



POPULAR ANNUAL FINANCIAL REPORT

For the year ending December 31, 2022



Message from the Finance Director

Dear City of Middletown Citizens:

It is with great pride that I present this fifth annual Popular Annual Financial Report for the year ending December 31, 2022. The City prepares this community report as a means of better communicating the results of the City's overall financial picture in a reader friendly format.

The financial information for this report is from the 2022 City of Middletown Annual Comprehensive Financial Report. The Annual Comprehensive Financial Report is comprised of detailed financial statements, notes, schedules and statistical information. The Annual Comprehensive Financial Report was prepared in conformance with Generally Accepted Accounting Principles (GAAP) and audited by Clark Schaefer Hackett Company, an independent auditing firm, receiving an unmodified opinion. An unmodified opinion is given when an auditor can state that the financial statements are accurately and fairly presented. Middletown's Popular Annual Financial Report is unaudited but is presented on a GAAP basis, unless otherwise indicated. Readers wishing to view the more detailed financial statements and the full disclosure GAAP basis of accounting information reported in the Annual Comprehensive Financial Report, can obtain copies from the Finance Department or on the City website www.cityofmiddletown.org

TABLE OF CONTENTS

<u>CITIZEN LETTER</u>	1
<u>COMMUNITY PROFILE</u>	2
<u>CITY UPDATE</u>	3
<u>REVENUES</u>	4
<u>CHARGES FOR SERVICES</u>	5
<u>TAXES</u>	6
<u>EXPENSES</u>	7
<u>GENERAL FUND</u>	8
<u>CAPITAL PROJECTS/ASSETS</u>	9
<u>DEBT/NET POSITION/PROGRESS</u>	10
<u>QUICK FACTS & STATS</u>	11
<u>NEWS</u>	12

We hope you find the 2022 PAFR to be a valuable resource that provides insightful information. Thank you for taking the time to review this report. The City adheres to the highest standards of accounting principles to ensure full financial transparency and legal compliance. The City has received the Certificate of Achievement for Excellence in Financial Reporting for thirty-six consecutive years and has received the Award for Outstanding Achievement in Popular Annual Financial Reporting for the past five years.

As you review this Popular Annual Financial Report, please feel free to share any questions, concerns or recommendations you may have. You can contact us at (513) 425-7908 or dept_finance@cityofmiddletown.org.

Best Regards,

Samantha Zimmerman
Finance Director

COMMUNITY PROFILE

ABOUT THE CITY OF 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 richly diverse, urban community of approximately 51,229 people, positioned near the major metropolitan areas of Cincinnati and Dayton.

Conveniently located on Interstate-75 between Cincinnati and Dayton, a Middletown address affords residents and visitors a vast array of local and regional amenities that create a strong community and active lifestyle. Business and industry are strategically placed to serve both the Cincinnati and Dayton business regions.

In addition to the Middletown Regional Airport, located near downtown, there are two international airports located within an hour from the City.



CITY GOVERNMENT

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 affairs of the city.

The City Council appoints a variety of boards and commissions including the Civil Service Commission, the Park Board, the Board of Health and Environment and many others.

 MIDDLETOWN
<u>CITY OFFICIALS</u>
Nicole Condrey, Mayor
Monica Nenni, Vice Mayor
Council Members: Zach Ferrell Talbott Moon Rodney Muterspaw
Paul Lolli – City Manager Nathan Cahall – Assistant City Manager Amy Schenck – Clerk of Council



From left, Zach Ferrell, Talbott Moon, Nicole Condrey, Monica Nenni, and Rodney Muterspaw

CITY COUNCIL MEETINGS – DATES AND TIMES

City Council meets on the first and third Tuesday of the month in Council Chambers on the lower level of the City building. The business meeting begins at 5:30 PM. Council meetings are broadcast live at the following venues:

www.cityofmiddletown.org



www.youtube.com

Connect with us! (513) 425-7766 Middletown City information can be found at the following social media outlets:

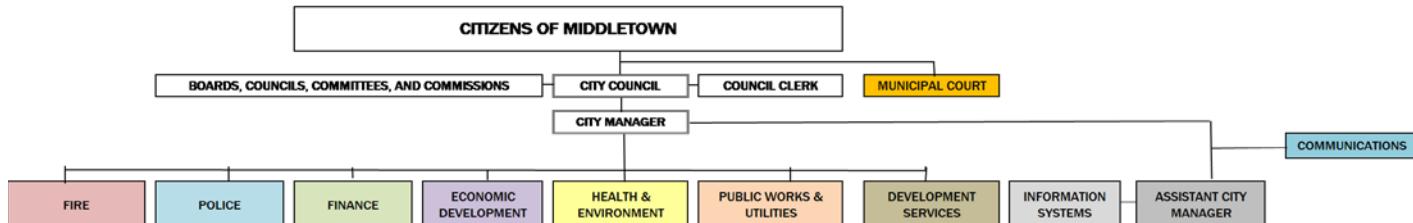


Did you know..?

