




2018 **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, 2017

Christopher P. Morill

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 2018 Adopted Operating Budget with respect to budgetary trends. The All Funds Budget Summary and Fund Matrix introduce the budget for Fiscal Year 2018, and the Capital Budget Summary outlines capital investment priorities in 2018. Pages 27-64.

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 65-126.

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. Photos and descriptions accompany each highlight to provide interesting information about notable accomplishments and initiatives within the City.

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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 127-188.

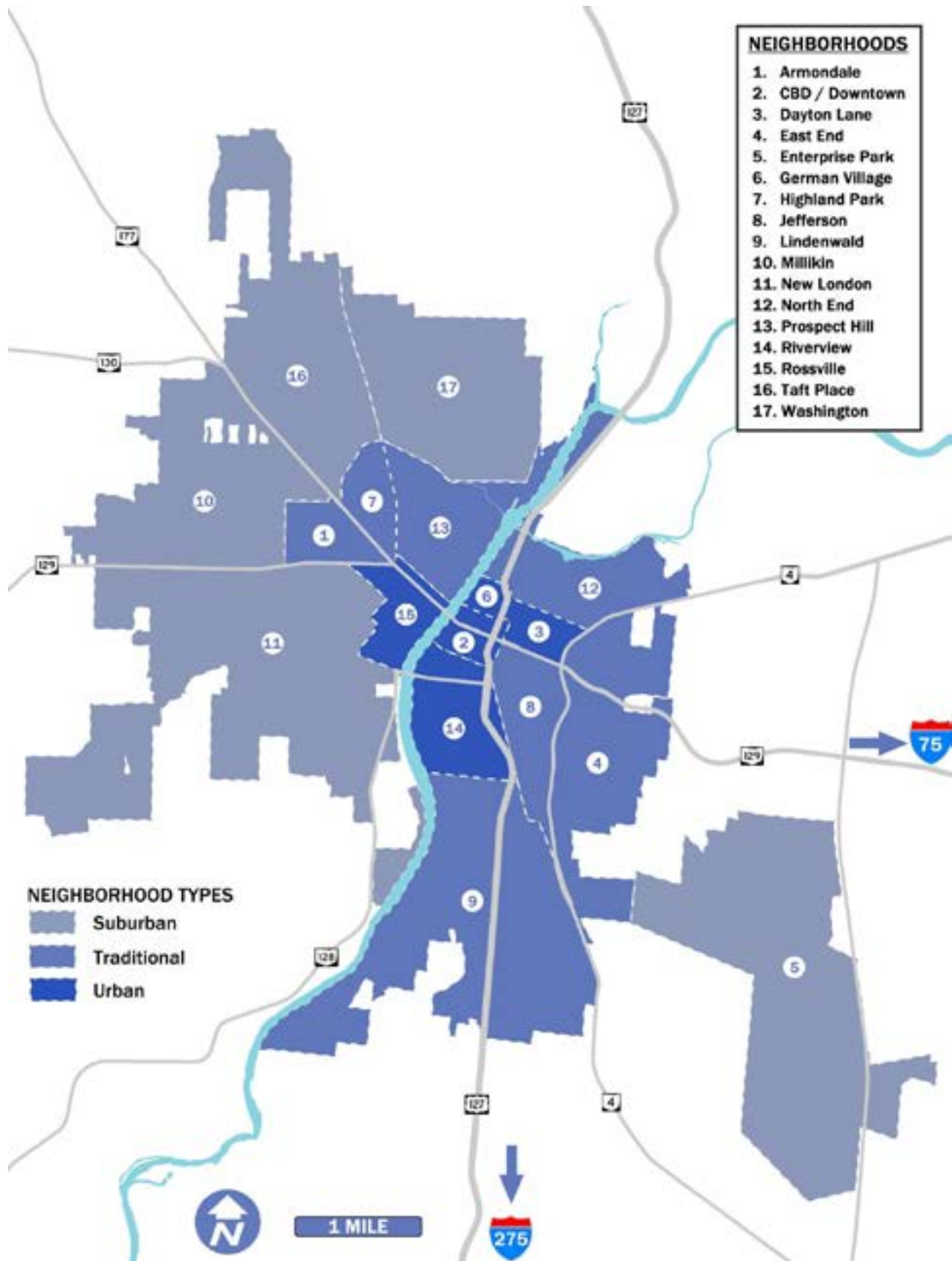
Classification Summary

Outlines the full fund Classification Summary for revenues and expenditures of the 2018 Budget. Pages 189-214.

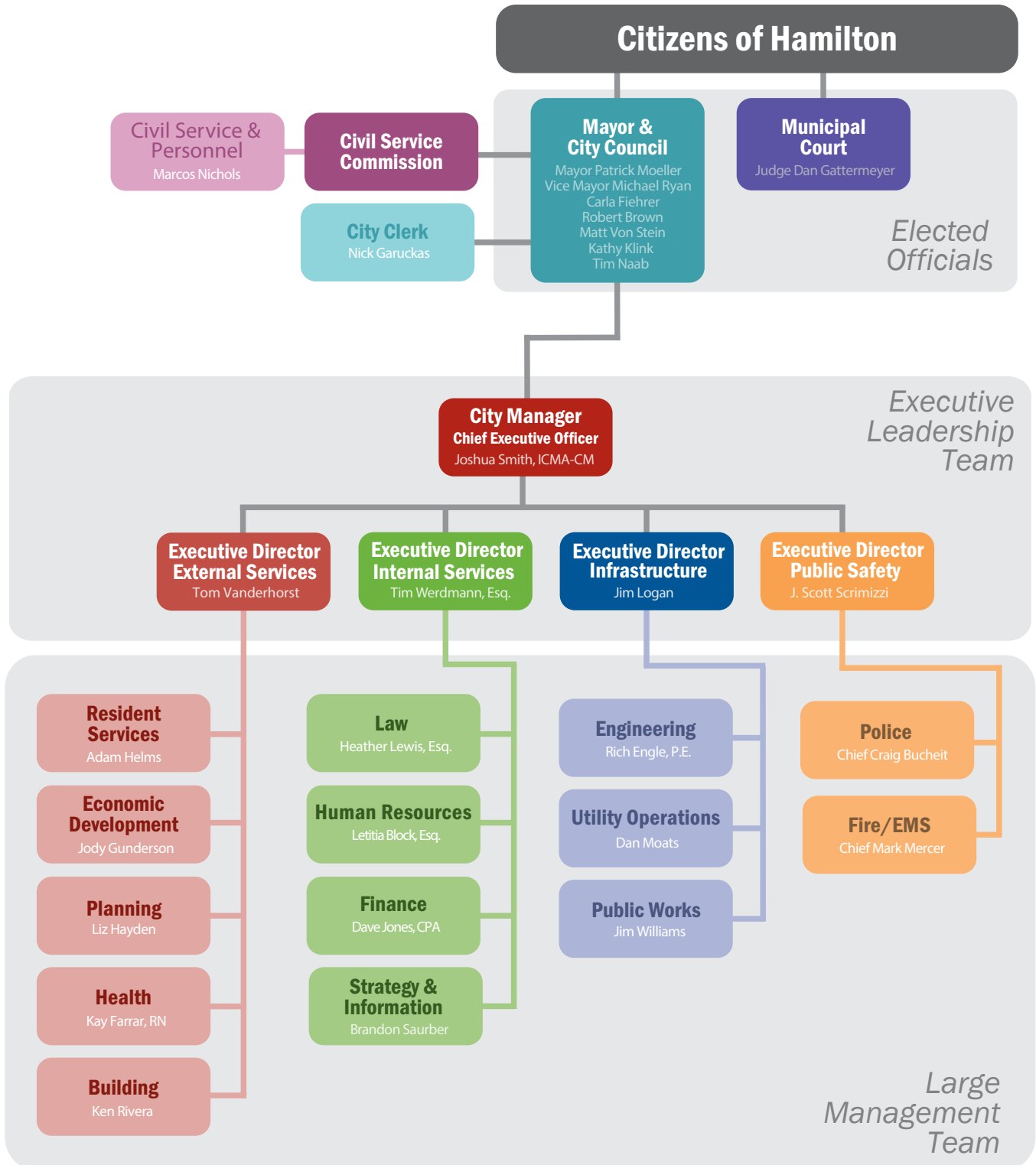
Appendices

Provides a glossary of common terms used throughout the budget document. Pages 215-222.

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 Nabb	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

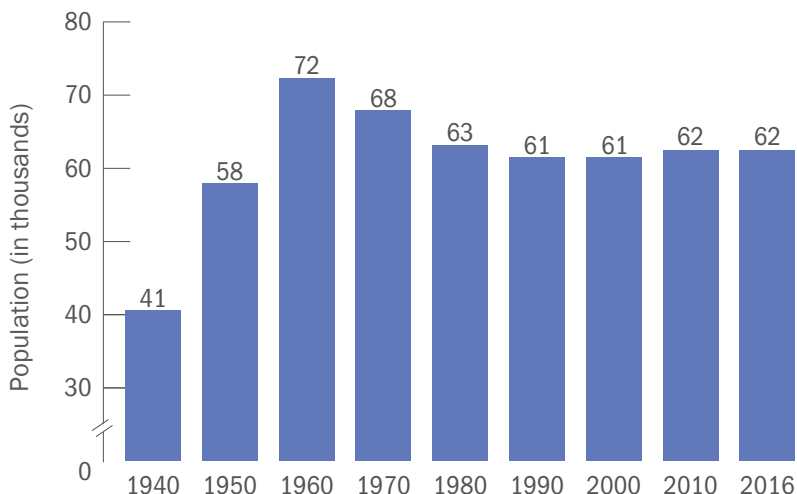
Executive Directors

Jim Logan	Executive Director, Infrastructure
J. Scott Scrimizzi	Executive Director, Public Safety
Tom Vanderhorst	Executive Director, External Services
Tim Werdmann	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	Director of Finance
Kay Farrar	Director of Health
Letitia Block, Esq.	Director of Human Resources
Heather Lewis, Esq.	Director of Law (Millikin & Fitton Law Firm)
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	Acting 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	15.5%
\$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	3.7%

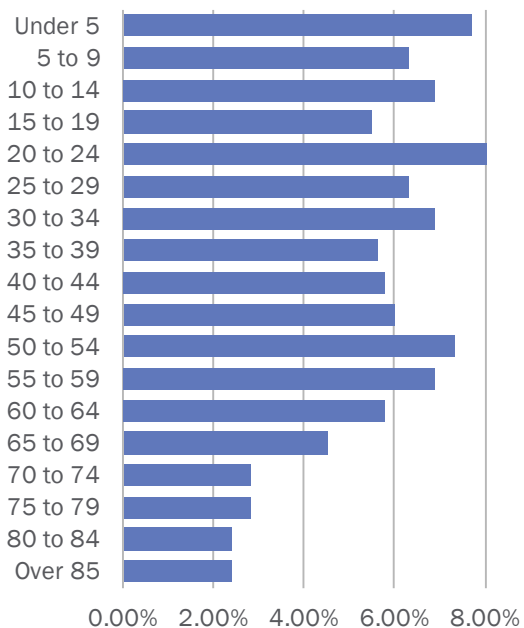
Hamilton's Top Employers in 2017

Company	Industry	Employees
Butler County	Government	1,500
Fort Hamilton Hospital	Healthcare	1,000
Hamilton City School District	Education	1,000
ThyssenKrupp Bilstein	Manufacturing	750
Community First Solutions	Healthcare	700
City of Hamilton	Government	640
Barclaycard	Communication Tech.	400
Miami University	Education	400
STARTEK	Communication Tech.	350
Bethesda Butler Hospital	Healthcare	245
Valeo Climate Control	Manufacturing	235
First Financial Bank	Finance	230
Vinylmax (Headquarters)	Manufacturing	190
Interstate Warehousing	Manufacturing	150
Connector Manufacturing	Manufacturing	150
iMFLUX	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

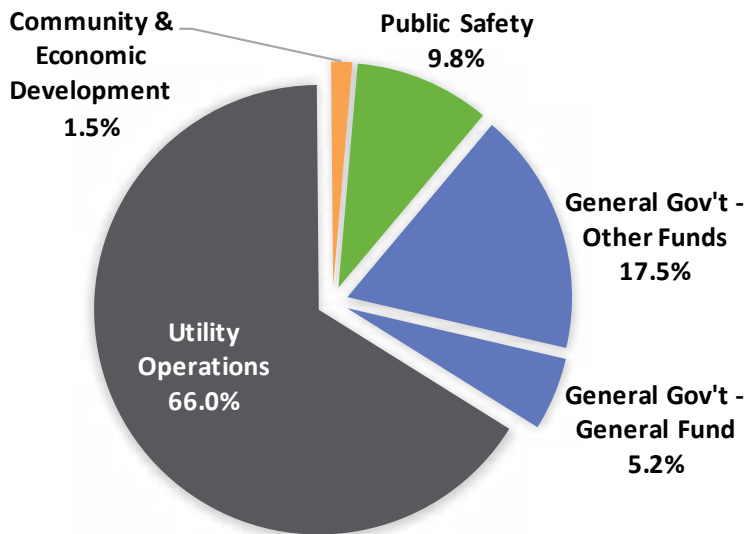
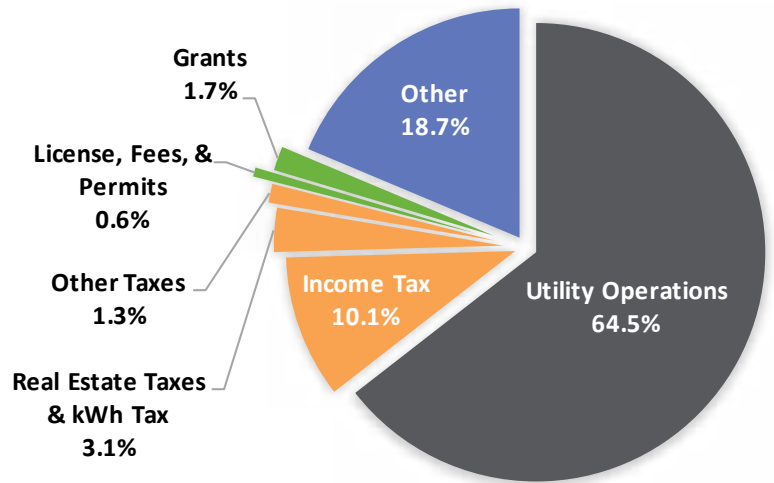


General Info

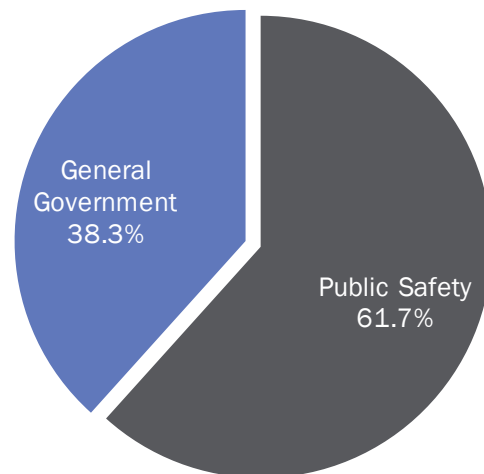
Median Age	37.2
Males per 100 Females	87.6
Total Households	24,325
Median Household Income	\$40,401
Estimated 2015 Unemployment	4.8%

Budget at a Glance

\$273.43M | **Where the Money Comes From All Funds**



\$287.04M | **Where the Money Goes All Funds**



\$47.17M | **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.

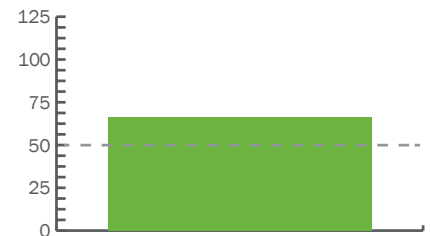
The review held in 2017 aligned with our 2018 budget schedule and represents the beginning of a shift in our plan for coming years. Nevertheless, the items below reflect the structure of our '16-'20 plan. The dashed lines represent where we should be to keep pace with the 5-year goals. As you'll see, Hamilton's economy is growing a healthy clip.

WORK

INVESTMENT

Generate \$125mm in new private investment

- Private investment had a banner year in 2017. 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 2017, 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 2017.
- 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.

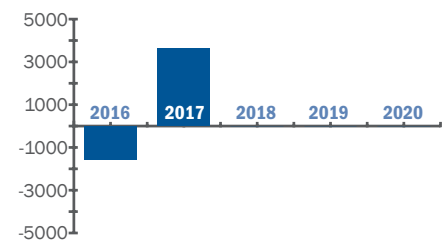


LIVE

PROPERTY SALES

Exceed total county growth rate of median home sale prices

- In 2017, 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 2017, 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 2017, the City redesigned its strategic plan to focus on Hamilton's desirable, safe, and vibrant neighborhoods. It is our goal to invest \$3.00 million per year in the City's urban core.

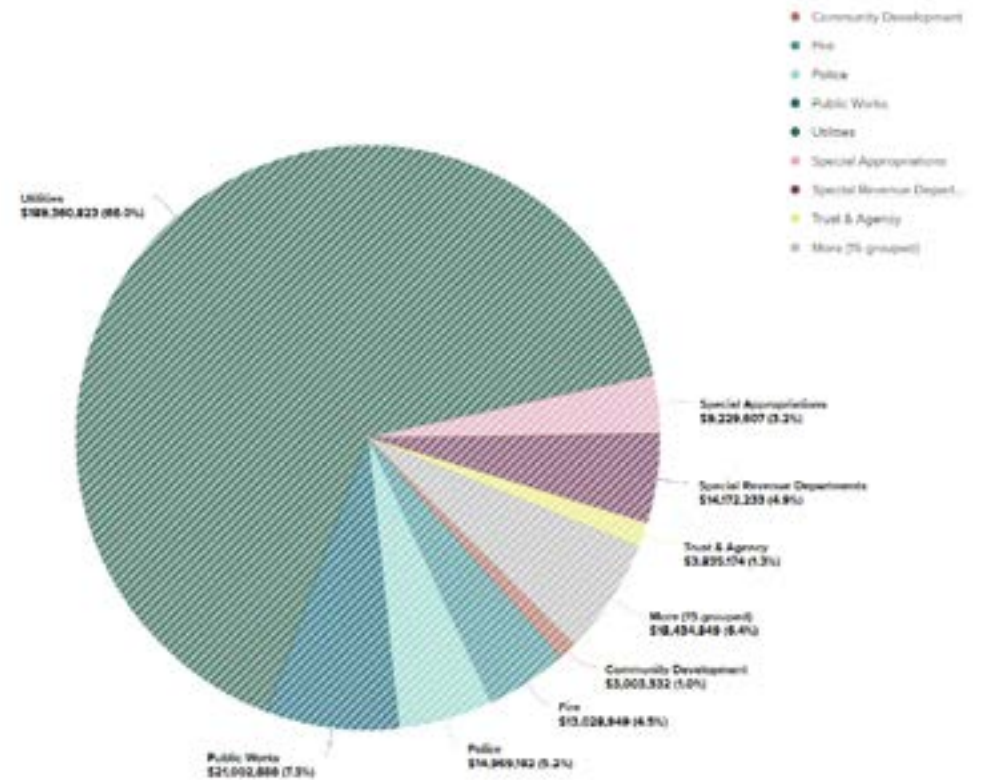
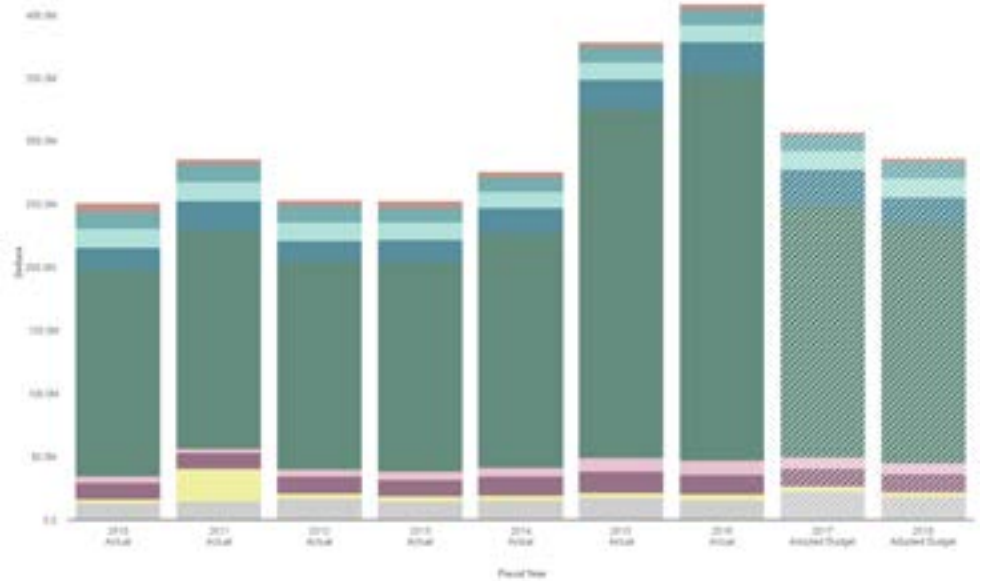
On this page are the performance measures of our 2018-2020 plan. This chart represents where we want to be by the end of 2020. This Budget Book will discuss the amount of progress the City has made over the past few years. In most cases, we are more than a year ahead of our pace to meet the goals that 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



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.



2018 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. Hamilton is the county seat of Butler County and covers an area of approximately 22 square miles bisected by the Great Miami River. Hamilton's population has been steadily increasing since 2000, and today it is home to over 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 tribe.

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 \$2.40 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 Continued

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 business 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. South Hamilton Crossing, a project that various stakeholders have attempted to start for over 100 years, is expected to be complete in late summer 2018. This project will replace the current South Hamilton railroad crossing with an overpass that will improve 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 will be completed in spring 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 plans to construct the largest indoor sports complex in North America at this location, starting in 2018. The proposed 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 South Hamilton Crossing, the addition of at least four new restaurants downtown, and the expected groundbreaking of the sports complex at Champion Mill, 2018 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 Marcum Park and RiversEdge in downtown Hamilton.

Vision

To become a purposeful destination for working, living, and playing.

Mission

Provide effective and valued services that improve the quality of life in Hamilton.

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

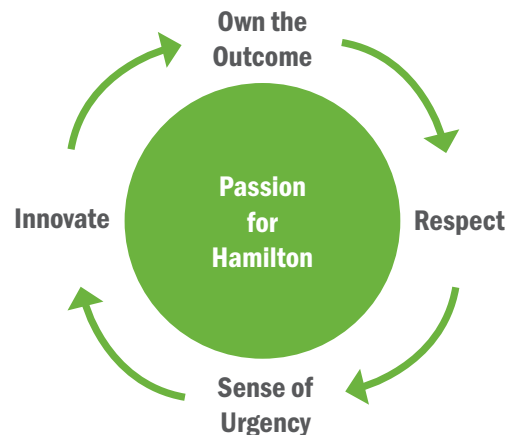
City of Hamilton employees show respect and empathy toward our coworkers and the customers we serve. We may not always be able to provide the answer a customer wants, but we treat them as we would want to be treated. Further, we are accountable for both our successes and failures.

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.

Innovate

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.



Letter From the City Manager

November 27, 2017

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 Proposed Annual All Funds Budget (hereinafter “Budget”) of \$287.04 million is submitted for your consideration. The budget is for the January 1, 2018 to December 31, 2018 fiscal 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 13, 2017 City Council meeting.

In advance of preparing the FY 2018 Budget, staff updated our internal three-year financial forecast (2018-2020). 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 replace and/or improve fire engines, fire houses, key intersections, parks, etc. We are planning today on the best way to fund these expenses.

Reimagine, Reassess, and Reinvent

Since starting as City Manager in September 2010, our community has been in a continual process to reimagine, reassess, and reinvent. We have shown a stubborn, determined resolve to improve our city. This resolve continues to gain strength with ongoing community success. Our focus should always be how do we assist businesses by clearly articulating state requirements and treating them like a valued customer instead of a bureaucratic nuisance. While we are certainly not perfect in this area, we have made great strides in recent years. We will continue to work with everyone who wants to positively impact our local economy.

In addition to our business focus, our 17Strong neighborhood effort has yielded positive momentum since its establishment. With incredible dedication by a handful of individuals, we have begun to better engage neighborhoods. With that engagement, comes improvement on several fronts. At a minimum, we want our neighborhoods to be safe and clean. Once we achieve “safe and clean” status, we can focus on neighborhood amenities that are desired.

Planning for Hamilton’s Future

2017 has been a big planning year for our city. We launched three different plans earlier in 2017: City of Hamilton Comprehensive Plan (hereinafter “Comp Plan”); the Hamilton River Plan, and the Joint Economic Development District III Plan (hereinafter “JEDD III Plan”). All three will provide a blueprint for future development. In particular, the Hamilton River Plan and JEDD III Plan will be executed almost immediately after completion.

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

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

Both traffic/congestion and future land uses will be looked at closely in the City of Hamilton Comprehensive Plan. A bold plan needs to be articulated to improve our traffic flow. Gridlock harms our businesses, creates public safety issues, and generally annoys our residents. We have begun the conversation with the Butler County Engineer’s Office, the Ohio-Kentucky-Indiana Council of Governments, and the Ohio Department of Transportation to review funding sources which may be available to improve key intersections, establish a second and third major east-west route that is not slowed by trains, and to better connect routes that align with the Black Street Bridge and the Columbia Bridge.

Partnerships

The City has been very aggressive in recent years to catalyze development efforts in our downtown, Main Street, and riverfront areas. We have partnered with various entities to assist the City in achieving these outcomes. These entities include the Hamilton Community Foundation, the Hamilton Area Chamber of Commerce, Consortium for Ongoing Reinvestment Efforts (CORE), and the Hamilton Parks Conservancy. These entities work hand-in-hand with the City by focusing on desired outcomes. It is critical for our community to be a desired place to live, work, visit, and play. If we are not successful in these areas, it will become more difficult to maintain existing jobs and to attract new jobs. Without net increases annually in job creation, our ability to fund basic operations diminishes.

Economics, Not Optics

I often think about a statement by former Federal Reserve Chairman Alan Greenspan. When the federal government was contemplating the expiration of the Budget Enforcement Act of 1990, the primary anti-deficit law, Greenspan warned of the consequences. Presciently he said, “History suggests that an abandonment of fiscal discipline will eventually push up interest rates, crowd out capital spending, lower productivity growth, and force harder choices upon us in the future.”

City Manager Letter Continued

The application of Greenspan's sentiment to the City of Hamilton is the fiscal discipline that has been exercised in recent years has allowed the City to invest in capital and real estate (i.e., not crowding out capital spending by increasing operations). This has primarily been accomplished by keeping personnel costs below 2008 levels. These investments have moved our community forward.

In summary, we must continue to aggressively move Hamilton forward by investing in amenities that will help our community be attractive for job and capital investment. Our predicament: how do we balance these investments, so we can protect enough of our budget to provide needed, basic services? Without long-term economic growth, we will not be able to adequately fund basic services in future years. *Thus, we must focus on what will drive long-term economics and not short-term optics.*

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 2018, we have budgeted \$36,768,156 for General Fund Personnel (when also accounting for services the City has contracted out over the last few years such as Police Dispatch, Law, Parks, Income Tax, etc.). *Without adjusting for inflation, we are projected to spend \$1,378,757 less in General Fund Personnel than we did eleven years ago.*

In the 2017 Budget, we added 9 full time Police Officers (including 5 School Resource Officers) and 9 full time Firefighter positions. This was done to ensure visibility and connectivity within our neighborhoods and improve upon our goal to prioritize safety within the City.

City-Wide Staffing

In 2008, City-wide staffing was approximately 750 full-time employees (FTEs). In the 2017 Adopted Budget, the City had 685.50 FTEs. The 2018 Proposed Budget is showing 687.75 FTEs or an increase of 2.25 over 2017. While certain positions were eliminated because of new contracted services, such as positions with Income Tax, there are other positions that will be new for 2018 in the Infrastructure Department. These positions include:

- Field Service Specialist
- Environmental Health & Safety Manager

These new positions will support the Infrastructure Department's focus on safety for employees and the community, as well as succession planning goals for many years to come.

New Projects in 2018

The City is planning many new initiatives and projects in 2018 that will continue to enhance the quality of life in our community.

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 will continue to see infrastructure improvements in 2018. Overhead utility wires will be placed underground from B Street to Eaton Avenue, the Main Street water main will be replaced, new brick will be installed between B Street and D Street, new streetlights will be installed, and a sidewalk "bump out" will be added at strategic locations to widen the sidewalk. This new streetscape project will provide better pedestrian connectivity and promote increased business attraction.

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 contributing 90 percent and the City responsible for the remaining 10 percent. \$2.61 million is budgeted in 2018 for this project. 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 will begin in summer 2018, this project has been the result of many years of hard work by City staff.

Streetscape Project - \$2.25 Million

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

NEW Hamilton 311 App

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

Designated Outdoor Refreshment Area

Relatively new legislation from the State of Ohio allows us to pursue a Designated Outdoor Refreshment Area (DORA). This allows individuals to purchase beverages from a liquor permit establishment located within the boundaries of the DORA and walk around with their drink. Boundaries and policies will be discussed in early 2018 to add this entertainment piece to our urban core.

Crimeview Dashboard

In 2018, we will use big data to make our community safer. The Hamilton Police Department will utilize CrimeView Dashboard, which combines data and mapping, to allow us to analyze public safety concerns geospatially. Once in the hand of each of our police officers, this tool will further enhance the efficiency of our police department.

Housing Registration Program

As Hamilton continues its revitalization efforts, it is becoming increasingly important to improve the quality of our housing and rental stock. One strategy that will assist with this process is a new Rental Registration Program. Through the program, rental unit owners will be required to register their property with the City and undergo an inspection. This will ensure that owners are maintaining their properties and that our citizens are receiving quality housing. By working directly with landlords, we will work to implement a system that requires owners to register their properties. This provides a contact person for each property that can be used in case of emergency.

Completed and Ongoing Initiatives

Quick Strike Team

This year, the City focused efforts on making Hamilton clean, safe, and engaged. With this in mind, cleanup efforts ramped up with the Quick Strike Team. As of November 1, 2017, the Quick Strike Team properly collected and disposed of over 1,014 tires and 324 mattresses, dumped over 546 garbage truck loads of trash and debris, and trimmed/removed brush at 27 different locations. In addition, they took on the responsibility of maintaining nuisance property grass mowing and debris removal of properties acquired through the Butler County Land Bank. When the Quick Strike Team isn't busy battling blight, they help produce concerts at RiversEdge Amphitheater. In 2017, the Quick Strike Team assisted in the production of fifteen (15) concerts at RiversEdge, including two music festivals.

Champion Sports Complex

In 2016, Spooky Nook Sports LLC, based in Manheim, Pennsylvania, officially announced its plans to partner with the City of Hamilton to redevelop the former Champion Paper Mill. This project will include a sports complex, fitness center, hotel, restaurants, brewery, meeting and event space, and more. In 2018, the City will continue to be a strong partner and advocate for this transformative project, focusing investments to assist this project in several ways including property acquisition, public infrastructure improvements (including stormwater system and public intersection improvements), and other utility improvements.

Marcum Apartments

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 is expected to be completed in summer 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.

Booker T. Washington Center & Foundation Field

Improvements

A number of capital investments for the Booker T. Washington Center (BTW) and Foundation Field took place in 2017. \$125,000 was included in the 2017 Adopted Budget by the City for various improvements. These improvements included: installing a lit pathway to Riverview Elementary, improving and expanding the parking lot, providing lighting and field improvements to the BTW Little League field, and improving the restroom and concession area at Foundation Field. The City contributed approximately \$625,000 for other Foundation Field improvements such as LED lighting for the field, the new infield turf, and new sod in the outfield. The City also contributed \$325,000 to the Hamilton Parks Conservancy to construct a splash pad located next to the BTW in 2017.

City Manager Letter Continued

Chronic Nuisance Ordinance

Chronic nuisances are properties in Hamilton that are repeat offenders from a public safety services standpoint. In 2017, City Council passed this ordinance that will help us with the enforcement of problem properties. The Chronic Nuisance Ordinance is designed to be a communication tool with property owners that have 3 or more crime-related calls within a 30 day timeframe. A property that refuses to address the nuisance will be deemed a chronic nuisance and penalties will be issued.

Hamilton Mill

The level of innovation in our city continues to generate more partnerships and resources for the community. The U.S. Department of Commerce awarded the Hamilton Mill a \$500,000 grant to create and expand cluster-focused proof-of-concept and commercialization programs through the Economic Development Administration's (EDA) Regional Innovation Strategies (RIS) program. This program will enable entrepreneurs to start new businesses, manufacture innovative projects, and export them throughout the country.

The Mill's Pipeline H2O program launched its first annual class in February 2017. This innovative program, a collaboration with the USEPA, Cintrifuse, Village Capital, and Confluence, is a unique 15-week commercialization program that brings together the most exciting startups in the water technology industry and pairs them with experts in venture development. By using the "city as a lab" concept, Pipeline also provides these startups access to customers, capital, and resources to test and prove their concepts. Pipeline was concluded with a Demo Day in May 2017 where participating companies presented their technology to a group of more than 100 investors, innovators, university representatives, and members of the #StartupCincy community. This program was recognized with the Excellence in Economic Development Innovation award by the Ohio Economic Development Association at their annual conference in October 2017.

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 2017, 17Strong continued the neighborhood micro-grant program, seeing the number of projects implemented grow by 40 percent, awarding 21 micro-grants to citizen groups. Award amounts ranged from \$437 to \$3,000 with 4 projects having a city-wide impact and 17 projects with a more direct impact to a specific neighborhood. Projects funded through this program included neighborhood empowerment events, cleanup, block parties, community movie nights, and hosting seasonal activities for children.

Marcum Park

May 6, 2017 was the official ribbon cutting for Marcum Park, celebrating Hamilton's largest public green space in the urban core. Marcum Park complements what is offered at RiversEdge, including two new water features, decorative landscaping, and a great lawn. The central location of this park is key to further aiding our downtown revitalization efforts. This area is a gathering spot for thousands of people in the summer, from the free summer concert series and annual Big River Get Down, to the Hamilton Flea and Badin Fest. The park was created thanks to a \$3.75 million donation from the Joe and Sarah Marcum family.

Rotary Park

The corner of High St and Second Street received a facelift that was finished last year. Rotary Park is the newest addition to our park system, transforming a once empty lot into a premier park featuring an outdoor ping pong table, concrete cornhole set, outdoor seating, and greenspace. Rotary Park is named after the Hamilton Rotary Club, the park's largest donor.

Jim Blount South Hamilton Crossing

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 "Jim Blount South Hamilton Crossing" 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. 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 is expected to be completed in mid 2018 and will cost approximately \$32 million.

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 include:

- Darana Hybrid announced 200 jobs and a \$46.00 million capital investment project
- The Marcum Apartments, a 100 unit high-end apartment complex proposed for downtown, began construction in Fall 2017
- Announced the addition of three new restaurants downtown: Basil 1791, Tano Bistro, and Quarter Barrel
- The Hamilton Mill received a \$500,000 grant from the U.S. Economic Development Administration to support regional innovation strategies and enhancing programmatic offerings including: City as a Lab, PipelineH2O, and Industrialist-in-Residence
- 15 new small businesses opened in the urban core
- Announced that Kirsch CPA will locate to downtown Hamilton and add 40 positions
- Our Community events like Operation Pumpkin, RiversEdge Summer Concert Series, Alive After 5, and the Hamilton Flea attracted more than 100,000 people into our urban core in 2017

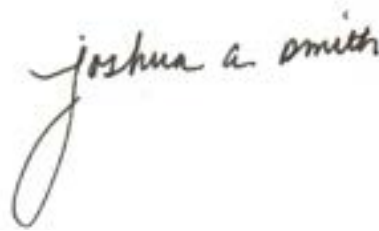
Conclusion & Acknowledgements

At the 2017 State of the City Address, I talked about a concept advanced by the Brookings Institute - “granular application versus grand policy”. So often, especially in government, we highlight grand policies but fail to provide the basic outline on how to achieve them. Our City Staff has worked very hard to avoid grand ideas without providing a “blueprint” on how to achieve what we are trying accomplish. I am hopeful you will find sufficient detail as to how we will accomplish the various improvements discussed throughout our budget document.

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

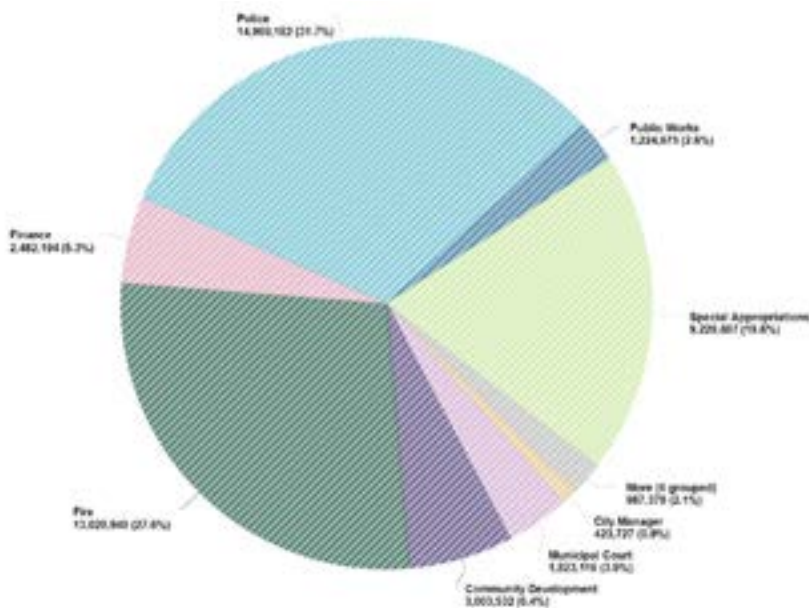
A special thank you to Executive Director of Internal Services Tim Werdmann, Director of Finance Dave Jones, Budget & Evaluation Manager Tyler Roark and Budget Analyst Arian Jones-Hall. Their assistance, along with the rest of the Finance Team, was instrumental in preparing our FY 2018 Budget.

Respectfully submitted,



Joshua A. Smith,
City Manager

OpenGov chart showing the \$47.17 million adopted General Fund Budget



2018 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 2018 Adopted All Funds Budget totals \$287,037,235. The 2018 Adopted All Funds Budget is approximately 6.8% less than the 2017 Adopted Budget of \$307,969,688. The largest driver of the decrease is for certain capital projects included in the 2017 Adopted Budget that were not included in the 2018 Adopted Budget. This Budget in Brief summarizes the larger funds by their category type below.

Expenditure Budget

Fund Category	2017 Adopted	2018 Adopted	Change
General Fund	45,579,928	47,172,360	1,592,432
Special Revenue Funds	30,816,141	23,998,097	(6,818,044)
Capital Projects Funds	14,106,261	9,739,616	(4,366,645)
Debt Service Funds	4,354,355	3,831,874	(522,481)
Enterprise Funds	201,135,914	190,944,788	(10,191,126)
Internal Service Funds	11,951,589	11,347,200	(604,389)
Trust & Agency Funds	25,500	3,300	(22,200)
Total Budget	\$307,969,688	\$287,037,235	(\$20,932,453)

General Fund - \$47.17 million

In 2015, the City invested \$1.6 million of the General Fund reserve balance at the Vora Technology Park for creating 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, have caused 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 \$4.59 million. In 2018, the City is going to take advantage of the current low interest rate environment and borrow 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 will be transferred to the City's Economic Budget Stabilization Fund in 2018.

The 2018 Adopted General Fund Budget is appropriating \$47.17 million for general operating expenditures; however, revenues excluding the above debt proceeds are \$45.67 million and are not sufficient to cover current recurring operating expenses of \$45.96 million (excludes the \$1.21 million transfer to the Budget Stabilization Fund). The 2018 General Fund Budget is balanced under the State of Ohio's definition of a balanced budget but it is not structurally balanced and has a structural deficit of \$289,393.

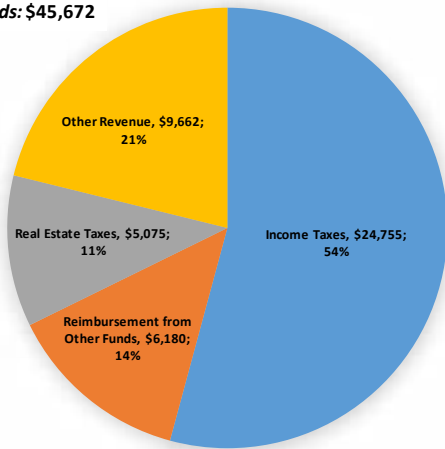
Balancing the Budget

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.

Although the budget is not structurally balanced, prudent fiscal policies will allow the City to remain at the same service levels in 2018 that have been provided in 2017. A cautious, optimistic eye will focus on the 2018 General Fund budget comparing it to actual expenditures and revenues, and recommendations will be made to City Council throughout 2018.

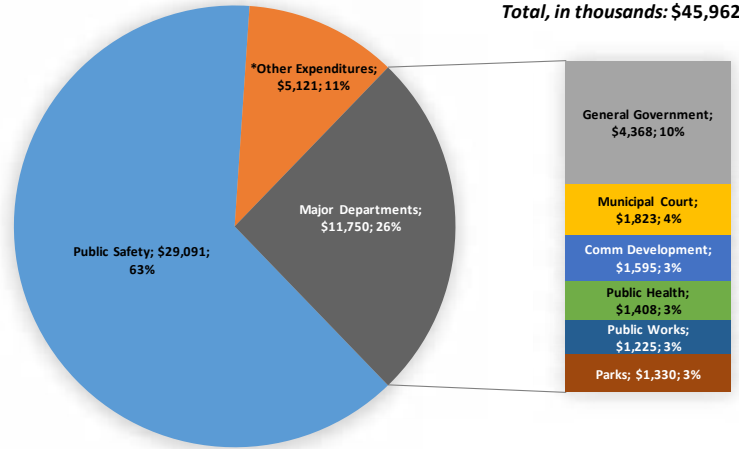
2018 General Fund Revenues

Total, in thousands: \$45,672



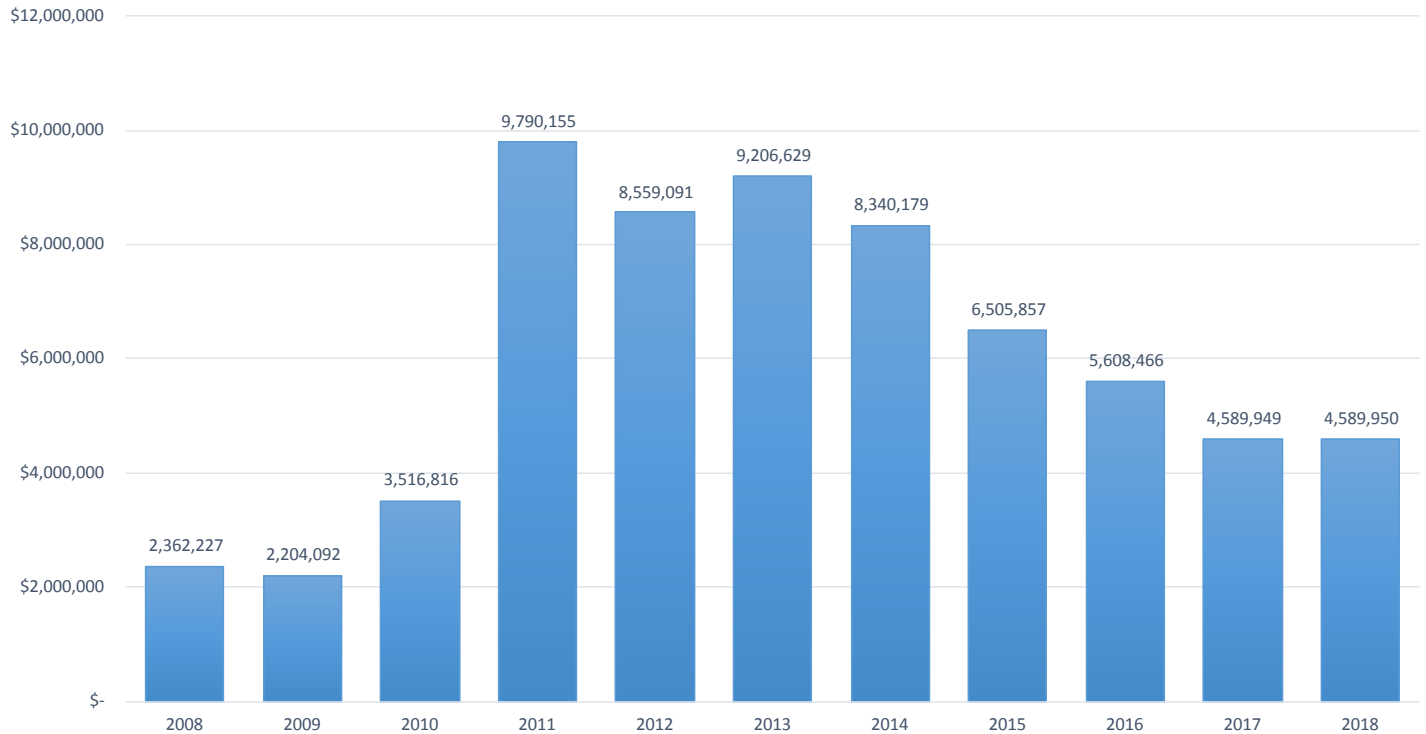
2018 General Fund Expenditures

Total, in thousands: \$45,962



Includes \$1.5mm financing (bond proceeds) for McDulin Garage restoration project and \$1.21mm transfer (expense) to Economic Budget Stabilization Fund

General Fund Unencumbered Reserve Balance



2015: includes \$1.6mm contribution for Economic Development

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

2018 Budget in Brief Continued

Special Revenue Funds - \$24.00 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 -- \$4.78 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:

- Resident Services - RiversEdge
 - \$35,000 for two enclosed trailers to store and remove RiversEdge equipment
- Public Safety - Hamilton Fire Division
 - \$463,000 for self-contained breathing apparatus (SCBAs) and extractors
 - \$160,000 for a squad remount with power cot
 - \$120,000 for fire station maintenance
- Public Safety - Hamilton Police Division
 - \$422,000 for marked and unmarked vehicles
 - \$150,000 for body-worn cameras and tasers
- Special Appropriations
 - \$833,247 for the Beltline Trail acquisition (\$718,616 reimbursable grant)

One Renaissance Center (ORC) Fund - \$2.60 million

Revenues and expenses associated with the ORC building (345 High Street). Capital projects for 2018 include:

- \$500,000 for roof replacement at One Renaissance Center (345 High Street)

Public Safety/Health Income Tax Fund -- \$3.37 million

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

Refuse Fund -- \$4.48 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.

Stormwater Management Fund -- \$2.17 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 proposed for 2018 are:

- \$300,000 for 2017 Annual Concrete Repair and Resurfacing Program
- \$200,000 for Main Street Streetscape
- \$200,000 Stormwater Master Plan
- \$100,000 ODOT State Route 4 (Partnership with Fairfield)

Street Maintenance Fund -- \$3.09 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. Major items proposed for 2018 are:

- \$12,000 for water-filled barriers for special events

Capital Projects Funds - \$9.74 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.

Special Assessments Fund - \$1.00 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 proposed for 2018 include:

- \$300,000 for the 2017 Annual Concrete Repair & Resurfacing Program
- \$300,000 for the 2018 East Avenue Concrete Repair & Resurfacing Program

Infrastructure Renewal Program Fund - \$5.28 million

The Infrastructure Renewal Program Fund is used to finance professional services and construction related projects managed by the Public Works Department. Sources of revenue 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, Permissive License Plate Tax, and local, state, and federal grants. Major items proposed for 2018 are:

- \$922,000 for the Beltline Trail (Phase I construction with a \$560,000 reimbursable grant)
- \$650,000 for Main Street Streetscape
- \$350,000 for South Hamilton Crossing (completion in 2018)
- \$335,000 for 2017 Concrete Repair and Resurfacing Program
- \$2,270,694 for Main/Millville/Eaton intersection (including ODOT share of \$1.97 million)
- \$150,000 for ODOT State Route 4 Resurfacing Program (in partnership with Fairfield)

Champion Mill Sports Complex TIF Fund (356) - \$1.30 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 the Internal Note with the Electric Fund until permanent financing occurs

Enterprise Funds - \$190.94 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 enterprise funds.

Utility Operations

Electric Utility Funds - \$122.73 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.

- \$3.72 million for other Electric Transmission & Distribution improvements
- \$900,000 for Main Street lighting improvements
- \$1.07 million for Greenup improvements (City's 51.4% share)
- \$440,000 for power plant and small hydro improvements
- \$197,000 for Main/Millville/Eaton intersection
- \$194,000 for SHX Grade Separation

2018 Budget in Brief Continued

Water Utility Funds - \$24.50 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.

- \$6.90 million in water main replacements (financed with low interest loans)
- \$492,000 for other Water Distribution improvements
- \$400,000 for improvements at the North Water Treatment Plant to prepare for operation
- \$430,000 for other Water Production improvements

Wastewater Utility Funds - \$19.72 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.

- Approximately \$1.52 million for planned sewer lining and replacements
- \$261,000 for manhole replacements
- \$685,000 in Production improvements

Natural Gas Utility Funds - \$22.41 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.

- \$2.31 million for other Gas Transmission & Distribution system upgrades
- \$10,000 for Main/Millville/Eaton intersection

Other Enterprise Funds

Golf Fund - \$1.22 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, golf cart rentals, and concessions. Major capital improvements proposed for 2018 include:

- \$37,000 for miscellaneous capital improvements at golf courses such as cart path resurfacing (remaining bond proceeds from summer 2017 bond issuance)

Parking Fund - \$368,000

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

Internal Service - \$11.35 million

Fleet Maintenance Fund - \$2.38 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.

Central Services Fund - \$8.47 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 Public Utilities are budgeted within this fund.

Trust and Agency - \$3,300

Unclaimed Monies Fund - \$2,500

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

Benninghofen Trust Fund - \$800

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.

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 2018 General Fund Adopted Budget is balanced in accordance with the State of Ohio's definition, but is not a structurally balanced budget. The General Fund's primary source of revenue, income tax collections, met 99.96% of the adopted budget in 2017 and is budgeted flat for 2018. 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 2017 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 continue their upward momentum as new businesses settle in Hamilton.

Goal: Present a structurally balanced budget by 2020 and accumulate reserves in the Economic Budget Stabilization Fund.

Accomplishment: Created a budgeting plan to return to a structurally balanced budget by 2020.

Accomplishment: The City has transferred almost \$2.1 million into the Economic Budget Stabilization Fund through 2015-2016. These funds have been used or pledged for Economic Development purposes to further capitalize on the City's momentum in attracting, retaining, and expanding jobs. In 2018, the City will finance \$1.50 million for McDulin Garage and reimburse the General Fund's 2016 contribution to the project after balancing the 2018 budget. The net amount of approximately \$1.21 million will be transferred in to the Economic Budget Stabilization Fund.

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

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.

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

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.

Fiscal Policies Continued

- 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 fiscal 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 will implement new transparency performance dashboards to dynamically display 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.

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 fiscal 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 \$929,511 in interest income for 2017.

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.

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.

Fiscal Policies Continued

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 third Monday in 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

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. The City will promote a safe workplace through active participation in the Greater Hamilton Safety Council and worksite safety committees.

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 Budget and 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 fiscal 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 2018, 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 \$159,100,941 as of December 31, 2017. This debt consists of the following:

General Obligation Bonds	\$5,005,000
Special Assessment Bonds	\$470,000
Utility Revenue Bonds	\$60,565,00
Internal Notes/BANs	\$60,220,000
OWDA Loans	\$5,157,220
OPWC Loans	\$4,894,170
Private Placement Bonds	\$22,789,551

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 December 21, 2017, 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 \$1,925,000, leaving a balance of approximately \$81,546,308 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 \$1,925,000, leaving a balance of approximately \$41,798,066 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 December 2017 by the Butler County Auditor, indicates that the total millage required for all unvoted general obligation debt is 8.4092 mills, leaving 1.5908 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. Of the 8.4092 mills of total unvoted general obligation debt referenced above, the City of Hamilton is responsible for 2.6200 mills.

Overlapping Debt

The net overall debt for the City and its overlapping subdivisions, as of December 29, 2017, is set forth below.

