



2017 City of Hamilton
BUTLER COUNTY OHIO 

Proposed Annual Budget
DRAFT BOOK



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Hamilton

Ohio

For the Fiscal Year Beginning

January 1, 2016

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 and a Citywide organizational chart as well as 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 1-22.

Budget Overview

Discusses the budgetary development process as well as the fund classifications of the City. Also included are information regarding the City’s economic climate and fiscal history, staffing trends, and assumptions used to develop the 2017 Proposed Operating Budget with respect to budgetary trends. The All Funds Budget Summary and Fund Matrix introduce the budget for Fiscal Year 2017 and the Capital Budget Summary outlines capital investment priorities in 2017. Pages 23-50.

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 as well as goals and accomplishments, departmental missions, and staffing trends. Pages 51-94.

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 of 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 95-154.

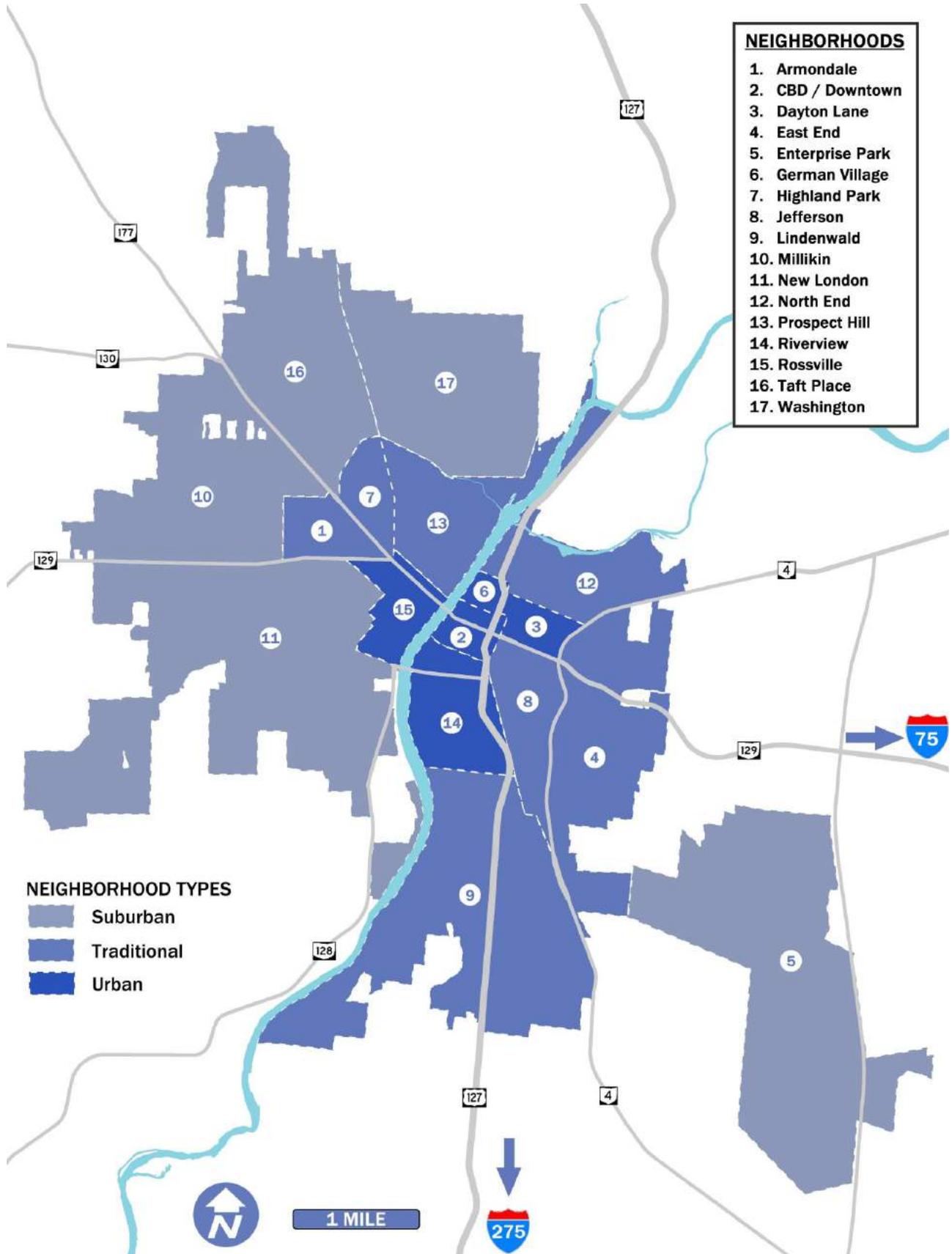
Appendices

Provides statistical and supplemental data as well as a glossary of common terms used throughout the budget document. Pages 155-162.

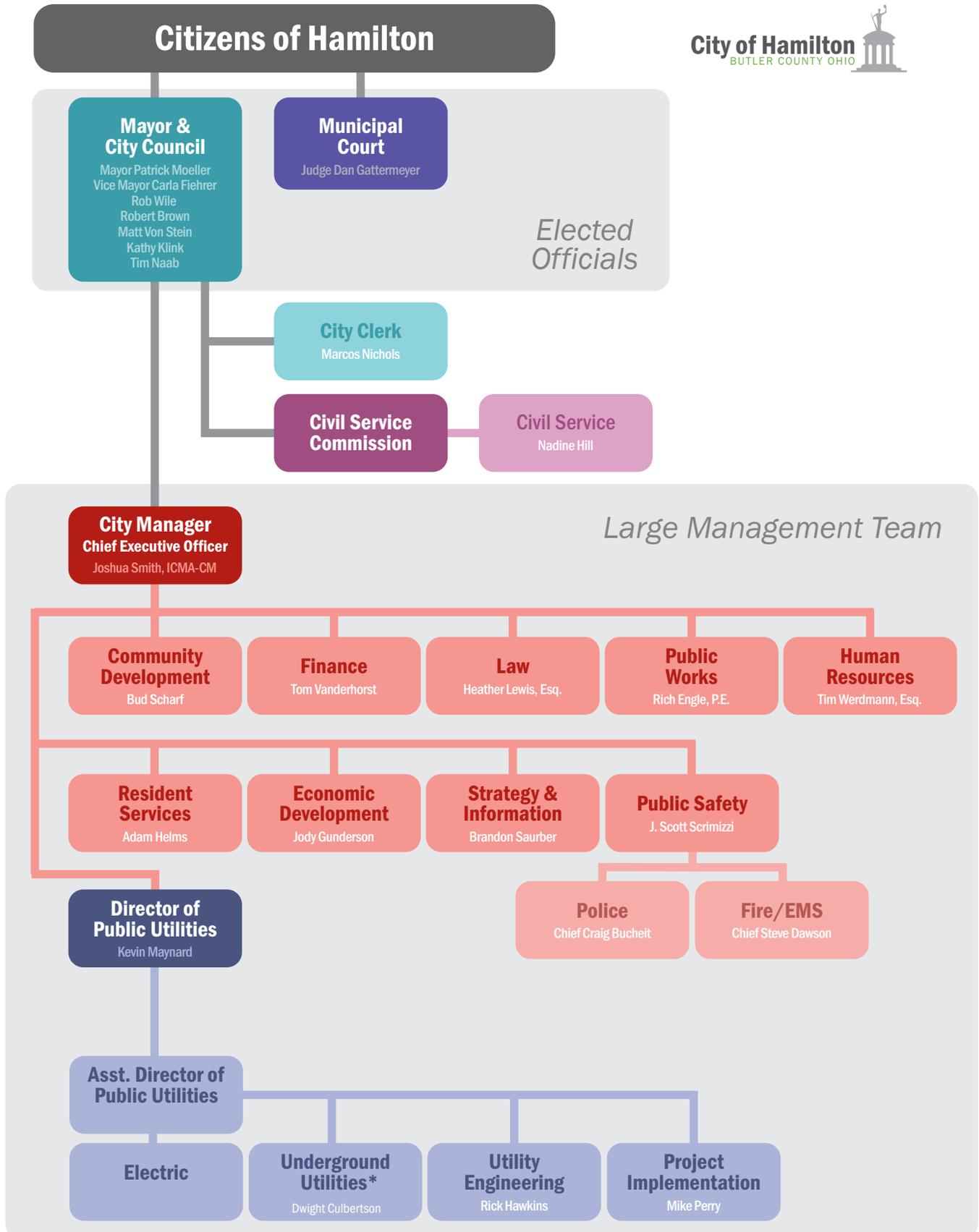
Classification Summary

Outlines the full fund Classification Summary for revenues and expenditures of the 2017 Budget. Pages 163-183.

Map of Hamilton



City Organizational Chart



List of Principal Officials

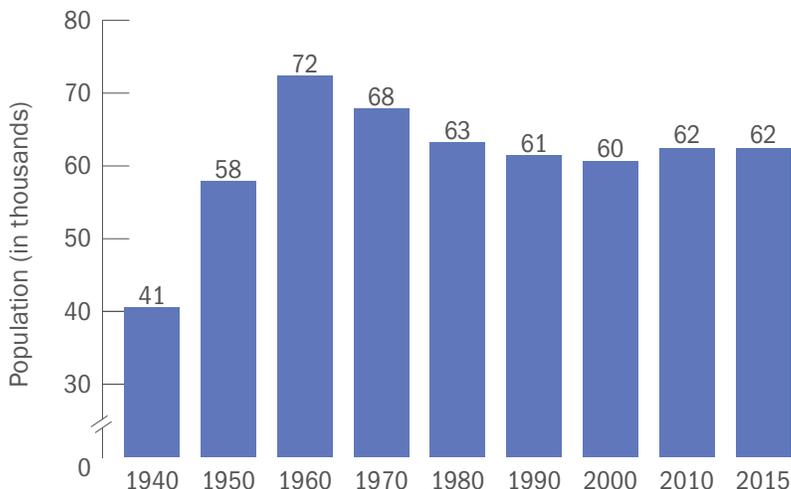
Elected Officials

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

Administrative Personnel

Joshua A. Smith	City Manager
Nicholas Garuckas	City Clerk
Nadine Hill	Director of Civil Service and Personnel
Eugene “Bud” Scharf	Director of Community Development
Jody Gunderson	Director of Economic Development
Tom Vanderhorst	Director of Finance
Timothy Werdmann	Director of Human Resources
Heather Lewis, Esq.	Director of Law (Millikin & Fitton Law Firm)
Mike Perry	Director of Project Implementation
J. Scott Scrimizzi	Director of Public Safety
Kevin Maynard	Director of Public Utilities
Richard Engle, P.E.	Director of Public Works
Adam Helms	Director of Resident Services
Brandon Saurber	Director of Strategy & Information
Dwight Culbertson	Director of Underground Utilities
Rick Hawkins	Director of Utility Engineering
Craig Bucheit	Police Chief
Steve Dawson	Fire Chief

Hamilton at a Glance



Household Income

Income Level	Percentage
Less than \$10k	8.9%
\$10k to \$15k	6.6%
\$15k to \$25k	15.1%
\$25k to \$35k	12.1%
\$35k to \$50k	17.7%
\$50k to \$75k	17.3%
\$75k to \$100k	10.4%
\$100k to \$150k	8.2%
\$150k to \$200k	2.6%
\$200k or more	1.1%

Educational Obtainment

Education Level	Percentage
Less than High School	14.8%
High School	43.5%
Some College	19.9%
Associates	6.9%
Bachelors	10.2%
Advanced Degree	4.7%

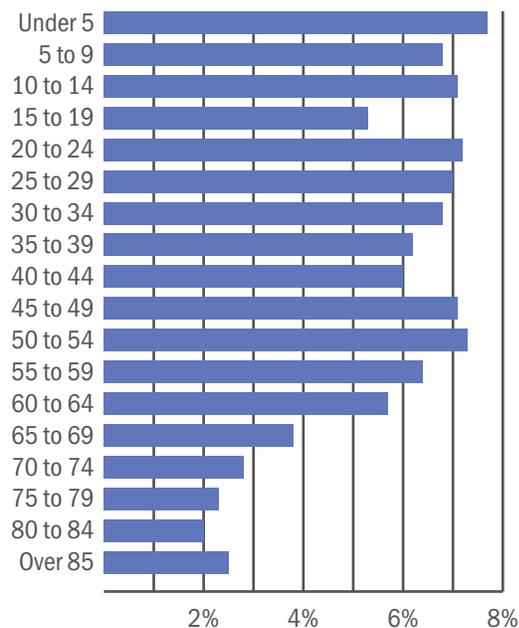
Hamilton's Top Employers in 2016

Company	Industry	Employees
Butler County	Government	1,500
Fort Hamilton Hospital	Health Care	1,000
Hamilton City School District	Education	1,000
Community First Solutions	Health Care	700
ThyssenKrupp Bilstein of America (Headquarters)	Manufacturing	675
City of Hamilton	Government	630
Miami University	Education	400
STARTEK	Communication Technology	350
Barclaycard	Communication Technology	250
Bethesda Butler Hospital	Health Care	245
Valeo Climate Control	Manufacturing	235
First Financial Bank	Financial	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

General Info

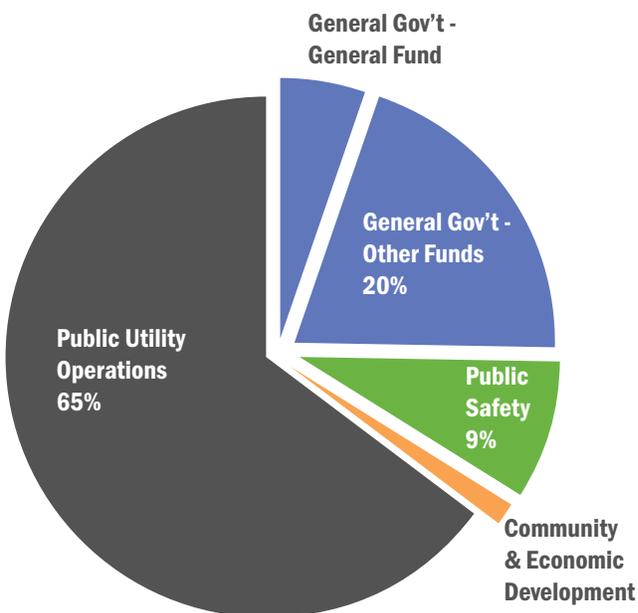
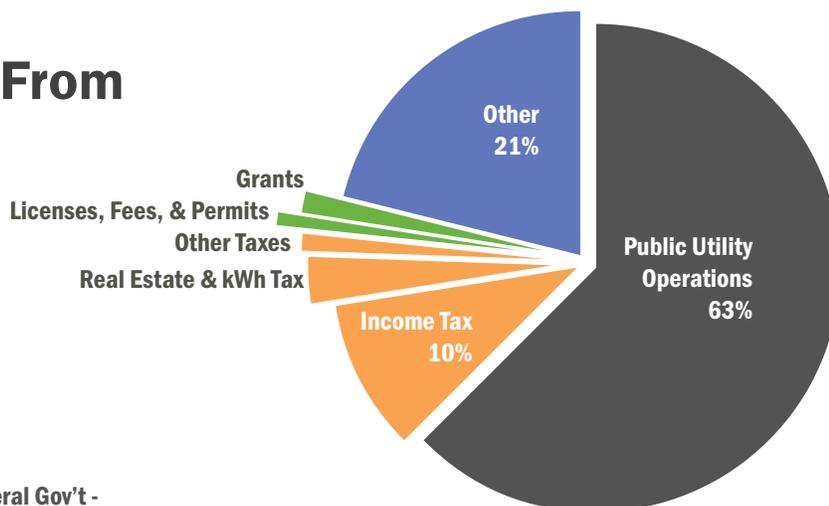
Median Age	35.8
Males per 100 Females	85.3
Total Households	23,849
Median Household Income	\$40,427
Estimated 2015 Unemployment	5.1%

Population age distribution

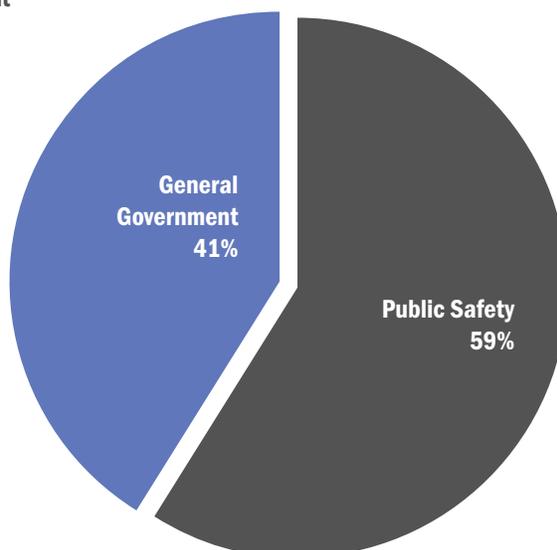


Budget at a Glance

\$282.08M | Where the Money Comes From **All Funds**



Where the Money Goes **All Funds** | **\$307.97M**



\$45.58M | Where the Money Goes **General Fund Only**

Strategic Plan Summary

The City of Hamilton's Strategic Plan and related planning process are based on the Objectives, Goals, Strategies, Measures (OGSM) strategy utilized by Procter & Gamble, the world's largest and most profitable consumer products company headquartered in nearby Cincinnati, Ohio. Hamilton's Strategic Plan is evaluated and updated annually at the Executive and Council level during a third party facilitated retreat. The annual review and revision of strategies and measures related to the City's Strategic Plan took place during the development of the 2017 Budget and related public documents, such as this budget book.

What you are seeing today represents the evolution of this process and our strategies to be employed moving forward. Our strategic plan has evolved over the past 5 years, changing slightly as we set our sights on bigger, yet more defined, targets. We will continue to measure progress on our major goals while remaining flexible at the strategy level.

On this page are the performance measures of our 2014-2018 plan. The full plan can be found on the next page. In these charts the dashed line represents where we needed to be at the end of 2016. As you will see, there has been great progress in Hamilton 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.

Strategic Goal Progress

The following graphs represent the progress made toward our strategic goals as of the end of the third quarter of 2016.

INVESTMENT

Generate \$125 mm in new private investment



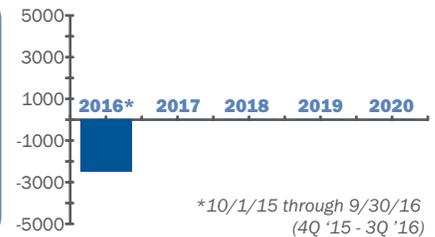
JOBS

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



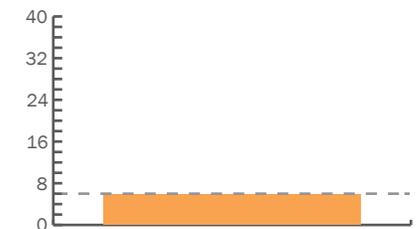
PROPERTY SALES

Exceed total county growth rate of median home sale prices



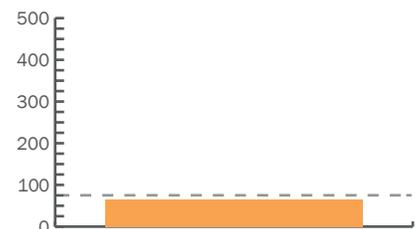
RECREATION/AMENITIES

Generate \$40 mm in investment for recreational amenities



EVENTS/ARTS

Engage 500,000 participants in special events, arts, & recreation activities



VISION: To become a purposeful destination for working, living, and playing



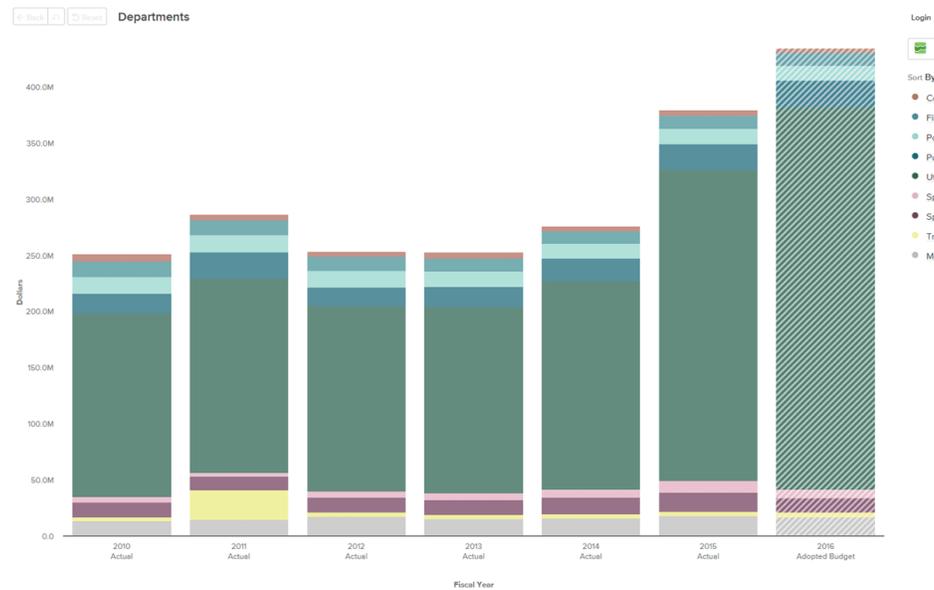
STRATEGIC PLAN SUMMARY: 2014-2018

Hamilton Highlight

Open Gov

OpenGov is an open data platform which helps government entities display information over a multi-year period. To publish our data in a completely transparent format, the City of Hamilton utilizes this platform to dynamically present the City's financial data, from multi-year trends to line-item level details. The OpenHamilton Transparency Portal empowers residents, staff, and other stakeholders with a bank of information that displays how the City is working for its citizens. 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 OpenGov from the City of Hamilton's website, select the Government tab and go to the Finance Department's webpage. Once at the Finance Department's webpage, select the Budget Portal which will take you to the city's OpenGov portal. The portal can also be accessed by going to this address: hamiltonoh.opengov.com.



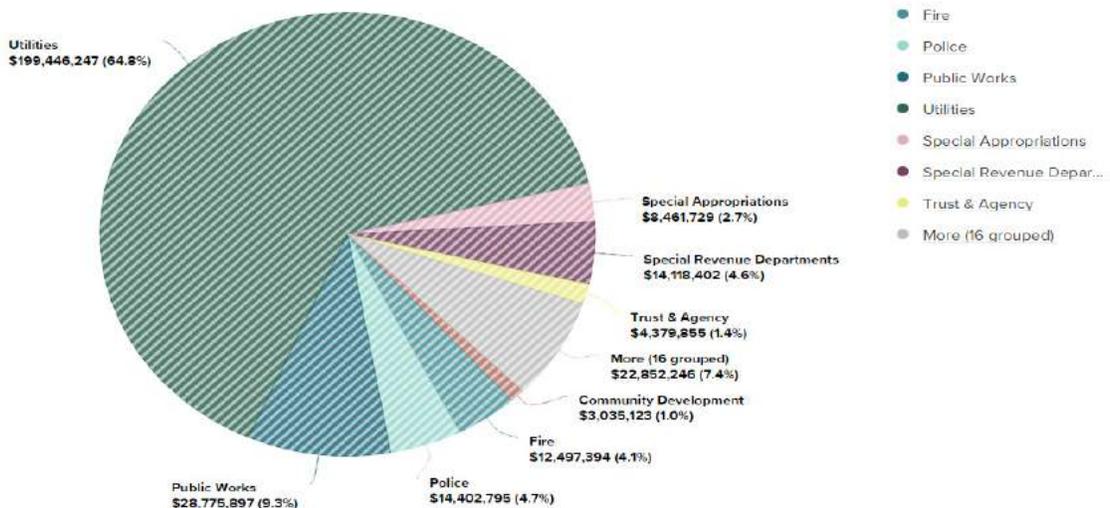
Welcome to the City of Hamilton, OH's Report

Governments, just like individuals, have checkbooks to keep track of spending on items such as office supplies and fire trucks. Start exploring how Hamilton spends.

You can also find these getting started topics in the Help menu.

How To | Multi-Fund Accounting 101 | Just get started | Take tour

Expense/Revenue/Transfer	Payment Date	Check No.	Invoice Item Amount (\$)	Vendor Name	Invoice Description
Expenses	10/31/2016	243017	12.58	Hamilton City of	Hamilton Utility Bills for October 2016
Expenses	10/31/2016	243021	240.00	Johnnys A-1 Sanitation	Portable toilets for RiversEdge Conce



2017 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 in the southwestern region of the State of Ohio. 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 just over 62,000 people.

Hamilton was founded in 1791 by European Americans at Fort Hamilton, a frontier military fort named in honor of Alexander Hamilton, who was at the time the Secretary of the Treasury of the United States. The post served primarily as a supply station for the troops of Generals Arthur St. Clair and Anthony Wayne, who led troops against the local Shawnee and Miami Native Americans in an effort to expand opportunities for European American settlement.

By 1800, the fort had been abandoned and Hamilton began transitioning to an agricultural and regional trading town. The town was mapped, government was seated, and the town was named by 1803. 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 industries. It was four miles to the north of Hamilton that 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 having a key role in 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 how other industries in the area thrived, he decided to locate his new factory in the area. Years later, the factory was converted to produce auto parts.

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 equivalent to around one month's discharge of water over Niagara Falls flowed through the Miami River Valley during the ensuing flood and waters rose with unexpected suddenness, reaching up to 18 feet in some areas of the City. Approximately 200 residents lost their lives in the Flood of 1913, and damage in the Miami River Valley was calculated at \$100 million, or the equivalent of approximately \$2.40 billion in today's value.

In the 1920s, many Chicago gangsters had second homes in Hamilton, earning the city the nickname of "Little Chicago." Manufacturing continued through the early 20th century as factories transitioned to produce military supplies, such as tank turrets, Liberty ships, and submarine engines, during 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 newest transportation network. This changed in 1999, when the Butler County Veterans Highway (State Route 129) was constructed to directly connect Hamilton to the interstate.

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 both by manufacturers employing revolutionary and innovative approaches to manufacturing as well as through the expansion of non-manufacturing industry.



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. President Bush advocated for education and, at the time, Congress had just passed the “No Child Left Behind Act.” The Act was designed to support U.S. schools by reforming education based on the idea that instituting measurable goals and developing high standards for students could improve educational outcomes. The President chose to sign this bill into law at Hamilton High School on January 8, 2002.

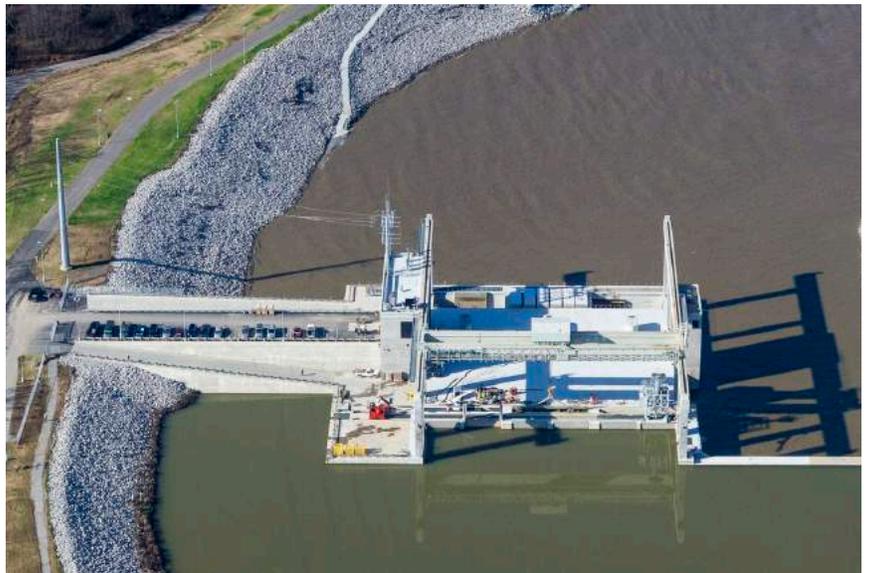
The City of Hamilton was declared the City of Sculpture in 2000 by Governor Robert “Bob” Taft and is home to many public art installations, including Pyramid Hill Sculpture Park. Several recent City initiatives have focused on enhancing the quality of life for residents through community experiences involving the arts, recreation, music, and a vibrant downtown core. RiversEdge, a waterfront amphitheater, was completed in 2014 and hosts free summer concert programming that has won it the title of best music venue in Greater Cincinnati by Cincinnati A-List. Residents also receive extremely competitive utility services from the City and enjoy the “World’s Best Water” (as named by the Berkeley Springs International Competition in 2010 and 2015) straight from their taps.

Along with Hamilton’s new cultural renaissance, businesses both large and small have been opening their doors in Hamilton. New companies such as customer call center STARTEK and local brewery Municipal Brew Works are now thriving business located in the heart of Hamilton’s downtown. The City of Hamilton’s small business incubator, the Hamilton Mill (formerly BizTech), is located in the former Municipal Building at 20 High Street and 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 50 people in downtown Hamilton.

In 2016, 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 and fully operational over the summer of 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, celebrated its groundbreaking in August 2016. 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.

On a smaller scale, revitalization efforts in the urban core have resulted in 13 new small businesses opening on Main Street during 2016. A citizen-led Advisory Board, 17Strong, was formed and board members awarded 15 micro-grants to 11 neighborhoods for projects ranging from purchasing signage, holding neighborhood events, and improving/beautifying parks.



The Meldahl Hydroelectric Facility became fully operational during the summer 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.

Two big announcements were made during the State of the City in September 2016: the Marcum Apartments and the Spooky Nook/ Champion Paper project. Construction on Marcum Apartments is expected to begin in 2017, and will add 100 luxury apartment units and retail space to the old Mercy Hospital lot. City officials have discussed plans to utilize this lot for housing for over 10 years. Spooky Nook Sports announced their commitment to build an indoor sports complex at the old Champion Paper Mill site on the western bank of the Great Miami River. Both of these projects would have an enormous impact on ongoing revitalization efforts in Hamilton.

2016 marks Hamilton's 225th anniversary as a city. A week-long celebration in honor of this anniversary began on September 30 with a birthday party and concert. Other events included a geocaching tournament and historical reenactments.



Hamilton celebrated its 225th anniversary as a city by hosting a week of events, including a birthday party and a day of historical reenactments.



Aerial view of downtown Hamilton. Photo courtesy of the Butler County Visitor's Bureau.

Letter From the City Manager

December 14, 2016

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

In accordance with Section 5.05 of the Charter of the City of Hamilton, the proposed annual budget for the fiscal year beginning January 1, 2017 and ending December 31, 2017 is submitted for your consideration.

The budget presents, in summary form, the revenues and expenditures for each of the City's funds. Our budgeting process began in June and was reviewed at the three Finance Committee meetings which took place in October and November. The first and second readings of the Appropriations Ordinance will occur at the December 14, 2016 and December 21, 2016 City Council meetings, respectively. For transparency purposes, a full copy of the budget is available on the City website via the OpenHamilton Transparency Portal.

The annual budget is the City's blueprint for policy decisions that are implemented during each fiscal year, and it represents Hamilton's efforts of innovation, creativity, and vision in providing services to our community as efficiently as possible. In this letter we have captured our major initiatives moving into 2017 as well as some of the projects and partnerships which will impact the budget. It is with great pride that we propose a 2017 General Fund Budget that is strategic, balanced, and strongly focused on our 17 neighborhoods. As the budget document illustrates, we believe our residents deserve to live in neighborhoods that are diverse, safe, and vibrant. Included in our budget document you will see a strong emphasis on placing budget resources in areas that are yielding neighborhood results: the Hamilton Parks Conservancy, the Quick Strike Team, an expanded code enforcement program that will inspect rental properties, nine firemen/medics to man a fourth medic unit on A, B, & C shifts, and eight sworn police officers. In addition, community partners have assisted in creating funds for special policing on Main Street (\$100,000) and in the downtown Special Improvement District (SID) area (\$37,500).

Connecting the Dots

In 2008, the Hamilton Community Foundation partnered with multiple people and entities and brought the Courtyard by Marriott to our downtown. Shortly thereafter, renovations on the Robinson-Schwenn building, the former Journal News building, and the Mercantile Lofts were completed, totaling more than \$12.50 million in investment. Then, in 2013, the

RiversEdge Amphitheater was completed. Fast forward to present day, and we have added over 700 jobs downtown, while Startek, Municipal Brew Works, Butler Tech School of the Arts, Artspace, and numerous small businesses breathe life into our community. These accomplishments only represent the investments in our downtown; businesses such as Barclaycard, ThyssenKrupp Bilstein, iMFLUX, and Community First Solutions have invested heavily in our community over the past five years. The successes and investments we have seen in recent years will continue to be a driving force for change and will lead to even greater things yet to come.

New Projects

The City is planning a number of new initiatives and projects in 2017 that will continue to enhance the quality of life in our community.

Neighborhood Catalytic Program

This is one of the projects beginning in 2017 that I am the most excited for. The City has a unique opportunity to invest in our community. We plan to fully utilize this opportunity by making a \$3.45 million contribution to the Community Improvement Corporation (CIC), who will then provide a short-term, 24 month loan to the Consortium for Ongoing Reinvestment Efforts (CORE) to invest in Main Street. Once these investments take hold, CORE will be able to cover the investments with traditional financing, thus freeing the funds to be reinvested along the Pleasant Avenue Corridor. We can then replicate the success we have seen through CORE projects along this critical corridor in Lindenwald and the Second Ward.

17Strong Redevelopment Grant Program (Blitz Program)

With the recent major job announcements in Hamilton, it has become increasingly important that we support the workforce development efforts in Hamilton. A key element to attract new residents and workers to the city is the quality of our neighborhoods. The 17Strong Redevelopment Grant, or "Blitz Program", is a more formalized version of a campaign we first implemented in German Village. Through this program, we set aside extra funds for police and health activities in individual neighborhoods while simultaneously collaborating with residents of that neighborhood on community programs. We know every neighborhood has a unique mix of assets, concerns, and issues, which is why each program will be customized to best fit the neighborhood.

Quick Strike Team

As stated before, in 2017 the City will be focusing its efforts on making sure Hamilton is clean, safe, and engaged. With this in mind, we will be ramping up the city's cleanup efforts with the Quick Strike Team. In 2016, the Quick Strike Team properly disposed of over 3,526 tires and 393 mattresses, and has dumped over 629 garbage truck loads of trash and debris. In 2017, they will be taking on even more responsibility in our community by maintaining nuisance property grass mowing, which was previously a contracted service. This expansion of responsibility means that we will be adding staff and purchasing capital equipment necessary to get the job done.

Champion Mill Sports Complex

Spooky Nook Sports LLC, based in Manheim, Pennsylvania, has officially announced that it will join in a partnership with the City of Hamilton to redevelop the former Champion Paper Mill. This project will include a youth sports complex, fitness center, hotel, restaurants, brewery, meeting and event space, and more. The City has been and will continue to be a strong partner and advocate for this transformative project. In 2017, we plan to focus investments to assist this project in several ways: property acquisition, public infrastructure improvements (including stormwater system and public intersection improvements), and other utility improvements.

Marcum Apartments

CMC Properties of Blue Ash, Ohio, is planning 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 just across the street from Marcum Park and immediately east of the Courtyard by Marriott Hamilton. Discussions about transforming this lot into housing have been ongoing for ten years. Jim Cohen of CMC Properties was present at the State of the City Address with renderings of the development along with pre-lease sign-ups. This development, also known as the Marcum Apartments, would 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.

Public WiFi

Free wifi was first made available at 20 High Street and RiversEdge in 2016, and in 2017 we will be providing in additional downtown locations, including the new Marcum Park. 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 & Foundation Field Improvements

We have a number of capital investments planned for the Booker T. Washington Center (BTW) and Foundation Field in 2017. Foundation Field, home of the Hamilton Joes, surrounds the BTW. \$125,000 has been included in the 2017 Proposed Budget by the City for various improvements which include but are not limited to: installing a lit pathway to Riverview Elementary, improving and expanding the parking lot, providing lighting and field improvements to the little league field, and improving the restroom and concession area at Foundation Field. Additionally, the City's Electric Utility will be providing approximately \$300,000 in funding for upgraded LED lighting at Foundation Field. The City will also be contributing approximately \$325,000 to the Hamilton Parks Conservancy to construct a splash pad located next the BTW.

Chronic Nuisance Ordinance

Chronic nuisances are properties in Hamilton that are repeat offenders from a public safety standpoint. Through our public safety data, we have found that a few properties are generating a significant number of 911 calls, which in turn escalates costs for everyone in our community. This ordinance is being developed to control the abuse of our emergency responders.

Rental 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.

Completed and Ongoing Initiatives

Hamilton Mill's Pipeline Initiative

The level of innovation in our community has led to the generation of partnerships to leverage our city and our region's resources. The Hamilton Mill, in collaboration with the USEPA, Cintrifuse, Village Capital, and Confluence, recently launched a new initiative called Pipeline, a unique 15-week commercialization program that brings together the most renowned organizations in the water technology industry and pairs them with experts in venture development. Pipeline will provide water-based start-ups access to customers, capital, and guidance from mentors. The first cohort will begin in February 2017.

City Manager Letter Continued

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 2016, 17Strong launched a neighborhood micro-grant program and awarded 15 micro-grants to Hamilton citizen groups. Grant awards ranged from \$475 to \$3,000 and were received from citizen groups in 11 of Hamilton's 17 neighborhoods. Projects funded through this program include purchasing neighborhood signage, holding neighborhood empowerment events, improving and beautifying parks, and hosting activities to support children.

Marcum Park

In April 2016, we celebrated the groundbreaking of this new addition to the Hamilton urban core. Thanks to a \$3.75 million donation from the Joe and Sara Marcum family, work is expected to be complete by the end of December 2016 with a ribbon cutting planned for May 2017. Since its completion in 2013, RiversEdge Amphitheater has become a gathering spot for thousands of people every summer, from the free summer concert series to the annual Big River Get Down. Marcum Park will complement what is offered at RiversEdge, including adding two water features, decorative landscaping, and a great lawn. The central location of this park is also a key to further aiding our downtown revitalization efforts.

South Hamilton Crossing (SHX)

The groundbreaking celebration for the long-awaited South Hamilton Crossing (SHX) project was held on August 17, 2016. 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 will be completed in 2017 or early 2018 and will cost approximately \$32.00 million.

MLK/High Street Intersection

This project is currently underway and will soon be complete. The MLK/High Street intersection is currently being reconfigured to allow for additional turn lanes and to alleviate traffic congestion at a critical and busy point in Hamilton's roadway system.

Civic Park

Civic park is currently being constructed at the corner of High and N 2nd Street. Through generous donations from Hamilton Rotary, ODW Logistics, iMFLUX, IRG, and others, the park will add recreational amenities to our downtown area which will be visible from High Street. This park will feature a permanent ping pong table, a cornhole set, gaga pit, and more.

Economic Development

Economic Development has been a driver of our success over the past few years. As a result of our focus on revitalizing Main Street, in 2016, we saw a significant investment in community and business activity in this historic district. The development of a strong small business sector as well as events and services for residents will continue to be a primary goal for the City of Hamilton. Some notable Economic Development announcements include:

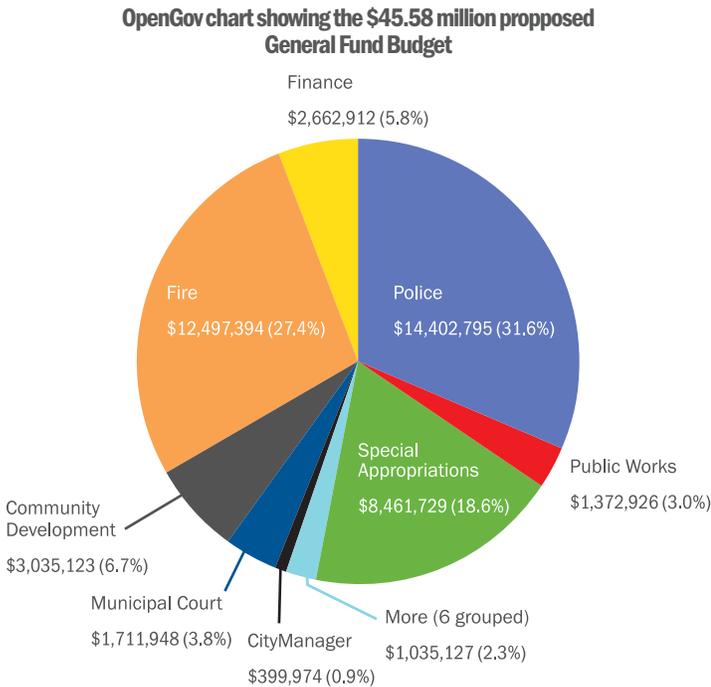
- Barclaycard, STARTEK, ThyssenKrupp Bilstein, and ODW Logistics hired approximately 800 new people in 2016
- The Marcum Apartments, a 100 unit high-end apartment complex proposed for downtown, was announced
- The Hamilton Mill became a Certified Kauffman FastTrac Affiliate and launched Pipeline, a water-tech commercialization platform
- 11 new small businesses opened on Main Street
- The CORE Fund sold one property on Main Street and two residential properties in German Village
- BCRTA launched the R6 Job Connector route in April 2016 to expand access to low-cost transportation options for employers and job seekers
- Community events such as Alive After 5, the Hamilton Flea, and Operation Pumpkin attracted approximately 40,000 people into our urban core

Transparency

The budgeting process in Hamilton is a reflection of our commitment to transparency. We have taken steps to present a budget that promotes accountability, increases public engagement, and enhances our effectiveness. This document and its contents were created in an effort to share information that is relevant to City residents.

Additionally, the City of Hamilton continues to work with OpenGov, a cloud-based financial reporting and intelligence platform, to help us make smarter data-driven decisions, collaborate more effectively, and achieve greater transparency. The pie chart highlighted below breaks down the City's 2017 Proposed General Fund Budget by department.

To make our financial information more accessible to the public, we created the OpenHamilton Transparency Portal on the City's website. Step-by-step how-to guides and user tips walk visitors through the transparency tool. Anyone who is interested in exploring Hamilton's financial and statistical data may do so by visiting bit.ly/2gSI9wR.



Conclusion

The Fiscal Year 2017 Proposed Budget has been developed to fulfill the objectives set forth by our strategic plan: making Hamilton a better place to live, work, and play. With the City's strategic goals as the guiding document, the budget aims to provide the necessary resources that will allow for high quality service delivery.

With all of the great projects, investments, and initiatives that we have witnessed over the past few years, I am extremely optimistic as we move into 2017. Our budget will allow us to continue our pattern of growth as we invest in our neighborhoods, focus on public safety, and continue to refine our City services.

Though we should celebrate our past successes, I know that we have just scratched the surface of what we are capable of achieving. I look forward to all that we will accomplish in 2017 as we continue our mission of making Hamilton a purposeful destination to live, work, and play.

Respectfully submitted,

Joshua Smith,
City Manager, Hamilton, Ohio

2017 Budget in Brief

The City's 2017 Proposed All Funds Budget totals \$307,969,688. This amount includes the General Fund, Special Revenue Funds, Capital Projects Funds, Debt Retirement Fund, Enterprise Funds, Internal Service Funds, and Trust Funds. The 2017 Proposed All Funds Budget appropriation is approximately 30% lower than the 2016 Adopted Budget of \$434,196,646. The primary driver in this decrease is within the Electric Fund (due to the 48.6% sale of the Greenup Hydroelectric Power Plant to American Municipal Power (AMP) in the spring of 2016 for \$139.00 million). As a result of this sale, a short term note of approximately \$104.00 million related to the outstanding debt on Greenup was retired during 2016 and the net proceeds of approximately \$35.00 million were transferred to the City's Electric Funds. Neither one of these extraordinary transactions will occur in 2017, so the City's All Funds Budget will return to a normal level (which is between \$280 - \$320 million annually).