The 2022 Comprehensive Master Plan for Middletown was formally adopted by City Council on April 19, 2022. Titled “Destination Middletown” this plan sets forth a community-wide plan to guide planning, fiscal and other government decisions. The 99 page covers potential future land development and uses, economic development opportunities, plans and goals for housing in the City, historic preservation goals, and transportation and infrastructure needs for Middletown. You can find the Plan and accompanying Implementation Guide at [Comprehensive Plan | Middletown, OH \(cityofmiddletown.org\)](https://cityofmiddletown.org/comprehensive-plan).



CITY OF MIDDLETOWN ORGANIZATIONAL CHART



AWARDS & ACHIEVEMENTS

	GOVERNMENT FINANCE OFFICERS ASSOCIATION <i>Certificate of Achievement for Excellence in Financial Reporting</i>
	GOVERNMENT FINANCE OFFICERS ASSOCIATION <i>Distinguished Budget Presentation Award</i>
	GOVERNMENT FINANCE OFFICERS ASSOCIATION <i>Outstanding Achievement in Popular Annual Financial Reporting</i>



Government Finance Officers Association

Award for
Outstanding
Achievement in
Popular Annual
Financial Reporting

Presented to

**City of Middletown
Ohio**

For its Annual Financial Report
For the Fiscal Year Ended

December 31, 2021

Christopher P. Morrell
Executive Director/CEO

GFOA Award winning
*2021 Annual Comprehensive Financial Report
2021 Budget
2021 Popular Annual Financial Report*

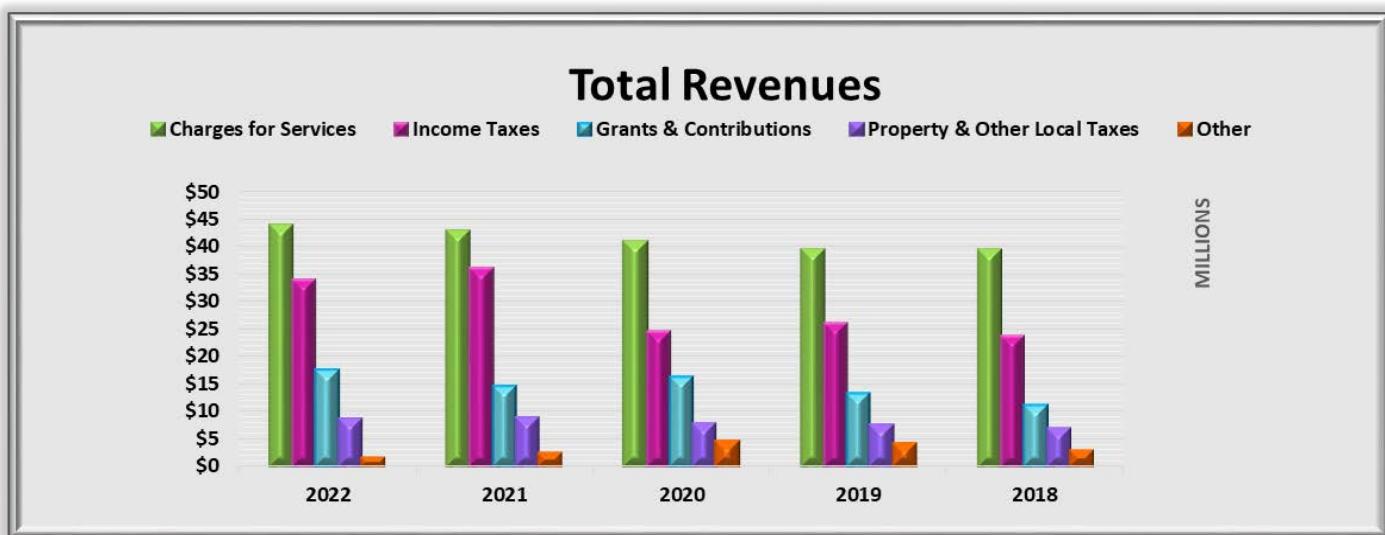


Finance Triple Crown

REVENUES

City funds come from...

The City receives the funding it needs to provide basic services to residents through a variety of sources. The chart below shows a five year comparison and the significance each source of revenue contributes to the City's overall fiscal health. The 2022 total revenue of \$104,989,175 was an increase of \$711,671 or 0.68%. In 2021, total revenue increased by \$10,552,999 or 11.26%. In 2020, total revenue increased by 4.18% or \$3,757,503 to a total overall revenue of \$93,724,505. The City's 2019 total revenue of \$89,967,002, increased 7.83% from the 2018 total of \$83,431,330. For a detailed discussion about revenue (or expense) changes year to year please see the City's [2022 Annual Comprehensive Financial Report](#) and [2023 Budget book](#) available on the City's website.



