CITY OF KETTERING, OHIO

Budget Document

Fiscal year January 1 – December 31, 2026

CITY OF KETTERING

2026 BUDGET
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CITY OF KETTERING

A WORD OF EXPLANATION

The budget is a financial plan for the upcoming year. It contains the City Manager's recommendations to the Mayor and Council for their review and adoption through the annual appropriation legislation that sets aside money for specific purposes in several different funds. Many of these funds are established by law with the intent to separately account for specific sources of revenue. Consequently, Council is restricted from using many of these funds for other purposes. The bulk of this document spells out these specific purposes, including departmental budgets, earmarked from each fund. The Budget Summary Section is intended to summarize the entire financial situation for the City, irrespective of funds.

A key element of this document is its use as a planning and policy tool in addition to the legal and financial control aspects normally associated with budgets. Each departmental budget contains commentary relating to that department's programs and objectives. Unless stated otherwise, each department is expected to continue to maintain its programs at current levels of service. Pages 13 through 16 provide a description of the financial structure of the city including the definition of the various fund types. Pages 17 through 21 provide a more thorough description of the budget process.

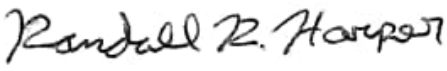
Thank you for taking the time to read this document. We want to make it as understandable as possible whether you are a citizen, Council member, City employee or an interested observer. Please call us at (937) 296-2401 if you have any questions.

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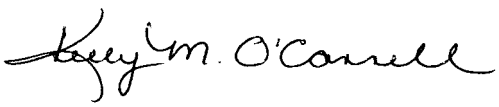
ACKNOWLEDGMENTS

We would like to extend our gratitude and appreciation to the many conscientious people in every department who have contributed so much time and effort to the preparation of their budget requests and this document. The Finance Department staff, the Administrative Services staff, and the City Manager's Office, in particular, are to be commended for their continuing dedication to producing a budget that meets the highest standards of professionalism and excellence.

Sincerely,



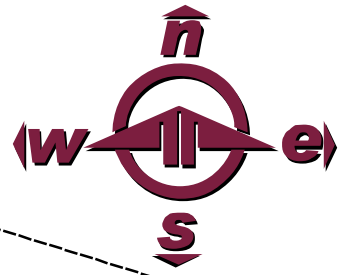
Randall R. Harper, CPA
Director of Finance

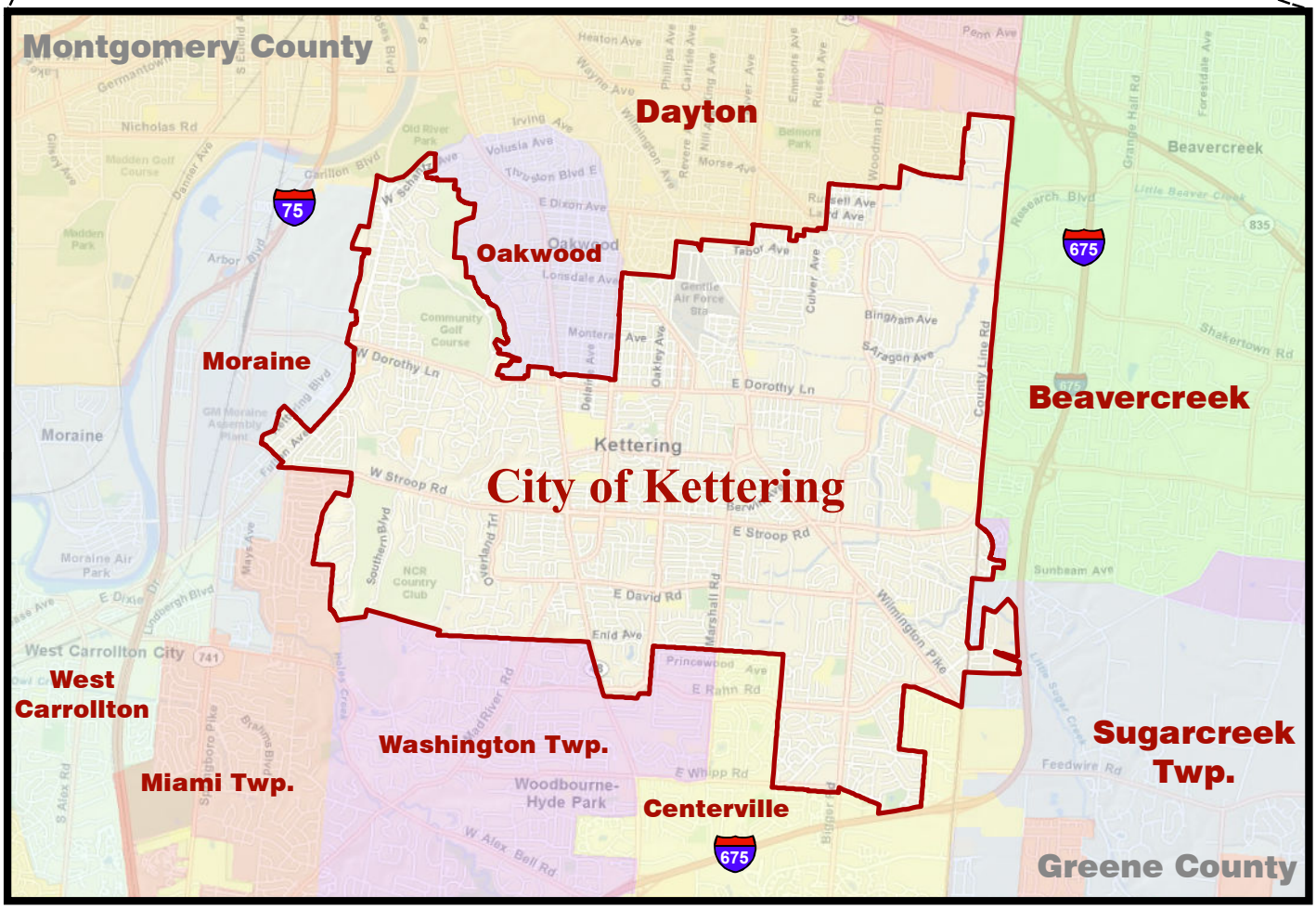


Kelly M. O'Connell, CPA
Budget Manager

City of Kettering, Ohio







CITY OF KETTERING
COMMUNITY PROFILE AND MISCELLANEOUS STATISTICS

Kettering, Ohio is known across the country as an innovative and well-run city. Kettering has everything you could want in a community – a fine school system, stable and healthy business environment, leisure activities for all ages, and terrific volunteers whose community spirit is contagious.



Kettering Government Center

We are proud of our outstanding City services and the City staff who work so hard to make Kettering a place you can be proud to call "home". It is only through the involvement of our residents – who help us set community expectations – that we are able to achieve this kind of excellence.

Kettering, Ohio, a community our residents and businesses are proud to call home.

HISTORY:
The earliest settlers in what is now Kettering were John Patterson (a forefather of NCR's John Patterson) and his brother James who came to the area in 1798. They settled on land near the Kettering/Beavercreek border near what today is the Kettering Business Park. In 1841, an expanding population generated the creation of Van Buren Township, a name that would stand for more than 100 years.

In November of 1952, voters of Van Buren Township approved the incorporation of the Village of Kettering, named for its most outstanding citizen, the famous philanthropist and inventor of the automobile self-starter, Charles F. Kettering. A special census in 1955 recorded the village population at 38,118, qualifying it for city status.

Kettering was proclaimed a city on June 24, 1955, by the Secretary of the State of Ohio. Voters approved adoption of a Home Rule Charter and Council-Manager form of government, which went into effect January 1, 1956.

CITY GOVERNMENT:
The City of Kettering operates under a Council-Manager form of government. The Mayor and six Councilmembers are elected on a non-partisan basis for four-year terms. One Councilmember is elected from each of the City's four districts. The Mayor and the two remaining Councilmembers are elected at-large. The Vice-Mayor is elected biennially by members of Council.

The City Council meets the second and fourth Tuesdays of every month–with some exceptions– at 7:30pm in the Government Center Council Chambers at 3600 Shroyer Road.

SCHOOLS:
Kettering is well known for its quality school system. Residents of the district are proud of their schools and have continually supported the district in both volunteer and financial capabilities. The Kettering City School District serves approximately 7,900 students pre-K through 12th grade, and has 12 school buildings, including one early childhood education center, eight elementary schools that serve kindergartners through fifth graders; two middle schools that serve sixth, seventh, and eighth graders; and a four-year high school.

Long recognized as one of the finest school districts in Montgomery County, the Kettering School District maintains a tradition of providing excellent educational programming and services.

RECREATION:
The City of Kettering Parks, Recreation and Cultural Arts Department is a Gold Medal Award-winner for the best recreation program in the country and one of a few - if not the only department nationally - to be accredited five times and win three National Gold Medals.

In addition to our recreational programs, Kettering offers 22 park sites. The parks system provides the perfect setting for a family picnic, a quiet stroll or an afternoon of fishing on a calm, beautiful pond. 12 public tennis courts, 12 pickleball courts, 43 baseball/softball diamonds, 18 football/soccer fields, 2 self-guided fitness trails, a BMX track and a skateboard park are available.

CLIMATE:
Kettering is in a moderate climate region. The highest elevation is 1,090 feet above sea level and the lowest elevation is 750 feet. High relative humidity during much of the year causes some discomfort to people with allergies. Temperatures of zero or below will be experienced in about four out of five years. Extreme temperatures are usually of short duration. The last occurrence of freezing temperatures in the spring is mid-April, while the average first occurrence in the autumn is late October. Cold, polar air flowing across the Great Lakes causes much cloudiness during the winter and is accompanied by frequent snow flurries.

TRANSPORTATION:
All neighborhoods in Kettering receive public bus transportation service from the Regional Transit Authority. For route information, call (937) 425-8300 or see iriderta.org.

Effective 2024, RTA announced a new router loop to serve Kettering residents. Route 28 is a 40 minute loop along Dorothy Lane, East Stroop Road and Sourthern Boulevard. City officials collaborated with the RTA to ensure the route serves several local corporations, businesses, hospitals, shopping centers, and the Recreation Center.

DATE OF INCORPORATION:	1955
LOCATION:	In Montgomery and Greene Counties, Ohio - five miles south of Dayton
AREA:	18.74 square miles (18.50 sq. miles in Montgomery County and 0.24 sq. miles in Greene County). School District-28 square miles
POPULATION:	57,862 (2020 census)
HOUSING UNITS:	27,786 (2020 census)
MILES OF STREETS:	250
SISTER CITIES:	Steyr, Austria and Kettering, England

BUSINESSES AND EMPLOYERS: Approximately 1,700

PRINCIPAL EMPLOYERS (2024):

	Employees	% of Total City Employment
Kettering Health	4,801	16.79%
Reynolds & Reynolds Company	1,498	5.24%
Kettering City Schools	1,157	4.05%
Alternate Solutions Health Network	811	2.84%
Solvita	696	2.43%
City of Kettering	561	1.96%
Kroger	420	1.47%
Amazon	400	1.40%
Eastman Kodak Company	320	1.12%
Total	10,664	37.30%

UNEMPLOYMENT RATE: 4.8% (August 2025)

MEDIAN HOUSEHOLD INCOME: $65,054
(US Census Bureau 2021 inflation adjusted)

FIRE PROTECTION:

Number of stations	4
Authorized number of firefighters and command staff	80

POLICE PROTECTION:

Number of stations	1
Authorized number of patrol officers and command staff	86

RECREATION AND CULTURE:

Number of parks	22 with 438 acres
Recreation complex square footage	153,512 sq. ft.
Number of libraries	2

TAXES:

Property Tax (residential)	$70.03 per $1,000 valuation
City Income Tax	2.25% of income earned

CITY EVENTS:

The City of Kettering sponsors several annual events that draw thousands of visitors. Below is a listing of several special events.

Go 4th! July 4th Celebration: Music, children's games, bingo, food, a spectacular fireworks display, all at Delco Park, 1845 E. Dorothy Lane.

Christmas Day Gathering: An afternoon of holiday activities on Christmas Day for folks who might otherwise be alone. Charles I. Lathrem Senior Center, 2900 Glengarry Drive.

Art on the Commons: A juried art show featuring the works of about one hundred artists is held each summer at Lincoln Park. Jewelry art, photography, sculpture and crafts are included.

Let It Snow! Mayor's Christmas Tree-lighting: Join us at Lincoln Park Civic Commons for the Mayor's annual Christmas tree-lighting. Free carriage rides, refreshments, and carolers are all part of this event.

Holiday at Home: Although the City of Kettering is a major sponsor for Holiday at Home, the annual Labor Day weekend celebration is the work of hundreds of volunteers throughout the area.

2025 CITY OFFICIALS

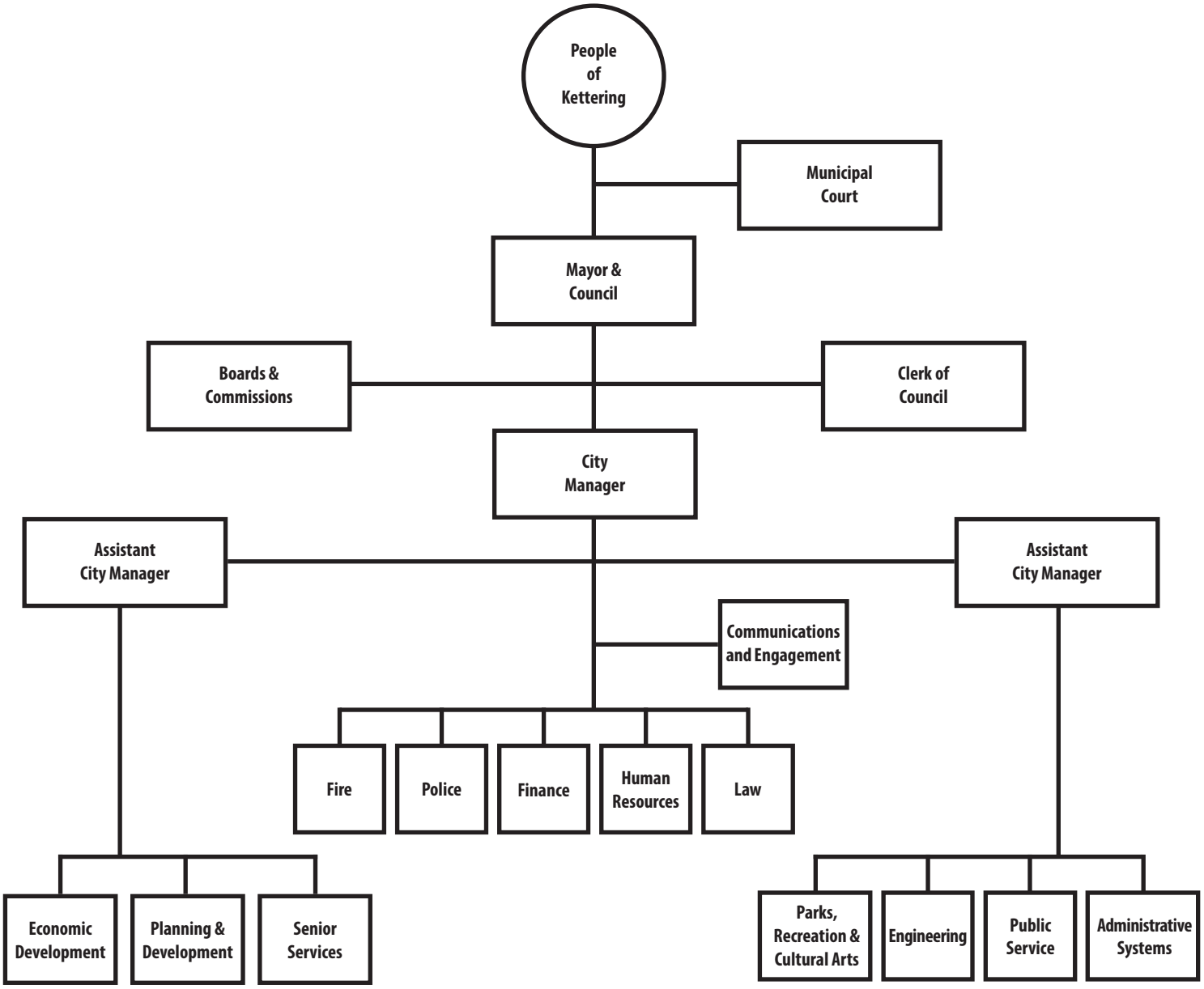
MAYOR AND COUNCIL

PEGGY LEHNER	Mayor	
JACQUE FISHER	Vice Mayor	At Large
JYL HALL (resigned August 2025)	Councilmember	At Large
LISA DUVALL	Councilmember	District 1
BOB SCOTT	Councilmember	District 2
SHANE SULLIVAN	Councilmember	District 3
BRYAN SUDDITH	Councilmember	District 4

CITY ADMINISTRATION

MATT GREESON	City Manager
STEVEN E. BERGSTRESSER	Assistant City Manager and City Engineer
BRYAN R. CHODKOWSKI	Assistant City Manager
DAVID J. DURITSCH JR.	Public Service Director
NANCY H. GREGORY (retired)	Finance Director
THEODORE A. HAMER III	Law Director
DREW MILLER	Administrative Systems Director
CHRISTOPHER PROTSMAN	Police Chief
MITCH ROBBINS	Fire Chief
THOMAS R. ROBILLARD	Planning & Development Director
JENNIFER A. SMITH	Human Resources Director
WILLIAM J. TSCHIRHART	Parks, Recreation and Cultural Arts Director

City of Kettering
2025 Organizational Chart



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Kettering
Ohio

For the Fiscal Year Beginning

January 01, 2025

Christopher P. Morrill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Kettering, Ohio for its Annual Budget for the fiscal year beginning January 1, 2025. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, 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.

FINANCIAL STRUCTURE

REPORTING ENTITY

The City of Kettering, Ohio, (the "City") is a home rule municipal corporation under the laws of the State of Ohio and operates under its own Charter. The current Charter, which provides for a Council/Manager form of government, was adopted in 1955 and has subsequently been amended.

The City provides various services including police and fire protection, parks, recreation, street maintenance, planning, zoning, and other general government services. The City does not maintain any utility or other operations that would require the establishment of enterprise funds.

The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) governmental organizations for which the primary government is not financially accountable, but for which the nature and significance of their financial relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, component units can be governmental organizations for which the primary government is not financially accountable, but for which the nature and significance of their financial relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. No separate government units meet the criteria for inclusion as a component unit.

BASIS OF PRESENTATION

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operation of each fund is accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures. A budget for each fund is presented in this document, except where indicated. The following funds are used by the City:

MAJOR GOVERNMENTAL FUNDS

GENERAL FUND: The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

STREET MAINTENANCE FUND: This fund accounts for the portion of gasoline tax and motor vehicle license fees restricted for maintenance of streets.

EMERGENCY MEDICAL SERVICES (EMS) FUND: This fund accounts for the emergency medical services reimbursement programs which seeks reimbursement for the City's fees and charges for emergency medical services from the recipient of the services or an agent. The net proceeds and revenues from this program are placed into this fund to be used for the City's Fire Department equipment or structures.

PARKS, RECREATION & CULTURAL ARTS FUND: This fund accounts for moneys received and expended for the Parks, Recreation and Cultural Arts Department programs and activities.

FRAZE PAVILION FUND: This fund accounts for moneys received and expended for the Fraze Pavilion Amphitheater operations.

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) PROGRAM: This fund accounts for grants received from the United States Department of Housing and Urban Development (HUD), for the HOME (Housing Opportunities Made Equal) Investment Partnership Act, and the Community HOME Investment Program (CHIP). Grants are restricted for various purposes designated by HUD. It is common for grant funding to be spent over multiple calendar years. Budget information presented for the CDBG fund is an estimate of funding to be carried over from the current year to the proposed budget year.

DEBT SERVICE FUND: The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general, special assessment and promissory note long-term debt principle and interest.

CAPITAL PROJECTS FUND: The Capital Projects Fund is used to account for the financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

NON-MAJOR GOVERNMENTAL FUNDS

STATE HIGHWAY FUND
CEMETARY FUND
POLICE PENSION FUND
DESC REUSE FUND
SPECIAL GRANTS AND PROGRAMS FUND

INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, or to other governments on a cost-reimbursement basis. Although internal service funds require no appropriation, we have included four internal service fund budgets because they represent separate organizational units of the City even though all of their costs have been charged back to the governmental fund types.

The audited financial statements of the City also include a private purpose trust fund, and custodial funds that are not included in this budget document.

While this Budget document presents a budget for each fund, the City's audited Annual Comprehensive Financial Report presents both Fund Financial Statements and Government-Wide Statements. These Government-Wide Statements include a statement of net position and a statement of activities.

Please see Page 16 for a description of the relationship between the City's funds and departments.

INTERFUND TRANSFERS

During the course of normal operations, the City has numerous transactions among funds, most of which are in the form of transfers used to move unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. The budget document generally reflects such transactions as transfers.

FUND BALANCE CLASSIFICATIONS

Fund balance is reported as restricted when constraints placed on the use of resources are either: a. externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or b. imposed by law through constitutional provisions or enabling legislation.

Fund balance is reported as committed when the City Council enacts legislation requiring specific revenues to be used for a specific purpose. The City Council can modify or rescind that legislation at any time through additional legislation.

Fund balance is reported as assigned when a revenue source is not previously restricted or committed but the Finance Director determines, in the Director's professional opinion, that the assigning of revenue is the desire or direction of City Council. This authority is given to the Finance Director through ordinance passed by City Council.

BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds are accounted for using a current financial resources measurement focus and are reported on the modified accrual basis of accounting. Revenues are recognized in the accounting period in

which they become measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period, which, for the City's purposes, is considered to be 30 days after year-end. Revenues considered susceptible to accrual are community development block grants, delinquent property taxes, income taxes and interest on investments. Property taxes levied before year-end are not recognized as revenue until the next calendar year. The fiscal year for which property taxes are levied at year-end in the State of Ohio is the succeeding calendar year.

Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for interest on general long-term debt, and on special assessment indebtedness collateralized by special assessment levies, which are recognized when due. Inventory and prepaid expenditures (principally prepaid workers' compensation insurance) are recorded in the governmental fund types and charged as expenditures when used. A portion of the fund balance is non-spendable in governmental funds for the amount of inventory and prepaid expenditures.

All internal service funds are accounted for on a flow of economic resources measurement focus. The proprietary fund type is accounted for using the accrual basis of accounting. Revenues are recognized in the accounting period in which they are earned and become measurable; expenses are recognized in the period incurred, if measurable, regardless of the timing of related cash flows.

BASIS OF BUDGET

The City, being a home rule municipal corporation, has adopted, through ordinance, GAAP (generally accepted accounting principles) as its budgetary basis. Basis of budgeting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the appropriation. All governmental funds are budgeted for using a current financial resources measurement focus and are reported on the modified accrual basis of accounting. This is consistent with the basis of accounting used in the city's audited Fund Financial Statements.

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary control in the governmental funds. Encumbrances outstanding at year-end are reported as restricted, committed or assigned fund balance for subsequent year expenditures. Unencumbered appropriations lapse at year-end, while encumbered amounts are re-appropriated in the following year's budget.

BUDGET ADMINISTRATION

An annual appropriations ordinance must be passed by April 1 of each year for the period January 1 to December 31. The appropriations ordinance generally controls expenditures at the level of personal services, operating expenditures, and capital outlay on a department level. Exceptions are the state highway fund, cemetery fund, police pension fund, DESC (Defense Electronics Supply Center) reuse fund, special safety grants and programs fund, community development fund, emergency medical fund and the capital projects fund, which are controlled at the fund level.

The following is a description of the process used to amend the budget:

- In situations where the object account does not exceed the subtotal; for example, operating expenses, adjustments can be made with the approval of the Finance Department.

- In situations where transfers need to be made between subtotals but are within the total department budget, adjustments require the approval of the Finance Department and the City Manager.

- If it is necessary to exceed the total allocation for the department, a resolution that provides for a supplemental appropriation must be passed by City Council. The request for this resolution requires the approval of the City Manager.

SUMMARY OF CHANGES FROM PROPOSED TO ADOPTED BUDGET

City Council adopted the 2026 budget on December 9, 2025. The budget was adopted as proposed, with the exception of the CDBG/CHIP programs.

The proposed CDBG/CHIP fund budget, as shown in this document, reflects estimated 2025 program year grant funding from the U.S. Department of Housing and Urban Development (HUD) that will be spent in 2026. It is common for grant funding to be spent over multiple years. The appropriation of new 2026 grant funding will take place after City Council approves, by resolution, an annual action plan for the program year; the City Manager submits the annual action plan to HUD; and the City receives notice of the annual award. This process will be completed mid-year 2026.

THE RELATIONSHIP BETWEEN FUNDS AND CITY DEPARTMENTS

The City of Kettering's organizational structure consists of departments performing various activities necessary for operations of the City, while the City's finances are reported in funds. For example, expenditures for the Parks, Recreation and Cultural Arts Department functions are reported in the PRCA Fund, the Fraze Operations Fund, the Capital Improvement Fund, as well as the Cemetery Fund.

The following table portrays the City's departments and the funds they use.

USE OF FUNDS BY DEPARTMENT

	FUND												
DEPARTMENT	General	Street Maintenance	PRCA	Fraze Pavilion Operations	CDBG	Capital Projects	State Highway	Cemetery	Police Pension	EMS	DESC ReUse	Special Grants & Programs	Internal Service Funds
Mayor Council	X												
Municipal Court	X											X	
Clerk of Courts	X											X	
City Manager	X				X								
Law	X												
Finance	X												
Administrative Support	X												X
Human Resources	X												
Planning & Development	X				X								
Economic Development	X										X		
Police	X								X			X	
Fire	X					X				X		X	
Engineering	X					X	X					X	
Communications & Engagement	X												
Other Cost Centers	X												
Streets Maintenance		X				X	X						
Parks, Recreation and Cultural Arts			X	X		X		X			X	X	
Information Services													X
Print Shop													X
Vehicle Maintenance Center													X
Facilities Maintenance						X					X		X

PRCA - Parks Recreation and Culturals Arts

CDBG - Community Development Block Grant Program

EMS - Emergency Medical Services

BUDGET PROCESS: OVERVIEW

FIRST QUARTER (January - March)

- The City Manager, Assistant City Manager, and Finance Staff meet to review prior year's financial results as presented in the audited Annual Comprehensive Financial Report.
- Department Directors evaluate the City's capital improvement needs and prepare budget requests based upon these needs. The capital improvement requests include projects related to transportation enhancements, roadway improvements, streetscape, drainage, parks, recreation & cultural arts, and other governmental facilities. For each project, the department director will identify the impact on the health and safety of the community, the environmental and aesthetic effect, the disruption and inconvenience, the effect on inter-jurisdictional relationships, and the impact on the operating budget in the short and long run.

SECOND QUARTER (April - June)

- The Mayor and Council may hold an annual retreat, including the City Manager and Assistant City Managers to discuss and reassess goals and objectives for the current and following year. The Department Directors discuss staff progress on strategic plan tactics. During 2024, the City Manager issued a Strategic Plan Implementation Guide for the Mayor, Council, and City staff to outline the steps from Strategic Plan to Action. Please see the Strategic Plan section of this document for more information about Spark Kettering, the collaborative process used to create the City's new Strategic Plan.
- The Finance Department distributes the prior year Annual Comprehensive Financial Report (ACFR).
- The City Manager, Assistant City Manager, & Finance Staff develop budget year financial targets.
- The City Manager holds a meeting with department directors to communicate the major areas of emphasis for the upcoming year and to discuss budget targets.
- Department directors involve their staff in reviewing city-wide goals & priorities for the upcoming year and formulate a specific departmental direction.
- The Budget Manager assembles all capital improvement requests previously submitted by department directors. These requests are evaluated with the City Manager, Assistant City Manager and department directors based upon the priorities established in the Strategic Plan. Through this process, a five-year capital improvement program is created.
- Department Directors prepare budget requests for capital equipment needs. The Vehicle Maintenance Manager and Information Systems Director provide assistance in the analysis of the city's vehicle and equipment needs.
- The Accounting Department prepares budget year estimates for internal service fund charge-backs and for telephone, utility and depreciation expenditures.

THIRD QUARTER (July - September)

- Departments assess financial and personnel resources needed to achieve stated objectives and desired service levels.

- The Finance Department provides budget guidance to all staff members with budget responsibilities. The Budget Manager supplies year-to-date financial information and special supplemental information to the departments to assist with their budget preparation for personnel, operating and equipment expenditures.
- Department Directors prepare current year operating estimates and budget year requests for personnel and operating needs. These budget requests are to be within the budget target guidelines established by the City Manager. The Budget Manager provides assistance to all departments in the creation of budget proposals.
- The Finance Department reviews significant proposed changes with the City Manager and may meet with each department individually to review, in detail, their budget proposals.
- The City Manager, Assistant City Manager, Human Resource Director, Finance Director and Budget Manager evaluate personnel requests and make decisions as to which requests will receive funding in the budget.
- The Budget Manager calculates the employee benefit budget for all personnel based upon approved personnel requests.
- The Budget Manager calculates a current year estimate for city-wide personnel expenditures.
- The Budget Manager calculates a current year estimate for city-wide capital improvement expenditures.
- The Budget Manager reviews departmental current year estimates and determines projects to be carried over to the upcoming budget year.
- The Budget Manager prepares current year and budget year estimates for all special grants and programs.
- Additional budget review meetings are held on an as-needed basis to review the capital improvement programs, personnel, operating, and equipment requests.
- The five-year capital improvement program is presented to City Council in a special workshop that is open to the public. Staff presents major improvement projects proposed for the next year. The upcoming year's program is incorporated into the budget proposal.
- The Finance Department updates and presents the long-range forecast, incorporating known changes in financial resources and capital improvement requests. The forecast is used to provide Council with an approximate level of future funding available for the implementation of goals.

FOURTH QUARTER (October - December)

- The Finance Director prepares revenue projections for the current year and budget year.
- The Budget Manager prepares budget summary schedules incorporating the Finance Director's revenue projections and all expenditure categories.
- The Budget Summary schedules are reviewed with the City Manager, Assistant City Manager and Finance Staff. Revisions may be made in order to meet budget target goals.
- The City Manager writes a Budget Message to City Council providing an overall summary of the proposed budget. Finance Department prepares the budget document that will be submitted to City Council for review.

- Public notice is provided for Council budget workshop meetings.
- Council conducts public workshops to review the City Manager's recommended budget for the upcoming year with copies of the budget document provided to the public and the media. The City Manager staff and Finance Department staff present budget details and provide analysis as requested.
- Council adopts, by resolution, the annual budget.

BUDGET PROCESS: CITIZEN ENGAGEMENT

Citizen engagement in the budget process may take the form of citizen surveys, the quarterly newsletter "Contact with Kettering", social media, and attendance at City Council workshops and Council meetings.

City Council holds workshops specifically dedicated to the budget. For example, the annual CIP Workshop, usually held the second Tuesday of August, is dedicated to discussion of the upcoming year's capital improvement projects. The Budget Workshop, held the first Tuesday of December, is dedicated to discussion of the overall City Budget.

City Council Workshops precede Council meetings and are open to the public. Please contact the Clerk of Council at (937) 296-2416, email KetteringMayorCouncil@ketteringoh.org, or check the City's website for exact times and locations.

City Council meetings are held the 2nd and 4th Tuesday of every month at 7:30 in Council Chambers in the City Government Center located at 3600 Shroyer Road. All City of Kettering Council meetings are televised live on Government Access channel 6 and are available for archived viewing on the City's website at www.ketteringoh.org.

In an effort to communicate clear, accurate details of how the City budgets and delivers services, a citywide Annual Report is published each summer. The Annual Report is published on the City's website.

Citizen engagement took center stage during the creation of the City's new Strategic Plan. "Spark Kettering" is the planning used for a collaborative approach to gain input and ideas from the public, residents, businesses and industry, service clubs, non-profit organizations, schools, City employees, and City-elected officials. Please see the Strategic Plan section of this document to learn more about Spark Kettering and the new strategic plan.

Citizen participation is also apparent in the development of the annual CDBG action plan submitted to HUD each year. Steps taken involve the emailing of community surveys to residents, sending questionnaires to local stakeholders and agencies, as well as in-person or phone consultations. Additionally, the Board of Community Relations engages with the community regarding community development needs such as fair housing, transportation, housing development, economic development for low to moderate-income residents, neighborhood development and more. The City holds two public meetings at the Kettering Government Center for the purpose of soliciting citizen comments. Announcements are published in the Dayton Daily News about the time and location of these meetings. An additional step the City has taken is to post public notices prior to submitting our Request for Release of Funds (RROF) at public libraries and at the Government Center with the hope that more citizens would be interested in making comments. Additionally, the survey which specifically asks about CDBG and CHIP programs is listed on the City's website and was highlighted in City's monthly e-newsletter in order that any resident can comment on how to use these funds to make the community better.

Budget Calendar 2025

January						
S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

Date	Task
10th	Distribute prior year budget documents and detail reports to all city departments
10th	Blanket purchase orders are calculated
24th	Apply for GFOA Distinguished Presentation Award
31st	Complete Local Public Agency cost tracking spreadsheets for Ohio Department of Transportation projects

February						
S	M	T	W	Th	F	S
						1
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23	24	25	26	27	28	

Date	Task
7th	Prior year purchase orders are closed and encumbrance budget is posted
14th	Calculate Economic Development commitment and Gas Tax assignment
28th	Department Directors begin compiling CIP requests

March						
S	M	T	W	Th	F	S
						1
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30	31					

Date	Task
11th	Carryover unspent grant budgets from prior year
20th	Establish target for Capital Improvement Program (CIP) budget
29th	Update budget template files

April						
S	M	T	W	Th	F	S
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Date	Task
4th	Calculate 1% for the Arts transfer
11th	Reconcile prior year actual to prior year estimate.
18th	Create online budget versions in Finance Budget system

May						
S	M	T	W	Th	F	S
				1	2	3
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Date	Task
2nd	CIP budget requests due to Finance Department
23rd	Capital Equipment requests due to Finance Department
26th - 30th	Internal Service Fund chargeback budgets due to Finance Department
30th	Performance Measures due to City Manager

June						
S	M	T	W	Th	F	S
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Date	Task
18th	Operating target set by City Manager
20th	Personnel Requests due to Finance Department
24th	CIP requests review with City Manager, Finance, Department Directors

July						
S	M	T	W	Th	F	S
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Date	Task
11th	Departments complete workload measurements
14th	Personnel request review with City Manager, Finance, Human Resources
17th	Health Insurance Fund review with Finance and Human Resources
18th	Current year CIP estimate draft
1st - 31st	Departments create current year operating estimates and proposed budget requests.
1st - 31st	Departments create 5-year capital equipment forecast

Budget Calendar 2025

August						
S	M	T	W	Th	F	S
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31						

Date	Task
8th	Current year CIP estimate is prepared
8th	Operating requests due to Finance
12th	Department Directors present Capital Improvement Program at Council Workshop
15th	Court and Clerk of Courts budget requests due to Finance
19th	Cemetery Fund requests due to Finance
22nd	Boards and grants budgets due to Finance
29th	PRCA budget requests due to Finance

September						
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Date	Task
1st	Annual Report is published and posted on the City's website
23rd	Long Range Forecast presentation to Mayor & Council
26th	Fraze Pavilion budget requests due to Finance
1st - 30th	Finance continues review of budget proposals

October						
S	M	T	W	Th	F	S
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Date	Task
3rd	Debt Service budget is prepared
10th	Revenue estimates are finalized
10th	Capital equipment review with Finance and Public Service staff
16th	Budget Review meeting with City Manager and Finance
24th	Cut-off for 2026 budget changes
27th - 31st	Final budget schedules prepared by Finance

November						
S	M	T	W	Th	F	S
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30						

Date	Task
3rd - 7th	Budget Message is prepared
3rd - 7th	Budget naratives are written
11th	City Manager presents preliminary current year estimate and budget year proposal at Council Workshop
12th - 14th	Draft budget is revised to reflect input from Council
17th - 21st	Draft budget document is printed
21st	Draft Budget Document is distributed to Council and made available to the public

December						
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Date	Task
2nd	Budget Workshop with Mayor & Council / Finance Presentation
2nd	First Reading of Personnel Ordinance
9th	Adopt Budget at Council Meeting
9th	Second reading of Personnel Ordinance
11th	Post budget to General Ledger
19th	Distribute CIP account numbers to departments
22nd - 31st	Final budget document is printed and posted to the City's website


CITY OF KETTERING

December 9, 2025

Honorable Peggy Lehner and
Members of Kettering City Council
3600 Shroyer Road
Kettering, OH 45429

Dear Mayor and City Council Members:

In accordance with Kettering City Charter, Section 5.3, I am pleased to submit the 2026 Budget for consideration by the City Council.

The annual budget is the City's most important policy document. Development of the budget involves each department evaluating operations, services and programs, reviewing revenues and expenditures and prioritizing needs for the upcoming year. The 2026 Budget reflects a continued commitment to exceptional services and infrastructure investments, balancing the maintenance of established amenities with strategic efforts to enhance our community's vitality.

PRIORITIES

STRATEGIC PLANNING

The City of Kettering has a history of focused strategic planning and aligning its budget to adopted goals, strategies, and tactics, as well as tracking ongoing success through performance and workload measures. In 2024, the City Council approved a new Strategic Plan to guide the City through 2029 with six goal areas and strategies to achieve them. Cross-departmental work teams developed detailed tactics to accomplish each strategy and are developing performance measures to ensure accountability and measure progress toward these ambitious objectives.

The 2024-2029 Strategic Plan consists of six goals:

1. **High-quality Services:** Provide high quality government services that are sustainable, effective, innovative, collaborative and respectful.
2. **Economic Opportunity:** Foster a healthy and diverse local economy that provides opportunities for employment, attracts new businesses, supports existing businesses and creates prosperity for the community.
3. **Engaged and Active Lifestyle:** A vibrant and welcoming community for all people, through activities, creativity and opportunities to be engaged.
4. **Livability:** A safe and livable community with a high quality of life, active transportation networks and housing options for all residents with opportunities for education, enrichment and engagement.
5. **Sustainability:** A healthy, sustainable environment where decisions are made with an understanding of how they will affect the environment, people and communities today and in the future.
6. **The Kettering Story:** An intentional and coordinated communication strategy sharing Kettering's many assets to a broad audience consisting of existing and potential residents, businesses, employees, visitors and decision makers.

Below is a high-level overview of each goal area and the various efforts made to realize the aspirations of the strategic plan:

GOAL 1 HIGH-QUALITY SERVICES

FISCAL STABILITY

The City Council is committed to fiscal sustainability and has established directives for allocating general fund dollars. It is important to balance conservative spending with quality service provision that meets the expectations of our residents and businesses. The City's fiscal strategy ensures that adequate revenues are available to fund vital services while also maintaining sufficient reserves to weather inevitable economic fluctuations. Regular financial reporting, including a Long Range Forecast and a five-year Capital Improvement Program (CIP) totaling $14.6 million for 2026, supports this goal.

Current year operating revenues must cover current year operating expenditures and debt service obligations. The CIP may be funded through utilization of reserves. Therefore, operating revenues must exceed operating expenditures each year, resulting in a positive operating margin and the ability to invest in both the community's physical assets and build a healthy financial reserve.

INFRASTRUCTURE

In addition to the 5-year CIP, the City has revamped its long-term capital equipment planning efforts, creating a new 5-year capital equipment plan to better forecast equipment costs, purchases and maintenance and to prepare for efforts to right-size the City's fleet of vehicles and equipment.

ORGANIZATIONAL EFFECTIVENESS

The City has recently implemented several organizational changes to align the organization with the strategic plan. In June 2024, the City of Kettering appointed a second Assistant City Manager to oversee Planning and Development and Economic Development aimed at increasing focused coordination and leadership of planning, community and economic development efforts. The existing Assistant City Manager assumes leadership over Parks, Recreation and Cultural Arts, Engineering, Public Service, and Administrative Systems. The City Manager oversees Finance, Law, Human Resources, Communications and Engagement, Police and Fire. Also in 2025, the Community Information Manager position was restructured to become the Communications and Engagement Manager, overseeing a team of five responsible for communications and volunteer programming. This change brings together individuals across the organization to foster a more intentional, coordinated communication strategy as outlined in the strategic plan. Effective 2025, the City created a dedicated Sustainability Manager position to advance our Sustainability efforts. A new Cybersecurity Analyst position will support the City in addressing risks of cybercrime, and a part-time Redaction Specialist will assist with body worn camera video requests. Partial funding was obtained through reductions in staffing due to attrition, including the positions of Human Resources Manager, Assistant Volunteer Administrator, Administrative Assistant and Engineer.

STRATEGIC COLLABORATION

Our comprehensive approach to government collaboration reflects decades of forward-thinking leadership and positions Kettering as a regional innovator in efficient service delivery. These partnerships enhance our high-quality services while maximizing taxpayer value through strategic resource sharing and operational efficiencies. Current initiatives demonstrate our commitment to collaborative and high quality services:

- Building inspection services to Oakwood
- GIS services to Washington Township, West Carrollton and Moraine
- Miami Valley Communications Council partnerships for street lighting, utility negotiations, fiber infrastructure, gas aggregation and electric aggregation
- Regional jail services for five jurisdictions through our Municipal Jail
- Law enforcement Special Response Team and Crime Suppression Unit participation
- Emergency building inspection backup services with Dayton and Montgomery County
- Public safety dispatch services for Miami Township
- Educational support through School Resource Officers, Crossing Guards and joint funding for counseling services
- Active leadership in regional Council of Governments, including the Miami Valley Technology Group (formerly Miami Valley Communications Council) and Miami Valley Risk Management Association.
- Participation in electric and natural gas aggregation programs and cooperative facility energy, streetlight, and supply purchasing efforts.

These partnerships represent more than cost savings—they embody our vision of regional leadership and our commitment to innovation that benefits all residents. By leveraging collaborative opportunities, we are building a stronger, more resilient community that can adapt to changing needs while maintaining the exceptional quality of life that defines Kettering.

TRANSPARENCY AND ACCOUNTABILITY

The 2026 Budget continues our commitment to transparency by funding the publication of the citywide Annual Report that details how tax dollars are used to enhance the Kettering community. The City of Kettering's fiscal stewardship is widely recognized due to the Finance Department's use of best practices in financial reporting and budget preparation. In 2025, our Finance Department again received the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for our 2025 Budget, and the Certificate of Achievement for Excellence in Financial Reporting for our 2024 Annual Comprehensive Financial Report (ACFR). This marks the 40th year for receipt of the Budget Award and the 43rd year for receipt of the ACFR Award. In addition, we again received the Ohio Auditor of State Award with Distinction for our 2024 ACFR.

GOAL 2 ECONOMIC OPPORTUNITY

SUPPORT A HEALTHY ECONOMY

Income tax accounts for approximately 76% of the City's general fund revenue; therefore, we must conduct an aggressive economic development program focused on job retention and creation. Kettering is home to a wide array of businesses. This economic diversity helps buffer the City from the effect of changes in any particular industry. During 2025, Kettering welcomed several new businesses and laid groundwork for future growth. Two key economic drivers are the Miami Valley Research Park and Kettering Business Park.

Miami Valley Research Park (MVRP) hosts two of Kettering's top five employers and has grown significantly since the City acquired over 300 acres of undeveloped land in 2017. The park has stayed true to its namesake with several businesses focused on research and medicine supporting more than 4,000 jobs and continues to attract new businesses while enabling expansion for existing tenants.

Solvita is the **s**econd largest Kettering employer in MVRP with 1,240 employees. It completed a $50 million 132,000 square foot addition in 2021, which more than doubled their facility size, and enhanced their processing, marketing, distribution, and supply chain capabilities. The company also acquired two buildings at Kettering Business Park, adding 400,000 square feet for warehousing and operational improvements. The acquisition and renovation of this building is expected to support continued growth, including at least 200 additional jobs. In 2025, Solvita announced the completion of "Project Sol Array", a large scale solar panel installation to help power the company's future growth.

Resonetics, LLC expanded in 2022 by adding 95 full-time jobs on 3 acres purchased from the City. They now employ 147 people at their 20,000 square-foot facility. The company acquired an additional 1.62 acres from the City in 2024 to support their expansion and continued job growth.

In 2020, **Industrial Commercial Properties (ICP)** acquired 5 buildings and 40 acres at MVRP, rebranding the space as Sixth River. Renovations and new amenities attracted numerous tenants, including a 150,000 square-foot building occupied by the United States Air Force in 2024. To support these efforts, the City funded a parking lot expansion to accommodate 600 cars.

In 2023, the City sold a 28-acre parcel to ICP for a planned 264-unit multi-family residential project. The goal of this project is to add a residential option to the Research Park, to support a large and diverse workforce. The Miami Valley Research Park Association updated its covenants and the City created our first Community Reinvestment Area (CRA) to guide and support this proposal. Site planning efforts are underway, with the "VC Flats" project permitting and groundbreaking anticipated in 2026.

In 2024, Kettering sold 9 acres at $55,000 per acre to the **Dayton Regional STEM School** for a new elementary facility. The 60,000 square-foot building will accommodate 400 students initially and create 25 faculty position. Construction was completed in 2025 and will expand education offerings in Kettering.

Kettering Business Park (KBP)**,** established in 1996 after the closure of Gentile Air Force Station, continues to thrive. KBP hosts PriMed Physicians, Alternate Solutions Health Network, Kettering Health Command Center, NanoSperse, an Amazon Fulfillment Center, Solvita and the Kettering Municipal Court. In early 2024, the City sought $2 million in State Capital Appropriations for improvements to KBP's Building 46. The City ultimately received $1.25 million to upgrade the building, which will help create 110,000 square feet of space for commercial use.

Kettering invested $1.2 million in 2025 to improve Governor's Place business park. The project, which focused on enhancing both functionality and appearance, included the repair and resurfacing of asphalt pavement along Governor's Place Boulevard. In addition, new brick paver crosswalks were installed, along with updated curb ramps to improve accessibility. The City repaired concrete sidewalks, drive approaches, and curbs to ensure a safer and smoother experience for all pedestrians and drivers. Medians received fresh landscaping to enhance the area's visual appeal, and the existing brick patio was reconstructed to provide a more welcoming and durable public space. These enhancements reflect our continued commitment to maintaining high-quality infrastructure and creating attractive, accessible community spaces.

Outside of the major business parks, many smaller businesses chose to call Kettering home in 2025. These include Citrus & Cinnamon Salon, Clothes That Work, King's Coin Shop, Nova Adventure Park, Ramos Ratliff Insurance Agency, Vacuum Concepts, and Zen Grill.

ATTRACTION AND RETENTION

The City Council commits $500,000 annually to economic development, focusing on business recruitment and retention, property acquisition and redevelopment. This support is crucial to maintaining Kettering's attractiveness to current and potential employers.

Incentives are another component of Kettering's economic development strategy. The Kettering Incentive Program (KIP) incentivizes growth in jobs and payroll by providing performance based incentives for companies relocating to or expanding in Kettering. The City also works with the Dayton Development Coalition and JobsOhio to secure applicable state incentives for new and growing companies.

REDEVELOPMENT

Revitalization programs developed initially for the Wilmington Pike Corridor have been expanded citywide to support job growth and greater reinvestment in our commercial corridors. The Demolition Program provides financial assistance to commercial and residential property owners to demolish structures and clear sites for redevelopment. The Façade and Site Improvement Program allows businesses to apply for a grant, up to $50,000, to assist properties in improving their physical appearance and conforming to City codes. During 2025, the City awarded grants for locations including 3618 Wilmington Pike, 3916 Wilmington Pike, 3550 Far Hills Avenue, 4055 Far Hills Avenue, 4086 Glenheath Drive, 2945 Glenmore Avenue, and 4070 Marshall Road.

The City has also demonstrated a commitment to supporting existing businesses and empowering entrepreneurs. The Microenterprise Education and Loan program provides technical business services, networking opportunities, and potentially forgivable loans to eligible Kettering micro-enterprises.

The City is collaborating with Kettering City Schools, the Schiewetz Foundation, the Kettering Development Corporation and COhatch to rehabilitate the historic Barnes building into a premier co-working, meeting, event, and community space. Once slated for demolition, the Barnes building will bring an exciting new dimension to Kettering's business landscape. This innovative shared workspace will serve as a dynamic hub for entrepreneurs, remote workers, freelancers and small businesses, providing modern amenities, flexible office solutions and collaborative environments that spark creativity and connection. COhatch's model goes beyond traditional office space—it creates vibrant communities where professionals can network, share ideas and build meaningful business relationships. This addition perfectly supports our economic opportunity and engaged and active lifestyle strategic goals by attracting innovative businesses, supporting entrepreneurship and creating a space where our community's creative and professional talents can flourish. The Barnes Building's transformation into this collaborative workspace represents precisely the kind of adaptive reuse and forward-thinking development that positions Kettering as a destination for modern businesses and entrepreneurial spirits, while honoring our community's rich history through thoughtful preservation and revitalization.

The City of Kettering has much to offer our businesses. Our quality of life is exceptional, our infrastructure and facilities are conducive to business retention and attraction, and the services provided by City staff are user and business-friendly. These strengths will carry us into 2026 and beyond.

GOAL 3 ENGAGED AND ACTIVE LIFESTYLE

PARKS MASTER PLAN

The City has allocated $200,000 for a comprehensive Parks Master Plan that will shape the future of parks, recreation and cultural arts in Kettering for generations to come. This transformative initiative will conduct a thorough assessment of our current recreational assets and community needs, creating a visionary roadmap

that seamlessly integrates parks, recreation programming and cultural arts opportunities. The master plan will establish innovative strategies to enhance our park system, expand recreational offerings and weave cultural arts experiences throughout our community spaces. Upon completion, this plan will guide strategic investments and programming decisions that will elevate Kettering's reputation as a premier destination for active living, creative expression and community connection.

CELEBRATING CITIZENS AND CULTURE

The Board of Community Relations (BCR), Sister Cities Committee, and community partners promote efforts to ensure there are equal opportunities and respect for all citizens of Kettering, as well as contests, promotions and events that celebrate the diversity of cultures and backgrounds in our community. In 2025 Kettering celebrated Juneteenth, continued the Spass Nacht festival, and held activities celebrating different cultures throughout the year.

ACCESSIBILITY

Our Compliance and Inclusion Manager, working alongside the ADA Advisory Committee, ensures that livability means accessibility for all residents. Recent enhancements include accessible swings in our parks and a universal changing table at the Kettering Recreation Complex, reflecting our commitment to creating spaces where every community member can thrive and participate fully in city life.

Our digital accessibility efforts are equally comprehensive, with the City actively working to bring our website and social media platforms into full ADA compliance. Through systematic audits, enhanced alt-text for images, improved navigation structures and screen reader optimization, we're ensuring that all residents can access vital city information and services online. This digital inclusion initiative reflects our understanding that true accessibility extends beyond physical spaces to encompass every touchpoint where residents interact with their city government.

GOAL 4 LIVABILITY

PLACEMAKING, COMMUNITY SPACES AND COMPREHENSIVE PLANNING

The City has embarked on a comprehensive land use planning initiative, developing a new Comprehensive Plan to chart a course for the next two decades. This collaborative effort, built on the foundation of the recently adopted Strategic Plan, engages residents, businesses and stakeholders to create a more livable community and to shape a vision for neighborhoods, economic development, mixed-use districts, public spaces and more. Community workshops and online engagement tools are actively gathering valuable input to ensure the plan reflects the needs and aspirations of the entire community.

In line with this proactive planning, the City has also made necessary adjustments to its zoning regulations. Recognizing the need to diversify business offerings and align with the emerging Comprehensive Plan, the Kettering City Council approved a 16-month moratorium on new gas stations and certain other businesses along commercial corridors in August 2024. This decision aims to create a more balanced business landscape and support the development of a more cohesive long-term vision for the city. The City is actively exploring the impact of evolving trends such as remote work on land use and future development. The City has also taken steps to refine its residential zoning standards, including updating reference materials for carports, porches, patios, decks and residential additions.

SERVICES FOR LIVABILITY

The innovative Youth and Family Community Resource Coordinator position—a collaborative investment between the City and Kettering City Schools, enhanced by Dor-Wood Optimist Club sponsorship—demonstrates our forward-thinking approach to addressing complex community challenges. At $54,000 annually for the City's portion, this partnership creates seamless support networks that strengthen families and advance our goal of fostering engages and active lifestyles.