General Fund

The 2017 Proposed General Fund Budget includes revenues of approximately \$45.58 million, which is an increase of \$2.71 million or 6.3% over 2016 Adopted Budgeted revenues of \$42.87 million. This increase is attributable to a \$1.77 million or 9.2% budgeted increase in income tax revenues for the 2017 Proposed Budget compared to the 2016 Adopted Budget. Comparing actual General Fund income tax collections projected to be received in 2016 to the 2017 Proposed Budget amount, income taxes have been conservatively budgeted to increase 1.5% for 2017. This is a testament to how prudently and conservatively the City has budgeted income tax revenues and how effective the City's Economic Development team has been in attracting and retaining jobs in Hamilton.

The 2017 Proposed Budget presented to City Council is structurally balanced for the second consecutive year and the second time overall since 2010. The City of Hamilton's economic development efforts and capital investments have guided the City toward economic growth in recent years. Over the past five years, the City worked diligently to reduce personnel and benefits costs. Today, the City is sustainably increasing personnel and benefits costs to support the City's strategic plan.

The 2017 Proposed General Fund Budget includes expenditures of approximately \$45.58 million, which is a \$2.71 million or 6.3% increase over the 2016 Adopted Budget. The majority of this change is in personnel and benefits. The 2017 Proposed Budget includes an increase of \$2.41 million or 7.8% in personnel and benefits in the General Fund. As mentioned in the previous paragraph, the City is increasing personnel and benefits to support the strategic plan of making Hamilton a safer and cleaner City.

Public Safety is the biggest driver of this, as an increase of approximately \$2.0 million can be attributed to the Police and Fire Divisions.

The major departmental staffing changes to the proposed General Fund are:

Civil Service

- Staff a Personnel Specialist position to assist with increased hiring planned at the City in 2017

Human Resources

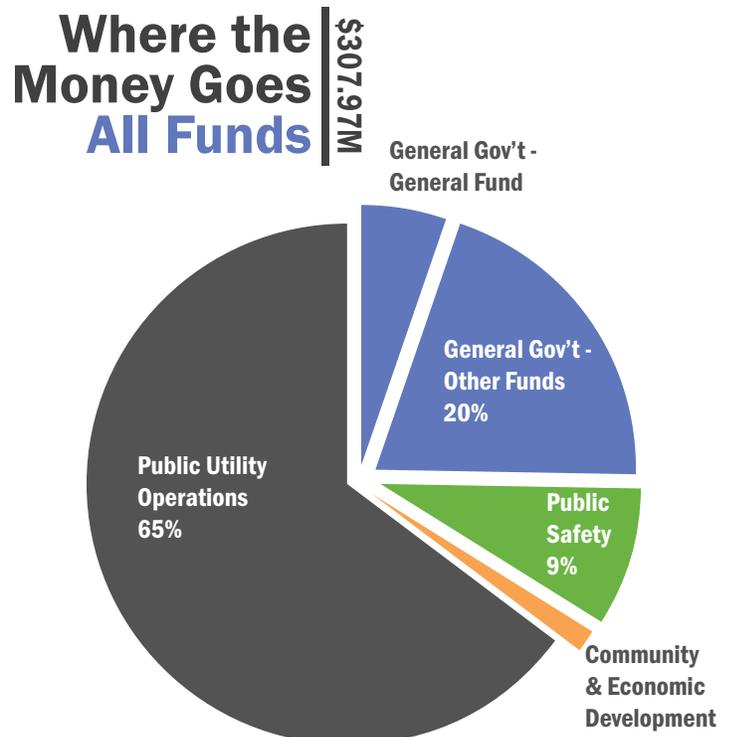
- Staff a Diversity & Inclusion Coordinator position to assist with the work of the Diversity & Inclusion Committee and to work with our Purchasing Division in the Finance Department to better develop, document, and report on the City's Minority Business Enterprise Program

Municipal Court

- Staff two new positions for a Deputy Clerk and Information Services Technician

Public Safety - Police

- Staff nine new positions (6.0 FTE), eight of which are sworn Police Officers (5.0 FTE)
 - Four of the eight Police Officers hired will be School Resource Officers and will be reimbursed at 75% to the City from the Hamilton City School District
 - Net impact of 5 full time equivalent (FTEs) to the City for the sworn Police Officers
 - Staff a full time Corrections Officer



Total overtime, salaries, and special pay

Fund Type	2013 Actual	2014 Actual	2015 Actual	2016 Adopted	2017 Proposed
General Fund	\$22,524,713	\$21,865,034	\$21,828,689	\$21,338,500	\$22,961,101
Non-General Fund	\$19,379,308	\$19,556,171	\$19,055,388	\$19,911,445	\$21,174,559
Total	\$41,904,021	\$41,412,205	\$40,884,077	\$41,249,945	\$44,135,660

Public Safety - Fire

- Staff 12 new positions (11.0 FTE), nine of which are sworn Firefighters
 - The nine new Firefighters will allow the City to staff a fourth medic unit most days
 - two part time Fire Prevention Officers (1.0 FTE) will assist with fire inspections for local businesses
 - Staff a civilian position to perform duties previously filled by a Deputy Chief

In 2015, \$1.78 million was transferred from the General Fund to the City's Economic Budget Stabilization Fund. \$1.60 million of this transfer was used for economic development purposes to help attract over 1,500 jobs at the VORA Technology Park. This explains the decrease in fund balance from 2014 to 2015. A \$1.50 million transfer was made from the General Fund to the Parking Capital Improvement Fund in 2016. This transfer to "cash finance" the McDulin Parking Garage Restoration project explains the primary reason for the decrease in the General Fund's reserve from 2015 to 2016.

Fund Balance

The City of Hamilton follows its Budget and Financial Management Policies, as set forth by City Council Resolution 2012-6-25 regarding minimum fund balance as a guideline in making budgetary decisions. Government Finance Officers Association (GFOA) Best Practices guided the City to make its own Budget and Financial Management Policies (hereinafter "budget manual"). We plan to expand these policies in 2017 as part of a comprehensive budget manual to guide the City's future financial decisions. The budget manual will be vetted through the City's Finance Committee, and will provide a recommendation to City Council in mid-2017.

The General Fund unencumbered balance at the end of 2016 is projected to be approximately \$5.63 million. Before encumbrances, the City will strive to maintain General Fund reserves of approximately \$6.0 million; after encumbrances, between 10% and 16% of prior year revenues. Any unencumbered surplus above 16% of prior year revenues will be transferred to the Budget and Economic Stabilization Fund, which can only be utilized at City Council's discretion per Resolution 2012-6-25. Conservative five year projections show that the City will be in compliance with the policies herewith. The City's fund balance (reserves) before encumbrances from 2012 to 2017 is shown in Table 2 below.

General Fund reserves by year

2012	\$9,199,125
2013	\$9,799,988
2014	\$9,051,113
2015	\$7,561,294
2016	\$6,133,885
2017	\$6,133,885

Special Revenue Funds

Special Revenue Funds of \$30,816,141 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.

Capital Improvement and Debt Service Fund (215)

- \$450,000 for Self Contained Breathing Apparatus replacements for the Fire Division
- \$275,000 for new Police cruisers
- \$150,000 for repairs and maintenance for the 20 High Street building
- \$125,000 for CrimeView® Dashboard software and cloud application for the Police Division
- \$105,000 for a new clubhouse roof and paving the parking lot at Potter's Golf Course
- \$75,000 for the remaining contributions to the Hamilton Parks Conservancy for a splash pad at the Booker T. Washington Community Center
- \$75,000 for fire station maintenance which includes a new roof, electrical upgrades, and door replacements
- \$65,000 for equipment for the Quick Strike Team to remove junk, debris, and garbage illegal placed on a City road

2017 Budget in Brief Continued

Stormwater Management Fund (279)

- \$5.00 million for the Main Street/Lawn Avenue Intersection storm sewer project
- \$1.20 million for stormwater portion of the Champion Mill Sports Complex project
- \$400,000 for two new street sweepers
- \$200,000 for 2016 Annual Concrete Repair and Resurfacing Program
- \$25,000 for ODOT State Route 128 resurfacing

Capital Projects Funds

Infrastructure Renewal Program Fund (311)

- Approximately \$2.00 million for the South Hamilton Crossing project
- \$1.00 million for Main Street streetscape, including sidewalk and alley improvements
- \$600,000 for ODOT State Route 128 resurfacing (City Portion on Pershing Avenue from MLK to Front Street)
- \$500,000 for G Street Bridge demolition
- \$400,000 for 2016 Concrete Repair and Resurfacing Program
- \$250,000 for Hamilton-Mason/Gilmore Intersection improvements
- \$65,000 for Glencross & Shaffers Creek pedestrian bridges (City Portion)
- \$50,000 for Five Points Intersection improvements
- \$50,000 for traffic signal improvements
- \$20,000 for LED street signs at Pershing/Neilan Intersection

Champion Mill Sports Complex TIF Fund (356)

- \$2.80 million for 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

Mixed Use Development S Dayton Street TIF Fund (357)

- \$2.00 million for various streetscape public improvements similar to German Village Plaza
 - These expenditures will be reimbursed with proceeds from the Internal Note with the Electric Fund

Enterprise Funds

Electric

- \$5.08 million for other Electric Transmission & Distribution improvements
- \$1.66 million for Greenup improvements (City's 51.4% share)
- \$1.00 million for Main Street lighting improvements
- \$650,000 for SHX Grade Separation
- \$513,000 for power plant and small hydro improvements
- \$300,000 for lighting improvements at Foundation Field

Water

- Approximately \$4.00 million for water main improvements
- \$1.32 million for other Water Production & Distribution improvements
- \$510,500 for planned water production improvements at the South Water Treatment Plant
- \$504,000 for SHX Grade Separation

Wastewater

- Approximately \$1.44 million for planned main replacements and lining
- \$1.48 million for other Wastewater Utility maintenance, upgrades, and improvements
- \$555,000 for SHX Grade Separation

Gas

- Approximately \$2.00 million in natural gas main replacements
- \$1.07 million for other Gas Transmission & Distribution system upgrades
- \$473,000 for SHX Grade Separation

Fiscal Policies

The City of Hamilton leadership has 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 the 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 2017 General Fund Proposed Budget is balanced in accordance with the State of Ohio's definition and is also a structurally balanced budget. The General Fund budget for 2017 is Hamilton's second structurally balanced budget since 2010, the first being the 2016 budget. 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. Income tax revenue has also increased steadily over the past few years, and the City's conservative estimates project that trend to continue over the next several years, helping to bring stabilization to the General Fund and allowing the City to reinvest in core services again, such as Public Safety.

Accomplishment: Achieved a structurally balanced budget.

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

Accomplishment: The City has transferred almost \$2.10 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 positive momentum in attracting, retaining, and expanding jobs.

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

Accomplishment: The City has developed 5-year projections for the General Fund.

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

Budget Development

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

- Ensure commitment to maintaining the City's infrastructure. The capital budget should provide adequate funding for infrastructure and other ongoing maintenance with emphasis on streets, high visibility assets, and our City fleet, including public safety vehicles and equipment.
- Prepare a mid-year Budget Monitoring Report to provide the City Council with the status of the City's Budget as of June 30 of every year. This report shall be presented to City Council no later than August 15.
- Utilize the Government Finance Officers Association's (GFOA) recommendation regarding minimum fund balance as a guideline in making budgetary decisions with the goal of achieving reserves of not less than 10% of General Fund expenditures for any given year. If the General Fund reserves rise above 16.0% of General Fund revenues at fiscal year-end, the amount over 16.0% will be transferred into the Economic Budget Stabilization Fund, which can be expensed only through special action by City Council per resolution R2012-6-25.

Fiscal Policies Continued

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

Goal: With the approval of City Council, utilize the excess reserves to start funding the new capital budget for the general government and special revenue funds.

Goal: Prepare quarterly reports to provide at Finance Committee meetings in April, July, 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: In 2016 the City successfully implemented the OpenHamilton Transparency Portal on the City's website. Frequently asked questions, step-by-step how to guides, and user tips assist our stakeholders who visit the site. You can visit the OpenHamilton link to further explore the City's financial information using this link: bit.ly/2gSI9wR.

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 and outside rate consultants and consulting engineers.
 - 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.
 - The utility rate consultants issue a written recommendation as to any rate and/or rider changes required.
 - 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 the need for a base utility rate change, performed in conjunction with the City's rate consultants, prior to changing the rate.
 - The required change is then presented to City Council at a regular Council meeting.
 - The next step is a Caucus Report to Council, leading to the creation of the proposed legislation and a vote by Council for the change.
- 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.
 - During the initial budget development phase, if a balanced budget is not projected at proposed spending levels, then the Finance Committee will make recommendations to Council for corrective actions prior to adoption of the final budget.
- Project expenditures based upon outcomes that fit into the City's strategic plan framework. The City is just beginning this endeavor and it is a work in progress.
 - Personnel costs will be projected by employee and by pay account for each type of regular pay to be received as well as the benefits associated with those earnings.
 - Irregular pay, such as overtime, will be projected at the department level based on projected needs on a monthly, weekly, or special occasion basis, with deference to historical activity. Historical activity should NOT be the primary guide in projecting overtime.
- 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 contract 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 more 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. 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 un-appropriated 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. Work with the City's bargaining units to avoid continued structural imbalance.

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.

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 development and annual improvement of the 5-year Hamilton Capital Improvement & Debt Service Fund 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 cutoff after the first Friday in December. This cutoff is necessary for year-end processing, but also helps curb late, unnecessary spending patterns.
- All departments and auxiliaries will comply with the proposed 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 on-line 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

- The City confines long-term borrowing to capital improvement projects.
 - When the City finances capital projects by issuing debt, it will repay the debt within a period not to exceed the expected useful life of the project.
 - The City will evaluate issuing debt and pay-as-you-go financing to maintain flexibility for the future.
 - The City will continually seek to maintain and improve our current bond rating to minimize borrowing costs and to ensure that access to credit is preserved.
 - The City will 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.
- Maintain worker's compensation coverage for workplace injuries and 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.
- Acquire employee health and life insurance by virtue of a Health Benefits Committee comprised of representatives from various employee groups and administration.

Budget Adoption

The City of Hamilton's annual budget is adopted through a process that begins with a compilation of information and forecasts prepared by the Finance Department through collaboration with various departments, the City Manager, and the Finance Committee. 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 2017, 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 \$161,770,674 as of December 31, 2016. This debt consists of the following:

General Obligation Bonds	\$17,340,000
Special Assessment Bonds	\$625,000
Utility Revenue Bonds	\$109,990,000
Bond Anticipation Notes	\$0
Internal Notes	\$15,095,150
OWDA Loans	\$4,143,368
OPWC Loans	\$5,144,229
Private Placement Bonds	\$9,079,462
Other Loans	\$353,465

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 makes 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 September 8, 2016, 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 \$79,019,014 and the City’s net debt subject to such limitation presently outstanding is \$9,919,328, leaving a balance of approximately \$69,099,686 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 \$41,390,912 and the City’s net debt subject to such limitation presently outstanding is \$9,919,328, leaving a balance of approximately \$31,471,584 of additional unvoted non-exempt debt that could be issued by the City under such 5.5% limitation.

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

Indirect Debt Limitations

Although the Ohio Constitution does not impose any direct restraint on the amount of debt that may be incurred by a municipality, it does indirectly impose a debt limitation on unvoted notes because of the ten-mill tax limitations and a mandatory duty to provide for the levy of taxes to pay bonded debt. The two constitutional provisions operate as a debt limit on unvoted notes. In determining whether or not unvoted notes may be issued within the constitutional or indirect debt limit, the outstanding unvoted bonded indebtedness of all overlapping political subdivisions (not just the debt of the issuing municipality) must be considered. The Ten-Mill Certificate, certified in August 2016 by the Butler County Auditor, indicates that the total millage required for all unvoted general obligation debt is 5.7041 mills, of which 3.8231 mills are attributable to the City, leaving 4.2959 mills of unused debt capacity under the indirect debt limitation of the City and its overlapping political subdivisions for the issuance of additional unvoted general obligation debt.

Overlapping Debt

The net overall debt for the City and its overlapping subdivisions, as of November 5, 2016, is set forth below.

Hamilton Debt and Overlapping Debt*

Net Debt	\$2,310,000
Per Capita Net Debt	\$37
Net Debt as a % of Tax Valuation	0.31%
Net Overlapping Debt (all political subdivisions)	\$82,405,794
Per Capita Overlapping Debt	\$1,321
Overlapping Debt as a % of Tax Valuation	10.95%

*Source: Ohio Municipal Advisory Council (OMAC)

Hamilton's Summarized Debt Activities

	Balance	Payment
Government Debt Total	\$46,306,377	\$19,506,753
Business-Type Debt Total	\$115,464,297	\$9,175,977
Total Debt	\$161,770,675	\$28,682,730

Hamilton's Governmental Activities Debt

Issue Year	Description	Maturity Year	Balance Dec. 31, 2016	2017 Principal	2017 Interest	Total Debt Payment	Anticipated Balance December 31, 2017
Governmental Activities							
<i>General Obligation Bonds</i>							
2009	Various Purpose 2009 GO Bonds	2028	3,735,000	550,000	153,094	703,094	3,185,000
2011	Various Purpose 2011 GO Bonds - Ref	2026	11,760,000	1,480,000	553,300	2,033,300	10,280,000
2011	Various Purpose 2011 GO Bonds	2026	1,845,000	150,000	87,450	237,450	1,695,000
Total General Obligation Bonds			\$17,340,000	\$2,180,000	\$793,844	\$2,973,844	\$15,160,000
<i>Special Assessment Bonds</i>							
1998	Various Purpose Series 1998	2018	145,000	70,000	7,250	77,250	75,000
2000	Various Purpose Series 2000	2020	95,000	20,000	5,478	25,478	75,000
2001	Various Purpose Series 2001	2021	305,000	55,000	18,300	73,300	250,000
2003	Shaffer's Creek Sanitary Sewer	2023	80,000	10,000	4,125	14,125	70,000
Total Special Assessment Bonds			\$625,000	\$155,000	\$35,153	\$190,153	\$470,000
<i>Private Placement Bonds (General Obligation)</i>							
2015	2015 Private Placement GO Bonds	2035	9,079,462	349,093	312,074	661,167	8,730,369
Total Private Placement Bonds			\$9,079,462	\$349,093	\$312,074	\$661,167	\$8,730,369
<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)							
2013	Golf Capital Improvement	2017	95,150	95,150	904	96,054	-
2015	Hamilton Community Foundation Note	2017	353,465	353,465	7,069	360,535	-
2016	General Fund Internal Note - Capital Projects*	2017	15,000,000	15,000,000	225,000	15,225,000	-
Total Bond Anticipation Notes (General Obligation)			15,448,615	15,448,615	232,973	15,681,589	-
Governmental Debt Total			\$46,306,377	\$18,132,709	\$1,374,044	\$19,506,753	\$28,173,669

Individual draws will be made on this internal note with the City's Electric Fund during the remainder of 2016 and throughout 2017. It is a one year note with a maximum interest rate of 1.5%.

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 2017.

Private Placement Bonds

To finance several public improvement projects, in October 2013 the City Manager executed a \$9.50 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 AMP 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 SHX initiative, and 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 the bonds will mature in 2035.

Hamilton’s Business-Type Activities Debt

Issue Year	Description	Maturity Year	Balance Dec. 31, 2016	2017 Principal	2017 Interest	2017 Total Debt Payment	Anticipated Balance December 31, 2017
Business-Type Activities							
<i>Mortgage Revenue Bonds</i>							
2009	Gas Refunding	2029	4,250,000	260,000	176,050	436,050	3,990,000
2009	Electric Series A	2030	15,765,000	865,000	665,219	1,530,219	14,900,000
2009	Electric Series B*	2039	14,520,000	-	952,540	952,540	14,520,000
2009	Water series A	2029	7,020,000	430,000	289,863	719,863	6,590,000
2009	Water series B*	2039	8,915,000	-	590,173	590,173	8,915,000
2015	Water System Imp Refunding Revenue	2044	11,455,000	275,000	479,338	754,338	11,180,000
2009	Wastewater Series A	2017	290,000	290,000	9,788	299,788	-
2009	Wastewater Series B*	2039	11,465,000	-	735,787	735,787	11,465,000
2011	Wastewater Series	2041	26,820,000	600,000	1,147,294	1,747,294	26,220,000
2016	Wastewater Refunding	2026	9,490,000	775,000	433,920	1,208,920	8,715,000
Total Mortgage Revenue Bonds			\$109,990,000	\$3,495,000	\$5,479,970	\$8,974,970	\$106,495,000
<i>Other Loans</i>							
2009	OWDA Loan - Wastewater	2030	330,068	18,959	10,574	29,533	311,110
2016	OPWC Loan - Wastewater	2046	4,144,229	138,141	-	138,141	4,006,088
2016	OPWC Loan - Water	2046	1,000,000	33,333	-	33,333	966,667
Total Other Loans			\$5,474,297	\$190,433	\$10,574	\$201,007	\$5,283,864
Business-type Activities Total			\$115,464,297	\$3,685,433	\$5,490,544	\$9,175,977	\$111,778,864
Total City Debt			\$161,770,675	\$21,818,141	\$6,864,589	\$28,682,730	\$139,952,533

* 2009 Series Build America Bonds which show gross interest expense.

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.

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 Debt Service Coverage Ratio is closely monitored for each of the utility operations.

In 2016, the 2015 Electric System Revenue Refunding Bond Anticipation Note for \$103.70 million, primarily associated with the Greenup Hydroelectric Plant, was retired with the proceeds of the 48.6% sale of Greenup to American Municipal Power. This short term note, which used the Ohio Market Access Program for credit enhancement, offered a much lower Interest rate to the City to pay on the associated Greenup debt until the Meldahl Hydroelectric Plant became commercial in April of 2016. The estimated total savings for the City related to this transaction was over \$2.00 million.

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 two OWDA loans outstanding, one for the Wastewater Fund for Sanitary Sewer improvements and one for the Stormwater Fund for the South Hamilton Crossing 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

Pledged Revenue Coverage 2010-2015						
	2010	2011	2012	2013	2014	2015
Water System Revenue Bonds						
Gross Revenues (1)	\$14,930,142	\$15,000,714	\$14,798,053	\$14,656,915	\$14,965,626	\$12,602,429
Direct Operating Expenses (2)	\$12,158,069	\$10,795,637	\$10,868,974	\$10,505,666	\$9,477,829	\$9,364,217
Net Revenue Available for Debt Service	\$2,772,073	\$4,205,077	\$3,929,079	\$4,151,249	\$5,487,797	\$3,238,212
Annual Debt Service Requirement	\$2,337,494	\$2,321,067	\$2,322,567	\$2,320,492	\$2,314,717	\$2,316,840
Coverage	1.19%	1.81%	1.69%	1.79%	2.37%	1.40%
Wastewater System Revenue Bonds						
Gross Revenues (1)	\$11,272,546	\$12,368,786	\$12,181,654	\$14,684,679	\$12,375,483	\$11,950,092
Direct Operating Expenses (2)	\$7,792,762	\$7,355,594	\$6,988,504	\$7,068,795	\$6,582,215	\$6,816,788
Net Revenue Available for Debt Service	\$3,479,784	\$5,013,192	\$5,193,150	\$7,615,884	\$5,793,268	\$5,133,304
Annual Debt Service Requirement	\$3,114,006	\$3,092,977	\$4,853,775	\$4,901,071	\$4,852,095	\$4,844,370
Coverage	1.12%	1.62%	1.07%	1.55%	1.19%	1.06%
Gas System Revenue Bonds						
Gross Revenues (1)	\$26,867,128	\$21,974,462	\$16,611,781	\$24,746,065	\$29,488,952	\$22,013,427
Direct Operating Expenses (2)	\$23,092,861	\$19,230,178	\$14,435,127	\$22,596,575	\$28,900,507	\$19,446,910
Net Revenue Available for Debt Service	\$3,774,267	\$2,744,284	\$2,176,654	\$2,149,490	\$588,445	\$2,566,517
Annual Debt Service Requirement	\$1,693,780	\$1,674,487	\$1,670,737	\$1,669,237	\$1,669,738	\$1,670,375
Coverage	2.23%	1.64%	1.30%	1.29%	0.35%	1.54%
Electric System Revenue Bonds						
Gross Revenues (1)	\$66,365,469	\$63,439,859	\$62,256,537	\$60,360,176	\$62,073,277	\$64,722,757
Direct Operating Expenses (2)	\$47,654,945	\$42,406,513	\$41,468,644	\$42,282,539	\$48,620,592	\$46,586,253
Net Revenue Available for Debt Service	\$18,710,524	\$21,033,346	\$20,787,893	\$18,077,637	\$13,452,685	\$18,136,504
Annual Debt Service Requirement	\$14,836,139	\$14,713,079	\$14,874,641	\$14,837,797	\$15,373,471	\$15,301,211
Coverage	1.26%	1.43%	1.40%	1.22%	0.88%	1.19%
Special Assessment Bonds						
Special Assessment Collections	\$511,216	\$512,509	\$465,240	\$499,689	\$484,900	\$417,716
Debt Service						
Principal	\$285,000	\$250,000	\$205,000	\$135,000	\$140,000	\$150,000
Interest	\$99,996	\$87,383	\$75,698	\$65,498	\$58,523	\$51,078
Coverage	1.33%	1.52%	1.66%	2.49%	2.44%	2.08%

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 2015. Revenue coverage for Fiscal Year 2016 will be certified in 2017 and included in future financial reporting documents as appropriate.

2017 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 on 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 budget 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 the 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 15th 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 20th of each year for the period spanning January 1st to December 31st 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 1st 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 31st, the City must revise the budget so that the total contemplated expenditures from any 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 1st, 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, 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 departmental responses list 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 utilized the position control and budgeting tool for the second year in a row with overwhelming success for the 2017 budget year.

Once budget proposals have been received, the City Manager and the Finance Department review budget requests for the coming year with each department director through a series of budget meetings. After concurrence by the City Manager, the preliminary budget is prepared for detailed discussion with the City Council. The City Council completes its work in October and November and the 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 1st 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. 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 several department managers also make specific, detailed budget presentations at regular City Council meetings to inform the public, as well as Council, and share more in-depth 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, management, and employees to gain in-depth information about the City using a dynamic display of graphs and tables. The first Proposed Budget was made available to the public on the City's Open Hamilton transparency portal in 2016 before the annual budget presentation to Council. View the 2017 Proposed 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 of Hamilton's four utilities has a 10-year plan created by outside consultants. This plan is updated semi-annually in order to maintain accurate projections.

The City of Hamilton's 2017 Budget is a plan of action that employs the City's financial resources to provide for the needs of the community.

Budget Timeline

The City of Hamilton consistently works to improve upon the budget development process in an effort to enhance fiscal planning and related decision-making.

Departmental directors will receive requests for capital budgets in the spring to allow for additional capital planning prior to requests for full departmental budgets. Additionally, Finance Committee meetings will also begin in the spring to allow additional time for the preparation of the following year's budget.

2017 Budget Development

Date	Item
By June 30, 2016	Emails sent out to Department Heads for Position Budgeting
By June 30, 2016	Position Budgeting for 2017 Initialized
June - July 2016	Set up and work through Position Budgeting for 2017 Personnel/Benefits Budget
June-July 2016	Meeting with Departments on positions
July 01, 2016	Notice of Public Hearing to run in Journal News (10 days before hearing on Tax Budget)
By July 13, 2016	Annual tax budget submitted by Director of Finance to City Council
By July 20, 2016	Adopted tax budget submitted to Butler County Auditor (Secretary of Budget Commission)
Week of July 20, 2016	Budget E-Mail and Instructions sent to departments
Week of July 20, 2016	.NET Budget Module Ready for Departmental Budget Data Entry
July 22, 2016	Finance Committee Meeting
By July 31, 2016	Non-utility department 2017 capital needs
Week of August 1st	Other General Fund capital needs
Week of August 8th	Develop Five Year Capital Plan General Fund
August 12, 2016	General Fund Departmental Budget Submissions Due to Finance
August 15 - 26	Evaluate General Fund Budget/Depts 198 & 199 prioritize wants/needs
By September 1, 2016	Butler County Budget Commission certifies estimated resources (2017 Tax Budget)
September 16, 2016	Utility Budget Requests Due to Finance Department
By September 30, 2016	Five Year General Fund Forecasts Developed/Update
October 01, 2016	Review of budget submissions by City Manager, City Council, and Finance Department
October 27, 2016	Off-Site Budget Meeting - All Day
October 28, 2016	Finance Committee Meeting - General Fund
By November 9, 2016	Caucus Report to Council for 2017 Budget
November 11, 2016	Finance Committee Meeting - Utilities
November 18, 2016	Finance Committee Meeting - Special Revenue Funds
By December 04, 2016	Notice of Public Hearing to run in Journal News (10 days before meeting)
By December 05, 2016	Staff Report and Budget Legislation Due to Clerk
December 14, 2016	Draft 2017 Budget Book Ready for Council
December 14, 2016	Public Hearing and 1st reading, First Budget Presentation to Council (1st Meeting in December)
December 21, 2016	2nd Reading of budget legislation and adoption by Council (2nd Meeting in December)
On or before Jan 1, 2017	Certificate of estimated resources amended to include unencumbered fund balances
On January 1, 2017	Adopted Budget now effective
February 01, 2017	Distribute finalized Budget Book to public
Throughout 2017	Budget amendments as necessary in response to changes in revenue and expenditures

Staffing

The City of Hamilton has worked assiduously to streamline staffing levels in each department over the past 7 years. During uncertain economic conditions and decreases in state funding to municipalities, the City judiciously cut personnel to levels sustainable under the pertinent budget for that year. The 2017 Proposed Budget includes increases in staffing levels to support expanded City services, enabling the City to accomplish its goals as outlined in the Strategic Plan. These increases are sustainable and reflect revenue growth for the City.

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 vital in supporting our residents' needs. In the 2017 Proposed Budget the City is expanding our public safety staff by hiring additional sworn police officers and firefighters in the City's Public Safety Department. The City is proposing to hire nine full time Firefighters (9.0 FTE), two part time Fire Prevention Officers (1.0 FTE), and a Civilian position (1.0 FTE) which replaces duties previously performed by a Deputy Chief. The City is

also proposing to hire eight Sworn Police Officers (8.0 FTE) to help our Police Division provide a greater presence on our streets to help keep our main corridors clean and safe for our residents. Four out of the eight additional Sworn Police Officers will be School Resource Officers reimbursed at 75% by the Hamilton City School District, as the Schools will utilize these officers during the school year and the City will be able to utilize them during the peak summer months of June, July, and August. So the net impact to the City's budgeted FTE count for the Police Division will be 5.0 FTE's after factoring in the reimbursement from the Hamilton City School District.

The table below breaks down the full time equivalents (FTE's) by department for the 2016 Adopted Budget compared to the 2017 Proposed Budget. Further detail of FTE's budgeted by department can be found in the "Departmental Overview" section.

Department	2016 Budgeted FTEs	2017 Budgeted FTEs	Difference
City Manager	2.67	2.67	0
Civil Service	3.5	4.5	1
Clerk	1.5	1.5	0
Community Development	31.5	33.5	2
Customer Service	18	19	1
Economic Development	7.17	9.17	2
Finance	31	29	-2
Fire	97.33	108.33	11
Golf*	15.64	15.7	0.06
Human Resources	3.5	4	0.5
Information Technology (IT)*	5	6	1
Law	0	0	0
Meter Reading	1	1	0
Municipal Court	26.5	28.5	2
Police	123.33	132.33	9
Project Implementation	0	0	0
Public Works	60.25	60.585	0.335
Resident Services*	8.86	12.34	3.48
Strategy & Information (non IT)*	9	10	1
Telecommunications	6	6	0
Utilities*	179.75	200.875	21.125
Total	631.5	685	53.5

Starting in 2016, the City is now calculating FTEs with permanent full time employees as 1.0, and all other employee types as 0.5 (temporary full time, temporary part time, and permanent part time).

**In this chart Golf and Resident Services are shown independently, while in the Department Overviews Golf is included under Resident Services. The same can be said for Strategy & Information and IT. Utilities employees are included in aggregate and more details can be found in the Department Overviews.*

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 a specific 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 at times 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 utilizes GFOA's recommendation as a guideline in making budgetary decisions with the goal of achieving reserves of not less than 10% of General Fund expenditures for any given year.

Changes in Major Fund Balances

The City of Hamilton has three major funds for the 2017 Proposed Budget which includes the General Fund, Electric Utility Fund, and the Gas 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 the Funds Chart.

The Electric Utility Fund's fund balance increased approximately \$35.00 million in 2016 due to the net proceeds of the 48.6% interest sale of the Greenup Hydroelectric Plant to American Municipal Power. Within 60 days of the Commercial Operation Date of the Meldahl Hydroelectric Power Plant in April of 2016, the sale of Greenup with American Municipal Power occurred. The sale proceeds amounted to approximately \$139 million, of which approximately \$104 million was used to retire a short term note taken out by the City in the fall of 2015 through the Ohio Market Access Program (OMAP). This note was executed to recognize significant interest expense savings due to a lower interest rate on the short term note compared to the City's long term debt associated with the Greenup Hydro Plant. As a result the 2017 Proposed Budget for the Electric Fund has returned to more normal levels on both the revenue and expenditure side.

The Electric Fund in 2017 is budgeting to spend down some of the inflow of funds from the sale of Greenup on 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 City is also appropriating approximately \$5.80 million as part of a \$15.00 million General Obligation Internal Note from the Electric Fund to the General Fund to spend on capital improvements. This is a short term note and will be repaid to the Electric Fund within 12 months when the City obtains permanent financing in the form of General Obligation Bonds.

The fund balance in the Gas Utility Fund is expected to remain essentially the same in 2017 due to an expected borrowing to fund planned capital expenditures. The City is planning to invest in the utility systems as a whole to continue to ensure quality and reliable service to our utility customers. The loans aggressively pursued by the City's Utility and Finance Departments provide advantageous financing terms such as low interest money with little or no issuance costs to ensure the smallest impact possible to our rate payers. Improvements planned for 2017 include main replacements, meter and valve replacements, South Hamilton Crossing utility infrastructure and other system improvements.

The General Fund balance is expected to remain unchanged due to a balanced budget being proposed for 2017. The City is however projecting to spend down \$1.50 million in fund balance during 2016 due to the improvements in the McDulin Garage Restoration project.

Strong revenues in the City's General Fund during 2016 have allowed the flexibility to cash finance these improvements. The 2017 Proposed Budget is the City of Hamilton's second balanced budget presented to City Council since 2010. Enhanced income tax revenues have allowed the City to reinvest in core services by expanding Public Safety, hiring a Diversity & Inclusion Coordinator position in our Human Resources Department, investing in our parks, and continuing neighborhood revitalization. See page 97 for more detail on the General Fund's 2017 Proposed 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 on the next page. 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 95.

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 fleet management services, 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

- Charter Fire Force
- Convention & Visitors Bureau
- Dispute Resolution Proceeds
- Drug Law Enforcement Trust
- DUI Enforcement & Education Trust
- 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 Re-Housing 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 2017 Budget but are audited in the Comprehensive Annual Financial Report (CAFR).

General Fund+

Capital Projects Funds

- 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

Proprietary Funds

Internal Service Funds

- Central Benefits
- Central Services
- Economic Budget Stabilization
- 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 Business Central 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 2017 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 chart below shows the Revenue/Resources and Expenditures/Uses for the City of Hamilton as a whole. This schedule provides a four-year comparison that includes both past financial activity as well as planned financial activity broken down by major revenue and expenditure line items. This chart is intended to illustrate past financial planning priorities as well as future goals. Shown here are the City's 2014 and 2015 Actual revenues and expenditures, the 2016 Adopted Budget, and the 2016 Projected Budget. The 2017 Proposed Budget highlights revenues and expenditures planned for the current budget year.

More detailed summaries showing departmental and fund level appropriations are available in the Department Overviews and Financial Summaries sections. Additionally, the 2017 Fund Classification Summary included in the Appendices section illustrates the detailed 2017 budget proposed to the Hamilton City Council.

All Funds	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 Adopted	
Revenues/Resources							
Taxes	31,818,749	33,953,211	33,424,540	35,155,138	35,779,000	2,354,460	7%
Licenses & Permits	1,704,330	1,688,093	1,553,650	1,700,000	1,700,265	146,615	9%
Fines and Forfeits	987,836	1,072,339	1,030,320	1,010,420	1,076,650	46,330	4%
Recreation Fees	188,976	78,394	90,000	90,000	90,000	0	0%
Intergovernmental Revenue	9,541,532	8,569,079	14,043,347	10,645,956	11,349,629	(2,693,718)	-19%
Charges for Services	148,266,703	146,160,891	165,511,580	145,530,317	164,670,138	(841,442)	-1%
Miscellaneous Revenue	1,945,534	2,109,988	140,778,195	142,157,213	2,795,892	(137,982,303)	-98%
Other Financing Sources	15,232,859	121,380,931	2,910,000	22,810,039	20,006,848	17,096,848	588%
Transfers In	48,471,326	45,440,038	94,418,900	70,877,269	44,615,930	(49,802,970)	-53%
Total Revenue/Resources	\$258,157,845	\$360,452,964	\$453,760,532	\$429,976,352	\$282,084,352	(\$171,676,180)	-38%
Expenditures/Uses							
Personnel & Employee Benefits	56,511,022	56,271,642	57,740,043	56,396,978	61,998,449	4,258,406	7%
Other Expenses	107,086,498	101,835,621	133,302,082	113,060,670	147,634,715	14,332,633	11%
Capital Improvements	23,447,146	30,079,059	30,092,952	36,584,169	40,067,332	9,974,380	33%
Debt Service	38,524,901	143,546,577	118,642,669	129,556,413	13,653,262	(104,989,407)	-88%
Transfers Out	48,471,326	45,447,749	94,418,900	71,007,278	44,615,930	(49,802,970)	-53%
Total Expenditures/Uses	\$274,040,894	\$377,180,648	\$434,196,646	\$406,605,508	\$307,969,688	(\$126,226,958)	-29%
Net Revenue/(Expenditures)	(15,883,049)	(16,727,683)	19,563,886	23,370,844	(25,885,336)	(45,449,222)	-232%
Change in Non-Cash Items	(2,083,640)	4,446,809	-	-	-	-	-
Net Increase/(Decrease) in Fund Balance	(\$17,966,688)	(\$12,280,874)	\$19,563,886	\$23,370,844	(\$25,885,336)	(\$45,449,222)	-232%
Beginning Cash Balance January 1	111,632,166	93,665,478	81,384,603	81,384,603	104,755,447	23,370,844	28.7%
Ending Cash Balance December 31	93,665,478	81,384,603	100,948,489	104,755,447	78,870,111	(22,078,378)	-21.9%
Outstanding Encumbrances	27,497,488	22,370,619	20,000,000	20,000,000	20,000,000	-	0.0%
Unencumbered Cash Balance December 31	\$66,167,990	\$59,013,984	\$80,948,489	\$84,755,447	\$58,870,111	(\$22,078,378)	-27%
Unencumbered Cash Balance as % of Total Expenditures/Uses	24.1%	15.6%	18.6%	20.8%	19.1%		

The City's 2017 appropriation ordinance will not include the CDBG and HOME Funds fiscal year budget, these funds are appropriated on a fiscal year basis from May 1st to April 30th. In 2016, the City changed the methodology of budgeting these funds and the appropriations ordinance for these funds passed as separate legislation in October 2016. 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 2017 Budget:

1. Only Council-approved, contractually required compensation (special pays, salary increases, etc.) have been budgeted for represented employees.
2. A 2% cost of living adjustment was budgeted for non-represented "Schedule A" employees.
3. Performance-based step increases have been budgeted for non-represented and certain represented employee groups.
4. The required 2017 employer contribution rates for the pension systems have been budgeted. Civilian employees participate in the Ohio Public Employees Retirement System (OPERS), which requires an employer contribution of 14% for 2017. Sworn Police Division and Fire Division employees participate in the Ohio Police and Fire Pension Fund (OP&F), which require an employer contribution of 19.5% for police officers and 24% for firefighters in 2017.
5. All Health Savings Account items (vision, dental, medical, healthcare savings accounts, and waivers) have been increased at a rate of 3.3%, which is consistent with the direction provided to the Employee Health Benefits Committee under Administrative Directive No. 334.
6. The Workers' Compensation rate utilized for 2017 is 1.5%.
7. The employer-paid contribution to Medicare for 2017 is budgeted at the federally required rate of 1.45% of wages.
8. Only necessary and justified increases have been budgeted for total "other" non-personnel expenses (contractual services, fuel, supplies, etc.)
9. 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 2017 Proposed Budget. See the Capital Budget Summary beginning on page 40 for more detailed information.

Revenue Trends

The City has been recognized by the Government Finance Officers Association (GFOA) for the masterful use of the State of Ohio's Ohio Market Access Program (OMAP) that yielded proceeds from the 48.6% sale of Greenup Hydroelectric Plant in the amount of \$139.00 million. The City prudently used the proceeds as follows: approximately \$100.00 million to the Greenup 2002 Revenue Bonds, \$4.00 million to Electric BANs, and \$35.00 million to Electric Fund Balance. Revenue levels have returned to more normal levels for the City for the 2017 Proposed Budget as a result of this transaction being completed during 2016.

As a result of this sale, the City expects to receive an increase in administrative payments (Adder Fee) from American Municipal Power (AMP) that amount to more than \$660,000 in the General Fund for the 2017 fiscal year, which is approximately an increase of \$410,000 over the 2016 Adopted Budget. This increase, along with a \$1.77 million budgeted increase in income tax revenues make up the largest change in the \$2.71 million increase in General Fund revenue budgeted from 2016 to 2017.

The City is also expecting a large increase (approximately \$10.0 million) in Debt Proceeds in 2017 in its non-utility funds. This increase can be explained by a number of exciting projects expected to be under way in 2017. These projects include but are not limited to: South Hamilton Crossing, the Champion Mill Sports Complex, and the South Dayton Street Mixed Use Development.

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 2017 from each of the utility operating funds to each utility's specific capital improvement funds. The amount of these transfers is 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 four utilities (Gas, Electric, Water, and Wastewater) to supply community residents and businesses with incomparable, distinguished service. However, please note that accounting for such significant operations results in a budget that is somewhat unique in comparison to other municipalities of similar size.