Charges for Services represent revenues that arise from charges to customers who directly benefit from the goods, services or privileges provided. Examples of charges for services are: administrative fees; EMS (ambulance fees); utility charges (water & sewer bills); and bus fares. For 2019, there was a slight 0.18% or \$69,365 decrease to an annual total of \$39,276,966. There was an overall increase of 1.19% to \$40,921,695 for 2020 due to a sewer rate increase of 10% and a solid waste increase of \$0.50 per month. There was a sewer rate increase of 5%, a solid waste increase of \$1.00 per month and a storm water increase of \$0.75 per month in 2021. These rate increases attributed to the 4.52% or \$1,851,623 increase to a total of \$42,773,318. 2022's charges increased by \$1,031,935 or 2.41% to \$43,805,253. This increase is primarily due to increased public services charges revenue (such as EMS services) in 2022.

Income Tax revenue decreased in 2022 by \$2,181,693, or 6.06%, going from \$35,984,999 in 2021 to \$33,803,306 in 2022. This decrease is mainly attributable to a one-time estimated tax payment made by a business during 2021. Income tax revenues provide funds for the purposes of general municipal operations, capital improvements, and the payment to debt service with respect to capital improvements. Income tax is levied on salaries, wages, commissions and other compensation, and on net profits. In 2022, the City of Middletown had a 1.5% income tax rate with a .25% public safety levy income tax that is designated to help fund the Police and Fire Divisions and a ten year .25% street levy that is designated for the improvement of City roads.

Grants & Contributions include revenues that are transactions with other governments or organizations, in which the City receives value without directly giving equal return in value. In 2022, total grants and contributions were \$14,408,626 and comprised of 16.58% of total revenue. This was an increase of \$2,955,861 or 20.45% from the 2021 total of \$14,452,765. Grants & Contributions amounts will vary depending on the large capital projects the City is working on.

Property & Other Local Taxes is the amount levied against all real and public utility property located in the City. See page 6 for discussion on Property and Other Local Taxes.

Other includes revenues from investment income, refunds, reimbursements and receipts from the sale of assets.

CHARGES FOR SERVICES



Definition of Enterprise Funds...

An Enterprise Fund may be used to account for any activity for which a fee is charged to external users for goods and services. There are six Enterprise Funds in the City of Middletown. These funds are classified as Business-type activities. The Enterprise Funds supply 76.17% of all Charges for Services Revenue. Charges for Services for all funds in 2022 totaled \$43,805,253, with \$33,367,754 being from the business-type activities.

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

Sewer - 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.

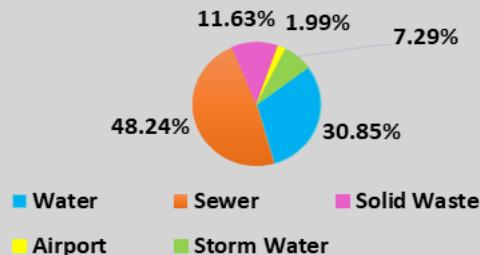
Solid Waste - This fund accounts for the City's solid waste disposal programs. The program includes refuse pickup and recycling by Rumpke for all households who live in the City limits.

Airport - This fund accounts for the operation of the Middletown Regional Airport. Major airport operating costs include contractual service charges for an airport manager, liability insurance, utilities, and debt payments.

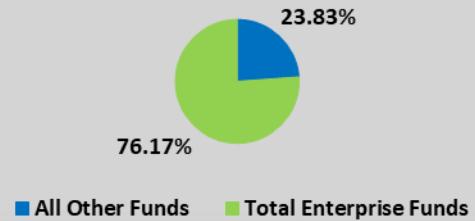
Transit - This fund accounts for the operation of the City's public bus line system. Major revenues include federal and state transit operating and capital improvement subsidies. *There were no charges for transit in 2021 and 2022 due to COVID-19.

Storm Water - This fund 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.

