



City of Middletown, Ohio

2025 Budget

**January 1, 2025 to
December 31, 2025**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Middletown
Ohio**

For the Fiscal Year Beginning

January 01, 2024

Christopher P. Morill
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, 2024**. 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, 2025**

Legislative

Mayor	Elizabeth Slamka
Vice Mayor	Steven L. West
City Council Member.....	Jennifer L. Carter
City Council Member.....	Paul A. Horn
City Council Member.....	Paul J. Lolli

Executive/Administrative

City Manager	Ashley N. Combs
Assistant City Manager.....	Nathan E. Cahall
Community & 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
Police Chief	Earl R. Nelson
Public Works & Utilities Director.....	Scott D. Tadych

TABLE OF CONTENTS

Distinguished Budget Presentation Award	i
City of Middletown Officials	ii
Table of Contents	iii
Tables and Figures	vi

CITY OVERVIEW – Section 1

Budget Message	1
Foundation Principles	6
Financial Policies and Goals	7
Strategic Summary 2025	14
Middletown, City in Brief	19
2024 Performance Metrics	40

BUDGET OVERVIEW – Section 2

Introduction/Financial Plan/Budget Process	1
Budget Calendar	2
Amendments to the Budget	3
Budget Basis	3
Fiscal History	4
Current Financial Environment	7
Current Major Fund Financial Pro Forma	
Projections	8
Major Programs and Functions	9
Budgetary Fund Chart	18
Fund Classifications	19
Fund Structure	20
2025 Budget Summaries by Fund	22
Matrix by Fund Classification	24
Combined Funds – 2025 Budget Summary	31
Major Revenues–Trends and Assumptions	32
Major Expenditures–Trends and Assumptions	38
Major Funds – Purposes and Resources	45
Changes in Ending Balance – All Funds	53
Personnel Count by Department	56
Personnel History	58
Organizational Chart	62
Organizational Chart Fund Descriptions	63
Other Fund Descriptions	64
Department and Fund Relationship	66
Fund Support for Departments/Divisions	67

GENERAL FUND – Section 3

General Fund Revenue	1
General Fund Expenditures	4
General Fund – Annual Budget by Departments	8
General Fund Summary	10
General Fund Descriptions, Revenue and Expenditure Summaries, 2025 Departmental Goals:	

City Council Office	11
Department Summary of Expenditures	12
City Manager’s Office	14
Human Resources Division	16
Law Division	17
Communications Division	19
Department Summary of Expenditures	20
Event Center	25
Community Center	26
Recreation	27
Information Systems	28
Department Summary of Expenditures	30
Finance Department	32
Department Summary of Expenditures	33
Finance Administration	34
Treasury	35
Purchasing	36
Community & Economic Development	37
Department Summary of Expenditures	39
Building Inspection	43
Division of Fire	44
Department Summary of Expenditures	46
Fire Administration	47
Fire Operations	48
Fire Training/Prevention	49
Division of Police	50
Department Summary of Expenditures	53
Police Administration	54
Criminal Investigation	55
Narcotics	56
Uniform Patrol	57
Police Services	58
Police & Fire Dispatch	59
Jail Management	60
Public Works & Utilities Department	
(General Fund Divisions)	
Building Maintenance	61
Engineering	62
Parks Maintenance	63
Department Summary of Expenditures	65
Street Lighting	69
Debt Service Department	70
Non-Departmental Summary of Expenditures	72
Transfers-Out Summary of Expenditures	74

SPECIAL REVENUE FUNDS – Section 4

Special Revenue Fund Descriptions and Expenditure Summary	1
City Income Tax Fund	5
Tax Fund Summary	6
Taxation Division	7
City Income Tax Transfers-Out	8

TABLE OF CONTENTS

Public Safety Levy Fund	9
Street Levy Fund	11
Auto and Gas Tax Fund	13
Fund Summary	19
Electronic Maintenance	20
Street Maintenance	21
Grounds Maintenance	22
Conservancy Fund Summary	23
Health & Environment Fund	25
Fund Summary	29
Emergency Medical Service (EMS)	
Fund Summary	31
UDAG Fund Summary	33
Municipal Court Computerization Fund	
Summary	35
Law Enforcement Trust Fund Summary	37
Law Enforcement Mandatory Drug Fine	
Fund Summary	39
Probation Services Fund Summary	41
Termination Pay Fund Summary	43
Indigent Driver/Alcohol Treatment Fund	
Summary	45
Enforcement/Education Fund Summary	47
Civic Development Fund Summary	49
Municipal Court Fund	51
Municipal Court Fund Summary	53
Police Grant Fund Summary	55
Court IDIAM Fund Summary	57
Court Special Projects Fund Summary	59
Nuisance Abatement Fund Summary	61
Senior Citizens Levy Fund Summary	63
Fire Station Levy Fund Summary	65
American Rescue Plan Fund Summary	67
One Ohio Opioid Settlement	69
Butler Co. ARPA	71

DEBT SERVICE FUNDS – Section 5

Debt Service Funds Descriptions and Expenditure	
Summary	1
Tax Increment Financing District	
Reference Map	3
Debt Table	4

General Obligation Bond Retirement Fund	
Summary	7
Special Assessment Bond Retirement Fund	
Summary	9
East End/Towne Boulevard Tax Increment	
Financing Fund Summary	11
Downtown Tax Increment Financing Fund	
Summary	13
Aeronca Tax Increment Financing Fund	

Summary	15
Airport/Riverfront Tax Increment Financing	
Fund Summary	17
Miller Road North Tax Increment Financing	
Fund Summary	19
Towne Mall/Hospital Tax Increment Financing	
Fund Summary	21
Renaissance North Tax Increment Financing	
Fund Summary	23
Renaissance South Tax Increment Financing	
Fund Summary	25
Sawyer's Mill Tax Increment District	
Fund Summary	27
Greentree Industrial Park Tax Increment District	
Fund Summary	29
Made Industrial Park Tax Increment District	
Fund Summary	31
South Yankee Rd Tax Increment District Fund	
Summary	33
Towne Mall Tax Increment District Fund	
Summary	35

CAPITAL IMPROVEMENT FUNDS – Section 6

Capital Improvement Fund Descriptions and	
Expenditure Summary	1
Policies for Capital Improvement Projects	3
Impacts of Capital Investments on Operating	
Budget	3
Capital Improvement Plan Projections	5
Capital Improvement Program Project	
Descriptions	8
Capital Improvement Fund Summary	10
East End Development Fund Summary	12
Acquisition for Parks Fund Summary	14
Downtown Improvements Fund Summary	16
Economic Dev. Bond Service Fund Summary	18
Airport Improvement Fund Summary	20
Water Capital Reserve Fund Project	
Descriptions	22
Water Capital Reserve Fund Summary	23
Storm Water Capital Reserve Fund Project	
Descriptions	25
Storm Water Capital Reserve Fund	26
Sewer Capital Reserve Fund Project Descrip.	28
Sewer Capital Reserve Fund	29
Computer Replacement Fund	31
Property Development Fund	33

TABLE OF CONTENTS

SPECIAL ASSESSMENT FUNDS – Section 7

Special Assessment Fund Descriptions and Expenditure Summary	1
2023 Sidewalk, Curb, & Gutter Fund Summary	2
2024 Sidewalk, Curb, & Gutter Fund Summary	4
2025 Sidewalk, Curb, & Gutter Fund Summary	6

ENTERPRISE FUNDS – Section 8

Enterprise Fund Descriptions and Expenditure Summary	1
Water Fund	4
Water Fund Summary	9
Water Administration	10
Water Treatment	11
Water Maintenance	12
Water Fund Debt Service	13
Administrative Services	13
Water Fund Transfers-Out	13
Storm Water Fund	14
Storm Water Fund Summary	17
Storm Water Maintenance	18
Administrative Services	19
Storm Water Fund Transfers-Out	19
Sewer Fund	20
Sewer Fund Summary	25
Sewer Administration	26
Water Reclamation	27
Sewer Maintenance	28
Public Works & Utilities Administration	29
Sewer Fund Debt Service	30
Administrative Services	30
Sewer Fund Transfers-Out	30
Airport Fund Summary	31
Airport Operations	32
Airport Fund Transfers-Out	33
Transit Fund	34
Transit Fund Summary	35
Wellfield Protection Fund Summary	36
Wellfield Protection	37
Administrative Services	38
Solid Waste Disposal Fund Summary	39
Litter & Waste Collection	40
Solid Waste Disposal	41

INTERNAL SERVICE FUNDS – Section 9

Internal Service Fund Descriptions and Expenditure Summary	1
--	---

Municipal Garage Fund	2
Municipal Garage Fund Summary	3
Employee Benefits Fund Summary	5

TRUST FUNDS – Section 10

Trust Fund Descriptions and Expenditure Summary	1
Police Relief and Pension Fund Summary	2
Fire Relief and Pension Fund Summary	4

FEDERAL GRANT FUNDS – Section 11

Federal Grants Fund Descriptions and Expenditure Summary	1
HOME Fund Summary	2
Community Development Fund Summary	4
Community Development Act Escrow Fund Summary	6

STATISTICS & MISCELLANEOUS – Section 12

Middletown History Time Line	1
Middletown Neighborhoods Map	5
Statistics and Demographics	6

GLOSSARY – Section 13

Glossary	1
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INDEX – Section 14

Index	1
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TABLES AND FIGURES

Table	Figure	Title	Section/Page
2.1		Major Fund Financial Plans	2-8
2.2		Major Programs & Functions – Public Safety	2-9
2.3		Major Programs & Functions – Police	2-10
2.4		Major Programs & Functions – Fire	2-11
2.5		Major Programs & Functions – Community Environment.....	2-11
2.6		Major Programs & Functions – Capital & Special Assessment	2-13
2.7		Major Programs & Functions – Internal Service	2-13
2.8		Major Programs & Functions – General Government.....	2-14
2.9		Major Programs & Functions – Leisure.....	2-14
2.10		Major Programs & Functions – Court	2-15
2.11		Major Programs & Functions – Health	2-15
2.12		Major Programs & Functions – Streets	2-16
2.13		Major Programs & Functions – Other	2-16
2.14		Major Programs & Functions – Other Agencies.....	2-17
	2.1	Percentage of Budget by Major Function/Program	2-17
2.15		Revenue History of All Funds	2-32
	2.2	Revenue History – All Funds	2-33
2.16		Revenue History - Charges for Services for All Funds.....	2-34
2.17		Revenue History - Intergovernmental Revenues for All Funds	2-34
2.18		Revenue History - Intergovernmental Revenue of Governmental Funds ...	2-35
2.19		Revenue History - Local Government Fund & Commercial Activities Tax..	2-35
	2.3	Revenue History - Income Tax History	2-37
	2.4	Revenue Sources for All Funds Combined	2-37
	2.5	Expenditure History by Year/Category for All Funds	2-38
2.20		Expenditure History of Personal Services.....	2-38
2.21		Expenditure History of Contractual Services.....	2-41
2.22		Expenditure History of Commodities	2-42
2.23		Expenditure History of Capital Outlay	2-43
	2.6	Expenditure of All Funds by Category for 2025.....	2-44
	2.7	General Fund Revenue History -Property Taxes & Intergovernmental	2-47
	2.8	General Fund Expenditure History	2-48
2.24		General Fund Personnel Expenditure History.....	2-49
2.25		General Fund Contractual Services Expenditure History	2-49
2.26		General Fund Commodities Expenditure History	2-49
2.27		General Fund Capital Outlay Expenditure History	2-50
2.28		City Income Tax and Public Safety Levy Revenue History	2-52
2.29		Funds Supported by City Income Tax.....	2-52
2.30		Fund Support for Departments/Divisions	2-66
	2.9	Explanation of Account Distribution Coded	2-66
	3.1	General Fund Revenue Sources	3-1
3.1		General Fund Revenue Comparison by Category – Five Year History	3-2
	3.2	Income Tax as a Percent of General Fund Revenue	3-2
	3.3	Butler County Property Tax Distribution	3-3
	3.4	Property Tax Distribution of the City's share of Property Taxes.....	3-3
3.2		General Fund department expenditures 2023-2025.....	3-5

TABLES AND FIGURES

Table	Figure	Title	Section/Page
	3.5	General Fund department expenditures by department for 2025	3-5
3.3		General Fund expenditure by category – Five Year History.....	3-6
	3.6	General Fund budget by category	3-6
	3.7	General Fund budget – Public Safety expenditures by category.....	3-7
	3.8	General Fund budget (excluding public safety) by category	3-7
	3.9	Ten year comparison of General Fund revenues and expenditures.....	3-9
4.1		Special Revenue Expenditures by Fund.....	4-1
	4.1	City Income Tax Receipts 2025 and History.....	4-2
	4.2	Source of Auto & Gas Tax Revenues	4-2
	4.3	Source of Municipal Court Revenues.....	4-4
4.2		Transfers of the City Income Tax receipts to other funds for 2023-2025 ...	4-5
	4.4	Distribution of the City Income Tax receipts to other funds for 2025	4-5
4.3		Auto & Gas Tax Fund revenue sources for 2023-2025	4-13
4.4		Auto & Gas Tax Fund division expenditures for 2023-2025.....	4-13
	4.5	Auto & Gas Tax Fund revenues & division expenditures for the year 2025	4-13
4.5		Health & Environment Fund revenue sources for 2023-2025	4-25
4.6		Health & Environment Fund expenditures for 2023-2025	4-25
	4.6	Health & Environment Fund revenues and expenditures for 2025	4-25
5.1		Debt Service expenditures by fund.....	5-1
5.2		General Obligation debt table	5-4
6.1		Capital Improvement expenditures by fund	6-1
	6.1	Year 2024 budgeted expenditures from CIP Fund	6-1
7.1		Special Assessment Fund expenditures by fund	7-1
8.1		Enterprise Fund expenditures by fund	8-1
8.2		Water Fund revenues for 2023-2025.....	8-4
8.3		Water Fund division expenditures for 2023-2025	8-4
	8.1	Water Fund revenues and division expenditures for year 2025.....	8-4
	8.2	Comparison of water & sewer rates in area communities.....	8-5
8.4		Storm Water Fund revenues for 2023-2025.....	8-14
8.5		Storm Water Fund division expenditures for 2023-2025	8-14
	8.3	Storm Water Fund revenues and division expenditures for year 2025.....	8-14
8.6		Sewer Fund revenues for 2023-2025.....	8-20
8.7		Sewer Fund division expenditures for 2023-2025	8-20
	8.4	Sewer Fund revenues and division expenditures for year 2025	8-20
9.1		Internal Services Fund expenditures by fund	9-1
10.1		Trust Fund expenditures	10-1
11.1		Federal Grant expenditures	11-1
12.1		City of Middletown Population 1940 to 2020.....	12-4



SECTION 1

CITY OVERVIEW

March 15, 2025

Honorable Mayor Slamka
Middletown City Council
Citizens of Middletown

It is my distinct privilege to hereby submit the 2025 City of Middletown Adopted Budget. This document contains the recommended expenditure levels for each of the City's funds covering the period January 1, 2025 through December 31, 2025.

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 2025 budget reflects the City's commitment to work toward fulfilling these goals.

The 2025 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 2025, 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. Our 2025 General Fund proposal witnesses significant use of general fund reserves to make key investments in people, projects, and programs.

Myself, and City staff, continue to work 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 town homes; 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 Refresh Process that will refresh and re-imagine 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 2024 including:

- Waffle House
- Little Caesars
- Dollar Tree
- Starvin' Marvin's
- U Haul of Middletown
- Bilby's Ballroom
- Irie Smoothie
- Dwyer Crematorium
- Viviana Nails and More
- Sunoco
- Turan CDL School
- Hensley Auto Group, LLC

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.

2025 Budget

The City of Middletown 2025 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 2025 budget totals \$230,971,307 for expenditures and \$204,436,537 for revenues, minus other sources. Other sources include transfers in/out, loans to/from other funds and proceeds from debt. This amount includes General Fund, Special Revenue Funds, Debt Service Funds, Capital and Special Assessment Funds, Enterprise Funds, Internal Service Funds, Trust Funds, and Federal Funds.

Assumptions maintained in developing the 2025 budget:

- Invest in additional staffing to provide more robust services.
- Draw down general fund reserves to level supported by City Council
- Use general fund to replenish certain special revenue fund levels previously utilized
- Continue to keep investments in parks and other capital areas
- General fund expenditures proposed to increase by 35% compared to 2024 budget due to City Council direction to spend down the general fund reserve that has accumulated the past few years

Changes within the 2025 budget:

- Proposed 5% cost of living increase for all non-union employees
 - AFSCME, Patrol, Sergeant/Lieutenants have same placeholder amount subject to collective bargaining
- All other cost of living raises based on previously approved collective bargaining agreements
- City's share of Health Insurance Costs increase 3.5%
- Budgeted income tax revenue in FY 2025 is projected to increase 4.7% from budgeted FY 2024 level
- 2024 budget assumed 3% cost of living increases for the Fire Department-actual union negotiations resulted in a 10% cost of living increase for Fire Department
- New HSA deductible contribution to reduce long-term health insurance costs

Personnel changes:

- Human Resources Clerk position added to Human Resources
- Administrative Assistant position added to Law
- Event Center division added mid-2024
- Community Projects Coordinator moved from City Manager to Recreation

- Planning & Economic Development combined into Community & Economic Development mid-2024
- Added City Planner, Code Specialist, Econ. Dev. Program Manager, Grant & Special Project Coordinator and Process Server
- Removed Development Service Director and Administrative Assistant
- Building Inspection's Administrative Assistant moved to Community & Economic Development division
- Building Maintenance-HVAC/Building Maintenance Tech & Building Cleaner added for 2025
- Engineering- Reduced all positions to 25% paid from General Fund- remaining 75% paid from Enterprise Funds; Engineering Construction Inspector added in 2025
- Parks Maintenance- One Maintenance Worker added in 2025

Police

- Police Admin- Deputy Chief added mid-2024 & Deputy Chief moved from Jail in 2025
- Narcotics- 2024 personnel costs partially shifted to special revenue funds-moved back to general fund for 2025; Patrol Officer position moved to Uniform Patrol
- Uniform Patrol- Two Police Sergeants moved (one to Dispatch & one to Jail); Six Patrol Officers added (one from Narcotics & five added for 2025)
- Police Services- Supervisor position moved from Dispatch
- Dispatch- one Dispatcher added in 2025; Police Sergeant moved from Uniform Patrol, Police Lieutenant added mid-2024; supervisor moved to Police Services
- Jail-Deputy Chief moved to Police Admin.; Two Corrections officers added in 2025; One Police Sergeant moved from Uniform Patrol

Capital Projects:

Several capital improvements scheduled for 2025 will affect the City's operating budgets.

Capital improvements in 2025 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 (\$11,170,000)

- Local Street Paving - \$4,600,000

- ODOT Urban Paving Project - \$2,800,000
- City Building Pavers- \$300,000
- Gateway/Boulevard Enhancements - \$75,000
- Electric Vehicle Charging Stations - \$1,500,000
- Traffic Signal & Systems Replacement - \$950,000
- Misc. Park Improvements- \$1,200,000
- Misc. Building Improvements- \$600,000

Sewer Capital (\$19,310,000)

- City Building Pavers - \$300,000
- Secondary Aeration \$13,000,000
- System Replacement Program - \$6,000,000
- Geographic Information System (GIS) Improvements - \$10,000

Storm Water Capital (\$1,375,000)

- City Building Pavers - \$300,000
- System Replacement Program - \$1,000,000
- National Pollutant Discharge Elimination System (NPDES) Compliance - \$75,000

Water Capital (\$7,810,000)

- City Building Pavers - \$300,000
- System Replacement - \$5,000,000
- Facility Upgrades - \$2,000,000
- Lead Service Lines (LSLR) Program - \$500,000
- 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 2025 comprehensive City budget document.

Respectfully,



Ashley N. Combs
City Manager

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

VISION
Middletown – A Better Place

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

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

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

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

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

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

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

FINANCIAL POLICIES AND GOALS

BENEFITS OF ESTABLISHED FINANCIAL POLICIES

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

FINANCIAL REPORTING POLICIES

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

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

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

ACTION: After Council deliberation of the City Manager's budget and a public hearing on the resulting document, an annual budget is presented for adoption prior to December 31 each year. A formal Appropriations Budget Document is published and submitted to GFOA the following year. The City has achieved this prestigious award each year since 1994.

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

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

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

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

FINANCIAL POLICIES AND GOALS

REVENUE POLICIES

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

RESERVE POLICIES

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

BUDGETARY POLICIES

- GOAL:** To provide for stabilization of the budget.
- ACTIONS:** Current expenditures will be paid for with current revenues.
- Each budget will provide for adequate maintenance and replacement of capital plant and equipment.

FINANCIAL POLICIES AND GOALS

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.

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.

FINANCIAL POLICIES AND GOALS

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.

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, 2023 are summarized as follows:

	Fair Value	Average Maturity Years
U.S. Government and Agency	\$50,757,479	2.24
Municipal Bond	\$995,350	3.63
US Treasury Notes	\$17,627,761	2.79
STAR Ohio	\$39,232,771	n/a
Commercial Paper	\$2,900,316	0.38
US Money Market Funds	\$668,279	n/a
	<u>\$112,181,956</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.

FINANCIAL POLICIES AND GOALS

- 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.
- 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

FINANCIAL POLICIES AND GOALS

At December 31, 2023, the City of Middletown bonded and unbonded debt consisted of:

General Obligation Bonds/Notes (Governmental Funds)	\$42,440,000
Revenue Obligation Bonds/Notes (Governmental Funds)	\$22,980,000
General Obligation Bonds/Notes (Proprietary Funds)	\$5,921,000
Special Assessment Bonds/Notes (Governmental Funds)	<u>\$2,522,000</u>
Total	\$73,863,000

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, 2023, the City's compliance with the 10.5% and the 5.5% limitation statutes were as follows:

Total Assessed Valuation	\$855,118,050
(a) 10.5% Limit	\$ 89,787,395
Total Amount of City Debt subject to the 10.5% limit	43,427,709
Amount Available Within the 10.5% Limit	<u>\$ 46,359,686</u>
(b) 5.5% Limit	\$ 47,031,493
Total Amount of City Debt subject to the 5.5% limit	<u>43,427,709</u>
Amount Available Within the 5.5% Limit	<u>\$ 3,603,784</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.

FINANCIAL POLICIES AND GOALS

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.

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, 2023.

	ALL DEBT	EXEMPT	SUBJECT TO LIMIT
General Obligation Bonds	\$ 35,837,000	\$ -	\$ 35,837,000
Special Assessment Bonds	\$ 362,000	\$ 362,000	\$ -
Special Obligation Bonds (street levy)	\$ 22,980,000	\$ 22,980,000	\$ -
Police & Fire Pension Accrued Liability	\$ 990,709	0	\$ 990,709
Enterprise General Obligation Bonds	\$ 5,633,000	\$ 5,633,000	\$ -
Capital Leases (Water/Sewer Meters)	\$ -	0	\$ -
Notes	\$ 6,600,000	\$ -	\$ 6,600,000
Total Debt	<u>\$ 72,402,709</u>	<u>\$ 28,975,000</u>	<u>\$ 43,427,709</u>

CITY OF MIDDLETOWN STRATEGIC SUMMARY

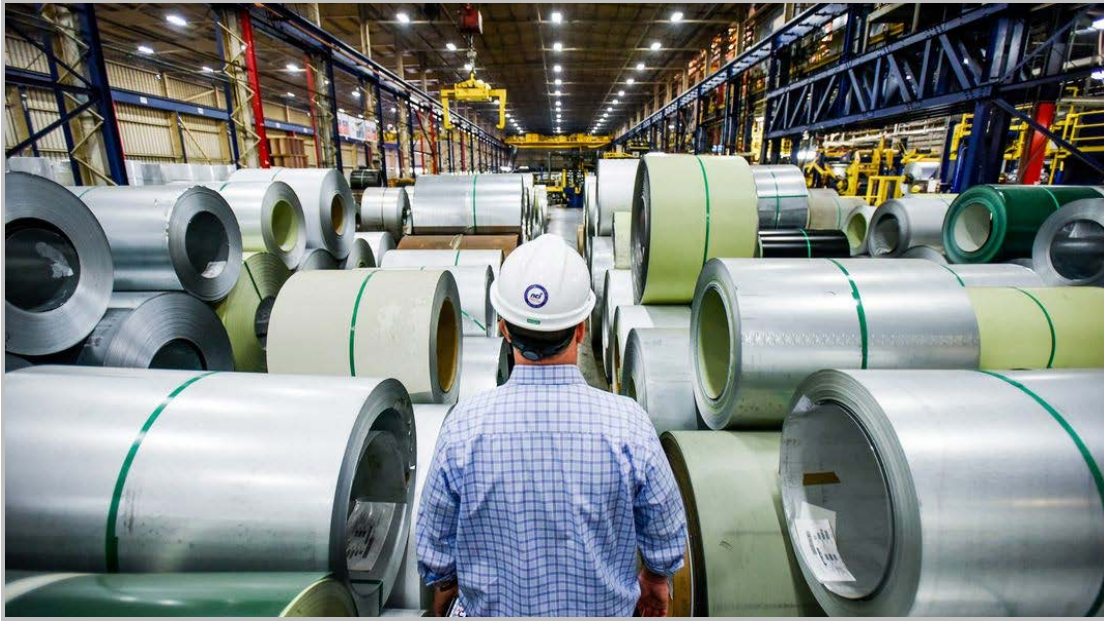


RESILIENT NEIGHBORHOODS – Middletown needs a range of housing to accommodate a diverse population.

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.

CITY OF MIDDLETOWN STRATEGIC SUMMARY

- Aid in the retention and recruitment of business and allow businesses to expand while staying in Middletown.
- Support a full spectrum of businesses that provides opportunities for a diverse range of jobs for people at all skill and income levels.



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.

The map illustrates the Cincinnati, Ohio area, highlighting the Ohio River and surrounding regions. A dotted blue circle indicates a 50-mile/80-kilometer radius centered on Cincinnati, labeled "50 miles/80 kilometers". The map shows the Ohio River flowing through the region, with several bridges crossing it. Major cities and counties are labeled, including Cincinnati, Dayton, Middlesboro, and various counties like Hamilton, Butler, Warren, and others. The map also shows the proximity to Indiana to the west and Kentucky to the south.

Middletown offers a diverse and exciting lineup of events that cater to a wide range of interests and tastes. The city's parades bring the community together with the St. Patrick's Day parade, Memorial Day parade, 4th of July parade and Santa parade, while Food Truck Fridays offer a delicious array of culinary delights to enjoy from April-September. Movies in the Parks provide a perfect opportunity for outdoor entertainment from May-October, and the Farmers Markets offer fresh produce and local goods for residents to enjoy twice a month. The Arts in the Parks provides activities for kids in June and July, while the Hispanic Heritage Festival celebrates the rich cultural heritage of the community. Independence Day fireworks light up the sky in a spectacular display, and the Ohio

Challenge hot air balloon festival offers a unique and memorable experience of the art of hot air balloons. The Middletown Comic Expo brings together enthusiasts of all things pop culture, and during the holiday season, the city comes alive with festive events and activities to spread joy and cheer throughout the community such as Holiday Whopla and Light Up Middletown.



Farmers Market



Comic Expo

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.



St. Patrick's Day Parade

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.

The Great Miami Recreational River Trail and River Center are both popular attractions for local residents and visitors. The 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.

MetroParks River Center at Bicentennial Commons along the Great Miami River near downtown Middletown, provides drinking water, restrooms, and reservable meeting space.



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

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.



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.



Johnston Hall at Miami University Middletown Campus

A variety of post-secondary vocational opportunities are also offered at Butler County Vocational. Core academics at Butler Tech have seen a corresponding advance in order to better prepare a growing number of high school students for entry into college.

Cincinnati State Technical and Community College is located on the MUM campus. Their variety of associate's degree and certificate programs that can be completed entirely on campus, 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.

The Southwestern Ohio and Northern Kentucky region is home to more than ten other highly rated colleges and universities.



Butler Tech Groundbreaking



Atrium Medical Center on Premier Health Campus

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.

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.

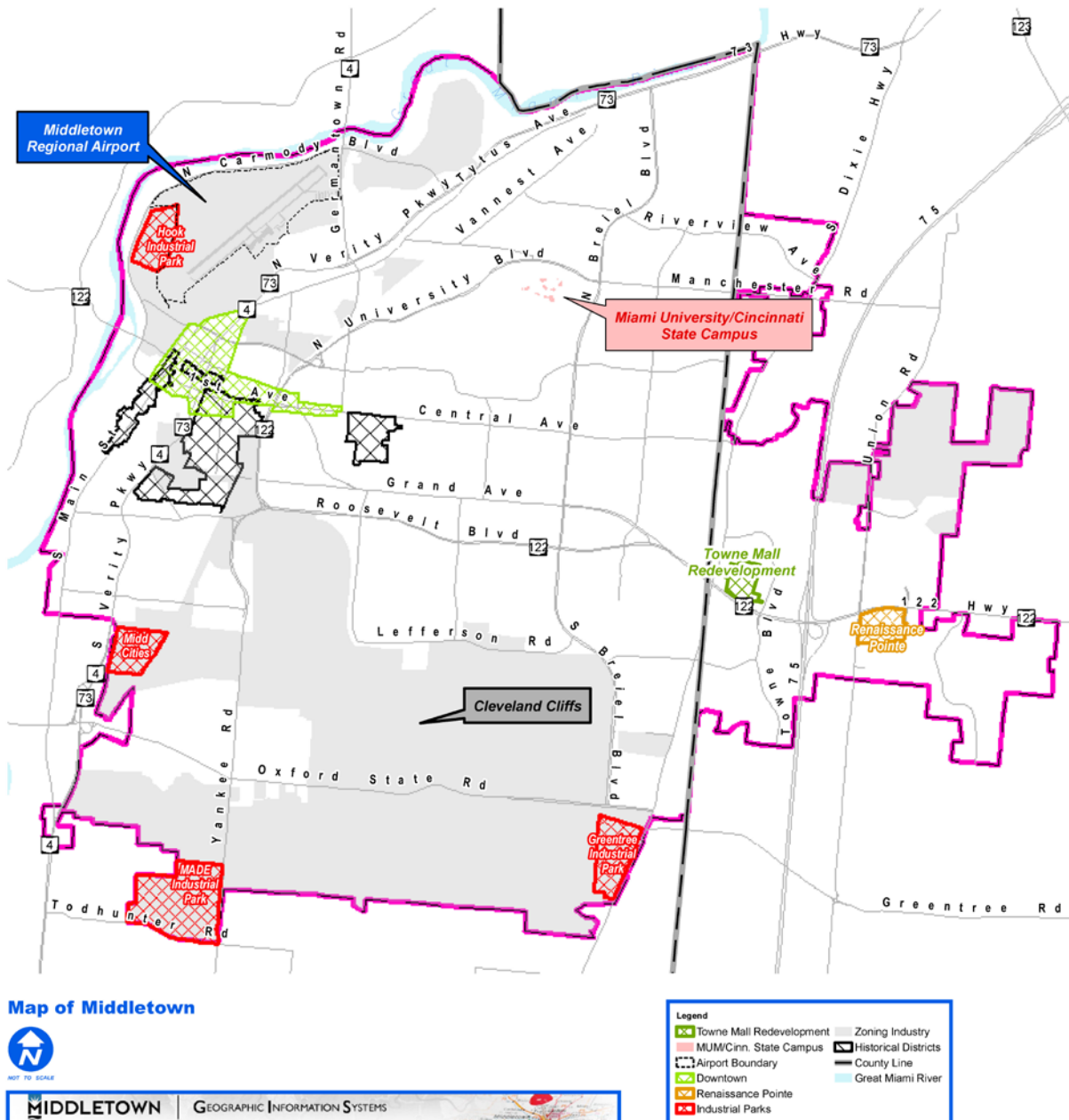
As the state of Ohio is advancing the collective strategy for Advanced Air Mobility (AAM) flights and a pathway for integration, the Middletown Airport (MWO) is positioned in perfect geographic location for Southwest Ohio, sitting just outside the congested air spaces Cincinnati and Dayton international 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 entertainment 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.

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





Document Path: W:\City Services\Economic Development\Budget Book\2025\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.

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. 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.



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

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.

In 2024 two water main replacement projects were completed.

- **Flemming Road Water Main Replacement and Repaving** – replacement of approximately 5,300 linear feet of water main, including service connections, resurfacing, curb and apron repairs on Flemming Road between University Boulevard east to the end of Flemming Road. Total cost was \$2,753,200.55.
- **18th Avenue Water Main Replacement and Repaving** – replacement of approximately 2,100 linear feet of water main, including service connections and resurfacing of 18th Avenue between Main St. and Verity Pkwy. Total cost was \$962,913.00.

Street Paving project completed in 2024 consisted of resurfacing and reconstruction of various streets throughout the City. This project included restoration of curbs, gutters, driveway aprons, and sidewalks deemed defective by the City (at adjacent property owners' expense). Handicap ramps were brought to current standards where necessary. Total project cost was \$2,692,080.40.

Streets included with the project included:

Breiel Blvd. – Riverview Dr. to SR 73
Casper St. – University east
Daniel Ct
Freedom Ct.
Jefferson St.
Jewell Ave. – Ohio Ave. to Whittier St.
Kenway Pl. – Bonita Dr. north
Leibee St.
Leland Ct.
Philadelphia Ave.
Reynolds Ave.
Whisman Dr.

Several paving projects are scheduled for 2025. Work on all streets will include milling 3 inches of pavement, spot base repair as needed then placing new asphalt back prior to new pavement striping. In addition, curbs, drive aprons and sidewalks will be repaired as needed.

Streets included are:

Pennswood Dr.
Glenmore Dr.
Sherman Ave. – Waite to Sutphin
Lylburn Rd.
Nora Ave.
Harden Ave.
Fulton Ln. – Sherman to Harden
Garfield St.
Alameda Cir.
Highland St.
Carmody Blvd. – Germantown Rd. to SR 73
Oxford St. Rd. – SRM Concrete to Cin-Day Rd.

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

All handicap ramps will be upgraded to current standards. The estimated project cost is \$3,500,000 with \$1,000,000 being funded by an Ohio Public Works Commission grant.



2024 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 2024 Budget. This was the 30th 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 3,133 accounts in 2024:*
 - *Commercial Accounts – 154*
 - *Industrial Accounts – 2*
 - *Residential Accounts – 2,914*
 - *Multi-Unit Accounts – 47*
 - *Miscellaneous Accounts - 16*

Water and Sewer Administration closed a total of 3,215 accounts in 2024:

- *Commercial Accounts – 183*
- *Industrial Accounts – 2*
- *Residential Accounts – 2,977*
- *Multi-Unit Accounts – 45*
- *Miscellaneous Accounts - 8*
- *Income Tax Division had 7,632 walk-in customers and 651 new withholding accounts. Income tax revenue totaled \$37,133,552.84.*
- *Accounts receivables processed approximately 7,739 cash receipts.*
- *Account payables issued 12,235 checks totaling \$135,662,166.31:*
 - *Water refunds – 926 checks totaling \$166,429.43*
 - *Income tax refunds – 739 checks totaling \$831,812.17*
 - *Vendor payments – 10,592 checks totaling \$134,683,013.72*

2024 PERFORMANCE METRICS

Finance Department, (continued)

- *Payroll processed 144 payrolls, set up 66 new employees, closed out 49 employees who terminated employment (including seasonal and part-time), and issued term pays to 40 employees. (A yearly total of 23 term pays are included in total number of payrolls processed)*
- *Purchasing issued 875 purchase orders and held 12 bid openings*

Public Works Department

- *Electronics Maintenance – Traffic signals repaired – 625*
- *Parks/Grounds Maintenance – Trees removed & Planted – 116*
- *Parks/Grounds Maintenance – Trees trimmed & mulched – 212*
- *Parks/Grounds Maintenance – Hours removing brush and limbs – 776*
- *Parks/Grounds Maintenance – Hours overseeing mowing contractors – 744*
- *Parks/Grounds Maintenance – Playground equipment repaired – 7*
- *Parks/Grounds Maintenance – Hours picking up litter & debris – 1,360*
- *Parks/Grounds Maintenance – Hours for special events – 2,579*
- *Parks/Grounds Maintenance – Hours for maintenance of splash pads – 53*
- *Parks/Grounds Maintenance – Hours treating with pre-emergent/herbicides – 209*
- *Parks/Grounds Maintenance – Hours on flowerbed maintenance/design – 828*
- *Municipal Garage – Fuel usage for City vehicles and equipment - \$558,121*
- *Sewer Maintenance – Cleaned 10,123 feet of sewer mains*
- *Storm Water/Sewer Maintenance – Lane miles swept – 2,179*
- *Streets Maintenance – Tons of asphalt used in pothole patching/repairs – 789.05*
- *Streets Maintenance – Street signs repaired/replaced/removed – 195*
- *Streets Maintenance – Amount of AC20 (tar) for potholes/water cuts – 406 gallons*
- *Streets Maintenance – Number of snow events – 9*
- *Streets Maintenance – Regular hours for snow removal (all divisions) – 196.0*
- *Streets Maintenance – Overtime hours for snow removal (all divisions) – 795.75*
- *Streets Maintenance – Tons of salt used during snow events – 1,540*
- *Water Reclamation – Millions of gallons of wastewater treated – 5,795.63*
- *Water Reclamation – Millions of gallons of wastewater treated (daily ave.) – 15.9*

2024 PERFORMANCE METRICS

- *Water Maintenance – Water mains repaired – 58*
- *Water Treatment – Millions of potable water produced – 3,807.62*

Police Department

- *Total calls for service- 51,965*
- *Total arrests – 2,834*
- *Total OVI arrests – 126*
- *Total traffic accidents – 1,012*
- *Total Citizen Complaints - 8*
- *Total “Use of Force” incidents – 104*
- *Total warrants served – 1,682*
- *Total cases assigned to Detectives (General Assignment & Narcotics) – 620*
- *Total training hours (internal & external) – 8,744*

Fire Department

- *Total calls – 12,839*
- *Total Fire calls – 2,521*
- *Total EMS calls –10,318*
- *Total Fire inspections – 1,002*
- *Total Unit Responses – 17,938*

Law Department

- *Civil Division – Contracts reviewed – 395*
- *Civil Division – Legislation reviewed/drafted – 143*
- *Criminal Division – Pending cases in Middletown Municipal Court – 7,968*
 - *Felonies - 688*
 - *Misdemeanors – 2,586*
 - *OVI - 244*
 - *Traffic – 4,450*

2024 PERFORMANCE METRICS

Law Department (continued)

- *Criminal Division – Letters sent (RE: private complaints) – 0*
- *Criminal Division – Letters created for MPD – 1*
- *Criminal Division – Appeals filed by/against the City – 4*
- *Office of Administrative Hearings – Notices of Civil Offenses sent by all departments – 141*
- *Office of Administrative Hearings – Number of hearings held for Notices of Civil Offense – 5*

Health Department

- *Birth Certificates issued – 4,041*
- *Death Certificates issued – 3,954*
- *Birth Certificates filed – 862*
- *Death Certificates filed – 1,045*
- *Indigent Cremations – 33*
- *Food Service Operations/Vending Inspections/Mobiles – 471*
- *Retail Food Establishment Inspections – 225*
- *Swimming Pool Inspections – 99*
- *Animal Bite Investigations - 82*
- *Sewage Inspections – 9*
- *Jail Inspection – 1*
- *Campground Inspection – 7*
- *School Environmental Inspections – 42*
- *Smoking Ban Enforcement Inspections – 5*
- *Body Art Inspections – 16*
- *Food Safety Training – 3*
- *Consultation -94*
- *Food Licensing Plan Reviews – 31*
- *Body Art Plan Review – 3*
- *Communicable Disease Investigations – 2,136*

2024 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*
- *SW Regional Infectious Disease Call*
- *Family & Children First Council (FCFC Meetings)*

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*
- *Community Health Improvement subcommittees (Infant Vitality, Infant Mortality Review, Chronic Disease Prevention, Mental Health)*
- *Butler County Board of Development Disabilities*
- *Community Engagement*



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 2024 are the beginning of the year cash balances. The 2025 beginning cash balances are estimated, assuming that all of the expenditures budgeted for 2024 are spent. Fund balances at the end of 2025 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 2025 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 2025. 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.

In 2023, the City completed a utility rate study, which will result in an increase in business-type revenue in 2024 and beyond.

The 2024 budget expenditures were less than the 2023 amount. This was due to several departments such as economic development, development services, public works and utilities and non-departmental reducing their expense budget.

Current Financial Environment

Long Term Control Plan projects, paving, sewer system upgrades and water distribution system upgrades are the major capital improvement projects for 2025. 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 40.5% of the projected 2025 General Fund revenues; 48.89% collectively with the Public Safety Levy income tax. Income Tax revenue is expected to increase 2.6% over the 2024 budget.

Charges for services are expected to increase by 17.3% in 2025. 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.

2025 general fund expenditures in the amount of \$54,959,952 are expected to increase by 22.2% over the prior year's budget in the amount of \$44,965,708. This is largely due to increases in debt service expenditures.

The City's Investments stand at just above \$112 Million, up from approximately \$99 Million in the prior budget presentation. Interest yields remain consistent from 2024 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 2025. 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	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	2026 Projected	2027 Projected	2028 Projected
BEGINNING BALANCE: 1/1	\$8,636,332	\$9,659,035	\$11,327,134	\$14,498,269	\$22,168,790	\$37,831,520	\$36,626,954	\$35,486,313	\$34,334,265	\$33,170,697
PROJECTED REVENUES										
PROPERTY TAXES	2,660,876	2,801,073	3,203,253	3,227,050	3,086,566	3,493,253	2,496,530	2,521,495	2,546,710	2,572,177
LICENSES & PERMITS	395,806	517,802	607,139	607,139	617,847	819,342	800,000	808,000	816,080	824,241
INTERGOVERNMENTAL	1,764,626	1,356,590	1,657,711	1,709,388	2,027,973	1,930,208	1,613,700	1,629,837	1,646,135	1,662,597
FINES & FORFEITURES	16,737	15,710	20,237	21,512	19,755	26,869	17,000	17,170	17,342	17,515
CHARGES FOR SERVICES	4,370,948	4,366,899	4,658,847	4,965,056	5,621,516	5,653,721	6,629,642	6,695,938	6,762,898	6,830,527
INTEREST INCOME	264,645	169,816	144,206	144,206	707,842	164,701	745,400	752,854	760,383	767,986
RENTALS AND LEASES	88,937	67,941	52,241	71,323	254,107	72,756	490,000	494,900	499,849	504,847
MISC. REVENUE	1,513,720	3,269,581	3,468,992	3,525,638	6,442,088	2,410,325	2,608,500	2,634,585	2,660,931	2,687,540
INCOME TAX & PS LEVY TRANSFERS	19,761,000	18,196,950	24,095,762	25,492,532	31,702,583	24,619,773	25,206,895	25,458,964	25,713,554	25,970,689
TRANSFERS-IN	2,617,000	5,904,130	2,678,932	2,882,452	3,022,684	3,128,677	3,419,833	3,454,031	3,488,572	3,523,457
TOTAL REVENUES	33,454,295	36,666,492	40,587,320	42,646,296	53,502,961	42,319,625	44,027,500	44,467,775	44,912,453	45,361,577
PROJECTED EXPENDITURES										
TOTAL PERSONAL SERVICES	24,042,294	24,370,044	25,419,831	26,197,929	28,172,997	29,951,051	33,019,825	33,350,023	33,683,523	34,020,359
CAPITAL OUTLAY	1,239,981	2,465,904	2,802,189	1,370,306	2,429,205	4,491,751	2,171,253	2,192,966	2,214,895	2,237,044
OTHER	7,149,317	8,162,445	9,194,165	7,407,540	7,238,029	9,081,389	9,977,063	10,076,834	10,177,602	10,279,378
TOTAL EXPENDITURES	32,431,592	34,998,393	37,416,185	34,975,775	37,840,231	43,524,191	45,168,141	45,619,822	46,076,021	46,536,781
ENDING BALANCE 12/31	\$9,659,035 31.3%	\$11,327,134 34.9%	\$14,498,269 41.4%	\$22,168,790 59.2%	\$37,831,520 108.2%	\$36,626,954 96.8%	\$35,486,313 81.5%	\$34,334,265 76.0%	\$33,170,697 72.7%	\$31,995,494 69.4%
Income Tax										
INCOME TAX	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	2026 Projected	2027 Projected	2028 Projected
BEGINNING BALANCE: 1/1	\$380,773	\$466,091	\$76,872	\$1,862,234	\$25,000	\$173,036	\$224,239	\$27,000	\$27,000	\$27,000
PROJECTED REVENUES										
INCOME TAXES	26,309,538	23,726,902	35,134,997	29,871,732	42,418,678	33,935,654	34,614,367	34,960,511	35,310,116	35,663,217
TOTAL REVENUES	26,309,538	23,726,902	35,134,997	29,871,732	42,418,678	33,935,654	34,614,367	34,960,511	35,310,116	35,663,217
PROJECTED EXPENDITURES										
TOTAL PERSONAL SERVICES	586,430	589,851	629,088	658,447	511,873	672,171	819,541	658,447	658,447	658,447
CONTRACTUAL SERVICES	39,009	31,831	63,233	47,440	27,896	63,280	103,280	47,440	47,440	47,440
COMMODITIES	8,218	5,955	3,298	6,520	6,351	6,000	6,000	6,520	6,520	6,520
CAPITAL OUTLAY	4,673		0	1,000	650	2,000	2,000	2,020	2,040	2,061
TRANSFERS OUT	25,585,890	23,488,485	32,654,016	30,995,559	41,723,872	33,192,203	33,880,785	34,246,084	34,595,669	34,948,749
TOTAL EXPENDITURES	26,224,220	24,116,122	33,349,635	31,708,966	42,270,642	33,935,654	34,811,606	34,960,511	35,310,116	35,663,217
ENDING BALANCE 12/31	\$466,091 1.9%	\$76,872 0.3%	\$1,862,234 7.7%	\$25,000 0.1%	\$173,036 0.5%	\$224,239 0.5%	\$27,000 0.1%	\$27,000 0.1%	\$27,000 0.1%	\$27,000 0.1%
Health										
HEALTH FUND	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	2026 Projected	2027 Projected	2028 Projected
BEGINNING BALANCE: 1/1	\$154,490	\$98,490	\$714,449	\$848,329	\$849,664	\$683,519	\$420,021	\$124,341	(\$148,872)	(\$424,816)
PROJECTED REVENUES										
INTERGOVERNMENTAL	18,335	522,628	389,825	59,135	271,148	175,300	115,000	116,150	117,312	118,485
CHARGES FOR SERVICES	282,210	281,474	288,859	306,235	323,998	284,546	341,510	344,925	348,374	351,858
MISC. REVENUE	76,472	133,959	166,939	133,953	0	44,000	0	0	0	0
TRANSFERS-IN	150,000	441,918	241,500	103,500	105,871	200,000	250,000	252,500	255,025	257,575
TOTAL REVENUES	527,017	1,379,979	1,087,123	602,823	701,017	703,846	706,510	713,575	720,711	727,918
PROJECTED EXPENDITURES										
TOTAL PERSONAL SERVICES	489,218	620,754	698,022	674,534	770,787	822,793	892,910	901,839	910,857	919,966
CAPITAL OUTLAY	4,796	61,262	4,796	4,800	4,796	4,800	4,800	4,848	4,896	4,945
OTHER	89,002	82,005	250,425	204,425	91,580	139,751	104,480	105,525	106,580	107,646
TOTAL EXPENDITURES	583,016	764,021	953,243	883,759	867,163	967,344	977,017	986,788	996,655	1,006,622
ENDING BALANCE 12/31	\$98,490 18.6%	\$714,449 122.5%	\$848,329 111.0%	\$567,393 59.5%	\$683,518 77.3%	\$420,021 48.4%	\$124,341 12.9%	(\$148,872) -15.2%	(\$424,816) -43.1%	(\$703,520) -70.6%

Table 2.1 Major Fund Financial Plans

[Return to Table of Contents](#)

MAJOR PROGRAMS AND FUNCTIONS

Public Safety - \$31.8 million

Approximately \$31.8 million, an \$8.2 million or 21 % decrease over the 2024 budget of \$39.9 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	2025 Budget	2024 Budget	Increase/Decrease Percentage	Increase/Decrease Amount
Total Public Safety	\$ 31,796,992	\$39,998,656	-20.50%	\$ (8,201,664)

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 2025, there is an addition of six new Patrol Officers with an overall budget of \$17,477,895.



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	2024 Budget	2025 Budget	Increase/Decrease	2024	Percentage of 2024 budget	2025	Percentage of 2025 budget
100	Police Administration	\$ 869,347	1,426,892	39.07%	\$ 869,347	5.22%	\$ 1,426,892	8.16%
100	Criminal Investigation	1,647,987	1,554,747	-6.00%	1,647,987	9.89%	1,554,747	8.90%
100	Narcotics	408,355	737,175	44.61%	408,355	2.45%	737,175	4.22%
100	Uniform Patrol	8,778,741	8,623,472	-1.80%	8,778,741	52.71%	8,623,472	49.34%
100	Police Services	429,791	563,839	23.77%	429,791	2.58%	563,839	3.23%
100	Dispatch	1,672,677	1,833,836	8.79%	1,672,677	10.04%	1,833,836	10.49%
100	Jail	1,547,681	1,771,394	12.63%	1,547,681	9.29%	1,771,394	10.14%
242	Law Enforcement Trust	863,921	15,000	-5659.47%	863,921	5.19%	15,000	0.09%
243	Mandatory Drug Fine	197,573	212,475	7.01%	197,573	1.19%	212,475	1.22%
251	Police Grants	186,831	220,268	15.18%	186,831	1.12%	220,268	1.26%
267	One Ohio Opioid Settlement	53,000	518,797	90%	53,000	0.32%	518,797	2.97%
	Total Police	\$ 16,655,904	\$17,477,895	4.70%	\$ 16,655,904	100.00%	\$ 17,477,895	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 2025 budget of \$14,319,097 shows a 39% decrease from 2024 due to the decrease in the fire station levy fund.

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.



**BUDGET OVERVIEW
OVERVIEW OF 2025 BUDGET**

Fund	Division	2024 Budget	2025 Budget	Increase/Decrease	2024	Percentage of 2024 budget	2025	Percentage of 2025 budget
100	Fire Administration	\$ 460,494	\$ 555,522	20.64%	\$ 460,494	1.97%	\$ 555,522	3.88%
100	Fire Operations	10,584,848	11,771,734	11.21%	10,584,848	45.35%	11,771,734	82.21%
100	Fire Prevention	907,938	917,371	1.04%	907,938	3.89%	917,371	6.41%
229	EMS	17,585	30,000	70.60%	17,585	0.08%	30,000	0.21%
263	Fire Station Levy	11,371,887	1,044,470	-90.82%	11,371,887	48.72%	1,044,470	7.29%
	Total Fire	\$ 23,342,752	\$14,319,097	-38.66%	\$ 23,342,752	100.00%	\$ 14,319,097	100.00%

Table 2.4 Major Programs and Functions – Fire

Community Environment - \$6.6 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 2025, the Nuisance Abatement Fund has a budget of \$531,000, a decrease of \$50,000 or 8.6% over the 2024 Budget of \$581,000.

For 2025, the Community Development Escrow Fund has a budget of \$25,000, which is the same as the fund's 2024 budget.

Community Development Act 1974 Fund and the HOME Fund (down payment assistance) are also federal funded programs totaling nearly \$3.1 million. These programs include code enforcement, property rehabilitation, and assistance for community based programs.

The Building Inspection 2025 budget of \$662,392 is less than 1% lower than the 2024. budget.

The Planning budget was eliminated for 2025 and is combined with the Community & Economic Development budget. The 2025 budget for Community & Economic Development is \$2.2 million which also includes Economic Development.

Fund	Division	2024 Budget	2025 Budget	Increase/Decrease	2024	Percentage of 2024 budget	2025	Percentage of 2025 budget
100	Community & Economic Development	0	2,213,937	100%	0	0%	2,213,937	33.68%
100	Building Inspection	666,872	662,392	-0.67%	666,872	12.26%	662,392	10.08%
100	Planning & Zoning	1,568,123	0	-100.00%	1,568,123	28.84%	0	0.00%
254	HOME Program	1,854,007	1,846,007	-0.43%	1,854,007	34.09%	1,846,007	28.08%
260	Nuisance Abatement	581,000	531,000	-8.61%	581,000	10.68%	531,000	8.08%
429	Community Development Act 1974	742,828	1,294,866	74.32%	742,828	13.66%	1,294,866	19.70%
736	Community Development Escrow	25,000	25,000	0.00%	25,000	0.46%	25,000	0.38%
	Total Community Environment	\$ 5,437,830	\$ 6,573,202	20.88%	\$ 5,437,830	100.00%	\$ 6,573,202	100.00%

Table 2.5 Major Programs and Functions – Community Environment

Capital Improvements - \$51.9 million

A total of \$46.9 million is budgeted for capital improvements and items associated with those capital improvements. This is an increase of 33.6%, over the 2024 budget of \$31 million. The majority of the budgeted improvements are as follows:

- Enterprise Funds (Water, Sewer, Storm Water & Airport) budgeted \$32.9 million
- Capital Improvement Fund budgeted \$6.2
- Special Assessment Funds budgeted \$ 0.6 million
- Computer Replacement Fund budgeted \$0.7 million

The Special Assessment Fund for the 2025 Budget is the 2025 Sidewalk, Curb and Gutter Program Fund. The 2018-2024 Sidewalk, Curb and Gutter Program Funds have no expenditures budgeted for 2025. Property owners, the beneficiaries of these projects, are assessed for the cost of these projects.

The Capital Improvements Fund budgeted \$11.2 million for 2025. Street improvements are the main focus of this budget with approximately \$4.6 million spent on Local Street paving. The City will also contribute \$300,000 to replacing the walk-way pavers on the City Building Plaza, \$1.2 million on park improvements, \$95,000 on traffic signal upgrades, and \$2.8 million on the ODOT Urban Paving project.

The Storm Water Fund will aid in the replacing walkway pavers and will contribute \$300,000 in 2025. 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 \$435,000 in 2025, 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 \$7.8 million and \$19.3 million, respectively, in the continued maintenance, replacement and major repairs of the City's water and sewer systems during 2025. 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 \$770,000 budget for 2025. 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.

**BUDGET OVERVIEW
OVERVIEW OF 2025 BUDGET**

Fund	Division	2024 Budget	2025 Budget	Increase/Decrease	Percentage of 2024 budget	2024	2025	Percentage of 2025 budget
220	Capital Improvement	\$800,000	\$11,170,000	1296.25%	21.52%	\$800,000	\$11,170,000	2.57%
225	Acquisition for Parks	\$0	150,000	1	0	0	150,000	0.00%
415	Storm Water Capital Reserve	1,100,000	1,375,000	25.00%	2.65%	1,100,000	1,375,000	3.53%
480	East End Development	0	130,000	100.00%	0.25%	0	130,000	0.00%
481	Downtown Improvement	326,738	656,258	100.85%	1.26%	326,738	656,258	1.05%
485	Economic Development Bond Service	7,108,801	8,912,213	25.37%	17.17%	7,108,801	8,912,213	22.82%
492	Airport Improvement	210,000	435,000	107.14%	0.84%	210,000	435,000	0.67%
494	Water Capital Reserve	12,828,950	7,810,000	-39.12%	15.04%	12,828,950	7,810,000	41.19%
495	Sewer Capital Reserve	7,590,706	19,390,706	155.45%	37.35%	7,590,706	19,390,706	24.37%
498	Computer Replacement	240,000	770,000	220.83%	1.48%	240,000	770,000	0.77%
499	Property Development	341,350	611,850	79.24%	1.18%	341,350	611,850	1.10%
895	2024 Sidewalk Curb & Gutter	600,000	0	-100.00%	0.00%	600,000	0	1.93%
896	2025 Sidewalk Curb & Gutter	0	500,000	0.00%	0.96%	0	500,000	0.00%
	Total Capital & Special Assessment	\$31,146,545	\$51,911,027	-40.00%	100.00%	\$31,146,545	\$51,911,027	100.00%

Table 2.6 Major Programs and Functions – Capital & Special Assessment

Internal Services - \$13.5 million

The Municipal Garage Fund has a \$5.5 million budget in 2025, reduced by 5% from \$5.8 million in 2024, which has \$2.7 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 \$7.9 million budget for employee health care in 2025. There is an 11.5% increase from the 2024 budget of \$7.1 million. Health care is self-funded and each department who uses this service contributes to this fund.

Fund	Division	2024	2025	Increase/Decrease	2024	Percentage of 2024 budget	2025	Percentage of 2024 budget
605	Municipal Garage	\$5,802,464	\$5,528,059	-4.73%	\$5,802,464	44.84%	\$5,528,059	40.99%
661	Employee Benefits	7,136,630	7,959,200	11.53%	7,136,630	55.16%	7,959,200	59.01%
	Total Internal Services	\$12,939,094	\$13,487,259	4.24%	\$12,939,094	100.00%	\$13,487,259	100.00%

Table 2.7 Major Programs and Functions – Internal Service

General Government - \$13.1 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 \$13.1 million for 2025. The Economic Development budget, ARPA and Butler Co. ARPR were not funded for 2025 as the Economic Development budget was moved to Community & Economic Development.

Fund	Division	2024 Budget	2025 Budget	Increase/Decrease	2024	Percentage of 2024 budget	2025	Percentage of 2025 budget
100	City Council	\$170,929	\$206,849	21.01%	\$170,929	0.54%	\$206,849	1.58%
100	City Manager's Office	995,373	1,007,347	1.20%	995,373	3.13%	1,007,347	7.69%
100	Finance Administration	337,217	398,369	18.13%	337,217	1.06%	398,369	3.04%
100	Treasury	257,652	269,048	4.42%	257,652	0.81%	269,048	2.05%
100	Purchasing	112,732	114,714	1.76%	112,732	0.35%	114,714	0.88%
100	Information Systems	794,045	878,684	10.66%	794,045	2.49%	878,684	6.71%
100	Human Resources	489,412	658,328	34.51%	489,412	1.54%	658,328	5.03%
100	Law	1,262,235	1,455,107	15.28%	1,262,235	3.97%	1,455,107	11.11%
100	Building Maintenance	659,372	935,256	41.84%	659,372	2.07%	935,256	7.14%
100	Economic Development	808,799	0	-100.00%	808,799	2.54%	0	0.00%
100	Communications	264,133	233,795	-11.49%	264,133	0.83%	233,795	1.78%
100	Engineering	335,468	293,026	-12.65%	335,468	1.05%	293,026	2.24%
100	Non- departmental	5,758,113	3,550,306	-38.34%	5,758,113	18.09%	3,550,306	27.10%
210	Grounds Maintenance	300,633	316,268	5.20%	300,633	0.94%	316,268	2.41%
230	Taxation	743,451	930,821	25.20%	743,451	2.34%	930,821	7.11%
249	Civic Development	225,000	525,000	133.33%	225,000	0.71%	525,000	4.01%
266	American Rescue Plan Act	13,443,831	0	-100.00%	13,443,831	42.23%	0	0.00%
268	Butler Co. ARPA	3,689,195	0	-100.00%	3,689,195	11.59%	0	0.00%
510	Water Administration	612,361	699,246	14.19%	612,361	1.92%	699,246	5.34%
520	Sewer Administration	572,868	628,511	9.71%	572,868	1.80%	628,511	4.80%
	Total General	\$31,832,819	\$13,100,675	-58.85%	\$31,832,819	100.00%	\$13,100,675	100.00%

Table 2.8 Major Programs and Functions – General Government

Leisure - \$1.9 million

Leisure activities include park maintenance and the community center with a total budget of \$1.9 million in the General Fund with the majority of funds being used for park maintenance (\$1 million). The Robert Sonny Hill Jr. Community Center is operated by the Community Building Institute (CBI). For 2025, the Event Center and Recreation departments were created. The Recreation department was previously funded out of the City Manager budget and the Event Center is a new department for 2025 with the City's purchase and operation of the Event Center. The Event Center of Middletown is a combined facility offering a senior center and special occasion rental space.

Fund	Division	2024 Budget	2025 Budget	Increase/Decrease	2024	Percentage of 2024 budget	2025	Percentage of 2025 budget
100	Community Center	\$ 196,000	\$ 196,000	0.00%	\$ 196,000	15.80%	\$ 196,000	9.85%
100	Event Center	\$ -	\$ 441,331	100.00%	\$ -	0.00%	\$ 441,331	22.18%
100	Recreation	\$ -	\$ 208,007	100.00%	\$ -	0.00%	\$ 208,007	10.45%
100	Parks Maintenance	1,044,857	1,144,663	9.55%	1,044,857	84.20%	1,144,663	57.52%
	Total Leisure	\$ 1,240,857	\$ 1,990,001	60.37%	\$ 1,240,857	100.00%	\$ 1,990,001	100.00%

Table 2.9 Major Programs and Functions – Leisure

Court - \$2.5 million

The Municipal Court has a total budget of \$2.5 million for 2025. 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 2025.

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	2024 Budget	2025 Budget	Increase/Decrease	2024	Percentage of 2024 budget	2025	Percentage of 2025 budget
240	Court Computerization	\$ 60,000	\$ 60,000	0.00%	\$ 60,000	2.59%	\$ 60,000	2.35%
245	Probation	159,439	164,050	2.89%	159,439	6.89%	164,050	6.41%
247	Indigent Driver/Alcohol Treatment	17,500	17,500	0.00%	17,500	0.76%	17,500	0.68%
250	Municipal Court	1,852,201	2,079,104	12.25%	1,852,201	80.07%	2,079,104	81.26%
252	Court IDIAM	20,000	20,000	0.00%	20,000	0.86%	20,000	0.78%
253	Court Special Projects	203,966	217,962	6.86%	203,966	8.82%	217,962	8.52%
	Total Court	\$ 2,313,106	\$ 2,558,616	10.61%	\$ 2,313,106	100.00%	\$ 2,558,616	100.00%

Table 2.10 Major Programs and Functions - Court

Public Health - \$1 million

The Middletown Department of Health budgeted \$1 million for 2025. 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	2024 Budget	2025 Budget	Increase/Decrease	2024	Percentage of 2024 Budget	2025	Percentage of 2025 budget
228	Health	\$967,344	\$1,002,190	3.48%	\$967,344	100%	\$1,002,190	100%

Table 2.11 Major Programs and Functions - Health

Streets - \$4 million

Approximately \$4 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	2024 Budget	2025 Budget	Increase/Decrease	2024	Percentage of 2024 budget	2025	Percentage of 2025 budget
100	Street Lighting	\$495,000	\$545,000	10.10%	\$495,000	12.95%	\$545,000	13.34%
210	Electronic Maintenance	778,480	811,202	4.20%	778,480	20.37%	811,202	19.86%
210	Street Maintenance	2,548,066	2,728,288	7.07%	2,548,066	66.68%	2,728,288	66.80%
	Total Streets	\$3,821,546	\$4,084,490	6.88%	\$3,821,546	100.00%	\$4,084,490	100.00%

Table 2.12 Major Programs and Functions - Streets

Other - \$24 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 - \$0.9 million for operation of the City Airport facilities and is funded by hangar leases, fuel sales, and transfers from various Funds
- Transit - \$4.1 million for the public transit system operations and is funded by grants with General Fund subsidies.
- Solid Waste - \$4.7 million is budget with the majority to a contractor, Rumpke, for refuse pick up and disposal.
- Storm Water - \$1.6 million for maintenance of the City's storm water system.
- Water Fund - \$4 million for maintenance of the City's water system including the Water Treatment Plant.
- Wellfield Protection Fund - \$0.3 million for maintenance and monitoring of the City's well field.
- Sewer Fund- \$17 for waste water treatment and sewer maintenance

Fund	Division	2024 Budget	2025 Budget	Increase/Decrease	2024	Percentage of 2024 budget	2025	Percentage of 2025 budget
510	Water Treatment	\$3,865,644	\$4,030,489	4.26%	\$3,865,644	15.26%	\$4,030,489	16.14%
510	Water Maintenance	2,128,701	2,288,198	7.49%	2,128,701	8.40%	2,288,198	9.16%
515	Storm Water Maintenance	1,475,594	1,639,712	11.12%	1,475,594	5.82%	1,639,712	6.57%
520	Public Works Administration	1,051,307	1,083,930	3.10%	1,051,307	4.15%	1,083,930	4.34%
520	Water Reclamation	3,757,016	3,927,277	4.53%	3,757,016	14.83%	3,927,277	15.72%
520	Sewer Maintenance	1,635,586	1,728,085	5.66%	1,635,586	6.46%	1,728,085	6.92%
525	Airport	804,637	981,553	21.99%	804,637	3.18%	981,553	3.93%
530	Transit	5,692,837	4,130,170	-27.45%	5,692,837	22.47%	4,130,170	16.54%
546	Wellfield Protection	522,854	360,606	-31.03%	522,854	2.06%	360,606	1.44%
555	Litter/Waste Collection	73,559	95,185	29.40%	73,559	0.29%	95,185	0.38%
555	Solid Waste Disposal	4,327,358	4,709,882	8.84%	4,327,358	17.08%	4,709,882	18.86%
	Total Other	\$25,335,093	\$24,975,087	-1.42%	\$25,335,093	100.00%	\$24,975,087	100.00%

Table 2.13 Major Programs and Functions – Other

To Other Agencies - \$0.2 million

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

Fund	Division	2024 Budget	2025 Budget	Increase/Decrease	2024	Percentage of 2024 budget	2025	Percentage of 2025 budget
215	Conservancy	\$125,449	\$251,500	100.48%	\$125,449	99.88%	\$251,500	99.98%
262	Senior Citizens Levy	150	50	-66.67%	150	0.12%	50	0.02%
	Total To Other Agenci	\$125,599	\$251,550	100.28%	\$125,599	100.00%	\$251,550	100.00%

Table 2.14 Major Programs and Functions – Other Agencies

Major Functions/Programs

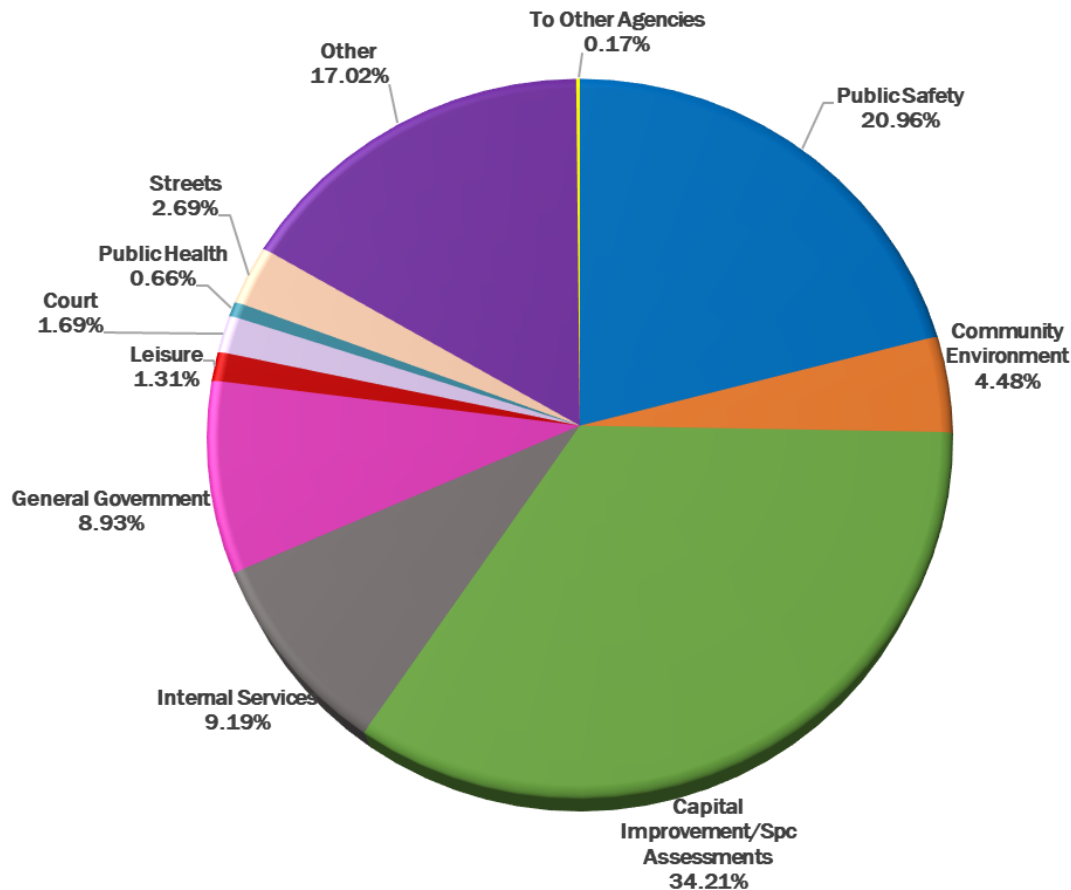


Figure 2.1 Percentage of budget by major function / program

BUDGETARY FUNDS

GOVERNMENTAL FUNDS		
GENERAL FUND * SPECIAL REVENUE FUNDS CITY INCOME TAX* Public Safety Levy Street Levy Fund Auto & Gas Tax Conservancy HEALTH * UDAG EMS Conservancy Court Computerization Law Enforcement Trust Mandatory Drug Fine Probation Services Termination Pay Indigent Driver Alcohol Treatment 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 Greentree Industrial Park Tax Increment Fin. Made Industrial Park Tax Increment Financing South Yankee Rd Tax Increment Financing Towne Mall Tax Increment Financing Sawyer's Mill 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 Acquisition for Parks East End Development SPECIAL ASSESSMENT FUNDS 2023 Sidewalk, Curb, & Gutter 2024 Sidewalk, Curb, & Gutter 2025 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 2025 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, and Community & Economic Development. 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 2025 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.

