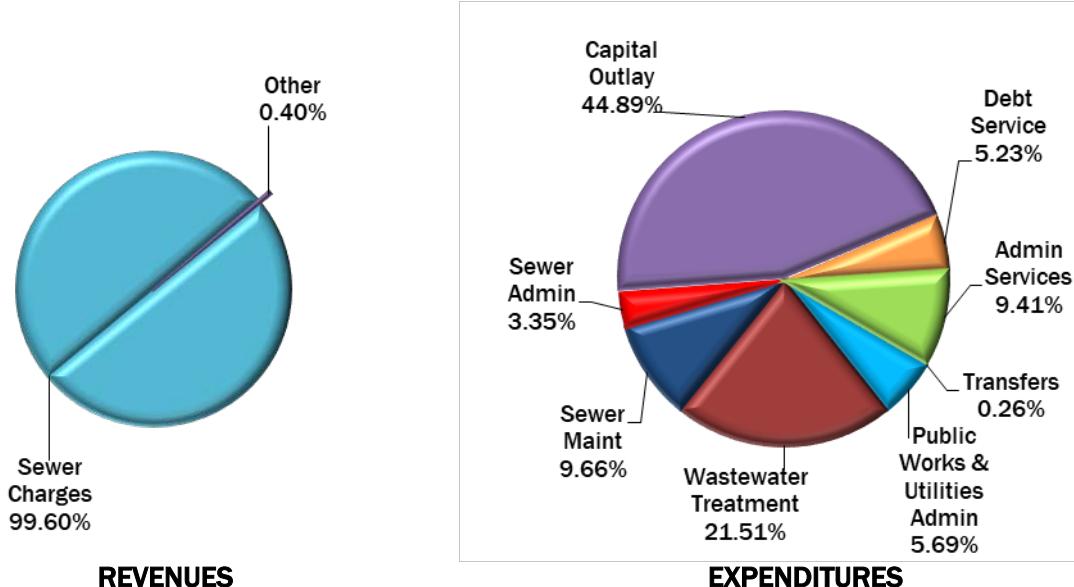


Figure 8.4 Sewer Fund revenues and division expenditures for budget year 2023

PUBLIC WORKS & UTILITIES - ADMINISTRATION

DEPARTMENT OVERVIEW

Public Works & Utilities Administration oversees thirteen 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: Building Maintenance, 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

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

Public Works & Utilities Admin Division 2023 Budget per Capita - \$17.05

Public Works & Utilities Administration Division Goals and Objectives

Implement Public Works asset management software

Implement solar energy project for City-owned facilities

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 seventeen 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

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 Reclamation Division 2023 Budget per Capita - \$70.08

Water Reclamation Division Goals and Objectives

To revisit having an Open-House by the second quarter. This will educate the public on how waste is transformed to produce clean water and nutrients for farmers.

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

WATER RECLAMATION, (continued)

Continue looking at reducing on-site hours, through automation, while maintaining safety and reliability of operations.

To start a succession planning program to ensure there will be equity in chosen the future supervisors and managers.

To utilize the existing internship with the local high school to introduce more young people to the environmental field.

To complete the upgrading of all lift stations for reliable communication and electrical backup power capabilities.

WATER RECLAMATION DIVISION SERVICE MEASURES

CATEGORIES	2021 Actual	2022 Estimate	2023 Estimate
Average Flow (million gallons per day)	16.8	16.9	21.5
Bio-solids Produced (dry tons per year)	1270 tons	1400 tons	1500 tons
NPDES Permit % Compliance	99.50%	100%	99.90%
Wastewater Solids - % Removal	90.50%	90	90%
Industries in Significant Non-Compliance	0	0	0
Cost per Million Gallons Treated	\$486.92	\$443.76	\$469.44

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; eight 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 2023 Budget per Capita - \$31.48

Sewer Maintenance Division Goals and Objectives

Continue to reline manholes to prevent inflow of ground water and voids in pavement

Upgrade all eight Lift Stations

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	2021 Actual	2022 Estimate	2023 Estimate
Operating cost per mile of sewer main	\$249	\$267	\$276
Total feet of sewer main cleaned	22,660 feet	24,278 feet	25,087 feet
Number of sanitary sewer back ups	7 back ups	20 back ups	13 back ups
Number of calls for back up in buildings	62 calls	85 calls	73 calls
Total feet of sewer main cleaned due to grease	11490 feet	1,410 feet	6,450 feet

**FUND SUMMARY FOR FUND 520
SANITARY SEWER FUND**

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY 1	\$5,910,691	\$5,707,524	\$5,913,008
REVENUES:			
Charges for Services	\$14,657,370	\$15,733,980	\$16,514,679
Interest Income	29,492	44,988	50,497
Miscellaneous Revenue	3,928	15,000	15,000
TOTAL REVENUES	\$14,690,790	\$15,793,968	\$16,580,176
TOTAL RESOURCES	\$20,601,481	\$21,501,492	\$22,493,184
EXPENDITURES:			
Personal Services	\$3,282,952	\$3,608,606	\$3,858,636
Contractual Services	2,855,405	3,026,861	3,359,754
Commodities	669,688	772,068	856,126
Capital Outlay	180,448	168,114	171,364
Debt Service	633,450	628,050	868,868
Transfers	7,272,014	7,384,785	7,503,171
TOTAL EXPENDITURES	\$14,893,957	\$15,588,484	\$16,617,919
ENDING BALANCE DECEMBER 31	\$5,707,524	\$5,913,008	\$5,875,265

SEWER FUND
PUBLIC WORKS & UTILITIES ADMINISTRATION

	Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
PERSONNEL:			
PUBLIC WORKS & UTILITIES DIRECTOR (168)	1	1	0
PUBLIC WORKS & UTILITIES DIRECTOR (167)	0	0	1
ASSISTANT PUBLIC WORKS & UTILITIES DIRECTOR (252)	1	1	0
ASSISTANT PUBLIC WORKS & UTILITIES DIRECTOR (291)	0	0	1
NATURAL RESOURCES COORDINATOR (176)	1	1	1
CONTRACTS ADMINISTRATOR (183)	1	1	1
ADMINISTRATIVE ASSISTANT (184)	1	1	0
ADMINISTRATIVE ASSISTANT (183)	0	0	1
CITY ENGINEER (291)	0	0	1040 hrs
ENGINEER (180)	1	1	1
ENGINEER (258)	1	1	1
PERSONAL SERVICES:			
520.583.51110 SALARIES & WAGES	\$473,046	\$544,410	\$645,508
520.583.51120 OVERTIME WAGES	0	1,000	1,000
520.583.51211 PERS	64,758	76,358	90,511
520.583.51220 WORKERS' COMPENSATION	24,440	21,816	25,860
520.583.51230 GROUP HEALTH INSURANCE	92,391	119,516	136,479
520.583.51250 CLOTHING ALLOWANCE	650	700	700
520.583.51270 MEDICARE-CITY SHARE	6,714	7,908	9,374
520.583.51275 LIFE INSURANCE	1,420	1,655	1,794
Total - PERSONAL SERVICES	663,419	773,363	911,226
CONTRACTUAL SERVICES:			
520.583.52110 TRAVEL & TRAINING	1,536	1,500	1,500
520.583.52120 EMPLOYEE MILEAGE REIMBURSEMENT	107	150	150
520.583.52222 TELEPHONE LINE CHARGES	1,870	1,500	1,500
520.583.52480 OTHER PROFESSIONAL SERVICE	27,074	26,981	27,315
520.583.52490 OUTSIDE PRINTING	0	250	250
520.583.52920 MEMBERSHIPS,BOOKS & PERIODICALS	802	1,500	1,500
Total - CONTRACTUAL SERVICES	31,389	31,881	32,215
COMMODITIES:			
520.583.53100 OFFICE SUPPLIES	830	1,000	1,000
520.583.53510 SUPPLIES TO MAINTAIN EQUIPMENT	1,048	600	600
Total - COMMODITIES	1,878	1,600	1,600
Grand Total	\$696,685	\$806,844	\$945,041