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

General Fund	2014 Actual	2015 Actual	2016 Projected	2017 Proposed	2018 Forecasted	2019 Forecasted	2020 Forecasted	2021 Forecasted
Revenues/Resources								
Taxes	23,008,313	24,438,267	25,803,958	26,160,000	26,805,350	27,469,860	27,655,209	27,842,160
Licenses & Permits	1,333,219	1,305,039	1,361,208	1,330,265	1,330,265	1,330,265	1,330,265	1,330,265
Fines and Forfeits	729,686	794,557	795,605	795,750	795,750	795,750	795,750	795,750
Recreation Fees	188,976	78,394	44,979	90,000	90,000	90,000	90,000	90,000
Intergovernmental Revenue	1,852,607	1,615,693	1,603,342	1,578,300	1,534,625	1,532,958	1,531,300	1,529,650
Charges for Services	12,650,527	14,356,668	14,915,415	15,290,540	15,461,976	15,577,761	15,695,305	15,804,203
Miscellaneous Revenue	190,644	219,773	1,026,036	335,073	335,817	336,565	337,317	338,073
Other Financing Sources	144,908	20,000	50	-	-	-	-	-
Transfers In	915,025	1,314,449	622	-	-	-	-	-
Total Revenue/Resources	\$41,013,905	\$44,142,840	\$45,551,215	\$45,579,928	\$46,353,783	\$47,133,159	\$47,435,146	\$47,730,101

2017 Total Budgeted Revenue

Public Utility Operations	\$176,949,162
Income Tax Collections	\$27,511,000
Real Estate Taxes & kWh Tax	\$8,656,000
Other Taxes	\$3,786,300
License, Fees, & Permits	\$1,700,265
Grants	\$4,021,329
Misc Income, Investment Income & Other	\$1,614,142
Special Assessments	\$485,000
Reimbursement of Expense	\$22,969,904
Debt Proceeds (Non-Utility Funds)	\$12,551,848
Inter-Fund Transfers (Non-Utility Funds)	\$7,387,461
Other	\$14,451,941
Total	\$282,084,352

Revenue Trends – General Fund

Income Tax Collections

Income tax collections are the single largest revenue source in the City's General Fund. These collections are affected by a variety of factors but are most directly linked to changes in the number and type of businesses anchored in the City of Hamilton. The City's Economic Development Department has been and continues to be successful in attracting and retaining diverse businesses. As a result of correlated job growth, revenue from income taxes in 2017 is conservatively expected to increase nearly \$1.77 million or 9.25% over the very conservative 2016 Adopted Budget amount. Based on the City's estimates for 2016 actual income tax collections the 2017 Proposed Budget for General Fund income tax revenue would be an approximate 1.5% increase.

The number and average salary of jobs in the City of Hamilton are used 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.

Grants

This revenue category includes revenues from federal, state, and local grants received by the City of Hamilton. Financial planning for such annual revenues is based upon award criteria, draw down schedules, and related stipulations of each specific grant.

Real Estate Taxes and Kilowatt Hour (kWh) Tax

Real estate taxes fluctuate as a result of changing housing market values of residences in the City of Hamilton. National real estate trends 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 2017 to remain at a similar level seen in 2016.

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 independent consulting with Sawvel and Associates. In addition to forecasting and analyzing revenues and rates associated with each of the City's four utility systems, Sawvel 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.

Other

Approximately 21.1% of outside revenue received by the City of Hamilton comes from the following sources:

- Miscellaneous Income, Investment Income, and Other Income
- Special Assessments
- Reimbursement of Expense
- Debt Proceeds
- Inter-Fund Transfers (Non-Utility Funds)
- Other Sources

Estimates for revenue received each year from these sources are achieved using a variety of techniques based upon the type of revenue.

Revenue Trends Continued

Revenue Trends – Hamilton Utility Systems

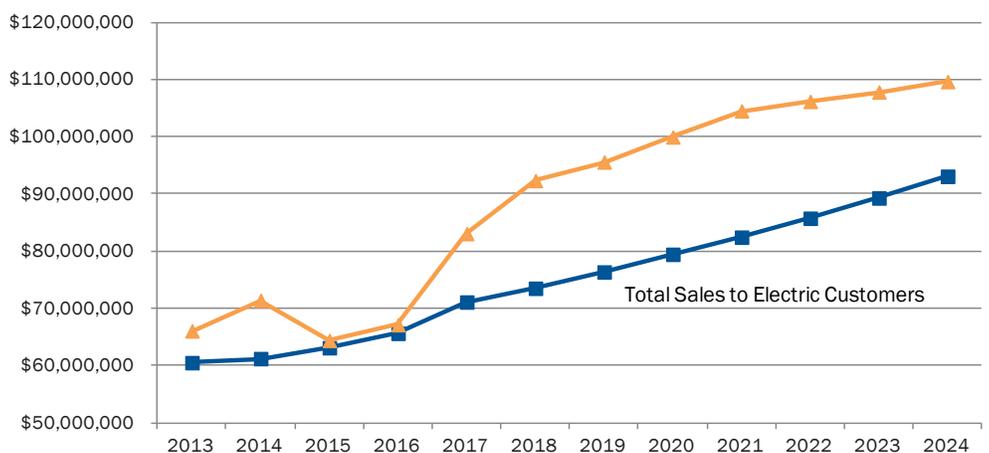
On a semi-annual basis, the Utility Systems update their 10-year forecasts for sales volumes, sales revenues, operations expenses and capital plans. The Utility Administration works closely with its outside utility rate/engineering consultant to generate these forecasts. The forecasts are based upon 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 charts show an analysis of sales revenue trends for each of the City’s Utility Systems.

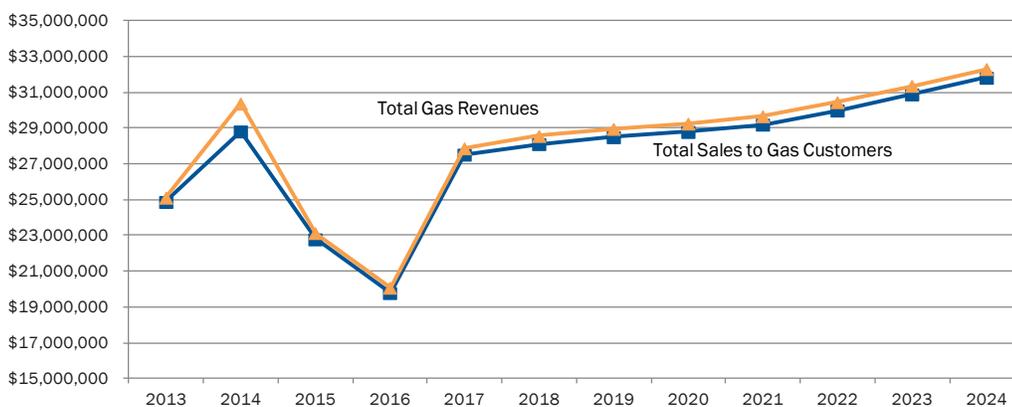
Electric System

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 of 0.7% annually from 2016 to 2024 for residential and commercial customers. Industrial customer sales volumes are not projected to increase from 2016 to 2024. The average annual increase in Electric System revenues from 2017 through 2024 is approximately 4% per year.

Hamilton Electric Utility - Sales Revenue Projection



Hamilton Gas Utility - Sales Revenue Projection



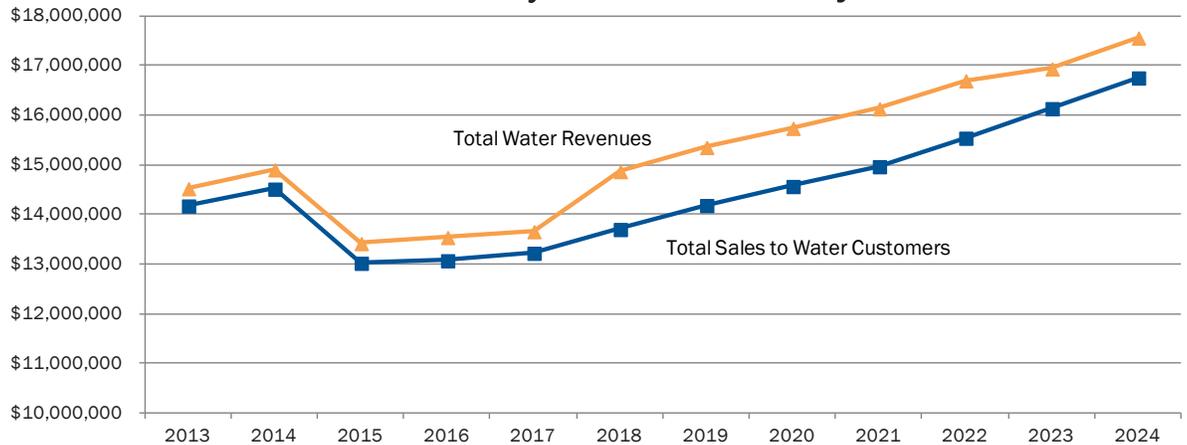
Gas System

Total revenues are projected to increase in 2017 due to projected normalized winter usage and increased sales to the AMP Fremont Energy Center. The Gas System is projecting sales volumes to remain flat from 2017 to 2024. Base rate revenue is also projected to be relatively flat over the 2017 to 2024 projection period.

Water System

The Water System is projecting in-city sales volumes to decline 0.4% per year for the 2017 to 2024 projection period. Base rate water revenues are projected to increase 5.9% in 2017 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 2016 through 2024 is approximately 3.4% per year.

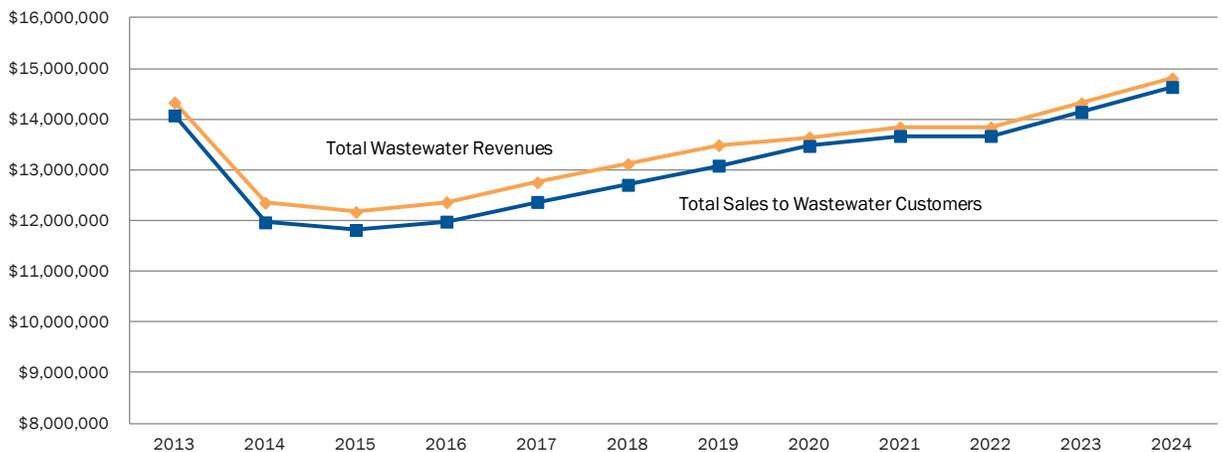
Hamilton Water Utility - Sales Revenue Projection



Wastewater System

The Wastewater System is projecting zero percent growth in residential, commercial and non-retail wastewater usage from 2017 through 2024. Council adopted a 5 year cost of service rate plan in 2016 increasing base rate revenues approximately 3% per year to support the capital improvement program. Total Wastewater Revenues are forecasted to increase 2.2% per year during the 2017 to 2024 projection period.

Hamilton Wastewater Utility - Sales Revenue Projection



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 2017 Proposed 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. Further detail on the individual funds can be found in the Financial Summaries section.

Department Funding Matrix	Funding Source Breakdown								Total
	General Fund	Public Utility Funds	HOME/CDBG Funds	Capital Project Funds	Special Revenue Funds	Parking/ Parking CIP Funds	Golf Fund	Other Funds	
City Clerk	24,851	99,403	-	-	-	-	-	-	124,254
City Council	15,251	61,005	-	-	-	-	-	-	76,256
City Manager	79,995	311,980	-	-	7,999	-	-	-	399,974
Civil Service and Personnel	75,690	302,761	-	-	-	-	-	-	378,451
Community Development	2,310,775	724,348	1,972,165	-	89,863	-	-	-	5,097,151
Economic Development	-	1,297,944	-	-	-	-	-	-	1,297,944
Finance	1,009,450	1,689,654	-	-	90,225	-	-	-	2,789,329
Fire	12,497,394	-	-	-	-	-	-	-	12,497,394
Human Resources	91,233	364,933	-	-	-	-	-	-	456,166
Municipal Court	1,711,948	-	-	-	420,545	-	-	-	2,132,493
Police	14,402,795	-	-	-	-	-	-	-	14,402,795
Public Works	518,488	931,472	-	8,260,261	16,814,760	466,350	-	1,784,566	28,775,897
Resident Services	166,986	667,946	-	-	65,000	-	1,283,907	-	2,183,839
Strategy & Information	358,523	2,453,436	-	-	-	-	-	-	2,811,959
Electric	-	98,971,824	-	-	-	-	-	-	98,971,824
Underground Utilities	-	63,245,954	-	-	-	-	-	-	63,245,954
Total Funding	\$33,263,379	\$171,122,659	\$1,972,165	\$8,260,261	\$17,488,393	\$466,350	\$1,283,907	\$1,784,566	\$235,641,680

Fund Matrix

The matrix below shows the categorized revenues and expenditures of the City's majors funds as well as all other 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 a single "Utility" fund (respective of their over-arching organizational grouping) per Generally Accepted Accounting Principles (GAAP). For example, all funds included in the Electric Utility are combined under the title "Electric Utility Fund" although in reality the Electric Utility includes several separate funds.

The impact of transfers between these sub-departmental funds has a net impact of zero within the larger utility fund. In an effort to make this document more easily understandable and to simplify the presentation process, funds for each utility are combined here. Consequently, any inter-fund transfers for the Gas and Electric funds (major funds) have been removed within this presentation due to the net zero impact of those items to the consolidated presentation format. Those inter-fund transfers are reflected in the "All Other Non-Major Funds" column, resulting in a complete matrix that directly matches the proposed appropriations ordinance OR2015-12-103 approved by the Hamilton City Council. The full Classification Summary approved by Council through the appropriations ordinance is shown in the Appendix beginning on page 150.

All Funds Matrix	Major Funds			All Other	All Funds
	General Fund	Electric Fund	Gas Fund	Non-Major Funds	Total
Revenues/Resources					
Taxes	26,160,000	2,412,000	-	7,207,000	35,779,000
Licenses & Permits	1,330,265	-	-	370,000	1,700,265
Fines and Forfeits	795,750	-	-	280,900	1,076,650
Recreation Fees	90,000	-	-	-	90,000
Intergovernmental Revenue	1,578,300	310,000	-	9,461,329	11,349,629
Charges for Services	15,290,540	74,386,943	27,850,500	47,142,155	164,670,138
Miscellaneous Revenue	335,073	709,000	53,500	1,698,319	2,795,892
Other Financing Sources	-	-	1,534,000	18,472,848	20,006,848
Transfers In*	-	-	-	44,615,930	44,615,930
Total Revenue/Resources	\$45,579,928	\$77,817,943	\$29,438,000	\$129,248,481	\$282,084,352
Expenditures/Uses					
Personnel & Employee Benefits	33,203,718	11,083,943	2,424,150	15,286,638	61,998,449
Other Expenses	10,686,210	76,130,500	23,616,200	37,201,805	147,634,715
Capital Improvements	-	9,274,622	2,923,416	27,869,294	40,067,332
Debt Service	-	2,482,759	436,050	10,734,453	13,653,262
Transfers Out	1,690,000	-	-	42,925,930	44,615,930
Total Expenditures/Uses	\$45,579,928	\$98,971,824	\$29,399,816	\$134,018,120	\$307,969,688
Excess of Revenues Over(Under) Expenses	\$0	(\$21,153,881)	\$38,184	(\$4,769,639)	(\$25,885,336)

Transfers in and out eliminated in Electric & Gas Utility Funds and totaled in all other non-major funds.

Capital Budget Summary

The capital budget summary includes information on our capital expenditures definition, related policies, five-year budgets, and descriptions of capital projects and assets. This section includes budgets from the General Fund, Special Revenue Fund, Capital Projects Fund, and the Enterprise Fund, as well as those budgeted by Hamilton Utilities.

Capital Expenditures

Capital, or fixed assets are defined by the City of Hamilton as items of property that:

- are tangible in nature;
- have an economic life greater than one year;
- maintain their identities throughout their useful lives, either as separate items, as identifiable components of larger groupings of property or as mass fixed assets; and
- if a Utility Component or Mass Asset Units of Property, are not repair parts or minor items of property which are components of a Unit of Property;
- Governmental funds property, plant, or equipment over \$10,000.

Fixed assets can be acquired through purchase, donation, condemnation, or eminent domain.

Major 2017 capital expenditures along with corresponding costs are described on the right and continue on the following pages.

Retirement and Disposal of Capital Assets

In general, all fixed assets that are sold, exchanged, traded-in, abandoned, stolen, damaged beyond repair, worn beyond utilization, or in any way removed from service and disposed of during the current fiscal reporting period shall be recorded as retirements. Additionally, depending on the method of disposition and the amount of proceeds or other compensation received by the fund, a gain or loss on the disposition may be recognized in the fund's financial statements. Assets that can no longer be economically utilized, or that cannot be restored to a usable condition, must be approved for retirement or disposal.

Classification of Capital

The classification and examples of the types of fixed assets are shown below. Whereas fixed asset classification for the Public Utilities Department shall follow different classifications, all other departments utilize the following:

- **Land and Land Rights:** includes all land parcel or rights purchased or acquired by the City for building sites, right of way, future use, etc., other than land or rights for infrastructure.
- **Buildings and Building Improvements:** includes all buildings and improvements to buildings, including all attached fixtures.
- **Improvements Other Than Buildings:** includes improvements such as parking lots, fences and walls, permanent signs, water and sewer lines, roadways and sidewalks, structures, and similar property that is not associated directly with a building. Roadways, sidewalks, and water and sewer lines belonging to a specific utility facility or property will be separate from the category of infrastructure fixed assets.
- **Machinery and Equipment:** includes all motor vehicles, rolling stock, construction and maintenance equipment, office equipment, furnishings, etc., where the unit cost exceeds the minimum capitalization amount.
- **Construction Work in Progress (CWIP):** includes all partially complete construction projects, such as buildings, facilities, and improvements that are under construction.

Depreciation of Property

Depreciation of fixed assets is calculated based upon the estimated useful life in years and the cost of the fixed asset. Published sources, such as the IRS and PUC, provide guidelines and standards that are acknowledged in the accounting profession. Depreciation is calculated and recorded on an annual basis for fixed assets, and financial accounting and reporting is in accordance with the Codification of Governmental Accounting and Financial Reporting Standards, as well as the Governmental Accounting Standards Board and the Financial Accounting Standards Board.

All depreciable assets are depreciated using the straight-line method; however, land is not depreciated.

Transfer of Capital Assets

Transfers of fixed assets shall be appropriately accounted for by both the transferring and receiving entities, whether they are transfers between departments (interdepartmental) or within departments (intradepartmental). When the equipment is transferred from one department to another, both parties must complete the necessary documentation, and the transfer must be approved by both Department Directors.

Specific grantor approval may be required prior to the transfer of federal/grant funded fixed assets. Use of these fixed assets by other projects shall be limited to other federal grant programs, or programs that have functions consistent with the original grant purpose.

Tagging of Capital Assets

Both the respective department manager and the Finance Department will be responsible for assigning, recording, and affixing tags to all City of Hamilton fixed and controlled assets. All fixed and controlled assets shall be assigned a Fixed Asset Identification Number (FAIN) which will serve as the record number for the asset. Tag numbers are issued in sequential order with no duplicates or break in the numbers used. Fixed asset tags shall be affixed in a conspicuous and convenient location. Certain fixed assets will not be tagged physically (e.g., buildings, land, and improvements). However, these fixed assets will have a tag and a number assigned.

Capital Projects	Budgeted in 2017	Projected in 2018	Projected in 2019	Projected in 2020	Projected in 2021	5-Year Total
Public Safety						
Fire Station Maintenance	75,000	75,000	75,000	75,000	200,000	\$500,000
Pave NE Parking Lot HPD	50,000	-	-	-	-	\$50,000
Public Safety Total	\$125,000	\$75,000	\$75,000	\$75,000	\$200,000	\$550,000
Public Works						
Annual Concrete Repair and Resurfacing	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	\$10,000,000
Bilstein Blvd Bridge Deck Replacement	-	800,000	-	-	-	\$800,000
Champion Mill Sports Complex	1,200,000	-	-	-	-	\$1,200,000
Dayton Street Streetscape	2,000,000	-	-	-	-	\$2,000,000
Five Points Intersection (partner with BCEO)	50,000	-	-	200,000	-	\$250,000
G Street Bridge Demolition	500,000	-	-	-	-	\$500,000
Glencross & Shaffers Creek Ped Bridges	325,000	-	-	-	-	\$325,000
Hamilton-Mason/Gilmore Intersection Improvements	250,000	1,750,000	-	-	-	\$2,000,000
Lighted Street Signs at Pershing/Neilan	20,000	-	-	-	-	\$20,000
Main/Lawn Intersection Storm Sewer	5,000,000	-	-	-	-	\$5,000,000
Main/Millville/Eaton Intersection Improvements	-	2,189,650	-	-	-	\$2,189,650
Main Street Streetscape	1,000,000	-	-	-	-	\$1,000,000
Main/Western/McKinley/Cereal Intersection	-	-	100,000	900,000	-	\$1,000,000
McDulin Garage Restoration	45,000	-	-	-	-	\$45,000

Capital Budget Continued

Capital Projects	Budgeted in 2017	Projected in 2018	Projected in 2019	Projected in 2020	Projected in 2021	5-Year Total
Public Works Continued						
Miscellaneous Engineering	50,000	50,000	50,000	50,000	50,000	\$250,000
Miscellaneous Storm Sewer Repairs	250,000	-	-	-	-	\$250,000
Municipal Garage HVAC Upgrades	250,000	-	-	-	-	\$250,000
ODOT SR 4 Resurfacing (partner with Fairfield)	-	500,000	-	-	-	\$500,000
ODOT SR 128 Resurfacing	1,025,000	-	-	-	-	\$1,025,000
SHX Grade Separation - Construction	3,455,179	37,500	-	-	-	\$3,492,679
Street Division Paving Materials	100,000	100,000	100,000	100,000	100,000	\$500,000
Traffic Signal Improvements	50,000	50,000	50,000	50,000	50,000	\$250,000
Public Works Total	\$17,570,179	\$7,477,150	\$2,300,000	\$3,300,000	\$2,200,000	\$32,847,329
Resident Services						
Mill/Resurface Potter's Parking Lot	75,000	-	-	-	-	\$75,000
Mill/Resurface Twin Run Parking Lot	-	75,000	-	-	-	\$75,000
Roof - Potter's	30,000	-	-	-	-	\$30,000
Resident Services Total	\$105,000	\$75,000	-	-	-	\$180,000
Utilities - Gas Transmission & Distribution						
System Upgrades	1,017,050	2,456,321	2,530,011	2,605,911	2,684,089	\$11,293,382
Miscellaneous Main Replacements - Financing	\$1,826,334	-	-	\$100,001	\$100,001	\$2,026,336
Other	337,750	100,000	100,000	100,000	100,000	\$737,750
Utilities - Electric						
Peak Plant Engineering/SCADA	55,000	-	-	-	-	\$55,000
Power Plant Decommissioning	-	50,000	50,000	50,000	50,000	\$200,000
Power Plant Improvements	20,000	-	-	-	-	\$20,000
Small Hydro Improvements	300,000	-	-	-	-	\$300,000
Steam Turbine Improvements	100,000	-	-	-	-	\$100,000

Capital Projects	Budgeted in 2017	Projected in 2018	Projected in 2019	Projected in 2020	Projected in 2021	5-Year Total
Utilities - Electric Transmission & Distribution						
Distribution Upgrades	1,807,275	2,438,953	2,406,031	2,854,976	2,552,558	\$12,059,793
Metering Improvements	50,000	463,695	1,227,606	1,264,434	1,302,367	\$4,308,102
Network	103,000	106,090	109,273	112,551	115,927	\$546,841
Street and Security Lighting	2,245,794	612,983	621,468	541,574	568,329	\$4,590,148
Transmission & Substation Upgrades	505,222	2,023,681	1,054,392	2,476,773	1,118,604	\$7,178,672
Underground Improvements	636,540	1,202,000	1,238,060	579,637	597,026	\$4,253,263
Other Projects	1,435,250	83,045	54,636	56,275	57,964	\$1,687,170
Utilities - Greenup						
Preservation	79,413	81,795	89,389	86,777	89,380	\$426,754
Productivity	234,076	693,007	78,493	27,265	-	\$1,032,840
Project Management	105,884	109,061	112,332	115,702	119,173	\$562,153
Reliability Improvements	1,074,054	470,869	1,116,823	1,240,245	1,396,646	\$5,298,638
Safety Upgrades	128,500	-	-	-	-	\$128,500
Wastewater						
Distribution Upgrades	1,652,919	1,091,402	1,623,666	2,186,884	2,782,433	\$9,337,304
Production	155,000	103,000	206,090	212,273	218,641	\$895,004
Miscellaneous Main Replacements - Financing	1,436,000	-	-	-	-	\$1,436,000
Other	129,968	21,855	131,260	133,185	137,181	\$553,449

Capital Budget Continued

Capital Projects	Budgeted in 2017	Projected in 2018	Projected in 2019	Projected in 2020	Projected in 2021	5-Year Total
Utilities - Water Production & Distribution						
Building Improvements	-	103,000	-	350,000	-	\$453,000
Hydrants/Valves/Meters/Mains	1,706,690	1,757,891	1,810,628	1,864,947	1,920,895	\$9,061,051
North Water Treatment Plant	-	750,000	-	-	-	\$750,000
Reservoirs	-	12,500	-	150,000	695,000	\$857,500
South Water Treatment Plant	460,500	405,000	800,000	2,825,000	-	\$4,490,500
Wells	-	20,000	-	-	-	\$20,000
Miscellaneous Main Replacements - Financing	4,000,000	-	-	-	-	\$4,000,000
Other	158,750	-	-	-	-	\$158,750
Utilities Total	\$21,760,969	\$15,156,148	\$15,360,159	\$19,934,410	\$16,606,215	\$88,817,900
Miscellaneous						
Old Municipal Building Maintenance	205,000	150,000	150,000	150,000	150,000	\$805,000
All Projects Total	\$39,766,148	\$22,933,298	\$17,885,159	\$23,459,410	\$19,156,215	\$123,200,229

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

Meldahl capital budget will be carried by Meldahl LLC.

Capital Projects

Public Safety

Fire Station Maintenance – Funds for ongoing and as-needed maintenance to keep our stations in prime condition.

Police NE Parking Lot – The Hamilton Police Department budgeted funds to pave the northeast parking lot at the Hamilton Police Department Headquarters.

Public Works

Annual Concrete Repair and Resurfacing – Annual street resurfacing program. Approximately five centerline miles of streets are to be resurfaced in 2017.

Bike Ramp (2016-2017) – Construction of an access ramp from RiversEdge Amphitheater at Marcum Park to the Great Miami River Recreation Trail. Construction began in Fall 2016 and will be completed in Spring 2017.

Bilstein Boulevard Bridge Deck Replacement (2018) – Project to remove and replace entire bridge deck. Other work items include upgrade bridge railing system, replace approach slabs and expansion joints, taper existing roadway to match approach slabs, and install new guardrail on each side of the approach.

Champion Mill Sports Complex – The City of Hamilton in partnership with Spooky Nook Sports plans to 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 now stands. Plans to break ground are forthcoming.

Dayton Street Streetscape – In 2017, the City begins making design quality improvements on Dayton Street.

Five Points Intersection – The City of Hamilton in partnership with Butler County Engineer's Office to construct a roundabout. Construction to begin in 2019.

G Street Bridge Demolition – Demolition of the G Street Bridge is part of the City's neighborhood enhancement program.

Glencross and Shaffers Creek Pedestrian Bridges (2017) – Replacement of both pedestrian bridges. Construction will occur in 2017.

Hamilton-Mason/Gilmore Intersection – Construction to improve traffic flow at the Hamilton-Mason and Gilmore Roads Intersection will take place in 2017 through 2018.

High/MLK Intersection Improvements (2012-2017) – Intersection safety improvement. Project will add a second southbound left turn lane and an exclusive westbound right turn lane and will be completed in Spring 2017.

Lighted Street Signs at Pershing/Neilan Intersection

– In 2017, the City will install lighted street signs off the Columbia Bridge at the Pershing Avenue and Neilan Boulevard Intersection and at the New London South B Street/Pyramid Hill Boulevard Intersection.

Main/Lawn Intersection – Storm sewer repairs will begin in 2017.

Main/Millville/Eaton Intersection (2018) – This project will align the intersection properly to significantly improve traffic flow and safety. Project is jointly funded by the City and ODOT.

Main Street Streetscape – In 2017, the City begins making design quality improvements on Main Street.

Main/Western/McKinley/Cereal Intersection (2020) – Funds budgeted for the realignment of the Main/Western/McKinley/Cereal Intersection. Construction will begin in 2020.

McDulin Garage Restoration – City of Hamilton parking garage condition assessment and restoration.

Miscellaneous Engineering – Funds set aside for various engineering needs.

Miscellaneous Storm Sewer Repairs – Repairs to the City's storm sewers are planned in various parts of the City.

Municipal Garage HVAC Upgrades – Funds set aside for climate control upgrades at the Municipal Garage.

ODOT State Route 4 Resurfacing – State Route 4 (Erie Boulevard) Resurfacing is a joint urban paving project with ODOT and will be performed in 2017.

ODOT State Route 128 Resurfacing – State Route 128 (Pershing Avenue) Resurfacing is a joint urban paving project with ODOT and will be performed in 2017.

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.

Street and Security Lighting – The City will begin to convert all incandescent streetlights and security lights to LED technology to reduce energy costs and other operation and maintenance expenses.

Traffic Signal Improvements – Energy cost-reducing improvements will be made to traffic signals throughout the City.

Capital Budget Continued

Resident Services

Mill/Resurface Parking Lots – The parking lot at the City of Hamilton’s Potter’s Park and Twin Run golf courses will be resurfaced in 2017. Potter’s Park Golf Course and Twin Run Golf Course are popular amenities provided and managed by the City.

Roof - Potter's Park – The Potter’s Park clubhouse offers members a welcoming gathering place for events. Resident Services will replace the clubhouse roof in 2017 to maintain this valued amenity.

Utilities – Gas Transmission & Distribution

System Upgrades – Includes replacement of approximately 4,100 linear feet of medium pressure gas main, residential customer service line replacements, regulator station upgrades and renewals.

Utilities – Electric

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 equipment.

Network – Projects designed to improve network connectivity.

Street and Security Lighting – Improve city street and security lighting.

Transmission & Substation Upgrades – Replacement and reliability upgrades to the transmission voltage facilities and substations.

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

Utilities – Greenup

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

Distribution Upgrades – Upgrades to the wastewater distribution tools and equipment.

Production – Upgrades and improvements to the wastewater production tools and equipment.

Utilities – Water Production & Distribution

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.

Miscellaneous

Old Municipal Building Maintenance – Maintenance for the 20 High Street building.

Capital Assets	Budgeted in 2017	Projected in 2018	Projected in 2019	Projected in 2020	Projected in 2021	5-Year Total
Public Safety						
Body Cameras & Tasers	125,000	125,000	125,000	125,000	125,000	\$625,000
Crimeview Dashboard	125,000	-	-	-	-	\$125,000
Fire - New Engine	-	-	-	581,000	-	\$581,000
Fire - New Quint	-	-	893,200	-	-	\$893,200
Fire - SCBA Bottles/Harness	450,000	-	-	-	-	\$450,000
Fire Command Vehicle	25,000	-	-	-	-	\$25,000
Fire Refurbish/Re-engine	100,000	100,000	-	-	-	\$200,000
Fire Squad Remounts	160,000	-	160,000	-	160,000	\$480,000
Police Building Generator	-	175,000	-	-	-	\$175,000
Police Vehicles	275,000	275,000	275,000	275,000	275,000	\$1,375,000
Portable Radio Replacement	-	-	450,000	-	-	\$450,000
Prisoner Van	35,000	-	-	-	-	\$35,000
Public Safety Total	\$1,295,000	\$675,000	\$1,903,200	\$981,000	\$560,000	\$5,414,200
Public Works						
5 New Pole Barns	200,000	100,000	-	-	-	\$300,000
Equipment Purchase	475,000	325,000	-	-	260,000	\$1,060,000
Equipment Replacement	31,000	17,000	75,000	-	-	\$123,000
LED Traffic Signal Replacement	10,000	10,000	10,000	-	-	\$30,000
Street Cleaning Equipment	155,000	220,000	225,000	155,000	-	\$755,000
Street Maintenance Equipment Purchase	75,000	30,000	300,000	-	360,000	\$765,000
Traffic Signal Controllers	15,000	15,000	15,000	15,000	15,000	\$75,000
Public Works Total	\$961,000	\$717,000	\$625,000	\$170,000	\$635,000	\$3,108,000

Capital Budget Continued

Capital Assets	Budgeted in 2017	Projected in 2018	Projected in 2019	Projected in 2020	Projected in 2021	5-Year Total
Resident Services						
Bobcat Skid Steer w/ Attachments	70,000	-	-	-	-	\$70,000
Garbage Truck	-	-	-	125,000	-	\$125,000
F-150 Pick-Up Truck	-	-	40,000	-	-	\$40,000
F-450 Dump Trucks	-	45,000	-	-	-	\$45,000
Pole Barn	-	150,000	-	-	-	\$150,000
Zero Turn Lawnmower	-	-	15,000	-	-	\$15,000
Resident Services Total	\$70,000	\$195,000	\$55,000	\$125,000	\$-	\$445,000
Utilities						
Electric Administration & Engineering - Vehicles & Equipment	76,000	35,000	-	-	-	\$111,000
Electric Transmission & Distribution - Vehicles & Equipment	404,000	383,000	374,000	237,000	278,000	\$1,676,000
Gas Transmission & Distribution - Equipment	192,500	96,069	98,951	101,920	104,977	\$594,417
Greenup - Vehicles	34,695	-	-	15,420	-	\$50,115
Hamilton Power Plant - Vehicles & Equipment	38,000	-	80,000	-	-	\$118,000
Wastewater Collection - Equipment	99,771	102,764	105,847	109,022	112,293	\$529,697
Water Distribution - Vehicles & Equipment	117,500	96,069	98,951	101,920	104,977	\$519,417
Water Production - Vehicles & Equipment	50,000	45,000	75,000	-	175,000	\$345,000
Utilities Total	\$1,012,466	\$757,902	\$832,749	\$565,282	\$775,247	\$3,943,646
All Assets Total	\$3,338,466	\$2,344,902	\$3,415,949	\$1,841,282	\$1,970,247	\$12,910,846

Capital assets for Greenup have been budgeted at 51.4%.

Meldahl capital budget will be carried by Meldahl LLC.

Capital Assets

Public Safety

Fire Division – The Fire Division is scheduled to purchase replacement fire safety equipment. In 2017, HFD will purchase self-contained breathing apparatuses (SCBAs), a critical piece of firefighting technology. The straps and tanks for SCBAs are replaced as necessary.

The Fire Division's medic units will replace automated external defibrillators (AEDs), which are portable devices used to treat sudden lethal conditions such as cardiac arrest. They are placed in emergency response vehicles and in common areas of various city-owned buildings. Medics will also have fire squad remounts, a part of a medic response vehicle, replaced which is a cost-effective alternative to replacing the entire unit.

- **Fire Command Vehicle** – This marked vehicle will allow high-ranking fire officials to respond quickly in the event of fire emergencies and thereby oversee rescue and recovery efforts.
- **Fire New Quint and Engine** – Together, these response vehicles cover all the necessary functions of a basic firefighting operation: a water tank, pump, ladder, hose, and aerial platform.
- **Fire Refurbish/Re-engine** – A routine overhaul of Fire Engines can improve response times and reduce the risk of mechanical breakdown during fire emergencies.

Hamilton Police Division – The Police Division will purchase new equipment in 2017 to enhance transparency and to streamline activities for a more proactive approach to keeping Hamilton safe. New in 2017, HPD will purchase the CrimeView® Dashboard, a software program and cloud application used for real-time public safety analysis. The City of Hamilton's Police Division will purchase body cameras and tasers for officers beginning in 2017. 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 Division will also replace old marked and unmarked police vehicles and add a prisoner van to HPD's vehicle inventory.

- **Police Generator** – A power generator will ensure that dispatch and command staff can remain online and guide our patrol officers toward citizens in need, even during a power outage.
- **Police Portable Radio Replacement** – Updated radio equipment will guarantee quick and consistent communication between officers.

- **Police Training Range Repairs** – Hamilton Police Officers require a first-class training facility to hone their firearm skills and accuracy. Keeping the range in top condition will allow officers to train confidently in preparation for dangerous situations.

Public Works

Annual and project-based funding requirements for the vehicle and equipment replacement program. Public Works will add or replace dump trucks, pole barns, a sign shop truck, and street cleaning equipment that will improve road safety and cleanliness. Traffic signals and radio interconnect equipment will be upgraded in 2017 to improve traffic safety.

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. Resident Services will add vehicles and equipment such as a dump truck, garbage truck, lawnmower, pick-up truck, and Bobcat that are used to pick up and remove trash in alleys and to mow and maintain hardest-hit properties. A new pole barn will be constructed to store vehicles and 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. 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 2017. Funding is equal to the vehicle and equipment replacement costs divided by its estimated useful life.

Wastewater Collection – Annual funding requirement for the vehicle and equipment replacement program of the collection system in 2017. 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 2017. Funding is equal to the vehicle and equipment replacement costs divided by its estimated useful life.

This Highlight will be updated for the 2017 Adopted Budget Book

Hamilton Highlight | Debt Table

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

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

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

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

Explore for yourself

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

1) Download

bit.ly/COHdebt2017

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

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 2016 and goals for 2017; and tables and charts illustrating historical and current financial data and staffing levels.

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.



How to Use This Section

Division 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.

Division Description

Provides emergency response to all types of fires, medical

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.

responsible for code enforcement, fire investigation, and public fire education.



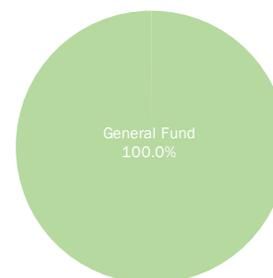
2017 Proposed Operating Budget

Operating Expenditures

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.

Benefits
91.9%

2017 Estimated Funding Sources



Fire	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	10,573,246	10,825,560	10,786,282	11,314,015	11,486,444	700,162	6.5%
Other Expenditures	818,891	892,409	911,825	1,059,836	1,010,950	99,125	10.9%
Operating Total	\$11,392,137	\$11,717,968	\$11,698,107	\$12,373,851	\$12,497,394	\$799,287	6.8%
Capital Improvements	1,274	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	97.00	97.00	97.33	97.33	108.33	11.00	11.3%

The Hamilton Fire Division is set to hire nine sworn firefighters in 2017, including the Fourth Medic Unit and reduce overtime costs. In addition, the Fire Division will hire one Fire Civilian position that used to be a Deputy Chief as well as hire two part-time Fire Prevention Officers to perform fire inspections for businesses.

The Department budget table represents budgeting trends from 2014 to 2017. 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 2016 Adopted to 2017 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.

Accomplishments in 2016

- Fully implemented two cross staffed engine/paramedic companies. This reduced the amount of outside mutual aid EMS into the City by 60%.
- Updated the Division Standard Operating Procedures.
- Completed the installation of two paramedic units, thus providing enhanced security and accountability for carried controlled drugs.
- Revised the Paramedic Protocol Manual and adopted new medical reporting software to improve documentation and efficiency.
- Completed 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.

The Accomplishments section details major departmental achievements in 2016.

Goals for 2017

- Implement an additional front line paramedic unit to better meet operational demands and provide improved emergency medical coverage to the city.
- Restructure the Fire Department staff to improve fire prevention, logistics, operations, and training support.
- Implement a program to improve...

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.

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

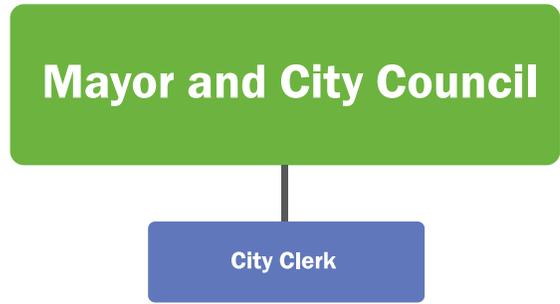
A one person department that works to prepare minutes and meeting packets for all meetings of City Council and committees of Council, develops the annual budget for the City Clerk and City Council, conducts the annual update of the City's Codified Ordinances, works with the City Charter Review Board, 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 for 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 2016

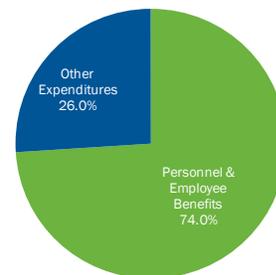
- Hired Nick Garuckas as the new City Clerk at the end of February.
- Reorganized existing procedures. This included working with the Human Resources Department to overhaul the City's Public Records Policy.
- Brought Public Records requests under the supervision of the Office of the City Clerk. Concurrently, trained departmental stewards to fill public record requests specific to their department.
- Underwent Ohio Sunshine Law training and was certified as City Council's official record designee.

Goals for 2017

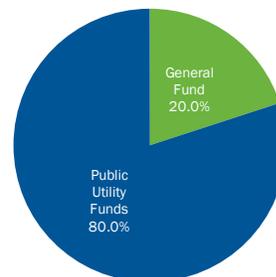
- Begin digitizing all of the City's Codified Ordinances and Resolutions. This project will primarily consist of scanning all recorded ordinances and resolutions as historic record holdings permit, and will likely be ongoing for the next few years.
- Continue reorganizing City Council's Committees and Subcommittees. This will include standardizing the application and appointment process and providing committees a more clear system of governance.



2017 Proposed Operating Budget



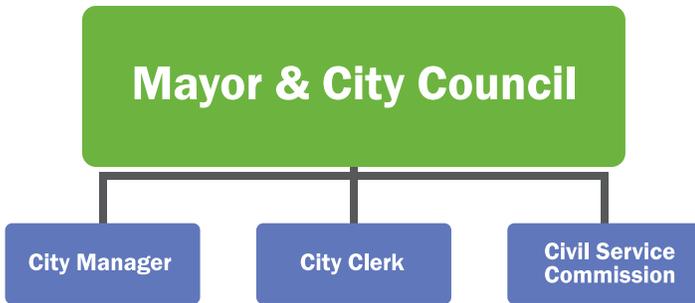
2017 Estimated Funding Sources



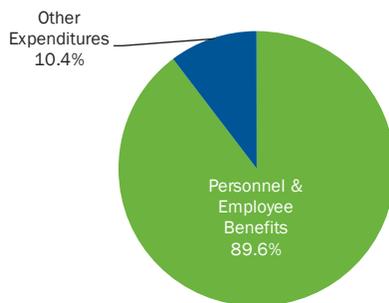
City Clerk	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	82,769	97,995	96,895	95,093	103,514	6,619	6.8%
Other Expenditures	11,981	29,510	13,840	15,869	20,740	6,900	49.9%
Operating Total	\$94,751	\$127,505	\$110,735	\$110,962	\$124,254	\$13,519	12.2%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	1.50	1.50	1.50	1.50	1.50	0.00	0.0%

2017 Proposed Budget includes attritioning out a position which was 0.5 FTE to City Clerk budget. The Proposed Budget also includes hiring a Fellowship position in the City Clerk's Office, which is 0.5 FTE to provide support to the City Clerk operations.

