



# MIDDLETOWN



## 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. Morrell*  
Executive Director

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

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## **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' Marvins
- 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 Combs*

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 30<sup>th</sup> 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:

|                            |                             | <b>Average Maturity</b> |
|----------------------------|-----------------------------|-------------------------|
|                            | <b>Fair Value</b>           | <b>Years</b>            |
| 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                     |
|                            | <b><u>\$112,181,956</u></b> |                         |

### **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) | \$2,522,000         |
| <b>Total</b>  | <b>\$73,863,000</b> |

### **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  | 43,427,709           |
| 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         |
| <b>Total Debt</b>                       | <b>\$ 72,402,709</b> | <b>\$ 28,975,000</b> | <b>\$ 43,427,709</b> |

## **CITY OF MIDDLETOWN STRATEGIC SUMMARY**

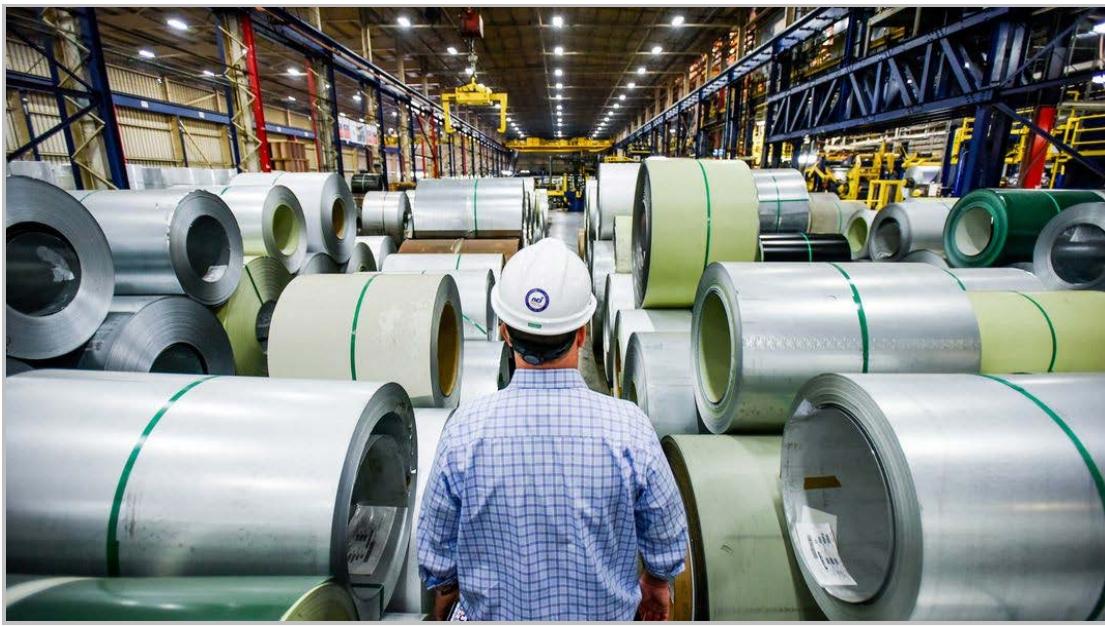


***RESILIENT NEIGHBORHOODS – Middletown needs a range of housing to accommodate a diverse population.***

### **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.

## MIDDLETOWN, OHIO

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



Conveniently located on Interstate-75 between Cincinnati and Dayton, Middletown residents and visitors have a vast array of local and regional amenities that create a strong community and an active lifestyle. With its 23 constituent neighborhoods, Middletown is the 17<sup>th</sup> largest community in Ohio, strives to meet the housing needs of a diverse and growing population. Business and industry are strategically placed to serve both the Cincinnati and Dayton business regions. In addition to the Middletown Regional Airport (MWO), located near downtown, there are two international airports located within 1 hour from the City. The City's location is within 600 miles of more than 60% of the nation's purchasing power, making the city a magnet for companies that need access to these important markets.

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, 4<sup>th</sup> 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*

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**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 18<sup>th</sup>- and 19<sup>th</sup>- 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*



### Health Care

Atrium Medical Center is a 324-bed, level III trauma center with an accredited Senior Emergency Center in Middletown, affiliated with Premier Health. 260-acre site offers an array of health services and medical needs for adults and children. These services include advanced health care, family counseling, various services for the handicapped and developmentally disabled, a hospice, health career education, skilled nursing for seniors and more.

*Atrium Medical Center on Premier Health Campus*

The premier health campus includes the following facilities:

- Full range of medical services including cardiology, surgery, comprehensive cancer care, sports medicine, pediatrics, mental health care, a family birth center, and an alcohol and drug treatment program.
- Behavior Health Pavilion offers expanded inpatient and outpatient programs.
- Bidwell Surgery Center is a stand-alone outpatient surgery facility with state-of-the-art operating rooms.
- The Cincinnati Eye Institute is a team of internationally recognized doctors who are leaders in vision research. They treat more complex and more routine conditions than any other facility or hospital all while investing heavily in the latest technology.
- The Compton Center is a cancer care center that has been awarded with the Outstanding Achievement Award twice by the American College of Surgeons' Commission on Cancer.
- Dayton Children's Specialty Care Center is an extended partnership with the Children's Medical Center of Dayton, welcoming a growing team of pediatric specialists.
- Greentree Health Science Academy is a unique collaborative effort of Miami University, Warren County Career Center, Cincinnati State and Atrium Medical Center, offering health care education at high school and college levels.
- Professional Building houses the Atrium Medical Center Pharmacy, several Heart Center services, physician offices and the Wilbur and Mary Jean Cohen Women's Center.
- Otterbein Senior Lifestyle Choices is an innovated skilled nursing care and rehabilitation facility.
- Atrium Great Miami Family YMCA includes a wellness center, child care center, along with the traditional YMCA health fitness management.

The Dayton VA Medical Center's Middletown Community Based Outpatient Clinic, near the Premier Health Campus, serves over 2,500 area veterans with services such as; primary care, optometry, podiatry, full-service laboratory, audiology, occupational and physical therapy, mental health services and pharmacy.



*Kettering Health Network – Middletown, Ohio*

**Kettering Health Network**  
Emergency Room/Outpatient facility with the Kettering Breast Evaluation Center is a 15-acre campus offering full-service emergency department, outpatient lab and imaging services with a medical building for physician practices. The 65,000 square foot center provides comprehensive care that is centered on the whole-patient-mind, body, and spirit.

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



*Primary Health Solutions – Middletown, Ohio*

### **Industry**

Middletown fulfills 2 of the 3 main industrial sectors: manufacturing and utilities. We are very proud of our industrial history in steelmaking, paper and packaging, and chemical

production. Having such a long-standing industrial fabric, Middletown is robust with companies of all sizes and especially multi-generation owned businesses.



*Cliffs Steel Research & Innovation Center*

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

The Cleveland, Ohio based firm specializes in mining, beneficiation, and pelletizing of iron ore, employs 2,500+ at their Middletown Works facility, and the Middletown Research and Innovation Center, which expands the company's capabilities to bring new steel products to the marketplace.

The Cleveland-Cliffs Middletown Works supplies three million net tons of raw steel annually, and is an integrated steel operation with carbon steel melting, casting, hot- and cold-rolling and finishing operations, which all serve the automotive, appliance, heating, ventilation, air conditioning, culvert and distributions markets.

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



*Middletown Energy Center*



*Akers Packaging*

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

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



**Airport**



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

### **Economic Outlook**

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

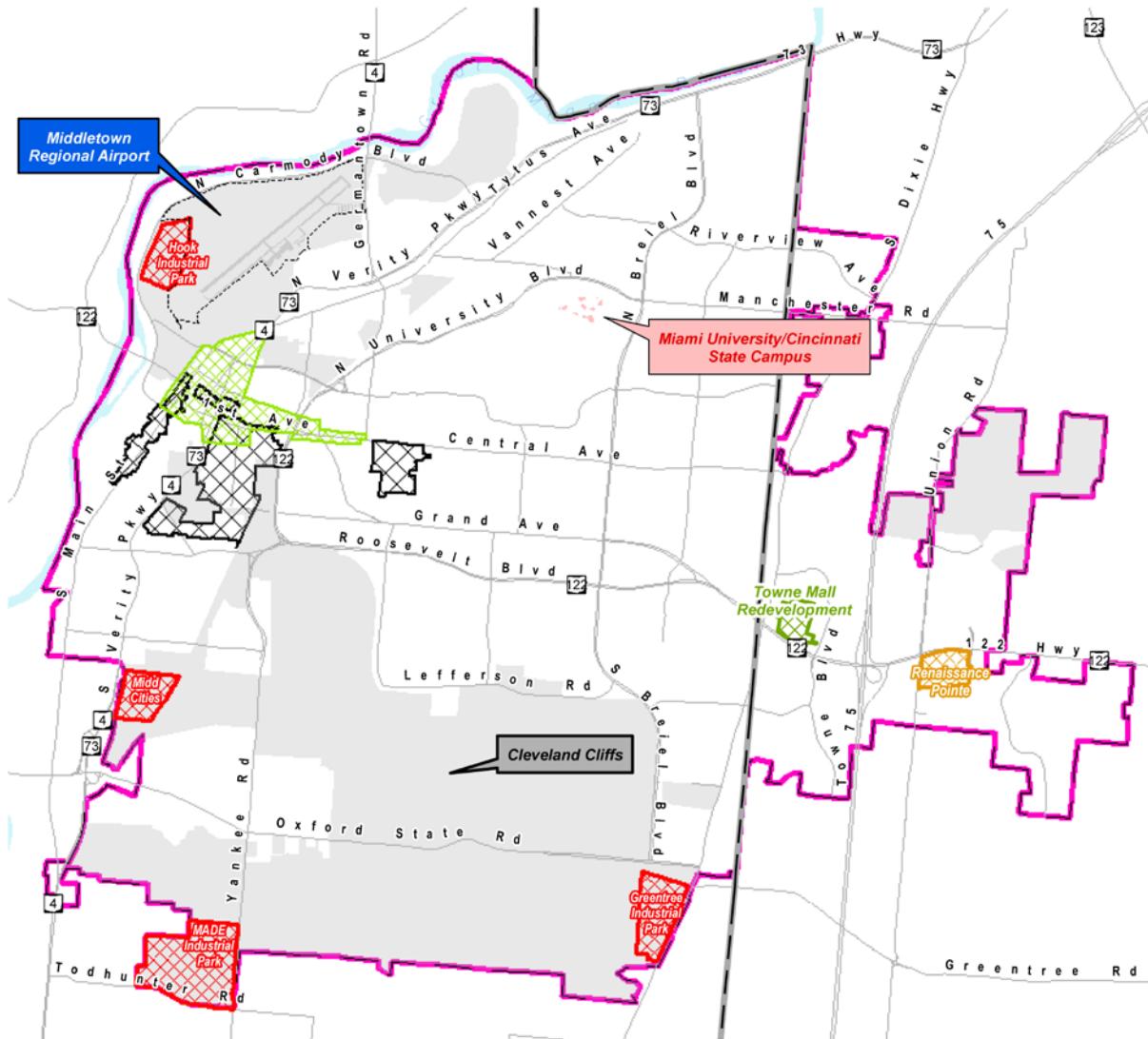
As the state of Ohio is advancing the collective strategy for Advanced Air Mobility (AAM) flights and a pathway for integration, the Middletown Airport (MWO) is positioned in perfect geographic location for Southwest Ohio, sitting just outside the congested air spaces Cincinnati and Dayton international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

New industries and commercial businesses, three college campuses and healthcare industry growth are underway, and strategic planning and development are necessary to continue the exciting momentum. The East End is transforming with Renaissance Pointe – a collaborative project with Warren County Port Authority to strategically place a sports complex with hotels, meeting/event venue, high end residential options and unique, mixed-use commercial and 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.
- **18<sup>th</sup> Avenue Water Main Replacement and Repaving** – replacement of approximately 2,100 linear feet of water main, including service connections and resurfacing of 18<sup>th</sup> 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**

| <b>EVENT</b>  | <b>DATES</b>   | <b>PURPOSE</b>  |
|---|--|---|
| Annual Tax Budget   | Ohio Revised Code (ORC) requires submission to County by July 20th | Determine amount of property taxes to be levied<br>Establishes total amount to be appropriated by fund for the ensuing year<br>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<br>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 show a decrease in 2022 due to the large encumbrance for the Street Levy Project occurring in 2021. Capital Outlay sees a decrease of 33.04% from the 2021 budget total of \$60 Million to \$40.2 Million in the 2022 budget. The 2022 ending fund balance projection of \$74.4 Million which is 5.75% higher than the 2021 projected ending balance of \$70.3 Million.

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

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 Stoltz 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<br>Actual       | 2020<br>Actual        | 2021<br>Actual        | 2022<br>Actual        | 2023<br>Actual         | 2024<br>Budget        | 2025<br>Budget        | 2026<br>Projected     | 2027<br>Projected     | 2028<br>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              | 1,930,205             | 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<br>31.3% | \$11,327,134<br>34.9% | \$14,498,269<br>41.4% | \$22,168,790<br>59.2% | \$37,831,520<br>108.2% | \$36,626,954<br>96.8% | \$35,486,313<br>81.5% | \$34,334,265<br>76.0% | \$33,170,697<br>72.7% | \$31,995,494<br>69.4% |

| INCOME TAX              | Income Tax        |                  |                     |                  |                   |                   |                  |                   |                   |                   |
|-------------------------|-------------------|------------------|---------------------|------------------|-------------------|-------------------|------------------|-------------------|-------------------|-------------------|
|                         | 2019<br>Actual    | 2020<br>Actual   | 2021<br>Actual      | 2022<br>Actual   | 2023<br>Actual    | 2024<br>Budget    | 2025<br>Budget   | 2026<br>Projected | 2027<br>Projected | 2028<br>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             | 2,000            | 2,040             | 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<br>1.9% | \$76,872<br>0.3% | \$1,862,234<br>7.7% | \$25,000<br>0.1% | \$173,036<br>0.5% | \$224,239<br>0.5% | \$27,000<br>0.1% | \$27,000<br>0.1%  | \$27,000<br>0.1%  | \$27,000<br>0.1%  |

| HEALTH FUND             | Health            |                     |                     |                    |                    |                    |                    |                       |                       |                       |
|-------------------------|-------------------|---------------------|---------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|-----------------------|-----------------------|
|                         | 2019<br>Actual    | 2020<br>Actual      | 2021<br>Actual      | 2022<br>Actual     | 2023<br>Actual     | 2024<br>Budget     | 2025<br>Budget     | 2026<br>Projected     | 2027<br>Projected     | 2028<br>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<br>18.6% | \$714,449<br>122.5% | \$848,329<br>111.0% | \$567,393<br>59.5% | \$683,518<br>77.3% | \$420,021<br>48.4% | \$124,341<br>12.9% | (\$148,872)<br>-15.2% | (\$424,816)<br>-43.1% | (\$703,520)<br>-70.6% |

**Table 2.1 Major Fund Financial Plans**

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## 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%                     |
| <b>Total Police</b> |                            | <b>\$ 16,655,904</b> | <b>\$17,477,895</b> | <b>4.70%</b>      | <b>\$ 16,655,904</b> | <b>100.00%</b>            | <b>\$ 17,477,895</b> | <b>100.00%</b>            |

**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.



| 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%                     |
|      | <b>Total Fire</b>   | <b>\$ 23,342,752</b> | <b>\$ 14,319,097</b> | <b>-38.66%</b>    | <b>\$ 23,342,752</b> | <b>100.00%</b>            | <b>\$ 14,319,097</b> | <b>100.00%</b>            |

**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%                     |
|      | <b>Total Community Environment</b> | <b>\$ 5,437,830</b> | <b>\$ 6,573,202</b> | <b>20.88%</b>     | <b>\$ 5,437,830</b> | <b>100.00%</b>            | <b>\$ 6,573,202</b> | <b>100.00%</b>            |

**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.

| 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%                     |
| <b>Total Capital &amp; Special Assessment</b> |                                   | <b>\$31,146,545</b> | <b>\$51,911,027</b> | <b>-40.00%</b>    | <b>100.00%</b>            | <b>\$31,146,545</b> | <b>\$51,911,027</b> | <b>100.00%</b>            |

**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%                    |
| <b>Total Internal Services</b> |                   | <b>\$12,939,094</b> | <b>\$13,487,259</b> | <b>4.24%</b>      | <b>\$12,939,094</b> | <b>100.00%</b>            | <b>\$13,487,259</b> | <b>100.00%</b>            |

**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%                     |
| <b>Total General</b> |                          | <b>\$31,832,819</b> | <b>\$13,100,675</b> | <b>-58.85%</b>    | <b>\$31,832,819</b> | <b>100.00%</b>            | <b>\$13,100,675</b> | <b>100.00%</b>            |

**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%                    |
| <b>Total Leisure</b> |                   | <b>\$ 1,240,857</b> | <b>\$ 1,990,001</b> | <b>60.37%</b>     | <b>\$ 1,240,857</b> | <b>100.00%</b>            | <b>\$ 1,990,001</b> | <b>100.00%</b>            |

**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%                     |
| <b>Total Court</b> |                                   | <b>\$ 2,313,106</b> | <b>\$ 2,558,616</b> | <b>10.61%</b>     | <b>\$ 2,313,106</b> | <b>100.00%</b>            | <b>\$ 2,558,616</b> | <b>100.00%</b>            |

**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%                    |
|      | <b>Total Streets</b>   | <b>\$3,821,546</b> | <b>\$4,084,490</b> | <b>6.88%</b>      | <b>\$3,821,546</b> | <b>100.00%</b>            | <b>\$4,084,490</b> | <b>100.00%</b>            |

**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%                    |
|      | <b>Total Other</b>          | <b>\$25,335,093</b> | <b>\$24,975,087</b> | <b>-1.42%</b>     | <b>\$25,335,093</b> | <b>100.00%</b>            | <b>\$24,975,087</b> | <b>100.00%</b>            |

**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%                     |
|      | <b>Total To Other Agencies</b> | <b>\$125,599</b> | <b>\$251,550</b> | <b>100.28%</b>    | <b>\$125,599</b> | <b>100.00%</b>            | <b>\$251,550</b> | <b>100.00%</b>            |

Table 2.14 Major Programs and Functions – Other Agencies

### Major Functions/Programs

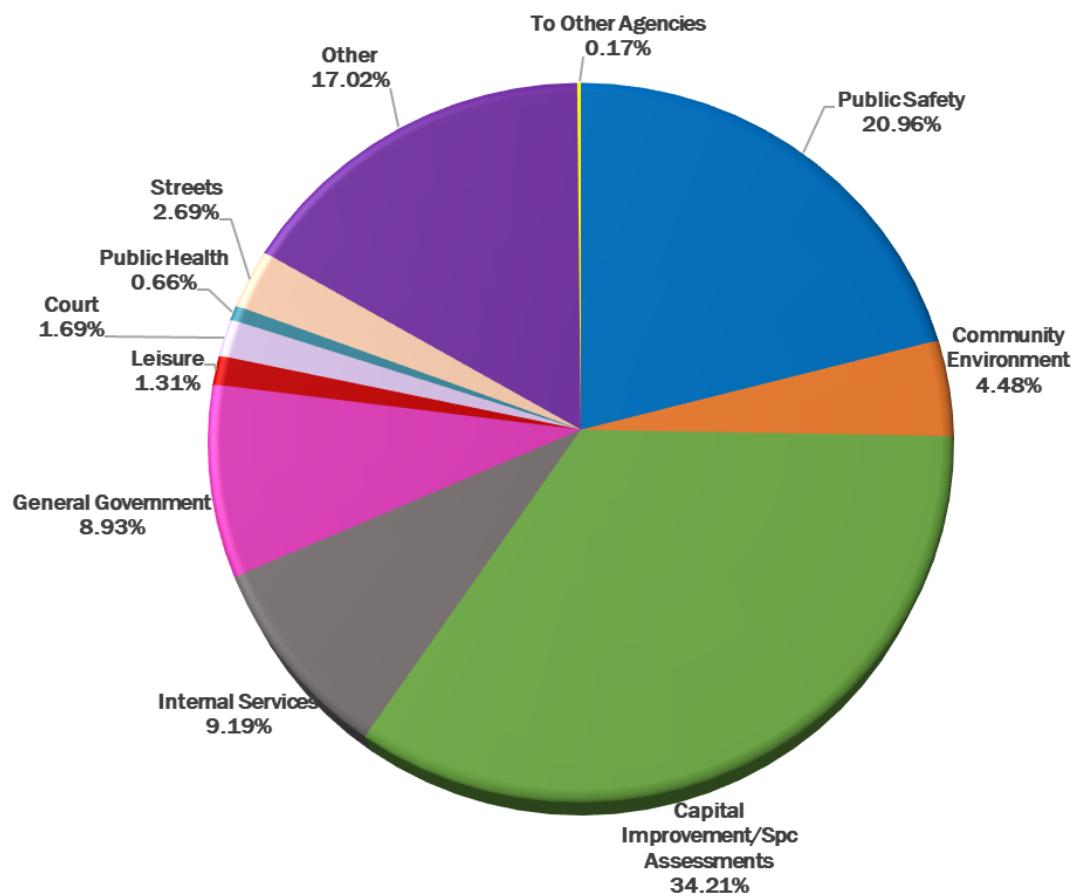


Figure 2.1 Percentage of budget by major function / program

## **BUDGETARY FUNDS**

### **GOVERNMENTAL FUNDS**

| <b>GENERAL FUND *</b>  | <b>DEBT SERVICE FUNDS</b>  | <b>CAPITAL PROJECT FUNDS</b>   |
|--|--|--|
| <b>SPECIAL REVENUE FUNDS</b>   |  |  |
| <b>CITY INCOME TAX*</b>  | General Obligation Bond Retirement<br>Special Assessment Bond Retirement<br>East End/Towne Blvd Tax Increment Financing<br>Downtown Tax Increment Financing<br>Aeronca Tax Increment Financing<br>Airport/Riverfront Tax Increment Financing<br>Miller Rd North Tax Increment Financing<br>Towne Mall/Hospital Tax Increment Financing<br>Renaissance North Tax Increment Financing<br>Renaissance South Tax Increment Financing<br>Greentree Industrial Park Tax Increment Fin.<br>Made Industrial Park Tax Increment Financing<br>South Yankee Rd Tax Increment Financing<br>Towne Mall Tax Increment Financing<br>Sawyer's Mill Tax Increment Financing | Capital Improvements<br>Downtown Improvements<br>Airport Improvements<br>Water Capital Reserve<br>Storm Water Capital Reserve<br>Sewer Capital Reserve<br>Computer Replacement<br>Property Development<br>Economic Development Bond Service<br>Acquisition for Parks<br>East End Development |
| <b>HEALTH *</b>  |  |  |
| UDAG<br>EMS<br>Conservancy<br>Court Computerization<br>Law Enforcement Trust<br>Mandatory Drug Fine<br>Probation Services<br>Termination Pay<br>Indigent Driver Alcohol Treatment<br>Civic Development<br>Municipal Court<br>Police Grants<br>Court IDIAM<br>Court Special Projects<br>Nuisance Abatement<br>Senior Citizens Levy<br>Fire Station Levy<br>American Rescue Plan Act<br>Butler County ARPA<br>One Ohio Opioid Settlement |  |  |
|  | <b>FEDERAL GRANT FUNDS</b>   | <b>TRUST FUNDS</b>   |
|  | HOME Program<br>Community Development Act 1974<br>Community Development Act Escrow   | Police Relief & Pension<br>Fire Relief & Pension   |
|  |  | <b>COUNCIL APPROPRIATES EXPENDITURES FOR ALL FUNDS</b>   |
|  |  | * DENOTES MAJOR FUND   |

### **PROPRIETARY FUNDS**

| <b>ENTERPRISE FUNDS</b>                  | <b>INTERNAL SERVICE FUNDS</b>  |
|--|--|
| Water<br>Storm Water<br>Sewer<br>Airport | Transit<br>Wellfield Protection<br>Solid Waste Disposal<br>Municipal Garage<br>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   | Total Revenues & Other Sources | Total Expenditures & Other Uses | Ending Balance      | % of Total Budgeted Revenues     |
|                                    |  | 1/1/2025            |                                |                                 | 12/31/2025          | % of Total Budgeted Expenditures |
| <b>100</b>                         | <b>General Fund</b>                              | <b>\$22,064,998</b> | <b>\$51,568,500</b>            | <b>\$54,959,952</b>             | <b>\$18,673,546</b> | 25.22% 23.80%                    |
| <b>Special Revenue Funds</b>       |  |                     |                                |                                 |                     |                                  |
| 230                                | City Income Tax                                  | \$224,239           | \$34,614,367                   | \$34,811,606                    | <b>\$27,000</b>     | 16.93% 15.08%                    |
| 200                                | Public Safety Levy                               | \$0                 | \$4,308,280                    | \$4,308,280                     | <b>\$0</b>          | 2.11% 1.87%                      |
| 201                                | Street Levy Fund                                 | \$6,289,260         | \$4,360,436                    | \$7,479,867                     | <b>\$3,169,829</b>  | 2.13% 3.24%                      |
| 210                                | Auto & Gas Tax Fund                              | \$1,883,737         | \$3,497,000                    | \$3,855,758                     | <b>\$1,524,979</b>  | 1.71% 1.67%                      |
| 215                                | Conservancy Fund                                 | \$56,411            | \$228,459                      | \$251,500                       | <b>\$33,370</b>     | 0.11% 0.11%                      |
| <b>228</b>                         | <b>Health &amp; Environment Fund</b>             | <b>\$420,021</b>    | <b>\$706,510</b>               | <b>\$1,002,190</b>              | <b>\$124,341</b>    | 0.35% 0.43%                      |
| 229                                | EMS Fund   | \$28,116            | \$5,000                        | \$30,000                        | <b>\$3,116</b>      | 0.00% 0.01%                      |
| 238                                | UDAG (Urban Development Action Grant) Fund       | \$10,000            | \$0                            | \$0                             | <b>\$10,000</b>     | 0.00% 0.00%                      |
| 240                                | Municipal Court Computerization Fund             | \$66,288            | \$35,000                       | \$60,000                        | <b>\$41,288</b>     | 0.02% 0.03%                      |
| 242                                | Law Enforcement Trust Fund                       | -\$426,007          | \$15,000                       | \$15,000                        | <b>-\$426,007</b>   | 0.01% 0.01%                      |
| 243                                | Law Enforcement Mandatory Drug Fine              | \$237,171           | \$90,000                       | \$212,475                       | <b>\$114,696</b>    | 0.04% 0.09%                      |
| 245                                | Probation Services Fund                          | \$180,466           | \$126,109                      | \$164,050                       | <b>\$142,525</b>    | 0.06% 0.07%                      |
| 246                                | Termination Pay Fund                             | \$216,031           | \$450,000                      | \$650,000                       | <b>\$16,031</b>     | 0.22% 0.28%                      |
| 247                                | Indigent Driver Alcohol/Treatment                | \$9,648             | \$12,787                       | \$17,500                        | <b>\$4,935</b>      | 0.01% 0.01%                      |
| 248                                | Enforcement/Education Fund                       | \$67,479            | \$2,200                        | \$0                             | <b>\$69,679</b>     | 0.00% 0.00%                      |
| 249                                | Civic Development Fund                           | \$443,364           | \$300,000                      | \$525,000                       | <b>\$218,364</b>    | 0.15% 0.23%                      |
| 250                                | Municipal Court Fund                             | \$201,788           | \$1,920,373                    | \$2,079,104                     | <b>\$43,057</b>     | 0.94% 0.90%                      |
| 251                                | Police Grant Fund                                | \$65,413            | \$162,062                      | \$220,268                       | <b>\$7,207</b>      | 0.08% 0.10%                      |
| 252                                | Court IDIAM Fund                                 | \$60,595            | \$7,000                        | \$20,000                        | <b>\$47,595</b>     | 0.00% 0.01%                      |
| 253                                | Court Special Projects Fund                      | \$239,054           | \$119,022                      | \$217,962                       | <b>\$140,114</b>    | 0.06% 0.09%                      |
| 260                                | Nuisance Abatement Fund                          | \$336,875           | \$537,000                      | \$531,000                       | <b>\$342,875</b>    | 0.26% 0.23%                      |
| 262                                | Senior Citizens Levy Fund                        | \$650               | \$0                            | \$50                            | <b>\$600</b>        | 0.00% 0.00%                      |
| 263                                | Fire Station Levy Fund                           | \$15,947,896        | \$773,716                      | \$1,044,470                     | <b>\$15,677,142</b> | 0.38% 0.45%                      |
| 266                                | American Rescue Plan Act Fund                    | \$19,859            | \$0                            | \$0                             | <b>\$19,859</b>     | 0.00% 0.00%                      |
| 267                                | One Ohio Opioid Settlement                       | \$623,241           | \$213,908                      | \$518,797                       | <b>\$318,352</b>    | 0.10% 0.22%                      |
| 268                                | Butler County ARPA                               | \$700,180           | \$0                            | \$0                             | <b>\$700,180</b>    | 0.00% 0.00%                      |
| <b>Total Special Revenue Funds</b> |  | <b>\$27,901,775</b> | <b>\$52,484,229</b>            | <b>\$58,014,877</b>             | <b>\$22,371,127</b> | <b>25.67% 25.13%</b>             |
| <b>Debt Service Funds</b>          |  |                     |                                |                                 |                     |                                  |
| 305                                | General Obligation Bond Retirement               | \$1,463,267         | \$987,690                      | \$422,590                       | <b>\$2,028,367</b>  | 0.48% 0.18%                      |
| 325                                | Special Assessment Bond Retirement               | \$440,239           | \$80,000                       | \$124,620                       | <b>\$395,619</b>    | 0.04% 0.05%                      |
| 340                                | East End/Towne Blvd Tax Increment Financing      | \$311,759           | \$170,000                      | \$471,365                       | <b>\$10,394</b>     | 0.08% 0.20%                      |
| 345                                | Downtown Tax Increment Financing                 | \$66,760            | \$8,155                        | \$100                           | <b>\$74,815</b>     | 0.00% 0.00%                      |
| 350                                | Aeronca Tax Increment Financing                  | \$8,052             | \$600                          | \$50                            | <b>\$8,602</b>      | 0.00% 0.00%                      |
| 355                                | Airport/Riverfront Tax Increment Financing       | \$13,869            | \$8,000                        | \$35                            | <b>\$21,834</b>     | 0.00% 0.00%                      |
| 360                                | Miller Rd North Tax Increment Financing          | \$180,260           | \$11,000                       | \$300                           | <b>\$190,960</b>    | 0.01% 0.00%                      |
| 370                                | Towne Mall/Hospital Tax Incr. Financing          | \$350,163           | \$4,219,114                    | \$4,316,700                     | <b>\$252,577</b>    | 2.06% 1.87%                      |
| 371                                | Renaissance North Tax Increment Financing        | \$80,961            | \$830,000                      | \$814,853                       | <b>\$96,108</b>     | 0.41% 0.35%                      |
| 372                                | Renaissance South Tax Increment Financing        | \$224,379           | \$1,330,772                    | \$1,407,000                     | <b>\$148,151</b>    | 0.65% 0.61%                      |
| 373                                | Sawyer's Mill Tax Increment Financing            | \$257,049           | \$1,023,970                    | \$981,300                       | <b>\$299,719</b>    | 0.50% 0.43%                      |
| 375                                | Greentree Industrial Park Tax Increment Financin | \$475,816           | \$135,000                      | \$0                             | <b>\$610,816</b>    | 0.07% 0.00%                      |
| 376                                | Made Industrial Park Tax Increment Financing     | \$29,779            | \$7,800                        | \$35                            | <b>\$37,544</b>     | 0.00% 0.00%                      |
| 377                                | South Yankee Rd Tax Increment Financing          | \$26,769            | \$790                          | \$35                            | <b>\$27,524</b>     | 0.00% 0.00%                      |
| 378                                | Towne Mall Tax Increment Financing               | \$47,155            | \$196,000                      | \$160,000                       | <b>\$83,155</b>     | 0.10% 0.07%                      |
| <b>Total Debt Service Funds</b>    |  | <b>\$3,976,277</b>  | <b>\$9,008,891</b>             | <b>\$8,698,983</b>              | <b>\$4,286,185</b>  | <b>4.41% 3.77%</b>               |
| <b>Capital Projects Funds</b>      |  |                     |                                |                                 |                     |                                  |
| 220                                | Capital Improvements Fund                        | \$6,833,095         | \$3,854,000                    | \$6,185,000                     | <b>\$4,502,095</b>  | 1.89% 2.68%                      |
| 225                                | Acquisition for Parks                            | \$152,901           | \$5,000                        | \$150,000                       | <b>\$7,901</b>      |                                  |
| 480                                | East End Development Fund                        | \$134,675           | \$0                            | \$130,000                       | <b>\$4,675</b>      |                                  |
| 481                                | Downtown Improvements                            | \$517,595           | \$187,000                      | \$656,258                       | <b>\$48,337</b>     | 0.09% 0.28%                      |