SEWER FUND
SEWER ADMINISTRATION

		Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
PERSONNEL:				
ASSISTANT FINANCE DIRECTOR (175)		1	1	0
ASSISTANT FINANCE DIRECTOR (273)		0	0	1
CUSTOMER RELATIONS SPECIALIST (187)		1	1	1
SENIOR ACCOUNT CLERK (234)		1	1	2
SENIOR ACCOUNT CLERK (188)		1	1	0
PERSONAL SERVICES:				
520.580.51110 SALARIES AND WAGES		\$218,651	\$225,806	\$209,448
520.580.51120 OVERTIME WAGES		0	5,445	5,445
520.580.51211 PERS		30,620	32,374	30,085
520.580.51220 WORKERS COMPENSATION		11,652	9,250	8,596
520.580.51230 GROUP HEALTH INSURANCE		50,573	68,141	61,032
520.580.51270 MEDICARE - CITY SHARE		3,057	3,353	3,116
520.580.51275 LIFE INSURANCE		794	828	844
Total - PERSONAL SERVICES		315,347	345,197	318,565
CONTRACTUAL SERVICES:				
520.580.52110 TRAVEL & TRAINING		0	200	200
520.580.52120 EMPLOYEE MILEAGE REIMBURSEMENT		62	50	50
520.580.52222 TELEPHONE LINE CHARGES		100	100	220
520.580.52230 POSTAGE & POSTAL CHARGES		42,114	43,000	43,000
520.580.52330 RADIO MAINTENANCE		228	228	228
520.580.52480 OTHER PROFESSIONAL SERVICES		133,697	123,429	124,000
520.580.52490 OUTSIDE PRINTING		6,747	7,922	9,500
520.580.52520 MAINTENANCE OF LAND & BUILDINGS		0	3,550	11,000
520.580.52660 PROPERTY INSURANCE		34,068	29,500	29,500
520.580.52920 MEMBERSHIPS, BOOKS, & PERIODICALS		205	75	75
520.580.52980 MISC CONTRACTUAL SERVICES		4,251	4,175	4,300
Total - CONTRACTUAL SERVICES		221,472	212,229	222,073
COMMODITIES:				
520.580.53100 OFFICE SUPPLIES		7,472	10,650	10,650
520.580.53250 CLEANING SUPPLIES		0	100	100
520.580.53510 SUPPLIES TO MAINTAIN EQUIPMENT		1,588	1,400	1,400
Total - COMMODITIES		9,060	12,150	12,150
CAPITAL OUTLAY:				
520.580.54311 RADIO DEPRECIATION		53	53	53
520.580.54320 OFFICE MACHINERY & EQUIPMENT		865	1,000	3,500
520.580.54370 COMPUTER SOFTWARE		0	0	750
Total - CAPITAL OUTLAY		918	1,053	4,303
Grand Total		\$546,796	\$570,629	\$557,091

SEWER FUND
WATER RECLAMATION

	Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
PERSONNEL:			
WATER RECLAMATION MANAGER (175)	1	1	1
PROCESS CONTROL SUPERVISOR (180)	1	1	1
LABORATORY ANALYST (184)	1	1	1
TREATMENT PLANT MECHANIC (182)	4	4	4
TREATMENT PLANT MECHANIC SUPERVISOR (180)	1	1	1
TREATMENT PLANT OPERATOR, CLASS III (182)	1	1	1
TREATMENT PLANT OPERATOR, CLASS II (183)	1	2	1
TREATMENT PLANT OPERATOR, CLASS I (185)	3	1	1
TREATMENT PLANT OPERATOR (187)	0	0	0
TREATMENT PLANT OPERATOR (237)	3	2	2
TREATMENT PLANT OPERATOR, CLASS I (243)	0	1	3
INTERN (210)	1	1	1
SECRETARY (187)	1	1	1
PERSONAL SERVICES:			
520.581.51110 SALARIES & WAGES	\$1,006,336	\$1,080,092	\$1,111,845
520.581.51120 OVERTIME WAGES	46,204	59,000	59,000
520.581.51211 PERS	145,908	159,473	163,918
520.581.51220 WORKERS' COMPENSATION	55,021	45,564	46,834
520.581.51230 GROUP HEALTH INSURANCE	237,135	267,958	277,818
520.581.51250 CLOTHING ALLOWANCE	10,201	11,200	11,200
520.581.51270 MEDICARE-CITY SHARE	14,910	16,517	16,977
520.581.51275 LIFE INSURANCE	3,431	3,517	3,587
Total - PERSONAL SERVICES	1,519,146	1,643,321	1,691,180
CONTRACTUAL SERVICES:			
520.581.52110 TRAVEL & TRAINING	2,092	5,000	5,000
520.581.52120 EMPLOYEE MILEAGE REIMB	0	500	500
520.581.52125 EMPLOYEE DEVELOPMENT	0	700	700
520.581.52210 UTILITIES-GAS & ELECTRIC	602,507	640,000	630,000
520.581.52222 TELEPHONE LINE CHARGES	16,343	10,000	12,000
520.581.52310 MUNICIPAL GARAGE CHARGES	12,806	12,300	12,300
520.581.52330 RADIO MAINTENANCE	1,693	1,693	1,693
520.581.52480 OTHER PROFESSIONAL SERVICE	287,057	100,000	120,000
520.581.52510 MAINTENANCE OF EQUIP	47,561	150,000	150,000
520.581.52520 MAINTENANCE OF FACILITIES	16,450	40,000	40,000
520.581.52810 PROPERTY TAXES	1,469	1,700	1,700
520.581.52820 LICENSES AND PERMITS	19,383	21,000	21,000
520.581.52920 MEMBERSHIPS, BOOKS & PERIODICALS	406	2,500	3,500
520.581.52980 MISC CONTRACTUAL SERVICE	138,929	250,000	250,000
Total - CONTRACTUAL SERVICES	1,146,695	1,235,393	1,248,393
COMMODITIES:			
520.581.53100 OFFICE SUPPLIES	1,139	1,200	1,500
520.581.53220 DRUGS/MEDICAL SUPPLIES	64	300	500
520.581.53230 PURCHASE OF UNIFORMS	1,694	1,500	1,500
520.581.53250 CLEANING SUPPLIES	304	1,500	2,000
520.581.53510 SUPPLIES TO MAINTAIN EQUIP	127,703	135,000	135,000
520.581.53620 MAJOR TOOLS & EQUIP	1,606	15,000	15,000
520.581.53710 CHEMICALS & LAB SUPPLIES	383,254	427,630	457,500
Total - COMMODITIES	515,764	582,130	613,000
CAPITAL OUTLAY:			
520.581.54300 COMPUTER & OTHER PERIPHERALS	3,290	5,000	5,000
520.581.54310 AUTOS AND TRUCKS DEPR	16,203	16,200	16,200
520.581.54311 RADIO DEPRECIATION	382	382	382
520.581.54360 OTHER EQUIP	14,130	0	0
Total - CAPITAL OUTLAY	34,005	21,582	21,582
Grand Total	\$3,215,609	\$3,482,426	\$3,574,155

