



City of Middletown, Ohio

2024 Budget

**January 1, 2024 to
December 31, 2024**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Middletown
Ohio**

For the Fiscal Year Beginning

January 01, 2023

Christopher P. Morrill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to the **City of Middletown, Ohio** for its annual budget for the fiscal year beginning **January 1, 2023**. 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, 2024**

Legislative

Mayor.....	Elizabeth Slamka
Vice Mayor	Zachary M. Ferrell
City Council Member.....	Jennifer L. Carter
City Council Member.....	Paul A. Horn
City Council Member.....	Steven L. West

Executive/Administrative

City Manager	Paul J. Lolli
Assistant City Manager.....	Nathan E. Cahall
Assistant City Manager.....	Ashley N. Combs
Development Services Director.....	Devra S. Wells
Assistant Economic Development Director.....	Lisha M. Morlan
Director of Court Services	Steven P. Longworth
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
Acting Police Chief	Eric W. Crank
Public Works & Utilities Director.....	Scott D. Tadych

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SECTION 1

CITY OVERVIEW

May 15, 2024

Honorable Mayor Slamka
Middletown City Council
Citizens of Middletown

It is my distinct privilege to hereby submit the 2024 City of Middletown Adopted Budget. This document contains the recommended expenditure levels for each of the City's funds covering the period January 1, 2024, through December 31, 2024.

After weathering the impacts of a worldwide pandemic and the economic and operational impacts it created, the City of Middletown has emerged financially stronger and in a better position to increase the quality of services provided to the community and reinvest in important areas of infrastructure and human capital. The City, for the first time in many fiscal cycles, has witnessed continued revenue growth which has recently allowed the City to make meaningful strides toward addressing infrastructure replacement, improving public safety services, and investing in programs and projects that will provide long-term dividends. 2024 is expected to mark a resurgence for the City as we reshape and redefine Middletown for the better.

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 2024 budget reflects the City's commitment to work toward fulfilling these goals.

The 2024 Budget document incorporates the needs of the community, strategic planning, financial policies, and departmental short- and long-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 2024, 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 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; 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 revitalize and transform a critical district of our city; the demolition and cleanup of the Middletown Paperboard site with plans for future business redevelopment in mind; the Sonny Hill Jr. Community Center expansion; 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 2023 including:

- Brandt Distillery
- Centerpoint Health
- Cincinnati Elite Orthopedic & Spine
- CVP Middletown Lasik
- Fry Steel Company
- Gravel Road Brewing Company
- Iron Rose Merchantile
- Michaels
- Primo Italian Steakhouse
- Ross RX

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.

2024 Budget

The City of Middletown 2024 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 2024 General Fund budget totals \$41,315,707 for expenditures and \$41,327,464 for revenues. The 2024 Special Revenue Fund budget totals \$57,122,919 for expenditures. The 2024 Debt Service budget totals \$5,351,208 in expenditures. The 2024 Capital Improvement budget includes \$30,546,546 in expenditures. There is \$600,000 budgeted for the Special Assessment Fund and \$42,784,844 in Enterprise Funds. The Internal Service Funds budget is \$12,939,094, the Trust Fund Budget is \$3,138,135 and the Federal Grant budget is \$2,621,835 for 2024.

Assumptions maintained in developing the 2024 budget:

- Keep public safety, economic development, neighborhood development, sustainable finances, revitalization, and street improvements as a priority
- Includes the implementation of the new wage and compensation system adopted by Council for non-union employees so that Middletown can successfully recruit and retain great employees needed to deliver quality services.
- Our Income tax revenue is projected to decrease 2.5% over 2023 budget
- A 0% increase for the City's share of health insurance
- There is no City funding to the Health Department Fund – this is typically at least \$100,000
- There is a reduction of City funding to the Municipal Court Fund of 4.4% compared to 2023 budget.
- General fund expenditures proposed to decrease by 13% compared to 2023 budget largely due to reductions in non-personnel expenses to achieve balanced budget.
- There is a restored General Fund transfer to the Airport Fund of \$200,000
- The General Fund transfer to the Nuisance Abatement Fund was increased to \$300,000.

Changes within the 2024 budget:

Personnel changes:

- Two new patrol Police officer positions
- New Fire Lieutenant (Fire Prevention & Training)
- New Assistant City Manager position added to City Manager office
- Removal of Assistant Development Services Director position

Utility rate increases

Pursuant to Council direction in 2023, the City conducted a comprehensive utility rate study for its water and sewer service rates. The recommendations of the Raftelis study were adopted by City Council in later 2023 and became effective in 2024. The rate adjustments are expected to serve the mid- and long-term operations and capital needs of the City's water and sewer utilities for the next five years.

Capital Projects:

Paving remains a clear and established priority in the 2024 budget. Overall, the City will be spending \$3.9 million of local dollars on paving.

The following listing of capital improvements in 2024 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 (\$4,300,000)

- Local Street Paving - \$3,900,000
- Gateway Enhancements - \$75,000
- Traffic/Parks/Buildings - \$325,000

Sewer Capital (\$7,510,000)

- City Building Pavers - \$300,000
- Downtown Basin - TBD
- Facility Upgrades - \$3,00,000
- System Replacement Program - \$4,200,000
- Geographic Information System (GIS) Improvements - \$10,000

Storm Water Capital (\$1,100,000)

- City Building Pavers - \$300,000
- System Replacement Program - \$1,050,000
- National Pollutant Discharge Elimination System (NPDES) Compliance - \$50,000

Water Capital (\$12,828,000)

- City Building Pavers - \$300,000
- System Replacement - \$5,000,000
- Water Storage Tank - \$7,000,000
- Lead Service Lines (LSLR) Program - \$518,000
- Geographic Information System (GIS) Improvements - \$10,000

In conclusion, I am both pleased and honored to present for use and display this adopted fiscal year 2024 comprehensive City budget document.

Respectfully,



Paul J. Lolli
City Manager

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

FINANCIAL POLICIES AND GOALS

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.

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.

FINANCIAL POLICIES AND GOALS

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, 2022 are summarized as follows:

	<u>Fair Value</u>	<u>Average Maturity</u>
		<u>Years</u>
U.S. Government and Agency	\$50,153,957	2.19
US Treasury Notes	\$16,812,593	2.31
STAR Ohio	\$29,844,325	n/a
Commercial Paper	\$2,315,409	0.3
US Money Market Funds	<u>\$215,478</u>	n/a
	<u>\$99,341,762</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.

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.

FINANCIAL POLICIES AND GOALS

- 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, 2022, the City of Middletown bonded and unbonded debt consisted of:

General Obligation Bonds/Notes (Governmental Funds)	\$28,141,000
Revenue Obligation Bonds/Notes (Governmental Funds)	\$25,877,000
General Obligation Bonds/Notes (Proprietary Funds)	\$6,900,000
Special Assessment Bonds/Notes (Governmental Funds)	<u>\$2,697,000</u>
Total	\$63,615,000

FINANCIAL POLICIES AND GOALS

BOND RATING

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.

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, 2022, the City's compliance with the 10.5% and the 5.5% limitation statutes were as follows:

Total Assessed Valuation	\$866,706,120
(a) 10.5% Limit	\$ 91,004,143
Total Amount of City Debt subject to the 10.5% limit	<u>(33,125,450)</u>
Amount Available Within the 10.5% Limit	<u>\$ 57,878,693</u>
(b) 5.5% Limit	\$ 47,668,837
Total Amount of City Debt subject to the 5.5% limit	<u>33,125,450</u>
Amount Available Within the 5.5% Limit	<u>\$ 14,543,387</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.

On May 3, 2022, Middletown voters approved a 1-mil property tax levy, for a term of twenty-five years in order to fund the cost of constructing four, new fire stations for used by the Middletown Division of Fire. On August 9, 2022, the City issued long term Unlimited Tax General Obligation Bonds in the amount of \$16,800,000 at 4.03% interest, with a maturity date of 12/01/2052. The Term Bond was issued to provide the financing for the construction of four new fire stations.

In July 2023, the City issued Special Obligation Nontax Revenue Notes in the amount of \$6,600,000. The Bond Anticipation Notes were issued for the purpose of paying the cost of the acquisition by the City of approximately 30 acres of real property along Union Road and State Route 122 for a multi-use development, demolition of existing structures and the design, engineering and construction of related and necessary public infrastructure.

FINANCIAL POLICIES AND GOALS

In December 2023, the City issued additional long term Fire Facilities Bonds in the amount of \$10,400,000. The term bond was issued to provide additional financing for the construction of four new Fire Stations for the City.

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, 2022.

	ALL DEBT	EXEMPT	SUBJECT TO LIMIT
General Obligation Bonds	\$ 34,517,000	\$ -	\$ 34,517,000
Special Assessment Bonds	\$ 187,000	\$ 187,000	\$ -
Special Obligation Bonds (street levy)	\$ 19,991,000	\$ 19,991,000	\$ -
Police & Fire Pension Accrued Liability	\$ 892,968	0	\$ 892,968
Enterprise General Obligation Bonds	\$ 4,688,000	\$ 4,688,000	\$ -
Capital Leases (Water/Sewer Meters)	\$ -	0	\$ -
Notes	\$ 17,850,000	\$ 5,500,000	\$ 12,350,000
Total Debt	<u>\$ 78,125,968</u>	<u>\$ 30,366,000</u>	<u>\$ 47,759,968</u>

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.

CITY OF MIDDLETOWN STRATEGIC SUMMARY

- Support a full spectrum of businesses that provides opportunities for a diverse range of jobs for people at all skill and income levels.



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.

MIDDLETOWN, OHIO

Situated on the banks of the Great Miami River in Southwestern Ohio, Middletown is located in Butler and Warren Counties. Middletown is a vibrant, dynamic and diverse community of approximately 50,998 people. It is part of the Cincinnati metropolitan area, located 29 miles northeast of Cincinnati and 20 miles southwest of Dayton.



Conveniently located on Interstate-75 between Cincinnati and Dayton, Middletown residents and visitors a vast array of local and regional amenities that create a strong community and an active lifestyle. With its 23 constituent neighborhoods, Middletown as the 17th largest community in Ohio, 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 (MWO), located near downtown, there are two international airports located within 1 hour from the City. The City's location is within 600 miles of more than 60% 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, making it such an exceptional city to live, work, and play! 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 Very Merry Middletown; a collection of holiday attractions engaging the community in the season's celebrations from late November through early January.

Downtown Middletown



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, Airport Commission, Port Authority, Tax Incentive Review Council, and many others.

Downtown



Downtown – Sunset on Central Avenue facing west

The downtown area of Middletown is experiencing a new renaissance through regional arts, events, and entertainment. 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.

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, with several additional shopping areas and numerous specialty stores located within close proximity to the city, as well as along the city's I-75 corridor.



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

With more than 30 parks and 330 acres of park space, the Middletown Parks System offers an array of spaces for active and passive activities. Encompassing a wide assortment of parks, there is a variety of recreational opportunities and park programs available to the community, to provide casual enjoyment, sports and recreation. Starting in 2022, free Wi-Fi internet service in six of the City's major parks transforms 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
- Pickleball court complex
- 2 Splash Pads
- 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: The Canal 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 Middletown High School

Post-Secondary Education

Miami University Middletown (MUM) 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, MUM offers certificate programs, associate degrees, bachelor's degrees, and beginning course work for most four-year degrees.

Campus



Johnston Hall at Miami University Middletown

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 is a 324-bed, level III trauma center with an accredited Senior Emergency Center in Middletown, affiliated with Premier Health. 260-acre site offers an array of health services and medical needs 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.

Atrium Medical Center on Premier Health Campus

The premier health campus includes the following facilities:

- 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, near the Premier Health Campus, serves over 2,500 area veterans with services such as; 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 Emergency Room/Outpatient facility with the Kettering Breast Evaluation Center is a 15-acre campus offering full-service emergency department, outpatient lab and imaging services with a medical building for physician practices. The 65,000 square foot center provides comprehensive care that is centered on the whole-patient-mind, body, and spirit.

Primary Health Solutions (PHS) is a non-profit, safety-net healthcare provider serving Southwest Ohio with centers throughout 6 locations. Patients receive quality, affordable, integrated care, and most insurance plans, including Medicare, Medicaid, and private insurance are accepted. PHS offers a sliding scale for uninsured and underinsured patients.



Primary Health Solutions – Middletown, Ohio

Industry

Middletown fulfills 2 of the 3 main industrial sectors: manufacturing and utilities. We are very proud of our industrial history in steelmaking, paper and packaging, and chemical production. Having such a long-standing industrial fabric, Middletown is robust with companies of all sizes and especially multi-generation owned businesses.



Cliffs Steel Research & Innovation Center

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

The Cleveland, Ohio based firm specializes in mining, beneficiation, and pelletizing of iron ore, employs 2,500+ at their Middletown Works facility, and the Middletown Research and Innovation Center, which 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, and is an integrated steel operation with carbon steel melting, casting, hot- and cold-rolling and finishing operations, which all serve the automotive, appliance, heating, ventilation, air conditioning, culvert and distributions markets.

NTE Middletown Energy Center is one of the cleanest, most efficient natural gas power plants in the nation. The 475-megawatt natural-gas-fired electric generating facility, provides clean, reliable power to 400,000 homes while serving as an economic development catalyst for the City and surrounding region.

Middletown Energy Center





Akers Packaging

Now a third-generation owned independent box manufacturer with over 50 years of experience, Akers Packaging Service Group has acquired or started 14 paper and packaging-related businesses, with 15 facilities across 6 states: Illinois, Indiana, Michigan, Ohio, Kentucky, West Virginia. Akers Packaging delivers custom corrugated containers on tight deadlines with high-quality products through their teams of innovative professionals — including in-house engineers, designers, and technicians.

Quaker Houghton is the global leader in industrial process fluids. With a robust presence around the world, including operations in over 25 countries, their customers include thousands of the world's most advanced and specialized steel, aluminum, automotive, aerospace, offshore, can, mining, and metalworking companies. With approximately 4,700 employees worldwide, including chemists, engineers and industry experts, they partner with customers to improve operations so they can run more efficiently. Middletown's Quaker Chemical Corporation is located on Yankee Road.



Airport



The Middletown Regional Airport/Hook Field (MWO) plays an increasingly important role in the future economic development of Middletown, Butler County, and the surrounding communities. Hook Field plays an integral role to serve the growing air transportation needs of area residents, local businesses, and regional commerce. Owned and operated by the City of Middletown, the General Aviation Airport serves both corporate and private aircraft. Hook Field is conveniently located between Cincinnati and Dayton with easy access to Interstate 75. Middletown Regional Airport/Hook Field contains 13 City-owned buildings consisting of 66 T-Hangar units, 2- 50'x50' aircraft hangar units, an 8,000 sq.ft. Terminal Building, a 24,000 sq. ft. maintenance hangar, and 39,000 sq. ft. of corporate/community hangar space. The City also owns and operates a 40,000 gallon above ground aviation fuel storage facility. With approximately 110 based aircraft, over 40,000 annual aircraft operations and 160,000 gallons of aviation fuel sales each year, the Airport is accessible 24 hours a day, 7 days a week. The City is continuing to invest in the facility's infrastructure to handle the growing number of tenants and traffic.

Economic Outlook



Boasting a diversified economic portfolio, The City of Middletown has continuous investments from a variety of businesses including industrial, commercial, educational, restaurant, retail, hospitality, recreational, and medical facilities. Once primarily a “blue-collar” steel and paper mill town, education, aviation, health care, research and development, and athletic focuses are being added into the mix of all that our great city has to offer.

As the state of Ohio is advancing the collective strategy for Advanced Air Mobility (AAM) flights and a pathway for integration, the Middletown Airport (MWO) is positioned in perfect geographic location for Southwest Ohio, sitting just outside the congested air spaces Cincinnati and Dayton international airports; CVG and DAY (respectively). Ohio is the only state with a statewide strategy for AAM flights and integration within urban centers and rural communities and has established a corridor for autonomous flight testing and planning with the goal of connecting Cleveland, Columbus, Cincinnati, and beyond. The proposed future air corridor for this region runs directly through Middletown!

New industries and commercial businesses, three college campuses and healthcare industry growth are underway, and strategic planning and development are necessary to continue the exciting momentum. The East End is transforming with Renaissance Pointe – a collaborative project with Warren County Port Authority to strategically place a sports complex with hotels, meeting/event venue, high end residential options and unique, mixed-use commercial and eatertainment tenants. The expectation is to bring over 100,000+ new visitors per year to the area.

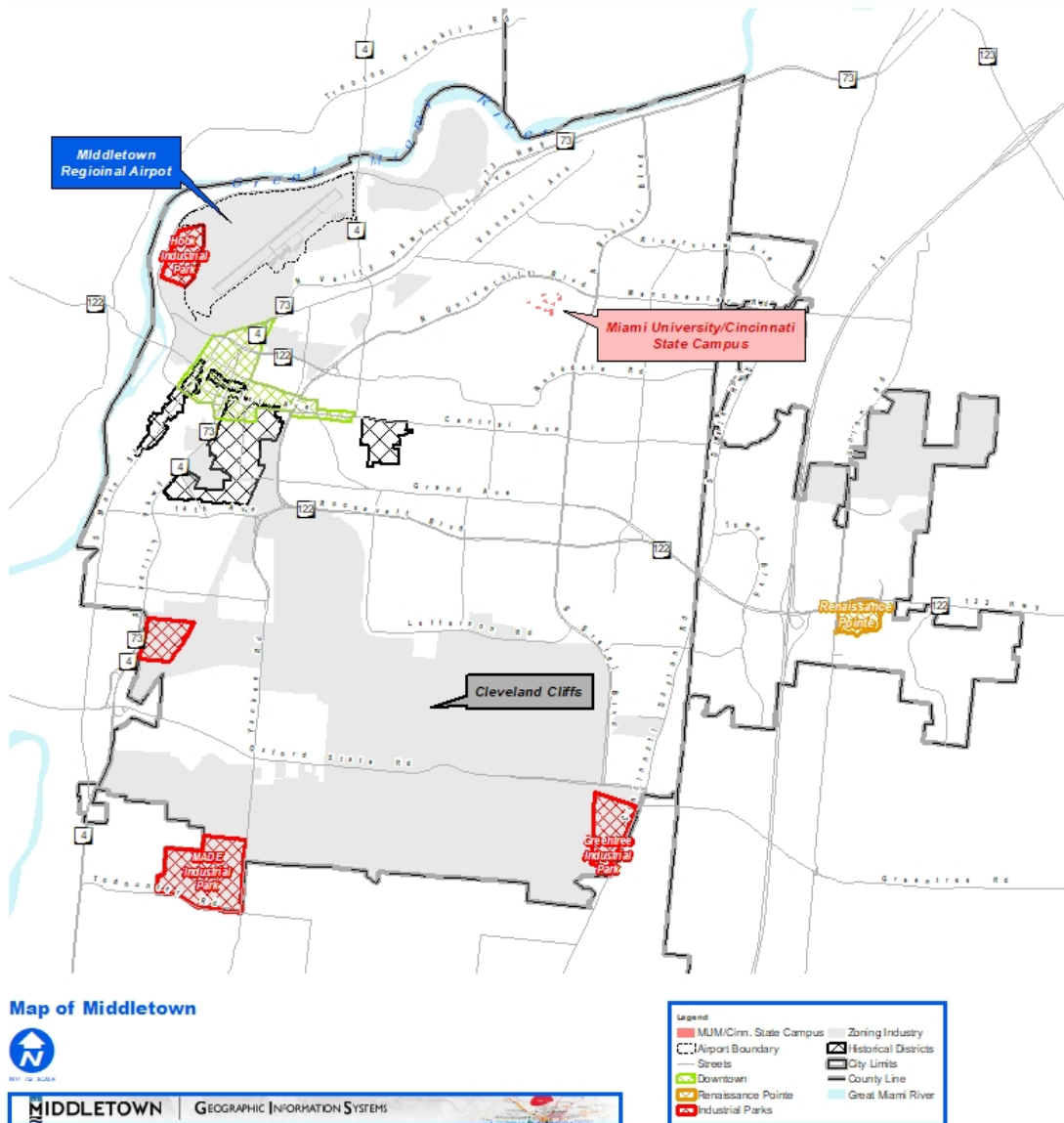
In an effort to expand our housing portfolio and support happy, healthy living, the downtown area is being redeveloped for urban core living with mixed-use commercial space to support the highly sought-after work/life balance. These are all tangible signs of growth and increased interest in The City. Our geographic proximity between the congested areas of Dayton and Cincinnati, poises Middletown for exciting resurgence as the only sprawl from those congested areas IS to Middletown! 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. The Sawyers Mill neighborhood features 25 acres of wooded cul-de-sac new home sites. Market rate apartments have been constructed that offer the option of fine living with park like and clubhouse amenities and 24 hour maintenance for the resident. Two historic school sites will offer single family detached homes and townhomes to fill the “missing middle” gap.

Year-round downtown events engage Middletown residents at summer concert series, First Friday events, Middletown Arts Festival; a free arts festival which features local artists and musicians, Thunderfest; a car show featuring Hot Rods, Street Rods, Rat Rods, classic cars and motorcycles, DORA district, historic tours, haunted tours, and Very Merry Middletown activities with ice skating, Christmas light tours, and many others. 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.

*Interstate 75 –
Middletown, Ohio exit
at State Route 122
facing east (above)
and west (below)*





Document Path: W:\City Services\Economic Development\Budget Book 2024\City Overview.mxd

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.

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.

The City entered into a consent decree with the Ohio and US EPAs in 2018. As part of the signed agreement, the City is required to implement projects outlined in the Long-Term Control Plan (LTCP). These projects will address the City's combined sewer overflows (CSOs) into the Great Miami River as well as the City's aging wastewater infrastructure. The Downtown CSO Storage Basin is the first of two large CSO storage facilities that the City is required to construct. Based on the hydraulic modeling of the City's combined sewer system and the required level of control, the size of the storage facility is 5.1 MG. Construction of the facility started in 2023. The consent decree requires substantial completion by the end of 2025.

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 was 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.

Street Paving project for 2024 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 2024 will pave the following streets (or portions of):

- Manchester Road – Breiel Blvd. east to City limits
- Breiel Blvd. – Rosedale Rd. to Manchester Rd.
- Grand Ave. – Breiel Blvd. to The Alameda

****Preliminary list – Streets may change**



2023 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 2022 fiscal year end Comprehensive Annual Financial Report. This was the 35th year in a row to receive this award.*
- *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, 2020, 2021, and 2022.*
- *Water and Sewer Administration opened a total of 3,272 accounts in 2023:*
 - *Commercial Accounts – 149*
 - *Industrial Accounts – 1*
 - *Residential Accounts – 3,101*
 - *Multi-Unit Accounts – 17*
 - *Miscellaneous Accounts - 4*
- *Water and Sewer Administration closed a total of 3,200 accounts in 2023:*
 - *Commercial Accounts – 150*
 - *Industrial Accounts – 5*
 - *Residential Accounts – 3,022*
 - *Multi-Unit Accounts – 22*
 - *Miscellaneous Accounts - 1*
- *Income Tax Division had 6,370 walk-in customers and 374 new withholding accounts. Income tax revenue totaled \$42,418,677.53*
- *Accounts receivables processed approximately 7,256 cash receipts.*
- *Account payables issued 10,728 checks totaling \$71,386,373.90:*
 - *Water refunds – 739 checks totaling \$92,346.25*
 - *Income tax refunds – 633 checks totaling \$487,284.24*
 - *Vendor payments – 9,356 checks totaling \$70,806,743.41*

2023 PERFORMANCE METRICS

Finance Department, (continued)

- *Payroll processed 136 payrolls, set up 50 new employees, closed out 54 employees who terminated employment (including seasonal and part-time), and issued term pays to 41 employees. (A yearly total of 23 term pays are included in total number of payrolls processed)*
- *Purchasing issued 652 purchase orders and held 38 bid openings*

Public Works Department

- *Electronics Maintenance – Traffic signals repaired – 514*
- *Parks/Grounds Maintenance – Trees removed & Planted – 181*
- *Parks/Grounds Maintenance – Trees trimmed & mulched – 177*
- *Parks/Grounds Maintenance – Hours removing brush and limbs – 528*
- *Parks/Grounds Maintenance – Hours overseeing mowing contractors – 661*
- *Parks/Grounds Maintenance – Playground equipment repaired – 5*
- *Parks/Grounds Maintenance – Hours picking up litter & debris – 668*
- *Parks/Grounds Maintenance – Hours for special events – 2,1449*
- *Parks/Grounds Maintenance – Hours for maintenance of splash pads – 35.5*
- *Parks/Grounds Maintenance – Hours treating with pre-emergent/herbicides – 136*
- *Parks/Grounds Maintenance – Hours spent on flowerbed maintenance/design – 279*
- *Municipal Garage – Fuel usage for City vehicles and equipment - \$595,178.90*
- *Sewer Maintenance – Cleaned 9,374 feet of sewer mains*
- *Storm Water/Sewer Maintenance – Lane miles swept - 2,564*
- *Streets Maintenance – Tons of asphalt used in pothole patching/water cut repairs – 891.17*
- *Streets Maintenance – Street signs repaired/replaced/removed – 154*
- *Streets Maintenance – Amount of AC20 (tar) used for potholes/water cuts – 743.07 gallons*
- *Streets Maintenance – Number of snow events – 12*
- *Streets Maintenance – Regular hours for snow removal (all divisions) – 578.75*
- *Streets Maintenance – Overtime hours for snow removal (all divisions) – 1,567.25*
- *Streets Maintenance – Tons of salt used during snow events – 3,172*
- *Water Reclamation – Millions of gallons of wastewater treated – 6,407.93*

2023 PERFORMANCE METRICS

Public Works Department (continued)

- *Water Reclamation – Millions of gallons of wastewater treated (daily average) – 17.56*
- *Water Maintenance – Water mains repaired – 40*
- *Water Treatment – Millions of potable water produced – 3,800.11*

Police Department

- *Total calls for service- 46,863*
- *Total arrests – 2,966*
- *Total DUI arrests – 151*
- *Total traffic accidents – 908*
- *Total Citizen Complaints - 6*
- *Total “Use of Force” incidents – 108*
- *Total warrants served – 1,928*
- *Total cases assigned to Detectives – 398*
- *Total training hours – 4,517*

Fire Department

- *Total calls – 12,713*
- *Total Fire calls – 2,489*
- *Total EMS calls – 10,224*
- *Total Fire inspections – 373*
- *Total Unit Responses – 17,380*

Law Department

- *Civil Division – Contracts reviewed – 225*
- *Civil Division – Legislation reviewed/drafted – 164*
- *Criminal Division – Pending cases in Middletown Municipal Court – 8,746*
 - *Felonies - 745*
 - *Misdemeanors – 2,562*
 - *OVI - 243*
 - *Traffic – 5,196*

2023 PERFORMANCE METRICS

Law Department (continued)

- *Criminal Division – Letters sent (RE: private complaints) – 0*
- *Criminal Division – Letters created for MPD – 38*
- *Criminal Division – Appeals filed by/against the City – 1*
- *Office of Administrative Hearings – Notices of Civil Offenses sent by all departments – 184*
- *Office of Administrative Hearings – Number of hearings held for Notices of Civil Offense – 18*

Health Department

- *Birth Certificates issued – 3,979*
- *Death Certificates issued – 3,917*
- *Birth Certificates filed – 862*
- *Death Certificates filed – 1,035*
- *Indigent Cremations – 34*
- *Food Service Operations/Vending Inspections/Mobiles – 516*
- *Retail Food Establishment Inspections – 187*
- *Swimming Pool Inspections – 121*
- *Animal Bite Investigations - 114*
- *Sewage Inspections – 40*
- *Jail Inspection – 1*
- *Campground Inspection – 6*
- *School Environmental Inspections – 40*
- *Smoking Ban Enforcement Inspections – 4*
- *Body Art Inspections – 9*
- *Complaints – 53*
- *Consultation -109*
- *Facility Plan Reviews- 23*

2023 PERFORMANCE METRICS

Conference Calls - Health Commissioner & Assistant Health Commissioner/Environmental Health Director:

- *ODH Conference Call*
- *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*
- *Southwest Ohio Food Roundtable*
- *ODH Swimming Pool Conference Call*
- *AOHC Spring Conference*
- *AOHC Fall Conference*

Community Meetings attended by Health Commissioner:

- *Rotary Presentation*
- *MLK Presentation*
- *Centerpoint Board Meeting & Program Committee*
- *Harm Reduction Regional Exchange*
- *EOC with Butler County*
- *OneOhio Board Meeting*
- *Butler County Cares Meeting with County Commissioner, Cindy Carpenter*
- *Kiwanis Presentation*
- *County Unhoused/Housing Committee*
- *Mental Health Action Circle*
- *Executive Housing Committee*
- *Comprehensive Plan Task Force*
- *Middletown Connect (OHIZ)*
- *YWCA Board*



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 2023 are the beginning of the year cash balances. The 2024 beginning cash balances are estimated, assuming that all of the expenditures budgeted for 2023 are spent. Fund balances at the end of 2024 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 2024 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

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 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 decreased 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 issued \$15.1 Million in debt for several water and sewer capital improvement projects in 2022. Expenditures will showed 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 Pan 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.

In May 2022, Middletown voters overwhelmingly passed a one mill property tax levy to finance the building of four new fire stations with a projected cost of \$16.8 million. Design work and initial stages of construction began in late 2022 and has continued into 2023. Fire Headquarters on Yankee Road and Cherry Street and Station 82 on State Route 122 will be the first stations built. These two are expected to be complete by the end of 2024. Construction on Station 81 on Henry Avenue and Charles Street and Station 85 on Sophie Avenue and Stolz Drive will begin in 2024 and is expected to be complete in spring of 2025.

As of December 31, 2023, the City's ending net position increased 15.8%. Charges for service are the City's largest source of revenue; they increased 5.1% in 2023. In 2023, the City completed a utility rate study, which will result in an increase in business-type revenue in 2024 and beyond.

Current Financial Environment

Long Term Control Plan projects, paving, sewer system upgrades and water distribution system upgrades are the major capital improvement projects for 2024. Street paving projects will continue to be and are still high priority after years of limited funding and neglect.

City income tax revenues account for 49.35% of the projected 2024 General Fund revenues; 59.57% collectively with the Public Safety Levy income tax. Income Tax revenue is expected to decrease 2.5% over the 2023 budget.

Charges for services are expected to increase by 5.8% in 2024. This is generally driven by increases in expected Emergency Services fee and Administrative fees. Utility rate increases are expected to serve the operations and capital needs of the City's water and sewer utilities over the next five years.

2024 general fund expenditures in the amount of \$41,315,707 are expected to decrease by 13.1% over the prior year's budget in the amount of \$47,529,107. This is largely due to reductions in non-personnel expenses to achieve a balanced budget.

The City's Investments stand at just under \$100 Million, up from approximately \$68 Million in the prior budget presentation. Interest yields remain consistent from 2023 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 2024. The City is also focused on maintaining and growing a dedicated workforce to ensure citizens 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	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget	2025 Projected	2026 Projected	2027 Projected
BEGINNING BALANCE: 1/1	\$5,748,060	\$8,636,332	\$9,659,035	\$11,327,134	\$13,818,652	\$15,963,619	\$13,607,548	\$16,052,982	\$18,522,871	\$21,017,458
PROJECTED REVENUES										
PROPERTY TAXES	2,594,843	2,660,876	2,801,073	3,203,253	3,203,253	3,203,253	3,493,253	3,528,186	3,563,467	3,599,102
LICENSES & PERMITS	455,002	395,806	517,802	607,139	607,139	613,210	819,342	827,535	835,811	844,169
INTERGOVERNMENTAL	2,257,346	1,764,626	1,356,590	1,657,711	1,771,256	2,023,460	1,930,208	1,949,510	1,969,005	1,988,695
FINES & FORFEITURES	8,138	16,737	15,710	20,237	21,512	20,911	26,869	27,138	27,409	27,683
CHARGES FOR SERVICES	4,680,524	4,370,948	4,366,899	4,658,847	4,658,847	5,341,441	5,653,721	5,710,258	5,767,361	5,825,034
INTEREST INCOME	114,958	264,645	169,816	144,206	144,206	118,682	164,701	166,348	168,012	169,692
RENTALS AND LEASES	98,412	88,937	67,941	52,241	71,323	72,036	72,756	73,484	74,218	74,961
MISC. REVENUE	1,843,050	1,513,720	3,269,581	2,684,376	1,444,644	1,459,091	2,410,325	2,434,428	2,458,773	2,483,360
INCOME TAX & PS LEVY TRANSFERS	18,798,213	19,761,000	18,196,950	24,095,762	22,373,237	23,102,088	24,619,773	24,865,971	25,114,630	25,365,777
TRANSFERS-IN	2,937,112	2,617,000	5,904,130	2,783,931	2,825,325	2,964,451	3,128,677	3,159,964	3,191,563	3,223,479
TOTAL REVENUES	33,787,598	33,454,295	36,666,492	39,907,703	37,120,742	38,918,623	42,319,625	42,742,821	43,170,250	43,601,952
PROJECTED EXPENDITURES										
TOTAL PERSONAL SERVICES	23,130,515	24,042,294	24,370,044	25,419,831	26,197,929	28,911,787	29,951,051	30,250,562	30,553,067	30,858,598
CAPITAL OUTLAY	1,122,770	1,239,981	2,465,904	2,802,189	1,370,306	3,298,527	1,491,751	1,506,669	1,521,735	1,536,953
OTHER	6,646,041	7,149,317	8,162,445	9,194,165	7,407,540	9,064,380	8,431,389	8,515,703	8,600,860	8,686,869
TOTAL EXPENDITURES	30,899,326	32,431,592	34,998,393	37,416,185	34,975,775	41,274,694	39,874,191	40,272,933	40,675,662	41,082,419
ENDING BALANCE 12/31	\$8,636,332 28.6%	\$9,659,035 31.3%	\$11,327,134 34.9%	\$13,818,652 39.5%	\$15,963,619 42.7%	\$13,607,548 38.9%	\$16,052,982 38.9%	\$18,522,871 46.5%	\$21,017,458 52.2%	\$23,536,991 57.9%

Income Tax

INCOME TAX	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget	2025 Projected	2026 Projected	2027 Projected
BEGINNING BALANCE: 1/1	\$445,733	\$380,773	\$466,091	\$76,872	\$1,862,234	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
PROJECTED REVENUES										
INCOME TAXES	24,941,368	26,309,538	23,726,902	35,134,997	29,871,732	32,114,509	33,935,654	34,275,011	34,617,761	34,963,938
TOTAL REVENUES	24,941,368	26,309,538	23,726,902	35,134,997	29,871,732	32,114,509	33,935,654	34,275,011	34,617,761	34,963,938
PROJECTED EXPENDITURES										
TOTAL PERSONAL SERVICES	554,600	586,430	589,851	629,088	658,447	675,645	672,171	658,447	658,447	658,447
CONTRACTUAL SERVICES	59,041	39,009	31,831	63,233	47,440	97,472	63,280	47,440	47,440	47,440
COMMODITIES	5,316	8,218	5,955	3,298	6,520	6,520	6,000	6,520	6,520	6,520
CAPITAL OUTLAY	11,348	4,673		0	1,000	1,000	2,000	2,020	2,040	2,061
TRANSFERS OUT	24,376,022	25,585,890	23,488,485	32,654,016	30,995,559	31,333,872	33,192,203	33,560,584	33,903,313	34,249,471
TOTAL EXPENDITURES	25,006,327	26,224,220	24,116,122	33,349,635	31,708,966	32,114,509	33,935,654	34,275,011	34,617,761	34,963,938
ENDING BALANCE 12/31	\$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%	\$25,000 0.1%

Health

HEALTH FUND	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget	2025 Projected	2026 Projected	2027 Projected
BEGINNING BALANCE: 1/1	\$169,128	\$154,490	\$98,490	\$714,449	\$848,329	\$567,393	\$553,099	\$289,601	\$23,468	(\$245,326)
PROJECTED REVENUES										
INTERGOVERNMENTAL	72,587	18,335	522,628	389,825	59,135	167,698	175,300	177,053	178,824	180,612
CHARGES FOR SERVICES	209,955	282,210	281,474	288,859	306,235	287,433	284,546	287,391	290,265	293,168
MISC. REVENUE	82,514	76,472	133,959	166,939	133,953	5,000	44,000	44,440	44,884	45,333
TRANSFERS-IN	150,000	150,000	441,918	241,500	103,500	0	200,000	202,000	204,020	206,060
TOTAL REVENUES	515,056	527,017	1,379,979	1,087,123	602,823	460,131	703,846	710,884	717,993	725,173
PROJECTED EXPENDITURES										
TOTAL PERSONAL SERVICES	437,023	489,218	620,754	698,022	674,534	780,034	822,793	831,021	839,331	847,724
CAPITAL OUTLAY	4,796	4,796	61,262	4,796	4,800	4,800	4,800	4,848	4,896	4,945
OTHER	87,874	89,002	82,005	250,425	204,425	237,950	139,751	141,149	142,560	143,986
TOTAL EXPENDITURES	529,693	583,016	764,021	953,243	883,759	1,022,784	967,344	977,017	986,788	996,655
ENDING BALANCE 12/31	\$154,490 33.2%	\$98,490 18.6%	\$714,449 122.5%	\$848,329 111.0%	\$567,393 59.5%	\$4,740 0.5%	\$289,601 28.3%	\$23,468 2.4%	(\$245,326) -25.1%	(\$516,809) -52.4%

Table 2.1 Major Fund Financial Plans

MAJOR PROGRAMS AND FUNCTIONS

Public Safety - \$28.6 million

Approximately \$28.6 million, a \$642,965 or 2.3% increase over the 2023 budget of \$27.9 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	2024 Budget	2023 Budget	Increase/Decrease Percentage	Increase/Decrease Amount
Total Public Safety	\$ 28,584,989	\$27,942,024	2.30%	\$ 642,965

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.

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 2024, there is an addition of two new Patrol Officers with an overall budget of \$16,614,124.



K9 Officer Maverick

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	2023 Budget	2024 Budget	Increase/Decrease	2023	Percentage of 2023 budget	2024	Percentage of 2024 budget
100	Police Administration	\$ 896,575	\$ 869,347	3.13%	\$ 896,575	5.56%	\$ 869,347	5.23%
100	Criminal Investigation	1,655,893	1,647,987	0.48%	\$ 1,655,893	10.28%	\$ 1,647,987	9.92%
100	Narcotics	850,089	408,355	108.17%	\$ 850,089	5.28%	\$ 408,355	2.46%
100	Uniform Patrol	8,406,668	8,778,741	-4.24%	\$ 8,406,668	52.17%	\$ 8,778,741	52.84%
100	Police Services	398,901	429,791	-7.19%	\$ 398,901	2.48%	\$ 429,791	2.59%
100	Dispatch	1,520,898	1,672,677	-9.07%	\$ 1,520,898	9.44%	\$ 1,672,677	10.07%
100	Jail	1,521,643	1,547,681	-1.68%	\$ 1,521,643	9.44%	\$ 1,547,681	9.32%
242	Law Enforcement Trust	325,000	863,921	-62.38%	\$ 325,000	2.02%	\$ 863,921	5.20%
243	Mandatory Drug Fine	384,791	197,573	94.76%	\$ 384,791	2.39%	\$ 197,573	1.19%
251	Police Grants	153,990	198,051	-22.25%	\$ 153,990	0.96%	\$ 198,051	1.19%
	Total Police	\$ 16,114,448	\$16,614,124	-3.01%	\$ 16,114,448	100.00%	\$ 16,614,124	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 saw 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. The 2024 budget of \$11,970,865 shows a 1.21% increase from 2023.

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	2023 Budget	2024 Budget	Increase/Decrease	2023	Percentage of 2023 budget	2024	Percentage of 2024 budget
100	Fire Administration	\$ 462,050	\$ 460,494	-0.34%	\$ 462,050	3.91%	\$ 460,494	3.85%
100	Fire Operations	10,581,822	10,584,848	0.03%	10,581,822	89.47%	10,584,848	88.42%
100	Fire Prevention	766,119	907,938	18.51%	766,119	6.48%	907,938	7.58%
229	EMS	17,585	17,585	0.00%	17,585	0.15%	17,585	0.15%
	Total Fire	\$ 11,827,576	\$11,970,865	1.21%	\$ 11,827,576	100.00%	\$ 11,970,865	100.00%

Table 2.4 Major Programs and Functions – Fire

Community Environment - \$4.78 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.

For 2024, the Nuisance Abatement Fund has a budget of \$750,890, an increase of \$600,890 or 303% over the 2023 Budget of \$186,101.

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 2024 budget of \$666,872 is 13.9% higher than the 2023 budget. This is due to higher expected capital outlay costs in 2023.

Planning sees a decrease of 19.18% from the 2023 budget of \$1,296,664, to the 2024 budget of \$918,123. This is due to the decrease in contractual services.

Fund	Division	2023 Budget	2024 Budget	Increase/Decrease	2023	Percentage of 2023 budget	2024	Percentage of 2024 budget
100	Building Inspection	648,249	666,872	2.87%	648,249	12.74%	666,872	13.93%
100	Planning & Zoning	1,296,664	918,123	-29.19%	1,296,664	25.49%	918,123	19.18%
254	HOME Program	416,136	1,854,007	345.53%	416,136	8.18%	1,854,007	38.72%
260	Nuisance Abatement	658,426	581,000	-11.76%	658,426	12.94%	581,000	12.13%
429	Community Development Act 1974	2,042,245	742,828	-63.63%	2,042,245	40.14%	742,828	15.51%
736	Community Development Escrow	25,550	25,000	-2.15%	25,550	0.50%	25,000	0.52%
	Total Community Environment	\$ 5,087,270	\$ 4,787,830	-5.89%	\$ 5,087,270	100.00%	\$ 4,787,830	100.00%

Table 2.5 Major Programs and Functions – Community Environment

Capital Improvements - \$31.1 million

A total of \$31.1 million is budgeted for capital improvements and items associated with those capital improvements. This a decrease of 38.2%, over the 2023 budget of \$43 million. The majority of the budgeted improvements are as follows:

- Enterprise Funds (Water, Sewer, Storm Water & Airport) budgeted \$21.7 million
- Capital Improvement Fund budgeted \$0.8 million
- Special Assessment Funds budgeted \$7.9 million
- Computer Replacement Fund budgeted \$0.6 million

The Special Assessment Fund for the 2024 Budget is the 2024 Sidewalk, Curb and Gutter Program Fund. The 2018, 2019, 2020, 2021, 2022 and 2023 Sidewalk, Curb and Gutter Program Funds have no expenditures budgeted for 2024. Property owners, the beneficiaries of these projects, are assessed for the cost of these projects.

The Capital Improvements Fund budgeted \$0.8 million for 2024. Street improvements are the main focus of this budget with approximately \$0.4 million spent on Local Street paving. The City will also contribute \$200,000 to replacing the walk-way pavers on the City Building Plaza, \$30,000 on park improvements, \$95,000 on traffic signal upgrades, and \$75,000 on continued improvements to the I-75 Gateway.

The Storm Water Fund will aid in the replacing walkway pavers and will contribute \$300,000 in 2024. 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 Improvement Fund has a budget of \$210,000 in 2024, 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 Water and Sewer funds will spend \$12.8 million and \$7.6 million, respectively, in the continued maintenance, replacement and major repairs of the City's water and sewer systems during 2024. 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 \$240,000 budget for 2024. 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	2023 Budget	2024 Budget	Increase/Decrease	Percentage of 2023 budget	2023	2024	Percentage of 2024 budget
220	Capital Improvement	\$8,470,523	\$800,000	-90.56%	2.57%	\$8,470,523	\$800,000	19.67%
415	Storm Water Capital Reserve	1,420,953	1,100,000	-22.59%	3.53%	1,420,953	1,100,000	3.30%
481	Downtown Improvement	318,483	326,738	2.59%	1.05%	318,483	326,738	0.74%
485	Economic Development Bond Service	154,218	7,108,801	4509.58%	22.82%	154,218	7,108,801	0.36%
492	Airport Improvement	662,250	210,000	-68.29%	0.67%	662,250	210,000	1.54%
494	Water Capital Improvement	13,037,147	12,828,950	-1.60%	41.19%	13,037,147	12,828,950	30.28%
495	Sewer Capital Reserve	17,184,717	7,590,706	-55.83%	24.37%	17,184,717	7,590,706	39.91%
498	Computer Replacement	1,043,235	240,000	-76.99%	0.77%	1,043,235	240,000	2.42%
499	Property Development	265,047	341,350	28.79%	1.10%	265,047	341,350	0.62%
894	2023 Sidewalk Curb & Gutter	500,000	0	-100.00%	0.00%	500,000	0	1.16%
895	2024 Sidewalk Curb & Gutter	0	600,000	0.00%	1.93%	0	600,000	0.00%
	Total Capital & Special Assessment	\$43,056,573	\$31,146,545	38.24%	100.00%	\$43,056,573	\$31,146,545	100.00%

Table 2.6 Major Programs and Functions – Capital & Special Assessment

Internal Service - \$12.9 million

The Municipal Garage Fund has a \$5.8 million budget in 2024, up 13% from \$5.1 million in 2023, which has \$1.9 million budgeted for purchase of vehicles and equipment. 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 has a \$7.1 million budget for employee health care, in 2024. There is a 2% increase from the 2023 budget of \$6.9 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	2023	2024	Increase/Decrease	Percentage of 2023 budget	2023	2024	Percentage of 2024 budget
605	Municipal Garage	\$5,134,698	\$5,802,464	13.00%	42.33%	\$5,134,698	\$5,802,464	44.84%
661	Employee Benefits	6,996,696	7,136,630	2.00%	57.67%	6,996,696	7,136,630	55.16%
	Total Internal Services	\$12,131,394	\$12,939,094	6.66%	100.00%	\$12,131,394	\$12,939,094	100.00%

Table 2.7 Major Programs and Functions – Internal Service

General Government - \$12.3 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 \$12.3 million for 2024.

Fund	Division	2023 Budget	2024 Budget	Increase/Decrease	2023	Percentage of 2023 budget	2024	Percentage of 2024 budget
100	City Council	\$170,721	\$170,929	0.12%	\$170,721	1.08%	\$170,929	1.38%
100	City Manager's Office	683,198	995,373	45.69%	683,198	4.34%	995,373	8.06%
100	Finance Administration	318,539	337,217	5.86%	318,539	2.02%	337,217	2.73%
100	Treasury	263,192	257,652	-2.10%	263,192	1.67%	257,652	2.09%
100	Purchasing	112,404	112,732	0.29%	112,404	0.71%	112,732	0.91%
100	Information Systems	766,714	794,045	3.56%	766,714	4.87%	794,045	6.43%
100	Human Resources	530,982	489,412	-7.83%	530,982	3.37%	489,412	3.96%
100	Law	1,312,421	1,262,235	-3.82%	1,312,421	8.34%	1,262,235	10.22%
100	Building Maintenance	1,335,968	659,372	-50.64%	1,335,968	8.49%	659,372	5.34%
100	Economic Development	1,351,725	808,799	-40.17%	1,351,725	8.59%	808,799	6.55%
100	Communications	216,699	264,133	21.89%	216,699	1.38%	264,133	2.14%
100	Engineering	353,123	335,468	-5.00%	353,123	2.24%	335,468	2.72%
100	Non- departmental	3,143,558	2,758,113	-12.26%	3,143,558	19.97%	2,758,113	22.33%
210	Grounds Maintenance	306,119	300,633	-1.79%	306,119	1.94%	300,633	2.43%
230	Taxation	780,637	743,451	-4.76%	780,637	4.96%	743,451	6.02%
249	Civic Development	288,940	225,000	-22.13%	288,940	1.84%	225,000	1.82%
266	American Rescue Plan Act	2,631,963	650,000	-75.30%	2,631,963	16.72%	650,000	5.26%
510	Water Administration	606,447	612,361	0.98%	606,447	3.85%	612,361	4.96%
520	Sewer Administration	569,352	572,868	0.62%	569,352	3.62%	572,868	4.64%
	Total General Government	\$15,742,702	\$12,349,793	-21.55%	\$15,742,702	100.00%	\$12,349,793	100.00%

Table 2.8 Major Programs and Functions – General Government

Leisure - \$1.2 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	2023 Budget	2024 Budget	Increase/Decrease	2023	Percentage of 2023 budget	2024	Percentage of 2024 budget
100	Community Center	\$ 206,000	\$ 196,000	-4.85%	\$ 206,000	16.78%	\$ 196,000	15.80%
100	Parks Maintenance	1,021,303	1,044,857	2.31%	1,021,303	83.22%	1,044,857	84.20%
	Total Leisure	\$ 1,227,303	\$ 1,240,857	1.10%	\$ 1,227,303	100.00%	\$ 1,240,857	100.00%

Table 2.9 Major Programs and Functions – Leisure

Court - \$2.3 million

The Municipal Court has a total budget of \$2.3 million for 2024. 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 2024.

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	2023 Budget	2024 Budget	Increase/Decrease	2023	Percentage of 2023 budget	2024	Percentage of 2024 budget
240	Court Computerization	\$ 60,000	\$ 60,000	0.00%	\$ 60,000	2.64%	\$ 60,000	2.59%
245	Probation	145,463	159,439	9.61%	145,463	6.41%	159,439	6.89%
247	Indigent Driver/Alcohol Treatment	25,000	17,500	-30.00%	25,000	1.10%	17,500	0.76%
250	Municipal Court	1,845,742	1,852,201	0.35%	1,845,742	81.34%	1,852,201	80.07%
252	Court IDIAM	20,000	20,000	0.00%	20,000	0.88%	20,000	0.86%
253	Court Special Projects	173,050	203,966	17.87%	173,050	7.63%	203,966	8.82%
	Total Court	\$ 2,269,255	\$ 2,313,106	1.93%	\$ 2,269,255	100.00%	\$ 2,313,106	100.00%

Table 2.10 Major Programs and Functions - Court

Public Health - \$0.9 million

The Middletown Department of Health budgeted \$0.9 million for 2024. 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	2023 Budget	2024 Budget	Increase/Decrease	2023	Percentage of 2023 budget	2024	Percentage of 2024 budget
228	Health	\$1,045,496	\$967,344	-8.08%	\$1,045,496	100%	\$967,344	100%

Table 2.11 Major Programs and Functions - Health

Streets - \$3.8 million

Approximately \$3.8 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	2023 Budget	2024 Budget	Increase/Decrease	2023	Percentage of 2023 budget	2024	Percentage of 2024 budget
100	Street Lighting	\$482,575	\$495,000	2.57%	\$482,575	8.03%	\$495,000	12.95%
210	Electronic Maintenance	833,499	778,480	-6.60%	833,499	13.88%	778,480	20.37%
210	Street Maintenance	4,690,318	2,548,066	-45.67%	4,690,318	78.09%	2,548,066	66.68%
	Total Streets	\$6,006,392	\$3,821,546	-36.38%	\$6,006,392	100.00%	\$3,821,546	100.00%

Table 2.12 Major Programs and Functions - Streets

Other - \$25 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 - \$5.7 million for the public transit system operations and is funded by grants with General Fund subsidies.
- Sewer Fund - \$6.4 million for maintenance of the City's sewer system including the Wastewater Treatment Plant.
- Solid Waste - \$4.3 million is budget with the majority to a contractor, Rumpke, for refuse pick up and disposal.
- Storm Water - \$1.4 million for maintenance of the City's storm water system.
- Water Fund - \$5.9 million for maintenance of the City's water system including the Water Treatment Plant.
- Wellfield Protection Fund - \$0.5million for maintenance and monitoring of the City's well field.

Fund	Division	2023 Budget	2024 Budget	Increase/Decrease	2023	Percentage of 2023 budget	2024	Percentage of 2024 budget
510	Water Treatment	\$3,648,115	\$3,865,644	5.96%	\$3,648,115	13.38%	\$3,865,644	15.26%
510	Water Maintenance	2,323,559	2,128,701	-8.39%	2,323,559	8.52%	2,128,701	8.40%
515	Storm Water Maintenance	1,572,880	1,475,594	-6.19%	1,572,880	5.77%	1,475,594	5.82%
520	Public Works Administration	963,354	1,051,307	9.13%	963,354	3.53%	1,051,307	4.15%
520	Water Reclamation	3,843,532	3,757,016	-2.25%	3,843,532	14.10%	3,757,016	14.83%
520	Sewer Maintenance	1,678,394	1,635,586	-2.55%	1,678,394	6.16%	1,635,586	6.46%
525	Airport	1,268,925	804,637	-36.59%	1,268,925	4.65%	804,637	3.18%
530	Transit	7,267,572	5,692,837	-21.67%	7,267,572	26.66%	5,692,837	22.47%
546	Wellfield Protection	886,046	522,854	-40.99%	886,046	3.25%	522,854	2.06%
555	Litter/Waste Collection	63,190	73,559	16.41%	63,190	0.23%	73,559	0.29%
555	Solid Waste Disposal	3,747,285	4,327,358	15.48%	3,747,285	13.75%	4,327,358	17.08%
	Total Other	\$27,262,852	\$25,335,093	-7.07%	\$27,262,852	100.00%	\$25,335,093	100.00%

Table 2.13 Major Programs and Functions – Other

To Other Agencies - \$0.1 million

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

Fund	Division	2023 Budget	2024 Budget	Increase/Decrease	2023	Percentage of 2023 budget	2024	Percentage of 2024 budget
215	Conservancy	\$125,449	\$125,449	0.00%	\$125,449	40.27%	\$125,449	99.88%
262	Senior Citizens Levy	186,101	150	-99.92%	186,101	59.73%	150	0.12%
	Total To Other Agenci	\$311,550	\$125,599	-59.69%	\$311,550	100.00%	\$125,599	100.00%

Table 2.14 Major Programs and Functions – Other Agencies

Major Functions/Programs

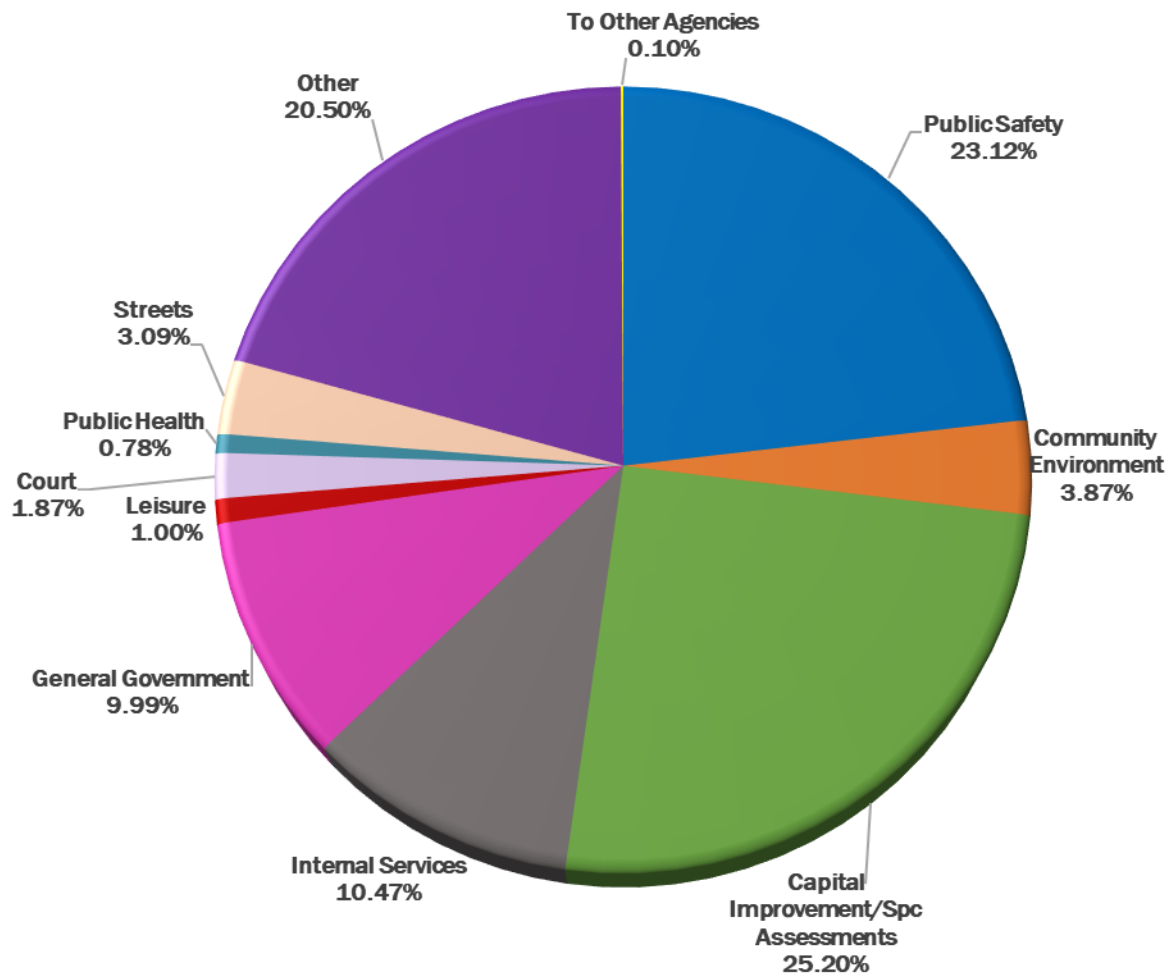


Figure 2.1 Percentage of budget by major function / program

BUDGETARY FUNDS

GOVERNMENTAL FUNDS		
GENERAL FUND * SPECIAL REVENUE FUNDS CITY INCOME TAX* Public Safety Levy Street Levy Fund Auto & Gas Tax Conservancy 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 Butler County ARPA One Ohio Opioid Settlement	DEBT SERVICE FUNDS General Obligation Bond Retirement Special Assessment Bond Retirement East End/Towne Blvd Tax Increment Financing Downtown Tax Increment Financing Aeronca Tax Increment Financing Airport/Riverfront Tax Increment Financing Miller Rd North Tax Increment Financing Towne Mall/Hospital Tax Increment Financing Renaissance North Tax Increment Financing Renaissance South Tax Increment Financing Sawyer's Mill 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 PROJECT FUNDS Capital Improvements Downtown Improvements Airport Improvements Water Capital Reserve Storm Water Capital Reserve Sewer Capital Reserve Computer Replacement Property Development Economic Development Bond Service SPECIAL ASSESSMENT FUNDS 2022 Sidewalk Curb, & Gutter 2023 Sidewalk Curb, & Gutter 2024 Sidewalk Curb, & Gutter
	FEDERAL GRANT FUNDS Home Program Community Development Act 1974 Community Development Act Escrow	TRUST FUNDS Police Relief & Pension Fire Relief & Pension COUNCIL APPROPRIATES EXPENDITURES FOR ALL FUNDS * DENOTES MAJOR FUND
PROPRIETARY FUNDS		
ENTERPRISE FUNDS Water Storm Water Sewer Airport	Transit Wellfield Protection Solid Waste Disposal	INTERNAL SERVICE FUNDS 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 2024 budget that meet these criteria, the General Fund and the Income Tax Fund.

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 2024 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.