Hamilton Debt and Overlapping Debt*

Net Debt	\$0
Per Capita Net Debt	\$0
Net Debt as a % of Tax Valuation	0.0%
Net Overlapping Debt (all political subdivisions)	\$72,443,093
Per Capita Overlapping Debt	\$1,164
Overlapping Debt as a % of Tax Valuation	9.66%

*Source: Ohio Municipal Advisory Council (OMAC)

Hamilton's Summarized Debt Activities

	Balance	Payment
Government Debt Total	88,527,851	6,373,009
Business-Type Debt Total	66,803,090	5,444,526
Total Debt	\$155,330,941	\$11,817,535

Hamilton's Governmental Activities Debt

Issue Year	Description	Maturity Year	Balance Dec. 31, 2017	2018 Principal	2018 Interest	Total Debt Payment	Anticipated Balance December 31, 2018
Governmental Activities							
<i>General Obligation Bonds</i>							
2009	Various Purpose 2009 GO Bonds	2028	3,185,000	565,000	135,219	700,219	2,620,000
2009	Butler County TID - City of Hamilton Bonds*	2029	1,820,000	110,000	110,819	220,819	1,710,000
Total General Obligation Bonds			\$5,005,000	\$675,000	\$246,038	\$921,038	\$4,330,000
<i>Special Assessment Bonds</i>							
1998	Various Purpose Series 1998	2018	75,000	75,000	3,750	78,750	-
2000	Various Purpose Series 2000	2020	75,000	25,000	4,338	29,338	50,000
2001	Various Purpose Series 2001	2021	250,000	55,000	15,000	70,000	195,000
2003	Shaffer's Creek Sanitary Sewer	2023	70,000	10,000	3,638	13,638	60,000
Total Special Assessment Bonds			\$470,000	\$165,000	\$26,726	\$191,726	\$305,000
<i>Private Placement Bonds (Income Tax/Special Assessments)</i>							
2017	Income Tax Refunding 2015 Bank Loan	2035	8,743,514	376,574	257,151	633,725	8,366,940
2017	Income Tax New Money SA Bank Loan	2023	1,018,326	182,694	29,349	212,042	835,633
2017	Income Tax New Money Golf Course Bank Loan	2035	174,762	7,527	5,140	12,667	167,235
2017	Refunding 2011 LTGO Building Bonds	2026	11,038,309	1,122,587	251,546	1,374,133	9,915,722
2017	Refunding Street Improvement 2011 Bonds	2026	1,814,640	183,873	41,362	225,235	1,630,767
Total Private Placement Bonds			\$22,789,551	\$1,873,254	\$584,547	\$2,457,801	\$20,916,296
<i>Other Loans</i>							
2016	Stormwater OWDA Loan - SHX	2048	3,813,300	-	-	-	3,813,300
Total Other Loans			\$3,813,300	-	-	-	\$3,813,300
Bond Anticipation Notes (General Obligation)							
2017	General Fund Internal Note - Capital Projects**	2018	11,230,000	520,000	450,000	970,000	10,710,000
2017	Various Purpose (Limited Tax) GO Notes	2018	45,220,000	1,330,000	502,444	1,832,444	43,890,000
Total Bond Anticipation Notes (General Obligation)			\$56,450,000	\$1,850,000	\$952,444	\$2,802,444	\$54,600,000
Governmental Debt Total			\$88,527,851	\$4,563,254	\$1,809,755	\$6,373,009	\$83,964,596

* Shows gross interest expense (45% subsidy).

** Individual draws will be made on this internal note with the City's Electric Fund during the remainder of 2017 and throughout 2018. It is a one year note with an maximum interest rate of 3.0%.

City Debt Continued

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 table below for the City’s outstanding debt and the scheduled principal and interest payments in 2018.

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.

Hamilton’s Business-Type Activities Debt

Issue Year	Description	Maturity Year	Balance Dec. 31, 2017	2018 Principal	2018 Interest	2018 Total Debt Payment	Anticipated Balance December 31, 2018
Business-Type Activities							
<i>Mortgage Revenue Bonds</i>							
2017	Gas Revenue Refunding & Improvement Bonds	2027	5,770,000	525,000	128,671	653,671	5,245,000
2009	Electric Series B*	2039	14,520,000	-	952,540	952,540	14,520,000
2009	Water series B*	2039	8,915,000	-	590,173	590,173	8,915,000
2015	Water System Improvement Refunding Revenue	2044	11,180,000	290,000	468,338	758,338	10,890,000
2009	Wastewater Series B*	2039	11,465,000	295,000	735,787	1,030,787	11,170,000
2016	Wastewater Refunding	2026	8,715,000	815,000	392,363	1,207,363	7,900,000
Total Mortgage Revenue Bonds			\$60,565,000	\$1,925,000	\$3,267,871	\$5,192,871	\$58,640,000
<i>Other Loans</i>							
2009	OWDA Loan - Wastewater**	2030	311,110	19,580	9,953	29,533	291,530
2016	OPWC Loan - Wastewater	2046	4,144,229	138,141	-	138,141	4,006,088
2016	OWDA Loan - Water	2037	1,032,810	45,397	13,586	58,983	987,413
2016	OPWC Loan - Water	2047	749,941	24,998	-	24,998	724,943
Total Other Loans			\$6,238,090	\$228,116	\$23,539	\$251,655	\$6,009,974
Business-type Activities Total			\$66,803,090	\$2,153,116	\$3,291,410	\$5,444,526	\$64,649,974
Total City Debt			\$155,330,941	\$6,716,370	\$5,101,165	\$11,817,535	\$148,614,570

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

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

Private Placement Bonds

To finance several public improvement projects, in October 2013 the City Manager executed a \$9.5 million Bond Purchase Agreement with First Financial Bank. The loan term was originally 266 months (26 month draw period + 20-year amortization). The revenue stream used to pay down this obligation is the Mehdahl and Greenup Non-Utility Administrative payments received from American Municipal Power as a result of the participating agreements on these projects.

The City used the \$9.50 million to support various community projects including: construction of neighborhood Spraygrounds, various infrastructure and roadway improvements, significant transportation and infrastructure improvements of the South Hamilton Crossing initiative, and for capital improvements completed by the Hamilton Parks Conservancy. In the fall of 2015 the 2013 Bond Purchase Agreement with First Financial Bank was permanently financed from a variable interest rate to a fixed interest rate of 3.45%. Monthly principal and interest payments on the private placement bonds began at the end of 2015 and will the bonds will mature in 2035.

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 will issue General Obligation Notes, Series 2017 for the Water, Electric, and Wastewater utility systems. This issuance will allow the City to take advantage of current federal legislation that permits municipalities to advance refund bonds before the call date. Legislation being proposed by the federal government that could become law by December 31, 2017 would eliminate any advanced refundings after December 31, 2017. The City plans to refinance 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 a 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.

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.

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 two OPWC loans outstanding, one for the Wastewater Fund for improvements to the Gilmore Road Pump Station and one for the Water Fund for a water main replacement project on Pershing Avenue.

City Debt Continued

The following table derived from the Statistical section of the City's 2016 Comprehensive Annual Financial Report (CAFR) shows the end-of-year Coverage Ratio from year 2011 through 2016 for each of the utility operations.

Pledged Revenue Coverage 2011-2016						
	2011	2012	2013	2014	2015	2016
Water System Revenue Bonds						
Gross Revenues (1)	\$15,000,714	\$14,798,053	\$14,656,915	\$14,965,626	\$12,602,429	\$13,130,285
Direct Operating Expenses (2)	\$10,795,637	\$10,868,974	\$10,505,666	\$9,477,829	\$9,364,217	\$10,137,417
Net Revenue Available for Debt Service	\$4,205,077	\$3,929,079	\$4,151,249	\$5,487,797	\$3,238,212	\$2,992,868
Annual Debt Service Requirement	\$2,321,067	\$2,322,567	\$2,320,492	\$2,314,717	\$2,316,840	\$2,064,721
Coverage (3)	1.81%	1.69%	1.79%	2.37%	1.40%	1.45%
Wastewater System Revenue Bonds						
Gross Revenues (1)	\$12,368,786	\$12,181,654	\$14,684,679	\$12,375,483	\$11,950,092	\$12,470,466
Direct Operating Expenses (2)	\$7,355,594	\$6,988,504	\$7,068,795	\$6,582,215	\$6,816,788	\$7,155,147
Net Revenue Available for Debt Service	\$5,013,192	\$5,193,150	\$7,615,884	\$5,793,268	\$5,133,304	\$5,315,319
Annual Debt Service Requirement (3)	\$3,092,977	\$4,853,775	\$4,901,071	\$4,852,095	\$4,844,370	\$4,846,320
Coverage (3)	1.62%	1.07%	1.55%	1.19%	1.06%	1.10%
Gas System Revenue Bonds						
Gross Revenues (1)	\$21,974,462	\$16,611,781	\$24,746,065	\$29,488,952	\$22,013,427	\$19,117,737
Direct Operating Expenses (2)	\$19,230,178	\$14,435,127	\$22,596,575	\$28,900,507	\$19,446,910	\$17,472,300
Net Revenue Available for Debt Service	\$2,744,284	\$2,176,654	\$2,149,490	\$588,445	\$2,566,517	\$1,645,437
Annual Debt Service Requirement	\$1,674,487	\$1,670,737	\$1,669,237	\$1,669,738	\$1,670,375	\$432,925
Coverage (3)	1.64%	1.30%	1.29%	0.35%	1.54%	3.80%
Electric System Revenue Bonds						
Gross Revenues (1)	\$63,439,859	\$62,256,537	\$60,360,176	\$62,073,277	\$64,722,757	\$66,451,995
Direct Operating Expenses (2)	\$42,406,513	\$41,468,644	\$42,282,539	\$48,620,592	\$46,586,253	\$62,051,190
Net Revenue Available for Debt Service	\$21,033,346	\$20,787,893	\$18,077,637	\$13,452,685	\$18,136,504	\$4,400,805
Annual Debt Service Requirement	\$14,713,079	\$14,874,641	\$14,837,797	\$15,373,471	\$15,301,211	\$2,470,584
Coverage (3)	1.43%	1.40%	1.22%	0.88%	1.19%	1.78%
Special Assessment Bonds						
Special Assessment Collections	\$512,509	\$465,240	\$499,689	\$484,900	\$417,716	\$342,130
Debt Service						
Principal	\$250,000	\$205,000	\$135,000	\$140,000	\$150,000	\$145,000
Interest	\$87,383	\$75,698	\$65,498	\$58,523	\$51,078	\$43,020
Coverage	1.52%	1.66%	2.49%	2.44%	2.08%	1.82%

Please note that pledged revenue coverage for each fiscal year is not certified until the following fiscal year. It is because of this that the chart included here shows information only through Fiscal Year 2016. Revenue coverage for Fiscal Year 2017 will be certified in 2018 and included in future financial reporting documents as appropriate.

2018 Budget

Budget Overview

City of Hamilton
BUTLER COUNTY OHIO



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 fiscal 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 fiscal 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 proposed 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 2018 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.

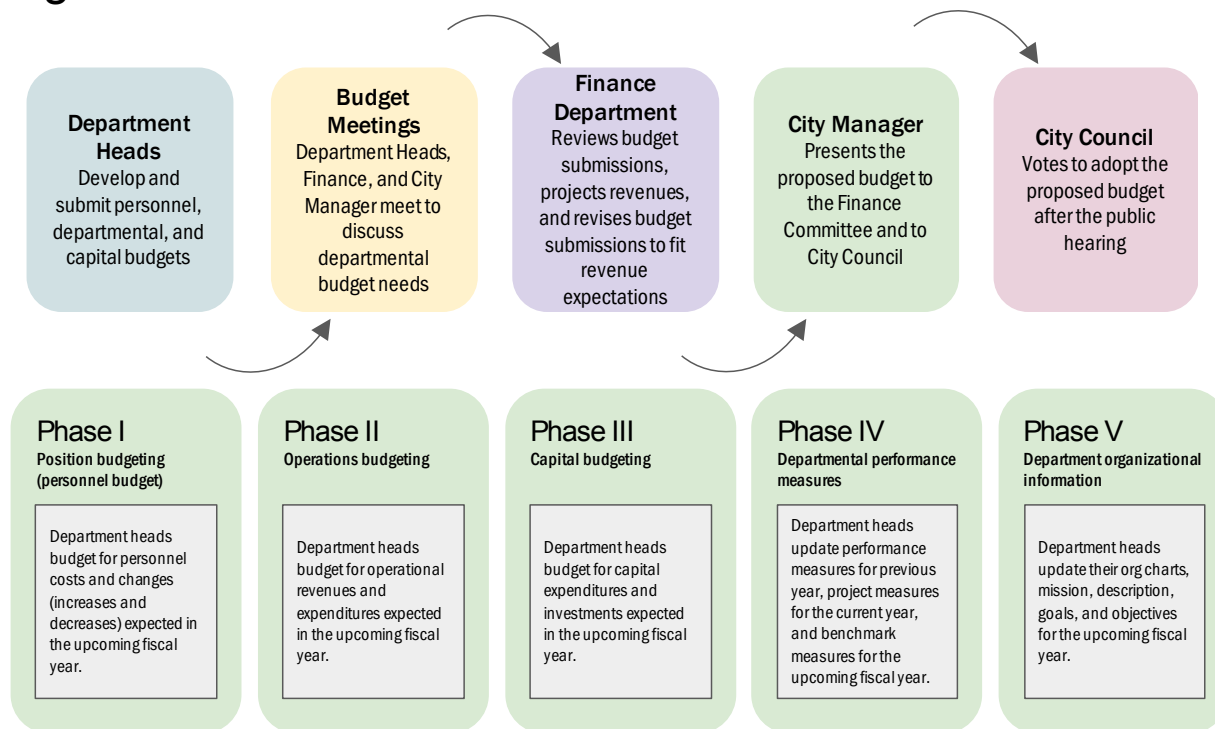
The Financial Plan serves multiple purposes including, but not limited to, illustrating the current and future financial status of the City, providing alerts when changes must be made (which allows for smoother transitions), and acting as a guideline for budgeting and long term planning.

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 2018 Budget is a plan of action that utilizes the City's financial resources to provide for the needs of the community.

Budget Process Continued

Budget Process & Phases



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 of financial data and the compilation of this data, weighted by environmental factors, which is then submitted to City Council for adoption. Above is a diagram of our budget planning process to visually describe the steps the City takes to adopt the budget. We begin the process by sending forms and spreadsheets to our executive directors and department heads and initializing budget modules for data entry. Each executive director works with his department heads to ensure requests fit within the City's strategic plan and responsibly keeps services available to the Hamilton's residents and businesses. After all requests are submitted and entered into our budget modules, budget meetings are held to discuss departmental needs, how those needs can be addressed in the most fiscally responsible manner, and ways to revamp processes to keep costs down. The Finance Department revises the budget and submits it to the City Manager for review. After adjustments are made to the budget, the City Manager presents the budget to City Council at a public hearing. City Council can request

changes to the budget. When City Council agrees with the proposed budget, they move to adopt the budget. When the budget is adopted, the budget becomes effective as of January 1st.

To prepare the 2018 Budget, executive directors and their departmental directors prepared a mid-year capital budgeting outlook designed to ensure the City is on target with the current year capital improvement plan and assist with 2018 capital planning. Planning for the upcoming year officially begins around June and July of the current year, where executive and departmental directors receive a budget packet containing items necessary for updating the City's financial and capital plans. This year, the Finance Department's Division of Budget & Evaluation assigned phases to the budget planning process to streamline planning activities, refocus planning on the strategic plan, and help the new directors that emerged from the City's reorganization easily prepare their budgets. In 2018, it is our goal to actively track performance data so that we can have more control over spending and outcomes. Tracking performance enables the Large Management and Executive Leadership Teams (LMT and ELT, respectively) to keep the City's goals and financial trajectory in mind, which will improve decision-making City-wide.

Budget Timeline

The 2018 budget development process kicked off on June 30, 2017 with the Notice of Public Hearing ten days prior to City Council's hearing on the tax budget. Official budget planning, which begins with departmental budget requests, launched in mid-July. During the planning and development phase of the budget process, the Executive Leadership Team 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. During the finalization phase of the budget process, the City allows its stakeholders the opportunity to weigh in on the budget for the upcoming year by holding several presentations of the budget prior to City Council's first reading.

Timeline for 2018 Budget

Date	Item
June 30, 2017	Notice of Public Hearing in Journal News (10 days prior to tax budget hearing)
July 07, 2017	Initialize Position budgeting
July 12, 2017	The tax budget of estimated resources is submitted to City Council by the Director of Finance
July 14, 2017	BUDGET KICKOFF 1. Phase I: Position budgeting/roster 2. Distribution of instructions, forms, and data for budget development: Phase II (Operations Budgets) and Phase III (Capital Budgets) 3. Phase IV: Distribution of performance measures template 4. Phase V: Distribution of department organizational information: Org chart, mission, description, goals, and objectives
July 14, 2017	Release City Manager Health Benefits budget before July 15
By July 20, 2017	The tax budget of estimated resources is submitted to Butler County Auditor for certification
July 28, 2017	Phase I: Departmental position roster due for all departments
August 11, 2017	Finance Committee Meeting - Mid-year budget performance per Res 2012-06-25
By September 01, 2017	Butler County Auditor certifies tax budget for estimated resources (2018 Tax Budget)
September 01, 2017	DUE TO FINANCE - Phases II and III are due for Non-Utility Operations Departments
During September 2017	Finance reviews Non-Utility Operations submissions
September 29, 2017	DUE TO FINANCE - Phases IV and V are due to Finance for all departments - (Budget Book Information)
October 02, 2017	Budgeting work sessions begin this month
October 13, 2017	General Fund projections and other pertinent fund projections due
October 13, 2017	DUE TO FINANCE - Phases II and III are due for Utility Operations Departments
During October 2017	Scheduled Meetings with Utility Operations Departments
October 27, 2017	Finance Committee Meeting - General Fund
November 03, 2017	Finance Committee Meeting - Special Revenue Funds and Projects
November 17, 2017	Finance Committee Meeting - Utility Operations
December 01, 2017	Notice of Public Hearing to run in Journal News (10 days prior to Meeting)
December 05, 2017	City Manager's Transmittal Letter and 2018 Budget in Brief submitted to Council
December 05, 2017	Staff report and Budget Legislation due to City Clerk
December 13, 2017	Public Hearing and 1st reading, First Budget Presentation to Council (1st Meeting in December)
December 20, 2017	2nd Reading of Budget Legislation and adoption by Council (2nd Meeting in December)
By Jan 01, 2018	Certificate of estimated resources amended to include unencumbered fund balances
On January 01, 2018	Adopted Budget now effective
March 01, 2018	Distribute finalized Budget Book to public
Throughout 2018	Budget amendments as necessary in response to changes in revenue and expenditures

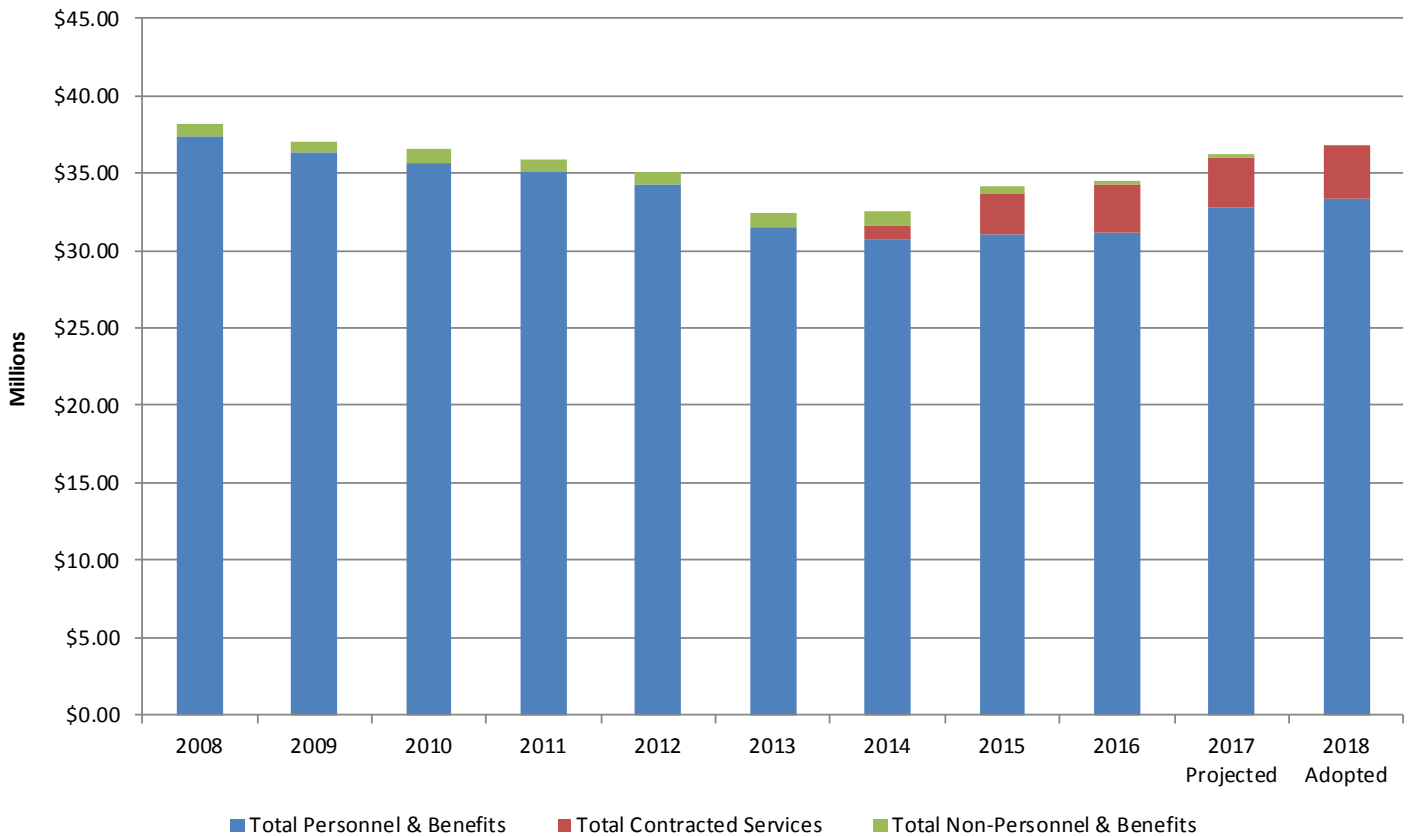
Staffing

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 eight 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 personnel levels to sustainable levels in 2013. The 2018 Adopted Budget includes slight increases in personnel, as compared to 2013 levels, and an increase in contracted services, due largely to contracting out our Income Tax Division's enforcement and administrative duties in October 2017. These increases are sustainable and reflect the expanded, value-added City services and steady revenue growth.

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. The 2018 Adopted Budget reveals the City's plan to expand its Infrastructure and Residential Services by hiring additional employees in the Department of Utility Operations (+12.87 FTEs) and the Department of Resident Services for its Quick Strike Team Division. The City is focusing its attention on the City's aging infrastructure and quality of life goals: safety and cleanliness. The net increase in FTEs budgeted for 2018 totals 2.25 FTEs above the 2017 Adopted Budget.

The table to the right breaks down the full-time equivalents (FTEs) by department for the 2017 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 65.

General Fund: Personnel & Benefits vs. Contracted Services



Department/Division	2017 Adopted Budget FTEs	2018 Adopted Budget FTEs	Difference
Building	6.25	6.4	0.15
City Manager	2.67	2.67	0
Civil Service	4.5	4	-0.5
City Clerk	1.5	1.5	0
Customer Service	19	19	0
Economic Development	9.17	9.67	0.5
Finance	32.82	24.5	-8.32
Fire	108.33	108.33	0
Golf*	15.7	15.7	0
Health	16.75	13.7	-3.05
Human Resources	4	4	0
Information Technology (IT)*	6	6	0
Law	0	0	0
Meter Reading	1	1	0
Municipal Court	28.5	28	-0.5
Planning	6.68	6.4	-0.28
Police	132.83	134.83	2
Project Implementation	0	0	0
Public Works	60.59	60.5	-0.09
Resident Services*	12.34	12.8	0.46
Strategy & Information (non IT)*	10	9	-1
Telecommunications	6	6	0
Utility Operations*	200.88	213.75	12.87
Total	685.51	687.75	2.24

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 page 115.

FTEs for Building, Health, Planning, and Neighborhood Development (formerly Community Development), and Finance are restated for 2017 to accurately compare the new 2018 departments that emerged from the City's 2017 Reorganization. The Finance Department absorbed the Neighborhood Development Division.

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 fiscal year.

How are Fund Balances Used?

Generally speaking, the budget for a fund during a given fiscal 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 expenditures for any given year.

Changes in Major Fund Balances

The City of Hamilton has two major funds for the 2018 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 - 38.

In 2017, the Electric fund balance was spent down approximately \$15.75 million, which was less than proposed in the 2017 Adopted Budget (\$20.75 million). The net inflow of funds (\$35.00 million) from the 48.6% sale of the Greenup Hydroelectric Plant to American Municipal Power, Inc. (AMP) 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 excess fund balance will be spent down over the 5-year plan to smooth rates and fund the electric systems capital improvements over that time period. Step 4 of the 4-year rate plan will be completed in 2018 and a cost of service study is scheduled for 2019 to adopt a revenue funded capital plan.

The City appropriated approximately \$5.80 million as part of a \$15.00 million General Obligation Bond Anticipation Note from the Electric Fund to the General Fund to spend on capital improvements in 2017. An additional \$1.68 million was actually drawn down in 2017 and \$2.45 million has been re-appropriated in the 2018 Adopted Budget to complete the estimated draws on the General Obligation Bond Anticipation Note. \$11.23 million total has been drawn through December 31, 2017. This short-term note will be repaid to the Electric Fund during 2018 when the City obtains permanent financing in the form of General Obligation Bonds. The Electric Utility Funds will spend down fund balance approximately \$11.23 million in 2018 which will be used to fund operations and capital improvements (\$7.57 million). This will leave the Electric Utility Funds unrestricted reserves at approximately 16.1% of total system expenditures before accounting for the reimbursement of the General Obligation Bond Anticipation 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 \$4.59 million. In 2018, the City is going to take advantage of the current low interest rate environment and borrow 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 will be transferred to the City's Economic Budget Stabilization Fund in 2018. The remainder of the financing proceeds will be used to balance the General Fund's 2018 Adopted Budget. As you can see this move will allow the General Fund to comply with City Council's Budgetary Policy (R2012-6-25) and remain above 10% of annual revenues, excluding other financing sources. This trend is something the City will be tracking carefully throughout 2018 to ensure resources are coming in as expected and expenditures adhere to adopted levels as much as possible to maintain adequate reserves as we transition into the 2019 budget cycle.

See page 130 for more detail on the General Fund's 2018 Adopted Budget.

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 127.

	2017 Projected	2018 Adopted
Beginning Year Fund Balance (January 1)	\$10,015,171	\$4,589,949
Projected/Budgeted Revenues	\$45,898,038	\$47,172,360
Projected/Budgeted Expenditures	\$50,823,260	\$47,172,360
Projected Ending Fund Balance (December 31)	\$5,089,949	\$4,589,949
Outstanding Encumbrances	\$500,000	-
Projected Ending Unencumbered Balance (December 31)	\$4,589,949	\$4,589,949
10% of Revenues per City Policy (R2012-6-25)	\$4,589,804	\$4,567,236

Fund Classifications Cont.

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 2018 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 Continued

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*
- 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 2018 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 2018, 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 2018 Fund Classification Report is included in the Appendices section, drilling down further into the 2018 Adopted Budget by fund.

All Funds	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted	
Revenues/Resources							
Taxes	33,953,211	35,100,717	35,779,000	35,088,944	35,736,100	(42,900)	0%
Licenses & Permits	1,688,093	1,790,769	1,700,265	1,857,124	1,753,420	53,155	3%
Fines and Forfeits	1,072,339	1,248,682	1,076,650	1,100,109	1,115,190	38,540	4%
Recreation Fees	78,394	49,216	90,000	36,840	50,000	(40,000)	-44%
Intergovernmental Revenue	8,569,079	11,350,191	11,349,629	10,595,135	11,796,930	447,301	4%
Charges for Services	146,160,891	144,787,347	164,670,138	149,981,937	158,470,110	(6,200,028)	-4%
Miscellaneous Revenue	2,109,987	142,054,392	2,795,892	3,584,662	2,212,779	(583,113)	-21%
Other Financing Sources	121,380,931	23,427,104	20,006,848	93,232,879	12,369,763	(7,637,085)	-38%
Transfers In	45,440,037	69,563,847	44,615,930	51,732,325	49,926,127	5,310,197	12%
Total Revenues/Resources	\$360,452,962	\$429,372,266	\$282,084,352	\$347,209,954	\$273,430,419	(\$8,653,933)	-3%
Expenditures/Uses							
Personnel & Employee Benefits	56,271,641	56,401,741	61,998,449	60,638,468	63,417,778	1,419,329	2%
Other Expenses	101,835,621	116,840,645	147,634,715	129,675,084	127,997,429	(19,637,286)	-13%
Capital Improvements	30,079,059	34,989,987	40,067,332	32,024,725	32,274,372	(7,792,960)	-19%
Debt Service	143,546,577	129,585,765	13,653,262	98,062,471	13,421,529	(231,733)	-2%
Transfers Out	45,447,749	69,580,146	44,615,930	51,750,791	49,926,127	5,310,197	12%
Total Expenditures/Uses	\$377,180,647	\$407,398,284	\$307,969,688	\$372,151,539	\$287,037,235	(\$20,932,453)	-7%
Net Revenue/(Expenditures)	(16,727,684)	21,973,982	(25,885,336)	(24,941,585)	(13,606,816)	12,278,520	-47%
Change in Non-Cash Items	4,446,809	(322,010)	-	-	-	-	N/A
Net Increase/(Decrease) in Fund Balance	(\$12,280,875)	\$21,651,972	(\$25,885,336)	(\$24,941,585)	(\$13,606,816)	\$12,278,520	-47%
Beginning Cash Balance January 1	93,665,478	81,384,603	103,036,575	103,036,575	78,094,990	(24,941,585)	-24%
Ending Cash Balance December 31	81,384,603	103,036,575	77,151,239	78,094,990	64,488,174	(12,663,065)	-16%
Outstanding Encumbrances	22,370,619	19,031,237	20,000,000	13,200,000	20,000,000	0	0%
Unencumbered Fund Balance December 31	\$59,013,984	\$84,005,338	\$57,151,239	\$64,894,990	\$44,488,174	(\$12,663,065)	-22%
Unencumbered Cash Balance as % of Total Expenditures/Uses	15.6%	20.6%	18.6%	17.4%	15.5%		

The City's 2018 appropriation ordinance will not include the CDBG and HOME Funds fiscal year budget; these funds are appropriated on a fiscal year basis from May 1 to April 30. 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 2018 Budget.

1. Only Council-approved, contractually required compensation (special pays, salary increases, etc.) have been budgeted for represented employees.
2. Performance-based step increases have been budgeted for non-represented and certain represented employee groups.
3. The required 2018 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 2018. 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 2018.
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 2018 is 2.04%.
6. The employer-paid contribution to Medicare for 2018 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 2018 Adopted Budget. See the Capital Budget Summary beginning on page 50 for more detailed information.

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 two 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 two years, including the 2018 fiscal year, through year 2020. Intergovernmental Revenue is expected to continue to decline for municipalities and higher education as the State pursues options for addressing declining income tax 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. In 2018, the City expects to transfer approximately \$1.21 million into the Economic Budget Stabilization Fund. Based on current projections, the unencumbered cash balances of 2019 through 2020 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 2018 fiscal year to ultimately return the City to a structurally balanced budget.

General Fund	2015 Actual	2016 Actual	2017 Projected	2018 Adopted	2019 Projected	2020 Projected
Revenues/Resources						
Taxes	24,438,267	25,622,847	25,793,628	26,000,000	26,447,050	26,689,571
Licenses & Permits	1,305,039	1,400,421	1,380,984	1,383,420	1,358,420	1,358,420
Fines & Forfeits	794,557	847,521	796,440	817,130	817,130	817,130
Recreation Fees	78,394	49,216	49,216	50,000	50,000	50,000
Intergovernmental Revenue	1,615,693	1,579,391	1,570,694	1,543,000	1,538,000	1,538,000
Charges for Services	14,356,668	14,908,780	15,533,406	15,552,615	15,093,222	15,139,801
Miscellaneous Revenue	219,773	1,036,135	583,640	311,195	312,070	313,389
Other Financing Sources	20,000	3,452,457	190,029	1,515,000	15,000	15,000
Transfers In	1,314,449	622	-	-	600,000	600,000
Total Revenues	\$44,142,841	\$48,897,390	\$45,898,038	\$47,172,360	\$46,230,892	\$46,521,311
Expenditures/Uses						
Personnel & Benefits	30,998,189	31,176,073	32,792,585	33,330,156	34,092,097	34,901,733
Other Expenditures	10,631,248	11,513,239	16,008,049	11,001,597	11,127,387	11,174,251
Transfers Out	4,010,871	3,753,451	2,022,625	2,840,607	2,169,379	1,691,281
Total Expenditures/Uses	\$45,640,308	\$46,442,764	\$50,823,260	\$47,172,360	\$47,388,863	\$47,767,265
Change in Equity	(1,497,467)	2,454,627	(4,925,222)	-	(1,157,971)	(1,245,954)
Change in Non-cash Accounts	(7,648)	-	-	-	-	-
Beginning Cash Balance	9,051,113	7,561,294	10,015,171	5,089,949	5,089,949	3,931,978
Ending Cash Balance	7,553,646	10,015,921	5,089,949	5,089,949	3,931,978	2,686,024
Estimated Encumbrances	-	4,406,705	500,000	500,000	500,000	500,000
Unencumbered Cash Balance	7,553,646	5,609,216	4,589,949	4,589,949	3,431,978	2,186,024
% of GF Projected Revenues	17.11%	11.47%	10.00%	9.73%	7.42%	4.70%
% of GF Projected Expenses	16.55%	12.08%	9.03%	9.73%	7.24%	4.58%

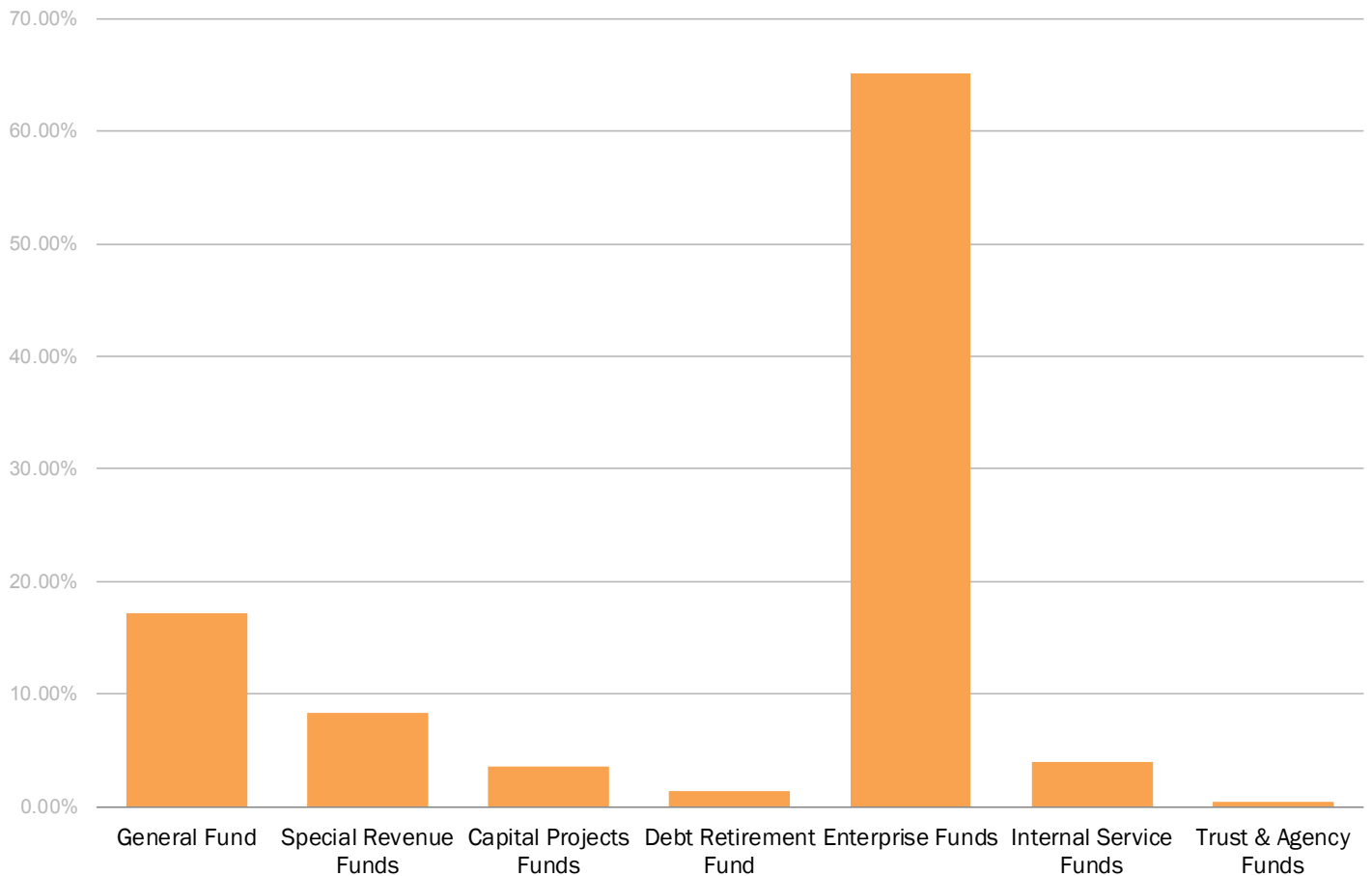
Revenue Trends

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 2018. We further broke down 2018 Adopted revenues as a percentage of total revenues. Doing so shows that our Utility Operations departments consist of 99.12% percent of our enterprise revenues and 64.49% of our total all-fund 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 include our Electric, Natural Gas, Wastewater, and Water utility departments.

2018 Total Budgeted Revenue

Public Utility Operations	\$176,322,139
Income Tax Collections	\$27,531,000
Real Estate Taxes & kWh Tax	\$8,474,100
Other Taxes	\$3,624,300
License, Fees, & Permits	\$1,753,420
Grants	\$4,645,630
Misc Income, Investment Income & Other	\$748,075
Special Assessments	\$505,000
Reimbursement of Expense	\$23,222,200
Debt Proceeds (Non-Utility Funds)	\$3,965,000
Inter-Fund Transfers (Non-Utility Funds)	\$8,232,400
Other	\$14,407,155
Total	\$273,430,419

Percentage of Total Revenues by Fund



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. The Adder Fees, or administrative payments, the City receives from AMP-Ohio are budgeted at \$660,000 for 2018 in the General Fund.

General Fund revenues from key sources materialized slowly during 2017. There were external factors that 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 \$4 million annually, which has resulted in an \$18 million shortfall of revenue in our Local Government Fund. 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.

There were also internal factors affecting the City's revenues in 2017, such as insufficient staffing for income tax enforcement and undergoing organizational restructuring, where staffing changes resulted in a net decrease of almost \$208,000 in personnel expenditures. These factors created opportunities for the City to make strategic decisions to ensure spending remained on-budget and to seek out additional revenue through economic development activities. Addressing these factors, the City designed an extremely conservative budget, anticipating flat income tax revenues for 2018.

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 2018.

Overall, the City expects 2018 revenues to remain consistent with 2017 levels. Despite this conservative outlook, the City will reinvest in its neighborhoods and infrastructure in 2018 through 2020. 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

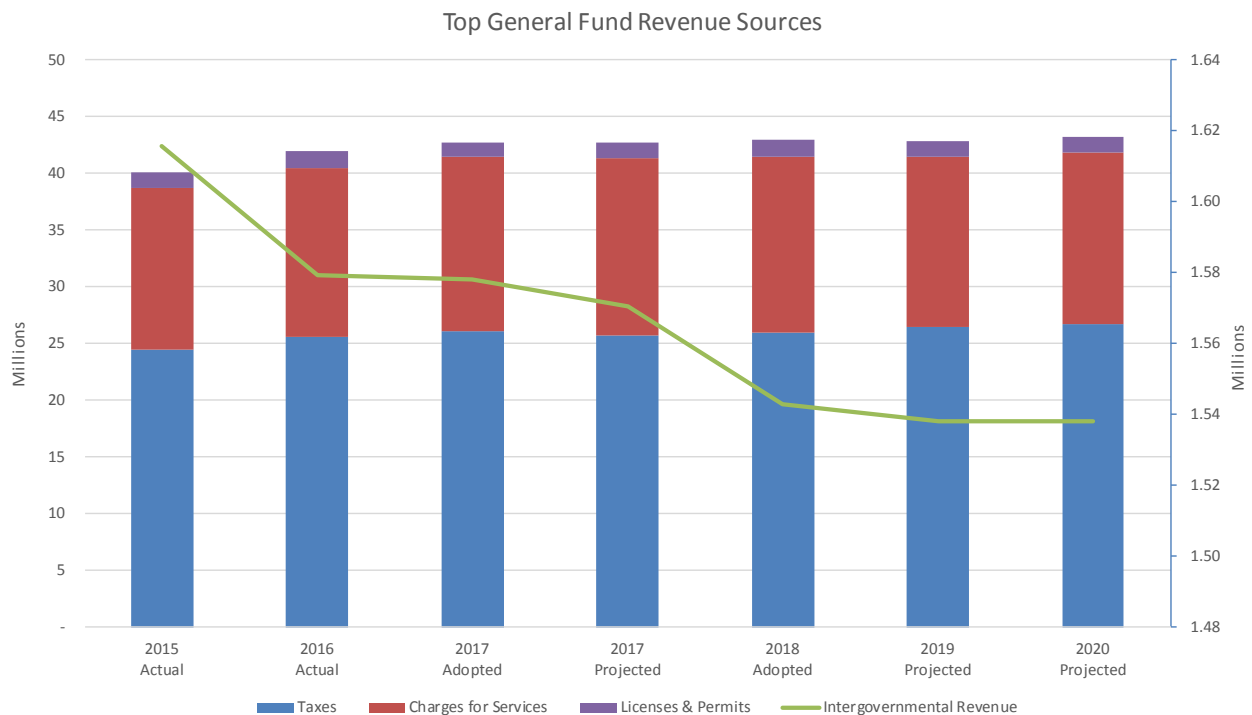
The City budgets for transfers into a debt service fund for each utility. This transfer is for payment of principal and interest on the Utilities Revenue Bonds. These transfers into a fund are counted as revenue within that specific fund. The transfers and debt-related activities are based upon engineering 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 2018 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.

Revenue Trends Continued

General Fund	2015 Actual	2016 Actual	2017 Projected	2018 Adopted	2019 Projected	2020 Projected
Revenues/Resources						
Taxes	24,438,267	25,622,847	25,793,628	26,000,000	26,447,050	26,689,571
Licenses & Permits	1,305,039	1,400,421	1,380,984	1,383,420	1,358,420	1,358,420
Fines and Forfeits	794,557	847,521	796,440	817,130	817,130	817,130
Recreation Fees	78,394	49,216	49,216	50,000	50,000	50,000
Intergovernmental Revenue	1,615,693	1,579,391	1,570,694	1,543,000	1,538,000	1,538,000
Charges for Services	14,356,668	14,908,780	15,533,406	15,552,615	15,093,222	15,139,801
Miscellaneous Revenue	219,773	1,036,135	583,640	311,195	312,070	313,389
Other Financing Sources	20,000	3,452,457	190,029	1,515,000	15,000	15,000
Transfers In	1,314,449	622	-	-	600,000	600,000
Total Revenues/Resources	\$44,142,841	\$48,897,390	\$45,898,038	\$47,172,360	\$46,230,892	\$46,521,311



Revenue Trends – General Fund

Income Tax Collections

Income tax revenues in 2017 are projected to be on-budget. 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 reached 99.96% of the 2017 Adopted Budget when doing a comparable analysis for prior years.

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. Administration and enforcement services will continue to be managed by CCA in 2018 and we expect to see conservative growth in revenue throughout the 2018 fiscal year going forward. The City has prudently decided, however, to budget conservatively by estimating revenue flat with the 2017 Adopted Budget as the City heads into its first full year of income tax administration with the City of Cleveland CCA.

Income tax collections can also be affected by changes in the number and type of businesses anchored in the City of Hamilton. The City's Department of Economic Development successfully attracts and retains diverse businesses within the city. The City of Hamilton uses the number and average salary of jobs in the city to estimate revenues related to income tax collections. Current trends are used such as the amount of income tax collected for individuals, business net profit, and withholding remitted by employers located within or with employees working inside the City of Hamilton. Amounts approximated by the Butler County Budget Commission and certified in the annual certificate of estimated resources are used to appropriately budget revenue amounts associated with income tax collections each year.

We expect income tax revenues to continue to increase in 2018 through 2022, 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 2018-2022.

Real Estate Taxes and Kilowatt Hour (kWh) Tax

Real estate taxes fluctuate as a result of changing housing market values of residences and businesses in the City of Hamilton. National real estate impacts, such as the Great Recession of 2008, certainly impacted property value in Hamilton and consequently affect the amount of real estate taxes assessed and collected. The City is projecting real estate tax collections in the General Fund in 2018 to remain at a similar level seen in 2017. The City projects real estate taxes to remain relatively flat through 2022.

The City of Hamilton analyzes each of the community and national factors and also utilizes amounts approximated by the Butler County Budget Commission and certified in the annual certificate of estimated resources to appropriately budget revenue amounts associated with Real Estate Taxes each year.

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 2018, Licenses and Permits will increase slightly but are expected to remain flat in fiscal years 2019 through 2022.

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 2018.

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 Continued

Revenue Trends – Hamilton Utility Systems

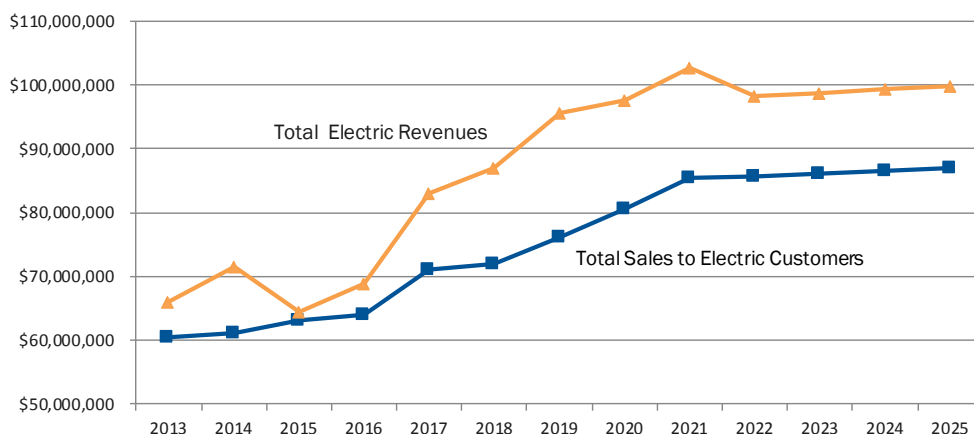
On a semi-annual basis, the Utility Systems update their 10-year forecasts for sales volumes, sales revenues, operations expenses and capital plans. The Utility Administration works closely with its outside utility rate/engineering consultant to generate these forecasts. The forecasts are based upon 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.

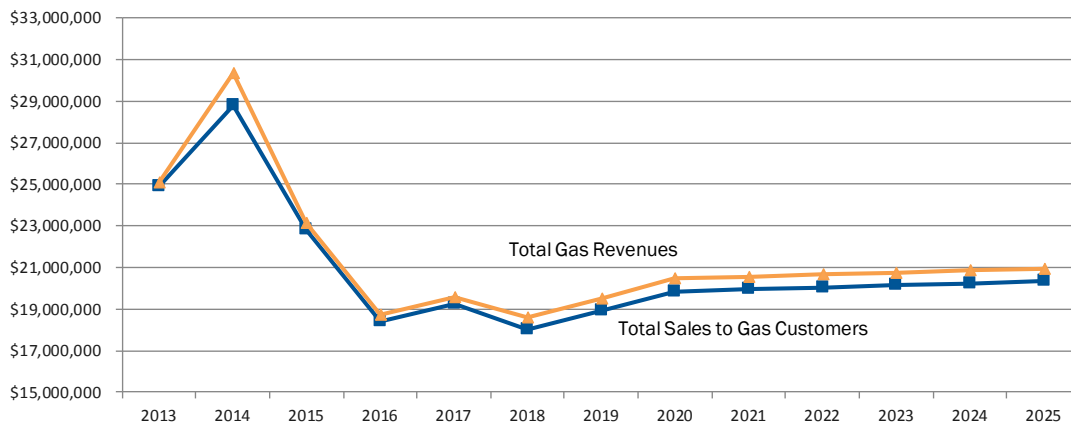
Electric System

The Electric System is projecting 3% inflation. Peak demand for the system has been projected at approximately 140 MW, with a System Load Factor of approximately 47%. The Electric System is also forecasting increases in sales to customers of .5% annually from 2018 to 2025 for customers. The average annual increase in Electric System revenues from 2018 through 2025 is approximately 2.8% per year.

Hamilton Electric Utility - Sales Revenue Projection



Hamilton Gas Utility - Sales Revenue Projection

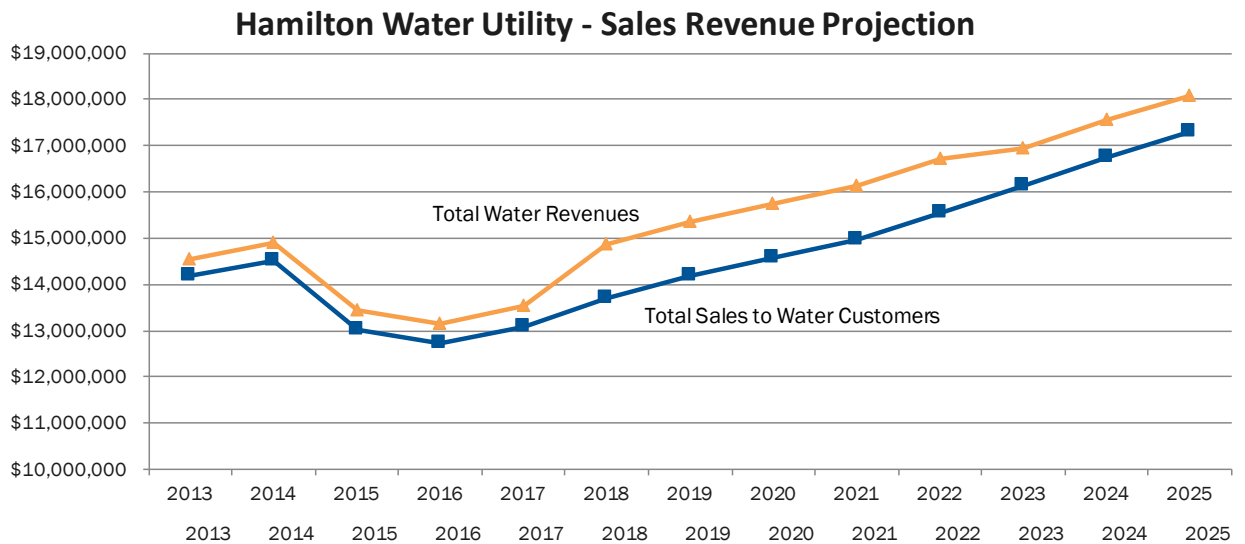


Gas System

Total revenues are projected to decrease in 2018 due to projected normalized winter usage and to a decrease in the gas cost recovery rider from locking in a long-term supply contract. The Gas System is projecting sales volumes to remain relatively flat from 2018 to 2025. Base rate revenue is also projected to be relatively flat over the 2018 to 2025 projection period.

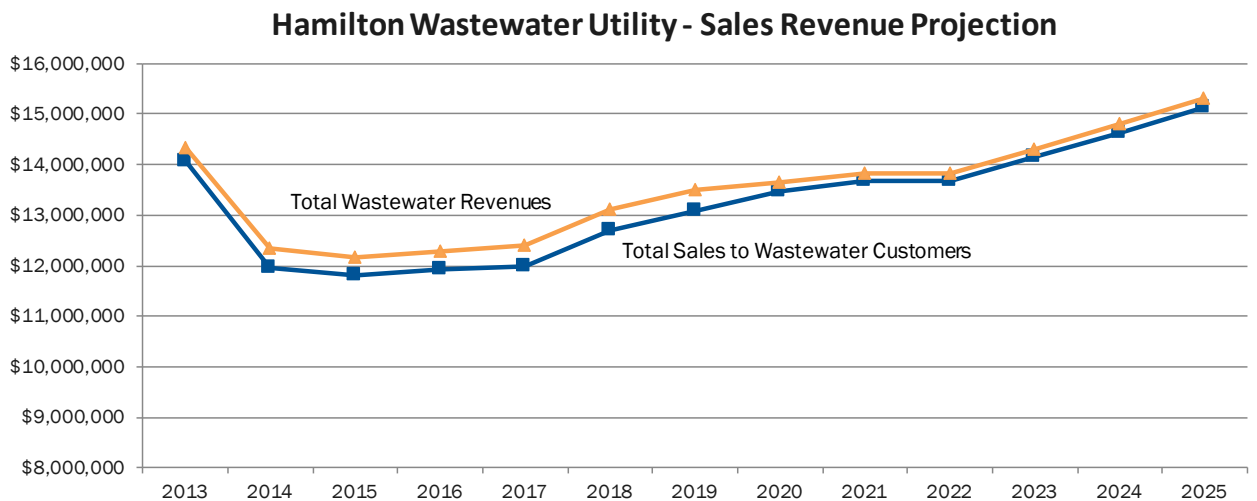
Water System

The Water System is projecting in-city sales volumes to decline .4% per year for the 2018 to 2025 projection period. Base rate water revenues are projected to increase 5.9% in 2018 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 2018 through 2025 is approximately 3.4% per year.