SEWER FUND
SEWER MAINTENANCE

	Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
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	\$514,938	\$543,584	\$621,993
520.582.51120 OVERTIME WAGES	20,811	42,225	42,225
520.582.51211 PERS	73,840	82,014	92,991
520.582.51220 WORKERS' COMPENSATION	30,297	23,432	26,569
520.582.51230 GROUP HEALTH INSURANCE	125,420	133,746	131,008
520.582.51250 CLOTHING ALLOWANCE	6,560	6,200	6,200
520.582.51270 MEDICARE-CITY SHARE	7,637	8,494	9,631
520.582.51275 LIFE INSURANCE	629	910	928
520.582.51280 AFSCME CARE PLAN	4,909	6,120	6,120
Total - PERSONAL SERVICES	785,041	846,725	937,665
CONTRACTUAL SERVICES:			
520.582.52110 TRAVEL & TRAINING	550	7,000	7,000
520.582.52111 MANDATORY TRAINING	685	0	0
520.582.52210 UTILITIES-GAS & ELECTRIC	13,648	18,500	18,500
520.582.52222 TELEPHONE LINE CHARGES	2,445	2,500	3,000
520.582.52310 MUNICIPAL GARAGE CHARGES	69,702	97,000	97,000
520.582.52330 RADIO MAINTENANCE	1,642	1,642	1,642
520.582.52480 OTHER PROFESSIONAL SERVICES	74,883	55,000	75,000
520.582.52490 OUTSIDE PRINTING	57	200	200
520.582.52510 MAINTENANCE OF EQUIP	2,691	4,500	4,500
520.582.52520 MAINTENANCE OF FACILITIES	1,129	32,000	32,000
520.582.52820 LICENSES AND PERMITS	575	700	50,700
520.582.52920 MEMBERSHIPS, BOOKS, & PERIODICALS	0	350	350
520.582.52970 UNIFORM RENTAL SERVICE	1,468	3,000	3,000
Total - CONTRACTUAL SERVICES	169,475	222,392	292,892
COMMODITIES:			
520.582.53100 OFFICE SUPPLIES	853	1,000	1,000
520.582.53220 DRUGS/MEDICAL SUPPLIES	508	600	600
520.582.53230 PURCHASE OF UNIFORMS	1,020	2,500	2,500
520.582.53250 CLEANING SUPPLIES	2,453	3,000	3,000
520.582.53295 TRAFFIC CONTROL SUPPLIES	3,903	4,000	4,000
520.582.53510 SUPPLIES TO MAINTAIN EQUIPMENT	8,258	10,000	10,000
520.582.53520 SUPPLIES TO MAINTAIN BUILDINGS	105,564	0	0
520.582.53525 SEWER MAINTENANCE SUPPLIES	0	135,088	186,276
520.582.53610 SMALL TOOLS & EQUIPMENT	6,937	5,000	7,000
520.582.53620 MAJOR TOOLS & EQUIPMENT	13,491	15,000	15,000
Total - COMMODITIES	142,986	176,188	229,376
CAPITAL OUTLAY:			
520.582.54310 AUTOS AND TRUCK DEPR	119,999	120,000	120,000
520.582.54311 RADIO DEPRECIATION	479	479	479
520.582.54540 WWTP & SEWERS	25,048	25,000	25,000
Total - CAPITAL OUTLAY	145,526	145,479	145,479
Grand Total	\$1,243,027	\$1,390,784	\$1,605,412

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

	Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
DEBT SERVICE			
DEBT SERVICE:			
520.901.57110 PRINCIPAL PAYMENT	\$490,000	\$495,000	\$689,000
520.901.57310 INTEREST ON BONDS	143,450	133,050	179,868
Total - DEBT SERVICE	633,450	628,050	868,868
Grand Total	\$633,450	\$628,050	\$868,868
ADMINISTRATIVE SERVICES			
CONTRACTUAL SERVICES:			
520.902.52345 ADMINISTRATIVE FEES	\$1,260,481	\$1,298,295	\$1,536,710
520.902.52346 HEALTH DEPT ADMIN FEES	25,894	26,671	27,471
Total - CONTRACTUAL SERVICES	1,286,375	1,324,966	1,564,181
Grand Total	\$1,286,375	\$1,324,966	\$1,564,181
TRANSFERS			
TRANSFERS:			
520.915.58190 TRANS TO COMPUTER REPL	\$41,445	\$42,688	\$43,969
520.915.58220 TRANS TO SEWER CAPITAL RES	7,230,569	7,342,097	7,459,202
Total - TRANSFERS	7,272,014	7,384,785	7,503,171
Grand Total	\$7,272,014	\$7,384,785	\$7,503,171

FUND SUMMARY FOR FUND 525
AIRPORT FUND

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY 1	\$289,627	\$300,329	\$205,905
REVENUES:			
Charges for Services	\$0	\$8,161	\$8,242
Rentals & Leases	286,475	280,000	285,000
Fuel Sales	650,118	650,000	150,000
Transfers	1,131,554	230,215	357,122
Miscellaneous Revenue	77,126	0	0
TOTAL REVENUES	\$2,145,274	\$1,168,376	\$800,364
TOTAL RESOURCES	\$2,434,901	\$1,468,705	\$1,006,269
EXPENDITURES:			
Personal Services	\$7,507	\$0	\$122,732
Contractual Services	735,638	583,000	710,000
Commodities	539,022	521,000	34,000
Capital Outlay	10,779	20,000	20,000
Debt Service	821,627	118,800	0
Transfers	20,000	20,000	30,000
TOTAL EXPENDITURES	\$2,134,573	\$1,262,800	\$916,732
ENDING BALANCE DECEMBER 31	\$300,329	\$205,905	\$89,537

AIRPORT FUND
AIRPORT OPERATIONS

	Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
PERSONNEL:			
AIRPORT MANAGER (270)	1	0	1
AIRPORT BUILDING/GROUNDS SPECIALIST (240)	1	0	0
P/T AIRPORT GROUNDS MAINTENANCE (268)	2808 hrs	0	0
AIRPORT SEASONAL LABOR	4240 hrs	0	0
PERSONAL SERVICES:			
525.525.51110 SALARIES AND WAGES	\$1,106	\$0	\$77,172
525.525.51120 OVERTIME WAGES	0	0	5,000
525.525.51211 PERS	1,003	0	11,504
525.525.51220 WORKERS COMPENSATION	5,366	0	3,287
525.525.51230 GROUP HEALTH INSURANCE	0	0	24,366
525.525.51270 MEDICARE-CITY SHARE	16	0	1,191
525.525.51275 LIFE INSURANCE	17	0	211
Total - PERSONAL SERVICES	7,507	0	122,732
CONTRACTUAL SERVICES:			
525.525.52110 TRAVEL AND TRAINING	684	5,000	2,500
525.525.52210 UTILITIES-GAS & ELECTRIC	56,001	65,000	65,000
525.525.52222 TELEPHONE LINE CHARGES	1,350	3,000	3,000
525.525.52310 MUNICIPAL GARAGE CHARGES	15,745	15,000	15,000
525.525.52480 OTHER PROFESSIONAL SERVICE	514,783	275,000	375,000
525.525.52510 MAINTENANCE OF EQUIP	34,233	16,000	30,000
525.525.52520 MAINTENANCE OF LAND & BUILDINGS	54,088	144,500	160,000
525.525.52685 AIRPORT LIABILITY INSURANCE	8,023	11,500	11,500
525.525.52810 PROPERTY TAXES	50,126	47,000	47,000
525.525.52920 MEMBERSHIPS, BOOKS, PERIODICALS	605	1,000	1,000
Total - CONTRACTUAL SERVICES	735,638	583,000	710,000
COMMODITIES:			
525.525.53100 OFFICE SUPPLIES	610	1,000	1,000
525.525.53510 SUPPLIES TO MAINTAIN EQUIP	6,900	10,000	15,000
525.525.53520 SUPPLIES TO MAINTAIN BUILDINGS	23,655	10,000	18,000
525.525.53335 AVIATION FUEL PURCHASES	507,858	500,000	0
Total - COMMODITIES	539,022	521,000	34,000
CAPITAL OUTLAY:			
525.525.54350 PURCHASE OF EQUIPMENT	780	10,000	10,000
525.525.54310 AUTO DEPRECIATION	9,999	10,000	10,000
Total - CAPITAL OUTLAY	10,779	20,000	20,000
Grand Total	\$1,292,945	\$1,124,000	\$886,732

AIRPORT FUND
DEBT SERVICE & TRANSFERS OUT

	Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
DEBT SERVICE			
DEBT SERVICE:			
525.901.5711C BOND PRINCIPAL PAYMENT	\$795,927	\$95,000	\$0
525.901.5731C INTEREST ON BONDS	25,700	23,800	0
Total - DEBT SERVICE	<u>821,627</u>	<u>118,800</u>	<u>0</u>
Grand Total	\$821,627	\$118,800	\$0
TRANSFERS			
TRANSFERS OUT:			
525.915.58294 TO AIRPORT CAPITAL IMPROVEMENT	\$20,000	\$20,000	\$30,000
Total - TRANSFERS OUT	<u>20,000</u>	<u>20,000</u>	<u>30,000</u>
Grand Total	\$20,000	\$20,000	\$30,000