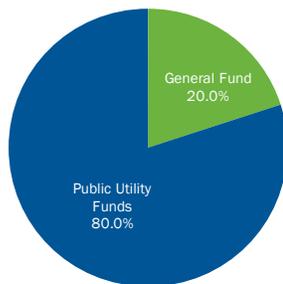
City Council



2017 Proposed Operating Budget



2017 Estimated Funding Sources



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.

City Council	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	71,648	74,004	77,960	66,864	68,356	(9,604)	-12.3%
Other Expenditures	6,281	6,671	9,190	5,347	7,900	(1,290)	(0)
Operating Total	\$77,929	\$80,675	\$87,150	\$72,211	\$76,256	(\$10,894)	-12.5%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	-	-	-	-	-	-	0.0%

Office of The City Manager

Department Mission

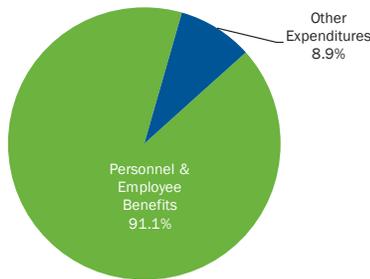
To articulate the City's vision in a clear and engaging format to all stakeholders and provide resources to execute the vision, while developing an organizational culture that focuses on results within the framework of the City's values.

Department Description

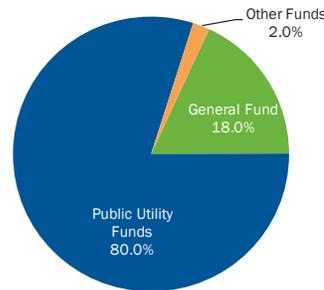
As Chief Executive Officer for the City of Hamilton, the City Manager is responsible for a workforce of more than 600 permanent employees and a \$300+ million annual budget. The seven-member City Council appoints the City Manager. The Council operates as the legislative branch of the City and provides policy direction to the City Manager, while the City Manager is responsible for the administration of the City departments.



2017 Proposed Operating Budget



2017 Estimated Funding Sources



City Manager	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	483,460	580,770	333,094	325,113	364,424	31,330	9.4%
Other Expenditures	17,985	28,182	21,815	27,496	35,550	13,735	63.0%
Operating Total	\$501,445	\$608,953	\$354,909	\$352,609	\$399,974	\$45,065	12.7%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	3.50	3.00	2.67	2.67	2.67	0.00	0.0%

Restated 2015 Budgeted FTE number for the Office of the City Manager.

Accomplishments in 2016

- Announced the development of luxury apartments in Downtown Hamilton coinciding with the completion of Marcum Park and the opening of Hamilton's new microbrewery, Municipal Brew Works, also located downtown.
- Completed and began commercial operation of the Meldahl Hydroelectric Plant at a total cost of approximately \$722 million. Concurrently sold 48.6% of the Greenup Hydroelectric Plant to American Municipal Power (AMP) for \$139 million.
- Collected and properly disposed of 1,522 tires, 275 mattresses, and 450 truckloads of garbage through the City's Quick Strike Team.
- Awarded 15 micro-grants totaling \$37,000 through the 17Strong Neighborhoods micro-grant program to support projects ranging from neighborhood beautification to community workforce development programs for local students.
- Overhauled Chapter 1700: Housing of the City's Codified Ordinance with implementation of an Appeal Board leading to 25 Nuisance Declarations (projected).
- Removed 125 (projected) unsafe and deteriorated structures in the City's neighborhoods.
- Ribbon cutting ceremonies held for Barclaycard, STARTEK, ThyssenKrupp Bilstein, TriHealth Bethesda Butler Hospital, and Community First Solutions' Jamestowne medical center, which represents a total of \$95.3 million in capital investment and 2,446 new jobs over a three year period.

Goals for 2017

- Announce the framework for a catalytic fund for the Lindenwald neighborhood to be launched in 2018.
- 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 create a more robust performance evaluation process.
- Begin construction on 200 market rate residential units within a 10 block radius of the High-Main Bridge.
- Begin construction on the Champion/Spooky Nook Sports Complex and be on target for a 2019 opening.

Civil Service and Personnel

Department Mission

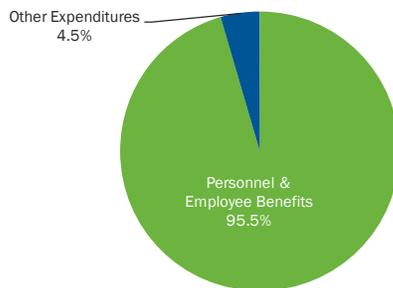
To assist all City departments and divisions by using fair and equal treatment in the recruitment and selection of qualified individuals, benefits administration, and other personnel matters.

Department Description

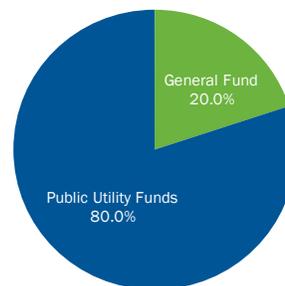
Provides a variety of support services to all City departments, the Civil Service Commission, and the general public. Responsibilities include Civil Service examination administration, recruitment, Affirmative Action/Equal Employment Opportunity administration, processing personnel actions, maintenance of employee leave records, and benefits administration. The department also provides recruitment services to the Hamilton City School District for certain non-certified positions. The Director of the Department of Civil Service and Personnel reports to the City's Civil Service Commission.



2017 Proposed Operating Budget



2017 Estimated Funding Sources



Accomplishments in 2016

- Received and processed 1,433 employment applications.
- Facilitated the hiring process of 36 new permanent hires for the following departments/divisions: Public Utilities (12), Police (8), Fire (7), Strategy and Information (4), Finance (2), Public Works (1), Council/Clerk (1), and City Manager (1).
- Assisted with the employment of at least 65 temporary or seasonal employees for the following work areas: City Manager, Economic Development, Electric, Income Tax, Gas and Water, Human Resources, Public Works, and Resident Services.
- Administered job postings for 28 positions.
- Processed the retirement of 20 employees.
- Supported the Civil Service Commission and all other work areas by completing information requests, personnel/pay changes, and health and other benefits needs.
- Supported the Civil Service Commission in preparation of approximately 20 meetings.

2017 Goals

- Finalize a draft of revisions to the Civil Service Commission Rules and Regulations.
- Continue to evaluate, improve, revise, or maintain Civil Service processes in an effort to support the ever-changing organizational structure, workplace culture, and community needs.

Civil Service & Personnel	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	244,592	285,422	285,905	276,124	361,349	75,444	26.4%
Other Expenditures	10,301	12,347	13,400	14,528	17,102	3,702	27.6%
Operating Total	\$254,893	\$297,769	\$299,305	\$290,652	\$378,451	\$79,146	26.4%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	3.00	3.50	3.50	3.50	4.50	1.00	28.6%

The Civil Service and Personnel Department will gain a net increase of 1.0 FTE. Budgeted for the 2017 Budget, the Personnel Assistant position will be filled to assist the Civil Service and Personnel Department with increasing needs due to increased staffing for various departments, such as Public Safety.

Community Development

Department Mission

To foster a sustainable, healthy, safe, and well-planned City. Through purposeful planning, effective enforcement, and meaningful activities, the Community Development Department works to support and encourage strong neighborhoods, quality opportunities, and a safe environment.

Department Description

The Community Development Department is comprised of four divisions: Construction Services, Health, Neighborhood Development, and Planning.

Construction Services Division

Regulates construction of commercial and residential buildings and administers several codes including the building code, electric code, plumbing code, and mechanical code. Property owners and all contractors are required to submit plans and applications before starting any work. The Construction Services Division reviews plans for code compliance and issues permits which allow work to begin. As construction proceeds, the Construction Services Division inspects the work for compliance with the approved plans. Construction Services is also responsible for licensing contractors and trades people to perform work within the City.

Health Division

Regulates compliance with all applicable local and state health codes related to food services, public swimming pools, grocery stores, school buildings, personal hygiene services, public nuisances, environmental issues, and residential and commercial buildings. The Health Division provides services in the following areas: Environmental Health, Vital Statistics, and Nursing. Environmental Health responsibilities include enforcing all state health code requirements governing food/restaurant inspection and compliance, public swimming pools, tattoo and body piercing establishments, commercial building maintenance, and complaint investigation on all residential property. Vital Statistics issues birth and death certificates, correction affidavits, adoptions, and paternity declarations. The Health division's nurses provide immunizations (including child immunizations), home visits, communicable disease investigation, various educational outreach programs, communicable disease investigations, handicap visitations for children, and lead poisoning follow-ups.

Neighborhood Development Division (NDD)

Provides decent affordable housing, economic development opportunities, neighborhood improvements, and public and community development services primarily for the economically challenged community. 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).

Planning Division

Involved in land use management, community development, research, and a wide variety of other planning-related tasks in conjunction with the Planning Commission, The Division is responsible for zoning compliance, including rezoning, conditional uses and change of occupancy, and the administration of Board of Zoning Appeals. Additionally, this division works to support alley/street vacation, lot/split combination, community research/demographics, and urban renewal updates.



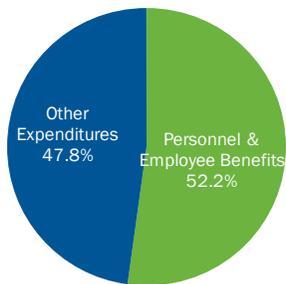
Accomplishments in 2016

- Completed the new HUD Fair Housing Assessment Tool, one of only 20 communities nationwide to do so.
- Increased and maintained an average weekly nuisance inspection rate of 350.
- Implemented the revisions of Chapter 1700 including the Nuisance Appeal Board.
- Continued to implement Construction Services electronic plan submission and conversion and reduced paper files by 30%.
- Initiated and retained a consultant for the creation of a new City Comprehensive Plan.
- Implemented an ongoing process to review the Zoning Ordinance to ensure alignment with the City Strategic Plan.

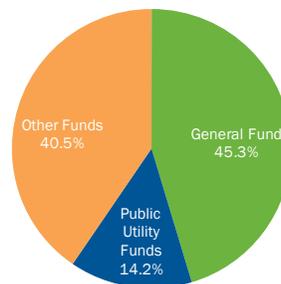
Goals for 2017

- Maintain average weekly nuisance inspection rate at 350.
- Maintain average Construction Services plan review time at two weeks.
- Implement state certification process for the Health Division.
- Increase Construction Services electronic plan conversion to 40%.
- Develop and complete a City Comprehensive Plan.
- Complete and implement a Chronic Nuisance Ordinance.
- Develop a housing strategy in cooperation with community partners.
- Continue to abate urban blight through demolition, emergency/minor home repair, and rehabilitation.

2017 Proposed Operating Budget



2017 Estimated Funding Sources



Community Development Cont.

Community Development	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 Adopted	
Construction Services Operating Budget							
Personnel & Employee Benefits	481,701	538,896	536,910	533,427	539,204	2,294	0.4%
Other Expenditures	32,841	43,963	45,395	35,275	33,150	(12,245)	-27.0%
Operating Total	\$514,543	\$582,859	\$582,305	\$568,702	\$572,354	(\$9,951)	-1.7%
Capital Improvements	13,299	-	-	-	-	-	N/A
Budgeted FTE Positions	6.00	7.00	6.25	6.25	6.25	0.00	0.0%
Planning Operating Budget							
Personnel & Employee Benefits	404,098	441,848	557,805	591,526	657,672	99,867	17.9%
Other Expenditures	23,479	45,300	563,625	504,865	308,125	(255,500)	-45.3%
Operating Total	\$427,578	\$487,148	\$1,121,430	\$1,096,391	\$965,797	(\$155,633)	-13.9%
Capital Improvements	-	-	-	-	-	-	N/A
Budgeted FTE Positions	4.50	6.00	6.55	6.55	6.68	0.13	1.9%
Health Operating Budget							
Personnel & Employee Benefits	850,901	1,055,427	1,122,752	1,034,500	1,214,239	91,487	8.1%
Other Expenditures	288,278	441,980	354,820	385,329	372,596	17,776	5.0%
Operating Total	\$1,139,179	\$1,497,407	\$1,477,572	\$1,419,828	\$1,586,835	\$109,263	7.4%
Capital Improvements	-	-	-	-	-	-	N/A
Budgeted FTE Positions	12.00	15.50	15.75	15.75	16.75	1.00	6.3%
Neighborhood Development Operating Budget*							
Personnel & Employee Benefits	325,002	304,438	217,940	244,328	248,067	30,127	13.8%
Other Expenditures	2,961,844	1,618,607	1,806,308	1,765,233	1,724,098	(82,210)	-4.6%
Operating Total	\$3,286,846	\$1,923,045	\$2,024,248	\$2,009,561	\$1,972,165	(\$52,083)	-2.6%
Capital Improvements	-	-	500	-	-	(500)	-100.0%
Budgeted FTE Positions	4.50	4.50	2.95	2.95	3.83	0.88	29.7%
All Funds Operating Budget							
Personnel & Employee Benefits	2,061,703	2,340,609	2,435,407	2,403,781	2,659,182	223,775	9.2%
Other Expenditures	3,306,443	2,149,850	2,770,148	2,690,701	2,437,969	(332,179)	-12.0%
Operating Total	\$5,368,146	\$4,490,459	\$5,205,555	\$5,094,483	\$5,097,151	(\$108,404)	-2.1%
Capital Improvements	13,299	-	500	-	-	(500)	-100.0%
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	28.00	33.00	31.50	31.50	33.50	2.00	6.3%

The Department of Community Development is budgeted to increase FTE's by 2.0. The Planning and Neighborhood Development divisions have reallocated existing positions into their operating budgets and the Health Division is expecting to hire one Community Technician in 2017 to assist with the 17Strong Neighborhood Blitz Program.

*The Neighborhood Development Division has been restated for all years shown in the above table. The Community Development Block Grant (CDBG) and HOME Funds operate on a fiscal year of May 1st to April 30th. We are showing the Neighborhood Development Division's actual and budgeted information above on a fiscal year basis while the other divisions in the Community Development Department remain shown on a calendar year basis.

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 2016

- Celebrated ribbon cuttings for Barclaycard, STARTEK, ThyssenKrupp Bilstein, TriHealth Bethesda Butler Hospital, and Community First Solutions' Jamestowne medical center. These ribbon cuttings represent \$95.3 million in capital investment and 2,446 new jobs over a three year period.
- Increased retail occupancy rate on Main Street, the Central Business District, and German Village by 2%. The three year goal is a 10% increase. This goal was achieved in large part due to significant business activity on Main Street, where 8 new businesses opened in 2016.
- Municipal Brew Works, which constitutes a \$1 million+ investment, opened in June after the successful renovation of the former firehouse space at 20 High Street.
- Announced the development of luxury apartments in downtown Hamilton coinciding with the completion of Marcum Park and the opening of Hamilton's new microbrewery, Municipal Brew Works, also located downtown.
- CMC Properties announced its plans to develop the Marcum Apartments next to the new Marcum Park in downtown Hamilton beginning in 2017. This project will include 100 luxury apartment units and 15,000 square feet of retail, and will assist in our goal to have 350 new residential units in Hamilton's urban core by 2020.
- The Hamilton Mill joined the worldwide network of Kauffman FastTrac affiliate organizations and will offer FastTrac courses and workshops to aspiring and established entrepreneurs in Hamilton and the surrounding region. These programs will be introduced in 2017 and will be geared towards high-growth potential small businesses and entrepreneurs.
- The Hamilton Mill introduced Pipeline, a regional water-tech commercialization platform, in partnership with a consortium of leading water organizations that include the EPA, City of Cincinnati Water Works, Xavier, Confluence, and Cintrifuse. Pipeline leverages the country's premier public-private water innovation cluster to provide customers, mentors, and support to water-tech startups. Pipeline's unique go-to-market platform allows startups to pilot locally and deploy globally. The first cohort and program will run from February - May 2017.
- The Hamilton Mill, with grant funding from the Greater Cincinnati Foundation, rolled out its Industrialist-In-Residence program that connects local and regional manufacturing expertise with startups and small businesses that are looking to scale or need guidance with intricate, more technical details of their small business.
- Met and/or toured Hamilton with 175 realtors, employees of large companies, prospective residents, and other stakeholders to showcase quality of life in our community.
- Partnered with Community First Solutions to launch the 2016 We Are Hamilton campaign, which showcases the quality of life in Hamilton as well as the impact that individuals and leaders have had on our community.
- Received the International Economic Development Council's (IEDC) Excellence in Economic Development Bronze Award for the adaptive reuse of 150 High Street.
- Chosen as Runner-Up for the Ohio Economic Development Association's (OEDA) Best Project Award for the attraction of Barclaycard to Vora Technology Park.

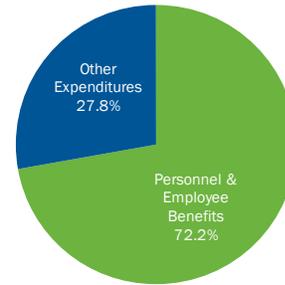
Economic Dev. Continued

Goals for 2017

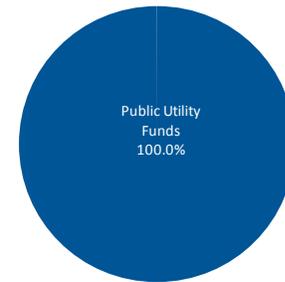
- Increase gross wages by \$100 million.
- Achieve \$25 million in gross estimated cost of construction via permits year over year (12-month moving average).
- Reduce vacancy rate by 10% by June 30, 2017.



2017 Proposed Operating Budget



2017 Estimated Funding Sources



Economic Development	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	638,602	788,613	780,046	785,000	937,234	157,188	20.2%
Other Expenditures	247,179	267,826	361,696	300,000	360,710	(986)	-0.3%
Operating Total	\$885,781	\$1,056,439	\$1,141,742	\$1,085,000	\$1,297,944	\$156,202	13.7%
Capital Improvements	1,312	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	6.50	9.16	7.17	7.17	9.17	2.00	27.9%

The 2015 Actual Budget has been restated from the previous annual budget document to accurately reflect 2015 Budgeted FTE's. In 2017, the Department of Economic Development is increasing budgeted FTE's by 2.0. These two FTE's include moving a current Volunteer Coordinator position to the Department of Economic Development and the creation of a new Workforce Development to assist in filling the 2,000+ jobs that have been brought into our community over the past few years.

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; provide financial stewardship for the City's resources; find fiscally sound financial solutions to support the City's strategic plan; and increase 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).

Department Description

Responsible for the administration and collection of local taxes and 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, and long-term financing of the City's capital needs through the issuance of debt. The department is comprised of five divisions: Accounting, Budgeting and Evaluation, Income Tax, Purchasing, and Treasury.

Accounting Division

Responsible for preparation of monthly, quarterly, and annual financial reports, audit compliance, assisting in preparation of the City's annual budget, issuance of the City's annual comprehensive and popular financial reports (CAFR and PAFR), debt issuance and management, filing reports to comply with the various regulatory requirements, disbursement of checks to employees and vendors, management of City's Capital Assets, and providing advisory services related to financial affairs as well as internal controls.

Budgeting and Evaluation Division

Responsible for planning, developing, and monitoring the budget activities of the City and assists in performance management and debt issuance.

Income Tax Division

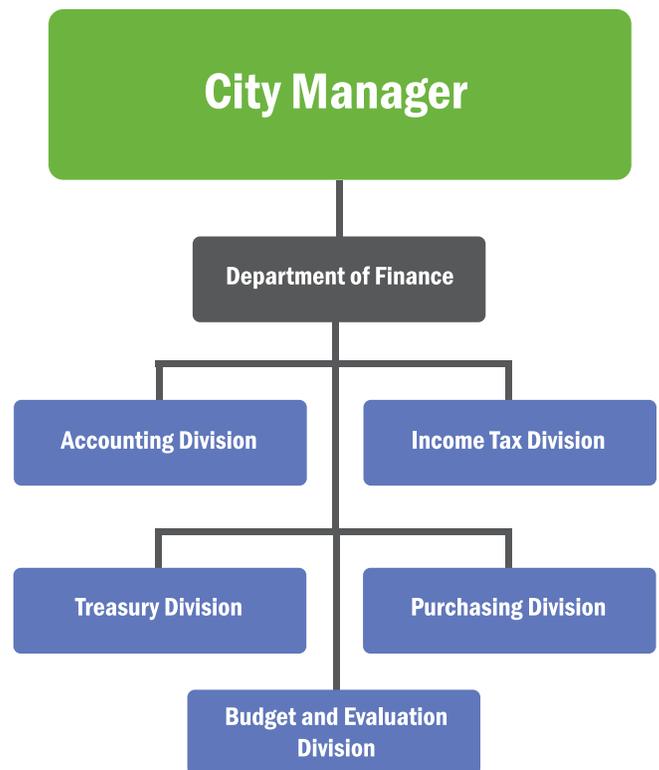
Responsible for the collection and administration of the City income tax and the City hotel tax. The division also provides income tax collection services to some smaller jurisdictions within the region through contractual service agreement.

Purchasing Division

Responsible for the procurement of a wide array of commodities and services for all City departments. 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.

Treasury Division

Administers 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.



Finance Continued

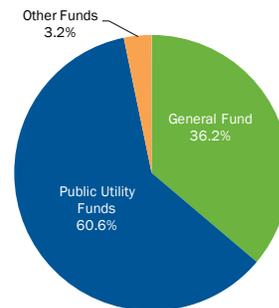
Accomplishments in 2016

- Received the Government Finance Officers Association’s (GFOA) Distinguished Budget Presentation Award for 2016, Certificate of Achievement for Excellence in Financial Reporting for 2015, and Outstanding Achievement in Popular Annual Financial Reporting for 2015.
- Received the State Auditor Award for reporting excellence.
- Recognized by the Ohio GFOA as a successful case study for the Ohio Market Access Program through the Office of the Ohio Treasurer.
- Invigorated the City’s commitment to open government policy by establishing OpenHamilton, which is powered by OpenGov, as the City’s financial transparency tool.
- Attracted 298 visitors to our OpenHamilton page, which is more than double the average number of visits for all organizations on the OpenGov platform.
- Demolished 91 blighted properties through the Purchasing Division.
- Sold surplus property valued at \$90,328.
- Continued collaboration with the Ohio Attorney General’s Office for delinquent income tax and emergency medical services collections.
- Successfully implemented a transition of investment strategy that included a new advisor and longer maturities to improve overall portfolio performance.

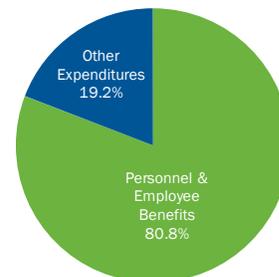
Goals for 2017

- Achieve Triple Crown awards for Comprehensive Annual Financial Report (CAFR), Popular Annual Financial Report (PAFR), and the annual Budget Book.
- Efficiently procure and maintain ethical business standards and legal compliance.
- Increase awareness and number of quarterly visits to OpenHamilton page.
- Provide continuous training and education to other City departments while providing knowledgeable advice.

2017 Estimated Funding Sources



2017 Proposed Operating Budget



Finance	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 Adopted	
Finance Operating Budget							
Personnel & Employee Benefits	2,357,133	2,266,960	2,228,997	2,097,980	2,133,167	(95,830)	-4.3%
Other Expenditures	504,068	484,946	517,895	641,410	529,745	11,850	2.3%
Operating Total	\$2,861,201	\$2,751,906	\$2,746,892	\$2,739,390	\$2,662,912	(\$83,980)	-3.1%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	37.50	33.00	29.00	29.00	27.00	-2.00	-6.9%
Storeroom Operating Budget							
Personnel & Employee Benefits	112,407	70,386	127,217	125,000	121,847	(5,370)	-4.2%
Other Expenditures	2,953	4,093	6,500	6,000	4,600	(1,900)	-29.2%
Operating Total	\$115,360	\$74,479	\$133,717	\$131,000	\$126,447	(\$7,270)	-5.4%
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%
All Funds Operating Budget							
Personnel & Employee Benefits	2,469,540	2,337,346	2,356,214	2,222,980	2,255,014	(101,200)	-4.3%
Other Expenditures	507,021	489,039	524,395	647,410	534,345	9,950	1.9%
Operating Total	\$2,976,560	\$2,826,385	\$2,880,609	\$2,870,390	\$2,789,359	(\$91,250)	-3.2%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	39.50	35.00	31.00	31.00	29.00	-2.00	-6.5%

The Finance Department has reduced net FTE's by 2.0 for the 2017 Proposed Budget through attritioning certain positions. Greater efficiency in the operations of the department will allow Finance to do more with less by allocating existing duties amongst the proposed staffing levels for 2017.

Fire

Division Mission

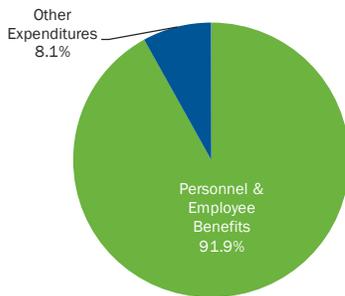
To provide services designed to protect the lives and property of the inhabitants of the City of Hamilton from the adverse effects of fires, medical emergencies, or exposure to dangerous conditions created by man or nature.

Division Description

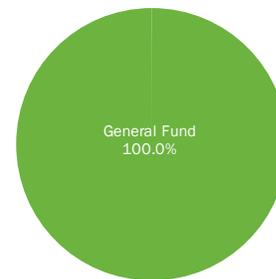
Provides emergency response to all types of fires, medical emergencies, and other critical incidents within the City of Hamilton. Five fire stations are manned by three shifts of cross-trained fire and emergency medical personnel. The department operates five fire units and three paramedic units. In 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.



2017 Proposed Operating Budget



2017 Estimated Funding Sources



Fire	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	10,573,246	10,825,560	10,786,282	11,314,015	11,486,444	700,162	6.5%
Other Expenditures	818,891	892,409	911,825	1,059,836	1,010,950	99,125	10.9%
Operating Total	\$11,392,137	\$11,717,968	\$11,698,107	\$12,373,851	\$12,497,394	\$799,287	6.8%
Capital Improvements	1,274	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	97.00	97.33	97.33	97.33	108.33	11.00	11.3%

The Hamilton Fire Division is set to hire nine sworn firefighters (9.0 FTE) in 2017 to staff the Fourth Medic Unit and reduce overtime costs. In addition, the Fire Division will hire one Fire Civilian position that used to be a Deputy Chief as well as hire two part-time Fire Prevention Officers to perform fire inspections for businesses (1.0 FTE).

Accomplishments in 2016

- Fully implemented two cross staffed engine/paramedic companies. This reduced the amount of outside mutual aid EMS runs into the City by 60%.
- Updated 90% of the Division's Standard Operating Procedures Manual.
- Completed the installation of Knox Med Vaults on all paramedic units, thus providing enhanced security and accountability for carried controlled drugs.
- Revised the Paramedic Protocol Manual and adopted new medical reporting software to improve documentation and efficiency.
- Completed 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.

Goals for 2017

- Implement an additional front line paramedic unit to better meet operational demands and provide improved emergency medical coverage to residents and businesses of Hamilton.
- Restructure the Fire administration staff to improve fire prevention, logistics, operations, and training support.
- Implement a comprehensive division-wide training program and continue to provide Fire Officer development programs.

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, providing advice and counsel on labor and employment matters, and managing labor and employee relations for the City of Hamilton.

Accomplishments in 2016

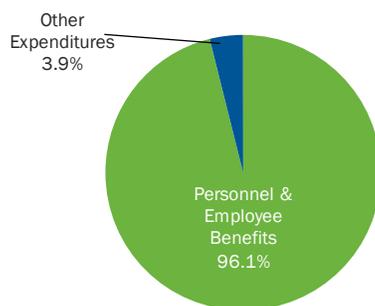
- Improved organizational communication through quarterly supervisory (XLMT) meetings.
- Conducted first annual employee survey to establish baseline data for employee engagement moving forward.
- Implemented quarterly supervisory trainings in response to survey results.
- Reviewed, deleted, revised, or released 70+ Administrative Directives.
- Revised and released supervisory handbook.
- Assisted in the execution of five collective bargaining agreements.

Goals for 2017

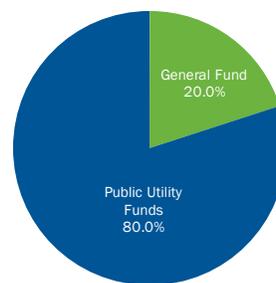
- Implement an employee leadership program to identify and develop high performing employees within the organization.
- Implement a new hire orientation program.
- Implement software to enable consistent employee performance evaluation completion and tracking.
- Develop a City-wide compensation strategy and commission a comprehensive study.



2017 Proposed Operating Budget



2017 Estimated Funding Sources



Human Resources	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	-	-	365,035	330,323	438,316	73,281	20.1%
Other Expenditures	-	-	20,220	11,875	17,850	(2,370)	-11.7%
Operating Total	-	-	\$385,255	\$342,198	\$456,166	\$70,911	18.4%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	0.00	0.00	3.50	3.50	4.00	0.50	14.3%

The Human Resources Department will have net increase of 0.5 FTE for the 2017 Budget. This increase includes the elimination of a college intern position, which is calculated as 0.5 FTE, and the staffing of a Diversity and Inclusion Coordinator position, which is calculated as 1.0 FTE, to assist with the duties and mission of the Diversity and Inclusion Commission.

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.

Law	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	439,040	170,919	-	-	-	-	N/A
Other Expenditures	20,823	110,336	-	-	-	-	N/A
Operating Total	\$459,863	\$281,254	-	-	-	-	N/A
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	4.50	1.83	0.00	0.00	0.00	0.00	N/A

The City of Hamilton no longer has an in-house Department of Law but will continue to appear in the annual budget document until the 2015 Actual Budget rolls off. The City currently outsources its legal needs to Millikin & Fitton Law Firm in the City of Hamilton to act as the City's Law Director, as of late 2014. The newly created Department of Human Resources has absorbed all human resource management functions previously performed by the Department of Law.

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

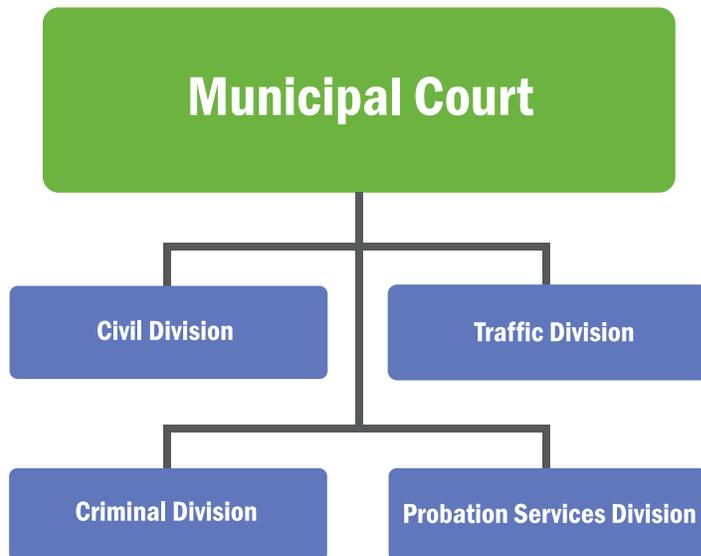
Handles misdemeanor criminal offenses which include, but are not limited to, personal crimes, thefts, domestic violence, and OVI's. The Criminal Division also manages the arraignment and probable cause portion of felony arrests.

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.



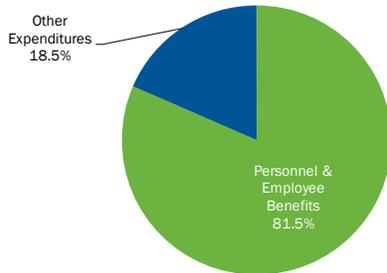
Accomplishments in 2016

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

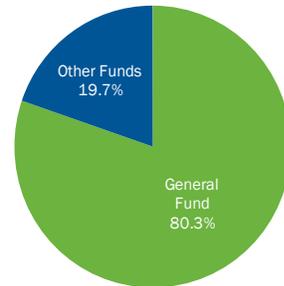
Goals for 2017

- 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.

2017 Proposed Operating Budget



2017 Estimated Funding Sources



Municipal Court	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 Adopted	
*All Funds Operating Budget							
Personnel & Employee Benefits	1,527,192	1,633,440	1,673,550	1,615,716	1,738,867	65,317	3.9%
Other Expenditures	356,509	330,134	420,946	250,382	393,626	(27,320)	-6.5%
Operating Total	\$1,883,701	\$1,963,574	\$2,094,496	\$1,866,098	\$2,132,493	\$37,997	1.8%
Capital Improvements	-	-	25,000	-	25,500	500	2.0%
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	26.50	26.50	26.50	26.50	28.50	2.00	7.5%

For the 2017 Budget, the Municipal Court Department will increase FTEs by 2.0, with the hiring of one new Deputy Clerk position and one new Information Services Technician position. These two positions are included in the 2017 Proposed Budget figure.

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

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 104 full-time sworn men and women, 10 civilian personnel, and 14 Corrections Officers. The Hamilton Police Department is divided into two bureaus with different and distinct responsibilities: the Administration and Services Bureau and the Operations Bureau.

Administration and Services Bureau

The Administration and Services Bureau includes the Central Records, Court Services, and Training sections. The Administrative and Services Captain 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.



Police	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	11,849,233	12,210,954	11,891,385	12,238,145	13,157,323	1,265,938	10.6%
Other Expenditures	1,146,735	1,130,641	1,279,987	1,190,725	1,245,472	(34,515)	-2.7%
Operating Total	\$12,995,968	\$13,341,595	\$13,171,372	\$13,428,870	\$14,402,795	\$1,231,423	9.3%
Capital Improvements	1,274	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	121.50	123.33	123.33	123.33	132.33	9.00	7.3%

The Police Division will add 9.0 FTEs for the 2017 Budget. Of the 9.0 FTEs, 8.0 FTEs will be sworn police officers that will meet the City's strategic plan to improve safety in key neighborhoods. One full-time Corrections Officer will also be hired in 2017. The other 8.0 FTEs will be allocated as follows:

- The City will hire four full-time sworn officers, which is calculated as 4.0 FTEs.
- The City will hire four sworn officers who will be Hamilton City School District's (HCSD) School Resource Officers. HCSD will reimburse the City for 75% of the cost to utilize these officers for the school year. During the summer months, when additional resources are necessary, these four officers will be working throughout the City of Hamilton to ensure there is an increased public safety presence during peak times of activity. These four officers are calculated as net 1.0 FTEs.

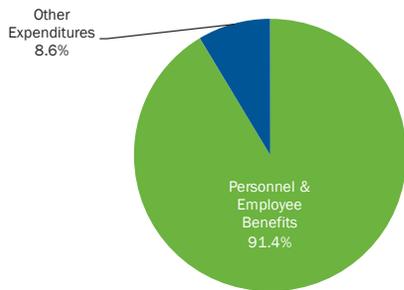
Accomplishments in 2016

- Established a permanent, full-time downtown walking beat position in support of our continual expansion of community engagement efforts and downtown revitalization.
- Enhanced the hiring process through charter and rule changes to reflect the opportunities and challenges of recruitment and selection of police officers in the 21st century.
- Built upon our existing social media successes by increasing our engagement base by nearly 50%.
- Began testing and evaluating body worn cameras for the adoption and implementation of a body worn camera program.
- Expanded our community engagement efforts by hosting 24 community education programs.

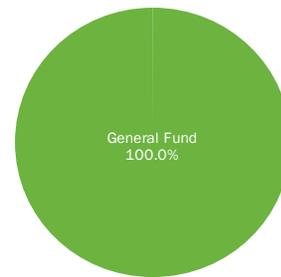
Goals for 2017

- Work cooperatively with Hamilton City School District to develop a full-time School Resource Officer Program at Hamilton High School, the Freshman Building, and Garfield and Wilson Junior High Schools.
- Pursue public and private partnerships to expand and increase our walking beat presence downtown.
- Attain and maintain our complement of fully trained sworn officers.
- Establish objectives, goals, strategies, and measures in support of the City's strategic plan.
- Continue focus on community engagement efforts through social media, 5-Stops, and community education programs.
- Address serious crime and nuisance activities through problem-oriented, neighborhood-focused, and 5-Stop based enforcement efforts.

2017 Proposed Operating Budget



2017 Estimated Funding Sources



Public Works

Department Mission

To provide essential services to City infrastructure in the areas of civil engineering, public parking, transportation and traffic, streets and sewers, refuse and recycling for the citizens; enhance the quality of life to the community through stewardship of natural resources; and support City departments by maintaining their fleet of vehicles and equipment.

Department Description

Responsible for municipal engineering, traffic and transportation engineering, and maintenance and cleaning of the street system. The department also administers and maintains the stormwater utility system, manages the operation and enforcement of public parking including the McDulin Parking Garage, provides vehicle fleet maintenance, and administers refuse and recycling collection and disposal contract services. The Department of Public Works is comprised of six divisions: Engineering, Fleet Maintenance, Refuse, Stormwater, Streets and Sewers, and Transportation and Traffic.

Engineering Division

Provides engineering design and construction administration for infrastructure projects such as streets, alleys, bridges, and storm sewer and drainage improvements. The division manages the City's annual street resurfacing program, provides plan review of all new subdivisions, issues permits and inspects all activities within the right-of-way, administers street and structure addressing systems city-wide, and provides general civil engineering support to other City Departments.

Fleet Maintenance Division

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.

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.

Stormwater Division

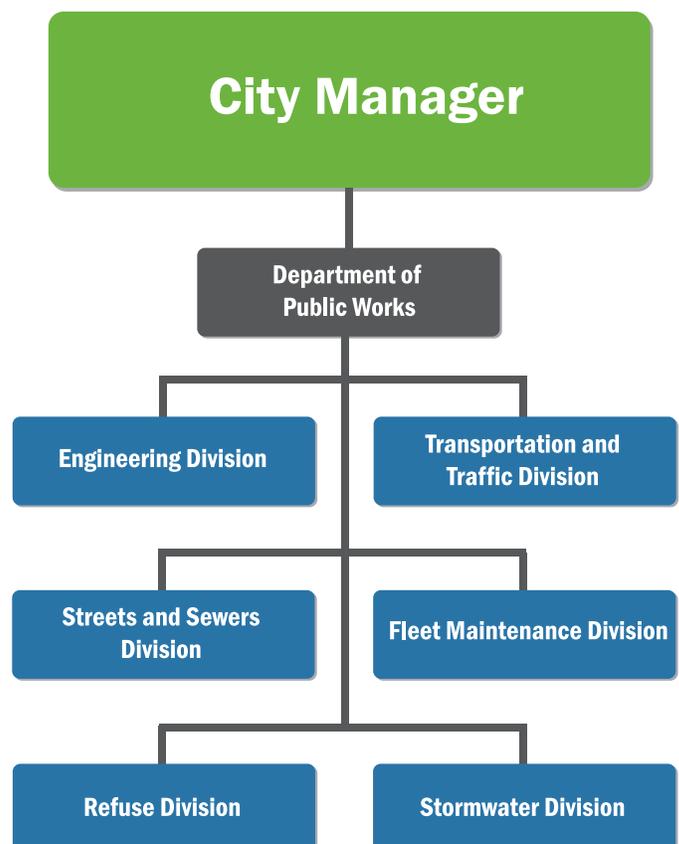
Responsible for maintenance and repair of the stormwater collection system including catch basins, manholes, and piping; oversight of private and public construction activities to prevent soil erosion; regulation of stormwater quantity and quality in accordance with U.S. EPA and Ohio EPA standards; and management of stormwater utility.

Streets and Sewers Division

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, and maintenance of 91 miles of alleys.

Transportation and Traffic Division

Responsible for engineering studies and subsequent design of traffic related improvements including traffic signals, traffic signs, and street closures. The division is also responsible for managing the City's public parking system and McDulin Parking Garage; enforcing parking law and issuing any related tickets for non-compliance; installing, maintaining, and removing traffic signs and pavement markings; and installing and maintaining traffic signals, airport beacons, weather warning sirens, and other miscellaneous electrical work throughout the City.



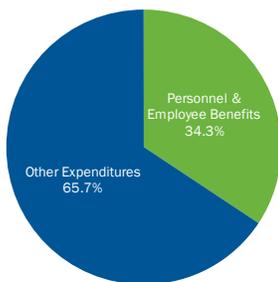
Accomplishments in 2016

- 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.

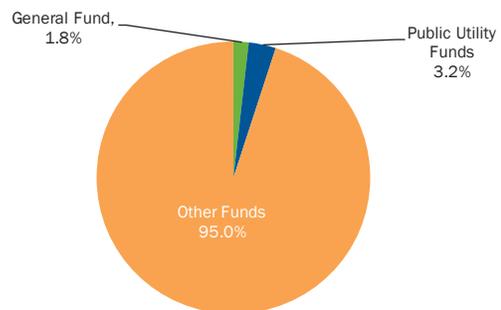
Goals for 2017

- 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.