Our renewed $126,000 annual commitment to youth counseling through South Community Behavioral Health, combined with our Partners for Healthy Youth initiative extending Positive Behavioral Intervention System (PBIS) principles community-wide, creates consistent, supportive environments where children can flourish. The "Responsible, Respectful, Safe" framework now extends beyond schools into all aspects of community life, reinforcing our livability strategic priority.

Five dedicated School Resource Officers provide essential education programs and build the positive community relationships that are fundamental to public safety and youth development, directly supporting multiple strategic goals while investing in our community's future leaders.

STRONG COMMUNITY

Our commitment to fostering high-quality services and enhancing livability shines through programs like the Neighborhood Pride Awards and Good Neighbors Program, which celebrate residents who actively strengthen our community. Our Community Development Division continues its legacy of providing transformative housing assistance by helping income-eligible Kettering residents with emergency repairs, comprehensive updates, lead abatement and homebuyer assistance that strengthens neighborhoods and builds community wealth.

National Make a Difference Day and community cleanups are just a few examples of what embody our vision for a strong community by mobilizing civic groups and volunteers to create lasting community improvements.

The City Council approved updates to the property maintenance code to address resident concerns about the condition of aging and poorly maintained properties. The changes streamlined violation notice procedures and clarified policy regarding bamboo, tall grass and inoperable vehicles to ensure more effective code compliance enforcement.

CONNECTIVITY

Kettering continues to lead the region in enhancing community bike and walkability. In 2025, the City completed 1,950 linear feet of new sidewalk on Stroop Road. The $592,000 project funded with $296,000 in federal funding closes a significant sidewalk gap providing a sidewalk on at least one side of Stroop Road, providing pedestrian access across the entire City from the western boundary with the City of Moraine to the Miami Valley Research Park on our northeastern edge.

The City successfully pursued grant opportunities, obtaining a commitment from the Ohio Department of Transportation (ODOT) for over $3,000,000 to fund two critical projects. Plans for 2026 include extending a bicycle path along the north side of Research Boulevard between County Line Road and the entrance to the Sixth River Office Park. The path will be constructed in advance of an ODOT funded bridge replacement project along the same section of Research Blvd scheduled for 2027. This pathway connects to the Iron Horse trail and provides bike and pedestrian access between the planned VC Flats apartments and the Sixth

River office complex. Funding for the bike path extension is provided 100% by ODOT. This bolsters our investment in the bike and pedestrian infrastructure in the Research Park, where in 2024, a new Research Park bike path connector was constructed, providing a link to the Iron Horse Trail on the east side of the Research Park that runs through Kettering into Centerville.

Additionally, the grant funds will support a significant improvement along Far Hills Avenue between Stroop Road and Dorothy Lane. The improvements, planned for 2027, will transform this vital corridor and enhance safety, walkability and accessibility. The project will implement a road diet design that eliminates one traffic lane and installs new street lighting funded by the Miami Valley Regional Planning Commission (MVRPC) and a shared-use path. “The Future of Far Hills” will provide safe and comfortable bicycle and pedestrian access between major commercial shopping areas and connect many civic assets, like the Barnes, Library, and Fairmont High School.

GOAL 5 SUSTAINABILITY

The City is committed to environmental sustainability and has established a Sustainability Advisory Committee to develop forward-thinking policies, educational programs, and initiatives to protect local environments and reduce carbon emission. The committee is now supported by a full-time Sustainability Manager who is accelerating our community-wide impact.

Our dynamic KetterGreen team, representing multiple city departments, has transformed operations by integrating green practices across city functions. From popular community events like Shred Day and EcoFest, to our daily programming, we're embedding sustainable practices that make environmental stewardship accessible and engaging for residents.

Whether residents are attending a park festival, participating in recreation programs or interacting with city services, they're experiencing our shared commitment to environmental responsibility. We are working to incorporate a sustainability perspective into our initiatives, ensuring that protecting Kettering's environment for future generations becomes second nature for our entire community.

GOAL 6 THE KETTERING STORY

INTERNAL AND EXTERNAL COMMUNICATIONS AND BRANDING

In addition to reorganizing to support the strategic plan goal of developing a more intentional and coordinated communication strategy, a $50,000 comprehensive branding study will unify Kettering's visual identity and messaging, creating cohesive communication that enhances our community's appeal to both residents and visitors. This strategic initiative will assess our current branding elements across all city touchpoints and develop consistent standards that reflect Kettering's unique character and values. The study will establish guidelines for signage, digital presence, printed materials and public communications that work together to create a polished, professional image. By aligning all visual and messaging elements under a unified brand strategy, this investment will strengthen community pride, improve wayfinding and accessibility, and ensure that every interaction with the City reinforces Kettering's reputation as an exceptional place to call home.

CHALLENGES

In developing the 2026 Budget, we must prioritize high-quality customer service and programming while addressing future needs. As we celebrate our successes, we must also prepare for significant challenges ahead.

LOCAL BUSINESS EMPLOYMENT CHALLENGES

In recent years, Kettering has faced significant financial impacts due to job losses from business closures, including the gradual closure of Tenneco Automotive's 600-employee facility at 2555 Woodman Drive in December 2023, and the pandemic-driven closure of two major call centers (Victoria's Secret and Synchrony Financial) as remote work reshaped workforce expectations.

While the City's fiscal stability and effective short-term strategies have helped mitigate the impact of these job losses, it is crucial for our long-term financial health to restore jobs to these and other sites. We are excited to see that the former Tenneco site's 940,000 square foot manufacturing facility has attracted significant owner investment in renovations and infrastructure improvements, generating interest from prospective manufacturing companies. Similarly, Solvita's acquisition and multi-phased renovation of the former Synchrony Financial building demonstrates confidence in Kettering's business environment and supports continued job growth.

Our comprehensive approach to economic opportunity includes the ongoing development of our Comprehensive Land Use Plan and the Miami Valley Research Park Master Plan—both designed to strategically guide future growth and attract innovative businesses that align with emerging economic trends. Most exciting is the planned residential development within our business park—a forward-thinking approach that addresses modern workforce needs by providing convenient housing options for employees. This innovative strategy recognizes that successful businesses require accessible housing for their workers, creating a competitive advantage that supports both our economic opportunity and livability goals. Through strategic land use planning and these integrated development approaches, we're not just recovering from recent transitions—we're building a more resilient, diversified economy that positions Kettering for sustained prosperity. We expect to maintain a positive budgeted operating margin in 2026, reflecting our community's strong foundation and strategic vision for the future.

WAGE INCREASES

The 2026 budget includes an across the board pay increase of 3.0% for non-organized full-time and regular part-time employees. Pay increases for organized employees are determined through contract negotiations and range from 2.50% to 3.0% for 2026.

STATE FUNDING REDUCTIONS AND MUNICIPAL TAX REFORM

State budget cuts first impacted the City in 2012, with reductions continuing annually. Consequently, the 2026 budget must account for ongoing revenue declines. We must critically evaluate our programs and services to maintain high service levels within these constraints.

The State of Ohio has mandated that local governments adapt to reduced funding levels. In comparison to 2010 levels, Kettering will realize cuts of $390,500 in 2025 and $380,500 in 2026 due to decreases in the Local Government Fund. Additionally, the elimination of the Ohio estate tax in 2013 removed an average of $3 million annually from our capital improvement funding.

Recent legislation, including House Bill 33 passed in July 2023, affects the administration of the City's municipal income tax, our primary revenue source. Changes include a revised apportionment factor for remote businesses and alterations to filing deadlines and penalties.

House Bill 5, signed in 2014, introduced significant changes to municipal income tax, aiming for uniformity but ultimately reducing tax revenues. By fiscal year 2024, Kettering experiences a $628,000 annual revenue shortfall due to these changes.

The City's current fiscal stability benefits from a citizen-approved income tax increase in 2006, which raised the rate from 1.75% to 2.25%. Additionally, we have consistently pursued efficiencies and spending reductions.

FINANCIAL FORECASTING

A crucial part of sound financial management is preparing a long-range forecast, a practice the City has followed for many years. At the September 23, 2025, Council Workshop, Finance staff presented its annual ten-year forecast to City Council and members of the public.

The City's forecast provides a high-level assessment of revenues, expenditures, and fund balance trends. Forecasts help us be proactive in developing strategies and making adjustments to future years' spending plans, if necessary. It is important to remember that the City's long-range forecast is not a prediction of our future financial condition. It is prepared based on assumptions and is a valuable tool that supports our focus on long-term strategic goals while maintaining fiscal sustainability.

The latest forecast shows the City is currently in sound financial condition, with a General Fund available balance of $56.3 million at year-end 2024. The balance is well over the $20.4 million minimum threshold of three months of operating expenditures and transfers. However, the forecast indicates that a few significant financial challenges lie ahead.

The forecast highlight shows that operating expenditures are growing faster than operating revenues. Additionally, the forecast projects the depletion of the City's estate tax fund by mid-year 2029. We have anticipated this event and have taken action accordingly. The City received a one-time $40 million estate tax settlement in 2013. Council passed legislation authorizing $3.0 million per year to support the City's capital improvement program. Effective 2025, the City will reduce its annual reliance on this fund from $3.0 million to $2.5 million. Simply maintaining existing infrastructure is the primary focus of capital plans for 2026 through 2030.

We must increase the operating margin to minimize the use of the General Fund balance for our capital program. It is unsustainable to continuously grow the annual usage of the General Fund balance for capital. To adapt, we must reduce expenditures, pursue additional economic development that generates more income taxes, increase charges, fees, or taxes, or implement a combination of these approaches. Adjustments must begin in 2026, be made each year of the 5-year forecast, and adjust to respond to economic reality.

We will evaluate the necessity of vacant positions, explore reducing staffing through attrition, assess the use and size of the City's fleet, and implement process improvement efforts to make City processes more efficient and cost-effective. It may become necessary to explore additional tactics, including adjustment of service levels. The goal is to keep expenditure growth in line with revenue growth so we can maintain fiscal sustainability and continue to provide an excellent level of services to our community.

FINANCIAL POLICIES

Diligent financial practices and policies are and will continue to be the norm in Kettering. Apart from the budget and operational priorities as outlined in the Strategic Plan, the City has several long-term budget policies and short-term goals that guide the preparation of the budget. Please note that the City is in compliance with its financial policies.

LONG TERM FINANCIAL POLICIES

REVENUE:

- The City will pursue aggressive economic development growth and maintain a diverse revenue stream to ensure future financial needs are met.
- Fees and charges shall be reviewed annually. Increases shall generally be consistent with inflation.
- Revenue projections for the upcoming budget year shall be prepared independently of expenditure projections to ensure an attainable and conservative forecast of estimated available resources.

EXPENDITURES:

- Departments will be challenged to increase productivity to maintain existing or improved service levels while keeping costs within the range of increased revenues.
- Capital improvements are limited by financial constraints and the City staff's capacity to effectively carry out the workload. Projects that leverage state and federal funds are given a higher priority.

DEBT:

- The City shall not issue long-term debt to pay for current operations.
- Terms of debt shall not exceed the useful life of improvements to be financed.

FUND BALANCE:

- A balanced budget means that the appropriations for any given year shall not exceed the sum of available cash balances, less reserves, plus revenues to be received during the year. The City’s goal, however, is not only to achieve a balanced budget, but to maintain an ending General Fund balance of not less than 90 days of operating expenditures and transfers.
- Current year operating expenditures and debt service obligations shall be covered using current year operating revenues. Long-term capital outlay items and some capital improvements may be funded from City reserves.
- The City’s excess cash shall be invested in accordance with the Investment Policy adopted by City Council. In general, this policy authorizes investments in obligations of the U.S. Treasury, agencies, and instrumentalities, commercial paper rated A-1 by Standard & Poors Corporation or P-1 by

Moody's Commercial Paper Record, corporate bonds rated A or better by Standard & Poors Corporation or Moody's Bond Rating, bankers acceptances issued by banks ranked nationally as being in the top 50 in asset and deposit size, repurchase and reverse repurchase agreements, money market mutual funds whose portfolio consists of authorized investments, and the state treasurer's investment pool. The policy states that no more than 20% of the City's investment portfolio will be placed with any particular issuer, and unless matched to a specific cash flow requirement, the City will not invest in securities maturing more than five years from the date of purchase. It has been the City's practice to invest in securities maturing no more than three years from the date of purchase, and to hold all investments until maturity.

SHORT TERM FINANCIAL POLICIES:

- The City's departments shall keep operating expenditures to not more than a 0% increase over the 2025 budget. Exceptions may be made for special projects, technology upgrades, and for inflationary increases in postage, utilities, and internal service fund chargebacks.

- The City's Parks, Recreation & Cultural Arts fund shall operate with a $10.0 million subsidy budget. A subsidy represents funding that must be transferred from the General Fund to cover the excess in expenditures over revenues in these funds. The Fraze Pavilion operations fund expenditures shall be budgeted at $500,000 greater than revenues.

- The Percent for Public Art Program will be funded through 1% of total Capital Improvement fund distributions. Annual funding for the "1% For The Arts" (sometimes known as "City Sites") program shall be calculated based upon the prior year's actual Capital Improvement Fund expenditures, net of external funding sources, reimbursements from other funds and debt proceeds. All artistic, promotional, preparation, maintenance and administrative expenses for the Percent for Public Art Program will be extracted from this budget. The funding calculation will be performed after prior year financial statements are prepared and audited. Each year's unspent balance shall be carried over to the next year's available amount. All project funding will be approved through City Council.

- In November 2013, the City of Kettering received a $40 million one-time estate tax distribution. Consistent with past practice, the funds were placed in the Capital Improvement fund. Council has directed the City Finance Director to commit the $40 million plus any accrued interest of the Capital Improvement Fund balance to be expended for future capital improvement projects. The amount will be expended for future capital improvements at a rate of $3.0 million per year through 2024 and then $2.5 million per year until the original $40 million plus accrued interest is exhausted.

- The proceeds of and revenues from the Emergency Medical reimbursement program are placed in a City of Kettering fund to be used for Fire Department equipment or structures to house Fire Department equipment or personnel. Authorized uses of such proceeds include, without limitation, the following: payment of principal and interest, and other costs of debt issued for such equipment or structures; reimbursement of the general fund for loans or advances for such equipment or structures, and payment of costs and expenses of administering and managing the program, including, but not limited to, contract services for program billing and collections.

GENERAL FINANCIAL POSITION AND FUND BALANCE DISCUSSION

The City remains in a healthy financial position with an available ending balance, for all funds, projected at $68.0 million and $60.3 million for 2025 and 2026 respectively. Revenue and expenditure estimates for both 2025 and 2026 represent conservative projections consistent with our past budgeting practices.

The estimated 2025 available year-end balance of $68.0 million for all funds is $6.7 million less than the 2024 ending balance. A fund balance decrease is expected in the General Fund ($3.3 million) due to the planned use of reserves for the Capital Improvement program. Fund balance decreases are anticipated in the Capital Improvement Fund ($3.0 million), Streets Maintenance Fund ($0.8 million) and PRCA Fund ($0.3 million) due to the 2025 expenditure of items, services and projects encumbered in 2024. The Fraze Pavilion Fund is expected to decrease ($0.8 million) due to the 2025 season's expenditures exceeding revenues and the encumbrance of 2026 season contracts in advance of the 2026 season. The Debt Service Fund is expected to decrease ($0.6 million) due to a change in the allocation of EMS revenues from the Debt Service Fund to the EMS Fund. The change in allocation methodology was necessary due to the accumulation of EMS revenues in the Debt Service Fund that was in excess of the amount needed for the Fire Station debt service. Other decreases are expected in the State Highway Fund, Cemetery Fund, and Debt Service Fund. A $2.0 million fund balance increase is expected in the EMS Fund due to the change in allocation of EMS revenues from the Debt Service Fund to the EMS Fund and proceeds from the anticipated sale of land originally purchased using EMS funds. Other increases are expected in the Special Grants & Programs Fund and in the CDBG Fund.

The budgeted 2026 available year-end balance for all funds shows a $7.7 million decrease from the estimated 2025 ending balance. Fund balance decreases are expected in the General Fund ($7.0 million) due to the planned use of reserves for the Capital Improvement program; in the Special Grants & Programs Fund ($0.3 million) due to the implementation of grants and programs with dollars received in previous years; and in the Fraze Pavilion Operations Fund ($500,000) for its annual operations.

The Capital Improvement Fund sees an annual $2.5 - $3.0 million reduction in committed fund balance. As described in the short-term financial policies, the City of Kettering received a $40 million one-time estate tax distribution in 2013. Consistent with past practice, the funds were placed in the Capital Improvement Fund. Council has directed the City Finance Director to commit the $40 million plus any accrued interest of the Capital Improvement Fund balance to be expended for future capital improvement projects. The amount will be expended for future capital improvements at a rate of $3.0 million per year until the original $40 million and accrued interest are exhausted. The annual usage amount is reduced to $2.5 million effective 2025. The usage of this estate tax funds reduces the amount of General Fund dollars needed to fund the annual CIP program.

The available ending balance for the City's General Fund alone, net non-spendable, commitments and assignments, is projected at $56.4 million and $49.6 million for 2025 and 2026 respectively. The City's General Fund operating margin is estimated at $0.3 million in 2025 and $1.0 million in 2026. This means that the City continues to cover its operating costs with current operating revenues.

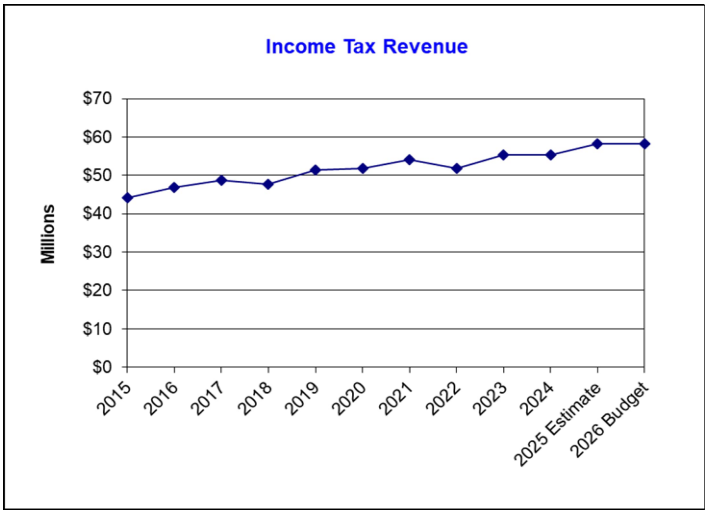
Each year since 2012, City Council has directed the Finance Director to commit $500,000 of General Fund balance to be expended for economic development purposes. The funds have been used to implement the Wilmington Pike corridor improvement plan and other economic development related activities and grants.

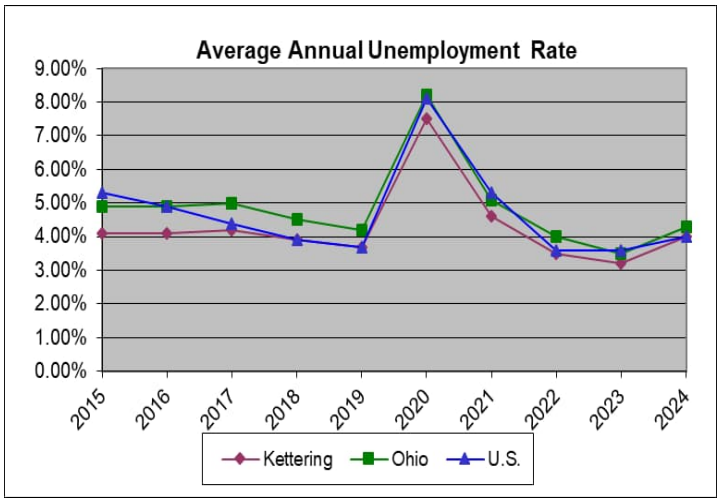
REVENUES

Year 2026 revenues for all funds are projected to be 2.2% less than estimated 2025 revenues, largely due to decreases in anticipated federal grants, investment earnings, and reimbursements. Additional decreases are expected in property taxes, state and local grants, fines forfeitures & settlements, and special assessments. Increases are anticipated in City income tax, charges for services, rental income and concessions. Gasoline tax, license fees and tax increment financing are expected to be status quo. Further discussion of all revenue categories is shown below.

MAJOR REVENUE SOURCES

Income Taxes: Approved by a vote of Kettering citizens, this is the City's largest revenue source. Earnings tax would better describe this revenue, as it is essentially a 2.25% tax on the payroll of employees working in Kettering or on the earnings of Kettering residents working elsewhere, except that a credit is given up to 2.25% if income tax is paid to another city. This tax is also applied to business profits. Income tax revenue provides a good hedge against inflation compared with most other City revenue, but it is more subject to swings in the local economy as evidenced beginning in 2020 due to the pandemic and the change to remote work for some employers.





Historically, Kettering's unemployment rate has run below the averages for the local area, the State of Ohio and the United States. Although the City has been impacted by the COVID-19 pandemic, the unemployment rate continues to run below those for Ohio and on par with the United States. The diversity of the City's employment base helps to diminish the impact of economic downturns.

The business base ranges from major employers headquartered in Kettering, to midsize companies specializing in technology or professional services, to smaller family-owned businesses.

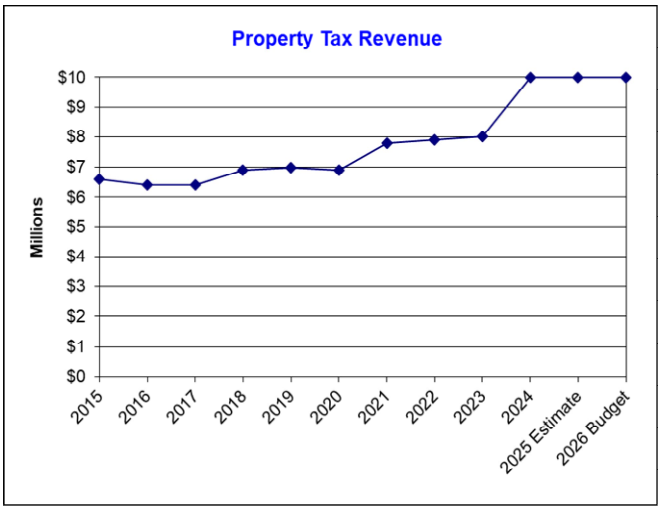
Kettering's largest employers include Kettering Medical Center (KMC) the flagship facility of the Kettering Health Network (KHN) and Reynolds & Reynolds. KMC employs more than 3,500. Recent additional KHN locations in the community include a state of the art command center in the Kettering Business Park (KBP), the On Demand Care Center in the Town & Country Shopping Center and Years Ahead Health Center on East Stroop Road focusing on senior care. In addition, KHN operates a physical rehabilitation center located on Far Hills Avenue, and the support services office for KHN physician's practice network and a training

center on Dorothy Lane in the Kettering Town Center. These facilities provide the community with exceptional access to high quality patient care and a wide array of healthcare employment opportunities in Kettering. Reynolds & Reynolds, a fortune 1000 company based in Dayton since 1866, is a market leader delivering information technology, software solutions and professional services that support automobile retailing. The company employs 1,390 at its Miami Valley Research Park campus.

While the City experienced significant loss of employment due to the pandemic and manufacturing reductions, Kettering has a wide range of industries supporting the local economy. The City's Economic Development Manager will continue to work on new employer projects and business expansions to further grow and diversify Kettering's business base.

Projected 2026 income tax receipts are expected to be 2.7% greater than 2025. Future years' income tax revenue projections have been adjusted for inflationary increases, as well as for anticipated changes in employment at various Kettering employers. *($1,502,000 increase over 2025)*

Property Taxes: Property taxes include amounts levied against all real, public utility and, prior to 2010, tangible (used in business) property located in the City. The tax is collected and distributed by the Montgomery County Auditor. Assessed values are established for real property at 35% of true value, for public utility property at 100% of true value and for tangible property at 25% of true value (excluding the first $10,000 of value). Property market values are required to be updated every three years and re-valued every six years. One mill represents $1 of taxes paid for each $1,000 of assessed valuation of property. The City's property tax revenues come from a voted 3.5 mill levy and an additional non-voted 2.5 mills as provided by state law. The remaining .52 mills is a voted bond levy for repayment of the debt on the Kettering Recreation Complex and other improvements to the City's parks. The levy was passed by a vote of the taxpayers in November 2008.



Property tax revenue projections are based on historical trends, with adjustments in revaluation and update years based on the results. A triennial reappraisal was completed in 2023 resulting in an average increase in Kettering's property values of about 29%. Actual 2024 receipts were about 25% higher than 2023. The next triennial update will be completed in 2026. Generally the receipts in the years between the triennial adjustments are relatively flat. *($198,000 decrease from 2025)*

OTHER REVENUE SOURCES (ALL FUNDS)

Tax Increment: This revenue source represents payments in lieu of property taxes that the City started receiving in 1993 with the first tax increment project for the repayment of infrastructure costs incurred by the City in the development of the Meijer retail and Hempstead Station business park areas. Beginning in 2003, the City began receiving additional tax increment revenue for property located in Governor's Place that will continue through 2030. The most recent tax increment project for the Prugh Woods housing development began generating additional revenue in 2019. The Meijer/Hempstead Station exemption expired in 2022. ($*1,000 decrease from 2025)*

Licenses and Permits: This revenue source results from the numerous license and permit fees related to new construction, reconstruction and systems additions and improvements (i.e., heating and air, electrical, plumbing) to residential and business units located in the City. Projections are based on historical information, ongoing knowledge by the City's Planning & Development Department regarding construction and renovation projects, as well as trends in permit requests and adjustments to the City's license and permit fee structures. *($9,000 decrease from 2025)*

Federal Grants: A primary source of federal grant revenue is the Community Development Block Grant (CDBG) Program. Revenues result from approved funding from the various federal agencies administering the programs. For 2025, the city also received federal Lead Grant funding through the State of Ohio. Other sources of federal grant revenue are STP, TA and CMAQ funding for roadway and transportation programs. In 2026, the City anticipates receiving $877,000 STP and $128,000 TA funding for improvements to Marshall Road. The City also expects $1,462,000 CMAQ funding for Phase 4 of traffic sign improvements. In addition, $714,000 is expected from ODOT for a pedestrian/bike path along a portion of SR 835. *($2,232,000 decrease from 2025)*

State & Local Grants: The City receives state and local grants for Parks and Recreation programs, Law Enforcement programs and other CIP projects. A primary source of state grants revenue is funding from the Ohio Public Works Commission (OPWC) for roadway or bridge improvements. However, the City does not anticipate receipt of OPWC funds in the upcoming year. In 2026, the City expects to receive a $16,000 grant for litter prevention from the Montgomery County Department of Environmental Services and a $40,000 grant for stair chairs from the Ohio Bureau of Workers Compensation. *($1,210,000 decrease from 2025)*

Homestead & Rollback: Property Tax Rollback and Homestead Exemptions are forms of property tax relief for which the State of Ohio reimburses local governments and schools. Ohio's landowners receive a reduction or "rollback" of 10% in total real property tax on non-business property and a 2.5% rollback in tax on the value of an owner-occupied home. The Homestead exemption allows eligible homeowners to exempt $25,000 worth of market value of their home from local property taxes. The State's biennial 2013-2015 budget phased out the rollback so that reductions will not apply to new levies enacted after August 31, 2013. The State budget also applies a means/income test to determine eligibility for the Homestead exemption. *($23,000 decrease from 2025)*

Local Government Fund: This revenue represents Kettering's share of the state sales tax distributed to area communities by Montgomery County. This revenue declined in the past several years as the state reduced allocations to municipalities. The most recent State Biennial Budget included increases in municipal allocations. Revenue projections are based on historical data and estimates from the State of Ohio Department of Taxation and Montgomery County. (*$10,000 increase over 2025*)

Gasoline Tax and Vehicle License Fees: This is the City's share of gasoline tax and vehicle license fees collected by the State of Ohio. This money is designated to fund street repairs and improvements as well as improvements to state highways within the City's borders. Beginning July 1, 2019, the State of Ohio's motor vehicle fuel excise tax increased by 10.5-cents for gasoline and 19-cents for diesel as part of the new State Transportation Budget. The additional taxes are expected to raise an additional $865 million in revenue statewide, which will be split 55/45 between the State of Ohio and local jurisdictions. Projections are based on historical data, trends, and information received from the State of Ohio. *(No change from 2025)*

Other Local Taxes: This is the City's share of vehicle license fees collected by Montgomery and Greene Counties from Kettering residents that is by definition a levied tax. *(No change from 2025)*

Liquor Permits: This revenue comes from liquor permits applied for in the City. Receipts in the past few years were lower due to the impact of COVID-19 on the operations of establishments with liquor permits but have now returned to normal levels. *(No change from 2025)*

Wireless 911 Tax: This revenue results from monthly surcharge fees paid to the State of Ohio by wireless phone users via cellular providers. The funds are remitted to Montgomery County and distributed by a formula based on 911 call volume to each Public Safety Answering Point (PSAP). Montgomery County significantly changed its funding distribution policy in 2024 by expanding the number of PSAPs eligible to receive funds and changing the previous population based distribution formula to one based on call volume. Both changes negatively impacted Kettering's funding allocation. Offsetting this impact is the State's planned surcharge fee increase from $0.40 to $0.60 effective October 2025 for Next Generation capabilities. *($75,000 increase over 2025)*

County Shared Revenues: This revenue is the City's share of the County Motor Vehicle License Tax (Permissive Tax). The tax is applied at a rate of $5.00 per motor vehicle registered and located within Montgomery County. The City then receives its share of those revenues to be used for paying all or part of the costs in planning, constructing, reconstructing, improving, maintaining and repairing highways, roads and streets designated as necessary or conducive to the orderly and efficient flow of traffic within and through the County. Historical data is used to project future years' revenues. *($6,000 decrease from 2025)*

Charges for Services: Close to 76% of these revenues are generated by recreation services and Fraze Pavilion performances. Revenue projections are based on information regarding programming and expected activity levels developed by the City's Parks, Recreation & Cultural Arts Department (PRCA) and on revisions to the fee structure. Also included in Charges for Services are fees for emergency medical services performed by the City's Fire Department. Fees charged for EMS medical runs were increased mid-year in 2023 to align with the current market. *($1,478,000 increase over 2025)*

Fines, Forfeitures and Settlements: General Fund revenues result from the fines and court costs charged for the cases handled by the Kettering Municipal Court. This Court prosecutes traffic offenses, misdemeanors and small claims for the City and three surrounding communities. All other cases are handled by Montgomery County Common Pleas Court. Revenue projections in the General Fund are based on the current fees established by the Court and the projected caseload. The Special Grants and Programs Fund revenue represents a set amount of grant money established by the State of Ohio to be used by the Court for computer system hardware and software purchases. This line item also includes OneOhio Opioid settlement monies. *($82,000 decrease from 2025)*

Investment Earnings: This revenue results from the investment of the City's excess cash in accordance with the City's Official Investment Policy. Revenue projections are based on current and projected cash balances available for investment and expected returns. This revenue is also impacted by the accounting adjustment required by GASB 72 to present investment holdings at their fair market value at the date of the City's financial statements. This results in unrealized gains or losses as the City holds all investments to maturity. The GASB 72 adjustment combined with the fluctuations in interest rates creates volatility in this revenue source. *($824,000 decrease from 2025)*

Rental Income: Close to 89% of rental income is generated by the rental of sports equipment and facilities through the Parks, Recreation & Cultural Arts Department, including the Fraze Pavilion. These revenues are projected using historical data, trends and information from this department. Leases and subleases for various City properties and cell tower generate the remaining income. *($216,000 increase over 2025)*

Special Assessments: This revenue is from street improvement and sidewalk assessments paid by the residents of Kettering when certain improvements are made in their neighborhoods. Revenue projections are based on the assessments currently on the books for past projects as well as future projects planned in the City's Capital Improvement Program that are expected to be assessed against property owners. Property owners receive advance notification of special assessments from the City and can either make payment in full to the City or elect to pay installments via property tax bills. *($62,000 decrease from 2025)*

Concessions and Sponsorships: This revenue is generated from concession sales made at Fraze Pavilion performances, the Kettering Recreation Complex, and at various recreation events throughout the City. Revenue also comes from sponsorship money received from various businesses used to underwrite Fraze performances and recreation activities. Revenue projections are based on historical data and expected activity levels for the recreation complex and for Fraze Pavilion performances determined from information from the Parks, Recreation & Cultural Arts (PRCA) staff. *($649,000 increase over 2025)*

County ED/GE Grants: This is a revenue sharing program among a number of communities in Montgomery County. Money from the program is distributed to the communities for economic development projects after applications for funds are filed and a board of local officials for the jurisdictions reviews and approves the projects. No grants have yet been awarded for 2026. *(No change from 2025)*

Reimbursements and Miscellaneous: This revenue is generated from multiple sources. The General Fund portion includes reimbursement for hours worked by Planning & Development employees on Community Development Block Grant programs and by Engineering Department inspectors on federally funded roadway projects. The Kettering School District reimburses the City for a percentage of the School Resource Officers' salaries and for a portion of the annual school crossing guards program costs. The County reimburses the City for a percentage of salaries of the Municipal Court judges and the Clerk of Court. Miami Township reimburses the City for salaries of three dispatchers and overtime in exchange for providing dispatch services. Other reimbursements are related to the sale of immaterial City assets and miscellaneous receipts such as rebates from the City's property, casualty and liability insurance pool as prior loss years are closed or the occasional rebate from the State Bureau of Workers' Compensation. The Street Maintenance Fund portion is reimbursement due from Montgomery County for road repairs the City performs on behalf of the County. The Capital Projects Fund portion relates to reimbursements from outside entities for certain capital improvements made by the City. Projections are based on historical data and trends adjusted for specific information we obtain from the various miscellaneous revenue sources. The 2025 receipts include anticipated insurance proceeds for the 2024 Rosewood Arts Center flood damage, the 2024 Parks Maintenance barn fire, and the 2025 State Farm Park playground fire. (*$1,509,000 decrease from 2025)*

OTHER FINANCING SOURCES AND USES

Other financing sources are generally comprised of proceeds from the issuance of debt, from the sale of properties previously acquired through the Community Development Block Grant's (CDBG) purchase rehabilitation program, and from the sale of other city-owned assets.

During 2024, $400,000 was received from the sale of city-owned land at Miami Valley Research Park to Dayton Regional STEM School for an elementary school expansion. Also during 2024, the City recorded a $1,623,000 Other Financing Source - Inception of Lease for a 5-year contract for body-worn cameras and Taser equipment for the Kettering Police Department. For 2025, the City anticipates approximately $376,000 in proceeds for the EMS Fund from the anticipated sale of property next door to Fire Headquarters and sale of an Engine. . The sale of equipment and vehicles through auction will generate an estimated $131,000 in 2025 and $55,000 in 2026.

OPERATING EXPENDITURES

Operating costs (all funds) for 2026 are proposed at $91.9 million compared to an estimated $93.1 million in 2025. The total 2026 Operating budget (Personal Services, Operating Expenses and Capital Outlay combined) is 2.0% greater than the original 2025 operating budget.

Proposed 2026 personal services alone are 3.4% greater than the original 2025 budget. The 2026 budget includes an across the board pay increase of 2.50% Firefighters and Fire Captains, a 2.75% increase for AFSCME employees, and 3.0% for all other full-time and regular part-time employees.

Please refer to pages 101 – 103 in the Budget Summary Section for detailed information on changes in positions and full time equivalents.

In 2026, the City will keep a High Deductible Health Insurance Plan (HDHP) with United Healthcare. The City moved from a fully funded plan to a self-funded plan in 2012. This allowed us to take greater control of our health insurance data and work more effectively with employees to reduce health insurance costs. The 2026 budget includes an 11% increase in premium costs after a 7% increase in both 2024 and 2025. Employees will continue to pay 17% of health insurance premiums and pay 35% toward their HSA contributions. The City's contribution into employees' HSA accounts remains at 65% of the deductible amount.

Employees do have an opportunity to "earn back" additional HSA funding by participating in the City's wellness program. The Employee Wellness Program has been successful in encouraging employees to adopt healthier habits. In addition to the current high deductible health plan, the City offers an additional plan, termed Silver, in order to offer employees individual plan options and to ensure compliance with the Patient Protection and Affordable Care Act (known as PPACA or National Health Care Reform).

Estimated 2025 operating expenditures, exclusive of personnel and capital outlay, include several notable expenditures.

The City entered into an agreement with the Montgomery County Board of Commissioners to administer $750,000 in Lead Safe Ohio Program funds to provide lead safe renovations, lead abatement, and lead mitigation activities for homes, congregate care settings and child care facilities built before 1978. While the program began in 2024, the majority of expenditures will take place during 2025. Estimated 2025 operating expenditures also include a $1.4 million encumbrance for 2025 - 2028 upgrades to Police mobile and body cameras, Tasers, and related software. Other notable expenditures include comprehensive planning services ($127,000), façade/demolition grants ($500,000), PRCA master planning/community engagement services ($199,000) and Kettering re-branding services ($55,800).

Proposed 2026 operating expenditures, exclusive of personnel and capital outlay, are 1.4% less than the original 2025 budget.

As part of the 2026 budget planning process, departments were asked to keep operating requests, excluding personnel and capital equipment, to not more than a 0% increase over their 2025 budgets with exceptions for inflationary increases in postage, utility costs and Internal Service Fund charges. Also exempt from the targets were specific one-time costs and new initiatives. Of note are planned Energy audit services ($50,000), process improvement consulting ($50,000) and replacement fitness center equipment ($220,000).

The proposed 2026 capital outlay of $2,999,600 is a reflection of a new 5-year planning process for the upgrading and right-sizing of the City's fleet and technology systems. Department directors were tasked with creating a forecast of significant capital needs over the next five years. This exercise is an extension of the City's long-range forecasting efforts that will allow a proper review of future vehicle and technology systems and determine future funding plans. Planned purchases for 2026 include routine replacements for patrol vehicles, pickup trucks, dump trucks, and trailers. Also included is a replacement medic carried over from 2025, dispatch console and site controller, skid steer, swap loader, and public safety portable radios.

The City's goal regarding expenditures is that debt and operating costs, with a few exceptions for long-term capital outlays for special projects, should be covered by current revenues. The Citywide current operating revenues are anticipated to exceed expenditures related to operations and debt by $2.4 million in 2025 and by $1.8 million in 2026. The General Fund operating margin alone is anticipated to be $0.3 million in 2025 and $1.0 million in 2026.

CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Expenditures include expenditures related to the acquisition, expansion or rehabilitation of the City's physical plant and infrastructure. Each proposal is evaluated according to its impact on achieving tactics in the strategic plan, as well as its long run and short run cost effectiveness. Some projects are approved because they show a significant savings resulting from the investment, while others are necessary to improve the quality of life in the community.

The Capital Improvement Program (CIP) continues to be a high priority for City Council. The CIP proposed for 2026 is $14.6 million. When combined with estimated 2025 expenditures of $18.1 million, the two-year total of $32.7 million reflects City Council's strong commitment to rebuilding and maintaining the community's neighborhoods, infrastructure, roadways, fire & police stations, and recreational facilities.

The 2026 Capital Improvement Program comprises a variety of projects ranging from roadway, traffic signal, and playground improvements to the usual resurfacing, and curb replacement programs.

The $14.6 million plan includes $8.3 million in roadway improvements alone, leveraging the City's investment with $3.2 million from outside sources. Planned roadway projects include improvements to Marshall Road from David Road to Wilmington Pike; Display Lane; Parklawn Drive; and Whipp Road from Millshire to Oak Valley.

The 2026 plan also includes Phase 4 of Traffic Signal Replacements, the construction of new pedestrian & bike pathways, new pavers at Polen Farm, and replacement playground equipment and surfacing materials. Facility improvements include upgrades to the Parks Maintenance Center campus.

Please refer to pages 183-190 (Capital Improvement Fund — $14,273,000) for a detailed look at the proposed projects and their related impact on operating costs. Capital improvement expenditures are also budgeted in the Cemetery Fund ($40,000), Fraze Pavilion Contributions Fund ($189,000), and the Community Development Block Grant Fund ($125,000).

DEBT

In accordance with national accounting standards, we are showing debt transactions on a gross basis. Although we have additional debt capacity under State law, it is our policy that a conservative financial approach dictates not issuing debt up to the City's legal debt limit. This allows us to keep capacity in reserve against an uncertain future or a catastrophe. This approach also allows for a manageable annual debt service level.

During 2015, the City issued $17.7 million general obligation debt. $2.2 million of the bond proceeds were to advance refund the City's Series 2005 Court Facility bonds. The original debt was used to renovate existing space at the Kettering Business Park to provide a new location for the Kettering Municipal Court. The new facility provided for more modern and updated court space, offices, and security. This portion of the issuance matured December 1, 2024.

The remaining $15.5 million partially financed the construction of four new fire stations as part of the City's Fire Station Improvement Plan. A percentage of the Emergency Medical Service (EMS) billing revenues are allocated to the Debt Service Fund to pay $1,052,000 in annual principal and interest on the $15.5 million debt issuance. This means that no general fund dollars are needed for debt service on the fire station bond issuance.

In late 2019, the City redeemed the voted PRCA Improvement Bonds, issued 5-28-09, and issued new debt for the remaining par balance at lower interest rates, generating an estimated $635,700 net present value savings to the City's taxpayers. The debt issuance provided significant updates to the Kettering Recreation Center's indoor facilities and outdoor waterpark, and improvements including new playground equipment in each of the City's parks.

In February 2021, the City issued $8.3 million in general obligation bonds to finance the Police Station Improvement project. Funds allowed for the expansion of Police headquarters with the addition of a second story and significant renovations to the remainder of the space to meet the needs of a modern police department.

In 2022, the City received a $238,000 0% loan from the Ohio Public Works Commission (OPWC) for the Ridgeway Road Bridge reconstruction project. The bridge carries Ridgeway Road over Dorothy Lane and provides space for vehicles, bicyclist and pedestrians.

In 2023, the City entered into a five-year $1.8 million lease of 87 body-worn cameras, 87 Tasers and 30 fleet camera systems for the Kettering Police Department. Debt service payments are planned for 2024 through 2028.

We continue to receive excellent bond and note ratings from the national rating services. Our bond rating from Moody's is "Aa1" (this was upgraded from "Aa2" in 2015). Please refer to pages 104-106 for the debt statements and a summary of the City's debt policy and legal debt margin.

MODIFICATIONS

The City's revenues are a direct function of the health of the local economy. The 2026 budget has been prepared using our understanding of the current employment conditions. While I hope to see no adverse change in the corporate structure of the community, it is prudent to be conservative with revenue projections. City staff will closely monitor revenues during 2026 and will be prepared to make recommendations to modify the budget as necessary.

BUDGET PROCESS

The City's budget process is perhaps, the most important process we facilitate in a given year. It represents a continuing cycle of reviewing long-range goals and objectives, planning, facilitation, and evaluation. A detailed explanation of our budget process is on pages 17 - 19.

This budget document is the product of hard work, collaboration and cooperation. Kelly O'Connell, the City's Budget Manager, with the advice and support from Randall Harper, Acting Finance Director, facilitated this process by reviewing budget requests, meeting with department directors and me, making cuts where appropriate and developing a final document within the guidelines established by the City's Strategic Plan.

We have an exceptionally strong financial management team. The financial capabilities within our Finance Department will assure maximized cost effectiveness and fiscal accountability in all areas.

I am thankful for our city staff and their commitment to providing outstanding customer service to our Kettering residents and businesses. Our City departments, each award winning and known for excellence throughout the state, are made up of caring, dedicated professionals who love working for our citizens.

It is a privilege to submit the 2026 budget document for your review. We greatly appreciate your service to our community and thoughtful consideration of this proposal.

Sincerely,



Matt H. Greeson
City Manager

STRATEGIC PLAN

Strategic planning is a best practice that allows the City to be proactive in preparing for the future. In 2023, the City of Kettering embarked on an ambitious citywide initiative to create a new five-year strategic plan. The process was dubbed “Spark Kettering” as a nod to the City’s namesake, Charles F. Kettering, who famously invented the automobile self-starter.

The City engaged a professional partner, Planning NEXT, to facilitate the engagement process and plan development. The City sought extensive input from the community, Council members, City staff, and other stakeholders. A steering committee was formed with diverse representatives from a variety of neighborhoods, professions, ages and more. The Spark Kettering website was created to keep our community updated with the multiple opportunities, both online and in-person, to provide input and be involved in the plan’s creation.

After several rounds of engagement throughout 2023, the strategic plan framework was created. It is organized by hierarchal elements of vision, mission, values, goals, and strategies. On April 4, 2024 City Council passed Resolution No. 11063-24 to approve and adopt the plan. The City Manager was given direction to develop an implementation plan that will outline specifically what action the City will take over the next five or more years to fully realize the goals and strategies of the Strategic Plan.

In June, 2024, the City Manager developed an implementation guide outlining seven steps from Strategic Plan to Action.

Plan Development Stage
1. Establish Goal Teams/Review Purpose, Ground Rules and Roles
2. Clarify Goals and Strategies
3. Identify Tactics
4. Council and Manager Review and Cross-Goal Prioritization

Plan Management Stage
5. Implementation Steps
6. Develop Performance Measures
7. Management and Reporting

Throughout summer and fall of 2024, City staff worked to progress through the implementation guide’s steps. Goal Teams for each of the six goals were assembled consisting of City leadership, managers, and Council liaisons. Each team discussed the goals and strategies to ensure shared understanding of the statements and spent significant effort identifying tactics for each goal strategy.

During 2025, meaningful performance measurements were identified to monitor achievement of plan goals. These will help the City monitor and report its progress toward achieving the larger goals and strategies. The 2026 budget document presents these new tactics and performance measurements. Data for additional years will be will be reported as the plan is implemented.

Please see the Implementation section of the Strategic Plan for tactics and performance measures.

City has already made strides in fulfilling plan goals. During 2024, several organizational changes were made to align with the Strategic Plan. These include the hiring of a second Assistant City Manager, the creation of a dedicated Sustainability Manager, and the formation of a new Communications & Engagement team.

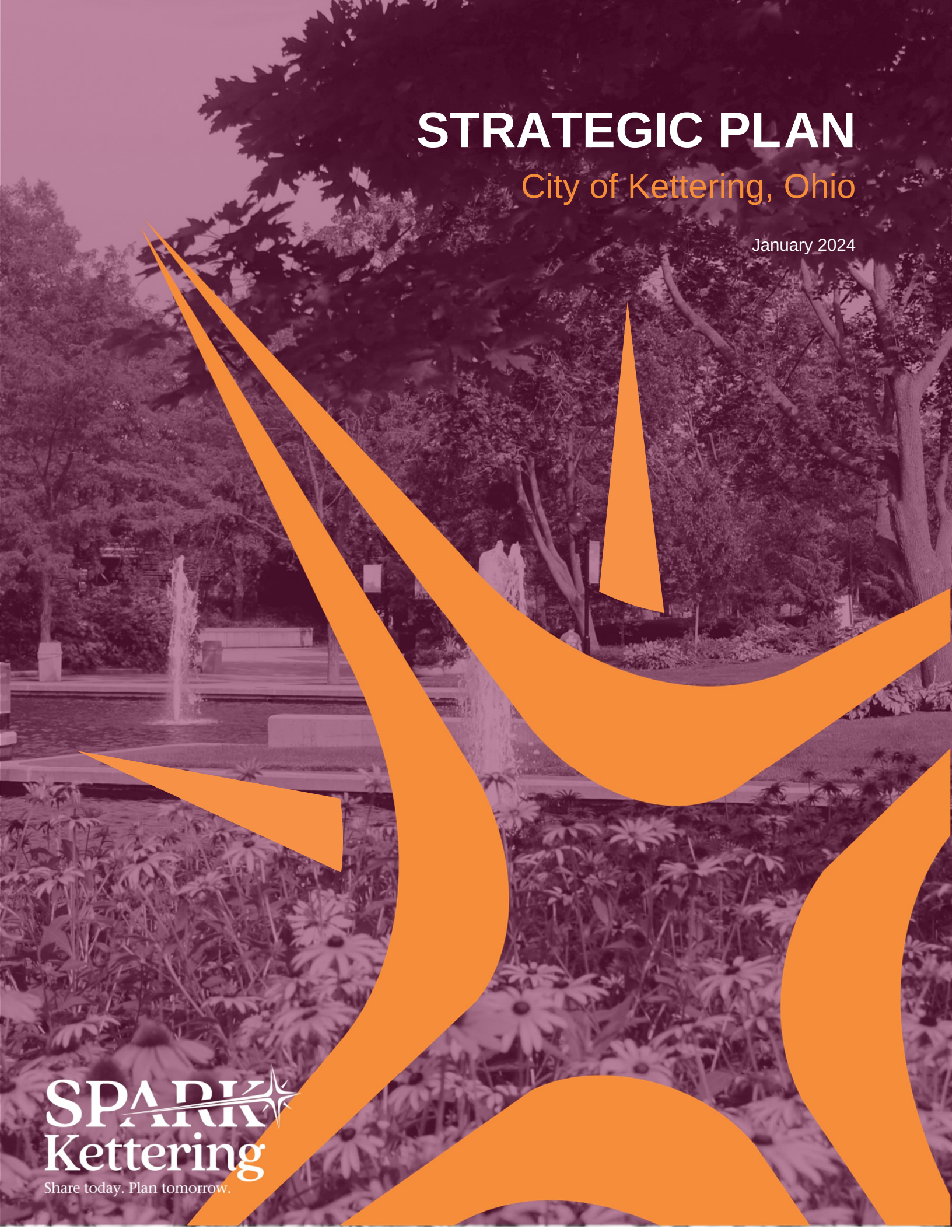
Throughout 2025, the City implemented several new initiatives that are included in the Strategic Plan. These include a new Comprehensive Plan, Parks Master Plan, and a branding re-fresh. To ensure the City's spending is in alignment with the Strategic Plan goals, the City Manager directed that legislation requests to City Council must specify what goal will be achieved by enacting the legislation.

The 2026 Budget also includes funding for several new initiatives as outlined in the Strategic Plan. These include a facility energy audit and a formal review of the purchasing process and procedures to ensure efficiency in the acquisition of vehicles and services.

The City’s new Strategic Plan requires a multi-year approach to take us from the initial Spark to begin the process to the full development and implementation of the final plan.

The new strategic plan is truly a roadmap to our future. It will help guide and influence the City’s budget, capital improvement decisions, and comprehensive plans. The plan will initiate a cultural re-alignment whereas all City services and departmental activities align with our community’s vision, mission and values; thereby ensuring Kettering’s success for years to come.

Please see the following pages for a complete look at the new City of Kettering Strategic Plan.



STRATEGIC PLAN

City of Kettering, Ohio

January 2024

SPARK Kettering

Share today. Plan tomorrow.

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INTRODUCTION

Spark Kettering is an ambitious, citywide initiative to create a new Strategic Plan for the City of Kettering. The City is well known for providing residents with a high standard of living, including a strong sense of community, varied opportunities for recreation and broad public services. New challenges have arisen from economic changes and a shift in work habits following the pandemic. The City is also faced with the need to re-imagine community assets to continue to best serve Kettering. To ensure continued success as the City grows and evolves, it is important to establish a clear strategy to address those challenges, optimize current assets, develop wisely and positively position the community for the future.

WHAT IS A STRATEGIC PLAN?

A strategic plan is a long-term framework, outlining the city's priorities for the coming years.

The City's vision, mission and values provide the foundation for the strategic plan, setting the tone for how the organization will evolve and providing strategic goals to move the city forward. This plan is based on input from both internal and external members of the community and truly reflects the aspirations of City Council, City staff, businesses and residents.

Strategic planning is a best practice to help manage challenges being faced by city government. It is not about the day-to-day operations the City already performs, rather, the Strategic Plan is a moment to pause, take stock and define – as a community – what Kettering should be in the future and how to get there.

The Strategic Plan will address potential challenges and provide a path forward for the community, prospective residents, investors, businesses and more. With Kettering's strong day-to-day operations as the foundation, the Strategic Plan constructs a high-level framework to cultivate a dynamic city that continues to be a best-in-class place.

WHY DOES KETTERING NEED A STRATEGIC PLAN?

In general, planning represents good stewardship. Kettering is a one-of-a-kind city with a rich history. The City is uniquely positioned to take on new challenges and be proactive in preparing for the future. New leadership in the City Manager's Office and on City Council also provides a rare opportunity to determine a shared outlook for the city. Undertaking a strategic planning process is a bold step in chartering a path forward for internal operations and the community. The Strategic Plan will help ensure Kettering's success for decades to come.