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 2023 Budget per Capita - \$142.51

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

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY 1	\$555,851	\$319,600	\$350,600
REVENUES:			
Charges for Services	\$0	\$4,000	\$4,000
Intergovernmental	3,011,410	8,737,867	7,217,361
Transfers	0	0	0
Miscellaneous Revenue	215	0	0
TOTAL REVENUES	\$3,011,625	\$8,741,867	\$7,221,361
TOTAL RESOURCES	\$3,567,475	\$9,061,467	\$7,571,961
EXPENDITURES:			
Personal Services	\$106,005	\$115,558	\$122,496
Contractual Services	2,660,699	2,763,500	1,527,267
Commodities	3,074	11,300	10,300
Capital Outlay	478,097	5,820,509	5,607,509
TOTAL EXPENDITURES	\$3,247,875	\$8,710,867	\$7,267,572
ENDING BALANCE DECEMBER 31	\$319,600	\$350,600	\$304,389

PUBLIC TRANSPORTATION FUND
PUBLIC TRANSPORTATION

		Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
PERSONNEL:				
BUS DRIVER (TR1)		1	1	1
BUS DRIVER PART TIME		20,800 HRS	20,800 HRS	20,800 HRS
	PERSONAL SERVICES:			
530.530.51110	SALARIES & WAGES	\$62,340	\$60,300	\$66,330
530.530.51120	OVERTIME WAGES	9,254	20,000	20,000
530.530.51211	PERS	9,946	11,242	12,086
530.530.51220	WORKERS' COMPENSATION	13,876	8,000	8,000
530.530.51230	GROUP HEALTH INSURANCE	8,269	8,400	8,400
530.530.51240	UNEMPLOYMENT COMPENSATION	0	5,000	5,000
530.530.51250	CLOTHING ALLOWANCE	600	600	600
530.530.51270	MEDICARE-CITY SHARE	1,021	1,164	1,200
530.530.51275	LIFE INSURANCE	61	72	100
530.530.51280	AFSCME CARE PLAN	638	780	780
	Total - PERSONAL SERVICES	106,005	115,558	122,496
	CONTRACTUAL SERVICES:			
530.530.52210	UTILITIES-GAS & ELECTRIC	8,625	18,000	10,000
530.530.52222	TELEPHONE LINE CHARGES	1,574	5,300	8,180
530.530.52310	MUNICIPAL GARAGE CHARGES	140,951	160,000	174,387
530.530.52330	RADIO MAINTENANCE	3,740	2,000	2,000
530.530.52480	OTHER PROFESSIONAL SERVICES	2,262,199	2,520,000	1,225,000
530.530.52490	OUTSIDE PRINTING	0	4,000	0
530.530.52510	MAINTENANCE OF EQUIPMENT	0	14,000	20,000
530.530.52520	MAINTENANCE OF FACILITIES	229,887	25,000	20,000
530.530.52810	PROPERTY TAXES	2,008	2,200	2,200
530.530.52880	OTHER OPERATING COSTS	11,715	13,000	65,500
	Total - CONTRACTUAL SERVICES	2,660,699	2,763,500	1,527,267
	COMMODITIES:			
530.530.53100	OFFICE SUPPLIES	0	1,200	1,200
530.530.53230	PURCHASE OF UNIFORMS	0	1,000	0
530.530.53250	CLEANING SUPPLIES	2,270	3,600	3,600
530.530.53510	SUPPLIES TO MAINTAIN EQUIP	0	500	500
530.530.53520	SUPPLIES TO MAINTAIN BLDGS	312	500	500
530.530.53610	SMALL TOOLS & EQUIPMENT	492	4,500	4,500
	Total - COMMODITIES	3,074	11,300	10,300
	CAPITAL OUTLAY:			
530.530.54340	PURCHASE OF VEHICLES	478,097	5,814,009	5,476,009
530.530.54406	TRANSIT CONSTRUCTION PROJECTS	0	6,500	131,500
	Total - CAPITAL OUTLAY	478,097	5,820,509	5,607,509
	Grand Total	\$3,247,875	\$8,710,867	\$7,267,572

FUND SUMMARY FOR FUND 546
WELLFIELD PROTECTION FUND

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY 1	\$2,245,251	\$2,210,722	\$1,821,023
REVENUES:			
Charges for Services	\$334,526	\$265,500	\$345,033
Interest Income	12,735	20,470	18,210
TOTAL REVENUES	\$347,260	\$285,970	\$363,243
TOTAL RESOURCES	\$2,592,511	\$2,496,692	\$2,184,266
EXPENDITURES:			
Contractual Services	\$381,790	\$125,669	\$333,619
Capital Outlay	0	550,000	300,000
TOTAL EXPENDITURES	\$381,790	\$675,669	\$633,619
ENDING BALANCE DECEMBER 31	\$2,210,722	\$1,821,023	\$1,550,647

WELLFIELD PROTECTION FUND
WELLFIELD PROTECTION

		Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
CONTRACTUAL SERVICES:				
546.990.52480	OTHER PROFESSIONAL SERVICES	\$350,102	\$55,000	\$250,000
546.990.52810	PROPERTY TAXES	941	1,000	1,000
546.990.52980	MISC CONTRACTUAL SERVICE	0	38,000	50,000
	Total - CONTRACTUAL SERVICES	351,043	94,000	301,000
CAPITAL OUTLAY:				
546.990.54506	AERONCA PROPERTY REMEDIATION / WF	0	550,000	300,000
	Total - CAPITAL OUTLAY	0	550,000	300,000
	Grand Total	\$351,043	\$644,000	\$601,000

**WELLFIELD PROTECTION FUND
ADMINISTRATIVE SERVICES**

		Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
CONTRACTUAL SERVICES:				
546.902.52345	ADMINISTRATIVE FEES	\$30,747	\$31,669	\$32,619
	Total - CONTRACTUAL SERVICES	30,747	31,669	32,619
	Grand Total	\$30,747	\$31,669	\$32,619

**FUND SUMMARY FOR FUND 555
SOLID WASTE FUND**

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY 1	\$72,423	\$350,397	\$308,048
REVENUES:			
Charges for Services	\$3,820,403	\$3,693,051	\$3,818,615
Miscellaneous Revenue	260,020	0	0
TOTAL REVENUES	\$4,080,423	\$3,693,051	\$3,818,615
TOTAL RESOURCES	\$4,152,846	\$4,043,448	\$4,126,663
EXPENDITURES:			
Personal Services	\$30,604	\$34,137	\$31,738
Contractual Services	3,768,347	3,697,763	3,771,537
Capital Outlay	3,498	3,500	3,500
TOTAL EXPENDITURES	\$3,802,449	\$3,735,400	\$3,806,775
ENDING BALANCE DECEMBER 31	\$350,397	\$308,048	\$319,889

SOLID WASTE DISPOSAL FUND
LITTER COLLECTION

	Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
PERSONNEL:			
ANIMAL CONTROL OFFICER (240)	0.5	0.5	0.5
PERSONAL SERVICES:			
555.905.51110 SALARIES AND WAGES	\$21,530	\$22,392	\$23,981
555.905.51120 OVERTIME WAGES	298	2,500	2,500
555.905.51211 PERS	3,054	3,485	3,707
555.905.51220 WORKERS COMPENSATION	1,179	996	1,059
555.905.51230 GROUP HEALTH INSURANCE	4,134	4,300	0
555.905.51270 MEDICARE-CITY SHARE	306	361	384
555.905.51275 LIFE INSURANCE	101	103	106
Total - PERSONAL SERVICES	30,604	34,137	31,738
CONTRACTUAL SERVICES:			
555.905.52222 TELEPHONE LINE CHARGES	0	202	202
555.905.52980 MISC CONTRACTUAL SERVICES	71,847	23,137	24,050
Total - CONTRACTUAL SERVICES	71,847	23,339	24,252
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		\$105,949	\$60,976
			\$59,490