2024 SUMMARIES BY FUND							
Fund #	Fund	Beginning Balance 1/1/2024	Total Revenues & Other Sources	Total Expenditures & Other Uses	Ending Balance 12/31/2024	% of Total Budgeted Revenues	% of Total Budgeted Expenditures
100	General Fund	\$25,737,806	\$40,631,245	\$42,671,499	\$23,697,552	21.90%	21.58%
	Special Revenue Funds						
230	City Income Tax	\$25,000	\$33,935,654	\$33,935,654	\$25,000	18.29%	17.16%
200	Public Safety Levy	\$0	\$4,223,803	\$4,223,803	\$0	2.28%	2.14%
201	Street Levy Fund	\$4,284,936	\$3,999,601	\$7,009,104	\$1,275,433	2.16%	3.54%
210	Auto & Gas Tax Fund	\$306,377	\$3,394,185	\$3,627,179	\$73,383	1.83%	1.83%
215	Conservancy Fund	\$77,699	\$115,704	\$125,449	\$67,954	0.06%	0.06%
228	Health & Environment Fund	\$553,099	\$703,846	\$967,344	\$289,601	0.38%	0.49%
229	EMS Fund	\$29,814	\$0	\$17,585	\$12,229	0.00%	0.01%
238	UDAG (Urban Development Action Grant) Fund	\$10,000	\$0	\$0	\$10,000	0.00%	0.00%
240	Municipal Court Computerization Fund	\$57,488	\$65,500	\$60,000	\$62,988	0.04%	0.03%
242	Law Enforcement Trust Fund	\$841,986	\$85,733	\$863,921	\$63,798	0.05%	0.44%
243	Law Enforcement Mandatory Drug Fine	\$87,012	\$117,420	\$197,573	\$6,859	0.06%	0.10%
245	Probation Services Fund	\$185,582	\$124,860	\$159,439	\$151,003	0.07%	0.08%
246	Termination Pay Fund	\$226,213	\$515,000	\$675,000	\$66,213	0.28%	0.34%
247	Indigent Driver Alcohol/Treatment	\$16,247	\$12,660	\$17,500	\$11,407	0.01%	0.01%
248	Enforcement/Education Fund	\$62,673	\$3,550	\$0	\$66,223	0.00%	0.00%
249	Civic Development Fund	\$167,290	\$303,000	\$225,000	\$245,290	0.16%	0.11%
250	Municipal Court Fund	\$5,712	\$1,912,753	\$1,852,201	\$66,264	1.03%	0.94%
251	Police Grant Fund	\$122,266	\$77,901	\$198,051	\$2,116	0.04%	0.10%
252	Court IDIAM Fund	\$54,748	\$7,531	\$20,000	\$42,279	0.00%	0.01%
253	Court Special Projects Fund	\$280,512	\$116,688	\$203,966	\$193,234	0.06%	0.10%
260	Nuisance Abatement Fund	\$282,737	\$527,250	\$581,000	\$228,987	0.28%	0.29%
262	Senior Citizens Levy Fund	\$223	\$0	\$150	\$73	0.00%	0.00%
263	Fire Station Levy Fund	\$11,011,292	\$787,585	\$1,460,000	\$10,338,877	0.42%	0.74%
266	American Rescue Plan Act Fund	\$14,211,308	\$0	\$650,000	\$13,561,308	0.00%	0.33%
267	One Ohio Opioid Settlement	\$209,152	\$0	\$53,000	\$156,152	0.00%	0.03%
268	Butler County ARPA	\$4,057,500	\$0	\$0	\$4,057,500	0.00%	0.00%
	Total Special Revenue Funds	\$37,166,866	\$51,030,224	\$57,122,919	\$31,074,171	27.50%	28.88%
	Debt Service Funds						
305	General Obligation Bond Retirement	\$118,577	\$955,759	\$433,690	\$640,646	0.52%	0.22%
325	Special Assessment Bond Retirement	\$496,333	\$260,516	\$197,533	\$559,316	0.14%	0.10%
340	East End/Towne Blvd Tax Increment Financing	\$678,183	\$170,000	\$771,730	\$76,453	0.09%	0.39%
345	Downtown Tax Increment Financing	\$47,628	\$8,155	\$100	\$55,683	0.00%	0.00%
350	Aeronca Tax Increment Financing	\$8,055	\$0	\$50	\$8,005	0.00%	0.00%
355	Airport/Riverfront Tax Increment Financing	\$13,327	\$974	\$35	\$14,266	0.00%	0.00%
360	Miller Rd North Tax Increment Financing	\$163,971	\$14,800	\$300	\$178,471	0.01%	0.00%
370	Towne Mall/Hospital Tax Incr. Financing	\$116,593	\$900,000	\$1,004,000	\$12,593	0.49%	0.51%
371	Renaissance North Tax Increment Financing	\$380,648	\$595,000	\$948,500	\$27,148	0.32%	0.48%
372	Renaissance South Tax Increment Financing	\$679,406	\$1,030,000	\$1,700,200	\$9,206	0.56%	0.86%
373	Sawyer's Mill Tax Increment Financing	\$0	\$250,000	\$135,000	\$115,000	0.13%	0.07%
375	Greentree Industrial Park Tax Increment Financing	\$276,841	\$135,000	\$0	\$411,841	0.07%	0.00%
376	Made Industrial Park Tax Increment Financing	\$28,780	\$7,800	\$35	\$36,545	0.00%	0.00%
377	South Yankee Rd Tax Increment Financing	\$26,056	\$790	\$35	\$26,811	0.00%	0.00%
378	Towne Mall Tax Increment Financing	\$49,119	\$196,000	\$160,000	\$85,119	0.11%	0.08%
	Total Debt Service Funds	\$3,083,517	\$4,524,794	\$5,351,208	\$2,257,103	2.44%	2.71%
	Capital Projects Funds						
220	Capital Improvements Fund	\$322,870	\$1,598,307	\$800,000	\$1,121,177	0.86%	0.40%
481	Downtown Improvements	\$137,990	\$250,333	\$326,738	\$61,585	0.13%	0.17%

2024 SUMMARIES BY FUND							
Fund #	Fund	Beginning Balance 1/1/2024	Total Revenues & Other Sources	Total Expenditures & Other Uses	Ending Balance 12/31/2024	% of Total Budgeted Revenues	% of Total Budgeted Expenditures
<u>Capital Projects Funds (continued)</u>							
485	Economic Development Bond Service Fund	\$7,267	\$7,107,968	\$7,108,801	\$6,434	3.83%	3.59%
492	Airport Improvements Fund	\$247,942	\$45,000	\$210,000	\$82,942	0.02%	0.11%
494	Water Capital Reserve Fund	\$2,311,902	\$10,765,293	\$12,828,950	\$248,245	5.80%	6.49%
415	Storm Water Capital Reserve Fund	\$753,277	\$1,055,651	\$1,100,000	\$708,928	0.57%	0.56%
495	Sanitary Sewer Capital Reserve Fund	\$15,562,840	\$8,927,586	\$7,590,706	\$16,899,720	4.81%	3.84%
498	Computer Replacement Fund	\$507,185	\$607,499	\$240,000	\$874,684	0.33%	0.12%
499	Property Development Fund	\$222,466	\$193,150	\$341,350	\$74,266	0.10%	0.17%
Total Capital Projects Funds		\$20,073,739	\$30,550,787	\$30,546,545	\$20,077,981	16.47%	15.45%
<u>Enterprise Funds</u>							
510	Water Fund	\$2,379,851	\$11,287,695	\$11,587,727	\$2,079,819	6.08%	5.86%
515	Storm Water Fund	\$342,724	\$2,578,278	\$2,643,990	\$277,012	1.39%	1.34%
520	Sewer Fund	\$3,115,499	\$16,718,341	\$17,131,882	\$2,701,958	9.01%	8.66%
525	Airport Fund	\$33,597	\$904,060	\$804,637	\$133,020	0.49%	0.41%
530	Transit System Fund	\$498,404	\$5,825,099	\$5,692,837	\$630,666	3.14%	2.88%
546	Wellfield Protection Fund	\$2,037,500	\$363,764	\$522,854	\$1,878,410	0.20%	0.26%
555	Solid Waste Disposal Fund	\$688,241	\$4,447,103	\$4,400,917	\$734,427	2.40%	2.23%
Total Enterprise Funds		\$9,095,816	\$42,124,340	\$42,784,844	\$8,435,312	22.70%	21.63%
<u>Internal Service Fund</u>							
605	Municipal Garage Fund	\$4,323,681	\$2,999,574	\$5,802,464	\$1,520,791	1.62%	2.93%
661	Employee Benefits Fund	\$2,422,842	\$6,825,660	\$7,136,630	\$2,111,872	3.68%	3.61%
Total Internal Service Funds		\$6,746,523	\$9,825,234	\$12,939,094	\$3,632,663	5.30%	6.54%
<u>Trust Funds</u>							
725	Police Pension Fund	\$1,376,226	\$1,474,364	\$1,413,786	\$1,436,804	0.79%	0.71%
726	Fire Pension Fund	\$1,454,086	\$1,701,993	\$1,724,349	\$1,431,730	0.92%	0.87%
Total Trust Funds		\$2,830,312	\$3,176,357	\$3,138,135	\$2,868,534	1.71%	1.59%
<u>Federal Grant Funds</u>							
254	Home Program Fund	\$27,941	\$2,130,136	\$1,854,007	\$304,070	1.15%	0.94%
429	Community Development Act 1974 Fund	\$15,030	\$885,000	\$742,828	\$157,202	0.48%	0.38%
736	Community Development Escrow Fund	\$70,855	\$60,245	\$25,000	\$106,100	0.03%	0.01%
Total Federal Grant Funds		\$113,826	\$3,075,381	\$2,621,835	\$567,372	1.66%	1.33%
<u>Special Assessments</u>							
895	2024 Sidewalk, Curb, & Gutter Fund	\$0	\$600,000	\$600,000	\$0	0.32%	0.30%
Total Special Assessments		\$0	\$600,000	\$600,000	\$0	0.32%	0.30%
GRAND TOTAL - ALL FUNDS		\$104,848,405	\$185,538,362	\$197,776,079	\$92,610,688	100.00%	100.00%
Note: Middletown City Council appropriates expenditures for <u>all</u> City funds.							

MATRIX BY FUND CLASSIFICATION	MAJOR GOVERNMENTAL FUND GENERAL FUND									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget
BALANCE: JAN 1	\$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
REVENUES:										
Charges for Services	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	5,653,721
Fines and Forfeitures	43,770	6,527	7,478	8,138	16,737	15,710	20,237	21,512	20,911	26,869
Income Taxes										
Interest Income	64,598	70,003	72,145	114,958	264,645	169,816	144,206	144,206	118,682	91,507
Intergovernmental	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	1,930,208
Licenses and Permits	325,329	496,735	387,095	455,002	395,806	517,802	607,139	607,139	613,210	819,342
Miscellaneous	682,017	767,748	729,157	1,072,286	829,292	864,944	2,193,794	954,061	963,602	2,410,325
Other Taxes										0
Property Taxes	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	3,493,253
Reimbursements	106,971	306,402	515,295	770,764	684,429	2,404,639	490,583	490,583	495,489	500,444
Rentals & Leases	76,758	79,673	76,226	98,412	88,937	67,941	52,241	71,323	72,036	72,756
TOTAL REVENUES	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	29,989,679
OTHER SOURCES/USES:										
Transfers In	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	25,209,982
Transfers Out	(1,000,000)	(758,118)	(886,668)	(571,218)	(1,196,093)	(1,782,108)	(1,382,134)	(391,000)	(770,218)	(1,125,000)
Loans to/from Other Funds										
Proceeds from Debt										
TOTAL OTHER SOURCES/USES	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	2,003,677
EXPENDITURES:										
Personal Services	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	29,951,051
Contractual Services	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	7,745,601
Commodities	477,806	595,114	550,395	911,614	489,172	594,027	698,890	614,790	688,267	685,788
Capital Outlays	734,043	730,374	808,898	1,122,770	1,239,981	2,465,904	2,802,189	1,615,245	1,478,416	1,491,751
Loans	2,995,500	(77,475)	480,289	157,036	238,439	317,530	160,168	157,194		157,968
Debt Service									158,166	158,548
TOTAL EXPENDITURES	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	40,190,707
BALANCE DEC. 31	\$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	\$6,793,903

MATRIX BY FUND CLASSIFICATION	MAJOR GOVERNMENTAL FUND INCOME TAX FUND									
	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
BALANCE: JAN 1	\$33,835	\$119,709	\$117,293	\$445,732	\$380,773	\$466,091	\$76,872	\$1,862,234	\$25,000	\$25,000
REVENUES:										
Charges for Services										
Fines and Forfeitures										
Income Taxes	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	32,435,654
Interest Income										
Intergovernmental										
Licenses and Permits										
Miscellaneous										
Other Taxes										
Property Taxes										
Reimbursements										
Rentals & Leases										
TOTAL REVENUES	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	32,435,654
OTHER SOURCES/USES:										
Transfers In										
Transfers Out	(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)	(31,722,237)
Loans to/from Other Funds										
Proceeds from Debt										
TOTAL OTHER SOURCES/USES	(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)	(31,722,237)
EXPENDITURES:										
Personal Services	454,580	434,245	504,462	554,600	586,430	589,851	629,088	658,447	675,645	658,447
Contractual Services	131,729	52,895	40,503	59,041	39,009	31,831	63,233	47,440	97,472	47,440
Commodities	3,630	2,310	4,987	5,316	8,218	5,955	3,298	6,520	6,520	6,520
Capital Outlays				11,348	4,673			1,000	1,000	1,010
Loans										
Debt Service										
TOTAL EXPENDITURES	589,939	489,450	549,953	630,305	638,330	627,637	695,619	713,407	780,637	713,417
BALANCE DEC. 31	\$119,709	\$117,293	\$445,732	\$380,773	\$466,091	\$76,872	\$1,862,234	\$25,000	\$25,000	\$25,000

MATRIX BY FUND CLASSIFICATION	MAJOR GOVERNMENTAL FUND									
	HEALTH FUND									
	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
BALANCE: JAN 1					\$154,490	\$98,490	\$714,448	\$848,329	\$567,393	\$553,099
REVENUES:										
Charges for Services					282,210	281,474	288,859	306,235	287,433	290,307
Fines and Forfeitures										
Income Taxes										
Interest Income										
Intergovernmental					18,335	522,628	389,825	59,135	167,698	175,300
Licenses and Permits										
Miscellaneous					76,472	133,959	166,939	133,953	5,000	5,050
Other Taxes										
Property Taxes										
Reimbursements										
Rentals & Leases										
TOTAL REVENUES					377,017	938,061	845,623	499,323	460,131	470,657
OTHER SOURCES/USES:										
Transfers In					150,000	441,918	241,500	103,500	0	0
Transfers Out										
Loans to/from Other Funds										
Proceeds from Debt										
TOTAL OTHER SOURCES/USES					150,000	441,918	241,500	103,500	0	0
EXPENDITURES:										
Personal Services					489,218	620,755	698,022	674,534	780,034	822,793
Contractual Services					86,098	76,943	248,734	151,025	234,550	136,351
Commodities					2,904	5,063	1,690	53,400	3,400	3,400
Capital Outlays					4,796	61,262	4,796	4,800	4,800	4,800
Loans										
Debt Service										
TOTAL EXPENDITURES					583,016	764,023	953,242	883,759	1,022,784	967,344
BALANCE DEC. 31					\$98,490	\$714,448	\$848,329	\$567,393	\$4,740	\$56,412

MATRIX BY FUND CLASSIFICATION	TOTAL OF MAJOR GOVERNMENTAL FUNDS GENERAL FUND + INCOME TAX FUND + HEALTH FUND									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget
BALANCE: JAN 1	\$7,688,594	\$4,276,771	\$4,622,733	\$6,193,792	\$9,171,595	\$10,223,616	\$12,118,454	\$16,529,215	\$15,583,647	\$15,020,994
REVENUES:										
Charges for Services	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	5,944,028
Fines and Forfeitures	43,770	6,527	7,478	8,138	16,737	15,710	20,237	21,512	20,911	26,869
Income Taxes	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	32,435,654
Interest Income	64,598	70,003	72,145	114,958	264,645	169,816	144,206	144,206	118,682	91,507
Intergovernmental	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	2,105,508
Licenses and Permits	325,329	496,735	387,095	455,002	395,806	517,802	607,139	607,139	613,210	819,342
Miscellaneous	682,019	767,748	729,157	1,072,286	905,764	998,903	2,360,733	1,088,014	968,602	2,415,375
Other Taxes							0	0	0	0
Property Taxes	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	3,493,253
Reimbursements	106,971	306,402	515,295	770,764	684,429	2,404,639	490,583	490,583	495,489	500,444
Rentals & Leases	76,758	79,673	76,226	98,412	88,937	67,941	52,241	71,323	72,036	72,756
TOTAL REVENUES	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	47,904,736
OTHER SOURCES/USES:										
Transfers In	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	25,209,982
Transfers Out	(21,895,932)	(22,556,591)	(24,503,974)	(24,947,240)	(26,781,983)	(25,270,593)	(34,036,150)	(31,386,559)	(32,104,090)	(32,847,237)
Loans to/from Other Funds										
Proceeds from Debt										
TOTAL OTHER SOURCES/USES	(4,335,942)	(4,097,747)	(3,619,668)	(3,211,915)	(4,253,984)	(727,597)	(6,914,957)	(6,084,497)	(6,037,551)	(7,637,255)
EXPENDITURES:										
Personal Services	21,295,948	21,983,592	22,968,434	23,685,115	25,117,942	25,580,647	26,746,941	28,040,512	30,367,466	31,432,291
Contractual Services	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	7,929,392
Commodities	481,435	597,424	555,382	916,930	500,294	605,045	703,878	674,710	698,187	695,708
Capital Outlays	734,043	730,374	808,898	1,134,118	1,249,450	2,527,166	2,806,985	1,621,045	1,484,216	1,497,561
Loans	2,995,500	(77,475)	480,289	157,036	238,439	317,530	160,168	157,194	0	157,968
Debt Service									158,166	158,548
TOTAL EXPENDITURES	30,007,594	27,761,444	29,846,264	30,958,413	32,456,846	34,607,942	37,682,913	37,154,306	39,951,826	41,871,468
BALANCE DEC. 31	\$4,276,771	\$4,622,733	\$6,193,792	\$9,017,105	\$10,223,616	\$12,118,454	\$16,529,215	\$15,583,647	\$15,020,994	\$13,417,007

MATRIX BY FUND CLASSIFICATION	NON MAJOR GOVERNMENTAL FUNDS									
	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
BALANCE: JAN 1	\$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	\$66,520,755
REVENUES:										
Charges for Services	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	1,412,831
Fines and Forfeitures	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	1,766,185
Income Taxes							2			
Interest Income	101,043	112,043	177,780	288,828	556,801	410,456	215,725	148,853	237,880	747,385
Intergovernmental	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	4,285,151
Licenses and Permits										
Miscellaneous	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	5,267,953
Other Taxes	317,374	330,793	365,026	337,191	328,146	204,317	230,766	300,000	300,000	303,000
Property Taxes	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	2,179,924
Reimbursements	431,645	129,692	73,615	1,401,276	307,265	162,127	541,336	12,000	12,000	12,120
Rentals & Leases	78,616	520,461	509,971	505,843	495,377	486,558	563,357	720,262	405,759	405,759
TOTAL REVENUES	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	16,380,308
OTHER SOURCES/USES:										
Transfers In	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	(444,235)
Transfers Out	(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)	(16,600,468)
Loans to/from Other Funds	35,589	21,909	1,000	1,333						
Proceeds from Debt	6,555,886	328,935	786,790				34,622,851	32,454,394	27,735,000	6,600,000
TOTAL OTHER SOURCES/USES	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	(10,444,703)
EXPENDITURES:										
Personal Services	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	5,208,213
Contractual Services	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	8,364,442
Commodities	1,008,404	640,035	721,004	557,565	835,009	618,218	703,428	1,423,794	894,433	758,181
Capital Outlays	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	17,239,682
Loans						(103,105)	10,376			
Debt Service	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	12,892,592
TOTAL EXPENDITURES	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	44,463,110
BALANCE DEC. 31	\$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	\$27,993,250

MATRIX BY FUND CLASSIFICATION	PROPRIETARY FUNDS									
	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
BALANCE: JAN 1	\$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
REVENUES:										
Charges for Services	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	45,074,906
Fines and Forfeitures										
Income Taxes										
Interest Income	11,520	106,071	129,380	194,213	240,202	221,237	103,529	227,573	241,376	91,493
Intergovernmental	1,349,664	1,449,591	3,873,364	1,169,645	1,435,728		3,011,410	8,737,867	7,217,361	5,645,099
Licenses and Permits										
Miscellaneous	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	393,841
Other Taxes										
Property Taxes										
Reimbursements	32,671	41,925	72,045	143,247	108,295		58,006			
Rentals & Leases	319,338	265,529	282,521	272,906	258,361	275,685	286,475	280,000	285,000	300,000
TOTAL REVENUES	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	51,505,339
OTHER SOURCES/USES:										
Transfers In	137,000	186,000	205,000	630,000	203,000	1,002,163	1,131,554	230,215	357,122	444,235
Transfers Out	(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)	(3,128,677)
Loans to/from Other Funds		750,000	1,250,000							
Proceeds from Debt										
TOTAL OTHER SOURCES/USES	(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)	(2,684,442)
EXPENDITURES:										
Personal Services	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	8,954,023
Contractual Services	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	20,664,254
Commodities	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	4,048,911
Capital Outlays	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	5,758,630
Loans										
Debt Service	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	1,162,018
TOTAL EXPENDITURES	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	40,587,836
BALANCE DEC. 31	\$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	\$23,774,470

MATRIX BY FUND CLASSIFICATION	TOTAL ALL FUNDS									
	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
BALANCE: JAN 1	\$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	\$98,188,048
REVENUES:										
Charges for Services	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	52,431,765
Fines and Forfeitures	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	1,793,054
Income Taxes	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	33,935,654
Interest Income	271,712	311,426	444,138	643,988	1,167,026	803,666	463,460	520,632	597,938	930,385
Intergovernmental	2,579,886	13,092,339	9,963,384	12,544,304	9,386,090	10,545,895	20,575,993	30,990,449	15,303,875	12,035,758
Licenses and Permits	325,329	496,735	387,095	455,002	395,806	572,192	607,139	607,139	613,210	819,342
Miscellaneous	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	8,077,169
Other Taxes	317,374	330,793	365,026	337,191	328,146	204,317	230,766	300,000	300,000	303,000
Property Taxes	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	5,673,177
Reimbursements	580,541	508,139	732,157	2,280,335	1,103,482	3,624,422	1,089,925	502,583	507,489	512,564
Rentals & Leases	420,903	882,655	859,103	862,616	859,493	910,023	902,073	1,071,585	762,795	778,515
TOTAL REVENUES	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	143,028,189
OTHER SOURCES/USES:										
Transfers In	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	25,209,982
Transfers Out	(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)	(52,576,382)
Loans to/from Other Funds	785,589	1,271,909	1,000	1,333						
Proceeds from Debt	6,555,886	328,935	786,790				34,622,851	32,454,394	27,735,000	6,600,000
TOTAL OTHER SOURCES/USES	9,586,975	477,855	1,197,590	(439,401)	(273,320)	0	34,622,851	32,611,588	27,752,501	(20,766,400)
EXPENDITURES:										
Personal Services	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	45,594,527
Contractual Services	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	36,958,088
Commodities	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	5,502,800
Capital Outlays	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	24,495,873
Loans	2,995,500	(77,475)	480,289	157,036	238,439	214,425	170,544	157,194		157,968
Debt Service	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	14,213,158
TOTAL EXPENDITURES	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	126,922,414
BALANCE DEC. 31	\$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	\$100,187,781

COMBINED FUNDS - 2024 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	\$25,737,806	\$37,166,866	\$3,083,517	\$20,073,739	\$9,095,816	\$6,746,523	\$2,830,312	\$113,826	\$104,848,405	
REVENUES:										
CHARGES FOR SERVICES	5,653,721	371,017		1,332,121	35,501,031	9,573,875			52,431,765	36.66%
FINES & FORFEITURES	26,869	1,766,185							1,793,054	1.25%
INCOME TAXES		33,935,654							33,935,654	23.73%
INTEREST INCOME	91,507	7,659		739,726	59,065	32,428			930,385	0.65%
INTERGOVERNMENTAL	1,930,208	268,760		1,123,228	5,645,099		53,327	3,015,136	12,035,758	8.41%
LICENSES AND PERMITS	819,342								819,342	0.57%
MISCELLANEOUS	2,410,325	116,720	3,569,035	1,527,003	174,910	218,931		60,245	8,077,169	5.65%
OTHER TAXES		303,000							303,000	0.21%
PROPERTY TAXES	3,493,253	1,017,245		698,079			464,600		5,673,177	3.97%
REIMBURSEMENTS	500,444	12,120							512,564	0.36%
RENTALS AND LEASES	72,756		405,759		300,000				778,515	0.54%
TOTAL REVENUES	40,736,231	37,798,360	3,974,794	5,420,157	41,680,105	9,825,234	517,927	3,075,381	143,028,189	82.01%
OTHER SOURCES/USES:										
TRANSFERS IN	3,128,677	10,063,303	550,000	8,365,337	444,235		2,658,430		25,209,982	
TRANSFERS OUT	(1,125,000)	(33,192,203)			(15,130,502)		(3,128,677)		-52,576,382	
PROCEEDS FROM DEBT				6,600,000					6,600,000	
LOANS TO OTHER FUNDS									0	
LOANS FROM OTHER FUNDS									0	
TOTAL OTHER SOURCES/USES	2,003,677	(23,128,900)	550,000	14,965,337	(14,686,267)		(470,247)		(20,766,400)	
EXPENDITURES:										
PERSONAL SERVICES	29,951,051	6,689,453			8,223,763	730,260			45,594,527	35.92%
CONTRACTUAL SERVICES	7,745,601	3,143,534	2,497,555	280,580	12,737,236	7,927,018	4,729	2,621,835	36,958,088	29.12%
COMMODITIES	685,788	768,101			2,797,911	1,251,000			5,502,800	4.34%
CAPITAL OUTLAY	1,491,751	4,888,492	1,700,000	10,657,000	2,727,814	3,030,816			24,495,873	19.30%
LOANS	157,968								157,968	0.12%
DEBT SERVICE	158,548	4,353,324	1,153,653	7,380,015	1,167,618				14,213,158	11.20%
TOTAL EXPENDITURES	40,190,707	19,842,904	5,351,208	18,317,595	27,654,342	12,939,094	4,729	2,621,835	126,922,414	100.00%
ENDING BALANCE DEC. 31	\$28,287,008	\$31,993,422	\$2,257,103	\$22,141,638	\$8,435,312	\$3,632,663	\$2,873,263	\$567,372	\$100,187,781	

MAJOR REVENUES – TRENDS AND ASSUMPTIONS

OVERALL REVENUE

For reporting purposes, revenues are categorized into types of sources: charges for services; fines & forfeitures; income tax; interest; intergovernmental; licenses & permits; other taxes; property taxes; reimbursements; rentals & leases; and miscellaneous. Most of these revenue sources are budgeted with a 1% increase per year unless deemed otherwise. The largest revenue sources are **charges for services, income tax, and intergovernmental revenues**. Changes in these large revenue sources have an effect on the total budget. These three sources combined make up 83.9% of all revenue for the 2024 budget.

Revenue History - All Funds Combined									
<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 Actual</u>	<u>2023 Budget</u>	<u>2024 Budget</u>
\$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	\$137,536,559
-10.00%	9.50%	1.90%	12.90%	-0.70%	-3.80%	22.20%	4.20%	-10.30%	15.10%

Table 2.15 Revenue History of All Funds

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

In 2016, charges for services saw an increase of more than \$2.4 million. A 7.5% increase in water and storm water rates contributed to this increase. An increase of \$0.7 million in income tax revenue and \$4.6 million in intergovernmental revenue, primarily due to capital improvement projects, added to the overall increase. Property taxes decreased by \$0.5 million due to decreasing the 2015 property valuations.

The 2017 actual revenue was \$85 million, \$2 million above 2016 actual revenue. There is an increase of \$2.4 million in charges for services for 2017. Water rates increased by 7.5% and Sewer rates were increased by 15% due to the need for major improvements to the sewer system.

The 2018 actual revenue was \$95.5 million. This is a revenue increase of \$11 million or 12.9% over the 2017 total of \$84.6 million. This increase is primarily due to an 11.0% increase in charges for services to \$40 million. This increase is mainly due to a 15% increase in sewer rates and an additional \$0.50 charge per month for trash totter rentals.

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.

The 2022 actual revenue of \$124.8 million is a 4%, or \$5 million, increase over the 2021 actual amount of \$119.8 million.

For budget year 2023, revenue sees an overall decrease of 10.3% or \$12,812,784 from the 2022 budget. The 2023 revenue budget was \$112,024,218. Miscellaneous revenue sees the largest increase by percentage of 11% compared to the 2023 budget. Property tax sees an increase in 2023 while income taxes and intergovernmental both see decreases in the 2023 budget.

For budget year 2024, revenue sees an overall increase of 22.8% or \$12,812,784 from the 2023 budget in the amount of \$25,513,341. Interest income and licenses and permits sees the largest increase over the 2023 budget.

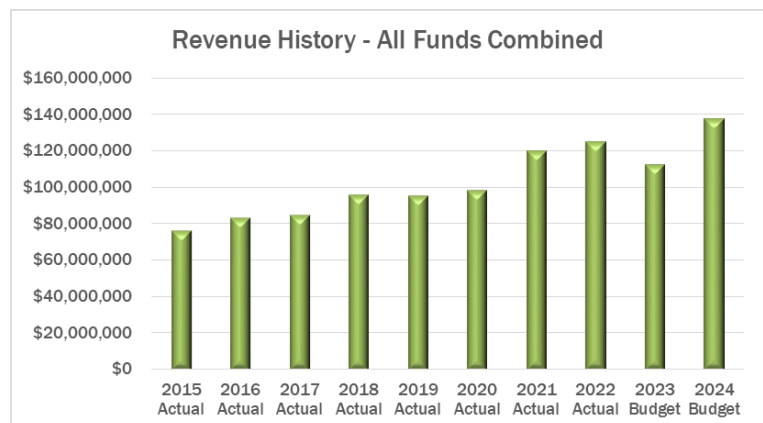


Figure 2.2 Revenue History – All Funds

MAJOR REVENUE SOURCES:

Charges for services include a variety of fees and charges and generally comprise 36% to 43% of total revenue sources. The 2022 actual charges for services was \$45,042,883. The 2023 budget for charges for services is \$47,177,422 and the 2024 budget is \$52,431,765. 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>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 Actual</u>	<u>2023 Budget</u>	<u>2024 Budget</u>
\$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	\$ 52,431,765

Table 2.16 Revenue History – Charges for Services for All Funds

The majority of this revenue budgeted for 2024 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 there is a rate increase for 2024.

The Employee Benefits Fund (Internal Service Fund) has increased health insurance payments by 2% in 2024. 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 10.2% of the total revenue for the 2024 budget at \$12 million, a \$3.3 million decrease from the 2023 budget of \$15.3 million. 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>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 Actual</u>	<u>2023 Budget</u>	<u>2024 Budget</u>
\$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	\$ 12,035,758

Table 2.17 Revenue History – Intergovernmental Revenue of All Funds

Approximately 63.2% of the total intergovernmental revenue is budgeted for governmental funds. The breakdown for governmental funds in the 2024 budget is as follows:

General Fund	Special Revenue Funds	Capital Funds	Trust Funds	Federal Grant Funds	Total Governmental Funds
\$1,930,280	\$3,556,695	\$1,123,228	\$53,327	\$3,015,136	\$9,678,594

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 2024 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 to \$1,062,128 for the 2024 budget.

Local Government Fund Revenue & Commercial Activities Tax									
<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 Actual</u>	<u>2023 Budget</u>	<u>2024 Budget</u>
\$877,493	\$795,517	\$752,311	\$775,645	\$773,467	\$1,000,743	\$1,145,113	\$1,105,000	\$1,150,622	\$ 1,062,128

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

Capital Funds:

Capital Funds are expected to receive revenues totaling \$1.5 million. The Capital Improvement Fund has budgeted \$0.8 funds for projects in 2024.

Enterprise Funds:

The Transit Fund relies heavily upon federal and state grants for operation and capital items. The intergovernmental revenue was \$2.7 million in 2022, \$7.2 million in the 2023 budget and is \$5.8 million for the 2024 budget.

Local income taxes are the primary source of revenue for the General Fund and account for 49.35% 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.

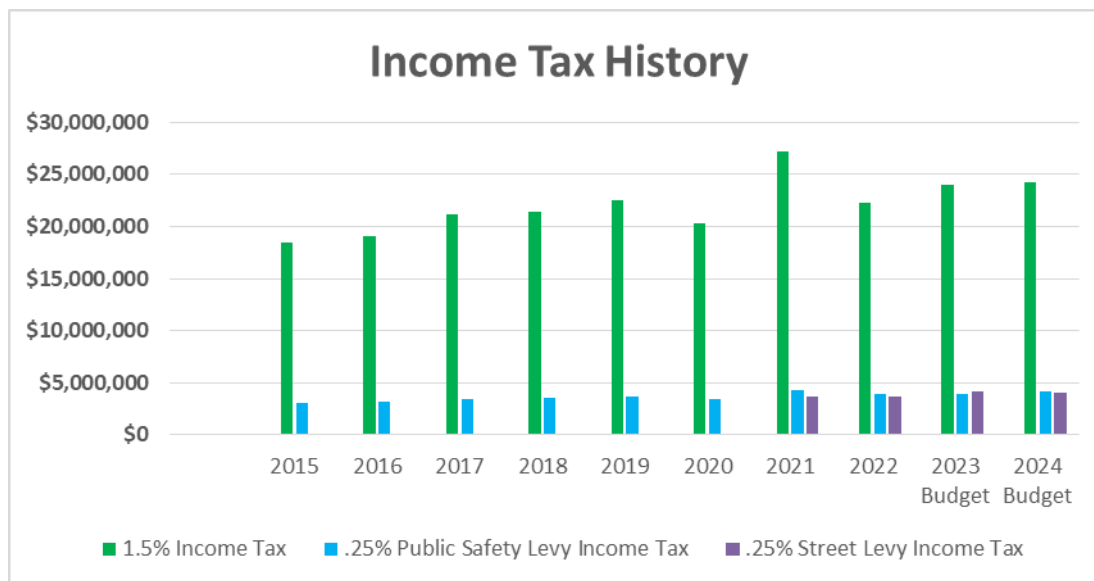


Figure 2.3 Income Tax History

REVENUE SOURCES FOR ALL FUNDS - 2024

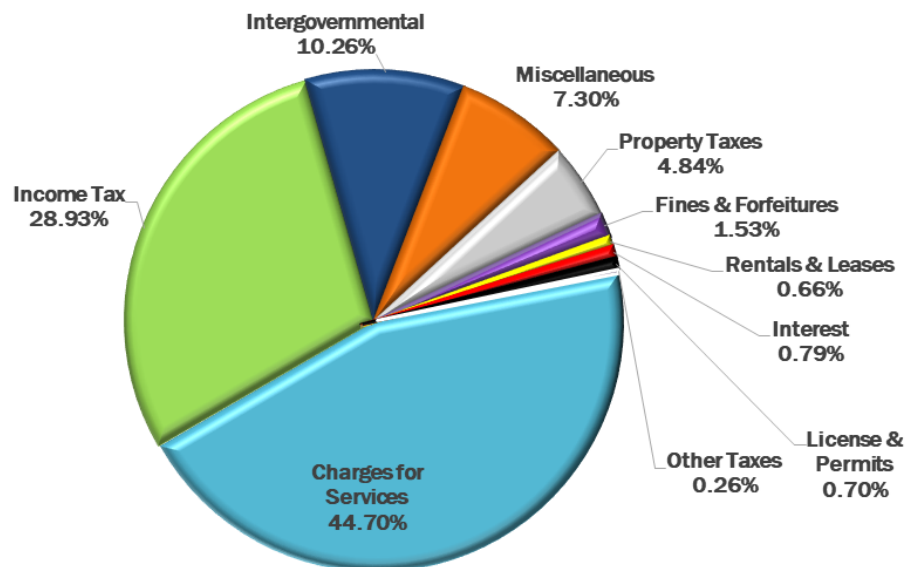


Figure 2.4 Revenue Sources of All Funds Combined

MAJOR EXPENDITURES – TRENDS AND ASSUMPTIONS

OVERALL EXPENDITURES

Expenditures for the overall 2024 city budget are projected at \$126,922,414 million (excluding other sources), a 9% decrease from the 2023 budget.

The amount of expenditures is dependent upon the revenue stream. In response to declining revenues and increasing personnel costs, planned budget cuts started 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

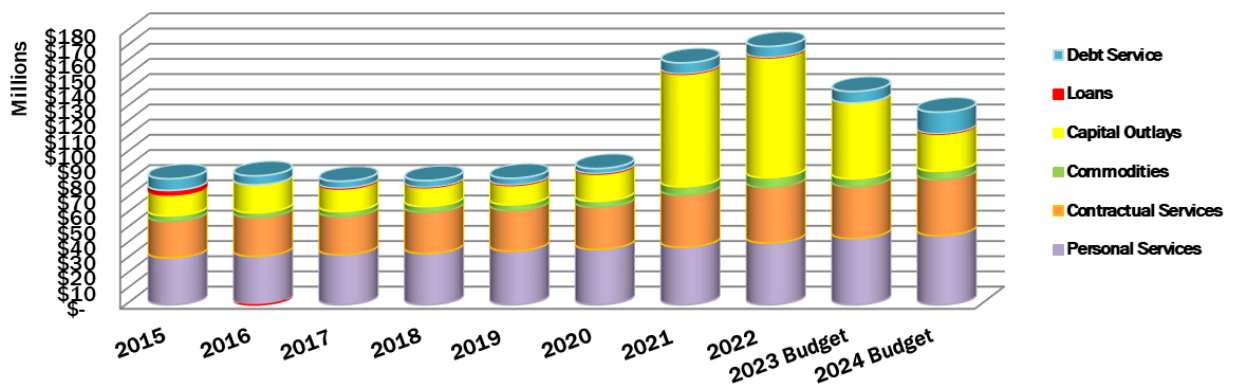


Figure 2.5 Expenditure History by Year/Category for All Funds

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 39% of the 2024 budget and 31% of the 2023 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, 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 2024, which are then calculated with the same percentage as the non-union

employees. Total cost projected for 2024 for personnel and benefits is approximately \$45.6 million.

Personal Services Expenditures									
2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
\$ 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	\$ 45,594,527

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 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.

In 2023, the City made the following personnel changes: 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 was created 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.

The 2024 budget reflects several personnel changes:

- Two new patrol Police officer positions
- New Fire Lieutenant (Fire Prevention & Training)
- New Assistant City Manager position added to City Manager office
- Removal of Assistant Development Services Director position

Next to wages, one of the largest personnel costs is health insurance. Each division with employees contributes to the Employee Benefits Fund (the City is self-funded) according to each employee's health plan coverage. The Health Care Committee meets periodically to review and modify the current health care plans when needed or warranted. The budget for City cost of health insurance was increased by 2% in 2024.

Contractual services is an expenditure category that includes all services provided by outside consultants and vendors. The 2024 budget for contractual services is \$26,958,088 and is 23% of the overall expenditure budget. This category generally comprises of 30.7% of the budget on a five year average and 27.6% of the budget on a ten year average. In 2023, contractual services comprised 24.3% 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>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 Actual</u>	<u>2023 Budget</u>	<u>2024 Budget</u>
\$ 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	\$ 26,958,088

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.

In 2023, the largest of the \$26.9 million in Contractual Services include \$ 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, and \$ 1.7 million - garage charges.

In 2024, the largest of the \$34 million in contractual services were budgeted on nuisance administrative fees, refuse collection and disposal, employee health care, other professional services, administrative fees, utility charges and 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. The 2024 budget for commodities is \$5.5 million compared to \$5.2 million in 2023. Commodities makes up

Commodities Expenditures									
2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
\$ 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	\$ 5,502,800

Table 2.22 Expenditure History – Commodities

Capital outlay has \$24.5 million budgeted for all funds for 2024 and makes up 19.3% of the budget. 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. There is \$1.49 million in capital outlay in the general fund budget.

Budgets with large capital expenditures are:

- \$26.8 million – Fire Station Levy Fund – four new fire station construction
- \$4.2 million – Sewer Capital Reserve Fund – sewer system rehabilitation
- \$5.0 million – Water Fund – water system rehabilitation
- \$7.0 million – Water Fund – water storage tank
- \$3.9 million- Capital Improvement Fund- local street paving

Capital Outlay Expenditures									
2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
\$ 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	\$ 24,495,873

Table 2.23 Expenditure History – Capital Outlay

The Fire Station Construction project will create a new fire headquarters and new three additional fire stations. The projected cost of construction of the four new fire stations is estimated to be \$26.8 million and are budgeted in Fund 263 (Fire Station Levy Fund). The construction of the new headquarters and Station 82 is expected to be completed by November 2024. Stations 81 and 84 will begin construction in August 2024 and are expected to be completed by June 2025.

The 2024 budget of \$4.2 million will address miscellaneous upgrades and modifications in the sewer collection system. This includes the correction of reoccurring problems or improvements, replacement of old water main, and other unscheduled major repairs.

The 2024 budget of \$5 million will address miscellaneous upgrades and modifications in the water distribution system. The City of Middletown is constructing a new water tower to better handle the distribution needs of the citizens. The construction costs of \$7 million are budgeted for 2024.

The largest expenditure outside of the capital improvement budgets are vehicle and equipment purchases, \$1.9 million from Garage Fund and \$2.1 million from Transit Fund for 2024. Depreciation charges (\$2.9 million for 2024) are paid to the Municipal Garage Fund and held in reserve for future vehicle and equipment purchases.

Debt service payments scheduled for 2024 are of \$5.3 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 11.2% 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).

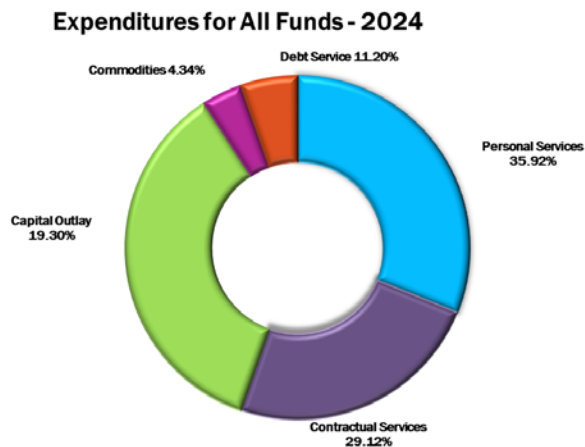


Figure 2.6 Expenditures of all funds by category for 2024

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 – 49.35%

Charges for services – 13.68%

Public Safety Levy – 10.23%

Property Taxes – 8.45%

Over 81.7% of the revenues for the General Fund comprise of the sources stated above.

Income Taxes (Including Public Safety Levy Income Tax) - \$33 million

The General Fund relies heavily upon income tax revenue and accounts for 28.93% of the total General Fund revenue in 2024. 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 million

Charges for services is the second largest revenue source and accounts for 13.68% of total revenue for the General Fund.

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 - \$3.4 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 \$3.4 million in 2024. 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 - \$1.9 million

In 2024, Middletown's General Fund will receive about 4.67% 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 2024 budget for intergovernmental revenue is \$1.9 million, a 4.6% decrease over the 2023 budget.

The Local Government Assistance Fund (LGAF) is the largest intergovernmental revenue for the General Fund. The State of Ohio collects a 3.68% share of all general revenue tax collections for the Local Government Fund. This revenue is distributed to each of Ohio's eighty-eight counties and the allocation is based according to each county's share of the total state population. The county then distributes to each entity based upon the total population of the county. Unfortunately, the state reduced this revenue to alleviate the State of Ohio's economic condition beginning in July 2011. This revenue has been reduced close to \$1.1 million annually.

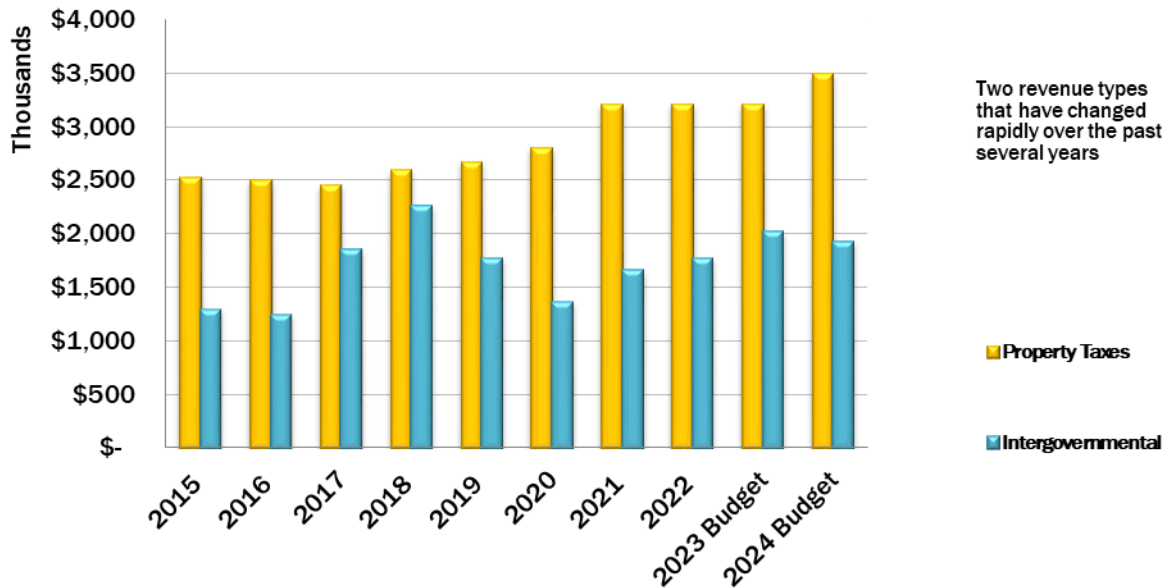


Figure 2.7 General Fund Revenue History – Property Taxes and Intergovernmental

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 16.1% of the 2024 budget.

General Fund Expenditures

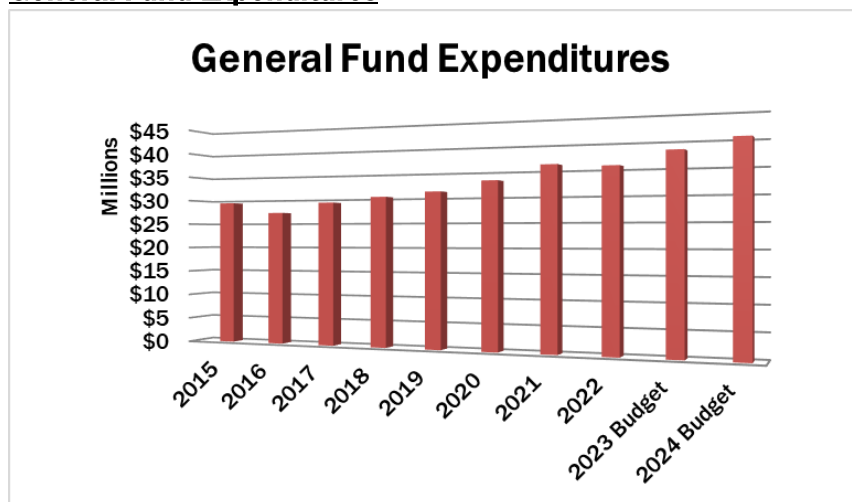


Figure 2.8 General Fund Expenditure History

The 2024 General Fund budget has increased due to projected revenue increases, particularly income taxes and charges for services.

Personal services- \$29.5 million

The largest expense to the General fund is personnel costs. The General Fund supports 72.2% of all city personnel. Public safety personnel make up 49.3% of the total city staff. The 3.6%, or \$1 million increase in the 2024 Personal Services is due to the above mentioned personnel additions.

The 2024 General Fund budget sees the addition of two new patrol Police officer positions, New Fire Lieutenant (Fire Prevention & Training), new Assistant City Manager position added to City Manager office, and removal of Assistant Development Services Director position.

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023 Budget</u>	<u>2024 Budget</u>
PERSONNEL	\$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	\$29,951,051
% of Total Budget	70.85%	79.02%	76.68%	76.27%	76.97%	73.37%	70.54%	75.11%	75.79%	74.52%
change in personnel costs		\$707,980	\$914,625	\$666,543	\$911,779	\$327,750	\$1,049,787	\$1,287,700	\$2,204,256	\$1,039,264
change from previous year		3.40%	4.24%	2.97%	3.94%	1.36%	4.31%	5.07%	8.25%	3.59%

Table 2.24 General Fund Personnel Expenditure History

Contractual services - \$7.7 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 19.3% in 2024. Contractual services make up 18.74% of the general fund.

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023 Budget</u>	<u>2024 Budget</u>
CONTRACTUAL	\$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	\$7,745,601
% of Total Budget	14.85%	16.41%	17.04%	16.51%	16.73%	16.46%	19.30%	18.17%	18.12%	19.27%
change in contractual costs		\$105,696	\$518,123	\$13,416	\$219,440	\$243,167	\$1,484,194	(\$490,594)	\$449,389	\$833,832
change from previous year		2.42%	11.58%	0.27%	4.38%	4.65%	27.14%	-7.06%	6.95%	12.06%

Table 2.25 General Fund Contractual Services Expenditure History

Commodities - \$0.6 million

Commodities account for 1.66% of the total General Fund budget in 2024. 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.

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023 Budget</u>	<u>2024 Budget</u>
COMMODITIES	\$477,806	\$595,114	\$550,395	\$911,614	\$489,172	\$594,027	\$698,890	\$614,790	\$688,267	\$685,788
% of Total Budget	1.62%	2.18%	1.88%	3.01%	1.57%	1.79%	1.94%	1.73%	1.80%	1.71%
change in commodities costs		\$117,308	(\$44,719)	\$361,219	(\$422,442)	\$104,855	\$104,863	(\$84,100)	\$73,477	(\$2,479)
change from previous year		24.55%	-7.51%	65.63%	-46.34%	21.44%	17.65%	-12.03%	11.95%	-0.36%

Table 2.26 General Fund Commodities Expenditure History

Capital Outlay - \$1.49 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. Capital outlay includes auto and truck depreciation charges and computer software charges.

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023 Budget</u>	<u>2024 Budget</u>
CAPITAL OUTLAY	\$734,043	\$730,374	\$808,898	\$1,122,770	\$1,239,981	\$2,465,904	\$2,802,189	\$1,615,245	\$1,478,416	\$1,491,751
% of Total Budget	2.50%	2.68%	2.76%	3.70%	3.97%	7.42%	7.78%	4.54%	3.88%	3.71%
change in capital outlay		(\$3,669)	\$78,524	\$313,872	\$117,211	\$1,225,923	\$336,285	(\$1,186,944)	(\$136,829)	\$13,335
change from previous year		-0.50%	10.75%	38.80%	10.44%	98.87%	13.64%	-42.36%	-8.47%	0.90%

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, 2023 is estimated at \$13.6 million. This will leave the fund balance at 38.9%. The estimated ending balance for 2024 is \$19 million.