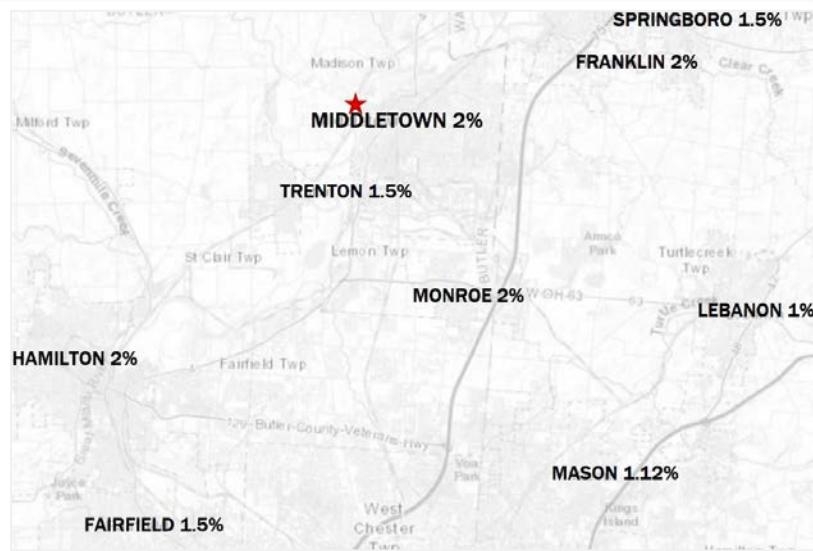
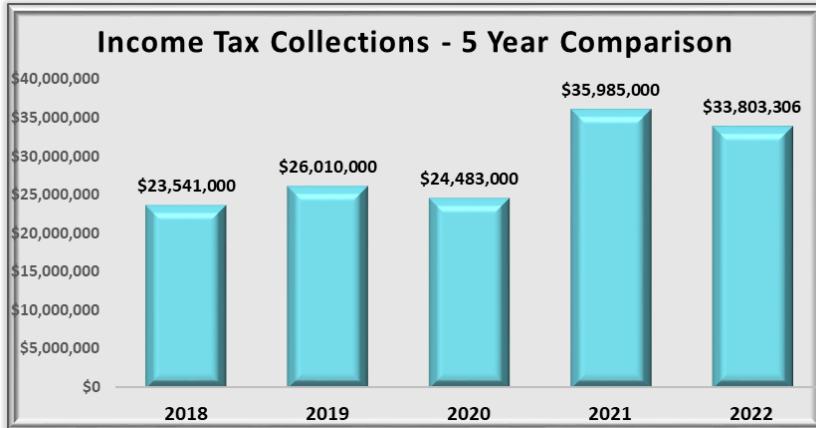
Charges for Services - Enterprise Funds



Charges for Services - All Funds



Income Taxes...



The City levies an income tax of 2% on substantially all earned income arising from employment, residency, or business activities inside the City. This income tax rate includes the Public Safety income tax levy of .25% and the Street Improvement income tax levy of .25%. Income taxes are one of the largest sources of revenue for the City.

In 1969, City electors authorized an income tax at the rate of 1.5%. In 2007, voters authorized a five year increase to 1.75% with the passage of the Public Safety Levy which was renewed permanently in August 2012. The quarter percent additional tax is exclusively set aside for public safety purposes. Income taxes are collected on business income and individuals' salaries and wages. Residents are currently receiving 100% credit on income taxes paid to other municipalities.

Area City Comparison	
Income Tax Rate	
Franklin	2.0%
Hamilton	2.0%
Monroe	2.0%
Middletown	2.0%
Fairfield	1.5%
Springboro	1.5%
Trenton	1.5%
Mason	1.12%
Lebanon	1.0%

Property Taxes...

One of the biggest tax bills we typically face each year is tied to the property that we own. Property Taxes include amounts levied against all real and public utility property located in the City. As indicated on the table below left, only a small portion of your property taxes go to support the City of Middletown. The majority supports the Middletown City Schools and various County levies. Below right is a list of the Top 10 Property Taxpayers (real property) for the City of Middletown.

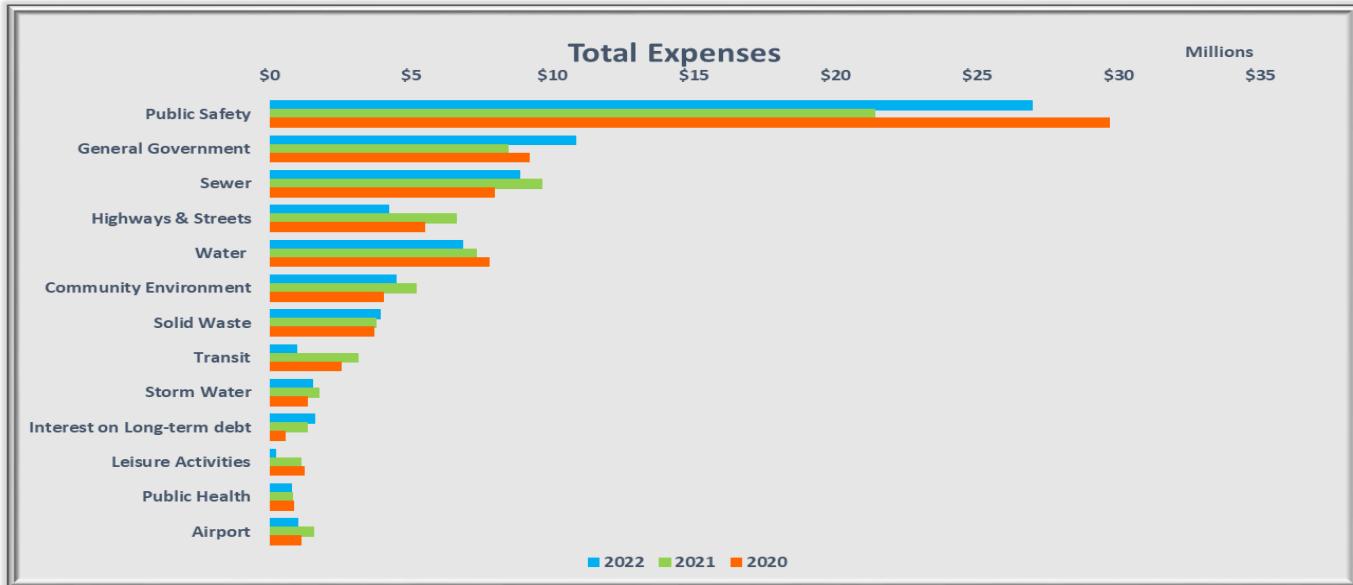
2022 Property Tax Breakdown		
Taxing Authority	Effective Mills	Percentage Paid to Taxing Authority
Middletown City School District	49.41	71.19%
Butler County	9.72	14.00%
City of Middletown	6.90	9.94%
Joint Vocational School District	1.93	2.78%
Library	0.75	1.08%
Parks	0.7	1.01%
Total	69.41	100.00%