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

| <b>MATRIX BY FUND<br/>CLASSIFICATION</b> | <b>MAJOR GOVERNMENTAL FUND<br/>GENERAL FUND</b> |                        |                        |                        |                        |                        |                        |                        |                        |                        |
|--|---|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
|  | <b>2016<br/>Actual</b>                          | <b>2017<br/>Actual</b> | <b>2018<br/>Actual</b> | <b>2019<br/>Actual</b> | <b>2020<br/>Actual</b> | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Actual</b> | <b>2024<br/>Budget</b> | <b>2025<br/>Budget</b> |
| <b>BALANCE: JAN 1</b>                    | \$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           |
| <b>REVENUES:</b>                         |   |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| 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                |
| <b>TOTAL REVENUES</b>                    | <b>9,919,646</b>                                | <b>10,541,292</b>      | <b>12,052,273</b>      | <b>11,076,296</b>      | <b>12,565,414</b>      | <b>13,028,011</b>      | <b>11,922,180</b>      | <b>14,755,329</b>      | <b>40,701,666</b>      | <b>38,710,370</b>      |
| <b>OTHER SOURCES/USES:</b>               |   |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| 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                       |   |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| <b>TOTAL OTHER SOURCES/USES</b>          | <b>17,700,726</b>                               | <b>19,997,638</b>      | <b>21,164,107</b>      | <b>21,181,906</b>      | <b>22,318,970</b>      | <b>25,497,559</b>      | <b>24,807,562</b>      | <b>28,700,134</b>      | <b>2,003,677</b>       | <b>2,394,833</b>       |
| <b>EXPENDITURES:</b>                     |   |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| 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                             |   |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| <b>TOTAL EXPENDITURES</b>                | <b>27,271,994</b>                               | <b>29,296,310</b>      | <b>30,328,108</b>      | <b>31,235,499</b>      | <b>33,216,285</b>      | <b>36,034,052</b>      | <b>35,557,140</b>      | <b>38,265,782</b>      | <b>40,032,739</b>      | <b>53,934,952</b>      |
| <b>BALANCE DEC. 31</b>                   | <b>\$4,505,440</b>                              | <b>\$5,748,060</b>     | <b>\$8,636,332</b>     | <b>\$9,659,035</b>     | <b>\$11,327,134</b>    | <b>\$13,818,652</b>    | <b>\$14,991,254</b>    | <b>\$25,435,857</b>    | <b>\$28,375,845</b>    | <b>\$9,235,249</b>     |

| <b>MATRIX BY FUND<br/>CLASSIFICATION</b> | <b>MAJOR GOVERNMENTAL FUND<br/>INCOME TAX FUND</b> |                        |                        |                        |                        |                        |                        |                        |                        |                        |
|--|--|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
|  | <b>2016<br/>Actual</b>                             | <b>2017<br/>Actual</b> | <b>2018<br/>Actual</b> | <b>2019<br/>Actual</b> | <b>2020<br/>Actual</b> | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Actual</b> | <b>2024<br/>Budget</b> | <b>2025<br/>Budget</b> |
| <b>BALANCE: JAN 1</b>                    | \$119,709  | \$117,293              | \$445,732              | \$380,773              | \$466,091              | \$76,872               | \$1,862,234            | \$76,203               | \$224,239              | \$224,239              |
| <b>REVENUES:</b>                         |  |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| 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                         |  |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| <b>TOTAL REVENUES</b>                    | <b>22,285,507</b>                                  | <b>24,495,698</b>      | <b>24,941,368</b>      | <b>26,309,538</b>      | <b>23,726,902</b>      | <b>35,134,997</b>      | <b>29,871,732</b>      | <b>42,418,678</b>      | <b>33,935,654</b>      | <b>34,614,367</b>      |
| <b>OTHER SOURCES/USES:</b>               |  |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| 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                       |  |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| <b>TOTAL OTHER<br/>SOURCES/USES</b>      | <b>(21,798,473)</b>                                | <b>(23,617,306)</b>    | <b>(24,376,022)</b>    | <b>(25,585,890)</b>    | <b>(23,488,485)</b>    | <b>(32,654,016)</b>    | <b>(30,995,559)</b>    | <b>(41,723,872)</b>    | <b>(33,192,203)</b>    | <b>(33,880,785)</b>    |
| <b>EXPENDITURES:</b>                     |  |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| 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                             |  |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| <b>TOTAL EXPENDITURES</b>                | <b>489,450</b>                                     | <b>549,953</b>         | <b>630,305</b>         | <b>638,330</b>         | <b>627,637</b>         | <b>695,619</b>         | <b>713,407</b>         | <b>546,770</b>         | <b>743,451</b>         | <b>930,821</b>         |
| <b>BALANCE DEC. 31</b>                   | <b>\$117,293</b>                                   | <b>\$445,732</b>       | <b>\$380,773</b>       | <b>\$466,091</b>       | <b>\$76,872</b>        | <b>\$1,862,234</b>     | <b>\$25,000</b>        | <b>\$224,239</b>       | <b>\$224,239</b>       | <b>\$27,000</b>        |

| <b>MATRIX BY FUND<br/>CLASSIFICATION</b> | <b>MAJOR GOVERNMENTAL FUND</b><br><b>HEALTH FUND</b> |                        |                        |                        |                        |                        |                        |                        |                        |                        |
|--|--|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
|  | <b>2016<br/>Actual</b>                               | <b>2017<br/>Actual</b> | <b>2018<br/>Actual</b> | <b>2019<br/>Actual</b> | <b>2020<br/>Actual</b> | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Actual</b> | <b>2024<br/>Budget</b> | <b>2025<br/>Budget</b> |
| <b>BALANCE: JAN 1</b>                    |  |                        |                        | \$154,490              | \$98,490               | \$714,448              | \$848,329              | \$849,664              | \$683,519              | \$420,021              |
| <b>REVENUES:</b>                         |  |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| Charges for Services                     |  |                        | 282,210                | 281,474                | 288,859                | 306,235                | 323,998                | 284,546                | 341,510                |                        |
| Fines and Forfeitures                    |  |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| Income Taxes                             |  |                        | 18,335                 | 522,628                | 389,825                | 59,135                 | 271,148                | 175,300                | 115,000                |                        |
| Interest Income                          |  |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| Intergovernmental                        |  |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| Licenses and Permits                     |  |                        | 76,472                 | 133,959                | 166,939                | 133,953                | 0                      | 44,000                 | 0                      |                        |
| Miscellaneous                            |  |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| Other Taxes                              |  |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| Property Taxes                           |  |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| Reimbursements                           |  |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| Rentals & Leases                         |  |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| <b>TOTAL REVENUES</b>                    |  |                        | 377,017                | 938,061                | 845,623                | 499,323                | 595,146                | 503,846                | 456,510                |                        |
| <b>OTHER SOURCES/USES:</b>               |  |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| 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                       |  |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| <b>TOTAL OTHER<br/>SOURCES/USES</b>      |  |                        | 150,000                | 441,918                | 241,500                | 103,500                | 105,871                | 200,000                | 250,000                |                        |
| <b>EXPENDITURES:</b>                     |  |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| 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                             |  |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| <b>TOTAL EXPENDITURES</b>                |  |                        | 583,016                | 764,023                | 953,242                | 883,759                | 862,367                | 962,544                | 997,390                |                        |
| <b>BALANCE DEC. 31</b>                   |  |                        | \$98,490               | \$714,448              | \$848,329              | \$567,393              | \$688,314              | \$424,821              | \$129,141              |                        |

| MATRIX BY FUND<br>CLASSIFICATION | TOTAL OF MAJOR GOVERNMENTAL FUNDS<br>GENERAL FUND + INCOME TAX FUND + HEALTH FUND |                    |                    |                     |                     |                     |                     |                     |                     |                       |
|----------------------------------|---|--------------------|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|
|                                  | 2016<br>Actual  | 2017<br>Actual     | 2018<br>Actual     | 2019<br>Actual      | 2020<br>Actual      | 2021<br>Actual      | 2022<br>Actual      | 2023<br>Actual      | 2024<br>Budget      | 2025<br>Budget        |
| <b>BALANCE: JAN 1</b>            | \$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          |
| <b>REVENUES:</b>                 |   |                    |                    |                     |                     |                     |                     |                     |                     |                       |
| 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                   | 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               |
| <b>TOTAL REVENUES</b>            | <b>32,205,153</b>   | <b>35,036,990</b>  | <b>36,993,641</b>  | <b>37,762,851</b>   | <b>37,230,377</b>   | <b>49,008,631</b>   | <b>42,293,235</b>   | <b>57,769,153</b>   | <b>49,437,925</b>   | <b>51,716,249</b>     |
| <b>OTHER SOURCES/USES:</b>       |   |                    |                    |                     |                     |                     |                     |                     |                     |                       |
| 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               |   |                    |                    |                     |                     |                     |                     |                     |                     |                       |
| <b>TOTAL OTHER SOURCES/USES</b>  | <b>(4,097,747)</b>  | <b>(3,619,668)</b> | <b>(3,211,915)</b> | <b>(4,253,984)</b>  | <b>(727,597)</b>    | <b>(6,914,957)</b>  | <b>(6,084,497)</b>  | <b>(12,917,867)</b> | <b>(8,907,221)</b>  | <b>(31,235,952)</b>   |
| <b>EXPENDITURES:</b>             |   |                    |                    |                     |                     |                     |                     |                     |                     |                       |
| 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             |
| <b>TOTAL EXPENDITURES</b>        | <b>27,761,444</b>   | <b>29,846,264</b>  | <b>30,958,413</b>  | <b>32,456,846</b>   | <b>34,607,942</b>   | <b>37,682,913</b>   | <b>37,154,306</b>   | <b>39,516,753</b>   | <b>41,738,734</b>   | <b>55,863,163</b>     |
| <b>BALANCE DEC. 31</b>           | <b>\$4,622,733</b>  | <b>\$6,193,792</b> | <b>\$9,017,105</b> | <b>\$10,223,616</b> | <b>\$12,118,454</b> | <b>\$16,529,215</b> | <b>\$15,583,647</b> | <b>\$26,506,576</b> | <b>\$25,298,546</b> | <b>(\$10,084,320)</b> |

| MATRIX BY FUND<br>CLASSIFICATION | NON MAJOR GOVERNMENTAL FUNDS |                     |                     |                     |                     |                     |                     |                     |                     |                     |
|----------------------------------|------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                                  | 2016<br>Actual               | 2017<br>Actual      | 2018<br>Actual      | 2019<br>Actual      | 2020<br>Actual      | 2021<br>Actual      | 2022<br>Actual      | 2023<br>Actual      | 2024<br>Budget      | 2025<br>Budget      |
| <b>BALANCE: JAN 1</b>            | \$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        |
| <b>REVENUES:</b>                 |                              |                     |                     |                     |                     |                     |                     |                     |                     |                     |
| 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                   |
| <b>TOTAL REVENUES</b>            | <b>15,960,447</b>            | <b>15,069,474</b>   | <b>19,661,291</b>   | <b>17,633,218</b>   | <b>18,922,785</b>   | <b>26,884,855</b>   | <b>30,711,278</b>   | <b>17,837,366</b>   | <b>16,347,119</b>   | <b>40,529,875</b>   |
| <b>OTHER SOURCES/USES:</b>       |                              |                     |                     |                     |                     |                     |                     |                     |                     |                     |
| 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           |
| <b>TOTAL OTHER SOURCES/USES</b>  | <b>8,475,194</b>             | <b>9,794,818</b>    | <b>12,591,375</b>   | <b>13,671,955</b>   | <b>10,127,248</b>   | <b>51,465,010</b>   | <b>49,695,345</b>   | <b>19,174,129</b>   | <b>2,827,088</b>    | <b>20,823,794</b>   |
| <b>EXPENDITURES:</b>             |                              |                     |                     |                     |                     |                     |                     |                     |                     |                     |
| 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)         |
| <b>TOTAL EXPENDITURES</b>        | <b>25,551,956</b>            | <b>24,835,397</b>   | <b>22,730,947</b>   | <b>22,208,120</b>   | <b>25,753,473</b>   | <b>45,945,971</b>   | <b>89,679,060</b>   | <b>54,096,450</b>   | <b>44,437,876</b>   | <b>48,386,183</b>   |
| <b>BALANCE DEC. 31</b>           | <b>\$18,926,109</b>          | <b>\$18,955,004</b> | <b>\$28,476,723</b> | <b>\$37,548,666</b> | <b>\$40,845,227</b> | <b>\$73,249,121</b> | <b>\$63,976,684</b> | <b>\$41,730,836</b> | <b>\$16,467,167</b> | <b>\$29,434,653</b> |

| <b>MATRIX BY FUND<br/>CLASSIFICATION</b> | <b>PROPRIETARY FUNDS</b> |                        |                        |                        |                        |                        |                        |                        |                        |                        |
|--|--------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
|  | <b>2016<br/>Actual</b>   | <b>2017<br/>Actual</b> | <b>2018<br/>Actual</b> | <b>2019<br/>Actual</b> | <b>2020<br/>Actual</b> | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Actual</b> | <b>2024<br/>Budget</b> | <b>2025<br/>Budget</b> |
| <b>BALANCE: JAN 1</b>                    | \$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           |
| <b>REVENUES:</b>                         |                          |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| 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                |
| <b>TOTAL REVENUES</b>                    | <b>31,158,496</b>        | <b>34,902,814</b>      | <b>34,542,912</b>      | <b>38,876,525</b>      | <b>41,088,771</b>      | <b>43,875,248</b>      | <b>51,832,489</b>      | <b>46,231,192</b>      | <b>51,505,339</b>      | <b>52,439,105</b>      |
| <b>OTHER SOURCES/USES:</b>               |                          |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| 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                       |                          |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| <b>TOTAL OTHER SOURCES/USES</b>          | <b>(3,630,546)</b>       | <b>(3,899,592)</b>     | <b>(4,977,560)</b>     | <b>(9,818,861)</b>     | <b>(9,511,890)</b>     | <b>(9,927,202)</b>     | <b>(10,999,260)</b>    | <b>(5,218,543)</b>     | <b>(14,686,267)</b>    | <b>(14,572,308)</b>    |
| <b>EXPENDITURES:</b>                     |                          |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| 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             |
| <b>TOTAL EXPENDITURES</b>                | <b>27,419,638</b>        | <b>31,530,707</b>      | <b>26,726,258</b>      | <b>27,038,559</b>      | <b>29,353,535</b>      | <b>34,915,723</b>      | <b>43,340,740</b>      | <b>33,406,553</b>      | <b>40,587,836</b>      | <b>64,287,703</b>      |
| <b>BALANCE DEC. 31</b>                   | <b>\$15,245,683</b>      | <b>\$14,718,198</b>    | <b>\$17,557,292</b>    | <b>\$19,576,397</b>    | <b>\$21,799,743</b>    | <b>\$20,832,066</b>    | <b>\$18,324,555</b>    | <b>\$26,608,039</b>    | <b>\$22,839,275</b>    | <b>(\$3,581,631)</b>   |

| MATRIX BY FUND<br>CLASSIFICATION    | TOTAL ALL FUNDS     |                     |                     |                     |                     |                      |                     |                     |                      |                     |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|---------------------|---------------------|----------------------|---------------------|
|                                     | 2016<br>Actual      | 2017<br>Actual      | 2018<br>Actual      | 2019<br>Actual      | 2020<br>Actual      | 2021<br>Actual       | 2022<br>Actual      | 2023<br>Actual      | 2024<br>Budget       | 2025<br>Budget      |
| <b>BALANCE: JAN 1</b>               | \$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       |
| <b>REVENUES:</b>                    |                     |                     |                     |                     |                     |                      |                     |                     |                      |                     |
| 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             |
| <b>TOTAL REVENUES</b>               | <b>83,068,414</b>   | <b>84,649,376</b>   | <b>95,531,457</b>   | <b>94,908,418</b>   | <b>98,234,584</b>   | <b>119,768,734</b>   | <b>124,837,002</b>  | <b>121,837,712</b>  | <b>143,028,189</b>   | <b>144,685,229</b>  |
| <b>OTHER SOURCES/USES:</b>          |                     |                     |                     |                     |                     |                      |                     |                     |                      |                     |
| 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            |                     |
| <b>TOTAL OTHER<br/>SOURCES/USES</b> | <b>477,855</b>      | <b>1,197,590</b>    | <b>(439,401)</b>    | <b>(273,320)</b>    |                     | <b>34,622,851</b>    | <b>32,611,588</b>   | <b>1,037,719</b>    | <b>(20,766,400)</b>  | <b>(24,984,466)</b> |
| <b>EXPENDITURES:</b>                |                     |                     |                     |                     |                     |                      |                     |                     |                      |                     |
| 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          |
| <b>TOTAL EXPENDITURES</b>           | <b>84,844,107</b>   | <b>81,407,919</b>   | <b>81,862,164</b>   | <b>83,222,399</b>   | <b>89,714,949</b>   | <b>118,544,607</b>   | <b>170,174,106</b>  | <b>127,019,756</b>  | <b>126,922,414</b>   | <b>168,537,049</b>  |
| <b>BALANCE DEC. 31</b>              | <b>\$38,267,040</b> | <b>\$42,706,088</b> | <b>\$55,935,980</b> | <b>\$67,348,679</b> | <b>\$75,868,314</b> | <b>\$111,715,292</b> | <b>\$98,989,776</b> | <b>\$94,845,451</b> | <b>\$100,187,781</b> | <b>\$94,120,635</b> |

| <b>COMBINED FUNDS - 2025 BUDGET</b> |                    |                       |                    |                                  |                     |                        |                    |                     |                        |                        |
|-------------------------------------|--------------------|-----------------------|--------------------|----------------------------------|---------------------|------------------------|--------------------|---------------------|------------------------|------------------------|
|                                     | GENERAL FUND       | SPECIAL REVENUE FUNDS | DEBT SERVICE FUNDS | CAPITAL & SPEC. ASSESSMENT FUNDS | ENTERPRISE FUNDS    | INTERNAL SERVICE FUNDS | TRUST FUNDS        | FEDERAL GRANT FUNDS | <b>TOTAL ALL FUNDS</b> | % of Total Rev. & Exp. |
| <b>BEGINNING BALANCE: JAN 1</b>     | \$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          |                        |
| <b>REVENUES:</b>                    |                    |                       |                    |                                  |                     |                        |                    |                     |                        |                        |
| 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%          |
| <b>TOTAL REVENUES</b>               | <b>38,710,370</b>  | <b>42,287,943</b>     | <b>8,458,891</b>   | <b>21,177,369</b>                | <b>41,913,883</b>   | <b>10,525,222</b>      | <b>515,676</b>     | <b>3,160,873</b>    | <b>144,685,229</b>     | <b>100.00%</b>         |
| <b>OTHER SOURCES/USES:</b>          |                    |                       |                    |                                  |                     |                        |                    |                     |                        |                        |
| 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                      |                        |
| <b>TOTAL OTHER SOURCES/USES</b>     | <b>2,394,833</b>   | <b>(23,768,215)</b>   | <b>550,000</b>     | <b>11,119,458</b>                | <b>(14,572,308)</b> |                        | <b>(708,234)</b>   |                     | <b>(24,984,466)</b>    |                        |
| <b>EXPENDITURES:</b>                |                    |                       |                    |                                  |                     |                        |                    |                     |                        |                        |
| 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%                 |
| <b>TOTAL EXPENDITURES</b>           | <b>53,934,952</b>  | <b>15,063,579</b>     | <b>8,698,983</b>   | <b>46,796,027</b>                | <b>27,380,824</b>   | <b>13,487,259</b>      | <b>9,552</b>       | <b>3,165,873</b>    | <b>168,537,049</b>     | <b>100.00%</b>         |
| <b>ENDING BALANCE DEC. 31</b>       | <b>\$9,235,249</b> | <b>\$31,357,924</b>   | <b>\$4,286,185</b> | <b>\$31,696,121</b>              | <b>\$10,957,302</b> | <b>\$2,735,057</b>     | <b>\$3,042,079</b> | <b>\$810,718</b>    | <b>\$94,120,635</b>    |                        |

## **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 toter rentals.

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

The 2020 overall actual revenue of \$98 million saw an increase of 3.8% or \$3,115,108, from the 2019 actual total of \$94.9 million. Income tax revenue was reduced by 9.8% or \$2,582,636, to \$23.7 million for 2020. Interest income sees a 31.3% decrease from the 2019 total. Interest income accounts for 0.8% of the overall 2020 revenue budget. Property tax revenues of \$4,794,685 also see a 3.3% increase in 2020, \$155,124 under

the 2019 total of \$4,639,561. Intergovernmental revenue saw an increase of \$3.5 million or 37.1% primarily due to receiving \$3.3 million from the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) economic stimulus bill passed by Congress in March 2020.

The 2021 actual revenue of \$119.8 million is a 22.2%, or \$21.7 million, increase over the 2020 actual amount of \$98 million. Reimbursements sees the largest decrease, \$2.3 million or 87.6%, due to a large reimbursement from Bureau of Worker's Compensation in 2020. Intergovernmental revenue sees the largest increase in 2021, with 39.4% or \$5.1 million which is primarily due to \$4.2 million in grant money to replace one bus and add another four commuter buses in the Transit Fund. Charges for services sees a 2.1% increase due to a 5% sewer rate increase, a solid waste increase of \$1.00 per month, and a \$0.75 per month increase to storm water charges. Income tax withholding was increased in 2021 by one-quarter percent with the passing of a ten year Street Levy income tax.

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 |                    |                    |                    |                    |                    |                    |                    |                    |                    |  |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--|
| <i>2016 Actual</i>                        | <i>2017 Actual</i> | <i>2018 Actual</i> | <i>2019 Actual</i> | <i>2020 Actual</i> | <i>2021 Actual</i> | <i>2022 Actual</i> | <i>2023 Actual</i> | <i>2024 Budget</i> | <i>2025 Budget</i> |  |
| \$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 |                    |                    |                    |                    |                    |                    |                    |                    |                    |  |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--|
| <i>2016 Actual</i>                             | <i>2017 Actual</i> | <i>2018 Actual</i> | <i>2019 Actual</i> | <i>2020 Actual</i> | <i>2021 Actual</i> | <i>2022 Actual</i> | <i>2023 Actual</i> | <i>2024 Budget</i> | <i>2025 Budget</i> |  |
| \$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 |             | Federal Grant Funds | Total Governmental Funds |
|--------------|-----------------------|---------------|-------------------------------|-------------|---------------------|--------------------------|
|              | \$1,613,700           | \$3,859,747   | \$3,922,172                   | \$5,645,099 | \$54,339            | \$3,140,873              |

**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 |             |             |             |             |             |             |             |              |              |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|--------------|
| 2016 Actual   | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Budget  | 2025 Budget  |
| \$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.

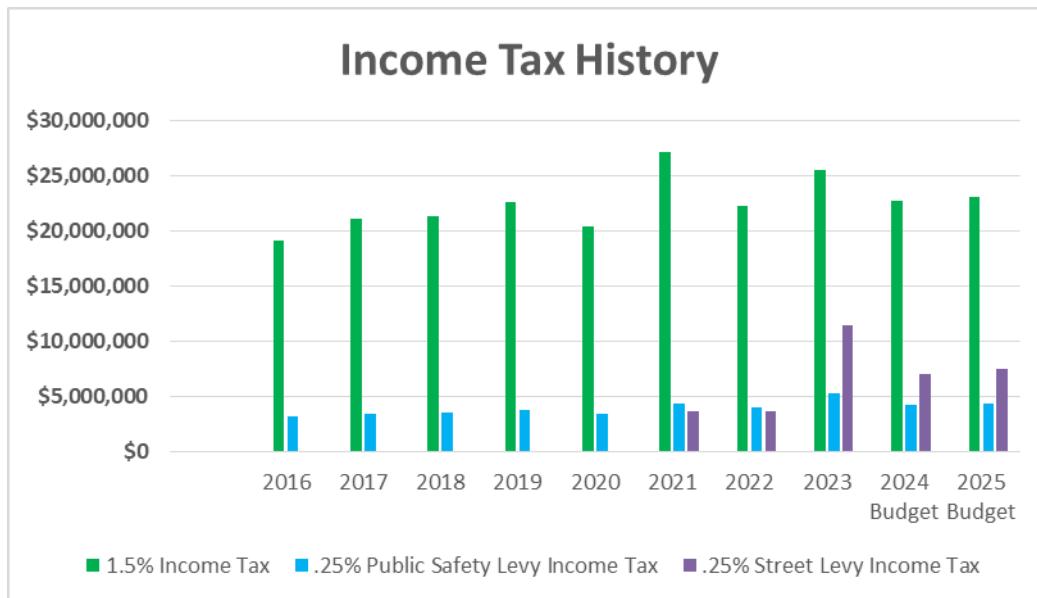


Figure 2.3 Income Tax History

### REVENUE SOURCES FOR ALL FUNDS - 2025

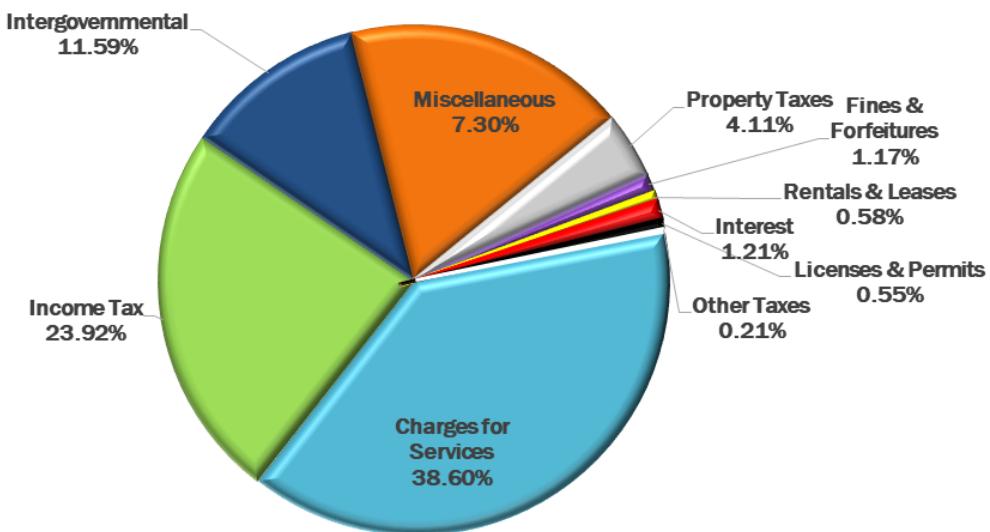


Figure 2.4 Revenue Sources of All Funds Combined

## 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.

### Expenditures for All Funds by Year

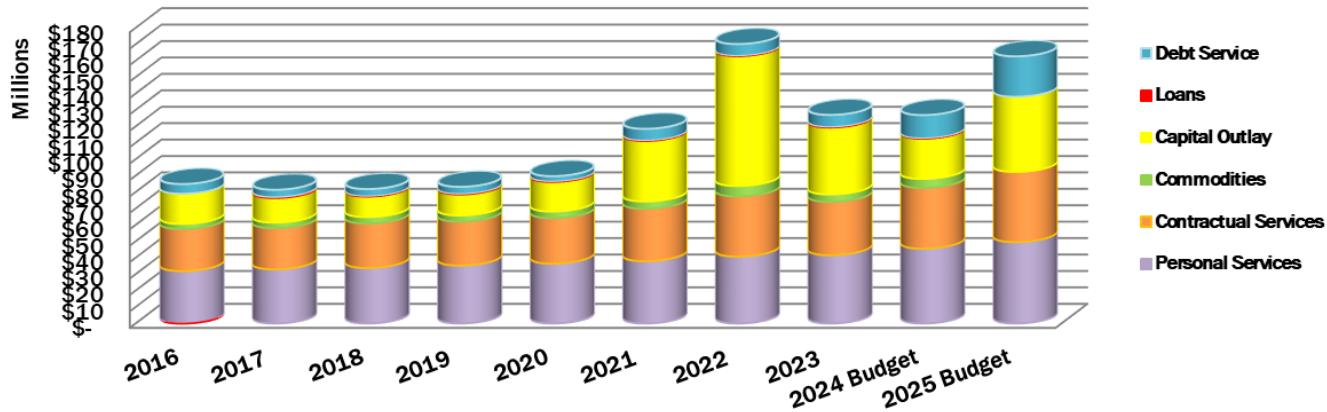


Figure 2.5 Expenditure History by Year/Category for All Funds

Expenditures are categorized into six types of expenditures: personal services, contractual services, commodities, capital outlay, rehabilitation loans and debt service. Personal Services and Contractual Services comprise half or greater of the budget for each year. Capital outlay purchases vary each year and therefore is generally the largest factor for fluctuations in the combined budgets.

**Personal services** includes salaries and wages, overtime and all benefit costs such as health care and pension contributions. Personal services constitute 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.

| <b>Contractual Services Expenditures</b> |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <i>2016 Actual</i>                       | <i>2017 Actual</i> | <i>2018 Actual</i> | <i>2019 Actual</i> | <i>2020 Actual</i> | <i>2021 Actual</i> | <i>2022 Actual</i> | <i>2023 Actual</i> | <i>2024 Budget</i> | <i>2025 Budget</i> |
| \$ 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 |                    |                    |                    |                    |                    |                    |                    |                    |                    |  |  |
|--------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--|--|
| <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> |  |  |
| \$ 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

| <b>Capital Outlay Expenditures</b> |                    |                    |                    |                    |                    |                    |                    |                    |                    |  |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--|
| <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      |  |

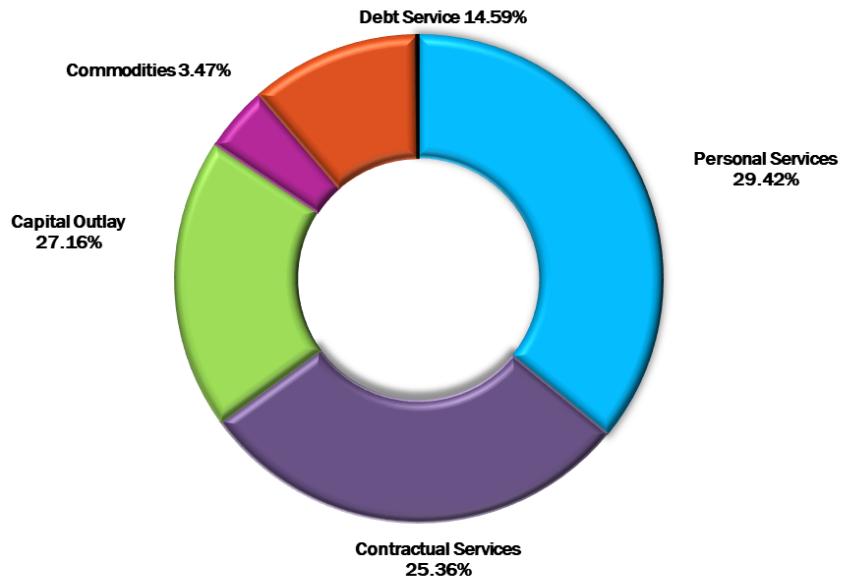
**Table 2.23** Expenditure History – Capital Outlay

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%    | Charges for services - 12.86% |
| Sale of Notes - 15.31% | 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.

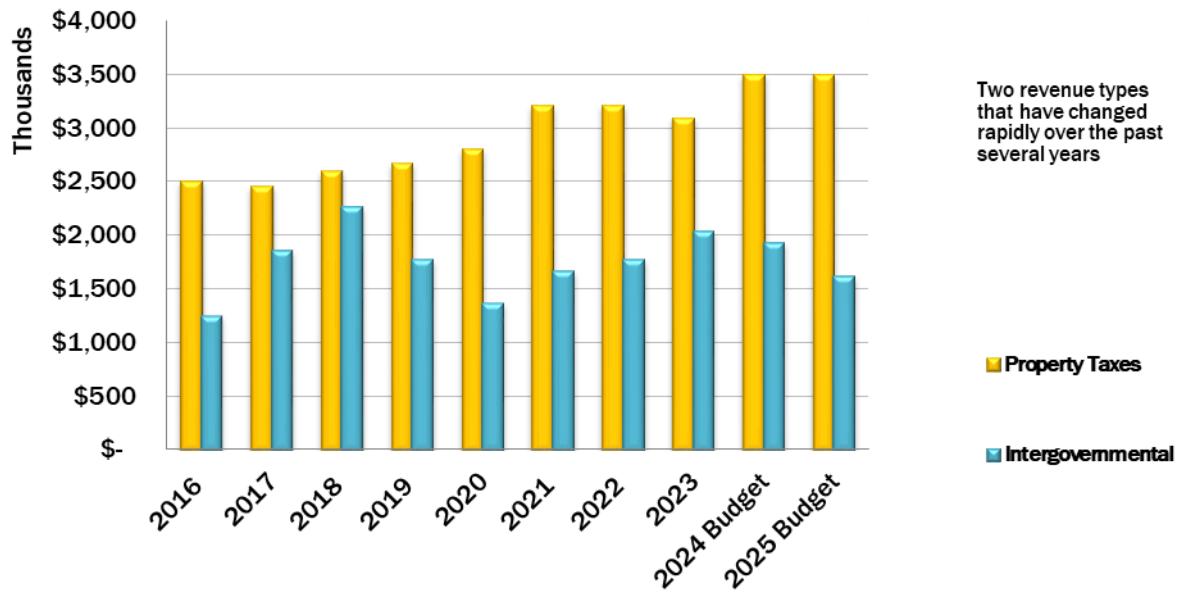
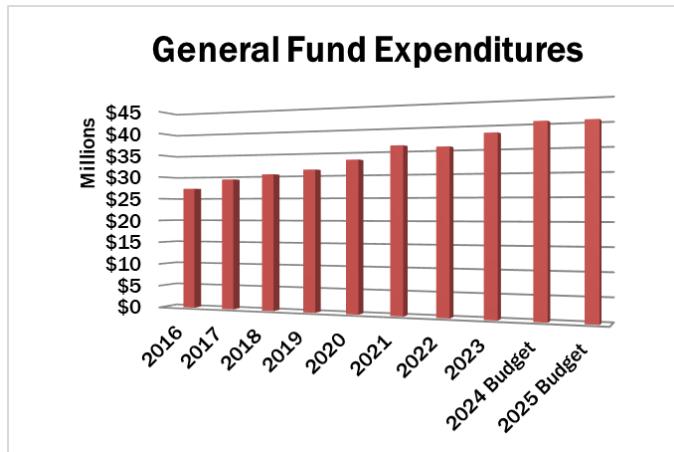


Figure 2.7 General Fund Revenue History – Property Taxes and Intergovernmental

### *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

|                           | <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> |
|---------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------------|--------------------|
| 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.

|                             | <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> |
|-----------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------------|--------------------|
| 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.

|                             | <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> |
|-----------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------------|--------------------|
| 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**

|                           |  | <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> |
|---------------------------|--|--------------|--------------|--------------|--------------|---------------|--------------|---------------|--------------|--------------------|--------------------|
| 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

| <b>Changes in Ending Balances</b>  |                                     |                                  |                                  |                                  |                                 |  |
|------------------------------------|-------------------------------------|----------------------------------|----------------------------------|----------------------------------|---------------------------------|--|
| <b>Fund #</b>                      | <b>Fund</b>                         | <b>Ending Balance 12/31/2023</b> | <b>Ending Balance 12/31/2024</b> | <b>Ending Balance 12/31/2025</b> | <b>Change from 2023 to 2024</b> | <b>Change from 2024 to 2025</b>  |
| <b>100</b>                         | <b>General Fund</b>                 | <b>\$25,703,241</b>              | <b>\$22,064,998</b>              | <b>\$18,673,545</b>              | <b>-14.15%</b>                  | <b>-15.37%</b> Expenditures and revenues increased for 2025                                |
| <b>Special Revenue Funds</b>       |                                     |                                  |                                  |                                  |                                 |  |
| 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%                         | Using fund balance for contractual service expenditures                                    |
| 228                                | Health & Environment                | \$683,519                        | \$420,021                        | \$124,341                        | -38.55%                         | Increase in income tax transfer due to decrease in revenue and increased personal services |
| 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%                           | 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%                         | Increased personal services and contractual services                                       |
| 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%                         | 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  |
| <b>Total Special Revenue Funds</b> |                                     | <b>\$14,210,340</b>              | <b>\$26,578,354</b>              | <b>\$22,371,127</b>              | <b>87.04%</b>                   | <b>-15.83%</b>   |

**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%                                 |
|-------------------------------------|-------------------------------------|---------------------------|---------------------------|---------------------------|--------------------------|--------------------------|--|
| <b>Debt Service Funds</b>           |                                     |                           |                           |                           |                          |                          |  |
| 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 capital 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                                 | Mode 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  |
| <b>Total Debt Service Funds</b>     |                                     | <b>\$4,595,961</b>        | <b>\$3,976,377</b>        | <b>\$4,286,185</b>        | <b>-13.48%</b>           | <b>7.79%</b>             |  |
| <b>Capital Projects Funds</b>       |                                     |                           |                           |                           |                          |                          |  |
| 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  |
| <b>Total Capital Projects Funds</b> |                                     | <b>\$46,454,604</b>       | <b>\$46,149,663</b>       | <b>\$31,520,463</b>       | <b>-0.66%</b>            | <b>-31.70%</b>           |  |

| 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  |
| <b>Enterprise Funds</b>             |                               |                           |                           |                           |                          |   |
| 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                                |
| <b>Total Enterprise Funds</b>       |                               | <b>\$11,657,055</b>       | <b>\$10,996,551</b>       | <b>\$10,957,275</b>       | <b>-5.67%</b>            | <b>-0.36%</b>   |
| <b>Internal Service Funds</b>       |                               |                           |                           |                           |                          |   |
| 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                                      |
| <b>Total Internal Service Funds</b> |                               | <b>\$8,810,954</b>        | <b>\$5,697,094</b>        | <b>\$2,735,057</b>        | <b>-35.34%</b>           | <b>-51.99%</b>  |
| <b>Trust Funds</b>                  |                               |                           |                           |                           |                          |   |
| 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                        |
| <b>Total Trust Funds</b>            |                               | <b>\$3,205,966</b>        | <b>\$3,244,189</b>        | <b>\$3,042,079</b>        | <b>1.19%</b>             | <b>-6.23%</b>   |
| <b>Federal Grant Funds</b>          |                               |                           |                           |                           |                          |   |
| 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   |
| <b>Total Federal Grant Funds</b>    |                               | <b>\$361,172</b>          | <b>\$815,718</b>          | <b>\$810,718</b>          | <b>125.85%</b>           | <b>-8.19%</b>   |
| <b>Special Assessment Funds</b>     |                               |                           |                           |                           |                          |   |
| 896                                 | 2025 Sidewalk, Curb, & Gutter | \$0                       | \$0                       | \$0                       | 0.00%                    | 0.00%   |
| <b>Total Special Assessments</b>    |                               | <b>\$0</b>                | <b>\$0</b>                | <b>\$0</b>                | <b>0.00%</b>             | <b>0.00%</b>  |
| <b>GRAND TOTAL - ALL FUNDS</b>      |                               | <b>\$89,296,052</b>       | <b>\$70,879,592</b>       | <b>\$75,722,904</b>       | <b>-20.62%</b>           | <b>6.83%</b>  |

**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          |
| <b>City Council</b>                               | 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          |
| <b>City Manager</b>                               |               |               |               |               |               |                 |             |              |             |             |               |               |               |               |               |
| 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          |
| <b>Total City Manager's Office</b>                | <b>13.00</b>  | <b>13.00</b>  | <b>14.00</b>  | <b>14.50</b>  | <b>15.00</b>  | <b>10.00</b>    | <b>0.50</b> | <b>10.00</b> | <b>0.00</b> | <b>1.20</b> | <b>23.00</b>  | <b>13.50</b>  | <b>24.00</b>  | <b>14.50</b>  | <b>15.7</b>   |
| <b>Community &amp; Economic Development</b>       |               |               |               |               |               |                 |             |              |             |             |               |               |               |               |               |
| 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          |
| <b>Total Community &amp; Economic Development</b> | <b>8.00</b>   | <b>14.00</b>  | <b>15.00</b>  | <b>14.00</b>  | <b>21.00</b>  |                 |             |              |             |             | <b>8.00</b>   | <b>14.00</b>  | <b>15.00</b>  | <b>14.00</b>  | <b>21.00</b>  |
| <b>Public Safety</b>                              |               |               |               |               |               |                 |             |              |             |             |               |               |               |               |               |
| Fire Administration                               | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          |                 |             |              |             |             | 3.00          | 3.00          | 3.00          | 3.00          | <b>3.00</b>   |
| Fire Operations                                   | 74.00         | 77.00         | 77.00         | 77.00         | 77.00         |                 |             |              |             |             | 74.00         | 77.00         | 77.00         | 77.00         | <b>77.00</b>  |
| Fire Training/Prevention                          | 5.00          | 5.00          | 5.00          | 6.00          | 6.00          |                 |             |              |             |             | 5.00          | 5.00          | 5.00          | 6.00          | <b>6.00</b>   |
| Criminal Investigation                            | 13.00         | 12.00         | 12.00         | 12.00         | 12.00         |                 |             |              |             |             | 13.00         | 12.00         | 12.00         | 12.00         | <b>12.00</b>  |
| Narcotics   | 6.00          | 6.00          | 7.00          | 7.00          | 7.00          |                 |             |              |             |             | 6.00          | 6.00          | 7.00          | 7.00          | <b>7.00</b>   |
| 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         | <b>15.40</b>  |
| 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          | <b>6.70</b>   |
| Police & Fire Dispatch                            | 16.00         | 16.00         | 16.00         | 16.00         | 18.00         |                 |             |              |             |             | 16.00         | 16.00         | 16.00         | 16.00         | <b>18.00</b>  |
| Police Services                                   | 5.00          | 5.00          | 5.00          | 5.00          | 6.00          |                 |             |              |             |             | 5.00          | 5.00          | 5.00          | 5.00          | <b>6.00</b>   |
| Uniform Patrol                                    | 52.00         | 53.00         | 57.00         | 60.00         | 64.00         |                 |             |              |             |             | 52.00         | 53.00         | 57.00         | 60.00         | <b>64.00</b>  |
| <b>Total Public Safety</b>                        | <b>195.50</b> | <b>193.50</b> | <b>198.50</b> | <b>202.50</b> | <b>213.00</b> | <b>1.20</b>     | <b>1.20</b> | <b>2.10</b>  | <b>2.10</b> | <b>2.10</b> | <b>196.70</b> | <b>194.70</b> | <b>200.60</b> | <b>204.60</b> | <b>215.10</b> |
| <b>Economic Development</b>                       | <b>4.00</b>   | <b>4.00</b>   | <b>4.00</b>   | <b>4.00</b>   | <b>0.00</b>   | <b>0.70</b>     | <b>0.70</b> | <b>0.70</b>  | <b>0.70</b> | <b>0.00</b> | <b>4.70</b>   | <b>4.70</b>   | <b>4.70</b>   | <b>4.70</b>   | <b>0.00</b>   |