PROCESS

Spark Kettering kicked off in January 2023, and included an inclusive, diverse and effective engagement process to gather input from the community, City staff and other stakeholders.

ENGAGEMENT PROCESS

The strategic planning process involved robust engagement from both the City and the community.

Public Engagement

Two rounds of community engagement were conducted:

- Round 1: Summer 2023. The first round of community engagement was oriented around the launch of the strategic planning process. The goal was to introduce the planning process to the community and gather their big ideas for the future of Kettering. Two in-person workshops were held, and the activities were also available online for those who could not attend an in-person workshop. Input gathered during this round helped the planning team to develop the vision statement, values and goal areas for the Strategic Plan.
- Round 2: Fall 2023. The second round of community engagement shared the draft plan recommendations for review. The framework of the plan, including the vision, goals and strategies, was shared with members of the community for their comments. Participants were also asked to choose the top two strategies in each goal area that they felt were most important for the City to focus on first. This round of engagement consisted of an open house, a road show (where boards were displayed with the plan information in multiple locations throughout the community) and an online survey.



» Steering Committee A 30 person Steering Committee was formed with diverse representatives from a variety of neighborhoods, professions, ages and more. The Steering Committee served as community advocates who promoted the process and engagement opportunities through their networks. They also acted as a sounding board on the topics and ideas of the plan, bringing insight and feedback to the process.

Kettering City Staff Engagement

Spark Kettering engaged multiple layers of Kettering's City staff in a variety of formats throughout the process. They provided knowledge and expertise into their departments and the city's organization, functions and services. Staff also provided insight into trends identified within the Kettering community or their own field – and how City services may be required to adapt.

» Department Directors. All department directors participated in a workshop in the beginning of the process to kick off the project. Each director also did a one-on-one interview with the planning team to provide insight into goals and needs of the department. Department directors also attended a joint meeting with the Steering Committee to review and finalize the goals and strategies of the plan.

» **Professional Series Employees.** The directors and professional series employees attended a workshop in the middle of the planning process to craft the City's Mission Statement, assist in the development and review of the Plan Framework and critically review internal City services for opportunities to enhance current offerings or remove duplicative or obsolete services.

» Staff Survey. The City Manager's Office, directors of all City Departments and professional series employees participated in a survey identifying challenges and opportunities facing the community. The survey results, along with responses from community engagement, informed the contents of the plan.

» All Employees. During an employee summer gathering, all employees were provided an opportunity to share their big ideas and learn about the Strategic Plan process - similar to the first round of community engagement.

Kettering Elected Officials

Members of the City Council participated in one-on-one interviews during which they shared their aspirations for the community.
They were engaged throughout the process with regular briefings from City Staff and Steering Committee co-chairs on the status of the plan.



FRAMEWORK

The Strategic Plan framework is organized by hierarchal elements: vision, mission, values, goals and strategies. These elements were derived from public input and were refined with input from the Steering Committee.

VISION

The vision is the highest level—and therefore most general— expression of a community's future. It reflects the community's values and sets the tone for more specific recommendations.

The City of Kettering is...

A nationally-recognized community where people are safe and feel welcomed with accessible resources for a healthy, active lifestyle.

MISSION

To guide the internal organization, a mission statement was created that describes the City's purpose for being and serves to energize staff in their role of implementing the overall vision for the community and moving the community forward through the Strategies.

City of Kettering Mission:

We are dedicated to protecting and enhancing the Kettering community through strong, collaborative leadership and a commitment to fiscal responsibility, innovation and community engagement.

VALUES

Values reflect, at a high level, what the community cares about.

The People of Kettering value…

1. Strong community pride where neighbors feel connected and support each other.
2. The community being recognized as a great place to call home.
3. Diverse, quality amenities and activities that are inclusive and accessible for everyone.
4. A safe community to live, work, navigate, explore and enjoy for people of all ages and abilities.
5. High quality government services delivered through internal collaboration and partnerships within the community.

GOALS

A goal is a desired outcome expressed in simple terms.

1. **High-quality Services:** Provide high quality government services that are sustainable, effective, innovative, collaborative and respectful.
2. **Economic Opportunity:** Foster a healthy and diverse local economy that provides opportunities for employment, attracts new businesses, supports existing businesses and creates prosperity for the community.
3. **Engaged and Active Lifestyle:** A vibrant and welcoming community for all people, through activities, creativity and opportunities to be engaged.
4. **Livability:** A safe and livable community with a high quality of life, active transportation networks and housing options for all residents with opportunities for education, enrichment and engagement.
5. **Sustainability:** A healthy, sustainable environment where decisions are made with an understanding of how they will affect the environment, people and communities today and in the future.
6. **The Kettering Story:** An intentional and coordinated communication strategy sharing Kettering's many assets to a broad audience consisting of existing and potential residents, businesses, employees, visitors and decision makers.

PLAN FRAMEWORK SUMMARY

The plan contains 44 strategies organized under the six goals.

VISION

VALUES

GOALS

Public Input

1,100+

ideas and comments contributed to the development of the vision, values and goals

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MISSION

STRATEGIES

The strategies contain the specific ideas that will be implemented to achieve the overall vision and supporting goals. The strategies are not organized in priority order. The City will prioritize the strategies during the implementation phase.

GOAL 1

High Quality Services...

Provide high quality government services that are sustainable, effective, innovative, collaborative and respectful.

FINANCIAL STABILITY

1.1 Evaluate fiscal trends and develop specific strategies to maintain an excellent level of services.

1.2 Identify future needs and develop financially responsible and transparent plans to achieve desired outcomes.

EFFECTIVENESS

1.3 Assess and align the City organization to meet the goals of the Strategic Plan

1.4 Evaluate opportunities for achieving more effective operations through collaborations, partnerships, contracting and other creative solutions.

INFRASTRUCTURE

1.5 Ensure Capital Improvement Program funding remains fiscally sustainable and meets community expectations.

TRANSPARENCY AND ACCOUNTABILITY

1.6 Promote and enhance opportunities for the public to engage and collaborate with City government.

1.7 Introduce opportunities for young people to become involved in city government.

1.8 Review and update existing codes, policies, programs and approaches to eliminate unintentional bias, inequality and inequity.

FINANCIAL STABILITY

1.1 Evaluate fiscal trends and develop specific strategies to maintain an excellent level of services.

Develop budgetary direction and internal procedures to uphold the exceptional public services that are highly regarded by the community, including the core service of public safety.

1.2 Identify future needs and develop financially responsible and transparent plans to achieve desired outcomes.

Continue to be forward looking by anticipating the potential future needs of the municipality and developing strategies to meet those needs. Continue to utilize a 10-year financial forecast and a 5-year Capital Improvement Program to influence fiscally responsible budgeting. Review and follow up on the goals and recommendations in the Strategic Plan on a regular basis.

EFFECTIVENESS

1.3 Assess and align the City organization to meet the goals of the Strategic Plan.

Review the municipal organization chart with a focus on providing each department with the necessary staff and resources to achieve the goals in the Strategic Plan. Work towards ensuring there is an adequate number of staff to implement the Strategic Plan and not place undue burden on any one department.

1.4 Evaluate opportunities for achieving more effective operations through collaborations, partnerships, contracting and other creative solutions.

Be intentional about hiring, retaining, training and supporting employees to generate an optimal work environment that provides the highest level of service. Make diversity, equity, inclusion and belonging core values of the City culture when hiring, training and retaining employees; and, improve the employee onboarding program to feature a citywide approach. Look to enhance external relationships with organizations and service providers that will strengthen and streamline operations.

INFRASTRUCTURE

1.5 Ensure Capital Improvement Program funding remains fiscally sustainable and meets community expectations.

Kettering residents value well-maintained infrastructure and the variety of community facilities. Enhance efforts to fund and maintain infrastructure at a high level and explore significant infrastructure projects that are not currently featured in Capital Improvement Programming such as the Kettering Ice Arena and Fraze Pavilion. Explore avenues to diversify funding mechanisms to sustain capital improvement investments.

TRANSPARENCY AND ACCOUNTABILITY

1.6 Promote and enhance opportunities for the public to engage and collaborate with City government.

Residents should have effective communication channels to do business with the City of Kettering. To achieve this, continuously explore, pursue and implement ways to modernize systems and processes to advance access to residents and allow them to adequately engage with the City. Make enhanced training for city staff at all levels on customer service, collaboration and strategies to improve resident interactions an ongoing priority.



1.7 Introduce opportunities for young people to become involved in city government.

Establish and promote learning opportunities that engage and inspire young people to become involved in their city government. These include youth advisory committees, internships and scholarships that will invest young Kettering residents with a meaningful stake in their community and nurture the leaders of the future.

Some tactics for implementing this strategy are:

- Develop partnerships with local youth groups that focus on service such as Key Clubs, Boy and Girl Scouts, and others.
- Connect with local schools to create opportunities for students in government classes.

1.8 Review and update existing codes, policies, programs and approaches to eliminate unintentional bias, inequality and inequity.

Review City codes, policies and programs to help create a unified City of Kettering and advance all people in the community.



GOAL 2

Economic Opportunity...

Foster a healthy and diverse local economy that provides opportunities for employment, attracts new businesses, supports existing businesses and creates prosperity for the community.

SUPPORT A HEALTHY ECONOMY

2.1 Promote Kettering as an attractive place to invest and do business.

2.2 Function as a referral gateway for business resources.

2.3 Utilize a variety of incentive programs to attract and retain high value jobs and encourage investment in the community.

2.4 Advance the economy of the future by identifying opportunities for technological infrastructure and new policies to support business development

ATTRACTION

2.5 Strengthen collaborative relationships with state and regional economic development organizations, site selectors and developers to attract new businesses.

2.6 Support efforts to develop local entrepreneurs.

2.7 Promote existing buildings and shovel-ready sites (new or redevelopment) to attract new employers.

RETENTION

2.8 Strengthen collaborative relationships with state, regional and local business organizations and partners to retain current businesses and enhance relationship among the local business community.

2.9 Engage with community organizations to provide meaningful programming and enhanced communication with local business.

REDEVELOPMENT

2.10 Identify opportunities and corridors for creative and adaptive reuse of underutilized properties and where resource support and infrastructure investment can foster economic revitalization.

2.11 Create programs that encourage and support commercial property reinvestment.

SUPPORT A HEALTHY ECONOMY

2.1 Promote Kettering as an attractive place to invest and do business.

Develop marketing materials and initiate a campaign to showcase city amenities and promote Kettering's assets as an attractive business site. Employ strategies that promote Kettering to regional and national business leaders, site selectors, and employers.

2.2 Function as a referral gateway for business resources, information, and services.

Continue to connect Kettering businesses to organizations that are subject matter experts on various topics (international trade, financing, certifications, workforce, etc.) Host programming and events to bring these experts to a wide group of Kettering businesses and look for opportunities to develop a more robust business services network.

2.3 Utilize a variety of incentive programs to attract and retain high value jobs and encourage investment in the community.

Continue to utilize and promote Kettering incentive programs (such as KIP, façade improvement, demolition, etc.) to eligible businesses and recommend companies for consideration of economic development funding programs (such as Montgomery County's EDGE program and JobsOhio incentives). Consider opportunities to add or expand local incentives programs.

2.4 Advance the economy of the future by identifying opportunities for technological infrastructure and new policies to support business development.

Encourage fiber and Wi-Fi service providers to bring new service options to Kettering and explore opportunities to utilize technology to give Kettering businesses a competitive advantage in the market. Identify policies and programs that support new ways people work.

ATTRACTION

2.5 Strengthen collaborative relationships with state and regional economic development organizations, site selectors and developers to attract new businesses.

Maintain memberships and serve in leadership roles with regional and state economic development organizations. Continue to advocate for Kettering businesses to state and federal legislative leaders and statewide elected officials and attend programming provided by organizations such as the Ohio Economic Development Association, the local NAIOP organization, Dayton Development Coalition and JobsOhio.

2.6 Support efforts to attract and support local entrepreneurs.

Develop and promote business mentoring programs as a priority. Continue to work in collaboration with the community development department to bring training, networking and financial assistance to microenterprises in the City. Work in collaboration with The Entrepreneurs' Center, the Kettering-Moraine- Oakwood Chamber of Commerce, and local universities' entrepreneurial programs to ensure a wide array of programs and services are available to business owners.

Some tactics for implementing this strategy are:

- » Support opportunities for co-work space and other efforts to develop local entrepreneurs.
- » Establish programs that promote small businesses, such as Small Business Saturdays and Restaurant Week.

2.7 Promote existing buildings and shovel-ready sites to attract new employers.

Continue to work in conjunction with the Kettering Development Corporation to identify underutilized sites and explore public and private partnerships to develop these sites. Work with the Dayton Development Coalition to ensure that the few remaining vacant sites in Kettering are appropriately listed on statewide site inventory programs and effectively marketed to businesses and site selectors. Pursue state and federal programs to fund demolition of vacant buildings, invest in infrastructure improvements, and then encourage the reuse of these sites.

RETENTION

2.8 Strengthen collaborative relationships with state, regional and local business organizations and partners to retain current businesses and enhance relationships among the local business community.

To make real progress as an economic driver, the community must understand the level of risk acceptable for incentivizing jobs. In doing so, the City's economic development team should consider current workforce needs to diversify the economy and evaluate the City's criteria for current and future use ofeconomic development funds to allow for competitive strategies that attract, create and retain high-wage jobs and opportunities. In addition, the City will need to provide a sufficient supply of growth-enabling infrastructure to attract new and continued investment.

2.9 Engage with community organizations to provide meaningful programming and enhanced communication with existing local business.

Work with the Entrepreneurs' Center, Small Business Development Center, area not-for-profits, and local chambers of commerce to provide training opportunities. Promote the Kettering Leadership Academy to local businesses to ensure their employees have access to this professional development program.

REDEVELOPMENT

2.10 Identify opportunities and corridors for creative and adaptive reuse of underutilized properties and where resource support and infrastructure investment can foster economic revitalization.

Incentivize redevelopment of strategic properties and utilize the Kettering Development Corporation to purchase and prepare these sites for redevelopment. Focus on target areas for the development of specific redevelopment strategies, as identified in the City's Comprehensive Land Use Plan. Utilize public-private partnerships to help move redevelopment efforts forward as well as support from Miami Valley Regional Planning Commission.

2.11 Create programs that encourage and support commercial property reinvestment.

Look for ways to expand the City's Wilmington Pike Façade & Site Improvement program city-wide and seek approval of new Community Reinvestment Areas for neighborhoods needing reinvestment. Communicate with owners of commercial shopping centers to seek their partnership for neighborhood and corridor redevelopment.



GOAL 3

Engaged and Active Lifestyle...

A vibrant and welcoming community for all people, through activities, creativity and opportunities to be engaged.

ACTIVE AND HEALTHY

3.1 Identify trends in parks and recreation to meet the activity needs of current and future residents.

3.2 Further identify and develop collaborative healthy living efforts with community partners.

ENGAGED

3.3 Promote opportunities for people of all ages to be engaged with the community.

WELCOMING

3.4 Celebrate diversity of cultures in Kettering.

3.5 Improve accessibility for people with disabilities at City facilities, programs and events.

ACTIVE AND HEALTHY

3.1 Identify trends in parks and recreation to meet the activity needs of current and future residents.

Update the Parks Master Plan with a focus on ensuring that the parks and recreational assets and amenities are of high quality and offer unique programming to serve current residents as well as attract future residents.

3.2 Further identify and develop collaborative healthy living efforts with community partners.

Explore creating relationships with local and regional non-profits, healthcare systems, K-12 schools, higher education institutions, safety personnel, older adult facilities and other community groups that focus on and specialize in health and wellness and seek out partnership opportunities. Through partnering the City can provide more resources and access to health and wellness opportunities for residents.

ENGAGED

3.3 Promote opportunities for people of all ages to be engaged with the community.

The City of Kettering has a positive reputation for being a community that gives back and is civically engaged. Focus on continuing to create outreach activities in the community to facilitate engagement with residents and community partners. Focus on providing opportunities for residents to learn and develop skills, experience the value of service, and help others through direct involvement opportunities. Coordinate with K-12 schools to incorporate service learning into curriculum and create specific youth volunteer activities to help ensure the next generations are civically minded. Look for opportunities to develop partnerships with universities and Career Technology Centers to increase service-learning opportunities, mentorship and internship opportunities. Be intentional about seeking out private sector partners for volunteer opportunities so that there is alignment with community needs.

Some tactics for implementing this strategy are:

» Conduct a community survey/focus group to determine potential volunteer opportunities and ensure those opportunities are impactful.

» Engage and expand upon senior services to encourage activities for older residents outside.

WELCOMING

3.4 Celebrate diversity of cultures in Kettering.

Part of Kettering's vision is to be a welcoming place. Explore ways to celebrate the diversity of cultures of Kettering. In order to be a truly welcoming place, provide resource materials in multiple languages, and develop more festivals and events to celebrate different cultures. Ensure that the diversity of cultures be highlighted in programs and communications materials.

3.5 Improve accessibility for people with disabilities at City facilities, programs and events.

It is important that everyone in the community be able to participate in all the opportunities offered and enjoy a robust civic life. Again, to promote the vision of being a welcoming place, prioritize greater implementation of the City's ADA Transition Plan and work to provide more accessible opportunities throughout the City.



GOAL 4

Livability:

A safe and livable community with a high quality of life, active transportation networks and housing options for all residents with opportunities for education, enrichment and engagement.

PLACEMAKING AND COMMUNITY SPACES

4.1 Prioritize the development and marketing of a town center.

4.2 Foster an improved sense of place within redevelopment priority areas.

SERVICES FOR LIVABILITY

4.3 Develop intentional strategies to support families with children and older adults.

4.4 Work with community partners and the private sector to assess the needs of and identify ways to support working parents and caregivers.

STRONG COMMUNITY

4.5 Identify housing needs and develop strategies for the future.

4.6 Increase neighborhood identity and pride through expanded programming.

4.7 Strengthen property maintenance standards, programs and policies to ensure compliance with community and legal standards are upheld.

4.8 Ensure regulations promote innovative, efficient, and sustainable (re) development and strong neighborhoods.

CONNECTIVITY

4.9 Expand active transportation connections and amenities to support redevelopment and connections between neighborhoods, commercial districts and community.

4.10 Work with RTA to promote and expand transit ridership.

PLACEMAKING AND COMMUNITY SPACES

4.1 Prioritize the development and marketing of a town center.

Develop a Kettering town center to provide the city with a central gathering place and greater sense of place. Focus on creating a central heart of the city, expanding and connecting Kettering's already great places (I.e. Town & Country, Far Hills, Shroyer, Lincoln Park and Civic Commons). Ensure the town center's character is cohesive with current city design, albeit amplified, allowing for residents and visitors to clearly observe when they are within the town center. Feature unique design characteristics throughout the town center, including but not limited to expanded streetscape projects, active transportation improvements, expanded entertainment districts, promotion of community event and gathering spaces and unique food and beverage establishments.

4.2 Foster an improved sense of place within redevelopment priority areas.

Ensure new development or redevelopment throughout the city follows design standards that enhance Kettering's sense of place. Building upon existing community assets and commercial districts, make living, working and traveling through Kettering a distinctive, memorable and positive experience within the Miami Valley.



SERVICES FOR LIVABILITY

4.3 Develop intentional strategies to support families with children and older adults.

Build Kettering into an age-friendly community, providing for the needs of youth, older adults and everyone in between. Develop strategies to ensure that Kettering is a community where multiple generations can thrive. Specific services to allow the growing older adult population to age in place are necessary. Ensure items such as transportation, senior service coordinators, as well as the promotion and support of the Charles I. Lathrem Senior Center (CIL) and other services provided by the City and County are affordable and flexible to best serve the senior population. The expansion of services fostering healthy youth such as parks programming is an important factor in continuing to attract young families to Kettering.

4.4 Work with community partners and the private sector to assess the needs of and identify ways to support working parents and caregivers.

Maintain existing partnerships and cultivate new ones with community organizations such as the YMCA to develop robust childcare infrastructure that is high quality and affordable to families of varying incomes.

STRONG COMMUNITY

4.5 Identify housing needs and develop strategies for the future.

Conduct a housing study with the goal of understanding Kettering's present and future housing demands. The study will outline strategies for the City to follow to provide solutions to these demands. The study will gather data on a range of housing topics, such as supporting those working from home, offering a variety of housing types, and making home ownership possible at a variety of incomes.

4.6 Increase neighborhood identity and pride through expanded programming.

To promote Kettering pride, develop a sense of place specific to the city. Strategies such as developing neighborhood identity, including signage and the creation of character standards and the promotion of events, such as block parties, are important tools in cultivating Kettering's identity.

Some tactics for implementing this strategy are:

» Support and encourage public art that is unique to each neighborhood, such as murals and sculptures.

» Connect community assets into a "string of pearls" that are unique to the city.

4.7 Strengthen property maintenance standards, programs and policies to ensure compliance with community and legal standards are upheld.

Property maintenance standards and their enforcement are crucial to ensuring that Kettering is a great place to live. Explore and develop strategies to enhance property maintenance enforcement tools that reflect the standards of the community. Build upon and promote existing programs to assist residents physically or financially unable to maintain properties.

4.8 Ensure regulations promote innovative, efficient, and sustainable (re)development and strong neighborhoods.

Hold (re)development in Kettering to a high standard that promotes innovation, while also maintaining a competitive development culture. Employ a variety of tools and strategies to balance competition and innovation. Updating the Comprehensive Land Use Plan and aligning the zoning code accordingly to ensure that development is not only innovative, but efficient and sustainable is imperative to the creation of strong neighborhoods. Special programs designed to target neighborhoods in need of investment for beautification and clean-up will improve quality of life and property values. City neighborhoods will benefit from improvement and maintenance of the city's housing stock, as it will boost the quality of neighborhoods. To employ design, character and maintenance standards, develop programs for physical and financial assistance to ensure code enforcement changes are implemented with consistency and fairness.

CONNECTIVITY

4.9 Expand active transportation connections and amenities to support redevelopment and connections between neighborhoods, commercial districts and community.

Increase the quality (I.e. following the ADA plan, making all stops accessible) and quantity (I.e. ensuring first and last ¼ mile connections) of city bus stops to allow all residents to utilize convenient, quality public transportation. Thoroughfare and residential sidewalk connectivity, curb and sidewalk improvements, curb repairs and multi-use paths in the Capital Improvement Program will coincide with bus stop improvements. Work to increase the City's designation level for being a Bike-Friendly Community.

4.10 Work with RTA to promote and expand transit ridership.

Expand transportation connections, frequency and quality to offer an alternative to private vehicle transportation. Additional tools such as developing new transportation mode options in redevelopment opportunities, incentivizing and promoting RTA membership, and enhancing bus stop amenities will attract and support increased ridership.

GOAL 5

Sustainability:

A healthy, sustainable environment where decisions are made with an understanding of how they will affect the environment, people and communities today and in the future.

ENGAGE

5.1 Develop programs to further educate and share resources enhancing the City's sustainability goals.

SUPPORT

5.2 Support programs and initiatives to reduce the carbon footprint of homes a businesses within the city.

IMPLEMENT

5.3 Develop a sustainability plan for the City that determines baseline data and promotes annual review of progress and updated best practices for each department.

5.4 Participate in local, regional and statewide initiatives for sustainability.

ENGAGE

5.1 Develop programs for all ages to further educate and share resources enhancing the City's sustainability goals.

Answering the "Why" is key to motivating people towards a common goal. Develop multiple tools to share the "Why"; and offer tips to encourage the community to adopt sustainable best practices. An online portal dedicated to sustainability could offer project ideas, "how to" videos and provide a list of resources (I.e. materials, vendors and contractors) for further information and reading. In-person programming may include demonstrations, workshops, and volunteer service projects to provide hands on learning and further illustrate the benefit of sustainable practices.

SUPPORT

5.2 Support programs and initiatives to reduce the carbon footprint of homes and businesses within the city.

Review existing programs to improve, expand or initiate new opportunities for the community (both businesses and residents) to reduce, reuse and recycle waste streams, reduce energy usage, reduce vehicle emissions and improve water and air quality.

Some tactics for implementing this strategy are:

» Incentivize remodeling older homes to be more energy efficient.

» Provide increased recycling options for residents and businesses.

» Partner with a local landscaper to provide new native trees to residents.

IMPLEMENT

5.3 Develop a sustainability plan for the City that determines baseline data and promotes annual review of progress and updated best practices for each department.

Strive to be a role model for the community, examining all aspects of its operations (I.e. service delivery, equipment, facilities, technology and codes) to identify short- and long-term opportunities to incorporate sustainable best practices. Identify opportunities in each department's strategic plan of operation, catalogued in the multi-year capital improvement and operating budget outlooks and reviewed annually for progress. Celebrate significant achievements toward sustainable goals and share with the community through publications and the online portal (particularly achievements resulting in financial savings or that are highly visible to the public).

5.4 Participate in local, regional and statewide initiatives for sustainability.

Throughout Ohio, many initiatives are underway to create cities, universities, organizations and businesses that are financially and environmentally sustainable. Strive to be a strong voice and model of sustainability in the Miami Valley region, as well as Ohio, supporting efforts that reduce carbon footprints and create healthy resilient communities. Demonstrate its commitment to sustainable practices and development for existing and future generations through the online portal, City publications and participation in sustainable-focused conferences.



GOAL 6

The Kettering Story...

An intentional and coordinated communication strategy sharing Kettering's many assets to a broad audience consisting of existing and potential residents, businesses, employees, visitors and decision makers.

INTERNAL AND EXTERNAL COMMUNICATIONS

6.1 Update and unify the City's communications strategy and branding.

6.2 Develop a centralized communications team charged with leading citywide communication efforts.

6.3 Promote the Kettering brand and the community.

6.4 Enhance community engagement efforts.

PHYSICAL ENVIRONMENT

6.5 Develop a recognizable aesthetic to enhance Kettering's visible identity and sense of place.

6.6 Update and implement a standard sign design for all City facilities, and parks events.

INTERNAL AND EXTERNAL COMMUNICATIONS

6.1 Update and unify the City's communications strategy and branding.

Kettering has a unique and exciting story to share. All City communications (internal and external) will "speak" with one design template and one voice to share the story. A refresh of the brand and the creation of a brand guide would enable all communications from the City, in any format, to be uniquely and easily identified as the City's. Update and unify communications strategies to meet the needs of all residents.

6.2 Develop a centralized communications team charged with leading citywide communication efforts.

A well trained and collaborative communications team will be a tremendous asset to the City, coordinating both the internal and external sharing of information. Assess and align the communications' organizational structure to meet the goals of the Strategic Plan and to further develop and promote the City's brand across all communications mediums (website, social media platforms, publications, news releases). Lead efforts to coordinate the distribution of information, promote the City's events and success stories, and solicit feedback in order to improve service delivery.

6.3 Promote the Kettering brand and the community.

Distribute the brand guide and host internal workshops to share how and when the brand might be best used. Examine opportunities to use the brand to share Kettering success stories and promote the community's attributes to a wider audience. Update marketing materials to enhance and support economic development efforts. Promote an updated brand through its adoption and permitted usage by the City's community partners.

Some tactics for implementing this strategy are:

- Advertize city amenities with entities known state and nation-wide such as Kettering Health and the Cincinnati Bengals.
- Develop a visitor's guide for Kettering, sharing key points of interest.

6.4 Enhance community engagement efforts.

Residents are engaged with City government and benefit from a variety of communication platforms that best suit their lifestyle. Continue to monitor which communication platforms are reaching the intended audience and continuously enhance and refresh these efforts. Both the City and the residents may benefit from an annual or biennial consolidated survey effort to track progress and service delivery satisfaction.

PHYSICAL ENVIRONMENT

6.5 Develop a recognizable aesthetic to enhance Kettering's visible identity and sense of place.

Residents and visitors should be able to clearly distinguish Kettering from the city's built environment alone. Create and implement design standards for the City's entrances and streetscape to greet new visitors, provide wayfinding and a sense of community, and welcome home residents.

6.6 Update and implement a standard sign design for all City facilities and parks.

Develop a standard sign design and associated landscaping for all city facilities and parks to allow residents and visitors to immediately recognize the facility as being affiliated with the City and further coordinate and communicate the City's brand and welcoming image.

IMPLEMENTATION

This section describes the recommended approach for how best to use the plan for successful implementation. Ultimately the plan must be institutionalized by the City Manager's Office and the City Council for successful implementation to occur.

IMPLEMENTING

The strategic plan will not only be used as a guide for the City staff and elected officials, but it will also identify critical partners and coordination necessary to realize the recommended actions. Management of the strategic plan's implementation will be led by the City Manager's Office with support from al City departments. Execution of the plan will be shared between City staff, the City Council, and key partners.

It is important to acknowledge that it will take time to fully institutionalize the plan and nurture a culture of using the strategic plan. Through time, collaboration, and an iterative process that includes periodic updates, the plan will become a useful tool to serve the needs of the community.

Members of the community and City staff shared many creative and specific ideas they wanted to see in the Strategic Plan. Due to the high level of the plan, participants may not see the specifics of their input reflected. However, specifics from the engagement were used to develop tactics that will be instrumental to the City during implementation of the plan.

Overview

Staff should create departmental work plans to ensure the successful and ongoing implementation of the strategic plan. These work plans should be consistent across the organization, but still allow for departmental customization. The work plans should outline the departmental mission, essential core services, and specific strategic plan actions being worked on for the upcoming fiscal year, along with budget requests to accomplish both the essential core services and the strategic plan actions. It is recommended that each department reconcile their core services with future needs as outlined in the strategic plan. In addition, the strategic plan should be an opportunity to help organize staff reports (i.e. report out on actions that are ongoing, complete, or future actions) and department head goals (i.e. tie department goals back to the strategic plan).

The strategic plan should be actively managed on a regular basis and monitored for implementation effectiveness and relevancy. This review should happen on a formal basis no less than once per year. A status report should accompany this review and be promoted throughout the community, such as through the City website. An annual public meeting—perhaps with a noted speaker or tied to the state of the city address—could take place to share progress and attract additional participants to move the community forward.

Reporting and Monitoring

Several methods can be undertaken to report and monitor the strategic plan's progress to the community. An implementation matrix will be provided to support this plan. The matrix is a tool that connects each recommendation with a timeframe for completion, effort leader and supporting entities (e.g., departments and organizations), and potential funding sources. It is anticipated that the implementation steps may change over time based on annual review, new developments, or successes in other areas.

Other methods for reporting and monitoring include:

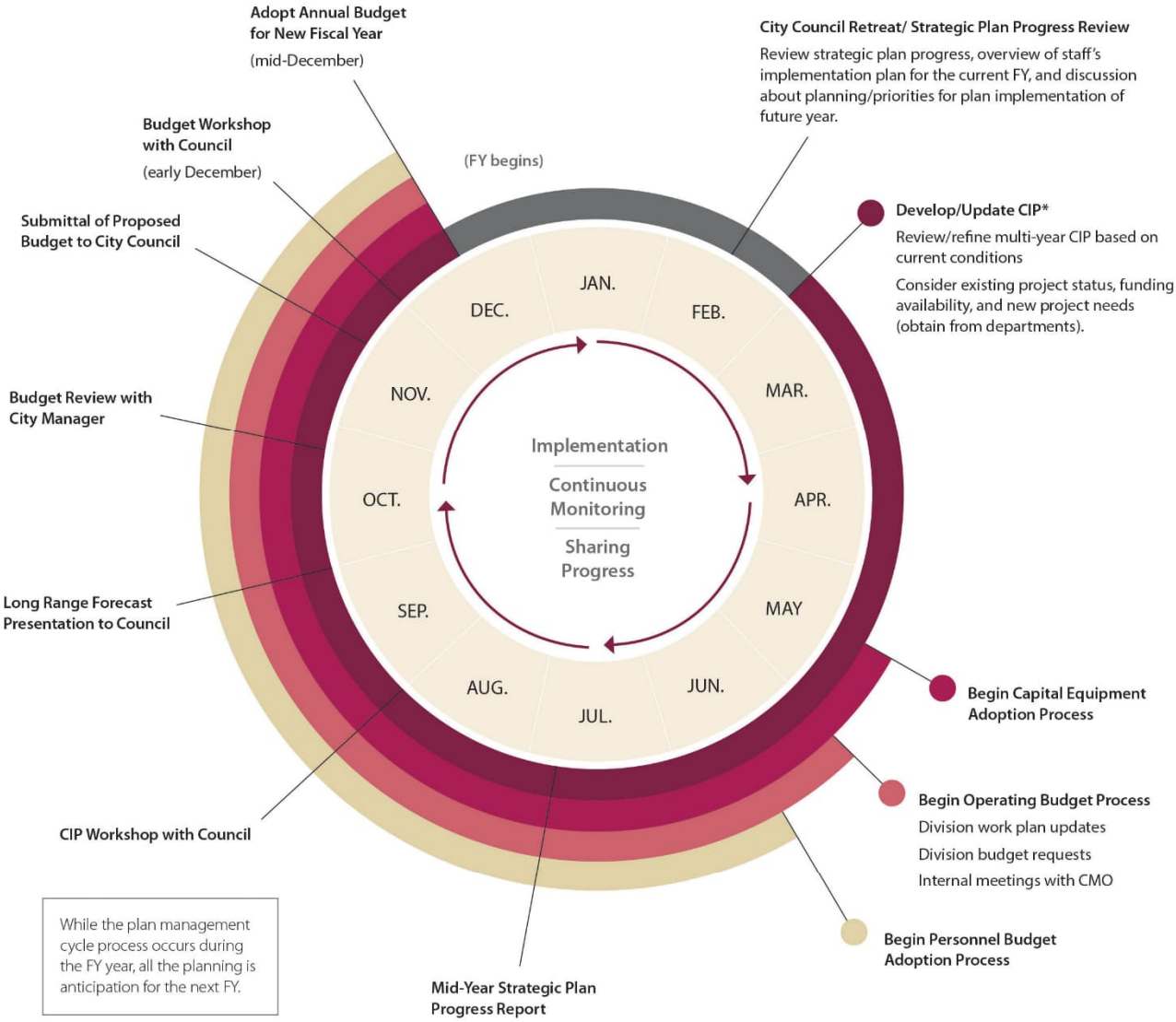
» Presenting an annual or bi-annual report card to the City Council
» Reporting City actions that support the strategic plan
» Illustrating completed or ongoing actions through the use of infographics on the City website

Updating the Plan

A formal review of the strategic plan should be considered every ten years to incorporate new decennial Census data and other relevant changes and planning work going on in the community.

PLAN MANAGEMENT CYCLE

This plan should be integrated into annual City processes including budgeting and capital improvements planning. It should also be regularly tracked for progress and assessed for effectiveness. The diagram below illustrates the recommended plan management cycle. It begins with the start of the fiscal year (FY) and includes various steps that lead to the adoption of a budget for the following fiscal year.



While the plan management cycle process occurs during the FY year, all the planning is anticipation for the next FY.

Capital Improvement Plan Review (assumes to creation of a three- or five-year capital plan, which would be updated annually. It prioritizes all capital projects and identifies funding sources)

Capital Equipment Adoption Process (for upcoming fiscal year)

Operating Budget Adoption Process (for upcoming fiscal year)

Personnel Budget Adoption Process (for upcoming fiscal year)

CITY OF KETTERING

Goal 1: High Quality Services

Provide high quality government services that are sustainable, effective, innovated, collaborative and respectful.

Performance Measures			
Performance Measure	**2025 Estimate**	**2026 Target**	**Responsible Department**
Operating Margin	$0.3 million	$1.0 million	Finance
Unencumbered fund balance over 90-day minimum	$35.6 million	$28.7 million	Finance
Average Pavement Rating Condition Index Score	68	70	Engineering
Number of ACTIVE volunteers	603	650	Volunteer Office
Number of ACTIVE volunteer hours	15,000	15,000	Volunteer Office

Strategies	Tactics
1.1 Evaluate fiscal trends and develop specific strategies to maintain an excellent level of services.	Balance existing financial policies with short and long term spending plans to ensure an appropriate level of savings while supporting core services through regular update of the long range financial forecast.
	Implement a citywide continuous improvement program utilizing a team approach to drive efficiencies in service delivery and process improvement.
1.2 Identify future needs and develop financially responsible and transparent plans to achieve desired outcomes.	Expand the 5-year capital improvement planning process to include budget forecasting for significant capital equipment and operating expenditures such as: vehicles, technology systems and software, one-time projects, and other predictable replacement programs.

Strategies	Tactics
1.3 Assess and align the city organization to meet the goals of the Strategic Plan.	Integrate departmental plans with the overall strategic vision, ensuring commitment to transparency, quality service delivery, and a culture of continuous improvement.
	When employee vacancies occur, continue to evaluate organizational staffing alignment with the Strategic Plan.
	Upon completion of the Comprehensive Land Use Plan, Parks, Recreation, & Cultural Arts Master Plan, and Miami Valley Research Park Master Plan, update the Strategic Plan strategies and tactics.
1.4 Evaluate opportunities for achieving more effective operations through collaborations, partnerships, contracting and other creative solutions.	Evaluate and streamline partnerships and collaborations to ensure they are effective, financially feasible and in alignment with the City's overall Strategic Plan.
1.5 Ensure Capital Improvement Program funding remains fiscally sustainable and meets community expectations.	Identify and evaluate revenue options to maintain fiscal sustainability and diversify funding to meet community expectations and needs for all operations, equipment and capital improvements. Options may include increases to vehicle license fees (Permissive Tax), storm water utility fees, etc.
1.6 Promote and enhance opportunities for the public to engage and collaborate with City government.	Regularly seek out community feedback and engagement via a variety of channels to gauge resident satisfaction and evaluate new programs and services.
1.7 Introduce opportunities for young people to become involved in city government.	Explore expanded internship opportunities.
	Evaluate existing outreach programs and relationships that engage local youth and educate them on local government.
1.8 Review and update existing codes, policies, programs and approaches to eliminate unintentional bias, inequality and inequity.	Engage subject matter experts and stakeholders to review all codes, policies and procedures to identify, evaluate, prioritize and recommend opportunities for improvement.

Goal 2: Economic Opportunity

Foster a healthy and diverse local economy that provides opportunities for employment, attracts new businesses, supports existing businesses and creates prosperity for the community.

Performance Measures			
Performance Measure	**2025 Estimate**	**2026 Target**	**Responsible Department**
Income Tax Growth	2.3%	2.7%	Economic Development
General Fund Property Tax Growth	0.6%	0.0%	Economic Development
Office Vacancy Rate	25.2%	24.5%	Economic Development
Office Leasing Rate	$17.20 / SF	$17.30 / SF	Economic Development
Manufacturing & Industrial Vacancy Rate	96.8%	95.0%	Economic Development
Manufacturing & Industrial Leasing Rate	$3.34 / SF	$3.35 / SF	Economic Development

Strategies	Tactics
2.1 Promote Kettering as an attractive place to invest and do business.	Create an interdepartmental committee invested in the city's perception to the public. The team also overlaps different ideas and priorities to find synergies that may not have been evident in silos. Team is thoughtful about finding ways to be in front of potential businesses and local, regional and state organizations and represent diverse perspectives.
	Implement an electronic/social media-based marketing campaign.
2.2 Function as a referral gateway for business resources.	Create a toolkit for prospective businesses that includes data on workforce availability, infrastructure, tax incentives and quality of life.

Strategies	Tactics
2.3 Utilize a variety of incentive programs to attract and retain high value jobs and encourage investment in the community.	Create a focus team to identify and evaluate codes, and policies for areas that create barriers and opportunities to attract businesses and make recommendations on possible changes.
2.4 Advance the economy of the future by identifying opportunities for technological infrastructure and new policies to support business development.	Inventory public and private fiber availability, particularly at key employment sites.
2.5 Strengthen collaborative relationships with state and regional economic development organizations, site selectors and developers to attract new businesses.	Develop partnerships with Montgomery County and local business associations to co-host informational workshops on available resources.
2.6 Support efforts to develop local entrepreneurs.	Partner with Kettering City Schools and CoHatch for the redevelopment of the Barnes Building.
	Conduct a benchmarking study of suburban and first tier communities that have their own entrepreneurial, incubation programs.
2.7 Promote existing buildings and shovel-ready sites (new or redevelopment) to attract new employers.	Expand façade grant citywide, update policy, and fund and market appropriately.
	Offer design assistance to help small businesses locate and expand in Kettering.
	Conduct detailed analysis of each city and KDC owned site; identify needed infrastructure, zoning changes, incentives; create marketing pieces for distribution to targeted developers.
	Explore using State and Federal funding sources to assist in the development of shovel ready sites.
2.8 Strengthen collaborative relationships with state, regional and local business organizations and partners to retain current businesses and enhance relationships among the local business community.	Host a business briefing breakfast with support from the Dayton Development Coalition, the Dayton Chamber and the Montgomery County Economic Development Department.
2.9 Engage with community organizations to provide meaningful programming and enhanced communication with local business.	Increase the number of business visits to top employers.
2.10 Identify opportunities and corridors for creative and adaptive reuse of underutilized properties and where resource support and infrastructure investment can foster economic revitalization.	Set a goal of acquiring at least one strategically-located property per year.
2.11 Create programs that encourage and support commercial property reinvestment.	Review incentive strategy; review & identify new and expanded incentives.
	Continue to remove surplus commercial property, enhancing the value of desirable commercial property, by strategic rezoning and development incentives.

Goal 3: Engaged and Active Lifestyle

A vibrant and welcoming community for all people, through activities, creativity and opportunities to be engaged.

Performance Measures			
Performance Measure	**2025 Estimate**	**2026 Target**	**Responsible Department**
Completion of Parks Master Plan	No	Yes	Parks, Recreation, & Cultural Arts
Total Recreation Enrollment	69,340	69,435	Parks, Recreation, & Cultural Arts
Total Recreation Drop-Ins and Pass Visits	397,000	397,000	Parks, Recreation, & Cultural Arts
Total Rental Hours	3,078	3,100	Parks, Recreation, & Cultural Arts
Total Rosewood Attendance	23,870	24,200	Parks, Recreation, & Cultural Arts
Total Fraze Concert/Festival Attendance	68,156	85,000	Parks, Recreation, & Cultural Arts

Strategies	Tactics
3.1 Identify trends in parks and recreation to meet the activity needs of current and future residents.	Update the Parks, Recreation and Cultural Arts (PRCA) Comprehensive Master Plan with a focus on ensuring that the parks and recreational assets and amenities are of high quality and offer quality programming to serve current residents as well as attract future residents.
3.2 Further identify and develop collaborative healthy living efforts with community partners.	Define desired relationships with community partners, identify goals and opportunities, and create a process to determine who, what when and why to enter into partnerships.
3.3 Promote opportunities for people of all ages to be engaged with the community.	Create outreach activities in the community to facilitate engagement with residents and community partners. Focus on providing opportunities for residents to learn and develop skills, experience the value of service, and help others through direct involvement opportunities.
3.4 Celebrate diversity of cultures in Kettering.	Evaluate current city events and festivals to promote and celebrate different cultures.
3.5 Improve accessibility for people with disabilities at City facilities, programs and events.	Focus on strategic execution of the City's ADA Transition Plan improvement efforts to impact the largest number of residents and facility patrons

Goal 4: Livability

A safe and livable community with a high quality of life, active transportation networks and housing options for all residents with opportunities for education, enrichment and engagement.

Performance Measures			
Performance Measure	**2025 Estimate**	**2026 Target**	**Responsible Department**
Completion of Comprehensive Plan Update	No	Yes	Planning & Development
Identification of Town Center District	No	Yes	Planning & Development
Development of Key Redevelopment Focus Areas	No	Yes	Planning & Development
Number of Residential Building Permits Issued	117	120	Planning & Development
Number of Property Maintenance Complaints	1,153	1,200	Planning & Development
Number of Property Maintenance Complaints Closed	875	900	Planning & Development

Strategies	Tactics
4.1 Prioritize the development and marketing of a town center.	Through the Comprehensive Plan Update, identify the Town Center area or areas; Explore development concepts and identify development objectives for Town Center area; Develop specific land use strategies for Town Center area to achieve desired objectives; Develop a long-term infrastructure (streetscape, signage, crosswalks, street lighting, etc.) standard, plan and strategy for the Town Center area.
	Designate a cross-departmental team to steer, track, collaborate and advocate for the Town Center concept.
	Build a coalition to support businesses, events, and marketing of the Town Center area; Meet regularly with businesses in Town Center area - offer updates, data and information on training on topics of importance to them; Attract development interest and forge public-private development partnerships to invest in the Town Center.
	Create a Town Center brand, and develop a promotion strategy

Strategies	Tactics
4.2 Foster an improved sense of place within redevelopment priority areas.	Identify areas through the Comprehensive Plan process and engage community in discussion regarding their needs, ideas and goals for each of these areas;
4.3 / 4.4 Develop intentional strategies to support families with children and older adults by engaging community partners and the private sector to assess needs and deliver services.	Develop an inventory of current services and programs to identify existing resources and gaps that need addressed.
4.5 Identify housing needs and develop strategies for the future.	Conduct evaluation of current housing as part of Comprehensive Plan, with recommendation to update Housing Needs Assessment and conduct market analysis; Update Housing Assessment and Conduct Market Analysis.
	Pursue new housing types and projects based on recommendations of Comprehensive Plan and Housing Assessment and market analysis; Implement current plan for apartments at Miami Valley Research Park and new housing across from Gentile Park; specifically evaluate housing in Town Center and Wilmington Pike.
4.6 Increase neighborhood identity and pride through expanded programming.	Evaluate ways to highlight uniqueness of neighborhoods.
4.7 Strengthen property maintenance standards, programs and policies to ensure compliance with community and legal standards are upheld.	Create resident education tools on property maintenance expectations - share resources for those in need and develop a communications strategy.
	Continuous improvement of strategies: Update property maintenance code; Identify repetitive types of property maintenance problems and conduct an in-depth review to determine best practices; In addition to existing Community Development programs, explore revolving loan program, additional Community Reinvestment Areas (CRAs) and other incentive strategies to foster reinvestment in existing housing.
4.8 Ensure regulations promote innovative, efficient, and sustainable (re)development and strong neighborhoods.	Evaluate codes for encouraging sustainability and barriers to strong neighborhoods.
4.9 Expand active transportation connections and amenities to support redevelopment and connections between neighborhoods, commercial districts and community.	Increase the City's Bike Friendly City designation from Bronze to Silver.
	Develop an Active Transportation Plan; Develop a long-term list of desired active transportation projects, with priorities for the next 5 to 10 years; Implement the ADA transition plan.
4.10 Work with RTA to promote and expand transit ridership.	Encourage the implementation of the North-South route on the east side of Kettering, along Woodman to Huber Heights; continuously advertise The Loop, Route 48 to the Kettering Community through city publications and advocate for RTA to maintain and improve service in the future.

Goal 5: Sustainability

A healthy, sustainable environment where decisions are made with an understanding of how they will affect the environment, people and communities today and in the future.

Performance Measures			
Performance Measure	**2025 Estimate**	**2026 Target**	**Responsible Department**
Amount of recyclable material diverted from landfills	3,600 tons	3,700 tons	Sustainability Office
Amount of food waste diverted from landfills	465 pounds	1,500 pounds	Sustainability Office
Number of sustainability events and educational programs	32	40	Sustainability Office

Strategies	Tactics
5.1 Develop programs to further educate and share resources enhancing the City's sustainability goals.	Add a Sustainability section to the city webpage.
5.2 Support programs and initiatives to reduce the carbon footprint of homes and businesses within the city.	Develop new opportunities for residents and businesses to reduce, reuse, and recycle.
	Inventory city departments, residents, business owners to determine current and future efforts to reduce carbon emissions.
5.3 Develop a sustainability plan for the City that determines baseline data and promotes annual review of progress and updated best practices for each department.	Develop a city-wide sustainability plan with input from all city departments, the Sustainability Committee, residents and business owners
	Conduct a comprehensive GHG inventory and analysis to set departmental goals
	Utilize KetterGreen to provide internal support across departments
5.4 Participate in local, regional and statewide initiatives for sustainability.	Continue efforts to aggregate power and other utility costs to ensure these resources remain affordable to residents and businesses.
	Increase collaboration between Kettering City Schools and relevant city departments, businesses, service organizations and residents on educational efforts that support Kettering sustainability
	Partner as appropriate on larger initiatives to reduce carbon footprint, while also modeling policies and procedures that will benefit Kettering and the surrounding Miami Valley

Goal 6: The Kettering Story

An intentional and coordinated communication strategy sharing Kettering's many assets to a broad audience consisting of existing and potential residents, businesses, employees, visitors and decision makers.

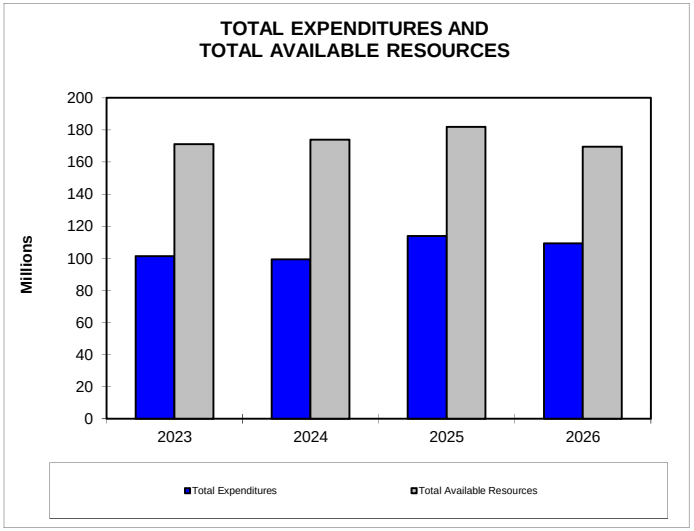
Performance Measures			
Performance Measure	**2025 Estimate**	**2026 Target**	**Responsible Department**
City Brand Standards Established	No	Yes	Communications & Engagement Office
Number of social media followers	63,902	64,000	Communications & Engagement Office
Number of social media impressions	14.5 million	14.6 million	Communications & Engagement Office
Number of social media engagement	1.92 million	1.95 million	Communications & Engagement Office
Number of social media posts published	1,763	1,800	Communications & Engagement Office

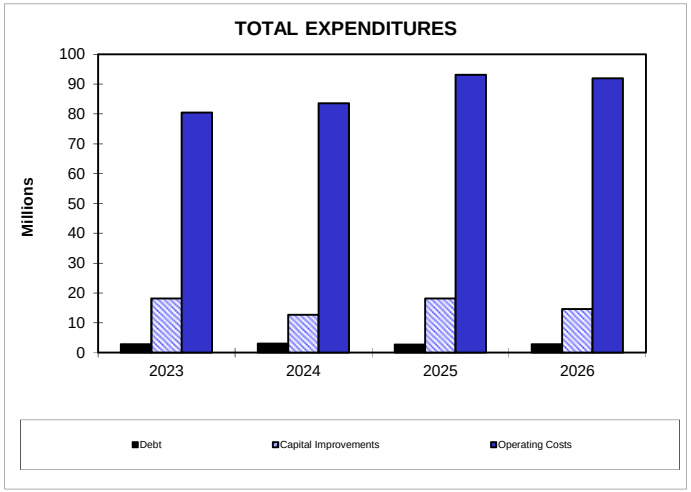
Strategies	Tactics
6.1 Update and unify the City's communications strategy and branding.	Update and maintain a "brand standards" guide for employees. Reduce number of logos and develop a consistent and identifiable Kettering brand.
6.2 Develop a centralized communications team charged with leading citywide communication efforts.	Establish a strong communications process and organizational structure through which all public information efforts are strategically coordinated and managed.
6.3 Promote the Kettering brand and the community.	Recognizable, agreed-upon brand will touch all marketing materials, communications and correspondence.
6.4 Enhance community engagement efforts.	Communications team works together to strategically market events that establish a palatable cadence for public to feel continually and appropriately engaged rather than sporadic engagement.
6.5 Develop a recognizable aesthetic to enhance Kettering's visible identity and sense of place.	Create and implement design standards for the City's entrances and streetscape to greet new visitors, provide wayfinding and a sense of community and welcome home residents.
6.6 Update and implement a standard sign design for all City facilities and parks events.	Develop a standard sign design and associated landscaping for all City facilities and parks to allow residents and visitors to immediately recognize the facility as being affiliated with the city and further coordinate and communicate the City's brand and welcoming image.