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023 Budget	2024 Budget
Income Taxes	\$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	\$32,435,654
change from previous year	\$21,571,744	\$713,763	\$2,210,191	\$445,670	\$1,368,170	(\$2,582,636)	\$11,408,095	(\$5,263,265)	\$2,242,777	\$321,145
change from previous year		3.31%	9.92%	1.82%	5.49%	-9.82%	48.08%	-14.98%	7.51%	1.00%

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 - \$743,451 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	\$20,395,970
Public Safety Levy Fund	4,223,803
Street Levy Fund	3,989,500
G.O. Bond Retirement	566,500
Police & Fire Pension Fund	2,658,430
Termination Pay Fund	515,000
Municipal Court Fund	635,000
Computer Replacement Fund	8,000
Health Fund	200,000

Table 2.29 Funds supported by City Income Taxes

Changes in Ending Balances							
Fund #	Fund	Ending Balance 12/31/2022	Ending Balance 12/31/2023	Ending Balance 12/31/2024	Change from 2022 to 2023	Change from 2023 to 2024	Primary Causes of Balance Changes Greater than 10%
100	General Fund	\$14,991,254	\$23,932,939	\$17,303,746	59.65%	-27.70%	Expenditures decreased for 2024
Special Revenue Funds							
230	City Income Tax	\$76,203	\$25,000	\$25,000	-67.19%	0.00%	Transfer amounts vary according to income tax revenue.
200	Public Safety Levy	\$0	\$0	\$0	0.00%	0.00%	Using balance for funding of Public Safety
201	Street Levy Fund	\$15,023,748	\$4,284,936	\$1,275,432	-71.48%	-70.23%	Using balance for debt payment and capital paving
210	Auto & Gas Tax Fund	\$2,552,659	\$306,377	\$73,383	-88.00%	-76.05%	Decreased contractual services in Streets Maintenance due to street paving being paid from other funds. Decreased street supplies in Street Maintenance due to salt inventory. Increased contractual services in Grounds Maintenance from rising mowing contract costs.
215	Conservancy Fund	\$67,421	\$77,699	\$67,954	15.24%	-12.54%	Using fund balances for contractual service expenses
228	Health & Environment Fund	\$796,597	\$553,099	\$289,601	-30.57%	-47.64%	Increase in income tax transfer due to decrease in revenue and increased personal services and operating expenses
229	EMS Fund	\$47,339	\$29,814	\$12,229	-37.02%	-58.98%	Using fund balance for EMS training
238	UDAG Fund	\$10,000	\$10,000	\$10,000	0.00%	0.00%	No revenue or expenditures for 2023 & 2024
240	Court Computerization Fund	\$51,988	\$57,488	\$62,988	10.58%	9.57%	Using fund balances for computer and related peripherals
242	Law Enforcement Trust Fund	\$342,986	\$841,986	\$63,838	145.49%	-92.42%	Expenditures increased in 2023 and 2024 spending down the balance as needed by the police department.
243	Law Enforcement Mandatory Drug Fine Fund	\$361,803	\$87,012	\$6,859	-75.95%	-92.12%	Decreased personal services expenditures in 2024
245	Probation Services Fund	\$208,633	\$185,582	\$151,003	-11.05%	-18.63%	Increased personal services and contractual services in 2023 and 2024
246	Termination Pay Fund	\$401,213	\$226,213	\$66,213	-43.62%	-70.73%	Using fund balance for planned retirements
247	Indigent Driver Alcohol/Treatment	\$18,962	\$16,247	\$11,407	-14.32%	-29.79%	Decreased contractual services in 2024
248	Enforcement/Education Fund	\$59,123	\$62,673	\$66,223	6.00%	5.66%	No operating expenditures in 2023 & 2024
249	Civic Development Fund	\$156,230	\$167,290	\$245,290	7.08%	46.63%	Decreased operating expenses in 2024
250	Municipal Court Fund	\$76,352	\$5,712	\$66,264	-92.52%	1060.08%	Increased income tax transfer (revenue) in 2024, decreased operating expenses for 2022 & 2023
251	Police Grant Fund	\$185,167	\$122,266	\$2,116	-33.97%	-98.27%	Decreased intergovernmental revenue and increased expenditures for 2024
252	Court IDIAM Fund	\$67,365	\$54,748	\$42,279	-18.73%	-22.78%	Increased contractual services for 2023 and 2024
253	Court Special Projects Fund	\$339,162	\$280,512	\$193,234	-17.29%	-31.11%	Increased contractual services in 2024
260	Nuisance Abatement Fund	\$516,163	\$282,737	\$228,987	-45.22%	-19.01%	Increased transfer amount in 2024, decreased contractual services for 2024
262	Senior Citizens Levy Fund	\$223	\$223	\$73	0.00%	-67.26%	Decreased contractual services in 2024
265	Fire Station Levy Fund	\$17,196,237	\$11,011,292	\$10,338,877	0.00%	-6.11%	Increased debt service in 2024
266	American Rescue Plan Act Fund	\$16,843,271	\$14,211,308	\$13,561,308	-15.63%	-4.57%	No revenue for 2023 or 2024
267	One Ohio Opioid Settlement Fund	\$50,356	\$209,152	\$156,152	0.00%	-25.34%	No revenue for 2024, increased contractual services in 2024
268	Butler County ARPA Fund	\$4,500,000	\$4,057,500	\$4,057,500	0.00%	0.00%	No revenue or expenditures for 2024.
Total Special Revenue Funds		\$55,398,845	\$32,900,214	\$26,860,558	-40.61%	-18.36%	

Changes in Ending Balances

Fund #	Fund	Ending Balance 12/31/2022	Ending Balance 12/31/2023	Ending Balance 12/31/2024	Change from 2022 to 2023	Change from 2023 to 2024	Primary Causes of Balance Changes Greater than 10%
<u>Debt Service Funds</u>							
305	General Obligation Bond Retirement	\$254,720	\$118,577	\$640,646	-53.45%	440.28%	Decreased debt service in 2023 and 2024
325	Special Assessment Bond Retirement	\$445,416	\$496,333	\$559,316	11.43%	12.69%	Increase in debt service for 2024, using fund balance to assist with debt payments
340	East End/Towne Blvd. TIF	\$681,547	\$678,183	\$76,453	-0.49%	-88.73%	Increase in capital outlay for 2024
345	Downtown TIF	\$39,573	\$47,628	\$55,683	20.35%	16.91%	No significant expenditures in 2023 or 2024
350	Aeronca TIF	\$8,105	\$8,055	\$8,005	-0.62%	-0.62%	No significant revenues or expenditures in 2023 or 2024
355	Airport/Riverfront TIF	\$12,388	\$13,327	\$14,266	7.58%	7.05%	No significant revenues or expenditures in 2023 or 2024
360	Miller Rd North TIF	\$149,471	\$163,971	\$178,471	9.70%	8.84%	No significant expenditures in 2023 or 2024
370	Towne Mall/Hospital TIF	\$142,693	\$116,593	\$12,593	-18.29%	-89.20%	Increased expenditures in 2024
371	Renaissance N TIF	\$372,048	\$380,648	\$27,148	2.31%	-92.87%	Increased expenditures in 2024
372	Renaissance S TIF	\$682,356	\$679,406	\$9,206	-0.43%	-98.64%	Increased revenues and expenditures in 2024
373	Sawyer's Mill TIF	\$0	\$0	\$115,000	100.00%	100.00%	No revenues or expenditures for 2022 or 2023
375	Greentree Industrial Park TIF	\$216,861	\$276,841	\$411,841	27.66%	48.76%	No revenues or expenditures for 2024
376	Made Industrial Park TIF	\$21,015	\$28,780	\$36,545	36.95%	26.98%	No significant expenditures in 2023 or 2024
377	South Yankee Rd TIF	\$25,301	\$26,056	\$26,811	2.98%	2.90%	No significant expenditures in 2023 or 2024
378	Towne Mall TIF	\$45,624	\$49,119	\$85,119	7.66%	73.29%	Decreased expenditures in 2024
Total Debt Service Funds		\$3,097,118	\$3,083,517	\$2,257,103	-0.44%	-26.80%	
<u>Capital Projects Funds</u>							
220	Capital Improvements Fund	\$1,102,990	\$322,870	\$1,121,177	-70.73%	247.25%	Capital projects vary yearly, timing of grant reimbursements
481	Downtown Improvements	\$206,885	\$137,990	\$61,584	-33.30%	-55.37%	Increased expenditures for 2024
492	Airport Improvements Fund	\$296,692	\$247,942	\$82,942	-16.43%	-66.55%	Decreased intergovernmental revenue and decreased capital outlay in 2024
494	Water Capital Reserve Fund	\$6,574,229	\$2,311,902	\$248,245	-64.83%	-89.26%	Capital projects vary yearly, timing of grant reimbursements
415	Storm Water Capital Reserve Fund	\$937,205	\$753,277	\$708,928	-19.63%	-5.89%	Capital projects vary yearly, timing of grant reimbursements
495	Sanitary Sewer Capital Reserve Fund	\$21,163,609	\$15,562,840	\$16,899,720	-26.46%	8.59%	Capital projects vary yearly, timing of grant reimbursements
498	Computer Replacement Fund	\$1,293,538	\$507,185	\$874,684	-60.79%	72.46%	Increased revenue and decreased capital outlay in 2024
499	Property Development Fund	\$298,150	\$222,466	\$74,266	-25.38%	-66.62%	Increased capital outlay in 2024
485	Economic Development Bond Service	\$2,267	\$7,267	\$6,434	220.56%	-11.46%	Increased revenue and debt service in 2024
Total Capital Projects Funds		\$31,875,565	\$20,073,739	\$20,077,980	-37.02%	0.02%	

Changes In Ending Balances

Fund #	Fund	Ending Balance 12/31/2022	Ending Balance 12/31/2023	Ending Balance 12/31/2024	Change from 2022 to 2023	Change from 2023 to 2024	Primary Causes of Balance Changes Greater than 10%
Enterprise Funds							
510	Water Fund	\$3,713,077	\$2,379,851	\$2,079,819	-35.91%	-12.61%	Increased operating expenses in 2023 and 2024
515	Storm Water Fund	\$805,833	\$342,724	\$277,012	-57.47%	-19.17%	Decreased operating expenses in 2024
520	Sewer Fund	\$3,526,175	\$3,115,499	\$2,701,958	-11.65%	-13.27%	Increased operating expenses in 2023 and 2024
525	Airport Fund	\$414,630	\$33,597	\$133,020	-91.90%	295.93%	Decreased expenditures in 2024
530	Transit System Fund	\$544,615	\$498,404	\$630,666	-8.49%	26.54%	Decreased intergovernmental revenue in 2024, decreased contractual service and capital outlay in 2024
546	Wellfield Protection Fund	\$2,558,603	\$2,037,500	\$1,878,410	-20.37%	-7.81%	Decreased expenditures in 2024
555	Solid Waste Disposal Fund	\$498,655	\$688,241	\$734,427	38.02%	6.71%	Increase in charges for services in 2024, increased contractual services in 2024
Total Enterprise Funds		\$12,061,588	\$9,095,816	\$8,435,312	-24.59%	-7.26%	
Internal Service Funds							
605	Municipal Garage Fund	\$6,361,570	\$4,323,681	\$1,520,791	-32.03%	-64.83%	Fluctuation of equipment purchases each year, fluctuation of sale of assets
661	Employee Benefits Fund	\$2,156,326	\$2,422,842	\$2,111,872	12.36%	-12.83%	Increased contractual services
Total Internal Service Funds		\$8,517,896	\$6,746,523	\$3,632,663	-20.80%	-46.16%	
Trust Funds							
725	Police Pension Fund	\$1,344,014	\$1,376,226	\$1,436,804	2.40%	4.40%	Fluctuates according to actual police wages & overtime
726	Fire Pension Fund	\$1,348,813	\$1,454,086	\$1,431,730	7.80%	-1.54%	Fluctuates according to actual fire wages & overtime
Total Trust Funds		\$2,692,827	\$2,830,312	\$2,868,534	5.11%	1.35%	
Federal Grant Funds							
254	Home Program Fund	\$88,877	\$27,941	\$304,070	-68.56%	988.26%	Increase in intergovernmental revenues and contractual services in 2024
429	Community Development Fund	\$222,275	\$15,030	\$157,202	-93.24%	945.92%	Decrease in revenues and expenditures for 2024
736	Community Dev. Escrow Fund	\$36,160	\$70,855	\$106,100	95.95%	49.74%	Using fund balances for expenditures
Total Federal Grant Funds		\$347,312	\$113,826	\$567,372	-67.23%	398.46%	
Special Assessment Funds							
895	2024 Sidwalk, Curb, & Gutter	\$0	\$0	\$0	0.00%	0.00%	
Total Special Assessments		\$0	\$0	\$0	0.00%	0.00%	
GRAND TOTAL - ALL FUNDS		\$128,982,405	\$98,776,886	\$82,003,268	-23.42%	-16.98%	

PERSONNEL COUNT BY DEPARTMENT

DEPARTMENT/DIVISION	FULL TIME					PART TIME/GRANT					ALL EMPLOYEES				
	2020	2021	2022	2023	2024	2020	2021	2022	2023	2024	2020	2021	2022	2023	2024
City Council	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00
City Manager															
City Manager's Office	2.00	3.00	3.00	4.00	4.50						2.00	3.00	3.00	4.00	4.50
Law	4.00	4.00	4.00	4.00	4.00						4.00	4.00	4.00	4.00	4.00
Human Resources	4.00	4.00	4.00	4.00	4.00	0.70					4.70	4.00	4.00	4.00	4.00
Transit	1.00	1.00	1.00	1.00	1.00	6.80	10.00	0.50	10.00	0.00	7.80	11.00	1.50	11.00	1.00
Communications	1.00	1.00	1.00	1.00	1.00						1.00	1.00	1.00	1.00	1.00
Total City's Manager's Office	12.00	13.00	13.00	14.00	14.50	7.50	10.00	0.50	10.00	0.00	19.50	23.00	13.50	24.00	14.50
Development Services															
Administration	2.00										2.00	0.00	0.00	0.00	0.00
Planning/Zoning	3.00	3.00	9.00	10.00	9.00						3.00	3.00	9.00	10.00	9.00
Building Inspection	5.00	5.00	5.00	5.00	5.00						5.00	5.00	5.00	5.00	5.00
Total Development Services	10.00	8.00	14.00	15.00	14.00	0.00	0.00	0.00	0.00	0.00	10.00	8.00	14.00	15.00	14.00
Public Safety															
Fire Administration	3.00	3.00	3.00	3.00	3.00						3.00	3.00	3.00	3.00	3.00
Fire Operations	74.00	74.00	77.00	77.00	77.00						74.00	74.00	77.00	77.00	77.00
Fire Training/Prevention	5.00	5.00	5.00	5.00	6.00						5.00	5.00	5.00	5.00	6.00
Criminal Investigation	13.00	13.00	12.00	12.00	12.00						13.00	13.00	12.00	12.00	12.00
Narcotics	6.00	6.00	6.00	7.00	7.00						6.00	6.00	6.00	7.00	7.00
Jail Management	12.00	12.00	12.00	12.00	12.00	1.20	1.20	1.20	1.40	1.40	13.20	13.20	13.20	13.40	13.40
Police Administration	9.50	9.50	4.50	4.50	4.50				0.70	0.70	9.50	9.50	4.50	5.20	5.20
Police & Fire Dispatch	16.00	16.00	16.00	16.00	16.00						16.00	16.00	16.00	16.00	16.00
Police Services	5.00	5.00	5.00	5.00	5.00						5.00	5.00	5.00	5.00	5.00
Uniform Patrol	50.00	52.00	53.00	57.00	60.00						50.00	52.00	53.00	57.00	60.00
Total Public Safety	193.50	195.50	193.50	198.50	202.50	1.20	1.20	1.20	2.10	2.10	194.70	196.70	194.70	200.60	204.60
Economic Development	4.00	4.00	4.00	4.00	4.00	0.70	0.70	0.70	0.70	0.70	4.00	4.70	4.70	4.70	4.70

PERSONNEL COUNT BY DEPARTMENT, (continued)

DEPARTMENT/DIVISION	FULL TIME					PART TIME/GRANT					ALL EMPLOYEES				
	2020	2021	2022	2023	2024	2020	2021	2022	2023	2024	2020	2021	2022	2023	2024
Health Department	7.00	7.00	7.00	8.00	8.00	0.80	0.50	0.50	0.50	0.50	7.80	7.50	7.50	8.50	8.50
Finance Department															
City Income Tax	8.00	8.00	8.00	8.00	8.00						8.00	8.00	8.00	8.00	8.00
Finance Administration	2.00	2.00	2.00	2.00	2.00						2.00	2.00	2.00	2.00	2.00
Purchasing	1.00	1.00	1.00	1.00	1.00						1.00	1.00	1.00	1.00	1.00
Sewer Administration	4.00	4.00	4.00	4.00	4.00						4.00	4.00	4.00	4.00	4.00
Treasury	3.00	3.00	3.00	3.00	3.00						3.00	3.00	3.00	3.00	3.00
Water Administration	5.00	5.00	5.00	5.00	5.00						5.00	5.00	5.00	5.00	5.00
Total Finance Department	23.00	23.00	23.00	23.00	23.00	0.00	0.00	0.00	0.00	0.00	23.00	23.00	23.00	23.00	23.00
Information Systems	5.00	5.00	5.00	5.00	5.00	0.80	0.80	0.80	0.80	0.80	5.80	5.80	5.80	5.80	5.80
Airport Operations		3.00		1.00	1.00		2.00				0.00	5.00	0.00	1.00	1.00
Municipal Court															
Municipal Court	20.00	19.00	20.00	20.00	19.00	1.50	1.50	0.20	0.20	0.20	21.50	20.50	20.20	19.20	19.20
Court Special Projects	1.00	1.00	1.00	1.00	1.00						1.00	1.00	1.00	1.00	1.00
Probation	1.00	1.00	1.00	1.00	1.00						1.00	1.00	1.00	1.00	1.00
Total Municipal Court	22	21	22	22	21	1.5	1.5	0.2	0.2	0.2	23.5	22.5	22.2	21.2	22.2
Public Works & Utilities															
Building Maintenance	3.00	3.00	3.00	4.00	4.00						3.00	3.00	3.00	4.00	4.00
Electronic Maintenance	2.00	2.00	4.00	4.00	4.00	1.30	1.30				3.30	3.30	4.00	4.00	4.00
Engineering	3.50	2.50	2.50	1.50	1.50						3.50	2.50	2.50	1.50	1.50
Grounds Maintenance	2.50	2.00	1.00	1.00	1.00	0.20	0.20	0.20	0.20	0.20	2.70	2.20	1.20	1.20	1.20
Municipal Garage	7.00	7.00	7.00	7.00	7.00						7.00	7.00	7.00	7.00	7.00
Parks Maintenance	6.00	6.00	6.00	6.00	6.00	1.20	1.20	1.20	1.20	1.30	7.20	7.20	7.20	7.20	7.30
Public Works & Utilities Admin	6.00	7.00	7.00	7.50	7.75						6.00	7.00	7.00	7.50	7.75
Litter and Waste Collection	0.50	0.50	0.50	0.50	0.50						0.50	0.50	0.50	0.50	0.50
Sewer Maintenance	10.00	10.00	10.00	10.00	10.00						10.00	10.00	10.00	10.00	10.00
Storm Water Maintenance	9.00	9.50	9.50	9.50	9.50	0.50	0.50	1.00	1.00	1.00	9.50	10.00	10.50	10.50	10.50
Street Maintenance	12.00	13.00	13.00	15.00	15.00	0.20	0.20	0.20	0.30	0.30	12.20	13.20	13.20	15.30	15.30
Water Reclamation	17.00	18.00	18.00	18.00	18.00						17.00	18.00	18.00	18.00	18.00
Water Treatment	13.00	13.00	13.00	13.00	13.00						13.00	13.00	13.00	13.00	13.00
Water Maintenance	15.00	15.00	15.00	15.00	15.25	0.20	0.20	0.20	0.10	0.10	15.20	15.20	15.20	15.10	15.35
Total Public Works & Utilities	106.50	106.50	109.50	112.00	112.50	3.60	3.60	2.80	2.80	2.90	110.10	112.10	112.30	114.80	115.40
TOTAL PERSONNEL	384.00	389.00	392.00	403.50	406.50	16.40	21.30	7.70	18.10	7.20	400.40	410.30	399.70	421.60	413.70

PERSONNEL HISTORY

There are 407 full time employees budgeted for 2024. This number is up from 404 in 2023. 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 7.2. The 2024 full time equivalent or all employees total is 413.7, versus the 2023 total of 421.60 this is due to the reduction of part time employees.

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 City Manager's office has two Assistant City Managers budgeted for 2024 with one being fully allocated to the City Manager's office and one allocated 1.5 to City Manager with the .25 allocated to Public Works and .25 allocated to .

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 2024.

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 2024.

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 2024.

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. In 2024, the Transit division has 1 full time position budgeted.

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. The Assistant Development Services position was eliminated in 2024.

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. There are no changes for 2024.

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. There are no changes for 2024.

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. In 2024, there are two new patrol officer positions for Police and a New Fire Lieutenant (Fire Prevention & Training).

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. There are no changes for 2024.

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 become a full time Vital Statistics Deputy Registrar. In 2022 an Environmental Health Specialist position was added. There are no changes for 2024.

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. In 2024, a Utility Billing Supervisor position was created.

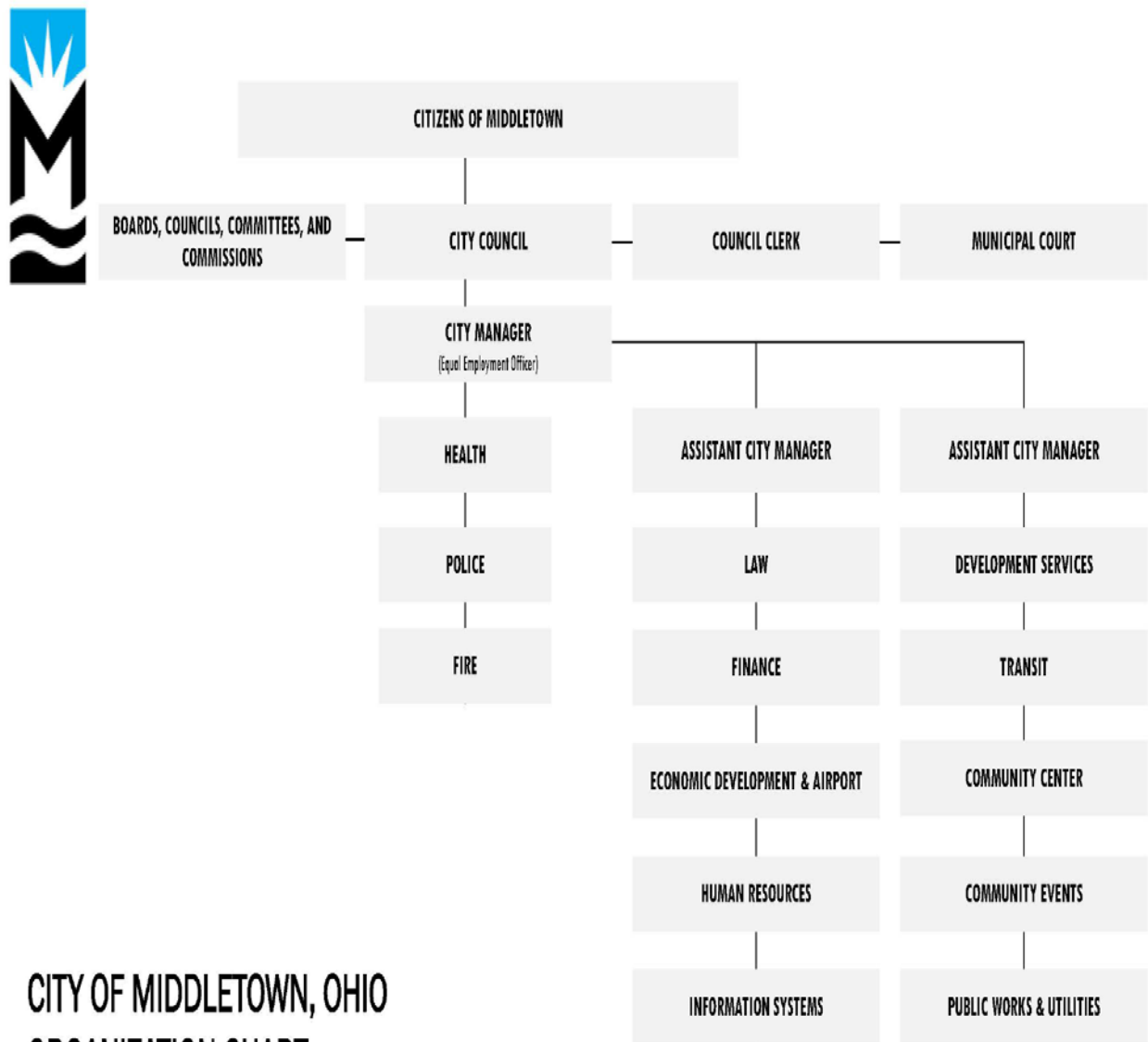
Information Systems

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 2024.

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 in 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. There are no changes for 2024.



OPERATING FUNDS

Organizational Chart Fund Descriptions

General Fund (Major Fund)

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

City Income Tax Fund (Major Fund)

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

Auto and Gas Tax Fund

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

Health Fund (Major Fund)

The Health Fund accounts for grant money received from the State for the City's public health subsidy as well as other revenues, and accounts for the activities of the City Health Department. The Board of Health or Health District as defined is considered its own legal entity under a single government authority, therefore it is considered a major fund.

Municipal Court Fund

This fund accounts for fines and court costs levied by

the City's Municipal Court and the operations of the Middletown Municipal Court. The Municipal Court has jurisdiction in civil and misdemeanor criminal cases as well as preliminary hearings of felony cases.

Water Fund

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

Storm Water Fund

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

Sewer Fund

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

Airport Fund

This fund accounts for the operation of the

Middletown Regional Airport/Hook Field. The major source of revenue is hangar lease payments. A twenty-year bond was issued in 2008 to purchase the buildings at the airport from a privately owned company.

Transit System Fund

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

Solid Waste Disposal Fund

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

Municipal Garage Fund

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

OTHER FUND DESCRIPTIONS

Other Funds – by Departments

DEPARTMENT OF PUBLIC SAFETY:

Emergency Medical Services Fund (EMS)

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

Law Enforcement Trust Fund

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

Mandatory Drug Fine Fund

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

Enforcement/Education Fund

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

Police Grant Fund

To account for grant funds awarded to the Police Division by outside sources. The grants anticipated in 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	2024 Expenditure Budget	Fund	Percentage
Finance Administration	337,217	General	12.79%
Treasury	257,652	General	9.77%
Purchasing	112,732	General	4.28%
Water Administration	612,361	Water	23.23%
Sewer Administration	572,868	Sewer	21.73%
Taxation	743,451	Income Tax	28.20%
Total	2,636,281		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

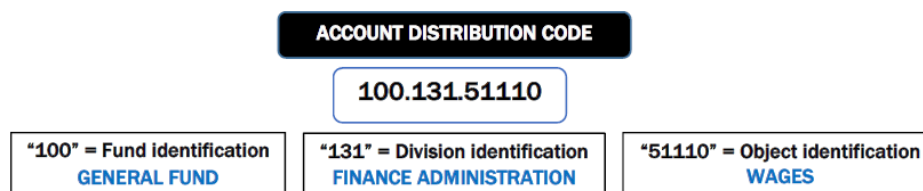
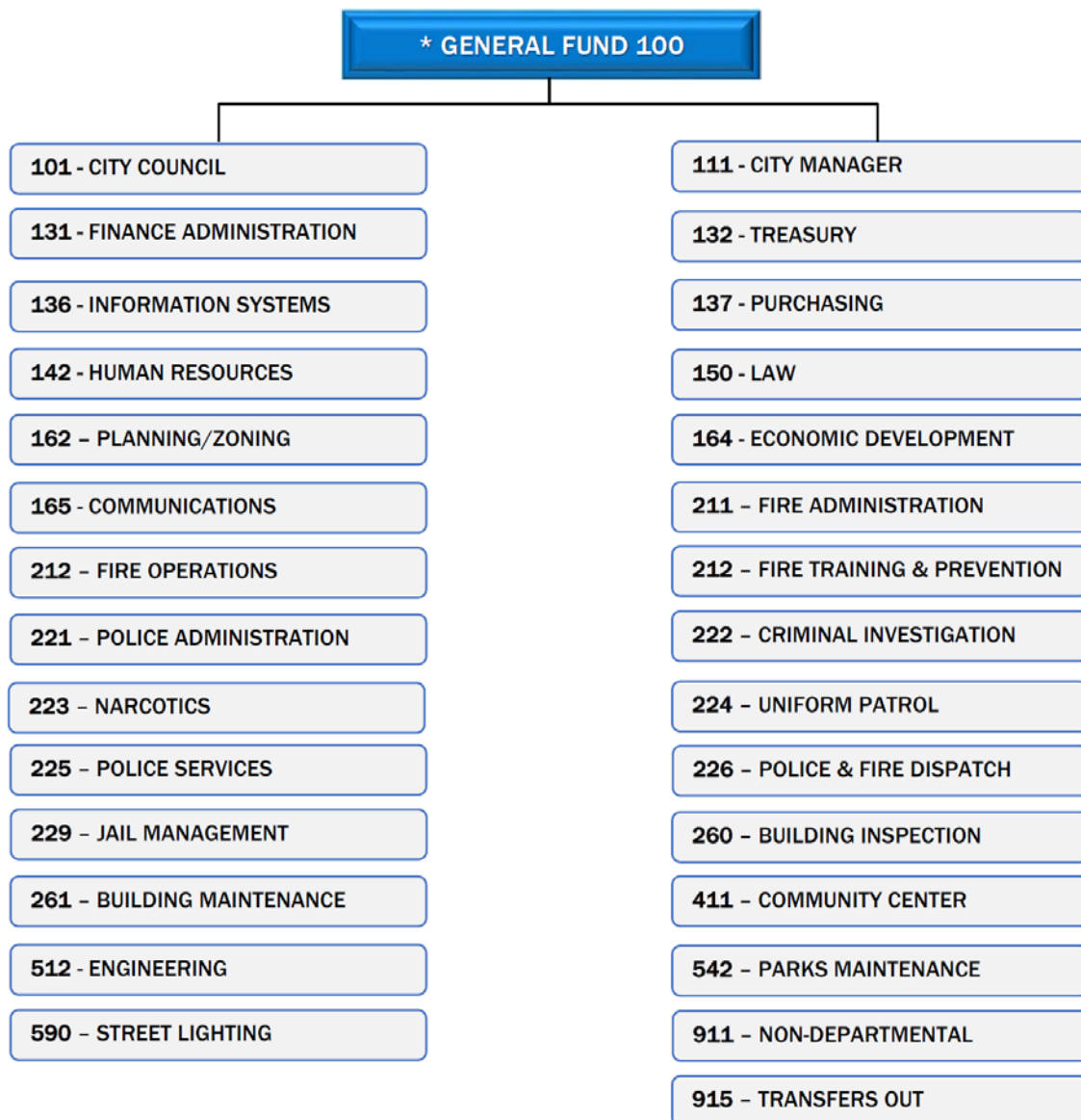
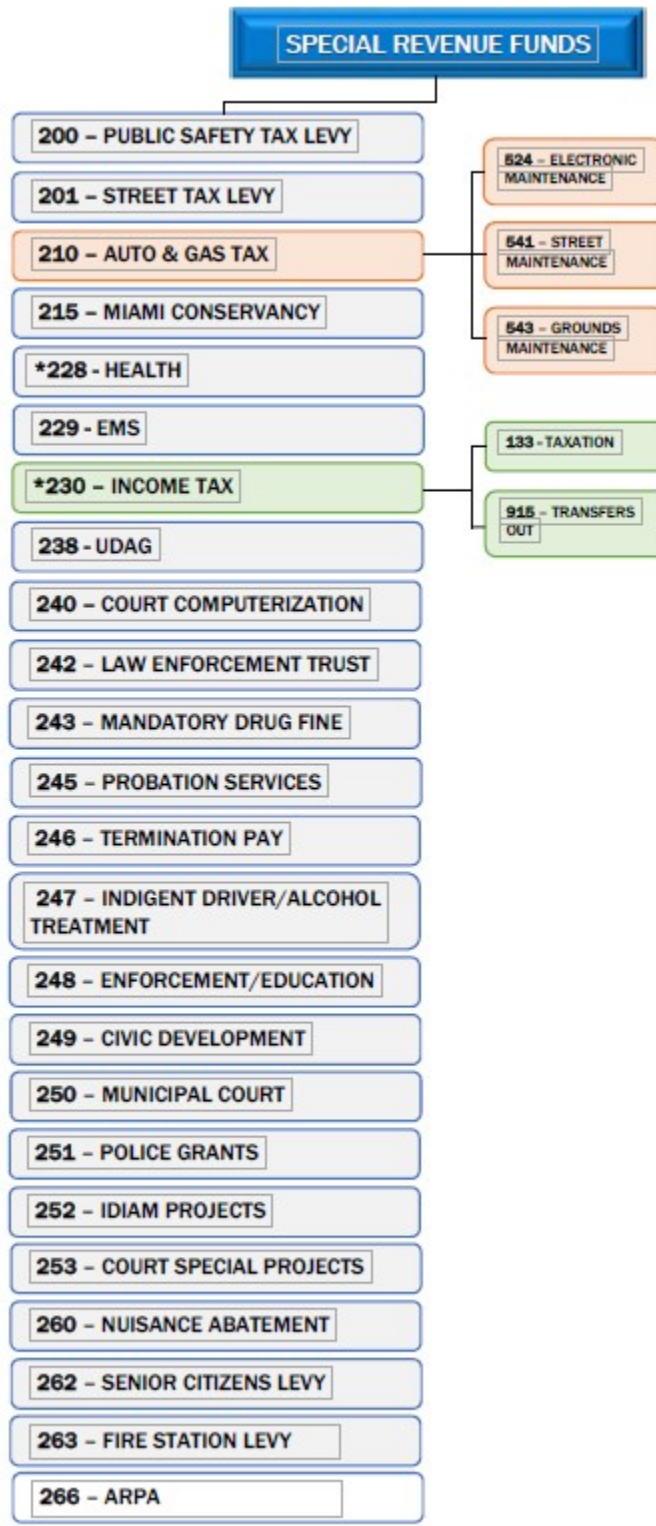


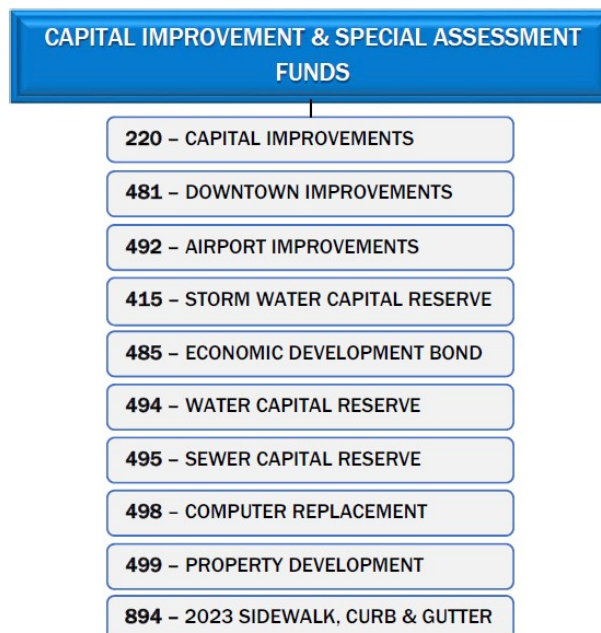
Figure 2.9 Explanation of Account Distribution Codes

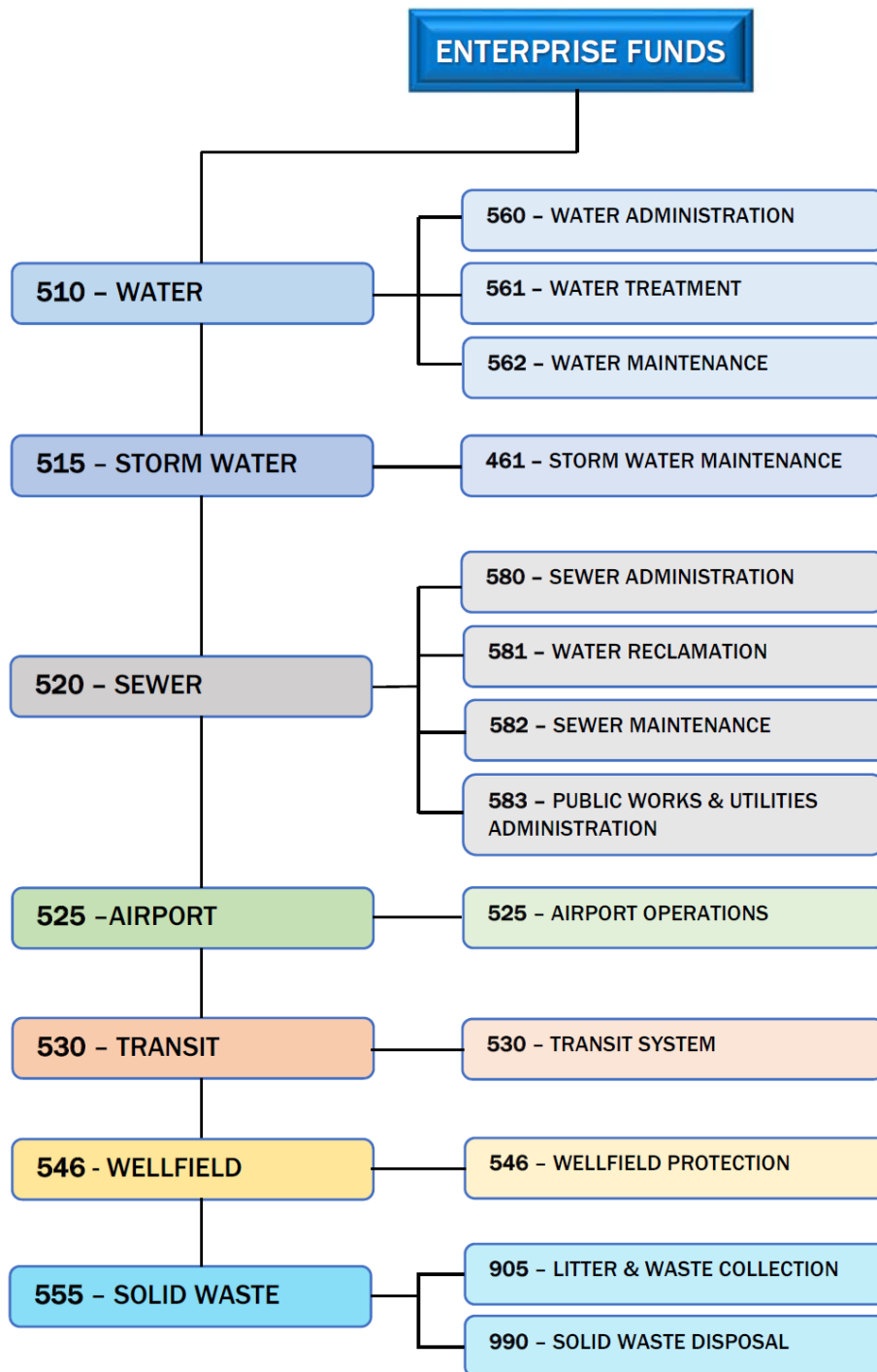
The City of Middletown's finances are reported in funds, while the organizational structure consists of departments with various divisions that perform the many duties necessary to maintain day to day operations. The following funding matrix shows the relationship of the departmental divisions to the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

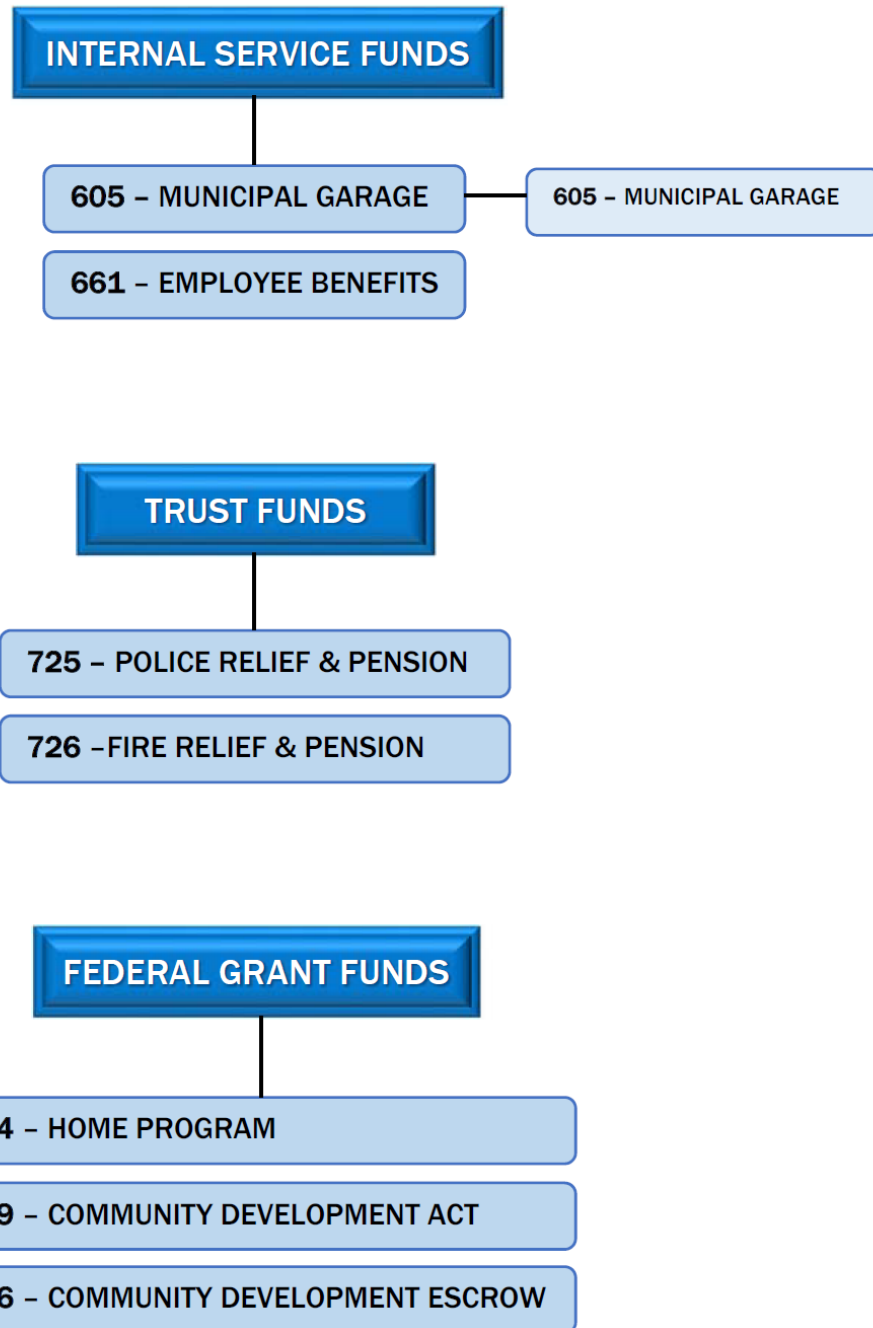


* Denotes a Major Fund











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

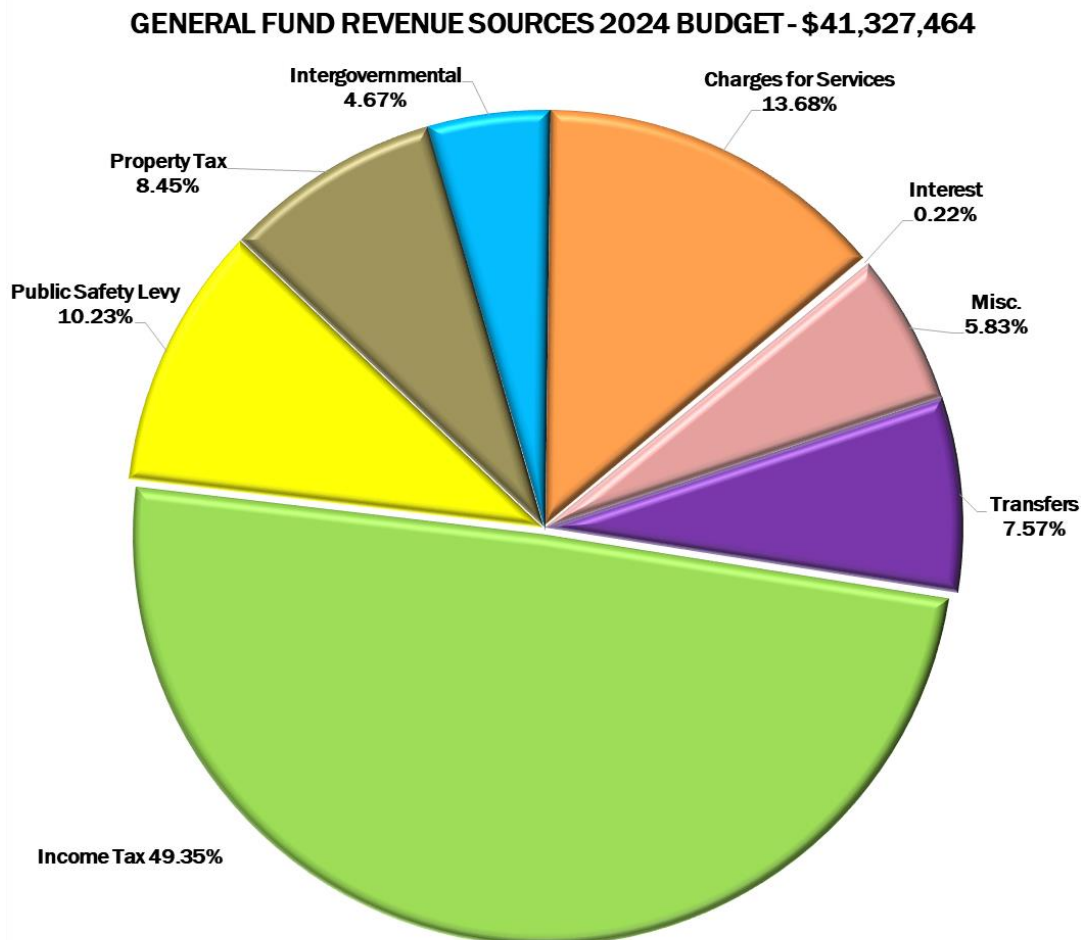
General Fund revenue is made up of income tax, real estate property taxes, intergovernmental revenues (revenue from other governmental agencies), charges for services, licenses and permits, rentals and leases, miscellaneous revenue, interest revenue, and transfers-in from other funds. The pie chart below (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 2024 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	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget	Increase or Decrease \$	%
Income Tax Transfer	\$14,803,950	\$19,808,000	\$20,989,871	\$20,911,308	\$20,395,970	(515,338)	-2.5%
Public Safety Levy Transfer	3,393,000	4,287,762	4,502,661	4,181,983	4,223,803	41,820	1.0%
Property Tax	2,801,073	3,203,253	3,227,050	3,203,253	3,493,253	290,000	9.1%
Intergovernmental	1,356,590	1,657,711	1,709,388	2,023,460	1,930,208	(93,252)	-4.6%
Charges for Services	4,366,899	4,658,847	4,965,056	5,341,441	5,653,721	312,280	5.8%
Miscellaneous	7,131,628	3,468,992	3,525,638	2,165,248	2,410,325	245,077	11.3%
Interest	<u>169,816</u>	<u>144,206</u>	<u>264,771</u>	<u>118,682</u>	<u>91,507</u>	<u>(27,175)</u>	<u>-22.9%</u>
Subtotal	\$34,022,956	\$37,228,771	\$39,184,435	\$37,945,375	\$38,198,787	253,412	0.7%
Transfers-In	<u>\$2,643,536</u>	<u>\$2,678,932</u>	<u>\$2,882,452</u>	<u>\$2,964,451</u>	<u>\$3,128,677</u>	<u>164,226</u>	<u>5.5%</u>
Total	\$36,666,492	\$39,907,703	\$42,066,887	\$40,909,826	\$41,327,464	417,638	1.0%

Table 3.1 General Fund Revenue Comparison by Category

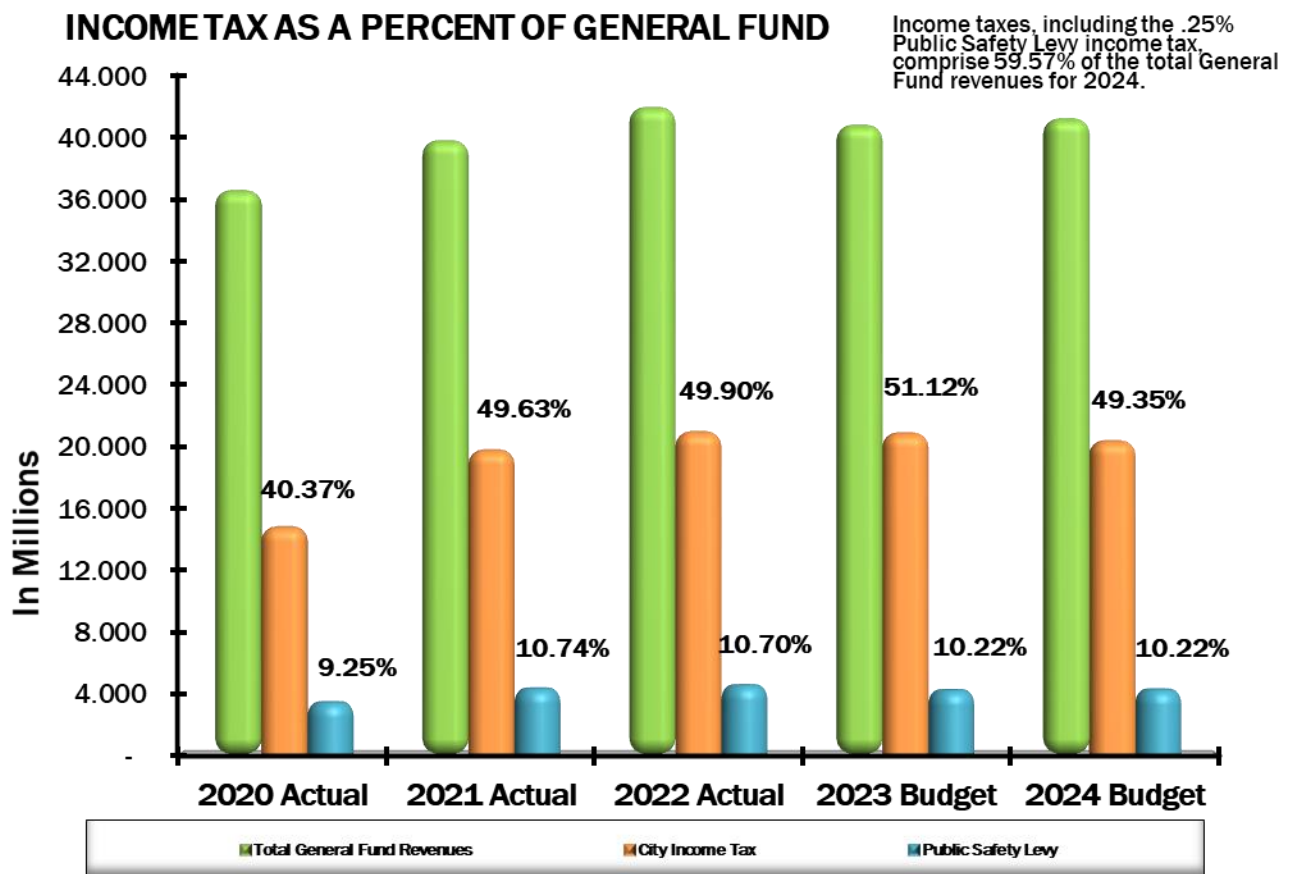


Figure 3.2 Income tax as a percent of General Fund Revenues

City Income Tax

City income tax revenues account for 49.35% of the projected 2024 General Fund revenues (Figure 3.1); 59.57% 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 13.68% of the total General Fund revenues for 2024. Charges for services include building inspection fees, plan review fees, zoning compliance certificate fees, emergency medical service fees, burglar alarm fees, jail commissary services, and administrative services.

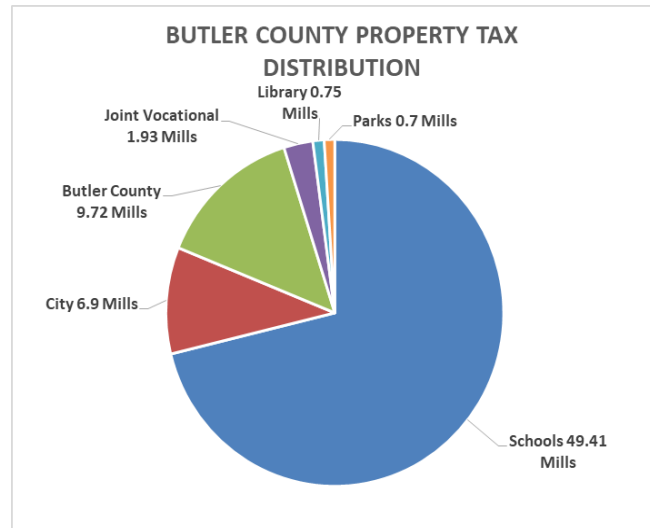


Figure 3.3 Butler County Property Tax Distribution

Property Tax

The majority of all property taxes go to the General Fund and accounts for 8.45% of this fund's revenue.

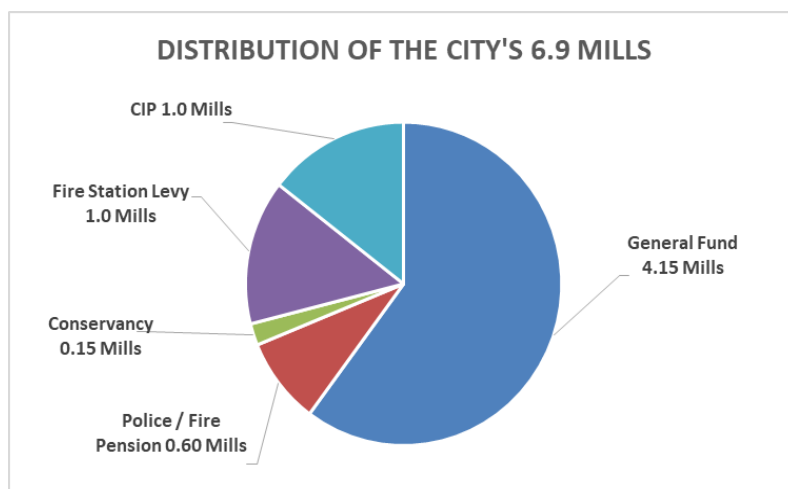


Figure 3.4 Property Tax Distribution of the City's Share

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 4.67% of the total General Fund revenue.

Miscellaneous

Miscellaneous revenues account for 5.83% 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 0.25% of General Fund revenues in 2024.

Transfers-In

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



General Fund Appropriations

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

EXPENDITURES

Expenditures are separated by department and/or division and then by category. A summary for each is listed with the actual 2022 expenditure as well as dollar and

percentage comparisons between 2023 and 2024 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 and Fire) has the largest amount of expenditures at 68.52% 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 \$41,315,707 for 2024, a 13.1% decrease from the 2023 budget.

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



GENERAL FUND EXPENDITURES DEPARTMENT SUMMARY					
Department/Division	2022 Actual	2023 Budget	2024 Budget	Increase/Decrease	
				\$	%
City Council	\$165,486	\$170,721	\$170,929	\$208	0.1%
City Manager	2,309,582	2,949,300	3,207,153	257,853	8.7%
Finance Department	543,809	694,134	707,601	13,467	1.9%
Information Systems	678,887	766,714	794,045	27,331	3.6%
Administrative Services	0	0	0	0	0.0%
Economic Development	767,647	1,351,725	808,799	(542,926)	-40.2%
Development Services	1,429,386	1,944,913	1,584,995	(359,918)	-18.5%
Division of Fire	10,785,498	11,809,991	11,953,280	143,289	1.2%
Division of Police	13,425,991	15,250,667	15,354,579	103,911	0.7%
Public Works & Utilities	2,073,869	3,192,969	2,534,697	(658,272)	-20.6%
Debt Service	1,385,618	158,166	158,548	382	0.0%
Non-Departmental	2,795,621	3,143,558	2,758,113	(385,445)	-12.3%
Subtotal	36,361,393	41,432,860	40,032,739	(\$1,400,121)	-3.4%
Transfers	1,386,075	6,096,247	1,282,968	(4,813,279)	-79.0%
Total	\$37,747,468	\$47,529,107	\$41,315,707	-\$6,213,400	-13.1%

Table 3.2 Department expenditures 2022-2024

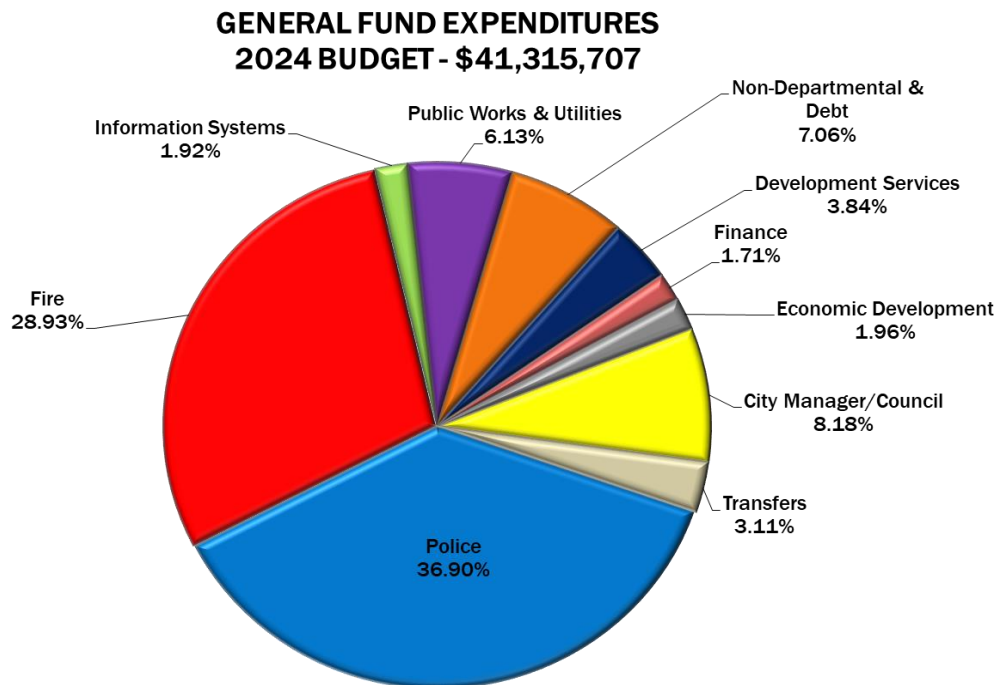


Figure 3.5 General Fund expenditures by department for 2024

GENERAL FUND EXPENDITURES CATEGORY SUMMARY							
Category	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget	Increase/Decrease \$	%
Personal Services	\$24,370,044	\$25,419,831	\$26,197,929	\$28,911,786	\$29,951,051	\$1,039,265	3.6%
Contractual Services	5,468,780	6,952,974	6,787,594	8,120,103	7,745,601	(374,502)	-4.6%
Commodities	594,027	698,890	619,946	944,277	685,788	(258,489)	-27.4%
Capital Outlay	2,465,904	2,802,189	1,370,306	3,298,527	1,491,751	(1,806,776)	-54.8%
Subtotal	32,898,755	35,873,884	34,975,775	41,274,694	39,874,191	(1,400,503)	-3.4%
Debt Service	-	-	1,385,618	158,166	158,548	382	0.0%
Transfers-Out	1,782,108	1,382,134	1,228,881	5,937,029	1,125,000	(4,812,029)	-81.1%
Loans	317,530	160,168	157,194	159,218	157,968	(1,250)	0.0%
Total	\$34,998,393	\$37,416,186	\$37,747,468	\$47,529,107	\$41,315,707	(6,213,400)	-13.1%

Table 3.3 General Fund expenditure by category

2024 GENERAL FUND BUDGETED EXPENDITURES BY CATEGORY

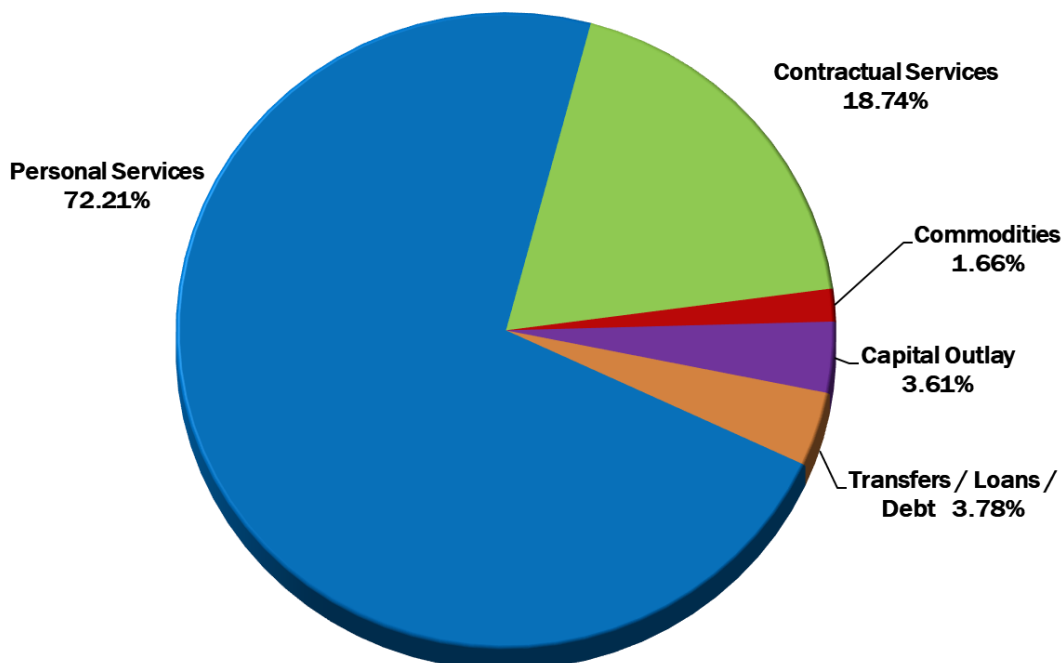


Figure 3.6 General Fund budget by category

GENERAL FUND EXPENDITURES BY CATEGORY

**2024 GENERAL FUND BUDGET
for Public Safety**

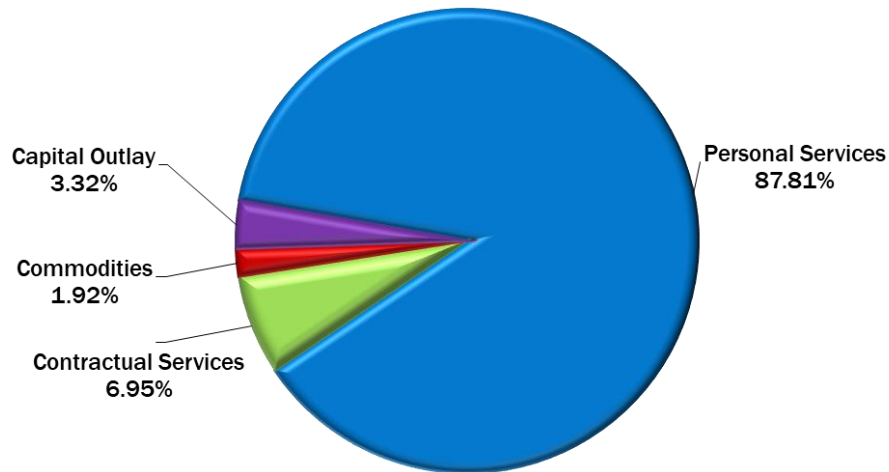


Figure 3.7 Above General Fund Budget – Public Safety Expenditures

**2024 GENERAL FUND BUDGET
(Excluding Public Safety)**

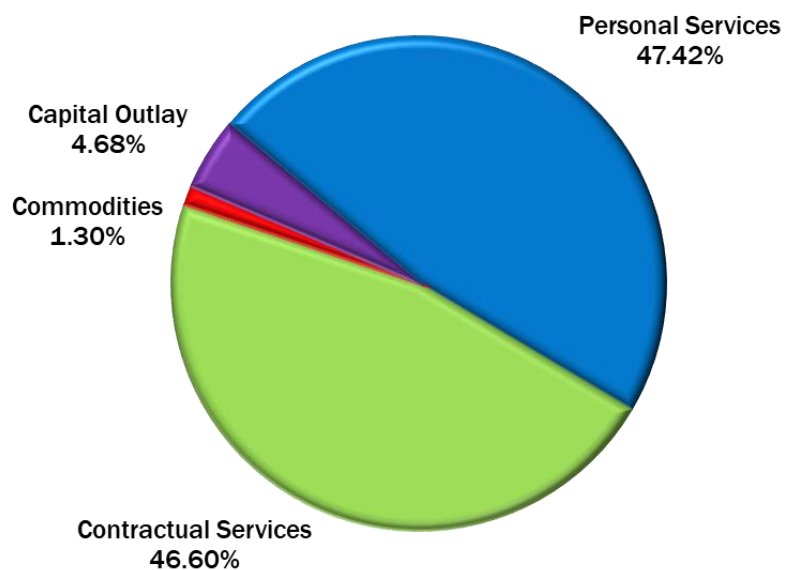


Figure 3.8 General Fund Budget – Excluding Public Safety

GENERAL FUND - BUDGETED EXPENDITURES

Department/Division	Personal Services	Contractual Services	Commodities	Capital Outlay	Totals
City Council	\$140,629	\$25,500	\$3,500	\$1,300	\$170,929
City Manager	\$692,073	\$300,000	\$2,800	\$500	\$995,373
Communications	\$115,573	\$140,060	\$2,500	\$6,000	\$264,133
Human Resources	\$296,651	\$186,761	\$6,000	\$0	\$489,412
Law	\$434,185	\$826,050	\$2,000	\$0	\$1,262,235
Community Center	\$0	\$196,000	\$0	\$0	\$196,000
City Manager	\$1,538,482	\$1,648,871	\$13,300	\$6,500	\$3,207,153
Information Systems	\$696,795	\$26,250	\$8,500	\$62,500	\$794,045
Finance Administration	\$281,757	\$52,960	\$2,500	\$0	\$337,217
Treasury	\$240,132	\$8,720	\$2,800	\$6,000	\$257,652
Purchasing	\$106,832	\$2,600	\$1,300	\$2,000	\$112,732
Finance Department	\$628,721	\$64,280	\$6,600	\$8,000	\$707,601
Planning	\$779,723	\$89,400	\$16,000	\$33,000	\$918,123
Building Inspection	\$549,872	\$105,000	\$4,500	\$7,500	\$666,872
Development Services	\$1,329,595	\$194,400	\$20,500	\$40,500	\$1,584,995
Economic Development	\$451,799	\$332,000	\$5,000	\$20,000	\$808,799
Fire Administration	\$449,088	\$7,550	\$3,856	\$0	\$460,494
Fire Operations	\$9,236,773	\$615,274	\$255,686	\$477,115	\$10,584,848
Fire Training/Prevention	\$901,102	\$5,992	\$844	\$0	\$907,938
Police Administration	\$641,967	\$213,380	\$14,000	\$0	\$869,347
Criminal Investigation	\$1,595,987	\$41,000	\$11,000	\$0	\$1,647,987
Narcotics	\$379,855	\$16,000	\$12,500	\$0	\$408,355
Uniform Patrol	\$7,647,109	\$550,998	\$164,627	\$416,007	\$8,778,741
Police Services	\$410,341	\$8,950	\$0	\$10,500	\$429,791
Police & Fire Dispatch	\$1,588,677	\$78,000	\$6,000	\$0	\$1,672,677
Jail Management	\$1,141,714	\$352,467	\$53,500	\$0	\$1,547,681
Public Safety	\$23,992,613	\$1,889,611	\$522,013	\$903,622	\$27,307,859
Building Maintenance	\$352,504	\$256,868	\$46,500	\$3,500	\$659,372
Engineering	\$189,253	\$120,315	\$3,800	\$22,100	\$335,468
Street Lighting	\$0	\$490,000	\$5,000	\$0	\$495,000
Parks Maintenance	\$594,660	\$377,768	\$48,800	\$23,629	\$1,044,857
Public Works & Utilities	\$1,136,417	\$1,244,951	\$104,100	\$49,229	\$2,534,697
Debt Service					\$158,548
Non-Departmental	\$36,000	\$2,319,738	\$2,275	\$400,100	\$2,758,113
Subtotal Expenditures	\$29,951,051	\$7,745,601	\$685,788	\$1,491,751	\$40,032,739
Transfers-Out/Loans					\$1,282,968
Total Expenditures	\$29,951,051	\$7,745,601	\$685,788	\$1,491,751	\$41,315,707