**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          |
| <b>Health Department</b>                  | 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          |
| <b>Finance Department</b>                 |               |               |               |               |               |                 |             |              |             |             |               |               |               |               |               |
| 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          |
| <b>Total Finance Department</b>           | <b>23.00</b>  | <b>23.00</b>  | <b>23.00</b>  | <b>23.00</b>  | <b>24.00</b>  |                 |             |              |             |             | <b>23.00</b>  | <b>23.00</b>  | <b>23.00</b>  | <b>23.00</b>  | <b>24.00</b>  |
| <b>Information Systems</b>                | <b>5.00</b>   | <b>5.00</b>   | <b>5.00</b>   | <b>5.00</b>   | <b>5.00</b>   | <b>0.80</b>     | <b>0.80</b> | <b>0.80</b>  | <b>0.80</b> | <b>0.80</b> | <b>5.80</b>   | <b>5.80</b>   | <b>5.80</b>   | <b>5.80</b>   | <b>5.80</b>   |
| <b>Airport Operations</b>                 | <b>3.00</b>   |               | <b>1.00</b>   | <b>1.00</b>   | <b>1.00</b>   | <b>2.00</b>     |             |              |             |             | <b>5.00</b>   | <b>0.00</b>   | <b>1.00</b>   | <b>1.00</b>   | <b>1.00</b>   |
| <b>Municipal Court</b>                    |               |               |               |               |               |                 |             |              |             |             |               |               |               |               |               |
| Municipal Court                           | 19.00         | 20.00         | 20.00         | 20.00         | <b>20.00</b>  | 1.50            | 0.20        | 0.20         | 0.20        | 0.20        | 20.50         | 20.20         | 19.20         | 19.20         | <b>20.20</b>  |
| Court Special Projects                    | 1.00          | 1.00          | 1.00          | 1.00          | <b>1.00</b>   |                 |             |              |             |             | 1.00          | 1.00          | 1.00          | 1.00          | <b>1.00</b>   |
| Probation                                 | 1.00          | 1.00          | 1.00          | 1.00          | <b>1.00</b>   |                 |             |              |             |             | 1.00          | 1.00          | 1.00          | 1.00          | <b>1.00</b>   |
| <b>Total Municipal Court</b>              | <b>21.00</b>  | <b>22.00</b>  | <b>22.00</b>  | <b>22.00</b>  | <b>22.00</b>  | <b>1.50</b>     | <b>0.20</b> | <b>0.20</b>  | <b>0.20</b> | <b>0.20</b> | <b>22.5</b>   | <b>22.2</b>   | <b>21.2</b>   | <b>22.2</b>   | <b>22.20</b>  |
| <b>Public Works &amp; Utilities</b>       |               |               |               |               |               |                 |             |              |             |             |               |               |               |               |               |
| Building Maintenance                      | 3.00          | 3.00          | 4.00          | 4.00          | 6.00          |                 |             |              |             |             | 3.00          | 3.00          | 4.00          | 4.00          | <b>6.00</b>   |
| Electronic Maintenance                    | 2.00          | 4.00          | 4.00          | 4.00          | 4.00          | 1.30            |             |              |             |             | 3.30          | 4.00          | 4.00          | 4.00          | <b>4.00</b>   |
| Engineering                               | 2.50          | 2.50          | 1.50          | 1.50          | 1.00          |                 |             |              |             |             | 2.50          | 2.50          | 1.50          | 1.50          | <b>1.00</b>   |
| 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          | <b>1.20</b>   |
| Municipal Garage                          | 7.00          | 7.00          | 7.00          | 7.00          | 7.00          |                 |             |              |             |             | 7.00          | 7.00          | 7.00          | 7.00          | <b>7.00</b>   |
| 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          | <b>8.30</b>   |
| Public Works & Utilities Admin            | 7.00          | 7.00          | 7.50          | 7.75          | 8.00          |                 |             |              |             |             | 7.00          | 7.00          | 7.50          | 7.75          | <b>8.00</b>   |
| Litter and Waste Collection               | 0.50          | 0.50          | 0.50          | 0.50          | 0.50          |                 |             |              |             |             | 0.50          | 0.50          | 0.50          | 0.50          | <b>0.50</b>   |
| Sewer Maintenance                         | 10.00         | 10.00         | 10.00         | 10.00         | 11.00         |                 |             |              |             |             | 10.00         | 10.00         | 10.00         | 10.00         | <b>11.00</b>  |
| 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         | <b>9.00</b>   |
| 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         | <b>17.00</b>  |
| Water Reclamation                         | 18.00         | 18.00         | 18.00         | 18.00         | 17.00         |                 |             |              |             |             | 18.00         | 18.00         | 18.00         | 18.00         | <b>17.00</b>  |
| Water Treatment                           | 13.00         | 13.00         | 13.00         | 13.00         | 13.00         |                 |             |              |             |             | 13.00         | 13.00         | 13.00         | 13.00         | <b>13.00</b>  |
| 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         | <b>16.00</b>  |
| <b>Total Public Works &amp; Utilities</b> | <b>108.50</b> | <b>109.50</b> | <b>112.00</b> | <b>112.25</b> | <b>117.50</b> | <b>3.60</b>     | <b>2.80</b> | <b>2.80</b>  | <b>2.90</b> | <b>2.90</b> | <b>112.10</b> | <b>112.30</b> | <b>114.80</b> | <b>115.40</b> | <b>119.00</b> |
| <b>TOTAL PERSONNEL</b>                    | <b>389.00</b> | <b>392.00</b> | <b>403.50</b> | <b>407.25</b> | <b>427.50</b> | <b>21.30</b>    | <b>7.70</b> | <b>18.10</b> | <b>7.20</b> | <b>8.70</b> | <b>410.30</b> | <b>399.70</b> | <b>421.60</b> | <b>414.45</b> | <b>434.30</b> |

## **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 became 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.

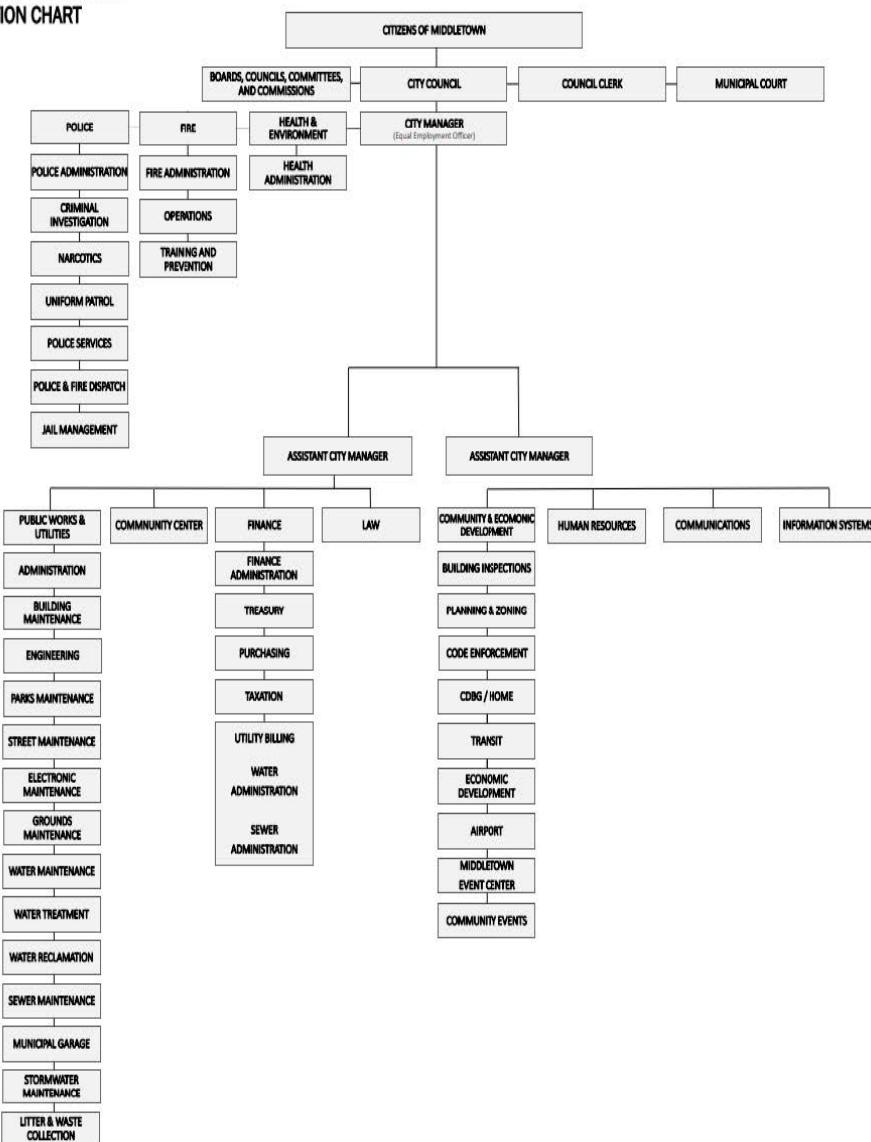
**Public Works Department**

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.

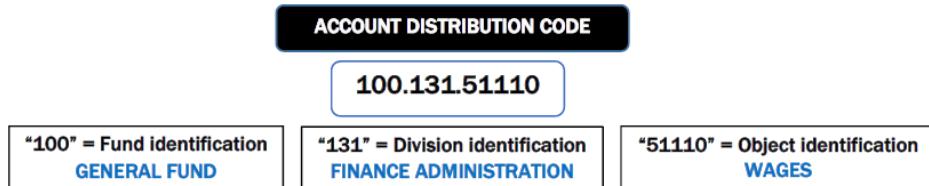
**THESE FUNDS ARE USED TO AID DEPARTMENTS IN THEIR TASKS, GOALS, OR DESIGNATED PROJECT.**

| <b>Finance</b>         |                         |            |                |
|------------------------|-------------------------|------------|----------------|
| 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%         |
| <b>Total</b>           | <b>3,010,709</b>        |            | <b>100.00%</b> |

*Most departments have multiple divisions requiring different sources of funding.*

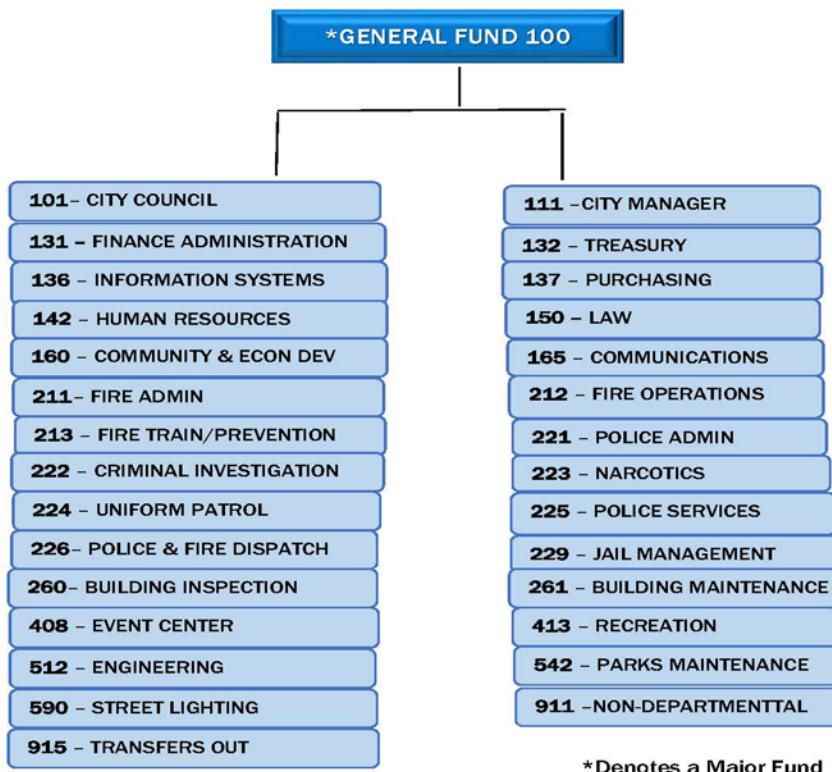
*Example above: The Finance Department has six divisions that are funded with various city funds*

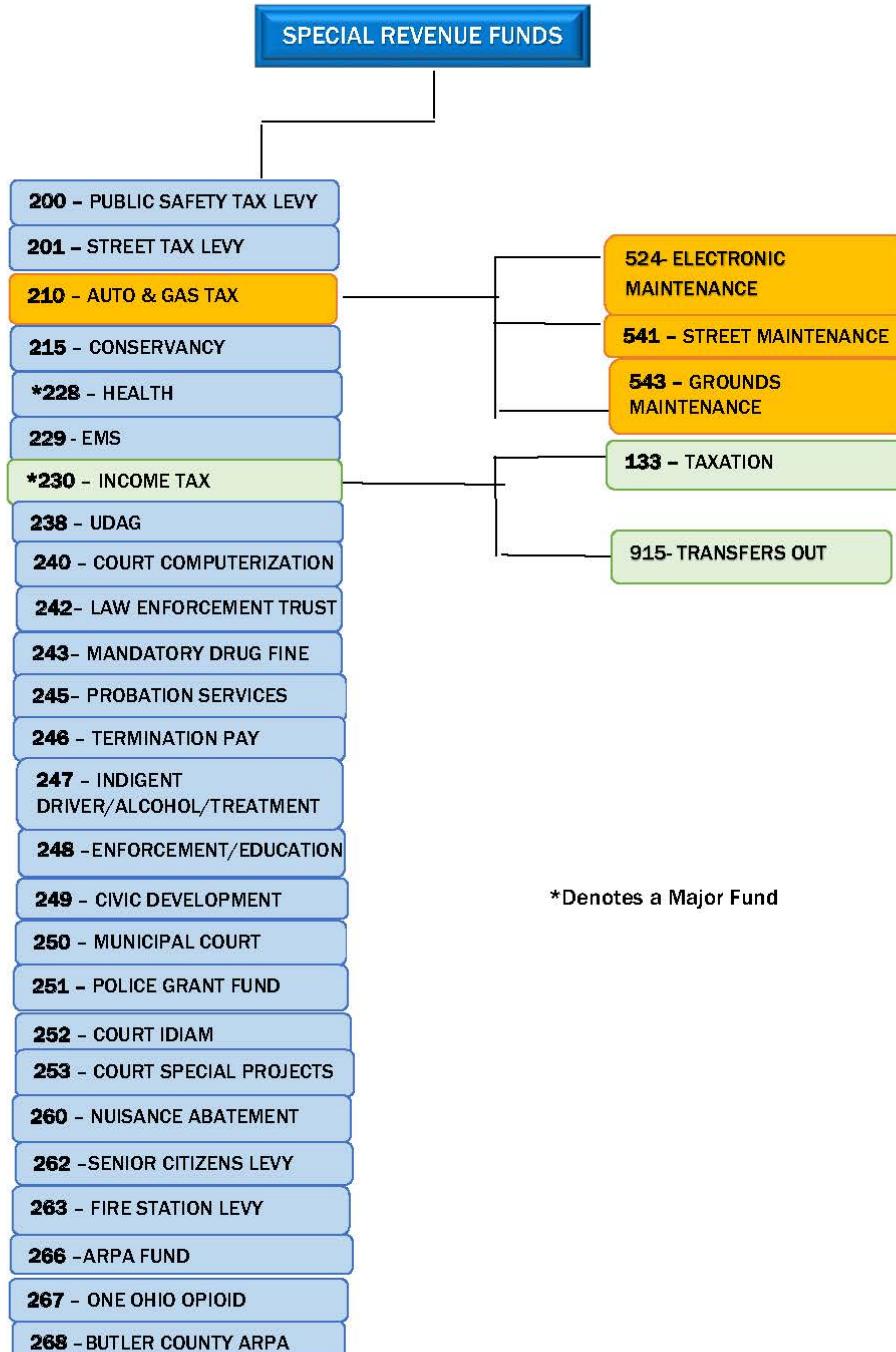
**Table 2.30** Explanation of Department/Fund relationship



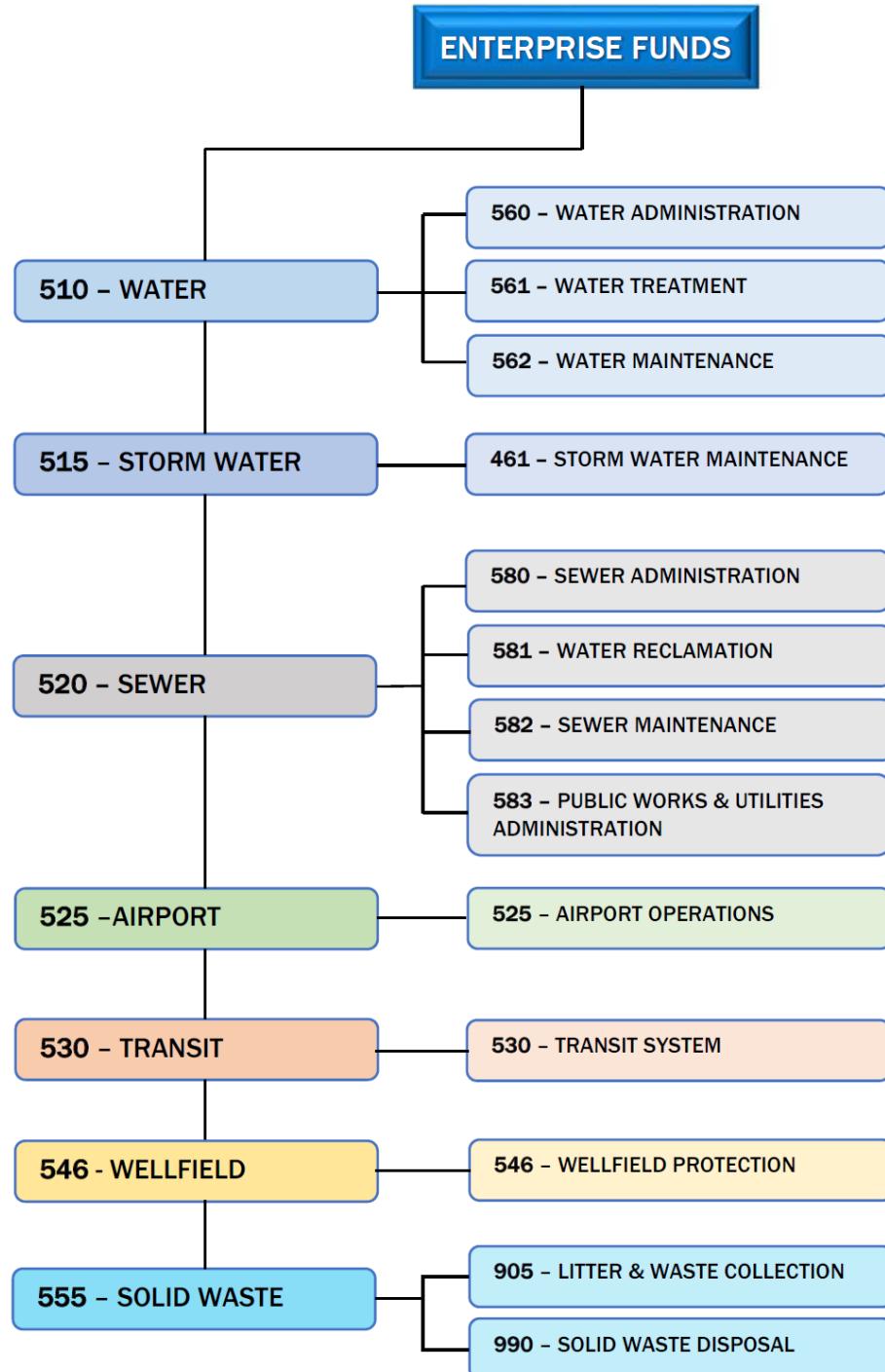
**Figure 2.9** Explanation of Account Distribution Codes

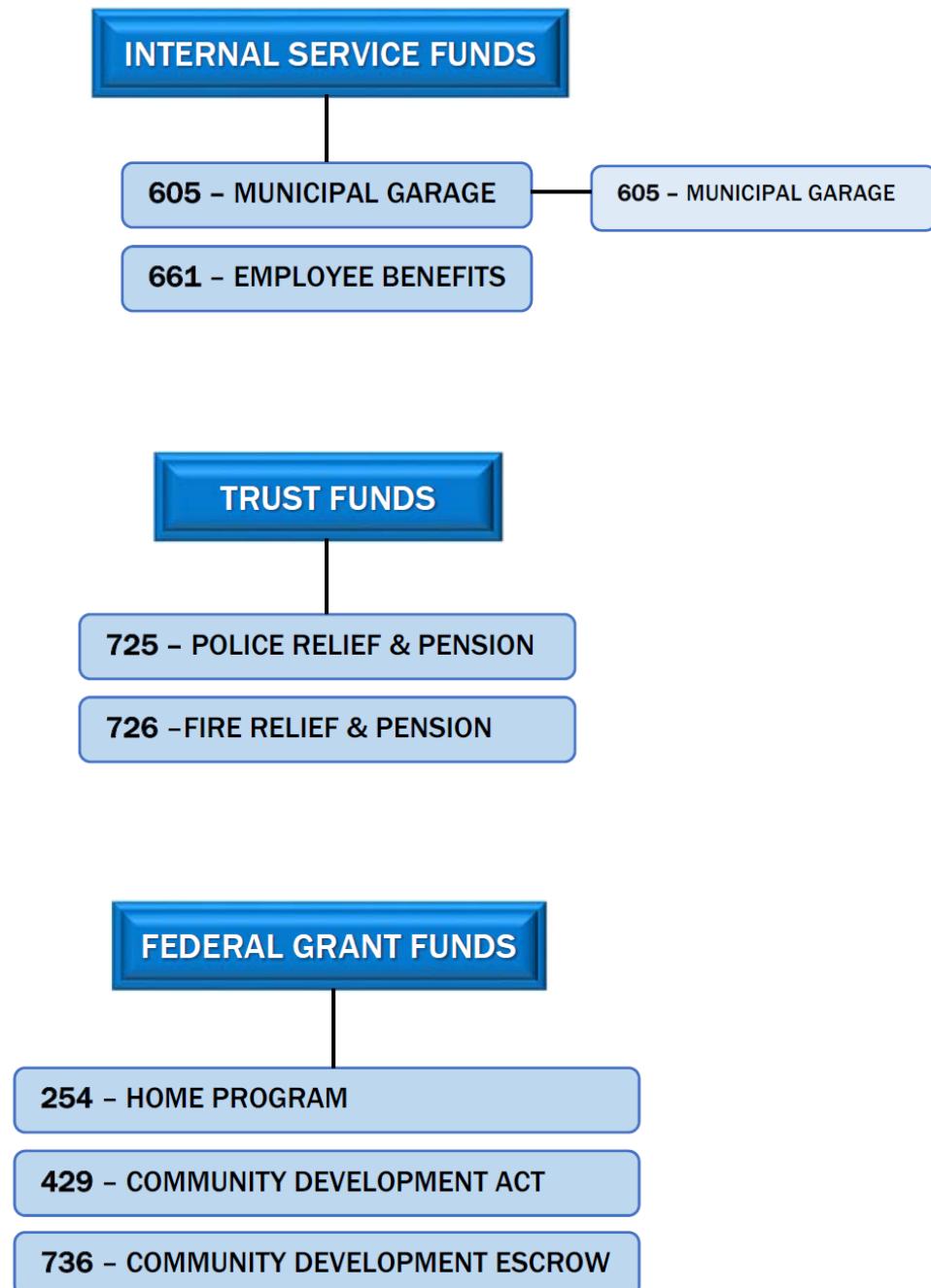
The City of Middletown's finances are reported in funds, while the organizational structure consists of departments with various divisions that perform the many duties necessary to maintain day to day operations. The following funding matrix shows the relationship of the departmental divisions to the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













## **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**

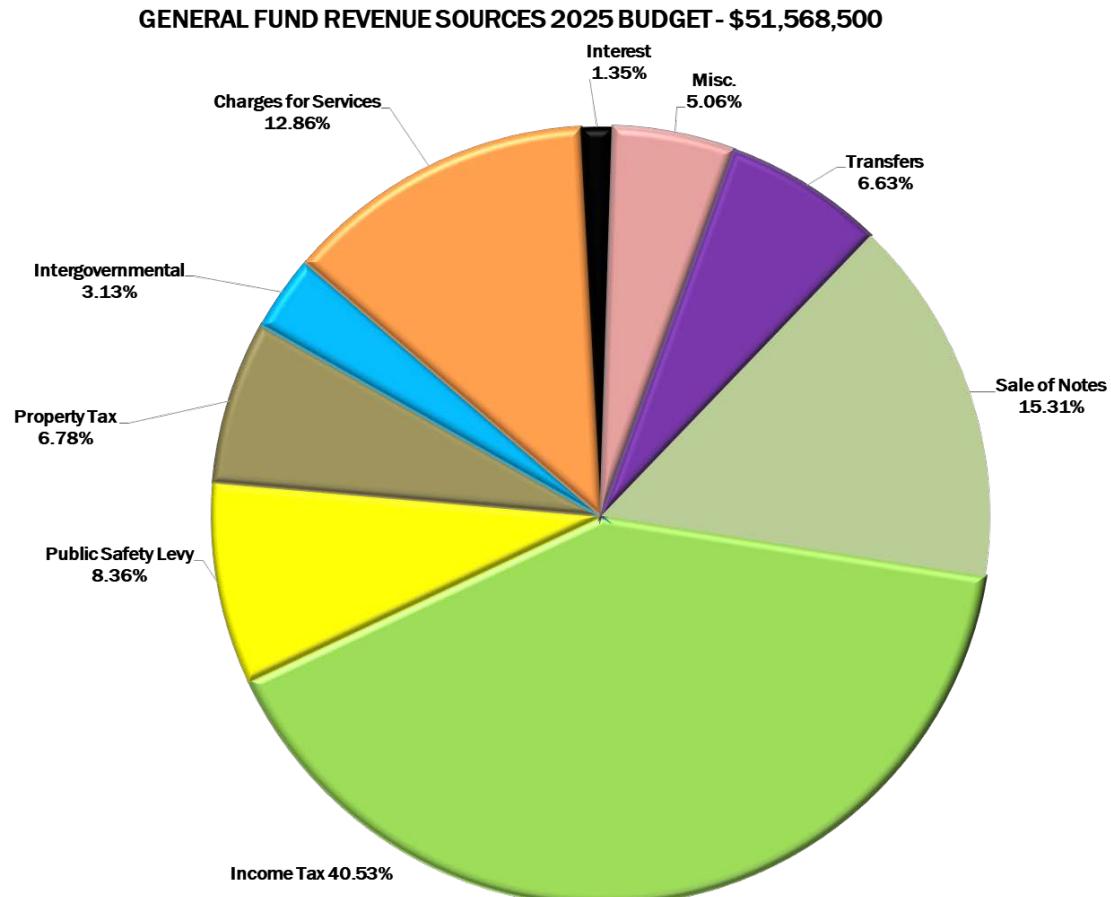
General Fund revenue is made up of income tax, real estate property taxes, intergovernmental revenues (revenue from other governmental agencies), charges for services, licenses and permits, rentals and leases, miscellaneous revenue, interest revenue, and transfers-in from other funds. The pie chart below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

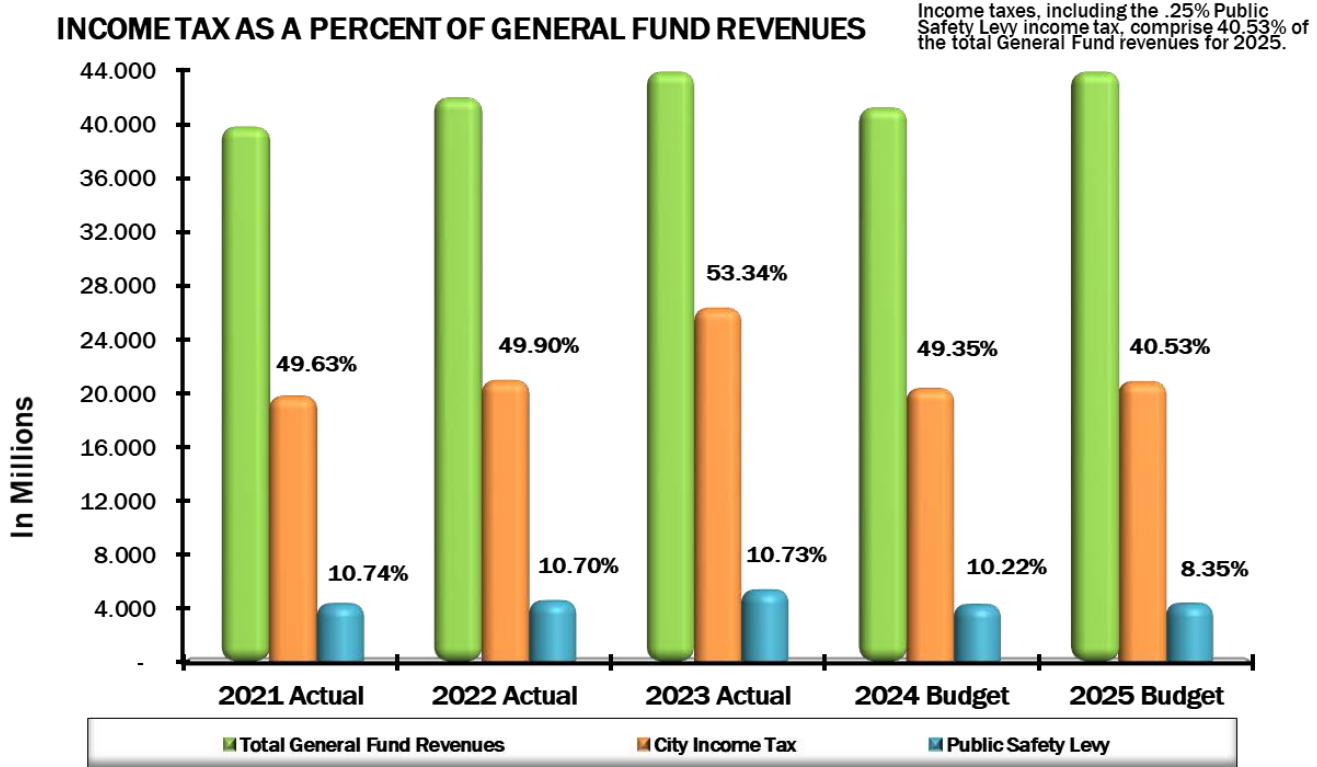
Fiscal year 2025 revenue estimates are based on known revenue sources such as property taxes and leases, current economic conditions and policies as well as historical trend. Historical trend is based on the period of the past three years. Revenue is monitored on a monthly basis throughout the year.

**Figure 3.1 General Fund Revenue Sources**



| <b>GENERAL FUND<br/>SOURCES OF REVENUE</b> |                        |                     |                        |                        |                        |                             |               |
|--|------------------------|---------------------|------------------------|------------------------|------------------------|-----------------------------|---------------|
| <b>Revenue Source</b>                      | <b>2021<br/>Actual</b> | <b>2022 Actual</b>  | <b>2023<br/>Actual</b> | <b>2024<br/>Budget</b> | <b>2025<br/>Budget</b> | <b>Increase or Decrease</b> |               |
|  |                        |                     |                        |                        |                        | \$                          | %             |
| 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> |
| <b>Subtotal</b>                            | <b>\$37,228,771</b>    | <b>\$39,184,435</b> | <b>\$46,457,912</b>    | <b>\$38,198,787</b>    | <b>\$48,148,667</b>    | <b>\$9,949,880</b>          | <b>26.0%</b>  |
| 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>   |
| <b>Total</b>                               | <b>\$39,907,703</b>    | <b>\$42,066,887</b> | <b>\$49,480,596</b>    | <b>\$41,327,464</b>    | <b>51,568,500</b>      | <b>10,241,036</b>           | <b>24.8%</b>  |

**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.

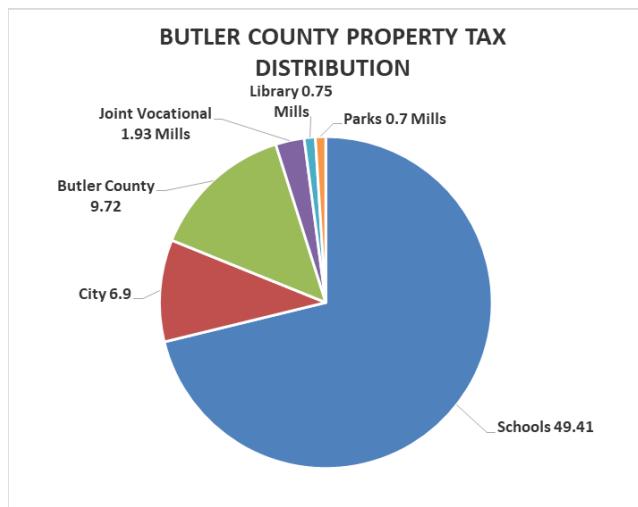
**Charges for Services**

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**

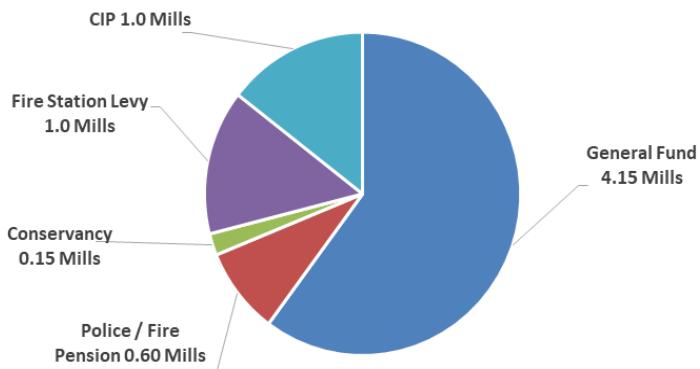


Figure 3.4 Property Tax Distribution of the City's Share

**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.

expends. 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



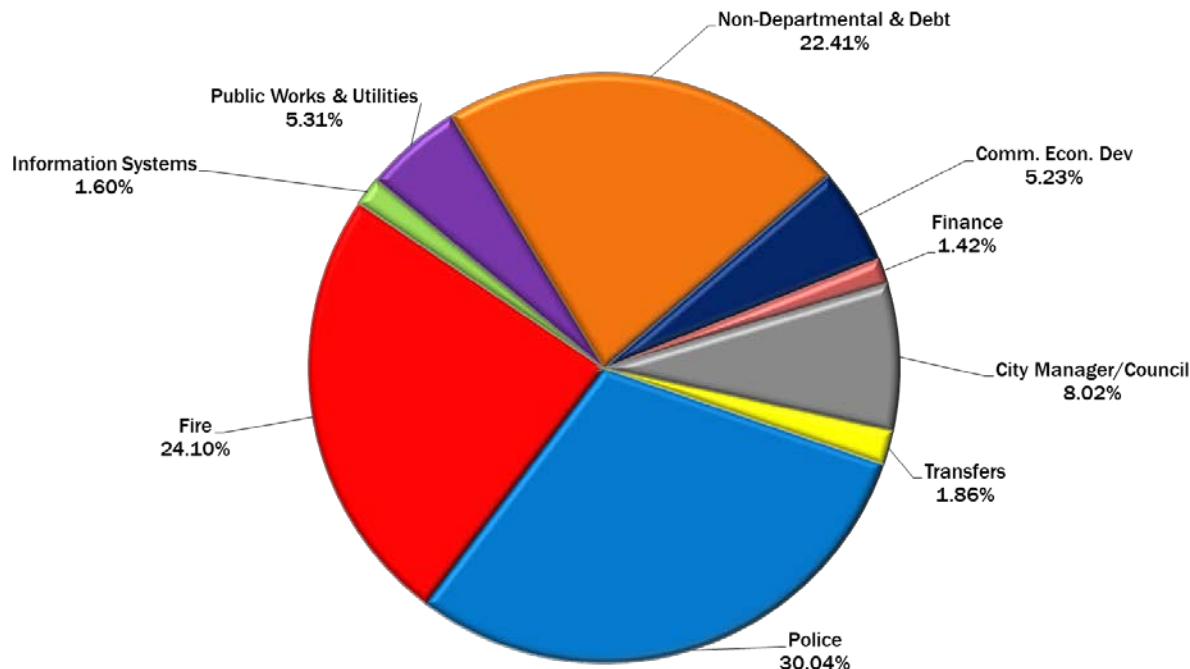
Police K-9 Bear



| <b>GENERAL FUND EXPENDITURES<br/>DEPARTMENT SUMMARY</b> |                     |                     |                     |                                  |
|---|---------------------|---------------------|---------------------|----------------------------------|
| <b>Department/Division</b>                              | <b>2023 Actual</b>  | <b>2024 Budget</b>  | <b>2025 Budget</b>  | <b>Increase/Decrease</b>         |
|   |                     |                     |                     | <b>\$</b> <b>%</b>               |
| 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%               |
| <b>Subtotal</b>   | <b>37,998,397</b>   | <b>43,682,740</b>   | <b>53,934,952</b>   | <b>\$10,252,212</b> <b>23.5%</b> |
| Transfers   | 6,025,133           | 1,282,968           | 1,025,000           | (257,968) -20.1%                 |
| <b>Total</b>  | <b>\$44,023,530</b> | <b>\$44,965,708</b> | <b>\$54,959,952</b> | <b>\$9,994,244</b> <b>22.2%</b>  |

**Table 3.2** Department expenditures 2023-2025

**GENERAL FUND EXPENDITURES  
2025 BUDGET - \$54,959,952**



**Figure 3.5** General Fund expenditures by department for 2025

| <b>GENERAL FUND EXPENDITURES<br/>CATEGORY SUMMARY</b> |                     |                     |                    |                     |                     |                          |              |
|---|---------------------|---------------------|--------------------|---------------------|---------------------|--------------------------|--------------|
| <b>Category</b>                                       | <b>2021 Actual</b>  | <b>2022 Actual</b>  | <b>2023 Actual</b> | <b>2024 Budget</b>  | <b>2025 Budget</b>  | <b>Increase/Decrease</b> |              |
|   |                     |                     |                    |                     |                     | <b>\$</b>                | <b>%</b>     |
| 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%       |
| <b>Subtotal</b>                                       | <b>35,873,884</b>   | <b>\$34,975,775</b> | <b>37,840,231</b>  | <b>43,524,192</b>   | <b>45,168,141</b>   | <b>1,643,949</b>         | <b>3.8%</b>  |
| 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%         |
| <b>Total</b>  | <b>\$37,416,186</b> | <b>\$37,747,468</b> | <b>44,023,530</b>  | <b>\$44,965,708</b> | <b>\$54,959,952</b> | <b>9,994,244</b>         | <b>22.2%</b> |