Wastewater System

The Wastewater System is projecting zero percent growth in residential, commercial and non-retail wastewater usage from 2018 through 2025. 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 2.5% per year during the 2018 to 2025 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 2018 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 65. Further detail on the individual funds can be found in the Financial Summaries section beginning on page 127.

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	700,976	-	-	-	-	-	-	-	700,976
City Clerk	18,597	74,390	-	-	-	-	-	-	92,987
City Council	17,114	68,454	-	-	-	-	-	-	85,568
City Manager	76,271	338,982	-	-	8,475	-	-	-	423,727
Civil Service and Personnel	74,462	297,846	-	-	-	-	-	-	372,308
Economic Development	-	1,318,491	-	-	-	-	-	-	1,318,491
Finance	810,536	1,720,531	1,960,942	-	118,939	-	-	-	4,610,948
Fire	13,028,949	-	-	-	743,000	-	-	-	13,771,949
Health	1,408,290	-	-	-	43,948	-	-	-	1,452,238
Human Resources	87,303	349,212	-	-	-	-	-	-	436,515
Municipal Court	1,823,116	-	-	-	456,068	-	-	-	2,279,184
Planning	223,567	670,700	-	-	-	-	-	-	894,266
Police	16,212,182	-	-	-	422,000	-	-	-	16,634,182
Public Works	541,251	888,640	-	7,285,016	10,333,396	394,244	-	1,560,340	21,002,886
Resident Services	195,014	780,056	-	-	78,325	-	1,216,048	-	2,269,443
Strategy & Information	407,047	2,191,789	-	-	-	-	-	-	2,598,836
Utility Operations	-	147,667,096	-	-	-	-	-	-	147,667,096
Total Funding	\$35,624,674	\$156,366,186	\$1,960,942	\$7,285,016	\$12,204,151	\$394,244	\$1,216,048	\$1,560,340	\$216,611,600

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 proposed appropriations ordinance OR2016-12-126, approved by City Council. The full classification summary approved by Council through the appropriations ordinance is shown beginning on page 189.

All Funds Matrix	Major Funds		All Other	All Funds
	General Fund	Electric Fund	Non-Major Funds	Total
Revenues/Resources				
Taxes	26,000,000	2,516,000	7,220,100	35,736,100
Licenses & Permits	1,383,420	-	370,000	1,753,420
Fines and Forfeits	817,130	-	298,060	1,115,190
Recreation Fees	50,000	-	-	50,000
Intergovernmental Revenue	1,543,000	310,000	9,943,930	11,796,930
Charges for Services	15,552,615	76,634,868	66,282,627	158,470,110
Miscellaneous Revenue	311,195	983,200	918,384	2,212,779
Other Financing Sources	1,515,000	-	10,854,763	12,369,763
Transfers In*	-	-	49,926,127	49,926,127
Total Revenue/Resources	\$47,172,360	\$80,444,068	\$145,813,991	\$273,430,419
Expenditures/Uses				
Personnel & Employee Benefits	33,330,156	11,699,797	18,387,825	63,417,778
Other Expenses	11,001,597	69,938,786	47,057,046	127,997,429
Capital Improvements	-	7,567,286	24,707,086	32,274,372
Debt Service	-	2,482,000	10,939,529	13,421,529
Transfers Out*	2,840,607	-	47,085,520	49,926,127
Total Expenditures/Uses	\$47,172,360	\$91,687,869	\$148,177,006	\$287,037,235
Excess of Revenues Over(Under) Expenses	-	(\$11,243,801)	(\$2,363,015)	(\$13,606,816)

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

Capital Budget Summary

Background

For the 2018 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 2018 through 2022, 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 projects and assets listed for 2018 essentially become the capital budget. Each project and asset listed for future years represent the City's capital plan. Funds will only be appropriated for the 2018 budget year.

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 2018 is \$32,151,245.

Capital Projects Summary

The City of Hamilton has partnered with other cities and organizations to bring the amenities and improvements that its citizens want. Our capital projects have been planned to proactively address citizen's frustrations, rejuvenate the City's overall appearance, and to make critical improvements that will help Hamilton be the place where folks want 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 the goes. The charts reveal the City's priority in 2018 to invest in infrastructure systems, traffic improvements and roads, amenities, and other areas of improvement.

Amenities

Projects focusing on improving the quality of life in Hamilton have been labeled as amenities. These projects consist of 19.97% of the City's CIP for 2018. The Champion Mill Sports Complex is a new project that promises to bring more consumers and businesses to Hamilton. 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. The Main Street Streetscape project is designed to improve the walkability and retail experience on Hamilton's westside corridor. The Beltline Trail will turn the old beltline on Hamilton's west side into a walking trail.

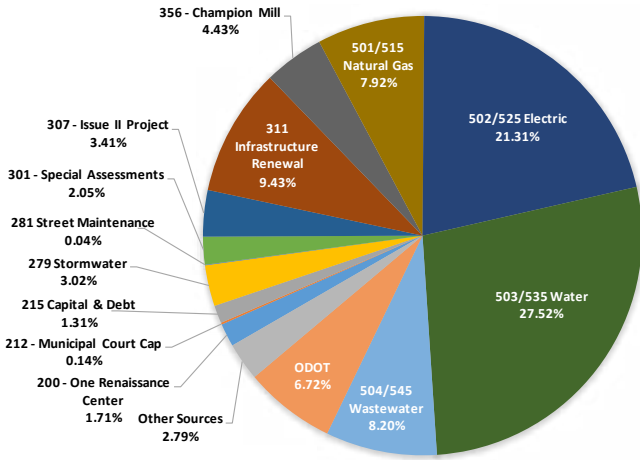
Infrastructure Improvements

Infrastructure improvements include the projects handled by our Utilities Operations Department, Engineering, Department, and Public Works Department and their divisions. These projects are designed to replace aging infrastructure elements on an annual basis. Infrastructure projects make up 49.53% of the City's CIP for 2018.

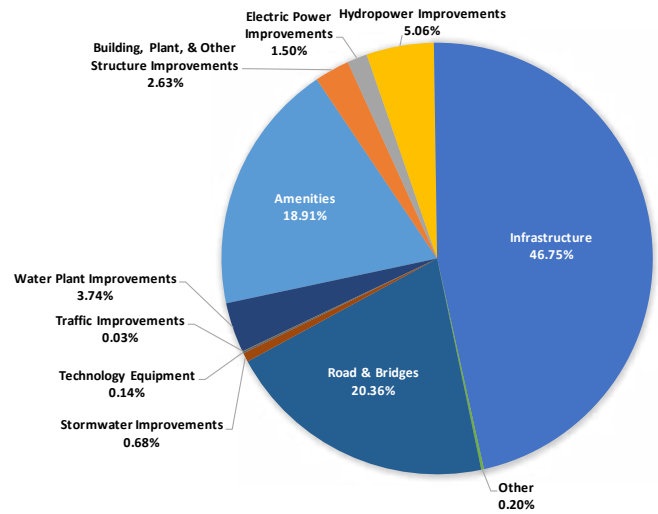
Traffic Improvements/Roads & Bridges

The City of Hamilton plans to tackle several roads projects in 2018 to help improve traffic flow and make our roads safer. These projects make up 20.37% of the City's CIP for 2018. South Hamilton Crossing is a major traffic flow project, which began in 2016 and will conclude in 2018. This project will create a new road extension at Grand Avenue and create a new CSX railroad overpass on Central Avenue/Dixie Highway. On page 51, we identify each project taking place in 2018.

PERCENTAGE OF CAPITAL PROJECTS EXPENDITURES BY FUND



PERCENTAGE OF CAPITAL PROJECTS EXPENDITURES BY TYPE



Capital Projects	Projected in 2018	Projected in 2019	Projected in 2020	Projected in 2021	Projected in 2022	5-Year Total
Public Safety						
Fire Station Maintenance	120,000	75,000	75,000	75,000	75,000	\$420,000
Public Safety Total	\$120,000	\$75,000	\$75,000	\$75,000	\$75,000	\$420,000
Public Works						
Annual Concrete Repair and Resurfacing	1,935,000	2,000,000	2,000,000	2,000,000	2,600,000	\$10,535,000
Beltline Trail	1,755,247	-	-	-	-	\$1,755,247
Bilstein Blvd Bridge Deck Replacement	-	1,000,000	-	-	-	\$1,000,000
Champion Mill Sports Complex	1,300,000	18,192,770	-	-	-	\$19,492,770
Crosswalk Protection	7,500	-	-	-	-	\$7,500
East Ave Concrete Repair and Resurfacing	300,000	-	-	-	-	\$300,000
FEMA Elevation Certificates for Property Owners	60,000	-	-	-	-	\$60,000
Five Points Intersection (partner with BCEO)	75,000	75,000	90,000	160,000	-	\$400,000
Hamilton-Mason/Gilmore Intersection	-	2,000,000	-	-	-	\$2,000,000
Main/Millville/Eaton Intersection	2,608,294	-	-	-	-	\$2,608,294
Main Street Streetscape	2,476,000	-	-	-	-	\$2,476,000
Main/Western/McKinley/Cereal Intersection	75,000	75,000	375,000	25,000	-	\$550,000

Capital Budget Continued

Capital Projects	Projected in 2018	Projected in 2019	Projected in 2020	Projected in 2021	Projected in 2022	5-Year Total
Public Works Continued						
Miscellaneous Engineering	-	50,000	50,000	50,000	50,000	\$200,000
ODOT SR 4 Resurfacing (partner with Fairfield)	250,000	-	-	-	-	\$250,000
SHX Grade Separation - Constrn	544,000	-	-	-	-	\$544,000
Street Division Paving Materials	-	100,000	100,000	100,000	100,000	\$400,000
Stormwater Master Plan	200,000	-	-	-	-	\$200,000
Traffic Signal Improvements	-	60,000	50,000	50,000	50,000	\$210,000
Water-filled Barriers for Special Events	12,000	-	-	-	-	\$12,000
Public Works Total	\$11,598,041	\$23,552,770	\$2,665,000	\$2,385,000	\$2,800,000	\$43,000,811
Utilities - Electric						
Peak Plant Engineering/SCADA	200,000	-	-	-	-	\$200,000
Power Plant Decommissioning	-	50,000	50,000	50,000	-	\$150,000
Power Plant Improvements	240,000	-	-	-	-	\$240,000
Utilities - Electric Transmission & Distribution						
Distribution Upgrades	1,252,000	2,265,330	2,706,775	2,552,558	2,365,819	\$11,142,482
Metering Improvements	25,625	776,394	799,686	1,302,367	28,841	\$2,932,913
Network	105,575	108,742	112,005	115,927	118,826	\$561,075
Street and Security Lighting	182,097	239,060	246,232	568,329	248,988	\$1,484,706
Transmission & Substation Upgrades	700,000	721,000	1,442,630	1,118,604	787,856	\$4,770,090
Underground Improvements	408,323	1,063,103	579,637	597,026	614,937	\$3,263,026
Other Projects	360,000	472,100	74,263	57,964	78,786	\$1,043,113

Capital Projects	Projected in 2018	Projected in 2019	Projected in 2020	Projected in 2021	Projected in 2022	5-Year Total
Utilities - Greenup						
Preservation	-	89,389	86,777	89,380	179,108	\$444,654
Productivity	-	78,493	27,265	-	-	\$105,758
Project Management	212,180	112,332	115,702	119,173	-	\$559,388
Reliability Improvements	1,270,685	1,116,823	1,240,245	1,396,646	1,603,300	\$6,627,700
Utilities - Wastewater						
Distribution Upgrades	1,719,332	1,625,260	2,186,884	2,782,433	2,867,648	\$11,181,557
Production	685,000	206,000	212,273	218,641	225,102	\$1,547,016
Other	-	22,511	133,185	137,181	141,297	\$434,174
Utilities - Water Production & Distribution						
Building Improvements	522,241	205,750	350,000	-	88,138	\$1,166,129
Hydrants/Valves/Meters/Mains	6,068,163	-	1,864,947	1,920,895	1,978,521	\$11,832,526
North Water Treatment Plant	400,000	-	-	-	-	\$400,000
Reservoirs	-	-	150,000	695,000	1,800,000	\$2,645,000
South Water Treatment Plant	175,000	950,000	2,825,000	-	180,000	\$4,130,000
Wells	70,000	97,100	-	-	78,786	\$245,886
Other	-	200,000	-	-	560,000	\$760,000
Utilities Total	\$16,908,721	\$13,029,399	\$16,802,718	\$16,606,215	\$15,642,557	\$78,989,610
Miscellaneous						
Old Municipal Building Maintenance - 20 High Street	150,000	150,000	150,000	150,000	150,000	\$750,000
One Renaissance Center	500,000	-	-	-	-	\$500,000
Server	40,000	-	-	-	-	\$40,000
Miscellaneous Total	\$690,000	\$150,000	\$150,000	\$150,000	\$150,000	\$1,290,000
All Projects Total	\$29,316,762	\$36,807,169	\$19,692,718	\$19,216,215	\$18,667,557	\$123,700,421

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.

Capital Budget Continued

Public Safety

The Department of Public Safety will make capital improvements to several fire stations this year. These upgrades not only keep our firefighters and staff safe but also make it more efficient to provide safety services to Hamiltonians. The Department of Public Safety has budgeted \$120,000 in the Hamilton Capital Improvement and Debt Service Fund to provide maintenance and repairs to fire stations.

Fire Station

The Hamilton Capital Improvement and Debt Service Fund will fund ongoing and as-needed maintenance to keep our fire stations in good condition. The Hamilton Fire Division (HFD) plans utilize \$420,000 over the next five years to make improvements and repairs to its fire stations. Urgent needs include replacement of roof 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 \$120,000 for HFD fire stations in 2018. The operational impact of this capital improvement item for the Fire Department will be an undetermined amount of savings in maintenance costs due to addressing structural issues such as leaks, heat/cooling efficiencies, etc. We currently do not have the analysis to track this impact on the operating budget down to the dollar but expect that maintenance costs may decrease for the stations.

Public Works & Engineering

The Department of Public Works and the Department of Engineering have revolving capital projects funded by multiple sources and funds in the amount of \$12.05 million (compared to 2017's budgeted \$16.42 million) for the 2018 fiscal year. Each project budgeted for 2018 is described below.

Annual Concrete Repair and Resurfacing

Annual street repair and resurfacing program. Approximately five centerline miles of street are to be resurfaced in 2018. This \$2.9 million, annual program is designed to keep Hamilton's roads in good condition. For the 2018 budget year, this program will be funded by multiple sources.

- Stormwater Fund – \$300,000
- Infrastructure Renewal Fund – \$335,000
- Special Assessments Fund – \$300,000
- Issue II Project Fund – \$1 million

Current analysis does not indicate any impact to Stormwater, Infrastructure Renewal, Special Assessments, and Issue II Project funds, as these funds are either capital improvement funds or special revenue funds dedicated to addressing street or infrastructure maintenance and projects. The City may see decreased 311 calls for road issues in the neighborhoods where improvements are expected to take place.

Beltline Trail (2018)

Phase I of the Beltline Trail Project is set to begin in 2018. The Project will transform the current, unused railway into a walking trail on Hamilton's westside. The City plans to fund \$1.76 million of the project in 2018 out of the Infrastructure Renewal and Capital Improvement/Debt Service funds.

- Hamilton Cap/Debt Fund – \$114,631
- Infrastructure Renewal Fund – \$922,000
- Grant Revenue – \$718,616

These funds are Capital Projects Funds and therefore have no operating impact on any of the City's departmental operations. However, the Beltline Trail will increase the responsibilities of the Hamilton Parks Conservancy when the trail opens for public use, which may increase the City's annual support for the Parks Conservancy from the General Fund. Additionally, Public Safety staff will be provided added coverage to ensure safety, which may increase personnel costs and/or other expenditures in the future.

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 expects to break ground in 2019. However, in 2018, a series of studies and design planning will take place to begin Phase I of the construction process. The City will utilize \$1.3 million of funds located in the Champion Mill TIF Fund.

The City anticipates some ongoing utility work in preparation for construction. Upon completion of the complex, additional security may be warranted during events, which will be addressed with our Police Department closer to the completion date. The increased police presence may also increase personnel costs for Public Safety. Revenues are expected indirectly from sales tax and directly from income tax, but we do not have an approximation of the amount of revenue expected at this time. More analysis needs to be done when more details about the design and function of the complex are released.

Crosswalk Protection

The Crosswalk Protection project will increase pedestrian safety within the City of Hamilton. \$7,500 is budgeted in the Infrastructure Renewal Fund for this project in 2018. The Infrastructure Renewal Fund is a capital projects fund. Any maintenance of this project will be funded as a capital project not as an operational cost.

East Avenue Concrete Repair and Resurfacing

The City launched a new streets program for the East Avenue area that will improve road conditions. The Special Assessments Fund will budget \$300,000 to tackle this project in 2018. This fund is a capital projects fund and not an operations fund. All revenues are earmarked for concrete curb, sidewalk, and drive approach repairs and maintenance. There are no ongoing maintenance expenditures designated for the Special Assessments Fund and any routine street maintenance are budgeted in our Street Maintenance fund, a special revenue fund earmarked to specifically address street cleaning and maintenance activities.

FEMA Elevation Certificates

Elevation certificates offer property owners in high-risk areas of the city elevation statistics that will help insurance companies fully cover for floodings. The City budgeted \$60,000 in the Stormwater Fund for this project.

Five Points Intersection

The City of Hamilton in partnership with Butler County Engineer’s Office (BCEO) will design a Roundabout to improve this five-way intersection at Hancock Avenue, Tylersville Road, Tuley Road, Grand Boulevard, and Hamilton-Mason Road. Construction is planned to begin in 2019. This project will be budgeted through the Infrastructure Renewal Fund at \$75,000 for the 2018 Adopted Budget. External funding sources are to be determined.

The Infrastructure Renewal Fund is a capital projects fund and not an operations fund. All revenues are earmarked for infrastructure projects and related activities. There are no ongoing maintenance expenditures designated for this project, other than routine street cleaning and maintenance already budgeted in the appropriate funds.

Main/Millville/Eaton Intersection (2018)

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

- Stormwater - \$25,000
- Infrastructure Renewal - \$300,000
- Natural Gas Funds – \$10,000
- Electric Funds – \$197,000
- Water Funds – \$105,600
- ODOT - \$1.97 million



Capital Budget Continued

These funds are special revenue and capital projects funds and not operations funds. All revenues are earmarked for infrastructure projects, maintenance, cleaning, asset acquisitions, and related activities. There are no ongoing maintenance expenditures designated for this project, other than routine street cleaning and maintenance already budgeted in the appropriate funds.

Main Street Streetscape

In 2017, the City began making design quality improvements on Main Street. Similar to the Dayton Street Streetscape project, this project will also make critical upgrades to one of the City's main corridors. Main Street is Hamilton's hub for small business growth. Improvements include creating additional green space, outdoor dining areas, street light upgrades, and other important improvements that will encourage more people to shop with Hamilton-based small businesses and to draw more people downtown for events. This project will be funded as follows:

- Stormwater Fund – \$200,000
- Infrastructure Renewal Fund – \$650,000
- Electric Funds – \$900,000
- Water Funds – \$726,000

These funds are special revenue and capital projects funds and not operations funds. All revenues are earmarked for infrastructure projects, maintenance, cleaning, asset acquisitions, and related activities. There are no ongoing maintenance expenditures designated for this project, other than routine street cleaning and maintenance already budgeted in the appropriate funds.

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. Originally budgeted in 2016, this project has been postponed to break ground in 2020. However, funding for design studies is budgeted in 2018 in the amount of \$75,000 from the Infrastructure Renewal Fund and will incur no operational impact to the budget.

ODOT State Route 4 Resurfacing

State Route 4 (Erie Boulevard) Resurfacing is a joint Urban Paving Project with ODOT, originally planned for the 2017 Budget Year, has been postponed for 2018. Funding for this project is planned for the following funds:

- Stormwater - \$100,000
- Infrastructure Renewal - \$400,000

The Department of Public Works and the Department of Engineering will also partner with ODOT and the City of Fairfield, Ohio to resurface State Route 4 in 2018. Contribution amounts from the City of Fairfield and from ODOT are to be determined. Hamilton's share of financing is from special revenue and capital projects funds. This project may impact the City by creating cost savings for repairs or patching, on insurance claims for potholes, and on crack sealing.

South Hamilton Crossing (SHX) (2016-2018)

Bidding and procurement process began in early 2016. The project will replace an existing at-grade railroad crossing on Central Avenue with a railroad overpass created by extending Grand Boulevard to the west. This will connect State Route 4 (Erie Boulevard) on the east side of the railroad tracks with U.S. 127 (Pleasant Avenue) and University Boulevard to the west. In total, Hamilton has received \$18.1 million in grant funding and commitments from external sources (ODOT, OKI, JobsOhio, BCTID) for the \$32 million project. Scheduled to be completed in late Summer 2018, funding this year has been budgeted with the following funds or sources:

- Infrastructure Renewal - \$250,000
- Electric Funds – \$194,000
- Other Sources – \$100,000

These funds are special revenue and capital projects funds, and are not operations funds. All revenues used for this project are earmarked for infrastructure projects, maintenance, cleaning, asset acquisitions, and related activities. There are no ongoing maintenance expenditures designated for this project, other than routine street cleaning and maintenance already budgeted in the appropriate funds. However, we believe public safety response times will improve and traffic problems and accidents will be minimized.

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).

Miscellaneous

Old Municipal Building

Ongoing maintenance and repair costs to maintain the Old Municipal Building at 20 High Street is budgeted in the Hamilton Capital and Debt Fund at \$150,000.

One Renaissance Center

In 2018, 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.

Server

The Municipal Court will make improvements to their server system, which will cost the Municipal Court capital fund \$40,000. There may be additional costs to maintain an upgraded server, but we anticipate less downtime and more efficient use of software.

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 low-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 less main repair and reduced overtime expenses.

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 \$2.32 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 \$3.47 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.

Capital Budget Continued

Utilities - Greenup

Greenup Hydro Plant budgeted annual maintenance and repair costs for preservation, project management, reliability, and safety improvements out of the Electric Utility Funds in the amount of \$1.48 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.

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 \$2.40 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 \$8.20 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 Department of Public Safety has budgeted \$1.23 million for capital asset acquisition in 2018. The most notable assets for 2018 are the Self-Containing Breathing Apparatuses (SCBAs) for the Hamilton Fire Division and police vehicles for the Hamilton Police Division. The Department of Public Works has budgeted \$132,000 for capital asset acquisition in 2018 that will mostly be used to maintain the City's streets and make safety improvements. Equipment to clean the streets and pick up trash and leaves is the main driver for the capital asset budget. Resident Services budgets \$132,000 to purchase a storage trailer for RiversEdge equipment. The Department of Public Utilities budgets \$1.012 million for equipment and/or vehicle replacements for all four utilities. Details about each department's capital assets budget are listed in the Capital Assets Budget Descriptions section.

The City budgeted \$2.80 million in capital assets purchases for the 2018 Proposed Budget, which is 18.19% lower than the 2017 capital budget for assets. These assets consist of equipment, software, and/or 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 2018 through 2022; however, funds have been appropriated only for the 2018 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 2018 are Public Safety and Infrastructure capital expenditures. However, the pie chart also shows other areas where assets are acquired.

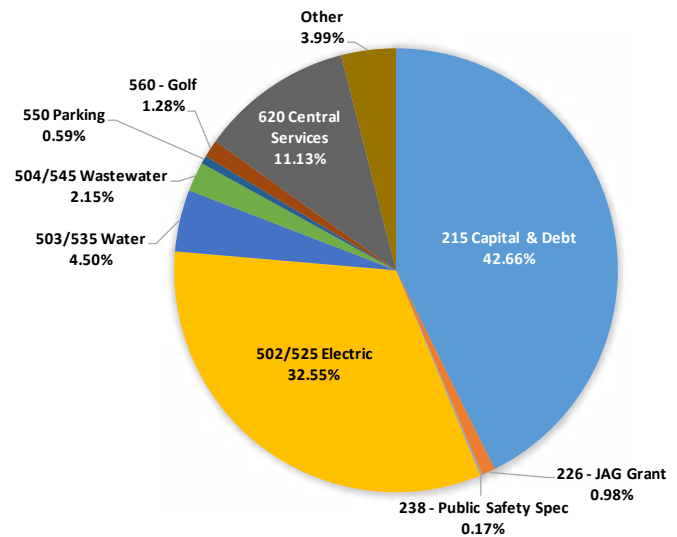
Infrastructure Equip. & Vehicle Replacements

Making up approximately 37.31% of the City's CIP for 2018, Infrastructure asset acquisitions for 2018 include replacing equipment and vehicles such as street cleaning equipment, dump trucks, and utility vehicles and equipment. These items are essential for repaving and resurfacing roads, refuse and leaf collection, street cleaning and maintenance, and other essential operations and duties of our Infrastructure departments and divisions.

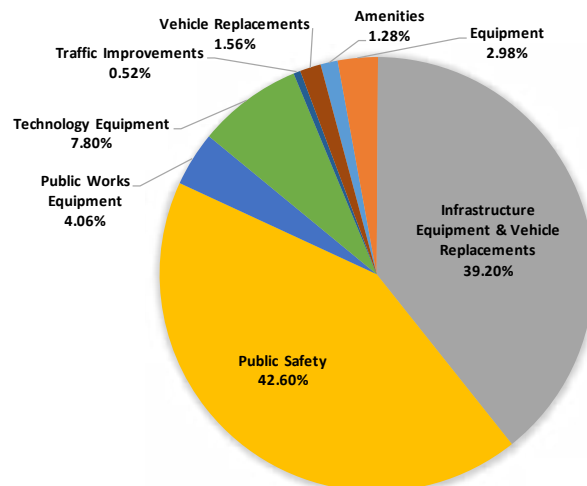
Public Safety

The City is strategically placing 43.92% of budgeted resources into our Public Safety departments and divisions. Some of the items the City will acquire for our Public Safety departments include Self-containing Breathing Apparatuses (SBCAs), police vehicles, fire squad remounts, body cameras, and tasers. To learn more about the functions for each department, visit the Department Overviews section of this book beginning on page 65.

PERCENTAGE OF CAPITAL ASSETS EXPENDITURES BY FUND



PERCENTAGE OF CAPITAL EXPENDITURES BY TYPE



Capital Budget Continued

Capital Assets	Projected in 2018	Projected in 2019	Projected in 2020	Projected in 2021	Projected in 2022	5-Year Total
Parks & Recreation						
Trailer Storage for RiversEdge	35,000	-	-	-	-	\$35,000
Parks & Recreation Total	\$35,000	-	-	-	-	\$35,000
Public Safety						
Body Cameras & Tasers	150,000	150,000	150,000	150,000	150,000	\$750,000
Extractors	13,000	-	-	-	-	\$13,000
Fire - New Engine	-	-	-	581,000	-	\$581,000
Fire - New Quint	-	-	893,200	-	-	\$893,200
Fire - SCBA Bottles/Harness	450,000	-	-	-	-	\$450,000
Fire - Radios	-	-	400,000	-	-	\$400,000
Fire Refurbish/Re-engine	-	100,000	-	-	100,000	\$200,000
Fire Squad Remounts	160,000	160,000	160,000	160,000	160,000	\$800,000
Police Building Generator	-	-	-	175,000	-	\$175,000
Police Vehicles	415,195	275,000	275,000	275,000	275,000	\$1,515,195
Portable Radio Replacement	-	-	450,000	-	-	\$450,000
Prisoner Van	35,000	-	-	-	-	\$35,000
SWAT Supplies	5,000	-	-	-	-	\$5,000
Public Safety Total	\$1,228,195	\$685,000	\$2,328,200	\$1,341,000	\$685,000	\$6,267,395
Public Works						
New Pole Barns	100,000	250,000	-	-	-	\$350,000
Equip. Purchase	-	325,000	-	260,000	-	\$585,000
Equip. Replacement	17,000	75,000	-	-	470,000	\$562,000
LED Traffic Signal Replacement	-	10,000	-	-	-	\$10,000
PW-Administrative Vehicle	-	25,000	-	-	-	\$25,000
Street Cleaning Equip.	-	225,000	155,000	-	-	\$380,000
Street Maintenance Equip. Purchase	-	300,000	-	360,000	-	\$660,000
Traffic Signal Controllers	15,000	15,000	15,000	15,000	-	\$60,000
Public Works Total	\$132,000	\$1,225,000	\$170,000	\$635,000	\$470,000	\$2,632,000

Capital Assets	Projected in 2018	Projected in 2019	Projected in 2020	Projected in 2021	Projected in 2022	5-Year Total
Resident Services						
Garbage Truck	-	-	125,000	-	-	\$125,000
F-150 Pick-Up Truck	-	40,000	-	-	-	\$40,000
F-450 Dump Trucks	45,000	-	-	-	-	\$45,000
Miscellaneous CIP - Golf Course	37,000	-	-	-	-	\$37,000
Pole Barn	50,000	-	-	-	-	\$50,000
Zero Turn Lawnmower	-	15,000	-	-	-	\$15,000
Resident Services Total	\$132,000	\$55,000	\$125,000	-	-	\$312,000
Strategy & Information						
Hardware	87,000	-	-	-	-	\$87,000
Software	138,000	-	-	-	-	\$138,000
Strategy & Information Total	\$225,000	-	-	-	-	\$225,000
Utilities						
Electric Admin. & Engineering - Vehicles & Equip.	335,750	-	-	-	-	\$335,750
Electric Trans. & Distribution - Vehicles & Equip.	-	374,000	237,000	278,000	370,000	\$1,259,000
Gas Transmission & Distribution - Equip.	-	109,270	62,830	104,977	92,880	\$369,957
Greenup - Vehicles & Equip.	602,800	-	15,420	-	238,810	\$857,030
Hamilton Power Plant - Vehicles & Equip.	-	80,000	-	-	-	\$80,000
Wastewater Collection - Equip.	61,855	300,000	109,022	300,000	80,000	\$850,877
Water Distribution - Vehicles & Equip.	129,759	210,348	101,920	104,977	92,880	\$639,884
Water Production - Vehicles & Equip.	-	145,000	-	175,000	50,000	\$370,000
Utilities Total	\$1,130,164	\$1,218,618	\$526,192	\$962,954	\$924,570	\$4,762,498
Other						
Customer Service - Office Equip.	1,000	-	-	-	-	\$1,000
Other Total	\$1,000	-	-	-	-	\$1,000
All Assets Total	\$2,883,359	\$3,183,618	\$3,149,392	\$2,938,954	\$2,079,570	\$14,234,893

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 Continued

Public Safety

Hamilton Fire Department

The Fire Department is scheduled to purchase replacement fire safety equipment. In 2018, HFD will purchase self-contained breathing apparatus (SCBA), a critical piece of firefighting technology. The department has applied for federal grant funding to replace the equipment which has reached its maximum usable age thanks to an internal repair and maintenance program. This grant, if successful, will reduce capital costs for 2018 by over \$400,000. The department will invest in squad remounts, as a budget-friendly way to improve its emergency vehicles. In all, the City will invest \$623,000 for equipment and vehicle replacements for 2018. Some reduced costs for squad repairs may impact HFD's operating budget. Additional maintenance costs or other operating costs are expected due to acquiring these assets.

Hamilton Police Department

The City of Hamilton's Police Department will purchase body cameras and tasers for officers beginning in 2018. Body cameras bring accountability and transparency to the patrol officer program and tasers are a basic element of the standard officer's toolkit, allowing them to subdue threats without resorting to lethal force. The Police Department will also replace old marked and unmarked police vehicles and add a prisoner van to HPD's vehicle inventory. To procure these items for the Police Department, the City will invest \$605,195 in 2018.

The Department of Public Safety's operating budgets will incur maintenance costs for police vehicles purchased. However, newer vehicles will cost less to maintain than the vehicles being replaced. Unfortunately, there is little analysis to specifically identify if this capital asset acquisition will increase or decrease the Police Department's operating budget. There are no expected changes in maintenance costs for these vehicles in 2018.

Public Works

In 2018, the City is budgeting \$132,000 to purchase new pole barns, replace equipment, and purchase traffic signal controllers. These purchases will improve the city's traffic, allow us to invest in efficient equipment, and enable the Public Works Department to properly store the City's equipment.

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 \$938,550 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 2018. No capital investments were requested for the Natural Gas Division for 2018.

Wastewater Collection

Annual funding requirement for the vehicle and equipment replacement program of the collection system in 2018. These assets are budgeted at \$61,855 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 2018. These assets are budgeted at \$129,759 in the Water Utility funds. Funding is equal to the vehicle and equipment replacement costs divided by its estimated useful life.

Resident Services

For the expansion of services provided to Hamilton residents and businesses by the Quick Strike Team, which supports the City of Hamilton's strategic plan to keep the City clean, and the upkeep of the City's golf courses. Resident Services will add vehicles and equipment such as a dump truck and a pole barn. Miscellaneous capital improvements for the golf courses will continue as well. The department is budgeting \$132,000 in the Golf and Central Services funds to procure these assets and complete other capital improvement projects.

Parks & Recreation

The City will invest \$35,000 in 2018 to install a trailer storage facility at RiversEdge to house equipment used to maintain the grounds.

Strategy & Information

In 2018, the Strategy & Information Department will invest \$225,000 to improve the City's hardware and software. Major improvements include revamping the City's phone systems and implementing descriptive analytics software for performance tracking.

Capital Budget Impact On Operations

The City of Hamilton has many capital and economic development projects going on that will expand the City's ability to fulfill its vision, mission, values, and goals. The City's fund structure separates operating functions from capital functions, which limits the impact of capital budgeting on operational budgeting. However, there may be occasions when our capital projects saves us operating dollars and there may also be occasions where we see those costs increase on the operating side. 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.

Capital Project & Assets Budget Expenditures By Fund

In keeping with the City's commitment to fiscal transparency, the capital budget and improvement plan has been included by fund to highlight the funding sources for the City's projects. Keep in mind that only the amounts listed for 2018 have been appropriated for the 2018 Adopted Budget. The following years are included in the City's capital plan and have budget estimates that are subject to change.

Capital Projects By Fund	2018 Total	2019 Total	2020 Total	2021 Total	2022 Total	5-Year Total
100 - General	-	-	-	-	-	-
200 - One Renaissance Center	500,000	-	-	-	-	\$500,000
212 - Municipal Court Cap	40,000	-	-	-	-	\$40,000
215 - Cap & Debt	384,631	225,000	225,000	225,000	225,000	\$1,284,631
279 - Storm	885,000	1,750,000	350,000	275,000	250,000	\$3,510,000
281 - Streets	12,000	10,000	-	-	-	\$22,000
311 - Infrastructure	2,764,500	3,700,000	915,000	710,000	550,000	\$8,639,500
301 - Assessments	600,000	400,000	400,000	400,000	-	\$1,800,000
307 - Issue II Project	1,000,000	-	-	-	1,000,000	\$2,000,000
356 - Champion Mill	1,300,000	10,000,000	-	-	-	\$11,300,000
CDBG/Home	-	-	-	-	-	-
550 - Parking	-	-	-	-	-	-
560 - Golf	-	-	-	-	-	-
610 - Fleet	-	-	-	-	-	-
501/515 - Gas	2,322,500	3,350,261	1,599,212	2,884,090	1,696,604	\$11,852,667
502/525 Electric	6,247,485	10,692,767	7,481,217	7,967,975	6,026,461	\$38,415,905
503/535 - Water	8,067,004	3,366,075	5,189,947	2,615,895	4,685,445	\$23,924,366
504/545 - Wastewater	2,404,332	2,313,066	2,532,342	3,138,255	3,234,047	\$13,622,042
TIF/FID	-	-	-	-	-	-
OKI	-	-	-	-	-	-
ODOT	1,970,694	-	-	-	-	\$1,970,694
Debt Financing	-	-	-	-	-	-
CSX	-	-	-	-	-	-
BCEO	-	-	-	-	-	-
Jobs Ohio	-	-	-	-	-	-
OPWC	-	1,000,000	1,000,000	1,000,000	1,000,000	\$4,000,000
Other Sources	818,616	-	-	-	-	\$818,616
All Project Funds Total	\$29,316,762	\$36,807,169	\$19,692,718	\$19,216,215	\$18,667,557	\$123,700,421

Capital Assets By Fund	2018 Total	2019 Total	2020 Total	2021 Total	2022 Total	5-Year Total
215 - Cap & Debt	1,230,000	1,235,000	1,578,200	1,441,000	785,000	\$6,269,200
226 - JAG Grant	28,195	-	-	-	-	\$28,195
238 - Public Safety Spec	5,000	-	-	-	-	\$5,000
279 - Storm	-	435,000	-	260,000	230,000	\$925,000
281 - Streets	-	700,000	155,000	360,000	240,000	\$1,455,000
515 - Gas	-	109,270	62,830	104,977	92,880	\$369,957
525 - Electric	938,550	454,000	252,420	278,000	608,810	\$2,531,780
535 - Water	129,759	355,348	101,920	279,977	142,880	\$1,009,884
545 - Wastewater	61,855	300,000	109,022	300,000	80,000	\$850,877
550 - Parking	17,000	75,000	-	-	-	\$92,000
560 - Golf	37,000	-	-	-	-	\$37,000
620 - Central Services	321,000	55,000	125,000	-	-	\$501,000
Other Funds	115,000	15,000	15,000	15,000	-	\$160,000
All Asset Funds Total	\$2,883,359	\$3,733,618	\$2,399,392	\$3,038,954	\$2,179,570	\$14,234,893

2018 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 2017 and goals for 2018; 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

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.

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.

Goals for 2018

- Continue to work towards digitizing the City's ordinances and resolutions.
- Continue to assist Civil Service and Personnel with the appointment process they have finished their transition to NEOGOV.
- Get each City Committee or Commission a built out
- V
- V

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.

Budget

The 2018 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. Contractual Services have been reduced by \$3,500 for the 2018 Budget.

Accomplishments in 2017

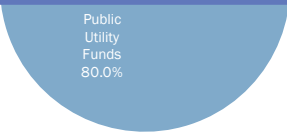
- Began working on digitizing all of the City's Codified Ordinances and Resolutions.
- Conducted an internal census of all of the Ordinances and Resolutions that have been passed by the City of Hamilton.
- Began working to reorganize the Committees and Subcommittees of City Council.
- Conducted an internal census to create a clear and concise list of information on each City Committee and Commissions.
- Collaborated 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.

The Accomplishments section details major departmental achievements in 2017.

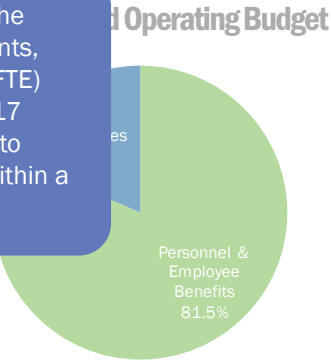
Mayor and City Council

City Clerk

The Organizational Chart provides a snapshot of how the department is organized in relation to the City organization as a whole. This chart illustrates the divisions associated with each department.



The Department budget table represents budgeting trends from 2015 to 2018. The chart illustrates total operating expenditures, expenditures for capital improvements, and debt service where applicable. The table also lists total full-time equivalent (FTE) positions for each department. The last column provides a comparison of the 2017 Adopted to 2018 Adopted budgets in dollars and as a percentage. It is important to note that the number of FTE Positions shown represents all budgeted positions within a department, including those not yet filled.



City Clerk	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	97,995	87,523	103,514	64,787	75,747	(27,767)	-26.8%
Other Expenditures	29,510	15,481	20,740	10,156	17,240	(3,500)	-16.9%
Operating Total	\$127,505	\$103,004	\$124,254	\$74,943	\$92,987	(\$31,267)	-25.2%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	1.50	1.00	1.50	1.00	1.50	0.00	0.0%

City Clerk Key Performance Indicators	Benchmark	2016 Actual	2017 YTD	2018 Target
Number of public records requests made to City Clerk	40	6	7	40
Number of agendas created for City Council meetings	21	27	22	27
Assisted with the creation of ordinances	120	129	124	120
Assisted with the creation of resolutions	60	67	54	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 2016' column, current activity will be shown in the '2017 YTD' column, and the target for next year will be listed in the '2018 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 2017

- Began working on digitizing all of the City's Codified Ordinances and Resolutions.
- Conducted an internal census to index all of the Ordinances and Resolutions that have been passed by the City of Hamilton.
- Began working to reorganize the Committees and Subcommittees of City Council.
- Conducted an internal census to create a clear and concise list of information on each City Committee and Commissions.
- Collaborated 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.

Goals for 2018

- Continue to work towards digitizing the City's ordinances and resolutions.
- Continue to assist Civil Service and Personnel with the appointment process once they have finished their transition to NEOGOV.
- Get each City Committee or Commission a built out webpage on the City's Website.
- Work towards installing a new sound system and more visual aids in the City Council Chambers.

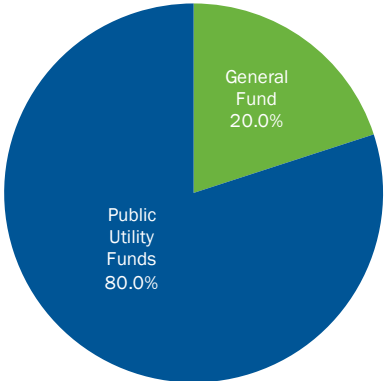
Budgetary Highlights

The 2018 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. Contractual Services have been reduced by \$3,500 for the 2018 Budget.

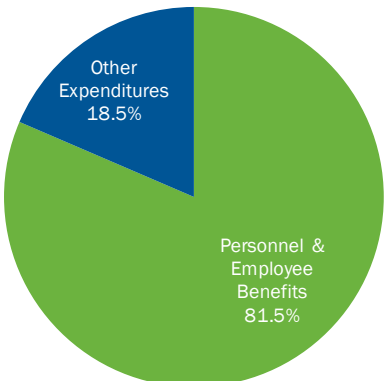
Mayor and City Council

City Clerk

2018 Estimated Funding Sources



2018 Adopted Operating Budget



City Clerk	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	97,995	87,523	103,514	64,787	75,747	(27,767)	-26.8%
Other Expenditures	29,510	15,481	20,740	10,156	17,240	(3,500)	-16.9%
Operating Total	\$127,505	\$103,004	\$124,254	\$74,943	\$92,987	(\$31,267)	-25.2%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	1.50	1.00	1.50	1.00	1.50	0.00	0.0%

City Clerk Key Performance Indicators	Benchmark	2016 Actual	2017 YTD	2018 Target
Number of public records requests made to City Clerk	40	6	7	40
Number of agendas created for City Council meetings	21	27	22	27
Assisted with the creation of ordinances	120	129	124	120
Assisted with the creation of resolutions	60	67	54	60

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.

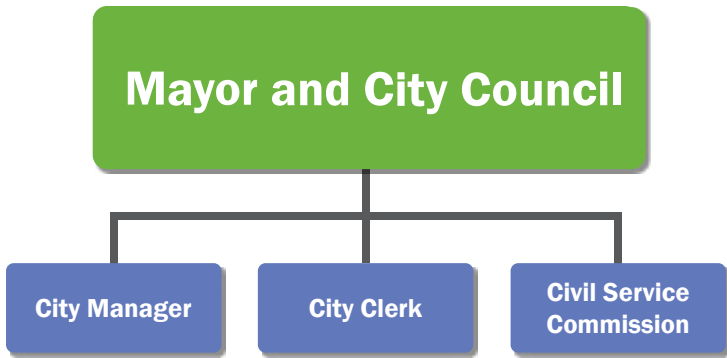
The Hamilton City Council is the direct representative of the citizens of the City of Hamilton. Pursuant to the provisions of the Charter of the City of Hamilton, the City Council is comprised of six members elected at large for staggered four-year terms. The Mayor is separately elected for a four-year 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

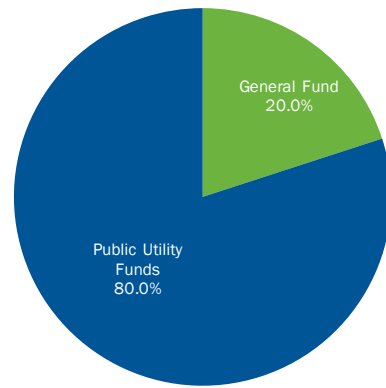
The goals and accomplishments of Council each year are extremely extensive and encompass nearly every aspect of municipal administration. As such, specific goals and accomplishments are not listed.

Budgetary Highlights

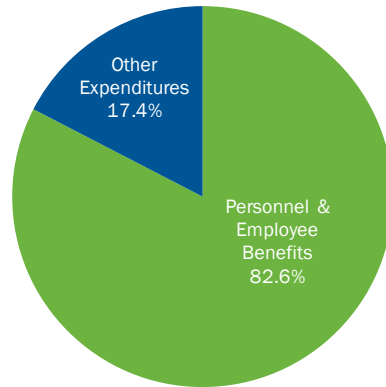
The 2018 Adopted Budget includes increases in Other Expenditures to replace aging telecommunications devices for two council members and to cover the cost for attendance at the National League of Cities and city-wide events.



2018 Estimated Funding Sources



2018 Adopted Operating Budget



City Council	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	74,004	65,517	68,356	68,147	70,668	2,312	3.4%
Other Expenditures	6,671	4,265	7,900	6,940	14,900	7,000	89.0%
Operating Total	\$80,675	\$69,782	\$76,256	\$75,087	\$85,568	\$9,312	12.2%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	-	-	-	-	-	-	N/A

City Council Key Performance Indicators	Benchmark	2016 Actual	2017 YTD	2018 Target
Number of regular meetings	20	23	24	24
Number of special meetings	1	4	2	3
Number of ordinances passed	120	129	124	120
Number of resolutions passed	60	67	54	60
Number of public hearings	20	23	17	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 \$325+ 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 2017

- Began construction on the development of luxury apartments in Downtown Hamilton.
- Attracted three new restaurants that committed to opening locations in the urban core: Basil 1791, Tano Bistro & Catering, and Quarter Barrel.
- Developed a working group of professional landlords to focus strategies on addressing housing problems. A Chronic Nuisance Ordinance and a Registration Program were created.
- Awarded 21 micro-grants totaling \$37,600 through the 17Strong Neighborhoods micro-grant program to support projects ranging from neighborhood block parties to youth literacy programs. \$7,300 of the award was utilized by 17Strong Neighborhoods in 2017.
- Made progress on revitalizing Main Street by assisting with the opening of new businesses including Fleurish Home and Pet Wants.
- Reorganized city departments and staff to streamline operations.

Goals for 2018

- Continue work with Spooky Nook on the development of a sports 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 Human Resources to develop a more robust training and evaluation schedule for city employees.
- Increase engagement with neighborhoods through 17Strong.
- Execute Riverfront Master Plan and Comprehensive Plan.

Budgetary Highlights

Personnel & Employee Benefits increase to include a 5% bonus and retirement contribution for the City Manager and longevity distribution for the Executive Secretary. Other Expenditures have budgeted increases for vehicle repairs/maintenance, mobile telephone, and copier equipment.

Mayor and City Council

City Manager

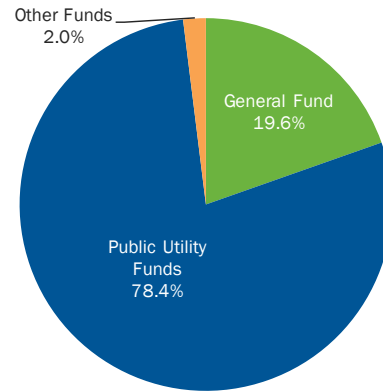
Executive Director
External Services

Executive Director
Internal Services

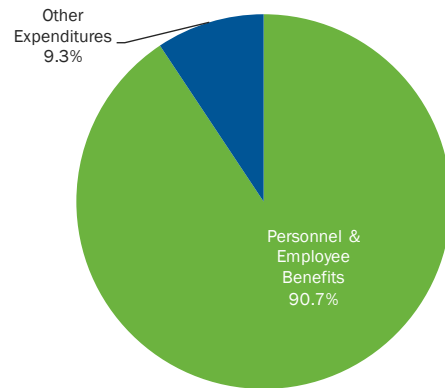
Executive Director
Infrastructure

Executive Director
Public Safety

2018 Estimated Funding Sources



2018 Adopted Operating Budget



City Manager	*2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	580,770	331,662	364,424	371,209	384,156	19,732	5.4%
Other Expenditures	28,182	24,976	35,550	37,765	39,571	4,021	11.3%
Operating Total	\$608,953	\$356,638	\$399,974	\$408,974	\$423,727	\$23,753	5.9%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	3.00	2.67	2.67	2.67	2.67	0.00	0.0%

*Restated 2015 Budgeted FTE number for the City Manager Department.

City Manager Key Performance Indicators	Benchmark	2016 Actual	2017 YTD	2018 Target
Growth in gross wages of Hamilton employers by \$100mm	\$100mm	\$42,130,000	\$37,217,352	\$20,000,000
Citywide invest of \$125mm (Total 2016 estimated costs of construction via Constuction Services Division)	\$125mm	\$26,050,000	\$25,000,000	\$25,000,000
Exceed total county growth rate of median home sale prices	\$2,500	(\$1,500)	\$107	2,500
Exceed \$40MM in recreational amenitites	\$40mm	\$6,500,000	\$6,500,000	\$8,000,000
Engage 500,000 participants in special events, arts, and recreation activities	500,000 people	107,000 people	100,000 people	100,000 people

Civil Service

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.

Department Description

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, and benefits administration.

Accomplishments in 2017

- Implemented NEOGOV Online Application System to streamline and provide a paper reduced process.
- Implemented NEOGOV Onboarding System to streamline and provide a paper reduced process.
- 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.

2018 Goals

- Complete all Civil Service Commission Rules and Regulations Changes.
- Integrate the Background Check process into Neogov
- Update classification descriptions
- Implement Kronos Human Resources Information System (HRIS) for digitization of employee records

Budgetary Highlights

In 2017, the Department of Civil Service hired a new director following the retirement of the preceding director, which reduced personnel costs for 2018 by over \$13,000. One part-time position was also eliminated from the 2018 Budget. Two positions were reclassified in 2017 from Administrative Specialist to Personnel Analyst to better define the employees' roles, which did not impact FTE numbers.

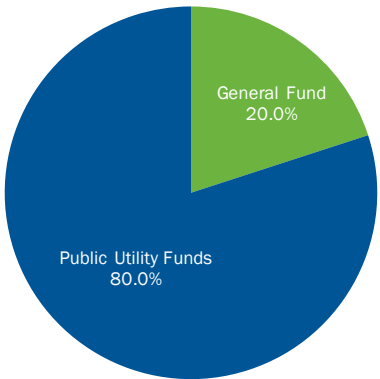
Civil Service also implemented NEOGov, a human resources management system, to improve how the City recruits for and retains employees. A new-hire orientation process will also be launched in 2018. The department also anticipates increases in operating costs for electronic digitization of paper files. The impact of digitizing documents will allow for soft cost-savings due to the time it takes staff members to find files. The impact of the New Hire Orientation and providing new hire swag should improve overall cost savings with a focus on reducing employee turnover and increasing employee engagement.

Mayor and City Council

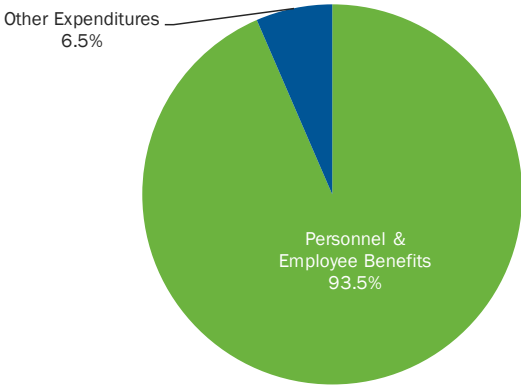
Civil Service Commission

Civil Service & Personnel

2018 Estimated Funding Sources



2018 Adopted Operating Budget



Civil Service	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	285,422	282,213	361,349	530,754	348,098	(13,251)	-3.7%
Other Expenditures	12,347	7,810	17,102	67,027	24,210	7,108	41.6%
Operating Total	\$297,769	\$290,023	\$378,451	\$597,781	\$372,308	(\$6,143)	-1.6%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	3.50	2.50	4.50	3.50	4.00	-0.50	-11.1%

Civil Service Key Performance Indicators	Benchmark	2016 Actual	2017 YTD	2018 Target
Number of exams ¹ administered	25	36	38	38
Number of applicants ² recruited and reviewed	TBD	1,546	1,724	2,000
Number of applicants ² selected for hire	TBD	91	118	118
Number of Civil Service Commission hearings supported	1	3	2	1
Retention in employment: percentage of employees retained following probationary period	100%	98.9%	99.15%	100%
Number of jobs published on the City's website	20	38	30	38
Number of Civil Service Commission meetings held ³	24	22	24	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.