The Federal Grant Funds account for federal government grants designated for specific purposes. These funds are related to housing and community development activities.



**BUDGET OVERVIEW
OVERVIEW OF 2025 BUDGET**

2025 SUMMARIES BY FUND							
Fund #	Fund	Beginning Balance 1/1/2025	Total Revenues & Other Sources	Total Expenditures & Other Uses	Ending Balance 12/31/2025	% of Total Budgeted Revenues	% of Total Budgeted Expenditures
100	General Fund	\$22,064,998	\$51,568,500	\$54,959,952	\$18,673,546	25.22%	23.80%
	<u>Special Revenue Funds</u>						
230	City Income Tax	\$224,239	\$34,614,367	\$34,811,606	\$27,000	16.93%	15.08%
200	Public Safety Levy	\$0	\$4,308,280	\$4,308,280	\$0	2.11%	1.87%
201	Street Levy Fund	\$6,289,260	\$4,360,436	\$7,479,867	\$3,169,829	2.13%	3.24%
210	Auto & Gas Tax Fund	\$1,883,737	\$3,497,000	\$3,855,758	\$1,524,979	1.71%	1.67%
215	Conservancy Fund	\$56,411	\$228,459	\$251,500	\$33,370	0.11%	0.11%
228	Health & Environment Fund	\$420,021	\$706,510	\$1,002,190	\$124,341	0.35%	0.43%
229	EMS Fund	\$28,116	\$5,000	\$30,000	\$3,116	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	\$66,288	\$35,000	\$60,000	\$41,288	0.02%	0.03%
242	Law Enforcement Trust Fund	-\$426,007	\$15,000	\$15,000	-\$426,007	0.01%	0.01%
243	Law Enforcement Mandatory Drug Fine	\$237,171	\$90,000	\$212,475	\$114,696	0.04%	0.09%
245	Probation Services Fund	\$180,466	\$126,109	\$164,050	\$142,525	0.06%	0.07%
246	Termination Pay Fund	\$216,031	\$450,000	\$650,000	\$16,031	0.22%	0.28%
247	Indigent Driver Alcohol/Treatment	\$9,648	\$12,787	\$17,500	\$4,935	0.01%	0.01%
248	Enforcement/Education Fund	\$67,479	\$2,200	\$0	\$69,679	0.00%	0.00%
249	Civic Development Fund	\$443,364	\$300,000	\$525,000	\$218,364	0.15%	0.23%
250	Municipal Court Fund	\$201,788	\$1,920,373	\$2,079,104	\$43,057	0.94%	0.90%
251	Police Grant Fund	\$65,413	\$162,062	\$220,268	\$7,207	0.08%	0.10%
252	Court IDIAM Fund	\$60,595	\$7,000	\$20,000	\$47,595	0.00%	0.01%
253	Court Special Projects Fund	\$239,054	\$119,022	\$217,962	\$140,114	0.06%	0.09%
260	Nuisance Abatement Fund	\$336,875	\$537,000	\$531,000	\$342,875	0.26%	0.23%
262	Senior Citizens Levy Fund	\$650	\$0	\$50	\$600	0.00%	0.00%
263	Fire Station Levy Fund	\$15,947,896	\$773,716	\$1,044,470	\$15,677,142	0.38%	0.45%
266	American Rescue Plan Act Fund	\$19,859	\$0	\$0	\$19,859	0.00%	0.00%
267	One Ohio Opioid Settlement	\$623,241	\$213,908	\$518,797	\$318,352	0.10%	0.22%
268	Butler County ARPA	\$700,180	\$0	\$0	\$700,180	0.00%	0.00%
	Total Special Revenue Funds	\$27,901,775	\$52,484,229	\$58,014,877	\$22,371,127	25.67%	25.13%
	<u>Debt Service Funds</u>						
305	General Obligation Bond Retirement	\$1,463,267	\$987,690	\$422,590	\$2,028,367	0.48%	0.18%
325	Special Assessment Bond Retirement	\$440,239	\$80,000	\$124,620	\$395,619	0.04%	0.05%
340	East End/Towne Blvd Tax Increment Financing	\$311,759	\$170,000	\$471,365	\$10,394	0.08%	0.20%
345	Downtown Tax Increment Financing	\$66,760	\$8,155	\$100	\$74,815	0.00%	0.00%
350	Aeronca Tax Increment Financing	\$8,052	\$600	\$50	\$8,602	0.00%	0.00%
355	Airport/Riverfront Tax Increment Financing	\$13,869	\$8,000	\$35	\$21,834	0.00%	0.00%
360	Miller Rd North Tax Increment Financing	\$180,260	\$11,000	\$300	\$190,960	0.01%	0.00%
370	Towne Mall/Hospital Tax Incr. Financing	\$350,163	\$4,219,114	\$4,316,700	\$252,577	2.06%	1.87%
371	Renaissance North Tax Increment Financing	\$80,961	\$830,000	\$814,853	\$96,108	0.41%	0.35%
372	Renaissance South Tax Increment Financing	\$224,379	\$1,330,772	\$1,407,000	\$148,151	0.65%	0.61%
373	Sawyer's Mill Tax Increment Financing	\$257,049	\$1,023,970	\$981,300	\$299,719	0.50%	0.43%
375	Greentree Industrial Park Tax Increment Financing	\$475,816	\$135,000	\$0	\$610,816	0.07%	0.00%
376	Made Industrial Park Tax Increment Financing	\$29,779	\$7,800	\$35	\$37,544	0.00%	0.00%
377	South Yankee Rd Tax Increment Financing	\$26,769	\$790	\$35	\$27,524	0.00%	0.00%
378	Towne Mall Tax Increment Financing	\$47,155	\$196,000	\$160,000	\$83,155	0.10%	0.07%
	Total Debt Service Funds	\$3,976,277	\$9,008,891	\$8,698,983	\$4,286,185	4.41%	3.77%
	<u>Capital Projects Funds</u>						
220	Capital Improvements Fund	\$6,833,095	\$3,854,000	\$6,185,000	\$4,502,095	1.89%	2.68%
225	Acquisition for Parks	\$152,901	\$5,000	\$150,000	\$7,901		
480	East End Development Fund	\$134,675	\$0	\$130,000	\$4,675		
481	Downtown Improvements	\$517,595	\$187,000	\$656,258	\$48,337	0.09%	0.28%

**BUDGET OVERVIEW
OVERVIEW OF 2025 BUDGET**

2025 SUMMARIES BY FUND							
Fund #	Fund	Beginning Balance 1/1/2025	Total Revenues & Other Sources	Total Expenditures & Other Uses	Ending Balance 12/31/2025	% of Total Budgeted Revenues	% of Total Budgeted Expenditures
Capital Projects Funds (continued)							
485	Economic Development Bond Service Fund	\$6,567,928	\$8,800,000	\$8,912,213	\$6,455,715	4.30%	3.86%
492	Airport Improvements Fund	\$480,521	\$1,031,172	\$435,000	\$1,076,693	0.50%	0.19%
494	Water Capital Reserve Fund	\$3,118,930	\$8,008,423	\$7,810,000	\$3,317,353	3.92%	3.38%
415	Storm Water Capital Reserve Fund	\$2,006,901	\$940,052	\$1,375,000	\$1,571,953	0.46%	0.60%
495	Sanitary Sewer Capital Reserve Fund	\$24,618,576	\$8,296,886	\$19,390,706	\$13,524,756	4.06%	8.40%
498	Computer Replacement Fund	\$1,396,389	\$374,294	\$770,000	\$1,000,683	0.18%	0.33%
499	Property Development Fund	\$322,152	\$300,000	\$611,850	\$10,302	0.15%	0.26%
Total Capital Projects Funds		\$46,195,321	\$31,796,827	\$46,426,027	\$31,566,485	15.55%	20.11%
Enterprise Funds							
510	Water Fund	\$4,096,450	\$12,775,225	\$12,241,631	\$4,630,044	6.25%	5.30%
515	Storm Water Fund	\$655,446	\$2,580,624	\$2,684,292	\$551,178	1.26%	1.16%
520	Sewer Fund	\$1,737,728	\$16,757,849	\$17,001,402	\$1,494,175	8.20%	7.36%
525	Airport Fund	\$625,900	\$611,562	\$981,553	\$255,909	0.30%	0.43%
530	Transit System Fund	\$384,693	\$4,177,471	\$4,130,170	\$431,994	2.04%	1.79%
546	Wellfield Protection Fund	\$2,616,311	\$371,534	\$360,606	\$2,627,239	0.18%	0.16%
555	Solid Waste Disposal Fund	\$880,023	\$4,891,180	\$4,805,067	\$966,136	2.39%	2.08%
Total Enterprise Funds		\$10,996,551	\$42,165,445	\$42,204,721	\$10,957,275	20.63%	18.28%
Internal Service Fund							
605	Municipal Garage Fund	\$3,533,354	\$3,417,778	\$5,528,059	\$1,423,073	1.67%	2.39%
661	Employee Benefits Fund	\$2,163,740	\$7,107,444	\$7,959,200	\$1,311,984	3.48%	3.45%
Total Internal Service Funds		\$5,697,094	\$10,525,222	\$13,487,259	\$2,735,057	5.15%	5.84%
Trust Funds							
725	Police Pension Fund	\$1,650,967	\$1,493,831	\$1,461,663	\$1,683,135	0.73%	0.63%
726	Fire Pension Fund	\$1,593,222	\$1,733,444	\$1,967,722	\$1,358,944	0.85%	0.85%
Total Trust Funds		\$3,244,189	\$3,227,275	\$3,429,385	\$3,042,079	1.58%	1.49%
Federal Grant Funds							
254	Home Program Fund	\$377,590	\$1,846,007	\$1,846,007	\$377,590	0.90%	0.80%
429	Community Development Act 1974 Fund	\$377,114	\$1,294,866	\$1,294,866	\$377,114	0.63%	0.56%
736	Community Development Escrow Fund	\$61,014	\$20,000	\$25,000	\$56,014	0.01%	0.01%
Total Federal Grant Funds		\$815,718	\$3,160,873	\$3,165,873	\$810,718	1.55%	1.37%
Special Assessments							
896	2025 Sidewalk, Curb, & Gutter Fund	\$0	\$500,000	\$500,000	\$0	0.24%	0.22%
Total Special Assessments		\$0	\$500,000	\$500,000	\$0	0.24%	0.22%
GRAND TOTAL - ALL FUNDS		\$120,891,923	\$204,437,262	\$230,887,077	\$94,442,472	100.00%	100.00%
Note: Middletown City Council appropriates expenditures for <u>all</u> City funds.							

**BUDGET OVERVIEW
OVERVIEW OF 2025 BUDGET**

MATRIX BY FUND CLASSIFICATION	MAJOR GOVERNMENTAL FUND GENERAL FUND									
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
BALANCE: JAN 1	\$4,157,062	\$4,505,440	\$5,748,060	\$8,636,332	\$9,659,035	\$11,327,134	\$13,818,652	\$20,246,176	\$25,703,241	\$22,064,998
REVENUES:										
Charges for Services	4,456,673	4,453,777	4,680,524	4,370,948	4,366,899	4,658,847	4,658,847	5,621,516	5,653,721	6,629,642
Fines and Forfeitures	6,527	7,478	8,138	16,737	15,710	20,237	21,512	19,755	26,869	17,000
Income Taxes										
Interest Income	70,003	72,145	114,958	264,645	169,816	144,206	144,206	665,907	91,507	490,000
Intergovernmental	1,239,484	1,849,784	2,257,346	1,764,626	1,356,590	1,657,711	1,771,256	2,027,973	1,930,208	1,613,700
Licenses and Permits	496,735	387,095	455,002	395,806	517,802	607,139	607,139	617,847	819,342	800,000
Miscellaneous	767,748	729,157	1,072,286	829,292	864,944	2,193,794	954,061	875,770	2,410,325	2,608,500
Other Taxes										
Property Taxes	2,496,401	2,450,335	2,594,843	2,660,876	2,801,073	3,203,253	3,203,253	3,086,566	3,493,253	3,496,530
Reimbursements	306,402	515,295	770,764	684,429	2,404,639	490,583	490,583	1,585,887	500,444	500,000
Rentals & Leases	79,673	76,226	98,412	88,937	67,941	52,241	71,323	254,107	72,756	490,000
TOTAL REVENUES	9,919,646	10,541,292	12,052,273	11,076,296	12,565,414	13,028,011	11,922,180	14,755,329	40,701,666	38,710,370
OTHER SOURCES/USES:										
Transfers In	18,458,844	20,884,306	21,735,325	22,377,999	24,101,078	26,879,693	25,198,562	34,725,267	25,209,982	3,419,833
Transfers Out	(758,118)	(886,668)	(571,218)	(1,196,093)	(1,782,108)	(1,382,134)	(391,000)	(6,025,133)	(1,125,000)	(1,025,000)
Loans to/from Other Funds										
Proceeds from Debt										
TOTAL OTHER SOURCES/USES	17,700,726	19,997,638	21,164,107	21,181,906	22,318,970	25,497,559	24,807,562	28,700,134	2,003,677	2,394,833
EXPENDITURES:										
Personal Services	21,549,347	22,463,972	23,130,515	24,042,294	24,370,044	25,419,831	26,707,531	28,172,997	29,951,051	33,019,825
Contractual Services	4,474,634	4,992,757	5,006,173	5,225,613	5,468,780	6,952,974	6,462,380	6,518,281	7,745,601	9,000,582
Commodities	595,114	550,395	911,614	489,172	594,027	698,890	614,790	719,748	685,788	976,481
Capital Outlay	730,374	808,898	1,122,770	1,239,981	2,465,904	2,802,189	1,615,245	2,429,205	1,491,751	2,171,253
Loans	(77,475)	480,289	157,036	238,439	317,530	160,168	157,194	267,385	0	0
Debt Service								158,166	158,548	8,766,811
TOTAL EXPENDITURES	27,271,994	29,296,310	30,328,108	31,235,499	33,216,285	36,034,052	35,557,140	38,265,782	40,032,739	53,934,952
BALANCE DEC. 31	\$4,505,440	\$5,748,060	\$8,636,332	\$9,659,035	\$11,327,134	\$13,818,652	\$14,991,254	\$25,435,857	\$28,375,845	\$9,235,249

BUDGET OVERVIEW
OVERVIEW OF 2025 BUDGET

MATRIX BY FUND CLASSIFICATION	MAJOR GOVERNMENTAL FUND INCOME TAX FUND									
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
BALANCE: JAN 1	\$119,709	\$117,293	\$445,732	\$380,773	\$466,091	\$76,872	\$1,862,234	\$76,203	\$224,239	\$224,239
REVENUES:										
Charges for Services										
Fines and Forfeitures										
Income Taxes	22,285,507	24,495,698	24,941,368	26,309,538	23,726,902	35,134,997	29,871,732	42,418,678	33,935,654	34,614,367
Interest Income										
Intergovernmental										
Licenses and Permits										
Miscellaneous										
Other Taxes										
Property Taxes										
Reimbursements										
Rentals & Leases										
TOTAL REVENUES	22,285,507	24,495,698	24,941,368	26,309,538	23,726,902	35,134,997	29,871,732	42,418,678	33,935,654	34,614,367
OTHER SOURCES/USES:										
Transfers In										
Transfers Out	(21,798,473)	(23,617,306)	(24,376,022)	(25,585,890)	(23,488,485)	(32,654,016)	(30,995,559)	(41,723,872)	(33,192,203)	(33,880,785)
Loans to/from Other Funds										
Proceeds from Debt										
TOTAL OTHER SOURCES/USES	(21,798,473)	(23,617,306)	(24,376,022)	(25,585,890)	(23,488,485)	(32,654,016)	(30,995,559)	(41,723,872)	(33,192,203)	(33,880,785)
EXPENDITURES:										
Personal Services	434,245	504,462	554,600	586,430	589,851	629,088	658,447	511,873	672,171	819,541
Contractual Services	52,895	40,503	59,041	39,009	31,831	63,233	47,440	27,896	63,280	103,280
Commodities	2,310	4,987	5,316	8,218	5,955	3,298	6,520	6,351	6,000	6,000
Capital Outlay			11,348	4,673			1,000	650	2,000	2,000
Loans										
Debt Service										
TOTAL EXPENDITURES	489,450	549,953	630,305	638,330	627,637	695,619	713,407	546,770	743,451	930,821
BALANCE DEC. 31	\$117,293	\$445,732	\$380,773	\$466,091	\$76,872	\$1,862,234	\$25,000	\$224,239	\$224,239	\$27,000

BUDGET OVERVIEW
OVERVIEW OF 2025 BUDGET

MATRIX BY FUND CLASSIFICATION	MAJOR GOVERNMENTAL FUND HEALTH FUND									
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
BALANCE: JAN 1				\$154,490	\$98,490	\$714,448	\$848,329	\$849,664	\$683,519	\$420,021
REVENUES:										
Charges for Services				282,210	281,474	288,859	306,235	323,998	284,546	341,510
Fines and Forfeitures										
Income Taxes										
Interest Income										
Intergovernmental				18,335	522,628	389,825	59,135	271,148	175,300	115,000
Licenses and Permits										
Miscellaneous				76,472	133,959	166,939	133,953	0	44,000	0
Other Taxes										
Property Taxes										
Reimbursements										
Rentals & Leases										
TOTAL REVENUES				377,017	938,061	845,623	499,323	595,146	503,846	456,510
OTHER SOURCES/USES:										
Transfers In				150,000	441,918	241,500	103,500	105,871	200,000	250,000
Transfers Out										
Loans to/from Other Funds										
Proceeds from Debt										
TOTAL OTHER SOURCES/USES				150,000	441,918	241,500	103,500	105,871	200,000	250,000
EXPENDITURES:										
Personal Services				489,218	620,755	698,022	674,534	770,787	822,793	892,910
Contractual Services				86,098	76,943	248,734	151,025	88,391	136,351	100,580
Commodities				2,904	5,063	1,690	53,400	3,189	3,400	3,900
Capital Outlay				4,796	61,262	4,796	4,800			
Loans										
Debt Service										
TOTAL EXPENDITURES				583,016	764,023	953,242	883,759	862,367	962,544	997,390
BALANCE DEC. 31				\$98,490	\$714,448	\$848,329	\$567,393	\$688,314	\$424,821	\$129,141

**BUDGET OVERVIEW
OVERVIEW OF 2025 BUDGET**

MATRIX BY FUND CLASSIFICATION	TOTAL OF MAJOR GOVERNMENTAL FUNDS GENERAL FUND + INCOME TAX FUND + HEALTH FUND									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget
BALANCE: JAN 1	\$4,276,771	\$4,622,733	\$6,193,792	\$9,171,595	\$10,223,616	\$12,118,454	\$16,529,215	\$21,172,043	\$26,506,576	\$25,298,546
REVENUES:										
Charges for Services	4,456,673	4,453,777	4,680,524	4,653,158	4,648,373	4,947,706	4,965,082	5,945,514	5,938,267	6,971,152
Fines and Forfeitures	6,527	7,478	8,138	16,737	15,710	20,237	21,512	19,755	26,869	17,000
Income Taxes	22,285,507	24,495,698	24,941,368	26,309,538	23,726,902	35,134,997	29,871,732	42,418,678	33,935,654	34,614,367
Interest Income	70,003	72,145	114,958	264,645	169,816	144,206	144,206	665,907	91,507	490,000
Intergovernmental	1,239,484	1,849,784	2,257,346	1,782,961	1,879,218	2,047,536	1,830,391	2,299,121	2,105,508	1,728,700
Licenses and Permits	496,735	387,095	455,002	395,806	517,802	607,139	607,139	617,847	819,342	800,000
Miscellaneous	767,748	729,157	1,072,286	905,764	998,903	2,360,733	1,088,014	875,770	2,454,325	2,608,500
Other Taxes						0	0	0	0	0
Property Taxes	2,496,401	2,450,335	2,594,843	2,660,876	2,801,073	3,203,253	3,203,253	3,086,566	3,493,253	3,496,530
Reimbursements	306,402	515,295	770,764	684,429	2,404,639	490,583	490,583	1,585,887	500,444	500,000
Rentals & Leases	79,673	76,226	98,412	88,937	67,941	52,241	71,323	254,107	72,756	490,000
TOTAL REVENUES	32,205,153	35,036,990	36,993,641	37,762,851	37,230,377	49,008,631	42,293,235	57,769,153	49,437,925	51,716,249
OTHER SOURCES/USES:										
Transfers In	18,458,844	20,884,306	21,735,325	22,527,999	24,542,996	27,121,193	25,302,062	34,831,138	25,409,982	3,669,833
Transfers Out	(22,556,591)	(24,503,974)	(24,947,240)	(26,781,983)	(25,270,593)	(34,036,150)	(31,386,559)	(47,749,005)	(34,317,203)	(34,905,785)
Loans to/from Other Funds										
Proceeds from Debt										
TOTAL OTHER SOURCES/USES	(4,097,747)	(3,619,668)	(3,211,915)	(4,253,984)	(727,597)	(6,914,957)	(6,084,497)	(12,917,867)	(8,907,221)	(31,235,952)
EXPENDITURES:										
Personal Services	21,983,592	22,968,434	23,685,115	25,117,942	25,580,647	26,746,941	28,040,512	29,455,657	31,446,015	34,732,276
Contractual Services	4,527,529	5,033,260	5,065,214	5,350,720	5,577,554	7,264,941	6,660,845	6,634,568	7,945,232	9,204,442
Commodities	597,424	555,382	916,930	500,294	605,045	703,878	674,710	729,288	695,188	986,381
Capital Outlay	730,374	808,898	1,134,118	1,249,450	2,527,166	2,806,985	1,621,045	2,429,855	1,493,751	2,173,253
Loans	(77,475)	480,289	157,036	238,439	317,530	160,168	157,194	267,385	0	0
Debt Service									158,548	8,766,811
TOTAL EXPENDITURES	27,761,444	29,846,264	30,958,413	32,456,846	34,607,942	37,682,913	37,154,306	39,516,753	41,738,734	55,863,163
BALANCE DEC. 31	\$4,622,733	\$6,193,792	\$9,017,105	\$10,223,616	\$12,118,454	\$16,529,215	\$15,583,647	\$26,506,576	\$25,298,546	(\$10,084,320)

**BUDGET OVERVIEW
OVERVIEW OF 2025 BUDGET**

MATRIX BY FUND CLASSIFICATION	NON MAJOR GOVERNMENTAL FUNDS									
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
BALANCE: JAN 1	\$20,042,424	\$18,926,109	\$18,955,004	\$28,451,613	\$37,548,666	\$40,845,227	\$73,249,121	\$58,815,791	\$41,730,836	\$16,467,167
REVENUES:										
Charges for Services	1,474,306	1,583,178	1,808,924	1,465,493	2,097,215	1,582,903	1,335,643	1,778,625	1,418,592	1,367,259
Fines and Forfeitures	1,537,430	1,674,233	1,610,245	1,539,362	1,396,695	1,479,397	1,589,222	2,039,941	1,766,185	1,669,232
Income Taxes						2				
Interest Income	112,043	177,780	288,828	556,801	410,456	215,725	148,853	2,615,176	747,385	1,143,364
Intergovernmental	7,979,491	6,943,955	8,851,230	6,236,749	8,666,677	15,517,047	20,422,191	7,349,401	4,285,151	10,862,131
Licenses and Permits										
Miscellaneous	2,042,607	1,970,244	2,987,844	4,725,340	3,505,128	4,528,338	3,464,389	1,544,870	5,229,003	22,720,754
Other Taxes	330,793	365,026	337,191	328,146	204,317	230,766	300,000	334,335	303,000	300,000
Property Taxes	1,833,624	1,771,472	1,869,910	1,978,685	1,993,612	2,225,984	2,718,718	1,737,651	2,179,924	2,455,135
Reimbursements	129,692	73,615	1,401,276	307,265	162,127	541,336	12,000	421,395	12,120	12,000
Rentals & Leases	520,461	509,971	505,843	495,377	486,558	563,357	720,262	15,972	405,759	0
TOTAL REVENUES	15,960,447	15,069,474	19,661,291	17,633,218	18,922,785	26,884,855	30,711,278	17,837,366	16,347,119	40,529,875
OTHER SOURCES/USES:										
Transfers In	14,152,757	14,744,931	19,048,871	20,024,955	19,812,810	24,074,021	23,998,259	27,508,364	(644,235)	24,243,627
Transfers Out	(6,028,407)	(5,737,903)	(6,458,829)	(6,353,000)	(9,685,562)	(7,231,862)	(6,757,308)	(8,334,235)	(3,128,677)	(3,419,833)
Loans to/from Other Funds	21,909	1,000	1,333							
Proceeds from Debt	328,935	786,790				34,622,851	32,454,394		6,600,000	
TOTAL OTHER SOURCES/USES	8,475,194	9,794,818	12,591,375	13,671,955	10,127,248	51,465,010	49,695,345	19,174,129	2,827,088	20,823,794
EXPENDITURES:										
Personal Services	3,522,510	3,587,294	3,532,843	3,411,651	3,676,030	3,883,169	4,758,531	4,426,260	5,194,489	5,312,551
Contractual Services	3,974,940	4,577,323	6,049,827	5,241,666	5,556,874	3,353,193	8,738,088	9,743,804	8,348,602	11,050,638
Commodities	640,035	721,004	557,565	835,009	618,218	703,428	1,423,794	407,144	758,701	747,776
Capital Outlay	13,869,667	12,715,634	9,381,861	9,554,319	13,752,813	32,560,621	68,579,365	33,272,081	17,243,492	40,042,029
Loans					(103,105)	10,376				
Debt Service	3,544,804	3,234,142	3,208,851	3,165,475	2,252,643	5,435,184	6,179,282	6,247,161	12,892,592	(8,766,811)
TOTAL EXPENDITURES	25,551,956	24,835,397	22,730,947	22,208,120	25,753,473	45,945,971	89,679,060	54,096,450	44,437,876	48,386,183
BALANCE DEC. 31	\$18,926,109	\$18,955,004	\$28,476,723	\$37,548,666	\$40,845,227	\$73,249,121	\$63,976,684	\$41,730,836	\$16,467,167	\$29,434,653

BUDGET OVERVIEW
OVERVIEW OF 2025 BUDGET

MATRIX BY FUND CLASSIFICATION	PROPRIETARY FUNDS									
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
BALANCE: JAN 1	\$15,137,371	\$15,245,683	\$14,718,198	\$17,557,292	\$19,576,397	\$21,799,743	\$20,832,066	\$19,001,943	\$26,608,039	\$22,839,275
REVENUES:										
Charges for Services	26,260,175	27,584,886	29,896,942	33,406,725	32,027,511	37,324,245	38,742,158	40,229,285	45,074,906	47,507,280
Fines and Forfeitures										
Income Taxes										
Interest Income	106,071	129,380	194,213	240,202	221,237	103,529	227,573	439,483	91,493	111,541
Intergovernmental	1,449,591	3,873,364	1,169,645	1,435,728		3,011,410	8,737,867	4,342,865	5,645,099	4,177,471
Licenses and Permits										
Miscellaneous	3,035,205	2,960,618	2,865,959	3,427,214	8,564,338	3,091,583	3,844,891	690,079	393,841	271,181
Other Taxes										
Property Taxes										
Reimbursements	41,925	72,045	143,247	108,295	0	58,006	0	218,780	0	23,632
Rentals & Leases	265,529	282,521	272,906	258,361	275,685	286,475	280,000	310,700	300,000	348,000
TOTAL REVENUES	31,158,496	34,902,814	34,542,912	38,876,525	41,088,771	43,875,248	51,832,489	46,231,192	51,505,339	52,439,105
OTHER SOURCES/USES:										
Transfers In	186,000	205,000	630,000	203,000	1,002,163	1,131,554	230,215	9,911,762	444,235	251,562
Transfers Out	(4,566,546)	(5,354,592)	(5,607,560)	(10,021,861)	(10,514,053)	(11,058,756)	(11,229,475)	(15,130,305)	(15,130,502)	(14,823,870)
Loans to/from Other Funds	750,000	1,250,000								
Proceeds from Debt										
TOTAL OTHER SOURCES/USES	(3,630,546)	(3,899,592)	(4,977,560)	(9,818,861)	(9,511,890)	(9,927,202)	(10,999,260)	(5,218,543)	(14,686,267)	(14,572,308)
EXPENDITURES:										
Personal Services	6,085,208	6,419,231	6,410,435	6,590,866	7,200,667	7,322,987	7,967,747	7,708,394	8,954,023	9,540,604
Contractual Services	15,076,610	17,043,467	15,471,930	14,846,208	16,553,027	21,268,508	21,210,291	16,101,470	20,664,254	22,488,975
Commodities	2,048,852	1,925,650	2,115,636	2,418,704	2,816,730	3,074,085	4,272,872	3,380,151	4,048,911	4,117,211
Capital Outlay	1,957,975	3,814,297	1,422,194	1,962,321	1,742,711	1,498,866	8,848,230	5,054,520	5,758,630	3,559,056
Loans										
Debt Service	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	24,581,857
TOTAL EXPENDITURES	27,419,638	31,530,707	26,726,258	27,038,559	29,353,535	34,915,723	43,340,740	33,406,553	40,587,836	64,287,703
BALANCE DEC. 31	\$15,245,683	\$14,718,198	\$17,557,292	\$19,576,397	\$21,799,743	\$20,832,066	\$18,324,555	\$26,608,039	\$22,839,275	(\$3,581,631)

MATRIX BY FUND CLASSIFICATION	TOTAL ALL FUNDS									
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
BALANCE: JAN 1	\$39,564,877	\$38,267,040	\$42,706,088	\$55,935,980	\$67,348,679	\$75,868,314	\$111,715,292	\$98,989,776	\$94,845,451	\$100,187,781
REVENUES:										
Charges for Services	33,515,865	35,933,897	39,896,173	40,530,633	41,124,453	43,854,854	45,042,883	47,953,424	52,431,765	55,845,691
Fines and Forfeitures	1,543,957	1,681,711	1,618,383	1,556,099	1,387,260	1,499,634	1,610,734	2,059,696	1,793,054	1,686,232
Income Taxes	22,285,507	24,495,698	24,941,368	26,309,538	23,726,882	35,134,999	29,871,732	42,418,678	33,935,654	34,614,367
Interest Income	311,426	444,138	643,988	1,167,026	803,666	463,460	520,632	3,720,566	930,385	1,744,905
Intergovernmental	13,092,339	9,963,384	12,544,304	9,386,090	10,545,895	20,575,993	30,990,449	13,991,387	12,035,758	16,768,302
Licenses and Permits	496,735	387,095	455,002	395,806	572,192	607,139	607,139	617,847	819,342	800,000
Miscellaneous	5,770,973	5,565,360	7,487,344	8,632,544	10,424,748	9,980,654	8,397,294	3,110,719	8,077,169	25,600,435
Other Taxes	330,793	365,026	337,191	328,146	204,317	230,766	300,000	334,335	303,000	300,000
Property Taxes	4,330,025	4,221,807	4,464,753	4,639,561	4,910,726	5,429,237	5,921,971	4,824,217	5,673,177	5,951,665
Reimbursements	508,139	732,157	2,280,335	1,103,482	3,624,422	1,089,925	502,583	2,226,062	512,564	535,632
Rentals & Leases	882,655	859,103	862,616	859,493	910,023	902,073	1,071,585	580,779	778,515	838,000
TOTAL REVENUES	83,068,414	84,649,376	95,531,457	94,908,418	98,234,584	119,768,734	124,837,002	121,837,712	143,028,189	144,685,229
OTHER SOURCES/USES:										
Transfers In	32,816,601	36,259,237	40,987,196	43,142,454	45,575,338	52,326,768	49,530,536	72,251,264	25,209,982	28,165,022
Transfers Out	(33,939,590)	(35,849,437)	(41,427,930)	(43,415,774)	(45,575,338)	(52,326,768)	(49,373,342)	(71,213,545)	(52,576,382)	(53,149,488)
Loans to/from Other Funds	1,271,909	1,000	1,333					0		
Proceeds from Debt	328,935	786,790				34,622,851	32,454,394	0	6,600,000	
TOTAL OTHER SOURCES/USES	477,855	1,197,590	(439,401)	(273,320)		34,622,851	32,611,588	1,037,719	(20,766,400)	(24,984,466)
EXPENDITURES:										
Personal Services	31,925,333	32,966,163	33,808,824	35,285,142	36,457,344	37,953,097	40,766,790	41,590,311	45,594,527	49,585,431
Contractual Services	25,545,936	25,082,513	27,095,494	26,762,787	27,687,454	31,886,642	36,609,224	32,479,842	36,958,088	42,744,055
Commodities	3,163,109	3,392,022	3,893,199	3,750,247	4,039,993	4,481,391	6,371,376	4,516,583	5,502,800	5,851,368
Capital Outlay	18,414,338	14,946,726	12,478,300	12,795,426	18,022,690	36,866,472	79,048,640	40,756,456	24,495,873	45,774,338
Loans	(77,475)	480,289	157,036	238,439	214,425	170,544	157,194	267,385	157,968	
Debt Service	5,872,866	4,540,205	4,429,311	4,390,357	3,293,043	7,186,461	7,220,882	7,409,179	14,213,158	24,581,857
TOTAL EXPENDITURES	84,844,107	81,407,919	81,862,164	83,222,399	89,714,949	118,544,607	170,174,106	127,019,756	126,922,414	168,537,049
BALANCE DEC. 31	\$38,267,040	\$42,706,088	\$55,935,980	\$67,348,679	\$75,868,314	\$111,715,292	\$98,989,776	\$94,845,451	\$100,187,781	\$94,120,635

**BUDGET OVERVIEW
OVERVIEW OF 2025 BUDGET**

COMBINED FUNDS - 2025 BUDGET										
	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL & SPEC. ASSESSMENT FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TRUST FUNDS	FEDERAL GRANT FUNDS	TOTAL ALL FUNDS	% of Total Rev. & Exp.
BEGINNING BALANCE: JAN 1	\$22,064,998	\$27,901,775	\$3,976,277	\$46,195,321	\$10,996,551	\$5,697,094	\$3,244,189	\$815,718	\$120,891,923	
REVENUES:										
CHARGES FOR SERVICES	6,629,642	341,510		1,367,259	37,279,739	10,227,541			55,845,691	38.60%
FINES & FORFEITURES	17,000	1,669,232							1,686,232	1.17%
INCOME TAXES		34,614,367							34,614,367	23.92%
INTEREST INCOME	490,000	407,030	437,690	298,644	85,041	26,500			1,744,905	1.21%
INTERGOVERNMENTAL	1,613,700	3,859,747		3,922,172	4,177,471		54,339	3,140,873	16,768,302	11.59%
LICENSES AND PERMITS	800,000								800,000	0.55%
MISCELLANEOUS	2,608,500	28,259	8,021,201	14,651,294		271,181		20,000	25,600,435	17.69%
OTHER TAXES		300,000							300,000	0.21%
PROPERTY TAXES	3,496,530	1,055,798		938,000			461,337		5,951,665	4.11%
REIMBURSEMENTS	500,000	12,000			23,632				535,632	0.37%
RENTALS AND LEASES	490,000				348,000				838,000	0.58%
TOTAL REVENUES	38,710,370	42,287,943	8,458,891	21,177,369	41,913,883	10,525,222	515,676	3,160,873	144,685,229	100.00%
OTHER SOURCES/USES:										
TRANSFERS IN	3,419,833	10,112,570	550,000	11,119,458	251,562		2,711,599		28,165,022	
TRANSFERS OUT	(1,025,000)	(33,880,785)			(14,823,870)		(3,419,833)		-53,149,488	
PROCEEDS FROM DEBT									0	
LOANS TO OTHER FUNDS									0	
LOANS FROM OTHER FUNDS									0	
TOTAL OTHER SOURCES/USES	2,394,833	(23,768,215)	550,000	11,119,458	(14,572,308)		(708,234)		(24,984,466)	
EXPENDITURES:										
PERSONAL SERVICES	33,019,825	7,025,002			8,794,782	745,822			49,585,431	29.42%
CONTRACTUAL SERVICES	9,000,582	2,205,815	5,443,708	488,830	13,659,366	8,829,609	9,552	3,106,593	42,744,055	25.36%
COMMODITIES	976,481	757,676			2,866,211	1,251,000			5,851,368	3.47%
CAPITAL OUTLAY	2,171,253	669,749	2,195,000	37,120,000	898,228	2,660,828		59,280	45,774,338	27.16%
DEBT SERVICE	8,766,811	4,405,337	1,060,275	9,187,197	1,162,237				24,581,857	14.59%
TOTAL EXPENDITURES	53,934,952	15,063,579	8,698,983	46,796,027	27,380,824	13,487,259	9,552	3,165,873	168,537,049	100.00%
ENDING BALANCE DEC. 31	\$9,235,249	\$31,357,924	\$4,286,185	\$31,696,121	\$10,957,302	\$2,735,057	\$3,042,079	\$810,718	\$94,120,635	

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 74.11% of all revenue for the 2025 budget.

Revenue History - All Funds Combined									
<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 Actual</u>	<u>2024 Budget</u>	<u>2025 Budget</u>
\$83,068,414	\$84,649,376	\$95,531,457	\$94,908,418	\$98,234,584	\$119,768,734	\$124,837,002	\$121,837,712	\$143,028,189	\$166,750,277
9.50%	1.90%	12.90%	-0.70%	-3.80%	22.20%	4.20%	-10.30%	15.10%	15.10%

Table 2.15 Revenue History of All Funds

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.

For budget year 2025, revenue sees an overall increase of 14.2% or \$23,722,088 from the 2023 budget in the amount of \$143,028,189. Interest income and miscellaneous revenue sees the largest increase over the 2024 budget.

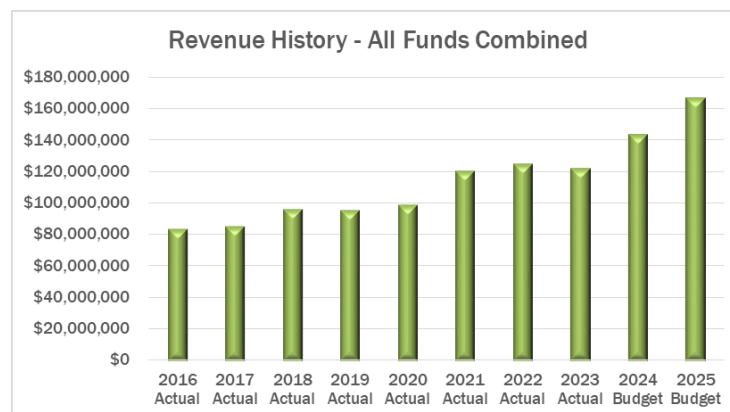


Figure 2.2 Revenue History – All Funds

MAJOR REVENUE SOURCES:

Charges for services include a variety of fees and charges and generally comprise 33% to 43% of total revenue sources. The 2023 actual charges for services was \$47,953,424. The 2024 budget for charges for services is \$52,431,765 and the 2025 budget is \$55,845,691. 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>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 Actual</u>	<u>2024 Budget</u>	<u>2025 Budget</u>
\$33,515,865	\$35,933,897	\$39,896,173	\$40,530,633	\$41,124,453	\$43,854,854	\$45,042,883	\$47,953,424	\$ 52,431,765	\$ 55,845,691

Table 2.16 Revenue History – Charges for Services for All Funds

The majority of this revenue budgeted for 2025 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. Utility rates were increased in 2019, 2020, and again in 2021. A rate study was conducted for the City and there was a rate increase in 2024.

The Employee Benefits Fund (Internal Service Fund) has increased health insurance payments by 3.5% in 2025. 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 11.59% of the total revenue for the 2025 budget at \$16 million, a \$4 million increase from the 2024 budget of \$12 million. Intergovernmental revenues are federal grants, state grants, specific taxes, and subsidies.

Intergovernmental Revenue – All Funds Combined									
<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 Actual</u>	<u>2024 Budget</u>	<u>2025 Budget</u>
\$13,092,339	\$9,963,384	\$12,544,304	\$9,386,090	\$10,545,895	\$20,575,993	\$30,990,449	\$13,991,387	\$ 12,035,758	\$ 16,768,302

Table 2.17 Revenue History – Intergovernmental Revenue of All Funds

Approximately 69% 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	Enterprise & Spec. Assessment	Trust Funds	Federal Grant Funds	Total Governmental Funds
\$1,613,700	\$3,859,747	\$3,922,172	\$5,645,099	\$54,339	\$3,140,873	\$18,235,930

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 2025, 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 \$3.8 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 \$1,166,000 for the 2025 budget.

Local Government Fund Revenue & Commercial Activities Tax									
<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 Actual</u>	<u>2024 Budget</u>	<u>2025 Budget</u>
\$795,517	\$752,311	\$775,645	\$773,467	\$1,000,743	\$1,145,113	\$1,105,000	\$1,219,180	\$ 1,235,438	\$ 1,166,000

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

Capital Funds:

Capital Funds are expected to receive revenues totaling \$3.9 million. The Capital Improvement Fund has budgeted \$11.1 million in project funding in 2025.

Enterprise Funds:

The Transit Fund relies heavily upon federal and state grants for operation and capital items. The intergovernmental revenue was \$4.3 million in the 2023, \$5.8 million for the 2024 budget and \$4.2 million for the 2025 budget.

Local income taxes are the primary source of revenue for the General Fund and account for 23.92% 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.

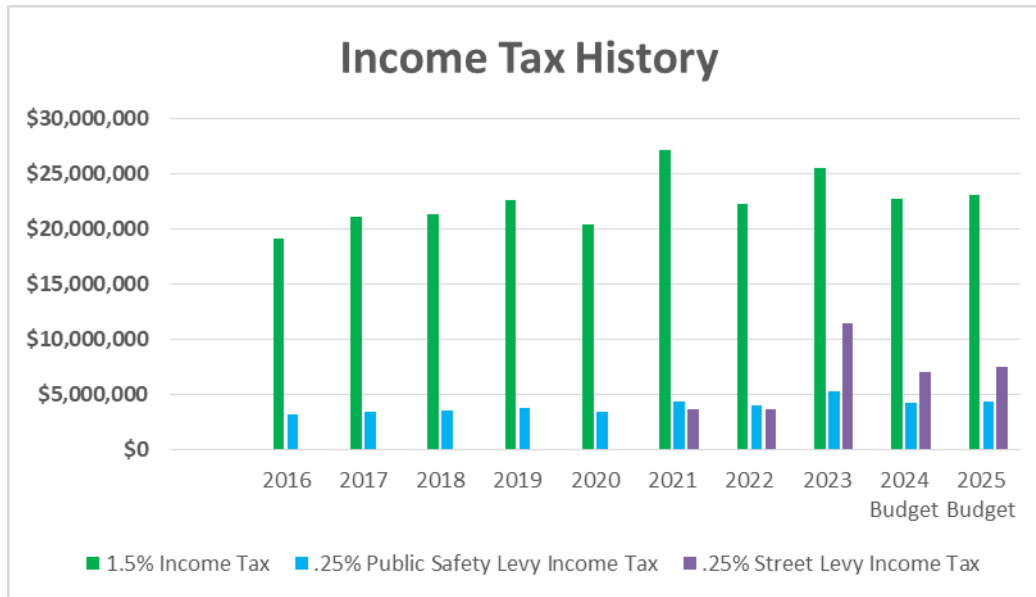


Figure 2.3 Income Tax History

REVENUE SOURCES FOR ALL FUNDS - 2025

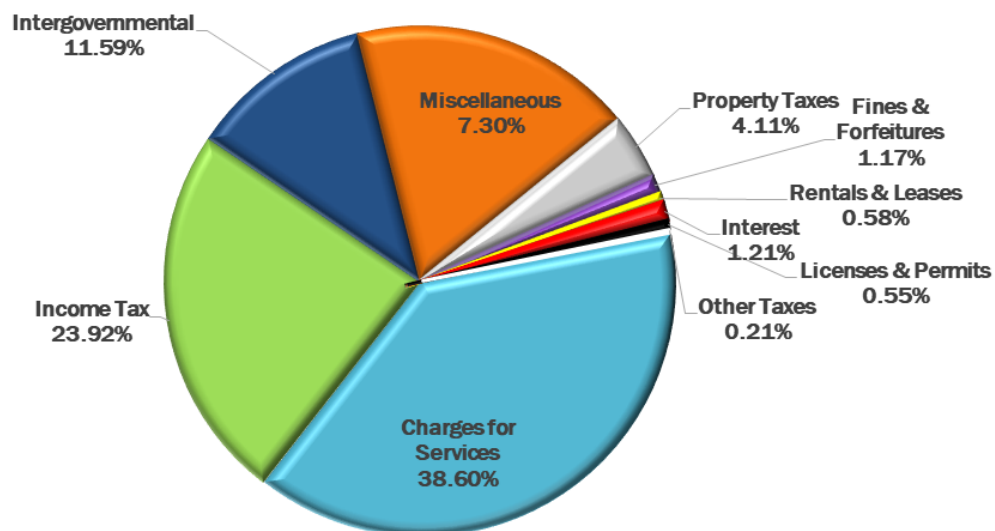


Figure 2.4 Revenue Sources of All Funds Combined

MAJOR EXPENDITURES – TRENDS AND ASSUMPTIONS

OVERALL EXPENDITURES

Expenditures for the overall 2025 city budget are projected at \$168,537,049 million (excluding other sources), a 33% increase from the 2024 budget.

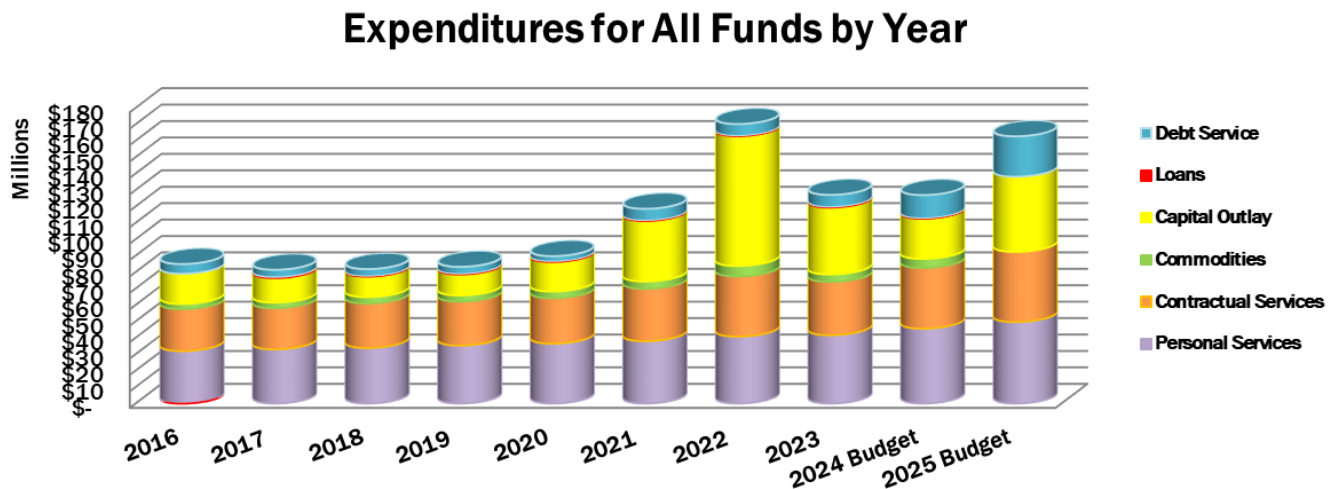


Figure 2.5 Expenditure History by Year/Category for All Funds

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 27% of the 2025 budget and 36% of the 2024 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 2025 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 2025, which are then calculated with the same percentage as the non-union employees. Total cost projected for 2025 for personnel and benefits is approximately \$49.6 million.

Personal Services Expenditures									
2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
\$ 31,925,333	\$ 32,966,163	\$ 33,808,824	\$ 35,383,512	\$ 36,457,346	\$ 37,953,476	\$ 40,766,790	\$ 41,590,311	\$ 45,594,527	\$ 49,585,431

Table 2.20 Expenditure History – Personal Services

Personnel costs are a major concern for the General Fund. More than 82% 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.

In 2024, the City made the following personnel changes: 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.

The 2025 budget has the following personnel changes:

- Human Resources Clerk position added to HR
- Administrative Assistant position added to Law

- Event Center division added mid-2024
- Community Projects Coordinator moved from City Manager to Recreation
- Planning & Economic Development combined into Community & Economic Development mid-2024
- Added City Planner, Code Specialist, Econ. Dev. Program Manager, Grant & Special Project Coordinator and Process Server
- Removed Development Service Director and Administrative Assistant
- Building Inspection's Administrative Assistant moved to Community & Economic Development division
- Building Maintenance-HVAC/Building Maintenance Tech & Building Cleaner added for 2025
- Engineering- Reduced all positions to 25% paid from General Fund- remaining 75% paid from Enterprise Funds; Engineering Construction Inspector added in 2025
- Parks Maintenance- One Maintenance Worker added in 2025

Police

- Police Admin- Deputy Chief added mid-2024 & Deputy Chief moved from Jail in 2025
- Narcotics- 2024 personnel costs partially shifted to special revenue funds-moved back to general fund for 2025; Patrol Officer position moved to Uniform Patrol
- Uniform Patrol- Two Police Sergeants moved (one to Dispatch & one to Jail); Six Patrol Officers added (one from Narcotics & five added for 2025)
- Police Services- Supervisor position moved from Dispatch
- Dispatch- one Dispatcher added in 2025; Police Sergeant moved from Uniform Patrol, Police Lieutenant added mid-2024; supervisor moved to Police Services
- Jail-Deputy Chief moved to Police Admin.; Two Corrections officers added in 2025; One Police Sergeant moved from Uniform Patrol

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 3.5% in 2025.

Contractual services is an expenditure category that includes all services provided by outside consultants and vendors. The 2025 budget for contractual services is \$42,744,055 and is 25% of the overall expenditure budget. This category generally comprises of 21.9% of the budget on a five year average and 28.5% of the budget on a ten year average. In 2024, contractual services comprised 29.1% of the total budget.

Contractual Services Expenditures									
2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
\$ 25,545,936	\$ 25,082,513	\$ 27,095,494	\$ 26,762,787	\$ 27,689,143	\$ 31,886,642	\$ 36,609,224	\$ 32,479,842	\$ 36,958,088	\$ 42,744,055

Table 2.21 Expenditure History – Contractual Services

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 million - Tax Increment Financing reimbursement fees, and \$ 1.7 million - garage charges.

In 2024, the largest of the \$36 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.

In 2025, \$9 million in contractual services is budgeted in the general fund on travel and training, other professional services, memberships, legal service, mowing, recreational activities, municipal garage charges, towing, maintenance, engineering, liability insurance. In other funds, other items are nuisance enforcement \$0.5 million, Tax Increment Financing Reimbursement Fees, \$8.3 million for payment on notes, administrative fees, maintenance, other professional services, and \$7.9 million on employee health care.

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 2025 budget for commodities is \$5.8 million compared to \$5.5 million in 2024. Commodities makes up 3.2% of the budget and 2.43% of the general fund with \$.9 million budgeted.

Commodities Expenditures									
2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
\$ 3,163,109	\$ 3,392,022	\$ 3,893,199	\$ 3,750,247	\$ 4,039,993	\$ 4,481,391	\$ 6,371,376	\$ 4,516,583	\$ 5,502,800	\$ 5,851,368

Table 2.22 Expenditure History – Commodities

Capital outlay has \$45.7 million budgeted for all funds for 2025 and makes up 15% 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 \$2.1 million in capital outlay in the general fund budget.

Budgets with large capital expenditures are:

- \$19.3 million – Sewer Capital Reserve Fund – secondary aeration
- \$2.0 million – Water Fund – facility upgrades
- \$5.0 million – Water Fund – system replacement program
- \$11.1 million- Capital Improvement Fund- local street paving

Capital Outlay Expenditures									
<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 Actual</u>	<u>2024 Budget</u>	<u>2025 Budget</u>
\$ 18,414,338	\$ 14,946,726	\$ 12,478,300	\$ 12,795,426	\$ 17,959,535	\$ 36,866,472	\$ 79,048,640	\$ 40,756,456	\$ 24,495,873	\$ 45,774,338

Table 2.23 Expenditure History – Capital Outlay

The largest capital outlay expenditure outside of the capital improvement budgets are vehicle and equipment purchases. Depreciation charges are paid to the Municipal Garage Fund and held in reserve for future vehicle and equipment purchases.

Debt service payments scheduled for 2025 are \$24.5 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 14.6% 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 over \$25 million each year. The Income Tax Fund transfers monies to various funds each year. The amount of the transfers is designated in the Five Year Financial Plan. These transfers usually help maintain a minimum or targeted balance for a specific fund or fund a specific project. The majority of income tax revenue is transferred to the General Fund. The enterprise funds also have significant transfers. The majority of transfers from the enterprise funds are designated to their specific capital improvement fund (i.e. Water Fund transfer to Water Capital Reserve Fund).

Expenditures for All Funds - 2025

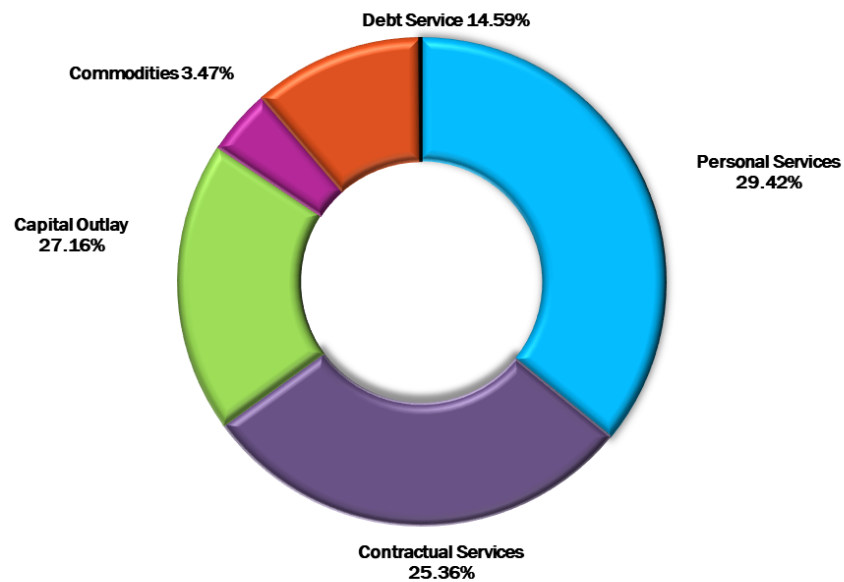


Figure 2.6 Expenditures of all funds by category for 2025

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
- Community & Economic Development

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 – 40.53%

Sale of Notes – 15.31%

Charges for services – 12.86%

Public Safety Levy – 8.36%

Over 77% of the revenues for the General Fund comprise of the sources stated above.

Income Taxes (including Public Safety Levy Income Tax) - \$34 million

The General Fund relies heavily upon income tax revenue and accounts for 40.53% of the total General Fund revenue in 2025. 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.

Sale of Notes - \$7.8 million

Sale of Notes is the second largest revenue source and accounts for 15.31% of total revenue for the General Fund. This budget item is for the Towne Mall Bond Anticipation Note (BAN). Bond anticipation note (BAN). A short-term debt instrument that was issued by the City to borrow against the proceeds of the Towne Mall project.

Charges for Services - \$6.6 million

Charges for services is the next largest revenue source and accounts for 12.86% 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 9% increase.

Real Estate Property Tax - \$3.5 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 \$3.5 million in General Fund property tax revenues in 2025. 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 6.78% of the total General Fund revenue and other sources.

Intergovernmental Revenues - \$1.6 million

In 2025, Middletown's General Fund will receive about 3.13% 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 2025 budget for intergovernmental revenue is \$1.6 million, a 16% decrease over the 2024 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.

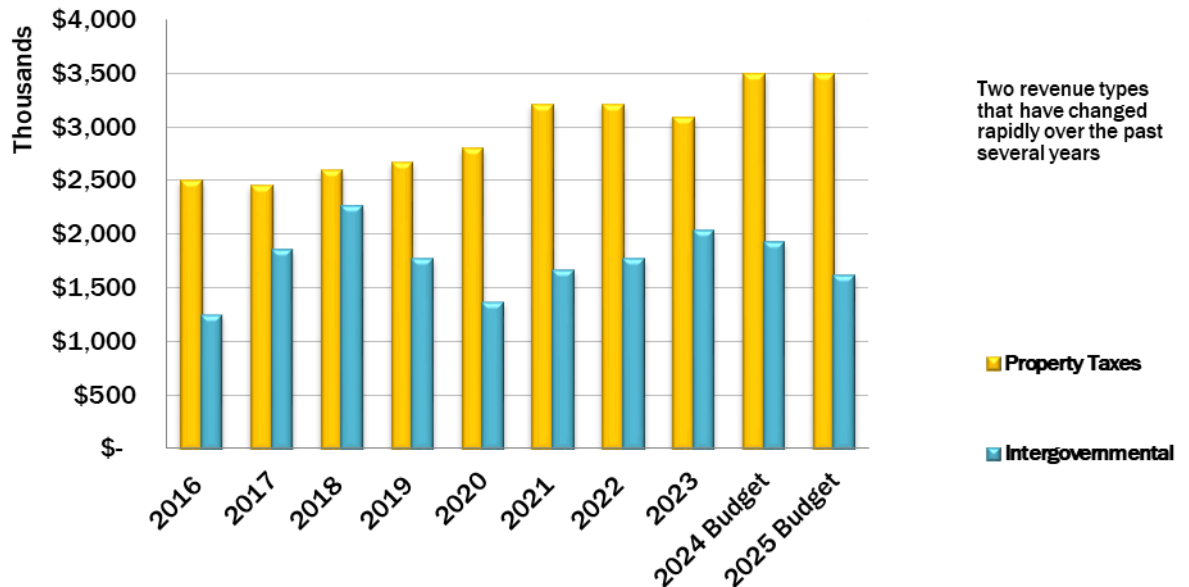


Figure 2.7 General Fund Revenue History – Property Taxes and Intergovernmental

Other Revenues

The remaining revenues comprise less than 15% for the past three years. These revenues include fines, transfers, 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 13% of the 2024 budget.

General Fund Expenditures

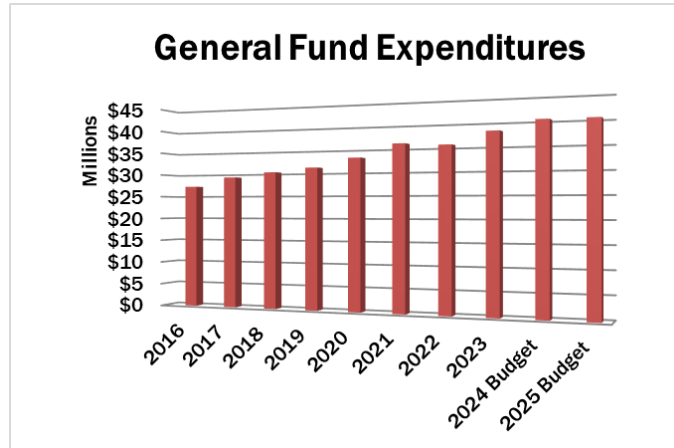


Figure 2.8 General Fund Expenditure History

The 2025 General Fund budget has increased due to projected revenue increases, particularly income taxes and charges for services.

Personal services- \$33 million

The largest expense to the General fund is personnel costs. Public safety personnel (Police & Fire) make up 54.10% of the total general fund personnel budget. The 10%, or \$3 million increase in the 2025 Personal Services is due to the below and above mentioned personnel additions.

The 2025 General Fund budget sees the addition of Human Resources Clerk position added to HR, Administrative Assistant position added to Law, Event Center division added mid-2024, Community Projects Coordinator moved from City Manager to Recreation, Planning & Economic Development combined into Community & Economic Development mid-2024, Added City Planner, Code Specialist, Econ. Dev. Program Manager, Grant & Special Project Coordinator and Process Server, Building Inspection's Administrative Assistant moved to Community & Economic Development division, Building Maintenance-HVAC/Building Maintenance Tech & Building Cleaner, Engineering Construction Inspector added in 2025, Parks Maintenance-One Maintenance Worker added in 2025.