OVERALL BUDGET SUMMARY (All Budgeted Funds)

TABLE I

	Actual **2023**	Actual **2024**	Estimated **2025**	Proposed **2026**
Available Resources				
Balance January l [a.]	$95,967,957	$92,718,292	$94,996,215	$83,594,545
Nonspendable: Inventory & Loans	3,758,324	3,490,506	2,936,109	3,121,570
Restricted for: CDBG Loans	741,842	817,494	804,560	804,560
Committed to: Economic Development	2,094,151	2,486,459	1,960,000	2,460,000
Committed to: Capital Improvement	13,053,954	10,585,597	8,366,597	6,066,597
Assigned for: Road Construction/Public Works	721,334	1,016,855	1,112,000	997,300
Assigned for: Community Programs, Capital Equipment & Capital Improvements	2,640,586	1,883,044	395,000	395,000
Net Balance	72,957,766	72,438,337	79,421,949	69,749,518
Revenues	98,007,861	99,429,788	102,075,000	99,849,000
Other Financing Sources	186,358	2,172,127	511,000	70,000
Less: Other Financing Uses	0	0	0	0
Total Available Resources	171,151,985	174,040,253	182,007,949	169,668,518
Expenditures				
Operating Costs	80,462,902	83,553,736	93,117,990	91,924,690
Capital Improvements	18,175,697	12,726,060	18,112,000	14,627,000
Debt Service	2,805,285	3,044,195	2,757,680	2,776,948
Total Expenditures	101,443,884	99,323,991	113,987,670	109,328,638
Revised Budget (Total Expenditures) b.	*121,965,241*	*116,085,955*	*122,406,855*	
Net Balance December 31 [c.]	**$69,708,101**	**$74,716,261**	**$68,020,279**	**$60,339,880**
Net Balance Change From Prior Year	$4,108,951	$5,008,160	($6,695,982)	($7,680,399)





[a.] Net Balance December 31 of previous year plus Inventory & Loans, Restrictions, Commitments, and Assignments of Previous Year.

[b.] The Revised Budget is the total of the budget adopted by Council at the beginning of the year plus supplemental appropriations plus encumbrances open at the beginning of the yeear.

[c.] Total available resources less total expenditures.

ESTIMATED 2026 FUND BALANCE*

TABLE II
Page 1 of 2

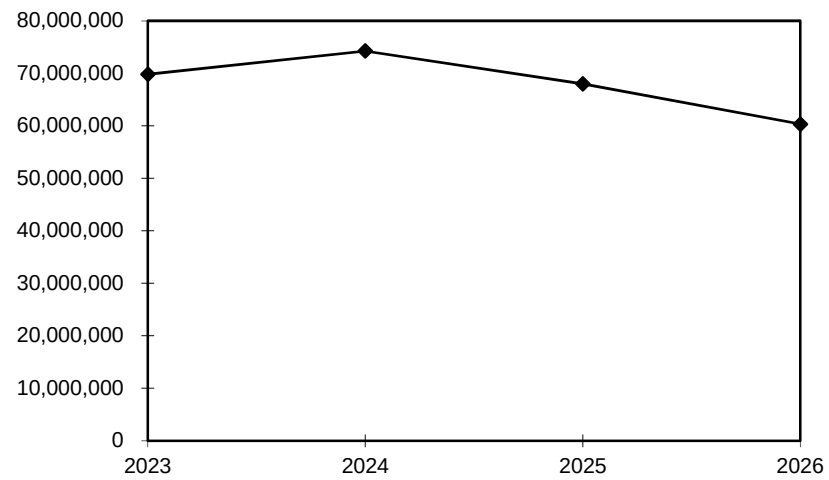
Code	Fund	Balance January 1, 2026	Nonspendable, Restrictions, Commitments, & Assignments **	Receipts	Other Financing Sources/(Uses)	Transfers and Advances***	Operating Costs	Capital Improvements	Debt Service	Balance December 31, 2026
101	General	62,833,647	(6,812,870)	76,833,000	25,000	(23,619,000)	59,343,480	0	351,089	49,565,208
	Special Revenue:									
202	Street Maintenance	171,710	(161,000)	3,861,000	25,000	3,891,000	7,777,600	0	0	10,110
203	State Highway	96,811	0	261,000	0	0	185,000	0	0	172,811
205	Cemetery	320,110	0	14,000	0	0	20,000	40,000	0	274,110
213	Police Pension	10,581	0	526,000	0	1,522,000	2,048,400	0	0	10,181
220	EMS Fund	3,690,271	0	973,000	0	0	747,200	0	0	3,916,071
246	Parks & Recreation	10,492	0	4,177,000	5,000	9,967,000	14,149,400	0	0	10,092
247	Lincoln Park Civic Commons & Amphitheatre Operations	1,191,611	0	5,466,000	0	0	5,966,000	0	0	691,611
260	DESC Reuse Funds	10,454	0	12,000	0	174,000	186,100	0	0	10,354
269	American Rescue Plan Act Fund	0	0	0	0	0	0	0	0	0
271	Special Grants & Programs	4,073,684	0	990,000	0	25,000	1,131,700	189,000	0	3,767,984
283	Community Dev.Block Grant	1,215,793	(804,560)	288,000	15,000	0	312,810	125,000	0	276,423
	Total Special Revenue	10,791,517	(965,560)	16,568,000	45,000	15,579,000	32,524,210	354,000	0	9,139,747
318	Debt Service	1,298,776	0	1,775,000	0	524,000	57,000	0	2,425,859	1,114,917
	Capital Projects:									
406	Capital Improvement	8,670,605	(6,066,597)	4,673,000	0	7,516,000	0	14,273,000	0	520,008
	GRAND TOTAL	83,594,545	(13,845,027)	99,849,000	70,000	0	91,924,690	14,627,000	2,776,948	60,339,880

* Fund Balance represents the funds remaining after the application of available revenues and resources to support the expenditures for the fund.

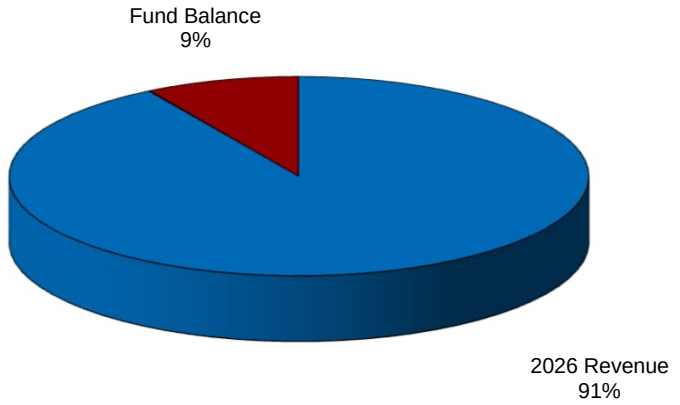
** Please see Fund Balance Classifications discussion on page 14. The 2026 General Fund amount includes prepaid workers compensation insurance; unclaimed funds; assets held for re-sale; a commitment for economic development; and assignments for neighborhood roadway improvements, community programs, capital equipment & capital improvements.

*** During the normal course of operations, the City has numerous transactions among funds, most of which are in the form of transfers used to move unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

2026 FUND BALANCE



ENDING FUND BALANCE (ALL FUNDS)



RESOURCES USED TO FUND 2026 TOTAL EXPENDITURES ($109,328,638)

The estimated decreases in the ending 2025 and 2026 fund balance is primarily due to the planned use of General Fund reserves and Capital Improvement Fund balance for the City's Capital Improvement Program.

2026 revenues will fund 92% of the City's proposed 2026 expenditures, while 9% of the expenditures will require the use of fund balance.
Please see page 35 of the Budget Message for a detailed fund balance discussion.

REVENUES CLASSIFIED BY SOURCE

TABLE III

Object Code		Mills 2024	Actual **2023**	Percent of Total	Actual **2024**	Percent of Total	* Estimated **2025**	Percent of Total	* Proposed **2026**	Percent of Total
	Property Taxes:									
41110	Real (Non-voted)	2.50	3,028,551	3.1%	3,847,382	3.9%	3,872,000	3.8%	3,872,000	3.9%
41120	Real (Voted)	3.98	5,002,698	5.1%	6,185,856	6.2%	6,163,000	6.0%	5,965,000	6.0%
	Total Property Taxes	6.48	8,031,249	8.2%	10,033,238	10.1%	10,035,000	9.8%	9,837,000	9.9%
41300	Tax Increment		496,089	0.5%	360,356	0.4%	392,000	0.4%	391,000	0.4%
41500	City Income Tax		55,355,011	56.5%	55,321,854	55.6%	56,613,000	55.5%	58,115,000	58.2%
42000	Licenses and Permits		747,880	0.8%	632,608	0.6%	634,000	0.6%	625,000	0.6%
43100	Federal Grants		5,972,566	6.1%	2,869,767	2.9%	5,701,000	5.6%	3,469,000	3.5%
43400	State and Local Grants		1,755,880	1.8%	3,332,891	3.4%	1,317,000	1.3%	107,000	0.1%
43500	Homestead & Rollback		1,067,393	1.1%	1,325,957	1.3%	1,328,000	1.3%	1,305,000	1.3%
43510	Local Government Fund		1,051,449	1.1%	1,025,310	1.0%	1,085,000	1.1%	1,095,000	1.1%
43540	Gasoline Tax		3,027,226	3.1%	3,078,200	3.1%	3,100,000	3.0%	3,100,000	3.1%
43550	Vehicle License Fees		508,887	0.5%	505,251	0.5%	507,000	0.5%	507,000	0.5%
43,555	Other Local Taxes		278,891	0.3%	279,489	0.3%	280,000	0.3%	280,000	0.3%
43560	Liquor & Beer Permits		67,359	0.1%	54,723	0.1%	45,000	0.0%	45,000	0.0%
43580	Wireless 911 Tax		307,655	0.3%	187,227	0.2%	150,000	0.1%	225,000	0.2%
43850	County Shared Revenues		206,752	0.2%	213,539	0.2%	216,000	0.2%	210,000	0.2%
44100	Charges for Services		6,518,844	6.7%	6,771,989	6.8%	7,164,000	7.0%	8,642,000	8.7%
45100	Fines, Forfeits & Settlements		1,584,304	1.6%	1,897,349	1.9%	1,995,000	2.0%	1,913,000	1.9%
46100	Investment Earnings		4,622,952	4.7%	4,841,968	4.9%	3,616,000	3.5%	2,792,000	2.8%
44200	Rental Income		753,400	0.8%	883,257	0.9%	921,000	0.9%	1,137,000	1.1%
46300	Special Assessments		976,406	1.0%	1,160,559	1.2%	1,127,000	1.1%	1,065,000	1.1%
46900	Concessions		908,794	0.9%	813,310	0.8%	728,000	0.7%	1,333,000	1.3%
46910	Sponsorships		489,094	0.5%	447,887	0.5%	509,000	0.5%	553,000	0.6%
49400	County ED/GE Program		0	0.0%	0	0.0%	0	0.0%	0	0.0%
49400	Reimbursements & Miscellaneous		3,279,780	3.3%	3,393,059	3.4%	4,612,000	4.5%	3,103,000	3.1%
	TOTAL RECEIPTS		98,007,861	100.0%	99,429,788	100.0%	102,075,000	100.0%	99,849,000	100.0%
	REVISED BUDGET		98,949,361		101,501,705		102,287,277			

* Refer to pages 36 - 40 (Budget Message) for a detailed listing of the assumptions used to project 2025 and 2026 revenues.

NOTES ON REVENUES

City Income Tax

This represents the City's largest revenue source. Although technically named an income tax, it could also be named an earnings tax since it essentially represents a tax on wages of employees working in Kettering or on the earnings of Kettering residents working elsewhere. The City's income tax rate has remained unchanged at 2.25% since January 1, 2007. Credit is given up to 2.25% if income tax is paid to another city. This tax is also applied to business profits. Income tax revenue provides a good hedge against inflation, compared with most other city revenue, but is more subject to the swings of the local economy as jobs are added or lost.

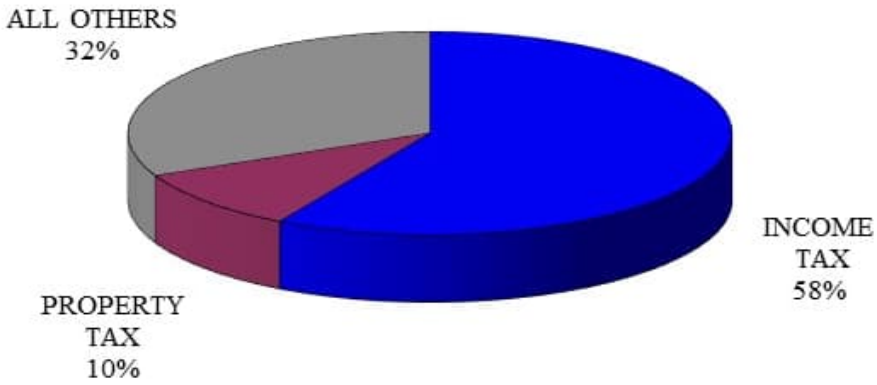
General Property Taxes

This is the City's second largest on-going source of revenue. It is generated from taxes against real and personal property and is collected and distributed by Montgomery County. One mill represents $1 of taxes paid for each $1,000 of assessed valuation of property. For tax purposes, Montgomery County appraises real property and then applies an assessment at 35% of the appraised or "market" value. Most of the City's property tax revenues come from a voted 3.5 mill levy. Non-voted millage is 2.5 mills as provided by state law. Based on 2024 tax rates collected in 2025, the other .48 mills are earmarked to pay off the debt on the City's improvements to sports parks, neighborhood parks and recreation complex. The City's total of 6.48 mills represents 5.0% of the current total property tax rate of 129.37 mills with the remainder going to the Kettering schools, Montgomery County, and Libraries. The 129.37 mills represent the total tax rate, but the actual effective rate for the schools as well as the County will be less due to the property tax rollback provision that will reduce the total effective rate to 97.06 mills for commercial property and 70.03 mills for residential property.

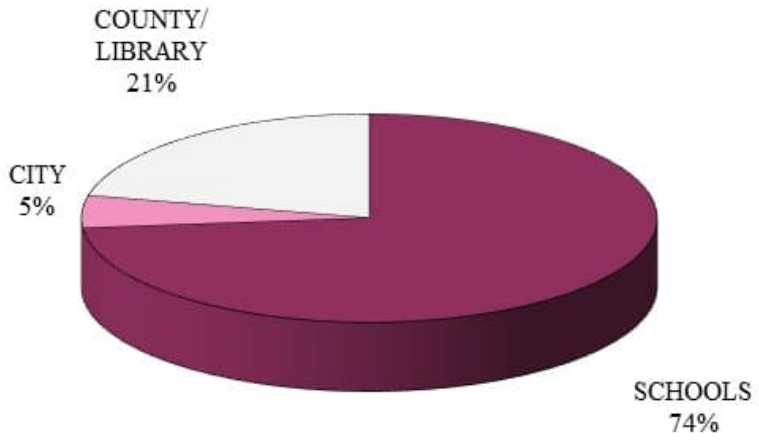
Other Revenues

Additional discussion on revenues can be found in the City Manager's Budget Message. Please see pages 36 - 40.

2026 REVENUES



PROPERTY TAX RATES



APPROXIMATE SHARE OF TOTAL 2026 EXPENDITURES

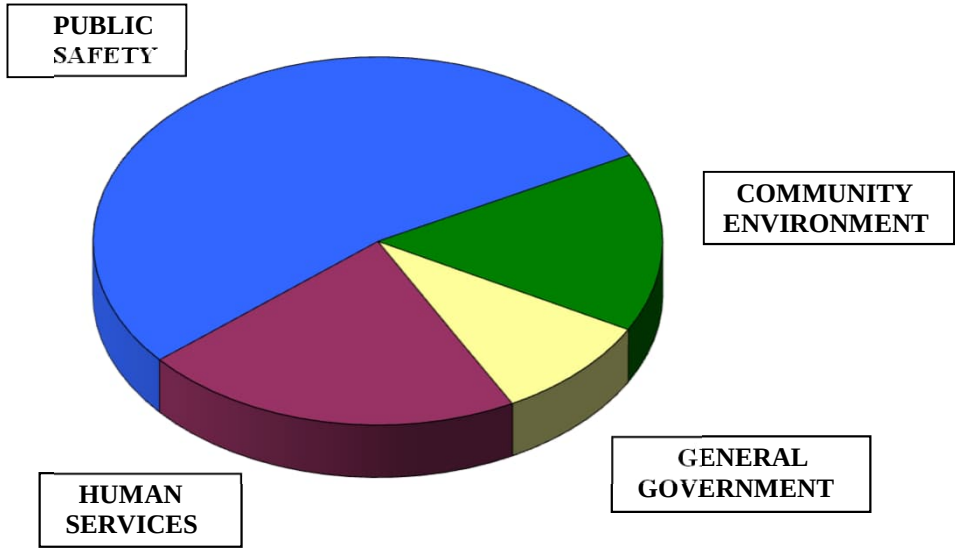
TABLE IV

Public Safety

Crime Prevention & Control	20.88%
Fire & Emergency Medical Services	19.26%
Highway Safety	9.77%
Court	3.44%
	53.35%

Community Environment

Economic and Community Development/Housing & Proprty Maintenance	4.27%
Streets & Drainage	11.42%
	15.69%



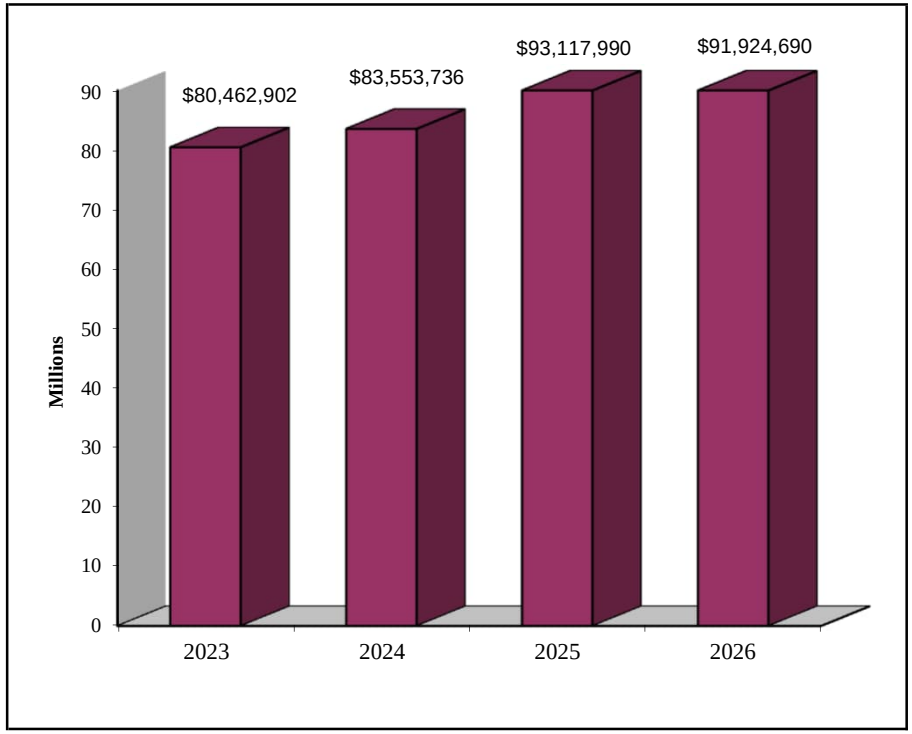
Human Services

Parks, Recreation & Cultural Arts	21.41%
Cemetery	0.06%
Public Health	0.07%
Youth Services	0.17%
	21.71%

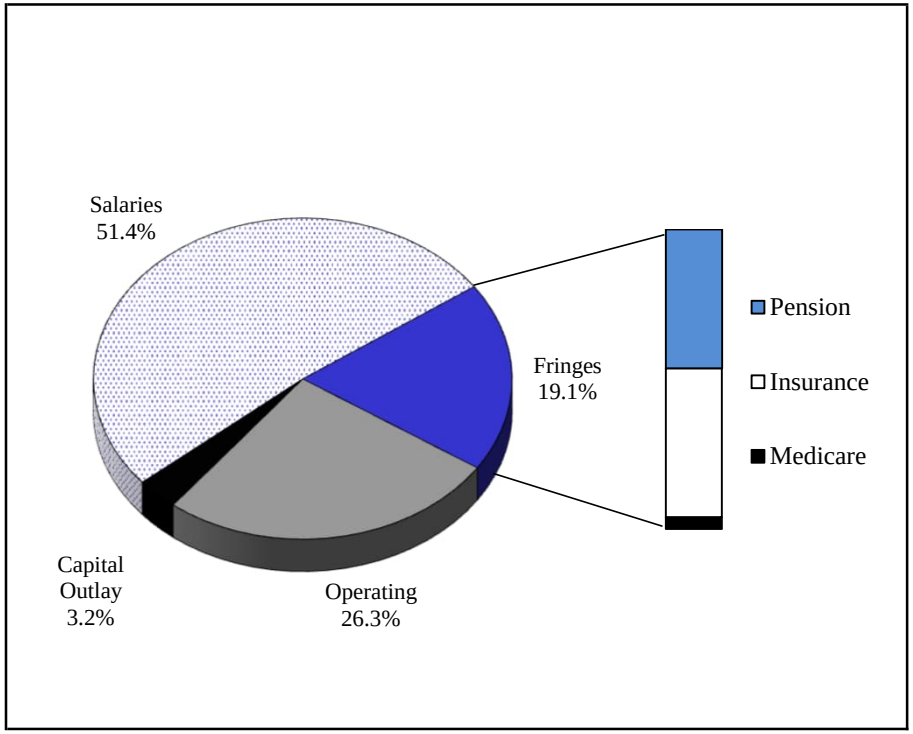
General Government

Citizen Committees	0.31%
Public Representation	0.34%
General Administration	1.76%
Legal Services	1.35%
Personnel Administration	1.33%
Financial Administration	3.21%
Administrative Support	0.75%
Volunteer Program	0.20%
	9.25%

PROPOSED 2026 OPERATING COSTS



TOTAL OPERATING COSTS



DISTRIBUTION OF PROPOSED 2026 OPERATING COSTS

SUMMARY AND COMPARISON OF OPERATING COSTS (All Budgeted Funds)

TABLE V

Department Code	Operating Cost by Cost Center	Actual 2023 Amount	Actual 2023 Percent of Total	Actual 2024 Amount	Actual 2024 Percent of Total	Estimated 2025 Amount	Estimated 2025 Percent of Total	Proposed 2026 Amount	Proposed 2026 Percent of Total
0050	Mayor and Council	347,503	0.4%	292,859	0.4%	317,260	0.3%	332,300	0.4%
0100	Municipal Court	1,541,925	1.9%	1,950,925	2.3%	1,461,580	1.6%	1,963,900	2.1%
0150	Clerk of Courts	1,242,457	1.5%	1,540,077	1.8%	1,574,580	1.7%	1,750,800	1.9%
0250	Office of the City Manager	728,308	0.9%	912,463	1.1%	1,126,440	1.2%	1,136,400	1.2%
0300	Law Department	1,167,966	1.5%	1,180,965	1.4%	1,251,730	1.3%	1,421,400	1.5%
0350	Finance Department	2,900,115	3.6%	3,040,462	3.6%	3,217,090	3.5%	3,501,800	3.8%
0400	Administrative Support	903,524	1.1%	944,561	1.1%	990,680	1.1%	815,600	0.9%
0450	Human Resource Department	1,217,701	1.5%	1,312,815	1.6%	1,327,280	1.4%	1,448,600	1.6%
0500	Planning & Development Department	3,230,051	4.0%	2,961,080	3.5%	3,294,990	3.5%	3,326,100	3.6%
0550	Economic Development	1,189,472	1.5%	382,847	0.5%	1,669,050	1.8%	698,600	0.8%
0600	Police Department	18,747,641	23.3%	21,728,507	26.0%	22,415,670	24.1%	21,807,400	23.7%
0700	Fire Department	16,550,484	20.6%	18,417,938	22.0%	19,956,310	21.4%	19,694,100	21.4%
0800	Engineering Department	2,574,277	3.2%	2,870,843	3.4%	2,766,730	3.0%	2,974,000	3.2%
0950	Street Lighting	469,046	0.6%	494,377	0.6%	514,100	0.6%	485,200	0.5%
1700	Community Information	266,991	0.3%	346,347	0.4%	735,950	0.8%	771,500	0.8%
2000	Street Division	7,296,209	9.1%	7,263,093	8.7%	8,914,930	9.6%	7,947,600	8.6%
2200	Fraze Pavilion Operations	3,881,485	4.8%	3,838,302	4.6%	4,144,000	4.5%	5,966,000	6.5%
2400	Parks, Recreation & Cultural Arts	11,407,878	14.2%	12,279,165	14.7%	13,762,400	14.8%	14,169,400	15.4%
2740	DESC	140,756	0.2%	145,359	0.2%	189,600	0.2%	186,100	0.2%
	Other Cost Centers	571,029	0.7%	630,943	0.8%	662,450	0.7%	826,680	0.9%
	Special Grants and Programs	2,994,297	3.7%	272,627	0.3%	1,861,830	2.0%	331,400	0.4%
	CDBG Programs	1,018,691	1.3%	677,855	0.8%	943,340	1.0%	312,810	0.3%
	Debt Service	75,096	0.1%	69,326	0.1%	20,000	0.0%	57,000	0.1%
	GRAND TOTAL OPERATING COSTS	80,462,902	100.0%	83,553,736	100.0%	93,117,990	100.0%	91,924,690	100.0%
Object Code	Object Code by Cost Center								
Personnel:									
71100-71300	Salaries & Wages	41,623,963	51.7%	43,614,381	52.2%	45,236,600	48.6%	47,233,600	51.4%
	Fringe Benefits:								
71500	Pension Contribution	7,178,737	8.9%	7,560,923	9.0%	7,838,460	8.4%	8,136,800	8.9%
71600	Employee Insurance	6,807,323	8.5%	7,009,547	8.4%	7,488,450	8.0%	8,695,900	9.5%
71700	Medicare	577,072	0.7%	606,479	0.7%	634,490	0.7%	680,200	0.7%
	Total Personnel	56,187,095	69.8%	58,791,330	70.4%	61,198,000	65.7%	64,746,500	70.4%
Operating Expenses:									
72000-72999		22,658,872	28.2%	19,694,944	23.6%	25,667,090	27.6%	24,178,590	26.3%
Capital Outlay:									
77000-77999		1,616,935	2.0%	5,067,462	6.1%	6,252,900	6.7%	2,999,600	3.3%
GRAND TOTAL OPERATING COSTS		80,462,902	100.0%	83,553,736	100.0%	93,117,990	100.0%	91,924,690	100.0%
Revised Budget		91,694,921		96,761,175		99,445,450			

TABLE VI

STAFFING LEVEL (FTE) COMPARISON [1.]

Code		Funded 2023 Full Time	Funded 2023 Part Time	Funded 2023 Total 2023	Funded 2024 Full Time	Funded 2024 Part Time	Funded 2024 Total 2024	Funded 2025 Full Time	Funded 2025 Part Time	Funded 2025 Total 2025	Proposed 2026 Full Time	Proposed 2026 Part Time	Proposed 2026 Total 2026
0050	Council and Mayor	1.0	7.0	8.0	1.0	7.0	8.0	1.0	7.0	8.0	1.0	7.0	8.0
0100	Municipal Court	12.0	0.9	12.9	12.0	0.9	12.9	12.0	0.9	12.9	10.0	0.9	10.9
0150	Clerk of Court	11.0	0.0	11.0	11.0	0.0	11.0	11.0	0.0	11.0	13.0	0.0	13.0
0250	City Manager's Office	4.2	0.0	4.2	5.0	0.0	5.0	5.0	0.0	5.0	5.0	0.0	5.0
0300	Law Department	8.0	0.0	8.0	8.0	0.0	8.0	8.0	0.0	8.0	8.0	0.0	8.0
0350	Finance Department	19.0	2.3	21.3	19.0	2.3	21.3	19.0	2.3	21.3	19.0	2.3	21.3
0400	Administrative Support	5.0	2.7	7.7	5.0	2.5	7.5	3.0	2.5	5.5	3.0	2.5	5.5
0450	Human Resources Department	7.0	0.0	7.0	7.0	0.0	7.0	7.0	0.0	7.0	7.0	0.0	7.0
0500	Planning and Development	18.0	3.1	21.1	18.0	3.1	21.1	18.0	3.1	21.1	18.0	3.1	21.1
0550	Economic Development	1.1	0.0	1.1	1.0	0.0	1.0	1.0	0.0	1.0	1.0	0.0	1.0
0600	Police Department	119.0	4.7	123.7	119.0	4.7	123.7	119.0	5.3	124.3	119.0	5.3	124.3
0700	Fire Department	83.0	1.0	84.0	83.0	1.4	84.4	83.0	1.4	84.4	83.0	1.4	84.4
0800	Engineering Department	15.8	3.8	19.6	15.0	4.4	19.4	14.0	4.4	18.4	14.0	4.4	18.4
1000	Volunteer Program	2.0	0.0	2.0	2.0	0.0	2.0	1.0	0.0	1.0	1.0	0.7	1.7
1700	Communications & Engagement	1.0	0.0	1.0	1.0	0.0	1.0	4.0	0.7	4.7	4.0	0.7	4.7
1730	Sustainability	0.0	0.0	0.0	0.0	0.0	0.0	1.0	0.0	1.0	1.0	0.0	1.0
1770	Compliance/Inclusion	0.8	0.0	0.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000	Street Division	41.2	2.6	43.8	40.0	2.6	42.6	40.0	2.6	42.6	40.0	2.5	42.5
2200	Fraze Pavilion Operations Fund	5.0	14.9	19.9	4.0	14.0	18.0	4.0	14.0	18.0	4.0	14.0	18.0
2400	Parks, Recreation & Cultural Arts	42.0	83.9	125.9	43.0	85.9	128.9	42.0	84.6	126.6	42.0	84.6	126.6
4300	Vehicle Maintenance Center	7.0	0.0	7.0	7.0	0.0	7.0	7.0	0.0	7.0	7.0	0.0	7.0
4400	Information Systems	4.0	0.0	4.0	4.0	0.0	4.0	5.0	0.0	5.0	5.0	0.0	5.0
4410	Facilities Department	26.0	0.8	26.8	26.0	0.8	26.8	26.0	0.8	26.8	26.0	0.8	26.8
	TOTAL	433.0	127.7	560.7	431.0	129.6	560.6	431.0	129.6	560.6	431.0	130.2	561.2

1. Full-time Equivalent Position (FTE): A part-time position is converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time clerk working 20 hours per week would be equivalent to 0.5 of a full-time position.

Note: Refer to pages 102 and 103 for an analysis of material changes in staffing levels.

This analysis should be reviewed in conjunction with Table VI (page 101).

STAFFING LEVEL (FTE) ANALYSIS

Department	Explanation
Mayor and Council	No significant increases or decreases in regular staffing from 2023-2026.
Municipal Court	Municipal Court staffing levels exclude one probation officer funded by a grant from the Ohio Department of Rehabilitation and Corrections. This officer's salary is charged to the Special Grants & Programs Fund. Effective mid-year 2025, the Clerk of Court's Office assumed assignment duties previously performed by Municipal Court personnel. To facilitate this change, two full-time employees were transferred from the Municipal Court to the Clerk of Court Office.
Clerk of Courts	Effective 2023, a Deputy Clerk was promoted to a new Civil Division Coordinator position. Effective mid-year 2025, the Clerk of Court's Office assumed assignment duties previously performed by Municipal Court personnel. To facilitate this change, two full-time employees were transferred from the Municipal Court to the Clerk of Court Office.
City Manager's Office	Effective 2023, the Compliance & Inclusion Manager, previously allocated between the City Manager's Office and the Compliance cost center on a 25/75 basis, is funded 100% in the Human Resources Department. The Management Assistant position, previously allocated between the City Manager's Office and the Economic Development Office on a 95/05 basis, is funded 100% in the City Manager's Office. A second Assistant City Manager is funded starting 2024.
Law Department	The 2026 budget includes funding for the reclassification of one full-time Administrative Assistant to Paralegal to reflect an expansion of duties that include substantive legal work.
Finance Department	Effective 2026, the Purchasing Manager position is re-classed to a Purchasing Supervisor and funding is included to re-class a Technician II position to a Technician III.
Administrative Support	Effective 2024, job functions of the part-time Records Center Clerk will be performed by outside services. For 2025, the two full-time Administrative Designer positions are transferred from the Administrative Support Department to the Communications & Engagement Office.
Human Resources	Effective 2023, the Compliance and Inclusion Manager, previously allocated between the City Manager's Department and the Compliance cost center on a 25/75 basis, is funded 100% in the Human Resources Department. In addition, two full-time Technician positions are converted to Coordinator positions as they assume the job duties of a previous Manager.
Planning & Devel.	No significant increases or decreases in regular staffing from 2023-2026.
Economic Devel.	Effective mid-year 2023, the Management Assistant position, previously allocated between the City Manager's Office and the Economic Development Office on a 95/05 basis, is funded 100% in the City Manager's Office.
Police Department	Effective 2025, a part-time Redaction Specialist is funded for the Police Department. This is in response to the increased public records requests needing redaction in recent years from the addition of video recording devices by Police personnel.
Fire Department	Additional part-time Hydrant Inspection hours (0.4 fte) are funded effective 2024.
Engineering Department	Since 2014, an Assistant City Manager holds the position of City Engineer with the roles and responsibilities of directly overseeing the Engineering Department. As a result, an Assistant City Engineer was hired in 2015 to oversee and manage day-to-day operations of the Engineering Department. Effective 2024, a full-time Administrative Assistant position, previously allocated between the Engineering and Public Service Departments on an 80/20 basis, is replaced by a part-time Clerk (0.6) funded 100% in the Engineering Department. The Engineering Department's organizational structure was updated effective 2025. The new structure eliminates one Civil Engineer position through attrition. The remaining Civil Engineers are re-classified as Senior Civil Engineers at the same pay grade as the former Civil Engineer positions. The Design Engineer and Surveyor employees are re-classified as Civil Engineers at the same pay grade as the former Design Engineer position.

Volunteer Office	The full-time Assistant Volunteer Coordinator position was not funded for 2025. The 2026 budget includes funding for a regular part-time position (0.7 fte).
Communications & Engagement	In response to the new Strategic Plan goals, the former Community Information Office expanded to form a new Communications and Engagement Office in late 2024. As part of this new structure, current employees from the Administrative Services and PRCA Departments transitioned to the new office. These positions include Communications & Design Specialists (1.7 fte), a Communications Supervisor (1.0 fte) and a Communications Coordinator (0.7 fte).
Sustainability	In response to Strategic Plan goals, the City created a new full-time Sustainability Manager position effective 2025. The position manages sustainability policies and strategies, guides the direction of sustainability efforts, and collaborates with professionals to support the City reaching its sustainability and resiliency goals.
Compliance	Effective 2023, the Compliance & Inclusion Manager, previously allocated between the City Manager's Office and the Compliance cost center on a 25/75 basis, is funded 100% in the Human Resources Department
Street Division	The Streets Division and Facilities Division form one Public Service Department. The Public Service Director and Administrative Assistant are recorded in the Streets Division. From 2023 to 2025, two Traffic Control positions were phased out and one Street Service position was added. Funding for part-time employees fluctuates based upon anticipated need.
Fraze Pavilion	Effective 2023, the budget includes a full-time Facility Coordinator with an off-setting reduction in temporary part-time hours. The General Manager position, vacant since 2019, was eliminated in 2024 to coincide with the promotion of the Operations Manager to a new Manager III position. Each year's temporary and contractual part-time staffing levels are determined based upon the anticipated number of shows and festivals scheduled for each performance season.
Parks, Recreation & Cultural Arts	Late 2024, the full-time Marketing Supervisor (1.0 fte) and part-time Communications Coordinator (0.7 fte) transitioned to the new Communications & Engagement Office. This reorganization is in response to Strategic Plan goals. Mid-year 2025, the Recreation Program Manager position was elevated to a Program Superintendent position and the Aquatics Supervisor position was re-classified to a Coordinator role to reflect changes to the structure and distribution of responsibilities within the recreation team. Part-time and temporary recreation personnel hours fluctuate each year to align with changes in programming and facility coverage needs.
Vehicle Maintenance	Effective 2023, a vacant Maintenance Supervisor position is eliminated and one Mechanic position is converted to a Lead Mechanic position.
Information Systems	Effective 2025, a new full-time Cybersecurity Analyst position is funded to meet the increasing responsibility of securing the City's technology assets and data.
Facilities Department	The Streets Division and Facilities Division form one Public Service Department. The Public Service Director and Administrative Assistant are recorded in the Streets Division. From 2023 to 2025, two Mechanic positions are phased out and two Service positions are added.

fte: Full Time Equivalent

DEBT STATEMENT

Schedule of Bonds and Notes for
The Years 2025 and 2026

Purpose	Date Issued	Interest Rate	Maturity Date	Amount Issued	Amount Outstanding 12/31/2025
General Obligation Bonds:					
Court Refunding Bonds, Series 2015 [1.]	02-04-2015	1.00%-4.00%	12-01-2024	2,215,000	0
PRCA Improvement Refunding Bonds, Series 2019 [2.]	12-17-2019	2.12%-2.66%	12-01-2028	6,825,000	2,435,000
Fire Station Improvement Bonds [3.]	02-04-2015	1.00%-4.00%	12-01-2034	15,500,000	8,145,000
Police Station Improvement Bonds [4.]	02-12-2020	2.00%-3.00%	12-01-2039	8,300,000	6,165,000
Total General Obligation Bonds				32,840,000	16,745,000
Promissory Notes:					
Ohio Public Works Commission:					
Spaulding Road	10-01-2002	0.00%	01-01-2023	1,520,719	0
Bigger Road [5.]	11-01-2002	3.00%	01-01-2024	511,071	0
County Line Road	12-01-2002	0.00%	07-01-2023	686,098	0
Ridgeway Road Bridge Replacement [6.]	07-01-2022	0.00%	01-01-2052	238,111	210,331
Total Promissory Notes				2,955,999	210,331
Lease Liability [7.]	02-01-2024	4.00%	02-01-2028	1,623,006	1,012,756
GRAND TOTAL				37,419,005	17,968,087

The City of Kettering has a "Aa1" bond credit rating from Moody's Investors Service.

[1.] Court Facility is a refunding of the original debt used to renovate existing space at the Kettering Business Park to provide a new location for the Kettering Municipal Court. The new space provided for more modern and updated court space, offices, and security systems.

[2.] Recreation and Parks is a refunding of the original voted bond issuance that provided funding for significant updates to the Kettering Recreation Center's indoor facilities and outdoor water park and improvements including new playground equipment in each of the City's parks.

[3.] Fire Station Improvement issuance is debt that paid about half of the total cost of building new fire stations in the City. The previous stations were at least forty years of age and were not designed to meet the current standards for efficient and effective fire and paramedic services.

[4.] Police Station Improvement issuance is debt that paid for the expansion of Police headquarters with the addition of a second story and significant renovations to the remainder of the space to meet the needs of a modern police department.

[5.] Bigger Road note is debt that paid a portion of the reconstruction of Bigger Road from David Road to Westlawn Drive. The project included the widening of existing roadway; installation of curb, gutter and sidewalk; drainage; and reconstruction of pavement.

[6.] Ridgeway Road Bridge Replacement note is debt that paid a portion of the removal and replacement of the bridge that carries Ridgeway Road over Dorothy Lane. The replacement bridge is capable of carrying vehicles, bicyclists and pedestrians.

[7.] Lease liability is a five-year lease of Body worn cameras, Tasers, and fleet camera systems for the Kettering Police Department.

TABLE VII
PAGE 2 OF 3

DEBT STATEMENT

PURPOSE	Actual Payments in 2023			Actual Payments in 2024			Estimated Payments in 2025			Payments Due in 2026			Payments Due 2027 through Maturity		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
General Obligation Bonds:															
Court Refunding Bonds, Series 2015	255,000	15,700	270,700	265,000	10,600	275,600	0	0	0	0	0	0	0	0	0
PRCA Improvement Refunding Bonds, Series 2019	740,000	108,058	848,058	760,000	88,374	848,374	780,000	68,158	848,158	795,000	51,622	846,622	1,640,000	52,364	1,692,364
Fire Station Improvement Bonds	720,000	336,250	1,056,250	735,000	321,850	1,056,850	760,000	292,450	1,052,450	795,000	262,050	1,057,050	7,350,000	1,091,250	8,441,250
Police Station Improvement Bonds, Series 2020	355,000	160,850	515,850	360,000	153,750	513,750	365,000	146,550	511,550	375,000	139,250	514,250	5,790,000	887,750	6,677,750
TOTAL	2,070,000	620,858	2,690,858	2,120,000	574,574	2,694,574	1,905,000	507,158	2,412,158	1,965,000	452,922	2,417,922	14,780,000	2,031,364	16,811,364
Promissory Notes:															
Ohio Public Works Commission:															
Spaulding Road	38,018	0	38,018	0	0	0	0	0	0	0	0	0	0	0	0
Bigger Road	32,920	1,247	34,167	16,831	252	17,083	0	0	0	0	0	0	0	0	0
County Line Road	34,305	0	34,305	0	0	0	0	0	0	0	0	0	0	0	0
Ridgeway Road Bridge	7,937	0	7,937	7,937	0	7,937	7,937	0	7,937	7,937	0	7,937	202,394	0	202,394
TOTAL	113,180	1,247	114,427	24,768	252	25,020	7,937	0	7,937	7,937	0	7,937	202,394	0	202,394
Lease Liability	0	0	0	324,601	0	324,601	285,649	51,936	337,585	310,581	40,508	351,089	702,175	42,695	744,870
TOTAL	2,183,180	622,105	2,805,285	2,469,369	574,826	3,044,195	2,198,586	559,094	2,757,680	2,283,518	493,430	2,776,948	15,684,569	2,074,059	17,758,628
REVISED BUDGET	2,170,395	668,223	2,838,618	2,469,369	574,826	3,044,195	2,198,586	559,094	2,757,680						

DEBT POLICY AND LEGAL DEBT MARGIN

DEBT POLICY

The City's policy has been, and continues to be, conservative regarding the issuance of new debt. While the City is not close to its legal debt limit, (see section below), we continue to maintain a "pay-as-you-go" policy, with the exception of large-scale improvement projects.

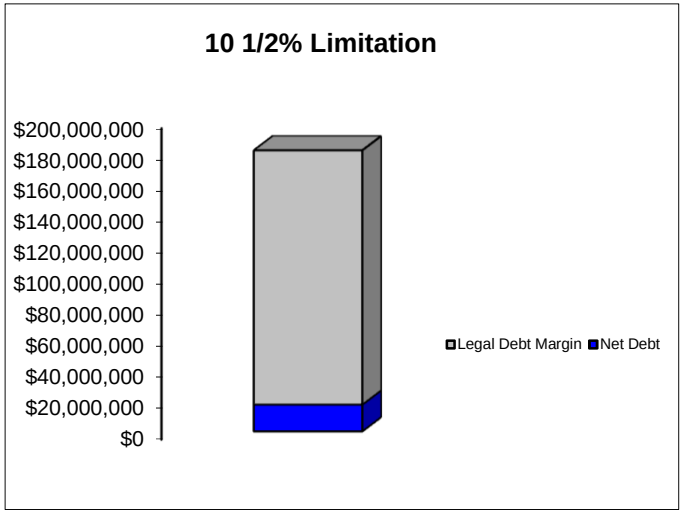
LEGAL DEBT MARGIN - DECEMBER 31, 2024

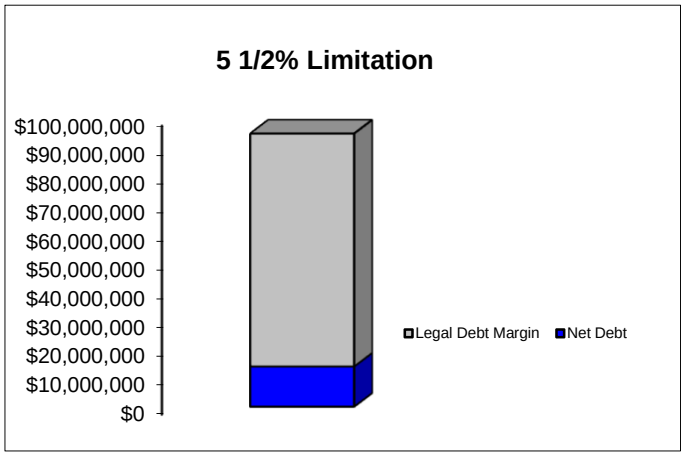
	10-1/2% OF ASSESSED VALUATION (1)	5-1/2% OF ASSESSED VALUATION (2)
OVERALL DEBT LIMITATIONS	$180,425,490	$94,508,590
GROSS INDEBTEDNESS	20,586,639	20,586,639
Less Debt outside limitations-		
Voted Debt		3,251,475
Special Assessment Debt	0	0
Lease Obligations	1,298,405	1,298,405
Promissory Notes	218,268	218,268
Less Debt Service Available Fund Balance	1,894,871	1,894,871
NET DEBT WITHIN LIMITATIONS	17,175,095	13,923,620
LEGAL DEBT MARGIN WITHIN LIMITATIONS	$163,250,395	$80,584,970

Source: City of Kettering, Ohio, Department of Finance

(1) Applies to both voted and unvoted debt. The total assessed valuation is $1,718,338,000.
(2) Applies only to unvoted debt. The total assessed valuation is $1,718,338,000.

LEGAL DEBT MARGIN





SUMMARY OF CAPITAL IMPROVEMENTS

TABLE VIII

Activity Code		Actual **2023**	Actual **2024**	Estimated **2025**	Total Proposed **2026**	Capital Improvement Fund	Special Revenue Funds
5100	Traffic Controls						
	Miscellaneous Traffic Controls				80,000	80,000	
	Signal removal: Far Hills Ave. & Laurelann				24,000	24,000	
	Citywide Traffic Signal System Upgrade Phase 4				2,116,000	2,116,000	
	Total Traffic Controls	1,629,738	335,619	158,000	2,220,000	2,220,000	0
5200	Street Surfacing & Roadway Improvements						
	Normal Program				1,925,000	1,925,000	
	Gas Tax Program				950,000	950,000	
	ADA Curb Ramp Replacement Program				125,000	125,000	
	Curb, Sidewalk, & Drive Approach Repair Program				900,000	900,000	
	Thoroughfares, Arterials & Collectors				490,000	490,000	
	Display Lane Street Improvements				350,000	350,000	
	Marshall Road: David Rd.to Wilmington Pike				1,924,000	1,924,000	
	Parklawn Street Improvements				725,000	725,000	
	Whipp Road: Milshire to Oak Valley				850,000	850,000	
	Galewood Bridge Rehabilitation right of way				50,000	50,000	
	Total Street Surfacing & Roadway Improvements	8,724,467	6,883,141	11,847,000	8,289,000	8,289,000	0
5700	Streetscape Improvements						
	Far Hills Streetlighting Improvements right of way				50,000	50,000	
	Kettering Business Park Pedestrian/Bike Connector				125,000	125,000	
	SR835 Pedestrian/Bike Path				714,000	714,000	
	Pole and Bus Stop Painting				20,000	20,000	
	Bike program				10,000	10,000	
	Total Streetscape Improvements	37,244	569,229	986,000	919,000	919,000	0
5900	Drainage Improvements						
	Miscellaneous Drainage				25,000	25,000	
	Delco Park Railroad Bridge removal				200,000	200,000	
	Stormwater Master Plan				10,000	10,000	
	Total Drainage Improvements	64,633	1,582,988	73,000	235,000	235,000	0
6100	Parks, Recreation & Cultural Arts						
	Beavertown Cemetery Improvements carryover				40,000	0	40,000
	Annual Park Program				706,000	706,000	
	KRC Improvements				325,000	325,000	
	Water Park and Main Pool Improvements				210,000	210,000	
	Polen Farm Paver Replacements				120,000	120,000	
	Rosewood Arts Center Mechanical Room improvements				38,000	38,000	
	Lincoln Park/Civic Commons Improvements				120,000	120,000	
	Fraze Improvements Design				239,000	50,000	189,000
	Delco Park BMX Improvements ($113,000 carryover)				113,000	113,000	
	Delco Park Path Repair				30,000	30,000	
	City Sites Artwork Projects				85,000	85,000	
	Parks Maintenance Center Campus Improvements				198,000	198,000	
	Tennis/Basketball Court Resurfacing				50,000	50,000	
	Total Parks & Recreation	6,818,020	2,568,361	2,569,000	2,274,000	2,045,000	229,000
6500	Tree Planting and Landscaping	35,326	188,314	110,000	135,000	135,000	
6600	Other						
	ADA Improvements				25,000	25,000	
	Miscellaneous Building Improvements				260,000	260,000	
	Fire Station TOX Sensors				45,000	45,000	
	Former Fire Station 34 Well Abandonment				45,000	45,000	
	Public Service Center HVAC				20,000	20,000	
6700	Court Facility Improvements				35,000	35,000	
8000	Community Development Block Grant Projects and Acquisitions				125,000	0	125,000
	Total Other	866,269	598,408	2,369,000	555,000	430,000	125,000
	GRAND TOTAL CAPITAL IMPROVEMENTS	**18,175,697**	**12,726,060**	**18,112,000**	**14,627,000**	**14,273,000**	**354,000**
	Revised Budget	22,878,541	16,280,585	20,203,725			

TABLE IX
Page 1 of 2

REVENUES AND EXPENDITURES BY FUND TYPE

	General Fund				Special Revenue Funds			
	Actual **2023**	Actual **2024**	Estimated **2025**	Proposed **2026**	Actual **2023**	Actual **2024**	Estimated **2025**	Proposed **2026**
REVENUES:								
Property Taxes	6,903,672	8,770,099	8,827,000	8,827,000	363,734	462,124	465,000	465,000
Payments in lieu of taxes	0	0	0	0	0	0	0	0
Income Tax	55,355,011	55,321,854	56,613,000	58,115,000	0	0	0	0
Licenses and Permits	729,480	615,888	614,000	614,000	18,400	16,720	20,000	11,000
Intergovernmental Revenues	2,036,224	2,426,298	2,301,000	2,309,000	7,821,039	5,507,777	8,556,000	4,272,000
Other Local Taxes	0	0	0	0	278,891	279,489	280,000	280,000
Charges for Services	27,813	37,337	38,000	40,000	4,940,246	5,365,546	6,726,000	7,502,000
Fines, Forfeits and Costs	1,082,309	1,226,557	1,305,000	1,305,000	501,995	670,792	690,000	608,000
Investment Earnings	3,630,041	3,970,023	3,080,000	2,393,000	216,088	223,779	174,000	144,000
Special Assessments	419,264	384,267	370,000	400,000	0	0	0	0
Miscellaneous	2,769,878	2,933,737	4,182,000	2,830,000	2,482,900	2,541,145	2,578,000	3,286,000
TOTAL REVENUES	72,953,692	75,686,060	77,330,000	76,833,000	16,623,293	15,067,372	19,489,000	16,568,000
EXPENDITURES:								
Current:								
General Government	14,132,402	13,579,101	15,804,900	15,664,200	1,479,188	1,702,403	1,521,720	1,110,210
Public Safety	33,735,404	38,314,768	40,313,240	39,083,780	1,900,757	2,171,822	2,428,220	2,879,600
Public Works	2,779,510	3,103,015	2,989,350	3,081,500	7,296,209	7,263,093	8,914,930	7,947,600
Human Services	378,203	432,338	338,920	304,200	15,289,363	16,117,467	17,906,400	20,135,400
Miscellaneous	385,594	467,012	981,480	1,209,800	3,011,176	333,391	1,898,830	451,400
Capital Improvements:					424,906	557,353	2,313,000	354,000
Debt Service:								
Principal	0	324,601	285,649	310,581				
Interest	0	0	51,936	40,508				
TOTAL EXPENDITURES	51,411,113	56,220,835	60,765,475	59,694,569	29,401,599	28,145,529	34,983,100	32,878,210
Revised Budget	58,646,949	63,295,022	64,046,468		37,139,664	34,629,264	38,211,054	

For Fund Definitions, please see "Financial Structure" on page 13.