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 2017

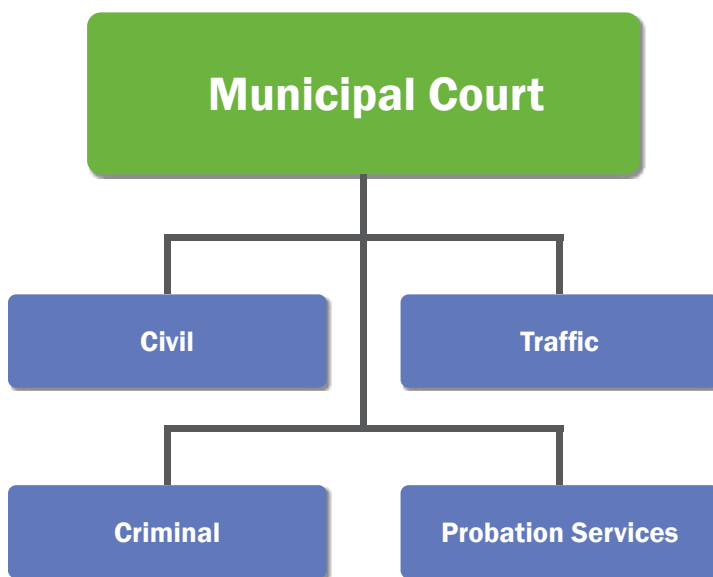
- Maintained specialized dockets for veterans and defendants coping with mental illness.

Goals for 2018

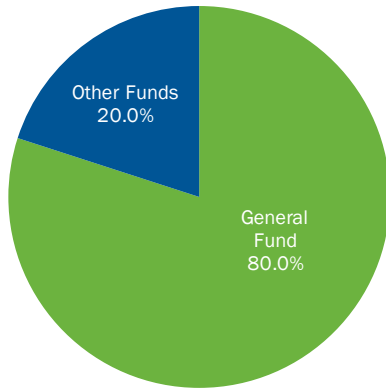
- Continue to provide excellent customer service to the citizens of the City of Hamilton, Village of New Miami, St. Clair Township, and Ross Township.
- Work with police agencies to upgrade technology in order to streamline the exchange of case information.
- Continue to operate efficiently under fiscal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

Budgetary Highlights

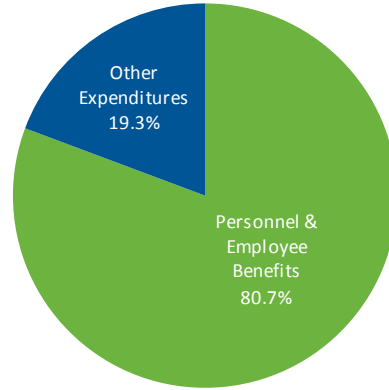
The Municipal Court attritioned one part-time position in the 2018 Adopted Budget. The Municipal Court Departmental table on the next page has been restated for expenses for all years shown to capture the complete cost of the Municipal Court Department. These funds include the Security Projects Fund (207), Special Projects Fund (208), Capital Improvement Fund (212), Dispute Resolution Fund (221), and the Probation Services Fund (238).



2018 Estimated Funding Sources



2018 Adopted Operating Budget



Municipal Court	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	1,633,440	1,588,448	1,738,867	1,699,258	1,806,943	68,076	3.9%
Other Expenditures	330,134	328,570	235,451	363,967	432,241	196,790	83.6%
Operating Total	\$1,963,574	\$1,917,018	\$1,974,318	\$2,063,225	\$2,239,184	\$264,866	13.4%
Capital Improvements	-	26,064	\$25,500	-	40,000	14,500	56.9%
Debt Service	\$14,992,160	\$2,470,584	-	\$2,482,759	-	-	N/A
Budgeted FTE Positions	26.50	22.50	28.50	25.00	28.00	-0.50	-1.8%

Municipal Court Key Performance Indicators	Benchmark	2016 Actual	2017 YTD	2018 Target
Average arraignment processing time (minutes)	<5 min	<5 min	<5 min	<5 min
Total number of court cases	16,000	16,000	~16,000	~16,500
Average time to enter moving citation into Public Safety system (minutes)	<5 min	<5 min	<5 min	<5 min
Average customer phone call wait time (minutes)	<1 min	<1 min	<1 min	<1 min
Probation officer case load	300 cases / officer	300+ cases / officer	300+ cases / officer	300+ cases / officer
Average number of dockets per day	4	4	4	4
Average number of prisoner transports per month	650	650	650	650
<i>Criminal Division: Average number of criminal cases per year</i>	4,785	4,785	4,785	4,785
<i>Criminal Division: Number of jury cases per year</i>	5	5	5	<5
<i>Probation Services: Average number of monthly cases</i>	500	500	500	500
<i>Probation Services: Number of house arrests per year</i>	<10	<10	<10	<10

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 2017, this partnership assisted more than 30 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

2018 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 Services, Economic Development, Health, Planning, and Resident Services.

City of Hamilton
BUTLER COUNTY OHIO



Building Services

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 Building Department reviews plans for code compliance and issues permits which allow work to begin. As construction proceeds, Building Department staff inspects the work for compliance with the approved plans. The Building Department is also responsible for registering licensed contractors and trades people to perform work within the City for Plumbing, HVAC, Gas and Electric.

Accomplishments in 2017

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

Goals for 2018

- Complete implementation and transfer to Cityview software.
- Eliminate at least 50% of walk-ins and phone calls after Cityview go-live date.
- Maintain average plan review turnaround time of 2 weeks or less.
- Maintain inspection scheduling for next business day as much as possible.
- Establish a more reliable backup for electric inspections.

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 Building Department emerged to concentrate its resources on construction permits and inspections. FTEs increased by 0.15 due to shifting employees to this department from the old Community Development Department and some salaries increased, which boosts personnel costs by \$81,000 for 2018.

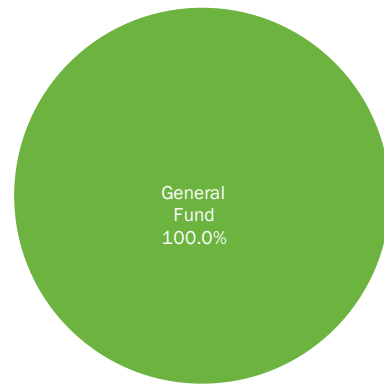
The Building Department has seen a steady increase in permit and inspection activities over the last few years, with all indications that this pattern will continue at least in the short term future. As a result, the department's revenues have been exceeding its expenditures. It is appropriate that the services provided by the Building 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.

In the short term, staffing should not see significant changes, as we will be implementing a new software that will enable us to do more with less. It is the expectation that making the permit process even easier than it already is will result in an increase in the number of applications received.

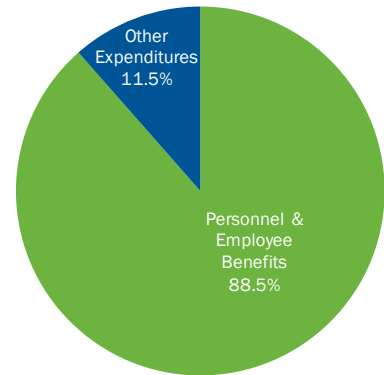
In the long term, it is likely that two replacement vehicles will be needed. Ideally, funds should be set aside each year to alleviate the cost. Vehicles like the less costly Ford Focuses purchased recently are more than adequate to fill this need and also save the city money on fuel. Due to recent changes by the state with regard to obtaining inspector certifications, it will be much more difficult to replace the Plan Examiner and Inspection positions that will be retiring. It is likely that higher salary ranges will need to be explored in order to attract qualified candidates.



2018 Estimated Funding Sources



2018 Adopted Operating Budget



Building Services	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	538,896	531,635	539,204	578,970	620,476	81,272	15.1%
Other Expenditures	43,964	31,011	33,150	33,573	80,500	47,350	142.8%
Operating Total	\$582,860	\$562,646	\$572,354	\$612,543	\$700,976	\$128,622	22.5%
Capital Improvements	-	-	-	-	-	-	N/A
Budgeted FTE Positions	7.00	6.25	6.25	6.25	6.40	0.15	2.4%

Building Services Key Performance Indicators	Benchmark	2016 Actual	2017 YTD	2018 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%	90%	80%	100%
Total number of commercial permits issued	N/A	358	355	N/A
Total number of residential permits issued	N/A	402	354	N/A

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 2017

- Increased retail occupancy rate on Main Street, the Central Business District, and German Village by 6%. The three year goal was a 10% increase which was achieved in large part due to significant business activity on Main Street.
- Wages paid by Hamilton employers topped \$1 billion for the first time in July 2017, and have grown at an annual rate of over \$50 million per year since 2014.
- Announced the addition of five new restaurants downtown: Basil 1791, Tano's Bistro, Quarter Barrel, The Casual Pint, and Roll On In. North 2nd Street Bottle and Tap opened across from Marcum Park adding a new venue to Hamilton's growing entertainment district. Other new retail shops include: Hip Boutique, Pet Wants, Fleurish Home, Unsung Salvage, One Love Yoga and Healing Center, RISE Fit, Main Street Vinyl, and Henry's Candy.
- Darana Hybrid/AMPS, a company relocating from Memphis, Tennessee, will create 200 new jobs with an associated created payroll of \$9,000,000. Darana will invest \$46.00 million for its proposed project, including \$40.00 million in building costs and \$4.00 million in machinery and equipment costs.
- Kirsch CPA announced that it will consolidate a number of their offices and relocate their staff of 30 to the former Fifth Third Bank building in downtown Hamilton. This move will allow the company to double their staffing in the future.
- Dedicated Logistics Inc. (DLI), added over 150 logistics positions to the remaining 120,000 square feet of the building located at 3550 Symmes Road.

- The Small Business Development Center (SBDC) through the Hamilton Mill was chosen as the 2017 SBDC of the year by the U.S. Small Business Administration (SBA), a national recognition and the first time an Ohio SBDC has received the honor.
- The Hamilton Mill received a \$500,000 grant from the Department of Commerce to create and expand commercialization programs such as Industrialist-in-Residence, as well as a \$50,000 grant from the Greater Cincinnati Foundation to bolster its array of entrepreneurial support programs.
- The Economic Development Department received the International Economic Development Council's (IEDC) Excellence in Economic Development Silver Awards for the Quality of Life Brochure and the development of the BCRTA R6 Job Connector bus route. The City was also recognized by the Ohio Economic Development Association's (OEDA) Innovation Award for the creation of Pipeline H20.

Goals for 2018

- 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 in business districts by 5% by December 31, 2018.

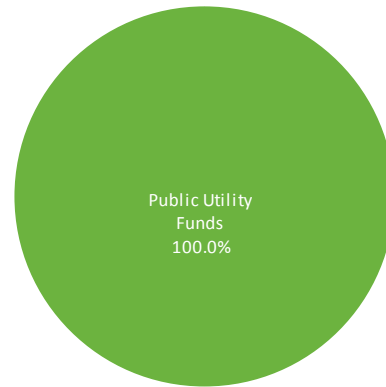
Budgetary Highlights

FTEs increase for the 2018 Budget to include 0.5 FTE for a High School Co-op. Due to the 2017 City Reorganization, Liz Hayden, formerly an Administrative Specialist II for Economic Development, was promoted to Director of Planning, resulting in a vacancy for this position. Economic Development replaced this position with the Sustainability Coordinator, who moved from Utility Operations, and will assist the department with sustainability awareness and economic development projects for the City. The increase in personnel costs reflect the changes precipitated by the City's reorganization.

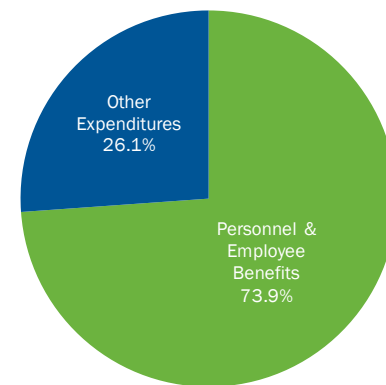
Restated 2015 Budgeted FTE number from the previous Annual Budget Document.



2018 Estimated Funding Sources



2018 Adopted Operating Budget



Economic Development	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	788,613	785,030	944,836	893,266	973,958	29,122	3.1%
Other Expenditures	267,826	284,032	354,210	326,744	344,533	(9,677)	-2.7%
Operating Total	\$1,056,439	\$1,069,062	\$1,299,046	\$1,220,010	\$1,318,491	\$19,445	1.5%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	9.16	7.67	9.17	8.17	9.67	0.50	5.5%

Economic Development Key Performance Indicators	Benchmark	2016 Actual	2017 YTD	2018 Target
Increase gross wages	\$100mm	\$100mm	\$100mm	\$50mm
Gross estimated cost of construction via permits year over year (12-month moving average)	\$15mm	\$25mm	\$15mm	\$15mm
Reduce commercial vacancy rate	10%	10%	10%	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 Health Department's nurses provide immunization clinics, home visits, communicable disease investigation, various educational outreach programs, does case management and home visits for the Bureau for Children with Medical Handicaps Program, lead poisoning follow-ups, and provides education to physician offices about the changes in immunization requirements. The Department also performs assessments and gives feedback to physicians on their immunization rates and provides quality improvement opportunities for them to improve their on time rates. Additionally, we handle the Preparedness and Cities Readiness grants to assure plans are in place to handle emergencies of the Public Health nature, such as H1N1.

The Health Department also initiates the declaration of public nuisance for properties where the owners are not maintaining the interior and exteriors of the structures. This is the first step to the demolition of nuisance properties.

Accomplishments in 2017

- 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 2018

- 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/ Apply 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.

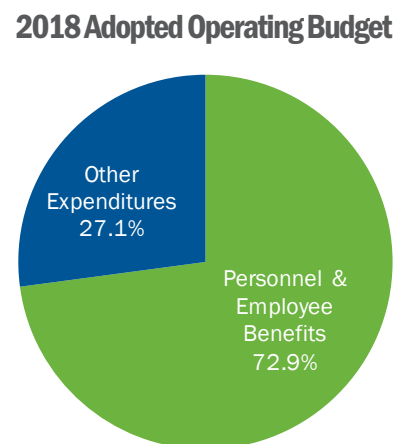
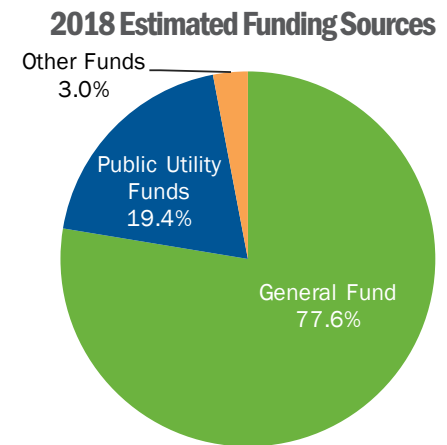
Budgetary Highlights

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. FTEs decreased by 3.05 due to shifting employees to other former Community Development Departments

The Health Department is currently fully staffed and working toward the goal of accreditation as required by ORC 3701.13. We have completed the Community Health Assessment and are working on the Community Health Improvement Plan. The application fee for accreditation is \$14,000 for the size of our municipality. This will be an expense not previously requested in Health since this is a new requirement.

Health will continue to work with the city on improving housing and demolishing deteriorated structures to move to a safer Hamilton. We have current structures which have been declared public nuisances and have been before the Nuisance Appeals Board but lack financial means to do the remediation.

Environmental Division’s automobiles date from 1998 to 2007. We will need to look at replacement of some of these as the repair costs are increasing. There is certainly opportunity to acquire reassigned vehicles. The remainder of the fleet could be swapped out.



Health Continued

Health	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	1,055,441	1,044,373	1,214,239	1,162,618	1,058,112	(156,127)	-12.9%
Other Expenditures	445,732	358,503	372,316	530,312	394,126	21,810	5.9%
Operating Total	\$1,501,173	\$1,402,876	\$1,586,555	\$1,692,930	\$1,452,238	(\$134,317)	-8.5%
Capital Improvements	-	-	-	-	-	-	N/A
Budgeted FTE Positions	15.50	15.25	16.75	14.70	13.70	-3.05	-18.2%

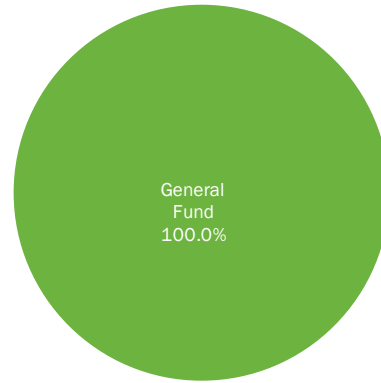
Health Key Performance Indicators	Benchmark	2016 Actual	2017 YTD	2018 Target
Maintain average weekly inspection rate (nuisances - interior and exterior housing, rubbish, secures, etc.)	430 per week	362	430	430
Abate, through demolition, repair or rehabilitation, residential properties	135 properties	135	135	135
Completion of Community Health Improvement Plan	By Dec 2017	N/A	N/A	-
Inspect as required the State Mandated programs under ODH: FSO, RFE, Pools, Tattoo Establishments, etc.	1,900	1,968	2,000	2,000

Parks

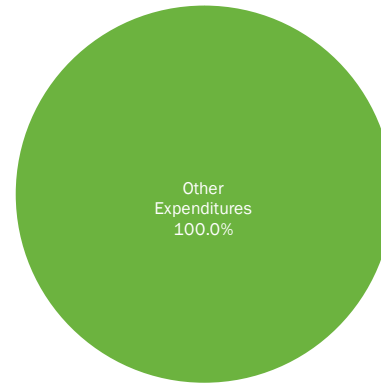
Department Mission

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.

2018 Estimated Funding Sources



2018 Adopted Operating Budget



Parks	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted
Parks Operating Budget						
Personnel & Employee Benefits	14,450	-	-	-	-	N/A
Other Expenditures	1,346,398	\$1,242,393	1,230,000	\$1,325,722	\$1,230,000	0.0%
Operating Total	\$1,360,848	\$1,242,393	\$1,230,000	\$1,325,722	\$1,230,000	0.0%
Capital Improvements	-	-	-	-	-	N/A
Budgeted FTE Positions	-	-	-	-	-	N/A

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 2017

- Transitioned from a Division of Community Development to a standalone department.
- Launched the effort to create a new City Comprehensive Plan.
- Maintained an average plan review turnaround time of less than a week.
- Streamlined the ADRB process.

Goals for 2018

- Research and catalogue issues with existing Zoning Ordinance and Zoning Map and begin the process of updating the ordinance and map.
- Finalize and begin implementing a City Comprehensive Plan.
- Evaluate the regulations for all boards and make identified updates to improve efficiency and effectiveness.
- Review department processes and make identified changes that make department more efficient and customer-friendly.
- Develop and implement board member training for all boards.
- Assist with the completion of the Riverfront Master Plan.
- Seek ways to collaborate with other departments to improve City processes.
- Evaluate feasibility of customer satisfaction survey
- Evaluate our fee schedule and align it with those of surrounding communities if necessary.

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 Department of Planning emerged to concentrate its resources on city planning. FTEs have been reduced by 0.28 due to shifting employees to new departments that emerged from the Community Development Department.

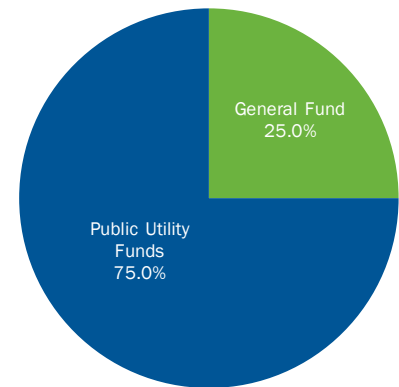
The Planning Department has seen a steady increase in applications for approvals over the last few years, with all indications that this pattern will continue at least in the short-term future. Before the reorganization, the Planning budget was used as a "catch-all" for items that fell under the Community Development Department as a whole. The Planning Department is taking a rejuvenated approach to its budget to focus solely on Planning-related responsibilities, which will reduce the 2018 Budget by nearly \$37,000.

The Planning staff has dramatically changed because the City was successful in replacing various positions with new, highly-talented individuals. As a result, the Department of Planning will realize an almost \$35,000 decrease in personnel costs.

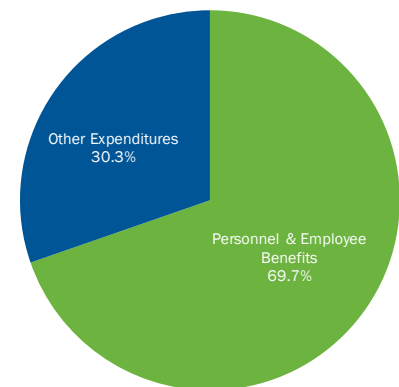
In the long term, the budget is still expected to remain steady as there are no capital expenditures anticipated. The City has embarked on a new Comprehensive Plan initiative, and the high upfront costs associated with the plan have already been addressed. The development that will be created as a result of this new initiative is also not anticipated to have a significant impact on the department's budget.



2018 Estimated Funding Sources



2018 Adopted Operating Budget



Planning	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	441,848	589,987	657,672	555,628	623,137	(34,535)	-5.3%
Other Expenditures	45,300	195,951	308,125	288,004	271,129	(36,996)	-12.0%
Operating Total	\$487,148	\$785,938	\$965,797	\$843,632	\$894,266	(\$71,531)	-7.4%
Capital Improvements	-	-	-	-	-	-	N/A
Budgeted FTE Positions	6.00	6.68	6.68	7.40	6.40	-0.28	-4.2%

Planning Key Performance Indicators	Benchmark	2016 Actual	2017 YTD	2018 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 Division 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 2017

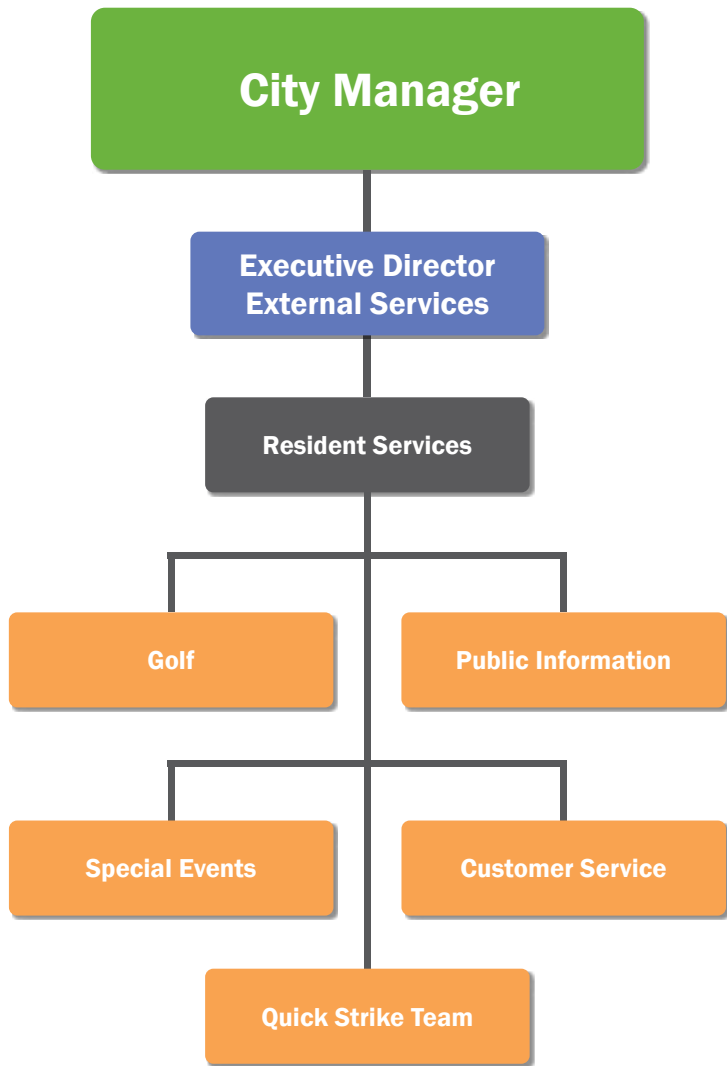
- Implemented daily trash collection for participating businesses along High Street in the area between MLK Boulevard and Second Street.
- Continued to focus on litter, nuisance patrol, and remediation in primary corridors and alleys.
- Collected and properly disposed of 1,518 tires, 472 mattresses, and 701 truckloads of garbage.
- 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.
- Resurfaced parking lot at Potter's Park Golf Course
- Replaced irrigation hardware / software at Potter's Park (previous system was more than 20 years old)
- Grew audience across digital communication networks by 3,628 people YTD. Projected to exceed 2017 goal of 5,000 by end of year.
- More than doubled average reach across all networks to over a half million people per month.
- Replaced HVAC at Twin Run clubhouse (20+ years old)
- Renovate bathrooms at Twin Run & Potter's Park
- 30,000+ attendees at RiversEdge events

Goals for 2018

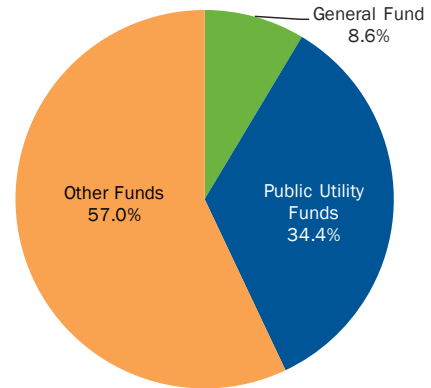
- Operate the City's golf courses as a profitable enterprise fund.
- Expand operations of the Quick Strike Team to maintain Land Bank and hardest hit fund properties owned by the City of Hamilton.
- Continue daily trash collection for downtown businesses along High Street and daily litter patrol on High/Main 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 34,000 people. Digital audience network includes Facebook likes, Twitter followers, Instagram followers, and Cerkl subscribers.
- Maintain a monthly average reach in excess of 600,000 people.
- Find permanent home for Quick Strike Team and covered storage for QST vehicles to extend useful life.

Budgetary Highlights

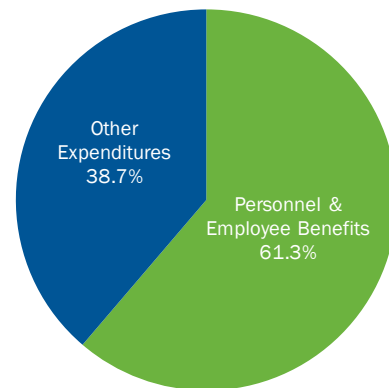
The Resident Services Department is budgeting \$95,000 for the replacement of a dump truck and for the building of a pole barn. \$37,000 is budgeted in Golf for miscellaneous capital improvement projects.



2018 Estimated Funding Sources



2018 Adopted Operating Budget



Resident Services Continued

Resident Services	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted	
Resident Services Operating Budget							
Personnel & Employee Benefits	267,468	518,347	592,632	606,787	788,591	195,959	33.1%
Other Expenditures	79,414	132,401	127,300	119,926	169,804	42,504	33.4%
Operating Total	\$346,882	\$650,748	\$719,932	\$726,713	\$958,395	\$238,463	33.1%
Capital Improvements	-	144,887	115,000	111,746	95,000	(20,000)	-17.4%
Budgeted FTE Positions	4.75	8.90	7.34	8.90	9.80	2.46	33.5%

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	479,043	468,716	527,753	503,155	513,021	(14,732)	-2.8%
Other Expenditures	596,301	609,586	660,100	581,735	653,360	(6,740)	-1.0%
Operating Total	\$1,075,344	\$1,078,302	\$1,187,853	\$1,084,890	\$1,166,381	(\$21,472)	-1.8%
Capital Improvements	-	17,250	-	113,921	37,000	37,000	N/A
Debt Service	118,456	96,958	96,054	104,021	12,667	(83,387)	-86.8%
Budgeted FTE Positions	14.25	17.14	15.64	22.20	15.70	0.06	0.4%

All Funds Operating Budget							
Personnel & Employee Benefits	746,511	987,063	1,120,385	1,109,942	1,301,612	181,227	16.2%
Other Expenditures	675,715	747,930	787,400	701,661	823,164	35,764	4.5%
Operating Total	\$1,422,226	\$1,734,993	\$1,907,785	\$1,811,603	\$2,124,776	\$216,991	11.4%
Capital Improvements	-	162,137	115,000	225,667	132,000	17,000	14.8%
Debt Service	118,456	96,958	96,054	-	12,667	(83,387)	-86.8%
Budgeted FTE Positions	19.00	26.04	22.98	31.10	25.50	2.52	11.0%

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).

The Department also is budgeting \$95,000 for the replacement of a dump truck and for the building of a pole barn. \$37,000 is budgeted in Golf for miscellaneous capital improvement projects.

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%

2018 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, Human Resources, 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 between Civil Service and Human Resources.

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), debt issuance and management, 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; 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 2017

- Achieved GFOA's Triple Crown:
 - Distinguished Budget Presentation Award for 2017
 - 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 2016
- Demolished 107 blighted properties through the Purchasing Division
- Sold surplus property valued at \$39,500 through GovDeals
- Collected \$334,701 in delinquent income tax and emergency medical services through the City's collaboration with the Ohio Attorney General's office
- Successfully implemented the transition of our income tax administration and enforcement to the City of Cleveland Central Collections Agency (CCA)
- Assisted 31 people with emergency minor home repairs
- Successfully transitioned through the City's 2017 Reorganization
 - Finance joined Human Resources and Strategy & Information as units of the Executive Department of Internal Services
 - New Executive Director of Internal Services was installed to oversee operations
 - New Director of Finance was promoted internally
 - New Assistant Director of Finance was promoted internally
 - Absorbed Neighborhood Development Division (NDD)

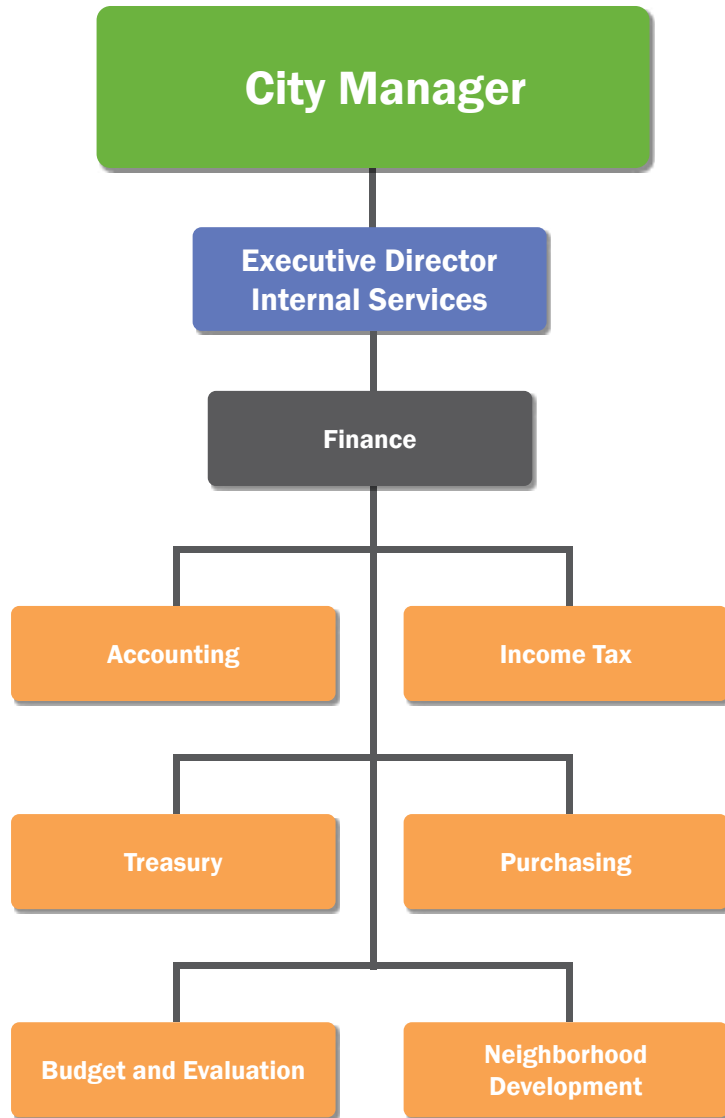
Goals for 2018

- Assist low-income families with emergency minor home repairs with approximately \$60,000 dollars.
- Implement 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.
- Hold monthly budget meetings with the Executive Leadership Team (ELT) to ensure adherence to the financial plan and develop a plan to return to a structurally balanced budget.
- 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.

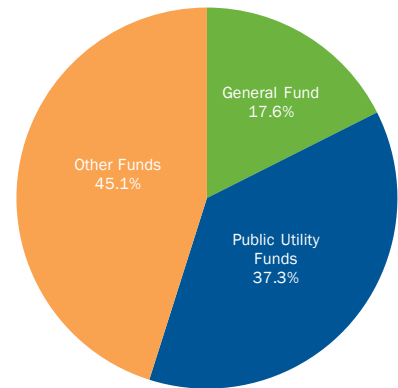
Budgetary Highlights

The Finance Department has reduced net FTE's by 8.32 for the 2018 Adopted Budget by eliminating our in-house Income Tax Division and partnering with City of Cleveland Central Collection Agency to administer the City's income tax collections and enforcement services. This change reduces personnel costs by more than \$500,000 but yields a net increase of \$300,000 for contracted services with the CCA. The Finance Department also absorbed the Neighborhood Development Division during the 2017 Reorganization, bumping FTEs up by 4.0. The Neighborhood Development Division has been restated for all years shown. The Community Development Block Grant (CDBG) and HOME Funds operate on a fiscal year from May 1 to April 30.

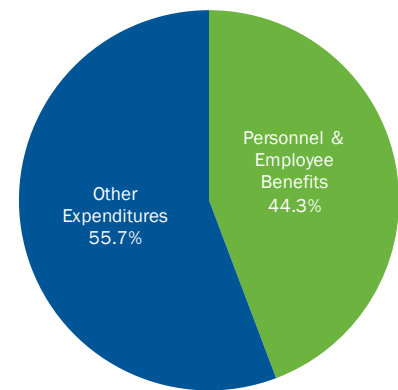
Finance Continued



2018 Estimated Funding Sources



2018 Adopted Operating Budget



Finance	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted	
Finance Operating Budget							
Personnel & Employee Benefits	2,266,960	2,086,409	2,133,167	1,090,249	1,610,834	(522,333)	-24.5%
Other Expenditures	484,946	594,958	529,745	60,031	871,360	341,615	64.5%
Operating Total	\$2,751,906	\$2,681,367	\$2,662,912	\$1,150,280	\$2,482,194	(\$180,718)	-6.8%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	33.00	24.50	27.00	16.59	19.43	-5.08	-20.7%
Storeroom Operating Budget							
Personnel & Employee Benefits	70,386	119,692	121,847	129,006	133,212	11,365	9.3%
Other Expenditures	4,445	7,484	34,600	9,660	34,600	-	N/A
Operating Total	\$74,831	\$127,176	\$156,447	\$138,666	\$167,812	\$40,636	26.0%
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	304,437	244,328	248,067	257,320	296,510	48,443	19.5%
Other Expenditures	1,542,097	1,765,233	1,724,097	1,074,058	1,664,432	(59,665)	-3.5%
Operating Total	\$1,846,534	\$2,009,561	\$1,972,164	\$1,331,378	\$1,960,942	(\$11,222)	-0.6%
Capital Improvements	-	-	-	-	-	-	N/A
Budgeted FTE Positions	4.50	3.83	3.82	3.08	3.08	-0.74	-19.5%
All Funds Operating Budget							
Personnel & Employee Benefits	2,641,783	2,450,429	2,503,081	1,476,575	2,040,556	(462,525)	-18.5%
Other Expenditures	2,031,488	2,367,675	2,288,442	1,143,749	2,570,392	281,950	12.3%
Operating Total	\$4,673,271	\$4,818,104	\$4,791,523	\$2,620,324	\$4,610,948	(\$180,575)	-3.8%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	39.50	30.33	32.82	21.66	24.50	-8.32	-25.4%

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

Finance Continued

Finance Key Performance Indicators	Benchmark	2016 Actual	2017 YTD	2018 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 Book by GFOA	1 award	1 award	1 award	1 award
Increase investment income by 10% - Non-utility funds	10%	14.2%	10%	10%
Reach 100 quarterly visits on OpenGov	100	217 average	225 average	116 average
Number of reports prepared and published	60	54	70	70
Percentage change in property tax revenue	-0.5%	-0.75%	0%	-5.41%
Percentage change in income tax revenue	2.0%	6.9%	0.62%	0.09%
Maintain or improve City Moody's rating	Aa2	Aa3	Aa2	Aa2
Unrestricted fund balance - General Fund	\$4.56mm	\$5.61mm	\$4.59mm	\$4.59mm
Percentage change in intergovernmental revenue - General Fund	10.00%	-7.31%	-0.51%	-2.24%
Month-end Council Reports submitted by the Friday prior to second Council meeting	100%	100%	100%	100%
Ratio (percentage) of fund balance to revenue - General Fund	17%	11.47%	10.00%	9.73%

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 2017

- Assisted in quarterly XLMT meetings to improve organizational communication.
- Began quarterly supervisory training program based on employee survey feedback.
- Reviewed, Deleted or Revised and released 70+ Administrative Directives.
- Revised and released employee handbook and supervisory handbook.
- Assisted in the execution of three (3) collective bargaining agreements.
- Implemented employee leadership program to identify and develop high performing employees within the organization.
- Piloted employee new hire orientation program.
- Started labor management committee meetings with interested bargaining units.
- Conducted training for all City employees on implicit bias, workplace respect, and drug-free workplace

Goals for 2018

- Update Affirmative Action Plan
- Develop City-wide training schedule
- Implement employee new hire orientation program
- Implement consistent employee online performance evaluations and tracking City-wide

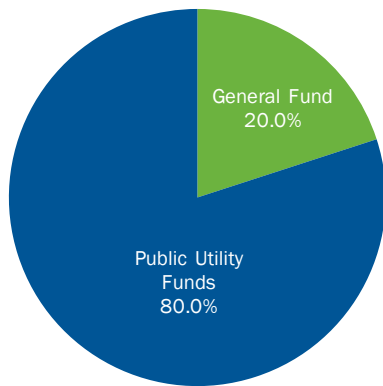
Budgetary Highlights

Due to the 2017 City Reorganization, the Director of Human Resources was promoted to Executive Director of Internal Services. The City promoted Assistant Law Director, Letitia Block, to the vacant director role, reducing personnel costs by \$36,000. The increase in Other Expenditures is due to employee development and training plans for 2018.

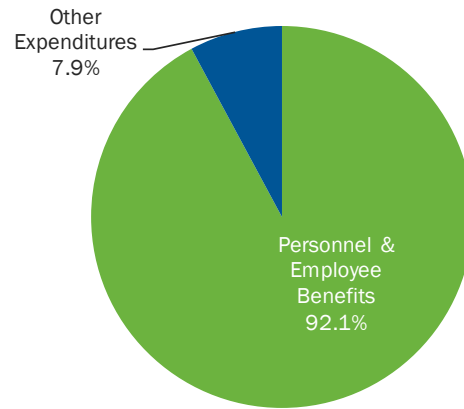


Human Resources Continued

2018 Estimated Funding Sources



2018 Adopted Operating Budget



Human Resources	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	-	336,154	438,316	414,349	402,220	(36,096)	-8.2%
Other Expenditures	-	13,855	17,850	24,364	34,295	16,445	92.1%
Operating Total	-	\$350,009	\$456,166	\$438,713	\$436,515	(\$19,651)	-4.3%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	0.00	3.00	4.00	3.67	4.00	0.00	0.0%

Human Resources Key Performance Indicators	Benchmark	2016 Actual	2017 YTD	2018 Target
Percentage of employee orientations provided to new hire permanent employees within 90 days of the employee's hire date	75%	N/A	75%	75%
Percentage of employee evaluations completed on time.	75%	N/A	75%	75%
Number of training courses provided by/through Human Resources.	12	N/A	15	12
Number of grievances advanced to arbitration	2	N/A	1	2
Productivity Ratio (Hours worked/hours paid)	80%	N/A	90%	80%

* The Human Resources Department emerged from the 2016 reorganization as a new department. Therefore, there is no data available at this time for 2016.

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 Director of Law 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.

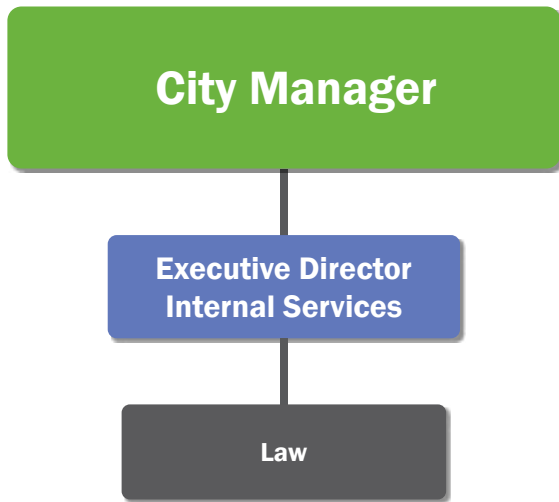
The Law Director may also be called upon to supply legal opinions for Council, the City Manager or administrative staff. Support is also provided to defend the interests of members of Council or employees of the City in any proceedings to which they may be a party, before any court of law or administrative 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 Director 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.

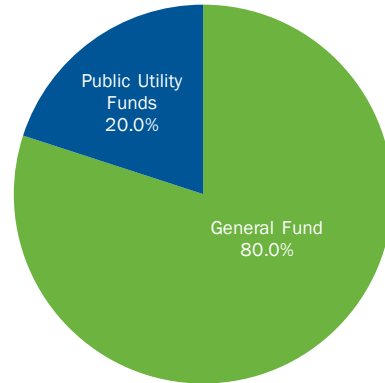
Budgetary Highlights

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 will also use Millikin & Fitton Law Firm as City Prosecutor. The Human Resources Department was created to absorb the labor- and employee-related functions that were previously performed by the in-house Department of Law. Years 2015-2017 have been restated to show the City's contracted services with its outside legal partners.

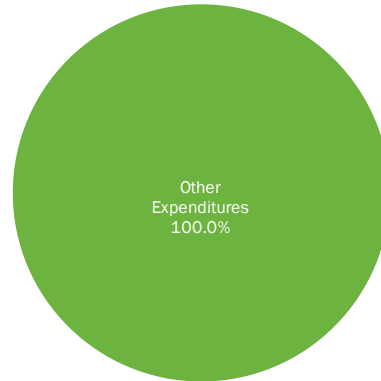
Law Continued



2018 Estimated Funding Sources



2018 Adopted Operating Budget



Law	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	170,919	-	-	-	-	-	N/A
Other Expenditures	650,407	810,716	630,000	537,576	475,000	(155,000)	-24.6%
Operating Total	\$821,325	\$810,716	\$630,000	\$537,576	\$475,000	(\$155,000)	-24.6%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	1.83	-	-	-	-	-	N/A

Law Key Performance Indicators	Benchmark	2016 Actual	2017 YTD	2018 Target
Average spend per legal service assigned	≤\$20,000	\$20,095	\$17,341	\$16,000
Total spend to General Fund revenue	1.00%	1.19%	1.18%	1.01%
Average monthly hours billed for legal services	285.00	273.00	231.00	285.00

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

An internal services department consisting of the Information Technology (IT) and Geographic Information Systems (GIS) 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.

Geographic Information Systems Division

The Geographic Information Systems (GIS) Division manages the geographic information of public infrastructure and assets while assisting City departments with various types of geospatial analysis.

Information Technology Division

The Information Technology (IT) Division manages the hardware, software, networking and communications infrastructure of the City of Hamilton.

Accomplishments in 2017

- Facilitated a number of high profile upgrades, conversions, and launches, such as Cityworks, GIS, Cayenta, security camera projects inside the building and at the newly open Marcum Park as well as the launch of our first free public wifi deployment at Marcum Park and 20 High Street.
- In the past year, Samanage, the IT request ticketing system, has seen a 20% increase as the preferred method of contacting IT for help and there was a concurrent 20% decrease in calls directly to IT staff members.
- In the Spring 2017 biannual survey to track satisfaction of all City employees with the services offered by the department., on a scale from 1 to 10, IT went from 8.17 in Spring 2016 to 8.81 in Fall 2016, and then to 8.99 in Spring 2017. GIS saw an increase as well, from 8.13 in Spring 2016 to 8.61 in Fall 2016, and then to 8.41 in Spring 2017.

Goals for 2018

- Move to a VOIP system to replace the existing phone system.
- Work to create a weighted index to give a more comprehensive view on the economic health of the city.
- Leverage cloud access to enable PD to more effectively patrol the city.
- Replace old permitting platform with new platform, CityView, in first quarter of 2018.
- Launch new time and attendance platform, Kronos, in January 2018.
- Launch simplified CityWorks mobile solution to improve efficiency and adoption by field crews for work orders and asset management.
- Launch a portal for public access and consumption of geospatial data and analysis.
- Develop a baseline for unplanned outages of our network and enterprise systems to set improvement targets.
- Revisit and rewrite our policies, processes, and procedures for BC/DR.

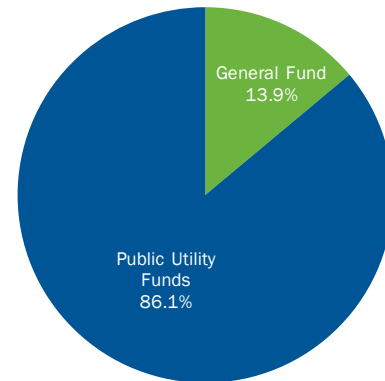
Budgetary Highlights

The Department of Strategy & Information emerged as a new department in 2016 following a City reorganization, absorbing Information Technology as a division and establishing Geographic Information Systems as a new division. In 2017, the department was reorganized under the Executive Director of Internal Services. FTEs have been reduced by 1.00, due to attrition of Sr. Analyst position.

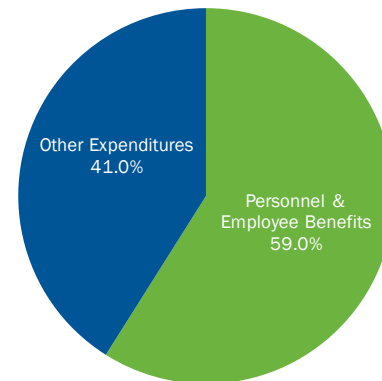
Strategy & Information Continued



2018 Estimated Funding Sources



2018 Adopted Operating Budget



Strategy & Information	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted	
Strategy & Information Operating Budget							
Personnel & Employee Benefits	-	299,283	352,385	242,347	296,318	(56,067)	-15.9%
Other Expenditures	-	5,707	12,570	3,897	6,966	(5,604)	-44.6%
Operating Total	-	\$304,990	\$364,955	\$246,348	\$303,284	(\$61,671)	-16.9%
Capital Improvements	-	-	-	-	-	0	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	0.00	4.00	4.00	2.67	2.50	-1.50	-37.5%
Information Technology Operating Budget							
Personnel & Employee Benefits	482,046	520,790	573,285	540,364	575,182	1,897	0.3%
Other Expenditures	602,110	582,610	854,373	783,609	931,770	77,397	9.1%
Operating Total	\$1,084,156	\$1,103,400	\$1,427,658	\$1,323,973	\$1,506,952	\$79,294	5.6%
Capital Improvements	9,760	290,023	444,000	516,528	225,000	(219,000)	-49.3%
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	6.50	6.00	6.00	5.00	6.00	0.00	0.0%

Strategy & Information	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted	
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GIS Operating Budget							
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Personnel & Employee Benefits	-	420,079	501,146	498,311	528,060	26,914	5.4%
Other Expenditures	0	12,701	74,200	41,347	35,540	(38,660)	-52.1%
Operating Total	-	\$432,780	\$575,346	\$539,658	\$563,600	(\$11,746)	-2.0%
Capital Improvements	-	-	-	-	-	0	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	0.00	4.00	6.00	6.00	6.50	0.50	8.3%

All Funds Operating Budget							
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Personnel & Employee Benefits	482,046	1,240,152	1,426,816	1,281,022	1,399,560	(27,256)	-1.9%
Other Expenditures	602,110	601,018	941,143	828,852	974,276	33,133	3.5%
Operating Total	\$1,084,156	\$1,841,170	\$2,367,959	\$2,109,874	\$2,373,836	\$5,877	0.2%
Capital Improvements	9,760	290,023	444,000	516,528	225,000	(219,000)	-49.3%
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	6.50	14.00	16.00	13.67	15.00	-1.00	-6.3%

Strategy & Information Key Performance Indicators	Benchmark	2016 Actual	2017 YTD	2018 Target
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Improve satisfaction of internal users (IT)	8.17	8.81	8.99	>8.50
Improve satisfaction of internal users (GIS)	8.13	8.61	8.41	>8.50
Improve understanding and connection of strategic direction	5.84	5.88	6.52	>7.00

Hamilton Highlight

Electric Utility



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 2017, Hamilton's electric system won the RP3 Diamond designation, making us one of only 76 elite 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.



2018 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 operations of the Engineering Department.

Civil Engineering Division

The Civil Engineering Division provides engineering support for the Streets & Sewers Division.

Electric Engineering Division

The Electric Engineering Division provides engineering support for the Electric Utility Division.

Mechanical Engineering Division

The Mechanical Engineering Division provides engineering support for machinery equipment used and maintained by the Infrastructure Services departments.

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 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 city-wide, and provides general engineering support to other City Departments.

Underground Utilities Engineering Division

The Underground Utilities Engineering Division provides engineering support to the Gas & Water Distribution Division.

Accomplishments in 2017

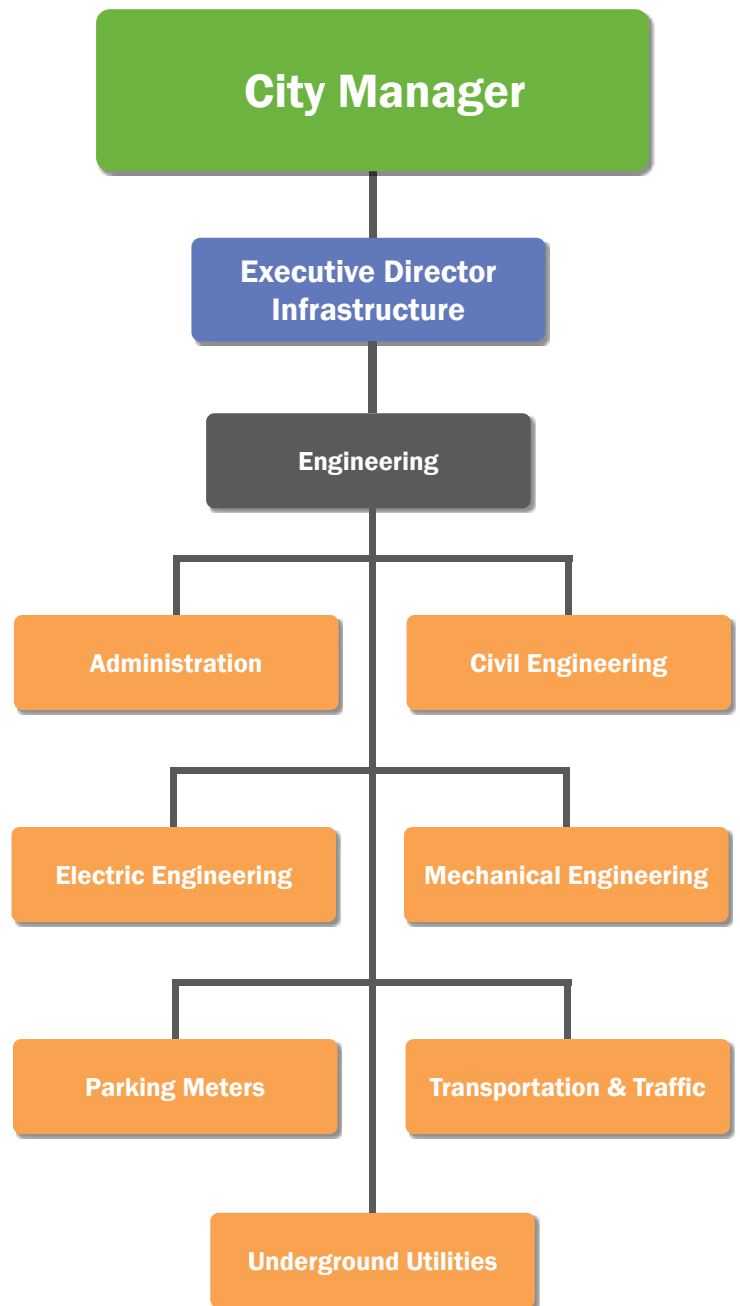
- Oversaw the planning, design, and construction of multiple projects including streets, bridges, storm sewer, and streetscape improvements.
- Provided engineering, construction administration and project implementation for more than \$8.5 million of underground utility capital improvements by replacing over 4.8 miles of water mains, rehabilitating or replacing approximately 11 miles of sanitary sewers and replacing 2.7 miles of natural gas mains.
- Coordinated with ODOT for rehabilitation of Columbia and Witt Way Bridges.
- Obtained low and zero interest loans for water main improvement projects including River Road, Pershing Avenue, Arlington Avenue, Dixie Highway and Southern Hills Subdivision and for the 2017 Sanitary Sewer Lining project.
- Engineered design 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 second year of a utility pole replacement program. Approximately 570 damaged and deteriorated wood poles have been replaced since 2016.
- Completed third year of a ten year LED streetlight conversion program with more than 2400 light replacements completed.
- 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 flowmeter data.
- Assisted Operations staff and property owners with installation of check valves and sump pumps to mitigate water-in-basement problems.
- Continued construction 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.

