




2019 **City of Hamilton**
BUTLER COUNTY OHIO 

Adopted Annual Budget



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Hamilton
Ohio**

For the Fiscal Year Beginning

January 1, 2018

Christopher P. Morrill

Executive Director

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How to Use This Budget Book

We have made every effort to make this book as easy as possible to read, but we understand just how difficult it can be to find what you are looking for in such a complex document. To make your search easier, we have provided a number of tools, such as the “How To Use This Section” pages, to help you find what you need. The Table of Contents can lead you to the various sections of this book with valuable information on fiscal decision making, City priorities, departmental functions, and the City’s overall operations.

Organization of This Book

The City of Hamilton’s Annual Budget Book is divided into seven sections:

Introduction

Includes a listing of principal officials, Citywide organizational chart, and a brief “Budget at a Glance” summary. This section also includes a map of the City of Hamilton and relevant information such as population distribution as well as a summary of the City’s strategic plan and a table of contents outlining key sections of the budget document. Pages I-XIV.

City Overview

Contains the City Manager’s Letter, an outline of Hamilton’s history, and information about financial policies of the City including debt. Pages 1-26.

Budget Overview

Discusses the budget development process, fund classifications, and information regarding the City’s economic climate and fiscal history, staffing trends, and assumptions used to develop the 2019 Adopted Operating Budget with respect to budgetary trends. The All Funds Budget Summary and Fund Matrix introduce the budget for calendar year 2019, and the Capital Budget Summary outlines capital investment priorities in 2019. Pages 27-62.

Department Overviews

Illustrates historical and current financial data for each of the City’s organizational departments. Also included are the purpose and function of the City of Hamilton’s various departments and divisions, the goals and accomplishments, department missions, staffing trends, budgetary trends and highlights, and key performance indicators (KPIs). Pages 63-122.

Hamilton Highlights

Hamilton Highlights have been included throughout the budget book to highlight City accomplishments within various Hamilton communities. These one-page features provide information about awards, accomplishments, and exciting endeavors at the City of Hamilton.

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Financial Summaries

Outlines revenues and expenditures as well as the purpose of various City funds, including: General Fund, Special Revenue Funds, Capital Projects Funds, Debt Service Fund, Enterprise Funds, Internal Service Funds, and Trust and Agency Funds. Pages 123-182.

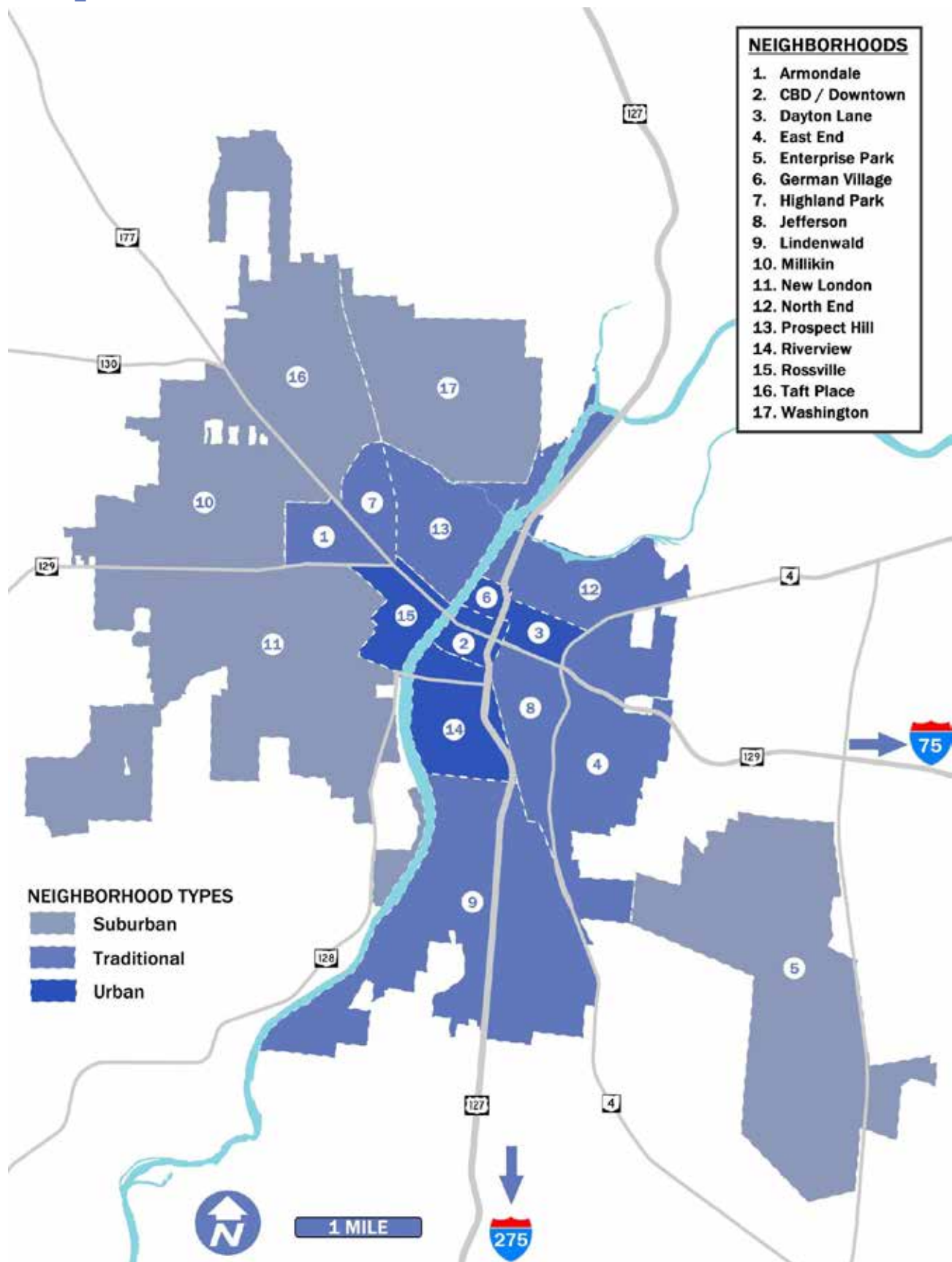
Classification Summary

Outlines the full fund Classification Summary for revenues and expenditures of the 2019 Budget. Pages 183-206.

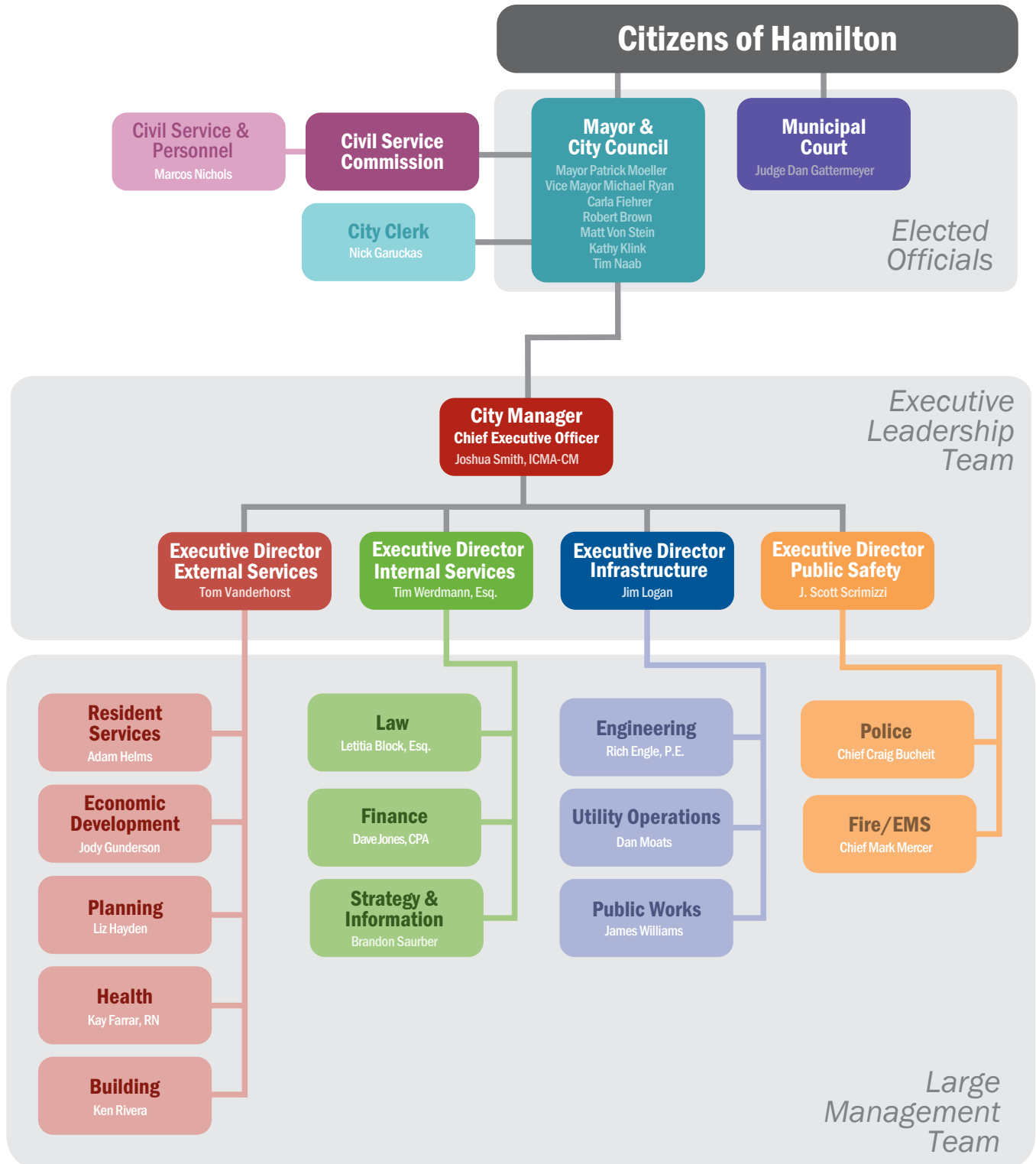
Appendices

Provides a glossary of common terms used throughout the budget document. Pages 207-213.

Map of Hamilton



City Organizational Chart



List of Principal Officials

Elected Officials

Pat Moeller	Mayor
Michael Ryan	Vice Mayor
Carla Fiehrer	Council Member
Robert M. Brown	Council Member
Matthew Von Stein	Council Member
Timothy Naab	Council Member
Kathleen Klink	Council Member
Daniel J. Gattermeyer	Municipal Court Judge

Administrative Personnel

Appointed Officials

Joshua A. Smith	City Manager
Nicholas Garuckas	City Clerk
Marcos Nichols	Director of Civil Service and Personnel

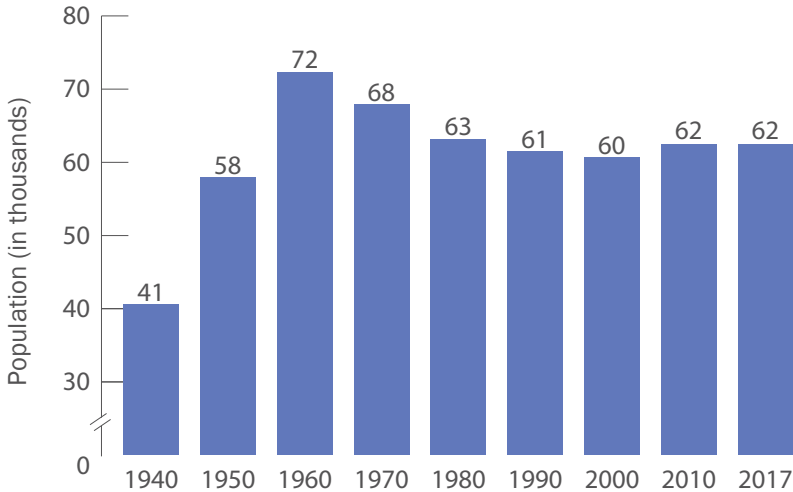
Executive Directors

Jim Logan	Executive Director, Infrastructure
J. Scott Scrimizzi	Executive Director, Public Safety
Tom Vanderhorst	Executive Director, External Services
Tim Werdmann, Esq.	Executive Director, Internal Services

Department Directors

Ken Rivera	Director of Building
Jody Gunderson	Director of Economic Development
Richard Engle, P.E.	Director of Engineering
Dave Jones, CPA	Director of Finance
Kay Farrar	Director of Health
Letitia Block, Esq.	Director of Law
Liz Hayden	Director of Planning
James Williams	Director of Public Works
Adam Helms	Director of Resident Services
Brandon Saurber	Director of Strategy & Information
Dan Moats	Director of Utility Operations
Mark Mercer	Fire Chief
Craig Bucheit	Police Chief

Hamilton at a Glance



Household Income

Income Level	Percentage
Less than \$5k	5.1%
\$5k to \$10k	4.3%
\$10k to \$15k	6.6%
\$15k to \$25k	15.4%
\$25k to \$35k	11.7%
\$35k to \$50k	16.8%
\$50k to \$75k	17.5%
\$75k to \$100k	10.5%
\$100k to \$150k	8.5%
\$150k or more	3.6%

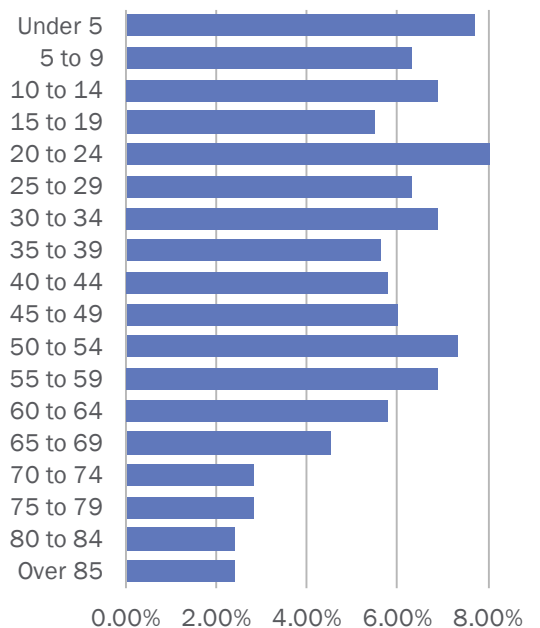
Hamilton's Top Employers in 2018

Company	Industry	Employees
Butler County	Government	1,500
Hamilton City School District	Education	1,185
Fort Hamilton Hospital	Healthcare	982
ThyssenKrupp Bilstein	Manufacturing	800
Barclaycard	Communication Tech.	700
Community First Solutions	Healthcare	670
City of Hamilton	Government	622
STARTEK	Communication Tech.	450
Miami University (Hamilton)	Education	400
Bethesda Butler Hospital	Healthcare	245
Valeo Climate Control	Manufacturing	235
Vinylmax (Headquarters)	Manufacturing	235
First Financial Bank	Finance	230
Interstate Warehousing	Manufacturing	175
iMFLUX	Manufacturing	166
Connector Manufacturing	Manufacturing	125
United Performance Metals	Manufacturing	120
Matandy Steel & Metal Products	Manufacturing	100

Educational Obtainment

Education Level	Percentage
Less than High School	15.3%
High School	42.6%
Some College	20.4%
Associates	6.7%
Bachelors	10.5%
Advanced Degree	4.6%

Population age distribution



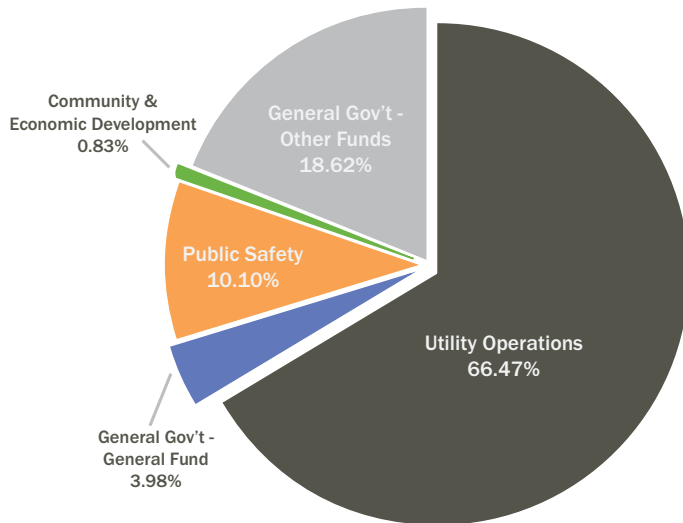
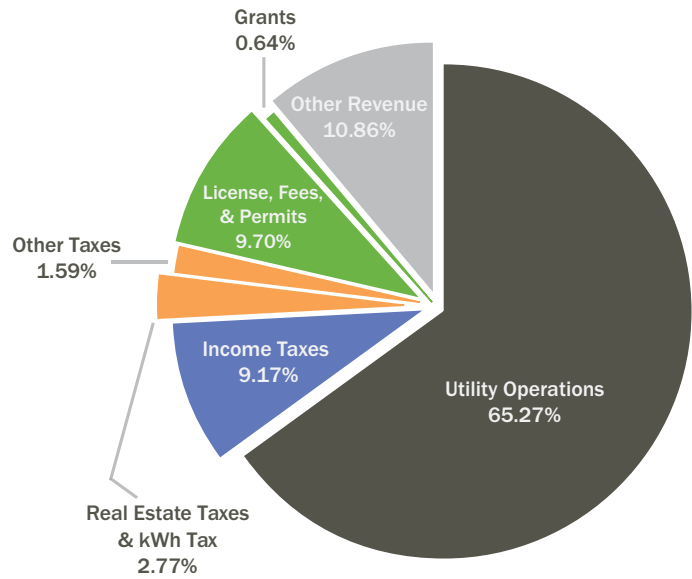
General Info

Median Age	37.2
Males per 100 Females	87.6
Total Households	24,325
Median Household Income	\$40,401
Estimated 2018 Unemployment (through September 2018)	4.2%

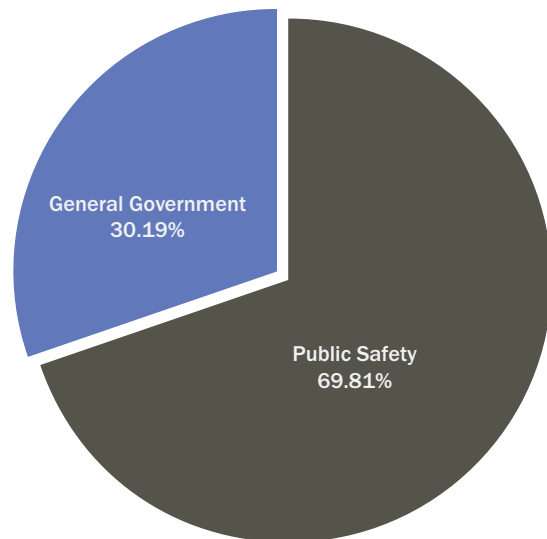
Source: U.S. Census Bureau; City of Hamilton Economic Development Department.

Budget at a Glance

\$303.29MM | Where the Money Comes From All Funds



Where the Money Goes All Funds \$318.51MM



\$46.06MM | Where the Money Goes General Fund Only

Strategic Plan

Strategic Plan Summary and Progress: 2016-2020

The City of Hamilton's Strategic Plan and related planning process are based on the OGSM (Objectives, Goals, Strategies, and Measures) methodology, utilized most famously by Procter & Gamble. The City's strategic plan is reviewed and updated annually at a retreat of City Council which also includes the City's Directors and Chiefs.

The review held in 2017 aligns with our 2019 budget schedule and represents the beginning of a shift in our plan for coming years. Nevertheless, the items below reflect the structure of our '16-'20 plan. The dashed lines represent where we should be to keep pace with the 5-year goals. As you'll see, Hamilton's economy is growing at a healthy clip.

WORK

INVESTMENT

Generate \$125mm in new private investment

- Private investment had a banner year in 2018. The annual goal of \$25mm was surpassed with **\$40.23mm**. This comes on the heels of \$26mm+ years '15 and '16.
- This increase was not solely due to large commercial projects. New/Additional home construction more than doubled over the investment from 2016.
- The largest projects in 2017 were the new Marcum Apartments (\$7.85mm) mixed-use project downtown that will bring 102 new residential units to the urban core; Clover Communities' 119 unit apartment project on the far west side; The Kirsch Building (\$1mm) downtown; and further improvements for Barclaycard at Vora Tech Park.

JOBS

Increase gross wages paid by Hamilton employers by \$100mm

- Our second Goal in the Work Objective is to see wages paid by Hamilton employers increase by \$20mm per year. Wages increased by **\$67.32mm** in 2018, more than tripling the target. This is on the heels of 2016, which more than doubled the annual target at \$41.4mm.
- As expected, Hamilton employers topped \$1 billion in wages paid in 2018.
- While unemployment has dropped in recent years to less than 5%, a looming threat is labor force participation. Though it continues to grow, we still have a ways to go to fully recover in this respect.

LIVE

PROPERTY SALES

Exceed total county growth rate of median home sale prices

- In 2018, the city narrowed the gap between Hamilton median home sale prices (\$81,800) and those of the county as a whole (\$132,800) by **\$3,600**.
- This bounce-back year serves to offset the losses from 2016. The gap between the city's median sales and those of the county as a whole is currently just below \$51k.
- Both the city and county saw growth in 2018, including greater than 7% growth in the City of Hamilton in the past year.

Strategic Plan Update: 2018-2020

This is an exciting time to be a Hamiltonian as the City continues to breathe life into many of its hidden treasures. In 2018, the City redesigned its strategic plan to focus on Hamilton's desirable, safe, and vibrant neighborhoods. It is our goal to invest \$51.00 million in the city in 2019.

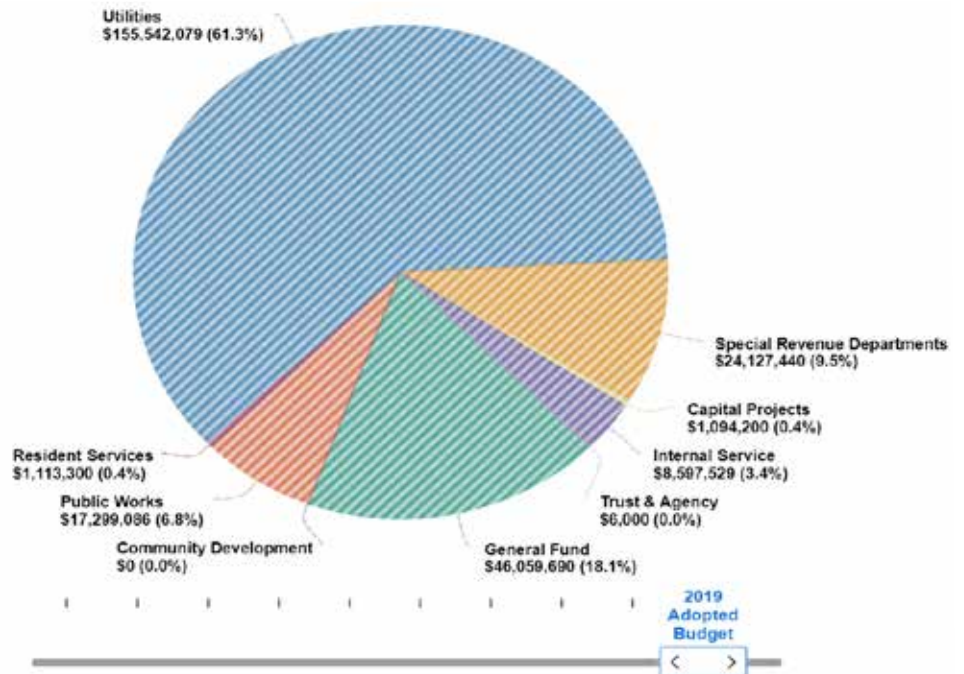
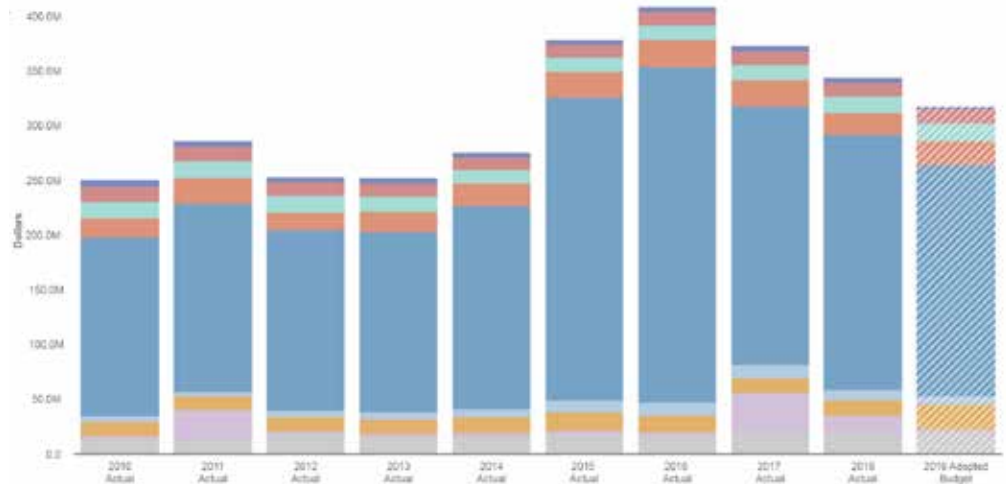
On this page are the performance measures of our 2018-2020 plan. This chart represents where we want to be by the end of 2020. This Budget Book will discuss the amount of progress the City has made over the past few years. In most cases, we are more than a year ahead of our pace to meet the goals that were established. By tracking our progress, we can ensure that we are utilizing the correct strategies to benefit the city as a whole.

Have Desirable, Safe, and Vibrant Neighborhoods

 Increase Hamilton Housing Index by 2% Annually	Identify 10 homes owned by the City of Hamilton or partners in strategic areas and market them to new passionate home owners
	Incentivize 25 market-rate infill (empty lots) single-family homes in urban & traditional neighborhoods
	Develop a "streets strategy" team to improve Pavement Condition Index by 5% citywide
	Allow CRA tax abatement on new construction of single-family homes by Summer '18
	Enhance CLEEN partnership between HPD, Health, and neighborhoods/ Neighborhood Enhancement Program by end of 2018
	Develop neighborhood block challenge grant program for residential structures run by 17 Strong
	Increase engagement of neighborhoods via 17 Strong to become safe and clean
	Comprehensively rezone neighborhoods to encourage mixed uses
	Demolish blighted structures with no redeemable market/architectural value
	Create cross-functional teams empowered to resolve blight and/or problem areas
	Utilize Rental Inspection for repeat nuisance violations
	Create plan for dealing with abandoned/unfinished subdivisions
	 \$3 Million in New Investment Per Year in Urban Core
Work with Great Miami Rowing to engage residents on riverfront	
Decrease vacancy rate in commercial/restaurant space in High/Main corridor and German Village	
Develop a designated outdoor refreshment area	
Pursue modification of northern low level dam	
Pursue development of Hamilton Beltline recreational trail to connect to Great Miami River Trail	

The OpenHamilton Transparency Portal empowers residents, staff, and other City of Hamilton stakeholders with a bank of information that displays how the City is working for its citizens. This open data platform from OpenGov allows government entities to publish and display data in a completely transparent format. Hamilton utilizes this platform to dynamically represent our financial data, from multi-year trends to the line-item level details. Use this portal to better understand and to gain access to the City's financial information, as well as City-wide metrics, data, and other useful information.

To reach the OpenHamilton portal, visit our website at Hamilton-city.org. Under the Government tab, click the "Explore our Finances" button on the right-hand mega menu.



2019 Budget

City Overview



About the City of Hamilton

Hamilton's Regional Placement



The City of Hamilton is located in the heart of the Cincinnati-Dayton metroplex. The county seat of Butler County, Hamilton covers an area of approximately 22 square miles bisected by the Great Miami River. The population within the city has steadily increased since the 1940s. Today, Hamilton is home to more than 62,000 people.

Hamilton was founded in 1791 as Fort Hamilton, named after the Secretary of Treasury, Alexander Hamilton. The fort served as a supply station for the troops of Generals Arthur St. Clair and Anthony Wayne. Both Generals led troops against the indigenous Shawnee and Miami tribes.

By 1800, the fort was no longer used for military purposes and Hamilton began transitioning into an active agricultural and regional trading area. The town was mapped, government was seated, and Hamilton was formally incorporated as a city by the Ohio General Assembly in 1810.

By the mid-1800s, Hamilton had become a significant manufacturing city, producing machines and equipment used to process the region's farm produce. Completed in 1845, the Hamilton Hydraulic System spurred one of Hamilton's greatest periods of industrial and population growth from 1840 to 1860. Hamilton Hydraulic was designed to be a system of canals interlocking with natural reservoirs to bring water from the Great Miami River into the city as a power source for future industry. Four miles to the north of Hamilton, a dam was built to funnel water into the Hamilton Hydraulic System along with two reservoirs to store extra water for the new system.

The Hamilton Hydraulic System was a high risk/high reward project: while the City of Hamilton did not have many businesses that would need the power when construction began in 1842, if it could be successfully completed, the power generated by the system would bring in more industry. The gamble proved to be a successful one as the project attracted many businesses to the area, including the Beckett Paper Company in the late 1840s.

At the time, the City of Hamilton primarily existed on the east bank of the Great Miami River with the community of Rossville on the west bank. Though Rossville constructed its own hydraulic system, it was completed after Hamilton Hydraulic and never was able to gain as much popularity.

As a result, in 1854, Rossville decided to merge with the quickly growing City of Hamilton. To this day, the historic neighborhood on the western side of the High-Main Bridge bears the same name it did when it was a separate city.



The Fair Grove Paper Mill along the hydraulic canal. Photo courtesy of the Lane Public Library.



About 1890. Hydraulic emptying into River at Western end of Market Street. Rear of Morley Building on right. Photo courtesy of the Lane Public Library.

In addition to shaping Hamilton's industry in the mid-1800s, the hydraulic system also provided a key role in the expansion of industry after World War I. Henry Ford had been searching for a new location to build a tractor factory and was intrigued by what he had heard about Hamilton. After witnessing the thriving industry in the area, he decided to locate his new factory in Hamilton.

Hamilton is home to three historic districts with unique turn-of-the-century homes that reflect the diverse heritage of Hamilton residents through architecture, culture, and food. Like Cincinnati, Hamilton was home to many German and Italian immigrants and had a strong Jewish community at the turn of the 20th century.

By the early-1900s, Hamilton had become a manufacturing center for vaults, safes, locomotives, railroad infrastructure, machine tools, and materials for World War I.

In March of 1913, Hamilton suffered a devastating flood after five days of heavy rain. An amount of water approximately equivalent to one month's discharge over Niagara Falls flowed through the entire Miami River Valley region during the ensuing flood. The river rose with unexpected suddenness, and in Hamilton, flooding reached up to 18 feet in some areas. Approximately 200 residents lost their lives in the Flood of 1913, and damage in the Miami River Valley region was calculated at \$100 million, or the equivalent of \$2.58 billion in today's dollars.

In the 1920s, many Chicago gangsters had second homes in Hamilton, earning the city the nickname of "Little Chicago." Manufacturing continued throughout this era as factories transitioned to produce military supplies such as tank turrets, Liberty ships, and submarine engines for World War II.

A new interstate highway system was constructed in the 1950s. After a decision to reduce traffic flow by having Interstate Highway 75 (I-75) bypass the city, Hamilton was left disconnected from the modern transportation network. This changed in 1999, when the Butler County Veterans Highway (State Route 129) was constructed to directly connect Hamilton to I-75.

Since the mid-20th century, industry in Hamilton has transitioned to reflect the changing manufacturing trends in the region. Several anchor industries that defined the community's industrial landscape, such as paper production and machinery manufacturing, have closed their doors in recent years. However, Hamilton is revitalizing the community through an arts-centered downtown renaissance supported by manufacturers utilizing innovative and revolutionary approaches to manufacturing as well as through the expansion of non-manufacturing industries.



About 1840. Artist's drawing looking from Rossville to Hamilton. Photo courtesy of the Lane Public Library.



1940. Mosler Safe Company. Adam Braun, Sr. in the first car. Photo courtesy of the Lane Public Library.



Image of the 1913 flood. Photo courtesy of the Lane Public Library.

About Hamilton Cont.

In 2002, then-President George W. Bush visited the City of Hamilton as part of his advocacy for education. At the time, Congress had just passed the “No Child Left Behind Act”, which was designed to reform the U.S. school system. It was based on the idea that instituting measurable goals and developing high standards for students could improve educational outcomes. President Bush chose to sign this bill into law at Hamilton High School on January 8, 2002.

Several recent City initiatives have focused on enhancing the quality of life for residents through community experiences involving the arts, recreation, music, and a vibrant downtown. The City of Hamilton is home to many public art installations, including Pyramid Hill Sculpture Park, and was declared the City of Sculpture in 2000 by then-Ohio Governor Robert “Bob” Taft. RiversEdge, a waterfront amphitheater, was opened in 2013. It hosts an annual free summer concert series that has won it the title of Best Music Venue in Greater Cincinnati by Cincinnati A-List.

Along with Hamilton’s new cultural renaissance, businesses both large and small have been opening their doors in Hamilton. In addition to more than 35 new storefronts that opened in 2015-17, customer contact center STARTEK and local brewery Municipal Brew Works are now thriving businesses located in the heart of downtown Hamilton. The City of Hamilton’s small business incubator, the Hamilton Mill (formerly BizTech), which is located in the former Municipal Building at 20 High Street, provides resources to help startups cultivate their ideas into sustainable companies. ODW Logistics was founded in 2009 through the Hamilton Mill and now employs more than 60 people.

Over the past few years, the City of Hamilton has taken a number of steps both large and small toward achieving our strategic goals. The Meldahl Hydroelectric Facility was completed in Spring 2016, and half of Hamilton’s electricity now comes from a renewable source. Meldahl will be able to provide green energy to over 45,000 Hamilton households for more than 100 years. The Jim Blount Overpass, a project that various stakeholders have attempted to start for over 100 years, was completed in December 2018. This project replaced the old South Hamilton railroad crossing with an overpass, improving safety and access to University Commerce Park, Miami University Hamilton, and Vora Technology Park.

Other initiatives aim to improve Hamilton's overall quality of life. The Marcum Apartment project will add over 100 apartment units and four retail spaces, including Tano's Bistro and The Casual Pint, at the site of the former Mercy Hospital lot. This location sits in the heart of downtown Hamilton, and the presence of both nightlife options and market-rate housing will bring even more life to downtown. Construction on this project began in Spring 2017 and was completed in Summer 2018. The StreetSpark program through the Fitton Center for Creative Arts added its second round of murals to downtown Hamilton over the Summer of 2017, for a total of five murals on both sides of the river.



The Meldahl Hydroelectric Facility became fully operational during the spring of 2016. It is expected to generate clean and renewable energy for more than 100 years.



Municipal Brew Works, located in the old municipal building off of High Street, opened in June 2016. It is the first brewery in Hamilton in nearly a century. Photo courtesy of the Butler County Visitor's Bureau.

The Champion Mill redevelopment continues to be a top priority. Spooky Nook Sports broke ground on the largest indoor sports complex in North America at this location in 2018. The development will include not only the indoor sports complex, but also a 200-room hotel, convention space, restaurants, a micro-brewery, and various medical offices. Plans for this complex are closely modeled after the original Spooky Nook facility, located in Mannheim, Pennsylvania.

The City of Hamilton has a bright future ahead. Between the completion of the Marcum Apartments and Jim Blount Overpass, the addition of at least four new restaurants downtown, the groundbreaking of the sports complex at Champion Mill, 80 Acres, and UCP, 2019 will be a big year for Hamilton. Our ongoing revitalization efforts have brought attention to Hamilton both regionally and nationwide, and will continue to make our community a vibrant place to live, work, and play.



The StreetSpark program has now added five murals in downtown Hamilton, including this one on the side of 212 Main Street, titled "The Delicate Balance of Progress".



Aerial view of APA award-winning Marcum Park and RiversEdge in downtown Hamilton.



VISION

A city of authentic, active neighborhoods and people

In Hamilton, we are proud of our heritage. A city of champions, we were built on the ingenuity, courage, and drive of our hardworking ancestors that built our city into an industrial powerhouse. Through flood and fire, the grit and determination of our ancestors is manifested in us. Hamiltonians envision an inspiring future that gives old bones new muscle, with creative shops, breweries, bakeries, and restaurants. We are active not just in the physical sense, but by our service to our neighbors and strangers because they are the city too. When we see a need, we take action and work to create our Hamilton.

Our time, our energy, and our resources pave the way for the city in which we so strongly believe. We create, we innovate, we deliver. We are no copy – rather proudly original. We are authentically yours since 1791. We are Hamilton.

MISSION

Providing the best experiences for our residents, businesses, and visitors

Our city's success depends on people. Residents, businesses, and visitors have choices. We recognize that in order for us to succeed we must deliver experiences that make people want to be here and stay here. Regardless of where we work, we deliver great experiences. If it's the accountant picking up trash on the sidewalk, or the lineworker welcoming a new business to town, we go the extra mile to deliver the best impression for anyone passing through.

VALUES

Passion for Hamilton

City of Hamilton employees display a strong passion and commitment to the community, its people, institutions, and enterprises. This is the central value to the organization which supports all others. After all, we are public servants first and foremost.

Own the Outcome

What does success look like? At the end of the day, what are we trying to accomplish? City of Hamilton employees own the outcome, not just the work. That is to say, we are as flexible as possible in adapting our processes to help the City achieve its vision and goals.

Respect

City of Hamilton employees show respect and empathy toward our coworkers and the customers we serve. We value diversity and we are committed to providing a culture inclusive of all. We may not always be able to provide the answer a customer wants, but we treat them as we would want to be treated. Further, we are accountable for both our successes and failures.

Sense of Urgency

City of Hamilton employees show a bias for action. When a task is in front of us, we move swiftly and thoughtfully. We show our customers what dedication looks like by not only meeting, but exceeding expectations daily in our delivery of quality services.

Innovation

Our processes do not always have the most direct route to our vision and goals. It is the responsibility of every employee to identify opportunities to improve the quality and efficiency of our daily work, and the responsibility of management to empower their employees to implement them. It is also our responsibility to share these best practices with the organization at-large.

Inclusion

City of Hamilton employees are a unified people, for the people. Our coworkers and customers come from a wide variety of cultures and backgrounds, and together, our unique perspectives make us strong. We strive to foster a culture of equity and inclusion, realizing that every interaction is an opportunity to expand our worldview. We respect and value one another and achieve successes together when everyone is in. Nobody out.



Letter From the City Manager

November 28, 2018

To the Honorable Mayor Patrick Moeller, Members of City Council, and Residents of Hamilton:

In accordance with Section 5.05 of the City Charter, the Adopted Annual All Funds Budget (hereinafter “Budget”) of \$318.51 million is submitted for your consideration. The budget is for the January 1, 2019 to December 31, 2019 calendar year. The budget has been prepared within the framework of City Council’s General Fund unencumbered reserve policy (relative to annual operating revenues), as established by Resolution 2012-6-25. The Public Hearing and first reading of the Appropriations Ordinance will occur at the December 5, 2018 City Council meeting.

In advance of preparing the FY 2019 Budget, staff updated our internal three-year financial forecast (2019-2021). The forecast guides the preparation of the base budget for the upcoming budget cycle while being mindful of expenditures on the immediate three-year horizon. These expenditures include capital needs - both equipment and infrastructure - and staffing needs. We know in the coming years we will need substantial monies to continue to replace and/or improve fire engines, fire houses, medic units, key intersections, etc. We continuously analyze and discuss the best way to pay for these expenses.

Planning for Hamilton's Future

2018 was a big planning year for our city. We approved two different plans in 2018: The Hamilton River Plan, and the Joint Economic Development District III Plan (JEDD III Plan). For the past year, we have worked on Plan Hamilton - an updated comprehensive plan. All three will provide a blueprint for future development.

The Great Miami River has been discussed for generations as being one of Hamilton’s greatest underutilized assets. If developed correctly, our river and adjacent downtown can become the outdoor playground of Southwest Ohio. Biking, paddle-boarding, kayaking, and other water sports in a downtown environment that offers food and entertainment will make Hamilton a “can’t miss” destination.

Partnering with Fairfield Township on the JEDD III Plan, we have the opportunity to create a first-class office park that will leverage Hamilton’s city and cultural amenities with township retail and residential opportunities.

Both traffic/congestion and future land uses will be looked at closely in the Comprehensive Plan. Gridlock harms our businesses, creates public safety issues, and generally annoys our residents and visitors. We have begun a conversation with the Butler County Engineer’s Office, the Ohio-Kentucky-Indiana Council of Governments, and the Ohio Department of Transportation to review possible funding sources to improve key intersections, establish a third major east-west route (in addition to the recently dedicated South Hamilton Crossing) that is not slowed by trains, and to better connect routes that align with the Black Street Bridge and the Columbia Bridge.

In conjunction with the Butler County Engineer’s Office, two new roundabouts will be constructed in the foreseeable future: Gilmore Road & Hamilton-Mason Road (2019-2020) and at the Five Points intersection in East Hamilton (2021-2022).

General Fund

The City’s General Fund budget functions as our main checkbook, with most basic operations covered in this fund. In 2008, the City expended \$38,146,913 for Personnel related costs in the General Fund. In 2019, we have budgeted \$37,705,180 for General Fund Personnel (when also accounting for services the City has contracted out over the last few years such as Police Dispatch, Parks, Income Tax, etc.). Without adjusting for inflation, we are projected to spend \$441,805 less in General Fund Personnel than we did a decade ago. When accounting for inflation (2008 constant dollars) using the Municipal Cost Index (MCI), the 2019 Adopted Budget is approximately \$30,100,000 for these same expenditures. This comparison demonstrates how the City has worked diligently to reduce costs and increase efficiencies where possible, while also continuing to provide the key and valued services to our residents and stakeholders.

The 2019 Adopted General Fund Budget is structurally balanced due to identifying efficiencies for service and focusing on a results driven budget. As a result, projected unencumbered cash balance in the General Fund at year-end 2018 is \$5.30 million (11.51%). When accounting for the Budget Stabilization Fund (650), the total unencumbered balance for the General Fund will be \$7.01 million (15.21%) for both year-end 2018 and 2019 (due to the structurally balanced General Fund budget).

City Manager Letter Cont.

City-Wide Staffing

In 2008, City-wide staffing was approximately 750 full-time employees (FTEs). In the 2017 and 2018 Adopted Budgets, the City had 685.50 and 687.75 FTEs. The 2019 Adopted Budget is showing 666.5 FTEs or a decrease of 21.25 over 2018. The decrease is a combination of defunding some previously budgeted but unfilled positions (Infrastructure) and the restructuring of some other departmental areas. These areas include: the Building Department, Law Department, Human Resources, Civil Service & Personnel, and the Health Department (Public Nursing Division).

New Projects in 2019

The City is planning many new initiatives and projects in 2019 that will continue to enhance the quality of life in our community.

Champion Mill Sports Complex - \$13.12 Million

In 2016, Spooky Nook Sports LLC, based in Manheim, Pennsylvania, announced plans to partner with the City of Hamilton to redevelop the former Champion Paper Mill into a mixed-use concept. This project will include a sports complex, fitness center, hotel, restaurants, brewery, meeting and event space, and more. In 2018, the City and Spooky Nook Sports LLC signed a development agreement and a groundbreaking ceremony was held. Work on the site has begun and the project is anticipated to open in 2021. This \$144 million project will be supported by city investments in property acquisition, public infrastructure improvements (including stormwater system and public intersection improvements), and other utility improvements.

Corwin Avenue Sewer Repair and Resurfacing - \$2.60 Million

The \$2.6 million Corwin Avenue project will replace aging, undersized sanitary sewer mains on Corwin Avenue. The existing sanitary sewer mains are vitrified clay pipe (VCP) and concrete, ranging in size from 10" to 36". The project scope includes the evaluation of the basin in question to determine areas of deficiency. In addition, system requirements are to be determined to accommodate future flows based on design criteria developed through review of water use records, existing flow monitoring data and wastewater flow projections. Construction plans and documents are expected to be completed by January 1, 2020. Construction will be able to start in March 2020, weather permitting. Construction will take approximately 6-12 months depending on the complexity of the final design plans.

Hamilton Beltline Construction - \$922,000

The Hamilton Beltline has been discussed for at least 3 years. In 2019, we will begin construction of phase I of the trail, thanks in part to a \$560k grant awarded in 2018. Phase I of the beltline runs from Eaton Ave to Cleveland along the former Champion Paper rail spur, providing an important means of transportation and recreation for residents living in the area. Additional grant funding will be pursued to complete this new recreation trail.

Traffic Signal Technology (Centracs)

In 2019, we will begin pursuing grant funding to update our Traffic signals with a 21st century solution. This update will provide an automated full-time traffic data collection and reporting system, improving the timing of traffic signals with the click of a button. With continuous performance monitoring, city engineers will be able to optimize traffic flow based on the current demand which will provide safer mobility and improve quality of life.

Completed and Ongoing Initiatives

Streetscape Project - \$2.25 Million

A new streetscape project has added to the aesthetic of Dayton Street between Marcum Park and the new Marcum Mixed-Use project. The street is now a one-way with vehicles flowing west from Second Street toward the Marriott. Additionally, back-in angled parking was added to ensure safety of motorists and pedestrians, while increasing parking capacity by 40%. The additional parking was necessary for the new restaurants and retail locations locating on the first floor.

Main/Millville/Eaton Intersection Improvement - \$2.61 Million

In 2012, the City obtained funding through the State Highway Safety Program to upgrade the intersection of Eaton Avenue at Main Street/Millville Avenue. The project cost is estimated at a total of \$3.70 million, with the Ohio Department of Transportation (ODOT) contributing 90 percent and the City responsible for the remaining 10 percent. \$1.20 million is budgeted in 2019 for this project for the remaining ODOT grant portion. The improvement includes realigning the Eaton Avenue/Millville Avenue approaches to the intersection so they align across from each other. This will significantly improve traffic operations and safety at the intersection. While construction on this intersection improvement began in summer 2018, this project has been the result of many years of hard work by City staff. Realignment of Millville/Eaton will be completed in 2019.

Main Street Improvements - \$2.80 Million

Many new businesses opened on Main Street in 2017, and there are many more to come. Because of this growth, Main Street saw infrastructure improvements in 2018. Overhead utility wires were placed underground from B Street to Eaton Avenue, the Main Street water main will be replaced, new brick was installed between B Street and D Street, new streetlights were installed, and a sidewalk “bump out” were added at strategic locations to widen the sidewalk. This new streetscape project has provided better pedestrian connectivity, promotes increased business attraction, and replaced century-old underground utilities.

New Hamilton 311 App

In December 2017, we launched Hamilton 311, a new 311 request software that includes an application for mobile devices. Users are now able to snap photos of issues on their phones and submit them with their request through the app, which will provide a geolocation of the problem automatically. This new service will help us address issues more quickly and efficiently.

Crimeview Dashboard

In 2018, Hamilton began analyzing big data to make our community safer. The Hamilton Police Department now utilize CrimeView Dashboard, which combines data and mapping, to allow us to analyze public safety concerns geospatially. This tool further enhances the efficiency of our Police Department.

Designated Outdoor Refreshment Area

Relatively new legislation from the State of Ohio allows us to pursue a Designated Outdoor Refreshment Area (DORA). DORAs are areas in which individuals can purchase beverages from a liquor permit establishment located within the boundaries of the DORA and walk around outside with their drink. Boundaries and policies were are being discussed in early 2018 to add this entertainment area to our urban core, and the DORA was adopted successfully over the summer.

Marcum Apartments

Also in 2016, CMC Properties of Blue Ash, Ohio, announced plans to build a mixed-use development with 100+ apartment units and 15,000 square feet of first floor commercial space on South Dayton Street. This site is across the street from Marcum Park and immediately east of the Courtyard by Marriott Hamilton. The Marcum Apartments will fill the high demand for downtown housing, aid in ongoing revitalization efforts, and help to fill the 2,000+ jobs that have been brought to Hamilton in the past few years. Construction was completed in the fourth quarter of 2018.

Public Wifi

Since 2016, we have provided free public wifi in three areas downtown: around 20 High Street, Marcum Park, and RiversEdge. This amenity allows residents and visitors to be connected while they enjoy our parks and our beautiful downtown district, and it helps us to achieve our strategic goal to improve the quality of life in Hamilton.

17Strong Neighborhood Micro-grants Program

The 17Strong Neighborhoods Initiative provides a framework for communication and sense of identity to rally individuals, groups, and neighborhood organizations to take pride in their particular corner of the city. In 2018, 17Strong continued the neighborhood micro-grant program, awarding 20 micro-grants to citizen groups. Award amounts ranged from \$300 to \$2,500 while projects varied in scope and focus. Some projects funded through this program focused on neighborhood empowerment or cleanup, while others focused on creating events such as block parties, community movie nights, and seasonal activities for children.

South Hamilton Crossing Jim Blount Overpass

The groundbreaking celebration for the long-awaited South Hamilton Crossing (SHX) project was held on August 17, 2016. In the summer of 2017, City Council issued a proclamation and resolution to name SHX as the “South Hamilton Crossing Jim Blount Overpass” to honor one of the city’s main champions in transportation. This project will replace an existing at-grade railroad crossing with a railroad overpass by extending Grand Boulevard westward, creating a direct route toward Vora Technology Park and Miami University Hamilton. Approximately 56 trains travel through the existing crossing daily, blocking the crossing 15.3% of the time. Because of this and the dangerous nature of the intersection, citizens and City officials have been attempting to complete this infrastructure project for over a century. SHX, an investment of \$32 million, will be completed in December 2018.

City Manager Letter Cont.

Economic Development

Economic Development has driven our success over the past few years and will continue to propel us in the future. We have witnessed significant investments taking place in our urban core, which attracts new businesses and residents to our city. Some notable Economic Development announcements in 2018 include:

- Groundbreaking of Spooky Nook Sports at the former Champion Mill, a \$144 million renovation project that will result in a youth sports center, Butler County's largest conference center, a hotel, restaurants, brewery, and more. Once completed, Spooky Nook Sports Champion Mill will attract more than one million visitors to Hamilton per year and to bring tens of millions of dollars in new investment to the region
- 80 Acres Farms broke ground on their new \$35 million facility at Hamilton Enterprise Park, which will be the country's first fully automated indoor farm. In downtown Hamilton, the company is continuing a \$4 million renovation on the building that will become their new headquarters
- Applied for and secured establishment of two Federal Opportunity Zones, which can be used to attract new investment to some of Hamilton's most distressed census tracts
- Prologis began construction on a 156,000 square foot speculative industrial building off of Symmes Road, which will allow the City greater flexibility in attracting a new industrial company
- NorthPoint Development is building a 300,000 square foot warehouse and industrial space, 175,000 of which can be used to attract a new industrial company
- Thyssenkrupp Bilstein is consolidating their warehousing space in Hamilton, bringing 40 new employees to the City and utilizing 125,000 square feet of the NorthPoint development
- The Butler County Small Business Development Center was #1 in the state for business starts in 2018 and started a small business loan program
- 16 new small businesses opened in the urban core, including 7 new food & drink establishments

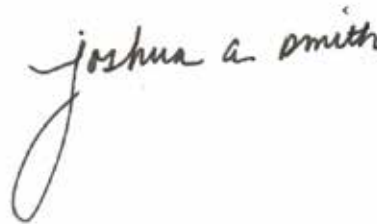
- Kirsch CPA opened in downtown Hamilton, bringing 32 new jobs with plans to create up to 40 in the next several years
- JWF Technologies announced its move to Hamilton Enterprise Park and broke ground on a 55,000 square foot facility that will initially employ 42 and allow expansion over the next several years
- Kettering Health Network began work on a new \$6 million facility on west Main Street that will offer outpatient services to meet the needs of the community

Conclusion & Acknowledgements

Thank you to Mayor Moeller, City Council, City staff, volunteers, and Hamiltonians for your concerted efforts to improve our community.

A special thank you to Executive Director of Internal Services Tim Werdmann, Director of Finance Dave Jones, and Budget Analyst Arian Jones-Hall. Their assistance, along with the rest of the Finance Team, was instrumental in preparing our FY 2019 Budget.

Respectfully submitted,



Joshua A. Smith
City Manager

2019 Budget in Brief

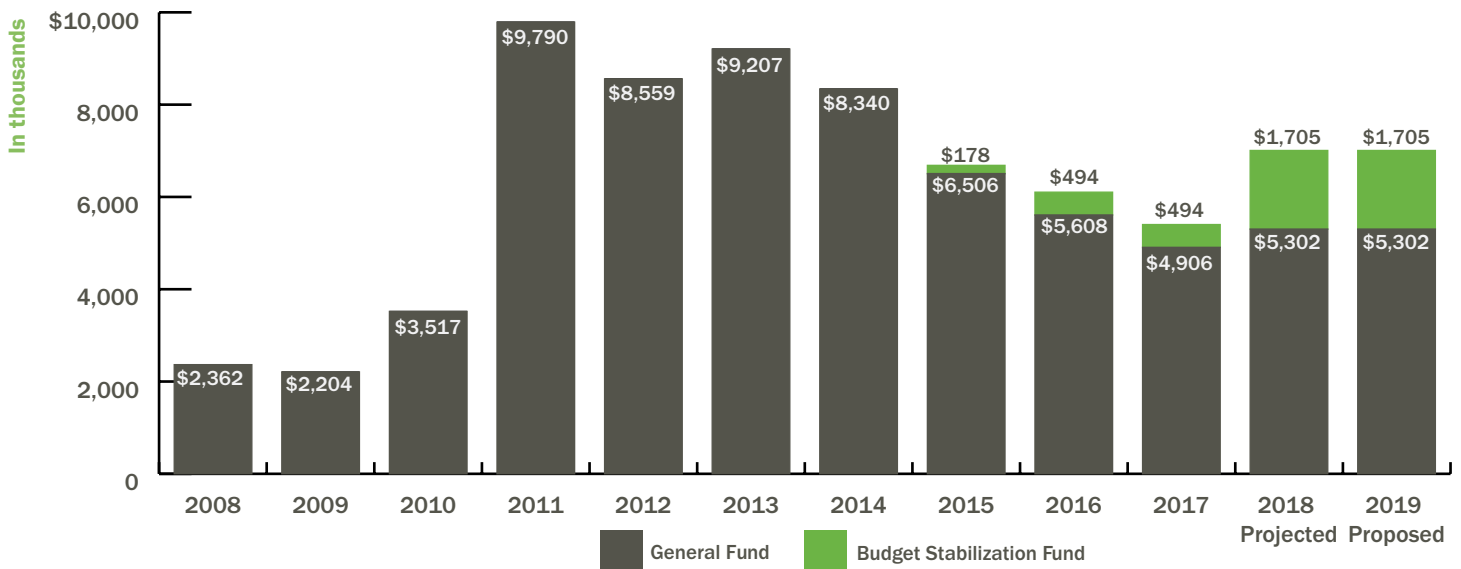
The City of Hamilton’s Budget and Financial Management Policies, City Council Resolution 2012-6-25, and the Government Finance Officers Association (GFOA) “Best Practices” are the guidelines for the City’s fiscal policies. The City utilizes the State of Ohio’s definition of a balanced budget which requires that each fund’s beginning-year cash balances plus the fund’s projected annual revenues are equal to or greater than the annual expenditure appropriation of each fund.

The City’s 2019 Adopted All Funds Budget totals \$318,506,039. The 2019 Adopted All Funds Budget is approximately 10.96% higher than the 2018 Adopted Budget of \$287,037,235. The largest driver of the increase is for certain capital projects (approximately \$21.00 million) included in the Infrastructure Services budget. Inter-fund transfers account for approximately \$49.50 million of total appropriations in the City’s All Funds Adopted Budget. This Budget in Brief summarizes the larger funds by their category type below.

Expenditure Budget

Fund Category	2018 Adopted	2019 Adopted	Change
General Fund	47,172,360	46,059,690	(1,112,670)
Special Revenue Funds	23,998,097	35,801,214	11,803,117
Capital Projects Funds	9,739,616	7,858,200	(1,881,416)
Debt Service Funds	3,831,874	3,729,000	(102,874)
Enterprise Funds	190,944,788	213,398,030	22,453,242
Internal Service Funds	11,347,200	11,568,905	221,705
Trust & Agency Funds	3,300	91,000	87,700
Total Budget	\$287,037,235	318,506,039	31,468,804

General Fund Ending Unencumbered Balance



2015: includes \$1.6mm contribution for Economic Development

2016: includes \$1.5mm for McDulin Parking Garage restoration

2018: includes \$1.21mm transfer (expense) to Economic Stabilization Fund

2019 Budget in Brief Cont.

General Fund - \$46.06 million

In 2015, the City invested \$1.6 million of the General Fund reserve balance at the Vora Technology Park for announcing 1,500 new jobs in Hamilton. Also in 2016, the City cash financed approximately \$1.5 million worth of improvements at the McDulin Parking Garage. These one-time expenditures, along with other strategic investments, caused the City's unencumbered General Fund balance to decline from \$8.34 million in 2014 to a balance at the end of 2017 of \$4.91 million.

In 2018, the City took advantage of the low interest rate environment and borrowed the \$1.5 million used to improve the McDulin Garage to reimburse the General Fund and maintain a fund balance in accordance with City Council Resolution 2012-6-25 (see page 16). The unencumbered cash balance in the General Fund at the end 2018 projects at \$5.30 million (or 11.51% of General Fund expenditures).

Approximately \$1.21 million of the \$1.5 million financing was also transferred to the City's Economic Budget Stabilization Fund in 2018. The total current unencumbered cash balance in the Budget Stabilization fund is approximately \$1.70 million. In total, \$7.01 million is the unencumbered cash balance in the General and Budget Stabilization Funds (15.21%).

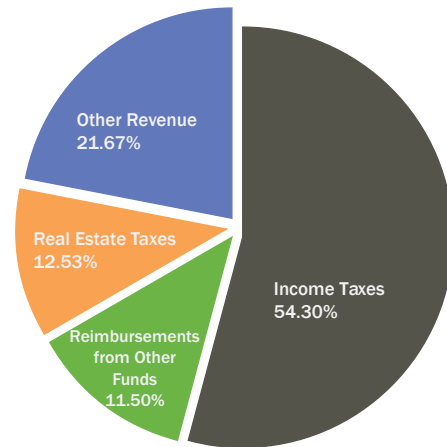
The 2019 Adopted General Fund Budget is appropriating \$46.06 million for general operating expenditures. The 2019 General Fund Budget is balanced under the State of Ohio's definition of a balanced budget and is structurally balanced.

Balancing the Budget

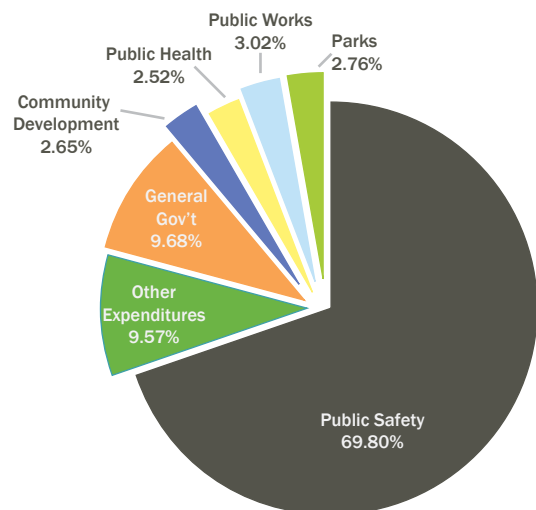
The GFOA recommends governments adopt rigorous policies for all operating funds in order to achieve and maintain a structurally balanced budget. The policy should include parameters for achieving and maintaining structural balance where recurring revenues are equal to or greater than recurring expenditures in the adopted budget. City Council Resolution 2012-6-25 sets forth these policies; however, for a variety of reasons, true structural balance may not be possible for a government at a given time. In such a case, using reserves to balance the budget may be considered. However, this should only occur in the context of implementing a plan to return to structural balance, replenish fund balance, and ultimately remediate the negative impacts of any other short-term balancing actions that may be taken. Further, the plan should be clear about the time period over which returning to structural balance, replenishing reserves, and remediating the negative impacts of balancing actions are to occur.

The 2019 Adopted General Fund Budget is structurally balanced due to identifying efficiencies for service and focusing on a results driven budget. The budget team also took an inquisitive look at grant funding and utilized it where necessary to purchase capital assets for the City's Fire Department or rehabilitation of aging fire stations. A cautious, optimistic eye will focus on the 2019 General Fund budget comparing it to actual expenditures and revenues, and recommendations will be made to City Council throughout the year.

2019 General Fund Revenues



2019 General Fund Expenditures



Special Revenue Funds - \$35.80 million

Special Revenue Funds include a variety of funds for which revenue can be used for a specific purpose such as grants, certain fee-based services, debt service, and capital improvements.

Hamilton Capital Improvement & Debt Service Fund -- \$13.99 million

This fund receives 10.0% of the City's income tax revenue pursuant to ordinance. This fund pays for General Obligation debt service and capital acquisition/projects for mostly General Fund Departments. Major capital projects include:

- General, Special Appropriations
 - \$6.50 million for Champion Mill Sports Complex
 - \$922,000 (of which \$560,000 is grant funded) for Hamilton Beltline Phase I
 - \$171,000 for Pyramid Hill parking lot purchase
- Hamilton Fire Department (\$640,000 from CDBG Funds)
 - \$300,000 for Refurbished Engine
 - \$170,000 for squad remount
 - \$170,000 for HFD station improvements
- Hamilton Police Department
 - \$358,000 for HPD vehicles (includes \$28,000 from Justice Assistance Grant fund)
 - \$20,000 for Police training range
- Public Works
 - \$175,000 for dump truck replacement

Refuse Fund -- \$4.84 million

The Refuse Fund obtains its revenue from the monthly refuse fees collected from City homeowners and businesses for refuse and recycling services. The major portions of these services are contracted out by the City to a third party, and approximately 75% of the fees collected are used to pay for this contract. The remaining 25% is used to fund internal refuse collection operations. Major items adopted:

- \$279,000 for Quick Strike Team operations
- \$15,000 for John Deere gator w/cab & heat for the Quick Strike Team

Stormwater Management Fund -- \$4.23 million

The Stormwater Management Fund is used to account for planning, construction, operation and maintenance of the City's various stormwater management devices and infrastructure. Revenues consist of stormwater fees based on the impervious area of an Equivalent Residential Unit (ERU). Major items adopted for 2019:

- \$0.70/ERU increase to support future capital projects and equipment
 - Implement 2-year rate plan on January 1, 2019
 - Current rate: \$3.60/ERU
 - Increase supports future capital projects and equipment
- \$1,500,000 for Champion Mill Sports Complex
- \$300,000 for Annual Concrete Repair and Resurfacing Program
- \$250,000 for emergency storm sewer repairs
- \$250,000 Tabor Lane drainage project

Public Safety/Health Income Tax Fund -- \$3.41 million

This fund receives 12.5% of the City's income tax revenue pursuant to ordinance. The entire amount is expended back into the General Fund as reimbursement for Public Safety and Public Health expenditures (less refunds).

Street Maintenance Fund -- \$3.18 million

The Street Maintenance Fund receives its revenues from the gasoline tax that is levied and controlled by the State of Ohio along with the City's municipal motor vehicle license tax of \$20 per vehicle registration from owners who reside within the city limits. The revenues support street construction, maintenance and repair. Capital items adopted for 2019 are:

- \$12,000 for water barriers for community events

One Renaissance Center (ORC) Fund-- \$2.65 million

This funds used to account for all revenues and expenditures associated with the City-owned office tower known as One Renaissance Center:

- \$500,000 for roof replacement

Hamilton Municipal Court Capital Improvement Fund -- \$86,000

This fund obtains its revenue from certain fees imposed by the Hamilton Municipal Court on cases and is used for various capital improvement needs related to the court. Major adopted items for 2019:

- \$20,000 for replacing court sound systems

2019 Budget in Brief Cont.

Capital Projects Funds - \$7.86 million

The City of Hamilton allocates capital planning dollars in our Capital Projects Funds. These funds receive revenues from various sources, including grants, special assessments, TIFs, RIDs that are earmarked for specific projects.

Infrastructure Renewal Program Fund -- \$2.60 million

The Infrastructure Renewal Program Fund is used to finance professional services and construction related projects managed by the Department of Engineering. Sources and revenues include Residential Incentive Districts (RID), Tax Increment Financing Districts (TIF). Both RID's and TIF's are a component of real estate taxes from improvements in those districts. Also, one-third of the kWh tax associated with electric usage by the end user is used for streets. The Permissive License Plate Tax and local, state, and federal grants are also used. Major items adopted for 2019 are:

- \$1.2 million (ODOT Grant) for Main-Millville-Eaton intersection
- \$400,000 for Annual Concrete Repair and Resurfacing Program
- \$175,000 for Symmes Road paving (Partner Project with City of Fairfield)

Special Assessments Fund -- \$1.84 million

The Special Assessments Fund is used to support the construction of concrete curbs, sidewalks, and drive approaches on properties which abut streets resurfaced as part of the Annual Concrete Repair and Resurfacing Program. Major projects adopted for 2019 include:

- \$600,000 for the Annual Concrete Repair & Resurfacing Program

Champion Mill Sports Complex TIF Fund (356) --

\$1.10 million

Capital project/Tax Increment Financing (TIF) Fund used to prepare the Champion Mill Sports Complex site for the Sports Complex project development.

- Contractual services, property acquisition, public infrastructure improvements, and other related expenditures to the Champion Mill Sports Complex project
 - These expenditures will be reimbursed with proceeds from permanent financing and/or sale of capital assets.

Enterprise Funds - \$213.40 million

The Enterprise Funds account for business-type activities within the City where the cost of providing services to the public are financed or recovered primarily through enterprise user charges. The City of Hamilton has six enterprise funds, four of which make up the City's self-supporting Department of Infrastructure. The other two enterprise funds, which are not self-supporting currently, include the Golf Fund and the Parking Fund. Although these two funds are not independent and require some support from other funds, these funds meet the GFOA's criteria to be considered Enterprise Funds.

Utility Operations -- \$211.70 million

Electric Utility Funds - \$140.03 million

The assorted Electric Utility Funds are used to account for the various revenues and expenses related to operating the City's Electric Utility. The City of Hamilton has individual Electric Utility funds to account for the revenues and costs associated with certain activities such as primary utility operations, debt repayment, and capital improvements.

- 2% rate increase effective February 1, 2019
 - \$0.29/month increase (residential)
 - 5-year Rate Plan: 2019-2023
- \$12.00 million for substation land & equipment
- \$3.50 million for Champion Mill Sports Complex
- \$1.71 million for Greenup improvements (51.4% City share)
- \$850,000 for pole replacements

Water Utility Funds - \$25.52 million

The assorted Water Utility Funds are used to account for the various revenues and expenses related to operating the City's Water Utility. The City of Hamilton has individual Water Utility Funds to account for the revenues and costs associated with certain activities such as primary utility operations, debt repayment, and capital improvements.

- Step 5 of 5-year Rate Plan effective January 1, 2019
 - \$1.37/month increase (residential)
- \$3.52 million (OPWC loan) for Highland Park water main replacement
- \$2.66 million (OPWC loan) for N. Third Street water main replacements
- \$432,000 for Champion Mill Sports Complex

Natural Gas Utility Funds – \$23.70 million

The assorted Gas Utility Funds are used to account for the various revenues and expenses related to operating the City's Natural Gas Utility. The City has individual Gas Utility Funds to account for the revenues and costs associated with certain activities such as primary utility operations, debt repayment, and capital improvements.

- 5% base rate increase effective December 1, 2018
 - \$1.29/month increase (residential)
 - Step 2 of 2-year Rate Plan
- \$720,000 for Enterprise Park loop
- \$720,000 for Taft Place main replacement
- \$150,000 for Champion Mill Sports Complex

Wastewater Utility Funds - \$22.44 million

The assorted Wastewater Utility Funds are used to account for the various revenues and expenses related to operating the City's Wastewater/Water Reclamation Utility. The City of Hamilton has individual Wastewater Utility Funds to account for the revenues and costs associated with certain activities such as primary utility operations, debt repayment, and capital improvements.

- Implement Step 4 of 5-year Rate Plan July 1, 2019
 - \$1.0/month increase (residential)
- \$2.60 million for Corwin Avenue sewer replacements
- \$966,000 for force and gravity sewer replacements
- \$541,000 for Champion Mill Sports Complex
- \$400,000 for manhole replacements

Other Enterprise Funds

Golf Fund – \$1.15 million

The Golf Course Fund accounts for all revenues and expenditures for the Twin Run and Potter's Park municipal golf courses. Primary sources of revenue for the golf courses include green fees (\$245,000), golf cart rentals (\$140,000), and concessions (\$90,000).

Parking Fund - \$545,841

The Parking Fund accounts for revenues and expenditures associated with the operation of City-owned parking facilities.

- \$75,000 for Parking Enforcement Officer
- \$55,000 for auto teller machine upgrade at McDulin Garage

Internal Service - \$11.57 million

Central Services Fund - \$8.60 million

The Central Services Fund is used to account for revenues and expenditures associated with interdepartmental costs of certain goods and services. The operations of the Economic Development, Strategy and Information, Resident Services, the City's Storeroom, and various shared functions between the City's Infrastructure Department are budgeted within this fund.

Fleet Maintenance Fund - \$2.37 million

The Fleet Maintenance Fund is used to account for revenues and expenditures associated with the maintenance of the City's motor transport equipment by the Fleet Maintenance Division of the Department of Public Works.

Trust and Agency - \$91,000

Unclaimed Monies Fund - \$90,000

The Unclaimed Monies Fund accounts for checks disbursed by the City that were never cashed.

Benninghofen Trust Fund - \$1,000

The Benninghofen Trust Fund accounts for investment revenues received and expenditures made from a charitable bequest made to the City by the Benninghofen family for the purpose of supporting those in need. The bequest may only be used to generate investment income.

Fiscal Policies

City of Hamilton leadership developed a dynamic policy creation process to assist in organizational decision-making. These policies provide guidelines for short- and long-term planning activities to reach major goals and objectives. The policies also establish direction to guide the analysis, evaluation, and reporting of financial activities. The overall mission in setting budget and financial policies is to give City management the tools necessary to improve the financial condition of the city for its citizens and other stakeholders. The following financial policies and goals are based upon Resolution 2012-6-25 adopted by City Council on June 13, 2012. In 2019, the Finance Department will submit a proposed policy update to City Council.

Budget Development Principles

The annual budget development process emphasizes budget policy review, budgetary education, and citizen involvement. The following principles guide the development of the City's budget:

- The City will adhere to sound financial planning and management principles when developing the budget.
- The City strives to align the budget with the approved strategic plan.
- The City encourages community participation in budget development.
- The City will annually balance the budget.

Balanced Budgeting

The City utilizes the State of Ohio's definition of a balanced budget which requires that each fund's beginning-year cash balances plus the fund's projected annual revenues are equal to the annual expenditure appropriation of each fund. However, the City's ultimate goal is to achieve a structurally balanced budget by ensuring that expenditures are equal to or less than the amount of revenue projected for each budget year.

The 2019 General Fund Adopted Budget is structurally balanced. Achieving a structurally balanced budget demonstrates the City's ability to prudently manage expenditures over the past several years to bring expenditures down to a sustainable level. The City conservatively estimates income tax revenues will trend closely with 2018 levels due to legislative changes included in House Bill 5 (H.B. 5) and our partnership with City of Cleveland Central Collection Agency (CCA). Income tax revenues are expected to grow slightly at 1.00% in 2019.

Accomplishment: Implemented budgeting plan in 2018 to present a structurally balanced budget in 2019 and accumulated \$1.70 million in reserves in the Economic Budget Stabilization Fund.