REVENUES AND EXPENDITURES BY FUND TYPE

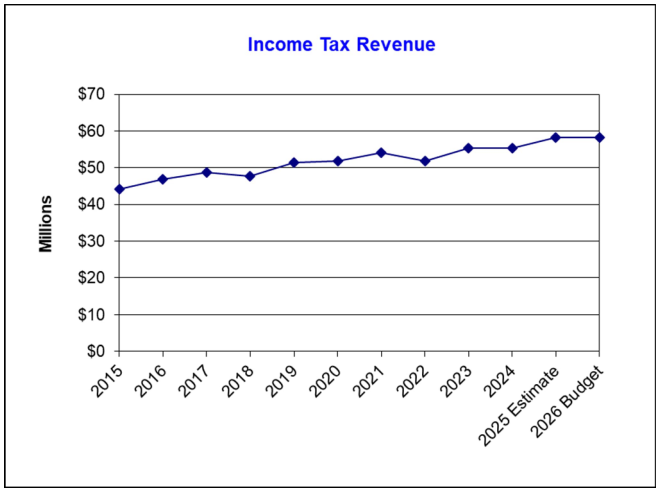
	Debt Service Fund				Capital Projects Fund				Total			
	Actual **2023**	Actual **2024**	Estimated **2025**	Proposed **2026**	Actual **2023**	Actual **2024**	Estimated **2025**	Proposed **2026**	Actual **2023**	Actual **2024**	Estimated **2025**	Proposed **2026**
REVENUES:												
Property Taxes	763,843	801,015	743,000	545,000					8,031,249	10,033,238	10,035,000	9,837,000
Payments in lieu of taxes					496,089	360,356	392,000	391,000	496,089	360,356	392,000	391,000
Income Tax									55,355,011	55,321,854	56,613,000	58,115,000
Licenses and Permits									747,880	632,608	634,000	625,000
Intergovernmental Revenues	101,597	105,925	98,000	75,000	4,006,307	4,552,865	2,494,000	3,407,000	13,965,167	12,592,865	13,449,000	10,063,000
Other Local Taxes									278,891	279,489	280,000	280,000
Charges for Services	1,550,785	1,369,106	400,000	1,100,000					6,518,844	6,771,989	7,164,000	8,642,000
Fines, Forfeits and Costs									1,584,304	1,897,349	1,995,000	1,913,000
Investment Earnings	75,823	116,523	81,000	55,000	701,000	531,643	281,000	200,000	4,622,952	4,841,968	3,616,000	2,792,000
Special Assessments	0	0	0	0	557,142	776,292	757,000	665,000	976,406	1,160,559	1,127,000	1,065,000
Miscellaneous	40,000	40,000	0	0	138,290	22,631	10,000	10,000	5,431,068	5,537,513	6,770,000	6,126,000
TOTAL REVENUES	2,532,048	2,432,569	1,322,000	1,775,000	5,898,828	6,243,787	3,934,000	4,673,000	98,007,861	99,429,788	102,075,000	99,849,000
EXPENDITURES:												
Current:												
General Government					6,825	120,438	1,343,000	35,000	15,618,415	15,401,942	18,669,620	16,809,410
Public Safety					1,629,738	335,619	158,000	2,220,000	37,265,899	40,822,209	42,899,460	44,183,380
Public Works					8,704,671	8,999,968	10,821,000	9,443,000	18,780,390	19,366,076	22,725,280	20,472,100
Human Services					6,660,467	2,282,177	2,487,000	2,180,000	22,328,033	18,831,982	20,732,320	22,619,600
Miscellaneous	75,096	69,326	20,000	57,000	749,090	430,505	990,000	395,000	4,220,956	1,300,234	3,890,310	2,113,200
Capital Improvements:									424,906	557,353	2,313,000	354,000
Debt Service:												
Principal	2,183,180	2,144,768	1,912,937	1,972,937					2,183,180	2,469,369	2,198,586	2,283,518
Interest	622,105	574,826	507,158	452,922					622,105	574,826	559,094	493,430
TOTAL EXPENDITURES	2,880,381	2,788,920	2,440,095	2,482,859	17,750,791	12,168,707	15,799,000	14,273,000	101,443,884	99,323,991	113,987,670	109,328,638
Revised Budget	2,882,285	2,796,594	2,442,295		23,296,343	15,365,075	17,707,039		121,965,241	116,085,955	122,406,855	

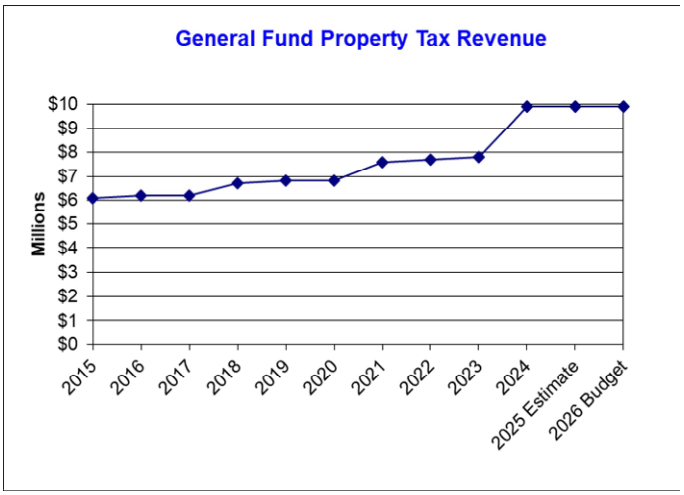
For Fund Definitions, please see "Financial Structure" on page 13.


CITY OF KETTERING

GENERAL FUND RECEIPTS FUND 101

	Actual 2023	Actual 2024	Estimated 2025	Proposed 2026
AVAILABLE FOR EXPENDITURES:				
Balance January 1	64,126,401	64,690,292	68,526,922	62,833,647
Nonspendable: Inventory, Loans & Prepaids	3,626,627	3,294,624	2,775,200	2,960,570
Committed to: Economic Development	2,094,151	2,486,459	1,960,000	2,460,000
Assigned for: Road Construction/Public Works	721,334	1,016,855	1,112,000	997,300
Assigned for: Community Programs, Capital Equipment & Capital Improvements	2,640,586	1,883,044	395,000	395,000
Net Balance	55,043,703	56,009,310	62,284,722	56,020,777
RECEIPTS				
Property Taxes				
Real Non-Voted 2.2 Mills	2,664,817	3,385,258	3,407,000	3,407,000
Real Voted 3.5 Mills	4,238,855	5,384,841	5,420,000	5,420,000
Total General Property Tax	6,903,672	8,770,099	8,827,000	8,827,000
City Income Tax	55,355,011	55,321,854	56,613,000	58,115,000
City Licenses and Permits	729,480	615,888	614,000	614,000
State Grants	0	187,344	2,000	0
Homestead & Rollback	917,416	1,158,921	1,169,000	1,169,000
Local Government Fund	1,051,449	1,025,310	1,085,000	1,095,000
Liquor & Beer Permits	67,359	54,723	45,000	45,000
Charges for Services	27,813	37,337	38,000	40,000
Court Fines, Forfeits and Costs	1,082,309	1,226,557	1,305,000	1,305,000
Investment Earnings	3,630,041	3,970,023	3,080,000	2,393,000
Special Assessments	419,264	384,267	370,000	400,000
Reimbursements & Miscellaneous	2,769,878	2,933,737	4,182,000	2,830,000
TOTAL REVENUE	72,953,692	75,686,060	77,330,000	76,833,000
OTHER FINANCING SOURCES				
Sale of City Assets	34,646	523,112	50,000	25,000
Inception of Lease	0	1,623,006	0	0
TOTAL OTHER FINANCING SOURCES	34,646	2,146,118	50,000	25,000
TOTAL AVAILABLE FOR EXPENDITURES	128,032,041	133,841,488	139,664,722	132,878,777





MAYOR AND COUNCIL

The Mayor is the chief elected official of the City and serves as its principal representative and spokesperson. The Mayor presides over and is an at-large member of the City Council. In addition to the Mayor, the Council consists of two additional at-large members and four members elected from districts. Council elects one member to serve as Vice-Mayor for a two-year term.

The City Council is the chief policy making body of the City — responsible for appointing the City Manager to direct the City's administrative affairs and responsible also for appointing representatives to the City's many boards and commissions.

The Council conducts much of its business as a committee of the whole but also maintains two-person standing committees: Long Range Planning, Intergovernmental/Interagency Relations, Community Relations and Promotion, Finance and Personnel, Public Health and Safety, and Public Service.

The Mayor and City Council maintain an office in the Government Center staffed by the Clerk of Council. The Clerk of Council, in addition to answering citizen inquiries, is responsible for accurately recording and maintaining the official records of actions taken by the Mayor and Council, publishing a calendar and agenda, and undertaking special projects on behalf of the Council. Council meetings, normally held on the second and fourth Tuesday of each month, are televised gavel to gavel on Cable TV.

Focus

Details of the Council's goals and strategies are described in the Strategic Plan section of this document. The goals of the Strategic Plan are summarized below:

1) Provide high quality government services that are sustainable, effective, innovative, collaborative and respectful.

2) Foster a healthy and diverse local economy that provides opportunities for employment, attracts new businesses, supports existing businesses and creates prosperity for the community.

3) A vibrant and welcoming community for all people, through activities, creativity and opportunities to be engaged.

4) A safe and livable community with a high quality of life, active transportation networks and housing options for all residents with opportunities for education, enrichment and engagement.

5) A healthy, sustainable environment where decisions are made with understanding of how they will affect the environment, people and communities today and in the future.

6) The Kettering Story…An intentional and coordinated communication strategy sharing Kettering's many assets to a broad audience consisting of existing and potential residents, businesses, employees, visitors and decision makers.

Mayor and Council Expenditures — General Fund (Key 0050)

	Actual 2023	Actual 2024	Estimated 2025	Proposed 2026	% of Total
Personnel Expenditures	152,957	204,737	224,660	230,900	69.49%
Operating Expenditures	194,546	88,122	92,600	101,400	30.51%
Capital Equipment Expenditures	0	0	0	0	0.00%
Total	347,503	292,859	317,260	332,300	100.00%

The proposed 2026 budget is 2.7% greater than the 2025 budget and 4.7% greater than estimated 2025 expenditures.

Personnel expenditures reflect the enactment of New Chapter 125 of the Codified Ordinance regarding City Council compensation. Effective January 1, 2022, the Mayor's annual compensation increased from $12,000 to $18,000 and at-large Council members' annual compensation increased from $8,000 to $12,000. Effective January 1, 2024, district Council member's annual compensation increased from $8,000 to $12,000. The reduced 2023 personnel expenditures is due to the Clerk of Council's temporary allocation to the City Manager's office to assist with a vacancy.

The 2023 operating expenditures include professional strategic planning services.

Staffing Levels

	Actual 2023	Actual 2024	Estimated 2025	Proposed 2026
Mayor & Council	7	7	7	7
Clerk of Council	1	1	1	1
Total	8.0	8.0	8.0	8.0

Workload Indicators: Mayor and Council

WORKLOAD INDICATORS	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Legislative Action:				
Resolutions Adopted	202	150	150	150
Ordinances Adopted	10	20	20	20
Liquor Permits Processed	16	10	10	10
Organization / Community Engagement:				
Ribbon Cuttings	17	10	10	10
Special recognition certificates	7	4	4	4

KETTERING MUNICIPAL COURT

The Municipal Court is established by State Statute with two Judges (one of whom serves as presiding judge) and has territorial jurisdiction over Kettering, Centerville, Moraine and Washington Township. Salaries for the Judges are established by State law. A portion (40%) of the salaries of the Judges and Civil Magistrate is reimbursed to the City by Montgomery County.

The Court has a Small Claims Court for suits of less than $6,000 as well as monetary jurisdiction for claims in civil cases of less than $15,000.

The Court has jurisdiction over all misdemeanors, both ordinance and statute violations, occurring within its territorial jurisdiction.

In 2024 that the Court distributed to the City's General Fund about $1,226,000 for Court fines and fees. In addition, approximately $68,600 came to Kettering from Centerville and Moraine, and another $214,200 was reimbursed from Montgomery County.

Kettering Municipal Court Expenditures — General Fund (Key 0100)

	Actual 2023	Actual 2024	Estimated 2025	Proposed 2026	% of Total
Personnel Expenditures	1,097,452	1,083,284	942,370	1,131,400	77.31%
Operating Expenditures	266,712	268,109	296,500	332,000	22.69%
Capital Equipment Expenditures	0	0	0	0	0.00%
Total	1,364,164	1,351,393	1,238,870	1,463,400	100.00%

The proposed 2026 budget is 11.2% less than the 2025 budget and 18.1% greater than estimated 2025 expenditures.

Personnel expenditures reflect a vacant Court Reporter position since mid-year 2021. During 2025, the Clerk of Court's Office assumed assignment duties previously performed by Municipal Court personnel. To facilitate this change, two full-time employees were transferred from the Municipal Court to the Clerk of Court Office. Proposed 2026 operating expenditures include additional internal service fund chargebacks and utilities.

Staffing Levels

	Actual 2023	Actual 2024	Estimated 2025	Proposed 2026
Judges	2	2	2	2
Bailiffs	2	2	2	2
Probation Off./Deputy Bailiff	2	2	2	2
Judicial Assistant	2	2	2	2
Administrative Secretary	3	3	3	1
Court Reporter	1	1	1	1
Substitute Judge	0.3	0.3	0.3	0.3
Civil Magistrate	0.3	0.3	0.3	0.3
Part-Time Deputy Bailiff	0	0	0	0
Part-Time Clerical	0.3	0.3	0.3	0.3
Total	12.9	12.9	12.9	10.9

Staffing levels exclude one probation officer funded by a grant from the Ohio Department of Rehabilitation and Corrections. This officer's salary is charged to the Special Grants and Programs Fund.

CLERK OF COURTS

The Clerk of the Kettering Municipal Court is an elected office created by the State Legislature, separate and distinct from the Judges of the Court. The Clerk is the ministerial officer charged with the custody and certification of the records, and with responsibility for monies collected. The Clerk is also empowered to issue writs and process. The salary of the Clerk of Courts is established by State law. A portion (40%) of the salary of the Clerk of Courts is reimbursed to the City by Montgomery County.

Clerk of Courts Expenditures — General Fund (Key 0150)

	Actual 2023	Actual 2024	Estimated 2025	Proposed 2026	% of Total
Personnel Expenditures	933,449	1,012,305	1,161,210	1,292,600	85.04%
Operating Expenditures	150,149	187,351	210,300	227,400	14.96%
Capital Equipment Expenditures	0	0	0	0	0.00%
Total	1,083,598	1,199,656	1,371,510	1,520,000	100.00%

The proposed 2026 budget is 21.4% greater than the 2025 budget and 10.8% greater than estimated 2025 expenditures.

Salaries and benefits for the Project Coordinator are allocated to the General Fund's Clerk of Court cost center and the Special Grants & Programs Clerk Computer Fund on a 25/75 basis. Salaries and benefits for one Deputy Clerk is allocated to these funds on a 50/50 basis. During 2025, the Clerk of Court's Office assumed assignment duties previously performed by Municipal Court personnel. To facilitate this change, two full-time employees were transferred from the Municipal Court to the Clerk of Court Office.

Effective 2024, operating expenditures include funding for eviction services provided by Montgomery County Sheriff's Office. This service was previously performed in-house. The 2024 through 2026 operating expenditures reflect increased charges for postage. This is due to an increased caseload and increased postal rates, especially for certified mail.

Staffing Levels

	Actual 2023	Actual 2024	Estimated 2025	Proposed 2026
Clerk of Courts	1	1	1	1
Chief Deputy Clerk	1	1	1	1
Project Coordinator	1	1	1	1
Civil Division Coordinator	0	1	1	1
Deputy Clerks	8	7	7	9
Total	11.0	11.0	11.0	13.0

CITY MANAGER'S OFFICE

The City Manager is appointed by Council and serves as the chief executive officer of the City. The Manager also holds the position of Public Safety Director. The Manager is responsible for the effective operation of the City government under the policy direction of the Mayor and City Council. It is also the responsibility of the Manager to propose policy measures and initiatives for Council consideration.

The Assistant City Managers are employed by, and report directly to, the City Manager. Serving as an extension of the City Manager, they are responsible for coordinating the efforts of various departments through department directors or office managers, when necessary to accomplish tasks assigned by the City Manager. The Assistant City Managers provide supervision over certain City Offices, as assigned by the City Manager. Currently, an Assistant City Manager also serves as the City Engineer and oversees the Administrative Systems, Engineering, Parks, Recreation and Cultural Arts, and Public Service Departments. The second Assistant City Manager oversees the Planning and Development Department, Economic Development, and Senior Services.

Focus

1. Improve overall efficiency of City operations.
2. Ensure an organization wide delivery of outstanding customer service, which results in exceptional levels of resident satisfaction.
3. Focus on projects that have been identified as high priorities through the strategic plan update process as well as directives from City Council.

Programs

Senior Services

Program Purpose:
To provide information and referral services to Kettering senior citizens and their families.

Program Description:
Included in the City Manager's budget is the position of Senior Services Coordinator, who is primarily responsible for providing resources, assistance and information to Kettering's senior citizens. The City of Kettering is a senior friendly community. We have earned that reputation from a commitment to enhancing the quality of life for seniors in our City.

The City's Senior Services Coordinator advises older adults and their families on such topics as the following: Housing; Transportation; Personal Care/In-home Services; Insurance – Medicare/Medicaid; Prescription Drug Assistance Programs; Respite Care/Adult Day Centers; Home Delivered Meals; Adult Protective Services; Utility Assistance Programs; Support Groups; Aging Issues; and Volunteer Programs.

The Senior Services Coordinator assists Kettering senior citizens through information, referral and education. The coordinator identifies gaps in service and works to find solutions through advocacy, coordination with other agencies, and development of new programs. This person works with other City departments to develop goals and strategies in serving the needs of senior citizens.

Program Focus:
1. Provide information and referral services to community seniors and their families through outreach and networking with City departments. Identify gaps in service and work toward solutions using volunteer efforts and existing community services.
2. Provide advocacy regarding senior issues through participation in community groups including the Greene and Montgomery County Council on Aging, the Area Agency on Aging Executive Board, United Way SilverLink, and administration of the Ohio Benefits Bank (OBB).
3. Act as a resource to address seniors' needs through the Charles I. Lathrem Center's Advisory Board.

City Manager's Office Expenditures — General Fund (Key 0250)

	Actual 2023	Actual 2024	Estimated 2025	Proposed 2026	% of Total
Personnel Expenditures	677,254	848,806	1,013,140	1,062,900	93.53%
Operating Expenditures	51,054	63,657	113,300	73,500	6.47%
Capital Equipment Expenditures	0	0	0	0	0.00%
Total	728,308	912,463	1,126,440	1,136,400	100.00%

The proposed 2026 budget is 0.2% greater than the 2025 budget and 0.9% greater than estimated 2025 expenditures.

The 2023 personnel expenditures reflect a partial year vacancy for the Management Assistant position. Also during 2023, the Compliance and Inclusion program moved to the Human Resources Department. Personnel costs for the full-time Compliance & Inclusion Manager, previously allocated between the City Manager's Office and the Compliance cost center on a 25/75 basis, is now funded 100% in the Human Resources Department. A second Assistant City Manager was hired mid-year 2024.

Estimated 2025 operating expenditures include public engagement services performed in conjunction with the Parks, Recreation & Cultural Arts master plan project.

Staffing Levels

	Actual 2023	Actual 2024	Estimated 2025	Proposed 2026
City Manager	1	1	1	1
Assistant City Manager	1	2	2	2
Senior Services Coordinator	1	1	1	1
Compliance & Inclusion Manager	0.25	0	0	0
Management Assistant	0.95	1	1	1
Total	4.2	5	5	5

Workload Indicators: City Manager's Office

WORKLOAD INDICATORS	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Administrative:				
Contracts and agreements signed	397	425	488	475
Council Inquiry Management System (CIMS) Requests Received	36	35	66	45
CIMS Requests Resolved	36	35	66	45
Number of external phone calls received	126	150	165	175
Senior Services:				
Number of Senior Citizens served	321	550	425	435

LAW DEPARTMENT

The Law Department is responsible for the programs of General Legal Services and Criminal Prosecution. The Law Department provides general legal services to the City and the City's elected officials, officers, and employees in matters relating to their official duties and, in addition and as requested, to the Kettering Municipal Court and the Kettering Municipal Court Clerk; prepares or reviews contracts, legislation, and other legal documents and instruments; and prosecutes misdemeanor crimes in the Kettering Municipal Court with a prosecutor assigned to each of the Court's two judges.

Programs

Criminal Prosecution

Program Purpose:
To prosecute traffic and criminal misdemeanors occurring in the City of Kettering, including cases from Washington Township and other contracting jurisdictions that are filed in the Kettering Municipal Court.

Program Description:

The Law Department's Prosecutors Office provides legal advice to law enforcement officers of the Kettering Police Department, Centerville Police Department, Kettering Health Network Police Department, and Montgomery County Sheriff Deputies serving Washington Township on issues relating to investigations, arrests, criminal charges, and search and seizure; provides similar advice to inspectors on matters relating to code enforcement; provides continuing legal education programs for police, fire, and inspectors; and provides advice to the Tax Division and prosecutes failure to file and failure to pay municipal income tax cases. The Prosecutors Office conducts arraignments and pre-trials of cases charging violations of City ordinances and State statutes (only misdemeanors); performs legal research and provides courtroom representations in pretrial motions filed in such cases, and participate in negotiations to resolve cases with defense counsel. The Prosecutors Office prepares for and conducts trials in Kettering Municipal Court; performs all research for and preparation of legal motions and pleadings; and in appeals, prepares briefs and makes oral arguments in the Court of Appeals and Supreme Court.

Program Focus:
1. Provide timely and effective prosecution services with limited resources.
2. Stay abreast of trends and changes in criminal law impacting law enforcement and criminal prosecutions.
3. Provide training to law enforcement agencies on such changes.

General Legal Services

Program Purpose:
The Law Department provides general legal services to the City's elected officials, officers, and employees in matters relating to their official duties.

Program Description:
The Law Department serves as general counsel for the City, and provides legal advice and services for the City's elected officials, officers, and employees. The Law Department processes and adjusts claims against the City in conjunction with the City's insurer; represents the City and its officials and employees in civil litigation; arranges for outside attorneys as special counsel for civil litigation and other issues requiring specialized legal services; prepares or reviews contracts and other legal instruments; prepares ordinances and resolutions and maintains the City's Codified Ordinances; responds to public records requests.

Program Focus:
1. Provide timely and effective general legal services with limited resources.
2. Stay abreast of legal trends and changes impacting the City.
3. Advise on and develop strategies to reduce the City's legal risk.

Law Department Expenditures — General Fund (Key 0300)

	Actual 2023	Actual 2024	Estimated 2025	Proposed 2026	% of Total
Personnel Expenditures	991,323	1,012,097	1,046,330	1,209,600	85.10%
Operating Expenditures	176,643	168,868	205,400	211,800	14.90%
Capital Equipment Expenditures	0	0	0	0	0.00%
Total	1,167,966	1,180,965	1,251,730	1,421,400	100.00%

The proposed 2026 budget is 10.0% greater than the 2025 budget and 13.6% greater than estimated 2025 expenditures. The 2026 personnel budget includes funding for the reclassification of one full-time Administrative Assistant to Paralegal to reflect an expansion of duties that include substantive legal work. Operating expenditures for 2025 include recodification and online hosting services for the City's codified ordinances.

Staffing Levels

	Actual 2023	Actual 2024	Estimated 2025	Proposed 2026
Law Director	1	1	1	1
Administrative Attorney	1	1	1	1
Prosecuting Attorneys	2	2	2	2
Paralegal	0	0	0	1
Administrative Assistant	2	2	2	1
Clerk	2	2	2	2
Total	8.0	8.0	8.0	8.0

Workload Indicators: Law Department

WORKLOAD INDICATORS	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Program: General Legal Services				
Resolutions written	204	131	140	140
Ordinances written	11	23	23	23
Public records request responses	410	205	350	350
Contracts written/reviewed	445	373	373	400
Miscellaneous legal services	221	207	207	250
Claims Processed (New for 2026)				70
Program: Criminal Prosecution				
Criminal cases filed	1,646	1,827	1,827	1,600
Trials/hearings	850	504	504	600
Expungements	149	130	130	140
Appeals	4	4	4	4

FINANCE DEPARTMENT

The Finance Department is responsible for the programs of Administration and Budget, Accounting, Taxation and Purchasing. Managing over $109 million annually in financial transactions requires processing over 7,300 accounts payable checks, 19,300 direct deposits of payroll and 2,000 purchase orders. In addition, the Tax Division collects in excess of $56.4 million annually in City income tax and maintains active records on over 48,000 taxpayers.

Programs

Administration and Budget

Program Purpose:
Administer and manage all activities of the Finance Department. To assist in the allocation of City resources toward economical and efficient municipal services that effectively meet community needs. To coordinate and/or manage all insurance, property or risk management functions for the City.

Program Description:

ADMINISTRATION
Perform responsible administrative work in planning, organizing, coordinating and directing all activities of the Finance Department.

BUDGETING
Prepare the annual City operating budget, capital improvement budget and long-range forecast. Also, maintain and update the systems required to accomplish these tasks. Provide ongoing communication with City departments and staff regarding the utilization of budget dollars.

RISK MANAGEMENT
- Determination, procurement and administration of the City insurance program.
- Record, summarize and classify all property inventory, and establish and maintain systems of control.
- Coordinate risk management efforts and maintain records relating to all areas of risk management.

TREASURY MANAGEMENT
The management and safeguarding of all City funds by using sound investment practices, obtaining a high yield and securing adequate collateral.

Program Focus:

1. Focus on projects identified as high priorities through the strategic planning process, especially maintaining fiscal responsibility while making strategic capital investments through providing long-term financial planning aligned to the strategic plan.
2. Obtain the Distinguished Budget Presentation Award from the Government Finance Officers Association for the fortieth consecutive year.
3. Develop projects to analyze various City operations in terms of cost effectiveness, efficiency, alternative methods and improvements.
4. Work closely with top management and all employees within the Finance Department to identify and evaluate opportunities for cost savings.
5. Continue to provide feedback to all departments, throughout the budget year, regarding the utilization of budget dollars.
6. Examine revenue sources to determine if there are steps we can take to maximize the amount of revenue received.

Accounting

Program Purpose:
To provide general accounting services for the efficient operation of the City. To manage and safeguard all funds of the City and to secure, manage and provide for the timely retiring of all City debt.

Program Description:

ACCOUNTING

The recording, summarization and classification of all accounting transactions in an accurate, efficient manner within the guidelines of the Ohio Revised Code and generally accepted accounting principles in the following general categories:

- Financial Reporting
- Accounts Payable and Receivable
- Payroll
- Grant Administration
- Accounting Policies and Procedures
- Auditing

Specific duties include the preparation and issuance of all vouchers and checks, monthly bank reconciliation, clearing house for all receipts, etc.

DEBT MANAGEMENT

The securing, recording and timely retiring of all City debt.

Program Focus:

1. Focus on projects identified as high priorities through the strategic planning process, especially maintaining fiscal responsibility while making strategic capital investments through developing financial documents that meet the highest reporting standards and providing relevant information to all users.
2. Obtain the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association for the forty-third consecutive year.
3. Monitor developments in current accounting pronouncements by the Governmental Accounting Standards Board and implement procedures to comply with applicable developments.
4. Continue to evaluate internal reporting practices in an effort to disseminate concise, useful, practical information to management.
5. Provide intentional training on accounting procedures and supporting employees to generate an optimal work environment that provides the highest level of service.

Taxation

Program Purpose:

To record and account for all income tax revenues due the City of Kettering.

Program Description:

To provide for the collection and recording of all income tax revenues in accordance with the City's Income Tax Code. Accounting and Administration will monitor, record, and review all other tax revenue sources and distributions due Kettering as follows:

- Property Tax
- Gasoline Tax
- Vehicle Licensing Tax
- Local Government Fund

Program Focus:

1. Maintain and enhance our reputation of professionalism and excellence in the community.
   a. Provide exceptional customer service to all individuals in contact with the Tax Division.
   b. Maintain working relationships with local tax preparers, providing guidance and assistance with the application of municipal income tax laws.
   c. Provide taxpayers and preparers thorough and accurate information through all available channels, including the City of Kettering website, city publications and speaking engagements.
2. Maintain a high level of technical competence among the Tax Division staff.
   a. Ensure that all staff members are well versed in municipal and federal tax laws through ongoing training and discussion.
   b. Provide all staff members with literature to enhance their knowledge of current income tax law and developments.
   c. Provide staff members with the technological resources necessary to carry out our objectives efficiently and effectively.

3. Provide quality service while maximizing collection efforts and conserving city resources.
   a. Maintain a professional demeanor in all taxpayer contacts, whether by phone, in person or through written communication.
   b. Continue to utilize automated filing and payment functions to reduce costs and minimize processing time.
   c. Continue to streamline the audit and document imaging processes through the utilization of lockbox service.
   d. Review internal procedures and policies on an ongoing basis to determine changes that will enable the Tax Division to most effectively meet its objectives.
   e. Regularly update our Tax Code and Regulations to comply with state laws.
   f. Continue to develop accurate and well-designed tax forms each year; review forms annually to make updates and improvements as necessary.
   g. Ensure compliance with "opt-in" requirements put in place by the State of Ohio for seamless transfer of funds received through the centralized collection process.
4. Continue to encourage a teamwork environment within the Tax Division.
   a. Promote collaboration among Tax Division staff to generate suggestions for improvement and/or changes to processes that will achieve the overall mission of the Tax Division.
   b. Maintain an open-door policy between all employees and supervisors.
5. Maintain our leadership role in municipal income tax.
   a. Engage in regular meetings of professional organizations.
   b. Work together with other local tax agencies to ensure taxpayer compliance and share information.

Purchasing

Program Purpose:
To procure or assist in the procurement of all goods and services for the City.

Program Description:
CENTRALIZED PURCHASING
To provide a procurement service which allows for the performance of the following in an efficient and cost effective manner:

- The purchase of quality goods, services and equipment for all departments/divisions.
- Supervision and administration of the competitive bidding process.
- Assistance in the preparation of purchasing specifications.
- Preparation and enforcement of purchasing policies.

Program Focus:

1. Obtain goods and services in an efficient and cost effective manner, while meeting the objectives of user departments.
2. Communicate with user departments and provide excellence in customer service to both internal and external customers.
3. Provide assistance and training to user departments regarding purchasing policies and procedures.
4. Review and assess purchasing procedures and processes to ensure timely and effective purchasing.
5. Participate in cooperative purchasing opportunities by sponsoring cooperative purchases and participating in state and local purchasing groups.
6. Update existing systems and implement new purchasing technologies and systems.

Finance Department Expenditures — General Fund (Key 0350)

	Actual 2023	Actual 2024	Estimated 2025	Proposed 2026	% of Total
Personnel Expenditures	2,313,783	2,501,835	2,551,590	2,779,500	79.37%
Operating Expenditures	586,332	538,627	665,500	722,300	20.63%
Capital Equipment Expenditures	0	0	0	0	0.00%
Total	2,900,115	3,040,462	3,217,090	3,501,800	100.00%

The proposed 2026 budget is 5.0% greater than the original 2025 budget and 8.8% greater than estimated 2025 expenditures.

Effective 2026, the Purchasing Manager position is re-classed to a Purchasing Supervisor and funding is included to re-class one Technician II position to a Technician III.

Operating expenditures for all years include annual audit costs, and Montgomery County fees for the collection and processing of property taxes, and lockbox services for income tax mail processing and imaging.

Staffing Levels

	Actual 2023	Actual 2024	Estimated 2025	Proposed 2026
Finance Director	1	1	1	1
Assistant Finance Dir.	1	1	1	1
Budget Manager	1	1	1	1
Tax Manager	1	1	1	1
Purchasing Manager	1	1	1	0
Purchasing Supervisor	0	0	0	1
Financial Analyst	2	2	2	2
Finance Technician III	0	0	0	1
Finance Technician II	7.5	7.5	7.5	7
Finance Technician I	3.6	3.6	3.6	3.1
Administrative Assistant	1	1	1	1
Full-time Clerk	1	1	1	1
Part-Time Clerical	1.2	1.2	1.2	1.2
Total	21.3	21.3	21.3	21.3

Workload Indicators: Finance Department

WORKLOAD INDICATORS	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Program: Accounting				
Checks Processed	7,545	7,200	7,300	7,300
EFT Vendor Payments	326	250	600	600
Late Penalties Paid	1	0	0	0
Receipts Processed	3,619	3,800	3,400	3,500
Travel Forms Processed	139	180	160	170
1099's Issued	416	220	250	250
Direct Deposits Processed	19,143	18,300	19,300	19,300
Program: Taxation				
New Accounts	5,515	5,500	6,000	6,000
Refunds	1,083	1,300	1,400	1,400
Accounts Maintained: Active	48,050	49,500	50,500	50,500
Accounts Maintained: Inactive	140,189	130,000	135,000	135,000
Deferred Payment Plans in Place	683	700	725	725
% of Accounts Delinquent	1.03%	0.94%	1.05%	1.05%
Program: Purchasing				
Purchase Orders Issued	2,387	2,000	2,000	2,000
Bid Openings held	11	12	12	12
Request for Proposal/Quotes Processed	105	100	100	100
Local Preference Quotes	62	60	60	60
Annual Inventories Completed	0	10	10	0

ADMINISTRATIVE SYSTEMS – ADMINISTRATIVE SUPPORT

Administrative Systems is responsible for numerous programs that provide support services to other City departments and offices. These services are divided into the Administrative Support Division, the Information Systems Division, and City Print Shop.

The Administrative Support Division performs the following functions: Records Management, Telecommunications, Front Desk Reception, Mailing Services, Geographic Information Systems, and Printing and Copying.

Please see the Internal Service Funds for more information on the Information Systems Division and City Print Shop.

Programs

Records Management

Program Purpose:
To serve as official Archivist and Secretary for the City Records Commission, to assure that City records are properly stored and disposed of when eligible, and to ensure that City records retention practices conform to Ohio Historical Society guidelines.

Program Description:
- Work with departmental records clerks to establish records retention schedules and ensure compliance with proper procedures.
- Maintain the Records Center to store inactive records and to provide for proper disposal of eligible records.
- Arrange for scanning, microfilming, and security storage of long-term records.

Program Focus:

1. Help departments maintain and improve methods of record storage and increase retrieval efficiency by utilizing the Alchemy Scanning software.
2. Monitor storage capacity in the records center ensuring that space is available for required record storage.
3. Monitor storage and destruction of records to ensure compliance with Ohio Historical Society guidelines.
4. Scan documents in long-term storage and when necessary send disks or hard copies for microfilming.
5. Work with the City offices to ensure compliance with established retention procedures.
6. Work with departmental records clerks to revise retention schedules in order to take advantage of new retention forms and changes in state laws.
7. Continue to update and improve storage equipment in records center as needed.
8. Maintain files of Certificates of Records Disposal, Schedules of Records Retention, and Minutes of Records Commission.
9. Assist departments with records-related research and retrieval when requested.
10. Draft a Records Emergency Action Plan including identification of vital records and disaster recovery procedures.
11. Draft records retention guidelines for social media records relating to City websites and social media accounts used by various departments.
12. Continue to promote records management practices and collection of historical records in positive ways.

Front Desk Reception

Program Purpose:
To greet walk-in visitors to the Government Center, provide helpful information, direct citizens to the appropriate department, and answer the main city telephone line.

Program Description:
- Serve as the first point of contact to all walk-in visitors.
- Direct caller via telephone to the appropriate department to answer their questions and respond to concerns.

Program Focus:

1. Provide professional and courteous service by greeting all Government Center visitors and effectively handling all incoming calls. Be aware of all recent events (positive and negative), which would create reasons for any sudden increase in phone contact.
2. Serve as information desk via telephone calls or in person to Government Center visitors.
3. Assist other departments in providing professional and courteous service to their visitors and callers.

Mailing Services

Program Purpose:
To efficiently and cost-effectively provide mail and courier service to all City departments.

Program Description:
- Sort daily mail for City departments.
- Supervise volunteer couriers who deliver and collect mail and interoffice correspondence daily.
- Meter all outgoing mail and transport the daily mail to the Kettering Post Office.
- Ship and receive City packages via Fed Ex, UPS, and USPS.

Program Focus:

1. Provide efficient and cost-effective mailing services to City departments, minimizing postage costs.
2. Provide guidance to departments for cost-effective mailing practices.
3. Adhere to and provide current postal regulations and standards.

Geographic Information Systems

Program Purpose:
A Geographic Information System (GIS) is a repository of map data and related information that uses special software to tie computer maps with associated geographic data enabling its users to seek, access, process, and make decisions in a way that improves operational efficiency and service delivery.

Program Description:
- GIS Data Management and Maintenance - Establishing and enforcing accuracy standards, update procedures, and database compatibility for GIS data; coordinating data sharing with local, state, and federal government; creating and developing new GIS data.
- GIS Applications Development and Analysis - Developing custom applications, interactive maps, and specific project map documents for analysis and inquiry of GIS information; performing complex GIS analysis.
- GIS Training and Assistance - Conducting training classes to city-wide GIS users, tutoring and assisting individual GIS user on a specific project, and answering technical questions.
- Cartography and Presentation - Producing informative maps, reports, and digital graphics; assisting with presentation of geographic information.

Program Focus:

1. Improve and modernize the underlying architecture for GIS data to improve the efficiency of data maintenance, to improve application performance, and to improve the capability to integrate GIS data with other non-GIS data.
2. Concentrate on helping users to make better use of applications and data.
3. Create Internet access to GIS data and applications to improve citizen access to information and services.
4. Identify ways to apply GIS technology across all City departments to improve the efficiency of City operations and to expand the City's ability to deliver services to the public.
5. Manage the integration between GIS software and department record keeping applications, such as permitting and dispatching, that utilize spatial data.

Administrative Support Expenditures — General Fund (Key 0400)

	Actual 2023	Actual 2024	Estimated 2025	Proposed 2026	% of Total
Personnel Expenditures	681,257	731,728	615,580	655,000	80.31%
Operating Expenditures	222,267	212,833	375,100	160,600	19.69%
Capital Equipment Expenditures	0	0	0	0	0.00%
Total	903,524	944,561	990,680	815,600	100.00%

The proposed 2026 budget is 10.0% less than the original 2025 budget and 17.7% less than estimated 2025 expenditures.

For several years, the Print Shop experienced staffing shortages. In response, the part-time Clerk/Typist was promoted to a full-time Clerk, combining the roles of Records Center and Print Shop into a single position. Effective 2025, two full-time Administrative Designer positions are re-classed to the Communications & Engagement Office.

Each year's Administrative Support operating budget includes funding for telecommunication services. The expenditures fluctuate due to encumbrances for several citywide multi-year phone service contracts. This is evident in the 2025 estimated expenditures. For 2026, communications related expenditures will be included in the Information Systems internal service fund and charged back to user departments on a monthly basis.

Staffing Levels

	Actual 2023	Actual 2024	Estimated 2025	Proposed 2026
Administrative Systems Director	1	1	1	1
City Planner – GIS	1	1	1	1
Technician – GIS	0.5	0.5	0.5	0.5
Administrative Designer	2	2	0	0
Clerk – Records Center/Print Shop	1	1	1	1
Part-Time Clerical - Records Center	0.2	0	0	0
Part-Time Clerical – Print Shop	0.8	0.8	0.8	0.8
Part-Time PBX Operators	1.2	1.2	1.2	1.2
Total	7.7	7.5	5.5	5.5

Workload Indicators: Administrative Support

WORKLOAD INDICATORS	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Program: Reception Desk				
Avg. daily phone calls answered	27.8	29.0	27.0	27.0
Avg. daily walk in patrons assisted	28.3	31.0	29.0	28.5
Program: Design and Publishing*				
Total Support Requests Completed	1,723	1,800	----	----
Program: Mail and Messenger Service				
Outbound 1st Class pieces metered	80,146	81,000	77,000	75,000
Bulk mail pieces	276,640	306,000	301,000	273,000

- Effective 2025, graphic design services are provided through the Communications & Engagement Office.

HUMAN RESOURCES DEPARTMENT

The Human Resources Department is responsible for the Human Resources administration program. This includes the selection, retention, development, safety, coordination of wages and benefits, communications, and organizational effectiveness for our total work force. The City identifies its work force in terms of its approximately 420 regular, full-time employees; however, a more accurate indicator of our human resources activities is that over 1,100 employees are actually on the payroll at some period during the year. The difference is primarily due to extensive use of part-time and temporary employees, plus normal turnover. The Human Resources Department is required to stay current on all pertinent State and Federal laws, and to serve as staff support for the Civil Service Commission.

Programs

Human Resource Administration

Program Purpose:
To provide for selection of the best possible employees for the organization and provide for optimum utilization of these human resources to the mutual benefit of the employees and the City.

Program Description:
As a staff agency, this department assists all other departments, divisions and the City Manager through:

- The preparation of organization and job studies and wage surveys, the formulation of recommendations based on such studies and the implementation of changes.
- The development and utilization of Civil Service Rules and Personnel Procedures and legislation for selection of the City's work force in compliance with appropriate Equal Employment Opportunity guidelines.
- The development and implementation of special programs in areas such as safety, communications, employee relations, management training, and employee counseling and discipline.
- The coordination of City resources for labor negotiations.
- The administration of employee benefits, i.e., wages, life, dental, vision and health insurance, retirement programs, wellness program and Worker's Compensation.
- The oversight of Title I and Title II of the Americans with Disabilities Act.

Program Focus:
1. Focus on projects that are identified as high priorities through the strategic plan update process.
2. Continue development and implementation of procedures and practices for compliance with the Ohio Public Employment Risk Reduction Program.
3. Administer the City's Workers' Compensation Program in a fair and judicious manner providing proper coverage for employees while minimizing the City's financial risk.
4. Seek more contemporary means for Civil Service Administration with consideration to fair and expeditious selection of top qualified employees in both the classified and unclassified service.
5. Provide programs for employee development and education maximizing the use of resources of the Miami Valley Technology and Communications Group.
6. Continue to monitor and modify the City's compensation and benefits program negotiating and implementing appropriate levels designed for fairness to employees and taxpayers alike.
7. Monitor, modify, and administer the health insurance program for employees providing contemporary coverage at appropriate cost including compliance with complex governmental mandates.
8. Seek technological innovations appropriate for efficient human resources administration.

Inclusion

Program Purpose:
To address citywide access and inclusion matters and to facilitate the update of our ADA Transition Plan.

Program Description:
The Compliance and Inclusion Manager works with the Americans with Disabilities Act (ADA) Advisory Committee and the ADA Coordinator on ADA issues to address citywide access and inclusion matters and to facilitate the update of our ADA Transition Plan. The Compliance and Inclusion Manager also supports the access and inclusion process for

individuals with disabilities visiting our City, utilizing our services, participating in programs, events, enrichment opportunities and camps throughout the City.

Human Resources Expenditures — General fund (Key 0450)

	Actual 2023	Actual 2024	Estimated 2025	Proposed 2026	% of Total
Personnel Expenditures	938,163	958,553	992,280	1,058,500	73.07%
Operating Expenditures	279,538	354,262	335,000	390,100	26.93%
Capital Equipment Expenditures	0	0	0	0	0.00%
Total	1,217,701	1,312,815	1,327,280	1,448,600	100.00%

The proposed 2026 budget is 1.4% greater than the 2025 budget and 9.1% greater than estimated 2025 expenditures.

During 2023, the Compliance and Inclusion program was moved to the Human Resources Department. Personnel costs for the full-time Compliance & Inclusion Manager, previously allocated between the City Manager's Department and the Compliance cost center on a 25/75 basis, is now funded 100% in the Human Resources Department. In addition, two full-time Technician positions were converted to Coordinator positions.

The 2024 operating expenditures include executive search services for the recruitment of a new Parks, Recreation and Cultural Arts Director.

Staffing Levels

	Actual 2023	Actual 2024	Estimated 2025	Proposed 2026
Human Resources Director	1	1	1	1
Human Resources Managers	2	1	1	1
Compliance & Inclusion Manager	0	1	1	1
Human Resource Coordinators	0	2	2	2
Human Resources Technicians	3	1	1	1
Administrative Assistant	1	1	1	1
Total	7.0	7.0	7.0	7.0

Workload Indicators: Human Resources Department

WORKLOAD INDICATORS	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Position evaluations performed	60	58	56	60
Examinations developed or administered	4	4	5	5
Number of positions filled	60	58	56	60
Number of regular appointments	40	40	38	40
Number of promotions	20	18	18	20
Hours of safety training*	14,930	16,250	16,250	16,000
Hours of city-wide training*	14,930	16,250	16,250	16,000
Hours of HR sponsored training*	975	1,200	1,200	1,000
*Training may cross categories				
Regular full-time turnover rate	7%	8%	8%	7%
Grievances reaching third step	4	4	3	3
Average elapsed time in filling vacancies	10 wks	13 wks	13 wks	13 wks
Compliance & Inclusion:				
Modification Requests Received	36	25	30	30

PLANNING & DEVELOPMENT DEPARTMENT

The Planning and Development Department is responsible for the programs of Development Regulations, Building Permitting and Inspections, Community Development, and Property Maintenance. The department is responsible for both short and long range planning, monitoring trends and developing community and neighborhood improvement initiatives. The department is also responsible for day-to-day activities centered on enforcement of the Zoning, Building, and Property Maintenance Codes. The emphasis is to help residents, businesses and builders design, build and maintain quality projects in keeping with the tradition of excellence that exists in Kettering. In 2025, we anticipate construction to remain steady from 2024 expecting approximately 4,200 construction and mechanical permits to be reviewed and approximately 5,000 structural, plumbing, mechanical, electrical, and zoning inspections, resulting in a total construction value of about $50 million in investments. We expect to maintain property maintenance enforcement cases from last year. An ongoing priority is to keep properties in good repair, which will help individual property owners and the quality of the neighborhoods in general. For 2026, the department will focus on projects that have been identified as high priorities through the strategic plan, particularly the improving and maintaining of housing options and neighborhood environments.

Programs

Development Regulations

Program Purpose:
To facilitate orderly and quality development in order to achieve an attractive environment for all residents and business owners.

Program Description:
- Administration and enforcement of the City's Zoning Code, including processing applications for subdivision, zoning permits, and zoning changes.
- Evaluate development proposals and suggest revisions where appropriate in order to carry out City development policies, plans and programs.
- Inspect properties for Zoning Code compliance.
- Act as the facilitator for the review of development proposals by all City departments and outside agencies.
- Prepare area-planning studies to assist in the development of policies and programs and to carry out the City's goals and objectives outlined in the Comprehensive Plan.
- Serve as the professional staff for City's Board of Zoning Appeals and Planning Commission.

Program Focus:
1. Implement the Strategic Plan.
2. Implement redevelopment strategies for key redevelopment areas.
3. Facilitate new construction and remodeling for business expansion and home construction.
4. Initiate the update of the Comprehensive Land Use Plan.

Building Code Enforcement

Program Purpose:
To ensure safe building construction in compliance with uniform standards and requirements.

Program Description:
- Pre-plan conference with applicants to clarify the code requirements and applicability to the project.
- Plan examination and field inspections of all new structures, additions, alterations to existing buildings, and certificates of occupancy for compliance with the Ohio Building Code, the Ohio Residential Code for One, Two and Three Family Dwellings and other applicable codes.
- Coordination of all permit related activities with other City departments and other governmental agencies.
- Issuance of building, mechanical, electrical, plumbing, and fire permits.
- Ensure violations are corrected through voluntary compliance or initiate other procedures as necessary.
- Investigate complaints involving building code requirements and resolve those issues.
- Coordinate inspection activities with property maintenance related to dangerous structures.
- Coordinate activities with adjoining jurisdictions to enhance cooperation, efficiency and effectiveness.

Program Focus:

1. Continue efforts to streamline the permitting process.
2. Continue to work with Montgomery County and Dayton Building Departments to provide coordination, efficiency and effectiveness in building inspections.
3. Develop and implement community education for building safety.
4. Continuing education for staff on new codes.

Community Development Program

Program Purpose:

Plan and carry out actions that address the housing and economic development needs of Kettering, especially for the low and moderate-income residents with the use of Community Development Block Grant, CHIP, and other appropriate grant monies.

Program Description:

- Develop, monitor and administer grant activities.
- Identify and apply for appropriate grant dollars.
- Establish and monitor programs that provide financial assistance to low and moderate income property owners in order to maintain and enhance the existing housing stock.
- Provide down payment and/or closing cost assistance for low and moderate-income households to promote home ownership opportunities in Kettering.
- Coordinate and monitor the City's efforts in the area of fair housing by working with the City of Kettering Board of Community Relations and the Miami Valley Fair Housing Center.
- Provide financial assistance to businesses that are planning to locate in the City, expand their existing business and/or rehabilitate their present facility.
- Work with Montgomery County Land Bank to facilitate development opportunities in Kettering.

Program Focus:

1. Continue to implement a five-year Community Development Block Grant program that identifies projects and programs to benefit the residents of Kettering.
2. Develop and implement neighborhood improvement programs especially in the identified low and moderate-income areas of the City
3. Market and implement the rehab loan program, down payment assistance, and new construction/rental rehab projects as needed.
4. Seek additional funding sources for housing and community redevelopment programs.
5. Complete the Analysis of Impediments to Fair Housing with the City of Dayton and Montgomery County and begin implementation of the strategies.

Property Maintenance

Program Purpose:

To enforce the residential and commercial property maintenance code with the goal of enhancing and preserving properties in good repair with structurally sound and sanitary conditions that do not pose a threat to the general health, safety, and welfare of the public.

Program Description:

- Routine inspection of residential and commercial properties for compliance with both Property Maintenance and Zoning Code. Inspections are the result of citizen complaints and proactive identification by a code enforcement inspector.
- Coordinate the implementation of new property maintenance initiatives.
- Coordinate with other divisions and departments to improve and enhance all areas of the City.

Program Focus:

1. Continue to improve the Property Maintenance Program to assure preservation of our neighborhoods.
2. Continue efforts to work with businesses and residents to maintain and enhance properties.
3. Systematically inspect all neighborhoods on a rotating schedule.
4. Continue to work with the Cities of Service Team on neighborhood improvement initiatives.
5. Continue to coordinate with other departments/divisions to ensure all City standards are met.

Planning & Development Department Expenditures — General Fund (Key 0500)

	Actual 2023	Actual 2024	Estimated 2025	Proposed 2026	% of Total
Personnel Expenditures	2,427,354	2,498,917	2,574,490	2,754,000	82.80%
Operating Expenditures	802,697	462,163	720,500	572,100	17.20%
Capital Equipment Expenditures	0	0	0	0	0.00%
Total	3,230,051	2,961,080	3,294,990	3,326,100	100.00%

The proposed 2026 budget is 0.4% greater than the 2025 budget and 0.9% greater than estimated 2025 expenditures.

The 2022 through 2024 operating expenditures include a total $1.0 million for two new homeowner assistance programs. A joint effort with the City of Kettering and Day-Air Credit Union provides affordable and sustainable homeownership and home improvement for Kettering residents. The First-Time Homebuyer Assistance Program and the Home Improvement Assistance Program provide low-interest, forgivable loans to help offset down payment and renovation costs for current and future Kettering residents. Also included in 2024 and 2025 operating expenditures are costs associated with an update to the City's comprehensive plan. Estimated 2025 operating expenditures include funding for a plan review software upgrade, professional planning services, and increased nuisance abatement, mowing, and demolitions.

Staffing Levels

	Actual 2023	Actual 2024	Estimated 2025	Proposed 2026
Planning & Development Director	1	1	1	1
Planning & Development Architect	2	2	2	2
City Planner	2	2	2	2
Neighborhood Services Manager	1	1	1	1
Inspector	3	3	3	3
Property Maintenance Inspector	3	3	3	3
CDBG Program Administrator	1	1	1	1
CDBG Housing Specialist	1	1	1	1
CDBG Program Coordinator	1	1	1	1
Administrative Assistants	2	2	2	2
Technician	1	1	1	1
Planning & Development Aide	2.1	2.1	2.1	2.1
Seasonal Property Maintenance Inspectors	0.9	0.9	0.9	0.9
Temporary Plumbing Inspector	0.1	0.1	0.1	0.1
Total	21.1	21.1	21.1	21.1

Staffing levels exclude contractual positions hired to assist in the implementation of grant programs.