SOLID WASTE DISPOSAL FUND
REFUSE COLLECTION & DISPOSAL

	Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
CONTRACTUAL SERVICES:			
555.990.52210 UTILITIES AND GAS	\$606	\$2,500	\$1,000
555.990.52480 OTHER PROFESSIONAL SERVICES	3,628,284	3,611,634	3,683,867
555.990.52520 MAINTENANCE OF FACILITIES	2,087	5,000	5,050
555.990.52980 MISC. CONTRACTUAL SERVICES	65,524	55,290	57,368
Total - CONTRACTUAL SERVICES	3,696,500	3,674,424	3,747,285
GRAND TOTAL	\$3,696,500	\$3,674,424	\$3,747,285



SECTION 9

INTERNAL SERVICE FUNDS

EXPENDITURES BY FUND

Fund	Actual 2021	Budget 2022	Budget 2023	\$ Increase (Decrease)	% Increase (Decrease)
Municipal Garage	\$3,240,309	\$3,800,691	\$4,272,145	\$471,454	12.4%
Employee Benefits	6,379,312	6,582,726	6,995,890	413,164	6.3%
Total	\$9,619,621	\$10,383,417	\$11,268,035	\$884,618	8.5%

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 2023 Budget per Capita - \$83.77

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 2023 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 2023

FUND SUMMARY FOR FUND 605
MUNICIPAL GARAGE FUND

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY 1	\$6,789,681	\$5,934,886	\$5,415,816
REVENUES:			
Sale of Assets	\$25,270	\$10,960	\$10,960
Interest Income	38,084	122,955	133,395
Garage Charges	2,264,154	3,147,706	3,179,183
Reimbursements	58,006	0	0
TOTAL REVENUES	\$2,385,514	\$3,281,621	\$3,323,538
TOTAL RESOURCES	\$9,175,195	\$9,216,507	\$8,739,354
EXPENDITURES:			
Personal Services	\$523,253	\$630,260	\$699,889
Contractual Services	1,332,802	732,635	712,640
Commodities	849,418	1,189,600	1,245,800
Capital Outlay	534,836	1,248,196	1,613,816
TOTAL EXPENDITURES	\$3,240,309	\$3,800,691	\$4,272,145
ENDING BALANCE DECEMBER 31	\$5,934,886	\$5,415,816	\$4,467,209

MUNICIPAL GARAGE FUND
MUNICIPAL GARAGE

		Actual Expenditures 2021	Amount Budgeted 2022	Department Budget 2023
PERSONNEL:				
GARAGE SUPERINTENDENT(177)		1	1	1
AUTO MECHANIC (PW7)		5	5	5
INVENTORY CLERK (PW8)		1	1	1
SECRETARY III(190)		0	0	0
PERSONAL SERVICES:				
605.550.51110 SALARIES & WAGES		\$353,423	\$410,212	\$456,906
605.550.51120 OVERTIME WAGES		2,419	14,645	14,645
605.550.51211 PERS		48,924	59,480	66,017
605.550.51220 WORKERS' COMPENSATION		20,744	16,994	18,862
605.550.51230 GROUP HEALTH INSURANCE		82,059	108,770	122,610
605.550.51250 CLOTHING ALLOWANCE		6,685	7,300	7,300
605.550.51270 MEDICARE-CITY SHARE		4,987	6,160	6,837
605.550.51275 LIFE INSURANCE		507	579	591
605.550.51280 AFSCME CARE PLAN		3,506	6,120	6,120
Total - PERSONAL SERVICES		523,253	630,260	699,889
CONTRACTUAL SERVICES:				
605.550.52110 TRAVEL & TRAINING		45	4,500	4,500
605.550.52111 MANDATORY TRAVEL & TRAINING		513	0	0
605.550.52210 UTILITIES-GAS & ELECTRIC		24,593	50,000	50,000
605.550.52222 TELEPHONE LINE CHARGES		1,101	1,200	1,200
605.550.52310 MUNICIPAL GARAGE CHARGES		6,550	6,000	6,000
605.550.52330 RADIO MAINTENANCE		535	535	540
605.550.52480 OTHER PROFESSIONAL SERVICE		812,363	75,000	100,000
605.550.52490 OUTSIDE PRINTING		0	200	200
605.550.52510 MAINTENANCE OF EQUIP		66,316	85,000	90,000
605.550.52520 MAINTENANCE OF LAND & BLDGS		137,348	200,000	150,000
605.550.52540 VEHICLE PREPARATION COST		11,921	17,500	17,500
605.550.52640 VEHICLE LIABILITY INSURANCE		265,458	282,000	282,000
605.550.52670 BOILER AND MACHINERY		1,914	4,000	4,000
605.550.52820 LICENSES AND PERMITS		3,103	4,500	4,500
605.550.52920 MEMBERSHIPS,BOOKS & PERIODICALS		20	200	200
605.550.52970 UNIFORM RENTAL SERVICE		1,023	2,000	2,000
Total - CONTRACTUAL SERVICES		1,332,802	732,635	712,640
COMMODITIES:				
605.550.53100 OFFICE SUPPLIES		523	900	900
605.550.53220 DRUGS - MEDICAL SUPPLIES		12	200	200
605.550.53250 CLEANING SUPPLIES		2,688	5,000	6,000
605.550.53310 GASOLINE FOR INHOUSE DIST		324,260	450,000	450,000
605.550.53320 DIESEL FUEL FOR INHOUSE DIST		129,781	343,000	343,000
605.550.53330 OUTSIDE FUEL PURCHASES		36,543	45,000	45,000
605.550.53340 LUBRICANTS		23,062	35,000	40,000
605.550.53510 SUPPLIES TO MAINTAIN EQUIP		318,097	285,000	325,000
605.550.53520 SUPPLIES TO MAINTAIN BUILDINGS		2,502	10,000	15,000
605.550.53530 MUNICIPAL GARAGE SUPPLIES		2,038	4,500	4,500
605.550.53610 SMALL TOOLS & EQUIPMENT		615	1,000	1,200
605.550.53620 MAJOR TOOLS & EQUIPMENT		9,297	10,000	15,000
Total - COMMODITIES		849,418	1,189,600	1,245,800
CAPITAL OUTLAY:				
605.550.54310 AUTOS & TRUCKS DEPR		8,580	8,580	8,580
605.550.54311 RADIO DEPRECIATION		236	236	236
605.550.54320 OFFICE MACHINERY & EQUIPMENT		2,053	2,000	2,000
605.550.54340 PURCHASE OF VEHICLES		488,338	1,169,880	1,500,000
605.550.54350 PURCHASE OF EQUIPMENT		35,629	67,500	103,000
Total - CAPITAL OUTLAY		534,836	1,248,196	1,613,816
Grand Total		\$3,240,309	\$3,800,691	\$4,272,145

**FUND SUMMARY FOR FUND 661
EMPLOYEE BENEFITS FUND**

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY 1	\$1,588,177	\$1,712,513	\$1,935,799
REVENUES:			
Health Insurance Payments	\$6,100,192	\$6,801,012	\$7,334,018
Miscellaneous Revenue	403,455	5,000	5,000
TOTAL REVENUES	\$6,503,647	\$6,806,012	\$7,339,018
TOTAL RESOURCES	\$8,091,824	\$8,518,525	\$9,274,817
EXPENDITURES:			
Contractual Services	\$6,379,312	\$6,582,726	\$6,995,890
TOTAL EXPENDITURES	\$6,379,312	\$6,582,726	\$6,995,890
ENDING BALANCE DECEMBER 31	\$1,712,513	\$1,935,799	\$2,278,927