Accomplishment: In 2018, \$1.21 million was transferred in to the Economic Budget Stabilization Fund.

Accomplishment: The City has developed 5-year projections for the General Fund and other significant funds.

Goal: Continue to develop and consistently update each fund's 5-year projections, allowing administration to properly plan for the future as the City heads into each budgeting cycle.

Budget Development

The City Manager's objective is to encourage the development of a budget that will make the City organization leaner, more efficient, and inclusive, while maximizing resources for infrastructure maintenance, neighborhood investment, capital investment, and economic development. To this end, budget development policies include:

- Ensure commitment to maintaining the City's infrastructure. The capital budget should provide adequate funding for infrastructure and other ongoing maintenance with emphasis on streets, high visibility assets, and our City fleet, including public safety vehicles and equipment.
- Prepare a mid-year Budget Monitoring Report to provide the City Council with the status of the City's Budget as of June 30 of every year. This report shall be presented to City Council no later than August 15.
- Utilize the City's resolution R2012-6-25 to maintain General Fund operating reserves at no less than 10% of annual expenditures for any given year. If the General Fund reserves rise above 16% of General Fund revenues at calendar year-end, the amount over 16% will be transferred into the Economic Development Capital Projects Fund and/or the Economic Budget Stabilization Fund, which can be expensed only through special action by City Council per resolution R2012-6-25.

In accordance with Hamilton City Council resolutions, fund balances are used only when absolutely necessary and only with the approval of City Council.

Goal: Prepare reports to provide at Finance Committee meetings in April, August, October, and January. These meetings will be open to the public.

Goal: Continue to utilize OpenGov as a financial transparency tool to engage the public in the budget process along with providing City Council and management a useful financial tool on an ongoing basis.

Accomplishment: The City continues to utilize the OpenHamilton portal, powered by OpenGov, as a transparency tool for the City's stakeholders. In 2018, the Department of Strategy and Information implemented the resident portal My Hamilton, a transparency performance dashboard that dynamically displays the city's non-financial statistical information.

Revenues

The following are the revenue policies of the City of Hamilton:

- Estimate annual revenues by a conservative, objective, and analytical process.
- Follow an aggressive policy of collecting revenues due. Delinquent Income Tax and EMS (Emergency Medical Service) collection accounts are turned over to the Ohio Attorney General's Office.
- Levy taxes and/or fees approved by City Council as specified in the City Charter, or as authorized under the laws of the State of Ohio, to generate revenue for service delivery and capital improvement purposes.
- Review license and fee charges regularly to ensure competitiveness with other jurisdictions and to avoid negative impacts on economic development.
- Continue to receive intergovernmental revenues from State, Federal, and other sources. However, the City is not obligated to continue financial support for non-City funded programs and projects after non-City funding has lapsed, except as agreed to as a condition of acceptance of intergovernmental revenues.
- Income tax is 2.0% of earnings from residents, non-residents who work in the City, and corporations located in the City. It is divided into three components:
 - General Fund: 1.55%
 - Health & Public Safety: 0.25%
 - Capital & Debt: 0.20%

Goal: Accurately estimate annual revenues and plan related financial activity accordingly. Also, diligently pursue any other revenue opportunities that may exist.

Utility Rates

- Develop and maintain a forward-looking 10-year financial forecast, as mandated by the utility bond indentures, for each utility system.
 - This 10-year financial forecast must be reviewed and updated on a semi-annual basis by utility management.
 - The indentures require that the utility rate consultants recommend target fund balances and review and concur with projected revenues, operating expenses, capital improvement expenses, and proposed short- and long-term financing plans.
 - All utility budgets shall comply with the latest available 10-year financial forecast.
- Present the results of the semi-annual 10-year financial forecast update to the Public Utility Commission (PUC) for review.
 - Following the PUC presentation, the updated 10-year financial projections are presented to City Council. City Council sets all utility base rates. Any base rate change requires Council action and formal legislation.
 - Utility rates must meet the operating, capital, and debt service requirements for the utility funds.
 - In addition, utility rates are set to achieve year-end fund balance targets recommended by the utility rate consultants.
- Establish several Rate Riders approved by Council through ordinance or as required by the bond indenture. These Rate Riders provide for administrative changes to utility rates in order to produce sufficient revenue for specified special purposes.

Goal: To provide the citizens/owners of the utility systems and the utility customers with affordable and stable utility rates, which are competitive with the surrounding communities in Southwest Ohio.

Fiscal Policies Cont.

Expenditures

The following are the expenditure policies of the City of Hamilton:

- Estimate annual expenditures by a thorough, objective, and analytical process.
- Budget General Fund expenditures at a level not exceeding General Fund revenues for a given calendar year.
- Project expenditures based upon outcomes that fit into the City's strategic plan framework.
- Account for various pay types and benefits in separate budget accounts to provide a richer database by which future budgeting decisions and analysis can occur and so personnel cost information can be easily obtained for use inside and outside of the organization.
- Annually analyze contracted professional services to determine the level of need for ongoing services, as well as whether the intended outcome of the contract can be attained in a cost-effective manner.
 - Annual contract professional services budgets will be the sum of estimated contract amounts.
 - Contract professional services will be budgeted based on needs of the City in fulfilling its mission in the most efficient manner, and not because of personal preferences, relationships, or past practices.
- Develop budget for consumable supplies and materials, whenever possible, based on projected services to customers and production estimates rather than by using a simple incremental approach.
- Procure and purchase within the parameters of state laws, ethics, and prudent financial practices.
- Recommend to City Council mid-year any corrective action if expenditures are in danger of exceeding revised revenue estimates during to remedy the imbalance. Such corrective actions may include, but are not limited to, the following:
 - Staff reductions
 - Staff furloughs
 - A general freeze on purchasing
 - Blanket budget reductions
 - Tightened budget control measures
 - The use of nonappropriated fund balances
 - Request of Council to allow the use of certain reserves

Goal: Identify structural imbalances as early as possible and communicate them to the Finance Committee.

Investment

The following are the investment policies of the City of Hamilton:

- Comply with all federal, state, and local statutes that govern investment of public funds.
- Minimize credit risk and interest rate risk by diversification of investments by type with independent returns and with various financial institutions to preserve capital and protect the principal.
- Prioritized Investment Objectives:
 - **Safety:** Primary objective is to preserve capital and protect the principal in the overall portfolio within the context of various risks by diversifying investments by type and by financial institution and by limiting investments to safest types with pre-qualified institutions, brokers and advisors and third party safekeeping.
 - **Liquidity:** Provide adequate liquidity to meet all operating obligations that can be reasonably anticipated and structure the portfolio with diversified maturities so that maturities match cash needs.
 - **Return:** The objective is to attain a benchmark rate of return through budgetary and economic cycles, considering the City's safety and liquidity needs.

Accomplishment: Due to prudent investment strategies, the City earned \$1,031,282 in interest income for 2018.

Goal: Invest interim public funds to achieve the maximum preservation and security of funds, meet daily cash flow needs, and, after meeting these objectives, achieve the highest return.

Goal: Update city investment policy in 2019.

Capital Budget

The following are the capital budgeting policies of the City of Hamilton:

- Develop a five-year Capital Improvement Program and update it on a quarterly basis.
- Coordinate development of the Capital Improvement Budget with development of the operating budget.

Goal: Develop 5-year projections, allowing administration to properly plan for the future.

Accomplishment: Continued maintenance and improvement of the 5-year Capital Improvement Funds projections to further assist City administration in planning future City operations and infrastructure needs while investing in the community.

Operating Budget

The City of Hamilton's operating budget policies are outlined below:

- Pay for all current expenditures with current revenues. Fund balances are used only when absolutely necessary, and only with the approval of City Council.
- Provide for adequate maintenance and repair of capital assets and for their orderly replacement in the budget.
- Protect against catastrophic losses through a combination of insurance and self-insurance funded programs.
- Empower department heads to be responsible for overseeing the execution phase of their budgets.
- Maintain a budgetary control system for budget adherence.
- Make purchase requisitions only in compliance with the budget. In the event that a potential budget shortfall is identified, every effort should be made to identify offsetting surplus amounts so net departmental spending will not be increased unless absolutely necessary.
- Maintain and update the budget throughout the execution phase, not only to adjust for additional necessary spending, but also to reduce over-budgeted account budgets as they are identified in order to discourage overspending and provide an accurate reference for future budgets.

- Initiate all purchases with a purchase requisition, except in the case of an unforeseeable emergency, and have an approved purchase order in place prior to the transaction.
 - This policy creates a formal obligation of the City, encumbering the required funds against a budgeted account.
 - An unforeseeable emergency is defined as an irregular, unplanned condition where a delay in procurement would cause an additional cost, an inability to meet a critical deadline, or negatively impact customer service.
 - Requisitions, except those resulting from an unforeseeable emergency, will not be processed after purchase order cut-off after the close of November. This cutoff is necessary for year-end processing, but also helps curb late, unnecessary spending patterns.
- All departments and auxiliaries will comply with the adopted budget.
 - Budget compliance is among the first order criteria by which managers make transaction approval decisions.
 - There may be overriding considerations, but these must be substantial, compelling, and defensible.
 - Periodic financial reports, which compare actual performance with the budget, will be available online for budgetary review by the department/divisions and the general public.

Goal: To budget for regular operations and maintenance while simultaneously preparing for potential challenges without compromising future fiscal health.

Debt Service

- Confine long-term borrowing to capital improvement projects.
- Repay debt within a period not to exceed the expected useful life of the project when financing capital projects with issued debt.
- Evaluate issuing debt and pay-as-you-go financing to maintain flexibility for the future.
- Continually seek to maintain and improve our current bond rating to minimize borrowing costs and to ensure that access to credit is preserved.
- Follow a policy of full-disclosure on financial reports and official statements.

Goal: To issue and service debt in a responsible, effective way to improve City operations, encourage fiscal transparency, and maintain a positive bond rating

Fiscal Policies Cont.

Risk Management

- Competitively procure commercial liability and property insurance each year after an in-depth review process. This process evaluates the cost and benefits of various levels of coverage among policy options, ensuring that the City maintains adequate coverage to mitigate potential risks at a reasonable cost to taxpayers.
- Limit liability exposure whenever possible by utilizing waivers and/or hold harmless agreements and by exercising statutory immunity whenever appropriate.
- Acquire employee health and life insurance by virtue of a Health Benefits Committee comprised of representatives from various employee groups and administration.
- Maintain workers' compensation coverage for workplace injuries and will budget appropriate annual resources to cover premiums and potential claims. A reserve fund has been established (Central Benefits Fund) and is maintained with the purpose of mitigating the financial risk associated with claims.

Budget Adoption

The City of Hamilton's annual budget is adopted through a process that begins with a compilation of information and forecasts prepared by the Finance Department through collaboration with various departments, the City Manager, and the Finance Committees. This information is presented to City Council Members in a public forum with members from the local press invited at a series of Finance Committee meetings in October and November. In late November or early December, Council action is sought to formally adopt the budget for the upcoming year. The adoption is done at two separate Council meetings; the first meeting is a Public Hearing where the budget is presented and members from the community can weigh in with their input. The second reading at a separate Council meeting requires a formal vote and majority of Council to pass and adopt the budget for the upcoming calendar year.

Budget Formulation and Basis of Accounting

This budget document is a reflection of budget policies, strategic goals, departmental operating plans, and Council modifications. The spending plan, while cognizant of the economic outlook in 2019, provides funding for core services, desired programs, critical needs, equipment replacement, and facility and equipment upgrades.

The City of Hamilton utilizes a budgetary basis of accounting and budgeting rather than the generally accepted accounting principles (GAAP) approach of modified accrual accounting. The City of Hamilton accounts for transactions on a cash basis, with revenues and expenditures recorded when they are received or paid in cash. Additionally, encumbrances are recorded as the equivalent of expenditures. This is different than the GAAP practice of modified accrual accounting in which revenues are recognized when they are both measurable and available, and expenditures are recorded when liabilities are incurred.

City Debt

Overview

The City of Hamilton has an outstanding debt of \$159,971,530 as of December 31, 2018. This debt consists of the following:

General Obligation Bonds	\$15,355,000
Special Assessment Bonds	\$305,000
Utility Revenue Bonds	\$107,625,000
Internal Notes/BANs	\$5,880,000
OWDA Loans	\$5,092,242
OPWC Loans	\$4,797,991
Income Tax Revenue Bonds	\$20,916,296

Direct Debt Limitations

The City finances major capital equipment and improvements to facilities and infrastructure based on their expected economic lives. The current relatively low interest rates make debt financing very economical and prudent compared to cash financing of the long lived capital items. The Ohio Revised Code provides that the aggregate principal amount of voted and unvoted “net indebtedness” of a municipal corporation, such as the City, may not exceed 10.5% of the total value of all property in such municipal corporation as listed and assessed for taxation and that the aggregate principal amount of unvoted “net indebtedness” of such municipal corporation may not exceed 5.5% of such value.

In calculating “net indebtedness,” the Revised Code provides that certain obligations of a municipality are not to be considered in the calculation, including self-supporting obligations, revenue bonds, and special assessment debt.

Other infrequently-issued types of obligations are also excluded from the calculation of net indebtedness. Notes issued in anticipation of bonds are excluded from the calculation of net indebtedness. In calculating net indebtedness, amounts in a City’s bond retirement fund allocable to the principal amount of bonds otherwise included in the amount of net indebtedness are deducted from the total net indebtedness of such municipality.

The Financial Statement for the City, issued on November 29, 2018, indicates that the total principal amount of voted and unvoted general obligation debt that could be issued by the City, subject to the 10.5% total direct debt limitation is \$83,471,308 and the City’s net debt subject to such limitation presently outstanding is \$15,465,000 leaving a balance of approximately \$68,006,308 borrowing capacity issuable within such limitation on combined voted and unvoted non-exempt debt.

The total unvoted City general obligation debt that could be issued subject to the 5.5% unvoted direct debt limitation is \$43,723,066 and the City’s net debt subject to such limitation presently outstanding is \$15,465,000, leaving a balance of approximately \$28,258,066 of additional unvoted non-exempt debt that could be issued by the City under such 5.5% limitation.

However, the City’s ability to incur debt in these amounts is restricted by the indirect debt limitation. In the case of unvoted general obligation debt, both the direct and the indirect debt limitations must be met.

Indirect Debt Limitations

Although the Ohio Constitution does not impose any direct restraint on the amount of debt that may be incurred by a municipality, it does indirectly impose a debt limitation on unvoted notes because of the ten-mill tax limitations and a mandatory duty to provide for the levy of taxes to pay bonded debt. The two constitutional provisions operate as a debt limit on unvoted notes. In determining whether or not unvoted notes may be issued within the constitutional or indirect debt limit, the outstanding unvoted bonded indebtedness of all overlapping political subdivisions (not just the debt of the issuing municipality) must be considered. The Ten-Mill Certificate, certified in August 2018 by the Butler County Auditor, indicates that the total millage required for all unvoted general obligation debt is 3.7985 mills, of which 1.2552 mills are attributable to the City, leaving 6.2015 mills of unused debt capacity under the indirect debt limitation of the City and its overlapping political subdivisions for the issuance of additional unvoted general obligation debt.

Overlapping Debt

The net overall debt for the City and its overlapping subdivisions, as of December 14, 2018, is set forth below.

Hamilton Debt and Overlapping Debt*

Net Debt	\$11,025,000
Per Capita Net Debt	\$178
Net Debt as a % of Tax Valuation	1.39%
Net Overlapping Debt (all political subdivisions)	\$79,111,602
Per Capita Overlapping Debt	\$1,274
Overlapping Debt as a % of Tax Valuation	9.95%

*Source: Ohio Municipal Advisory Council (OMAC)

City Debt Cont.

General Obligation Bonds

General Obligation (GO) bonds allow municipalities to borrow money to fund capital improvements and infrastructure. Repayment of GO bonds is guaranteed by the “full faith and credit” of the City.

Special Assessment Bonds

Special Assessment bonds are issued to finance sidewalk, curb, and gutter improvements for property owners. The special assessment revenues collected from property owners are used for the principal and interest payments.

Debt Retirement Fund

The Debt Retirement Fund accounts for the accumulation of resources for and the payment of general long-term debt, principal and interest, and associated costs. Refer to the schedules on the next page for the City’s outstanding debt and the scheduled principal and interest payments in 2019.

Bond Anticipation Notes

Under Ohio law, notes, including renewal notes, issued in anticipation of general obligation bonds may be issued up to a maximum maturity of 20 years from the date of issuance of the original notes (except for notes issued in anticipation of special assessments, for which the maximum maturity is 5 years). Any period in excess of 5 years must be deducted. Portions of the principal amount of such notes must be retired in amounts at least equal to and payable not later than principal maturities that would have been required if the notes had been issued at the expiration of the initial 5-year period.

Income Tax Revenue Bonds

In 2017 the City refunded the 2011 Various Purpose LTGO Bonds, the 2015 LTGO Private Placement Bonds, and issued the 2017 Bank Placement New Money Bonds for Special Assessment and Golf Course related improvements. These private placement issuances were pledged with income tax revenues versus a General Obligation pledge. This allowed the City flexibility on issuing debt on future projects and opportunities in the upcoming years.

Utility Revenue Bonds

Revenue bonds are secured by the issuer pledging specific revenues either from the projects being financed and/or other dedicated revenue sources such as franchise fees or utility service revenue. The City’s revenue bonds are issued to pay for capital equipment and improvements to City’s Gas, Electric, Water and Wastewater systems.

The Utility Systems account for debt requirements during their budgeting process. At least semi-annually, each of the utility operations update their 10-year forecast for revenues, expenses, debt service, capital improvements, and financing needs. Debt service calculations are incorporated into the rates of each of the utility operations, either within the base rates or separate riders. As contained within the individual bond indentures, the City’s utility rates must cover the debt service while maintaining the required financial ratios within the indentures. The Coverage Ratio is closely monitored for each of the utility operations.

In late 2017, the City issued General Obligation Notes, Series 2017 for the Water, Electric, and Wastewater utility systems. This issuance allowed the City to take advantage of federal legislation that permitted municipalities to advance refund bonds before the call date. Legislation proposed by the federal government became law December 2017 eliminated any advance refundings after December 31, 2017. The City refinanced the notes with Utility System Revenue Bonds (one for each specific utility) early in 2018 to take advantage of favorable interest rates. This transaction net of fees will provide an approximate net present value savings of approximately \$2.92 million. The refunding will be used to defease the 2009A Electric System Revenue Bonds, the 2009A Water System Revenue Bonds, and the 2011 Wastewater System Revenue Bonds. Also in 2018, Water System Improvement Revenue Bonds and Gas System Improvement Bonds were both issued for capital improvements to each system over the next 12-18 months.

OPWC Loans

Ohio Public Works Commission (OPWC) Loans are loans made to the City for local public infrastructure improvements such as roads, bridges, Water, Wastewater, and Stormwater projects. Payments are due semi-annually typically for a period of twenty or thirty years. The City has been aggressive in applying for these loans which often offer advantageous financing terms such as low or no interest over the repayment period. The City currently has three OPWC loans outstanding, one for the Wastewater Fund for improvements to the Gilmore Road Pump Station and two for the Water Fund for a water main replacement project on Pershing Avenue and SR 4 – Dixie Highway. Several other water system improvement projects funded by this loan program are underway currently and will be completed over the next couple of years.

OWDA Loans

OWDA Loans are loans made to the City for Water, Wastewater, or Stormwater capital projects by the Ohio Water Development Authority (OWDA). Debt payments are due semi-annually typically for a period of twenty or thirty years. The City has been aggressive in applying for these loans which often offer advantageous financing terms such as low or no interest over the repayment period.

The City currently has three OWDA loans outstanding, one for the Wastewater Fund for Sanitary Sewer improvements, one for the Stormwater Fund for the South Hamilton Crossing project and one for the Water Fund for the River Road water main replacement project. Several other water system improvement projects funded by this loan program are underway currently and will be completed over the next couple of years.

Hamilton's Governmental Activities Debt							Anticipated Balance
Issue Year	Description	Maturity Year	Balance Dec. 31, 2018	2019 Principal	2019 Interest	Total Debt Payment	December 31, 2019
Governmental Activities							
<i>General Obligation Bonds</i>							
2009	Various Purpose 2009 GO Bonds	2028	2,620,000	440,000	115,444	555,444	2,180,000
2009	Butler County TID - City of Hamilton Bonds*	2029	1,710,000	115,000	105,319	220,319	1,595,000
2018	LTGO Various Purpose Bonds	2048	11,025,000	230,000	388,051	618,051	10,795,000
Total General Obligation Bonds			\$15,355,000	\$785,000	\$608,814	\$1,393,814	\$14,570,000
<i>Special Assessment Bonds</i>							
2000	Various Purpose Series 2000	2020	50,000	25,000	2,900	27,900	25,000
2001	Various Purpose Series 2001	2021	195,000	60,000	11,700	71,700	135,000
2003	Shaffer's Creek Sanitary Sewer	2023	60,000	10,000	3,150	13,150	50,000
Total Special Assessment Bonds			\$305,000	\$95,000	\$17,750	\$112,750	\$210,000
<i>Private Placement Bonds: (Income Tax/Special Assessments)</i>							
2017	Income Tax Refunding 2015 Bank Loan	2035	8,366,940	388,028	245,697	633,726	7,978,912
2017	Income Tax New Money SA Bank Loan	2023	835,633	162,997	22,838	185,835	672,635
2017	Income Tax New Money Golf Course Bank Loan	2035	167,235	7,756	4,911	12,667	159,480
2017	Refunding 2011 LTGO Building Bonds	2026	9,915,722	1,152,159	224,390	1,376,550	8,763,562
2017	Refunding Street Improvement 2011 Bonds	2026	1,630,767	190,406	36,894	227,300	1,440,361
Total Private Placement Bonds			\$20,916,296	\$1,901,346	\$534,730	\$2,436,077	\$19,014,950
<i>Other Loans</i>							
2016	Stormwater OWDA Loan - SHX	2048	3,813,300	92,099	81,223	173,322	3,721,201
Total Other Loans			\$3,813,300	\$92,099	\$81,223	\$173,322	\$3,721,201
Bond Anticipation Notes							
2018	Taxable Nontax Revenue BAN	2019	4,880,000	4,880,000	134,200	5,014,200	-
2018	Taxable Property Improvement Bond	2021	1,000,000	-	35,000	35,000	1,000,000
Total Bond Anticipation Notes			\$5,880,000	\$4,880,000	\$169,200	\$5,049,200	\$1,000,000
Governmental Debt Total			\$46,269,596	\$7,753,445	\$1,411,718	\$9,165,163	\$38,516,151

* Shows gross interest expense (45% subsidy).

Hamilton's Summarized Debt Activities		
	Balance	Payment
Government Debt Total	46,269,596	9,165,163
Business-Type Debt Total	113,701,934	9,545,604
Total Debt	\$159,971,530	\$18,710,767

City Debt Cont.

Hamilton's Business-Type Activities Debt

Issue Year	Description	Maturity Year	Balance Dec. 31, 2018	2019 Principal	2019 Interest	2019 Total Debt Payment	Anticipated Balance December 31, 2019
Business-Type Activities							
<i>Mortgage Revenue Bonds</i>							
2017	Gas Revenue Refunding & Improvement Bonds	2027	5,245,000	530,000	116,964	646,964	4,715,000
2018	Gas System Improvement Bonds	2038	1,720,000	55,000	71,170	126,170	1,665,000
2009	Electric Series A	2019	920,000	920,000	32,200	952,200	-
2009	Electric Series B*	2039	14,520,000	-	952,540	952,540	14,520,000
2018	Electric Refunding Revenue Bonds	2030	12,580,000	-	552,600	552,600	12,580,000
2009	Water Series A	2019	460,000	460,000	17,250	477,250	-
2009	Water series B*	2039	8,915,000	-	590,173	590,173	8,915,000
2015	Water System Imp Refunding Revenue	2044	10,890,000	300,000	456,738	756,738	10,590,000
2018	Water Refunding Revenue Bonds	2029	5,625,000	-	225,000	225,000	5,625,000
2018	Water System Imp Revenue Bonds	2048	2,965,000	55,000	107,925	162,925	2,910,000
2009	Wastewater Series B*	2039	11,170,000	305,000	717,762	1,022,762	10,865,000
2016	Wastewater Refunding	2026	7,900,000	840,000	367,913	1,207,913	7,060,000
2018	Wastewater Refunding Revenue Bonds	2041	24,715,000	715,000	908,088	1,623,088	24,000,000
Total Mortgage Revenue Bonds			\$107,625,000	\$4,180,000	\$5,116,321	\$9,296,321	\$103,445,000
<i>Other Loans</i>							
2009	OWDA Loan - Wastewater**	2030	291,530	20,221	9,312	29,533	271,309
2014	OPWC Loan - Wastewater (Gilmore Rd I)	2048	3,234,961	107,832	-	107,832	3,127,129
2014	OPWC Loan - Wastewater (Gilmore Rd II)	2048	408,562	13,619	-	13,619	394,943
2016	OWDA Loan - Water (River Rd)	2037	987,413	46,003	12,980	58,983	941,409
2016	OPWC Loan - Water (Pershing Ave)	2047	724,943	24,998	-	24,998	699,945
2017	OPWC Loan - Water (SR 4 - Dixie Highway)	2048	429,525	14,318	-	14,318	415,207
Total Other Loans			\$6,076,934	\$226,991	\$22,292	\$249,283	\$5,849,943
Business-type Activities Total			\$113,701,934	\$4,406,991	\$5,138,613	\$9,545,604	\$109,294,943
Total City Debt			\$159,971,530	\$12,160,436	\$6,550,331	\$18,710,767	\$147,811,094

* 2009 Series Build America Bonds which show gross interest expense (35% subsidy).

** 2009 OWDA Loan shows gross interest expense (3% subsidy).

The following table derived from the Statistical section of the City's 2017 Comprehensive Annual Financial Report (CAFR) shows the end-of-year Coverage Ratio from year 2012 through 2017 for each of the utility operations.

Pledged Revenue Coverage 2012-2017						
	2012	2013	2014	2015	2016	2017
Water System Revenue Bonds						
Gross Revenues (1)	\$14,798,053	\$14,656,915	\$14,965,626	\$12,602,429	\$13,130,285	\$13,483,093
Direct Operating Expenses (2)	\$10,868,974	\$10,505,666	\$9,477,829	\$9,364,217	\$10,137,417	\$11,317,676
Net Revenue Available for Debt Service	\$3,929,079	\$4,151,249	\$5,487,797	\$3,238,212	\$2,992,868	\$2,165,417
Annual Debt Service Requirement	\$2,322,567	\$2,320,492	\$2,314,717	\$2,316,840	\$2,064,721	\$2,064,373
Coverage (3)	1.69%	1.79%	2.37%	1.40%	1.45%	1.05%
Wastewater System Revenue Bonds						
Gross Revenues (1)	\$12,181,654	\$14,684,679	\$12,375,483	\$11,950,092	\$12,470,466	\$12,541,901
Direct Operating Expenses (2)	\$6,988,504	\$7,068,795	\$6,582,215	\$6,816,788	\$7,155,147	\$8,054,016
Net Revenue Available for Debt Service	\$5,193,150	\$7,615,884	\$5,793,268	\$5,133,304	\$5,315,319	\$4,487,885
Annual Debt Service Requirement (3)	\$4,853,775	\$4,901,071	\$4,852,095	\$4,844,370	\$4,846,320	\$3,991,788
Coverage (3)	1.07%	1.55%	1.19%	1.06%	1.10%	1.12%
Gas System Revenue Bonds						
Gross Revenues (1)	\$16,611,781	\$24,746,065	\$29,488,952	\$22,013,427	\$19,117,737	\$18,531,047
Direct Operating Expenses (2)	\$14,435,127	\$22,596,575	\$28,900,507	\$19,446,910	\$17,472,300	\$17,472,987
Net Revenue Available for Debt Service	\$2,176,654	\$2,149,490	\$588,445	\$2,566,517	\$1,645,437	\$1,058,060
Annual Debt Service Requirement	\$1,670,737	\$1,669,237	\$1,669,738	\$1,670,375	\$432,925	\$184,071
Coverage (3)	1.30%	1.29%	0.35%	1.54%	3.80%	5.75%
Electric System Revenue Bonds						
Gross Revenues (1)	\$62,256,537	\$60,360,176	\$62,073,277	\$64,722,757	\$66,451,995	\$71,035,797
Direct Operating Expenses (2)	\$41,468,644	\$42,282,539	\$48,620,592	\$46,586,253	\$62,051,190	\$75,464,636
Net Revenue Available for Debt Service	\$20,787,893	\$18,077,637	\$13,452,685	\$18,136,504	\$4,400,805	(\$4,428,839)
Annual Debt Service Requirement	\$14,874,641	\$14,837,797	\$15,373,471	\$15,301,211	\$2,470,584	\$2,482,759
Coverage (3)	1.40%	1.22%	0.88%	1.19%	1.78%	-1.78%
Special Assessment Bonds						
Special Assessment Collections	\$465,240	\$499,689	\$484,900	\$417,716	\$342,130	\$345,325
Debt Service						
Principal	\$205,000	\$135,000	\$140,000	\$150,000	\$145,000	\$155,000
Interest	\$75,698	\$65,498	\$58,523	\$51,078	\$43,020	\$35,153
Coverage	1.66%	2.49%	2.44%	2.08%	1.82%	1.82%

Please note that pledged revenue coverage for each calendar year is not certified until the following calendar year. It is because of this that the chart included here shows information only through calendar year 2017. Revenue coverage for calendar year 2018 will be certified in 2019 and included in future financial reporting documents as appropriate.

Hamilton Highlight | Debt Table

The Interactive City Debt Table is a dynamic table that allows users to see various debt-related schedules with the click of a button. Users are able to view the annual principal, annual interest, total annual debt service, and the year-end outstanding principal balance all of the debt issued by the City. By simply changing the values of the cell in the table at the top of the interactive or interest rate worksheets you can quickly see the numbers in the dynamic table update and display the desired information.

A user can also click on any of the debt descriptions to see the full details of the debt. These titles, such as “2003 Road Improvement LTGO Bonds” under Hamilton Capital Improvement Debt Service Fund, are linked. By clicking this title, you will be directed to the worksheet that corresponds to the 2003 Road Improvement debt.

Each debt issuance has its own unique worksheet within the workbook. The Interactive Table and Interest Rate Table are populated using various Excel functions that draw from other worksheets in this Excel workbook. A worksheet is one of the “tabs” seen at the bottom of the Excel window. A workbook is the actual combined file that contains all the worksheets. In each tab or worksheet supporting information on the issuance is available via link in merged cells K2:L4. A scanned PDF copy will open with the supporting schedule that will usually come from the “Final Pricing” obtained from the bond underwriters. There is also a link directly below the scanned PDF that will take the user back to the interactive table tab they were viewing previously.

The Interactive City Debt table offers an efficient and effective way to gain a better understanding of the City’s current debt structure in all of our funds. Sharing this table both with the City’s internal and external users leads to greater transparency with our financial information and allows all stakeholders throughout the City to have a more accurate picture of the City’s current and future financial position. A future upcoming launch of the City’s OpenGov site will only add to our goal of financial transparency.

Explore for yourself

View and manipulate our comprehensive debt table by following the steps listed below. Please note your computer may need software like Excel and WinZip to unpack and display this spreadsheet correctly.

1) Download

<http://bit.ly/COHdebt>

2) Unzip and extract

the entire debt table folder to your computer

3) Open

the read only document

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starting with the instructions tab

2019 Budget

Budget Overview



Budget Process

The budgetary process of the City of Hamilton is prescribed by the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriation ordinance, all of which are prepared in accordance with the budgetary basis of accounting. The certificate of estimated resources and the appropriation ordinance are subject to amendment throughout the year.

All funds other than Agency Funds are legally required to be budgeted and appropriated. The primary level of budgetary control is at the fund and classification level. The two classification levels are personnel and non-personnel. Budgetary modifications may be made only by ordinance of the City Council.

As required by the State of Ohio, the annual budgeting process begins with preparation of the annual tax budget. Under the laws of the State of Ohio, the total estimated revenues and cash balances for each City fund shown in the annual tax budget is the maximum amount that may be appropriated for each fund in the upcoming year.

The Director of Finance submits an annual tax budget for the following calendar year to the City Council by July 15 of each year for consideration and passage. The adopted tax budget is submitted to the County Auditor, as Secretary of the County Budget Commission, by July 20 of each year for the period spanning January 1 to December 31 of the following year.

The Butler County Budget Commission reviews estimated revenue and determines if the budget substantiates a need to levy all or part of previously authorized taxes. The Budget Commission then certifies its actions to the City by September 1 of each year. As part of the certification process, the City receives an official certificate of estimated resources stating the projected receipts by fund. Prior to December 31, the City must revise its budget so that the total contemplated expenditures from each fund during the ensuing calendar year do not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriations measure. On or around January 1, the certificate of estimated resources is amended to include any unencumbered fund balances from the preceding year. The certificate may be further amended during the year if a new source of revenue is identified or if actual receipts exceed current estimates.

Soon after the annual tax budget is submitted to the County Auditor, the Finance Department sends budget instructions to each City department requesting completion of a budgetary plan that considers the current fiscal environment of the City. Each department is required to submit completed budget forms to the Finance Department. The responses submitted by the departments describe personnel requirements and other annual costs departmentally and divisionally. The total amount requested by each department and division must not exceed the total departmental and divisional cost established in the City's Multi-Year Financial Plan and the tax budget. The Finance Department's Budget & Evaluation Division utilizes position control and budgeting tools and analytics to gain actionable insights to soundly structure the City's budget.

When budget requests have been received, the City Manager and the Finance Department review each request during work sessions with each executive director and their department heads. After concurrence by the City Manager, the preliminary budget is prepared for detailed discussion with the Finance Committee. The Finance Committee completes its work in October and November and the adopted budget is presented to the City Council in the form of an appropriation ordinance. The City Council passes the appropriation ordinance and the budget takes effect on January 1 of the new year.

Amendment Process

Under statutory requirement of Ohio Revised Code Section 5705.40, any appropriation ordinance or measure may be amended or supplemented, provided that such amendment or supplement shall comply with all provisions of law governing the taxing authority in making an original appropriation and that no appropriation for any purpose shall be reduced below an amount sufficient to cover all unliquidated and outstanding contracts or obligations certified from or against the appropriation.

Amendments to the budget as well as supplemental appropriations throughout the year must be approved by Hamilton's City Council.

Public Engagement

Several opportunities for public input characterize the budget preparation and adoption process. Throughout the year, including prior to the formal budgeting process, various public interaction opportunities are provided to learn of citizen preferences for new initiatives and identify needs within the community. Several public meetings and events with the City Manager are held within various areas of the community to identify funding priorities and provide information about ongoing and annual projects. Additionally, all Finance Committee Meetings, which include representatives of City Council and executive leadership, are open to the public. These meetings provide an opportunity for in-depth discussion of the current year's budget as well as the financial plan for the City of Hamilton in the upcoming year.

The City Manager and the executive team make specific, detailed budget presentations at regular City Council meetings to inform the public, as well as City Council, and share comprehensive information about budgeting priorities for the coming year. Presentations, which outline new initiatives and projects, are available online through the City's website and are shared via the City's active social media platforms. Local news sources, which report in print and online, are also provided copies of budgetary presentations and regularly attend Council meetings, offering coverage of priority projects and further disseminating information about budgeting priorities.

Verbal and written staff reports are also regularly provided at City Council meetings and are included in the City Council agenda accessible online from any computer. In 2015, the City partnered with OpenGov to launch a financial transparency tool for citizens, City Council, City management, and employees to gain detailed information about the City using a dynamic display of graphs and tables. View the 2019 Adopted Budget online at <https://hamiltonoh.opengov.com/transparency>.

Financial Plan

The City's annual budget process is governed by the City's Multi-Year Financial Plan. The Financial Plan is a financial forecast that is continually updated as situations and economic conditions change. The forecast covers anticipated revenues, personnel changes, and total estimated expenditures for the current year as well as projections for the next four years. Revenues are categorized by major category and by fund. Revenue projections are based on historical data and trends as well as current economic conditions such as employment data, average personal income, housing market, gross domestic product, and debt. Future personnel needs and total expenditures are forecast by fund, by department, and by division, keeping in mind the City's Strategic Plan along with City Council's priorities. Current and long term goals and priorities are reviewed quarterly.

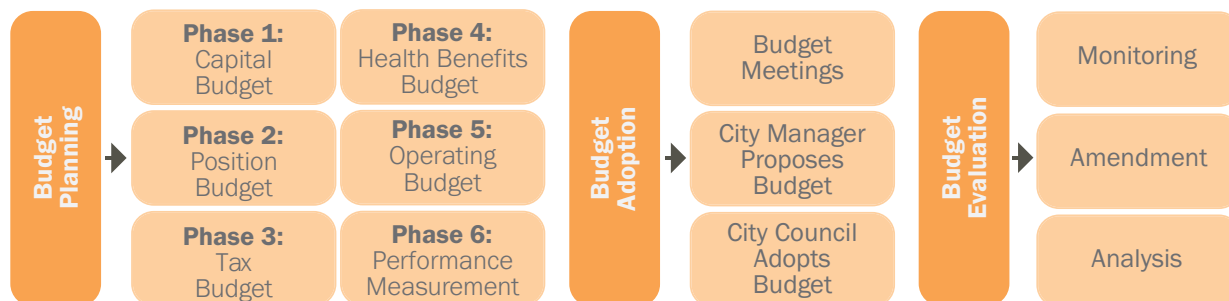
The Financial Plan serves multiple purposes including, but not limited to, illustrating the current and future financial status of the City, providing alerts when changes must be made (which allows for smoother transitions), and acting as a guideline for budgeting and long term planning.

Additionally, each of the City's four utilities has a 10-year plan created internally and reviewed by outside consultants as needed. This plan is updated semi-annually in order to maintain accurate projections.

The City of Hamilton's 2019 Budget is a plan of action that utilizes the City's financial resources to provide for the needs of the community.

Budget Process Cont.

2019 Budget Process Map



The City of Hamilton consistently works to improve upon the budget development process in an effort to enhance fiscal planning, increase governmental transparency, and further aid decision making. As previously discussed, the budget process involves the collection and compilation of financial and statistical data, weighted by environmental factors and strategic planning. The Finance Department's Budget & Evaluation Division designed the diagram above to easily describe the City's budgeting process. To the right is the City's budget timeline to chronologically highlight the workflow of the budget process and phases.

We began the 2019 budget process with workshops to help executive directors and department heads understand the parameters for budgeting and the strategic direction for the city. Official budget planning, which begins with capital, departmental position, and operating budget requests, launched in April. During budget planning and development, the Executive Leadership Team (ELT) works to align departmental needs with City goals and priorities so that all budget requests will support and further the City's expressed strategic plan and initiatives. Finance initiates this process by rolling out planning sessions in phases, setting up budget modules, and working with each executive director and department head with building out their departmental budgets.

While ELT and the Large Management Team (LMT) are working on departmental budget requests, the Budget & Evaluation Division prepares and submits the tax and health benefits budgets. The tax budget for estimated resources must be submitted to the Butler County Auditor by July 20, per the Ohio Revised Code. The health benefits budget must be submitted to the City's Employee Health Benefits Committee no later than July 15th, per City administrative directive.

After all requests are submitted to Finance and entered into our budget modules, budget meetings are held to discuss departmental needs and how budgets may need to be adjusted to fit within the scope of the City's strategic plan while addressing those needs in the most fiscally responsible manner. The Finance Department revises the budget and submits it to the City Manager and to the Finance Committee for review.

The City allows its stakeholders the opportunity to weigh in by holding several presentations of the budget prior to City Council's first reading. Citizens can request changes to and ask questions about the budget. City Council can make adjustments to the adopted budget. After adjustments are made to the budget, the City Manager presents the budget to City Council at a public hearing. When City Council agrees with the adopted budget, they move to adopt the budget. When the budget is adopted, the budget becomes effective on January 1st.

During the budget year, the Finance Department monitors the budget, processes amendments to the budget, and provides ongoing analyses of various budgeting factors.

Budget Timeline

Timeline for 2019 Budget

Date	Item
March 28, 2018	FY 2019 Budget Timeline Informational Report to City Council
April 24, 2018	BUDGET KICKOFF - PHASE I: Capital Budget Training Workshop for ELT and LMT
May 1, 2018	Submit Capital Budget Worksheets to Department Directors
June 8, 2018	DUE TO FINANCE - All Capital Budget Requests (projects and equipment)
June 29, 2018	Notice of Public Hearing in Journal News (10 days before hearing)
July 2, 2018	PHASE II: Position Budgeting Worksheets to Department Directors and Finance Initializes Position Budgeting Module
July 11, 2018	PHASE III: Director of Finance Presents Tax Budget of Estimated Resources to City Council at Public Hearing
July 13, 2018	PHASE IV: Release CM Health Benefits Budget
July 16-20, 2018	Review Mid-year Revenue/Expenditure Reports
By July 20, 2018	Submit Tax Budget of Estimated Resources to Butler County Auditor for certification
July 27, 2018	DUE TO FINANCE - All Departmental Position Rosters
July 31, 2018	PHASE V: Operating Budget Training Workshop for ELT and LMT
August 6, 2018	Establish Budget Goals and Parameters for FY19
August 10, 2018	Director of Finance Presents Mid-year Budget Performance to Finance Committee
August 13, 2018	Release operating budget instructions for all departments
August 31, 2018	DUE TO FINANCE - All preliminary operating budgets
By September 1, 2018	Butler County Auditor Certifies Tax Budget for Estimated Resources
September 3, 2018	PHASE VI: Distribute Department Organizational Information and Performance Measures Required for 2019 Budget Book Award through the GFOA
September 10, 2018	Director of Finance Presents FY19 Operating Budget Summary
September 10-28, 2018	Review and Finalize FY19 Budget
September 28, 2018	DUE TO FINANCE - Department Organizational Information and Performance Measures
October 1-31, 2018	Finance Compiles FY19 All Funds Budget
Throughout October/November	Finance Committee Reviews Proposed FY19 Budget
November 21, 2018	Notice of Public Hearing in Journal News (10 days before hearing)
November 27, 2018	DUE TO CITY CLERK Staff Report and Budget Legislation
December 5, 2018	Public Hearing and First Reading of FY19 Budget Presented to Council (First Meeting in December)
December 12, 2018	Second Reading of Budget Legislation and Adoption by Council (Second Meeting in December)
On or before January 1, 2019	Certificate of Estimated Resources amended to include unencumbered fund balances
On January 1, 2019	2019 Adopted Budget effective
By February 28, 2019	Budget Book Distributed to the Public
Throughout 2019	Budget Amendments as Necessary

Staffing

The City of Hamilton works assiduously to streamline staffing levels in each department to ensure optimal efficiency and effectiveness in executing the City's strategic plan. Over the past ten years, the City made strategic changes to how it serves the residents and businesses of Hamilton by decreasing personnel and contracting out certain services to improve quality and efficiency for our stakeholders. Uncertain economic conditions and declining state support to municipalities influenced the City's decision to judiciously cut staff to sustainable levels in 2013, as seen in the chart below.

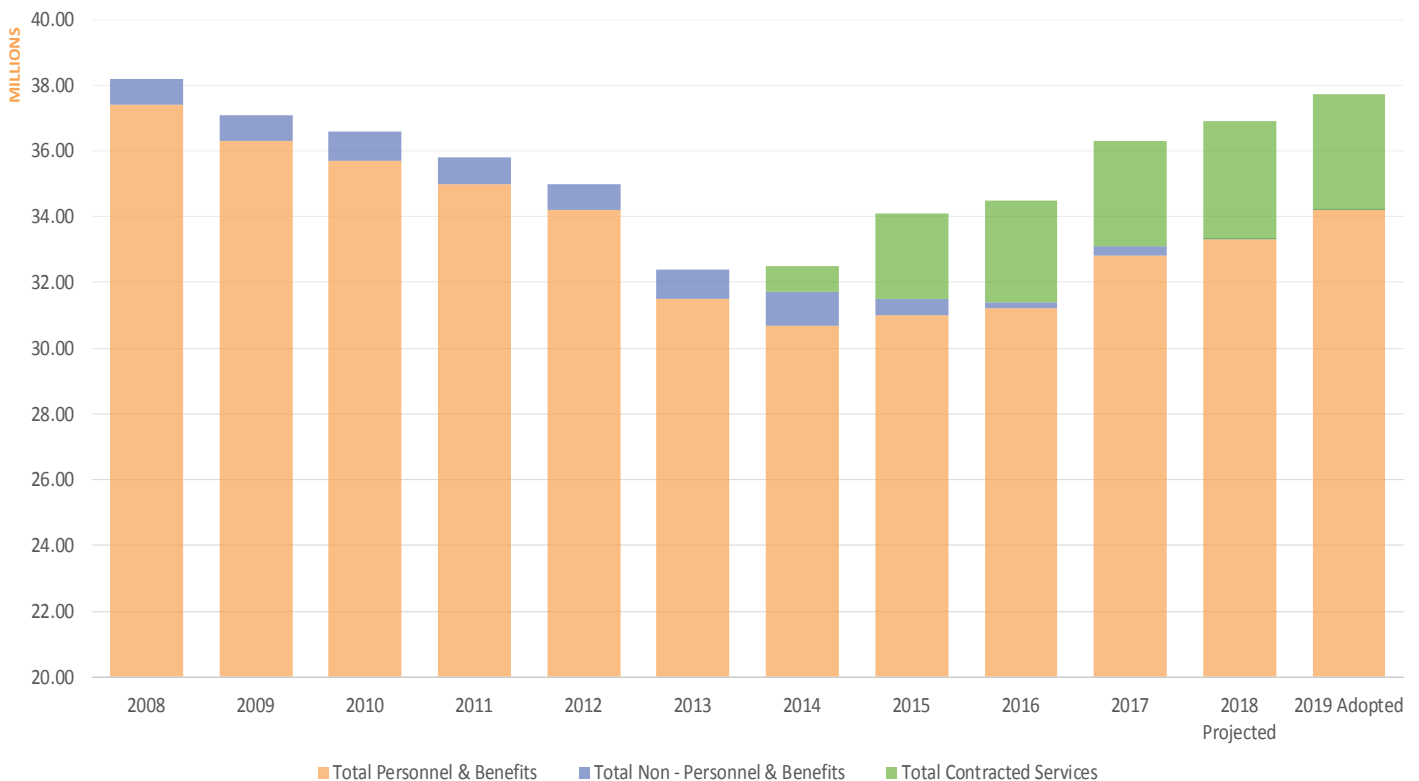
The chart below shows that 2019 Adopted Budget includes a 16.39% or \$5.3mm increase in personnel and contacted services above 2013 levels, and an increase in contracted services, due largely to contracting out our Parks system to the Hamilton Parks Conservancy, 911 Dispatch to Butler County, and the Income Tax Division in October 2017 to City of Cleveland Central Collection Agency. The 2019 Adopted Budget will be 2.17% or \$800,000 above the projected 2018 amount.

These increases are sustainable and reflect expanded, value-added City services. The City's mission to provide effective and valued services that improve the quality of life in Hamilton is the basis for investing back into the core services that are vital to supporting our residents' needs.

Contracted Services will decrease in 2019 below 2018 by 2.78% or approximately \$100,000 due to bringing our Law Department in-house effective January 1, 2019. Personnel expenditures will increase in 2019 above 2018 by 2.70% or approximately \$900,000 due to increases in public safety salaries and benefits, as defined by public safety labor agreements.

The table to the right breaks down the full-time equivalents (FTEs) by department for the 2019 Adopted Budget compared to the 2018 Adopted Budget. Additional details concerning how FTEs are budgeted by department can be found in the Department Overview section on page 63. The net decrease in FTEs budgeted for 2019 totals -21.4 FTEs below the 2018 Adopted Budget.

General Fund: Personnel & Benefits, Contracted Services, and Non-personnel & Benefits Compensation Comparison



Department/Division	2018 Adopted Budget FTEs	2019 Adopted Budget FTEs	Change from 2018 Adopted
Building	6.40	5.40	-1.00
City Manager	2.67	2.67	0.00
Civil Service	4.00	4.25	0.25
City Clerk	1.50	1.50	0.00
Customer Service	19.00	18.00	-1.00
Economic Development	9.67	9.17	-0.50
Engineering	27.50	28.70	1.20
Finance	24.50	22.25	-2.25
Fire	108.33	107.33	-1.00
Golf*	15.70	15.60	-0.10
Health	13.70	9.20	-4.50
Human Resources	4.00	0.00	-4.00
Information Technology (IT)*	6.00	7.00	1.00
Law	0.00	4.25	4.25
Meter Reading	1.00	1.00	0.00
Municipal Court	28.00	28.00	0.00
Planning	6.40	5.90	-0.50
Police	134.83	134.33	-0.50
Public Works	31.50	31.80	0.30
Resident Services*	14.30	14.40	0.10
Strategy & Information (non-IT)*	9.00	7.25	-1.75
Telecommunications	6.00	6.00	0.00
Utility Operations*	213.75	202.35	-11.40
Total	687.75	666.35	-21.4

The City calculates FTEs as follows:

Full-time employees as 1.0 FTE, and all other employee-types as 0.5 FTEs.

*In this table, Golf and Resident Services are shown independently; while in the Department Overviews on page 90, Golf is shown as a division of the Department of Resident Services. The same can be said for the Department of Strategy & Information and its Information Technology Division. Utilities employees are included in aggregate with details explained in the Department Overviews on pages 114 and 115.

FTEs for Engineering and Public Works are restated for 2018 to accurately compare the new departments that emerged from the City's 2017 reorganization.

The Department of Human Resources was dissolved in the 2019 Adopted Budget. Functions previously assigned to Human Resources will be split between the Departments of Law and Civil Service & Personnel.

Fund Classifications & Structure

What is a Fund Balance?

A fund balance, also known as a carryover balance or retained earnings, is the difference between assets and liabilities reported in a fund at the end of the calendar year.

How are Fund Balances Used?

Generally speaking, the budget for a fund during the year should balance expenditures to the amount of revenues anticipated for the period. A budget is structurally balanced when expenditures are equal to or less than the amount of revenue projected and is structurally imbalanced when expenditures surpass the amount of revenues estimated for the period. A structural imbalance requires the use of a fund balance to cover the amount of expenditures that exceeds revenues for the period. One-time expenses such as capital acquisitions or truly non-recurring activities are the appropriate use of fund balance resources. However, the fiscal climate that municipal governments have faced since the Great Recession has required the use of fund balances to cover ongoing operations.

The Government Finance Officers Association (GFOA) recommends, at a minimum, that general-purpose governments, regardless of size, maintain unrestricted fund balance in their General Fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures. The adequacy of unrestricted fund balance in the General Fund should be assessed based upon a government's own specific circumstances. The choice of revenues or expenditures as a basis of comparison may be dictated by what is more predictable in a government's particular circumstances.

The purpose of the reserve is several-fold, including to protect the City's general obligation bond rating during periods of fiscal stress and to provide available emergency funds when necessary. In accordance with Hamilton City Council resolutions, fund balances are used only when absolutely necessary and only with the approval of City Council.

In an effort to maximize resources for future infrastructure maintenance, neighborhood investment, economic development, and capital investment, the City of Hamilton's goal is to achieve reserves of not less than 10% of General Fund revenues for any given year.

Changes in Major Fund Balances

The City of Hamilton has two major funds for the 2019 Adopted Budget which includes the General Fund and the Electric Utility Fund. These funds have revenues and/or expenditures, excluding other financing sources and uses, which constitute more than 10% of the revenues and expenditures of the total appropriated budget and are denoted by the symbol '+' on pages 37 and 38.

Electric Utility Funds

In 2018, the Electric fund balance is projected to be spent down by approximately \$6.4 million. The proceeds (\$35.00 million) from the 48.6% sale of the Greenup Hydroelectric Plant to American Municipal Power, Inc. (AMP) in 2016 were used to fund electric capital to continue investing the City's electric system to ensure long-term reliability and quality service for the City's utility customers.

The existing Electric rate plan was implemented in 2015 and expires in 2018. The existing plan was designed to be base rate revenue neutral (i.e., total base rate revenue from customers was not increased over the four-year period). Furthermore, this plan excluded funding for capital and a portion of operation and maintenance (O&M) costs. As a result, the proceeds from selling 48.6% of Greenup Hydroelectric to American Municipal Power, Inc. in 2016 have been depleted year-over-year and are projected to be completely consumed by 2021. Finally, the existing plan did not include the rising costs of transmission and capacity payments that have increased over two-hundred percent (200%) since 2014.

The American Public Power Association (APPA) recommends that public utilities, as a best practice, complete a cost of service study every five years, in order to ensure that the electric rates to various customer types (e.g., residential, commercial, industrial, etc.) accurately reflect the cost to provide electric service to those broad customer categories.

City Administration began reviewing cost of service results in the fourth quarter of 2017 and first quarter of 2018. At this time, financial evaluations projected (6%) annual increases for (5) consecutive years were necessary to support ongoing O&M and capital investment. The City identified and executed a variety of strategies to reduce these rate increases including, but not limited to, bond refinancing, selling renewable energy credits, filing a revenue requirement for reactive supply and voltage control at Meldahl, eliminating Efficiency Smart, divesting seven (7) Mega-Watts (MW) of the American Municipal Power Fremont Energy Center (AFEC), securing power sales above market prices and implementing invoice cloud allowing customers to receive paperless billing.

As a result, City staff is proposing two percent (2.00%) total revenue increases from 2019 through 2023. These increases will support proactive maintenance of electric infrastructure, support \$6.00 million in annual capital improvements (approximately equal to annual depreciation), account for increased capacity and transmission costs, and offset inflationary increases not recovered in the prior rate plan. This proposed electric rate increase is based on the results of a comprehensive cost of service study that was completed in 2018. The proposed increase will result in a typical residential customer bill increasing \$0.29 per month in 2019. City administration will remain focused on correcting legacy issues to drive further cost reductions, our goal is to serve the city with reliable power that is price competitive at the local and national level.

The City Administration is proposing that this amended electric ordinance go into effect for all bills rendered on or after February 1, 2019, with the subsequent rate change occurring on February 1, 2020.

General Fund

In 2016 the City issued a \$15.00 million (maximum) General Obligation Bond Anticipation Note (refunded in 2017) from the Electric Fund to the General Fund to spend on various capital improvements from 2016 - 2018. \$13.30 million in total was drawn down through the 08/31/2018 maturity date. This short-term note was repaid to the Electric Fund during 2018 when the City obtained permanent financing in the form of 2018 Limited Tax General Obligation Bonds (\$11.03 million) and a 2018 Taxable Non-Tax Revenue Bond Anticipation Note (BAN) (\$4.88 million) for the capital improvements. Approximately \$130,000 in interest was paid to the Electric Fund as per the short-term note.

The City invested \$1.6 million of the General Fund reserve balance in 2015 at the Vora Technology Park for creating 1,500 new jobs. In 2016, the City cash financed approximately \$1.5 million worth of improvements at the McDulin Parking Garage. Due to these two one-time expenditures along with other strategic investments, the City's unencumbered General Fund balance to decline from \$8.34 million in 2014 to a projected balance at the end of 2018 of \$4.66 million.

In 2018, the City took advantage of the low interest rate environment and borrowed the \$1.5 million used to improve the McDulin Garage to reimburse the General Fund and maintain a fund balance in accordance with City Council Resolution 2012-6-25. The unencumbered cash balance in the General Fund at the end 2018 projects at \$5.30 million (11.51%).

Approximately \$1.21 million of the \$1.5 million financing was also transferred to the City's Economic Budget Stabilization Fund in 2018. The total current unencumbered cash balance in the Budget Stabilization fund is approximately \$1.70 million. In total, \$7.01 million is the unencumbered cash balance in the General and Budget Stabilization Funds (15.21%).

See page 126 for more detail on the General Fund's 2019 Adopted Budget.

	2018 Projected	2019 Adopted
Beginning Year Fund Balance (January 1)	\$5,651,748	\$5,302,266
Projected/Budgeted Revenues	*\$48,101,110	\$46,059,960
Projected/Budgeted Expenditures	*\$47,750,592	\$46,059,690
Projected Ending Fund Balance (December 31)	\$6,002,266	\$5,302,266
Outstanding Encumbrances	\$700,000	-
Projected Ending Unencumbered Balance (December 31)	\$5,302,266	\$5,302,266
10% of Revenues per City Policy (R2012-6-25)	**\$4,660,111	\$4,605,969

*Includes one-time revenue/transfer in for \$1.50 million financing of McDulin Garage restoration project in 2018

**Excludes one-time revenue/transfer in for \$1.50 million financing of McDulin Garage restoration project in 2018

Fund Classifications Cont.

Fund Classification

In order to understand the City's financial framework, it is important to understand the concepts of fund classifications and fund structure. Fund classifications and fund structure, at the highest level, dictate the allowable sources and uses of the various City funds. The determination of which sources and uses are eligible in certain funds directly impacts the City's budget. The narrative in this section complements the information presented on the Funds Chart provided on page 37 - 38 of this document. On this chart, major funds are denoted by a plus sign.

Fund classifications are the fund categories used to roll up the financial data of similar funds and present the associated information for financial reporting purposes. While a number of fund classifications exist, the fund classifications that have constituent funds included in the City's annual budget are:

- Governmental Funds
- Proprietary Funds
- Fiduciary Funds

Specific information (fund descriptions, changes in fund balances, etc.) related to the specific funds within each category can be found in the Financial Summaries section of this document, which begins on page 123.

Governmental Funds

Governmental Funds are those funds through which most governmental functions are typically financed. The City has four types of governmental funds, which are described below.

- **General Fund** – This fund is used to account for all financial resources except those accounted for in another fund, such as the Proprietary, Fiduciary, or other governmental funds. The General Fund balance is available to the City for any purpose provided it is permissible under the laws of the State of Ohio.
- **Special Revenue Funds** – These funds are used to account for specific revenue sources that are restricted to expenditures for specified purposes other than debt service or capital projects. Special revenue funds are not used for revenues derived from resources that the City may manage on behalf of other entities such as individual trust accounts, private organizations, or other governments.

- **Capital Projects Funds** – These funds are used to account for resources restricted to expenditures for the acquisition and/or construction of major capital facilities (i.e. roadway infrastructure improvements).
- **Debt Service Fund** – This fund is used to account for resources that are restricted to the repayment of debt service (principal and interest) due on general obligation debt issued by the City. The City currently has only one debt service fund.

Proprietary Funds

Proprietary funds are used to account for a government's ongoing operations and activities that are similar to businesses found in the private sector. These funds are considered self-supporting, whereby the services rendered by activities within the fund are generally funded through user charges or on a cost reimbursement basis. There are two types of proprietary funds, which are identified below.

- **Enterprise Funds** – These funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs of providing goods or services provided to the general public on a continuing basis be financed and/or recovered primarily through user charges. As an example, the various funds for the City's public utilities (gas, electric, water, and wastewater) are enterprise funds.
- **Internal Service Funds** – These funds are used to account for costs of certain goods or services and costs associated with salaries, health care benefits, pension, and worker's compensation provided to other departments or agencies of the City.

Fiduciary Funds

The fiduciary fund category is split into four classifications: agency funds, pension trust funds, investment trust funds and private-purpose trust funds.

- **Agency Funds** – Agency funds are used to account for resources held by the City for other governments, private organizations, or individuals. Agency funds are custodial in nature, which means that assets equal liabilities in each fund.
- **Trust Funds** – Trust funds are used to account for assets held under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the City's own programs. These can include pension trust funds, investment trust funds, and private-purpose trust funds. The City currently has one trust fund: the Benninghofen Trust Fund.

Funds Chart

Governmental Funds

Special Revenue Funds

- Central Benefits
- Charter Fire Force
- Convention & Visitors Bureau
- Dispute Resolution Proceeds
- Drug Law Enforcement Trust
- DUI Enforcement & Education Trust
- Economic Budget Stabilization*
- Fire EMS Levy
- Firemen's Pension
- Grant-funded Special Revenue Funds:
 - Community Development Block Grant (CDBG) Funds
 - COPS MORE Grant*
 - Drug Abuse Resistance Education (DARE)*
 - Emergency Medical Services Grant*
 - Energy Efficiency and Energy Conservation Block Grant*
 - Federal Emergency Management*
 - Home Investment Partnership Grant Funds*
 - Homelessness Prevention & Rapid Rehousing Program (HPRP) Grant*
 - Immunization Action Plan Grant
 - Justice Assistance Grant
 - Land Reutilization
 - Local Energy Assurance Planning*
 - Neighborhood Stabilization Program (NSP) Funds*
 - Safety Helmet Grant*
 - Safety Seat Belt Grant*
 - Weed and Seed Grant*
- Hamilton Capital Improvement Debt Service
- Hamilton Municipal Court Capital Improvement
- Hamilton Municipal Court Security Projects Fund
- Hamilton Municipal Court Special Projects Funds
- Indigent Drivers Alcohol Treatment Trust
- Kathryn Weiland Trust Income Account
- Law Enforcement Trust
- One Renaissance Center
- Police Levy
- Police Pension
- Probation Services
- Public Safety Special Projects
- Public Safety/Health Income Tax
- Refuse
- Riverside Nature Area Conservation*
- Rounding Up Utility Accounts
- Stormwater Management
- Street & Parks Beautification*
- Street Maintenance

Major Funds Denoted With +

A major fund is defined by the GFOA as “any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget”.

Not Shown in this Document *

These funds are not appropriated in the 2019 Budget but are audited in the Comprehensive Annual Financial Report (CAFR).

General Fund+

Capital Projects Funds

- Capital Projects*
- Clean Ohio Grants*
- Hamilton Enterprise Park*
- Infrastructure Renewal Program
- Issue II Project
- Special Assessments
- Tax Increment Financing (TIF) and Residential Improvement District (RID) Capital Funds:
 - Champion Mill Sports Complex TIF
 - Historic Developers
 - Lowes MITIE Talawanda
 - Matandy Steel MPITIE
 - Mixed Use Development SODA TIF
 - Municipal Improvement (MIT) Aggregation/ Verification*
 - Neturen Manufacturing TIF
 - Quality Publishing MPITIE
 - RIDs – MPITIE Citywide District
 - RIDs – MPITIE North District
 - RIDs – MPITIE South District
 - Robinson Schwenn MPITIE
 - Shoppes @ Hamilton MPITIE
 - Tippman Properties MPITIE
 - Wal-Mart MITIE Hamilton

Funds Chart Cont.

Proprietary Funds

Internal Service Funds

- Central Services
- Fleet Maintenance

Enterprise Funds

- Electric Bond Service
- Electric Capital Improvement
- Electric Construction
- Electric Rate Stabilization
- Electric System Reserve
- Electric Utility+
- Gas Bond Service
- Gas Capital Improvement
- Gas Construction
- Gas Rate Stabilization*
- Gas System Reserve*
- Gas Utility
- Golf
- Golf Rate Stabilization*
- Hydroelectric Operations
- Parking
- Parking Capital Improvement*
- Wastewater Bond Service
- Wastewater Capital Improvement
- Wastewater Construction
- Wastewater Rate Stabilization*
- Wastewater System Reserve*
- Wastewater Utility
- Water Bond Service
- Water Capital Improvement
- Water Construction
- Water Rate Stabilization*
- Water System Reserve*
- Water Utility

Fiduciary Funds

Trust & Agency Funds

- Benninghofen Trust
- Butler County Annex Tax*
- Debt Service
- Eaton Tax Collections*
- Fire Damage Deposit Escrow*
- Hamilton Central Business Special Improvement District*
- JEDD 1*
- JEDD 2*
- JEDD 3*
- Miscellaneous Collections for Others*
- Municipal Court Cash*
- New Miami Tax Collections*
- Payroll*
- Phillipsburg Tax Collections*
- Police Property Room Forfeitures*
- Treasury Investment*
- Unclaimed Monies
- Village of New Paris Tax Collections*
- West Milton Tax Collections*

Please note that several agency funds, such as the Payroll Fund, are not shown independently as a single fund in the 2019 budget document. These funds are not appropriated but are audited as part of the City's Comprehensive Annual Financial Report (CAFR) each year. Such funds are listed on the Funds Chart and denoted with the * symbol.

All Funds Budget Summary

The table below breaks down our Revenue/Resources and Expenditures/Uses by type for all funds. This four-year comparison of past financial activity includes planned financial activity for FY 2019, all of which explain the City's past financial plans and future goals. Detailed summaries showing departmental- and fund-level appropriations are available in the Department Overview and Financial Summaries sections.

Additionally, the 2019 Fund Classification Report is included in the Appendices section, drilling down further into the 2019 Adopted Budget by fund.

All Funds	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted	
Revenues/Resources							
Taxes	35,100,717	35,088,944	35,736,100	35,800,000	36,087,200	351,100	1%
Licenses & Permits	1,790,769	1,857,124	1,753,420	1,875,000	1,924,190	170,770	10%
Fines and Forfeits	1,248,682	1,100,109	1,115,190	1,100,000	1,082,550	(32,640)	-3%
Recreation Fees	49,216	36,840	50,000	31,052	40,000	(10,000)	-20%
Intergovernmental Revenue	11,350,191	10,637,934	11,796,930	8,800,000	10,362,520	(1,434,410)	-12%
Charges for Services	144,787,347	149,981,937	158,470,110	160,936,183	166,143,944	7,673,834	5%
Miscellaneous Revenue	142,054,391	3,584,662	2,212,779	3,700,000	2,174,420	(38,359)	-2%
Other Financing Sources	23,427,104	93,232,879	12,369,763	86,171,317	36,024,500	23,654,737	191%
Transfers In	69,563,846	51,732,325	49,926,127	49,727,174	49,454,515	(471,612)	-1%
Total Revenues/Resources	\$429,372,264	\$347,252,754	\$273,430,419	\$348,140,726	\$303,293,839	\$29,863,420	11%
Expenditures/Uses							
Personnel & Employee Benefits	56,401,740	60,638,468	63,417,778	61,671,522	65,049,532	1,631,754	3%
Other Expenses	116,840,645	129,675,084	127,997,429	126,902,586	137,319,658	9,322,229	7%
Capital Improvements	34,989,987	32,067,525	32,274,372	42,408,623	49,442,947	17,168,575	53%
Debt Service	129,585,765	98,062,471	13,421,529	71,976,754	17,239,387	3,817,858	28%
Transfers Out	69,580,146	51,750,791	49,926,127	49,727,174	49,454,515	(471,612)	-1%
Total Expenditures/Uses	\$407,398,283	\$372,194,339	\$287,037,235	\$352,686,659	\$318,506,039	\$31,468,804	11%
Net Revenue/(Expenditures)	\$21,973,981	(24,941,585)	(13,606,816)	(4,545,933)	(15,212,200)	(1,605,384)	12%
Change in Non-Cash Items	(425,711)	1,520,129	-	20,000,000	-	-	
Net Increase/(Decrease) in Fund Balance	\$21,548,270	(\$23,421,456)	(\$13,606,816)	\$15,454,067	(\$15,212,200)	(\$1,605,384)	12%
Beginning Cash Balance January 1	81,384,603	102,932,873	79,511,417	79,511,417	94,965,484	15,454,067	19.4%
Ending Cash Balance December 31	102,932,873	79,511,417	65,904,601	94,965,484	79,753,284	13,848,683	21.0%
Outstanding Encumbrances	19,031,237	13,237,185	12,000,000	12,000,000	12,000,000	-	0.0%
Unencumbered Fund Balance December 31	\$83,901,636	\$66,274,232	\$53,904,601	\$82,965,484	\$67,753,284	\$13,848,683	26%
Unencumbered Cash Balance as % of Total Expenditures/Uses	20.6%	17.8%	18.8%	23.5%	21.3%		

*The City's 2018 appropriation ordinance will not include the CDBG and HOME Funds calendar year budget, these funds are appropriated on a calendar year basis from May 1st to April 30th. In 2016, the City changed the methodology of budgeting these funds and the appropriations ordinance for these funds pass as separate legislation in the fall of each year. The money is awarded from Housing and Urban Development (HUD) Funds and is deemed appropriated until spent under Ohio law. All years shown in the breakout tables above have been restated to reflect this methodology change.

Budget Assumptions

The following major assumptions have been used in developing the 2019 Budget.

1. Only Council-approved, contractually required compensation (special pays, salary increases, etc.) have been budgeted for represented employees.
2. A 2.00% cost-of-living adjustment (COLA) and performance-based step increases have been budgeted for non-represented and certain represented employee groups.
3. The required 2019 employer contribution rates for all three pension systems have been budgeted. Civilian employees participate in the Ohio Public Employees Retirement System (OPERS), which requires an employer contribution of 14% for 2019. Sworn Police Division and Fire Division employees participate in the Ohio Police and Fire Pension Fund (OP&F), which requires an employer contribution of 19.5% for police officers and 24% for firefighters in 2019.
4. All health benefits items (vision, dental, medical, healthcare savings accounts, and waivers) have been increased at a rate of 3.0%, which is consistent with the direction provided to the Employee Health Benefits Committee under Administrative Directive No. 334.
5. The Workers' Compensation rate utilized for 2019 is 1.90%.
6. The employer-paid contribution to Medicare for 2019 is budgeted at the federally required rate of 1.45% of wages.
7. Only necessary and justified increases have been budgeted for total "other" non-personnel expenses (contractual services, fuel, supplies, etc.).
8. Capital outlay has been recommended only if resources can support the recommended expenditures in the respective funds. A 5-year capital improvement plan has been compiled beginning with the 2019 Adopted Budget. See the Capital Budget Summary beginning on page 50 for more detailed information.

Revenue Trends

In this section, we'll discuss the revenue trends for funds that bring in 10% or more of the City's all-in revenue.

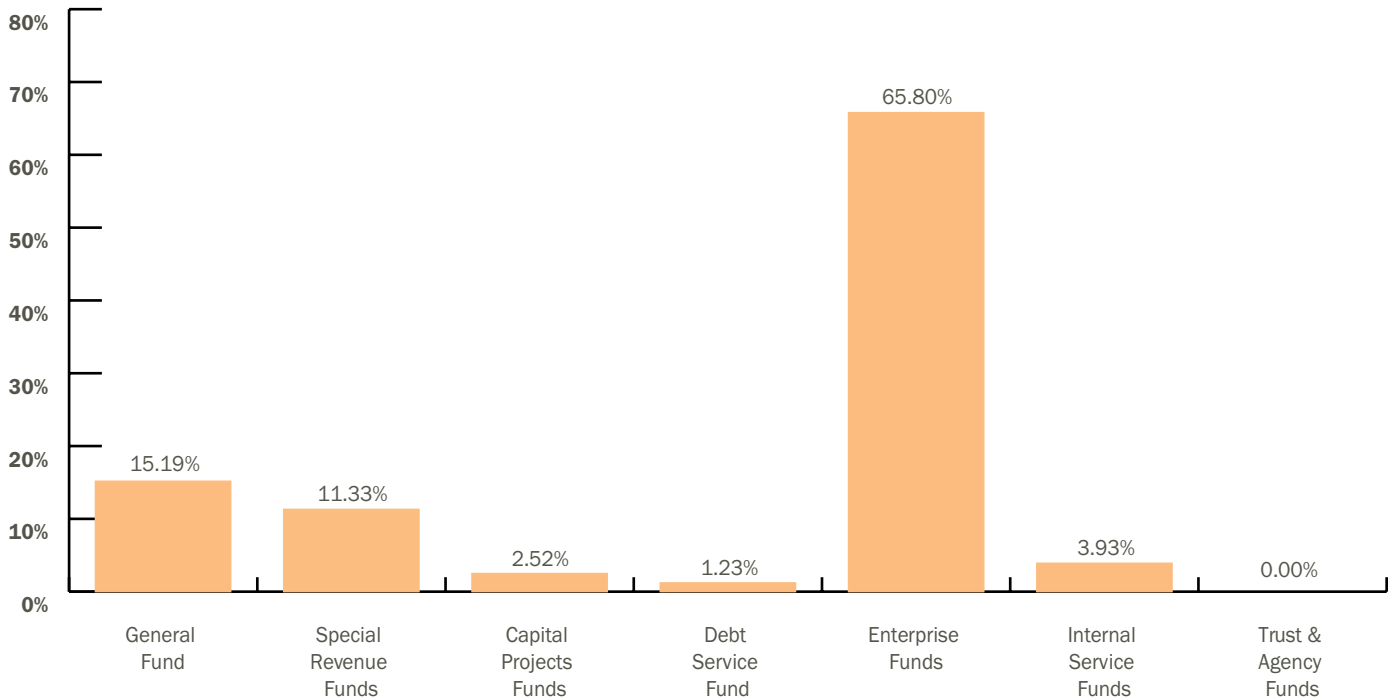
In the chart below, we identified revenues for each funding category for 2019. We further broke down 2019 Adopted revenues as a percentage of total revenues. Doing so shows that our Enterprise Funds consist of 65.80% of our total all-funds revenues. Because the General Fund and Enterprise Funds contribute more than 10% of the City's revenue, we will discuss the trends associated with the General Fund and our Utility Operations funds, which make up more than 99.20% of our Enterprise Funds. The Utility Operations departments include Electric, Natural Gas, Wastewater, and Water utility funds. Special revenue funds will not be highlighted, as these funds consist of smaller funds that individually do not bring in 10% or more of our revenues.