Table 3.3 General Fund expenditure by category

### 2025 GENERAL FUND BUDGETED EXPENDITURES BY CATEGORY

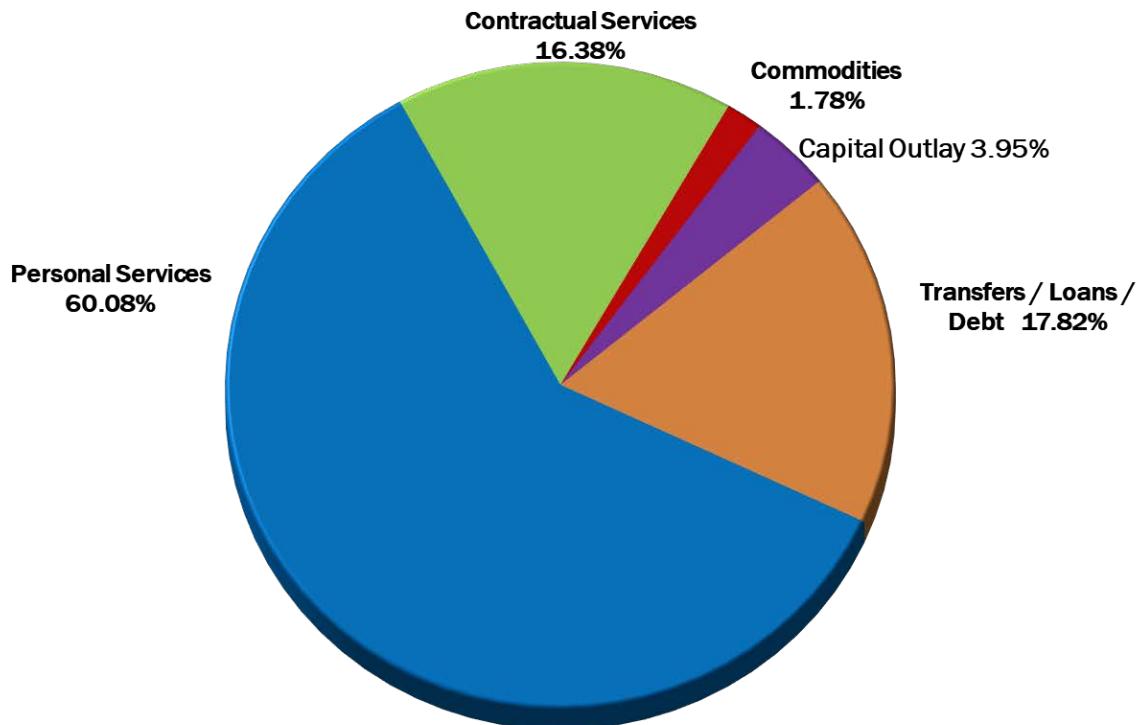
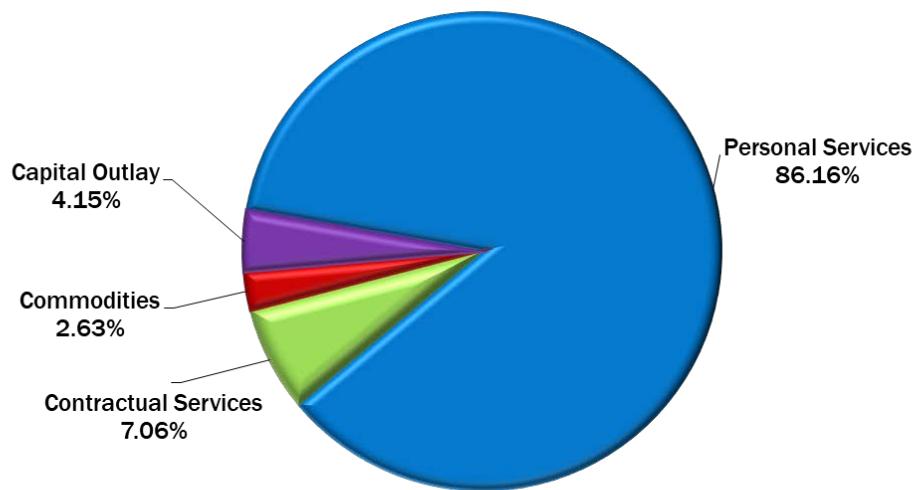


Figure 3.6 General Fund budget by category

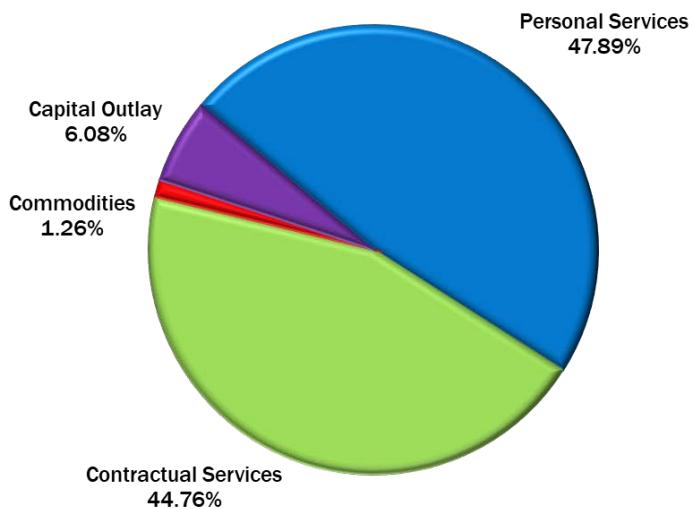
**GENERAL FUND EXPENDITURES BY CATEGORY**

**2025 GENERAL FUND BUDGET  
for Public Safety**



**Figure 3.7** General Fund Budget –Public Safety Expenditures

**2025 GENERAL FUND BUDGET  
(Excluding Public Safety)**

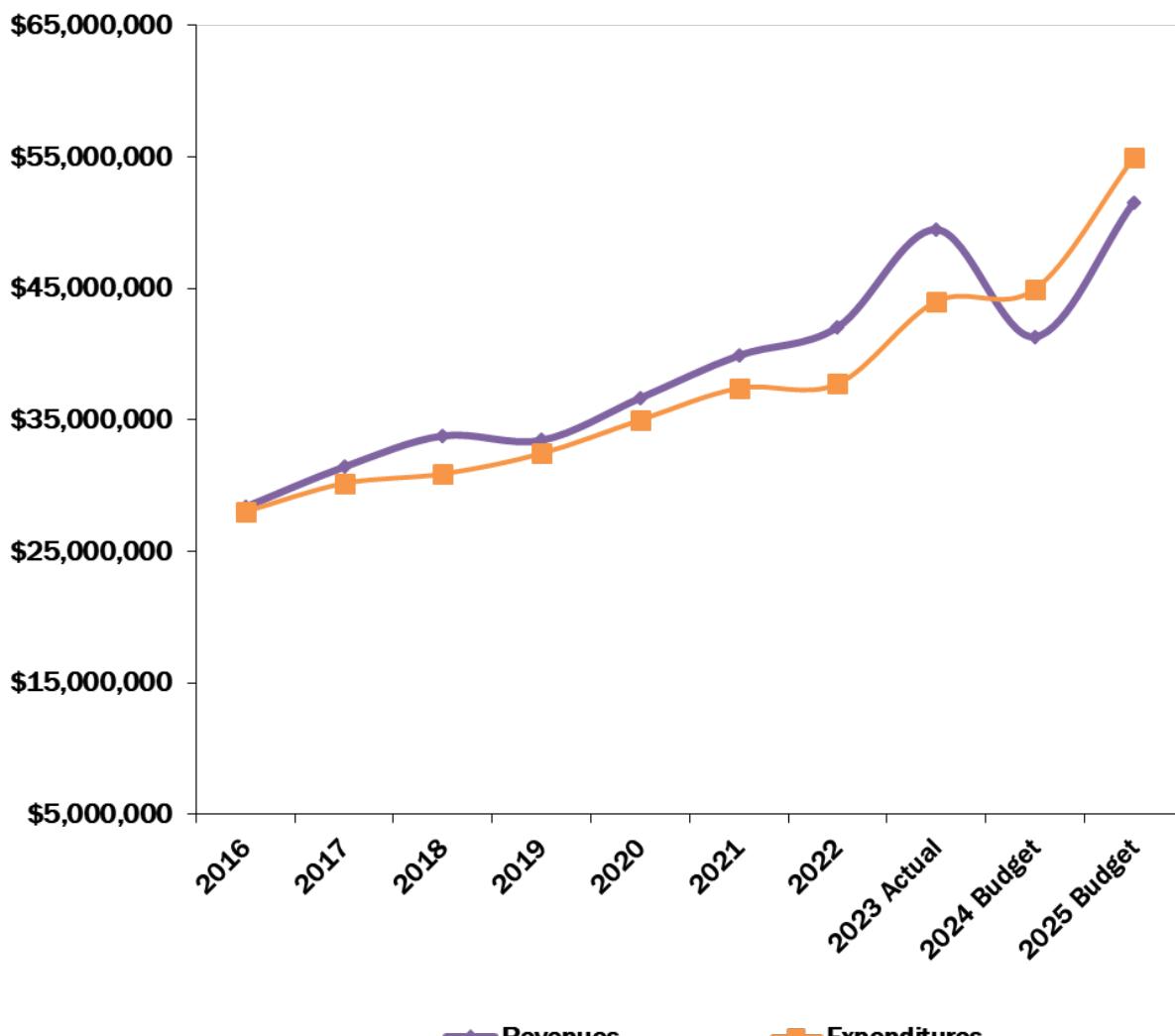


**Figure 3.8** General Fund Budget –Excluding Public Safety

**GENERAL FUND - BUDGETED EXPENDITURES**

| <b>Department/Division</b>          | <b>Personal Services</b> | <b>Contractual Services</b> | <b>Commodities</b> | <b>Capital Outlay</b> | <b>Totals</b>       |
|-------------------------------------|--------------------------|-----------------------------|--------------------|-----------------------|---------------------|
| <b>City Council</b>                 | \$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           |
| <b>City Manager</b>                 | <b>\$1,860,558</b>       | <b>\$2,053,150</b>          | <b>\$16,700</b>    | <b>\$61,500</b>       | <b>\$4,199,915</b>  |
| <b>Information Systems</b>          | <b>\$746,184</b>         | <b>\$31,500</b>             | <b>\$8,500</b>     | <b>\$92,500</b>       | <b>\$878,684</b>    |
| 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           |
| <b>Finance Department</b>           | <b>\$691,276</b>         | <b>\$75,485</b>             | <b>\$7,300</b>     | <b>\$8,070</b>        | <b>\$782,131</b>    |
| 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           |
| <b>Development Services</b>         | <b>\$2,253,429</b>       | <b>\$528,400</b>            | <b>\$16,500</b>    | <b>\$78,000</b>       | <b>\$2,876,329</b>  |
| 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         |
| <b>Public Safety</b>                | <b>\$25,639,074</b>      | <b>\$2,101,698</b>          | <b>\$781,681</b>   | <b>\$1,233,529</b>    | <b>\$29,755,982</b> |
| 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         |
| <b>Public Works &amp; Utilities</b> | <b>\$1,352,092</b>       | <b>\$1,385,999</b>          | <b>\$130,600</b>   | <b>\$49,254</b>       | <b>\$2,917,945</b>  |
| <b>Debt Service</b>                 |                          |                             |                    |                       | <b>\$8,766,811</b>  |
| <b>Non-Departmental</b>             | <b>\$212,156</b>         | <b>\$2,685,850</b>          | <b>\$5,200</b>     | <b>\$647,100</b>      | <b>\$3,550,306</b>  |
| <b>Subtotal Expenditures</b>        | <b>\$32,907,618</b>      | <b>\$8,907,782</b>          | <b>\$973,481</b>   | <b>\$2,171,253</b>    | <b>\$53,934,952</b> |
| <b>Transfers-Out/Loans</b>          |                          |                             |                    |                       | <b>\$1,025,000</b>  |
| <b>Total Expenditures</b>           | <b>\$32,907,618</b>      | <b>\$8,907,782</b>          | <b>\$973,481</b>   | <b>\$2,171,253</b>    | <b>\$54,959,952</b> |

**GENERAL FUND  
TEN YEAR COMPARISON  
OF REVENUES & EXPENDITURES**



**Figure 3.9** Ten year comparison of General and revenues and expenditures

**FUND SUMMARY FOR FUND 100  
GENERAL FUND**

|                                     | 2023<br>ACTUAL      | 2024<br>BUDGET      | 2025<br>BUDGET      |
|-------------------------------------|---------------------|---------------------|---------------------|
| <b>BEGINNING BALANCE: JANUARY 1</b> | <b>\$20,246,176</b> | <b>\$25,703,241</b> | <b>\$22,064,998</b> |
| <b>REVENUES:</b>                    |                     |                     |                     |
| 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          |
| <b>TOTAL REVENUES</b>               | <b>\$49,480,596</b> | <b>\$41,327,464</b> | <b>\$51,568,500</b> |
| <b>TOTAL RESOURCES</b>              | <b>\$69,726,772</b> | <b>\$67,030,705</b> | <b>\$73,633,498</b> |
| <b>EXPENDITURES:</b>                |                     |                     |                     |
| 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                   |
| <b>TOTAL EXPENDITURES</b>           | <b>\$44,023,530</b> | <b>\$44,965,708</b> | <b>\$54,959,952</b> |
| <b>ENDING BALANCE DECEMBER 31</b>   | <b>\$25,703,241</b> | <b>\$22,064,998</b> | <b>\$18,673,545</b> |

## 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<br>ACTUAL   | 2024<br>BUDGET   | 2025<br>BUDGET   |
|------------------------------------|------------------|------------------|------------------|
| <b>EXPENDITURES BY DIVISION:</b>   |                  |                  |                  |
| City Council                       | \$155,461        | \$170,929        | \$206,849        |
| <b>TOTAL DIVISION EXPENDITURES</b> | <b>\$155,461</b> | <b>\$170,929</b> | <b>\$206,849</b> |
| <b>EXPENDITURES BY CATEGORY:</b>   |                  |                  |                  |
| 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            |
| <b>TOTAL EXPENDITURES</b>          | <b>\$155,461</b> | <b>\$170,929</b> | <b>\$206,849</b> |

**GENERAL FUND**  
**CITY COUNCIL**

|                                 |                                | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|---------------------------------|--------------------------------|--------------------------------|----------------------------|----------------------------|
| <b>PERSONNEL:</b>               |                                |                                |                            |                            |
| MA YOR (NG)                     |                                | 1                              | 1                          | 1                          |
| CITY COUNCIL (NG)               |                                | 4                              | 4                          | 4                          |
| CLERK OF THE CITY COUNCIL (177) |                                | 1                              | 1                          | 1                          |
| <b>PERSONAL SERVICES:</b>       |                                |                                |                            |                            |
| 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                    |
| <b>CONTRACTUAL SERVICES:</b>    |                                |                                |                            |                            |
| 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                     |
| <b>COMMODITIES:</b>             |                                |                                |                            |                            |
| 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                      |
| <b>CAPITAL OUTLAY:</b>          |                                |                                |                            |                            |
| 100.101.54320                   | OFFICE MACHINERY & EQUIPMENT   | 1,253                          | 1,300                      | 1,300                      |
|                                 | Total - CAPITAL OUTLAY         | 1,253                          | 1,300                      | 1,300                      |
|                                 | <b>Grand Total</b>             | <b>\$ 155,461</b>              | <b>\$ 170,929</b>          | <b>\$ 206,849</b>          |

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

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

To 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 ncy issues that impact employinform the public of emergency and non-emergencies and/or the public

**DEPARTMENT SUMMARY OF EXPENDITURES**  
**CITY MANAGER**

|                                      | 2023<br>ACTUAL     | 2024<br>BUDGET     | 2025<br>BUDGET     |
|--------------------------------------|--------------------|--------------------|--------------------|
| <b>EXPENDITURES BY DIVISION:</b>     |                    |                    |                    |
| 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            |
| <hr/>                                |                    |                    |                    |
| <b>TOTAL DIVISION EXPENDITURES</b>   | <b>\$2,388,842</b> | <b>\$3,207,153</b> | <b>\$4,199,915</b> |
| <br><b>EXPENDITURES BY CATEGORY:</b> |                    |                    |                    |
| 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             |
| <hr/>                                |                    |                    |                    |
| <b>TOTAL EXPENDITURES</b>            | <b>\$2,388,842</b> | <b>\$3,207,153</b> | <b>\$4,199,915</b> |

GENERAL FUND  
CITY MANAGER'S OFFICE

|                                     |                                | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|-------------------------------------|--------------------------------|--------------------------------|----------------------------|----------------------------|
| <b>PERSONNEL:</b>                   |                                |                                |                            |                            |
| 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                          |
| <b>PERSONAL SERVICES:</b>           |                                |                                |                            |                            |
| 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                    |
| <b>CONTRACTUAL SERVICES:</b>        |                                |                                |                            |                            |
| 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                    |
| <b>COMMODITIES:</b>                 |                                |                                |                            |                            |
| 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                      |
| <b>CAPITAL OUTLAY:</b>              |                                |                                |                            |                            |
| 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                      |
|                                     | <b>Grand Total</b>             | <b>\$ 626,832</b>              | <b>\$ 995,373</b>          | <b>\$ 1,007,347</b>        |

**GENERAL FUND**  
**HUMAN RESOURCES**

|   | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|---|--------------------------------|----------------------------|----------------------------|
| <b>PERSONNEL:</b>                           |                                |                            |                            |
| 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                        |
| <b>PERSONAL SERVICES:</b>                   |                                |                            |                            |
| 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                    |
| <b>CONTRACTUAL SERVICES:</b>                |                                |                            |                            |
| 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                    |
| <b>COMMODITIES:</b>                         |                                |                            |                            |
| 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                      |
| <b>Grand Total</b>                          | <b>\$415,474</b>               | <b>\$489,412</b>           | <b>\$658,328</b>           |

**GENERAL FUND**  
**LAW**

|  |                     | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|--|---------------------|--------------------------------|----------------------------|----------------------------|
| <b>PERSONNEL:</b>                            |                     |                                |                            |                            |
| PARALEGAL (180)                              |                     | 1                              | 1                          | 1                          |
| VICTIM ADVOCATE (188)                        |                     | 1                              | 1                          | 1                          |
| GENERAL COUNSEL (172)                        |                     | 1                              | 2                          | 2                          |
| ADMINISTRATIVE ASSISTANT (184)               |                     | 0                              | 0                          | 1                          |
| <b>PERSONAL SERVICES:</b>                    |                     |                                |                            |                            |
| 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                      |                            |
| <b>Total - PERSONAL SERVICES</b>             | <b>411,178</b>      | <b>434,185</b>                 | <b>581,057</b>             |                            |
| <b>CONTRACTUAL SERVICES:</b>                 |                     |                                |                            |                            |
| 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                      |                            |
| <b>Total - CONTRACTUAL SERVICES</b>          | <b>659,229</b>      | <b>826,050</b>                 | <b>872,050</b>             |                            |
| <b>COMMODITIES:</b>                          |                     |                                |                            |                            |
| 100.150.53100 OFFICE SUPPLIES                | 989                 | 2,000                          | 2,000                      |                            |
| <b>Total - COMMODITIES</b>                   | <b>989</b>          | <b>2,000</b>                   | <b>2,000</b>               |                            |
| <b>Grand Total</b>                           | <b>\$ 1,071,397</b> | <b>\$ 1,262,235</b>            | <b>\$ 1,455,107</b>        |                            |

GENERAL FUND  
COMMUNICATIONS

|                              |                                 | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|------------------------------|---------------------------------|--------------------------------|----------------------------|----------------------------|
| <b>PERSONNEL:</b>            |                                 |                                |                            |                            |
| 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                      |
| <b>Grand Total</b>           |                                 | <b>\$127,408</b>               | <b>\$264,133</b>           | <b>\$233,795</b>           |

**GENERAL FUND**  
**EVENT CENTER**

|   |      | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|---|------|--------------------------------|----------------------------|----------------------------|
| <b>PERSONNEL:</b>                             |      |                                |                            |                            |
| EVENT CENTER MANAGER (176)                    |      | 0                              | 0                          | 1                          |
| P/T ADMINISTRATIVE ASSISTANT (184)            |      | 0                              | 0                          | 1404 HRS                   |
| <b>PERSONAL SERVICES:</b>                     |      |                                |                            |                            |
| 100.408.5110 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                    |                            |
| <b>CONTRACTUAL SERVICES:</b>                  |      |                                |                            |                            |
| 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                    |                            |
| <b>COMMODITIES:</b>                           |      |                                |                            |                            |
| 100.408.53100 OFFICE SUPPLIES                 | -    | -                              | 1,200                      |                            |
| 100.408.53250 CLEANING SUPPLIES               | -    | -                              | 2,500                      |                            |
| Total - COMMODITIES                           | -    | -                              | 3,700                      |                            |
| <b>CAPITAL OUTLAY:</b>                        |      |                                |                            |                            |
| 100.408.54320 OFFICE MACHINERY & EQUIPMENT    | -    | -                              | 55,000                     |                            |
| Total - CAPITAL OUTLAY                        | -    | -                              | 55,000                     |                            |
| <b>Grand Total</b>                            |      | <b>\$0</b>                     | <b>\$0</b>                 | <b>\$441,331</b>           |

**GENERAL FUND  
COMMUNITY CENTER**

|               |                              | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>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                    |
|               | <b>Grand Total</b>           | <b>\$147,731</b>               | <b>\$196,000</b>           | <b>\$196,000</b>           |

**GENERAL FUND**  
**RECREATION**

|  |      | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>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                      |                            |
| <b>Grand Total</b>                           |      | <b>\$0</b>                     | <b>\$0</b>                 | <b>\$208,007</b>           |

## 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.

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

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

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

##### **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

##### **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.

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

## 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<br>ACTUAL   | 2024<br>BUDGET   | 2025<br>BUDGET   |
|--------------------------------------|------------------|------------------|------------------|
| <b>EXPENDITURES BY DIVISION:</b>     |                  |                  |                  |
| Information Systems                  | \$670,945        | \$794,045        | \$878,684        |
| <hr/>                                | <hr/>            | <hr/>            | <hr/>            |
| <b>TOTAL DIVISION EXPENDITURES</b>   | <b>\$670,945</b> | <b>\$794,045</b> | <b>\$878,684</b> |
| <br><b>EXPENDITURES BY CATEGORY:</b> |                  |                  |                  |
| 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           |
| <hr/>                                | <hr/>            | <hr/>            | <hr/>            |
| <b>TOTAL EXPENDITURES</b>            | <b>\$670,945</b> | <b>\$794,045</b> | <b>\$878,684</b> |

**GENERAL FUND**  
**INFORMATION SYSTEMS**

|  |                   | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|--|-------------------|--------------------------------|----------------------------|----------------------------|
| <b>PERSONNEL:</b>                            |                   |                                |                            |                            |
| INFORMATION SYSTEMS DIRECTOR (170)           |                   | 1                              | 1                          | 1                          |
| ASSISTANT INFORMATION SYSTEMS DIRECTOR (175) |                   | 1                              | 1                          | 1                          |
| NETWORK ADMINISTRATOR (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                   |
| <b>PERSONAL SERVICES:</b>                    |                   |                                |                            |                            |
| 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                    |                            |
| <b>CONTRACTUAL SERVICES:</b>                 |                   |                                |                            |                            |
| 100.136.52120 EMPLOYEE MILEAGE REIMBURSEMENT | -                 | 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                     |                            |
| <b>COMMODITIES:</b>                          |                   |                                |                            |                            |
| 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                      |                            |
| <b>CAPITAL OUTLAY:</b>                       |                   |                                |                            |                            |
| 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                     |                            |
| <b>Grand Total</b>                           | <b>\$ 670,945</b> | <b>\$ 794,045</b>              | <b>\$ 878,684</b>          |                            |

## 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)

Implement new software upgrade for the Water and Sewer Administration Divisions

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

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

**DEPARTMENT SUMMARY OF EXPENDITURES**  
**DEPARTMENT OF FINANCE**

|                                      | 2023<br>ACTUAL   | 2024<br>BUDGET   | 2025<br>BUDGET   |
|--------------------------------------|------------------|------------------|------------------|
| <b>EXPENDITURES BY DIVISION:</b>     |                  |                  |                  |
| Finance Administration               | \$293,541        | \$337,217        | \$398,369        |
| Treasury                             | 203,333          | 257,652          | 269,048          |
| Purchasing                           | 104,501          | 112,732          | 114,714          |
| <hr/>                                | <hr/>            | <hr/>            | <hr/>            |
| <b>TOTAL DIVISION EXPENDITURES</b>   | <b>\$601,376</b> | <b>\$707,601</b> | <b>\$782,131</b> |
| <br><b>EXPENDITURES BY CATEGORY:</b> |                  |                  |                  |
| 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            |
| <hr/>                                | <hr/>            | <hr/>            | <hr/>            |
| <b>TOTAL EXPENDITURES</b>            | <b>\$601,376</b> | <b>\$707,601</b> | <b>\$782,131</b> |

**GENERAL FUND**  
**FINANCE ADMINISTRATION**

|                              |                               | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|------------------------------|-------------------------------|--------------------------------|----------------------------|----------------------------|
| <b>PERSONNEL:</b>            |                               |                                |                            |                            |
| FINANCE DIRECTOR (166)       |                               | 1                              | 1                          | 1                          |
| BUDGET MANAGER (174)         |                               | 1                              | 1                          | 1                          |
| <b>PERSONAL SERVICES:</b>    |                               |                                |                            |                            |
| 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                    |
| <b>CONTRACTUAL SERVICES:</b> |                               |                                |                            |                            |
| 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                     |
| <b>COMMODITIES:</b>          |                               |                                |                            |                            |
| 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                      |
|                              | <b>Grand Total</b>            | <b>\$293,541</b>               | <b>\$337,217</b>           | <b>\$398,369</b>           |

**GENERAL FUND**  
**TREASURY**

|  | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|--|--------------------------------|----------------------------|----------------------------|
| <b>PERSONNEL:</b>                              |                                |                            |                            |
| EXECUTIVE ACCOUNT CLERK (184)                  | 2                              | 2                          | 2                          |
| PAYROLL ADMINISTRATOR (180)                    | 1                              | 1                          | 1                          |
| <b>PERSONAL SERVICES:</b>                      |                                |                            |                            |
| 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                    |
| <b>CONTRACTUAL SERVICES:</b>                   |                                |                            |                            |
| 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                      |
| <b>COMMODITIES:</b>                            |                                |                            |                            |
| 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                      |
| <b>CAPITAL OUTLAY:</b>                         |                                |                            |                            |
| 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                      |
| <b>Grand Total</b>                             | <b>\$ 203,333</b>              | <b>\$ 257,652</b>          | <b>\$ 269,048</b>          |

**GENERAL FUND  
PURCHASING**

|                              |                                | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|------------------------------|--------------------------------|--------------------------------|----------------------------|----------------------------|
| <b>PERSONNEL:</b>            |                                |                                |                            |                            |
| PURCHASING AGENT (178)       |                                | 1                              | 1                          | 1                          |
| <b>PERSONAL SERVICES:</b>    |                                |                                |                            |                            |
| 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                    |
| <b>CONTRACTUAL SERVICES:</b> |                                |                                |                            |                            |
| 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                      |
| <b>COMMODITIES:</b>          |                                |                                |                            |                            |
| 100.137.53100                | OFFICE SUPPLIES                | 314                            | 1,300                      | 1,300                      |
|                              | Total - COMMODITIES            | 314                            | 1,300                      | 1,300                      |
| <b>CAPITAL OUTLAY:</b>       |                                |                                |                            |                            |
| 100.137.54320                | OFFICE MACHINERY & EQUIP       | -                              | 2,000                      | 2,400                      |
|                              | Total - CAPITAL OUTLAY         | -                              | 2,000                      | 2,400                      |
| <b>Grand Total</b>           |                                | <b>\$ 104,501</b>              | <b>\$ 112,732</b>          | <b>\$ 114,714</b>          |

## 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<br>ACTUAL  | 2024<br>BUDGET  | 2025<br>BUDGET  |
|--------------------------------------|-----------------|-----------------|-----------------|
| <b>EXPENDITURES BY DIVISION:</b>     |                 |                 |                 |
| 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         |
| <br>TOTAL DIVISION EXPENDITURES      | <br>\$2,832,144 | <br>\$3,043,794 | <br>\$2,876,329 |
| <br><b>EXPENDITURES BY CATEGORY:</b> |                 |                 |                 |
| 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          |
| <br>TOTAL EXPENDITURES               | <br>\$2,832,144 | <br>\$3,043,794 | <br>\$2,876,329 |

**GENERAL FUND**  
**COMMUNITY & ECONOMIC DEVELOPMENT**

|  | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|--|--------------------------------|----------------------------|----------------------------|
| <b>PERSONNEL:</b>                            |                                |                            |                            |
| 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                          |
| <b>PERSONAL SERVICES:</b>                    |                                |                            |                            |
| 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                  |
| <b>CONTRACTUAL SERVICES:</b>                 |                                |                            |                            |
| 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                    |
| <b>COMMODITIES:</b>                          |                                |                            |                            |
| 100.160.53100 OFFICE SUPPLIES                | -                              | -                          | 10,000                     |
| 100.160.53510 SUPPLIES TO MAINTAIN EQUIPMENT | -                              | -                          | 1,000                      |
| Total - COMMODITIES                          | -                              | -                          | 11,000                     |
| <b>CAPITAL OUTLAY:</b>                       |                                |                            |                            |
| 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                     |
| <b>Grand Total</b>                           | <b>\$0</b>                     | <b>\$0</b>                 | <b>\$2,213,937</b>         |

**GENERAL FUND  
PLANNING**

|   | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|---|--------------------------------|----------------------------|----------------------------|
| <b>PERSONNEL:</b>                             |                                |                            |                            |
| 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                          |
| <b>PERSONAL SERVICES:</b>                     |                                |                            |                            |
| 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                    | -                          |
| <b>CONTRACTUAL SERVICES:</b>                  |                                |                            |                            |
| 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                    | -                          |
| <b>COMMODITIES:</b>                           |                                |                            |                            |
| 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                     | -                          |
| <b>CAPITAL OUTLAY:</b>                        |                                |                            |                            |
| 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                     | -                          |
| <b>Grand Total</b>                            | <b>\$1,141,728</b>             | <b>\$1,568,123</b>         | <b>\$0</b>                 |

**GENERAL FUND**  
**ECONOMIC DEVELOPMENT**

|   |  | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|---|--|--------------------------------|----------------------------|----------------------------|
| <b>PERSONNEL:</b>                             |  |                                |                            |                            |
| 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                          |
| <b>PERSONAL SERVICES:</b>                     |  |                                |                            |                            |
| 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                    | -                          |
| <b>CONTRACTUAL SERVICES:</b>                  |  |                                |                            |                            |
| 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                    | -                          |
| <b>COMMODITIES:</b>                           |  |                                |                            |                            |
| 100.164.53100 OFFICE SUPPLIES                 |  | 3,272                          | 5,000                      | -                          |
| Total - COMMODITIES                           |  | 3,272                          | 5,000                      | -                          |
| <b>CAPITAL OUTLAY:</b>                        |  |                                |                            |                            |
| 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                     | -                          |
| <b>Grand Total</b>                            |  | <b>\$1,095,043</b>             | <b>\$808,799</b>           | <b>\$0</b>                 |

**GENERAL FUND  
BUILDING INSPECTION**

|                                |                                | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|--------------------------------|--------------------------------|--------------------------------|----------------------------|----------------------------|
| <b>PERSONNEL:</b>              |                                |                                |                            |                            |
| 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                          |
| <b>PERSONAL SERVICES:</b>      |                                |                                |                            |                            |
| 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                    |
| <b>CONTRACTUAL SERVICES</b>    |                                |                                |                            |                            |
| 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                    |
| <b>COMMODITIES</b>             |                                |                                |                            |                            |
| 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                      |
| <b>CAPITAL OUTLAY</b>          |                                |                                |                            |                            |
| 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                     |
|                                | <b>Grand Total</b>             | <b>\$595,373</b>               | <b>\$666,872</b>           | <b>662,392</b>             |

## 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<br>ACTUAL      | 2024<br>BUDGET      | 2025<br>BUDGET      |
|--------------------------------------|---------------------|---------------------|---------------------|
| <b>EXPENDITURES BY DIVISION:</b>     |                     |                     |                     |
| 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             |
| <hr/>                                | <hr/>               | <hr/>               | <hr/>               |
| <b>TOTAL DIVISION EXPENDITURES</b>   | <b>\$11,722,846</b> | <b>\$11,953,280</b> | <b>\$13,244,627</b> |
| <br><b>EXPENDITURES BY CATEGORY:</b> |                     |                     |                     |
| 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             |
| <hr/>                                | <hr/>               | <hr/>               | <hr/>               |
| <b>TOTAL EXPENDITURES</b>            | <b>\$11,722,846</b> | <b>\$11,953,280</b> | <b>\$13,244,627</b> |

**GENERAL FUND**  
**FIRE ADMINISTRATION**

|   |                   | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|---|-------------------|--------------------------------|----------------------------|----------------------------|
| <b>PERSONNEL:</b>                             |                   |                                |                            |                            |
| FIRE CHIEF (FCD)                              |                   | 1                              | 1                          | 1                          |
| ASSISTANT FIRE CHIEF (AFCD)                   |                   | 1                              | 1                          | 1                          |
| ADMINISTRATIVE ASSISTANT (184)                |                   | 1                              | 1                          | 1                          |
| <b>PERSONAL SERVICES:</b>                     |                   |                                |                            |                            |
| 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                    |                            |
| <b>CONTRACTUAL SERVICES:</b>                  |                   |                                |                            |                            |
| 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                     |                            |
| <b>COMMODITIES:</b>                           |                   |                                |                            |                            |
| 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                      |                            |
| <b>Grand Total</b>                            | <b>\$ 427,242</b> | <b>\$ 460,494</b>              | <b>\$ 555,522</b>          |                            |

**GENERAL FUND**  
**FIRE OPERATIONS**

|  |                     | Actual<br>Expenditures<br>2,023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|--|---------------------|---------------------------------|----------------------------|----------------------------|
| <b>PERSONNEL:</b>                            |                     |                                 |                            |                            |
| 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                         |
| <b>PERSONAL SERVICES:</b>                    |                     |                                 |                            |                            |
| 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                  |                            |
| <b>CONTRACTUAL SERVICES:</b>                 |                     |                                 |                            |                            |
| 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                    |                            |
| <b>COMMODITIES:</b>                          |                     |                                 |                            |                            |
| 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                    |                            |
| <b>CAPITAL OUTLAY:</b>                       |                     |                                 |                            |                            |
| 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                    |                            |
| <b>Grand Total</b>                           | <b>\$10,614,059</b> | <b>\$10,584,848</b>             | <b>\$11,771,734</b>        |                            |

**GENERAL FUND**  
**FIRE TRAINING AND PREVENTION**

|   | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|---|--------------------------------|----------------------------|----------------------------|
| <b>PERSONNEL:</b>                           |                                |                            |                            |
| FIRE CAPTAIN (F03)                          | 3                              | 3                          | 3                          |
| FIRE LIEUTENANT (F02)                       | 2                              | 3                          | 3                          |
| <b>PERSONAL SERVICES:</b>                   |                                |                            |                            |
| 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                    |
| <b>CONTRACTUAL SERVICES:</b>                |                                |                            |                            |
| 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                      |
| <b>COMMODITIES:</b>                         |                                |                            |                            |
| 100.213.53210 FOOD                          | 1,057                          | 844                        | 1,000                      |
| Total - COMMODITIES                         | 1,057                          | 844                        | 1,000                      |
| <b>Grand Total</b>                          | <b>\$ 681,545</b>              | <b>\$ 907,938</b>          | <b>\$ 917,371</b>          |

## 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**

**Goal: PROMOTE AND FOSTER PRIDE IN COMMUNITY**

#### **What this means to Citizens, Businesses and Visitors:**

**A HEALTHY AND SAFE PLACE TO LIVE, WORK OR VISIT**

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

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

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

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

**Division of Police 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

Utilize 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<br>ACTUAL   | 2024<br>BUDGET   | 2025<br>BUDGET   |
|--------------------------------------|------------------|------------------|------------------|
| <b>EXPENDITURES BY DIVISION:</b>     |                  |                  |                  |
| 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        |
| <br>TOTAL DIVISION EXPENDITURES      | <br>\$14,549,968 | <br>\$15,354,580 | <br>\$16,511,355 |
| <br><b>EXPENDITURES BY CATEGORY:</b> |                  |                  |                  |
| 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          |
| <br>TOTAL EXPENDITURES               | <br>\$14,549,968 | <br>\$15,354,580 | <br>\$16,511,355 |

**GENERAL FUND**  
**POLICE ADMINISTRATION**

|   |            | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|---|------------|--------------------------------|----------------------------|----------------------------|
| <b>PERSONNEL:</b>                             |            |                                |                            |                            |
| 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                        |                            |
| <b>PERSONAL SERVICES:</b>                     |            |                                |                            |                            |
| 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                  |                            |
| <b>CONTRACTUAL SERVICES:</b>                  |            |                                |                            |                            |
| 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                    |                            |
| <b>COMMODITIES:</b>                           |            |                                |                            |                            |
| 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                     |                            |
| <b>Grand Total</b>                            |            | <b>\$848,518</b>               | <b>\$869,347</b>           | <b>\$1,426,892</b>         |

**GENERAL FUND**  
**CRIMINAL INVESTIGATION**

|                                |                                | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|--------------------------------|--------------------------------|--------------------------------|----------------------------|----------------------------|
| <b>PERSONNEL:</b>              |                                |                                |                            |                            |
| POLICE OFFICER (PO1)           |                                | 9                              | 9                          | 9                          |
| POLICE SERGEANT (PO2)          |                                | 1                              | 1                          | 1                          |
| PROPERTY OFFICER (186)         |                                | 1                              | 1                          | 1                          |
| ADMINISTRATIVE ASSISTANT (184) |                                | 1                              | 1                          | 1                          |
| <b>PERSONAL SERVICES:</b>      |                                |                                |                            |                            |
| 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                  |
| <b>CONTRACTUAL SERVICES:</b>   |                                |                                |                            |                            |
| 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                     |
| <b>COMMODITIES:</b>            |                                |                                |                            |                            |
| 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                     |
|                                | <b>Grand Total</b>             | <b>\$ 1,585,640</b>            | <b>\$ 1,647,987</b>        | <b>\$ 1,554,747</b>        |

**GENERAL FUND**  
**NARCOTICS**

|                              |                                | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|------------------------------|--------------------------------|--------------------------------|----------------------------|----------------------------|
| <b>PERSONNEL:</b>            |                                |                                |                            |                            |
| POLICE OFFICER (PO1)         |                                | 6                              | 6                          | 6                          |
| POLICE SERGEANT (PO2)        |                                | 1                              | 1                          | 1                          |
| <b>PERSONAL SERVICES:</b>    |                                |                                |                            |                            |
| 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                    |
| <b>CONTRACTUAL SERVICES:</b> |                                |                                |                            |                            |
| 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                      |
| <b>COMMODITIES:</b>          |                                |                                |                            |                            |
| 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                     |
| <b>Grand Total</b>           |                                | <b>\$ 640,280</b>              | <b>\$ 408,355</b>          | <b>\$ 737,175</b>          |