In the Police Department the following personnel changes were made for the 2025 Budget:

- Police Admin- Deputy Chief added mid-2024 & Deputy Chief moved from Jail in 2025
- Narcotics- 2024 personnel costs partially shifted to special revenue funds-moved back to general fund for 2025; Patrol Officer position moved to Uniform Patrol

- Uniform Patrol- Two Police Sergeants moved (one to Dispatch & one to Jail); Six Patrol Officers added (one from Narcotics & five added for 2025)
- Police Services- Supervisor position moved from Dispatch
- Dispatch- one Dispatcher added in 2025; Police Sergeant moved from Uniform Patrol, Police Lieutenant added mid-2024; supervisor moved to Police Services
- Jail-Deputy Chief moved to Police Admin.; Two Corrections officers added in 2025; One Police Sergeant moved from Uniform Patrol

	2016	2017	2018	2019	2020	2021	2022	2023	2024 Budget	2025 Budget
PERSONNEL	\$21,549,347	\$22,463,972	\$23,130,515	\$24,042,294	\$24,370,044	\$25,419,831	\$26,707,531	\$28,172,997	\$29,951,051	\$33,019,825
% of Total Budget	79.02%	76.68%	76.27%	76.97%	73.37%	70.54%	75.11%	73.85%	74.52%	82.16%
change in personnel costs	\$707,980	\$914,625	\$666,543	\$911,779	\$327,750	\$1,049,787	\$1,287,700	\$1,465,466	\$1,778,054	\$3,068,774
change from previous year	3.40%	4.24%	2.97%	3.94%	1.36%	4.31%	5.07%	5.49%	6.31%	10.25%

Table 2.24 General Fund Personnel Expenditure History

Contractual services - \$9 million

Contractual services include vendors and services that cannot be accomplished in-house. Contractual services did not change much until 2017, when additional funds were budgeted for Enterprise Zone agreements, zoning code updates, mowing contract increases, recreational activities, jail medical service, and garage charges which is based upon usage of equipment and vehicles. There is an increase of 22.39% in 2025. Contractual services make up 16.38% of the general fund.

	2016	2017	2018	2019	2020	2021	2022	2023	2024 Budget	2025 Budget
CONTRACTUAL	\$4,474,634	\$4,992,757	\$5,006,173	\$5,225,613	\$5,468,780	\$6,952,974	\$6,462,380	\$6,518,281	\$7,745,601	\$9,000,582
% of Total Budget	16.41%	17.04%	16.51%	16.73%	16.46%	19.30%	18.17%	17.09%	19.27%	22.39%
change in contractual costs	\$105,696	\$518,123	\$13,416	\$219,440	\$243,167	\$1,484,194	(\$490,594)	\$55,901	\$1,227,320	\$1,254,981
change from previous year	2.42%	11.58%	0.27%	4.38%	4.65%	27.14%	-7.06%	0.87%	18.83%	16.20%

Table 2.25 General Fund Contractual Services Expenditure History

Commodities - \$0.9 million

Commodities account for 1.78% of the total General Fund budget in 2025. 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.

	2016	2017	2018	2019	2020	2021	2022	2023	2024 Budget	2025 Budget
COMMODITIES	\$595,114	\$550,395	\$911,614	\$489,172	\$594,027	\$698,890	\$614,790	\$719,748	\$685,788	\$976,481
% of Total Budget	2.18%	1.88%	3.01%	1.57%	1.79%	1.94%	1.73%	1.89%	1.71%	2.43%
change in commodities costs	\$117,308	(\$44,719)	\$361,219	(\$422,442)	\$104,855	\$104,863	(\$84,100)	\$104,958	(\$33,960)	\$290,693
change from previous year	24.55%	-7.51%	65.63%	-46.34%	21.44%	17.65%	-12.03%	17.07%	-4.72%	42.39%

Table 2.26 General Fund Commodities Expenditure History

Capital Outlay - \$2.1 million

Depreciation charges account for the variations of Capital Outlay. Purchase of new equipment is added to this charge until a full twenty year history is established for consistency. Capital outlay includes auto and truck depreciation charges and computer software charges.

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024 Budget</u>	<u>2025 Budget</u>
CAPITAL OUTLAY	\$730,374	\$808,898	\$1,122,770	\$1,239,981	\$2,465,904	\$2,802,189	\$1,615,245	\$2,429,205	\$1,491,751	\$2,171,253
% of Total Budget	2.68%	2.76%	3.70%	3.97%	7.42%	7.78%	4.54%	6.37%	3.71%	5.40%
change in capital outlay	(\$3,669)	\$78,524	\$313,872	\$117,211	\$1,225,923	\$336,285	(\$1,186,944)	\$813,960	(\$937,454)	\$679,502
change from previous year	-0.50%	10.75%	38.80%	10.44%	98.87%	13.64%	-42.36%	50.39%	-38.59%	45.55%

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, 2024 is estimated at \$25.7 million. The estimated ending balance for 2025 is \$18 million with a 38.0% fund reserve.

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

	2016	2017	2018	2019	2020	2021	2022	2023	2024 Budget	2025 Budget
Income Taxes	\$22,285,507	\$24,495,698	\$24,941,368	\$26,309,538	\$23,726,902	\$35,134,997	\$29,871,732	\$42,270,642	\$33,935,654	\$34,811,606
change from previous year		\$2,210,191	\$445,670	\$1,368,170	(\$2,582,636)	\$11,408,095	(\$5,263,265)	\$12,398,910	(\$8,334,988)	\$875,952
change from previous year		9.92%	1.82%	5.49%	-9.82%	48.08%	-14.98%	41.51%	-19.72%	2.58%

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 - \$930,821 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	\$20,898,616
Public Safety Levy Fund	4,308,280
Street Levy Fund	4,069,290
G.O. Bond Retirement	550,000
Police & Fire Pension Fund	2,711,599
Termination Pay Fund	450,000
Municipal Court Fund	635,000
Computer Replacement Fund	8,000
Health Fund	250,000

Table 2.29 Funds supported by City Income Taxes

BUDGET OVERVIEW OVERVIEW OF 2025 BUDGET

Changes In Ending Balances							
Fund #	Fund	Ending Balance 12/31/2023	Ending Balance 12/31/2024	Ending Balance 12/31/2025	Change from 2023 to 2024	Change from 2024 to 2025	Primary Causes of Balance Changes Greater than 10%
100	General Fund	\$25,703,241	\$22,064,998	\$18,673,545	-14.15%	-15.37%	Expenditures and revenues increased for 2025
	Special Revenue Funds						
230	City Income Tax	\$224,239	\$224,239	\$27,000	0.00%	-87.96%	Expenditures increased for 2025
200	Public Safety Levy	\$0	\$0	\$0	0.00%	0.00%	Using balance for funding of Public Safety
201	Street Levy	\$9,298,864	\$6,289,260	\$3,169,829	-32.37%	-49.60%	Using balance for debt payment and capital paving
210	Auto & Gas Tax	\$2,116,750	\$1,883,737	\$1,524,979	-11.01%	-19.05%	Increased personal services in 2025
215	Conservancy	\$66,156	\$56,411	\$33,370	-14.73%	-40.84%	Using fund balance for contractual service expenditures
228	Health & Environment	\$683,519	\$420,021	\$124,341	-38.55%	-70.40%	Increase in income tax transfer due to decrease in revenue and increased personal services expenditures
229	EMS	\$45,701	\$28,116	\$3,116	-38.48%	-88.92%	Using fund balance for purchase of equipment
238	UDAG	\$10,000	\$10,000	\$10,000	0.00%	0.00%	No revenues or expenditures for 2024 & 2025
240	Court Computerization	\$60,788	\$66,288	\$41,288	9.05%	-37.71%	Using fund balances for computer and related peripherals
242	Law Enforcement Trust	\$352,141	(\$426,007)	(\$426,007)	-220.98%	0.00%	Anticipated revenue not received for 2024
243	Law Enforcement Mandatory Drug Fine	\$317,325	\$237,171	\$114,696	-25.26%	-51.64%	Increased personal services expenditures in 2025
245	Probation Services	\$215,045	\$180,466	\$142,525	-16.08%	-21.02%	Increased personal services and contractual services in 2025
246	Termination Pay	\$376,031	\$216,031	\$16,031	-42.55%	-92.58%	Using fund balance for planned retirements
247	Indigent Driver Alcohol/Treatment	\$14,488	\$9,648	\$4,935	-33.41%	-48.85%	No expenditure changes for 2025
248	Enforcement/Education	\$63,929	\$67,479	\$69,679	5.55%	3.26%	No operating expenditures in 2025
249	Civic Development	\$365,364	\$443,364	\$218,364	21.35%	-50.75%	Increased contractual services for 2025
250	Municipal Court	\$141,237	\$201,788	\$43,057	42.87%	-78.66%	Increased expenditures for 2025
251	Police Grant	\$174,343	\$65,413	\$7,207	-62.48%	-88.98%	Increased expenditures for 2025
252	Court IDIAM	\$73,064	\$60,595	\$47,595	-17.07%	-21.45%	Decreased revenues for 2025
253	Court Special Projects	\$326,332	\$239,054	\$140,114	-26.75%	-41.39%	Increased revenues and personal services expenditures for 2025
260	Nuisance Abatement	\$390,625	\$336,875	\$342,875	-13.76%	1.78%	Reduced contractual services for 2025
262	Senior Citizens Levy	\$800	\$650	\$600	-18.75%	-7.69%	Decreased contractual services in 2025
265	Fire Station Levy	\$26,532,198	\$15,947,896	\$15,677,142	-39.89%	-1.70%	Increased debt service in 2025
266	American Rescue Plan Act Fund	\$13,463,690	\$19,859	\$19,859	-99.85%	0.00%	No revenue or expenditures for 2025
267	One Ohio Opioid Settlement Fund	\$276,241	\$623,241	\$318,352	125.61%	-48.92%	Increased expenditures for 2025
268	Butler County ARPA Fund	\$4,839,375	\$700,180	\$700,180	-85.53%	0.00%	No revenue or expenditures for 2025
Total Special Revenue Funds		\$14,210,340	\$26,578,354	\$22,371,127	87.04%	-15.83%	

BUDGET OVERVIEW

OVERVIEW OF 2025 BUDGET

Changes In Ending Balances							
Fund #	Fund	Ending Balance 12/31/2023	Ending Balance 12/31/2024	Ending Balance 12/31/2025	Change from 2023 to 2024	Change from 2024 to 2025	Primary Causes of Balance Changes Greater than 10%
Debt Service Funds							
305	General Obligation Bond Retirement	\$941,198	\$1,463,367	\$2,028,367	55.48%	38.61%	Decreased debt service in 2025
325	Special Assessment Bond Retirement	\$377,256	\$440,239	\$395,619	16.70%	-10.14%	Decrease in debt service for 2025, using fund balance to assist with debt payments
340	East End/Towne Blvd. TIF	\$913,489	\$311,759	\$10,394	-65.87%	-96.67%	Decrease in capitol outlay for 2025
345	Downtown TIF	\$58,705	\$66,760	\$74,815	13.72%	12.07%	No significant expenditures in 2024 or 2025
350	Aeronca TIF	\$8,102	\$8,052	\$8,602	-0.62%	6.83%	No significant revenues or expenditures in 2024 or 2025
355	Airport/Riverfront TIF	\$12,930	\$13,869	\$21,834	7.26%	57.43%	No significant revenues or expenditures in 2024 or 2025
360	Miller Rd North TIF	\$165,760	\$180,260	\$190,960	8.75%	5.94%	No significant expenditures in 2024 or 2025
370	Towne Mall/Hospital TIF	\$554,163	\$350,163	\$252,577	-36.81%	-27.87%	Increased expenditures in 2025
371	Renaissance North TIF	\$434,461	\$80,961	\$96,108	-81.37%	18.71%	Increased revenues in 2025
372	Renaissance South TIF	\$894,579	\$224,379	\$148,151	-74.92%	-33.97%	Increased revenues in 2025
373	Sawyer's Mill TIF	\$142,049	\$257,049	\$299,719	80.96%	16.60%	Increased revenues and expenditures for 2025
375	Greentree Industrial Park TIF	\$34,086	\$475,816	\$610,816	1295.93%	28.37%	No expenditures for 2024 or 2025
376	Made Industrial Park TIF	\$22,014	\$29,779	\$37,544	35.27%	26.08%	No significant expenditures in 2024 or 2025
377	South Yankee Rd TIF	\$26,014	\$26,769	\$27,524	2.90%	2.82%	No significant expenditures in 2024 or 2025
378	Towne Mall TIF	\$11,155	\$47,155	\$83,155	322.73%	76.34%	No changes for 2025
Total Debt Service Funds		\$4,595,961	\$3,976,377	\$4,286,185	-13.48%	7.79%	
Capital Projects Funds							
220	Capital Improvements Fund	\$6,034,788	\$6,833,095	\$4,502,095	13.23%	-34.11%	Capital projects vary yearly, timing of grant reimbursements
225	Acquisition for Parks Fund	\$152,901	\$152,901	\$7,901	0.00%	-94.83%	Increase in expenditures for 2025
480	East End Development Fund	\$134,675	\$134,675	\$4,675	0.00%	-96.53%	Increase in expenditures for 2025
481	Downtown Improvements	\$594,000	\$517,595	\$48,337	-12.86%	-90.66%	Increased expenditures for 2025
485	Economic Development Bond Service	\$6,568,761	\$6,567,928	\$6,455,715	-0.01%	-1.71%	Increased revenues and expenditures for 2025
492	Airport Improvements Fund	\$645,521	\$480,521	\$1,076,693	-25.56%	124.07%	Increased revenues and expenditures for 2025
494	Water Capital Reserve Fund	\$5,182,587	\$3,118,930	\$3,317,353	-39.82%	6.36%	Capital projects vary yearly, timing of grant reimbursements
415	Storm Water Capital Reserve Fund	\$2,051,250	\$2,006,901	\$1,571,953	-2.16%	-21.67%	Capital projects vary yearly, timing of grant reimbursements
495	Sanitary Sewer Capital Reserve Fund	\$23,281,697	\$24,618,576	\$13,524,756	5.74%	-45.06%	Capital projects vary yearly, timing of grant reimbursements
498	Computer Replacement Fund	\$1,338,072	\$1,396,389	\$1,000,683	4.36%	-28.34%	Increased revenue and expenditures in 2025
499	Property Development Fund	\$470,352	\$322,152	\$10,302	-31.51%	-96.80%	Increased revenue in 2025
Total Capital Projects Funds		\$46,454,604	\$46,149,663	\$31,520,463	-0.66%	-31.70%	

Changes In Ending Balances

Fund #	Fund	Ending Balance 12/31/2023	Ending Balance 12/31/2024	Ending Balance 12/31/2025	Change from 2023 to 2024	Change from 2024 to 2025	Primary Causes of Balance Changes Greater than 10%
Enterprise Funds							
510	Water Fund	\$4,396,482	\$4,096,450	\$4,630,044	-6.82%	13.03%	Increased revenues and expenditures in 2025
515	Storm Water Fund	\$721,158	\$655,446	\$551,778	-9.11%	-15.82%	Increased revenues and expenditures in 2025
520	Sanitary Sewer Fund	\$2,151,269	\$1,737,728	\$1,494,175	-19.22%	-14.02%	Decreased transfer in 2025
525	Airport Fund	\$526,477	\$625,900	\$255,909	18.88%	-59.11%	Decreased revenues in 2025
530	Transit System Fund	\$252,431	\$384,693	\$431,994	52.40%	12.30%	Decreased revenues and expenditures in 2025
546	Wellfield Protection Fund	\$2,775,401	\$2,616,311	\$2,627,239	-5.73%	0.42%	Decreased expenditures in 2025
555	Solid Waste Disposal Fund	\$833,837	\$880,023	\$966,136	5.54%	9.79%	Increase in revenues and expenditures for 2025
Total Enterprise Funds		\$11,657,055	\$10,996,551	\$10,957,275	-5.67%	-0.36%	
Internal Service Funds							
605	Municipal Garage Fund	\$6,336,244	\$3,533,354	\$1,423,073	-44.24%	-59.72%	Fluctuation of equipment purchases each year, fluctuation of sale of assets
661	Employee Benefits Fund	\$2,474,710	\$2,163,740	\$1,311,984	-12.57%	-39.36%	Increased contractual services in 2025
Total Internal Service Funds		\$8,810,954	\$5,697,094	\$2,735,057	-35.34%	-51.99%	
Trust Funds							
725	Police Pension Fund	\$1,590,389	\$1,650,967	\$1,683,135	3.81%	1.95%	Fluctuates according to actual police wages & overtime
726	Fire Pension Fund	\$1,615,577	\$1,593,222	\$1,358,944	-1.38%	-14.70%	Fluctuates according to actual fire wages & overtime
Total Trust Funds		\$3,205,966	\$3,244,189	\$3,042,079	1.19%	-6.23%	
Federal Grant Funds							
254	Home Program Fund	\$100,461	\$377,590	\$377,590	275.86%	0.00%	Decrease in revenue for 2025
429	Community Development Fund	\$234,942	\$377,114	\$377,114	60.51%	0.00%	Increase in revenues and expenditures for 2025
736	Community Dev. Escrow Fund	\$25,769	\$61,014	\$56,014	136.77%	-8.19%	Using fund balances for expenditures
Total Federal Grant Funds		\$361,172	\$815,718	\$810,718	125.85%	-8.19%	
Special Assessment Funds							
896	2025 Sidewalk, Curb, & Gutter	\$0	\$0	\$0	0.00%	0.00%	
Total Special Assessments		\$0	\$0	\$0	0.00%	0.00%	
GRAND TOTAL - ALL FUNDS		\$89,296,052	\$70,879,592	\$75,722,904	-20.62%	6.83%	

BUDGET OVERVIEW OVERVIEW OF 2025 BUDGET

PERSONNEL COUNT BY DEPARTMENT

DEPARTMENT/DIVISION	FULL TIME					PART-TIME/GRANT					ALL EMPLOYEES				
	2021	2022	2023	2024	2025	2021	2022	2023	2024	2025	2021	2022	2023	2024	2025
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	3.00	3.00	4.00	4.50	3.00						3.00	3.00	4.00	4.50	3.00
Law	4.00	4.00	4.00	4.00	5.00						4.00	4.00	4.00	4.00	5.00
Human Resources	4.00	4.00	4.00	4.00	4.00						4.00	4.00	4.00	4.00	4.00
Transit	1.00	1.00	1.00	1.00	0.00	10.00	0.50	10.00	0.00	0.50	11.00	1.50	11.00	1.00	
Event Center	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.70					1.70
Recreation	0.00	0.00	0.00	0.00	1.00										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	13.00	13.00	14.00	14.50	15.00	10.00	0.50	10.00	0.00	1.20	23.00	13.50	24.00	14.50	15.7
Community & Economic Development															
Community & Economic Development	0.00	0.00	0.00	0.00	17.00						0.00	0.00	0.00	0.00	17.00
Planning/Zoning	3.00	9.00	10.00	9.00	0.00						3.00	9.00	10.00	9.00	0.00
Building Inspection	5.00	5.00	5.00	5.00	4.00						5.00	5.00	5.00	5.00	4.00
Total Community & Economic Development	8.00	14.00	15.00	14.00	21.00						8.00	14.00	15.00	14.00	21.00
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	77.00	77.00	77.00	77.00						74.00	77.00	77.00	77.00	77.00
Fire Training/Prevention	5.00	5.00	5.00	6.00	6.00						5.00	5.00	5.00	6.00	6.00
Criminal Investigation	13.00	12.00	12.00	12.00	12.00						13.00	12.00	12.00	12.00	12.00
Narcotics	6.00	6.00	7.00	7.00	7.00						6.00	6.00	7.00	7.00	7.00
Jail Management	12.00	12.00	12.00	12.00	14.00	1.20	1.20	1.40	1.40	1.40	13.20	13.20	13.40	13.40	15.40
Police Administration	9.50	4.50	4.50	4.50	6.00			0.70	0.70	0.70	9.50	4.50	5.20	5.20	6.70
Police & Fire Dispatch	16.00	16.00	16.00	16.00	18.00						16.00	16.00	16.00	16.00	18.00
Police Services	5.00	5.00	5.00	5.00	6.00						5.00	5.00	5.00	5.00	6.00
Uniform Patrol	52.00	53.00	57.00	60.00	64.00						52.00	53.00	57.00	60.00	64.00
Total Public Safety	195.50	193.50	198.50	202.50	213.00	1.20	1.20	2.10	2.10	2.10	196.70	194.70	200.60	204.60	215.10
Economic Development	4.00	4.00	4.00	4.00	0.00	0.70	0.70	0.70	0.70	0.00	4.70	4.70	4.70	4.70	0.00

BUDGET OVERVIEW OVERVIEW OF 2025 BUDGET

PERSONNEL COUNT BY DEPARTMENT, (continued)

DEPARTMENT/DIVISION	FULL TIME					PART TIME/GRANT					ALL EMPLOYEES				
	2021	2022	2023	2024	2025	2021	2022	2023	2024	2025	2021	2022	2023	2024	2025
Health Department	7.00	7.00	8.00	8.00	8.00	0.50	0.50	0.50	0.50	0.50	7.50	7.50	8.50	8.50	8.50
Finance Department															
City Income Tax	8.00	8.00	8.00	8.00	9.00						8.00	8.00	8.00	8.00	9.00
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	24.00						23.00	23.00	23.00	23.00	24.00
Information Systems	5.00	5.00	5.00	5.00	5.00	0.50	0.50	0.50	0.50	0.50	5.50	5.50	5.50	5.50	5.50
Airport Operations	3.00		1.00	1.00	1.00	2.00					5.00	0.00	1.00	1.00	1.00
Municipal Court															
Municipal Court	19.00	20.00	20.00	20.00	20.00	1.50	0.20	0.20	0.20	0.20	20.50	20.20	19.20	19.20	20.20
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	21.00	22.00	22.00	22.00	22.00	1.50	0.20	0.20	0.20	0.20	22.5	22.2	21.2	22.2	22.20
Public Works & Utilities															
Building Maintenance	3.00	3.00	4.00	4.00	6.00						3.00	3.00	4.00	4.00	6.00
Electronic Maintenance	2.00	4.00	4.00	4.00	4.00	1.30					3.30	4.00	4.00	4.00	4.00
Engineering	2.50	2.50	1.50	1.50	1.00						2.50	2.50	1.50	1.50	1.00
Grounds Maintenance	2.00	1.00	1.00	1.00	1.00	0.20	0.20	0.20	0.20	0.20	2.20	1.20	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	7.00	1.20	1.20	1.20	1.30	1.30	7.20	7.20	7.20	7.30	8.30
Public Works & Utilities Admin	7.00	7.00	7.50	7.75	8.00						7.00	7.00	7.50	7.75	8.00
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	11.00						10.00	10.00	10.00	10.00	11.00
Storm Water Maintenance	9.50	9.50	9.50	9.50	9.00	0.50	1.00	1.00	1.00	1.00	10.00	10.50	10.50	10.50	9.00
Street Maintenance	13.00	13.00	15.00	15.00	17.00	0.20	0.20	0.30	0.30	0.30	13.20	13.20	15.30	15.30	17.00
Water Reclamation	18.00	18.00	18.00	18.00	17.00						18.00	18.00	18.00	18.00	17.00
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	16.00	0.20	0.20	0.10	0.10	0.10	15.20	15.20	15.10	15.35	16.00
Total Public Works & Utilities	108.50	109.50	112.00	112.25	117.50	3.60	2.80	2.80	2.90	2.90	112.10	112.30	114.80	116.40	119.00
TOTAL PERSONNEL	389.00	392.00	403.50	407.25	427.50	21.30	7.70	18.10	7.20	8.70	410.30	399.70	421.60	414.45	434.30

PERSONNEL HISTORY

There are 427.50 full time employees budgeted for 2025. This number is up from 414.45 in 2024. 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 8.7. The 2025 full time equivalent or all employees total is 434.30, versus the 2024 total of 414.45 this is due to the increase in full time employees.

City Manager's Office

The City Manager's Department oversees several divisions; Law, Human Resources, Event Center, Recreation, Transit and Communications. There are three 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 and moved to the Recreation division in 2025. 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 Sewer Fund. In 2025, both Assistant City Manager positions were moved to the City Manager budget. The Executive Assistant position was removed for 2025. A full time Event Center manager and part time Administrative Assistant were added for 2025 with the purchase and operation of the Event Center of Middletown.

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.

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. In 2025, a full time Administrative Assistant position was created for the Law division.

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. In 2025, a Human Resources clerk and intern position were each funded at .5 each.

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 2025, the Transit division has .50 budgeted for a part time driver.

Community & Economic Development

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 mid-2024, this department was renamed the Community & Economic Development department and the Planning & Economic Development divisions were combined. In mid-2024, the following positions were added: City Planner, Code Specialist, Economic Development Program Manager, Grant & Special Project Coordinator, Process Server.

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. The Development Service Director & Administrative Assistant positions were removed in 2025.

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. Administrative Assistant position moved to Community & Economic Development.

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).

In 2025, the following changes were made to the Police division:

- Police Admin- Deputy Chief added mid-2024 & Deputy Chief moved from Jail in 2025
- Narcotics- 2024 personnel costs partially shifted to special revenue funds-moved back to general fund for 2025; Patrol Officer position moved to Uniform Patrol
- Uniform Patrol- Two Police Sergeants moved (one to Dispatch & one to Jail); Six Patrol Officers added (one from Narcotics & five added for 2025)
- Police Services- Supervisor position moved from Dispatch
- Dispatch- one Dispatcher added in 2025; Police Sergeant moved from Uniform Patrol, Police Lieutenant added mid-2024; supervisor moved to Police Services
- Jail-Deputy Chief moved to Police Admin.; Two Corrections officers added in 2025; One Police Sergeant moved from Uniform Patrol

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 2025.

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. There were no changes for 2025.

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 2025.

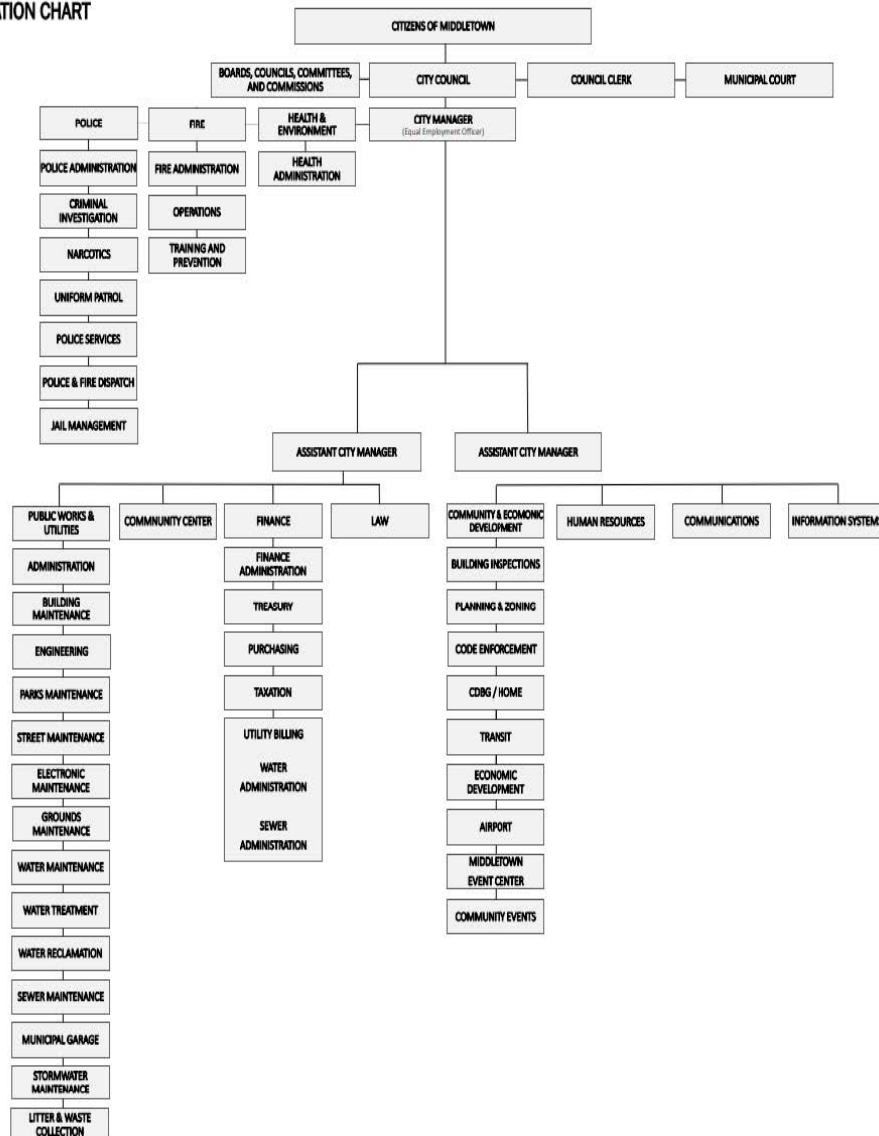
Public Works Department

Electronic Maintenance added a part time Senior Electronics position in early 2017. The addition of the “Transform Middletown” crew of seasonal positions that were added in 2016 have remained in the budget since. The Grounds Maintenance Supervisor was added in 2017. The 2019 budget added a Natural Resources Coordinator position to the Public Works and Utilities Admin division. The Grounds, Streets, Parks and Storm Water Maintenance Divisions will retain all seasonal positions. The Wastewater Treatment Plant was renamed Water Reclamation Facility in 2020 and the part time Wastewater Treatment Plant Manager position was changed to full time and renamed Water Reclamation Manager. In 2021, there is the addition of an Engineer in the Public Works and Utility division and the elimination of an Engineering Tech from the Engineering division. A Public Works Leader position was eliminated in the Water Maintenance Division and added in the Grounds Division. A part time Treatment Plant Lab Analyst was changed to a full time Assistant Lab Analyst at the Water Treatment Plant in 2021. The Electronics Maintenance division sees big changes in 2022 with the Electronic Maintenance Supervisor going from part time to full time, the addition of one Senior Electronics Technician and reduction of a part time Senior Electronics Technician. In 2025, reduced all positions in Engineering to 25% paid from General Fund with remaining 75% paid from Enterprise Funds and an Engineering Construction Inspector position was added for 2025. In 2025, one maintenance worker was added to the Parks Maintenance division.

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. HVAC/Building Maintenance Tech and Building Cleaner positions were added for 2025.



**CITY OF MIDDLETOWN, OHIO
ORGANIZATION CHART**



OPERATING FUNDS
Organizational Chart Fund Descriptions

General Fund (Major Fund)

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

City Income Tax Fund (Major Fund)

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

Auto and Gas Tax Fund

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

Health Fund (Major Fund)

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

Municipal Court Fund

This fund accounts for fines and court costs levied by the City's Municipal Court and the operations of the Middletown Municipal Court. The Municipal Court has jurisdiction in civil and misdemeanor criminal cases as well as preliminary hearings of felony cases.

Water Fund

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

Storm Water Fund

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

Sewer Fund

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

Airport Fund

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

Transit System Fund

The Transit Fund accounts for the operation of the City's public bus line system.

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.

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	2025 Expenditure Budget	Fund	Percentage
Finance Administration	398,369	General	13.23%
Treasury	269,048	General	8.94%
Purchasing	114,714	General	3.81%
Water Administration	669,246	Water	22.23%
Sewer Administration	628,511	Sewer	20.88%
Taxation	930,821	Income Tax	30.92%
Total	3,010,709		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

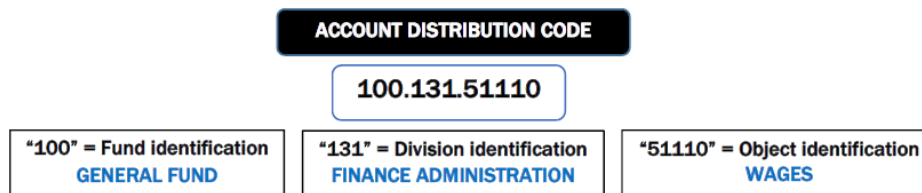
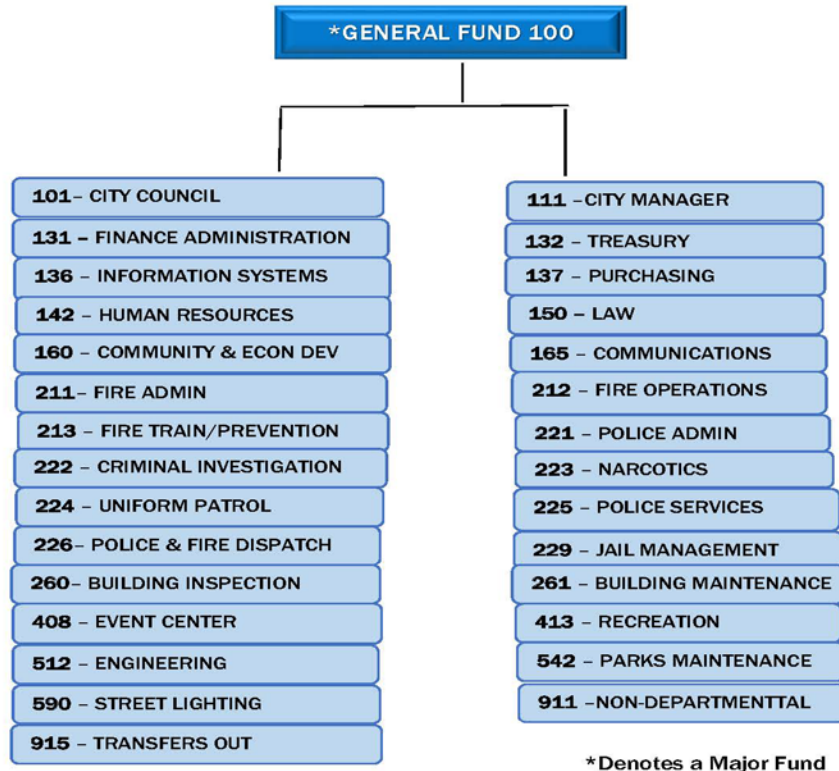
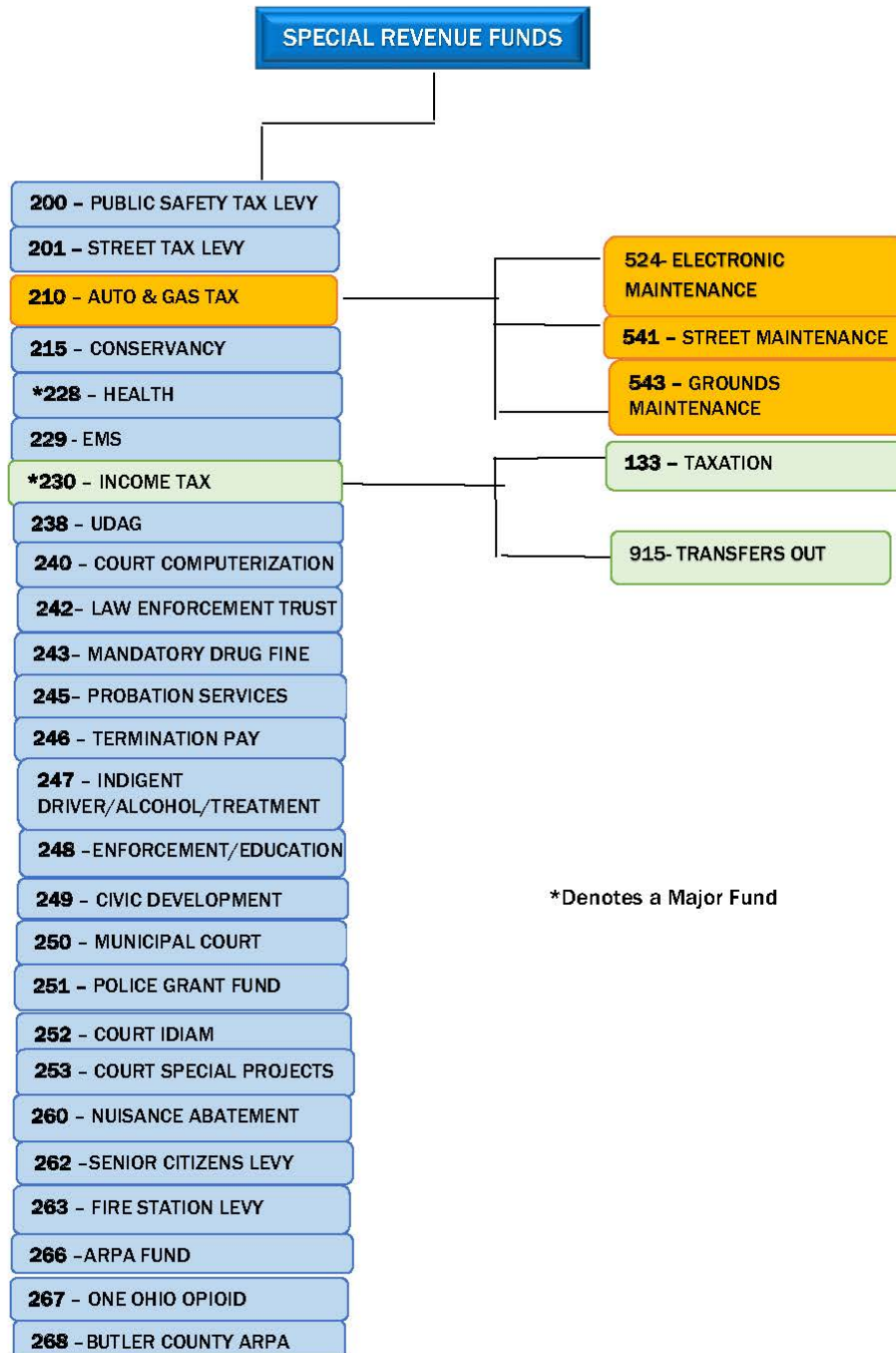


Figure 2.9 Explanation of Account Distribution Codes

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.





DEBT SERVICE FUNDS

305 - GENERAL OBLIGATION BOND

325 - SPECIAL ASSESMENT BOND

340 - EAST END/TOWN BLVD TIF

345 - DOWNTOWN TIF

350 - AERONICA TIF

355 - AIRPORT/RIVERFRONT TIF

360 - MILLER ROAD TIF NORTH

370 - TOWNE MALL/HOSPITAL TIF

371 - RENAISSANCE NORTH TIF

372 - RENAISSANCE SOUTH TIF

373 - SAWYER MILL TIF

376 - MADE INDUSTRIAL TIF

377 - SOUTH YANKEE TIF

378 - TOWNE MALL TIF

**CAPITAL IMPROVEMENT & SPECIAL
ASSESSMENT FUNDS**

220 - CAPITAL IMPROVEMENTS

225 - ACQUISITION FOR PARKS

415 - STORM WATER CAPITAL RESERVE

480 - EAST END DEVELOPMENT

481 - DOWNTOWN IMPROVEMENTS

485 - ECONOMIC DEV BOND

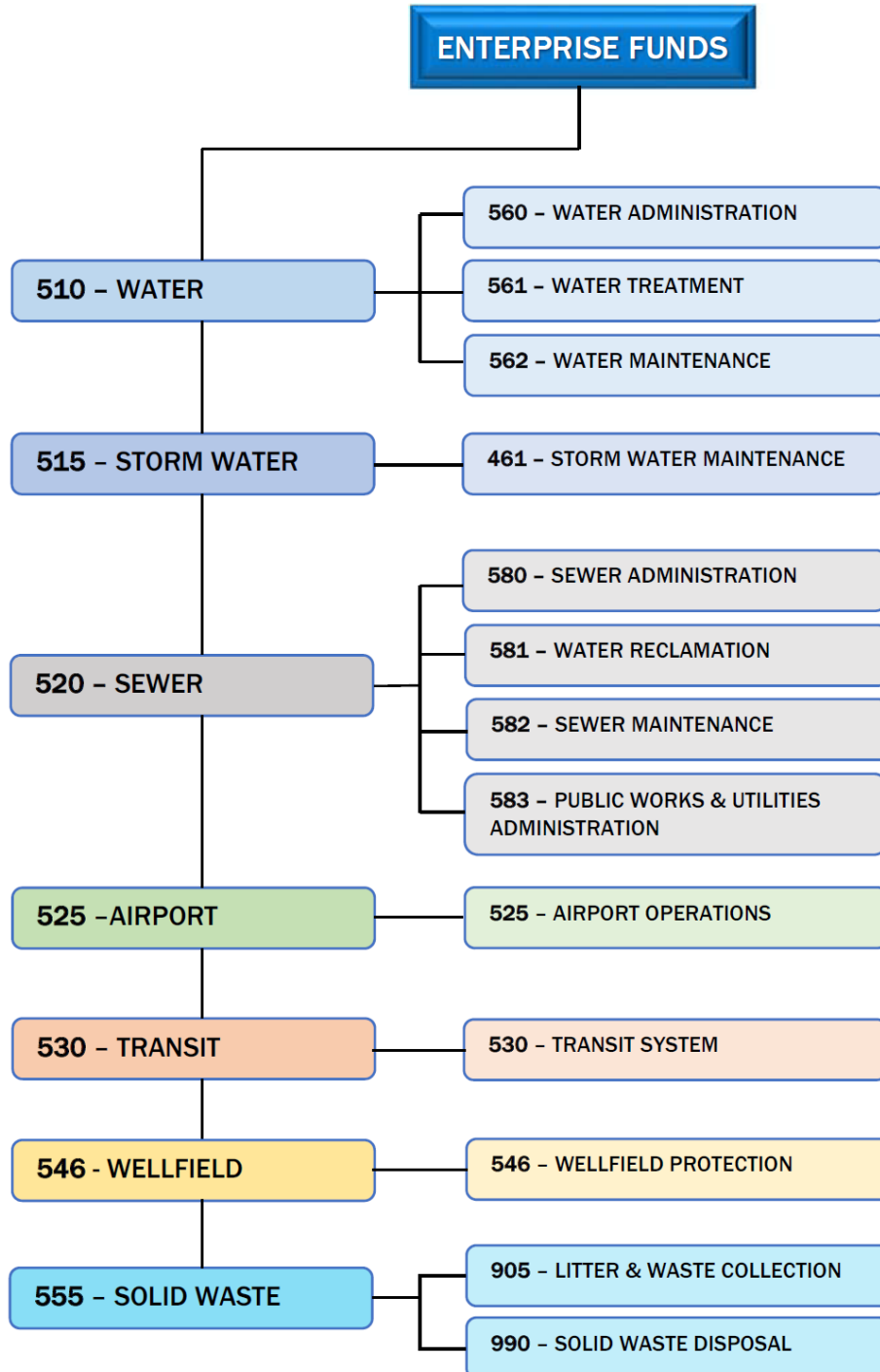
494 - WATER CAPITAL RESERVE

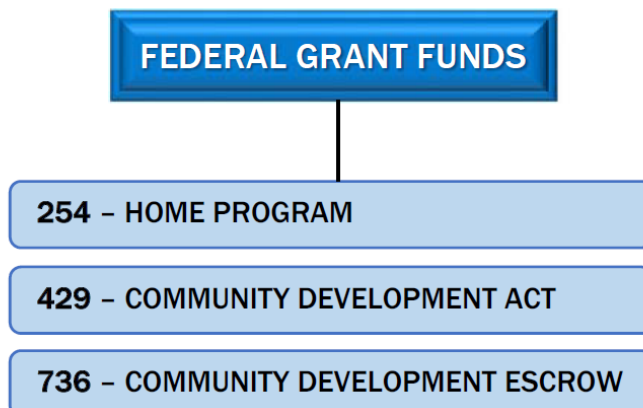
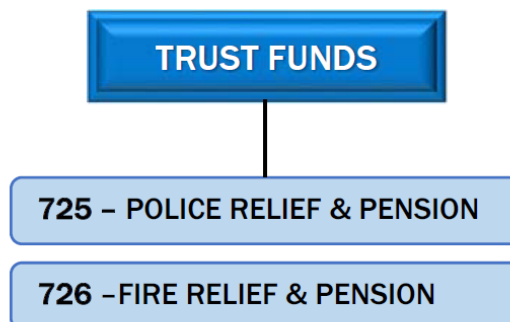
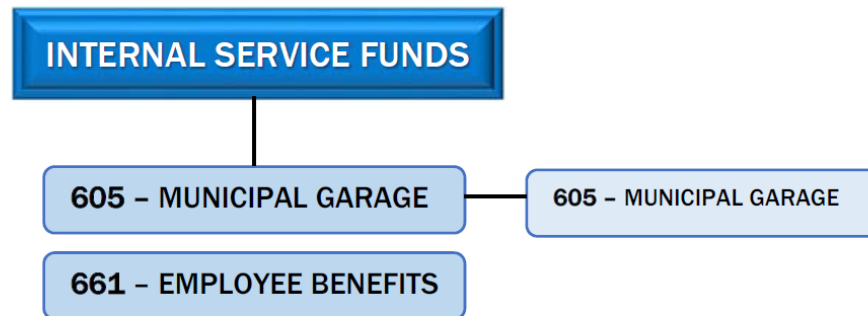
495 - SEWER CAPITAL RESERVE

498 - COMPUTER REPLACEMENT

499 - PROPERTY DEVELOPMENT

896 - 2025 SIDEWALK, CURB & GUTTER







SECTION 3

GENERAL FUND

DEFINITION OF GENERAL FUND

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

REVENUES

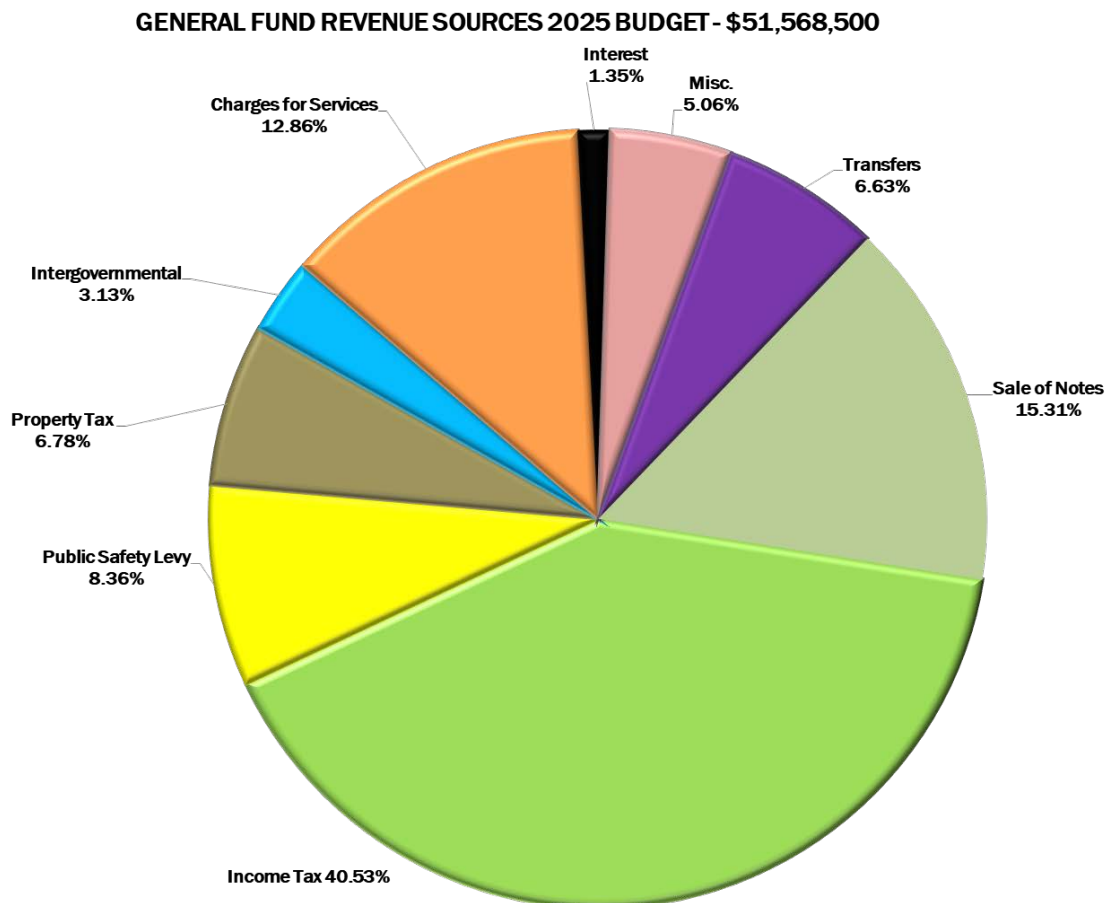
General Fund revenue is made up of income tax, real estate property taxes, intergovernmental revenues (revenue from other governmental agencies), charges for services, licenses and permits, rentals and leases, miscellaneous revenue, interest revenue, and transfers-in from other funds. The pie chart below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

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

Revenue Assumptions

Fiscal year 2025 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	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase or Decrease	
						\$	%
Income Tax Transfer	\$19,808,000	\$20,989,871	\$26,391,032	\$20,395,970	20,898,616	502,646	2.5%
Public Safety Levy Transfer	4,287,762	4,502,661	5,311,551	4,223,803	4,308,279	84,476	2.0%
Property Tax	3,203,253	3,227,050	3,086,566	3,493,253	3,496,530	3,277	0.1%
Intergovernmental	1,657,711	1,709,388	2,027,973	1,930,208	1,613,700	(316,508)	-16.4%
Charges for Services	4,658,847	4,965,056	5,621,516	5,653,721	6,629,642	975,921	17.3%
Miscellaneous	3,468,992	3,525,638	6,442,088	2,410,325	2,608,500	198,175	8.2%
Sale of Notes	0	0	0	0	7,897,000	7,897,000	100.0%
Interest	<u>144,206</u>	<u>264,771</u>	<u>599,870</u>	<u>91,507</u>	<u>696,400</u>	<u>604,893</u>	<u>661.0%</u>
Subtotal	\$37,228,771	\$39,184,435	\$46,457,912	\$38,198,787	\$48,148,667	\$9,949,880	26.0%
Transfers-In	<u>\$2,678,932</u>	<u>\$2,882,452</u>	<u>\$3,022,684</u>	<u>\$3,128,677</u>	<u>\$3,419,833</u>	<u>\$291,156</u>	<u>9.3%</u>
Total	<u>\$39,907,703</u>	<u>\$42,066,887</u>	<u>\$49,480,596</u>	<u>\$41,327,464</u>	<u>\$51,568,500</u>	<u>10,241,036</u>	<u>24.8%</u>

Table 3.1 General Fund Revenue Comparison by Category

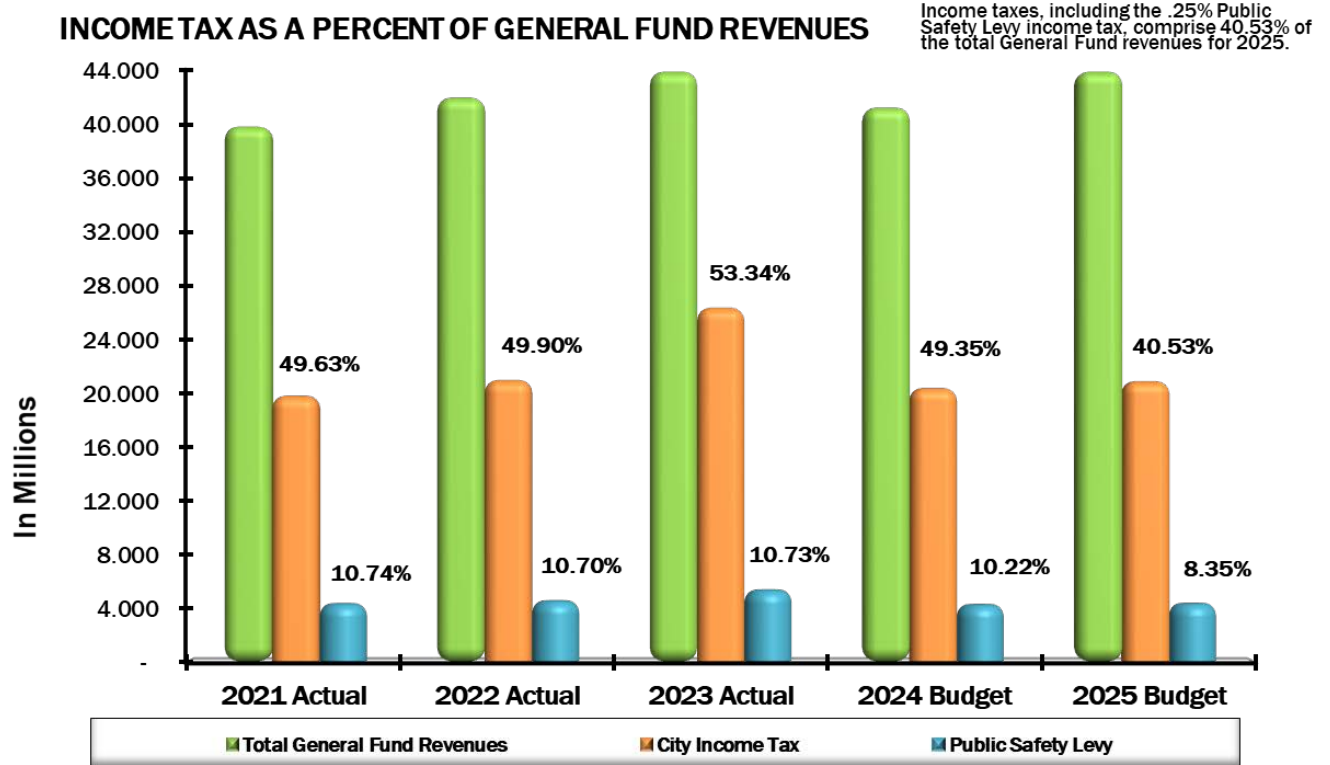


Figure 3.2 Income tax as a percent of General Fund Revenues

City Income Tax

City income tax revenues account for 40.53% of the projected 2025 General Fund revenues (Figure 3.1); 48.89% 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.

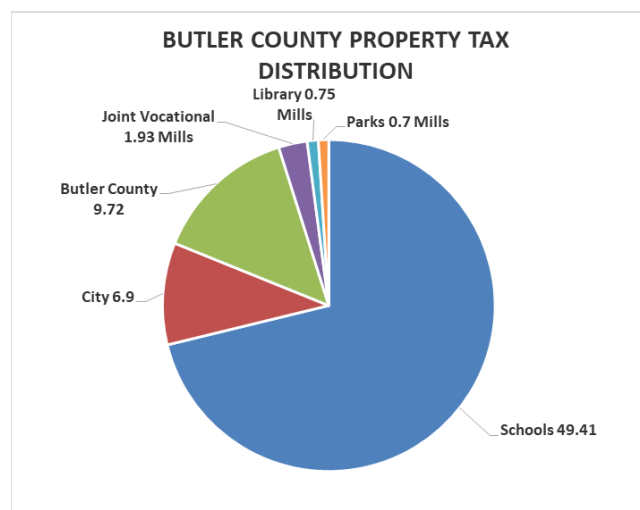
Charges for Services

Charges for services represent 12.86% of the total General Fund revenues for 2025. 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 6.78% of this fund's revenue.



DISTRIBUTION OF THE CITY'S 6.9 MILLS

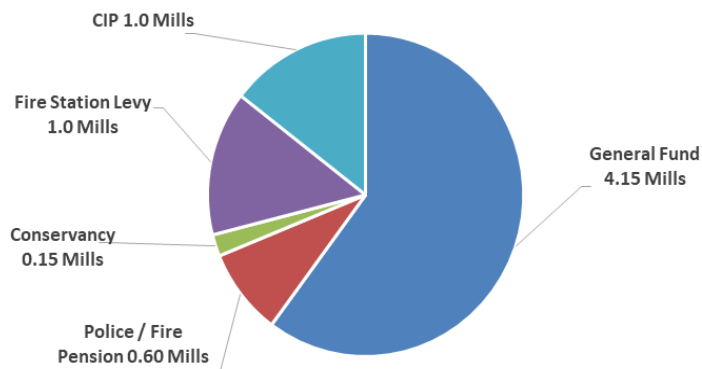


Figure 3.4 Property Tax Distribution of the City's Share

Intergovernmental

Intergovernmental revenue include liquor and cigarette taxes, state and federal grants, as well as local government fund money remitted by the State of Ohio. This revenue type can vary from year to year due to changes in grants and State policies. Intergovernmental revenues represent 3.13% of the total General Fund revenue.

Miscellaneous

Miscellaneous revenues account for 5.06% 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 1.35% of General Fund revenues in 2025.

Sale of Notes

Sale of Notes in 2025 is 15.31% of the 2025 General Fund revenues.

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 is at 6.63%.

General Fund Appropriations

Most of the essential government services and functions are accounted for in the General Fund, including Finance, Law, Engineering, Community & Economic Development, Fire, Police, Public Works & Utilities, 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 2023 expenditure as well as dollar and percentage comparisons between 2024 and 2025 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 Fund Section.

expenditures. Public safety (Police and Fire) has the largest amount of expenditures at 54.10% 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 \$54,959,952 for 2025, a 22.2% increase from the 2024 budget.