Workload Indicators: Planning & Development Department

WORKLOAD INDICATORS	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Program: Planning and Zoning				
BZA Cases	0	1	3	1
Planning Commission Cases:	14	20	20	20
Re-zonings	0	4	4	4
Zoning Amendments	2	1	2	2
Conditional Use Permits	6	4	4	4
Program: Building Code Enforcement				
Permit Fees Collected	625,314	700,000	650,000	650,000
Structural Permits	550	500	500	500
Structural Inspections	1,595	800	1,200	1,200
Electrical Permits	728	700	700	700
Electrical Inspections	1,269	1,000	1,200	1,200
Plumbing Permits	1,732	1,700	1,700	1,700
Plumbing Inspections	1,949	1,700	1,800	1,800
HVAC permits	813	800	800	800
HVAC Inspections	1,433	1,200	1,300	1,300
Zoning Permits	509	500	500	500
Zoning Inspections	335	200	300	300
New Commercial Structures	6	5	5	5
New Residential Homes (1, 2 and 3 unit)	4	10	5	5
Program: Property Maintenance				
Code Enforcement Cases	2,733	3,450	3,000	3,000
Complaints	745	800	800	800
Violations	1,147	1,300	1,200	1,200
Tall Grass	841	1,200	1,000	1,000
Properties Mowed	107	120	100	100
Violation Fees	128,922	109,200	130,000	130,000
Tall Grass Fees	18,775	22,200	20,000	20,000
Program: Community Development				
CDBG Funds Secured	515,867	515,862	509,132	500,000
CDBG Program Income	26,172	20,000	53,000	50,000
HOME Funds Secured	N/A	N/A	N/A	N/A
HOME program Income	13,132	10,000	15,000	15,000
Rehab Loan Applications Processed	46	40	50	45
Rehab Loan Amount	144,454	300,000	382,766	383,000
Housing Counseling Participants	20	50	10	20
Down Payment Assistance Processed	N/A	N/A	N/A	28
Fair Housing Contacts	2,318	1,500	2,000	2,000
Business Loans Processed	2	10	10	5
Business Loan Amount	16,000	50,000	80,000	50,000
Real Property Acquisition spent	0	2,500	0	0
Senior Resource Program	26,967	30,000	30,000	30,000

ECONOMIC DEVELOPMENT

Economic Development is responsible for assisting the City Manager in supporting citywide economic development activities. This office is a key component in the City's strategic emphasis on economic development.

Programs

Economic Development

Program Purpose:
To promote a continued strong local economy by taking actions that will retain and promote the expansion of existing business and industry, attract new development compatible with the community, and stimulate private sector investment especially in the areas of physical plant and equipment to create new permanent jobs. These efforts will be integrated with and supportive of the improvement in the regional economic base from the programs designed to help it.

Program Description:
The City will develop and maintain a strategy for economic development by:

- Attention to existing business and industry — methods of regular communication and exchange of ideas will be used to ensure that the City understands the needs and plans of existing businesses.
- Target City services to support positive action by businesses and industry — strategize City services and manage code requirements to promote business retention and growth.
- Pursue potential development of redevelopment sites — The City will continue to identify and prioritize areas of high potential for development or redevelopment, will work with the involved property owners and developers to create concepts and actions that will promote development of those properties.
- Maintain and increase an active role in regional economic development efforts — Kettering must ensure that its retention and job creation programs are not operated in a vacuum. Proactive efforts with existing regional planning and development organizations are an important part of Kettering's economic development program.

Program Focus:
1. Foster a diverse and healthy economy by promoting Kettering as an attractive place to do business, including promotion of incentive programs and establishing new policies to support business development.

2. Attract new businesses to Kettering by strengthening relationships with state and regional economic development organizations, working with local entrepreneurs, and promoting sites and properties for new businesses.

3. Engage with community organizations to retain businesses by providing quality business programming and communications.

4. Create and expand programs that encourage and support redevelopment and property reinvestment.

Economic Development Expenditures — General Fund (Key 0550)

	Actual 2023	Actual 2024	Estimated 2025	Proposed 2026	% of Total
Personnel Expenditures	165,078	116,891	133,750	146,100	20.91%
Operating Expenditures	1,024,394	265,956	769,500	552,500	79.09%
Capital Equipment Expenditures	0	0	765,800	0	0.00%
Total	1,189,472	382,847	1,669,050	698,600	100.00%

Operating expenditures in the Economic Development Department fluctuate based upon specific incentives for local businesses. Incentives may take the form of tax sharing agreements, façade improvement/demolition grants, forgivable loans, infrastructure grants, or Montgomery County ED/GE grants. Expenditures also include costs associated with land ownership at Miami Valley Research Park and properties on Wilmington Pike.

Estimated 2025 capital equipment expenditures include the purchase of 3916 Wilmington Pike and the anticipated purchase of 2600 Wilmington Pike. The purchases are part of the City's on-going efforts to revitalize the Wilmington Pike corridor and will utilize funds preciously committed for economic development purposes.

Staffing Levels

	Actual 2023	Actual 2024	Estimated 2025	Proposed 2026
Economic Development Manager	1	1	1	1
Management Assistant	0.1	0	0	0
Total	1.1	1	1	1

Workload Indicators: Economic Development Department

WORKLOAD INDICATORS	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Program: Economic Development				
Staff Development Training Hours	20 hours	20 hours	20 hours	30 hours
Development meetings with Job Creators	50 meetings	50 meetings	50 meetings	60 meetings
Business Retention & Expansion (BRE) visits	40 visits	40 visits	40 visits	50 visits
Networking Opportunities with Economic Developers	24 events	24 events	24 events	30 events

POLICE DEPARTMENT

The Police Department is responsible for the programs of Police Patrol, Criminal Investigations, Crime Prevention/Community Relations, and Community Service (Animal Control). The Police Department has three primary objectives: 1) Build strong relationships with the community, 2) Address drug issues, and 3) Address traffic issues. To achieve these goals we continue to place a strong emphasis on Crime Prevention and Community Relations, both formally through the Community Relations Section and informally through day-to-day personal contact between Police Department personnel and the public. Drug issues are addressed through a combined effort between Patrol and Criminal Investigations. We also focus police patrol activities on high traffic and crash areas, through self-initiated and directed patrol, and respond to community traffic and safety concerns.

Programs

Police Patrol

Program Purpose:
To operate with the underlying objective of keeping our city safe and reduce crime. Patrol activity includes the following: self-initiated and directed patrol, traffic enforcement, monitoring suspicious activity, investigating crimes, responding to emergency calls, community outreach, and more.

Program Description:
The Police Patrol Section is responsible for enforcement of criminal and traffic laws, preliminary investigation of criminal complaints, and crime deterrence. The Patrol Section maintains a high visibility presence through the use of marked vehicles, traffic control and field contacts with the goal of reducing criminal activity through Police presence.

Program Focus:

1. Assign available manpower and equipment to best address the needs of the community.
2. Continue to aggressively prevent property crimes through proactive patrol and consistent business checks.
3. Use Spillman software and other tools to identify crime trends and hotspots, to effectively direct patrol activity.
4. Utilize patrol tactics, K9 units, and the Bike Patrol Program in a pro-active manner in apartment complexes, parks, business districts, and high crime areas in a further effort to engage the community, regulate traffic, and reduce thefts, burglaries, drug activity, and other crimes.

Criminal Investigation

Program Purpose:
To provide in-depth investigation of as many criminal complaints as practical, identify the perpetrators thereof and cause criminal prosecution to ensue.

Program Description:
The Investigation Section is responsible for gathering information and identifying persons responsible for crime and identifying and targeting known repeat offenders and high crime locations.

Program Focus:

1. Track cases assigned to detectives and ensure they are worked and completed in a timely manner.
2. Be responsive to any active SARA (Scanning, Analysis, Response, Assessment) initiatives.
3. Utilize Spillman software and other crime mapping tools to identify crime trends and hotspots.
4. Aggressively pursue complaints to obtain criminal prosecutions.

Crime Prevention/Community Relations

Program Purpose:
To maintain a strong and productive partnership with our community. This is accomplished through educational programs in our schools and community outreach programs, classes and events designed to serve the needs of area residents and businesses.

Program Description:
The Crime Prevention/Community Relations Section is responsible for education of the public and school age students. The Community Relations School Resource Officers are committed to the schools to create a safe learning environment for students, teachers, and administrators. The Community Relations section also works with the community with many different crime prevention and safety programs. It is the link between the public and the Police Department.

Program Focus:

1. Ensure a safe learning environment in the schools by working with the schools and our community.
2. Ensure community connections through social media: Facebook, Twitter, Nextdoor, Neighbors/Ring, etc.
3. Ensure community connections through events, classes and presentations: Citizens Police Academy, Coffee with a Cop, RAD and radKIDS classes, National Night Out, Block Party, and more.
4. Continue our positive relationship with all media outlets.

Animal Control

Program Purpose:
To protect the public health and safety, and promote the welfare of animals.

Program Description:
The Community Service Officer (CSO) is responsible for addressing issues related to domestic animals through public education and enforcement of City animal control ordinances.

Program Focus:

1. Work with the community to resolve animal issues in the City.
2. Successfully administer the cat Trap-Neuter-Return program in cooperation with the SICSA Pet Adoption & Wellness Center.
3. Promote education for responsible pet ownership by speaking in the schools and at special events.
4. Work with county agencies and veterinarians to promote licensing and spay/neuter programs.

Police Department Expenditures — General Fund (Key 0600)

	Actual 2023	Actual 2024	Estimated 2025	Proposed 2026	% of Total
Personnel Expenditures	14,477,930	15,074,619	15,692,750	16,394,800	83.26%
Operating Expenditures	2,290,092	2,598,572	3,750,400	2,838,200	14.41%
Capital Equipment Expenditures	100,407	1,912,850	636,400	457,000	2.32%
Total	16,868,429	19,586,041	20,079,550	19,690,000	100.00%

The proposed 2026 budget is 2.3% greater than the 2025 budget and 1.9% less than estimated 2025 expenditures.

In late 2023, the City committed $1.8 million over a 5-year term to upgrade the Police Department's mobile and body cameras, Tasers, and related software. The contract terms meet the requirements for lease accounting according to Governmental Accounting Standards Board (GASB) Statement No. 87. Therefore, annual payments for the equipment and software are recorded as debt service expenditures. See page 95 for the scheduled debt service payments related to this lease. Estimated 2025 operating expenditures include the encumbered balance of $1.4 million.

The 2025 and 2026 operating expenditures include inflationary increases for Facilities maintenance, vehicle maintenance, insurance, and utilities. Proposed 2026 operating expenditures include funding to up-fit six planned cruiser replacements. This includes the installations of lights, sirens, and other equipment necessary to prepare the vehicles for service.

Capital equipment expenditures for 2026 include the replacement of (6) marked vehicles and (10) portable radios which are currently out of warranty. The replacement of all mobile radios will occur in phases over several years.

Staffing Levels - Police

	Actual 2023	Actual 2024	Estimated 2025	Proposed 2026
Chief	1	1	1	1
Captains	2	2	2	2
Lieutenants	6	6	6	6
Sergeants	10	10	10	10
Patrol Officers	67	67	67	67
Jailers	5	5	5	5
Court Officers	2	2	2	2
Crime Analyst	1	1	1	1
Administrative Assistants	2	2	2	2
Training & Support Specialist	0.6	0.6	0.6	0.6
Clerical	4	4	4	4
Community Service Specialist	1	1	1	1
Part-Time Court Security Off.	3.8	3.8	3.8	3.8
Part-Time Specialist	0	0	0.6	0.6
Part-Time Clerical	0.3	0.3	0.3	0.3
Sub-total	105.7	105.7	106.3	106.3
Public Safety Civilian Dispatch Supervisors	2	2	2	2
Public Safety Civilian Dispatchers	16	16	16	16
Sub-total	18	18	18	18
Total Police and Dispatch	123.7	123.7	124.3	124.3

Staffing levels shown above exclude the full-time Director of Tactical Crime Suppression Unit position. This position is employed to benefit multiple jurisdictions through the coordination of the Miami Valley Communications Council (MVCC). The costs associated with this position are fully reimbursed by the MVCC.

Workload Indicators: Police Department

WORKLOAD INDICATORS	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Homicides	2	1	2	2
Arsons	3	5	3	3
Robberies	7	8	5	4
Aggravated Assaults	95	100	91	84
Burglary	84	90	84	73
Thefts	714	675	704	687
Motor vehicle thefts	92	75	100	105
Rapes	28	25	31	28
Part II Crimes*	2,712	2,800	2,610	2,397
Arrests	1,491	1,600	1,580	1,574
Traffic citations	7,227	4,500	7,595	8,826
Traffic accidents	879	850	878	896
Traffic stops	11,379	12,000	10,929	12,574
Calls for service	59,365	61,000	58,335	57,577
Community outreach programs	200	200	200	200
Criminal reports	3,838	3,700	3,398	3,280
Animal Control:				
Miles Driven	7,552	9,000	7,566	8,000
Complaints Received	4,231	4,400	4,160	4,300
Warnings	673	800	616	700
Citations	27	35	25	30
Dog Bites	17	25	16	20
Cat Bites	1	1	1	1

*Part II Crimes: Vandalism, Weapons, Sex-Morals and Narcotics

FIRE DEPARTMENT

The Kettering Fire Department is responsible for the provision of emergency preparedness, citizen safety and injury prevention education/services, enforcement of fire codes, Homeland Protection planning, records management for hazardous materials according to SARA Title III, investigation of the cause and origin of fires, records repository for fire related incidents and response/mitigation of emergencies related to fire, medical, rescue, and environmental or hazardous materials.

Mission Statement

It is the mission of the Kettering Fire Department to meet community needs by delivering an effective system of services; thereby minimizing the impact of fire, hazardous conditions, illness and injury with a caring and efficient response.

Vision Statement

It is the vision of the Kettering Fire Department to serve the public with the following core values: Integrity, Professionalism, Compassion, Unity and Honor.

Overview and Focus

The Kettering Fire Department Organization includes the following primary activity areas:

Office of the Chief

It is the responsibility of the Office of the Chief to:

- Develop and implement the capital improvements plan.
- Coordinate and provide fiscal management oversight.
- Coordinate and provide oversight of fire fighter safety program.
- Develop and implement unified regional fire service programs.
- Provide Coordination of Department risk management and quality improvement programs.
- Coordinate long range and strategic planning.

The Community Emergency Preparedness and Homeland Protection Programs are also the responsibility of the Office of the Chief.

The Office of Chief is responsible to plan, develop and publish the City of Kettering Homeland Protection and emergency operations plans including community risk analysis, emergency/disaster operations structures, and response, recovery, mitigation and prevention procedures. The Office of Chief is responsible for the coordination of grants and programs related to the development of City of Kettering initiatives related to Homeland Protection.

Focus:

1. Maintain a comprehensive and current Disaster Plan.
2. Equip and maintain an Emergency Operations Center (EOC).
3. Conduct regular tests of the Disaster Warning System.
4. Coordinate disaster planning with appropriate local and regional disaster resource groups and agencies, including disaster exercises and grants.
5. Develop and maintain preparedness and response plans related to the evolving mission as defined by the National Response Plan through the Federal Department of Homeland Protection.
6. Maintain records of training and activities related to Homeland Protection including National Incident Management System (NIMS) compliance.
7. Continue implementation of vehicle replacement guidelines.
8. Coordinate with Public Works and Parks, Recreation and Cultural Arts Departments effective and safe confined space procedures and operations.

Training and Education

The Training Director is responsible for ensuring all members of the Kettering Fire Department are competently trained and prepared to respond to a variety of emergency situations. The Training Division coordinates over 300 classes annually covering 50 separate topics in emergency response, mitigation, and management. This Office is responsible for providing Continuing Education for all emergency responders, ensuring annual Core Competency Requirements are met, and enhancing the abilities of KFD Personnel through a comprehensive and progressive training program.

- Develop, implement, and coordinate all fire, rescue, and emergency medical training program/curriculum as identified through operational needs, professional standards and professional development.
- Provide evaluation tools to facilitate and enhance the quality improvement program for emergency service operations for events relating to Fire Suppression, Technical Rescue, Emergency Medical Services, and Hazardous Materials.
- Coordinate and provide new employee training, orientation, and field mentor programs to ensure all new members meet the standards set forth by the Kettering Fire Department.
- Coordinate Officer Development programs to enhance the capabilities of the Command Staff.
- Maintain Records and provide statistical reports pertaining to member certifications, training, and professional development.

Program Focus:

1. Improve the capabilities and efficiency of all operational members through annual training requirements and core competency check-off program.
2. Continue to implement and improve the new employee training and orientation process to ensure high quality of personnel functioning in emergency operations.
3. Develop Training Programs to meet operational needs through quality assurance and field performance evaluations.
4. Develop a Training Facility enhancement plan to allow the department to improve onsite training capabilities.
5. Develop additional career and officer development opportunities for all operational members.
6. Revise and implement special rescue procedures, training, and operations.
7. Develop and implement an IMS training curriculum for officers and firefighters.

Administration and Finance

Administration and Finance is responsible for budget preparation and management, the monitoring and coordination of purchasing, and capital improvement projects. This Office is also responsible for the development and implementation of budget management programs designed to improve fiscal accountability of the department to the citizens of Kettering. The Office of Administration and Finance is responsible to coordinate issues and projects between the Human Resources, Law, Facilities and other city departments.

- Provide department-wide financial services in the areas of budget management, payroll, and inter-divisional fiscal coordination.
- Coordinate and facilitate development of annual Fire Departmental budget package presentations.
- Provide oversight of departmental expenditures through analysis and statistical reporting.
- Provide department-wide human resource services coordination.
- Support, implement, and maintain computer based information service programs.
- Develop and implement quartermaster program.
- Research grant opportunities and submit grant applications to support department activities related to emergency preparedness, emergency response, safety education, risk management, training, and department administration.
- Provide department-wide facilities management coordination.

Program Focus:

1. Improve the communications and records management systems to make the department more responsive to the needs of the internal and external customer and to increase operational efficiency.
2. Continue to improve the utilization of the integrated computer-based records management system.
3. Continue to support and expand the Quartermaster Program to provide personnel with safe work clothing.

Risk Management

Risk Management develops and provides family emergency preparedness, injury prevention, and fire prevention education programs for target youth/senior populations and citizens of Kettering. It provides enforcement of fire and building codes in Kettering and assists with plans review processes in coordination with the City Building Officials. The fire marshal oversees company business inspections, pre-fire planning/documentation, and provides investigation of fires along with the prosecution of arson through the criminal justice system.

- Develop and provide emergency family preparedness and fire prevention educational programs and services to the citizens of Kettering.
- Provide technical support to educational institutions for curriculum development of emergency family preparedness and fire prevention programs.
- Provide enforcement of the fire and building codes.
- Provide and assist with plans reviews to facilitate safe and code-compliant building construction within the Kettering fire service district.
- Support the Office of Chief with planning and implementation of Homeland Protection "Preparedness" programs.
- Provide oversight of the fire company building inspection and pre-fire planning programs.
- Pursue the investigation of fires, prosecution of arson, and maintenance of Fire Department records.

Program Focus:

1. Evaluate fire stations' environmental conditions to provide personnel with modern, efficient, and safe facilities that promote professionalism and morale.
2. Improve the safety of personnel operating at an emergency scene through the implementation of a computer/radio-based personnel-tracking system.
3. Provide risk assessment analysis of the City of Kettering related to issues of Homeland Protection and the National Response Plan.
4. Improve the skills, knowledge, and abilities of the Fire Department's personnel through new or expanded training and education programs instituted in-house or in partnership with other agencies.
5. Increase service to the community through expanding safety and injury prevention programs.
6. Provide for the health, safety, and welfare of Fire Department personnel through implementation of the infection control plan and the provision of essential training, equipment, and support.
7. Continue the implementation and timely maintenance of digital record keeping for all departmental fire pre-plans.

Emergency Services

The Kettering Fire Department provides Emergency services utilizing apparatus and trained personnel (strength authorized at 80) responding to nearly 10,000 incidents. Emergency services are provided for incidents related to hazardous materials, trapped people, fire, and emergency medical situations.

- Provide safe and appropriate response to fire, EMS, rescue and environmental emergencies.
- Develop and prepare standards of response for weapons of mass destruction and for other potential Homeland Security Risk identified in the City of Kettering.
- Provide consistent and effective process of incident management for all emergency response operations.
- Maintain focus on quality improvement for emergency response personnel through ongoing review of incident management activities, computer aided communication records, and compliance with Fire Department performance standards.
- Establish programs which provide roles and involvement of fire fighters in decisions regarding safety, training, professional standards, and health issues.
- Provide a high level of service for the internal fire fighter customer and the external citizen customer through performance based emergency communications center operations and by optimizing emergency radio communications to enhance fire fighter safety on the emergency incident.

Program Focus:

1. Improve the health and safety of Fire Department personnel by providing:
   a. A Wellness/Fitness Program.
   b. On-going analysis and review of operating practices through the Fire Department's Safety and Cancer Prevention work group.
   c. Effective and safe tools, equipment, and protective clothing.
   d. On-going analysis and review of operating practices of the computer aided dispatch system and the EMS field data collection/reporting program.
   e. Continued research of accreditation programs related to the administration, management, practices, and training of the department.
   f. Enhanced training and education through expanded programs using effective training props, tabletop scenarios, and computer/distance learning.
2. Improve inventory control through final implementation of a computer-based equipment tracking system.
3. Continue efforts to utilize the Computer Aided Dispatch (CAD) system and the Records Management System (RMS) to their fullest extent.
4. Assist with training of all public safety dispatchers through a nationally recognized EMD training program.
5. Training of all appropriate City staff and all Fire Department members in the National Incident Management System (NIMS).

Fire Department Overview Strategies

1. Benchmark Kettering Fire Department programs, services, and training utilizing the firefighter professional qualifications recommendations.

2. Expand and explore partnerships with other fire, governmental, private, and health care agencies to enhance emergency service and risk reduction programs allowing reduced duplication and lowering operating expense of the Kettering Fire Department.

3. Promulgate a professional fire service model utilizing national standards related to safety, wellness, training, education, personal protective clothing, apparatus, and facilities.

4. Establish professional development models for members of the Kettering Fire Department through meeting professional qualification criteria.

5. Enhance the Fire Department administrative team through the development of parallel "high performance" leadership teams involving all Kettering Fire Department officers.

6. Improve fiscal accountability and enhance revenue potential using activity based costing concepts, effective marketing analysis, long range planning, and expanded use of computer based records management system.

7. Intensify family emergency preparedness programs and services, public fire prevention education, and neighborhood support through fire company inspections/pre-emergency planning, curriculum development, and targeted marketing of children with special needs and senior safety programs and services.

8. Partnership with other governmental agencies in the areas of emergency radio services and information technology to enhance Fire Department personnel and citizen safety, to provide a more responsive and accountable information/reporting service to citizens, and to provide quality statistical information for effective stewardship of citizen dollars.

9. Enhance Fire Department performance and member safety using effective utilization of integrated communications/computer technologies.

10. Improve the Fire Department performance, communication processes and internal customer service through implementation of comprehensive fire department study recommendations.

Fire Department Expenditures — General Fund (Key 0700)

	Actual 2023	Actual 2024	Estimated 2025	Proposed 2026	% of Total
Personnel Expenditures	14,488,373	15,195,866	15,476,110	16,049,800	84.71%
Operating Expenditures	2,000,659	1,966,059	2,233,700	2,412,700	12.73%
Capital Equipment Expenditures	48,200	1,232,904	2,166,500	484,400	2.56%
Total	16,537,232	18,394,829	19,876,310	18,946,900	100.00%

The proposed 2026 budget is 2.5% greater than the 2025 budget and 4.7% less than estimated 2025 expenditures.

The 2025 and 2026 operating expenditures include inflationary increases for Facilities maintenance, vehicle maintenance, insurance, and utilities.

Capital equipment expenditures in 2025 include a replacement engine, three medics, and pick-up truck, all ordered in previous years but delivered in 2025. Also included is the replacement of chest compression machines and thirty-three mobile data terminals (MDTs), mounts and modems.

Proposed 2026 capital purchases include the carryover of funding for a powerload cot and the replacement of a portacount machine and (100) portable radios which are currently out of warranty. The replacement of all mobile radios will occur in phases over several years

Additional Fire Department equipment is included in the 2026 budget for the Emergency Medical Services (EMS) Fund.

Staffing Levels

	Actual 2023	Actual 2024	Estimated 2025	Proposed 2026
Chief	1	1	1	1
Assistant Fire Chiefs	2	2	2	2
Battalion Chiefs	5	5	5	5
Captains	15	15	15	15
Civilian Fire Marshal	1	1	1	1
Firefighters	57	57	57	57
Fire Service Specialist	1	1	1	1
Administrative Assistant	1	1	1	1
Part-time Clerk	0.5	0.5	0.5	0.5
Part-Time Hydrant Inspection Crew	0.5	0.9	0.9	0.9
Sub-total	84.0	84.4	84.4	84.4

Staffing levels shown above exclude two contractual Fire Prevention Inspector positions scheduled to work on a part-time basis (1.4 fte).

Workload Indicators: Fire Department

WORKLOAD INDICATORS	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Fire Suppression Bureau:				
Fire Alarms	2,426	2,053	2,298	2,398
Fire – Residential structure	36	50	33	35
Fire – Commercial/Other Structures	12	3	6	9
Fire – Vehicles	3	10	9	9
Fire – Outside, including brush, rubbish	113	135	87	95
Hazardous Materials Responses	72	60	81	80
Gas Leaks (Inside/Outside)	59	52	84	75
Rescue	45	18	45	45
Alarm Investigations/Investigations	1,270	825	1,176	1,250
*Mutual Aid Given (*Stand-alone number-MA Given is not a call type)	188*	180*	195*	191*
Personal Assist / Standby /Non-Emerg.	816	900	777	800
Emergency Medical Services:				
Medic Alarms	7,562	7,416	8,030	8,079
EMS – Illness	3,373	3,100	3,942	3,900
EMS – Injury	1,743	1,700	1,831	1,802
EMS – Cardiac	829	800	738	800
EMS – Full arrest	145	145	138	145
EMS – Stroke	185	180	174	180
EMS – Vehicle accident	228	225	204	222
EMS – Assault/Violence	15	24	21	20
EMS – Overdose	96	100	72	70
EMS – Mental	382	365	345	360
EMS – Maternity	29	27	33	30
EMS – Non-emergency	123	330	127	135
EMS – Mutual aid given	231	242	237	240
EMS – Medical alarm	183	178	168	175
Fire Prevention Bureau:				
Plans reviewed	136	145	130	133
Fire safety inspections	583	800	810	700
Public Education/Community Relations:				
Fire safety talks/block parties/station visits, etc.	76	70	75	75
CPR cards issued	246	200	250	270

Engineering Department

The Engineering Department is comprised of the Transportation Engineering Division and the Engineering Division. The Transportation Engineering Division is responsible for the programs of Transportation Operations, Traffic Signals, and Transportation Safety and Education. This includes maintaining traffic signals for the City's 247 miles of streets and related traffic service requests. In addition, the division provides for transportation planning and design for capital improvement projects, as well as a review of traffic-related components of proposed development projects. The division also coordinates public transportation programs operated by the Regional Transit Authority.

The Engineering Division is responsible for the programs of Sidewalk Design and Construction, ADA Curb Ramp Construction, Sidewalk Repair, Street Lighting, Street Design and Construction, Street Surfacing, Storm Drainage Design and Construction, and Water and Sanitary Sewer. The Water and Sanitary Sewer program is one of coordinating projects with Montgomery and/or Greene County, which are responsible for the water and sanitary sewer systems used by Kettering residents. The Engineering Division manages the implementation of the Capital Improvement Program as it relates to streets, drainage, sidewalks, and bridges. Also, Engineering reviews land development plans and provides engineering, inspection, surveying and drafting support to other City departments, as well as processing requests for permits and information on house numbers, flood insurance, lot and plat data, and other service requests for citizens.

Programs

Transportation Operations

Program Purpose:
Provides for the planning, design, operation and administration of transportation engineering functions.

Program Description:
Examples of Transportation Engineering Division services include:

- Analysis of accident reports, traffic volumes, speeds, field investigations and special studies to develop solutions to safety hazards.
- The data gathering of traffic speeds, a City-wide traffic-counting program and speed and delay studies.
- The study and resolution of visibility, parking, right-of-way control problems, and other accident potentials with traffic engineering techniques.
- The planning and design of intersection and street geometrics.
- Monitoring of public transportation operations.
- Maintaining the traffic control file including recommending legislation on traffic signing.

Program Focus:

1. Continue accident analysis, hazard elimination, plan reviews, parking revisions and traffic studies.
2. Monitor public transportation operations and regional transportation issues.
3. Implement traffic responsive signal operations using features of the new traffic system software (Centracs).
4. Continue involvement in Intelligent Transportation System improvements for the region.

Traffic Signals

Program Purpose:
The development of a responsive signal system, which provides for the efficient and safe movement of traffic.

Program Description:
This program provides the development, design, inspection and maintenance of a responsive, reliable and flexible signal system on the City's arterial streets. This program features the use of the computerized signal control system, Kettering Area Responsive Traffic System, “KARTS”, to increase capacity and reduce stops on the major streets. As a result of accident analysis, the intersection timing and phasing are adjusted, where possible, to reduce accidents.

Program examples include:

- Design, contracting and inspection of new and modernized signal installations (see annual Capital Improvement Programs).
- Continuing development of control strategies for KARTS.
- Investigation of congestion and signal control problems.
- Control equipment replacement, structural inspection and vehicle detector repairs.

Program Focus:

1. Maintain a quality traffic signal system and continue to seek improved computerized signal timing and progression of traffic.
2. Design, contract and inspect the signal projects programmed as part of the Capital Improvement Program.
3. Continue cooperation between communities to improve and maintain the cross boundary progression of the signal systems.

Transportation Safety & Education

Program Purpose:
To educate and protect Kettering citizens, pre-school through adults, from possible harm by traffic accidents.

Program Description:
This unique program coordinates safety education with citizens of Kettering, the Kettering Board of Education, private school officials and the City. A Safe Routes to School program involves classroom presentations and Safe Route maps. Bicycle related activities involve work with civic and governmental groups to encourage bicycle safety and expanded bicycle usage. Sidewalk improvements and bicycle route planning and design are part of this program. Kettering Safety Village is an in-depth pedestrian safety program for pre-kindergarten children including an innovative safety program for parents.

The philosophy of the elementary school program is to assist in teaching schoolchildren to handle traffic situations in the absence of adult or school safety patrol supervision (after school hours). This must be a coordinated effort involving the schools, City and parents.

Program Focus:

1. Continue coordinating safety programs with all schools in the City including in-school safety classes (when grants can be found) and the Safety Village program. Seek alternative sources of funding.
2. Continue to coordinate and improve Safety Village, a nationally recognized program.
3. Continue to work with the Board of Education to implement quality safety programs at all schools to the greatest extent possible with the funding available.
4. Continue to seek additional alternative sources of funding for safety programs to include State grants, service group contributions, business contributions of materials and/or funds, and non-profit organization contributions of materials, volunteer time, or funds.

Sidewalk Design & Construction

Program Purpose:
To facilitate safe pedestrian movement and improve neighborhood aesthetics.

Program Description:

- Construction of new sidewalk is initiated by the City when pedestrian safety and convenience indicate a need or as part of roadway construction. Residents or neighborhood civic associations may request or petition for sidewalks. When property on thoroughfares is improved or developed, the City encourages installation of sidewalks. In new subdivisions, sidewalks may be required as part of the proposed development.
- Part of the cost of improvements may be assessed.
- Design efforts under this program are closely coordinated with other City agencies, especially Transportation Engineering and the Planning and Development Department.
- Ramps are installed at all intersections on new construction to conform to federal statutes.

Program Focus:
Continue to survey, design, prepare plans and install sidewalks at approved locations.

ADA Curb Ramp Construction

Program Purpose:
Make pedestrian transportation infrastructure in the public right-of-way accessible to people with disabilities by constructing compliant curb ramps at street crossings.

Program Description:
Kettering has approximately 3,500 pedestrian sidewalk curb ramps with varying levels of compliance to the Americans with Disabilities Act (ADA). It is projected that compliant curb ramps will be constructed at a substantial number of these crossings by 2037. Curb ramp replacement is precipitated primarily be roadway repair projects (Sidewalk Design & Construction; Sidewalk, Curb & Drive Approach Repair; Street Design & Construction; Street Surfacing), but also

from citizen complaints and awareness of needs from city staff. ADA compliant curb ramps are constructed as part of roadway repair projects, as well as through an annual CIP program to address curb ramps outside of roadway projects. The curb ramp replacement locations are selected by the criteria above, as well as in preparation for applications for federal funds.

Program Focus:

1. Increase accessibility of pedestrian transportation infrastructure by constructing compliant curb ramps as part of roadway projects, as well as a stand-alone program.
2. Maintain documentation of curb ramp construction to fulfill requirements of Transition Plan.
3. Coordinate with other departments as necessary for curb ramp construction at Kettering facilities.

Sidewalk, Curb & Drive Approach Repair

Program Purpose:

To maintain sidewalks in a safe and serviceable condition.

Program Description:

- Maintenance of sidewalks is the responsibility of abutting property owners. Efforts are made to encourage voluntary maintenance and repair. A program is underway to systematically review all sidewalks in the City and cause repairs of all substandard sidewalks.
- Sidewalk ramps are (re)constructed as necessary to conform to federal statutes.

Program Focus:

1. Continue to inspect sidewalks, research ownerships, develop homeowner cost and prepare assessments for repair program.
2. Prepare sidewalk repair construction bid proposal by June.
3. Provide engineering design, survey and construction drawings for these projects.

Street Lighting

Program Purpose:

Improve vehicular and pedestrian safety and community security.

Program Description:

- Most of the City's street lighting system is owned and maintained by Miami Valley Lighting (MVLt), an AES Inc. subsidiary. The City contracts with MVLt and pays for this system on a per light basis.
- The City owns lights and/or poles in many different areas of new large developments, contracting with private companies and paying for maintenance on a per light basis.
- Abutting property owners pay for lights by assessment. The City pays at least the legally required amount of 2% plus an intersection cost and pays additional costs for brighter lighting on thoroughfares.
- Fixed rates of assessments are now being charged to all new lighting districts.
- Thoroughfares: The City lights thoroughfares when they are improved. Existing improved thoroughfares are lit in order of need.
- Residential Streets: Streetlights are installed upon petitioning from residents.

Program Focus:

1. Coordinate with MVLt the design and installation of lights in locations designated by City Council.
2. Enhance the lighting of at least one additional thoroughfare per year.
3. The majority of MVLt and city-owned street lights have been converted to LED.

Street Design & Construction

Program Purpose:

To facilitate safe vehicular movement and improve neighborhood aesthetics.

Program Description:

- The capacity and safety of thoroughfares are improved by reconstructing substandard roadways to modern design criteria and by spot improvements that modify existing roadway geometry. Residential streets not meeting current standards are reconstructed to improve safety, rideability and neighborhood aesthetics. Roadways are designed to take advantage of special neighborhood characteristics whenever possible. New streets proposed as part of land development are reviewed for conformance to subdivision standards.
- Part of the cost of improvement on residential streets may be assessed or paid for with other non-City funds. Thoroughfare improvement funds are obtained from all levels of government (Federal, State, etc.) and also may be assessed. The City may participate with developers in constructing thoroughfares in subdivisions.

- Design efforts under this program are closely coordinated with other City agencies, especially Transportation Engineering and the Planning and Development Departments.

Program Focus:
1. Provide engineering design, survey and construction drawings for these projects.
2. Represent the City's interest in all roadway design and construction by other agencies.
3. Submit outside funding applications.

Street Surfacing

Program Purpose:
To maintain roadway pavements in a safe, serviceable condition.

Program Description:
CONCRETE PAVEMENTS
Distressed pavements showing excessive cracking, elevation difference, spalling or other severe deficiencies are replaced or overlaid with asphalt. On thoroughfares, special joints are installed to prevent the pavement from "blowing-up" during the hot summer months and adversely affecting traffic flow.

ASPHALT PAVEMENTS
On residential streets, pavements requiring extensive repair that other maintenance methods cannot effectively correct are reconstructed from the subgrade up with "full depth" asphalt pavement. When the pavement surface of these streets begins to deteriorate or changes in traffic conditions require strengthening of the pavement, an asphalt overlay is used. Seal treatments are also used to prolong the life of sound pavement structures. They prevent water from penetrating to the underlying base material and reduce the deleterious effects of weather. Sidewalk ramps are (re)constructed as necessary to conform to federal statutes.

Program Focus:
1. Utilize the pavement management system to aid in selecting streets for various street maintenance programs.
2. Develop conceptual plans and cost estimates for Capital Improvement Projects involving street resurfacing.

Storm Drainage Design and Construction

Program Purpose:
To minimize the flooding of pavements, and residential, business and industrial properties by storm water runoff.

Program Description:
- Major improvements to the storm drainage system will be concentrated in areas where improvements would prevent severe erosion or structural damage, encourage expansion of the economic base or eliminate problems that are seriously detrimental to the stability or aesthetics of a neighborhood. Areas experiencing minor erosion or infrequent ponding in areas where no damage results will be given lower priority for improvement. All drainage system designs should attempt to use a natural approach to drainage and impoundment or detention basins should be used wherever possible in order to reduce the costs of system expansion and improve the area's ability to recharge the water table.
- Where staff assignments permit, technical assistance will be provided to property owners experiencing drainage problems that are not the responsibility of the City to solve.
- Bridges/culverts are reconstructed to improve roadway geometry and replace unsound and hydraulically inadequate structures. New bridges/culverts are constructed where needed to provide for efficient utilization of roadway systems. The services of a consulting engineer are obtained each year to inspect the bridges/culverts for deterioration and to recommend corrective maintenance.

Program Focus:
1. Mitigate drainage trouble spots as stand-alone projects or coordinated with planned CIP projects.
2. Obtain consultant-engineering services for the annual bridge inspection program.
3. Create a citywide storm water master plan.

Water and Sanitary Sewer

Program Purpose:
Monitor Montgomery and Greene County Water and Sewer Departments to determine effects of their actions on the City of Kettering and assure that adequate improvements are provided.

Program Description:
The water and sanitary sewer systems are owned and operated by Montgomery and Greene County respectively. The City's Engineering Division is responsible for developing an in-house capability to ensure that the sewer and water systems are being repaired, maintained and developed to provide for both short and long-term needs.

In addition to regular working contacts with the counties to solve day-to-day problems, periodic meetings will be held with the purpose of monitoring coordination of maintenance and improvements to the systems and to ensure continued progress in updating the systems. Specific proposals designated to solve neighborhood sanitary sewer and fire protection problems should be prepared and monitored for completion.

Program Focus:
1. Continue to coordinate the county water system's operational problems and sanitary sewer projects with the respective County Sanitary Departments.
2. Work with Montgomery and Greene Counties to address water pressure and flow concerns.

Engineering Department Expenditures — General Fund Key (0800)

	Actual 2023	Actual 2024	Estimated 2025	Proposed 2026	% of Total
Personnel Expenditures	2,169,914	2,193,368	2,226,930	2,378,900	80.40%
Operating Expenditures	384,349	425,997	477,700	539,100	18.22%
Capital Equipment Expenditures	11,721	245,231	50,000	41,000	1.39%
Total	2,565,984	2,864,596	2,754,630	2,959,000	100.00%

The proposed 2026 budget is 1.9% greater than the 2025 budget and 7.4% greater than estimated 2025 expenditures.

Effective 2025, the Engineering Department implemented organizational changes. The new structure eliminated one Civil Engineer position through attrition. The remaining Civil Engineers were re-classified as Senior Civil Engineers. The Design Engineer and Surveyor employees were re-classified as Civil Engineers.

Operating expenditures for 2023 through 2025 reflect an under-spending of each year’s budget.

The 2024 capital equipment purchases include replacements for a utility truck with bucket, inspector truck, and survey equipment. Estimated 2025 capital purchases include a replacement inspector truck. Proposed 2026 capital purchases include a utility locator and replacement robotic total station.

Staffing Levels

	Actual 2023	Actual 2024	Estimated 2025	Proposed 2025
City Engineer	0	0	0	0
Assistant City Engineer	1	1	1	1
Senior Civil Engineer	0	0	2	2
Civil Engineer	3	3	2	2
Design Engineer	1	1	0	0
Engineering Surveyor	1	1	0	0
Engineering Technicians	4	4	4	4
Traffic Engineering Technician	1	1	1	1
Traffic Signal Foreman	1	1	1	1
Traffic Signal Technician	1	1	1	1
Senior Safety Supervisor	1	1	1	1
Safety Supervisors	3.8	3.8	3.8	3.8
Administrative Assistant	1.8	1	1	1
Part-time Clerk	0	0.6	0.6	0.6
Temporary Engineering Aides	0	0	0	0
Total	19.6	19.4	18.4	18.4

Workload Indicators: Engineering Department

WORKLOAD INDICATORS	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Traffic signals				
Number of vehicle & pedestrian indicators maintained	3,068	3,068	3,068	3,068
New signal indications installed	0	0	0	0
Maintenance & emergency calls	266	280	325	300
Vehicle Thoroughfare volume trends	95,797	95,000	96,000	96,000
Sidewalk Design & Construction				
Miles of walk (total)	247.2	247.4	247.5	247.9
Existing Thoroughfare Walk (miles)	65.7	65.9	66.0	66.3
Existing Residential Walk (miles)	181.5	181.5	181.5	181.6
Projects in Plan Development	2	0	2	0
Projects under Construction	3	1	1	2
ADA Curb Ramp Construction				
Number of Curb Ramps Constructed	83	70	163	110
Sidewalk, Curb & Drive Approach Repair				
Sidewalk repair total (square feet)	21,617	21,507	37,567	25,749
Drive Approach (square feet)	8,920	14,531	19,305	12,563
Curb (linear feet)	7,246	11,118	15,003	14,380
Street Lighting				
Miles of Thoroughfare Lighting	26.7	26.7	26.7	26.7
Miles of Residential Lighting	89.8	89.8	89.8	89.8
Street Design & Construction				
Total Miles of Thoroughfares	44.4	44.4	44.4	44.4
Mileage Improved to Standard	43.9	43.9	43.9	43.9
Mileage—Below Standard	0.5	0.5	0.5	0.5
Total Miles of Residential Streets	202.5	202.5	202.5	202.5
Projects under Study	0	1	0	0
Projects in Plan Development	0	0	1	1
Projects under Construction	0	0	0	1
Street Surfacing				
Local Streets- Square yards (Concrete)	1,600	2,000	1,611	1,700
Thoroughfares- Square yards (Concrete)	0	0	0	0
Asphalt Resurfacing (miles)	13.3	0	14.7	13.0
Storm Drainage Design and Construction				
Storm system improvement:				
Storm sewer or open channel- Linear Feet	942	640	1,087	18
Projects in Plan Development	1	1	1	1
Water and Sanitary Sewer				
County/City Meetings	3	3	2	2
Water System Construction Projects Scheduled	0	3	2	2
Sewer System Construction Projects Scheduled	0	1	1	0

Communications & Engagement Office

The new Communications & Engagement Office combines the former Community Information Office and Volunteer Office. The goal of the Communications & Engagement Office is to enhance the image and reputation of the City of Kettering through strategic communications with the City's stakeholders: employees, residents, corporate citizens, visitors, investors, influencers and the media. The Office is responsible for overall reputation management and communication with the public regarding City services, amenities, progress and plans. The components of the strategic reputation management plan include communications & public affairs, brand management, multi-media production, digital & social media and internal relations.

Program Description:

- COMMUNICATIONS & PUBLIC AFFAIRS:
  Focus on timely, accurate and appealing communication of critical city information through the production of Contact with Kettering, The Starter E-newsletter, internal communications, community presentations and key stakeholder partnerships.

- BRAND MANAGEMENT
  Improve the perception of the City of Kettering through compelling and consistent visual representation.

- MULTI-MEDIA PRODUCTION
  Maximize viewership and effectiveness of city television productions through interesting content and strategic digital distribution.

- DIGITAL & SOCIAL MEDIA
  Ensure quality content, consistency and excellent customer service through website and social media.

Program Focus:

1. Promote consistency in the City's communications strategy and branding with all departments.
2. Enhanced community engagement.
3. Celebrate Kettering's successes to better represent the mission of telling our story.
4. Develop recognizable aesthetic to enhance Kettering's identity and sense of place.
5. Disseminate events and important information to all residents and businesses in a timely and accurate manner.

Community Information Expenditures — General Fund (Key 1700)

	Actual 2023	Actual 2024	Estimated 2025	Proposed 2026	% of Total
Personnel Expenditures	139,834	220,955	503,250	547,300	70.94%
Operating Expenditures	127,157	125,392	232,700	224,200	29.06%
Capital Equipment Expenditures	0	0	0	0	0.00%
Total	266,991	346,347	735,950	771,500	100.00%

In response to the new Strategic Plan goals, the former Community Information Office expanded to form a new Communications and Engagement Office. Effective 2025, several employees from the Administrative Services and PRCA Departments transitioned to the new office. These positions include Communications & Design Specialists (1.7 fte), a Communications Supervisor (1.0 fte) and a Communications Coordinator (0.7 fte).

Each year's operating expenditures include the printing and mailing of the City's Contact with Kettering newsletter, as well as other marketing expenditures. The estimated 2025 expenditures includes services related to the Kettering re-brand initiative.

Staffing Levels

	Actual 2023	Actual 2024	Estimated 2025	Proposed 2026
Community Information Manager	1	1	0	0
Communications & Engagement Manager	0	0	1	1
Communications Supervisor	0	0	1	1
Communications & Design Specialist	0	0	2	2
Communications Coordinator	0	0	0.7	0.7
Total	1.0	1.0	4.7	4.7

Workload Indicators: Community Information Department

WORKLOAD INDICATORS	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Networking				
Schools	7	7	7	7
Businesses	12	10	12	14
Neighboring Municipalities	16	10	16	18
Government Social Networking Forum	16	12	16	18
Communications Team				
Updates / Meetings	8	4	12	12

Volunteer Office

The Volunteer Office is part of the newly created Communications & Engagement Office. The Office is responsible for the recruitment, onboarding, risk management and recognition of over 600 volunteers who serve the city in a variety of capacities. In a typical year, volunteers contribute nearly 14,000 hours of service saving the city over $385,700.

Program Purpose:
To offer citizens an opportunity to become involved in their city by assisting city staff in a variety of jobs and organizing activities that expand programs, enhance services, build an understanding of city government and encourage community pride.

Program Description:

- ADMINISTRATION
  Perform duties necessary for onboarding volunteers, recordkeeping and the planning and implementation of programs and activities.

- RISK MANAGEMENT
  Ensure that all background check forms are completed and processed as they relate to specific volunteer positions. Also, ensure that the proper risk release forms are completed when necessary.

- PUBLICITY
  Write articles for newsletters, social media, printed publications and maintain the city's website.

- BUDGETING
  Seek support for specific programs through partnerships and grant applications offered by community organizations and businesses.

Program Focus:

1. Work closely with staff from all departments to develop positions descriptions for volunteers.
2. Examine all volunteer programs and activities to ensure they are run in a cost effective and efficient manner.
3. Seek continual improvement in our processes and procedures.
4. Develop projects than enhance our city both internally and externally.
5. Identify volunteers capable of leadership roles and volunteers willing to develop new skills.

Volunteer Division Expenditures — General Fund (Key 1000)

The Volunteer Office expenditures are reported in the "Other Cost Center Expenditures – General Fund" category.

Staffing Levels

	Actual 2023	Actual 2024	Estimated 2025	Proposed 2026
Volunteer Administrator	1	1	1	1
Assistant Volunteer Administrator	1	1	0	0
Part-time Assistant Volunteer Coordinator	0	0	0	0.7
Total	2	2	1	1.7

Workload Indicators: Volunteer Division

WORKLOAD INDICATORS	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Volunteer Program:				
Volunteer applications processed	166	175	175	180
Fingerprints processed	110	115	100	115
Attendees at Christmas Day Open House	115	200	150	150
Volunteer hours logged (for all programs)	17,000	14,000	15,000	16,000
Neighborhood Pride Program:				
Nominations reviewed	185	200	175	190
Awards presented	40	40	40	40
Fraze Usher Program:				
Number of volunteers assisting	30	35	31	30
Shows worked	20	20	17	20
Cities of Service/Make A Difference Day:				
Volunteers participating	162	100	125	125
Volunteer hours logged	335	150	225	225
Kettering Leadership Academy:				
Interviews held	11	12	11	12

Sustainability Office

The Sustainability Department is responsible for developing and implementing strategies to reduce carbon emissions while promoting resource efficiency, waste reduction, and sustainable practices across departments.

Program Purpose:
To track progress towards sustainability goals, ensuring compliance with regulations and fostering initiatives that support long-term environmental, social, and economic well-being.

Program Description:

- ADMINISTRATION
  Perform duties necessary to develop a City Sustainability Plan, including recordkeeping and the planning and implementation of programs and activities.

- RISK MANAGEMENT
  Identify, assess, and mitigate risks that may impact the City's sustainability goals with a concentration on environmental responsibility, social impact, and resilience.

- PUBLICITY
  Write articles for social media, printed publications and maintain the sustainability section of the city's website.

- BUDGETING
  Seek support for projects through grant applications offered by local, state and federal agencies, as well as community organizations and businesses. Track and report as dictated by granting agency.

Program Focus:

1. Work closely with staff from all departments to develop sustainable strategies and measurable goals.
2. Seek funding sources to support new and ongoing projects city wide.
3. Seek continual improvement in our processes and procedures.
4. Collaborate with surrounding municipalities and organizations to achieve regional sustainability goals.
5. Identify ways to encourage and include residents and business owners to adopt best practices as demonstrated by the city.

Sustainability Division Expenditures — General Fund (Key 1730)

The Sustainability Office expenditures are reported in the "Other Cost Center Expenditures – General Fund" category.

Staffing Levels

	Actual 2023	Actual 2024	Estimated 2025	Proposed 2026
Sustainability Manager	0	0	1	1
Total	0	0	0	1

Other Cost Centers Expenditures — General Fund

	Actual 2023	Actual 2024	Estimated 2025	Proposed 2026
SUB-TOTAL OPERATING COSTS	**50,371,038**	**54,770,914**	**59,251,340**	**58,031,600**
OTHER COST CENTERS				
Volunteer Program	205,802	225,357	123,420	170,800
Board of Community Relations	3,847	1,679	1,150	2,300
Sustainability	0	5,255	139,020	145,100
Sister City Committee	0	2,975	2,860	3,500
Compliance Program	54,050	0	0	0
Other Cost Centers Personnel	263,699	235,266	266,450	321,700
Communications	74,223	77,940	78,000	84,180
Street Lighting	469,046	494,377	514,100	485,200
Volunteer Program	26,847	26,863	28,000	45,900
Youth Services	128,254	156,447	157,500	58,000
Health Department	17,300	23,671	30,000	29,500
Board of Community Relations	12,491	14,309	22,600	22,500
Sustainability	0	1,785	22,200	76,400
Volunteer Celebration Committee	2,329	3,317	3,500	7,000
Sister City Committee	2,413	5,379	8,400	14,000
Compliance Program	5,651	0	0	0
Public Defender Program	18,520	16,397	18,000	50,000
Nuisance Abatement	0	0	0	5,000
Innovations	0	0	0	50,000
Election Fees	7,065	39,036	9,600	40,000
Contributions	0	20,000	6,000	8,500
Leadership Kettering	12,237	10,533	12,200	14,000
Other Cost Centers Operating	776,376	890,054	910,100	990,180
Total Other Cost Centers	1,040,075	1,125,320	1,176,550	1,311,880
TOTAL OPERATING COSTS	**51,411,113**	**55,896,234**	**60,427,890**	**59,343,480**
DEBT SERVICE*				
Lease Principal	0	324,601	285,649	310,581
Lease Interest	0	0	51,936	40,508
TOTAL DEBT SERVICE	0	324,601	337,585	351,089
TRANSFERS TO OTHER FUNDS**				
Street Maintenance Fund	3,395,500	2,441,200	3,990,000	3,891,000
State Highway Fund	0	191,500	0	0
Police Pension Fund	1,439,581	1,418,600	1,485,000	1,522,000
Parks & Recreation Fund	7,837,500	8,648,400	9,478,000	9,967,000
Fraze Pavilion Operations Fund	0	0	0	0
DESC Reuse Funds	126,000	133,500	156,000	174,000
Special Grants and Programs	0	1,925	18,800	25,000
Debt Service	851,222	774,300	522,000	524,000
Capital Improvement Fund	7,363,531	4,165,288	6,658,000	7,516,000
Total Transfers to Other Budgeted Funds	21,013,334	17,774,713	22,307,800	23,619,000
GRAND TOTAL GENERAL FUND	**72,424,447**	**73,995,548**	**83,073,275**	**83,313,569**

*Debt service in the General Fund is for a five-year lease of a camera and Taser system for the Police Department.