**GENERAL FUND**  
**UNIFORMPATROL**

|                              |                                  | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|------------------------------|----------------------------------|--------------------------------|----------------------------|----------------------------|
| <b>PERSONNEL:</b>            |                                  |                                |                            |                            |
| POLICE LIEUTENANTS (PO3)     |                                  | 1                              | 1                          | 1                          |
| POLICE SERGEANT (PO2)        |                                  | 8                              | 8                          | 6                          |
| POLICE OFFICER (PO1)         |                                  | 48                             | 51                         | 57                         |
| <b>PERSONAL SERVICES:</b>    |                                  |                                |                            |                            |
| 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                  |
| <b>CONTRACTUAL SERVICES:</b> |                                  |                                |                            |                            |
| 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                    |
| <b>COMMODITIES:</b>          |                                  |                                |                            |                            |
| 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                    |
| <b>CAPITAL OUTLAY:</b>       |                                  |                                |                            |                            |
| 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                    |
|                              | <b>Grand Total</b>               | <b>\$ 8,210,000</b>            | <b>\$ 8,778,741</b>        | <b>\$ 8,623,472</b>        |

GENERAL FUND  
POLICE SERVICES

|  |                   | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Department<br>Budget<br>2025 |
|--|-------------------|--------------------------------|----------------------------|------------------------------|
| <b>PERSONNEL:</b>                        |                   |                                |                            |                              |
| WORD PROCESSING OPERATOR (PC3)           |                   | 1                              | 1                          | 1                            |
| POLICE RECORDS CLERK (PC2)               |                   | 1                              | 4                          | 4                            |
| POLICE RECORDS SUPERVISOR (183)          |                   | 0                              | 0                          | 1                            |
| <b>PERSONAL SERVICES:</b>                |                   |                                |                            |                              |
| 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                    |                              |
| <b>CONTRACTUAL SERVICES:</b>             |                   |                                |                            |                              |
| 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                     |                              |
| <b>CAPITAL OUTLAY:</b>                   |                   |                                |                            |                              |
| 100.225.54320 OFFICE MACHINERY AND EQUIP | 10,500            | 10,500                         | 10,500                     |                              |
| Total - CAPITAL OUTLAY                   | 10,500            | 10,500                         | 10,500                     |                              |
| <b>Grand Total</b>                       | <b>\$ 403,434</b> | <b>\$ 429,791</b>              | <b>\$ 563,839</b>          |                              |

**GENERAL FUND**  
**POLICE & FIRE DISPATCH**

|                                 |                                 | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|---------------------------------|---------------------------------|--------------------------------|----------------------------|----------------------------|
| <b>PERSONNEL:</b>               |                                 |                                |                            |                            |
| DISPATCHER (PC7)                |                                 | 15                             | 15                         | 16                         |
| POLICE SERGEANT (PO2)           |                                 | 0                              | 0                          | 1                          |
| POLICE LIEUTENANT (PO3)         |                                 | 0                              | 0                          | 1                          |
| COMMUNICATIONS SUPERVISOR (183) |                                 | 1                              | 1                          | 0                          |
| <b>PERSONAL SERVICES:</b>       |                                 |                                |                            |                            |
| 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                  |
| <b>CONTRACTUAL SERVICES:</b>    |                                 |                                |                            |                            |
| 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                    |
| <b>COMMODITIES:</b>             |                                 |                                |                            |                            |
| 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                      |
|                                 | <b>Grand Total</b>              | <b>\$ 1,491,892</b>            | <b>\$ 1,672,677</b>        | <b>\$ 1,833,836</b>        |

**GENERAL FUND**  
**JAIL MANAGEMENT**

|   |    | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|---|----|--------------------------------|----------------------------|----------------------------|
| <b>PERSONNEL:</b>                             |    |                                |                            |                            |
| 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                          |
| <b>PERSONAL SERVICES:</b>                     |    |                                |                            |                            |
| 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                  |
| <b>CONTRACTUAL SERVICES:</b>                  |    |                                |                            |                            |
| 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                    |
| <b>COMMODITIES:</b>                           |    |                                |                            |                            |
| 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                     |
| <b>Grand Total</b>                            |    | <b>\$ 1,370,203</b>            | <b>\$ 1,547,681</b>        | <b>\$ 1,771,394</b>        |

## 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<br>ACTUAL  | 2024<br>BUDGET  | 2025<br>BUDGET  |
|--------------------------------------|-----------------|-----------------|-----------------|
| <b>EXPENDITURES BY DIVISION:</b>     |                 |                 |                 |
| 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         |
| <br>TOTAL DIVISION EXPENDITURES      | <br>\$2,385,818 | <br>\$2,534,697 | <br>\$2,917,945 |
| <br><b>EXPENDITURES BY CATEGORY:</b> |                 |                 |                 |
| 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          |
| <br>TOTAL EXPENDITURES               | <br>\$2,385,818 | <br>\$2,534,697 | <br>\$2,917,945 |

**GENERAL FUND**  
**BUILDING MAINTENANCE**

|   |                   | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|---|-------------------|--------------------------------|----------------------------|----------------------------|
| <b>PERSONNEL:</b>                               |                   |                                |                            |                            |
| FACILITIES MAINTENANCE SUPERVISOR (179)         |                   | 1                              | 1                          | 1                          |
| HVAC/BUILDING MAINTENANCE TECHNICIAN (185)      |                   | 2                              | 2                          | 3                          |
| BUILDING CLEANER (PW1)                          |                   | 1                              | 1                          | 2                          |
| <b>PERSONAL SERVICES:</b>                       |                   |                                |                            |                            |
| 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                    |                            |
| <b>CONTRACTUAL SERVICES:</b>                    |                   |                                |                            |                            |
| 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                    |                            |
| <b>COMMODITIES:</b>                             |                   |                                |                            |                            |
| 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                     |                            |
| <b>CAPITAL OUTLAY:</b>                          |                   |                                |                            |                            |
| 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                      |                            |
| <b>Grand Total</b>                              | <b>\$ 596,243</b> | <b>\$ 659,372</b>              | <b>\$ 935,256</b>          |                            |

**GENERAL FUND**  
**ENGINEERING**

|   |                                | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|---|--------------------------------|--------------------------------|----------------------------|----------------------------|
| <b>PERSONNEL:</b>                               |                                |                                |                            |                            |
| 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                       |
| <b>PERSONAL SERVICES:</b>                       |                                |                                |                            |                            |
| 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                    |
| <b>CONTRACTUAL SERVICES:</b>                    |                                |                                |                            |                            |
| 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                    |
| <b>COMMODITIES:</b>                             |                                |                                |                            |                            |
| 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                      |
| <b>CAPITAL OUTLAY:</b>                          |                                |                                |                            |                            |
| 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                     |
|   | <b>Grand Total</b>             | <b>\$ 297,522</b>              | <b>\$ 335,468</b>          | <b>\$ 293,026</b>          |

**GENERAL FUND**  
**PARKS MAINTENANCE**

|   |                   | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|---|-------------------|--------------------------------|----------------------------|----------------------------|
| <b>PERSONNEL:</b>                           |                   |                                |                            |                            |
| 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                   |
| <b>PERSONAL SERVICES:</b>                   |                   |                                |                            |                            |
| 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                      |                            |
| <b>Total - PERSONAL SERVICES</b>            | <b>563,071</b>    | <b>594,660</b>                 | <b>667,110</b>             |                            |
| <b>CONTRACTUAL SERVICES:</b>                |                   |                                |                            |                            |
| 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                      |                            |
| <b>Total - CONTRACTUAL SERVICES</b>         | <b>303,465</b>    | <b>377,768</b>                 | <b>403,899</b>             |                            |
| <b>COMMODITIES:</b>                         |                   |                                |                            |                            |
| 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                      |                            |
| <b>Total - COMMODITIES</b>                  | <b>36,261</b>     | <b>48,800</b>                  | <b>50,000</b>              |                            |
| <b>CAPITAL OUTLAY:</b>                      |                   |                                |                            |                            |
| 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                        |                            |
| <b>Total - CAPITAL OUTLAY</b>               | <b>23,401</b>     | <b>23,629</b>                  | <b>23,654</b>              |                            |
| <b>Grand Total</b>                          | <b>\$ 926,198</b> | <b>\$ 1,044,857</b>            | <b>\$ 1,144,663</b>        |                            |

**GENERAL FUND**  
**STREET LIGHTING**

|                       |                                | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>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   | <u>560,805</u>                 | <u>490,000</u>             | <u>540,000</u>             |
| COMMODITIES:          |                                |                                |                            |                            |
| 100.590.53510         | SUPPLIES TO MAINTAIN EQUIPMENT | <u>5,050</u>                   | <u>5,000</u>               | <u>5,000</u>               |
|                       | Total - COMMODITIES            | <u>5,050</u>                   | <u>5,000</u>               | <u>5,000</u>               |
| <b>Grand Total</b>    |                                | <b>\$ 565,855</b>              | <b>\$ 495,000</b>          | <b>\$ 545,000</b>          |

**DEPARTMENT SUMMARY OF EXPENDITURES  
DEBT SERVICE**

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

**GENERAL FUND**  
**DEBT SERVICE**

|                                      | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>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                 | <hr/> 158,166                  | <hr/> 158,548              | <hr/> 8,766,811            |
| <b>Grand Total</b>                   | <b>\$ 158,166</b>              | <b>\$ 158,548</b>          | <b>\$ 8,766,811</b>        |

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

|                                      | 2023<br>ACTUAL     | 2024<br>BUDGET     | 2025<br>BUDGET     |
|--------------------------------------|--------------------|--------------------|--------------------|
| <b>EXPENDITURES BY DIVISION:</b>     |                    |                    |                    |
| Non-Departmental                     | \$2,532,832        | \$5,758,113        | \$3,550,306        |
| <hr/>                                | <hr/>              | <hr/>              | <hr/>              |
| <b>TOTAL DIVISION EXPENDITURES</b>   | <b>\$2,532,832</b> | <b>\$5,758,113</b> | <b>\$3,550,306</b> |
| <br><b>EXPENDITURES BY CATEGORY:</b> |                    |                    |                    |
| 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            |
| <hr/>                                | <hr/>              | <hr/>              | <hr/>              |
| <b>TOTAL EXPENDITURES</b>            | <b>\$2,532,832</b> | <b>\$5,758,113</b> | <b>\$3,550,306</b> |

**GENERAL FUND**  
**NON-DEPARTMENTAL EXPENDITURE**

|                              |                                    | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|------------------------------|------------------------------------|--------------------------------|----------------------------|----------------------------|
| <b>PERSONAL SERVICES:</b>    |                                    |                                |                            |                            |
| 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                    |
| <b>CONTRACTUAL SERVICES:</b> |                                    |                                |                            |                            |
| 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                  |
| <b>COMMODITIES:</b>          |                                    |                                |                            |                            |
| 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                      |
| <b>CAPITAL OUTLAY:</b>       |                                    |                                |                            |                            |
| 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                    |
|                              | <b>Grand Total</b>                 | <b>\$ 2,532,832</b>            | <b>\$ 5,758,113</b>        | <b>\$ 3,550,306</b>        |

**DEPARTMENT SUMMARY OF EXPENDITURES  
TRANSFERS OUT**

|                                      | 2023<br>ACTUAL     | 2024<br>BUDGET     | 2025<br>BUDGET     |
|--------------------------------------|--------------------|--------------------|--------------------|
| <b>EXPENDITURES BY DIVISION:</b>     |                    |                    |                    |
| Transfers Out                        | \$6,025,133        | \$1,282,968        | \$1,025,000        |
| <b>TOTAL DIVISION EXPENDITURES</b>   | <b>\$6,025,133</b> | <b>\$1,282,968</b> | <b>\$1,025,000</b> |
| <br><b>EXPENDITURES BY CATEGORY:</b> |                    |                    |                    |
| Transfers                            | 6,025,133          | 1,282,968          | 1,025,000          |
| <b>TOTAL EXPENDITURES</b>            | <b>\$6,025,133</b> | <b>\$1,282,968</b> | <b>\$1,025,000</b> |

**GENERAL FUND  
TRANSFERS OUT**

|                    |                                    | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|--------------------|------------------------------------|--------------------------------|----------------------------|----------------------------|
| <b>TRANSFERS:</b>  |                                    |                                |                            |                            |
| 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                  |
| <b>Grand Total</b> |                                    | <b>\$ 6,025,133</b>            | <b>\$ 1,282,968</b>        | <b>\$ 1,025,000</b>        |

**GENERAL FUND EXPENDITURES**

|                               | 2023<br>ACTUAL      | 2024<br>BUDGET      | 2025<br>BUDGET      |
|-------------------------------|---------------------|---------------------|---------------------|
| <b>DIVISION/PROGRAM</b>       |                     |                     |                     |
| 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           |
| <b>TOTAL DIVISION/PROGRAM</b> | <b>\$44,023,530</b> | <b>\$44,965,708</b> | <b>\$54,959,952</b> |
| <br><b>EXPENDITURES:</b>      |                     |                     |                     |
| 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                   |
| <b>TOTAL EXPENDITURES</b>     | <b>\$44,023,530</b> | <b>\$44,965,708</b> | <b>\$54,959,952</b> |



## **SECTION 4**

# **SPECIAL REVENUE FUNDS**

**EXPENDITURES BY FUND**

| Fund                              | Actual 2023          | Budget 2024          | Budget 2025          | \$ Increase<br>(Decrease) | % Increase /<br>- 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%                       |
| <b>Total</b>                      | <b>\$ 74,135,160</b> | <b>\$ 83,506,612</b> | <b>\$ 58,014,877</b> | <b>\$ (25,491,735)</b>    | <b>-30.5%</b>              |

**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.

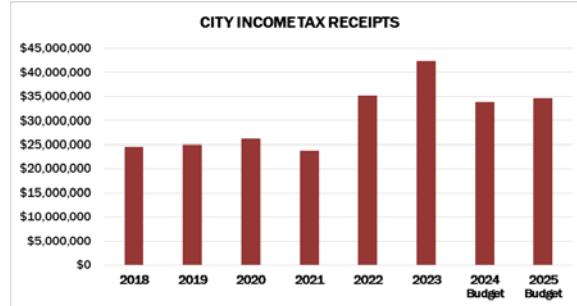
**City Income Tax Fund**

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**

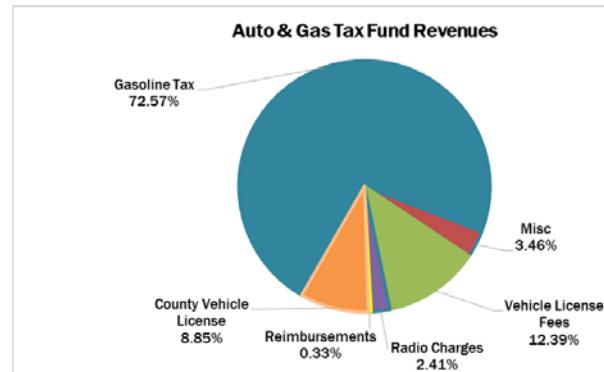
To account for the .25% income tax levy passed by the citizens of Middletown effective January 1, 2021 through December 31, 2030. This income tax levy is to be earmarked for construction, repair, improvement and maintenance of streets and roadways in the City of Middletown.

#### **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.

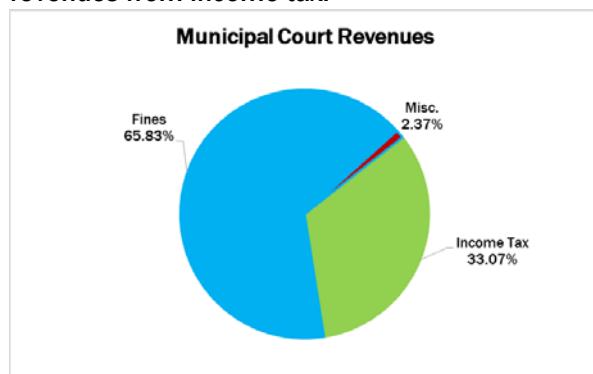
**Civic Development Fund**

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**

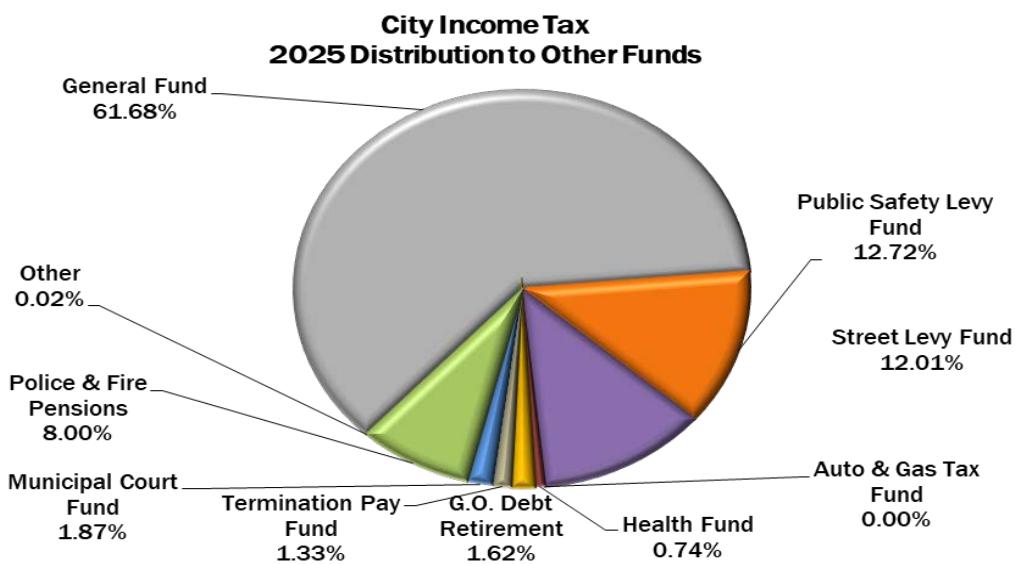
To account for the City's receipts from the settlement related to Ohio's lawsuit related to the Opioid crisis.

**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.

| <b>CITY INCOME TAX EXPENDITURE HISTORY</b> |                        |                        |                        |
|--|------------------------|------------------------|------------------------|
| <b>Transfers to</b>                        | <b>2023<br/>Actual</b> | <b>2024<br/>Budget</b> | <b>2025<br/>Budget</b> |
| 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                  |
| <b>Total</b>                               | <b>\$ 41,723,872</b>   | <b>\$ 33,192,203</b>   | <b>\$ 33,880,785</b>   |

**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<br>ACTUAL      | 2024<br>BUDGET      | 2025<br>BUDGET      |
|------------------------------|---------------------|---------------------|---------------------|
| BEGINNING BALANCE: JANUARY 1 | \$76,203            | \$224,239           | \$224,239           |
| <b>REVENUES:</b>             |                     |                     |                     |
| Income Tax                   | \$42,418,678        | \$33,935,654        | \$34,614,367        |
| <b>TOTAL REVENUES</b>        | <b>\$42,418,678</b> | <b>\$33,935,654</b> | <b>\$34,614,367</b> |
| TOTAL RESOURCES              | \$42,494,880        | \$34,159,893        | \$34,838,606        |
| <b>EXPENDITURES:</b>         |                     |                     |                     |
| 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          |
| <b>TOTAL EXPENDITURES</b>    | <b>\$42,270,642</b> | <b>\$33,935,654</b> | <b>\$34,811,606</b> |
| ENDING BALANCE DECEMBER 31   | \$224,239           | \$224,239           | \$27,000            |

**INCOME TAX FUND  
TAXATION**

|   |                  | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|---|------------------|--------------------------------|----------------------------|----------------------------|
| <b>PERSONNEL:</b>                               |                  |                                |                            |                            |
| 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                          |
| <b>PERSONAL SERVICES:</b>                       |                  |                                |                            |                            |
| 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                    |                            |
| <b>CONTRACTUAL SERVICES:</b>                    |                  |                                |                            |                            |
| 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                    |                            |
| <b>COMMODITIES:</b>                             |                  |                                |                            |                            |
| 230.133.53100 OFFICE SUPPLIES                   | 6,351            | 6,000                          | 6,000                      |                            |
| Total - COMMODITIES                             | 6,351            | 6,000                          | 6,000                      |                            |
| <b>CAPITAL OUTLAY:</b>                          |                  |                                |                            |                            |
| 230.133.54320 OFFICE MACHINERY & EQUIPMENT      | 650              | 2,000                          | 2,000                      |                            |
| Total - COMMODITIES                             | 650              | 2,000                          | 2,000                      |                            |
| <b>Grand Total</b>                              | <b>\$546,770</b> | <b>\$743,451</b>               | <b>\$930,821</b>           |                            |

**INCOME TAX FUND  
TRANSFER OUT**

|               |                                  | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>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                 |
|               | <b>Grand Total</b>               | <b>\$41,723,872</b>            | <b>\$33,192,203</b>        | <b>\$33,880,785</b>        |

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

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

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

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

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

|                                     | 2023<br>ACTUAL      | 2024<br>BUDGET      | 2025<br>BUDGET      |
|-------------------------------------|---------------------|---------------------|---------------------|
| <b>BEGINNING BALANCE: JANUARY 1</b> | <b>\$15,023,748</b> | <b>\$9,298,864</b>  | <b>\$6,289,260</b>  |
| <b>REVENUES:</b>                    |                     |                     |                     |
| Interest Income                     | \$480,594           | \$10,000            | \$291,146           |
| Sale of Bonds                       | -                   | -                   | -                   |
| Transfers                           | 5,237,821           | 3,989,500           | 4,069,290           |
| <b>TOTAL REVENUES</b>               | <b>\$5,718,416</b>  | <b>\$3,999,500</b>  | <b>\$4,360,436</b>  |
| <b>TOTAL RESOURCES</b>              | <b>\$20,742,164</b> | <b>\$13,298,364</b> | <b>\$10,649,696</b> |
| <b>EXPENDITURES:</b>                |                     |                     |                     |
| 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           |
| <b>TOTAL EXPENDITURES</b>           | <b>\$11,443,300</b> | <b>\$7,009,104</b>  | <b>\$7,479,867</b>  |
| <b>ENDING BALANCE DECEMBER 31</b>   | <b>\$9,298,864</b>  | <b>\$6,289,260</b>  | <b>\$3,169,829</b>  |

**STREET LEVY FUND**  
**STREET LEVY**

|   | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>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 OUTLAY                    | 8,050,582                      | 3,500,000                  | 4,000,000                  |
| DEBT SERVICE                              |                                |                            |                            |
| 201.990.57110 BOND PRINCIPAL              | 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                  |
| <b>Grand Total</b>                        | <b>\$11,443,300</b>            | <b>\$7,009,104</b>         | <b>\$7,479,867</b>         |

## AUTO & GAS TAX FUND

| Revenues                 | 2023<br>Actual      | 2024<br>Budget      | 2025<br>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             | -                   | -                   |
| <b>Total</b>             | <b>\$ 3,889,748</b> | <b>\$ 3,394,165</b> | <b>\$ 3,497,000</b> |

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

| Division Expenditures  | 2023<br>Actual      | 2024<br>Budget      | 2025<br>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             |
| <b>Total</b>           | <b>\$ 4,325,658</b> | <b>\$ 3,627,178</b> | <b>\$ 3,855,758</b> |

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

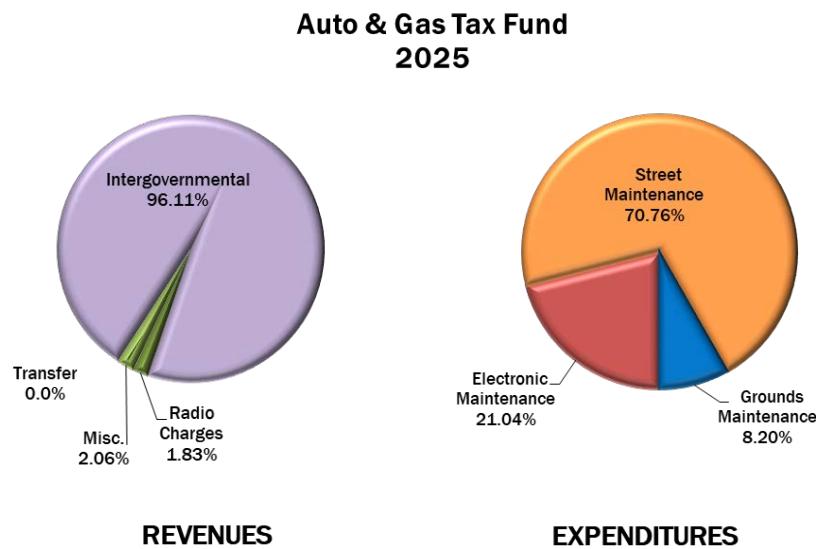


Figure 4.5 Auto & Gas Tax Fund revenues and expenditures for budget year 2025

## 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

## GROUND MAINTENANCE

### DEPARTMENT OVERVIEW

The Grounds Maintenance Division is responsible for maintaining landscape features and newly planted trees throughout the City. Included in the duties are designing, planting and maintaining the landscape features in our parks, entryway signs and multiple planters placed at various locations in the City. Other duties include spraying, watering and weeding of City-owned flower beds, planting and pruning of trees, 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 19<sup>th</sup> 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<br>ACTUAL     | 2024<br>BUDGET     | 2025<br>BUDGET     |
|-------------------------------------|--------------------|--------------------|--------------------|
| <b>BEGINNING BALANCE: JANUARY 1</b> | <b>\$2,552,659</b> | <b>\$2,116,750</b> | <b>\$1,883,737</b> |
| <b>REVENUES:</b>                    |                    |                    |                    |
| 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            | -                  | -                  |
| <b>TOTAL REVENUES</b>               | <b>\$3,889,748</b> | <b>\$3,394,165</b> | <b>\$3,497,000</b> |
| <b>TOTAL RESOURCES</b>              | <b>\$6,442,407</b> | <b>\$5,510,915</b> | <b>\$5,380,737</b> |
| <b>EXPENDITURES:</b>                |                    |                    |                    |
| 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            |
| <b>TOTAL EXPENDITURES</b>           | <b>\$4,325,658</b> | <b>\$3,627,178</b> | <b>\$3,855,758</b> |
| <b>ENDING BALANCE DECEMBER 31</b>   | <b>\$2,116,750</b> | <b>\$1,883,737</b> | <b>\$1,524,979</b> |

**AUTO & GAS TAX FUND**  
**ELECTRONIC MAINTENANCE**

|   |                                | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|---|--------------------------------|--------------------------------|----------------------------|----------------------------|
| <b>PERSONNEL:</b>                       |                                |                                |                            |                            |
| ELECTRONIC MAINTENANCE SUPERVISOR (179) |                                | 1                              | 1                          | 1                          |
| ELECTRONICS TECHNICIAN (185)            |                                | 1                              | 1                          | 1                          |
| SENIOR ELECTRONICS TECHNICIAN (181)     |                                | 2                              | 2                          | 2                          |
| <b>PERSONAL SERVICES:</b>               |                                |                                |                            |                            |
| 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                    |
| <b>CONTRACTUAL SERVICES:</b>            |                                |                                |                            |                            |
| 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                    |
| <b>COMMODITIES:</b>                     |                                |                                |                            |                            |
| 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                    |
| <b>CAPITAL OUTLAY:</b>                  |                                |                                |                            |                            |
| 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                    |
|   | <b>GRAND TOTAL</b>             | \$ 757,052                     | \$ 778,480                 | \$ 811,202                 |

**AUTO & GAS TAX FUND**  
**STREET MAINTENANCE**

|   | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|---|--------------------------------|----------------------------|----------------------------|
| <b>PERSONNEL:</b>                               |                                |                            |                            |
| 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                    |
| <b>PERSONAL SERVICES:</b>                       |                                |                            |                            |
| 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                  |
| <b>CONTRACTUAL SERVICES:</b>                    |                                |                            |                            |
| 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                    |
| <b>COMMODITIES:</b>                             |                                |                            |                            |
| 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                    |
| <b>CAPITAL OUTLAY:</b>                          |                                |                            |                            |
| 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                    |
| <b>Grand Total</b>                              | <b>\$ 3,383,313</b>            | <b>\$ 2,548,066</b>        | <b>\$ 2,728,288</b>        |

**AUTO & GAS TAX FUND  
GROUNDS MAINTENANCE**

|  |  | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|--|--|--------------------------------|----------------------------|----------------------------|
| <b>PERSONNEL:</b>                            |  |                                |                            |                            |
| PUBLIC WORKS LEADER (179)                    |  | 0.5                            | 0.5                        | 0.5                        |
| GROUNDS TECHNICIAN (PW5)                     |  | 0.5                            | 0.5                        | 0.5                        |
| SEASONAL MOWING INSPECTOR                    |  | 423 HRS                        | 423 HRS                    | 423 HRS                    |
| <b>PERSONAL SERVICES:</b>                    |  |                                |                            |                            |
| 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                    |
| <b>CONTRACTUAL SERVICES:</b>                 |  |                                |                            |                            |
| 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                    |
| <b>COMMODITIES:</b>                          |  |                                |                            |                            |
| 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                     |
| <b>CAPITAL OUTLAY:</b>                       |  |                                |                            |                            |
| 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                     |
| <b>Grand Total</b>                           |  | <b>\$ 185,293</b>              | <b>\$ 300,633</b>          | <b>\$ 316,268</b>          |

**FUND SUMMARY FOR FUND 215**  
**CONSERVANCY FUND**

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

**CONSERVANCY FUND**  
**MIAMI CONSERVANCY**

|  | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|--|--------------------------------|----------------------------|----------------------------|
| <b>CONTRACTUAL SERVICES:</b>               |                                |                            |                            |
| 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                    |
| <b>Grand Total</b>                         | <b>\$124,597</b>               | <b>\$125,449</b>           | <b>\$251,500</b>           |

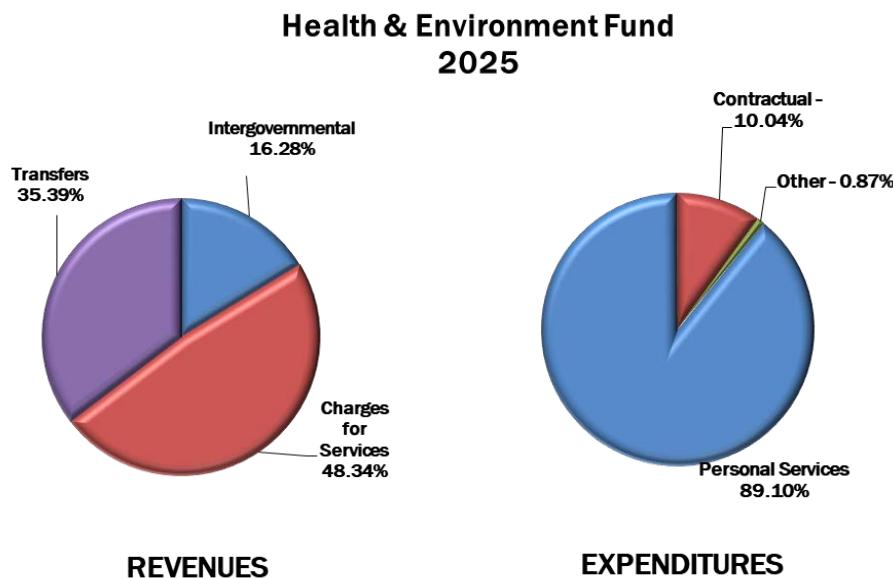
## HEALTH & ENVIRONMENT FUND

| <b>Revenues</b>           | <b>2023</b>       | <b>2024</b>       | <b>2025</b>       |
|---------------------------|-------------------|-------------------|-------------------|
|                           | <b>Actual</b>     | <b>Budget</b>     | <b>Budget</b>     |
| 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           |
| <b>Total</b>              | <b>\$ 701,017</b> | <b>\$ 703,846</b> | <b>\$ 706,510</b> |

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

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

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



**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<br>ACTUAL     | 2024<br>BUDGET     | 2025<br>BUDGET     |
|-----------------------------------|--------------------|--------------------|--------------------|
| BEGINNING BALANCE: JANUARY 1      | \$849,664          | \$683,519          | \$420,021          |
| <b>REVENUES:</b>                  |                    |                    |                    |
| 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            |
| <b>TOTAL REVENUES</b>             | <b>\$701,017</b>   | <b>\$703,846</b>   | <b>\$706,510</b>   |
| <b>TOTAL RESOURCES</b>            | <b>\$1,550,681</b> | <b>\$1,387,365</b> | <b>\$1,126,531</b> |
| <b>EXPENDITURES:</b>              |                    |                    |                    |
| 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              |
| <b>TOTAL EXPENDITURES</b>         | <b>\$867,162</b>   | <b>\$967,344</b>   | <b>\$1,002,190</b> |
| <b>ENDING BALANCE DECEMBER 31</b> | <b>\$683,519</b>   | <b>\$420,021</b>   | <b>\$124,341</b>   |

**HEALTH FUND**  
**HEALTH ADMINISTRATION**

|  | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Department<br>Budget<br>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                        |
| <b>Total - PERSONAL SERVICES</b>                                     | <b>770,787</b>                 | <b>822,793</b>             | <b>892,910</b>               |
| 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                        |
| <b>Total - CONTRACTUAL SERVICES</b>                                  | <b>88,391</b>                  | <b>136,351</b>             | <b>100,580</b>               |
| 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                          |
| <b>Total - COMMODITIES</b>   | <b>3,189</b>                   | <b>3,400</b>               | <b>3,900</b>                 |
| CAPITAL OUTLAY:  |                                |                            |                              |
| 228.450.54310 AUTO & TRUCK DEPR                                      | 4,796                          | 4,800                      | 4,800                        |
| <b>Total - CAPITAL OUTLAY</b>  | <b>4,796</b>                   | <b>4,800</b>               | <b>4,800</b>                 |
| <b>Grand Total</b>   | <b>\$ 867,162</b>              | <b>\$ 967,344</b>          | <b>\$ 1,002,190</b>          |

**FUND SUMMARY FOR FUND 229**  
**EMS FUND**

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

**EMS FUND**  
**EMS**

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

**FUND SUMMARY FOR FUND 238**  
**UDAG FUND**

|                              | 2023<br>ACTUAL  | 2024<br>BUDGET  | 2025<br>BUDGET  |
|------------------------------|-----------------|-----------------|-----------------|
| BEGINNING BALANCE: JANUARY 1 | \$10,000        | \$10,000        | \$10,000        |
| <b>REVENUES:</b>             |                 |                 |                 |
| Interest Income              | \$ -            | \$ -            | \$ -            |
| <b>TOTAL REVENUES</b>        | <b>\$0</b>      | <b>\$0</b>      | <b>\$0</b>      |
| <b>TOTAL RESOURCES</b>       | <b>\$10,000</b> | <b>\$10,000</b> | <b>\$10,000</b> |
| <b>EXPENDITURES:</b>         |                 |                 |                 |
| Capital Outlay               | \$ -            | \$ -            | \$ -            |
| <b>TOTAL EXPENDITURES</b>    | <b>\$0</b>      | <b>\$0</b>      | <b>\$0</b>      |
| ENDING BALANCE DECEMBER 31   | \$10,000        | \$10,000        | \$10,000        |

**UDAG FUND**  
**UDAG**

|                        | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|------------------------|--------------------------------|----------------------------|----------------------------|
| <b>CAPITAL OUTLAY:</b> |                                |                            |                            |
| 238.990.54400          | BUILDING IMPROVEMENTS          | -                          | -                          |
|                        | Total - CAPITAL OUTLAY         | 0                          | 0                          |
|                        | <b>Grand Total</b>             | <b>\$0</b>                 | <b>\$0</b>                 |

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

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

**COURT COMPUTERIZATION FUND**  
**COURT COMPUTERIZATION**

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

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

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

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<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>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                        | -                          |
|               |                              | 250,000                        | 643,011                    | -                          |
|               | CONTRACTUAL SERVICES:        |                                |                            |                            |
| 242.990.52110 | TRAVEL & TRAINING            | -                              | 20,000                     | 15,000                     |
|               | Total - CONTRACTUAL SERVICES | -                              | 20,000                     | 15,000                     |
|               | CAPITAL OUTLAY:              |                                |                            |                            |
| 242.990.54350 | PURCHASE OF EQUIPMENT        | 33,875                         | 200,910                    | -                          |
| 242.990.54360 | OTHER EQUIPMENT              | 4,485                          | -                          | -                          |
|               | Total - CAPITAL OUTLAY       | 38,360                         | 200,910                    | -                          |
| 242.990.59200 | REFUNDS                      | 158                            | -                          | -                          |
|               | Total - REFUNDS              | 158                            | -                          | -                          |
|               | <b>Grand Total</b>           | <b>\$ 288,518</b>              | <b>\$ 863,921</b>          | <b>\$ 15,000</b>           |

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

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

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

|               |                              | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>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                     |
|               | <b>Grand Total</b>           | <b>\$256,971</b>               | <b>\$197,573</b>           | <b>\$212,475</b>           |

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

|                              | 2023<br>ACTUAL   | 2024<br>BUDGET   | 2025<br>BUDGET   |
|------------------------------|------------------|------------------|------------------|
| BEGINNING BALANCE: JANUARY 1 | \$208,633        | \$215,045        | \$180,466        |
| <b>REVENUES:</b>             |                  |                  |                  |
| Fines & Forfeitures          | \$132,919        | \$124,860        | \$126,109        |
| <b>TOTAL REVENUES</b>        | <b>\$132,919</b> | <b>\$124,860</b> | <b>\$126,109</b> |
| <b>TOTAL RESOURCES</b>       | <b>\$341,552</b> | <b>\$339,905</b> | <b>\$306,575</b> |
| <b>EXPENDITURES:</b>         |                  |                  |                  |
| 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            |
| <b>TOTAL EXPENDITURES</b>    | <b>\$126,507</b> | <b>\$159,439</b> | <b>\$164,050</b> |
| ENDING BALANCE DECEMBER 31   | \$215,045        | \$180,466        | \$142,525        |

**PROBATION SERVICES FUND**  
**PROBATION SERVICES**

|  |                   | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Department<br>Budget<br>2025 |
|--|-------------------|--------------------------------|----------------------------|------------------------------|
| <b>PERSONNEL:</b>                            |                   |                                |                            |                              |
| CHIEF PROBATION OFFICER (173)                |                   | 1                              | 1                          | 1                            |
| <b>PERSONAL SERVICES:</b>                    |                   |                                |                            |                              |
| 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                    |                              |
| <b>CONTRACTUAL SERVICES:</b>                 |                   |                                |                            |                              |
| 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                     |                              |
| <b>COMMODITIES:</b>                          |                   |                                |                            |                              |
| 245.990.53100 OFFICE SUPPLIES                | 952               | 1,500                          | 1,500                      |                              |
| Total - COMMODITIES                          | 952               | 1,500                          | 1,500                      |                              |
| <b>CAPITAL OUTLAY:</b>                       |                   |                                |                            |                              |
| 245.990.54300 COMPUTERS & OTHER PERIPHERALS  | -                 | 2,500                          | 2,500                      |                              |
| Total - CAPITAL OUTLAY                       | -                 | 2,500                          | 2,500                      |                              |
| <b>Grand Total</b>                           | <b>\$ 126,507</b> | <b>\$ 159,439</b>              | <b>\$ 164,050</b>          |                              |