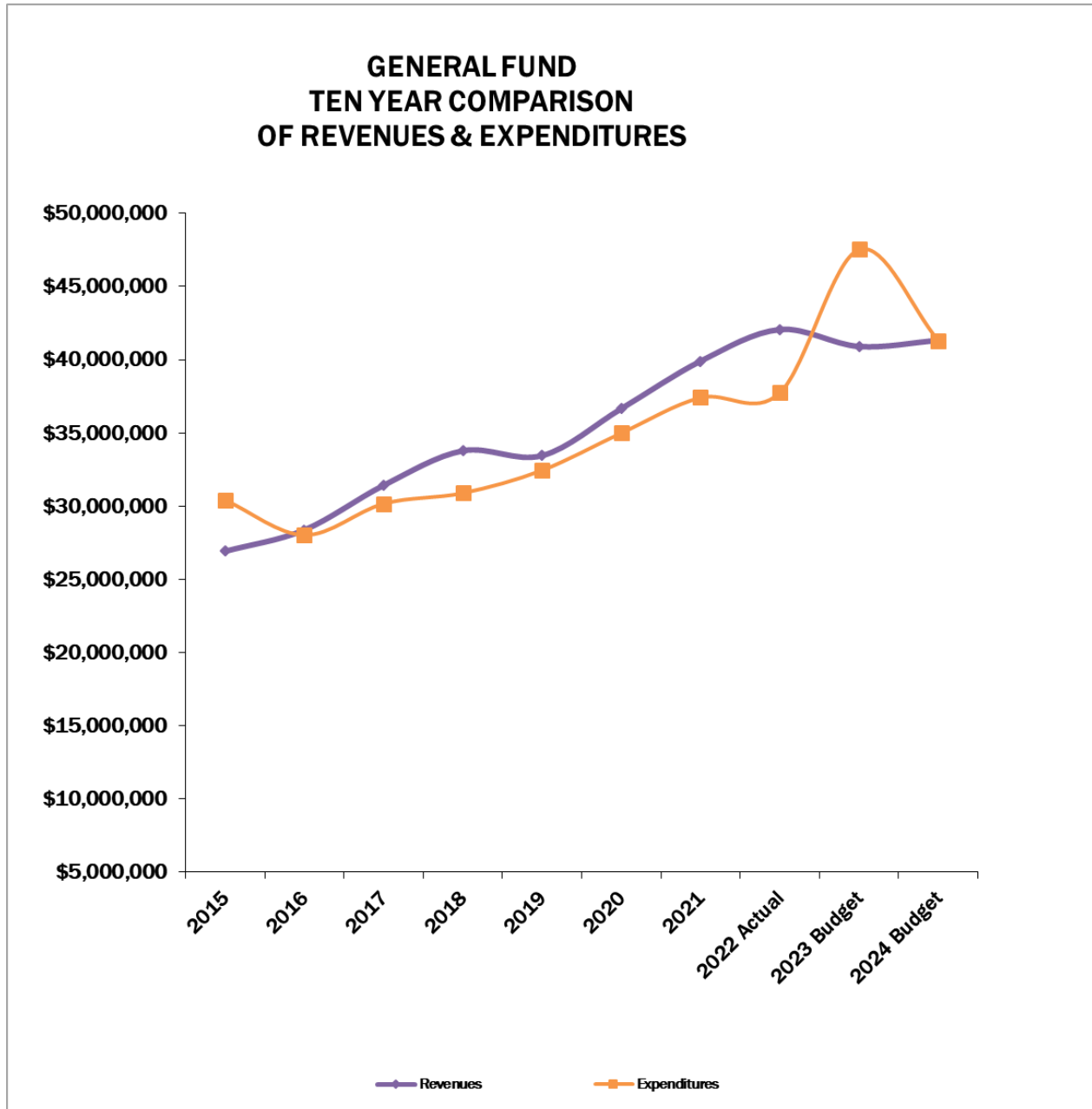


Figure 3.9 Ten year comparison of General Fund revenues and expenditures

**FUND SUMMARY FOR FUND 100
GENERAL FUND**

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$14,840,313	\$19,159,732	\$12,540,451
REVENUES:			
Property Taxes	\$3,227,050	\$3,203,253	\$3,493,253
Licenses & Permits	655,671	613,210	819,342
Intergovernmental Revenue	1,709,388	2,023,460	1,930,208
Charges for Services	4,965,057	5,341,442	5,653,721
Fines & Forfeitures	16,735	20,911	26,869
Interest Income	264,771	118,682	91,507
Contributions & Donations	3,868	0	0
Rentals & Leases	101,253	72,036	72,756
Miscellaneous Revenue	2,303,233	981,101	990,914
Reimbursements	366,577	495,489	500,444
Transfers	28,453,285	28,040,242	27,748,450
TOTAL REVENUES	\$42,066,887	\$40,909,826	\$41,327,464
TOTAL RESOURCES	\$56,907,200	\$60,069,558	\$53,867,915
EXPENDITURES:			
Personal Services	\$26,197,929	\$28,911,786	\$29,951,051
Contractual Services	6,787,594	8,120,103	7,745,601
Commodities	619,946	944,277	685,788
Capital Outlay	1,370,306	3,298,527	1,491,751
Debt Service	1,385,618	158,166	158,548
Transfers	1,228,881	5,937,029	1,125,000
Loans	157,194	159,218	157,968
TOTAL EXPENDITURES	\$37,747,468	\$47,529,107	\$41,315,707
ENDING BALANCE DECEMBER 31	\$19,159,732	\$12,540,451	\$12,552,208

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 2023 Budget per Capita - \$3.34

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			
	2022 ACTUAL	2023 BUDGET	2024 BUDGET
EXPENDITURES BY DIVISION:			
City Council	\$165,486	\$170,721	\$170,929
TOTAL DIVISION EXPENDITURES	\$165,486	\$170,721	\$170,929
EXPENDITURES BY CATEGORY:			
Personal Services	\$130,895	\$137,036	\$140,629
Contractual Services	30,975	28,985	25,500
Commodities	2,781	3,500	3,500
Capital Outlay	835	1,200	1,300
TOTAL EXPENDITURES	\$165,486	\$170,721	\$170,929

**GENERAL FUND
CITY COUNCIL**

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
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	\$ 110,861	\$ 114,369	\$ 117,366
100.101.51211	PERS	15,402	16,012	16,431
100.101.51220	WORKERS COMPENSATION	2,785	4,575	4,695
100.101.51270	MEDICARE-CITY SHARE	1,644	1,658	1,702
100.101.51275	LIFE INSURANCE	203	422	435
	Total - PERSONAL SERVICES	130,895	137,036	140,629
CONTRACTUAL SERVICES:				
100.101.52110	TRAVEL AND TRAINING	880	6,000	3,000
100.101.52120	EMPLOYEE MILEAGE REIMBURSEMENT	-	275	300
100.101.52490	OUTSIDE PRINTING	-	500	500
100.101.52510	MAINTENANCE OF EQUIPMENT	-	1,010	500
100.101.52710	LEGAL ADVERTISING	10,274	10,000	10,000
100.101.52920	MEMBERSHIPS-BOOKS & PERIODICAL	10,100	1,200	1,200
100.101.52980	OTHER MISC CONTRACTUAL SERVICE	9,721	10,000	10,000
	Total - CONTRACTUAL SERVICES	30,975	28,985	25,500
COMMODITIES:				
100.101.53100	OFFICE SUPPLIES	962	1,000	1,000
100.101.53210	FOOD	1,507	1,500	1,500
100.101.53296	OTHER SUPPLIES	312	1,000	1,000
	Total - COMMODITIES	2,781	3,500	3,500
CAPITAL OUTLAY:				
100.101.54320	OFFICE MACHINERY & EQUIPMENT	835	1,200	1,300
	Total - CAPITAL OUTLAY	835	1,200	1,300
	Grand Total	\$ 165,486	\$ 170,721	\$ 170,929

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 2024 Budget per Capita - \$62.60 (Includes all divisions)

City Manager Goals and Objectives

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

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

To 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 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

To identify and pursue strategies for long term revenue growth

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 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.

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 competent service as labor counsel concerning labor issues:

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

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

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

Serve as a clearinghouse for public record requests:

Coordinate cross Division/Department public record requests. Ensure that requests are responded to in a timely manner.

Oversee Office of Administrative Hearings:

Manage the docket for civil offenses and fines, collect fines and issue decisions in a timely manner.

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

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

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

**DEPARTMENT SUMMARY OF EXPENDITURES
CITY MANAGER**

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
EXPENDITURES BY DIVISION:			
City Manager's Office	\$425,382	\$683,198	\$995,373
Human Resources	430,594	530,982	489,412
Law	1,119,908	1,312,421	1,262,235
Communications	221,873	216,699	264,133
Community Center	111,825	206,000	196,000
TOTAL DIVISION EXPENDITURES	\$2,309,582	\$2,949,300	\$3,207,153
EXPENDITURES BY CATEGORY:			
Personal Services	\$1,112,496	\$1,325,675	\$1,538,482
Contractual Services	1,189,779	1,592,185	1,648,871
Commodities	7,259	24,740	13,300
Capital Outlay	47	6,700	6,500
TOTAL EXPENDITURES	\$2,309,582	\$2,949,300	\$3,207,153

GENERAL FUND
CITY MANAGER'S OFFICE

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
PERSONNEL:				
CITY MANAGER (NG)		1	1	1
ASSISTANT CITY MANAGER (294)		1	1	1.5
ASSISTANT CITY MANAGER (167)		0	0	0
COMMUNITY PROJECT COORDINATOR (261)		0	1	1
EXECUTIVE ASSISTANT (249)		1	1	1
PERSONAL SERVICES:				
100.111.51110	SALARIES & WAGES	\$ 327,789	\$ 385,348	\$ 497,958
100.111.51211	PERS	44,665	70,427	86,845
100.111.51213	FIRE PENSION - CITY MANAGER	2,018	-	-
100.111.51215	DEFERRED COMPENSATION	1,142	-	-
100.111.51220	WORKERS COMPENSATION	8,773	15,414	19,918
100.111.51230	GROUP HEALTH INSURANCE	17,200	48,849	73,215
100.111.51260	VEHICLE ALLOWANCE	3,600	5,400	5,400
100.111.51270	MEDICARE-CITY SHARE	6,515	5,588	7,220
100.111.51275	LIFE INSURANCE	744	1,266	1,517
	Total - PERSONAL SERVICES	412,445	532,292	692,073
CONTRACTUAL SERVICES:				
100.111.52110	TRAVEL AND TRAINING	1,053	15,000	10,000
100.111.52111	MANDATORY TRAINING	-	4,000	-
100.111.52120	EMPLOYEE MILEAGE REIMB	-	300	300
100.111.52222	TELEPHONE LINE CHARGES	444	1,888	1,600
100.111.52480	OTHER PROFESSIONAL SERVICES	7,816	110,618	275,000
100.111.52490	OUTSIDE PRINTING	214	300	300
100.111.52510	MAINTENANCE OF EQUIPMENT	848	800	800
100.111.52920	MEMBERSHIPS-BOOKS-PERIODICALS	227	5,800	12,000
100.111.52980	MISC CONTRACTUAL SERVICES	-	9,500	-
	Total - CONTRACTUAL SERVICES	10,602	148,206	300,000
COMMODITIES:				
100.111.53100	OFFICE SUPPLIES	1,357	1,200	1,300
100.111.53210	FOOD	977	1,000	1,000
100.111.53510	SUPPLIES TO MAINTAIN EQUIPMENT	-	500	500
	Total - COMMODITIES	2,334	2,700	2,800
CAPITAL OUTLAY:				
100.111.54320	OFFICE MACHINERY & EQUIPMENT	-	-	500
	Total - CAPITAL OUTLAY	-	-	500
	Grand Total	\$ 425,382	\$ 683,198	\$ 995,373

GENERAL FUND
HUMAN RESOURCES

		Actual Expenditures 2022	Amount Budgeted 2023	Department Budget 2024
PERSONNEL:				
	HUMAN RESOURCES MANAGER (270)	1	1	1
	HUMAN RESOURCES SPECIALIST (249)	2	2	2
	HUMAN RESOURCES CLERK (231)	1	1	0
	INTERN (231)	0	0	1
PERSONAL SERVICES:				
100.142.51110	SALARIES & WAGES	\$183,354	\$217,807	\$233,368
100.142.51211	PERS	26,113	30,493	32,672
100.142.51220	WORKERS COMPENSATION	5,536	8,712	9,335
100.142.51230	GROUP HEALTH INSURANCE	27,126	25,975	17,031
100.142.51270	MEDICARE-CITY SHARE	2,705	3,158	3,384
100.142.51275	LIFE INSURANCE	794	844	861
	Total - PERSONAL SERVICES	245,628	286,989	296,651
CONTRACTUAL SERVICES:				
100.142.52110	TRAVEL & TRAINING	421	2,385	500
100.142.52125	EMPLOYEE DEVELOPMENT	11,645	13,430	8,000
100.142.52420	MEDICAL SERVICE	11,072	28,900	30,000
100.142.52480	OTHER PROFESSIONAL SERVICE	139,626	142,425	115,761
100.142.52490	OUTSIDE PRINTING	403	1,696	500
100.142.52510	MAINTENANCE OF EQUIPMENT	2,044	3,350	2,000
100.142.52710	LEGAL ADVERTISEMENTS	17,895	36,000	30,000
100.142.52920	MEMBERSHIPS-BOOKS-PERIODICALS	1,000	1,000	-
	Total - CONTRACTUAL SERVICES	184,106	229,186	186,761
COMMODITIES:				
100.142.53100	OFFICE SUPPLIES	860	1,159	1,000
100.142.53215	EMPLOYEE RECOGNITION GIFTS	-	13,648	5,000
	Total - COMMODITIES	860	14,807	6,000
	Grand Total	\$430,594	\$530,982	\$489,412

**GENERAL FUND
LAW**

	Actual Expenditures 2022	Amount Budgeted 2023	Department Budget 2024
PERSONNEL:			
PARALEGAL (183)	1	1	1
VICTIM ADVOCATE (225)	1	1	1
GENERAL COUNSEL (172)	1	1	1
GENERAL COUNSEL (282)	1	1	1
PERSONAL SERVICES:			
100.150.51110 SALARIES & WAGES	\$ 276,534	\$ 292,829	\$ 308,711
100.150.51120 OVERTIME WAGES	223	500	500
100.150.51211 PERS	38,188	41,066	43,290
100.150.51220 WORKERS COMPENSATION	6,345	11,733	12,369
100.150.51230 GROUP HEALTH INSURANCE	61,088	63,531	63,531
100.150.51270 MEDICARE-CITY SHARE	4,032	4,253	4,484
100.150.51275 LIFE INSURANCE	744	1,266	1,300
Total - PERSONAL SERVICES	387,154	415,178	434,185
CONTRACTUAL SERVICES:			
100.150.52110 TRAVEL & TRAINING	-	4,300	3,000
100.150.52111 MANDATORY TRAVEL & TRAINING	1,660	5,819	-
100.150.52120 EMPLOYEE MILEAGE REIMBURSEMENT	258	1,000	750
100.150.52230 POSTAGE AND POSTAL CHARGES	77	300	300
100.150.52410 LEGAL SERVICE	711,559	852,091	800,000
100.150.52480 OTHER PROFESSIONAL SERVICES	13,052	17,000	15,000
100.150.52490 OUTSIDE PRINTING	-	1,800	1,000
100.150.52510 MAINTENANCE OF EQUIPMENT	1,134	3,600	3,000
100.150.52920 MEMBERSHIPS-BOOKS-PERIODICALS	1,406	6,700	3,000
Total - CONTRACTUAL SERVICES	729,145	892,610	826,050
COMMODITIES:			
100.150.53100 OFFICE SUPPLIES	3,609	4,633	2,000
Total - COMMODITIES	3,609	4,633	2,000
Grand Total	\$ 1,119,908	\$ 1,312,421	\$ 1,262,235

**GENERAL FUND
COMMUNICATIONS**

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
PERSONNEL:				
COMMUNICATIONS MANAGER (258)		1	1	1
COMMUNICATIONS MANAGER (180)		0	0	0
PERSONAL SERVICES:				
100.165.51110	SALARIES AND WAGES	\$55,303	\$68,699	\$76,175
100.165.51211	PERS	7,749	9,618	10,665
100.165.51220	WORKERS COMPENSATION	1,784	2,748	3,047
100.165.51230	GROUP HEALTH INSURANCE	1,433	8,944	24,366
100.165.51270	MEDICARE-CITY SHARE	832	996	1,105
100.165.51275	LIFE INSURANCE	169	211	215
	Total - PERSONAL SERVICES	67,270	91,216	115,573
CONTRACTUAL SERVICES:				
100.165.52110	TRAVEL AND TRAINING	475	2,000	3,000
100.165.52120	EMPLOYEE MILEAGE REIMBURSEMENT	-	2,500	500
100.165.52222	TELEPHONE	470	560	560
100.165.52480	OTHER PROFESSIONAL SERVICE	113,918	86,300	115,000
100.165.52490	OUTSIDE PRINTING	3,699	14,634	15,000
100.165.52920	MEMBERSHIPS, BOOKS, PERIODICALS	18,906	6,000	6,000
100.165.52950	RECREATIONAL ACTIVITIES	16,634	4,189	-
	Total - CONTRACTUAL SERVICES	154,101	116,183	140,060
COMMODITIES:				
100.165.53100	OFFICE SUPPLIES	455	2,600	2,500
	Total - COMMODITIES	455	2,600	2,500
CAPITAL OUTLAY:				
100.165.54320	OFFICE MACHINERY & EQUIPMENT	-	4,000	4,000
100.165.54370	COMPUTER SOFTWARE	47	2,700	2,000
	Total - CAPITAL OUTLAY	47	6,700	6,000
	Grand Total	\$221,873	\$216,699	\$264,133

**GENERAL FUND
COMMUNITY CENTER**

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
	CONTRACTUAL SERVICES:			
100.411.52480	OTHER PROFESSIONAL SERVICES	\$111,825	\$191,000	\$180,000
100.411.52520	MAINTENANCE OF LAND & BLDGS	-	15,000	16,000
	Total - CONTRACTUAL SERVICES	111,825	206,000	196,000
	Grand Total	\$111,825	\$206,000	\$196,000

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 2024 Budget per Capita - \$15.50

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)

Replacing Virtual Environment:

Our current virtual environment needs replacing and reaching end of life. To stay proactive, we are looking to get new hardware and port over our servers to a new virtual environment, which will come with performance enhancements for the City's production servers.

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:

In 2022, the City purchased a new Financial and Utility Billing suite. The Finance software should be implemented in 2023, with the Utility Billing following in 2024.

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**

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
EXPENDITURES BY DIVISION:			
Information Systems	\$678,887	\$766,714	\$794,045
TOTAL DIVISION EXPENDITURES	\$678,887	\$766,714	\$794,045
EXPENDITURES BY CATEGORY:			
Personal Services	\$602,544	\$658,614	\$696,795
Contractual Services	15,121	36,600	26,250
Commodities	4,919	9,000	8,500
Capital Outlay	56,303	62,500	62,500
TOTAL EXPENDITURES	\$678,887	\$766,714	\$794,045

**GENERAL FUND
INFORMATION SYSTEMS**

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
PERSONNEL:				
	INFORMATION SYSTEMS DIRECTOR (170)	1	1	1
	ASSISTANT INFORMATION SYSTEMS DIRECTOR (175)	1	1	1
	COMPUTER ANALYST/PROGRAMMER (179)	1	0	0
	NETWORK ADMINISTRATOR (264)	0	1	1
	COMPUTER TECHNICIAN (182)	1	0	0
	SYSTEMS ADMINISTRATOR (178)	0	1	1
	COMPUTER TECHNICIAN (252)	1	1	0
	HELP DESK ADMINISTRATOR (261)	0	0	1
	P/T GIS ADMINISTRATOR (264)	1665 HRS	1665 HRS	1665 HRS
PERSONAL SERVICES:				
100.136.51110	SALARIES & WAGES	\$ 422,262	\$ 456,744	\$ 501,590
100.136.51120	OVERTIME WAGES	4,650	1,500	1,500
100.136.51211	PENSION	61,021	64,154	70,433
100.136.51220	WORKERS COMPENSATION	11,627	18,330	20,124
100.136.51230	GROUP HEALTH INSURANCE	95,781	109,764	94,342
100.136.51270	MEDICARE-CITY SHARE	6,072	6,645	7,295
100.136.51275	LIFE INSURANCE	1,132	1,477	1,511
	Total - PERSONAL SERVICES	602,544	658,614	696,795
CONTRACTUAL SERVICES:				
100.136.52120	EMPLOYEE MILEAGE REIMBURSEMENT	106	500	500
100.136.52222	TELEPHONE LINE CHARGES	3,908	6,500	5,500
100.136.52230	POSTAGE & POSTAL CHARGES	-	100	-
100.136.52480	OTHER PROFESSIONAL SERVICE	10,896	29,000	20,000
100.136.52510	MAINTENANCE OF EQUIPMENT	160	-	-
100.136.52920	MEMBERSHIPS-BOOKS-PERIODICALS	50	500	250
	Total - CONTRACTUAL SERVICES	15,121	36,600	26,250
COMMODITIES:				
100.136.53100	OFFICE SUPPLIES	2,401	5,000	5,000
100.136.53510	SUPPLIES TO MAINTAIN EQUIPMENT	2,519	4,000	3,500
	Total - COMMODITIES	4,919	9,000	8,500
CAPITAL OUTLAY:				
100.136.54300	COMPUTER & OTHER PERIPHERALS	19,895	20,000	20,000
100.136.54320	OFFICE MACHINERY & EQUIPMENT	2,520	2,500	2,500
100.136.54370	COMPUTER SOFTWARE	33,888	40,000	40,000
	Total - CAPITAL OUTLAY	56,303	62,500	62,500
	Grand Total	\$ 678,887	\$ 766,714	\$ 794,045

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 2024 Budget per Capita - \$13.81 (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)

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

Implement new software upgrade for the Finance Administration and Treasury Divisions

Research auto-pay, electronic options for vendor payments and potential use of Ohio State resources for delinquent Tax liabilities

**DEPARTMENT SUMMARY OF EXPENDITURES
DEPARTMENT OF FINANCE**

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
EXPENDITURES BY DIVISION:			
Finance Administration	\$280,104	\$318,539	\$337,217
Treasury	190,019	263,192	257,652
Purchasing	73,686	112,404	112,732
TOTAL DIVISION EXPENDITURES	\$543,809	\$694,134	\$707,601
EXPENDITURES BY CATEGORY:			
Personal Services	\$490,984	\$602,088	\$628,721
Contractual Services	47,049	72,440	64,280
Commodities	5,670	7,806	6,600
Capital Outlay	106	11,800	8,000
TOTAL EXPENDITURES	\$543,809	\$694,134	\$707,601

GENERAL FUND
FINANCE ADMINISTRATION

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
PERSONNEL:				
	FINANCE DIRECTOR (168)	1	1	1
	BUDGET MANAGER (177)	1	1	1
PERSONAL SERVICES:				
100.131.51110	SALARIES & WAGES	\$ 171,731	\$ 174,555	\$ 196,715
100.131.51120	OVERTIME WAGES	5,429	2,500	2,500
100.131.51211	PERS	24,410	24,788	27,890
100.131.51220	WORKERS COMPENSATION	4,859	7,082	7,969
100.131.51230	GROUP HEALTH INSURANCE	27,729	43,144	43,144
100.131.51270	MEDICARE-CITY SHARE	2,838	2,567	2,889
100.131.51275	LIFE INSURANCE	541	633	650
	Total - PERSONAL SERVICES	237,538	255,269	281,757
CONTRACTUAL SERVICES:				
100.131.52110	TRAVEL & TRAINING	-	1,500	1,000
100.131.52120	EMPLOYEE MILEAGE REIMB	-	400	300
100.131.52222	TELEPHONE LINE CHARGES	393	660	660
100.131.52480	OTHER PROFESSIONAL SERVICE	38,697	55,700	50,000
100.131.52920	MEMBERSHIPS-BOOKS-PERIODICALS	1,110	1,600	1,000
	Total - CONTRACTUAL SERVICES	40,200	59,860	52,960
COMMODITIES:				
100.131.53100	OFFICE SUPPLIES	1,508	1,210	500
100.131.53510	SUPPLIES TO MAINTAIN EQUIP	858	2,200	2,000
	Total - COMMODITIES	2,366	3,410	2,500
	Grand Total	\$280,104	\$318,539	\$337,217

GENERAL FUND
TREASURY

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
PERSONNEL:				
	EXECUTIVE ACCOUNT CLERK (186)	1	2	2
	EXECUTIVE ACCOUNT CLERK (240)	1	0	0
	PA YROLL ADMINISTRATOR (249)	0	1	1
	PA YROLL ADMINISTRATOR (183)	1	0	0
PERSONAL SERVICES:				
100.132.51110	SALARIES & WAGES	\$ 125,874	\$ 161,166	\$ 174,782
100.132.51120	OVERTIME WAGES	3,914	2,500	2,500
100.132.51211	PERS	18,136	22,913	24,820
100.132.51220	WORKERS COMPENSATION	3,828	6,547	7,091
100.132.51230	GROUP HEALTH INSURANCE	26,587	48,732	27,722
100.132.51270	MEDICARE-CITY SHARE	1,951	2,373	2,571
100.132.51275	LIFE INSURANCE	575	633	646
	Total - PERSONAL SERVICES	180,866	244,864	240,132
CONTRACTUAL SERVICES:				
100.132.52110	TRAVEL AND TRAINING	-	500	300
100.132.52120	MILEAGE REIMBURSEMENT	-	150	100
100.132.52222	TELEPHONE LINE CHARGES- TREASURY	83	220	220
100.132.52480	OTHER PROFESSIONAL SERVICES	1,229	2,483	2,650
100.132.52490	OUTSIDE PRINTING	1,814	4,500	3,200
100.132.52510	MAINTENANCE OF EQUIPMENT	2,667	1,500	2,050
100.132.52620	EMPLOYEE BONDS	75	75	-
100.132.52920	MEMBERSHIPS-BOOKS-PERIODICALS	200	300	200
	Total - CONTRACTUAL SERVICES	6,068	9,728	8,720
COMMODITIES:				
100.132.53100	OFFICE SUPPLIES	2,979	2,300	2,500
100.132.53510	SUPPLIES TO MAINTAIN EQUIPMENT	-	500	300
	Total - COMMODITIES	2,979	2,800	2,800
CAPITAL OUTLAY:				
100.132.54300	COMPUTERS & OTHER PERIPHERALS	-	3,500	2,500
100.132.54320	OFFICE MACHINERY & EQUIPMENT	106	2,300	3,500
	Total - CAPITAL OUTLAY	106	5,800	6,000
	Grand Total	\$ 190,019	\$ 263,192	\$ 257,652

**GENERAL FUND
PURCHASING**

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
PERSONNEL:				
PURCHASING AGENT (181)		1	1	1
	PERSONAL SERVICES:			
100.137.51110	SALARIES & WAGES	\$ 55,119	69,457	\$ 73,537
100.137.51211	PERS	7,339	9,724	10,295
100.137.51220	WORKERS COMPENSATION	1,704	2,778	2,941
100.137.51230	GROUP HEALTH INSURANCE	7,523	18,778	18,778
100.137.51270	MEDICARE	785	1,007	1,066
100.137.51275	LIFE INSURANCE	110	211	215
	Total - PERSONAL SERVICES	72,580	101,955	106,832
	CONTRACTUAL SERVICES:			
100.137.52110	TRAVEL & TRAINING	-	400	400
100.137.52120	EMPLOYEE MILEAGE REIMBURSEMENT	65	300	200
100.137.52480	OTHER PROFESSIONAL SERVICES	58	100	100
100.137.52490	OUTSIDE PRINTING	387	1,452	1,300
100.137.52920	MEMBERSHIPS,BOOKS,PERIODICALS	270	600	600
	Total - CONTRACTUAL SERVICES	781	2,852	2,600
	COMMODITIES:			
100.137.53100	OFFICE SUPPLIES	325	1,596	1,300
	Total - COMMODITIES	325	1,596	1,300
	CAPITAL OUTLAY:			
100.137.54320	OFFICE MACHINERY & EQUIP	-	6,000	2,000
	Total - CAPITAL OUTLAY	-	6,000	2,000
	Grand Total	\$ 73,686	\$ 112,404	\$ 112,732

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 2024 Budget per Capita - \$30.94

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. 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**

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
EXPENDITURES BY DIVISION:			
Planning and Zoning	\$864,709	\$1,296,664	\$918,123
Building Inspection	564,678	648,249	666,872
TOTAL DIVISION EXPENDITURES	\$1,429,386	\$1,944,913	\$1,584,995
EXPENDITURES BY CATEGORY:			
Personal Services	\$1,205,559	\$1,394,052	\$1,329,595
Contractual Services	158,078	455,755	194,400
Commodities	7,503	21,780	20,500
Capital Outlay	58,247	73,326	40,500
TOTAL EXPENDITURES	\$1,429,386	\$1,944,913	\$1,584,995

**GENERAL FUND
PLANNING**

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
PERSONNEL:				
	DEVELOPMENT SERVICES DIRECTOR (168)	1	1	1
	ASSISTANT DEVELOPMENT SERVICES DIRECTOR (175)	1	1	0
	ADMINISTRATIVE ASSISTANT (184)	0	1	1
	CITY PLANNER (249)	1	0	0
	CITY PLANNER (270)	0	1	1
	CODE SPECIALIST (186)	2	1	1
	CODE SPECIALIST (240)	3	4	4
	SECRETARY (237)	0	1	1
PERSONAL SERVICES:				
100.162.51110	SALARIES & WAGES	\$496,525	\$580,664	\$537,629
100.162.51120	OVERTIME WAGES	1,477	2,500	2,500
100.162.51211	PERS	65,886	81,643	75,618
100.162.51220	WORKERS COMPENSATION	12,848	23,327	21,605
100.162.51230	GROUP HEALTH INSURANCE	118,696	157,756	132,383
100.162.51270	MEDICARE-CITY SHARE	7,244	8,455	7,832
100.162.51275	LIFE INSURANCE	1,851	2,321	2,156
	Total - PERSONAL SERVICES	704,527	856,666	779,723
CONTRACTUAL SERVICES:				
100.162.52110	TRAVEL & TRAINING	6,641	33,275	15,000
100.162.52120	EMPLOYEE MILEAGE REIMBURSEMENT	711	3,000	1,500
100.162.52222	TELEPHONE LINE CHARGES	6,000	15,000	12,000
100.162.52230	POSTAGE AND POSTAL CHARGES	-	4,000	1,000
100.162.52310	MUNICIPAL GARAGE CHARGES	2,225	10,000	8,000
100.162.52430	ENGINEERING SERVICE	31,000	45,500	22,000
100.162.52480	OTHER PROFESSIONAL SERVICE	66,622	256,997	20,000
100.162.52490	OUTSIDE PRINTING	1,595	2,600	2,500
100.162.52510	MAINTENANCE OF EQUIPMENT	-	2,500	2,500
100.162.52710	LEGAL ADVERTISEMENTS	-	2,000	-
100.162.52920	MEMBERSHIPS-BOOKS-PERIODICALS	2,913	5,000	2,500
100.162.52960	EMPLOYEE TUITION REIMBURSEMENT	-	4,800	2,400
	Total - CONTRACTUAL SERVICES	117,708	384,672	89,400
COMMODITIES:				
100.162.53100	OFFICE SUPPLIES	5,005	15,000	15,000
100.162.53510	SUPPLIES TO MAINTAIN EQUIPMENT	1,226	1,500	1,000
	Total - COMMODITIES	6,230	16,500	16,000
CAPITAL OUTLAY:				
100.162.54310	AUTOS & TRUCKS DEPRECIATION	25,003	25,000	25,000
100.162.54300	COMPUTER & OTHER PERIPHERALS	-	4,000	2,000
100.162.54370	COMPUTER SOFTWARE	11,241	9,826	6,000
	Total - CAPITAL OUTLAY	36,244	38,826	33,000
	Grand Total	\$864,709	\$1,296,664	\$918,123

GENERAL FUND
BUILDING INSPECTION

		Actual Expenditures 2022	Amount Budgeted 2023	Department Budget 2024
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	\$357,606	\$379,592	\$392,837
100.260.51120	OVERTIME WAGES	493	-	-
100.260.51211	PERS	49,754	53,142	54,997
100.260.51220	WORKERS' COMPENSATION	9,008	15,184	15,713
100.260.51230	GROUP HEALTH INSURANCE	77,711	82,309	78,953
100.260.51250	CLOTHING ALLOWANCE	100	600	600
100.260.51270	MEDICARE-CITY SHARE	5,330	5,504	5,696
100.260.51275	LIFE INSURANCE	1,031	1,055	1,076
	Total - PERSONAL SERVICES	501,032	537,386	549,872
CONTRACTUAL SERVICES				
100.260.52110	TRAVEL AND TRAINING	1,626	2,350	2,000
100.260.52111	MANDATORY TRAVEL	68	862	-
100.260.52222	TELEPHONE LINE CHARGES	2,928	3,000	2,500
100.260.52310	MUNICIPAL GARAGE CHARGES	8,503	6,000	6,000
100.260.52480	OTHER PROFESSIONAL SERVICE	25,752	51,958	90,000
100.260.52490	OUTSIDE PRINTING	352	700	500
100.260.52510	MAINTENANCE OF EQUIPMENT	-	2,500	-
100.260.52920	MEMBERSHIPS, BOOKS & PERIODICAL	1,142	3,713	4,000
	Total - CONTRACTUAL SERVICES	40,370	71,083	105,000
COMMODITIES				
100.260.53100	OFFICE SUPPLIES	1,217	1,280	1,500
100.260.53610	SMALL TOOLS & EQUIPMENT	-	2,000	2,000
100.260.53620	MAJOR TOOLS & EQUIPMENT	55	2,000	1,000
	Total - COMMODITIES	1,273	5,280	4,500
CAPITAL OUTLAY				
100.260.54310	AUTOS AND TRUCKS DEPR	3,003	5,500	5,500
100.260.54320	OFFICE MACHINERY/EQUIPMENT	19,000	19,000	2,000
100.260.54370	COMPUTER SOFTWARE	-	10,000	-
	Total - CAPITAL OUTLAY	22,003	34,500	7,500
	Grand Total	\$564,678	\$648,249	\$666,872

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 2024 Budget per Capita - \$15.79

ECONOMIC DEVELOPMENT, (continued)

Economic Development Goals and Objectives

Airport – Work through long term maintenance projects for airport facilities; Work with education partners to expand academic opportunities; Streamline airport operations to increase net receipts and increase number of users; Coordinate with city staff to development infrastructure projects; Complete the Standard Operating Procedures Documents; Research further grant opportunities for infrastructure improvements; Identify mutual support/growth opportunities with Ohio's aviation advancements

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

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

Retention Visits – Visit, document in SalesForce, and complete one hundred visits

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

ECONOMIC DEVELOPMENT, (continued)

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

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

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

Incentive management and database development – Complete the installation of the incentives management, projects, contacts, and communication modules with Salesforce; develop and implement a sustainable tracking system for incentives that are affected by the Comprehensive School Compensation Agreement to allow for accurate and prompt payment to the school district; relationship development with regional finance authorities (Butler and Warren County, etc.)

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

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

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

DEPARTMENT SUMMARY OF EXPENDITURES DEPARTMENT OF ECONOMIC DEVELOPMENT			
	2022 ACTUAL	2023 BUDGET	2024 BUDGET
EXPENDITURES BY DIVISION:			
Economic Development Administration	\$767,647	\$1,351,725	\$808,799
TOTAL DIVISION EXPENDITURES	\$767,647	\$1,351,725	\$808,799
EXPENDITURES BY CATEGORY:			
Personal Services	\$336,312	\$331,550	\$451,799
Contractual Services	350,661	581,746	332,000
Commodities	6,138	6,683	5,000
Capital Outlay	74,536	431,746	20,000
TOTAL EXPENDITURES	\$767,647	\$1,351,725	\$808,799

**GENERAL FUND
ECONOMIC DEVELOPMENT**

	Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
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)	1520 HRS	1520 HRS	1520 HRS
PERSONAL SERVICES:			
100.164.51110 SALARIES AND WAGES	\$245,997	240,949	\$333,722
100.164.51211 PERS	35,260	33,733	46,721
100.164.51220 WORKERS COMPENSATION	9,178	9,638	13,349
100.164.51230 GROUP HEALTH INSURANCE	41,611	43,144	52,088
100.164.51270 MEDICARE-CITY SHARE	3,505	3,494	4,839
100.164.51275 LIFE INSURANCE	761	592	1,080
Total - PERSONAL SERVICES	336,312	331,550	451,799
CONTRACTUAL SERVICES:			
100.164.52110 TRAVEL AND TRAINING	11,686	37,000	25,000
100.164.52111 MANDATORY TRAINING	549	1,751	-
100.164.52222 TELEPHONE LINE CHARGES	1,636	3,000	2,000
100.164.52410 LEGAL SERVICES	115,247	361,666	125,000
100.164.52480 OTHER PROFESSIONAL SERVICES	190,656	150,829	150,000
100.164.52920 MEMBERSHIPS, BOOKS, PERIODICALS	22,282	27,500	30,000
100.164.52810 PROPERTY TAXES	8,605	-	-
Total - CONTRACTUAL SERVICES	350,661	581,746	332,000
COMMODITIES:			
100.164.53100 OFFICE SUPPLIES	6,138	6,683	5,000
Total - COMMODITIES	6,138	6,683	5,000
CAPITAL OUTLAY:			
100.164.54320 OFFICE MACHINERY & EQUIPMENT	1,411	14,246	5,000
100.164.54356 ACQUISITION OF PROPERTY	73,125	415,000	-
100.164.54370 COMPUTER SOFTWARE	-	2,500	15,000
Total - CAPITAL OUTLAY	74,536	431,746	20,000
Grand Total	\$767,647	\$1,351,725	\$808,799

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 2024 Budget per Capita - \$233.33

Division of Fire Goals and Objectives

Provide an appropriate response of personnel, apparatus, and equipment to fires, medical emergencies, and other hazardous situations

Begin process of revising and updating the strategic plan

Continue implementing the results of the 2018 Deployment and Staffing Analysis conducted by the Ohio Fire Chiefs' Association – addition of Fire Prevention Lieutenant; implement false alarm ordinance; Improve staffing levels

Develop a proactive approach to Fire and EMS Prevention

Finance a Capital Improvement Plan for EMS equipment including cardiac monitor, Lucas devices, and Stryker cots and power load system

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

Continue to develop a Facility Improvement Plan and begin construction of four new fire stations to be completed by September 2025

**DEPARTMENT SUMMARY OF EXPENDITURES
DIVISION OF FIRE**

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
EXPENDITURES BY DIVISION:			
Fire Administration	\$376,820	\$462,050	\$460,494
Fire Operations	9,677,175	10,581,822	10,584,848
Fire Training & Prevention	731,503	766,119	907,938
TOTAL DIVISION EXPENDITURES	\$10,785,498	\$11,809,991	\$11,953,280
EXPENDITURES BY CATEGORY:			
Personal Services	\$9,535,781	\$10,175,049	\$10,586,963
Contractual Services	540,443	671,255	628,816
Commodities	315,907	460,322	260,386
Capital Outlay	393,367	503,365	477,115
TOTAL EXPENDITURES	\$10,785,498	\$11,809,991	\$11,953,280

GENERAL FUND
FIRE ADMINISTRATION

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
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	\$ 259,276	\$ 312,427	\$ 330,332
100.211.51211	PERS	9,307	8,368	8,913
100.211.51213	FIRE PENSION	49,932	60,637	64,000
100.211.51214	FIRE UNFUNDED LIABILITY	911	1,609	1,609
100.211.51220	WORKERS' COMPENSATION	7,708	12,497	13,213
100.211.51230	GROUP HEALTH INSURANCE	35,466	48,732	24,366
100.211.51250	CLOTHING ALLOWANCE	-	1,000	1,000
100.211.51270	MEDICARE	4,672	4,530	4,790
100.211.51275	LIFE INSURANCE	727	844	865
	Total - PERSONAL SERVICES	367,999	450,644	449,088
CONTRACTUAL SERVICES:				
100.211.52110	TRAVEL & TRAINING	1,934	3,600	3,600
100.211.52111	MANDATORY TRAVEL & TRAINING	25	-	-
100.211.52660	PROPERTY INSURANCE	3,615	2,700	2,700
100.211.52670	BOILER & MACHINERY INSURANCE	-	250	250
100.211.52920	MEMBERSHIPS, BOOKS & PERIODICALS	565	1,000	1,000
	Total - CONTRACTUAL SERVICES	6,139	7,550	7,550
COMMODITIES:				
100.211.53100	OFFICE SUPPLIES	1,851	1,756	1,756
100.211.53210	FOOD	831	1,000	1,000
100.211.53230	PURCHASE OF UNIFORMS	-	1,100	1,100
	Total - COMMODITIES	2,682	3,856	3,856
	Grand Total	\$ 376,820	\$ 462,050	\$ 460,494

**GENERAL FUND
FIRE OPERATIONS**

		Actual Expenditures 2,022	Amount Budgeted 2023	Amount Budgeted 2024
PERSONNEL:				
	DEPUTY FIRE CHIEF (FO4)	3	3	3
	FIRE CAPTAIN (FO3)	4	4	4
	FIRE LIEUTENANT (FO2)	8	8	8
	FIREFIGHTER/PM (FO1/FFPM)	36	36	42
	FIREFIGHTER/EMT (FO1/FFEMT)	26	26	20
PERSONAL SERVICES:				
100.212.51110	SALARIES & WAGES	\$ 5,201,399	\$ 5,688,404	\$ 5,945,483
100.212.51120	OVERTIME WAGES	400,234	136,739	136,739
100.212.51150	CALL-OUT OVERTIME	6,599	29,579	29,580
100.212.51211	PERS	194	-	1,540
100.212.51213	FIRE PENSION	1,353,260	1,405,134	1,464,192
100.212.51214	FIRE UNFUNDED LIABILITY	43,248	43,000	43,000
100.212.51220	WORKERS' COMPENSATION	135,649	234,189	244,472
100.212.51230	GROUP HEALTH INSURANCE	1,191,834	1,290,035	1,227,862
100.212.51250	CLOTHING ALLOWANCE	9,000	38,500	38,500
100.212.51270	MEDICARE-CITY SHARE	83,197	84,893	88,621
100.212.51275	LIFE INSURANCE	15,185	16,249	16,784
	Total - PERSONAL SERVICES	8,439,798	8,966,722	9,236,773
CONTRACTUAL SERVICES:				
100.212.52110	TRAVEL & TRAINING	27,065	69,348	53,403
100.212.52111	MANDATORY TRAVEL & TRAINING	3,322	5,400	5,400
100.212.52210	UTILITIES-GAS & ELECTRIC	36,121	45,000	45,000
100.212.52222	TELEPHONE LINE CHARGES	22,185	23,500	23,500
100.212.52310	MUNICIPAL GARAGE CHARGES	294,428	336,600	335,000
100.212.52330	RADIO MAINTENANCE	-	26,250	13,251
100.212.52480	OTHER PROFESSIONAL SERVICES	86,965	60,430	49,758
100.212.52490	OUTSIDE PRINTING	1,668	1,000	1,000
100.212.52510	MAINTENANCE OF EQUIP	15,549	43,877	43,754
100.212.52520	MAINTENANCE OF FACILITIES	35,821	35,768	35,768
100.212.52820	LICENSES AND PERMITS	-	500	1,000
100.212.52920	MEMBERSHIPS,BOOKS,PERIODICALS	7,705	8,440	8,440
	Total - CONTRACTUAL SERVICES	530,829	656,113	615,274
100.212.53220	DRUGS/MEDICAL SUPPLIES	101,553	111,090	65,200
100.212.53230	PURCHASE OF UNIFORMS	129,651	160,245	100,000
100.212.53240	HOUSEHOLD GOODS	4,711	4,000	4,000
100.212.53250	CLEANING SUPPLIES	8,605	11,780	10,000
100.212.53510	SUPPLIES TO MAINTAIN EQUIP	14,718	17,500	17,500
100.212.53520	SUPPLIES TO MAINTAIN BUILDINGS	7,812	7,100	7,100
100.212.53550	HAZARDOUS MATERIALS SUPPLIES	6,809	14,300	10,000
100.212.53610	SMALL TOOLS & EQUIPMENT	7,782	5,927	5,927
100.212.53620	MAJOR TOOLS & EQUIPMENT	31,345	122,680	34,959
100.212.53710	CHEMICALS & LAB SUPPLIES	195	1,000	1,000
	Total - COMMODITIES	313,181	455,622	255,686
CAPITAL OUTLAY:				
100.212.54310	AUTOS & TRUCK DEPR	374,502	422,238	422,238
100.212.54311	RADIO DEPRECIATION	3,750	3,750	3,750
100.212.54360	OTHER EQUIPMENT	3,875	2,435	2,435
100.212.54400	BLDGS & OTHER STRUCTURES	11,239	74,942	48,692
	Total - CAPITAL OUTLAY	393,367	503,365	477,115
	Grand Total	\$9,677,175	\$10,581,822	\$10,584,848

**GENERAL FUND
FIRE TRAINING AND PREVENTION**

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
PERSONNEL:				
	FIRE CAPTAIN (F03)	3	3	3
	FIRE LIEUTENANT (F02)	2	2	3
PERSONAL SERVICES:				
100.213.51110	SALARIES AND WAGES	\$ 472,978	\$ 474,704	\$ 572,737
100.213.51120	OVERTIME WAGES	26,818	6,150	6,150
100.213.51150	CALL-OUT OVERTIME	5,767	14,000	14,000
100.213.51213	FIRE PENSION	121,353	118,765	142,293
100.213.51214	FIRE UNFUNDED LIABILITY	1,366	2,880	2,880
100.213.51220	WORKERS' COMPENSATION	11,769	19,794	23,715
100.213.51230	GROUP HEALTH INSURANCE	79,610	107,160	123,439
100.213.51250	CLOTHING ALLOWANCE	-	6,000	6,000
100.213.51270	MEDICARE-CITY SHARE	7,309	7,175	8,597
100.213.51275	LIFE INSURANCE	1,014	1,055	1,291
	Total - PERSONAL SERVICES	727,984	757,683	901,102
CONTRACTUAL SERVICES:				
100.213.52110	TRAVEL & TRAINING	812	2,644	1,644
100.213.52111	MANDATORY TRAVEL & TRAINING	513	-	-
100.213.52222	TELEPHONE LINE CHARGES	1,320	1,320	1,320
100.213.52480	OTHER PROFESSIONAL SERVICES	-	200	200
100.213.52920	MEMBERSHIPS,BOOKS,PERIODICALS	829	3,428	2,828
	Total - CONTRACTUAL SERVICES	3,474	7,592	5,992
COMMODITIES:				
100.213.53210	FOOD	45	844	844
	Total - COMMODITIES	45	844	844
	Grand Total	\$ 731,503	\$ 766,119	\$ 907,938

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 2024 is \$15,246.336. In addition to the General Fund dollars, there is budgeted money (\$1,259,545) 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 2024 Budget contains the following personnel:

- Eighty sworn Police positions (including supervisors, traffic officers, school resource officers)
- Fifteen Dispatchers
- One Communications/Services Supervisor
- Eleven Correction Officers
- Eight 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 fourteen 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

DIVISION OF POLICE, (continued)

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

**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 2024 Budget per Capita - \$261.93 (this calculation includes only the Police Divisions in the
General Fund)**

DIVISION OF POLICE, (continued)

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, housing and quality of life issues in specific targeted neighborhoods

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.

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

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

Finalize the Accreditation in 2024

**DEPARTMENT SUMMARY OF EXPENDITURES
DIVISION OF POLICE**

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
EXPENDITURES BY DIVISION:			
Police Administration	\$704,987	\$896,575	\$869,347
Criminal Investigation	1,476,451	1,655,893	1,647,987
Narcotics	816,588	850,089	408,355
Uniform Patrol	7,100,670	8,406,668	8,778,741
Police Services	361,818	398,901	429,791
Police & Fire Dispatch	1,611,191	1,520,898	1,672,677
Jail Management	1,354,286	1,521,643	1,547,681

TOTAL DIVISION EXPENDITURES	\$13,425,991	\$15,250,667	\$15,354,579
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EXPENDITURES BY CATEGORY:

Personal Services	\$11,825,169	\$13,139,588	\$13,405,650
Contractual Services	1,002,280	1,292,795	1,260,795
Commodities	165,453	265,627	261,627
Capital Outlay	433,088	552,657	426,507

TOTAL EXPENDITURES	\$13,425,991	\$15,250,667	\$15,354,579
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**GENERAL FUND
POLICE ADMINISTRATION**

	Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
PERSONNEL:			
POLICE CHIEF (169)	1	1	1
DEPUTY POLICE CHIEF (171)	1	1	1
ADMINISTRATIVE ASSISTANT (184)	1	1	1
SECRETARY (187)	1	1	1
PART TIME POLICE IMPOUND LOT CLERK (222)	0	1404 HRS	1404 HRS
ANIMAL CONTROL OFFICER (240)	0.5	0.5	0.5
PERSONAL SERVICES:			
100.221.51110 SALARIES & WAGES	\$ 407,019	\$ 433,016	\$ 450,755
100.221.51120 OVERTIME WAGES	2,677	2,900	2,900
100.221.51211 PERS	24,636	23,464	24,581
100.221.51212 POLICE PENSION	47,812	52,322	54,225
100.221.51214 POLICE UNFUNDED LIABILITY	1,044	1,044	1,044
100.221.51220 WORKER'S COMPENSATION	9,841	17,437	18,146
100.221.51230 GROUP HEALTH INSURANCE	80,217	69,119	77,635
100.221.51250 CLOTHING ALLOWANCE	4,700	4,700	4,700
100.221.51270 MEDICARE-CITY SHARE	6,039	6,321	6,578
100.221.51275 LIFE INSURANCE	1,095	1,372	1,403
Total - PERSONAL SERVICES	585,082	611,695	641,967
CONTRACTUAL SERVICES:			
100.221.52110 TRAVEL & TRAINING	14,646	19,000	15,000
100.221.52480 OTHER PROFESSIONAL SERVICES	3,099	5,000	5,000
100.221.52481 CONTRACTED CASE MANAGEMENT	8,332	52,000	-
100.221.52482 POLICE TOWING	19,620	117,380	117,380
100.221.52490 OUTSIDE PRINTING	269	2,000	2,000
100.221.52510 MAINT OF EQUIPMENT	1,818	1,000	1,000
100.221.52650 POLICE PROFESSIONAL LIAB INS	59,862	71,000	71,000
100.221.52920 MEMBERSHIPS,BOOKS & PERIODICALS	2,737	2,000	2,000
Total - CONTRACTUAL SERVICES	110,383	269,380	213,380
COMMODITIES:			
100.221.53100 OFFICE SUPPLIES	8,665	14,000	14,000
100.221.53620 MAJOR TOOLS & EQUIPMENT	857	1,500	-
Total - COMMODITIES	9,521	15,500	14,000
Grand Total	\$704,987	\$896,575	\$869,347

GENERAL FUND
CRIMINAL INVESTIGATION

		Actual Expenditures 2021	Amount Budgeted 2022	Amount Budgeted 2023
PERSONNEL:				
	POLICE OFFICER (PO1)	9	9	9
	DEPUTY POLICE CHIEF (171)	1	0	0
	SECRETARY (187)	1	1	1
	POLICE SERGEANT (PO2)	1	1	1
	PROPERTY OFFICER (186)	1	1	1
 PERSONAL SERVICES:				
100.222.51110	SALARIES & WAGES	\$ 938,480	\$ 986,405	\$ 1,029,924
100.222.51120	OVERTIME WAGES	72,315	100,000	100,000
100.222.51211	PERS	15,979	15,904	16,508
100.222.51212	POLICE PENSION	173,999	189,697	197,343
100.222.51214	POLICE UNFUNDED LIABILITY	9,921	9,921	9,921
100.222.51220	WORKERS COMPENSATION	25,890	43,456	45,197
100.222.51230	GROUP HEALTH INSURANCE	161,913	207,980	151,023
100.222.51250	CLOTHING ALLOWANCE	28,040	28,405	28,405
100.222.51270	MEDICARE-CITY SHARE	15,066	15,753	16,384
100.222.51275	LIFE INSURANCE	1,235	1,372	1,282
	Total - PERSONAL SERVICES	1,442,839	1,598,893	1,595,987
 CONTRACTUAL SERVICES:				
100.222.52110	TRAVEL & TRAINING	12,001	20,000	15,000
100.222.52480	OTHER PROFESSIONAL SERVICE	5,948	15,000	15,000
100.222.52490	OUTSIDE PRINTING	192	2,000	2,000
100.222.52510	MAINTENANCE OF EQUIP	7,387	8,000	8,000
100.222.52920	MEMBERSHIPS, BOOKS & PERIODICAL	900	1,000	1,000
	Total - CONTRACTUAL SERVICES	26,428	46,000	41,000
 COMMODITIES:				
100.222.53297	SCHOOL EDUCATION SUPPLIES	2,492	2,500	2,500
100.222.53510	SUPPLIES TO MAINTAIN EQUIP	-	1,500	1,500
100.222.53610	SMALL TOOLS & EQUIP	2,549	3,000	3,000
100.222.53710	CHEMICALS & LAB SUPPLIES	2,278	4,000	4,000
	Total - COMMODITIES	7,319	11,000	11,000
 CAPITAL OUTLAY:				
100.222.54360	OTHER EQUIPMENT	(135)	-	-
	Total - CAPITAL OUTLAY	(135)	-	-
	Grand Total	\$ 1,476,451	\$ 1,655,893	\$ 1,647,987

GENERAL FUND
NARCOTICS

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
PERSONNEL:				
	POLICE OFFICER (PO1)	5	6	6
	POLICE SERGEANT (PO2)	1	1	1
PERSONAL SERVICES:				
100.223.51110	SALARIES & WAGES	\$ 503,278	\$ 571,521	\$ 219,094
100.223.51120	OVERTIME WAGES	63,856	-	50,000
100.223.51211	PERS	18	-	-
100.223.51212	POLICE PENSION	112,017	111,447	52,474
100.223.51214	POLICE UNFUNDED LIABILITY	2,611	2,611	2,611
100.223.51220	WORKERS COMPENSATION	12,907	22,861	10,764
100.223.51230	GROUP HEALTH INSURANCE	74,234	87,747	24,366
100.223.51250	CLOTHING ALLOWANCE	14,100	16,450	16,450
100.223.51270	MEDICARE-CITY SHARE	8,482	8,287	3,902
100.223.51275	LIFE INSURANCE	604	665	194
	Total - PERSONAL SERVICES	792,105	821,589	379,855
CONTRACTUAL SERVICES:				
100.223.52110	TRAVEL & TRAINING	1,750	7,000	7,000
100.223.52111	MANDATORY TRAVEL & TRAINING	59	-	-
100.223.52480	OTHER PROFESSIONAL SERVICE	7,059	5,000	5,000
100.223.52490	OUTSIDE PRINTING	-	1,000	1,000
100.223.52510	MAINTENANCE OF EQUIP	-	2,000	2,000
100.223.52920	MEMBERSHIPS,BOOKS & PERIODICAL	368	1,000	1,000
	Total - CONTRACTUAL SERVICES	9,236	16,000	16,000
COMMODITIES:				
100.223.53297	SCHOOL EDUCATION SUPPLIES	2,360	5,000	5,000
100.223.53510	SUPPLIES TO MAINTAIN EQUIP	266	1,500	1,500
100.223.53610	SMALL TOOLS & EQUIP	830	2,000	2,000
100.223.53710	CHEMICALS & LAB SUPPLIES	11,790	4,000	4,000
	Total - COMMODITIES	15,246	12,500	12,500
	Grand Total	\$ 816,588	\$ 850,089	\$ 408,355