EMPLOYEE BENEFITS FUND
EMPLOYEE BENEFITS

		Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
CONTRACTUAL SERVICES:				
661.990.52421	MEDICAL	\$3,809,995	\$4,163,436	\$4,413,242
661.990.52422	DENTAL	102,550	126,548	134,141
661.990.52423	PRESCRIPTION DRUG CLAIMS	1,172,455	1,009,896	1,070,490
661.990.52424	ADMINISTRATIVE FEE	290,029	347,701	354,655
661.990.52425	STOP LOSS	972,520	868,926	955,819
661.990.52427	VISION PLAN	9,798	9,813	10,009
661.990.52428	EMPLOYEE WELLNESS PROGRAM	21,496	43,388	44,256
661.990.52480	OTHER PROFESSIONAL SERVICES	469	13,018	13,278
	Total - CONTRACTUAL SERVICES	6,379,312	6,582,726	6,995,890
	Grand Total	\$6,379,312	\$6,582,726	\$6,995,890



SECTION 10

TRUST FUNDS

EXPENDITURES BY FUND

Fund	Actual 2021	Budget 2022	Budget 2023	\$ Increase (Decrease)	% Increase (Decrease)
Police Relief and Pension	\$1,183,906	\$1,236,752	\$1,331,961	\$95,209	7.7%
Fire Relief and Pension	1,466,006	1,383,205	1,502,636	119,431	8.6%
Total	\$2,649,912	\$2,619,957	\$2,834,597	\$214,640	8.2%

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**

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY	\$836,865	\$1,088,967	\$1,193,406
REVENUES:			
Property Taxes	\$229,061	\$230,000	\$230,000
Intergovernmental	26,102	26,400	26,400
Transfers	1,183,286	1,180,000	1,180,000
TOTAL REVENUES	\$1,438,449	\$1,436,400	\$1,436,400
TOTAL RESOURCES	\$2,275,314	\$2,525,367	\$2,629,806
EXPENDITURES:			
Contractual Services	\$3,061	\$4,636	\$4,682
Transfers	1,183,286	1,327,325	1,399,506
TOTAL EXPENDITURES	\$1,186,347	\$1,331,961	\$1,404,188
ENDING BALANCE DECEMBER 31	\$1,088,967	\$1,193,406	\$1,225,618

POLICE RELIEF AND PENSION FUND
POLICE PENSION

		Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
CONTRACTUAL SERVICES:				
725.990.52240	BUTLER COUNTY COLLECTION FEE	\$3,061	\$4,636	\$4,682
	Total - CONTRACTUAL SERVICES	3,061	4,636	4,682
TRANSFERS:				
725.990.58110	TRANS TO GENERAL FUND	1,183,286	1,327,325	1,399,506
	Total - TRANSFERS	1,183,286	1,327,325	1,399,506
Grand Total		\$1,186,347	\$1,331,961	\$1,404,188

FUND SUMMARY FOR FUND 726
FIRE RELIEF AND PENSION FUND

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY 1	\$841,664	\$1,093,766	\$1,248,530
REVENUES:			
Property Taxes	\$229,061	\$230,000	\$230,000
Intergovernmental	26,102	26,400	26,400
Transfers	1,495,646	1,401,000	1,401,000
TOTAL REVENUES	\$1,750,809	\$1,657,400	\$1,657,400
TOTAL RESOURCES	\$2,592,473	\$2,751,166	\$2,905,930
EXPENDITURES:			
Contractual Services	\$3,061	\$4,636	\$4,682
Transfers	1,495,646	1,498,000	1,547,445
TOTAL EXPENDITURES	\$1,498,707	\$1,502,636	\$1,552,127
ENDING BALANCE DECEMBER 31	\$1,093,766	\$1,248,530	\$1,353,803

FIRE RELIEF AND PENSION FUND

FIRE PENSION

	Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023	
CONTRACTUAL SERVICES:				
726.990.52240	BUTLER COUNTY COLLECTION FEE Total - CONTRACTUAL SERVICES	\$3,061 3,061	\$4,636 4,636	\$4,682 4,682
TRANSFERS:				
726.990.58110	TRANS TO GENERAL FUND Total - TRANSFERS	1,495,646 1,495,646	1,498,000 1,498,000	1,547,445 1,547,445
Grand Total		\$1,498,706	\$1,502,636	\$1,552,127



SECTION 11

FEDERAL GRANT FUNDS

EXPENDITURES BY FUND

Fund	Actual 2021	Budget 2022	Budget 2023	\$ Increase (Decrease)	% Increase (Decrease)
HOME Program	\$265,179	\$355,200	\$416,136	\$60,936	17.2%
Community Development Act 1974	872,702	758,985	890,819	131,834	17.4%
Community Development Act Escrow	249,782	106,138	25,550	(80,588)	-75.9%
Total	\$1,387,663	\$1,220,323	\$1,332,505	\$192,770	9.2%

Table 11.1 Federal Grant expenditures

Definition of Federal Grant Funds

The funds listed below account for federal government grants that are related to housing and to community development activities. The City operates many programs funded through federal grants that affect affordable housing and stabilization of neighborhoods. These programs have been especially important for assistance in recovery and revitalization efforts due to economic downturns.

HOME Program

This fund accounts for HOME Program revenues received from HUD. The program provides funds for first-time home purchases to low and moderate income families.

Community Development Act 1974 Fund

This grant funds activities including both traditional redevelopment projects and economic development activities through the Office of Community Planning and Development of the U.S. Department of Housing and Urban Development. Specific programs slated for 2023 are emergency housing rehabilitation and code enforcement. Funding is also designated for local programs such as fair housing and sponsoring of neighborhood improvement programs.

Community Development Act Escrow Fund

This fund was established to account for loan repayments from property owners who received grants through the City's Community Development Block Grant.

**FUND SUMMARY FOR FUND 254
HOME FUND**

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY 1	\$80,267	\$106,106	\$106,106
REVENUES:			
Intergovernmental	\$291,019	\$355,200	\$416,136
TOTAL REVENUES	\$291,019	\$355,200	\$416,136
TOTAL RESOURCES	\$371,286	\$461,306	\$522,242
EXPENDITURES:			
Contractual Services	\$265,179	\$355,200	\$416,136
TOTAL EXPENDITURES	\$265,179	\$355,200	\$416,136
ENDING BALANCE DECEMBER 31	\$106,106	\$106,106	\$106,106

HOME PROGRAM FUND
HOME PROGRAM

		Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
CONTRACTUAL SERVICES:				
254.990.52885	CD CONT SERVICES	26,063	40,000	40,000
254.990.52888	FIRST TIME HOMEBUYERS ASSIST	239,117	250,000	100,000
254.990.52889	HOUSING CONSTRUCTION SUBSIDY	0	65,200	276,136
	Total - CONTRACTUAL SERVICES	265,179	355,200	416,136
	Grand Total	\$265,179	\$355,200	\$416,136

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

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY 1	\$213,119	\$190,641	\$190,641
REVENUES:			
Intergovernmental	\$850,146	\$758,985	\$885,000
TOTAL REVENUES	\$850,225	\$758,985	\$885,000
TOTAL RESOURCES	\$1,063,343	\$949,626	\$1,075,641
EXPENDITURES:			
Contractual Services	\$872,702	\$459,297	\$673,475
Capital Outlay	0	299,688	217,344
TOTAL EXPENDITURES	\$872,702	\$758,985	\$890,819
ENDING BALANCE DECEMBER 31	\$190,641	\$190,641	\$184,822

COMMUNITY DEVELOPMENT ACT 1974 FUND
COMMUNITY DEVELOPMENT

		Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
CONTRACTUAL SERVICES:				
429.931.52880	ADMINISTRATION OTHER OPERATING COSTS (Combined Be	\$7,000	\$0	\$0
429.931.52885	ADMINISTRATION CD CONT SERVICES (CDP Contract)	156,223	151,797	135,195
429.933.52995	FAIR HOUSING (LEGAL AID)	0	22,500	15,000
429.933.52996	COMMUNITY CENTER (JOB TRAINING AND SUMMER)	121,671	80,000	75,000
429.934.52880	VIP OTHER OPERATING EXPENSES (COVID 19 Expenses)	45,000	0	0
429.942.52530	DEMOLITION COSTS	31,200	130,000	0
429.942.52885	DEMOLITION COSTS-CD CONTRACT SVC	250,485	0	0
429.949.52885	CD CONT SERVICES - LEGAL AID	16,440	0	0
429.954.52880	OTHER OPERATING COSTS	995	0	0
429.958.55800	ECONOMIC DEVELOPMENT LOANS	170,000	0	0
429.972.52870	EMERGENCY REPAIR - REHAB	50,000	75,000	75,000
429.973.52480	HOUSING REHAB REVOLVING LOAN EXPENSE	23,688	0	0
429.973.52880	HOUSING REHAB OTHER OPERATING COSTS	0	0	298,280
429.979.52880	PUBLIC SVCS OTHER OPERATING COSTS	0	0	75,000
	Total - CONTRACTUAL SERVICES	872,702	459,297	673,475
429.977.54550	PARK FACILITIES	0	299,688	217,344
	Total - CAPITAL OUTLAY	0	299,688	217,344
Grand Total		\$872,702	\$758,985	\$890,819