2022 Calendar Year/ 2021 Tax Year Top Ten Property Taxpayers (real property)			
	Assessed Valuation (in thousands)	% of Total	
Duke Energy	\$57,661	6.65%	
NTE Ohio LLC	\$16,156	1.86%	
AK Steel Corp	\$10,316	1.19%	
Dynegy Dicks Creek LLC	\$5,083	0.59%	
6898 Hamilton Middletown Road	\$4,602	0.53%	
Texas Eastern Transmission Corp	\$4,347	0.50%	
Rockies Express Pipeline LLC	\$3,611	0.42%	
AJB Realty LLC	\$3,500	0.40%	
Precision Strip Inc	\$3,341	0.39%	
Bavarian Woods	\$3,142	0.36%	
TOTAL TOP TEN	\$111,759	12.89%	

EXPENSES

City funds are used for...

The chart below shows the comparison of the City's expenses by function for the previous three years. Total expenses for 2022 were \$72,141,000, an increase of \$41,000 or 0.06% above the 2021 total expenses. Expenses for 2021 were \$72,100,000, a 4.39% decrease from 2020. Total expenses for 2020 were \$75,409,000. Public safety continues to constitute the largest expense category for the City, with a total of \$26,956,000 or 37.37% in 2022 expenditures.



Public Safety – expenses related to Police and Fire protection and overall safety of the citizens.

General Government – represents expenses related to running the City's day to day operations and support to other City activities.

Sewer – expenses associated with the operation and repairs to the City's sanitary sewer system, Wastewater Treatment Plant, Sewer Maintenance Division, Public Works and Utilities Administrative Division and Sewer Administration.

Highways & Streets – expenses related to maintaining or building of transportation related infrastructure. This includes road repairs such as paving and snow removal.

Water – expenses associated with the operation and repairs to the City's water distribution, Water Treatment Plant, Water Maintenance Division, and Water Administration.

Community Environment – consists of expenses for Community Development, Neighborhood Stabilization Program, and Home Funds.

Solid Waste – costs associated with the City's solid waste disposal programs, including refuse pickup and recycling by Rumpke for all households located inside City limits.

Transit – expenses related to the operation of the City's public transportation bus line.

Storm Water – expenses associated with the City's storm water collection mains and catch basins, Storm Water Maintenance Division, administrative support, and capital improvement projects.

Interest on Long-term debt – costs related to payment of interest on the City's debt.

Leisure Activities – consists of expenses for recreation, Parks Maintenance Division, and the Community Center.

Public Health – includes costs of the activities of the City Health Department which inspects and licenses restaurants, groceries, vending machines, public swimming pools and spas, tattoo parlors, waste and fresh water haulers, mobile home parks, public buildings, is responsible for the community health assessment and disease control as well as maintaining vital statistics that registers and certifies all records of birth and death for the City.

Airport – costs related to the operation of the Middletown Regional Airport.

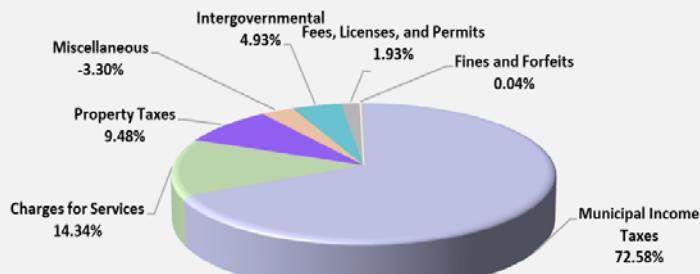
GENERAL FUND

Operating Fund Detail...

The General Fund is the primary operating fund of the City of Middletown. All revenues and expenditures not accounted for in other designated funds are recorded in the General Fund.