**GENERAL FUND
UNIFORM PATROL**

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
PERSONNEL:				
	DEPUTY POLICE CHIEF (171)	1	0	0
	POLICE LIEUTENANTS (PO3)	0	1	1
	POLICE SERGEANT (PO2)	8	8	8
	POLICE OFFICER (PO1)	44	48	51
PERSONAL SERVICES:				
100.224.51110	SALARIES & WAGES	\$ 4,001,351	\$ 4,591,142	\$ 5,036,641
100.224.51120	OVERTIME WAGES	330,380	300,000	300,000
100.224.51211	PERS	356	-	-
100.224.51212	POLICE PENSION	839,116	953,772	1,040,645
100.224.51214	POLICE UNFUNDED LIABILITY	37,074	37,074	37,074
100.224.51220	WORKERS' COMPENSATION	106,520	195,645	213,466
100.224.51230	GROUP HEALTH INSURANCE	669,860	962,252	859,121
100.224.51250	CLOTHING ALLOWANCE	64,055	73,665	76,965
100.224.51270	MEDICARE-CITY SHARE	65,549	70,922	77,381
100.224.51275	LIFE INSURANCE	5,243	5,414	5,816
	Total - PERSONAL SERVICES	6,119,505	7,189,886	7,647,109
CONTRACTUAL SERVICES:				
100.224.52110	TRAVEL & TRAINING	20,976	20,000	49,000
100.224.52111	MANDATORY TRAVEL & TRAINING	206	-	-
100.224.52310	MUNICIPAL GARAGE CHARGES	355,361	400,000	400,000
100.224.52330	RADIO MAINTENANCE	30,498	30,498	30,498
100.224.52480	OTHER PROFESSIONAL SERVICES	35,637	45,500	45,500
100.224.52490	OUTSIDE PRINTING	2,788	3,000	3,000
100.224.52510	MAINTENANCE OF EQUIP	1,515	3,000	3,000
100.224.52520	MAINTENANCE OF FACILITIES	21,420	20,000	20,000
100.224.52920	MEMBERSHIPS, BOOKS & PERIODICALS	2,015	-	-
	Total - CONTRACTUAL SERVICES	470,416	521,998	550,998
COMMODITIES:				
100.224.53230	PURCHASE OF UNIFORMS	29,980	50,221	60,221
100.224.53295	TRAFFIC CONTROL SUPPLIES	110	5,000	5,000
100.224.53510	SUPLIES TO MAINTAIN EQUIP	5,108	6,000	6,000
100.224.53610	SMALL TOOLS & EQUIP	582	-	-
100.224.53620	MAJOR TOOLS & EQUIPMENT	19,108	59,232	59,232
100.224.53720	AMMUNITION	22,639	32,174	34,174
	Total - COMMODITIES	77,527	152,627	164,627
CAPITAL OUTLAY:				
100.224.54310	AUTOS AND TRUCKS DEPR	289,995	290,000	290,000
100.224.54311	RADIO DEPRECIATION	13,007	13,007	13,007
100.224.54313	MOBILE DATA DEPRECIATION	24,233	85,056	23,000
100.224.54360	OTHER EQUIPMENT	105,988	154,094	90,000
	Total - CAPITAL OUTLAY	433,223	542,157	416,007
	Grand Total	\$ 7,100,670	\$ 8,406,668	\$ 8,778,741

**GENERAL FUND
POLICE SERVICES**

		Actual Expenditures 2022	Amount Budgeted 2023	Department Budget 2024
PERSONNEL:				
	WORD PROCESSING OPERATOR (PC3)	1	1	1
	POLICE RECORDS CLERK (PC2)	1	1	4
	POLICE RECORDS CLERK (PC4)	3	3	0
PERSONAL SERVICES:				
100.225.51110	SALARIES & WAGES	\$ 226,862	\$ 235,216	\$ 254,929
100.225.51120	OVERTIME WAGES	3,435	12,017	12,017
100.225.51211	PERS	32,804	34,612	37,373
100.225.51220	WORKERS' COMPENSATION	5,947	9,889	10,678
100.225.51230	GROUP HEALTH INSURANCE	75,784	78,815	86,150
100.225.51250	CLOTHING ALLOWANCE	5,000	5,000	5,000
100.225.51270	MEDICARE-CITY SHARE	3,262	3,585	3,871
100.225.51275	LIFE INSURANCE	304	317	323
	Total - PERSONAL SERVICES	353,398	379,451	410,341
CONTRACTUAL SERVICES:				
100.225.52110	TRAVEL & TRAINING	525	-	-
100.225.52480	OTHER PROFESSIONAL SERVICE	-	250	250
100.225.52490	OUTSIDE PRINTING	4,113	5,000	5,000
100.225.52510	MAINTENANCE OF EQUIP	3,781	3,700	3,700
	Total - COMMODITIES	8,420	8,950	8,950
CAPITAL OUTLAY:				
100.225.54320	OFFICE MACHINERY AND EQUIP	-	10,500	10,500
	Total - CAPITAL OUTLAY	-	10,500	10,500
	Grand Total	\$ 361,818	\$ 398,901	\$ 429,791

**GENERAL FUND
POLICE & FIRE DISPATCH**

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
PERSONNEL:				
	DISPATCHER (PC7)	15	15	15
	COMMUNICATIONS SUPERVISOR (183)	1	1	1
PERSONAL SERVICES:				
100.226.51110	SALARIES & WAGES	\$ 743,406	\$ 826,262	\$ 923,467
100.226.51120	OVERTIME WAGES	393,171	140,000	200,000
100.226.51211	PERS	121,359	134,316	147,925
100.226.51212	POLICE PENSION	36,531	1,646	-
100.226.51213	FIRE PENSION	16,949	-	1,646
100.226.51220	WORKERS' COMPENSATION	23,693	38,650	42,539
100.226.51230	GROUP HEALTH INSURANCE	177,233	261,677	237,311
100.226.51250	CLOTHING ALLOWANCE	13,042	18,700	18,700
100.226.51270	MEDICARE-CITY SHARE	16,047	14,011	15,420
100.226.51275	LIFE INSURANCE	1,325	1,636	1,669
	Total - PERSONAL SERVICES	1,542,756	1,436,898	1,588,677
CONTRACTUAL SERVICES:				
100.226.52110	TRAVEL & TRAINING	1,352	5,000	5,000
100.226.52222	TELEPHONE LINE CHARGES	33,167	30,000	30,000
100.226.52480	OTHER PROFESSIONAL SERVICES	985	3,000	3,000
100.226.52490	OUTSIDE PRINTING	81	-	-
100.226.52510	MAINTENANCE OF EQUIP	26,831	40,000	40,000
100.226.52920	MEMBERSHIPS,BOOKS & PERIODICALS	553	-	-
	Total - CONTRACTUAL SERVICES	62,969	78,000	78,000
COMMODITIES:				
100.226.53510	SUPPLIES TO MAINTAIN EQUIPMENT	12	-	-
100.226.53620	MAJOR TOOLS & EQUIPMENT	5,454	6,000	6,000
	Total - COMMODITIES	5,466	6,000	6,000
	Grand Total	\$ 1,611,191	\$ 1,520,898	\$ 1,672,677

**GENERAL FUND
JAIL MANAGEMENT**

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
PERSONNEL:				
DEPUTY POLICE CHIEF (171)		1	1	1
CORRECTIONS OFFICER (PO4)		11	11	11
P/T COMMUNITY SECURITY OFFICER (2)		1,550 HRS	2,808 HRS	2,808 HRS
P/T BUILDING CLEANER		1,027 HRS	1,248 HRS	1,248 HRS
PERSONAL SERVICES:				
100.229.51110	SALARIES & WAGES	\$ 607,400	\$ 701,363	\$ 734,346
100.229.51120	OVERTIME WAGES	80,862	34,100	34,100
100.229.51211	PERS	75,431	85,577	89,593
100.229.51212	POLICE PENSION	28,577	24,218	25,056
100.229.51214	POLICE UNFUNDED LIABILITY	1,567	1,567	1,567
100.229.51220	WORKERS' COMPENSATION	16,662	29,419	30,738
100.229.51230	GROUP HEALTH INSURANCE	156,601	197,661	198,551
100.229.51250	CLOTHING ALLOWANCE	11,783	15,700	15,700
100.229.51270	MEDICARE-CITY SHARE	9,859	10,664	11,142
100.229.51275	LIFE INSURANCE	742	907	921
	Total - PERSONAL SERVICES	989,484	1,101,176	1,141,714
CONTRACTUAL SERVICES:				
100.229.52110	TRAVEL AND TRAINING	1,290	3,000	3,000
100.229.52111	MANDATORY TRAVEL & TRAINING	95	-	-
100.229.52420	MEDICAL SERVICE	23,162	30,000	30,000
100.229.52480	OTHER PROFESSIONAL SERVICE	101,049	120,000	120,000
100.229.52490	OUTSIDE PRINTING	35	750	750
100.229.52510	MAINTENANCE OF EQUIP	7,248	12,432	12,432
100.229.52880	OTHER OPERATING COSTS	36,500	45,381	45,381
100.229.52980	MISCELLANEOUS CONTRACTUAL SV	145,050	140,904	140,904
	Total - CONTRACTUAL SERVICES	314,428	352,467	352,467
COMMODITIES:				
100.229.53220	DRUGS & MEDICAL SUPPLIES	1,330	5,000	5,000
100.229.53230	PURCHASE OF UNIFORMS	10,977	5,000	5,000
100.229.53250	CLEANING SUPPLIES	20,792	5,000	5,000
100.229.53510	SUPPLIES TO MAINTAIN EQUIP	1,316	2,000	2,000
100.229.53520	SUPPLIES TO MAINTAIN FACILITIES	1,446	1,500	1,500
100.229.53620	MAJOR TOOLS AND EQUIPMENT	14,512	49,500	35,000
	Total - COMMODITIES	50,374	68,000	53,500
	Grand Total	\$ 1,354,286	\$ 1,521,643	\$ 1,547,681

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 2024 Budget per Capita - \$16.21

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 2024 Budget per Capita - \$20.40

PARKS MAINTENANCE, (continued)

Parks Maintenance Goals and Objectives

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

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

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

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

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
EXPENDITURES BY DIVISION:			
Building Maintenance	\$501,898	\$1,335,968	\$659,372
Engineering	269,048	353,123	335,468
Parks Maintenance	870,312	1,021,303	1,044,857
Street Lighting	432,611	482,575	495,000
TOTAL DIVISION EXPENDITURES	\$2,073,869	\$3,192,969	\$2,534,697
EXPENDITURES BY CATEGORY:			
Personal Services	\$927,069	\$1,112,434	\$1,136,417
Contractual Services	996,056	1,222,198	1,244,951
Commodities	102,963	119,108	104,100
Capital Outlay	47,780	739,229	49,229
TOTAL EXPENDITURES	\$2,073,869	\$3,192,969	\$2,534,697

GENERAL FUND
BUILDING MAINTENANCE

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
PERSONNEL:				
	FACILITIES MAINTENANCE SUPERVISOR (182)	1	1	1
	HVAC/BUILDING MAINTENANCE TECHNICIAN (243)	2	2	2
	BUILDING CLEANER (PW 1)	1	1	1
PERSONAL SERVICES:				
100.261.51110	SALARIES & WAGES	\$ 157,350	\$ 221,534	\$ 225,106
100.261.51120	OVERTIME WAGES	-	2,500	2,500
100.261.51211	PERS	22,325	31,365	31,865
100.261.51220	WORKERS' COMPENSATION	4,534	8,961	9,104
100.261.51230	GROUP HEALTH INSURANCE	35,256	61,032	76,454
100.261.51250	CLOTHING ALLOWANCE	1,760	2,700	2,700
100.261.51270	MEDICARE-CITY SHARE	2,286	3,249	3,300
100.261.51275	LIFE INSURANCE	466	623	710
100.261.51280	AFSCME CARE PLAN	765	765	765
	Total - PERSONAL SERVICES	224,743	332,729	352,504
CONTRACTUAL SERVICES:				
100.261.52222	TELEPHONE LINE CHARGES	1,980	2,000	2,000
100.261.52310	MUNICIPAL GARAGE CHARGES	1,111	2,500	2,500
100.261.52480	OTHER PROFESSIONAL SERVICE	36,646	40,000	40,000
100.261.52510	MAINTENANCE OF EQUIPMENT	83,875	149,556	150,418
100.261.52520	MAINTENANCE OF LAND & BLDGS	104,385	67,233	60,000
100.261.52670	BOILER & MACHINERY	137	1,000	1,000
100.261.52820	LICENSES AND PERMITS	-	500	500
100.261.52920	MEMBERSHIPS, BOOKS, PERIODICALS	-	100	100
100.261.52970	UNIFORM RENTAL SERVICE	60	350	350
	Total - CONTRACTUAL SERVICES	228,192	263,239	256,868
COMMODITIES:				
100.261.53250	CLEANING SUPPLIES	17,236	18,000	18,000
100.261.53520	SUPPLIES TO MAINTAIN BUILDINGS	25,048	25,000	25,000
100.261.53610	SMALL TOOLS & EQUIPMENT	1,910	2,000	2,000
100.261.53620	MAJOR TOOLS & EQUIPMENT	1,272	1,500	1,500
	Total - COMMODITIES	45,465	46,500	46,500
CAPITAL OUTLAY:				
100.261.54310	AUTO & TRUCKS DEPR	3,498	3,500	3,500
100.261.54402	BUILDING MAINT - GENERAL REPLACEMENT	-	690,000	-
	Total - CAPITAL OUTLAY	3,498	693,500	3,500
	Grand Total	\$ 501,898	\$ 1,335,968	\$ 659,372

GENERAL FUND
ENGINEERING

		Actual Expenditures 2022	Amount Budgeted 2023	Department Budget 2024
PERSONNEL:				
	ASSISTANT CITY ENGINEER (276)	0.5	0.5	0.5
	CITY ENGINEER (291)	1	1	0
	ENGINEERING CONSTRUCTION INSPECTOR (181)	1	1	1
PERSONAL SERVICES:				
100.512.51110	SALARIES & WAGES	\$ 125,214	\$ 124,173	\$ 128,438
100.512.51120	OVERTIME WAGES	9,620	5,000	5,000
100.512.51211	PERS	18,270	18,084	18,681
100.512.51220	WORKERS' COMPENSATION	5,552	5,167	5,338
100.512.51230	GROUP HEALTH INSURANCE	27,729	28,838	28,838
100.512.51250	CLOTHING ALLOWANCE	883	700	700
100.512.51270	MEDICARE-CITY SHARE	1,989	1,873	1,935
100.512.51275	LIFE INSURANCE	304	317	323
	Total - PERSONAL SERVICES	189,561	184,152	189,253
CONTRACTUAL SERVICES:				
100.512.52110	TRAVEL & TRAINING	1,375	1,000	1,000
100.512.52120	EMPLOYEE MILEAGE REIMBURSEMENT	20	100	100
100.512.52222	TELEPHONE LINE CHARGES	4,267	4,300	4,500
100.512.52310	MUNICIPAL GARAGE CHARGES	8,583	11,000	11,000
100.512.52430	ENGINEERING SERVICE	39,078	122,671	99,715
100.512.52510	MAINTENANCE OF EQUIP	1,362	3,000	3,000
100.512.52920	MEMBERSHIPS, BOOKS & PERIODICAL	1,000	1,000	1,000
	Total - CONTRACTUAL SERVICES	55,685	143,071	120,315
COMMODITIES:				
100.512.53100	OFFICE SUPPLIES	1,783	2,000	2,000
100.512.53510	SUPPLIES TO MAINTAIN EQUIPMENT	828	1,500	1,500
100.512.53610	SMALL TOOLS & EQUIPMENT	300	300	300
	Total - COMMODITIES	2,911	3,800	3,800
CAPITAL OUTLAY:				
100.512.54300	COMPUTERS & OTHER PERIPHERALS	-	1,000	1,000
100.512.54310	AUTOS & TRUCKS DEPR	13,101	13,100	13,100
100.512.54370	COMPUTER SOFTWARE	7,791	8,000	8,000
	Total - CAPITAL OUTLAY	20,892	22,100	22,100
	Grand Total	\$ 269,048	\$ 353,123	\$ 335,468

**GENERAL FUND
PARKS MAINTENANCE**

		Actual Expenditures 2022	Amount Budgeted 2023	Department Budget 2024
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	2700 HRS
PERSONAL SERVICES:				
100.542.51110	SALARIES & WAGES	\$ 329,593	\$ 386,050	\$ 399,554
100.542.51120	OVERTIME WAGES	20,596	25,000	25,000
100.542.51211	PERS	49,224	57,547	59,438
100.542.51220	WORKERS COMPENSATION	9,390	16,442	16,982
100.542.51230	GROUP HEALTH INSURANCE	92,293	95,984	78,953
100.542.51250	CLOTHING ALLOWANCE	3,749	3,600	3,600
100.542.51270	MEDICARE-CITY SHARE	5,261	5,960	6,156
100.542.51275	LIFE INSURANCE	365	380	387
100.542.51280	AFSCME CARE PLAN	2,295	4,590	4,590
	Total - PERSONAL SERVICES	512,766	595,553	594,660
CONTRACTUAL SERVICES:				
100.542.52110	TRAVEL AND TRAINING	-	940	940
100.542.52111	MANDATORY TRAVEL AND TRAININ	-	38	-
100.542.52210	UTILITIES-GAS AND ELECTRIC	34,702	48,000	48,000
100.542.52222	TELEPHONE LINE CHARGES	606	3,100	3,100
100.542.52310	MUNICIPAL GARAGE CHARGES	36,644	30,000	30,000
100.542.52330	RADIO MAINTENANCE	1,428	1,428	1,428
100.542.52480	OTHER PROFESSIONAL SERVICES	3,218	26,000	50,500
100.542.52481	CONTRACTUAL MOWING	215,373	220,000	220,000
100.542.52520	MAINTENANCE OF FACILITIES	5,313	20,004	20,000
100.542.52970	UNIFORM RENTAL SERVICE	1,632	3,804	3,800
	Total - CONTRACTUAL SERVICES	298,916	353,313	377,768
COMMODITIES:				
100.542.53100	OFFICE SUPPLIES	653	800	800
100.542.53220	DRUGS-MEDICAL SUPPLIES	53	100	100
100.542.53230	PURCHASE OF UNIFORMS	300	300	300
100.542.53250	CLEANING SUPPLIES	2,490	4,000	4,000
100.542.53520	SUPPLIES TO MAINTAIN BLDGS	31,520	40,608	40,600
100.542.53610	SMALL TOOLS & EQUIPMENT	224	3,000	3,000
	Total - COMMODITIES	35,241	48,808	48,800
CAPITAL OUTLAY:				
100.542.54300	COMPUTERS & OTHER PERIPHERALS	-	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	23,390	23,629	23,629
	Grand Total	\$ 870,312	\$ 1,021,303	\$ 1,044,857

GENERAL FUND
STREET LIGHTING

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
	CONTRACTUAL SERVICES:			
100.590.52210	UTILITIES-GAS AND ELECTRIC	\$ 376,210	\$ 386,753	\$ 480,000
100.590.52480	OTHER PROFESSIONAL SERVICES	11,900	50,822	5,000
100.590.52510	MAINTENANCE OF EQUIPMENT	25,154	25,000	5,000
	Total - CONTRACTUAL SERVICES	413,264	462,575	490,000
	COMMODITIES:			
100.590.53510	SUPPLIES TO MAINTAIN EQUIPMENT	19,347	20,000	5,000
	Total - COMMODITIES	19,347	20,000	5,000
	Grand Total	\$ 432,611	\$ 482,575	\$ 495,000

DEPARTMENT SUMMARY OF EXPENDITURES
DEBT SERVICE

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
EXPENDITURES BY DIVISION:			
Debt Service	\$1,385,618	\$158,166	\$158,548
	<hr/>	<hr/>	<hr/>
TOTAL DIVISION EXPENDITURES	\$1,385,618	\$158,166	\$158,548
EXPENDITURES BY CATEGORY:			
Debt Service	1,385,618	158,166	158,548
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	\$1,385,618	\$158,166	\$158,548

GENERAL FUND
DEBT SERVICE

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
	DEBT SERVICE:			
100.901.57110	BOND PRINCIPAL PAYMENT	\$ 57,000	\$ 121,000	\$ 125,000
100.901.57210	NOTE PRINCIPAL PAYMENT	1,300,000	-	-
100.901.57310	INTEREST ON BONDS	17,276	37,166	33,548
100.901.57320	INTEREST ON NOTES	11,342	-	-
	Total - DEBT SERVICE	1,385,618	158,166	158,548
	Grand Total	\$ 1,385,618	\$ 158,166	\$ 158,548

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

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
EXPENDITURES BY DIVISION:			
Non-Departmental	\$2,795,621	\$3,143,558	\$2,758,113
TOTAL DIVISION EXPENDITURES	\$2,795,621	\$3,143,558	\$2,758,113
EXPENDITURES BY CATEGORY:			
Personal Services	\$31,119	\$35,700	\$36,000
Contractual Services	2,457,152	2,166,143	2,319,738
Commodities	1,351	25,711	2,275
Capital Outlay	305,999	916,004	400,100
TOTAL EXPENDITURES	\$2,795,621	\$3,143,558	\$2,758,113

**GENERAL FUND
NON-DEPARTMENTAL EXPENDITURE**

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
	PERSONAL SERVICES:			
100.911.51275	LIFE INSURANCE	\$ 31,119	\$ 35,700	\$ 36,000
	Total - PERSONAL SERVICES	31,119	35,700	36,000
	CONTRACTUAL SERVICES:			
100.911.52210	ELECTRIC SERVICE	194,556	205,000	200,000
100.911.52220	LONG DISTANCE CHARGES	136	1,800	-
100.911.52222	TELEPHONE LINE CHARGES	95,202	111,500	115,000
100.911.52230	POSTAGE & POSTAL CHARGES	67,869	91,114	75,000
100.911.52240	BUTLER CO AUDITOR COLL FEES	58,003	67,500	65,000
100.911.52310	MUNICIPAL GARAGE CHARGES	2,661	4,200	4,200
100.911.52410	LEGAL SERVICES	47,250	10,000	-
100.911.52440	AUDIT SERVICE	48,377	53,000	56,000
100.911.52441	REIMBURSEMENTS - ENTERPRISE ZONE	305,160	350,000	325,000
100.911.52480	OTHER PROFESSIONAL SERVICES	776,180	431,423	532,988
100.911.52490	OUTSIDE PRINTING	1,528	3,000	2,500
100.911.52510	MAINTENANCE OF EQUIPMENT	62,125	101,752	100,000
100.911.52511	MAINTENANCE OF TELEPHONES	1,341	6,000	5,000
100.911.52520	MAINTENANCE OF FACILITIES	-	500	-
100.911.52610	PUBLIC OFFICIALS LIABILITY	25,074	30,500	30,500
100.911.52620	EMPLOYEE BONDS	200	250	250
100.911.52630	GENERAL LIABILITY INSURANCE	332,218	330,750	500,000
100.911.52810	PROPERTY TAXES	98,436	120,000	120,000
100.911.52830	JUDGEMENTS & COURT COSTS	570	-	5,000
100.911.52920	MEMBERSHIPS, BOOKS & PERIODICALS	29,072	40,825	41,000
100.911.52940	INDIGENT BURIALS	20,467	20,000	20,000
100.911.52950	RECREATIONAL ACTIVITIES	105,831	112,746	100,000
100.911.52955	ANNUAL FIREWORKS	17,892	35,667	15,300
100.911.52960	ANNUAL EMPLOYEE APPRECIATION LUNCH	7,341	7,946	7,000
100.911.52980	MISC CONTRACTUAL SERVICE	159,663	30,669	-
	Total - CONTRACTUAL SERVICES	2,457,152	2,166,143	2,319,738
	COMMODITIES:			
100.911.53100	OFFICE SUPPLIES	-	250	250
100.911.53296	OTHER SUPPLIES	650	1,025	1,025
100.911.53510	SUPPLIES TO MAINTAIN EQUIP	702	24,436	1,000
	Total - COMMODITIES	1,351	25,711	2,275
	CAPITAL OUTLAY:			
100.911.54310	AUTOS & TRUCKS DEPR	6,996	7,100	7,100
100.911.54320	OFFICE MACHINERY & EQUIPMENT	-	1,000	1,000
100.911.54355	PURCHASE OF LAND	-	550,000	-
100.911.54369	SECURITY TECHNOLOGY UPGRADES	20,314	25,000	25,000
100.911.54370	COMPUTER SOFTWARE	235,097	308,904	325,000
100.911.54375	COMMUNITY CENTER PACE PROJECT	43,592	24,000	42,000
	Total - CAPITAL OUTLAY	305,999	916,004	400,100
	Grand Total	\$ 2,795,621	\$ 3,143,558	\$ 2,758,113

DEPARTMENT SUMMARY OF EXPENDITURES			
TRANSFERS OUT			
	2022 ACTUAL	2023 BUDGET	2024 BUDGET
EXPENDITURES BY DIVISION:			
Transfers Out	\$1,386,075	\$6,096,247	\$1,282,968
TOTAL DIVISION EXPENDITURES	\$1,386,075	\$6,096,247	\$1,282,968
EXPENDITURES BY CATEGORY:			
Transfers	1,386,075	6,096,247	1,282,968
TOTAL EXPENDITURES	\$1,386,075	\$6,096,247	\$1,282,968

**GENERAL FUND
TRANSFERS OUT**

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
100.915.58180	TRANS TO TRANSIT FUND	\$ 48,000	\$ -	\$ -
100.915.58190	TRANS TO COMPUTER REPLACEMENT FUND	-	100,000	450,000
100.915.58201	TRANS TO ECONOMIC DEV BOND FUND	157,194	159,218	157,968
100.915.58230	TRANS LOAN TO OTHER FUNDS	689,881	338,500	-
100.915.58287	TRANS TO AIRPORT FUND	-	207,529	200,000
100.915.58288	TRANS TO CONSERVANCY FUND	16,000	16,000	-
100.915.58295	TRANS TO CAPITAL IMPROVE FUND	-	4,900,000	-
100.915.58296	TRANS TO DOWNTOWN FUND	175,000	175,000	175,000
100.915.58308	TRANS TO NUISANCE ABATEMENT	300,000	200,000	300,000
	Total - TRANSFERS	1,386,075	6,096,247	1,282,968
	Grand Total	\$ 1,386,075	\$ 6,096,247	\$ 1,282,968

GENERAL FUND EXPENDITURES

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
DIVISION/PROGRAM			
City Council	\$165,486	\$170,721	\$170,929
City Manager's Office	2,309,582	2,949,300	3,207,153
Info Systems	678,887	766,714	794,045
Finance	543,809	694,134	707,601
Development Services	1,429,386	1,944,913	1,584,995
Economic Development	767,647	1,351,725	808,799
Fire	10,785,498	11,809,991	11,953,280
Police	13,425,991	15,250,667	15,354,579
Public Works & Utilities	2,073,869	3,192,969	2,534,697
Debt Service	1,385,618	158,166	158,548
Non-Departmental	2,795,621	3,143,558	2,758,113
Transfers Out	1,386,075	6,096,247	1,282,968
TOTAL DIVISION/PROGRAM	\$37,747,468	\$47,529,107	\$41,315,707
EXPENDITURES:			
Personal Services	\$26,197,929	\$28,911,786	\$29,951,051
Contractual Services	6,787,594	8,120,103	7,745,601
Commodities	619,946	944,277	685,788
Capital Outlay	1,370,306	3,298,527	1,491,751
Debt Service	1,385,618	158,166	158,548
Transfers	1,228,881	5,937,029	1,125,000
Loans	157,194	159,218	157,968
TOTAL EXPENDITURES	\$37,747,468	\$47,529,107	\$41,315,707



SECTION 4

SPECIAL REVENUE FUNDS

EXPENDITURES BY FUND					
Fund	Actual 2022	Budget 2023	Budget 2024	\$ Increase (Decrease)	% Increase / - Decrease
City Income Tax	35,533,008	34,165,712	33,935,654	(230,058)	-0.7%
Public Safety Levy	4,502,661	3,931,983	4,223,803	291,820	7.4%
Street Levy	14,941,166	14,941,166	7,009,104	(7,932,062)	-53.1%
Auto & Gas Tax	3,731,320	5,829,934	3,627,179	(2,202,755)	-37.8%
Conservancy	124,665	125,449	125,449	-	0.0%
Health & Environment	832,942	1,045,496	967,344	(78,152)	-7.5%
EMS	-	17,585	17,585	-	0.0%
UDAG	-	-	-	-	N/A
Court Computerization	38,920	60,000	60,000	60,000	N/A
Law Enforcement Trust	24,963	325,000	863,921	538,921	165.8%
Mandatory Drug Fine	162,882	384,791	197,573	(187,218)	-48.7%
Probation Services	120,221	145,463	159,439	13,976	9.6%
Termination Pay	632,930	675,000	675,000	-	0.0%
Indigent Driver Alcohol Treatment	15,131	25,000	17,500	(7,500)	-30.0%
Enforcement / Education	4,545	-	-	-	N/A
Civic Development	249,829	288,940	225,000	(63,940)	-22.1%
Municipal Court	1,721,588	1,845,742	1,852,201	6,459	0.3%
Police Grants	8,598	153,990	198,051	44,061	28.6%
Court IDIAM	2,789	20,000	20,000	-	0.0%
Court Special Projects	118,093	173,050	203,966	30,917	17.9%
Nuisance Abatement	362,188	658,426	581,000	(77,426)	-11.8%
Senior Citizens Levy	703,883	186,101	150	(185,951)	-99.9%
Fire Station Levy Fund	353,744	6,974,528	1,460,000	(5,514,528)	-79.1%
American Rescue Plan	1,272,196	2,631,963	650,000	(1,981,963)	-75.3%
One Ohio Opioid Settlement	-	-	53,000	53,000	N/A
Butler County ARPA	-	442,500	-	(442,500)	-100.0%
Total	\$ 65,458,259	\$ 74,987,819	\$ 57,122,919	\$ (17,864,900)	-23.8%

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 2022 as well as dollar and percentage comparisons between 2023 and 2024 budgeted expenditures. Twenty-six Special Revenue funds are budgeted for 2024. 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 .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 2017 as well as the projections for 2023 and 2024.

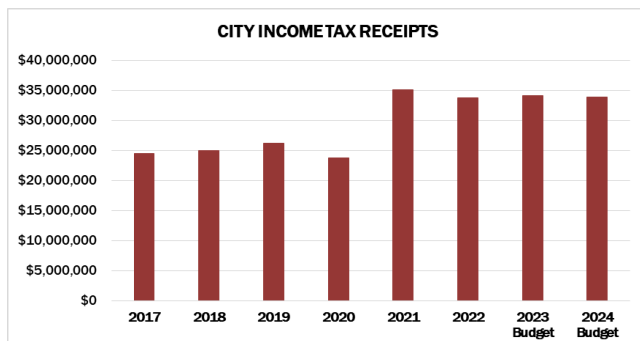


Figure 4.1 City Income Tax Receipts History

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.

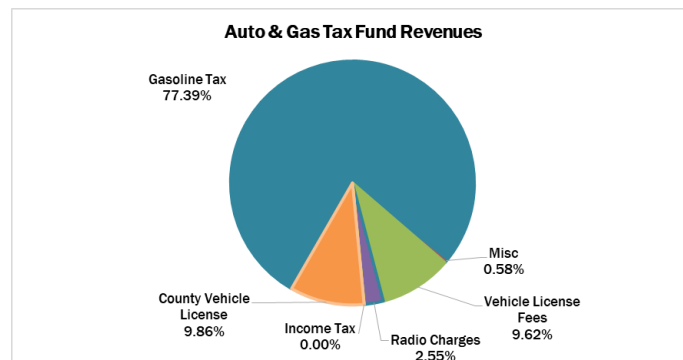


Figure 4.2 Source of Auto & Gas Tax Revenues

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.

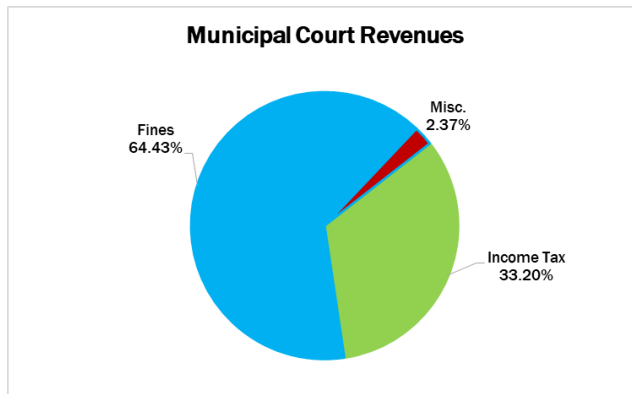


Figure 4.3 Sources of Municipal Court Revenues

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.

American Rescue Plan Act Fund

To account for the City's receipts from the federal legislation (the American Rescue Plan Act) established to combat the effects of the COVID-19 pandemic has had on American states, cities and other entities.

One Ohio Opioid Settlement Fund

To account for the City's receipts from the settlement related to Ohio's lawsuit related to the Opioid crisis.

Butler County ARPA Fund

To account for the City's pass-through receipts from the County allocated to the City for specific projects for the benefit of Butler County residents.

CITY INCOME TAX EXPENDITURE HISTORY			
Transfers to	2022 Actual	2023 Budget	2024 Budget
General Fund	20,989,871	20,911,308	20,395,970
Public Safety Levy Fund	4,502,661	4,181,983	4,223,803
Street Levy Fund	4,135,918	3,950,000	3,989,500
Auto & Gas Tax Fund	500,000	192,784	-
Health Fund	103,500	-	200,000
G.O. Debt Retirement	650,000	550,000	566,500
Termination Pay Fund	475,000	500,000	515,000
Municipal Court Fund	625,000	510,000	635,000
Police & Fire Pensions	2,882,452	2,581,000	2,658,430
Computer Replacement Fund	8,000	8,000	8,000
Total	\$ 34,872,403	\$ 33,385,075	\$ 33,192,203

Table 4.2 Transfers of City Income Tax receipts to other funds from 2022-2024

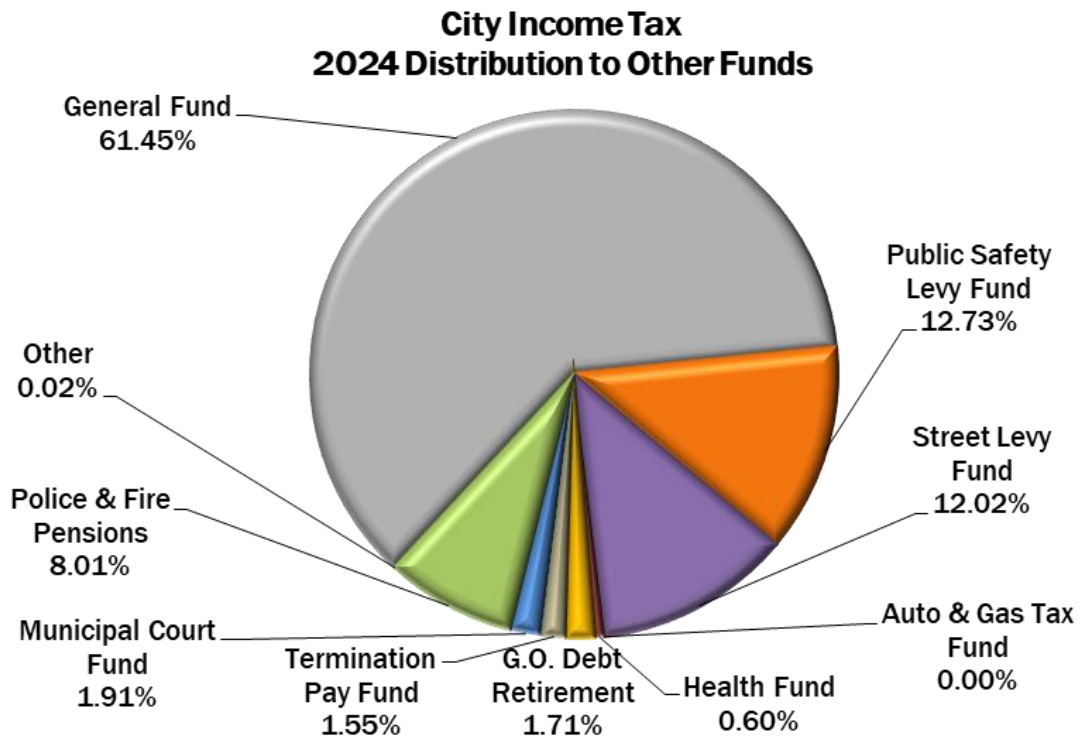


Figure 4.4 Distribution of City Income Tax receipts to other funds for the year 2024

FUND SUMMARY FOR FUND 230
CITY INCOME TAX FUND

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$1,883,905	\$76,203	\$25,000
REVENUES:			
Income Tax	\$33,725,305	\$34,114,509	\$33,935,654
TOTAL REVENUES	\$33,725,305	\$34,114,509	\$33,935,654
TOTAL RESOURCES	\$35,609,210	\$34,190,712	\$33,960,654
EXPENDITURES:			
Personal Services	\$625,040	\$675,645	\$672,171
Contractual Services	28,171	97,472	63,280
Commodities	7,394	6,520	6,000
Capital Outlay	-	1,000	2,000
Transfers	34,872,403	33,385,075	33,192,203
TOTAL EXPENDITURES	\$35,533,008	\$34,165,712	\$33,935,654
ENDING BALANCE DECEMBER 31	\$76,203	\$25,000	\$25,000

INCOME TAX FUND
TAXATION

	Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
PERSONNEL:			
SUPERINTENDENT OF TAXATION (176)	1	1	1
INCOME TAX AUDITOR (182)	2	1	2
INCOME TAX AUDITOR (252)	0	1	0
EXECUTIVE ACCOUNT CLERK (186)	1	1	0
EXECUTIVE ACCOUNT CLERK (240)	0	0	1
SENIOR ACCOUNT CLERK (188)	3	2	1
SENIOR ACCOUNT CLERK (249)	1	2	3
PERSONAL SERVICES:			
230.133.51110 SALARIES & WAGES	\$ 422,584	\$ 453,457	\$ 453,042
230.133.51120 OVERTIME WAGES	10,985	15,000	15,000
230.133.51211 PERS	61,470	65,584	65,526
230.133.51220 WORKERS COMPENSATION	11,635	18,738	18,722
230.133.51230 GROUP HEALTH INSURANCE	110,317	114,385	111,373
230.133.51270 MEDICARE-CITY SHARE	6,376	6,793	6,787
230.133.51275 LIFE INSURANCE	1,673	1,688	1,721
Total - PERSONAL SERVICES	625,040	675,645	672,171
CONTRACTUAL SERVICES:			
230.133.52110 TRAVEL AND TRAINING	-	2,000	2,000
230.133.52120 EMPLOYEE MILEAGE REIMBURSEMENT	-	300	300
230.133.52222 TELEPHONE LINE CHARGES - TAXATION	480	330	330
230.133.52480 OTHER PROFESSIONAL SERVICES	21,132	77,517	43,000
230.133.52490 OUTSIDE PRINTING	5,281	15,000	16,000
230.133.52510 MAINTENANCE OF EQUIPMENT	1,253	2,000	1,500
230.133.52620 EMPLOYEE BONDS	-	100	-
230.133.52920 MEMBERSHIPS-BOOKS-PERIODICALS	25	225	150
Total - CONTRACTUAL SERVICES	28,171	97,472	63,280
COMMODITIES:			
230.133.53100 OFFICE SUPPLIES	7,394	6,520	6,000
Total - COMMODITIES	7,394	6,520	6,000
CAPITAL OUTLAY:			
230.133.54320 OFFICE MACHINERY & EQUIPMENT	-	1,000	2,000
Total - COMMODITIES	-	1,000	2,000
Grand Total	\$660,605	\$780,637	\$743,451

INCOME TAX FUND
TRANSFER OUT

		Actual Expenditures 2022	Amount Budgeted 2023	Department Budget 2024
	TRANSFERS:			
230.915.58110	TRANS TO GENERAL FUND	20,989,871	20,911,308	20,395,970
230.915.58120	TRANS TO AUTO & GAS TAX	500,000	192,784	-
230.915.58130	TRANS TO FIRE PENSION	1,589,037	1,401,000	1,443,030
230.915.58140	TRANS TO POLICE PENSION	1,293,416	1,180,000	1,215,400
230.915.58150	TRANS TO G.O. BOND RETIREMENT	650,000	550,000	566,500
230.915.58190	TRANS TO COMPUTER REPL.	8,000	8,000	8,000
230.915.58250	TRANS TO TERMINATION PAY	475,000	500,000	515,000
230.915.58273	TRANS TO PUBLIC SAFETY LEVY FUND	4,502,661	4,181,983	4,223,803
230.915.58274	TRANS TO STREET LEVY FUND	4,135,918	3,950,000	3,989,500
230.915.58289	TRANS TO HEALTH	103,500	-	200,000
230.915.58290	TRANS TO MUNICIPAL COURT	625,000	510,000	635,000
	Total - TRANSFERS	34,872,403	33,385,075	33,192,203
	Grand Total	\$34,872,403	\$33,385,075	\$33,192,203

FUND SUMMARY FOR FUND 200			
PUBLIC SAFETY LEVY FUND			
	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$0	\$0	\$0
REVENUES:			
Transfers	\$4,502,661	\$3,931,983	\$4,223,803
TOTAL REVENUES	\$4,502,661	\$3,931,983	\$4,223,803
TOTAL RESOURCES	\$4,502,661	\$3,931,983	\$4,223,803
EXPENDITURES:			
Transfers	\$4,502,661	\$3,931,983	\$4,223,803
TOTAL EXPENDITURES	\$4,502,661	\$3,931,983	\$4,223,803
ENDING BALANCE DECEMBER 31	\$0	\$0	\$0

PUBLIC SAFETY LEVY INCOME TAX FUND
TRANSFER OUT

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
	TRANSFERS:			
200.915.58275	TRANS TO GENERAL FUND	\$4,502,661	\$3,931,983	\$4,223,803
	Total - TRANSFERS	<u>4,502,661</u>	<u>3,931,983</u>	<u>4,223,803</u>
	Grand Total	\$4,502,661	\$3,931,983	\$4,223,803

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

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$25,672,753	\$15,023,748	\$4,284,936
REVENUES:			
Interest Income	\$156,242	\$10,000	\$10,101
Sale of Bonds	-	-	-
Transfers	4,135,918	3,950,000	3,989,500
TOTAL REVENUES	\$4,292,160	\$3,960,000	\$3,999,601
TOTAL RESOURCES	\$29,964,914	\$18,983,748	\$8,284,537
EXPENDITURES:			
Contractual Services	\$182,428	\$124,468	\$180,000
Capital Outlay	11,527,215	11,294,364	3,500,000
Debt Service	3,231,523	3,279,980	3,329,104
TOTAL EXPENDITURES	\$14,941,166	\$14,698,812	\$7,009,104
ENDING BALANCE DECEMBER 31	\$15,023,748	\$4,284,936	\$1,275,432

STREET LEVY FUND
STREET LEVY

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
	CONTRACTUAL SERVICES:			
201.990.52480	OTHER PROFESSIONAL SERVICES	\$182,428	\$124,468	\$180,000
	Total - CONTRACTUAL SERVICES	182,428	124,468	180,000
	CAPITAL OUTLAY			
201.990.54520	PAVING	11,527,215	11,294,364	3,500,000
	Total - CAPITAL OUTLY	11,527,215	11,294,364	3,500,000
	DEBT SERVICE			
201.990.57110	BOND PRINICIPAL	2,807,000	2,897,000	2,989,000
201.990.57310	INTEREST ON BONDS	424,523	382,980	340,104
	Total - DEBT SERVICE	3,231,523	3,279,980	3,329,104
	Grand Total	\$14,941,166	\$14,698,812	\$7,009,104

AUTO & GAS TAX FUND

Revenues	2022 Actual	2023 Budget	2024 Budget
Intergovernmental	\$ 3,698,492	\$ 3,255,379	\$ 3,287,935
Radio Charges	71,516	85,615	86,471
Miscellaneous	34,527	49,875	19,779
Transfer from Income Tax	500,000	192,784	-
Total	\$ 4,304,535	\$ 3,583,653	\$ 3,394,185

Table 4.3 Auto & Gas Tax Fund revenue sources for 2022-2024

Division Expenditures	2022 Actual	2023 Budget	2024 Budget
Electronic Maintenance	\$ 718,004	\$ 833,498	\$ 778,480
Street Maintenance	2,858,513	4,690,317	2,548,066
Grounds Maintenance	154,803	306,119	300,633
Total	\$ 3,731,320	\$ 5,829,934	\$ 3,627,179

Table 4.4 Auto & Gas Tax Fund division expenditures for 2022-2024

Auto & Gas Tax Fund 2024

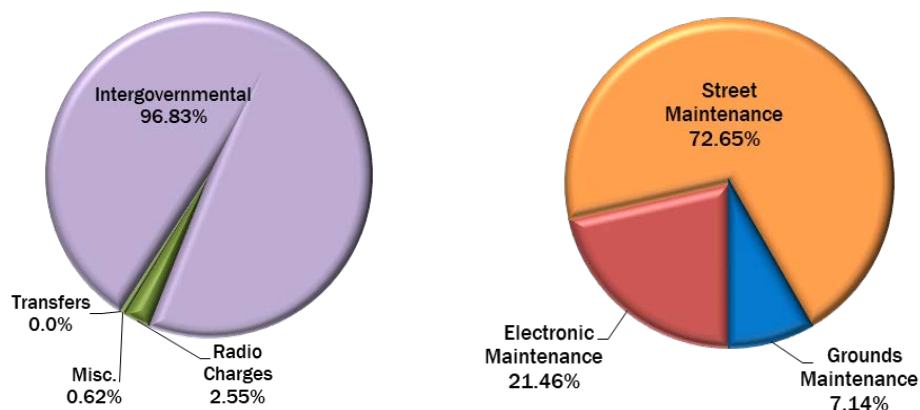


Figure 4.5 Auto & Gas Tax Fund revenues and expenditures for budget year 2024

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 2024 Budget per Capita - \$15.20

Electronic Maintenance Goals and Objectives

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

Keep Airport navigation aids, rotating beacon and hanger lighting operating at

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

Eliminate systems failures through yearly intersection inspections and conflict monitor testing. Repair any identified deficiencies.

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 2024 Budget per Capita - \$49.74

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

GROUNDS 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: PROMOTE AND FOSTER PRIDE IN COMMUNITY

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

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

Grounds Maintenance 2024 Budget per Capita - \$5.87

GROUNDS MAINTENANCE, (continued)

Grounds Maintenance Goals and Objectives

Continue maintenance and beautification of public right-of-way including I-17 gateway, boulevard system and downtown area

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

Qualify for Tree City USA for the 17th year

Monitor tree removal and replacement

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

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$1,979,443	\$2,552,659	\$306,377
REVENUES:			
Intergovernmental Revenue	\$3,698,492	\$3,255,379	\$3,287,935
Interest Income	29,200	37,875	7,659
Radio Charges	71,516	85,615	86,471
Miscellaneous Revenue	(300)	-	-
Reimbursements	5,627	12,000	12,120
Transfers	500,000	192,784	-
TOTAL REVENUES	\$4,304,535	\$3,583,653	\$3,394,185
TOTAL RESOURCES	\$6,283,978	\$6,136,312	\$3,700,562
EXPENDITURES:			
Personal Services	\$1,401,290	\$1,788,414	\$1,807,317
Contractual Services	1,308,374	2,202,456	671,303
Commodities	537,296	1,394,674	742,201
Capital Outlay	484,360	444,390	406,358
TOTAL EXPENDITURES	\$3,731,320	\$5,829,934	\$3,627,179
ENDING BALANCE DECEMBER 31	\$2,552,659	\$306,377	\$73,383

**AUTO & GAS TAX FUND
ELECTRONIC MAINTENANCE**

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
PERSONNEL:				
	ELECTRONIC MAINTENANCE SUPERVISOR (179)	1	1	1
	ELECTRONICS TECHNICIAN (240)	1	1	1
	SENIOR ELECTRONICS TECHNICIAN (252)	2	2	2
PERSONAL SERVICES:				
210.524.51110	SALARIES & WAGES	\$ 227,547	\$ 243,106	\$ 265,581
210.524.51120	OVERTIME WAGES	6,423	18,175	18,175
210.524.51211	PERS	32,091	36,579	39,726
210.524.51220	WORKERS COMPENSATION	6,068	10,451	11,350
210.524.51230	GROUP HEALTH INSURANCE	64,781	67,372	67,372
210.524.51250	CLOTHING ALLOWANCE	2,740	2,800	2,800
210.524.51270	MEDICARE-CITY SHARE	3,465	3,789	4,114
210.524.51275	LIFE INSURANCE	794	844	861
	Total - PERSONAL SERVICES	343,909	383,116	409,979
CONTRACTUAL SERVICES:				
210.524.52110	TRAVEL & TRAINING	1,779	2,000	2,000
210.524.52210	UTILITIES-GAS & ELECTRIC	38,828	48,000	48,000
210.524.52222	TELEPHONE LINE CHARGES	2,365	3,500	3,500
210.524.52310	MUNICIPAL GARAGE CHARGES	17,126	11,000	11,000
210.524.52510	MAINTENANCE OF EQUIPMENT	25,865	113,868	100,000
210.524.52520	MAINTENANCE OF BUILDINGS	4,348	11,000	11,000
210.524.52920	MEMBERSHIPS-BOOKS-PERIODICALS	370	450	450
	Total - CONTRACTUAL SERVICES	90,680	189,818	175,950
COMMODITIES:				
210.524.53100	OFFICE SUPPLIES	959	1,000	500
210.524.53230	PURCHASE OF UNIFORMS	403	500	500
210.524.53250	CLEANING SUPPLIES	1,156	600	800
210.524.53295	TRAFFIC CONTROL SUPPLIES	58,151	60,500	35,351
210.524.53510	SUPPLIES TO MAINTAIN EQUIPMENT	41,544	54,533	50,000
210.524.53610	SMALL TOOLS & EQUIPMENT	402	900	900
210.524.53620	MAJOR TOOLS & EQUIPMENT	2,793	4,500	4,500
	Total - COMMODITIES	105,408	122,533	92,551
CAPITAL OUTLAY:				
210.524.54310	AUTO AND TRUCKS DEPRECIATION	9,999	10,000	10,000
210.524.54350	PURCHASE OF EQUIPMENT	66,783	60,000	60,000
210.524.54360	OTHER EQUIPMENT	101,225	68,032	30,000
	Total - CAPITAL OUTLAY	178,007	138,032	100,000
	GRAND TOTAL	\$ 718,004	\$ 833,499	\$ 778,480

SPECIAL REVENUE FUNDS
PUBLIC WORKS – STREET MAINTENANCE

AUTO & GAS TAX FUND
STREET MAINTENANCE

	Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
PERSONNEL:			
ASSISTANT PUBLIC WORKS SUPERINTENDENT (178)	1	1	1
PUBLIC SERVICE LEADER (182)	1	1	1
EQUIPMENT OPERATOR (PW4)	6	8	8
MAINTENANCE WORKER (PW3)	4	4	4
SECRETARY (187)	1	1	1
SEASONAL EMPLOYEE	540 hrs	540 hrs	540 hrs
PERSONAL SERVICES:			
210.541.51110 SALARIES & WAGES	\$ 602,148	\$ 799,385	\$ 826,548
210.541.51120 OVERTIME WAGES	33,569	48,496	48,496
210.541.51211 PERS	88,763	118,703	122,506
210.541.51220 WORKERS COMPENSATION	17,685	33,915	35,002
210.541.51230 GROUP HEALTH INSURANCE	204,817	270,504	225,868
210.541.51250 CLOTHING ALLOWANCE	6,475	9,200	9,200
210.541.51270 MEDICARE-CITY SHARE	9,525	12,294	12,688
210.541.51275 LIFE INSURANCE	1,284	1,456	1,420
210.541.51280 AFSCME CARE PLAN	7,013	7,650	7,650
Total - PERSONAL SERVICES	971,278	1,301,603	1,289,378
CONTRACTUAL SERVICES:			
210.541.52110 TRAVEL AND TRAINING	1,277	1,000	1,000
210.541.52111 MANDATORY TRAINING	-	104	-
210.541.52210 UTILITIES-GAS & ELECTRIC	7,238	6,000	6,000
210.541.52222 TELEPHONE LINE CHARGES	1,642	6,100	6,000
210.541.52310 MUNICIPAL GARAGE CHARGES	199,599	328,000	328,000
210.541.52330 RADIO MAINTENANCE	3,366	3,366	3,366
210.541.52480 OTHER PROFESSIONAL SERVICE	48,688	22,414	12,000
210.541.52510 MAINT OF EQUIPMENT	396	1,000	1,000
210.541.52520 MAINT OF LAND AND BUILDINGS	3,754	6,100	6,000
210.541.52820 LICENSES & PERMITS	67	200	3,000
210.541.52920 MEMBERSHIPS-BOOKS-PERIODICALS	326	200	200
210.541.52970 UNIFORM RENTAL SERVICE	1,849	3,701	3,700
210.541.52980 STREET MAINT CONTRACTUAL SERVICES	910,845	1,499,567	-
Total - CONTRACTUAL SERVICES	1,179,047	1,877,752	370,266
COMMODITIES:			
210.541.53100 OFFICE SUPPLIES	735	800	800
210.541.53220 DRUGS-MEDICAL SUPPLIES	39	200	200
210.541.53230 PURCHASE OF UNIFORMS	725	700	700
210.541.53250 CLEANING SUPPLIES	164	250	200
210.541.53295 TRAFFIC CONTROL SUPPLIES	19,561	20,700	20,000
210.541.53510 SUPPLIES TO MAINTAIN EQUIPMENT	1,922	2,000	2,000
210.541.53520 SUPP TO MAINTAIN BLDGS	432	6,428	-
210.541.53530 STREET SUPPLIES - ASPHALT & SALT	394,382	1,190,363	575,000
210.541.53610 SMALL TOOLS & EQUIPMENT	4,208	3,500	3,500
Total - COMMODITIES	422,168	1,224,941	602,400
CAPITAL OUTLAY:			
210.541.54310 AUTO AND TRUCKS DEPREC	284,493	284,496	284,496
210.541.54311 RADIO DEPRECIATION	1,526	1,526	1,526
Total - CAPITAL OUTLAY	286,019	286,022	286,022
Grand Total	\$ 2,858,512	\$ 4,690,318	\$ 2,548,066

**AUTO & GAS TAX FUND
GROUNDS MAINTENANCE**

	Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
PERSONNEL:			
PUBLIC WORKS LEADER (182)	0.5	0.5	0.5
GROUNDS TECHNICIAN (PW5)	0.5	0.5	0.5
SEASONAL MOWING INSPECTOR	423 HRS	423 HRS	423 HRS
PERSONAL SERVICES:			
210.543.51110 SALARIES & WAGES	\$ 54,476	\$ 64,966	\$ 61,345
210.543.51120 OVERTIME WAGES	3,270	8,000	8,000
210.543.51211 PERS	8,462	10,215	9,708
210.543.51220 WORKERS COMPENSATION	1,645	2,919	2,774
210.543.51230 GROUP HEALTH INSURANCE	12,488	12,987	21,572
210.543.51240 UNEMPLOYMENT CHARGES	3,382	2,000	2,000
210.543.51250 CLOTHING ALLOWANCE	550	650	650
210.543.51270 MEDICARE-CITY SHARE	864	1,059	1,006
210.543.51275 LIFE INSURANCE	199	135	140
210.543.51280 AFSCME CARE PACKAGE	765	765	765
Total - PERSONAL SERVICES	86,103	103,696	107,960
CONTRACTUAL SERVICES:			
210.543.52110 TRAVEL & TRAINING	-	860	750
210.543.52222 TELEPHONE LINE CHARGES	670	1,680	1,680
210.543.52310 MUNICIPAL GARAGE CHARGES	36,396	40,000	40,000
210.543.52330 RADIO MAINTENANCE	507	507	507
210.543.52480 OTHER PROFESSIONAL SERVICE	718	89,660	80,000
210.543.52520 MTN OF LAND AND BUILDINGS	-	1,000	1,000
210.543.52820 LICENSES & PERMITS	70	150	150
210.543.52920 MEMBERSHIPS,BOOKS,PERIODICALS	50	50	50
210.543.52970 UNIFORM RENTAL SERVICE	235	979	950
Total - CONTRACTUAL SERVICES	38,646	134,887	125,087
COMMODITIES:			
210.543.53100 OFFICE SUPPLIES	148	200	200
210.543.53230 PURCHASE OF UNIFORMS	153	150	150
210.543.53520 SUPPLIES TO MAINTAIN BUILDINGS	6,993	34,464	34,500
210.543.53610 SMALL TOOLS & EQUIPMENT	-	1,400	1,400
210.543.53710 CHEMICALS & LAB SUPPLIES	2,426	10,986	11,000
Total - COMMODITIES	9,720	47,200	47,250
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	\$ 154,803	\$ 306,119	\$ 300,633

FUND SUMMARY FOR FUND 215
CONSERVANCY FUND

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$62,661	\$67,421	\$77,699
REVENUES:			
Property Taxes	\$101,268	\$104,168	\$100,145
Intergovernmental Revenue	12,156	15,559	15,559
Transfers	16,000	16,000	-
TOTAL REVENUES	<u>\$129,424</u>	<u>\$135,727</u>	<u>\$115,704</u>
TOTAL RESOURCES	\$192,085	\$203,148	\$193,403
EXPENDITURES:			
Contractual Services	\$124,665	\$125,449	\$125,449
TOTAL EXPENDITURES	<u>\$124,665</u>	<u>\$125,449</u>	<u>\$125,449</u>
ENDING BALANCE DECEMBER 31	\$67,421	\$77,699	\$67,954

CONSERVANCY FUND
MIAMI CONSERVANCY

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
	CONTRACTUAL SERVICES:			
215.990.52240	BUTLER COUNTY COLLECTION FEE	\$1,316	\$2,100	\$2,100
215.990.52810	PROPERTY TAXES	123,349	123,349	123,349
	Total - CONTRACTUAL SERVICES	124,665	125,449	125,449
	Grand Total	\$124,665	\$125,449	\$125,449

HEALTH & ENVIRONMENT FUND

Revenues	2022 Actual	2023 Budget	2024 Budget
Intergovernmental Revenue	\$ 289,302	\$ 264,563	\$ 175,300
Charges for Services	246,801	302,433	284,546
Miscellaneous Revenue	136,729	235,002	44,000
Transfers	103,500	-	200,000
Total	\$ 776,332	\$ 801,998	\$ 703,846

Table 4.5 Health & Environment Fund revenue sources for 2022-2024

Division Expenditures	2022 Actual	2023 Budget	2024 Budget
Personal Services	\$ 694,474	\$ 780,034	\$ 822,793
Contractual Services	123,274	257,262	136,351
Other	15,194	8,200	8,200
Total	\$ 832,942	\$ 1,045,496	\$ 967,344

Table 4.6 Health & Environment Fund division expenditures for 2022-2024

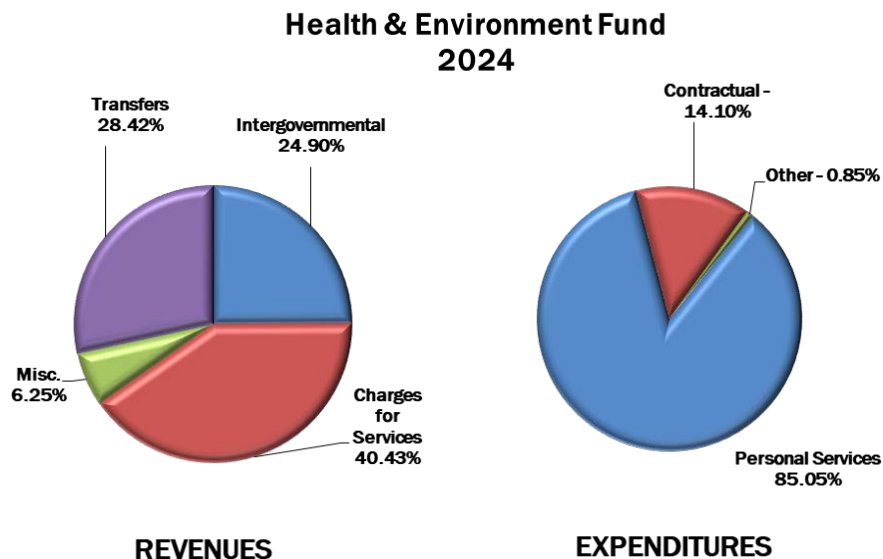


Figure 4.6 Health & Environment Fund revenues and expenditures for budget year 2024

HEALTH

DEPARTMENT OVERVIEW

The City of Middletown Health Department (CMHD) is dedicated to our mission to prevent disease and injury, promote health and wellness, protect the environment and achieve health equity.