Detailed financial schedules for our Special Revenue Funds can be found on pages 129-150.

2019 Total Budgeted Revenue

Public Utility Operations	\$197,969,137
Income Tax Collections	\$ 27,815,000
Real Estate Taxes & kWh Tax	\$ 9,859,200
Other Taxes	\$3,663,500
License, Fees, & Permits	\$ 3,006,740
Grants	\$2,699,020
Misc Income, Investment Income & Other	\$2,174,420
Special Assessments	\$ 500,000
Reimbursement of Expense	\$ 22,794,906
Debt Proceeds (Non-Utility Funds)	\$ 13,482,000
Inter-Fund Transfers (Non-Utility Funds)	\$ 7,027,457
Other	\$12,302,459
Total	\$ 303,293,839

Percentage of Total Revenues by Fund



Revenue Trends Cont.

Revenue Trends - Summary

The City of Hamilton is proud of its commitment to efficient management of the City's resources and continues to expand and maximize the impact of its resources. The City's creative financing opportunities in 2016—where we utilized the State of Ohio's Ohio Market Access Program (OMAP), a credit enhancement program, to lower borrowing costs on a short-term note in advance of the Greenup sale—resulted in a revenue-producing partnership with American Municipal Power (AMP-Ohio), where the City receives monthly administrative payments for Greenup Hydroelectric Power Plant and Meldahl Hydroelectric Plant. The Adder Fees, or administrative payments, the City receives from AMP-Ohio are budgeted at \$660,000 for 2019 in the General Fund.

Several external factors contributed to slower yet on-budget City revenues such as the passage of House Bill 5 (H.B. 5), which altered the estimated income tax payment schedule, and the timing of other anticipated receivables. It should be noted that each year the City loses significant portions of local government funding from the State of Ohio. Since 2008, the State reduced the City's Local Government Fund by an average of approximately \$3.00 million annually, which has resulted in an \$18 million shortfall of revenue in our Local Government Fund over seven years. Despite the State's decision to reduce local government funding, which could have resulted in a deleterious scenario for the City of Hamilton, the City has been able to do more with less while strengthening and empowering our neighborhoods.

In 2017, the City of Hamilton partnered with Hamilton City School District (HCSD) to provide five sworn Police Officers to work as School Resource Officers during the school year and to increase police presence during the summer months around the City which is the peak season for calls for service. The cost for these officers is shared 75/25 with HCSD, where HCSD reimburses the City for 75% of these officers' salaries and benefits. This agreement will continue in 2019. This City is expecting \$380,000 in expense reimbursements from HCSD in 2019.

Overall, the City expects 2019 revenues to remain slightly higher than 2018 levels. Despite this conservative outlook, the City will reinvest in its neighborhoods and infrastructure in 2019 through 2023. The City will look for strategic partnerships that will offset the City's contributions to various community projects across the City to encourage community participation and ownership of the City's many positive outcomes.

Debt Service

The City budgets for transfers into a debt service fund for each utility. This transfer is for payment of principal and interest on the Utilities Revenue Bonds. These transfers into a fund are counted as revenue within that specific fund. The transfers and debt-related activities are based upon engineering estimates for capital projects that need to be undertaken and the principal and interest payments due to our bondholders. The debt payments are listed in each revenue bond indenture.

The City is also budgeting transfers in 2019 from each of the utility operating funds to each utility's specific capital improvement funds the amount of revenue remaining after operating and maintenance and debt service expenditures have been satisfied. The City of Hamilton is proud to own and operate all of four utilities (Gas, Electric, Water, and Wastewater) to supply community residents and businesses with incomparable, distinguished service. Please note that accounting for such significant operations results in a budget that is somewhat unique in comparison to other municipalities of similar size.

In this section, we focus on the revenues from operations of the City of Hamilton in an effort to better illustrate budgetary trends, external factors, and other elements that may impact City revenue.

General Fund Long-Term Plan

The City of Hamilton's long-term financial plan reveals where we have come from and where we plan to go. There are several assumptions that we have accounted for in planning for the next three years. Our revenue assumptions factor in the current economic climate and consider the rate of job growth. Income tax revenues are projected to grow conservatively over the next three years, including the 2019 calendar year, through year 2021. Intergovernmental Revenue is expected to remain virtually flat as the State pursues options for addressing declining state-share local government revenues and the opioid epidemic across the state.

Under the current healthcare landscape, the City is budgeting for rising costs of healthcare coverage. The City is budgeting approximately 3% for medical premiums and conservatively estimating for inflationary wage increases in accordance with bargaining unit labor agreements.

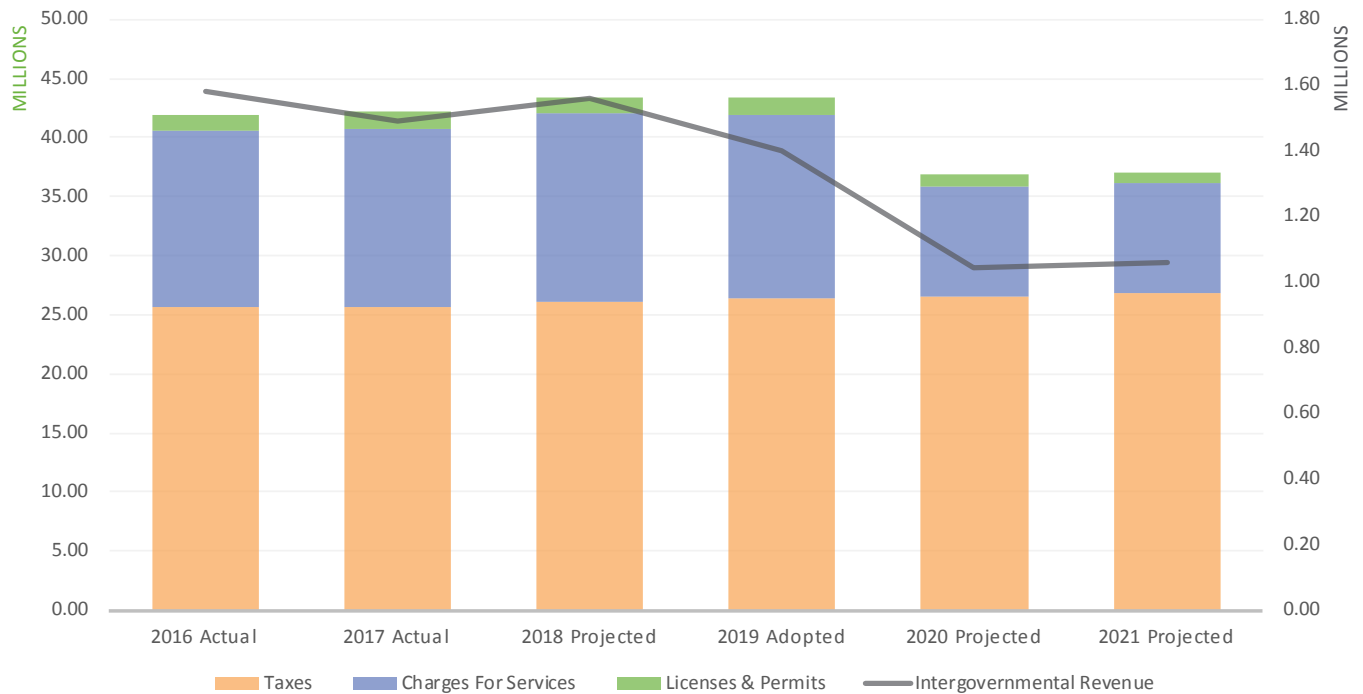
Per Resolution 2012-06-25 the City maintains unencumbered cash balances between 10% and 16% of General Fund revenues. Amounts over 16% are placed in the Budget Economic Stabilization Fund. Based on current projections, the unencumbered cash balances of 2020 through 2023 will fall below 10 percent. The City of Hamilton's Finance Department will propose a variety of revenue sources or expenditure reduction scenarios to the City Manager and executive leadership team (ELT) throughout the 2019 calendar year to ultimately maintain a structurally balanced budget.

General Fund	2016 Actual	2017 Actual	2018 Projected	2019 Adopted	2020 Projected	2021 Projected
Revenues/Resources						
Taxes	25,622,847	25,636,296	26,140,000	26,355,000	26,566,100	26,801,761
Charges For Services	14,908,780	15,043,631	15,846,365	15,526,450	15,576,680	15,616,811
Other Financing Sources	3,452,457	192,609	1,515,000	111,000	111,000	111,000
Intergovernmental Revenue	1,579,391	1,490,527	1,558,000	1,400,900	1,395,900	1,399,100
Licenses & Permits	1,400,421	1,467,270	1,383,420	1,533,190	1,533,190	1,533,190
Miscellaneous Revenue	1,036,135	850,678	311,195	304,850	306,163	307,926
Fines And Forfeits	847,521	813,394	817,130	788,300	788,300	788,300
Recreation Fees	49,216	36,840	50,000	40,000	40,000	40,000
Transfers In	622	-	480,000	-	-	-
Enterprise Revenues	-	1,100	-	-	-	-
Total Revenues/Resources	\$48,897,390	\$45,532,344	\$48,101,110	\$46,059,690	\$46,317,332	\$46,598,087
Expenditures/Uses						
Other Expenditures	11,544,981	15,124,474	11,524,829	10,981,765	11,180,275	11,214,790
Personnel & Employee Benefits	31,176,073	32,842,851	33,415,156	34,237,925	35,113,551	35,956,874
Transfers Out	3,721,709	1,931,419	2,810,607	840,000	840,000	840,000
Total Expenditures/Uses	46,442,764	49,898,743	47,750,592	46,059,690	47,133,826	48,011,664
Change in Equity	2,454,627	(4,366,399)	350,518	-	(816,494)	(1,413,576)
Change in Non-cash Accounts	-	-	-	-	-	-
Beginning Cash Balance	7,561,294	10,015,171	5,651,748	6,002,266	6,002,266	5,185,772
Ending Cash Balance	10,015,171	5,651,748	6,002,266	6,002,266	5,185,772	3,772,196
Estimated Encumbrances	4,406,705	745,000	700,000	700,000	700,000	700,000
Unencumbered Cash Balance	5,608,466	4,906,748	5,302,266	5,302,266	4,485,772	3,072,196
% of GF Projected Revenues	11.47%	10.78%	11.38%	11.51%	9.68%	6.59%
% of GF Projected Expenses	12.08%	10.56%	11.10%	11.51%	9.52%	6.40%

Revenue Trends - General Fund

General Fund	2016 Actual	2017 Actual	2018 Projected	2019 Adopted	2020 Projected	2021 Projected
Revenues/Resources						
Taxes	25,622,847	25,636,296	26,140,000	26,355,000	26,566,100	26,801,761
Charges For Services	14,908,780	15,043,631	15,846,365	15,526,450	15,576,680	15,616,811
Other Financing Sources	3,452,457	192,609	1,515,000	111,000	111,000	111,000
Intergovernmental Revenue	1,579,391	1,490,527	1,558,000	1,400,900	1,395,900	1,399,100
Licenses & Permits	1,400,421	1,467,270	1,383,420	1,533,190	1,533,190	1,533,190
Miscellaneous Revenue	1,036,135	850,678	311,195	304,850	306,163	307,926
Fines And Forfeits	847,521	813,394	817,130	788,300	788,300	788,300
Recreation Fees	49,216	36,840	50,000	40,000	40,000	40,000
Transfers In	622	-	480,000	-	-	-
Enterprise Revenues	-	1,100	-	-	-	-
Total Revenues/Resources	\$48,897,390	\$45,532,344	\$48,101,110	\$46,059,690	\$46,317,332	\$46,598,087

Top General Fund Revenue Sources



Revenue Trends – General Fund

Income Tax Collections

Income tax revenues in 2019 are expected come in slightly higher than 2018. We briefly referenced H.B.5 as an external factor that affected Ohio municipal income tax law. The City of Hamilton was impacted in the following ways:

1. The City can no longer choose the revenue sources, within the parameters of Ohio Revised Code 718, on which to levy a tax. Under the new H.B. 5, taxable income for individuals is strictly defined, resulting in fewer but unified taxable income sources across the state.
2. The City must exempt certain income items such as retirement income and estate income. The loss of the estate tax, personal property tax, and local government revenues have had significant impact on the City's budget.
3. The Casual Entrant Rule extends the amount of time a nonresident may work within the municipal corporation before being subject to income tax from 10 to 20 days (not retroactive).
4. The City now receives estimated income tax payments on a new schedule. Previously, the City collected fourth quarter payments on January 15th of the following year. H.B. 5 requires the fourth quarter estimated payment to be due on December 15th of the current year.

Despite these and other changes to the municipal tax code, income tax collections will reach the 2018 budgeted amount.

The switch from an in-house income tax division to partnering with CCA in October 2017 slowed collections initially due to the transition and changes in cash flow based on the new month end reconciliation process. We expect income tax revenues to continue to increase gradually in 2019 through 2023, as CCA continues administering the City's income tax collections and enforcement services, which reduced the City's personnel and benefits costs associated with staffing an in-house income tax division. There have also been several exciting job announcements in the City of Hamilton over the last few years and the anticipation is that more of these jobs will be filled throughout 2019-2023.

Real Estate Taxes and Kilowatt Hour (kWh) Tax

National real estate impacts, such as the Great Recession of 2008, certainly impacted property value in Hamilton and affected the amount of real estate taxes assessed and collected. The Butler County Triannual Update in 2017 indicates an increased in assessed property valuation. Real estate taxes, therefore, are expected to increase in 2019. The City projects real estate taxes to increase slightly through 2023.

Estimated revenue from the Kilowatt Hours Tax is determined by internal analysis by our Utility Business Services Division. In addition to forecasting and analyzing revenues and rates associated with each of the City's four utility systems, the Utility Business Services Division also completes a specific assessment of the Kilowatt Hours Tax and projects revenues based on historical data as well as projected total future sales of electric service.

Licenses, Fees, and Permits

This revenue category includes various licenses and permits such as taxi cab licenses, pawn shop licenses, building permits, food permits, and some franchise fees. Revenues are estimated based upon historical data, community trends, related policy, and the Butler County Budget Commission's annual certificate of estimated resources. In 2019, Licenses and Permits will increase slightly but are expected to decline in 2020.

Intergovernmental Revenue

The City of Hamilton receives shared revenue from Butler County and the State of Ohio. The County Local Government Fund (LGF) was reduced in 2011 and 2012, going from \$1.78 million in 2011 to an anticipated \$930,000 in 2018. The State LGF has been declining sharply since 2010, going from \$340,000 in 2010 to zero in 2019.

Charges for Services

The driver of the Charges for Services category is reimbursements from various City funds for expenses shared with the General Fund. As General Fund expenses increase each year, the reimbursements are also increasing from various funds. Income tax reimbursements from the Public Safety/Health Fund 210 are increasing at the same pace as income tax revenues and are also included in Charges for Services.

Revenue Trends - Utility Systems

Revenue Trends – Hamilton Utility Systems

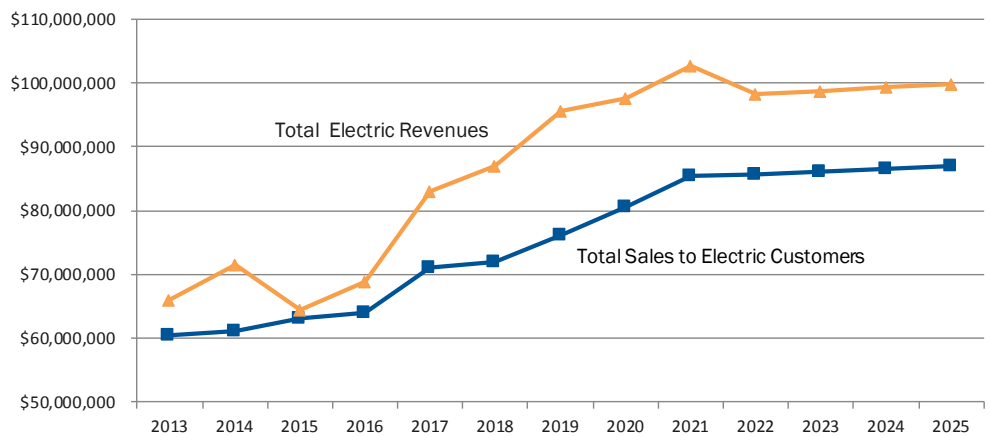
On a semi-annual basis, the Utility Systems update their 10-year forecasts for sales volumes, sales revenues, operations expenses and capital plans. The Utility Administration works closely with its outside utility rate/engineering consultant to generate these forecasts. The forecasts are based upon a number of factors, including projected changes in the composition of the customer base, historical sales and usage trends, infrastructure improvement needs of the systems, and outside forces, such as fuel price projections, changes in environmental regulations, and other regulatory issues impacting the utility operations.

The following pages show an analysis of sales revenue trends for each of the City's Utility Systems.

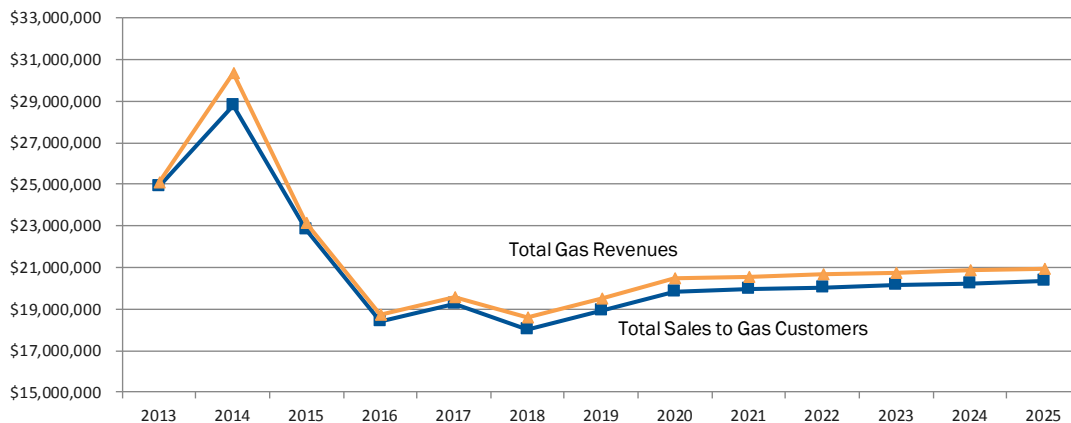
Electric System

The Electric System is projecting 3% inflation. Peak demand for the system has been projected at approximately 130 MW, with a System Load Factor of approximately 47%. The Electric System is projecting sales to customers to remain relatively flat from 2019 to 2023. The average annual increase in Electric System revenues from 2019 through 2023 is approximately 2.0% per year.

Hamilton Electric Utility - Sales Revenue Projection



Hamilton Gas Utility - Sales Revenue Projection

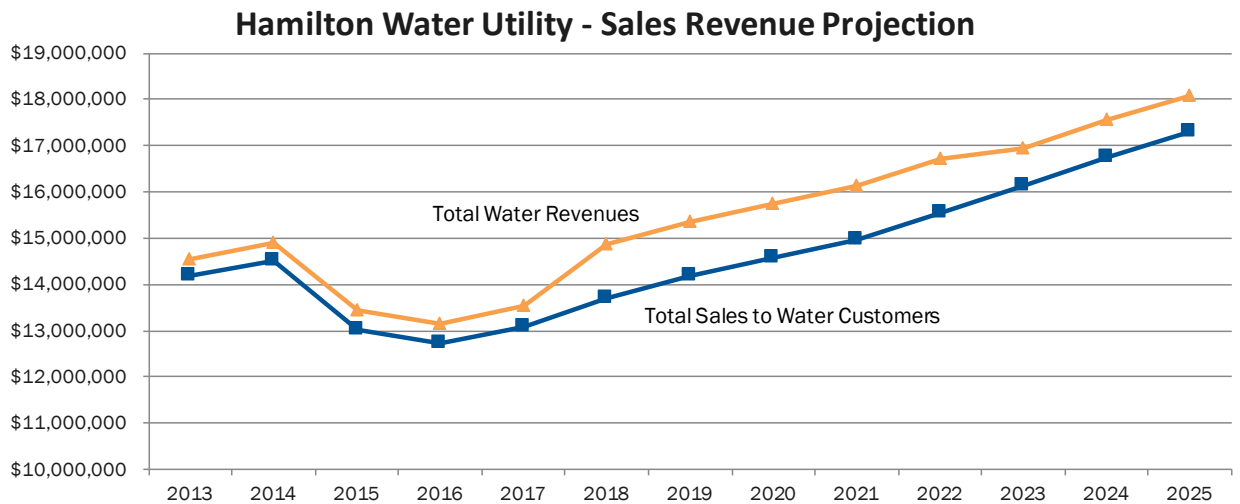


Gas System

Total revenues are projected to increase in 2019 due to projecting normalized winter usage and due to a five percent (5%) base rate increase adopted by City Council in 2018. The Gas System is projecting sales volumes to remain relatively flat from 2019 to 2023. Base rate revenue is also projected to be relatively flat over the 2019 to 2023 projection period.

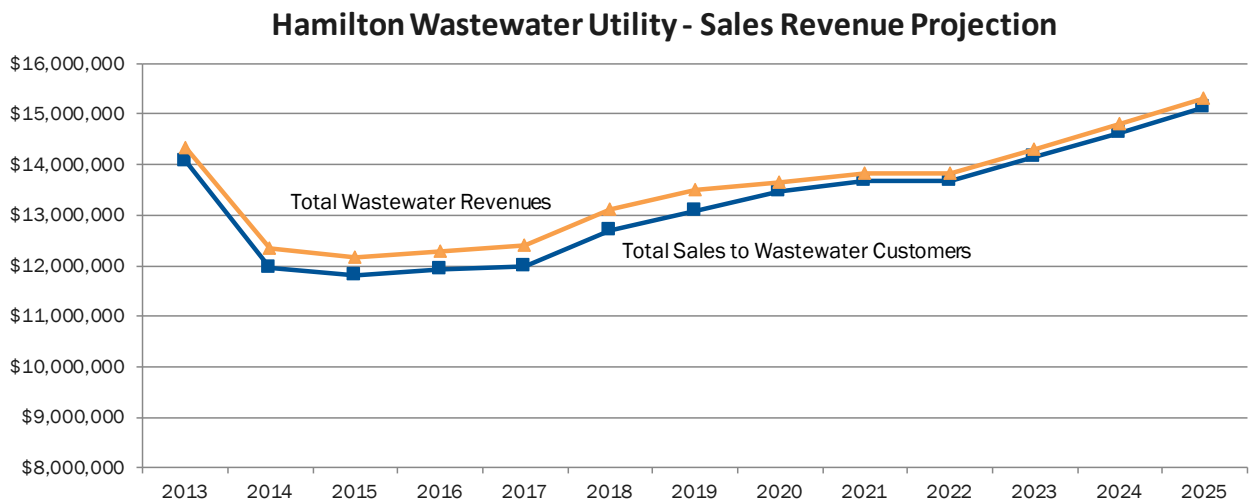
Water System

The Water System is projecting city sales volumes to remain flat for the 2019 to 2023 projection period. Base rate water revenues are projected to increase 6.0% in 2019 due to a council adopted rate increase. This increase was part of a multi-year rate plan adopted in conjunction with the 2014 Butler County Water Contract. The average annual increase in total Water System revenues for 2019 through 2023 is approximately 4.8% per year.



Wastewater System

The Wastewater System is projecting zero percent growth in residential, commercial and non-retail wastewater usage from 2019 through 2023. Council adopted a 5 year cost of service rate plan in 2016 increasing base rate revenues approximately 3% per year to support the capital improvement program. Total Wastewater Revenues are forecasted to increase 2.2% per year during the 2019 to 2023 projection period.



Department Funding Matrix

The matrix below shows the funding source breakdown of the different organizational departments of the City. Each City department is listed and the total expenditures for each department's 2019 Adopted Budget are allocated in the matrix below by fund or fund type. The funds are being grouped by type in some instances for presentation purposes.

Additional funding detail on the City's individual departments including historical actual and budget expenditure data as well as budgeted full time equivalent positions can be found in the Department Overviews section beginning on page 63. Further detail on the individual funds can be found in the Financial Summaries section beginning on page 123.

Department Funding Matrix	General Fund	Public Utility Funds	HOME/ CDBG Funds	Capital Project Funds	Special Revenue Funds	Parking/ Parking CIP Funds	Golf Fund	Other Funds	Total
Building	650,468								650,468
City Clerk	18,327	73,310							91,637
City Council	15,514	62,056							77,570
City Manager	74,856	332,693			8,317				415,866
Civil Service and Personnel	98,453	393,812							492,265
Economic Development		1,428,943							1,428,943
Finance	438,070	2,213,588	5,190,513		83,773				7,925,944
Fire	13,491,443				640,000				14,131,443
Health	932,009	233,002			36,031				1,201,042
Human Resources	-	-							-
Law	164,686	658,743							823,429
Municipal Court	1,927,532				383,631				2,311,163
Planning	141,830	425,490							567,320
Police	15,618,960				378,195				15,997,155
Public Works/ Engineering	485,602	734,231		4,141,000	12,250,781	545,841		2,112,536	20,269,991
Resident Services	166,590	666,361			294,782		1,152,609		2,280,342
Strategy & Information	379,736	2,211,155							2,590,891
Utility Operations		169,272,522							69,272,522
Total Funding	\$34,604,076	\$178,705,905	\$5,190,513	\$4,141,000	\$14,075,510	\$545,841	\$1,152,609	\$2,112,536	\$240,527,990

Fund Matrix

The matrix below shows the categorized revenues and expenditures of the City's funds in the aggregate. Please note that a large number of transfers occur within the City's utility funds. Each City-owned utility includes several funds that are combined into Utility Operations. For example, all funds located within the electric utility are summarized as the Electric Utility Fund, which rolls up with the three other utility funds into Utility Operations. The net impact of transfers between sub-departmental funds is zero within the each utility fund.

In an effort to make this document easy to understand and to simplify the presentation process, funds for each utility are combined. Consequently, any interfund transfers for the Electric Fund (a major fund) have been removed. Those interfund transfers are reflected in the "All Other Non-major Funds" column, resulting in a complete matrix that directly matches the adopted appropriations ordinance approved by City Council. The full classification summary approved by Council through the appropriations ordinance is shown beginning on page 184.

All Funds Matrix	Major Funds		All Other	All Funds
	General Fund	Electric Fund	Non-Major Funds	Total
Revenues/Resources				
Taxes	26,355,000	2,413,000	7,319,200	36,087,200
Licenses & Permits	1,533,190	-	391,000	1,924,190
Fines and Forfeits	788,300	-	294,250	1,082,550
Recreation Fees	40,000	-	-	40,000
Intergovernmental Revenue	1,400,900	310,000	8,651,620	10,362,520
Charges for Services	15,526,450	80,654,579	69,962,915	166,143,944
Miscellaneous Revenue	304,850	1,118,400	751,170	2,174,420
Other Financing Sources	111,000	15,500,000	20,413,500	36,024,500
Transfers In *	-	-	49,454,515	49,454,515
Total Revenue/Resources	\$46,059,690	\$99,995,979	\$157,238,170	\$303,293,839
Expenditures/Uses				
Personnel & Employee Benefits	34,237,925	12,158,318	18,653,289	65,049,532
Other Expenses	10,981,765	71,956,644	54,381,249	137,319,658
Capital Improvements	-	23,229,233	26,213,714	49,442,947
Debt Service	-	2,460,000	14,779,387	17,239,387
Transfers Out *	840,000	-	48,614,515	49,454,515
Total Expenditures/Uses	\$46,059,690	\$109,804,195	\$162,642,154	\$318,506,039
Excess of Revenues Over(Under) Expenses	-	(\$9,808,216)	(\$5,403,984)	(\$15,212,200)

*Transfers in and out eliminated in Electric Utility Fund and totaled in all other non-major funds

Capital Budget Summary

Background

For the 2019 budget year, the Department of Finance updated the Five-Year Capital Improvement Plan (CIP) to include:

- A capital budget summary
- A description and list of all capital improvements
- Cost estimates, justification, and methods of financing
- Impacts to the operational budget, if applicable

The City of Hamilton Capital Improvement Plan (CIP) provides a five-year scope, for the years 2019 through 2023, for capital improvement planning, presents City Council with the best cost estimates for each project and asset item, and plans for impacts to the operations budget.

The City's capital spending under this CIP is controlled through separate funds:

- General Fund
- Special Revenue Funds
- Capital Project Funds
- Enterprise Funds
- External Grants or Other Sources

The multi-fund structure enables the City to account for various restricted revenue sources and is useful in helping to maintain an extensive focus across our community's multifaceted needs. The total capital improvement budget for 2019 is \$56,286,947.

Capital Projects Summary

Our capital projects have been planned to proactively address citizen's concerns, rejuvenate the City's overall appearance, and to make critical improvements that will help Hamilton be the place to live, work, visit, and play. Below, we've broken out capital improvement expenditures by fund and by type to give our stakeholders a visual summary of where the money comes from to fund our capital projects and where the money goes. The charts reveal the City's priority in 2019 to invest in land improvements, streets and bridges, utility infrastructure, facilities, and other strategic projects.

Land Improvements & Acquisitions

Projects focusing on redevelopment in Hamilton have been labeled as land improvements. These projects consist of 51.2% of the City's CIP for 2019. The Electric Department's substation land and equipment project makes up 58.9% of this expense, most of which pertains to site-readiness for the Champion Mill Sports Complex. The City partnered with Spooky Nook Sports to redevelop the old Champion Paper Mill and create an indoor-outdoor sports complex that will make Hamilton a hub for competitive sports and training.

Streets & Bridges

The City will invest 23.8% of its capital projects budget to address street and bridge infrastructure. Citizens and business owners may utilize the My Hamilton feature to find out when these projects will begin and be completed as well as alternate routes during the construction period.

Capital Projects By Fund	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected	5-Year Total
200 One Renaissance Center Fd	500,000	-	-	-	-	\$500,000
215 Hamltn Cap Imp Debt Serv	7,613,000	75,000	75,000	75,000	75,000	\$7,913,000
279 Stormwater Mgmt. Fund	2,462,300	350,000	350,000	275,000	275,000	\$3,712,300
301 Special Assessments	600,000	400,000	400,000	400,000	400,000	\$2,200,000
307 Issue II Project Fund	1,150,000	1,000,000	1,000,000	1,000,000	1,000,000	\$5,150,000
311 Infrastructure Renwl Prgm	2,140,000	1,065,000	710,000	710,000	710,000	\$5,335,000
356 Champion Mill Sports Complex TIF	500,000	-	-	-	-	\$500,000
512 Gas Construction Fund	150,000	-	-	-	-	\$150,000
515 Gas Cap Imprmt Fund	1,680,000	1,599,212	2,884,090	2,884,090	2,884,090	\$11,931,482
522 Electric Construction Fd	15,500,000	-	-	-	-	\$15,500,000
525 Electric Cap Imprvmt Fund	6,060,996	7,481,217	7,967,975	7,967,975	7,967,975	\$37,446,138
531 Water Construction Fund	7,452,500	-	-	-	-	\$7,452,500
535 Water Cap Imprmt Fund	730,000	5,189,947	2,615,895	2,615,895	2,615,895	\$13,767,632
541 Wastewater Constructn Fd	541,000	-	-	-	-	\$541,000
545 Wastewater Cap Imprvmt Fd	4,156,000	2,532,342	3,138,255	3,138,255	3,138,255	\$16,103,107
919 CDBG Fund 2018-2019	170,000	170,000	75,000	375,000	75,000	\$865,000
All Project Funds Total	\$51,405,796	\$19,862,718	\$19,216,215	\$19,441,215	\$19,141,215	\$129,067,159

Capital Projects	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected	5-Year Total
Engineering						
Annual Concrete Repair and Resurfacing	2,450,000	2,000,000	2,000,000	2,000,000	2,000,000	\$10,450,000
Emergency Storm Sewer Repairs	250,000	-	-	-	-	\$250,000
Five Points Roundabout	-	90,000	160,000	160,000	160,000	\$570,000
Land and Land Rights	2,300	-	-	-	-	\$2,300
Main Street Microsurfacing Project	150,000	-	-	-	-	\$150,000
Main/Cereal/Haldimand Engineering	115,000	-	-	-	-	\$115,000
Main/Lawn Intersection Improvements	-	200,000	-	-	-	\$200,000
Main/Western/McKinley/Cereal Intersection	-	375,000	100,000	25,000	25,000	\$525,000
Micellaneous engineering	-	-	50,000	50,000	50,000	\$150,000
ODOT Grant for Main/Millville/Eaton	1,200,000	-	-	-	-	\$1,200,000
Sports Complex	1,500,000	-	-	-	-	\$1,500,000
Sports Complex Site work	500,000	-	-	-	-	\$500,000
Stormwater Master Plan	60,000	-	-	-	-	\$60,000
Street Handicap Ramps - City Paving	100,000	-	-	-	-	\$100,000
Street paving	-	100,000	100,000	100,000	100,000	\$400,000
Symmes Rd Paving (Partner with Fairfield)	175,000	-	-	-	-	\$175,000
Tabor Lane Property Purchase	100,000	-	-	-	-	\$100,000
Tabor Lane Storm Drainage Project	250,000	-	-	-	-	\$250,000
Traffic signal improvements	-	50,000	50,000	50,000	50,000	\$200,000
Engineering Total	\$6,852,300	\$2,815,000	\$2,460,000	\$2,385,000	\$2,385,000	\$16,897,300
Finance - Purchasing Division						
20 High Street Old Municipal Bldg improvements	-	75,000	75,000	75,000	75,000	\$300,000
New Roof - ORC	500,000	-	-	-	-	\$500,000
Finance Total	\$500,000	\$75,000	\$75,000	\$75,000	\$75,000	\$800,000

Capital Budget Cont.

Capital Projects	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected	5-Year Total
Public Safety - Fire & Police						
HFD station improvements	170,000	170,000	75,000	375,000	75,000	\$865,000
HPD Training Range Repairs	20,000	-	-	-	-	20,000
Public Safety Total	\$190,000	\$170,000	\$75,000	\$375,000	\$75,000	\$885,000
Special Appropriations						
Champion Mill Sports Complex	6,500,000					\$6,500,000
Hamilton Beltline Phase I (Partially grant funded \$560K)	922,000					\$922,000
Remaining 90% of Pyramid Hill Parking Lot Acquisition	171,000					\$171,000
Special Appropriations Total	\$7,593,000					\$7,593,000
Infrastructure Services - Electric						
General Distribution	17,781,200	-	-	-	-	\$17,781,200
General Production	475,000	-	-	-	-	\$475,000
Greenup	3,304,796	-	-	-	-	\$3,304,796
Other Construction Project	-	7,481,217	7,967,975	7,967,975	7,967,975	\$31,385,142
Electric Total	\$21,560,996	\$7,481,217	\$7,967,975	\$7,967,975	\$7,967,975	\$52,946,138
Infrastructure Services - Underground						
General Distribution	7,602,500					\$11,181,557
General Production	760,000					\$105,758
Meters/Mains/Valves	770,000					\$1,166,129
Transmission	30,000					\$11,832,526
Other Construction Project	5,387,000	9,321,501	8,638,240	8,638,240	8,638,240	\$400,000
Facilities	160,000					\$2,645,000
Underground Total	\$14,709,500	\$9,321,501	\$8,638,240	\$8,638,240	\$8,638,240	\$49,945,721
All Projects Total	\$51,405,796	\$19,862,718	\$19,216,215	\$19,441,215	\$19,141,215	\$129,067,159

Projects for Greenup are budgeted at 100%. However, COH's share of project funding is 51.4%.

Meldahl capital budget will be carried by Meldahl LLC.

Engineering

The Department of Engineering has revolving capital projects funded by multiple sources and funds in the amount of \$6.85 million (compared to 2018's budgeted \$11.60 million) for the 2019 calendar year. Each project budgeted for 2019 is described below.

Annual Concrete Repair and Resurfacing

Approximately five centerline miles of street are to be resurfaced in 2019. This \$2.45 million, annual program is designed to keep Hamilton's roads in good condition. For the 2019 budget year, this program will be funded by multiple sources.

- Stormwater Fund – \$300,000
- Special Assessments Fund – \$600,000
- Infrastructure Renewal Fund – \$400,000
- Issue II Project Fund (Grant) – \$1.15 MM

Champion Mill Sports Complex

The City of Hamilton in partnership with Spooky Nook Sports will establish an indoor/outdoor sports complex, complete with indoor retail services, along the west bank of the Miami River where the old Champion Mill Paper once stood. The City broke ground in 2018. The City will utilize \$2.00 MM of funds located in the Stormwater and Champion Mill TIF Funds.

Crosswalk Protection

The Crosswalk Protection project will increase pedestrian safety within the City of Hamilton. \$100,000 is budgeted in the Infrastructure Renewal Fund for this project in 2019. The Infrastructure Renewal Fund is a capital projects fund.

Emergency Storm Sewer Repairs

The Engineering Department will repair stormsewers that have failed. \$250,000 is budgeted in the Stormwater Fund.

Main/Millville/Eaton Intersection

This project began in 2018 and will align the intersection properly to significantly improve traffic flow and safety. The project is jointly funded in 2019 by the City and ODOT grant funding:

- Infrastructure Renewal - \$1,200,000 (ODOT Portion)

Main-Haldimand-Cereal Engineering

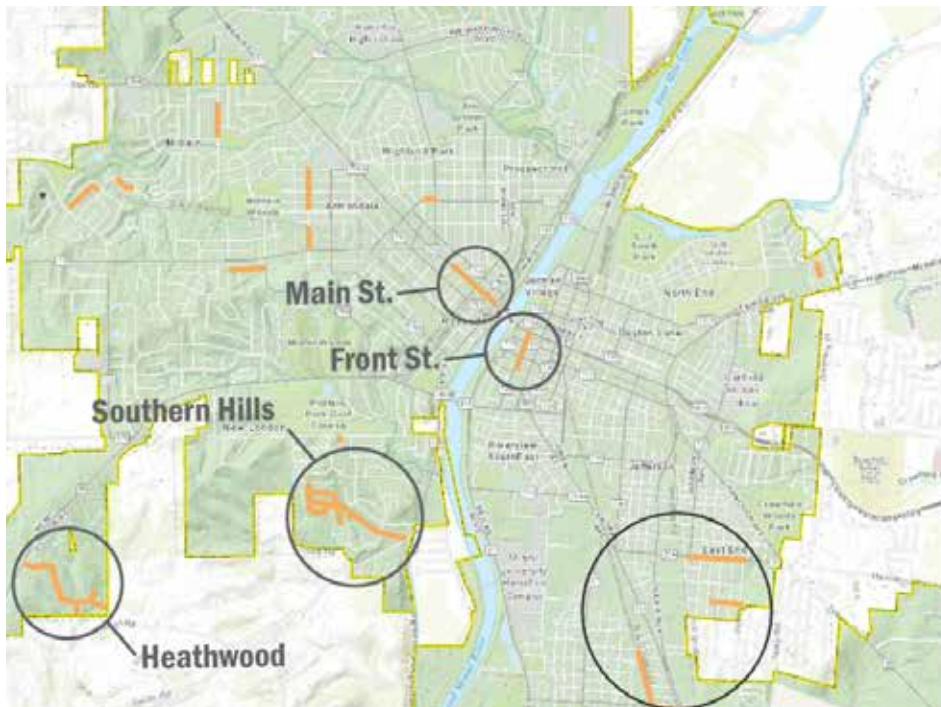
In 2019, the Engineering Department will begin addressing the redesign of the Main-Haldimand-Cereal intersection.

- Infrastructure Renewal - \$115,000

Main Street Streetscape

In 2019, the City plans to microsurface the Main Street Corridor.

- Infrastructure Renewal - \$150,000



2019 Annual Concrete Repair and Resurface Program



Capital Budget Cont.

Main/Western/McKinley/Cereal Intersection (2020)

Hamilton's Westside neighborhood intersection at Main Street and Western, McKinley, Haldimand, and Cereal Avenues requires traffic flow improvements. This project will break ground in 2020.

Stormwater Masterplan

The Engineering Department will address needed stormwater improvements.

Symmes Road paving (Project Partner: City of Fairfield)

Symmes Road paving is a joint Urban Paving Project with City of Fairfield. Funding for this project is planned for the following funds:

- Infrastructure Renewal - \$175,000

Tabor Lane

This project includes the property purchase and storm drainage improvements.

- Stormwater – \$350,000

Water-filled Barriers for Special Events

To proactively protect attendees at outdoor City events, the City budgeted \$12,000 in the Street Maintenance Fund (Fund 281).

Finance - Purchasing Division

One Renaissance Center

In 2019, the City will replace the roof for \$500,000 at One Renaissance Center utilizing the One Renaissance Center Fund. This fund is a special revenue fund supported by rents received from City departments and external, private companies. Revenues received are used to make improvements to the building and to pay for debt service on the building. The roof replacement may lower current maintenance costs associated with addressing any leaks or current problems with the roof.

Public Safety

The Department of Public Safety will make capital improvements to several fire stations and to the police training range this year. The Department of Public Safety has budgeted \$190,000 in the Hamilton Capital Improvement and Debt Service Fund and in the Community Development Block Grant (CDBG) Funds for these items.

Fire Station

The CDBG Funds will fund ongoing and as-needed maintenance to keep our fire stations in good condition. The Hamilton Fire Division (HFD) plans utilize \$935,000 over the next five years to make improvements and repairs to its fire stations. Urgent needs include replacement of roofs on two fire stations, as well as continuing to upgrade stations to modern standards for a workforce that includes both men and women firefighters. These plans are subject to change depending on the need. However, the City will appropriate \$170,000 for HFD fire stations in 2019. The operational impact of this capital improvement item for the Fire Department will be a savings in maintenance costs due to addressing structural issues such as leaks, heat/cooling efficiencies, etc.

Police Training Range

The Hamilton Capital Improvement and Debt Service Fund will fund \$20,000 in improvements at the Police Training Range. The department expects improve officers' ability to effectively train for various scenarios with decreased downtime.

Special Appropriations

Beltline Trail

Phase I of the Beltline Trail Project is set to begin in 2019. The Project will transform the current, unused railway into a walking trail on Hamilton's westside. The City plans to fund \$362,000 of the project in 2018 out of the Infrastructure Renewal and Capital Improvement/Debt Service funds.

- Hamilton Cap/Debt Fund – \$922,000 (\$560,000 from grant award)

Pyramid Hill parking lot

The City will acquire the remaining Pyramid Hill parking lot.

- Hamilton Cap/Debt Fund – \$171,000

Utilities

The capital projects and assets acquisition planned for Hamilton's four utility divisions do not impact the operational budget in each utility enterprise fund. Many of these projects including main replacements will be funded with zero-interest loans and will be repaid over the life of the project in order to free up cash reserves and fund balance, which allow for additional investment in capital improvement items. Each year, Utility Operations expects to make debt service payments from operational funds to finance many of its capital projects. In addition to this operational impact, our residents will see fewer outages and improved service quality. These projects may also result in fewer breaks and outages and less downtime and flooding.

Utilities - Gas Transmission & Distribution

The Gas Utility will be making routine upgrades, which includes replacement of approximately 4,100 linear feet of medium pressure gas main, residential customer service line replacements, regulator station upgrades and renewals. The Gas Utility will also assist with several Public Works projects. The total amount budgeted in the Gas Utility Funds for these capital improvements is \$1.83 million.

Utilities - Electric

The Electric Utility will be making routine upgrades and assist with several Public Works projects. The total amount budgeted in the Electric Utility Funds for these capital improvements is \$18.26 million.

Peak Plant Engineering/SCADA

Improvements to the Peak Plant Engineering and Supervisory Control and Data Acquisition (SCADA) systems of the Gas Combustion Turbine (GT2) at Third Street Power Plant.

Power Plant Improvements

Various power plant improvements including: Power Plant Decommissioning, Combustion Turbine Improvements, Small Hydro Improvements, and Steam Turbine Improvements for our various electric assets.

Utilities - Electric Transmission & Distribution

Distribution Upgrades

Upgrades for the electric distribution tools and equipment.

Downtown Distribution Feeder Upgrades

This project consists of replacing poles, transformers, and secondary open wire. The purpose of this conversion is to removal all 4kv and upgrade to 13kv.

Metering Improvements

The Electric Utility will update metering to improve service to customers.

Network

Projects designed to improve network connectivity.

Street and Security Lighting

Improve City street and security lighting.

Transmission & Substation Upgrades

Replacement and reliability upgrades to the transmission voltage facilities and substations.

Underground Improvements

Replacement of existing underground circuits due to age in service and continued systematic replacement of switching out overhead electric distribution circuits for enhanced reliability.

Utilities - Greenup

Greenup Hydro Plant budgeted maintenance and repair costs for preservation, project management, reliability, and safety improvements out of the Electric Utility Funds in the amount of \$3.30 million.

Preservation

Inspection and change out of the transmission line and poles for the 138 KV line to the Greenup facility.

Productivity

Various safety improvements included in the Greenup Hydroelectric Project 10-year capital improvement plan.

Project Management

Funds allocated to ensure all projects are completed on-time and on-budget.

Capital Budget Cont.

Reliability Improvements

Downstream Gate upgrades, Carbon Seal replacement, and installation of a City of Portsmouth, Ohio City Water line to replace well water usage.

Safety Upgrades

Installation of Gallery Ventilation System.

Utilities - Wastewater

The Wastewater Utility will be making routine upgrades and assist with several Public Works projects. The total amount budgeted in the Wastewater Utility Funds for these capital improvements is \$4.16 million.

Collection & Treatment Upgrades

Upgrades to the wastewater collection and treatment tools and equipment.

Distribution Upgrades

Upgrades to the wastewater distribution tools and equipment.

Production Upgrades

Upgrades and improvements to the wastewater production tools and equipment.

Utilities - Water Production & Distribution

The Water Utility will be making improvements to the City's water infrastructure with \$8.72 million budgeted.

Building improvements

Facility improvements.

Hydrants/Valves/Meters/Mains

Annual renewal and replacement program for repair and replacement of water distribution assets due to length of service life, reliability, or potential failure.

North Water Treatment Plant

Improvements made to the treatment plant.

Reservoirs

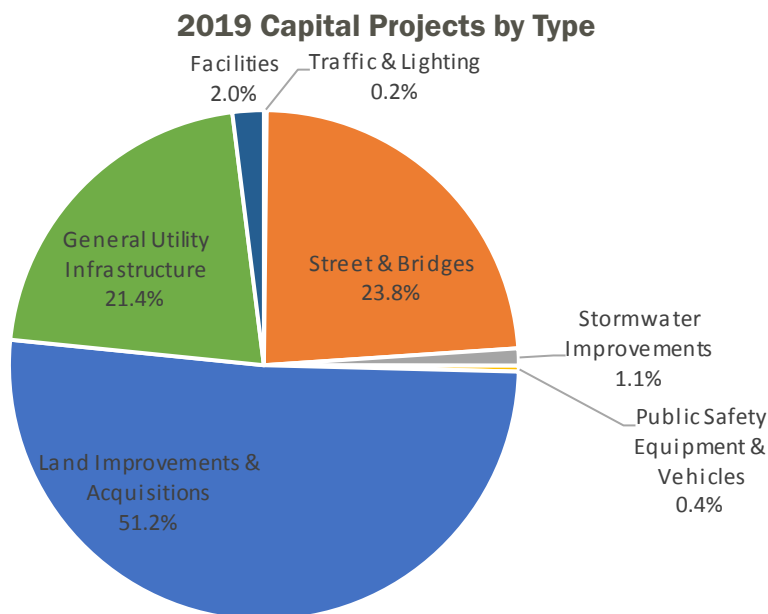
Annual asset renewal and replacement programs for both the East and West Reservoirs.

South Water Treatment Plant

Annual asset renewal and replacement programs for the South Water Treatment Plant.

Wells

Scheduled Water Production well rehabilitations. Rehabilitation are required to ensure both the productive capability and quality of the City's raw water supply.



Capital Assets Summary

Asset acquisition enables the City to maintain or complete capital projects and to provide services to Hamilton residents and businesses in the most cost-effective manner. The City budgeted \$4.88 million in capital assets purchases for the 2019 Adopted Budget, which is up 69.29% above the 2018 capital budget for assets. These assets consist of equipment, software, and vehicles that are necessary to complete various capital projects and to provide services on behalf of the City. As with the capital projects plan, the capital asset plan includes years 2019 through 2023; however, funds have been appropriated only for the 2019 budget year.

In the following charts, we broke out capital asset expenditures by fund and by type to help stakeholders learn where the funding comes from and where the money goes. The City's top priorities for 2019 are infrastructure, public safety, and information technology capital expenditures.

Infrastructure Equip. & Vehicle Replacements

Making up approximately 74.3% of the City's CIP for 2019, Infrastructure asset acquisitions include replacing equipment and vehicles necessary to maintain and maintain the city's infrastructure. These items are essential for repaving and resurfacing roads, leaf collection, street cleaning and maintenance, utility work, and other essential operations and duties of our Infrastructure departments and divisions.

Public Safety

The City is strategically placing 17.0% of budgeted resources into our Public Safety departments and divisions. Some of the items the City will acquire for our Public Safety departments include service equipment and vehicles.

Information Technology

The City will spend 3.5% of the capital asset budget to focus on improving our information technology systems.



Main/Millville/Eaton Intersection Project

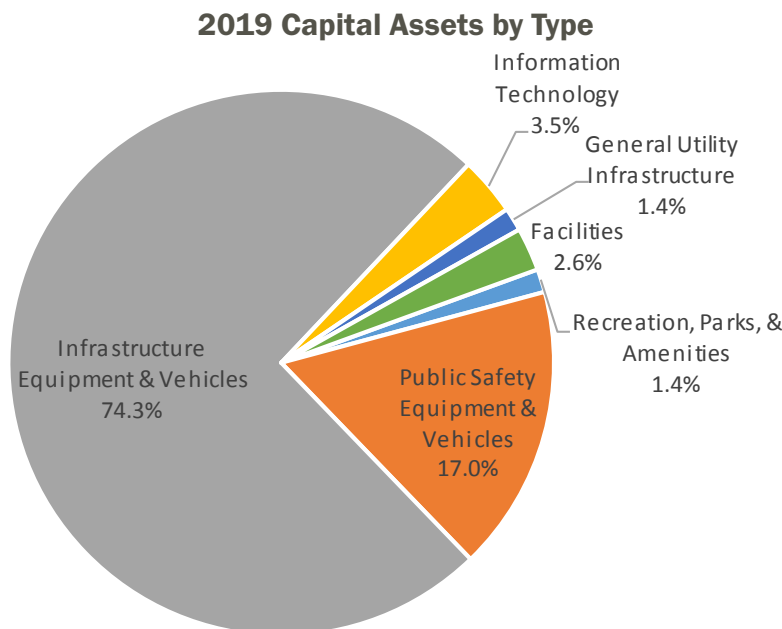
Capital Assets By Fund	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected	5-Year Total
212 Hamilton Mun Ct Cap Imp	20,000	-	-	-	-	\$20,000
215 Hamltn Cap Imp Debt Serv	505,000	1,400,000	700,000	540,000	555,000	\$3,700,000
225 Justice Assistance Grant	28,195	28,195	28,195	28,195	28,195	\$140,975
279 Stormwater Mgmt. Fund	335,000	-	260,000	230,000	230,000	\$1,055,000
280 Refuse Fund	15,000	-	-	-	-	\$15,000
281 Street Maintenance Fund	12,000	155,000	360,000	240,000	240,000	\$1,007,000
515 Gas Cap Imprmt Fund	247,500	62,830	104,977	92,880	92,880	\$601,067
525 Electric Cap Imprvmt Fund	1,668,237	252,420	278,000	608,810	608,810	\$3,416,277
535 Water Cap Imprmt Fund	590,608	101,920	279,977	142,880	142,880	\$1,258,265
545 Wastewater Cap Imprvmt Fd	716,011	109,022	300,000	80,000	80,000	\$1,285,033
550 Parking Fund	55,000	-	-	-	-	\$55,000
620 Central Services	218,600	120,000	-	-	-	\$338,600
919 CDBG Fund 2018-2019	470,000	1,070,000	825,000	475,000	175,000	\$3,015,000
All Assets Funds Total	\$4,881,151	\$3,116,192	\$2,777,954	\$2,199,570	\$1,914,570	\$14,889,437

Capital Budget Cont.

Capital Assets	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected	5-Year Total
Municipal Court						
HMC Sound System Improvements	20,000	-	-	-	-	\$20,000
Municipal Court Total	\$ 20,000	-	-	-	-	\$ 20,000
Parking						
Auto Teller Machine	55,000	-	-	-	-	\$55,000
Parking Total	\$ 55,000	-	-	-	-	\$ 55,000
Public Safety						
HFD remounts, engine improvements, & equipment	470,000	1,070,000	825,000	475,000	175,000	\$3,015,000
Body Cameras & Tasers		150,000	150,000	150,000	150,000	\$600,000
Building generator for police station			175,000			\$175,000
HPD Vehicles	330,000	350,000	375,000	390,000	405,000	\$1,850,000
Police Cruisers (JAG Fund)	28,195	30,000	30,000	30,000	30,000	\$148,195
Portable Radios		900,000				\$900,000
Public Safety Total	\$828,195	\$2,500,000	\$1,555,000	\$1,045,000	\$760,000	\$6,568,195
Public Works						
Dump Truck(s) - Public Works	175,000	-	-	-	-	\$175,000
Replace #1151 - Maint Truck	12,000	-	-	-	-	\$12,000
Replace #1279 - 2012 Freightliner	-	-	260,000	230,000	230,000	\$720,000
Plastic Water Barriers for Community Events	75,000	-	-	-	-	\$75,000
Public Works equipment	350,000	-	-	-	-	\$350,000
Replace #1154 Ford E350 CCTV Truck	260,000	-	-	-	-	\$260,000
Street cleaning equipment	-	-	-	-	-	\$-
Street maintenance equipment	-	-	-	-	-	\$-
Tools & garage equipment	22,511	-	-	-	-	\$22,511
Public Works Total	\$894,511	\$-	\$260,000	\$230,000	\$230,000	\$1,614,511

Capital Assets	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected	5-Year Total
Resident Services						
John Deere Gator w/ Cab & Heat	15,000	-	-	-	-	\$15,000
Pole Barn Build Out for QST	50,000	-	-	-	-	\$50,000
WIMMS System	40,000	-	-	-	-	\$40,000
Resident Services Total	\$105,000	-	-	-	-	\$105,000
Strategy & Information						
Cloud storage	-	120,000	-	-	-	\$120,000
Nutanix Storage and Backup	168,600	-	-	-	-	\$168,600
Strategy & Information Total	\$168,600	\$120,000	-	-	-	\$288,600
Utilities						
Electric Trans. & Distribution - Vehicles & Equip.	1,648,237	252,420	278,000	608,810	608,810	\$3,396,277
Gas Transmission & Distribution - Equip.	247,500	62,830	104,977	92,880	92,880	\$601,067
Greenup - Vehicles & Equip.	20,000	-	-	-	-	\$20,000
Wastewater Collection - Equip.	716,011	109,022	300,000	80,000	80,000	\$1,285,033
Water Distribution - Vehicles & Equip.	520,608	101,920	279,977	142,880	142,880	\$1,188,265
Water Production - Vehicles & Equip.	75,000	-	-	-	-	\$70,000
Utilities Total	\$2,809,845	\$526,192	\$962,954	\$924,570	\$924,570	\$6,143,131
All Assets Total	\$4,881,151	\$3,116,192	\$2,777,954	\$2,199,570	\$1,914,570	\$14,889,437

Capital assets for Greenup are budgeted at 100%. However, COH's share of project funding is 51.4%. Meldahl capital budget will be carried by Meldahl LLC.



Capital Budget Cont.

Municipal Court

The Hamilton Municipal Court will make improvements to the courts' sound systems that is expected to cost approximately \$20,000. These items will be funded out of the Hamilton Municipal Court Capital Improvement Fund.

Parking

The Parking Division will utilize \$55,000 in resources within the Parking Fund to replace the existing, obsolete automatic teller machine at McDulin Garage.

Public Safety

Hamilton Fire Department

The City of Hamilton's Fire Department will utilize \$470,000 in CDBG Funds to make improvements to fire vehicles in 2019.

Hamilton Police Department

The City of Hamilton's Police Department will replace a eight cruisers and a passenger van as part of a replacement program to transition out aging or obsolete equipment. The City will invest \$358,195, of which \$28,195 is funded by the Justice Assistance Grant. The \$330,000 will be funded in the Hamilton Capital Improvement and Debt Service Fund.

Public Works

The Public Works Department will utilize resources in several funds to acquire various pieces of equipment.

- Hamilton Cap/Debt Fund -- \$175,000 (Dump Truck)
- Street Maintenance Fund -- \$12,000 (Barriers)
- Wastewater Capital Improvement Fund -- \$372,511

Resident Services

The Resident Services Department will acquire the John Deere Gator with cab and heat, WIMMS System, a pole barn for the Quick Strike Team.

- Refuse Fund -- \$15,000 (Gator)
- Water Capital Improvement Fund -- \$40,000
- Central Services (Resident Services) Fund -- \$50,000

Strategy & Information

The Strategy & Information Department will implement the Nutanix Software and Hardware Back system in 2019. The Department will use its own funds in the amount of \$168,600.

Utilities

Electric Utility

Annual funding requirement for the vehicle and equipment replacement program for electric administration, electric engineering, electric transmission and distribution, Greenup, and Hamilton Power. These assets are budgeted at \$1,688,237 in the Electric Utility funds. Funding is equal to the vehicle and equipment replacement costs divided by its estimated useful life.

Gas Transmission & Distribution

Annual funding requirement for the vehicle and equipment replacement program of the distribution system in 2019. \$373,000 in resources from the Gas Capital Improvement Fund will be appropriated for equipment and vehicles needed in the Natural Gas Department.

Wastewater Collection

Annual funding requirement for the vehicle and equipment replacement program of the collection system in 2019. These assets are budgeted at \$343,500 in the Wastewater Utility funds. Funding is equal to the vehicle and equipment replacement costs divided by its estimated useful life.

Water Production & Distribution

Annual funding requirement for the vehicle and equipment replacement program of the production and distribution systems for the South Water Treatment Plant in 2019. These assets are budgeted at \$550,608 in the Water Utility funds. Funding is equal to the vehicle and equipment replacement costs divided by its estimated useful life.

Capital Budget Impact On Operations

The City of Hamilton is undergoing a renaissance where capital and economic development projects are underway to improve the City's ability to fulfill its vision, mission, values, and goals. As described on pages 34 through 38, the City's fund structure is designed to separate operating functions from capital functions, which often limits the impact of capital improvements on operating budgets. However, there may be occasions where our capital projects saves operating dollars and there may also be occasions where we see increased, strategic operating costs. The City plans to analyze where these events may occur and assess whether there are opportunities for the City to establish a process to better evaluate these scenarios. The Champion Mill Sports Complex has many factors that may contribute to increase costs to the City including, but not limited to, increased costs for public safety personnel during events, for a surge in utility usage, and potential road closure impacts. Included are estimated costs for ongoing utility work.

General Fund Impact

Fire Department Improvements

Although the City will leverage CDBG funding to assist the Fire Department with making critical improvements to the fire stations and engines in 2019, ongoing maintenance costs will impact the General Fund. We estimate that major improvements in 2019 will reduce operating and maintenance costs for fire stations by \$5,000 annually. Operating and maintenance costs for fire engines are expected to decrease annually as new or refurbished engines are acquired or remounted.

HMC Sound System Improvements

The General Fund expects to see a modest increase in operating and maintenance costs for the Hamilton Municipal Court's sound system improvements. These costs include increased utility usage and any software/hardware associated.

Police Vehicles

The City is proactively replacing its aging police fleet. These replacements are expected to decrease fleet operating and maintenance costs annually as vehicles are replaced.

Other Funds Impact

Engineering

Engineering projects are expected to increase safety for travelers and improve the city's road conditions.

Parking

The Parking Division estimates an increase in operating and maintenance costs for the management of the auto teller machine.

Police

The City has not determined at this time to acquire body cameras and tasers for the Police Department. In the event that these assets are acquired, ongoing data storage maintenance costs will impact the Hamilton Capital Improvement and Debt Service Fund instead of the General Fund.

Public Works

The City estimates operating and maintenance costs to decrease with the procurement of new equipment and vehicles for its Stormwater and Street Maintenance funds.

Resident Services

The Resident Services department will see increases to its operating and maintenance costs for the procurement of the John Deere Gator with Cab and Heat and the Pole Barn.

Strategy & Information

The Strategy & Information department is estimated to incur operating and maintenance costs pertaining to the monthly maintenance costs for new data storage systems.

Capital Impact Items	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected
100 General Fund					
HMC Sound System Improvements	500	500	500	500	500
Building generator for police station	-	-	800	800	800
HPD Vehicles	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)
Portable Radios	-	100	100	100	100
Fire station improvements	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
HFD remounts & engine improvements	(1,000)	(3,500)	(4,000)	(4,000)	(4,000)
Total General Fund	\$(7,000)	\$(9,400)	\$(9,100)	\$(9,100)	\$(9,100)
215 Hamltn Cap Imp Debt Serv					
Body Cameras & Tasers	-	150,000	150,000	150,000	150,000
Hamilton Beltline Phase I (Partially grant funded \$560K)	100	100	100	100	100
Remaining 90% of Pyramid Hill Parking Lot Acquisition	-	-	-	-	-

Capital Budget Cont.

Capital Impact Items	2019 Adopted	2020 Projected	2021 Projected	2022 Projected	2023 Projected
279 Stormwater Mgmt. Fund					
Emergency Storm Sewer Repairs	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Land and Land Rights	-	-	-	-	-
Main/Western/McKinley/Cereal Intersection	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)
Micellaneous engineering	-	-	-	-	-
Public Works equipment	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Vehicle Replacements	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)
Sports Complex	10,000	10,000	10,000	10,000	10,000
Stormwater Master Plan	-	-	-	-	-
Tabor Lane Storm Drainage Project	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Traffic signal improvements	(100)	(100)	(100)	(100)	(100)
280 Refuse Fund					
John Deere Gator w/ Cab & Heat	200	200	200	200	200
281 Street Maintenance Fund					
Plastic Water Barriers for Community Events	(150)	(150)	(150)	(150)	(150)
Street cleaning equipment	(200)	(200)	(200)	(200)	(200)
Street maintenance equipment	(200)	(200)	(200)	(200)	(200)
311 Infrastructure Renwl Prgm					
Five Points Roundabout	100	100	100	100	100
Main Street Microsurfacing Project	150	150	150	150	150
Main/Cereal/Haldimand Engineering	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)
Main/Lawn Intersection Improvements	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)
Main/Western/McKinley/Cereal Intersection	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)
ODOT Grant for Main/Millville/Eaton	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)
Street Handicap Ramps - City Paving	350	350	350	350	350
Street paving	350	350	350	350	350
Symmes Rd Paving (Partner with Fairfield)	350	350	350	350	350
Traffic signal improvements	(100)	(100)	(100)	(100)	(100)
550 Parking Fund					
Auto Teller Machine	1,000	1,000	1,000	1,000	1,000
620 Central Services					
Cloud storage	-	12,000	12,000	12,000	12,000
Nutanix Storage and Backup Hardware Solution	10,000	10,000	10,000	10,000	10,000
Pole Barn Build Out for QST	100	100	100	100	100
Total Non-General Funds	\$9,950	\$171,950	\$171,950	\$171,950	\$171,950
Total Capital Impact	\$2,950	\$162,550	\$162,850	\$162,850	\$162,850

2019 Budget

Department Overviews

The following section illustrates the purpose and function of the City of Hamilton's various departments and divisions. Each department overview includes: the department's mission, description, and, if applicable, division descriptions; an organizational chart providing a snap-shot of how the department fits into the City organization as a whole; accomplishments in 2018 and goals for 2019; and tables and charts illustrating historical and current financial data, staffing levels, and key performance indicators.

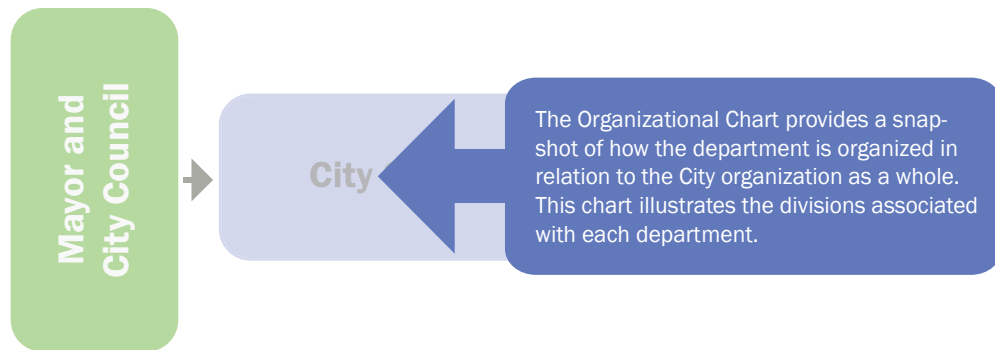
This section is intended to illustrate the City of Hamilton as it appears from an organization-wide standpoint. Each of the departments and divisions shown in this section are considered to be connected as organizational units, although some may be accounted for separately in the City's financial records. A detailed display showing both historical and current financial information for each appropriated fund for the City can be found in the Financial Summaries section of this budget document.

We felt it important, however, to illustrate financial information that reflects City operations from an organizational perspective rather than from an accounting structure to more accurately represent the true operations of the City and provide information that is more easily understood by our audience – the citizens of Hamilton.

City of Hamilton
BUTLER COUNTY OHIO



How to Use This Section



Department Mission

To ensure the efficient operation of the City Clerk's Office while supporting the Mayor, Vice Mayor, and members of City Council and maintaining a commitment to delivering high quality services to the City's residents.

Department Description

A one person department that works to prepare minutes and meeting packets for the meetings of City Council and committees of Council. The Department also prepares the annual budget for the City Clerk and City Council. The Department also prepares the annual update of the City's Codified Ordinances, works with the City Charter Commission on amendments, and works with the City Council on legislative proposals.

The Department Mission section provides the reader with the overarching mission that guides the actions and decision-making of each department, defining its purpose and role within the City. The Department section illustrates each department's function as well as operational responsibilities and priorities.

regarding City Council related items including the City's Codified Ordinances.

Accomplishments in 2018

- The Office of the City Clerk began working to begin digitizing all of the City's Codified Ordinances and Resolutions. This means having all resolutions and ordinances scanned as far back as possible to allow. This project will be spread out over the next few years.
- The Office of the City Clerk is also working to reorganize the Committees and Subcommittees of City Council. An internal census was conducted to create a clear and concise list of information on each City Committee and Commissions. This has provided a great deal of insight as to regulations that need to be updated or improved to help these bodies function more consistently and smoothly.

- The Office of the City Clerk has also been collaborating with the Human Resources Department and the Department of Civil Service and Personnel in terms of creating a more standardized application and appointment process while providing committees a more clear system of governance. With the launch of Civil Services's NEOGOV Program, our departments are confident that we can further integrate our appointment process with this system as well. This would allow NEOGOV to be used for job postings and appointment postings.

Goals for 2019

- The Office of the City Clerk will continue to work towards digitizing the City's Ordinances and resolutions. This Office is optimistic to have all of the ordinances scanned before the end of 2019.
- The Office of the City Clerk believes that once Civil Services transition is complete, the City Clerk's Office will work with the City Council to update the City's website. The City Clerk would like to have all of the City Committees listed on the City website in 2019.
- The Office of the City Clerk would like to get each City Committee or Commission a built out webpage on the City's Website. While some committees are on the website now many have not yet been listed. For the City Clerk's Office to reduce confusion the City Clerk would like to have all of the City Committees with basic information listed on the City website in 2019.
- The City Clerk is working towards installing a new sound system in the City Council Chambers to better meet the City's growing needs. This will be an ongoing process in 2019 and he will also be pushing towards more visual aids as well.

The Goals section outlines the goals of each department for the coming budget year. Setting goals, aligning operations, and tracking achievements is critical to the success of the City.

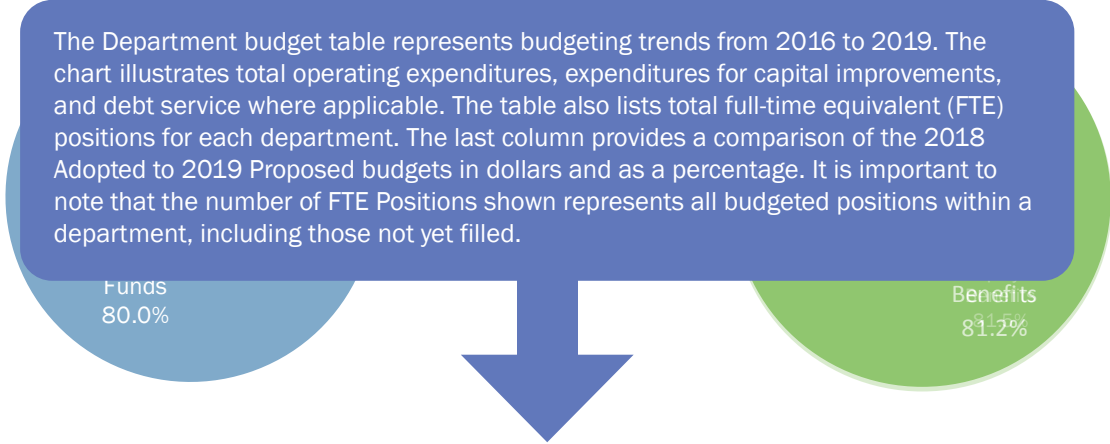
The Accomplishments section details major departmental achievements in 2018.

Budgetary Highlights

The 2019 Adopted Budget includes a High School Co-op position to assist the City Clerk with support to the City's elected officials. This position is measured at 0.5 FTE.