2017 Proposed Operating Budget



2017 Estimated Funding Sources



Public Works Continued

Public Works	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 Adopted	
Public Works Operating Budget							
Personnel & Employee Benefits	1,062,258	1,119,325	1,099,043	1,176,000	1,146,996	47,953	4.4%
Other Expenditures	147,184	173,353	228,780	318,808	225,930	(2,850)	-1.2%
Operating Total	\$1,209,442	\$1,292,678	\$1,327,823	\$1,494,808	\$1,372,926	\$45,103	3.4%
Capital Improvements	-	-	-	-	-	-	N/A
Budgeted FTE Positions	-	9.00	11.00	11.00	11.46	0.46	4.2%
Parks Operating Budget*							
Personnel & Employee Benefits	608,678	14,450	-	-	-	-	N/A
Other Expenditures	773,440	212,142	-	6,000	-	-	N/A
Operating Total	\$1,382,118	\$226,592	-	\$6,000	-	-	N/A
Capital Improvements	-	-	-	-	-	-	N/A
Budgeted FTE Positions	-	-	-	-	-	-	N/A
Stormwater Management Operating Budget							
Personnel & Employee Benefits	962,480	893,050	909,992	705,000	860,559	(49,433)	-5.4%
Other Expenditures	391,542	377,185	558,380	530,000	583,380	25,000	4.5%
Operating Total	\$1,354,022	\$1,270,235	\$1,468,372	\$1,235,000	\$1,443,939	(\$24,433)	-1.7%
Capital Improvements	608,322	691,763	1,131,500	5,000,000	6,951,500	5,820,000	514.4%
Budgeted FTE Positions	-	14.50	9.25	9.25	10.25	1.00	10.8%
Refuse Operating Budget							
Personnel & Employee Benefits	159,525	581,065	705,170	540,000	615,784	(89,386)	-12.7%
Other Expenditures	3,265,985	3,630,984	3,747,430	3,750,000	3,929,720	182,290	4.9%
Operating Total	\$3,425,510	\$4,212,049	\$4,452,600	\$4,290,000	\$4,545,504	\$92,904	2.1%
Capital Improvements	95,810	-	-	-	-	-	N/A
Budgeted FTE Positions	-	3.00	9.75	9.75	7.25	-2.50	-25.6%
Street Maintenance Operating Budget							
Personnel & Employee Benefits	1,557,814	1,334,792	1,232,811	1,265,000	1,311,896	79,085	6.4%
Other Expenditures	3,275,188	1,462,385	2,295,050	2,244,000	1,867,900	(427,150)	-18.6%
Operating Total	\$4,833,001	\$2,797,177	\$3,527,861	\$3,509,000	\$3,179,796	(\$348,065)	-9.9%
Capital Improvements	84,498	25,151	-	-	12,000	12,000	N/A
Budgeted FTE Positions	-	23.00	17.25	17.25	18.63	1.38	8.0%
Special Assessments Operating Budget							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenditures	-	492,061	274,814	274,814	742,001	467,187	170.0%
Operating Total	-	\$492,061	\$274,814	\$274,814	\$742,001	-	0.0%
Capital Improvements	173,060	208,754	400,000	360,000	300,000	(100,000)	-25.0%
Budgeted FTE Positions	-	-	-	-	-	-	N/A

Public Works Continued	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 Adopted	
Issue II Project Operating Budget							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenditures	-	-	-	-	-	-	N/A
Operating Total	-	-	-	-	-	-	N/A
Capital Improvements	729,229	291,757	1,000,000	1,000,000	2,000,000	1,000,000	100.0%
Budgeted FTE Positions	-	-	-	-	-	-	N/A
Infrastructure Renewal Program Operating Budget							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenditures	385,725	359,850	384,400	500,000	458,260	73,860	19.2%
Operating Total	\$385,725	\$359,850	\$384,400	\$500,000	\$458,260	\$73,860	19.2%
Capital Improvements	3,718,316	8,797,253	6,003,678	6,000,000	4,760,000	(1,243,678)	-20.7%
Budgeted FTE Positions	-	-	-	-	-	-	N/A
Parking Operating Budget							
Personnel & Employee Benefits	112,298	132,438	134,978	134,500	135,011	33	0.0%
Other Expenditures	137,590	213,031	174,121	175,000	183,405	9,284	5.3%
Operating Total	\$249,888	\$345,469	\$309,099	\$309,500	\$318,416	\$9,317	3.0%
Capital Improvements	-	140,912	1,512,000	1,515,000	31,000	(1,481,000)	-97.9%
Debt Service	53,819	53,069	52,244	52,244	56,344	4,100	7.8%
Budgeted FTE Positions	-	2.00	2.50	2.50	2.50	-	0.0%
Fleet Maintenance Operating Budget							
Personnel & Employee Benefits	828,467	798,885	907,380	765,000	895,974	(11,406)	-1.3%
Other Expenditures	1,544,200	1,499,165	1,620,487	1,600,000	1,508,237	(112,250)	-6.9%
Operating Total	\$2,372,667	\$2,298,050	\$2,527,867	\$2,365,000	\$2,404,211	(\$123,656)	-4.9%
Capital Improvements	-	26,420	200,000	6,500	200,000	-	0.0%
Budgeted FTE Positions	-	10.00	10.50	10.50	10.50	-	0.0%
All Funds Operating Budget**							
Personnel & Employee Benefits	5,291,519	4,874,005	4,989,374	4,585,500	4,966,220	(23,154)	-0.5%
Other Expenditures	9,920,854	8,420,158	9,283,462	9,398,622	9,498,833	215,371	2.3%
Operating Total	\$15,212,373	\$13,294,163	\$14,272,836	\$13,984,122	\$14,465,053	\$192,217	1.3%
Capital Improvements	5,409,236	10,182,010	10,247,178	13,881,500	14,254,500	4,007,322	39.1%
Debt Service	53,819	53,069	52,244	52,244	56,344	4,100	7.8%
Budgeted FTE Positions	67.00	61.50	60.25	60.25	60.59	0.34	0.6%

The Golf Division is no longer under the Department of Public Works. Accordingly, FTEs and expenditures have been adjusted for all years shown in the tables. Historical data for the Golf Division can now be viewed under the Department of Resident Services.

*The Parks Conservancy was created in 2015, which eliminated the Parks Division budget for the 2017 Budget under the Department of Public Works.

Resident Services

Department Mission

To oversee a myriad of City services which affect the quality of life within Hamilton. These services include managing our municipally-owned golf courses, facilitating special events, engaging in public outreach and communication, abating nuisances through 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 three divisions: Golf, Public Information, and the Quick Strike Team.

Golf Division

The 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 nation 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

The Public Information Division is responsible for disseminating information to the public through the most effective channels. The division is responsible for maintenance of the City's email marketing and contact databases, as well as generating/managing content on the City's social media sites. The Public Information Division provides oversight of the City's online 311 system to ensure requests are being addressed in a timely and efficient manner.

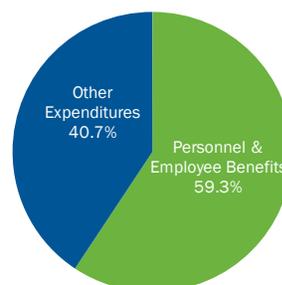
Quick Strike Team

The City of Hamilton's Quick Strike Team is responsible for the maintenance and general appearance of the City's primary corridors. The division assists the Public Health Division with maintenance of City-owned properties and nuisance abatement, and performs duties to assist other City departments with operational issues as needed.

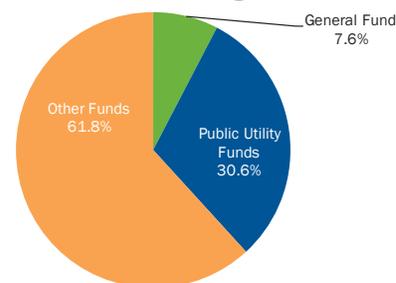
Accomplishments in 2016

- 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 2,003 tires, 454 mattresses, and 633 truckloads of garbage as of the end of November 2016.
- 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.
- Hosted 49 golf outings with 2,750 total participants.
- Grew audience across digital communication networks by more than 5,000 people.
- More than doubled average reach across all networks to over a quarter million people per month.

2017 Proposed Operating Budget



2017 Estimated Funding Sources



Goals for 2017

- 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.
- Implement new online 311 system.
- Grow our audience network to exceed 25,000 people. Digital audience network includes Facebook likes, Twitter followers, Instagram followers, and Cerkl subscribers.

- Grow our average monthly network reach in excess of 20% or 360,000 reach per month.
- Continue to disseminate public information electronically in a timely and effective manner.

City Manager

Department of Resident Services

Resident Services	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 Adopted	
Resident Services Operating Budget							
Personnel & Employee Benefits	124,840	267,468	554,835	500,000	642,632	87,797	15.8%
Other Expenditures	10,760	79,414	106,250	126,000	142,300	36,050	33.9%
Operating Total	\$135,600	\$346,882	\$661,085	\$626,000	\$784,932	\$123,847	18.7%
Capital Improvements	-	-	12,000	71,205	115,000	103,000	858.3%
Budgeted FTE Positions	2.00	4.75	8.86	8.86	12.34	3.48	39.3%
RiversEdge Operating Budget*							
Personnel & Employee Benefits	53,035	-	-	-	-	-	N/A
Other Expenditures	88,173	-	-	5,943	-	-	N/A
Operating Total	\$141,208	-	-	\$5,943	-	-	N/A
Capital Improvements	-	-	-	-	-	-	N/A
Budgeted FTE Positions	1.00	-	-	-	-	-	N/A
Golf Operating Budget							
Personnel & Employee Benefits	452,319	479,043	640,345	500,000	527,753	(112,592)	-17.6%
Other Expenditures	624,824	596,301	631,800	600,000	660,100	28,300	4.5%
Operating Total	\$1,077,143	\$1,075,344	\$1,272,145	\$1,100,000	\$1,187,853	(\$84,292)	-6.6%
Capital Improvements	8,461	-	-	-	-	-	N/A
Debt Service	218,682	118,456	96,958	96,958	96,054	(904)	-0.9%
Budgeted FTE Positions	17.25	14.25	15.64	15.64	15.70	0.06	0.4%
All Funds Operating Budget							
Personnel & Employee Benefits	630,193	746,511	1,195,180	1,000,000	1,170,385	(24,795)	-2.1%
Other Expenditures	723,757	675,715	738,050	731,943	802,400	64,350	8.7%
Operating Total	\$1,353,950	\$1,422,226	\$1,933,230	\$1,731,943	\$1,972,785	\$39,555	2.0%
Capital Improvements	8,461	-	12,000	71,205	115,000	103,000	858.3%
Debt Service	218,682	118,456	96,958	96,958	96,054	(904)	-0.9%
Budgeted FTE Positions	20.25	19.00	24.50	24.50	28.04	3.54	14.4%

Resident Services Operating Budget for 2017 includes \$65,000 from funding originating from the Land Bank Fund. This amount will support salaries for 2.0 FTEs for QST workers whose duties include refuse removal and maintaining land bank properties. Salaries were offset in Resident Services as a result.

*The Quick Strike Team (QST) is located under the Resident Services Department. For the 2017 Proposed Budget, three FTEs for the QST will be funded under the Refuse Fund (280) located under the Department of Public Works. For FTE purposes only, all FTEs for the QST are included in this table for the Department of Resident Services.

Strategy & Information

Department Mission

To improve the decision making and performance of every City employee by providing the information, hardware, and software needed to execute the strategic plan of the City.

Department Description

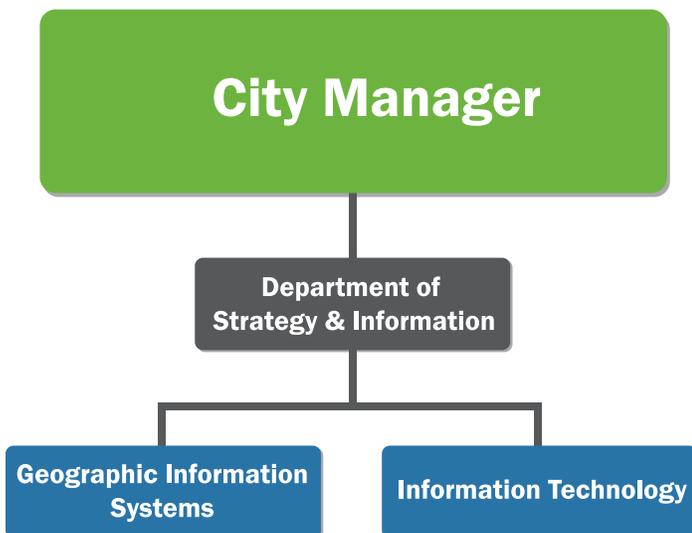
The Department of Strategy & Information is an internal services department that manages the hardware, software, networking and communications infrastructure, business intelligence, and reporting functions for the City of Hamilton. This department strives to be more than a tactical necessity and provide valuable services to all employees. The Department of Strategy & Information is comprised of two divisions: Geographic Information Systems (GIS) and Information Technology (IT).

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.



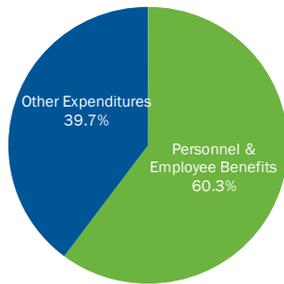
Accomplishments in 2016

- Facilitated a number of high profile upgrades, conversions, and launches, such as the migration from Microsoft Exchange to Google, installing a new network core switch, and building a bridge between Milsoft and our enterprise GIS.
- Introduced a new ticketing system, Samanage, to centralize IT help desk requests. Since deployment of Samanage, ticket submission saw a 9% increase as the preferred method of contacting IT for help and there was a concurrent 13.5% decrease in calls directly to IT staff members.
- Deployed biannual survey to track satisfaction of all City employees with the services offered by the department. The bench survey was deployed in March. The September survey showed broad and notable improvement in the timeliness, quality, and experience in dealings with the department.
- IT and GIS support saw an increase in average ratings for all five Key Performance Indicators.
- The GIS Division received the 2016 OGRIP Best Practices Award that honors GIS programs in Ohio for outstanding enterprise-wide projects.

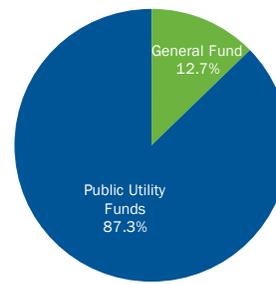
Goals for 2017

- Upgrade and redeploy CityWorks as a comprehensive work order and asset management tool.
- Improve and re-launch the GIS Viewer(s).
- Replace our existing phone system with a VoIP system.
- Launch comprehensive neighborhood/property analytics.
- Launch a public facing electric outage map.
- Deploy new permitting software in collaboration with Construction Services and Public Works.
- Identify a new time and attendance mechanism in collaboration with Finance and Human Resources.
- Launch NeoGov platform, a performance assessment software, in collaboration with Human Resources.
- Advance our Key Performance Indicators assessed in our semiannual performance survey.

2017 Proposed Operating Budget



2017 Estimated Funding Sources



Strategy & Information	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 Adopted	
Strategy & Information Operating Budget							
Personnel & Employee Benefits	-	-	292,555	300,000	352,385	59,830	20.5%
Other Expenditures	-	-	6,120	6,120	12,570	6,450	105.4%
Operating Total	-	-	\$298,675	\$306,120	\$364,955	\$66,280	22.2%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	0.00	0.00	3.00	3.00	4.00	1.00	33.3%
Information Technology Operating Budget							
Personnel & Employee Benefits	471,469	482,046	504,575	515,000	573,285	68,710	13.6%
Other Expenditures	641,012	602,110	903,250	500,000	854,373	(48,877)	-5.4%
Operating Total	\$1,112,481	\$1,084,155	\$1,407,825	\$1,015,000	\$1,427,658	\$19,833	1.4%
Capital Improvements	40,480	9,760	555,000	375,000	444,000	(111,000)	-20.0%
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	6.50	6.50	5.00	5.00	6.00	1.00	20.0%
Geographic Information Systems Operating Budget							
Personnel & Employee Benefits	-	-	499,410	440,000	501,146	1,736	0.3%
Other Expenditures	-	-	23,160	22,000	74,200	51,040	220.4%
Operating Total	-	-	\$522,570	\$462,000	\$575,346	\$52,776	10.1%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	0.00	0.00	6.00	6.00	6.00	0.00	0.0%
All Funds Operating Budget							
Personnel & Employee Benefits	471,469	482,046	1,296,540	1,255,000	1,426,816	130,276	10.0%
Other Expenditures	641,012	602,110	932,530	528,120	941,143	8,613	0.9%
Operating Total	\$1,112,481	\$1,084,155	\$2,229,070	\$1,783,120	\$2,367,959	\$138,889	6.2%
Capital Improvements	40,480	9,760	555,000	375,000	444,000	(111,000)	-20.0%
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	6.50	6.50	14.00	14.00	16.00	2.00	14.3%

The Department of Strategy and Information was a new department beginning in 2016 due to a City-wide reorganization. Two divisions now exist under the Department of Strategy and Information: Information Technology (IT) and Geographical Information Systems (GIS).

The Department of Strategy and Information will increase its FTEs by 2.0 for the 2017 Budget. These FTEs include two new full-time support positions for IT and additional administration support.

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 2015, this partnership assisted more than 500 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

2017 Budget Public Utilities

A typical total residential utility bill (natural gas, electric, water, and wastewater) is projected to increase approximately \$6 (or 3%) per month in 2017. The third year of multi-year Electric and Water System rate plans are somewhat offset by decreased natural gas supply costs recovered through the Gas Cost Recovery (GCR) Rider.

The Hamilton Department of Public Utilities considered the following items when developing the 2017 budget:

- Utility budgets based on City Strategic Plan goals to provide reliable service and competitive rates.
- The Utility systems are projected to have a stable financial outlook.
- The Utility systems are projected to maintain minimum fund balance targets and meet debt service coverage requirements.
- There is a significant need to reinvest in all of our utilities through planned and systematic capital improvement renewal and replacement programs.
- The Utility Systems are investing in the community and the City's neighborhoods, including approximately \$22 million in utility infrastructure within the City in 2017.
- Utility staff is pursuing low cost financing opportunities for capital investment.
- The Utilities Departments are actively working to support and encourage economic development in the City.

City of Hamilton
BUTLER COUNTY OHIO



Electric

Department Mission

To enhance the quality of life in the community by providing reliable, competitively-priced, and environmentally responsible electric service to our customer-owners.

Department Description

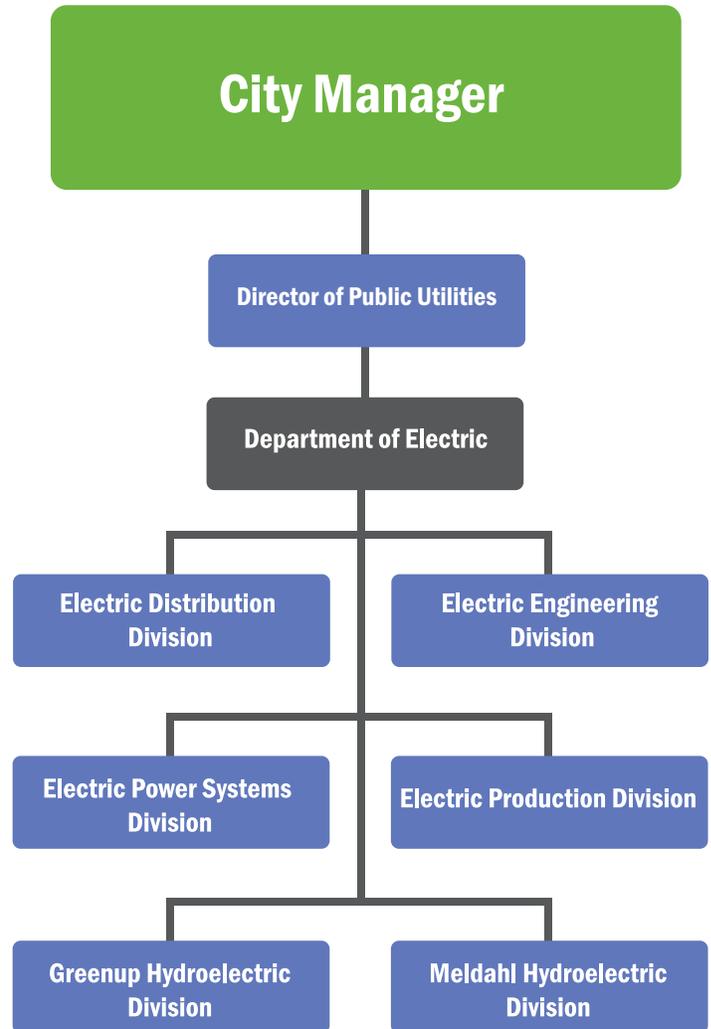
The Electric Department is a fully integrated municipal electric system providing generation, transmission, and distribution services to Hamilton residential, commercial, and industrial customers. The department accomplishes this by investing in electric power produced from clean coal energy, advanced combined cycle natural gas generation, and four hydroelectric facilities. The department also provides hydroelectric power to 48 municipal electric systems in six states. The Electric Department is comprised of six divisions: Electric Distribution, Electric Engineering, Electric Power Systems, Electric Production, Greenup Hydroelectric Plant, and Meldahl Hydroelectric Plant.

Electric Distribution Division

The Electric Distribution Division is responsible for the operation and maintenance of the municipal electric transmission and distribution system. The system includes 31 miles of 69,000- and 138,000-volt transmission lines and more than 300 miles of 13,800-volt distribution circuits in and near Hamilton. Approximately 70% of distribution lines are overhead and approximately 30% are underground. Electric Distribution staff maintain the Greenup Hydroelectric Plant's 14-mile transmission line as well as provide electric service for various community events, festivals, and other functions throughout the year. The division installs and removes holiday lights annually, manages tree clearance work around power lines, and addresses customer inquiries and concerns.

Electric Engineering Division

The Electric Engineering Division is responsible for design and inspection of municipal electric transmission and distribution facilities. Division staff design system improvements and provide support to existing and prospective customers. The division also acts as the primary contact for other electric utilities and telecommunication providers operating within the City.



Electric Power Systems Division

The Electric Power Systems 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 Production Division

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

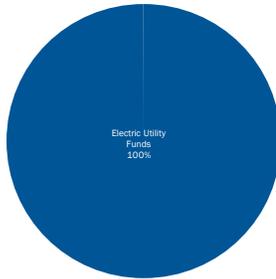
Greenup Hydroelectric Plant

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

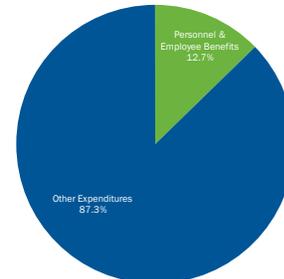
Meldahl Hydroelectric Plant

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

2017 Estimated Funding Sources



2017 Proposed Operating Budget



Electric	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	10,233,775	9,903,036	10,094,150	9,300,000	11,083,943	989,793	9.8%
Other Expenditures	42,703,931	39,570,550	69,048,196	54,100,000	76,130,500	7,082,304	10.3%
Operating Total	\$52,937,706	\$49,473,586	\$79,142,346	\$63,400,000	\$87,214,443	\$8,072,097	10.2%
Capital Improvements	4,798,309	6,836,514	8,618,357	6,500,000	9,274,622	656,265	7.6%
Debt Service	19,129,420	118,701,260	106,610,650	106,481,421	2,482,759	(104,127,891)	-97.7%
Budgeted FTE Positions	117	116	96.5	96.5	108.64	12.14	12.6%

Increase in Electric Department FTEs includes unfunded vacancies from the 2016 Adopted Budget as well as additional staff to support the City's Capital Improvement Plan.

Electric Continued

Accomplishments in 2016

- Completed commissioning phase and began full scale commercial operation of the Meldahl Hydroelectric Facility in April 2016.
- Completed transfer of 48.6% ownership share of Greenup Hydroelectric Facility to our AMP partners which includes 48 other municipal members in 6 states.
- Received \$139M for AMP ownership share of Greenup Hydroelectric Facility and retired approximately \$104M of bonds and notes associated with the remaining debt on Greenup and the East High Gateway Project.
- Completed nearly \$2.5M of Greenup Hydroelectric plant efficiency, reliability, safety, and preservation improvement projects.
- Completed year two of a four year phase-in rate plan developed in 2014 from the Electric Department's cost of service study.
- Completed year two 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 1,700 street lights since inception of the program in 2015.
- At the end of 2016, the department will have completed \$1.4M of asbestos abatement at the Hamilton Power Plant.
- The department completed a utility pole assessment survey of 28,000 utility poles and replaced approximately 400 severely damaged and deteriorated utility poles.

Goals for 2017

- 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 two of ten year Utility Pole Replacement Program.
- Optimize operation and maintenance of the Meldahl Hydroelectric Facility.
- Continue year three of ten year LED street light conversion program.

Project Implementation

Department Mission

To provide City departments with a universal means of project management with the goal of meeting or surpassing the project deadlines.

Department Description

Establishes best practices and maintains standards for project management, planning, and execution. Serves as the City's central hub for project documentation, guidance and success metrics. The department also provides a weekly progress report to executive management. In 2016, Project Implementation moved from being an all City department to a Utilities specific department.

Accomplishments in 2016

- Completed the commissioning startup and initial operations of the Meldahl Hydroelectric Facility.
- Executive overview and support of the rehabilitation of the Greenup Hydroelectric Plant; year one of the Capital Improvement Program largely completed.
- Meldahl and Greenup Hydroelectric Plant integration with American Municipal Power, Inc. (AMP), completed at Meldahl and all work except for the maintenance management software implementation is complete at Greenup.
- Interceptor Improvement Project completed and all claims resolved.
- Water Reclamation Facility Phase II Improvements completed.

Goals for 2017

- Provide support for the re-powering of the North Third Street Power Plant.
- Continue support of the 10 year rehabilitation of the Greenup Hydroelectric Plant.
- Kickoff relicensing of the Greenup Hydroelectric Project.
- Continue to provide support for the Meldahl Hydroelectric Project.
- Provide support for the proposed sports complex.
- Provide support for the South Hamilton Crossing project.
- Investigate re-use of sewage sludge for power generation and improving the EPA classification of the waste.
- Provide support for all FERC related matters for the Electric Department.

Project Implementation	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 Adopted
All Funds Operating Budget						
Personnel & Employee Benefits	-	234,983	-	-	-	N/A
Other Expenditures	-	715	-	-	-	N/A
Operating Total	-	\$235,699	-	-	-	N/A
Capital Improvements	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	N/A
Budgeted FTE Positions	-	4.33	-	-	-	N/A

The Department of Project Implementation was dissolved in 2016 due to the City's restructuring of the Department of Public Utilities. Employees budgeted in this department in 2015 will be funded directly by the public utility funds in the 2017 Budget.

Utilities Engineering

Department Mission

To supply utility engineering services in support of community enhancement and the Public Utilities Department objective of providing reliable and competitively priced utilities that are delivered safely and responsibly.

Department Description

The Department of Utility Engineering is comprised of electrical, underground utilities, and mechanical/environmental engineering groups that work independently to serve the specific needs of the various utilities while also working cross-functionally to support the needs of City departments and customers. The department provides engineering design and construction administration along with essential operation and maintenance support services to the Public Utilities generation, transmission, and distribution departments. City-owned utilities and facilities supported by the Department of Utility Engineering include: electric, fiber optic, natural gas, water, and sanitary sewer infrastructure as well as generation and treatment facilities. The facilities include three hydroelectric plants, water and wastewater treatment plants and pump stations, ground level and elevated finished water storage, power generation and distribution sites, and natural gas regulation and metering sites. The Department of Utility Engineering is responsible for review and approval of customer utility engineering plans including those for major commercial and industrial business additions to the City. Additionally, the department is responsible for evaluating existing utility service capacities and conditions and for recommending and implementing improvements relative to growth, safety, efficiency, and reliability.

Utility Engineering provides key engineering support functions in the areas of street lighting, security/private area lighting, environmental and regulatory compliance, utility construction standards, natural gas and water leak surveys, cathodic protection surveys, and utility customer engineering services.

Accomplishments in 2016

- Provided engineering, construction administration, and project implementation for several major utility capital improvements including:
 - South Water Treatment Plant recarbonation basins rehabilitation.
 - \$2.50M Greenup Hydroelectric Facility efficiency, reliability, safety, and preservation improvement projects.
 - More than \$7.50M of underground utilities capital improvements replacing over 1.5 miles of water mains, approximately 11 miles of sanitary mains (replacement and lining), one mile of natural gas main, and 13 sanitary manholes and point repairs
 - Secured low and no interest loan funding for two major water main improvement projects (River Road and Pershing Avenue) providing \$2.00M of alternative project funding to more costly traditional financing
 - Completed utility pole assessment survey of more than 19,000 utility poles
 - Developed and managed a pilot utility poles replacement contract replacing 165 severely damaged and deteriorated wooden utility poles
 - Developed and managed year two of a ten year LED streetlights conversion contract with more than 700 light replacements completed
 - Continued direct bury underground primary electric cables replacement plan through contract development and management of more than 14,750 feet of underground conduit installation
- Provided engineering support to sanitary sewer inflow and infiltration reduction efforts of the Public Utilities Department including support for the Residential Check Valve Installation Program, updates to Sanitary Sewer Modeling, and flow meters data gathering and analysis efforts.
- Provided utilities engineering support and oversight associated with Public Works roadway improvement and paving projects including South Hamilton Crossing, Cleveland Avenue Bridge replacement, and High/MLK intersection improvements.
- Began review and revisions to the Water System Master Plan and Modeling along with Sanitary Sewer System Modeling review and improvements.
- Improved the Utilities Engineering organization structure to be able to complete and manage the expanded capital improvement utilities projects engineering and construction administration needs of the City. Six open engineering, technical, and college co-op positions were filled in 2016.

Goals for 2017

- Continue to provide engineering services for the following major utility capital improvements:
 - Major capital program at Greenup Hydroelectric Facility.
 - Year two of ten year Utility Pole Replacement Program with a goal of at least 600 utility pole replacements in 2017.
 - Year three of ten year LED street light conversion program with a goal of at least 700 streetlight replacements.
 - Underground utility natural gas, water, and sanitary capital improvements with goals of replacing at least 3 miles of water main, 2 miles of natural gas main, and 13 miles of sanitary replacement/lining.
- Continue review of and improvements to the Sanitary Sewer System Hydraulic Model and complete revisions to the Water System Master Plan Model to be able to plan for necessary capital improvements to assure reliability and capacity.
- Continue providing technical support for the Public Utilities Department sanitary sewer inflow and infiltration reduction efforts.
- Begin Implementation of Computerized Maintenance Management System (CMMS) at Greenup Hydroelectric Facility.
- Seek to fund at least \$2.00M of water main replacements and \$1.00M of sanitary main lining/ replacement and/or manhole refurbishing from low and no interest public funding sources such as EPA WSRLA, OPWC, and Ohio WPCLF.
- Continue to review and improve Utilities Engineering project management tools, staffing, and training to be able to meet the utilities engineering capital improvement and technical support needs while better preparing the Department with a plan for succession.

Underground Utilities

Department Mission

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.

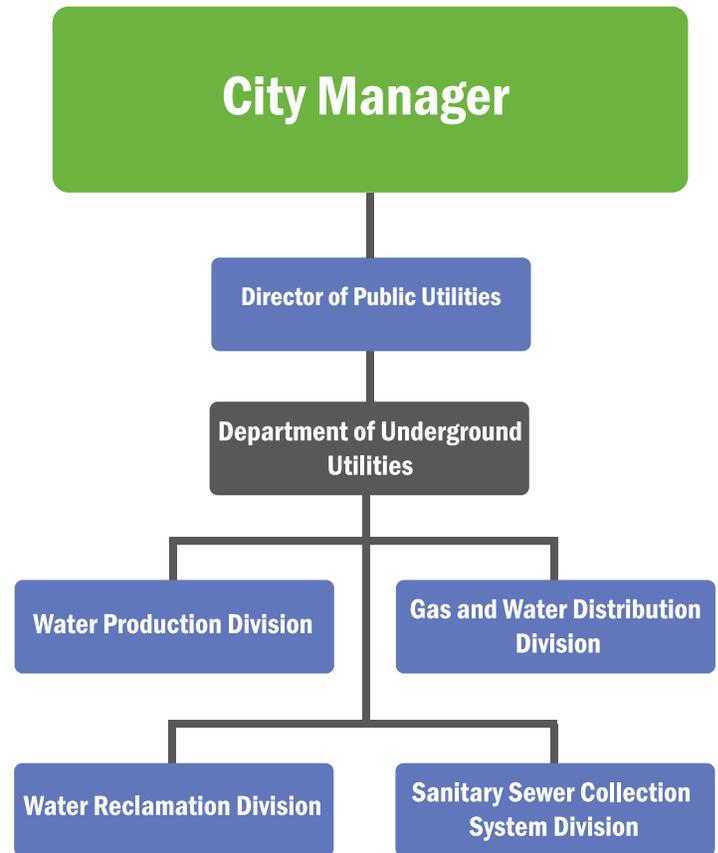
Department Description

The Department of Underground Utilities is responsible for the operations and maintenance of the Wastewater Collection System, Wastewater Treatment Plant, Water Treatment Plant, and Water and Natural Gas Distribution Systems. 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.

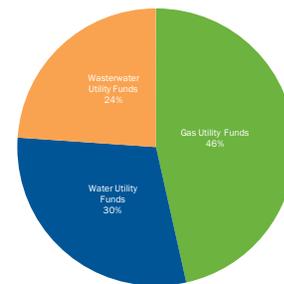
The provision of these services requires a vast amount of capital infrastructure, which must be properly operated and maintained to ensure a high level of service to our customers. The extensive infrastructure requires regular and timely maintenance to ensure facilities remain dependable and to protect 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.

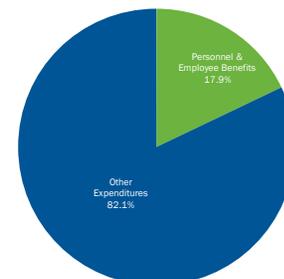
The Department of Underground Utilities is comprised of four divisions: Gas and Water Distribution, Sanitary Sewer Collection System, Water Production, and Water Reclamation.



2017 Estimated Funding Sources



2017 Proposed Operating Budget



Gas and 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.

Sanitary Sewer Collection System Division

In cooperation with Street and Sewer personnel within the Department of Public Works, 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.

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.

Underground Utilities	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	7,379,332	6,727,944	7,240,450	6,870,000	7,874,281	633,831	8.8%
Other Expenditures	36,911,173	29,624,031	33,563,350	27,850,000	36,084,007	2,520,657	7.5%
Operating Total	\$44,290,505	\$36,351,975	\$40,803,800	\$34,720,000	\$43,958,288	\$3,154,488	7.7%
Capital Improvements	11,830,034	11,761,069	10,075,500	13,250,000	12,623,916	2,548,416	25.3%
Debt Service	15,234,681	20,667,951	7,375,600	18,418,573	6,663,750	(711,850)	-9.7%
Budgeted FTE Positions	92.98	83.90	83.25	83.25	92.24	8.99	10.8%

Increase in the Underground Utilities Department FTEs includes unfunded vacancies from the 2016 Adopted Budget as well as additional staff to support the City's Capital Improvement Plan.

Underground Utilities Continued

Accomplishments in 2016

- Completed wastewater cost-of-service study and began implementation of a five year rate plan based upon the cost-of-service study.
- More than \$7.5M of underground utilities capital improvements replacing over 1.5 miles of water mains, approximately 11 miles of sanitary mains (replacement and lining), one mile of natural gas main, and 13 sanitary manholes and point repairs.
- Secured low and no interest loan funding for two major water main improvement projects (River Road and Pershing Avenue) providing \$2M of alternative project funding to more costly traditional financing.
- Developed and implemented a sanitary sewer inflow and infiltration reduction program, including a Residential Check Valve Installation Program, clean water connections elimination program, installing 50 manhole cover inserts, and revising City ordinances regarding sanitary sewer lateral maintenance.
- Televised 21.2 miles and cleaned 25.5 miles of sanitary sewer lines.
- Substantially completed Gilmore Road lift station capacity and piping improvements.
- Contracted with GAIN fuels to increase sales at Compressed Natural Gas (CNG) station.

Goals for 2017

- Operate the wastewater, water, and natural gas distribution system to meet all state and federal regulations and to provide a level of excellent and dependable service.
- Initiate a comprehensive Inflow and Infiltration (I&I) abatement plan for the reduction of storm and groundwater entering the sanitary sewer system during and following periods of heavy and sustained rainfall. Excess amount of extraneous, storm-related flow can result in a heavy hydraulic load on the sanitary sewer collection system and result in additional and unnecessary treatment costs. The plan involves direct contact and communication of customers served by the City.
- Implement the department's Capital Improvement Program to provide preventive and predictive maintenance and the replacement of critical components of the wastewater, water, and natural gas systems. These activities include:
 - Replace at least 3 miles of water mains
 - Clean 50 miles, televise 25 miles, and line and replace 13 miles of sanitary sewers
 - Replace or rehabilitate 12 manholes
 - Replace 2 miles of natural gas mains
- Conduct a comprehensive investigation of water metering and billing systems to ensure that accounts are properly assessed charges for the water and wastewater services provided.
- Implement the results of the 2016 Operation, Maintenance, and Capital Cost Optimization Plan at the South Water Treatment Plant.
- Complete Engineering Studies for Covers for the Clearwell and Recarbonation Basins at the South Water Plant.
- Complete Rehabilitation of Two Solid Contact Basin at the South Water Plant.
- Replace one Lime Slaker at the South Water Plant.
- Complete natural gas cost of service study.
- Complete natural gas transportation and distribution study.
- Cooperate with Other Area Wastewater Service Providers to conduct a multi-jurisdictional feasibility study for safe and cost-effective disposal and/or energy recovery of bio-solids.

2017 Budget

Financial Summaries



How to Use This Section

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.

2017 Proposed Expenditures

Budgetary Highlights

For 2017, the adopted budget is anticipated to be \$2 million for the Annual Concrete Repair and Resurfacing Program. The final award will be confirmed in early 2017.



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.

This pie chart illustrates the 2017 Recommended Expenditures. These expenditures are broken down by personnel & employee benefits, other expenses, capital improvements, debt service, and transfers out.

Fund 307	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Adopted	Change from 2016 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Fees	-	-	-	-	-	-	-
Interest	-	-	1,000,000	600,000	2,000,000	1,000,000	100.0%
Contributions	-	-	-	-	-	-	-
Net Increase/(Decrease)	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-
Total Revenue/Resources	\$729,229	\$291,757	\$1,000,000	\$600,000	\$2,000,000	\$1,000,000	100.0%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-	-
Capital Improvements	729,229	291,757	1,000,000	600,000	2,000,000	1,000,000	100.0%
Debt Service	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Total Expenditures/Uses	\$729,229	\$291,757	\$1,000,000	\$600,000	\$2,000,000	\$1,000,000	100.0%
Net Revenue/(Expenditures)	-	-	-	-	-	-	-
Change in Non-Cash Items	-	-	-	-	-	-	-
Net Increase/(Decrease)	-	-	-	-	-	-	-
Fund Balance							
Beginning Cash Balance January 1	-	-	-	-	-	-	-
Ending Cash Balance December 31	-	-	-	-	-	-	-
Outstanding Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash Balance December 31	-	-	-	-	-	-	-
Unencumbered Cash Balance as % of Total Expenditures/Uses				N/A	N/A		

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.

2017 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

The General Fund's 2017 projected revenues of approximately \$45.58 million is a 6.3% increase over the 2016 Adopted Budget. The most significant driver of this increase is attributable to a 9.2% budgeted increase in income tax revenues, representing approximately \$1.77 million in additional revenues over the 2016 Adopted Budget. The 2017 Proposed Budget is projecting a 1.5% increase over 2016 projected actual income tax revenue. The Budget and Financial Management Policies - City Council Resolution 2012-6-25 mandate many polices, two of which are:

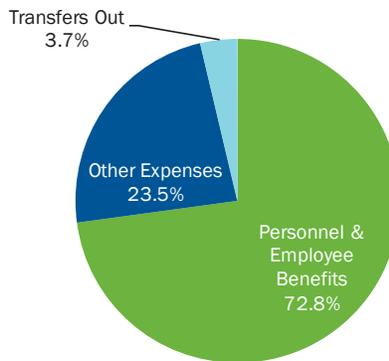
- The budget is balanced annually
- The General Fund will maintain a General Fund reserve of no less than 10% of budgeted General Fund expenditures and if General Fund reserves rise above 16% of budgeted General Fund revenues the balance will be placed into a Budget Stabilization Fund

Prudent and conservative budgeting over the last few years has allowed us to transfer over \$2.00 million dollars into this fund. Under City Council's direction \$1.60 million dollars of this fund was utilized in an economic development success attracting approximately 1,500 new jobs to Hamilton.

The 2017 Proposed Budget is the second structurally balanced budget submitted to the City Council since 2010. The 2017 Proposed Budget is aiming to align expenditures with City Council's Strategic Plan. Safety and Cleanliness of Hamilton will be a large focus of the 2017 Proposed Budget. Public Safety's 2017 proposed operating budget increased over \$2.00 million dollars compared to the 2016 Adopted Budget. Major highlights include staffing a fourth medic unit along with adding eight sworn police officers four of which will be utilized in a partnership with the Hamilton City Schools. These four officers will establish a full time School Resource Officer Program to improve campus safety. The Hamilton City Schools will reimburse the City for 75% of the cost of these officers' salary and benefits.

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. 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.

2017 Proposed Expenditures



Fund 100	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 Adopted	
Revenues/Resources							
Taxes	23,008,313	24,438,267	24,419,875	25,825,000	26,160,000	1,740,125	7.1%
Licenses & Permits	1,333,219	1,305,039	1,183,650	1,330,000	1,330,265	146,615	12.4%
Fines and Forfeits	729,686	794,557	746,420	795,420	795,750	49,330	6.6%
Recreation Fees	188,976	78,394	90,000	90,000	90,000	-	0.0%
Intergovernmental Revenue	1,852,607	1,615,693	1,678,965	1,716,110	1,578,300	(100,665)	-6.0%
Charges for Services	12,650,527	14,356,668	14,488,180	14,765,000	15,290,540	802,360	5.5%
Miscellaneous Revenue	190,644	219,773	262,480	1,034,431	335,073	72,593	27.7%
Other Financing Sources	144,908	20,000	-	-	-	-	N/A
Transfers In	915,025	1,314,449	-	-	-	-	N/A
Total Revenue/Resources	\$41,013,906	\$44,142,841	\$42,869,570	\$45,555,961	\$45,579,928	\$2,710,358	6.3%
Expenditures/Uses							
Personnel & Employee Benefits	30,746,858	30,998,189	30,793,496	31,435,000	33,203,718	2,410,222	7.8%
Other Expenses	8,285,976	10,662,798	10,595,051	11,917,817	10,686,210	91,159	0.9%
Capital Improvements	15,847	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	2,697,908	3,979,321	1,481,023	3,630,553	1,690,000	208,977	14.1%
Total Expenditures/Uses	\$41,746,589	\$45,640,308	\$42,869,570	\$46,983,370	\$45,579,928	\$2,710,358	6.3%
Net Revenue/(Expenditures)	(732,682)	(1,497,467)	-	(1,427,409)	-	-	N/A
Change in Non-Cash Items	(16,193)	7,648	-	-	-	-	N/A
Net Increase/(Decrease) in Fund Balance	(\$748,876)	(\$1,489,819)	-	(\$1,427,409)	-	-	N/A
Beginning Cash Balance January 1	9,799,989	9,051,113	7,561,294	7,561,294	6,133,885	(1,427,409)	-18.9%
Ending Cash Balance December 31	9,051,113	7,561,294	7,561,294	6,133,885	6,133,885	(1,427,409)	-18.9%
Outstanding Encumbrances	710,933	1,055,437	500,000	500,000	500,000	-	0.0%
Unencumbered Cash Fund Balance December 31	\$8,340,180	\$6,505,857	\$7,061,294	\$5,633,885	\$5,633,885	(\$1,427,409)	-20.2%
Unencumbered Cash as % of Expenditures/Uses	20.3%	14.7%	16.5%	12.4%	12.4%		

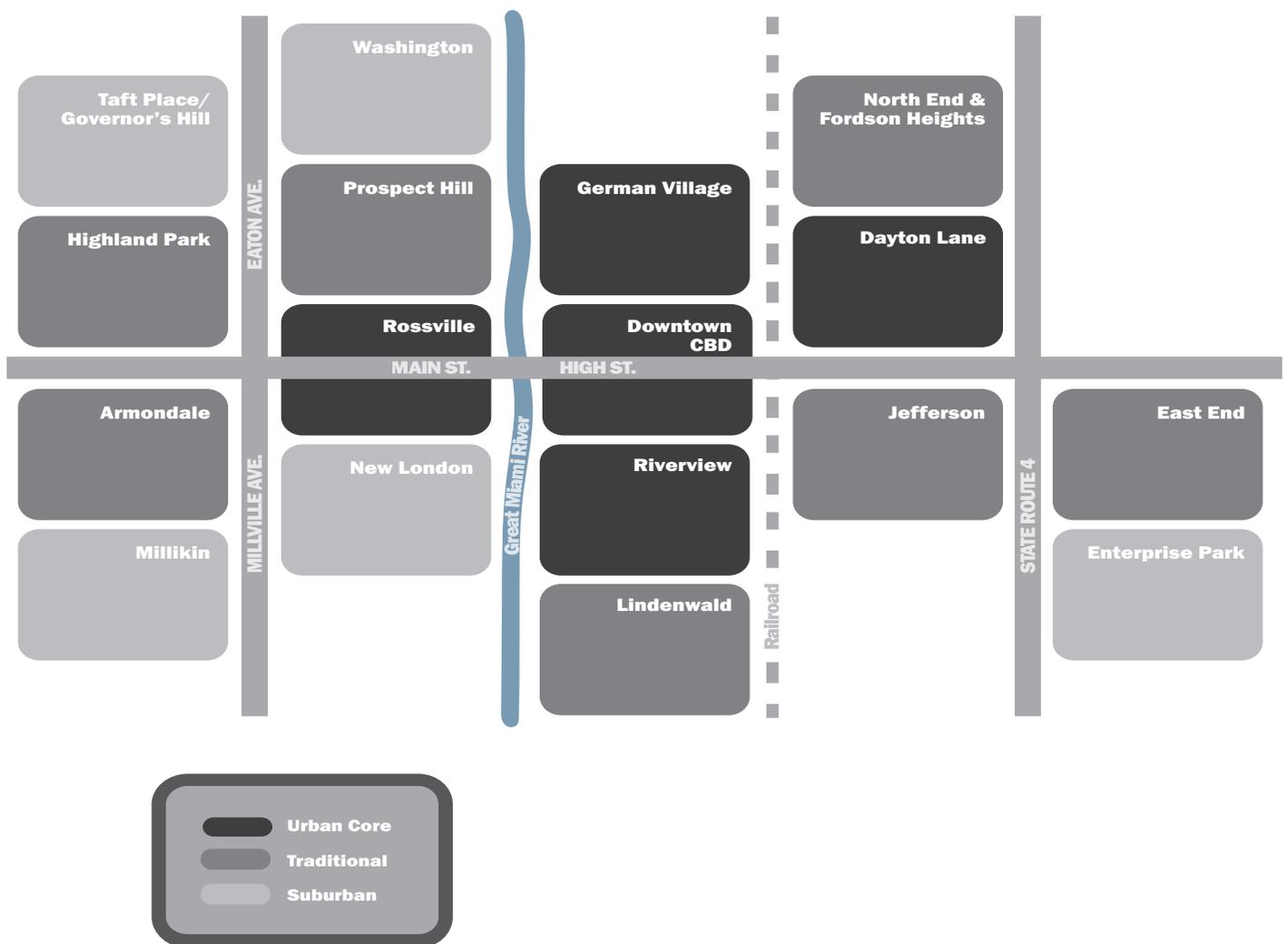
* Restated 2016 Adopted Budget figures for Transfers Out and Other Expenses Classifications. Total budgeted amount remains the same.