- 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.
- Projects for 2018 include:
 - Main/Millville/Eaton Intersection Realignment
 - Improvements for Corwin Ave.
 - Completion of SHX
 - Paving River Rd.

Goals for 2018

- 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.
- Continue utility pole replacement, LED streetlight replacement, direct-buried electric distribution wire replacement and LED private area lighting conversion programs.
- Obtain low-interest and no-interest loans from OEPA WSRLA, OEPA WPCLF and OPWC totaling approximately \$8.0 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 and wisely in replacing and restoring aging infrastructure.



Public Works

Department Mission

The Department of Public Works provides essential services to City infrastructure in the areas of public parking, transportation and traffic, streets and sewers, 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.

Sign Garage Division

The Sign Garage Division maintains and repairs the City's signage.

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 2017

- Oversaw the planning, design, and construction of many streets, bridges, storm sewer, and streetscape improvement projects.
- Engineered major project designs including the Main-Millville-Eaton Intersection, Bilstein Boulevard Bridge Deck Replacement, Main Street Streetscape Improvements, and Dayton Street Streetscape Improvements.
- Constructed major projects including the annual Concrete Repair and Resurfacing program, South D Street Bridge Rehabilitation, and Cleveland Avenue Bridge Replacement.
- Initiated construction of South Hamilton Railroad Grade Separation Overpass, High-MLK Intersection Improvements, and a bike ramp from RiversEdge to the Great Miami River Recreational Trail.
- Public Works crews plowed City streets and distributed 1,800 tons of salt during the winter of 2015-2016.
- Resolved and closed 461 of 487 citizen requests submitted through 311 as of the end of November 2016.

Goals for 2018

- Continue planning, design, and construction oversight of infrastructure projects to improve streets, traffic facilities, bridges, and storm drainage.
- Enhance customer service for all fleet maintenance needs within City departments and expand the use of alternative fuels for City vehicles.
- Continue responding quickly 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.
- Complete natural gas transportation and distribution study.

- 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 (Columbia Heights, N Third St, Bilstein, Main/Millville Eaton, and Heathwood areas)
 - 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 (Van Hook area)
- 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.

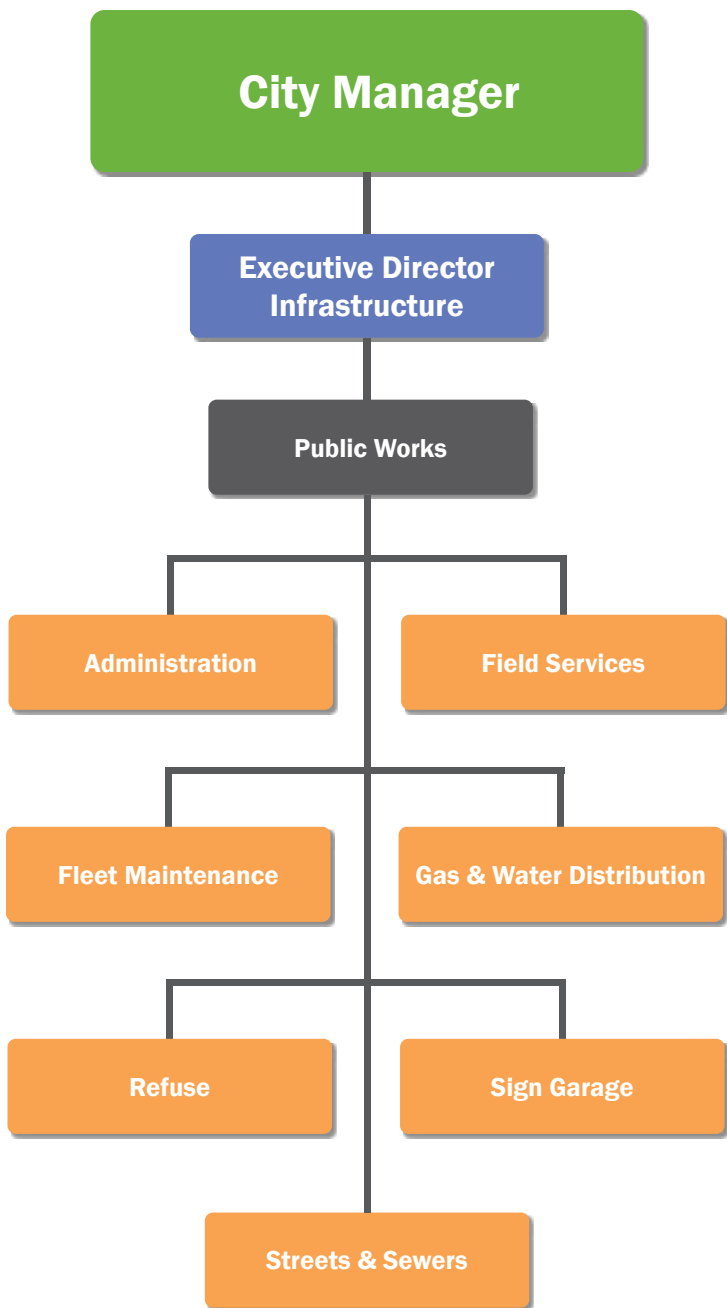
Budgetary Highlights

The Department of Engineering shares funding with the Departments of Public Works and Utility Operations. The table on the next page combines the actual and adopted budgets for these departments.

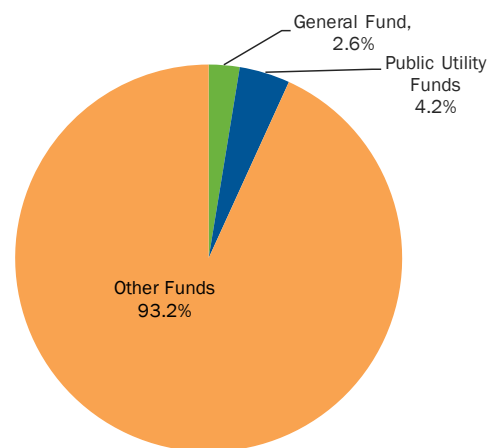
It is important to note that the Parks & Recreation Division was dissolved in December 2014 and was reorganized on January 2015 as the Hamilton Parks Conservancy, a 501 (c) 3 not-for-profit organization. The City's contribution to the Parks Conservancy is shown under the Parks Operating Budget in Other Expenditures, where all preceding years have been restated, so that we can present the full scope 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.

FTEs will drop slightly by .085 FTE due to position changes during the City's 2017 reorganization.

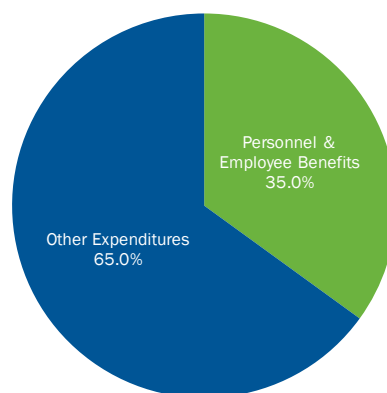
Public Works Continued



2018 Estimated Funding Sources



2018 Adopted Operating Budget



Public Works/Engineering	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted	
Public Works Operating Budget							
Personnel & Employee Benefits	1,119,325	1,153,379	1,146,996	1,146,996	998,325	(148,671)	-13.0%
Other Expenditures	173,353	274,787	225,930	225,930	226,350	420	0.2%
Operating Total	\$1,292,678	\$1,428,166	\$1,372,926	\$1,372,926	\$1,224,675	(\$148,251)	-10.8%
Capital Improvements	164,851	34,173	293,000	232,677	-	(293,000)	-100.0%
Budgeted FTE Positions	9.00	11.96	11.46	10.00	10.50	-0.96	-8.4%

Public Works/Engineering Continued	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted	
Stormwater Management Operating Budget							
Personnel & Employee Benefits	893,050	734,718	860,559	841,356	797,421	(63,138)	-7.3%
Other Expenditures	386,630	542,257	583,380	682,500	486,880	(96,500)	-16.5%
Operating Total	\$1,279,680	\$1,276,975	\$1,443,939	\$1,523,856	\$1,284,301	(\$159,638)	-11.1%
Capital Improvements	691,763	2,470,473	6,951,500	2,817,421	885,000	(6,066,500)	-87.3%
Budgeted FTE Positions	14.50	8.75	10.25	11.75	9.75	-0.50	-4.9%
Refuse Operating Budget							
Personnel & Employee Benefits	581,065	586,945	615,784	454,015	547,727	(68,057)	-11.1%
Other Expenditures	3,630,984	3,753,678	3,929,720	3,788,955	3,936,430	6,710	0.2%
Operating Total	\$4,212,049	\$4,340,623	\$4,545,504	\$4,242,970	\$4,484,157	(\$61,347)	-1.3%
Capital Improvements	-	-	-	-	-	-	N/A
Budgeted FTE Positions	3.00	10.25	7.25	5.65	8.25	1.00	13.8%
Street Maintenance Operating Budget							
Personnel & Employee Benefits	1,334,792	1,232,811	1,311,896	1,318,634	1,304,681	(7,215)	-0.5%
Other Expenditures	1,462,385	2,295,050	1,867,900	2,398,750	1,777,400	(90,500)	-4.8%
Operating Total	\$2,797,177	\$3,527,861	\$3,179,796	\$3,717,384	\$3,082,081	(\$97,715)	-3.1%
Capital Improvements	25,151	-	12,000	-	12,000	-	0.0%
Budgeted FTE Positions	23.00	19.25	18.63	18.50	18.50	-0.13	-0.7%
Special Assessments Operating Budget							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenditures	492,061	274,814	742,001	764,992	403,768	(338,233)	-45.6%
Operating Total	\$492,061	\$274,814	\$742,001	\$764,992	\$403,768	(\$338,233)	-45.6%
Capital Improvements	208,754	499,837	400,000	723,939	600,000	200,000	50.0%
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	291,757	933,931	2,000,000	1,216,934	1,000,000	(1,000,000)	-50.0%
Budgeted FTE Positions	-	-	-	-	-	-	N/A
Infrastructure Renewal Program Operating Budget							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenditures	359,850	450,186	458,260	473,425	446,054	(12,206)	-2.7%
Operating Total	\$359,850	\$450,186	\$458,260	\$473,425	\$446,054	(\$12,206)	-2.7%
Capital Improvements	8,797,253	5,891,613	4,760,000	4,782,166	4,835,194	75,194	1.6%
Budgeted FTE Positions	-	-	-	-	-	-	N/A

Public Works Continued

Public Works/Engineering Continued	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted	
Parking Operating Budget							
Personnel & Employee Benefits	132,438	134,509	135,011	136,872	141,289	6,278	4.6%
Other Expenditures	213,031	261,243	183,405	411,872	171,421	(11,984)	-6.5%
Operating Total	\$345,469	\$395,752	\$318,416	\$548,744	\$312,710	(\$5,706)	-1.8%
Capital Improvements	140,912	1,091,113	31,000	510,343	-	(31,000)	-100.0%
Debt Service	53,069	52,244	56,344	56,344	55,207	(1,137)	-2.0%
Budgeted FTE Positions	2.00	2.50	2.50	1.50	2.50	-	0.0%
Fleet Maintenance Operating Budget							
Personnel & Employee Benefits	798,885	755,247	895,974	798,692	939,112	43,138	4.8%
Other Expenditures	1,499,165	1,689,781	1,508,237	1,701,496	1,338,627	(169,610)	-11.2%
Operating Total	\$2,298,050	\$2,445,028	\$2,404,211	\$2,500,188	\$2,277,739	(\$126,472)	-5.3%
Capital Improvements	26,420	6,809	200,000	16,465	100,000	(\$100,000)	-50.0%
Budgeted FTE Positions	10.00	9.50	10.50	10.50	11.00	0.50	4.8%
All Funds Operating Budget*							
Personnel & Employee Benefits	4,859,555	4,597,609	4,966,220	4,696,565	4,728,555	(237,665)	-4.8%
Other Expenditures	8,217,460	9,541,796	9,498,833	10,447,920	8,786,930	(711,903)	-7.5%
Operating Total	\$13,077,015	\$14,139,405	\$14,465,053	\$15,144,485	\$13,515,485	(\$949,568)	-6.6%
Capital Improvements	10,346,861	10,927,949	14,647,500	10,299,945	7,432,194	(7,215,306)	-49.3%
Debt Service	53,069	52,244	56,344	56,344	55,207	(1,137)	-2.0%
Budgeted FTE Positions	61.50	62.21	60.59	57.90	60.50	-0.09	-0.1%

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

Public Works/Engineering Key Performance Indicators	Benchmark	2016 Actual	2017 YTD	2018 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	1,375
Increase miles of road with "good" condition by 2.54 miles annually	2.54 miles	1.1 miles	3.05 miles	4.26 miles
Construct one significant public improvement (>\$3mm) on one of the city's Entry Corridors annually	-	See A	See A	See B & C

A) South Hamilton Railroad Grade Separation Project

B) Champion Sports Complex

C) Main/Millville/Eaton Intersection Improvement Project

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 to deliver safe and reliable natural gas, water, and wastewater services at affordable rates with exceptional customer service while 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. 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 Department strives to provide our customers a rate and level of service that is affordable and reliable.

The City is diligent in our efforts to protect raw water reserves. This allows 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), which is a voluntary, multi-jurisdictional district comprised of five area water producers and one industrial manufacturer. 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. 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.

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.

Utility Operations Continued

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 calcium oxide, 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 depending on the condition of the well.

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 2017

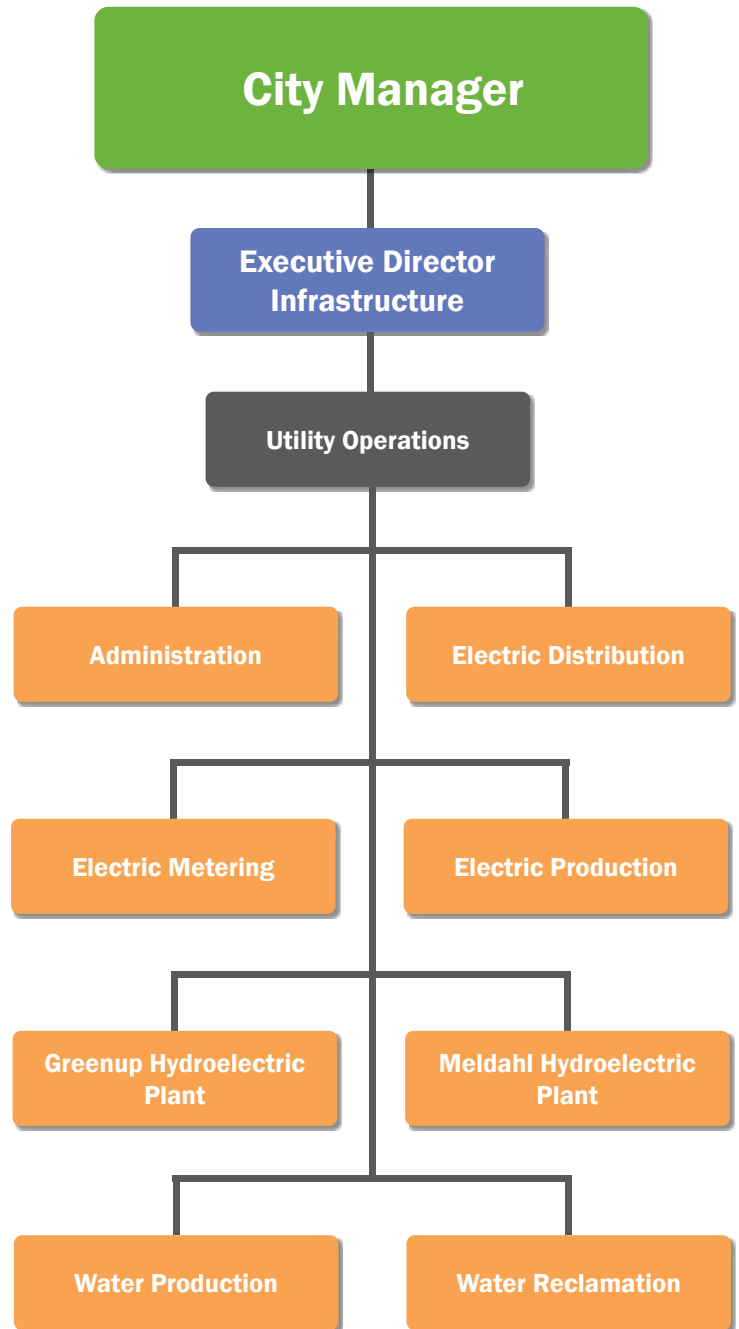
- Completed nearly \$2.8M of Greenup Hydroelectric plant efficiency, reliability, safety, and preservation improvement projects.
- Completed year three of a four year phase-in rate plan developed in 2014 from the Electric Department's cost of service study.
- Completed year three of a ten year program to replace mercury vapor and high pressure sodium street lights with advanced energy efficient light emitting diode (LED) street lights. The Department has replaced approximately 2,500 street lights since inception of the program in 2015.
- At the end of 2017, the Department will have completed \$1.4M of asbestos abatement at the Hamilton Power Plant.
- The department replaced approximately 400 severely damaged and deteriorated utility poles.
- Implemented step 2 of a five year rate plan based upon the cost-of-service study.
- 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.
- Secured low and no interest loan funding for three major water main improvement projects (Southern Hills Subdivision, Dixie Highway and Arlington Ave) providing \$4M of alternative project funding to more costly traditional financing.
- Televised 30 miles and cleaned 24 miles of sanitary sewer lines.
- Completed Gilmore Road lift station capacity and piping improvements.

Goals for 2018

- Develop engineering for new peaking generation with planned location at the Third Street Power Plant.
- Continue major capital program at Greenup Hydroelectric Facility.
- Kick off the Federal Energy Regulatory Commission (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.
- Operate the wastewater and water facilities to meet all state and federal regulations and to provide a level of excellent and dependable service.
- Implement the results of the 2016 Operation, Maintenance, and Capital Cost Optimization Plan at the South Water Treatment Plant.
- Complete natural gas cost of service 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.
- Prepare north water plant for operation.
- Upgrade high service pump at south water plant.
- Replace Heathwood package plant.

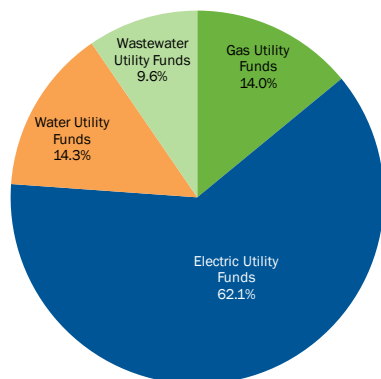
Budgetary Highlights

Personnel and benefits will increase 6.0% in 2018 due to hiring additional staff to support Hamilton’s utilities systems. FTEs will increase by 13.21, and increase of 6.6% above the 2017 Adopted Budget. Other Expenditures and Capital Improvements are expected to decrease. All years have been restated to reflect the 2017 reorganization.

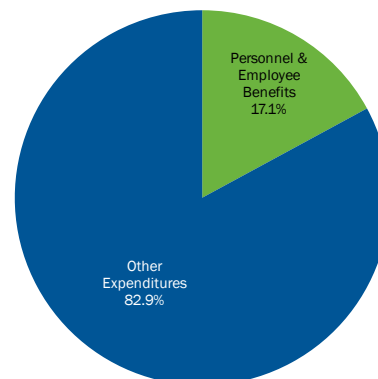


Utility Operations Continued

2018 Estimated Funding Sources



2018 Adopted Operating Budget



Utility Operations	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	16,630,979	16,254,836	18,958,224	18,366,033	20,101,522	1,143,298	6.0%
Other Expenditures	69,194,582	86,108,913	112,214,507	95,930,052	97,466,057	(14,748,450)	-13.1%
Operating Total	\$85,825,560	\$102,363,749	\$131,172,731	\$114,296,085	\$117,567,579	(\$13,605,152)	-10.4%
Capital Improvements	18,597,583	21,581,959	21,898,538	16,984,484	20,577,736	(1,320,802)	-6.0%
Debt Service	139,369,210	124,914,348	9,146,509	60,930,151	9,521,781	375,272	4.1%
Budgeted FTE Positions	200	181.3	200.55	179.50	213.75	13.21	6.6%

Utility Operations Key Performance Indicators	Benchmark	2016 Actual	2017 YTD	2018 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 Key Performance Indicators Continued	Benchmark	2016 Actual	2017 Estimated	2018 Target
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%

2018 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



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 2017

- Added a dedicated training officer focused on orientation, continuing education, and monthly training.
- Restructured the Facilities and Equipment Office, focused on logistical support of the fleet and stations to increase expertise in maintenance and purchasing and to reduce cost.
- Accomplished a capital fleet plan for ambulances, which included stocking and equipping an underutilized fleet vehicle that has been used as a reserve ambulance to maintain availability of cross-staffed units and preparing a purchasing schedule for maintaining a safe and cost-effective ambulance fleet.
- Purchased a pre-owned ambulance to sustain the fleet with increased staffing and response model.
- Revised the EMS Protocol Manual and adopted new medical reporting software to improve documentation and efficiency.
- Restructured assignment and duties of paramedic supervisors to improve administrative functions of the EMS bureau.
- Made significant progress on a multi-year project of replacing the personal protective equipment for the entire division which improves safety and reduces the potential for exposure at fire incidents.
- Increased staffing by 9 to provide 4th medic unit staffing as much as possible.

- Revised recruitment and hiring process to improve diversity and increase the size of the applicant pool. This resulted in a modest improvement in diversity as well as economic and time efficiencies. Adoption of CPAT has provided a validation of the process and reduced cost and liability to the city.

Goals for 2018

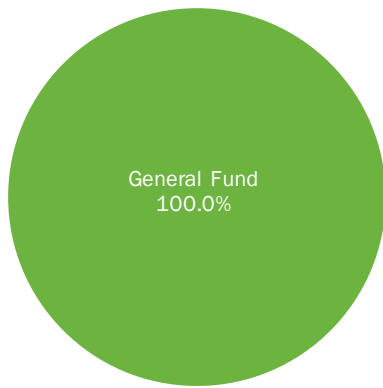
- Analyze fire stations and the fire apparatus fleet and develop a capital plan for maintenance and replacement.
- Improve efficiency in the administrative organization by examining structure and cross training staff for flexibility and depth of expertise.
- Develop and implement position-specific training program for developing officers and supervisors.
- Transition written departmental directives to a web-hosted platform to improve access and provide for flexibility in maintenance of policy.
- Replace one ambulance unit, reducing the age of the front-line fleet and improving personnel safety with a power load cot system.

Budgetary Highlights

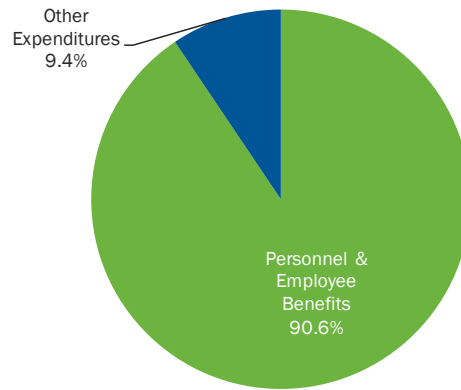
The Fire Department will issue a 2% COLA increase effective January 1, 2018, in compliance with the City's labor agreement with IAFF. The Fire Department budgeted for one less firefighter position and for one additional EMS paramedic position, which will net a zero increase in FTEs for the 2018 Adopted Budget. Emergency Medical Service runs are up approximately 14% and the cost of medical supplies has increased due largely to the opioid epidemic. Increased runs and costs will increase Other Expenditures and Personnel costs in 2018.



2018 Estimated Funding Sources



2018 Adopted Operating Budget



Fire	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	10,825,560	11,040,146	11,486,444	11,472,452	11,800,299	313,855	2.7%
Other Expenditures	892,409	1,009,353	1,010,950	1,164,641	1,228,650	217,700	21.5%
Operating Total	\$11,717,968	\$12,049,499	\$12,497,394	\$12,637,093	\$13,028,949	\$531,555	4.3%
Capital Improvements	126,755	223,770	685,000	280,739	743,000	58,000	8.5%
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	97.33	98.33	108.33	106.83	108.33	0.00	0.0%

Fire Key Performance Indicators	Benchmark	2016 Actual	2017 YTD	2018 Target
Revise or issue new Standard Operating Procedures	24 mos. revision review cycle	94% completion	100% completion	100% completion
Reduce EMS mutual aid runs to <1% of total EMS runs	<1.0%	1.6%	1.3%	1.0%
100% Completion of Patient Care Reports by end of shift	100% completion	98.9% completion	99.0% completion	99.0% completion
Replace Personal Protective Equipment for entire Division	8 yr. replacement cycle	90.0% completion	95.0% completion	100% completion

Provide high-quality training

Provide Fire Officer I training for all Company Officers	100% completion	61.0% completion	85.0% completion	100% completion
Provide Fire Officer II training for all Capt & Deputy Chiefs	100% completion	17.0% completion	65.0% completion	100% completion
Provide Advanced Command training for all Deputy Chiefs and Chief	100% completion	17.0% completion	50.0% completion	100% completion
Re-Structure Fire Administration	100% completion	Planning phase	25.0% completion	60.0% 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 112 full-time sworn men and women, 10 civilian personnel, and 13 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 2017

- Worked cooperatively with Hamilton City School District to develop a full-time School Resource Officer Program at Hamilton High School, the Freshman Building, Garfield and Wilson Junior High Schools, and The Miami School.
- Expanded and increased our walking beat presence downtown through public and private partnerships.
- Attained and maintained our complement of fully trained sworn officers by hiring 12 officers throughout the year.

- Established objectives, goals, strategies, and measures in support of the City’s strategic plan.
- Continued our focus on community engagement efforts through social media, 5-Stops, and community education programs.
- Addressed serious crime and nuisance activities through problem-oriented, neighborhood-focused, and 5-Stop based enforcement efforts.

Goals for 2018

- Attain accreditation for the eighth consecutive time since 1990 demonstrating our commitment to excellence in law enforcement.
- Reconfigure patrol shift structure and deployment to provide more consistent and efficient frontline staffing.
- Actively address neighborhood and nuisance problems through increased coordination and abatement efforts.
- Continue our focus on community engagement efforts through social media, 5-Stops, and community education programs.
- Finish testing and evaluating body worn cameras for the adoption and implementation of a body worn camera program.
- Continue updating and reviewing the hiring process to ensure it reflects the opportunities and challenges of recruiting and selecting police officers in the 21st century.

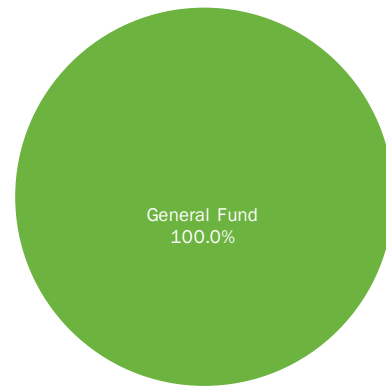
Budgetary Highlights

The Police Department budgeted 2% COLA increases effective August 31, 2017, in accordance with the City’s labor agreement with FOP. Police hired five sworn School Resource Officers in 2017, which Hamilton City Schools will reimburse for 75% of the SRO’s salaries. Two part-time civilian employees will become full-time employees, which increases FTEs by 1. Positions that are not full-time are counted as 0.5 FTE. The City will continue to invest in Public Safety to strengthen its strategic commitment to safer, cleaner neighborhoods.

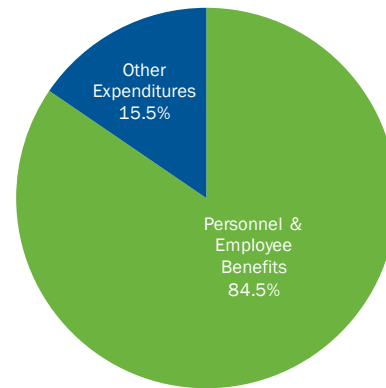
Other Expenditures are restated all years for contracted services for Butler County 911 Dispatch agreement.



2018 Estimated Funding Sources



2018 Adopted Operating Budget



Police	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	12,210,954	12,286,441	13,157,323	13,066,147	13,704,377	547,054	4.2%
Other Expenditures	1,995,156	2,252,039	2,415,472	2,265,600	2,507,805	92,333	3.8%
Operating Total	\$14,206,110	\$14,538,480	\$15,572,795	\$15,331,747	\$16,212,182	\$639,387	4.1%
Capital Improvements	308,524	486,484	485,000	518,631	422,000	(63,000)	-13.0%
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	123.33	123.83	132.83	136.33	134.83	2.00	1.5%

Police Key Performance Indicators	Benchmark	2016 Actual	2017 YTD	2018 Target
Recruit 125 diverse applicants	125	127	125	130
Triple the state minimum training standards for personnel	40	32	40	40
Increase Facebook likes	8,750	9,250	13,500	21,000
Exceed 15 trainings per year	15	26	30	16

Hamilton Highlight | Plan Hamilton

In August 2017, the City of Hamilton partnered with Compass Point Planning and McGill Smith Punshon to develop Plan Hamilton, the new comprehensive plan for our community. This is the first master planning process the City has undertaken since Vision 2020, which was launched in the late 1990s. Vision 2020 is largely seen as the spark that led to revitalization currently taking place in downtown Hamilton. Plan Hamilton is a community-wide effort to create a policy document establishing the long-term vision for the physical development of Hamilton. Plan Hamilton will establish the City's goals for elements including land use, economic development, housing, transportation, utilities, parks, and intergovernmental cooperation. Having recently completed Phase I of the comprehensive plan process, City staff and Compass Point Planning are now forming sub-committees to address specific issues. These subcommittees are made up of City employees, local stakeholders, and community members engaged in the various development topics. Phase II will be completed by early March 2018, and the entire planning process is expected to be completed in early Summer 2018.



2018 Budget

Financial Summaries



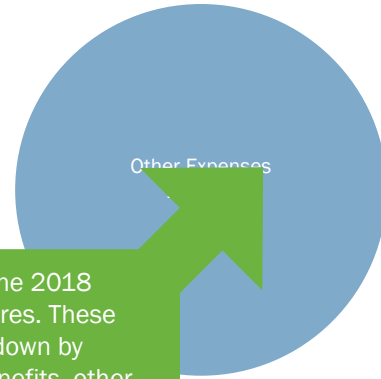
How to Use This Section

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.

2018 Adopted Expenditures

Budgetary Highlights

The 2018 Adopted Budget does not have any changes from the 2017 Adopted Budget. The monies in this fund are reimbursed back into the General Fund as a revenue source. Consolidated budgeted expenditures equal budgeted revenue for 2018 and a positive fund balance will be maintained.



This pie chart illustrates the 2018 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.

	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 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%
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%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	1,003,000	745,000	755,000	600,000	755,000	-	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%
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	1938.3%
Ending Cash Balance December 31	103	8,051	8,051	164,101	164,101	156,050	N/A
Outstanding Encumbrances	-	-	-	-	-	-	N/A
Unencumbered Cash Balance at End of Year	\$103	\$8,051	\$8,051	\$164,101	\$164,101	\$156,050	N/A
Unencumbered Cash Balance as a % of Expenditures	10.3%	10.7%	10.6%	27.4%	21.7%	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.

2018 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 current low interest rate environment, the City will borrow 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 will be 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 are essentially flat with the 2017 Adopted Budget.

General operating expenditures for the 2018 Adopted General Fund is \$47.17 million. Excluding the above debt proceeds, operating revenues are \$45.67 million, which is insufficient to cover current recurring operating expenses of \$45.96 million, excluding the \$1.21 million transfer to the Budget Stabilization Fund. The 2018 General Fund Budget is balanced under the State of Ohio's definition of a balanced budget but it is not structurally balanced and has structural deficit of \$289,393.

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 not structurally balanced, prudent fiscal policies will allow the City to remain at the same service levels in 2018 that have been provided in 2017. A cautious, optimistic eye will focus on the 2018 General Fund budget comparing it to actual expenditures and revenues, and recommendations will be made to City Council throughout 2018.

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.

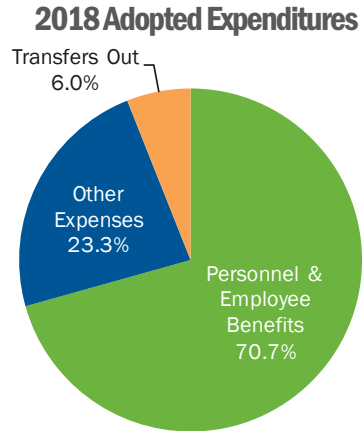
Prudent and conservative budgeting over the last few years has allowed us to transfer over \$2.00 million dollars into the Budget Stabilization Fund. Under City Council's direction \$1.60 million dollars of this fund was utilized in an economic development measure, attracting new jobs to Hamilton. Although the 2018 Adopted Budget is not structurally balanced, 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 2018 Budget.

The City of Hamilton restructured its organizational design in the middle of 2017, 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 \$50,000 increase in 911 Dispatch services
- \$100,000 for the Neighborhood Enhancement Program
- A \$155,000 decrease in outside legal services
- A \$50,000 increase in contribution for Public Relations Director salary for the Hamilton Vision Commission
- A \$1.21 million transfer to the Economic Budget Stabilization Fund

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 30 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.



Fund 100	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted	
Revenues/Resources							
Taxes	24,438,267	25,622,847	26,160,000	25,636,296	26,000,000	(160,000)	-0.6%
Licenses & Permits	1,305,039	1,400,421	1,330,265	1,467,270	1,383,420	53,155	4.0%
Fines and Forfeits	794,557	847,521	795,750	813,394	817,130	21,380	2.7%
Recreation Fees	78,394	49,216	90,000	36,840	50,000	(40,000)	-44.4%
Intergovernmental Revenue	1,615,693	1,579,391	1,578,300	1,490,527	1,543,000	(35,300)	-2.2%
Charges for Services	14,356,668	14,908,780	15,290,540	15,044,731	15,552,615	262,075	1.7%
Miscellaneous Revenue	219,773	1,036,135	335,073	850,678	311,195	(23,878)	-7.1%
Other Financing Sources	20,000	3,452,457	-	192,609	1,515,000	1,515,000	N/A
Transfers In	1,314,449	622	-	-	-	-	N/A
Total Revenue/Resources	\$44,142,841	\$48,897,390	\$45,579,928	\$45,532,344	\$47,172,360	\$1,592,432	3.5%
Expenditures/Uses							
Personnel & Employee Benefits	30,998,189	31,176,073	33,203,718	32,842,851	33,330,156	126,438	0.4%
Other Expenses	10,662,798	11,544,981	10,686,210	15,124,474	11,001,597	315,387	3.0%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	3,979,321	3,721,709	1,690,000	1,931,419	2,840,607	1,150,607	68.1%
Total Expenditures/Uses	\$45,640,308	\$46,442,764	\$45,579,928	\$49,898,743	\$47,172,360	\$1,592,432	3.5%
Excess of revenues and Other Sources Over	(1,497,467)	2,454,627	-	(4,366,399)	-	-	N/A
Change in Non-Cash Items	7,648	(750)	-	-	-	-	N/A
Net Increase/(Decrease) in Balance	(\$1,489,819)	\$2,453,876	-	(\$4,366,399)	-	-	N/A
Beginning Cash Balance January 1	9,051,113	7,561,294	10,015,170	10,015,170	5,648,771	(4,366,399)	-43.6%
Ending Cash Balance December 31	7,561,294	10,015,170	10,015,170	5,648,771	5,648,771	(4,366,399)	-43.6%
Outstanding Encumbrances	1,055,437	4,406,705	4,000,000	745,000	700,000	(3,300,000)	-82.5%
Unencumbered Cash Balance December 31	\$6,505,857	\$5,608,465	\$6,015,170	\$4,903,771	\$4,948,771	(\$1,066,399)	-17.7%
Unencumbered Cash Balance as % of Total Revenue/Resources*	14.7%	11.5%	13.2%	10.8%	10.5%		

* 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 2016 and 2017, 36 different projects throughout the neighborhoods were funded a total of over \$72,000 to host events, activities, and projects that make their neighborhoods better.

17Strong Projects	2016	2017
Number of Projects	15	21
Total Amount Awarded	\$37,000	\$35,000



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.

2018 Budget

Financial Summaries

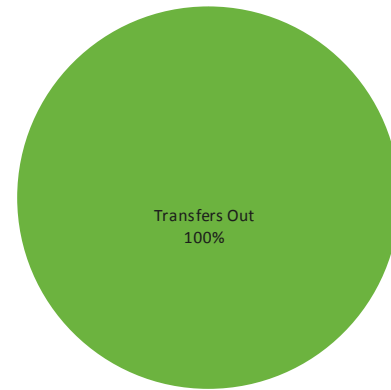
Special Revenue Funds



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.

2018 Adopted Expenditures



Budgetary Highlights

In 2016, \$551,848 was advanced to the Special Assessments Fund and was financed as an internal note in compliance with the City's investment policy in 2017. The cash was budgeted as revenue and returned 2017. In 2018, the fund will advance \$500,000 to the Special Assessments Fund to assist with funding the Annual Concrete Repair and Resurfacing Program. This will deplete the fund's cash reserves by \$500,000. 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	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	-	-	-	-	N/A
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	-	-	-	497,342	-	-	N/A
Other Financing Sources	9,209	12,883	-	-	-	-	N/A
Transfers In	-	-	551,848	551,848	-	(551,848)	-100.0%
Total Revenue/Resources	\$9,209	\$12,883	\$551,848	\$1,049,190	-	(\$551,848)	-100.0%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	-	-	551,848	-	-	(551,848)	-100.0%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	600,000	551,848	-	-	500,000	500,000	N/A
Total Expenditures/Uses	\$600,000	\$551,848	\$551,848	-	\$500,000	(\$51,848)	-9.4%
Net Revenue/(Expenditures)	(590,791)	(538,965)	-	1,049,190	(500,000)	(500,000)	N/A
Change in Non-Cash Items	-	-	-	-	-	-	N/A
Net Increase/(Decrease) in Balance	(\$590,791)	(\$538,965)	-	\$1,049,190	(\$500,000)	(\$500,000)	N/A
Beginning Cash Balance January 1	2,202,592	1,611,801	1,072,836	1,072,836	2,122,026	1,049,190	97.8%
Ending Cash Balance December 31	1,611,801	1,072,836	1,072,836	2,122,026	1,622,026	549,190	51.2%
Outstanding Encumbrances	-	-	-	-	-	-	N/A
Unencumbered Cash Balance December 31	\$1,611,801	\$1,072,836	\$1,072,836	\$2,122,026	\$1,622,026	\$549,190	51.2%
Unencumbered Cash Balance as % of Total Expenditures/Uses	268.6%	194.4%	194.4%	N/A	324.4%		

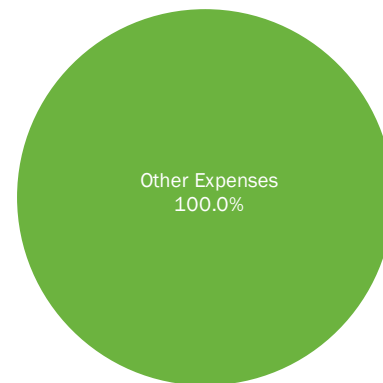
Charter Fire Force

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 2018 Adopted Budget does not have any changes from the 2017 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.

2018 Adopted Expenditures

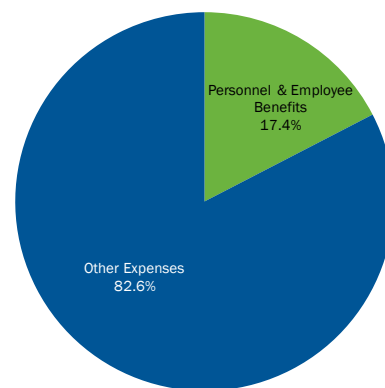


Fund 252	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted		
Revenues/Resources								
Taxes	-	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	-	N/A
Intergovernmental Revenue	759,024	752,948	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.

2018 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, 2017 to April 30, 2018, the City has been awarded \$1,281,353 in entitlement funds and an additional \$275,500 will be budgeted to cover potential program income received throughout the federal program year.

Funds Breakdown	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted	
CDBG Revolving Loan Fund 800	76,819	56,607	200,500	4,539	200,500	0	0.0%
CDBG 2011-2012 Fund	97,284	-	-	-	-	-	N/A
CDBG 2012-2013 Fund	5,498	-	-	-	-	-	N/A
CDBG 2014 Fund	458,900	339,686	-	-	-	-	N/A
CDBG 915 Fund	687,554	635,368	-	49,184	-	-	N/A
CDBG 916 Fund	-	728,769	-	347,697	-	-	N/A
CDBG 917 Fund	-	-	1,347,495	718,257	-	(1,347,495)	-100.0%
CDBG 918 Fund	-	-	-	-	1,356,353	1,356,353	N/A
Total Expenditures	\$1,326,055	\$1,760,430	\$1,547,995	\$1,119,677	\$1,556,853	\$8,858	0.6%

Funds Summary	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	1,115,069	1,654,072	1,272,495	1,104,995	1,281,353	8,858	0.7%
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	337	322	75,500	5,378	75,500	0	0.0%
Other Financing Sources	73,091	59,782	200,000	57,571	200,000	0	0.0%
Transfers In	76,510	56,271	-	-	-	-	N/A
Total Revenue/Resources	\$1,265,006	\$1,770,447	\$1,547,995	\$1,167,944	\$1,556,853	\$8,858	0.6%
Expenditures/Uses							
Personnel & Employee Benefits	278,438	224,358	222,607	234,265	271,025	48,418	21.8%
Other Expenses	971,106	1,536,072	1,325,388	885,412	1,285,828	(39,560)	-3.0%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	76,510	-	-	-	-	-	N/A
Total Expenditures/Uses	\$1,326,055	\$1,760,430	\$1,547,995	\$1,119,677	\$1,556,853	\$8,858	0.6%
Net Revenue/(Expenditures)	(61,048)	10,017	-	48,267	-	-	N/A
Change in Non-Cash Items	-	-	-	-	-	-	N/A
Net Increase/(Decrease) in Balance	(\$61,048)	\$10,017	-	\$48,267	-	-	N/A
Beginning Cash Balance January 1	252,223	191,174	201,191	201,191	249,458	48,267	24.0%
Ending Cash Balance December 31	191,174	201,191	201,191	249,458	249,458	48,267	24.0%
Outstanding Encumbrances	794,196	173,248	100,000	609,213	100,000	0	0.0%
Unencumbered Cash Balance December 31	(\$603,022)	\$27,943	\$101,191	(\$359,755)	\$149,458	\$48,267	47.7%
Unencumbered Cash Balance as % of Total Expenditures/Uses	-45.5%	1.6%	6.5%	-32.1%	9.6%		

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 2017 was approximately \$494,000. In the 2018 Adopted Budget, \$1.21 million will be transferred from the General Fund into fund balance. This funding originates from financing the McDulin Garage restoration project costs in 2018 to reimburse the General Fund for providing the initial cash financing for the original project. This will allow the General Fund to adhere to City Council's budgetary policy R2012-6-25 over the next several years.

Fund 650	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	-	-	-	-	N/A
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	-	-	-	-	-	-	N/A
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	1,777,955	316,023	-	-	1,210,607	1,210,607	N/A
Total Revenue/Resources	\$1,777,955	\$316,023	-	-	\$1,210,607	\$1,210,607	N/A
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	1,600,000	-	400,000	-	-	(400,000)	-100.0%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$1,600,000	-	\$400,000	-	-	(\$400,000)	-100.0%
Net Revenue/(Expenditures)	177,955	316,023	(400,000)	-	1,210,607	1,610,607	-402.7%
Change in Non-Cash Items	-	-	-	-	-	-	N/A
Net Increase/(Decrease) in Balance	\$177,955	\$316,023	(\$400,000)	-	\$1,210,607	\$1,610,607	402.7%
Beginning Cash Balance January 1	-	177,955	493,978	493,978	493,978	0	0.0%
Ending Cash Balance December 31	177,955	493,978	93,978	493,978	1,704,585	1,610,607	1,713.8%
Outstanding Encumbrances	-	-	-	-	-	-	N/A
Unencumbered Cash Balance December 31	\$177,955	\$493,978	\$93,978	\$493,978	\$1,704,585	\$1,610,607	1,713.8%
Unencumbered Cash Balance as % of Total Expenditures/Uses	11.1%	N/A	23.5%	N/A	N/A		

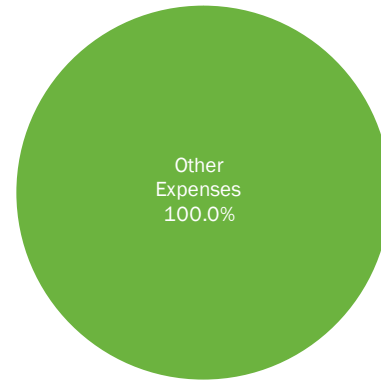
Fire EMS Levy

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 2018 Adopted Budget does not have any changes from the 2017 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.

2018 Adopted Expenditures



Fund 253	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	723,873	721,650	720,000	726,997	720,000	0	0.0%
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	-	-	-	-	-	-	N/A
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	-	N/A
Total Revenue/Resources	\$723,873	\$721,650	\$720,000	\$726,997	\$720,000	\$0	0.0%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	969,333	720,000	720,000	490,000	720,000	-	N/A
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$969,333	\$720,000	\$720,000	\$490,000	\$720,000	\$0	0.0%
Net Revenue/(Expenditures)	(245,460)	1,650	-	236,997	-	-	N/A
Change in Non-Cash Items	-	-	-	-	-	-	N/A
Net Increase/(Decrease) in Balance	(\$245,460)	\$1,650	-	\$236,997	-	-	N/A
Beginning Cash Balance January 1	251,896	6,436	8,086	8,086	245,082	236,997	2,931.1%
Ending Cash Balance December 31	6,436	8,086	8,086	245,082	245,082	236,997	2,931.1%
Outstanding Encumbrances	-	-	-	-	-	-	N/A
Unencumbered Cash Balance December 31	\$6,436	\$8,086	\$8,086	\$245,082	\$245,082	\$236,997	2,931.1%
Unencumbered Cash Balance as % of Total Expenditures/Uses	0.7%	1.1%	1.1%	50.0%	34.0%		

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 2018 Adopted budget includes a \$703,616 increase in revenues. This increase is attributed to:

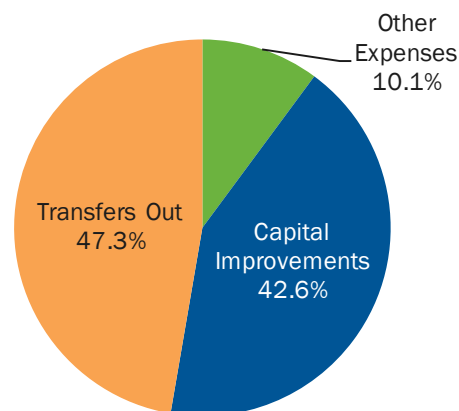
- The City will receive \$718,616 in grant revenue earmarked to improve the Beltline Trail. More information about funding for the Beltline Trail can be found in the Capital Budget section of this document on page 54.
- Proceeds from an internal note in the amount of \$250,000 will be received in 2018. The City will draw from the note to acquire the Beltline Trail.

The 2018 Adopted budget is aiming to align capital and debt expenditures with City Council's Strategic Plan. Safety and Cleanliness of Hamilton will be a large focus of the 2018 Adopted Budget. However, income tax revenues are a large part of the resources used by Fund 215 to fund capital expenditures. Income tax budgeted revenue materialized slowly, resulting in Public Safety's 9.52%, or \$141,805, decrease in its capital budget for 2018 compared to the 2017 Adopted Budget. Major purchases include:

- Fire Department, Self-contained Breathing Apparatuses (SCBAs) – \$450,000
- The City budgeted to purchase these devices if grant funding is not available to HFD in 2018.
- Police Department, Vehicle (marked and unmarked) and Prisoner Van – \$422,000
- Fire Department, Squad Remounts – \$160,000
- Police Department, Body cameras and tasers – \$125,000

The Hamilton Capital Improvement and Debt Service Fund's 2018 Adopted Budget has a \$326,243 deficit. This fund has fund balance capability to cover the deficit; however a watchful eye will be kept on five-year projections to make certain adequate fund balance is maintained.

2018 Adopted Expenditures



Fund 215	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted	
Revenues/Resources							
Taxes	2,496,498	2,637,695	2,696,000	2,657,757	2,696,000	0	0.0%
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	26,485	-	-	56,247	718,616	718,616	N/A
Charges for Services	7,000	4,496	-	-	-	-	N/A
Miscellaneous Revenue	67,123	36,674	230,000	44,522	30,000	(200,000)	-87.0%
Other Financing Sources	4,625,000	1,100,000	-	-	250,000	250,000	N/A
Transfers In	671,451	1,165,034	820,000	1,443,014	755,000	(65,000)	-7.9%
Total Revenue/Resources	\$7,893,557	\$4,943,899	\$3,746,000	\$4,201,540	\$4,449,616	\$703,616	18.8%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	799,859	1,023,843	415,000	261,698	484,000	69,000	16.6%
Capital Improvements	1,221,320	1,813,481	1,668,000	1,981,780	2,033,247	365,247	21.9%
Debt Service	34,389	15,000	-	58,934	-	-	N/A
Transfers Out	5,409,642	3,468,254	2,597,050	2,370,685	2,258,612	(338,438)	-13.0%
Total Expenditures/Uses	\$7,465,209	\$6,320,578	\$4,680,050	\$4,673,096	\$4,775,859	\$95,809	2.0%
Net Revenue/(Expenditures)	428,347	(1,376,679)	(934,050)	(471,556)	(326,243)	607,807	65.1%
Change in Non-Cash Items	-	-	-	-	-	-	N/A
Net Increase/(Decrease) in Balance	\$428,347	(\$1,376,679)	(\$934,050)	(\$471,556)	(\$326,243)	\$607,807	65.1%
Beginning Cash Balance January 1	2,401,643	2,829,990	1,453,311	1,453,311	981,755	(471,556)	-32.4%
Ending Cash Balance December 31	2,829,990	1,453,311	519,261	981,755	655,512	136,251	26.2%
Outstanding Encumbrances	880,614	825,236	350,000	635,000	350,000	0	0.0%
Unencumbered Cash Balance December 31	\$1,949,377	\$628,076	\$169,261	\$346,755	\$305,512	\$136,251	80.5%
Unencumbered Cash Balance as % of Total Expenditures/Uses	26.1%	9.9%	3.6%	7.4%	6.4%		

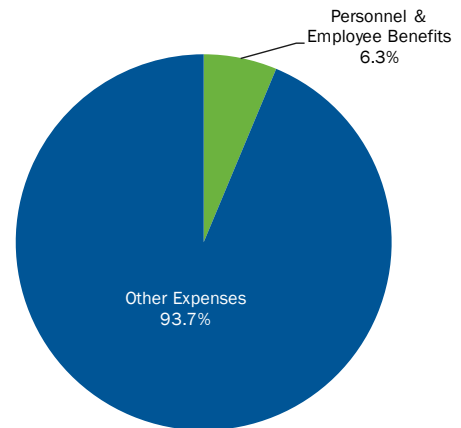
HOME Funds

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, 2017 to April 30, 2018, the City has been awarded \$292,523 in entitlement funds and the City must provide a cash match amount of \$36,566. The City has been awarded \$75,000 for Special Projects based on anticipated annual program income.