2019 Estimated Funding Sources

2019 Adopted Operating Budget

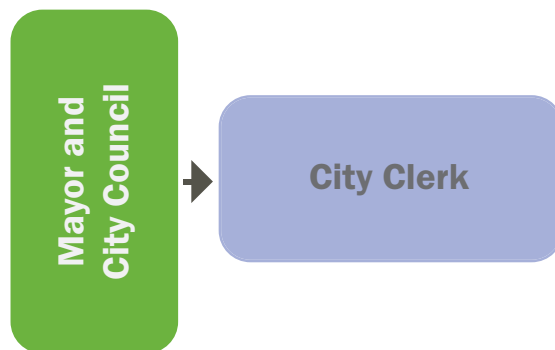


City Clerk	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	87,523	64,787	75,747	69,539	74,397	(1,350)	-1.8%
Other Expenditures	15,481	10,156	17,240	17,065	17,240	0	0.0%
Operating Total	\$103,004	\$74,943	\$92,987	\$86,604	\$91,637	(\$1,350)	-1.5%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	1.00	1.50	1.50	1.50	1.50	0.00	0.0%

City Clerk Key Performance Indicators	Benchmark	Actual 2017	2018 YTD	2019 Target
Number of public records requests made to City Clerk	40	7	40	40
Number of agendas created for City Council meetings	21	22	27	27
Assisted with the creation of ordinances	120	124	120	120
Assisted with the creation of resolutions	60	54	60	60

The Key Performance Indicators (KPI) table measures the strategic performance of each department. The tables are unique to each department and offer substantive insight into how the City is working to achieve its goals. The benchmark column represents the annual goals for each department. Actual activity will be shown in the 'Actual 2017' column, current activity will be shown in the '2018 YTD' column, and the target for next year will be listed in the '2019 Target' column.

City Clerk



Department Mission

To ensure the efficient operation of the City Clerk's Office while supporting the Mayor, Vice Mayor, and members of City Council and maintaining a commitment to delivering high quality services to the City's residents.

Department Description

A one person department that works to prepare minutes and meeting packets for all meetings of City Council and committees of Council, develops the annual budget for the City Clerk and City Council, conducts the annual update of the City's Codified Ordinances, works with the City Charter Review Board, is responsible for posting meeting notices, receives various trainings for Ohio Sunshine Laws, oversees subcommittees of City Council, oversees the City's open Public Record Requests from all departments, manages the liquor permit application process, and manages other projects as assigned by Hamilton City Council. The City Clerk also provides support to all members of City Council along with being a resource to citizens and organizations regarding City Council related items including the City's Codified Ordinances.

Accomplishments in 2018

- The Office of the City Clerk began working to begin digitizing all of the City's Codified Ordinances and Resolutions. This means having all recorded ordinances and resolutions scanned as far back as the records will allow. This project will be spread out over the course of the next few years.
- The Office of the City Clerk is also working to reorganize the Committees and Subcommittees of City Council. An internal census was conducted to create a clear and concise list of information on each City Committee and Commissions. This has provided a great deal of insight as to regulations that need to be updated or improved to help these bodies function more consistently and smoothly.

- The Office of the City Clerk has also been collaborating with the Human Resources Department and the Department of Civil Service and Personnel in terms of creating a more standardized application and appointment process while providing committees a more clear system of governance. With the launch of Civil Services's NEOGOV Program, our departments are confident that we can further integrate our appointment process with this system as well. This would allow NEOGOV to be used for job postings and appointment postings.

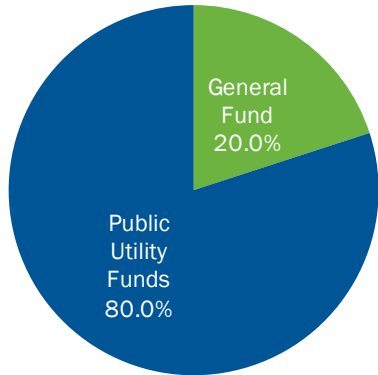
Goals for 2019

- The Office of the City Clerk will continue to work towards digitizing the City's ordinances and resolutions. This Office is optimistic to have all of the ordinances scanned before the end of 2019.
- The Office of the City Clerk believes that once Civil Service and Personnel has finished their transition to NEOGOV that they will continue to assist with the appointment process. Both departments would like to see the appointment process fully integrated to NEOGOV in 2019.
- The Office of the City Clerk would like to get each City Committee or Commission a built out webpage on the City's Website. While some committees are on the website now many have not yet been listed. For further transparency and to reduce confusion the City Clerk's Office would like all City Committees with basic information about each one of them listed on the City website in 2019.
- The City Clerk is working towards installing a new sound system in the City Council Chambers to better meet the City's growing needs. This will be an ongoing process in 2019 and he will also be pushing towards more visual aids as well.

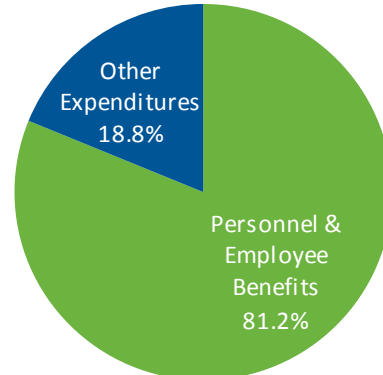
Budgetary Highlights

The 2019 Adopted Budget includes a High School Co-op position to assist the City Clerk with support to the City’s elected officials. This position is measured at 0.5 FTE.

2019 Estimated Funding Sources



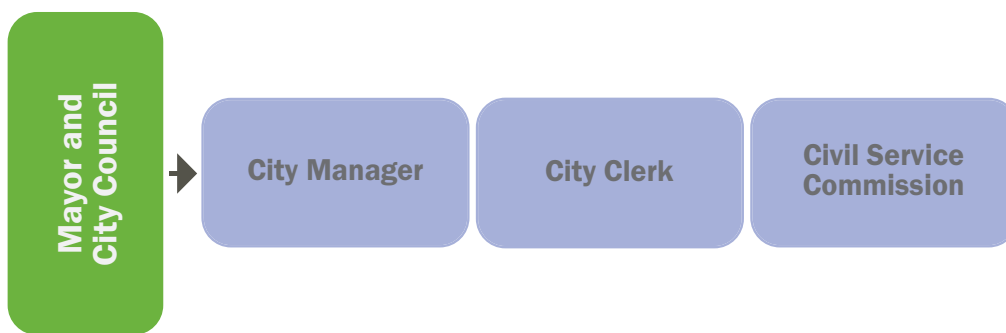
2019 Adopted Operating Budget



City Clerk	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	87,523	64,787	75,747	69,539	74,397	(1,350)	-1.8%
Other Expenditures	15,481	10,156	17,240	17,065	17,240	0	0.0%
Operating Total	\$103,004	\$74,943	\$92,987	\$86,604	\$91,637	(\$1,350)	-1.5%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	1.00	1.50	1.50	1.50	1.50	0.00	0.0%

City Clerk Key Performance Indicators	Benchmark	Actual 2017	2018 YTD	2019 Target
Number of public records requests made to City Clerk	40	7	40	40
Number of agendas created for City Council meetings	21	22	27	27
Assisted with the creation of ordinances	120	124	120	120
Assisted with the creation of resolutions	60	54	60	60

Mayor and City Council



Department Mission

To serve citizens through the establishment of policy decisions and the enactment of legislation for the betterment of the community, supporting opportunities to live, work, and play in Hamilton.

Department Description

The Hamilton City Council considers and acts on matters of governmental or utility operations, which involves the establishment of policy decisions and/or the enactment of legislation. The Council adopts legislation pertaining to the expenditure of money, the levying of assessments, establishment of traffic regulations, and approval of the City's annual budget and all other matters of governmental nature. As the water, electric, gas, and wastewater utilities are all municipally owned and operated in Hamilton, Council also acts on all matters involving the establishment of policy, expenditure of monies, and the establishment of rates for these utilities.

The Hamilton City Council is the direct representative of the citizens of the City of Hamilton. Pursuant to the provisions of the Charter of the City of Hamilton, the City Council is comprised of six members elected at large for staggered four-year terms. The Mayor is separately elected for a four-year term. The Vice Mayor serves two years and is the Council member who receives the highest number of votes in each Council election.

Goals and Accomplishments

The goals and accomplishments of Council each year are extremely extensive and encompass nearly every aspect of municipal administration. As such, specific goals and accomplishments are not listed.

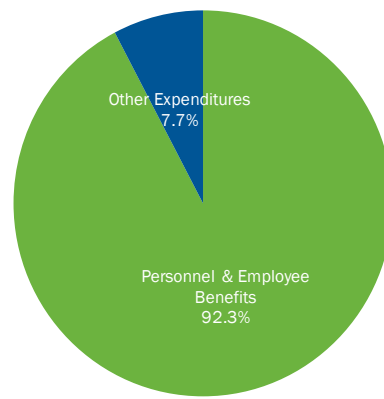
Budgetary Highlights

The 2019 Adopted Budget includes increases in Other Expenditures to replace aging telecommunications devices for two council members and to cover the cost for attendance at the National League of Cities and city-wide events. A decrease in salaries and benefits is due to healthcare election changes.

2019 Estimated Funding Sources



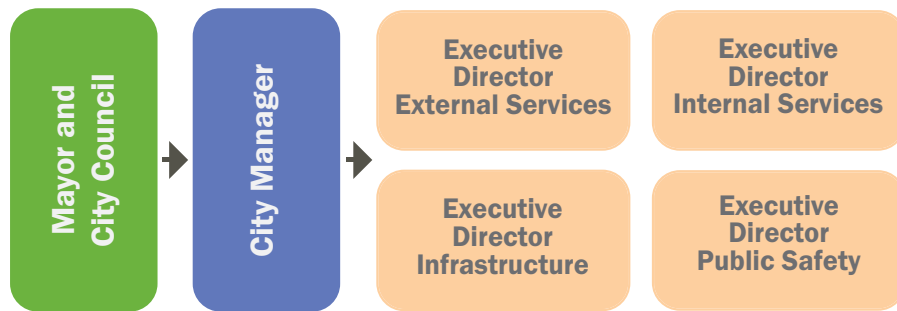
2019 Adopted Operating Budget



City Council	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	65,517	68,147	70,668	62,622	62,310	(8,358)	-11.8%
Other Expenditures	4,265	6,940	14,900	5,765	15,260	360	2%
Operating Total	\$69,782	\$75,087	\$85,568	\$68,387	\$77,570	(\$7,998)	-9.3%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	-	-	-	-	-	-	0.0%

City Council Key Performance Indicators	Benchmark	Actual 2017	2018 YTD	2019 Target
Number of regular meetings	20	24	24	24
Number of special meetings	1	2	3	3
Number of ordinances passed	120	124	120	120
Number of resolutions passed	60	54	60	60
Number of public hearings	20	17	20	20

Office of The City Manager



Department Mission

Articulate the City's vision in a clear and engaging format to all stakeholders and provide resources to execute the vision, while developing an organizational culture that focuses on results within the framework of the City's values.

Department Description

As Chief Executive Officer for the City of Hamilton, the City Manager is responsible for a workforce of more than 600 permanent employees and a \$318+ million annual budget. The seven-member City Council appoints the City Manager. The Council operates as the legislative branch of the City and provides policy direction to the City Manager, while the City Manager is responsible for the administration of the City departments.

Accomplishments in 2018

- Balanced the 2019 General Fund budget while adhering to Council's reserve policy
- Executed development agreement with Spooky Nook to develop a \$140+ million mixed-use project along the riverfront
- Finalized the River Master Plan
- Won GFOA triple crown award for transparency, the APPA award for Best Public Space (RiversEdge/Marcum Park), and two National Citizen Survey Voice of the People awards
- Held groundbreaking for 80 Acres in Enterprise Park and worked with them to develop downtown location

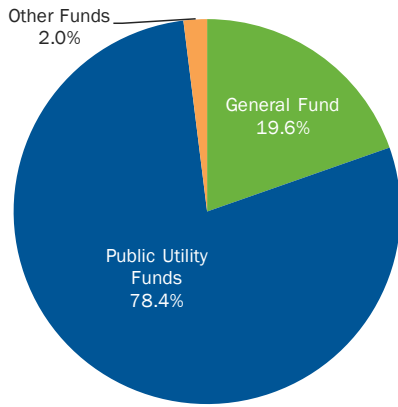
Goals for 2019

- Continue work with Spooky Nook on the development of a mixed-use complex.
- Partner with CORE, the Hamilton Area Chamber of Commerce, and Hamilton Community Foundation on Main Street redevelopment projects, with a focus on reactivating five new storefronts between B and E Streets.
- Work with staff to develop a more robust training and evaluation schedule for city employees.
- Increase engagement with neighborhoods through 17Strong
- Execute Riverfront Master Plan and Plan Hamilton.

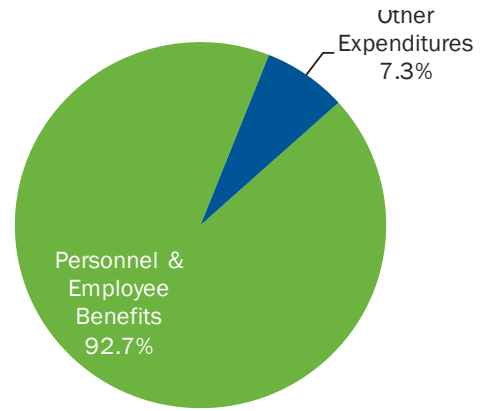
Budgetary Highlights

FTEs decrease by 0.50 in 2019 due to splitting the Executive Secretary position 50/50 with the Law Department.

2019 Estimated Funding Sources



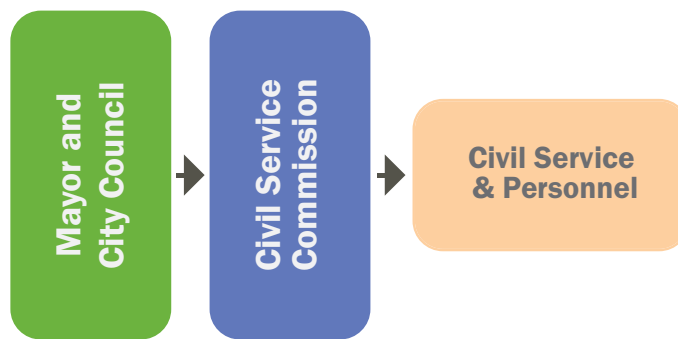
2019 Adopted Operating Budget



City Manager	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	331,662	371,209	384,156	403,422	385,411	1,255	0.3%
Other Expenditures	24,976	37,765	39,571	26,141	30,455	(9,116)	-23.0%
Operating Total	\$356,638	\$408,974	\$423,727	\$429,563	\$415,866	(\$7,861)	-1.9%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	2.67	2.67	2.67	2.67	2.17	-0.50	-18.7%

City Manager Key Performance Indicators	Benchmark	2017 Actual	2018 YTD	2019 Target
Growth in gross wages of Hamilton employers by \$100mm	\$100MM	\$37,217,352	\$20,000,000	\$20,000,000
Citywide invest of \$125mm (Total 2016 estimated costs of construction via Constuction Services Division)	\$125MM	\$25,000,000	\$25,000,000	\$25,000,000
Exceed \$40MM in recreational amenitites	\$40MM	\$6,500,000	\$8,000,000	\$11,000,000
Engage 500,000 participants in special events, arts, and recreation activities	500,000 people	" 100,000 people "	" 100,000 people "	" 100,000 people "

Civil Service & Personnel



Department Mission

To provide a fair and efficient human resource delivery system that allows departments the flexibility necessary to manage their workforce, improve productivity and provide a more cost efficient service delivery for City of Hamilton taxpayers while providing a foundation for employee and organizational development and consistent administration of policies and procedures with the goal of achieving a high performing workforce.

Department Description

The Department of Civil Service and Personnel provides a variety of support services to all City Departments, the Civil Service Commission, and the general public. Responsibilities include: Recruitment, Civil Service Examination Administration, maintenance of employee records, benefits administration, coordinating training, formulating and administering personnel policies, administering equal employment opportunity procedures, providing advice on labor and employment matters, and managing labor and employee relations for the City of Hamilton.

Accomplishments in 2018

- Implemented Background Check Integration to streamline and provide a paper reduced process
- Revised Civil Service Commission Rules and Regulations
- Implemented New World Systems - Personnel Action Module to streamline and provide a paperless process for all personnel actions
- The Civil Service Commission and all other work areas were supported by the staff in response to numerous requests for information, countless personnel/ pay changes, health and other benefits needs, and approximately 24 Civil Service Commission meetings.

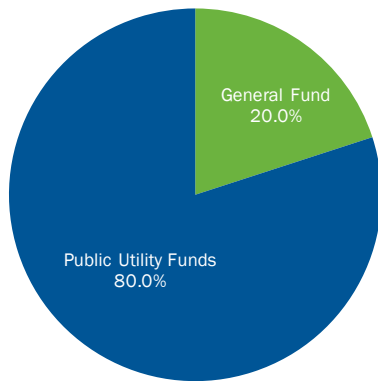
2019 Goals

- Complete all Civil Service Commission Rules and Update Classification Descriptions
- Implement NEOGOV Performance Evaluation System
- Update Affirmative Action Plan
- Complete Compensation Study
- Implement Kronos Human Resources Information System (HRIS) for digitization of employee records
- Expand New Hire Orientation Program

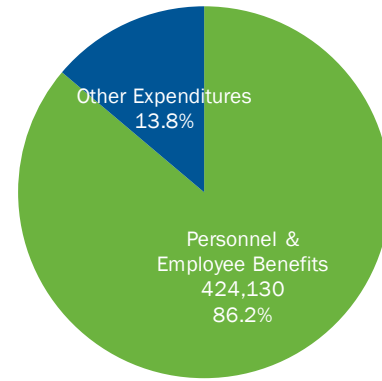
Budgetary Highlights

Effective January 2019, the Department of Civil Service will absorb the functions of the Human Resources Department and will increase FTEs to move the HR Generalist position under Civil Service and Personnel. Other Expenditures will increase to budget for HR programs previously administered by the Human Resources department.

2019 Estimated Funding Sources



2019 Adopted Operating Budget



Civil Service	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	282,213	530,754	348,098	333,934	424,130	76,032	21.8%
Other Expenditures	7,810	67,410	24,210	17,365	68,135	43,925	181.4%
Operating Total	\$290,023	\$598,164	\$372,308	\$351,299	\$492,265	\$119,957	32.2%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	2.50	4.50	4.00	4.00	4.25	0.25	6.3%

Civil Service Key Performance Indicators	Benchmark	2017 Actual	2018 YTD	2019 Target
Number of exams ¹ administered	25	38	38	38
Number of applicants ² recruited and reviewed	TBD	1,724	1,201	2,000
Number of applicants ² selected for hire	TBD	118	72	118
Number of Civil Service Commission hearings supported	1	2	0	1
Retention in employment: percentage of employees retained following probationary period	100%	99.15%	100%	100%
Number of jobs published on the City's website	20	30	38	38
Number of Civil Service Commission meetings held ³	24	24	10	24

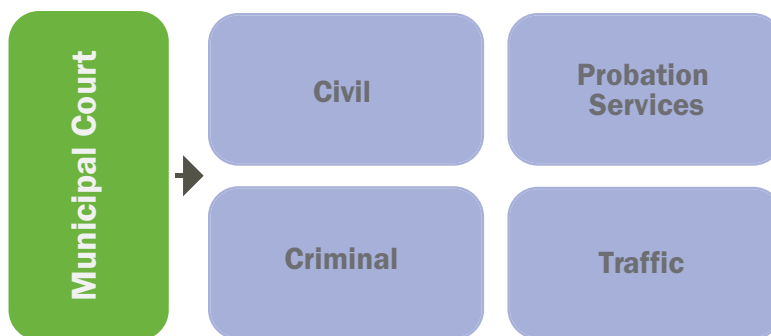
¹Source is Annual Schedule of Exams (open competitive, closed competitive, and open non-competitive exams)

²2015 is the final year that the City recruited for Hamilton City School District

³Beginning in 2017, the regular schedule was increased from one meeting per month to two meetings per month.

Metrics for 2019 are to be determined as Executive Leadership determine the strategic direction of the department.

Municipal Court



Department Mission

To provide outstanding public service to the City of Hamilton, Village of New Miami, St. Clair Township, and Ross Township in a timely, efficient, and courteous manner, uphold the law, and maintain fiscal responsibility to the citizens served.

Department Description

The Hamilton Municipal Court is one of the largest, single judge Municipal Courts in the state of Ohio. Each year the Hamilton Municipal Court handles approximately 20,000 new court cases and traffic tickets. The Hamilton Municipal Court is comprised of four divisions: Civil, Criminal, Probation Services, and Traffic.

Civil Division

Hears civil disputes involving dollar amounts up to fifteen thousand dollars, small claims for monetary amounts up to three thousand dollars, and landlord-tenant disputes including evictions and rent deposits. The collection of judgments via garnishments and execution monies and/or property and debtor trusteeships are also administered through the Civil Division, as well as appeals to the Bureau of Motor Vehicles for 12-point driving suspension and noncompliance suspensions.

Criminal Division

Handles misdemeanor criminal offenses which include, but are not limited to, personal crimes, thefts, domestic violence, and OVI's. The Criminal Division also manages the arraignment and probable cause portion of felony arrests.

Probation Services Division

Monitors individuals who have been convicted through the Hamilton Municipal Court and placed on probation as a sanction for the crime committed. These services include setting up payment plans for fines and restitution ordered by the Court. In addition, this division provides referrals to substance abuse and mental health agencies, victim advocate services, vehicle immobilization, house arrest services, and expungement and sealing of records.

Traffic Division

Enters all citations issued by the Hamilton Police Department, Butler County Sheriff's Office, Ross Township Police Department, New Miami Police Department, and Ohio State Patrol written within the Court's jurisdiction. All payments towards fines and restitution are taken at the Customer Service windows located within the Traffic Division. The division also assists the public with driving privileges and other driver's license issues.

Accomplishments in 2018

- Maintained specialized dockets for veterans and defendants coping with mental illness.

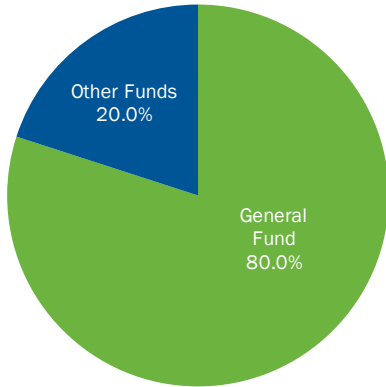
Goals for 2019

- Continue to provide excellent customer service to the citizens of the City of Hamilton, Village of New Miami, St. Clair Township, and Ross Township.
- Work with police agencies to upgrade technology in order to streamline the exchange of case information.
- Continue to operate efficiently under fiscal restraint.

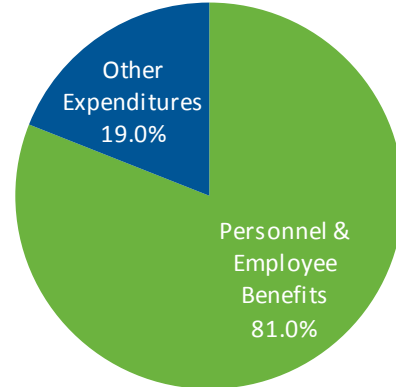
Budgetary Highlights

The Municipal Court departmental table on below has been restated for expenses for all years shown to capture the complete cost of the Municipal Court Department. These funds include the Security Projects Fund (207), Special Projects Fund (208), Capital Improvement Fund (212), Dispute Resolution Fund (221), and the Probation Services Fund (238).

2019 Estimated Funding Sources



2019 Adopted Operating Budget



Municipal Court	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	1,588,448	1,699,258	1,806,943	1,663,259	1,856,142	49,199	2.7%
Other Expenditures	328,570	363,967	432,241	335,363	435,021	2,780	0.6%
Operating Total	\$1,917,018	\$2,063,225	\$2,239,184	\$1,998,622	\$2,291,163	\$51,979	2.3%
Capital Improvements	-	26,064	40,000	23,936	20,000	(20,000)	-50.0%
Debt Service	\$2,482,759	-	-	-	-	-	N/A
Budgeted FTE Positions	25.00	28.00	28.00	28.00	28.00	0.00	0.0%

Hamilton Highlight | EmPower Hamilton

EmPower Hamilton helps local families in need through the Salvation Army and the Emergency Money Fund utility support programs. These programs play a critical role by helping Hamilton residents avoid service disconnections in times of need. In 2018, this partnership assisted more than 40 families in our community!

EmPower Hamilton allows Hamilton Utility customers to make direct contributions to our partner organizations through their monthly utility bills. 100% of these donations are forwarded to the Hamilton Community Foundation for use by the Salvation Army and the Emergency Money Fund to help those in need in our community.

Ask me how you can make a difference with



EmPower HAMILTON

Small Change, Big Difference

2019 Budget

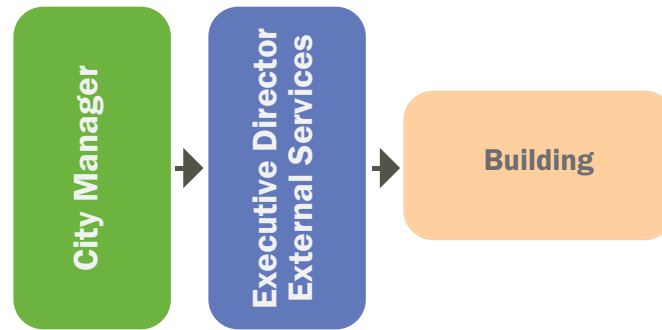
External Services

The Department of External Services was created in July 2017 to oversee the City's external activities, which directly impact Hamilton citizens. External Services' mission is to foster economic growth and development while focusing on residential services and amenities through its five departments: Building, Economic Development, Health, Planning, and Resident Services.

City of Hamilton
BUTLER COUNTY OHIO



Building



Department Mission

To keep safety first and to be able to approve a permit or an inspection on the first attempt as often as possible. We do this by encouraging and practicing effective, early communication so that we can help to achieve success on every project.

Department Description

Regulates construction of commercial and residential buildings and administers several codes, which among others, includes the building code, electrical code, plumbing code, and mechanical code. Property owners and all contractors are required to submit plans and applications before starting work or changing the use of a building or space within a building. The Department of Building reviews plans for code compliance and issues permits which allow work to begin. As construction proceeds, Building staff inspects the work for compliance with the approved plans. Building is also responsible for registering licensed contractors and trades people to perform work within the City for Plumbing, HVAC, Gas and Electric.

Accomplishments in 2018

- Maintain an average plan review turnaround time of 2 weeks or less.
- Maintain ability for inspections to almost always be scheduled for the following business day.
- Purchase and set-up new software (Cityview) that would allow online permitting and inspection scheduling as well as registrations.
- Eliminate all remaining hardcopy files in 345 High St. by converting to electronic records.
- Established a more reliable backup for electric inspections.

Goals for 2019

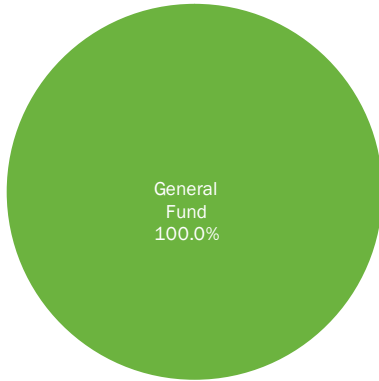
- Complete implementation and transfer to Cityview software.
- Eliminate at least 50% of walk-ins and phone calls after Cityview go-live date.
- Achieve average plan review turnaround time of 1 week or less.
- Maintain inspection scheduling for next business day as much as possible.
- Establish a more reliable backup for plumbing inspections.
- Add options via additional staff certifications for commercial plan reviews.

Budgetary Highlights

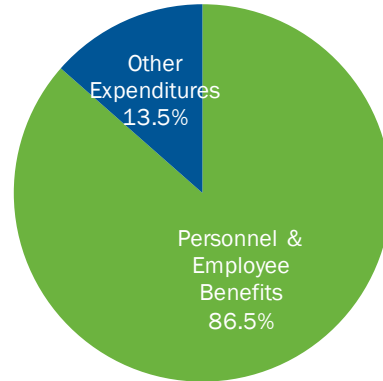
Building has seen a steady increase in permit and inspection activities over the last few years, with all indications that this pattern will continue at least in the short term future. As a result, the department's revenues have been exceeding its expenditures. It is appropriate that the services provided by the Department be mostly paid for by those who are utilizing those services. At the same time, it is also appropriate that a portion of the department's budget, when necessary, be supplemented by general tax revenues since the expectation by the public is that all commercial and residential buildings at some point have been required to meet an established set of minimum standards of safety.

Building will lose the Plans Examiner position in 2019, decreasing staffing by 1.0 FTE.

2019 Estimated Funding Sources



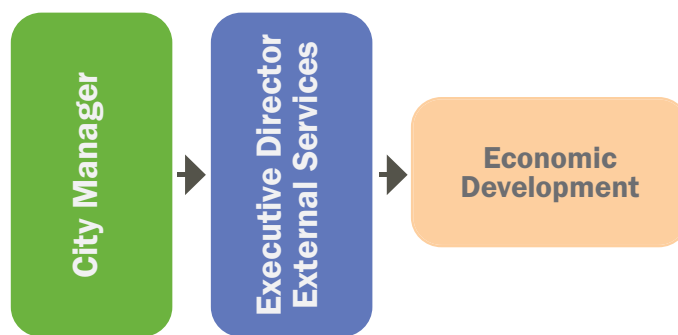
2019 Adopted Operating Budget



Building Services	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	531,635	578,970	620,476	625,397	562,540	(57,936)	-9.3%
Other Expenditures	31,009	34,282	80,500	71,371	87,928	7,428	9.2%
Operating Total	\$562,644	\$613,252	\$700,976	\$696,768	\$650,468	(\$50,508)	-7.2%
Capital Improvements	0	0	0	0	0	0	N/A
Budgeted FTE Positions	6.25	6.25	6.40	6.40	5.40	-1.00	-15.6%

Building Services Key Performance Indicators	Benchmark	Actual 2017	YTD 2018	2019 Target
Maintain average two week plan review turnaround	N/A	2 weeks	2 weeks	2 weeks
Provide next business day inspection scheduling 100% of the time	100%	80%	90%	100%
Total number of commercial permits issued	N/A	355	359	350
Total number of residential permits issued	N/A	354	306	300

Economic Development



Department Mission

To foster economic development activities that retain and create jobs, increase the local tax base, and improve the sustainability and quality of life for the citizens of Hamilton.

Department Description

Supports business retention, expansion, and attraction while also working to enhance the quality of life for Hamilton businesses and residents. The Department collaborates with every City department and many community partners to achieve these objectives.

Accomplishments in 2018

- Groundbreaking of Spooky Nook Sports at the former Champion Mill, a \$150MM renovation project that will result in a youth sports center, Butler County's largest conference and events center, a hotel, restaurants, brewery, and more. Once completed, Spooky Nook Sports Champion Mill will attract more than one million visitors to Hamilton per year and to bring tens of millions of dollars in new investment to the region
- Applied for and secured establishment of two Federal Opportunity Zones, which can be used to attract new investment to some of Hamilton's most distressed census tracts
- Prologis began construction on a 156,000 square foot speculative industrial building off of Symmes Road, which will allow the City greater flexibility in attracting a new industrial company
- NorthPoint Development is building a 300,000 square foot warehouse and industrial space, 175,000 of which can be used to attract a new industrial company
- Thyssenkrupp Bilstein is consolidating their warehousing space in Hamilton, bringing 40 new employees to the City and utilizing 125,000 square feet of the NorthPoint development

- The Butler County Small Business Development Center was #1 in the state for business starts in 2018 and started a small business loan program
- Kettering Health Network began work on a new \$6MM facility on west Main Street that will offer outpatient services to meet the needs of the community
- JWF Technologies announced its move to Hamilton Enterprise Park and broke ground on a 55,000 square foot facility that will initially employ 42 and allow expansion over the next several years
- 80 Acres Farms broke ground on their new \$35MM facility at Hamilton Enterprise Park, which will be the country's first fully automated indoor farm. In downtown Hamilton, the company is continuing a \$4MM renovation on the building that will become their new headquarters
- Kirsch CPA opened in downtown Hamilton, bringing 32 new jobs with plans to create up to eight more in the next several years
- 16 new small businesses opened in the urban core, including 7 new food & drink establishments

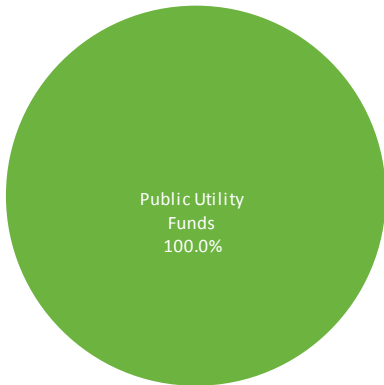
Goals for 2019

- Increase gross wages by \$50 million.
- Achieve \$25 million in gross estimated cost of construction via permits year over year (12-month moving average).
- Reduce vacancy rate by 5% by December 31, 2019.
- Facilitate closer collaboration between education and business sector in the community and across the region.

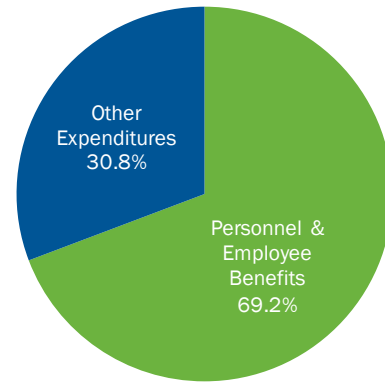
Budgetary Highlights

Economic Development shows a small increase in salaries due to cost-of-living increases. Other expenditures will increase in 2019 as the department continues to attract new businesses and development within the city.

2019 Estimated Funding Sources



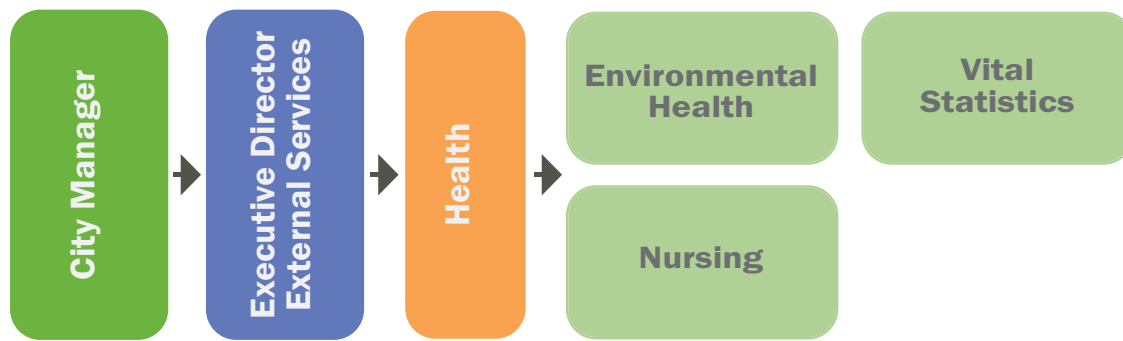
2019 Adopted Operating Budget



Economic Development	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	785,030	893,266	973,958	1,023,728	989,363	15,405	1.6%
Other Expenditures	284,032	326,744	344,533	274,082	439,580	95,047	27.6%
Operating Total	\$1,069,062	\$1,220,010	\$1,318,491	\$1,297,810	\$1,428,943	\$110,452	8.4%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	7.67	9.17	9.67	9.67	9.17	-0.50	-5.2%

Economic Development Key Performance Indicators	Benchmark	Actual 2017	YTD 2018	2019 Target
Increase gross wages	\$100MM	\$100MM	\$50MM	\$50MM
Gross estimated cost of construction via permits year over year (12-month moving average)	\$15MM	\$15MM	\$15MM	\$15MM
Reduce commercial vacancy rate	10%	10%	5%	5%

Health



Department Mission

To promote the health and safety of our community through education and wellness, disease prevention, and emergency preparedness. We seek to meet the needs of the city by serving as a strong public health advocate and by acting as a liaison between our stakeholders and our community partners.

Department Description

The Health Department regulates compliance with all applicable local and state health codes related to food services, public swimming pools, grocery stores, school buildings,, public nuisances, environmental issues, and residential and commercial buildings. The Health Department provides services in the following areas: Environmental Health, Vital Statistics, and Nursing.

Environmental Health

Environmental Health responsibilities include enforcing all state health code requirements and compliance governing food/restaurant licensing and inspections, public swimming pools licensing and inspecting, tattoo and body piercing establishments licensing and inspecting, rabies surveillance, infectious waste, solid waste, private water systems and sewage treatment systems, spent tire program, enforcement of ORC 3794 smoking ban for enclosed public spaces, school inspections, jail inspections, residential and non-residential building maintenance, and complaint investigation on all residential and non-residential property.

Vital Statistics

Vital Statistics files and issues birth and death certificates, correction affidavits, adoptions, and paternity declarations, and issues burial permits.

Nursing

The Nursing Division will be restructured in 2019.

Accomplishments in 2018

- Completed the Community Health Assessment.
- Increased and maintained an average weekly nuisance inspection rate of 430.
- Implemented the revisions of Chapter 1700 including the Nuisance Appeal Board.
- Public Nuisance Declarations: 54 Public Nuisance Demolitions: 24 Rehabs as result of PN declaration: 5 Awaiting demolition (Bid complete, awarded): 11

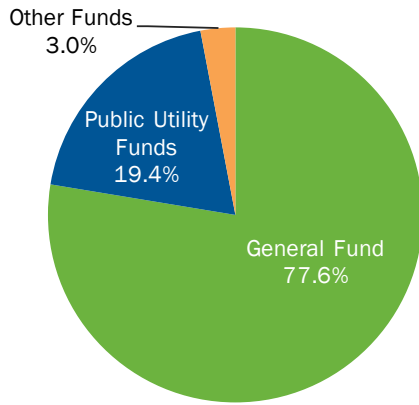
Goals for 2019

- Maintain average weekly nuisance inspection rate at 430.
- Improve or demolish 135 structures
- Complete the Community Health Improvement Plan.
- Work towards Accreditation process for the Health Department/We have submitted our application to PHAB for accreditation
- Continue to provide Immunization Clinic services for the underserved.
- Ensure a healthy population and environment by investigating reported communicable diseases and licensing and inspecting facilities under State of Ohio rules.

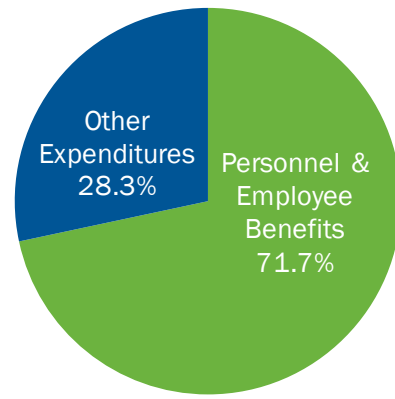
Budgetary Highlights

In July 2017, the City implemented its plan to reorganize the City's organizational structure. Formerly part of the Community Development Department, the Health Department emerged to concentrate its resources on public health and inspections. In 2019, the Health Department will restructure its Nursing Division. This strategic initiative will reduce FTEs by 4.50, resulting in a 18.7% or \$197,478 decrease to salaries and benefits for 2019. Other Expenditures associated with this initiative will also decrease by 13.6% or \$53,718.

2019 Estimated Funding Sources



2019 Adopted Operating Budget



Health	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	1,044,373	1,162,618	1,058,112	1,108,124	860,634	(197,478)	-18.7%
Other Expenditures	359,659	533,469	394,126	302,312	340,408	(53,718)	-13.6%
Operating Total	\$1,404,032	\$1,696,087	\$1,452,238	\$1,410,436	\$1,201,042	(\$251,196)	-17.3%
Capital Improvements	-	-	-	-	-	-	N/A
Budgeted FTE Positions	15.25	16.75	13.70	13.70	9.20	-4.50	-32.8%

Health Key Performance Indicators	Benchmark	Actual 2017	YTD 2018	2019 Target
Maintain average weekly inspection rate (nuisances - interior and exterior housing, rubbish, secures, etc.)	430 per week	430	430	430
Abate, through demolition, repair of rehabilitation, residential properties	135 properties	135	135	85
Completion of Community Health Improvement Plan	By Dec 2018	N/A	1	Completed
Inspect as required the State Mandated programs under ODH: FSO, RFE, Pools, Tattoo Establishments, etc.	1,900	2000	2000	2000

Parks

Department Mission

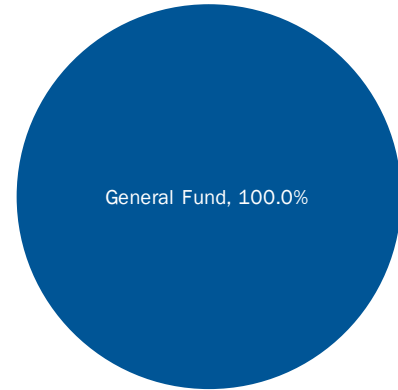
The Parks & Recreation Division, formerly part of the Public Works Department, was dissolved in December 2014 and reorganized on January 2015 as the Hamilton Parks Conservancy, a 501 (c) 3 not-for-profit organization. The City's contribution to the Parks Conservancy is shown under the Parks Operating Budget in Other Expenditures, where all preceeding years have been restated, so that we can present the full scope the City's share of our parks and recreation services to citizens. The Parks Conservancy provides services to residents at a lower cost, due to fundraising capabilities, and focuses solely on managing and expanding Hamilton's parks.

Budgetary Highlights

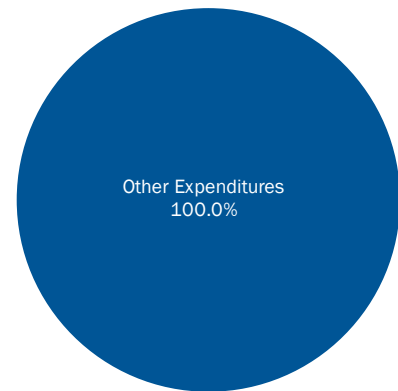
Included in the Parks budget for 2019 is a \$150,000 contribution from the Hamilton Community Foundation.



2019 Estimated Funding Sources



2019 Adopted Operating Budget



Parks	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted	
Parks Operating Budget							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenditures	\$1,236,550	1,325,722	\$1,325,722	\$1,325,722	\$1,170,000	(\$155,722)	-11.7%
Operating Total	\$1,236,550	\$1,325,722	\$1,325,722	\$1,325,722	\$1,170,000	(\$155,722)	-11.7%
Capital Improvements	-	-	-	-	-	-	N/A
Budgeted FTE Positions	-	-	-	-	-	-	N/A

Hamilton Highlight | RiversEdge @Marcum Park

In September 2018, the American Planning Association (APA) named RiversEdge at Marcum Park as one of five Great Public Spaces on the APA's annual Great Places in America List. APA's Great Places in America program recognizes the streets, neighborhoods, and public spaces in the United States demonstrating exceptional character, quality, and planning—attributes that enrich communities, facilitate economic growth, and inspire others around the country.

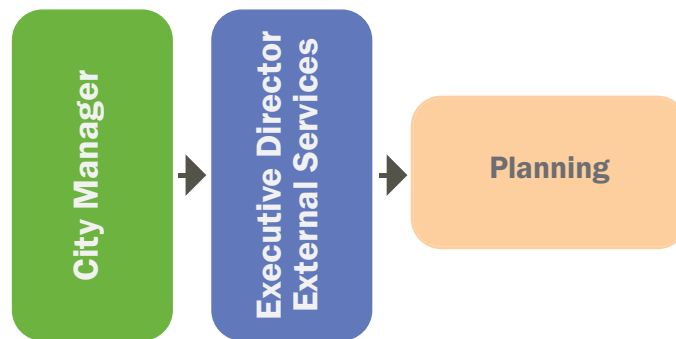


The Great Neighborhoods, Great Streets, and Great Public Spaces of 2018 are places that are unique and exemplary in their amenities and infrastructure, cultural identity, and use of sustainable and innovative practices.

RiversEdge at Marcum Park is one of the top reasons for Hamilton's resurgence in recent years. With events such as David Shaw's Big River Get Down, the Hamilton Flea, and the award-winning free summer concert series, this park attracts thousands of visitors to the urban core every year. Additionally, the Marcum Apartments project was announced as a direct result of Marcum Park itself, and these amenities together have drawn a lot of attention from other investors and developers.



Planning



Department Mission

To foster a sustainable, healthy, safe, and well-planned City. Through purposeful planning, effective enforcement, and meaningful activities, the Planning Department works to support and encourage strong neighborhoods, quality opportunities, and a safe environment. The Planning Department protects Hamilton's stakeholders through determining the highest and best use of land resources.

Department Description

The Planning Department is involved in community development, land use management, and a wide variety of other planning-related tasks. The Planning Department is responsible for developing and implementing the Comprehensive Plan and other long-range planning initiatives. The Planning Department is also responsible for zoning compliance, including rezoning, conditional uses and change of occupancy, and the administration of the Planning Commission, the Board of Zoning Appeals, and the Architectural Design Review Board. Additionally, this department works to review alley/street vacations, lot/split combinations, and community research/demographics.

The Planning Department serves as the City's liaison to following the three boards:

Planning Commission

The Planning Commission is responsible for reviewing rezoning requests, text amendments, conditional use permits, planned unit developments, preliminary and final subdivision plats, street and alley vacations as well as street name changes. Recommendations are then forwarded to City Council for final action.

Board of Zoning Appeals

The Board of Zoning Appeals is responsible for hearing and deciding appeals and variances to the City of Hamilton Zoning Ordinance.

Architectural Design Review Board

The Architectural Design Review Board is responsible for reviewing and approving/denying exterior work projects on buildings and structures located within one of the City's historic districts or on sites within the city that have historical significance.

Accomplishments in 2018

- Completed the River Master Plan and began implementation.
- Improved the commercial design standards for new development.
- Established and implemented a board orientation process.
- Collaborated with numerous departments to implement the DORA and the Community Entertainment District.
- Maintained an average plan review turnaround time of less than a week while receiving more applications than we have received since before 2008.
- Updated the ADRB guidelines to provide a better decision making framework for the board and to provide better guidance for applicants.
- Assisted in the process to redevelop the Hamilton West Shopping Center.
- Began the process of dispensing land bank lots for side lots and new home development.
- Developed a clear process for new subdivision development to improve cross-departmental collaboration and ensure quality development.

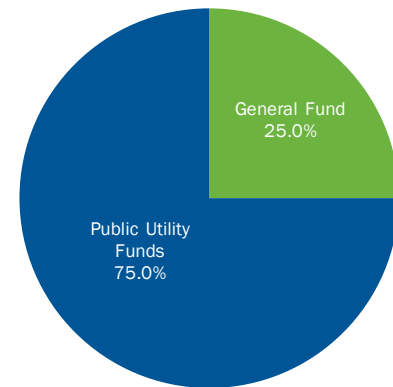
Goals for 2019

- Update zoning in areas of the community with legacy zoning.
- Finalize and begin implementing a City Comprehensive Plan (Plan Hamilton).
- Continue to review department processes and make identified changes that make the department more efficient and customer-friendly.
- Continue to seek ways to collaborate with other departments to improve City processes.
- Continue to make improvements to our Zoning Ordinance
- Maintain an average plan review turnaround time of less than a week and provide excellent customer service to applicants.
- Continue to strive to assist in high quality development that improves our community.

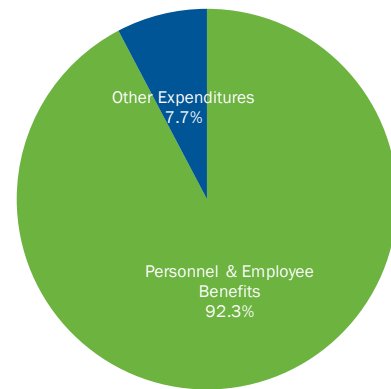
Budgetary Highlights

The Planning Department eliminated the Assistant Law Director position and added the Student Co-op position, reducing FTEs by 0.50. Demolition of Property budget was removed for 2019.

2019 Estimated Funding Sources



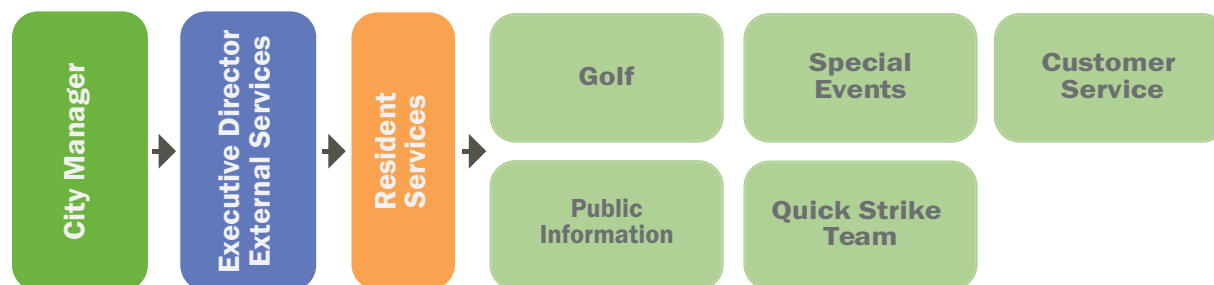
2019 Adopted Operating Budget



Planning	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	589,987	555,628	623,137	598,195	523,602	(99,535)	-16.0%
Other Expenditures	195,962	288,101	271,129	288,101	43,718	(227,411)	-83.9%
Operating Total	\$785,949	\$843,729	\$894,266	\$886,296	\$567,320	(\$326,946)	-36.6%
Capital Improvements	-	-	-	-	-	-	N/A
Budgeted FTE Positions	6.68	7.40	6.40	6.40	5.90	-0.50	-7.8%

Planning Key Performance Indicators	Benchmark	Actual 2017	YTD 2018	2019 Target
Maintain an average plan review turnaround time of less than a week	1 week	< 1 week	< 1 week	< 1 week
Ensure 100% of plan reviews are delivered to corresponding boards on published schedule	100%	100%	100%	100%
Ensure 100% of public notices are mailed to applicable parties within mandated notification period	100%	100%	100%	100%
Issue approved COAs within 4 business days of ADRB meeting approval	4 days	4 days	4 days	4 days

Resident Services



Department Mission

To oversee a myriad of City services which affect the quality of life within Hamilton. These services include managing of our municipally-owned golf courses, facilitating special events, engaging in public outreach and communication, abating nuisances with the assistance of the Quick Strike Team, and implementing an overarching customer service initiative in an effort to make City services more accessible to the public.

Department Description

Provide services and information to enhance the quality of life of Hamilton residents. The Department of Resident Services is comprised of five divisions: Golf, Public Information, Special Events, Customer Service and the Quick Strike Team.

Golf Division

Manages all operational and maintenance aspects of the municipally-owned Potters Park Golf Course and Twin Run Golf Course in order to maintain the best experience possible for the benefit of frequent and casual golfing customers. In 2013, City employees staffed the Pro Shop, Concession, Cart Rental, and Course Maintenance operations. Both golf courses are among the best in the region for golf quality and value. Twin Run Golf Course is an 18-hole, par 72, 6,165 yard course with a 120 slope rating. Potters Park Golf Course is an 18-hole, par 69, 5,118 yard golf course with a 111 slope rating.

Public Information Division

Responsible for content generation and maintenance of the City's social media, website and email communication tools, as well as assisting other departments with public information requests.

Special Events Division

Responsible for facilitating special events in the City of Hamilton.

Customer Service Division

Responsible for the oversight and maintenance of the City's online 311 system and fostering positive interactions and relationships with our residents and customers.

Quick Strike Team

Responsible for the maintenance and general appearance of the City's neighborhoods and primary corridors. The Team assists the Health Department with maintenance of city-owned properties and nuisance abatement, and performs duties to assist other City departments as needed.

Accomplishments in 2018

- Implemented daily trash collection for participating businesses along High Street in the area between MLK Boulevard and Second Street.
- Continued to focus on litter, nuisance patrol, and remediation in primary corridors and alleys.
- Assisted in the abatement of more than 2,000 nuisance violations.
- Quick Strike Team performed routine maintenance on all City-owned land bank and hardest hit fund properties.
- Quick Strike Team assisted Health Department by conducting property maintenance on derelict properties and abating nuisance citations issued by the Health Department.
- Resident Services administration worked with Health Department to revise penalties and billing structure for Health Code violations.
- Quick Strike Team now utilizing CityWorks for work orders. All 311 requests and work orders are sent to Quick Strike Team in real time via tablets in vehicles.
- Conducted in-house aerification of greens, tee boxes, and fairways at both municipally owned golf courses, resulting in a savings of more than \$15,000.

- Replaced roof on Twin Run Golf Course clubhouse.
- Replaced commercial air conditioning unit at Potter's Park.
- Renovated bathrooms at Twin Run.
- Repaired masonry on Potter's Park clubhouse.
- Removed 10 dead trees at Potter's Park. Will continue in 2019
- Grew audience across digital communication networks by 2,121 people YTD. Projected to exceed 32,000 total audience by end of year.
- Maintained an average reach across all networks in excess of 200,000 people per month
- 30,000+ attendees at RiversEdge events. \$1 million economic impact for the community.

Goals for 2019

- Operate the City's golf courses as a profitable enterprise fund.
- Continue efficient and timely maintenance of City-owned properties in the Land Bank.
- Continue daily trash collection for downtown businesses along High Street and daily litter patrol on High/Main Street from Route 4 to Eaton Avenue.
- Continue to disseminate public information electronically in a timely and effective manner.
- Grow our audience network to exceed 40,000 people. Digital audience network includes Facebook likes, Twitter followers, Instagram followers, and Cerkl subscribers.
- Maintain a monthly average reach in excess of 250,000 people.
- Find permanent home for Quick Strike Team and covered storage for QST vehicles to extend useful life.
- Produce at least 15 concerts at RiversEdge Amphitheater for the community.
- Facilitate and provide support for special events as needed.

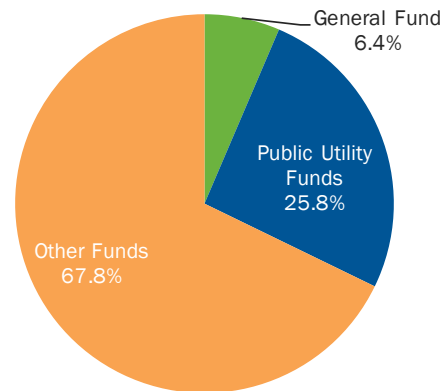
Budgetary Highlights

Operations in the Resident Services Department will remain constant in 2019. The Quick Strike Team will continue to maintain City-owned properties acquired through the Land Bank, abate nuisance orders submitted by the Health Department and through the 311 system, conduct daily trash collection in the High Street Business District and produce concerts at RiversEdge Amphitheater at Marcum Park.

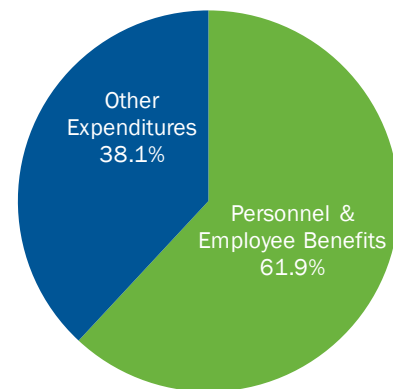
Golf operations will also remain constant. We do not anticipate any changes to golf rates in 2019.

The Resident Services Communication Specialist will continue to operate the City of Hamilton's social media channels and e-newsletters. We will also be participating in the semi-annual National Citizen Survey in 2019 in an effort to track the performance and outcomes of initiatives in the City's Strategic Plan.

2019 Estimated Funding Sources



2019 Adopted Operating Budget



Resident Services Cont.

Resident Services	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted	
Resident Services Operating Budget							
Personnel & Employee Benefits	518,347	606,787	715,266	719,571	642,679	(72,587)	-10.1%
Other Expenditures	132,401	119,926	164,804	169,662	140,272	(24,532)	-14.9%
Operating Total	\$650,748	\$726,713	\$880,070	\$889,233	\$782,951	(\$97,119)	-11.0%
Capital Improvements	144,887	111,746	95,000	90,828	50,000	(45,000)	-47.4%
Budgeted FTE Positions	8.90	8.90	9.80	9.80	8.90	(0.90)	-9.2%
RiversEdge Operating Budget							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenditures	5,943	-	-	-	-	-	N/A
Operating Total	\$5,943	-	-	-	-	-	N/A
Capital Improvements							N/A
Budgeted FTE Positions	-	-	-	-	-	-	N/A
Golf Operating Budget							
Personnel & Employee Benefits	468,716	503,155	513,021	518,596	503,062	(9,959)	-1.9%
Other Expenditures	609,586	581,735	653,360	583,812	636,880	(16,480)	-2.5%
Operating Total	\$1,078,302	\$1,084,890	\$1,166,381	\$1,102,408	\$1,139,942	(\$26,439)	-2.3%
Capital Improvements	\$17,250	\$113,921	\$37,000	\$90,743	-	(37,000)	-100.0%
Debt Service	96,958	104,021	12,667	12,403	12,667	0	0.0%
Budgeted FTE Positions	17.14	22.20	15.70	15.70	15.60	-0.10	-0.6%
Quick Strike Team Operating Budget							
Personnel & Employee Benefits	-	\$88,830	81,268	135,235	224,782	143,514	176.6%
Other Expenditures	-	\$48,627	50,000	65,034	55,000	5,000	10.0%
Operating Total	-	\$137,457	\$131,268	\$200,269	\$279,782	\$148,514	113.1%
Capital Improvements	-	-	-	-	15,000	15,000	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	0.00	1.50	1.50	2.50	2.50	1.00	66.7%
All Funds Operating Budget							
Personnel & Employee Benefits	987,063	1,198,772	1,309,555	1,373,402	1,370,523	60,968	4.7%
Other Expenditures	747,930	750,287	868,164	818,508	832,152	(36,012)	-4.1%
Operating Total	\$1,734,993	\$1,949,059	\$2,177,719	\$2,191,910	\$2,202,675	\$24,956	1.1%
Capital Improvements	162,137	225,667	132,000	181,571	65,000	(67,000)	-50.8%
Debt Service	96,958	104,021	12,667	12,403	12,667	0	0.0%
Budgeted FTE Positions	26.04	32.60	27.00	28.00	27.00	0.00	0.0%

The Quick Strike Team is located under the Resident Services Department. For the 2018 Adopted Budget 4.50 FTEs will be funded in the Resident Services budget, 0.50 FTEs will be funded with the Refuse Fund (280), and 3.00 FTEs will be funded with the Land Reutilization Fund (227).

Resident Services Key Performance Indicators	Benchmark	2016 Actual	2017 YTD	2018 Target
Resident and organizer "event satisfaction" greater than 70%	70%	100%	100%	100%
Green fees within 5% of average area green fees	5%	20% lower	15% lower	15% lower
5% growth in twilight rounds and senior golfers	5%	7.50%	45%	2.5%

2019 Budget

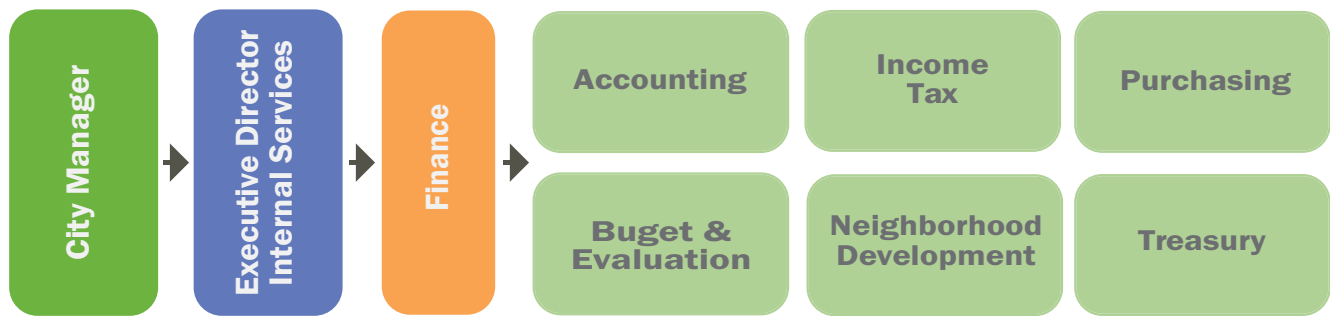
Internal Services

The Department of Internal Services was created in July 2017 to oversee the internal activities of the City through three departments: Finance, Law, and Strategy & Information. The Executive Director of Internal Services also works strategically with the Director of Civil Service & Personnel to ensure across-the-board excellence and transparency.

City of Hamilton
BUTLER COUNTY OHIO



Finance



Department Mission

While adhering to the Government Finance Officers Association (GFOA) Code of Professional Ethics, the Finance Department will strive to provide quality services, to both internal and external customers, in a professional, responsive manner. The Department provides financial stewardship for the City's resources, finds fiscally sound financial solutions to support the City's strategic plan, and increases accountability and transparency of the City's financial information to various stakeholders (citizens, City Council, entities doing business within the City of Hamilton, and others). Through our Neighborhood Development Division, we work to support and encourage strong neighborhoods and quality opportunities for our residents.

Department Description

Responsible for the administration and collection of local taxes, administering charges for various City services, issuance of vendor licenses, preparation and monitoring of the City Budget, preservation and security of funds, disbursement of City funds, accurate financial reporting, long-term financing of the City's capital needs through the issuance of debt, assisting citizens with affordable housing, and offering assistance and services.

Accounting Division

Responsible for preparation of monthly, quarterly and annual financial reports, audit compliance, assist in preparation of City's annual budget, issuance of the City's annual comprehensive and popular annual financial reports (CAFR and PAFR), filing of reports to comply with the various regulatory requirements, disbursement of checks to employees and vendors, management of City's Capital Assets and provide advisory services related to financial affairs as well as internal controls. The division also handles the collection, deposit, and investment of City funds, provides cash management, manages the City's banking arrangements, and handles the City's insurance policies, among other duties

Budgeting and Evaluation Division

Responsible for planning, developing, and monitoring the budget activities of the City; preparation of the award-winning Budget Book; assistance with performance measures; position control; debt issuance and management; and the communication of financial information.

Income Tax Division

Responsible for the collection and administration of the City income tax and the City hotel tax. On October 2, 2017, the City of Hamilton partnered with the City of Cleveland Central Collection Agency to expand and improve the City's Income Tax Division administration and enforcement services.

Neighborhood Development Division (NDD)

Provides decent, affordable housing, economic development opportunities, neighborhood improvements, and public and community development services primarily for economically challenged neighborhoods. Neighborhood Development uses Federal Community Development Block Grant (CDBG) and Home Investment Partnership (HOME) funds to administer a broad range of programs. The Division is responsible for involving citizens in planning efforts related to the proposed use of the Federal funds and for meeting performance standards required by the U.S. Department of Housing and Urban Development (HUD).

Purchasing Division

Responsible for the procurement of a wide array of commodities and services for all City departments. The division is working toward designing a procurement process that is diverse and inclusive to strengthen partnerships with the City's suppliers. The Purchasing Division is also charged with oversight of the City's building services, mailroom, utility distribution storeroom, and the sale and disposal of the City's surplus property.

Accomplishments in 2018

- Achieved GFOA's 5th Triple Crown:
 - Distinguished Budget Presentation Award for 2018
 - Certificate of Achievement for Excellence in Financial Reporting Award for 2016
 - Outstanding Achievement in Popular Annual Financial Reporting Award for 2016
- Awarded State Auditor Award for Reporting Excellence for 2017
- Demolished 58 blighted properties through the Purchasing Division
- Sold 322 items of surplus property valued at \$45,683 through GovDeals
- Collected \$215,458 as of October 2018 in delinquent income tax and emergency medical services through the City's collaboration with the Ohio Attorney General's office
- Successfully implemented Kronos Workforce Ready (WFR) TLM to manage workforce solutions that will streamline time-tracking, automate collection of time and attendance data and the conversion of hours worked to Payroll, and enforce the City's numerous pay and work rules by knowing who is doing what, when, and why
- Assisted 31 people with emergency minor home repairs

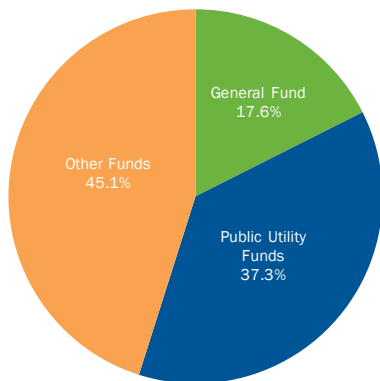
Goals for 2019

- Present budget and fiscal policy updates to City Council.
- Assist low-income families with emergency minor home repairs with approximately \$60,000 dollars.
- Hold monthly budget meetings with the Executive Leadership Team (ELT) to ensure adherence to the financial plan and develop a plan to continue developing a structurally balanced budget in future years.
- Continuous improvement of the procurement process to reinforce efficiencies, ethical business standards, legal compliance, and diversity through standardization and technologies.
- Reform descriptive analytics tools to enhance financial reporting internally and externally for meaningful outcomes and to achieve Triple Crown status

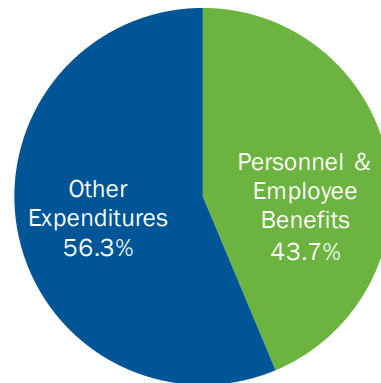
Budgetary Highlights

The Finance Department has reduced net FTE's by 2.25 for the 2019 Adopted Budget in Cashiers and Neighborhood Development Division.

2019 Estimated Funding Sources



2019 Adopted Operating Budget



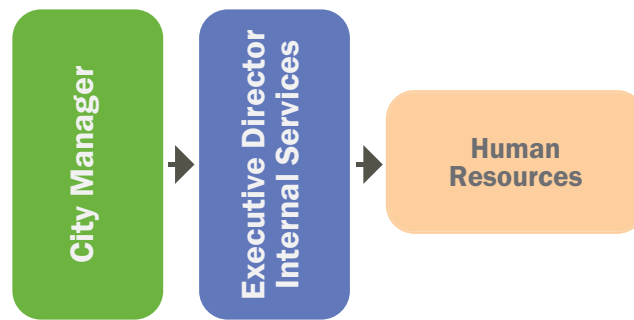
Finance Cont.

Finance	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted	
Finance Operating Budget							
Personnel & Employee Benefits	2,086,409	1,908,042	1,610,834	1,575,766	1,615,671	4,837	0.3%
Other Expenditures	594,958	568,252	871,360	778,264	945,508	74,148	8.5%
Operating Total	\$2,681,367	\$2,476,294	\$2,482,194	\$2,354,030	\$2,561,179	\$78,985	3.2%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	24.50	27.00	19.43	19.43	18.18	-1.25	-4.6%
Storeroom Operating Budget							
Personnel & Employee Benefits	119,692	129,006	133,212	134,640	139,652	6,440	4.8%
Other Expenditures	7,484	9,660	34,600	(918)	34,600	0	0.0%
Operating Total	\$127,176	\$138,666	\$167,812	\$133,722	\$174,252	\$35,586	21.2%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	2.00	2.00	2.00	2.00	2.00	0.00	0.0%
*Neighborhood Development Operating Budget							
Personnel & Employee Benefits	250,994	250,194	296,510	269,806	296,510	0	0.0%
Other Expenditures	1,765,233	1,724,097	1,664,432	1,358,157	1,664,432	0	0.0%
Operating Total	\$2,016,227	\$1,974,291	\$1,960,942	\$1,627,963	\$1,960,942	-	0.0%
Capital Improvements	-	-	-	-	-	0	N/A
Budgeted FTE Positions	3.83	3.82	3.08	3.08	2.08	-1.00	-32.5%
All Funds Operating Budget							
Personnel & Employee Benefits	2,457,095	2,287,242	2,040,556	1,980,212	2,051,833	11,277	0.6%
Other Expenditures	2,367,675	2,302,009	2,570,392	2,135,503	2,644,540	74,148	2.9%
Operating Total	\$4,824,770	\$4,589,251	\$4,610,948	\$4,115,715	\$4,696,373	\$85,425	1.9%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	30.33	32.82	24.50	24.50	22.25	-2.25	-9.2%

*We are showing the Neighborhood Development Division's actual and budgeted information on a calendar year basis while the other divisions in the Finance Department remain shown on a calendar year basis.

Finance Key Performance Indicators	Benchmark	2017 Actual	2018 YTD	2019 Target
Pursue Best-in-Class award-winning CAFR by GFOA	1 award	1 award	1 award	1 award
Pursue Best-in-Class award-winning PAFR by GFOA	1 award	1 award	1 award	1 award
Pursue Best-in-Class award-winning Budget Document by GFOA	1 award	1 award	1 award	1 award
Reach 100 quarterly visits on OpenGov	100	225 average	131 average	116 average
Percentage change in income tax revenue	2.00%	0.62%	1.51%	1.02%
Maintain or improve City Moody's rating	Aa3	Aa3	A1	Aa3
Unrestricted fund balance - General Fund	\$4,555,985	\$4,906,748	\$5,302,266	\$5,302,266
Ratio of Fund Balance to Revenue	17%	11%	11.38%	11.51%
Number of purchase orders issued	-	6,344	6,610	6,690
Number of W2s issued	-	807	N/A	805
Number of payroll checks issued	-	17,809	16,427	17,800

Human Resources



Department Mission

To serve all departments within the City by providing a foundation for employee and organizational development and consistent administration of policies and procedures with the goal of achieving a high performing workforce.

Department Description

Responsible for coordinating training, formulating and administering personnel policies, administering equal employment opportunity procedures, providing advice and counsel on labor and employment matters, and managing labor and employee relations for the City of Hamilton.

Accomplishments in 2018

- Updated Affirmative Action Plan
- Developed City-wide annual training program, schedule, and calendar, including, but not limited to, a Management Training Series for supervisors and implementation of a new monthly lunch and learn series, Topics at 12
- In conjunction with Civil Service and Personnel Department, implemented a new hire orientation program
- Rolled out an online performance evaluation system
- Coordinated quarterly eXtra Large Management Team meetings to improve organizational communication; expanded the substance of said meetings to include discussion of a leadership development book
- Executed employee leadership program to identify and develop high performing employees within the organization
- Assisted in the establishment of a sixth organizational core value of inclusion in response to employee feedback
- Implemented a new employee recognition program with employees receiving City of Hamilton paraphernalia for reaching a five-year milestone of service

- Institutionalized employee Town Hall style meetings with the City Manager presenting on City progress and projects and the Director of Human Resources recognizing employees who have exhibited one the City's six core values and reached a five-year milestone
- Implemented a new cultural recognition month program where community organizations make presentations at one City Council meeting a month to bring awareness to the significance of monthly celebrations like Celebrate Diversity Month and Women's History Month
- Created and implemented a multicultural fair to expose employees and residents to the diverse and rich cultures in the City of Hamilton
- Established benefit enhancements for maternity and paternity leave and other qualifying events under the Family and Medical Leave Act; established benefit enhancement for funeral leave
- Established an employee Staff Network group focused on employee engagement
- Brought administration of leave under the Family and Medical Leave Act back in house, and improved response time, communication, tracking, and training

Goals for 2019

- Successfully transition various functions and personnel to the Civil Service & Personnel and Law Departments.