** 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

In 2016, 17Strong ramped up its efforts by creating the 17Strong Advisory Board and the 17Strong Neighborhoods Micro-grant Program.

The 17Strong Advisory Board 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. This program awarded over \$37,000 in grants to 15 community organizations for the purpose of neighborhood beautification, rehabilitation projects, and community engagement activities.



2017 Budget

Financial Summaries

Special Revenue Funds

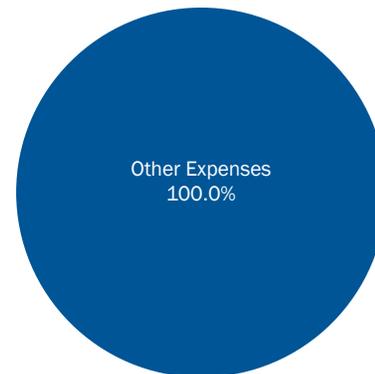
City of Hamilton
BUTLER COUNTY OHIO



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.

2017 Proposed Expenditures



Budgetary Highlights

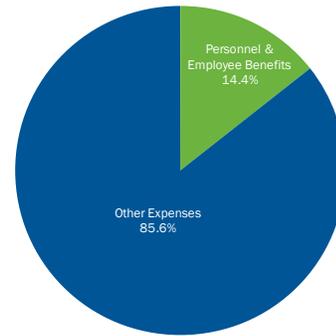
The 2017 Proposed Budget does not have any major changes from the 2016 Adopted Budget. The monies in this fund are reimbursed back into the General Fund as a revenue source. Consequently, budgeted expenditures equal budgeted revenues for 2017 and a positive fund balance will be maintained.

Fund 252	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	803,239	759,024	745,000	745,000	755,000	10,000	1.3%
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	-	-	-	-	-	-	N/A
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	-	N/A
Total Revenue/Resources	\$803,239	\$759,024	\$745,000	\$745,000	\$755,000	\$10,000	1.3%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	810,000	1,003,000	745,000	745,000	755,000	10,000	1.3%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$810,000	\$1,003,000	\$745,000	\$745,000	\$755,000	\$10,000	1.3%
Net Revenue/(Expenditures)	(6,761)	(243,976)	-	-	-	-	N/A
Change in Non-Cash Items	-	-	-	-	-	-	-
Net Increase/(Decrease) in Fund Balance	(\$6,761)	(\$243,976)	-	-	-	-	N/A
Beginning Cash Balance January 1	250,839	244,079	103	103	103	0.0%	0.0%
Ending Cash Balance December 31	244,079	103	103	103	103	0.0%	N/A
Outstanding Encumbrances	-	-	-	-	-	-	N/A
Unencumbered Cash Balance December 31	\$244,079	\$103	\$103	\$103	\$103	-	N/A
Unencumbered Cash Balance as % of Total Expenditures/Uses	30.1%	0.0%	0.0%	0.0%	0.0%	0.0%	

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 of 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.

2017 Proposed 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, 2016 to April 30, 2017, the City has been awarded \$1,272,450 in entitlement funds, \$62,705 in revolving loan funds and an additional \$275,000 in potential program income received throughout the grant year.

Funds Breakdown	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 Adopted	
CDBG Revolving Loan Fund 800	47,700	76,819	200,000	56,607	200,500	500	0.3%
CDBG 2010-2011 Fund	2,415	-	-	-	-	-	N/A
CDBG 2011-2012 Fund	579,298	97,284	-	-	-	-	N/A
CDBG 2012-2013 Fund	595,444	5,498	-	-	-	-	N/A
CDBG 2014 Fund	607,506	458,900	-	339,686	-	-	N/A
CDBG 915 Fund	-	687,554	-	635,368	-	-	N/A
CDBG 916 Fund	-	-	1,402,702	728,769	-	(1,402,702)	-100.0%
CDBG 917 Fund	-	-	-	-	1,347,495	1,347,495	N/A
Total Expenditures	\$1,832,362	\$1,326,055	\$1,602,702	\$1,760,430	\$1,547,995	(\$54,707)	-3.4%

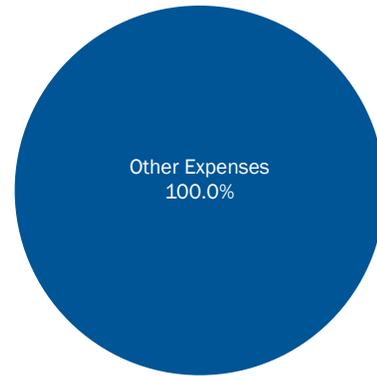
CDBG Funds Continued

Funds Summary	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	1,687,054	1,115,069	1,271,431	1,654,072	1,272,495	1,064	0.1%
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	53,997	337	275,000	322	75,500	(199,500)	-72.5%
Other Financing Sources	68,119	73,091	-	59,782	200,000	200,000	N/A
Transfers In	47,380	76,510	56,271	56,270	-	(56,271)	-100.0%
Total Revenue/Resources	\$1,856,549	\$1,265,006	\$1,602,702	\$1,770,446	\$1,547,995	(\$54,707)	-3.4%
Expenditures/Uses							
Personnel & Employee Benefits	305,216	278,439	233,755	224,358	222,607	(11,148)	-4.8%
Other Expenses	1,479,765	971,106	1,368,447	1,479,802	1,325,388	(43,059)	-3.1%
Capital Improvements	-	-	500	-	-	(500)	-100.0%
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	47,380	76,510	-	56,270	-	-	N/A
Total Expenditures/Uses	\$1,832,362	\$1,326,055	\$1,602,702	\$1,760,430	\$1,547,995	(\$54,707)	-3.4%
Net Revenue/(Expenditures)	24,187	(61,048)	-	10,016	-	-	N/A
Change in Non-Cash Items	-	-	-	-	-	-	N/A
Net Increase/(Decrease) in Fund Balance	\$24,187	(\$61,048)	-	\$10,016	-	-	N/A
Beginning Cash Balance January 1	228,036	252,223	191,174	191,174	201,190	10,016	5.2%
Ending Cash Balance December 31	252,223	191,174	191,174	201,190	201,190	10,016	5.2%
Outstanding Encumbrances	68,530	794,196	100,000	144,927	100,000	-	0.0%
Unencumbered Cash Balance December 31	\$183,692	(\$603,022)	\$91,174	\$56,263	\$101,190	\$10,016	11.0%
Unencumbered Cash Balance as % of Total Expenditures/Uses	10.0%	-45.5%	5.7%	3.2%	6.5%		

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.

2017 Proposed Expenditures



Budgetary Highlights

Projected fund balance at the end of 2016 is just under \$500,000. In the 2017 Proposed Budget \$400,000 of this fund balance is being appropriated for a potential Rental Registration Program for the City. At the time this document was prepared the program was still in its infancy and more details are not available.

Fund 650	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 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	316,023	-	(316,023)	-100.0%
Total Revenue/Resources	-	\$1,777,955	\$316,023	\$316,023	-	(\$316,023)	N/A
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	-	1,600,000	-	-	400,000	400,000	N/A
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	-	\$1,600,000	-	-	\$400,000	\$400,000	N/A
Net Revenue/(Expenditures)	-	177,955	316,023	316,023	(400,000)	(716,023)	-226.6%
Change in Non-Cash Items	-	-	-	-	-	-	N/A
Net Increase/(Decrease) in Fund Balance	-	\$177,955	\$316,023	\$316,023	(\$400,000)	(\$716,023)	N/A
Beginning Cash Balance January 1	-	-	177,955	177,955	493,978	316,023	177.6%
Ending Cash Balance December 31	-	177,955	493,978	493,978	93,978	(400,000)	-81.0%
Outstanding Encumbrances	-	-	-	-	-	-	
Unencumbered Cash Balance December 31	-	\$177,955	\$493,978	\$493,978	\$93,978	(\$400,000)	81.0%
Unencumbered Cash Balance as % of Total Expenditures/Uses	N/A	11.1%	N/A	N/A	23.5%		

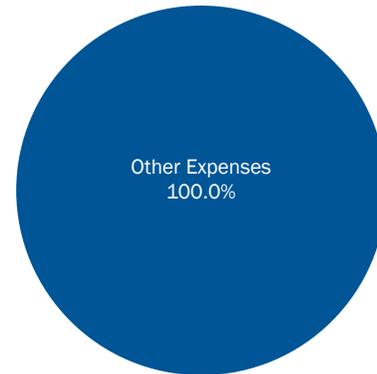
Fire EMS Levy

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 2017 Proposed Budget does not have any major changes from the 2016 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 2017 and a positive fund balance will be maintained.

2017 Proposed Expenditures



Fund 253	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	718,740	723,873	720,000	720,000	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	\$718,740	\$723,873	\$720,000	\$720,000	\$720,000	0	0.0%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	720,000	969,333	720,000	720,000	720,000	-	0.0%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$720,000	\$969,333	\$720,000	\$720,000	\$720,000	0	0.0%
Net Revenue/(Expenditures)	(1,260)	(245,460)	-	-	-	-	N/A
Change in Non-Cash Items	-	-	-	-	-	-	N/A
Net Increase/(Decrease) in Fund Balance	(\$1,260)	(\$245,460)	-	-	-	-	N/A
Beginning Cash Balance January 1	253,155	251,896	6,436	6,436	6,436	-	0.0%
Ending Cash Balance December 31	251,896	6,436	6,436	6,436	6,436	-	0.0%
Outstanding Encumbrances	-	-	-	-	-	-	N/A
Unencumbered Cash Balance December 31	\$251,896	\$6,436	\$6,436	\$6,436	\$6,436	-	0.0%
Unencumbered Cash Balance as % of Total Expenditures/Uses	35.0%	0.7%	0.9%	0.9%	0.9%		

Hamilton | Water Innovation Highlight



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

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 2016, our water was at the center of the city’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.



Katrina Eckard, CEO of WEL Enterprise, was chosen as the winner of the Bad Girls Ventures 2016 fall class. WEL Enterprise is a participant of Pipeline and is working with Municipal Brew Works to turn the brewery’s by-products into drinkable water.

One of southwestern Ohio’s greatest natural resources is our abundance of fresh water in streams, rivers, and the 1.5-trillion gallon Great Miami Buried Valley Aquifer. Additionally, the Greater Cincinnati area was the site of the first federally-funded water technology in 1913. Hamilton is powered by two hydroelectric dams: Greenup was placed in commercial operation in 1982, and Meldahl was completed and operational in the summer of 2016. In this context, the Pipeline program is poised to make Hamilton the place for water innovation companies to cluster.



PIPELINE

Hamilton Capital Improvement

The Hamilton Capital Improvement and 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 2017 Proposed Budget includes a \$997,500 increase in revenues. This increase is attributed to three components.

A 9.2% increase in income tax revenue from the 2016 Adopted Budget. This represents an increase of \$227,500 over the 2016 adopted budget.

A onetime sale of City owned property held as an asset. This represents an increase of \$200,000 over the 2016 Adopted Budget

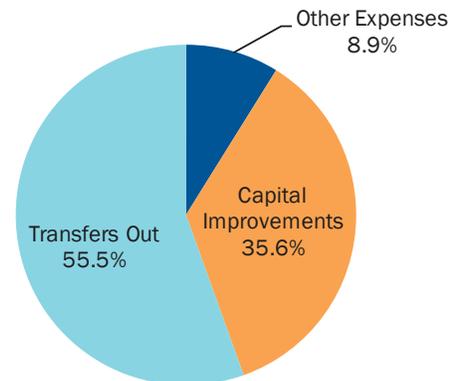
The City partnered with American Municipal Power on two hydroelectric dams on the Ohio River. The City receives an “Adder Fee” for administrative work on these dams. That fee is considered General Fund revenue and is transferred from the General Fund into this fund for debt service payments on GO debt. Midway through 2016 finalized the partnership and 2017 is the first year this fee is budgeted for an entire year. This represents an increase of \$410,000 over the 2016 Adopted Budget.

Just like the General Fund, the 2017 Proposed Budget is aiming to align expenditures with City Council’s Strategic Plan. Safety and Cleanliness of Hamilton will be a large focus of the 2017 Proposed Budget. Public Safety’s 2017 proposed capital budget increased \$770,000 dollars compared to the 2016 Adopted Budget. Major purchases include:

- \$450,000 to replace Self Contained Breathing Apparatus (SCBA) for the Fire Department
- \$125,000 CrimeView Dashboard for the Police Department. This tool organizes complex information from multiple databases into visualizations that provide an instant snapshot of current activity. The entire data integration process is automated so that the information being consumed is always current.
- \$125,000 for Tasers and Body cameras for the Police Department.

The Hamilton Capital Improvement and Debt Service Fund’s 2017 Proposed Budget has a \$934,050 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.

2017 Proposed Expenditures

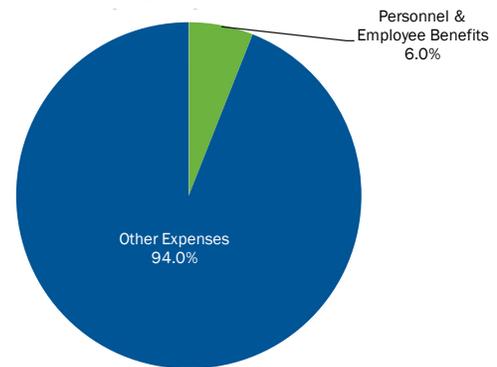


Fund 215	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 Adopted	
Revenues/Resources							
Taxes	2,317,831	2,496,498	2,468,500	2,620,000	2,696,000	227,500	9.2%
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	24,719	26,485	-	-	-	-	N/A
Charges for Services	-	7,000	-	4,496	-	-	N/A
Miscellaneous Revenue	13,803	67,123	30,000	333,000	230,000	200,000	666.7%
Other Financing Sources	3,075,000	4,625,000	-	1,100,000	-	-	N/A
Transfers In	618,500	671,451	250,000	1,165,034	820,000	570,000	228.0%
Total Revenue/Resources	\$6,049,853	\$7,893,557	\$2,748,500	\$5,222,530	\$3,746,000	\$997,500	36.3%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	63,668	799,859	395,000	790,000	415,000	20,000	5.1%
Capital Improvements	1,196,552	1,221,320	520,000	2,608,384	1,668,000	1,148,000	220.8%
Debt Service	-	34,389	-	-	-	-	N/A
Transfers Out	4,433,441	5,409,642	2,701,255	3,468,255	2,597,050	(104,205)	-3.9%
Total Expenditures/Uses	\$5,693,661	\$7,465,209	\$3,616,255	\$6,866,639	\$4,680,050	\$1,063,795	29.4%
Net Revenue/(Expenditures)	356,193	428,347	(867,755)	(1,644,109)	(934,050)	(66,295)	7.6%
Change in Non-Cash Items	-	-	-	-	-	-	N/A
Net Increase/(Decrease) in Fund Balance	\$356,193	\$428,347	(\$867,755)	(\$1,644,109)	(\$934,050)	(\$66,295)	7.6%
Beginning Cash Balance January 1	2,045,450	2,401,643	2,829,990	2,829,990	1,185,881	(1,644,109)	-58.1%
Ending Cash Balance December 31	2,401,643	2,829,990	1,962,235	1,185,881	251,831	(1,710,404)	-87.2%
Outstanding Encumbrances	303,965	880,614	350,000	350,000	350,000	-	0.0%
Unencumbered Cash Balance December 31	\$2,097,678	\$1,949,377	\$1,612,235	\$835,881	(\$98,169)	(\$1,710,404)	-106.1%
Unencumbered Cash Balance as % of Total Expenditures/Uses	36.8%	26.1%	44.6%	12.2%	-2.1%		

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.

2017 Proposed Expenditures



Budgetary Highlights

The City annually receives Federal grant funds under the Home Investment Partnership Program (HOME). The City has been awarded \$317,424 for Special Projects based on anticipated annual program income. Just like CDBG funds, HOME funds operate on a fiscal year from May 1, 2016 to April 30, 2017.

Funds Breakdown	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 Adopted	
HOME Fund 2010	850	-	-	-	-	-	N/A
HOME Fund 2011	595,251	83,273	-	-	-	-	N/A
HOME Fund 2012	411,759	97,021	-	-	-	-	N/A
HOME Fund 2013	186,833	234,300	-	18,920	-	-	N/A
HOME Fund 2014	-	182,396	-	112,283	-	-	N/A
HOME Fund 2015	-	-	422,046	117,928	-	(422,046)	-100.0%
HOME Fund 2016	-	-	-	-	424,169	424,169	N/A
Total Expenditures	\$1,194,693	\$596,990	\$422,046	\$249,131	\$424,169	\$2,123	0.5%

Funds Summary	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	1,167,642	573,543	315,496	225,962	317,426	1,930	0.6%
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	6,159	7,843	75,000	6,428	75,000	0	0.0%
Other Financing Sources	34,842	33,821	31,550	31,550	31,743	193	0.6%
Transfers In	-	-	-	-	-	-	N/A
Total Revenue/Resources	\$1,208,643	\$615,207	\$422,046	\$263,941	\$424,169	\$2,123	0.5%
Expenditures/Uses							
Personnel & Employee Benefits	19,785	25,999	27,685	19,970	25,460	(2,225)	-8.0%
Other Expenses	1,174,908	570,991	394,361	229,161	398,709	4,348	1.1%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$1,194,693	\$596,990	\$422,046	\$249,131	\$424,169	\$2,123	0.5%
Net Revenue/(Expenditures)	13,950	18,217	-	14,810	-	-	N/A
Change in Non-Cash Items	-	-	-	-	-	-	N/A
Net Increase/(Decrease) in Fund Balance	\$13,950	\$18,217	-	\$14,810	-	-	N/A
Beginning Cash Balance January 1	3,758	17,708	35,925	35,925	50,734	14,810	41.2%
Ending Cash Balance December 31	17,708	35,925	35,925	50,734	50,734	14,810	41.2%
Outstanding Encumbrances	236,920	43,791	45,000	45,000	45,000	0	0.0%
Unencumbered Cash Balance December 31	(\$219,212)	(\$7,866)	(\$9,075)	\$5,734	\$5,734	\$14,810	-163.2%
Unencumbered Cash Balance as % of Total Expenditures/Uses	-18.3%	-1.3%	-2.2%	2.3%	1.4%		

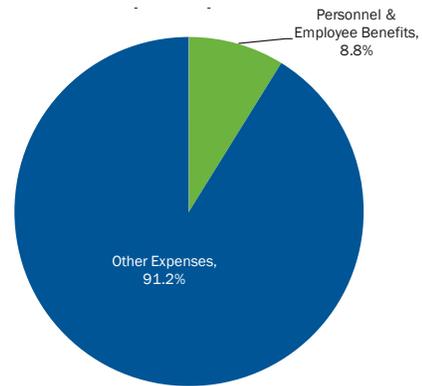
Land Reutilization

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 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 2017, Intergovernmental Revenue has been budgeted at \$500,000 down from \$900,000 in the 2016 Adopted Budget. The City has appropriated the full amount of Intergovernmental Revenue for acquisition and demolition of blighted properties in 2017 and expects to acquire another 100 properties.

2017 Proposed Expenditures

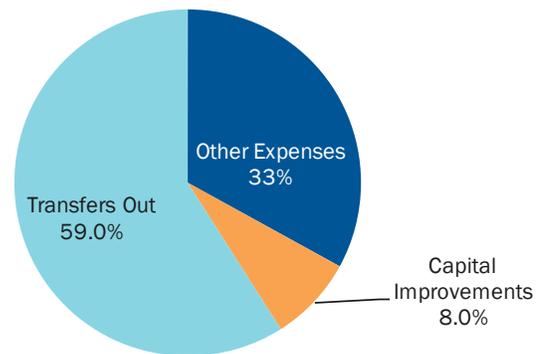


Fund 227	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	732,709	-	900,000	85,000	500,000	(400,000)	-44.4%
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	9,320	3,310	35,000	500	-	(35,000)	-100.0%
Other Financing Sources	270,960	-	-	-	-	-	N/A
Transfers In	400,000	550,000	-	75,000	65,000	65,000	N/A
Total Revenue/Resources	\$1,412,990	\$553,310	\$935,000	\$160,500	\$565,000	(\$370,000)	-39.6%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	50,000	50,000	N/A
Other Expenses	1,464,873	630,051	935,000	195,000	515,000	(420,000)	-44.9%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$1,464,873	\$630,051	\$935,000	\$195,000	\$565,000	(\$370,000)	-39.6%
Net Revenue/(Expenditures)	(51,883)	(76,741)	-	(34,500)	-	-	N/A
Change in Non-Cash Items	-	-	-	-	-	-	N/A
Net Increase/(Decrease) in Fund Balance	(\$51,883)	(\$76,741)	-	(\$34,500)	-	-	N/A
Beginning Cash Balance January 1	191,448	139,565	62,824	62,824	28,324	(34,500)	-54.9%
Ending Cash Balance December 31	139,565	62,824	62,824	28,324	28,324	(34,500)	N/A
Outstanding Encumbrances	123,350	44,802	-	-	-	-	N/A
Unencumbered Cash Balance December 31	\$16,215	\$18,023	\$62,824	\$28,324	\$28,324	(\$34,500)	-54.9%
Unencumbered Cash Balance as % of Total Expenditures/Uses	1.1%	2.9%	6.7%	14.5%	5.0%		

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.

2017 Proposed Expenditures



Budgetary Highlights

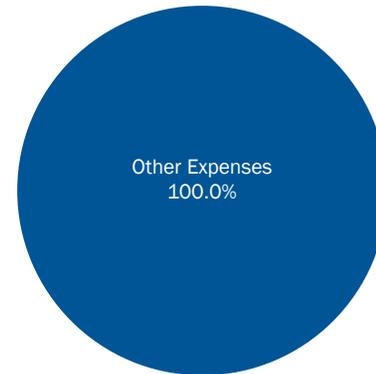
The 2017 budgeted revenues will increase less than one percent compared to 2016, while \$200,000 for a first floor build out has been budgeted. This fund is structurally balanced for 2017 by the State of Ohio's definition due to the strong fund balance in this fund.

Fund 200	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 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	2,111,894	2,120,265	2,125,150	2,125,150	2,137,685	12,535	0.6%
Miscellaneous Revenue	-	-	-	-	-	-	N/A
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	-	N/A
Total Revenue/Resources	\$2,111,894	\$2,120,265	\$2,125,150	\$2,125,150	\$2,137,685	\$12,535	0.6%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	722,804	561,911	846,500	757,900	829,000	(17,500)	-2.1%
Capital Improvements	4,578	7,850	-	59,000	200,000	200,000	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	1,440,700	1,269,515	1,442,100	1,442,100	1,482,100	40,000	2.8%
Total Expenditures/Uses	\$2,168,082	\$1,839,276	\$2,288,600	\$2,259,000	\$2,511,100	\$222,500	9.7%
Net Revenue/(Expenditures)	(56,188)	280,989	(163,450)	(133,850)	(373,415)	(209,965)	128.5%
Change in Non-Cash Items	3,500	-	-	-	-	-	N/A
Net Increase/(Decrease) in Fund Balance	(\$52,689)	\$280,989	(\$163,450)	(\$133,850)	(\$373,415)	(\$209,965)	128.5%
Beginning Cash Balance January 1	945,989	893,300	1,174,290	1,174,290	1,040,440	(133,850)	-11.4%
Ending Cash Balance December 31	893,300	1,174,290	1,010,840	1,040,440	667,025	(343,815)	-34.0%
Outstanding Encumbrances	43,076	89,807	81,000	81,000	81,000	0-	0.0%
Unencumbered Cash Balance December 31	\$850,224	\$1,084,482	\$929,840	\$959,440	\$586,025	(\$343,815)	-37.0%
Unencumbered Cash Balance as % of Total Expenditures/Uses	39.2%	59.0%	40.6%	42.5%	23.3%		

Police Levy

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

2017 Proposed Expenditures



Budgetary Highlights

The 2017 Proposed Budget does not have any major changes from the 2016 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 2017 and a positive fund balance will be maintained.

Fund 249	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	718,739	723,873	720,000	720,000	720,000	-	0.0%
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	-	-	-	-	-	-	N/A
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	-	N/A
Total Revenue/Resources	\$718,739	\$723,873	\$720,000	\$720,000	\$720,000	0	0.0%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	720,000	948,833	730,000	730,000	720,000	(10,000)	-1.4%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$720,000	\$948,833	\$730,000	\$730,000	\$720,000	(\$10,000)	-1.4%
Net Revenue/(Expenditures)	(1,261)	(224,960)	(10,000)	(10,000)	-	10,000	-100.0%
Change in Non-Cash Items	-	-	-	-	-	-	N/A
Net Increase/(Decrease) in Fund Balance	(\$1,261)	(\$224,960)	(\$10,000)	(\$10,000)	-	\$10,000	100.0%
Beginning Cash Balance January 1	236,459	235,198	10,238	10,238	238	(10,000)	-97.7%
Ending Cash Balance December 31	235,198	10,238	238	238	238	-	0.0%
Outstanding Encumbrances	-	-	-	-	-	-	N/A
Unencumbered Cash Balance December 31	\$235,198	\$10,238	\$238	\$238	\$238	-	0.0%
Unencumbered Cash Balance as % of Total Expenditures/Uses	32.7%	1.1%	0.0%	0.0%	0.0%	0.0%	

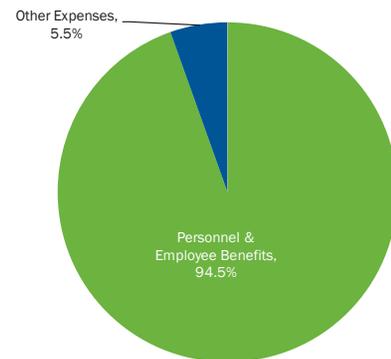
Probation Services

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. The fee for drug testing has increased slightly, which enables the fund to be self-supporting as of the 2017 Budget.

2017 Proposed Expenditures

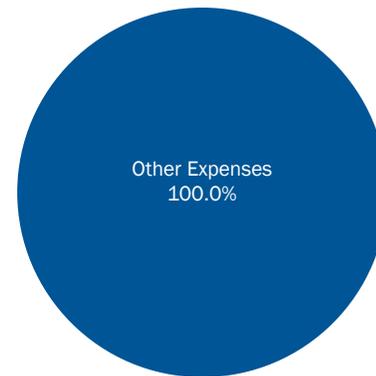


Fund 238	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	130,850	165,960	161,540	215,000	161,540	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	-	-	-	-	N/A
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	-	-	-	-	-	-	N/A
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	80,000	80,000	80,000	50,000	-	(80,000)	N/A
Total Revenue/Resources	\$210,850	\$245,960	\$241,540	\$265,000	\$161,540	(\$80,000)	-33.1%
Expenditures/Uses							
Personnel & Employee Benefits	191,051	233,760	223,896	240,000	248,070	24,174	N/A
Other Expenses	4,173	5,724	6,300	8,000	14,300	8,000	127.0%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$195,224	\$239,484	\$230,196	\$248,000	\$262,370	\$32,174	14.0%
Net Revenue/(Expenditures)	15,626	6,476	11,344	17,000	(100,830)	(112,174)	-988.8%
Change in Non-Cash Items	-	-	-	-	-	-	N/A
Net Increase/(Decrease) in Fund Balance	\$15,626	\$6,476	\$11,344	\$17,000	(\$100,830)	(\$112,174)	-988.8%
Beginning Cash Balance January 1	133,444	149,070	155,546	155,546	172,546	17,000	10.9%
Ending Cash Balance December 31	149,070	155,546	166,890	172,546	71,716	(95,174)	N/A
Outstanding Encumbrances	1,013	341	361	361	361	-	0.0%
Unencumbered Cash Balance December 31	\$148,056	\$155,205	\$166,529	\$172,185	\$71,355	(\$95,174)	-57.2%
Unencumbered Cash Balance as % of Total Expenditures/Uses	75.8%	64.8%	72.3%	69.4%	27.2%		

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.

2017 Proposed Expenditures



Budgetary Highlights

Just like the General Fund, budgeted revenues are increased by approximately 9.2% over the 2016 Adopted Budget. The 2017 Proposed Budget is projecting a slight 1.5% increase over 2016 projected actual income tax revenue. All revenue will be reimbursed back to the General Fund.

Fund 210	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 Adopted	
Revenues/Resources							
Taxes	2,897,290	3,120,623	3,085,625	3,300,000	3,370,000	284,375	9.2%
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	\$2,897,290	\$3,120,623	\$3,085,625	\$3,300,000	\$3,370,000	\$284,375	9.2%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	2,799,256	3,032,309	3,281,250	3,281,250	3,370,450	89,200	2.7%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	600,000	-	-	-	-	-	N/A
Total Expenditures/Uses	\$3,399,256	\$3,032,309	\$3,281,250	\$3,281,250	\$3,370,450	\$89,200	2.7%
Net Revenue/(Expenditures)	(501,966)	88,314	(195,625)	18,750	(450)	195,175	-99.8%
Change in Non-Cash Items	-	-	-	-	-	-	N/A
Net Increase/(Decrease) in Fund Balance	(\$501,966)	\$88,314	(\$195,625)	\$18,750	(\$450)	\$195,175	-99.8%
Beginning Cash Balance January 1	771,891	269,925	358,239	358,239	376,989	18,750	5.2%
Ending Cash Balance December 31	269,925	358,239	162,614	376,989	376,539	213,925	N/A
Outstanding Encumbrances	-	-	-	-	-	-	N/A
Unencumbered Cash Balance December 31	\$269,925	\$358,239	\$162,614	\$376,989	\$376,539	\$213,925	131.6%
Unencumbered Cash Balance as % of Total Expenditures/Uses	7.9%	11.8%	5.0%	11.5%	11.2%		

Refuse

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

- \$125,000 to fund the Quick Strike Team. These hard working individuals patrol the City daily and pick up illegally dumped trash and tires.

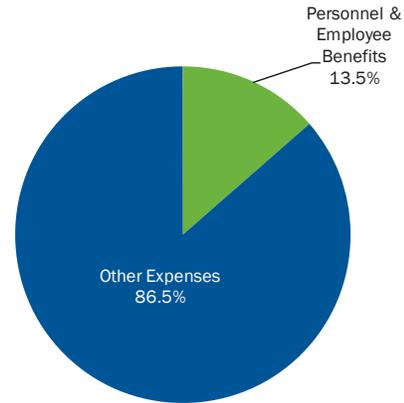
These efforts provide a cleaner and more attractive City and align with City Council’s outcome for Cleanliness.

Budgetary Highlights

Just like the General Fund, the 2017 Proposed Budget is aiming to align expenditures with City Council’s Strategic Plan. Safety and Cleanliness of Hamilton will be a large focus of the 2017 Proposed Budget. The 2017 Proposed Refuse Budget has a \$1.25 per month increase for Hamilton’s residential and commercial customers. This increase is expected to generate approximately \$315,000 annually and will be utilized as follows:

- \$190,000 to help fund Street Maintenance employees performing alley clean-up services.

2017 Proposed Expenditures

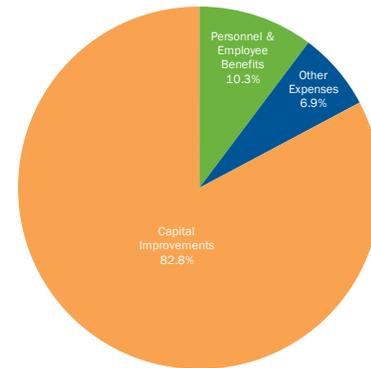


Fund 280	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	32,736	-	-	-	-	-	N/A
Charges for Services	3,886,481	3,900,226	3,983,000	3,983,000	4,373,500	390,500	9.8%
Miscellaneous Revenue	-	32,358	-	-	-	-	N/A
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	-	N/A
Total Revenue/Resources	\$3,919,217	\$3,932,584	\$3,983,000	\$3,983,000	\$4,373,500	\$390,500	9.8%
Expenditures/Uses							
Personnel & Employee Benefits	159,525	581,065	705,170	540,000	615,784	(89,386)	-12.7%
Other Expenses	3,265,985	3,630,984	3,747,430	3,750,000	3,929,720	182,290	4.9%
Capital Improvements	95,810	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$3,521,320	\$4,212,049	\$4,452,600	\$4,290,000	\$4,545,504	\$92,904	2.1%
Net Revenue/(Expenditures)	397,897	(279,465)	(469,600)	(307,000)	(172,004)	297,596	-63.4%
Change in Non-Cash Items	(149,753)	(52,111)	-	-	-	-	N/A
Net Increase/(Decrease) in Fund Balance	\$248,144	(\$331,577)	(\$469,600)	(\$307,000)	(\$172,004)	\$297,596	-63.4%
Beginning Cash Balance January 1	1,871,784	2,119,928	1,788,351	1,788,351	1,481,351	(307,000)	-17.2%
Ending Cash Balance December 31	2,119,928	1,788,351	1,318,751	1,481,351	1,309,347	(9,404)	-0.7%
Outstanding Encumbrances	59,610	27,401	35,500	35,500	35,500	0	0.0%
Unencumbered Cash Balance December 31	\$2,060,317	\$1,760,950	\$1,283,251	\$1,445,851	\$1,273,847	(\$9,404)	-0.7%
Unencumbered Cash Balance as % of Total Expenditures/Uses	58.5%	41.8%	28.8%	33.7%	28.0%		

Stormwater Management

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

2017 Proposed Expenditures



Budgetary Highlights

Revenues increase in the 2017 Proposed Budget due to the issuance of debt by this fund. The debt will be utilized for two main components:

- \$1.20 million dollars for work at the proposed but not finalized economic development activity at the old Champion Mill site.
- \$5.00 million dollars to install a new Storm Sewer to alleviate flooding on Main Street at Lawn Avenue intersection.

Fund 279	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 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	2,150,974	2,143,245	2,117,000	2,125,000	2,125,000	8,000	0.4%
Miscellaneous Revenue	8,434	8,978	11,000	11,000	11,000	0	0.0%
Other Financing Sources	-	-	-	3,800,000	6,200,000	6,200,000	N/A
Transfers In	-	3,230	-	6,905	-	-	N/A
Total Revenue/Resources	\$2,159,408	\$2,155,452	\$2,128,000	\$5,942,905	\$8,336,000	\$6,208,000	291.7%
Expenditures/Uses							
Personnel & Employee Benefits	962,480	893,050	909,992	705,000	860,559	(49,433)	-5.4%
Other Expenses	391,542	377,185	558,380	530,000	583,380	25,000	4.5%
Capital Improvements	608,322	691,763	1,131,500	5,000,000	6,951,500	5,820,000	514.4%
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$1,962,344	\$1,961,999	\$2,599,872	\$6,235,000	\$8,395,439	\$5,795,567	222.9%
Net Revenue/(Expenditures)	197,064	193,454	(471,872)	(292,095)	(59,439)	412,433	87.4%
Change in Non-Cash Items	(10,405)	(16,609)	-	-	-	-	N/A
Net Increase/(Decrease) in Fund Balance	\$186,659	\$176,845	(\$471,872)	(\$292,095)	(\$59,439)	\$412,433	-87.4%
Beginning Cash Balance January 1	1,535,218	1,721,877	1,898,722	1,898,722	1,606,627	(292,095)	-15.4%
Ending Cash Balance December 31	1,721,877	1,898,722	1,426,850	1,606,627	1,547,188	120,338	8.4%
Outstanding Encumbrances	332,671	423,681	400,000	400,000	400,000	0	0.0%
Unencumbered Cash Balance December 31	\$1,389,206	\$1,475,041	\$1,026,850	\$1,206,627	\$1,147,188	\$120,338	11.7%
Unencumbered Cash Balance as % of Total Expenditures/Uses	70.8%	75.2%	39.5%	19.4%	13.7%		

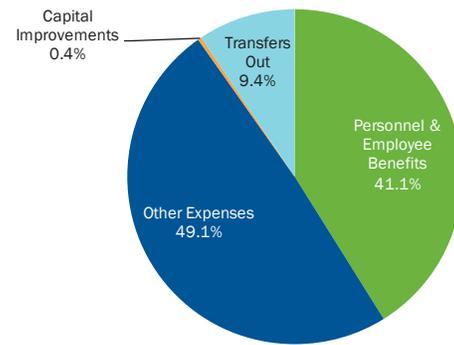
Street Maintenance

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 approximately 12% due to a draw from the special motor vehicle license fees or Permissive Tax in 2016. Expenditures decreased by about the same amount as this money is transferred to the Infrastructure Renewal Fund to reimburse the City for capital projects.

2017 Proposed Expenditures



Fund 281	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	371,110	383,054	370,000	370,000	370,000	0	0.0%
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	2,178,262	2,208,832	3,181,000	3,181,000	2,481,000	(700,000)	-22.0%
Charges for Services	-	110,616	-	2,671	-	-	N/A
Miscellaneous Revenue	26,823	39,508	13,000	36,969	313,000	300,000	2307.7%
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	100,000	211,848	-	27,226	-	-	N/A
Total Revenue/Resources	\$2,676,196	\$2,953,858	\$3,564,000	\$3,617,866	\$3,164,000	(\$400,000)	-11.2%
Expenditures/Uses							
Personnel & Employee Benefits	1,557,814	1,334,792	1,232,811	1,265,000	1,311,896	79,085	6.4%
Other Expenses	1,825,839	1,462,385	1,295,050	1,244,000	1,567,900	272,850	21.1%
Capital Improvements	84,498	25,151	-	-	12,000	12,000	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	1,449,349	-	1,000,000	1,000,000	300,000	(700,000)	-70.0%
Total Expenditures/Uses	\$4,917,500	\$2,822,328	\$3,527,861	\$3,509,000	\$3,191,796	(\$336,065)	-9.5%
Net Revenue/(Expenditures)	(2,241,304)	131,530	36,139	108,866	(27,796)	(63,935)	-176.9%
Change in Non-Cash Items	-	-	-	-	-	-	N/A
Net Increase/(Decrease) in Fund Balance	(\$2,241,304)	\$131,530	\$36,139	\$108,866	(\$27,796)	(\$63,935)	-176.9%
Beginning Cash Balance January 1	2,345,922	104,618	236,148	236,148	345,014	108,866	46.1%
Ending Cash Balance December 31	104,618	236,148	272,287	345,014	317,218	44,931	16.5%
Outstanding Encumbrances	70,594	48,037	75,000	75,000	75,000	0	0.0%
Unencumbered Cash Balance December 31	\$34,024	\$188,111	\$197,287	\$270,014	\$242,218	\$44,931	22.8%
Unencumbered Cash Balance as % of Total Expenditures/Uses	0.7%	6.7%	5.6%	7.7%	7.6%		

Other Funds

Special Revenue Funds with Proposed Expenditures <\$250,000

Special revenue funds with 2017 Budget expenditures of less than \$250,000 include the following types of funds. The historical and proposed expenditures for these funds are included in the table on the following page. The 2017 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.

Emergency Medical Services Grant Fund

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

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, conceal carry classes, and external training courses conducted by the Hamilton Police Division's training section.

Rounding Up Utility Account Fund

This fund is used to account for voluntary contributions from citizens and/or organizations within the City to assist elderly, needy, and/or disabled utility customers with utility charges incurred.

Funds Under \$250K	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 Adopted	
Convention & Visitors Bureau Fund 283	81,694	82,922	84,000	99,383	95,000	11,000	13.1%
Dispute Resolution Process Fund 221	44,666	38,679	7,650	5,000	1,000	(6,650)	-86.9%
Drug Law Enforcement Trust Fund 240	167,127	32,223	39,000	41,553	79,000	40,000	102.6%
DUI Enforcement & Education Trust Fund 241	4,150	2,533	4,500	3,153	3,500	(1,000)	-22.2%
Emergency Medical Services Grant Fund 251	-	2,500	2,500	2,500	2,500	0	0.0%
Firemen's Pension Fund 250	240,000	359,300	225,000	224,999	230,000	5,000	2.2%
Hamilton Municipal Court Capital Improvement Fund 212	121,177	110,116	106,045	80,000	84,425	(21,620)	-20.4%
Hamilton Municipal Court Security Projects Fund 207	70,500	70,500	70,500	70,500	69,000	(1,500)	-2.1%
Hamilton Municipal Court Special Projects Fund 208	23,375	22,625	34,250	20,000	29,250	(5,000)	-14.6%
Immunization Action Plan Grant Fund 260	89,489	90,047	90,095	90,000	89,583	(512)	-0.6%
Indigent Drivers Alcohol Treatment Fund 242	22,187	11,936	50,000	10,000	50,000	0	0.0%
Justice Assistance Grant Fund 225	24,119	32,966	34,917	39,413	29,334	(5,583)	-16.0%
Kathryn Weiland Trust Income Fund 261	118	60	380	390	280	(100)	-26.3%
Law Enforcement Trust Fund 231	7,456	16,923	42,600	20,000	26,600	(16,000)	-37.6%
Police Pension Fund 246	240,000	374,800	240,000	232,057	230,000	(10,000)	-4.2%
Public Safety Special Projects Fund 235	52,932	77,566	65,946	40,000	78,460	12,514	19.0%
Rounding Up Utility Account Fund 211	2,568	1,964	3,500	1,350	1,500	(2,000)	-57.1%
Total Expenditures	\$1,191,557	\$1,327,660	\$1,100,883	\$980,297	\$1,099,432	(\$1,451)	-0.1%

Other Funds Continued

Special Revenue Funds Not Budgeted for 2017

Special revenue funds that are not appropriated in the 2017 Budget but did incur expenditures in 2014, incurred expenditures in 2015, and/or have expenditure budgets for 2016 are included in this category. These funds are included in the table that follows.