2018 Adopted Expenditures



Funds Breakdown	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted	
HOME Fund 2011	83,273	-	-	-	-	-	N/A
HOME Fund 2012	97,021	-	-	-	-	-	N/A
HOME Fund 2013	234,300	18,920	-	-	-	-	N/A
HOME Fund 2014	182,396	112,283	-	75,985	-	-	N/A
HOME Fund 2015	-	117,928	-	77,983	-	-	N/A
HOME Fund 2016	-	-	424,169	57,732	-	(424,169)	-100.0%
HOME Fund 2017	-	-	-	-	404,089	404,089	N/A
Total Expenditures	\$596,990	\$249,131	\$424,169	\$211,700	\$404,089	(\$20,080)	-4.7%

Funds Summary	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	573,543	225,962	317,426	140,222	292,523	(24,903)	-7.8%
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	7,843	6,428	75,000	37,906	75,000	0	0.0%
Other Financing Sources	33,821	31,550	31,743	31,742	36,566	4,823	15.2%
Transfers In	-	-	-	-	-	-	N/A
Total Revenue/Resources	\$615,207	\$263,940	\$424,169	\$209,871	\$404,089	(\$20,080)	-4.7%
Expenditures/Uses							
Personnel & Employee Benefits	25,999	19,970	25,460	23,055	25,485	25	0.1%
Other Expenses	570,991	229,161	398,709	188,646	378,604	(20,105)	-5.0%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$596,990	\$249,131	\$424,169	\$211,700	\$404,089	(\$20,080)	-4.7%
Net Revenue/(Expenditures)	18,217	14,809	-	(1,830)	-	-	N/A
Change in Non-Cash Items	-	-	-	-	-	-	N/A
Net Increase/(Decrease) in Balance	\$18,217	\$14,809	-	(\$1,830)	-	-	N/A
Beginning Cash Balance January 1	17,708	35,925	50,734	50,734	48,904	(1,830)	-3.6%
Ending Cash Balance December 31	35,925	50,734	50,734	48,904	48,904	(1,830)	-3.6%
Outstanding Encumbrances	43,791	158,875	45,000	125,466	45,000	-	0.0%
Unencumbered Cash Balance December 31	(\$7,866)	(\$108,141)	\$5,734	(\$76,561)	\$3,904	(\$1,830)	-31.9%
Unencumbered Cash Balance as % of Total Expenditures/Uses	-1.3%	-43.4%	1.4%	-36.2%	1.0%		

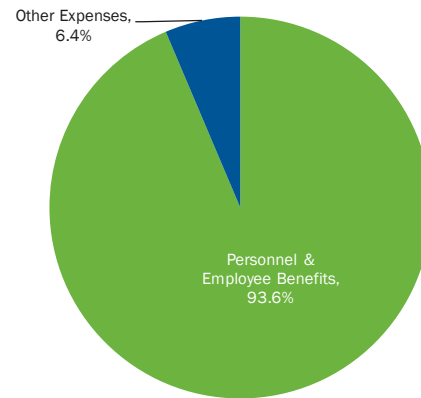
Land Reutilization

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 2018, 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 2018 for acquisition and demolition of blighted properties. For 2018, only salaries have been budgeted here for the Quick Strike Team, which is responsible for maintaining Land Bank properties.

2018 Adopted Expenditures

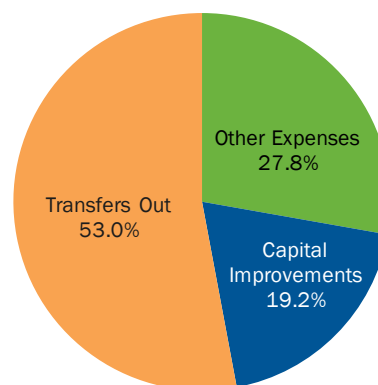


Fund 227	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted		
Revenues/Resources								
Taxes	-	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	85,000	500,000	-	-	(500,000)	-100.0%	
Charges for Services	-	-	-	-	-	-	-	N/A
Miscellaneous Revenue	3,310	418	-	-	10,000	10,000		N/A
Other Financing Sources	-	-	-	-	-	-	-	N/A
Transfers In	550,000	70,000	65,000	50,000	65,000	0	0.0%	
Total Revenues/Resources	\$553,310	\$155,418	\$565,000	\$50,000	\$75,000	(\$490,000)	-86.7%	
Expenditures/Uses								
Personnel & Employee Benefits	-	-	50,000	49,726	73,325	23,325	46.7%	
Other Expenses	630,051	192,254	515,000	3,058	5,000	(510,000)	-99.0%	
Capital Improvements	-	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$630,051	\$192,254	\$565,000	\$52,785	\$78,325	(\$486,675)	-86.1%	
Net Revenue/(Expenditures)	(76,741)	(36,836)	-	(2,785)	(3,325)	(3,325)	N/A	
Change in Non-Cash Items	-	-	-	-	-	-	-	N/A
Net Increase/(Decrease) in Balance	(\$76,741)	(\$36,836)	-	(\$2,785)	(\$3,325)	(\$3,325)	N/A	
Beginning Cash Balance January 1	139,565	62,824	25,988	25,988	23,204	(2,785)	-10.7%	
Ending Cash Balance December 31	62,824	25,988	25,988	23,204	19,879	(6,110)	-23.5%	
Outstanding Encumbrances	44,802	1,000	500	500	500	0	0.0%	
Unencumbered Cash Balance December 31	\$18,023	\$24,988	\$25,488	\$22,704	\$19,379	(\$6,110)	-24.0%	
Unencumbered Cash Balance as % of Total Expenditures/Uses	2.9%	13.0%	4.5%	43.0%	24.7%			

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.

2018 Adopted Expenditures



Budgetary Highlights

The 2018 budgeted revenues will decrease by \$220,485, which is down 10.31% below the 2017 Adopted Budget due to reduced departmental rent following a debt refinance on the building in 2017. Also budgeted in 2018, is the \$500,000 roof repair for the building. The fund has adequate reserves balance to supply the 2018 budget.

Fund 200	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	-	-	-	-	N/A
Charges for Services	2,120,265	2,135,778	2,137,685	2,160,472	1,917,200	(220,485)	-10.3%
Miscellaneous Revenue	-	-	-	-	-	-	N/A
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	-	N/A
Total Revenue/Resources	\$2,120,265	\$2,135,778	\$2,137,685	\$2,160,472	\$1,917,200	(\$220,485)	-10.3%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	561,911	715,428	829,000	780,371	721,000	(108,000)	-13.0%
Capital Improvements	7,850	20,909	200,000	-	500,000	300,000	150.0%
Debt Service	-	-	-	195	-	-	N/A
Transfers Out	1,269,515	1,442,100	1,482,100	1,542,507	1,374,133	(107,967)	-7.3%
Total Expenditures/Uses	\$1,839,276	\$2,178,437	\$2,511,100	\$2,323,073	\$2,595,133	\$84,033	3.3%
Net Revenue/(Expenditures)	280,989	(42,659)	(373,415)	(162,601)	(677,933)	(304,518)	81.5%
Change in Non-Cash Items	-	-	-	-	-	-	N/A
Net Increase/(Decrease) in Balance	\$280,989	(\$42,659)	(\$373,415)	(\$162,601)	(\$677,933)	(\$304,518)	81.5%
Beginning Cash Balance January 1	893,301	1,174,290	1,131,631	1,131,631	969,029	(162,601)	-14.4%
Ending Cash Balance December 31	1,174,290	1,131,631	758,216	969,029	291,096	(467,119)	-61.6%
Outstanding Encumbrances	89,807	61,375	185,000	185,000	80,000	(105,000)	-56.8%
Unencumbered Cash Balance December 31	\$1,084,483	\$1,070,256	\$573,216	\$784,029	\$211,096	(\$362,119)	-63.2%
Unencumbered Cash Balance as % of Total Expenditures/Uses	59.0%	49.1%	22.8%	33.7%	8.1%		

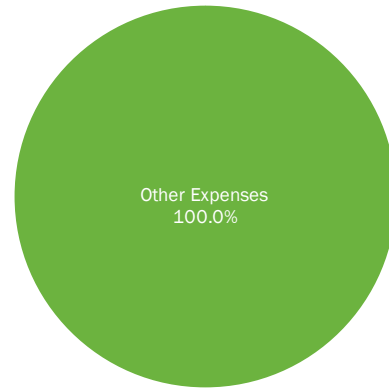
Police Levy

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 2018 Adopted Budget does not have any major changes from the 2017 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.

2018 Adopted Expenditures



Fund 249	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted		
Revenues/Resources								
Taxes	-	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	-	N/A
Intergovernmental Revenue	723,873	721,650	720,000	726,997	720,000	0	0.0%	
Charges for Services	-	-	-	-	-	-	-	N/A
Miscellaneous Revenue	-	-	-	-	-	-	-	N/A
Other Financing Sources	-	-	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	-	-	N/A
Total Revenue/Resources	\$723,873	\$721,650	\$720,000	\$726,997	\$720,000	\$0	0.0%	
Expenditures/Uses								
Personnel & Employee Benefits	-	-	-	-	-	-	-	N/A
Other Expenses	948,833	729,999	720,000	590,000	720,000	0	0.0%	
Capital Improvements	-	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$948,833	\$729,999	\$720,000	\$590,000	\$720,000	\$0	0.0%	
Net Revenue/(Expenditures)	(224,960)	(8,350)	-	136,997	-	-	-	N/A
Change in Non-Cash Items	-	-	-	-	-	-	-	N/A
Net Increase/(Decrease) in Balance	(\$224,960)	(\$8,350)	-	\$136,997	-	-	N/A	
Beginning Cash Balance January 1	235,198	10,238	1,889	1,889	138,885	136,997	7,253.8%	
Ending Cash Balance December 31	10,238	1,889	1,889	138,885	138,885	136,997	7,253.8%	
Outstanding Encumbrances	-	-	-	-	-	-	-	N/A
Unencumbered Cash Balance December 31	\$10,238	\$1,889	\$1,889	\$138,885	\$138,885	\$136,997	7,253.8%	
Unencumbered Cash Balance as % of Total Expenditures/Uses	1.1%	0.3%	0.3%	23.5%	19.3%			

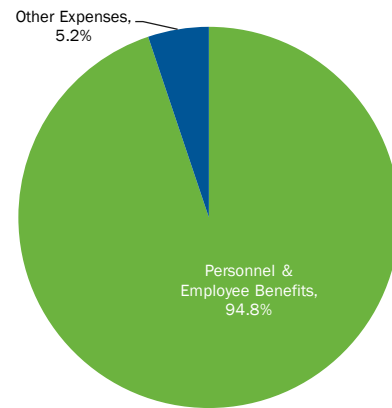
Probation Services

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 2018. The fee for drug testing has increased slightly, which enables the fund to be self-supporting.

2018 Adopted Expenditures

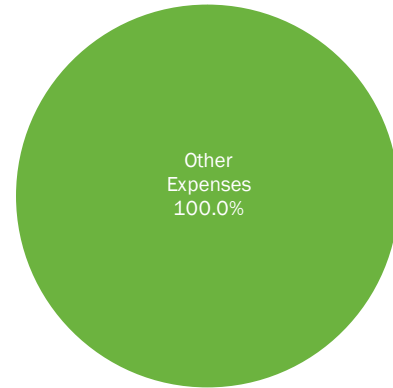


Fund 238	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	165,960	201,987	161,540	167,098	173,200	11,660	7.2%
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	-	-	-	-	N/A
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	-	-	-	-	-	-	N/A
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	80,000	50,000	-	-	-	-	N/A
Total Revenue/Resources	\$245,960	\$251,987	\$161,540	\$167,098	\$173,200	\$11,660	7.2%
Expenditures/Uses							
Personnel & Employee Benefits	233,760	239,823	248,070	229,638	235,098	(12,972)	-5.2%
Other Expenses	5,724	7,318	14,300	3,950	12,800	(1,500)	-10.5%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$239,484	\$247,141	\$262,370	\$233,589	\$247,898	(\$14,472)	-5.5%
Net Revenue/(Expenditures)	6,476	4,846	(100,830)	(66,490)	(74,698)	26,132	-25.9%
Change in Non-Cash Items	-	-	-	-	-	-	N/A
Net Increase/(Decrease) in Balance	\$6,476	\$4,846	(\$100,830)	(\$66,490)	(\$74,698)	\$26,132	-25.9%
Beginning Cash Balance January 1	149,070	155,546	160,392	160,392	93,901	(66,490)	-41.5%
Ending Cash Balance December 31	155,546	160,392	59,562	93,901	19,203	(40,358)	-67.8%
Outstanding Encumbrances	341	3,042	3,000	1,375	1,000	(2,000)	-66.7%
Unencumbered Cash Balance December 31	\$155,205	\$157,349	\$56,562	\$92,526	\$18,203	(\$38,358)	-67.8%
Unencumbered Cash Balance as % of Total Expenditures/Uses	64.8%	63.7%	21.6%	39.6%	7.3%		

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.

2018 Adopted Expenditures



Budgetary Highlights

The 2018 Adopted budgeted is projecting no changes to budgeted income tax revenue. All revenue will be reimbursed back to the General Fund.

Fund 210	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted	
Revenues/Resources							
Taxes	3,120,623	3,297,119	3,370,000	3,322,196	3,370,000	0	0.0%
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	-	-	-	-	N/A
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	-	-	-	-	-	-	N/A
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	-	N/A
Total Revenue/Resources	\$3,120,623	\$3,297,119	\$3,370,000	\$3,322,196	\$3,370,000	\$0	0.0%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	3,032,309	3,504,075	3,370,450	3,354,151	3,371,450	1,000	0.0%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$3,032,309	\$3,504,075	\$3,370,450	\$3,354,151	\$3,371,450	\$1,000	0.0%
Net Revenue/(Expenditures)	88,314	(206,956)	(450)	(31,955)	(1,450)	(1,000)	222.2%
Change in Non-Cash Items	-	-	-	-	-	-	N/A
Net Increase/(Decrease) in Balance	\$88,314	(\$206,956)	(\$450)	(\$31,955)	(\$1,450)	(\$1,000)	222.2%
Beginning Cash Balance January 1	269,925	358,239	151,283	151,283	119,328	(31,955)	-21.1%
Ending Cash Balance December 31	358,239	151,283	150,833	119,328	117,878	(32,955)	-21.8%
Outstanding Encumbrances	-	-	-	-	-	-	N/A
Unencumbered Cash Balance December 31	\$358,239	\$151,283	\$150,833	\$119,328	\$117,878	(\$32,955)	-21.8%
Unencumbered Cash Balance as % of Total Expenditures/Uses	11.8%	4.3%	4.5%	3.6%	3.5%		

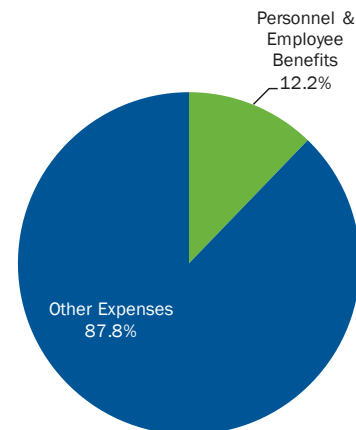
Refuse

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 2018 Adopted Budget is aiming to align Refuse expenditures with City Council's Strategic Plan. Safety and Cleanliness of Hamilton will be a large focus of the 2018 Adopted budget. The 2017 Refuse/Recycle Fee increase will generate a 2% increase in revenue for 2018. 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.

2018 Adopted Expenditures



Fund 280	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	-	-	-	-	N/A
Charges for Services	3,900,226	4,008,746	4,373,500	4,430,170	4,462,000	88,500	2.0%
Miscellaneous Revenue	32,358	3,549	-	831	-	-	N/A
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	-	N/A
Total Revenue/Resources	\$3,932,584	\$4,012,294	\$4,373,500	\$4,431,001	\$4,462,000	\$88,500	2.0%
Expenditures/Uses							
Personnel & Employee Benefits	581,065	586,945	615,784	454,015	547,727	(68,057)	-11.1%
Other Expenses	3,630,984	3,753,678	3,929,720	3,695,540	3,936,430	6,710	0.2%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$4,212,049	\$4,340,623	\$4,545,504	\$4,149,554	\$4,484,157	(\$61,347)	-1.3%
Net Revenue/(Expenditures)	(279,465)	(328,329)	(172,004)	281,447	(22,157)	149,847	-87.1%
Change in Non-Cash Items	(52,111)	(53,549)	-	-	-	-	N/A
Net Increase/(Decrease) in Balance	(\$331,577)	(\$381,878)	(\$172,004)	\$281,447	(\$22,157)	\$149,847	-87.1%
Beginning Cash Balance January 1	2,119,928	1,788,351	1,406,473	1,406,473	1,687,920	281,447	20.0%
Ending Cash Balance December 31	1,788,351	1,406,473	1,234,469	1,687,920	1,665,763	431,294	34.9%
Outstanding Encumbrances	27,401	11,590	35,500	60,000	35,500	0	0.0%
Unencumbered Cash Balance December 31	\$1,760,950	\$1,394,883	\$1,198,969	\$1,627,920	\$1,630,263	\$431,294	36.0%
Unencumbered Cash Balance as % of Total Expenditures/Uses	41.8%	32.1%	26.4%	39.2%	36.4%		

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).

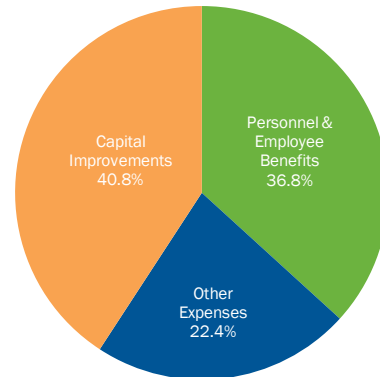
- ODOT State Route 4 Resurfacing, in partnership with ODOT & Fairfield – \$100,000
- FEMA Elevation Survey – \$60,000
- Main/Millville/Eaton Intersection Improvements – \$25,000

Budgetary Highlights

Revenues decreased in the 2018 Adopted Budget by more than \$6 million as a result of the two projects were postponed and was, therefore, not budgeted in 2018. In 2018, \$885,000 has been budgeted for the following:

- 2017 Concrete Repair and Resurfacing Program – \$300,000
- Main Street improvements – \$200,000
- Stormwater Master Plan – \$200,000

2018 Adopted Expenditures



Fund 279	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	-	-	-	-	N/A
Charges for Services	2,143,245	2,155,403	2,125,000	2,155,401	2,150,000	25,000	1.2%
Miscellaneous Revenue	8,978	13,260	11,000	19,739	20,000	9,000	81.8%
Other Financing Sources	-	1,577,174	6,200,000	1,373,689	-	(6,200,000)	-100.0%
Transfers In	3,230	6,905	-	7,984	-	-	N/A
Total RevenueS/Resources	\$2,155,452	\$3,752,742	\$8,336,000	\$3,556,814	\$2,170,000	(\$6,166,000)	-74.0%
Expenditures/Uses							
Personnel & Employee Benefits	893,050	734,718	860,559	841,356	797,421	(63,138)	-7.3%
Other Expenses	377,185	527,943	583,380	453,908	486,880	(96,500)	-16.5%
Capital Improvements	691,763	2,470,473	6,951,500	2,815,631	885,000	(6,066,500)	-87.3%
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$1,961,999	\$3,733,134	\$8,395,439	\$4,110,895	\$2,169,301	(\$6,226,138)	-74.2%
Net Revenue/(Expenditures)	193,454	19,608	(59,439)	(554,081)	699	60,138	101.2%
Change in Non-Cash Items	(16,609)	(11,991)	-	-	-	-	N/A
Net Increase/(Decrease) in Balance	\$176,845	\$7,617	(\$59,439)	(\$554,081)	\$699	\$60,138	-101.2%
Beginning Cash Balance January 1	1,721,877	1,898,722	1,906,339	1,906,339	1,352,257	(554,081)	-29.1%
Ending Cash Balance December 31	1,898,722	1,906,339	1,846,900	1,352,257	1,352,956	(493,943)	-26.7%
Outstanding Encumbrances	423,681	499,567	400,000	1,241,000	400,000	0	0.0%
Unencumbered Cash Balance December 31	\$1,475,041	\$1,406,772	\$1,446,900	\$111,257	\$952,956	(\$493,943)	-34.1%
Unencumbered Cash Balance as % of Total Expenditures/Uses	75.2%	37.7%	17.2%	2.7%	43.9%		

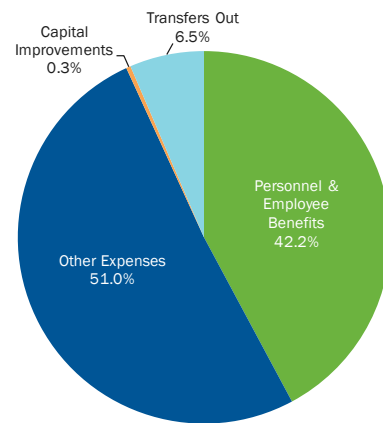
Street Maintenance

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 \$99,500, approximately 3.14%, due to a draw from the special motor vehicle license fees or Permissive Tax in 2016 and 2017. Expenditures decreased by \$97,715, approximately 3.06% due to the Permissive Tax draw in late 2017. Water-filled Barriers have been budgeted at \$12,000 in this fund to proactively add safety features for City events.

2018 Adopted Expenditures



Fund 281	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	383,054	390,349	370,000	389,854	370,000	0	0.0%
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	2,208,832	3,223,460	2,481,000	2,579,567	2,381,000	(100,000)	-4.0%
Charges for Services	110,616	2,671	-	3,293	-	-	N/A
Miscellaneous Revenue	39,508	41,116	313,000	195,337	313,500	500	0.2%
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	211,848	27,226	-	29,304	-	-	N/A
Total Revenue/Resources	\$2,953,858	\$3,684,821	\$3,164,000	\$3,197,356	\$3,064,500	(\$99,500)	-3.1%
Expenditures/Uses							
Personnel & Employee Benefits	1,334,791	1,321,575	1,311,896	1,318,384	1,304,681	(7,215)	-0.5%
Other Expenses	1,462,385	1,286,227	1,567,900	1,297,159	1,577,400	9,500	0.6%
Capital Improvements	25,151	-	12,000	10,857	12,000	0	0.0%
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	1,012,723	300,000	310,000	200,000	(100,000)	-33.3%
Total Expenditures/Uses	\$2,822,327	\$3,620,525	\$3,191,796	\$2,936,400	\$3,094,081	(\$97,715)	-3.1%
Net Revenue/(Expenditures)	131,531	64,296	(27,796)	260,956	(29,581)	(1,785)	6.4%
Change in Non-Cash Items	-	-	-	-	-	-	N/A
Net Increase/(Decrease) in Balance	\$131,531	\$64,296	(\$27,796)	\$260,956	(\$29,581)	(\$1,785)	6.4%
Beginning Cash Balance January 1	104,618	236,149	300,445	300,445	561,401	260,956	86.9%
Ending Cash Balance December 31	236,149	300,445	272,649	561,401	531,820	259,171	95.1%
Outstanding Encumbrances	48,037	42,450	75,000	120,000	75,000	0	0.0%
Unencumbered Cash Balance December 31	\$188,112	\$257,996	\$197,649	\$441,401	\$456,820	\$259,171	131.1%
Unencumbered Cash Balance as % of Total Expenditures/Uses	6.7%	7.1%	6.2%	15.0%	14.8%		

Other Funds

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

Special revenue funds with 2018 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 2018 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	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted	
Convention & Visitors Bureau Fund 283	82,922	99,383	95,000	94,956	95,000	0	0.0%
Dispute Resolution Process Fund 221	38,679	4,889	1,000	4,064	5,700	4,700	470.0%
Drug Law Enforcement Trust Fund 240	32,223	48,738	79,000	24,972	44,000	(35,000)	-44.3%
DUI Enforcement & Education Trust Fund 241	2,533	3,513	3,500	3,490	3,000	(500)	-14.3%
Firemen's Pension Fund 250	359,300	224,999	230,000	190,000	230,000	0	0.0%
Hamilton Municipal Court Capital Improvement Fund 212	110,116	69,938	84,425	68,605	103,220	18,795	22.3%
Hamilton Municipal Court Security Projects Fund 207	70,500	-	69,000	69,000	70,000	1,000	1.4%
Hamilton Municipal Court Special Projects Fund 208	22,625	18,225	29,250	24,325	29,250	0	0.0%
Immunization Action Plan Grant Fund 260	90,047	63,222	89,583	262,418	43,438	(46,145)	-51.5%
Indigent Drivers Alcohol Treatment Fund 242	11,936	-	50,000	11,480	11,480	(38,520)	-77.0%
Justice Assistance Grant Fund 225	32,966	39,413	29,334	29,334	28,195	(1,139)	-3.9%
Kathryn Weiland Trust Income Fund 261	60	390	280	-	510	230	82.1%
Law Enforcement Trust Fund 231	16,923	20,788	26,600	37,731	26,600	0	0.0%
Police Pension Fund 246	374,800	232,057	230,000	190,000	230,000	0	0.0%
Public Safety Special Projects Fund 235	77,566	40,454	78,460	37,656	61,000	(17,460)	-22.3%
Rounding Up Utility Account Fund 211	1,964	1,607	1,500	4,303	5,500	4,000	266.7%
Total Expenditures	\$1,325,160	\$867,615	\$1,096,932	\$1,052,335	\$986,893	(\$110,039)	-10.0%

Other Funds Continued

Special Revenue Funds Not Budgeted for 2018

Special revenue funds that are not appropriated in the 2018 Budget but did incur expenditures in 2015 and 2016, and/or have expenditure budgets for 2017 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	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted	
Emergency Medical Services Grant Fund 251	2,500	-	2,500	-	-	(2,500)	-100.0%
MITIE Aggregation/Verification Fund Fund 213	14,449	-	-	-	-	-	N/A
Safety Seat Belt Grant Fund 233	887	-	-	-	-	-	N/A
Street & Parks Beautification Fund 270	4,589	-	-	-	-	-	N/A
Total Expenditures	\$22,425	-	\$2,500	-	-	(\$2,500)	-100.0%

2018 Budget

Financial Summaries

Capital Projects Funds



Hamilton Highlight

Downtown Redevelopment

There are a number of new projects going on in Hamilton's downtown districts that are breathing life back into the city. In spring 2017, CMC Properties of Blue Ash broke ground on the Marcum Apartments project, a development that will add more than 100 luxury apartment units and four first-floor retail spaces downtown. This is the first major development in downtown Hamilton in decades, and will be located between the Courtyard by Marriott, RiversEdge Amphitheater, Municipal Brew Works, and the YMCA.

Marcum Park, which expands and completes RiversEdge Amphitheater, was completed in spring 2017 and is now a hub of outdoor activity in downtown Hamilton. Two new restaurants, Basil 1791 and Quarter Barrel, have recently opened on the east and west side of the river, respectively. Finally, renovations are nearly complete on the old Fifth Third building at the corner of Third and High Streets, which will add five floors of Class A commercial office space. Kirsch CPA Group has already announced plans to move into two floors of the building and expand their firm here in Hamilton.



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

There is a \$7,350 cash balance in this fund and no revenues or expenditures have been budgeted for 2018.

Fund 310	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted		
Revenues/Resources								
Taxes	-	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	-	N/A
Intergovernmental Revenue	561,343	124,000	-	-	-	-	-	N/A
Charges for Services	-	-	-	-	-	-	-	N/A
Miscellaneous Revenue	-	-	-	-	-	-	-	N/A
Other Financing Sources	-	-	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	-	-	N/A
Total Revenue/Resources	\$561,343	\$124,000	-	-	-	-	-	N/A
Expenditures/Uses								
Personnel & Employee Benefits	-	-	-	-	-	-	-	N/A
Other Expenses	622,553	116,650	-	-	-	-	-	N/A
Capital Improvements	-	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$622,553	\$116,650	-	-	-	-	-	N/A
Net Revenue/(Expenditures)	(61,210)	7,350	-	-	-	-	-	N/A
Change in Non-Cash Items	-	-	-	-	-	-	-	N/A
Net Increase/(Decrease) in Balance	(\$61,210)	\$7,350	-	-	-	-	-	N/A
Beginning Cash Balance January 1	61,210	-	7,350	7,350	7,350	7,350	0	0.0%
Ending Cash Balance December 31	-	7,350	7,350	7,350	7,350	7,350	0	0.0%
Outstanding Encumbrances	-	-	-	-	-	-	-	N/A
Unencumbered Cash Balance December 31	-	\$7,350	\$7,350	\$7,350	\$7,350	\$7,350	\$0	0.0%
Unencumbered Cash Balance as % of Total Expenditures/Uses	0.00%	6.30%	N/A	N/A	N/A	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.

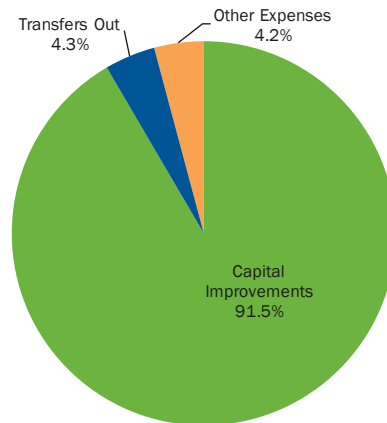
Budgetary Highlights

The 2018 Adopted Budget includes various revenue sources for Fund 311. The Fund is anticipating external funding: \$560,000 in ODNR Grant revenue, earmarked for Phase I of the Beltline Trail project; \$1.97 million in ODOT grant revenue; and \$100,000 ODSA grant revenue remaining for South Hamilton Crossing. Other funding sources are from Transfers In that total \$1.70 million. Of this amount, \$780,000 will be transferred in from the General Fund's 1/3 Kilowatt Hour Tax. The top capital projects budgeted and planned for 2018 with these funds include:

- Main/Millville/Eaton Intersection improvements, paid for with ODOT funds – \$1.97 million (90% ODOT portion)
- Main/Millville/Eaton Intersection improvements, City's share – \$300,000
- Beltline Trail (Phase I) – \$922,000 (Grant portion is \$560K)
- Main Street improvements – \$650,000
- 2017 Concrete Repair and Resurfacing Program – \$335,000

More about the projects budgeted for Fund 311 in 2018 can be found in the Capital Budget section of this document on page 54.

2018 Adopted Expenditures



Fund 311	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	1,064,336	2,162,118	1,270,000	1,744,779	2,682,694	1,412,694	111.2%
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	999,699	967,123	510,179	22,555	-	(510,179)	-100.0%
Other Financing Sources	-	1,000,000	2,000,000	1,000,000	900,000	(1,100,000)	-55.0%
Transfers In	4,261,832	2,958,678	1,438,860	1,432,368	1,702,045	263,185	18.3%
Total Revenue/Resources	\$6,325,866	\$7,087,919	\$5,219,039	\$4,199,702	\$5,284,739	\$65,700	1.3%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	144,378	211,936	220,810	220,699	220,819	9	0.0%
Capital Improvements	8,797,253	5,891,613	4,760,000	4,781,675	4,835,194	75,194	1.6%
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	215,472	238,250	237,450	252,726	225,235	(12,215)	-5.1%
Total Expenditures/Uses	\$9,157,103	\$6,341,799	\$5,218,260	\$5,255,100	\$5,281,248	\$62,988	1.2%
Net Revenue/(Expenditures)	(2,831,237)	746,120	779	(1,055,398)	3,491	2,712	348.1%
Change in Non-Cash Items	-	-	-	-	-	-	N/A
Net Increase/(Decrease) in Balance	(\$2,831,237)	\$746,120	\$779	(\$1,055,398)	\$3,491	\$2,712	348.1%
Beginning Cash Balance January 1	3,783,121	951,884	1,698,004	1,698,004	642,606	(1,055,398)	-62.2%
Ending Cash Balance December 31	951,884	1,698,004	1,698,783	642,606	646,097	(1,052,686)	-62.0%
Outstanding Encumbrances	897,352	1,533,655	1,300,000	520,000	500,000	(800,000)	-61.5%
Unencumbered Cash Balance December 31	\$54,532	\$164,349	\$398,783	\$122,606	\$146,097	(\$252,686)	-63.4%
Unencumbered Cash Balance as % of Total Expenditures/Uses	0.60%	2.59%	7.64%	2.33%	2.77%		

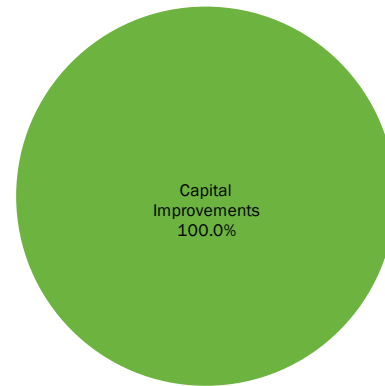
Issue II Project

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 2018, the adopted budget is anticipated to be \$1 million for the Annual Concrete Repair and Resurfacing Program. The final award will be confirmed in early 2018.

2018 Adopted Expenditures



Fund 307	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	291,757	666,749	2,000,000	1,216,934	1,000,000	(1,000,000)	-50.0%
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	-	-	-	-	-	-	N/A
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	-	N/A
Total Revenue/Resources	\$291,757	\$666,749	\$2,000,000	\$1,216,934	\$1,000,000	(\$1,000,000)	-50.0%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	-	-	-	-	-	-	N/A
Capital Improvements	291,757	666,749	2,000,000	1,216,934	1,000,000	(1,000,000)	-50.0%
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$291,757	\$666,749	\$2,000,000	\$1,216,934	\$1,000,000	(\$1,000,000)	-50.0%
Net Revenue/(Expenditures)	-	-	-	-	-	-	N/A
Change in Non-Cash Items	-	-	-	-	-	-	N/A
Net Increase/(Decrease) in Balance	-	-	-	-	-	-	N/A
Beginning Cash Balance January 1	-	-	-	-	-	-	N/A
Ending Cash Balance December 31	-	-	-	-	-	-	N/A
Outstanding Encumbrances	-	-	-	-	-	-	N/A
Unencumbered Cash Balance December 31	-	-	-	-	-	-	N/A
Unencumbered Cash Balance as % of Total Expenditures/Uses	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 2018 Budget as the McDulin Garage Restoration project was completed in 2017.

Fund 551	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted		
Revenues/Resources								
Taxes	-	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	-	-	-	-	-	N/A
Charges for Services	-	-	-	-	-	-	-	N/A
Miscellaneous Revenue	-	-	-	-	-	-	-	N/A
Other Financing Sources	-	-	-	-	-	-	-	N/A
Transfers In	-	1,620,000	-	-	-	-	-	N/A
Total Revenue/Resources	-	\$1,620,000	-	-	-	-	-	N/A
Expenditures/Uses								
Personnel & Employee Benefits	-	-	-	-	-	-	-	N/A
Other Expenses	-	-	-	-	-	-	-	N/A
Capital Improvements	-	1,076,704	-	510,313	-	-	-	N/A
Debt Service	-	-	-	-	-	-	-	N/A
Transfers Out	29,450	-	-	32,983	-	-	-	N/A
Total Expenditures/Uses	\$29,450	\$1,076,704	-	\$543,296	-	-	-	N/A
Net Revenue/(Expenditures)	(29,450)	543,296	-	(543,296)	-	-	-	N/A
Change in Non-Cash Items	-	-	-	-	-	-	-	N/A
Net Increase/(Decrease) in Balance	(\$29,450)	\$543,296	-	(\$543,296)	-	-	-	N/A
Beginning Cash Balance January 1	29,450	-	543,296	543,296	-	(543,296)	(543,296)	-100.0%
Ending Cash Balance December 31	-	543,296	543,296	-	-	(543,296)	(543,296)	-100.0%
Outstanding Encumbrances	-	339,445	-	-	-	-	-	N/A
Unencumbered Cash Balance December 31	-	\$203,851	\$543,296	-	-	(\$543,296)	(\$543,296)	-100.0%
Unencumbered Cash Balance as % of Total Expenditures/Uses	0.0%	18.9%	N/A	0.0%	N/A			

Special Assessments

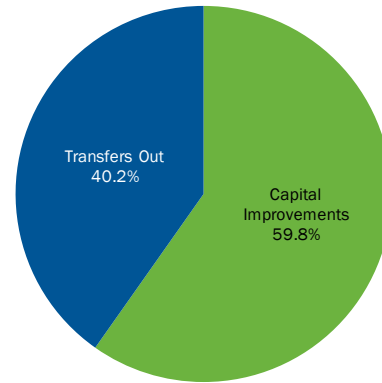
The Special Assessments Fund is used to support the construction of concrete curbs, sidewalks, gutters, and drive approaches on properties which adjoin streets resurfaced as part of the Annual Concrete Repair and Resurfacing Program.

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

The City will issue an internal note with Fund 640 in the amount of \$500,000 to fund contributions toward the Annual Concrete Repair and Resurfacing Program.

2018 Adopted Expenditures



Fund 301	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	-	-	-	-	N/A
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	-	-	-	-	-	-	N/A
Other Financing Sources	457,761	452,534	1,036,848	1,363,651	505,000	(531,848)	-51.3%
Transfers In	-	551,848	-	-	500,000	500,000	N/A
Total Revenue/Resources	\$457,761	\$1,004,382	\$1,036,848	\$1,363,651	\$1,005,000	(\$31,848)	-3.1%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	-	-	-	-	-	-	N/A
Capital Improvements	208,754	499,837	300,000	723,844	600,000	300,000	100.0%
Debt Service	-	-	-	10,092	-	-	N/A
Transfers Out	492,061	274,814	742,001	754,899	403,768	(338,233)	-45.6%
Total Expenditures/Uses	\$700,815	\$774,651	\$1,042,001	\$1,488,835	\$1,003,768	(\$38,233)	-3.7%
Net Revenue/(Expenditures)	(243,054)	229,731	(5,153)	(125,184)	1,232	6,385	-123.9%
Change in Non-Cash Items	-	-	-	-	-	-	N/A
Net Increase/(Decrease) in Balance	(\$243,054)	\$229,731	(\$5,153)	(\$125,184)	\$1,232	\$6,385	-123.9%
Beginning Cash Balance January 1	603,192	360,138	589,869	589,869	464,684	(125,184)	-21.2%
Ending Cash Balance December 31	360,138	589,869	584,716	464,684	465,916	(118,799)	-20.3%
Outstanding Encumbrances	360,000	420,650	145,000	315,000	145,000	0	0.0%
Unencumbered Cash Balance December 31	\$138	\$169,219	\$439,716	\$149,684	\$320,916	(\$118,799)	-27.0%
Unencumbered Cash Balance as % of Total Expenditures/Uses	0.02%	21.84%	42.20%	10.05%	31.97%		

TIF and RID Funds

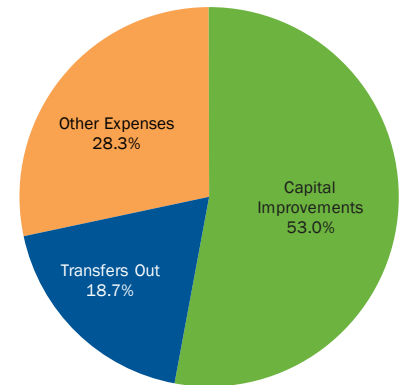
The Tax Increment Financing (TIF)/Residential Incentive District (RID) Funds are used to account for revenues and expenditures related to the TIF/RID districts. Transactions support improvements that directly benefit subject properties as defined in City ordinances and project agreements.

The two new TIF funds will continue to see activity in 2018 as the Champion Mill Sports Complex will see continued prep work for the future site of the complex, and the Mixed Use Development SODA Fund (Marcum TIF) will complete construction in 2018.

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 2018 match the estimated updated numbers for 2017. The 2015 Actual column includes a prior year catch-up on the Neturen Manufacturing TIF.

2018 Adopted Expenditures



Funds Breakdown	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted	
Lowes MITIE TCSD Fund	116,665	105,501	104,000	102,324	104,000	0	0.0%
Walmart MITIE HCSD Fund	219,924	187,282	187,000	187,155	188,000	1,000	0.5%
Matandy Steel MPITIE Fund	47,138	68,237	51,000	50,141	51,000	0	0.0%
Robinson Schwenn MPITIE Fund	3,802	4,128	4,600	4,535	4,600	0	0.0%
RIDS-MPITIE Citywide District	420,003	397,859	400,000	412,024	400,500	500	0.1%
RIDS-MPITIE North District	26,461	20,732	17,400	21,438	21,500	4,100	23.6%
RIDS-MPITIE South District	40,206	37,183	36,400	36,440	36,500	100	0.3%
Quality Publishing MPITIE Fund	16,244	15,904	10,700	10,680	10,700	0	0.0%
Shoppes at Hamilton MPITIE Fund	117,267	142,867	143,000	143,930	144,000	1,000	0.7%
Historic Developers MPITIE Fund	25,067	32,138	28,300	28,366	28,500	200	0.7%
Tippman Properties MPITIE Fund	149	2,677	2,700	3,822	3,900	1,200	44.4%
Neturen Manufacturing TIF Fund	467,726	60,865	60,900	61,333	61,400	500	0.8%
Champion Mill Sports Complex Fund	-	457,364	2,800,000	1,906,551	1,300,000	(1,500,000)	-53.6%
Mixed Use Development SODA Fund	-	12,147	2,000,000	887,315	100,000	(1,900,000)	-95.0%
Total Expenditures	\$1,500,652	\$1,544,886	\$5,846,000	\$3,856,053	\$2,454,600	(\$3,391,400)	-58.0%

TIF and RID Funds Continued

Funds Summary	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted	
Revenues/Resources							
Taxes	1,441,008	1,039,138	1,046,000	1,062,191	1,059,100	13,100	1.3%
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	-	-	-	-	N/A
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	-	-	-	1,000	-	-	N/A
Other Financing Sources	-	1,000,000	3,800,000	3,500,000	1,300,000	(2,500,000)	-65.8%
Transfers In	-	100,000	-	-	100,000	100,000	N/A
Total Revenue/Resources	\$1,441,008	\$2,139,138	\$4,846,000	\$4,563,191	\$2,459,100	(\$2,386,900)	-49.3%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	865,187	694,744	4,107,140	1,331,530	694,555	(3,412,585)	-83.1%
Capital Improvements	-	457,364	1,400,000	2,160,949	1,300,000	(100,000)	-7.1%
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	635,466	392,778	338,860	363,575	460,045	121,185	35.8%
Total Expenditures/Uses	\$1,500,653	\$1,544,886	\$5,846,000	\$3,856,053	\$2,454,600	(\$3,391,400)	-58.0%
Net Revenue/(Expenditures)	(59,646)	594,252	(1,000,000)	707,138	4,500	1,004,500	-100.5%
Change in Non-Cash Items	-	-	-	-	-	-	N/A
Net Increase/(Decrease) in Balance	(\$59,646)	\$594,252	(\$1,000,000)	\$707,138	\$4,500	\$1,004,500	100.5%
Beginning Cash Balance January 1	97,141	37,495	631,747	631,747	1,338,884	707,138	111.9%
Ending Cash Balance December 31	37,495	631,747	(368,253)	1,338,884	1,343,384	1,711,638	-464.8%
Outstanding Encumbrances	-	87,853	-	1,075,037	-	-	N/A
Unencumbered Cash Balance December 31	\$37,495	\$543,894	(\$368,253)	\$263,847	\$1,343,384	\$1,711,638	464.8%
Unencumbered Cash Balance as % of Total Expenditures/Uses	2.5%	35.2%	-6.30%	6.84%	54.73%		

2018 Budget

Financial Summaries

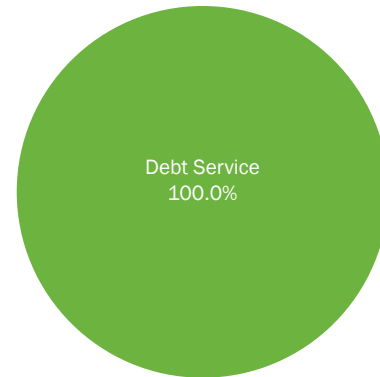
Debt Service Fund



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.

2018 Adopted Expenditures



Budgetary Highlights

The 12% decrease in revenue for the 2018 Adopted Budget is due to debt retirement occurring in 2017. As a result, fewer funds will be transferred into the Debt Service or Sinking Fund.

Fund 775	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	-	-	-	-	N/A
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	836	-	-	-	-	-	N/A
Other Financing Sources	-	-	-	32,691,417	-	-	N/A
Transfers In	3,665,165	4,507,216	4,354,355	4,216,573	3,831,874	(522,481)	-12.0%
Total Revenue/Resources	\$3,666,002	\$4,507,216	\$4,354,355	\$36,907,989	\$3,831,874	(\$522,481)	-12.0%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	-	-	-	-	-	-	N/A
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	3,971,454	4,507,216	4,354,355	36,902,734	3,831,874	(522,481)	-12.0%
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$3,971,454	\$4,507,216	\$4,354,355	\$36,902,734	\$3,831,874	(\$522,481)	-12.0%
Net Revenue/(Expenditures)	(305,452)	-	-	5,256	-	-	N/A
Change in Non-Cash Items	-	-	-	-	-	-	N/A
Net Increase/(Decrease) in Balance	(\$305,452)	-	-	\$5,256	-	-	N/A
Beginning Cash Balance January 1	305,452	-	-	-	5,256	5,256	N/A
Ending Cash Balance December 31	-	-	-	5,256	5,256	5,256	N/A
Outstanding Encumbrances	-	-	-	-	-	-	N/A
Unencumbered Cash Balance December 31	-	-	-	\$5,256	\$5,256	\$5,256	N/A
Unencumbered Cash Balance as % of Total Expenditures/Uses	0.0%	0.0%	0.0%	0.0%	0.1%		

2018 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



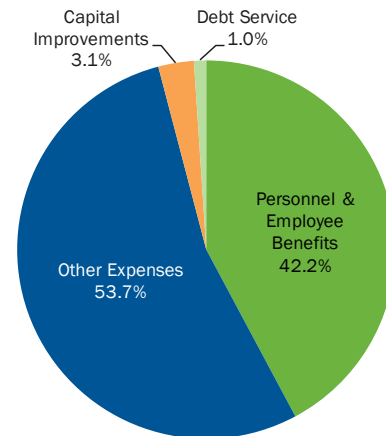
Golf Fund

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 2018 are budgeted 8% lower than the 2017 Adopted Budget. Actual 2017 revenues were approximately \$200K above 2016 actual. Most of the decrease in transfers in for the adopted budget is due to the retirement of debt service from a 2013 internal note. The internal note proceeds were used for necessary equipment purchases. New debt service (approximately \$12,700 per year) issued in 2017 is for funding CIPs throughout 2018. These capital expenditures include acquiring a dump truck and a pole barn.

2018 Adopted Expenditures



Fund 560	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	-	-	-	-	N/A
Charges for Services	1,130,973	1,051,014	1,190,988	1,084,829	1,167,350	(23,638)	-2.0%
Miscellaneous Revenue	7,209	9,875	4,740	12,911	5,990	1,250	26.4%
Other Financing Sources	-	-	-	177,888	-	-	N/A
Transfers In	119,333	98,436	96,054	97,270	12,667	(83,387)	-86.8%
Total Revenue/Resources	\$1,257,515	\$1,159,325	\$1,291,782	\$1,372,899	\$1,186,007	(\$105,775)	-8.2%
Expenditures/Uses							
Personnel & Employee Benefits	479,043	468,716	527,753	503,155	513,021	(14,732)	-2.8%
Other Expenses	596,301	609,215	660,100	581,735	653,360	(6,740)	-1.0%
Capital Improvements	-	17,250	-	113,921	37,000	37,000	N/A
Debt Service	118,456	96,958	96,054	104,021	12,667	(83,387)	-86.8%
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$1,193,800	\$1,192,139	\$1,283,907	\$1,302,833	\$1,216,048	(\$67,859)	-5.3%
Net Revenue/(Expenditures)	63,715	(32,814)	7,875	70,065	(30,041)	(37,916)	481.5%
Change in Non-Cash Items	-	-	-	-	-	-	N/A
Net Increase/(Decrease) in Balance	\$63,715	(\$32,814)	\$7,875	\$70,065	(\$30,041)	(\$37,916)	481.5%
Beginning Cash Balance January 1	259,538	323,254	290,439	290,439	360,505	70,065	24.1%
Ending Cash Balance December 31	323,254	290,439	298,314	360,505	330,464	32,149	10.8%
Outstanding Encumbrances	56,317	23,946	75,000	81,950	75,000	-	N/A
Unencumbered Cash Balance December 31	\$266,937	\$266,493	\$223,314	\$278,555	\$255,464	\$32,149	14.4%
Unencumbered Cash Balance as % of Total Expenditures/Uses	22.4%	22.4%	17.4%	21.4%	21.0%		

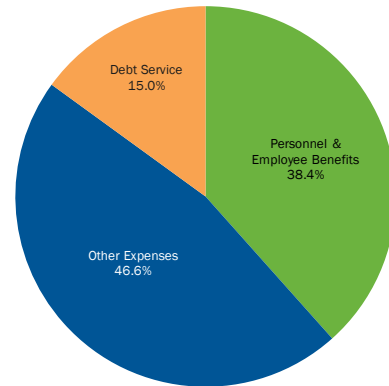
Parking Fund

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

Budgetary Highlights

Revenues for 2018 are budgeted 5% higher than budgeted revenues for 2017. Revenue drivers in 2017 were leased spaces by StarTek and increased meter collection. The City will expand parking in 2018 for development purposes. The retirement of an employee in 2017 will allow the City to revisit the parking enforcement structure. The fund is unable to fully support its operations as Fund 215 will transfer in approximately \$55,000 for debt service.

2018 Adopted Expenditures

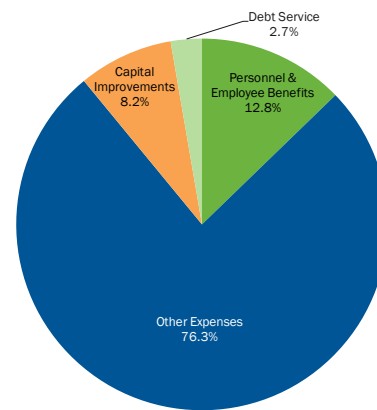


Fund 550	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	-	-	-	-	N/A
Charges for Services	255,502	320,414	294,000	285,476	309,000	15,000	5.1%
Miscellaneous Revenue	6,893	15,382	6,600	13,962	12,000	5,400	81.8%
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	183,018	52,970	56,344	90,298	55,207	(1,137)	-2.0%
Total Revenue/Resources	\$445,413	\$388,766	\$356,944	\$389,736	\$376,207	\$19,263	5.4%
Expenditures/Uses							
Personnel & Employee Benefits	132,438	134,509	135,011	136,872	141,289	6,278	4.6%
Other Expenses	183,580	141,243	183,405	153,688	171,421	(11,984)	-6.5%
Capital Improvements	140,912	14,409	31,000	30	-	(31,000)	-100.0%
Debt Service	53,069	52,244	56,344	56,344	55,207	(1,137)	-2.0%
Transfers Out	-	120,000	-	-	-	-	N/A
Total Expenditures/Uses	\$509,999	\$462,405	\$405,760	\$346,934	\$367,917	(\$37,843)	-9.3%
Net Revenue/(Expenditures)	(64,586)	(73,639)	(48,816)	42,801	8,290	57,106	-117.0%
Change in Non-Cash Items	(500)	(50)	-	-	-	-	N/A
Net Increase/(Decrease) in Balance	(\$65,086)	(\$73,689)	(\$48,816)	\$42,801	\$8,290	\$57,106	-117.0%
Beginning Cash Balance January 1	223,237	158,152	84,463	84,463	127,264	42,801	50.7%
Ending Cash Balance December 31	158,152	84,463	35,647	127,264	135,554	99,907	280.3%
Outstanding Encumbrances	35,178	4,492	5,000	37,500	5,000	-	N/A
Unencumbered Cash Balance December 31	\$122,974	\$79,971	\$30,647	\$89,764	\$130,554	\$99,907	326.0%
Unencumbered Cash Balance as % of Total Expenditures/Uses	24.1%	17.3%	7.6%	25.9%	35.5%		

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.

2018 Adopted Expenditures



Funds Summary	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted	
Revenues/Resources							
Taxes	2,369,881	2,403,875	2,412,000	2,313,888	2,516,000	104,000	4.3%
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	310,719	310,000	310,875	310,000	-	0.0%
Charges for Services	64,841,308	66,292,288	74,386,943	70,603,131	76,634,868	2,247,925	3.0%
Miscellaneous Revenue	237,909	139,395,289	709,000	1,288,201	983,200	274,200	38.7%
Other Financing Sources	103,695,000	-	-	13,858,871	-	-	N/A
Transfers In	14,154	28,341	-	26,275	-	-	N/A
Total Revenue/Resources	\$171,158,253	\$208,430,512	\$77,817,943	\$88,401,240	\$80,444,068	\$2,626,125	3.4%
Expenditures/Uses							
Personnel & Employee Benefits	9,903,036	9,428,002	11,083,943	10,808,890	11,699,797	615,854	5.6%
Other Expenses	39,570,550	58,724,872	76,130,500	67,973,520	69,938,786	(6,191,714)	-8.1%
Capital Improvements	6,836,514	6,764,122	9,274,622	8,631,430	7,567,286	(1,707,336)	-18.4%
Debt Service	118,701,260	106,481,421	2,482,759	16,341,630	2,482,000	(759)	0.0%
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$175,011,360	\$181,398,418	\$98,971,824	\$103,755,469	\$91,687,869	(\$7,283,955)	-7.4%
Net Revenue/(Expenditures)	(3,853,107)	27,032,094	(21,153,881)	(15,354,228)	(11,243,801)	9,910,080	-46.8%
Change in Non-Cash Items	3,198,301	(234,367)	408,232	(391,421)	-	(408,232)	-100.0%
Net Increase/(Decrease) in Balance	(\$654,806)	\$26,797,727	(\$20,745,649)	(\$15,745,649)	(\$11,243,801)	\$9,501,848	-45.8%
Beginning Cash Balance January 1	19,602,728	18,947,922	45,745,649	45,745,649	30,000,000	(15,745,649)	-34.4%
Ending Cash Balance December 31	18,947,922	45,745,649	25,000,000	30,000,000	18,756,199	(6,243,801)	-25.0%
Outstanding Encumbrances	3,674,495	4,521,615	4,000,000	4,200,000	4,000,000	-	0.0%
Unencumbered Cash Balance December 31	\$15,273,427	\$41,224,034	\$21,000,000	\$25,800,000	\$14,756,199	(\$6,243,801)	-29.7%
Unencumbered Cash Balance as % of Total Expenditures/Uses	8.7%	22.7%	21.2%	24.9%	16.1%		

Budgetary Highlights

Revenues projected in the 2018 Budget for the Electric Utility Funds are estimated to increase 3.4% overall. The largest driver in this increase is a 3.0% projected increase 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 a little less than 1.0% overall due to adjustments in the Power Cost Adjustment (PCA) to reflect increases in power supply costs to the City and a small increase in sales to customer revenue to project average summer and winter sales. 2017 is year 4 of 4 in the current rate plan and a cost of service study is planned for 2019 to make sure the City's electric rates accurately reflect the cost of providing service to our customers. AMP will also reimburse the City in the amount of \$6.38 million in 2018 or \$1.68 million higher than the amount included in the 2017 Adopted Budget. The primary reason for the increase in 2018 is the method capital expenditures are accounted for at the Greenup Hydroelectric Plant. In 2017 the City's net 51.4% net share of capital improvements at Greenup were 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.