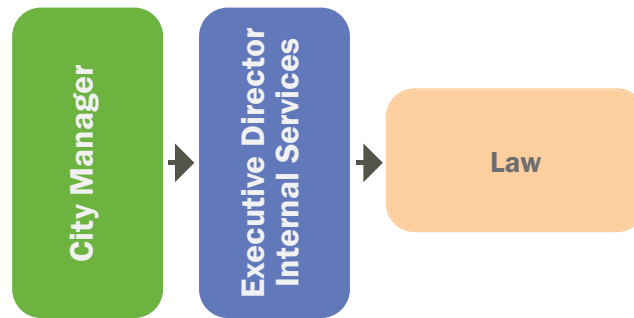
Budgetary Highlights

In 2019, the Department of Internal Services will reorganize to split the functions of the Human Resources Department between the Civil Service & Personnel Department and the recreated in-house Law Department.

Human Resources	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	336,154	414,349	402,220	426,219	-	(402,220)	-100.0%
Other Expenditures	13,855	24,364	34,295	22,924	-	(34,295)	-100.0%
Operating Total	\$350,009	\$438,713	\$436,515	\$449,143	-	(\$436,515)	-100.0%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	3.00	4.00	4.00	4.00	0.00	-4.00	-100.0%

Human Resources Key Performance Indicators	Benchmark	2017 Actual	2018 YTD	2019 Target
Percentage of employee orientations provided to new hire permanent employees within 90 days of the employee's hire date	75%	N/A	N/A	-
Percentage of employee evaluations completed on time.	75%	N/A	N/A	-
Number of training courses provided by/through Human Resources.	12	15	17	-
Number of grievances advanced to arbitration	2	1	0	-
Productivity Ratio (Hours worked/hours paid)	80%	90%	80%	-

Law



Department Mission

The Department of Law is responsible for providing legal services for both the legislative and administrative branches of the city government, which include the City Council, the City Manager's office, and the City's departments, together with the divisions within those departments.

Department Description

The Law Director is the chief legal advisor for the City. Legal services for the legislative branch require the preparation of legislation for the regular meetings of City Council as well as for special Council Meetings, which may be called by the City Manager, the Mayor, or three members of Council.

The Law Director may also be called upon to supply legal opinions for Council, the City Manager or administrative staff. Support is also provided to defend the interests of members of Council or employees of the City in any proceedings to which they may be a party, before any court of law or administrative agency. Legal services for the City Manager and the administrative staff include advising them on legal issues relating to their duties, responsibilities and functions as officers or employees of the City as well as handling all litigation involving the City, its officers, employees and officials.

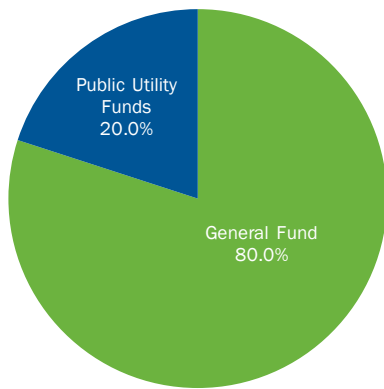
The Law Department is also responsible for approving all contracts between the City and individuals, business entities or other governmental units and prosecuting all offenses against City ordinances or State laws.

Budgetary Highlights

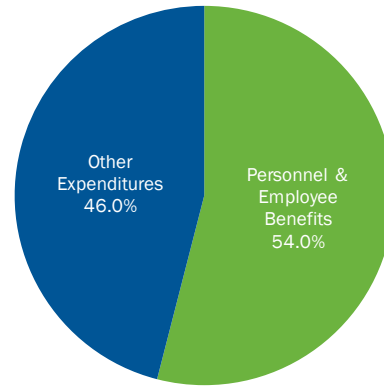
The Department of Law as an in-house function was fully dissolved in 2015. Beginning in late 2014, the City partnered with Millikin & Fitton Law Firm to act as Law Director. In 2018, the City also used Millikin & Fitton Law Firm as City Prosecutor. In 2019, the Department will be an in-house function and Millikin & Fitton Law Firm will not act as Law Director. Former Director of Human Resources, Letitia Block will assume the Law Director role.

Years 2016 - 2017 have been restated to show the City's contracted services with its outside legal partners.

2019 Estimated Funding Sources



2019 Adopted Operating Budget

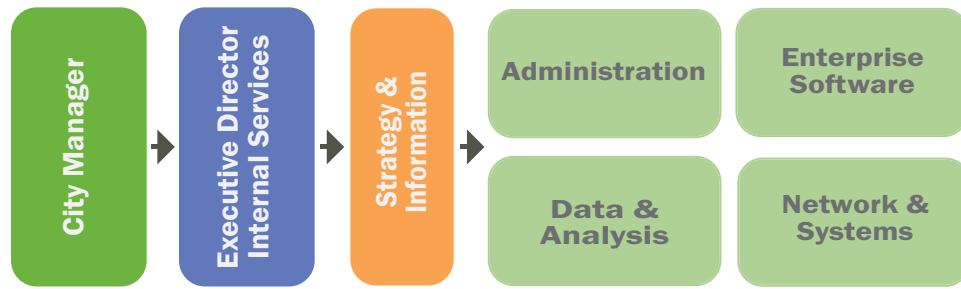


Law	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	-	-	-	-	\$444,700	\$444,700	N/A
Other Expenditures	\$810,716	\$724,338	\$475,000	\$620,325	\$378,729	(\$96,271)	-20.3%
Operating Total	\$810,716	\$724,338	\$475,000	\$620,325	\$823,429	\$348,429	73.4%
Capital Improvements	-	-	-	-	0.00	0.00	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	0.00	0.00	0.00	0.00	4.25	4.25	N/A

Law Key Performance Indicators	Benchmark	2017 Actual	2018 YTD	*2019 Target
Average spend per legal service assigned	≤\$20,000	17,055	12,786	-
Total spend to General Fund revenue	1.00%	1.15%	1.03%	-
Average monthly hours billed for legal services	285.00	238.00	398.00	-

Metrics for 2019 are to be determined as Executive Leadership determine the strategic direction of the department as it is now an in-house function.

Strategy & Information



Department Mission

To make the decision-making & performance of every city employee more effective by providing the information, hardware, and software needed to affect the strategic outcomes of the organization.

Department Description

The Department of Strategy & Information is an internal services department consisting of the Enterprise Software, Data & Analysis, and Network & Systems divisions. While this department manages the hardware, software, networking and communications infrastructure, business intelligence, and reporting functions for the City of Hamilton, we strive to be more than a tactical necessity. We seek to generate passionate advocates from within our customer base, our co-workers, who truly value the service we provide.

Accomplishments in 2018

- **MyHamilton Resident Portal:** In 2018, S&I launched the MyHamilton Resident Portal (myhamilton.hamilton-oh.gov) to give residents access to critical information about services and other helpful information about living in Hamilton.
- **Reorganization:** The department's existence is predicated on three distinct areas of focus: Software, Hardware/Network, and Data/Analysis. Reorganizing our department around these three areas has allowed us to right-size span of control for managers and narrow focus on improving outcomes in each of these critical areas.

- **Customer Service:** Support as measured by a survey of our customers saw yet another increase in the Spring of 2018, moving to 9.24/10 on our promoter score across five categories. Firmly in "Promoter" territory and to new heights.
- **Submitting Tickets:** The percentage of customers preferring to use our helpdesk ticketing system (Samanage) increased again to nearly 58%. This number was 17% two years ago prior to moving to Samanage. Using Samanage allows us to be more consistently responsive and holds us accountable to measurable results.

Goals for 2019

- **AVL:** Complete conversion to new Automatic Vehicle Location (AVL) system with proper software linkages to leverage for internal and external tools.
- **NUTANIX:** Replace our current network storage infrastructure with the Nutanix system
- **CITYWORKS:** Continue expanding the use of Cityworks across Infrastructure and External Services.
- **CITYVIEW:** Launch Cityview for External Services in early '19.
- **CAMERAS:** Expand security cameras in partnership with HPD and the Hamilton Parks Conservancy.
- **INSIGHTS:** Aggregate data from all City systems in order to provide a robust analytics platform for decision-makers.

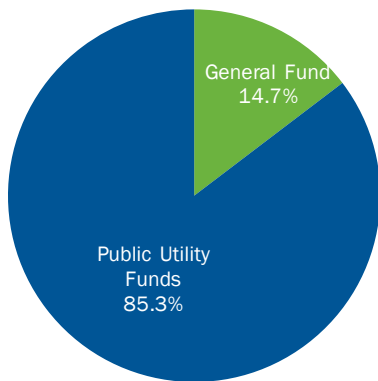
Budgetary Highlights

In 2019, we expect to see improvements in the usability and satisfaction of users as we replace our existing permitting software, one of our more maligned applications, with a new solution called Cityview. Cityview will not only improve internal operations, but offer improved customer experience to those applying for permits in the City of Hamilton.

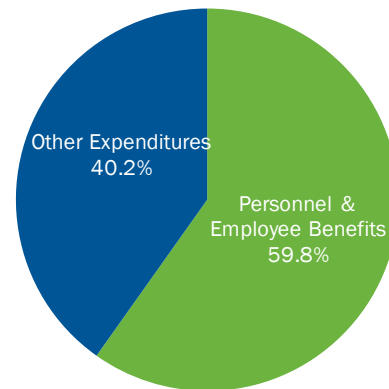
Additionally, we have many new developments on Cityworks, our asset management software. This involves working closely with our customer departments on improving processes, integrating workflows between systems and departments, and reducing duplicative data entry. Areas slated for Cityworks adoption or expansion in 2019 include, Gas & Water, Utilities Ops/Facilities, and Storeroom, among others.

Among the larger projects will be an overhaul of how we handle our network storage and servers with a comprehensive and scalable solution called Nutanix. This is a piece we expect to improve our reliability, performance, and security going forward.

2019 Estimated Funding Sources



2019 Adopted Operating Budget



Strategy & Information	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted	
Administration Operating Budget							
Personnel & Employee Benefits	299,283	242,347	296,318	263,487	265,970	(30,348)	-10.2%
Other Expenditures	5,707	3,897	6,966	2,648	7,794	828	11.9%
Operating Total	\$304,990	\$246,244	\$303,284	\$266,135	\$273,764	(\$29,520)	-9.7%
Capital Improvements	-	-	-	-	-	0	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	4.00	4.00	2.50	2.50	2.25	-0.25	-10.0%
Information Technology Operating Budget							
Personnel & Employee Benefits	520,790	540,364	575,182	576,652	695,688	120,506	21.0%
Other Expenditures	506,242	783,609	931,770	788,536	929,230	(2,540)	-0.3%
Operating Total	\$1,027,032	\$1,323,973	\$1,506,952	\$1,365,188	\$1,624,918	\$117,966	7.8%
Capital Improvements	54,988	516,528	225,000	454,757	168,600	(56,400)	-25.1%
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	6.00	6.00	6.00	6.00	7.00	1.00	16.7%

Strategy & Information Cont.

Strategy & Information	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted	
GIS Operating Budget							
Personnel & Employee Benefits	420,079	498,311	528,060	500,559	487,329	(40,731)	-7.7%
Other Expenditures	12,701	41,347	35,540	47,398	36,280	740	2.1%
Operating Total	\$432,780	\$539,658	\$563,600	\$547,957	\$523,609	(\$39,991)	-7.1%
Capital Improvements	-	-	-	-	-	0	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	4.00	6.00	6.50	6.50	5.00	-1.50	-23.1%
All Funds Operating Budget							
Personnel & Employee Benefits	1,240,152	1,281,022	1,399,560	1,340,698	1,448,987	49,427	3.5%
Other Expenditures	524,650	828,853	974,276	838,582	973,304	(972)	-0.1%
Operating Total	\$1,764,802	\$2,109,875	\$2,373,836	\$2,179,280	\$2,422,291	\$48,455	2.0%
Capital Improvements	54,988	516,528	225,000	454,757	168,600	(56,400)	-25.1%
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	14.00	16.00	15.00	15.00	14.25	-0.75	-5.0%

*The Data & Analysis Division, formerly the Geographic Information Systems (GIS) Division, was restructured to encompass the expanding mission of the Strategy & Information Department.

Strategy & Information Key Performance Indicators	Benchmark	2017 Actual	2018 YTD	2019 Target
Improve satisfaction of internal users	>8.5/10	8.93/10	9.24/10	>8.5/10
Improve understanding and connection of strategic direction	>7.0/10	6.50/10	7.13/10	>7.0/10
Software Usability	>7.5/10	7.39/10	7.33/10	>7.5/10
Systems Uptime	>99.98	-	>99.98	>99.98
% of Customers Using Ticketing System (Samanage)	>50	42.11	57.66	>50

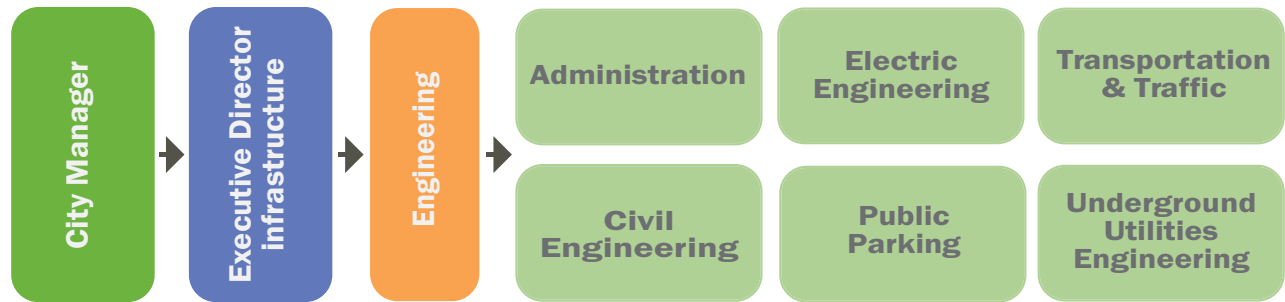
2019 Budget Infrastructure

Public Utilities and Public Works merged in 2017 to form the Department of Infrastructure to better leverage the synergies that exist between our management, engineering, and operations initiatives.

City of Hamilton
BUTLER COUNTY OHIO



Engineering



Department Mission

To provide essential engineering services in support of community enrichment and the Infrastructure objective of providing reliable and competitively priced utilities which are delivered safely and responsibly in an environmentally sustainable manner.

Department Description

The Engineering Department provides essential services to City infrastructure through engineering investigation, evaluation, design, construction administration, and inspection for infrastructure projects. These projects include electric transmission and distribution facilities, fiber optic facilities, water and natural gas distribution facilities, sanitary and storm sewer collection system, water and wastewater treatment facilities, streets and bridges facilities, and traffic-related facilities, such as traffic signals and street closures. Additionally, the department manages the operation and enforcement of public parking including the McDulin Parking Garage. The department provides necessary support for street lighting, security/private area lighting, electric and traffic needs for community events, regulatory compliance, utility and roadway construction standards, natural gas and water leak surveys and cathodic protection surveys. The Department also responds promptly to existing and prospective customers for their infrastructure questions and requests.

Administration Division

The Administration Division oversees the Engineering Department.

Civil Engineering Division

The Civil Engineering Division manages capital improvement projects, provides plan review of all new development, issues permits and inspects all activities within the right-of-way, administers street and structure addressing systems citywide, and provides general engineering support to other City departments.

Electric Engineering Division

The Electric Engineering Division manages capital improvement projects, provides plan reviews of all new development, and provides engineering support for the Electric Utility Division and other City departments.

Public Parking Division

The Parking Division manages the public parking system and McDulin Parking Garage, and enforces parking laws.

Transportation & Traffic Division

The Transportation & Traffic Division manages all City-owned surface parking lots, on-street parking, and McDulin Garage, Signal Shop operation which maintains traffic signal system throughout the City, Sign Shop which maintains the traffic signage, street closures for all events, pavement striping throughout the city, and provides general traffic control support to other City departments.

Underground Utilities Engineering Division

The Underground Utilities Engineering Division manages capital improvement projects, provides plan review of all new development, and provides engineering support to the Gas & Water Distribution Division and other city departments.

Accomplishments in 2018

- Oversaw the planning, design, and construction of multiple projects including streets, bridges, storm sewer, and streetscape improvements.
- Provided engineering, construction administration and project implementation for more than \$4.6 million of underground utility capital improvements by replacing over 2.7 miles of water mains, rehabilitating or replacing approximately 0.3 miles of sanitary sewers and replacing 1.1 miles of natural gas mains.
- Construction oversight of major projects including the Main-Millville-Eaton Intersection, Main Street Streetscape Improvements, and Dayton Street Streetscape Improvements.

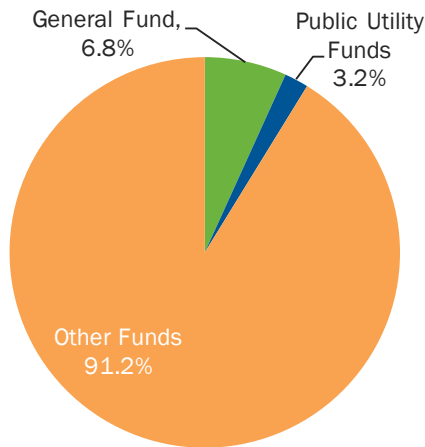
- Provided engineering support for infrastructure improvements necessary for the development of the former Champion Mill site on North B Street.
- Managed third year of a utility pole replacement program prioritizing damaged and deteriorated wood poles increasing reliability.
- Completed fourth year of a ten year LED streetlight conversion program.
- Continued direct bury of more than 14,750 feet of underground primary electric cable.
- Initiated review and revisions to Water System Master Plan and Modeling for determining water distribution system improvements.
- Initiated review and revisions to Sanitary Sewer System Master Plan and Modeling for determining sanitary sewer system improvements.
- Managed construction of the Annual Concrete Repair and Resurfacing Program and two emergency storm sewer repairs,
- Provided technical support for investigation of infiltration/inflow issues in the sanitary sewer collection system due to intense rainfall events which included Residential Check Valve Installation Program, updates to Sanitary Sewer Modeling and collecting and analyzing flow meter data.
- Assisted operations staff and property owners with installation of check valves and sump pumps to mitigate water-in-basement problems.
- Continued construction oversight of South Hamilton Railroad Grade Separation Overpass.
- Completed construction of High-MLK Intersection Improvements, Cleveland Avenue Bridge Replacement and a bike ramp from RiversEdge to the Great Miami River Recreational Trail.
- Partnered with ODOT's Urban Paving Program for resurfacing of Erie Boulevard (SR 4) from Dayton Street to Maple Avenue and Pershing Avenue (SR 128) from Martin Luther King Jr Boulevard to Neilan Boulevard.
- Coordinated with ODOT for rehabilitation of Columbia and Witt Way Bridges.
- Continue planning, design and construction oversight of infrastructure projects to improve streets, bridges, water distribution system, sanitary sewer collection system, stormwater collection system, natural gas distribution system, electric distribution system, traffic facilities and parking facilities.
- Obtain low-interest and no-interest loans from OEPA WPCLF and OPWC for anticipated projects.
- Continue to improve project management tools and provide appropriate training for staff to meet the needs of the City.
- Traffic signal communication upgrades at various intersections, traffic sign maintenance throughout the city and provide street closures at 60 special events.
- Traffic signal conversion to LED bulbs at various locations and is the fourth year of a five-year program.
- New traffic signal improvement at Main Street/ Jamestowne/Kettering/Shopping Center
- Develop plan to increase staff's knowledge and expertise on all utilities.
- Continue responding promptly to external and internal customer requests for assistance and information.
- Develop methods to improve appearance of primary transportation corridors.
- Utilize public dollars prudently and wisely in replacing and restoring aging infrastructure.

Goals for 2019

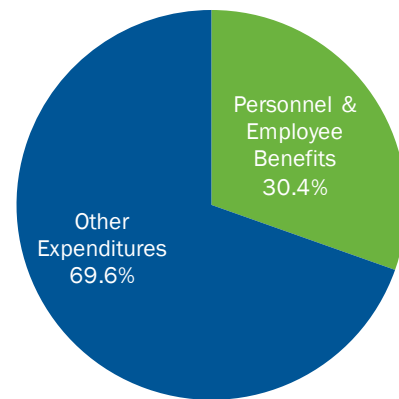
- Continue planning, design and construction oversight of infrastructure projects to improve streets, bridges, water distribution system, sanitary sewer collections system, stormwater collection system, natural gas distribution system, traffic facilities, and parking facilities.
- Continue utility pole replacement, LED streetlight replacement, direct-bury electric distribution wire replacement and LED private area lighting conversion programs.
- Obtain no-interest loan from OPWC totaling approximately \$4.5 million for anticipated projects.
- Continue to improve project management tools and provide appropriate training for staff to meet the needs of the City.
- Develop plan to increase staff's knowledge and expertise on all utilities.
- Continue responding promptly to external and internal customer requests for assistance and information.
- Develop methods to improve appearance of primary transportation corridors.
- Utilize public dollars prudently in replacing and restoring aging infrastructure.

Engineering Cont.

2019 Estimated Funding Sources



2019 Adopted Operating Budget

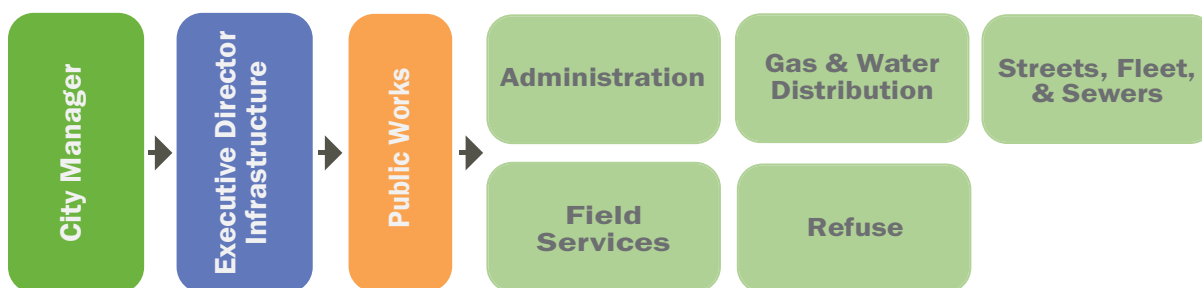


Engineering	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted	
Engineering Operating Budget							
Personnel & Employee Benefits	719,819	724,784	586,700	628,795	680,271	93,571	15.9%
Other Expenditures	93,234	52,098	97,180	60,511	97,180	-	0.0%
Operating Total	\$813,053	\$776,882	\$683,880	\$689,306	\$777,451	\$93,571	13.7%
Capital Improvements	-	-	-	-	-	-	N/A
Budgeted FTE Positions	8.00	7.00	6.50	7.00	7.50	1.00	15.4%
Special Assessments Operating Budget							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenditures	274,814	754,899	403,768	409,676	1,241,000	837,232	207.4%
Operating Total	\$274,814	\$754,899	\$403,768	\$409,676	\$1,241,000	-	0.0%
Capital Improvements	499,837	723,844	600,000	934,261	600,000	-	0.0%
Budgeted FTE Positions	-	-	-	-	-	-	N/A
Issue II Project Operating Budget							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenditures	-	-	-	-	-	-	N/A
Operating Total	-	-	-	-	-	-	N/A
Capital Improvements	\$666,749	\$1,259,734	1,000,000	\$1,369,867	1,150,000	150,000	15.0%
Budgeted FTE Positions	-	-	-	-	-	-	N/A
Infrastructure Renewal Program Operating Budget							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenditures	450,186	473,425	446,054	454,137	457,000	10,946	2.5%
Operating Total	\$450,186	\$473,425	\$446,054	\$454,137	\$457,000	\$10,946	2.5%
Capital Improvements	\$5,891,613	\$4,781,675	5,485,194	\$2,657,966	2,140,000	(3,345,194)	-61.0%
Budgeted FTE Positions	0.00	0.00	0.00	0.00	0.00	0.00	N/A

Engineering	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted	
Parking Operating Budget							
Personnel & Employee Benefits	134,978	136,872	141,289	88,571	167,711	26,422	18.7%
Other Expenditures	261,243	186,672	171,421	153,428	145,130	(26,291)	-15.3%
Operating Total	\$396,221	\$323,544	\$312,710	\$241,999	\$312,841	\$131	0.0%
Capital Improvements	\$1,091,113	\$510,343	-	\$29,247	55,000	55,000	N/A
Debt Service	52,244	56,344	55,207	55,206	178,000	122,793.00	222.4%
Budgeted FTE Positions	2.50	2.50	2.50	2.50	2.50	-	0.0%
All Funds Operating Budget							
Personnel & Employee Benefits	854,797	861,656	727,989	717,366	847,982	119,993	16.5%
Other Expenditures	1,079,477	1,467,094	1,118,423	1,077,752	1,940,310	821,887	73.5%
Operating Total	\$1,934,274	\$2,328,750	\$1,846,412	\$1,795,118	\$2,788,292	\$941,880	51.0%
Capital Improvements	\$8,149,312	\$7,275,596	\$7,085,194	\$4,991,341	\$3,945,000	(3,140,194)	-44.3%
Debt Service	52,244	56,344	55,207	55,206	178,000	122,793	222.4%
Budgeted FTE Positions	10.50	9.50	9.00	9.50	10.00	1.00	11.1%

Engineering Key Performance Indicators	Benchmark	2017 Actual	2018 YTD	2019 Target
Increase miles of road with "good" condition by 2.54 miles annually	2.54 miles	3.05 miles	2.83 miles	3.90 miles

Public Works



Department Mission

The Department of Public Works provides essential services to City infrastructure in the areas of streets and sewers and refuse and recycling for the citizens; enhances the quality of life to the community through stewardship of natural resources; and supports City departments by maintaining their fleet of vehicles and equipment.

Department Description

The Department of Public Works is responsible for field services, gas and water distribution, and maintenance and cleaning of the street system. The department also administers and maintains the stormwater utility system, provides vehicle fleet maintenance, and administers refuse and recycling collection and disposal contract services. The Department of Public Works is comprised of seven divisions: Administration, Field Services, Fleet Maintenance, Gas & Water Distribution, Refuse, Sign Garage, and Streets and Sewers.

Administration Division

The Administration Division oversees the operations of the Public Works Department.

Field Services Division

The Field Services Division is a responsive team that is dedicated to servicing Hamilton residents and businesses with City infrastructure services.

Fleet Maintenance Division

The Fleet Maintenance Division is responsible for the maintenance and repair of the City's fleet of automobiles, trucks, backhoes, mowers, and various other types of equipment. The division is also responsible for insurance claims management, title and license procurement, billing for services rendered, maintaining and operating the City's on-site fueling station, purchasing new equipment, and responding to emergency service calls related to the City's fleet.

Gas & Water Distribution Division

The Gas and Water Distribution Division is responsible for maintaining efficient service to customers through 345 miles of water main, 23,000 water services, 24,471 water meters, 2,500 fire hydrants, 283 miles of gas main, 23,000 gas services, 23,597 gas meters, 65 regulators, two gate stations, and other related distribution equipment. Troubleshooters and Customer Service Representatives work seven days a week, 7:00 a.m. to 11:00 p.m. All other distribution employees work 7:00 a.m. to 3:00 p.m. weekdays but are available 24 hours per day year round for emergency repairs.

Refuse Division

The Refuse Division administers the contract of a private company for collection and disposal of refuse and recycling for approximately 21,500 residential customers, 112 commercial customers, and all street trash containers. In addition, the private company leases a City-owned Transfer Station for disposal of large volumes of trash and debris.

Streets and Sewers Division

The Streets and Sewers Division is responsible for a broad range of maintenance and construction work in the city. This includes tasks such as street maintenance, street cleaning, leaf pickup, right-of-way mowing and beautification, snow and ice control for 235 miles of streets, maintenance of 91 miles of alleys, and maintenance and repair of the stormwater collection system. The stormwater system consists of catch basins, manholes, and piping; oversight of private and public construction activities to prevent soil erosion; regulation of stormwater quantity and quality in accordance with U.S. EPA and Ohio EPA standards; and management of stormwater utility. The Sanitary Sewer Collection System is responsible for the operation and maintenance of 253 miles of sanitary sewer mains in the sanitary sewer collection system. Engineering personnel plan, coordinate, supervise, and participate in the engineering tasks involved with sustaining the sanitary sewer system through asset management, mapping, capacity evaluation, point repairs, and preventative maintenance.

Accomplishments in 2018

- **Gas & Water**
 - Flushed and GPS all Fire Hydrants in the City
 - Replaced 62 Fire Hydrants and repaired 130
 - Replaced 37 Water Main Valves
 - replaced 76 Lead services
 - Replaced 1000 residential water meters
 - just name a few things
- **Streets, Fleet, & Sewers**
 - 2,455 tons of Salt used in snow removal operations
 - 5 miles of streets repaired/paved
 - 18,295 potholes filled
 - 1,217.6 tons Street Sweeping Material Collected =
 - 5,000 yrds of Leaves Collected =
 - 1,023 feet of Storm Pipe Cleaned
 - 89 Catch Basins Repaired
 - 218 Catch Basins Cleaned
 - 31 miles of Sanitary Sewers televised
 - 20 miles of Sanitary Sewers cleaned
 - 15 Sanitary Sewer Laterals repaired
- **Field Services**
 - Completion of the Efficiency Smart - energy efficiency 3 year program
 - Accomplished 157% of the 3 year goal of Megawatt Hour (MWh) savings
 - 13,981 MWh savings
 - 9,103 Residential customers participated
 - 173 Commercial & Industrial energy efficiency projects completed
 - \$437,657 total incentive rebates paid by Efficiency Smart to Hamilton Utility customers
 - Fire Hydrant Painting
 - 429 Hydrants Painted
 - Neighborhoods include: North End, German Village, Central Business District, Riverview South East, Jefferson, and East End

Goals for 2019

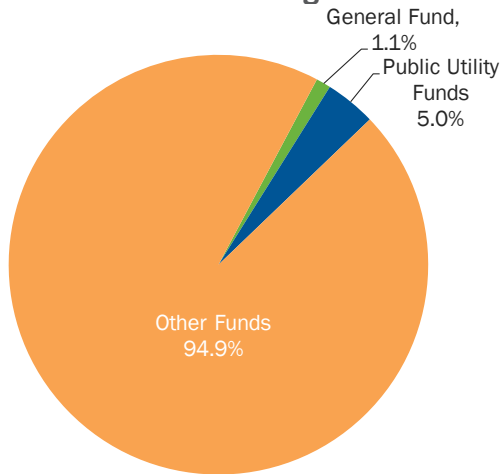
- **Gas & Water**
 - Water Main replacements
 - HDPE in Highland Park
 - 24" on N. 3rd
 - Soid Loop
 - Heathwood
 - Gas Main
 - Complete Van Hook Area
 - Taft Place Subdivision
 - HEP Loop
- **Streets & Sewers**
 - 2,400 tons of Salt used in snow removal operations
 - 5 miles of streets repaired/paved
 - 18,000 potholes filled
 - 1,200 tons Street Sweeping Material Collected =
 - 5,000 yrds of Leaves Collected =
 - 1,000 feet of Storm Pipe Cleaned
 - 90 Catch Basins Repaired
 - 200 Catch Basins Cleaned
 - 30 miles of Sanitary Sewers televised
 - 20 miles of Sanitary Sewers cleaned
 - 15 Sanitary Sewer Laterals repaired
- **Field Services**
 - Continue sales growth for the Compressed Natural Gas (CNG) Station
 - Paint 400+ additional Fire Hydrants
 - Neighborhoods include: Lindenwald and Enterprise Park
 - Implement preventive maintenance and capital improvements for the Municipal garage campus:
 - Asphalt / Concrete repairs
 - Roof repairs
 - HVAC preventative maintenance
 - Fleet Maintenance shop tools
 - Security camera enhancements
 - Campus perimeter fencing repairs

Budgetary Highlights

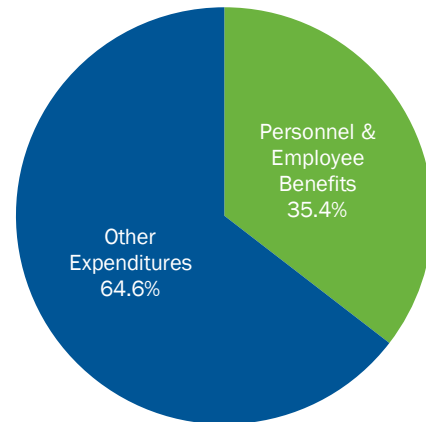
The Department of Public Works will see increases in personnel expenditures due to contractual salary increases.

Public Works Cont.

2019 Estimated Funding Sources



2019 Adopted Operating Budget



Public Works	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted	
Public Works Operating Budget							
Personnel & Employee Benefits	433,560	397,699	411,625	419,760	475,482	63,857	15.5%
Other Expenditures	181,554	137,535	129,170	150,135	133,060	3,890	3.0%
Operating Total	\$615,114	\$535,234	\$540,795	\$569,895	\$608,542	\$67,747	12.5%
Capital Improvements	-	-	-	-	-	-	N/A
Budgeted FTE Positions	3.96	3.00	4.00	4.00	4.00	0.00	0.0%
Stormwater Management Operating Budget							
Personnel & Employee Benefits	734,718	841,356	799,421	872,870	785,639	(13,782)	-1.7%
Other Expenditures	542,257	453,908	586,880	53,700	476,600	(110,280)	-18.8%
Operating Total	\$1,276,975	\$1,295,264	\$1,386,301	\$926,570	\$1,262,239	(\$124,062)	-8.9%
Other Expenditures	2,470,473	2,815,631	3,105,000	1,250,058	2,797,300	(307,700)	-9.9%
Debt Service	-	-	-	-	173,600	173,600	N/A
Budgeted FTE Positions	8.75	11.75	9.75	9.75	9.75	0.00	0.0%
Street Maintenance Operating Budget							
Personnel & Employee Benefits	1,321,575	1,318,384	1,304,681	1,227,577	1,377,146	72,465	5.6%
Other Expenditures	2,298,950	1,607,159	1,777,400	1,578,599	1,787,600	10,200	0.6%
Operating Total	\$3,620,525	\$2,925,543	\$3,082,081	\$2,806,176	\$3,164,746	\$82,665	2.7%
Capital Improvements	-	-	12,000	-	12,000	-	0.0%
Budgeted FTE Positions	19.25	18.50	18.50	18.50	18.60	0.10	0.5%

Public Works	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted	
Refuse Operating Budget							
Personnel & Employee Benefits	586,945	454,015	547,727	601,160	795,601	247,874	45.3%
Other Expenditures	3,753,678	3,695,540	3,936,430	3,799,658	4,030,295	93,865	2.4%
Operating Total	\$4,340,623	\$4,149,555	\$4,484,157	\$4,400,818	\$4,825,896	\$341,739	7.6%
Capital Improvements	-	-	-	-	\$15,000	\$15,000	N/A
Budgeted FTE Positions	10.25	4.25	6.75	5.00	7.55	0.80	11.9%
Fleet Maintenance Operating Budget							
Personnel & Employee Benefits	755,247	798,962	939,112	1,014,018	902,658	(36,454)	-3.9%
Other Expenditures	1,689,781	1,700,350	1,338,627	1,563,537	1,468,718	130,091	9.7%
Operating Total	\$2,445,028	\$2,499,312	\$2,277,739	\$2,577,555	\$2,371,376	\$93,637	4.1%
Capital Improvements	6,809	16,465	-	71,868	-	-	N/A
Budgeted FTE Positions	9.50	10.50	11.00	11.50	10.50	-0.50	-4.5%
All Funds Operating Budget*							
Personnel & Employee Benefits	3,832,045	3,810,416	4,002,566	4,135,385	4,336,526	333,960	8.3%
Other Expenditures	8,466,220	7,594,492	7,768,507	7,145,629	7,896,273	127,766	1.6%
Operating Total	\$12,298,265	\$11,404,908	\$11,771,073	\$11,281,014	\$12,232,799	\$461,726	3.9%
Capital Improvements	2,477,282	2,832,096	3,105,000	1,321,926	2,824,300	(280,700)	-9.0%
Debt Service	-	-	-	-	173,600	173,600	N/A
Budgeted FTE Positions	51.71	48.00	50.00	48.75	50.40	0.40	0.8%

* FTE's and expenses have been adjusted for all years shown to exclude the Golf Division and Quick Strike Team from the Department of Public Works for comparison purposes. The historical FTE's and expenditures for the Golf Division and Quick Strike Team can be seen under the Department of Resident Services.

Public Works Key Performance Indicators	Benchmark	2017 Actual	2018 YTD	2019 Target
Repair number of potholes	10,000	18,596	7,456	10,000
Perform asphalt paving on City streets, alleys, and parks (tons of asphalt)	2,500	2,103	2,005	2,500
Perform leaf collection annually (cubic yards)	2,500	2,500	2,500	2,500
Perform snow/ice control (tons of salt)	3,000	3,000	3,000	3,000
Repair/replace number of catch basins annually	150	57	35	75
Perform street cleaning (tons of debris)	1,400	1,115.5	1,231.81	1,500
Increase recycling diversion rate (tons)	2,600	2,650	2,700	2,700
Establish availability of fleet vehicles and equipment (%)	95%	N/A	95%	95%
Replace/upgrade traffic signs annually	1,375	N/A	N/A	See E

A) East High Street Gateway Project

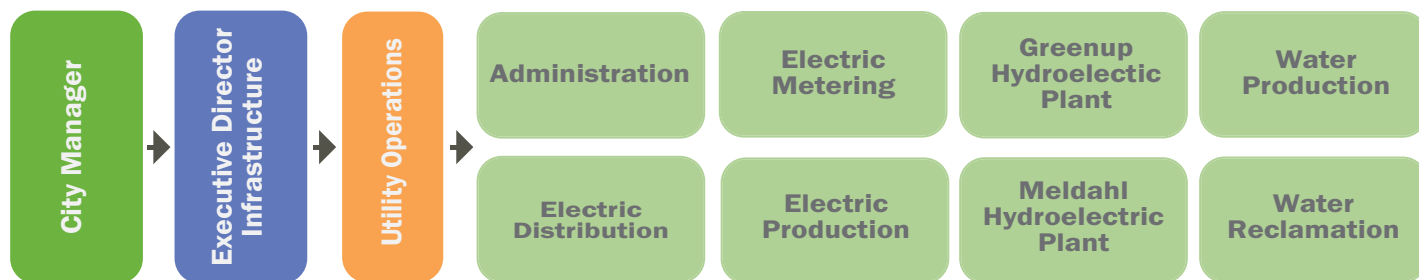
B) South Hamilton Railroad Grade Separation Project

C) Champion Sports Complex

D) Main/Millville/Eaton Intersection Improvement Project

E) Unable to track traffic signs. Will work on methodology in 2019.

Utility Operations



Department Mission

The Utility Operations Department enhances the life of our community by providing reliable, competitively-priced, and environmentally responsible electric service to our customer-owners. We strive to deliver safe and reliable natural gas, water, and wastewater services at affordable rates with exceptional customer service. Integral parts of our mission are maintaining the long-term financial strength of our utilities, promoting environmental stewardship, fostering economic development, and providing a safe and rewarding work environment.

Department Description

The Utility Operations Department is responsible for Hamilton's fully integrated municipal electric system providing generation, transmission, and distribution services to Hamilton residential, commercial, and industrial customers; and for the operations and maintenance of the Wastewater Collection System, Wastewater Treatment Plant, Water Treatment Plant, and Water System. We invest in electric power produced from clean coal energy, advanced combined cycle natural gas generation, and four hydroelectric facilities. The department also provides hydroelectric power to 48 municipal electric systems in six states.

The Wastewater and Water Systems operate under the permission of the Ohio Environmental Protection Agency and must comply with all state and federal rules and regulations. The provision of these services requires a vast amount of capital infrastructure, which must be properly operated and maintained to ensure a high level of service to our customers. The extensive infrastructure requires regular and timely maintenance to ensure facilities remain dependable and to protect the significant financial investment by the utility customers of the City.

The City diligently protects raw water reserves, allowing us to provide the highest quality finished water product to City of Hamilton residents as well as customers outside of the city. In keeping with our commitment to quality, the City is a charter member of the Hamilton to New Baltimore Groundwater Consortium (Consortium). The Consortium consists of five area water producers and one industrial manufacturer: City of Hamilton, City of Fairfield, Greater Cincinnati Water Works, Southwest Regional Water District, Southwest Ohio Water Association, and Miller-Coors. Butler County Water and Sewer Department purchases water from three of the five area water producers but is not listed as a member of the Consortium. The Consortium is managed by a full-time coordinator who oversees its general operations, including groundwater monitoring, mapping of underground water reserves, potential pollution source inventories, and public education.

The Utility Operations Department is comprised of eight divisions: Administration, Electric Transmission & Distribution, Electric Metering, Electric Production, Greenup Hydroelectric Plant, Meldahl Hydroelectric Plant, Water Production, and Water Reclamation.

Administration Division

The Administration Division comprises of Utility Business Operations and Customer Service.

Electric Transmission & Distribution Division

The Electric Transmission & Distribution (T&D) Division is responsible for the operation and maintenance of the City's electric transmission and distribution systems, including 14 substations and the central business district underground network. The division maintains electric equipment at the Hamilton Power Plant, Hamilton Hydroelectric Plant, Greenup Hydroelectric Plant, and Meldahl Hydroelectric Plant. Electric T&D also generates electricity for delivery to Hamilton residents and businesses.

Electric Metering Division

The Electric Metering Division manages and repairs electric meters across the City.

Electric Production Division

The Electric Production Division generates electricity for delivery to Hamilton residents and businesses. The Hamilton Power Plant consists of four natural gas-fired steam units with 95-megawatt (MW) capacity and a natural gas-fired combustion turbine rated at 12 MW. The Hamilton Hydroelectric Plant, with two 970-kilowatt (kW) generators, is located on the Ford Canal east of the Hamilton Power Plant.

Greenup Hydroelectric Plant

The Greenup Hydroelectric Plant is a 70.2-MW hydroelectric facility located 15 miles upstream of Portsmouth on the Ohio River. The Greenup Hydroelectric Plant provides approximately 50% of the City's power supply requirements with carbon free, renewable energy. Hamilton transferred a 48.6% ownership interest in the Greenup Hydroelectric Plant to American Municipal Power (AMP), Inc. when the Meldahl Hydroelectric Plant entered commercial operation in the spring of 2016. Hamilton will continue to own 51.4% of Greenup and operate and maintain the Greenup Hydroelectric Plant.

Meldahl Hydroelectric Plant

The Meldahl Hydroelectric Plant is a 105-MW facility in Willow Grove, Kentucky. The City will operate and maintain the Meldahl Hydroelectric Plant under a joint ownership agreement with AMP. Hamilton will receive 51.4% of the project output, with participating AMP members receiving the remaining 48.6%. The addition of Meldahl is projected to increase the City's renewable energy portfolio to approximately 70%.

Water Production Division

The Water Production Division seeks to provide a plentiful, aesthetically pleasing drinking water source for the City of Hamilton and our extended customers while maintaining compliance with all federal, state, and local regulations. The Division softens the water using lime, stabilizes with carbon dioxide, then filters, disinfects, and fluoridates water from the Great Miami Buried Valley Aquifer for distribution to the City's customers. The South Water Treatment Plant is a 40 million gallon per day (MGD) lime softening plant with 16 production wells located throughout City of Fairfield. The North Water Treatment Plant is a 6 MGD lime softening plant with five production wells located onsite. Each production well can produce anywhere from 3 to 4 MGD.

Water Reclamation Division

The Water Reclamation Division operates the Water Reclamation Facility, one satellite wastewater plant, seven wastewater pump stations, and one storm water pump station. The Water Reclamation Facility returns an average of 8.5 million gallons of clean water to the Great Miami River each day. Up to 48 million gallons per day can enter the plant during a severe storm event. Improvements are being made to the facility and the City's large interceptor sewer to enable treatment of the entire quantity. About six dry tons of solids are removed from the wastewater stream daily and reused to benefit the environment.

Accomplishments in 2018

- Completed nearly \$3M of Greenup Hydroelectric plant efficiency, reliability, safety, and preservation improvement projects.
- Completed year four of a four year phase-in rate plan developed in 2014 from the Electric Department's cost of service study.
- Completed year four of a ten year program to replace mercury vapor and high pressure sodium street lights with advanced energy efficient light emitting diode (LED) street lights.
- The department replaced approximately 400 severely damaged and deteriorated utility poles.
- More than \$9M of underground utilities capital improvements replacing over 3 miles of water mains, approximately 2 miles of sanitary mains (replacement and lining), and one mile of natural gas main.
- Televised 30 miles and cleaned 24 miles of sanitary sewer lines.
- Refinanced utility bonds to realize interest rate savings and a net present value savings to our customers
- Implemented Invoice Cloud allowing customers to switch to paperless billing reducing costs
- Registered Hamilton Hydroelectric Plant generating units as Renewable Energy Generating Facilities
- Meldahl Hydroelectric: Filed Revenue Requirement for Reactive Supply and Voltage Control with the Federal Energy Regulatory Commission (FERC)
- Executed excess power sales contract with AMP to sell City's excess power supply to AMP members above market prices.
- Extended MuniGas Contract Period from 5 Years to 15 Years to Secure \$0.30 Discount Per Dekatherm
- Implemented recalcinated lime process realizing operating costs savings for the Water System.

Utility Operations Cont.

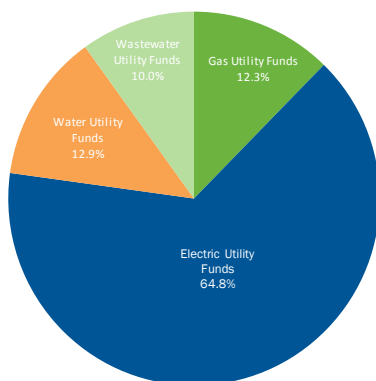
Goals for 2019

- Operate the wastewater, water, and natural gas distribution system to meet all state and federal regulations and to provide a level of excellent and dependable service.
- Initiate a comprehensive Inflow and Infiltration (I&I) abatement plan for the reduction of storm and groundwater entering the sanitary sewer system during and following periods of heavy and sustained rainfall. Excess amount of extraneous, storm-related flow can result in a heavy hydraulic load on the sanitary sewer collection system and result in additional and unnecessary treatment costs. The plan involves direct contact and communication of customers served by the City.
- Implement the Department’s Capital Improvement Program to provide preventive and predictive maintenance and the replacement of critical components of the wastewater, water, and natural gas systems. These activities include:
 - Replace at least 3 miles of water mains
 - Clean 50 miles, televise 25 miles, and line and replace 13 miles of sanitary sewers
 - Replace or rehabilitate 12 manholes
 - Replace 2 miles of natural gas mains
- Conduct a comprehensive investigation of water metering and billing systems to ensure that accounts are properly assessed charges for the water and wastewater services provided.
- Complete natural gas cost of service study.
- Complete natural gas transportation and distribution study.
- Cooperate with Other Area Wastewater Service Providers to conduct a multi-jurisdictional feasibility study for safe and cost-effective disposal and/or energy recovery of bio-solids.
- Develop engineering for new peaking generation with planned location at the Third Street Power Plant.
- Continue major capital program at Greenup Hydroelectric Facility.
- Continue the FERC relicensing project for the Greenup Hydroelectric Facility.
- Continue year three of ten year Utility Pole Replacement Program.
- Optimize operation and maintenance of the Meldahl Hydroelectric Facility.
- Continue year four of ten year LED street light conversion program.

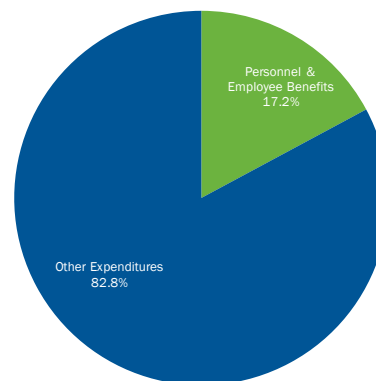
Budgetary Highlights

Personnel and benefits will increase 2.50% in 2019 due to inflationary increases (such as health insurance and collective bargaining agreements) to support Hamilton’s utilities systems. FTEs will decrease by 11.25 below the 2018 Adopted Budget.

2019 Estimated Funding Sources



2019 Adopted Operating Budget



Utility Operations	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	16,254,836	18,366,033	20,101,522	18,341,232	20,596,286	494,764	2.5%
Other Expenditures	86,108,913	95,930,052	97,466,057	96,302,343	99,441,264	1,975,207	2.0%
Operating Total	\$102,363,749	\$114,296,085	\$117,567,579	\$114,643,575	\$120,037,550	\$2,469,971	2.1%
Capital Improvements	21,581,959	16,984,484	20,577,736	17,656,417	39,588,852	19,011,116	92.4%
Debt Service	124,914,348	60,930,151	9,521,781	55,161,909	9,646,120	124,339	1.3%
Budgeted FTE Positions	181.3	181.3	213.75	181.50	202.50	(11.25)	-5.3%

Utility Operations Key Performance Indicators	Benchmark	2017 Actual	2018 YTD	2019 Target
Customer Service Measurements				
Average response time (hours) to customer inquires made through the 311 System	48	90	48	48
Percentage of utility bills mailed on time and without correction	99%	97%	98%	99%
Customer's average wait time on telephone inquiries, goal is 120 seconds	120	123	120	120
Reduce the number of total customers with past due accounts (> 30 days) to less than 1% of total active accounts	1%	1%	1%	1%
Reduce the total annual number of phone calls to Customer Service Department, (for service/payment/credit arrangements) by 10% per year	86,000	105,789	95,000	86,000
Increase the total volume of customers paying online/electronically by 10% per year (total customers paying online each month)	9,600	7,951	8,700	9,600
Affordability/Economic Impact on Community Measurements				
Maintain Combined total Residential Customer utility (Electric, Gas, Water, Wastewater) costs below the Southwestern Ohio regional average	-5%	-10%	-7%	-5%
Maintain Residential Customer Electric Rates within +-5% of the Southwestern Ohio regional average	5%	1%	7%	12%
Maintain Combined Water and Wastewater Residential Customer Rates within +-3% of the Southwestern Ohio regional average	3%	-1%	2%	10%
Maintain Residential Customer Natural Gas Rates at approximately 20% below the Southwestern Ohio regional Average	-20%	-29%	-20%	-41%
Supply 60% of the Electric System's in-City energy requirements through clean/renewable hydroelectric generation	65%	66%	65%	65%
Enhance your current/future reliability by investing money back your community - Capital Improvement Project (combined utility total) expenses	\$17.00mm	\$26.29mm	\$29.30mm	\$19.15mm

Utility Operations Cont.

Utility Operations Key Performance Indicators Continued	Benchmark	2017 Actual	2018 YTD	2019Target
Reliability and Operating Efficiency Measurements				
Maintain an average Electrical Service Availability Index (ESID) higher than the industry average of 99.98%	99.99%	99.99%	99.99%	99.99%
Maintain or improve Electric System's RP3 rating for reliability and overall management (Platinum = top 5%, Diamond - top 1%)	Diamond	Platinum	Diamond	Diamond
Reduce Electrical System's distribution losses/unaccounted for (including free street and signal lighting) to 4% of total supply requirements	5.00%	6.00%	5.00%	5.00%
Maintain Natural Gas System's distribution losses/unaccounted for gas at 2% of total supply requirements	2.00%	4.89%	3.67%	2.00%
Reduce Water System's distribution losses/unaccounted for water to 20%	30.00%	36.00%	32.00%	30.00%

2019 Budget Public Safety

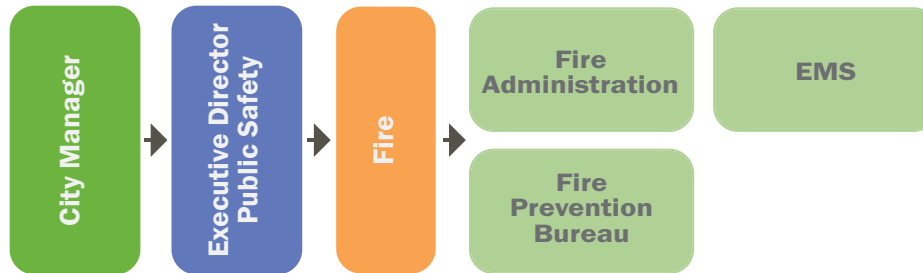
The Department of Public Safety oversees the security of persons and property throughout the City of Hamilton and surrounding communities through two departments: the Hamilton Police Department and the Hamilton Fire Department.

City of Hamilton
BUTLER COUNTY OHIO



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Fire



Department Mission

To provide services designed to protect the lives and property of the inhabitants of the City of Hamilton from the adverse effects of fires, medical emergencies, or exposure to dangerous conditions created by man or nature.

Department Description

Provides emergency response to all types of fires, medical emergencies, and other critical incidents within the City of Hamilton. Five fire stations are staffed by three shifts of cross-trained fire and emergency medical personnel. The department operates five fire units, three paramedic units, and two cross-staffed medic units. In addition, the department also operates a hazardous materials team and a water/ice rescue team. The Fire Prevention Bureau within the department is responsible for code enforcement, fire investigation, and public fire education.

Accomplishments in 2018

- Added EMS Assistant position, improving documentation and accountability
- Renovated Station 21 to include facilities for a paramedic unit, including constructing separate sleeping quarters for all personnel, providing privacy for our mixed-gender workforce
- Relocated a front-line paramedic unit to Station 21, improving response time to the city's west side
- Secured funding and conducted engineering survey for Station 26 structural repairs, improving safety at the station and extend the service life of the building
- Completed training programs for company officers:
 - All company officers are certified instructors or are scheduled for classes
 - All company officers are certified as Fire Officer 1, or scheduled for classes
- Formalized training programs: Probationary training program finalized and documented and annual training program finalized and documented

- Improved efficiency in the administrative organization
 - Evaluated and realigned supervisory duties of operations chief
 - Refined the role of the training office in professional development
 - Evaluated workflow in the EMS bureau to assure completion of necessary reporting requirements for PCRs and billing
 - Staffed and evaluated the fire prevention bureau to assure inspections, code enforcement, and public education are completed
- Improved the available fleet of ambulances
 - Stocked and equipped an eighth medic unit
 - Established an annual remount program to assure longevity and reliability of fleet
- Received over \$600,000 in grant funding for equipment and fire stations
 - Self-containing breathing apparatus (SCBA) acquired with \$486,980 in grant funds and \$48,698 from the General Fund (Fund 215)
 - Train and transition department to place SCBAs in service by December 2018

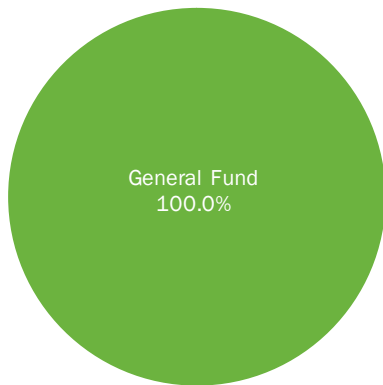
Goals for 2019

- Improve efficiency in the administrative organization:
 - Refine the facilities plan to address maintenance, repair, and update stations to more current interior accommodations
- Develop and implement position-specific training program:
 - Supervisor training based on City Administrative Directives
 - Professional development for supervisors
- Update departmental directives
 - Complete Lexipol manual

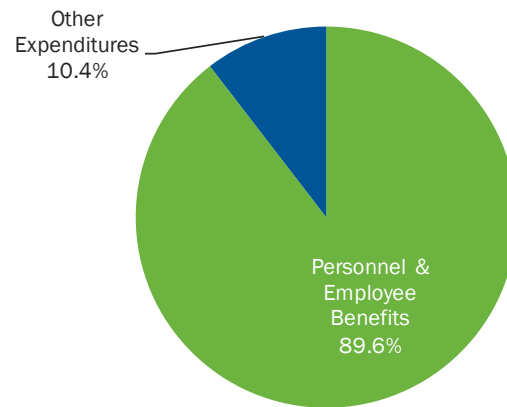
Budgetary Highlights

Fire Department will lose 1.0 FTE for 2019 Adopted Budget.

2019 Estimated Funding Sources



2019 Adopted Operating Budget



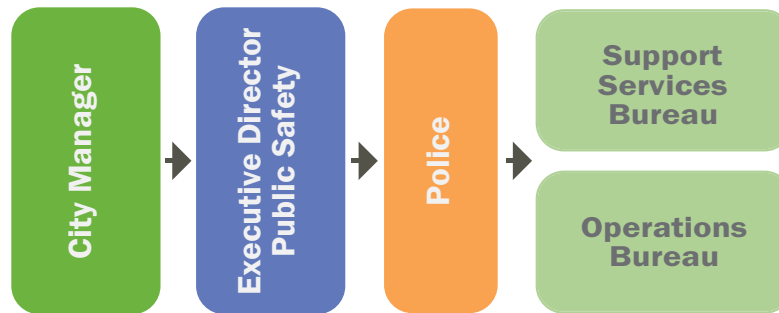
Fire	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	11,040,146	11,472,452	11,800,299	11,560,182	12,082,015	281,716	2.4%
Other Expenditures	1,009,353	1,175,492	1,228,650	1,233,657	1,409,428	180,778	14.7%
Operating Total	\$12,049,499	\$12,647,944	\$13,028,949	\$12,793,839	\$13,491,443	\$462,494	3.5%
Capital Improvements	\$223,770	\$280,739	\$743,000	\$280,739	\$640,000	(\$103,000)	-13.9%
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	98.33	108.33	108.33	108.33	107.33	-1.00	-0.9%

Fire Key Performance Indicators	Benchmark	2017 Actual	2018 YTD	2019 Target
Revise or issue new Standard Operating Procedures	24 mos. revision review cycle	100% Completion	100%	100%
Update all department policies to Lexipol Policy Manual	"Orientation by 10/31/2018 All policies updated by 6/1/2018"	N/A	50%	100%
Reduce EMS mutual aid runs to <1% of total EMS runs	<1%	1.42%	0.94%	1.00%
100% Completion of Patient Care Reports by EOS	100% Completion	99% Completion	100% completion	100% completion
Replace Personal Protective Equipment for entire Division	Eight yr. replacement cycle	95% Completion	100% completion	100% completion

Provide High-quality Training

Provide Fire Instructor training for all officers	100% Completion	50%	95%	100%
Provide Fire Officer I training for all Company Officers	100% Completion	85% completion	100%	100%
Provide Fire Officer II training for all Capt & Deputy Chiefs	100% Completion	65% completion	100%	100%
Provide Advanced Command training for all Deputy Chiefs and Chief	100% Completion	50% completion	100%	100%
Re-Structure Fire Administration	100% completion	25% completion	75% completion	100% completion

Police



Division Mission

To provide exceptional police service for a better Hamilton. Our mission is embodied in our commitment to public safety through community engagement designed to support the vision of Hamilton as a purposeful destination to work, live, and play.

Division Description

Represents the largest municipality in Butler County, Ohio. The department serves a population of over 62,000 residents and is committed to providing the community with “Exceptional Police Service for a Better Hamilton.” The City of Hamilton Police Department has been accredited by the Commission on Accreditation for Law Enforcement Agencies (CALEA) since 1990, when the department became the 139th internationally accredited law enforcement agency. CALEA accreditation affirms the professional status of Law Enforcement agencies worldwide.

The Hamilton Police Department consists of 115 full-time sworn men and women, 13 civilian personnel, and 8 Corrections Officers. The Hamilton Police Department is divided into two bureaus with different and distinct responsibilities: the Support Services Bureau and the Operations Bureau.

Support Services Bureau

The Support Services Bureau includes the Central Records, Court Services, Training, Public Affairs, and Neighborhood Policing sections. The Support Services Lieutenant ensures that all department property and equipment is properly maintained and accounted for.

Operations Bureau

The Operations Bureau includes the day-to-day operations of the Patrol Division, Traffic Division, and the Detective Division. In addition to these duties, the Operations Bureau Captain oversees the coordination of the internal affairs function and the deployment of the Special Weapons and Tactics Team.

Accomplishments in 2018

- Reconfigured our patrol shift structure and deployment to provide more consistent and efficient frontline staffing
- Attained accreditation for the eighth consecutive time since 1990 demonstrating our commitment to excellence in law enforcement
- Finished testing and evaluating body worn cameras for the final determination on adoption and implementation of a body worn camera program
- Recruited diverse, highly qualified applicant pool for 2018 hiring efforts
- Collaborated with HR on entrance exam and physical fitness testing

Goals for 2019

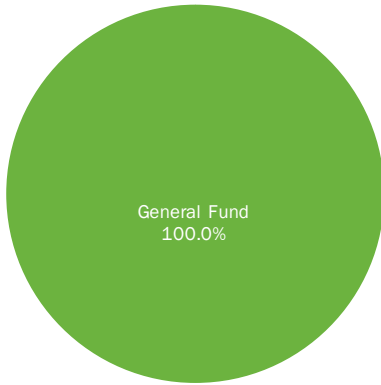
- Continue our focus on community engagement efforts through social media, 5-Stops, and community education programs
- Utilizing patrol shift reconfiguration to maximize our presence in parks, schools, businesses, events, and community meetings
- Conduct at least 5 citizen training programs (Active Threat, Self-defense, Citizen Police Academy, etc...)
- Engage at least 500 participants in youth programs (Safety Town, Junior Citizen Police Academy, Beat the Heat Basketball Challenge, etc...)
- Actively address neighborhood and nuisance problems through increased coordination and abatement efforts and by identifying and addressing the most impactful nuisance & criminal places
- Recruit diverse, highly qualified applicant pool for 2019 hiring efforts and collaborate with HR on entrance exam and physical fitness testing

Budgetary Highlights

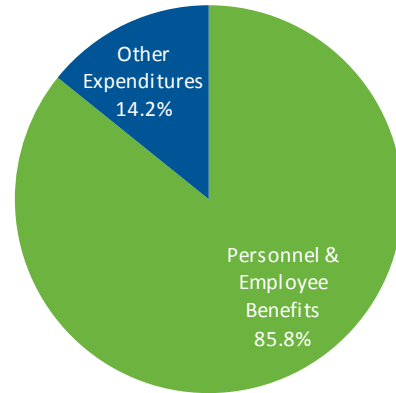
The Police Department budgeted 3% COLA increases effective February 28, 2019, in accordance with the City's labor agreement with FOP. Police assigned seven sworn School Resource Officers in 2019, which Hamilton City Schools reimbursed for 75% of the SRO's salaries.

Other Expenditures are restated all years for contracted services for Butler County 911 Dispatch agreement.

2019 Estimated Funding Sources



2019 Adopted Operating Budget



Police	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	12,286,441	13,066,147	13,704,377	13,913,306	14,357,155	652,778	4.8%
Other Expenditures	2,252,039	2,292,020	2,357,805	1,234,770	2,378,805	21,000	0.9%
Operating Total	\$14,538,480	\$15,358,167	\$16,062,182	\$15,148,076	\$16,735,960	\$673,778	4.2%
Capital Improvements	\$486,484	\$518,631	\$422,000	\$527,992	\$378,195	(\$43,805)	-10.4%
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	123.83	132.83	134.83	134.83	135.33	0.50	0.4%

HPD Key Performance Indicators	Benchmark	2017 Actual	2018 YTD	2019 Target
Recruit 125 diverse applicants	125	203	180	150
Triple the state minimum training standards for personnel	40	40	40	40
Increase Facebook likes	8,750	11,725	13,003	15,000
Exceed 15 trainings per year	15	23	16	16
Increase Community Outreach Participation	-	-	17,962	19,000

Hamilton Highlight

Hamilton Utilities



The City of Hamilton's electric utility has been recognized as a Reliable Public Power Provider (RP3) Platinum Designee since 2006. This designation acknowledges the City for providing its customers, the citizens of Hamilton, with the highest degree of reliable and safe electric service. In May 2017, Hamilton Utilities earned the three-year Reliable Public Power Provider (RP3) Diamond designation from the American Public Power Association (APPA). Hamilton was one of only 43 utilities nationwide, out of more than 2,000, to receive the honor.

According to the American Public Power Association (APPA), public utilities receiving the RP3 Diamond Designation exemplify the highest standard of utility operations. The RP3 Diamond Designation recognizes public power utilities that demonstrate proficiency in four key disciplines: reliability, safety, workforce development, and system improvement. Criteria within each category are based on sound business practices and represent a utility-wide commitment to safe and reliable electric service.

Additionally, the APPA says utilities can experience financial benefits from their RP3 designation, including: improved bond ratings, savings on workers compensation and insurance, and increased economic development opportunities as commercial and industrial prospects learn about the utility's success.



2019 Budget

Financial Summaries



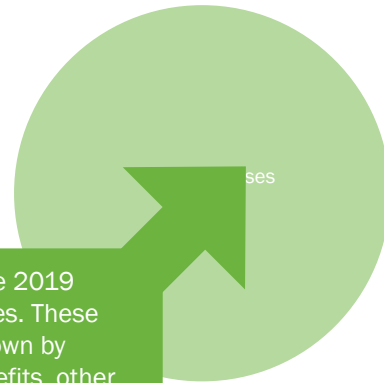
How to Use This Section

The Charter Fire Force Fund is used to support additional fire protection within the City of Hamilton and is funded by a one-mill property tax levy.

2019 Adopted Expenditures

Budgetary Highlights

The 2019 Adopted Budget does not have any changes from the 2018 Adopted Budget. The monies in this fund are reimbursed back into the General Fund as a revenue source. Consequently, budgeted expenditures equal budgeted revenues for 2018 and a positive fund balance will be maintained.



This pie chart illustrates the 2019 Recommended Expenditures. These expenditures are broken down by personnel & employee benefits, other expenses, capital improvements, debt service, and transfers out.

Each fund will begin with a description of the fund and the Budgetary Highlights. The Budgetary Highlights section explains the increases or decreases in the fund as well as why these changes occur.

	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted	
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	759,024	752,948	755,000	756,050	755,000	0	0.0%
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	-	-	-	-	-	-	N/A
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	-	N/A
Total Revenue/Resources	\$759,024	\$752,948	\$755,000	\$756,050	\$755,000	\$0	0.0%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	1,003,000	745,000	755,000	600,000	755,000	0	0.0%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$1,003,000	\$745,000	\$755,000	\$600,000	\$755,000	\$0	0.0%
Net Revenue/(Expenditures)	(243,976)	7,948	-	156,050	-	-	N/A
Change in Non-Cash Items	-	-	-	-	-	-	N/A
Net Increase/(Decrease)	(\$243,976)	\$7,948	-	\$156,050	-	-	N/A
Beginning Cash Balance January 1	244,079	103	8,051	8,051	164,101	156,050	1,938.3%
Ending Cash Balance December 31	103	8,051	8,051	164,101	164,101	156,050	1,938.3%
Outstanding Encumbrances	-	-	-	-	-	-	N/A
Unencumbered Cash Balance December 31	\$103	\$8,051	\$8,051	\$164,101	\$164,101	\$156,050	1,938.3%
Unencumbered Cash Balance as % of Total Expenditures/Uses				27.4%	21.7%		

This table details all of the revenues and expenditures for each fund, as well as the beginning and ending cash balances and outstanding encumbrances. Some funds include an additional table that displays the individual fund summary for the consolidated fund.

The "Change in Non-Cash Items" line in each budgetary chart reconciles the differences between the amount of funds anticipated to be available and the amount of money actually available to the fund.

2019 Budget

Financial Summaries

General Fund



General Fund

The General Fund is the City of Hamilton's general operating source. The Fund provides for a broad spectrum of services such as public safety and health, municipal courts, public works, community development and administrative services. The majority of the General Fund's resources are derived from tax revenues.

Budgetary Highlights

As mentioned previously, the City invested \$1.60 million of the General Fund reserve balance at the Vora Technology Park for creating 1,500 new jobs in Hamilton in 2015. In 2016, improvements at the McDulin Parking Garage was cash financed at approximately \$1.50 million. These two one-time expenditures along with other strategic investments reduced the unencumbered General Fund balance from \$8.34 million in 2014 to a 2018 year-end projected balance of \$4.95 million. Taking advantage of the low interest rate environment, the City borrowed the \$1.5 million used to improve the McDulin Garage to reimburse the General Fund and maintain a fund balance in accordance with City Council Resolution 2012-6-25.

Approximately \$1.21 million of the \$1.5 million financing was transferred to the City's Economic Budget Stabilization Fund in 2018. Excluding this one-time revenue source, the General Fund is up just over \$92,000, an increase of only 0.20%, which means the City's revenues were essentially flat with the 2017 Adopted Budget. The 2018 Adopted Budget was not structurally balanced. The City corrected this issue by adjusting priorities during the 2018 year which decreased expenses.

General operating expenditures for the 2019 Adopted General Fund is \$46.06 million, a \$1.11 million or 2.4% decrease below the 2018 Adopted Budget. The 2018 General Fund Budget is balanced under the State of Ohio's definition of a balanced budget and is structurally balanced.

The GFOA recommends governments adopt rigorous policies, for all operating funds, for achieving and maintaining a structurally balanced budget. The policy should include parameters for achieving and maintaining structural balance where recurring revenues are equal to or greater than recurring expenditures in the adopted budget. City Council Resolution 2012-6-25 sets forth these policies; however, for a variety of reasons, true structural balance may not be possible for a government at a given time. In such a case, using reserves to balance the budget may be considered only in the context of implementing a plan to return to structural balance, replenish fund balance, and ultimately remediate the negative impacts of any other short-term balancing actions that may be taken. Further,

the plan should be clear about the time period over which returning to structural balance, replenishing reserves, and remediating the negative impacts of balancing actions are to occur.

Although the budget is now structurally balanced, prudent fiscal policies will allow the City to regain fiscal health in the years to come. A cautious, optimistic eye will focus on the 2019 General Fund budget comparing it to actual expenditures and revenues, and recommendations will be made to City Council throughout 2019.

The Budget and Financial Management Policies--City Council Resolution 2012-6-25--mandate many fiscal protocols adhered to by the City, two of which are:

- The budget is balanced annually
- The General Fund will maintain a General Fund reserve of no less than 10% of budgeted General Fund expenditures and if General Fund reserves rise above 16% of budgeted General Fund revenues the balance will be placed into a Budget Stabilization Fund.

Prudent and conservative budgeting over the last few years has allowed us to transfer over \$2.00 million dollars into the Budget Stabilization Fund. Under City Council's direction \$1.60 million dollars of this fund was utilized in an economic development measure, attracting new jobs to Hamilton. The City continues to prioritize aligning expenditures with City Council's Strategic Plan. Safety and Cleanliness in Hamilton will be a large focus of the 2019 Budget.

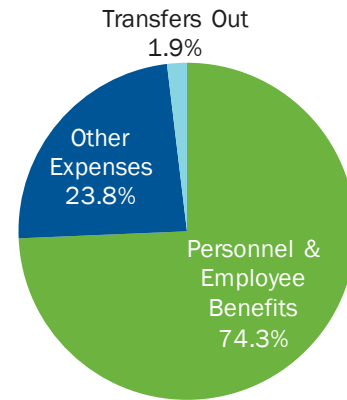
The City of Hamilton restructured its organizational design in the middle of 2017 and in 2018, which created new departments and eliminated others, with the intent to improve interdepartmental communication and to ensure the City's priorities are budgeted strategically. As part of this reorganization, the City of Hamilton partnered with the City of Cleveland Central Collection Agency (CCA) to administer income tax collection and enforcement on behalf of the City. This decision enables the City to achieve a net savings of \$197,912 in 2018.

Other major changes to the General Fund budget include:

- A \$24,000 decrease in 911 dispatch services
- \$60,000 increase for the Hamilton Parks Conservancy
- A \$475,000 decrease in outside legal services due to creation of in-house Law Department
- A \$50,000 increase in contribution for Public Relations Director salary for the Hamilton Vision Commission

The City has had its share of hard times coming out of the Great Recession of 2008 and worked diligently to reduce personnel and benefits costs to maintain an adequate fund balance. The Staffing section of this document on page 32 discusses how the City prudently cut staffing levels in 2013 and has slowly worked to regain sustainable staffing levels. Today, Hamilton is a spotlight vibrant community in southwest Ohio. Increasing employment in the City has allowed the City to strategically increase and align personnel and benefit costs to provide quality outcomes in line with City Council's strategic direction.