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

Pickleball Courts



Police K-9 Bear



GENERAL FUND EXPENDITURES DEPARTMENT SUMMARY					
Department/Division	2023 Actual	2024 Budget	2025 Budget	Increase/Decrease	
				\$	%
City Council	\$155,461	\$170,929	\$206,849	\$35,920	21.0%
City Manager	2,388,842	3,207,153	4,199,915	992,762	31.0%
Finance Department	601,376	707,601	782,131	74,530	10.5%
Information Systems	670,945	794,045	878,684	84,639	10.7%
Community & Eco. Dev.	2,832,144	3,043,794	2,876,329	(167,465)	-5.5%
Division of Fire	11,722,846	11,953,280	13,244,627	1,291,347	10.8%
Division of Police	14,549,968	15,354,580	16,511,355	1,156,775	7.5%
Public Works & Utilities	2,385,818	2,534,697	2,917,945	383,248	15.1%
Debt Service	158,166	158,548	8,766,811	8,608,263	5429.4%
Non-Departmental	2,532,832	5,758,113	3,550,306	(2,207,807)	-38.3%
Subtotal	37,998,397	43,682,740	53,934,952	\$10,252,212	23.5%
Transfers	6,025,133	1,282,968	1,025,000	(257,968)	-20.1%
Total	\$44,023,530	\$44,965,708	\$54,959,952	\$9,994,244	22.2%

Table 3.2 Department expenditures 2023-2025

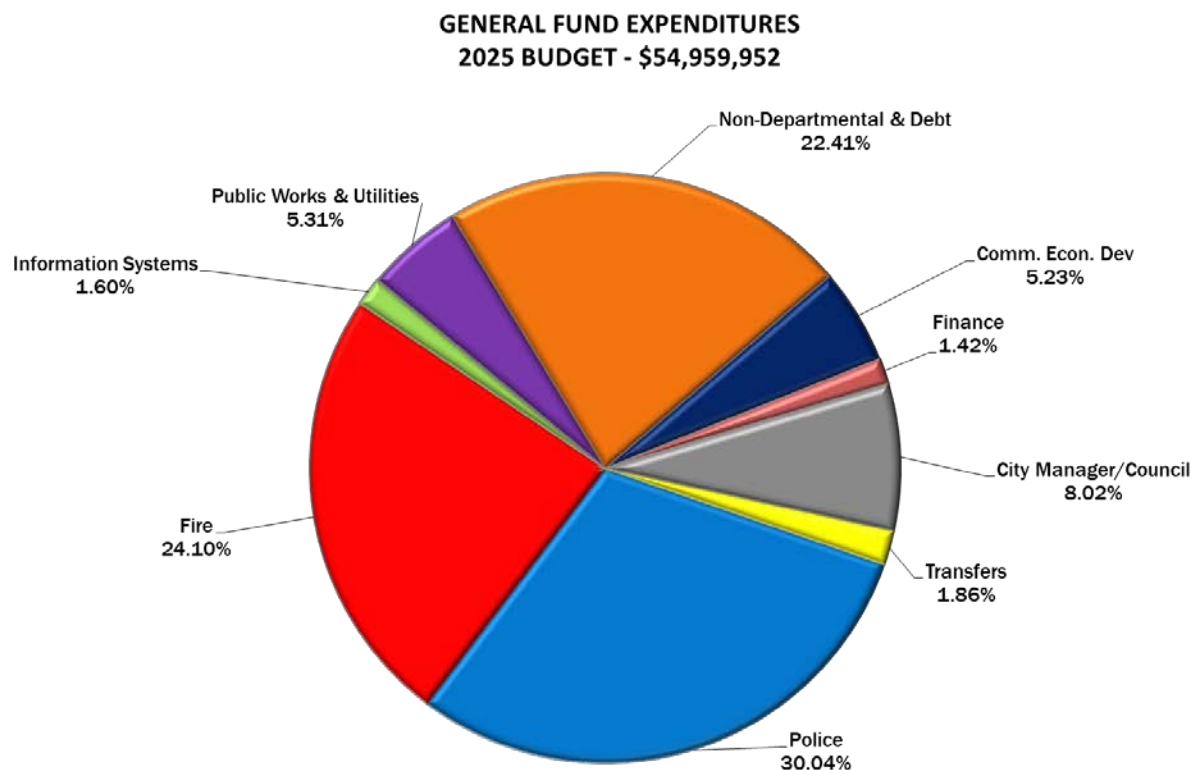


Figure 3.5 General Fund expenditures by department for 2025

GENERAL FUND EXPENDITURES CATEGORY SUMMARY							
Category	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Increase/Decrease \$	%
Personal Services	\$25,419,831	\$26,197,929	\$28,172,997	\$29,951,051	\$33,019,825	\$3,068,774	10.2%
Contractual Services	6,952,974	6,787,594	6,518,281	8,395,601	9,000,582	604,981	7.2%
Commodities	698,890	619,946	719,748	685,788	976,481	290,693	42.4%
Capital Outlay	2,802,189	1,370,306	2,429,205	4,491,751	2,171,253	(2,320,498)	-51.7%
Subtotal	35,873,884	\$34,975,775	37,840,231	43,524,192	45,168,141	1,643,949	3.8%
Debt Service	-	1,385,618	158,166	158,548	8,766,811	8,608,263	5429.4%
Transfers-Out	1,382,134	1,228,881	6,025,133	1,282,968	1,025,000	(257,968)	-20.1%
Loans	160,168	157,194	267,387	-	-	-	0.0%
Total	\$37,416,186	\$37,747,468	44,023,530	\$44,965,708	\$54,959,952	9,994,244	22.2%

Table 3.3 General Fund expenditure by category

2025 GENERAL FUND BUDGETED EXPENDITURES BY CATEGORY

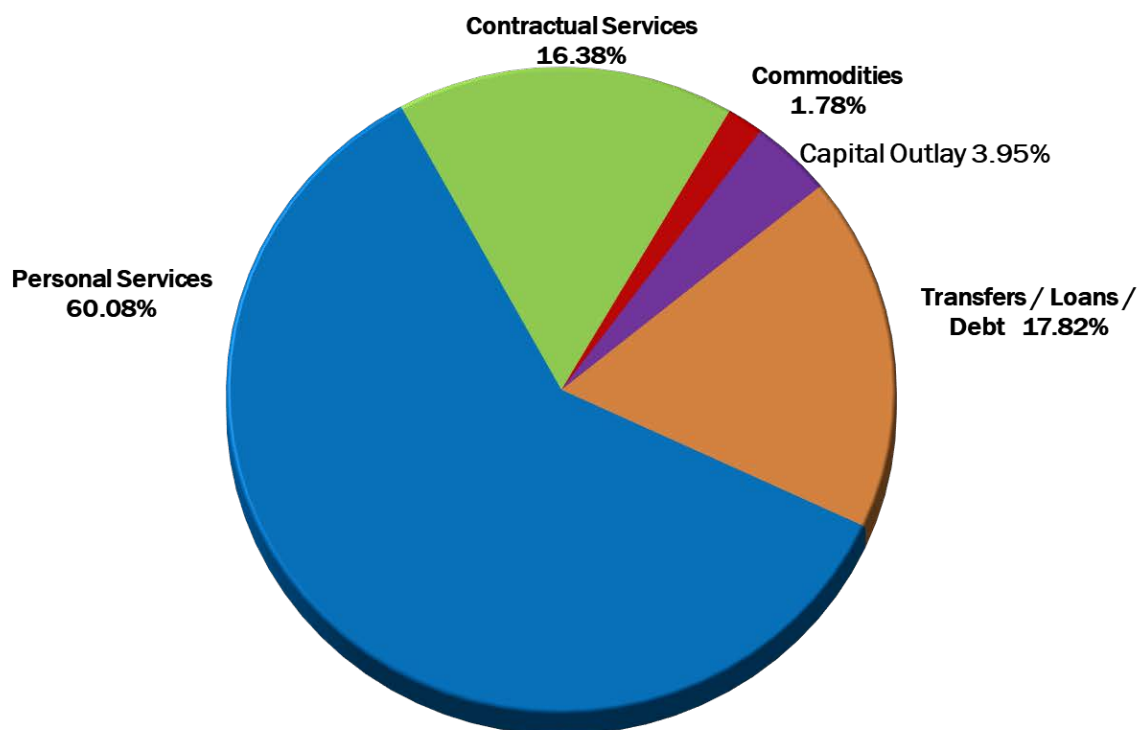


Figure 3.6 General Fund budget by category

GENERAL FUND EXPENDITURES BY CATEGORY

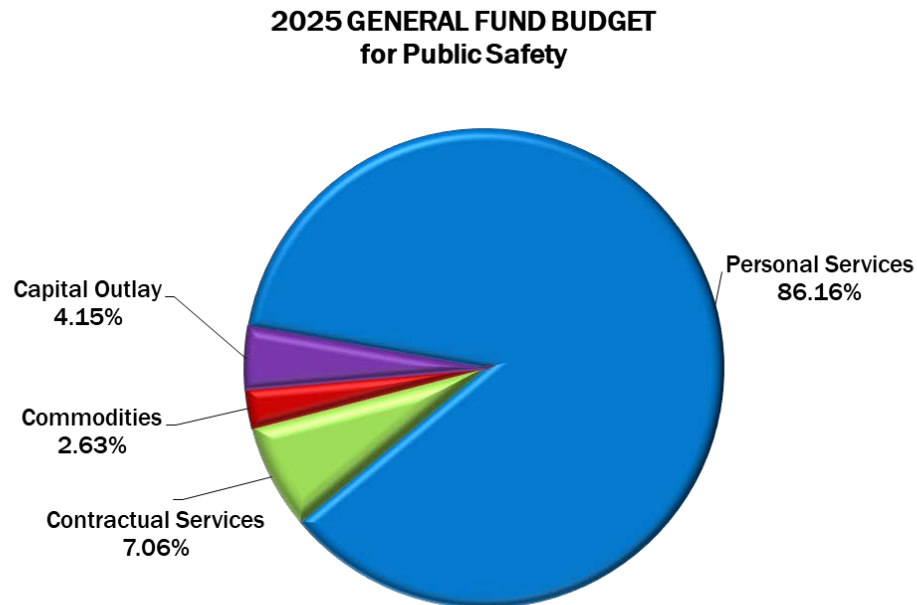


Figure 3.7 General Fund Budget –Public Safety Expenditures

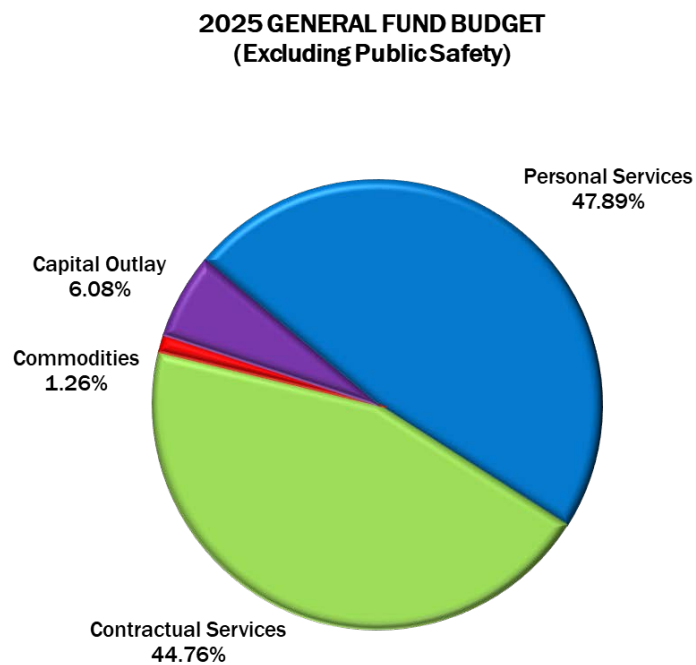


Figure 3.8 General Fund Budget –Excluding Public Safety

GENERAL FUND - BUDGETED EXPENDITURES

Department/Division	Personal Services	Contractual Services	Commodities	Capital Outlay	Totals
City Council	\$152,849	\$45,700	\$7,000	\$1,300	\$206,849
City Manager	\$652,747	\$347,600	\$4,500	\$2,500	\$1,007,347
Communications	\$96,245	\$133,050	\$500	\$4,000	\$233,795
Human Resources	\$373,178	\$279,150	\$6,000	\$0	\$658,328
Law	\$581,057	\$872,050	\$2,000	\$0	\$1,455,107
Event Center	\$157,331	\$225,300	\$3,700	\$55,000	\$441,331
Community Center	\$0	\$196,000	\$0	\$0	\$196,000
Recreation	\$112,207	\$92,800	\$3,000	\$0	\$208,007
City Manager	\$1,860,558	\$2,053,150	\$16,700	\$61,500	\$4,199,915
Information Systems	\$746,184	\$31,500	\$8,500	\$92,500	\$878,684
Finance Administration	\$331,284	\$64,385	\$2,700	\$0	\$398,369
Treasury	\$251,178	\$8,900	\$3,300	\$5,670	\$269,048
Purchasing	\$108,814	\$2,200	\$1,300	\$2,400	\$114,714
Finance Department	\$691,276	\$75,485	\$7,300	\$8,070	\$782,131
Community & Econ. Development	\$1,712,537	\$425,400	\$11,000	\$65,000	\$2,213,937
Building Inspection	\$540,892	\$103,000	\$5,500	\$13,000	\$662,392
Development Services	\$2,253,429	\$528,400	\$16,500	\$78,000	\$2,876,329
Fire Administration	\$536,672	\$14,250	\$4,600	\$0	\$555,522
Fire Operations	\$9,790,230	\$666,446	\$508,686	\$806,372	\$11,771,734
Fire Training/Prevention	\$907,739	\$8,632	\$1,000	\$0	\$917,371
Police Administration	\$1,181,512	\$231,380	\$14,000	\$0	\$1,426,892
Criminal Investigation	\$1,502,747	\$41,000	\$11,000	\$0	\$1,554,747
Narcotics	\$707,175	\$7,500	\$22,500	\$0	\$737,175
Uniform Patrol	\$7,459,897	\$586,523	\$160,395	\$416,657	\$8,623,472
Police Services	\$542,839	\$10,500	\$0	\$10,500	\$563,839
Police & Fire Dispatch	\$1,719,836	\$108,000	\$6,000	\$0	\$1,833,836
Jail Management	\$1,290,427	\$427,467	\$53,500	\$0	\$1,771,394
Public Safety	\$25,639,074	\$2,101,698	\$781,681	\$1,233,529	\$29,755,982
Building Maintenance	\$538,456	\$321,500	\$71,800	\$3,500	\$935,256
Engineering	\$146,526	\$120,600	\$3,800	\$22,100	\$293,026
Street Lighting	\$0	\$540,000	\$5,000	\$0	\$545,000
Parks Maintenance	\$667,110	\$403,899	\$50,000	\$23,654	\$1,144,663
Public Works & Utilities	\$1,352,092	\$1,385,999	\$130,600	\$49,254	\$2,917,945
Debt Service					\$8,766,811
Non-Departmental	\$212,156	\$2,685,850	\$5,200	\$647,100	\$3,550,306
Subtotal Expenditures	\$32,907,618	\$8,907,782	\$973,481	\$2,171,253	\$53,934,952
Transfers-Out/Loans					\$1,025,000
Total Expenditures	\$32,907,618	\$8,907,782	\$973,481	\$2,171,253	\$54,959,952

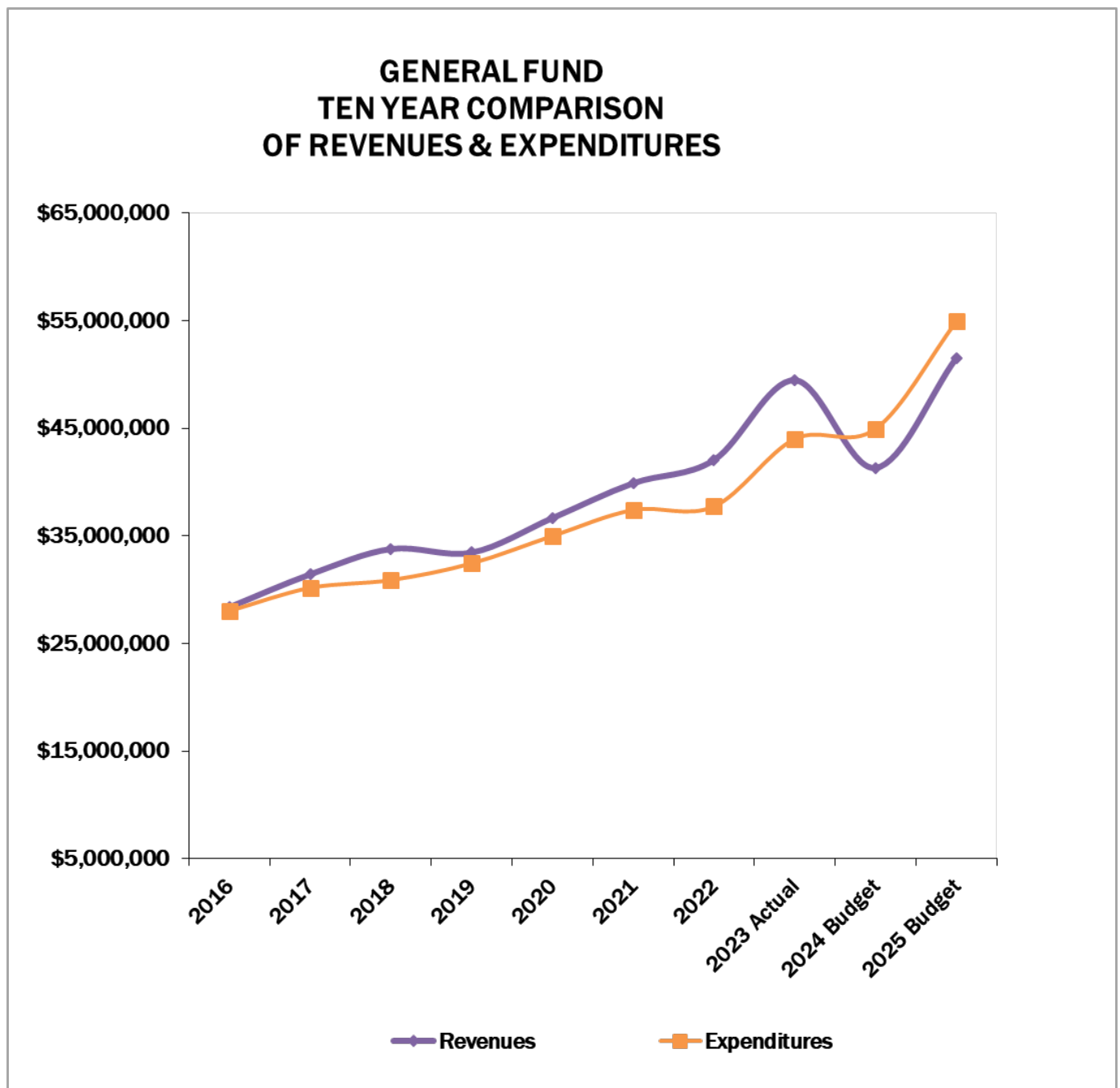


Figure 3.9 Ten year comparison of General and revenues and expenditures

**FUND SUMMARY FOR FUND 100
GENERAL FUND**

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$20,246,176	\$25,703,241	\$22,064,998
REVENUES:			
Property Taxes	\$3,086,566	\$3,493,253	\$3,496,530
Licenses & Permits	617,847	819,342	800,000
Intergovernmental Revenue	2,027,973	1,930,208	1,613,700
Charges for Services	5,621,516	5,653,721	6,629,642
Fines & Forfeitures	19,755	26,869	17,000
Interest Income	599,870	91,507	696,400
Contributions & Donations	1,000	0	0
Rentals & Leases	254,107	72,756	490,000
Miscellaneous Revenue	940,807	990,914	801,500
Sale of Notes	0	0	7,897,000
Reimbursements	1,585,887	500,444	500,000
Transfers	34,725,267	27,748,450	28,626,728
TOTAL REVENUES	\$49,480,596	\$41,327,464	\$51,568,500
TOTAL RESOURCES	\$69,726,772	\$67,030,705	\$73,633,498
EXPENDITURES:			
Personal Services	\$28,172,997	\$29,951,051	\$33,019,825
Contractual Services	6,518,281	8,395,601	9,000,582
Commodities	719,748	685,788	976,481
Capital Outlay	2,429,205	4,491,751	2,171,253
Debt Service	158,166	158,548	8,766,811
Transfers	6,025,133	1,282,968	1,025,000
Loans	267,387	0	0
TOTAL EXPENDITURES	\$44,023,530	\$44,965,708	\$54,959,952
ENDING BALANCE DECEMBER 31	\$25,703,241	\$22,064,998	\$18,673,545

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

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 2025 Budget per Capita - \$4.01

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**

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
EXPENDITURES BY DIVISION:			
City Council	\$155,461	\$170,929	\$206,849
TOTAL DIVISION EXPENDITURES	\$155,461	\$170,929	\$206,849
EXPENDITURES BY CATEGORY:			
Personal Services	\$134,920	\$140,629	\$152,849
Contractual Services	16,819	25,500	45,700
Commodities	2,469	3,500	7,000
Capital Outlay	1,253	1,300	1,300
TOTAL EXPENDITURES	\$155,461	\$170,929	\$206,849

GENERAL FUND
CITY COUNCIL

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
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	\$ 114,798	\$ 117,366	\$ 128,171
100.101.51211	PERS	15,894	16,431	16,684
100.101.51220	WORKERS COMPENSATION	2,359	4,695	5,127
100.101.51230	GROUP HEALTH INSURANCE	-	-	-
100.101.51270	MEDICARE-CITY SHARE	1,667	1,702	1,858
100.101.51275	LIFE INSURANCE	203	435	406
100.101.51295	SOCIAL SECURITY - CITY SHARE	-	-	603
	Total - PERSONAL SERVICES	134,920	140,629	152,849
CONTRACTUAL SERVICES:				
100.101.52110	TRAVEL AND TRAINING	478	3,000	7,500
100.101.52111	MANDATORY TRAINING	50	-	-
100.101.52120	EMPLOYEE MILEAGE REIMBURSEMENT	-	300	-
100.101.52490	OUTSIDE PRINTING	-	500	200
100.101.52510	MAINTENANCE OF EQUIPMENT	-	500	500
100.101.52710	LEGAL ADVERTISING	8,973	10,000	12,000
100.101.52920	MEMBERSHIPS-BOOKS & PERIODICAL	1,300	1,200	8,000
100.101.52980	OTHER MISC CONTRACTUAL SERVICE	6,018	10,000	17,500
	Total - CONTRACTUAL SERVICES	16,819	25,500	45,700
COMMODITIES:				
100.101.53100	OFFICE SUPPLIES	1,113	1,000	2,000
100.101.53210	FOOD	790	1,500	3,000
100.101.53296	OTHER SUPPLIES	566	1,000	2,000
	Total - COMMODITIES	2,469	3,500	7,000
CAPITAL OUTLAY:				
100.101.54320	OFFICE MACHINERY & EQUIPMENT	1,253	1,300	1,300
	Total - CAPITAL OUTLAY	1,253	1,300	1,300
	Grand Total	\$ 155,461	\$ 170,929	\$ 206,849

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 Executive 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 2025 Budget per Capita - \$81.35 (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 provide ongoing and effective management of the City's operations, projects, and programs.

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: public utilities, street re-paving and re-construction, storm and wastewater infrastructure, detention, and conveyance associated with Long Term Control Plan (LTCP), public parks, and reutilization/redevelopment of dormant city facilities

To identify and pursue strategies to promote the construction of new housing opportunities in the City with a focus on in-fill development.

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 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 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.

HUMAN RESOURCES

DEPARTMENT OVERVIEW

The Human Resources Division 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 and 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 certifications, and membership 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

The Law Division, formerly a separate department, is established by City ordinance. The in-house legal staff work in conjunction with the contracted Law Director to provide the services described below. 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 oral or written opinions to any officer of the City, including members of the legislative authority, concerning any matter before such officer in his/her official capacity.

The Law Division prosecutes or defends, on behalf of the City, all complaints, suits, and controversies to which the City is a party, including, but not limited to, filing and prosecuting civil suits for the collection of delinquent income taxes, prosecuting civil actions for injunctive relief in connection with the abatement of the public nuisances, defending tort (personal injury), zoning, public records, and federal civil rights lawsuits. In addition, the 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 Department provides internal and external communication for all City departments. In addition, Communications supports all departments with a crisis communication plan as well as emergency messaging to the public. Communications works from a Communication Plan that provides an overall direction for the City's communications. Direction of this department comes from the City Manager's office.

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

Provide clear, concise, and informative communication to the City of Middletown and surrounding areas

- Develop and implement a strategic communication plan that provides the community with consistent messaging
- Utilize multiple channels of communication to share City information and content

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

Assist all City departments with internal and external communications to notify the public of emergency and non-emergencies and/or the public

DEPARTMENT SUMMARY OF EXPENDITURES
CITY MANAGER

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
EXPENDITURES BY DIVISION:			
City Manager's Office	\$626,832	\$995,373	\$1,007,347
Human Resources	415,474	489,412	658,328
Law	1,071,397	1,262,235	1,455,107
Communications	127,408	264,133	233,795
Event Center	0	0	441,331
Community Center	147,731	196,000	196,000
Recreation	0	0	208,007
TOTAL DIVISION EXPENDITURES	\$2,388,842	\$3,207,153	\$4,199,915
EXPENDITURES BY CATEGORY:			
Personal Services	\$1,267,503	\$1,538,482	\$1,972,765
Contractual Services	1,093,182	1,648,871	2,145,950
Commodities	11,451	13,300	19,700
Capital Outlay	16,706	6,500	61,500
TOTAL EXPENDITURES	\$2,388,842	\$3,207,153	\$4,199,915

GENERAL FUND
CITY MANAGER'S OFFICE

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
PERSONNEL:				
CITY MANAGER (NG)		1	1	1
ASSISTANT CITY MANAGER (163)		1	1.5	2
COMMUNITY PROJECT COORDINATOR (179)		0	1	0
EXECUTIVE ASSISTANT (180)		1	1	0
PERSONAL SERVICES:				
100.111.51110	SALARIES & WAGES	\$ 410,948	\$ 497,958	\$ 481,904
100.111.51211	PERS	57,939	86,845	67,467
100.111.51220	WORKERS COMPENSATION	7,902	19,918	19,276
100.111.51230	GROUP HEALTH INSURANCE	59,001	73,215	59,695
100.111.51260	VEHICLE ALLOWANCE	5,400	5,400	16,200
100.111.51270	MEDICARE-CITY SHARE	5,939	7,220	6,988
100.111.51275	LIFE INSURANCE	1,335	1,517	1,217
	Total - PERSONAL SERVICES	548,464	692,073	652,747
CONTRACTUAL SERVICES:				
100.111.52110	TRAVEL AND TRAINING	4,613	10,000	25,000
100.111.52120	EMPLOYEE MILEAGE REIMB	138	300	300
100.111.52222	TELEPHONE LINE CHARGES	998	1,600	2,800
100.111.52480	OTHER PROFESSIONAL SERVICES	50,576	275,000	300,000
100.111.52490	OUTSIDE PRINTING	-	300	2,000
100.111.52510	MAINTENANCE OF EQUIPMENT	-	800	1,500
100.111.52920	MEMBERSHIPS-BOOKS-PERIODICALS	18,862	12,000	16,000
100.111.52950	RECREATIONAL ACTIVITIES	(27)	-	-
	Total - CONTRACTUAL SERVICES	75,161	300,000	347,600
COMMODITIES:				
100.111.53100	OFFICE SUPPLIES	1,867	1,300	2,500
100.111.53210	FOOD	1,108	1,000	1,000
100.111.53510	SUPPLIES TO MAINTAIN EQUIPMENT	-	500	1,000
	Total - COMMODITIES	2,975	2,800	4,500
CAPITAL OUTLAY:				
100.111.54300	COMPUTERS & OTHER PERIPHERALS	-	-	1,500
100.111.54320	OFFICE MACHINERY & EQUIPMENT	177	500	1,000
100.111.54370	COMPUTER SOFTWARE	55	-	-
	Total - CAPITAL OUTLAY	232	500	2,500
	Grand Total	\$ 626,832	\$ 995,373	\$ 1,007,347

GENERAL FUND
HUMAN RESOURCES

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
PERSONNEL:				
	HUMAN RESOURCES MANAGER (174)	1	1	1
	HUMAN RESOURCES SPECIALIST (180)	2	2	2
	HUMAN RESOURCES CLERK (186)	1	0	0.5
	INTERN (189)	0	1	0.5
PERSONAL SERVICES:				
100.142.51110	SALARIES & WAGES	\$182,898	\$233,368	\$261,109
100.142.51211	PERS	25,314	32,672	36,555
100.142.51220	WORKERS COMPENSATION	4,510	9,335	10,444
100.142.51230	GROUP HEALTH INSURANCE	25,158	17,031	60,473
100.142.51270	MEDICARE-CITY SHARE	2,684	3,384	3,786
100.142.51275	LIFE INSURANCE	558	861	811
	Total - PERSONAL SERVICES	241,122	296,651	373,178
CONTRACTUAL SERVICES:				
100.142.52110	TRAVEL & TRAINING	-	500	500
100.142.52125	EMPLOYEE DEVELOPMENT	10,849	8,000	50,000
100.142.52420	MEDICAL SERVICE	29,868	30,000	35,000
100.142.52480	OTHER PROFESSIONAL SERVICE	93,286	115,761	150,000
100.142.52490	OUTSIDE PRINTING	381	500	500
100.142.52510	MAINTENANCE OF EQUIPMENT	2,728	2,000	2,650
100.142.52920	MEMBERSHIPS-BOOKS-PERIODICALS	729	-	500
	Total - CONTRACTUAL SERVICES	168,657	186,761	279,150
COMMODITIES:				
100.142.53100	OFFICE SUPPLIES	872	1,000	1,000
100.142.53215	EMPLOYEE RECOGNITION GIFTS	4,822	5,000	5,000
	Total - COMMODITIES	5,695	6,000	6,000
	Grand Total	\$415,474	\$489,412	\$658,328

GENERAL FUND
LAW

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
PERSONNEL:				
	PARALEGAL (180)	1	1	1
	VICTIM ADVOCATE (188)	1	1	1
	GENERAL COUNSEL (172)	1	2	2
	ADMINISTRATIVE ASSISTANT (184)	0	0	1
PERSONAL SERVICES:				
100.150.51110	SALARIES & WAGES	\$ 295,273	\$ 308,711	\$ 408,601
100.150.51120	OVERTIME WAGES	493	500	500
100.150.51211	PERS	40,947	43,290	57,274
100.150.51220	WORKERS COMPENSATION	5,989	12,369	16,364
100.150.51230	GROUP HEALTH INSURANCE	63,531	63,531	90,973
100.150.51270	MEDICARE-CITY SHARE	4,134	4,484	5,925
100.150.51275	LIFE INSURANCE	811	1,300	1,420
	Total - PERSONAL SERVICES	411,178	434,185	581,057
CONTRACTUAL SERVICES:				
100.150.52110	TRAVEL & TRAINING	1,492	3,000	3,000
100.150.52111	MANDATORY TRAVEL & TRAINING	626	-	-
100.150.52120	EMPLOYEE MILEAGE REIMBURSEMENT	349	750	750
100.150.52230	POSTAGE AND POSTAL CHARGES	65	300	300
100.150.52410	LEGAL SERVICE	640,021	800,000	850,000
100.150.52480	OTHER PROFESSIONAL SERVICES	11,427	15,000	11,000
100.150.52490	OUTSIDE PRINTING	656	1,000	1,000
100.150.52510	MAINTENANCE OF EQUIPMENT	1,224	3,000	3,000
100.150.52920	MEMBERSHIPS-BOOKS-PERIODICALS	3,369	3,000	3,000
	Total - CONTRACTUAL SERVICES	659,229	826,050	872,050
COMMODITIES:				
100.150.53100	OFFICE SUPPLIES	989	2,000	2,000
	Total - COMMODITIES	989	2,000	2,000
	Grand Total	\$ 1,071,397	\$ 1,262,235	\$ 1,455,107

**GENERAL FUND
COMMUNICATIONS**

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
PERSONNEL:				
	COMMUNICATIONS MANAGER (178)	1	1	1
PERSONAL SERVICES:				
100.165.51110	SALARIES AND WAGES	\$48,158	\$76,175	\$72,654
100.165.51211	PERS	6,813	10,665	10,172
100.165.51220	WORKERS COMPENSATION	1,425	3,047	2,906
100.165.51230	GROUP HEALTH INSURANCE	9,404	24,366	9,257
100.165.51270	MEDICARE-CITY SHARE	787	1,105	1,053
100.165.51275	LIFE INSURANCE	152	215	203
	Total - PERSONAL SERVICES	66,739	115,573	96,245
CONTRACTUAL SERVICES:				
100.165.52110	TRAVEL AND TRAINING	-	3,000	2,000
100.165.52120	EMPLOYEE MILEAGE REIMBURSEMENT	-	500	250
100.165.52222	TELEPHONE	172	560	300
100.165.52480	OTHER PROFESSIONAL SERVICE	36,645	115,000	115,000
100.165.52490	OUTSIDE PRINTING	1,563	15,000	10,000
100.165.52920	MEMBERSHIPS, BOOKS, PERIODICALS	1,643	6,000	5,500
100.165.52950	RECREATIONAL ACTIVITIES	2,380	-	-
	Total - CONTRACTUAL SERVICES	42,404	140,060	133,050
COMMODITIES:				
100.165.53100	OFFICE SUPPLIES	1,791	2,500	500
	Total - COMMODITIES	1,791	2,500	500
CAPITAL OUTLAY:				
100.165.54320	OFFICE MACHINERY & EQUIPMENT	16,474	4,000	2,000
100.165.54370	COMPUTER SOFTWARE	-	2,000	2,000
	Total - CAPITAL OUTLAY	16,474	6,000	4,000
	Grand Total	\$127,408	\$264,133	\$233,795

**GENERAL FUND
EVENT CENTER**

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
PERSONNEL:				
	EVENT CENTER MANAGER (176)	0	0	1
	P/T ADMINISTRATIVE ASSISTANT (184)	0	0	1404 HRS
PERSONAL SERVICES:				
100.408.51110	SALARIES AND WAGES	\$ -	\$ -	\$ 110,431
100.408.51211	PERS	-	-	15,460
100.408.51220	WORKERS COMPENSATION	-	-	4,417
100.408.51230	GROUP HEALTH INSURANCE	-	-	25,219
100.408.51270	MEDICARE-CITY SHARE	-	-	1,601
100.408.51275	LIFE INSURANCE	-	-	203
	Total - PERSONAL SERVICES	-	-	157,331
CONTRACTUAL SERVICES:				
100.408.52110	TRAVEL AND TRAINING	-	-	800
100.408.52210	UTILITIES-GAS & ELECTRIC	-	-	20,000
100.408.52222	TELEPHONE LINE CHARGES	-	-	5,000
100.408.52480	OTHER PROFESSIONAL SERVICES	-	-	150,000
100.408.52481	CONTRACTUAL MOWING	-	-	14,000
100.408.52520	MAINT OF FACILITIES	-	-	35,000
100.408.52920	MEMBERSHIPS, BOOKS, PERIODICALS	-	-	500
	Total - CONTRACTUAL SERVICES	-	-	225,300
COMMODITIES:				
100.408.53100	OFFICE SUPPLIES	-	-	1,200
100.408.53250	CLEANING SUPPLIES	-	-	2,500
	Total - COMMODITIES	-	-	3,700
			-	3,700
CAPITAL OUTLAY:				
100.408.54320	OFFICE MACHINERY & EQUIPMENT	-	-	55,000
	Total - CAPITAL OUTLAY	-	-	55,000
	Grand Total	\$0	\$0	\$441,331

**GENERAL FUND
COMMUNITY CENTER**

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
	CONTRACTUAL SERVICES:			
100.411.52480	OTHER PROFESSIONAL SERVICES	\$139,225	\$180,000	\$180,000
100.411.52520	MAINTENANCE OF LAND & BLDGS	8,506	16,000	16,000
	Total - CONTRACTUAL SERVICES	147,731	196,000	196,000
	Grand Total	\$147,731	\$196,000	\$196,000

**GENERAL FUND
RECREATION**

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
PERSONNEL:				
	COMMUNITY PROJECTS COORDINATOR (179)	0	0	1
PERSONAL SERVICES:				
100.413.51110	SALARIES AND WAGES	\$ -	\$ -	\$ 72,654
100.413.51211	PERS	-	-	10,172
100.413.51220	WORKERS COMPENSATION	-	-	2,906
100.413.51230	GROUP HEALTH INSURANCE	-	-	25,219
100.413.51270	MEDICARE-CITY SHARE	-	-	1,053
100.413.51275	LIFE INSURANCE	-	-	203
	Total - PERSONAL SERVICES	-	-	112,207
CONTRACTUAL SERVICES:				
100.413.52110	TRAVEL AND TRAINING	-	-	1,000
100.413.52120	EMPLOYEE MILEAGE REIMBURSEMENT	-	-	300
100.413.52222	TELEPHONE	-	-	1,500
100.413.52480	OTHER PROFESSIONAL SERVICE	-	-	6,500
100.413.52490	OUTSIDE PRINTING	-	-	5,000
100.413.52550	MAINTENANCE OF EQUIPMENT	-	-	1,000
100.413.52920	MEMBERSHIPS BOOKS PERIODICALS	-	-	500
100.413.52950	RECREATIONAL ACTIVITIES	-	-	77,000
		-	-	92,800
COMMODITIES:				
100.413.53100	OFFICE SUPPLIES	-	-	1,000
100.413.53296	OTHER SUPPLIES	-	-	1,000
100.413.53510	SUPPLIES TO MAINTAIN EQUIPMENT	-	-	1,000
	Total - COMMODITIES	-	-	3,000
	Grand Total	\$0	\$0	\$208,007

INFORMATION SYSTEMS

DEPARTMENT OVERVIEW

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

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 2025 Budget per Capita - \$17

Information Systems Goals and Objectives

Timely Technical Support: Provide round-the-clock technical support to ensure all City staff have the help they need.

GIS Maintenance: Keep GIS data current and enhance mapping applications to support

Upgrade Police Systems

We'll be migrating CAD, Mobile, Jail, and RMS software applications to a new vendor, setting the stage for an upgrade that will extend into 2026

Modernization: Replace outdated applications and hardware systems to ensure our technology is up-to-date and effective.

Network Upgrades: Maintain and continuously upgrade our network infrastructure to keep everything running smoothly.

Custom Solutions: Develop tailor-made solutions to streamline daily operations and boost efficiency across departments.

Utility Billing Implementation

We're partnering with the Finance Department to implement a new Utility Billing system. This upgrade will streamline billing processes and improve efficiency.

INFORMATION SYSTEMS, (continued)

Municipal Park Upgrades

With the awesome upgrades coming to our local parks, we are working with staff to ensure the parks are as safe as possible with security upgrades such as Internet access and security cameras.

Upgrade Virtual Computing Environment

Our virtual computing environment has served us well, but it's time for a refresh! We'll be replacing our outdated virtual infrastructure, which will significantly speed up computer usage for staff and improve overall performance.

Unify Police Fleet Technology

Say goodbye to mismatched camera and network systems in our police vehicles. We're investing in new hardware to unify camera systems across all vehicles, consolidating video storage and making it easier to access and manage footage.

Upgrade Network Security Infrastructure

Following a major upgrade to our wired and wireless data networks, we're not stopping there. We'll continue enhancing our network security infrastructure to keep our data safe and secure.

Middletown Event Center Enhancements

Our focus is on making the Middletown Event Center a hub of efficiency and connectivity. We'll be upgrading the telephone system, internet access, and other technological features to support daily operations and events.

Fire Station Construction

Exciting new fire stations are on the way! We'll be collaborating with the Fire Division to design, specify, procure, and install technology services for these new facilities, ensuring they are equipped with the latest and greatest tech.

Community Center Upgrades

We're teaming up with construction vendors and staff to enhance the Community Center. Improvements will include upgraded security cameras, access control systems, and internet services to better serve our community.

DEPARTMENT SUMMARY OF EXPENDITURES			
DEPARTMENT OF INFORMATION SYSTEMS			
	2023 ACTUAL	2024 BUDGET	2025 BUDGET
EXPENDITURES BY DIVISION:			
Information Systems	\$670,945	\$794,045	\$878,684
TOTAL DIVISION EXPENDITURES	\$670,945	\$794,045	\$878,684
EXPENDITURES BY CATEGORY:			
Personal Services	\$586,519	\$696,795	\$746,184
Contractual Services	21,194	26,250	31,500
Commodities	6,123	8,500	8,500
Capital Outlay	57,108	62,500	92,500
TOTAL EXPENDITURES	\$670,945	\$794,045	\$878,684

**GENERAL FUND
INFORMATION SYSTEMS**

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
PERSONNEL:				
INFORMATION SYSTEMS DIRECTOR (170)		1	1	1
ASSISTANT INFORMATION SYSTEMS DIRECTOR (175)		1	1	1
NETWORK ADMINSTRATOR (178)		1	1	1
SYSTEMS ADMINISTRATOR (178)		1	1	1
HELP DESK ADMINISTRATOR (179)		0	1	1
P/T GIS ADMINISTRATOR (178)		1665 HRS	1665 HRS	1665 HRS
PERSONAL SERVICES:				
100.136.51110	SALARIES & WAGES	\$ 424,537	\$ 501,590	\$ 540,438
100.136.51120	OVERTIME WAGES	-	1,500	1,500
100.136.51211	PERS	58,766	70,433	75,871
100.136.51220	WORKERS COMPENSATION	9,487	20,124	21,678
100.136.51230	GROUP HEALTH INSURANCE	86,554	94,342	97,644
100.136.51270	MEDICARE-CITY SHARE	6,076	7,295	7,836
100.136.51275	LIFE INSURANCE	1,099	1,511	1,217
	Total - PERSONAL SERVICES	586,519	696,795	746,184
CONTRACTUAL SERVICES:				
100.136.52120	EMPLOYEE MILEAGE REIMBUREMENT	-	500	500
100.136.52222	TELEPHONE LINE CHARGES	1,629	5,500	5,500
100.136.52230	POSTAGE & POSTAL CHARGES	-	-	-
100.136.52480	OTHER PROFESSIONAL SERVICE	19,095	20,000	25,000
100.136.52510	MAINTENANCE OF EQUIPMENT	-	-	-
100.136.52920	MEMBERSHIPS-BOOKS-PERIODICALS	470	250	500
	Total - CONTRACTUAL SERVICES	21,194	26,250	31,500
COMMODITIES:				
100.136.53100	OFFICE SUPPLIES	3,207	5,000	5,000
100.136.53510	SUPPLIES TO MAINTAIN EQUIPMENT	2,916	3,500	3,500
	Total - COMMODITIES	6,123	8,500	8,500
CAPITAL OUTLAY:				
100.136.54300	COMPUTER & OTHER PERIPHERALS	16,731	20,000	30,000
100.136.54320	OFFICE MACHINERY & EQUIPMENT	2,500	2,500	2,500
100.136.54370	COMPUTER SOFTWARE	37,878	40,000	60,000
	Total - CAPITAL OUTLAY	57,108	62,500	92,500
	Grand Total	\$ 670,945	\$ 794,045	\$ 878,684

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 2025 Budget per Capita - \$15.15 (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 Water and Sewer Administration 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**

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
EXPENDITURES BY DIVISION:			
Finance Administration	\$293,541	\$337,217	\$398,369
Treasury	203,333	257,652	269,048
Purchasing	104,501	112,732	114,714
TOTAL DIVISION EXPENDITURES	\$601,376	\$707,601	\$782,131
EXPENDITURES BY CATEGORY:			
Personal Services	\$538,945	\$628,721	\$691,276
Contractual Services	57,063	64,280	75,485
Commodities	5,367	6,600	7,300
Capital Outlay	0	8,000	8,070
TOTAL EXPENDITURES	\$601,376	\$707,601	\$782,131

GENERAL FUND
FINANCE ADMINISTRATION

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
PERSONNEL:				
	FINANCE DIRECTOR (166)	1	1	1
	BUDGET MANAGER (174)	1	1	1
PERSONAL SERVICES:				
100.131.51110	SALARIES & WAGES	\$ 171,686	\$ 196,715	\$ 236,949
100.131.51120	OVERTIME WAGES	2,048	2,500	2,500
100.131.51211	PERS	23,529	27,890	33,523
100.131.51220	WORKERS COMPENSATION	3,693	7,969	9,578
100.131.51230	GROUP HEALTH INSURANCE	39,083	43,144	44,654
100.131.51270	MEDICARE-CITY SHARE	2,586	2,889	3,472
100.131.51275	LIFE INSURANCE	575	650	608
	Total - PERSONAL SERVICES	243,200	281,757	331,284
CONTRACTUAL SERVICES:				
100.131.52110	TRAVEL & TRAINING	-	1,000	6,500
100.131.52120	EMPLOYEE MILEAGE REIMB	-	300	300
100.131.52222	TELEPHONE LINE CHARGES	746	660	660
100.131.52480	OTHER PROFESSIONAL SERVICE	45,791	50,000	55,000
100.131.52920	MEMBERSHIPS-BOOKS-PERIODICALS	940	1,000	1,925
	Total - CONTRACTUAL SERVICES	47,477	52,960	64,385
COMMODITIES:				
100.131.53100	OFFICE SUPPLIES	54	500	1,200
100.131.53510	SUPPLIES TO MAINTAIN EQUIP	2,811	2,000	1,500
	Total - COMMODITIES	2,865	2,500	2,700
	Grand Total	\$293,541	\$337,217	\$398,369

**GENERAL FUND
TREASURY**

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
PERSONNEL:				
	EXECUTIVE ACCOUNT CLERK (184)	2	2	2
	PAYROLL ADMINISTRATOR (180)	1	1	1
PERSONAL SERVICES:				
100.132.51110	SALARIES & WAGES	\$ 141,575	\$ 174,782	\$ 183,557
100.132.51120	OVERTIME WAGES	2,606	2,500	3,000
100.132.51211	PERS	19,906	24,820	26,118
100.132.51220	WORKERS COMPENSATION	3,364	7,091	7,462
100.132.51230	GROUP HEALTH INSURANCE	22,813	27,722	27,771
100.132.51270	MEDICARE-CITY SHARE	2,239	2,571	2,662
100.132.51275	LIFE INSURANCE	541	646	608
	Total - PERSONAL SERVICES	193,044	240,132	251,178
CONTRACTUAL SERVICES:				
100.132.52110	TRAVEL AND TRAINING	-	300	400
100.132.52120	MILEAGE REIMBURSEMENT	-	100	200
100.132.52222	TELEPHONE LINE CHARGES- TREASURY	-	220	-
100.132.52480	OTHER PROFESSIONAL SERVICES	1,720	2,650	3,000
100.132.52490	OUTSIDE PRINTING	4,277	3,200	3,600
100.132.52510	MAINTENANCE OF EQUIPMENT	2,105	2,050	1,500
100.132.52620	EMPLOYEE BONDS	-	-	-
100.132.52920	MEMBERSHIPS-BOOKS-PERIODICALS	-	200	200
	Total - CONTRACTUAL SERVICES	8,101	8,720	8,900
COMMODITIES:				
100.132.53100	OFFICE SUPPLIES	2,164	2,500	3,000
100.132.53510	SUPPLIES TO MAINTAIN EQUIPMENT	24	300	300
	Total - COMMODITIES	2,188	2,800	3,300
CAPITAL OUTLAY:				
100.132.54300	COMPUTERS & OTHER PERIPHERALS	-	2,500	2,500
100.132.54320	OFFICE MACHINERY & EQUIPMENT	-	3,500	3,170
	Total - CAPITAL OUTLAY	-	6,000	5,670
	Grand Total	\$ 203,333	\$ 257,652	\$ 269,048

**GENERAL FUND
PURCHASING**

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
PERSONNEL:				
	PURCHASING AGENT (178)	1	1	1
PERSONAL SERVICES:				
100.137.51110	SALARIES & WAGES	\$ 71,674	73,537	\$ 83,176
100.137.51211	PERS	9,597	10,295	11,645
100.137.51220	WORKERS COMPENSATION	1,433	2,941	3,327
100.137.51230	GROUP HEALTH INSURANCE	18,778	18,778	9,257
100.137.51270	MEDICARE	1,017	1,066	1,206
100.137.51275	LIFE INSURANCE	203	215	203
	Total - PERSONAL SERVICES	102,702	106,832	108,814
CONTRACTUAL SERVICES:				
100.137.52110	TRAVEL & TRAINING	920	400	400
100.137.52120	EMPLOYEE MILEAGE REIMBURSEMENT	-	200	200
100.137.52480	OTHER PROFESSIONAL SERVICES	100	100	200
100.137.52490	OUTSIDE PRINTING	235	1,300	800
100.137.52920	MEMBERSHIPS, BOOKS, PERIODICALS	230	600	600
	Total - CONTRACTUAL SERVICES	1,485	2,600	2,200
COMMODITIES:				
100.137.53100	OFFICE SUPPLIES	314	1,300	1,300
	Total - COMMODITIES	314	1,300	1,300
CAPITAL OUTLAY:				
100.137.54320	OFFICE MACHINERY & EQUIP	-	2,000	2,400
	Total - CAPITAL OUTLAY	-	2,000	2,400
	Grand Total	\$ 104,501	\$ 112,732	\$ 114,714

COMMUNITY & ECONOMIC DEVELOPMENT

DEPARTMENT OVERVIEW

In 2024, The Community & Economic Development Department was formed as a consolidated effort to support neighborhood and business community growth and revitalization. The department is made up of 5 divisions working cohesively to support city growth efforts: Building Inspection, Code Enforcement, Planning & Zoning, Economic Development, and the Airport. Each division focuses on assisting residents and businesses through the required permitting and review process for construction projects, opening a new business, property maintenance, and historic property review. 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).

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

COMMUNITY & ECONOMIC DEVELOPMENT, (continued)

Development Services Goals and Objectives

Planning and Zoning:

- Consistent enforcement of the Middletown Development Code, updating regulations to stay current with the best zoning practices to promote appropriate growth within the City
- Maintain the City's Certified Local Government Status
- Update the City's Historic Preservation Plan
- Continue to implement and encourage downtown strategic plan

Building Inspection:

- Demolition of blighted properties
- Timely review of permits

Code Enforcement

- Build relationships with community members in an effort to be proactive in code enforcement efforts
- Create public awareness on how to report violation complaints
- Mitigate substandard property conditions
- Enforcement of newly updated historic zoning regulations

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 number of users
- Coordinate with city staff to development infrastructure required for specific projects
- Complete the Standard Operating Procedures Documents
- Research grant opportunities for infrastructure improvements
- Identify mutual support/growth opportunities with Ohio's aviation advancements
- Host inaugural Middletown Aviation Day/Expo

Development:

- Demolition of blighted structures using available funds
- Manage The Vacant & Side Lot Programs utilizing the land bank where feasible
- Increase owner occupied home ownership
- Assist with Oakland Redevelopment Project
- Complete certification efforts for at least one ownership team (SiteOhio)
- Develop RFP to redevelop city-owned properties
- Target key sites for redevelopment, and coordinate with developers/brokers/staff/others:
- Financial Incentive Programs Management

**DEPARTMENT SUMMARY OF EXPENDITURES
COMMUNITY & ECONOMIC DEVELOPMENT**

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
EXPENDITURES BY DIVISION:			
Community & Economic Development	\$0	\$0	\$2,213,937
Planning and Zoning	\$1,141,728	\$1,568,123	\$0
Economic Development	\$1,095,043	\$808,799	\$0
Building Inspection	595,373	666,872	662,392
TOTAL DIVISION EXPENDITURES	\$2,832,144	\$3,043,794	\$2,876,329
EXPENDITURES BY CATEGORY:			
Personal Services	\$1,650,588	\$1,781,394	\$2,253,429
Contractual Services	737,722	1,176,400	528,400
Commodities	13,561	25,500	16,500
Capital Outlay	430,273	60,500	78,000
TOTAL EXPENDITURES	\$2,832,144	\$3,043,794	\$2,876,329

**GENERAL FUND
COMMUNITY & ECONOMIC DEVELOPMENT**

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
PERSONNEL:				
	COMMUNITY & ECONOMIC DEV. DIRECTOR (168)	0	0	1
	ASSISTANT COMM. & ECON. DEV. DIRECTOR (173)	0	0	1
	ADMINISTRATIVE ASSISTANT (184)	0	0	3
	CITY PLANNER (176)	0	0	2
	CODE SPECIALIST (186)	0	0	6
	ECON. DEV. PROGRAM MANAGER (176)	0	0	2
	GRANT & PROJECT COORDINATOR (176)	0	0	1
	INTERN (193)	0	0	1
PERSONAL SERVICES:				
100.160.51110	SALARIES & WAGES	\$ -	\$ -	\$1,206,637
100.160.51120	OVERTIME WAGES	-	-	2,500
100.160.51220	PERS	-	-	169,279
100.160.51220	WORKERS COMPENSATION	-	-	48,365
100.160.51230	GROUP HEALTH INSURANCE	-	-	264,776
100.160.51270	MEDICARE-CITY SHARE	-	-	17,532
100.160.51275	LIFE INSURANCE	-	-	3,448
	Total - PERSONAL SERVICES	-	-	1,712,537
CONTRACTUAL SERVICES:				
100.160.52110	TRAVEL & TRAINING	-	-	40,000
100.160.52120	EMPLOYEE MILEAGE REIMBURSEMENT	-	-	1,500
100.160.52222	TELEPHONE LINE CHARGES	-	-	14,000
100.160.52310	MUNICIPAL GARAGE CHARGES	-	-	8,000
100.160.52410	LEGAL SERVICES	-	-	75,000
100.160.52430	ENGINEERING SERVICE	-	-	22,000
100.160.52480	OTHER PROFESSIONAL SERVICE	-	-	225,000
100.160.52490	OUTSIDE PRINTING	-	-	2,500
100.160.52710	MAINTENANCE OF EQUIPMENT	-	-	2,500
100.160.52920	MEMBERSHIPS-BOOKS-PERIODICALS	-	-	32,500
100.160.52960	EMPLOYEE TUITION REIMBURSEMENT	-	-	2,400
	Total - CONTRACTUAL SERVICES	-	-	425,400
COMMODITIES:				
100.160.53100	OFFICE SUPPLIES	-	-	10,000
100.160.53510	SUPPLIES TO MAINTAIN EQUIPMENT	-	-	1,000
	Total - COMMODITIES	-	-	11,000
CAPITAL OUTLAY:				
100.160.54310	AUTOS & TRUCKS DEPRECIATION	-	-	25,000
100.160.54320	OFFICE MACHINERY/EQUIPMENT	-	-	5,000
100.160.54330	COMPUTER & OTHER PERIPHERALS	-	-	5,000
100.160.54370	COMPUTER SOFTWARE	-	-	30,000
	Total - CAPITAL OUTLAY	-	-	65,000
	Grand Total	\$0	\$0	\$2,213,937

**GENERAL FUND
PLANNING**

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
PERSONNEL:				
	DEVELOPMENT SERVICES DIRECTOR (168)	1	1	0
	ASSISTANT DEVELOPMENT SERVICES DIRECTOR (175)	1	1	0
	ADMINISTRATIVE ASSISTANT (184)	1	2	0
	CITY PLANNER (176)	1	1	0
	CODE SPECIALIST (186)	5	5	0
PERSONAL SERVICES:				
100.162.51110	SALARIES & WAGES	\$590,163	\$537,629	\$ -
100.162.51120	OVERTIME WAGES	-	2,500	-
100.162.51211	PERS	79,200	75,618	-
100.162.51220	WORKERS COMPENSATION	11,925	21,605	-
100.162.51230	GROUP HEALTH INSURANCE	132,383	132,383	-
100.162.51270	MEDICARE-CITY SHARE	8,193	7,832	-
100.162.51275	LIFE INSURANCE	1,775	2,156	-
	Total - PERSONAL SERVICES	823,639	779,723	-
CONTRACTUAL SERVICES:				
100.162.52110	TRAVEL & TRAINING	15,617	15,000	-
100.162.52120	EMPLOYEE MILEAGE REIMBURSEMENT	1,143	1,500	-
100.162.52222	TELEPHONE LINE CHARGES	9,159	12,000	-
100.162.52230	POSTAGE AND POSTAL CHARGES	-	1,000	-
100.162.52310	MUNICIPAL GARAGE CHARGES	11,442	8,000	-
100.162.52430	ENGINEERING SERVICE	35,259	22,000	-
100.162.52480	OTHER PROFESSIONAL SERVICE	196,010	20,000	-
100.162.52490	OUTSIDE PRINTING	1,415	2,500	-
100.162.52510	MAINTENANCE OF EQUIPMENT	2,500	2,500	-
100.162.52920	MEMBERSHIPS-BOOKS-PERIODICALS	1,459	2,500	-
100.162.52960	EMPLOYEE TUITION REIMBURSEMENT	2,400	2,400	-
100.162.52988	DEVELOPMENT SERVICES	-	650,000	-
	Total - CONTRACTUAL SERVICES	276,404	739,400	-
COMMODITIES:				
100.162.53100	OFFICE SUPPLIES	7,370	15,000	-
100.162.53510	SUPPLIES TO MAINTAIN EQUIPMENT	1,437	1,000	-
	Total - COMMODITIES	8,807	16,000	-
CAPITAL OUTLAY:				
100.162.54310	AUTOS & TRUCKS DEPRECIATION	25,003	25,000	-
100.162.54300	COMPUTER & OTHER PERIPHERALS	2,609	2,000	-
100.162.54370	COMPUTER SOFTWARE	5,266	6,000	-
	Total - CAPITAL OUTLAY	32,878	33,000	-
	Grand Total	\$1,141,728	\$1,568,123	\$0

**GENERAL FUND
ECONOMIC DEVELOPMENT**

	Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
PERSONNEL:			
ECONOMIC DEVELOPMENT DIRECTOR (170)	1	1	0
ASSISTANT ECONOMIC DEVELOPMENT DIRECTOR (175)	1	1	0
ADMINISTRATIVE ASSISTANT (184)	1	1	0
ECONOMIC DEVELOPMENT PROGRAM MANAGER (176)	1	1	0
INTERN (193)	1520 HRS	1520 HRS	0
PERSONAL SERVICES:			
100.164.51110 SALARIES AND WAGES	\$234,659	333,722	\$ -
100.164.51211 PERS	32,814	46,721	-
100.164.51220 WORKERS COMPENSATION	5,220	13,349	-
100.164.51230 GROUP HEALTH INSURANCE	27,722	52,088	-
100.164.51270 MEDICARE-CITY SHARE	3,281	4,839	-
100.164.51275 LIFE INSURANCE	608	1,080	-
Total - PERSONAL SERVICES	304,303	451,799	-
CONTRACTUAL SERVICES:			
100.164.52110 TRAVEL AND TRAINING	14,505	25,000	-
100.164.52222 TELEPHONE LINE CHARGES	1,712	2,000	-
100.164.52410 LEGAL SERVICES	246,194	125,000	-
100.164.52480 OTHER PROFESSIONAL SERVICES	112,356	150,000	-
100.164.52920 MEMBERSHIPS, BOOKS, PERIODICALS	26,313	30,000	-
Total - CONTRACTUAL SERVICES	401,081	332,000	-
COMMODITIES:			
100.164.53100 OFFICE SUPPLIES	3,272	5,000	-
Total - COMMODITIES	3,272	5,000	-
CAPITAL OUTLAY:			
100.164.54320 OFFICE MACHINERY & EQUIPMENT	187	5,000	-
100.164.54356 ACQUISITION OF PROPERTY	386,200	-	-
100.164.54370 COMPUTER SOFTWARE	-	15,000	-
Total - CAPITAL OUTLAY	386,387	20,000	-
Grand Total	\$1,095,043	\$808,799	\$0

GENERAL FUND
BUILDING INSPECTION

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
PERSONNEL:				
	CHIEF BUILDING OFFICIAL (171)	1	1	1
	ADMINISTRATIVE ASSISTANT (184)	1	1	0
	FIELD INSPECTOR (180)	2	2	2
	PERMIT SPECIALIST (184)	1	1	1
PERSONAL SERVICES:				
100.260.51110	SALARIES & WAGES	\$380,826	\$392,837	\$ 386,535
100.260.51211	PERS	51,563	54,997	54,115
100.260.51220	WORKERS' COMPENSATION	7,811	15,713	15,485
100.260.51230	GROUP HEALTH INSURANCE	75,693	78,953	77,741
100.260.51250	CLOTHING ALLOWANCE	150	600	600
100.260.51270	MEDICARE-CITY SHARE	5,385	5,696	5,605
100.260.51275	LIFE INSURANCE	1,217	1,076	811
	Total - PERSONAL SERVICES	522,646	549,872	540,892
CONTRACTUAL SERVICES				
100.260.52110	TRAVEL AND TRAINING	1,037	2,000	2,000
100.260.52222	TELEPHONE LINE CHARGES	2,616	2,500	2,500
100.260.52310	MUNICIPAL GARAGE CHARGES	8,608	6,000	6,000
100.260.52480	OTHER PROFESSIONAL SERVICE	43,557	90,000	90,000
100.260.52490	OUTSIDE PRINTING	482	500	500
100.260.52510	MAINTENANCE OF EQUIPMENT	595	-	-
100.260.52920	MEMBERSHIPS,BOOKS & PERIODICAL	3,343	4,000	2,000
	Total - CONTRACTUAL SERVICES	60,237	105,000	103,000
COMMODITIES				
100.260.53100	OFFICE SUPPLIES	1,297	1,500	1,500
100.260.53610	SMALL TOOLS & EQUIPMENT	185	2,000	2,000
100.260.53620	MAJOR TOOLS & EQUIPMENT	-	1,000	2,000
	Total - COMMODITIES	1,482	4,500	5,500
CAPITAL OUTLAY				
100.260.54310	AUTOS AND TRUCKS DEPR	5,500	5,500	11,000
100.260.54320	OFFICE MACHINERY/EQUIPMENT	5,508	2,000	2,000
	Total - CAPITAL OUTLAY	11,008	7,500	13,000
	Grand Total	\$595,373	\$666,872	662,392

DIVISION OF FIRE

DEPARTMENT OVERVIEW

The Mission of the Middletown Division of Fire is to proudly serve with compassion, integrity and professionalism.

The vision of the Middletown Fire Division is to provide exceptional service by a team of professionals who are dedicated to the safety of the community and its citizens. While devoted to our mission and core values, we commit to continually bettering ourselves and holding one another accountable while maintaining a constant state of readiness. We will continually look to enhance our service delivery by being innovative and progressive, while ensuring fiscal sustainability and responsibility.

Core Values

■Honesty ■Integrity ■Respect ■Self-Discipline ■Professionalism
■Speak truth to power ■Technical competence

The Division of Fire is under the direction of the Fire Chief. The Division of Fire's 2025 budget reflects an authorized staffing level of eighty-five full time, paid uniformed members and one Administrative Assistant.

All current uniformed members of the Division are Firefighter II and Emergency Medical Technician certified. Of the eighty-four uniformed personnel there are twenty-three Officers and sixty-two Firefighters including paid Squad Persons and paid Apparatus Operators; five fire engines (three frontline, two reserve); seven ambulances (four frontline, three reserve); five utility vehicles; one hazardous material vehicle; two aerial ladder trucks (one frontline; one reserve); one command vehicle; six staff vehicles.

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 2025 Budget per Capita - \$256

Division of Fire Goals and Objectives

**Develop a proactive approach to Fire and EMS
Prevention**

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

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

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

**Begin process of revising and updating the
strategic plan**

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

**Continue implementing the results of the 2018
Deployment and Staffing Analysis conducted by
the Ohio Fire Chiefs' Association – implement
false alarm ordinance; Improve staffing levels to
21 minimum per day**

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

DEPARTMENT SUMMARY OF EXPENDITURES
DIVISION OF FIRE

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
EXPENDITURES BY DIVISION:			
Fire Administration	\$427,242	\$460,494	\$555,522
Fire Operations	10,614,059	10,584,848	11,771,734
Fire Training & Prevention	681,545	907,938	917,371
TOTAL DIVISION EXPENDITURES	\$11,722,846	\$11,953,280	\$13,244,627
EXPENDITURES BY CATEGORY:			
Personal Services	\$10,244,069	\$10,586,963	\$11,234,641
Contractual Services	657,061	628,816	689,328
Commodities	358,561	260,386	514,286
Capital Outlay	463,156	477,115	806,372
TOTAL EXPENDITURES	\$11,722,846	\$11,953,280	\$13,244,627

GENERAL FUND
FIRE ADMINISTRATION

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
PERSONNEL:				
	FIRE CHIEF (FCD)	1	1	1
	ASSISTANT FIRE CHIEF (AFCD)	1	1	1
	ADMINISTRATIVE ASSISTANT (184)	1	1	1
PERSONAL SERVICES:				
100.211.51110	SALARIES & WAGES	\$ 317,823	\$ 330,332	\$ 403,930
100.211.51211	PERS	8,363	8,913	10,222
100.211.51213	FIRE PENSION	54,363	64,000	79,419
100.211.51214	FIRE UNFUNDED LIABILITY	911	1,609	1,609
100.211.51220	WORKERS' COMPENSATION	6,451	13,213	16,197
100.211.51230	GROUP HEALTH INSURANCE	24,366	24,366	17,627
100.211.51250	CLOTHING ALLOWANCE	-	1,000	1,000
100.211.51270	MEDICARE	4,534	4,790	5,857
100.211.51275	LIFE INSURANCE	608	865	811
	Total - PERSONAL SERVICES	417,419	449,088	536,672
CONTRACTUAL SERVICES:				
100.211.52110	TRAVEL & TRAINING	1,164	3,600	4,000
100.211.52660	PROPERTY INSURANCE	4,102	2,700	8,500
100.211.52670	BOILER & MACHINERY INSURANCE	-	250	250
100.211.52920	MEMBERSHIPS, BOOKS & PERIODICALS	966	1,000	1,500
	Total - CONTRACTUAL SERVICES	6,232	7,550	14,250
COMMODITIES:				
100.211.53100	OFFICE SUPPLIES	2,345	1,756	2,500
100.211.53210	FOOD	1,088	1,000	1,000
100.211.53230	PURCHASE OF UNIFORMS	159	1,100	1,100
	Total - COMMODITIES	3,592	3,856	4,600
	Grand Total	\$ 427,242	\$ 460,494	\$ 555,522

GENERAL FUND
FIRE OPERATIONS

	Actual Expenditures 2,023	Amount Budgeted 2024	Amount Budgeted 2025
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	42	40
FIREFIGHTER/EMT (FO1/FFEMT)	26	20	22
PERSONAL SERVICES:			
100.212.51110 SALARIES & WAGES	\$ 5,865,126	\$ 5,945,483	\$ 6,607,441
100.212.51120 OVERTIME WAGES	357,283	136,739	350,000
100.212.51150 CALL-OUT OVERTIME	13,474	29,580	35,000
100.212.51211 PERS	224	1,540	1,617
100.212.51213 FIRE PENSION	1,391,074	1,464,192	1,675,414
100.212.51214 FIRE UNFUNDED LIABILITY	43,248	43,000	43,000
100.212.51220 WORKERS' COMPENSATION	120,228	244,472	281,258
100.212.51230 GROUP HEALTH INSURANCE	1,246,376	1,227,862	645,874
100.212.51250 CLOTHING ALLOWANCE	8,000	38,500	39,000
100.212.51270 MEDICARE-CITY SHARE	89,767	88,621	95,808
100.212.51275 LIFE INSURANCE	15,818	16,784	15,818
Total - PERSONAL SERVICES	9,150,619	9,236,773	9,790,230
CONTRACTUAL SERVICES:			
100.212.52110 TRAVEL & TRAINING	36,778	53,403	53,403
100.212.52111 MANDATORY TRAVEL & TRAINING	4,900	5,400	5,400
100.212.52210 UTILITIES-GAS & ELECTRIC	44,224	45,000	55,000
100.212.52222 TELEPHONE LINE CHARGES	18,488	23,500	23,500
100.212.52310 MUNICIPAL GARAGE CHARGES	348,237	335,000	400,000
100.212.52330 RADIO MAINTENANCE	16,581	13,251	13,251
100.212.52480 OTHER PROFESSIONAL SERVICES	92,889	49,758	50,501
100.212.52490 OUTSIDE PRINTING	443	1,000	1,000
100.212.52510 MAINTENANCE OF EQUIP	25,011	43,754	18,764
100.212.52520 MAINTENANCE OF FACILITIES	49,828	35,768	35,768
100.212.52820 LICENSES AND PERMITS	457	1,000	1,000
100.212.52920 MEMBERSHIPS,BOOKS,PERIODICALS	8,537	8,440	8,859
Total - CONTRACTUAL SERVICES	646,372	615,274	666,446
COMMODITIES:			
100.212.53210 FOOD	54	-	-
100.212.53220 DRUGS/MEDICAL SUPPLIES	84,504	65,200	65,200
100.212.53230 PURCHASE OF UNIFORMS	134,688	100,000	100,000
100.212.53240 HOUSEHOLD GOODS	5,075	4,000	4,000
100.212.53250 CLEANING SUPPLIES	7,070	10,000	10,000
100.212.53510 SUPPLIES TO MAINTAIN EQUIP	14,574	17,500	17,500
100.212.53520 SUPPLIES TO MAINTAIN BUILDINGS	6,668	7,100	7,100
100.212.53550 HAZARDOUS MATERIALS SUPPLIES	5,350	10,000	10,000
100.212.53610 SMALL TOOLS & EQUIPMENT	6,203	5,927	5,927
100.212.53620 MAJOR TOOLS & EQUIPMENT	88,909	34,959	287,959
100.212.53710 CHEMICALS & LAB SUPPLIES	815	1,000	1,000
Total - COMMODITIES	353,912	255,686	508,686
CAPITAL OUTLAY:			
100.212.54310 AUTOS & TRUCK DEPR	422,235	422,238	775,000
100.212.54311 RADIO DEPRECIATION	3,750	3,750	3,937
100.212.54360 OTHER EQUIPMENT	2,333	2,435	2,435
100.212.54400 BLDGS & OTHER STRUCTURES	34,838	48,692	25,000
Total - CAPITAL OUTLAY	463,156	477,115	806,372
Grand Total	\$10,614,059	\$10,584,848	\$11,771,734

**GENERAL FUND
FIRE TRAINING AND PREVENTION**

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
PERSONNEL:				
	FIRE CAPTAIN (F03)	3	3	3
	FIRE LIEUTENANT (F02)	2	3	3
PERSONAL SERVICES:				
100.213.51110	SALARIES AND WAGES	\$ 454,062	\$ 572,737	\$ 647,266
100.213.51120	OVERTIME WAGES	11,315	6,150	8,000
100.213.51150	CALL-OUT OVERTIME	8,076	14,000	14,000
100.213.51213	FIRE PENSION	108,114	142,293	160,624
100.213.51214	FIRE UNFUNDED LIABILITY	1,366	2,880	2,880
100.213.51220	WORKERS' COMPENSATION	10,185	23,715	26,891
100.213.51230	GROUP HEALTH INSURANCE	74,672	123,439	34,476
100.213.51250	CLOTHING ALLOWANCE	-	6,000	3,000
100.213.51270	MEDICARE-CITY SHARE	7,210	8,597	9,385
100.213.51275	LIFE INSURANCE	1,031	1,291	1,217
	Total - PERSONAL SERVICES	676,031	901,102	907,739
CONTRACTUAL SERVICES:				
100.213.52110	TRAVEL & TRAINING	1,352	1,644	1,644
100.213.52222	TELEPHONE LINE CHARGES	1,320	1,320	3,960
100.213.52480	OTHER PROFESSIONAL SERVICES	109	200	200
100.213.52920	MEMBERSHIPS,BOOKS,PERIODICALS	1,676	2,828	2,828
	Total - CONTRACTUAL SERVICES	4,457	5,992	8,632
COMMODITIES:				
100.213.53210	FOOD	1,057	844	1,000
	Total - COMMODITIES	1,057	844	1,000
	Grand Total	\$ 681,545	\$ 907,938	\$ 917,371

DIVISION OF POLICE

DEPARTMENT OVERVIEW

The Division of Police is led by the Chief of Police, assisted by three 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 two Lieutenants. The mission of the Division of Police is to control crime and disorder, arrest and prosecute offenders, engage in positive community relations and to ensure the safety of the motoring public, all while working within the constraints of our budget.

The General Fund budget for 2025 will be \$16,511,355. In addition to the General Fund dollars, we have budgeted money (\$465,243) 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 2025 budget contains the following personnel:

- Eighty-eight sworn Police positions (including supervisors; SRO's)
- Sixteen Dispatchers
- One Records Supervisor
- Thirteen Corrections Officers
- Nine Clerical Staff
- One Civilian Property Officer
- One Animal Control Officer
- Four part-time staff associated with the supervision of prisoners and work details

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

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

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**

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What this means to Citizens, Businesses and Visitors:

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**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 2025 Budget per Capita - \$319.81 (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.

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

Maintain relationships with outside agencies
to utilize task force strategies to address
criminal and nuisance problems in the
community.