2018 Adopted expenditures in the Electric Utility Funds are expected to decrease 7.4% or \$7.28 million compared to the 2017 Adopted Budget. The main drivers in the overall decrease are in the other expenditure and capital improvement classifications. Other expenditures are expected to be 8.1% or \$6.19 million lower in 2018 partially due to the expected decrease in the monthly power supply bill costs of approximately \$2.50 million. The City's share of the debt service on AMP - OMEGA (Ohio Municipal Energy

Generation Association) JV2 project was retired in 2017 and will not be owed in 2018 (\$1.22 million annually). The City also budgeted for \$2.45 million in draws on the Bond Anticipation Note with the City's General Fund in 2018 compared to \$5.80 million in 2017. \$11.23 million has been draw through 12/31/2017 and General Obligation bonds will be issued in 2018 to provide permanent financing and reimburse the City's Electric Utility. Capital improvements in 2018 are anticipated to be 18.4% or \$1.71 million lower than the 2017 Adopted Budget amount due to projects budgeted in 2017 that have been completed or will be completed in 2018 such as Foundation Field Lighting, South Hamilton Crossing, and the Marcum Apartment/Dayton Street streetscape.

Capital Improvement projects in the 2018 Adopted Budget include:

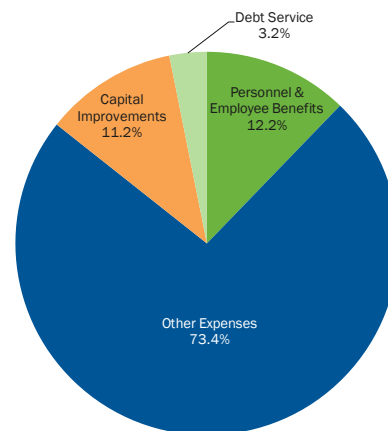
- Production Improvements
 - Engineering for the Peaking Plant
 - Horseshoe Dam repair
- Greenup Hydroelectric Plant Improvements
 - Downstream gates upgrade
 - Generator Brakes upgrade
 - Security system upgrade
 - Replacement of the Trash Rake
- Distribution Improvements
 - Hanover Street building Improvements (roof repair)
 - LED light conversions
 - Main Street lighting improvements
 - Pole replacements/painting
 - South Hamilton Crossing
 - Meter replacements
 - Distribution transformer replacements
 - Main/Millville/Eaton Road intersection upgrades

Funds Breakdown	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted	
Utility Fund	151,313,354	163,796,373	79,677,350	85,678,440	77,180,213	(2,497,137)	-3.1%
Construction Fund	2,197,420	418,339	-	20,000	-	-	N/A
Meldahl Hydro Fund	1,921,369	1,908,499	1,578,343	2,131,176	1,933,120	354,777	22.5%
Capital Improvement Fund	4,587,058	6,253,587	9,433,372	8,761,200	7,642,536	(1,790,836)	-19.0%
Rate Stabilization Fund	-	-	-	-	-	-	N/A
System Reserve Fund	-	6,551,037	5,800,000	4,681,895	2,450,000	(3,350,000)	-57.8%
Bond Service Fund	14,992,160	2,470,584	2,482,759	2,482,759	2,482,000	(759)	0.0%
Total Expenditures	\$175,011,360	\$181,398,418	\$98,971,824	\$103,755,469	\$91,687,869	(\$7,283,955)	-7.4%

Gas Utility Funds

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 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.

2018 Adopted Expenditures



Funds Summary	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	-	-	-	-	N/A
Charges for Services	23,119,434	18,663,907	27,850,500	18,038,969	18,329,389	(9,521,111)	-34.2%
Miscellaneous Revenue	46,778	81,906	53,500	95,872	69,293	15,793	29.5%
Other Financing Sources	-	-	1,534,000	5,840,000	1,000,000	(534,000)	-34.8%
Transfers In	4,978	9,128	-	12,659	-	-	N/A
Total Revenue/Resources	\$23,171,190	\$18,754,942	\$29,438,000	\$23,987,501	\$19,398,682	(\$10,039,318)	-34.1%
Expenditures/Uses							
Personnel & Employee Benefits	1,762,344	2,009,656	2,424,150	2,097,024	2,536,333	112,183	4.6%
Other Expenses	18,705,131	15,228,717	23,616,200	15,298,474	15,228,371	(8,387,829)	-35.5%
Capital Improvements	1,044,190	1,282,732	2,923,416	1,728,881	2,322,500	(600,916)	-20.6%
Debt Service	1,670,375	432,925	436,050	4,805,346	653,671	217,621	49.9%
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$23,182,040	\$18,954,030	\$29,399,816	\$23,929,724	\$20,740,875	(\$8,658,941)	-29.5%
Net Revenue/(Expenditures)	(10,850)	(199,089)	38,184	57,776	(1,342,193)	(1,380,377)	-3,615.1%
Change in Non-Cash Items	908,449	(313,984)	(18,601)	561,807	42,193	60,794	-326.8%
Net Increase/(Decrease) in Balance	\$897,599	(\$513,073)	\$19,583	\$619,583	(\$1,300,000)	(\$1,319,583)	-6,738.4%
Beginning Cash Balance January 1	5,095,891	5,993,490	5,480,417	5,480,417	6,100,000	619,583	11.3%
Ending Cash Balance December 31	5,993,490	5,480,417	5,500,000	6,100,000	4,800,000	(700,000)	-12.7%
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 decrease in the 2018 Adopted Budget 34.1% compared to the 2017 Adopted Budget. The primary driver in the large decrease is a 34.2% or \$9.52 million projected decrease in sales to customers revenue. This change will better reflect actual gas rates charged in 2018 based on the costs the City will pay for the natural gas it purchases and distributes to its customers. The City will enter into a new gas supply contract in 2018 which will fix the price of the gas for five years eliminating the impact higher natural gas prices during the colder months. This will lead to a decrease in the gas cost recovery rate due to the lower supply expense. Sales to customers for usage have also declined in recent years due to the loss of industry, residential efficiency, mild winters, and reduced usage at the City's Third Street Power Plant. A 5% base rate increase was proposed for 2018 and 2019 and a cost of service study will occur in 2018 so the Natural Gas Utility can 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 decrease over 29.5% or \$8.66 million in the 2018 Adopted Budget compared to the 2017 Adopted Budget for the Gas Utility Funds. The biggest reason for the expected decrease is that other expenditures are projected to decrease about 35.5% or \$8.39 million in 2018 due to the lower price and lower amount of natural gas the City is expecting to pay and sell in 2018 per the new five year gas supply contract. This will lead to a decrease in

the gas cost recovery rate due to the lower supply expense as mentioned above. Sales to customers have also declined in recent years due to the loss of industry, residential efficiency, mild winters, and reduced usage at the City's Third Street Power Plant. Debt service will increase 49.9% or \$218,000 in 2018 due to the re-financing that occurred in the summer of 2017 for the natural Gas Utility. The 2009 Series Gas Revenue Bonds were refunded and \$1.96 million of new money was borrowed in order to fund necessary capital improvements for the Natural Gas Utility. The annual debt service increased approximately \$218,000, but the term on the Series 2017 Various Purpose Gas Revenue Refunding & Improvement Bonds will have a mature in 2027 instead of 2029 with the 2009 Series. The net present value savings on this transaction are expected to be approximately \$250,000.

Capital improvement projects in the 2018 Adopted Budget include:

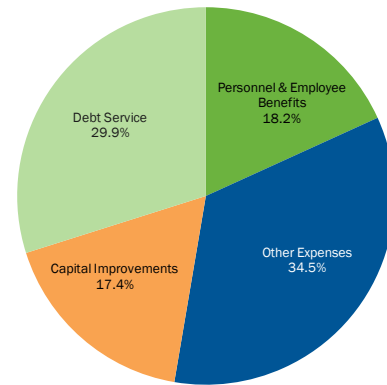
- Distribution Improvements
 - Gilmore Road main extension/re-location
 - Gas main replacements
 - Meter and valve replacements
 - Supervisory Control and Data Acquisition system improvements
 - Main/Millville/Eaton Road intersection main replacement

Funds Breakdown	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted	
Utility Fund	20,467,476	17,145,822	25,881,600	21,867,002	17,689,454	(8,192,146)	-31.7%
Construction Fund	-	-	1,534,000	843,150	1,900,000	366,000	23.9%
Capital Improvement Fund	1,044,190	1,375,283	1,548,166	1,035,500	497,750	(1,050,416)	-67.8%
Rate Stabilization Fund	-	-	-	-	-	-	N/A
System Reserve Fund	-	-	-	-	-	-	N/A
Bond Service Fund	1,670,375	432,925	436,050	184,071	653,671	217,621	49.9%
Total Expenditures	\$23,182,041	\$18,954,030	\$29,399,816	\$23,929,724	\$20,740,875	(\$8,658,941)	-29.5%

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.

2018 Adopted Expenditures



Funds Summary	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	240,014	240,000	240,141	240,000	0	0.0%
Charges for Services	12,098,470	12,276,705	12,727,000	12,365,836	13,100,000	373,000	2.9%
Miscellaneous Revenue	201,093	188,885	186,150	213,105	196,000	9,850	5.3%
Other Financing Sources	-	14,245,376	1,436,000	25,940,020	-	(1,436,000)	-100.0%
Transfers In	7,738	10,912	-	12,303	-	-	N/A
Total Revenue/Resources	\$12,307,301	\$26,961,891	\$14,589,150	\$38,771,405	\$13,536,000	(\$1,053,150)	-7.2%
Expenditures/Uses							
Personnel & Employee Benefits	2,246,740	2,112,184	2,499,131	2,325,285	2,573,353	74,222	3.0%
Other Expenses	4,339,038	4,803,654	5,088,057	5,172,969	4,873,500	(214,557)	-4.2%
Capital Improvements	9,711,981	10,167,202	3,365,500	2,450,655	2,466,187	(899,313)	-26.7%
Debt Service	4,649,944	15,935,281	4,162,700	31,711,115	4,224,000	61,300	1.5%
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$20,947,703	\$33,018,320	\$15,115,388	\$41,660,024	\$14,137,040	(\$978,348)	-6.5%
Net Revenue/(Expenditures)	(8,640,402)	(6,056,429)	(526,238)	(2,888,619)	(601,040)	(74,802)	14.2%
Change in Non-Cash Items	(97,815)	21,550	(35,015)	2,077,365	-	35,015	-100.0%
Net Increase/(Decrease) in Balance	(\$8,738,216)	(\$6,034,879)	(\$561,253)	(\$811,253)	(\$601,040)	(\$39,787)	7.1%
Beginning Cash Balance January 1	30,734,349	21,996,132	15,961,253	15,961,253	15,150,000	(811,253)	-5.1%
Ending Cash Balance December 31	21,996,132	15,961,253	15,400,000	15,150,000	14,548,960	(851,040)	-5.5%
Outstanding Encumbrances	11,976,420	1,958,477	2,250,000	700,000	2,000,000	(250,000)	-11.1%
Unencumbered Cash Balance December 31	\$10,019,712	\$14,002,776	\$13,150,000	\$14,450,000	\$12,548,960	(\$601,040)	-4.6%
Unencumbered Cash Balance as % of Total Expenditures/Uses	47.8%	42.4%	87.0%	34.7%	88.8%		

Budgetary Highlights

Revenues are projected to decline 7.2% or \$1.05 million in the Wastewater Utility Funds in the 2018 Adopted Budget. The biggest change from the 2017 Adopted Budget is other financing source revenue as no financings are anticipated in the Wastewater Utility Funds in 2018. \$1.44 million was budgeted in 2017 and there is an adequate fund balance currently in the Wastewater Funds to cash finance the capital improvements planned in 2018. Sales to customers will increase 3% or \$1.00/month for the average residential customer in 2018. Step 3 of the 5-year rate plan will be implemented on July 1, 2018 and by the end of year 5 rates will fully support the \$3.00 million needed annually for the system's capital improvements.

Expenditures in the 2018 Adopted Budget for the Wastewater Utility Funds are anticipated to decrease over 6.5% or \$978,000 due primarily to a reduction in capital expenditures from the 2017 Adopted Budget. Capital expenditures for 2018 are currently planned to be 26.7% or \$900,000 less than the 2017 Adopted Budget due to a reduction in sanitary sewer main lining/replacements included in the 2018 Adopted Budget. There are other capital projects, such as the Corwin Avenue sanitary

sewer main replacement project for \$3.00 million, that will be contemplated during 2018 and if necessary budget amendments will be presented to City Council if it is deemed that there are necessary reserves in the Wastewater Utility Funds to complete the project. Personnel and benefit costs are projected to increase 3.0% or \$74,000 in 2018 due to cost increases such as health care and wage rates included in recently negotiated collective bargaining agreements.

Capital improvement projects in the 2018 Adopted Budget include:

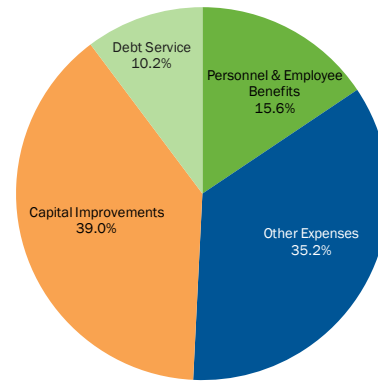
- Sanitary sewer main lining and replacements
- Manhole lining and replacements
- Sewer lateral repairs and renewals
- Various tool and equipment replacement including vehicles
- Replacement of the Heathwood package plant
- Pump and piping repairs and upgrades

Funds Breakdown	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted	
Utility Fund	6,630,077	17,845,070	7,531,000	35,067,811	7,538,603	7,603	0.1%
Construction Fund	9,509,856	7,901,477	1,551,138	377,210	-	(1,551,138)	-100.0%
Capital Improvement Fund	202,125	2,469,318	2,038,250	2,223,215	2,541,437	503,187	24.7%
Rate Stabilization Fund	-	-	-	-	-	-	N/A
System Reserve Fund	-	-	-	-	-	-	N/A
Bond Service Fund	4,605,644	4,802,455	3,995,000	3,991,788	4,057,000	62,000	1.6%
Total Expenditures	\$20,947,703	\$33,018,320	\$15,115,388	\$41,660,024	\$14,137,040	(\$978,348)	-6.5%

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.

2018 Adopted Expenditures



Funds Summary	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	192,514	192,000	192,561	192,000	0	0.0%
Charges for Services	13,282,117	13,170,457	13,450,500	13,105,938	13,941,688	491,188	3.7%
Miscellaneous Revenue	177,364	220,212	233,100	253,985	216,211	(16,889)	-7.2%
Other Financing Sources	12,573,961	586,681	4,000,000	7,294,734	6,899,763	2,899,763	72.5%
Transfers In	12,146	17,839	-	20,433	-	-	N/A
Total Revenue/Resources	\$26,045,588	\$14,187,704	\$17,875,600	\$20,867,650	\$21,249,662	\$3,374,062	18.9%
Expenditures/Uses							
Personnel & Employee Benefits	2,718,859	2,704,993	2,951,000	3,134,834	3,292,039	341,039	11.6%
Other Expenses	6,579,862	7,351,670	7,379,750	7,485,089	7,425,400	45,650	0.6%
Capital Improvements	1,004,898	3,367,904	6,335,000	4,173,519	8,221,763	1,886,763	29.8%
Debt Service	14,347,632	2,064,721	2,065,000	8,072,060	2,162,110	97,110	4.7%
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$24,651,251	\$15,489,288	\$18,730,750	\$22,865,503	\$21,101,312	\$2,370,562	12.7%
Net Revenue/(Expenditures)	1,394,337	(1,301,585)	(855,150)	(1,997,852)	148,350	1,003,500	-117.3%
Change in Non-Cash Items	73,380	(212,323)	-	(41,684)	-	-	N/A
Net Increase/(Decrease) in Balance	\$1,467,718	(\$1,513,907)	(\$855,150)	(\$2,039,536)	\$148,350	\$1,003,500	-117.3%
Beginning Cash Balance January 1	10,070,726	11,538,443	10,024,536	10,024,536	7,985,000	(2,039,536)	-20.3%
Ending Cash Balance December 31	11,538,443	10,024,536	9,169,386	7,985,000	8,133,350	(1,036,036)	-11.3%
Outstanding Encumbrances	1,242,059	2,152,327	2,000,000	1,200,000	1,500,000	(500,000)	-25.0%
Unencumbered Cash Balance December 31	\$10,296,384	\$7,872,209	\$7,169,386	\$6,785,000	\$6,633,350	(\$536,036)	-7.5%
Unencumbered Cash Balance as % of Total Expenditures/Uses	41.8%	50.8%	38.3%	29.7%	31.4%		

Budgetary Highlights

Revenues in the Water Utility Funds are projected to increase about 31% in the 2017 Adopted Budget over the 2016 Adopted Budget amount. There are loan financings anticipated in the Water Utility Funds for the 2017 Adopted Budget in the amount of \$4.00 million for water main lining and replacements. Other revenues including sales to customers are expected to increase approximately 3% over 2016 Adopted Budget levels due to implementing step 3 out of 5 of the new rate plan in 2017 which is expected to cost customers about \$1.43 per month.

Revenues in the Water Utility Funds are projected to increase about 18.9% or \$3.37 million in the 2018 Adopted Budget over the 2017 Adopted Budget amount. Sales to customer revenue is expected to increase 3.7% or \$490,000 as step 4 of the 5-year rate plan will be implemented on January 1, 2018. This will increase the average residential bill approximately 6% or \$1.42/month. Sales to customer revenue for wholesale users will remain level in 2018 per a current agreement with the City's largest customer. Other financing source revenue is projected to increase 72.5% or \$2.90 million in the 2018 Adopted Budget due to the Water Utility continuing to pursue no to low interest financings in the form of loans from the Ohio Public Works Commission (OPWC) and Ohio Water Development Authority (OWDA). These financings will help fund the City's water main replacement program which calls to replace approximately \$3.00 million (three miles) of water mains each year.

Expenditures in the Water Utility Funds presented in the 2018 Adopted Budget are expected to increase around 12.7% or \$2.37 million compared to the 2017 Adopted Budget. The main driver would be an increase in the capital improvement program in 2018 for the replacement of water mains. Capital expenditures are projected to increase 29.8% or \$1.89 million in the 2018 Adopted Budget due to the enhanced main replacement program in strategic areas such as Main Street and Third Street to coordinate with other significant projects occurring throughout the City in 2018. Personnel and benefits costs are projected to increase 11.6% or \$341,000 in 2018 to help support the capital improvement plan.

Capital improvement projects in the 2018 Adopted Budget include:

- Production Improvements
 - Upgrades for the North Water Plant to prepare for operation
 - South Water Plant exterior tuckpointing and service pump rehabilitation
- Distribution Improvements
 - Water main replacements
 - North third Street
 - Main Street
 - Columbia Heights
 - Main/Millville/Eaton Road
 - Valve, meter, and fire hydrant replacements

Funds Breakdown	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted	
Utility Fund	21,520,993	9,964,111	10,172,000	16,477,841	10,734,899	562,899	5.5%
Construction Fund	68,707	780,582	4,000,000	1,287,046	6,899,763	2,899,763	72.5%
Capital Improvement Fund	936,192	2,679,874	2,493,750	3,036,243	1,397,250	(1,096,500)	-44.0%
Rate Stabilization Fund	-	-	-	-	-	-	N/A
System Reserve Fund	-	-	-	-	-	-	N/A
Bond Service Fund	2,125,360	2,064,721	2,065,000	2,064,373	2,069,400	4,400	0.2%
Total Expenditures	\$24,651,251	\$15,489,288	\$18,730,750	\$22,865,503	\$21,101,312	\$2,370,562	12.7%

Hamilton Highlight

Creative Placemaking

The City of Hamilton Community Development Department, in partnership with the Fitton Center for Creative Arts, was selected to participate in the 2017 Creative Placemaking Immersion Program. This year-long intensive program aims to build knowledge and advance creative placemaking initiatives in selected states as well as to revitalize communities and local economies by intentionally leveraging the power of arts, culture, and creativity.

The City of Hamilton has long supported arts projects throughout the community. StreetSpark was created through partnership between the Fitton Center and the City, and aims to further the arts identity in Hamilton through public art projects. Five murals in total have been added downtown over the past two years, with another three planned for summer 2018. The City has also been partnering with InsideOut Studios to repaint fire hydrants in the downtown area since 2016. The ArtSpace Lofts were opened in 2015 and now provide housing for artists in the heart of downtown Hamilton.



Fire hydrant in downtown Hamilton painted by artists from InsideOut Studio.



This StreetSpark mural, "Taking Flight", is one of five added downtown over the past two years.

2018 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 Highlight

Water Innovation



- 2009 - Best in the Nation
- 2010 - Best in the World
- 2014 - Silver Medal
- 2015 - Best in the World
- 2017 - Bronze Medal

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.



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.

The Pipeline program ended with a Demo Day in May 2017, where all participating companies presented their technology to a group of more than 100 investors, innovators, university representatives, and members of the #StartupCincy community.



PIPELINE

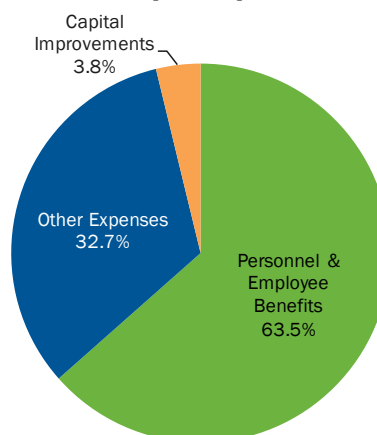
Central Services

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 Resident Services departmental budget increases by 17% for 2018 due largely to an increase in Personal Services & Benefits for Quick Strike Team members. The Quick Strike Team is important component to the services the City provides its residents and business owners as they assist with improving City cleanup efforts and reinforcing City Council's strategic outcome for cleanliness and safety in our neighborhoods.

2018 Adopted Expenditures



Fund 620	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	11,600	-	-	-	-	N/A
Charges for Services	6,221,135	7,236,197	8,260,360	8,193,119	8,469,461	209,101	2.5%
Miscellaneous Revenue	-	-	-	-	-	-	N/A
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	-	N/A
Total Revenue/Resources	\$6,221,135	\$7,247,797	\$8,260,360	\$8,193,119	\$8,469,461	\$209,101	2.5%
Expenditures/Uses							
Personnel & Employee Benefits	3,989,400	4,616,511	5,095,877	5,041,075	5,376,288	280,411	5.5%
Other Expenses	2,200,643	2,199,048	2,740,653	2,526,782	2,772,173	31,520	1.2%
Capital Improvements	31,443	434,911	559,000	628,274	321,000	(238,000)	-42.6%
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$6,221,487	\$7,250,470	\$8,395,530	\$8,196,130	\$8,469,461	\$73,931	0.9%
Net Revenue/(Expenditures)	(352)	(2,672)	(135,170)	(3,012)	-	135,170	-100.0%
Change in Non-Cash Items	-	-	-	-	-	-	N/A
Net Increase/(Decrease) in Balance	(\$352)	(\$2,672)	(\$135,170)	(\$3,012)	-	\$135,170	100.0%
Beginning Cash Balance January 1	8,227	7,875	5,202	5,202	2,190	(3,012)	-57.9%
Ending Cash Balance December 31	7,875	5,202	(129,968)	2,190	2,190	132,158	-101.7%
Outstanding Encumbrances	704,535	664,436	390,000	860,000	390,000	0	0.0%
Unencumbered Cash Balance December 31	(\$696,660)	(\$659,234)	(\$519,968)	(\$857,810)	(\$387,810)	\$132,158	25.4%
Unencumbered Cash Balance as % of Total Expenditures/Uses	-11.2%	-9.1%	-6.2%	-10.5%	-4.6%		

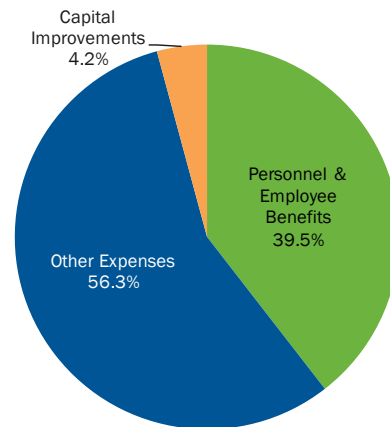
Fleet Maintenance

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 2018 Adopted Fleet Maintenance budget is aligned with the 2017 projected costs. Fleet Maintenance has also budgeted the funding of a pole barn at an estimated cost of \$100,000.

2018 Adopted Expenditures



Fund 610	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	-	-	-	-	N/A
Charges for Services	2,391,107	2,420,979	2,449,094	2,357,949	2,277,739	(171,355)	-7.0%
Miscellaneous Revenue	20,300	1,028	15,000	-	-	(15,000)	-100.0%
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	-	N/A
Total Revenue/Resources	\$2,411,408	\$2,422,007	\$2,464,094	\$2,357,949	\$2,277,739	(\$186,355)	-7.6%
Expenditures/Uses							
Personnel & Employee Benefits	798,885	755,247	895,974	798,962	939,112	43,138	4.8%
Other Expenses	1,499,165	1,289,781	1,508,237	1,250,350	1,338,627	(169,610)	-11.2%
Capital Improvements	26,420	6,809	200,000	16,465	100,000	(100,000)	-50.0%
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	400,000	-	450,000	-	-	N/A
Total Expenditures/Uses	\$2,324,470	\$2,451,837	\$2,604,211	\$2,515,776	\$2,377,739	(\$226,472)	-8.7%
Net Revenue/(Expenditures)	86,938	(29,830)	(140,117)	(157,827)	(100,000)	40,117	-28.6%
Change in Non-Cash Items	-	-	-	-	-	-	N/A
Net Increase/(Decrease) in Balance	\$86,938	(\$29,830)	(\$140,117)	(\$157,827)	(\$100,000)	\$40,117	-28.6%
Beginning Cash Balance January 1	287,615	374,553	344,723	344,723	186,895	(157,827)	-45.8%
Ending Cash Balance December 31	374,553	344,723	204,606	186,895	86,895	(117,710)	-57.5%
Outstanding Encumbrances	181,384	106,595	175,000	175,000	50,000	(125,000)	-71.4%
Unencumbered Cash Balance December 31	\$193,169	\$238,127	\$29,606	\$11,895	\$36,895	\$7,290	24.6%
Unencumbered Cash Balance as % of Total Expenditures/Uses	8.3%	9.7%	1.1%	0.5%	1.6%		

2018 Budget

Financial Summaries

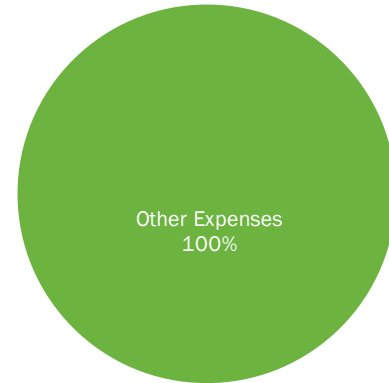
Trust & Agency Funds



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.

2018 Adopted Expenditures



Budgetary Highlights

The 2018 Adopted Budget was increased to match immaterial projected investment results.

Fund 730	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	-	-	-	-	N/A
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	248	615	500	819	800	300	60.0%
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	-	N/A
Total Revenue/Resources	\$248	\$615	\$500	\$819	\$800	\$300	60.0%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	248	566	500	449	800	300	60.0%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$248	\$566	\$500	\$449	\$800	\$300	60.0%
Net Revenue/(Expenditures)	-	49	-	370	-	-	N/A
Change in Non-Cash Items	-	-	-	-	-	-	N/A
Net Increase/(Decrease) in Balance	-	\$49	-	\$370	-	-	N/A
Beginning Cash Balance January 1	75,000	75,000	75,049	75,049	75,419	370	0.5%
Ending Cash Balance December 31	75,000	75,049	75,049	75,419	75,419	370	0.5%
Outstanding Encumbrances	-	-	-	-	-	-	N/A
Unencumbered Cash Balance December 31	\$75,000	\$75,049	\$75,049	\$75,419	\$75,419	\$370	0.5%
Unencumbered Cash Balance as % of Total Expenditures/Uses	30,303.0%	1,3271.1%	15,009.9%	16,786.4%	9,427.4%		

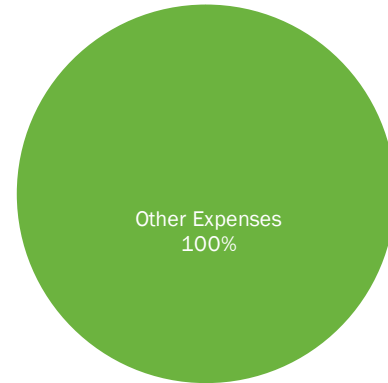
Unclaimed Monies

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 2017, the decision was made to transfer the money to State of Ohio. This fund will remain relatively dormant in 2018.

2018 Adopted Expenditures



Fund 715	2015 Actual	2016 Actual	2017 Adopted	2017 Projected	2018 Adopted	Change from 2017 Adopted		
Revenues/Resources								
Taxes	-	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	-	-	-	-	-	N/A
Charges for Services	-	-	-	-	-	-	-	N/A
Miscellaneous Revenue	-	-	150,000	9,009	2,500	(147,500)	-98.3%	
Other Financing Sources	-	-	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	-	-	N/A
Total Revenue/Resources	-	-	\$150,000	\$9,009	\$2,500	(\$147,500)	-98.3%	
Expenditures/Uses								
Personnel & Employee Benefits	-	-	-	-	-	-	-	N/A
Other Expenses	-	494	25,000	109,125	2,500	(22,500)	-90.0%	
Capital Improvements	-	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	-	N/A
Total Expenditures/Uses	-	\$494	\$25,000	\$109,125	\$2,500	(\$22,500)	-90.0%	
Net Revenue/(Expenditures)	-	(494)	125,000	(100,116)	-	(125,000)	-100.0%	
Change in Non-Cash Items	-	-	-	-	-	-	-	N/A
Net Increase/(Decrease) in Balance	-	(\$494)	\$125,000	(\$100,116)	-	(\$125,000)	-100.0%	
Beginning Cash Balance January 1	100,610	100,610	100,116	100,116	-	(100,116)	-100.0%	
Ending Cash Balance December 31	100,610	100,116	225,116	-	-	(225,116)	-100.0%	
Outstanding Encumbrances	-	-	-	-	-	-	-	N/A
Unencumbered Cash Balance December 31	\$100,610	\$100,116	\$225,116	-	-	(\$225,116)	-100.0%	
Unencumbered Cash Balance as % of Total Expenditures/Uses	N/A	20,257.0%	900.5%	0.0%	0.0%			

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 Pledged Debt Interactive 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.

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

bit.ly/2018COHdebt

2) Unzip and extract

the entire debt table folder to your computer

3) Open

the read-only document

4) Explore

starting with the instructions tab

2018 Budget Classification Summary

The following Classification Summary outlines the revenues and expenditures of the 2018 Budget approved by the Hamilton City Council on December 20, 2017 through appropriations ordinance OR2016-12-126.

The Classification Summary provides extremely detailed information regarding 2018 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

	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 Council Final
Fund: 100 General					
Revenue					
RE01-Taxes - Taxes	\$23,008,313.49	\$24,438,267.18	\$25,622,847.49	\$26,160,000.00	\$26,000,000.00
RE02-Lic/Permit - Licenses & Permits	\$1,333,219.20	\$1,305,038.88	\$1,400,420.91	\$1,330,265.00	\$1,383,420.00
RE03-Intergovt - Intergovernmental Revenue	\$1,852,607.19	\$1,615,692.78	\$1,579,391.10	\$1,578,300.00	\$1,543,000.00
RE04-Chg Serv - Charges For Services	\$12,650,527.10	\$14,356,667.87	\$14,908,779.52	\$15,290,540.00	\$15,552,615.00
RE05-Recreation - Recreation Fees	\$188,976.06	\$78,394.34	\$49,216.12	\$90,000.00	\$50,000.00
RE06-Enterprise - Enterprise Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE07-Fine/Forft - Fines And Forfeits	\$729,686.20	\$794,557.05	\$847,520.87	\$795,750.00	\$817,130.00
RE09-Misc - Miscellaneous Revenue	\$190,643.61	\$219,773.49	\$1,036,135.44	\$335,073.00	\$311,195.00
RE10-Financing - Other Financing Sources	\$144,908.19	\$20,000.00	\$3,452,456.67	\$0.00	\$1,515,000.00
RE11-Transfers - Transfers In	\$915,025.41	\$1,314,449.41	\$622.00	\$0.00	\$0.00
Revenue Totals	\$41,013,906.45	\$44,142,841.00	\$48,897,390.12	\$45,579,928.00	\$47,172,360.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$30,746,858.11	\$30,998,189.31	\$31,176,073.38	\$33,203,718.00	\$33,330,156.00
EX2-Other Exp - Other Expenditures	\$10,983,883.86	\$14,642,118.28	\$15,266,690.19	\$12,376,210.00	\$13,842,204.00
EX3-Cap Imp - Capital Improvements	\$15,846.60	\$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:	\$41,013,906.45	\$44,142,841.00	\$48,897,390.12	\$45,579,928.00	\$47,172,360.00
Expenditure Totals	\$41,746,588.57	\$45,640,307.59	\$46,442,763.57	\$45,579,928.00	\$47,172,360.00
Fund Total: General	(\$732,682.12)	(\$1,497,466.59)	\$2,454,626.55	\$0.00	\$0.00
Fund: 200 One Renaissance Center Fd					
Revenue					
RE04-Chg Serv - Charges For Services	\$2,111,893.77	\$2,120,265.12	\$2,135,777.86	\$2,137,685.00	\$1,917,200.00
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	\$2,111,893.77	\$2,120,265.12	\$2,135,777.86	\$2,137,685.00	\$1,917,200.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$2,163,504.23	\$1,831,425.65	\$2,157,528.33	\$2,311,100.00	\$2,095,133.00
EX3-Cap Imp - Capital Improvements	\$4,577.74	\$7,849.98	\$20,908.67	\$200,000.00	\$500,000.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$2,111,893.77	\$2,120,265.12	\$2,135,777.86	\$2,137,685.00	\$1,917,200.00
Expenditure Totals	\$2,168,081.97	\$1,839,275.63	\$2,178,437.00	\$2,511,100.00	\$2,595,133.00
Fund Total: One Renaissance Center Fd	(\$56,188.20)	\$280,989.49	(\$42,659.14)	(\$373,415.00)	(\$677,933.00)
Fund: 207 Hamilton Court Sec.Proj.					
Revenue					
RE07-Fine/Forft - Fines And Forfeits	\$50,761.62	\$55,185.65	\$55,458.01	\$54,500.00	\$59,900.00
Revenue Totals	\$50,761.62	\$55,185.65	\$55,458.01	\$54,500.00	\$59,900.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

City of Hamilton, Ohio

Annual Budget by Account Classification Report

Summary

	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 Council Final
EX2-Other Exp - Other Expenditures	\$70,500.00	\$70,500.00	\$0.00	\$69,000.00	\$70,000.00
Revenue Totals:	\$50,761.62	\$55,185.65	\$55,458.01	\$54,500.00	\$59,900.00
Expenditure Totals	\$70,500.00	\$70,500.00	\$0.00	\$69,000.00	\$70,000.00
Fund Total: Hamilton Court Sec.Proj.	(\$19,738.38)	(\$15,314.35)	\$55,458.01	(\$14,500.00)	(\$10,100.00)
Fund: 208 Hamilton Court Sp Proj Fd					
Revenue					
RE07-Fine/Forft - Fines And Forfeits	\$27,724.78	\$29,166.98	\$30,866.47	\$29,360.00	\$31,460.00
Revenue Totals	\$27,724.78	\$29,166.98	\$30,866.47	\$29,360.00	\$31,460.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$23,375.00	\$22,625.00	\$18,225.00	\$29,250.00	\$29,250.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$27,724.78	\$29,166.98	\$30,866.47	\$29,360.00	\$31,460.00
Expenditure Totals	\$23,375.00	\$22,625.00	\$18,225.00	\$29,250.00	\$29,250.00
Fund Total: Hamilton Court Sp Proj Fd	\$4,349.78	\$6,541.98	\$12,641.47	\$110.00	\$2,210.00
Fund: 210 Pub Safety/Health Inc Tax					
Revenue					
RE01-Taxes - Taxes	\$2,897,290.42	\$3,120,623.09	\$3,297,119.03	\$3,370,000.00	\$3,370,000.00
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	\$2,897,290.42	\$3,120,623.09	\$3,297,119.03	\$3,370,000.00	\$3,370,000.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$3,399,256.49	\$3,032,309.07	\$3,504,075.19	\$3,370,450.00	\$3,371,450.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$2,897,290.42	\$3,120,623.09	\$3,297,119.03	\$3,370,000.00	\$3,370,000.00
Expenditure Totals	\$3,399,256.49	\$3,032,309.07	\$3,504,075.19	\$3,370,450.00	\$3,371,450.00
Fund Total: Pub Safety/Health Inc Tax	(\$501,966.07)	\$88,314.02	(\$206,956.16)	(\$450.00)	(\$1,450.00)
Fund: 211 Rounding Up Util Acct Trs					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$2,415.85	\$1,648.75	\$1,811.81	\$1,500.00	\$5,500.00
Revenue Totals	\$2,415.85	\$1,648.75	\$1,811.81	\$1,500.00	\$5,500.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$2,568.47	\$1,964.15	\$1,606.50	\$1,500.00	\$5,500.00
Revenue Totals:	\$2,415.85	\$1,648.75	\$1,811.81	\$1,500.00	\$5,500.00
Expenditure Totals	\$2,568.47	\$1,964.15	\$1,606.50	\$1,500.00	\$5,500.00
Fund Total: Rounding Up Util Acct Trs	(\$152.62)	(\$315.40)	\$205.31	\$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	\$101,338.80	\$110,296.42	\$114,450.70	\$108,788.00	\$119,700.00
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

City of Hamilton, Ohio

Annual Budget by Account Classification Report

Summary

	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 Council Final
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$101,338.80	\$110,296.42	\$114,450.70	\$108,788.00	\$119,700.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$67,854.94	\$69,688.82	\$24,729.20	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$53,321.77	\$40,427.00	\$45,209.00	\$58,925.00	\$63,220.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$25,500.00	\$40,000.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$101,338.80	\$110,296.42	\$114,450.70	\$108,788.00	\$119,700.00
Expenditure Totals	\$121,176.71	\$110,115.82	\$69,938.20	\$84,425.00	\$103,220.00
Fund Total: Hamilton Mun Ct Cap Imp	(\$19,837.91)	\$180.60	\$44,512.50	\$24,363.00	\$16,480.00
Fund: 215 Hamltn Cap Imp Debt Serv					
Revenue					
RE01-Taxes - Taxes	\$2,317,831.27	\$2,496,498.15	\$2,637,695.00	\$2,696,000.00	\$2,696,000.00
RE02-Lic/Permit - Licenses & Permits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE03-Intergovt - Intergovernmental Revenue	\$24,718.87	\$26,485.00	\$0.00	\$0.00	\$718,616.00
RE04-Chg Serv - Charges For Services	\$0.00	\$7,000.00	\$4,495.67	\$0.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$13,803.30	\$67,122.70	\$36,674.30	\$230,000.00	\$30,000.00
RE10-Financing - Other Financing Sources	\$3,075,000.00	\$4,625,000.00	\$1,100,000.00	\$0.00	\$250,000.00
RE11-Transfers - Transfers In	\$618,500.00	\$671,451.00	\$1,165,034.00	\$820,000.00	\$755,000.00
Revenue Totals	\$6,049,853.44	\$7,893,556.85	\$4,943,898.97	\$3,746,000.00	\$4,449,616.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$4,497,108.53	\$6,209,500.68	\$4,492,097.00	\$3,012,050.00	\$2,742,612.00
EX3-Cap Imp - Capital Improvements	\$1,196,552.38	\$1,221,319.98	\$1,813,481.22	\$1,668,000.00	\$2,033,247.00
EX4-Debt Serv - Debt Service	\$0.00	\$34,388.70	\$15,000.00	\$0.00	\$0.00
Revenue Totals:	\$6,049,853.44	\$7,893,556.85	\$4,943,898.97	\$3,746,000.00	\$4,449,616.00
Expenditure Totals	\$5,693,660.91	\$7,465,209.36	\$6,320,578.22	\$4,680,050.00	\$4,775,859.00
Fund Total: Hamltn Cap Imp Debt Serv	\$356,192.53	\$428,347.49	(\$1,376,679.25)	(\$934,050.00)	(\$326,243.00)
Fund: 221 Dispute Resolutn Proc Fd					
Revenue					
RE04-Chg Serv - Charges For Services	\$7,860.00	\$7,968.00	\$8,490.00	\$7,740.00	\$9,200.00
Revenue Totals	\$7,860.00	\$7,968.00	\$8,490.00	\$7,740.00	\$9,200.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$44,665.98	\$38,678.89	\$4,888.78	\$0.00	\$4,700.00
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:	\$7,860.00	\$7,968.00	\$8,490.00	\$7,740.00	\$9,200.00
Expenditure Totals	\$44,665.98	\$38,678.89	\$4,888.78	\$1,000.00	\$5,700.00
Fund Total: Dispute Resolutn Proc Fd	(\$36,805.98)	(\$30,710.89)	\$3,601.22	\$6,740.00	\$3,500.00
Fund: 225 Justice Assistance Grant					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$28,614.67	\$32,966.00	\$34,917.00	\$29,334.00	\$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

City of Hamilton, Ohio

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	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 Council Final
Revenue Totals	\$28,614.67	\$32,966.00	\$34,917.00	\$29,334.00	\$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	\$0.00	\$4,495.67	\$0.00	\$0.00
EX3-Cap Imp - Capital Improvements	\$24,119.00	\$32,966.00	\$34,917.00	\$29,334.00	\$28,195.00
Revenue Totals:	\$28,614.67	\$32,966.00	\$34,917.00	\$29,334.00	\$28,195.00
Expenditure Totals	\$24,119.00	\$32,966.00	\$39,412.67	\$29,334.00	\$28,195.00
Fund Total: Justice Assistance Grant	\$4,495.67	\$0.00	(\$4,495.67)	\$0.00	\$0.00
Fund: 227 Land Reutilization Fund					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$732,709.36	\$0.00	\$85,000.00	\$500,000.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$9,320.33	\$3,310.00	\$418.00	\$0.00	\$10,000.00
RE10-Financing - Other Financing Sources	\$270,960.24	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$400,000.00	\$550,000.00	\$70,000.00	\$65,000.00	\$65,000.00
Revenue Totals	\$1,412,989.93	\$553,310.00	\$155,418.00	\$565,000.00	\$75,000.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$50,000.00	\$73,325.00
EX2-Other Exp - Other Expenditures	\$1,464,873.26	\$630,050.53	\$192,253.98	\$515,000.00	\$5,000.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$1,412,989.93	\$553,310.00	\$155,418.00	\$565,000.00	\$75,000.00
Expenditure Totals	\$1,464,873.26	\$630,050.53	\$192,253.98	\$565,000.00	\$78,325.00
Fund Total: Land Reutilization Fund	(\$51,883.33)	(\$76,740.53)	(\$36,835.98)	\$0.00	(\$3,325.00)
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	\$19,360.92	\$15,061.41	\$17,019.18	\$16,000.00	\$16,000.00
RE09-Misc - Miscellaneous Revenue	\$25,266.26	\$9,331.96	\$11,832.71	\$7,000.00	\$7,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$44,627.18	\$24,393.37	\$28,851.89	\$23,000.00	\$23,000.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$7,455.76	\$16,922.55	\$20,788.30	\$26,600.00	\$26,600.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$44,627.18	\$24,393.37	\$28,851.89	\$23,000.00	\$23,000.00
Expenditure Totals	\$7,455.76	\$16,922.55	\$20,788.30	\$26,600.00	\$26,600.00
Fund Total: Law Enforcement Trust	\$37,171.42	\$7,470.82	\$8,063.59	(\$3,600.00)	(\$3,600.00)
Fund: 235 Public Safety Spec Proj					
Revenue					
RE04-Chg Serv - Charges For Services	\$36,234.00	\$41,931.60	\$0.00	\$0.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$27,510.00	\$29,490.00	\$29,246.00	\$29,540.00	\$29,540.00
RE11-Transfers - Transfers In	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$73,744.00	\$81,421.60	\$29,246.00	\$29,540.00	\$29,540.00
Expenditures					

City of Hamilton, Ohio

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	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 Council Final
EX1-Pers Serv - Personal Services & Benefits	\$22,075.81	\$22,224.25	\$31,251.38	\$35,000.00	\$30,000.00
EX2-Other Exp - Other Expenditures	\$30,302.02	\$50,598.30	\$7,668.51	\$26,000.00	\$26,000.00
EX3-Cap Imp - Capital Improvements	\$554.00	\$4,743.94	\$1,533.70	\$17,460.00	\$5,000.00
Revenue Totals:	\$73,744.00	\$81,421.60	\$29,246.00	\$29,540.00	\$29,540.00
Expenditure Totals	\$52,931.83	\$77,566.49	\$40,453.59	\$78,460.00	\$61,000.00
Fund Total: Public Safety Spec Proj	\$20,812.17	\$3,855.11	(\$11,207.59)	(\$48,920.00)	(\$31,460.00)
Fund: 238 Probation Services Fund					
Revenue					
RE07-Fine/Forft - Fines And Forfeits	\$130,850.28	\$165,960.00	\$201,986.91	\$161,540.00	\$173,200.00
RE11-Transfers - Transfers In	\$80,000.00	\$80,000.00	\$50,000.00	\$0.00	\$0.00
Revenue Totals	\$210,850.28	\$245,960.00	\$251,986.91	\$161,540.00	\$173,200.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$191,051.48	\$233,760.05	\$239,823.03	\$248,070.00	\$235,098.00
EX2-Other Exp - Other Expenditures	\$4,172.58	\$5,723.90	\$7,318.14	\$14,300.00	\$12,800.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$210,850.28	\$245,960.00	\$251,986.91	\$161,540.00	\$173,200.00
Expenditure Totals	\$195,224.06	\$239,483.95	\$247,141.17	\$262,370.00	\$247,898.00
Fund Total: Probation Services Fund	\$15,626.22	\$6,476.05	\$4,845.74	(\$100,830.00)	(\$74,698.00)
Fund: 240 Drug Law Enforcmt Trust					
Revenue					
RE07-Fine/Forft - Fines And Forfeits	\$27,883.50	\$7,209.54	\$87,433.10	\$12,500.00	\$10,000.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$15,000.00	\$5,000.00	\$0.00
Revenue Totals	\$27,883.50	\$7,209.54	\$102,433.10	\$17,500.00	\$10,000.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$24,235.96	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$68,102.50	\$31,079.84	\$47,669.87	\$64,000.00	\$44,000.00
EX3-Cap Imp - Capital Improvements	\$74,788.60	\$1,143.24	\$1,068.00	\$15,000.00	\$0.00
Revenue Totals:	\$27,883.50	\$7,209.54	\$102,433.10	\$17,500.00	\$10,000.00
Expenditure Totals	\$167,127.06	\$32,223.08	\$48,737.87	\$79,000.00	\$44,000.00
Fund Total: Drug Law Enforcmt Trust	(\$139,243.56)	(\$25,013.54)	\$53,695.23	(\$61,500.00)	(\$34,000.00)
Fund: 241 Dui Enfrmt & Eductn Trst					
Revenue					
RE04-Chg Serv - Charges For Services	\$3,973.78	\$3,078.80	\$2,853.05	\$3,000.00	\$3,000.00
RE07-Fine/Forft - Fines And Forfeits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$3,973.78	\$3,078.80	\$2,853.05	\$3,000.00	\$3,000.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$4,149.63	\$2,532.89	\$3,512.68	\$3,500.00	\$3,000.00
Revenue Totals:	\$3,973.78	\$3,078.80	\$2,853.05	\$3,000.00	\$3,000.00
Expenditure Totals	\$4,149.63	\$2,532.89	\$3,512.68	\$3,500.00	\$3,000.00
Fund Total: Dui Enfrmt & Eductn Trst	(\$175.85)	\$545.91	(\$659.63)	(\$500.00)	\$0.00
Fund: 242 Indigt Drivr Alcohol Trt					

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	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 Council Final
Revenue					
RE04-Chg Serv - Charges For Services	\$31,667.01	\$19,550.14	\$13,718.55	\$14,500.00	\$26,900.00
RE07-Fine/Forft - Fines And Forfeits	\$1,568.61	\$5,198.39	\$8,397.65	\$7,000.00	\$7,500.00
Revenue Totals	\$33,235.62	\$24,748.53	\$22,116.20	\$21,500.00	\$34,400.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$22,186.82	\$11,935.54	\$0.00	\$50,000.00	\$11,480.00
Revenue Totals:	\$33,235.62	\$24,748.53	\$22,116.20	\$21,500.00	\$34,400.00
Expenditure Totals	\$22,186.82	\$11,935.54	\$0.00	\$50,000.00	\$11,480.00
Fund Total: Indignt Drvrs Alchohl Trt	\$11,048.80	\$12,812.99	\$22,116.20	(\$28,500.00)	\$22,920.00
Fund: 246 Police Pension Fund					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$251,423.90	\$236,345.53	\$232,101.68	\$230,000.00	\$230,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$251,423.90	\$236,345.53	\$232,101.68	\$230,000.00	\$230,000.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$240,000.00	\$374,800.00	\$232,056.99	\$230,000.00	\$230,000.00
Revenue Totals:	\$251,423.90	\$236,345.53	\$232,101.68	\$230,000.00	\$230,000.00
Expenditure Totals	\$240,000.00	\$374,800.00	\$232,056.99	\$230,000.00	\$230,000.00
Fund Total: Police Pension Fund	\$11,423.90	(\$138,454.47)	\$44.69	\$0.00	\$0.00
Fund: 249 Police Levy Fund					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$718,739.15	\$723,873.32	\$721,649.69	\$720,000.00	\$720,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$718,739.15	\$723,873.32	\$721,649.69	\$720,000.00	\$720,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$720,000.00	\$948,833.37	\$729,999.49	\$720,000.00	\$720,000.00
Revenue Totals:	\$718,739.15	\$723,873.32	\$721,649.69	\$720,000.00	\$720,000.00
Expenditure Totals	\$720,000.00	\$948,833.37	\$729,999.49	\$720,000.00	\$720,000.00
Fund Total: Police Levy Fund	(\$1,260.85)	(\$224,960.05)	(\$8,349.80)	\$0.00	\$0.00
Fund: 250 Firemen's Pension Fund					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$246,146.58	\$230,294.56	\$225,884.40	\$230,000.00	\$230,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$246,146.58	\$230,294.56	\$225,884.40	\$230,000.00	\$230,000.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$240,000.00	\$359,300.00	\$224,999.11	\$230,000.00	\$230,000.00
Revenue Totals:	\$246,146.58	\$230,294.56	\$225,884.40	\$230,000.00	\$230,000.00
Expenditure Totals	\$240,000.00	\$359,300.00	\$224,999.11	\$230,000.00	\$230,000.00
Fund Total: Firemen's Pension Fund	\$6,146.58	(\$129,005.44)	\$885.29	\$0.00	\$0.00
Fund: 251 Emergency Med Serv Grant					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00