2019 Adopted Expenditures



Fund 100	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2017 Adopted	
Revenues/Resources							
Taxes	25,622,847	25,636,296	26,000,000	24,620,315	26,355,000	355,000	1.4%
Licenses & Permits	1,400,421	1,467,269	1,383,420	1,509,277	1,533,190	149,770	10.8%
Fines and Forfeits	847,521	813,394	817,130	719,658	788,300	(28,830)	-3.5%
Recreation Fees	49,216	36,840	50,000	31,052	40,000	(10,000)	-20.0%
Intergovernmental Revenue	1,579,391	1,490,527	1,543,000	1,388,009	1,400,900	(142,100)	-9.2%
Charges for Services	14,908,780	15,044,731	15,552,615	14,818,511	15,526,450	(26,165)	-0.2%
Miscellaneous Revenue	1,036,135	850,678	311,195	395,029	304,850	(6,345)	-2.0%
Other Financing Sources	3,452,457	192,609	1,515,000	2,603,463	111,000	(1,404,000)	-92.7%
Transfers In	622	-	-	-	-	-	N/A
Total Revenue/Resources	\$48,897,390	\$45,532,344	\$47,172,360	\$46,085,314	\$46,059,690	(\$1,112,670)	-2.4%
Expenditures/Uses							
Personnel & Employee Benefits	31,176,073	32,842,851	33,330,156	32,250,219	34,237,925	907,769	2.7%
Other Expenses	11,544,981	15,087,908	10,901,597	10,513,643	10,946,765	45,168	0.4%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	3,721,709	1,967,985	2,508,616	2,684,992	875,000	(1,633,616)	-65.1%
Total Expenditures/Uses	\$46,442,764	\$49,898,744	\$46,740,369	\$45,448,854	\$46,059,690	(\$680,679)	-1.5%
Excess of revenues and Other Sources Over	2,454,627	(4,366,400)	431,991	636,460	-	(431,991)	-100.0%
Change in Non-Cash Items	(750)	-	-	-	-	-	N/A
Net Increase/(Decrease) in Balance	\$2,453,876	(\$4,366,400)	\$431,991	\$636,460	-	(\$431,991)	-100.0%
Beginning Cash Balance January 1	7,561,294	10,015,170	5,651,748	5,651,748	6,002,266	350,518	6.2%
Ending Cash Balance December 31	10,015,170	5,648,771	5,651,748	6,002,266	6,002,266	350,518	6.2%
Outstanding Encumbrances	4,406,705	745,000	700,000	700,000	700,000	-	0.0%
Unencumbered Cash Balance December 31	\$5,608,465	\$4,903,771	\$4,951,748	\$5,302,266	\$5,302,266	\$350,518	7.1%
Unencumbered Cash Balance as % of Total Revenue/Resources*	11.5%	10.8%	10.5%	11.5%	11.5%		

* Restated Unencumbered Cash Balance as % of Total Revenue/Resources to reflect City Council's Budget and Financial Management Policy, R2012-6-25.

Hamilton Highlight

17Strong

The 17Strong Advisory Board, which was created in 2016, makes recommendations on actions the City can take to further engagement and trust between neighborhoods, within neighborhoods, and between the City and neighborhoods. The twelve board members are from a variety of backgrounds and Hamilton neighborhoods, and they provide leadership and support for the Micro-grant Program. Grants can be awarded for the purpose of neighborhood beautification, rehabilitation projects, and community engagement activities. In 2017 and 2018, 43 different projects throughout the neighborhoods were funded a total of over \$74,000 to host events, activities, and projects that make their neighborhoods better.

17Strong Projects	2017	2018
Number of Projects	21	22
Total Amount Awarded	\$35,000	\$39,160



Highland Park residents wanted to do a project to increase the overall kindergarten readiness of incoming students at Armondale and Edgewood. With a \$3,000 grant, they were able to compile and deliver 100 Readiness kits (pictured), as well as install 5 Little Free Libraries, and distribute 2,000 information pamphlets for families.



Highland Park also received funds for a neighborhood movie night. The whole idea around the movie night was to bring together neighbors and their children for an entertaining and fun event. With 250 neighbors attending, a food truck, bookmobile, bounce house, and a 25-foot inflatable screen showing the movie Moana, it is clear that the event was a phenomenal success. The neighbors were so impressed with the event that they applied for a second grant to recreate the movie night; this time also including a live band and portable bathroom facilities.

2019 Budget

Financial Summaries

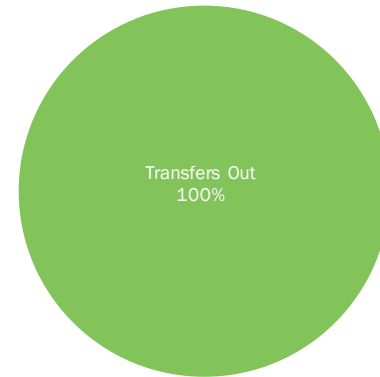
Special Revenue Funds



Central Benefits

The Central Benefits Fund is used to set aside cash reserves for any payments that may become due for unemployment compensation, retirement payouts, and the workers' compensation retrospective claims program.

2019 Adopted Expenditures



Budgetary Highlights

Between 2016 and 2018, this fund advanced a total of \$1,993,848 to the Special Assessments Fund for street resurfacing programs. The cash \$551,848 was budgeted as revenue and returned in 2017. The \$942,000 cash advance to the Special Assessments Fund in 2018 is budgeted as revenue and returned in 2019. Under Governmental Accounting Standards, this fund is considered as part of the General Fund; however the City utilizes this fund for Workers Compensation reserves.

Fund 640	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-	-	-
Recreation Fees	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
Miscellaneous Revenue	-	497,342	-	659,684	-	-	N/A
Other Financing Sources	12,883	-	-	-	-	-	N/A
Transfers In	-	551,848	-	-	942,000	942,000	N/A
Total Revenue/Resources	\$12,883	\$1,049,190	-	\$659,684	\$942,000	\$942,000	N/A
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfers Out	551,848	-	500,000	942,000	600,000	100,000	20.0%
Total Expenditures/Uses	\$551,848	-	\$500,000	\$942,000	\$600,000	\$100,000	20.0%
Net Revenue/(Expenditures)	(538,965)	1,049,190	(500,000)	(282,316)	342,000	842,000	-168.4%
Change in Non-Cash Items	-	-	-	-	-	-	-
Net Increase/(Decrease) in Balance	(\$538,965)	\$1,049,190	(\$500,000)	(\$282,316)	\$342,000	\$842,000	-168.4%
Beginning Cash Balance January 1	1,611,801	1,072,836	2,122,026	2,122,026	1,839,710	(282,316)	-13.3%
Ending Cash Balance December 31	1,072,836	2,122,026	1,622,026	1,839,710	2,181,710	559,684	34.5%
Outstanding Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash Balance December 31	\$1,072,836	\$2,122,026	\$1,622,026	\$1,839,710	\$2,181,710	\$559,684	34.5%
Unencumbered Cash Balance as % of Total Expenditures/Uses	194.4%	N/A	324.4%	195.3%	363.6%		

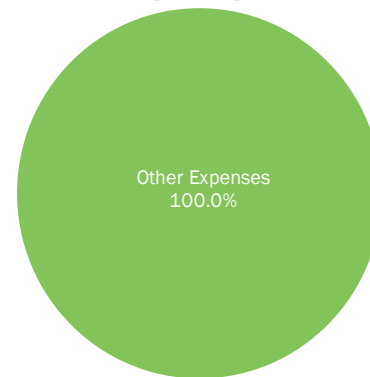
Charter Fire Force

The Charter Fire Force Fund is used to support additional fire protection within the City of Hamilton and is funded by a one-mill property tax levy.

Budgetary Highlights

The 2019 Adopted Budget does not have any changes from the 2018 Adopted Budget. The monies in this fund are reimbursed back into the General Fund as a revenue source. Consequently, budgeted expenditures equal budgeted revenues for 2018 and a positive fund balance will be maintained.

2019 Adopted Expenditures

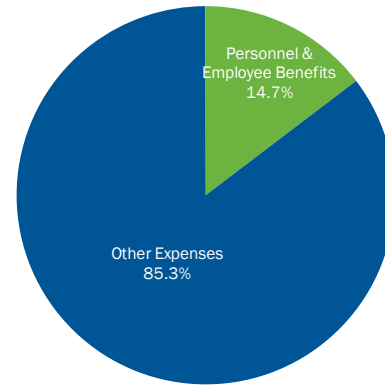


Fund 252	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted		
Revenues/Resources								
Taxes	-	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	-	N/A
Intergovernmental Revenue	759,024	752,948	755,000	756,050	755,000	0	0.0%	
Charges for Services	-	-	-	-	-	-	-	N/A
Miscellaneous Revenue	-	-	-	-	-	-	-	N/A
Other Financing Sources	-	-	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	-	-	N/A
Total Revenue/Resources	\$759,024	\$752,948	\$755,000	\$756,050	\$755,000	\$0	0.0%	
Expenditures/Uses								
Personnel & Employee Benefits	-	-	-	-	-	-	-	N/A
Other Expenses	1,003,000	745,000	755,000	600,000	755,000	0	0.0%	
Capital Improvements	-	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$1,003,000	\$745,000	\$755,000	\$600,000	\$755,000	\$0	0.0%	
Net Revenue/(Expenditures)	(243,976)	7,948	-	156,050	-	-	-	N/A
Change in Non-Cash Items	-	-	-	-	-	-	-	N/A
Net Increase/(Decrease) in Balance	(\$243,976)	\$7,948	-	\$156,050	-	-	N/A	
Beginning Cash Balance January 1	244,079	103	8,051	8,051	164,101	156,050	1,938.3%	
Ending Cash Balance December 31	103	8,051	8,051	164,101	164,101	156,050	1,938.3%	
Outstanding Encumbrances	-	-	-	-	-	-	-	N/A
Unencumbered Cash Balance December 31	\$103	\$8,051	\$8,051	\$164,101	\$164,101	\$156,050	1,938.3%	
Unencumbered Cash Balance as % of Total Expenditures/Uses	0.0%	1.1%	1.1%	27.4%	21.7%			

CDBG Funds

The various Community Development Block Grant (CDBG) Funds are used to account for grant funding received from the Community Development Block Grant Program of the U.S. Department of Housing and Urban Development (HUD). CDBG funding can be used to carry out a wide range of community development activities directed toward revitalizing neighborhoods, economic development, and providing improved community facilities and services. The City of Hamilton sets up a new fund for each grant program year to facilitate financial reporting to HUD, but the table provided here consolidates all of the CDBG funds for presentation.

2019 Adopted Expenditures



Budgetary Highlights

The City annually receives Federal grant funds under the Community Development Block Grant (CDBG) program. CDBG funding is a key component in assisting very low, low, and moderate income City residents and provides ways to eliminate slum and blighting influences in the community. CDBG is again focusing on housing, public services, public facilities/improvements, acquisition and economic development. For the fiscal year May 1, 2018 to April 30, 2019, the City has been awarded \$1,420,725 in entitlement funds and an additional \$275,500 will be budgeted to cover potential program income received throughout the federal program year.

Funds Breakdown	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted	
CDBG Revolving Loan Fund 800	56,607	4,539	200,500	(176,352)	66,852	(133,648)	-66.7%
CDBG 2011-2012 Fund	-	-	-	-	-	-	N/A
CDBG 2012-2013 Fund	-	-	-	-	-	-	N/A
CDBG 2014 Fund	338,365	-	-	-	-	-	N/A
CDBG 915 Fund	636,689	49,184	-	-	28,397	28,397	N/A
CDBG 916 Fund	728,769	347,697	-	308,577	12,802	12,802	N/A
CDBG 917 Fund	-	718,257	-	349,155	189,340	189,340	N/A
CDBG 918 Fund	-	-	1,356,353	608,159	382,867	(973,486)	-71.8%
CDBG 919 Fund	-	-	-	-	2,787,050	2,787,050	N/A
Total Expenditures	\$1,760,430	\$1,119,677	\$1,556,853	\$1,089,540	\$3,467,308	\$1,910,455	122.7%

Funds Summary	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	1,654,072	1,238,150	1,281,353	1,259,735	\$1,420,725	139,372	10.9%
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	322	5,378	75,500	6,396	150,391	74,891	99.2%
Other Financing Sources	59,782	60,285	200,000	54,623	54,273	(145,727)	-72.9%
Transfers In	56,271	-	-	-	122,036	122,036	N/A
Total Revenue/Resources	\$1,770,447	\$1,303,812	\$1,556,853	\$1,320,754	\$1,747,425	\$190,572	12.2%
Expenditures/Uses							
Personnel & Employee Benefits	224,358	234,265	271,025	226,119	508,354	237,329	87.6%
Other Expenses	1,536,072	885,412	1,285,828	863,420	2,958,054	1,672,226	130.1%
Capital Improvements	-	-	-	-	900	900	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$1,760,430	\$1,119,677	\$1,556,853	\$1,089,540	\$3,467,308	\$1,910,455	122.7%
Net Revenue/(Expenditures)	10,017	184,135	-	231,214	(1,719,883)	(1,719,883)	N/A
Change in Non-Cash Items	-	-	-	-	-	-	N/A
Net Increase/(Decrease) in Balance	\$10,017	\$184,135	-	\$231,214	(\$1,719,883)	(\$1,719,883)	N/A
Beginning Cash Balance May 1	191,174	201,191	249,456	249,456	294,415	44,958	18.0%
Ending Cash Balance April 30	201,191	249,456	249,456	294,415	294,415	44,959	18.0%
Outstanding Encumbrances	173,248	609,213	100,000	478,608	100,000	-	0.0%
Unencumbered Cash Balance April 30	\$27,943	(\$359,757)	\$149,456	(\$184,193)	\$194,415	\$44,959	30.1%
Unencumbered Cash Balance as % of Total Expenditures/Uses	1.6%	-32.1%	9.6%	-16.9%	5.6%		

Economic Budget Stabilization

The Economic Budget Stabilization Fund was created with City Council Resolution 2012-6-25. The resolution requires a transfer from the General Fund to the Economic Budget Stabilization Fund when General Fund reserves rise above 16% of General Fund Revenues.

Budgetary Highlights

Projected fund balance at the end of 2018 was \$1,704,585. In the 2019 Adopted Budget, the City will maintain the current balance and does not anticipate any activity within the fund. This will allow the General Fund to adhere to City Council's budgetary policy R2012-6-25 over the next several years.

Fund 650	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted	
Revenues/Resources							
Taxes							
Licenses & Permits	-	-	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-	-	-
Recreation Fees	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-
Total Revenue/Resources	316,023	-	878,616	1,210,607	-	(878,616)	-100.0%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Total Expenditures/Uses	-	-	-	-	-	-	-
Net Revenue/(Expenditures)	316,023	-	878,616	1,210,607	-	(878,616)	-100.0%
Change in Non-Cash Items	-	-	-	-	-	-	-
Net Increase/(Decrease) in Balance	\$316,023	-	\$878,616	\$1,210,607	-	(\$878,616)	
Beginning Cash Balance January 1	177,955	493,978	493,978	493,978	1,704,585	1,210,607	245.1%
Ending Cash Balance December 31	493,978	493,978	1,372,594	1,704,585	1,704,585	331,991	24.2%
Outstanding Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash Balance December 31	\$493,978	\$493,978	\$1,372,594	\$1,704,585	\$1,704,585	\$331,991	24.2%
Unencumbered Cash Balance as % of Total Expenditures/Uses	N/A	N/A	N/A	N/A	N/A	N/A	

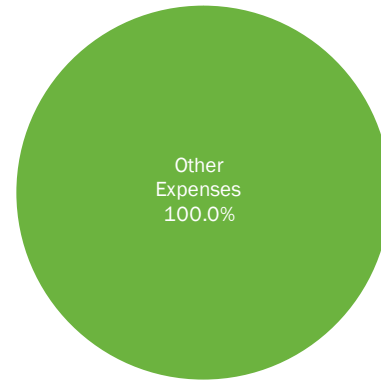
Fire EMS Levy

The Fire Emergency Medical Services (EMS) Levy Fund is used to support an additional front-line paramedic unit within the Fire Division and is funded by a one-mill property tax levy.

Budgetary Highlights

The 2019 Adopted Budget does not have any major changes from the 2018 Adopted Budget. The monies in this fund are reimbursed back into the General Fund as a revenue source. Consequently, budgeted expenditures equal budgeted revenues for 2019 and a positive fund balance will be maintained.

2019 Adopted Expenditures



Fund 253	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-	-	-
Recreation Fees	-	-	-	-	-	-	-
Intergovernmental Revenue	721,650	726,997	720,000	725,032	725,000	5,000	0.7%
Charges for Services	-	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-
Total Revenue/Resources	\$721,650	\$726,997	\$720,000	\$725,032	\$725,000	\$5,000	0.7%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	-
Other Expenses	720,000	490,000	720,000	926,144	725,000	5,000	0.7%
Capital Improvements	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Total Expenditures/Uses	\$720,000	\$490,000	\$720,000	\$926,144	\$725,000	\$5,000	0.7%
Net Revenue/(Expenditures)	1,650	236,997	-	(201,112)	-	-	-
Change in Non-Cash Items	-	-	-	-	-	-	-
Net Increase/(Decrease) in Balance	\$1,650	\$236,997	-	(\$201,112)	-	-	-
Beginning Cash Balance January 1	6,436	8,086	245,083	245,083	43,971	(201,112)	-82.1%
Ending Cash Balance December 31	8,086	245,083	245,083	43,971	43,971	(201,112)	-82.1%
Outstanding Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash Balance December 31	\$8,086	\$245,083	\$245,083	\$43,971	\$43,971	(\$201,112)	-82.1%
Unencumbered Cash Balance as % of Total Expenditures/Uses	1.1%	50.0%	34.0%	4.7%	6.1%		

Hamilton Capital Improvement

The Hamilton Capital Improvement Debt Service Fund is used to support capital acquisitions mainly for General Fund departments but is also used for capital acquisitions in other various funds excluding any Enterprise Funds. In addition, this fund can also be used to retire outstanding debt on General Obligation (GO) Bonds or Notes. The revenue source for this fund comes from 10% of income taxes, transfers from the General Fund and sales of City owned property held as an asset.

Budgetary Highlights

The 2019 Adopted budget includes an \$8,850,384 increase in revenues. This increase is attributed to:

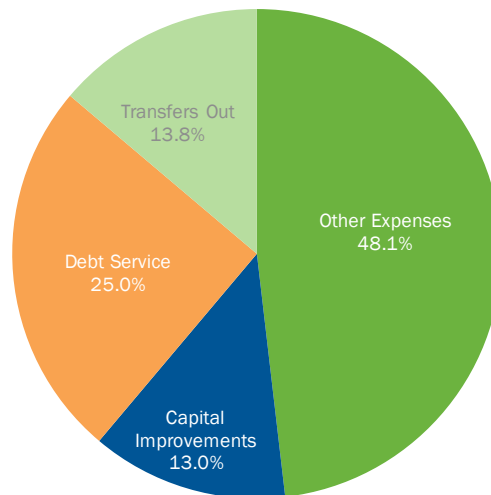
- Receipt of \$560,000 in grant revenue earmarked to improve the Beltline Trail. More information about funding for the Beltline Trail can be found in the Capital Budget section of this document on page 50.
- Proceeds from sale of notes in the amount of \$10,000,000 will be received in 2019. The City will draw from the note for the Spooky Nook project.

The 2019 Adopted Budget includes the following projects:

- Beltline Project, Phase I (\$560K from grant revenue) – \$922,000
- Police Department, Vehicle (marked and unmarked) – \$330,000
- Police Training Facility Improvements – \$20,000
- Public Works, dump truck – \$175,000

The Hamilton Capital Improvement and Debt Service Fund's 2019 Adopted Budget has a \$338,920 deficit. A watchful eye will be kept on five-year projections to make certain adequate fund balance is maintained in the future.

2019 Adopted Expenditures



Fund 215	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted	
Revenues/Resources							
Taxes	2,637,695	2,657,757	2,696,000	2,513,691	2,725,000	29,000	1.1%
Licenses & Permits	-	-	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-	-	-
Recreation Fees	-	-	-	-	-	-	-
Intergovernmental Revenue	-	56,247	718,616	11,133	560,000	(158,616)	-22.1%
Charges for Services	4,496	-	-	-	-	-	-
Miscellaneous Revenue	36,674	44,522	30,000	725,174	15,000	(15,000)	-50.0%
Other Financing Sources	1,100,000	-	250,000	550,000	10,000,000	9,750,000	3900.0%
Transfers In	1,165,034	1,443,014	755,000	614,693	-	(755,000)	-100.0%
Total Revenue/Resources	\$4,943,899	\$4,201,540	\$4,449,616	\$4,414,691	\$13,300,000	\$8,850,384	198.9%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	-
Other Expenses	1,023,843	261,698	484,000	366,144	6,734,000	6,250,000	1291.3%
Capital Improvements	1,813,481	1,981,780	2,033,247	2,816,818	1,818,000	(215,247)	-10.6%
Debt Service	15,000	58,934	-	36,625	3,500,000	3,500,000	N/A
Transfers Out	3,468,254	2,370,685	2,258,612	1,480,111	1,933,667	(324,945)	-14.4%
Total Expenditures/Uses	\$6,320,578	\$4,673,097	\$4,775,859	\$4,699,698	\$13,985,667	\$9,209,808	192.8%
Net Revenue/(Expenditures)	(1,376,679)	(471,557)	(326,243)	(285,007)	(685,667)	(359,424)	110.2%
Change in Non-Cash Items	-	-	-	-	-	-	-
Net Increase/(Decrease) in Balance	(\$1,376,679)	(\$471,557)	(\$326,243)	(\$285,007)	(\$685,667)	(\$359,424)	110.2%
Beginning Cash Balance January 1	2,829,990	1,453,311	981,754	981,754	696,747	(285,007)	-29.0%
Ending Cash Balance December 31	1,453,311	981,754	655,511	696,747	11,080	(644,431)	-98.3%
Outstanding Encumbrances	825,236	825,236	350,000	635,000	350,000	-	0.0%
Unencumbered Cash Balance December 31	\$628,075	\$156,518	\$305,511	\$61,747	(\$338,920)	(\$644,431)	-210.9%
Unencumbered Cash Balance as % of Total Expenditures/Uses	9.9%	3.3%	6.4%	1.3%	-2.4%		

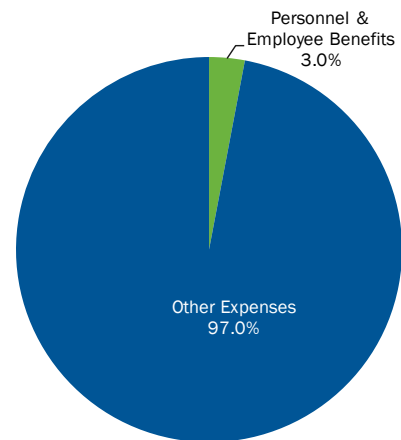
HOME Funds

The various Home Investment Partnerships (HOME) Funds are used to account for grant funding received from the Home Investment Partnerships Grant Program of the U.S. Department of Housing and Urban Development (HUD). HOME funding can be used for a wide range of activities that build, buy, and/or rehabilitate affordable housing for rent or homeownership or provide direct rental assistance to low income residents. The City of Hamilton sets up a new fund for each grant program year to facilitate financial reporting to HUD, but the table provided here consolidates all of the HOME funds for presentation purposes.

Budgetary Highlights

The City annually receives Federal grant funds under the Home Investment Partnership Program (HOME). For the fiscal year May 1, 2018 to April 30, 2019, the City has been awarded \$393,338 in entitlement funds and the City must provide a cash match amount of \$49,167 and an additional \$75,000 for Special Projects based on anticipated annual program income.

2019 Adopted Expenditures



Funds Breakdown	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted	
HOME FUND 2011	-	-	-	-	-	-	N/A
HOME FUND 2012	-	-	-	-	-	-	N/A
HOME FUND 2013	18,920	-	-	3,951	-	-	N/A
HOME FUND 2014	112,283	-	75,985	34,927	-	(75,985)	-100.0%
HOME FUND 2015	117,928	-	77,983	16,951	136,553	58,570	75.1%
HOME FUND 2016	-	424,169	57,732	89,893	271,311	213,579	369.9%
HOME FUND 2017	-	-	-	29,040	291,484	291,484	N/A
HOME FUND 2018	-	-	-	-	1,023,857	1,023,857	N/A
Total Expenditures	\$249,131	\$424,169	\$211,700	\$174,762	\$1,723,205	\$1,511,505	714.0%

Funds Summary	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted		
Revenues/Resources								
Taxes	-	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	-	N/A
Intergovernmental Revenue	225,962	317,426	292,523	174,762	393,338	100,815	34.5%	
Charges for Services	-	-	-	-	-	-	-	N/A
Miscellaneous Revenue	6,428	75,000	75,000	15,004	146,636	71,636	95.5%	
Other Financing Sources	31,550	31,743	36,566	36,566	49,167	12,601	34.5%	
Transfers In	-	-	-	-	-	-	-	N/A
Total Revenue/Resources	\$263,940	\$424,169	\$404,089	\$226,332	\$589,141	\$185,052	45.8%	
Expenditures/Uses								
Personnel & Employee Benefits	19,970	25,460	25,485	14,497	51,315	25,830	101.4%	
Other Expenses	229,161	398,709	378,604	160,265	1,671,890	1,293,286	341.6%	
Capital Improvements	-	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$249,131	\$424,169	\$404,089	\$174,762	\$1,723,205	\$1,319,116	326.4%	
Net Revenue/(Expenditures)	14,809	-	-	51,570	(1,134,064)	(1,134,064)	N/A	
Change in Non-Cash Items	-	-	-	-	-	-	-	N/A
Net Increase/(Decrease) in Balance	\$14,809	-	-	\$51,570	(\$1,134,064)	(\$1,134,064)	N/A	
Beginning Cash Balance May 1	35,925	50,734	48,905	48,905	100,475	51,570	105.5%	
Ending Cash Balance April 30	50,734	48,905	48,905	100,475	100,475	51,570	105.5%	
Outstanding Encumbrances	158,875	125,466	45,000	206,729	45,000	-	0.0%	
Unencumbered Cash Balance April 30	(\$108,141)	(\$76,561)	\$3,905	(\$106,253)	\$55,475	\$51,570	1320.7%	
Unencumbered Cash Balance as % of Total Expenditures/Uses	-43.4%	-18.0%	1.0%	-60.8%	3.2%			

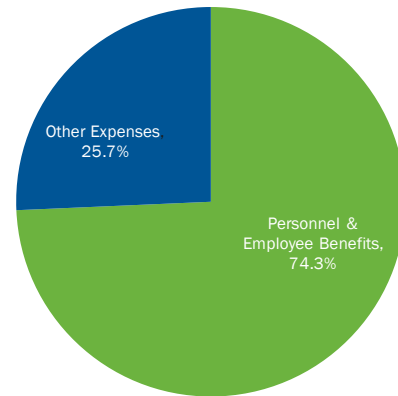
Land Reutilization

The Land Reutilization Fund accounts for revenues awarded to the City from the State of Ohio's Hardest Hit Grant Program for the purpose of demolishing, acquiring, securing, and maintaining nuisance residential properties. If eligible, the City may take ownership of these properties for the City's Land Bank, which holds properties until a strategic use of those properties is found.

Budgetary Highlights

In 2019, Intergovernmental Revenue has been budgeted at \$0, down from \$500,000 in the 2017 Adopted Budget. The City budgeted \$900,000 in the 2016 Adopted Budget, but received only \$85,000. The City will appropriate any Intergovernmental Revenue that may be received in 2019 for acquisition and demolition of blighted properties. For 2019, the only salaries budgeted here are for the Quick Strike Team, which is responsible for maintaining Land Bank properties.

2019 Adopted Expenditures

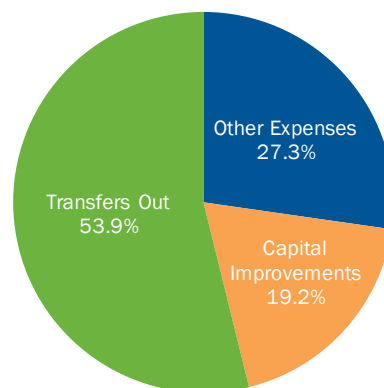


Fund 227	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-	-	-
Recreation Fees	-	-	-	-	-	-	-
Intergovernmental Revenue	85,000	-	-	-	-	-	N/A
Charges for Services	-	-	-	-	-	-	-
Miscellaneous Revenue	418	-	10,000	-	5,000	(5,000)	-50.0%
Other Financing Sources	-	-	-	-	-	-	-
Transfers In	70,000	50,000	65,000	65,000	65,000	-	-
Total Revenues/Resources	\$155,418	\$50,000	\$75,000	\$65,000	\$70,000	(\$5,000)	-6.7%
Expenditures/Uses							
Personnel & Employee Benefits	-	49,726	73,325	51,976	57,850	(15,475)	-
Other Expenses	192,254	3,058	5,000	2,275	20,000	15,000	300.0%
Capital Improvements	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Total Expenditures/Uses	\$192,254	\$52,784	\$78,325	\$54,251	\$77,850	(\$475)	-0.6%
Net Revenue/(Expenditures)	(36,836)	(2,784)	(3,325)	10,749	(7,850)	(4,525)	136.1%
Change in Non-Cash Items	-	-	-	-	-	-	-
Net Increase/(Decrease) in Balance	(\$36,836)	(\$2,784)	(\$3,325)	\$10,749	(\$7,850)	(\$4,525)	136.1%
Beginning Cash Balance January 1	62,824	25,988	23,204	23,204	33,953	10,749	46.3%
Ending Cash Balance December 31	25,988	23,204	19,879	33,953	26,103	6,224	-
Outstanding Encumbrances	1,000	500	500	500	500	-	0.0%
Unencumbered Cash Balance December 31	\$24,988	\$22,704	\$19,379	\$33,453	\$25,603	\$6,224	32.1%
Unencumbered Cash Balance as % of Total Expenditures/Uses	13.0%	43.0%	24.7%	61.7%	32.9%		

One Renaissance Center

The One Renaissance Center Fund is used to account for the revenues and expenses associated with the City-owned office tower known as One Renaissance Center. Rents paid by City departments and any other entities leasing space within the One Renaissance Center building constitute almost all revenue to this fund. Expenditures within this fund include the ongoing operating and maintenance costs of One Renaissance Center and transfers out to the Debt Service Fund for repayment of debt incurred to build the facility.

2019 Adopted Expenditures



Budgetary Highlights

The 2019 budgeted revenues will increase by \$275,000, which is up 14.3% above the 2018 Adopted Budget due to increased departmental rent following a debt refinance on the building in 2017. Also budgeted in 2019, is the \$500,000 roof repair for the building. The fund has adequate reserve balance to supply the 2019 budget.

Fund 200	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-	-	-
Recreation Fees	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-
Charges for Services	2,135,778	2,160,472	1,917,200	1,792,559	2,192,200	275,000	14.3%
Miscellaneous Revenue	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-
Total Revenue/Resources	\$2,135,778	\$2,160,472	\$1,917,200	\$1,792,559	\$2,192,200	\$275,000	14.3%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	-
Other Expenses	715,428	780,371	721,000	699,160	722,000	1,000	0.1%
Capital Improvements	20,909	-	500,000	56,412	500,000	-	0.0%
Debt Service	-	195	-	-	-	-	-
Transfers Out	1,442,100	1,542,507	1,374,133	1,303,522	1,426,000	51,867	3.8%
Total Expenditures/Uses	\$2,178,437	\$2,323,073	\$2,595,133	\$2,059,094	\$2,648,000	\$52,867	2.0%
Net Revenue/(Expenditures)	(42,659)	(162,601)	(677,933)	(266,535)	(455,800)	222,133	-32.8%
Change in Non-Cash Items	-	-	-	-	-	-	N/A
Net Increase/(Decrease) in Balance	(\$42,659)	(\$162,601)	(\$677,933)	(\$266,535)	(\$455,800)	\$222,133	-32.8%
Beginning Cash Balance January 1	1,174,290	1,131,631	969,030	969,030	702,495	(266,535)	-27.5%
Ending Cash Balance December 31	1,131,631	969,030	\$291,097	702,495	246,695	(44,402)	-15.3%
Outstanding Encumbrances	61,375	185,000	80,000	80,000	80,000	-	0.0%
Unencumbered Cash Balance December 31	\$1,070,256	\$784,030	\$211,097	\$622,495	\$166,695	(\$44,402)	-21.0%
Unencumbered Cash Balance as % of Total Expenditures/Uses	49.1%	33.7%	8.1%	30.2%	6.3%		

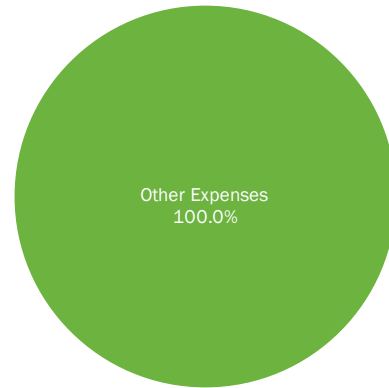
Police Levy

The Police Levy Fund is used to support additional police personnel, motor vehicles, and equipment for the Police Division and is funded by a one-mill property tax levy.

Budgetary Highlights

The 2019 Adopted Budget does not have any major changes from the 2018 Adopted Budget. The monies in this fund are reimbursed back into the General Fund as a revenue source. Consequently, budgeted expenditures equal budgeted revenues for 2019 and a positive fund balance will be maintained

2019 Adopted Expenditures



Fund 249	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-	-	-
Recreation Fees	-	-	-	-	-	-	-
Intergovernmental Revenue	721,650	726,997	720,000	725,032	725,000	5,000	0.7%
Charges for Services	-	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-
Total Revenue/Resources	\$721,650	\$726,997	\$720,000	\$725,032	\$725,000	\$5,000	0.7%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	-
Other Expenses	729,999	590,000	720,000	819,947	725,000	5,000	0.7%
Capital Improvements	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Total Expenditures/Uses	\$729,999	\$590,000	\$720,000	\$819,947	\$725,000	\$5,000	0.7%
Net Revenue/(Expenditures)	(8,350)	136,997	-	(94,915)	-	-	N/A
Change in Non-Cash Items	-	-	-	-	-	-	-
Net Increase/(Decrease) in Balance	(\$8,350)	\$136,997	-	(\$94,915)	-	-	N/A
Beginning Cash Balance January 1	10,238	1,888	138,885	138,885	43,970	(94,915)	-68.3%
Ending Cash Balance December 31	1,888	138,885	138,885	43,970	43,970	(94,915)	-68.3%
Outstanding Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash Balance December 31	\$1,888	\$138,885	\$138,885	\$43,970	\$43,970	(\$94,915)	68.3%
Unencumbered Cash Balance as % of Total Expenditures/Uses	0.3%	23.5%	19.3%	5.4%	6.1%		

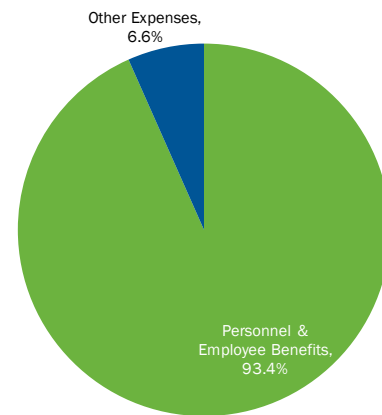
Probation Services

This fund accounts for revenue from probation fees used to offset Probation Officers' salaries & benefits along with paying for other miscellaneous expenses associated with Probation Services.

Budgetary Highlights

The Probation Services Fund has retained a healthy fund balance over the years, resulting in the decision to end transfers in to support Probation Services in 2019. The fee for drug testing is expected to decrease slightly. This fund is self-supporting.

2019 Adopted Expenditures

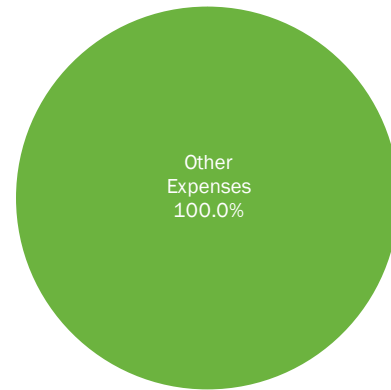


Fund 238	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Fines and Forfeits	201,987	167,098	173,200	152,963	171,200	(2,000)	
Recreation Fees	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	N/A
Charges for Services	-	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-	N/A
Other Financing Sources	-	-	-	-	-	-	-
Transfers In	50,000	-	-	-	-	-	-
Total Revenue/Resources	\$251,987	\$167,098	\$173,200	\$152,963	\$171,200	(\$2,000)	-1.2%
Expenditures/Uses							
Personnel & Employee Benefits	239,823	229,638	235,098	178,055	179,876	(55,222)	
Other Expenses	7,318	3,950	12,800	1,768	12,800	-	0.0%
Capital Improvements	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Total Expenditures/Uses	\$247,141	\$233,588	\$247,898	\$179,823	\$192,676	(\$55,222)	-22.3%
Net Revenue/(Expenditures)	4,846	(66,490)	(74,698)	(26,860)	(21,476)	53,222	-71.2%
Change in Non-Cash Items	-	-	-	-	-	-	-
Net Increase/(Decrease) in Balance	\$4,846	(\$66,490)	(\$74,698)	(\$26,860)	(\$21,476)	\$53,222	-71.2%
Beginning Cash Balance January 1	155,546	160,392	93,902	93,902	67,042	(26,860)	-28.6%
Ending Cash Balance December 31	160,392	93,902	19,204	67,042	45,566	26,362	
Outstanding Encumbrances	341	3,042	3,000	1,375	1,000	(2,000)	-66.7%
Unencumbered Cash Balance December 31	\$160,051	\$90,860	\$16,204	\$65,667	\$44,566	\$28,362	175.0%
Unencumbered Cash Balance as % of Total Expenditures/Uses	64.8%	38.9%	6.5%	36.5%	23.1%		

Public Safety/Health Income Tax

The Public Safety/Health Income Tax Fund is used to support designated public health and public safety expenditures and is supported by 12.5% of the City's income tax collections.

2019 Adopted Expenditures



Budgetary Highlights

The 2019 Adopted budgeted is projecting a slight increase to budgeted income tax revenue. All revenue will be reimbursed back to the General Fund.

Fund 210	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted	
Revenues/Resources							
Taxes	3,297,119	3,322,196	3,370,000	3,142,222	3,405,000	35,000	1.0%
Licenses & Permits	-	-	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-	-	-
Recreation Fees	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-
Total Revenue/Resources	\$3,297,119	\$3,322,196	\$3,370,000	\$3,142,222	\$3,405,000	\$35,000	1.0%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	-
Other Expenses	3,504,075	3,354,151	3,371,450	3,014,917	3,405,000	33,550	1.0%
Capital Improvements	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Total Expenditures/Uses	\$3,504,075	\$3,354,151	\$3,371,450	\$3,014,917	\$3,405,000	\$33,550	1.0%
Net Revenue/(Expenditures)	(206,956)	(31,955)	(1,450)	127,305	-	1,450	-100.0%
Change in Non-Cash Items	-	-	-	-	-	-	-
Net Increase/(Decrease) in Balance	(\$206,956)	(\$31,955)	(\$1,450)	\$127,305	-	\$1,450	-100.0%
Beginning Cash Balance January 1	358,239	151,283	119,328	119,328	246,633	127,305	106.7%
Ending Cash Balance December 31	151,283	119,328	117,878	246,633	246,633	128,755	
Outstanding Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash Balance December 31	\$151,283	\$119,328	\$117,878	\$246,633	\$246,633	\$128,755	
Unencumbered Cash Balance as % of Total Expenditures/Uses	4.3%	3.6%	3.5%	8.2%	7.2%		

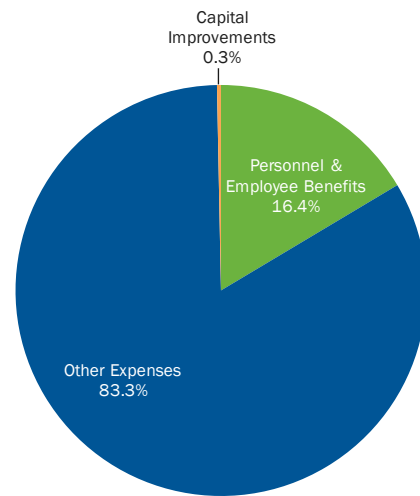
Refuse

The Refuse Fund obtains its revenue from the monthly refuse fees collected from City homeowners and businesses for refuse and recycling services. The major portions of these services are contracted out by the City to a third party and approximately 75% of the fees collected are used to pay for this contract. The remaining 25% is used to fund internal refuse collection.

Budgetary Highlights

The 2019 Adopted Budget includes a 2% increase in refuse rates. The rate was increased in 2017 to support Refuse operations and the Quick Strike Team. The City's refuse/recycle contract with Rumpke expires in 2019. The City is actively considering options that offer value-add services to the citizens of Hamilton.

2019 Adopted Expenditures



Fund 280	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-	-	-
Recreation Fees	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-
Charges for Services	4,008,746	4,430,170	4,462,000	4,519,049	4,564,000	102,000	2.3%
Miscellaneous Revenue	3,549	831	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-
Total Revenue/Resources	\$4,012,294	\$4,431,001	\$4,462,000	\$4,519,049	\$4,564,000	\$102,000	2.3%
Expenditures/Uses							
Personnel & Employee Benefits	586,945	454,015	547,727	599,120	795,601	247,874	45.3%
Other Expenses	3,753,678	3,695,540	3,936,430	3,791,634	4,030,295	93,865	2.4%
Capital Improvements	-	-	-	-	15,000	15,000	-
Debt Service	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Total Expenditures/Uses	\$4,340,623	\$4,149,555	\$4,484,157	\$4,390,754	\$4,840,896	\$356,739	8.0%
Net Revenue/(Expenditures)	(328,329)	\$281,446	(22,157)	128,295	(276,896)	(254,739)	1149.7%
Change in Non-Cash Items	(53,549)	(66,298)	-	-	-	-	-
Net Increase/(Decrease) in Balance	(\$381,878)	\$215,148	(\$22,157)	\$128,295	(\$276,896)	(\$254,739)	1149.7%
Beginning Cash Balance January 1	1,788,351	1,406,473	1,621,621	1,621,621	1,749,916	128,295	7.9%
Ending Cash Balance December 31	1,406,473	\$1,621,621	1,599,464	1,749,916	1,473,020	(126,444)	-7.9%
Outstanding Encumbrances	11,590	62,039	60,000	60,000	60,000	-	0.0%
Unencumbered Cash Balance December 31	\$1,394,883	\$1,559,582	\$1,539,464	\$1,689,916	\$1,413,020	(\$126,444)	-8.2%
Unencumbered Cash Balance as % of Total Expenditures/Uses	32.1%	37.6%	34.3%	38.5%	29.2%		

Stormwater Management

The Stormwater Management Fund is used to account for planning, construction, operation, and maintenance of the City's various stormwater management devices and infrastructure. Revenues consist of storm water fees based on the impervious area of an Equivalent Residential Unit (ERU).

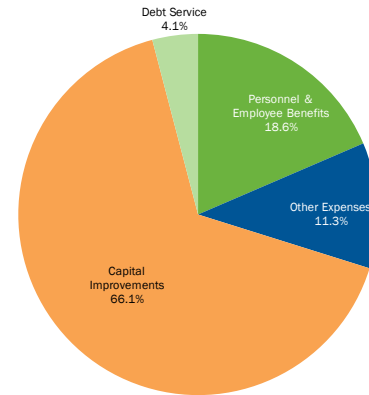
- Emergency storm sewer repairs -- \$250,000
- Tabor Lane drainage project -- \$250,000
- Stormwater Master Plan -- \$60,000

Budgetary Highlights

Revenues increase for the 2019 Adopted Budget by \$762,709, or 20.8%, due to note issuance of \$1.85 million. In 2019, \$1.68 million is budgeted for the following:

- Sports Complex -- \$1,500,000
- 2019 Concrete Repair and Resurfacing Program -- \$300,000

2019 Adopted Expenditures



Fund 279	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-	-	-
Recreation Fees	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-
Charges for Services	2,155,403	2,155,401	2,150,000	2,150,250	2,562,709	412,709	19.2%
Miscellaneous Revenue	13,260	19,739	20,000	18,768	20,000	-	0.0%
Other Financing Sources	1,577,174	1,373,689	1,500,000	201,154	1,850,000	350,000	23.3%
Transfers In	6,905	7,984	-	-	-	-	N/A
Total RevenueS/Resources	\$3,752,742	\$3,556,813	\$3,670,000	\$2,370,172	\$4,432,709	\$762,709	20.8%
Expenditures/Uses							
Personnel & Employee Benefits	734,718	841,356	799,421	874,911	785,639	(13,782)	-1.7%
Other Expenses	527,943	453,908	586,880	519,423	476,600	(110,280)	-18.8%
Capital Improvements	2,470,473	2,815,631	3,105,000	1,250,058	2,797,300	(307,700)	-9.9%
Debt Service	-	-	-	-	173,600	173,600	N/A
Transfers Out	-	-	-	-	-	-	-
Total Expenditures/Uses	\$3,733,134	\$4,110,895	\$4,491,301	\$2,644,392	\$4,233,139	(\$258,162)	-5.7%
Net Revenue/(Expenditures)	19,608	(\$554,082)	(821,301)	(274,220)	199,570	1,020,871	124.3%
Change in Non-Cash Items	(11,991)	(4,834)	-	-	-	-	N/A
Net Increase/(Decrease) in Balance	\$7,617	(\$558,916)	(\$821,301)	(\$274,220)	\$199,570	\$1,020,871	-124.3%
Beginning Cash Balance January 1	1,898,722	1,906,339	1,347,423	1,347,423	1,073,203	(274,220)	-20.4%
Ending Cash Balance December 31	1,906,339	\$1,347,423	526,122	1,073,203	1,272,773	746,651	141.9%
Outstanding Encumbrances	499,567	1,241,680	1,241,000	400,000	400,000	(841,000)	-67.8%
Unencumbered Cash Balance December 31	\$1,406,771	\$105,743	(\$714,878)	\$673,203	\$872,773	\$1,587,651	-222.1%
Unencumbered Cash Balance as % of Total Expenditures/Uses	37.7%	2.6%	-15.9%	25.5%	20.6%		

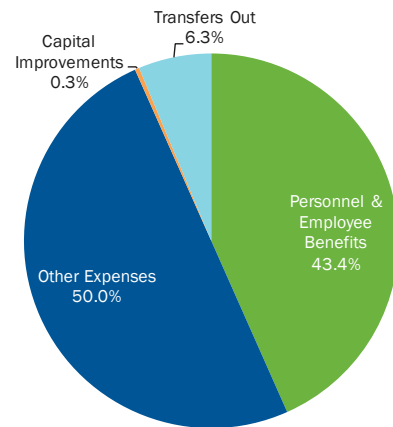
Street Maintenance

The Street Maintenance Fund receives its revenues from the gasoline tax that is levied and controlled by the State of Ohio along with the City's municipal motor vehicle license tax of \$20 per vehicle registration from owners who reside within the city limits. These revenues support local street construction, maintenance, and repair.

Budgetary Highlights

Budgeted revenues decreased by \$30,500, approximately 1.00%, due largely to a decrease in reimbursement revenue. Expenditures increased by \$82,665, or 2.7% due to an increase in salaries and benefits for the Quick Strike Team. Water-filled Barriers have been budgeted at \$12,000 in this fund to proactively add safety features for City events.

2019 Adopted Expenditures



Fund 281	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	-
Licenses & Permits	390,349	389,854	370,000	392,121	391,000	21,000	5.7%
Fines and Forfeits	-	-	-	-	-	-	-
Recreation Fees	-	-	-	-	-	-	-
Intergovernmental Revenue	3,223,460	2,579,567	2,381,000	2,296,579	2,460,000	79,000	3.3%
Charges for Services	2,671	3,293	-	-	-	-	-
Miscellaneous Revenue	41,116	195,337	313,500	172,286	183,000	(130,500)	-41.6%
Other Financing Sources	-	-	-	-	-	-	-
Transfers In	27,226	29,304	-	-	-	-	N/A
Total Revenue/Resources	\$3,684,821	\$3,197,355	\$3,064,500	\$2,860,986	\$3,034,000	(\$30,500)	-1.0%
Expenditures/Uses							
Personnel & Employee Benefits	1,321,575	1,318,384	1,304,681	1,227,577	1,377,146	72,465	5.6%
Other Expenses	1,286,227	1,297,159	1,577,400	1,487,153	1,587,600	10,200	0.6%
Capital Improvements	-	10,857	12,000	9,619	12,000	-	0.0%
Debt Service	-	-	-	-	-	-	-
Transfers Out	1,012,723	310,000	200,000	-	200,000	-	0.0%
Total Expenditures/Uses	\$3,620,525	\$2,936,400	\$3,094,081	\$2,724,349	\$3,176,746	\$82,665	2.7%
Net Revenue/(Expenditures)	64,296	260,955	(29,581)	136,637	(142,746)	(113,165)	382.6%
Change in Non-Cash Items	-	-	-	-	-	-	-
Net Increase/(Decrease) in Balance	\$64,296	\$260,955	(\$29,581)	\$136,637	(\$142,746)	(\$113,165)	382.6%
Beginning Cash Balance January 1	236,148	300,444	561,399	561,399	698,036	136,637	24.3%
Ending Cash Balance December 31	300,444	561,399	531,818	698,036	555,290	23,472	4.4%
Outstanding Encumbrances	42,450	120,106	75,000	75,000	75,000	-	0.0%
Unencumbered Cash Balance December 31	\$257,995	\$441,293	\$456,818	\$623,036	\$480,290	\$23,472	5.1%
Unencumbered Cash Balance as % of Total Expenditures/Uses	7.1%	15.0%	14.8%	22.9%	15.1%		

Other Funds

Special Revenue Funds with Adopted Budget Expenditures <\$250,000

Special revenue funds with 2019 Budget expenditures of less than \$250,000 include the following types of funds. The historical and adopted expenditures for these funds are included in the table on the following page. The 2019 Budget amount for each fund is balanced within the available resources of that fund.

Convention & Visitors Bureau Fund

This fund is used to account for the Hotel/Motel Tax levied on guests staying at a hotel or motel within the City. Of the amount collected, 50% is distributed to the Butler County Convention & Visitors Bureau and 50% is distributed to the City as General Fund revenue.

Dispute Resolution Process Fund

This fund obtains its revenues from certain fees imposed by the Hamilton Municipal Court on civil cases and is used for dispute resolution activities performed by the Court.

Drug Law Enforcement Trust Fund

This fund is used to account for revenue from fines related to drug offenses and to account for fund expenditures which must be used for drug law enforcement purposes.

DUI Enforcement & Education Trust Fund

This fund is used to account for revenue from fines related to Operating a Motor Vehicle Impaired (OVI) offenses and to account for fund expenditures which must be used for OVI law enforcement purposes.

Firemen's Pension Fund

This fund is used to account for the property taxes levied for the purpose of making partial payment of the City's current and accrued liability for disability and pension related to sworn Fire Division employees. The monies collected in this fund are reimbursed back to the general fund as a revenue source.

Hamilton Municipal Court Capital Improvement Fund

This fund obtains its revenue from certain fees imposed by the Hamilton Municipal Court on cases and is used for various capital improvement needs related to the court.

Hamilton Municipal Court Security Projects Fund

This fund obtains its revenue from certain fees imposed by the Hamilton Municipal Court on cases and is used to offset the court's costs for special security services that are periodically needed.

Hamilton Municipal Court Special Projects Fund

This fund obtains its revenue from certain fees imposed by the Hamilton Municipal Court on cases and is used to offset the court's costs associated with mental health evaluations for individuals with cases before the court.

Immunization Action Plan Grant

This fund is used to account for funding received from the Immunization Action Plan Grant from Federal public health program funding passed through the State of Ohio. The goal of the Immunization Action Plan program is to achieve and maintain 90% vaccination coverage levels for universally recommended vaccines among children less than 24 months of age.

Indigent Drivers Alcohol Treatment Fund

This special revenue fund was created by Ohio Revised Code Section 4511.19 to help educate OVI offenders.

Justice Assistance Grant Fund

This fund is used to account for grant funding received from the U.S. Department of Justice's Justice Assistance Grant (JAG) Program. The JAG Program provides states, tribes, and local governments with critical funding necessary to support a range of program areas including law enforcement, prosecution and courts, crime prevention and education, corrections and community corrections, drug treatment and enforcement, planning, evaluation, technology improvement, and crime victim and witness initiatives.

Kathryn Weiland Trust Income Fund

This special revenue fund is used for the Health Department's nursing budget.

Law Enforcement Trust Fund

This fund is used to account for revenue from seized and forfeited vehicles and to account for fund expenditures which must be used for law enforcement purposes.

Police Pension Fund

This fund is used to account for the property taxes levied for the purpose of making partial payment of the City's current and accrued liability for disability and pension related to sworn Police Division employees. The monies collected in this fund are reimbursed back to the general fund as a revenue source.

Public Safety Special Projects Fund

This fund is used to account for revenue from SWAT participation fees, SWAT training courses conducted, and external training courses conducted by the Hamilton Police Division's training section.

Rounding Up Utility Account Fund

Proceeds from the fund support EmPower Hamilton.

Funds Under \$250K	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted	
Convention & Visitors Bureau Fund 283	99,383	94,956	95,000	101,842	100,000	5,000	5.3%
Dispute Resolution Process Fund 221	4,889	4,064	5,700	4,510	5,705	5	0.1%
Drug Law Enforcement Trust Fund 240	48,738	24,972	44,000	24,352	40,000	(4,000)	-9.1%
DUI Enforcement & Education Trust Fund 241	3,513	3,490	3,000	467	4,500	1,500	50.0%
Firemen's Pension Fund 250	224,999	190,000	230,000	261,990	240,000	10,000	4.3%
Hamilton Municipal Court Capital Improvement Fund 212	69,938	68,605	103,220	71,621	86,000	(17,220)	-16.7%
Hamilton Municipal Court Security Projects Fund 207	-	69,000	70,000	70,000	70,000	-	0.0%
Hamilton Municipal Court Special Projects Fund 208	18,225	24,325	29,250	14,000	29,250	-	0.0%
Immunization Action Plan Grant Fund 260	63,222	262,418	43,438	18,986	40,000	(3,438)	-7.9%
Indigent Drivers Alcohol Treatment Fund 242	-	11,480	11,480	11,480	11,480	-	0.0%
Justice Assistance Grant Fund 225	39,413	29,334	28,195	-	28,195	-	0.0%
Kathryn Weiland Trust Income Fund 261	390	-	510	-	510	-	0.0%
Law Enforcement Trust Fund 231	20,788	37,731	26,600	9,113	23,600	(3,000)	-11.3%
Police Pension Fund 246	232,057	190,000	230,000	271,028	240,000	10,000	4.3%
Public Safety Special Projects Fund 235	40,454	37,656	61,000	63,259	66,000	5,000	8.2%
Rounding Up Utility Account Fund 211	1,607	4,303	5,500	5,500	6,000	500	9.1%
Total Expenditures	\$867,615	\$1,052,334	\$986,893	\$928,148	\$991,240	\$4,347	0.4%

Other Funds Cont.

Special Revenue Funds Not Budgeted for 2019

Special revenue funds that are not appropriated in the 2019 Budget but did incur expenditures in 2016 and 2017, and/or have expenditure budgets for 2019 are included in this category. These funds are included in the table that follows.

Emergency Medical Services Grant Fund

This fund is used to account for grant funding obtained for the purchase of paramedic supplies.

MITIE Aggregation/Verification Fund 213

This fund is used to account for payments made in lieu of taxes distributed by the County Treasurer for improvements exempt from taxation due to location within a Tax Increment Financing (TIF) District or a Residential Incentive District (RID). These funds are then transferred to various capital improvement accounts to implement capital improvement within these areas.

Safety Seat Belt Grant Fund 233

A small grant fund used to account for funds put toward teaching elementary school children the importance of wearing a seatbelt.

Street & Parks Beautification Fund 270

This small special revenue fund is used infrequently for special street & parks beautification projects.

Funds Not Budgeted	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted
Emergency Medical Services Grant Fund 251	2,500	2,500	-	-	-	-
MITIE Aggregation/Verification Fund Fund 213	-	-	-	-	-	-
Safety Seat Belt Grant Fund 233	-	-	-	-	-	-
Street & Parks Beautification Fund 270	-	-	-	-	-	-
Total Expenditures	\$2,500	\$2,500	-	-	-	-

2019 Budget

Financial Summaries

Capital Projects Funds



Hamilton Highlight

Downtown Redevelopment

The City of Hamilton has been working closely with Spooky Nook Sports to build an indoor sports and event center at the former Champion Paper Mill site on the west side of the Great Miami River. This project officially broke ground on October 25, 2018, kicking off a two-year, \$150 million redevelopment project that is expected to bring massive economic benefits to the entire region. Spooky Nook Champion Mill will be the second largest convention center space in the Tri-State area and the largest indoor sports complex in North America.

Spooky Nook's Pennsylvania location welcomed more than one million visitors in 2017 alone and, according to a report by Tourism Economics, this traffic brought an additional \$39 million in off-site spending to the surrounding business community. Similar results are expected for its Hamilton location. In addition to the youth sports and event center, Spooky Nook Champion Mill will include two hotels including a boutique hotel, restaurants, gym, sports medicine facility, and more.



Clean Ohio Grant Program

The Clean Ohio Grant Program Fund is used to account for monies received from the Ohio Department of Development for the clean-up and remediation of several sites such as the former Mosler Company at 1400 South Erie Highway and Niles Tool Works Site.

Budgetary Highlights

Cash balance was expensed in 2018. No revenues or expenditures have been budgeted for 2019.

Fund 310	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted
Revenues/Resources						
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-	-
Recreation Fees	-	-	-	-	-	-
Intergovernmental Revenue	124,000	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Total Revenue/Resources	\$124,000	-	-	-	-	-
Expenditures/Uses						
Personnel & Employee Benefits	-	-	-	-	-	-
Other Expenses	116,650	-	-	7,350	-	-
Capital Improvements	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures/Uses	\$116,650	-	-	\$7,350	-	-
Net Revenue/(Expenditures)	7,350	-	-	(7,350)	-	-
Change in Non-Cash Items	-	-	-	-	-	-
Net Increase/(Decrease) in Balance	\$7,350	-	-	(\$7,350)	-	-
Beginning Cash Balance January 1	-	7,350	7,350	7,350	(0)	(7,350) -100.0%
Ending Cash Balance December 31	7,350	7,350	7,350	(0)	(0)	(7,350) -100.0%
Outstanding Encumbrances	-	-	-	-	-	-
Unencumbered Cash Balance December 31	\$7,350	\$7,350	\$7,350	-	-	(\$7,350) -100.0%
Unencumbered Cash Balance as % of Total Expenditures/Uses	6.30%	N/A	N/A	-0.01%	N/A	

Infrastructure Renewal Program

The Infrastructure Renewal Program Fund is used to finance professional services and construction contracts related to capital projects managed by the Engineering Department. Sources of revenue include Residential Incentive Districts (RID), Tax Increment Financing Districts (TIF), kWh tax component for streets, Permissive License Plate Tax, and local/state/federal grants.

Budgetary Highlights

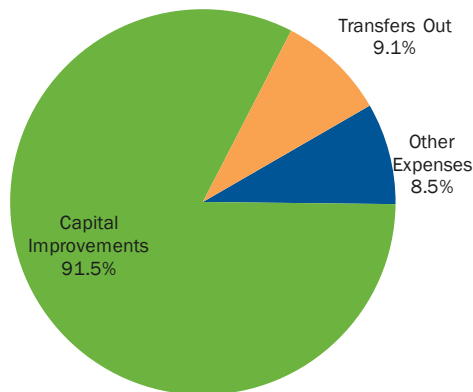
The 2019 Adopted Budget includes various revenue sources for Fund 311. The Fund is anticipating external funding: \$1.20 million in ODOT Grant revenue earmarked for the Main/Millville/Eaton project and \$50,000 from part of the IRS BAB Subsidy. Other funding sources are from Transfers-in that total \$1.34 million, of which \$775,000 will be transferred in from the General Fund's 1/3 Kilowatt Hour Tax.

The top capital projects budgeted for 2019 with these funds include:

- \$100,000 for street accessibility ramps (City paving)
- \$115,000 for engineering costs for the Main/Cereal/Haldimand intersection project
- \$150,000 for Main Street resurfacing project
- \$175,000 for Symmes Road paving project (partnership with City of Fairfield)
- \$400,000 for Annual Concrete Repair and Resurfacing project
- \$1.2 million for Main/Millville/Eaton project (ODOT grant)

More about the projects budgeted for Fund 311 in 2019 can be found in the Capital Budget section of this document on page 50.

2019 Adopted Expenditures



Fund 311	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-	-	-
Recreation Fees	-	-	-	-	-	-	-
Intergovernmental Revenue	2,162,118	1,744,779	2,682,694	1,248,237	1,250,000	(1,432,694)	-53.4%
Charges for Services	-	-	-	-	-	-	-
Miscellaneous Revenue	967,123	22,555	-	139,481	-	-	N/A
Other Financing Sources	1,000,000	1,000,000	1,550,000	650,000	-	(1,550,000)	-100.0%
Transfers In	2,958,678	1,432,368	1,702,045	1,147,321	1,344,790	(357,255)	-21.0%
Total Revenue/Resources	\$7,087,919	\$4,199,702	\$5,934,739	\$3,185,039	\$2,594,790	(\$3,339,949)	-56.3%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	-
Other Expenses	211,936	220,699	220,819	220,772	221,000	181	0.1%
Capital Improvements	5,891,613	4,781,675	5,485,194	2,542,406	2,140,000	(3,345,194)	-61.0%
Debt Service	-	-	-	-	-	-	-
Transfers Out	238,250	252,726	225,235	213,544	236,000	10,765	4.8%
Total Expenditures/Uses	\$6,341,799	\$5,255,100	\$5,931,248	\$2,976,722	\$2,597,000	(\$3,334,248)	-56.2%
Net Revenue/(Expenditures)	746,120	(1,055,398)	3,491	208,317	(2,210)	(5,701)	163.3%
Change in Non-Cash Items	-	-	-	-	-	-	-
Net Increase/(Decrease) in Balance	\$746,120	(\$1,055,398)	\$3,491	\$208,317	(\$2,210)	(\$5,701)	-163.3%
Beginning Cash Balance January 1	951,884	1,698,004	642,606	642,606	850,923	208,317	32.4%
Ending Cash Balance December 31	1,698,004	642,606	646,097	850,923	848,713	202,616	31.4%
Outstanding Encumbrances	1,533,655	522,834	520,000	520,000	520,000	-	0.0%
Unencumbered Cash Balance December 31	\$164,349	\$119,772	\$126,097	\$330,923	\$328,713	\$202,616	160.7%
Unencumbered Cash Balance as % of Total Expenditures/Uses	2.59%	2.28%	2.13%	11.12%	12.66%		

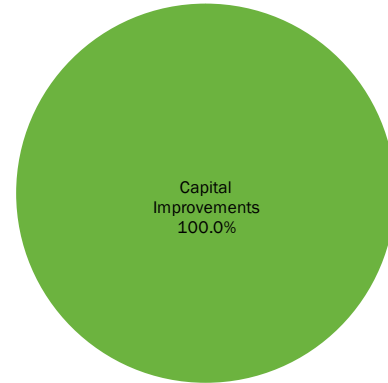
Issue II Project

The Issue II Fund accounts for an annual grant received from the Ohio Public Works Commission. Monies in this fund are used to finance the Annual Concrete Repair and Resurfacing Program.

Budgetary Highlights

For 2019, the adopted budget for the Annual Concrete Repair and Resurfacing Program is \$1.15 million.

2019 Adopted Expenditures



Fund 307	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-	-	-
Recreation Fees	-	-	-	-	-	-	-
Intergovernmental Revenue	666,749	1,259,734	1,000,000	985,546	1,150,000	150,000	15.0%
Charges for Services	-	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-
Total Revenue/Resources	\$666,749	\$1,259,734	\$1,000,000	\$985,546	\$1,150,000	\$150,000	15.0%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-	-
Capital Improvements	666,749	1,259,734	1,000,000	985,546	1,150,000	150,000	15.0%
Debt Service	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Total Expenditures/Uses	\$666,749	\$1,259,734	\$1,000,000	\$985,546	\$1,150,000	\$150,000	15.0%
Net Revenue/(Expenditures)	-	-	-	-	-	-	-
Change in Non-Cash Items	-	-	-	-	-	-	-
Net Increase/(Decrease) in Balance	-	-	-	-	-	-	-
Beginning Cash Balance January 1	-	-	-	-	-	-	-
Ending Cash Balance December 31	-	-	-	-	-	-	-
Outstanding Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash Balance December 31	-	-	-	-	-	-	-
Unencumbered Cash Balance as % of Total Expenditures/Uses	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Parking Capital Improvement Fund

The Parking Capital Fund accounts for revenues and expenditures associated with capital expenditures for improvement of City-owned parking facilities.

Budgetary Highlights

The Capital Parking (Fund 551) has no capital revenues and expenditures for the 2019 Budget as the McDulin Garage Restoration project was completed in 2017.

Fund 551	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-	-	-
Recreation Fees	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	1,620,000	-	-	-	-	-	-
Total Revenue/Resources	\$1,620,000	-	-	-	-	-	-
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-	-
Capital Improvements	1,076,704	510,313	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	-
Transfers Out	-	32,983	-	-	-	-	-
Total Expenditures/Uses	\$1,076,704	\$543,296	-	-	-	-	-
Net Revenue/(Expenditures)	543,296	(543,296)	-	-	-	-	-
Change in Non-Cash Items	-	-	-	-	-	-	-
Net Increase/(Decrease) in Balance	\$543,296	(\$543,296)	-	-	-	-	-
Beginning Cash Balance January 1	-	543,296	-	-	-	-	0.0%
Ending Cash Balance December 31	543,296	-	-	-	-	-	0.0%
Outstanding Encumbrances	339,445	-	-	-	-	-	-
Unencumbered Cash Balance December 31	\$203,851	\$00	\$00	\$00	\$00	-	0.0%
Unencumbered Cash Balance as % of Total Expenditures/Uses	18.9%	0.0%	N/A	N/A	N/A	-	-

Special Assessments

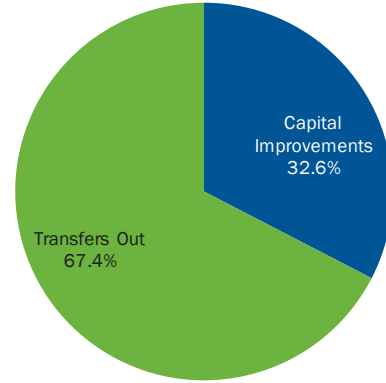
The Special Assessments Fund is used to support the construction of concrete curbs, sidewalks, gutters, and drive approaches on properties which adjoin streets resurfaced as part of the Annual Concrete Repair and Resurfacing Program.

Revenue is generated from payments made by property owners assessed for concrete work performed by City contractors. Expenses occur during construction performed by City contractors. The Special Assessments Fund is budgeted to pay contractors until the assessments reimburse this fund. Final assessments against abutting properties cannot be determined until projects are completed and final concrete quantities are measured. Final assessment notices are then mailed and revenue begins to reimburse the City for the expenses. Unpaid assessments are certified to Butler County and are collected over five years.

Budgetary Highlights

This fund will receive \$2.02 million in revenue from special assessment revenue, a cash advance from Fund 640 (Central Benefits Fund), and debt proceeds to fund the Annual Concrete Repair and Resurfacing Program.

2019 Adopted Expenditures



Fund 301	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted	
Revenues/Resources							
Taxes							-
Licenses & Permits	-	-	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-	-	-
Recreation Fees	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-	-
Other Financing Sources	452,534	1,363,651	505,000	613,096	2,021,000	1,516,000	300.2%
Transfers In	551,848	-	500,000	942,000	600,000	100,000	20.0%
Total Revenue/Resources	\$1,004,382	\$1,363,651	\$1,005,000	\$1,555,096	\$2,621,000	\$1,616,000	160.8%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	-
Other Expenses	-	-	-	5,909	-	-	-
Capital Improvements	499,837	723,844	600,000	934,261	600,000	-	0.0%
Debt Service	-	10,092	-	-	-	-	N/A
Transfers Out	274,814	754,899	403,768	390,839	1,241,000	837,232	207.4%
Total Expenditures/Uses	\$774,651	\$1,488,835	\$1,003,768	\$1,331,009	\$1,841,000	\$837,232	83.4%
Net Revenue/(Expenditures)	229,731	(125,184)	1,232	224,087	780,000	778,768	63211.7%
Change in Non-Cash Items	-	-	-	-	-	-	N/A
Net Increase/(Decrease) in Balance	\$229,731	(\$125,184)	\$1,232	\$224,087	\$780,000	\$778,768	63211.7%
Beginning Cash Balance January 1	360,138	589,869	464,685	464,685	688,772	224,087	48.2%
Ending Cash Balance December 31	589,869	464,685	465,917	688,772	1,468,772	1,002,855	215.2%
Outstanding Encumbrances	420,650	317,538	315,000	315,000	315,000		
Unencumbered Cash Balance December 31	\$169,219	\$147,147	\$150,917	\$373,772	\$1,153,772	\$1,002,855	664.5%
Unencumbered Cash Balance as % of Total Expenditures/Uses	21.84%	9.88%	15.04%	28.08%	62.67%		

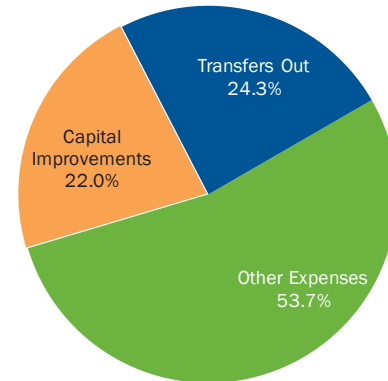
TIF and RID Funds

The Tax Increment Financing (TIF)/Residential Incentive District (RID) Funds are used to account for revenues and expenditures related to the TIF/RID districts. Transactions support improvements that directly benefit subject properties as defined in City ordinances and project agreements.

Budgetary Highlights

At the end of 2017, the Butler County, Ohio Auditor performed a countywide triennial update on property values based on sales from 2014-2016. The triennial update in 2017 indicated that the real estate market improved across the county as unemployment rates decreased and the economy continues to improve. Adopted revenue and expenditures for 2019 match the estimated updated numbers for 2017.