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.

Neighborhood Stabilization Program (NSP) Fund 802

This fund is used to account for grant funding received from the Neighborhood Stabilization Program of the U.S. Department of Housing and Urban Development (HUD). NSP funding is used to purchase and redevelop foreclosed and abandoned homes and residential properties as a means of stabilizing communities that have experienced a large amount of foreclosures and abandonments of such properties.

Neighborhood Stabilization Program (NSP) 3 Fund 804

The NSP-3 Fund is used to account for grant funding received from the third round of funding from the Neighborhood Stabilization Program of the U.S. Department of Housing and Urban Development (HUD). NSP-3 funding is used to purchase and redevelop foreclosed and abandoned homes and residential properties as a means of stabilizing communities that have experienced a large amount of foreclosures and abandonments of such properties.

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 seat belt.

Street & Parks Beautification Fund 270

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

Funds Not Budgeted	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 Adopted
MITIE Aggregation/Verification Fund Fund 213	179,444	14,449	-	-	-	N/A
Neighborhood Stabilization Program (NSP) Fund 802	14,800	-	-	-	-	N/A
Neighborhood Stabilization Program 3 Fund 804	49,004	-	-	-	-	N/A
Safety Seat Belt Grant Fund 233	2,182	887	-	-	-	N/A
Street & Parks Beautification Fund 270	42,876	4,589	-	-	-	N/A
Total Expenditures	\$288,306	\$19,925	-	-	-	N/A

2017 Budget

Financial Summaries

Capital Projects Funds



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 at 609 North 3rd Street.

Budgetary Highlights

There is a zero cash balance in this fund and no revenues or expenditures have been budgeted for 2017.

Fund 310	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	410,293	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	\$410,293	\$561,343	-	\$124,000	-	-	N/A
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	411,125	622,553	-	124,000	-	-	N/A
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$411,125	\$622,553	-	\$124,000	-	-	N/A
Net Revenue/(Expenditures)	(832)	(61,210)	-	-	-	-	N/A
Change in Non-Cash Items	-	-	-	-	-	-	N/A
Net Increase/(Decrease) in Fund Balance	(\$832)	(\$61,210)	-	-	-	-	N/A
Beginning Cash Balance January 1	62,042	61,210	-	-	-	-	N/A
Ending Cash Balance December 31	61,210	-	-	-	-	-	N/A
Outstanding Encumbrances	-	-	-	-	-	-	N/A
Unencumbered Cash Balance December 31	\$61,210	-	-	-	-	-	N/A
Unencumbered Cash Balance as % of Total Expenditures/Uses	14.89%	0.0%	N/A	N/A	N/A	N/A	

Hamilton Highlight | Marcum Apartments

The City of Hamilton has been working with CMC Properties of Blue Ash to design and build a development that would include nearly 100 luxury apartment units as well as first floor retail space. This building will be located just south of the new Marcum Park and RiversEdge Ampitheater and would fill the high demand for downtown housing. City officials have discussed plans to transform this lot into housing for over ten years. Such a project would aid ongoing revitalization efforts and assist in filling the 2,000+ jobs that have been created in the past few years. Construction is planned to begin in the spring of 2017.



Infrastructure Renewal Program

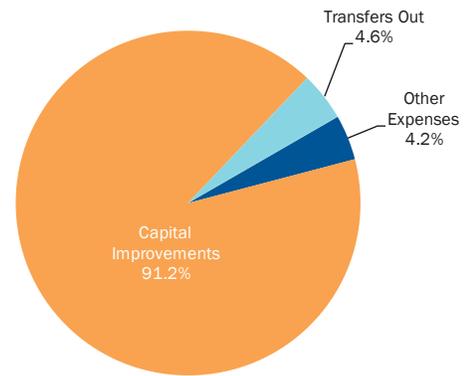
The Infrastructure Renewal Program Fund is used to finance professional services and construction contracts related to capital projects managed by the Public Works Department. Sources of revenue include Residential Incentive Districts (RID), Tax Increment Financing Districts (TIF), kWh tax component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

Budgetary Highlights

A multitude of funding sources includes a \$660,000 dollar grant from the Ohio Department of Transportation, a \$550,000 grant from ODSA, a \$500,000 contribution from CSX for South Hamilton Crossing, and a \$300,000 draw from the special motor vehicle license fees or Permissive Tax transferred from the Streets Fund round out the majority of the funding sources for 2017. The funding will be used for the following projects and project designs planned in 2017:

- \$1.00 million for Main Street streetscape
- \$600,000 for ODOT State Route 128 resurfacing
- \$500,000 for G Street Bridge demolition
- \$400,000 for 2016 Concrete Repair and Resurfacing Program
- \$250,000 for Hamilton-Mason/Gilmore Intersection improvements
- \$70,000 for Columbia Bridge improvements
- \$65,000 for Glencross & Shaffers Creek pedestrian bridges
- \$50,000 for Five Points Intersection improvements
- \$50,000 for Traffic Signal improvement
- \$20,000 for lighted street signs at Pershing/Neilan Intersection

2017 Proposed Expenditures



Fund 311	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	10,001	1,064,336	3,769,500	2,000,000	1,270,000	(2,499,500)	-66.3%
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	254,905	999,699	-	967,123	510,179	510,179	N/A
Other Financing Sources	-	-	925,000	1,000,000	2,000,000	1,075,000	116.2%
Transfers In	5,689,010	4,261,832	2,121,748	2,888,748	1,438,860	(682,888)	-32.2%
Total Revenue/Resources	\$5,953,916	\$6,325,866	\$6,816,248	\$6,855,871	\$5,219,039	(\$1,597,209)	-23.4%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	46,775	144,378	146,150	211,936	220,810	74,660	51.1%
Capital Improvements	3,718,316	8,797,253	6,003,678	6,000,000	4,760,000	(1,243,678)	-20.7%
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	338,950	215,472	238,250	238,250	237,450	(800)	-0.3%
Total Expenditures/Uses	\$4,104,041	\$9,157,103	\$6,388,078	\$6,450,186	\$5,218,260	(\$1,169,818)	-18.3%
Net Revenue/(Expenditures)	1,849,875	(2,831,237)	428,170	405,686	779	(427,391)	99.8%
Change in Non-Cash Items	(1)	-	-	-	-	-	N/A
Net Increase/(Decrease) in Fund Balance	\$1,849,874	(\$2,831,237)	\$428,170	\$405,686	\$779	(\$427,391)	-99.8%
Beginning Cash Balance January 1	1,933,247	3,783,121	951,884	951,884	1,357,569	405,686	42.6%
Ending Cash Balance December 31	3,783,121	951,884	1,380,054	1,357,569	1,358,348	(21,705)	-1.6%
Outstanding Encumbrances	3,207,456	897,352	1,300,000	1,300,000	1,000,000	(300,000)	-23.1%
Unencumbered Cash Balance December 31	\$575,665	\$54,532	\$80,054	\$57,569	\$358,348	\$278,295	347.6%
Unencumbered Cash Balance as % of Total Expenditures/Uses	14.03%	0.60%	1.25%	0.89%	6.87%		

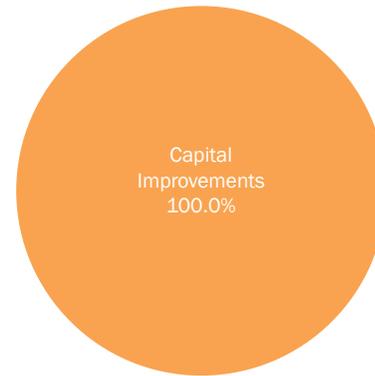
Issue II Project

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 2017, the Proposed Budget is anticipated to be \$2.00 million for the Annual Concrete Repair and Resurfacing Program. The final award will be confirmed in early 2017.

2017 Proposed Expenditures



Fund 307	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	729,229	291,757	1,000,000	600,000	2,000,000	1,000,000	100.0%
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	-	-	-	-	-	-	N/A
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	-	N/A
Total Revenue/Resources	\$729,229	\$291,757	\$1,000,000	\$600,000	\$2,000,000	\$1,000,000	100.0%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	-	-	-	-	-	-	N/A
Capital Improvements	729,229	291,757	1,000,000	600,000	2,000,000	1,000,000	100.0%
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$729,229	\$291,757	\$1,000,000	\$600,000	\$2,000,000	\$1,000,000	100.0%
Net Revenue/(Expenditures)	-	-	-	-	-	-	N/A
Change in Non-Cash Items	-	-	-	-	-	-	N/A
Net Increase/(Decrease) in Fund 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 Fund

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

Budgetary Highlights

The Parking Capital Fund has no capital revenues and expenditures for the 2017 Proposed Budget as the McDulin Parking Garage Restoration Project was appropriated and essentially completed in 2016.

Fund 551	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 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	-	-	1,500,000	-	-	(1,500,000)	-100.0%	
Transfers In	-	-	-	1,620,000	-	-	-	N/A
Total Revenue/Resources	-	-	\$1,500,000	\$1,620,000	-	(\$1,500,000)		N/A
Expenditures/Uses								
Personnel & Employee Benefits	-	-	-	-	-	-	-	N/A
Other Expenses	-	-	-	-	-	-	-	N/A
Capital Improvements	-	-	1,500,000	1,620,000	-	(1,500,000)	-100.0%	
Debt Service	-	-	-	-	-	-	-	N/A
Transfers Out	-	29,450	-	-	-	-	-	N/A
Total Expenditures/Uses	-	\$29,450	\$1,500,000	\$1,620,000	-	(\$1,500,000)		N/A
Net Revenue/(Expenditures)	-	(29,450)	-	-	-	-	-	N/A
Change in Non-Cash Items	-	-	-	-	-	-	-	N/A
Net Increase/(Decrease) in Fund Balance	-	(\$29,450)	-	-	-	-	-	N/A
Beginning Cash Balance January 1	29,450	29,450	-	-	-	-	-	N/A
Ending Cash Balance December 31	29,450	-	-	-	-	-	-	N/A
Outstanding Encumbrances	-	-	-	-	-	-	-	N/A
Unencumbered Cash Balance December 31	\$29,450	-	-	-	-	-	-	N/A
Unencumbered Cash Balance as % of Total Expenditures/Uses	N/A	0.0%	0.0%	0.0%	0.0%	N/A		

Special Assessments

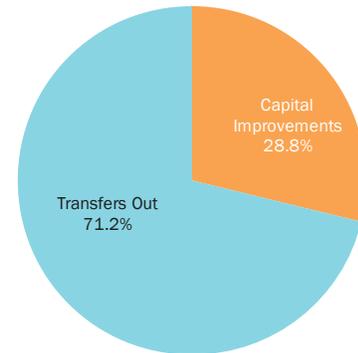
The Special Assessments Fund is used to support the construction of concrete curbs, sidewalks, and drive approaches on properties which abut streets resurfaced as part of the Annual Concrete Repair and Resurfacing Program.

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.

Budgetary Highlights

The City will issue an internal note with Central Benefits Fund in the amount of \$551,848 to fund contributions toward the Annual Concrete Repair and Resurfacing Program.

2017 Proposed Expenditures



Fund 301	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 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	141,496	457,761	485,000	1,004,000	1,036,848	551,848	113.8%
Transfers In	-	-	-	-	-	-	N/A
Total Revenue/Resources	\$141,496	\$457,761	\$485,000	\$1,004,000	\$1,036,848	\$551,848	113.8%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	-	-	-	-	-	-	N/A
Capital Improvements	173,060	208,754	400,000	360,000	300,000	(100,000)	-25.0%
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	492,061	274,814	274,814	742,001	467,187	170.0%
Total Expenditures/Uses	\$173,060	\$700,815	\$674,814	\$634,814	\$1,042,001	\$367,187	54.4%
Net Revenue/(Expenditures)	(31,565)	(243,054)	(189,814)	369,186	(5,153)	184,661	-97.3%
Change in Non-Cash Items	-	-	-	-	-	-	N/A
Net Increase/(Decrease) in Fund Balance	(\$31,565)	(\$243,054)	(\$189,814)	\$369,186	(\$5,153)	\$184,661	-97.3%
Beginning Cash Balance January 1	634,756	603,192	360,138	360,138	729,324	369,186	102.5%
Ending Cash Balance December 31	603,192	360,138	170,324	729,324	724,171	553,847	325.2%
Outstanding Encumbrances	141,460	360,000	145,000	551,000	145,000	-	N/A
Unencumbered Cash Balance December 31	\$461,732	\$138	\$25,324	\$178,324	\$579,171	\$553,847	2187.0%
Unencumbered Cash Balance as % of Total Expenditures/Uses	266.80%	0.02%	3.75%	28.09%	55.58%		

TIF and RID Funds

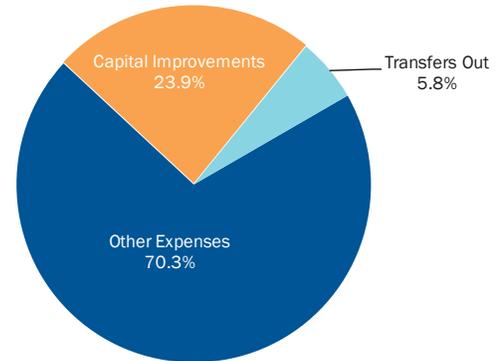
The Tax Increment Financing (TIF)/Residential Incentive District (RID) Funds are used to account for revenues and expenditures related to the TIF/RID districts. Transactions support improvements that directly benefit subject properties as defined in City ordinances and project agreements.

In 2017 there will be two new TIF funds for exciting projects in the City: the Champion Mill Sports Complex and the Mixed Use Development SODA Fund (also referred to as Marcum Apartments).

Budgetary Highlights

At the end of 2014, the Butler County, Ohio Auditor performed a countywide property reappraisal. This reappraisal indicated that residential real estate values in Butler County have dropped approximately 1.7%. The 2015 Actual column includes a prior year catch-up on the Neturen Manufacturing TIF. Adopted revenue and expenditures for 2016 match the estimated reappraisal numbers for 2017.

2017 Proposed Expenditures



Funds Breakdown	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 Adopted	
Lowes MITIE TCSD Fund	134,318	116,665	100,000	100,000	104,000	4,000	4.0%
Walmart MITIE HCSD Fund	142,786	219,924	175,000	175,000	187,000	12,000	6.9%
Matandy Steel MPITIE Fund	46,896	47,138	46,890	46,890	51,000	4,110	8.8%
Robinson Schwenn MPITIE Fund	2,213	3,802	4,550	4,550	4,600	50	1.1%
RIDS-MPITIE Citywide District	360,425	420,003	400,000	400,000	400,000	0	N/A
RIDS-MPITIE North District	33,218	26,461	17,500	17,500	17,400	(100)	-0.6%
RIDS-MPITIE South District	31,226	40,206	36,000	36,000	36,400	400	1.1%
Quality Publishing MPITIE Fund	8,011	16,244	10,500	10,500	10,700	200	1.9%
Shoppes at Hamilton MPITIE Fund	136,584	117,267	114,100	114,100	143,000	28,900	25.3%
Historic Developers MPITIE Fund	13,889	25,067	28,000	28,000	28,300	300	1.1%
Tippman Properties MPITIE Fund	-	149	150	1,950	2,700	2,550	1700%
Neturen Manufacturing TIF Fund	-	467,726	62,000	62,000	60,900	(1,100)	-1.8%
Champion Mill Sports Complex Fund	-	-	-	1,000,000	2,800,000	2,800,000	N/A
Mixed Use Development SODA Fund	-	-	-	-	2,000,000	2,000,000	N/A
Total Expenditures	\$909,567	\$1,500,653	\$994,690	\$1,996,490	\$5,846,000	\$4,851,310	487.7%

TIF and RID Funds Continued

Funds Summary	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 Adopted	
Revenues/Resources							
Taxes	948,689	1,441,008	995,540	1,039,138	1,046,000	50,460	5.1%
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	-	-	-	-	N/A
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	83,219	-	-	-	-	-	N/A
Other Financing Sources	-	-	-	2,000,000	3,800,000	3,800,000	N/A
Transfers In	-	-	-	100,000	0	-	N/A
Total Revenue/Resources	\$1,031,908	\$1,441,008	\$995,540	\$3,139,138	\$4,846,000	\$3,850,460	386.8%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	658,732	865,187	682,942	1,479,742	4,107,140	3,424,198	501.4%
Capital Improvements	-	-	-	205,000	1,400,000	1,400,000	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	250,835	635,466	311,748	311,748	338,860	27,112	8.7%
Total Expenditures/Uses	\$909,567	\$1,500,653	\$994,690	\$1,996,490	\$5,846,000	\$4,851,310	487.7%
Net Revenue/(Expenditures)	122,341	(59,646)	850	1,142,648	(1,000,000)	(1,000,850)	-117747.1%
Change in Non-Cash Items	-	-	-	-	-	-	N/A
Net Increase/(Decrease) in Fund Balance	\$122,341	(\$59,646)	\$850	\$1,142,648	(\$1,000,000)	(\$1,000,850)	117747.1%
Beginning Cash Balance January 1	(25,200)	97,141	37,495	37,495	1,180,143	1,142,648	3047.5%
Ending Cash Balance December 31	97,141	37,495	38,345	1,180,143	180,143	141,798	369.8%
Outstanding Encumbrances	-	-	-	-	-	-	N/A
Unencumbered Cash Balance December 31	\$97,141	\$37,495	\$38,345	\$1,180,143	\$180,143	\$141,798	369.8%
Unencumbered Cash Balance as % of Total Expenditures/Uses	10.7%	2.5%	3.85%	59.11%	3.08%		

2017 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.

2017 Proposed Expenditures



Budgetary Highlights

The 3.4% decrease in revenue for the 2017 Proposed Budget is due to debt retirement occurring in 2016. A 2003 General Obligation Road Improvement Bond and a 2011 Special Assessment internal note with the Electric Fund were retired in 2016. Therefore, less funds were transferred into the Sinking Fund than the 2016 Adopted Budget for making debt service payments which also explains the 3.4% decrease in expenditures in the 2017 Proposed Budget compared to the 2016 Adopted Budget.

Fund 775	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 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	6,562	836	-	-	-	-	-	N/A
Other Financing Sources	484,900	-	-	-	-	-	-	N/A
Transfers In	3,265,590	3,665,165	4,507,217	4,507,217	4,354,355	(152,862)	-3.4%	
Total Revenue/Resources	\$3,757,051	\$3,666,002	\$4,507,217	\$4,507,217	\$4,354,355	(\$152,862)	-3.4%	
Expenditures/Uses								
Personnel & Employee Benefits	-	-	-	-	-	-	-	N/A
Other Expenses	-	-	-	-	-	-	-	N/A
Capital Improvements	-	-	-	-	-	-	-	N/A
Debt Service	3,888,300	3,971,454	4,507,217	4,507,217	4,354,355	(152,862)	-3.4%	
Transfers Out	-	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$3,888,300	\$3,971,454	\$4,507,217	\$4,507,217	\$4,354,355	(\$152,862)	-3.4%	
Net Revenue/(Expenditures)	(131,249)	(305,452)	-	-	-	-	-	N/A
Change in Non-Cash Items	-	-	-	-	-	-	-	N/A
Net Increase/(Decrease) in Fund Balance	(\$131,249)	(\$305,452)	-	-	-	-	-	N/A
Beginning Cash Balance January 1	436,701	305,452	-	-	-	-	-	N/A
Ending Cash Balance December 31	305,452	-	-	-	-	-	-	N/A
Outstanding Encumbrances	-	-	-	-	-	-	-	N/A
Unencumbered Cash Balance December 31	\$305,452	-	-	-	-	-	-	N/A
Unencumbered Cash Balance as % of Total Expenditures/Uses	7.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	

2017 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



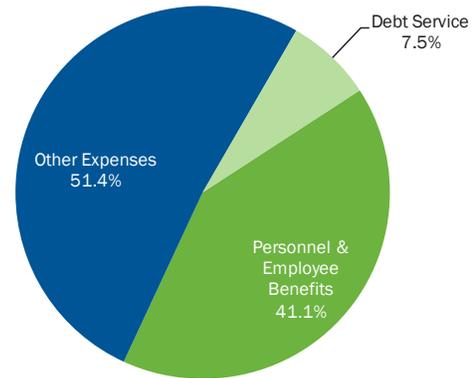
Golf Fund

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 in 2017 are budget 3.8% lower than the 2016 Adopted Budget, as actual revenues declined in 2016 due to significant weather occurrences. This fund continues to work toward self-sustainability and will retire its debt service in 2017.

2017 Proposed Expenditures



Fund 560	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 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	1,092,049	1,130,973	1,240,613	1,070,000	1,190,988	(49,625)	-4.0%
Miscellaneous Revenue	10,317	7,209	4,740	6,000	4,740	-	0.0%
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	258,682	119,333	96,958	98,436	96,054	(904)	-0.9%
Total Revenue/Resources	\$1,361,048	\$1,257,515	\$1,342,311	\$1,174,436	\$1,291,782	(\$50,529)	-3.8%
Expenditures/Uses							
Personnel & Employee Benefits	452,319	479,043	640,345	507,000	527,753	(112,592)	-17.6%
Other Expenses	624,824	596,301	631,800	630,000	660,100	28,300	4.5%
Capital Improvements	8,461	-	-	-	-	-	N/A
Debt Service	218,682	118,456	96,958	96,958	96,054	(904)	-0.9%
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$1,304,286	\$1,193,800	\$1,369,103	\$1,233,958	\$1,283,907	(\$85,196)	-6.2%
Net Revenue/(Expenditures)	56,762	63,715	(26,792)	(59,522)	7,875	34,667	129.4%
Change in Non-Cash Items	-	-	-	-	-	-	N/A
Net Increase/(Decrease) in Fund Balance	\$56,762	\$63,715	(\$26,792)	(\$59,522)	\$7,875	\$34,667	129.4%
Beginning Cash Balance January 1	202,776	259,538	323,254	323,254	263,732	(59,522)	-18.4%
Ending Cash Balance December 31	259,538	323,254	296,462	263,732	271,607	(24,855)	-8.4%
Outstanding Encumbrances	44,331	56,317	75,000	75,000	75,000	-	0.0%
Unencumbered Cash Balance December 31	\$215,208	\$266,937	\$221,462	\$188,732	\$196,607	(\$24,855)	11.2%
Unencumbered Cash Balance as % of Total Expenditures/Uses	16.5%	22.4%	16.2%	15.3%	15.3%		

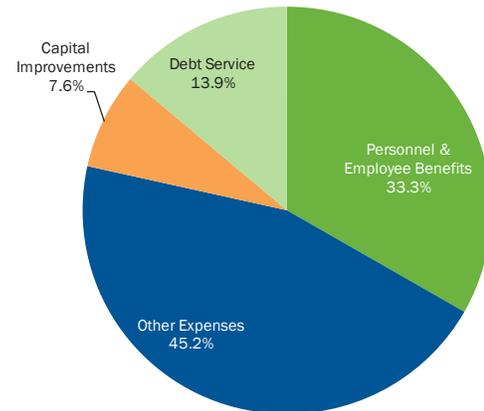
Parking Fund

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

Budgetary Highlights

Revenues for 2017 are budgeted conservatively lower than actual revenues for 2016, which represents a 2.9% decrease. Compared to the 2016 Adopted Budget, however, revenues appear to increase by 27.6% in 2017. There are two main drivers for the rise in Parking Fund revenue: actual meter fee receipts were close to \$100,000 in 2016 and have been conservatively budgeted to increase by nearly 12% above the 2016 Adopted Budget, and Startek signed a contract to lease garage parking spaces in 2017 which has helped the fund maintain a healthy balance.

2017 Proposed Expenditures

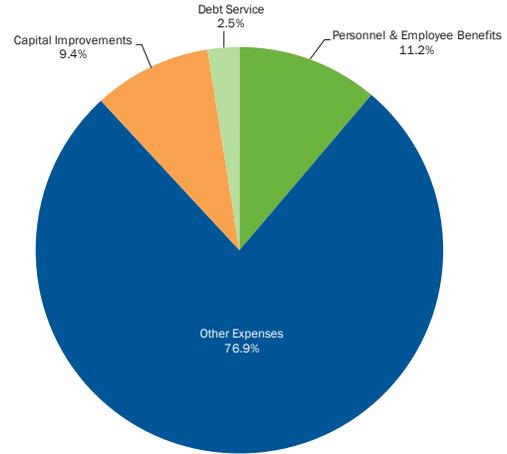


Fund 550	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	-	-	-	-	N/A
Charges for Services	222,103	255,502	207,500	295,000	294,000	86,500	41.7%
Miscellaneous Revenue	9,281	6,893	20,000	20,000	6,600	(13,400)	-67.0%
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	53,819	183,018	52,244	52,970	56,344	4,100	7.8%
Total Revenue/Resources	\$285,203	\$445,413	\$279,744	\$367,970	\$356,944	\$77,200	27.6%
Expenditures/Uses							
Personnel & Employee Benefits	112,298	132,438	134,978	134,978	135,011	33	0.0%
Other Expenses	137,590	183,580	174,121	145,000	183,405	9,284	5.3%
Capital Improvements	-	140,912	12,000	14,300	31,000	19,000	N/A
Debt Service	53,819	53,069	52,244	52,244	56,344	4,100	7.8%
Transfers Out	-	-	-	120,000	-	-	N/A
Total Expenditures/Uses	\$303,707	\$509,999	\$373,343	\$466,522	\$405,760	\$32,417	8.7%
Net Revenue/(Expenditures)	(18,504)	(64,586)	(93,599)	(98,552)	(48,816)	44,783	-47.8%
Change in Non-Cash Items	450	500	-	-	-	-	N/A
Net Increase/(Decrease) in Fund Balance	(\$18,054)	(\$64,086)	(\$93,599)	(\$98,552)	(\$48,816)	\$44,783	-47.8%
Beginning Cash Balance January 1	241,291	223,237	159,151	159,151	60,599	(98,552)	-61.9%
Ending Cash Balance December 31	223,237	159,151	65,552	60,599	11,783	(53,769)	-82.0%
Outstanding Encumbrances	35,959	35,178	5,000	5,000	5,000	-	N/A
Unencumbered Cash Balance December 31	\$187,278	\$123,973	\$60,552	\$55,599	\$6,783	(\$53,769)	-88.8%
Unencumbered Cash Balance as % of Total Expenditures/Uses	61.7%	24.3%	16.2%	11.9%	1.7%		

Electric Utility Funds

The assorted Electric Utility Funds are used to account for the various revenues and expenses related to operating the City's Electric Utility. The City of Hamilton has individual Electric Utility funds to account for the revenues and costs associated with certain activities such as primary utility operations, debt repayment, and capital improvements. However, the table provided here consolidates all of the Electric Utility Funds for presentation purposes. Please note that any inter-fund transfers between the City's various Electric Utility funds have been removed within this presentation due to the net zero impact of those items to the consolidated presentation format.

2017 Proposed Expenditures



Funds Summary	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 Adopted	
Revenues/Resources							
Taxes	2,385,392	2,369,881	2,371,000	2,371,000	2,412,000	41,000	1.7%
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	308,000	310,719	310,000	2,000	0.6%
Charges for Services	61,678,310	64,841,308	78,248,750	66,500,000	74,386,943	(3,861,807)	-4.9%
Miscellaneous Revenue	644,162	237,909	139,262,500	139,313,664	709,000	(138,553,500)	-99.5%
Other Financing Sources	4,000,000	103,695,000	-	-	-	-	N/A
Transfers In	-	14,154	-	-	-	-	N/A
Total Revenue/Resources	68,707,865	171,158,253	220,190,250	208,495,382	77,817,943	(142,372,307)	-64.7%
Expenditures/Uses							
Personnel & Employee Benefits	10,233,775	9,903,036	10,094,150	9,300,000	11,083,943	989,793	9.8%
Other Expenses	42,703,931	39,570,550	69,048,196	54,100,000	76,130,500	7,082,304	10.3%
Capital Improvements	4,798,309	6,836,514	8,618,357	6,500,000	9,274,622	656,265	7.6%
Debt Service	19,129,420	118,701,260	106,610,650	106,481,421	2,482,759	(104,127,891)	-97.7%
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	76,865,435	175,011,360	194,371,353	176,381,421	98,971,824	(95,399,529)	-49.1%
Net Revenue/(Expenditures)	(8,157,570)	(3,853,107)	25,818,897	32,113,961	(21,153,881)	(46,972,778)	-181.9%
Change in Non-Cash Items	777,624	3,198,301	5,233,181	(1,061,883)	-	(5,233,181)	-100.0%
Net Increase/(Decrease) in Fund Balance	(7,379,946)	(654,806)	31,052,078	31,052,078	(21,153,881)	(52,205,959)	-168.1%
Beginning Cash Balance January 1	26,982,674	19,602,728	18,947,922	18,947,922	50,000,000	31,052,078	163.9%
Ending Cash Balance December 31	19,602,728	18,947,922	50,000,000	50,000,000	28,846,119	(21,153,881)	-42.3%
Outstanding Encumbrances	5,893,308	3,674,495	4,000,000	4,000,000	4,000,000	-	0.0%
Unencumbered Cash Balance December 31	13,709,420	15,273,427	46,000,000	46,000,000	24,846,119	(21,153,881)	-46.0%
Unencumbered Cash Balance as % of Total Expenditures/Uses	17.8%	8.7%	23.7%	26.1%	25.1%		

Budgetary Highlights

Revenues in the 2017 Proposed Budget for the Electric Utility Funds are estimated to decrease almost 65% overall due to the 48.6% sale of the Greenup Hydroelectric Power Plant to American Municipal Power, (AMP). The gross sales proceeds of \$139.00 million were budgeted and received in 2016 and will obviously not be accounted for in the 2017 Proposed Budget. Other revenue sources such as the kilowatt hour tax and the IRS Build America Bonds (BABs) interest subsidy payments are projected to remain at relatively consistent levels in 2017. Sales to customers are projected to increase approximately 10% due to normalizing sales and an increase in the Power Cost Adjustment (PCA) to reflect the increase in power supply costs to the City. An accounting change for off system sale revenue in the monthly power supply bill from American Municipal Power is causing charges for services to decrease approximately 5.0% overall for the 2017 Proposed Budget.

Expenditures for the 2017 Proposed Budget are also expected to decrease significantly from 2016 Adopted Budget levels. The majority of this change also is due to the 48.6% sale of Greenup transaction in 2016 to American Municipal Power. The 2015 short term note using the State of Ohio's credit enhancement program (OMAP) was retired with the sales proceeds, which was approximately \$104.00 million in 2016. The other non debt related expenditures in the Electric Utility funds are expected to increase approximately 10% to assist in implementing the City's new capital improvement plan. This plan requires additional budgeted staff and capital investment into the Electric utility to ensure long term reliability and quality service to our customers.

AMP will also reimburse the City approximately \$4.70 million for operating and maintenance expenses related to the Greenup and Meldahl Hydroelectric projects. The City will then pay for their 51.4% ownership share of these costs in the monthly power supply bill to American Municipal Power.

Capital Improvement projects in the 2017 Proposed Budget include:

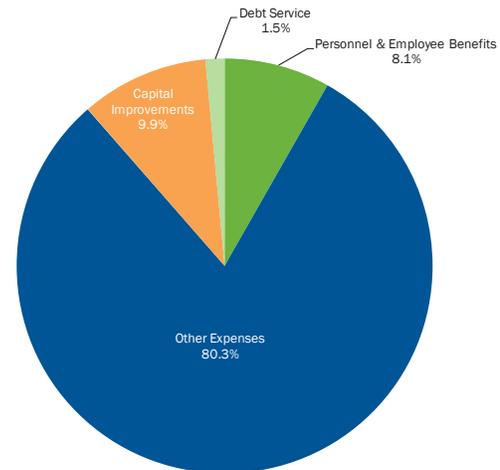
- Hydro canal control dam repairs and Small Hydro improvements
- SCADA – Improvements to the Supervisory Control and Data Acquisition (SCADA) systems
- Pole replacements
- Greenup Plant improvements
- Conversion of LED lighting on street signs and street lights
- Various Greenup Plant improvements which includes: downstream gate upgrades, gallery ventilation system upgrades, intake structure and screen design improvements, security system upgrades, and vehicle replacements, among others
- Foundation Field lighting
- South Hamilton Crossing utility infrastructure
- Main Street lighting improvements
- South Dayton Street streetscape electric utility improvements
- Replacement and burying underground electric lines
- Meter replacements
- Transmission and Distribution upgrades
- Tree trimming

Funds Breakdown	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 Adopted	
Utility Fund	55,785,475	151,313,354	181,103,060	165,389,989	79,677,350	(101,425,710)	-56.0%
Construction Fund	353,906	2,197,420	-	418,339	-	-	N/A
Meldahl Hydro Fund	1,217,565	1,921,369	2,020,186	2,020,186	1,578,343	(441,843)	-21.9%
Capital Improvement Fund	4,444,403	4,587,058	8,777,107	6,081,661	9,433,372	656,265	7.5%
Rate Stabilization Fund	-	-	-	-	-	-	N/A
System Reserve Fund	-	-	-	663	5,800,000	5,800,000	N/A
Bond Service Fund	15,064,086	14,992,160	2,471,000	2,470,584	2,482,759	11,759	0.5%
Total Expenditures	76,865,435	175,011,360	194,371,353	176,381,421	98,971,824	(95,399,529)	-49.1%

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.

2017 Proposed Expenditures



Funds Summary	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	706,758	-	-	-	-	-	N/A
Charges for Services	29,106,444	23,119,434	25,706,500	20,000,000	27,850,500	2,144,000	8.3%
Miscellaneous Revenue	94,946	46,778	69,300	75,000	53,500	(15,800)	-22.8%
Other Financing Sources	-	-	-	-	1,534,000	1,534,000	N/A
Transfers In	-	4,978	-	-	-	-	N/A
Total Revenue/Resources	29,908,147	23,171,190	25,775,800	20,075,000	29,438,000	3,662,200	14.2%
Expenditures/Uses							
Personnel & Employee Benefits	1,830,098	1,762,345	2,069,960	2,020,000	2,424,150	354,190	17.1%
Other Expenses	25,517,222	18,705,131	21,284,250	16,250,000	23,616,200	2,331,950	11.0%
Capital Improvements	3,366,068	1,044,190	2,639,000	1,250,000	2,923,416	284,416	10.8%
Debt Service	1,669,738	1,670,375	434,000	432,925	436,050	2,050	0.5%
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	32,383,126	23,182,041	26,427,210	19,952,925	29,399,816	2,972,606	11.2%
Net Revenue/(Expenditures)	(2,474,979)	(10,851)	(651,410)	122,075	38,184	689,594	-105.9%
Change in Non-Cash Items	(1,726,105)	908,450	207,920	(565,565)	-	(207,920)	-100.0%
Net Increase/(Decrease) in Fund Balance	(4,201,084)	897,599	(443,490)	(443,490)	38,184	481,674	-108.6%
Beginning Cash Balance January 1	9,296,975	5,095,891	5,993,490	5,993,490	5,550,000	(443,490)	-7.4%
Ending Cash Balance December 31	5,095,891	5,993,490	5,550,000	5,550,000	5,588,184	38,184	0.7%
Outstanding Encumbrances	674,315	645,636	600,000	600,000	600,000	-	0.0%
Unencumbered Cash Balance December 31	4,421,576	5,347,854	4,950,000	4,950,000	4,988,184	38,184	0.8%
Unencumbered Cash Balance as % of Total Expenditures/Uses	13.7%	23.1%	18.7%	24.8%	17.0%		

Budgetary Highlights

Revenues are projected to increase 14.2% overall for the 2017 Proposed Budget above 2016 Adopted Budget amounts. One of the main drivers in the expected increase in revenue is for debt proceeds associated with the City's capital improvement plan for the Gas Utility. \$1.53 million is anticipated to be borrowed in the form of loan proceeds in 2017 to finance planned gas main replacements. The City will pursue low interest loan funding with little to no issuance costs to prudently finance these improvements and maintain a consistent and appropriate fund balance in the Gas Utility Funds.

Expenditures are expected to increase approximately 11% in the 2017 Proposed Budget compared to the 2016 Adopted Budget for the Gas Utility Funds. The main reason for the expected increase is an 11% or \$2.33 million increase in other expenditures due to the price of natural gas the City is expecting to pay compared to 2016. Also, as a result of the City's capital improvement plan, more funds are expected to be put back in the City's Gas System in the form of capital improvements which includes replacing 1.0 mile of natural gas main. Additional budgeted staff in 2017 is planned to help support this additional investment in the Gas Utility.

Capital improvement projects in the 2017 Proposed Budget include:

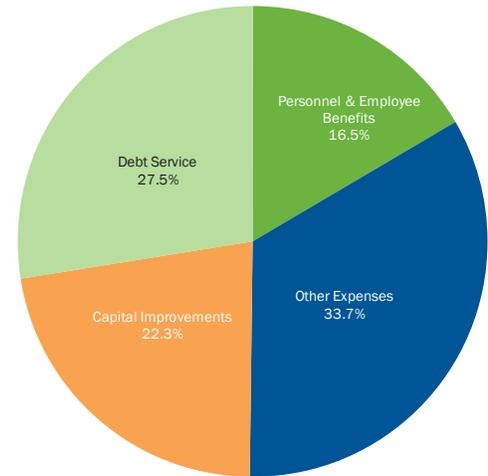
- Funds set aside for Compressed Natural Gas (CNG) conversion of the city fleet
- Gas main replacements
- Meter and valve replacements
- Supervisory Control and Data Acquisition system improvements
- Transmission system testing
- South Hamilton Crossing utility infrastructure
- South Dayton Street streetscape gas utility improvements

Funds Breakdown	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 Adopted	
Utility Fund	27,347,321	20,467,476	23,195,460	18,270,000	25,881,600	2,686,140	11.6%
Construction Fund	-	-	-	-	1,534,000	1,534,000	N/A
Capital Improvement Fund	3,366,068	1,044,190	2,797,750	1,250,000	1,548,166	(1,249,584)	-44.7%
Rate Stabilization Fund	-	-	-	-	-	-	N/A
System Reserve Fund	-	-	-	-	-	-	N/A
Bond Service Fund	1,669,738	1,670,375	434,000	432,925	436,050	2,050	0.5%
Total Expenditures	32,383,126	23,182,041	26,427,210	19,952,925	29,399,816	2,972,606	11.2%

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.

2017 Proposed Expenditures



Funds Summary	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	238,000	240,014	240,000	2,000	0.8%
Charges for Services	12,192,146	12,098,470	13,712,000	12,100,000	12,727,000	(985,000)	-7.2%
Miscellaneous Revenue	318,228	201,093	478,350	144,000	186,150	(292,200)	-61.1%
Other Financing Sources	-	-	-	13,694,039	1,436,000	1,436,000	N/A
Transfers In	-	7,738	-	-	-	-	N/A
Total Revenue/Resources	12,510,374	12,307,301	14,428,350	26,178,052	14,589,150	160,800	1.1%
Expenditures/Uses							
Personnel & Employee Benefits	2,443,469	2,246,740	2,339,540	2,150,000	2,499,131	159,591	6.8%
Other Expenses	4,640,103	4,339,038	4,998,550	4,600,000	5,088,057	89,507	1.8%
Capital Improvements	6,240,284	9,711,981	2,974,500	10,000,000	3,365,500	391,000	13.1%
Debt Service	4,642,645	4,649,944	4,876,600	15,920,927	4,162,700	(713,900)	-14.6%
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	17,966,500	20,947,703	15,189,190	32,670,927	15,115,388	(73,802)	-0.5%
Net Revenue/(Expenditures)	(5,456,126)	(8,640,402)	(760,840)	(6,492,875)	(526,238)	234,602	-30.8%
Change in Non-Cash Items	(67,813)	(97,815)	(4,735,292)	996,742	-	4,735,292	-100.0%
Net Increase/(Decrease) in Fund Balance	(5,523,939)	(8,738,216)	(5,496,132)	(5,496,132)	(526,238)	4,969,894	-90.4%
Beginning Cash Balance January 1	36,258,288	30,734,349	21,996,132	21,996,132	16,500,000	(5,496,132)	-25.0%
Ending Cash Balance December 31	30,734,349	21,996,132	16,500,000	16,500,000	15,973,762	(526,238)	-3.2%
Outstanding Encumbrances	14,234,071	11,976,420	2,250,000	2,225,000	2,225,000	(25,000)	-1.1%
Unencumbered Cash Balance December 31	16,500,278	10,019,712	14,250,000	14,275,000	13,748,762	(501,238)	-3.5%
Unencumbered Cash Balance as % of Total Expenditures/Uses	91.8%	47.8%	93.8%	43.7%	91.0%		

Budgetary Highlights

Revenues are projected to be increase slightly in the Wastewater Utility Funds in the 2017 Proposed Budget. The biggest change from the 2016 Adopted Budget to the 2017 Proposed Budget is loan proceeds of \$1.47 million to finance wastewater main lining and replacements. 2017 will also see step 2 out of 5 from the new wastewater rate plan mid-year which will cost customers approximately \$1.00 per month.

Expenditures in the 2017 Proposed Budget for the Wastewater Utility Funds are anticipated to decrease slightly due primarily to the refinancing of the 2005 Wastewater System Revenue Bonds in 2016. This refunding extended the term of the debt slightly by 3 years and by obtaining a lower interest rate will free up approximately \$ 715,000 in 2017 to go towards the increased capital improvements in the Wastewater Utility as part of the City's capital improvement plan. The City plans to line/replace approximately 3.0 miles of wastewater mains in 2017 using the anticipated funds from the low to no interest loan proceeds.

Capital improvement projects in the 2017 Proposed Budget include:

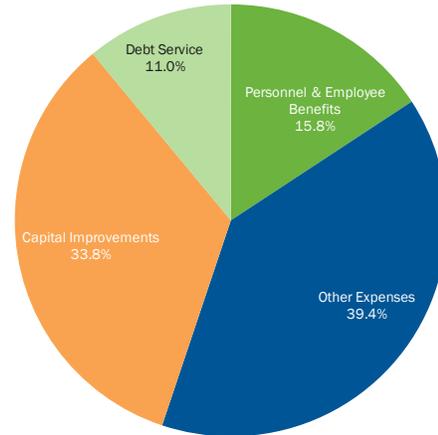
- Wastewater main lining and replacements
- Manhole replacements
- Removal of clean water connections
- South Dayton Street streetscape wastewater utility improvements
- Sewer lateral repairs and renewals
- Various tool and equipment replacement
- Sewage pump replacement
- South Hamilton Crossing utility infrastructure
- Vehicle replacements

Funds Breakdown	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 Adopted	
Utility Fund	7,113,105	6,630,077	7,147,620	17,868,472	7,531,000	383,380	5.4%
Construction Fund	5,857,960	9,509,856	111,320	7,337,213	1,551,138	1,439,818	1293.4%
Capital Improvement Fund	382,324	202,125	3,083,250	2,662,787	2,038,250	(1,045,000)	-33.9%
Rate Stabilization Fund	-	-	-	-	-	-	N/A
System Reserve Fund	-	-	-	-	-	-	N/A
Bond Service Fund	4,613,112	4,605,644	4,847,000	4,802,455	3,995,000	(852,000)	-17.6%
Total Expenditures	17,966,500	20,947,703	15,189,190	32,670,927	15,115,388	(73,802)	-0.5%

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.