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 Department led by the Director of Environment and consists of a Registered Environmental Specialist and an Environmental Specialist-in-Training. The Nursing department has a Director of Nursing which oversees a contracted Children with Medical Handicaps Nurse and one contracted Medical Health Biller. The Administration team includes a Vital Statistics Registrar and Deputy Registrar that maintain and certify all records of birth and death for the City of Middletown. The department also includes a Public Health Accreditation (PHAB) Coordinator that leads the team in public health accreditation efforts and a Medical Director who is responsible for development and evaluation of standards of medical care throughout the department and advises the department and Board of Health on medical policy. The Board is composed of seven members, appointed by the City Council, as specified in the City Charter of Middletown. By virtue of the office, the Mayor of the City Council serves as an ex-officio member and chairperson and the 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, private water supplies, tattoo parlors, waste and fresh water haulers. The CMHD conducts environmental inspections of all school buildings and the city jail; educates food service/retail facilities on proper food safety practices, maintains programs for rabies control, smoking enforcement and camp grounds. CMHD participates and coordinates with the nursing and environmental departments in case management activities.

The CMHD is responsible for community health assessments, community health improvement plans, infectious and communicable disease control, outbreak investigations and bioterrorism/emergency response. Tuberculosis (TB) treatment is available through an agreement with Butler County General Health District. Butler County provides tuberculosis treatment, while the CMHD provides support of said treatment. The CMHD contracts with Hamilton County Environmental Services for air pollution monitoring.

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 2024 Budget per Capita - \$18.88

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

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$853,206	\$796,597	\$553,099
REVENUES:			
Intergovernmental Revenue	\$289,302	\$264,563	\$175,300
Charges for Services	246,801	302,433	284,546
Miscellaneous Revenue	136,729	235,002	44,000
Transfers	103,500	-	200,000
TOTAL REVENUES	\$776,332	\$801,998	\$703,846
TOTAL RESOURCES	\$1,629,538	\$1,598,595	\$1,256,945
EXPENDITURES:			
Personal Services	\$694,474	\$780,034	\$822,793
Contractual Services	123,274	257,262	136,351
Commodities	10,398	3,400	3,400
Capital Outlay	4,796	4,800	4,800
TOTAL EXPENDITURES	\$832,942	\$1,045,496	\$967,344
ENDING BALANCE DECEMBER 31	\$796,597	\$553,099	\$289,601

**HEALTH FUND
HEALTH ADMINISTRATION**

	Actual Expenditures 2022	Amount Budgeted 2023	Department Budget 2024
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	1	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:			
228.450.51110 SALARIES & WAGES	\$ 499,946	\$ 565,079	\$ 600,840
228.450.51120 OVERTIME WAGES	3,655	-	-
228.450.51211 PERS	73,341	79,111	84,118
228.450.51220 WORKERS' COMPENSATION	12,397	22,603	24,034
228.450.51230 GROUP HEALTH INSURANCE	95,598	103,148	103,148
228.450.51270 MEDICARE - CITY SHARE	7,746	8,194	8,712
228.450.51275 LIFE INSURANCE	1,791	1,899	1,941
Total - PERSONAL SERVICES	694,474	780,034	822,793
CONTRACTUAL SERVICES:			
228.450.52110 TRAVEL AND TRAINING	2,611	4,000	4,000
228.450.52120 EMPLOYEE MILEAGE REIMBURSEMENT	1,480	3,000	3,000
228.450.52222 TELEPHONE LINE CHARGES	4,432	5,640	5,640
228.450.52310 MUNICIPAL GARAGE CHARGES	2,281	3,500	3,500
228.450.52480 OTHER PROFESSIONAL SERVICE	16,650	41,085	41,085
228.450.52481 WORKFORCE DEVELOPMENT GRANT	54,443	41,485	55,771
228.450.52488 HEALTH DEPT COVID 19 EXPENSES	24,296	135,625	-
228.450.52490 OUTSIDE PRINTING	970	2,000	2,000
228.450.52510 MAINTENANCE OF EQUIPMENT	6,621	8,000	8,000
228.450.52820 LICENSES AND PERMITS	8,998	11,340	11,855
228.450.52920 MEMBERSHIPS, BOOKS, PERIODICAL	492	1,587	1,500
Total - CONTRACTUAL SERVICES	123,274	257,262	136,351
COMMODITIES:			
228.450.53100 OFFICE SUPPLIES	2,224	2,500	2,500
228.450.53102 HARM REDUCTION SUPPLIES	7,396	-	-
228.450.53210 FOOD	213	200	200
228.450.53610 SMALL TOOLS & EQUIPMENT	249	200	200
228.450.53710 CHEMICALS & LAB SUPPLIES	315	500	500
Total - COMMODITIES	10,398	3,400	3,400
CAPITAL OUTLAY:			
228.450.54310 AUTO & TRUCK DEPR	4,796	4,800	4,800
Total - CAPITAL OUTLAY	4,796	4,800	4,800
Grand Total	\$ 832,942	\$ 1,045,496	\$ 967,344

**FUND SUMMARY FOR FUND 229
EMS FUND**

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$36,399	\$47,399	\$29,814
REVENUES:			
Miscellaneous Revenue	\$ 11,000	\$ -	\$ -
TOTAL REVENUES	<u>\$11,000</u>	<u>\$0</u>	<u>\$0</u>
TOTAL RESOURCES	\$47,399	\$47,399	\$29,814
EXPENDITURES:			
Contractual Services	\$ -	\$ 17,585	\$ 17,585
TOTAL EXPENDITURES	<u>\$0</u>	<u>\$17,585</u>	<u>\$17,585</u>
ENDING BALANCE DECEMBER 31	\$47,399	\$29,814	\$12,229

EMS FUND
EMS

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
	CONTRACTUAL SERVICES:			
229,990,52480	OTHER PROFESSIONAL SERVICES	\$ -	\$ 17,585	\$ 17,585
	Total - CONTRACTUAL SERVICES	-	17,585	17,585
	Grand Total	\$ -	\$ 17,585	\$ 17,585

FUND SUMMARY FOR FUND 238
UDAG FUND

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$10,000	\$10,000	\$10,000
REVENUES:			
Interest Income	\$ -	\$ -	\$ -
TOTAL REVENUES	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL RESOURCES	\$10,000	\$10,000	\$10,000
EXPENDITURES:			
Capital Outlay	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
ENDING BALANCE DECEMBER 31	\$10,000	\$10,000	\$10,000

UDAG FUND
UDAG

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
	CAPITAL OUTLAY:			
238.990.54400	BUILDING IMPROVEMENTS	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	Total - CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>0</u>
	Grand Total	\$0	\$0	\$0

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

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$53,835	\$51,988	\$57,488
REVENUES:			
Fines & Forfeitures	\$37,072	\$65,500	\$65,500
TOTAL REVENUES	\$37,072	\$65,500	\$65,500
TOTAL RESOURCES	\$90,907	\$117,488	\$122,988
EXPENDITURES:			
Capital Outlay	\$38,920	\$60,000	\$60,000
TOTAL EXPENDITURES	\$38,920	\$60,000	\$60,000
ENDING BALANCE DECEMBER 31	\$51,988	\$57,488	\$62,988

COURT COMPUTERIZATION FUND
COURT COMPUTERIZATION

		Actual Expenditures 2022	Amount Budgeted 2023	Department Budget 2024
	CAPITAL OUTLAY:			
240.990.54300	COMPUTERS & OTHER PERIPHERALS	\$ 38,920	\$ 60,000	\$ 60,000
	Total - CAPITAL OUTLAY	38,920	60,000	60,000
	Grand Total	\$ 38,920	\$ 60,000	\$ 60,000

FUND SUMMARY FOR FUND 242
LAW ENFORCEMENT TRUST FUND

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$121,098	\$342,986	\$841,986
REVENUES:			
Fines & Forfeitures	\$242,001	\$824,000	\$85,773
Miscellaneous	4,850	-	-
TOTAL REVENUES	<u>\$246,851</u>	<u>\$824,000</u>	<u>\$85,773</u>
TOTAL RESOURCES	\$367,949	\$1,166,986	\$927,759
EXPENDITURES:			
Personal Services	\$ -	\$250,000	\$643,011
Contractual Services	-	-	20,000
Capital Outlay	24,963	75,000	200,910
TOTAL EXPENDITURES	<u>\$24,963</u>	<u>\$325,000</u>	<u>\$863,921</u>
ENDING BALANCE DECEMBER 31	\$342,986	\$841,986	\$63,838

LAW ENFORCEMENT TRUST FUND
LAW ENFORCEMENT

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
	PERSONAL SERVICES:			
242.990.51110	SALARIES & WAGES	\$ -	\$ -	\$ 413,736
242.990.51120	OVERTIME WAGES	-	250,000	50,000
242.990.51212	POLICE PENSION	-	-	80,678
242.990.51220	WORKERS COMPENSATION	-	-	16,549
242.990.51230	GROUP HEALTH INSURANCE	-	-	75,564
242.990.51270	MEDICARE-CITY SHARE	-	-	5,999
242.990.51275	LIFE INSURANCE	-	-	485
		<u>-</u>	<u>250,000</u>	<u>643,011</u>
	CONTRACTUAL SERVICES:			
242.990.52110	TRAVEL & TRAINING	-	-	20,000
	Total - CONTRACTUAL SERVICES	<u>-</u>	<u>-</u>	<u>20,000</u>
	CAPITAL OUTLAY:			
242.990.54350	PURCHASE OF EQUIPMENT	<u>24,963</u>	<u>75,000</u>	<u>200,910</u>
	Total - CAPITAL OUTLAY	<u>24,963</u>	<u>75,000</u>	<u>200,910</u>
	Grand Total	\$ 24,963	\$ 325,000	\$ 863,921

FUND SUMMARY FOR FUND 243
LAW ENFORCEMENT MANDATORY DRUG FINE FUND

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$251,506	\$361,803	\$87,012
REVENUES:			
Fines & Forfeitures	\$273,180	\$110,000	\$117,420
TOTAL REVENUES	\$273,180	\$110,000	\$117,420
TOTAL RESOURCES	\$524,685	\$471,803	\$204,432
EXPENDITURES:			
Personal Services	\$ 18,743	\$ 181,218	\$ -
Contractual Services	60,822	121,000	115,000
Capital Outlay	83,317	82,573	82,573
TOTAL EXPENDITURES	\$162,882	\$384,791	\$197,573
ENDING BALANCE DECEMBER 31	\$361,803	\$87,012	\$6,859

LAW ENFORCEMENT MANDATORY DRUG FINE FUND
MANDATORY DRUG FINE

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
	PERSONAL SERVICES			
243.990.51120	OVERTIME	\$ 15,000	\$ 165,000	\$ -
243.990.51212	POLICE PENSION	2,925	12,675	-
243.990.51220	WORKERS COMPENSATION	600	2,600	-
243.990.51270	MEDICARE-CITY SHARE	218	943	-
	Total - PERSONAL SERVICES	18,743	181,218	-
	CONTRACTUAL SERVICES:			
243.990.52110	TRAVEL & TRAINING	-	15,000	20,000
243.990.52480	OTHER PROFESSIONAL SERVICE	60,822	106,000	95,000
	Total - CONTRACTUAL SERVICES	60,822	121,000	115,000
	CAPITAL OUTLAY:			
243.990.54360	OTHER EQUIPMENT	83,317	82,573	82,573
	Total - CAPITAL OUTLAY	83,317	82,573	82,573
	Grand Total	\$162,882	\$384,791	\$ 197,573

FUND SUMMARY FOR FUND 245
PROBATION SERVICES FUND

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$209,743	\$208,633	\$185,582
REVENUES:			
Fines & Forfeitures	\$119,112	\$122,412	\$124,860
TOTAL REVENUES	\$119,112	\$122,412	\$124,860
TOTAL RESOURCES	\$328,855	\$331,045	\$310,442
EXPENDITURES:			
Personal Services	\$103,027	\$109,463	\$114,439
Contractual Services	17,045	32,000	41,000
Commodities	150	1,500	1,500
Capital Outlay	-	2,500	2,500
TOTAL EXPENDITURES	\$120,221	\$145,463	\$159,439
ENDING BALANCE DECEMBER 31	\$208,633	\$185,582	\$151,003

PROBATION SERVICES FUND
PROBATION SERVICES

		Actual Expenditures 2022	Amount Budgeted 2023	Department Budget 2024
PERSONNEL:				
	CHIEF PROBATION OFFICER (276)	0	1	1
	PROBATION OFFICER (267)	0	0	0
	PROBATION OFFICER (177)	1	0	0
PERSONAL SERVICES:				
245.990.51110	SALARIES AND WAGES	\$ 71,110	\$ 75,742	\$ 79,904
245.990.51211	PERS	9,468	10,604	11,187
245.990.51220	WORKERS COMPENSATION	1,649	3,030	3,196
245.990.51230	GROUP HEALTH INSURANCE	19,421	18,778	18,778
245.990.51270	MEDICARE - CITY SHARE	973	1,098	1,159
245.990.51275	LIFE INSURANCE	406	211	215
	Total - PERSONAL SERVICES	103,027	109,463	114,439
CONTRACTUAL SERVICES:				
245.990.52110	TRAVEL & TRAINING	-	-	5,000
245.990.52480	OTHER PROFESSIONAL SERVICES	16,876	30,000	25,000
245.990.52960	EMPLOYEE TUITION REIMBURSEMENT	-	-	8,500
245.990.52490	OUTSIDE PRINTING	169	2,000	2,500
	Total - CONTRACTUAL SERVICES	17,045	32,000	41,000
COMMODITIES:				
245.990.53100	OFFICE SUPPLIES	150	1,500	1,500
	Total - COMMODITIES	150	1,500	1,500
CAPITAL OUTLAY:				
245.990.54300	COMPUTERS & OTHER PERIPHERALS	-	2,500	2,500
	Total - CAPITAL OUTLAY	-	2,500	2,500
	Grand Total	\$ 120,221	\$ 145,463	\$ 159,439

FUND SUMMARY FOR FUND 246			
TERMINATION PAY FUND			
	2022	2023	2024
	ACTUAL	BUDGET	BUDGET
BEGINNING BALANCE: JANUARY 1	\$559,142	\$401,213	\$226,213
REVENUES:			
Transfers	\$475,000	\$500,000	\$515,000
TOTAL REVENUES	\$475,000	\$500,000	\$515,000
TOTAL RESOURCES	\$1,034,142	\$901,213	\$741,213
EXPENDITURES:			
Personal Services	\$632,930	\$675,000	\$675,000
TOTAL EXPENDITURES	\$632,930	\$675,000	\$675,000
ENDING BALANCE DECEMBER 31	\$401,213	\$226,213	\$66,213

TERMINATION PAY FUND
TERMINATION PAY

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
	PERSONAL SERVICES:			
246.990.51140	TERMINATION PAY	\$ 632,930	\$ 675,000	\$ 675,000
	Total - PERSONAL SERVICES	632,930	675,000	675,000
	Grand Total	\$632,930	\$675,000	\$675,000

FUND SUMMARY FOR FUND 247			
INDIGENT DRIVER/ALCOHOL TREATMENT FUND			
	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$21,433	\$18,962	\$16,247
REVENUES:			
Fines & Forfeitures	\$12,660	\$22,285	\$12,660
TOTAL REVENUES	\$12,660	\$22,285	\$12,660
TOTAL RESOURCES	\$34,093	\$41,247	\$28,907
EXPENDITURES:			
Contractual Services	\$15,131	\$25,000	\$17,500
TOTAL EXPENDITURES	\$15,131	\$25,000	\$17,500
ENDING BALANCE DECEMBER 31	\$18,962	\$16,247	\$11,407

INDIGENT DRIVER/ALCOHOL TREATMENT FUND
INDIGENT DRIVER/ALCOHOL TREATMENT

		Actual Expenditures 2022	Amount Budgeted 2023	Department Budget 2024
	CONTRACTUAL SERVICES:			
247.990.52480	OTHER PROFESSIONAL SERVICE	\$ 15,131	\$ 25,000	\$ 17,500
	Total - CONTRACTUAL SERVICES	15,131	25,000	17,500
	Grand Total	\$ 15,131	\$ 25,000	\$ 17,500

FUND SUMMARY FOR FUND 248
ENFORCEMENT/EDUCATION FUND

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$58,650	\$59,123	\$62,673
REVENUES:			
Fines & Forfeitures	\$223	\$3,550	\$3,550
Miscellaneous	4,796	-	-
TOTAL REVENUES	<u>\$5,019</u>	<u>\$3,550</u>	<u>\$3,550</u>
TOTAL RESOURCES	\$63,669	\$62,673	\$66,223
EXPENDITURES:			
Contractual Services	\$ 4,545	\$ -	\$ -
TOTAL EXPENDITURES	<u>\$4,545</u>	<u>\$0</u>	<u>\$0</u>
ENDING BALANCE DECEMBER 31	\$59,123	\$62,673	\$66,223

ENFORCEMENT & EDUCATION FUND
ENFORCEMENT/EDUCATION

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
	CONTRACTUAL SERVICES:			
248.990.52480	OTHER PROFESSIONAL SERVICE	\$ 4,545	\$ -	\$ -
	Total - CONTRACTUAL SERVICES	4,545	-	-
	Grand Total	\$ 4,545	\$ -	\$ -

FUND SUMMARY FOR FUND 249
CIVIC DEVELOPMENT FUND

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$142,133	\$156,230	\$167,290
REVENUES:			
Hotel/Motel Tax	\$263,926	\$300,000	\$303,000
TOTAL REVENUES	\$263,926	\$300,000	\$303,000
TOTAL RESOURCES	\$406,059	\$456,230	\$470,290
EXPENDITURES:			
Contractual Services	\$249,829	\$288,940	\$225,000
TOTAL EXPENDITURES	\$249,829	\$288,940	\$225,000
ENDING BALANCE DECEMBER 31	\$156,230	\$167,290	\$245,290

CIVIC DEVELOPMENT FUND
CIVIC DEVELOPMENT

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
	CONTRACTUAL SERVICES:			
249.990.52480	OTHER PROFESSIONAL SERVICE	\$202,555	\$260,540	\$200,000
249.990.52980	MISC CONTRACTUAL SERVICES	34,536	28,400	25,000
	Total - CONTRACTUAL SERVICES	249,829	288,940	225,000
	Grand Total	\$249,829	\$288,940	\$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 2024 Budget per Capita - \$34.48

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 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 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 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

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$12,889	\$76,352	\$5,712
REVENUES:			
Fines and Forfeitures	\$ 1,140,100	\$ 1,220,102	\$ 1,232,303
Miscellaneous Revenue	19,951	45,000	45,450
Transfers	625,000	510,000	635,000
TOTAL REVENUES	\$1,785,051	\$1,775,102	\$1,912,753
TOTAL RESOURCES	\$1,797,940	\$1,851,454	\$1,918,465
EXPENDITURES:			
Personal Services	\$1,591,974	\$1,689,316	\$1,727,275
Contractual Services	109,092	126,157	101,657
Commodities	12,250	17,000	15,000
Capital Outlay	8,273	13,269	8,269
TOTAL EXPENDITURES	\$1,721,588	\$1,845,742	\$1,852,201
ENDING BALANCE DECEMBER 31	\$76,352	\$5,712	\$66,264

**MUNICIPAL COURT FUND
MUNICIPAL COURT**

		Actual Expenditures 2022	Amount Budgeted 2023	Department Budget 2024
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	2	2
DEPUTY CLERK I (237)		4	5	5
DEPUTY CLERK II (186)		2	3	2
DEPUTY CLERK II (240)		1	0	1
ADM ASSISTANT/COURT REPORTER (184)		1	1	1
BAILIFF (180)		3	1	1
BAILIFF (258)		0	2	2
CHIEF BAILIFF (173)		1	1	1
PROBATION OFFICER (267)		1	1	0
PROBATION OFFICER (258)		1	1	1
PART-TIME PUBLIC DEFENDER		520 HRS	520 HRS	520 HRS
PERSONAL SERVICES:				
250.120.51110	SALARIES & WAGES	\$ 1,099,855	\$ 1,163,355	\$ 1,207,214
250.120.51211	PERS	161,059	162,870	169,010
250.120.51220	WORKERS' COMPENSATION	27,725	46,534	48,289
250.120.51230	HEALTH INSURANCE	279,173	291,146	276,614
250.120.51260	VEHICLE ALLOWANCE	3,600	3,900	3,900
250.120.51270	MEDICARE - CITY SHARE	16,437	16,869	17,505
250.120.51275	LIFE INSURANCE	4,124	4,642	4,743
	Total - PERSONAL SERVICES	1,591,974	1,689,316	1,727,275
CONTRACTUAL SERVICES:				
250.120.52110	TRAVEL & TRAINING	7,967	8,000	7,500
250.120.52111	MANDATORY TRAINING	1,297	-	-
250.120.52120	EMPLOYEE MILEAGE REIMBURSEMENT	1,217	1,500	1,500
250.120.52222	TELEPHONE LINE CHARGES	3,669	4,000	3,500
250.120.52230	POSTAGE & POSTAL CHARGES	15,615	14,000	14,000
250.120.52310	MUNICIPAL GARAGE CHARGES	8,063	17,000	17,000
250.120.52330	RADIO MAINTENANCE	1,607	1,607	1,607
250.120.52410	LEGAL SERVICES	13,812	11,000	11,000
250.120.52420	MEDICAL SERVICES	1,360	5,000	5,000
250.120.52427	INTERPRETOR SERVICES	9,577	10,000	9,000
250.120.52480	OTHER PROFESSIONAL SERVICES	6,957	8,000	7,500
250.120.52490	OUTSIDE PRINTING	6,854	6,500	7,000
250.120.52510	MAINTENANCE OF EQUIPMENT	8,467	9,000	7,500
250.120.52835	PREPAID COURT COST/FEEs	157	500	500
250.120.52910	LAUNDRY	11	50	50
250.120.52920	MEMBERSHIPS, BOOKS, PERIODICALS	2,683	7,500	3,000
250.120.52960	EMPLOYEE TUITION REIMBURSEMENT	12,280	15,000	6,000
250.120.52980	MISC CONTRACTUAL SERVICE	7,500	7,500	-
	Total - CONTRACTUAL SERVICES	109,092	126,157	101,657
COMMODITIES:				
250.120.53100	OFFICE SUPPLIES	7,976	10,000	10,000
250.120.53210	FOOD	415	500	500
250.120.53230	PURCHASE OF UNIFORMS	3,858	6,500	4,500
	Total - COMMODITIES	12,250	17,000	15,000
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	-	5,000	-
	Total - CAPITAL OUTLAY	8,273	13,269	8,269
	Grand Total	\$ 1,721,588	\$ 1,845,742	\$ 1,852,201

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

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$148,553	\$185,167	\$122,266
REVENUES:			
Intergovernmental	\$42,772	\$91,089	\$77,901
Interest Income	2,441	-	-
TOTAL REVENUES	\$45,212	\$91,089	\$77,901
TOTAL RESOURCES	\$193,765	\$276,256	\$200,167
EXPENDITURES:			
Personal Services	\$1,418	\$128,621	\$139,841
Contractual Services	1,050	7,325	12,128
Capital Outlay	6,131	18,044	46,082
TOTAL EXPENDITURES	\$8,598	\$153,990	\$198,051
ENDING BALANCE DECEMBER 31	\$185,167	\$122,266	\$2,116

SPECIAL REVENUE FUNDS
POLICE GRANT FUND

POLICE GRANT FUND
POLICE GRANTS

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
2023 STEP GRANT				
251.037.51120	OVERTIME WAGES	\$ 365	\$ 19,095	\$ 19,095
251.037.51212	POLICE PENSION	71	4,887	4,887
251.037.51220	WORKERS COMP	15	807	807
251.037.51270	MEDICARE	5	271	271
	Total	456	25,060	25,060
2023 IDEP GRANT				
251.038.51120	OVERTIME WAGES	769	17,944	17,944
251.038.51212	POLICE PENSION	150	4,595	4,595
251.038.51220	WORKERS COMP	31	758	758
251.038.51270	MEDICARE	11	264	264
	Total	961	23,561	23,561
2020 JAG BYRNE GRANT - BWC				
251.039.51220	WORKERS COMP	-	-	11,220
251.039.54360	OTHER EQUIPMENT	-	-	33,660
	Total	-	-	44,880
2021 JAG BYRNE GRANT				
251.050.52110	TRAVEL & TRAINING	-	-	6,213
	Total	-	-	6,213
2022 JAG BYRNE MEMORIAL GRANT				
251.055.54360	OTHER EQUIPMENT	6,131	12,181	12,422
	Total	6,131	12,181	12,422
2017 STATE TRAINING REIMBURSEMENT				
251.071.52110	TRAVEL & TRAINING	1,050	-	-
	Total	1,050	-	-
2023 JAG BYRNE MEMORIAL GRANT				
251.056.52110	TRAVEL & TRAINING	-	7,325	5,915
251.056.54360	OTHER EQUIPMENT	-	5,863	-
	Total	-	13,188	5,915
2023 RAILROAD GRANT				
251.072.51120	OVERTIME WAGES	-	64,026	60,040
251.072.51212	POLICE PENSION	-	12,485	15,600
251.072.51220	WORKERS COMP	-	2,561	3,200
251.072.51270	MEDICARE	-	928	1,160
	Total	-	80,000	80,000
	Grand Total	\$ 8,598	\$ 153,990	\$ 198,051

FUND SUMMARY FOR FUND 252
COURT IDIAM FUND

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$64,172	\$67,365	\$54,748
REVENUES:			
Fines & Forfeitures	\$5,981	\$7,383	\$7,531
TOTAL REVENUES	\$5,981	\$7,383	\$7,531
TOTAL RESOURCES	\$70,154	\$74,748	\$62,279
EXPENDITURES:			
Contractual Services	\$2,789	\$20,000	\$20,000
TOTAL EXPENDITURES	\$2,789	\$20,000	\$20,000
ENDING BALANCE DECEMBER 31	\$67,365	\$54,748	\$42,279

COURT IDIAM FUND
IDIAM PROJECTS

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
	CONTRACTUAL SERVICES:			
252.990.52480	OTHER PROFESSIONAL SERVICES	\$ 2,789	\$ 20,000	\$ 20,000
	Total - CONTRACTUAL SERVICES	2,789	20,000	20,000
	Grand Total	\$ 2,789	\$ 20,000	\$ 20,000

FUND SUMMARY FOR FUND 253
COURT SPECIAL PROJECTS FUND

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$339,608	\$339,162	\$280,512
REVENUES:			
Fines & Forfeitures	\$117,646	\$114,400	\$116,688
TOTAL REVENUES	\$117,646	\$114,400	\$116,688
TOTAL RESOURCES	\$457,254	\$453,562	\$397,200
EXPENDITURES:			
Personal Services	\$77,068	\$85,279	\$87,966
Contractual Services	1,802	10,000	41,000
Capital Outlay	39,222	77,771	75,000
TOTAL EXPENDITURES	\$118,093	\$173,050	\$203,966
ENDING BALANCE DECEMBER 31	\$339,162	\$280,512	\$193,234

COURT SPECIAL PROJECTS FUND
COURT SPECIAL PROJECTS

		Actual Expenditures 2022	Amount Budgeted 2023	Department Budget 2024
PERSONNEL:				
	MAGISTRATE (173)	1	0	0
	MAGISTRATE (279)	0	1	1
PERSONAL SERVICES:				
253.990.51110	SALARIES AND WAGES	\$ 52,094	\$ 56,959	\$ 59,205
253.990.51211	PERS	7,587	7,974	8,289
253.990.51220	WORKERS COMPENSATION	1,366	2,278	2,368
253.990.51230	GROUP HEALTH INSURANCE	15,011	17,031	17,031
253.990.51270	MEDICARE - CITY SHARE	807	826	858
253.990.51275	LIFE INSURANCE	203	211	215
	Total - PERSONAL SERVICES	77,068	85,279	87,966
CONTRACTUAL SERVICES:				
253.990.52110	TRAVEL & TRAINING	-	-	15,000
253.990.52410	LEGAL SERVICES	-	-	11,000
253.990.52480	OTHER PROFESSIONAL SERVICES	1,802	10,000	15,000
	Total - CONTRACTUAL SERVICES	1,802	10,000	41,000
CAPITAL OUTLAY:				
253.990.54360	OTHER EQUIPMENT	39,222	77,771	75,000
	Total - CAPITALY OUTLAY	39,222	77,771	75,000
	Grand Total	\$ 118,093	\$ 173,050	\$ 203,966

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

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$150,935	\$516,163	\$282,737
REVENUES:			
Property Tax Assessments	\$398,463	\$210,000	\$212,100
Miscellaneous Revenue	-	15,000	15,150
Transfers from Other Fund	328,952	200,000	300,000
TOTAL REVENUES	\$727,415	\$425,000	\$527,250
TOTAL RESOURCES	\$878,351	\$941,163	\$809,987
EXPENDITURES:			
Contractual Services	\$362,188	\$658,426	\$581,000
TOTAL EXPENDITURES	\$362,188	\$658,426	\$581,000
ENDING BALANCE DECEMBER 31	\$516,163	\$282,737	\$228,987

NUISANCE ABATEMENT FUND
NUISANCE ABATEMENT

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
	CONTRACTUAL SERVICES:			
260.115.52480	OTHER PROFESSIONAL SERVICES	\$7,385	\$42,600	\$31,000
260.115.52487	NUISANCE ENFORCEMENT	354,803	615,826	550,000
	Total - CONTRACTUAL SERVICES	362,188	658,426	581,000
	Grand Total	\$362,188	\$658,426	\$581,000

FUND SUMMARY FOR FUND 262			
SENIOR CITIZENS LEVY FUND			
	2022	2023	2024
	ACTUAL	BUDGET	BUDGET
BEGINNING BALANCE: JANUARY 1	\$ -	\$223	\$223
REVENUES:			
Property Taxes	\$ 638,146	\$ 186,101	\$ -
Intergovernmental	65,959	-	-
TOTAL REVENUES	\$ 704,105	\$ 186,101	\$ -
TOTAL RESOURCES	\$704,105	\$186,324	\$223
EXPENDITURES:			
Contractual Services	\$703,883	\$186,101	\$150
TOTAL EXPENDITURES	\$703,883	\$186,101	\$150
ENDING BALANCE DECEMBER 31	\$223	\$223	\$73

SENIOR CITIZENS LEVY FUND
SENIOR CITIZENS LEVY

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
	CONTRACTUAL SERVICES:			
262.990.52240	BUTLER COUNTY AUDITOR COLL FEES	\$ 8,352	\$ 3,722	\$ 150
262.990.52241	REIMBURSEMENTS	695,531	182,379	-
	Total - CONTRACTUAL SERVICES	703,883	186,101	150
	Grand Total	\$ 703,883	\$ 186,101	\$ 150

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

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$ -	\$ 17,196,237	\$ 11,011,292
REVENUES:			
Property Taxes	\$ -	\$ 449,768	\$ 705,000
Sale of Bonds	17,484,032	-	-
Interest	65,949	339,815	82,585
TOTAL REVENUES	\$ 17,549,981	\$ 789,583	\$ 787,585
TOTAL RESOURCES	\$ 17,549,981	\$ 17,985,820	\$ 11,798,877
EXPENDITURES:			
Contractual Services	\$119,876	\$6,172,808	\$435,780
Debt Service	233,868	801,720	1,024,220
TOTAL EXPENDITURES	\$ 353,744	\$ 6,974,528	\$ 1,460,000
ENDING BALANCE DECEMBER 31	\$ 17,196,237	\$ 11,011,292	\$ 10,338,877

FIRE STATION LEVY FUND

FIRE STATION FUND

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
	CONTRACTUAL SERVICES:			
263.212.52480	OTHER PROFESSIONAL SERVICES	\$119,876	\$6,172,808	\$420,780
263.990.52240	STATE - COUNTY AUDITOR COLLECTION FEES	-	-	15,000
	Total - CONTRACTUAL SERVICES	119,876	6,172,808	435,780
	DEBT SERVICE:			
263.990.57110	PRINCIPAL PAYMENT	-	50,000	275,000
263.990.57310	INTEREST ON BONDS	233,868	751,720	749,220
	Total - DEBT SERVICE	233,868	801,720	1,024,220
	Grand Total	\$353,744	\$6,974,528	\$1,460,000

FUND SUMMARY FOR FUND 266
AMERICAN RESCUE PLAN ACT FUND

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$8,652,890	\$16,843,271	\$14,211,308
REVENUES:			
Intergovernmental	\$ 9,462,576	\$ -	\$ -
TOTAL REVENUES	\$ 9,462,576	\$ -	\$ -
TOTAL RESOURCES	\$18,115,466	\$16,843,271	\$14,211,308
EXPENDITURES:			
Personal Services	\$ 920,155	\$ 185,336	\$ -
Contractual Services	40,600	1,815,715	150,000
Capital Outlay	311,441	630,912	500,000
TOTAL EXPENDITURES	\$ 1,272,196	\$ 2,631,963	\$ 650,000
ENDING BALANCE DECEMBER 31	\$16,843,271	\$14,211,308	\$13,561,308

**AMERICAN RESCUE PLAN ACT FUND
ARPA FUND**

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budget 2024
	PERSONAL SERVICES:			
266.51	SALARY AND WAGES - MISC	\$ 920,155	\$ 185,336	\$ -
	Total - PERSONAL SERVICES	920,155	185,336	-
	CONTRACTUAL SERVICES:			
266.xxx.52480	OTHER PROFESSIONAL SERVICES	40,600	1,488,172	-
266.495.52430	ENGINEERING SERVICES	-	127,543	-
266.911.52950	RECREATIONAL SERVICES	-	200,000	150,000
	Total - CONTRACTUAL SERVICES	40,600	1,815,715	150,000
	CAPITAL OUTLAY:			
266.xxx.54400	BUILDINGS AND OTHER STRUCTURES	311,441	625,599	500,000
266.590.54520	STREETS & HIGHWAYS - STREET LIGHTING	-	5,313	-
		311,441	630,912	500,000
	Grand Total	\$ 1,272,196	\$ 2,631,963	\$ 650,000

FUND SUMMARY FOR FUND 267
ONE OHIO OPIOID SETTLEMENT FUND

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$ -	\$ 50,356	\$ 209,152
REVENUES:			
Intergovernmental	\$ 50,356	\$ 158,796	\$ -
TOTAL REVENUES	\$ 50,356	\$ 158,796	\$ -
TOTAL RESOURCES	\$ 50,356	\$ 209,152	\$ 209,152
EXPENDITURES:			
Contractual Services	\$ -	\$ -	\$ 53,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ 53,000
ENDING BALANCE DECEMBER 31	\$ 50,356	\$ 209,152	\$ 156,152

ONE OHIO OPIOID SETTLEMENT FUND
ONE OHIO OPIOID FUND

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
	CONTRACTUAL SERVICES:			
267	OTHER PROFESSIONAL SERVICES	\$ -	\$ -	\$ 53,000
	Total - CONTRACTUAL SERVICES	\$ -	\$ -	\$ 53,000
	Grand Total	\$ -	\$ -	\$ 53,000

**FUND SUMMARY FOR FUND 268
BUTLER COUNTY ARPA FUND**

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$ -	\$ 4,500,000	\$ 4,057,500
REVENUES:			
Intergovernmental	\$ 4,500,000	\$ -	\$ -
TOTAL REVENUES	\$ 4,500,000	\$ -	\$ -
TOTAL RESOURCES	\$ 4,500,000	\$ 4,500,000	\$ 4,057,500
EXPENDITURES:			
Contractual Services	\$ -	\$ 442,500	\$ -
TOTAL EXPENDITURES	\$ -	\$ 442,500	\$ -
ENDING BALANCE DECEMBER 31	\$ 4,500,000	\$ 4,057,500	\$ 4,057,500

BUTLER COUNTY ARPA FUND
BUTLER CO ARPA FUND

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budget 2024
268,990,52480	OTHER PROFESSIONAL SERVICES	\$ -	\$ 442,500	\$ -
	Total - CONTRACTUAL SERVICES	-	442,500	-
	Grand Total	\$ -	\$ 442,500	\$ -



SECTION 5

DEBT SERVICE FUNDS

EXPENDITURES BY FUND					
Fund	Actual 2022	Budget 2023	Budget 2024	\$ Increase (Decrease)	% Increase / - Decrease
General Obligation Bond Retirement	\$ 1,269,713	\$ 1,091,902	\$ 433,690	\$ (658,212)	-60.3%
Special Assessment Bond Retirement	118,483	209,599	197,533	(12,066)	-5.8%
East End/Towne Blvd. Tax Increment Financing	403,140	173,364	771,730	598,366	345.2%
Downtown Tax Increment Financing	-	100	100	-	N/A
Aeronca Tax Increment Financing	-	50	50	-	0.0%
Airport/Riverfront Tax Increment Financing	-	35	35	-	0.0%
Miller Road N Tax Increment Financing	-	300	300	-	0.0%
Towne Mall/Hospital Tax Increment Financing	723,151	711,100	1,004,000	292,900	41.2%
Renaissance N Tax Increment Financing	503,729	586,400	948,500	362,100	61.7%
Renaissance S Tax Increment Financing	853,233	912,950	1,700,200	787,250	86.2%
Sawyer's Mill Tax Increment Financing Fund	-	-	135,000	135,000	N/A
Greentree Industrial Park Tax Increment Financing	-	75,020	-	(75,020)	-100.0%
Made Industrial Park Tax Increment Financing	-	35	35	-	0.0%
South Yankee Road Tax Increment Financing	-	35	35	-	0.0%
Towne Mall Tax Increment Financing	227,050	192,505	160,000	(32,505)	-16.9%
Total	\$ 4,098,498	\$ 3,953,395	\$ 5,351,208	\$ 1,397,813	35.4%

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.

Sawyer's Mill 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 Sawyer's Mill area.

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.*

GENERAL OBLIGATION DEBT	Maturity	Outstanding as of December 31, 2023			Scheduled Payments for 2024		
Bond Issues	Year	Principal	Interest	Total	Principal	Interest	Total
SR 122/I-75/Towne Blvd.	2025	100,000	7,095	107,095	50,000	4,730	54,730
SR 122/I-75 Interchange	2029	2,425,000	380,000	2,805,000	360,000	108,700	468,700
Greentree Academy	2031	2,490,000	725,664	3,215,664	280,000	152,690	432,690
TOTALS		\$5,015,000	\$1,112,759	\$6,127,759	\$690,000	\$266,120	\$956,120

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:		\$67,667,782
B.	Exempt debt:		
	Category	Outstanding Principal	
	Street	25,437,000	
	Special Assessment	362,000	
	Water	7,522,332	
	Sewer	3,678,000	
	Other	0	
	Total exempt debt:		\$34,542,332
	Total non-exempt debt [A minus B]:		\$33,125,450
D.	5½% of tax valuation (unvoted non-exempt debt limitation):		\$47,668,837
E.	Total non-exempt limited tax bonds and notes outstanding:		
	Bonds	\$33,125,450	
F.	Debt leeway within 5½% unvoted debt limitation [D minus E]:		*\$14,543,387
G.	10½% of tax valuation (voted and unvoted debt limitation):		\$91,004,143
H.	Total non-exempt bonds and notes outstanding:		
	Bonds	\$33,125,450	
I.	Debt leeway within 10½% debt limitation [G minus H]:		*\$57,878,693

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

Statutory Direct Debt Limitations

The Revised Code provides two debt limitations on general obligation debt that are directly based on tax valuation, applicable to all municipal corporations, including the City: (i) the net principal amount of both voted and unvoted debt of a city, excluding “exempt debt” (discussed below), may not exceed 10½% of the total tax valuation of all property in the city as listed and assessed for taxation, and (ii) the net principal amount of the unvoted non-exempt debt of a city may not exceed 5½% of that valuation. These two limitations, which are referred to as the “direct debt limitations”, may be amended from time to time by the General Assembly.

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

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

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

- Debt issued for municipal educational and cultural facilities.
- Debt issued for the acquisition of property for public use in excess of that needed for a public improvement.

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

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

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

Debt Limitation	Non-Exempt Debt Outstanding	Additional Debt Capacity Within Limitation
10½% = \$91,004,143	\$33,125,450	\$57,878,693
5½% = \$47,668,837	\$33,125,450	\$14,543,387

FUND SUMMARY FOR FUND 305
GENERAL OBLIGATION BOND RETIREMENT FUND

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$ 150,853	\$ 254,720	\$ 118,577
REVENUES:			
Rentals & Leases	\$ 723,581	\$ 405,759	\$ 405,759
Transfers	650,000	550,000	550,000
Miscellaneous	-	-	-
TOTAL REVENUES	\$ 1,373,581	\$ 955,759	\$ 955,759
TOTAL RESOURCES	\$ 1,524,433	\$ 1,210,479	\$ 1,074,336
EXPENDITURES:			
Contractual Services	\$ -	\$ 1,500	\$ 1,000
Debt Service	1,269,713	1,090,402	432,690
TOTAL EXPENDITURES	\$ 1,269,713	\$ 1,091,902	\$ 433,690
ENDING BALANCE DECEMBER 31	\$ 254,720	\$ 118,577	\$ 640,646

GENERAL OBLIGATION BOND RETIREMENT FUND
GO BOND DEBT SERVICE

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
	CONTRACTUAL SERVICES:			
305.901.52410	LEGAL SERVICES	\$ -	\$ 1,500	\$ 1,000
	Total - CONTRACTUAL SERVICES	-	1,500	1,000
	DEBT SERVICE:			
305.901.57110	BOND PRINCIPAL	1,000,000	900,000	280,000
305.901.57310	INTEREST ON BONDS	269,713	190,402	152,690
	Total - DEBT SERVICE	1,269,713	1,090,402	432,690
	Grand Total	\$ 1,269,713	\$ 1,091,902	\$ 433,690

FUND SUMMARY FOR FUND 325
SPECIAL ASSESSMENT BOND RETIREMENT FUND

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$432,864	\$445,416	\$496,333
REVENUES:			
Special Assessments	\$119,822	\$260,516	\$260,516
TOTAL REVENUES	<u>\$131,035</u>	<u>\$260,516</u>	<u>\$260,516</u>
TOTAL RESOURCES	\$563,899	\$705,932	\$756,849
EXPENDITURES:			
Debt Service	\$118,483	\$209,599	\$197,533
TOTAL EXPENDITURES	<u>\$118,483</u>	<u>\$209,599</u>	<u>\$197,533</u>
ENDING BALANCE DECEMBER 31	\$445,416	\$496,333	\$559,316

SPECIAL ASSESSMENT BOND RETIREMENT FUND
SPECIAL ASSESSMENT DEBT SERVICE

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
	DEBT SERVICE:			
325.901.57110	BOND PRINCIPAL	\$ 90,000	\$ 175,000	\$ 175,000
325.901.57130	REGISTRAR/TRUSTEE FEES	-	10,404	5,000
325.901.57310	INTEREST ON BONDS	28,483	24,195	17,533
	Total - DEBT SERVICE	118,483	209,599	197,533
	Grand Total	\$ 118,483	\$ 209,599	\$ 197,533

FUND SUMMARY FOR FUND 340

EAST END / TOWNE BLVD. TAX INCREMENT FINANCING FUND

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$680,239	\$681,547	\$678,183
REVENUES:			
TIF Payments	\$404,447	\$170,000	\$170,000
TOTAL REVENUES	<u>\$404,447</u>	<u>\$170,000</u>	<u>\$170,000</u>
TOTAL RESOURCES	\$1,084,687	\$851,547	\$848,183
EXPENDITURES:			
Contractual Services	\$104,288	\$114,206	\$117,000
Capital Outlay	-	-	600,000
Debt Service	298,852	59,158	54,730
TOTAL EXPENDITURES	<u>\$403,140</u>	<u>\$173,364</u>	<u>\$771,730</u>
ENDING BALANCE DECEMBER 31	\$681,547	\$678,183	\$76,453

TOWNE BLVD TAX INCREMENT FINANCING FUND
TOWNE BLVD TIF

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
	CONTRACTUAL SERVICES:			
340.990.52240	BUTLER CO. AUDITOR COLL FEES	\$ 5,292	\$ 6,800	\$ 7,000
340.990.52241	SCHOOL DISTRICT REIMBURSEMENTS	98,996	107,406	110,000
	Total - CONTRACTUAL SERVICES	104,288	114,206	117,000
	CAPITAL OUTLAY:			
340.990.54400	BUILDINGS & STRUCTURES	-	-	600,000
	Total - CAPITAL OUTLAY	-	-	600,000
	DEBT SERVICE:			
340.990.57110	BOND PRINCIPAL	280,000	50,000	50,000
340.990.57310	INTEREST ON BONDS	18,852	9,158	4,730
	Total - DEBT SERVICE	298,852	59,158	54,730
	Grand Total	\$ 403,140	\$ 173,364	\$ 771,730

FUND SUMMARY FOR FUND 345
DOWNTOWN TAX INCREMENT FINANCING FUND

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$23,785	\$39,573	\$47,628
REVENUES:			
TIF Payments	\$15,789	\$8,155	\$8,155
TOTAL REVENUES	<u>\$15,789</u>	<u>\$8,155</u>	<u>\$8,155</u>
TOTAL RESOURCES	\$39,573	\$47,728	\$55,783
EXPENDITURES:			
Contractual Services	\$0	\$100	\$100
TOTAL EXPENDITURES	<u>\$0</u>	<u>\$100</u>	<u>\$100</u>
ENDING BALANCE DECEMBER 31	\$39,573	\$47,628	\$55,683

DOWNTOWN TAX INCREMENT FINANCING FUND
DOWNTOWN TIF

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
	CONTRACTUAL SERVICES:			
345.990.52240	COUNTY AUDITOR FEES	\$ -	\$ 100	\$ 100
	Total - CONTRACTUAL SERVICES	-	100	100
	Grand Total	\$ -	\$ 100	\$ 100

FUND SUMMARY FOR FUND 350
AERONCA TAX INCREMENT FINANCING FUND

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$ 4,457	\$ 8,105	\$ 8,055
REVENUES:			
TIF Payments	\$ 3,648	\$ -	\$ -
TOTAL REVENUES	\$ 3,648	\$ -	\$ -
TOTAL RESOURCES	\$ 8,105	\$ 8,105	\$ 8,055
EXPENDITURES:			
Contractual Services	\$ -	\$ 50	\$ 50
TOTAL EXPENDITURES	\$ -	\$ 50	\$ 50
ENDING BALANCE DECEMBER 31	\$ 8,105	\$ 8,055	\$ 8,005

AERONCA TAX INCREMENT FINANCING FUND
AERONCA TIF

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
	CONTRACTUAL SERVICES:			
350.990.52240	COUNTY AUDITOR FEES	\$ -	\$ 50	\$ 50
	Total - CONTRACTUAL SERVICES	-	50	50
	Grand Total	\$ -	\$ 50	\$ 50

**FUND SUMMARY FOR FUND 355
AIRPORT RIVERFRONT TAX INCREMENT FINANCING FUND**

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$11,900	\$12,388	\$13,327
REVENUES:			
TIF Payments	\$487	\$974	\$974
TOTAL REVENUES	\$487	\$974	\$974
TOTAL RESOURCES	\$12,388	\$13,362	\$14,301
EXPENDITURES:			
Contractual Services	\$0	\$35	\$35
TOTAL EXPENDITURES	\$0	\$35	\$35
ENDING BALANCE DECEMBER 31	\$12,388	\$13,327	\$14,266

AIRPORT/RIVERFRONT TAX INCREMENT FINANCING FUND
AIRPORT/RIVERFRONT TIF

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
	CONTRACTUAL SERVICES:			
355.990.52240	COUNTY AUDITOR FEES	\$ -	\$ 35	\$ 35
	Total - DEBT SERVICE	-	35	35
	Grand Total	\$ -	\$ 35	\$ 35

FUND SUMMARY FOR FUND 360			
MILLER ROAD NORTH TAX INCREMENT FINANCING FUND			
	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$135,343	\$149,471	\$163,971
REVENUES:			
TIF Payments	\$14,128	\$14,800	\$14,800
TOTAL REVENUES	\$14,128	\$14,800	\$14,800
TOTAL RESOURCES	\$149,471	\$164,271	\$178,771
EXPENDITURES:			
Contractual Services	\$0	\$300	\$300
TOTAL EXPENDITURES	\$0	\$300	\$300
ENDING BALANCE DECEMBER 31	\$149,471	\$163,971	\$178,471

MILLER ROAD NORTH TAX INCREMENT FINANCING FUND
MILLER RD NORTH TIF

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
	CONTRACTUAL SERVICES:			
360.990.52240	COUNTY AUDITOR FEES	\$ -	\$ 300	\$ 300
	Total - DEBT SERVICE	-	300	300
	Grand Total	\$ -	\$ 300	\$ 300

FUND SUMMARY FOR FUND 370

TOWNE MALL/HOSPITAL TAX INCREMENT FINANCING FUND

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$134,105	\$142,693	\$116,593
REVENUES:			
TIF Payments	\$731,739	\$685,000	\$900,000
TOTAL REVENUES	<u>\$731,739</u>	<u>\$685,000</u>	<u>\$900,000</u>
TOTAL RESOURCES	\$865,844	\$827,693	\$1,016,593
EXPENDITURES:			
Contractual Services	\$583,151	\$571,100	\$654,000
Capital Outlay	-	-	200,000
Debt Service	140,000	140,000	150,000
TOTAL EXPENDITURES	<u>\$723,151</u>	<u>\$711,100</u>	<u>\$1,004,000</u>
ENDING BALANCE DECEMBER 31	\$142,693	\$116,593	\$12,593

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

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
	CONTRACTUAL SERVICES:			
370.990.52240	COUNTY AUDITOR FEES	\$ 10,012	\$ 8,600	\$ 14,000
370.990.52241	SCHOOL DISTRICT REIMBURSEMENTS	573,139	562,500	640,000
	Total - CONTRACTUAL SERVICES	583,151	571,100	654,000
	CAPITAL OUTLAY:			
370.990.54400	BUILDINGS & STRUCTURES	-	-	200,000
	Total - CAPITAL OUTLAY	-	-	200,000
	DEBT SERVICE:			
370.990.57110	BOND PRINCIPAL	140,000	140,000	150,000
	Total - DEBT SERVICE	140,000	140,000	150,000
	Grand Total	\$ 723,151	\$ 711,100	\$ 1,004,000

FUND SUMMARY FOR FUND 371

RENAISSANCE NORTH TAX INCREMENT FINANCING FUND

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$281,831	\$372,048	\$380,648
REVENUES:			
TIF Payments	\$593,945	\$595,000	\$595,000
TOTAL REVENUES	\$593,945	\$595,000	\$595,000
TOTAL RESOURCES	\$875,777	\$967,048	\$975,648
EXPENDITURES:			
Contractual Services	\$433,729	\$459,800	\$498,500
Capital Outlay	-	-	300,000
Debt Service	70,000	126,600	150,000
TOTAL EXPENDITURES	\$503,729	\$586,400	\$948,500
ENDING BALANCE DECEMBER 31	\$372,048	\$380,648	\$27,148

RENAISSANCE TAX INCREMENT FINANCING FUND
RENAISSANCE TIF

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
	CONTRACTUAL SERVICES:			
371.990.52240	COUNTY AUDITOR FEES	\$ 8,020	\$ 7,200	\$ 8,500
371.990.52241	SCHOOL DISTRICT REIMBURSEMENTS	425,709	452,600	490,000
	Total - CONTRACTUAL SERVICES	433,729	459,800	498,500
	CAPITAL OUTLAY:			
371.990.54400	BUILDINGS & STRUCTURES	-	-	300,000
	Total - CAPITAL OUTLAY	-	-	300,000
	DEBT SERVICE:			
371.990.57110	BOND PRINCIPAL	70,000	126,600	150,000
	Total - DEBT SERVICE	70,000	126,600	150,000
	Grand Total	\$ 503,729	\$ 586,400	\$ 948,500

FUND SUMMARY FOR FUND 372

RENAISSANCE SOUTH TAX INCREMENT FINANCING FUND

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$471,549	\$682,356	\$679,406
REVENUES:			
TIF Payments	\$1,064,040	\$910,000	\$1,030,000
TOTAL REVENUES	\$1,064,040	\$910,000	\$1,030,000
TOTAL RESOURCES	\$1,535,589	\$1,592,356	\$1,709,406
EXPENDITURES:			
Contractual Services	\$773,233	\$711,950	\$931,500
Capital Outlay	-	-	600,000
Debt Service	80,000	201,000	168,700
TOTAL EXPENDITURES	\$853,233	\$912,950	\$1,700,200
ENDING BALANCE DECEMBER 31	\$682,356	\$679,406	\$9,206

RENAISSANCES TAX INCREMENT FINANCING FUND
RENAISSANCES TIF

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
	CONTRACTUAL SERVICES:			
372.990.52240	COUNTY AUDITOR FEES	\$ 13,898	\$ 10,700	\$ 16,500
372.990.52241	SCHOOL DISTRICT REIMBURSEMENT	759,335	701,250	915,000
	Total - CONTRACTUAL SERVICES	773,233	711,950	931,500
	CAPITAL OUTLAY:			
372.990.54400	BUILDINGS & STRUCTURES	-	-	600,000
	Total - CAPITAL OUTLAY	-	-	600,000
	DEBT SERVICE:			
372.990.57110	BOND PRINCIPAL	-	-	60,000
372.990.57310	INTEREST ON BONDS	80,000	201,000	108,700
	Total - DEBT SERVICE	80,000	201,000	168,700
	Grand Total	\$ 853,233	\$ 912,950	\$ 1,700,200

**FUND SUMMARY FOR FUND 373
SAWYER'S MILL TAX INCREMENT FINANCING FUND**

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$ -	\$ -	\$ -
REVENUES:			
TIF Payments	\$ -	\$ -	\$ 250,000
TOTAL REVENUES	\$ -	\$ -	\$ 250,000
TOTAL RESOURCES	\$ -	\$ -	\$ 250,000
EXPENDITURES:			
Contractual Services	\$ -	\$ -	\$ 135,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ 135,000
ENDING BALANCE DECEMBER 31	\$ -	\$ -	\$ 115,000

SAWYERS MILL TAX INCREMENT FINANCING FUND
SAWYERS MILL TIF

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
	CONTRACTUAL SERVICES:			
373.990.52241	SCHOOL DISTRICT REIMBURSEMENT	\$ -	\$ -	\$ 135,000
	Total - CONTRACTUAL SERVICES	-	-	135,000
	Grand Total	\$ -	\$ -	\$ 135,000

FUND SUMMARY FOR FUND 375

GREENTREE INDUSTRIAL PARK TAX INCREMENT FINANCING FUND

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$ 123,409	\$ 216,861	\$ 276,841
REVENUES:			
TIF Payments	\$ 93,453	\$ 135,000	\$ 135,000
TOTAL REVENUES	\$ 93,453	\$ 135,000	\$ 135,000
TOTAL RESOURCES	\$ 216,861	\$ 351,861	\$ 411,841
EXPENDITURES:			
Contractual Services	\$ -	\$ 20,020	\$ -
Capital Outlay	-	55,000	-
TOTAL EXPENDITURES	\$ -	\$ 75,020	\$ -
ENDING BALANCE DECEMBER 31	\$ 216,861	\$ 276,841	\$ 411,841

GREENTREE INDUSTRIAL PARK TAX INCREMENT FINANCING FUND
GREENTREE INDUSTRIAL PARK TIF

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
	CONTRACTUAL SERVICES			
375.990.52480	OTHER PROFESSIONAL SERVICES	\$ -	\$ 20,000	\$ -
375.990.52240	AUDITOR COLLECTION FEES	-	20	-
	Total - CONTRACTUAL SERVICES	-	20,020	-
	CAPITAL OUTLAY			
375.990.54400	BUILDING AND OTHER STRUCTURES	-	55,000	-
	Total- CAPITAL OUTLAY	-	55,000	-
	Grand Total	\$ -	\$ 75,020	\$ -

FUND SUMMARY FOR FUND 376 MADE INDUSTRIAL PARK TAX INCREMENT FINANCING FUND			
	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$17,257	\$21,015	\$28,780
REVENUES:			
TIF Payments	\$3,758	\$7,800	\$7,800
TOTAL REVENUES	\$3,758	\$7,800	\$7,800
TOTAL RESOURCES	\$21,015	\$28,815	\$36,580
EXPENDITURES:			
Contractual Services	\$0	\$35	\$35
TOTAL EXPENDITURES	\$0	\$35	\$35
ENDING BALANCE DECEMBER 31	\$21,015	\$28,780	\$36,545

MADE INDUSTRIAL DRIVE TAX INCREMENT FINANCING FUND
MADE INDUSTRIAL DR TIF

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
	CONTRACTUAL SERVICES			
376.990.52240	AUDITOR COLLECTION FEES	\$ -	\$ 35	\$ 35
	Total - CONTRACTUAL SERVICES	-	35	35
	Grand Total	\$ -	\$ 35	\$ 35

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

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$24,662	\$25,301	\$26,056
REVENUES:			
TIF Payments	\$639	\$790	\$790
TOTAL REVENUES	<u>\$639</u>	<u>\$790</u>	<u>\$790</u>
TOTAL RESOURCES	\$25,301	\$26,091	\$26,846
EXPENDITURES:			
Contractual Services	\$0	\$35	\$35
TOTAL EXPENDITURES	<u>\$0</u>	<u>\$35</u>	<u>\$35</u>
ENDING BALANCE DECEMBER 31	\$25,301	\$26,056	\$26,811

SOUTH YANKEE RD TAX INCREMENT FINANCING FUND
SOUTH YANKEE RD TIF

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
	CONTRACTUAL SERVICES			
377.990.52240	AUDITOR COLLECTION FEES	\$ -	\$ 35	\$ 35
	Total - CONTRACTUAL SERVICES	-	35	35
	Grand Total	\$ -	\$ 35	\$ 35

FUND SUMMARY FOR FUND 378

TOWNE MALL TAX INCREMENT FINANCING FUND

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$53,406	\$45,624	\$49,119
REVENUES:			
TIF Payments	\$219,267	\$196,000	\$196,000
TOTAL REVENUES	\$219,267	\$196,000	\$196,000
TOTAL RESOURCES	\$272,673	\$241,624	\$245,119
EXPENDITURES:			
Contractual Services	\$227,050	\$192,505	\$160,000
TOTAL EXPENDITURES	\$227,050	\$192,505	\$160,000
ENDING BALANCE DECEMBER 31	\$45,624	\$49,119	\$85,119

TOWNE MALL TAX INCREMENT FINANCING FUND
TOWNE MALL TIF

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
	CONTRACTUAL SERVICES:			
378.990.52240	COUNTY AUDITOR FEES	\$ 3,072	\$ 4,700	\$ 3,000
378.990.52241	SCHOOL DISTRICT REIMBURSEMENTS	45,128	40,950	32,000
378.990.52242	TOWNE MALL REIMBURSEMENT	178,849	146,855	125,000
	Total - CONTRACTUAL SERVICES	227,050	192,505	160,000
	Grand Total	\$ 227,050	\$ 192,505	\$ 160,000



SECTION 6

CAPITAL IMPROVEMENT FUNDS

EXPENDITURES BY FUND

Fund	Actual 2022	Budget 2023	Budget 2024	\$ Increase / (Decrease)	% Increase / -Decrease
Capital Improvements	\$4,904,726	\$8,470,523	\$800,000	(\$7,670,523)	-90.6%
Downtown Improvements	225,011	318,483	326,738	8,255	2.6%
Airport Improvements	75,131	662,250	210,000	(452,250)	-68.3%
Water Capital Reserve	3,547,306	13,037,147	12,828,950	(208,197)	-1.6%
Storm Water Capital Reserve	724,881	1,420,953	1,100,000	(320,953)	-22.6%
Sewer Capital Reserve	7,146,383	17,184,717	7,590,706	(9,594,011)	-55.8%
Computer Replacement	236,339	1,043,235	240,000	(803,235)	-77.0%
Property Development	112,811	265,047	341,350	76,303	28.8%
Economic Development Bond Service	157,193	154,218	7,108,801	6,954,583	4509.6%
Total	\$17,129,782	\$42,556,573	\$30,546,545	(\$12,010,028)	-28.2%

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.