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

|                                     | 2023<br>ACTUAL   | 2024<br>BUDGET   | 2025<br>BUDGET   |
|-------------------------------------|------------------|------------------|------------------|
| <b>BEGINNING BALANCE: JANUARY 1</b> | <b>\$401,213</b> | <b>\$376,031</b> | <b>\$216,031</b> |
| <b>REVENUES:</b>                    |                  |                  |                  |
| Transfers                           | \$500,000        | \$515,000        | \$450,000        |
| <b>TOTAL REVENUES</b>               | <b>\$500,000</b> | <b>\$515,000</b> | <b>\$450,000</b> |
| <b>TOTAL RESOURCES</b>              | <b>\$901,213</b> | <b>\$891,031</b> | <b>\$666,031</b> |
| <b>EXPENDITURES:</b>                |                  |                  |                  |
| Personal Services                   | \$525,181        | \$675,000        | \$650,000        |
| <b>TOTAL EXPENDITURES</b>           | <b>\$525,181</b> | <b>\$675,000</b> | <b>\$650,000</b> |
| <b>ENDING BALANCE DECEMBER 31</b>   | <b>\$376,031</b> | <b>\$216,031</b> | <b>\$16,031</b>  |

**TERMINATION PAY FUND**  
**TERMINATION PAY**

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

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

|                                     | 2023<br>ACTUAL  | 2024<br>BUDGET  | 2025<br>BUDGET  |
|-------------------------------------|-----------------|-----------------|-----------------|
| <b>BEGINNING BALANCE: JANUARY 1</b> | <b>\$18,962</b> | <b>\$14,488</b> | <b>\$9,648</b>  |
| <b>REVENUES:</b>                    |                 |                 |                 |
| Fines & Forfeitures                 | \$12,330        | \$12,660        | \$12,787        |
| <b>TOTAL REVENUES</b>               | <b>\$12,330</b> | <b>\$12,660</b> | <b>\$12,787</b> |
| <b>TOTAL RESOURCES</b>              | <b>\$31,292</b> | <b>\$27,148</b> | <b>\$22,435</b> |
| <b>EXPENDITURES:</b>                |                 |                 |                 |
| Contractual Services                | \$16,804        | \$17,500        | \$17,500        |
| <b>TOTAL EXPENDITURES</b>           | <b>\$16,804</b> | <b>\$17,500</b> | <b>\$17,500</b> |
| <b>ENDING BALANCE DECEMBER 31</b>   | <b>\$14,488</b> | <b>\$9,648</b>  | <b>\$4,935</b>  |

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

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

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

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

**ENFORCEMENT & EDUCATION FUND**  
**ENFORCEMENT/EDUCATION**

|                       | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|-----------------------|--------------------------------|----------------------------|----------------------------|
| CONTRACTUAL SERVICES: |                                |                            |                            |
| 248.990.52480         | OTHER PROFESSIONAL SERVICE     | \$ -                       | \$ -                       |
|                       | Total - CONTRACTUAL SERVICES   | -                          | -                          |
| <b>Grand Total</b>    |                                |                            |                            |
|                       |                                | \$ -                       | \$ -                       |

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

|                                   | 2023<br>ACTUAL   | 2024<br>BUDGET   | 2025<br>BUDGET   |
|-----------------------------------|------------------|------------------|------------------|
| BEGINNING BALANCE: JANUARY 1      | \$156,230        | \$365,364        | \$443,364        |
| <b>REVENUES:</b>                  |                  |                  |                  |
| Hotel/Motel Tax                   | \$334,335        | \$303,000        | \$300,000        |
| <b>TOTAL REVENUES</b>             | <b>\$334,335</b> | <b>\$303,000</b> | <b>\$300,000</b> |
| <b>TOTAL RESOURCES</b>            | <b>\$490,565</b> | <b>\$668,364</b> | <b>\$743,364</b> |
| <b>EXPENDITURES:</b>              |                  |                  |                  |
| Contractual Services              | \$125,202        | \$225,000        | \$525,000        |
| Transfers                         |                  |                  |                  |
| <b>TOTAL EXPENDITURES</b>         | <b>\$125,202</b> | <b>\$225,000</b> | <b>\$525,000</b> |
| <b>ENDING BALANCE DECEMBER 31</b> | <b>\$365,364</b> | <b>\$443,364</b> | <b>\$218,364</b> |

**CIVIC DEVELOPMENT FUND**  
**CIVIC DEVELOPMENT**

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

## 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 promptly, efficiently and judiciously provide civil and criminal justice services to our community; To strive for the most efficient and least costly method in delivering these services; To emphasize fairness, respect and understanding to all parties, witnesses and victims; To use every opportunity to educate others about our court, our role in government and how efficiently our employees perform their jobs; To ensure that our judicial system is independent and impartial, thus guaranteeing a fair hearing or trial to all persons before the court; To provide a safe environment for all court users and employees

To strengthen and expand our role as an advocate of probation services in order to get help, training, guidance, therapy, supervision, treatment, and education for those found guilty of a criminal offense; Correcting behavior, preventing future misbehavior and deaths are important goals and require much of our effort

To effectively and efficiently implement legislative changes in civil and small claims jurisdiction: Continue to expand current computer technology throughout the civil/small claims division to accommodate the anticipated increase in cases with existing staff; To train staff in updated software programs; To take advantage of changes in technology to better serve the community

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

|                                   | 2023<br>ACTUAL     | 2024<br>BUDGET     | 2025<br>BUDGET     |
|-----------------------------------|--------------------|--------------------|--------------------|
| BEGINNING BALANCE: JANUARY 1      | \$ 76,352          | \$ 141,237         | \$ 201,788         |
| <b>REVENUES:</b>                  |                    |                    |                    |
| 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            |
| <b>TOTAL REVENUES</b>             | <b>\$1,835,306</b> | <b>\$1,912,752</b> | <b>\$1,920,373</b> |
| <b>TOTAL RESOURCES</b>            | <b>\$1,911,658</b> | <b>\$2,053,989</b> | <b>\$2,122,161</b> |
| <b>EXPENDITURES:</b>              |                    |                    |                    |
| 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             |
| <b>TOTAL EXPENDITURES</b>         | <b>\$1,770,421</b> | <b>\$1,852,201</b> | <b>\$2,079,104</b> |
| <b>ENDING BALANCE DECEMBER 31</b> | <b>\$141,237</b>   | <b>\$201,788</b>   | <b>\$43,057</b>    |

**MUNICIPAL COURT FUND**  
**MUNICIPAL COURT**

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

**POLICE GRANT FUND**  
**POLICE GRANTS**

|                                      |                        | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|--------------------------------------|------------------------|--------------------------------|----------------------------|----------------------------|
| <b>2023 STEP GRANT</b>               |                        |                                |                            |                            |
| 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                  | 3,805                          | 25,060                     | 23,860                     |
| <b>2023 IDEP GRANT</b>               |                        |                                |                            |                            |
| 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                  | 5,826                          | 23,561                     | 22,421                     |
| <b>2020 JAG BYRNE GRANT - BWC</b>    |                        |                                |                            |                            |
| 251.039.54360                        | OTHER EQUIPMENT        | -                              | 33,660                     | 33,660                     |
|                                      | Total                  | -                              | 33,660                     | 33,660                     |
| <b>COSSUP GRANT</b>                  |                        |                                |                            |                            |
| 251.041.52480                        | OTHER PROFES. SERVICES | -                              | -                          | 57,888                     |
| 251.041.54360                        | OTHER EQUIPMENT        | -                              | -                          | 57,888                     |
|                                      | Total                  | -                              | -                          | 115,777                    |
| <b>2021 JAG BYRNE GRANT</b>          |                        |                                |                            |                            |
| 251.050.52110                        | TRAVEL & TRAINING      | -                              | 6,213                      | 6,213                      |
|                                      | Total                  | -                              | 6,213                      | 6,213                      |
| <b>2022 JAG BYRNE MEMORIAL GRANT</b> |                        |                                |                            |                            |
| 251.055.54360                        | OTHER EQUIPMENT        | 8,849                          | 12,422                     | 12,422                     |
|                                      | Total                  | 8,849                          | 12,422                     | 12,422                     |
| <b>2023 JAG BYRNE MEMORIAL GRANT</b> |                        |                                |                            |                            |
| 251.056.52110                        | TRAVEL & TRAINING      | 7,273                          | 5,915                      | 5,915                      |
|                                      | Total                  | 7,273                          | 5,915                      | 5,915                      |
| <b>2023 RAILROAD GRANT</b>           |                        |                                |                            |                            |
| 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                  | -                              | 80,000                     | -                          |
|                                      | <b>Grand Total</b>     | \$ 25,753                      | \$ 186,831                 | \$ 220,268                 |

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

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

**COURT IDIAM FUND**  
**IDIAM PROJECTS**

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

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

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

**COURT SPECIAL PROJECTS FUND  
COURT SPECIAL PROJECTS**

|                   |                              | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|-------------------|------------------------------|--------------------------------|----------------------------|----------------------------|
| <b>PERSONNEL:</b> |                              |                                |                            |                            |
| 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 - CAPITAL OUTLAY       | 34,834                         | 75,000                     | 75,000                     |
|                   | <b>Grand Total</b>           | <b>\$ 130,393</b>              | <b>\$ 203,966</b>          | <b>\$ 217,962</b>          |

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

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

**NUISANCE ABATEMENT FUND**  
**NUISANCE ABATEMENT**

|                       |                              | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>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                    |
|                       | <b>Grand Total</b>           | <b>\$477,415</b>               | <b>\$581,000</b>           | <b>\$531,000</b>           |

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

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

**SENIOR CITIZENS LEVY FUND**  
**SENIOR CITIZENS LEVY**

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

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

|                                     | 2023<br>ACTUAL       | 2024<br>BUDGET       | 2025<br>BUDGET       |
|-------------------------------------|----------------------|----------------------|----------------------|
| <b>BEGINNING BALANCE: JANUARY 1</b> | \$ 17,196,237        | \$ 26,532,198        | \$ 15,947,896        |
| <b>REVENUES:</b>                    |                      |                      |                      |
| 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               |
| <b>TOTAL REVENUES</b>               | <b>\$ 11,860,524</b> | <b>\$ 787,585</b>    | <b>\$ 773,716</b>    |
| <b>TOTAL RESOURCES</b>              | <b>\$ 29,056,761</b> | <b>\$ 27,319,783</b> | <b>\$ 16,721,612</b> |
| <b>EXPENDITURES:</b>                |                      |                      |                      |
| Contractual Services                | \$ 1,722,842         | \$ 10,347,667        | \$ 19,000            |
| Debt Service                        | 801,720              | 1,024,220            | 1,025,470            |
| <b>TOTAL EXPENDITURES</b>           | <b>\$ 2,524,562</b>  | <b>\$ 11,371,887</b> | <b>\$ 1,044,470</b>  |
| <b>ENDING BALANCE DECEMBER 31</b>   | <b>\$ 26,532,198</b> | <b>\$ 15,947,896</b> | <b>\$ 15,677,142</b> |

**FIRE STATION LEVY FUND**

**FIRE STATION FUND**

|                       |  | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>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                  |
|                       | <b>Grand Total</b>                     | <b>\$2,524,562</b>             | <b>\$11,371,887</b>        | <b>\$1,044,470</b>         |

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

|                                   | 2023<br>ACTUAL      | 2024<br>BUDGET       | 2025<br>BUDGET  |
|-----------------------------------|---------------------|----------------------|-----------------|
| BEGINNING BALANCE: JANUARY 1      | \$16,843,271        | \$13,463,690         | \$19,859        |
| <b>REVENUES:</b>                  |                     |                      |                 |
| Intergovernmental                 | \$ -                | \$ -                 | \$ -            |
| <b>TOTAL REVENUES</b>             | <b>\$ -</b>         | <b>\$ -</b>          | <b>\$ -</b>     |
| <b>TOTAL RESOURCES</b>            | <b>\$16,843,271</b> | <b>\$13,463,690</b>  | <b>\$19,859</b> |
| <b>EXPENDITURES:</b>              |                     |                      |                 |
| 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            | -               |
| <b>TOTAL EXPENDITURES</b>         | <b>\$ 3,379,582</b> | <b>\$ 13,443,831</b> | <b>\$ -</b>     |
| <b>ENDING BALANCE DECEMBER 31</b> | <b>\$13,463,690</b> | <b>\$19,859</b>      | <b>\$19,859</b> |

**AMERICAN RESCUE PLAN ACT FUND**  
**ARPA FUND**

|                              |  | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budget<br>2025 |
|------------------------------|--|--------------------------------|----------------------------|--------------------------|
| <b>PERSONAL SERVICES:</b>    |  |                                |                            |                          |
| 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                  | -                        |
| <b>CONTRACTUAL SERVICES:</b> |  |                                |                            |                          |
| 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                  | -                        |
| <b>CAPITAL OUTLAY:</b>       |  |                                |                            |                          |
| 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                  | -                        |
|                              | <b>Grand Total</b>                       | <b>\$ 3,379,582</b>            | <b>\$ 13,443,831</b>       | <b>\$ -</b>              |

**FUND SUMMARY FOR FUND 267**  
**ONE OHIO OPIOID SETTLEMENT FUND**

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

**ONE OHIO OPIOID SETTLEMENT FUND**  
**ONE OHIO OPIOID FUND**

|                                     |                             | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|-------------------------------------|-----------------------------|--------------------------------|----------------------------|----------------------------|
| <b>PERSONAL SERVICES:</b>           |                             |                                |                            |                            |
| 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                        |
| <b>Total - PERSONAL SERVICES</b>    |                             | <hr/>                          | <hr/>                      | <hr/> 318,797              |
| <b>CONTRACTUAL SERVICES:</b>        |                             |                                |                            |                            |
| 267.990.52480                       | OTHER PROFESSIONAL SERVICES | \$ -                           | \$ 53,000                  | \$ 200,000                 |
| <b>Total - CONTRACTUAL SERVICES</b> |                             | <hr/>                          | <hr/>                      | <hr/> 200,000              |
| <b>Grand Total</b>                  |                             | \$ -                           | \$ 53,000                  | \$ 518,797                 |

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

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

**BUTLER COUNTY ARPA FUND**

**BUTLER CO ARPA FUND**

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



## **SECTION 5**

# **DEBT SERVICE FUNDS**

| <b>EXPENDITURES BY FUND</b>                  |                     |                     |                     |                           |                            |  |
|--|---------------------|---------------------|---------------------|---------------------------|----------------------------|--|
| Fund   | Actual 2023         | Budget 2024         | Budget 2025         | \$ Increase<br>(Decrease) | % Increase /<br>- 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%                       |  |
| <b>Total</b>                                 | <b>\$ 5,962,939</b> | <b>\$ 5,351,208</b> | <b>\$ 8,698,983</b> | <b>\$ 3,347,775</b>       | <b>62.6%</b>               |  |

**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.

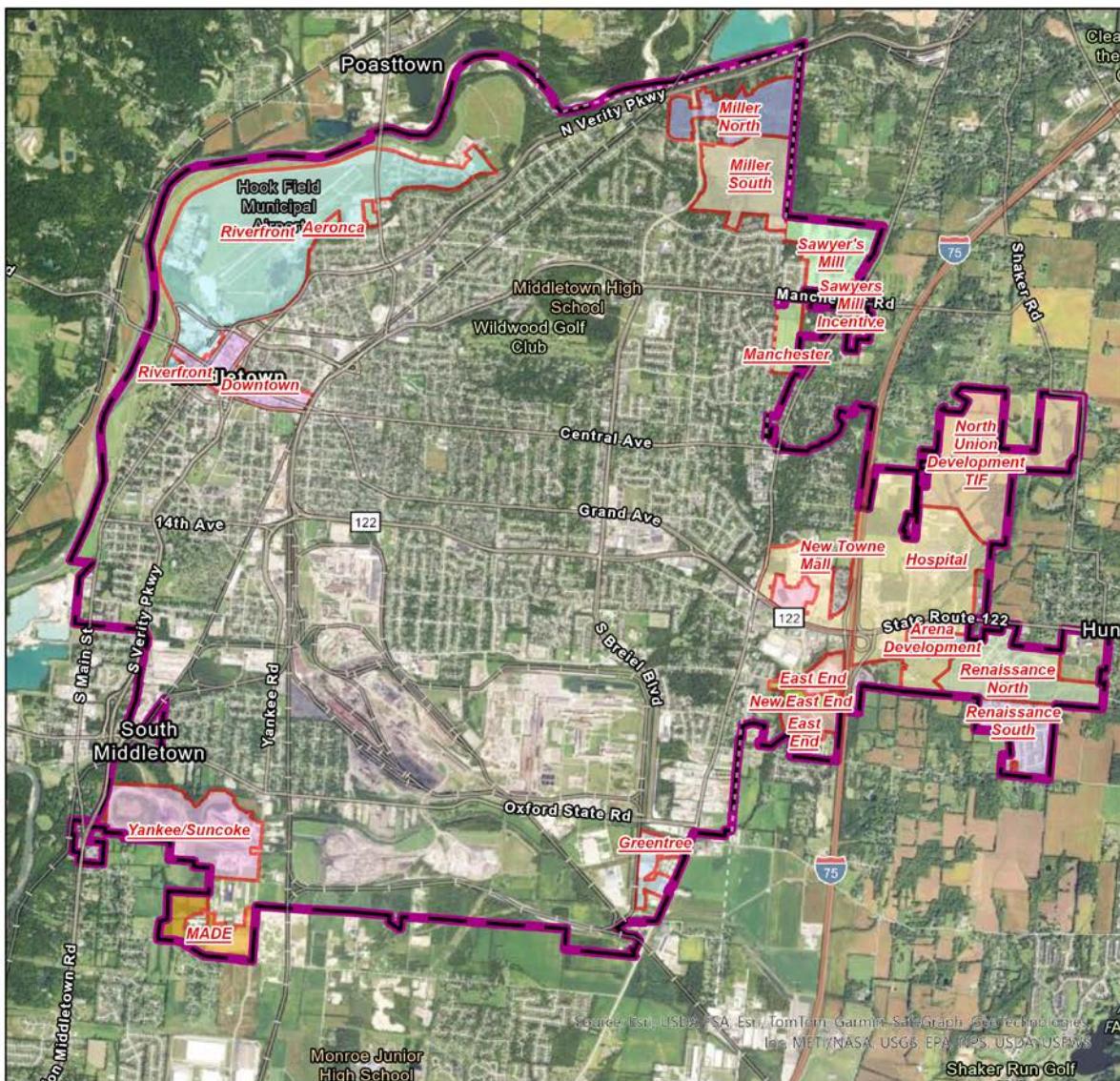
**Towne Mall Tax Increment Financing Fund**

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       |
| <b>Tif Districts</b> | ■ Greentree    | ■ New East End      | ■ Riverfront              |
| ■ Aeronca            | ■ Hospital     | ■ New Towne Mall    | ■ Sawyer's Mill           |
| ■ Arena Development  | ■ MADE         | ■ North Union       | ■ Sawyer's Mill Incentive |
| ■ Downtown           | ■ Manchester   | ■ Development TIF   | ■ Yankee/Suncoke          |
|                      | ■ Miller North | ■ Renaissance 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          |       |
| <b>TOTALS</b>           |      | <b>\$4,325,000</b> | <b>\$846,639</b>                    | <b>\$5,171,639</b> | <b>\$710,000</b> | <b>\$225,655</b>            | <b>\$935,655</b> |       |

**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:

| <b>Debt Limitation</b>     | <b>Non-Exempt Debt Outstanding</b> | <b>Additional Debt Capacity Within Limitation</b> |
|----------------------------|------------------------------------|---|
| <b>10½% = \$89,787,395</b> | <b>\$43,427,709</b>                | <b>\$46,359,686</b>                               |
| <b>5½% = \$47,031,493</b>  | <b>\$43,427,709</b>                | <b>\$ 3,603,784</b>                               |

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

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

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

|                              |                              | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|------------------------------|------------------------------|--------------------------------|----------------------------|----------------------------|
| <b>CONTRACTUAL SERVICES:</b> |                              |                                |                            |                            |
| 305.901.52410                | LEGAL SERVICES               | \$ -                           | \$ 1,000                   | \$ 1,000                   |
|                              | Total - CONTRACTUAL SERVICES | -                              | 1,000                      | 1,000                      |
| <b>DEBT SERVICE:</b>         |                              |                                |                            |                            |
| 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                    |
|                              | <b>Grand Total</b>           | <b>\$ 1,090,402</b>            | <b>\$ 433,690</b>          | <b>\$ 422,590</b>          |

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

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

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

|                                      | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>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                    |
| <b>Grand Total</b>                   | <b>\$ 199,195</b>              | <b>\$ 197,533</b>          | <b>\$ 124,620</b>          |

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

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

**TOWNE BLVD TAX INCREMENT FINANCING FUND**  
**TOWNE BLVD TIF**

|                       |                                | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>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                     |
|                       | <b>Grand Total</b>             | <b>\$ 154,944</b>              | <b>\$ 771,730</b>          | <b>\$ 471,365</b>          |

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

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

**DOWNTOWN TAX INCREMENT FINANCING FUND  
DOWNTOWN TIF**

|                                   | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|-----------------------------------|--------------------------------|----------------------------|----------------------------|
| CONTRACTUAL SERVICES:             |                                |                            |                            |
| 345.990.52240 COUNTY AUDITOR FEES | \$ -                           | \$ 100                     | \$ 100                     |
| Total - CONTRACTUAL SERVICES      | -                              | 100                        | 100                        |
| <b>Grand Total</b>                | <b>\$ -</b>                    | <b>\$ 100</b>              | <b>\$ 100</b>              |

**FUND SUMMARY FOR FUND 350**  
**AERONCA TAX INCREMENT FINANCING FUND**

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

**AERONCA TAX INCREMENT FINANCING FUND**  
**AERONCA TIF**

|                              | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|------------------------------|--------------------------------|----------------------------|----------------------------|
| 350.990.52240                |                                |                            |                            |
| CONTRACTUAL SERVICES:        |                                |                            |                            |
| COUNTY AUDITOR FEES          | \$ -                           | \$ 50                      | \$ 50                      |
| Total - CONTRACTUAL SERVICES | -                              | 50                         | 50                         |
| <b>Grand Total</b>           | <b>\$ -</b>                    | <b>\$ 50</b>               | <b>\$ 50</b>               |

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

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

**AIRPORT/RIVERFRONT TAX INCREMENT FINANCING FUND**  
**AIRPORT/RIVERFRONT TIF**

|                       |                      | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|-----------------------|----------------------|--------------------------------|----------------------------|----------------------------|
| CONTRACTUAL SERVICES: |                      |                                |                            |                            |
| 355.990.52240         | COUNTY AUDITOR FEES  | \$ -                           | \$ 35                      | \$ 35                      |
|                       | Total - DEBT SERVICE | -                              | 35                         | 35                         |
|                       | <b>Grand Total</b>   | <b>\$ -</b>                    | <b>\$ 35</b>               | <b>\$ 35</b>               |

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

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

**MILLER ROAD NORTH TAX INCREMENT FINANCING FUND**  
**MILLER RD NORTH TIF**

|               |                       | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|---------------|-----------------------|--------------------------------|----------------------------|----------------------------|
|               | CONTRACTUAL SERVICES: |                                |                            |                            |
| 360.990.52240 | COUNTY AUDITOR FEES   | \$ -                           | \$ 300                     | \$ 300                     |
|               | Total - DEBT SERVICE  | <hr/> -                        | <hr/> 300                  | <hr/> 300                  |
|               | <b>Grand Total</b>    | <b>\$ -</b>                    | <b>\$ 300</b>              | <b>\$ 300</b>              |

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

|                                   | 2023<br>ACTUAL     | 2024<br>BUDGET     | 2025<br>BUDGET     |
|-----------------------------------|--------------------|--------------------|--------------------|
| BEGINNING BALANCE: JANUARY 1      | \$142,693          | \$554,163          | \$350,163          |
| <b>REVENUES:</b>                  |                    |                    |                    |
| TIF Payments                      | \$2,181,854        | \$900,000          | \$4,219,114        |
| <b>TOTAL REVENUES</b>             | <b>\$2,181,854</b> | <b>\$900,000</b>   | <b>\$4,219,114</b> |
| <b>TOTAL RESOURCES</b>            | <b>\$2,324,547</b> | <b>\$1,454,163</b> | <b>\$4,569,277</b> |
| <b>EXPENDITURES:</b>              |                    |                    |                    |
| 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            |
| <b>TOTAL EXPENDITURES</b>         | <b>\$1,770,384</b> | <b>\$1,104,000</b> | <b>\$4,316,700</b> |
| <b>ENDING BALANCE DECEMBER 31</b> | <b>\$554,163</b>   | <b>\$350,163</b>   | <b>\$252,577</b>   |

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

|                              |                                | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|------------------------------|--------------------------------|--------------------------------|----------------------------|----------------------------|
| <b>CONTRACTUAL SERVICES:</b> |                                |                                |                            |                            |
| 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                  |
| <b>CAPITAL OUTLAY:</b>       |                                |                                |                            |                            |
| 370.990.54400                | BUILDINGS & STRUCTURES         | -                              | 200,000                    | 1,200,000                  |
|                              | Total - CAPITAL OUTLAY         | -                              | -                          | 1,200,000                  |
|                              |                                |                                | 200,000                    |                            |
| <b>DEBT SERVICE:</b>         |                                |                                |                            |                            |
| 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                    |
| <b>Grand Total</b>           |                                | <b>\$ 1,770,384</b>            | <b>\$ 1,004,000</b>        | <b>\$ 4,316,700</b>        |

**FUND SUMMARY FOR FUND 371**  
**RENAISSANCE NORTH TAX INCREMENT FINANCING FUND**

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

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

|                              |                                | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|------------------------------|--------------------------------|--------------------------------|----------------------------|----------------------------|
| <b>CONTRACTUAL SERVICES:</b> |                                |                                |                            |                            |
| 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                    |
| <b>CAPITAL OUTLAY:</b>       |                                |                                |                            |                            |
| 371.990.54400                | BUILDINGS & STRUCTURES         | -                              | 300,000                    | 220,000                    |
|                              | Total - CAPITAL OUTLAY         | -                              | 300,000                    | 220,000                    |
| <b>DEBT SERVICE:</b>         |                                |                                |                            |                            |
| 371.990.57110                | BOND PRINCIPAL                 | 50,000                         | 150,000                    | -                          |
| 371.990.57310                | INTEREST ON BONDS              | 76,255                         | -                          | -                          |
|                              | Total - DEBT SERVICE           | 126,255                        | 150,000                    | -                          |
| <b>Grand Total</b>           |                                | <b>\$ 588,905</b>              | <b>\$ 948,500</b>          | <b>\$ 814,853</b>          |

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

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

**RENAISSANCE SOUTH TAX INCREMENT  
FINANCING FUND RENAISSANCE SOUTH TIF**

|                       |                                  | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>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                    | -                          |
| <b>Grand Total</b>    |                                  | <b>\$ 1,151,261</b>            | <b>\$ 1,700,200</b>        | <b>\$ 1,407,000</b>        |

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

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

**SAWYERS MILL TAX INCREMENT FINANCING FUND**  
**SAWYERS MILL TIF**

|   | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>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                    |
| <b>Grand Total</b>                          | <b>\$ 867,334</b>              | <b>\$ 135,000</b>          | <b>\$ 981,300</b>          |

**FUND SUMMARY FOR FUND 375  
GREENTREE INDUSTRIAL PARK TAX INCREMENT FINANCING FUND**

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

**GREENTREE INDUSTRIAL PARK TAX INCREMENT FINANCING FUND**  
**GREENTREE INDUSTRIAL PARK TIF**

|               |                               | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|---------------|-------------------------------|--------------------------------|----------------------------|----------------------------|
|               | CONTRACTUAL SERVICES          |                                |                            |                            |
| 375.990.52480 | OTHER PROFESSIONAL SERVICES   | \$ -                           | \$ -                       | \$ -                       |
| 375.990.52240 | AUDITOR COLLECTION FEES       | <u>-</u>                       | <u>-</u>                   | <u>-</u>                   |
|               | Total - CONTRACTUAL SERVICES  | <u>-</u>                       | <u>-</u>                   | <u>-</u>                   |
|               | CAPITAL OUTLAY                |                                |                            |                            |
| 375.990.54400 | BUILDING AND OTHER STRUCTURES | <u>-</u>                       | <u>-</u>                   | <u>-</u>                   |
|               | Total- CAPITAL OUTLAY         | <u>-</u>                       | <u>-</u>                   | <u>-</u>                   |
|               | <b>Grand Total</b>            | <b>\$ -</b>                    | <b>\$ -</b>                | <b>\$ -</b>                |

**FUND SUMMARY FOR FUND 376**  
**MADE INDUSTRIAL PARK TAX INCREMENT FINANCING FUND**

|                                     | 2023<br>ACTUAL  | 2024<br>BUDGET  | 2025<br>BUDGET  |
|-------------------------------------|-----------------|-----------------|-----------------|
| <b>BEGINNING BALANCE: JANUARY 1</b> | <b>\$21,015</b> | <b>\$22,014</b> | <b>\$29,779</b> |
| <b>REVENUES:</b>                    |                 |                 |                 |
| TIF Payments                        | \$999           | \$7,800         | \$7,800         |
| <b>TOTAL REVENUES</b>               | <b>\$999</b>    | <b>\$7,800</b>  | <b>\$7,800</b>  |
| <b>TOTAL RESOURCES</b>              | <b>\$22,014</b> | <b>\$29,814</b> | <b>\$37,579</b> |
| <b>EXPENDITURES:</b>                |                 |                 |                 |
| Contractual Services                | \$0             | \$35            | \$35            |
| <b>TOTAL EXPENDITURES</b>           | <b>\$0</b>      | <b>\$35</b>     | <b>\$35</b>     |
| <b>ENDING BALANCE DECEMBER 31</b>   | <b>\$22,014</b> | <b>\$29,779</b> | <b>\$37,544</b> |

**MADE INDUSTRIAL DRIVE TAX INCREMENT FINANCING FUND**  
**MADE INDUSTRIAL DR TIF**

|                              | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|------------------------------|--------------------------------|----------------------------|----------------------------|
| 376.990.52240                |                                |                            |                            |
| CONTRACTUAL SERVICES         |                                |                            |                            |
| AUDITOR COLLECTION FEES      | \$ -                           | \$ 35                      | \$ 35                      |
| Total - CONTRACTUAL SERVICES | -                              | 35                         | 35                         |
| <b>Grand Total</b>           | <b>\$ -</b>                    | <b>\$ 35</b>               | <b>\$ 35</b>               |

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

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

**SOUTH YANKEE RD TAX INCREMENT FINANCING FUND**  
**SOUTH YANKEE RD TIF**

|               |                              | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|---------------|------------------------------|--------------------------------|----------------------------|----------------------------|
|               | CONTRACTUAL SERVICES         |                                |                            |                            |
| 377.990.52240 | AUDITOR COLLECTION FEES      | \$ -                           | \$ 35                      | \$ 35                      |
|               | Total - CONTRACTUAL SERVICES | -                              | 35                         | 35                         |
|               | <b>Grand Total</b>           | <b>\$ -</b>                    | <b>\$ 35</b>               | <b>\$ 35</b>               |

**FUND SUMMARY FOR FUND 378**  
**TOWNE MALL TAX INCREMENT FINANCING FUND**

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

**TOWNE MALL TAX INCREMENT FINANCING FUND**  
**TOWNE MALL TIF**

|                       |                                | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>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       | <u>120,980</u>                 | <u>125,000</u>             | <u>125,000</u>             |
|                       | Total - CONTRACTUAL SERVICES   | 140,515                        | 160,000                    | 160,000                    |
|                       | <b>Grand Total</b>             | <b>\$ 140,515</b>              | <b>\$ 160,000</b>          | <b>\$ 160,000</b>          |



## **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%                  |
| <b>Total</b>                      | <b>\$28,019,064</b> | <b>\$30,546,545</b> | <b>\$46,426,027</b> | <b>\$15,879,482</b>      | <b>52.0%</b>           |

Table 6.1 Capital Improvement Expenditures by Fund

**Definition of Capital Improvement Funds**

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

**Capital Improvements Fund**

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

**Downtown Improvements Fund**

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

**Airport Improvements Fund**

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

**Water Capital Reserve Fund**

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

**Storm Water Capital Reserve Fund**

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

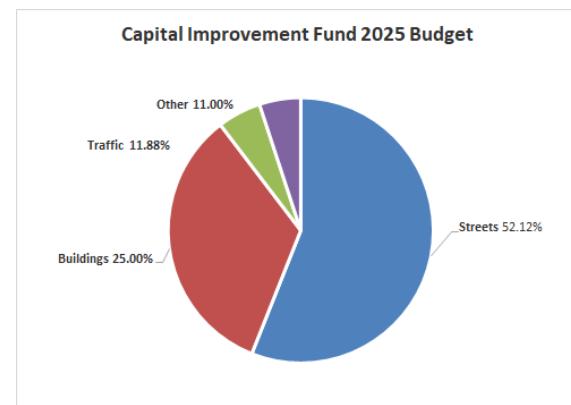


Figure 6.1 2025 expenditures from CIP Fund

**Sewer Capital Reserve Fund**

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

**Computer Replacement Fund**

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

**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**

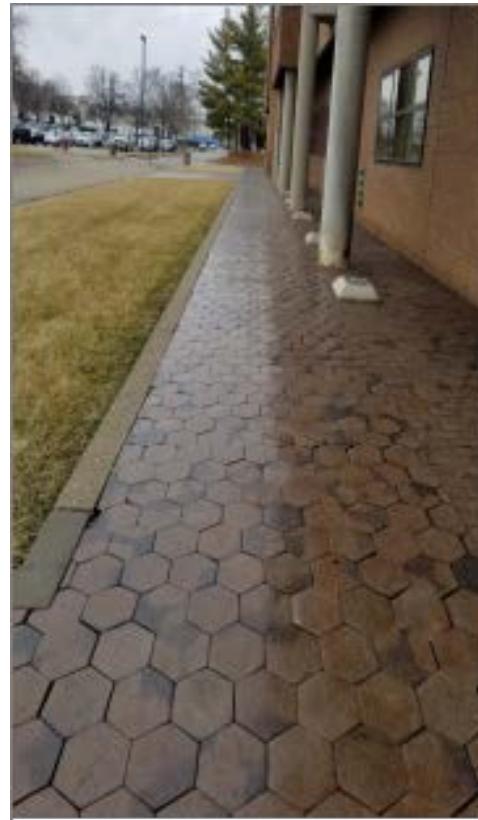
**OTHER (ODOT) \$1,400,000**

**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           |
|--------------------------------------|------------|----------------|-----------------|-----------------|-----------------|
| <b>General</b>                       |            |                |                 |                 |                 |
| 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             |
| <b>Subtotal</b>                      | <b>\$0</b> | <b>\$2,400</b> | <b>\$6,900</b>  | <b>\$1,870</b>  | <b>\$11,170</b> |
| <b>Sewer</b>                         |            |                |                 |                 |                 |
| City Building Pavers                 |            |                |                 | 300             | 300             |
| Secondary Aeration                   |            |                | 13,000          | 0               | 13,000          |
| System Replacement Program           |            |                |                 | 6,000           | 6,000           |
| GIS                                  |            |                |                 | 10              | 10              |
| <b>Subtotal</b>                      | <b>\$0</b> | <b>\$0</b>     | <b>\$13,000</b> | <b>\$6,310</b>  | <b>\$19,310</b> |
| <b>Storm Water</b>                   |            |                |                 |                 |                 |
| System Replacement Program           |            |                |                 | 1,000           | 1,000           |
| City Building Pavers                 |            |                |                 | 300             | 300             |
| NPDES Compliance                     |            |                |                 | 75              | 75              |
| <b>Subtotal</b>                      | <b>\$0</b> | <b>\$0</b>     | <b>\$0</b>      | <b>\$1,375</b>  | <b>\$1,375</b>  |
| <b>Water</b>                         |            |                |                 |                 |                 |
| 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              |
| <b>Subtotal</b>                      | <b>\$0</b> | <b>\$0</b>     | <b>\$7,000</b>  | <b>\$810</b>    | <b>\$7,810</b>  |
| <b>2025 TOTALS</b>                   | <b>\$0</b> | <b>\$0</b>     | <b>\$26,900</b> | <b>\$10,365</b> | <b>\$39,665</b> |

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

| 2026 Projects                        | Federal    | State          | Other          | City C.I.P.    | Total           |
|--------------------------------------|------------|----------------|----------------|----------------|-----------------|
| <b>General</b>                       |            |                |                |                |                 |
| 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              |
| <b>Subtotal</b>                      | <b>\$0</b> | <b>\$2,400</b> | <b>\$4,400</b> | <b>\$950</b>   | <b>\$7,750</b>  |
| <b>Sewer</b>                         |            |                |                |                |                 |
| Facility Upgrades                    |            |                |                | 1,400          | 1,400           |
| System Replacement Program           |            |                |                | 4,000          | 4,000           |
| GIS                                  |            |                |                | 10             | 10              |
| <b>Subtotal</b>                      | <b>\$0</b> | <b>\$0</b>     | <b>\$0</b>     | <b>\$5,410</b> | <b>\$5,410</b>  |
| <b>Storm Water</b>                   |            |                |                |                |                 |
| System Replacement Program           |            |                |                | 1,000          | 1,000           |
| NPDES Compliance                     |            |                |                | 75             | 75              |
| <b>Subtotal</b>                      | <b>\$0</b> | <b>\$0</b>     | <b>\$0</b>     | <b>\$1,075</b> | <b>\$1,075</b>  |
| <b>Water</b>                         |            |                |                |                |                 |
| System Replacement Program           |            |                | 5,000          | 0              | 5,000           |
| Facility Upgrades                    |            |                |                | 500            | 500             |
| LSLR Program                         |            |                |                | 500            | 500             |
| GIS                                  |            |                |                | 10             | 10              |
| <b>Subtotal</b>                      | <b>\$0</b> | <b>\$0</b>     | <b>\$5,000</b> | <b>\$1,010</b> | <b>\$5,510</b>  |
| <b>2026 TOTALS</b>                   | <b>\$0</b> | <b>\$0</b>     | <b>\$9,400</b> | <b>\$8,445</b> | <b>\$19,745</b> |