2019 Adopted Expenditures



Funds Breakdown	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted	
Lowes MITIE TCSD Fund	105,501	102,324	104,000	77,921	100,000	(4,000)	-3.8%
Walmart MITIE HCSD Fund	187,282	187,155	188,000	194,570	180,000	(8,000)	-4.3%
Matandy Steel MPITIE Fund	68,237	50,141	51,000	48,383	50,000	(1,000)	-2.0%
Robinson Schwenn MPITIE Fund	4,128	4,535	4,600	3,132	4,600	-	0.0%
RIDS-MPITIE Citywide District	397,859	412,024	400,500	405,258	410,000	9,500	2.4%
RIDS-MPITIE North District	20,732	21,438	21,500	33,762	43,000	21,500	100.0%
RIDS-MPITIE South District	37,183	36,440	36,500	35,776	40,000	3,500	9.6%
Quality Publishing MPITIE Fund	15,904	10,680	10,700	10,306	10,700	-	0.0%
Shoppes at Hamilton MPITIE Fund	142,867	143,930	144,000	139,252	144,000	-	0.0%
Historic Developers MPITIE Fund	32,138	28,366	28,500	13,686	43,000	14,500	50.9%
Tippman Properties MPITIE Fund	2,677	3,822	3,900	3,687	3,900	-	0.0%
Neturen Manufacturing TIF Fund	60,865	61,333	61,400	59,183	60,000	(1,400)	-2.3%
Champion Mill Sports Complex Fund	457,364	1,906,551	-	17,140	1,103,000	1,103,000	N/A
Mixed Use Development SODA Fund	12,147	887,315	100,000	1,074,337	78,000	(22,000)	-22.0%
Total Expenditures	\$1,544,886	\$3,856,054	\$1,154,600	\$2,116,393	\$2,270,200	\$1,115,600	96.6%

TIF and RID Funds Cont.

Funds Summary	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted	
Revenues/Resources							
Taxes	1,039,138	1,062,191	1,059,100	1,045,198	1,089,200	30,100	2.8%
Licenses & Permits	-	-	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-	-	-
Recreation Fees	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
Miscellaneous Revenue	-	1,000	-	-	-	-	-
Other Financing Sources	1,000,000	3,500,000	-	1,250,000	-	-	-
Transfers In	100,000	-	100,000	9,479	181,000	81,000	-
Total Revenue/Resources	\$2,139,138	\$4,563,191	\$1,159,100	\$2,304,677	\$1,270,200	\$111,100	9.6%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	-
Other Expenses	694,744	1,331,529	694,555	867,358	1,219,410	524,855	75.6%
Capital Improvements	457,364	2,160,949	-	1,081,998	500,000	500,000	-
Debt Service	-	-	-	-	-	-	-
Transfers Out	392,778	363,575	460,045	351,870	550,790	90,745	19.7%
Total Expenditures/Uses	\$1,544,886	\$3,856,053	\$1,154,600	\$2,301,226	\$2,270,200	\$1,115,600	96.6%
Net Revenue/(Expenditures)	594,252	707,138	4,500	3,451	(1,000,000)	(1,004,500)	-22322.2%
Change in Non-Cash Items	-	-	-	-	-	-	-
Net Increase/(Decrease) in Balance	\$594,252	\$707,138	\$4,500	\$3,451	(\$1,000,000)	(\$1,004,500)	22322.2%
Beginning Cash Balance January 1	37,495	631,747	1,338,885	1,338,885	1,342,336	3,451	0.3%
Ending Cash Balance December 31	631,747	1,338,885	1,343,385	1,342,336	342,336	(1,001,049)	-74.5%
Outstanding Encumbrances	87,853	1,075,037	-	-	-	-	-
Unencumbered Cash Balance December 31	\$543,894	\$263,848	\$1,343,385	\$1,342,336	\$342,336	(\$1,001,049)	74.5%
Unencumbered Cash Balance as % of Total Expenditures/Uses	35.2%	6.8%	116.35%	58.33%	15.08%		

2019 Budget

Financial Summaries

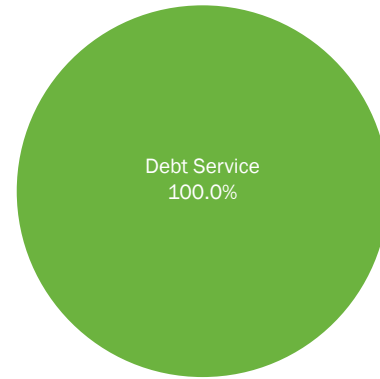
Debt Service Fund



Debt Service

Debt Service Funds are used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special assessment levies when the government is obligated in some manner for payment. The City of Hamilton has one Debt Service Fund.

2019 Adopted Expenditures



Budgetary Highlights

The 2.7% decrease in revenue for the 2019 Adopted Budget is due to debt retirement occurring in 2018. As a result, fewer funds will be transferred into the Debt Service or Sinking Fund.

Fund 775	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-	-	-
Recreation Fees	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-	N/A
Other Financing Sources	-	32,691,417	-	13,600,000	-	-	-
Transfers In	4,507,216	4,216,573	3,831,874	3,321,470	3,729,000	(102,874)	-2.7%
Total Revenue/Resources	\$4,507,216	\$36,907,990	\$3,831,874	\$16,921,470	\$3,729,000	(\$102,874)	-2.7%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-	-
Debt Service	4,507,216	36,902,734	3,831,874	16,921,281	3,729,000	(102,874)	-2.7%
Transfers Out	-	-	-	-	-	-	-
Total Expenditures/Uses	\$4,507,216	\$36,902,734	\$3,831,874	\$16,921,281	\$3,729,000	(\$102,874)	-2.7%
Net Revenue/(Expenditures)	-	5,256	-	189	-	-	N/A
Change in Non-Cash Items	-	-	-	-	-	-	-
Net Increase/(Decrease) in Balance	-	\$5,256	-	\$189	-	-	N/A
Beginning Cash Balance January 1	-	-	5,256	5,256	5,445	189	3.6%
Ending Cash Balance December 31	-	5,256	5,256	5,445	5,445	189	3.6%
Outstanding Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash Balance December 31	\$00	\$5,256	\$5,256	\$5,445	\$5,445	\$189	3.6%
Unencumbered Cash Balance as % of Total Expenditures/Uses	0.0%	0.0%	0.1%	0.0%	0.1%		

2019 Budget

Financial Summaries

Enterprise Funds

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis are financed and/or recovered primarily through user charges. The following pages explore each of the four Utility Systems in more detail, reviewing sales revenues, sales growth, expenditure trends and capital project plans. Additionally, information about the Parking and Golf Funds, also enterprise funds, is provided. Each of the four Utility Systems are self sustained through user charges. While the Golf and Parking Funds are not currently self sustaining, the costs associated with providing goods or services to the public on a continuing basis are financed or recovered primarily through user charges. Per this GFOA criteria describing enterprise funds, they are included here in the Enterprise Fund section of this budget document and are intended to reach self sustaining status.

City of Hamilton
BUTLER COUNTY OHIO



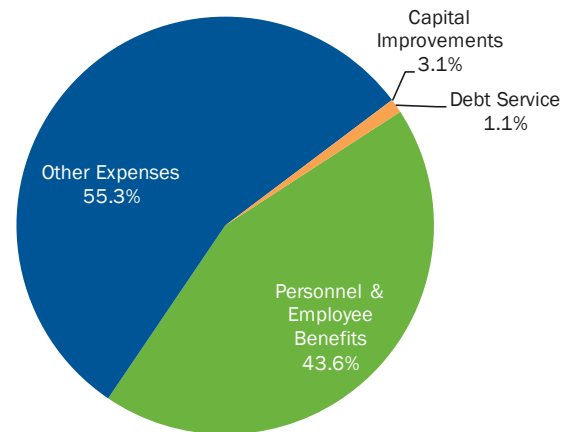
Golf Fund

The Golf Course Fund accounts for all revenues and expenditures for the Twin Run and Potter's Park municipal golf courses. Primary sources of revenue for the golf courses include green fees, golf cart rentals, and concessions.

Budgetary Highlights

Golf revenues for 2019 are budgeted 5.1% lower than the 2018 Adopted Budget. Actual 2018 revenues were approximately \$300K below 2017 actual because the department received proceeds from issued debt in 2017. Other factors contributing to reduced revenues are reduced revenue from green fees and other revenues. Revenues are conservatively budgeted for to account for weather events that may deter golfing activities.

2019 Adopted Expenditures



Fund 560	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-	-	-
Recreation Fees	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-
Charges for Services	1,051,014	1,084,829	1,167,350	1,053,604	1,106,600	(60,750)	-5.2%
Miscellaneous Revenue	9,875	12,911	5,990	8,391	6,700	710	11.9%
Other Financing Sources	-	177,888	-	-	-	-	-
Transfers In	98,436	97,270	12,667	11,340	12,667	-	0.0%
Total Revenue/Resources	\$1,159,325	\$1,372,898	\$1,186,007	\$1,073,335	\$1,125,967	(\$60,040)	-5.1%
Expenditures/Uses							
Personnel & Employee Benefits	468,716	503,155	513,021	518,596	503,062	(9,959)	-1.9%
Other Expenses	609,215	581,735	653,360	583,527	636,880	(16,480)	-2.5%
Capital Improvements	17,250	113,921	37,000	90,743	-	(37,000)	-100.0%
Debt Service	96,958	104,021	12,667	11,340	12,667	-	0.0%
Transfers Out	-	-	-	-	-	-	-
Total Expenditures/Uses	\$1,192,139	\$1,302,832	\$1,216,048	\$1,204,206	\$1,152,609	(\$63,439)	-5.2%
Net Revenue/(Expenditures)	(32,814)	70,066	(30,041)	(130,871)	(26,642)	3,399	11.3%
Change in Non-Cash Items	-	-	-	-	-	-	-
Net Increase/(Decrease) in Balance	(\$32,814)	\$70,066	(\$30,041)	(\$130,871)	(\$26,642)	\$3,399	11.3%
Beginning Cash Balance January 1	323,254	290,440	360,506	360,506	229,635	(130,871)	-36.3%
Ending Cash Balance December 31	290,440	360,506	330,465	229,635	202,993	(127,472)	-38.6%
Outstanding Encumbrances	23,946	81,951	75,000	75,000	75,000	-	0.0%
Unencumbered Cash Balance December 31	\$266,494	\$278,555	\$255,465	\$154,635	\$127,993	(\$127,472)	49.9%
Unencumbered Cash Balance as % of Total Expenditures/Uses	22.4%	21.4%	21.0%	12.8%	11.1%		

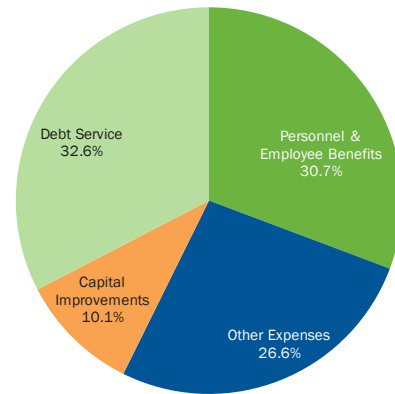
Parking Fund

The Parking Fund accounts for revenues and expenditures associated with the operation of City-owned parking facilities.

Budgetary Highlights

Revenues for 2019 are budgeted 27.3% higher than budgeted revenues for 2018. The City expanded parking in 2018 for development purposes and will see increased revenues of \$25,000. The fund is unable to fully support its operations as Fund 215 will transfer in approximately \$153,000 for debt service.

2019 Adopted Expenditures

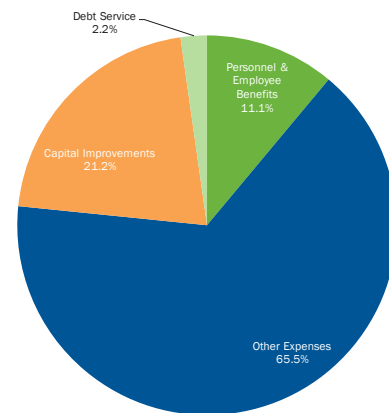


Fund 550	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-	-	-
Recreation Fees	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-
Charges for Services	320,414	285,476	309,000	285,951	317,000	8,000	2.6%
Miscellaneous Revenue	15,382	13,962	12,000	6,300	9,000	(3,000)	-25.0%
Other Financing Sources	-	-	-	-	-	-	-
Transfers In	52,970	90,298	55,207	55,206	153,000	97,793	177.1%
Total Revenue/Resources	\$388,766	\$389,736	\$376,207	\$347,457	\$479,000	\$102,793	27.3%
Expenditures/Uses							
Personnel & Employee Benefits	134,509	136,872	141,289	88,571	167,711	26,422	18.7%
Other Expenses	141,243	153,688	171,421	149,752	145,130	(26,291)	-15.3%
Capital Improvements	14,409	30	-	29,247	55,000	55,000	
Debt Service	52,244	56,344	55,207	55,206	178,000	122,793	222.4%
Transfers Out	120,000	-	-	-	-	-	-
Total Expenditures/Uses	\$462,405	\$346,934	\$367,917	\$322,776	\$545,841	\$177,924	48.4%
Net Revenue/(Expenditures)	(73,639)	42,802	8,290	24,681	(66,841)	(75,131)	-906.3%
Change in Non-Cash Items	(50)	-	-	-	-	-	-
Net Increase/(Decrease) in Balance	(\$73,689)	\$42,802	\$8,290	\$24,681	(\$66,841)	(\$75,131)	-906.3%
Beginning Cash Balance January 1	158,152	84,463	127,265	127,265	151,946	24,681	19.4%
Ending Cash Balance December 31	84,463	127,265	135,555	151,946	85,105	(50,450)	-37.2%
Outstanding Encumbrances	4,492	37,543	5,000	10,000	5,000	-	
Unencumbered Cash Balance December 31	\$79,971	\$89,722	\$130,555	\$141,946	\$80,105	(\$50,450)	-38.6%
Unencumbered Cash Balance as % of Total Expenditures/Uses	17.3%	25.9%	35.5%	44.0%	14.7%		

Electric Utility Funds

The assorted Electric Utility Funds are used to account for the various revenues and expenses related to operating the City's Electric Utility. The City of Hamilton has individual Electric Utility funds to account for the revenues and costs associated with certain activities such as primary utility operations, debt repayment, and capital improvements. However, the table provided here consolidates all of the Electric Utility Funds for presentation purposes. Please note that any interfund transfers between the City's various Electric Utility funds have been removed within this presentation due to the net zero impact of those items in the consolidated presentation format.

2019 Adopted Expenditures



Funds Summary	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted	
Revenues/Resources							
Taxes	2,403,875	2,313,888	2,516,000	2,453,070	2,413,000	(103,000)	-4.1%
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	310,719	310,875	310,000	311,385	310,000	-	0.0%
Charges for Services	66,292,288	70,603,131	76,634,868	79,580,771	80,654,579	4,019,711	5.2%
Miscellaneous Revenue	139,395,289	1,288,201	983,200	1,007,253	1,118,400	135,200	13.8%
Other Financing Sources	-	13,858,871	-	27,307,909	15,500,000	15,500,000	N/A
Transfers In	28,341	26,275	-	-	-	-	N/A
Total Revenue/Resources	208,430,512	88,401,240	80,444,068	110,660,389	99,995,979	19,551,911	24.3%
Expenditures/Uses							
Personnel & Employee Benefits	9,428,002	10,808,890	11,699,797	10,576,747	12,158,318	458,521	3.9%
Other Expenses	58,724,872	67,973,520	69,938,786	67,869,758	71,956,644	2,017,858	2.9%
Capital Improvements	6,764,122	8,631,430	7,567,286	9,881,215	23,229,233	15,661,947	207.0%
Debt Service	106,481,421	16,341,630	2,482,000	16,731,707	2,460,000	(22,000)	-0.9%
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	181,398,418	103,755,469	91,687,869	105,059,427	109,804,195	18,116,326	19.8%
Net Revenue/(Expenditures)	27,032,094	(15,354,228)	(11,243,801)	5,600,961	(9,808,216)	1,435,585	-12.8%
Change in Non-Cash Items	(234,367)	(448,886)	19,801,266	2,956,503	-	(19,801,266)	-100.0%
Net Increase/(Decrease) in Balance	26,797,727	(15,803,114)	8,557,465	8,557,465	(9,808,216)	(18,365,681)	-214.6%
Beginning Cash Balance January 1	18,947,922	45,745,649	29,942,535	29,942,535	38,500,000	8,557,465	28.6%
Ending Cash Balance December 31	45,745,649	29,942,535	38,500,000	38,500,000	28,691,784	(9,808,216)	-25.5%
Outstanding Encumbrances	4,521,615	4,212,204	4,000,000	4,000,000	4,000,000	-	0.0%
Unencumbered Cash Balance December 31	41,224,034	25,730,331	34,500,000	34,500,000	24,691,784	(9,808,216)	-28.4%
Unencumbered Cash Balance as % of Total Expenditures/Uses	22.7%	24.8%	37.6%	32.8%	22.5%		

Budgetary Highlights

Revenues projected in the 2019 Budget for the Electric Utility Funds are estimated to increase 24.3% overall. The largest driver in this increase is a \$15.5 million proceed from a bond issuance that will be used to make major improvements to the electric utility system. The City also projects an increase of \$4,019,711 or 5.2% in charges for services revenue, which includes sales to customers and reimbursement revenue from American Municipal Power, Inc. (AMP) for the Greenup and Meldahl Hydroelectric Plants. Sales to customers revenue is projected to increase 2.0% overall due to adjustments in the Power Cost Adjustment (PCA) to reflect increases in power supply costs to the City and an increase in sales to customer revenue to project average summer and winter sales.

The Electric System begins its 5-Year Rate Plan in 2019 and will continue through 2023. The plan increases sales to electric rates by 2% each year, or approximately \$0.29 per month for residents. Rate increases will fund \$6.0 million in annual capital by 2023. Additionally, the City's net 51.4% net share of capital improvements at Greenup is budgeted, where in 2018 the gross capital expenditures were included and there will be reimbursement revenue from AMP for their 48.6% share, or \$1.01 million.

The 2019 adopted expenditures in the Electric Utility Funds are expected to increase 19.4% or \$18.1 million compared to the 2018 Adopted Budget. The main drivers in the increase are in the other expenses and capital improvement classifications. Other expenses are expected to be 2.9% higher partially due a \$7.6 million increase for the Electric System Reserve.

Capital improvements in 2019 are anticipated to be a \$15.7 million higher than the 2018 Adopted Budget amount due to projects budgeted in 2019 to significantly improve the city's electric systems.

Capital Improvement projects in the 2019 Adopted Budget include:

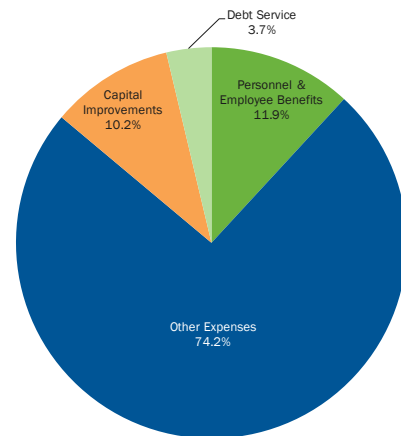
- Production Improvements
 - Engineering for the Peaking Plant
 - Horseshoe Dam repair
 - Sports Complex at Champion Mill
 - Substation land and equipment
- Greenup Hydroelectric Plant Improvements
 - Downstream gates upgrade
 - Facility Stel Integrity Inspections
 - Generator Brakes upgrade
 - Greenup Hydroelectric Plant Improvements
 - Project Management
 - Replacement of the Trash Rake
 - Security system upgrade
- Distribution Improvements
 - Electric station equipment
 - Electric vehicle charging stations
 - Gardner Ridge Extension
 - Hamilton Enterprise Park Upgrades
 - Hanover facility improvements
 - LED street light conversions
 - LED traffic signals
 - Marcum Park Area undergrounding project
 - Meter replacements
 - Pole replacements
 - SCADA & Relay upgrades
 - Transformer replacements
 - Transformer vault top replacements

Funds Breakdown	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted	
Utility Fund	163,796,373	85,678,440	77,180,213	88,155,437	72,025,271	(5,154,942)	-6.7%
Construction Fund	418,339	20,000	-	246,896	15,500,000	15,500,000	N/A
Meldahl Hydro Fund	1,908,499	2,131,176	1,933,120	2,312,843	2,044,691	111,571	5.8%
Capital Improvement Fund	6,253,587	8,761,200	7,642,536	9,694,358	7,774,233	131,697	1.7%
Rate Stabilization Fund	-	-	-	-	-	-	N/A
System Reserve Fund	6,551,037	4,681,895	2,450,000	2,100,000	10,000,000	7,550,000	308.2%
Bond Service Fund	2,470,584	2,482,759	2,482,000	2,549,893	2,460,000	(22,000)	-0.9%
Total Expenditures	181,398,418	103,755,469	91,687,869	105,059,427	109,804,195	18,116,326	19.8%

Natural Gas Utility Funds

The assorted Natural Gas Utility Funds are used to account for the various revenues and expenses related to operating the City's Natural Gas Utility. The City of Hamilton has individual Gas Utility Funds to account for the revenues and costs associated with certain activities such as primary utility operations, debt repayment, and capital improvements. However, the table provided here consolidates all of the Gas Utility Funds for presentation purposes. Please note that any inter-fund transfers between the City's various Natural Gas Utility Funds have been removed within this presentation due to the net zero impact of those items to the consolidated presentation format.

2019 Adopted Expenditures



Funds Summary	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-	-	-
Recreation Fees	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-
Charges for Services	18,663,907	18,038,969	18,329,389	20,647,952	20,729,500	2,400,111	13.1%
Miscellaneous Revenue	81,906	95,872	69,293	123,794	62,700	(6,593)	-9.5%
Other Financing Sources	-	5,840,000	1,000,000	1,720,000	-	(1,000,000)	-100.0%
Transfers In	9,128	12,659	-	-	-	-	N/A
Total Revenue/Resources	18,754,942	23,987,501	19,398,682	22,491,746	20,792,200	1,393,518	7.2%
Expenditures/Uses							
Personnel & Employee Benefits	2,009,656	2,097,024	2,536,333	2,232,915	2,473,069	(63,264)	-2.5%
Other Expenses	15,228,717	15,298,474	15,228,371	17,138,937	15,478,340	249,969	1.6%
Capital Improvements	1,282,732	1,728,881	2,322,500	1,943,572	2,125,000	(197,500)	-8.5%
Debt Service	432,925	4,805,346	653,671	674,194	775,000	121,329	18.6%
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	18,954,030	23,929,724	20,740,875	21,989,618	20,851,409	110,534	0.5%
Net Revenue/(Expenditures)	5,993,490	5,480,417	6,075,911	6,075,911	7,400,000	1,324,089	21.8%
Change in Non-Cash Items	5,480,417	6,075,911	7,400,000	7,400,000	5,700,000	(1,700,000)	-23.0%
Net Increase/(Decrease) in Balance	1,314,133	973,484	1,650,000	1,650,000	600,000	(1,050,000)	-63.6%
Beginning Cash Balance January 1	4,166,284	5,102,427	5,750,000	5,750,000	5,100,000	(650,000)	-11.3%
Ending Cash Balance December 31	22.0%	21.3%	27.7%	26.1%	24.5%		
Outstanding Encumbrances	645,636	1,314,133	600,000	975,000	600,000	-	0.0%
Unencumbered Cash Balance December 31	\$5,347,854	\$4,166,284	\$4,900,000	\$5,125,000	\$4,200,000	(\$700,000)	-14.3%
Unencumbered Cash Balance as % of Total Expenditures/Uses	23.1%	22.0%	16.7%	21.4%	20.2%		

Budgetary Highlights

Revenues are projected to increase in the 2019 Adopted Budget 7.2% compared to the 2018 Adopted Budget. The primary driver in this increase is a 13.1% or \$2.4 million projected increase in sales to customers revenue. This change will better reflect actual gas rates charged in 2019 based on the costs the City will pay for the natural gas it purchases and distributes to its customers. The City entered into a new gas supply contract in 2018 which fixed the price of the gas for five years eliminating the impact higher natural gas prices during the colder months. Sales to customers for usage will increase 20.4% or \$2.8 million due to rate increases that will amount to approximately \$1.94 per month for residents. This increase will enable the Natural Gas Utility to properly fund its operations, capital, and debt service needs. The last base rate increase occurred in 2003 for usage charges and 2007 for customer charges.

Expenditures are expected to remain relatively flat at 0.5% or \$110,534 in the 2019 Adopted Budget compared to the 2018 Adopted Budget for the Natural Gas Utility Funds. Expenditures are projected to remain flat due to a 8.5% decrease capital improvements and a 2.5% decrease in personnel and benefits. Other expenditures will increase 8.5% or \$1.4 million due to a 2.8% increase in fuel costs and a 31.7% increase in supplies.

Capital improvement projects in the 2018 Adopted Budget include:

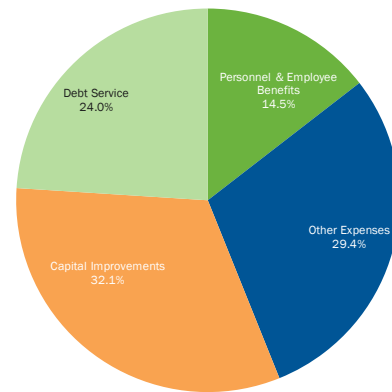
- Distribution Improvements
 - Enterprise Park Loop
 - Meter and valve replacements
 - Regulator Pits/Stations improvements
 - SCADA improvements
 - Sports Complex
 - Substation land and equipment
 - Taft Place main replacement
 - Testing of transmission system

Funds Breakdown	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted	
Utility Fund	17,145,822	21,867,002	17,689,454	19,290,620	17,906,409	216,955	1.2%
Construction Fund	-	843,150	1,900,000	1,153,329	150,000	(1,750,000)	-92.1%
Capital Improvement Fund	1,375,283	1,035,500	497,750	891,998	2,020,000	1,522,250	305.8%
Rate Stabilization Fund	-	-	-	-	-	-	N/A
System Reserve Fund	-	-	-	-	-	-	N/A
Bond Service Fund	432,925	184,071	653,671	653,671	775,000	121,329	18.6%
Total Expenditures	18,954,030	23,929,724	20,740,875	21,989,618	20,851,409	110,534	0.5%

Wastewater Utility Funds

The assorted Wastewater Utility Funds are used to account for the various revenues and expenses related to operating the City's Wastewater/Water Reclamation Utility. The City of Hamilton has individual Wastewater Utility Funds to account for the revenues and costs associated with certain activities such as primary utility operations, debt repayment, and capital improvements. However, the table provided here consolidates all of the Wastewater Utility Funds for presentation purposes. Please note that any inter-fund transfers between the City's various Wastewater Utility Funds have been removed within this presentation due to the net zero impact of those items to the consolidated presentation format.

2019 Adopted Expenditures



Funds Summary	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-	-	-
Recreation Fees	-	-	-	-	-	-	-
Intergovernmental Revenue	240,014	240,141	240,000	240,529	240,000	-	0.0%
Charges for Services	12,276,705	12,365,836	13,100,000	12,492,151	13,112,000	12,000	0.1%
Miscellaneous Revenue	188,885	213,105	196,000	233,183	194,300	(1,700)	-0.9%
Other Financing Sources	14,245,376	25,940,020	-	26,708,064	-	-	N/A
Transfers In	10,912	12,303	-	-	-	-	N/A
Total Revenue/Resources	26,961,891	38,771,405	13,536,000	39,673,926	13,546,300	10,300	0.1%
Expenditures/Uses							
Personnel & Employee Benefits	2,112,184	2,325,285	2,573,353	2,292,103	2,448,537	(124,816)	-4.9%
Other Expenses	4,803,654	5,172,969	4,873,500	4,842,382	4,954,340	80,840	1.7%
Capital Improvements	10,167,202	2,450,655	2,466,187	912,806	5,414,011	2,947,824	119.5%
Debt Service	15,935,281	31,711,115	4,224,000	29,440,075	4,044,120	(179,880)	-4.3%
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	33,018,320	41,660,024	14,137,040	37,487,365	16,861,008	2,723,968	19.3%
Net Revenue/(Expenditures)	(6,056,429)	(2,888,619)	(601,040)	2,186,561	(3,314,708)	(2,713,668)	451.5%
Change in Non-Cash Items	21,550	2,085,380	3,343,025	555,424	-	(3,343,025)	-100.0%
Net Increase/(Decrease) in Balance	(6,034,879)	(803,239)	2,741,985	2,741,985	(3,314,708)	(6,056,693)	-220.9%
Beginning Cash Balance January 1	21,996,132	15,961,253	15,158,015	15,158,015	17,900,000	2,741,985	18.1%
Ending Cash Balance December 31	15,961,253	15,158,015	17,900,000	17,900,000	14,585,292	(3,314,708)	-18.5%
Outstanding Encumbrances	1,958,477	700,825	900,000	900,000	1,000,000	100,000	11.1%
Unencumbered Cash Balance December 31	14,002,776	14,457,190	17,000,000	17,000,000	13,585,292	(3,414,708)	-20.1%
Unencumbered Cash Balance as % of Total Expenditures/Uses	42.4%	34.7%	120.3%	45.3%	80.6%		

Budgetary Highlights

Revenues are projected to remain flat at 0.1% or \$10,300 in the Wastewater Utility Funds in the 2019 Adopted Budget compared to the 2018 Adopted Budget. Sales to customers will increase 3% or \$1.00/month for the average residential customer in 2019. Step 4 of the 5-year rate plan will be implemented on July 1, 2019 and by the end of year 5 rates will fully support the \$3.0 million needed annually for the system's capital improvements.

Expenditures in the 2019 Adopted Budget for the Wastewater Utility Funds are anticipated to increase over 19.3% or \$2.7 million compared to the 2018 Adopted Budget due primarily to capital expenditures. Personnel and benefit costs are projected to decrease 4.9% or \$124,816 in 2019 due to cost increases such as health care and wage rates included in recently negotiated collective bargaining agreements.

Capital improvement projects in the 2019 Adopted Budget include:

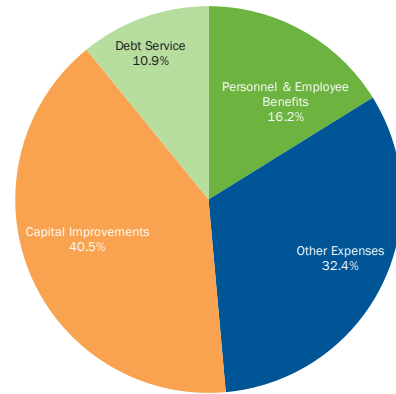
- Maintenance of Sanitary Improvements
 - Corwin Avenue sewer replacement
 - Force and Gravity sewer replacements
 - Manholes
 - Sewer lateral repairs/renewals
- Productions Improvements
 - New London plant engineering
 - Roof replacement for Mix Building
 - (2) Sodium Bisulfite pumps
 - Sludge Aeration tank
 - Chlorine Mixer 20HP
 - WIMMS System
 - Other pumping equipment

Funds Breakdown	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted	
Utility Fund	17,845,070	35,067,811	7,538,603	33,138,303	7,546,997	8,394	0.1%
Construction Fund	7,901,477	377,210	-	136,912	541,000	541,000	N/A
Capital Improvement Fund	2,469,318	2,223,215	2,541,437	877,648	4,918,011	2,376,574	93.5%
Rate Stabilization Fund	-	-	-	-	-	-	-
System Reserve Fund	-	-	-	-	-	-	-
Bond Service Fund	4,802,455	3,991,788	4,057,000	3,334,502	3,855,000	(202,000)	-5.0%
Total Expenditures	33,018,320	41,660,024	14,137,040	37,487,365	16,861,008	2,723,968	19.3%

Water Utility Funds

The assorted Water Utility Funds are used to account for the various revenues and expenses related to operating the City's Water Utility. The City of Hamilton has individual Water Utility Funds to account for the revenues and costs associated with certain activities such as primary utility operations, debt repayment, and capital improvements. However, the table provided here consolidates all of the Water Utility Funds for presentation purposes. Please note that any inter-fund transfers between the City's various Water Utility Funds have been removed within this presentation due to the net zero impact of those items to the consolidated presentation format.

2019 Adopted Expenditures



Funds Summary	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-	-	-
Recreation Fees	-	-	-	-	-	-	-
Intergovernmental Revenue	192,514	192,561	192,000	192,928	192,000	-	0.0%
Charges for Services	13,170,457	13,105,938	13,941,688	13,788,046	14,270,200	328,512	2.4%
Miscellaneous Revenue	220,212	253,985	216,211	229,390	202,900	(13,311)	-6.2%
Other Financing Sources	586,681	7,294,734	6,899,763	11,195,981	6,542,500	(357,263)	-5.2%
Transfers In	17,839	20,433	-	-	-	-	-
Total Revenue/Resources	14,187,704	20,867,650	21,249,662	25,406,345	21,207,600	(42,062)	-0.2%
Expenditures/Uses							
Personnel & Employee Benefits	2,704,993	3,134,834	3,292,039	3,239,468	3,516,362	224,323	6.8%
Other Expenses	7,351,670	7,485,089	7,425,400	6,451,266	7,051,940	(373,460)	-5.0%
Capital Improvements	3,367,904	4,173,519	8,221,763	4,918,824	8,820,608	598,845	7.3%
Debt Service	2,064,721	8,072,060	2,162,110	8,315,933	2,367,000	204,890	9.5%
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	15,489,288	22,865,503	21,101,312	22,925,491	21,755,910	654,598	3.1%
Net Revenue/(Expenditures)	(1,301,585)	(1,997,852)	148,350	2,480,853	(548,310)	(696,660)	-469.6%
Change in Non-Cash Items	(212,323)	(41,359)	2,556,326	223,822	-	(2,556,326)	-100.0%
Net Increase/(Decrease) in Balance	(1,513,907)	(2,039,212)	2,704,676	2,704,676	(548,310)	(3,252,986)	-120.3%
Beginning Cash Balance January 1	11,538,443	10,024,536	7,985,324	7,985,324	10,690,000	2,704,676	33.9%
Ending Cash Balance December 31	10,024,536	7,985,324	10,690,000	10,690,000	10,141,690	(548,310)	-5.1%
Outstanding Encumbrances	2,152,327	1,183,377	1,500,000	1,500,000	1,500,000	-	0.0%
Unencumbered Cash Balance December 31	7,872,209	6,801,947	9,190,000	9,190,000	8,641,690	(548,310)	-6.0%
Unencumbered Cash Balance as % of Total Expenditures/Uses	50.8%	29.7%	43.6%	40.1%	39.7%		

Budgetary Highlights

Revenues in the Water Utility Funds are projected to decrease 0.2% for the 2019 Adopted Budget over the 2018 Adopted Budget amount due to a 5.2% or \$357,263 decrease in loan financings. Sales to customers are expected to increase approximately 2.4% over the 2018 Adopted Budget levels due to implementing step 5 out of the 5-year rate plan, which is expected to cost customers about \$1.37 per month.

Expenditures in the Water Utility Funds presented in the 2019 Adopted Budget are expected to increase around 3.1% or \$654,598 compared to the 2018 Adopted Budget. The main driver would be an increase in the capital improvement program in 2019 for the replacement of water mains. Capital expenditures are projected to increase 7.3% or \$598,845 in the 2019 Adopted Budget due to distribution improvements throughout the City in 2019. Personnel and benefits costs are projected to increase 6.8% or \$224,323 in 2019 to help support the capital improvement plan.

Capital improvement projects in the 2019 Adopted Budget include:

- Production Improvements
 - Cathodic Protection Clarifier
 - Headgates Elevated Tank Painting
 - HVAC System improvements
 - Lime Lagoons Paving
 - Rebuild/Paint solids contact basin
 - Roofing repair/replacement
 - Well rehabilitation
 - WIMMS System

- Distribution Improvements
 - Bilstein Blvd
 - Highland Park
 - Lincoln
 - N. Third Street
 - Sports Complex
 - Valves
 - Meters
 - Fire hydrants

Funds Breakdown	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted	
Utility Fund	9,964,111	16,477,841	10,734,899	15,940,011	10,677,302	(57,597)	-0.5%
Construction Fund	780,582	1,287,046	6,899,763	3,905,597	7,452,500	552,737	8.0%
Capital Improvement Fund	2,679,874	3,036,243	1,397,250	1,114,981	1,413,108	15,858	1.1%
Rate Stabilization Fund	-	-	-	-	-	-	N/A
System Reserve Fund	-	-	-	-	-	-	N/A
Bond Service Fund	2,064,721	2,064,373	2,069,400	1,964,902	2,213,000	143,600	6.9%
Total Expenditures	15,489,288	22,865,503	21,101,312	22,925,491	21,755,910	654,598	3.1%

Hamilton Highlight | StreetSpark



The third round of StreetSpark murals were completed in summer 2018, adding three new murals in and around downtown Hamilton. StreetSpark is a public art program run through the Fitton Center created to help enhance the arts identity of Hamilton while also building opportunities for local artists. Murals were painted this summer on the side of North Second Tap & Bottle Shop at 134 North Second Street, Jeff Pohlman Tire & Auto Service at 736 High Street, and on one of the buildings on Miami University Hamilton's campus. A total of eight StreetSpark murals have been completed through this program, in addition to ten native bird and insect murals that have been painted throughout Hamilton's parks.



This StreetSpark mural, "Hey Caddy-O", is one of eight added downtown over the past three years.

2019 Budget

Financial Summaries

Internal Service Funds

Internal Service funds are used to account for financing goods or services provided by one activity to other activities of the City on a cost reimbursement basis.

City of Hamilton
BUTLER COUNTY OHIO



Hamilton | Water Innovation Highlight

The City of Hamilton’s Water Utility has won multiple awards over the years, including the prestigious Berkeley Springs Gold Medal for “Best Tasting Water In The World” in 2010 and 2015, but in the past few years, our water has been at the center of Hamilton’s most exciting innovations.

The Hamilton Mill launched Pipeline H2O, a new water-tech commercialization program, in September 2016. This program is managed by The Mill in partnership with regional cities, utilities, universities, and other organizations and will provide new and established water technology companies with mentorship, help in securing venture capital, and a willing beta testing market.



- 2009 - Best in the Nation
- 2010 - Best in the World
- 2014 - Silver Medal
- 2015 - Best in the World
- 2017 - Bronze Medal



In 2018, the Mill had six startups participate in the second Pipeline cohort, a group chosen from more than 75 applicants. During the course of the program, the Mill helped these startups connect with business, industry, and government organizations in the Southwest Ohio region to solve real challenges in the water space. The program culminated in a Demo Day in May 2018, during which two companies were selected by their fellow cohort members to each receive a \$25,000 investment. This year, Drop Water and GeoInteractive were selected.

Given that the Greater Cincinnati region has long been home to water technology innovation, Hamilton is the perfect location for Pipeline. Southwestern Ohio’s greatest natural resource is its abundance of fresh water in streams, rivers, and a 1.5-trillion-gallon aquifer, and in 1913 Cincinnati became the site of the very first federally-funded water technology. Finally, The Mill has a history of working with clean energy companies, including kW River Hydroelectric, the developer of a power generation unit called the Williams CrossFlow Turbine, which is designed to operate on low-head dams.



PIPELINE

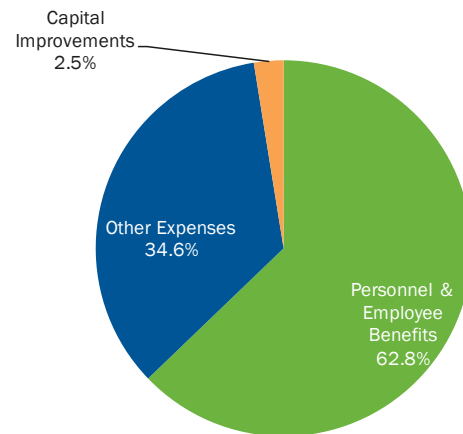
Central Services

The Central Services Fund is used to account for revenues and expenditures associated with interdepartmental costs of certain goods and services. The operations of the Economic Development, Strategy and Information, Resident Services, the City's Storeroom, and various shared functions between the City's Public Utilities are budgeted within this fund. Shared functions between the Public Utilities that are budgeted within the Central Services Fund include central utility administration, utility customer service, utility meter reading, and utility telecommunications.

Budgetary Highlights

The Economic Development departmental budget increases by 8.4% and the Customer Service departmental budget increases by 6.1% for 2019. The labor agreement for Customer Service employees was renegotiated to consolidate position titles and establish fair market salary increases for those represented. Economic Development increases are due to operating costs and cost of living adjustments for salaries.

2019 Adopted Expenditures



Fund 620	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-	-	-
Recreation Fees	-	-	-	-	-	-	-
Intergovernmental Revenue	11,600	-	-	-	-	-	-
Charges for Services	7,236,197	8,260,360	8,193,119	8,469,461	8,469,461	276,342	3.4%
Miscellaneous Revenue	-	-	-	-	-	-	N/A
Other Financing Sources	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-
Total Revenue/Resources	\$7,247,797	\$8,260,360	\$8,193,119	\$8,469,461	\$8,469,461	\$276,342	3.4%
Expenditures/Uses							
Personnel & Employee Benefits	4,616,511	5,041,075	5,318,225	5,404,791	5,401,073	82,848	1.6%
Other Expenses	2,199,048	2,526,782	2,772,173	2,678,177	2,977,856	205,683	7.4%
Capital Improvements	434,911	628,274	321,000	573,168	218,600	(102,400)	-31.9%
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$7,250,470	\$8,196,131	\$8,411,398	\$8,656,136	\$8,597,529	\$186,131	2.2%
Net Revenue/(Expenditures)	(2,672)	64,229	(218,279)	(186,675)	(128,068)	90,211	-41.3%
Change in Non-Cash Items	-	-	-	-	-	-	-
Net Increase/(Decrease) in Balance	(\$2,672)	\$64,229	(\$218,279)	(\$186,675)	(\$128,068)	\$90,211	41.3%
Beginning Cash Balance January 1	7,875	5,203	69,432	69,432	(117,243)	(186,675)	-268.9%
Ending Cash Balance December 31	5,203	69,432	(148,848)	(117,243)	(245,311)	(96,464)	64.8%
Outstanding Encumbrances	664,436	860,897	390,000	390,000	390,000	-	0.0%
Unencumbered Cash Balance December 31	(\$659,233)	(\$791,465)	(\$538,848)	(\$507,243)	(\$635,311)	(\$96,464)	17.9%
Unencumbered Cash Balance as % of Total Expenditures/Uses	-9.1%	-9.7%	-6.4%	-5.9%	-7.4%		

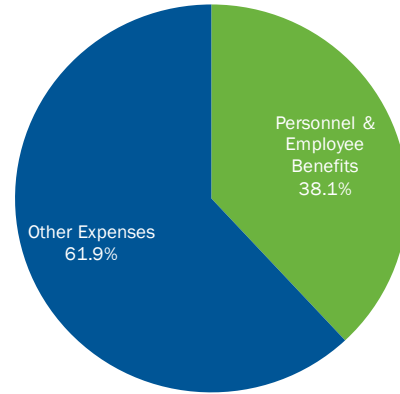
Fleet Maintenance

The Fleet Maintenance Fund is used to account for revenues and expenditures associated with the maintenance of the City's motor transport equipment by the Fleet Maintenance Division of the Department of Public Works.

Budgetary Highlights

The 2019 Adopted Fleet Maintenance budget is aligned with the 2018 projected costs.

2019 Adopted Expenditures



Fund 610	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-	-	-
Recreation Fees	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-
Charges for Services	2,420,979	2,357,949	2,277,739	2,475,550	2,371,377	93,638	4.1%
Miscellaneous Revenue	1,028	-	-	3,305	-	-	N/A
Other Financing Sources	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-
Total Revenue/Resources	\$2,422,007	\$2,357,949	\$2,277,739	\$2,478,855	\$2,371,377	\$93,638	4.1%
Expenditures/Uses							
Personnel & Employee Benefits	755,247	798,962	939,112	1,014,018	902,658	(36,454)	-3.9%
Other Expenses	1,289,781	1,250,350	1,338,627	1,563,450	1,468,718	130,091	9.7%
Capital Improvements	6,809	16,465	-	71,868	-	-	N/A
Debt Service	-	-	-	-	-	-	-
Transfers Out	400,000	450,000	-	-	-	-	-
Total Expenditures/Uses	\$2,451,837	\$2,515,777	\$2,277,739	\$2,649,336	\$2,371,376	\$93,637	4.1%
Net Revenue/(Expenditures)	(29,830)	(157,828)	-	(170,481)	1	1	N/A
Change in Non-Cash Items	-	-	-	-	-	-	-
Net Increase/(Decrease) in Balance	(\$29,830)	(\$157,828)	\$00	(\$170,481)	\$01	\$01	N/A
Beginning Cash Balance January 1	374,553	344,723	186,895	186,895	16,414	(170,481)	-91.2%
Ending Cash Balance December 31	344,723	186,895	186,895	16,414	16,415	(170,480)	-91.2%
Outstanding Encumbrances	106,595	241,049	50,000	135,000	50,000	-	0.0%
Unencumbered Cash Balance December 31	\$238,128	(\$54,154)	\$136,895	(\$118,586)	(\$33,585)	(\$170,480)	-124.5%
Unencumbered Cash Balance as % of Total Expenditures/Uses	9.7%	-2.2%	6.0%	-4.5%	-1.4%		

2019 Budget

Financial Summaries

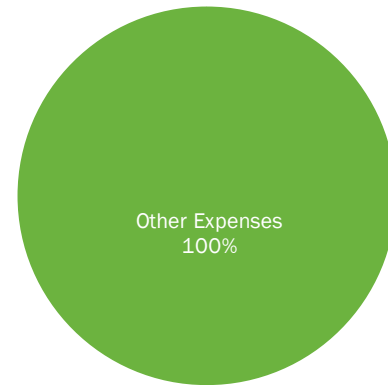
Trust & Agency Funds



Benninghofen Trust

The Benninghofen Trust Fund accounts for investment revenues received and expenditures made from a charitable bequest made to the City by the Benninghofen family for the purpose of supporting those in need. The bequest may only be used to generate investment income.

2019 Adopted Expenditures



Budgetary Highlights

The 2019 Adopted Budget was increased to match immaterial projected investment results.

Fund 730	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-	-	-
Recreation Fees	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
Miscellaneous Revenue	615	819	800	916	1,000	200	25.0%
Other Financing Sources	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-
Total Revenue/Resources	\$615	\$819	\$800	\$916	\$1,000	\$200	25.0%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	-
Other Expenses	566	449	800	1,098	1,000	200	25.0%
Capital Improvements	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Total Expenditures/Uses	\$566	\$449	\$800	\$1,098	\$1,000	\$200	25.0%
Net Revenue/(Expenditures)	49	370	-	(182)	-	-	-
Change in Non-Cash Items	-	-	-	-	-	-	-
Net Increase/(Decrease) in Balance	\$49	\$370	-	(\$182)	-	-	-
Beginning Cash Balance January 1	75,000	75,049	75,419	75,419	75,237	(182)	-0.2%
Ending Cash Balance December 31	75,049	75,419	75,419	75,237	75,237	(182)	-
Outstanding Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash Balance December 31	\$75,049	\$75,419	\$75,419	\$75,237	\$75,237	(\$182)	-0.2%
Unencumbered Cash Balance as % of Total Expenditures/Uses	13271.1%	16797.2%	9427.4%	6852.2%	7523.7%		

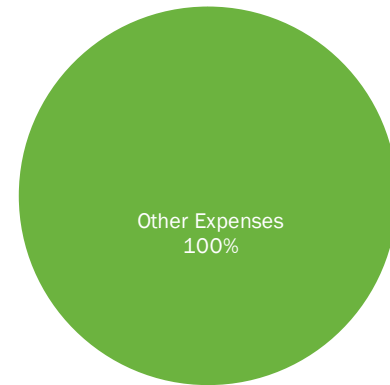
Unclaimed Monies

The Unclaimed Monies Fund accounts for checks disbursed by the City that were never cashed. The current fund holds such monies from checks dating prior to 2010.

Budgetary Highlights

In 2019, the City will transfer \$10,000 of unclaimed monies received and in fund balance to the State of Ohio. Approximately \$80,000 will be transferred into the General Fund.

2019 Adopted Expenditures



Fund 715	2016 Actual	2017 Actual	2018 Adopted	2018 Projected	2019 Adopted	Change from 2018 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-	-	-
Recreation Fees	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
Miscellaneous Revenue	-	9,009	2,500	94,255	5,000	2,500	100.0%
Other Financing Sources	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-
Total Revenue/Resources	-	\$9,009	\$2,500	\$94,255	\$5,000	\$2,500.0	100.0%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	-
Other Expenses	494	109,125	2,500	65,983	90,000	87,500	3500.0%
Capital Improvements	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Total Expenditures/Uses	\$494	\$109,125	\$2,500	\$65,983	\$90,000	\$87,500.0	3500.0%
Net Revenue/(Expenditures)	(494)	(100,116)	-	28,272	(85,000)	(85,000)	N/A
Change in Non-Cash Items	-	-	-	-	-	-	-
Net Increase/(Decrease) in Balance	(\$494)	(\$100,116)	-	\$28,272	(\$85,000)	(\$85,000)	N/A
Beginning Cash Balance January 1	100,610	100,116	0	0	28,272	28,272	
Ending Cash Balance December 31	100,116	0	0	28,272	(56,728)	(56,728)	
Outstanding Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash Balance December 31	\$100,116	\$00	\$00	\$28,272	(\$56,728)	(\$56,728.0)	-29856842.1%
Unencumbered Cash Balance as % of Total Expenditures/Uses	20257.0%	0.0%	0.0%	42.8%	-63.0%		

Hamilton Highlight

Downtown Outdoor Refreshment Area (DORA)



In 2018, the City of Hamilton launched the Downtown Outdoor Refreshment Area (DORA). The DORA is a zone spanning 190+ acres of downtown Hamilton which allows visitors to take their alcoholic drinks outside and into retail establishments that allow them.



The DORA adds a fun element to our resurgent downtown and helps support our local businesses. Due to their economic benefits, many other cities in Ohio have established outdoor refreshment districts, including Middletown and Cleveland.

Hamilton currently has nine establishments selling alcohol into the DORA, with at least an additional seven expected to open in 2019.



2019 Budget Classification Summary

The following Classification Summary outlines the revenues and expenditures of the 2019 Budget approved by the Hamilton City Council on December 12, 2018 through appropriations ordinance OR2018-12-125.

The Classification Summary provides extremely detailed information regarding 2019 appropriations while the consolidated Fund Matrix found earlier in the budget book (page 49) illustrates major revenue and expenditure categories in an aggregated and easy to read format. Additionally, the All Funds Budget Summary found on page 39 provides a different illustration of revenues and expenditures as well as a chart showing estimated expenditure by categories such as Debt Service and Personnel and Employee Benefits.

City of Hamilton
BUTLER COUNTY OHIO



City of Hamilton, Ohio
Annual Budget by Account Classification Report
 Summary

	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 Council Final
Fund: 100 General					
Revenue					
RE01-Taxes - Taxes	\$24,438,267.18	\$25,622,847.49	\$25,636,295.86	\$26,000,000.00	\$26,355,000.00
RE02-Lic/Permit - Licenses & Permits	\$1,305,038.88	\$1,400,420.91	\$1,467,269.58	\$1,383,420.00	\$1,533,190.00
RE03-Intergovt - Intergovernmental Revenue	\$1,615,692.78	\$1,579,391.10	\$1,490,527.01	\$1,543,000.00	\$1,400,900.00
RE04-Chg Serv - Charges For Services	\$14,356,667.87	\$14,908,779.52	\$15,043,630.93	\$15,552,615.00	\$15,526,450.00
RE05-Recreation - Recreation Fees	\$78,394.34	\$49,216.12	\$36,840.14	\$50,000.00	\$40,000.00
RE06-Enterprise - Enterprise Revenues	\$0.00	\$0.00	\$1,100.00	\$0.00	\$0.00
RE07-Fine/Forft - Fines And Forfeits	\$794,557.05	\$847,520.87	\$813,393.89	\$817,130.00	\$788,300.00
RE09-Misc - Miscellaneous Revenue	\$219,773.49	\$1,036,135.44	\$850,677.76	\$311,195.00	\$304,850.00
RE10-Financing - Other Financing Sources	\$20,000.00	\$3,452,456.67	\$192,608.72	\$1,515,000.00	\$111,000.00
RE11-Transfers - Transfers In	\$1,314,449.41	\$622.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$44,142,841.00	\$48,897,390.12	\$45,532,343.89	\$47,172,360.00	\$46,059,690.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$30,998,189.31	\$31,176,073.38	\$32,842,850.74	\$33,330,156.00	\$34,237,925.00
EX2-Other Exp - Other Expenditures	\$14,642,118.28	\$15,266,690.19	\$17,055,892.43	\$13,842,204.00	\$11,821,765.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$44,142,841.00	\$48,897,390.12	\$45,532,343.89	\$47,172,360.00	\$46,059,690.00
Expenditure Totals	\$45,640,307.59	\$46,442,763.57	\$49,898,743.17	\$47,172,360.00	\$46,059,690.00
Fund Total: General	(\$1,497,466.59)	\$2,454,626.55	(\$4,366,399.28)	\$0.00	\$0.00
Fund: 200 One Renaissance Center Fd					
Revenue					
RE04-Chg Serv - Charges For Services	\$2,120,265.12	\$2,135,777.86	\$2,160,471.83	\$1,917,200.00	\$2,192,200.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$2,120,265.12	\$2,135,777.86	\$2,160,471.83	\$1,917,200.00	\$2,192,200.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$1,831,425.65	\$2,157,528.33	\$2,322,878.22	\$2,095,133.00	\$2,148,000.00
EX3-Cap Imp - Capital Improvements	\$7,849.98	\$20,908.67	\$0.00	\$500,000.00	\$500,000.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$195.00	\$0.00	\$0.00
Revenue Totals:	\$2,120,265.12	\$2,135,777.86	\$2,160,471.83	\$1,917,200.00	\$2,192,200.00
Expenditure Totals	\$1,839,275.63	\$2,178,437.00	\$2,323,073.22	\$2,595,133.00	\$2,648,000.00
Fund Total: One Renaissance Center Fd	\$280,989.49	(\$42,659.14)	(\$162,601.39)	(\$677,933.00)	(\$455,800.00)
Fund: 207 Hamilton Court Sec.Proj.					
Revenue					
RE07-Fine/Forft - Fines And Forfeits	\$55,185.65	\$55,458.01	\$56,919.79	\$59,900.00	\$57,000.00
Revenue Totals	\$55,185.65	\$55,458.01	\$56,919.79	\$59,900.00	\$57,000.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$70,500.00	\$0.00	\$69,000.00	\$70,000.00	\$70,000.00
Revenue Totals:	\$55,185.65	\$55,458.01	\$56,919.79	\$59,900.00	\$57,000.00
Expenditure Totals	\$70,500.00	\$0.00	\$69,000.00	\$70,000.00	\$70,000.00
Fund Total: Hamilton Court Sec.Proj.	(\$15,314.35)	\$55,458.01	(\$12,080.21)	(\$10,100.00)	(\$13,000.00)

City of Hamilton, Ohio
Annual Budget by Account Classification Report

Summary

	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 Council Final
Fund: 208 Hamilton Court Sp Proj Fd					
Revenue					
RE07-Fine/Forft - Fines And Forfeits	\$29,166.98	\$30,866.47	\$29,469.00	\$31,460.00	\$30,350.00
Revenue Totals	\$29,166.98	\$30,866.47	\$29,469.00	\$31,460.00	\$30,350.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$22,625.00	\$18,225.00	\$24,325.00	\$29,250.00	\$29,250.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$29,166.98	\$30,866.47	\$29,469.00	\$31,460.00	\$30,350.00
Expenditure Totals	\$22,625.00	\$18,225.00	\$24,325.00	\$29,250.00	\$29,250.00
Fund Total: Hamilton Court Sp Proj Fd	\$6,541.98	\$12,641.47	\$5,144.00	\$2,210.00	\$1,100.00
Fund: 210 Pub Safety/Health Inc Tax					
Revenue					
RE01-Taxes - Taxes	\$3,120,623.09	\$3,297,119.03	\$3,322,196.31	\$3,370,000.00	\$3,405,000.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$3,120,623.09	\$3,297,119.03	\$3,322,196.31	\$3,370,000.00	\$3,405,000.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$3,032,309.07	\$3,504,075.19	\$3,354,151.09	\$3,371,450.00	\$3,405,000.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$3,120,623.09	\$3,297,119.03	\$3,322,196.31	\$3,370,000.00	\$3,405,000.00
Expenditure Totals	\$3,032,309.07	\$3,504,075.19	\$3,354,151.09	\$3,371,450.00	\$3,405,000.00
Fund Total: Pub Safety/Health Inc Tax	\$88,314.02	(\$206,956.16)	(\$31,954.78)	(\$1,450.00)	\$0.00
Fund: 211 Rounding Up Util Acct Trs					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$1,648.75	\$1,811.81	\$5,527.67	\$5,500.00	\$6,000.00
Revenue Totals	\$1,648.75	\$1,811.81	\$5,527.67	\$5,500.00	\$6,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$1,964.15	\$1,606.50	\$4,303.27	\$5,500.00	\$6,000.00
Revenue Totals:	\$1,648.75	\$1,811.81	\$5,527.67	\$5,500.00	\$6,000.00
Expenditure Totals	\$1,964.15	\$1,606.50	\$4,303.27	\$5,500.00	\$6,000.00
Fund Total: Rounding Up Util Acct Trs	(\$315.40)	\$205.31	\$1,224.40	\$0.00	\$0.00
Fund: 212 Hamilton Mun Ct Cap Imp					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE04-Chg Serv - Charges For Services	\$110,296.42	\$114,450.70	\$114,147.19	\$119,700.00	\$111,000.00
RE07-Fine/Forft - Fines And Forfeits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$110,296.42	\$114,450.70	\$114,147.19	\$119,700.00	\$111,000.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$69,688.82	\$24,729.20	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$40,427.00	\$45,209.00	\$42,541.23	\$63,220.00	\$66,000.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$26,064.00	\$40,000.00	\$20,000.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$110,296.42	\$114,450.70	\$114,147.19	\$119,700.00	\$111,000.00
Expenditure Totals	\$110,115.82	\$69,938.20	\$68,605.23	\$103,220.00	\$86,000.00
Fund Total: Hamilton Mun Ct Cap Imp	\$180.60	\$44,512.50	\$45,541.96	\$16,480.00	\$25,000.00

Annual Budget by Account Classification Report

Summary

	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 Council Final
Fund: 215 Hamilt Cap Imp Debt Serv					
Revenue					
RE01-Taxes - Taxes	\$2,496,498.15	\$2,637,695.00	\$2,657,756.91	\$2,696,000.00	\$2,725,000.00
RE02-Lic/Permit - Licenses & Permits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE03-Intergovt - Intergovernmental Revenue	\$26,485.00	\$0.00	\$56,247.00	\$718,616.00	\$560,000.00
RE04-Chg Serv - Charges For Services	\$7,000.00	\$4,495.67	\$0.00	\$0.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$67,122.70	\$36,674.30	\$44,522.03	\$30,000.00	\$15,000.00
RE10-Financing - Other Financing Sources	\$4,625,000.00	\$1,100,000.00	\$0.00	\$250,000.00	\$10,000,000.00
RE11-Transfers - Transfers In	\$671,451.00	\$1,165,034.00	\$1,443,014.00	\$755,000.00	\$0.00
Revenue Totals	\$7,893,556.85	\$4,943,898.97	\$4,201,539.94	\$4,449,616.00	\$13,300,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$6,209,500.68	\$4,492,097.00	\$2,632,383.32	\$2,742,612.00	\$8,667,667.00
EX3-Cap Imp - Capital Improvements	\$1,221,319.98	\$1,813,481.22	\$1,981,779.52	\$2,033,247.00	\$1,818,000.00
EX4-Debt Serv - Debt Service	\$34,388.70	\$15,000.00	\$58,933.57	\$0.00	\$3,500,000.00
Revenue Totals:	\$7,893,556.85	\$4,943,898.97	\$4,201,539.94	\$4,449,616.00	\$13,300,000.00
Expenditure Totals	\$7,465,209.36	\$6,320,578.22	\$4,673,096.41	\$4,775,859.00	\$13,985,667.00
Fund Total: Hamilt Cap Imp Debt Serv	\$428,347.49	(\$1,376,679.25)	(\$471,556.47)	(\$326,243.00)	(\$685,667.00)
Fund: 221 Dispute Resolutn Proc Fd					
Revenue					
RE04-Chg Serv - Charges For Services	\$7,968.00	\$8,490.00	\$9,222.00	\$9,200.00	\$9,200.00
Revenue Totals	\$7,968.00	\$8,490.00	\$9,222.00	\$9,200.00	\$9,200.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$38,678.89	\$4,888.78	\$4,063.83	\$4,700.00	\$4,705.00
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$7,968.00	\$8,490.00	\$9,222.00	\$9,200.00	\$9,200.00
Expenditure Totals	\$38,678.89	\$4,888.78	\$4,063.83	\$5,700.00	\$5,705.00
Fund Total: Dispute Resolutn Proc Fd	(\$30,710.89)	\$3,601.22	\$5,158.17	\$3,500.00	\$3,495.00
Fund: 225 Justice Assistance Grant					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$32,966.00	\$34,917.00	\$29,334.00	\$28,195.00	\$28,195.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$32,966.00	\$34,917.00	\$29,334.00	\$28,195.00	\$28,195.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$0.00	\$4,495.67	\$0.00	\$0.00	\$0.00
EX3-Cap Imp - Capital Improvements	\$32,966.00	\$34,917.00	\$29,334.00	\$28,195.00	\$28,195.00
Revenue Totals:	\$32,966.00	\$34,917.00	\$29,334.00	\$28,195.00	\$28,195.00
Expenditure Totals	\$32,966.00	\$39,412.67	\$29,334.00	\$28,195.00	\$28,195.00
Fund Total: Justice Assistance Grant	\$0.00	(\$4,495.67)	\$0.00	\$0.00	\$0.00

Annual Budget by Account Classification Report

Summary

	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 Council Final
Fund: 227 Land Reutilization Fund					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$85,000.00	\$0.00	\$0.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$3,310.00	\$418.00	\$0.00	\$10,000.00	\$5,000.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$550,000.00	\$70,000.00	\$50,000.00	\$65,000.00	\$65,000.00
Revenue Totals	\$553,310.00	\$155,418.00	\$50,000.00	\$75,000.00	\$70,000.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$49,726.42	\$73,325.00	\$57,850.00
EX2-Other Exp - Other Expenditures	\$630,050.53	\$192,253.98	\$3,058.15	\$5,000.00	\$20,000.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$553,310.00	\$155,418.00	\$50,000.00	\$75,000.00	\$70,000.00
Expenditure Totals	\$630,050.53	\$192,253.98	\$52,784.57	\$78,325.00	\$77,850.00
Fund Total: Land Reutilization Fund	(\$76,740.53)	(\$36,835.98)	(\$2,784.57)	(\$3,325.00)	(\$7,850.00)
Fund: 231 Law Enforcement Trust					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE07-Fine/Forft - Fines And Forfeits	\$15,061.41	\$17,019.18	\$17,782.46	\$16,000.00	\$18,000.00
RE09-Misc - Miscellaneous Revenue	\$9,331.96	\$11,832.71	\$6,722.33	\$7,000.00	\$10,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$24,393.37	\$28,851.89	\$24,504.79	\$23,000.00	\$28,000.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$16,922.55	\$20,788.30	\$13,560.86	\$26,600.00	\$23,600.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$24,170.50	\$0.00	\$0.00
Revenue Totals:	\$24,393.37	\$28,851.89	\$24,504.79	\$23,000.00	\$28,000.00
Expenditure Totals	\$16,922.55	\$20,788.30	\$37,731.36	\$26,600.00	\$23,600.00
Fund Total: Law Enforcement Trust	\$7,470.82	\$8,063.59	(\$13,226.57)	(\$3,600.00)	\$4,400.00

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	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 Council Final
Fund: 235 Public Safety Spec Proj					
Revenue					
RE04-Chg Serv - Charges For Services	\$41,931.60	\$0.00	\$0.00	\$0.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$29,490.00	\$29,246.00	\$52,475.00	\$29,540.00	\$30,500.00
RE11-Transfers - Transfers In	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$81,421.60	\$29,246.00	\$52,475.00	\$29,540.00	\$30,500.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$22,224.25	\$31,251.38	\$16,868.46	\$30,000.00	\$40,000.00
EX2-Other Exp - Other Expenditures	\$50,598.30	\$7,668.51	\$20,788.03	\$26,000.00	\$26,000.00
EX3-Cap Imp - Capital Improvements	\$4,743.94	\$1,533.70	\$0.00	\$5,000.00	\$0.00
Revenue Totals:	\$81,421.60	\$29,246.00	\$52,475.00	\$29,540.00	\$30,500.00
Expenditure Totals	\$77,566.49	\$40,453.59	\$37,656.49	\$61,000.00	\$66,000.00
Fund Total: Public Safety Spec Proj	\$3,855.11	(\$11,207.59)	\$14,818.51	(\$31,460.00)	(\$35,500.00)
Fund: 238 Probation Services Fund					
Revenue					
RE07-Fine/Forft - Fines And Forfeits	\$165,960.00	\$201,986.91	\$167,098.19	\$173,200.00	\$171,200.00
RE11-Transfers - Transfers In	\$80,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$245,960.00	\$251,986.91	\$167,098.19	\$173,200.00	\$171,200.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$233,760.05	\$239,823.03	\$229,638.18	\$235,098.00	\$179,876.00
EX2-Other Exp - Other Expenditures	\$5,723.90	\$7,318.14	\$3,950.42	\$12,800.00	\$12,800.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$245,960.00	\$251,986.91	\$167,098.19	\$173,200.00	\$171,200.00
Expenditure Totals	\$239,483.95	\$247,141.17	\$233,588.60	\$247,898.00	\$192,676.00
Fund Total: Probation Services Fund	\$6,476.05	\$4,845.74	(\$66,490.41)	(\$74,698.00)	(\$21,476.00)
Fund: 240 Drug Law Enforcmt Trust					
Revenue					
RE07-Fine/Forft - Fines And Forfeits	\$7,209.54	\$87,433.10	\$7,369.50	\$10,000.00	\$10,000.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$15,000.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$7,209.54	\$102,433.10	\$7,369.50	\$10,000.00	\$10,000.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$31,079.84	\$47,669.87	\$24,972.34	\$44,000.00	\$40,000.00
EX3-Cap Imp - Capital Improvements	\$1,143.24	\$1,068.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$7,209.54	\$102,433.10	\$7,369.50	\$10,000.00	\$10,000.00
Expenditure Totals	\$32,223.08	\$48,737.87	\$24,972.34	\$44,000.00	\$40,000.00
Fund Total: Drug Law Enforcmt Trust	(\$25,013.54)	\$53,695.23	(\$17,602.84)	(\$34,000.00)	(\$30,000.00)
Fund: 241 Dui Enfrmt & Eductn Trst					
Revenue					
RE04-Chg Serv - Charges For Services	\$3,078.80	\$2,853.05	\$4,086.40	\$3,000.00	\$4,500.00
RE07-Fine/Forft - Fines And Forfeits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$3,078.80	\$2,853.05	\$4,086.40	\$3,000.00	\$4,500.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$2,532.89	\$3,512.68	\$3,489.60	\$3,000.00	\$4,500.00
Revenue Totals:	\$3,078.80	\$2,853.05	\$4,086.40	\$3,000.00	\$4,500.00
Expenditure Totals	\$2,532.89	\$3,512.68	\$3,489.60	\$3,000.00	\$4,500.00
Fund Total: Dui Enfrmt & Eductn Trst	\$545.91	(\$659.63)	\$596.80	\$0.00	\$0.00

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	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 Council Final
Fund: 242 Indignt Drivr Alcohol Trt					
Revenue					
RE04-Chg Serv - Charges For Services	\$19,550.14	\$13,718.55	\$25,166.73	\$26,900.00	\$15,100.00
RE07-Fine/Forft - Fines And Forfeits	\$5,198.39	\$8,397.65	\$8,075.85	\$7,500.00	\$7,700.00
Revenue Totals	\$24,748.53	\$22,116.20	\$33,242.58	\$34,400.00	\$22,800.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$11,935.54	\$0.00	\$11,480.00	\$11,480.00	\$11,480.00
Revenue Totals:	\$24,748.53	\$22,116.20	\$33,242.58	\$34,400.00	\$22,800.00
Expenditure Totals	\$11,935.54	\$0.00	\$11,480.00	\$11,480.00	\$11,480.00
Fund Total: Indignt Drivr Alcohol Trt	\$12,812.99	\$22,116.20	\$21,762.58	\$22,920.00	\$11,320.00
Fund: 246 Police Pension Fund					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$236,345.53	\$232,101.68	\$233,203.78	\$230,000.00	\$240,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$236,345.53	\$232,101.68	\$233,203.78	\$230,000.00	\$240,000.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$374,800.00	\$232,056.99	\$190,000.00	\$230,000.00	\$240,000.00
Revenue Totals:	\$236,345.53	\$232,101.68	\$233,203.78	\$230,000.00	\$240,000.00
Expenditure Totals	\$374,800.00	\$232,056.99	\$190,000.00	\$230,000.00	\$240,000.00
Fund Total: Police Pension Fund	(\$138,454.47)	\$44.69	\$43,203.78	\$0.00	\$0.00
Fund: 249 Police Levy Fund					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$723,873.32	\$721,649.69	\$726,996.57	\$720,000.00	\$725,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$723,873.32	\$721,649.69	\$726,996.57	\$720,000.00	\$725,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$948,833.37	\$729,999.49	\$590,000.00	\$720,000.00	\$725,000.00
Revenue Totals:	\$723,873.32	\$721,649.69	\$726,996.57	\$720,000.00	\$725,000.00
Expenditure Totals	\$948,833.37	\$729,999.49	\$590,000.00	\$720,000.00	\$725,000.00
Fund Total: Police Levy Fund	(\$224,960.05)	(\$8,349.80)	\$136,996.57	\$0.00	\$0.00
Fund: 250 Firemen's Pension Fund					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$230,294.56	\$225,884.40	\$226,815.08	\$230,000.00	\$240,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$230,294.56	\$225,884.40	\$226,815.08	\$230,000.00	\$240,000.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$359,300.00	\$224,999.11	\$190,000.00	\$230,000.00	\$240,000.00
Revenue Totals:	\$230,294.56	\$225,884.40	\$226,815.08	\$230,000.00	\$240,000.00
Expenditure Totals	\$359,300.00	\$224,999.11	\$190,000.00	\$230,000.00	\$240,000.00
Fund Total: Firemen's Pension Fund	(\$129,005.44)	\$885.29	\$36,815.08	\$0.00	\$0.00
Fund: 252 Charter Fire Force Fund					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$759,023.85	\$752,948.20	\$756,050.24	\$755,000.00	\$800,000.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$759,023.85	\$752,948.20	\$756,050.24	\$755,000.00	\$800,000.00