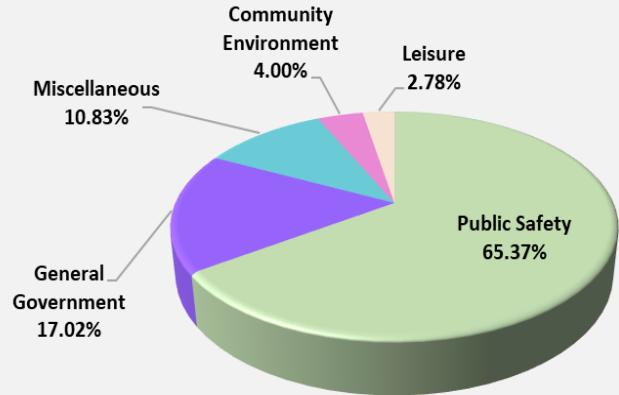
Revenue Source	General Fund Revenues						2018	%
	2022	%	2021	%	2020	%	2019	%
Municipal Income Taxes	\$ 24,716,435	72.58%	\$ 27,271,745	71.76%	\$ 19,256,346	58.90%	\$ 21,084,648	65.02%
Charges for Services	4,881,894	14.34%	4,806,896	12.65%	4,340,872	13.28%	4,364,354	13.46%
Property Taxes	3,227,050	9.48%	3,203,253	8.43%	2,801,073	8.57%	2,660,876	8.21%
Miscellaneous	(1,125,382)	-3.30%	427,121	1.12%	2,561,739	7.83%	2,361,458	7.28%
Intergovernmental	1,680,392	4.93%	1,668,713	4.39%	3,199,938	9.79%	1,544,763	4.76%
Fees, Licenses, and Permits	655,670	1.93%	607,140	1.60%	517,803	1.58%	395,805	1.22%
Fines and Forfeits	15,610	0.04%	20,397	0.05%	15,505	0.05%	17,782	0.05%
Total	\$ 34,051,669	100.00%	\$ 38,005,265	100.00%	\$ 32,693,276	100.00%	\$ 32,429,686	100.00%

Revenues of \$34,051,669 in 2022, decreased by 10.4% or \$3,953,596 under the 2021 total General Fund revenue of \$32,693,276. The largest revenue source for the General Fund is Municipal Income Taxes which make up 72.58% of total revenue in 2022. The decrease in 2022 over 2021 for Municipal Income Taxes is due to a one-time payment of business taxes. Miscellaneous income saw a decrease of \$1,552,503 in 2022 due to unrealized losses on city investments due to drops in the stock market at the end of 2022. Charges for services is the second largest income item at 14.34% and property taxes remain third at 9.48% of the total General Fund income.



2022 General Fund Revenues

2022 General Fund Expenditures by Function



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. In 2022, General Fund expenditures of \$35,232,463 increased by \$2,027,522 or 6.11%, from the 2021 total of \$33,204,941. As seen in the chart to the left and the table below, Public Safety has the largest amount of expenditures in the General Fund. Public Safety expenditures were \$23,031,076 in 2022, which was 65.37% of all General Fund expenditures and was 3.10% lower than the 2021 total of \$23,768,602. General Government is the second largest function supported by the General Fund with \$5,996,924 in expenditures for 2022, this being an increase of \$273,829 or 4.78% from the 2021 General Government total expenditures of \$5,723,095.

	GENERAL FUND EXPENDITURES BY FUNCTION						2018	% of total
	2022	% of total expended	2021	% of total expended	2020	% of total expended	2019	% of total expended
Public Safety	\$23,031,076	65.37%	\$23,768,602	71.58%	\$19,063,900	67.45%	\$20,723,123	70.27%
General Government	5,996,924	17.02%	5,723,095	17.24%	5,086,124	17.99%	5,196,009	17.62%
Miscellaneous	3,817,102	10.83%	1,468,050	4.42%	2,027,421	7.17%	1,402,486	4.76%
Community Environment	1,408,220	4.00%	1,334,864	4.02%	1,193,690	4.22%	1,266,752	4.30%
Leisure	979,141	2.78%	910,330	2.74%	893,402	3.16%	903,106	3.06%
Grand Total	\$35,232,463	100.00%	\$33,204,941	100.00%	\$28,264,537	100.00%	\$29,491,476	100.00%

CAPITAL PROJECTS/ASSETS

Capital Improvements...

The City's Capital Assets consist of infrastructure (underground water and sanitary sewer lines, storm sewers, roadways, traffic lights, bridges, etc.), equipment, public facilities and parks.

The City's pledge to address necessary infrastructure maintenance and improvements is showing in a noticeable way. Street paving, Long Term Control Plan and the System Replacement Program continue to be major priorities.