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

| 2027 Projects                        | Federal    | State          | Other           | City C.I.P.    | Total           |
|--------------------------------------|------------|----------------|-----------------|----------------|-----------------|
| <b>General</b>                       |            |                |                 |                |                 |
| 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              |
| <b>Subtotal</b>                      | <b>\$0</b> | <b>\$1,000</b> | <b>\$3,000</b>  | <b>\$950</b>   | <b>\$4,950</b>  |
| <b>Sewer</b>                         |            |                |                 |                |                 |
| System Replacement Program           |            |                |                 | 3,000          | 3,000           |
| Facility Upgrades                    |            |                | 8,100           | 500            | 8,600           |
| <b>Subtotal</b>                      | <b>\$0</b> | <b>\$0</b>     | <b>\$8,100</b>  | <b>\$3,500</b> | <b>\$11,600</b> |
| <b>Storm Water</b>                   |            |                |                 |                |                 |
| System Replacement Program           |            |                |                 | 1,000          | 1,000           |
| NPDES Compliance                     |            |                |                 | 75             | 75              |
| <b>Subtotal</b>                      | <b>\$0</b> | <b>\$0</b>     | <b>\$0</b>      | <b>\$1,075</b> | <b>\$1,075</b>  |
| <b>Water</b>                         |            |                |                 |                |                 |
| Facility Upgrades                    |            |                | 5,000           | 0              | 5,000           |
| System Replacement Program           |            |                | 4,000           | 1,000          | 5,000           |
| LSLR Program                         |            |                | 0               | 500            | 500             |
| <b>Subtotal</b>                      | <b>\$0</b> | <b>\$0</b>     | <b>\$9,000</b>  | <b>\$1,500</b> | <b>\$10,500</b> |
| <b>2027 TOTALS</b>                   | <b>\$0</b> | <b>\$0</b>     | <b>\$20,100</b> | <b>\$7,025</b> | <b>\$28,125</b> |

**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> |
| <b>TOTAL</b>             | <b>\$4,600,000</b> |

**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> |
| <b>TOTAL</b>             | <b>\$2,800,000</b> |

**City Building Pavers**

Project to replace existing pavers surrounding the City Building.

|              |                  |
|--------------|------------------|
| CIP          | \$300,000        |
| <b>TOTAL</b> | <b>\$300,000</b> |

**Gateway/Boulevard Enhancements**

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

|              |                 |
|--------------|-----------------|
| CIP          | \$75,000        |
| <b>TOTAL</b> | <b>\$75,000</b> |

**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          | \$1,500,000        |
| <b>TOTAL</b> | <b>\$1,500,000</b> |

**Traffic Signal & Systems Replacement Program**

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

|              |                 |
|--------------|-----------------|
| CIP          | \$95,000        |
| <b>TOTAL</b> | <b>\$95,000</b> |

**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.

|              |                    |
|--------------|--------------------|
| <b>CIP</b>   | <b>\$1,200,000</b> |
| <b>TOTAL</b> | <b>\$1,200,000</b> |

**Miscellaneous Building Improvements**

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

|              |                  |
|--------------|------------------|
| <b>CIP</b>   | <b>\$600,000</b> |
| <b>TOTAL</b> | <b>\$600,000</b> |

**FUND SUMMARY FOR FUND 220**  
**CAPITAL IMPROVEMENT FUND**

|                                     | 2023<br>ACTUAL      | 2024<br>BUDGET     | 2025<br>BUDGET      |
|-------------------------------------|---------------------|--------------------|---------------------|
| <b>BEGINNING BALANCE: JANUARY 1</b> | <b>\$1,359,389</b>  | <b>\$6,034,788</b> | <b>\$6,833,095</b>  |
| <b>REVENUES:</b>                    |                     |                    |                     |
| 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             |
| <b>TOTAL REVENUES</b>               | <b>\$11,350,019</b> | <b>\$1,598,307</b> | <b>\$3,854,000</b>  |
| <b>TOTAL RESOURCES</b>              | <b>\$12,709,408</b> | <b>\$7,633,095</b> | <b>\$10,687,095</b> |
| <b>EXPENDITURES:</b>                |                     |                    |                     |
| Contractual Services                | \$8,355             | \$13,000           | \$15,000            |
| Capital Outlay                      | 6,666,265           | 787,000            | 6,170,000           |
| <b>TOTAL EXPENDITURES</b>           | <b>\$6,674,619</b>  | <b>\$800,000</b>   | <b>\$6,185,000</b>  |
| <b>ENDING BALANCE DECEMBER 31</b>   | <b>\$6,034,788</b>  | <b>\$6,833,095</b> | <b>\$4,502,095</b>  |

**CAPITAL IMPROVEMENTS FUND**  
**PROJECT DETAIL**

|                       |                                   | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|-----------------------|-----------------------------------|--------------------------------|----------------------------|----------------------------|
| <b>CONTRACTUAL</b>    |                                   |                                |                            |                            |
| 220.990.52240         | COUNTY AUDITOR COLLECTION FEES    | \$ 8,355                       | \$ 13,000                  | \$ 15,000                  |
|                       | Total - CONTRACTUAL               | 8,355                          | 13,000                     | 15,000                     |
| <b>CAPITAL OUTLAY</b> |                                   |                                |                            |                            |
| 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         | PA VING                           | 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                  |
|                       | <b>Grand Total</b>                | <b>\$ 6,674,619</b>            | <b>\$ 800,000</b>          | <b>\$ 6,185,000</b>        |

**FUND SUMMARY FOR FUND 480  
EAST END DEVELOPMENT**

|                                     | 2023<br>ACTUAL   | 2024<br>BUDGET   | 2025<br>BUDGET   |
|-------------------------------------|------------------|------------------|------------------|
| <b>BEGINNING BALANCE: JANUARY 1</b> | <b>\$130,348</b> | <b>\$134,675</b> | <b>\$134,675</b> |
| <b>REVENUES:</b>                    |                  |                  |                  |
| Interest Income                     | \$4,328          | \$0              | \$0              |
| <b>TOTAL REVENUES</b>               | <b>\$4,328</b>   | <b>\$0</b>       | <b>\$0</b>       |
| <b>TOTAL RESOURCES</b>              | <b>\$134,675</b> | <b>\$134,675</b> | <b>\$134,675</b> |
| <b>EXPENDITURES:</b>                |                  |                  |                  |
| Capital Outlay                      | \$0              | \$0              | \$130,000        |
| <b>TOTAL EXPENDITURES</b>           | <b>\$0</b>       | <b>\$0</b>       | <b>\$130,000</b> |
| <b>ENDING BALANCE DECEMBER 31</b>   | <b>\$134,675</b> | <b>\$134,675</b> | <b>\$4,675</b>   |

**EAST END FUND  
PROJECT DETAIL**

|                                | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|--------------------------------|--------------------------------|----------------------------|----------------------------|
| 480.990.54400                  |                                |                            |                            |
| CAPITAL OUTLAY                 |                                |                            |                            |
| BUILDINGS AND OTHER STRUCTURES | -                              | -                          | 130,000                    |
| Total - CAPITAL OUTLAY         | -                              | -                          | 130,000                    |
| <b>Grand Total</b>             | <b>-</b>                       | <b>-</b>                   | <b>\$ 130,000</b>          |

**FUND SUMMARY FOR FUND 225**  
**ACQUISITION FOR PARKS**

|                                     | 2023<br>ACTUAL   | 2024<br>BUDGET   | 2025<br>BUDGET   |
|-------------------------------------|------------------|------------------|------------------|
| <b>BEGINNING BALANCE: JANUARY 1</b> | <b>\$6,947</b>   | <b>\$152,901</b> | <b>\$152,901</b> |
| <b>REVENUES:</b>                    |                  |                  |                  |
| Charges for Services                | \$145,954        | \$0              | \$5,000          |
| <b>TOTAL REVENUES</b>               | <b>\$145,954</b> | <b>\$0</b>       | <b>\$5,000</b>   |
| <b>TOTAL RESOURCES</b>              | <b>\$152,901</b> | <b>\$152,901</b> | <b>\$157,901</b> |
| <b>EXPENDITURES:</b>                |                  |                  |                  |
| Capital Outlay                      | \$0              | \$0              | \$150,000        |
| <b>TOTAL EXPENDITURES</b>           | <b>\$0</b>       | <b>\$0</b>       | <b>\$150,000</b> |
| <b>ENDING BALANCE DECEMBER 31</b>   | <b>\$152,901</b> | <b>\$152,901</b> | <b>\$7,901</b>   |

**ACQUISITION FOR PARKS FUND**  
**PROJECT DETAIL**

|                        | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|------------------------|--------------------------------|----------------------------|----------------------------|
| 225.990.54400          |                                |                            |                            |
| CAPITAL OUTLAY         |                                |                            |                            |
| PARKS FACILITIES       | -                              | -                          | 150,000                    |
| Total - CAPITAL OUTLAY | -                              | -                          | 150,000                    |
| <b>Grand Total</b>     | <b>-</b>                       | <b>-</b>                   | <b>\$ 150,000</b>          |

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

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

**DOWNTOWN IMPROVEMENTS FUND**  
**PROJECT DETAIL**

|               |                                | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>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                    |
|               | <b>Grand Total</b>             | <b>\$233,098</b>               | <b>\$326,738</b>           | <b>\$656,258</b>           |

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

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

**ECONOMIC DEVELOPMENT BOND SERVICE**  
**DEVELOPMENT BOND SERVICE**

|                       |                              | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>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                  |
| <b>Grand Total</b>    |                              | <b>159,218</b>                 | <b>7,108,801</b>           | <b>8,912,213</b>           |

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

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

**AIRPORT IMPROVEMENT FUND**  
**AIRPORT**

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

**CAPITAL IMPROVEMENT PROGRAM**  
**Project Descriptions**

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

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**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> |
| <b>TOTAL</b>        | <b>\$2,000,000</b> |

**System Replacement Program**

Funding is set aside each year to address miscellaneous upgrades/modifications in the distribution system. This includes the correction of reoccurring problems or improvements, replacement of old water main prior to a roadway resurfacing, and other unscheduled repairs.

|                     |                    |
|---------------------|--------------------|
| Other (Debt issued) | \$5,000,000        |
| <b>TOTAL</b>        | <b>\$5,000,000</b> |

**GIS Program**

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

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

**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> |
| <b>TOTAL</b> | <b>\$500,000</b> |

**City Building Pavers**

Project to replace existing pavers surrounding the City Building.

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

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

|                                     | 2023<br>ACTUAL      | 2024<br>BUDGET      | 2025<br>BUDGET      |
|-------------------------------------|---------------------|---------------------|---------------------|
| <b>BEGINNING BALANCE: JANUARY 1</b> | <b>\$6,574,229</b>  | <b>\$5,182,587</b>  | <b>\$3,118,930</b>  |
| <b>REVENUES:</b>                    |                     |                     |                     |
| 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           |
| <b>TOTAL REVENUES</b>               | <b>\$3,858,082</b>  | <b>\$10,765,293</b> | <b>\$8,008,423</b>  |
| <b>TOTAL RESOURCES</b>              | <b>\$10,432,311</b> | <b>\$15,947,880</b> | <b>\$11,127,353</b> |
| <b>EXPENDITURES:</b>                |                     |                     |                     |
| Capital Outlay                      | \$5,249,724         | \$12,828,950        | \$7,810,000         |
| <b>TOTAL EXPENDITURES</b>           | <b>\$5,249,724</b>  | <b>\$12,828,950</b> | <b>\$7,810,000</b>  |
| <b>ENDING BALANCE DECEMBER 31</b>   | <b>\$5,182,587</b>  | <b>\$3,118,930</b>  | <b>\$3,317,353</b>  |

**WATER CAPITAL RESERVE FUND  
PROJECT DETAIL**

|               |                                   | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|---------------|-----------------------------------|--------------------------------|----------------------------|----------------------------|
|               | <b>CAPITAL OUTLAY</b>             |                                |                            |                            |
| 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                  |
|               | <b>Grand Total</b>                | <b>\$ 5,249,724</b>            | <b>\$ 12,828,950</b>       | <b>\$ 7,810,000</b>        |

**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> |
| <b>TOTAL</b>    | <b>\$1,000,000</b> |

**City Building Pavers**

Project to replace existing pavers surrounding the City Building.

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

**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> |
| <b>TOTAL</b>    | <b>\$75,000</b> |

**FUND SUMMARY FOR FUND 415**  
**STORM WATER CAPITAL RESERVE FUND**

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

**STORM WATER CAPITAL RESERVE FUND**  
**PROJECT DETAIL**

|               |                            | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|---------------|----------------------------|--------------------------------|----------------------------|----------------------------|
|               | <b>CAPITAL OUTLAY</b>      |                                |                            |                            |
| 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                  |
|               | <b>Grand Total</b>         | <b>\$ 357,097</b>              | <b>\$1,100,000</b>         | <b>\$1,375,000</b>         |

**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> |
| <b>TOTAL</b>        | <b>\$13,000,000</b> |

**City Building Pavers**

Project to replace existing pavers surrounding the City Building.

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

**GIS Program**

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

|              |                 |
|--------------|-----------------|
| Sewer CIP    | <u>\$10,000</u> |
| <b>TOTAL</b> | <b>\$10,000</b> |

**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> |
| <b>TOTAL</b> | <b>\$6,000,000</b> |

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

|                                     | 2023<br>ACTUAL      | 2024<br>BUDGET      | 2025<br>BUDGET      |
|-------------------------------------|---------------------|---------------------|---------------------|
| <b>BEGINNING BALANCE: JANUARY 1</b> | <b>\$21,163,609</b> | <b>\$23,281,697</b> | <b>\$24,618,576</b> |
| <b>REVENUES:</b>                    |                     |                     |                     |
| 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           |
| <b>TOTAL REVENUES</b>               | <b>\$11,157,270</b> | <b>\$8,927,586</b>  | <b>\$8,296,886</b>  |
| <b>TOTAL RESOURCES</b>              | <b>\$32,320,879</b> | <b>\$32,209,282</b> | <b>\$32,915,462</b> |
| <b>EXPENDITURES:</b>                |                     |                     |                     |
| Capital Outlay                      | \$9,039,182         | \$7,510,000         | \$19,310,000        |
| Debt Service                        | -                   | 80,706              | 80,706              |
| <b>TOTAL EXPENDITURES</b>           | <b>\$9,039,182</b>  | <b>\$7,590,706</b>  | <b>\$19,390,706</b> |
| <b>ENDING BALANCE DECEMBER 31</b>   | <b>\$23,281,697</b> | <b>\$24,618,576</b> | <b>\$13,524,756</b> |

**SEWER CAPITAL RESERVE FUND**  
**PROJECT DETAIL**

|                        |                                | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|------------------------|--------------------------------|--------------------------------|----------------------------|----------------------------|
| <b>CAPITAL OUTLAY</b>  |                                |                                |                            |                            |
| 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                 |
| <b>DEBT SERVICE:</b>   |                                |                                |                            |                            |
| 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                     |
| <b>Grand Total</b>     |                                | <b>\$ 9,039,182</b>            | <b>\$ 7,590,706</b>        | <b>\$ 19,390,706</b>       |

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

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

**COMPUTER REPLACEMENT FUND**  
**COMPUTER REPLACEMENT**

|                        |                               | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|------------------------|-------------------------------|--------------------------------|----------------------------|----------------------------|
| <b>CAPITAL OUTLAY:</b> |                               |                                |                            |                            |
| 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                    |
|                        | <b>Grand Total</b>            | <b>\$ 194,859</b>              | <b>\$ 240,000</b>          | <b>\$ 770,000</b>          |

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

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

**PROPERTY DEVELOPMENT FUND**  
**PROPERTY DEVELOPMENT**

|                              |                                | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|------------------------------|--------------------------------|--------------------------------|----------------------------|----------------------------|
| <b>CONTRACTUAL SERVICES:</b> |                                |                                |                            |                            |
| 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 - A VURE                  | 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                    |
| <b>CAPITAL OUTLAY:</b>       |                                |                                |                            |                            |
| 499.990.54400                | BUILDINGS AND OTHER STRUCTURES | -                              | 200,000                    | 200,000                    |
|                              | Total - CAPITAL OUTLAY         | -                              | 200,000                    | 200,000                    |
| <b>Grand Total</b>           |                                | <b>\$74,438</b>                | <b>\$341,350</b>           | <b>\$611,850</b>           |



## **SECTION 7**

# **SPECIAL ASSESSMENT FUNDS**

**EXPENDITURES BY FUND**

| Fund                          | Actual<br>2023    | Budget<br>2024    | Budget<br>2025    | \$ Increase /<br>(Decrease) | % Increase /<br>-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%                    |
| <b>Total</b>                  | <b>\$ 229,034</b> | <b>\$ 600,000</b> | <b>\$ 500,000</b> | <b>\$ (100,000)</b>         | <b>-20.0%</b>             |

**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<br>ACTUAL   | 2024<br>BUDGET | 2025<br>BUDGET |
|-------------------------------------|------------------|----------------|----------------|
| <b>BEGINNING BALANCE: JANUARY 1</b> | \$ -             | \$ -           | \$ -           |
| <b>REVENUES:</b>                    |                  |                |                |
| Special Assessments                 | \$ 229,034       | \$ -           | \$ -           |
| <b>TOTAL REVENUES</b>               | <hr/> \$ 229,034 | <hr/> \$ -     | <hr/> \$ -     |
| <b>TOTAL RESOURCES</b>              | \$ 229,034       | \$ -           | \$ -           |
| <b>EXPENDITURES:</b>                |                  |                |                |
| Capital Outlay                      | \$ 229,034       | \$ -           | \$ -           |
| <b>TOTAL EXPENDITURES</b>           | <hr/> \$ 229,034 | <hr/> \$ -     | <hr/> \$ -     |
| <b>ENDING BALANCE DECEMBER 31</b>   | \$ -             | \$ -           | \$ -           |

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

|  | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|--|--------------------------------|----------------------------|----------------------------|
| <b>CAPITAL OUTLAY:</b>                 |                                |                            |                            |
| 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<br>ACTUAL | 2024<br>BUDGET   | 2025<br>BUDGET |
|-------------------------------------|----------------|------------------|----------------|
| <b>BEGINNING BALANCE: JANUARY 1</b> | \$ -           | \$ -             | \$ -           |
| <b>REVENUES:</b>                    |                |                  |                |
| Special Assessments                 | \$ -           | \$ 600,000       | \$ -           |
| <b>TOTAL REVENUES</b>               | <hr/> \$ -     | <hr/> \$ 600,000 | <hr/> \$ -     |
| <b>TOTAL RESOURCES</b>              | \$ -           | \$ 600,000       | \$ -           |
| <b>EXPENDITURES:</b>                |                |                  |                |
| Capital Outlay                      | \$ -           | \$ 600,000       | \$ -           |
| <b>TOTAL EXPENDITURES</b>           | <hr/> \$ -     | <hr/> \$ 600,000 | <hr/> \$ -     |
| <b>ENDING BALANCE DECEMBER 31</b>   | \$ -           | \$ -             | \$ -           |

**2024 SIDEWALK, CURB & GUTTER FUND  
PROJECT DETAIL**

|  | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|--|--------------------------------|----------------------------|----------------------------|
| <b>CAPITAL OUTLAY</b>                  |                                |                            |                            |
| 895.990.54520 SIDEWALK, CURB, & GUTTER | \$ -                           | \$ 600,000                 | \$ -                       |
| Total - CAPITAL OUTLAY                 | -                              | 600,000                    | -                          |
| <b>Grand Total</b>                     |                                |                            |                            |
|  | \$ -                           | \$ <b>600,000</b>          | \$ -                       |

**FUND SUMMARY FOR FUND 896**  
**2025 SIDEWALK, CURB & GUTTER**

|                              | 2023<br>ACTUAL | 2024<br>BUDGET | 2025<br>BUDGET    |
|------------------------------|----------------|----------------|-------------------|
| BEGINNING BALANCE: JANUARY 1 | \$ -           | \$ -           | \$ -              |
| REVENUES:                    |                |                |                   |
| Special Assessments          | \$ -           | \$ -           | \$ 500,000        |
| <b>TOTAL REVENUES</b>        | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ 500,000</b> |
| TOTAL RESOURCES              | \$ -           | \$ -           | \$ 500,000        |
| EXPENDITURES:                |                |                |                   |
| Capital Outlay               | \$ -           | \$ -           | \$ 500,000        |
| <b>TOTAL EXPENDITURES</b>    | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ 500,000</b> |
| ENDING BALANCE DECEMBER 31   | \$ -           | \$ -           | \$ -              |

**2025 SIDEWALK, CURB & GUTTER FUND  
PROJECT DETAIL**

|  | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|--|--------------------------------|----------------------------|----------------------------|
| <b>CAPITAL OUTLAY</b>                  |                                |                            |                            |
| 896.990.54520 SIDEWALK, CURB, & GUTTER | \$ -                           | \$ -                       | \$ 500,000                 |
| Total - CAPITAL OUTLAY                 | -                              | -                          | 500,000                    |
| <b>Grand Total</b>                     | <b>\$ -</b>                    | <b>\$ -</b>                | <b>\$ 500,000</b>          |



## **SECTION 8**

# **ENTERPRISE FUNDS**

**EXPENDITURES BY FUND**

| Fund                 | Actual<br>2023      | Budget<br>2024      | Budget<br>2025      | \$ Increase /<br>(Decrease) | % Increase /<br>-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%                      |
| <b>Total</b>         | <b>\$38,012,827</b> | <b>\$42,784,844</b> | <b>\$42,288,951</b> | <b>(\$495,893)</b>          | <b>-1.2%</b>              |

**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<br>Actual      | 2024<br>Budget       | 2025<br>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                |
| <b>Total</b>          | <b>\$ 9,992,109</b> | <b>\$ 11,287,695</b> | <b>\$ 12,775,225</b> |

Table 8.2 Water Fund Revenues for 2023-2025

| Division Expenditures   | 2023<br>Actual       | 2024<br>Budget       | 2025<br>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            |
| <b>Total</b>            | <b>\$ 10,284,653</b> | <b>\$ 11,587,727</b> | <b>\$ 12,241,631</b> |

Table 8.3 Water Fund division expenditures for 2023-2025

### Water Fund 2025

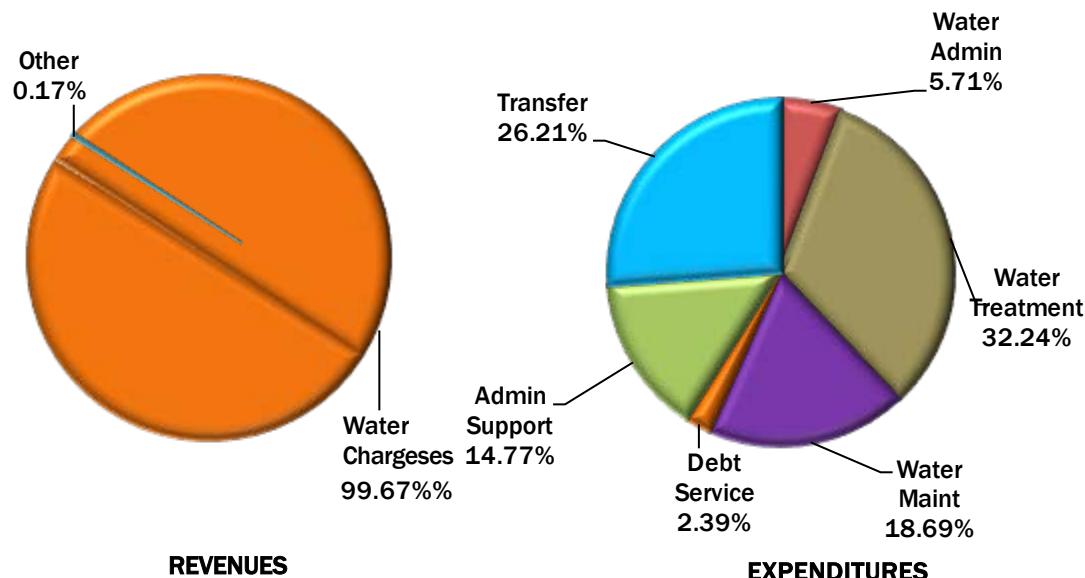
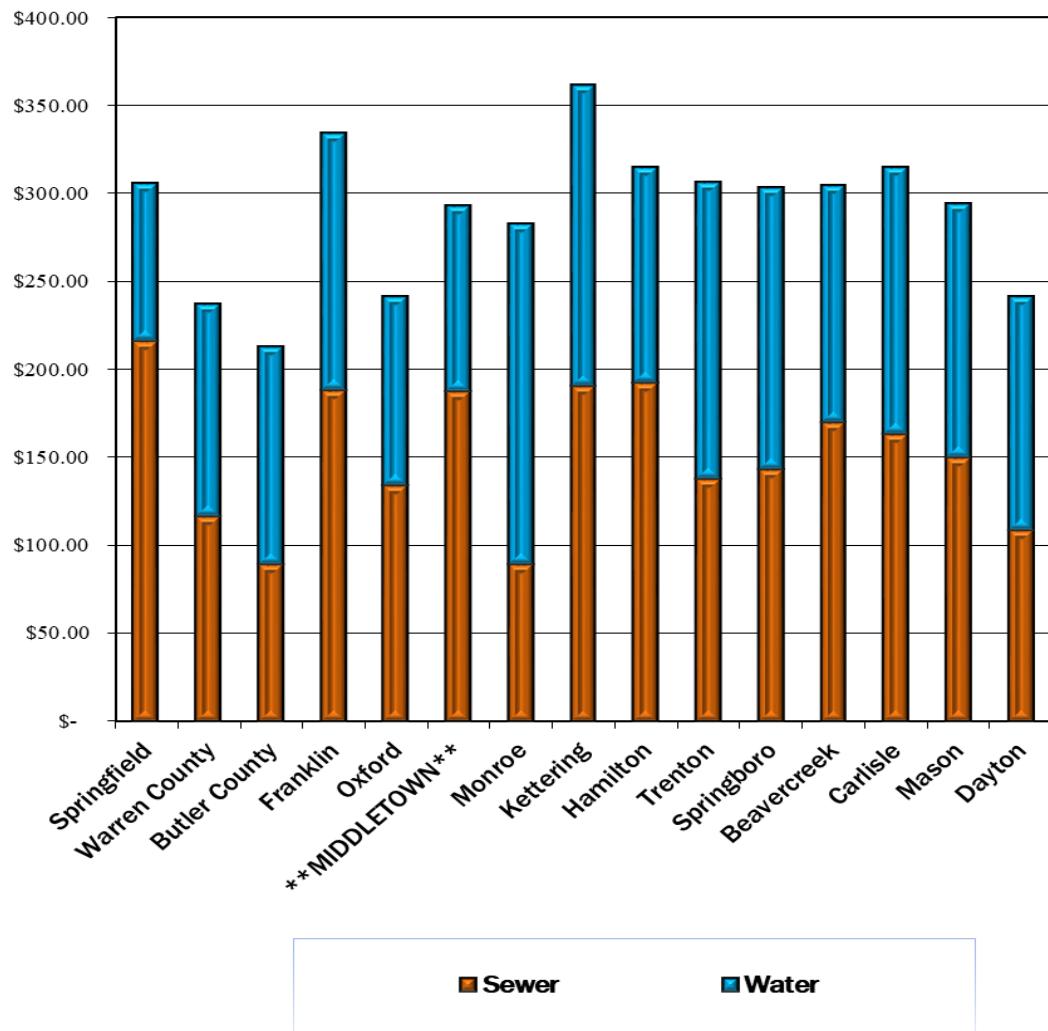


Figure 8.1 Water Fund revenues and division expenditures for year 2025

**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<br>ACTUAL      | 2024<br>BUDGET      | 2025<br>BUDGET      |
|------------------------------|---------------------|---------------------|---------------------|
| BEGINNING BALANCE: JANUARY 1 | \$4,689,025         | \$4,396,482         | \$4,096,450         |
| <b>REVENUES:</b>             |                     |                     |                     |
| 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               |
| <b>TOTAL REVENUES</b>        | <b>\$9,992,109</b>  | <b>\$11,287,695</b> | <b>\$12,775,225</b> |
| <b>TOTAL RESOURCES</b>       | <b>\$14,681,134</b> | <b>\$15,684,177</b> | <b>\$16,871,675</b> |
| <b>EXPENDITURES:</b>         |                     |                     |                     |
| 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           |
| <b>TOTAL EXPENDITURES</b>    | <b>\$10,284,653</b> | <b>\$11,587,727</b> | <b>\$12,241,631</b> |
| ENDING BALANCE DECEMBER 31   | \$4,396,482         | \$4,096,450         | \$4,630,044         |

**WATER FUND**  
**WATER ADMINISTRATION**

|   |                   | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|---|-------------------|--------------------------------|----------------------------|----------------------------|
| <b>PERSONNEL:</b>                               |                   |                                |                            |                            |
| SENIOR ACCOUNT CLERK (186)                      |                   | 3                              | 3                          | 3                          |
| UTILITY BILLING SPECIALIST (180)                |                   | 1                              | 1                          | 1                          |
| CUSTOMER RELATIONS SPECIALIST (185)             |                   | 1                              | 1                          | 1                          |
| <b>PERSONAL SERVICES:</b>                       |                   |                                |                            |                            |
| 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                    |                            |
| <b>CONTRACTUAL SERVICES:</b>                    |                   |                                |                            |                            |
| 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                    |                            |
| <b>COMMODITIES:</b>                             |                   |                                |                            |                            |
| 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                      |                            |
| <b>CAPITAL OUTLAY:</b>                          |                   |                                |                            |                            |
| 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                      |                            |
| <b>Grand Total</b>                              | <b>\$ 521,005</b> | <b>\$ 612,361</b>              | <b>\$ 699,246</b>          |                            |

**WATER FUND  
WATER TREATMENT**

|   | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|---|--------------------------------|----------------------------|----------------------------|
| <b>PERSONNEL:</b>   |                                |                            |                            |
| 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 (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                          |
| <b>PERSONAL SERVICES:</b>   |                                |                            |                            |
| 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                  |
| <b>CONTRACTUAL SERVICES:</b>  |                                |                            |                            |
| 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                  |
| <b>COMMODITIES:</b>   |                                |                            |                            |
| 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                  |
| <b>CAPITAL OUTLAY:</b>  |                                |                            |                            |
| 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                     |
| <b>Grand Total</b>  | <b>\$ 3,240,013</b>            | <b>\$ 3,865,644</b>        | <b>\$ 4,030,489</b>        |

**WATER FUND**  
**WATER MAINTENANCE**

|   | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|---|--------------------------------|----------------------------|----------------------------|
| <b>PERSONNEL:</b>                               |                                |                            |                            |
| 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                          |
| <b>PERSONAL SERVICES:</b>                       |                                |                            |                            |
| 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                  |
| <b>CONTRACTUAL SERVICES:</b>                    |                                |                            |                            |
| 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                    |
| <b>COMMODITIES:</b>                             |                                |                            |                            |
| 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                    |
| <b>CAPITAL OUTLAY:</b>                          |                                |                            |                            |
| 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                    |
| <b>Grand Total</b>                              | <b>\$ 1,933,426</b>            | <b>\$ 2,128,701</b>        | <b>\$ 2,288,198</b>        |

**WATER FUND**  
**DEBT SERVICE, ADMINISTRATIVE SERVICES & TRANSFERS**

|                                |                                | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|--------------------------------|--------------------------------|--------------------------------|----------------------------|----------------------------|
| <b>DEBT SERVICE</b>            |                                |                                |                            |                            |
|                                | 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                    |
|                                | <b>Grand Total</b>             | <b>\$ 293,150</b>              | <b>\$ 291,400</b>          | <b>\$ 292,200</b>          |
| <b>ADMINISTRATIVE SERVICES</b> |                                |                                |                            |                            |
|                                | 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                  |
|                                | <b>Grand Total</b>             | <b>\$ 1,564,181</b>            | <b>\$ 1,709,805</b>        | <b>\$ 1,807,488</b>        |
| <b>TRANSFERS</b>               |                                |                                |                            |                            |
|                                | 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                  |
|                                | <b>Grand Total</b>             | <b>\$ 2,732,877</b>            | <b>\$ 2,979,816</b>        | <b>\$ 3,208,240</b>        |

## STORM WATER FUND

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

Table 8.4 Storm Water Fund Revenues for 2023-2025

| <b>Division Expenditures</b> | <b>2023<br/>Actual</b> | <b>2024<br/>Budget</b> | <b>2025<br/>Budget</b> |
|------------------------------|------------------------|------------------------|------------------------|
| 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                |
| <b>Total</b>                 | <b>\$ 2,524,930</b>    | <b>\$ 2,643,990</b>    | <b>\$ 2,684,292</b>    |

Table 8.5 Storm Water Fund division expenditures for 2023-2025

### Storm Water Fund 2025

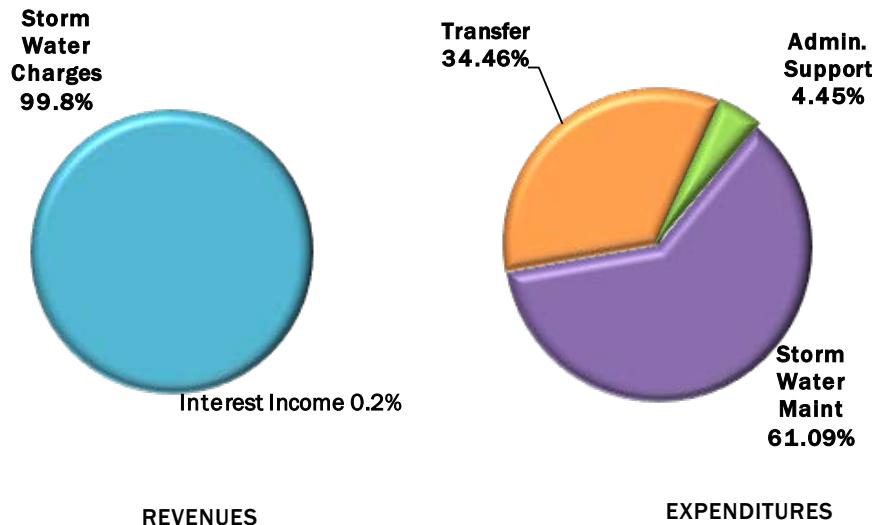


Figure 8.3 Storm Water Fund revenues and division expenditures for year 2025

## **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<br>ACTUAL     | 2024<br>BUDGET     | 2025<br>BUDGET     |
|-------------------------------------|--------------------|--------------------|--------------------|
| <b>BEGINNING BALANCE: JANUARY 1</b> | <b>\$805,833</b>   | <b>\$721,158</b>   | <b>\$655,446</b>   |
| Charges for Services                | \$2,416,747        | \$2,575,708        | \$2,575,708        |
| Interest Income                     | 20,838             | 2,570              | 4,916              |
| Reimbursements                      | 2,672              | -                  | -                  |
| <b>TOTAL REVENUES</b>               | <b>\$2,440,256</b> | <b>\$2,578,278</b> | <b>\$2,580,624</b> |
| <b>TOTAL RESOURCES</b>              | <b>\$3,246,089</b> | <b>\$3,299,436</b> | <b>\$3,236,070</b> |
| <b>EXPENDITURES:</b>                |                    |                    |                    |
| 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          |
| <b>TOTAL EXPENDITURES</b>           | <b>\$2,524,930</b> | <b>\$2,643,990</b> | <b>\$2,684,292</b> |
| <b>ENDING BALANCE DECEMBER 31</b>   | <b>\$721,158</b>   | <b>\$655,446</b>   | <b>\$551,778</b>   |

**STORM WATER FUND**  
**STORM WATER MAINTENANCE**

|  |                     | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|--|---------------------|--------------------------------|----------------------------|----------------------------|
| <b>PERSONNEL:</b>                            |                     |                                |                            |                            |
| 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                          |
| GROUNDS 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                     |                            |
| <b>PERSONAL SERVICES:</b>                    |                     |                                |                            |                            |
| 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                  |                            |
| <b>CONTRACTUAL SERVICES:</b>                 |                     |                                |                            |                            |
| 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                    |                            |
| <b>COMMODITIES:</b>                          |                     |                                |                            |                            |
| 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                    |                            |
| <b>CAPITAL OUTLAY:</b>                       |                     |                                |                            |                            |
| 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                    |                            |
| <b>Grand Total</b>                           | <b>\$ 1,182,706</b> | <b>\$ 1,475,594</b>            | <b>\$ 1,639,712</b>        |                            |

**STORM WATER FUND**  
**ADMINISTRATIVE SERVICES & TRANSFERS**

|                                |                               | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|--------------------------------|-------------------------------|--------------------------------|----------------------------|----------------------------|
| <b>ADMINISTRATIVE SERVICES</b> |                               |                                |                            |                            |
| CONTRACTUAL SERVICES:          |                               |                                |                            |                            |
| 515.902.52345                  | ADMINISTRATIVE FEES           | \$ 117,224                     | \$ 118,396                 | \$ 119,580                 |
|                                | Total - CONTRACTUAL SERVICES  | 117,224                        | 118,396                    | 119,580                    |
|                                | <b>Grand Total</b>            | <b>\$ 117,224</b>              | <b>\$ 118,396</b>          | <b>\$ 119,580</b>          |
| <b>TRANSFERS</b>               |                               |                                |                            |                            |
| TRANSFERS:                     |                               |                                |                            |                            |
| 515.915.58307                  | TRANSFER TO SWCAPITAL RESERVE | \$ 1,225,000                   | \$ 1,050,000               | \$ 925,000                 |
|                                | <b>Grand Total</b>            | <b>\$1,225,000</b>             | <b>\$1,050,000</b>         | <b>\$925,000</b>           |

## SEWER FUND 2025

| <b>Revenues</b>       | <b>2023</b>          | <b>2024</b>          | <b>2025</b>          |
|-----------------------|----------------------|----------------------|----------------------|
|                       | <b>Actual</b>        | <b>Budget</b>        | <b>Budget</b>        |
| 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               |
| <b>Total</b>          | <b>\$ 14,151,041</b> | <b>\$ 16,718,341</b> | <b>\$ 16,757,849</b> |

Table 8.6 Sewer Fund Revenues for 2023-2025

| <b>Division Expenditures</b>   | <b>2023</b>          | <b>2024</b>          | <b>2025</b>          |
|--------------------------------|----------------------|----------------------|----------------------|
|                                | <b>Actual</b>        | <b>Budget</b>        | <b>Budget</b>        |
| 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            |
| <b>Total</b>                   | <b>\$ 15,525,947</b> | <b>\$ 17,131,882</b> | <b>\$ 17,001,402</b> |