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Expenditures					
EX2-Other Exp - Other Expenditures	\$1,003,000.00	\$744,999.94	\$600,000.00	\$755,000.00	\$800,000.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$759,023.85	\$752,948.20	\$756,050.24	\$755,000.00	\$800,000.00
Expenditure Totals	\$1,003,000.00	\$744,999.94	\$600,000.00	\$755,000.00	\$800,000.00
Fund Total: Charter Fire Force Fund	(\$243,976.15)	\$7,948.26	\$156,050.24	\$0.00	\$0.00
Fund: 253 Fire EMS Levy Fund					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$723,873.32	\$721,649.69	\$726,996.57	\$720,000.00	\$725,000.00
Revenue Totals	\$723,873.32	\$721,649.69	\$726,996.57	\$720,000.00	\$725,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$969,333.40	\$719,999.63	\$490,000.00	\$720,000.00	\$725,000.00
Revenue Totals:	\$723,873.32	\$721,649.69	\$726,996.57	\$720,000.00	\$725,000.00
Expenditure Totals	\$969,333.40	\$719,999.63	\$490,000.00	\$720,000.00	\$725,000.00
Fund Total: Fire EMS Levy Fund	(\$245,460.08)	\$1,650.06	\$236,996.57	\$0.00	\$0.00
Fund: 260 Immunizatn Actn Plan Gran					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$93,778.38	\$64,045.94	\$62,684.63	\$45,000.00	\$40,000.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$93,778.38	\$64,045.94	\$62,684.63	\$45,000.00	\$40,000.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$69,447.37	\$51,918.10	\$35,468.81	\$23,438.00	\$0.00
EX2-Other Exp - Other Expenditures	\$20,599.73	\$11,304.30	\$226,949.32	\$20,000.00	\$40,000.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$93,778.38	\$64,045.94	\$62,684.63	\$45,000.00	\$40,000.00
Expenditure Totals	\$90,047.10	\$63,222.40	\$262,418.13	\$43,438.00	\$40,000.00
Fund Total: Immunizatn Actn Plan Gran	\$3,731.28	\$823.54	(\$199,733.50)	\$1,562.00	\$0.00
Fund: 261 Kathryn Weiland Trust Inc					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$477.76	\$1,431.00	\$1,422.00	\$1,425.00	\$1,425.00
RE09-Misc - Miscellaneous Revenue	\$18.51	\$33.31	\$69.10	\$50.00	\$70.00
Revenue Totals	\$496.27	\$1,464.31	\$1,491.10	\$1,475.00	\$1,495.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$59.95	\$389.55	\$0.00	\$510.00	\$510.00
Revenue Totals:	\$496.27	\$1,464.31	\$1,491.10	\$1,475.00	\$1,495.00
Expenditure Totals	\$59.95	\$389.55	\$0.00	\$510.00	\$510.00
Fund Total: Kathryn Weiland Trust Inc	\$436.32	\$1,074.76	\$1,491.10	\$965.00	\$985.00

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	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 Council Final
Fund: 279 Stormwater Mgmt. Fund					
Revenue					
RE06-Enterprise - Enterprise Revenues	\$2,143,244.69	\$2,155,402.56	\$2,155,401.28	\$2,150,000.00	\$2,562,709.00
RE09-Misc - Miscellaneous Revenue	\$8,977.80	\$13,260.25	\$19,739.22	\$20,000.00	\$20,000.00
RE10-Financing - Other Financing Sources	\$0.00	\$1,577,174.05	\$1,373,689.33	\$0.00	\$1,850,000.00
RE11-Transfers - Transfers In	\$3,230.00	\$6,905.00	\$7,984.00	\$0.00	\$0.00
Revenue Totals	\$2,155,452.49	\$3,752,741.86	\$3,556,813.83	\$2,170,000.00	\$4,432,709.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$893,050.46	\$734,718.44	\$841,356.43	\$797,421.00	\$785,639.00
EX2-Other Exp - Other Expenditures	\$377,184.84	\$527,942.87	\$453,908.20	\$486,880.00	\$476,600.00
EX3-Cap Imp - Capital Improvements	\$691,763.45	\$2,470,472.51	\$2,815,630.54	\$885,000.00	\$2,797,300.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$173,600.00
Revenue Totals:	\$2,155,452.49	\$3,752,741.86	\$3,556,813.83	\$2,170,000.00	\$4,432,709.00
Expenditure Totals	\$1,961,998.75	\$3,733,133.82	\$4,110,895.17	\$2,169,301.00	\$4,233,139.00
Fund Total: Stormwater Mgmt. Fund	\$193,453.74	\$19,608.04	(\$554,081.34)	\$699.00	\$199,570.00
Fund: 280 Refuse Fund					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE04-Chg Serv - Charges For Services	\$3,825,027.47	\$3,935,994.83	\$4,350,794.90	\$4,412,000.00	\$4,491,000.00
RE06-Enterprise - Enterprise Revenues	\$75,198.49	\$72,750.86	\$79,375.44	\$50,000.00	\$73,000.00
RE09-Misc - Miscellaneous Revenue	\$32,358.12	\$3,548.50	\$831.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$3,932,584.08	\$4,012,294.19	\$4,431,001.34	\$4,462,000.00	\$4,564,000.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$581,064.98	\$586,944.90	\$454,014.75	\$547,727.00	\$795,601.00
EX2-Other Exp - Other Expenditures	\$3,630,984.45	\$3,753,678.25	\$3,695,539.72	\$3,936,430.00	\$4,030,295.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00
Revenue Totals:	\$3,932,584.08	\$4,012,294.19	\$4,431,001.34	\$4,462,000.00	\$4,564,000.00
Expenditure Totals	\$4,212,049.43	\$4,340,623.15	\$4,149,554.47	\$4,484,157.00	\$4,840,896.00
Fund Total: Refuse Fund	(\$279,465.35)	(\$328,328.96)	\$281,446.87	(\$22,157.00)	(\$276,896.00)

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	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 Council Final
Fund: 281 Street Maintenance Fund					
Revenue					
RE01-Taxes - Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE02-Lic/Permit - Licenses & Permits	\$383,053.92	\$390,348.56	\$389,854.36	\$370,000.00	\$391,000.00
RE03-Intergovt - Intergovernmental Revenue	\$2,208,832.21	\$3,223,459.78	\$2,579,567.44	\$2,381,000.00	\$2,460,000.00
RE04-Chg Serv - Charges For Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE06-Enterprise - Enterprise Revenues	\$110,615.50	\$2,670.84	\$3,293.01	\$0.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$39,508.44	\$41,115.76	\$195,336.93	\$313,500.00	\$183,000.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$211,848.00	\$27,226.00	\$29,304.00	\$0.00	\$0.00
Revenue Totals	\$2,953,858.07	\$3,684,820.94	\$3,197,355.74	\$3,064,500.00	\$3,034,000.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$1,334,791.80	\$1,321,574.89	\$1,318,384.11	\$1,304,681.00	\$1,377,146.00
EX2-Other Exp - Other Expenditures	\$1,462,385.35	\$2,298,949.64	\$1,607,158.61	\$1,777,400.00	\$1,787,600.00
EX3-Cap Imp - Capital Improvements	\$25,151.00	\$0.00	\$10,857.38	\$12,000.00	\$12,000.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$2,953,858.07	\$3,684,820.94	\$3,197,355.74	\$3,064,500.00	\$3,034,000.00
Expenditure Totals	\$2,822,328.15	\$3,620,524.53	\$2,936,400.10	\$3,094,081.00	\$3,176,746.00
Fund Total: Street Maintenance Fund	\$131,529.92	\$64,296.41	\$260,955.64	(\$29,581.00)	(\$142,746.00)
Fund: 283 Convntn & Vistrs Bur Fund					
Revenue					
RE01-Taxes - Taxes	\$86,933.36	\$100,041.94	\$96,616.16	\$95,000.00	\$100,000.00
Revenue Totals	\$86,933.36	\$100,041.94	\$96,616.16	\$95,000.00	\$100,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$82,922.38	\$99,383.33	\$94,955.97	\$95,000.00	\$100,000.00
Revenue Totals:	\$86,933.36	\$100,041.94	\$96,616.16	\$95,000.00	\$100,000.00
Expenditure Totals	\$82,922.38	\$99,383.33	\$94,955.97	\$95,000.00	\$100,000.00
Fund Total: Convntn & Vistrs Bur Fund	\$4,010.98	\$658.61	\$1,660.19	\$0.00	\$0.00

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	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 Council Final
Fund: 301 Special Assessments					
Revenue					
RE08-Spec Assmt - Special Assessments	\$457,761.28	\$452,533.60	\$345,324.57	\$505,000.00	\$500,000.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$1,018,326.49	\$0.00	\$1,521,000.00
RE11-Transfers - Transfers In	\$0.00	\$551,848.00	\$0.00	\$500,000.00	\$600,000.00
Revenue Totals	\$457,761.28	\$1,004,381.60	\$1,363,651.06	\$1,005,000.00	\$2,621,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$492,061.21	\$274,813.50	\$754,899.31	\$403,768.00	\$1,241,000.00
EX3-Cap Imp - Capital Improvements	\$208,753.68	\$499,837.48	\$723,843.70	\$600,000.00	\$600,000.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$10,092.22	\$0.00	\$0.00
Revenue Totals:	\$457,761.28	\$1,004,381.60	\$1,363,651.06	\$1,005,000.00	\$2,621,000.00
Expenditure Totals	\$700,814.89	\$774,650.98	\$1,488,835.23	\$1,003,768.00	\$1,841,000.00
Fund Total: Special Assessments	(\$243,053.61)	\$229,730.62	(\$125,184.17)	\$1,232.00	\$780,000.00
Fund: 303 Lowes MITIE Talawanda Fund					
Revenue					
RE01-Taxes - Taxes	\$103,442.34	\$103,384.34	\$102,323.86	\$104,000.00	\$100,000.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$103,442.34	\$103,384.34	\$102,323.86	\$104,000.00	\$100,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$116,665.98	\$105,501.43	\$102,323.86	\$104,000.00	\$100,000.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$103,442.34	\$103,384.34	\$102,323.86	\$104,000.00	\$100,000.00
Expenditure Totals	\$116,665.98	\$105,501.43	\$102,323.86	\$104,000.00	\$100,000.00
Fund Total: Lowes MITIE Talawanda Fund	(\$13,223.64)	(\$2,117.09)	\$0.00	\$0.00	\$0.00
Fund: 304 Walmart MITIE Hamilton Fund					
Revenue					
RE01-Taxes - Taxes	\$186,646.89	\$185,727.80	\$187,154.78	\$188,000.00	\$180,000.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$186,646.89	\$185,727.80	\$187,154.78	\$188,000.00	\$180,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$219,923.98	\$187,281.79	\$187,154.78	\$188,000.00	\$180,000.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$186,646.89	\$185,727.80	\$187,154.78	\$188,000.00	\$180,000.00
Expenditure Totals	\$219,923.98	\$187,281.79	\$187,154.78	\$188,000.00	\$180,000.00
Fund Total: Walmart MITIE Hamilton Fund	(\$33,277.09)	(\$1,553.99)	\$0.00	\$0.00	\$0.00

City of Hamilton, Ohio
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	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 Council Final
Fund: 307 Issue II Project Fund					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$291,757.17	\$666,748.65	\$1,259,734.01	\$1,000,000.00	\$1,150,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$291,757.17	\$666,748.65	\$1,259,734.01	\$1,000,000.00	\$1,150,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX3-Cap Imp - Capital Improvements	\$291,757.17	\$666,748.65	\$1,259,734.01	\$1,000,000.00	\$1,150,000.00
Revenue Totals:	\$291,757.17	\$666,748.65	\$1,259,734.01	\$1,000,000.00	\$1,150,000.00
Expenditure Totals	\$291,757.17	\$666,748.65	\$1,259,734.01	\$1,000,000.00	\$1,150,000.00
Fund Total: Issue II Project Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund: 308 Matandy Steel MPITIE Fund					
Revenue					
RE01-Taxes - Taxes	\$50,004.71	\$49,758.26	\$50,140.56	\$51,000.00	\$50,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$50,004.71	\$49,758.26	\$50,140.56	\$51,000.00	\$50,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$47,138.47	\$68,237.19	\$50,140.56	\$51,000.00	\$50,000.00
Revenue Totals:	\$50,004.71	\$49,758.26	\$50,140.56	\$51,000.00	\$50,000.00
Expenditure Totals	\$47,138.47	\$68,237.19	\$50,140.56	\$51,000.00	\$50,000.00
Fund Total: Matandy Steel MPITIE Fund	\$2,866.24	(\$18,478.93)	\$0.00	\$0.00	\$0.00
Fund: 309 Robinson Schwenn MPITIE Fund					
Revenue					
RE01-Taxes - Taxes	\$4,526.52	\$4,504.38	\$4,539.00	\$4,600.00	\$4,600.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$4,526.52	\$4,504.38	\$4,539.00	\$4,600.00	\$4,600.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$3,802.00	\$4,128.06	\$4,535.36	\$4,600.00	\$4,600.00
Revenue Totals:	\$4,526.52	\$4,504.38	\$4,539.00	\$4,600.00	\$4,600.00
Expenditure Totals	\$3,802.00	\$4,128.06	\$4,535.36	\$4,600.00	\$4,600.00
Fund Total: Robinson Schwenn MPITIE Fund	\$724.52	\$376.32	\$3.64	\$0.00	\$0.00
Fund: 311 Infrastructure Renwl Prgm					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$1,064,335.66	\$2,162,118.03	\$1,744,779.11	\$2,682,694.00	\$1,250,000.00
RE09-Misc - Miscellaneous Revenue	\$999,698.56	\$967,123.41	\$22,554.50	\$0.00	\$0.00
RE10-Financing - Other Financing Sources	\$0.00	\$1,000,000.00	\$1,000,000.00	\$900,000.00	\$0.00
RE11-Transfers - Transfers In	\$4,261,831.97	\$2,958,677.54	\$1,432,368.30	\$1,702,045.00	\$1,344,790.00
Revenue Totals	\$6,325,866.19	\$7,087,918.98	\$4,199,701.91	\$5,284,739.00	\$2,594,790.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$359,850.33	\$450,185.73	\$473,424.80	\$446,054.00	\$457,000.00
EX3-Cap Imp - Capital Improvements	\$8,797,252.78	\$5,891,612.99	\$4,781,674.86	\$4,835,194.00	\$2,140,000.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$6,325,866.19	\$7,087,918.98	\$4,199,701.91	\$5,284,739.00	\$2,594,790.00
Expenditure Totals	\$9,157,103.11	\$6,341,798.72	\$5,255,099.66	\$5,281,248.00	\$2,597,000.00
Fund Total: Infrastructure Renwl Prgm	(\$2,831,236.92)	\$746,120.26	(\$1,055,397.75)	\$3,491.00	(\$2,210.00)

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	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 Council Final
Fund: 348 RIDs - MPITIE Citywide District					
Revenue					
RE01-Taxes - Taxes	\$413,405.47	\$396,977.36	\$412,023.81	\$405,000.00	\$410,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$413,405.47	\$396,977.36	\$412,023.81	\$405,000.00	\$410,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$420,002.55	\$397,859.33	\$412,023.81	\$400,500.00	\$410,000.00
Revenue Totals:	\$413,405.47	\$396,977.36	\$412,023.81	\$405,000.00	\$410,000.00
Expenditure Totals	\$420,002.55	\$397,859.33	\$412,023.81	\$400,500.00	\$410,000.00
Fund Total: RIDs - MPITIE Citywide District	(\$6,597.08)	(\$881.97)	\$0.00	\$4,500.00	\$0.00
Fund: 349 RIDs - MPITIE North District					
Revenue					
RE01-Taxes - Taxes	\$17,850.75	\$17,306.30	\$21,438.26	\$21,500.00	\$43,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$17,850.75	\$17,306.30	\$21,438.26	\$21,500.00	\$43,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$26,461.01	\$20,732.40	\$21,438.26	\$21,500.00	\$43,000.00
Revenue Totals:	\$17,850.75	\$17,306.30	\$21,438.26	\$21,500.00	\$43,000.00
Expenditure Totals	\$26,461.01	\$20,732.40	\$21,438.26	\$21,500.00	\$43,000.00
Fund Total: RIDs - MPITIE North District	(\$8,610.26)	(\$3,426.10)	\$0.00	\$0.00	\$0.00
Fund: 350 RIDs - MPITIE South District					
Revenue					
RE01-Taxes - Taxes	\$41,007.64	\$36,381.22	\$36,439.50	\$36,500.00	\$40,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$41,007.64	\$36,381.22	\$36,439.50	\$36,500.00	\$40,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$40,206.43	\$37,182.96	\$36,439.50	\$36,500.00	\$40,000.00
Revenue Totals:	\$41,007.64	\$36,381.22	\$36,439.50	\$36,500.00	\$40,000.00
Expenditure Totals	\$40,206.43	\$37,182.96	\$36,439.50	\$36,500.00	\$40,000.00
Fund Total: RIDs - MPITIE South District	\$801.21	(\$801.74)	\$0.00	\$0.00	\$0.00
Fund: 351 Quality Publishing MPITIE Fund					
Revenue					
RE01-Taxes - Taxes	\$10,651.12	\$10,598.40	\$10,679.84	\$10,700.00	\$10,700.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$10,651.12	\$10,598.40	\$10,679.84	\$10,700.00	\$10,700.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$16,244.46	\$15,904.47	\$10,679.84	\$10,700.00	\$10,700.00
Revenue Totals:	\$10,651.12	\$10,598.40	\$10,679.84	\$10,700.00	\$10,700.00
Expenditure Totals	\$16,244.46	\$15,904.47	\$10,679.84	\$10,700.00	\$10,700.00
Fund Total: Quality Publishing MPITIE Fund	(\$5,593.34)	(\$5,306.07)	\$0.00	\$0.00	\$0.00
Fund: 352 Shoppes @ Hamilton MPITIE Fund					
Revenue					
RE01-Taxes - Taxes	\$117,284.06	\$142,832.56	\$143,929.98	\$144,000.00	\$144,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$117,284.06	\$142,832.56	\$143,929.98	\$144,000.00	\$144,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$117,267.05	\$142,867.23	\$143,929.98	\$144,000.00	\$144,000.00
Revenue Totals:	\$117,284.06	\$142,832.56	\$143,929.98	\$144,000.00	\$144,000.00
Expenditure Totals	\$117,267.05	\$142,867.23	\$143,929.98	\$144,000.00	\$144,000.00
Fund Total: Shoppes @ Hamilton MPITIE Fund	\$17.01	(\$34.67)	\$0.00	\$0.00	\$0.00

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	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 Council Final
Fund: 353 Historic Developers (Mercantile)					
Revenue					
RE01-Taxes - Taxes	\$28,289.12	\$28,150.14	\$28,366.44	\$28,500.00	\$43,000.00
Revenue Totals	\$28,289.12	\$28,150.14	\$28,366.44	\$28,500.00	\$43,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$25,067.03	\$32,138.33	\$28,366.44	\$28,500.00	\$43,000.00
Revenue Totals:	\$28,289.12	\$28,150.14	\$28,366.44	\$28,500.00	\$43,000.00
Expenditure Totals	\$25,067.03	\$32,138.33	\$28,366.44	\$28,500.00	\$43,000.00
Fund Total: Historic Developers (Mercantile)	\$3,222.09	(\$3,988.19)	\$0.00	\$0.00	\$0.00
Fund: 354 Tippman Properties MPITIE Fund					
Revenue					
RE01-Taxes - Taxes	\$173.34	\$2,652.42	\$3,822.08	\$3,900.00	\$3,900.00
Revenue Totals	\$173.34	\$2,652.42	\$3,822.08	\$3,900.00	\$3,900.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$148.90	\$2,676.86	\$3,822.08	\$3,900.00	\$3,900.00
Revenue Totals:	\$173.34	\$2,652.42	\$3,822.08	\$3,900.00	\$3,900.00
Expenditure Totals	\$148.90	\$2,676.86	\$3,822.08	\$3,900.00	\$3,900.00
Fund Total: Tippman Properties MPITIE Fund	\$24.44	(\$24.44)	\$0.00	\$0.00	\$0.00
Fund: 355 Neturen Manufacturing TIF					
Revenue					
RE01-Taxes - Taxes	\$467,725.61	\$60,865.28	\$61,332.92	\$61,400.00	\$60,000.00
Revenue Totals	\$467,725.61	\$60,865.28	\$61,332.92	\$61,400.00	\$60,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$467,725.61	\$60,865.28	\$61,332.92	\$61,400.00	\$60,000.00
Revenue Totals:	\$467,725.61	\$60,865.28	\$61,332.92	\$61,400.00	\$60,000.00
Expenditure Totals	\$467,725.61	\$60,865.28	\$61,332.92	\$61,400.00	\$60,000.00
Fund Total: Neturen Manufacturing TIF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund: 356 Champion Mill Sports Complex TIF					
Revenue					
RE01-Taxes - Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00
RE10-Financing - Other Financing Sources	\$0.00	\$1,000,000.00	\$1,500,000.00	\$1,300,000.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$103,000.00
Revenue Totals	\$0.00	\$1,000,000.00	\$1,501,000.00	\$1,300,000.00	\$103,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$515,154.10	\$0.00	\$603,000.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$457,364.26	\$1,391,397.30	\$1,300,000.00	\$500,000.00
Revenue Totals:	\$0.00	\$1,000,000.00	\$1,501,000.00	\$1,300,000.00	\$103,000.00
Expenditure Totals	\$0.00	\$457,364.26	\$1,906,551.40	\$1,300,000.00	\$1,103,000.00
Fund Total: Champion Mill Sports Complex TIF	\$0.00	\$542,635.74	(\$405,551.40)	\$0.00	(\$1,000,000.00)

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	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 Council Final
Fund: 357 Mixed Use Development SODA - TIF					
Revenue					
RE01-Taxes - Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$2,000,000.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$78,000.00
Revenue Totals	\$0.00	\$100,000.00	\$2,000,000.00	\$100,000.00	\$78,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$12,146.64	\$117,762.93	\$100,000.00	\$78,000.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$769,551.73	\$0.00	\$0.00
Revenue Totals:	\$0.00	\$100,000.00	\$2,000,000.00	\$100,000.00	\$78,000.00
Expenditure Totals	\$0.00	\$12,146.64	\$887,314.66	\$100,000.00	\$78,000.00
Fund Total: Mixed Use Development SODA - TIF	\$0.00	\$87,853.36	\$1,112,685.34	\$0.00	\$0.00
Fund: 501 Gas Utility					
Revenue					
RE06-Enterprise - Enterprise Revenues	\$23,090,159.44	\$18,639,748.09	\$18,001,169.39	\$18,303,889.00	\$20,704,000.00
RE09-Misc - Miscellaneous Revenue	\$40,904.67	\$67,773.34	\$65,682.05	\$56,293.00	\$52,700.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$3,902,326.27	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$4,978.00	\$9,128.00	\$731,607.36	\$500,000.00	\$0.00
Revenue Totals	\$23,136,042.11	\$18,716,649.43	\$22,700,785.07	\$18,860,182.00	\$20,756,700.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$1,762,344.81	\$2,009,656.25	\$2,097,023.97	\$2,536,333.00	\$2,473,069.00
EX2-Other Exp - Other Expenditures	\$21,857,728.89	\$15,829,308.12	\$16,960,978.24	\$16,323,849.00	\$18,283,631.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$4,621,274.63	\$0.00	\$0.00
Revenue Totals:	\$23,136,042.11	\$18,716,649.43	\$22,700,785.07	\$18,860,182.00	\$20,756,700.00
Expenditure Totals	\$23,620,073.70	\$17,838,964.37	\$23,679,276.84	\$18,860,182.00	\$20,756,700.00
Fund Total: Gas Utility	(\$484,031.59)	\$877,685.06	(\$978,491.77)	\$0.00	\$0.00
Fund: 502 Electric Utility					
Revenue					
RE01-Taxes - Taxes	\$2,369,881.29	\$2,403,875.06	\$2,313,887.53	\$2,516,000.00	\$2,413,000.00
RE06-Enterprise - Enterprise Revenues	\$61,790,643.11	\$63,768,165.86	\$67,316,092.34	\$73,682,115.00	\$76,988,037.00
RE09-Misc - Miscellaneous Revenue	\$217,034.74	\$139,250,818.42	\$867,365.10	\$157,200.00	\$353,400.00
RE10-Financing - Other Financing Sources	\$103,695,000.00	\$0.00	\$13,858,870.85	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$14,154.00	\$2,528,341.00	\$10,925,525.00	\$10,622,000.00	\$7,500,000.00
Revenue Totals	\$168,086,713.14	\$207,951,200.34	\$95,281,740.82	\$86,977,315.00	\$87,254,437.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$8,389,310.95	\$7,845,132.40	\$8,827,774.35	\$10,018,177.00	\$10,258,727.00
EX2-Other Exp - Other Expenditures	\$53,618,099.26	\$97,763,361.09	\$72,990,651.20	\$76,959,138.00	\$76,995,710.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX4-Debt Serv - Debt Service	\$103,709,099.98	\$104,010,837.69	\$13,858,870.85	\$0.00	\$0.00
Revenue Totals:	\$168,086,713.14	\$207,951,200.34	\$95,281,740.82	\$86,977,315.00	\$87,254,437.00
Expenditure Totals	\$165,716,510.19	\$209,619,331.18	\$95,677,296.40	\$86,977,315.00	\$87,254,437.00
Fund Total: Electric Utility	\$2,370,202.95	(\$1,668,130.84)	(\$395,555.58)	\$0.00	\$0.00

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	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 Council Final
Fund: 503 Water Utility					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE04-Chg Serv - Charges For Services	\$13,200.00	\$13,350.33	\$14,520.00	\$13,690.00	\$13,000.00
RE06-Enterprise - Enterprise Revenues	\$13,230,037.14	\$13,150,986.86	\$13,082,083.89	\$13,917,998.00	\$14,247,200.00
RE09-Misc - Miscellaneous Revenue	\$171,996.66	\$211,434.69	\$230,055.31	\$204,711.00	\$182,400.00
RE10-Financing - Other Financing Sources	\$12,573,961.45	\$0.00	\$6,007,687.40	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$12,146.00	\$17,839.00	\$20,433.00	\$0.00	\$0.00
Revenue Totals	\$26,001,341.25	\$13,393,610.88	\$19,354,779.60	\$14,136,399.00	\$14,442,600.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$2,718,858.81	\$2,704,992.80	\$3,134,834.03	\$3,292,039.00	\$3,516,362.00
EX2-Other Exp - Other Expenditures	\$12,905,120.41	\$9,273,731.46	\$10,825,427.93	\$10,751,650.00	\$10,772,238.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX4-Debt Serv - Debt Service	\$12,222,271.45	\$0.00	\$6,007,687.40	\$92,710.00	\$154,000.00
Revenue Totals:	\$26,001,341.25	\$13,393,610.88	\$19,354,779.60	\$14,136,399.00	\$14,442,600.00
Expenditure Totals	\$27,846,250.67	\$11,978,724.26	\$19,967,949.36	\$14,136,399.00	\$14,442,600.00
Fund Total: Water Utility	(\$1,844,909.42)	\$1,414,886.62	(\$613,169.76)	\$0.00	\$0.00
Fund: 504 Wastewater Utility					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE06-Enterprise - Enterprise Revenues	\$12,034,571.30	\$12,151,325.38	\$12,242,631.32	\$12,970,000.00	\$12,982,000.00
RE09-Misc - Miscellaneous Revenue	\$127,086.08	\$122,274.77	\$151,704.45	\$149,000.00	\$147,300.00
RE10-Financing - Other Financing Sources	\$0.00	\$11,104,565.08	\$25,562,810.35	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$7,738.00	\$10,912.00	\$2,154,453.81	\$0.00	\$0.00
Revenue Totals	\$12,169,395.38	\$23,389,077.23	\$40,111,599.93	\$13,119,000.00	\$13,129,300.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$2,246,739.97	\$2,001,142.15	\$2,325,285.21	\$2,573,353.00	\$2,448,537.00
EX2-Other Exp - Other Expenditures	\$11,110,765.70	\$4,723,969.89	\$8,804,356.48	\$10,378,647.00	\$10,491,643.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX4-Debt Serv - Debt Service	\$44,299.59	\$11,132,825.88	\$27,719,326.86	\$167,000.00	\$189,120.00
Revenue Totals:	\$12,169,395.38	\$23,389,077.23	\$40,111,599.93	\$13,119,000.00	\$13,129,300.00
Expenditure Totals	\$13,401,805.26	\$17,857,937.92	\$38,848,968.55	\$13,119,000.00	\$13,129,300.00
Fund Total: Wastewater Utility	(\$1,232,409.88)	\$5,531,139.31	\$1,262,631.38	\$0.00	\$0.00
Fund: 512 Gas Construction Fund					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$1,937,673.73	\$1,000,000.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$0.00	\$0.00	\$1,937,673.73	\$1,000,000.00	\$0.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$843,150.25	\$1,900,000.00	\$150,000.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$0.00	\$0.00	\$1,937,673.73	\$1,000,000.00	\$0.00
Expenditure Totals	\$0.00	\$0.00	\$843,150.25	\$1,900,000.00	\$150,000.00
Fund Total: Gas Construction Fund	\$0.00	\$0.00	\$1,094,523.48	(\$900,000.00)	(\$150,000.00)

City of Hamilton, Ohio
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	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 Council Final
Fund: 515 Gas Cap Imprmt Fund					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE06-Enterprise - Enterprise Revenues	\$29,275.00	\$24,159.00	\$37,800.00	\$25,500.00	\$25,500.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$1,805,000.00	\$300,000.00	\$1,300,000.00	\$518,728.00	\$2,045,291.00
Revenue Totals	\$1,834,275.00	\$324,159.00	\$1,337,800.00	\$544,228.00	\$2,070,791.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$0.00	\$92,551.46	\$149,769.98	\$75,250.00	\$45,000.00
EX3-Cap Imp - Capital Improvements	\$1,044,189.99	\$1,282,731.90	\$885,730.48	\$422,500.00	\$1,975,000.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$1,834,275.00	\$324,159.00	\$1,337,800.00	\$544,228.00	\$2,070,791.00
Expenditure Totals	\$1,044,189.99	\$1,375,283.36	\$1,035,500.46	\$497,750.00	\$2,020,000.00
Fund Total: Gas Cap Imprmt Fund	\$790,085.01	(\$1,051,124.36)	\$302,299.54	\$46,478.00	\$50,791.00
Fund: 516 Gas Rate Stabilization Fd					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$5,222.57	\$11,072.24	\$27,661.43	\$10,000.00	\$10,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$5,222.57	\$11,072.24	\$27,661.43	\$10,000.00	\$10,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$500,000.00	\$0.00
Revenue Totals:	\$5,222.57	\$11,072.24	\$27,661.43	\$10,000.00	\$10,000.00
Expenditure Totals	\$0.00	\$0.00	\$0.00	\$500,000.00	\$0.00
Fund Total: Gas Rate Stabilization Fd	\$5,222.57	\$11,072.24	\$27,661.43	(\$490,000.00)	\$10,000.00
Fund: 517 Gas System Reserve Fund					
Revenue					
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Expenditure Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Total: Gas System Reserve Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund: 518 Gas Bond Service Fund					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$650.42	\$3,060.86	\$2,528.98	\$3,000.00	\$0.00
RE11-Transfers - Transfers In	\$1,347,597.45	\$393,142.41	\$512,274.56	\$652,000.00	\$805,000.00
Revenue Totals	\$1,348,247.87	\$396,203.27	\$514,803.54	\$655,000.00	\$805,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$718,948.36	\$0.00	\$0.00
EX4-Debt Serv - Debt Service	\$1,670,375.00	\$432,925.00	\$184,071.40	\$653,671.00	\$775,000.00
Revenue Totals:	\$1,348,247.87	\$396,203.27	\$514,803.54	\$655,000.00	\$805,000.00
Expenditure Totals	\$1,670,375.00	\$432,925.00	\$903,019.76	\$653,671.00	\$775,000.00
Fund Total: Gas Bond Service Fund	(\$322,127.13)	(\$36,721.73)	(\$388,216.22)	\$1,329.00	\$30,000.00

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	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 Council Final
Fund: 522 Electric Construction Fd					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$15,500,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$15,500,000.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX3-Cap Imp - Capital Improvements	\$2,197,420.05	\$418,338.71	\$20,000.00	\$0.00	\$15,500,000.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$15,500,000.00
Expenditure Totals	\$2,197,420.05	\$418,338.71	\$20,000.00	\$0.00	\$15,500,000.00
Fund Total: Electric Construction Fd	(\$2,197,420.05)	(\$418,338.71)	(\$20,000.00)	\$0.00	\$0.00
Fund: 524 Hydroelectric Optrns Fund					
Revenue					
RE06-Enterprise - Enterprise Revenues	\$3,044,639.35	\$2,518,072.63	\$2,058,950.88	\$1,933,120.00	\$2,044,691.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$8,133.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$3,044,639.35	\$2,518,072.63	\$2,067,083.88	\$1,933,120.00	\$2,044,691.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$1,513,725.20	\$1,582,869.96	\$1,981,115.34	\$1,681,620.00	\$1,899,591.00
EX2-Other Exp - Other Expenditures	\$355,607.50	\$2,640,881.22	\$150,060.22	\$251,500.00	\$145,100.00
EX3-Cap Imp - Capital Improvements	\$52,036.34	\$184,747.51	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$3,044,639.35	\$2,518,072.63	\$2,067,083.88	\$1,933,120.00	\$2,044,691.00
Expenditure Totals	\$1,921,369.04	\$4,408,498.69	\$2,131,175.56	\$1,933,120.00	\$2,044,691.00
Fund Total: Hydroelectric Optrns Fund	\$1,123,270.31	(\$1,890,426.06)	(\$64,091.68)	\$0.00	\$0.00
Fund: 525 Electric Cap Imprvmt Fund					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE06-Enterprise - Enterprise Revenues	\$6,026.00	\$6,050.00	\$1,228,087.62	\$1,019,633.00	\$1,621,851.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$173.00	\$4,224.31	\$0.00	\$200,000.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$2,500,000.00	\$8,769,840.00	\$7,799,250.00	\$7,625,102.00	\$9,129,166.00
Revenue Totals	\$2,506,026.00	\$8,776,063.00	\$9,031,561.93	\$8,644,735.00	\$10,951,017.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$0.00	\$92,551.49	\$149,769.97	\$75,250.00	\$45,000.00
EX3-Cap Imp - Capital Improvements	\$4,587,057.68	\$6,161,035.51	\$8,611,429.56	\$7,567,286.00	\$7,729,233.00
Revenue Totals:	\$2,506,026.00	\$8,776,063.00	\$9,031,561.93	\$8,644,735.00	\$10,951,017.00
Expenditure Totals	\$4,587,057.68	\$6,253,587.00	\$8,761,199.53	\$7,642,536.00	\$7,774,233.00
Fund Total: Electric Cap Imprvmt Fund	(\$2,081,031.68)	\$2,522,476.00	\$270,362.40	\$1,002,199.00	\$3,176,784.00

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	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 Council Final
Fund: 526 Elec Rate Stablztn Fund					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$5,175.80	\$17,676.79	\$44,161.34	\$15,000.00	\$15,000.00
RE11-Transfers - Transfers In	\$1,900,000.00	\$2,500,000.00	\$10,899,250.00	\$10,622,000.00	\$7,500,000.00
Revenue Totals	\$1,905,175.80	\$2,517,676.79	\$10,943,411.34	\$10,637,000.00	\$7,515,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$2,500,000.00	\$10,899,250.00	\$10,622,000.00	\$7,500,000.00
Revenue Totals:	\$1,905,175.80	\$2,517,676.79	\$10,943,411.34	\$10,637,000.00	\$7,515,000.00
Expenditure Totals	\$0.00	\$2,500,000.00	\$10,899,250.00	\$10,622,000.00	\$7,500,000.00
Fund Total: Elec Rate Stablztn Fund	\$1,905,175.80	\$17,676.79	\$44,161.34	\$15,000.00	\$15,000.00
Fund: 527 Elec System Reserve Fund					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$11,942.98	\$114,016.13	\$339,579.40	\$786,000.00	\$500,000.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$35,004,177.60	\$0.00	\$0.00	\$4,000,000.00
Revenue Totals	\$11,942.98	\$35,118,193.73	\$339,579.40	\$786,000.00	\$4,500,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$1,900,000.00	\$6,551,036.71	\$15,581,144.92	\$13,072,000.00	\$17,500,000.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$11,942.98	\$35,118,193.73	\$339,579.40	\$786,000.00	\$4,500,000.00
Expenditure Totals	\$1,900,000.00	\$6,551,036.71	\$15,581,144.92	\$13,072,000.00	\$17,500,000.00
Fund Total: Elec System Reserve Fund	(\$1,888,057.02)	\$28,567,157.02	(\$15,241,565.52)	(\$12,286,000.00)	(\$13,000,000.00)
Fund: 528 92 Electric Bd Service Fd					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$310,718.54	\$310,874.75	\$310,000.00	\$310,000.00
RE09-Misc - Miscellaneous Revenue	\$3,755.37	\$12,604.27	\$24,738.30	\$25,000.00	\$50,000.00
RE11-Transfers - Transfers In	\$11,903,156.67	\$2,048,940.75	\$2,199,606.51	\$2,172,000.00	\$2,100,000.00
Revenue Totals	\$11,906,912.04	\$2,372,263.56	\$2,535,219.56	\$2,507,000.00	\$2,460,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX4-Debt Serv - Debt Service	\$14,992,159.66	\$2,470,583.76	\$2,482,758.76	\$2,482,000.00	\$2,460,000.00
Revenue Totals:	\$11,906,912.04	\$2,372,263.56	\$2,535,219.56	\$2,507,000.00	\$2,460,000.00
Expenditure Totals	\$14,992,159.66	\$2,470,583.76	\$2,482,758.76	\$2,482,000.00	\$2,460,000.00
Fund Total: 92 Electric Bd Service Fd	(\$3,085,247.62)	(\$98,320.20)	\$52,460.80	\$25,000.00	\$0.00
Fund: 531 Water Construction Fund					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE10-Financing - Other Financing Sources	\$0.00	\$586,681.05	\$1,287,046.34	\$6,899,763.00	\$6,542,500.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$0.00	\$586,681.05	\$1,287,046.34	\$6,899,763.00	\$6,542,500.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX3-Cap Imp - Capital Improvements	\$68,706.59	\$780,582.20	\$1,287,046.34	\$6,899,763.00	\$7,452,500.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$0.00	\$586,681.05	\$1,287,046.34	\$6,899,763.00	\$6,542,500.00
Expenditure Totals	\$68,706.59	\$780,582.20	\$1,287,046.34	\$6,899,763.00	\$7,452,500.00
Fund Total: Water Construction Fund	(\$68,706.59)	(\$193,901.15)	\$0.00	\$0.00	(\$910,000.00)

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	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 Council Final
Fund: 535 Water Cap Imprmt Fund					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE06-Enterprise - Enterprise Revenues	\$38,880.00	\$6,120.00	\$9,334.00	\$10,000.00	\$10,000.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$4,209,100.00	\$0.00	\$1,600,000.00	\$1,523,500.00	\$1,759,298.00
Revenue Totals	\$4,247,980.00	\$6,120.00	\$1,609,334.00	\$1,533,500.00	\$1,769,298.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$0.00	\$92,551.46	\$149,769.98	\$75,250.00	\$45,000.00
EX3-Cap Imp - Capital Improvements	\$936,191.79	\$2,587,322.09	\$2,886,472.57	\$1,322,000.00	\$1,368,108.00
Revenue Totals:	\$4,247,980.00	\$6,120.00	\$1,609,334.00	\$1,533,500.00	\$1,769,298.00
Expenditure Totals	\$936,191.79	\$2,679,873.55	\$3,036,242.55	\$1,397,250.00	\$1,413,108.00
Fund Total: Water Cap Imprmt Fund	\$3,311,788.21	(\$2,673,753.55)	(\$1,426,908.55)	\$136,250.00	\$356,190.00
Fund: 536 Water Rate Stablztn Fund					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$5,314.96	\$6,971.42	\$17,416.48	\$5,500.00	\$5,500.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$5,314.96	\$6,971.42	\$17,416.48	\$5,500.00	\$5,500.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$5,314.96	\$6,971.42	\$17,416.48	\$5,500.00	\$5,500.00
Expenditure Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Total: Water Rate Stablztn Fund	\$5,314.96	\$6,971.42	\$17,416.48	\$5,500.00	\$5,500.00
Fund: 537 Water System Reserve Fund					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Expenditure Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Total: Water System Reserve Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund: 538 Water Bond Service Fund					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$192,514.42	\$192,561.23	\$192,000.00	\$192,000.00
RE09-Misc - Miscellaneous Revenue	\$52.03	\$1,805.87	\$6,512.73	\$6,000.00	\$15,000.00
RE11-Transfers - Transfers In	\$2,116,158.08	\$2,014,612.83	\$1,890,108.45	\$1,878,000.00	\$2,006,000.00
Revenue Totals	\$2,116,210.11	\$2,208,933.12	\$2,089,182.41	\$2,076,000.00	\$2,213,000.00
Expenditures					
EX4-Debt Serv - Debt Service	\$2,125,360.13	\$2,064,721.16	\$2,064,373.00	\$2,069,400.00	\$2,213,000.00
Revenue Totals:	\$2,116,210.11	\$2,208,933.12	\$2,089,182.41	\$2,076,000.00	\$2,213,000.00
Expenditure Totals	\$2,125,360.13	\$2,064,721.16	\$2,064,373.00	\$2,069,400.00	\$2,213,000.00
Fund Total: Water Bond Service Fund	(\$9,150.02)	\$144,211.96	\$24,809.41	\$6,600.00	\$0.00

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	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 Council Final
Fund: 541 Wastewater Constructn Fd					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$68,040.10	\$0.00	\$0.00	\$0.00	\$0.00
RE10-Financing - Other Financing Sources	\$0.00	\$3,140,810.80	\$377,209.90	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$68,040.10	\$3,140,810.80	\$377,209.90	\$0.00	\$0.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$111,042.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$0.00	\$4,414,088.95	\$0.00	\$0.00	\$0.00
EX3-Cap Imp - Capital Improvements	\$9,509,855.92	\$7,790,434.95	\$377,209.90	\$0.00	\$541,000.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$68,040.10	\$3,140,810.80	\$377,209.90	\$0.00	\$0.00
Expenditure Totals	\$9,509,855.92	\$12,315,565.90	\$377,209.90	\$0.00	\$541,000.00
Fund Total: Wastewater Constructn Fd	(\$9,441,815.82)	(\$9,174,755.10)	\$0.00	\$0.00	(\$541,000.00)
Fund: 545 Wastewater Cap Imprvmt Fd					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE06-Enterprise - Enterprise Revenues	\$63,899.00	\$125,380.00	\$123,205.00	\$130,000.00	\$130,000.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$36,000.00	\$0.00	\$0.00	\$0.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$2,138,000.00	\$0.00	\$0.00	\$1,763,397.00	\$2,007,303.00
Revenue Totals	\$2,201,899.00	\$161,380.00	\$123,205.00	\$1,893,397.00	\$2,137,303.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$0.00	\$92,551.46	\$149,769.94	\$75,250.00	\$45,000.00
EX3-Cap Imp - Capital Improvements	\$202,125.09	\$2,376,766.55	\$2,073,445.03	\$2,466,187.00	\$4,873,011.00
Revenue Totals:	\$2,201,899.00	\$161,380.00	\$123,205.00	\$1,893,397.00	\$2,137,303.00
Expenditure Totals	\$202,125.09	\$2,469,318.01	\$2,223,214.97	\$2,541,437.00	\$4,918,011.00
Fund Total: Wastewater Cap Imprvmt Fd	\$1,999,773.91	(\$2,307,938.01)	(\$2,100,009.97)	(\$648,040.00)	(\$2,780,708.00)
Fund: 546 Wastewtr Rate Stablztn Fd					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$4,226.17	\$8,959.74	\$22,383.90	\$7,000.00	\$7,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$4,226.17	\$8,959.74	\$22,383.90	\$7,000.00	\$7,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$4,226.17	\$8,959.74	\$22,383.90	\$7,000.00	\$7,000.00
Expenditure Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Total: Wastewtr Rate Stablztn Fd	\$4,226.17	\$8,959.74	\$22,383.90	\$7,000.00	\$7,000.00
Fund: 547 Wastewater Sys Reserve Fd					
Revenue					
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Expenditure Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Total: Wastewater Sys Reserve Fd	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

City of Hamilton, Ohio
Annual Budget by Account Classification Report
 Summary

	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 Council Final
Fund: 548 Wastewater Bond Service					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$240,013.54	\$240,140.96	\$240,000.00	\$240,000.00
RE09-Misc - Miscellaneous Revenue	\$1,621.44	\$21,486.84	\$38,743.17	\$40,000.00	\$40,000.00
RE11-Transfers - Transfers In	\$4,633,728.06	\$4,426,956.46	\$3,781,157.70	\$3,817,000.00	\$3,575,000.00
Revenue Totals	\$4,635,349.50	\$4,688,456.84	\$4,060,041.83	\$4,097,000.00	\$3,855,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$2,142,150.81	\$0.00	\$0.00
EX4-Debt Serv - Debt Service	\$4,605,644.34	\$4,802,454.77	\$3,991,788.14	\$4,057,000.00	\$3,855,000.00
Revenue Totals:	\$4,635,349.50	\$4,688,456.84	\$4,060,041.83	\$4,097,000.00	\$3,855,000.00
Expenditure Totals	\$4,605,644.34	\$4,802,454.77	\$6,133,938.95	\$4,057,000.00	\$3,855,000.00
Fund Total: Wastewater Bond Service	\$29,705.16	(\$113,997.93)	(\$2,073,897.12)	\$40,000.00	\$0.00
Fund: 550 Parking Fund					
Revenue					
RE06-Enterprise - Enterprise Revenues	\$255,501.89	\$320,414.00	\$285,475.78	\$309,000.00	\$317,000.00
RE09-Misc - Miscellaneous Revenue	\$6,893.29	\$15,382.44	\$13,961.93	\$12,000.00	\$9,000.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$183,017.99	\$52,969.76	\$90,298.07	\$55,207.00	\$153,000.00
Revenue Totals	\$445,413.17	\$388,766.20	\$389,735.78	\$376,207.00	\$479,000.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$132,437.93	\$134,508.68	\$136,872.00	\$141,289.00	\$167,711.00
EX2-Other Exp - Other Expenditures	\$183,580.40	\$261,242.90	\$153,688.49	\$171,421.00	\$145,130.00
EX3-Cap Imp - Capital Improvements	\$140,911.98	\$14,409.43	\$30.10	\$0.00	\$55,000.00
EX4-Debt Serv - Debt Service	\$53,068.74	\$52,243.76	\$56,343.76	\$55,207.00	\$178,000.00
Revenue Totals:	\$445,413.17	\$388,766.20	\$389,735.78	\$376,207.00	\$479,000.00
Expenditure Totals	\$509,999.05	\$462,404.77	\$346,934.35	\$367,917.00	\$545,841.00
Fund Total: Parking Fund	(\$64,585.88)	(\$73,638.57)	\$42,801.43	\$8,290.00	(\$66,841.00)
Fund: 560 Golf Fund					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE04-Chg Serv - Charges For Services	\$15,180.00	\$16,508.25	\$16,002.25	\$17,000.00	\$17,000.00
RE05-Recreation - Recreation Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE06-Enterprise - Enterprise Revenues	\$1,115,793.16	\$1,034,505.91	\$1,068,827.03	\$1,150,350.00	\$1,089,600.00
RE09-Misc - Miscellaneous Revenue	\$7,209.05	\$9,875.03	\$12,911.29	\$5,990.00	\$6,700.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$177,888.05	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$119,332.78	\$98,435.85	\$97,269.93	\$12,667.00	\$12,667.00
Revenue Totals	\$1,257,514.99	\$1,159,325.04	\$1,372,898.55	\$1,186,007.00	\$1,125,967.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$479,043.40	\$468,716.22	\$503,155.30	\$513,021.00	\$503,062.00
EX2-Other Exp - Other Expenditures	\$596,300.68	\$609,215.07	\$581,735.33	\$653,360.00	\$636,880.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$17,250.00	\$113,921.28	\$37,000.00	\$0.00
EX4-Debt Serv - Debt Service	\$118,455.78	\$96,957.85	\$104,021.48	\$12,667.00	\$12,667.00
Revenue Totals:	\$1,257,514.99	\$1,159,325.04	\$1,372,898.55	\$1,186,007.00	\$1,125,967.00
Expenditure Totals	\$1,193,799.86	\$1,192,139.14	\$1,302,833.39	\$1,216,048.00	\$1,152,609.00
Fund Total: Golf Fund	\$63,715.13	(\$32,814.10)	\$70,065.16	(\$30,041.00)	(\$26,642.00)

Annual Budget by Account Classification Report

Summary

	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 Council Final
Fund: 610 Fleet Maintenance Fund					
Revenue					
RE04-Chg Serv - Charges For Services	\$2,391,107.39	\$2,420,978.54	\$2,357,949.05	\$2,277,739.00	\$2,371,377.00
RE09-Misc - Miscellaneous Revenue	\$20,300.38	\$1,028.37	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$2,411,407.77	\$2,422,006.91	\$2,357,949.05	\$2,277,739.00	\$2,371,377.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$798,884.65	\$755,247.14	\$798,961.73	\$939,112.00	\$902,658.00
EX2-Other Exp - Other Expenditures	\$1,499,165.42	\$1,689,780.92	\$1,700,349.99	\$1,338,627.00	\$1,468,718.00
EX3-Cap Imp - Capital Improvements	\$26,419.55	\$6,809.16	\$16,464.67	\$100,000.00	\$0.00
Revenue Totals:	\$2,411,407.77	\$2,422,006.91	\$2,357,949.05	\$2,277,739.00	\$2,371,377.00
Expenditure Totals	\$2,324,469.62	\$2,451,837.22	\$2,515,776.39	\$2,377,739.00	\$2,371,376.00
Fund Total: Fleet Maintenance Fund	\$86,938.15	(\$29,830.31)	(\$157,827.34)	(\$100,000.00)	\$1.00
Fund: 620 Central Services					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$11,600.00	\$0.00	\$0.00	\$0.00
RE04-Chg Serv - Charges For Services	\$6,221,134.59	\$7,236,197.30	\$8,193,118.83	\$8,469,461.00	\$8,597,529.00
RE06-Enterprise - Enterprise Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$6,221,134.59	\$7,247,797.30	\$8,193,118.83	\$8,469,461.00	\$8,597,529.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$3,989,400.26	\$4,616,511.22	\$5,041,074.70	\$5,376,288.00	\$5,401,073.00
EX2-Other Exp - Other Expenditures	\$2,200,643.37	\$2,199,047.82	\$2,526,781.67	\$2,772,173.00	\$2,977,856.00
EX3-Cap Imp - Capital Improvements	\$31,443.03	\$434,910.68	\$628,274.08	\$321,000.00	\$218,600.00
Revenue Totals:	\$6,221,134.59	\$7,247,797.30	\$8,193,118.83	\$8,469,461.00	\$8,597,529.00
Expenditure Totals	\$6,221,486.66	\$7,250,469.72	\$8,196,130.45	\$8,469,461.00	\$8,597,529.00
Fund Total: Central Services	(\$352.07)	(\$2,672.42)	(\$3,011.62)	\$0.00	\$0.00
Fund: 640 Central Benefits Fund					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$497,341.99	\$0.00	\$0.00
RE10-Financing - Other Financing Sources	\$9,208.72	\$12,882.99	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$551,848.00	\$0.00	\$942,000.00
Revenue Totals	\$9,208.72	\$12,882.99	\$1,049,189.99	\$0.00	\$942,000.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$600,000.00	\$551,848.00	\$0.00	\$500,000.00	\$600,000.00
Revenue Totals:	\$9,208.72	\$12,882.99	\$1,049,189.99	\$0.00	\$942,000.00
Expenditure Totals	\$600,000.00	\$551,848.00	\$0.00	\$500,000.00	\$600,000.00
Fund Total: Central Benefits Fund	(\$590,791.28)	(\$538,965.01)	\$1,049,189.99	(\$500,000.00)	\$342,000.00
Fund: 650 Economic Budget Stabilization					
Revenue					
RE11-Transfers - Transfers In	\$1,777,955.00	\$316,023.00	\$0.00	\$1,210,607.00	\$0.00
Revenue Totals	\$1,777,955.00	\$316,023.00	\$0.00	\$1,210,607.00	\$0.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$1,600,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$1,777,955.00	\$316,023.00	\$0.00	\$1,210,607.00	\$0.00
Expenditure Totals	\$1,600,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Total: Economic Budget Stabilization	\$177,955.00	\$316,023.00	\$0.00	\$1,210,607.00	\$0.00

Annual Budget by Account Classification Report

Summary

	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 Council Final
Fund: 715 Unclaimed Monies Fund					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$9,008.50	\$2,500.00	\$5,000.00
Revenue Totals	\$0.00	\$0.00	\$9,008.50	\$2,500.00	\$5,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$494.23	\$109,124.69	\$2,500.00	\$90,000.00
Revenue Totals:	\$0.00	\$0.00	\$9,008.50	\$2,500.00	\$5,000.00
Expenditure Totals	\$0.00	\$494.23	\$109,124.69	\$2,500.00	\$90,000.00
Fund Total: Unclaimed Monies Fund	\$0.00	(\$494.23)	(\$100,116.19)	\$0.00	(\$85,000.00)
Fund: 730 Benninghoffen Trust Fund					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$247.50	\$614.85	\$819.39	\$800.00	\$1,000.00
Revenue Totals	\$247.50	\$614.85	\$819.39	\$800.00	\$1,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$247.50	\$565.51	\$449.29	\$800.00	\$1,000.00
Revenue Totals:	\$247.50	\$614.85	\$819.39	\$800.00	\$1,000.00
Expenditure Totals	\$247.50	\$565.51	\$449.29	\$800.00	\$1,000.00
Fund Total: Benninghoffen Trust Fund	\$0.00	\$49.34	\$370.10	\$0.00	\$0.00
Fund: 775 Sinking Fund					
Revenue					
RE08-Spec Assmt - Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$836.46	\$0.00	\$0.00	\$0.00	\$0.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$32,691,416.61	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$3,665,165.28	\$4,507,215.51	\$4,216,572.56	\$3,831,874.00	\$3,729,000.00
Revenue Totals	\$3,666,001.74	\$4,507,215.51	\$36,907,989.17	\$3,831,874.00	\$3,729,000.00
Expenditures					
EX4-Debt Serv - Debt Service	\$3,971,453.77	\$4,507,215.51	\$36,902,733.67	\$3,831,874.00	\$3,729,000.00
Revenue Totals:	\$3,666,001.74	\$4,507,215.51	\$36,907,989.17	\$3,831,874.00	\$3,729,000.00
Expenditure Totals	\$3,971,453.77	\$4,507,215.51	\$36,902,733.67	\$3,831,874.00	\$3,729,000.00
Fund Total: Sinking Fund	(\$305,452.03)	\$0.00	\$5,255.50	\$0.00	\$0.00
Revenue Grand Totals:	\$359,891,381.95	\$427,628,102.52	\$347,252,480.48	\$273,430,419.00	\$303,293,839.00
Expenditure Grand Totals:	\$376,506,219.27	\$406,204,929.89	\$371,651,042.70	\$287,037,235.00	\$318,506,039.00
Net Grand Totals:	(\$16,614,837.32)	\$21,423,172.63	(\$24,398,562.22)	(\$13,606,816.00)	(\$15,212,200.00)

2019 Budget
Glossary

City of Hamilton
BUTLER COUNTY OHIO



Glossary: Ac - Ca

Accounts Payable. A liability account reflecting amounts owed to persons/organizations for goods and services received

Accounts Receivable. An asset account reflecting amounts owing from persons/organizations for goods and services provided

Accrual Basis. A method of accounting that recognizes the financial effect of transactions when they occur as opposed to when cash is actually received or spent

Adopted Budget. A budget that has been prepared and reviewed in accordance with State law and has been duly adopted by City Council

Allocate. To set aside portions of budgeted expenditures that are specifically designated for a certain purpose

AMP. American Municipal Power; a joint action agency for a consortium of electric generating and/or distributing cities located in Ohio and nearby states

Annual Budget. A budget covering a single fiscal year (January 1 to December 31)

Appropriation. A legal authorization by the City Council to make expenditures and incur obligations for a specific purpose

Assess. To establish an official property value for taxation

Assessed Valuation. A value that is established for real or personal property for taxation purposes. Ohio Revised Code 5713.01 assigns the duty of appraising real estate and determining properties' assessed value to the County Auditor

Assets. Property owned by the City which has monetary value

Attrition. A method of achieving a reduction in personnel by not refilling the position vacated through resignation, reassignment, transfer, retirement, or means other than layoffs

Authorized Positions. Employee positions that are authorized in the adopted budget for the fiscal year

Balanced Budget (per the State of Ohio). A budget in which each fund's beginning of the year cash balances plus the fund's projected annual revenues are equal to the annual expenditure appropriation of each fund

Base Rate. A fixed monthly utility charge that includes customer charges and usage charges that are independent of other charges and/or adjustments such as riders

Basis of Accounting. A term used to describe when revenues, expenditures, expenses, and transfers are recognized in the accounts and reported on the financial statements, specifically relating to the timing of measurements

Boiler. A device for generating steam for power, processing, or heating purposes; or hot water for heating purposes or hot water supply. Heat from an external combustion source is transmitted to a fluid contained within the tubes found in the boiler shell. This fluid is delivered to an end-use at a desired pressure, temperature, and quality

Bond. A written promise to pay a specified sum of money (called the face value or principal amount) at a specified date(s) in the future called the maturity date(s), together with periodic interest at a specified rate

Bond Market. The term used to describe the method of obtaining financing by issuing bonds through either competitive or negotiated methods. The market rate for bonds is determined by prevailing rate of similar issues from other municipalities

Bond Rating. A rating (made by an established bond rating company) from a schedule of grades, indicating the probability of timely repayment of principal and interest on bonds issued

Bond Indenture. A legal and binding contract between a bond issuer and the bondholders. The indenture specifies all the important features of a bond, such as its maturity date, timing of interest payments, method of interest calculation, callable/convertible features if applicable, and so on. The indenture also contains all the terms and conditions applicable to the bond issue. Other critical information included in the indenture are the financial covenants that govern the issuer and the formulas for calculating whether the issuer is within the covenants

Bond Refinancing (Refunding). The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions

Budget. A plan of financial operation comprised of an estimate of proposed expenditures for a given period and the proposed means of financing them. Each City of Hamilton budget is an annual budget. The expenditures in the budget agree with the appropriations approved by the City Council

Budget Calendar. The schedule of key dates which the City follows in preparation and adoption of its budget

Budgeting for Outcomes. Type of priority-based budgeting that connects government spending to results within the community

CAFR. Comprehensive Annual Financial Report; the official annual financial report of the City of Hamilton. The CAFR is prepared in conformity with Generally Accepted Accounting Principles (GAAP) by the City and includes an accounting opinion issued by an outside auditor

Glossary: Ca - De

CALEA. Communications Assistance for the Law Enforcement Act; a voluntary accreditation for law enforcement agencies based on a body of standards internationally accepted by the law enforcement community

Capital Assets. Items that are tangible, have an economic life greater than one year, and maintain their identities throughout their useful lives. Also known as fixed assets

Capital Improvements. Additions and/or replacements to the City's buildings, and infrastructure assets (e.g., highways, sewer and water lines, pumping stations, etc.)

Capital Outlay. Represents an expenditure designated for the purchase of fixed assets such as depreciation, machinery, equipment, or vehicles

Capital Project Fund. A fund created to account for financial resources to be used for acquisition or construction of major capital facilities

Capital Reserve. An account used to segregate a portion of the government's equity to be used for future capital program expenditures

Carry Over Balance. An amount of cash remaining at the end of a fiscal year after all of the year's financial obligations have been satisfied. The cash balance is "carried over" as the beginning cash balance of the next year

Cash Basis. A basis of accounting under which transactions are recognized only when cash is received or disbursed

CCA. City of Cleveland's Central Collection Agency, an administrator with authority to enter into agreements on behalf of the City of Cleveland with the City of Hamilton for the purpose of administering the City of Hamilton's income tax laws as our agent and for providing a central collection facility on behalf of the City of Hamilton

CD. Community Development

CDBG. Community Development Block Grant; a federal entitlement program designed to benefit low and moderate income persons, specifically in the areas of housing and community development

Charges for Services. A charge or fixed rate for the purchase of an article or service including a variety of fees and charges. Examples include purchase of birth certificates, planning review fees, utility bills, etc.

Chart of Accounts. The classification system used by a city to organize the accounting for various funds

City Council. The governing body of the City of Hamilton. There are currently seven City Council members including one Mayor

City Manager. The chief executive officer of the City of Hamilton appointed by City Council

City Manager's Letter. The opening section of the budget, which provides the City Council and the public with a general summary of the most important aspects of the budgets, the major changes, and the views and recommendations of the City Manager

CIP. Capital Improvements Program; a plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs

Collective Bargaining Agreement. A legal contract between the employer and a verified representative of a recognized bargaining unit for specific terms and conditions of employment (e.g., hours, working conditions, salary, fringe benefits, etc.)

Commodities. An expenditure category that includes supplies and materials that are consumed as they are used. Some examples of commodities are chemicals, office supplies, cleaning supplies, and supplies to maintain equipment

Compressed Natural Gas (CNG). CNG is a readily available alternative to gasoline that is made by compressing natural gas to less than 1% of its volume at standard atmospheric pressure. Consisting mostly of methane, CNG is odorless, colorless, and tasteless. It is drawn from domestically drilled natural gas wells or in conjunction with crude oil production

Constant or Real Dollars. The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point in time in the past

Contingency. A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted

Contractual Services. An expenditure category that includes all services provided by outside and internal consultants and vendors. Examples include computer maintenance contracts, legal services, memberships in professional organizations, and telephone bills

CPI. Consumer Price Index; a statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation)

Cost of Service. A rate-making concept used for the design and development of rate schedules to ensure that the filed rate schedules recover only the cost of providing the electric service at issue. This concept attempts to correlate the utility's costs and revenue with the service provided to each of the various customer classes

Debt Service. Debt service expenditures which include principal, interest, and collection fees

Glossary: De - Gi

Debt Service Fund. A fund created to account for financial resources to be used for the payment of debt obligations of the City. Payments made by a Debt Service Fund include principal, interest, and trustee fees (if applicable) on City bonds

Deficit. The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period

Department. A major unit of organization in the City comprised of subunits called divisions

Depreciation. Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. Depreciation is determined by allocating the cost of capital assets over the estimated useful lives of the assets on a straight-line basis

Disbursement. Payment for goods and/or services in cash

Distinguished Budget Presentation Awards Program

A voluntary program administered by Government Finance Officers Association to encourage governments to prepare effective budget documents. This award is the highest form of recognition in governmental budgeting and represents a significant achievement

Distribution System. The portion of the transmission and facilities of an electric system that is dedicated to delivering electric energy to an end-user

ELT. The Executive Leadership Team, which comprises the four executive directors and the City Manager

Employee (or Fringe) Benefits. Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Medicare and the various pension, medical, and life insurance plans

Encumbrances. Commitments related to unperformed contracts for goods or services

Enterprise Fund. A fund created to account for operations financed and operated in a manner similar to private business enterprises (e.g., water, electric, golf course). The expenses of an Enterprise Fund are usually financed or recovered through user charges (e.g., golf fees)

Entitlements. Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the money, usually the State or the Federal government

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

Expenditures. Cash payments for goods received, services rendered, or debt obligations

Final Budget. Term used to describe revenues and expenditures for the year beginning January 1 and ending December 31 adopted by Council

Financial Plan. A multi-year financial forecast of all revenues and expenditures of the City for all major funds. This forecast is the basis of the City's annual budget

Fiscal Policy. A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding

Fiscal Year. A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The City's fiscal year runs from January 1 through December 31

Fixed Assets. Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment. Also known as Capital Expenditures

Forecasting. A process of analyzing data to determine future trends

FTE. Full Time Equivalent; ratio of total number of paid hours (part time or grant employees) to the number of working hours (2,080 hours for a full time employee) per year

Function. Related activities intended for the same purpose. Example: the Police and Fire Divisions perform activities associated with the function of public safety

Fund. A fiscal and accounting entity with a self-balancing set of accounts that records all financial transactions for specific activities

Fund Balance. The difference between assets and liabilities reported in a fund. Also known as a Carry Over Balance or Retained Earnings

GAAP. Generally Accepted Accounting Principles; Rules and procedures that serve as the norm for the fair presentation of financial statements

General Fund. Fund used to account for all financial resources except those required to be accounted for in another fund. The General Fund balance is available to the City for any purpose provided it is expended or transferred according to the general laws of Ohio and the Charter of the City

GFOA. Government Finance Officers Association; An organization that supports the advancement of governmental accounting, auditing, and financial reporting

GIS. Geographic Information System; Computer system that illustrates geographic details of land and/or property

Glossary: Go - Pe

Goal. A statement of broad direction, purpose or intent based on the needs of the community

Governmental Fund. Fund generally used to account for tax-supported activities

Grants. A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee

Hamilton Parks Conservancy. Formerly the Department of Parks and Recreation, the Hamilton Parks Conservancy was organized in 2015 as a 501 (c) 3 organization tasked with maintaining the City of Hamilton's parks at a lower cost to the City's residents

HUD. United States Department of Housing and Urban Development

Independent Auditor's Report. The official written communication of the results of an audit. In a financial audit, the independent auditor's report typically will offer an opinion on whether a set of financial statements is fairly presented in conformity with GAAP

Indirect Cost. A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service

Infrastructure. An asset such as streets, water and sewer lines, treatment facilities, traffic signals, etc.

Interfund Transfer. Flow of cash between funds of the same governmental entity

Intergovernmental Revenue. Revenue received from other governmental entities such as the county, state or federal government, most generally in the form of grants, taxes, or subsidies

Internal Service Charges. The charges to user departments for internal services provided by another City department or function

Internal Service Fund. A fund created to account for the financing of goods or services provided by one department to other departments of the City

KPI. Key Performance Indicator; measures by which City departments are evaluated for effectiveness within the goals of the Strategic Plan

Levy. Taxes imposed for the support of governmental activities

Line-Item Budget. A budget prepared along departmental lines that focuses on individual accounts within each department, such as supplies

LMT. The Large Management Team, which comprises of ELT members (see ELT) and department directors

Load Factor. The ratio of the average load to peak load during a specified time interval

Long-Term Debt. Debt with a maturity of more than one year after the date of issuance

Maturities. The dates on which the principal or stated values of investments or debt obligation mature and may be reclaimed

Mill. The value of 1/1000 of one dollar used in computing taxes (usually property taxes) by multiplying the rate times the taxable value divided by 1,000. Example: 5.9 Mills with taxable property value of \$100,000 is calculated:

$$\$100,000/1,000 \times 5.9 = \$590$$

Millage. A tax rate on property, expressed in mills per dollar of value of the property

Mission. A description of the scope and purpose of a specific entity

Modified Accrual Accounting. A basis of accounting in which expenditures are accrued but revenues are accounted for when they become measurable and available

Net Budget. The legally adopted budget less all interfund transfers and interdepartmental charges

Nominal Dollars. The presentation of dollar amounts not adjusted for inflation. Adjusting for inflation would be done to reflect the real purchasing power of money today

Note. A written promise to pay a certain amount of money on a specific date with interest; a short-term debt. Most notes are one year or less

Obligations. Amounts which are owed including liabilities and encumbrances

ODOT. Ohio Department of Transportation

OKI. Ohio, Kentucky, and Indiana tri-State area

Operating Expenses. Day-to-day expenses necessary for the maintenance of the enterprise. Operating expenses include payroll, employee benefits, depreciation, repairs, etc.

Operating Revenue. Revenue or funds received as income to pay for ongoing day-to-day operations

OPWC. Ohio Public Works Commission; was created to assist in financing local public infrastructure improvements under the State Capital Improvements Program and the Local Transportation Improvements Program

Output Indicator. A unit of work accomplished, without reference to the resources required to do the work. Output indicators do not reflect the effectiveness or efficiency of the work performed. (e.g., number of permits issued, number of refuse collections made, or number of burglary arrests made)

Peak Demand. The maximum (electric) load during a specified period of time

Glossary: Pe - Su

Performance Indicators. Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs

Performance Measure. Data collected to determine how effective or efficient a program is in achieving its objectives

PERS. Public Employees Retirement System

Personal Services. An expenditure category which includes all City employee salary and fringe benefit costs

PJM. Pennsylvania, Jersey, Maryland (PJM) regional electric transmission network

Prior-Year Encumbrances. Obligations from previous fiscal years in the form of purchase orders, contracts, or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated

Program. A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible

Program Budget. A budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments

Program Performance Budget. A method of budgeting whereby the services provided to the residents are broken down in identifiable service programs or performance indicators

Program Revenue (Income). Revenues earned by a program, including fees for services, license and permit fees, and fines

Real Property. Property which is land, buildings, or other capital improvement which become an integral and connected part to the real property (an example is playground equipment)

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

Resolution. A special or temporary order of a legislative body; An order of a legislative body requiring less legal formality than an ordinance or statute

Resources. Total amounts available for appropriation including estimated revenues, fund transfers and beginning balances

Retained Earnings. The historically accumulated earnings of an enterprise fund less any amounts transferred to other funds not deemed for operational purposes

Revaluation. The process used by the assessor to place a new value on real property and improvements for determining the parcel's assessed value for property tax purposes. A revaluation is performed on all taxable properties in the same year

Revenue. Sources of income financing the operations of government

RFP. Request for proposal

ROI. Return on investment

RP3. Reliable Public Power Provider

Service Level. Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload

SHX. Refers to South Hamilton Crossing grade separation project

Special Assessment. A levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties

Special Assessment Fund. A fund created to account for the use of special assessment receipts

Special Revenue Fund. A fund created to account for financial resources which are designated for a specific operational purpose by local or state regulations

State Bond Issue No. II. A bond issue of the State of Ohio, the proceeds of which are distributed to local governments in Ohio for approved capital improvement (e.g., roads, bridges, utilities) projects

Strategic Plan. The document prepared by the City which defines the major issues and establishes a process to continually review and improve the City organization's vision of the community. The Strategic Plan provides the framework within which the overall direction of the City will be guided and against which policy decisions and issues will be measured

Structurally Balanced Budget . A budget in which all funds' expenditures are equal to or less than the amount of revenue projected for each budget year

Subsidy. Monetary assistance granted by a government to a person or group in support of a project or enterprise being in the public interest

Substation. Facility equipment that switches, changes, or regulates electric voltage

Glossary: Su - XI

Supplemental Appropriation. A legal authorization by the City Council to make expenditures and to incur obligations which are additional to the authorization contained in the City's original annual appropriation

Taxes. Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for benefit, such as special assessments

Tax Levy. The resultant product when the millage is multiplied by assessed real property value

TIF. Tax Incremental Financing District; A geographic area within the City designated as a district to allow for certain infrastructure and building improvement costs to be recovered through tax incremental levies. Future property taxes are used to repay the cost of the infrastructure and other improvements

TIF Payments. Tax Increment Financing payments; payment is made to a designated district for property taxes

Transfers In/Out. Amounts transferred from one fund to another to assist in financing the services or purchases for the recipient fund

Transmission System (electric). An interconnected group of electric transmission lines and associated equipment for moving or transferring electric energy in bulk between points of supply and points at which it is transformed for delivery over the distribution system lines to consumers or is delivered to other electric systems

Trust Funds. Funds established to account for assets held for other City funds

Unencumbered Balance. The amount of money in a fund that is neither expended nor encumbered and is still available for future purposes

Unreserved Fund Balance. Portion of a fund's balance that is not restricted for a specified purpose and is available for general appropriation

User Charge or User Fees. Charges for service, the payments of a fee for direct receipt of a public service by the party benefiting from the service (e.g., greens fees, water bill payments)

Utility. A service or commodity used for generation and transmission or distribution to the general public such as electricity, gas, or water. The City of Hamilton has utility charges for water, gas, electric, and wastewater

Variable Cost. A cost that increases/decreases with increases/decreases in the amount of service provided

Vital Statistics. Statistics concerning the important events in human life, such as births, deaths, health and diseases

Working Cash. Excess of readily available assets over current liabilities, or cash on hand equivalents which may be used to satisfy cash flow needs

Workload Indicator. A unit of work to be done (e.g., number of permit applications received or the number of burglaries to be investigated)

Work Years. The amount of personnel resources required for a program expressed in terms of the "full-time equivalent" number of employees. One "work year" is equal to one full-time, year-round employee. For most categories, this equals 2,080 hours year (40 hours per week times 52 weeks). The number of hours a part-time employee is budgeted to work during the year is divided by 2,080 to arrive at the equivalent number of "work years" for the position

XLMT. The Extra-Large Management Team, which comprises of LMT members (see LMT) and division managers