FUND SUMMARY FOR FUND 736
COMMUNITY DEVELOPMENT ACT ESCROW FUND

	2021 ACTUAL	2022 BUDGET	2023 BUDGET
BEGINNING BALANCE: JANUARY 1	\$245,990	\$25,871	(\$20,022)
REVENUES:			
Interest Income	\$0	\$2,536	\$0
Miscellaneous	29,662	57,709	60,245
TOTAL REVENUES	\$29,662	\$60,245	\$60,245
TOTAL RESOURCES	\$275,653	\$86,116	\$40,223
EXPENDITURES:			
Contractual Services	\$249,238	\$100,000	\$25,000
Interest Returned to HUD	544	6,138	550
TOTAL EXPENDITURES	\$249,782	\$106,138	\$25,550
ENDING BALANCE DECEMBER 31	\$25,871	(\$20,022)	\$14,673

**COMMUNITY DEVELOPMENT ESCROW FUND
CD ESCROW**

		Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
CONTRACTUAL SERVICES:				
736.990.52480	OTHER PROFESSIONAL SERVICES	\$249,507	\$100,000	\$25,000
736.990.52980	CONTR SVC-BANK SERVICE CHG	(269)	0	0
	Total - CONTRACTUAL SERVICES	249,238	100,000	25,000
LOANS:				
736.990.55801	INTEREST RETURNED TO HUD	544	6,138	550
	Total - LOANS	544	6,138	550
Grand Total		\$249,782	\$106,138	\$25,550



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 pandemic
2021	AK Steel Corporation name changed to Cleveland-Cliffs
2021	Population of 50,987
2022	Population of 50,998



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

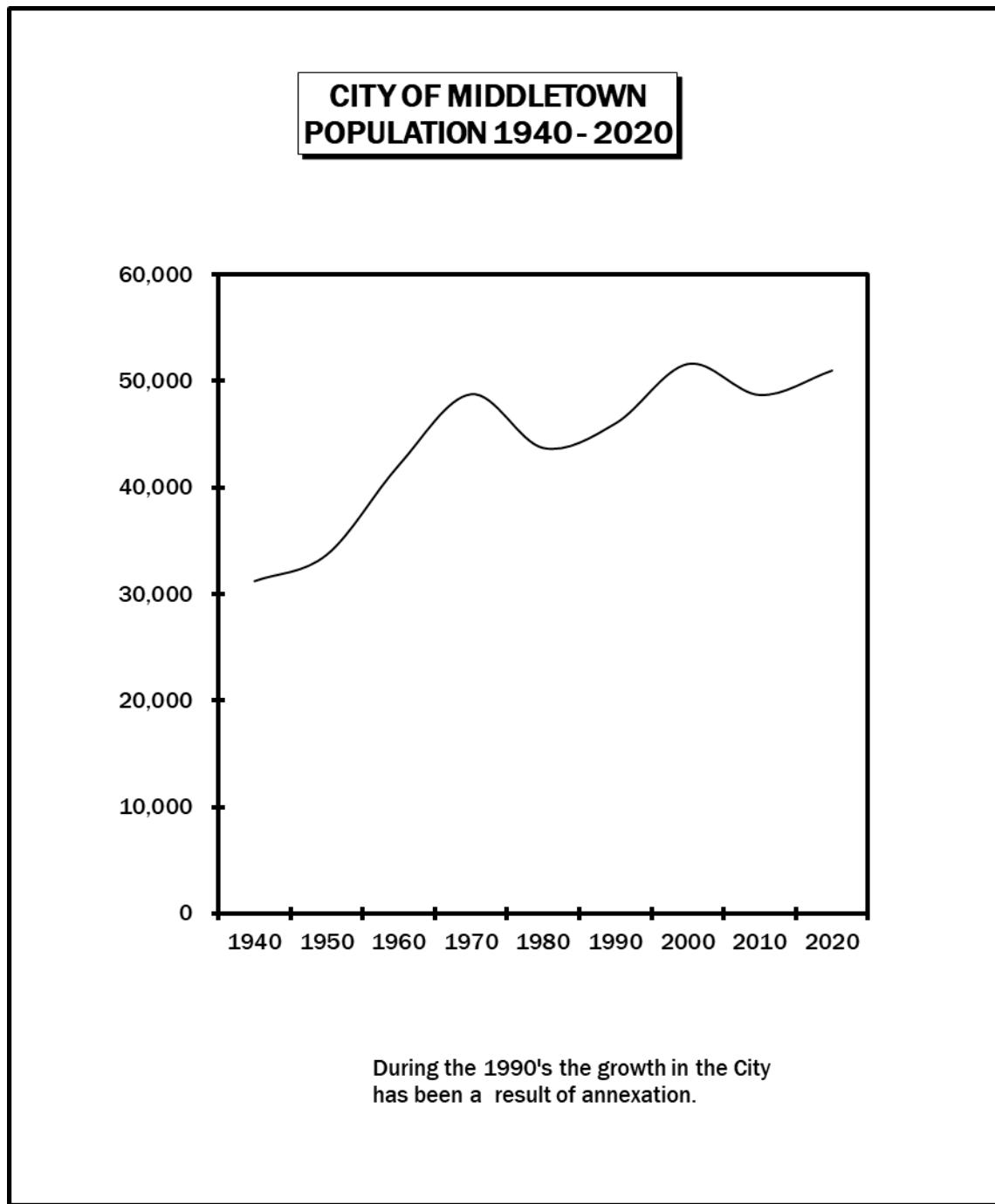
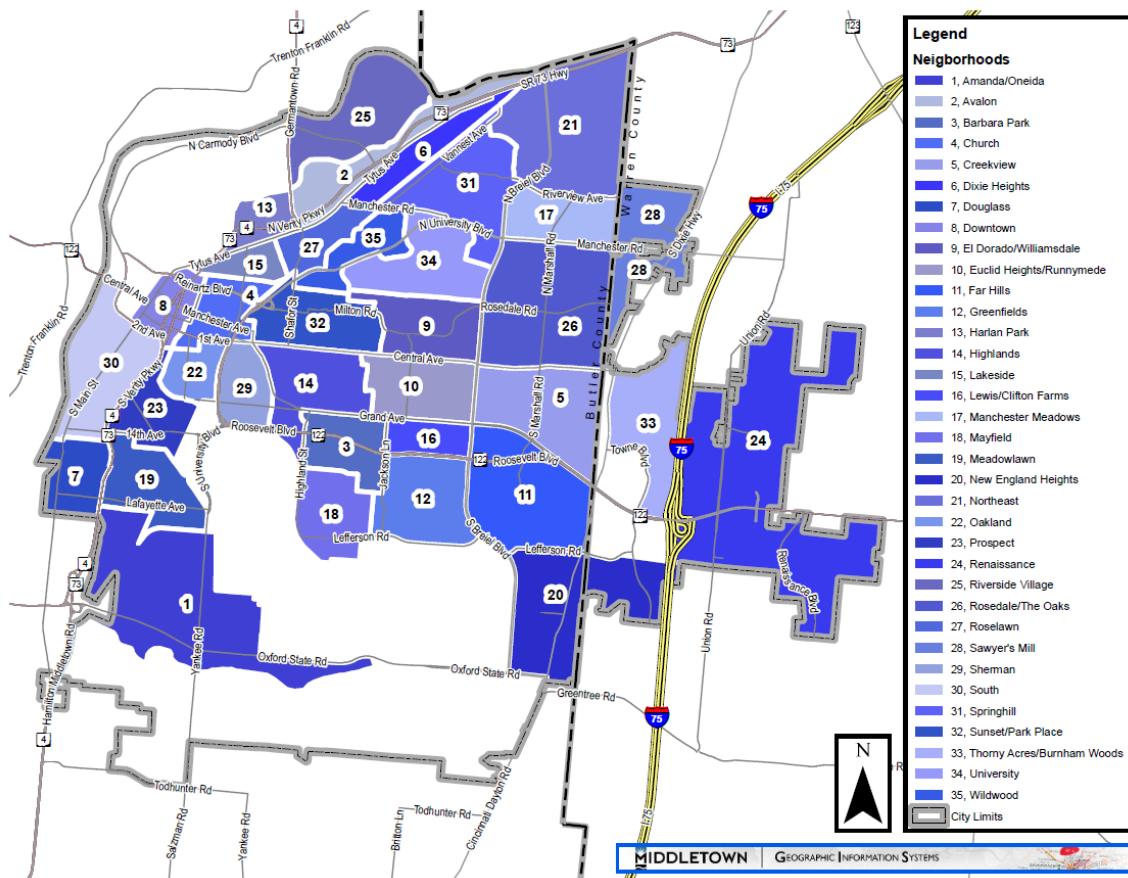