Table 8.7 Sewer Fund division expenditures for 2023-2025

## Sewer Fund 2025

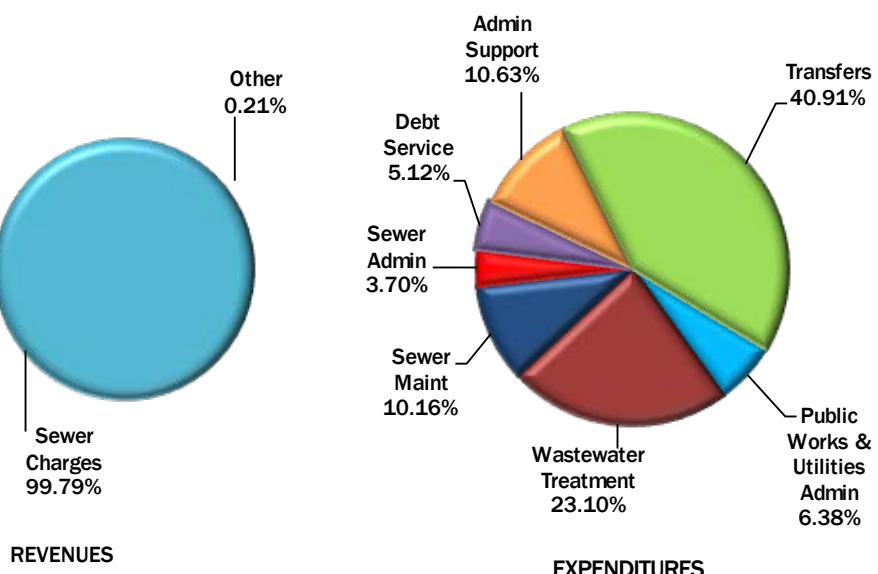


Figure 8.4 Sewer Fund revenues and division expenditures for year 2025

## **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<br>ACTUAL      | 2024<br>BUDGET      | 2025<br>BUDGET      |
|-------------------------------------|---------------------|---------------------|---------------------|
| <b>BEGINNING BALANCE: JANUARY 1</b> | <b>\$3,526,175</b>  | <b>\$2,151,269</b>  | <b>\$1,737,728</b>  |
| <b>REVENUES:</b>                    |                     |                     |                     |
| 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              |
| <b>TOTAL REVENUES</b>               | <b>\$14,151,041</b> | <b>\$16,718,341</b> | <b>\$16,757,849</b> |
| <b>TOTAL RESOURCES</b>              | <b>\$17,677,216</b> | <b>\$18,869,610</b> | <b>\$18,495,577</b> |
| <b>EXPENDITURES:</b>                |                     |                     |                     |
| 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           |
| <b>TOTAL EXPENDITURES</b>           | <b>\$15,525,947</b> | <b>\$17,131,882</b> | <b>\$17,001,402</b> |
| <b>ENDING BALANCE DECEMBER 31</b>   | <b>\$2,151,269</b>  | <b>\$1,737,728</b>  | <b>\$1,494,175</b>  |

SEWER FUND  
SEWER ADMINISTRATION

|   |                   | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|---|-------------------|--------------------------------|----------------------------|----------------------------|
| <b>PERSONNEL:</b>                               |                   |                                |                            |                            |
| 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                          |
| <b>PERSONAL SERVICES:</b>                       |                   |                                |                            |                            |
| 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                    |                            |
| <b>CONTRACTUAL SERVICES:</b>                    |                   |                                |                            |                            |
| 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                    |                            |
| <b>COMMODITIES:</b>                             |                   |                                |                            |                            |
| 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                      |                            |
| <b>CAPITAL OUTLAY:</b>                          |                   |                                |                            |                            |
| 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                      |                            |
| <b>Grand Total</b>                              | <b>\$ 360,811</b> | <b>\$ 572,868</b>              | <b>\$ 628,511</b>          |                            |

**SEWER FUND  
WATER RECLAMATION**

|  | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|--|--------------------------------|----------------------------|----------------------------|
| <b>PERSONNEL:</b>                              |                                |                            |                            |
| 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                          |
| <b>PERSONAL SERVICES:</b>                      |                                |                            |                            |
| 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                  |
| <b>CONTRACTUAL SERVICES:</b>                   |                                |                            |                            |
| 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                  |
| <b>COMMODITIES:</b>                            |                                |                            |                            |
| 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                    |
| <b>CAPITAL OUTLAY:</b>                         |                                |                            |                            |
| 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                     |
| <b>Grand Total</b>                             | <b>\$3,239,965</b>             | <b>\$3,757,016</b>         | <b>\$3,927,277</b>         |

**SEWER FUND**  
**SEWER MAINTENANCE**

|  |                                   | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|--|-----------------------------------|--------------------------------|----------------------------|----------------------------|
| <b>PERSONNEL:</b>                        |                                   |                                |                            |                            |
| 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                          |
| <b>PERSONAL SERVICES:</b>                |                                   |                                |                            |                            |
| 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                  |
| <b>CONTRACTUAL SERVICES:</b>             |                                   |                                |                            |                            |
| 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                    |
| <b>COMMODITIES:</b>                      |                                   |                                |                            |                            |
| 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                    |
| <b>CAPITAL OUTLAY:</b>                   |                                   |                                |                            |                            |
| 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                    |
|  | <b>Grand Total</b>                | \$ 1,196,937                   | \$ 1,635,586               | \$ 1,728,085               |

**SEWER FUND**  
**PUBLIC WORKS & UTILITIES ADMINISTRATION**

|   | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|---|--------------------------------|----------------------------|----------------------------|
| <b>PERSONNEL:</b>                                 |                                |                            |                            |
| 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                          |
| <b>PERSONAL SERVICES:</b>                         |                                |                            |                            |
| 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                  |
| <b>CONTRACTUAL SERVICES:</b>                      |                                |                            |                            |
| 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                     |
| <b>COMMODITIES:</b>                               |                                |                            |                            |
| 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                      |
| <b>Grand Total</b>                                | <b>\$ 792,013</b>              | <b>\$ 1,051,307</b>        | <b>\$ 1,083,930</b>        |

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

|                                |                              | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|--------------------------------|------------------------------|--------------------------------|----------------------------|----------------------------|
| <b>DEBT SERVICE</b>            |                              |                                |                            |                            |
|                                | 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                    |
|                                | <b>Grand Total</b>           | <b>\$ 868,868</b>              | <b>\$ 876,218</b>          | <b>\$ 870,037</b>          |
| <b>ADMINISTRATIVE SERVICES</b> |                              |                                |                            |                            |
|                                | 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                  |
|                                | <b>Grand Total</b>           | <b>\$ 1,564,181</b>            | <b>\$ 1,709,805</b>        | <b>\$ 1,807,488</b>        |
| <b>TRANSFERS</b>               |                              |                                |                            |                            |
|                                | 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                  |
|                                | <b>Grand Total</b>           | <b>\$ 7,503,171</b>            | <b>\$ 7,529,082</b>        | <b>\$ 6,956,074</b>        |

**FUND SUMMARY FOR FUND 525**  
**AIRPORT FUND**

|                                   | 2023<br>ACTUAL      | 2024<br>BUDGET      | 2025<br>BUDGET      |
|-----------------------------------|---------------------|---------------------|---------------------|
| BEGINNING BALANCE: JANUARY 1      | \$ 419,744          | \$ 378,261          | \$ 477,684          |
| <b>REVENUES:</b>                  |                     |                     |                     |
| Charges for Services              | \$ -                | \$ 159,825          | \$ 12,000           |
| Rentals & Leases                  | 310,700             | 300,000             | 348,000             |
| Transfers                         | 453,671             | 444,235             | 251,562             |
| <b>TOTAL REVENUES</b>             | <b>\$ 764,371</b>   | <b>\$ 904,060</b>   | <b>\$ 611,562</b>   |
| <b>TOTAL RESOURCES</b>            | <b>\$ 1,184,115</b> | <b>\$ 1,282,321</b> | <b>\$ 1,089,246</b> |
| <b>EXPENDITURES:</b>              |                     |                     |                     |
| 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              | -                   | -                   |
| <b>TOTAL EXPENDITURES</b>         | <b>\$ 805,854</b>   | <b>\$ 804,637</b>   | <b>\$ 981,553</b>   |
| <b>ENDING BALANCE DECEMBER 31</b> | <b>\$ 378,261</b>   | <b>\$ 477,684</b>   | <b>\$ 107,693</b>   |

**AIRPORT FUND**  
**AIRPORT OPERATIONS**

|                           |                                 | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|---------------------------|---------------------------------|--------------------------------|----------------------------|----------------------------|
| <b>PERSONNEL:</b>         |                                 |                                |                            |                            |
| AIRPORT MANAGER (176)     |                                 | 1                              | 1                          | 1                          |
| <b>PERSONAL SERVICES:</b> |                                 |                                |                            |                            |
| 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                    |
| <b>COMMODITIES:</b>       |                                 |                                |                            |                            |
| 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                     |
| <b>CAPITAL OUTLAY:</b>    |                                 |                                |                            |                            |
| 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                     |
|                           | <b>Grand Total</b>              | <b>775,854</b>                 | <b>804,637</b>             | <b>981,553</b>             |

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

**FUND SUMMARY FOR FUND 530**  
**TRANSIT FUND**

|                                   | 2023<br>ACTUAL     | 2024<br>BUDGET     | 2025<br>BUDGET     |
|-----------------------------------|--------------------|--------------------|--------------------|
| BEGINNING BALANCE: JANUARY 1      | \$544,615          | \$252,431          | \$384,693          |
| <b>REVENUES:</b>                  |                    |                    |                    |
| Intergovernmental                 | 4,342,865          | 5,825,099          | 4,177,471          |
| Transfers                         | 774                | -                  | -                  |
| Miscellaneous Revenue             | -                  | -                  | -                  |
| <b>TOTAL REVENUES</b>             | <b>\$4,343,639</b> | <b>\$5,825,099</b> | <b>\$4,177,471</b> |
| <b>TOTAL RESOURCES</b>            | <b>\$4,888,253</b> | <b>\$6,077,530</b> | <b>\$4,562,164</b> |
| <b>EXPENDITURES:</b>              |                    |                    |                    |
| 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            |
| <b>TOTAL EXPENDITURES</b>         | <b>\$4,635,822</b> | <b>\$5,692,837</b> | <b>\$4,130,170</b> |
| <b>ENDING BALANCE DECEMBER 31</b> | <b>\$252,431</b>   | <b>\$384,693</b>   | <b>\$431,994</b>   |

**PUBLIC TRANSPORTATION FUND**  
**PUBLIC TRANSPORTATION**

|                      |                                | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|----------------------|--------------------------------|--------------------------------|----------------------------|----------------------------|
| <b>PERSONNEL:</b>    |                                |                                |                            |                            |
| BUS DRIVER (TR1)     |                                | 1                              | 1                          | 0                          |
| BUS DRIVER PART TIME |                                | 20,800 HRS                     | 20,800 HRS                 | 20,800 HRS                 |
|                      | <b>PERSONAL SERVICES:</b>      |                                |                            |                            |
| 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                     |
|                      | <b>CONTRACTUAL SERVICES:</b>   |                                |                            |                            |
| 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                  |
|                      | <b>COMMODITIES:</b>            |                                |                            |                            |
| 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                      |
|                      | <b>CAPITAL OUTLAY:</b>         |                                |                            |                            |
| 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                    |
|                      | <b>Grand Total</b>             | <b>\$4,635,822</b>             | <b>\$5,692,837</b>         | <b>\$4,130,170</b>         |

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

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

**WELLFIELD PROTECTION FUND**  
**WELLFIELD PROTECTION**

|                       |   | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>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                        | -                          | -                          |
| <b>Grand Total</b>    |   | <b>\$ 250,002</b>              | <b>\$ 522,854</b>          | <b>\$ 360,606</b>          |

**WELLFIELD FUND  
ADMINISTRATIVE SERVICES**

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

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

|                                   | 2023<br>ACTUAL     | 2024<br>BUDGET     | 2025<br>BUDGET     |
|-----------------------------------|--------------------|--------------------|--------------------|
| BEGINNING BALANCE: JANUARY 1      | \$498,655          | \$833,837          | \$880,023          |
| <b>REVENUES:</b>                  |                    |                    |                    |
| Charges for Services              | \$4,320,699        | \$4,440,068        | \$4,884,075        |
| Miscellaneous Revenue             | -                  | -                  | -                  |
| Reimbursements                    | \$102              | \$7,035            | \$7,105            |
| <b>TOTAL REVENUES</b>             | <b>\$4,320,801</b> | <b>\$4,447,103</b> | <b>\$4,891,180</b> |
| <b>TOTAL RESOURCES</b>            | <b>\$4,819,456</b> | <b>\$5,280,940</b> | <b>\$5,771,203</b> |
| <b>EXPENDITURES:</b>              |                    |                    |                    |
| 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              |
| <b>TOTAL EXPENDITURES</b>         | <b>\$3,985,619</b> | <b>\$4,400,917</b> | <b>\$4,805,067</b> |
| <b>ENDING BALANCE DECEMBER 31</b> | <b>\$833,837</b>   | <b>\$880,023</b>   | <b>\$966,136</b>   |

**SOLID WASTE DISPOSAL FUND**  
**LITTER COLLECTION**

|                              |                              | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|------------------------------|------------------------------|--------------------------------|----------------------------|----------------------------|
| <b>PERSONNEL:</b>            |                              |                                |                            |                            |
| ANIMAL CONTROL OFFICER (185) |                              | 0.5                            | 0.5                        | 0.5                        |
|                              | <b>PERSONAL SERVICES:</b>    |                                |                            |                            |
| 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                     |
|                              | <b>CONTRACTUAL SERVICES:</b> |                                |                            |                            |
| 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                     |
|                              | <b>CAPITAL OUTLAY:</b>       |                                |                            |                            |
| 555.905.54310                | AUTO & TRUCK DEPRECIATION    | 3,498                          | 3,500                      | 3,500                      |
|                              | Total - CAPITAL OUTLAY       | 3,498                          | 3,500                      | 3,500                      |
|                              | <b>GRAND TOTAL</b>           | <b>\$ 59,424</b>               | <b>\$ 73,559</b>           | <b>\$ 95,185</b>           |

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

|               |                              | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>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                  |
|               | <b>GRAND TOTAL</b>           | <b>\$ 3,926,195</b>            | <b>\$ 4,327,358</b>        | <b>\$ 4,709,882</b>        |



## **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%                  |
| <b>Total</b>      | <b>\$10,380,362</b> | <b>\$12,939,094</b> | <b>\$13,487,259</b> | <b>\$548,165</b>         | <b>4.2%</b>            |

**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<br>ACTUAL      | 2024<br>BUDGET     | 2025<br>BUDGET     |
|-------------------------------------|---------------------|--------------------|--------------------|
| <b>BEGINNING BALANCE: JANUARY 1</b> | <b>\$6,361,570</b>  | <b>\$6,336,244</b> | <b>\$3,533,354</b> |
| <b>REVENUES:</b>                    |                     |                    |                    |
| 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             | -                  | -                  |
| <b>TOTAL REVENUES</b>               | <b>\$3,665,068</b>  | <b>\$2,999,574</b> | <b>\$3,417,778</b> |
| <b>TOTAL RESOURCES</b>              | <b>\$10,026,638</b> | <b>\$9,335,818</b> | <b>\$6,951,132</b> |
| <b>EXPENDITURES:</b>                |                     |                    |                    |
| 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          |
| <b>TOTAL EXPENDITURES</b>           | <b>\$3,690,394</b>  | <b>\$5,802,464</b> | <b>\$5,528,059</b> |
| <b>ENDING BALANCE DECEMBER 31</b>   | <b>\$6,336,244</b>  | <b>\$3,533,354</b> | <b>\$1,423,073</b> |

**MUNICIPAL GARAGE FUND**  
**MUNICIPAL GARAGE**

|   |                     | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|---|---------------------|--------------------------------|----------------------------|----------------------------|
| <b>PERSONNEL:</b>                             |                     |                                |                            |                            |
| GARAGE SUPERINTENDENT(173)                    |                     | 1                              | 1                          | 1                          |
| AUTO MECHANIC (PW7)                           |                     | 5                              | 5                          | 5                          |
| INVENTORY CLERK (PW8)                         |                     | 1                              | 1                          | 1                          |
| <b>PERSONAL SERVICES:</b>                     |                     |                                |                            |                            |
| 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                    |                            |
| <b>CONTRACTUAL SERVICES:</b>                  |                     |                                |                            |                            |
| 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                    |                            |
| <b>COMMODITIES:</b>                           |                     |                                |                            |                            |
| 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                  |                            |
| <b>CAPITAL OUTLAY:</b>                        |                     |                                |                            |                            |
| 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                  |                            |
| <b>Grand Total</b>                            | <b>\$ 3,690,394</b> | <b>\$ 5,802,464</b>            | <b>\$ 5,528,059</b>        |                            |

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

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

**EMPLOYEE BENEFITS FUND**  
**EMPLOYEE BENEFITS**

|                              |                           | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|------------------------------|---------------------------|--------------------------------|----------------------------|----------------------------|
| <b>CONTRACTUAL SERVICES:</b> |                           |                                |                            |                            |
| 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                  |
| <b>Grand Total</b>           |                           | <b>\$6,689,968</b>             | <b>\$7,136,630</b>         | <b>\$7,959,200</b>         |



## **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%                  |
| <b>Total</b>              | <b>\$3,028,247</b> | <b>\$3,138,135</b> | <b>\$3,429,385</b> | <b>\$291,250</b>         | <b>9.3%</b>            |

**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<br>ACTUAL     | 2024<br>BUDGET     | 2025<br>BUDGET     |
|------------------------------|--------------------|--------------------|--------------------|
| BEGINNING BALANCE: JANUARY 1 | \$1,344,014        | \$1,590,389        | \$1,650,967        |
| <b>REVENUES:</b>             |                    |                    |                    |
| 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          |
| <b>TOTAL REVENUES</b>        | <b>\$1,656,364</b> | <b>\$1,474,364</b> | <b>\$1,493,831</b> |
| <b>TOTAL RESOURCES</b>       | <b>\$3,000,378</b> | <b>\$3,064,753</b> | <b>\$3,144,798</b> |
| <b>EXPENDITURES:</b>         |                    |                    |                    |
| Contractual Services         | \$2,765            | \$4,729            | \$4,776            |
| Transfers                    | 1,407,224          | 1,409,057          | 1,456,887          |
| <b>TOTAL EXPENDITURES</b>    | <b>\$1,409,989</b> | <b>\$1,413,786</b> | <b>\$1,461,663</b> |
| ENDING BALANCE DECEMBER 31   | \$1,590,389        | \$1,650,967        | \$1,683,135        |

**POLICE RELIEF AND PENSION FUND**  
**POLICE PENSION**

|                       |                              | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>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                  |
|                       | <b>Grand Total</b>           | <b>\$1,409,989</b>             | <b>\$ 1,413,786</b>        | <b>\$ 1,461,663</b>        |

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

|                                     | 2023<br>ACTUAL     | 2024<br>BUDGET     | 2025<br>BUDGET     |
|-------------------------------------|--------------------|--------------------|--------------------|
| <b>BEGINNING BALANCE: JANUARY 1</b> | <b>\$1,348,813</b> | <b>\$1,615,577</b> | <b>\$1,593,222</b> |
| <b>REVENUES:</b>                    |                    |                    |                    |
| 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          |
| <b>TOTAL REVENUES</b>               | <b>\$1,885,022</b> | <b>\$1,701,994</b> | <b>\$1,733,444</b> |
| <b>TOTAL RESOURCES</b>              | <b>\$3,233,835</b> | <b>\$3,317,571</b> | <b>\$3,326,666</b> |
| <b>EXPENDITURES:</b>                |                    |                    |                    |
| Contractual Services                | \$2,797            | \$4,729            | \$4,776            |
| Transfers                           | 1,615,460          | 1,719,620          | 1,962,946          |
| <b>TOTAL EXPENDITURES</b>           | <b>\$1,618,258</b> | <b>\$1,724,349</b> | <b>\$1,967,722</b> |
| <b>ENDING BALANCE DECEMBER 31</b>   | <b>\$1,615,577</b> | <b>\$1,593,222</b> | <b>\$1,358,944</b> |

**FIRE RELIEF AND PENSION FUND**  
**FIRE PENSION**

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



## **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%                   |
| <b>Total</b>                     | <b>\$1,167,081</b> | <b>\$2,621,835</b> | <b>\$3,165,873</b> | <b>\$544,038</b>         | <b>20.8%</b>           |

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

**HOME PROGRAM FUND**  
**HOME PROGRAM**

|  | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>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                  |
| <b>Grand Total</b>                         | <b>\$144,976</b>               | <b>\$1,854,007</b>         | <b>\$1,846,007</b>         |

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

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

**COMMUNITY DEVELOPMENT ACT 1974 FUND**  
**COMMUNITY DEVELOPMENT**

|                              |   | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>2025 |
|------------------------------|---|--------------------------------|----------------------------|----------------------------|
| <b>CONTRACTUAL SERVICES:</b> |   |                                |                            |                            |
| 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                  |
| <b>CAPITAL OUTLAY</b>        |   |                                |                            |                            |
| 429.978.54520                | RESIDENTIAL STREET PAVING                       | 663,945                        | -                          | 59,280                     |
|                              | Total - CAPITAL OUTLAY                          | 663,945                        | -                          | 59,280                     |
|                              | <b>Grand Total</b>                              | <b>\$1,019,139</b>             | <b>\$742,828</b>           | <b>\$1,294,866</b>         |

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

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

**COMMUNITY DEVELOPMENT ESCROW FUND  
CD ESCROW**

|                       |                              | Actual<br>Expenditures<br>2023 | Amount<br>Budgeted<br>2024 | Amount<br>Budgeted<br>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                | -                              | -                          | -                          |
| <b>Grand Total</b>    |                              | <b>\$2,966</b>                 | <b>\$25,000</b>            | <b>\$25,000</b>            |



## **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

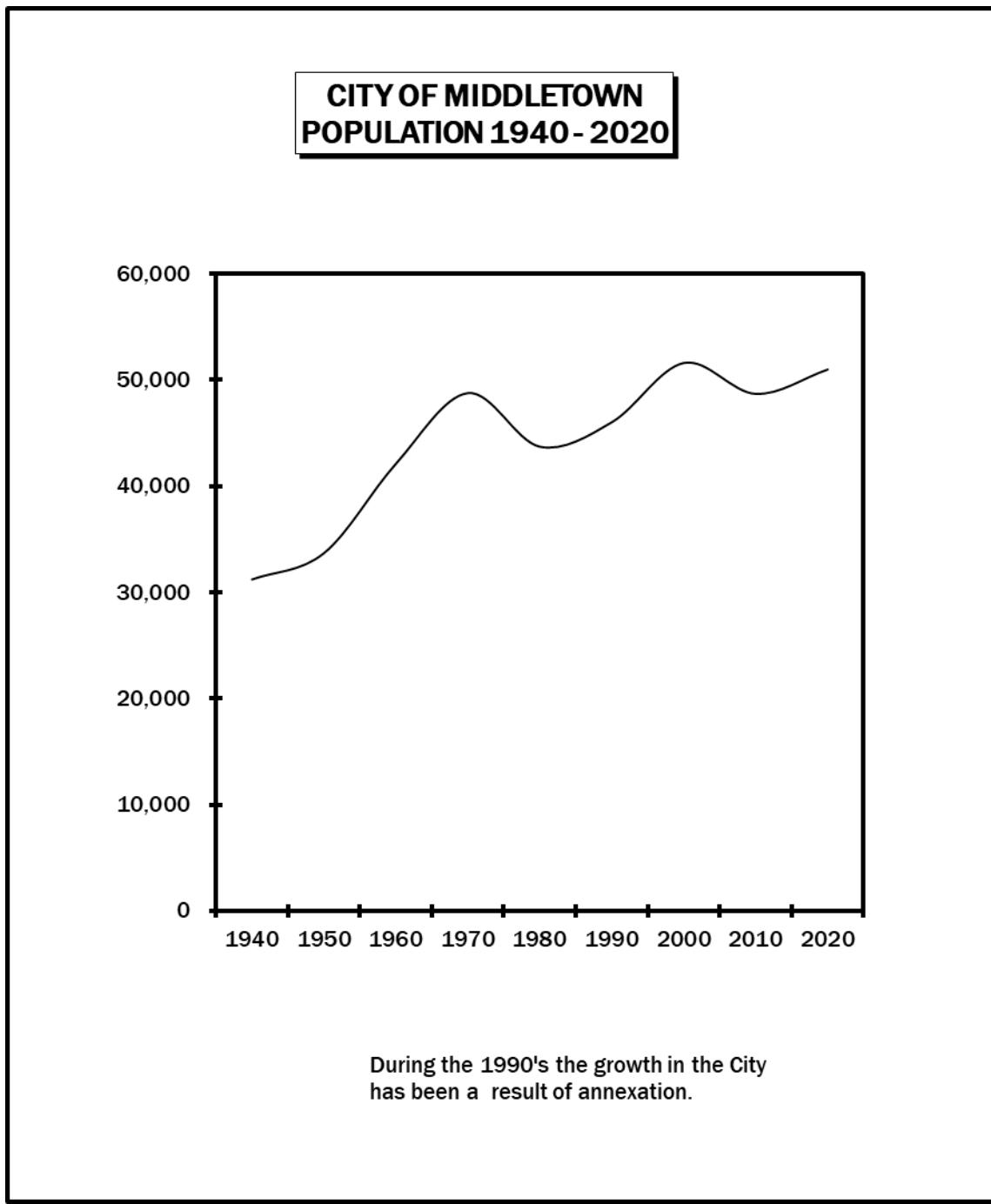
| <u>Year</u> | <u>Event</u>  |
|-------------|---|
| 1900        | Cornerstone of American Rolling Mill Co. (ARMCO) was laid July 12, 1900                                 |
| 1909        | Middletown train depot was built on Charles Street near Central Ave.                                    |
| 1910        | Population of 13,152  |
| 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<br>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)<br>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   |

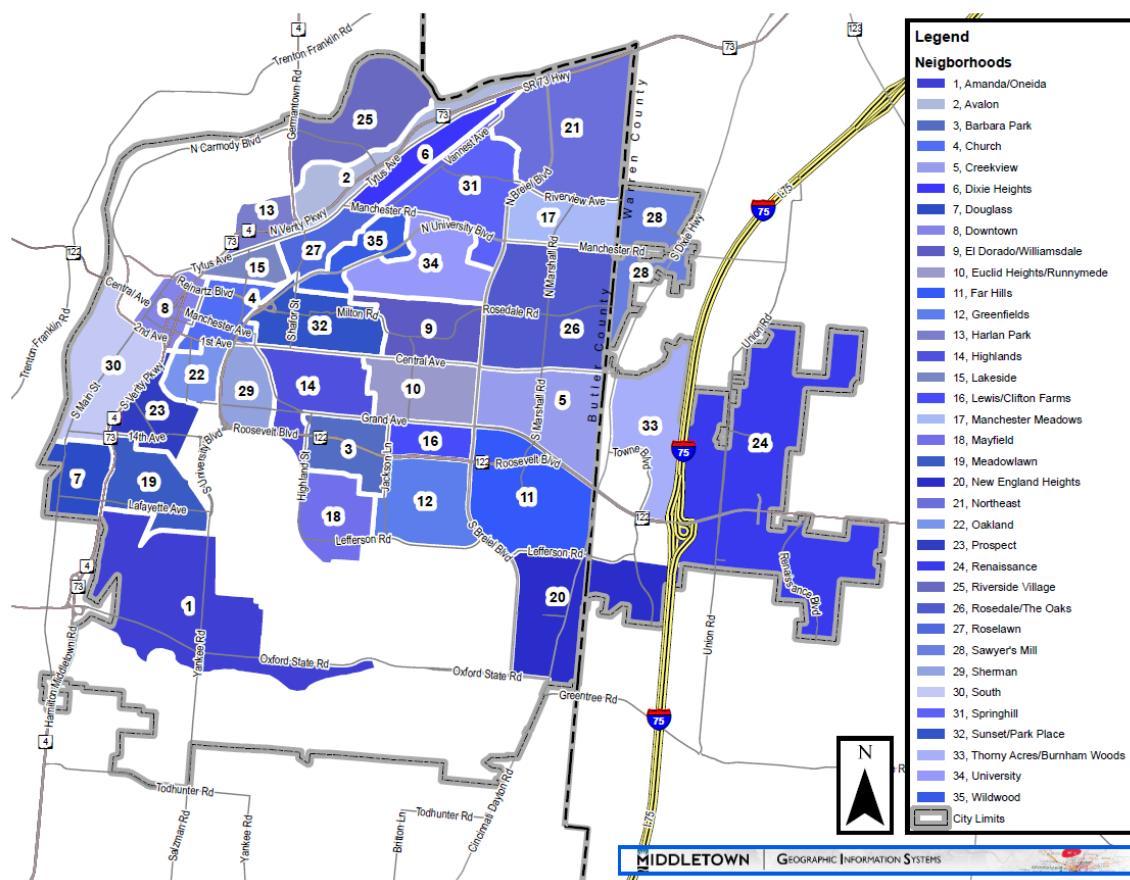


*Main Street - Gulf Service Station, Sorg Paper Company & downtown city parking lot - circa 1970's*



**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**



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

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|                                   |                    |
|-----------------------------------|--------------------|
| 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***

| <b>Year</b> | <b>City of<br/>Middletown</b> | <b>Butler<br/>County</b> | <b>State of<br/>Ohio</b> |
|-------------|-------------------------------|--------------------------|--------------------------|
| 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***

|                                   | <b>City of<br/>Middletown</b> | <b>Butler<br/>County</b> | <b>State of<br/>Ohio</b> |
|-----------------------------------|-------------------------------|--------------------------|--------------------------|
| 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> |
|--------------------------------------|-------------------|------------------|-----------------|------------------|
| <b>Population:</b>                   |                   |                  |                 |                  |
| Population - year 2010               | 48,694            | 56,163           | 62,477          | 42,510           |
| Population - year 2020               | 50,987            | 57,862           | 63,399          | 44,907           |
| <b>Households:</b>                   | 23,174            | 26,930           | 25,932          | 17,782           |
| <b>Age:</b>                          |                   |                  |                 |                  |
| 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%            |
| <b>Education:</b>                    |                   |                  |                 |                  |
| High school graduate                 | 84.6%             | 94.8%            | 86.7%           | 90.3%            |
| Bachelors's degree or higher         | 15.8%             | 35.4%            | 16.2%           | 28.7%            |
| <b>Unemployment:</b>                 |                   |                  |                 |                  |
| Unemployment Rate - year 2010        | 11.8%             | 8.5%             | 10.7%           | 8.8%             |
| Unemployment Rate - year 2020        | 6.3%              | 4.4%             | 5.3%            | 4.2%             |
| <b>Income:</b>                       |                   |                  |                 |                  |
| 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        |
| <b>Housing:</b>                      |                   |                  |                 |                  |
| 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       |
| <b>Business:</b>                     |                   |                  |                 |                  |
| 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        |
| <b>Geography:</b>                    |                   |                  |                 |                  |
| 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> |
|--|-------------------|------------------|-----------------|------------------|
| <b>Employment Status:</b>                          |                   |                  |                 |                  |
| 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%            |
| <b>Industry:</b>                                   |                   |                  |                 |                  |
| 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%             |
| <b>Class of Worker:</b>                            |                   |                  |                 |                  |
| 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%             |
| <b>Occupation:</b>                                 |                   |                  |                 |                  |
| 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***

| <b>Employer</b>                   | <b>Employees</b> | <b>YEAR 2020</b> |  |                  | <b>YEAR 2021</b> |  |  |
|-----------------------------------|------------------|------------------|--|------------------|------------------|--|--|
|                                   |                  | <b>Rank</b>      | <b>Percentage of Total City Employment</b> | <b>Employees</b> | <b>Rank</b>      | <b>Percentage of Total City Employment</b> |  |
| 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   | <b>19,600</b>    |                  |  | <b>18,900</b>    |                  |  |  |

***Principal Tax Payers (Real Property)***

| <b>Taxpayer</b>                    | <b>Nature of business</b> | <b>2020</b> |  | <b>2011</b> |
|------------------------------------|---------------------------|-------------|--|-------------|
|                                    |                           | <b>Rank</b> |  |             |
| 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.

|                             |   |
|-----------------------------|---|
| <b>CIP</b>                  | Capital Improvement Plan  |
| <b>CMHD</b>                 | City of Middletown Health Department  |
| <b>COM</b>                  | City of Middletown  |
| <b>COPS Program</b>         | Community Oriented Policing Services Program  |
| <b>COVID-19</b>             | Coronavirus disease 2019, abbreviated as COVID-19. 'CO' stands for 'corona', 'VI' stands for 'virus', and 'D' for 'disease'.  |
| <b>CSO</b>                  | Combined Sewer Overflows  |
| <b>CVB</b>                  | Convention and Visitors Bureau  |
| <b>Capital Improvements</b> | Additions and/or replacements to the City's buildings, and infrastructure assets (e.g., highways, sewer and water lines, pumping stations, etc.)  |
| <b>Capital Outlay</b>       | Represents an expenditure designated for the purchase of fixed assets such as depreciation, machinery, equipment, or vehicles.  |
| <b>Capital Project Fund</b> | A fund created to account for financial resources to be used for acquisition or construction of major capital facilities.   |
| <b>Carryover Balance</b>    | 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.                    |
| <b>Cash Basis</b>           | A basis of accounting under which transactions are recognized only when cash is received or disbursed.  |
| <b>Charges for Services</b> | 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. |
| <b>Chart of Accounts</b>    | The classification system used by a city to organize the accounting for various funds.  |
| <b>City Council</b>         | The governing body of the City of Middletown. There are currently five City Council members including one Mayor.  |
| <b>City Manager</b>         | The chief executive officer of the City of Middletown appointed by City Council   |

## **GLOSSARY**

|  |   |
|--|---|
| <b>Commodities</b>                           | 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.  |
| <b>Comprehensive Annual Financial Report</b> | 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.  |
| <b>Contact Tracing</b>                       | 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.  |
| <b>Contractual Services</b>                  | 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. |
| <b>Coronavirus</b>                           | 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                        |
| <b>DMI</b>                                   | Downtown Middletown Inc.  |
| <b>DORA</b>                                  | Designated Outdoor Refreshment Area   |
| <b>Debt Service</b>                          | Debt service expenditures which include principal, interest, and collection fees.   |
| <b>Debt Service Fund</b>                     | 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.   |
| <b>Deficit</b>                               | A term meaning there are insufficient funds to cover expenses.  |
| <b>Department</b>                            | A major unit of organization in the City comprised of subunits called divisions. City Departments include:<br>City Council, City Manager's Office, Economic Development and Planning, Law, Public Works & Utilities, Finance, Health, Community Revitalization, Municipal Court, and Public Safety                              |
| <b>Depreciation</b>                          | Depreciation is determined by allocating the cost of capital assets over the estimated useful lives of the assets on a straight-line basis  |
| <b>Disbursement</b>                          | 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 differentiate a budget or financial year from the calendar year.   |

## **GLOSSARY**

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| 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**

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| <b>HIDTA</b>                          | High Intensity Drug Trafficking Areas  |
| <b>Impervious surface of property</b> | 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. |
| <b>Independent Auditor's Report</b>   | 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.  |
| <b>Infrastructure</b>                 | An asset such as streets, water and sewer lines, treatment facilities, traffic signals, etc.   |
| <b>Interfund transfer</b>             | 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.   |
| <b>Intergovernmental Revenue</b>      | Revenue received from other governmental entities such as the county, state or federal government, most generally in the form of grants, taxes, or subsidies.  |
| <b>Internal Service Fund</b>          | 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.   |
| <b>JEDD</b>                           | Joint Economic Development District  |
| <b>LED</b>                            | Light emitting diodes – new technology used in traffic lights causing a brighter, more energy efficient, and a longer lasting display.   |
| <b>Levy</b>                           | Taxes imposed for the support of governmental activities.  |
| <b>Long Term Debt</b>                 | Debt with maturity of more than one year.  |
| <b>MCC</b>                            | Motor Control Central  |
| <b>MDT</b>                            | Mobile data terminal otherwise known as mobile computer.   |
| <b>Major Fund</b>                     | 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**

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| <b>Maturities</b>                  | The dates on which the principal or stated values of investments or debt obligation mature and may be reclaimed.   |
| <b>Mill</b>                        | 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.<br>Example: 5.9 Mills with taxable property value of \$100,000 is calculated<br>\$100,000/1,000 x 5.9 = \$590   |
| <b>Millage</b>                     | A tax rate on property, expressed in mills per dollar of value of the property.  |
| <b>Mission</b>                     | A description of the scope and purpose of a specific entity.   |
| <b>Modified Accrual Accounting</b> | A basis of accounting in which expenditures are accrued but revenues are accounted for when they become measurable and available.  |
| <b>Moody's Investors Service</b>   | 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.   |
| <b>NPDES</b>                       | 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. |
| <b>Note</b>                        | 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.   |
| <b>NTE</b>                         | Construction and asset management company assisting in the construction of the Middletown Energy Center  |
| <b>NSP</b>                         | Neighborhood Stabilization Program – a federal grant program with goals to stabilize neighborhoods   |
| <b>ODH</b>                         | Ohio Department of Health  |
| <b>ODOT</b>                        | Ohio Department of Transportation  |
| <b>OEDA</b>                        | Ohio Economic Development Association  |
| <b>OEPA</b>                        | Ohio Environmental Protection Agency   |
| <b>OKI</b>                         | Ohio, Kentucky, and Indiana tristate area  |
| <b>OPWC</b>                        | Ohio Public Works Commission which was created to assist in financing local public infrastructure improvements under the State Capital Improvements Program and  |

## **GLOSSARY**

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|                    | 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**

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| <p>equipment in industries such as telecommunications, water and waste control, energy, oil and gas refining and transportation.</p> |  |
| 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.**

|                                  |  |
|----------------------------------|--|
| <b>UDAG</b>                      | Urban Development Act Grant  |
| <b>Unencumbered Balance</b>      | The amount of money in a fund that is neither expended nor encumbered and is still available for future purposes.  |
| <b>Unencumbered Fund Balance</b> | The amount of undesignated balance of a fund which is available for allocation.  |
| <b>Unreserved Fund Balance</b>   | Portion of a fund's balance that is not restricted for a specified purpose and is available for general appropriation  |
| <b>User Charge or User Fees</b>  | 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).   |
| <b>Utility</b>                   | 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. |
| <b>VFD</b>                       | Variable Frequency Drive   |
| <b>Vital Statistics</b>          | Statistics concerning the important events in human life, such as births, deaths, health and diseases  |
| <b>ZOOM</b>                      | Modern enterprise video communications platform for video and audio conferencing, chat, and webinars.  |



## **SECTION 14**

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