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

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

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

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

Improve police-community relations

Increased visible police patrol

DEPARTMENT SUMMARY OF EXPENDITURES
DIVISION OF POLICE

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
EXPENDITURES BY DIVISION:			
Police Administration	\$848,518	\$869,347	\$1,426,892
Criminal Investigation	1,585,640	1,647,987	1,554,747
Narcotics	640,280	408,355	737,175
Uniform Patrol	8,210,000	8,778,741	8,623,472
Police Services	403,434	429,791	563,839
Police & Fire Dispatch	1,491,892	1,672,677	1,833,836
Jail Management	1,370,203	1,547,681	1,771,394
TOTAL DIVISION EXPENDITURES	\$14,549,968	\$15,354,580	\$16,511,355

EXPENDITURES BY CATEGORY:

Personal Services	\$12,703,717	\$13,405,650	\$14,404,433
Contractual Services	1,214,146	1,260,795	1,412,370
Commodities	197,704	261,627	267,395
Capital Outlay	434,401	426,507	427,157
TOTAL EXPENDITURES	\$14,549,968	\$15,354,580	\$16,511,355

**GENERAL FUND
POLICE ADMINISTRATION**

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
PERSONNEL:				
POLICE CHIEF (PCD)		1	1	1
DEPUTY POLICE CHIEF (DCP)		1	1	3
ADMINISTRATIVE ASSISTANT (184)		1	1	2
SECRETARY (187)		1	1	0
P/T POLICE IMPOUND LOT CLERK (192)		1404 HRS	1404 HRS	1404 HRS
ANIMAL CONTROL OFFICER (184)		0.5	0.5	0.5
PERSONAL SERVICES:				
100.221.51110	SALARIES & WAGES	\$ 424,184	\$ 450,755	\$ 853,666
100.221.51120	OVERTIME WAGES	2,211	2,900	5,000
100.221.51211	PERS	21,933	24,581	27,248
100.221.51212	POLICE PENSION	47,454	54,225	128,513
100.221.51214	POLICE UNFUNDED LIABILITY	1,044	1,044	1,044
100.221.51220	WORKER'S COMPENSATION	8,928	18,146	34,435
100.221.51230	GROUP HEALTH INSURANCE	97,499	77,635	115,749
100.221.51250	CLOTHING ALLOWANCE	4,700	4,700	1,650
100.221.51270	MEDICARE-CITY SHARE	6,061	6,578	12,483
100.221.51275	LIFE INSURANCE	1,115	1,403	1,724
	Total - PERSONAL SERVICES	615,129	641,967	1,181,512
CONTRACTUAL SERVICES:				
100.221.52110	TRAVEL & TRAINING	18,181	15,000	15,000
100.221.52480	OTHER PROFESSIONAL SERVICES	2,105	5,000	29,000
100.221.52481	CONTRACTED CASE MANAGEMENT	33,328	-	-
100.221.52482	POLICE TOWING	103,300	117,380	117,380
100.221.52490	OUTSIDE PRINTING	464	2,000	7,000
100.221.52510	MAINT OF EQUIPMENT	2,421	1,000	1,000
100.221.52650	POLICE PROFESSIONAL LIAB INS	55,662	71,000	60,000
100.221.52920	MEMBERSHIPS,BOOKS & PERIODICALS	2,240	2,000	2,000
	Total - CONTRACTUAL SERVICES	217,701	213,380	231,380
COMMODITIES:				
100.221.53100	OFFICE SUPPLIES	15,417	14,000	14,000
100.221.53620	MAJOR TOOLS & EQUIPMENT	271	-	-
	Total - COMMODITIES	15,688	14,000	14,000
	Grand Total	\$848,518	\$869,347	\$1,426,892

**GENERAL FUND
CRIMINAL INVESTIGATION**

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
PERSONNEL:				
	POLICE OFFICER (PO1)	9	9	9
	POLICE SERGEANT (PO2)	1	1	1
	PROPERTY OFFICER (186)	1	1	1
	ADMINISTRATIVE ASSISTANT (184)	1	1	1
PERSONAL SERVICES:				
100.222.51110	SALARIES & WAGES	\$ 1,009,680	\$ 1,029,924	\$ 1,012,098
100.222.51120	OVERTIME WAGES	83,308	100,000	100,000
100.222.51211	PERS	16,111	16,508	18,638
100.222.51212	POLICE PENSION	174,826	197,343	171,398
100.222.51214	POLICE UNFUNDED LIABILITY	9,921	9,921	9,921
100.222.51220	WORKERS COMPENSATION	22,344	45,197	44,924
100.222.51230	GROUP HEALTH INSURANCE	174,258	151,023	116,049
100.222.51250	CLOTHING ALLOWANCE	22,325	28,405	11,000
100.222.51270	MEDICARE-CITY SHARE	16,980	16,384	16,285
100.222.51275	LIFE INSURANCE	2,248	1,282	2,434
	Total - PERSONAL SERVICES	1,532,001	1,595,987	1,502,747
CONTRACTUAL SERVICES:				
100.222.52110	TRAVEL & TRAINING	21,177	15,000	15,000
100.222.52480	OTHER PROFESSIONAL SERVICE	19,718	15,000	15,000
100.222.52490	OUTSIDE PRINTING	893	2,000	2,000
100.222.52510	MAINTENANCE OF EQUIP	3,383	8,000	8,000
100.222.52920	MEMBERSHIPS,BOOKS & PERIODICAL	455	1,000	1,000
	Total - CONTRACTUAL SERVICES	45,626	41,000	41,000
COMMODITIES:				
100.222.53297	SCHOOL EDUCATION SUPPLIES	2,597	2,500	2,500
100.222.53510	SUPPLIES TO MAINTAIN EQUIP	53	1,500	1,500
100.222.53610	SMALL TOOLS & EQUIP	3,292	3,000	3,000
100.222.53710	CHEMICALS & LAB SUPPLIES	2,071	4,000	4,000
	Total - COMMODITIES	8,013	11,000	11,000
	Grand Total	\$ 1,585,640	\$ 1,647,987	\$ 1,554,747

GENERAL FUND
NARCOTICS

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
PERSONNEL:				
	POLICE OFFICER (PO1)	6	6	6
	POLICE SERGEANT (PO2)	1	1	1
PERSONAL SERVICES:				
100.223.51110	SALARIES & WAGES	\$ 380,754	\$ 219,094	\$ 535,107
100.223.51120	OVERTIME WAGES	43,038	50,000	-
100.223.51212	POLICE PENSION	79,074	52,474	104,346
100.223.51214	POLICE UNFUNDED LIABILITY	2,611	2,611	2,611
100.223.51220	WORKERS COMPENSATION	8,555	10,764	21,668
100.223.51230	GROUP HEALTH INSURANCE	89,123	24,366	27,771
100.223.51250	CLOTHING ALLOWANCE	12,300	16,450	6,600
100.223.51270	MEDICARE-CITY SHARE	6,072	3,902	7,855
100.223.51275	LIFE INSURANCE	1,217	194	1,217
	Total - PERSONAL SERVICES	622,743	379,855	707,175
CONTRACTUAL SERVICES:				
100.223.52110	TRAVEL & TRAINING	3,482	7,000	4,500
100.223.52480	OTHER PROFESSIONAL SERVICE	2,950	5,000	-
100.223.52490	OUTSIDE PRINTING	10	1,000	-
100.223.52510	MAINTENANCE OF EQUIP	12	2,000	2,000
100.223.52920	MEMBERSHIPS,BOOKS & PERIODICAL	736	1,000	1,000
	Total - CONTRACTUAL SERVICES	7,190	16,000	7,500
COMMODITIES:				
100.223.53297	SCHOOL EDUCATION SUPPLIES	4,947	5,000	5,000
100.223.53510	SUPPLIES TO MAINTAIN EQUIP	-	1,500	1,500
100.223.53610	SMALL TOOLS & EQUIP	1,800	2,000	12,000
100.223.53710	CHEMICALS & LAB SUPPLIES	3,600	4,000	4,000
	Total - COMMODITIES	10,347	12,500	22,500
	Grand Total	\$ 640,280	\$ 408,355	\$ 737,175

GENERAL FUND
UNIFORM PATROL

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
PERSONNEL:				
	POLICE LIEUTENANTS (PO3)	1	1	1
	POLICE SERGEANT (PO2)	8	8	6
	POLICE OFFICER (PO1)	48	51	57
PERSONAL SERVICES:				
100.224.51110	SALARIES & WAGES	\$ 4,642,382	\$ 5,036,641	\$ 5,063,809
100.224.51120	OVERTIME WAGES	484,739	300,000	300,000
100.224.51211	PERS	1,096	-	-
100.224.51212	POLICE PENSION	980,450	1,040,645	987,443
100.224.51213	FIRE PENSION	290	-	-
100.224.51214	POLICE UNFUNDED LIABILITY	37,074	37,074	37,074
100.224.51220	WORKERS' COMPENSATION	99,641	213,466	217,324
100.224.51230	GROUP HEALTH INSURANCE	726,298	859,121	693,391
100.224.51250	CLOTHING ALLOWANCE	69,903	76,965	69,300
100.224.51270	MEDICARE-CITY SHARE	74,872	77,381	78,780
100.224.51275	LIFE INSURANCE	11,644	5,816	12,776
	Total - PERSONAL SERVICES	7,128,388	7,647,109	7,459,897
CONTRACTUAL SERVICES:				
100.224.52110	TRAVEL & TRAINING	23,425	49,000	60,000
100.224.52310	MUNICIPAL GARAGE CHARGES	409,276	400,000	400,000
100.224.52330	RADIO MAINTENANCE	30,498	30,498	32,023
100.224.52480	OTHER PROFESSIONAL SERVICES	42,378	45,500	65,500
100.224.52490	OUTSIDE PRINTING	5,281	3,000	6,000
100.224.52510	MAINTENANCE OF EQUIP	3,614	3,000	3,000
100.224.52520	MAINTENANCE OF FACILITIES	16,836	20,000	20,000
100.224.52920	MEMBERSHIPS, BOOKS & PERIODICALS	1,923	-	-
	Total - CONTRACTUAL SERVICES	533,231	550,998	586,523
COMMODITIES:				
100.224.53230	PURCHASE OF UNIFORMS	50,069	60,221	60,221
100.224.53295	TRAFFIC CONTROL SUPPLIES	36	5,000	5,000
100.224.53510	SUPPLIES TO MAINTAIN EQUIP	3,789	6,000	6,000
100.224.53610	SMALL TOOLS & EQUIP	1,681	-	-
100.224.53620	MAJOR TOOLS & EQUIPMENT	41,958	59,232	55,000
100.224.53720	AMMUNITION	26,945	34,174	34,174
	Total - COMMODITIES	124,479	164,627	160,395
CAPITAL OUTLAY:				
100.224.54310	AUTOS AND TRUCKS DEPR	289,993	290,000	290,000
100.224.54311	RADIO DEPRECIATION	13,007	13,007	13,657
100.224.54313	MOBILE DATA DEPRECIATION	39,159	23,000	23,000
100.224.54360	OTHER EQUIPMENT	81,742	90,000	90,000
	Total - CAPITAL OUTLAY	423,901	416,007	416,657
	Grand Total	\$ 8,210,000	\$ 8,778,741	\$ 8,623,472

**GENERAL FUND
POLICE SERVICES**

		Actual Expenditures 2023	Amount Budgeted 2024	Department Budget 2025
PERSONNEL:				
	WORD PROCESSING OPERATOR (PC3)	1	1	1
	POLICE RECORDS CLERK (PC2)	1	4	4
	POLICE RECORDS SUPERVISOR (183)	0	0	1
PERSONAL SERVICES:				
100.225.51110	SALARIES & WAGES	\$ 251,646	\$ 254,929	\$ 347,491
100.225.51120	OVERTIME WAGES	3,885	12,017	12,017
100.225.51211	PERS	34,739	37,373	48,649
100.225.51220	WORKERS' COMPENSATION	5,093	10,678	14,580
100.225.51230	GROUP HEALTH INSURANCE	78,971	86,150	108,600
100.225.51250	CLOTHING ALLOWANCE	5,000	5,000	5,000
100.225.51270	MEDICARE-CITY SHARE	3,761	3,871	5,285
100.225.51275	LIFE INSURANCE	1,014	323	1,217
	Total - PERSONAL SERVICES	384,108	410,341	542,839
CONTRACTUAL SERVICES:				
100.225.52110	TRAVEL & TRAINING	200	-	-
100.225.52480	OTHER PROFESSIONAL SERVICE	-	250	1,500
100.225.52490	OUTSIDE PRINTING	4,996	5,000	5,000
100.225.52510	MAINTENANCE OF EQUIP	3,630	3,700	4,000
	Total - CONTRACTUAL SERVICES	8,826	8,950	10,500
CAPITAL OUTLAY:				
100.225.54320	OFFICE MACHINERY AND EQUIP	10,500	10,500	10,500
	Total - CAPITAL OUTLAY	10,500	10,500	10,500
	Grand Total	\$ 403,434	\$ 429,791	\$ 563,839

GENERAL FUND
POLICE & FIRE DISPATCH

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
PERSONNEL:				
	DISPATCHER (PC7)	15	15	16
	POLICE SERGEANT (PO2)	0	0	1
	POLICE LIEUTENANT (PO3)	0	0	1
	COMMUNICATIONS SUPERVISOR (183)	1	1	0
PERSONAL SERVICES:				
100.226.51110	SALARIES & WAGES	\$ 864,558	\$ 923,467	\$ 1,066,502
100.226.51120	OVERTIME WAGES	159,236	200,000	135,000
100.226.51211	PERS	132,778	147,925	126,151
100.226.51212	POLICE PENSION	(2,039)	-	32,257
100.226.51213	FIRE PENSION	16,268	1,646	-
100.226.51220	WORKERS' COMPENSATION	14,339	42,539	48,852
100.226.51230	GROUP HEALTH INSURANCE	195,287	237,311	269,915
100.226.51240	UNEMPLOYMENT COMPENSATION	-	-	-
100.226.51250	CLOTHING ALLOWANCE	15,667	18,700	19,800
100.226.51270	MEDICARE-CITY SHARE	14,949	15,420	17,709
100.226.51275	LIFE INSURANCE	2,974	1,669	3,650
	Total - PERSONAL SERVICES	1,414,016	1,588,677	1,719,836
CONTRACTUAL SERVICES:				
100.226.52110	TRAVEL & TRAINING	2,412	5,000	5,000
100.226.52222	TELEPHONE LINE CHARGES	40,223	30,000	55,000
100.226.52480	OTHER PROFESSIONAL SERVICES	2,265	3,000	3,000
100.226.52490	OUTSIDE PRINTING	1,150	-	-
100.226.52510	MAINTENANCE OF EQUIP	28,192	40,000	45,000
100.226.52920	MEMBERSHIPS,BOOKS & PERIODICALS	190	-	-
	Total - CONTRACTUAL SERVICES	74,431	78,000	108,000
COMMODITIES:				
100.226.53100	OFFICE SUPPLIES	(16)	-	-
100.226.53620	MAJOR TOOLS & EQUIPMENT	3,461	6,000	6,000
	Total - COMMODITIES	3,445	6,000	6,000
	Grand Total	\$ 1,491,892	\$ 1,672,677	\$ 1,833,836

**GENERAL FUND
JAIL MANAGEMENT**

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
PERSONNEL:				
DEPUTY POLICE CHIEF (171)		1	1	0
CORRECTIONS OFFICER (PO4)		11	11	13
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
POLICE SERGEANT (PO2)		0	0	1
PERSONAL SERVICES:				
100.229.51110	SALARIES & WAGES	\$ 681,070	\$ 734,346	\$ 885,955
100.229.51120	OVERTIME WAGES	25,826	34,100	34,100
100.229.51211	PERS	84,073	89,593	110,167
100.229.51212	POLICE PENSION	19,119	25,056	19,314
100.229.51214	POLICE UNFUNDED LIABILITY	1,567	1,567	1,567
100.229.51220	WORKERS' COMPENSATION	12,678	30,738	37,418
100.229.51230	GROUP HEALTH INSURANCE	157,616	198,551	170,103
100.229.51250	CLOTHING ALLOWANCE	12,450	15,700	15,400
100.229.51270	MEDICARE-CITY SHARE	10,869	11,142	13,564
100.229.51275	LIFE INSURANCE	2,062	921	2,839
	Total - PERSONAL SERVICES	1,007,331	1,141,714	1,290,427
CONTRACTUAL SERVICES:				
100.229.52110	TRAVEL AND TRAINING	1,958	3,000	3,000
100.229.52420	MEDICAL SERVICE	42,089	30,000	45,000
100.229.52480	OTHER PROFESSIONAL SERVICE	84,631	120,000	180,000
100.229.52490	OUTSIDE PRINTING	991	750	750
100.229.52510	MAINTENANCE OF EQUIP	10,856	12,432	12,432
100.229.52880	OTHER OPERATING COSTS	30,259	45,381	45,381
100.229.52980	MISCELLANEOUS CONTRACTUAL SV	156,356	140,904	140,904
	Total - CONTRACTUAL SERVICES	327,140	352,467	427,467
COMMODITIES:				
100.229.53220	DRUGS & MEDICAL SUPPLIES	2,259	5,000	5,000
100.229.53230	PURCHASE OF UNIFORMS	9,185	5,000	5,000
100.229.53250	CLEANING SUPPLIES	9,951	5,000	5,000
100.229.53510	SUPPLIES TO MAINTAIN EQUIP	1,988	2,000	2,000
100.229.53520	SUPPLIES TO MAINTAIN FACILITIES	2,396	1,500	1,500
100.229.53610	SMALL TOOLS AND EQUIPMENT	1,080	-	-
100.229.53620	MAJOR TOOLS AND EQUIPMENT	8,873	35,000	35,000
	Total - COMMODITIES	35,732	53,500	53,500
	Grand Total	\$ 1,370,203	\$ 1,547,681	\$ 1,771,394

BUILDING MAINTENANCE

DEPARTMENT OVERVIEW

This Division consists of four full-time employees under the direction of the Public Works and Utilities Director. The Building Maintenance Division maintains and repairs the City Building's mechanical devices, HVAC, plumbing, painting, building projects, snow and ice removal, cleaning, etc.

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

Building Maintenance 2025 Budget per Capita: \$18.11

Building Maintenance Goals and Objectives

Identify and prioritize necessary City Building and Event Center repairs for inclusion into the long term Capital Improvement Plan

Implement plans and phasing for City Building window replacement

ENGINEERING

DEPARTMENT OVERVIEW

The Division consists of four full-time employees under the direction of the Public Works and Utilities Director. The budgets under the direction of this Division include Engineering and Street Lighting. The Division is responsible for the overall planning, design and construction of public improvements such as streets, bridges, traffic control, sidewalks, and water and sewer mains within the City and administers the City's Capital Improvements Program which leverages state and federal grants to average approximately \$6-\$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 2025 Budget per Capita - \$16.23

Engineering Goals and Objectives

Evaluate, procure, and implement permitting and plan review software.

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

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 2025 Budget per Capita - \$22.17

PARKS MAINTENANCE, (continued)

Parks Maintenance Goals and Objectives

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

Assist the 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**

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
EXPENDITURES BY DIVISION:			
Building Maintenance	\$596,243	\$659,372	\$935,256
Engineering	297,522	335,468	293,026
Parks Maintenance	926,198	1,044,857	1,144,663
Street Lighting	565,855	495,000	545,000
TOTAL DIVISION EXPENDITURES	\$2,385,818	\$2,534,697	\$2,917,945
EXPENDITURES BY CATEGORY:			
Personal Services	\$1,013,797	\$1,136,417	\$1,352,092
Contractual Services	1,178,373	1,244,951	1,385,999
Commodities	99,860	104,100	130,600
Capital Outlay	93,788	49,229	49,254
TOTAL EXPENDITURES	\$2,385,818	\$2,534,697	\$2,917,945

**GENERAL FUND
BUILDING MAINTENANCE**

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
PERSONNEL:				
	FACILITIES MAINTENANCE SUPERVISOR (179)	1	1	1
	HVAC/BUILDING MAINTENANCE TECHNICIAN (185)	2	2	3
	BUILDING CLEANER (PW 1)	1	1	2
PERSONAL SERVICES:				
100.261.51110	SALARIES & WAGES	\$ 187,136	\$ 225,106	\$ 341,808
100.261.51120	OVERTIME WAGES	624	2,500	2,500
100.261.51211	PERS	24,325	31,865	48,203
100.261.51220	WORKERS' COMPENSATION	4,551	9,104	13,876
100.261.51230	GROUP HEALTH INSURANCE	54,789	76,454	121,976
100.261.51250	CLOTHING ALLOWANCE	1,737	2,700	2,600
100.261.51270	MEDICARE-CITY SHARE	2,573	3,300	5,030
100.261.51275	LIFE INSURANCE	551	710	933
100.261.51280	AFSCME CARE PLAN	829	765	1,530
	Total - PERSONAL SERVICES	277,115	352,504	538,456
CONTRACTUAL SERVICES:				
100.261.52110	TRAVEL AND TRAINING	-	-	-
100.261.52222	TELEPHONE LINE CHARGES	1,633	2,000	2,000
100.261.52310	MUNICIPAL GARAGE CHARGES	1,152	2,500	2,500
100.261.52480	OTHER PROFESSIONAL SERVICE	67,588	40,000	40,000
100.261.52510	MAINTENANCE OF EQUIPMENT	76,924	150,418	150,000
100.261.52511	MAINTENANCE OF TELEPHONES	-	-	-
100.261.52520	MAINTENANCE OF LAND & BLDGS	62,294	60,000	125,000
100.261.52670	BOILER & MACHINERY	-	1,000	1,500
100.261.52820	LICENSES AND PERMITS	500	500	500
100.261.52920	MEMBERSHIPS, BOOKS, PERIODICALS	-	100	-
100.261.52970	UNIFORM RENTAL SERVICE	103	350	-
	Total - CONTRACTUAL SERVICES	210,195	256,868	321,500
COMMODITIES:				
100.261.53100	OFFICE SUPPLIES	699	-	-
100.261.53250	CLEANING SUPPLIES	15,864	18,000	18,000
100.261.53510	SUPPLIES TO MAINTAIN EQUIPMENT	2,721	-	-
100.261.53520	SUPPLIES TO MAINTAIN BUILDINGS	34,046	25,000	50,000
100.261.53610	SMALL TOOLS & EQUIPMENT	2,353	2,000	2,000
100.261.53620	MAJOR TOOLS & EQUIPMENT	446	1,500	1,800
	Total - COMMODITIES	56,129	46,500	71,800
CAPITAL OUTLAY:				
100.261.54310	AUTO & TRUCKS DEPR	3,498	3,500	3,500
100.261.54402	BUILDING MAINT - GENERATOR REPLAC	49,305	-	-
	Total - CAPITAL OUTLAY	52,803	3,500	3,500
	Grand Total	\$ 596,243	\$ 659,372	\$ 935,256

**GENERAL FUND
ENGINEERING**

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
PERSONNEL:				
ASSISTANT CITY ENGINEER (172)		0.5	0.5	0.25
CITY ENGINEER (169)		1	0	0.25
ENGINEERING CONSTRUCTION INSPECTOR (181)		1	0	0.25
SENIOR ENGINEERING CONSTRUCTION INSPECTOR (177)		0	1	0.25
PERSONAL SERVICES:				
100.512.51110	SALARIES & WAGES	\$ 113,913	\$ 128,438	\$ 97,316
100.512.51120	OVERTIME WAGES	6,527	5,000	5,000
100.512.51211	PERS	16,475	18,681	14,324
100.512.51220	WORKERS' COMPENSATION	2,846	5,338	4,149
100.512.51230	GROUP HEALTH INSURANCE	30,850	28,838	23,773
100.512.51250	CLOTHING ALLOWANCE	870	700	350
100.512.51270	MEDICARE-CITY SHARE	1,807	1,935	1,411
100.512.51275	LIFE INSURANCE	321	323	203
	Total - PERSONAL SERVICES	173,610	189,253	146,526
CONTRACTUAL SERVICES:				
100.512.52110	TRAVEL & TRAINING	359	1,000	1,000
100.512.52120	EMPLOYEE MILEAGE REIMBURSEMENT	-	100	100
100.512.52222	TELEPHONE LINE CHARGES	5,088	4,500	4,500
100.512.52310	MUNICIPAL GARAGE CHARGES	11,402	11,000	11,000
100.512.52430	ENGINEERING SERVICE	85,281	99,715	100,000
100.512.52510	MAINTENANCE OF EQUIP	1,500	3,000	3,000
100.512.52920	MEMBERSHIPS, BOOKS & PERIODICAL	278	1,000	1,000
	Total - CONTRACTUAL SERVICES	103,907	120,315	120,600
COMMODITIES:				
100.512.53100	OFFICE SUPPLIES	1,764	2,000	2,000
100.512.53510	SUPPLIES TO MAINTAIN EQUIPMENT	656	1,500	1,500
100.512.53610	SMALL TOOLS & EQUIPMENT	-	300	300
	Total - COMMODITIES	2,420	3,800	3,800
CAPITAL OUTLAY:				
100.512.54300	COMPUTERS & OTHER PERIPHERALS	3,884	1,000	1,000
100.512.54310	AUTOS & TRUCKS DEPR	13,101	13,100	13,100
100.512.54370	COMPUTER SOFTWARE	600	8,000	8,000
	Total - CAPITAL OUTLAY	17,584	22,100	22,100
	Grand Total	\$ 297,522	\$ 335,468	\$ 293,026

**GENERAL FUND
PARKS MAINTENANCE**

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
PERSONNEL:				
MAINTENANCE WORKER (PW3)		2	2	3
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	\$ 366,034	\$ 399,554	\$ 436,186
100.542.51120	OVERTIME WAGES	25,805	25,000	25,000
100.542.51211	PERS	54,511	59,438	64,566
100.542.51220	WORKERS COMPENSATION	8,444	16,982	18,615
100.542.51230	GROUP HEALTH INSURANCE	95,984	78,953	106,014
100.542.51250	CLOTHING ALLOWANCE	3,650	3,600	4,200
100.542.51270	MEDICARE-CITY SHARE	5,678	6,156	6,748
100.542.51275	LIFE INSURANCE	416	387	426
100.542.51280	AFSCME CARE PLAN	2,550	4,590	5,355
	Total - PERSONAL SERVICES	563,071	594,660	667,110
CONTRACTUAL SERVICES:				
100.542.52110	TRAVEL AND TRAINING	368	940	2,000
100.542.52111	MANDATORY TRAVEL AND TRAINING	11	-	-
100.542.52210	UTILITIES-GAS AND ELECTRIC	38,944	48,000	48,000
100.542.52222	TELEPHONE LINE CHARGES	882	3,100	3,100
100.542.52250	REFUSE COLLECTION CHARGES	-	-	5,000
100.542.52310	MUNICIPAL GARAGE CHARGES	27,867	30,000	30,000
100.542.52330	RADIO MAINTENANCE	1,428	1,428	1,499
100.542.52480	OTHER PROFESSIONAL SERVICES	17,609	50,500	50,500
100.542.52481	CONTRACTUAL MOWING	205,638	220,000	220,000
100.542.52520	MAINTENANCE OF FACILITIES	8,943	20,000	40,000
100.542.52970	UNIFORM RENTAL SERVICE	1,776	3,800	3,800
	Total - CONTRACTUAL SERVICES	303,465	377,768	403,899
COMMODITIES:				
100.542.53100	OFFICE SUPPLIES	783	800	800
100.542.53220	DRUGS-MEDICAL SUPPLIES	64	100	100
100.542.53230	PURCHASE OF UNIFORMS	299	300	500
100.542.53250	CLEANING SUPPLIES	4,034	4,000	5,000
100.542.53520	SUPPLIES TO MAINTAIN BLDGS	29,253	40,600	40,600
100.542.53610	SMALL TOOLS & EQUIPMENT	1,829	3,000	3,000
	Total - COMMODITIES	36,261	48,800	50,000
CAPITAL OUTLAY:				
100.542.54300	COMPUTERS & OTHER PERIPHERALS	-	230	230
100.542.54310	AUTOS & TRUCKS DEPRECIATION	22,902	22,900	22,900
100.542.54311	RADIO DEPRECIATION	499	499	524
	Total - CAPITAL OUTLAY	23,401	23,629	23,654
	Grand Total	\$ 926,198	\$ 1,044,857	\$ 1,144,663

GENERAL FUND
STREET LIGHTING

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
	CONTRACTUAL SERVICES:			
100.590.52210	UTILITIES-GAS AND ELECTRIC	\$ 524,563	\$ 480,000	\$ 530,000
100.590.52480	OTHER PROFESSIONAL SERVICES	25,988	5,000	5,000
100.590.52510	MAINTENANCE OF EQUIPMENT	10,253	5,000	5,000
	Total - CONTRACTUAL SERVICES	560,805	490,000	540,000
	COMMODITIES:			
100.590.53510	SUPPLIES TO MAINTAIN EQUIPMENT	5,050	5,000	5,000
	Total - COMMODITIES	5,050	5,000	5,000
	Grand Total	\$ 565,855	\$ 495,000	\$ 545,000

**DEPARTMENT SUMMARY OF EXPENDITURES
DEBT SERVICE**

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
EXPENDITURES BY DIVISION:			
Debt Service	\$158,166	\$158,548	\$8,766,811
	<hr/>	<hr/>	<hr/>
TOTAL DIVISION EXPENDITURES	\$158,166	\$158,548	\$8,766,811
EXPENDITURES BY CATEGORY:			
Debt Service	158,166	158,548	8,766,811
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	\$158,166	\$158,548	\$8,766,811

GENERAL FUND
DEBT SERVICE

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
	DEBT SERVICE:			
100.901.57110	BOND PRINCIPAL PAYMENT	\$ 121,000	\$ 125,000	\$ 7,770,000
100.901.57310	INTEREST ON BONDS	37,166	33,548	996,811
	Total - DEBT SERVICE	158,166	158,548	8,766,811
	Grand Total	\$ 158,166	\$ 158,548	\$ 8,766,811

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

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
EXPENDITURES BY DIVISION:			
Non-Departmental	\$2,532,832	\$5,758,113	\$3,550,306
TOTAL DIVISION EXPENDITURES	\$2,532,832	\$5,758,113	\$3,550,306
EXPENDITURES BY CATEGORY:			
Personal Services	\$32,940	\$36,000	\$212,156
Contractual Services	1,542,721	2,319,738	2,685,850
Commodities	24,651	2,275	5,200
Capital Outlay	932,520	3,400,100	647,100
TOTAL EXPENDITURES	\$2,532,832	\$5,758,113	\$3,550,306

GENERAL FUND
NON-DEPARTMENTAL EXPENDITURE

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
	PERSONAL SERVICES:			
100.911.51231	HEALTH SAVINGS ACCOUNT	0	0	176,156
100.911.51275	LIFE INSURANCE	\$ 32,940	\$ 36,000	\$ 36,000
	Total - PERSONAL SERVICES	32,940	36,000	212,156
	CONTRACTUAL SERVICES:			
100.911.52210	ELECTRIC SERVICE	174,238	200,000	250,000
100.911.52222	TELEPHONE LINE CHARGES	110,824	115,000	285,000
100.911.52230	POSTAGE & POSTAL CHARGES	70,981	75,000	125,000
100.911.52240	BUTLER CO AUDITOR COLL FEES	90,146	65,000	135,000
100.911.52310	MUNICIPAL GARAGE CHARGES	3,129	4,200	4,200
100.911.52440	AUDIT SERVICE	52,707	56,000	56,400
100.911.52441	REIMBURSEMENTS - ENTERPRISE ZONE	271,099	325,000	-
100.911.52480	OTHER PROFESSIONAL SERVICES	126,706	532,988	500,000
100.911.52490	OUTSIDE PRINTING	993	2,500	45,000
100.911.52510	MAINTENANCE OF EQUIPMENT	73,894	100,000	200,000
100.911.52511	MAINTENANCE OF TELEPHONES	2,708	5,000	7,500
100.911.52610	PUBLIC OFFICIALS LIABILITY	24,191	30,500	30,500
100.911.52620	EMPLOYEE BONDS	200	250	250
100.911.52630	GENERAL LIABILITY INSURANCE	287,299	500,000	650,000
100.911.52810	PROPERTY TAXES	108,358	120,000	250,000
100.911.52830	JUDGEMENTS & COURT COSTS	554	5,000	5,000
100.911.52850	ELECTION EXPENSE	-	-	5,000
100.911.52920	MEMBERSHIPS,BOOKS & PERIODICALS	29,559	41,000	55,000
100.911.52940	INDIGENT BURIALS	28,865	20,000	35,000
100.911.52950	RECREATIONAL ACTIVITIES	43,891	100,000	10,000
100.911.52955	ANNUAL FIREWORKS	26,600	15,300	30,000
100.911.52960	ANNUAL EMPLOYEE APPRECIATION LUNCH	3,260	7,000	7,000
100.911.52980	MISC CONTRACTUAL SERVICE	12,518	-	-
	Total - CONTRACTUAL SERVICES	1,542,721	2,319,738	2,685,850
	COMMODITIES:			
100.911.53100	OFFICE SUPPLIES	210	250	1,200
100.911.53296	OTHER SUPPLIES	650	1,025	2,500
100.911.53510	SUPPLIES TO MAINTAIN EQUIP	23,792	1,000	1,500
	Total - COMMODITIES	24,651	2,275	5,200
	CAPITAL OUTLAY:			
100.911.54310	AUTOS & TRUCKS DEPR	7,106	7,100	7,100
100.911.54320	OFFICE MACHINERY & EQUIPMENT	-	1,000	5,000
100.911.54355	PURCHASE OF LAND	550,000	3,000,000	-
100.911.54369	SECURITY TECHNOLOGY UPGRADES	19,912	25,000	95,000
100.911.54370	COMPUTER SOFTWARE	313,153	325,000	495,000
100.911.54375	COMMUNITY CENTER PACE PROJECT	42,349	42,000	45,000
	Total - CAPITAL OUTLAY	932,520	3,400,100	647,100
	Grand Total	\$ 2,532,832	\$ 5,758,113	\$ 3,550,306

DEPARTMENT SUMMARY OF EXPENDITURES			
TRANSFERS OUT			
	2023 ACTUAL	2024 BUDGET	2025 BUDGET
EXPENDITURES BY DIVISION:			
Transfers Out	\$6,025,133	\$1,282,968	\$1,025,000
TOTAL DIVISION EXPENDITURES	\$6,025,133	\$1,282,968	\$1,025,000
EXPENDITURES BY CATEGORY:			
Transfers	6,025,133	1,282,968	1,025,000
TOTAL EXPENDITURES	\$6,025,133	\$1,282,968	\$1,025,000

**GENERAL FUND
 TRANSFERS OUT**

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
	TRANSFERS:			
100.915.58180	TRANS TO TRANSIT FUND	\$ -	\$ -	\$ -
100.915.58190	TRANS TO COMPUTER REPLACEMENT FUND	100,000	450,000	250,000
100.915.58201	TRANS TO ECONOMIC DEV BOND FUND	159,218	157,968	-
100.915.58230	TRANS LOAN TO OTHER FUNDS	267,387	-	-
100.915.58287	TRANS TO AIRPORT FUND	207,529	200,000	-
100.915.58288	TRANS TO CONSERVANCY FUND	16,000	-	75,000
100.915.58295	TRANS TO CAPITAL IMPROVE FUND	4,900,000	-	200,000
100.915.58296	TRANS TO DOWNTOWN FUND	175,000	175,000	175,000
100.915.58308	TRANS TO NUISANCE ABATEMENT	200,000	300,000	325,000
	Total - TRANSFERS	6,025,133	1,282,968	1,025,000
	Grand Total	\$ 6,025,133	\$ 1,282,968	\$ 1,025,000

GENERAL FUND EXPENDITURES

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
DIVISION/PROGRAM			
City Council	\$155,461	\$170,929	\$206,849
City Manager's Office	2,388,842	3,207,153	4,199,915
Info Systems	670,945	794,045	878,684
Finance	601,376	707,601	782,131
Community & Econ. Dev.	2,832,144	3,043,794	2,876,329
Fire	11,722,846	11,953,280	13,244,627
Police	14,549,968	15,354,580	16,511,355
Public Works & Utilities	2,385,818	2,534,697	2,917,945
Debt Service	158,166	158,548	8,766,811
Non-Departmental	2,532,832	5,758,113	3,550,306
Transfers Out	6,025,133	1,282,968	1,025,000
TOTAL DIVISION/PROGRAM	\$44,023,530	\$44,965,708	\$54,959,952
EXPENDITURES:			
Personal Services	\$28,172,997	\$29,951,051	\$33,019,825
Contractual Services	6,518,281	8,395,601	9,000,582
Commodities	719,748	685,788	976,481
Capital Outlay	2,429,205	4,491,751	2,171,253
Debt Service	158,166	158,548	8,766,811
Transfers	6,025,133	1,282,968	1,025,000
Loans	267,387	0	0
TOTAL EXPENDITURES	\$44,023,530	\$44,965,708	\$54,959,952



SECTION 4

SPECIAL REVENUE FUNDS

EXPENDITURES BY FUND					
Fund	Actual 2023	Budget 2024	Budget 2025	\$ Increase (Decrease)	% Increase / - Decrease
City Income Tax	42,270,642	33,935,654	34,811,606	875,952	2.6%
Public Safety Levy	5,311,551	4,223,803	4,308,280	84,477	2.0%
Street Levy	11,443,300	7,009,104	7,479,867	470,763	6.7%
Auto & Gas Tax	4,325,658	3,627,178	3,855,758	228,580	6.3%
Conservancy	124,597	125,449	251,500	126,051	100.5%
Health & Environment	867,162	967,344	1,002,190	34,846	3.6%
EMS	9,698	17,585	30,000	12,415	100.0%
UDAG	-	-	-	-	0.0%
Court Computerization	24,944	60,000	60,000	-	0.0%
Law Enforcement Trust	288,360	863,921	15,000	(848,921)	-98.3%
Mandatory Drug Fine	256,971	197,573	212,475	14,902	7.5%
Probation Services	126,507	159,439	164,050	4,611	2.9%
Termination Pay	525,181	675,000	650,000	(25,000)	-3.7%
Indigent Driver Alcohol Treatment	16,804	17,500	17,500	-	0.0%
Enforcement / Education	-	-	-	-	0.0%
Civic Development	125,202	225,000	525,000	300,000	133.3%
Municipal Court	1,770,421	1,852,201	2,079,104	226,903	12.3%
Police Grants	25,753	186,831	220,268	33,437	17.9%
Court IDIAM	(233)	20,000	20,000	-	0.0%
Court Special Projects	130,393	203,966	217,962	13,996	6.9%
Nuisance Abatement	477,415	581,000	531,000	(50,000)	-8.6%
Senior Citizens Levy	64	150	50	(100)	-66.7%
Fire Station Levy Fund	2,524,562	11,371,887	1,044,470	(10,327,417)	-90.8%
American Rescue Plan	3,379,582	13,443,831	-	(13,443,831)	-100.0%
One Ohio Opioid Settlement	-	53,000	518,797	465,797	878.9%
Butler County ARPA	110,625	3,689,195	-	(3,689,195)	0.0%
Total	\$ 74,135,160	\$ 83,506,612	\$ 58,014,877	\$ (25,491,735)	-30.5%

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 2023 as well as dollar and percentage comparisons between 2024 and 2025 budgeted expenditures. Twenty-six Special Revenue funds are budgeted for 2025. 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 2018 as well as the projections for 2024 and 2025.

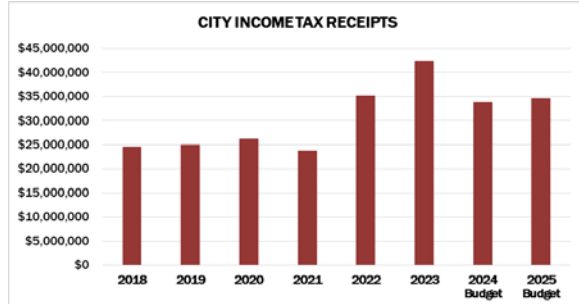


Figure 4.1 City Income Tax Receipts History

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.

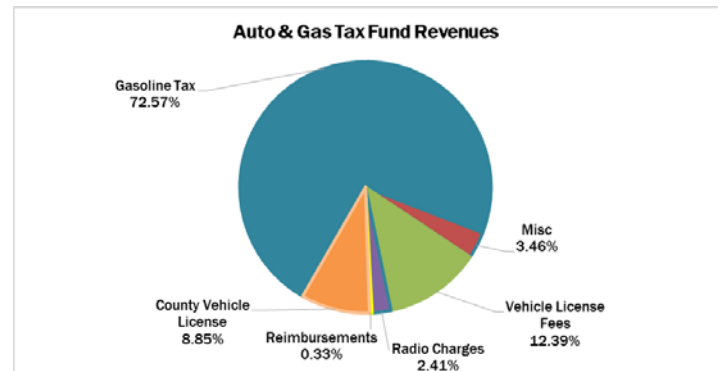


Figure 4.2 Source of Auto & Gas Tax Revenues

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 33.07% of the revenues from income tax.

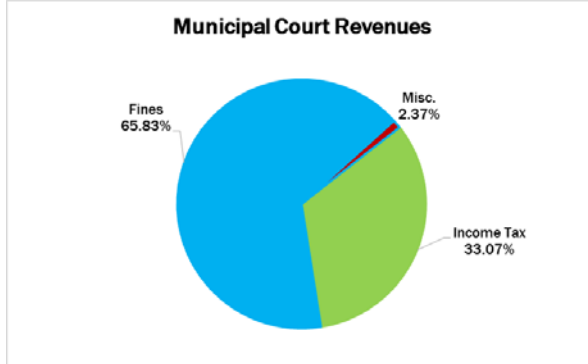


Figure 4.3 Sources of Municipal Court Revenues

Police Grant Fund

To account for grant funds awarded to the Police Division by outside sources. The grants anticipated in 2025 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.

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	2023 Actual	2024 Budget	2025 Budget
General Fund	26,391,032	20,395,970	20,898,616
Public Safety Levy Fund	5,311,551	4,223,803	4,308,280
Street Levy Fund	5,237,821	3,989,500	4,069,290
Auto & Gas Tax Fund	192,784	-	-
Health Fund	-	200,000	250,000
G.O. Debt Retirement	550,000	566,500	550,000
Termination Pay Fund	500,000	515,000	450,000
Municipal Court Fund	510,000	635,000	635,000
Police & Fire Pensions	3,022,684	2,658,430	2,711,599
Computer Replacement Fund	8,000	8,000	8,000
Total	\$ 41,723,872	\$ 33,192,203	\$ 33,880,785

Table 4.2 Transfers of the City Income Tax receipts to other funds from 2023-2025

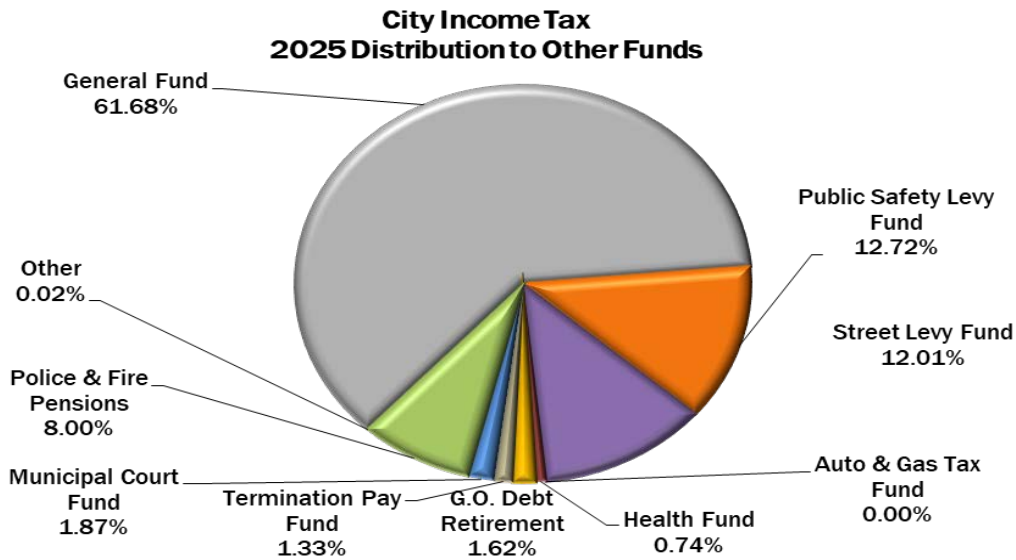


Figure 4.4 Distribution of City Income Tax receipts to other funds for the year 2025

FUND SUMMARY FOR FUND 230
CITY INCOME TAX FUND

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$76,203	\$224,239	\$224,239
REVENUES:			
Income Tax	\$42,418,678	\$33,935,654	\$34,614,367
TOTAL REVENUES	<u>\$42,418,678</u>	<u>\$33,935,654</u>	<u>\$34,614,367</u>
TOTAL RESOURCES	\$42,494,880	\$34,159,893	\$34,838,606
EXPENDITURES:			
Personal Services	\$511,873	\$672,171	\$819,541
Contractual Services	27,896	63,280	103,280
Commodities	6,351	6,000	6,000
Capital Outlay	650	2,000	2,000
Transfers	41,723,872	33,192,203	33,880,785
TOTAL EXPENDITURES	<u>\$42,270,642</u>	<u>\$33,935,654</u>	<u>\$34,811,606</u>
ENDING BALANCE DECEMBER 31	\$224,239	\$224,239	\$27,000

**INCOME TAX FUND
TAXATION**

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
PERSONNEL:				
INCOME TAX SUPERINTENDENT (174)		1	1	1
INCOME TAX AUDITOR (180)		2	2	3
EXECUTIVE ACCOUNT CLERK (184)		1	1	1
SENIOR ACCOUNT CLERK (186)		4	4	4
PERSONAL SERVICES:				
230.133.51110	SALARIES & WAGES	\$ 361,447	\$ 453,042	\$ 575,266
230.133.51120	OVERTIME WAGES	7,938	15,000	15,000
230.133.51211	PERS	50,960	65,526	74,172
230.133.51220	WORKERS COMPENSATION	9,679	18,722	23,611
230.133.51230	GROUP HEALTH INSURANCE	75,311	111,373	115,271
230.133.51231	HEALTH SAVINGS ACCOUNT	-	-	6,040
230.133.51270	MEDICARE-CITY SHARE	5,220	6,787	8,559
230.133.51275	LIFE INSURANCE	1,318	1,721	1,622
	Total - PERSONAL SERVICES	511,873	672,171	819,541
CONTRACTUAL SERVICES:				
230.133.52110	TRAVEL AND TRAINING	-	2,000	2,000
230.133.52111	MANDATORY TRAINING	965	-	-
230.133.52120	EMPLOYEE MILEAGE REIMBURSEMENT	35	300	300
230.133.52222	TELEPHONE LINE CHARGES - TAXATION	300	330	330
230.133.52480	OTHER PROFESSIONAL SERVICES	16,061	43,000	83,000
230.133.52490	OUTSIDE PRINTING	9,355	16,000	16,000
230.133.52510	MAINTENANCE OF EQUIPMENT	1,156	1,500	1,500
230.133.52920	MEMBERSHIPS-BOOKS-PERIODICALS	25	150	150
	Total - CONTRACTUAL SERVICES	27,896	63,280	103,280
COMMODITIES:				
230.133.53100	OFFICE SUPPLIES	6,351	6,000	6,000
	Total - COMMODITIES	6,351	6,000	6,000
CAPITAL OUTLAY:				
230.133.54320	OFFICE MACHINERY & EQUIPMENT	650	2,000	2,000
	Total - COMMODITIES	650	2,000	2,000
	Grand Total	\$546,770	\$743,451	\$930,821

INCOME TAX FUND
TRANSFER OUT

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
	TRANSFERS:			
230.915.58110	TRANS TO GENERAL FUND	26,391,032	20,395,970	20,898,616
230.915.58120	TRANS TO AUTO & GAS TAX	192,784	-	-
230.915.58130	TRANS TO FIRE PENSION	1,615,460	1,443,030	1,471,891
230.915.58140	TRANS TO POLICE PENSION	1,407,224	1,215,400	1,239,708
230.915.58150	TRANS TO G.O. BOND RETIREMENT	550,000	566,500	550,000
230.915.58190	TRANS TO COMPUTER REPL.	8,000	8,000	8,000
230.915.58250	TRANS TO TERMINATION PAY	500,000	515,000	450,000
230.915.58273	TRANS TO PUBLIC SAFETY LEVY FUND	5,311,551	4,223,803	4,308,280
230.915.58274	TRANS TO STREET LEVY FUND	5,237,821	3,989,500	4,069,290
230.915.58289	TRANS TO HEALTH		200,000	250,000
230.915.58290	TRANS TO MUNICIPAL COURT	510,000	635,000	635,000
	Total - TRANSFERS	41,723,872	33,192,203	33,880,785
	Grand Total	\$41,723,872	\$33,192,203	\$33,880,785

FUND SUMMARY FOR FUND 200
PUBLIC SAFETY LEVY FUND

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$0	\$0	\$0
REVENUES:			
Transfers	\$5,311,551	\$4,223,803	\$4,308,280
TOTAL REVENUES	<u>\$5,311,551</u>	<u>\$4,223,803</u>	<u>\$4,308,280</u>
TOTAL RESOURCES	\$5,311,551	\$4,223,803	\$4,308,280
EXPENDITURES:			
Transfers	\$5,311,551	\$4,223,803	\$4,308,280
TOTAL EXPENDITURES	<u>\$5,311,551</u>	<u>\$4,223,803</u>	<u>\$4,308,280</u>
ENDING BALANCE DECEMBER 31	\$0	\$0	\$0

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

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
	TRANSFERS:			
200.915.58275	TRANS TO GENERAL FUND	\$5,311,551	\$4,223,803	\$4,308,280
	Total - TRANSFERS	5,311,551	4,223,803	4,308,280
	Grand Total	\$5,311,551	\$4,223,803	\$4,308,280

FUND SUMMARY FOR FUND 201
STREET LEVY FUND

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$15,023,748	\$9,298,864	\$6,289,260
REVENUES:			
Interest Income	\$480,594	\$10,000	\$291,146
Sale of Bonds	-	-	-
Transfers	5,237,821	3,989,500	4,069,290
TOTAL REVENUES	<u>\$5,718,416</u>	<u>\$3,999,500</u>	<u>\$4,360,436</u>
TOTAL RESOURCES	\$20,742,164	\$13,298,364	\$10,649,696
EXPENDITURES:			
Contractual Services	\$112,738	\$180,000	\$100,000
Capital Outlay	8,050,582	3,500,000	4,000,000
Debt Service	3,279,980	3,329,104	3,379,867
TOTAL EXPENDITURES	<u>\$11,443,300</u>	<u>\$7,009,104</u>	<u>\$7,479,867</u>
ENDING BALANCE DECEMBER 31	\$9,298,864	\$6,289,260	\$3,169,829

STREET LEVY FUND
STREET LEVY

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
	CONTRACTUAL SERVICES:			
201.990.52480	OTHER PROFESSIONAL SERVICES	\$112,738	\$180,000	\$100,000
	Total - CONTRACTUAL SERVICES	112,738	180,000	100,000
	CAPITAL OUTLAY			
201.990.54520	PAVING	8,050,582	3,500,000	4,000,000
	Total - CAPITAL OUTLY	8,050,582	3,500,000	4,000,000
	DEBT SERVICE			
201.990.57110	BOND PRINICIPAL	2,897,000	2,989,000	3,084,000
201.990.57310	INTEREST ON BONDS	382,980	340,104	295,867
	Total - DEBT SERVICE	3,279,980	3,329,104	3,379,867
	Grand Total	\$11,443,300	\$7,009,104	\$7,479,867

AUTO & GAS TAX FUND

Revenues	2023 Actual	2024 Budget	2025 Budget
Intergovernmental	\$ 3,318,501	\$ 3,287,935	\$ 3,361,000
Radio Charges	71,516	86,471	64,000
Miscellaneous	306,946	19,759	72,000
Transfer from Income Tax	192,784	-	-
Total	\$ 3,889,748	\$ 3,394,165	\$ 3,497,000

Table 4.3 Auto & Gas Tax Fund revenue sources for 2023-2025

Division Expenditures	2023 Actual	2024 Budget	2025 Budget
Electronic Maintenance	\$ 757,052	\$ 778,479	\$ 811,202
Street Maintenance	3,383,314	2,548,065	2,728,288
Grounds Maintenance	185,293	300,633	316,268
Total	\$ 4,325,658	\$ 3,627,178	\$ 3,855,758

Table 4.4 Auto & Gas Tax Fund division expenditures for 2023-2025

Auto & Gas Tax Fund 2025

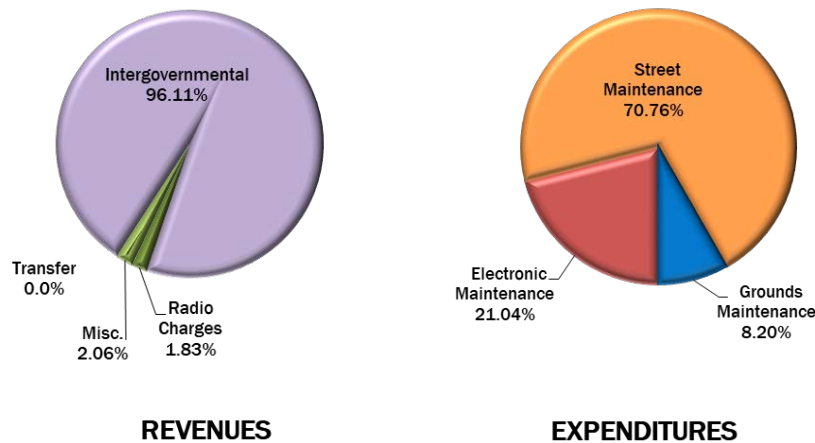


Figure 4.5 Auto & Gas Tax Fund revenues and expenditures for budget year 2025

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 and hanger/Airport lighting.

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 2025 Budget per Capita - \$15.71

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 100%

Continue replacement program for older LED traffic signals, and signal heads, at 16 intersections for 2025.

Eliminate failures through yearly intersection inspection/conflict monitor testing. Update equipment at intersections.

Provide safety training to all employees on a regular basis.

Level II Traffic Technician Certification for two employees in 2025.

Update all Airport Hazard Beacons to new LED Beacons.

Continue to bring Electronics/Parks building back up to standards.

STREET MAINTENANCE

DEPARTMENT OVERVIEW

The Street Maintenance Division staff of (12) maintenance employees and one Public Service Leader, are responsible for providing safe passage on approximately 650 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 are also part of this department.

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

Snow removal policies and routes are reviewed annually to better facilitate clearing of all streets during snow events including brine applications, snow removal, and efficient salt applications. Other duties include maintenance of over ten miles of guardrail, all sign making, installing, replacement and repairs, lot striping, brush and tree trimming in right of way, litter pickup, Vehicle accident and spill clean-up and parade and special event traffic control.

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 2025 Budget per Capita - \$52.84

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

Painting of traffic control markings on City streets and parking lots

Continue Water, Sewer and Storm Water road cut repairs

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, as well as keeping a tree inventory. Duties also include weed control for parks, sidewalks, concrete medians and City owned parking lots. This division also oversees all subcontracting of sprinkler systems for the City, and design changes and oversees maintenance of I-75 gateway. A Grounds Supervisor is a City liaison to Keep Middletown Beautiful, 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 2025 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 19th year

Monitor tree removal and replacement

SERVICE MEASURES

	<u>2023 Actual</u>	<u>2024 Estimate</u>	<u>2025 Estimate</u>
Number of trees planted	120 Trees	100 trees	100 Trees
Acres of landscape maintained	50 acres	50 acres	50 acres

FUND SUMMARY FOR FUND 210
AUTO & GAS TAX FUND

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$2,552,659	\$2,116,750	\$1,883,737
REVENUES:			
Intergovernmental Revenue	\$3,318,501	\$3,287,935	\$3,361,000
Interest Income	89,367	7,659	60,000
Radio Charges	71,516	86,471	64,000
Miscellaneous Revenue	-	-	-
Reimbursements	217,580	12,100	12,000
Transfers	192,784	-	-
TOTAL REVENUES	\$3,889,748	\$3,394,165	\$3,497,000
TOTAL RESOURCES	\$6,442,407	\$5,510,915	\$5,380,737
EXPENDITURES:			
Personal Services	\$1,589,749	\$1,807,316	\$2,078,136
Contractual Services	1,929,882	671,303	640,496
Commodities	392,936	742,201	729,776
Capital Outlay	413,091	406,358	407,350
TOTAL EXPENDITURES	\$4,325,658	\$3,627,178	\$3,855,758
ENDING BALANCE DECEMBER 31	\$2,116,750	\$1,883,737	\$1,524,979

**AUTO & GAS TAX FUND
ELECTRONIC MAINTENANCE**

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
PERSONNEL:				
	ELECTRONIC MAINTENANCE SUPERVISOR (179)	1	1	1
	ELECTRONICS TECHNICIAN (185)	1	1	1
	SENIOR ELECTRONICS TECHNICIAN (181)	2	2	2
PERSONAL SERVICES:				
210.524.51110	SALARIES & WAGES	\$ 245,464.89	\$ 265,581.00	\$ 290,841.00
210.524.51120	OVERTIME WAGES	8,853	18,175	18,175
210.524.51211	PERS	35,410	39,726	40,718
210.524.51220	WORKERS COMPENSATION	5,366	11,350	12,441
210.524.51230	GROUP HEALTH INSURANCE	67,372	67,372	69,730
210.524.51250	CLOTHING ALLOWANCE	2,745	2,800	2,000
210.524.51270	MEDICARE-CITY SHARE	3,602	4,114	4,510
210.524.51275	LIFE INSURANCE	811	861	811
	Total - PERSONAL SERVICES	369,624	409,979	439,226
CONTRACTUAL SERVICES:				
210.524.52110	TRAVEL & TRAINING	898	2,000	2,000
210.524.52210	UTILITIES-GAS & ELECTRIC	41,630	48,000	48,000
210.524.52222	TELEPHONE LINE CHARGES	2,530	3,500	3,500
210.524.52310	MUNICIPAL GARAGE CHARGES	18,132	11,000	11,000
210.524.52510	MAINTENANCE OF EQUIPMENT	95,383	100,000	60,000
210.524.52520	MAINTENANCE OF BUILDINGS	9,942	11,000	11,000
210.524.52920	MEMBERSHIPS-BOOKS-PERIODICALS	410	450	450
	Total - CONTRACTUAL SERVICES	168,925	175,950	135,950
COMMODITIES:				
210.524.53100	OFFICE SUPPLIES	925	500	750
210.524.53230	PURCHASE OF UNIFORMS	425	500	500
210.524.53250	CLEANING SUPPLIES	554	800	800
210.524.53295	TRAFFIC CONTROL SUPPLIES	57,804	35,351	77,926
210.524.53510	SUPPLIES TO MAINTAIN EQUIPMENT	46,895	50,000	50,000
210.524.53610	SMALL TOOLS & EQUIPMENT	773	900	900
210.524.53620	MAJOR TOOLS & EQUIPMENT	4,387	4,500	4,250
	Total - COMMODITIES	111,764	92,551	135,126
CAPITAL OUTLAY:				
210.524.54310	AUTO AND TRUCKS DEPRECIATION	9,999	10,000	10,000
210.524.54350	PURCHASE OF EQUIPMENT	57,386	60,000	60,000
210.524.54360	OTHER EQUIPMENT	39,353	30,000	30,900
	Total - CAPITAL OUTLAY	106,738	100,000	100,900
	GRAND TOTAL	\$ 757,052	\$ 778,480	\$ 811,202

SPECIAL REVENUE FUNDS
PUBLIC WORKS – STREET MAINTENANCE

AUTO & GAS TAX FUND
STREET MAINTENANCE

	Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
PERSONNEL:			
ASSISTANT PUBLIC WORKS SUPERINTENDENT (176)	1	1	1
PUBLIC WORKS LEADER (179)	1	1	1
EQUIPMENT OPERATOR (PW4)	8	8	10
MAINTENANCE WORKER (PW3)	4	4	4
ADMINISTRATIVE ASSISTANT (184)	1	1	1
SEASONAL LABORER	540 hrs	540 hrs	540 hrs
PERSONAL SERVICES:			
210.541.51110 SALARIES & WAGES	\$ 772,466.24	\$ 826,548.00	\$ 999,243.00
210.541.51120 OVERTIME WAGES	15,658	48,496	48,496
210.541.51211 PERS	107,791	122,506	139,894
210.541.51220 WORKERS COMPENSATION	17,243	35,002	42,294
210.541.51230 GROUP HEALTH INSURANCE	219,071	225,868	241,222
210.541.51231 HEALTH SAVINGS ACCOUNT	-	-	16,106
210.541.51250 CLOTHING ALLOWANCE	7,790	9,200	9,600
210.541.51270 MEDICARE-CITY SHARE	11,256	12,688	15,331
210.541.51275 LIFE INSURANCE	1,222	1,420	1,460
210.541.51280 AFSCME CARE PLAN	7,714	7,650	10,710
Total - PERSONAL SERVICES	1,160,210	1,289,378	1,524,356
CONTRACTUAL SERVICES:			
210.541.52110 TRAVEL AND TRAINING	1,734	1,000	1,000
210.541.52111 MANDATORY TRAINING	104	-	-
210.541.52210 UTILITIES-GAS & ELECTRIC	4,353	6,000	6,000
210.541.52222 TELEPHONE LINE CHARGES	1,840	6,000	6,000
210.541.52310 MUNICIPAL GARAGE CHARGES	235,191	328,000	328,000
210.541.52330 RADIO MAINTENANCE	3,366	3,366	3,534
210.541.52480 OTHER PROFESSIONAL SERVICE	21,237	12,000	12,000
210.541.52510 MAINT OF EQUIPMENT	716	1,000	1,000
210.541.52520 MAINT OF LAND AND BUILDINGS	4,849	6,000	6,000
210.541.52820 LICENSES & PERMITS	252	3,000	3,000
210.541.52920 MEMBERSHIPS-BOOKS-PERIODICALS	200	200	200
210.541.52970 UNIFORM RENTAL SERVICE	1,882	3,700	3,700
210.541.52980 STREET MAINT CONTRACTUAL SERVICES	1,400,000	-	-
Total - CONTRACTUAL SERVICES	1,675,724	370,266	370,434
COMMODITIES:			
210.541.53100 OFFICE SUPPLIES	794	800	800
210.541.53220 DRUGS-MEDICAL SUPPLIES	64	200	200
210.541.53230 PURCHASE OF UNIFORMS	431	700	700
210.541.53250 CLEANING SUPPLIES	226	200	200
210.541.53295 TRAFFIC CONTROL SUPPLIES	20,366	20,000	20,000
210.541.53510 SUPPLIES TO MAINTAIN EQUIPMENT	1,301	2,000	2,000
210.541.53520 SUPP TO MAINTAIN BLDGS	5,071	-	-
210.541.53530 STREET SUPPLIES - ASPHALT & SALT	229,632	575,000	520,000
210.541.53610 SMALL TOOLS & EQUIPMENT	3,475	3,500	3,500
Total - COMMODITIES	261,360	602,400	547,400
CAPITAL OUTLAY:			
210.541.54310 AUTO AND TRUCKS DEPREC	284,493	284,496	284,496
210.541.54311 RADIO DEPRECIATION	1,526	1,526	1,602
Total - CAPITAL OUTLAY	286,019	286,022	286,098
Grand Total	\$ 3,383,313	\$ 2,548,066	\$ 2,728,288

**AUTO & GAS TAX FUND
GROUNDS MAINTENANCE**

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
PERSONNEL:				
PUBLIC WORKS LEADER (179)		0.5	0.5	0.5
GROUND'S TECHNICIAN (PW 5)		0.5	0.5	0.5
SEASONAL MOWING INSPECTOR		423 HRS	423 HRS	423 HRS
PERSONAL SERVICES:				
210.543.51110	SALARIES & WAGES	\$ 33,999.50	\$ 61,345.00	\$ 69,207.00
210.543.51120	OVERTIME WAGES	1,343	8,000	8,000
210.543.51211	PERS	4,948	9,708	9,689
210.543.51220	WORKERS COMPENSATION	1,495	2,774	3,132
210.543.51230	GROUP HEALTH INSURANCE	12,987	21,572	22,327
210.543.51240	UNEMPLOYMENT CHARGES	3,826	2,000	-
210.543.51250	CLOTHING ALLOWANCE	250	650	550
210.543.51270	MEDICARE-CITY SHARE	488	1,006	1,135
210.543.51275	LIFE INSURANCE	132	140	132
210.543.51280	AFSCME CARE PACKAGE	446	765	382
	Total - PERSONAL SERVICES	59,915	107,960	114,554
CONTRACTUAL SERVICES:				
210.543.52110	TRAVEL & TRAINING	120	750	750
210.543.52222	TELEPHONE LINE CHARGES	541	1,680	1,680
210.543.52310	MUNICIPAL GARAGE CHARGES	44,844	40,000	40,000
210.543.52330	RADIO MAINTENANCE	507	507	532
210.543.52480	OTHER PROFESSIONAL SERVICE	38,201	80,000	80,000
210.543.52520	MTN OF LAND AND BUILDINGS	1,000	1,000	10,000
210.543.52820	LICENSES & PERMITS	-	150	150
210.543.52920	MEMBERSHIPS,BOOKS,PERIODICALS	10	50	50
210.543.52970	UNIFORM RENTAL SERVICE	10	950	950
	Total - CONTRACTUAL SERVICES	85,232	125,087	134,112
COMMODITIES:				
210.543.53100	OFFICE SUPPLIES	110	200	200
210.543.53230	PURCHASE OF UNIFORMS	70	150	150
210.543.53510	SUPPLIES TO MAINTAIN EQUIPMENT	-	34,500	34,500
210.543.53520	SUPPLIES TO MAINTAIN BUILDINGS	18,569	-	-
210.543.53610	SMALL TOOLS & EQUIPMENT	50	1,400	1,400
210.543.53710	CHEMICALS & LAB SUPPLIES	1,012	11,000	11,000
	Total - COMMODITIES	19,812	47,250	47,250
CAPITAL OUTLAY:				
210.543.54310	AUTOS & TRUCKS DEPR	19,998	20,000	20,000
210.543.54311	RADIO DEPRECIATION	336	336	352
	Total - CAPITAL OUTLAY	20,334	20,336	20,352
	Grand Total	\$ 185,293	\$ 300,633	\$ 316,268

FUND SUMMARY FOR FUND 215
CONSERVANCY FUND

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$67,421	\$66,156	\$56,411
REVENUES:			
Property Taxes	\$101,286	\$100,145	\$139,798
Intergovernmental Revenue	6,046	15,559	13,661
Transfers	16,000	-	75,000
TOTAL REVENUES	<u>\$123,332</u>	<u>\$115,704</u>	<u>\$228,459</u>
TOTAL RESOURCES	\$190,753	\$181,860	\$284,870
EXPENDITURES:			
Contractual Services	\$124,597	\$125,449	\$251,500
TOTAL EXPENDITURES	<u>\$124,597</u>	<u>\$125,449</u>	<u>\$251,500</u>
ENDING BALANCE DECEMBER 31	\$66,156	\$56,411	\$33,370

CONSERVANCY FUND
MIAMI CONSERVANCY

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
	CONTRACTUAL SERVICES:			
215.990.52240	BUTLER COUNTY COLLECTION FEE	\$1,248	\$2,100	\$4,500
215.990.52810	PROPERTY TAXES	123,349	123,349	247,000
215.990.52980	OTHER MISC CONTRACTURAL SVC	-		-
	Total - CONTRACTUAL SERVICES	124,597	125,449	251,500
	Grand Total	\$124,597	\$125,449	\$251,500

HEALTH & ENVIRONMENT FUND

Revenues	2023 Actual	2024 Budget	2025 Budget
Intergovernmental Revenue	\$ 271,148	\$ 175,300	\$ 115,000
Charges for Services	323,998	284,546	341,510
Miscellaneous Revenue	-	44,000	-
Transfers	105,871	200,000	250,000
Total	\$ 701,017	\$ 703,846	\$ 706,510

Table 4.5 Health & Environment Fund revenue sources for 2023-2025

Division Expenditures	2023 Actual	2024 Budget	2025 Budget
Personal Services	\$ 770,787	\$ 822,793	\$ 892,910
Contractual Services	88,391	136,351	100,580
Other	7,985	8,200	8,700
Total	\$ 867,162	\$ 967,344	\$ 1,002,190

Table 4.6 Health & Environment Fund division expenditures for 2023-2025

Health & Environment Fund 2025

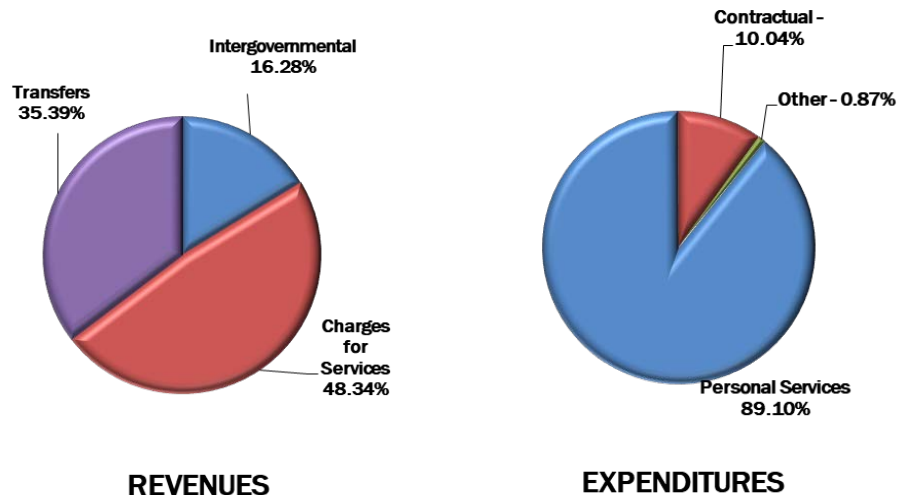


Figure 4.6 Health & Environment Fund revenues and expenditures for budget year 2025

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/Assistant Health Commissioner and consists of a Registered Environmental Specialist and an Environmental Specialist-in-Training. The medical functions of our department are led by the Director of Nursing in consult with our Health Commissioner and Medical Director. The Administration team includes a Vital Statistics Registrar and a Bi-Lingual Administrative Assistant 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, the Ohio smoke free workplace 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. Community education is available through the CMHD, as well as the city and partners in the community.