Downtown Improvements Fund

To account for the expenditures connected with the downtown area and the City's economic development efforts.

Airport Improvements Fund

To account for revenues and expenditures in connection with capital improvements at the airport. Revenues are usually comprised of Federal and State grants and local contributions from the Airport Fund.

Water Capital Reserve Fund

To account for capital improvements of the water system. The expenditures are outlined in the three-year Capital Improvements Plan. The Water Fund transfers revenues into this fund to pay for these capital improvements.

Storm Water Capital Reserve Fund

To account for the storm water utility capital expenditures. Revenue will be generated by the storm water utility fee which went into effect January 1, 2006.

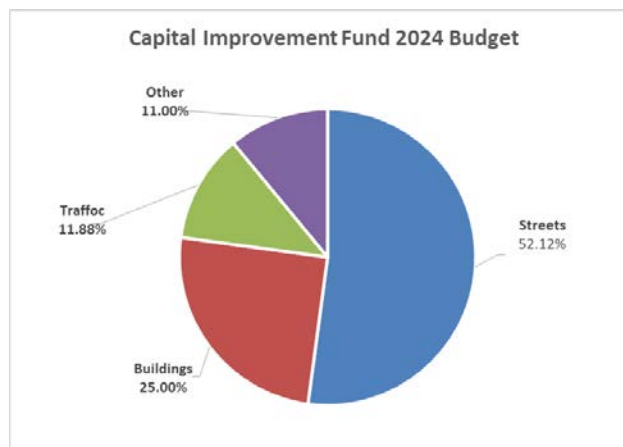


Figure 6.1 Year 2024 expenditures from CIP Fund

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 2024 will affect the City's operating budgets. The major improvements scheduled are:

Downtown Storage Basin (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. The design phase is expected to be complete in 2023 as the project moves into the construction phase. There is currently no budgeted construction expenses for 2024 but that is expected to be updated in early 2024.

Fire Station Construction Project

The construction of the new headquarters is a significant milestone for the fire department and a testament to its commitment to the health and safety of Middletown's citizens. With the oldest station being 70 years old, it is essential to better serve the communities that have experienced population shifts and growth. "This is a significant moment for the fire department in Middletown and for the health and safety of our citizens," said Fire Chief Thomas Snively. "Our community has a rare opportunity to gain four new firehouses over the next two years, and that bodes well for the future as our community continues to grow."

The need for new fire stations arises from the fact that the current stations have outgrown their useful life and do not meet the current standards and codes of modern-day fire stations. None of the existing stations are sprinklered and their sleeping areas do not meet the minimum requirements for egress. Additionally, the current stations do not meet accessibility requirements and lack essential facilities.



The projected cost for the construction of the four new stations is estimated to be \$26.8 million. The locations for the new stations were chosen based on various factors, including travel times, roadway accessibility, impact on the first-due area, neighborhood type, and land availability. Currently all the costs of these projects are currently budgeted in Fund 263 (Fire Station Levy Fund) which can be found in Section 4 (Special Revenue Funds).

The construction of the new headquarters and Station 82 is expected to be completed by November 2024. Stations 81 and 85 will begin construction in August 2024 and are expected to be completed by June 2025. Once the new stations are completed, Middletown City leadership will determine the future use of the former station sites.

Sewer System Rehabilitation/Replacement Program

The 2024 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 2022 was \$2.1 million and the estimated cost in 2023 is \$7.6 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 2024 budget of \$5.0 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 2022 was \$1.0 million and the estimated cost in 2023 is \$3.8 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 Storage Tank

The city is currently in the process of construction a new water tower to better handle the distribution needs of the citizens. The design phase is currently ongoing and the construction costs of \$7.0 million are budgeted in 2024.



Local Street Paving

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

- \$3,500,000 Street Levy Fund
- \$417,000 General Capital Fund
- \$600,000 2024 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 2024 and cost a total of 0.9 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.

2024 – 2026 CAPITAL IMPROVEMENT PLAN PROJECTIONS
(IN \$1,000's)

2024 Projects	Federal	State	Other	City C.I.P.	Total
General					
Local Street Paving			3,500	400	3,900
City Building Pavers					0
Gateway/Boulevard Enhancements				75	75
Traffic Signal & Systems Replacement				95	95
Misc Parks Improvements				30	30
Misc Building Improvements				200	200
Subtotal	\$ -	\$ -	\$ 3,500	\$ 800	\$ 4,300
Sewer					
City Building Pavers				300	300
Downtown Basin					0
Facility Upgrades				3,000	3,000
System Replacement Program				4,200	4,200
GIS				10	10
Subtotal	\$ -	\$ -	\$ -	\$ 7,510	\$ 7,510
Storm Water					
System Replacement Program				750	750
City Building Pavers				300	300
NPDES Compliance				50	50
Subtotal	\$ -	\$ -	\$ -	\$ 1,100	\$ 1,100
Water					
Facility Upgrades					0
City Building Pavers				300	300
System Replacement Program		1,000	4,000	0	5,000
Lime Residuals Dewatering and Storage					0
Backup WTP Backup Power					0
Water Storage Tank			7,000	0	7,000
LSLR Program				518	518
GIS				10	10
Subtotal	\$ -	\$ -	\$ 11,000	\$ 828	\$ 12,828
2024 TOTALS	\$ -	\$ -	\$ 14,500	\$ 10,238	\$ 25,738

2024 – 2026 CAPITAL IMPROVEMENT PLAN PROJECTIONS
(IN \$1,000's)

2025 Projects	Federal	State	Other	City C.I.P.	Total
General					
Local Street Paving			1,500	600	2,100
Gateway/Boulevard Enhancements				75	75
Traffic Signal & Systems Replacement				95	95
Misc Parks Improvements				30	30
Misc Building Improvements				30	30
Subtotal	\$ -	\$ -	\$ 1,500	\$ 830	\$ 2,330
Sewer					
Secondary Aeration					0
Facility Upgrades				1,200	1,200
Downtown Basin					0
System Replacement Program				4,000	4,000
GIS				10	10
Subtotal	\$ -	\$ -	\$ -	\$ 5,210	\$ 5,210
Storm Water					
System Replacement Program				2,000	2,000
NPDES Compliance					0
Subtotal	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000
Water					
Filter Media Replacement				1,000	1,000
System Replacement Program			5,000		5,000
LSLR Program			500		500
GIS				10	10
Subtotal	\$ -	\$ -	\$ 5,500	\$ 1,010	\$ 6,510
2025 TOTALS	\$ -	\$ -	\$ 7,000	\$ 9,050	\$ 16,050

2024 – 2026 CAPITAL IMPROVEMENT PLAN PROJECTIONS **(IN \$1,000's)**

2026 Projects	Federal	State	Other	City C.I.P.	Total
General					
Local Street Paving			1,500	600	2,100
Gateway/Boulevard Enhancements				75	75
Traffic Signal & Systems Replacement				95	95
Misc Parks Improvements				30	30
Misc Building Improvements				30	30
Subtotal	\$ -	\$ -	\$ 1,500	\$ 830	\$ 2,330
Sewer					
System Replacement Program				4,000	4,000
Facility Upgrades			13,370	0	13,370
Subtotal	\$ -	\$ -	\$ 13,370	\$ 4,000	\$ 17,370
Storm Water					
System Replacement Program				2,500	2,500
NPDES Compliance				0	0
Subtotal	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500
Water					
Clarifier Upgrade (design)			0	500	500
System Replacement Program			10,000	0	10,000
LSLR Program			500	0	500
Subtotal	\$ -	\$ -	\$ 10,500	\$ 500	\$ 11,000
2026 TOTALS	\$ -	\$ -	\$ 25,370	\$ 7,830	\$ 33,200

CAPITAL IMPROVEMENT PROGRAM
Project Descriptions

GENERAL CAPITAL IMPROVEMENT FUND - \$800,000

Local Street Paving

The project consists of resurfacing and reconstruction of various streets throughout the City. The streets considered here have had no major rehabilitation for nearly 20 years and all have Pavement Condition Rating less than 60. This project will include restoration of curbs, gutters, driveway aprons, and sidewalks deemed defective by the City (at adjacent property owners' expense). Handicap ramps will be brought up to current standards where necessary. Storm sewers, catch basins, and manholes will be repaired or replaced as needed.

OTHER	\$3,500,000
CIP	<u>\$417,000</u>
TOTAL	\$3,917,000

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 Building Improvements

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

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

FUND SUMMARY FOR FUND 220
CAPITAL IMPROVEMENT FUND

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$1,030,953	\$1,102,990	\$322,870
REVENUES:			
Property Taxes	\$691,167	\$691,167	\$698,079
Intergovernmental Revenue	4,234,692	2,084,236	885,078
Charges for Services	8,823	5,000	5,050
Interest Income	24,582	10,000	10,100
Miscellaneous Revenue	17,500	-	-
Transfers	-	4,900,000	-
TOTAL REVENUES	\$4,976,763	\$7,690,403	\$1,598,307
TOTAL RESOURCES	\$6,007,716	\$8,793,393	\$1,921,177
EXPENDITURES:			
Contractual Services	\$8,990	\$13,500	\$13,000
Capital Outlay	4,895,736	8,457,023	787,000
TOTAL EXPENDITURES	\$4,904,726	\$8,470,523	\$800,000
ENDING BALANCE DECEMBER 31	\$1,102,990	\$322,870	\$1,121,177

CAPITAL IMPROVEMENTS FUND
PROJECT DETAIL

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
	CONTRACTUAL			
220.990.52240	COUNTY AUDITOR COLLECTION FEES	\$ 8,990	\$ 13,500	\$ 13,000
	Total - CONTRACTUAL	8,990	13,500	13,000
	CAPITAL OUTLAY			
220.025.54520	I-75 GATEWAY IMP - PHASE 2	4,943	102,557	75,000
220.027.54520	ODOT URBAN PAVING PROGRAM	1,168,013	-	-
220.032.54520	PAVING	387,885	1,360,000	417,000
220.036.54520	LED STREET LIGHT CONVERSION	9,645	33,061	
220.671.54520	TRAFFIC SIGNAL & SYSTEMS	19,800	95,000	95,000
220.813.54520	CENTRAL AVE IMPROVEMENTS	2,932,752	1,721,122	-
220.817.54520	UNIVERSITY BRIDGE REHAB DESIGN	226,365	82,572	-
220.818.54520	CITY BUILDING NORTH PROMENADE	-	150,000	-
220.990.54400	BUILDINGS & STRUCTURES	15,782	2,908,002	200,000
220.990.54550	PARK FACILITIES	130,550	2,004,709	-
	Total - CAPITAL OUTLAY	4,895,736	8,457,023	787,000
	Grand Total	\$ 4,904,726	\$ 8,470,523	\$ 800,000

FUND SUMMARY FOR FUND 481
DOWNTOWN IMPROVEMENTS FUND

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$158,046	\$206,885	\$137,990
REVENUES:			
Interest Income	\$3,406	\$3,417	\$3,450
Miscellaneous Revenue	95,443	71,171	71,883
Transfers	175,000	175,000	175,000
TOTAL REVENUES	\$273,850	\$249,588	\$250,333
TOTAL RESOURCES	\$431,896	\$456,473	\$388,323
EXPENDITURES:			
Contractual Services	\$35,489	\$118,250	\$126,230
Capital Outlay	0	10,000	10,000
Debt Service	189,523	190,233	190,508
TOTAL EXPENDITURES	\$225,011	\$318,483	\$326,738
ENDING BALANCE DECEMBER 31	\$206,885	\$137,990	\$61,584

DOWNTOWN IMPROVEMENTS FUND
PROJECT DETAIL

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
	CONTRACTUAL SERVICES - DOWNTOWN MISCELLANEOUS			
481.990.52480	OTHER PROFESSIONAL SERVICES	\$25,750	\$99,250	\$99,250
481.990.52810	PROPERTY TAXES	9,739	19,000	26,980
	Total - CONTRACTUAL SERVICES	35,489	118,250	126,230
	CAPITAL OUTLAY			
481.990.54400	BUILDINGS AND OTHER STRUCTURES	-	10,000	10,000
	Total - CAPITAL OUTLAY	-	10,000	10,000
	DEBT SERVICE			
481.990.57220	PAYMENT ON BONDS - PRINCIPAL	130,000	135,000	140,000
481.990.57320	INTEREST ON NOTES/BONDS	59,523	55,233	50,508
	Total - CAPITAL OUTLAY	189,523	190,233	190,508
	Grand Total	\$225,011	\$318,483	\$326,738

FUND SUMMARY FOR FUND 492
AIRPORT IMPROVEMENTS FUND

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$174,223	\$296,692	\$247,942
REVENUES:			
Intergovernmental Revenue	\$197,600	245,000	\$45,000
Transfers	-	368,500	-
TOTAL REVENUES	\$197,600	\$613,500	\$45,000
TOTAL RESOURCES	\$371,822	\$910,192	\$292,942
EXPENDITURES:			
Capital Outlay	\$75,131	\$662,250	\$210,000
TOTAL EXPENDITURES	\$75,131	\$662,250	\$210,000
ENDING BALANCE DECEMBER 31	\$296,692	\$247,942	\$82,942

AIRPORT IMPROVEMENT FUND
AIRPORT

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
	CAPITAL OUTLAY			
492.990.52480	OTHER PROFESSIONAL FEES	\$ -	\$ 50,000	\$ 50,000
492.990.54510	AIRPORT FACILITIES	75,131	612,250	160,000
	Total - CAPITAL OUTLAY	75,131	662,250	210,000
	Grand Total	\$75,131	\$662,250	\$210,000

CAPITAL IMPROVEMENT PROGRAM

Project Descriptions

WATER CAPITAL RESERVE FUND - \$12,830,000

Water Storage Tank

The City is currently under contract with a consulting firm to design a new water storage tower. Due to project delays associated with siting the new water tower, design was delayed. The project was originally budgeted for construction in 2023 and is now expected in 2024.

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

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)	\$5,000,000
TOTAL	\$5,000,000

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 continue working towards regulatory compliance in 2024 with additional inventory and sampling efforts

Water CIP	<u>\$520,000</u>
TOTAL	\$520,000

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**

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$7,433,022	\$6,574,229	\$2,311,902
REVENUES:			
Charges for Services	\$146,200	\$75,000	\$75,000
Interest Income	90,525	30,000	-
OEPA Loan	-	6,200,000	8,000,000
Transfers	2,451,787	2,469,820	2,690,293
TOTAL REVENUES	\$2,688,513	\$8,774,820	\$10,765,293
TOTAL RESOURCES	\$10,121,535	\$15,349,049	\$13,077,195
EXPENDITURES:			
Capital Outlay	\$3,547,306	\$13,037,147	\$12,828,950
TOTAL EXPENDITURES	\$3,547,306	\$13,037,147	\$12,828,950
ENDING BALANCE DECEMBER 31	\$6,574,229	\$2,311,902	\$248,245

WATER CAPITAL RESERVE FUND
PROJECT DETAIL

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
	CAPITAL OUTLAY			
494.018.54530	WTP POWER SUBSTATION IMP	\$ 893,565	\$ 2,428,800	\$ -
494.019.54530	WATER STORAGE TANK	-	-	7,000,000
494.020.54530	LEAD SERVICE LINE COMPLIANCE	-	500,000	518,950
494.031.54530	LIME PROCESSING FACILITY	-	3,300,000	-
494.024.54530	CENTRAL AVENUE WATER MAINS	1,184,000	1,000,000	-
494.631.54530	WATER SYSTEM REPLACEMENT PROGRAM	974,453	3,838,280	5,000,000
494.720.54530	GIS	10,000	-	10,000
494.736.54530	MTU REPLACEMENT	27,528	929,466	-
494.820.54530	CITY BUILDING PAVERS	-	300,000	300,000
494.821.54530	ASSET MANAGEMENT PLAN	4,863	898	-
494.990.54200	IMPROVEMENTS OTHER THAN BUILDINGS	452,897	739,703	-
	Total - CAPITAL OUTLAY	3,547,306	13,037,147	12,828,950
	Grand Total	\$ 3,547,306	\$ 13,037,147	\$ 12,828,950

CAPITAL IMPROVEMENT PROGRAM
Project Descriptions

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

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>\$750,000</u>
TOTAL	\$750,000

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

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$600,180	\$937,205	\$753,277
REVENUES:			
Interest Income	\$11,906	\$12,025	\$5,651
Miscellaneous Revenue	-	-	-
Transfers	1,050,000	1,225,000	1,050,000
TOTAL REVENUES	\$1,061,906	\$1,237,025	\$1,055,651
TOTAL RESOURCES	\$1,662,085	\$2,174,230	\$1,808,928
EXPENDITURES:			
Capital Outlay	\$724,881	\$1,420,953	\$1,100,000
TOTAL EXPENDITURES	\$724,881	\$1,420,953	\$1,100,000
ENDING BALANCE DECEMBER 31	\$937,205	\$753,277	\$708,928

STORM WATER CAPITAL RESERVE FUND
PROJECT DETAIL

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
	CAPITAL OUTLAY			
415.811.54501	SYSTEM REPLACEMENT PROGRAM	\$ 99,998	\$ 450,035	\$ 750,000
415.812.54501	NPDES COMPLIANCE	24,883	70,918	50,000
415.832.54501	CENTRAL AVE IMPROVEMENTS	600,000	-	-
415.834.54501	PAVING	-	600,000	-
415.839.54501	CITY BUILDING PAVERS	-	300,000	300,000
	Total - CAPITAL OUTLAY	724,881	1,420,953	1,100,000
	Grand Total	\$ 724,881	\$1,420,953	\$1,100,000

CAPITAL IMPROVEMENT PROGRAM
Project Descriptions

SEWER CAPITAL RESERVE FUND - \$7,590,000

Facility Upgrades

The WRF has many aging process areas that need updates and replacements. The City is working towards preliminary engineering for the upgrade of the Secondary Aeration System. Detailed design is planned to begin in 2024.

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

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

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)	<u>\$4,200,000</u>
TOTAL	\$4,200,000

FUND SUMMARY FOR FUND 495 SEWER CAPITAL RESERVE FUND			
	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$16,731,726	\$21,163,609	\$15,562,840
REVENUES:			
Charges for Services	\$1,674,485	\$1,314,675	\$1,327,071
Interest Income	280,995	175,165	116,721
Miscellaneous Revenue	280,690	-	-
Sale of Bonds	2,000,000	-	-
OEPA Loan	-	2,634,906	-
Transfers	7,342,097	7,459,202	7,483,794
TOTAL REVENUES	\$11,578,267	\$11,583,948	\$8,927,586
TOTAL RESOURCES	\$28,309,993	\$32,747,557	\$24,490,426
EXPENDITURES:			
Capital Outlay	\$7,146,383	\$17,184,717	\$7,510,000
Debt Service	-	-	80,706
TOTAL EXPENDITURES	\$7,146,383	\$17,184,717	\$7,590,706
ENDING BALANCE DECEMBER 31	\$21,163,609	\$15,562,840	\$16,899,720

SEWER CAPITAL RESERVE FUND
PROJECT DETAIL

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
	CAPITAL OUTLAY			
495.630.54540	LTC DEVELOPMENT/NEGOTIATIONS	\$ 1,529,842	\$ 56,563	\$ -
495.631.54540	SYSTEM REPLACEMENT PROGRAM	2,062,200	7,632,141	4,200,000
495.721.54540	GIS	10,000	-	10,000
495.738.54540	MTU REPLACEMENT	27,528	929,466	-
495.740.54540	DOWNTOWN BASIN DESIGN	337,194	2,389,174	-
495.813.54540	CENTRAL AVENUE IMPROVEMENTS	1,184,000	-	-
495.820.54540	CITY BUILDING PAVERS PROJECT	-	300,000	300,000
495.880.54540	FACILITY UPGRADES	1,972,072	5,237,373	3,000,000
495.990.52980	OTHER MISC CONTRACTUAL SERVICE	23,547	640,000	-
	Total - CAPITAL OUTLAY	7,146,383	17,184,717	7,510,000
	DEBT SERVICE:			
495.901.57110	BOND PRINCIPAL	\$ -	\$ -	\$ 73,975
495.901.57310	INTEREST ON BONDS	-	-	6,731
	Total - DEBT SERVICE	-	-	80,706
	Grand Total	\$ 7,146,383	\$ 17,184,717	\$ 7,590,706

FUND SUMMARY FOR FUND 498 COMPUTER REPLACEMENT FUND			
	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$1,418,240	\$1,293,538	\$507,185
REVENUES:			
Interest Income	\$18,262	\$51,325	\$3,804
Depreciation Charges	-	9,620	55,120
Transfers	93,376	195,937	548,575
TOTAL REVENUES	\$111,638	\$256,882	\$607,499
TOTAL RESOURCES	\$1,529,878	\$1,550,420	\$1,114,684
EXPENDITURES:			
Capital Outlay	\$236,339	\$1,043,235	\$240,000
TOTAL EXPENDITURES	\$236,339	\$1,043,235	\$240,000
ENDING BALANCE DECEMBER 31	\$1,293,538	\$507,185	\$874,684

COMPUTER REPLACEMENT FUND
COMPUTER REPLACEMENT

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
	CAPITAL OUTLAY:			
498.990.54300	COMPUTERS & OTHER PERIPHERALS	\$ 162,944	\$ 597,872	\$ 240,000
498.990.54320	OFFICE MACHINERY & EQUIPMENT	-	50,000	-
498.990.54370	COMPUTER SOFTWARE	73,396	395,363	-
	Total - CAPITAL OUTLAY	236,339	1,043,235	240,000
	Grand Total	\$ 236,339	\$ 1,043,235	\$ 240,000

FUND SUMMARY FOR FUND 499
PROPERTY DEVELOPMENT FUND

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$180,931	\$298,150	\$222,466
REVENUES:			
Intergovernmental Revenue	\$230,031	\$189,363	\$193,150
TOTAL REVENUES	<u>\$230,031</u>	<u>\$189,363</u>	<u>\$193,150</u>
TOTAL RESOURCES	\$410,962	\$487,513	\$415,616
EXPENDITURES:			
Contractual Services	\$112,811	\$265,047	\$141,350
Capital Outlay	-	-	200,000
TOTAL EXPENDITURES	<u>\$112,811</u>	<u>\$265,047</u>	<u>\$341,350</u>
ENDING BALANCE DECEMBER 31	\$298,150	\$222,466	\$74,266

PROPERTY DEVELOPMENT FUND
PROPERTY DEVELOPMENT

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
	CONTRACTUAL SERVICES:			
499.990.52486	JCIG - METAL COATERS (NCI)	\$ 27,081	\$ 27,081	\$ -
499.990.52487	JCIG - METAL MATIC	37,605	38,077	-
499.990.52488	JCIG - AVURE	47,708	47,708	-
499.990.52489	JCIG - MIDWEST AMMUNITION	-	4,331	4,500
499.990.52810	PROPERTY TAXES	372	10,050	11,850
499.990.52811	SMALL BUSINESS ASSISTANCE	45	137,800	125,000
	Total - CONTRACTUAL SERVICES	112,811	265,047	141,350
	CAPITAL OUTLAY:			
499.990.54400	BUILDINGS AND OTHER STRUCTURES	-	-	200,000
	Total - CAPITAL OUTLAY	-	-	200,000
	Grand Total	\$112,811	\$265,047	\$341,350

FUND SUMMARY FOR FUND 485
ECONOMIC DEVELOPMENT BOND SERVICE FUND

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$2,266	\$2,267	\$7,267
REVENUES:			
Sale of Notes	\$ -	\$ -	\$ 6,600,000
Miscellaneous Revenue	-	-	350,000
Transfer from General Fund	157,194	159,218	157,968
TOTAL REVENUES	<u>\$157,194</u>	<u>\$159,218</u>	<u>\$7,107,968</u>
TOTAL RESOURCES	\$159,460	\$161,485	\$7,115,235
EXPENDITURES:			
Debt Service	\$157,193	\$154,218	\$7,108,801
TOTAL EXPENDITURES	<u>\$157,193</u>	<u>\$154,218</u>	<u>\$7,108,801</u>
ENDING BALANCE DECEMBER 31	\$2,267	\$7,267	\$6,434

ECONOMIC DEVELOPMENT BOND SERVICE
DEVELOPMENT BOND SERVICE

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
	DEBT SERVICE			
485.990.57220	PAYMENT ON NOTES - PRINCIPAL	\$ 85,000	\$ 85,000	\$ 6,690,000
485.990.57320	INTEREST ON NOTES/BONDS	72,193	69,218	418,801
	Total - CAPITAL OUTLAY	157,193	154,218	7,108,801
	Grand Total	157,193	154,218	7,108,801



SECTION 7

SPECIAL ASSESSMENT FUNDS

EXPENDITURES BY FUND

Fund	Actual 2022	Budget 2023	Budget 2024	\$ Increase / (Decrease)	% Increase / -Decrease
2022 Sidewalk, Curb, & Gutter	-	500,000	-	(500,000)	0.0%
2023 Sidewalk, Curb, & Gutter	-	500,000	-	(500,000)	100.0%
2024 Sidewalk, Curb, & Gutter	-	-	600,000	600,000	100.0%
Total	\$ -	\$1,000,000	\$ 600,000	\$ (400,000)	-40.0%

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.

2022, 2023, & 2024 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 893 2022 SIDEWALK, CURB & GUTTER			
	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$ -	\$ 500,000	\$ -
REVENUES:			
Transfers	\$ 500,000	\$ -	\$ -
TOTAL REVENUES	<u>\$ 500,000</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL RESOURCES	\$ 500,000	\$ 500,000	\$ -
EXPENDITURES:			
Capital Outlay	\$ -	\$ 500,000	\$ -
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ 500,000</u>	<u>\$ -</u>
ENDING BALANCE DECEMBER 31	\$ 500,000	\$ -	\$ -

2022 SIDEWALK, CURB, & GUTTER
PROJECT DETAIL

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
893.990.54520	CAPITAL OUTLAY:			
	SIDEWALK, CURB, & GUTTER	\$ -	\$ 500,000	\$ -
	Total - CAPITAL OUTLAY	-	500,000	-
	Grand Total	\$ -	\$ 500,000	\$ -

FUND SUMMARY FOR FUND 894
2023 SIDEWALK, CURB & GUTTER

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$ -	\$ -	\$ -
REVENUES:			
Special Assessments	\$ -	\$ 500,000	\$ -
TOTAL REVENUES	\$ -	\$ 500,000	\$ -
TOTAL RESOURCES	\$ -	\$ 500,000	\$ -
EXPENDITURES:			
Capital Outlay	\$ -	\$ 500,000	\$ -
TOTAL EXPENDITURES	\$ -	\$ 500,000	\$ -
ENDING BALANCE DECEMBER 31	\$ -	\$ -	\$ -

2023 SIDEWALK, CURB, & GUTTER
PROJECT DETAIL

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
894,990.54520	CAPITAL OUTLAY:			
	SIDEWALK, CURB, & GUTTER	\$ -	\$ 500,000	\$ -
	Total - CAPITAL OUTLAY	-	500,000	-
	Grand Total	\$ -	\$ 500,000	\$ -

FUND SUMMARY FOR FUND 895
2024 SIDEWALK, CURB & GUTTER

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$ -	\$ -	\$ -
REVENUES:			
Special Assessments	\$ -	\$ -	\$ 600,000
TOTAL REVENUES	\$ -	\$ -	\$ 600,000
TOTAL RESOURCES	\$ -	\$ -	\$ 600,000
EXPENDITURES:			
Capital Outlay	\$ -	\$ -	\$ 600,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ 600,000
ENDING BALANCE DECEMBER 31	\$ -	\$ -	\$ -

2024 SIDEWALK, CURB & GUTTER FUND
PROJECT DETAIL

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
	CAPITAL OUTLAY			
895.990.54520	SIDEWALK, CURB, & GUTTER	\$ -	\$ -	\$ 600,000
	Total - CAPITAL OUTLAY	-	-	600,000
	Grand Total	\$ -	\$ -	\$ 600,000



SECTION 8

ENTERPRISE FUNDS

EXPENDITURES BY FUND

Fund	Actual 2022	Budget 2023	Budget 2024	\$ Increase / (Decrease)	% Increase / -Decrease
Water	\$10,011,098	\$11,186,362	\$11,587,727	\$401,365	3.6%
Storm Water	2,332,927	2,915,104	2,643,990	(\$271,114)	-9.3%
Sewer	17,084,897	16,990,852	17,131,882	\$141,030	0.8%
Airport	819,909	1,268,925	804,637	(\$464,288)	-36.6%
Transit	2,527,351	7,267,572	5,692,837	(\$1,574,735)	-21.7%
Wellfield Protection	217,793	886,046	522,854	(\$363,192)	-41.0%
Solid Waste Disposal	4,226,885	3,810,475	4,400,917	\$590,442	15.5%
Total	\$37,220,860	\$44,325,336	\$42,784,844	(\$1,540,492)	-3.5%

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 2022 as well as dollar and percentage comparisons between 2023 and 2024 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 99.83% 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 39.71% of

the customer payments into the Storm Sewer Capital Reserve Fund for these improvements. The remaining 60.29% 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 99.8% 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 43.95% 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. 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	2022 Actual	2023 Budget	2024 Budget
Water Charges	\$ 9,798,800	\$ 9,798,801	\$ 11,268,621
Interest Income	48,871	38,110	17,849
Miscellaneous Revenue	10,620	16,225	1,225
Total	\$ 9,858,291	\$ 9,853,136	\$ 11,287,695

Table 8.2 Water Fund Revenues for 2022-2024

Division Expenditures	2022 Actual	2023 Budget	2024 Budget
Water Administration	\$ 530,793	\$ 606,447	\$ 612,361
Water Treatment	3,335,855	3,648,115	3,865,644
Water Maintenance	1,721,745	2,323,559	2,128,701
Debt Service	294,750	293,150	291,400
Administrative Services	1,324,966	1,564,181	1,709,805
Transfers	2,802,990	2,750,911	2,979,816
Total	\$ 10,011,098	\$ 11,186,362	\$ 11,587,727

Table 8.3 Water Fund division expenditures for 2022-2024

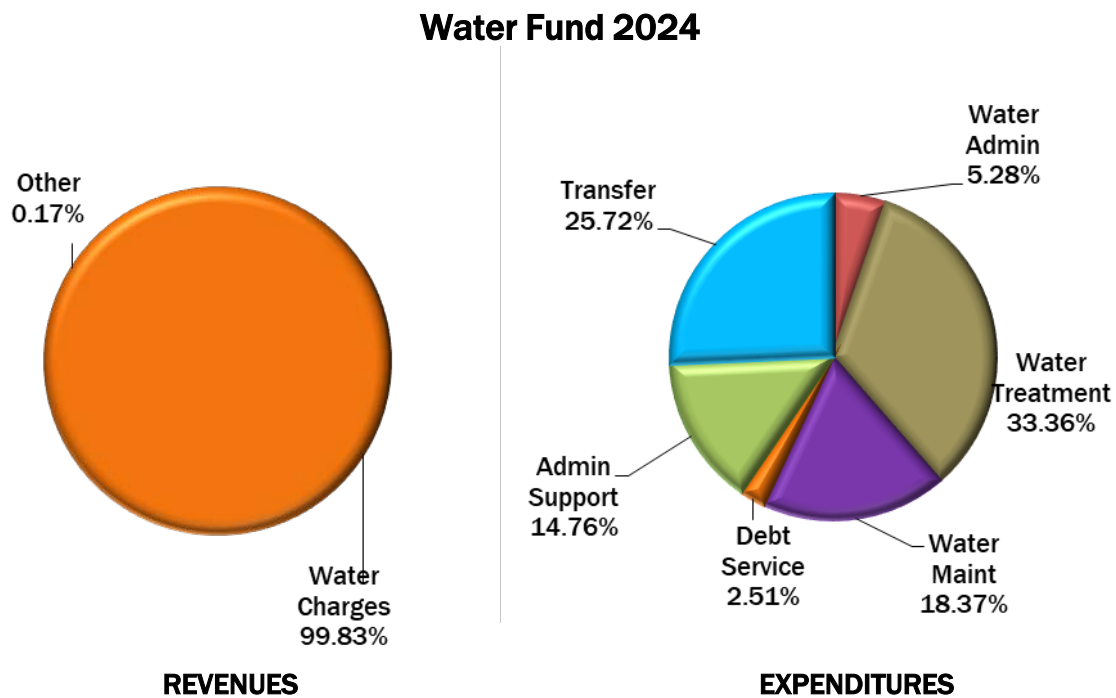


Figure 8.1 Water Fund revenues and division expenditures for budget year 2024

2023 Quarterly Water & Sewer Rates in Area Communities

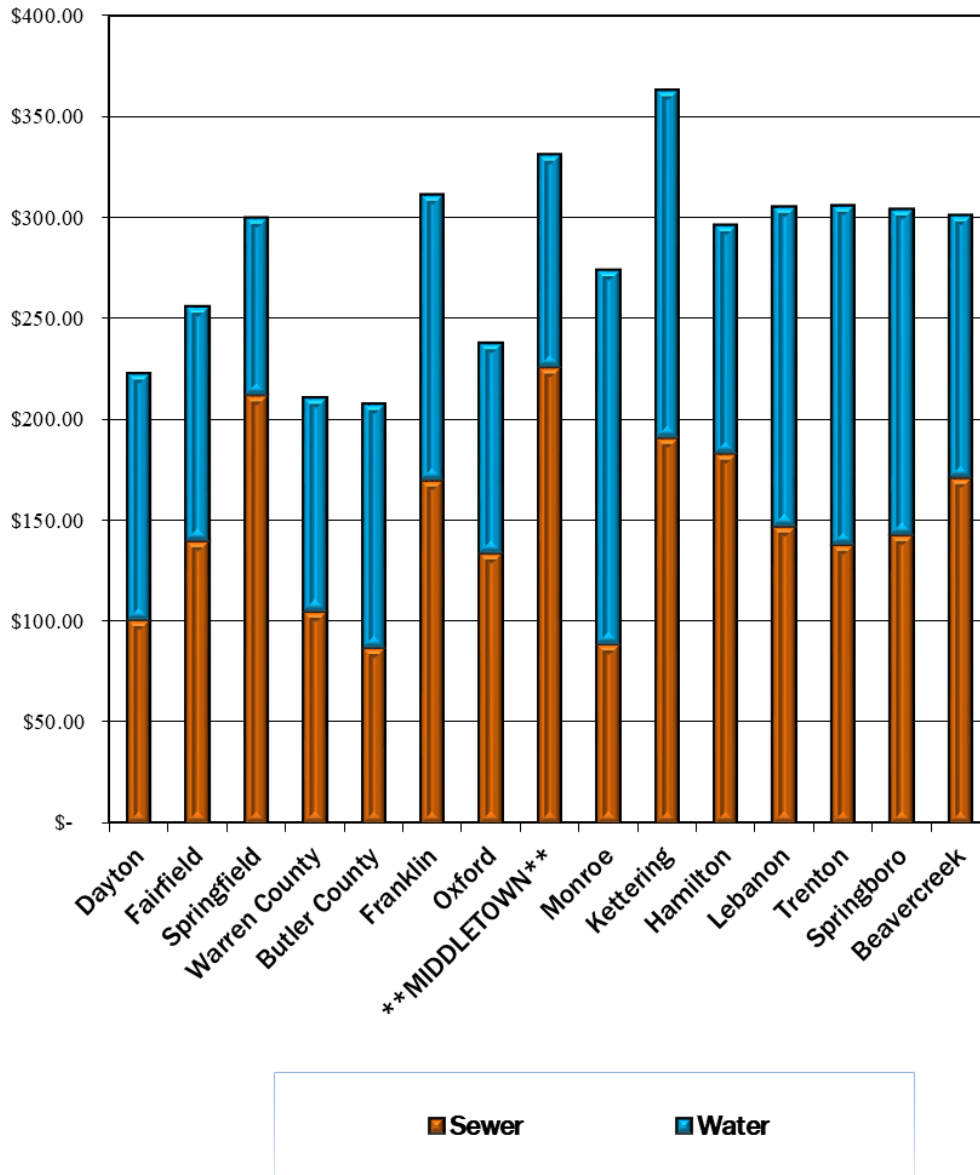


Figure 8.2 Comparison of Water & Sewer rates in area communities

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 2024 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 2024 Budget per Capita - \$75.46

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

Protect and maintain the source of Middletown's drinking water, including the groundwater wells, security fencing, raw water mains, power and communication

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

Continue to remove lime residuals from the lagoon for land application and lagoon maintenance.

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 2024 Budget per Capita - \$41.55

Water Maintenance Division Goals and Objectives

Provide around the clock response to emergency calls

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

Continue valve exercise & hydrant flushing program.

Continue to replace failing MTU batteries.

**FUND SUMMARY FOR FUND 510
WATER FUND**

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$3,865,883	\$3,713,077	\$2,379,851
REVENUES:			
Charges for Services	\$9,798,800	\$9,798,801	\$11,268,621
Interest Income	48,871	38,110	17,849
Miscellaneous Revenue	10,620	16,225	1,225
TOTAL REVENUES	\$9,858,291	\$9,853,136	\$11,287,695
TOTAL RESOURCES	\$13,724,175	\$13,566,213	\$13,667,546
EXPENDITURES:			
Personal Services	\$2,600,427	\$3,021,734	\$3,087,475
Contractual Services	1,545,247	1,805,351	1,681,145
Commodities	1,251,512	1,462,775	1,615,729
Capital Outlay	191,205	288,261	222,357
Debt Service	294,750	293,150	291,400
Transfers	4,127,956	4,315,092	4,689,621
TOTAL EXPENDITURES	\$10,011,098	\$11,186,362	\$11,587,727
ENDING BALANCE DECEMBER 31	\$3,713,077	\$2,379,851	\$2,079,819

**WATER FUND
WATER ADMINISTRATION**

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
PERSONNEL:				
	SENIOR ACCOUNT CLERK (188)	1	1	1
	SENIOR ACCOUNT CLERK (234)	2	2	2
	EXECUTIVE ACCOUNT CLERK (186)	1	0	0
	UTILITY BILLING SPECIALIST (181)	0	1	1
	CUSTOMER RELATIONS SPECIALIST (187)	1	1	1
PERSONAL SERVICES:				
510.560.51110	SALARIES & WAGES	\$ 231,077	\$ 247,951	\$ 266,493
510.560.51120	OVERTIME WAGES	4,281	5,445	5,445
510.560.51211	PERS	33,381	35,475	38,071
510.560.51220	WORKERS COMPENSATION	5,421	10,136	10,878
510.560.51230	GROUP HEALTH INSURANCE	52,456	54,554	54,554
510.560.51270	MEDICARE-CITY SHARE	3,449	3,674	3,943
510.560.51275	LIFE INSURANCE	1,014	1,055	1,076
	Total - PERSONAL SERVICES	331,078	358,290	380,460
CONTRACTUAL SERVICES:				
510.560.52110	TRAVEL & TRAINING	-	-	100
510.560.52120	EMPLOYEE MILEAGE REIMBURSEMENT	-	-	100
510.560.52222	TELEPHONE LINE CHARGES	-	220	220
510.560.52230	POSTAGE & POSTAL CHARGES	40,209	50,398	51,000
510.560.52330	RADIO MAINTENANCE	228	228	228
510.560.52480	OTHER PROFESSIONAL SERVICES	102,624	124,000	110,000
510.560.52490	OUTSIDE PRINTING	5,901	12,208	14,000
510.560.52520	MAINTENANCE OF LAND & BUILDINGS	2,833	11,000	-
510.560.52660	PROPERTY INSURANCE	34,800	26,500	36,000
510.560.52920	MEMBERSHIPS, BOOKS, & PERIODICALS	-	100	100
510.560.52980	MISC CONTRACTUAL SERVICES	4,230	4,300	7,000
	Total - CONTRACTUAL SERVICES	190,825	228,954	218,748
COMMODITIES:				
510.560.53100	OFFICE SUPPLIES	7,280	10,650	7,500
510.560.53250	CLEANING SUPPLIES	-	100	100
510.560.53510	SUPPLIES TO MAINTAIN EQUIP	887	1,400	2,000
	Total - COMMODITIES	8,167	12,150	9,600
CAPITAL OUTLAY:				
510.560.54311	RADIO DEPRECIATION	53	53	53
510.560.54320	OFFICE MACHINERY & EQUIPMENT	669	7,000	3,500
	Total - CAPITAL OUTLAY	722	7,053	3,553
	Grand Total	\$ 530,793	\$ 606,447	\$ 612,361

**WATER FUND
WATER TREATMENT**

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
PERSONNEL:				
TREATMENT PLANT MECHANIC (182)		2	2	2
PROCESS CONTROL SUPERVISOR (180)		1	1	1
TREATMENT PLANT LAB ANALYST (184)		1	1	1
WATER TREATMENT MANAGER (176)		1	1	1
SECRETARY (187)		1	0	0
SECRETARY (237)		0	1	1
TREATMENT PLANT OPERATOR I (185)		2	1	1
TREATMENT PLANT OPERATOR (237)		2	3	3
TREATMENT PLANT OPERATOR I (243)		1	1	0
TREATMENT PLANT OPERATOR II (249)		1	1	2
ASSISTANT LAB ANALYST (185)		1	1	1
PERSONAL SERVICES:				
510.561.51110	SALARIES & WAGES	\$ 734,546	\$ 802,400	\$ 853,266
510.561.51120	OVERTIME WAGES	34,097	22,760	22,760
510.561.51211	PERS	107,281	115,522	122,643
510.561.51220	WORKERS COMPENSATION	19,792	33,006	35,041
510.561.51230	GROUP HEALTH INSURANCE	183,099	190,293	213,802
510.561.51250	CLOTHING ALLOWANCE	6,559	8,400	8,400
510.561.51270	MEDICARE-CITY SHARE	11,601	11,965	12,702
510.561.51275	LIFE INSURANCE	2,535	2,744	2,797
	Total - PERSONAL SERVICES	1,099,511	1,187,090	1,271,411
CONTRACTUAL SERVICES:				
510.561.52110	TRAVEL & TRAINING	8,553	7,000	7,000
510.561.52210	UTILITIES-GAS & ELECTRIC	822,173	876,000	800,000
510.561.52120	MILEAGE REIMBURSEMENT	648	800	800
510.561.52222	TELEPHONE LINE CHARGES	3,857	3,500	3,800
510.561.52310	MUNICIPAL GARAGE CHARGES	5,349	8,500	8,500
510.561.52330	RADIO MAINTENANCE	912	912	912
510.561.52480	OTHER PROFESSIONAL SERVICE	251,667	313,000	313,000
510.561.52510	MAINTENANCE OF EQUIP	43,237	45,000	45,000
510.561.52520	MAINTENANCE OF FACILITIES	27,251	30,000	30,000
510.561.52820	LICENSES & PERMITS	23,822	26,000	26,000
510.561.52920	MEMBERSHIPS BOOKS PERIODICALS	995	3,000	3,000
	Total - CONTRACTUAL SERVICES	1,188,463	1,313,712	1,238,012
COMMODITIES:				
510.561.53100	OFFICE SUPPLIES	994	1,800	1,800
510.561.53220	DRUGS/MEDICAL SUPPLIES	2,174	1,400	1,400
510.561.53250	CLEANING SUPPLIES	1,649	2,000	2,000
510.561.53510	SUPPLIES TO MAINTAIN EQUIP	13,680	15,000	15,000
510.561.53520	SUPPLIES TO MAINTAIN BLDGS	3,583	11,000	11,000
510.561.53610	SMALL TOOLS & EQUIPMENT	3,416	3,000	3,000
510.561.53620	MAJOR TOOLS & EQUIPMENT	3,215	5,000	5,000
510.561.53710	CHEMICALS & LAB SUPPLIES	1,007,996	1,090,871	1,300,000
	Total - COMMODITIES	1,036,706	1,130,071	1,339,200
CAPITAL OUTLAY:				
510.561.54300	COMPUTERS/OTHER PERIPHERALS	-	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	-	2,000	2,000
510.561.54360	OTHER EQUIPMENT	2,241	2,221	2,000
510.561.54370	COMPUTER SOFTWARE	276	2,000	2,000
	Total - CAPITAL OUTLAY	11,175	17,242	17,021
	Grand Total	\$ 3,335,855	\$ 3,648,115	\$ 3,865,644

**WATER FUND
WATER MAINTENANCE**

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
PERSONNEL:				
PUBLIC WORKS SUPERINTENDENT (177)		1	1	1
ASSISTANT CITY MANAGER (167)		0	0	0.25
SECRETARY (187)		1	1	1
PUBLIC WORKS LEADER (182)		2	2	2
EQUIPMENT OPERATOR (PW4)		7	7	7
MAINTENANCE WORKER (PW3)		4	4	4
SEASONAL MOWING INSPECTOR		36 hrs	36 hrs	36 hrs
PERSONAL SERVICES:				
510.562.51110	SALARIES & WAGES	\$ 743,908	\$ 945,397	\$ 944,852
510.562.51120	OVERTIME WAGES	66,220	60,000	60,000
510.562.51211	PERS	115,116	140,756	140,679
510.562.51220	WORKERS COMPENSATION	19,934	40,216	40,194
510.562.51230	GROUP HEALTH INSURANCE	192,483	256,089	215,915
510.562.51250	CLOTHING ALLOWANCE	8,662	9,300	9,300
510.562.51270	MEDICARE-CITY SHARE	11,997	14,578	14,570
510.562.51275	LIFE INSURANCE	1,382	1,603	1,679
510.562.51280	AFSCME CARE PLAN	10,136	8,415	8,415
	Total - PERSONAL SERVICES	1,169,838	1,476,354	1,435,604
CONTRACTUAL SERVICES:				
510.562.52110	TRAVEL & TRAINING	2,081	10,000	10,000
510.562.52210	UTILITIES-GAS & ELECTRIC	7,567	18,500	18,500
510.562.52222	TELEPHONE LINE CHARGES	7,718	8,000	20,000
510.562.52310	MUNICIPAL GARAGE CHARGES	112,145	100,800	100,800
510.562.52330	RADIO MAINTENANCE	4,335	4,335	4,335
510.562.52480	OTHER PROFESSIONAL SERVICES	19,670	35,000	35,000
510.562.52490	OUTSIDE PRINTING	200	300	500
510.562.52510	MAINTENANCE OF EQUIP	1,463	2,500	2,500
510.562.52520	MAINTENANCE OF FACILITIES	7,107	25,500	25,000
510.562.52810	PROPERTY TAXES	13	3,000	3,000
510.562.52820	LICENSES & PERMITS	362	50,500	500
510.562.52920	MEMBERSHIPS BOOKS PERIODICALS	742	750	750
510.562.52970	UNIFORM RENTAL SERVICE	2,558	3,500	3,500
	Total - CONTRACTUAL SERVICES	165,960	262,685	224,385
COMMODITIES:				
510.562.53100	OFFICE SUPPLIES	1,776	2,000	2,000
510.562.53220	DRUGS/MEDICAL SUPPLIES	198	200	200
510.562.53230	PURCHASE OF UNIFORMS	3,872	3,600	4,000
510.562.53250	CLEANING SUPPLIES	1,624	2,000	2,000
510.562.53295	TRAFFIC CONTROL SUPPLIES	2,992	3,000	3,000
510.562.53510	SUPPLIES TO MAINTAIN EQUIP	4,557	9,000	9,000
510.562.53520	SUPPLIES TO MAINTAIN BLDGS	15,534	1,894	-
510.562.53525	WATER MAINTENANCE SUPPLIES	161,122	284,349	228,729
510.562.53610	SMALL TOOLS & EQUIPMENT	3,996	4,000	4,000
510.562.53620	MAJOR TOOLS & EQUIPMENT	10,966	10,511	14,000
	Total - COMMODITIES	206,638	320,554	266,929
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	57,525	142,183	80,000
	Total - CAPITAL OUTLAY	179,308	263,966	201,783
	Grand Total	\$ 1,721,745	\$ 2,323,559	\$ 2,128,701

WATER FUND
DEBT SERVICE, ADMINISTRATIVE SERVICES & TRANSFERS

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
DEBT SERVICE				
	DEBT SERVICE:			
510.901.57110	BOND PRINCIPAL	\$ 220,000	\$ 225,000	\$ 230,000
510.901.57310	INTEREST ON BONDS	74,750	68,150	61,400
	Total - DEBT SERVICE	294,750	293,150	291,400
	Grand Total	\$ 294,750	\$ 293,150	\$ 291,400

ADMINISTRATIVE SERVICES

	CONTRACTUAL SERVICES:			
510.902.52345	ADMINISTRATIVE FEES	\$ 1,298,295	\$ 1,536,710	\$ 1,681,510
510.902.52346	HEALTH ADMIN FEES	26,671	27,471	28,295
	Total - CONTRACTUAL SERVICES	1,324,966	1,564,181	1,709,805
	Grand Total	\$ 1,324,966	\$ 1,564,181	\$ 1,709,805

TRANSFERS

	TRANSFERS:			
510.915.58110	TRANS TO GENERAL FUND	\$ 78,300	\$ -	\$ -
510.915.58190	TRANS TO COMPUTER REPLACEMENT	42,688	43,969	45,288
510.915.58210	TRANS TO WATER CAPITAL RESERVE	2,451,787	2,469,820	2,690,293
510.915.58211	TRANS TO AIRPORT	230,215	237,122	244,235
	Total - TRANSFERS	2,802,990	2,750,911	2,979,816
	Grand Total	\$ 2,802,990	\$ 2,750,911	\$ 2,979,816

STORM WATER FUND

Revenues	2022 Actual	2023 Budget	2024 Budget
Storm Water Charges	\$ 2,434,342	\$ 2,450,706	\$ 2,575,708
Interest Income	9,416	1,289	2,570
Miscellaneous Revenue	3,315	-	-
Total	\$ 2,447,073	\$ 2,451,995	\$ 2,578,278

Table 8.4 Storm Water Fund Revenues for 2022-2024

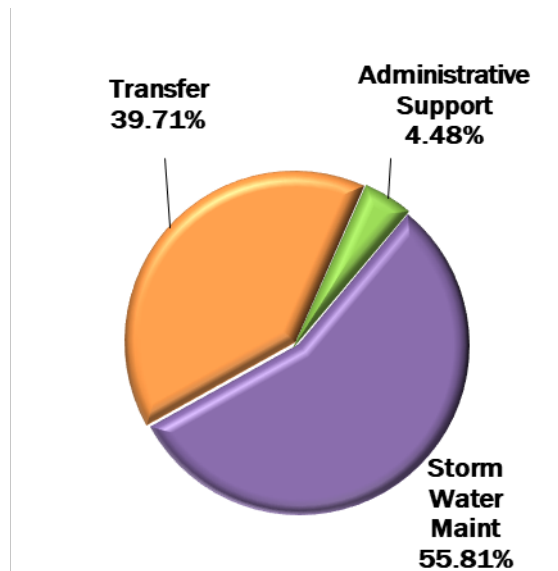
Division Expenditures	2022 Actual	2023 Budget	2024 Budget
Storm Water Maintenance	\$ 1,166,864	\$ 1,572,880	\$ 1,475,594
Transfer	1,050,000	1,225,000	1,050,000
Administrative Support	116,063	117,224	118,396
Total	\$ 2,332,927	\$ 2,915,104	\$ 2,643,990

Table 8.5 Storm Water Fund division expenditures for 2022-2024

Storm Water Fund 2024



REVENUES



EXPENDITURES

Figure 8.3 Storm Water Fund revenues and division expenditures for budget year 2024

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: 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 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 2024 Budget per Capita - \$28.80

STORM WATER MAINTENANCE, (continued)

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

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

Repair and replacement of aging storm water and combined system infrastructure

FUND SUMMARY FOR FUND 515
STORM WATER FUND

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$691,687	\$805,833	\$342,724
Charges for Services	\$2,434,342	\$2,450,706	\$2,575,708
Interest Income	9,416	1,289	2,570
Miscellaneous Revenue	3,315	-	-
TOTAL REVENUES	\$2,447,073	\$2,451,995	\$2,578,278
TOTAL RESOURCES	\$3,138,760	\$3,257,828	\$2,921,002
EXPENDITURES:			
Personal Services	\$672,484	\$943,060	\$892,955
Contractual Services	320,974	350,955	340,108
Commodities	42,775	148,033	111,700
Capital Outlay	130,631	130,831	130,831
Transfers	1,166,063	1,342,224	1,168,396
TOTAL EXPENDITURES	\$2,332,927	\$2,915,104	\$2,643,990
ENDING BALANCE DECEMBER 31	\$805,833	\$342,724	\$277,012

STORM WATER FUND
STORM WATER MAINTENANCE

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
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)		0.5	0	0
GROUNDS TECHNICIAN (PW5)		0	0.5	0.5
CITY ENGINEER (291)		0	0	0.5
ASSISTANT CITY ENGINEER (276)		0.5	0.5	0.5
TRANSFORM MIDDLETOWN SUPERVISOR		1540 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	\$ 477,676	\$ 668,546	\$ 613,393
515.461.51120	OVERTIME WAGES	13,994	22,000	22,000
515.461.51211	PERS	68,277	96,676	88,955
515.461.51220	WORKERS' COMPENSATION	14,763	27,621	25,416
515.461.51230	GROUP HEALTH INSURANCE	79,222	106,816	122,630
515.461.51250	CLOTHING ALLOWANCE	4,949	5,650	5,650
515.461.51270	MEDICARE-CITY SHARE	7,401	10,013	9,213
515.461.51275	LIFE INSURANCE	973	1,148	1,108
515.461.51280	AFSCME CARE PLAN	5,228	4,590	4,590
	Total - PERSONAL SERVICES	672,484	943,060	892,955
CONTRACTUAL SERVICES:				
515.461.52110	TRAVEL & TRAINING	1,165	2,800	2,000
515.461.52111	MANDATORY TRAINING	-	1,500	-
515.461.52210	UTILITIES-GAS & ELECTRIC	20,208	15,000	15,000
515.461.52222	TELEPHONE LINE CHARGES	1,698	3,920	3,900
515.461.52310	MUNICIPAL GARAGE CHARGES	74,815	78,000	78,000
515.461.52330	RADIO MAINTENANCE	708	708	708
515.461.52480	OTHER PROFESSIONAL SERVICES	373	6,000	11,000
515.461.52481	CONTRACTUAL MOWING	219,246	220,000	220,000
515.461.52510	MAINTENANCE OF EQUIP	396	500	500
515.461.52520	MAINTENANCE OF FACILITIES	634	15,000	6,000
515.461.52820	LICENSES & PERMITS	44	250	250
515.461.52920	MEMBERSHIPS,BOOKS,PERIODICALS	329	250	250
515.461.52970	UNIFORM RENTAL SERVICE	1,360	7,027	2,500
	Total - CONTRACTUAL SERVICES	320,974	350,955	340,108
COMMODITIES:				
515.461.53100	OFFICE SUPPLIES	339	400	400
515.461.53220	DRUGS/MEDICAL SUPPLIES	38	100	100
515.461.53230	PURCHASE OF UNIFORMS	1,229	800	500
515.461.53250	CLEANING SUPPLIES	30	200	200
515.461.53295	TRAFFIC CONTROL SUPPLIES	-	2,500	2,500
515.461.53510	SUPPLIES TO MAINTAIN EQUIPMENT	3,091	8,000	10,000
515.461.53520	SUPPLIES TO MAINTAIN BUILDINGS	8,124	16,184	-
515.461.53525	STORM WATER SUPPLIES	20,136	73,000	73,000
515.461.53610	SMALL TOOLS & EQUIPMENT	3,961	14,000	10,000
515.461.53620	MAJOR TOOLS & EQUIPMENT	5,825	32,849	15,000
	Total - COMMODITIES	42,775	148,033	111,700
CAPITAL OUTLAY:				
515.461.54300	COMPUTER & OTHER PERIPHERALS	-	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	\$ 1,166,864	\$ 1,572,880	\$ 1,475,594

STORM WATER FUND
ADMINISTRATIVE SERVICES & TRANSFERS

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
ADMINISTRATIVE SERVICES				
	CONTRACTUAL SERVICES:			
515.902.52345	ADMINISTRATIVE FEES	\$ 116,063	\$ 117,224	\$ 118,396
	Total - CONTRACTUAL SERVICES	116,063	117,224	118,396
	Grand Total	\$ 116,063	\$ 117,224	\$ 118,396
TRANSFERS				
	TRANSFERS:			
515.915.58307	TRANS TO STORM WATER CAPITAL RESE	\$ 1,050,000	\$ 1,225,000	\$ 1,050,000
	Grand Total	\$1,050,000	\$1,225,000	\$1,050,000

SEWER FUND

Revenues	2022 Actual	2023 Budget	2024 Budget
Sewer Charges	\$ 14,566,611	\$ 16,514,679	\$ 16,679,826
Interest Income	52,189	50,497	23,365
Miscellaneous Revenue	14,292	15,000	15,150
Total	\$ 14,633,092	\$ 16,580,176	\$ 16,718,341

Table 8.6 Sewer Fund Revenues for 2022-2024

Division Expenditures	2022 Actual	2023 Budget	2024 Budget
Public Works & Utilities Admin	\$ 727,444	\$ 963,354	\$ 1,051,307
Sewer Administration	491,788	569,352	572,868
Wastewater Treatment	3,162,213	3,843,532	3,757,016
Sewer Maintenance	1,238,622	1,678,394	1,635,586
Debt Service	2,755,080	868,868	876,218
Administrative Services	1,324,966	1,564,181	1,709,805
Transfers	7,384,785	7,503,171	7,529,082
Total	\$ 17,084,897	\$ 16,990,852	\$ 17,131,882

Table 8.7 Sewer Fund division expenditures for 2022-2024

Sewer Fund 2024

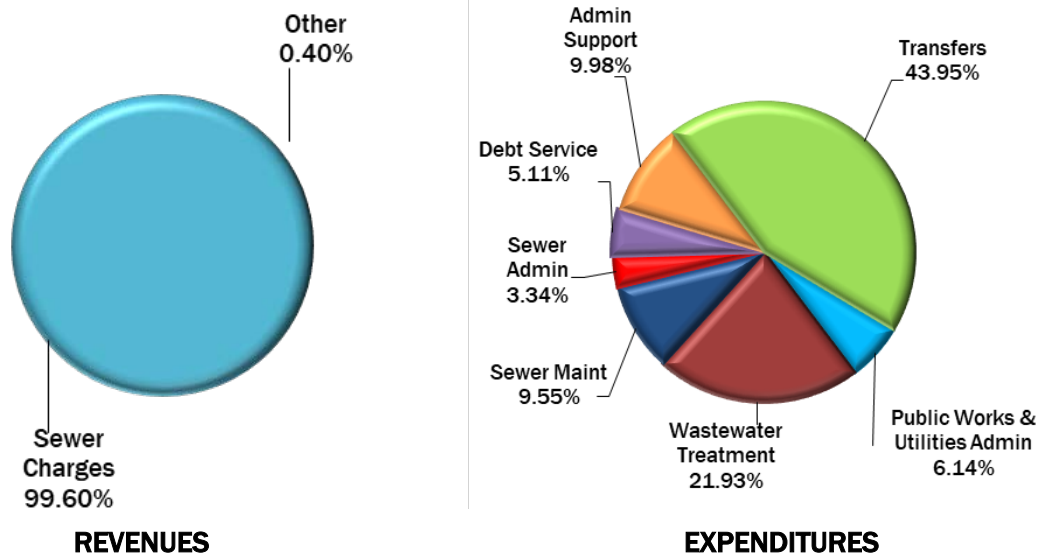


Figure 8.4 Sewer Fund revenues and division expenditures for budget year 2024

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 2024 Budget per Capita - \$20.52

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: PROMOTE AND PROVIDE HEALTHY AND SAFE LIVING

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 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 2024 Budget per Capita - \$73.34

WATER RECLAMATION, (continued)

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

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

To replace the existing effluent electrical cabinet as a CIP.