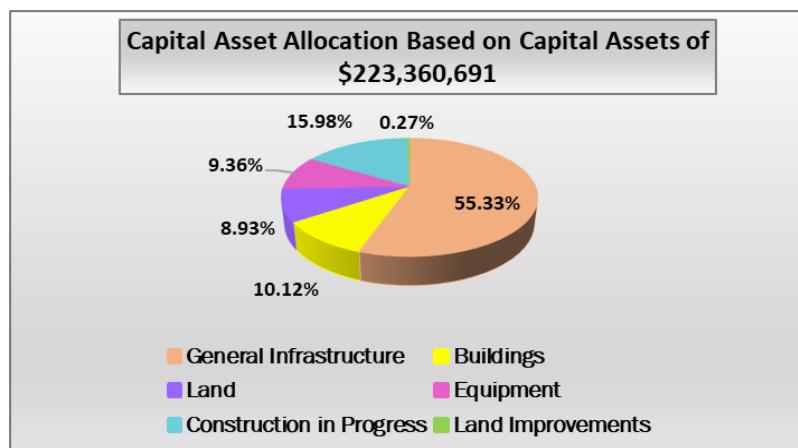
Capital improvement projects are funded by various grants, charges for services, assessments to property owners and debt. As seen in the chart to the right, the City of Middletown is projecting to spend nearly \$132 million on infrastructure in the next three years.

To attract new businesses and create new jobs the City must be ready, from roadwork to water, sewer, and utilities.

2023-2025 CAPITAL IMPROVEMENT PLAN PROJECTIONS (IN \$1,000'S)			
	2023	2024	2025
Blueball Storage and Backup WTP	\$9,400		
Backup Power			
City Building Pavers	\$1,200		
Downtown Basin LTCP	\$45,000		
Facility Upgrades	\$2,200	\$700	\$500
Gateway/Boulevard Enhancements	\$75	\$75	\$75
Geographical Information System	\$20	\$20	
Local Street Paving	\$2,900	\$2,600	\$2,600
LSLR Program	\$14,000	\$500	\$500
Miscellaneous Building Improvements	\$30	\$30	\$30
Miscellaneous Parks Improvements	\$30	\$30	\$30
NPDES Compliance	\$50	\$50	\$50
Sewer System Replacement Program	\$4,200	\$4,000	\$4,000
Sewer Secondary Aeration		\$6,500	
Storm Water System Replacement	\$1,050	\$1,050	\$1,050
Traffic Signal & Systems Replacement	\$95	\$95	\$95
Water Filter Media Replacement			\$1,000
Water System Replacement Program	\$5,800	\$10,000	\$10,000
Totals	\$86,050	\$25,650	\$19,930

Capital Asset Totals...

Net Capital Assets as of December 31, 2022 for Governmental (\$109,225,858) and Business-Type (\$114,134,833) Activities total **\$223,360,691**. Capital Assets are divided into two categories – depreciable and non-depreciable. Land and construction-in-progress are the only non-depreciable assets recorded for the City of Middletown. Construction-in-progress will be categorized with depreciable assets once the improvement project is completed with the exception of land. Depreciable assets include machinery, equipment, buildings, infrastructure or any other item that can be depreciated or value reduced over a period of time. Depreciation takes into account that assets will eventually become obsolete, worn out and/or of little value over a period of time.



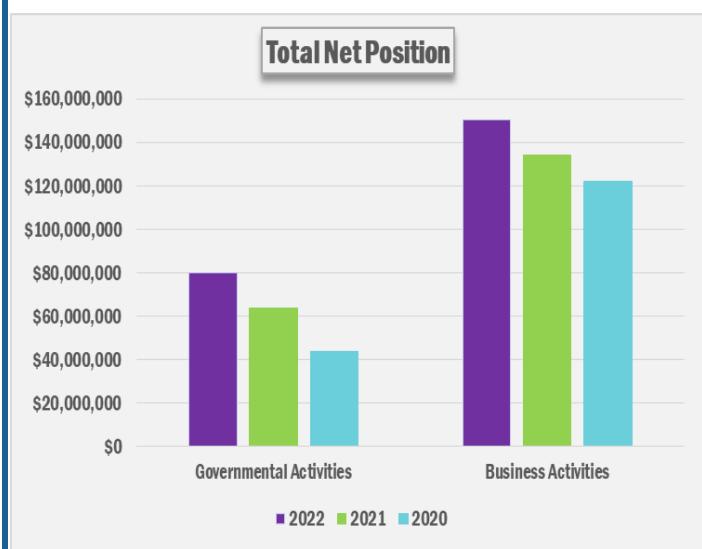
DEBT/NET POSITION/PROGRESS

Debt...

A brief description of the financing tools the City utilizes are listed below along with the total outstanding debt:

General Obligation Bonds: Long term debt that is first budget obligation bonds secured by the City's full faith and credit pledge	Balance, End of Year 12/31/2022
Governmental Activities	\$ 28,141,000
Business Type Activities	\$ 6,900,000
Total General Obligation Bonds	\$ 35,041,000
Revenue Obligation Bonds (voted): Revenue bonds are a category of municipal bonds supported by the revenue from a specific project	Balance, End of Year 12/31/2022
Governmental Activities	\$ 25,877,000
Total Revenue Obligation Bonds	\$ 25,877,000
Special Assessment Bonds: Long term debt that is issued to finance improvements for property owners, who then in turn must repay the City over a period of time usually through property tax payments	Balance, End of Year 12/31/2022
Governmental Activities	\$ 2,697,000
Total Special Assessment Bonds	\$ 2,697,000

Net Position...