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 2025 Budget per Capita - \$19.41

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 city; Engage in health and wellness activities with Atrium-Premier Health; 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. Engage in health and wellness with the Middletown City Schools.

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; 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

Maintain Accreditation with 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; As of November 2022, the City of Middletown Health Department was awarded accreditation. Each year the CMHD will submit Accreditation Annual Reports to the Accreditation Board to maintain status, resubmitting every five years to get re-accredited.

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. Collaborate with healthcare partners on education and prevention of emerging or increased cases of multi-drug resistant organisms.

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.

To closely monitor infectious diseases. Maintains close surveillance on all associated infectious diseases that are related to high drug use behaviors and intravenous drugs; such as: Hepatitis A, B and C, HIV, Endocarditis, Strep and Staphylococcus Infections (MRSA). With the closure of the Middletown Syringe Exchange in 2024 we lost a valuable touchpoint with community members seeking assistance with addiction. Our department is committed to implementing strategies to immediately educate and address current harm and is proactively working with health partners to provide resources and services.

FUND SUMMARY FOR FUND 228
HEALTH FUND

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$849,664	\$683,519	\$420,021
REVENUES:			
Intergovernmental Revenue	\$271,148	\$175,300	\$115,000
Charges for Services	323,998	284,546	341,510
Miscellaneous Revenue	-	44,000	-
Transfers	105,871	200,000	250,000
TOTAL REVENUES	<u>\$701,017</u>	<u>\$703,846</u>	<u>\$706,510</u>
TOTAL RESOURCES	\$1,550,681	\$1,387,365	\$1,126,531
EXPENDITURES:			
Personal Services	\$770,787	\$822,793	\$892,910
Contractual Services	88,391	136,351	100,580
Commodities	3,189	3,400	3,900
Capital Outlay	4,796	4,800	4,800
TOTAL EXPENDITURES	<u>\$867,162</u>	<u>\$967,344</u>	<u>\$1,002,190</u>
ENDING BALANCE DECEMBER 31	\$683,519	\$420,021	\$124,341

**SPECIAL REVENUE FUNDS
HEALTH & ENVIRONMENT FUND**

**HEALTH FUND
HEALTH ADMINISTRATION**

	Actual Expenditures 2023	Amount Budgeted 2024	Department Budget 2025
DIRECTOR OF ENVIRONMENTAL HEALTH/ASSISTANT HEALTH COMMISSIONER (176)	1	1	1
DIRECTOR OF NURSING (177)	1	1	1
HEALTH COMMISSIONER (168)	1	1	1
ACCREDITATION COORDINATOR (181)	1	1	1
REG. ENVIRONMENTAL HEALTH SPEC (182)	1	1	1
ENVIRONMENTAL HEALTH SPEC - IN TRAINING (184)	1	1	1
ADMINISTRATIVE ASSISTANT (184)	1	1	1
VITAL STATISTICS REGISTRAR (184)	1	1	1
MEDICAL DIRECTOR (NG)	0.5	0.5	0.5
PERSONAL SERVICES:			
228.450.51110 SALARIES & WAGES	\$ 568,347.84	\$ 600,840.00	\$ 670,630.00
228.450.51211 PERS	77,534	84,118	93,888
228.450.51220 WORKERS' COMPENSATION	11,551	24,034	26,825
228.450.51230 GROUP HEALTH INSURANCE	103,562	103,148	90,018
228.450.51270 MEDICARE - CITY SHARE	7,984	8,712	9,724
228.450.51275 LIFE INSURANCE	1,808	1,941	1,825
Total - PERSONAL SERVICES	770,787	822,793	892,910
CONTRACTUAL SERVICES:			
228.450.52110 TRAVEL AND TRAINING	2,522	4,000	4,000
228.450.52111 MANDATORY TRAINING	50	-	-
228.450.52120 EMPLOYEE MILEAGE REIMBURSEMENT	2,262	3,000	3,000
228.450.52222 TELEPHONE LINE CHARGES	5,975	5,640	5,640
228.450.52310 MUNICIPAL GARAGE CHARGES	3,357	3,500	3,500
228.450.52480 OTHER PROFESSIONAL SERVICE	19,303	41,085	41,085
228.450.52481 WORKFORCE DEVELOPMENT GRANT	22,153	55,771	20,000
228.450.52488 HEALTH DEPT COVID 19 EXPENSES	11,578	-	-
228.450.52490 OUTSIDE PRINTING	860	2,000	2,000
228.450.52510 MAINTENANCE OF EQUIPMENT	8,098	8,000	8,000
228.450.52820 LICENSES AND PERMITS	11,149	11,855	11,855
228.450.52920 MEMBERSHIPS, BOOKS, PERIODICAL	1,083	1,500	1,500
Total - CONTRACTUAL SERVICES	88,391	136,351	100,580
COMMODITIES:			
228.450.53100 OFFICE SUPPLIES	2,646	2,500	2,500
228.450.53210 FOOD	204	200	200
228.450.53610 SMALL TOOLS & EQUIPMENT	247	200	500
228.450.53710 CHEMICALS & LAB SUPPLIES	92	500	700
Total - COMMODITIES	3,189	3,400	3,900
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	\$ 867,162	\$ 967,344	\$ 1,002,190

FUND SUMMARY FOR FUND 229
EMS FUND

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$47,399	\$45,701	\$28,116
REVENUES:			
Miscellaneous Revenue	\$ 8,000	\$ -	\$ 5,000
TOTAL REVENUES	<u>\$8,000</u>	<u>\$0</u>	<u>\$5,000</u>
TOTAL RESOURCES	\$55,399	\$45,701	\$33,116
EXPENDITURES:			
Contractual Services	\$ 9,698	\$ 17,585	\$ 10,000
Purchase of Equipment	<u>\$0</u>	<u>\$0</u>	<u>20,000</u>
TOTAL EXPENDITURES	<u>\$9,698</u>	<u>\$17,585</u>	<u>\$30,000</u>
ENDING BALANCE DECEMBER 31	\$45,701	\$28,116	\$3,116

EMS FUND
EMS

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
229.990.52480	CONTRACTUAL SERVICES:	\$ 9,698	\$ 17,585	\$ 10,000
229.990.54350	PURCHASE OF EQUIPMENT	-	-	20,000
	Total	-	-	20,000
	Grand Total	\$ 9,698	\$ 17,585	\$ 20,000

**FUND SUMMARY FOR FUND 238
UDAG FUND**

	2023 ACTUAL	2024 BUDGET	2025 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 2023	Amount Budgeted 2024	Amount Budgeted 2025
	CAPITAL OUTLAY:			
238.990.54400	BUILDING IMPROVEMENTS	-	-	-
	Total - CAPITAL OUTLAY	0	0	0
	Grand Total	\$0	\$0	\$0

FUND SUMMARY FOR FUND 240
MUNICIPAL COURT COMPUTERIZATION

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$51,988	\$60,788	\$66,288
REVENUES:			
Fines & Forfeitures	\$33,744	\$65,500	\$35,000
TOTAL REVENUES	\$33,744	\$65,500	\$35,000
TOTAL RESOURCES	\$85,732	\$126,288	\$101,288
EXPENDITURES:			
Capital Outlay	\$24,944	\$60,000	\$60,000
TOTAL EXPENDITURES	\$24,944	\$60,000	\$60,000
ENDING BALANCE DECEMBER 31	\$60,788	\$66,288	\$41,288

COURT COMPUTERIZATION FUND
COURT COMPUTERIZATION

		Actual Expenditures 2023	Amount Budgeted 2024	Department Budget 2025
	CAPITAL OUTLAY:			
240.990.54300	COMPUTERS & OTHER PERIPHERALS	\$ 24,944	\$ 60,000	\$ 60,000
	Total - CAPITAL OUTLAY	24,944	60,000	60,000
	Grand Total	\$ 24,944	\$ 60,000	\$ 60,000

FUND SUMMARY FOR FUND 242 LAW ENFORCEMENT TRUST FUND			
	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$342,986	\$352,141	(\$426,007)
REVENUES:			
Fines & Forfeitures	\$214,402	\$85,773	\$15,000
Miscellaneous	83,114	-	-
TOTAL REVENUES	\$297,515	\$85,773	\$15,000
TOTAL RESOURCES	\$640,501	\$437,914	(\$411,007)
EXPENDITURES:			
Personal Services	\$ 250,000	\$643,011	\$0
Contractual Services	-	20,000	15,000
Capital Outlay	38,360	200,910	-
TOTAL EXPENDITURES	\$288,360	\$863,921	\$15,000
ENDING BALANCE DECEMBER 31	\$352,141	(\$426,007)	(\$426,007)

Note: 2023 expected revenue not received as anticipated during 2024 budget preparation. Anticipated revenue has not been received to date. 2024 budgeted expenditures will not occur as planned above. As such, the ending balance will remain positive.

LAW ENFORCEMENT TRUST FUND

LAW ENFORCEMENT

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
	PERSONAL SERVICES:			
242.990.51110	SALARIES & WAGES	\$ -	\$ 413,736	\$ -
242.990.51120	OVERTIME WAGES	200,080	50,000	-
242.990.51212	POLICE PENSION	39,016	80,678	-
242.990.51220	WORKERS COMPENSATION	8,003	16,549	-
242.990.51230	GROUP HEALTH INSURANCE	-	75,564	-
242.990.51270	MEDICARE-CITY SHARE	2,901	5,999	-
242.990.51275	LIFE INSURANCE	-	485	-
		<u>250,000</u>	<u>643,011</u>	<u>-</u>
	CONTRACTUAL SERVICES:			
242.990.52110	TRAVEL & TRAINING	<u>-</u>	<u>20,000</u>	<u>15,000</u>
	Total - CONTRACTUAL SERVICES	<u>-</u>	<u>20,000</u>	<u>15,000</u>
	CAPITAL OUTLAY:			
242.990.54350	PURCHASE OF EQUIPMENT	33,875	200,910	-
242.990.54360	OTHER EQUIPMENT	<u>4,485</u>	<u>-</u>	<u>-</u>
	Total - CAPITAL OUTLAY	<u>38,360</u>	<u>200,910</u>	<u>-</u>
242.990.59200	REFUNDS	<u>158</u>	<u>-</u>	<u>-</u>
	Total - REFUNDS	<u>158</u>	<u>-</u>	<u>-</u>
	Grand Total	\$ 288,518	\$ 863,921	\$ 15,000

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

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$361,803	\$317,325	\$237,171
REVENUES:			
Fines & Forfeitures	\$212,492	\$117,420	\$90,000
TOTAL REVENUES	<u>\$212,492</u>	<u>\$117,420</u>	<u>\$90,000</u>
TOTAL RESOURCES	\$574,296	\$434,745	\$327,171
EXPENDITURES:			
Personal Services	100,000	0	62,475
Contractual Services	86,772	115,000	100,000
Capital Outlay	70,199	82,573	50,000
TOTAL EXPENDITURES	<u>\$256,971</u>	<u>\$197,573</u>	<u>\$212,475</u>
ENDING BALANCE DECEMBER 31	\$317,325	\$237,171	\$114,696

LAW ENFORCEMENT MANDATORY DRUG FINE FUND
MANDATORY DRUG FINE

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
	PERSONAL SERVICES			
243.990.51110	SALARIES AND WAGES	\$ 80,033	\$ -	\$ -
243.990.51120	OVERTIME	-	-	50,000
243.990.51212	POLICE PENSION	15,606	-	9,750
243.990.51220	WORKERS COMPENSATION	3,201	-	2,000
243.990.51270	MEDICARE-CITY SHARE	1,160	-	725
	Total - PERSONAL SERVICES	100,000	-	62,475
	CONTRACTUAL SERVICES:			
243.990.52110	TRAVEL & TRAINING	13,406	20,000	20,000
243.990.52480	OTHER PROFESSIONAL SERVICE	73,365	95,000	80,000
	Total - CONTRACTUAL SERVICES	86,772	115,000	100,000
	CAPITAL OUTLAY:			
243.990.54360	OTHER EQUIPMENT	70,199	82,573	50,000
	Total - CAPITAL OUTLAY	70,199	82,573	50,000
	Grand Total	\$256,971	\$197,573	\$212,475

FUND SUMMARY FOR FUND 245
PROBATION SERVICES FUND

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$208,633	\$215,045	\$180,466
REVENUES:			
Fines & Forfeitures	\$132,919	\$124,860	\$126,109
TOTAL REVENUES	<u>\$132,919</u>	<u>\$124,860</u>	<u>\$126,109</u>
TOTAL RESOURCES	\$341,552	\$339,905	\$306,575
EXPENDITURES:			
Personal Services	\$107,844	\$114,439	\$127,550
Contractual Services	17,712	41,000	32,500
Commodities	952	1,500	1,500
Capital Outlay	-	2,500	2,500
TOTAL EXPENDITURES	<u>\$126,507</u>	<u>\$159,439</u>	<u>\$164,050</u>
ENDING BALANCE DECEMBER 31	\$215,045	\$180,466	\$142,525

PROBATION SERVICES FUND
PROBATION SERVICES

		Actual Expenditures 2023	Amount Budgeted 2024	Department Budget 2025
PERSONNEL:				
CHIEF PROBATION OFFICER (173)		1	1	1
PERSONAL SERVICES:				
245.990.51110	SALARIES AND WAGES	\$ 75,688	\$ 79,904	\$ 89,497
245.990.51211	PERS	10,580	11,187	12,530
245.990.51220	WORKERS COMPENSATION	1,548	3,196	3,580
245.990.51230	GROUP HEALTH INSURANCE	18,778	18,778	19,435
245.990.51231	HEALTH SAVINGS ACCOUNT	-	-	1,007
245.990.51270	MEDICARE - CITY SHARE	1,031	1,159	1,298
245.990.51275	LIFE INSURANCE	220	215	203
	Total - PERSONAL SERVICES	107,844	114,439	127,550
CONTRACTUAL SERVICES:				
245.990.52110	TRAVEL & TRAINING	-	5,000	5,000
245.990.52480	OTHER PROFESSIONAL SERVICES	16,876	25,000	25,000
245.990.52960	EMPLOYEE TUITION REIMBURSEMENT	836	2,500	2,500
245.990.52490	OUTSIDE PRINTING	-	8,500	-
	Total - CONTRACTUAL SERVICES	17,712	41,000	32,500
COMMODITIES:				
245.990.53100	OFFICE SUPPLIES	952	1,500	1,500
	Total - COMMODITIES	952	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	\$ 126,507	\$ 159,439	\$ 164,050

FUND SUMMARY FOR FUND 246			
TERMINATION PAY FUND			
	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$401,213	\$376,031	\$216,031
REVENUES:			
Transfers	\$500,000	\$515,000	\$450,000
TOTAL REVENUES	\$500,000	\$515,000	\$450,000
TOTAL RESOURCES	\$901,213	\$891,031	\$666,031
EXPENDITURES:			
Personal Services	\$525,181	\$675,000	\$650,000
TOTAL EXPENDITURES	\$525,181	\$675,000	\$650,000
ENDING BALANCE DECEMBER 31	\$376,031	\$216,031	\$16,031

TERMINATION PAY FUND
TERMINATION PAY

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
	PERSONAL SERVICES:			
246.990.51140	TERMINATION PAY	\$ 525,181	\$ 675,000	\$ 650,000
	Total - PERSONAL SERVICES	525,181	675,000	650,000
	Grand Total	\$525,181	\$675,000	\$650,000

FUND SUMMARY FOR FUND 247			
INDIGENT DRIVER/ALCOHOL TREATMENT FUND			
	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$18,962	\$14,488	\$9,648
REVENUES:			
Fines & Forfeitures	\$12,330	\$12,660	\$12,787
TOTAL REVENUES	\$12,330	\$12,660	\$12,787
TOTAL RESOURCES	\$31,292	\$27,148	\$22,435
EXPENDITURES:			
Contractual Services	\$16,804	\$17,500	\$17,500
TOTAL EXPENDITURES	\$16,804	\$17,500	\$17,500
ENDING BALANCE DECEMBER 31	\$14,488	\$9,648	\$4,935

INDIGENT DRIVER/ALCOHOL TREATMENT FUND
INDIGENT DRIVER/ALCOHOL TREATMENT

		Actual Expenditures 2023	Amount Budgeted 2024	Department Budget 2025
	CONTRACTUAL SERVICES:			
247.990.52480	OTHER PROFESSIONAL SERVICE	\$ 16,804	\$ 17,500	\$ 17,500
	Total - CONTRACTUAL SERVICES	16,804	17,500	17,500
	Grand Total	\$ 16,804	\$ 17,500	\$ 17,500

FUND SUMMARY FOR FUND 248
ENFORCEMENT/EDUCATION FUND

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$59,123	\$63,929	\$67,479
REVENUES:			
Fines & Forfeitures	\$628	\$3,550	\$200
Miscellaneous	4,178	-	2,000
TOTAL REVENUES	<u>\$4,806</u>	<u>\$3,550</u>	<u>\$2,200</u>
TOTAL RESOURCES	\$63,929	\$67,479	\$69,679
EXPENDITURES:			
Contractual Services	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
ENDING BALANCE DECEMBER 31	\$63,929	\$67,479	\$69,679

ENFORCEMENT & EDUCATION FUND
ENFORCEMENT/EDUCATION

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
	CONTRACTUAL SERVICES:			
248.990.52480	OTHER PROFESSIONAL SERVICE	\$ -	\$ -	\$ -
	Total - CONTRACTUAL SERVICES	-	-	-
	Grand Total	\$ -	\$ -	\$ -

FUND SUMMARY FOR FUND 249 CIVIC DEVELOPMENT FUND			
	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$156,230	\$365,364	\$443,364
REVENUES:			
Hotel/Motel Tax	\$334,335	\$303,000	\$300,000
TOTAL REVENUES	\$334,335	\$303,000	\$300,000
TOTAL RESOURCES	\$490,565	\$668,364	\$743,364
EXPENDITURES:			
Contractual Services	\$125,202	\$225,000	\$525,000
Transfers			
TOTAL EXPENDITURES	\$125,202	\$225,000	\$525,000
ENDING BALANCE DECEMBER 31	\$365,364	\$443,364	\$218,364

CIVIC DEVELOPMENT FUND
CIVIC DEVELOPMENT

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
	CONTRACTUAL SERVICES:			
249.990.52480	OTHER PROFESSIONAL SERVICE	\$91,527	\$200,000	\$500,000
249.990.52980	MISC CONTRACTUAL SERVICES	33,674	25,000	25,000
	Total - CONTRACTUAL SERVICES	125,202	225,000	525,000
	Grand Total	\$ 125,202	\$ 225,000	\$ 525,000

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 2025 Budget per Capita - \$40.27

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

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$76,352	\$141,237	\$201,788
REVENUES:			
Fines and Forfeitures	\$ 1,310,398	\$ 1,232,302	\$ 1,264,114
Miscellaneous Revenue	9,893	45,450	21,259
Transfers	515,015	635,000	635,000
TOTAL REVENUES	\$1,835,306	\$1,912,752	\$1,920,373
TOTAL RESOURCES	\$1,911,658	\$2,053,989	\$2,122,161
EXPENDITURES:			
Personal Services	\$1,649,460	\$1,727,275	\$1,922,350
Contractual Services	99,432	101,657	118,237
Commodities	13,256	15,000	16,500
Capital Outlay	8,273	8,269	22,017
TOTAL EXPENDITURES	\$1,770,421	\$1,852,201	\$2,079,104
ENDING BALANCE DECEMBER 31	\$141,237	\$201,788	\$43,057

MUNICIPAL COURT FUND
MUNICIPAL COURT

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
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 (185)		7	7	7
DEPUTY CLERK II (184)		3	3	3
ADM ASSISTANT/COURT REPORTER (182)		1	1	1
BAILIFF (180)		3	3	3
CHIEF BAILIFF (173)		1	1	1
PROBATION OFFICER (177)		2	2	2
PART-TIME PUBLIC DEFENDER		520 HRS	520 HRS	520 HRS
PERSONAL SERVICES:				
250.120.51110	SALARIES & WAGES	\$ 1,155,397.62	\$ 1,207,214.00	\$ 1,329,812.00
250.120.51211	PERS	159,630	169,010	186,174
250.120.51220	WORKERS' COMPENSATION	23,948	48,289	53,192
250.120.51230	HEALTH INSURANCE	285,558	276,614	308,928
250.120.51231	HEALTH SAVINGS ACCOUNT	-	-	15,100
250.120.51260	VEHICLE ALLOWANCE	3,900	3,900	5,400
250.120.51270	MEDICARE - CITY SHARE	16,582	17,505	19,282
250.120.51275	LIFE INSURANCE	4,445	4,743	4,462
	Total - PERSONAL SERVICES	1,649,460	1,727,275	1,922,350
CONTRACTUAL SERVICES:				
250.120.52110	TRAVEL & TRAINING	7,447	7,500	9,000
250.120.52120	EMPLOYEE MILEAGE REIMBURSEMENT	1,338	1,500	1,000
250.120.52222	TELEPHONE LINE CHARGES	3,257	3,500	4,000
250.120.52230	POSTAGE & POSTAL CHARGES	13,887	14,000	20,000
250.120.52310	MUNICIPAL GARAGE CHARGES	8,708	17,000	17,000
250.120.52330	RADIO MAINTENANCE	1,607	1,607	1,687
250.120.52410	LEGAL SERVICES	9,351	11,000	10,000
250.120.52420	MEDICAL SERVICES	4,300	5,000	8,000
250.120.52427	INTERPRETOR SERVICES	7,774	9,000	12,500
250.120.52480	OTHER PROFESSIONAL SERVICES	7,218	7,500	7,500
250.120.52490	OUTSIDE PRINTING	6,287	7,000	9,000
250.120.52510	MAINTENANCE OF EQUIPMENT	4,772	7,500	7,500
250.120.52835	PREPAID COURT COST/FEES	-	500	1,000
250.120.52910	LAUNDRY	-	50	50
250.120.52920	MEMBERSHIPS, BOOKS, PERIODICALS	1,265	3,000	4,000
250.120.52960	EMPLOYEE TUITION REIMBURSEMENT	14,723	6,000	6,000
250.120.52980	MISC CONTRACTUAL SERVICE	7,500	-	-
	Total - CONTRACTUAL SERVICES	99,432	101,657	118,237
COMMODITIES:				
250.120.53100	OFFICE SUPPLIES	8,571	10,000	10,000
250.120.53210	FOOD	265	500	500
250.120.53230	PURCHASE OF UNIFORMS	4,420	4,500	6,000
	Total - COMMODITIES	13,256	15,000	16,500
CAPITAL OUTLAY:				
250.120.54310	AUTOS & TRUCKS DEPRECIATION	7,304	7,300	11,000
250.120.54311	RADIO DEPRECIATION	969	969	1,017
250.120.54320	OFFICE MACHINERY & EQUIPMENT	-	-	10,000
	Total - CAPITAL OUTLAY	8,273	8,269	22,017
	Grand Total	\$ 1,770,421	\$ 1,852,201	\$ 2,079,104

FUND SUMMARY FOR FUND 251
POLICE GRANT FUND

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$182,725	\$174,343	\$65,413
REVENUES:			
Intergovernmental	\$11,546	\$40,401	\$156,178
Interest Income	5,826	-	5,884
Transfers	\$0	\$37,500	\$0
TOTAL REVENUES	\$17,372	\$77,901	\$162,062
TOTAL RESOURCES	\$200,097	\$252,244	\$227,475
EXPENDITURES:			
Personal Services	\$9,632	\$128,621	\$46,281
Contractual Services	7,273	12,128	127,905
Capital Outlay	8,849	46,082	46,082
TOTAL EXPENDITURES	\$25,753	\$186,831	\$220,268
ENDING BALANCE DECEMBER 31	\$174,343	\$65,413	\$7,207

POLICE GRANT FUND
POLICE GRANTS

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
2023 STEP GRANT				
251.037.51120	OVERTIME WAGES	\$ 3,048	\$ 19,095	\$ 19,095
251.037.51212	POLICE PENSION	591	4,887	3,724
251.037.51220	WORKERS COMP	122	807	764
251.037.51270	MEDICARE	44	271	277
	Total	<u>3,805</u>	<u>25,060</u>	<u>23,860</u>
2023 IDEP GRANT				
251.038.51120	OVERTIME WAGES	4,663	17,944	17,944
251.038.51212	POLICE PENSION	909	4,595	3,499
251.038.51220	WORKERS COMP	187	758	718
251.038.51270	MEDICARE	68	264	260
	Total	<u>5,826</u>	<u>23,561</u>	<u>22,421</u>
2020 JAG BYRNE GRANT - BWC				
251.039.54360	OTHER EQUIPMENT	-	33,660	33,660
	Total	<u>-</u>	<u>33,660</u>	<u>33,660</u>
COSSUP GRANT				
251.041.52480	OTHER PROFES. SERVICES	-	-	57,888
251.041.54360	OTHER EQUIPMENT	-	-	57,888
	Total	<u>-</u>	<u>-</u>	<u>115,777</u>
2021 JAG BYRNE GRANT				
251.050.52110	TRAVEL & TRAINING	-	6,213	6,213
	Total	<u>-</u>	<u>6,213</u>	<u>6,213</u>
2022 JAG BYRNE MEMORIAL GRANT				
251.055.54360	OTHER EQUIPMENT	8,849	12,422	12,422
	Total	<u>8,849</u>	<u>12,422</u>	<u>12,422</u>
2023 JAG BYRNE MEMORIAL GRANT				
251.056.52110	TRAVEL & TRAINING	7,273	5,915	5,915
	Total	<u>7,273</u>	<u>5,915</u>	<u>5,915</u>
2023 RAILROAD GRANT				
251.072.51120	OVERTIME WAGES	-	60,040	-
251.072.51212	POLICE PENSION	-	15,600	-
251.072.51220	WORKERS COMP	-	3,200	-
251.072.51270	MEDICARE	-	1,160	-
	Total	<u>-</u>	<u>80,000</u>	<u>-</u>
	Grand Total	\$ 25,753	\$ 186,831	\$ 220,268

FUND SUMMARY FOR FUND 252
COURT IDIAM FUND

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$67,365	\$73,064	\$60,595
REVENUES:			
Fines & Forfeitures	\$5,465	\$7,531	\$7,000
TOTAL REVENUES	<u>\$5,465</u>	<u>\$7,531</u>	<u>\$7,000</u>
TOTAL RESOURCES	\$72,831	\$80,595	\$67,595
EXPENDITURES:			
Contractual Services	(\$233)	\$20,000	\$20,000
TOTAL EXPENDITURES	<u>(\$233)</u>	<u>\$20,000</u>	<u>\$20,000</u>
ENDING BALANCE DECEMBER 31	\$73,064	\$60,595	\$47,595

COURT IDIAM FUND
IDIAM PROJECTS

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
	CONTRACTUAL SERVICES:			
252.990.52480	OTHER PROFESSIONAL SERVICES	\$ (233)	\$ 20,000	\$ 20,000
	Total - CONTRACTUAL SERVICES	(233)	20,000	20,000
	Grand Total	\$ (233)	\$ 20,000	\$ 20,000

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

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$339,162	\$326,332	\$239,054
REVENUES:			
Fines & Forfeitures	\$117,563	\$116,688	\$119,022
TOTAL REVENUES	\$117,563	\$116,688	\$119,022
TOTAL RESOURCES	\$456,725	\$443,020	\$358,076
EXPENDITURES:			
Personal Services	\$83,489	\$87,966	\$106,962
Contractual Services	12,070	41,000	36,000
Capital Outlay	34,834	75,000	75,000
TOTAL EXPENDITURES	\$130,393	\$203,966	\$217,962
ENDING BALANCE DECEMBER 31	\$326,332	\$239,054	\$140,114

COURT SPECIAL PROJECTS FUND
COURT SPECIAL PROJECTS

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
PERSONNEL:				
MAGISTRATE (171)		1	1	1
	PERSONAL SERVICES:			
253.990.51110	SALARIES AND WAGES	\$ 56,394	\$ 59,205	\$ 73,775
253.990.51211	PERS	7,895	8,289	10,329
253.990.51220	WORKERS COMPENSATION	1,173	2,368	2,951
253.990.51230	GROUP HEALTH INSURANCE	17,031	17,031	17,627
253.990.51231	HEALTH SAVINGS ACCOUNT	-	-	1,007
253.990.51270	MEDICARE - CITY SHARE	793	858	1,070
253.990.51275	LIFE INSURANCE	203	215	203
	Total - PERSONAL SERVICES	83,489	87,966	106,962
	CONTRACTUAL SERVICES:			
253.990.52110	TRAVEL & TRAINING	4,425	15,000	10,000
253.990.52410	LEGAL SERVICES	-	11,000	11,000
253.990.52480	OTHER PROFESSIONAL SERVICES	7,646	15,000	15,000
	Total - CONTRACTUAL SERVICES	12,070	41,000	36,000
	CAPITAL OUTLAY:			
253.990.54360	OTHER EQUIPMENT	34,834	75,000	75,000
	Total - CAPITALY OUTLAY	34,834	75,000	75,000
	Grand Total	\$ 130,393	\$ 203,966	\$ 217,962

FUND SUMMARY FOR FUND 260
NUISANCE ABATEMENT FUND

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$516,163	\$390,625	\$336,875
REVENUES:			
Property Tax Assessments	\$148,062	\$212,100	\$212,000
Miscellaneous Revenue	-	15,150	-
Reimbursements/Transfers	203,815	300,000	325,000
TOTAL REVENUES	\$351,877	\$527,250	\$537,000
TOTAL RESOURCES	\$868,040	\$917,875	\$873,875
EXPENDITURES:			
Contractual Services	\$477,415	\$581,000	\$531,000
TOTAL EXPENDITURES	\$477,415	\$581,000	\$531,000
ENDING BALANCE DECEMBER 31	\$390,625	\$336,875	\$342,875

NUISANCE ABATEMENT FUND
NUISANCE ABATEMENT

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
	CONTRACTUAL SERVICES:			
260.115.52480	OTHER PROFESSIONAL SERVICES	\$22,145	\$31,000	\$31,000
260.115.52487	NUISANCE ENFORCEMENT	455,270	550,000	500,000
	Total - CONTRACTUAL SERVICES	477,415	581,000	531,000
	Grand Total	\$477,415	\$581,000	\$531,000

FUND SUMMARY FOR FUND 262
SENIOR CITIZENS LEVY FUND

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$ 222	\$800	\$650
REVENUES:			
Property Taxes	\$ 529	\$ -	\$ -
Intergovernmental	113		
TOTAL REVENUES	\$ 642	\$ -	\$ -
TOTAL RESOURCES	\$864	\$800	\$650
EXPENDITURES:			
Contractual Services	\$64	\$150	\$50
TOTAL EXPENDITURES	\$64	\$150	\$50
ENDING BALANCE DECEMBER 31	\$800	\$650	\$600

SENIOR CITIZENS LEVY FUND
SENIOR CITIZENS LEVY

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
	CONTRACTUAL SERVICES:			
262.990.52240	BUTLER COUNTY AUDITOR COLL FEES	\$ 64	\$ 150	\$ 50
	Total - CONTRACTUAL SERVICES	64	150	50
	Grand Total	\$ 64	\$ 150	\$ 50

FUND SUMMARY FOR FUND 263
FIRE STATION LEVY FUND

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$ 17,196,237	\$ 26,532,198	\$ 15,947,896
REVENUES:			
Property Taxes	\$ 801,535	\$ 704,000	\$ 704,000
Homestead Rollback	1,112	1,000	19,716
Sale of Bonds	10,400,000	0	0
Interest	657,876	82,585	50,000
TOTAL REVENUES	\$ 11,860,524	\$ 787,585	\$ 773,716
TOTAL RESOURCES	\$ 29,056,761	\$ 27,319,783	\$ 16,721,612
EXPENDITURES:			
Contractual Services	\$1,722,842	\$10,347,667	\$19,000
Debt Service	801,720	1,024,220	1,025,470
TOTAL EXPENDITURES	\$ 2,524,562	\$ 11,371,887	\$ 1,044,470
ENDING BALANCE DECEMBER 31	\$ 26,532,198	\$ 15,947,896	\$ 15,677,142

FIRE STATION LEVY FUND

FIRE STATION FUND

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
	CONTRACTUAL SERVICES:			
263.212.52210	UTILITIES GAS & ELECTRIC	\$ -	\$ 10,289,676	\$ -
263.212.52480	OTHER PROFESSIONAL SERVICES	1,714,015	42,991	-
263.990.52240	STATE - COUNTY AUDITOR COLLECTION FEES	8,827	15,000	19,000
	Total - CONTRACTUAL SERVICES	1,722,842	10,347,667	19,000
	DEBT SERVICE:			
263.990.57110	PRINCIPAL PAYMENT	50,000	275,000	290,000
263.990.57310	INTEREST ON BONDS	751,720	749,220	735,470
	Total - DEBT SERVICE	801,720	1,024,220	1,025,470
	Grand Total	\$2,524,562	\$11,371,887	\$1,044,470

FUND SUMMARY FOR FUND 266
AMERICAN RESCUE PLAN ACT FUND

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$16,843,271	\$13,463,690	\$19,859
REVENUES:			
Intergovernmental	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ -	\$ -	\$ -
TOTAL RESOURCES	\$16,843,271	\$13,463,690	\$19,859
EXPENDITURES:			
Personal Services	\$ 110,904.64	\$ 1,248,083.88	\$ -
Contractual Services	1,343,118	7,851,472	-
Capital Outlay	1,925,559	4,344,275	-
TOTAL EXPENDITURES	\$ 3,379,582	\$ 13,443,831	\$ -
ENDING BALANCE DECEMBER 31	\$13,463,690	\$19,859	\$19,859

AMERICAN RESCUE PLAN ACT FUND
ARPA FUND

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budget 2025
PERSONAL SERVICES:				
266.111.51110	SALARY AND WAGES -CITY MANAGER	\$ 26,425	\$ -	\$ -
266.212.51110	SALARY AND WAGES- FIRE OPERATIONS	-	595,948	-
266.213.51110	SALARY AND WAGES-FIRE TRAIN/PREVENTION	-	54,063	-
266.222.51110	SALARY AND WAGES- CRIMINAL INVESTIGATION	-	99,044	-
266.224.51110	SALARY AND WAGES- UNIFORM PATROL	-	499,029	-
266.225.51110	SALARY AND WAGES -POLICE SERVICES	12,480	-	-
266.226.51110	SALARY AND WAGES -POLICE/FIRE DISPATCH	42,000	-	-
266.229.51110	SALARY AND WAGES -JAIL MANAGEMENT	30,000	-	-
	Total - PERSONAL SERVICES	110,905	1,248,084	-
CONTRACTUAL SERVICES:				
266.136.52480	OTHER PROFESSIONAL SERVICES-INFO SYS	205,387	-	-
266.162.52988	NEIGHBORHOOD REVITALIZATION	-	800,000	-
266.164.52480	OTHER PROFESSIONAL SERVICES-ECON DEV	-	3,750,000	-
266.249.52481	CIVIC DEVELOPMENT	246,200	-	-
266.411.52480	OTHER PROFESSIONAL SERVICES-COMM CEN	559,425	3,068,077	-
266.495.52430	ENGINEERING SERVICE	27,106	-	-
266.911.52480	OTHER PROFESSIONAL SERVICES-NON DEPT	190,000	25,000	-
266.911.52950	RECREATIONAL ACTIVITIES	68,297	150,000	-
266.990.52811	SMALL BUSINESS ASSISTANCE	46,704	58,395	-
	Total - CONTRACTUAL SERVICES	1,343,118	7,851,472	-
CAPITAL OUTLAY:				
266.224.54400	BUILDINGS AND STRUCTURES-UNIFORM PAT	125,559	-	-
266.262.54401	PURCHASE OF REAL PROPERTY	1,800,000	-	-
266.495.54540	NORTH UNION RD SEWER EXTENSION	-	844,275	-
266.525.54400	BUILDINGS AND STRUCTURES-AIRPORT	-	500,000	-
266.990.54400	BUILDINGS AND STRUCTURES	-	3,000,000	-
		1,925,559	4,344,275	-
	Grand Total	\$ 3,379,582	\$ 13,443,831	\$ -

FUND SUMMARY FOR FUND 267
ONE OHIO OPIOID SETTLEMENT FUND

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$ 50,356	\$ 276,241	\$ 623,241
REVENUES:			
Intergovernmental	\$ 225,885	\$ 400,000	\$ 213,908
TOTAL REVENUES	\$ 225,885	\$ 400,000	\$ 213,908
TOTAL RESOURCES	\$ 276,241	\$ 676,241	\$ 837,149
EXPENDITURES:			
Personal Services	\$ -	\$ -	\$ 318,797
Contractual Services	-	53,000	200,000
TOTAL EXPENDITURES	\$ -	\$ 53,000	\$ 518,797
ENDING BALANCE DECEMBER 31	\$ 276,241	\$ 623,241	\$ 318,352

ONE OHIO OPIOID SETTLEMENT FUND
ONE OHIO OPIOID FUND

		Actual	Amount	Amount
		Expenditures	Budgeted	Budgeted
		2023	2024	2025
	PERSONAL SERVICES:			
267.990.51110	SALARIES & WAGES	\$ -	\$ -	\$ 220,834
267.990.51211	PERS	-	-	20,463
267.990.51212	POLICE PENSION	-	-	14,561
267.990.51220	WORKERS' COMPENSATION	-	-	8,877
267.990.51230	GROUP HEALTH INSURANCE	-	-	50,438
267.990.51270	MEDICARE - CITY SHARE	-	-	3,218
267.990.51275	LIFE INSURANCE	-	-	406
	Total - PERSONAL SERVICES	-	-	318,797
	CONTRACTUAL SERVICES:			
267.990.52480	OTHER PROFESSIONAL SERVICES	\$ -	\$ 53,000	\$ 200,000
	Total - CONTRACTUAL SERVICES	\$ -	\$ 53,000	\$ 200,000
	Grand Total	\$ -	\$ 53,000	\$ 518,797

FUND SUMMARY FOR FUND 268
BUTLER COUNTY ARPA FUND

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$ 4,500,000	\$ 4,389,375	\$ 700,180
REVENUES:			
Intergovernmental	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ -	\$ -	\$ -
TOTAL RESOURCES	\$ 4,500,000	\$ 4,389,375	\$ 700,180
EXPENDITURES:			
Contractual Services	\$ 110,625	\$ 3,689,195	\$ -
Capital Outlay	-	-	-
TOTAL EXPENDITURES	\$ 110,625	\$ 3,689,195	\$ -
ENDING BALANCE DECEMBER 31	\$ 4,389,375	\$ 700,180	\$ 700,180

BUTLER COUNTY ARPA FUND
BUTLER CO ARPA FUND

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budget 2025
268.990.52480	OTHER PROFESSIONAL SERVICES	\$ 110,625	\$ 3,689,195	\$ -
	Total - CONTRACTUAL SERVICES	\$ 110,625	\$ 3,689,195	\$ -
	Grand Total	\$ 110,625	\$ 3,689,195	\$ -



SECTION 5

DEBT SERVICE FUNDS

EXPENDITURES BY FUND					
Fund	Actual 2023	Budget 2024	Budget 2025	\$ Increase (Decrease)	% Increase / - Decrease
General Obligation Bond Retirement	\$ 1,090,402	\$ 433,690	\$ 422,590	\$ (11,100)	-2.6%
Special Assessment Bond Retirement	199,195	197,533	124,620	(72,913)	-36.9%
East End/Towne Blvd. Tax Increment Financing	154,944	771,730	471,365	(300,365)	-38.9%
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	1,770,384	1,004,000	4,316,700	3,312,700	330.0%
Renaissance N Tax Increment Financing	588,905	948,500	814,853	(133,647)	-14.1%
Renaissance S Tax Increment Financing	1,151,261	1,700,200	1,407,000	(293,200)	-17.2%
Sawyer's Mill Tax Increment Financing Fund	867,334	135,000	981,300	846,300	13.8%
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	140,515	160,000	160,000	-	0.0%
Total	\$ 5,962,939	\$ 5,351,208	\$ 8,698,983	\$ 3,347,775	62.6%

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.

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.

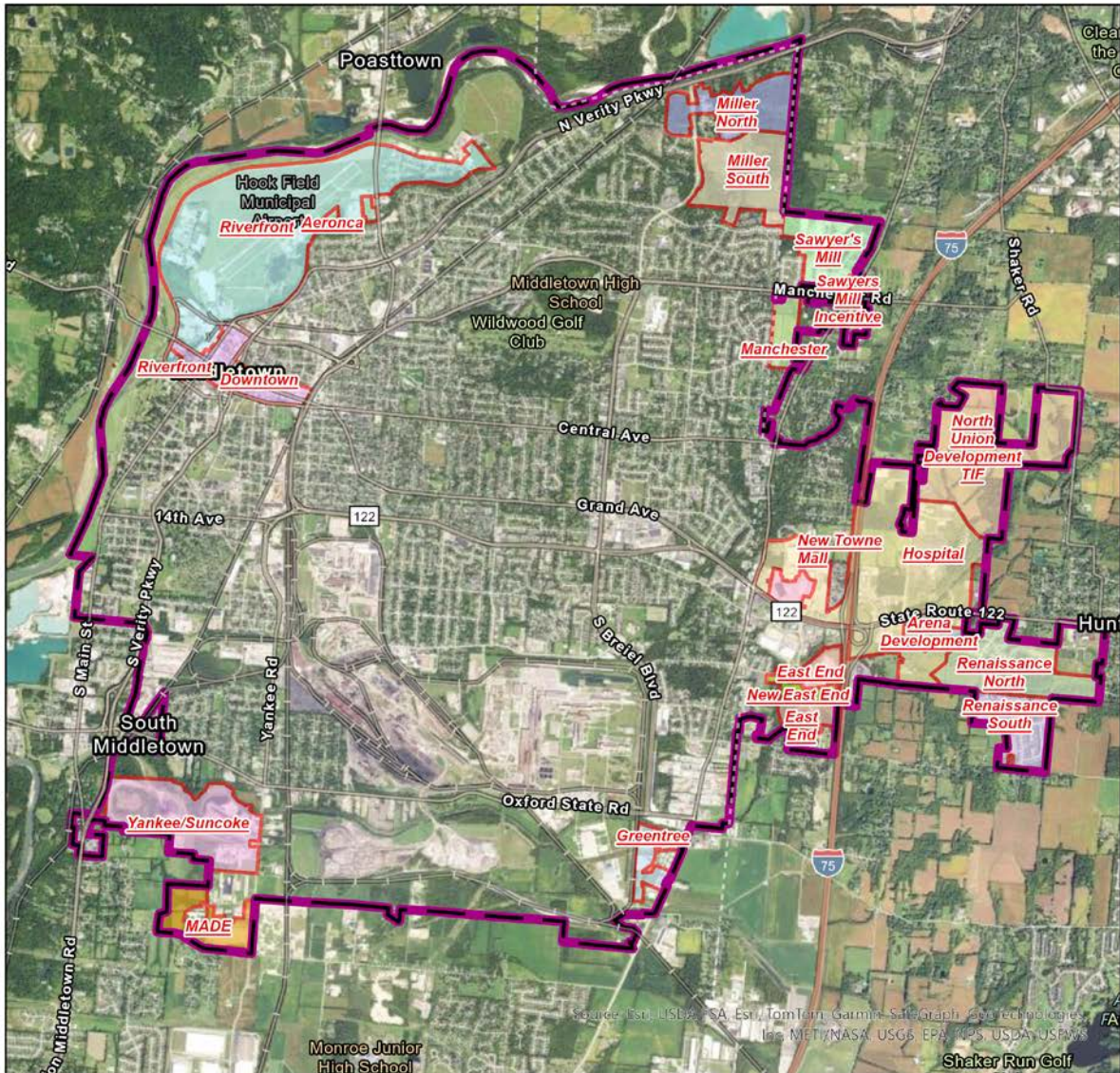
Towne Mall Tax Increment Financing Fund

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.

City of Middletown TIF Districts 2025 Budget



Legend			
City Limits	East End	Miller South	Renaissance South
Tif Districts	Greentree	New East End	Riverfront
Aeronca	Hospital	New Towne Mall	Sawyer's Mill
Arena Development	MADE	North Union Development TIF	Sawyer's Mill Incentive
Downtown	Manchester	Renaissance North	Yankee/Suncoke
	Miller North		

GENERAL OBLIGATION DEBT	Maturity	Outstanding as of December 31, 2024			Scheduled Payments for 2025		
Bond Issues	Year	Principal	Interest	Total	Principal	Interest	Total
SR 122/I-75/Towne Blvd.	2025	50,000	2,365	52,365	50,000	2,365	52,365
SR 122/I-75 Interchange	2029	2,065,000	271,300	2,336,300	375,000	86,700	461,700
Greentree Academy	2031	2,210,000	572,974	2,782,974	285,000	136,590	421,590
TOTALS		\$4,325,000	\$846,639	\$5,171,639	\$710,000	\$225,655	\$935,655

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:		72,402,709
B.	Exempt debt:		
	Category	Outstanding Principal	
	Street	22,980,000	
	Special Assessment	362,000	
	Water	1,535,000	
	Sewer	4,098,000	
	Other (BAN)	0	
	Total exempt debt:		\$28,975,000
	Total non-exempt debt [A minus B]:		\$43,427,709
D.	5½% of tax valuation (unvoted non-exempt debt limitation):		\$47,031,493
E.	Total non-exempt limited tax bonds and notes outstanding:		
	Bonds	\$43,427,709	
F.	Debt leeway within 5½% unvoted debt limitation [D minus E]:		*\$3,603,784
G.	10½% of tax valuation (voted and unvoted debt limitation):		\$89,787,395
H.	Total non-exempt bonds and notes outstanding:		
	Bonds	\$43,427,709	
I.	Debt leeway within 10½% debt limitation [G minus H]:		*\$46,359,686

* 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% = \$89,787,395	\$43,427,709	\$46,359,686
5½% = \$47,031,493	\$43,427,709	\$ 3,603,784

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

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$ 254,720	\$ 941,198	\$ 1,463,267
REVENUES:			
Interest	\$ 712,636	\$ 405,759	\$ 437,690
Transfers	553,926	550,000	550,000
Miscellaneous	510,318	-	-
TOTAL REVENUES	\$ 1,776,880	\$ 955,759	\$ 987,690
TOTAL RESOURCES	\$ 2,031,600	\$ 1,896,957	\$ 2,450,957
EXPENDITURES:			
Contractual Services	\$ -	\$ 1,000	\$ 1,000
Debt Service	1,090,402	432,690	421,590
TOTAL EXPENDITURES	\$ 1,090,402	\$ 433,690	\$ 422,590
ENDING BALANCE DECEMBER 31	\$ 941,198	\$ 1,463,267	\$ 2,028,367

GENERAL OBLIGATION BOND RETIREMENT FUND
GO BOND DEBT SERVICE

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
	CONTRACTUAL SERVICES:			
305.901.52410	LEGAL SERVICES	\$ -	\$ 1,000	\$ 1,000
	Total - CONTRACTUAL SERVICES	-	1,000	1,000
	DEBT SERVICE:			
305.901.57110	BOND PRINCIPAL	900,000	280,000	285,000
305.901.57310	INTEREST ON BONDS	190,402	152,690	136,590
	Total - DEBT SERVICE	1,090,402	432,690	421,590
	Grand Total	\$ 1,090,402	\$ 433,690	\$ 422,590

FUND SUMMARY FOR FUND 325
SPECIAL ASSESSMENT BOND RETIREMENT FUND

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$445,416	\$377,256	\$440,239
REVENUES:			
Special Assessments	\$119,822	\$260,516	\$80,000
TOTAL REVENUES	<u>\$131,035</u>	<u>\$260,516</u>	<u>\$80,000</u>
TOTAL RESOURCES	\$576,451	\$637,772	\$520,239
EXPENDITURES:			
Debt Service	\$199,195	\$197,533	\$124,620
TOTAL EXPENDITURES	<u>\$199,195</u>	<u>\$197,533</u>	<u>\$124,620</u>
ENDING BALANCE DECEMBER 31	\$377,256	\$440,239	\$395,619

SPECIAL ASSESSMENT BOND RETIREMENT FUND
SPECIAL ASSESSMENT DEBT SERVICE

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
	DEBT SERVICE:			
325.901.57110	BOND PRINCIPAL	\$ 175,000	\$ 175,000	\$ 111,000
325.901.57130	REGISTRAR/TRUSTEE FEES	-	5,000	5,100
325.901.57310	INTEREST ON BONDS	24,195	17,533	8,520
	Total - DEBT SERVICE	199,195	197,533	124,620
	Grand Total	\$ 199,195	\$ 197,533	\$ 124,620

FUND SUMMARY FOR FUND 340

EAST END / TOWNE BLVD. TAX INCREMENT FINANCING FUND

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$681,547	\$913,489	\$311,759
REVENUES:			
TIF Payments	\$386,886	\$170,000	\$170,000
TOTAL REVENUES	<u>\$386,886</u>	<u>\$170,000</u>	<u>\$170,000</u>
TOTAL RESOURCES	\$1,068,433	\$1,083,489	\$481,759
EXPENDITURES:			
Contractual Services	\$95,786	\$117,000	\$119,000
Capital Outlay	-	600,000	300,000
Debt Service	59,158	54,730	52,365
TOTAL EXPENDITURES	<u>\$154,944</u>	<u>\$771,730</u>	<u>\$471,365</u>
ENDING BALANCE DECEMBER 31	\$913,489	\$311,759	\$10,394

TOWNE BLVD TAX INCREMENT FINANCING FUND
TOWNE BLVD TIF

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
	CONTRACTUAL SERVICES:			
340.990.52240	BUTLER CO. AUDITOR COLL FEES	\$ 4,297	\$ 7,000	\$ 7,000
340.990.52241	SCHOOL DISTRICT REIMBURSEMENTS	91,489	110,000	112,000
	Total - CONTRACTUAL SERVICES	95,786	117,000	119,000
	CAPITAL OUTLAY:			
340.990.54400	BUILDINGS & STRUCTURES	-	600,000	300,000
	Total - CAPITAL OUTLAY	-	600,000	300,000
	DEBT SERVICE:			
340.990.57110	BOND PRINCIPAL	56,258	50,000	50,000
340.990.57310	INTEREST ON BONDS	2,900	4,730	2,365
	Total - DEBT SERVICE	59,158	54,730	52,365
	Grand Total	\$ 154,944	\$ 771,730	\$ 471,365

**FUND SUMMARY FOR FUND 345
DOWNTOWN TAX INCREMENT FINANCING FUND**

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$39,573	\$58,705	\$66,760
REVENUES:			
TIF Payments	\$19,131	\$8,155	\$8,155
TOTAL REVENUES	\$19,131	\$8,155	\$8,155
TOTAL RESOURCES	\$58,705	\$66,860	\$74,915
EXPENDITURES:			
Contractual Services	\$0	\$100	\$100
TOTAL EXPENDITURES	\$0	\$100	\$100
ENDING BALANCE DECEMBER 31	\$58,705	\$66,760	\$74,815

DOWNTOWN TAX INCREMENT FINANCING FUND
DOWNTOWN TIF

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
	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

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$ 8,102	\$ 8,102	\$ 8,052
REVENUES:			
TIF Payments	\$ -	\$ -	\$ 600
TOTAL REVENUES	\$ -	\$ -	\$ 600
TOTAL RESOURCES	\$ 8,102	\$ 8,102	\$ 8,652
EXPENDITURES:			
Contractual Services	\$ -	\$ 50	\$ 50
TOTAL EXPENDITURES	\$ -	\$ 50	\$ 50
ENDING BALANCE DECEMBER 31	\$ 8,102	\$ 8,052	\$ 8,602

AERONCA TAX INCREMENT FINANCING FUND
AERONCA TIF

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
	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

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$12,388	\$12,930	\$13,869
REVENUES:			
TIF Payments	\$542	\$974	\$8,000
TOTAL REVENUES	\$542	\$974	\$8,000
TOTAL RESOURCES	\$12,930	\$13,904	\$21,869
EXPENDITURES:			
Contractual Services	\$0	\$35	\$35
TOTAL EXPENDITURES	\$0	\$35	\$35
ENDING BALANCE DECEMBER 31	\$12,930	\$13,869	\$21,834

AIRPORT/RIVERFRONT TAX INCREMENT FINANCING FUND
AIRPORT/RIVERFRONT TIF

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
	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**

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$149,471	\$165,760	\$180,260
REVENUES:			
TIF Payments	\$16,289	\$14,800	\$11,000
TOTAL REVENUES	\$16,289	\$14,800	\$11,000
TOTAL RESOURCES	\$165,760	\$180,560	\$191,260
EXPENDITURES:			
Contractual Services	\$0	\$300	\$300
TOTAL EXPENDITURES	\$0	\$300	\$300
ENDING BALANCE DECEMBER 31	\$165,760	\$180,260	\$190,960

MILLER ROAD NORTH TAX INCREMENT FINANCING FUND
MILLER RD NORTH TIF

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
	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

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$142,693	\$554,163	\$350,163
REVENUES:			
TIF Payments	\$2,181,854	\$900,000	\$4,219,114
TOTAL REVENUES	<u>\$2,181,854</u>	<u>\$900,000</u>	<u>\$4,219,114</u>
TOTAL RESOURCES	\$2,324,547	\$1,454,163	\$4,569,277
EXPENDITURES:			
Contractual Services	\$1,630,384	\$654,000	\$2,655,000
Capital Outlay	-	300,000	1,200,000
Debt Service	140,000	150,000	461,700
TOTAL EXPENDITURES	<u>\$1,770,384</u>	<u>\$1,104,000</u>	<u>\$4,316,700</u>
ENDING BALANCE DECEMBER 31	\$554,163	\$350,163	\$252,577

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

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
	CONTRACTUAL SERVICES:			
370.990.52240	COUNTY AUDITOR FEES	\$ 23,750	\$ 14,000	\$ 55,000
370.990.52241	SCHOOL DISTRICT REIMBURSEMENTS	1,606,634	640,000	2,600,000
	Total - CONTRACTUAL SERVICES	1,630,384	654,000	2,655,000
	CAPITAL OUTLAY:			
370.990.54400	BUILDINGS & STRUCTURES	-	200,000	1,200,000
	Total - CAPITAL OUTLAY	-	-	1,200,000
			200,000	
	DEBT SERVICE:			
370.990.57110	BOND PRINCIPAL	140,000	150,000	375,000
370.990.57310	INTEREST ON BONDS	-	-	86,700
	Total - DEBT SERVICE	140,000	150,000	461,700
	Grand Total	\$ 1,770,384	\$ 1,004,000	\$ 4,316,700

FUND SUMMARY FOR FUND 371

RENAISSANCE NORTH TAX INCREMENT FINANCING FUND

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$372,048	\$434,461	\$80,961
REVENUES:			
TIF Payments	\$651,318	\$595,000	\$830,000
TOTAL REVENUES	<u>\$651,318</u>	<u>\$595,000</u>	<u>\$830,000</u>
TOTAL RESOURCES	\$1,023,366	\$1,029,461	\$910,961
EXPENDITURES:			
Contractual Services	\$462,650	\$498,500	\$594,853
Capital Outlay	-	300,000	220,000
Debt Service	126,255	150,000	-
TOTAL EXPENDITURES	<u>\$588,905</u>	<u>\$948,500</u>	<u>\$814,853</u>
ENDING BALANCE DECEMBER 31	\$434,461	\$80,961	\$96,108

**RENAISSANCE NORTH TAX INCREMENT
FINANCING FUND RENAISSANCE NORTH TIF**

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
	CONTRACTUAL SERVICES:			
371.990.52240	COUNTY AUDITOR FEES	\$ 7,236	\$ 8,500	\$ 10,549
371.990.52241	SCHOOL DISTRICT REIMBURSEMENTS	455,414	490,000	584,304
	Total - CONTRACTUAL SERVICES	462,650	498,500	594,853
	CAPITAL OUTLAY:			
371.990.54400	BUILDINGS & STRUCTURES	-	300,000	220,000
	Total - CAPITAL OUTLAY	-	300,000	220,000
	DEBT SERVICE:			
371.990.57110	BOND PRINCIPAL	50,000	150,000	-
371.990.57310	INTEREST ON BONDS	76,255	-	-
	Total - DEBT SERVICE	126,255	150,000	-
	Grand Total	\$ 588,905	\$ 948,500	\$ 814,853

**FUND SUMMARY FOR FUND 372
RENAISSANCE SOUTH TAX INCREMENT FINANCING FUND**

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$682,356	\$894,579	\$224,379
REVENUES:			
TIF Payments	\$1,363,484	\$1,030,000	\$1,330,772
TOTAL REVENUES	<u>\$1,363,484</u>	<u>\$1,030,000</u>	<u>\$1,330,772</u>
TOTAL RESOURCES	\$2,045,840	\$1,924,579	\$1,555,151
EXPENDITURES:			
Contractual Services	\$950,261	\$931,500	\$932,000
Capital Outlay	-	600,000	475,000
Debt Service	201,000	168,700	-
TOTAL EXPENDITURES	<u>\$1,151,261</u>	<u>\$1,700,200</u>	<u>\$1,407,000</u>
ENDING BALANCE DECEMBER 31	\$894,579	\$224,379	\$148,151

RENAISSANCE SOUTH TAX INCREMENT
FINANCING FUND RENAISSANCE SOUTH TIF

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
	CONTRACTUAL SERVICES:			
372.990.52240	COUNTY AUDITOR FEES	\$ 15,016	\$ 16,500	\$ 17,000
372.990.52241	SCHOOL DISTRICT REIMBURSEMENTS	935,245	915,000	915,000
	Total - CONTRACTUAL SERVICES	950,261	931,500	932,000
	CAPITAL OUTLAY:			
372.990.54400	BUILDINGS & STRUCTURES	-	600,000	475,000
	Total - CAPITAL OUTLAY	-	600,000	475,000
	DEBT SERVICE:			
372.901.57310	INTEREST ON BONDS	201,000		
372.990.57110	BOND PRINCIPAL- PROJECT DETAIL	-	60,000	-
372.990.57310	INTEREST ON BONDS-PROJECT DETAIL	-	108,700	-
	Total - DEBT SERVICE	201,000	168,700	-
	Grand Total	\$ 1,151,261	\$ 1,700,200	\$ 1,407,000

FUND SUMMARY FOR FUND 373

SAWYER'S MILL TAX INCREMENT FINANCING FUND

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$ -	\$ 142,049	\$ 257,049
REVENUES:			
TIF Payments	\$ 1,009,384	\$ 250,000	\$ 1,023,970
TOTAL REVENUES	\$ 1,009,384	\$ 250,000	\$ 1,023,970
TOTAL RESOURCES	\$ 1,009,384	\$ 392,049	\$ 1,281,019
EXPENDITURES:			
Contractual Services	\$ 867,334	\$ 135,000	\$ 981,300
TOTAL EXPENDITURES	\$ 867,334	\$ 135,000	\$ 981,300
ENDING BALANCE DECEMBER 31	\$ 142,049	\$ 257,049	\$ 299,719

SAWYERS MILL TAX INCREMENT FINANCING FUND
SAWYERS MILL TIF

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
	CONTRACTUAL SERVICES:			
373.990.52240	STATE AUDITOR COLLECTION FEES	\$9,212	\$0	\$12,993
373.990.52241	SCHOOL DISTRICT REIMBURSEMENT	\$ 858,122	\$ 135,000	\$ 968,307
	Total - CONTRACTUAL SERVICES	867,334	135,000	981,300
	Grand Total	\$ 867,334	\$ 135,000	\$ 981,300

FUND SUMMARY FOR FUND 375

GREENTREE INDUSTRIAL PARK TAX INCREMENT FINANCING FUND

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$ 216,861	\$ 340,816	\$ 475,816
REVENUES:			
TIF Payments	\$ 123,955	\$ 135,000	\$ 135,000
TOTAL REVENUES	\$ 123,955	\$ 135,000	\$ 135,000
TOTAL RESOURCES	\$ 340,816	\$ 475,816	\$ 610,816
EXPENDITURES:			
Contractual Services	\$ -	\$ -	\$ -
Capital Outlay	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -
ENDING BALANCE DECEMBER 31	\$ 340,816	\$ 475,816	\$ 610,816

GREENTREE INDUSTRIAL PARK TAX INCREMENT FINANCING FUND
GREENTREE INDUSTRIAL PARK TIF

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
	CONTRACTUAL SERVICES			
375.990.52480	OTHER PROFESSIONAL SERVICES	\$ -	\$ -	\$ -
375.990.52240	AUDITOR COLLECTION FEES	-	-	-
	Total - CONTRACTUAL SERVICES	-	-	-
	CAPITAL OUTLAY			
375.990.54400	BUILDING AND OTHER STRUCTURES	-	-	-
	Total- CAPITAL OUTLAY	-	-	-
	Grand Total	\$ -	\$ -	\$ -

FUND SUMMARY FOR FUND 376			
MADE INDUSTRIAL PARK TAX INCREMENT FINANCING FUND			
	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$21,015	\$22,014	\$29,779
REVENUES:			
TIF Payments	\$999	\$7,800	\$7,800
TOTAL REVENUES	\$999	\$7,800	\$7,800
TOTAL RESOURCES	\$22,014	\$29,814	\$37,579
EXPENDITURES:			
Contractual Services	\$0	\$35	\$35
TOTAL EXPENDITURES	\$0	\$35	\$35
ENDING BALANCE DECEMBER 31	\$22,014	\$29,779	\$37,544

MADE INDUSTRIAL DRIVE TAX INCREMENT FINANCING FUND
MADE INDUSTRIAL DR TIF

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
	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

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$25,301	\$26,014	\$26,769
REVENUES:			
TIF Payments	\$713	\$790	\$790
TOTAL REVENUES	<u>\$713</u>	<u>\$790</u>	<u>\$790</u>
TOTAL RESOURCES	\$26,014	\$26,804	\$27,559
EXPENDITURES:			
Contractual Services	\$0	\$35	\$35
TOTAL EXPENDITURES	<u>\$0</u>	<u>\$35</u>	<u>\$35</u>
ENDING BALANCE DECEMBER 31	\$26,014	\$26,769	\$27,524

SOUTH YANKEE RD TAX INCREMENT FINANCING FUND
SOUTH YANKEE RD TIF

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
	CONTRACTURAL 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**

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$59,924	\$11,155	\$47,155
REVENUES:			
TIF Payments	\$91,744	\$196,000	\$196,000
TOTAL REVENUES	\$91,744	\$196,000	\$196,000
TOTAL RESOURCES	\$151,668	\$207,155	\$243,155
EXPENDITURES:			
Contractual Services	\$140,515	\$160,000	\$160,000
TOTAL EXPENDITURES	\$140,515	\$160,000	\$160,000
ENDING BALANCE DECEMBER 31	\$11,155	\$47,155	\$83,155

TOWNE MALL TAX INCREMENT FINANCING FUND
TOWNE MALL TIF

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
	CONTRACTUAL SERVICES:			
378.990.52240	COUNTY AUDITOR FEES	\$ 1,076	\$ 3,000	\$ 3,000
378.990.52241	SCHOOL DISTRICT REIMBURSEMENTS	18,459	32,000	32,000
378.990.52242	TOWNE MALL REIMBURSEMENT	120,980	125,000	125,000
	Total - CONTRACTUAL SERVICES	140,515	160,000	160,000
	Grand Total	\$ 140,515	\$ 160,000	\$ 160,000



SECTION 6

CAPITAL IMPROVEMENT FUNDS

EXPENDITURES BY FUND

Fund	Actual 2023	Budget 2024	Budget 2025	\$ Increase / (Decrease)	% Increase / -Decrease
Capital Improvements	\$6,674,619	\$800,000	\$6,185,000	\$5,385,000	673.1%
Acquisition for Parks	\$0	\$0	150,000	150,000	100.0%
East End Development	0	0	130,000	130,000	100.0%
Downtown Improvements	233,098	326,738	656,258	329,520	100.9%
Economic Development Bond Service	5,898,764	7,108,801	8,912,213	1,803,412	25.4%
Airport Improvements	297,284	210,000	435,000	225,000	107.1%
Water Capital Reserve	5,249,724	12,828,950	7,810,000	(5,018,950)	-39.1%
Storm Water Capital Reserve	357,097	1,100,000	1,375,000	275,000	25.0%
Sewer Capital Reserve	9,039,182	7,590,706	19,390,706	11,800,000	155.5%
Computer Replacement	194,859	240,000	770,000	530,000	220.8%
Property Development	74,438	341,350	611,850	270,500	79.2%
Total	\$28,019,064	\$30,546,545	\$46,426,027	\$15,879,482	52.0%

Table 6.1 Capital Improvement Expenditures by Fund

Definition of Capital Improvement Funds

To account for financial resources to be used for the construction or acquisition of major capital facilities.