**During the course of normal operations, the City has numerous transactions among funds, most of which are in the form of transfers used to move unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

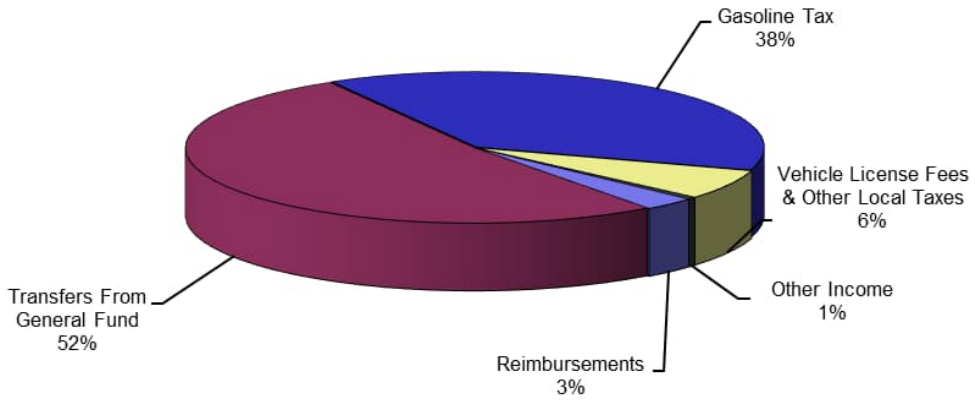
STREET MAINTENANCE FUND FUND 202

Ohio State Law requires that this separate fund be established to account for 92.5% of the revenues coming back from the State to the City for motor vehicle fuel excise tax (gasoline tax) and vehicle license fees. The intent of this State law was that money derived from those sources would be used to maintain the streets in each community. Beginning July 2019, the State of Ohio's gas tax increased 10.5 cents for gasoline and 19 cents for diesel as part of the State Transportation budget. Even with the increase, this source of revenue is short of the necessary resources to accomplish the annual maintenance on our streets. For example, in 2025 we anticipate receiving revenues of $3,870,000, but an additional $3,990,000 transfer from the general fund will be necessary to provide sufficient resources to meet the community's needs.

Street Maintenance Fund Resources — Fund 202

	Actual 2023	Actual 2024	Estimated 2025	Proposed 2026
AVAILABLE FOR EXPENDITURE:				
Balance January 1	1,668,863	1,797,731	986,640	171,710
Nonspendable: Inventory & Prepaids	131,697	195,882	160,909	161,000
NET BALANCE	1,537,166	1,601,849	825,731	10,710
RECEIPTS:				
Federal and State grants	0	0	0	0
Gasoline Tax	2,800,184	2,847,335	2,870,000	2,870,000
State & County Vehicle License Fees	481,218	477,838	480,000	480,000
Other Local Taxes	278,891	279,489	280,000	280,000
Other Income	18,400	17,256	20,000	11,000
Reimbursements	207,787	222,584	220,000	220,000
TOTAL REVENUE	3,786,480	3,844,502	3,870,000	3,861,000
Sale of City Assets	113,089	18,669	70,000	25,000
Transfer from General Fund	3,395,500	2,441,200	3,990,000	3,891,000
TOTAL AVAILABLE	8,832,235	7,906,220	8,755,731	7,787,710

STREET MAINTENANCE FUND 2026 RECEIPTS



Proposed 2026 Streets Maintenance operations will require a $3,891,000 transfer from the General Fund.

Public Service — Streets Division FUND 202

The Public Service Department is responsible for maintaining much of the existing infrastructure within the City of Kettering, including the public streets, city-owned buildings, and City vehicles and equipment. The department's purpose is to maintain all city assets in a safe, clean, attractive and professional manner so as to add value to the community. By providing year-round service, the Public Service Department maintains and improves over 247 miles of public streets, approximately 55 buildings and structures, and approximately 372 vehicles and equipment. The entire staff of the department continually researches and evaluates new opportunities for improved efficiency through the application of new technology and employee training.

As part of the Public Service Department, the Street Division is responsible for street maintenance, including snow and ice control, signage and pavement markings, and traffic control response; storm sewer maintenance; and a leaf pickup program and mulch & compost program, including a yard debris collection center and leaf farm facility.

Programs

Street Maintenance

Program Purpose:
Efficiently and effectively maintain the public infrastructure in the public right-of-way to promote safe and orderly movement of traffic on the City's roadways.

Program Description:
STREET MAINTENANCE
Maintain all roadway surfaces in a safe and attractive manner through routine and emergency patching, sealing, and berm maintenance; Provide routine sweeping for the removal of dirt and debris.

SNOW & ICE CONTROL
Facilitate traffic movement through and within the City of Kettering's public roadway network in a safe and efficient manner.

SIGNAGE & PAVEMENT MARKINGS
Provide clear and uniform traffic control for the safe interaction between pedestrians and motorists.

Program Focus:
1. Coordinate street maintenance activities with Engineering and the overall CIP program.
2. Utilize pavement rating system to schedule necessary roadway repairs.
3. Evaluate all snow routes for improved response and material application.
4. Utilize other City personnel during snow operations to maximize allocation of available resources.
5. Implement sign replacement program to meet the Federal Highway Administration's retro-reflectivity program for sign replacement.

Storm Sewer Maintenance

Program Purpose:
Efficiently and effectively maintain all of the public storm water system including storm sewers and appurtenances, open channels, and roadside ditches.

Program Description:
STORM SEWER MAINTENANCE
Inspect, clean, and repair the City's storm water system on a regular basis to promote proper drainage throughout the City; Designate areas where debris collects more regularly as "trouble spots" to be inspected and cleaned after every major storm event.

Program Focus:
1. Coordinate sewer maintenance activities with Engineering and the overall CIP program.
2. Develop permanent solutions to ongoing drainage problems.

Compost & Mulch Program

Program Purpose:
Provide "greens industry" programs to collect leaves and brush throughout the year to create compost and mulch products available the following year to City residents during the growing season.

Program Description:
LEAF PICKUP PROGRAM
Perform annual leaf pickup program to collect leaves throughout the City and haul to the City leaf farm.

YARD DEBRIS CENTER/LEAF FARM
Manage yard debris center for residents to dispose of tree branches and brush; Operate a leaf farm facility to produce the compost and mulch during the fall and winter months.

Program Focus:
1. Recycle leaves, brush, and tree limbs into a reusable resource, mulch and compost, for use by City residents and City operations.

Street Division Expenditures — Street Maintenance Fund (Key 2000)

	Actual 2023	Actual 2024	Estimated 2025	Proposed 2026
OPERATING COSTS:				
Personnel Expenditures	4,184,804	4,250,960	4,582,530	4,836,100
Operating Expenditures	1,649,109	1,769,109	2,535,800	2,016,500
Capital Equipment Expenditures	1,332,288	1,095,393	1,626,600	925,000
TOTAL EXPENDITURES	7,166,201	7,115,462	8,744,930	7,777,600

The proposed 2026 budget is 0.8% less than 2025 budget and 11.1% less than estimated 2025 expenditures.

The Streets Division and Facilities Division form one Public Service Department. The Public Service Director, previously recorded in the Facilities Division, is now recorded in the Streets Division. The Assistant Public Service Director, previously recorded in the Streets Division, is now a Project Manager recorded in the Facilities Division. From 2023 to 2026, two Traffic Control positions were phased out and one Street Service position was added. Funding for part-time employees fluctuates based upon anticipated need.

Annual operating expenditures in the Streets Division may fluctuate based upon the severity of Midwestern winters. Large snowfall events affect expenditures such as overtime, vehicle maintenance, fuel, salt and calcium chloride. In addition, the spring's thaw and re-freeze events may necessitate additional asphalt to repair roadways.

After a 30.4% decrease in road salt price per ton for the 2024/2025 winter, the City experienced a 15.7% increase in the price per ton for the 2025/2026 winter. As part of a cooperative purchasing program, the price is in line with that of other communities and schools in southwest Ohio. Estimated 2025 expenditures include an encumbrance for the purchase of 5,500 tons.

2025 capital equipment purchases include replacements of a Vac-all, heavy dump truck, mini excavator, equipment trailer, hotsie, and vehicle up-fits. Several of these items were ordered in 2024 but not delivered by year-end. The encumbrances were carried over to 2025.

Planned purchases in 2026 include replacements of a skid steer, pick-up truck, tilt trailer, SUV, air compresser, concrete saw, and two heavy dump trucks.

Staffing Levels

	Actual 2023	Actual 2024	Estimated 2025	Proposed 2026
Public Service Director	0	1	1	1
Assistant Public Service Director	1	0	0	0
Street Maintenance Manager	1	1	1	1
Street Maintenance Supervisor	3	3	3	3
Street Service Workers	33	33	34	34
Traffic Control	2	1	0	0
Administrative Assistant	1.2	1	1	1
Part-time Maintenance Aide	1.2	1.2	1.2	1.2
Temporary Aides	1.4	1.4	1.4	1.3
Total	43.8	42.6	42.6	42.5

Workload Indicators: Streets Maintenance

WORKLOAD INDICATORS	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Street Maintenance:				
Asphalt maintenance man-hours	10,760	9,500	11,000	11,250
Number of snow events	12	15	16	20
Tons of salt used	2070	3,500	3,500	5,500
Gallons of liquid treatment used	50,511	45,000	111,500	120,000
Storm Sewer Maintenance:				
Sewer maintenance man-hours	8,839	9,100	9,050	9,100
Channel maintenance man-hours	4,695	6,000	5,250	6,000
Mulch and Compost Program:				
Leaf pickup program man-hours	7,244	8,000	8,000	8,000
Leaf truckloads	1,021	1,450	1,250	1,300

STATE HIGHWAY FUND FUND 203

The state law provides that 7.5% of motor vehicle fuel excise tax (gasoline tax) and vehicle license fees be earmarked for the State highways within the borders of the municipality. Beginning July 2019, the State of Ohio's gas tax increased 10.5 cents for gasoline and 19 cents for diesel as part of the new State Transportation budget.

Kettering has two state highways - Far Hills Avenue (State Route 48) and a portion of Woodman Drive & Research Boulevard (State Route 835) - within its borders. Because the City can only spend State Highway dollars on these two roadways, it is common to find a balance accumulating in this fund that cannot be spent for other purposes.

The 2023 expenditures include median replacements on State Route 835 from Woodman Drive to Shakertown Road.

The 2025 construction includes $2.1 million for the mill and overlay of Far Hills Avenue (SR 48) from Rahn Road to Dorothy Lane, and of Research Boulevard (SR 835) from the City of Dayton corp. line to the City of Beavercreek corp. line. The scope includes resurfacing the intersection of Woodman Drive and Patterson Road. Federal funding provides 80% of the cost up to $1,612,000.

State Highway Fund Resources and Expenditures (Keys 2050-2070)

	Actual 2023	Actual 2024	Estimated 2025	Proposed 2026
AVAILABLE FOR EXPENDITURES:				
Balance January 1	170,792	221,348	491,911	96,811
RECEIPTS:				
Federal Grants	46,426	0	1,612,000	0
State Grants	0	0	0	0
Gasoline Tax	227,042	230,865	230,000	230,000
Vehicle License Fees	27,669	27,413	27,000	27,000
Investment Earnings	9,393	10,053	3,000	4,000
Refunds and Reimbursements	0	0	0	0
TOTAL REVENUE	310,530	268,331	1,872,000	261,000
Transfer from General Fund	0	191,500	0	0
TOTAL AVAILABLE	481,322	681,179	2,363,911	357,811
OPERATING COSTS:				
Transportation Engineering	8,293	6,247	12,100	15,000
Street Department	130,008	147,631	170,000	170,000
TOTAL OPERATING COSTS	138,301	153,878	182,100	185,000
CAPITAL IMPROVEMENTS:				
Street Surfacing and Traffic Controls	121,673	35,390	2,085,000	0
TOTAL CAPITAL IMPROVEMENTS	121,673	35,390	2,085,000	0
GRAND TOTAL	259,974	189,268	2,267,100	185,000

CEMETERY FUND FUND 205

This fund was created when the private trustees of the Beavertown Cemetery turned over ownership, their cash balance, and the responsibility to maintain the cemetery to the City of Kettering.

The 2024/2025 capital improvements include the demolition and construction of a storage building. New signage is planned for 2026.

Cemetery Fund Resources and Expenditures (Key 2100)

	Actual 2023	Actual 2024	Estimated 2025	Proposed 2026
AVAILABLE FOR EXPENDITURES:				
Balance January 1	394,301	412,230	415,810	320,110
RECEIPTS:				
Interment/Foundations	7,564	7,224	4,000	4,000
Investment Earnings	20,039	20,940	12,000	10,000
Lot Sales	1,560	0	0	0
TOTAL REVENUE	29,163	28,164	16,000	14,000
TOTAL AVAILABLE	423,464	440,394	431,810	334,110
OPERATING COSTS:				
Cemetery Operating Activities	11,234	4,310	34,700	20,000
TOTAL OPERATING COSTS	11,234	4,310	34,700	20,000
CAPITAL IMPROVEMENTS:				
Cemetery Improvements	0	20,274	77,000	40,000
TOTAL CAPITAL IMPROVEMENTS	0	20,274	77,000	40,000
GRAND TOTAL	11,234	24,584	111,700	60,000

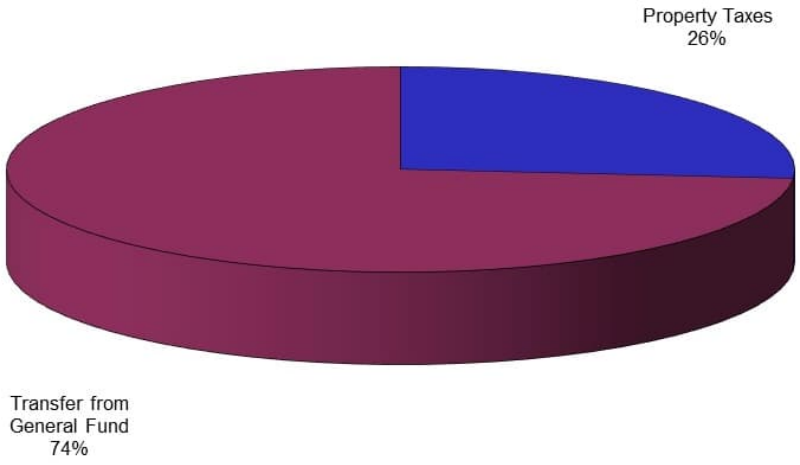
POLICE PENSION FUND FUND 213

State law provides that .3 mills of the non-voted property tax be set aside for paying the employer's share of the contribution towards the state pension fund for sworn police officers. In Kettering's case, this revenue source only pays for approximately one-fouth of the cost of the City's contribution. Therefore, the City must subsidize the fund with a transfer from the General Fund for $1,485,000 in 2025.

Police Pension Fund Resources and Expenditures (Key 2150)

	Actual 2023	Actual 2024	Estimated 2025	Proposed 2026
AVAILABLE FOR EXPENDITURES:				
Balance January 1	10,029	10,143	10,071	10,581
RECEIPTS:				
General Property Taxes	363,734	462,124	465,000	465,000
Homestead & Rollback	48,380	61,111	61,000	61,000
Transfer from General Fund	1,439,581	1,418,600	1,485,000	1,522,000
TOTAL AVAILABLE	1,861,724	1,951,978	2,021,071	2,058,581
POLICE (2100):				
Current Liability - Pension Contribution	1,851,581	1,941,907	2,010,490	2,048,400
GRAND TOTAL	1,851,581	1,941,907	2,010,490	2,048,400

POLICE PENSION FUND 2026 RECEIPTS



Proposed 2026 Police pension expenditures will require a $1,522,000 transfer from the General Fund.

EMERGENCY MEDICAL SERVICES FUND 220

The Fire Department has established an emergency medical services reimbursement program that shall, at all times, be incidental to the provision of emergency medical services. The purpose of the program is to seek reimbursement for the City's fees and charges for emergency medical services from the recipient of the services or an agent thereof. The net proceeds and revenues from this program are placed into this fund to be used for the City of Kettering Fire Department equipment or structures.

EMS Fund Resources and Expenditures (Keys 2280, 8200)

	Actual 2023	Actual 2024	Estimated 2025	Proposed 2026
AVAILABLE FOR EXPENDITURES:				
Balance January 1	884,470	1,192,816	1,699,271	3,690,271
RECEIPTS:				
Federal Grant Revenue	0	0	0	0
Charges for Services	273,668	456,368	1,600,000	900,000
Investment Earnings	47,930	73,196	95,000	73,000
Sale of City Assets	0	0	376,000	0
Total Revenue	321,598	529,564	2,071,000	973,000
TOTAL AVAILABLE	1,206,068	1,722,380	3,770,271	4,663,271
OPERATING COSTS:				
EMS (2220):				
Operating Expenditures	13,252	23,109	80,000	45,000
Capital Equipment	0	0	0	702,200
TOTAL OPERATING COSTS	13,252	23,109	80,000	747,200

From 2012 through 2019, the City incurred $29.3 million in capital improvement expenditures as part of a multi-year fire station improvement project. In all, the City completed four new fire stations. Funding for the improvements came from the EMS Fund balance and from the issuance of general obligation debt – to be re-paid using EMS Fund revenues. Starting in 2015, 75% of the EMS billing revenues and contracted billing service expenditures are allocated to the Debt Service Fund to pay principal and interest on the $15.5 million debt issuance for the fire station improvements. The percentage allocated to the Debt Service Fund temporarily increased to 85% for 2022 and 2023 in response to declining EMS revenues. The City increased fees for EMS medical runs mid-year 2023 to align with the current market rates.

In 2025, a re-allocation of revenues between the EMS Fund and the Debt Service Fund was implemented due to the accumulation of EMS revenues in the Debt Service Fund that was in excess of the amount needed for the Fire Station debt service.

Planned capital expenditures for 2026 include the replacement of a medic, 4X4 crew cab pick-up truck, hybrid SUV, Fire Prevention vehicle, and SCBA cylinders.

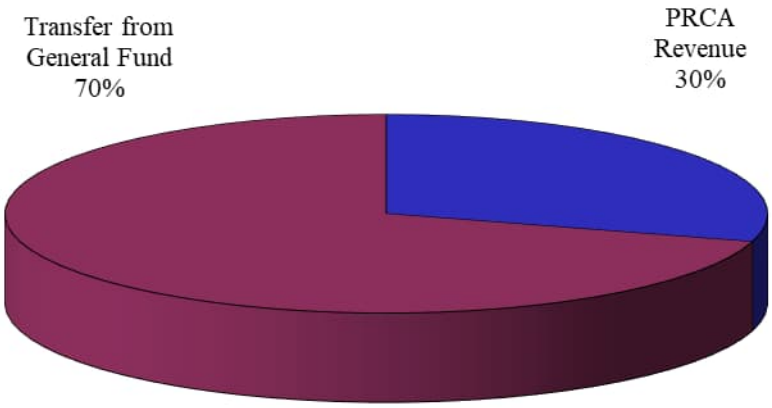
PARKS, RECREATION & CULTURAL ARTS - FUND 246

This fund was established by the City to track revenues generated and expenditures incurred by Parks, Recreation and Cultural Arts programs and activities. Revenues are an integral part of funding most recreational programs. Therefore, it is important to look at the difference between cost and revenues. Often, the cost of expanding existing programs or implementing new programs is offset by the receipt of additional revenues.

Parks, Recreation and Cultural Arts Fund Resources - Fund 246

	Actual 2023	Actual 2024	Estimated 2025	Proposed 2026
AVAILABLE FOR EXPENDITURES:				
Balance January 1	293,169	127,098	292,192	10,492
RECEIPTS:				
Federal and State Grants	37,834	40,022	35,000	49,000
Charges for Services	2,462,724	2,810,837	2,987,000	3,117,000
Rentals	615,957	684,958	730,000	815,000
Concessions	102,014	111,588	123,000	133,000
Other Receipts	135,921	136,804	82,000	63,000
TOTAL REVENUE	3,354,450	3,784,209	3,957,000	4,177,000
Sale of City Assets	38,623	7,340	11,000	5,000
Transfer from General Fund	7,837,500	8,648,400	9,478,000	9,967,000
TOTAL AVAILABLE	11,523,742	12,567,047	13,738,192	14,159,492

PARKS, RECREATION AND CULTURAL ARTS FUND 2026 RECEIPTS



Proposed 2026 Parks, Recreation & Cultural Arts operations will require a $9,967,000 transfer from the General Fund.

PARKS, RECREATION & CULTURAL ARTS FUND 246

The Parks, Recreation, and Cultural Arts Department (PRCA) is responsible for recreation facilities and programs, cultural arts facilities and programs, parks maintenance, and youth outreach within the community. It is accredited by the Commission for Accreditation of Parks and Recreation Agencies (CAPRA).

From environmental education programs to a nationally recognized arts center to our exceptional fitness programs and facilities, we have something for all ages, abilities and interests. We are here to provide the quality parks, recreation and cultural arts that make Kettering home. We envision an exceptional and engaging parks, recreation and cultural arts department that improves the quality of life for everyone in our community. We make the experience successful for each customer through providing quality service focused on community.

Programs

Facilities and Program Areas

Program Purpose:
To provide parks, recreation, and cultural arts spaces, places, and programs that make Kettering a premier community to call home.

Program Description:
The Parks, Recreation and Cultural Arts Department provides about 4,700 annual recreation and cultural events and programs for all ages and abilities.

- **Kettering Recreation Complex** is a 161,600-square-foot facility that offers drop-in and organized activities, as well as special events throughout the year. Various parts of the facility are available to patrons for private rentals. The wide range of facilities includes: a year-round pool, spa area including a whirlpool, sauna and steam room, summer water park; seasonal ice arena; state-of-the-art fitness center and three group exercise studios (multipurpose/traditional, indoor cycling and TRX); dual full-court gymnasium featuring basketball and volleyball; and a suspended, running/walking track ($1/12^{th}$ of a mile). There is also a child-care area, meeting spaces, and a summer concessions operation.

- **Adventure Reef Water Park** is a 3-acre outdoor aquatic facility, built in 1990 and renovated in 2011. The Water Park is open seasonally, from Memorial Day weekend though Labor Day. The Water Park features the highest and fastest slides in Montgomery County. Additionally, a splash pad, large water playground and plenty of deck seating and chairs greet guests. Pass holders enjoy special benefits including early entry, exclusive use of the park on Sundays, and food and drink specials at the concession stand.

- **Kettering Ice Arena** (KIA) is located within the Kettering Recreation Complex and hosts youth and adults involved in figure skating, ice hockey, ice skating lessons, curling lessons and leisure skating. The ice surface is 85 feet by 200 feet and oval shaped to meet national standards. The ice is in place for 7 months a year, from September through early May. The heated seating area can accommodate 700 spectators. The Kettering Ice Arena is home ice for Dayton Stealth Youth Hockey, Alter Varsity Hockey, Beavercreek Varsity Hockey and University of Dayton Hockey. Adult hockey leagues include Huff n Puff, Wonderleague as well as an all-female league - The Dayton Fangs. The KIA also is home to South Dayton Figure Skating Club and Ice Force Synchronized Skating Teams.

- **Charles I. Lathrem Senior Center** is a multi-purpose senior center featuring a program center that can accommodate up to 360 people, a commercial kitchen, lounge/library, billiards room, and large lobby. When not scheduled for senior programs or by the Recreation Division programs, the facility is available for outside rentals. The Senior Center provides the **Senior Transportation Program**, which enables Kettering residents to get to and from medical appointments, grocery shopping, department/CIL programs, etc. The program uses volunteer drivers and dispatchers to transport older residents to necessary appointments for a minimal price per trip. A grant from STEP (Senior Transportation Expansion Program), funded through the Montgomery County Human Services Levy, provides a small reimbursement per ride to enable the City to offer rides to an increased number of older adults.

- **Kettering Fitness and Wellness Center** is a public fitness center that is located adjacent to the James S. Trent Arena (a 3,600-seat capacity, multi-sport arena) and Kettering Fairmont High School. This fitness center features a wide selection of strength and cardiovascular fitness equipment, personal viewing screens on all cardiovascular machines, locker rooms and 1/8th mile indoor walking/running track.

- **Polen Farm** is a beautiful, historic rental facility that hosts weddings, graduation parties, and picnics, as well as family reunions and social gatherings. The meticulously maintained grounds also serve as a picturesque gathering place for family strolls or photographs when rentals are not occurring.

- **Rosewood Arts Center** is a community arts and education facility. Included are the Kettering Health Gallery, a theatre, a dance studio, a darkroom, ceramics studios, a jewelry and metals studio, a glass studio, drawing and painting studios, private artist studios, and general meeting spaces. Rosewood also hosts dance studio space for the Richens/Timm Academy of Irish Dance and a community-run life drawing group. Rosewood financially provides general operating support to nonprofit organizations including the Kettering Children's Choir and the Kettering Civic Band. Citizen advisory committees managed by Rosewood include the Kettering Arts Council, a City Council appointed committee dedicated to creating accessibility to the arts for residents, with Rosewood as its main focus, and the Art in Public Places Committee for the CitySites Percent for Arts Program. Rosewood is responsible for signature PRCA events including Art on the Commons, Kettering Children's Theatre performances and community outreach programs. A renovation of Rosewood was completed in 2023 to provide an improved space for art education and experiences to the Kettering community.

- **Fraze Pavilion for the Performing Arts** is a 4,300 seat outdoor amphitheater that presents between 50-60 concerts during a summer season that begins Memorial Day and continues through early September. Emphasis is placed on presenting events that reflect the diverse musical and cultural tastes in the Miami Valley while maintaining affordable ticket prices. A variety of free events is conducted each year and through the presentation of free signature festivals. For financial and specific objectives for the Fraze Pavilion, see Fund 247.

- Recently in **Adaptive Recreation,** the focus has changed from providing adaptive programs to providing inclusive programs, and supporting modifications to be able to provide a quality experience for all users. PRCA works with the City's Compliance and Inclusion Manager to help navigate this direction for the City. PRCA continues to offer Camp Discovery, but beyond that all Adaptive Recreation efforts are inclusion-based through the modification process.

- **Adult Athletic Leagues** encompass a variety of recreational and competitive athletic leagues offered for adults each season. Men's, women's and co-ed leagues are offered for softball, volleyball, and basketball.

- **CitySites** percent for art program recognizes artistic excellence, accessibility to the arts for all people, and the positive impact creativity has on the community and quality of life in the City of Kettering. CitySites has a collection of 27 permanent artworks throughout the parks and facilities of Kettering. It is overseen by Rosewood Arts Center staff and an eleven-member advisory committee, Art in Public Places.

- **Partners for Healthy Youth** (PFHY) is a community initiative focused on identifying and addressing the needs and issues facing Kettering youth and families. PFHY is a collaborative partnership between the City of Kettering, the Kettering City Schools, youth leaders and adult representatives from businesses, faith-based and non-profit organizations in the community.

- **W**e have **Summer Camps** for every kid! Each camper is unique, with their own diverse interests, skills and potential and our camps are created with that in mind. Camps are designed specifically to keep children active, engaged, learning, exploring and connected to their friends and the community during the summer months.

- **Youth Sports** of all sorts are offered to every member of the family. Programs include disc golf, soccer, basketball, volleyball, martial arts, camps and more. The youth sports program area can be broken down into two main themes, sport leagues and youth development programs. Soccer, volleyball and basketball comprise the youth sports leagues but other recreational activities are provided. Sports camps, sport-specific skill development programs, and martial arts programs comprise our youth development program area. All of our youth sport opportunities are focused on recreation, participation and skill development. Youth Sports are offered year-round and will vary over time to mesh with local and regional trends.

Parks

Program Purpose:
To improve the quality of life and beauty of the community by maintaining the parks, medians, tree lawns, roadsides, and City facility grounds in a safe, clean, and aesthetically pleasing manner.

Program Descriptions:

- **Parks Maintenance** maintains and operates 22 neighborhood and community-sized parks and play fields, a nature center, 32 tennis courts, 41 baseball/softball diamonds, 20 football/soccer fields, 1 self-guided fitness trail, 26 miles of median areas, a plaza-style skate park, two environmental center facilities, and a splash pad. Responsibilities include turf care; tree and plant care; athletic field maintenance and scheduling; general park maintenance, and capital projects relating to parks and park facilities.

- **Civic Commons** is a park located adjacent to the Government Center and is used for performing arts activities and signature festivals throughout the year. Previous events include Art on the Commons, Spass Nacht, Blues Fest, Swamp Romp, The Festival of the Vine, and the Montgomery County Youth and Teen Talent Show.

- The **Kennedy Park Splash Pad** is a 3,000 square foot farm-themed splash pad, adjacent to Polen Farm. It is comprised of small and large water play features, including water cannons, multiple spray features and tall water dumping buckets. The splash pad is free to use and is open seven days a week, May through September.

- The **Rob Dyrdek/DC Shoe Foundation Skate Plaza** was the first-of-its kind street-style skate facility with approximately 40,000 square feet. It was designed for street skateboarding by incorporating urban terrain elements such as benches, rails, and ledges.

- The **Delco Park BMX Track** hosts local and national BMX races.

- It is our mission to provide comprehensive **Environmental Education** to foster stewardship, promote sustainability and appreciation of the natural world. Environmental Education annually supports a programming partnership (Land Lab) with the Kettering City School District. Land Lab is a fully curriculum-based program for students in first through fifth grade focused in science with an emphasis on sustainability and stewardship. Most recently, the Environmental Education program has broadened its program offerings to engage the community in both indoor/outdoor educational based programs, but also outdoor experiential and skill building programs that engage participants with nature.

Parks, Recreation & Cultural Arts Expenditures — PRCA Fund (Keys 2400-2455)

OPERATING COSTS:	Actual 2023	Actual 2024	Estimated 2025	Proposed 2026	% of Total
Personnel Expenditures	7,149,949	7,611,161	7,860,000	8,575,700	60.61%
Operating Expenditures	4,122,376	4,465,309	5,072,600	5,273,700	37.27%
Capital Equipment Expenditures	124,319	198,385	795,100	300,000	2.12%
Total	11,396,644	12,274,855	13,727,700	14,149,400	100.00%

The Parks, Recreation and Cultural Arts (PRCA) Department is currently undergoing a master planning process. Expected to be completed in 2026, this plan will provide guidance on the future of the programs, services, facilities and parks provided by the department. The PRCA Master Plan involves a comprehensive approach to community engagement to be sure that this plan reflects the needs and wants of the residents of Kettering

The main strength to Department success is creating and developing a strong financial strategy to support all of the resources necessary to provide exceptional customer service. The Parks Recreation and Cultural Arts Department budget is the financial tool that allows the department to implement its philosophy of *Quality Service Focused on Community*. Success is measured by the degree of value the product and service provides to the public while maintaining a reasonable level of subsidy for each operational unit within the department.

Each year, the PRCA budget is revised to reflect changes in resources needed to provide quality programming and facilities. For example, in response to post-COVID hiring challenges, the 2023 budget was created from an approach of "right-sizing" the delivery model to match realistic staffing models in all divisions. Examples of "right-sizing" efforts included fewer sports leagues, a reduced water park season, increasing contractual mowing for Government facilities, and price increases in Arts programming. The 2024 and 2025 budgets allowed for increased staffing hours at the Water Park and additional summer camps to meet customer demand. Increased staffing hours typically generate increased revenue. Budgeted staffing levels remain flat for 2026.

Mid-year 2025, the Recreation Program Manager position was elevated to a Program Superintendent position and the Aquatics Supervisor position was re-classified to a Coordinator role to reflect changes to the structure and distribution of responsibilities within the recreation team.

Annual operating expenditures for 2024 through 2026 include a total investment of $472,000 in replacement fitness equipment at the Kettering Recreation Complex and Kettering Fitness & Wellness Center. Estimated operating expenditures in 2025 also include $150,000 in Parks Master Planning services.

An event with significant impact on 2025 expenditures is the October 30, 2024 fire that destroyed the Parks Maintenance Center's storage barn on Valleywood Drive. The structure and its contents were a total loss. The City anticipates insurance proceeds to pay replacement value for the barn's contents estimated at $715,000. Items to be purchased include a forklift, tractor/loader, Toro Groundmaster, Toro Grandstand, and an aerator to name a few. Insurance proceeds will be transferred from the General Fund to the PRCA Fund as the items are received. The construction contract to replace the barn structure is encumbered in 2025 capital improvement fund expenditures.

Capital purchases planned for 2026 include a Class 7 truck with swaploader and an F-350 crew cab.

The budgeted PRCA subsidy is $9,967,000 for 2026 versus $9,500,000 budgeted in 2025.

Staffing Levels

	Actual 2023	Actual 2024	Estimated 2025	Proposed 2026
Director	1	1	1	1
Parks Superintendent	1	1	1	1
Recreation Superintendent	1	1	1	2
Administration&Special Projects Superintendent	1	1	1	1
Division Manager of Cultural Arts	1	1	1	1
Parks Managers	2	2	2	2
KRC Facility Manager	1	1	1	1
PRCA Division Manager - Recreation	1	1	1	0
Arena/Aquatics Manager	1	1	1	1
Supervisors Parks & Recreation	7	7	7	6
Communications & Marketing Supervisor	1	1	0	0
Recreation & Cultural Arts Coordinators	8	9	9	10
Parks Service Workers	14	14	14	14
Administrative Assistant	1	1	1	1
Clerical/Aide	2.7	2.6	2.4	2.4
Part-time Technician I	0.7	0.7	0.7	0.7
Part-time & Temp. Rec./Arts Personnel*	67.6	69.7	68.6	68.6
Part-time & Temp. Parks Personnel*	13.9	13.9	13.9	13.9
Total	125.9	128.9	126.6	126.6

*Total employed to be controlled by budget dollar authorization.

Workload Indicators: Parks, Recreation & Cultural Arts

WORKLOAD INDICATORS	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Recreation Class/Program Enrollment				
Aquatics Class Enrollment	1,260	1,200	1,300	1,300
Arena Class Enrollment	866	1,000	800	900
Youth Sports and Martial Arts Class Enrollment	2,318	2,100	2,300	2,300
Adult Sports League Teams	382	350	375	375
Adult and Senior Registered Class Enrollment	4,927	4,000	5,000	5,000
Fitness Class Enrollment	865	675	700	700
Personal Training Hours	3,281	3,000	3,000	3,000
Preschool/Youth/Family Program Enrollment	2,700	2,100	2,700	2,700
Traditional/Sports/Specialty Camps Enrollment	2,963	2,700	3,100	3,100
Special Populations Enrollment	62	60	65	60
Special Event Attendance	50,000	50,000	50,000	50,000
Total Recreation Enrollment	*69,624*	*67,185*	*69,340*	*69,435*
Recreation Drop-Ins and Pass Visits				
Swimming	68,526	65,000	68,000	68,000
Skating	9,927	11,000	10,000	10,000
Gymnasium	5,003	5,500	8,000	8,000
KRC Indoor Track	23,665	25,000	25,000	25,000
KFWC Indoor Track	11,360	12,000	12,000	12,000
Senior Center Attendance	14,155	12,500	14,000	14,000
KRC Fitness and Group Exercise	157,468	150,000	170,000	170,000
KFWC Fitness and Group Exercise	75,231	80,000	90,000	90,000
Total Recreation Drop-Ins and Pass Visits	*365,335*	*361,000*	*397,000*	*397,000*
Recreation Rental Hours				
Polen Farm Rental Hours	1,080	1,000	1,000	1,000
Aquatics Rental Hours	962	500	978	1,000
Arena Rental Hours	1,136	1,100	1,100	1,100
Gymnasium Rental Hours	0	0	0	0
Total Rental Hours	*3,178*	*2,600*	*3,078*	*3,100*
Rosewood Arts Center				
Class Enrollment	1,911	2,100	2,200	2,200
Drop-In Studio Visits	5,125	5,000	5,500	5,500
Gallery Attendance (in person)	2,029	2,500	2,500	2,500
Special Events Attendance (in person)	12,915	15,000	13,000	13,000
Facility Rental Attendance	668	4,000	670	1,000
Total Rosewood Attendance	*22,648*	*28,600*	*23,870*	*24,200*

FRAZE PAVILION OPERATIONS FUND 247

This fund exists to record the revenues and expenses of the Fraze Pavilion operations. The Fraze Pavilion is a 4,300-seat outdoor amphitheater featuring the best in local, regional, and national entertainment from Memorial Day through mid-September. The venue is named after late Kettering resident Ermal Fraze, who invented the pull-tab beverage can opener. The construction of Fraze Pavilion cost $2.4 million and was financed entirely with donations. Programming goals include presenting genres of music for everyone from country to jazz, blues to popular, as well as offering affordable tickets for these performances.

Fraze Pavilion has presented some of the most recognizable names in the concert industry: Willie Nelson, BB King, Bonnie Raitt, Michael Buble, Huey Lewis, Reba, Harry Connick Jr, Crosby Stills & Nash, Santana, George Jones, Ringo Starr, Roger Daltrey, Lady Antebellum, Jim Gaffigan, ZZ Top, Earth Wind & Fire, Journey, Moody Blues, Ludacris, Beach Boys, Weird Al, Avett Brothers and Bob Dylan.

Currently completing the 35th year of operation, 2025 was a full-season lineup with a variety of acts, festivals and events. Fraze festivals, including the Kickin' Chicken Wing Fest and Baconfest, are presented in conjunction with the Miami Valley Restaurant Association. Fraze also introduced a new family-friendly festival, KidzFest, during the 2025 season. The season showcased first time Fraze performers: Riley Greene, Counting Crows, CeCe Winans, Trey Songz and Skillet. New sponsors for 2025 include Dayton Childrens, Mazda of Dayton and Code Credit Union. The expenditures and measurements shown below include all programming and operation costs, including free activities.

Focus:

1. Maintain a programming mix reflective of Kettering and regional tastes.
2. Showcase local musicians or bands as opening acts as allowed by artists.
3. Continue to provide quality cultural festivals at the Fraze/Civic Commons such as Spass Nacht and Juneteenth, as well as notable City events such as Art on the Commons, the Block Party and Ecofest.



The City of Kettering's Fraze Pavilion for the Performing Arts

Fraze Pavilion Operations Fund Resources and Expenditures (Keys 2200-2210)

	Actual 2023	Actual 2024	Estimated 2025	Proposed 2026
AVAILABLE FOR EXPENDITURES:				
Balance January 1	2,779,440	2,454,048	1,979,611	1,191,611
RECEIPTS:				
Charges for Services	2,196,290	2,091,117	2,135,000	3,481,000
Rentals	32,434	71,930	69,000	200,000
Concessions	806,780	701,722	605,000	1,200,000
Sponsorships	459,202	408,957	481,000	525,000
Miscellaneous	61,387	90,139	62,000	60,000
TOTAL REVENUE	3,556,093	3,363,865	3,352,000	5,466,000
Sale of City Assets	0	0	4,000	0
Transfer from General Fund	0	0	0	0
TOTAL AVAILABLE	6,335,533	5,817,913	5,335,611	6,657,611
OPERATING COSTS:				
Personnel Expenditures	823,444	822,214	817,700	1,073,800
Operating Expenditures	3,058,041	3,016,088	3,326,300	4,892,200
Capital Equipment Expenditures	0	0	0	0
TOTAL OPERATING COSTS	3,881,485	3,838,302	4,144,000	5,966,000

Costs shown above include operational and programming costs for each year's performance season, as well as for free festivals. Annual revenue and expenditures may vary based upon each season's offerings.

The estimated 2025 expenditures include a $72,000 study to assess current operations and community feedback to guide future improvements. A five-year improvement plan will be developed to address facility and operational goals.

The 2026 budget funds a full season of performances, as well as the usual free events and festivals enjoyed by our community and beyond.

Expenditures, excluding encumbrances, are expected to exceed revenue by $653,000 for the 2025 season. The 2026 budget shows expenditures exceeding revenue by $500,000. No general fund dollars have been transferred to the Fraze Pavilion operations fund since 2006.

Staffing Levels

	Actual 2023	Actual 2024	Estimated 2025	Proposed 2026
General Manager	1	0	0	0
Manager III	0	1	1	1
Operations Manager	1	0	0	0
Supervisor	1	1	1	1
Facility Coordinator	2	2	2	2
Temporary Part-time*	14.9	14.0	14.0	14.0
Total	19.9	18.0	18.0	18.0

***Total employed to be controlled by budget dollar authorization.**

Workload Indicators: Fraze Pavilion

WORKLOAD INDICATORS	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Paid Concerts:				
Number of ticketed performances	19	30	17	25
Number of rental performances	2	2	1	2
Number of tickets sold	51,585	65,000	44,156	60,000
Ticket sales	$2,555,910	$3,700,000	$2,437,840	$3,481,000
Free Events:				
Number of Festivals (Events in the Park)	10	10	11	11
Festival (Events in the Park) attendance	15,041	25,000	24,000	25,000
Number of free concerts	1	1	1	1
Free concert attendance	500	500	500	500
Total Concert/Festival Attendance	66,626	90,500	68,156	85,000

DESC REUSE FUNDS FUNDS 260-262

On May 21, 1993, the Base Realignment and Closure Commission recommended the realignment of the Defense Electronics Supply Center (DESC) and the closure of Gentile Air Force Station (AFS). DESC was directed to relocate to Columbus, Ohio, and the AFS was scheduled for closure in December 1996. The DESC Reuse Committee was formed in October 1993, consisting of representatives from Kettering, Dayton, Montgomery County, the State of Ohio, public utilities and the private sector. The DESC Reuse Office, established by the City in March 1994, was formed to coordinate the reuse effort. Approximately one year later, the base reuse plan was completed and proposed a mixed-use office and light industrial park.

The DESC Reuse Funds were created to record the revenues and expenditures associated with the development, construction and marketing of the Kettering Business Park. A significant portion of the cost of the conversion was funded by federal and state grants. During 2005, the existing Defense Finance and Accounting Service (DFAS) facility was recommended for closure by the Base Realignment and Closure (BRAC) Commission 2005 process. This recommendation resulted in the loss of 425 jobs. In 2005/2006, the City relocated the Kettering Municipal Court and Fire Headquarters to the Kettering Business Park. In 2007 and 2008, the City worked in conjunction with the Kettering Development Corporation to demolish Building #47 – a 240,000 square foot warehouse facility that stood vacant since the 1995 BRAC decision. The demolition of Building #47 created approximately 15 to 16 acres of available land at the Kettering Business Park. In April of 2013, Building #45 (1050 Forrer Boulevard), previously leased to the Federal Government, was returned to the City of Kettering. In 2015, Building #45 was sold to a private corporation. In late 2004, the last remaining parcel of land was transferred to the City.

In 2017, at the direction of City Council, a Steering Committee of representatives from various Business Park employers was established to help provide vision to a Master Plan for improvements to the Business Park. The Master Plan sets out a vision of how the Business Park may transform itself into an engaging and sustainable economic development destination within the local, regional and national marketplace. The plan identifies strategies and tactics meant to achieve the stated vision

The plan's strategies include public infrastructure improvements such as an improved front door gateway entrance and corresponding streetscaping and landscaping upgrades; increased pedestrian connectivity; the addition of public gathering and outdoor collaboration spaces; adoption of a wayfinding program; and business park branding. The plan also provides a concept for a mixed-use development to include office, retail and commercial uses.

Improvements completed in 2018 included new entrance signage and landscaping along Forrer Blvd. at Wilmington Pike and a new entrance sign for the Kettering Municipal Court. Improvements completed in 2019 included new hardscaping, landscaping, and wayfinding signage within and near the roundabout intersection of Forrer Blvd, Composite Drive, and Madison Street. In 2019, the City sold approximately 14 acres of land in the Kettering Business Park, including Building #2, a largely vacant and underutilized 200,000 square foot warehouse left over from the Gentile Air Force Station, to a developer for the purpose of bringing in an Amazon "last mile" package distribution center. Building #2 was demolished to make way for the 100,000 square foot distribution center and associated delivery vehicle parking areas. Finally, construction of a neighborhood park south of the Business Park was competed in 2024.

A noteworthy 2025 project is the facility improvements to Kettering Business Park's Building 46. The City was awarded $1.25 million in State Capital Appropriations for the project. Asbestos abatement began in 2024 and additional improvements to the current water service, lighting, HVAC, and roofing system began in 2025. Kettering Business Park Building 46 provides space for the Kettering Municipal Court and heated equipment storage for various departments, but has underutilized space of approximately 80,000+ square feet. The City anticipates that improvements to the facility will make it attractive to future tenants.

Please see the Capital Improvement Fund for further costs and details of projects scheduled for the former DESC property.

DESC Reuse Fund Resources and Expenditures

	Actual 2023	Actual 2024	Estimated 2025	Proposed 2026
AVAILABLE FOR EXPENDITURES:				
Balance January 1	33,798	31,583	32,054	10,454
RECEIPTS:				
Rental of Land & Buildings	11,124	11,124	12,000	12,000
Investment Earnings	1,417	1,206	0	0
TOTAL REVENUE	12,541	12,330	12,000	12,000
Transfer from the General Fund	126,000	133,500	156,000	174,000
TOTAL AVAILABLE	172,339	177,413	200,054	196,454
OPERATING COSTS:				
DESC Leasing Activities	140,756	145,359	189,600	186,100
TOTAL OPERATING COSTS	140,756	145,359	189,600	186,100

Revenue in the DESC Reuse Fund includes funds generated from the lease of space in Building 46. Annual operating expenditures include landscape maintenance, snow removal, and utilities for the common areas of Kettering Business Park.

SPECIAL GRANTS AND PROGRAMS FUND

The Special Grants and Programs Fund is established to handle the transactions of multiple grants and programs. This fund allows for strict accounting controls but eliminates the need to continually create new funds. The following is an overview of the various programs included in this fund.

The Court and Clerk of Court computerization/automation program is established per state law. The program, began in 1993, allows court costs to be earmarked to improve Court-related paperwork through new technology. This funding was utilized in 2024 for the purchase and implementation of software upgrades for the case management system. During 2001, a Municipal Probation Services fund was established by Court Order and contains all probation fees collected by the Clerk of Courts and paid to the City Treasury. These fees are disbursed at the request of the Municipal Court, and are generally used to pay for probation officers' salaries and benefits. This fund is also used to account for fees and expenditures associated with the driving school program implemented by the Court in 2002. Special Project funds are established by court order to track additional court filing fees and may be disbursed upon order of the Court.

The Law Enforcement Trust Fund accounts for the receipt and expenditure of monies received from forfeited assets and drug funds. The Law Enforcement Trust Fund term actually describes a collection of sub-funds including the US Treasury Equitable Sharing Fund, Law Enforcement Trust Fund, Drug Enforcement Fund, Federal Furtherance of Justice Fund, Drug Education Fund and the DUI Enforcement Fund. Monies are received into these funds through the County Prosecutor's office, County Clerk of Courts and the Federal Courts. Although it is difficult to project how much money the City will actually receive each year, we have developed estimates for budget purposes. Expenditures are limited to law enforcement purposes and require the advance approval of the Police Chief and City Manager. Other sub-funds include various grants for equipment or personnel expenditures.

The Fraze Contributions Fund tracks founder contributions and fan club memberships received for capital improvements to the Fraze Pavilion Amphitheater and facility. 2024 improvements include the replacement of several rows of orchestra seats and the installation of courtesy handrails. The 2025 and proposed 2026 expenditures include construction design costs for future ADA upgrades to the facility.

The Other Special Grants and Programs category includes a variety of grants or programs, some of which are renewed each year and others that are for a short term only. Some of the on-going grants and programs include the Ohio Department of Public Safety OVI Grants, the Kettering Memorial Fund and the Christmas Day Dinner Fund. Grants from the Ohio Department of Public Safety reimburse the City of Kettering for overtime expenditures related to Operating a Vehicle under the Influence (OVI) enforcement. The Kettering Memorial Fund is used to account for donations to Kettering Firefighters/Paramedics. The Christmas Day Dinner Fund is used to account for donations to the Kettering Volunteers Annual Christmas Party. Since 2015, the Kettering Municipal Court has been awarded multiple Justice Reinvestment Grants (JRIG) from the Ohio Department of Rehabilitation and Correction. These funds are used to pay for a probation officer's salary, benefits and program expenses.

The Wireless 911 Government Assistance Fund is used to track county disbursements of the surcharges collected by wireless service providers and resellers for the implementation and maintenance of wireless enhanced 9-1-1. The surcharge is imposed on each wireless telephone number of wireless subscribers within Ohio. These funds were utilized in 2025 for an upgrade to the Dispatch Center's VESTA 911 system.

The State of Ohio and certain local governments, including the City of Kettering, have adopted the OneOhio Memorandum of Understanding (MOU) relating to the allocation and use of the proceeds of national opioid litigations settlements. The OneOhio Opioid Settlement Fund is used to track the distribution of the settlement funds negotiated through the OneOhio MOU. The City utilizes funding for youth and family counseling services and for an add-on to the Fire Department's record management system allowing the tracking of overdose alarms, creation of hot-spot mapping, and tracking of critical incidents.

Grants and programs for one-time purchases or special non-recurring programs are included in this fund as well.

A grant with significant community impact was the Emergency Rental Assistance Program Grant from Montgomery County, Ohio. During 2021, the City was awarded funding from the Board of County

Commissioners of Montgomery County to administer $1.5 million in Emergency Rental Assistance for low income renters in Kettering, Moraine, Centerville and Washington Township. The Federal eviction moratorium expired on July 31, 2021, putting potentially thousands of south Dayton renters in peril. Montgomery County has an existing Emergency Rental Assistance program and contracted with Kettering to assist the renters whose evictions are processed through the Kettering Municipal Court. An additional $5.9 million was awarded in 2022 and 2023 bringing the program total to $7.9 million.

During 2022, the City entered into an agreement with the Kettering Parks Foundation (KPF) for the purpose of reimbursing the City for the construction of pickleball courts and a shelter at Kennedy Park. The $1,169,000 project spanned several years with completion in 2025. The grant provided funding for interior improvements and equipment purchases for the Charles I. Lathrem Senior Center; and for the design and construction of an adjacent outdoor activity area. The Kettering Park Foundation raised private funds through donations to renovate and construct the pickleball courts. An additional $1 million gift was received from the Doug Lathrem family to be used for the Lathrem Senior Center improvements and a van.

In 2024, the City entered into an agreement with the Montgomery County Board of Commissioners to administer $750,000 in Lead Safe Ohio Program funds to provide lead safe renovations, lead abatement, and lead mitigation activities for homes, congregate care settings and child care facilities built before 1978. The program is currently underway.

The City accepted $316,700 in Brownfield Remediation Grants from the Ohio Department of Development (ODOD), through the Montgomery County Land Bank. Grant funds are utilized in 2025 to help pay for the cost of remediation activities for the former Cheerhart Cleaners property at 2659 Patterson Road.

A Livable & Age Friendly Communities Grant from the Miami Valley Regional Planning Commission (MVRPC) was awarded in 2025 for $16,000. Grant funds will be utilized to establish an adaptive tricycle therapeutic ride program.

The Kettering Fire Department was awarded a grant from the Ohio Bueau of Workers Compensation for the purchase of a stair chair to assist in transporting EMS patients. The planned 2026 project cost is $65,000 ($40,000.00 grant, $25,000.00 Kettering match).