Figure 12.1 Population of the City of Middletown from 1940 through 2020 (data from U.S. Census Bureau)

**CITY OF MIDDLETOWN, OHIO
MAP OF NEIGHBORHOODS**



CITY OF MIDDLETOWN, OHIO
MISCELLANEOUS STATISTICS
December 31, 2022

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	84
Police protection:	
Number of stations	1
Number of sworn police officers	74
Municipal water department:	
Number of water customers	20,089
Miles of water mains	293
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

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

**CITY, COUNTY, AND STATE
DEMOGRAPHIC STATISTICS
12/31/2020**

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
2020	50,987	390,357	11,799,448

Housing, Income, and Education Statistics

	City of Middletown	Butler County	State of Ohio
Total housing units	23,174	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%	10.1%	12.6%
High school graduates	84.6%	90.6%	90.4%
Bachelor's degree or higher	15.8%	30.2%	28.3%

Source: U.S. Census

CITY OF MIDDLETOWN, OHIO & NEARBY CITIES
DEMOGRAPHIC STATISTICS
December 31, 2020

	<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 2020	50,987	57,862	63,399	44,907
Households:	23,174	26,930	25,932	17,782
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	11.8%	8.5%	10.7%	8.8%
Unemployment Rate - year 2020	6.3%	4.4%	5.3%	4.2%
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	23,174	26,930	25,932	17,782
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)	26.18	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, 2020

	<u>Middletown</u>	<u>Kettering</u>	<u>Hamilton</u>	<u>Fairfield</u>
Employment Status:				
Population 16 years and over	40,248	44,707	48,999	34,227
In labor force	62.4%	65.8%	60.5%	67.7%
Civilian labor force	62.3%	65.5%	60.5%	67.6%
Employed	58.9%	62.8%	56.5%	65.6%
Unemployed	3.4%	2.7%	4.0%	2.0%
Armed Forces	0.1%	0.3%	0.0%	0.1%
Not in labor force	37.6%	34.2%	39.5%	32.3%
Industry:				
Educational, health care, social assistance	18.1%	28.0%	21.3%	21.3%
Manufacturing	27.0%	12.2%	13.8%	16.2%
Retail trade	11.6%	12.3%	12.7%	12.8%
Arts, entertainment, recreation, food services	8.6%	9.1%	13.0%	9.8%
Profession scientific, management & administrative	7.3%	11.8%	7.4%	11.3%
Finance, real estate, insurance	5.2%	6.4%	6.6%	7.4%
Construction	7.0%	4.1%	7.9%	5.5%
Transportation, warehousing, utilities	3.5%	3.0%	5.0%	5.4%
Other services	4.5%	4.4%	4.6%	2.8%
Wholesale trade	2.9%	2.1%	2.9%	3.5%
Public administration	3.0%	4.2%	3.5%	2.7%
Information	1.2%	2.4%	1.1%	1.1%
Class of Worker:				
Private wage & salary	87.4%	81.8%	86.1%	88.8%
Government	8.3%	13.0%	10.0%	7.6%
Self-employed	4.2%	5.0%	3.8%	3.5%
Unpaid family workers	0.0%	0.1%	0.1%	0.1%
Occupation:				
Management, professional, and related occupations	24.3%	42.9%	28.2%	33.6%
Service occupations	16.3%	15.7%	20.4%	17.4%
Sales and office	25.5%	23.6%	23.1%	23.7%
Natural resources, construction, and maintenance	9.7%	5.9%	9.6%	7.3%
Production, transportation, and material moving	24.2%	12.0%	18.6%	18.0%

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

PRINCIPAL EMPLOYERS AND PROPERTY TAX PAYERS

PRINCIPAL EMPLOYERS

Employer	Employees	YEAR 2020			YEAR 2021		
		Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment	
AK Steel	2,630	1	13.4%	2,540	1	13.4%	
Atrium Medical Center	1,719	2	8.8%	2,025	2	10.7%	
Middletown City School District	857	3	4.4%	1,266	4	6.7%	
PAC Worldwide Corp	774	4	3.9%				
Kroger Limited Partnership	758	5	3.9%	850		4.5%	
Walmart	581	6	3.0%	424		2.2%	
McDonalds	464	7	2.4%	548		2.9%	
Meijer	447	8	2.3%	663		3.5%	
Miami University	444	9	2.3%	485	10	2.6%	
City of Middletown	434	10	2.2%	485		2.6%	
CBS Temporary Services, Inc.				1,582	3	8.4%	
CM Temporary Services, Inc.				952	5	5.0%	
Crown Services 36 LLC				897	6	4.7%	
McGraw/Kokosing				615	7	3.3%	
Garden Manor Extended Care Center				548	8	2.9%	
Kokosing Construction				532	9	2.8%	
Total Estimated City Employment	19,600			18,900			

Principal Tax Payers (Real Property)

Taxpayer	Nature of business	2020		2011
		Rank		
Duke Energy	public utility	1		1
NTE Ohio LLC	energy provider	2		
AK Steel (formerly Armco, Inc.)	steel manufacturing	3		2
Dynegy- Dicks Creek LLC	public utility	4		
AJB Realty LLC	rehabilitation facility	5		
Garden Manor/Boymel Family LLC	retirement facility	6		6
Texas Eastern Transmission	gas pipeline	7		10
Rockies Express Pipeline LLC	gas pipeline	8		3
CTR Partnership LP/Premier Estates	retirement facility	9		
Precision Strip	steel processing	10		4
Southwestern Ohio Steel	steel processing			5
Liberty Retirement Properties	retirement facility			7
Bavarian Woods	apartment complex			8
Chaka-Chak	apartment complex			9



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.
BAN	Bond Anticipation Note – A short-term interest-bearing security issued in advance of a larger, future bond issue.

GLOSSARY

Base Rate	A fixed monthly utility charge that includes customer charges and usage charges that independent other charges and/or adjustments.
Basis of Accounting	A term used to refer when revenues, expenditures, expenses and transfers are recognized in the accounts and reported on the financial statements, specifically relating to the timing of measurements.
BCEMA	Butler County Emergency Management Agency
BCHD	Butler County Health Department
BMP	Best Management Practices
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

GLOSSARY

CMHD	City of Middletown Health Department
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'.
CSO	Combined Sewer Overflows
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, storm water, solid waste disposal). The expenses of an Enterprise Fund are usually financed or recovered through user charges (e.g., refuse 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 differentiate 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.
MCC	Motor Control Central
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.

GLOSSARY

NTE	Construction and asset management company assisting in the construction of the Middletown Energy Center
NSP	Neighborhood Stabilization Program – a federal grant program with goals to stabilize neighborhoods
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.
VFD	Variable Frequency Drive
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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