Capital Improvements Fund

To account for the City's 1 mill annual real estate tax levy, federal and state grants dedicated to capital improvements. Expenditures of this fund are for capital improvements listed in the City's three-year Capital Improvements Plan (CIP). The majority of expenditures slated for street improvements.

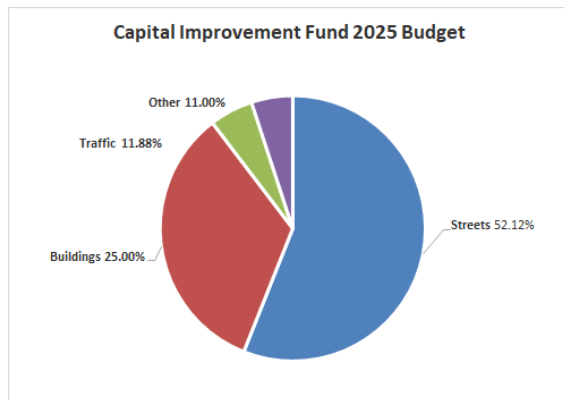


Figure 6.1 2025 expenditures from CIP Fund

Downtown Improvements Fund

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

Airport Improvements Fund

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

Water Capital Reserve Fund

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

Storm Water Capital Reserve Fund

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

Sewer Capital Reserve Fund

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

Computer Replacement Fund

To accumulate funds for the future purchase of a new mainframe computer for the City and scheduled replacements of software, personal computers, printers, and copiers.

East End Fund

East End Fund accounts for revenue and expenditures associated with the east end economic development projects.

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.

Acquisition for Parks

To account for park-related acquisitions and expenditures.

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 2025 will affect the City's operating budgets. The major improvements scheduled are:

Sewer System Rehabilitation/Replacement Program

The 2025 budget of \$6.0 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 2023 was \$2.9 million and estimated cost for 2024 is \$4.2 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 2025 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 2023 was \$2.1 million and the estimated cost in 2024 is \$5.0 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.

Local Street Paving

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

- \$3,600,000 Street Levy Fund
- \$1,000,000 OPWC Grant

- \$500,000 2025 Sidewalk, Curb, & Gutter Fund (special assessments to property owners)

2025 ODOT Urban Paving Project

The project consists of resurfacing SR 122 – Roosevelt Blvd between the University/Roosevelt overpass to Jackson Lane. This project will include restoration of curbs, gutters, driveway aprons, sidewalks and handicap ramps as needed.

OTHER (Paving Levy Fund) \$1,400,000

OTHER (ODOT) \$1,400,000

TOTAL \$2,800,000

City Building Paver Replacement/Rehabilitation Program

The City Building Paver Replacement project is began in 2024 with a total budget of \$600,000 in 2025.

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.

2025 – 2027 CAPITAL IMPROVEMENT PLAN PROJECTIONS
(IN \$1,000's)

2025 Projects	Federal	State	Other	City C.I.P.	Total
General					
Local Street Paving		1,000	3,600	0	4,600
2025 ODOT Urban Paving Project		1,400	1,400	0	2,800
City Building Pavers				300	300
Gateway/Boulevard Enhancements				75	75
EV Charging Stations			1,500	0	1,500
Traffic Signal & Systems Replacement				95	95
Misc Parks Improvements				1,200	1,200
Misc Building Improvements			400	200	600
Subtotal	\$0	\$2,400	\$6,900	\$1,870	\$11,170
Sewer					
City Building Pavers				300	300
Secondary Aeration			13,000	0	13,000
System Replacement Program				6,000	6,000
GIS				10	10
Subtotal	\$0	\$0	\$13,000	\$6,310	\$19,310
Storm Water					
System Replacement Program				1,000	1,000
City Building Pavers				300	300
NPDES Compliance				75	75
Subtotal	\$0	\$0	\$0	\$1,375	\$1,375
Water					
Facility Upgrades			2,000	0	2,000
City Building Pavers				300	300
System Replacement Program			5,000	0	5,000
LSLR Program				500	500
GIS				10	10
Subtotal	\$0	\$0	\$7,000	\$810	\$7,810
2025 TOTALS	\$0	\$0	\$26,900	\$10,365	\$39,665

2025 – 2027 CAPITAL IMPROVEMENT PLAN PROJECTIONS
(IN \$1,000's)

2026 Projects	Federal	State	Other	City C.I.P.	Total
General					
Local Street Paving		1,000	3,000	0	4,000
2026 ODOT Urban Paving Project		1,400	1,400	0	2,800
Gateway/Boulevard Enhancements				75	75
Traffic Signal & Systems Replacement				95	95
Misc Parks Improvements				750	750
Misc Building Improvements				30	30
Subtotal	\$0	\$2,400	\$4,400	\$950	\$7,750
Sewer					
Facility Upgrades				1,400	1,400
System Replacement Program				4,000	4,000
GIS				10	10
Subtotal	\$0	\$0	\$0	\$5,410	\$5,410
Storm Water					
System Replacement Program				1,000	1,000
NPDES Compliance				75	75
Subtotal	\$0	\$0	\$0	\$1,075	\$1,075
Water					
System Replacement Program			5,000	0	5,000
Facility Upgrades				500	
LSLR Program				500	500
GIS				10	10
Subtotal	\$0	\$0	\$5,000	\$1,010	\$5,510
2026 TOTALS	\$0	\$0	\$9,400	\$8,445	\$19,745

2025 – 2027 CAPITAL IMPROVEMENT PLAN PROJECTIONS
(IN \$1,000's)

2027 Projects	Federal	State	Other	City C.I.P.	Total
General					
Local Street Paving		1,000	3,000	0	4,000
Gateway/Boulevard Enhancements				75	75
Traffic Signal & Systems Replacement				95	95
Misc Parks Improvements				750	750
Misc Building Improvements				30	30
Subtotal	\$0	\$1,000	\$3,000	\$950	\$4,950
Sewer					
System Replacement Program				3,000	3,000
Facility Upgrades			8,100	500	8,600
Subtotal	\$0	\$0	\$8,100	\$3,500	\$11,600
Storm Water					
System Replacement Program				1,000	1,000
NPDES Compliance				75	75
Subtotal	\$0	\$0	\$0	\$1,075	\$1,075
Water					
Facility Upgrades			5,000	0	5,000
System Replacement Program			4,000	1,000	5,000
LSLR Program			0	500	500
Subtotal	\$0	\$0	\$9,000	\$1,500	\$10,500
2027 TOTALS	\$0	\$0	\$20,100	\$7,025	\$28,125

CAPITAL IMPROVEMENT PROGRAM Project Descriptions

GENERAL CAPITAL IMPROVEMENT FUND \$6,185,000

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 (OPWC Grant)	\$1,000,000
OTHER (Paving Levy Fund)	<u>\$3,600,000</u>
TOTAL	\$4,600,000

2025 ODOT Urban Paving Project

The project consists of resurfacing SR 122 – Roosevelt Blvd between the University/Roosevelt overpass to Jackson Lane. This project will include restoration of curbs, gutters, driveway aprons, sidewalks and handicap ramps as needed.

OTHER (Paving Levy Fund)	\$1,400,000
OTHER (ODOT)	<u>\$1,400,000</u>
TOTAL	\$2,800,000

City Building Pavers

Project to replace existing pavers surrounding the City Building.

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

Gateway/Boulevard Enhancements

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

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

Electric Vehicle Charging Stations

Funding is set aside to reimburse the OKI grant project funds to install electric vehicle charging stations at various City owned properties.

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

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

Parks Improvements

Funding dedicated to improve the park system as recommended by the Park Board based on the Parks Master Plan. Projects may include playground equipment replacement, shelter installations, security and lighting upgrades, replacing and/or installing new sports courts, replacing park furniture including benches, picnic tables, trash cans, etc.

CIP	<u>\$1,200,000</u>
TOTAL	\$1,200,000

Miscellaneous Building Improvements

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

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

FUND SUMMARY FOR FUND 220
CAPITAL IMPROVEMENT FUND

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$1,359,389	\$6,034,788	\$6,833,095
REVENUES:			
Property Taxes	\$686,239	\$698,079	\$938,000
Intergovernmental Revenue	4,439,761	885,078	2,591,000
Charges for Services	4,302	5,050	-
Interest Income	307,030	10,100	125,000
Miscellaneous Revenue	312,513	-	-
Transfers	5,600,175	-	200,000
TOTAL REVENUES	<u>\$11,350,019</u>	<u>\$1,598,307</u>	<u>\$3,854,000</u>
TOTAL RESOURCES	\$12,709,408	\$7,633,095	\$10,687,095
EXPENDITURES:			
Contractual Services	\$8,355	\$13,000	\$15,000
Capital Outlay	6,666,265	787,000	6,170,000
TOTAL EXPENDITURES	<u>\$6,674,619</u>	<u>\$800,000</u>	<u>\$6,185,000</u>
ENDING BALANCE DECEMBER 31	\$6,034,788	\$6,833,095	\$4,502,095

CAPITAL IMPROVEMENTS FUND
PROJECT DETAIL

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
	CONTRACTUAL			
220.990.52240	COUNTY AUDITOR COLLECTION FEES	\$ 8,355	\$ 13,000	\$ 15,000
	Total - CONTRACTUAL	8,355	13,000	15,000
	CAPITAL OUTLAY			
220.025.54520	I-75 GATEWAY IMP - PHASE 2	40,791	75,000	75,000
220.027.54520	ODOT URBAN PAVING PROGRAM	22,679	-	1,400,000
220.032.54520	PAVING	917,678	417,000	1,000,000
220.036.54520	LED STREET LIGHT CONVERSION	27,237	-	-
220.624.54200	BIKE PATH	21,138	-	-
220.640.54520	I-75-SR 122 ODOT IMPROVEMENT	758,047	-	-
220.671.54520	TRAFFIC SIGNAL & SYSTEMS	21,084	95,000	95,000
220.813.54520	CENTRAL AVE IMPROVEMENTS	1,721,122	-	-
220.818.54520	CITY BUILDING NORTH PROMENADE	-	-	300,000
220.895.54520	STREETS & HIGHWAYS	1,001,165	-	-
220.897.54360	OTHER EQUIP.-EV CHARGING STATIONS	-	-	1,500,000
220.990.54400	BUILDINGS & STRUCTURES	1,846,500	200,000	600,000
220.990.54550	PARK FACILITIES	288,823	-	1,200,000
	Total - CAPITAL OUTLAY	6,666,265	787,000	6,170,000
	Grand Total	\$ 6,674,619	\$ 800,000	\$ 6,185,000

FUND SUMMARY FOR FUND 480 EAST END DEVELOPMENT			
	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$130,348	\$134,675	\$134,675
REVENUES:			
Interest Income	\$4,328	\$0	\$0
TOTAL REVENUES	\$4,328	\$0	\$0
TOTAL RESOURCES	\$134,675	\$134,675	\$134,675
EXPENDITURES:			
Capital Outlay	\$0	\$0	\$130,000
TOTAL EXPENDITURES	\$0	\$0	\$130,000
ENDING BALANCE DECEMBER 31	\$134,675	\$134,675	\$4,675

EAST END FUND
PROJECT DETAIL

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
	CAPITAL OUTLAY			
480.990.54400	BUILDINGS AND OTHER STRUCTURES	-	-	130,000
	Total - CAPITAL OUTLAY	-	-	130,000
	Grand Total	-	-	\$ 130,000

FUND SUMMARY FOR FUND 225 ACQUISITION FOR PARKS			
	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$6,947	\$152,901	\$152,901
REVENUES:			
Charges for Services	\$145,954	\$0	\$5,000
TOTAL REVENUES	\$145,954	\$0	\$5,000
TOTAL RESOURCES	\$152,901	\$152,901	\$157,901
EXPENDITURES:			
Capital Outlay	\$0	\$0	\$150,000
TOTAL EXPENDITURES	\$0	\$0	\$150,000
ENDING BALANCE DECEMBER 31	\$152,901	\$152,901	\$7,901

**ACQUISITION FOR PARKS FUND
PROJECT DETAIL**

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
225.990.54400	CAPITAL OUTLAY			
	PARKS FACILITES	-	-	150,000
	Total - CAPITAL OUTLAY	-	-	150,000
	Grand Total	-	-	\$ 150,000

FUND SUMMARY FOR FUND 481
DOWNTOWN IMPROVEMENTS FUND

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$206,885	\$594,000	\$517,595
REVENUES:			
Interest Income	\$17,768	\$3,450	\$12,000
Miscellaneous Revenue	427,445	71,883	0
Transfers	175,000	175,000	175,000
TOTAL REVENUES	\$620,212	\$250,333	\$187,000
TOTAL RESOURCES	\$827,097	\$844,333	\$704,595
EXPENDITURES:			
Contractual Services	\$42,865	\$126,230	\$61,980
Capital Outlay	0	10,000	400,000
Debt Service	190,233	190,508	194,278
TOTAL EXPENDITURES	\$233,098	\$326,738	\$656,258
ENDING BALANCE DECEMBER 31	\$594,000	\$517,595	\$48,337

DOWNTOWN IMPROVEMENTS FUND
PROJECT DETAIL

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
	CONTRACTUAL SERVICES			
481.990.52480	OTHER PROFESSIONAL SERVICES	\$32,500	\$99,250	\$35,000
481.990.52810	PROPERTY TAXES	10,365	26,980	26,980
	Total - CONTRACTUAL SERVICES	42,865	126,230	61,980
	CAPITAL OUTLAY			
481.990.54400	BUILDINGS AND OTHER STRUCTURES	-	10,000	400,000
	Total - CAPITAL OUTLAY	-	10,000	400,000
	DEBT SERVICE			
481.990.57220	PAYMENT ON BONDS - PRINCIPAL	135,000	140,000	150,000
481.990.57320	INTEREST ON NOTES/BONDS	55,233	50,508	44,278
	Total - CAPITAL OUTLAY	190,233	190,508	194,278
	Grand Total	\$233,098	\$326,738	\$656,258

FUND SUMMARY FOR FUND 485
ECONOMIC DEVELOPMENT BOND SERVICE FUND

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$2,266	\$6,568,761	\$6,567,928
REVENUES:			
Sale of Notes	\$ 6,566,495	\$ 6,600,000	\$ 8,800,000
Reimbursements	-	350,000	-
Transfer from General Fund	159,218	157,968	-
TOTAL REVENUES	\$6,725,713	\$7,107,968	\$8,800,000
TOTAL RESOURCES	\$6,727,979	\$13,676,729	\$15,367,928
EXPENDITURES:			
Debt Service	\$159,218	\$7,108,801	\$8,912,213
TOTAL EXPENDITURES	\$159,218	\$7,108,801	\$8,912,213
ENDING BALANCE DECEMBER 31	\$6,568,761	\$6,567,928	\$6,455,715

ECONOMIC DEVELOPMENT BOND SERVICE
DEVELOPMENT BOND SERVICE

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
	CONTRACTUAL SERVICES:			
485.990.52480	OTHER PROFESSIONAL SERVICES	\$ 217,104	\$ -	\$ -
	CAPITAL OUTLAY:			
485.990.54401	PURCHASE REAL PROPERTY	5,522,443	\$ -	\$ -
	DEBT SERVICE:			
485.990.57220	PAYMENT ON NOTES - PRINCIPAL	90,000	\$ 6,690,000	\$ 8,300,000
485.990.57320	INTEREST ON NOTES/BONDS	69,218	418,801	612,213
	Total - CAPITAL OUTLAY	159,218	7,108,801	8,912,213
	Grand Total	159,218	7,108,801	8,912,213

FUND SUMMARY FOR FUND 492 AIRPORT IMPROVEMENTS FUND			
	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$296,692	\$645,521	\$480,521
REVENUES:			
Intergovernmental Revenue	\$277,613	45,000	\$1,031,172
Transfers	368,500	-	-
TOTAL REVENUES	\$646,113	\$45,000	\$1,031,172
TOTAL RESOURCES	\$942,805	\$690,521	\$1,511,693
EXPENDITURES:			
Capital Outlay	\$297,284	\$210,000	\$435,000
TOTAL EXPENDITURES	\$297,284	\$210,000	\$435,000
ENDING BALANCE DECEMBER 31	\$645,521	\$480,521	\$1,076,693

AIRPORT IMPROVEMENT FUND
AIRPORT

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
	CAPITAL OUTLAY			
492.990.52480	OTHER PROFESSIONAL FEES	\$ -	\$ 50,000	\$ 135,000
492.990.54000	AIRPORT IMPROVEMENTS	\$ -	\$ 160,000	\$ 300,000
492.990.54510	AIRPORT FACILITIES	297,284	-	-
	Total - CAPITAL OUTLAY	297,284	210,000	435,000
	Grand Total	\$297,284	\$210,000	\$435,000

CAPITAL IMPROVEMENT PROGRAM Project Descriptions

WATER CAPITAL RESERVE FUND - \$7,810,000

Water Treatment Plant Filter Media Replacement

The project includes replacement of the Filter Media at the Water Treatment Plant.

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

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)	<u>\$5,000,000</u>
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 2025 with additional inventory and sampling efforts

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

City Building Pavers

Project to replace existing pavers surrounding the City Building.

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

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

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$6,574,229	\$5,182,587	\$3,118,930
REVENUES:			
Intergovernmental	\$1,135,239	\$0	\$0
Charges for Services	90,521	75,000	75,000
Interest Income	180,536	-	23,392
Reimbursements	-	-	-
Transfers	2,451,786	2,690,293	2,910,031
Sale of Bonds	-	8,000,000	5,000,000
TOTAL REVENUES	\$3,858,082	\$10,765,293	\$8,008,423
TOTAL RESOURCES	\$10,432,311	\$15,947,880	\$11,127,353
EXPENDITURES:			
Capital Outlay	\$5,249,724	\$12,828,950	\$7,810,000
TOTAL EXPENDITURES	\$5,249,724	\$12,828,950	\$7,810,000
ENDING BALANCE DECEMBER 31	\$5,182,587	\$3,118,930	\$3,317,353

WATER CAPITAL RESERVE FUND
PROJECT DETAIL

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
	CAPITAL OUTLAY			
494.018.54530	WTP POWER SUBSTATION IMP	\$ 1,092,492	\$ -	\$ -
494.019.54530	WATER STORAGE TANK	-	7,000,000	-
494.020.54530	LEAD SERVICE LINE COMPLIANCE	55,918	518,950	-
494.031.54530	LIME PROCESSING FACILITY	795,087	-	-
494.631.54530	WATER SYSTEM REPLACEMENT PROGRAM	2,129,526	5,000,000	5,000,000
494.685.54530	WTP FILTER MEDIA REPLACEMENT	-	-	2,000,000
494.720.54530	GIS	-	10,000	10,000
494.736.54530	MTU REPLACEMENT	890,534	-	-
494.766.54530	LSLR PROGRAM	-	-	500,000
494.820.54530	CITY BUILDING PAVERS	-	300,000	300,000
494.990.54200	IMPROVEMENTS OTHER THAN BUILDINGS	286,167	-	-
	Total - CAPITAL OUTLAY	5,249,724	12,828,950	7,810,000
	Grand Total	\$ 5,249,724	\$12,828,950	\$ 7,810,000

CAPITAL IMPROVEMENT PROGRAM
Project Descriptions

STORM WATER CAPITAL RESERVE FUND - \$1,375,000

System Replacement Program

Funding is set aside each year to address miscellaneous upgrades in the drainage system. This includes the correction of reoccurring problems or improvements, replacement of storm sewers prior to a roadway resurfacing, and other unscheduled repairs.

Storm Water CIP	<u>\$1,000,000</u>
TOTAL	\$1,000,000

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

CAPITAL IMPROVEMENT FUNDS
STORM WATER CAPITAL RESERVE FUND SUMMARY

FUND SUMMARY FOR FUND 415			
STORM WATER CAPITAL RESERVE FUND			
	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$937,205	\$2,051,250	\$2,006,901
REVENUES:			
Interest Income	\$56,733	\$5,651	\$15,052
Miscellaneous Revenue	189,409	-	-
Transfers	1,225,000	1,050,000	925,000
TOTAL REVENUES	\$1,471,142	\$1,055,651	\$940,052
TOTAL RESOURCES	\$2,408,345	\$3,106,901	\$2,946,953
EXPENDITURES:			
Capital Outlay	\$357,097	\$1,100,000	\$1,375,000
TOTAL EXPENDITURES	\$357,097	\$1,100,000	\$1,375,000
ENDING BALANCE DECEMBER 31	\$2,051,250	\$2,006,901	\$1,571,953

STORM WATER CAPITAL RESERVE FUND
PROJECT DETAIL

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
	CAPITAL OUTLAY			
415.811.54501	SYSTEM REPLACEMENT PROGRAM	\$ 146,962	\$ 750,000	\$ 1,000,000
415.812.54501	NPDES COMPLIANCE	29,633	50,000	75,000
415.834.54501	PAVING	180,501	-	-
415.839.54501	CITY BUILDING PAVERS	-	300,000	300,000
	Total - CAPITAL OUTLAY	357,097	1,100,000	1,375,000
	Grand Total	\$ 357,097	\$1,100,000	\$1,375,000

CAPITAL IMPROVEMENT PROGRAM

Project Descriptions

SEWER CAPITAL RESERVE FUND - \$19,310,000

WRP Secondary Aeration System Upgrade

The Water Reclamation Plant has many aging process areas that need updates and replacements. Secondary Aeration System will be upgraded starting in 2025. This project is a requirement of the City's consent decree with the UPEPA.

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

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	<u>\$6,000,000</u>
TOTAL	\$6,000,000

FUND SUMMARY FOR FUND 495 SEWER CAPITAL RESERVE FUND			
	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$21,163,609	\$23,281,697	\$24,618,576
REVENUES:			
Licenses & Permits	\$8,085		\$0
Charges for Services	1,537,848	\$1,327,071	\$1,287,259
Interest Income	707,673	116,721	100,200
OEPA Loan	1,444,462	-	-
Transfers	7,459,202	7,483,794	6,909,427
TOTAL REVENUES	\$11,157,270	\$8,927,586	\$8,296,886
TOTAL RESOURCES	\$32,320,879	\$32,209,282	\$32,915,462
EXPENDITURES:			
Capital Outlay	\$9,039,182	\$7,510,000	\$19,310,000
Debt Service	-	80,706	80,706
TOTAL EXPENDITURES	\$9,039,182	\$7,590,706	\$19,390,706
ENDING BALANCE DECEMBER 31	\$23,281,697	\$24,618,576	\$13,524,756

SEWER CAPITAL RESERVE FUND
PROJECT DETAIL

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
	CAPITAL OUTLAY			
495.631.54540	SYSTEM REPLACEMENT PROGRAM	2,969,554	4,200,000	6,000,000
495.646.54540	WRO AERATION SYSTEM	-	-	13,000,000
495.721.54540	GIS	-	10,000	10,000
495.738.54540	MTU REPLACEMENT	890,554		-
495.740.54540	DOWNTOWN BASIN DESIGN	2,218,555		-
495.820.54540	CITY BUILDING PAVERS PROJECT	-	300,000	300,000
495.880.54540	FACILITY UPGRADES	2,927,044	3,000,000	
495.990.52980	OTHER MISC CONTRACTUAL SERVICE	33,475		-
	Total - CAPITAL OUTLAY	9,039,182	7,510,000	19,310,000
	DEBT SERVICE:			
495.901.57110	BOND PRINCIPAL	\$ -	\$ 73,975	\$ 73,975
495.901.57310	INTEREST ON BONDS	-	6,731	6,731
	Total - DEBT SERVICE	-	80,706	80,706
	Grand Total	\$ 9,039,182	\$ 7,590,706	\$ 19,390,706

FUND SUMMARY FOR FUND 498
COMPUTER REPLACEMENT FUND

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$1,293,538	\$1,338,072	\$1,396,389
REVENUES:			
Interest Income	\$43,455	\$3,804	\$23,000
Depreciation Charges	-	55,120	-
Transfers	195,938	239,393	351,294
TOTAL REVENUES	\$239,393	\$298,317	\$374,294
TOTAL RESOURCES	\$1,532,931	\$1,636,389	\$1,770,683
EXPENDITURES:			
Capital Outlay	\$194,859	\$240,000	\$770,000
TOTAL EXPENDITURES	\$194,859	\$240,000	\$770,000
ENDING BALANCE DECEMBER 31	\$1,338,072	\$1,396,389	\$1,000,683

COMPUTER REPLACEMENT FUND
COMPUTER REPLACEMENT

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
	CAPITAL OUTLAY:			
498.990.54300	COMPUTERS & OTHER PERIPHERALS	\$ 26,340	\$ 240,000	\$ 750,000
498.990.54320	OFFICE MACHINERY & EQUIPMENT	397	-	20,000
498.990.54370	COMPUTER SOFTWARE	168,122	-	-
	Total - CAPITAL OUTLAY	194,859	240,000	770,000
	Grand Total	\$ 194,859	\$ 240,000	\$ 770,000

FUND SUMMARY FOR FUND 499 PROPERTY DEVELOPMENT FUND			
	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$298,150	\$470,352	\$322,152
REVENUES:			
Intergovernmental Revenue	\$246,639	\$193,150	\$300,000
TOTAL REVENUES	\$246,639	\$193,150	\$300,000
TOTAL RESOURCES	\$544,790	\$663,502	\$622,152
EXPENDITURES:			
Contractual Services	\$74,438	\$141,350	\$411,850
Capital Outlay	-	200,000	200,000
TOTAL EXPENDITURES	\$74,438	\$341,350	\$611,850
ENDING BALANCE DECEMBER 31	\$470,352	\$322,152	\$10,302

PROPERTY DEVELOPMENT FUND
PROPERTY DEVELOPMENT

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
	CONTRACTUAL SERVICES:			
499.990.52241	ENTERPRISE ZONE PAYMENTS	\$ -	\$ -	\$ 300,000
499.990.52480	OTHER PROFESSIONAL SERVICE	359	0	20,000
499.990.52486	JCIG - METAL COATERS (NCI)	42,041	0	0
499.990.52488	JCIG - AVURE	16,981	-	-
499.990.52489	JCIG - MIDWEST AMMUNITION	-	4,500	5,000
499.990.52810	PROPERTY TAXES	-	11,850	11,850
499.990.52811	SMALL BUSINESS ASSISTANCE	15,056	125,000	75,000
	Total - CONTRACTUAL SERVICES	74,438	141,350	411,850
	CAPITAL OUTLAY:			
499.990.54400	BUILDINGS AND OTHER STRUCTURES	-	200,000	200,000
	Total - CAPITAL OUTLAY	-	200,000	200,000
	Grand Total	\$74,438	\$341,350	\$611,850



SECTION 7

SPECIAL ASSESSMENT FUNDS

EXPENDITURES BY FUND

Fund	Actual 2023	Budget 2024	Budget 2025	\$ Increase / (Decrease)	% Increase / -Decrease
2023 Sidewalk, Curb, & Gutter	229,034	-	-	-	0%
2024 Sidewalk, Curb, & Gutter	-	600,000		(600,000)	100.0%
2025 Sidewalk, Curb & Gutter			500,000	500,000	100.0%
Total	\$ 229,034	\$ 600,000	\$ 500,000	\$ (100,000)	-20.0%

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.

2023, 2024, & 2025 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 894
2023 SIDEWALK, CURB & GUTTER

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$ -	\$ -	\$ -
REVENUES:			
Special Assessments	\$ 229,034	\$ -	\$ -
TOTAL REVENUES	\$ 229,034	\$ -	\$ -
TOTAL RESOURCES	\$ 229,034	\$ -	\$ -
EXPENDITURES:			
Capital Outlay	\$ 229,034	\$ -	\$ -
TOTAL EXPENDITURES	\$ 229,034	\$ -	\$ -
ENDING BALANCE DECEMBER 31	\$ -	\$ -	\$ -

2023 SIDEWALK, CURB, & GUTTER
PROJECT DETAIL

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
	CAPITAL OUTLAY:			
894.990.54520	SIDEWALK, CURB, & GUTTER	\$ 229,034	\$ -	\$ -
	Total - CAPITAL OUTLAY	229,034	-	-
	Grand Total	\$ 229,034	\$ -	\$ -

FUND SUMMARY FOR FUND 895
2024 SIDEWALK, CURB & GUTTER

	2023 ACTUAL	2024 BUDGET	2025 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 2023	Amount Budgeted 2024	Amount Budgeted 2025
	CAPITAL OUTLAY			
895.990.54520	SIDEWALK, CURB, & GUTTER	\$ -	\$ 600,000	\$ -
	Total - CAPITAL OUTLAY	-	600,000	-
	Grand Total	\$ -	\$ 600,000	\$ -

FUND SUMMARY FOR FUND 896			
2025 SIDEWALK, CURB & GUTTER			
	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$ -	\$ -	\$ -
REVENUES:			
Special Assessments	\$ -	\$ -	\$ 500,000
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500,000</u>
TOTAL RESOURCES	\$ -	\$ -	\$ 500,000
EXPENDITURES:			
Capital Outlay	\$ -	\$ -	\$ 500,000
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500,000</u>
ENDING BALANCE DECEMBER 31	\$ -	\$ -	\$ -

2025 SIDEWALK, CURB & GUTTER FUND
PROJECT DETAIL

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
	CAPITAL OUTLAY			
896.990.54520	SIDEWALK, CURB, & GUTTER	\$ -	\$ -	\$ 500,000
	Total - CAPITAL OUTLAY	-	-	500,000
	Grand Total	\$ -	\$ -	\$ 500,000



SECTION 8

ENTERPRISE FUNDS

EXPENDITURES BY FUND

Fund	Actual 2023	Budget 2024	Budget 2025	\$ Increase / (Decrease)	% Increase / -Decrease
Water	\$10,284,653	\$11,587,727	\$12,325,861	\$738,134	6.4%
Storm Water	2,524,930	2,643,990	2,684,292	\$40,302	1.5%
Sewer	15,525,947	17,131,882	17,001,402	(\$130,480)	-0.8%
Airport	805,854	804,637	981,553	\$176,916	22.0%
Transit	4,635,822	5,692,837	4,130,170	(\$1,562,667)	-27.4%
Wellfield Protection	250,002	522,854	360,606	(\$162,248)	-31.0%
Solid Waste Disposal	3,985,619	4,400,917	4,805,067	\$404,150	9.2%
Total	\$38,012,827	\$42,784,844	\$42,288,951	(\$495,893)	-1.2%

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 2023 as well as dollar and percentage comparisons between 2024 and 2025 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 99.67% 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 34.46% of

the customer payments into the Storm Sewer Capital Reserve Fund for these improvements. The remaining 65.54% 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 99.79% 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 40.91% 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	2023 Actual	2024 Budget	2025 Budget
Water Charges	\$ 9,856,785	\$ 11,268,621	\$ 12,733,541
Interest Income	117,158	17,849	40,459
Miscellaneous Revenue	18,165	1,225	1,225
Total	\$ 9,992,109	\$ 11,287,695	\$ 12,775,225

Table 8.2 Water Fund Revenues for 2023-2025

Division Expenditures	2023 Actual	2024 Budget	2025 Budget
Water Administration	\$ 521,005	\$ 612,361	\$ 699,246
Water Treatment	3,240,013	3,865,644	3,946,259
Water Maintenance	1,933,426	2,128,701	2,288,198
Debt Service	293,150	291,400	292,200
Administrative Services	1,564,181	1,709,805	1,807,488
Transfers	2,732,877	2,979,816	3,208,240
Total	\$ 10,284,653	\$ 11,587,727	\$ 12,241,631

Table 8.3 Water Fund division expenditures for 2023-2025

Water Fund 2025

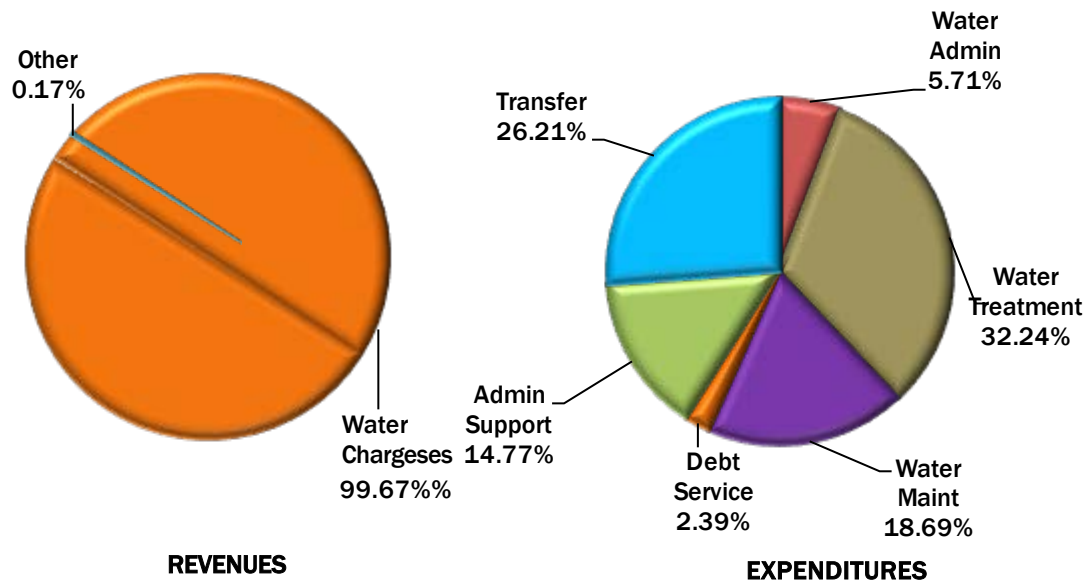


Figure 8.1 Water Fund revenues and division expenditures for year 2025

2024 Quarterly Water & Sewer Rates in Area Communities

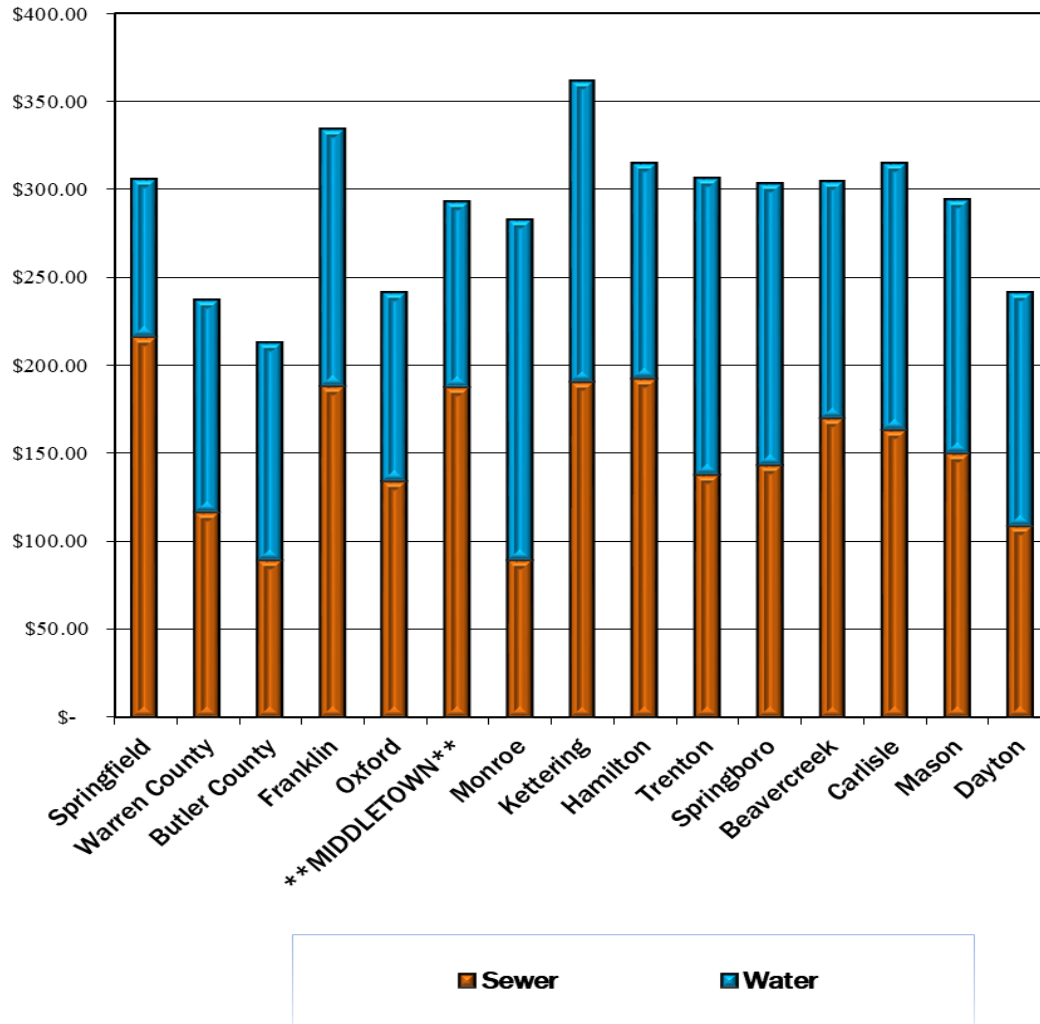


Figure 8.2 Comparison of Water & Sewer rates in area communities
Source: City of Piqua, 2024 Annual Water Sewer Rate Survey

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 2025 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 Administrative Assistant. The Treatment Plant Manager position must possess a valid Class III water supply certification issued by Ohio EPA. This position is in responsible charge of the operation and maintenance of water system components including the well field, treatment plant, pump stations, laboratory, and storage facilities. The Treatment Plant Manager acts as the Operator of Record for the Middletown water system to ensure compliance with Ohio Revised Code, Ohio EPA operation, monitoring, and reporting requirements. The Process Control Supervisor must possess a valid Class II water supply certification issued by Ohio EPA. This position supervises laboratory and operations staff, plant process, sampling, scheduling, and daily operations under the direction of the Manager. Treatment plant Operators must possess a valid Ohio EPA water supply and operational laboratory testing certification. Operators work on rotating shifts to operate the water treatment process 24/7. The Laboratory Analyst maintains full Ohio EPA laboratory testing certification and completes all required Federal, State, and local water quality sampling. The Assistant Laboratory Analyst collects and processes all required samples and enters data into the Laboratory Information Management System (LIMS). The Maintenance Mechanic maintains all equipment and components of the water system and provides records of all maintenance activities under the direction of the Treatment Plant Manager. The Administrative Assistant provides support functions to plant management and completes work including payroll, 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 2025 Budget per Capita - \$76.43

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 Treatment Plant as a great place to work

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 2025 Budget per Capita - \$44.32

Water Maintenance Division Goals and Objectives

Provide around the clock response to emergency calls

Continue to replace failing MTU batteries.

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

Continue to retain staff and maintain qualified distribution operators and ensure they receive regular training in maintenance and safety

**FUND SUMMARY FOR FUND 510
WATER FUND**

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$4,689,025	\$4,396,482	\$4,096,450
REVENUES:			
Charges for Services	\$9,856,785	\$ 11,268,621	\$12,733,541
Interest Income	117,158	17,849	40,459
Reimbursements & Transfers	18,165	1,225	1,225
TOTAL REVENUES	\$9,992,109	\$11,287,695	\$12,775,225
TOTAL RESOURCES	\$14,681,134	\$15,684,177	\$16,871,675
EXPENDITURES:			
Personal Services	\$2,865,699	\$3,087,475	\$3,297,617
Contractual Services	1,187,792	1,681,145	1,720,392
Commodities	1,434,407	1,615,729	1,693,229
Capital Outlay	206,547	222,357	222,465
Debt Service	293,150	291,400	292,200
Transfers	4,297,058	4,689,621	5,015,728
TOTAL EXPENDITURES	\$10,284,653	\$11,587,727	\$12,241,631
ENDING BALANCE DECEMBER 31	\$4,396,482	\$4,096,450	\$4,630,044

**WATER FUND
WATER ADMINISTRATION**

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
PERSONNEL:				
SENIOR ACCOUNT CLERK (186)		3	3	3
UTILITY BILLING SPECIALIST (180)		1	1	1
CUSTOMER RELATIONS SPECIALIST (185)		1	1	1
PERSONAL SERVICES:				
510.560.51110	SALARIES & WAGES	\$ 246,808	\$ 266,493	\$ 295,735
510.560.51120	OVERTIME WAGES	5,604	5,445	6,000
510.560.51211	PERS	33,723	38,071	41,403
510.560.51220	WORKERS COMPENSATION	5,215	10,878	12,069
510.560.51230	GROUP HEALTH INSURANCE	53,883	54,554	66,642
510.560.51231	HEALTH SAVINGS ACCOUNT	-	-	31,205
510.560.51270	MEDICARE-CITY SHARE	3,491	3,943	4,288
510.560.51275	LIFE INSURANCE	980	1,076	1,014
	Total - PERSONAL SERVICES	349,703	380,460	458,356
CONTRACTUAL SERVICES:				
510.560.52110	TRAVEL & TRAINING	-	100	2,920
510.560.52120	EMPLOYEE MILEAGE REIMBURSEMENT	-	100	100
510.560.52222	TELEPHONE LINE CHARGES	-	220	-
510.560.52230	POSTAGE & POSTAL CHARGES	37,464	51,000	51,000
510.560.52330	RADIO MAINTENANCE	228	228	239
510.560.52480	OTHER PROFESSIONAL SERVICES	72,000	110,000	108,150
510.560.52490	OUTSIDE PRINTING	6,958	14,000	14,000
510.560.52520	MAINTENANCE OF LAND & BUILDINGS	5,871	-	-
510.560.52660	PROPERTY INSURANCE	39,421	36,000	45,000
510.560.52920	MEMBERSHIPS, BOOKS, & PERIODICALS	-	100	325
510.560.52960	EMPLOYEE TUITION REIMBURSEMENT	-	-	500
510.560.52980	MISC CONTRACTUAL SERVICES	5,636	7,000	7,000
	Total - CONTRACTUAL SERVICES	167,578	218,748	229,234
COMMODITIES:				
510.560.53100	OFFICE SUPPLIES	475	7,500	5,000
510.560.53250	CLEANING SUPPLIES	25	100	100
510.560.53510	SUPPLIES TO MAINTAIN EQUIP	2,168	2,000	3,000
	Total - COMMODITIES	2,667	9,600	8,100
CAPITAL OUTLAY:				
510.560.54311	RADIO DEPRECIATION	53	53	56
510.560.54320	OFFICE MACHINERY & EQUIPMENT	1,004	3,500	3,500
	Total - CAPITAL OUTLAY	1,057	3,553	3,556
	Grand Total	\$ 521,005	\$ 612,361	\$ 699,246

WATER FUND
WATER TREATMENT

	Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
PERSONNEL:			
WATER TREATMENT PLANT OPERATOR (187)	3	3	0
WATER TREATMENT PLANT MECHANIC (182)	2	2	2
PROCESS CONTROL SUPERVISOR (176)	1	1	1
WATER TREATMENT PLANT ASST. LAB ANALYST	1	1	1
(184) WATER TREATMENT MANAGER (172)	1	1	1
ADMINISTRATIVE ASSISTANT (184)	1	1	1
WATER TREATMENT PLANT OPERATOR I (185)	2	1	5
WATER TREATMENT PLANT OPERATOR II (181)	1	2	1
WATER TREATMENT PLANT LAB ANALYST (184)	1	1	1
PERSONAL SERVICES:			
510.561.51110 SALARIES & WAGES	\$ 795,684	\$ 853,266	\$ 870,832
510.561.51120 OVERTIME WAGES	41,284	22,760	20,104
510.561.51211 PERS	110,610	122,643	124,731
510.561.51220 WORKERS COMPENSATION	16,996	35,041	35,877
510.561.51230 GROUP HEALTH INSURANCE	197,783	213,802	255,017
510.561.51250 CLOTHING ALLOWANCE	6,654	8,400	6,000
510.561.51270 MEDICARE-CITY SHARE	11,912	12,702	13,006
510.561.51275 LIFE INSURANCE	2,653	2,797	2,636
Total - PERSONAL SERVICES	1,183,576	1,271,411	1,328,203
CONTRACTUAL SERVICES:			
510.561.52110 TRAVEL & TRAINING	9,043	7,000	10,000
510.561.52210 UTILITIES-GAS & ELECTRIC	1,195	800	800
510.561.52120 MILEAGE REIMBURSEMENT	601,201	800,000	800,000
510.561.52222 TELEPHONE LINE CHARGES	4,007	3,800	3,800
510.561.52310 MUNICIPAL GARAGE CHARGES	6,731	8,500	8,500
510.561.52330 RADIO MAINTENANCE	912	912	957
510.561.52480 OTHER PROFESSIONAL SERVICE	91,370	313,000	338,000
510.561.52510 MAINTENANCE OF EQUIP	43,730	45,000	45,000
510.561.52520 MAINTENANCE OF FACILITIES	27,544	30,000	30,000
510.561.52820 LICENSES & PERMITS	39,322	26,000	26,000
510.561.52920 MEMBERSHIPS BOOKS PERIODICALS	950	3,000	3,000
Total - CONTRACTUAL SERVICES	826,005	1,238,012	1,266,057
COMMODITIES:			
510.561.53100 OFFICE SUPPLIES	1,696	1,800	1,800
510.561.53220 DRUGS/MEDICAL SUPPLIES	1,496	1,400	1,400
510.561.53230 PURCHASE OF UNIFORMS	116	-	-
510.561.53250 CLEANING SUPPLIES	2,489	2,000	2,000
510.561.53510 SUPPLIES TO MAINTAIN EQUIP	17,640	15,000	15,000
510.561.53520 SUPPLIES TO MAINTAIN BLDGS	7,936	11,000	11,000
510.561.53610 SMALL TOOLS & EQUIPMENT	3,218	3,000	3,000
510.561.53620 MAJOR TOOLS & EQUIPMENT	1,938	5,000	5,000
510.561.53710 CHEMICALS & LAB SUPPLIES	1,179,293	1,300,000	1,380,000
Total - COMMODITIES	1,215,822	1,339,200	1,419,200
CAPITAL OUTLAY:			
510.561.54300 COMPUTERS/OTHER PERIPHERALS	220	2,366	2,366
510.561.54310 AUTOS & TRUCKS DEPR	8,503	8,500	8,500
510.561.54311 RADIO DEPRECIATION	155	155	163
510.561.54320 OFFICE MACHINERY & EQUIP	-	2,000	2,000
510.561.54360 OTHER EQUIPMENT	2,796	2,000	2,000
510.561.54370 COMPUTER SOFTWARE	2,936	2,000	2,000
Total - CAPITAL OUTLAY	14,610	17,021	17,029
Grand Total	\$ 3,240,013	\$ 3,865,644	\$ 4,030,489

**WATER FUND
WATER MAINTENANCE**

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
PERSONNEL:				
PUBLIC WORKS SUPERINTENDENT (173)		1	1	1
ADMINISTRATIVE ASSISTANT (184)		1	1	1
CITY ENGINEER (169)		0	0	0.25
ASSISTANT CITY ENGINEER (172)		0	0	0.25
SENIOR ENGINEERING CONSTRUCTION INSPECTOR (177)		0	0	0.25
ENGINEERING CONSTRUCTION INSPECTOR (181)		0	0	0.25
PUBLIC WORKS LEADER (179)		2	2	2
EQUIPMENT OPERATOR (PW4)		7	7	7
MAINTENANCE WORKER (PW3)		4	4	4
SEASONAL MOWING INSPECTOR		36 hrs	36 hrs	36 hrs
ASSISTANT CITY MANAGER (164)		0	0.25	0
PERSONAL SERVICES:				
510.562.51110	SALARIES & WAGES	\$ 867,156	\$ 944,852	\$ 1,077,164
510.562.51120	OVERTIME WAGES	73,251	60,000	60,000
510.562.51211	PERS	129,351	140,679	150,803
510.562.51220	WORKERS COMPENSATION	20,525	40,194	45,851
510.562.51230	GROUP HEALTH INSURANCE	207,796	215,915	226,401
510.562.51250	CLOTHING ALLOWANCE	8,743	9,300	8,350
510.562.51270	MEDICARE-CITY SHARE	13,434	14,570	16,621
510.562.51275	LIFE INSURANCE	1,455	1,679	1,683
510.562.51280	AFSCME CARE PLAN	10,710	8,415	8,415
	Total - PERSONAL SERVICES	1,332,420	1,435,604	1,595,288
CONTRACTUAL SERVICES:				
510.562.52110	TRAVEL & TRAINING	3,511	10,000	10,000
510.562.52210	UTILITIES-GAS & ELECTRIC	9,302	18,500	18,500
510.562.52222	TELEPHONE LINE CHARGES	8,659	20,000	20,000
510.562.52310	MUNICIPAL GARAGE CHARGES	123,661	100,800	100,800
510.562.52330	RADIO MAINTENANCE	4,335	4,335	4,551
510.562.52480	OTHER PROFESSIONAL SERVICES	28,823	35,000	35,000
510.562.52490	OUTSIDE PRINTING	176	500	1,000
510.562.52510	MAINTENANCE OF EQUIP	1,527	2,500	2,500
510.562.52520	MAINTENANCE OF FACILITIES	9,746	25,000	25,000
510.562.52810	PROPERTY TAXES	777	3,000	3,000
510.562.52820	LICENSES & PERMITS	436	500	500
510.562.52920	MEMBERSHIPS BOOKS PERIODICALS	720	750	750
510.562.52970	UNIFORM RENTAL SERVICE	2,536	3,500	3,500
	Total - CONTRACTUAL SERVICES	194,209	224,385	225,101
COMMODITIES:				
510.562.53100	OFFICE SUPPLIES	1,368	2,000	2,000
510.562.53220	DRUGS/MEDICAL SUPPLIES	159	200	200
510.562.53230	PURCHASE OF UNIFORMS	2,801	4,000	4,000
510.562.53250	CLEANING SUPPLIES	984	2,000	2,000
510.562.53295	TRAFFIC CONTROL SUPPLIES	2,341	3,000	3,000
510.562.53510	SUPPLIES TO MAINTAIN EQUIP	4,046	9,000	9,000
510.562.53520	SUPPLIES TO MAINTAIN BLDGS	1,385	-	-
510.562.53525	WATER MAINTENANCE SUPPLIES	190,973	228,729	227,729
510.562.53610	SMALL TOOLS & EQUIPMENT	4,177	4,000	4,000
510.562.53620	MAJOR TOOLS & EQUIPMENT	7,683	14,000	14,000
	Total - COMMODITIES	215,917	266,929	265,929
CAPITAL OUTLAY:				
510.562.54310	AUTOS & TRUCKS DEPR	119,845	119,845	119,845
510.562.54311	RADIO DEPRECIATION	1,938	1,938	2,035
510.562.54530	WATER PLANT & DISTRIBUTION	69,097	80,000	80,000
	Total - CAPITAL OUTLAY	190,880	201,783	201,880
	Grand Total	\$ 1,933,426	\$ 2,128,701	\$ 2,288,198

WATER FUND
DEBT SERVICE, ADMINISTRATIVE SERVICES & TRANSFERS

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
DEBT SERVICE				
	DEBT SERVICE:			
510.901.57110	BOND PRINCIPAL	\$ 225,000	\$ 230,000	\$ 240,000
510.901.57310	INTEREST ON BONDS	68,150	61,400	52,200
	Total - DEBT SERVICE	293,150	291,400	292,200
	Grand Total	\$ 293,150	\$ 291,400	\$ 292,200

ADMINISTRATIVE SERVICES

	CONTRACTUAL SERVICES:			
510.902.52345	ADMINISTRATIVE FEES	\$ 1,536,710	\$ 1,681,510	\$ 1,777,778
510.902.52346	HEALTH ADMIN FEES	27,471	28,295	29,710
	Total - CONTRACTUAL SERVICES	1,564,181	1,709,805	1,807,488
	Grand Total	\$ 1,564,181	\$ 1,709,805	\$ 1,807,488

TRANSFERS

	TRANSFERS:			
510.915.58190	TRANS TO COMPUTER REPLACEMENT	43,969	45,288	46,647
510.915.58210	TRANS TO WATER CAPITAL RESERVE	2,451,786	2,690,293	2,910,031
510.915.58211	TRANS TO AIRPORT	237,122	244,235	251,562
	Total - TRANSFERS	2,732,877	2,979,816	3,208,240
	Grand Total	\$ 2,732,877	\$ 2,979,816	\$ 3,208,240

STORM WATER FUND

Revenues	2023 Actual	2024 Budget	2025 Budget
Storm Water Charges	\$ 2,416,747	\$ 2,575,708	\$ 2,575,708
Interest Income	20,838	2,570	4,916
Miscellaneous Revenue	2,672	-	-
Total	\$ 2,440,256	\$ 2,578,278	\$ 2,580,624

Table 8.4 Storm Water Fund Revenues for 2023-2025

Division Expenditures	2023 Actual	2024 Budget	2025 Budget
Storm Water Maintenance	\$ 1,182,706	\$ 1,475,594	\$ 1,639,712
Transfer	1,225,000	1,050,000	925,000
Administrative Support	117,224	118,396	119,580
Total	\$ 2,524,930	\$ 2,643,990	\$ 2,684,292

Table 8.5 Storm Water Fund division expenditures for 2023-2025

Storm Water Fund 2025

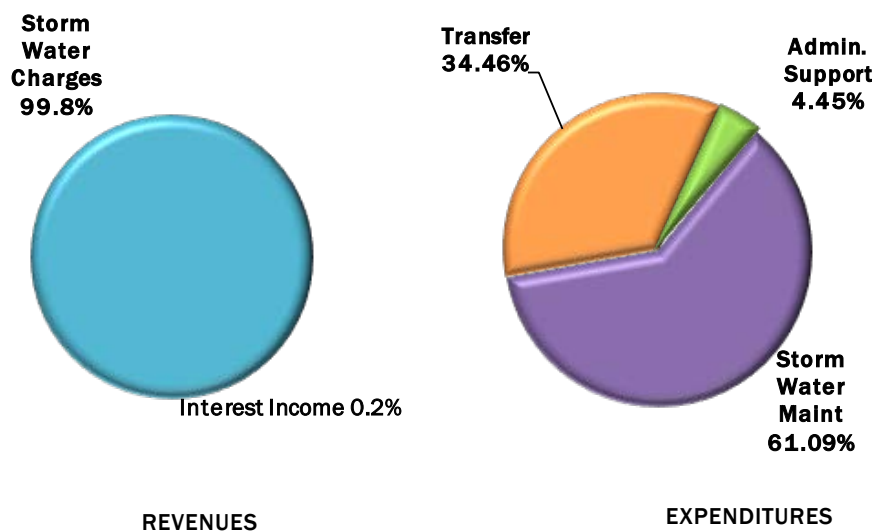


Figure 8.3 Storm Water Fund revenues and division expenditures for year 2025

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; 5,700 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 2025 Budget per Capita - \$31.76

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 Waste Water Treatment Plant

Repair and replacement of aging storm water and combined system infrastructure

FUND SUMMARY FOR FUND 515
STORM WATER FUND

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$805,833	\$721,158	\$655,446
Charges for Services	\$2,416,747	\$2,575,708	\$2,575,708
Interest Income	20,838	2,570	4,916
Reimbursements	2,672	-	-
TOTAL REVENUES	\$2,440,256	\$2,578,278	\$2,580,624
TOTAL RESOURCES	\$3,246,089	\$3,299,436	\$3,236,070
EXPENDITURES:			
Personal Services	\$669,664	\$892,955	\$1,054,166
Contractual Services	317,777	340,108	342,993
Commodities	64,634	111,700	111,700
Capital Outlay	130,631	130,831	130,853
Transfers	1,342,224	1,168,396	1,044,580
TOTAL EXPENDITURES	\$2,524,930	\$2,643,990	\$2,684,292
ENDING BALANCE DECEMBER 31	\$721,158	\$655,446	\$551,778

ENTERPRISE FUNDS
STORM WATER FUND – STORM WATER MAINTENANCE

STORM WATER FUND
STORM WATER MAINTENANCE

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
PERSONNEL:				
PUBLIC WORKS SUPERINTENDENT (173)		1	1	1
PUBLIC WORKS LEADER (179)		1	1	0.5
CITY ENGINEER (169)		0	0	0.25
ASSISTANT CITY ENGINEER (172)		0.5	0.5	0.25
SENIOR ENGINEERING CON. INS. (177)		0	0	0.25
ENGINEERING CON. INS. (181)		0	0	0.25
EQUIPMENT OPERATOR (PW4)		3	3	3
MAINTENANCE WORKER (PW3)		3	3	3
GROUPS TECHNICIAN (PW5)		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	\$ 492,305	\$ 613,393	\$ 703,513
515.461.51120	OVERTIME WAGES	18,729	22,000	22,000
515.461.51211	PERS	67,484	88,955	98,492
515.461.51220	WORKERS' COMPENSATION	14,087	25,416	29,289
515.461.51230	GROUP HEALTH INSURANCE	58,200	122,630	168,711
515.461.51231	HEALTH SAVINGS ACCOUNT	-	-	10,067
515.461.51250	CLOTHING ALLOWANCE	4,471	5,650	5,400
515.461.51270	MEDICARE-CITY SHARE	7,304	9,213	10,617
515.461.51275	LIFE INSURANCE	836	1,108	1,105
515.461.51280	AFSCME CARE PLAN	6,248	4,590	4,972
	Total - PERSONAL SERVICES	669,664	892,955	1,054,166
CONTRACTUAL SERVICES:				
515.461.52110	TRAVEL & TRAINING	912	2,000	2,000
515.461.52111	MANDATORY TRAINING	839	-	-
515.461.52210	UTILITIES-GAS & ELECTRIC	13,664	15,000	15,000
515.461.52222	TELEPHONE LINE CHARGES	1,941	3,900	6,000
515.461.52310	MUNICIPAL GARAGE CHARGES	79,040	78,000	78,000
515.461.52330	RADIO MAINTENANCE	708	708	743
515.461.52480	OTHER PROFESSIONAL SERVICES	9,513	11,000	11,000
515.461.52481	CONTRACTUAL MOWING	209,037	220,000	220,000
515.461.52510	MAINTENANCE OF EQUIP	599	500	500
515.461.52520	MAINTENANCE OF FACILITIES	361	6,000	6,000
515.461.52820	LICENSES & PERMITS	109	250	1,000
515.461.52920	MEMBERSHIPS,BOOKS,PERIODICALS	35	250	250
515.461.52970	UNIFORM RENTAL SERVICE	1,019	2,500	2,500
	Total - CONTRACTUAL SERVICES	317,777	340,108	342,993
COMMODITIES:				
515.461.53100	OFFICE SUPPLIES	400	400	400
515.461.53220	DRUGS/MEDICAL SUPPLIES	62	100	100
515.461.53230	PURCHASE OF UNIFORMS	1,312	500	500
515.461.53250	CLEANING SUPPLIES	40	200	200
515.461.53295	TRAFFIC CONTROL SUPPLIES	424	2,500	2,500
515.461.53510	SUPPLIES TO MAINTAIN EQUIPMENT	8,000	10,000	10,000
515.461.53525	STORM WATER SUPPLIES	42,492	73,000	73,000
515.461.53610	SMALL TOOLS & EQUIPMENT	4,730	10,000	10,000
515.461.53620	MAJOR TOOLS & EQUIPMENT	7,174	15,000	15,000
	Total - COMMODITIES	64,634	111,700	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	468
	Total - CAPITAL OUTLAY	130,631	130,831	130,853
Grand Total		\$ 1,182,706	\$ 1,475,594	\$ 1,639,712

STORM WATER FUND
ADMINISTRATIVE SERVICES & TRANSFERS

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
ADMINISTRATIVE SERVICES				
	CONTRACTUAL SERVICES:			
515.902.52345	ADMINISTRATIVE FEES	\$ 117,224	\$ 118,396	\$ 119,580
	Total - CONTRACTUAL SERVICES	117,224	118,396	119,580
	Grand Total	\$ 117,224	\$ 118,396	\$ 119,580
TRANSFERS				
	TRANSFERS:			
515.915.58307	TRANSFER TO SW CAPITAL RESERVE	\$ 1,225,000	\$ 1,050,000	\$ 925,000
	Grand Total	\$1,225,000	\$1,050,000	\$925,000

SEWER FUND 2025

Revenues	2023 Actual	2024 Budget	2025 Budget
Sewer Charges	\$ 14,045,689	\$ 16,679,826	\$ 16,722,447
Interest Income	94,919	38,515	20,100
Miscellaneous Revenue	10,433	0	15,302
Total	\$ 14,151,041	\$ 16,718,341	\$ 16,757,849

Table 8.6 Sewer Fund Revenues for 2023-2025

Division Expenditures	2023 Actual	2024 Budget	2025 Budget
Public Works & Utilities Admin	\$ 792,013	\$ 1,051,307	\$ 1,083,930
Sewer Administration	360,811	572,868	628,511
Wastewater Treatment	3,239,965	3,757,016	3,927,277
Sewer Maintenance	1,196,937	1,635,586	1,728,085
Debt Service	868,868	876,218	870,037
Administrative Services	1,564,181	1,709,805	1,807,488
Transfers	7,503,171	7,529,082	6,956,074
Total	\$ 15,525,947	\$ 17,131,882	\$ 17,001,402

Table 8.7 Sewer Fund division expenditures for 2023-2025

Sewer Fund 2025

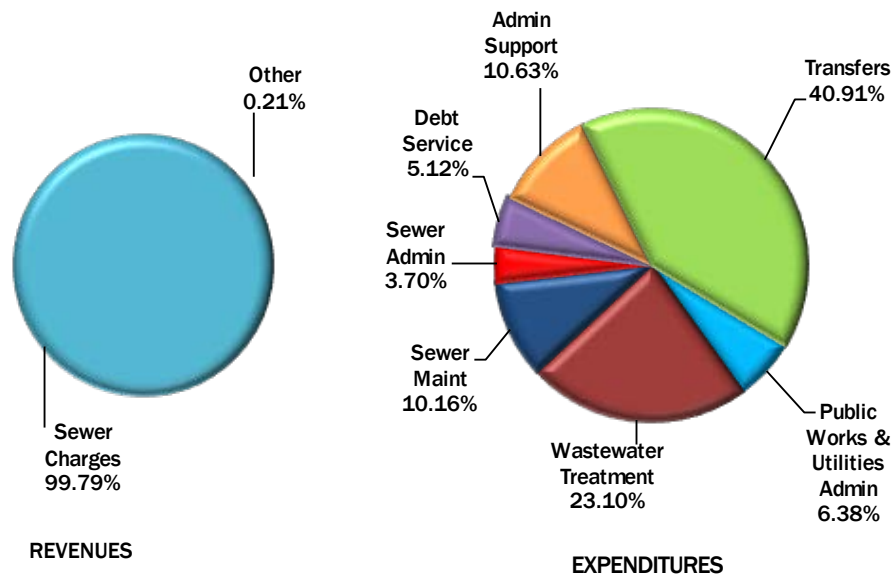


Figure 8.4 Sewer Fund revenues and division expenditures for year 2025

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 2025 Budget per Capita - \$20.99

Public Works & Utilities Administration Division Goals and Objectives

Recruit and retain qualified Department employees and commence succession planning for a number of key employees eligible for retirement.