	2022	2021	2020
Governmental Activities	\$80,143,076	\$63,777,656	\$43,709,115
Business Activities	150,685,706	134,202,578	122,093,734
Total Net Position	\$230,828,782	\$197,980,234	\$165,802,849

The statement of net position presents information on all of the City's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating. The increase in net position for 2022 indicates that the overall financial position is improving. Net position is categorized by activity type. Governmental activities include services largely funded through non-exchange revenues such as income and property taxes. Business type activities include services primarily funded through user charges, such as utility billings. The chart to the left and table above show the net position of the City of Middletown as of December 31, 2022.

Economic Outlook...

City staff has been working diligently on many exciting projects and improvements as capital infrastructure is the focus of current and short-term future goals for the City. The Central Avenue project and the Street Paving project should be completed in early 2023. Significant improvements to City Parks including new restroom facilities and Wi-Fi access in 6 of the largest parks are the first of many planned Park projects to come. A new multi-purpose Entertainment Facility near I-75 bringing ice-skating, shopping and other amenities is in the planning and development stage and 4 new Fire Stations are being built with construction to begin on the first two stations in 2023.

QUICK FACTS & STATS

The City of Middletown is located in Butler and Warren Counties

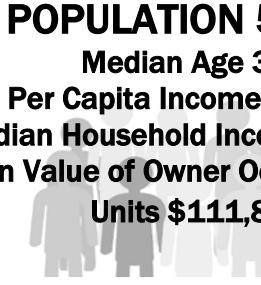


84.4% Butler County
15.6% Warren County


FIRE Responses 2,712
EMS Calls 10,397
Average Response Time 6.0 minutes


LABOR FORCE 22,000
EMPLOYED 20,900
UNEMPLOYED 1,100
UNEMPLOYMENT RATE 3.0%


109
TRAFFIC
LIGHTS

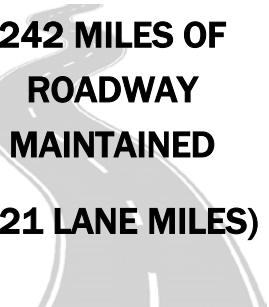

POPULATION 51,229
Median Age 38.7
Per Capita Income \$25,374
Median Household Income \$47,116
Median Value of Owner Occupied Housing Units \$111,800


34 PARKS
1 COMMUNITY CENTER


175,612 UNLINKED TRANSIT PASSENGER TRIPS


POLICE Calls for Service 48,288
Arrests 4,653
Traffic Accidents 939
Response Time for Priority Calls 5.6 minutes
Average Daily Jail Population 40


BUILDING INSPECTION
2,539 Permits
\$82,042,069 Valuation
6,497 Inspections


242 MILES OF ROADWAY MAINTAINED
(621 LANE MILES)

CITY OF MIDDLETOWN PRINCIPAL EMPLOYERS

Employer	Employees	Rank	Percentage of Total City Employment
Cleveland Cliffs Steel Co	2,974	1	14.2%
Atrium Medical Center	1,517	2	7.3%
Middletown City Schools	995	3	4.8%
Intelycare Inc	832	4	4.0%
CM Temporary Services Inc	718	5	3.4%
Kroger	684	6	3.3%
PAC Worldwide Corp	681	7	3.3%
Staffmark Investment LLC	579	8	2.8%
Onesource Employee Management	528	9	2.5%
City of Middletown	443	10	2.1%
TOTAL ESTIMATED CITY EMPLOYMENT	20,900		

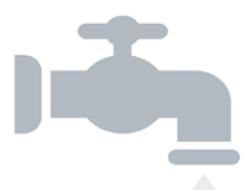
Data Sources:

City Income Tax Division

Ohio Labor Market Information (Total Estimated City Employment)


WATER
Average Daily Pumpage 11.26 million gallons
290 miles of Water Main




SEWER
Average Daily Flow 16.9 million gallons
394 miles of Sanitary & Storm Sewer Main

Meet the Managers...

Paul Lolli joined Middletown as a Firefighter in November, 1989. Paul has served the City in its Fire Department for thirty-four years, with the last eight of those being Fire Chief. He was appointed City Manager by Council in July, 2022 to continue serving the City and its citizens.

Paul earned his bachelor's degree in Science Education from the University of Dayton.

Nathan Cahall joined Middletown staff as the Finance Director in November, 2021 and was quickly promoted to Assistant City Manager in April, 2022. Nathan, who most recently served as the Village Administrator in Plain City, Ohio, also filled the Economic Development Director role for the city of Centerville, Ohio for ten years.

Nathan earned his bachelor's degree from the University of Dayton and master's from Ohio State University.



**One Donham Plaza
Middletown, Ohio 45042
Phone 513-425-7766**