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.

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 2024 Budget per Capita - \$31.93

Sewer Maintenance Division Goals and Objectives

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

Continue to upgrade all eight Lift Stations

Complete 40 miles of Sewer System rehabilitation and replacement for the EPA.

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

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

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$5,977,980	\$3,526,175	\$3,115,499
REVENUES:			
Charges for Services	\$14,566,611	\$16,514,679	\$16,679,826
Interest Income	52,189	50,497	23,365
Miscellaneous Revenue	14,292	15,000	15,150
TOTAL REVENUES	\$14,633,092	\$16,580,176	\$16,718,341
TOTAL RESOURCES	\$20,611,072	\$20,106,351	\$19,833,840
EXPENDITURES:			
Personal Services	\$3,403,663	\$3,858,636	\$3,971,973
Contractual Services	1,409,669	1,966,693	1,822,258
Commodities	645,457	998,310	1,026,182
Capital Outlay	161,278	230,992	196,364
Debt Service	2,755,080	868,868	876,218
Transfers	8,709,751	9,067,352	9,238,887
TOTAL EXPENDITURES	\$17,084,897	\$16,990,852	\$17,131,882
ENDING BALANCE DECEMBER 31	\$3,526,175	\$3,115,499	\$2,701,958

**SEWER FUND
PUBLIC WORKS & UTILITIES ADMINISTRATION**

	Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
PERSONNEL:			
PUBLIC WORKS & UTILITIES DIRECTOR (168)	1	0	0
PUBLIC WORKS & UTILITIES DIRECTOR (167)	0	1	1
ASSISTANT CITY MANAGER (167)	0	0	0.25
ASSISTANT PUBLIC WORKS & UTILITIES DIRECTOR (252)	1	0	0
ASSISTANT PUBLIC WORKS & UTILITIES DIRECTOR (291)	0	1	1
NATURAL RESOURCES COORDINATOR (176)	1	1	1
CONTRACTS ADMINISTRATOR (183)	1	1	1
ADMINISTRATIVE ASSISTANT (184)	1	0	0
ADMINISTRATIVE ASSISTANT (183)	0	1	1
CITY ENGINEER (291)	0	0.5	0.5
ENGINEER (180)	1	1	1
ENGINEER (258)	1	1	1
PERSONAL SERVICES:			
520.583.51110 SALARIES & WAGES	\$ 521,642	\$ 645,508	\$ 715,068
520.583.51120 OVERTIME WAGES	2,133	1,000	1,000
520.583.51211 PERS	71,385	90,511	100,250
520.583.51220 WORKERS' COMPENSATION	13,871	25,860	28,643
520.583.51230 GROUP HEALTH INSURANCE	96,087	136,479	142,571
520.583.51250 CLOTHING ALLOWANCE	500	700	700
520.583.51270 MEDICARE-CITY SHARE	7,664	9,374	10,383
520.583.51275 LIFE INSURANCE	1,420	1,794	1,942
Total - PERSONAL SERVICES	714,701	911,226	1,000,557
CONTRACTUAL SERVICES:			
520.583.52110 TRAVEL & TRAINING	1,147	1,500	1,500
520.583.52120 EMPLOYEE MILEAGE REIMBURSEMENT	296	150	150
520.583.52222 TELEPHONE LINE CHARGES	1,650	1,500	1,750
520.583.52480 OTHER PROFESSIONAL SERVICE	8,825	45,628	45,000
520.583.52490 OUTSIDE PRINTING	-	250	250
520.583.52920 MEMBERSHIPS, BOOKS & PERIODICALS	345	1,500	500
Total - CONTRACTUAL SERVICES	12,263	50,528	49,150
COMMODITIES:			
520.583.53100 OFFICE SUPPLIES	470	1,000	1,000
520.583.53510 SUPPLIES TO MAINTAIN EQUIPMENT	9	600	600
Total - COMMODITIES	479	1,600	1,600
Grand Total	\$ 727,444	\$ 963,354	\$ 1,051,307

ENTERPRISE FUNDS
SEWER FUND – SEWER ADMINISTRATION

SEWER FUND
SEWER ADMINISTRATION

	Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
PERSONNEL:			
ASSISTANT FINANCE DIRECTOR (175)	1	0	0
ASSISTANT FINANCE DIRECTOR (273)	0	1	1
UTILITY BILLING SUPERVISOR (267)	0	0	1
CUSTOMER RELATIONS SPECIALIST (187)	1	1	0
CUSTOMER RELATIONS SPECIALIST (237)	0	0	1
SENIOR ACCOUNT CLERK (234)	1	2	1
SENIOR ACCOUNT CLERK (188)	1	0	0
PERSONAL SERVICES:			
520.580.51110 SALARIES AND WAGES	\$ 199,159	\$ 209,448	\$ 232,875
520.580.51120 OVERTIME WAGES	9	5,445	5,445
520.580.51211 PERS	27,112	30,084	33,365
520.580.51220 WORKERS COMPENSATION	6,482	8,596	9,533
520.580.51230 GROUP HEALTH INSURANCE	44,249	61,032	74,707
520.580.51240 UNEMPLOYMENT	2,120	-	-
520.580.51270 MEDICARE - CITY SHARE	2,948	3,116	3,456
520.580.51275 LIFE INSURANCE	710	844	861
Total - PERSONAL SERVICES	282,789	318,565	360,242
CONTRACTUAL SERVICES:			
520.580.52110 TRAVEL & TRAINING	46	200	100
520.580.52120 EMPLOYEE MILEAGE REIMBURSEMENT	80	50	100
520.580.52222 TELEPHONE LINE CHARGES	167	220	220
520.580.52230 POSTAGE & POSTAL CHARGES	40,209	50,398	51,000
520.580.52330 RADIO MAINTENANCE	228	228	228
520.580.52480 OTHER PROFESSIONAL SERVICES	106,211	125,756	79,000
520.580.52490 OUTSIDE PRINTING	5,901	12,608	14,000
520.580.52520 MAINTENANCE OF LAND & BUILDINGS	2,833	11,000	5,000
520.580.52660 PROPERTY INSURANCE	39,486	29,500	42,000
520.580.52920 MEMBERSHIPS, BOOKS, & PERIODICALS	-	75	75
520.580.52980 MISC CONTRACTUAL SERVICES	4,230	4,300	7,000
Total - CONTRACTUAL SERVICES	199,390	234,334	198,723
COMMODITIES:			
520.580.53100 OFFICE SUPPLIES	7,280	10,650	7,500
520.580.53250 CLEANING SUPPLIES	-	100	100
520.580.53510 SUPPLIES TO MAINTAIN EQUIPMENT	887	1,400	2,000
Total - COMMODITIES	8,167	12,150	9,600
CAPITAL OUTLAY:			
520.580.54311 RADIO DEPRECIATION	53	53	53
520.580.54320 OFFICE MACHINERY & EQUIPMENT	669	3,500	3,500
520.580.54370 COMPUTER SOFTWARE	720	750	750
Total - CAPITAL OUTLAY	1,442	4,303	4,303
Grand Total	\$ 491,788	\$ 569,352	\$ 572,868

**SEWER FUND
WATER RECLAMATION**

	Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
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	3
TREATMENT PLANT MECHANIC (252)	0	0	1
TREATMENT PLANT MECHANIC SUPERVISOR (180)	1	1	1
TREATMENT PLANT OPERATOR, CLASS III (182)	1	1	1
TREATMENT PLANT OPERATOR, CLASS II (183)	2	1	1
TREATMENT PLANT OPERATOR, CLASS I (185)	1	1	1
TREATMENT PLANT OPERATOR (237)	2	2	1
TREATMENT PLANT OPERATOR, CLASS I (243)	1	3	4
INTERN (207)	1	1	1
SECRETARY (187)	1	1	1
PERSONAL SERVICES:			
520.581.51110 SALARIES & WAGES	\$ 1,043,205	\$ 1,111,845	\$ 1,102,947
520.581.51120 OVERTIME WAGES	50,219	59,001	59,000
520.581.51211 PERS	150,155	163,918	162,673
520.581.51220 WORKERS' COMPENSATION	28,970	46,834	46,478
520.581.51230 GROUP HEALTH INSURANCE	263,023	277,818	253,452
520.581.51250 CLOTHING ALLOWANCE	10,203	11,200	11,200
520.581.51270 MEDICARE-CITY SHARE	16,190	16,977	16,848
520.581.51275 LIFE INSURANCE	3,363	3,587	3,443
Total - PERSONAL SERVICES	1,565,327	1,691,180	1,656,041
CONTRACTUAL SERVICES:			
520.581.52110 TRAVEL & TRAINING	2,424	5,000	5,000
520.581.52120 EMPLOYEE MILEAGE REIMB	298	500	500
520.581.52125 EMPLOYEE DEVELOPMENT	145	700	800
520.581.52210 UTILITIES-GAS & ELECTRIC	698,870	630,000	630,000
520.581.52222 TELEPHONE LINE CHARGES	14,096	12,000	12,000
520.581.52310 MUNICIPAL GARAGE CHARGES	8,092	12,300	12,300
520.581.52330 RADIO MAINTENANCE	1,693	1,693	1,693
520.581.52480 OTHER PROFESSIONAL SERVICE	49,064	120,000	120,000
520.581.52510 MAINTENANCE OF EQUIP	73,461	217,967	200,000
520.581.52520 MAINTENANCE OF FACILITIES	35,260	40,000	40,000
520.581.52810 PROPERTY TAXES	1,469	1,700	1,700
520.581.52820 LICENSES AND PERMITS	18,750	21,000	21,000
520.581.52920 MEMBERSHIPS,BOOKS & PERIODICALS	210	3,500	3,500
520.581.52980 MISC CONTRACTUAL SERVICE	150,130	299,492	250,000
Total - CONTRACTUAL SERVICES	1,053,961	1,365,852	1,298,493
COMMODITIES:			
520.581.53100 OFFICE SUPPLIES	1,938	1,500	2,500
520.581.53220 DRUGS/MEDICAL SUPPLIES	157	500	600
520.581.53230 PURCHASE OF UNIFORMS	1,323	1,500	1,800
520.581.53250 CLEANING SUPPLIES	812	2,000	2,000
520.581.53510 SUPPLIES TO MAINTAIN EQUIP	137,359	135,000	135,000
520.581.53620 MAJOR TOOLS & EQUIP	7,068	15,000	15,000
520.581.53710 CHEMICALS & LAB SUPPLIES	373,632	556,067	624,000
Total - COMMODITIES	522,289	711,567	780,900
CAPITAL OUTLAY:			
520.581.54300 COMPUTER & OTHER PERIPHERALS	4,050	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
520.581.54340 PURCHASE OF VEHICLES	-	53,351	-
Total - CAPITAL OUTLAY	20,635	74,933	21,582
Grand Total	\$3,162,213	\$3,843,532	\$3,757,016

**SEWER FUND
SEWER MAINTENANCE**

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
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	\$ 569,895	\$ 621,993	\$ 628,572
520.582.51120	OVERTIME WAGES	20,204	42,225	42,225
520.582.51211	PERS	82,661	92,991	93,912
520.582.51220	WORKERS' COMPENSATION	16,552	26,569	26,832
520.582.51230	GROUP HEALTH INSURANCE	131,596	131,008	140,599
520.582.51250	CLOTHING ALLOWANCE	5,980	6,200	6,200
520.582.51270	MEDICARE-CITY SHARE	8,839	9,631	9,727
520.582.51275	LIFE INSURANCE	784	928	946
520.582.51280	AFSCME CARE PLAN	4,335	6,120	6,120
	Total - PERSONAL SERVICES	840,846	937,665	955,133
CONTRACTUAL SERVICES:				
520.582.52110	TRAVEL & TRAINING	2,163	10,000	10,000
520.582.52210	UTILITIES-GAS & ELECTRIC	14,125	18,500	18,500
520.582.52222	TELEPHONE LINE CHARGES	3,234	3,000	10,000
520.582.52310	MUNICIPAL GARAGE CHARGES	67,154	97,000	97,000
520.582.52330	RADIO MAINTENANCE	1,642	1,642	1,642
520.582.52480	OTHER PROFESSIONAL SERVICES	25,881	95,087	95,000
520.582.52490	OUTSIDE PRINTING	200	200	200
520.582.52510	MAINTENANCE OF EQUIP	3,758	4,500	4,500
520.582.52520	MAINTENANCE OF FACILITIES	24,000	32,000	35,000
520.582.52820	LICENSES AND PERMITS	319	50,700	700
520.582.52920	MEMBERSHIPS, BOOKS, & PERIODICALS	151	350	350
520.582.52970	UNIFORM RENTAL SERVICE	1,427	3,000	3,000
	Total - CONTRACTUAL SERVICES	144,054	315,979	275,892
COMMODITIES:				
520.582.53100	OFFICE SUPPLIES	951	1,000	1,000
520.582.53220	DRUGS/MEDICAL SUPPLIES	599	600	600
520.582.53230	PURCHASE OF UNIFORMS	3,396	2,600	3,000
520.582.53250	CLEANING SUPPLIES	2,729	3,000	3,000
520.582.53295	TRAFFIC CONTROL SUPPLIES	3,978	4,000	4,000
520.582.53510	SUPPLIES TO MAINTAIN EQUIPMENT	9,025	10,000	10,000
520.582.53520	SUPPLIES TO MAINTAIN BUILDINGS	18,141	-	-
520.582.53525	SEWER MAINTENANCE SUPPLIES	54,632	229,283	185,482
520.582.53610	SMALL TOOLS & EQUIPMENT	5,092	7,000	7,000
520.582.53620	MAJOR TOOLS & EQUIPMENT	15,979	15,511	20,000
	Total - COMMODITIES	114,521	272,994	234,082
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	18,723	31,278	50,000
	Total - CAPITAL OUTLAY	139,201	151,757	170,479
	Grand Total	\$ 1,238,622	\$ 1,678,394	\$ 1,635,586

SEWER FUND
DEBT SERVICE, ADMINISTRATIVE FEES & TRANSFERS

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
DEBT SERVICE				
	DEBT SERVICE:			
520.901.57110	PRINCIPAL PAYMENT	\$ 2,578,000	\$ 689,000	\$ 715,000
520.901.57310	INTEREST ON BONDS	177,080	179,868	161,218
	Total - DEBT SERVICE	2,755,080	868,868	876,218
	Grand Total	\$ 2,755,080	\$ 868,868	\$ 876,218
ADMINISTRATIVE SERVICES				
	CONTRACTUAL SERVICES:			
520.902.52345	ADMINISTRATIVE FEES	\$ 1,298,295	\$ 1,536,710	\$ 1,681,510
520.902.52346	HEALTH ADMIN FEES	26,671	27,471	28,295
	Total - CONTRACTUAL SERVICES	1,324,966	1,564,181	1,709,805
	Grand Total	\$1,324,966	\$1,564,181	\$1,709,805
TRANSFERS				
	TRANSFERS:			
520.915.58190	TRANS TO COMPUTER REPL.	\$ 42,688	\$ 43,969	\$ 45,288
520.915.58220	TRANS TO SEWER CAPITAL RES.	7,342,097	7,459,202	7,483,794
	Total - TRANSFERS	7,384,785	7,503,171	7,529,082
	Grand Total	\$ 7,384,785	\$ 7,503,171	\$ 7,529,082

FUND SUMMARY FOR FUND 525
AIRPORT FUND

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$ 567,960	\$ 414,630	\$ 33,597
REVENUES:			
Charges for Services	\$ -	\$ 8,243	\$ 8,325
Rentals & Leases	268,166	285,000	300,000
Fuel Sales	166,562	150,000	151,500
Transfers	230,215	444,650	444,235
Miscellaneous Revenue	1,636	-	-
TOTAL REVENUES	\$ 666,579	\$ 887,893	\$ 904,060
TOTAL RESOURCES	\$ 1,234,538	\$ 1,302,523	\$ 937,657
EXPENDITURES:			
Personal Services	\$ -	\$ 138,261	\$ 105,137
Contractual Services	538,804	1,046,665	655,500
Commodities	271,106	34,000	34,000
Capital Outlay	9,999	20,000	10,000
Transfers	-	30,000	-
TOTAL EXPENDITURES	\$ 819,909	\$ 1,268,925	\$ 804,637
ENDING BALANCE DECEMBER 31	\$ 414,630	\$ 33,597	\$ 133,020

**AIRPORT FUND
AIRPORT OPERATIONS**

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
PERSONNEL:				
AIRPORT MANAGER (270)				
		0	1	1
PERSONAL SERVICES:				
525.525.51110	SALARIES AND WAGES	\$ -	\$ 90,173	\$ 87,837
525.525.51120	OVERTIME WAGES	-	5,000	-
525.525.51211	PERS	-	13,324	12,297
525.525.51220	WORKERS COMPENSATION	-	3,807	3,514
525.525.51230	GROUP HEALTH INSURANCE	-	24,366	-
525.525.51270	MEDICARE-CITY SHARE	-	1,380	1,274
525.525.51275	LIFE INSURANCE	-	211	215
	Total - PERSONAL SERVICES	-	138,261	105,137
525.525.52110	TRAVEL AND TRAINING	25	2,500	5,000
525.525.52210	UTILITIES-GAS & ELECTRIC	35,070	65,000	80,000
525.525.52222	TELEPHONE LINE CHARGES	171	3,000	1,000
525.525.52310	MUNICIPAL GARAGE CHARGES	47,557	15,000	15,000
525.525.52480	OTHER PROFESSIONAL SERVICE	289,864	638,071	200,000
525.525.52510	MAINTENANCE OF EQUIP	10,087	30,000	45,000
525.525.52520	MAINTENANCE OF LAND & BUILDINGS	101,022	233,594	250,000
525.525.52685	AIRPORT LIABILITY INSURANCE	8,023	11,500	11,500
525.525.52810	PROPERTY TAXES	46,985	47,000	47,000
525.525.52920	MEMBERSHIPS, BOOKS, PERIODICALS	-	1,000	1,000
	Total - CONTRACTUAL SERVICES	538,804	1,046,665	655,500
COMMODITIES:				
525.525.53100	OFFICE SUPPLIES	5	1,000	1,000
525.525.53510	SUPPLIES TO MAINTAIN EQUIP	5,543	15,000	15,000
525.525.53520	SUPPLIES TO MAINTAIN BUILDINGS	8,681	18,000	18,000
525.525.53335	AVIATION FUEL PURCHASES	256,876	-	-
	Total - COMMODITIES	271,106	34,000	34,000
CAPITAL OUTLAY:				
525.525.54350	PURCHASE OF EQUIPMENT	-	10,000	-
525.525.54310	AUTO DEPRECIATION	9,999	10,000	10,000
	Total - CAPITAL OUTLAY	9,999	20,000	10,000
	Grand Total	819,909	1,238,925	804,637

AIRPORT FUND
TRANSFERS OUT

	Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
TRANSFERS			
TRANSFERS:			
Total - TRANSFERS	\$ -	\$ 30,000	\$ -
Grand Total	\$ -	\$ 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 2024 Budget per Capita - \$52.45

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

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$323,676	\$544,615	\$498,404
REVENUES:			
Charges for Services	\$ 145	\$ 4,000	\$ 180,000
Intergovernmental	2,698,982	7,217,361	5,645,099
Transfers	48,000	-	-
Miscellaneous Revenue	1,163	-	-
TOTAL REVENUES	<u>\$2,748,290</u>	<u>\$7,221,361</u>	<u>\$5,825,099</u>
TOTAL RESOURCES	\$3,071,966	\$7,765,976	\$6,323,503
EXPENDITURES:			
Personal Services	\$99,398	\$122,496	\$123,164
Contractual Services	1,825,779	1,527,267	3,394,611
Commodities	1,922	10,300	10,300
Capital Outlay	600,252	5,607,509	2,164,762
TOTAL EXPENDITURES	<u>\$2,527,351</u>	<u>\$7,267,572</u>	<u>\$5,692,837</u>
ENDING BALANCE DECEMBER 31	\$544,615	\$498,404	\$630,666

**PUBLIC TRANSPORTATION FUND
PUBLIC TRANSPORTATION**

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
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	\$64,146	\$66,330	\$68,320
530.530.51120	OVERTIME WAGES	8,840	20,000	20,600
530.530.51211	PERS	10,205	12,086	12,449
530.530.51220	WORKERS' COMPENSATION	5,086	8,000	8,000
530.530.51230	GROUP HEALTH INSURANCE	8,600	8,400	9,500
530.530.51240	UNEMPLOYMENT COMPENSATION	-	5,000	1,717
530.530.51250	CLOTHING ALLOWANCE	600	600	600
530.530.51270	MEDICARE-CITY SHARE	1,094	1,200	1,152
530.530.51275	LIFE INSURANCE	61	100	77
530.530.51280	AFSCME CARE PLAN	765	780	749
	Total - PERSONAL SERVICES	99,398	122,496	123,164
	CONTRACTUAL SERVICES:			
530.530.52210	UTILITIES-GAS & ELECTRIC	9,744	10,000	10,100
530.530.52222	TELEPHONE LINE CHARGES	2,005	8,180	9,000
530.530.52310	MUNICIPAL GARAGE CHARGES	174,294	174,387	180,000
530.530.52330	RADIO MAINTENANCE	1,740	2,000	5,000
530.530.52480	OTHER PROFESSIONAL SERVICES	1,588,049	1,225,000	2,926,419
530.530.52510	MAINTENANCE OF EQUIPMENT	22,136	20,000	126,240
530.530.52520	MAINTENANCE OF FACILITIES	12,369	20,000	60,000
530.530.52810	PROPERTY TAXES	2,113	2,200	2,222
530.530.52880	OTHER OPERATING COSTS	12,954	65,500	74,630
530.530.52920	MEMBERSHIPS,BOOKS & PERIODICAL	375	-	1,000
	Total - CONTRACTUAL SERVICES	1,825,779	1,527,267	3,394,611
	COMMODITIES:			
530.530.53100	OFFICE SUPPLIES	-	1,200	1,200
530.530.53250	CLEANING SUPPLIES	1,922	3,600	3,600
530.530.53510	SUPPLIES TO MAINTAIN EQUIP	-	500	500
530.530.53520	SUPPLIES TO MAINTAIN BLDGS	-	500	500
530.530.53610	SMALL TOOLS & EQUIPMENT	-	4,500	4,500
	Total - COMMODITIES	1,922	10,300	10,300
	CAPITAL OUTLAY:			
530.530.54340	PURCHASE OF VEHICLES	600,252	5,476,009	2,164,762
530.530.54406	TRANSIT CONSTRUCTION PROJECTS	-	131,500	-
	Total - CAPITAL OUTLAY	600,252	5,607,509	2,164,762
	Grand Total	\$2,527,351	\$7,267,572	\$5,692,837

FUND SUMMARY FOR FUND 546
WELLFIELD PROTECTION FUND

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$2,380,659	\$2,558,603	\$2,037,500
REVENUES:			
Charges for Services	\$362,261	\$345,033	\$348,483
Interest Income	33,477	19,910	15,281
TOTAL REVENUES	<u>\$395,737</u>	<u>\$364,943</u>	<u>\$363,764</u>
TOTAL RESOURCES	\$2,776,396	\$2,923,546	\$2,401,264
EXPENDITURES:			
Contractual Services	\$142,079	\$430,311	\$489,256
Capital Outlay	44,045	423,116	-
Transfers	31,669	32,619	33,598
TOTAL EXPENDITURES	<u>\$217,793</u>	<u>\$886,046</u>	<u>\$522,854</u>
ENDING BALANCE DECEMBER 31	\$2,558,603	\$2,037,500	\$1,878,410

WELLFIELD PROTECTION FUND
WELLFIELD PROTECTION

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
	CONTRACTUAL SERVICES:			
546.990.52480	OTHER PROFESSIONAL SERVICES	\$ 87,638	\$ 379,311	\$ 439,156
546.990.52810	PROPERTY TAXES	941	1,000	100
546.990.52980	MISC CONTRACTUAL SERVICE	53,500	50,000	50,000
	Total - CONTRACTUAL SERVICES	142,079	430,311	489,256
	CAPITAL OUTLAY:			
546.990.54506	AERONCA PROPERTY REMEDIATION / WELLFIELD POWER LINE	44,045	423,116	-
	Total - CAPITAL OUTLAY	44,045	423,116	-
	Grand Total	\$ 186,124	\$ 853,427	\$ 489,256

WELLFIELD FUND
ADMINISTRATIVE SERVICES

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
	CONTRACTUAL SERVICES:			
546.902.52345	ADMINISTRATIVE FEES	\$ 31,669	\$ 32,619	\$ 33,598
	Total - CONTRACTUAL SERVICES	31,669	32,619	33,598
	Grand Total	\$31,669	\$32,619	\$33,598

FUND SUMMARY FOR FUND 555
SOLID WASTE FUND

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$400,044	\$498,655	\$688,241
REVENUES:			
Charges for Services	\$3,875,355	\$4,000,061	\$4,440,068
Miscellaneous Revenue	450,141	-	7,035
TOTAL REVENUES	\$4,325,496	\$4,000,061	\$4,447,103
TOTAL RESOURCES	\$4,725,540	\$4,498,716	\$5,135,344
EXPENDITURES:			
Personal Services	\$31,377	\$31,738	\$43,059
Contractual Services	4,192,010	3,775,237	4,354,358
Capital Outlay	3,498	3,500	3,500
TOTAL EXPENDITURES	\$4,226,885	\$3,810,475	\$4,400,917
ENDING BALANCE DECEMBER 31	\$498,655	\$688,241	\$734,427

SOLID WASTE DISPOSAL FUND
LITTER COLLECTION

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
PERSONNEL:				
	ANIMAL CONTROL OFFICER (240)	0.5	0.5	0.5
PERSONAL SERVICES:				
555.905.51110	SALARIES AND WAGES	\$ 22,776	\$ 23,982	\$ 26,366
555.905.51120	OVERTIME WAGES	66	2,500	2,500
555.905.51211	PERS	3,178	3,707	4,042
555.905.51220	WORKERS COMPENSATION	633	1,059	1,108
555.905.51230	GROUP HEALTH INSURANCE	4,300	-	8,516
555.905.51270	MEDICARE-CITY SHARE	323	384	419
555.905.51275	LIFE INSURANCE	101	106	108
	Total - CONTRACTUAL SERVICES	31,377	31,738	43,059
CONTRACTUAL SERVICES:				
555.905.52222	TELEPHONE LINE CHARGES	-	202	-
555.905.52980	MISC CONTRACTUAL SERVICES	20,350	27,750	27,000
	Total - CONTRACTUAL SERVICES	20,350	27,952	27,000
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	\$ 55,225	\$ 63,190	\$ 73,559

**SOLID WASTE DISPOSAL FUND
REFUSE COLLECTION & DISPOSAL**

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
	CONTRACTUAL SERVICES:			
555.990.52210	UTILITIES AND GAS	\$ -	\$ 1,000	\$ 1,000
555.990.52480	OTHER PROFESSIONAL SERVICES	4,091,911	3,683,867	4,225,358
555.990.52520	MAINTENANCE OF FACILITIES	4,323	5,050	10,000
555.990.52980	MISC. CONTRACTUAL SERVICES	75,426	57,368	91,000
	Total - CONTRACTUAL SERVICES	4,171,660	3,747,285	4,327,358
	GRAND TOTAL	\$ 4,171,660	\$ 3,747,285	\$ 4,327,358



SECTION 9

INTERNAL SERVICE FUNDS

EXPENDITURES BY FUND

Fund	Actual 2022	Budget 2023	Budget 2024	\$ Increase / (Decrease)	% Increase / -Decrease
Municipal Garage	\$3,466,785	\$5,134,698	\$5,802,464	\$667,766	13.0%
Employee Benefits	6,127,938	6,996,696	7,136,630	139,934	2.0%
Total	\$9,594,724	\$12,131,394	\$12,939,094	\$807,700	6.7%

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 2024 Budget per Capita - \$113.27

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 2024 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 2024

FUND SUMMARY FOR FUND 605
MUNICIPAL GARAGE FUND

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$6,668,387	\$6,361,570	\$4,323,681
REVENUES:			
Sale of Assets	(\$147)	\$10,960	\$11,070
Interest Income	89,027	159,039	32,428
Garage Charges	2,974,079	2,926,810	2,956,076
Reimbursements	97,009	-	-
TOTAL REVENUES	\$3,159,968	\$3,096,809	\$2,999,574
TOTAL RESOURCES	\$9,828,355	\$9,458,379	\$7,323,255
EXPENDITURES:			
Personal Services	\$546,167	\$699,889	\$730,260
Contractual Services	649,184	728,741	790,388
Commodities	1,138,036	1,245,800	1,251,000
Capital Outlay	1,133,399	2,460,268	3,030,816
TOTAL EXPENDITURES	\$3,466,785	\$5,134,698	\$5,802,464
ENDING BALANCE DECEMBER 31	\$6,361,570	\$4,323,681	\$1,520,791

**MUNICIPAL GARAGE FUND
MUNICIPAL GARAGE**

	Actual Expenditures 2022	Amount Budgeted 2023	Department Budget 2024
PERSONNEL:			
GARAGE SUPERINTENDENT(177)	1	1	1
AUTO MECHANIC (PW7)	5	5	5
INVENTORY CLERK (PW8)	1	1	1
PERSONAL SERVICES:			
605.550.51110 SALARIES & WAGES	\$ 368,784	\$ 456,906	\$ 473,802
605.550.51120 OVERTIME WAGES	2,038	14,645	14,645
605.550.51211 PERS	51,512	66,017	68,383
605.550.51220 WORKERS' COMPENSATION	10,805	18,862	19,538
605.550.51230 GROUP HEALTH INSURANCE	96,373	122,611	132,788
605.550.51250 CLOTHING ALLOWANCE	6,910	7,300	7,300
605.550.51270 MEDICARE-CITY SHARE	5,413	6,837	7,082
605.550.51275 LIFE INSURANCE	507	591	602
605.550.51280 AFSCME CARE PLAN	3,825	6,120	6,120
Total - PERSONAL SERVICES	546,167	699,889	730,260
CONTRACTUAL SERVICES:			
605.550.52110 TRAVEL & TRAINING	1,215	4,500	4,500
605.550.52210 UTILITIES-GAS & ELECTRIC	25,572	50,000	50,000
605.550.52222 TELEPHONE LINE CHARGES	1,101	1,200	1,200
605.550.52310 MUNICIPAL GARAGE CHARGES	4,140	6,000	6,000
605.550.52330 RADIO MAINTENANCE	535	540	540
605.550.52480 OTHER PROFESSIONAL SERVICE	76,868	100,000	120,000
605.550.52490 OUTSIDE PRINTING	-	200	200
605.550.52510 MAINTENANCE OF EQUIP	88,572	97,806	120,000
605.550.52520 MAINTENANCE OF LAND & BLDGS	128,495	151,515	100,000
605.550.52540 VEHICLE PREPARATION COST	11,826	22,032	25,000
605.550.52640 VEHICLE LIABILITY INSURANCE	304,531	282,000	350,000
605.550.52670 BOILER AND MACHINERY	-	4,000	4,000
605.550.52820 LICENSES AND PERMITS	4,415	4,500	4,500
605.550.52920 MEMBERSHIPS,BOOKS & PERIODICALS	-	200	200
605.550.52970 UNIFORM RENTAL SERVICE	1,915	4,248	4,248
Total - CONTRACTUAL SERVICES	649,184	728,741	790,388
COMMODITIES:			
605.550.53100 OFFICE SUPPLIES	636	900	1,000
605.550.53220 DRUGS - MEDICAL SUPPLIES	91	200	300
605.550.53250 CLEANING SUPPLIES	3,467	6,000	6,000
605.550.53310 GASOLINE FOR INHOUSE DIST	418,402	450,000	450,000
605.550.53320 DIESEL FUEL FOR INHOUSE DIST	297,273	343,000	343,000
605.550.53330 OUTSIDE FUEL PURCHASES	34,871	45,000	45,000
605.550.53340 LUBRICANTS	21,561	40,000	40,000
605.550.53510 SUPPLIES TO MAINTAIN EQUIP	342,363	325,000	330,000
605.550.53520 SUPPLIES TO MAINTAIN BUILDINGS	7,553	15,000	15,000
605.550.53530 MUNICIPAL GARAGE SUPPLIES	3,850	4,500	4,500
605.550.53610 SMALL TOOLS & EQUIPMENT	1,388	1,200	1,200
605.550.53620 MAJOR TOOLS & EQUIPMENT	6,581	15,000	15,000
Total - COMMODITIES	1,138,036	1,245,800	1,251,000
CAPITAL OUTLAY:			
605.550.54310 AUTOS & TRUCKS DEPR	8,380	8,580	8,580
605.550.54311 RADIO DEPRECIATION	236	236	236
605.550.54320 OFFICE MACHINERY & EQUIPMENT	-	2,000	2,000
605.550.54340 PURCHASE OF VEHICLES	1,047,458	2,309,041	1,905,000
605.550.54360 OTHER EQUIPMENT	-	37,411	-
Total - CAPITAL OUTLAY	1,133,399	2,460,268	3,030,816
Grand Total	\$ 3,466,785	\$ 5,134,698	\$ 5,802,464

FUND SUMMARY FOR FUND 661
EMPLOYEE BENEFITS FUND

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$1,712,984	\$2,156,326	\$2,422,842
REVENUES:			
Health Insurance Payments	\$6,016,876	\$7,057,409	\$6,617,799
Miscellaneous Revenue	554,405	205,803	207,861
TOTAL REVENUES	\$6,571,281	\$7,263,212	\$6,825,660
TOTAL RESOURCES	\$8,284,265	\$9,419,538	\$9,248,502
EXPENDITURES:			
Contractual Services	\$6,127,938	\$6,996,696	\$7,136,630
TOTAL EXPENDITURES	\$6,127,938	\$6,996,696	\$7,136,630
ENDING BALANCE DECEMBER 31	\$2,156,326	\$2,422,842	\$2,111,872

EMPLOYEE BENEFITS FUND
EMPLOYEE BENEFITS

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
	CONTRACTUAL SERVICES:			
661.990.52421	MEDICAL	\$ 3,615,519	\$ 4,413,242	\$ 4,501,507
661.990.52422	DENTAL	86,418	134,141	136,824
661.990.52423	PRESCRIPTION DRUG CLAIMS	1,130,383	1,070,490	1,091,900
661.990.52424	ADMINISTRATIVE FEE	241,673	355,461	362,570
661.990.52425	STOP LOSS	1,012,788	955,819	974,935
661.990.52427	VISION PLAN	7,995	10,009	10,209
661.990.52428	EMPLOYEE WELLNESS PROGRAM	33,161	44,256	45,141
661.990.52480	FLEX SPENDING EXPENSE	-	13,278	13,544
	Total - CONTRACTUAL SERVICES	6,127,938	6,996,696	7,136,630
	Grand Total	\$6,127,938	\$6,996,696	\$7,136,630



SECTION 10

TRUST FUNDS

EXPENDITURES BY FUND

Fund	Actual 2022	Budget 2023	Budget 2024	\$ Increase / (Decrease)	% Increase / -Decrease
Police Relief and Pension	\$1,296,480	\$1,404,188	\$1,413,786	\$9,598	0.7%
Fire Relief and Pension	1,592,101	1,552,127	1,724,349	172,222	11.1%
Total	\$2,888,580	\$2,956,315	\$3,138,135	\$181,820	6.2%

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

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY	\$1,088,968	\$1,344,014	\$1,376,226
REVENUES:			
Property Taxes	\$231,723	\$230,000	\$232,300
Intergovernmental	26,387	26,400	26,664
Transfers	1,293,416	1,180,000	1,215,400
TOTAL REVENUES	\$1,551,526	\$1,436,400	\$1,474,364
TOTAL RESOURCES	\$2,640,494	\$2,780,414	\$2,850,590
EXPENDITURES:			
Contractual Services	\$3,064	\$4,682	\$4,729
Transfers	1,293,416	1,399,506	1,409,057
TOTAL EXPENDITURES	\$1,296,480	\$1,404,188	\$1,413,786
ENDING BALANCE DECEMBER 31	\$1,344,014	\$1,376,226	\$1,436,804

POLICE RELIEF AND PENSION FUND
POLICE PENSION

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
	CONTRACTUAL SERVICES:			
725.990.52240	BUTLER COUNTY COLLECTION FEE	\$3,064	\$4,682	\$4,729
	Total - CONTRACTUAL SERVICES	3,064	4,682	4,729
	TRANSFERS:			
725.990.58110	TRANS TO GENERAL FUND	1,293,416	1,399,506	1,409,057
	Total - TRANSFERS	1,293,416	1,399,506	1,409,057
	Grand Total	\$1,296,480	\$ 1,404,188	\$ 1,413,786

FUND SUMMARY FOR FUND 726
FIRE RELIEF AND PENSION FUND

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$1,093,767	\$1,348,813	\$1,454,086
REVENUES:			
Property Taxes	\$231,723	\$230,000	\$232,300
Intergovernmental	26,387	26,400	26,663
Transfers	1,589,037	1,401,000	1,443,030
TOTAL REVENUES	<u>\$1,847,147</u>	<u>\$1,657,400</u>	<u>\$1,701,993</u>
TOTAL RESOURCES	\$2,940,914	\$3,006,213	\$3,156,079
EXPENDITURES:			
Contractual Services	\$3,064	\$4,682	\$4,729
Transfers	1,589,037	1,547,445	1,719,620
TOTAL EXPENDITURES	<u>\$1,592,101</u>	<u>\$1,552,127</u>	<u>\$1,724,349</u>
ENDING BALANCE DECEMBER 31	\$1,348,813	\$1,454,086	\$1,431,730

FIRE RELIEF AND PENSION FUND
FIRE PENSION

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
	CONTRACTUAL SERVICES:			
726.990.52240	BUTLER COUNTY COLLECTION FEE	\$ 3,064	\$ 4,682	\$ 4,729
	Total - CONTRACTUAL SERVICES	3,064	4,682	4,729
	TRANSFERS:			
726.990.58110	TRANS TO GENERAL FUND	1,589,037	1,547,445	1,719,620
	Total - TRANSFERS	1,589,037	1,547,445	1,719,620
	Grand Total	\$ 1,592,100	\$ 1,552,127	\$ 1,724,349



SECTION 11

FEDERAL GRANT FUNDS

EXPENDITURES BY FUND

Fund	Actual 2022	Budget 2023	Budget 2024	\$ Increase / (Decrease)	% Increase / -Decrease
HOME Program	\$242,389	\$416,136	\$1,854,007	\$1,437,871	345.5%
Community Development Act 1974	597,554	2,042,245	742,828	(1,299,417)	-63.6%
Community Development Act Escrow	(730)	25,550	25,000	(550)	-2.2%
Total	\$839,212	\$2,483,931	\$2,621,835	\$138,454	5.6%

Table 11.1 Federal Grant expenditures

Definition of Federal Grant Funds

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

HOME Program

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

Community Development Act Escrow Fund

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

Community Development Act 1974 Fund

This grant funds activities including both traditional redevelopment projects and economic development activities through the Office of Community Planning and Development of the U.S. Department of Housing and Urban Development. Specific programs slated for 2024 are emergency housing rehabilitation and code enforcement. Funding is also designated for local programs such as fair housing and sponsoring of neighborhood improvement programs.

FUND SUMMARY FOR FUND 254 HOME FUND			
	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$106,106	\$88,877	\$27,941
REVENUES:			
Intergovernmental	\$225,159	\$355,200	\$2,130,136
TOTAL REVENUES	\$225,159	\$355,200	\$2,130,136
TOTAL RESOURCES	\$331,266	\$444,077	\$2,158,077
EXPENDITURES:			
Contractual Services	\$242,389	\$416,136	\$1,854,007
TOTAL EXPENDITURES	\$242,389	\$416,136	\$1,854,007
ENDING BALANCE DECEMBER 31	\$88,877	\$27,941	\$304,070

HOME PROGRAM FUND
HOME PROGRAM

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
	CONTRACTUAL SERVICES:			
254.990.52885	CD CONT SERVICES	28,432	40,000	40,000
254.990.52888	FIRST TIME HOMEBUYERS ASSIST	213,957	100,000	100,000
254.990.52889	HOUSING CONSTRUCTION SUBSIDY	-	276,136	1,714,007
	Total - CONTRACTUAL SERVICES	242,389	416,136	1,854,007
	Grand Total	\$242,389	\$416,136	\$1,854,007

FUND SUMMARY FOR FUND 429 COMMUNITY DEVELOPMENT FUND			
	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$190,641	\$222,275	\$15,030
REVENUES:			
Intergovernmental	\$619,095	\$1,835,000	\$885,000
TOTAL REVENUES	\$629,188	\$1,835,000	\$885,000
TOTAL RESOURCES	\$819,829	\$2,057,275	\$900,030
EXPENDITURES:			
Contractual Services	\$597,554	\$1,072,330	\$742,828
Capital Outlay	0	969,915	0
TOTAL EXPENDITURES	\$597,554	\$2,042,245	\$742,828
ENDING BALANCE DECEMBER 31	\$222,275	\$15,030	\$157,202

**COMMUNITY DEVELOPMENT ACT 1974 FUND
COMMUNITY DEVELOPMENT**

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
	CONTRACTUAL SERVICES:			
429.931.52880	ADMINISTRATION OTHER OPERATING COSTS (Combined Bel \$	7,500	\$ -	\$ -
429.931.52885	ADMINISTRATION CD CONT SERVICES (CDP Contract)	187,113	235,546	148,565
429.933.52880	OTHER OPERATING COST - FAIR HOUSING	15	-	-
429.933.52995	FAIR HOUSING (LEGAL AID)	-	23,883	26,650
429.933.52996	COMMUNITY CENTER (JOB TRAINING AND SUMMER)	263,505	221,984	74,746
429.934.52880	VIP OTHER OPERATING EXPENSES (COVID 19 Expenses)	-	21,734	-
429.942.52530	DEMOLITION COSTS	-	50,002	-
429.942.52885	DEMOLITION COSTS-CD CONTRACT SVC	13,515	-	-
429.949.52885	CD CONT SERVICES - LEGAL AID	13,256	903	-
429.958.52881	CDBG RECREATION	32,000	-	-
429.972.52870	EMERGENCY REPAIR - REHAB	50,000	145,000	70,000
429.973.52480	HOUSING REHAB REVOLVING LOAN EXPENSE	4,276	-	-
429.973.52880	HOUSING REHAB OTHER OPERATING COSTS	-	298,280	422,867
429.974.52880	CODE ENF. OTHER OPERATING COSTS	20,000	-	-
429.979.52880	PUBLIC SVCS OTHER OPERATING COSTS	6,374	75,000	-
	Total - CONTRACTUAL SERVICES	597,554	1,072,330	742,828
429.978.54520	RESIDENTIAL STREET PAVING	-	663,945	-
429.977.54550	PARK FACILITIES	-	305,970	-
	Total - CAPITAL OUTLAY	-	969,915	-
	Grand Total	\$597,554	\$2,042,245	\$742,828

**FUND SUMMARY FOR FUND 736
COMMUNITY DEVELOPMENT ACT ESCROW FUND**

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING BALANCE: JANUARY 1	\$25,871	\$36,160	\$70,855
REVENUES:			
Interest Income	\$0	\$0	\$0
Miscellaneous	9,559	60,245	60,245
TOTAL REVENUES	<u>\$9,559</u>	<u>\$60,245</u>	<u>\$60,245</u>
TOTAL RESOURCES	\$35,430	\$96,405	\$131,100
EXPENDITURES:			
Contractual Services	(\$730)	\$25,000	\$25,000
Interest Returned to HUD	-	550	-
TOTAL EXPENDITURES	<u>(730)</u>	<u>25,550</u>	<u>25,000</u>
ENDING BALANCE DECEMBER 31	\$36,160	\$70,855	\$106,100

COMMUNITY DEVELOPMENT ESCROW FUND
CD ESCROW

		Actual Expenditures 2022	Amount Budgeted 2023	Amount Budgeted 2024
	CONTRACTUAL SERVICES:			
736.990.52480	OTHER PROFESSIONAL SERVICES	\$0	\$25,000	\$25,000
736.990.52980	CONTR SVC-BANK SERVICE CHG	(730)	-	-
	Total - CONTRACTUAL SERVICES	(730)	25,000	25,000
	LOANS:			
736.990.55801	INTEREST RETURNED TO HUD	-	550	-
	Total - LOANS	-	550	-
	Grand Total	(\$730)	\$25,550	\$25,000



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

HISTORY TIME LINE

1900	Cornerstone of American Rolling Mill Co. (ARMCO) was laid July 12, 1900
1909	Middletown train depot was built on Charles Street near Central Ave.
1910	Population of 13,152
<u>Year</u>	<u>Event</u>
1913	Great Flood
1914	Harrison L. Dell, First Middletown Judge
1917	Middletown Hospital opened
1922	Manchester Hotel opened.
1923	John B. Tytus built the first continuous sheet mill in the world.
1925	Middletown's first traffic light installed at Central and Broad
1929	Miami-Erie Canal officially closed
1930	Population of 29,932
1932	The Jug, first drive-in diner in Miami Valley opened
1940	Population of 31,220
1940	The first Aeronca plane was completed in Middletown on June 5, 1940
1949	Voters approved change in Charter establishing manager – commission type government
1958	Middletown named All American City for 1957; First shopping center built Construction for I-75 began
1960	Population of 42,115
1960	Jerry Lucas wins Olympic gold medal for basketball in Rome
1966	Middletown Campus of Miami University opens
1970	Population of 48,767
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

HISTORY TIME LINE

<u>Year</u>	<u>Event</u>
2000	Population of 51,605
2000	Roof is removed from City Centre Mart and traffic is reopened on Central Avenue and Broad Streets
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
2023	Population of 51,478



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

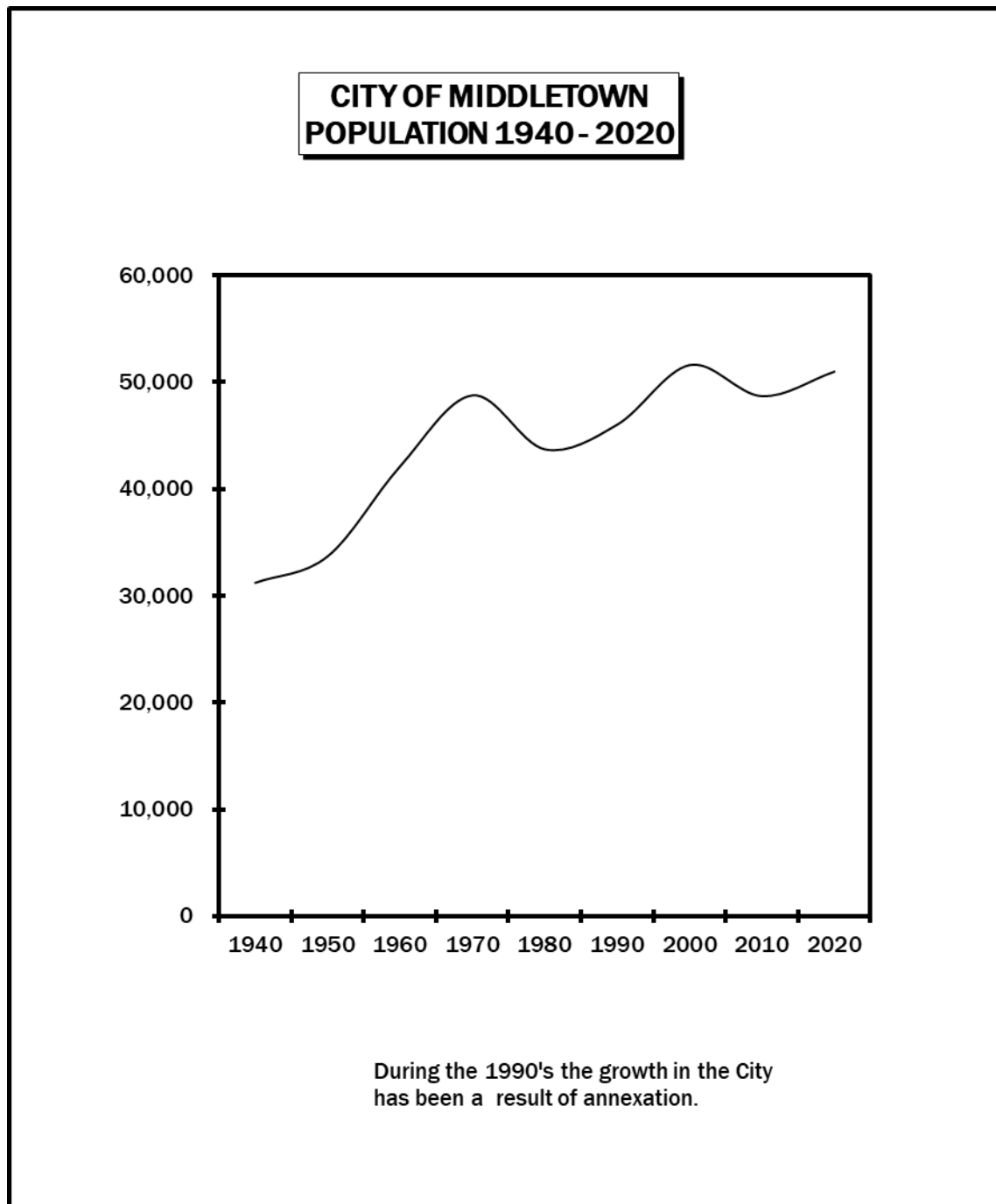
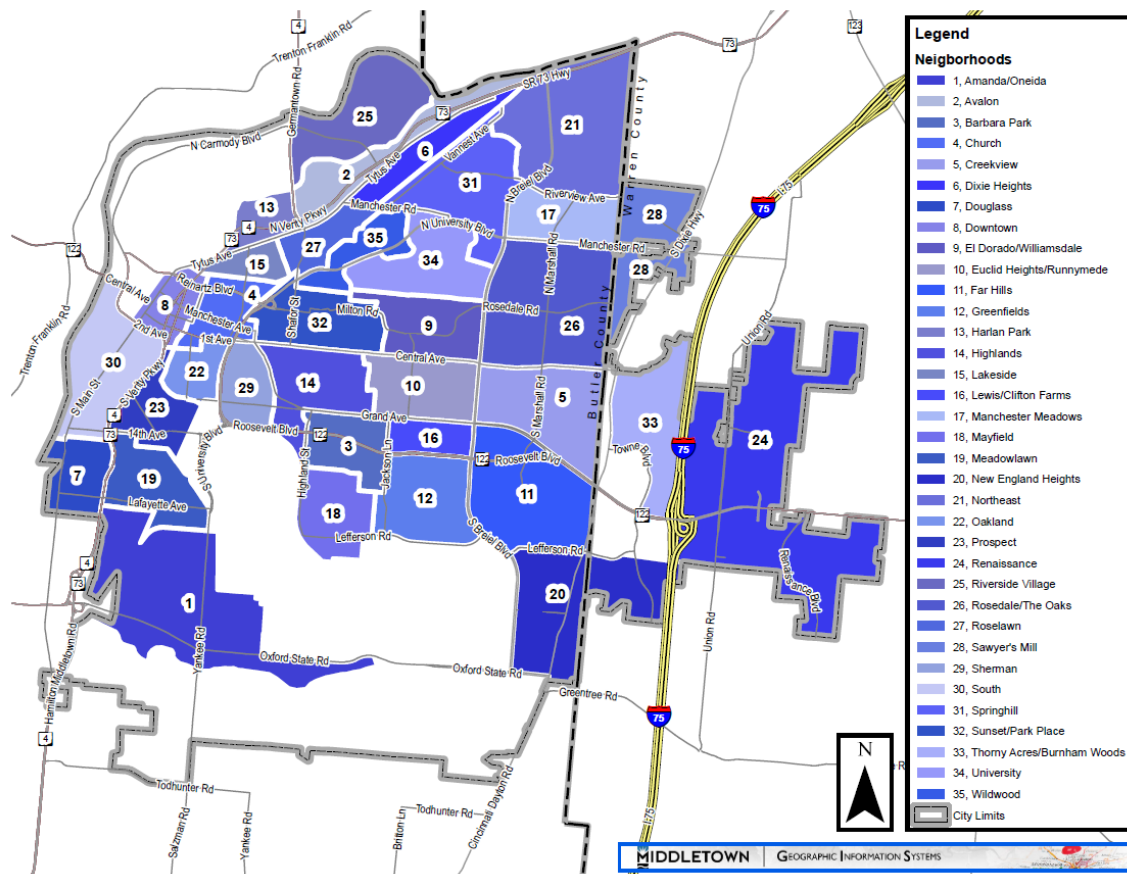


Figure 12.1. Population of the City of Middletown from 1940 through 2020 (data from U.S. Census Bureau)

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



**CITY OF MIDDLETOWN, OHIO
MISCELLANEOUS STATISTICS
December 31, 2023**

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	80
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 Departments

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	YEAR 2020			YEAR 2011		
	Employees	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	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.
Base Rate	A fixed monthly utility charge that includes customer charges and usage charges that independent other charges and/or adjustments.

GLOSSARY

Basis of Accounting	A term used to refer when revenues, expenditures, expenses and transfers are recognized in the accounts and reported on the financial statements, specifically relating to the timing of measurements.
BCEMA	Butler County Emergency Management Agency
BCHD	Butler County Health Department
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
CMHD	City of Middletown Health Department
COM	City of Middletown

GLOSSARY

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).
Estimated Revenue	Amount of projected revenue to be collected during the fiscal year

GLOSSARY

Expenditures	Cash payments for goods received, services rendered, or debt obligations.
FAA	Federal Aviation Administration, the federal agency that governs the operations of the nation's airports.
FBO	Fixed Base Operator, operates an airport and provides aviation services such as fuel, parking and hangar space to the aviation community.
FTA	Federal Transit Authority
FTE	Full time equivalent, most commonly used when referring to part time employees. A total of 2,080 hours represent one full time employee.
Federal Grant Fund	A fund created to account for financial resources provided by the Federal Government to be used for specific expenditures authorized by the specific federal grant awarded to the City.
Final Budget	Term used to describe revenues and expenditures for the year beginning January 1 and ending December 31 adopted by Council.
Financial Plan	A multi-year financial forecast of all revenues and expenditures of the City for all major funds. This forecast is the basis of the City's annual budget.
Fiscal Year	A twelve month period used for accounting purposes. Used to differential a budget or financial year from the calendar year.
Forecasting	A process of analyzing data to determine future trends.
Full time equivalent	Ratio of total number of paid hours (part time or grant employees) by the number of working hours (2,080 hours for a full time employee) per year
Function	Related activities intended for the same purpose. Example: Police and fire perform the function of public safety.
Fund	A fiscal and accounting entity with a self-balancing set of accounts that records all financial transactions for specific activities. The fund types in the budget are: Capital Projects, Debt Service, Enterprise, Federal Grants, General, Internal Service, Special Assessments, Special Revenue, and Trust.
Fund Balance	The difference between assets and liabilities reported in a fund.
GAAP	Generally Accepted Accounting Principles, rules and procedures that serve as the norm for the fair presentation of financial statements.
GASB	The Governmental Accounting Standards Board (GASB) is an independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments.
GIS	Geographic Information System – computer system that illustrates geographic details of land and/or property

GLOSSARY

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.
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,

GLOSSARY

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.
NTE	Construction and asset management company assisting in the construction of the Middletown Energy Center

GLOSSARY

NSP	Neighborhood Stabilization Program – a federal grant program with goals to stabilize neighborhoods
ODH	Ohio Department of Health
ODOT	Ohio Department of Transportation
OEDA	Ohio Economic Development Association
OEPA	Ohio Environmental Protection Agency
OKI	Ohio, Kentucky, and Indiana tristate area
OPWC	Ohio Public Works Commission which was created to assist in financing local public infrastructure improvements under the State Capital Improvements Program and the Local Transportation Improvements Program.
OVI	Operating a Vehicle Impaired
Obligations	Amounts which are owed including liabilities and encumbrances
Operating Expenses	Day to day expenses necessary to the maintenance of the enterprise. Operating expenses include payroll, employee benefits, depreciation, repairs, etc.
Operating Revenue	Revenue or funds received as income to pay for ongoing day to day operations.
PAFR	Popular Annual Financial Report
PERS	Public Employees Retirement System
PPE	Personal Protective Equipment
Pandemic	A disease prevalent over a whole country of the world.
Personal Services	An expenditure category which includes all City employee salary and fringe benefit costs.
Pool	A cost sharing arrangement among independent entities. The City purchases its liability coverages through an intergovernmental insurance pool.
RFP	Request for proposal
RFQ	Request for quote
ROI	Return on investment
Real Property	Property which is land, buildings, or other capital improvement which become an

GLOSSARY

	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.
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

GLOSSARY

	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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