Continue implementation of Long Term Control Plan

Continue implementation of Water System Reliability Improvements

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 2025 Budget per Capita - \$76.07

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 2025 Budget per Capita - \$31.76

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**

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$3,526,175	\$2,151,269	\$1,737,728
REVENUES:			
Charges for Services	\$14,045,689	\$16,679,826	\$16,722,447
Interest Income	94,919	38,515	20,100
Reimbursements	10,433	0	15,302
TOTAL REVENUES	\$14,151,041	\$16,718,341	\$16,757,849
TOTAL RESOURCES	\$17,677,216	\$18,869,610	\$18,495,577
EXPENDITURES:			
Personal Services	\$3,313,174	\$3,971,973	\$4,370,826
Contractual Services	1,294,406	1,822,258	1,774,085
Commodities	781,100	1,026,182	1,024,482
Capital Outlay	201,047	196,364	198,410
Debt Service	868,868	876,218	870,037
Transfers	9,067,352	9,238,887	8,763,562
TOTAL EXPENDITURES	\$15,525,947	\$17,131,882	\$17,001,402
ENDING BALANCE DECEMBER 31	\$2,151,269	\$1,737,728	\$1,494,175

SEWER FUND
SEWER ADMINISTRATION

	Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
PERSONNEL:			
ASSISTANT FINANCE DIRECTOR (173)	1	1	1
UTILITY BILLING SUPERVISOR (177)	0	1	1
CUSTOMER RELATIONS SPECIALIST (187)	1	1	0
SENIOR ACCOUNT CLERK (186)	1	1	2
PERSONAL SERVICES:			
520.580.51110 SALARIES AND WAGES	\$ 131,179	\$ 232,875	\$ 261,762
520.580.51120 OVERTIME WAGES	363	5,445	6,000
520.580.51211 PERS	17,369	33,365	36,647
520.580.51220 WORKERS COMPENSATION	4,481	9,533	10,710
520.580.51230 GROUP HEALTH INSURANCE	26,800	74,707	52,990
520.580.51231 HEALTH SAVINGS ACCOUNT	-	-	33,218
520.580.51270 MEDICARE - CITY SHARE	1,841	3,456	3,883
520.580.51275 LIFE INSURANCE	541	861	811
Total - PERSONAL SERVICES	182,573	360,242	406,021
CONTRACTUAL SERVICES:			
520.580.52110 TRAVEL & TRAINING	-	100	2,920
520.580.52120 EMPLOYEE MILEAGE REIMBURSEMENT	-	100	100
520.580.52222 TELEPHONE LINE CHARGES	-	220	-
520.580.52230 POSTAGE & POSTAL CHARGES	37,464	51,000	51,000
520.580.52330 RADIO MAINTENANCE	228	228	239
520.580.52480 OTHER PROFESSIONAL SERVICES	73,570	79,000	79,000
520.580.52490 OUTSIDE PRINTING	7,002	14,000	14,000
520.580.52520 MAINTENANCE OF LAND & BUILDINGS	5,871	5,000	5,000
520.580.52660 PROPERTY INSURANCE	44,743	42,000	50,000
520.580.52920 MEMBERSHIPS, BOOKS, & PERIODICALS	-	75	325
520.580.52960 EMPLOYEE TUITION REIMBURSEMENT	-	-	500
520.580.52980 MISC CONTRACTUAL SERVICES	5,636	7,000	7,000
Total - CONTRACTUAL SERVICES	174,514	198,723	210,084
COMMODITIES:			
520.580.53100 OFFICE SUPPLIES	475	7,500	5,000
520.580.53250 CLEANING SUPPLIES	25	100	100
520.580.53510 SUPPLIES TO MAINTAIN EQUIPMENT	2,168	2,000	3,000
Total - COMMODITIES	2,668	9,600	8,100
CAPITAL OUTLAY:			
520.580.54311 RADIO DEPRECIATION	53	53	56
520.580.54320 OFFICE MACHINERY & EQUIPMENT	1,004	3,500	3,500
520.580.54370 COMPUTER SOFTWARE	-	750	750
Total - CAPITAL OUTLAY	1,057	4,303	4,306
Grand Total	\$ 360,811	\$ 572,868	\$ 628,511

**SEWER FUND
WATER RECLAMATION**

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
PERSONNEL:				
WATER RECLAMATION MANAGER (172)		1	1	1
PROCESS CONTROL SUPERVISOR (185)		1	1	1
LABORATORY ANALYST (178)		1	1	1
ASSISTANT LAB ANALYST (172)		0	0	1
WATER RECLAMATION MECHANIC (179)		4	4	4
TREATMENT PLANT OPERATOR, CLASS III (178)		1	1	1
TREATMENT PLANT OPERATOR, CLASS II (181)		1	1	1
TREATMENT PLANT OPERATOR, CLASS I (185)		4	5	5
TREATMENT PLANT OPERATOR (187)		2	1	1
INTERN (207)		1	1	0
ADMINISTRATIVE ASSISTANT (184)		1	1	1
WATER RECLAMATION MAINTENANCE SUPERVISOR (180)		1	1	1
PERSONAL SERVICES:				
520.581.51110	SALARIES & WAGES	\$ 1,064,306	\$ 1,102,947	\$ 1,286,867
520.581.51120	OVERTIME WAGES	48,712	59,000	59,000
520.581.51211	PERS	150,263	162,673	180,161
520.581.51220	WORKERS' COMPENSATION	24,183	46,478	54,195
520.581.51230	GROUP HEALTH INSURANCE	256,848	253,452	271,580
520.581.51250	CLOTHING ALLOWANCE	10,412	11,200	9,000
520.581.51270	MEDICARE-CITY SHARE	15,784	16,848	19,646
520.581.51275	LIFE INSURANCE	3,329	3,443	3,650
	Total - PERSONAL SERVICES	1,573,837	1,656,041	1,884,099
CONTRACTUAL SERVICES:				
520.581.52110	TRAVEL & TRAINING	2,002	5,000	3,500
520.581.52120	EMPLOYEE MILEAGE REIMB	-	500	500
520.581.52125	EMPLOYEE DEVELOPMENT	730	800	800
520.581.52210	UTILITIES-GAS & ELECTRIC	513,671	630,000	630,000
520.581.52222	TELEPHONE LINE CHARGES	17,313	12,000	15,000
520.581.52310	MUNICIPAL GARAGE CHARGES	10,641	12,300	12,300
520.581.52330	RADIO MAINTENANCE	1,693	1,693	1,777
520.581.52480	OTHER PROFESSIONAL SERVICE	59,911	120,000	100,000
520.581.52510	MAINTENANCE OF EQUIP	125,592	200,000	150,000
520.581.52520	MAINTENANCE OF FACILITIES	33,723	40,000	40,000
520.581.52810	PROPERTY TAXES	1,581	1,700	7,500
520.581.52820	LICENSES AND PERMITS	4,626	21,000	24,000
520.581.52920	MEMBERSHIPS, BOOKS & PERIODICALS	210	3,500	3,500
520.581.52980	MISC CONTRACTUAL SERVICE	124,260	250,000	250,000
	Total - CONTRACTUAL SERVICES	895,953	1,298,493	1,238,877
COMMODITIES:				
520.581.53100	OFFICE SUPPLIES	1,576	2,500	2,300
520.581.53220	DRUGS/MEDICAL SUPPLIES	140	600	400
520.581.53230	PURCHASE OF UNIFORMS	2,370	1,800	1,800
520.581.53250	CLEANING SUPPLIES	1,445	2,000	2,000
520.581.53340	LUBRICANTS	-	-	-
520.581.53510	SUPPLIES TO MAINTAIN EQUIP	96,585	135,000	135,000
520.581.53520	SUPPLIES TO MAINTAIN BUILDINGS	157	-	-
520.581.53610	SMALL TOOLS & EQUIPMENT	-	-	-
520.581.53620	MAJOR TOOLS & EQUIP	16,200	15,000	15,000
520.581.53710	CHEMICALS & LAB SUPPLIES	577,888	624,000	624,200
	Total - COMMODITIES	696,362	780,900	780,700
CAPITAL OUTLAY:				
520.581.54300	COMPUTER & OTHER PERIPHERALS	3,878	5,000	7,000
520.581.54310	AUTOS AND TRUCKS DEPR	16,203	16,200	16,200
520.581.54311	RADIO DEPRECIATION	382	382	401
520.581.54320	OFFICE MACHINERY & EQUIPMENT	-	-	-
520.581.54340	PURCHASE OF VEHICLES	53,351	-	-
	Total - CAPITAL OUTLAY	73,813	21,582	23,601
	Grand Total	\$3,239,965	\$3,757,016	\$3,927,277

**SEWER FUND
SEWER MAINTENANCE**

	Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
PERSONNEL:			
ASSISTANT PUBLIC WORKS SUPT/SAFETY (176)	1	1	1
PUBLIC WORKS LEADER (179)	1	1	2
EQUIPMENT OPERATOR (PW4)	4	4	4
MAINTENANCE WORKER (PW3)	4	4	4
PERSONAL SERVICES:			
520.582.51110 SALARIES & WAGES	\$ 563,108	\$ 628,572	695,058
520.582.51120 OVERTIME WAGES	18,006	42,225	42,225
520.582.51211 PERS	81,002	93,912	97,308
520.582.51220 WORKERS' COMPENSATION	13,603	26,832	29,743
520.582.51230 GROUP HEALTH INSURANCE	115,363	140,599	158,895
520.582.51250 CLOTHING ALLOWANCE	5,310	6,200	6,300
520.582.51270 MEDICARE-CITY SHARE	8,327	9,727	10,782
520.582.51275 LIFE INSURANCE	803	946	1,095
520.582.51280 AFSCME CARE PLAN	4,271	6,120	6,120
Total - PERSONAL SERVICES	809,792	955,133	1,047,526
CONTRACTUAL SERVICES:			
520.582.52110 TRAVEL & TRAINING	2,656	10,000	10,000
520.582.52210 UTILITIES-GAS & ELECTRIC	16,408	18,500	18,500
520.582.52222 TELEPHONE LINE CHARGES	3,437	10,000	10,000
520.582.52310 MUNICIPAL GARAGE CHARGES	63,143	97,000	97,000
520.582.52330 RADIO MAINTENANCE	1,642	1,642	1,724
520.582.52480 OTHER PROFESSIONAL SERVICES	64,549	95,000	95,000
520.582.52490 OUTSIDE PRINTING	169	200	200
520.582.52510 MAINTENANCE OF EQUIP	2,913	4,500	4,500
520.582.52520 MAINTENANCE OF FACILITIES	22,852	35,000	35,000
520.582.52820 LICENSES AND PERMITS	209	700	700
520.582.52920 MEMBERSHIPS, BOOKS, & PERIODICALS	-	350	350
520.582.52970 UNIFORM RENTAL SERVICE	1,763	3,000	3,000
Total - CONTRACTUAL SERVICES	179,741	275,892	275,974
COMMODITIES:			
520.582.53100 OFFICE SUPPLIES	399	1,000	1,000
520.582.53220 DRUGS/MEDICAL SUPPLIES	368	600	600
520.582.53230 PURCHASE OF UNIFORMS	1,213	3,000	3,000
520.582.53250 CLEANING SUPPLIES	1,862	3,000	3,000
520.582.53295 TRAFFIC CONTROL SUPPLIES	3,598	4,000	4,000
520.582.53510 SUPPLIES TO MAINTAIN EQUIPMENT	7,550	10,000	10,000
520.582.53525 SEWER MAINTENANCE SUPPLIES	46,551	185,482	185,482
520.582.53610 SMALL TOOLS & EQUIPMENT	7,018	7,000	7,000
520.582.53620 MAJOR TOOLS & EQUIPMENT	12,669	20,000	20,000
Total - COMMODITIES	81,228	234,082	234,082
CAPITAL OUTLAY:			
520.582.54310 AUTOS AND TRUCK DEPR	119,999	120,000	120,000
520.582.54311 RADIO DEPRECIATION	479	479	503
520.582.54540 WWTP & SEWERS	5,699	50,000	50,000
Total - CAPITAL OUTLAY	126,177	170,479	170,503
Grand Total	\$ 1,196,937	\$ 1,635,586	\$ 1,728,085

**SEWER FUND
PUBLIC WORKS & UTILITIES ADMINISTRATION**

	Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
PERSONNEL:			
PUBLIC WORKS & UTILITIES DIRECTOR (164)	1	1	1
ASSISTANT PUBLIC WORKS & UTILITIES DIRECTOR (169)	1	1	1
ASSISTANT CITY MANAGER (167)	0	0.25	0
NATURAL RESOURCES COORDINATOR (176)	1	1	1
CONTRACTS ADMINISTRATOR (180)	1	1	1
ADMINISTRATIVE ASSISTANT (184)	1	1	1
CITY ENGINEER (169)	0.5	0.5	0.25
ASSISTANT CITY ENGINEER (172)	0	0	0.25
SEN. ENGINEERING CON. INSPECTOR (177)	0	0	0.25
ENGINEERING CON. INSPECTOR (181)	0	0	0.25
ENGINEER (177)	2	2	2
PERSONAL SERVICES:			
520.583.51110 SALARIES & WAGES	\$ 546,294	\$ 715,068	\$ 741,199
520.583.51120 OVERTIME WAGES	6,441	1,000	1,000
520.583.51211 PERS	72,935	100,250	103,768
520.583.51220 WORKERS' COMPENSATION	13,192	28,643	29,748
520.583.51230 GROUP HEALTH INSURANCE	98,439	142,571	143,782
520.583.51250 CLOTHING ALLOWANCE	500	700	1,125
520.583.51270 MEDICARE-CITY SHARE	7,785	10,383	10,784
520.583.51275 LIFE INSURANCE	1,386	1,942	1,774
Total - PERSONAL SERVICES	746,972	1,000,557	1,033,180
CONTRACTUAL SERVICES:			
520.583.52110 TRAVEL & TRAINING	-	1,500	1,500
520.583.52120 EMPLOYEE MILEAGE REIMBURSEMENT	-	150	150
520.583.52222 TELEPHONE LINE CHARGES	1,650	1,750	1,750
520.583.52480 OTHER PROFESSIONAL SERVICE	42,299	45,000	45,000
520.583.52490 OUTSIDE PRINTING	250	250	250
520.583.52920 MEMBERSHIPS,BOOKS & PERIODICALS	-	500	500
Total - CONTRACTUAL SERVICES	44,199	49,150	49,150
COMMODITIES:			
520.583.53100 OFFICE SUPPLIES	842	1,000	1,000
520.583.53510 SUPPLIES TO MAINTAIN EQUIPMENT	-	600	600
Total - COMMODITIES	842	1,600	1,600
Grand Total	\$ 792,013	\$ 1,051,307	\$ 1,083,930

SEWER FUND
DEBT SERVICE, ADMINISTRATIVE FEES & TRANSFERS

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
DEBT SERVICE				
	DEBT SERVICE:			
520.901.57110	PRINCIPAL PAYMENT	\$ 689,000	\$ 715,000	\$ 740,000
520.901.57310	INTEREST ON BONDS	179,868	161,218	130,037
	Total - DEBT SERVICE	868,868	876,218	870,037
	Grand Total	\$ 868,868	\$ 876,218	\$ 870,037
ADMINISTRATIVE SERVICES				
	CONTRACTUAL SERVICES:			
520.902.52345	ADMINISTRATIVE FEES	\$ 1,536,710	\$ 1,681,510	\$ 1,777,778
520.902.52346	HEALTH ADMIN FEES	27,471	28,295	29,710
	Total - CONTRACTUAL SERVICES	1,564,181	1,709,805	1,807,488
	Grand Total	\$1,564,181	\$1,709,805	\$1,807,488
TRANSFERS				
	TRANSFERS:			
520.915.58190	TRANS TO COMPUTER REPL.	\$ 43,969	\$ 45,288	\$ 46,647
520.915.58220	TRANS TO SEWER CAPITAL RES.	7,459,202	7,483,794	6,909,427
	Total - TRANSFERS	7,503,171	7,529,082	6,956,074
	Grand Total	\$ 7,503,171	\$ 7,529,082	\$ 6,956,074

FUND SUMMARY FOR FUND 525
AIRPORT FUND

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$ 419,744	\$ 378,261	\$ 477,684
REVENUES:			
Charges for Services	\$ -	\$ 159,825	\$ 12,000
Rentals & Leases	310,700	300,000	348,000
Transfers	453,671	444,235	251,562
TOTAL REVENUES	\$ 764,371	\$ 904,060	\$ 611,562
TOTAL RESOURCES	\$ 1,184,115	\$ 1,282,321	\$ 1,089,246
EXPENDITURES:			
Personal Services	\$ 101,535	\$ 105,137	\$ 136,553
Contractual Services	592,614	655,500	779,000
Commodities	13,899	34,000	31,000
Capital Outlay	67,806	10,000	35,000
Transfers	30,000	-	-
TOTAL EXPENDITURES	\$ 805,854	\$ 804,637	\$ 981,553
ENDING BALANCE DECEMBER 31	\$ 378,261	\$ 477,684	\$ 107,693

**ENTERPRISE FUNDS
AIRPORT FUND – AIRPORT OPERATIONS**

**AIRPORT FUND
AIRPORT OPERATIONS**

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
PERSONNEL:				
AIRPORT MANAGER (176)				
		1	1	1
PERSONAL SERVICES:				
525.525.51110	SALARIES AND WAGES	\$ 88,593	\$ 87,837	\$ 97,878
525.525.51120	OVERTIME WAGES	-	-	-
525.525.51211	PERS	9,701	12,297	13,703
525.525.51220	WORKERS COMPENSATION	1,788	3,514	3,915
525.525.51230	GROUP HEALTH INSURANCE	-	-	19,435
525.525.51270	MEDICARE-CITY SHARE	1,285	1,274	1,419
525.525.51275	LIFE INSURANCE	169	215	203
	Total - PERSONAL SERVICES	101,535	105,137	136,553
525.525.52110	TRAVEL AND TRAINING	350	5,000	5,000
525.525.52210	UTILITIES-GAS & ELECTRIC	81,837	80,000	80,000
525.525.52222	TELEPHONE LINE CHARGES	385	1,000	0
525.525.52310	MUNICIPAL GARAGE CHARGES	21,817	15,000	15,000
525.525.52410	LEGAL SERVICES	-	-	-
525.525.52480	OTHER PROFESSIONAL SERVICE	327,471	200,000	250,000
525.525.52510	MAINTENANCE OF EQUIP	18,651	45,000	35,000
525.525.52520	MAINTENANCE OF LAND & BUILDINGS	86,724	250,000	300,000
525.525.52685	AIRPORT LIABILITY INSURANCE	10,030	11,500	22,500
525.525.52810	PROPERTY TAXES	45,076	47,000	70,000
525.525.52820	LICENSES AND PERMITS	-	-	300
525.525.52920	MEMBERSHIPS, BOOKS, PERIODICALS	275	1,000	1,200
	Total - CONTRACTUAL SERVICES	592,614	655,500	779,000
COMMODITIES:				
525.525.53100	OFFICE SUPPLIES	44	1,000	1,000
525.525.53510	SUPPLIES TO MAINTAIN EQUIP	6,582	15,000	15,000
525.525.53520	SUPPLIES TO MAINTAIN BUILDINGS	7,273	18,000	15,000
	Total - COMMODITIES	13,899	34,000	31,000
CAPITAL OUTLAY:				
525.525.54200	IMPROVE OTHER THAN BUILDINGS	-	-	5,000
525.525.54340	PURCHASE OF VEHICLES	-	-	10,000
525.525.54350	PURCHASE OF EQUIPMENT	57,807	-	10,000
525.525.54310	AUTO DEPRECIATION	9,999	10,000	10,000
525.525.54400	BUILDINGS AND OTHER STRUCTURES	-	-	-
	Total - CAPITAL OUTLAY	67,806	10,000	35,000
	Grand Total	775,854	804,637	981,553

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
TRANSFERS				
	TRANSFERS:			
525.915.58294	TRANS TO AIRPORT CAPITAL IMPROVEMENT	\$ -	\$ -	\$ -
	Total - TRANSFERS	<u>\$ 30,000</u>	<u>\$ -</u>	<u>\$ -</u>
	Grand Total	\$ 30,000	\$ -	\$ -

**FUND SUMMARY FOR FUND 530
TRANSIT FUND**

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$544,615	\$252,431	\$384,693
REVENUES:			
Intergovernmental	4,342,865	5,825,099	4,177,471
Transfers	774	-	-
Miscellaneous Revenue	-	-	-
TOTAL REVENUES	<u>\$4,343,639</u>	<u>\$5,825,099</u>	<u>\$4,177,471</u>
TOTAL RESOURCES	\$4,888,253	\$6,077,530	\$4,562,164
EXPENDITURES:			
Personal Services	\$114,229	\$123,164	\$25,515
Contractual Services	1,481,134	3,394,611	3,790,855
Commodities	3,187	10,300	5,800
Capital Outlay	3,037,272	2,164,762	308,000
TOTAL EXPENDITURES	<u>\$4,635,822</u>	<u>\$5,692,837</u>	<u>\$4,130,170</u>
ENDING BALANCE DECEMBER 31	\$252,431	\$384,693	\$431,994

**PUBLIC TRANSPORTATION FUND
PUBLIC TRANSPORTATION**

	Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
PERSONNEL:			
BUS DRIVER (TR1)	1	1	0
BUS DRIVER PART TIME	20,800 HRS	20,800 HRS	20,800 HRS
PERSONAL SERVICES:			
530.530.51110 SALARIES & WAGES	\$ 69,906.82	\$ 68,320	\$ 21,361
530.530.51120 OVERTIME WAGES	16,558	20,600	0
530.530.51211 PERS	11,954	12,449	2,990
530.530.51220 WORKERS' COMPENSATION	4,141	8,000	854
530.530.51230 GROUP HEALTH INSURANCE	8,944	9,500	0
530.530.51240 UNEMPLOYMENT COMPENSATION	-	1,717	0
530.530.51250 CLOTHING ALLOWANCE	600	600	0
530.530.51270 MEDICARE-CITY SHARE	1,235	1,152	310
530.530.51275 LIFE INSURANCE	61	77	0
530.530.51280 AFSCME CARE PLAN	829	749	0
Total - PERSONAL SERVICES	114,229	123,164	25,515
CONTRACTUAL SERVICES:			
530.530.52210 UTILITIES-GAS & ELECTRIC	10,803	10,100	10,900
530.530.52222 TELEPHONE LINE CHARGES	4,145	9,000	15,180
530.530.52310 MUNICIPAL GARAGE CHARGES	258,096	180,000	250,000
530.530.52330 RADIO MAINTENANCE	-	5,000	2,755
530.530.52480 OTHER PROFESSIONAL SERVICES	1,168,472	2,926,419	3,380,000
530.530.52510 MAINTENANCE OF EQUIPMENT	6,705	126,240	45,300
530.530.52520 MAINTENANCE OF FACILITIES	16,291	60,000	18,000
530.530.52810 PROPERTY TAXES	1,917	2,222	2,200
530.530.52880 OTHER OPERATING COSTS	14,705	74,630	65,500
530.530.52920 MEMBERSHIPS,BOOKS & PERIODICAL	-	1,000	1,020
Total - CONTRACTUAL SERVICES	1,481,134	3,394,611	3,790,855
COMMODITIES:			
530.530.53100 OFFICE SUPPLIES	-	1,200	1,200
530.530.53250 CLEANING SUPPLIES	3,187	3,600	-
530.530.53295 TRAFFIC CONTROL SUPPLIES	-	-	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	-
Total - COMMODITIES	3,187	10,300	5,800
CAPITAL OUTLAY:			
530.530.54340 PURCHASE OF VEHICLES	3,037,272	2,164,762	138,000
530.530.55406 CAPITAL TRANSIT (ARRA)	-	-	170,000
Total - CAPITAL OUTLAY	3,037,272	2,164,762	308,000
Grand Total	\$4,635,822	\$5,692,837	\$4,130,170

**FUND SUMMARY FOR FUND 546
WELLFIELD PROTECTION FUND**

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$2,558,603	\$2,775,401	\$2,616,311
REVENUES:			
Charges for Services	\$362,630	\$348,483	\$351,968
Interest Income	86,756	15,281	19,566
Reimbursements	\$17,414	\$0	\$0
TOTAL REVENUES	\$466,800	\$363,764	\$371,534
TOTAL RESOURCES	\$3,025,403	\$3,139,165	\$2,987,845
EXPENDITURES:			
Contractual Services	\$141,157	\$522,854	\$360,606
Capital Outlay	108,845	-	-
TOTAL EXPENDITURES	\$250,002	\$522,854	\$360,606
ENDING BALANCE DECEMBER 31	\$2,775,401	\$2,616,311	\$2,627,239

**WELLFIELD PROTECTION FUND
WELLFIELD PROTECTION**

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
	CONTRACTUAL SERVICES:			
546.902.52345	ADMINISTRATIVE CHARGES	32,619	33,598	34,606
546.990.52480	OTHER PROFESSIONAL SERVICES	\$ 77,686	\$ 439,156	\$ 250,000
546.990.52810	PROPERTY TAXES	941	100	1,000
546.990.52980	MISC CONTRACTUAL SERVICE	29,911	50,000	75,000
	Total - CONTRACTUAL SERVICES	141,157	522,854	360,606
	CAPITAL OUTLAY:			
546.990.54506	AERONCA PROPERTY REMEDIATION / WELLFIELD POWER LINE	108,845	-	-
	Total - CAPITAL OUTLAY	108,845	-	-
	Grand Total	\$ 250,002	\$ 522,854	\$ 360,606

WELLFIELD FUND
ADMINISTRATIVE SERVICES

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
	CONTRACTUAL SERVICES:			
546.902.52345	ADMINISTRATIVE FEES	\$ 32,619	\$ 33,598	\$ 34,606
	Total - CONTRACTUAL SERVICES	32,619	33,598	34,606
	Grand Total	\$32,619	\$33,598	\$34,606

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

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$498,655	\$833,837	\$880,023
REVENUES:			
Charges for Services	\$4,320,699	\$4,440,068	\$4,884,075
Miscellaneous Revenue	-	-	-
Reimbursements	\$102	\$7,035	\$7,105
TOTAL REVENUES	\$4,320,801	\$4,447,103	\$4,891,180
TOTAL RESOURCES	\$4,819,456	\$5,280,940	\$5,771,203
EXPENDITURES:			
Personal Services	\$27,474	\$43,059	\$46,685
Contractual Services	3,954,647	4,354,358	4,754,882
Capital Outlay	3,498	3,500	3,500
TOTAL EXPENDITURES	\$3,985,619	\$4,400,917	\$4,805,067
ENDING BALANCE DECEMBER 31	\$833,837	\$880,023	\$966,136

SOLID WASTE DISPOSAL FUND
LITTER COLLECTION

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
PERSONNEL:				
	ANIMAL CONTROL OFFICER (185)	0.5	0.5	0.5
PERSONAL SERVICES:				
555.905.51110	SALARIES AND WAGES	\$ 23,982	\$ 26,366	\$ 29,527
555.905.51120	OVERTIME WAGES	87	2,500	1,250
555.905.51211	PERS	3,364	4,042	4,309
555.905.51220	WORKERS COMPENSATION	545	1,108	1,231
555.905.51230	GROUP HEALTH INSURANCE	(904)	8,516	8,814
555.905.51231	HEALTH SAVINGS ACCOUNT	-	-	1,007
555.905.51270	MEDICARE-CITY SHARE	299	419	446
555.905.51275	LIFE INSURANCE	101	108	101
	Total - CONTRACTUAL SERVICES	27,474	43,059	46,685
CONTRACTUAL SERVICES:				
555.905.52222	TELEPHONE LINE CHARGES			-
555.905.52980	MISC CONTRACTUAL SERVICES	28,452	27,000	45,000
	Total - CONTRACTUAL SERVICES	28,452	27,000	45,000
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	\$ 59,424	\$ 73,559	\$ 95,185

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

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
555.990.52210	UTILITIES AND GAS	\$ -	\$ 1,000	\$ 1,000
555.990.52480	OTHER PROFESSIONAL SERVICES	3,861,177	4,225,358	4,638,882
555.990.52520	MAINTENANCE OF FACILITIES	9,856	10,000	10,000
555.990.52980	MISC. CONTRACTUAL SERVICES	55,161	91,000	60,000
	Total - CONTRACTUAL SERVICES	3,926,195	4,327,358	4,709,882
	GRAND TOTAL	\$ 3,926,195	\$ 4,327,358	\$ 4,709,882



SECTION 9

INTERNAL SERVICE FUNDS

EXPENDITURES BY FUND

Fund	Actual 2023	Budget 2024	Budget 2025	\$ Increase / (Decrease)	% Increase / -Decrease
Municipal Garage	\$3,690,394	\$5,802,464	\$5,528,059	(\$274,405)	-4.7%
Employee Benefits	6,689,968	7,136,630	7,959,200	822,570	11.5%
Total	\$10,380,362	\$12,939,094	\$13,487,259	\$548,165	4.2%

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 2025 Budget per Capita - \$107.07

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 2025 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 2025

FUND SUMMARY FOR FUND 605
MUNICIPAL GARAGE FUND

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$6,361,570	\$6,336,244	\$3,533,354
REVENUES:			
Sale of Assets	\$29,126	\$11,070	\$11,181
Interest Income	206,568	32,428	26,500
Garage Charges	3,241,966	2,956,076	3,380,097
Reimbursements	187,408	-	-
TOTAL REVENUES	\$3,665,068	\$2,999,574	\$3,417,778
TOTAL RESOURCES	\$10,026,638	\$9,335,818	\$6,951,132
EXPENDITURES:			
Personal Services	\$616,619	\$730,260	\$745,822
Contractual Services	583,132	790,388	870,409
Commodities	1,082,924	1,251,000	1,251,000
Capital Outlay	1,407,719	3,030,816	2,660,828
TOTAL EXPENDITURES	\$3,690,394	\$5,802,464	\$5,528,059
ENDING BALANCE DECEMBER 31	\$6,336,244	\$3,533,354	\$1,423,073

**MUNICIPAL GARAGE FUND
MUNICIPAL GARAGE**

	Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
PERSONNEL:			
GARAGE SUPERINTENDENT(173)	1	1	1
AUTO MECHANIC (PW7)	5	5	5
INVENTORY CLERK (PW8)	1	1	1
PERSONAL SERVICES:			
605.550.51110 SALARIES & WAGES	\$ 421,775	\$ 473,802	\$ 495,465
605.550.51120 OVERTIME WAGES	2,232	14,645	14,650
605.550.51211 PERS	57,773	68,383	69,365
605.550.51220 WORKERS' COMPENSATION	9,674	19,538	20,569
605.550.51230 GROUP HEALTH INSURANCE	108,422	132,788	123,784
605.550.51230 HEALTH SAVINGS ACCOUNT	-	-	6,040
605.550.51250 CLOTHING ALLOWANCE	6,175	7,300	4,100
605.550.51270 MEDICARE-CITY SHARE	5,917	7,082	7,456
605.550.51275 LIFE INSURANCE	507	602	568
605.550.51280 AFSCME CARE PLAN	4,144	6,120	3,825
Total - PERSONAL SERVICES	616,619	730,260	745,822
CONTRACTUAL SERVICES:			
605.550.52110 TRAVEL & TRAINING	502	4,500	4,500
605.550.52210 UTILITIES-GAS & ELECTRIC	30,628	50,000	50,000
605.550.52222 TELEPHONE LINE CHARGES	1,101	1,200	1,200
605.550.52310 MUNICIPAL GARAGE CHARGES	4,793	6,000	6,000
605.550.52330 RADIO MAINTENANCE	535	540	561
605.550.52480 OTHER PROFESSIONAL SERVICE	64,495	120,000	120,000
605.550.52490 OUTSIDE PRINTING	-	200	200
605.550.52510 MAINTENANCE OF EQUIP	113,669	120,000	150,000
605.550.52520 MAINTENANCE OF LAND & BLDGS	22,622	100,000	150,000
605.550.52540 VEHICLE PREPARATION COST	22,654	25,000	25,000
605.550.52640 VEHICLE LIABILITY INSURANCE	316,236	350,000	350,000
605.550.52670 BOILER AND MACHINERY	-	4,000	4,000
605.550.52820 LICENSES AND PERMITS	4,709	4,500	4,500
605.550.52920 MEMBERSHIPS,BOOKS & PERIODICALS	-	200	200
605.550.52970 UNIFORM RENTAL SERVICE	1,187	4,248	4,248
Total - CONTRACTUAL SERVICES	583,132	790,388	870,409
COMMODITIES:			
605.550.53100 OFFICE SUPPLIES	723	1,000	1,000
605.550.53220 DRUGS - MEDICAL SUPPLIES	64	300	300
605.550.53250 CLEANING SUPPLIES	2,542	6,000	6,000
605.550.53310 GASOLINE FOR INHOUSE DIST	395,515	450,000	450,000
605.550.53320 DIESEL FUEL FOR INHOUSE DIST	241,338	343,000	343,000
605.550.53330 OUTSIDE FUEL PURCHASES	18,452	45,000	45,000
605.550.53340 LUBRICANTS	29,107	40,000	40,000
605.550.53510 SUPPLIES TO MAINTAIN EQUIP	375,998	330,000	330,000
605.550.53520 SUPPLIES TO MAINTAIN BUILDINGS	718	15,000	15,000
605.550.53530 MUNICIPAL GARAGE SUPPLIES	4,194	4,500	4,500
605.550.53610 SMALL TOOLS & EQUIPMENT	638	1,200	1,200
605.550.53620 MAJOR TOOLS & EQUIPMENT	13,635	15,000	15,000
Total - COMMODITIES	1,082,924	1,251,000	1,251,000
CAPITAL OUTLAY:			
605.550.54310 AUTOS & TRUCKS DEPR	8,580	8,580	8,580
605.550.54311 RADIO DEPRECIATION	236	236	248
605.550.54320 OFFICE MACHINERY & EQUIPMENT	450	2,000	2,000
605.550.54330 COMPUTER & OTHER PERIPHERALS	-	-	-
605.550.54340 PURCHASE OF VEHICLES	1,398,454	1,905,000	2,500,000
605.550.54350 PURCHASE OF EQUIPMENT	-	1,115,000	150,000
605.550.54360 OTHER EQUIPMENT	-	-	-
Total - CAPITAL OUTLAY	1,407,719	3,030,816	2,660,828
Grand Total	\$ 3,690,394	\$ 5,802,464	\$ 5,528,059

FUND SUMMARY FOR FUND 661
EMPLOYEE BENEFITS FUND

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$2,156,327	\$2,474,710	\$2,163,740
REVENUES:			
Health Insurance Payments	\$6,347,399	\$6,617,799	\$6,847,444
Miscellaneous Revenue	660,953	207,861	260,000
TOTAL REVENUES	<u>\$7,008,351</u>	<u>\$6,825,660</u>	<u>\$7,107,444</u>
TOTAL RESOURCES	\$9,164,678	\$9,300,370	\$9,271,184
EXPENDITURES:			
Contractual Services	\$6,689,968	\$7,136,630	\$7,959,200
TOTAL EXPENDITURES	<u>\$6,689,968</u>	<u>\$7,136,630</u>	<u>\$7,959,200</u>
ENDING BALANCE DECEMBER 31	\$2,474,710	\$2,163,740	\$1,311,984

**EMPLOYEE BENEFITS FUND
EMPLOYEE BENEFITS**

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
	CONTRACTUAL SERVICES:			
661.990.52421	MEDICAL	\$ 3,868,092	\$ 4,501,507	\$ 4,500,000
661.990.52422	DENTAL	84,349	136,824	144,000
661.990.52423	PRESCRIPTION DRUG CLAIMS	1,473,419	1,091,900	1,500,000
661.990.52424	ADMINISTRATIVE FEE	289,055	362,570	360,000
661.990.52425	STOP LOSS	928,838	974,935	1,400,000
661.990.52427	VISION PLAN	7,393	10,209	10,200
661.990.52428	EMPLOYEE WELLNESS PROGRAM	38,822	45,141	45,000
661.990.52480	FLEX SPENDING EXPENSE	-	13,544	-
	Total - CONTRACTUAL SERVICES	6,689,968	7,136,630	7,959,200
	Grand Total	\$6,689,968	\$7,136,630	\$7,959,200



SECTION 10

TRUST FUNDS

EXPENDITURES BY FUND

Fund	Actual 2023	Budget 2024	Budget 2025	\$ Increase / (Decrease)	% Increase / -Decrease
Police Relief and Pension	\$1,409,989	\$1,413,786	\$1,461,663	\$47,877	3.4%
Fire Relief and Pension	1,618,258	1,724,349	1,967,722	243,373	14.1%
Total	\$3,028,247	\$3,138,135	\$3,429,385	\$291,250	9.3%

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

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$1,344,014	\$1,590,389	\$1,650,967
REVENUES:			
Property Taxes	\$222,269	\$232,300	\$226,714
Intergovernmental	26,872	26,664	27,409
Transfers	1,407,224	1,215,400	1,239,708
TOTAL REVENUES	\$1,656,364	\$1,474,364	\$1,493,831
TOTAL RESOURCES	\$3,000,378	\$3,064,753	\$3,144,798
EXPENDITURES:			
Contractual Services	\$2,765	\$4,729	\$4,776
Transfers	1,407,224	1,409,057	1,456,887
TOTAL EXPENDITURES	\$1,409,989	\$1,413,786	\$1,461,663
ENDING BALANCE DECEMBER 31	\$1,590,389	\$1,650,967	\$1,683,135

POLICE RELIEF AND PENSION FUND
POLICE PENSION

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
	CONTRACTUAL SERVICES:			
725.990.52240	BUTLER COUNTY COLLECTION FEE	\$2,765	\$4,729	\$4,776
	Total - CONTRACTUAL SERVICES	2,765	4,729	4,776
	TRANSFERS:			
725.990.58110	TRANS TO GENERAL FUND	1,407,224	1,409,057	1,456,887
	Total - TRANSFERS	1,407,224	1,409,057	1,456,887
	Grand Total	\$1,409,989	\$ 1,413,786	\$ 1,461,663

**FUND SUMMARY FOR FUND 726
FIRE RELIEF AND PENSION FUND**

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$1,348,813	\$1,615,577	\$1,593,222
REVENUES:			
Property Taxes	\$222,271	\$232,300	\$234,623
Intergovernmental	47,290	26,664	26,930
Transfers	1,615,460	1,443,030	1,471,891
TOTAL REVENUES	\$1,885,022	\$1,701,994	\$1,733,444
TOTAL RESOURCES	\$3,233,835	\$3,317,571	\$3,326,666
EXPENDITURES:			
Contractual Services	\$2,797	\$4,729	\$4,776
Transfers	1,615,460	1,719,620	1,962,946
TOTAL EXPENDITURES	\$1,618,258	\$1,724,349	\$1,967,722
ENDING BALANCE DECEMBER 31	\$1,615,577	\$1,593,222	\$1,358,944

FIRE RELIEF AND PENSION FUND
FIRE PENSION

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
	CONTRACTUAL SERVICES:			
726.990.52240	BUTLER COUNTY COLLECTION FEE	\$ 2,797	\$ 4,729	\$ 4,776
	Total - CONTRACTUAL SERVICES	2,797	4,729	4,776
	TRANSFERS:			
726.990.58110	TRANS TO GENERAL FUND	1,615,460	1,719,620	1,962,946
	Total - TRANSFERS	1,615,460	1,719,620	1,962,946
	Grand Total	\$ 1,618,257	\$ 1,724,349	\$ 1,967,722



SECTION 11

FEDERAL GRANT FUNDS

EXPENDITURES BY FUND

Fund	Actual 2023	Budget 2024	Budget 2025	\$ Increase / (Decrease)	% Increase / -Decrease
HOME Program	\$144,976	\$1,854,007	\$1,846,007	(\$8,000)	-0.4%
Community Development Act 1974	1,019,139	742,828	1,294,866	552,038	74.3%
Community Development Act Escrow	2,966	25,000	25,000	0	0.0%
Total	\$1,167,081	\$2,621,835	\$3,165,873	\$544,038	20.8%

Table 11.1 Federal Grant expenditures

Definition of Federal Grant Funds

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

HOME Program

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

Community Development Act 1974 Fund

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

Community Development Act Escrow Fund

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

**FUND SUMMARY FOR FUND 254
HOME FUND**

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$88,877	\$101,461	\$377,590
REVENUES:			
Intergovernmental	<u>\$157,560</u>	<u>\$2,130,136</u>	<u>\$1,846,007</u>
TOTAL REVENUES	\$157,560	\$2,130,136	\$1,846,007
TOTAL RESOURCES	\$246,437	\$2,231,597	\$2,223,597
EXPENDITURES:			
Contractual Services	<u>\$144,976</u>	<u>\$1,854,007</u>	<u>\$1,846,007</u>
TOTAL EXPENDITURES	\$144,976	\$1,854,007	\$1,846,007
ENDING BALANCE DECEMBER 31	\$101,461	\$377,590	\$377,590

HOME PROGRAM FUND

HOME PROGRAM

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
	CONTRACTUAL SERVICES:			
254.990.52885	CD CONT SERVICES	23,693	40,000	32,000
254.990.52888	FIRST TIME HOMEBUYERS ASSIST	121,282	100,000	100,000
254.990.52889	HOUSING CONSTRUCTION SUBSIDY	-	1,714,007	1,714,007
	Total - CONTRACTUAL SERVICES	144,976	1,854,007	1,846,007
	Grand Total	\$144,976	\$1,854,007	\$1,846,007

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

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$222,275	\$234,942	\$377,114
REVENUES:			
Intergovernmental	\$1,018,427	\$885,000	\$1,294,866
Interest	\$13,379	\$0	\$0
TOTAL REVENUES	\$1,031,806	\$885,000	\$1,294,866
TOTAL RESOURCES	\$1,254,081	\$1,119,942	\$1,671,980
EXPENDITURES:			
Contractual Services	\$355,194	\$742,828	\$1,235,586
Capital Outlay	663,945	0	59,280
TOTAL EXPENDITURES	\$1,019,139	\$742,828	\$1,294,866
ENDING BALANCE DECEMBER 31	\$234,942	\$377,114	\$377,114

**COMMUNITY DEVELOPMENT ACT 1974 FUND
COMMUNITY DEVELOPMENT**

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
	CONTRACTUAL SERVICES:			
429.931.52880	ADMINISTRATION OTHER OPERATING COSTS (Combined)	19,589	\$ -	\$ 66,780
429.931.52885	ADMINISTRATION CD CONT SERVICES (CDP Contract)	120,907	148,565	253,387
429.933.52995	FAIR HOUSING (LEGAL AID)	-	26,650	59,280
429.933.52996	COMMUNITY CENTER (JOB TRAINING AND SUMMER)	104,247	74,746	95,702
429.942.52530	DEMOLITION COSTS	12,472	-	-
429.949.52885	CD CONT SERVICES - LEGAL AID	27,014	-	71,280
429.954.52880	OTHER OPERATING COSTS	691		
429.958.55800	ECONOMIC DEVELOPMENT LOANS	-	-	99,280
429.972.52870	EMERGENCY REPAIR - REHAB	50,000	70,000	59,280
429.973.52480	HOUSING REHAB REVOLVING LOAN EXPENSE	274	-	-
429.973.52880	HOUSING REHAB OTHER OPERATING COSTS	-	422,867	339,440
429.974.52880	CODE ENF. OTHER OPERATING COSTS	20,000	-	99,280
429.977.54550	PARK FACILITIES	-	-	91,877
	Total - CONTRACTUAL SERVICES	355,194	742,828	1,235,586
	CAPITAL OUTLAY			
429.978.54520	RESIDENTIAL STREET PAVING	663,945	-	59,280
	Total - CAPITAL OUTLAY	663,945	-	59,280
	Grand Total	\$1,019,139	\$742,828	\$1,294,866

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

	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BEGINNING BALANCE: JANUARY 1	\$10,894	\$25,769	\$61,014
REVENUES:			
Interest Income	\$179	\$0	\$0
Miscellaneous	17,661	60,245	20,000
TOTAL REVENUES	<u>\$17,841</u>	<u>\$60,245</u>	<u>\$20,000</u>
TOTAL RESOURCES	\$28,735	\$86,014	\$81,014
EXPENDITURES:			
Contractual Services	\$2,966	\$25,000	\$25,000
Interest Returned to HUD	-	-	-
TOTAL EXPENDITURES	<u>2,966</u>	<u>25,000</u>	<u>25,000</u>
ENDING BALANCE DECEMBER 31	\$25,769	\$61,014	\$56,014

**COMMUNITY DEVELOPMENT ESCROW FUND
 CD ESCROW**

		Actual Expenditures 2023	Amount Budgeted 2024	Amount Budgeted 2025
	CONTRACTUAL SERVICES:			
736.990.52480	OTHER PROFESSIONAL SERVICES	\$0	\$25,000	\$25,000
736.990.52980	CONTR SVC-BANK SERVICE CHG	2,966	-	-
	Total - CONTRACTUAL SERVICES	2,966	25,000	25,000
	LOANS:			
736.990.55801	INTEREST RETURNED TO HUD	-	-	-
	Total - LOANS	-	-	-
	Grand Total	\$2,966	\$25,000	\$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
2024	Population of 51,629
2024	Elizabeth Slamka elected as Middletown's Mayor



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

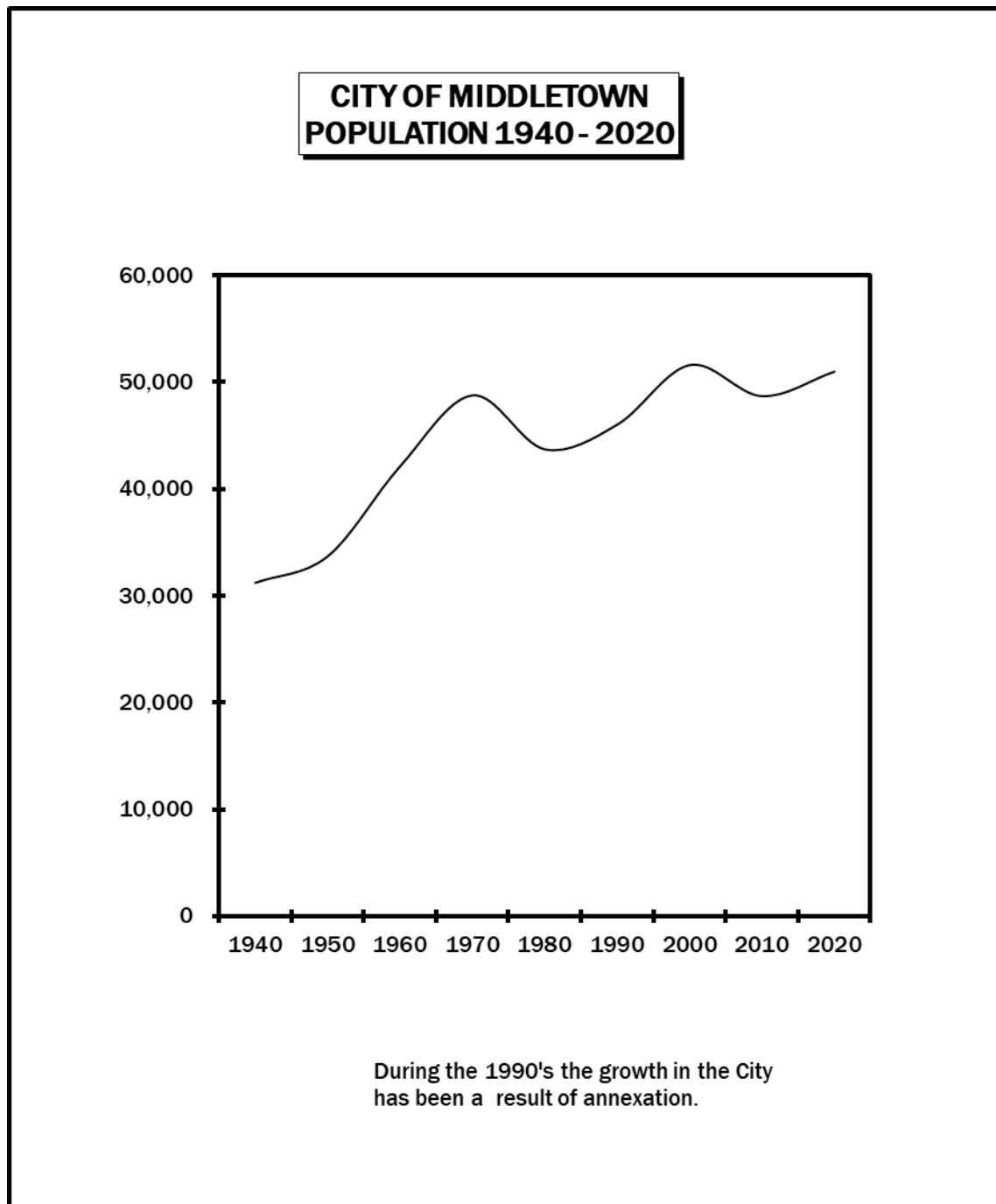
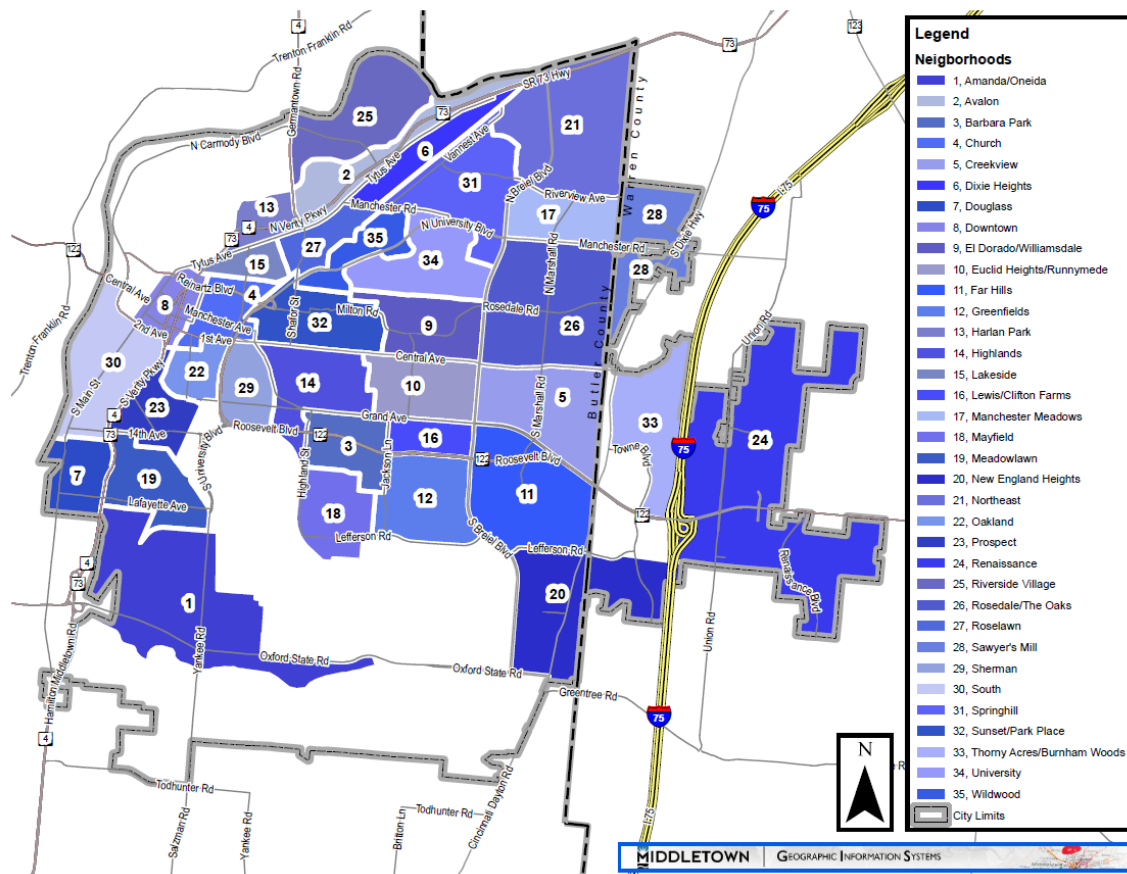


Figure 12.1. Population of the City of Middletown from 1940 through 2020 (data from U.S. Census Bureau)

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



**CITY OF MIDDLETOWN, OHIO
MISCELLANEOUS STATISTICS
December 31, 2024**

Date of incorporation	1833
Form of government	Council - Manager
Area	26.56 square miles
Miles of streets	242
Fire protection:	
Number of stations	4
Number of sworn firefighters	85
Police protection:	
Number of stations	1
Number of sworn police officers	88
Municipal water department:	
Number of water customers	21,000
Miles of water mains	290
Sewers:	
Miles of sanitary and storm sewer	394
Recreation:	
Number of parks	34
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.

A fixed monthly utility charge that includes customer charges and usage charges that

GLOSSARY

Base Rate	independent other charges and/or adjustments.
Basis of Accounting	A term used to refer when revenues, expenditures, expenses and transfers are recognized in the accounts and reported on the financial statements, specifically relating to the timing of measurements.
BCEMA	Butler County Emergency Management Agency
BCHD	Butler County Health Department
BMP	Best Management Practices
Bond	A written promise to pay a specified sum of money (called the face value or principal amount) at a specified date or dates in the future called the maturity date(s), together with periodic interest at a specified rate.
Bond Rating	A rating (made by an established bond rating company) from a schedule of grades, indicating the probability of timely repayment of principal and interest on bonds issued.
Bond Refinancing (Refunding)	The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions
Budget	A plan of financial operation comprised of an estimate of proposed expenditures for a given period and the proposed means of financing them. Each City of Middletown budget is an annual budget. The expenditures in the budget agree with the appropriations approved by the City Council.
Budget Calendar	The schedule of key dates, which the City follows in preparation and adoption of its budget.
Budget Message	The opening section of the budget, which provides the City Council and the public with a general summary of the most important aspects of the budgets, major changes, and the views and recommendations of the City Manager.
CALEA	Communications Assistance for the Law Enforcement Act is a voluntary accreditation for law enforcement agencies based on a body of standards internationally accepted by the law enforcement community
CARES Act	Coronavirus Aid, Relief, and Economic Security Act
CD	Community Development
CDC	Centers for Disease Control and Prevention
CDBG	Community Development Block Grant, a federal entitlement program designed to benefit low

GLOSSARY

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
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

GLOSSARY

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.
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.

GLOSSARY

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
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.

GLOSSARY

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
General Fund	The General Fund is used to account for all financial resources except those required to be accounted for in another fund. The General Fund balance is available to the City for any purpose provided it is expended or transferred according to the general laws of Ohio and the Charter of the City.
GFOA	Government Finance Officers Association is an organization who supports the advancement of governmental accounting, auditing, and financial reporting.
Goal	A statement of broad direction, purpose or intent based on the needs of the community.
Governmental Fund	Fund generally used to account for tax-supported activities.
Grants	A contribution or gift in cash or other assets from other sources.
HUD	United States Department of Housing and Urban Development
IDIAM Fund	Indigent Driver Interlock and Alcohol Monitoring Fund is used to purchase immobilizing or disabling devices for operation of a vehicle for indigent offenders.

GLOSSARY

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, 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.

GLOSSARY

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
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

GLOSSARY

	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 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

GLOSSARY

	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 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

GLOSSARY

	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

INDEX

INDEX

	<u>Section/Page</u>
2023 Sidewalk, Curb, and Gutter Fund Summary.....	7-2
2024 Sidewalk, Curb and Gutter Fund Summary.....	7-4
2025 Performance Metrics	1-40
2025 Sidewalk, Curb and Gutter Fund Summary.....	7-6
2025 Budget Summaries by Fund	2-22
Aeronca Tax Increment Financing Fund Summary	5-15
Airport Fund Summary	8-31
Airport Fund Transfers-Out	8-33
Airport Improvement Fund Summary	6-20
Airport Operations.....	8-32
Airport/Riverfront Tax Increment Financing Fund Summary	5-17
American Rescue Plan Act Fund Summary.....	4-67
Auto and Gas Tax Fund Summary	4-19
Auto and Gas Tax Fund	4-13
Budget Amendments	2-3
Budget Message.....	1-1
Budget Overview	2-1
Budget Process.....	2-1
Budgetary Fund Chart	2-18
Building Inspection	3-43
Building Maintenance	3-66
Butler County ARPA.....	4-71
Capital Improvement Fund 220 Plan Projections	6-5
Capital Improvement Fund 220 Program Project Descriptions	6-8
Capital Improvement Fund 220 Summary	6-10
Capital Improvement Fund Descriptions and Expenditure Summary	6-1
Capital Improvement Project Policies	6-3
Changes in Ending Balance – All Funds.....	2-53
City Council	3-12
City Council Division Goals	3-11
City Income Tax Fund Summary.....	4-6
City Income Tax Transfers-Out	4-8
City Manager.....	3-20
City Manager Goals.....	3-14

INDEX

	<u>Section/Page</u>
City Overview.....	1-1
Civic Development Fund Summary.....	4-49
Combined Funds – 2025 Budget Summary.....	2-31
Communications.....	3-24
Communications Division Goals.....	3-19
Community & Economic Development Departmental Goals	3-37
Community & Economic Development Expenditure Summary.....	3-39
Community Center	3-26
Community Development Act Escrow Fund Summary	11-6
Community Development Fund Summary	11-4
Computer Replacement Fund Summary	6-31
Conservancy Fund Summary	4-23
Court IDIAM Fund Summary.....	4-57
Court Special Projects Fund Summary.....	4-59
Current Financial Environment	2-7
Debt Services Department Expenditure Summary.....	3-70
Debt Service Funds Descriptions and Expenditure Summary	5-1
Debt Table.....	5-4
Department and Fund Relationship.....	2-66
Department/Division Fund Support.....	2-67
Distinguished Budget Presentation Award	i
Division of Fire Expenditure Summary	3-46
Division of Fire Goals.....	3-44
Division of Police Expenditure Summary	3-53
Division of Police Goals.....	3-50
Downtown Improvements Fund Summary	6-16
Downtown Tax Increment Financing Fund Summary	5-13
East End/Towne Boulevard Tax Increment Financing Fund Summary	5-11
Economic Development Bond Service Fund Summary	6-18
Economic Development Department Expenditure Summary.....	3-42
Electronic Maintenance	4-20
Electronic Maintenance Division Goals	4-14
Emergency Medical Service Fund Summary	4-31
Employee Benefits.....	9-6
Employee Benefits Fund Summary.....	9-5

INDEX

	<u>Section/Page</u>
Enforcement/Education Fund Summary	4-47
Engineering.....	3-67
Engineering Division Goals	3-62
Enterprise Fund Descriptions and Expenditure Summary.....	8-1
Event Center.....	3-25
Federal Grants Fund Descriptions and Expenditure Summary.....	11-1
Finance Administration.....	3-34
Finance Department Summary of Expenditures.....	3-33
Finance Departmental Goals	3-32
Financial Plan	2-1
Financial Policies and Goals	1-7
Fire Administration	3-47
Fire Division Summary of Expenditures	3-46
Fire Operations	3-48
Fire Relief and Pension Fund Summary.....	10-4
Fire Station Levy Fund Summary	4-65
Fire Training/Prevention	3-49
Fiscal History.....	2-4
Foundation Principles.....	1-6
Fund Classifications.....	2-19
Fund Structure.....	2-20
General Fund – Annual Budget by Departments	3-8
General Fund Expenditures	3-4
General Fund Revenue.....	3-1
General Fund Summary	3-10
General Fund Transfers-Out Expenditures	3-75
General Fund	3-1
General Obligation Bond Retirement Fund Summary	5-7
Glossary	13-1
Greentree Industrial Park Tax Increment Financing Fund Summary	5-29
Grounds Maintenance	4-22
Grounds Maintenance Division Goals	4-17
Health & Environment Departmental Goals.....	4-26
Health & Environment Fund.....	4-25
Health Administration	4-30

INDEX

	<u>Section/Page</u>
Health Fund Summary	4-29
HOME Fund Summary	11-2
Human Resources.....	3-16
Impacts of Capital Investments on Operating Budget	6-3
Income Tax Fund Summary	4-6
Indigent Drivers Alcohol Treatment Fund Summary	4-45
Information Systems	3-30
Information Systems Departmental Goals	3-28
Internal Service Fund Descriptions and Expenditure Summary	9-1
Law	3-17
Law Enforcement Mandatory Drug Fine Fund Summary	4-39
Law Enforcement Trust Fund Summary.....	4-37
Litter & Waste Collection.....	8-41
Made Industrial Park Tax Increment District Fund Summary.....	5-31
Major Expenditures –Trends and Assumptions	2-38
Major Funds – Purposes and Resources.....	2-45
Major Programs and Functions	2-9
Major Revenues – Trends and Assumptions	2-32
Matrix by Fund Classification	2-24
Middletown, City in Brief	1-19
Middletown History Time Line.....	12-1
Middletown Reference Map	1-34
Middletown Neighborhoods Reference Map	12-5
Miller Road North Tax Increment Financing Fund Summary.....	5-19
Municipal Court Computerization Fund Summary	4-35
Municipal Court Fund Summary	4-53
Municipal Court Goals	4-51
Municipal Garage Fund	9-4
Municipal Garage Fund Summary.....	9-3
Municipal Garage Division Goals.....	9-2
Non-Departmental Expenditures	3-73
Nuisance Abatement Fund Summary	4-61
Officials for the City of Middletown	ii
One Ohio Opioid Settlement Fund.....	4-69
Organizational Chart.....	2-62

INDEX

	<u>Section/Page</u>
Organizational Chart Fund Descriptions.....	2-63
Other Fund Descriptions	2-64
Parks Maintenance.....	3-68
Parks Maintenance Division Goals.....	3-63
Personnel Count by Department	2-56
Personnel History	2-58
Planning.....	3-41
Police & Fire Dispatch.....	3-59
Police Administration	3-54
Police Criminal Investigation	3-55
Police Division Summary of Expenditures	3-53
Police Grants Fund Summary	4-55
Police Jail Management.....	3-60
Police Narcotics.....	3-56
Police Relief and Pension Fund Summary	10-2
Police Services.....	3-58
Police Uniform Patrol	3-57
Probation Services Fund Summary.....	4-41
Property Development Fund Summary	6-33
Public Safety Levy Fund Summary.....	4-9
Public Works & Utilities Administration.....	8-29
Public Works & Utilities Administration Goals.....	8-21
Public Works (General Fund Divisions) Department Summary of Expenditures.....	3-65
Purchasing	3-36
Recreation.....	3-27
Renaissance North Tax Increment Financing Fund Summary	5-23
Renaissance South Tax Increment Financing Fund Summary.....	5-25
Senior Citizens Levy Fund Summary.....	4-63
Sewer Administration.....	8-26
Sewer Administrative Services	8-30
Sewer Capital Reserve Fund Project Descriptions.....	6-28
Sewer Capital Reserve Fund Summary	6-29
Sewer Fund Debt Service.....	8-30
Sewer Fund Summary	8-25
Sewer Fund Transfers-Out	8-30

INDEX

	<u>Section/Page</u>
Sewer Fund	8-20
Sewer Maintenance	8-28
Sewer Maintenance Division Goals	8-24
Solid Waste Disposal Fund Summary	8-39
Solid Waste Disposal	8-41
South Yankee Rd Tax Increment District Fund Summary	5-33
Special Assessment Bond Retirement Fund Summary	5-9
Special Assessment Fund Descriptions and Expenditure Summary	7-1
Special Revenue Expenditure Summary	4-1
Special Revenue Fund Descriptions	4-1
Statistics and Demographics	12-6
Strategic Summary	1-14
Storm Water Administrative Services	8-19
Storm Water Capital Reserve Fund Project Descriptions	6-25
Storm Water Capital Reserve Fund Summary	6-26
Storm Water Fund Summary	8-17
Storm Water Fund Transfers-Out	8-19
Storm Water Fund	8-14
Storm Water Maintenance	8-18
Storm Water Maintenance Division Goals	8-15
Street Lighting	3-69
Street Maintenance	4-21
Street Maintenance Division Goals	4-15
Table of Contents	iii
Tables and Figures Directory	vi
Taxation Division	4-7
Tax Increment Financing District Map	5-3
Termination Pay Fund Summary	4-43
Towne Mall/Hospital Tax Increment Financing Fund Summary	5-21
Towne Mall Tax Increment Financing Fund Summary	5-35
Transit Fund Summary	8-34
Transit	8-35
Treasury	3-35
Trust Fund Descriptions and Expenditure Summary	10-1
UDAG Fund Summary	4-33

INDEX

	<u>Section/Page</u>
Water Administration	8-10
Water Administrative Services.....	8-13
Water Capital Reserve Fund Project Descriptions.....	6-22
Water Capital Reserve Fund Summary	6-23
Water Fund Debt Service	8-13
Water Fund Summary	8-9
Water Fund Transfers-Out.....	8-13
Water Fund.....	8-4
Water Maintenance	8-12
Water Maintenance Division Goals	8-8
Water Reclamation.....	8-27
Water Reclamation Division Goals	8-22
Water Treatment.....	8-11
Water Treatment Division Goals.....	8-6
Wellfield Administrative Services.....	8-38
Wellfield Protection Fund Summary.....	8-36
Wellfield Protection	8-37