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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	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$0.00	\$2,500.00	\$0.00	\$2,500.00	\$0.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00
Expenditure Totals	\$0.00	\$2,500.00	\$0.00	\$2,500.00	\$0.00
Fund Total: Emergency Med Serv Grant	\$2,500.00	(\$2,500.00)	\$0.00	\$0.00	\$0.00
Fund: 252 Charter Fire Force Fund					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$803,239.34	\$759,023.85	\$752,948.20	\$755,000.00	\$755,000.00
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	\$803,239.34	\$759,023.85	\$752,948.20	\$755,000.00	\$755,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$810,000.00	\$1,003,000.00	\$744,999.94	\$755,000.00	\$755,000.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$803,239.34	\$759,023.85	\$752,948.20	\$755,000.00	\$755,000.00
Expenditure Totals	\$810,000.00	\$1,003,000.00	\$744,999.94	\$755,000.00	\$755,000.00
Fund Total: Charter Fire Force Fund	(\$6,760.66)	(\$243,976.15)	\$7,948.26	\$0.00	\$0.00
Fund: 253 Fire EMS Levy Fund					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$718,740.37	\$723,873.32	\$721,649.69	\$720,000.00	\$720,000.00
Revenue Totals	\$718,740.37	\$723,873.32	\$721,649.69	\$720,000.00	\$720,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$720,000.00	\$969,333.40	\$719,999.63	\$720,000.00	\$720,000.00
Revenue Totals:	\$718,740.37	\$723,873.32	\$721,649.69	\$720,000.00	\$720,000.00
Expenditure Totals	\$720,000.00	\$969,333.40	\$719,999.63	\$720,000.00	\$720,000.00
Fund Total: Fire EMS Levy Fund	(\$1,259.63)	(\$245,460.08)	\$1,650.06	\$0.00	\$0.00
Fund: 260 Immunizatn Actn Plan Gran					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$87,105.21	\$93,778.38	\$64,045.94	\$90,095.00	\$45,000.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$87,105.21	\$93,778.38	\$64,045.94	\$90,095.00	\$45,000.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$68,492.04	\$69,447.37	\$51,918.10	\$60,583.00	\$23,438.00
EX2-Other Exp - Other Expenditures	\$20,997.19	\$20,599.73	\$11,304.30	\$29,000.00	\$20,000.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$87,105.21	\$93,778.38	\$64,045.94	\$90,095.00	\$45,000.00
Expenditure Totals	\$89,489.23	\$90,047.10	\$63,222.40	\$89,583.00	\$43,438.00

City of Hamilton, Ohio

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Fund Total: Immunizatn Actn Plan Gran	(\$2,384.02)	\$3,731.28	\$823.54	\$512.00	\$1,562.00
Fund: 261 Kathryn Weiland Trust Inc					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$952.21	\$477.76	\$1,431.00	\$1,400.00	\$1,425.00
RE09-Misc - Miscellaneous Revenue	\$16.04	\$18.51	\$33.31	\$10.00	\$50.00
Revenue Totals	\$968.25	\$496.27	\$1,464.31	\$1,410.00	\$1,475.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$118.00	\$59.95	\$389.55	\$280.00	\$510.00
Revenue Totals:	\$968.25	\$496.27	\$1,464.31	\$1,410.00	\$1,475.00
Expenditure Totals	\$118.00	\$59.95	\$389.55	\$280.00	\$510.00
Fund Total: Kathryn Weiland Trust Inc	\$850.25	\$436.32	\$1,074.76	\$1,130.00	\$965.00
Fund: 279 Stormwater Mgmt. Fund					
Revenue					
RE06-Enterprise - Enterprise Revenues	\$2,150,974.02	\$2,143,244.69	\$2,155,402.56	\$2,125,000.00	\$2,150,000.00
RE09-Misc - Miscellaneous Revenue	\$8,434.06	\$8,977.80	\$13,260.25	\$11,000.00	\$20,000.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$1,577,174.05	\$6,200,000.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$3,230.00	\$6,905.00	\$0.00	\$0.00
Revenue Totals	\$2,159,408.08	\$2,155,452.49	\$3,752,741.86	\$8,336,000.00	\$2,170,000.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$962,479.87	\$893,050.46	\$734,718.44	\$860,559.00	\$797,421.00
EX2-Other Exp - Other Expenditures	\$391,541.98	\$377,184.84	\$527,942.87	\$583,380.00	\$486,880.00
EX3-Cap Imp - Capital Improvements	\$608,322.03	\$691,763.45	\$2,470,472.51	\$6,951,500.00	\$885,000.00
Revenue Totals:	\$2,159,408.08	\$2,155,452.49	\$3,752,741.86	\$8,336,000.00	\$2,170,000.00
Expenditure Totals	\$1,962,343.88	\$1,961,998.75	\$3,733,133.82	\$8,395,439.00	\$2,169,301.00
Fund Total: Stormwater Mgmt. Fund	\$197,064.20	\$193,453.74	\$19,608.04	(\$59,439.00)	\$699.00
Fund: 280 Refuse Fund					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$32,736.24	\$0.00	\$0.00	\$0.00	\$0.00
RE04-Chg Serv - Charges For Services	\$3,818,777.51	\$3,825,027.47	\$3,935,994.83	\$4,323,500.00	\$4,412,000.00
RE06-Enterprise - Enterprise Revenues	\$67,703.13	\$75,198.49	\$72,750.86	\$50,000.00	\$50,000.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$32,358.12	\$3,548.50	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$3,919,216.88	\$3,932,584.08	\$4,012,294.19	\$4,373,500.00	\$4,462,000.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$159,524.77	\$581,064.98	\$586,944.90	\$615,784.00	\$547,727.00
EX2-Other Exp - Other Expenditures	\$3,265,985.01	\$3,630,984.45	\$3,753,678.25	\$3,929,720.00	\$3,936,430.00
EX3-Cap Imp - Capital Improvements	\$95,810.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$3,919,216.88	\$3,932,584.08	\$4,012,294.19	\$4,373,500.00	\$4,462,000.00
Expenditure Totals	\$3,521,319.78	\$4,212,049.43	\$4,340,623.15	\$4,545,504.00	\$4,484,157.00
Fund Total: Refuse Fund	\$397,897.10	(\$279,465.35)	(\$328,328.96)	(\$172,004.00)	(\$22,157.00)
Fund: 281 Street Maintenance Fund					
Revenue					

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RE01-Taxes - Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE02-Lic/Permit - Licenses & Permits	\$371,110.30	\$383,053.92	\$390,348.56	\$370,000.00	\$370,000.00
RE03-Intergovt - Intergovernmental Revenue	\$2,178,262.16	\$2,208,832.21	\$3,223,459.78	\$2,481,000.00	\$2,381,000.00
RE04-Chg Serv - Charges For Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE06-Enterprise - Enterprise Revenues	\$0.00	\$110,615.50	\$2,670.84	\$0.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$26,823.33	\$39,508.44	\$41,115.76	\$313,000.00	\$313,500.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$100,000.00	\$211,848.00	\$27,226.00	\$0.00	\$0.00
Revenue Totals	\$2,676,195.79	\$2,953,858.07	\$3,684,820.94	\$3,164,000.00	\$3,064,500.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$1,557,813.50	\$1,334,791.80	\$1,321,574.89	\$1,311,896.00	\$1,304,681.00
EX2-Other Exp - Other Expenditures	\$3,275,187.68	\$1,462,385.35	\$2,298,949.64	\$1,867,900.00	\$1,777,400.00
EX3-Cap Imp - Capital Improvements	\$84,498.45	\$25,151.00	\$0.00	\$12,000.00	\$12,000.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$2,676,195.79	\$2,953,858.07	\$3,684,820.94	\$3,164,000.00	\$3,064,500.00
Expenditure Totals	\$4,917,499.63	\$2,822,328.15	\$3,620,524.53	\$3,191,796.00	\$3,094,081.00
Fund Total: Street Maintenance Fund	(\$2,241,303.84)	\$131,529.92	\$64,296.41	(\$27,796.00)	(\$29,581.00)
Fund: 283 Convntn & Vistrs Bur Fund					
Revenue					
RE01-Taxes - Taxes	\$81,181.27	\$86,933.36	\$100,041.94	\$95,000.00	\$95,000.00
Revenue Totals	\$81,181.27	\$86,933.36	\$100,041.94	\$95,000.00	\$95,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$81,693.54	\$82,922.38	\$99,383.33	\$95,000.00	\$95,000.00
Revenue Totals:	\$81,181.27	\$86,933.36	\$100,041.94	\$95,000.00	\$95,000.00
Expenditure Totals	\$81,693.54	\$82,922.38	\$99,383.33	\$95,000.00	\$95,000.00
Fund Total: Convntn & Vistrs Bur Fund	(\$512.27)	\$4,010.98	\$658.61	\$0.00	\$0.00
Fund: 301 Special Assessments					
Revenue					
RE08-Spec Assmt - Special Assessments	\$141,495.65	\$457,761.28	\$452,533.60	\$485,000.00	\$505,000.00
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	\$551,848.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$551,848.00	\$0.00	\$500,000.00
Revenue Totals	\$141,495.65	\$457,761.28	\$1,004,381.60	\$1,036,848.00	\$1,005,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$492,061.21	\$274,813.50	\$742,001.00	\$403,768.00
EX3-Cap Imp - Capital Improvements	\$173,060.25	\$208,753.68	\$499,837.48	\$300,000.00	\$600,000.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$141,495.65	\$457,761.28	\$1,004,381.60	\$1,036,848.00	\$1,005,000.00
Expenditure Totals	\$173,060.25	\$700,814.89	\$774,650.98	\$1,042,001.00	\$1,003,768.00
Fund Total: Special Assessments	(\$31,564.60)	(\$243,053.61)	\$229,730.62	(\$5,153.00)	\$1,232.00
Fund: 303 Lowes MITIE Talawanda Fund					
Revenue					
RE01-Taxes - Taxes	\$109,577.82	\$103,442.34	\$103,384.34	\$104,000.00	\$104,000.00

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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	\$109,577.82	\$103,442.34	\$103,384.34	\$104,000.00	\$104,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$134,318.42	\$116,665.98	\$105,501.43	\$104,000.00	\$104,000.00
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:	\$109,577.82	\$103,442.34	\$103,384.34	\$104,000.00	\$104,000.00
Expenditure Totals	\$134,318.42	\$116,665.98	\$105,501.43	\$104,000.00	\$104,000.00
Fund Total: Lowes MITIE Talawanda Fund	(\$24,740.60)	(\$13,223.64)	(\$2,117.09)	\$0.00	\$0.00
Fund: 304 Walmart MITIE Hamilton Fund					
Revenue					
RE01-Taxes - Taxes	\$177,617.48	\$186,646.89	\$185,727.80	\$187,000.00	\$188,000.00
RE09-Misc - Miscellaneous Revenue	\$83,218.82	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$260,836.30	\$186,646.89	\$185,727.80	\$187,000.00	\$188,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$142,786.40	\$219,923.98	\$187,281.79	\$187,000.00	\$188,000.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$260,836.30	\$186,646.89	\$185,727.80	\$187,000.00	\$188,000.00
Expenditure Totals	\$142,786.40	\$219,923.98	\$187,281.79	\$187,000.00	\$188,000.00
Fund Total: Walmart MITIE Hamilton Fund	\$118,049.90	(\$33,277.09)	(\$1,553.99)	\$0.00	\$0.00
Fund: 307 Issue II Project Fund					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$729,228.87	\$291,757.17	\$666,748.65	\$2,000,000.00	\$1,000,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$729,228.87	\$291,757.17	\$666,748.65	\$2,000,000.00	\$1,000,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX3-Cap Imp - Capital Improvements	\$729,228.87	\$291,757.17	\$666,748.65	\$2,000,000.00	\$1,000,000.00
Revenue Totals:	\$729,228.87	\$291,757.17	\$666,748.65	\$2,000,000.00	\$1,000,000.00
Expenditure Totals	\$729,228.87	\$291,757.17	\$666,748.65	\$2,000,000.00	\$1,000,000.00
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	\$47,714.20	\$50,004.71	\$49,758.26	\$51,000.00	\$51,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$47,714.20	\$50,004.71	\$49,758.26	\$51,000.00	\$51,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$46,896.00	\$47,138.47	\$68,237.19	\$51,000.00	\$51,000.00
Revenue Totals:	\$47,714.20	\$50,004.71	\$49,758.26	\$51,000.00	\$51,000.00
Expenditure Totals	\$46,896.00	\$47,138.47	\$68,237.19	\$51,000.00	\$51,000.00

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Fund Total: Matandy Steel MPITIE Fund	\$818.20	\$2,866.24	(\$18,478.93)	\$0.00	\$0.00
Fund: 309 Robinson Schwenn MPITIE Fund					
Revenue					
RE01-Taxes - Taxes	\$2,370.28	\$4,526.52	\$4,504.38	\$4,600.00	\$4,600.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$2,370.28	\$4,526.52	\$4,504.38	\$4,600.00	\$4,600.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$2,213.32	\$3,802.00	\$4,128.06	\$4,600.00	\$4,600.00
Revenue Totals:	\$2,370.28	\$4,526.52	\$4,504.38	\$4,600.00	\$4,600.00
Expenditure Totals	\$2,213.32	\$3,802.00	\$4,128.06	\$4,600.00	\$4,600.00
Fund Total: Robinson Schwenn MPITIE Fund	\$156.96	\$724.52	\$376.32	\$0.00	\$0.00
Fund: 311 Infrastructure Renwl Prgm					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$10,000.01	\$1,064,335.66	\$2,162,118.03	\$1,270,000.00	\$2,682,694.00
RE09-Misc - Miscellaneous Revenue	\$254,904.80	\$999,698.56	\$967,123.41	\$510,179.00	\$0.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$1,000,000.00	\$2,000,000.00	\$900,000.00
RE11-Transfers - Transfers In	\$5,689,010.20	\$4,261,831.97	\$2,958,677.54	\$1,438,860.00	\$1,702,045.00
Revenue Totals	\$5,953,915.01	\$6,325,866.19	\$7,087,918.98	\$5,219,039.00	\$5,284,739.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$385,725.39	\$359,850.33	\$450,185.73	\$458,260.00	\$446,054.00
EX3-Cap Imp - Capital Improvements	\$3,718,316.08	\$8,797,252.78	\$5,891,612.99	\$4,760,000.00	\$4,835,194.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$5,953,915.01	\$6,325,866.19	\$7,087,918.98	\$5,219,039.00	\$5,284,739.00
Expenditure Totals	\$4,104,041.47	\$9,157,103.11	\$6,341,798.72	\$5,218,260.00	\$5,281,248.00
Fund Total: Infrastructure Renwl Prgm	\$1,849,873.54	(\$2,831,236.92)	\$746,120.26	\$779.00	\$3,491.00
Fund: 348 RIDs - MPITIE Citywide District					
Revenue					
RE01-Taxes - Taxes	\$367,903.61	\$413,405.47	\$396,977.36	\$400,000.00	\$405,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$367,903.61	\$413,405.47	\$396,977.36	\$400,000.00	\$405,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$360,424.56	\$420,002.55	\$397,859.33	\$400,000.00	\$400,500.00
Revenue Totals:	\$367,903.61	\$413,405.47	\$396,977.36	\$400,000.00	\$405,000.00
Expenditure Totals	\$360,424.56	\$420,002.55	\$397,859.33	\$400,000.00	\$400,500.00
Fund Total: RIDs - MPITIE Citywide District	\$7,479.05	(\$6,597.08)	(\$881.97)	\$0.00	\$4,500.00
Fund: 349 RIDs - MPITIE North District					
Revenue					
RE01-Taxes - Taxes	\$45,254.58	\$17,850.75	\$17,306.30	\$17,400.00	\$21,500.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$45,254.58	\$17,850.75	\$17,306.30	\$17,400.00	\$21,500.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$33,218.22	\$26,461.01	\$20,732.40	\$17,400.00	\$21,500.00

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Revenue Totals:	\$45,254.58	\$17,850.75	\$17,306.30	\$17,400.00	\$21,500.00
Expenditure Totals	\$33,218.22	\$26,461.01	\$20,732.40	\$17,400.00	\$21,500.00
Fund Total: RIDs - MPITIE North District	\$12,036.36	(\$8,610.26)	(\$3,426.10)	\$0.00	\$0.00
Fund: 350 RIDs - MPITIE South District					
Revenue					
RE01-Taxes - Taxes	\$31,226.44	\$41,007.64	\$36,381.22	\$36,400.00	\$36,500.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$31,226.44	\$41,007.64	\$36,381.22	\$36,400.00	\$36,500.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$31,225.91	\$40,206.43	\$37,182.96	\$36,400.00	\$36,500.00
Revenue Totals:	\$31,226.44	\$41,007.64	\$36,381.22	\$36,400.00	\$36,500.00
Expenditure Totals	\$31,225.91	\$40,206.43	\$37,182.96	\$36,400.00	\$36,500.00
Fund Total: RIDs - MPITIE South District	\$0.53	\$801.21	(\$801.74)	\$0.00	\$0.00
Fund: 351 Quality Publishing MPITIE Fund					
Revenue					
RE01-Taxes - Taxes	\$15,767.86	\$10,651.12	\$10,598.40	\$10,700.00	\$10,700.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$15,767.86	\$10,651.12	\$10,598.40	\$10,700.00	\$10,700.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$8,011.20	\$16,244.46	\$15,904.47	\$10,700.00	\$10,700.00
Revenue Totals:	\$15,767.86	\$10,651.12	\$10,598.40	\$10,700.00	\$10,700.00
Expenditure Totals	\$8,011.20	\$16,244.46	\$15,904.47	\$10,700.00	\$10,700.00
Fund Total: Quality Publishing MPITIE Fund	\$7,756.66	(\$5,593.34)	(\$5,306.07)	\$0.00	\$0.00
Fund: 352 Shoppes @ Hamilton MPITIE Fund					
Revenue					
RE01-Taxes - Taxes	\$136,601.92	\$117,284.06	\$142,832.56	\$143,000.00	\$144,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$136,601.92	\$117,284.06	\$142,832.56	\$143,000.00	\$144,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$136,584.26	\$117,267.05	\$142,867.23	\$143,000.00	\$144,000.00
Revenue Totals:	\$136,601.92	\$117,284.06	\$142,832.56	\$143,000.00	\$144,000.00
Expenditure Totals	\$136,584.26	\$117,267.05	\$142,867.23	\$143,000.00	\$144,000.00
Fund Total: Shoppes @ Hamilton MPITIE Fund	\$17.66	\$17.01	(\$34.67)	\$0.00	\$0.00
Fund: 353 Historic Developers (Mercantile)					
Revenue					
RE01-Taxes - Taxes	\$14,655.02	\$28,289.12	\$28,150.14	\$28,300.00	\$28,500.00
Revenue Totals	\$14,655.02	\$28,289.12	\$28,150.14	\$28,300.00	\$28,500.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$13,888.92	\$25,067.03	\$32,138.33	\$28,300.00	\$28,500.00
Revenue Totals:	\$14,655.02	\$28,289.12	\$28,150.14	\$28,300.00	\$28,500.00
Expenditure Totals	\$13,888.92	\$25,067.03	\$32,138.33	\$28,300.00	\$28,500.00

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Fund Total: Historic Developers (Mercantile)	\$766.10	\$3,222.09	(\$3,988.19)	\$0.00	\$0.00
Fund: 354 Tippman Properties MPITIE Fund					
Revenue					
RE01-Taxes - Taxes	\$0.00	\$173.34	\$2,652.42	\$2,700.00	\$3,900.00
Revenue Totals	\$0.00	\$173.34	\$2,652.42	\$2,700.00	\$3,900.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$148.90	\$2,676.86	\$2,700.00	\$3,900.00
Revenue Totals:	\$0.00	\$173.34	\$2,652.42	\$2,700.00	\$3,900.00
Expenditure Totals	\$0.00	\$148.90	\$2,676.86	\$2,700.00	\$3,900.00
Fund Total: Tippman Properties MPITIE Fund	\$0.00	\$24.44	(\$24.44)	\$0.00	\$0.00
Fund: 355 Neturen Manufacturing TIF					
Revenue					
RE01-Taxes - Taxes	\$0.00	\$467,725.61	\$60,865.28	\$60,900.00	\$61,400.00
Revenue Totals	\$0.00	\$467,725.61	\$60,865.28	\$60,900.00	\$61,400.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$467,725.61	\$60,865.28	\$60,900.00	\$61,400.00
Revenue Totals:	\$0.00	\$467,725.61	\$60,865.28	\$60,900.00	\$61,400.00
Expenditure Totals	\$0.00	\$467,725.61	\$60,865.28	\$60,900.00	\$61,400.00
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	\$0.00	\$0.00	\$0.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$1,000,000.00	\$2,800,000.00	\$1,300,000.00
Revenue Totals	\$0.00	\$0.00	\$1,000,000.00	\$2,800,000.00	\$1,300,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$1,400,000.00	\$0.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$457,364.26	\$1,400,000.00	\$1,300,000.00
Revenue Totals:	\$0.00	\$0.00	\$1,000,000.00	\$2,800,000.00	\$1,300,000.00
Expenditure Totals	\$0.00	\$0.00	\$457,364.26	\$2,800,000.00	\$1,300,000.00
Fund Total: Champion Mill Sports Complex TIF	\$0.00	\$0.00	\$542,635.74	\$0.00	\$0.00
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	\$0.00	\$1,000,000.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00
Revenue Totals	\$0.00	\$0.00	\$100,000.00	\$1,000,000.00	\$100,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$12,146.64	\$2,000,000.00	\$100,000.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$0.00	\$0.00	\$100,000.00	\$1,000,000.00	\$100,000.00
Expenditure Totals	\$0.00	\$0.00	\$12,146.64	\$2,000,000.00	\$100,000.00

Annual Budget by Account Classification Report

Summary

	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 Council Final
Fund Total: Mixed Use Development SODA - TIF	\$0.00	\$0.00	\$87,853.36	(\$1,000,000.00)	\$0.00
Fund: 501 Gas Utility					
Revenue					
RE06-Enterprise - Enterprise Revenues	\$29,084,019.68	\$23,090,159.44	\$18,639,748.09	\$27,825,000.00	\$18,303,889.00
RE09-Misc - Miscellaneous Revenue	\$35,149.45	\$40,904.67	\$67,773.34	\$40,500.00	\$56,293.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$1,247,000.00	\$4,978.00	\$9,128.00	\$0.00	\$500,000.00
Revenue Totals	\$30,366,169.13	\$23,136,042.11	\$18,716,649.43	\$27,865,500.00	\$18,860,182.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$1,830,098.08	\$1,762,344.81	\$2,009,656.25	\$2,424,150.00	\$2,536,333.00
EX2-Other Exp - Other Expenditures	\$27,187,105.20	\$21,857,728.89	\$15,829,308.12	\$25,441,350.00	\$16,323,849.00
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:	\$30,366,169.13	\$23,136,042.11	\$18,716,649.43	\$27,865,500.00	\$18,860,182.00
Expenditure Totals	\$29,017,203.28	\$23,620,073.70	\$17,838,964.37	\$27,865,500.00	\$18,860,182.00
Fund Total: Gas Utility	\$1,348,965.85	(\$484,031.59)	\$877,685.06	\$0.00	\$0.00
Fund: 502 Electric Utility					
Revenue					
RE01-Taxes - Taxes	\$2,385,392.29	\$2,369,881.29	\$2,403,875.06	\$2,412,000.00	\$2,516,000.00
RE06-Enterprise - Enterprise Revenues	\$59,705,001.96	\$61,790,643.11	\$63,768,165.86	\$72,802,600.00	\$73,682,115.00
RE09-Misc - Miscellaneous Revenue	\$315,490.69	\$217,034.74	\$139,250,818.42	\$337,000.00	\$157,200.00
RE10-Financing - Other Financing Sources	\$4,000,000.00	\$103,695,000.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$5,000,000.00	\$14,154.00	\$2,528,341.00	\$7,500,000.00	\$10,622,000.00
Revenue Totals	\$71,405,884.94	\$168,086,713.14	\$207,951,200.34	\$83,051,600.00	\$86,977,315.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$9,323,506.18	\$8,389,310.95	\$7,845,132.40	\$9,515,600.00	\$10,018,177.00
EX2-Other Exp - Other Expenditures	\$59,542,546.38	\$53,618,099.26	\$97,763,361.09	\$73,536,000.00	\$76,959,138.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX4-Debt Serv - Debt Service	\$4,065,333.22	\$103,709,099.98	\$104,010,837.69	\$0.00	\$0.00
Revenue Totals:	\$71,405,884.94	\$168,086,713.14	\$207,951,200.34	\$83,051,600.00	\$86,977,315.00
Expenditure Totals	\$72,931,385.78	\$165,716,510.19	\$209,619,331.18	\$83,051,600.00	\$86,977,315.00
Fund Total: Electric Utility	(\$1,525,500.84)	\$2,370,202.95	(\$1,668,130.84)	\$0.00	\$0.00
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	\$12,100.00	\$13,200.00	\$13,350.33	\$11,000.00	\$13,690.00
RE06-Enterprise - Enterprise Revenues	\$14,689,674.07	\$13,230,037.14	\$13,150,986.86	\$13,429,500.00	\$13,917,998.00
RE09-Misc - Miscellaneous Revenue	\$210,009.02	\$171,996.66	\$211,434.69	\$226,000.00	\$204,711.00
RE10-Financing - Other Financing Sources	\$6,690,000.00	\$12,573,961.45	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$12,146.00	\$17,839.00	\$0.00	\$0.00
Revenue Totals	\$21,601,783.09	\$26,001,341.25	\$13,393,610.88	\$13,666,500.00	\$14,136,399.00
Expenditures					

City of Hamilton, Ohio

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Summary

	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 Council Final
EX1-Pers Serv - Personal Services & Benefits	\$3,105,765.16	\$2,718,858.81	\$2,704,992.80	\$2,951,000.00	\$3,292,039.00
EX2-Other Exp - Other Expenditures	\$10,080,691.69	\$12,905,120.41	\$9,273,731.46	\$10,715,500.00	\$10,751,650.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX4-Debt Serv - Debt Service	\$6,799,269.84	\$12,222,271.45	\$0.00	\$0.00	\$92,710.00
Revenue Totals:	\$21,601,783.09	\$26,001,341.25	\$13,393,610.88	\$13,666,500.00	\$14,136,399.00
Expenditure Totals	\$19,985,726.69	\$27,846,250.67	\$11,978,724.26	\$13,666,500.00	\$14,136,399.00
Fund Total: Water Utility	\$1,616,056.40	(\$1,844,909.42)	\$1,414,886.62	\$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	\$12,164,085.27	\$12,034,571.30	\$12,151,325.38	\$12,597,000.00	\$12,970,000.00
RE09-Misc - Miscellaneous Revenue	\$187,400.10	\$127,086.08	\$122,274.77	\$157,000.00	\$149,000.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$11,104,565.08	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$7,738.00	\$10,912.00	\$0.00	\$0.00
Revenue Totals	\$12,351,485.37	\$12,169,395.38	\$23,389,077.23	\$12,754,000.00	\$13,119,000.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$2,443,469.22	\$2,246,739.97	\$2,001,142.15	\$2,383,993.00	\$2,573,353.00
EX2-Other Exp - Other Expenditures	\$10,781,164.91	\$11,110,765.70	\$4,723,969.89	\$10,202,307.00	\$10,378,647.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX4-Debt Serv - Debt Service	\$29,533.06	\$44,299.59	\$11,132,825.88	\$167,700.00	\$167,000.00
Revenue Totals:	\$12,351,485.37	\$12,169,395.38	\$23,389,077.23	\$12,754,000.00	\$13,119,000.00
Expenditure Totals	\$13,254,167.19	\$13,401,805.26	\$17,857,937.92	\$12,754,000.00	\$13,119,000.00
Fund Total: Wastewater Utility	(\$902,681.82)	(\$1,232,409.88)	\$5,531,139.31	\$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	\$0.00	\$1,534,000.00	\$1,000,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$0.00	\$0.00	\$0.00	\$1,534,000.00	\$1,000,000.00
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	\$1,534,000.00	\$1,900,000.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$0.00	\$0.00	\$0.00	\$1,534,000.00	\$1,000,000.00
Expenditure Totals	\$0.00	\$0.00	\$0.00	\$1,534,000.00	\$1,900,000.00
Fund Total: Gas Construction Fund	\$0.00	\$0.00	\$0.00	\$0.00	(\$900,000.00)
Fund: 515 Gas Cap Imprmt Fund					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$706,757.50	\$0.00	\$0.00	\$0.00	\$0.00
RE06-Enterprise - Enterprise Revenues	\$22,424.00	\$29,275.00	\$24,159.00	\$25,500.00	\$25,500.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

City of Hamilton, Ohio

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RE11-Transfers - Transfers In	\$705,000.00	\$1,805,000.00	\$300,000.00	\$1,547,300.00	\$518,728.00
Revenue Totals	\$1,434,181.50	\$1,834,275.00	\$324,159.00	\$1,572,800.00	\$544,228.00
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	\$92,551.46	\$158,750.00	\$75,250.00
EX3-Cap Imp - Capital Improvements	\$3,366,068.24	\$1,044,189.99	\$1,282,731.90	\$1,389,416.00	\$422,500.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$1,434,181.50	\$1,834,275.00	\$324,159.00	\$1,572,800.00	\$544,228.00
Expenditure Totals	\$3,366,068.24	\$1,044,189.99	\$1,375,283.36	\$1,548,166.00	\$497,750.00
Fund Total: Gas Cap Imprmt Fund	(\$1,931,886.74)	\$790,085.01	(\$1,051,124.36)	\$24,634.00	\$46,478.00
Fund: 516 Gas Rate Stabilization Fd					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$6,352.19	\$5,222.57	\$11,072.24	\$10,000.00	\$10,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$6,352.19	\$5,222.57	\$11,072.24	\$10,000.00	\$10,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$1,247,000.00	\$0.00	\$0.00	\$0.00	\$500,000.00
Revenue Totals:	\$6,352.19	\$5,222.57	\$11,072.24	\$10,000.00	\$10,000.00
Expenditure Totals	\$1,247,000.00	\$0.00	\$0.00	\$0.00	\$500,000.00
Fund Total: Gas Rate Stabilization Fd	(\$1,240,647.81)	\$5,222.57	\$11,072.24	\$10,000.00	(\$490,000.00)
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	\$705,000.00	\$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	\$705,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Total: Gas System Reserve Fund	(\$705,000.00)	\$0.00	\$0.00	\$0.00	\$0.00
Fund: 518 Gas Bond Service Fund					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$53,444.12	\$650.42	\$3,060.86	\$3,000.00	\$3,000.00
RE11-Transfers - Transfers In	\$1,669,882.71	\$1,347,597.45	\$393,142.41	\$436,600.00	\$652,000.00
Revenue Totals	\$1,723,326.83	\$1,348,247.87	\$396,203.27	\$439,600.00	\$655,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX4-Debt Serv - Debt Service	\$1,669,737.52	\$1,670,375.00	\$432,925.00	\$436,050.00	\$653,671.00
Revenue Totals:	\$1,723,326.83	\$1,348,247.87	\$396,203.27	\$439,600.00	\$655,000.00
Expenditure Totals	\$1,669,737.52	\$1,670,375.00	\$432,925.00	\$436,050.00	\$653,671.00
Fund Total: Gas Bond Service Fund	\$53,589.31	(\$322,127.13)	(\$36,721.73)	\$3,550.00	\$1,329.00
Fund: 522 Electric Construction Fd					
Revenue					

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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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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	\$353,906.45	\$2,197,420.05	\$418,338.71	\$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	\$353,906.45	\$2,197,420.05	\$418,338.71	\$0.00	\$0.00
Fund Total: Electric Construction Fd	(\$353,906.45)	(\$2,197,420.05)	(\$418,338.71)	\$0.00	\$0.00
Fund: 524 Hydroelectric Oprtns Fund					
Revenue					
RE06-Enterprise - Enterprise Revenues	\$1,970,809.90	\$3,044,639.35	\$2,518,072.63	\$1,578,343.00	\$1,933,120.00
RE09-Misc - Miscellaneous Revenue	\$2,530.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$1,973,339.90	\$3,044,639.35	\$2,518,072.63	\$1,578,343.00	\$1,933,120.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$910,268.99	\$1,513,725.20	\$1,582,869.96	\$1,568,343.00	\$1,681,620.00
EX2-Other Exp - Other Expenditures	\$307,296.10	\$355,607.50	\$2,640,881.22	\$10,000.00	\$251,500.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$52,036.34	\$184,747.51	\$0.00	\$0.00
Revenue Totals:	\$1,973,339.90	\$3,044,639.35	\$2,518,072.63	\$1,578,343.00	\$1,933,120.00
Expenditure Totals	\$1,217,565.09	\$1,921,369.04	\$4,408,498.69	\$1,578,343.00	\$1,933,120.00
Fund Total: Hydroelectric Oprtns Fund	\$755,774.81	\$1,123,270.31	(\$1,890,426.06)	\$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	\$2,498.50	\$6,026.00	\$6,050.00	\$6,000.00	\$1,019,633.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$173.00	\$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	\$2,500,000.00	\$8,769,840.00	\$9,352,069.00	\$7,625,102.00
Revenue Totals	\$2,498.50	\$2,506,026.00	\$8,776,063.00	\$9,358,069.00	\$8,644,735.00
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	\$92,551.49	\$158,750.00	\$75,250.00
EX3-Cap Imp - Capital Improvements	\$4,444,402.97	\$4,587,057.68	\$6,161,035.51	\$9,274,622.00	\$7,567,286.00
Revenue Totals:	\$2,498.50	\$2,506,026.00	\$8,776,063.00	\$9,358,069.00	\$8,644,735.00
Expenditure Totals	\$4,444,402.97	\$4,587,057.68	\$6,253,587.00	\$9,433,372.00	\$7,642,536.00
Fund Total: Electric Cap Imprvmt Fund	(\$4,441,904.47)	(\$2,081,031.68)	\$2,522,476.00	(\$75,303.00)	\$1,002,199.00
Fund: 526 Elec Rate Stablztn Fund					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$6,814.77	\$5,175.80	\$17,676.79	\$15,000.00	\$15,000.00

City of Hamilton, Ohio

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RE11-Transfers - Transfers In	\$3,015,000.00	\$1,900,000.00	\$2,500,000.00	\$7,500,000.00	\$10,622,000.00
Revenue Totals	\$3,021,814.77	\$1,905,175.80	\$2,517,676.79	\$7,515,000.00	\$10,637,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$5,000,000.00	\$0.00	\$2,500,000.00	\$7,500,000.00	\$10,622,000.00
Revenue Totals:	\$3,021,814.77	\$1,905,175.80	\$2,517,676.79	\$7,515,000.00	\$10,637,000.00
Expenditure Totals	\$5,000,000.00	\$0.00	\$2,500,000.00	\$7,500,000.00	\$10,622,000.00
Fund Total: Elec Rate Stabilztn Fund	(\$1,978,185.23)	\$1,905,175.80	\$17,676.79	\$15,000.00	\$15,000.00
Fund: 527 Elec System Reserve Fund					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$16,873.02	\$11,942.98	\$114,016.13	\$345,000.00	\$786,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$35,004,177.60	\$0.00	\$0.00
Revenue Totals	\$16,873.02	\$11,942.98	\$35,118,193.73	\$345,000.00	\$786,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$915,000.00	\$1,900,000.00	\$6,551,036.71	\$21,452,819.00	\$13,072,000.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$16,873.02	\$11,942.98	\$35,118,193.73	\$345,000.00	\$786,000.00
Expenditure Totals	\$915,000.00	\$1,900,000.00	\$6,551,036.71	\$21,452,819.00	\$13,072,000.00
Fund Total: Elec System Reserve Fund	(\$898,126.98)	(\$1,888,057.02)	\$28,567,157.02	(\$21,107,819.00)	(\$12,286,000.00)
Fund: 528 92 Electric Bd Service Fd					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$0.00	\$310,718.54	\$310,000.00	\$310,000.00
RE09-Misc - Miscellaneous Revenue	\$302,453.88	\$3,755.37	\$12,604.27	\$12,000.00	\$25,000.00
RE11-Transfers - Transfers In	\$15,045,911.19	\$11,903,156.67	\$2,048,940.75	\$2,175,000.00	\$2,172,000.00
Revenue Totals	\$15,348,365.07	\$11,906,912.04	\$2,372,263.56	\$2,497,000.00	\$2,507,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX4-Debt Serv - Debt Service	\$15,064,086.28	\$14,992,159.66	\$2,470,583.76	\$2,482,759.00	\$2,482,000.00
Revenue Totals:	\$15,348,365.07	\$11,906,912.04	\$2,372,263.56	\$2,497,000.00	\$2,507,000.00
Expenditure Totals	\$15,064,086.28	\$14,992,159.66	\$2,470,583.76	\$2,482,759.00	\$2,482,000.00
Fund Total: 92 Electric Bd Service Fd	\$284,278.79	(\$3,085,247.62)	(\$98,320.20)	\$14,241.00	\$25,000.00
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	\$0.00	\$586,681.05	\$4,000,000.00	\$6,899,763.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$0.00	\$0.00	\$586,681.05	\$4,000,000.00	\$6,899,763.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX3-Cap Imp - Capital Improvements	\$952,056.95	\$68,706.59	\$780,582.20	\$4,000,000.00	\$6,899,763.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$0.00	\$0.00	\$586,681.05	\$4,000,000.00	\$6,899,763.00
Expenditure Totals	\$952,056.95	\$68,706.59	\$780,582.20	\$4,000,000.00	\$6,899,763.00
Fund Total: Water Construction Fund	(\$952,056.95)	(\$68,706.59)	(\$193,901.15)	\$0.00	\$0.00

City of Hamilton, Ohio

Annual Budget by Account Classification Report

Summary

	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 Council Final
Fund: 535 Water Cap Imprmt Fund					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$6,757.50	\$0.00	\$0.00	\$0.00	\$0.00
RE06-Enterprise - Enterprise Revenues	\$72,630.00	\$38,880.00	\$6,120.00	\$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	\$1,203,299.00	\$4,209,100.00	\$0.00	\$1,619,500.00	\$1,523,500.00
Revenue Totals	\$1,282,686.50	\$4,247,980.00	\$6,120.00	\$1,629,500.00	\$1,533,500.00
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	\$92,551.46	\$158,750.00	\$75,250.00
EX3-Cap Imp - Capital Improvements	\$1,271,624.59	\$936,191.79	\$2,587,322.09	\$2,335,000.00	\$1,322,000.00
Revenue Totals:	\$1,282,686.50	\$4,247,980.00	\$6,120.00	\$1,629,500.00	\$1,533,500.00
Expenditure Totals	\$1,271,624.59	\$936,191.79	\$2,679,873.55	\$2,493,750.00	\$1,397,250.00
Fund Total: Water Cap Imprmt Fund	\$11,061.91	\$3,311,788.21	(\$2,673,753.55)	(\$864,250.00)	\$136,250.00
Fund: 536 Water Rate Stabilztn Fund					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$9,280.04	\$5,314.96	\$6,971.42	\$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	\$9,280.04	\$5,314.96	\$6,971.42	\$5,500.00	\$5,500.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$9,280.04	\$5,314.96	\$6,971.42	\$5,500.00	\$5,500.00
Expenditure Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Total: Water Rate Stabilztn Fund	\$9,280.04	\$5,314.96	\$6,971.42	\$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	\$0.00	\$192,514.42	\$192,000.00	\$192,000.00
RE09-Misc - Miscellaneous Revenue	\$54.73	\$52.03	\$1,805.87	\$1,600.00	\$6,000.00
RE11-Transfers - Transfers In	\$2,123,544.75	\$2,116,158.08	\$2,014,612.83	\$1,875,000.00	\$1,878,000.00
Revenue Totals	\$2,123,599.48	\$2,116,210.11	\$2,208,933.12	\$2,068,600.00	\$2,076,000.00
Expenditures					

City of Hamilton, Ohio

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	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 Council Final
EX4-Debt Serv - Debt Service	\$2,123,028.58	\$2,125,360.13	\$2,064,721.16	\$2,065,000.00	\$2,069,400.00
Revenue Totals:	\$2,123,599.48	\$2,116,210.11	\$2,208,933.12	\$2,068,600.00	\$2,076,000.00
Expenditure Totals	\$2,123,028.58	\$2,125,360.13	\$2,064,721.16	\$2,065,000.00	\$2,069,400.00
Fund Total: Water Bond Service Fund	\$570.90	(\$9,150.02)	\$144,211.96	\$3,600.00	\$6,600.00
Fund: 541 Wastewater Constructn Fd					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$68,040.10	\$0.00	\$0.00	\$0.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$3,140,810.80	\$1,436,000.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$0.00	\$68,040.10	\$3,140,810.80	\$1,436,000.00	\$0.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$111,042.00	\$115,138.00	\$0.00
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$4,414,088.95	\$0.00	\$0.00
EX3-Cap Imp - Capital Improvements	\$5,857,960.08	\$9,509,855.92	\$7,790,434.95	\$1,436,000.00	\$0.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$0.00	\$68,040.10	\$3,140,810.80	\$1,436,000.00	\$0.00
Expenditure Totals	\$5,857,960.08	\$9,509,855.92	\$12,315,565.90	\$1,551,138.00	\$0.00
Fund Total: Wastewater Constructn Fd	(\$5,857,960.08)	(\$9,441,815.82)	(\$9,174,755.10)	(\$115,138.00)	\$0.00
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	\$28,061.00	\$63,899.00	\$125,380.00	\$130,000.00	\$130,000.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$36,000.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$1,530,000.00	\$2,138,000.00	\$0.00	\$1,423,000.00	\$1,763,397.00
Revenue Totals	\$1,558,061.00	\$2,201,899.00	\$161,380.00	\$1,553,000.00	\$1,893,397.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$930,000.00	\$0.00	\$92,551.46	\$108,750.00	\$75,250.00
EX3-Cap Imp - Capital Improvements	\$382,323.67	\$202,125.09	\$2,376,766.55	\$1,929,500.00	\$2,466,187.00
Revenue Totals:	\$1,558,061.00	\$2,201,899.00	\$161,380.00	\$1,553,000.00	\$1,893,397.00
Expenditure Totals	\$1,312,323.67	\$202,125.09	\$2,469,318.01	\$2,038,250.00	\$2,541,437.00
Fund Total: Wastewater Cap Imprvmt Fd	\$245,737.33	\$1,999,773.91	(\$2,307,938.01)	(\$485,250.00)	(\$648,040.00)
Fund: 546 Wastewtr Rate Stabilztn Fd					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$3,548.15	\$4,226.17	\$8,959.74	\$7,000.00	\$7,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$3,548.15	\$4,226.17	\$8,959.74	\$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:	\$3,548.15	\$4,226.17	\$8,959.74	\$7,000.00	\$7,000.00

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	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 Council Final
Expenditure Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Total: Wastewtr Rate Stablztn Fd	\$3,548.15	\$4,226.17	\$8,959.74	\$7,000.00	\$7,000.00
Fund: 547 Wastewater Sys Reserve Fd					
Revenue					
RE11-Transfers - Transfers In	\$930,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$930,000.00	\$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:	\$930,000.00	\$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	\$930,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund: 548 Wastewater Bond Service					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$0.00	\$240,013.54	\$240,000.00	\$240,000.00
RE09-Misc - Miscellaneous Revenue	\$127,161.31	\$1,621.44	\$21,486.84	\$22,000.00	\$40,000.00
RE11-Transfers - Transfers In	\$4,611,062.34	\$4,633,728.06	\$4,426,956.46	\$3,800,000.00	\$3,817,000.00
Revenue Totals	\$4,738,223.65	\$4,635,349.50	\$4,688,456.84	\$4,062,000.00	\$4,097,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX4-Debt Serv - Debt Service	\$4,613,111.82	\$4,605,644.34	\$4,802,454.77	\$3,995,000.00	\$4,057,000.00
Revenue Totals:	\$4,738,223.65	\$4,635,349.50	\$4,688,456.84	\$4,062,000.00	\$4,097,000.00
Expenditure Totals	\$4,613,111.82	\$4,605,644.34	\$4,802,454.77	\$3,995,000.00	\$4,057,000.00
Fund Total: Wastewater Bond Service	\$125,111.83	\$29,705.16	(\$113,997.93)	\$67,000.00	\$40,000.00
Fund: 550 Parking Fund					
Revenue					
RE06-Enterprise - Enterprise Revenues	\$222,102.67	\$255,501.89	\$320,414.00	\$294,000.00	\$309,000.00
RE09-Misc - Miscellaneous Revenue	\$9,281.41	\$6,893.29	\$15,382.44	\$6,600.00	\$12,000.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$53,819.00	\$183,017.99	\$52,969.76	\$56,344.00	\$55,207.00
Revenue Totals	\$285,203.08	\$445,413.17	\$388,766.20	\$356,944.00	\$376,207.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$112,297.93	\$132,437.93	\$134,508.68	\$135,011.00	\$141,289.00
EX2-Other Exp - Other Expenditures	\$137,590.16	\$183,580.40	\$261,242.90	\$183,405.00	\$171,421.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$140,911.98	\$14,409.43	\$31,000.00	\$0.00
EX4-Debt Serv - Debt Service	\$53,818.76	\$53,068.74	\$52,243.76	\$56,344.00	\$55,207.00
Revenue Totals:	\$285,203.08	\$445,413.17	\$388,766.20	\$356,944.00	\$376,207.00
Expenditure Totals	\$303,706.85	\$509,999.05	\$462,404.77	\$405,760.00	\$367,917.00
Fund Total: Parking Fund	(\$18,503.77)	(\$64,585.88)	(\$73,638.57)	(\$48,816.00)	\$8,290.00
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	\$15,180.00	\$16,508.25	\$15,638.00	\$17,000.00
RE05-Recreation - Recreation Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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RE06-Enterprise - Enterprise Revenues	\$1,076,869.12	\$1,115,793.16	\$1,034,505.91	\$1,175,350.00	\$1,150,350.00
RE09-Misc - Miscellaneous Revenue	\$10,316.56	\$7,209.05	\$9,875.03	\$4,740.00	\$5,990.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$258,682.25	\$119,332.78	\$98,435.85	\$96,054.00	\$12,667.00
Revenue Totals	\$1,361,047.93	\$1,257,514.99	\$1,159,325.04	\$1,291,782.00	\$1,186,007.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$452,318.59	\$479,043.40	\$468,716.22	\$527,753.00	\$513,021.00
EX2-Other Exp - Other Expenditures	\$624,823.98	\$596,300.68	\$609,215.07	\$660,100.00	\$653,360.00
EX3-Cap Imp - Capital Improvements	\$8,460.75	\$0.00	\$17,250.00	\$0.00	\$37,000.00
EX4-Debt Serv - Debt Service	\$218,682.25	\$118,455.78	\$96,957.85	\$96,054.00	\$12,667.00
Revenue Totals:	\$1,361,047.93	\$1,257,514.99	\$1,159,325.04	\$1,291,782.00	\$1,186,007.00
Expenditure Totals	\$1,304,285.57	\$1,193,799.86	\$1,192,139.14	\$1,283,907.00	\$1,216,048.00
Fund Total: Golf Fund	\$56,762.36	\$63,715.13	(\$32,814.10)	\$7,875.00	(\$30,041.00)
Fund: 610 Fleet Maintenance Fund					
Revenue					
RE04-Chg Serv - Charges For Services	\$2,413,521.63	\$2,391,107.39	\$2,420,978.54	\$2,449,094.00	\$2,277,739.00
RE09-Misc - Miscellaneous Revenue	\$50.32	\$20,300.38	\$1,028.37	\$15,000.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$2,413,571.95	\$2,411,407.77	\$2,422,006.91	\$2,464,094.00	\$2,277,739.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$828,466.91	\$798,884.65	\$755,247.14	\$895,974.00	\$939,112.00
EX2-Other Exp - Other Expenditures	\$1,544,199.74	\$1,499,165.42	\$1,689,780.92	\$1,508,237.00	\$1,338,627.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$26,419.55	\$6,809.16	\$200,000.00	\$100,000.00
Revenue Totals:	\$2,413,571.95	\$2,411,407.77	\$2,422,006.91	\$2,464,094.00	\$2,277,739.00
Expenditure Totals	\$2,372,666.65	\$2,324,469.62	\$2,451,837.22	\$2,604,211.00	\$2,377,739.00
Fund Total: Fleet Maintenance Fund	\$40,905.30	\$86,938.15	(\$29,830.31)	(\$140,117.00)	(\$100,000.00)
Fund: 620 Central Services					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$0.00	\$11,600.00	\$0.00	\$0.00
RE04-Chg Serv - Charges For Services	\$5,806,776.07	\$6,221,134.59	\$7,236,197.30	\$8,260,360.00	\$8,469,461.00
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	\$5,806,776.07	\$6,221,134.59	\$7,247,797.30	\$8,260,360.00	\$8,469,461.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$3,659,778.53	\$3,989,400.26	\$4,616,511.22	\$5,095,877.00	\$5,376,288.00
EX2-Other Exp - Other Expenditures	\$2,099,690.32	\$2,200,643.37	\$2,199,047.82	\$2,740,653.00	\$2,772,173.00
EX3-Cap Imp - Capital Improvements	\$41,792.04	\$31,443.03	\$434,910.68	\$559,000.00	\$321,000.00
Revenue Totals:	\$5,806,776.07	\$6,221,134.59	\$7,247,797.30	\$8,260,360.00	\$8,469,461.00
Expenditure Totals	\$5,801,260.89	\$6,221,486.66	\$7,250,469.72	\$8,395,530.00	\$8,469,461.00
Fund Total: Central Services	\$5,515.18	(\$352.07)	(\$2,672.42)	(\$135,170.00)	\$0.00
Fund: 640 Central Benefits Fund					
Revenue					

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RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE10-Financing - Other Financing Sources	\$425,595.07	\$9,208.72	\$12,882.99	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$551,848.00	\$0.00
Revenue Totals	\$425,595.07	\$9,208.72	\$12,882.99	\$551,848.00	\$0.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$0.00	\$600,000.00	\$551,848.00	\$551,848.00	\$500,000.00
Revenue Totals:	\$425,595.07	\$9,208.72	\$12,882.99	\$551,848.00	\$0.00
Expenditure Totals	\$0.00	\$600,000.00	\$551,848.00	\$551,848.00	\$500,000.00
Fund Total: Central Benefits Fund	\$425,595.07	(\$590,791.28)	(\$538,965.01)	\$0.00	(\$500,000.00)
Fund: 650 Economic Budget Stabilization					
Revenue					
RE11-Transfers - Transfers In	\$0.00	\$1,777,955.00	\$316,023.00	\$0.00	\$1,210,607.00
Revenue Totals	\$0.00	\$1,777,955.00	\$316,023.00	\$0.00	\$1,210,607.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$1,600,000.00	\$0.00	\$400,000.00	\$0.00
Revenue Totals:	\$0.00	\$1,777,955.00	\$316,023.00	\$0.00	\$1,210,607.00
Expenditure Totals	\$0.00	\$1,600,000.00	\$0.00	\$400,000.00	\$0.00
Fund Total: Economic Budget Stabilization	\$0.00	\$177,955.00	\$316,023.00	(\$400,000.00)	\$1,210,607.00
Fund: 715 Unclaimed Monies Fund					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$150,000.00	\$2,500.00
Revenue Totals	\$0.00	\$0.00	\$0.00	\$150,000.00	\$2,500.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$7,140.20	\$0.00	\$494.23	\$25,000.00	\$2,500.00
Revenue Totals:	\$0.00	\$0.00	\$0.00	\$150,000.00	\$2,500.00
Expenditure Totals	\$7,140.20	\$0.00	\$494.23	\$25,000.00	\$2,500.00
Fund Total: Unclaimed Monies Fund	(\$7,140.20)	\$0.00	(\$494.23)	\$125,000.00	\$0.00
Fund: 730 Benninghoffen Trust Fund					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$247.50	\$247.50	\$614.85	\$500.00	\$800.00
Revenue Totals	\$247.50	\$247.50	\$614.85	\$500.00	\$800.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$247.50	\$247.50	\$565.51	\$500.00	\$800.00
Revenue Totals:	\$247.50	\$247.50	\$614.85	\$500.00	\$800.00
Expenditure Totals	\$247.50	\$247.50	\$565.51	\$500.00	\$800.00
Fund Total: Benninghoffen Trust Fund	\$0.00	\$0.00	\$49.34	\$0.00	\$0.00
Fund: 775 Sinking Fund					
Revenue					
RE08-Spec Assmt - Special Assessments	\$484,899.95	\$0.00	\$0.00	\$0.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$6,561.90	\$836.46	\$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	\$3,265,589.60	\$3,665,165.28	\$4,507,215.51	\$4,354,355.00	\$3,831,874.00

Annual Budget by Account Classification Report

Summary

	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 Council Final
Revenue Totals	\$3,757,051.45	\$3,666,001.74	\$4,507,215.51	\$4,354,355.00	\$3,831,874.00
Expenditures					
EX4-Debt Serv - Debt Service	\$3,888,299.97	\$3,971,453.77	\$4,507,215.51	\$4,354,355.00	\$3,831,874.00
Revenue Totals:	\$3,757,051.45	\$3,666,001.74	\$4,507,215.51	\$4,354,355.00	\$3,831,874.00
Expenditure Totals	\$3,888,299.97	\$3,971,453.77	\$4,507,215.51	\$4,354,355.00	\$3,831,874.00
Fund Total: Sinking Fund	(\$131,248.52)	(\$305,452.03)	\$0.00	\$0.00	\$0.00
Revenue Grand Totals:	\$257,567,342.65	\$359,891,381.95	\$427,628,102.52	\$282,084,202.00	0
Expenditure Grand Totals:	\$273,405,266.19	\$376,508,719.27	\$406,204,929.89	\$307,969,688.00	0
Net Grand Totals:	(\$15,837,923.54)	(\$16,617,337.32)	\$21,423,172.63	(\$25,885,486.00)	0)

2018 Budget
Appendices

City of Hamilton
BUTLER COUNTY OHIO



Glossary: Ac - Bu

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

Glossary: Bu - Co

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

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

Glossary: Co - Fi

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

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

Glossary: Fi - Lo

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

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

Glossary: Ma - Re

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

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)

Glossary: Re - Tr

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

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

Glossary: Tr - XI

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