Special Grants and Programs Fund Resources and Expenditures

	Actual 2023	Actual 2024	Estimated 2025	Proposed 2026
AVAILABLE FOR EXPENDITURES:				
Balance January 1	3,298,092	3,743,801	3,716,124	4,073,684
RECEIPTS:				
Court Computerization and Special Programs	373,751	430,962	561,000	539,000
Court Grants	169,065	176,350	436,000	0
Law Enforcement Funds	10,777	39,000	108,000	20,000
Police Grants	104,838	127,299	272,000	0
Bureau of Workers Compensation (BWC) Grant	0	0	0	40,000
Fraze Contributions	18,800	57,600	66,000	35,000
Wireless 911 Tax	307,655	187,227	150,000	225,000
Emergency Rental Assistance Grant	2,492,434	80,239	28,000	0
Handicapped Accessible Grant	73,455	0	0	0
Lead Safe Ohio Assistance	0	0	750,000	0
Remediation Grant	0	0	317,000	0
Livability Grant	0	0	16,000	0
Parks Foundation Grant for Lathrem Senior Center & Pickleball Imp.	116,723	365,061	160,000	2,000
OneOhio Opioid Settlement	160,447	271,082	160,000	101,000
Other	169,191	102,942	43,000	28,000
TOTAL REVENUE	3,997,136	1,837,762	3,067,000	990,000
Transfer from General Fund	0	1,925	18,800	25,000
TOTAL AVAILABLE	7,295,228	5,583,488	6,801,924	5,088,684
OPERATING COSTS:				
Court Computerization and Special Programs	319,741	879,189	388,780	611,300
Police Law Enforcement Funds & Grants	27,631	200,559	325,630	69,000
Wireless 911 Government Assistance Fund	225,787	87,535	177,600	115,000
BWC Stair Chairs Grant	0	0	0	40,000
Emergency Rental Assistance Grant	2,563,020	66,153	0	0
Lead Safe Ohio Assistance	0	91,212	658,800	0
Remediation Grant	0	0	335,800	0
OneOhio Opioid Settlement	0	0	138,600	142,400
Other Grants & Programs	222,369	88,492	588,030	154,000
TOTAL OPERATING COSTS	3,358,548	1,413,140	2,613,240	1,131,700
CAPITAL IMPROVEMENTS:				
Handicapped Needs Grant	73,455	0	12,000	0
Lathrem Senior Center and Pickleball Improvements	99,828	425,139	24,000	0
Fraze Capital Improvements	19,596	29,085	79,000	189,000
TOTAL CAPITAL IMPROVEMENTS	192,879	454,224	115,000	189,000
GRAND TOTAL	3,551,427	1,867,364	2,728,240	1,320,700

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

This fund accounts for grants received from the United States Department of Housing and Urban Development (HUD), for the HOME (Housing Opportunities Made Equal) Investment Partnership Act, and the Community HOME Investment Program (CHIP). These programs are designed to assist the City in addressing community needs. Grants are restricted for various purposes designated by HUD. It is common for grant funding to be spent over multiple calendar years. Budget information presented for the CDBG fund is an estimate of funding to be carried over from the current year to the proposed budget year. Please refer to the General Fund - Planning & Development section of this document for program data relating to this fund.

Community Development Block Grant Fund Resources and Expenditures*

	Actual 2023	Actual 2024	Estimated 2025	Proposed 2026
AVAILABLE FOR EXPENDITURES:				
Balance January 1*	1,208,900	923,043	1,073,133	1,215,793
Restricted: Loans Receivable	741,842	817,494	804,560	804,560
NET BALANCE	467,058	105,549	268,573	411,233
RECEIPTS:				
Federal Grants	835,441	859,259	1,109,000	288,000
Investment Earnings	6,684	14,589	1,000	0
Sale of City Assets	0	0	0	15,000
Reimbursements & Misc.	1,063	1,562	12,000	0
TOTAL RECEIPTS	843,188	875,410	1,122,000	303,000
Transfer from General Fund	0	0	0	0
TOTAL AVAILABLE	1,310,246	980,959	1,390,573	714,233
OPERATING COSTS:				
Community Housing Improvement Program	352,673	32,002	240,100	0
Neighborhood Stabilization Program II	0	0	0	18,000
Lead Based Paint	44,762	238	0	0
General Administration	101,982	120,375	119,780	0
Home Owner Counseling	26,400	26,029	16,290	0
Fair Housing	27,000	30,000	34,000	0
Housing Rehabilitation	285,963	271,934	236,000	76,260
Micro Enterprise Grants	93,405	11,188	27,120	49,500
Summer Food Program	0	793	0	0
Senior Resource Program	65,893	30,259	30,000	0
Stay On Program	1,342	4,871	0	0
4C for Children	19,271	13,423	33,650	33,650
Emergency Repair & Handicapped Needs Grants	0	75,000	30,000	70,000
Lead Based Paint Removal Grants	0	8,300	0	0
Handicapped Needs Grants	0	22,585	13,950	13,950
We Care Arts	0	17,400	0	0
Relocation	0	0	1,000	0
Air Quality Improvements	0	13,458	51,450	51,450
CHIP Lead Abatement	0	0	110,000	0
TOTAL OPERATING COSTS	1,018,691	677,855	943,340	312,810
PROGRAMS AND CAPITAL IMPROVEMENTS:				
Emergency Repair & Handicapped Needs Grants	90,022	0	0	0
Lead Based Paint Removal	8,730	0	0	0
Neighborhood Stabilization Program II	0	0	0	125,000
Disposition	497	662	1,000	0
Environmental Remediation of Former Cheerhart Site	11,105	46,803	33,000	0
Acquisitions	0	0	2,000	0
TOTAL CAPITAL IMPROVEMENTS	110,354	47,465	36,000	125,000
GRAND TOTAL	1,129,045	725,320	979,340	437,810

* Activity in this Fund has been stated on the General Accepted Accounting Principles (GAAP) basis consistent with other budgeted funds. The beginning Fund balance includes the amount of loans outstanding and accordingly is restricted.


CITY OF KETTERING

DEBT SERVICE FUNDS FUNDS 315 - 318

	Actual 2023	Actual 2024	Estimated 2025	Proposed 2026
AVAILABLE FOR EXPENDITURES:				
Balance January 1	974,033	1,476,922	1,894,871	1,298,776
RECEIPTS:				
General Property Tax	763,843	801,015	743,000	545,000
Homestead & Rollback	101,597	105,925	98,000	75,000
Charges for Services	1,550,785	1,369,106	400,000	1,100,000
Investment Earnings	75,823	116,523	81,000	55,000
Reimbursements & Miscellaneous	40,000	40,000	0	0
TOTAL REVENUE	2,532,048	2,432,569	1,322,000	1,775,000
Transfer from General Fund	851,222	774,300	522,000	524,000
Proceeds of General Obligation Bonds	0	0	0	0
Premium on Bond Issuances	0	0	0	0
TOTAL AVAILABLE	4,357,303	4,683,791	3,738,871	3,597,776
DEBT SERVICE:				
Contractual Services	75,096	69,326	20,000	57,000
Bond Principal	2,070,000	2,120,000	1,905,000	1,965,000
Note Principal	113,180	24,768	7,937	7,937
Bond Interest	620,858	574,574	507,158	452,922
Note Interest	1,247	252	0	0
GRAND TOTAL	2,880,381	2,788,920	2,440,095	2,482,859

During 2015, the City issued $17.7 million general obligation debt. $2.2 million of the bond proceeds were to advance refund the City's Series 2005 Court Facility bonds. The original debt was used to renovate existing space at the Kettering Business Park to provide a new location for the Kettering Municipal Court. The new facility provided for more modern and updated court space, offices, and security. This portion of the issuance matured December 1, 2024.

The remaining $15.5 million of the bond proceeds partially financed the construction of four new fire stations as part of the City's Fire Station Improvement Plan. Effective 2015, a percentage of the EMS billing revenues and contracted billing service expenditures are allocated to the Debt Service Fund to pay $1,052,000 in annual principal and interest on the $15.5 million debt issuance. In 2025, a temporary change in allocation of revenues between the EMS Fund and the Debt Service Fund was implemented due to the accumulation of EMS revenues in the Debt Service Fund that was in excess of the amount needed for the Fire Station debt service.

During 2019, the City redeemed the voted PRCA Improvement Bonds (Series 2009) and issued new debt for the remaining par value at lower interest rates, generating an estimated $635,700 net present value savings for the City's taxpayers. The debt issuance provided significant updates to the Kettering Recreation Center's indoor facilities and outdoor waterpark, and improvements including new playground equipment in each of the City's parks.

In 2020, the City issued $8.3 million in general obligation debt for the Police Station Improvement project. Funds allowed for the expansion of Police headquarters with the addition of a second story and significant renovations to the remainder of the space to meet the needs of a modern police department.

The City received a $238,000 loan at 0% interest from the Ohio Public Works Commission (OPWC) for the Ridgeway Road Bridge project completed in 2021. The previous Ridgeway Road Bridge note dated 6-1-05 was retired in 2020.

We continue to receive excellent bond and note ratings from the national rating services. Our bond rating from Moody's is "Aa1" (this was upgraded from "Aa2" in 2015). Please refer to pages 94-96 for the debt statements and a summary of the City's debt policy and legal debt margin.


CITY OF KETTERING

CAPITAL IMPROVEMENT PROGRAM PROJECT SELECTION CRITERIA

The Capital Improvement Program includes expenditures related to the acquisition, expansion or rehabilitation of the City's physical infrastructure and facilities. Each proposal is evaluated according to its impact on achieving tactics in the strategic plan. In addition, the following criteria are used when considering each project proposal:

- Impact on Operating Budget
- Fiscal Impact and Expenditure Targets
- Health & Safety Issues
- Economic Development Effects
- Environmental, Aesthetic & Social Effects
- Disruption & Inconvenience Caused
- Implications of Deferring the Project
- Effect on Inter-jurisdictional Relationships
- Advantages from Relation to Other Projects
- Availability of Federal and State Funding

When prioritizing residential roadway projects, the City employs a Pavement Condition Rating Method. Every four years, the City's pavement conditions for the entire City are rated. Annual adjustments are made to the ratings to account for pavement deterioration caused by factors such as traffic patterns and weather.

Thoroughfares and collectors are historically resurfaced on a 12 – 15 year cycle. Local neighborhood streets are historically resurfaced on a longer cycle length because traffic loadings are significantly less. Often, these projects are aligned with the County's scheduled work on water mains.

Bridges are inspected annually or biennially and prioritization of replacements/repairs are based upon those ratings.

Other ranking systems are used by City departments for replacement programs such as traffic signals and poles, tree replacements and pruning, fencing and backstops, roofing replacement and repairs, among others.

City staff prepares a five-year capital improvement proposal that is presented to the Mayor and Council in a special workshop that is open to the public. This workshop typically takes place before the first Council meeting in September of each year. The program may be modified based upon discussion and input from City Council. The upcoming year's program is then incorporated into the budget proposal.

The Capital Improvement Fund's estimated 2025 expenditures of $15.8 million and proposed 2026 expenditures of $14.3 million show Council's commitment to rebuilding and maintaining the community's infrastructure, facilities, and neighborhoods.

2025 CAPITAL IMPROVEMENT PROGRAM HIGHLIGHTS

Capital improvements from 2025 include $1.4 million for the completion of drainage and paving improvements in the Golf Club Estates neighborhood, $2.8 million for the resurfacing of Dorothy Lane from South Dixie Drive to Haig Avenue, $0.6 million for a new sidewalk on Stroop Road from Stonebridge to Ridgeway, and $0.1 million for an improved ADA compliant walkway at the Government Center.

Two noteworthy projects that will be encumbered in 2025 and completed in 2026 include $0.7 million for the replacement of the Parks Maintenance Center barn that was destroyed by fire late 2024 and $0.4 million for security improvements at the Government Center.

Another noteworthy 2025 project is the facility improvements to Kettering Business Park's Building 46. The City was awarded $1.25 million in State Capital Appropriations for the project. Asbestos abatement began in 2024 and additional improvements to the current water service, lighting, HVAC, and roofing system began in 2025. Kettering Business Park Building 46 provides space for the Kettering Municipal Court and heated equipment storage for various departments, but has underutilized space of approximately 80,000+ square feet. The City anticipates that improvements to the facility will make it attractive to future tenants.

2026 CAPITAL IMPROVEMENT PROGRAM AND OPERATING IMPACT

The following highlights provide detailed information on the City's proposed 2026 capital improvement program.

Traffic Controls ($2,220,000)

Annual Program ($104,000)
Funding is provided in 2026 for traffic control maintenance items, the annual pavement marking program and miscellaneous traffic control needs. Also included is the removal of an existing signal at Far Hills Avenue and Laurelann Drive.

Citywide Traffic Signal Replacements – Phase 4 ($2,116,000)
The proposed 2026 budget includes $2.1 million for the replacement of five traffic signals with new mast arm traffic signals at various intersections in the northeast portion of the City. This is a federally funded project at a 79% level for construction and inspection up to a maximum grant of $1,462,000.

Impact on operating budget: Traffic Controls
Making ongoing investments and upgrades to the City's traffic control hardware will allow the City to increase safety, stay current with new technology, and reduce the amount of man-hours necessary for traffic signal hardware maintenance.

Street Surfacing and Roadway Improvements ($8,289,000)

This program consists of concrete and asphalt maintenance on various thoroughfares and residential streets throughout the City of Kettering as determined and recommended by the pavement management system and the 5-year capital improvement program as approved by City Council and used in the Engineering Department.

Annual Program ($1,925,000) and Thoroughfare Maintenance ($490,000)
The City's annual asphalt resurfacing program, proposed at $1.9 million in 2026, consists of general asphalt resurfacing, concrete repair, and other miscellaneous roadway improvements. This program focuses primarily on the resurfacing of residential streets and secondary thoroughfare & collector streets that are not slated for more significant improvements within the next 15-20 years.

The 2026 Thoroughfare Arterial & Collector program, proposed at $490,000, includes resurfacing Glenheath Drive from Wilmington Pike to E. Stroop Road and Lincoln Park Boulevard from Waltham Avenue to Marshall Road.

Impact on operating budget: Annual Program and Thoroughfare Maintenance
This program has a significant positive effect on the City's operating budget, specifically with regard to the Public Service Department's asphalt resurfacing budget. Person-hours and materials for maintenance of the asphalt roadways resurfaced under this program are greatly reduced for at least the first 10 years after resurfacing.

State Gas Tax Revenue Program ($950,000)
This program utilizes funds generated from the State of Ohio's gas tax increase implemented mid-year 2019. These funds allow the City to make infrastructure improvements within select neighborhoods throughout the City. The 2026 project involves Phase 1 of resurfacing local streets in the Miriam Acres neighborhood.

Impact on operating budget: State Gas Tax Revenue Program
This program has a significant positive effect on the City's operating budget, specifically with regard to the Public Service Department's asphalt resurfacing budget. Person-hours and materials for maintenance of the asphalt and concrete roadways resurfaced under this program are greatly reduced for at least the first 10 years after resurfacing.

ADA Curb Ramp Replacement Program ($125,000)
This program includes reconstruction of curb ramps to meet guidelines promulgated by the Americans with Disabilities Act (ADA), primarily on thoroughfares that are due for resurfacing 2 to 5 years in the future and that are eligible for federal funding through Miami Valley Regional Planning Commission (MVRPC). Newer MVRPC policy dictates that resurfacing projects funded through MVRPC with federal dollars must have curb ramps brought into compliance with current ADA Public Right of Way Accessibility Guidelines (PROWAG) prior to the submission of a funding application for the resurfacing project, or incur expensive right-of-way acquisition as part of the project development process. This program will allow the City to "get ahead" of this requirement by upgrading curb ramps on streets that are eligible for federal funding ahead of when an application to MVRPC might be made.

As additional funding is allotted, this program would shift focus to upgrading curb ramps in neighborhoods that are due for asphalt resurfacing a year or two prior to when the resurfacing is scheduled. This will allow us to stretch our resurfacing budget allocation, as we currently use resurfacing budget to upgrade curb ramps as part of the resurfacing project. Upgrading curb ramps can cost upwards of 10% of the resurfacing project budget, depending on the streets that are included in a given year's project. A funding level of $125,000 per year will allow the replacement of 25-30 ramps annually. There are approximately 3,400 ramps throughout the City. This program will allow us to systematically program their replacement on an as-needed basis.

Impact on operating budget: ADA Curb Ramp Replacement Program
The impact on the City's operating budget for this program is minimal. Making ongoing investments and upgrades to the City's ADA curb ramp infrastructure will allow the City to increase safety and stay current with the Federal Public Right of Way Accessibility Guidelines, and open opportunities for federal funding of thoroughfare resurfacing projects.

Curb, Sidewalk and Drive Approach Repair Program (CS&D) ($900,000)
This is a program that preserves the City's improved roadway infrastructure, repairs sidewalks & drive approaches, and enhances the appearance of the City's neighborhoods. The 2026 program includes $50,000 for miscellaneous locations throughout the City, $70,000 for a curb wall and slope regrading for improved sidewalk usage on West Stroop Road from Ridgeway Road to Overland Trail, and $100,000 for a rebuild of Fairmont Avenue. Additional CS&D work ($675,000) is budgeted in the Miriam Acres neighborhood to coincide with work done as part of the Gas Tax Program. The cost for replacement of concrete is assessed to property owners.

Display Lane Improvements ($350,000)
This project involves the replacement of deteriorated curb and drive approaches along Display Lane, north of East David Road. A mill & overlay of the street will be completed with the project. Property owners will be assessed for the concrete work.

Marshall Road: David Road to Wilmington Pike ($1,924,000)
This project involves the resurfacing of Marshall Road from East David Road to Wilmington Pike and includes a widened sidewalk from Lincoln Park Blvd to Wilmington Pike. ADA compliant curb ramps will be installed along the project corridor. This is a federally funded project at a 52% level for construction and inspection up to a maximum grant of $1,005,000.

Parklawn Drive Street Improvements ($725,000)
This project involves the replacement of deteriorated curb and drive approaches along Parklawn Drive from Wilmington Pike to Meadow Park Drive. A mill & overlay of the street will be completed with the project.

Whipp Road Improvement: Millshire Drive to Oak Valley ($850,000)
This project includes the replacement of deteriorated concrete curb, drive approaches, & sidewalk, and will include the milling and overlay of Whipp Road from Millshire Drive to Bigger Road.

Impact on operating budget: Resurfacing projects
Resurfacing projects have a positive effect on the City's operating budget, specifically with regard to the Public Service Department's asphalt resurfacing budget. Person-hours and materials for maintenance of the asphalt roadways resurfaced under this program are greatly reduced for at least the first 10 years after resurfacing, allowing budget dollars to be spent on other roadways that are in need of repairs.

Other Roadway Projects ($50,000)
Other smaller scale improvements, right of way acquisitions, and engineering/design costs for future roadway improvements are also included in the 2026 Capital Improvement Plan.

Streetscape Improvements ($919,000)

Kettering Business Park (KBP) Pedestrian / Bike Path Connector ($125,000)
This project involves the construction of a new pedestrian & bike path connection between the Kettering Business Park and the Patterson Park neighborhood in the City of Dayton. This connection would establish a shorter, more convenient route for residents east of the Kettering Business Park to access the Dayton-Kettering Connector regional bike trail, utilizing Forrer Blvd, especially those seeking to travel north to the University of Dayton campus and Downtown Dayton.

Impact on operating budget: KBP Pedestrian / Bike Path Connector
While this project will not have a direct impact on the City's operating budget, the proposed improvements will have a long service life and will require minimal maintenance for at least the first 20 years after construction.

State Route 835 Pedestrian / Bike Path ($714,000)
This project will construct a bike path extension along the north side of Research Blvd/SR 835 between County Line Road and the entrance to the Sixth River office park. This project is being constructed in advance of an Ohio Department of Transportation (ODOT)-funded bridge replacement project along the same section of Research Blvd, scheduled for 2027. Funding is provided at 100% level by ODOT.

Impact on operating budget: SR 835 Pedestrian / Bike Path
While this project will not have a direct impact on the City's operating budget, the proposed improvements will have a long service life and will require minimal maintenance for at least the first 20 years after construction.

The proposed 2026 Streetscape budget includes $20,000 for the painting of poles and bus stops, $10,000 for the City's bike program, and $50,000 in right of way costs associated with a planned street lighting improvement project on Far Hills Avenue scheduled for 2027.

Drainage ($235,000)

Miscellaneous Drainage ($25,000)
Miscellaneous Drainage is not a single project but rather a series of small projects where intervention will be cost-effective in the long run. Items in this section include, but are not limited to, the replacement of small culverts on the City roadways, and the purchase and installation of erosion control materials where it proves to be cost-effective. These are generally done in conjunction with corresponding street improvements but may be done on an individual basis if it proves cost-effective.

Impact on operating budget: Drainage Projects
Capital repairs to the drainage infrastructure, in the long run, reduce the need to continually assess and repair temporary damage done by heavy rainfall. We are currently estimating that our annual drainage capital improvement funding reduces the operating costs by $4,000 per year.

Delco Park Railroad Bridge Removal ($200,000)
This project will remove a former railroad bridge spanning the Little Beaver Creek at the northeast corner of Delco Park. The bridge is over 100 years old and has not been in service for decades. A 2024 inspection of the bridge revealed it to be in poor condition. If the bridge were to collapse, it would create a significant blockage in the drainage channel. The project will also include vegetation removal and stream bank restoration

Impact on operating budget: Delco Park Railrroad Bridge Removal
While this project will not have a direct impact on the City's operating budget, the proposed improvements to the drainage channel once the old bridge is removed will have a long service life and will require minimal maintenance for at least the first 10 years after construction.

Storm Water Master Plan ($10,000)
The City's existing storm water conveyance system is near or at capacity and the majority of the pipes are over 50 years old. A master plan is planned to model the current system, updating layout and sizing, identify bottlenecks, determine future capacity needs, and develop potential trunk line locations to serve underutilized areas within the City. The $10,000 is a continuation of a process that started in 2022.

Impact on operating budget: Storm Water Master Plans
Future maintenance will become more targeted as identified projects will be prioritized and addressed systematically. This will ultimately provide more efficient maintenance operations by eliminating known deficiencies and chronic problem areas. Storm water system capital needs will be identified and programmed into future capital improvement plans.

Parks, Recreation & Cultural Arts (PRCA) Improvements ($2,045,000)

Annual Park Program ($706,000)
The 2026 budget includes funding for annual park projects such as the park amenities painting/repairs, asphalt path repairs, playground resurfacing and replacement, concrete repairs, and the naturalization of parks spaces.

Impact on operating budget: The annual park projects included in the PRCA capital improvement plan involve upgrading or replacing existing structures and result in an immaterial impact on the operating budget.

Kettering Recreation Center Complex ($535,000)
The proposed 2026 budget includes multiple improvements at the Kettering Recreation Complex and Water Park. Projects include roofing repairs and improvements to water park slides, pool mechanicals, and the KRC Spa.

Delco Park BMX Track Improvements carryover ($113,000)
This project includes significant repair and reconstruction of asphalt turns, starting gate, holding pen and drainage in order to conform to current USA BMX standards.

Impact on operating budget: Delco Park BMX Track Improvements:
Annually the Delco Park BMX track receives operational funding for new dirt and surface agents to maintain the track surfacing. Outside of these continual maintenance items the BMX track has not had any significant repairs or renovations in over ten (+) years. This project is focused on regrading and rerouting the track to make it USA BMX Association compliant for sanctioned events and will upgrade a starting gate system that was originally installed prior to the early 1990's. The renovations will significantly reduce the amount of man hours and labor that go into consistently maintaining the track on a daily basis while it is open and available for users.

Parks Maintenance Center Campus Improvements ($198,000)
Campus improvements to the City's Parks Maintenance Center will be prioritized and phased over 5+ years according to operational needs, building and site requirements, and security considerations including equipment and material storage, fencing, lot paving, and a greenhouse.

Impact on operating budget: Parks Maintenance Center improvements:
The Parks Maintenance Center is one of the few remaining facilities that is yet to be updated to keep up with current operational practices. The proposed work will modernize the facility, thus reducing ongoing maintenance costs, extending equipment life, and increasing productivity.

Polen Farm Paver Replacements ($120,000)
This project includes the replacement of pavers in the space outside of the event barn. Consistent with paver renovations in recent years adjacent to the Polen Farm house and gazebo area, this phase is focused within the area directly outside the event barn space. Originally completed with concrete pavers, currently the hardscape is deteriorating and needing replaced with city standard clay paver that withstands outdoor elements and salt applications.

With the completion of recent CIP projects (pavement resurfacing, irrigation installation and ramp improvements) surrounding the event barn, this project will complete a long list of projects that have been planned to address concerns and longThis project includes the replacement of in the space outside of the event barn.

Impact on operating budget: Polen Farm Pavers:
This project directly affects user experience at Polen Farm. Considering how impactful the event venue is in terms of revenue generation it is imperative that we complete the remaining paver replacement. This is a project that was determined by both event staff and maintenance staff with the intent to reduce maintenance issues, but to also enhance the aesthetic that is so important to why Polen Farm is so highly used by the Kettering community. Additionally, this project will eliminate future accessibility issues as the concrete pavers will continue to deteriorate and the future project cost will inevitably increase.

1% for the Arts Projects ($85,000)
Public Art projects, as part of the Art in Public Places program, utilize the 1% For the Arts fund. The Art in Public Places Committee develops project plans to be presented to City Council for review and approval. The 2026 budget includes funding for an ArtLocal project in collaboration with various neighborhoods in the City. Other projects are still in the development stage.

Impact on operating budget: 1% for the Arts
Maintenance of the artwork will not affect the General Fund operating budget as the 1% For Public Art Fund includes a funding allocation for artwork maintenance.

Other PRCA Projects ($288,000)
Other smaller scale PRCA improvements are included in the 2026 Capital Improvement Plan. These include tennis/basketball court resurfacing; Delco Park path repairs; Civic Commons concrete repairs and fountain light replacements; Rosewood Arts Center hot water system and piping replacements; and Fraze Pavilion stage painting.

Tree Planting and Landscaping ($135,000)

Annual program ($60,000)
The annual program allows for the replacement of trees in neighborhoods in which construction projects occurred in previous years; the purchase of citizen and memorial trees, the cost of which is reimbursed to the City; and the purchase of trees as replacements or enhancements in existing park and median locations. Trees are also planted in conjunction with street improvements where possible.

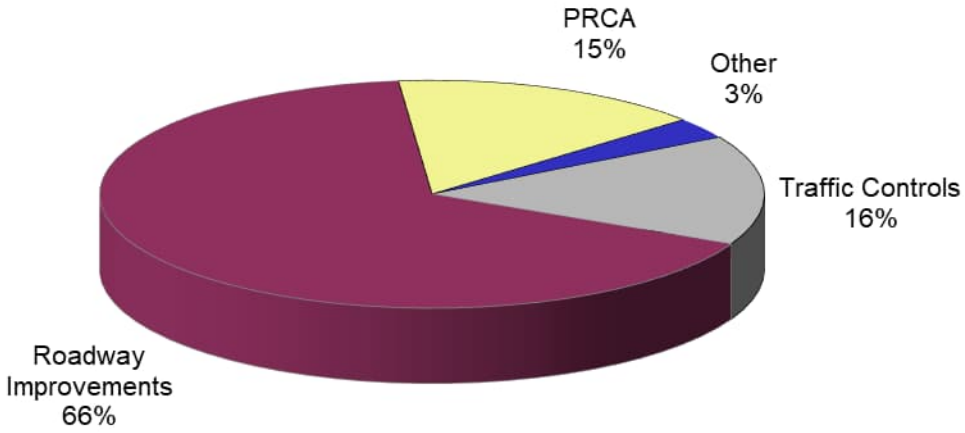
Impact on operating budget:
The planting and replacement of trees throughout the City does not have a material impact on the City's operating budget.

Tree Maintenance and Planting Program ($75,000)
This program was previously a disease management plan created to address the impact on ash trees from the Emerald Ash Borer infestation. The updated program addresses the continued maintenance and care of the approximately 7,500 trees located on City properties. It allows for annual pruning, removals and plantings to maintain the City's urban canopy.

Impact on operating budget: Tree Maintenance and Planting Program
The City's tree program is planned and completed both internally and externally with city staff and via service contacts to limit the labor impact associated with maintaining so many trees throughout the city. The operating impact is through labor associated with maintenance and plantings completed by Parks Division staff. As completed in past years the operating impact is to remain consistent with how the Parks Division has handled the planting of trees and will not see an increase in 2026. The service contracts associated with tree maintenance will be focused on removals and pruning of trees that are in decline or that have died. Since completing the city-wide tree inventory and risk assessment in 2019, there is a great deal of work relating to the overall health of the trees the Parks Division maintains. To begin addressing priorities within the management plan, the Parks Division is focusing on the tree pruning program outlined within the management plan that was developed via the 2019 inventory. As mentioned, to continue a net zero policy for tree mortality, the program will fund both a spring and fall orders to purchase trees that are to be planted by Parks Division staff. The City's natural infrastructure (7,500+ trees) benefits the city in terms of beautification and natural environment relating to watershed, habitats and the surrounding wildlife.

Other CIP ($430,000)
The Other CIP category contains miscellaneous projects for various City properties to be completed in order to meet code requirements, resolve safety problems, or improve operating efficiency. The 2026 budget includes $45,000 for the continuation of a multi-year program to replace Fire Station tox sensors. Other projects include $20,000 for HVAC units at the Public Service Center, $35,000 for carpet replacements at the Municipal Court Building, $45,000 for a well abandonment at old Fire Station 34, $25,000 for ADA related upgrades, and other small scale projects.

2026 CAPITAL PROJECTS FUND EXPENDITURES



The Proposed 2026 budget includes $14.3 million in planned projects. Roadway and Traffic Control improvements, comprising 82% of the total, include $3,181,000 in federal dollars.

Capital Projects Fund Resources and Expenditures

	Actual 2023	Actual 2024	Estimated 2025	Proposed 2026
AVAILABLE FOR EXPENDITURES				
Balance January 1	20,125,669	15,637,237	13,877,605	8,670,605
Committed to: Capital Improvements	13,053,954	10,585,597	8,366,597	6,066,597
Net Balance	7,071,715	5,051,640	5,511,008	2,604,008
RECEIPTS				
Tax Increment Revenue	496,089	360,356	392,000	391,000
Federal Grants	2,586,290	1,913,542	2,015,000	3,181,000
State & Local Grants	1,213,265	2,425,784	263,000	16,000
County Shared Revenue	206,752	213,539	216,000	210,000
Investment Earnings	701,000	531,643	281,000	200,000
Special Assessments	557,142	776,292	757,000	665,000
Reimbursements & Miscellaneous	138,290	22,631	10,000	10,000
Total Revenue	5,898,828	6,243,787	3,934,000	4,673,000
Transfer from/(to) the General Fund	7,363,531	4,165,288	6,658,000	7,516,000
Proceeds of Promissory Notes/General Obligation Bonds	0	0	0	0
Total Other Financing Sources	7,363,531	4,165,288	6,658,000	7,516,000
TOTAL AVAILABLE	20,334,074	15,460,715	16,103,008	14,793,008

EXPENDITURES:			**Actual 2023**	**Actual 2024**	**Estimated 2025**	**Proposed 2026**
	2026 Detail					
Traffic Controls			1,629,738	335,619	158,000	2,220,000
Miscellaneous Traffic Controls	80,000					
Signal removal: Far Hills Ave. & Laurelann	24,000					
Citywide Traffic Signal System Upgrade Phase 4	2,116,000					
Street Surfacing & Roadway Improvements			8,602,794	6,847,751	9,762,000	8,289,000
Normal Program	1,925,000					
Gas Tax Program	950,000					
ADA Curb Ramp Replacement Program	125,000					
Curb, Sidewalk, & Drive Approach Repair Program	900,000					
Thoroughfares, Arterials & Collectors	490,000					
Display Lane Street Improvements	350,000					
Marshall Road: David Rd.to Wilmington Pike	1,924,000					
Parklawn Street Improvements	725,000					
Whipp Road: Milshire to Oak Valley	850,000					
Galewood Bridge Rehabilitation right of way	50,000					
Streetscape Improvements			37,244	569,229	986,000	919,000
Far Hills Streetlighting Improvements right of way	50,000	*				
Kettering Business Park Pedestrian/Bike Connector	125,000					
SR835 Pedestrian/Bike Path	714,000					
Pole and Bus Stop Painting	20,000					
Bike program	10,000					
Drainage			64,633	1,582,988	73,000	235,000
Miscellaneous Drainage	25,000					
Delco Park Railroad Bridge removal	200,000					
Stormwater Master Plan	10,000	*				
Parks & Recreation			6,625,141	2,093,863	2,377,000	2,045,000
Annual Park Program ($115,000 carryover)	706,000	*				
KRC Improvements	325,000					
Water Park and Main Pool Improvements	210,000					
Polen Farm Paver Replacements	120,000					
Rosewood Arts Center Mechanical Room improvements	38,000					
Lincoln Park/Civic Commons Improvements	120,000					
Fraze Improvements Design	50,000					
Delco Park BMX Improvements ($113,000 carryover)	113,000	*				
Delco Park Path Repair	30,000					
City Sites Artwork Projects	85,000					
Parks Maintenance Center Campus Imp. ($23,000 carryover)	198,000	*				
Tennis/Basketball Court Resurfacing	50,000					
Tree Planting & Landscaping			35,326	188,314	110,000	135,000
Landscaping and Tree programs	135,000					
Other			755,915	550,943	2,333,000	430,000
ADA Improvements	25,000					
Miscellaneous Building Improvements	260,000					
Fire Station TOX Sensors	45,000					
Former Fire Station 34 Well Abandonment	45,000					
Public Service Center HVAC	20,000					
Court Facility Improvements	35,000					
TOTAL CAPITAL IMPROVEMENTS			17,750,791	12,168,707	15,799,000	14,273,000

*Denotes all or part of funding is carried over from 2025.
These projects total: $311,000.

INTERNAL SERVICE FUNDS

The Internal Service Fund is used to account for the financing of goods or services provided by one department to other departments or agencies of the City, or to other governments on a cost-reimbursement basis. Although internal service funds require no appropriation, we have presented four internal service fund budgets because they represent separate organizational units of the City. All of their costs have been charged back to the governmental fund types. For example, each department budget listed in pages 112 - 190 includes funding for anticipated charges related to the following internal service funds.

ADMINISTRATIVE SYSTEMS - INFORMATION SYSTEMS FUND 740

As part of the Administrative Systems Department, the Information Systems Division coordinates technology activities throughout the life cycle of the various citywide and departmental specific systems to include installation and maintenance services. This budget includes the cost of outside contracts as well as depreciation on major information systems and equipment. Costs in this fund are distributed back to the departmental budgets.

Programs

Information Systems

Program Purpose:
To provide Information System support services to City staff and maximize the return on investment for the City's technology systems by increasing productivity.

Program Description:
- Serve as network administrator and provide technical support for citywide voice and data networks and for application and file servers.
- Provide data protection and database administration for shared City information systems.
- Provide central budget review for all information systems purchases and serve as City focal point for information systems issues.
- Coordinate information system hardware, software, and communications installation and maintenance.
- Lead the City's information systems technology planning.
- Facilitate the development of departmental information system disaster recovery plans for critical systems.
- Manage billing, activations and service contracts related to cell service and voice and data circuits

Program Focus:
1. Provide responsive technical expertise in support of the City's objectives.
2. Research and implement methods of increasing efficiency, reducing expenses or providing additional services with the use of technology.
3. Enhance city internet capacity and reliability.
4. Enhance disaster recovery and backup capabilities.
5. Implement equipment replacement and upgrade programs.
6. Plan for and implement telecommunications acquisitions, installations, service changes and upgrades.

Information Systems Expenditures — Internal Service Fund (Key 4400)

	Actual 2023	Actual 2024	Estimated 2025	Proposed 2026	% of Total
Personnel Expenditures	393,525	565,588	614,330	695,700	53.08%
Operating Expenditures	382,931	476,835	497,900	615,000	46.92%
Capital Equipment Expenditures	0	0	0	0	0.00%
Total	776,456	1,042,423	1,112,230	1,310,700	100.00%

The proposed 2026 budget is 11.6% greater than the 2025 budget and 17.8% greater than estimated 2025 expenditures. Each year's operating budget includes approximately $101,000 to fund a 5-year replacement cycle for PC's and laptops throughout city departments. The responsibility of this replacement program has been transferred from individual departments to the IS Department, thus streamlining the purchase of equipment and keeping PC's up-to-date and in good working order. Effective 2026, city-wide communications expenditures will be included in the Information Systems internal service fund and charged back to user departments on a monthly basis. These expenditures were previously recorded in the General Fund's Administrative Support cost center.

Effective 2025, personnel expenditures include a new full-time Cybersecurity Analyst position to meet the increasing responsibility of securing the City's technology assets and data.

Note: Personnel expenditure fluctuations in internal service funds may result from the City's application of GASB 68, "Accounting and Financial Reporting for Pensions – an Amendment of GASB Statement 27" and GASB Statement 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions".

Staffing Levels

	Actual 2023	Actual 2024	Estimated 2025	Proposed 2026
Information Systems Manager	1	1	1	1
Cybersecurity Analyst	0	0	1	1
Information Systems Technicians	2	2	2	2
Desktop Support Technician	1	1	1	1
Total	4.0	4.0	5.0	5.0

Workload Indicators: Information Systems

WORKLOAD INDICATORS	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Resolved Tech Support Requests	1,321	1,500	1,200	1,300

PUBLIC SERVICE - VEHICLE MAINTENANCE CENTER
FUND 741

As part of the Public Service Department, the Vehicle Maintenance Center (VMC) is responsible for management and maintenance of the City's fleet, including vehicles, equipment, and other ancillary devices. Maintenance requests cover a broad range of equipment sizes and types, including automobiles / trucks, public safety vehicles (including select fire apparatus), heavy construction / snow removal equipment, and other public works specialty vehicles and equipment. Costs in this fund are distributed back to the departmental budgets.

Programs

Vehicle Maintenance Center

Program Purpose:
Maintain the City's fleet of vehicles, trucks, equipment and motorized tools in excellent working condition; to assist other City departments in the proper selection of vehicles and/or equipment to meet their needs; and to dispose unnecessary equipment in a cost effective manner; and to operate the City's two fuel islands.

Program Description:
FLEET MANAGEMENT
Develop replacement schedules for the City's current fleet of vehicles and equipment, and work with City departments to acquire, maintain, and dispose of all assets; Establish annual garage charges and prepare monthly billing to all departments; Manage insurance claims through City's insurance carrier; Manage the City's fuel farms and maintain compliance with OEPA and OSHA regulations.

MAINTENANCE
Service vehicles and equipment on a regularly scheduled basis through the preventive maintenance program as recommended by the manufacturer and/or industry best practices. Component failure and accident damage occurring between normal service periods is repaired in the most safe, expedient, and cost-effective manner.

Program Focus:
1. Maintain a high quality automotive and equipment fleet through efficient repair and replacement.
2. Maintain accurate records through the Fleet Management System regarding the lifetime costs of maintaining and operating the vehicles and equipment.
3. Research and recommend standard specifications and provide guidance in the timing and type of replacement vehicles and equipment.
4. Maintain a qualified staff of mechanics, technicians, and parts inventory through adequate training.
5. Maintain and manage the City's fuel supplies in accordance with applicable rules and regulations.
6. Investigate all technological advancements and study these advancements for possible City fleet applications.

Vehicle Maintenance Center Expenditures — Internal Service Fund (Key 4300)

	Actual 2023	Actual 2024	Estimated 2025	Proposed 2026	% of Total
Personnel Expenditures	797,788	881,009	807,930	859,300	69.60%
Operating Expenditures	284,035	286,455	340,100	375,400	30.40%
Capital Equipment Expenditures	0	0	0	0	0.00%
Total	1,081,823	1,167,464	1,148,030	1,234,700	100.00%

The proposed 2026 expenditures are 0.7% greater than the 2025 budget and 7.5% greater than estimated 2025 expenditures.

Operating expenditures each year include depreciation on equipment and vehicles purchased by the Vehicle Maintenance Center. In 2024, Vehicle Maintenance Center (VMC) lost the use of both in-ground lifts in the large truck bay due to equipment failure. In April 2025, four mobile column lifts were purchased to replace one of the in-ground lifts. Planned improvements for 2026 include the replacement of the second lift in-kind, with a heavy duty in-ground lift.

Note: Personnel expenditure fluctuations in internal service funds may result from the City's application of GASB 68, "Accounting and Financial Reporting for Pensions – an Amendment of GASB Statement 27" and GASB Statement 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions".

Staffing Levels

	Actual 2023	Actual 2024	Estimated 2025	Proposed 2026
Fleet Manager	1	1	1	1
Lead Mechanic	1	1	1	1
Equipment Mechanics	3	3	3	3
Parts/Inventory Attendant	1	1	1	1
Clerical	1	1	1	1
Total	7.0	7.0	7.0	7.0

Workload Indicators: Vehicle Maintenance Center

WORKLOAD INDICATORS	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
FLEET MANAGEMENT:				
Number of vehicles/equipment in City fleet	454	433	448	440
Gallons of fuel dispensed	180,326	195,000	182,000	185,000
Insurance claims processed	28	20	30	20
Number of work orders processed	1,079	1,200	1,200	1,250

ADMINISTRATIVE SYSTEMS - PRINTING/REPRODUCTION FUND 744

As part of the Administration Support Division of the Administrative Systems Department, the Print Shop is responsible for providing high quality, cost effective, short run printing services to all City departments and for maintaining various copiers and printing machinery to maximize the City's investment in this equipment. Costs in this fund are distributed back to the departmental budgets.

Programs

Printing and Copying

Program Purpose:
To provide high quality, cost effective printing and copying services for City departments.

Program Description:
The Print Shop provides printing services to City departments. Reports and forms are produced for use in department operations. Letters, postcards, flyers, and brochures are printed to convey information on current events to the public.

The Print Shop operates three digital print production copiers to provide high quality images, print on demand services, and inexpensive color and B/W printing. Additionally, the Print Shop operates specialty printers for use with ID cards, labels and unusual paper sizes.

Program Focus:
1. Evaluate office copiers, recommending replacement as needed.
2. Provide a high quality, cost-effective in-house printing.
3. Keep current on changes in printing technology that could affect the City.

Print Shop Expenditures — Internal Service Fund (Key 4350)

	Actual 2023	Actual 2024	Estimated 2025	Proposed 2026	% of Total
Personnel Expenditures	0	0	0	0	0.00%
Operating Expenditures	55,022	52,900	56,650	63,100	100.00%
Capital Equipment Expenditures	0	0	0	0	0.00%
Total	55,022	52,900	56,650	63,100	100.00%

The proposed 2026 budget is equal to the 2024 budget. Each year's operating budget includes funding for the purchase of paper products, miscellaneous supplies, copier maintenance, and equipment depreciation.

Note: The City's Print Shop personnel and facility related expenditures are recorded in the General Fund's Administrative Support cost center.

Workload Indicators: Print Shop

WORKLOAD INDICATORS	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Printing and Copying Volume - B/W	91,030	107,000	93,000	90,000
Printing and Copying Volume - Color	342,643	320,000	370,000	340,000

PUBLIC SERVICE – FACILITIES DIVISION FUND 747

As part of the Public Service Department, the Facilities Division is responsible for the construction, maintenance, repair, improvement, and custodial care of all City-owned buildings and structures. Services provided include preventative maintenance, energy conservation and retrofits, seasonal changeover, and general labor services. Costs in this fund are charged back to the departmental budgets.

Programs

Facility Maintenance

Program Purpose:
Efficiently and effectively maintain all City-owned facilities in a clean, attractive, safe, and secure manner, while meeting the functional needs of all departments.

Program Description:
MAINTENANCE
Perform all necessary preventative maintenance and repairs of buildings to promote a welcoming and comfortable work environment for all employees; Forecast future improvements to meet the ongoing needs of all City departments.

CUSTODIAL
Investigate new products and equipment to promote quality cleaning services throughout City facilities.

Program Focus:
- Maintain life expectancy of HVAC, electrical, and mechanical equipment through preventative maintenance.
- Implement appropriate security protocol to protect City property and personnel.
- Utilize advances in technology to leverage energy conservation opportunities to reduce operational costs.
- Provide facility improvements to meet employee and department operational needs.
- Eliminate underutilized City property that no longer serves a public purpose.
- Allocate sufficient man-hours for systematic cleaning of various facilities and offices.

Facilities Division Expenditures — Internal Service Fund (Key 4410)

	Actual 2023	Actual 2024	Estimated 2025	Proposed 2026	% of Total
Personnel Expenditures	2,394,655	3,269,417	2,633,730	2,904,800	80.02%
Operating Expenditures	563,925	655,348	683,200	645,500	17.78%
Capital Equipment Expenditures	0	0	0	80,000	2.20%
Total	2,958,580	3,924,765	3,316,930	3,630,300	100.00%

Proposed 2025 personnel and operating expenditures are 4.9% greater than the 2025 combined personnel and operating budget.

The Streets Division and Facilities Division form one Public Service Department. The Public Service Director and Administrative Assistant are recorded in the Streets Division. From 2023 to 2026, two Mechanic positions are phased out and two Service positions are added.

Estimated 2025 operating expenditures reflect an increased number of maintenance requests

The proposed 2026 capital equipment budget is for the replacement of a 2012 van.

Note: Personnel expenditure fluctuations in internal service funds may result from the City's application of GASB 68, "Accounting and Financial Reporting for Pensions – an Amendment of GASB Statement 27" and GASB Statement 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions".

Staffing Levels

	Actual 2023	Actual 2024	Estimated 2025	Proposed 2026
Public Service Director	1	0	0	0
Project Manager	0	1	1	1
Facilities Maintenance Manager	1	1	1	1
Facilities Maintenance Supervisor	1	1	1	1
Facilities Mechanics	4	3	2	2
Facilities Service Workers	6	7	8	8
Facilities Attendants	13	13	13	13
Part-Time/Temp.Maint. Aides	0.8	0.8	0.8	0.8
Total	26.8	26.8	26.8	26.8

Workload Indicators: Facility Division

WORKLOAD INDICATORS	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
MAINTENANCE:				
Number of work orders generated	3,826	3,700	3,870	3,900
CAPITAL IMPROVEMENTS:				
Number of projects managed	48	40	50	40
Value of projects managed	$1,485,832	$1,230,000	$3,505,000	$1,401,000


CITY OF KETTERING

GLOSSARY

Accrual Basis: A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

ACFR: Annual Combined Financial Report.

ADA: The Federal Americans with Disabilities Act.

AFBCA: Air Force Base Conversion Agency.

Appropriation: Legal authorization by the City Council to make expenditures and to incur obligations for specific purposes.

ARPA: American Rescue Plan Act.

Assessed Valuation: The valuation set upon real estate and certain personal property by the Assessor as a basis for levying property taxes.

Balanced Budget: The appropriations for any given year shall not exceed the sum of available cash balances, less reserves, plus revenues to be received during the year.

Bond: A written promise to pay a specific sum of money, called the face value of principal amount, at a specified date or dates in the future, called the maturity dates, together with periodic interest at a specified rate.

Budget: The financial plan for the operation of a program or organization that includes an estimate of proposed expenditures for a given period and the proposed means of financing those expenditures.

Budget Message: A general outline of the proposed budget that includes comments regarding the government's financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

Budgetary Basis: This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash or modified accrual.

Budgetary Control: The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

CABO: Council of American Building Officials.

Capital Improvements: Expenditures related to the acquisition, expansion or rehabilitation of an element of the government’s physical plant and infrastructure.

Capital Outlay: Capital assets valued at $10,000 or more with a useful economic lifetime of more than one year.

CERT: Certified Emergency Response Team. The CERT concept is promoted by the Federal Emergency Management Agency whereby emergency service personnel train members of the local community in basic response skills. This allows CERT members to provide assistance in the event of a disastrous event.

CIP: Capital Improvement Program.

City Sites: A program established by the City to develop a public art program in Kettering through the installation and maintenance of public works of art. The program is funded by 1% of the previous year’s capital expenditures.

Contingency: A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services: Services other than employee services such as contractual arrangements and consultant services that may be required by the municipality.

Debt Service Fund: A fund established to account for the accumulation of resources for and the payment of general long-term debt, principal and interest.

Dayton Foundation: A philanthropic community foundation serving needs in the Dayton area.

Department: The basic organizational unit of government that is functionally unique in its delivery of services.

Depreciation: Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

DESC: Defense Electronics Supply Center, formerly at Gentile Air Station, was at one time that City's third largest employer. The base was approved for closure by Congress based on the recommendation of the Base Realignment and Closures Commission in 1993. The site has been converted into the Kettering Business Park.

Distinguished Budget Presentation Awards Program: A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

ED/GE: A revenue sharing program with participation from a number of communities in Montgomery County. Money from the program is distributed to the communities for economic development projects after an application for funds is filed and a board of local officials review and approves the projects.

Encumbrance: The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

Expenditures: The cost of goods received or services rendered for the government unit. For the City of Kettering, expenditures are charged against an appropriation when incurred, not when paid.

Full-Time Equivalent Position (FTE): A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time typist working for 20 hours per week would be the equivalent to 0.5 of a full-time position.

Fiscal Policy: The City of Kettering's policy with respect to taxes, spending and debt management as they relate to government services, programs and capital investments.

Fiscal Year: A twelve-month period to which an annual operating budget applies. For Kettering it is the same as the calendar year.

Fringe Benefits: Benefits paid by the City of Kettering for retirement, group medical and life insurance. It also includes cost for worker's compensation and unemployment.

Fund: The fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources together with all related liabilities and residual equity or balances and changes therein which are segregated for the purpose of carrying out specific activities or obtaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance: Funds remaining after the application of available revenues and resources to support expenditures for the fund.

GAAP: Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GASB: Governmental Accounting Standards Board

General Fund: A fund used to account for all financial resources except those required to be accounted for in another fund.

General Obligation Bonds: Bonds for the payment of which the full faith and credit of the issuing government are pledged.

GFOA: Government Finance Officers Association

GIS — Geographical Information Systems: A computer system or database that links information to a spatial reference.

Goal: Broad statements of desired results for the City, department, and/or activity relating to the quality of services to be provided to the citizens of Kettering.

Governmental Funds: Funds used to account for tax-supported activities.

Governor's Place: The former Hills & Dales shopping center that was purchased by the city and developed into a business/office complex. The new name honors the late Ohio Governor James M. Cox, whose former home is located near the site.

Grants: A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

H.U.D.: The United States Department of Housing and Urban Development.

HDHP: High deductible health plan

Infrastructure: The physical assets of a government that are typically stationary in nature (e.g., streets, bridges, sewer systems).

Internal Service Fund: A fund used to account for the financing of goods and services provided by one department or agency to other departments or agencies of a government on a cost/reimbursement basis.

KARTS: The Kettering Area Responsive Traffic System is the computerized traffic system used to operate all traffic signals and intersections in the City.

Kettering Business Park: Office and light industrial park located at the former Gentile Air Station.

Level of Service: Generally used to define the existing or current services, programs and facilities provided by the government for its citizens. Level of service of any given activity may be increased, decreased or remain the same depending upon the needs, alternatives and available resources.

Major Fund: A governmental fund that meets specific criteria per the Governmental Accounting Standards Board Statement No. 34 to be reported in a separate column in the City's fund financial statements.

MVRP: Miami Valley Research Park.

Modified Accrual Basis of Accounting: A basis of accounting where revenues are recognized in the accounting period in which they become measurable and available and where expenditures are recognized in the accounting period in which the fund liability is incurred.

MVCC: Miami Valley Communications Council.

ODOD: Ohio Department of Development.

OPWC: Ohio Public Works Commission

Objectives: Specific achievements that an organization seeks to accomplish within a given time frame that are directed to a particular goal. For the City of Kettering, key departmental objectives are included in the department's budget request.

Operating Expenses: The cost for personnel, materials and equipment required for a department to function.

Performance Measure: Data collected to determine how effective or efficient a program is in achieving its objectives.

Personal Services: Expenditures for salaries, wages and fringe benefits of a government's employees.

PRCA: Parks, Recreation and Cultural Arts.

Program: Particular and primary part of a function of governments. A program encompasses associated activities directed toward the attainment of established program objectives.

Reserve: An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resources: Total amounts available for appropriation including estimated revenues, fund transfers and beginning balances.

Revenue: Income received by the City of Kettering to support the government's program of services to the citizens. Income includes such items as property tax, income tax, user charges, grants and fines.

Revised Budget: Total of the budget adopted by Council at the beginning of the year plus supplemental appropriations passed during the year plus encumbrances open at the beginning of the year.

STP: The Surface Transportation Program is a federal grant program to fund highway, bridges, and other infrastructure projects.

SARA Title III (The Super Fund Amendments and Reauthorization Act): The United States Environmental Protection Agency's Emergency Planning and Community Right-to-Know Act.

Special Assessment: A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Funds: Funds used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Supplemental Appropriation: An additional appropriation made by the governing body after the budget year has started.

Taxes: Compulsory charges levied by government for the purpose of financing services performed for the common benefit. This does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Additionally, it does not include charges for services rendered, only for those paying such charges.

TEA: Transportation Equity Act for the 21st Century.

Transfers In/Out: Amounts transferred from one fund to another to assist in financing the services for the recipient fund.


CITY OF KETTERING