2017 Proposed Expenditures



Funds Summary	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	6,758	-	190,000	192,514	192,000	2,000	1.1%
Charges for Services	14,774,404	13,282,117	13,032,000	13,000,000	13,450,500	418,500	3.2%
Miscellaneous Revenue	219,344	177,364	385,525	215,000	233,100	(152,425)	-39.5%
Other Financing Sources	6,690,000	12,573,961	-	200,000	4,000,000	4,000,000	N/A
Transfers In	-	12,146	-	-	-	-	N/A
Total Revenue/Resources	21,690,505	26,045,588	13,607,525	13,607,514	17,875,600	4,268,075	31.4%
Expenditures/Uses							
Personnel & Employee Benefits	3,105,765	2,718,859	2,830,950	2,700,000	2,951,000	120,050	4.2%
Other Expenses	6,753,848	6,579,862	7,280,550	7,000,000	7,379,750	99,200	1.4%
Capital Improvements	2,223,682	1,004,898	4,462,000	2,000,000	6,335,000	1,873,000	42.0%
Debt Service	8,922,298	14,347,632	2,065,000	2,064,721	2,065,000	-	0.0%
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	21,005,593	24,651,251	16,638,500	13,764,721	18,730,750	2,092,250	12.6%
Net Revenue/(Expenditures)	684,912	1,394,337	(3,030,975)	(157,207)	(855,150)	2,175,825	-71.8%
Change in Non-Cash Items	(736,208)	73,380	2,492,532	(381,237)	-	(2,492,532)	-100.0%
Net Increase/(Decrease) in Fund Balance	(51,295)	1,467,718	(538,443)	(538,443)	(855,150)	(316,707)	58.8%
Beginning Cash Balance January 1	10,122,021	10,070,726	11,538,443	11,538,443	11,000,000	(538,443)	-4.7%
Ending Cash Balance December 31	10,070,726	11,538,443	11,000,000	11,000,000	10,144,850	(855,150)	-7.8%
Outstanding Encumbrances	1,073,733	1,242,059	2,000,000	2,000,000	2,000,000	-	0.0%
Unencumbered Cash Balance December 31	8,996,993	10,296,384	9,000,000	9,000,000	8,144,850	(855,150)	-9.5%
Unencumbered Cash Balance as % of Total Expenditures/Uses	42.8%	41.8%	54.1%	65.4%	43.5%		

Budgetary Highlights

Revenues in the Water Utility Funds are projected to increase about 31% in the 2017 Proposed Budget over the 2016 Adopted Budget amount. There are loan financings anticipated in the Water Utility Funds for the 2017 Proposed 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.

Expenditures in the Water Utility Funds presented in the 2017 Proposed Budget are expected to increase 12.6% compared to the 2016 Adopted Budget. The main driver in the increase would be an increase in capital investment planned in the Water Utility as part of the City's capital improvement plan. The Water Utility is pursuing approximately \$4.00 million in low to no interest loans to finance approximately 3.0 miles of water main replacements to keep up with the aging of the system. These loans from the EPA and Ohio Public Works Commission offer favorable financing terms to the City such as low to no interest and low to no issuance costs. There is also approximately a 4.2% increase in budgeted personnel and benefit costs to help support the new capital improvement plan.

Capital improvement projects in the 2017 Proposed Budget include:

- Vehicle replacements
- Water main replacements
- Annual replacement of meters, valves, and fire hydrants
- Improvements at the South Water Treatment Plant
- South Hamilton Crossing utility infrastructure
- South Dayton Street streetscape water utility improvements

Funds Breakdown	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 Adopted	
Utility Fund	16,658,883	21,520,993	9,952,750	9,700,000	10,172,000	219,250	2.2%
Construction Fund	952,057	68,707	-	359,070	4,000,000	4,000,000	N/A
Capital Improvement Fund	1,271,625	936,192	4,620,750	1,640,930	2,493,750	(2,127,000)	-46.0%
Rate Stabilization Fund	-	-	-	-	-	-	N/A
System Reserve Fund	-	-	-	-	-	-	N/A
Bond Service Fund	2,123,029	2,125,360	2,065,000	2,064,721	2,065,000	-	0.0%
Total Expenditures	21,005,593	24,651,251	16,638,500	13,764,721	18,730,750	2,092,250	12.6%

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 has long supported arts projects throughout our 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. The first two murals were completed in summer 2016 on High and Main Streets. Over the summer of 2016, the City also partnered with InsideOut Studios to repaint five fire hydrants in the downtown area. ArtSpace Lofts were opened in 2015 and now provide housing for artists in the heart of Hamilton's downtown.

"This new development will give us the opportunity to meet with other arts practitioners, administrators, and community development professionals from around the U.S.," said Ian Mackenzie-Thurley, Executive Director of the Fitton Center. "It will also put Hamilton on the radar of national organizations, including the National Endowment for the Arts."



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



StreetSpark mural "Alexander" by artist Nicole Trimble with supporting artists Christa Cape and Lindsay Shroyer. Located at the corner of Main and D Street in Armstead Park.

2017 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



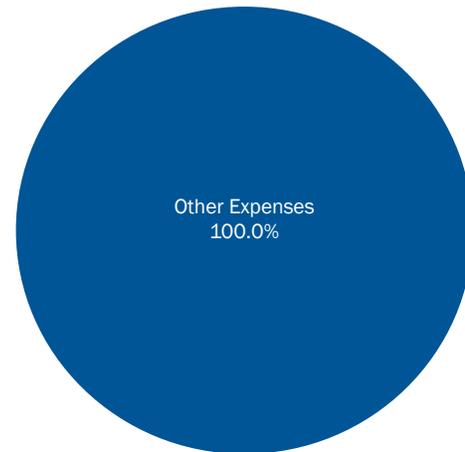
Central Benefits

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.

Budgetary Highlights

In 2016, \$551,848 was advanced to the Special Assessments Fund and will be financed as an internal note in compliance with the City's investment policy in 2017. The cash is budgeted as revenue to be returned in 2017. This will bring the fund's cash reserves back to \$1.6 million and under Governmental Accounting Standards this fund is considered as part of the General Fund; however the City utilizes this fund for Workers Compensation reserves.

2017 Proposed Expenditures



Fund 640	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 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	425,595	9,209	-	12,000	-	-	N/A
Transfers In	-	-	-	-	551,848	551,848	N/A
Total Revenue/Resources	\$425,595	\$9,209	-	\$12,000	\$551,848	\$551,848	N/A
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	-	-	-	-	551,848	551,848	N/A
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	600,000	-	551,848	-	-	N/A
Total Expenditures/Uses	-	\$600,000	-	\$551,848	\$551,848	\$551,848	N/A
Net Revenue/(Expenditures)	425,595	(590,791)	-	(539,848)	-	-	N/A
Change in Non-Cash Items	-	-	-	-	-	-	N/A
Net Increase/(Decrease) in Fund Balance	\$425,595	(\$590,791)	-	(\$539,848)	-	-	N/A
Beginning Cash Balance January 1	1,776,997	2,202,592	1,611,801	1,611,801	1,071,953	(539,848)	-33.5%
Ending Cash Balance December 31	2,202,592	1,611,801	1,611,801	1,071,953	1,071,953	(539,848)	-33.5%
Outstanding Encumbrances	-	-	-	-	-	-	N/A
Unencumbered Cash Balance December 31	\$2,202,592	\$1,611,801	\$1,611,801	\$1,071,953	\$1,071,953	(\$539,848)	-33.5%
Unencumbered Cash Balance as % of Total Expenditures/Uses	N/A	268.6%	N/A	194.2%	194.2%		

Central Services

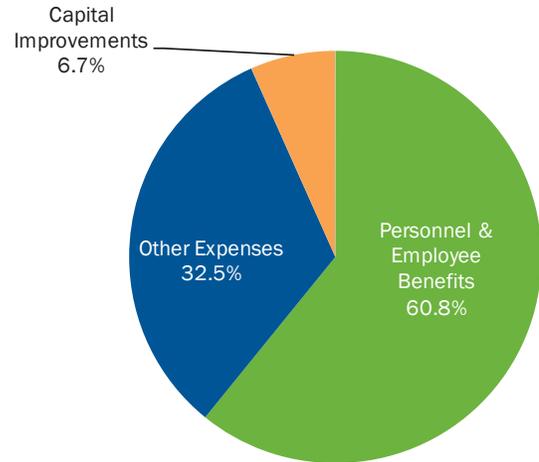
The Central Services Fund is used to account for revenues and expenditures associated with interdepartmental costs of certain goods and services. The operations of the Economic Development, Strategy and Information, Resident Services, the City's Storeroom, and various shared functions between the City's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

This team has proven to get the job done in an efficient and effective manner and aligns with City Council's strategic outcome for cleanliness

Budgetary Highlights

The 2017 Proposed Budget remains relatively flat for charges for services compared to the 2016 Adopted Budget. The Resident Services budget has increased by approximately 24% in 2017, mainly due to the increased personnel costs. This department will be utilizing the Quick Strike Team formed in 2015, for more citywide cleanup.

2017 Proposed Expenditures



Fund 620	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 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	5,806,776	6,221,135	7,953,208	7,260,000	8,260,360	307,152	3.9%
Miscellaneous Revenue	-	-	-	-	-	-	N/A
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	-	N/A
Total Revenue/Resources	\$5,806,776	\$6,221,135	\$7,953,208	\$7,271,600	\$8,260,360	\$307,152	3.9%
Expenditures/Uses							
Personnel & Employee Benefits	3,659,779	3,989,400	4,716,708	4,600,000	5,095,877	379,169	8.0%
Other Expenses	2,099,690	2,200,643	2,659,526	2,200,000	2,720,653	61,127	2.3%
Capital Improvements	41,792	31,443	567,000	361,000	559,000	(8,000)	-1.4%
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$5,801,261	\$6,221,487	\$7,943,234	\$7,161,000	\$8,375,530	\$432,296	5.4%
Net Revenue/(Expenditures)	5,515	(352)	9,974	110,600	(115,170)	(125,144)	-1254.7%
Change in Non-Cash Items	-	-	-	-	-	-	N/A
Net Increase/(Decrease) in Fund Balance	\$5,515	(\$352)	\$9,974	\$110,600	(\$115,170)	(\$125,144)	1254.7%
Beginning Cash Balance January 1	2,711	8,227	7,875	7,875	118,475	110,600	1404.5%
Ending Cash Balance December 31	8,227	7,875	17,849	118,475	3,305	(14,544)	-81.5%
Outstanding Encumbrances	448,038	704,535	390,000	390,000	390,000	0	0.0%
Unencumbered Cash Balance December 31	(\$439,811)	(\$696,660)	(\$372,151)	(\$271,525)	(\$386,695)	(\$14,544)	3.9%
Unencumbered Cash Balance as % of Total Expenditures/Uses	-7.6%	-11.2%	-4.7%	-3.8%	-4.6%		

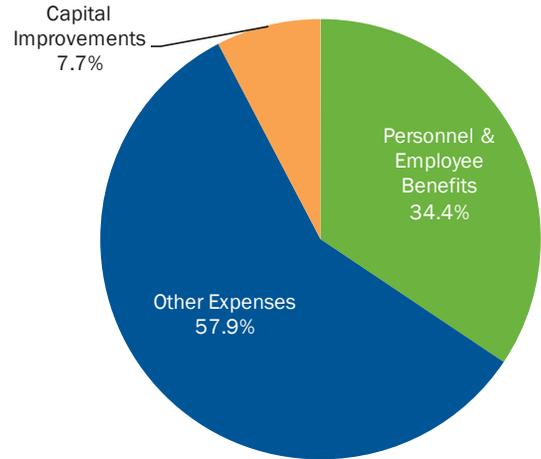
Fleet Maintenance

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 2017 Proposed Fleet Maintenance Budget is aligned with the 2016 projected costs. Fleet Maintenance has also budgeted the funding of new storage facilities at an estimated cost of \$200,000.

2017 Proposed Expenditures



Fund 610	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 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	2,413,522	2,391,107	2,563,151	2,300,000	2,449,094	(114,057)	-4.4%
Miscellaneous Revenue	50	20,300	15,000	-	15,000	0	0.0%
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	-	N/A
Total Revenue/Resources	\$2,413,572	\$2,411,408	\$2,578,151	\$2,300,000	\$2,464,094	(\$114,057)	-4.4%
Expenditures/Uses							
Personnel & Employee Benefits	828,467	798,885	907,380	800,000	895,974	(11,406)	-1.3%
Other Expenses	1,544,200	1,499,165	1,620,487	1,650,000	1,508,237	(112,250)	-6.9%
Capital Improvements	-	26,420	200,000	6,485	200,000	-	0.0%
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$2,372,667	\$2,324,470	\$2,727,867	\$2,456,485	\$2,604,211	(\$123,656)	-4.5%
Net Revenue/(Expenditures)	40,905	86,938	(149,716)	(156,485)	(140,117)	9,599	-6.4%
Change in Non-Cash Items	-	-	-	-	-	-	N/A
Net Increase/(Decrease) in Fund Balance	\$40,905	\$86,938	(\$149,716)	(\$156,485)	(\$140,117)	\$9,599	-6.4%
Beginning Cash Balance January 1	246,710	287,615	374,553	374,553	218,068	(156,485)	-41.8%
Ending Cash Balance December 31	287,615	374,553	224,837	218,068	77,951	(146,886)	-65.3%
Outstanding Encumbrances	65,492	181,384	175,000	175,000	50,000	(125,000)	-71.4%
Unencumbered Cash Balance December 31	\$222,123	\$193,169	\$49,837	\$43,068	\$27,951	(\$21,886)	-43.9%
Unencumbered Cash Balance as % of Total Expenditures/Uses	9.4%	8.3%	1.8%	1.8%	1.1%		

2017 Budget

Financial Summaries

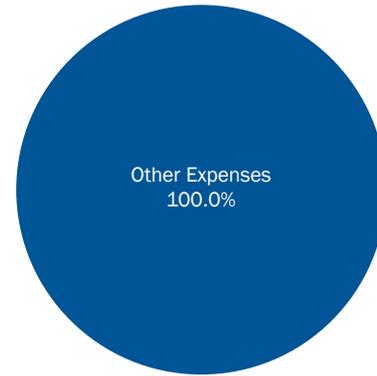
Trust & Agency Funds



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.

2017 Proposed Expenditures



Budgetary Highlights

The 2017 Proposed Budget was increased to match immaterial projected investment results.

Fund 730	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 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	248	250	526	500	250	100.0%
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	-	N/A
Total Revenue/Resources	\$248	\$248	\$250	\$526	\$500	\$250	100.0%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	248	248	250	526	500	250	100.0%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$248	\$248	\$250	\$526	\$500	\$250	100.0%
Net Revenue/(Expenditures)	-	-	-	-	-	-	N/A
Change in Non-Cash Items	-	-	-	-	-	-	N/A
Net Increase/(Decrease) in Fund Balance	-	-	-	-	-	-	N/A
Beginning Cash Balance January 1	75,000	75,000	75,000	75,000	75,000	0	0.0%
Ending Cash Balance December 31	75,000	75,000	75,000	75,000	75,000	0	0.0%
Outstanding Encumbrances	-	-	-	-	-	-	N/A
Unencumbered Cash Balance December 31	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	-	0.0%
Unencumbered Cash Balance as % of Total Expenditures/Uses	30303.0%	30303.0%	30000.0%	14261.5%	15000.0%		

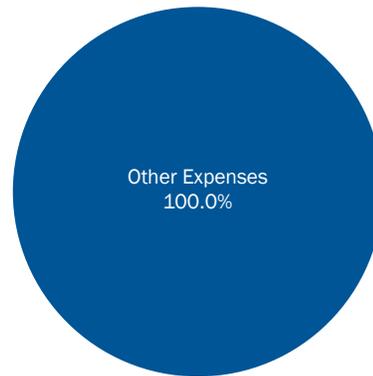
Unclaimed Monies

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

This fund will remain relatively dormant in 2017 until a decision is made on whether to transfer the money to the State of Ohio or manage it internally.

2017 Proposed Expenditures



Fund 715	2014 Actual	2015 Actual	2016 Adopted	2016 Projected	2017 Proposed	Change from 2016 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	-	150,000	0	0.0%
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	-	N/A
Total Revenue/Resources	-	-	\$150,000	0	\$150,000	-	0.0%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	7,140	-	25,000	500	25,000	0	0.0%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$7,140	-	\$25,000	\$500	\$25,000	0	0.0%
Net Revenue/(Expenditures)	(7,140)	-	125,000	(500)	125,000	0	0.0%
Change in Non-Cash Items	-	-	-	-	-	-	N/A
Net Increase/(Decrease) in Fund Balance	(\$7,140)	-	\$125,000	(\$500)	\$125,000	-	0.0%
Beginning Cash Balance January 1	107,751	100,610	100,610	100,610	100,110	(500)	
Ending Cash Balance December 31	100,610	100,610	225,610	100,110	225,110	(500)	
Outstanding Encumbrances	-	-	-	-	-	-	N/A
Unencumbered Cash Balance December 31	\$100,610	\$100,610	\$225,610	\$100,110	\$225,110	(\$500.0)	-0.2%
Unencumbered Cash Balance as % of Total Expenditures/Uses	1409.1%	N/A	902.4%	2002.1%	900.4%		

Hamilton Highlight | Economic Development

The City has received multiple awards for excellence in economic development from the International Economic Development Council (IEDC) over the last 3 years.



- 2013 Gold in Public Private Partnership Category
- 2013 Silver in Special Purpose Brochure Category
- 2014 Gold in Annual Report Category
- 2014 Bronze in Sustainability Category
- 2015 Gold in General Purpose Print Brochure
- 2015 Silver in Public-Private Partnership
- 2015 Silver in Special Events
- 2016 Bronze in Real Estate Redevelopment and Reuse

2017 Budget
Appendices

City of Hamilton
BUTLER COUNTY OHIO



Glossary: A - Bo

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. Refers to 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 or dates 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

Glossary: Bu - Co

Budget. A plan of financial operation comprised of an estimate of proposed expenditures for a given period and the proposed means of financing them. Each City of Hamilton budget is an annual budget. The expenditures in the budget agree with the appropriations approved by the City Council

Budget Calendar. The schedule of key dates, which the City follows in preparation and adoption of its budget

Budgeting for Outcomes. Type of priority-based budgeting that connects government spending to results within the community

CAFR. Comprehensive Annual Financial Report; The official annual report of the City of Hamilton. The Comprehensive Annual Financial Report 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

CD. Community Development

CDBG. Community Development Block Grant; 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, 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, and other matters)

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

Glossary: Co - Fi

Compressed Natural Gas (CNG). CNG is a readily available alternative to gasoline that's 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's drawn from domestically drilled natural gas wells or in conjunction with crude oil production

Constant or Real Dollars. The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point in time in the past

Contingency. A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted

Contractual Services. An expenditure category that includes all services provided by outside and internal consultants and vendors. Examples include computer maintenance contracts, legal services, memberships in professional organizations, and telephone bills

CPI. Consumer Price Index; A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation)

Cost of Service. A rate-making concept used for the design and development of rate schedules to ensure that the filed rate schedules recover only the cost of providing the electric service at issue. This concept attempts to correlate the utility's costs and revenue with the service provided to each of the various customer classes

Debt Service. Debt service expenditures which include principal, interest, and collection fees

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

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

Glossary: Fi - Li

Fiscal Policy. A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding

Fiscal Year. A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The City's fiscal year runs from January 1 through December 31

Fixed Assets. Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment. Also known as Capital Expenditures

Forecasting. A process of analyzing data to determine future trends

FTE. Full Time Equivalent; Ratio of total number of paid hours (part time or grant employees) to the number of working hours (2,080 hours for a full time employee) per year

Function. Related activities intended for the same purpose. Example: the Police and Fire Divisions perform activities associated with the function of public safety

Fund. A fiscal and accounting entity with a self-balancing set of accounts that records all financial transactions for specific activities

Fund Balance. The difference between assets and liabilities reported in a fund. Also known as a Carry Over Balance or Retained Earnings

GAAP. Generally Accepted Accounting Principles; Rules and procedures that serve as the norm for the fair presentation of financial statements

General Fund. Fund used to account for all financial resources except those required to be accounted for in another fund. The General Fund balance is available to the City for any purpose provided it is expended or transferred according to the general laws of Ohio and the Charter of the City

GFOA. Government Finance Officers Association; An organization that supports the advancement of governmental accounting, auditing, and financial reporting

GIS. Geographic Information System; Computer system that illustrates geographic details of land and/or property

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

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

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

Glossary: Lo - P

Load Factor. The ratio of the average load to peak load during a specified time interval

Long-Term Debt. Debt with a maturity of more than one year after the date of issuance

Maturities. The dates on which the principal or stated values of investments or debt obligation mature and may be reclaimed

Mill. The value of 1/1000 of one dollar used in computing taxes (usually property taxes) by multiplying the rate times the taxable value divided by 1,000. Example: 5.9 Mills with taxable property value of \$100,000 is calculated:

$$\$100,000/1,000 \times 5.9 = \$590$$

Millage. A tax rate on property, expressed in mills per dollar of value of the property

Mission. A description of the scope and purpose of a specific entity

Modified Accrual Accounting. A basis of accounting in which expenditures are accrued but revenues are accounted for when they become measurable and available

Net Budget. The legally adopted budget less all interfund transfers and interdepartmental charges

Nominal Dollars. The presentation of dollar amounts not adjusted for inflation. Adjusting for inflation would be done to reflect the real purchasing power of money today

Note. A written promise to pay a certain amount of money on a specific date with interest; a short-term debt. Most notes are one year or less

Obligations. Amounts which are owed including liabilities and encumbrances

ODOT. Ohio Department of Transportation

OKI. Ohio, Kentucky, and Indiana tri-State area

Operating Expenses. Day-to-day expenses necessary for the maintenance of the enterprise. Operating expenses include payroll, employee benefits, depreciation, repairs, etc.

Operating Revenue. Revenue or funds received as income to pay for ongoing day-to-day operations

OPWC. Ohio Public Works Commission; was created to assist in financing local public infrastructure improvements under the State Capital Improvements Program and the Local Transportation Improvements Program

Output Indicator. A unit of work accomplished, without reference to the resources required to do the work. Output indicators do not reflect the effectiveness or efficiency of the work performed. (e.g., number of permits issued, number of refuse collections made, or number of burglary arrests made)

Peak Demand. The maximum (electric) load during a specified period of time

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

Glossary: R - Tr

Real Property. Property which is land, buildings, or other capital improvement which become an integral and connected part to the real property (an example is playground equipment).

Reserve. An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose

Resolution. A special or temporary order of a legislative body; An order of a legislative body requiring less legal formality than an ordinance or statute

Resources. Total amounts available for appropriation including estimated revenues, fund transfers and beginning balances

Retained Earnings. The historically accumulated earnings of an enterprise fund less any amounts transferred to other funds not deemed for operational purposes

Revaluation. The process used by the assessor to place a new value on real property and improvements for determining the parcel's assessed value for property tax purposes. A revaluation is performed on all taxable properties in the same year

Revenue. Sources of income financing the operations of government

RFP. Request for proposal

ROI. Return on investment

RP3. Reliable Public Power Provider

Service Level. Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload

SHX. Refers to South Hamilton Crossing grade separation project

Special Assessment. A levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties

Special Assessment Fund. A fund created to account for the use of special assessment receipts

Special Revenue Fund. A fund created to account for financial resources which are designated for a specific operational purpose by local or state regulations

State Bond Issue No. II. A bond issue of the State of Ohio, the proceeds of which are distributed to local governments in Ohio for approved capital improvement (e.g., roads, bridges, utilities) projects

Strategic Plan. The document prepared by the City which defines the major issues and establishes a process to continually review and improve the City organization's vision of the community. The Strategic Plan provides the framework within which the overall direction of the City will be guided and against which policy decisions and issues will be measured

Structurally Balanced Budget. A budget in which all funds' expenditures are equal to or less than the amount of revenue projected for each budget year

Subsidy. Monetary assistance granted by a government to a person or group in support of a project or enterprise being in the public interest

Substation. Facility equipment that switches, changes, or regulates electric voltage

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 - Z

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

2017 Budget Classification Summary

The following Classification Summary outlines the revenues and expenditures of the 2016 Budget approved by the Hamilton City Council on December 09, 2015 through appropriations ordinance OR2015-12-103.

The Classification Summary provides extremely detailed information regarding 2017 appropriations while the consolidated Fund Matrix found earlier in the budget book (page 39) illustrates major revenue and expenditure categories in an aggregated and easy to read format. Additionally, the All Funds Budget Summary found on page 33 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



Annual Budget by Account Classification Report

Summary

	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget 2017 City Manager	
Fund: 100 General					
Revenue					
RE01-Taxes - Taxes	\$22,686,915.87	\$23,008,313.49	\$24,438,267.18	\$24,419,875.00	\$26,160,000.00
RE02-Lic/Permit - Licenses & Permits	\$1,222,232.29	\$1,333,219.20	\$1,305,038.88	\$1,183,650.00	\$1,330,265.00
RE03-Intergovt - Intergovernmental Revenue	\$2,336,019.14	\$1,852,607.19	\$1,615,692.78	\$1,678,965.00	\$1,578,300.00
RE04-Chg Serv - Charges For Services	\$12,408,039.69	\$12,650,527.10	\$14,356,667.87	\$14,488,180.00	\$15,290,540.00
RE05-Recreation - Recreation Fees	\$114,938.00	\$188,976.06	\$78,394.34	\$90,000.00	\$90,000.00
RE07-Fine/Forft - Fines And Forfeits	\$704,275.73	\$729,686.20	\$794,557.05	\$746,420.00	\$795,750.00
RE09-Misc - Miscellaneous Revenue	\$258,181.54	\$190,643.61	\$219,773.49	\$262,480.00	\$335,073.00
RE10-Financing - Other Financing Sources	\$143,540.28	\$144,908.19	\$20,000.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$2,551,426.69	\$915,025.41	\$1,314,449.41	\$0.00	\$0.00
Revenue Totals	\$42,425,569.23	\$41,013,906.45	\$44,142,841.00	\$42,869,570.00	\$45,579,928.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$31,542,560.66	\$30,746,858.11	\$30,998,189.31	\$30,793,496.00	\$33,203,718.00
EX2-Other Exp - Other Expenditures	\$10,275,427.53	\$10,983,883.86	\$14,642,118.28	\$12,076,074.00	\$12,376,210.00
EX3-Cap Imp - Capital Improvements	\$131.70	\$15,846.60	\$0.00	\$0.00	\$0.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$42,425,569.23	\$41,013,906.45	\$44,142,841.00	\$42,869,570.00	\$45,579,928.00
Expenditure Totals	\$41,818,119.89	\$41,746,588.57	\$45,640,307.59	\$42,869,570.00	\$45,579,928.00
Fund Total: General	\$607,449.34	(\$732,682.12)	(\$1,497,466.59)	\$0.00	\$0.00
Fund: 200 One Renaissance Center Fd					
Revenue					
RE04-Chg Serv - Charges For Services	\$2,160,749.36	\$2,111,893.77	\$2,120,265.12	\$2,125,150.00	\$2,137,685.00
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	\$2,160,749.36	\$2,111,893.77	\$2,120,265.12	\$2,125,150.00	\$2,137,685.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$1,966,067.31	\$2,163,504.23	\$1,831,425.65	\$2,288,600.00	\$2,311,100.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$4,577.74	\$7,849.98	\$0.00	\$200,000.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$2,160,749.36	\$2,111,893.77	\$2,120,265.12	\$2,125,150.00	\$2,137,685.00
Expenditure Totals	\$1,966,067.31	\$2,168,081.97	\$1,839,275.63	\$2,288,600.00	\$2,511,100.00
Fund Total: One Renaissance Center Fd	\$194,682.05	(\$56,188.20)	\$280,989.49	(\$163,450.00)	(\$373,415.00)
Fund: 207 Hamilton Court Sec.Proj.					
Revenue					
RE07-Fine/Forft - Fines And Forfeits	\$41,656.77	\$50,761.62	\$55,185.65	\$54,500.00	\$54,500.00
Revenue Totals	\$41,656.77	\$50,761.62	\$55,185.65	\$54,500.00	\$54,500.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$70,500.00	\$70,500.00	\$70,500.00	\$70,500.00	\$69,000.00
Revenue Totals:	\$41,656.77	\$50,761.62	\$55,185.65	\$54,500.00	\$54,500.00
Expenditure Totals	\$70,500.00	\$70,500.00	\$70,500.00	\$70,500.00	\$69,000.00
Fund Total: Hamilton Court Sec.Proj.	(\$28,843.23)	(\$19,738.38)	(\$15,314.35)	(\$16,000.00)	(\$14,500.00)
Fund: 208 Hamilton Court Sp Proj Fd					
Revenue					
RE07-Fine/Forft - Fines And Forfeits	\$27,659.74	\$27,724.78	\$29,166.98	\$29,360.00	\$29,360.00
Revenue Totals	\$27,659.74	\$27,724.78	\$29,166.98	\$29,360.00	\$29,360.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$5,000.00	\$0.00
EX2-Other Exp - Other Expenditures	\$17,000.00	\$23,375.00	\$22,625.00	\$29,250.00	\$29,250.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$27,659.74	\$27,724.78	\$29,166.98	\$29,360.00	\$29,360.00
Expenditure Totals	\$17,000.00	\$23,375.00	\$22,625.00	\$34,250.00	\$29,250.00

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Summary

	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Manager
Fund Total: Hamilton Court Sp Proj Fd	\$10,659.74	\$4,349.78	\$6,541.98	(\$4,890.00)	\$110.00
Fund: 210 Pub Safety/Health Inc Tax					
Revenue					
RE01-Taxes - Taxes	\$2,844,698.85	\$2,897,290.42	\$3,120,623.09	\$3,085,625.00	\$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	\$2,844,698.85	\$2,897,290.42	\$3,120,623.09	\$3,085,625.00	\$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	\$2,695,172.38	\$3,399,256.49	\$3,032,309.07	\$3,281,250.00	\$3,370,450.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$2,844,698.85	\$2,897,290.42	\$3,120,623.09	\$3,085,625.00	\$3,370,000.00
Expenditure Totals	\$2,695,172.38	\$3,399,256.49	\$3,032,309.07	\$3,281,250.00	\$3,370,450.00
Fund Total: Pub Safety/Health Inc Tax	\$149,526.47	(\$501,966.07)	\$88,314.02	(\$195,625.00)	(\$450.00)
Fund: 211 Rounding Up Util Acct Trs					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$3,172.54	\$2,415.85	\$1,648.75	\$3,500.00	\$1,500.00
Revenue Totals	\$3,172.54	\$2,415.85	\$1,648.75	\$3,500.00	\$1,500.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$3,167.11	\$2,568.47	\$1,964.15	\$3,500.00	\$1,500.00
Revenue Totals:	\$3,172.54	\$2,415.85	\$1,648.75	\$3,500.00	\$1,500.00
Expenditure Totals	\$3,167.11	\$2,568.47	\$1,964.15	\$3,500.00	\$1,500.00
Fund Total: Rounding Up Util Acct Trs	\$5.43	(\$152.62)	(\$315.40)	\$0.00	\$0.00
Fund: 212 Hamilton Mun Ct Cap Imp					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE04-Chg Serv - Charges For Services	\$88,350.59	\$101,338.80	\$110,296.42	\$108,788.00	\$108,788.00
RE07-Fine/Forft - Fines And Forfeits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$88,350.59	\$101,338.80	\$110,296.42	\$108,788.00	\$108,788.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$66,256.87	\$67,854.94	\$69,688.82	\$24,620.00	\$0.00
EX2-Other Exp - Other Expenditures	\$38,267.65	\$53,321.77	\$40,427.00	\$56,425.00	\$58,925.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$25,000.00	\$25,500.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$88,350.59	\$101,338.80	\$110,296.42	\$108,788.00	\$108,788.00
Expenditure Totals	\$104,524.52	\$121,176.71	\$110,115.82	\$106,045.00	\$84,425.00
Fund Total: Hamilton Mun Ct Cap Imp	(\$16,173.93)	(\$19,837.91)	\$180.60	\$2,743.00	\$24,363.00
Fund: 215 Hamltn Cap Imp Debt Serv					
Revenue					
RE01-Taxes - Taxes	\$2,275,758.27	\$2,317,831.27	\$2,496,498.15	\$2,468,500.00	\$2,696,000.00
RE02-Lic/Permit - Licenses & Permits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$24,718.87	\$26,485.00	\$0.00	\$0.00
RE04-Chg Serv - Charges For Services	\$0.00	\$0.00	\$7,000.00	\$0.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$68,024.94	\$13,803.30	\$67,122.70	\$30,000.00	\$230,000.00
RE10-Financing - Other Financing Sources	\$2,352,000.00	\$3,075,000.00	\$4,625,000.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$618,500.00	\$671,451.00	\$250,000.00	\$820,000.00
Revenue Totals	\$4,695,783.21	\$6,049,853.44	\$7,893,556.85	\$2,748,500.00	\$3,746,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$4,033,010.37	\$4,497,108.53	\$6,209,500.68	\$3,096,255.00	\$3,012,050.00
EX3-Cap Imp - Capital Improvements	\$549,385.82	\$1,196,552.38	\$1,221,319.98	\$520,000.00	\$1,668,000.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$34,388.70	\$0.00	\$0.00
Revenue Totals:	\$4,695,783.21	\$6,049,853.44	\$7,893,556.85	\$2,748,500.00	\$3,746,000.00
Expenditure Totals	\$4,582,396.19	\$5,693,660.91	\$7,465,209.36	\$3,616,255.00	\$4,680,050.00

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	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Manager
Fund Total: Hamltn Cap Imp Debt Serv	\$113,387.02	\$356,192.53	\$428,347.49	(\$867,755.00)	(\$934,050.00)
Fund: 221 Dispute Resolutn Proc Fd					
Revenue					
RE04-Chg Serv - Charges For Services	\$7,287.00	\$7,860.00	\$7,968.00	\$7,740.00	\$7,740.00
Revenue Totals	\$7,287.00	\$7,860.00	\$7,968.00	\$7,740.00	\$7,740.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$694.70	\$44,665.98	\$38,678.89	\$6,650.00	\$0.00
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:	\$7,287.00	\$7,860.00	\$7,968.00	\$7,740.00	\$7,740.00
Expenditure Totals	\$694.70	\$44,665.98	\$38,678.89	\$7,650.00	\$1,000.00
Fund Total: Dispute Resolutn Proc Fd	\$6,592.30	(\$36,805.98)	(\$30,710.89)	\$90.00	\$6,740.00
Fund: 225 Justice Assistance Grant					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$30,165.66	\$28,614.67	\$32,966.00	\$34,917.00	\$29,334.00
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	\$30,165.66	\$28,614.67	\$32,966.00	\$34,917.00	\$29,334.00
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	\$30,165.66	\$24,119.00	\$32,966.00	\$34,917.00	\$29,334.00
Revenue Totals:	\$30,165.66	\$28,614.67	\$32,966.00	\$34,917.00	\$29,334.00
Expenditure Totals	\$30,165.66	\$24,119.00	\$32,966.00	\$34,917.00	\$29,334.00
Fund Total: Justice Assistance Grant	\$0.00	\$4,495.67	\$0.00	\$0.00	\$0.00
Fund: 227 Land Reutilization Fund					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$443,748.17	\$732,709.36	\$0.00	\$900,000.00	\$500,000.00
RE09-Misc - Miscellaneous Revenue	\$8,946.26	\$9,320.33	\$3,310.00	\$35,000.00	\$0.00
RE10-Financing - Other Financing Sources	\$0.00	\$270,960.24	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$12,125.54	\$400,000.00	\$550,000.00	\$0.00	\$65,000.00
Revenue Totals	\$464,819.97	\$1,412,989.93	\$553,310.00	\$935,000.00	\$565,000.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00
EX2-Other Exp - Other Expenditures	\$753,699.88	\$1,464,873.26	\$630,050.53	\$935,000.00	\$515,000.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$464,819.97	\$1,412,989.93	\$553,310.00	\$935,000.00	\$565,000.00
Expenditure Totals	\$753,699.88	\$1,464,873.26	\$630,050.53	\$935,000.00	\$565,000.00
Fund Total: Land Reutilization Fund	(\$288,879.91)	(\$51,883.33)	(\$76,740.53)	\$0.00	\$0.00
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	\$24,061.59	\$19,360.92	\$15,061.41	\$16,500.00	\$16,000.00
RE09-Misc - Miscellaneous Revenue	\$2,419.80	\$25,266.26	\$9,331.96	\$8,000.00	\$7,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$26,481.39	\$44,627.18	\$24,393.37	\$24,500.00	\$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	\$24,938.30	\$7,455.76	\$16,922.55	\$42,600.00	\$26,600.00
EX3-Cap Imp - Capital Improvements	\$11,300.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$26,481.39	\$44,627.18	\$24,393.37	\$24,500.00	\$23,000.00
Expenditure Totals	\$36,238.30	\$7,455.76	\$16,922.55	\$42,600.00	\$26,600.00
Fund Total: Law Enforcement Trust	(\$9,756.91)	\$37,171.42	\$7,470.82	(\$18,100.00)	(\$3,600.00)
Fund: 235 Public Safety Spec Proj					
Revenue					

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	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Manager
RE04-Chg Serv - Charges For Services	\$62,857.05	\$36,234.00	\$41,931.60	\$0.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$21,279.00	\$27,510.00	\$29,490.00	\$29,540.00	\$29,540.00
RE11-Transfers - Transfers In	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00
Revenue Totals	\$94,136.05	\$73,744.00	\$81,421.60	\$39,540.00	\$29,540.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$48,533.27	\$22,075.81	\$22,224.25	\$34,946.00	\$35,000.00
EX2-Other Exp - Other Expenditures	\$51,353.12	\$30,302.02	\$50,598.30	\$26,000.00	\$26,000.00
EX3-Cap Imp - Capital Improvements	\$5,771.61	\$554.00	\$4,743.94	\$5,000.00	\$17,460.00
Revenue Totals:	\$94,136.05	\$73,744.00	\$81,421.60	\$39,540.00	\$29,540.00
Expenditure Totals	\$105,658.00	\$52,931.83	\$77,566.49	\$65,946.00	\$78,460.00
Fund Total: Public Safety Spec Proj	(\$11,521.95)	\$20,812.17	\$3,855.11	(\$26,406.00)	(\$48,920.00)
Fund: 238 Probation Services Fund					
Revenue					
RE07-Fine/Forft - Fines And Forfeits	\$119,164.34	\$130,850.28	\$165,960.00	\$161,540.00	\$161,540.00
RE11-Transfers - Transfers In	\$80,000.00	\$80,000.00	\$80,000.00	\$80,000.00	\$0.00
Revenue Totals	\$199,164.34	\$210,850.28	\$245,960.00	\$241,540.00	\$161,540.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$171,499.25	\$191,051.48	\$233,760.05	\$223,896.00	\$248,070.00
EX2-Other Exp - Other Expenditures	\$4,366.08	\$4,172.58	\$5,723.90	\$6,300.00	\$14,300.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$199,164.34	\$210,850.28	\$245,960.00	\$241,540.00	\$161,540.00
Expenditure Totals	\$175,865.33	\$195,224.06	\$239,483.95	\$230,196.00	\$262,370.00
Fund Total: Probation Services Fund	\$23,299.01	\$15,626.22	\$6,476.05	\$11,344.00	(\$100,830.00)
Fund: 240 Drug Law Enforcmt Trust					
Revenue					
RE07-Fine/Forft - Fines And Forfeits	\$48,296.00	\$27,883.50	\$7,209.54	\$15,000.00	\$12,500.00
RE09-Misc - Miscellaneous Revenue	\$12,050.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$5,000.00
Revenue Totals	\$75,346.00	\$27,883.50	\$7,209.54	\$30,000.00	\$17,500.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$24,235.96	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$47,516.46	\$68,102.50	\$31,079.84	\$39,000.00	\$64,000.00
EX3-Cap Imp - Capital Improvements	\$19,163.00	\$74,788.60	\$1,143.24	\$0.00	\$15,000.00
Revenue Totals:	\$75,346.00	\$27,883.50	\$7,209.54	\$30,000.00	\$17,500.00
Expenditure Totals	\$66,679.46	\$167,127.06	\$32,223.08	\$39,000.00	\$79,000.00
Fund Total: Drug Law Enforcmt Trust	\$8,666.54	(\$139,243.56)	(\$25,013.54)	(\$9,000.00)	(\$61,500.00)
Fund: 241 Dui Enfrcmt & Eductn Trst					
Revenue					
RE04-Chg Serv - Charges For Services	\$3,499.00	\$3,973.78	\$3,078.80	\$3,500.00	\$3,000.00
RE07-Fine/Forft - Fines And Forfeits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$3,499.00	\$3,973.78	\$3,078.80	\$3,500.00	\$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	\$6,449.66	\$4,149.63	\$2,532.89	\$4,500.00	\$3,500.00
Revenue Totals:	\$3,499.00	\$3,973.78	\$3,078.80	\$3,500.00	\$3,000.00
Expenditure Totals	\$6,449.66	\$4,149.63	\$2,532.89	\$4,500.00	\$3,500.00
Fund Total: Dui Enfrcmt & Eductn Trst	(\$2,950.66)	(\$175.85)	\$545.91	(\$1,000.00)	(\$500.00)
Fund: 242 Indignt Drvrs Alchol Trt					
Revenue					
RE04-Chg Serv - Charges For Services	\$15,174.36	\$31,667.01	\$19,550.14	\$14,500.00	\$14,500.00
RE07-Fine/Forft - Fines And Forfeits	\$9,365.60	\$1,568.61	\$5,198.39	\$7,000.00	\$7,000.00
Revenue Totals	\$24,539.96	\$33,235.62	\$24,748.53	\$21,500.00	\$21,500.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$17,758.68	\$22,186.82	\$11,935.54	\$50,000.00	\$50,000.00
Revenue Totals:	\$24,539.96	\$33,235.62	\$24,748.53	\$21,500.00	\$21,500.00

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	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Manager
Expenditure Totals	\$17,758.68	\$22,186.82	\$11,935.54	\$50,000.00	\$50,000.00
Fund Total: Indignt Drivr Alcohol Trt	\$6,781.28	\$11,048.80	\$12,812.99	(\$28,500.00)	(\$28,500.00)
Fund: 246 Police Pension Fund					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$251,791.91	\$251,423.90	\$236,345.53	\$240,000.00	\$230,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$251,791.91	\$251,423.90	\$236,345.53	\$240,000.00	\$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	\$240,000.00	\$374,800.00	\$240,000.00	\$230,000.00
Revenue Totals:	\$251,791.91	\$251,423.90	\$236,345.53	\$240,000.00	\$230,000.00
Expenditure Totals	\$240,000.00	\$240,000.00	\$374,800.00	\$240,000.00	\$230,000.00
Fund Total: Police Pension Fund	\$11,791.91	\$11,423.90	(\$138,454.47)	\$0.00	\$0.00
Fund: 249 Police Levy Fund					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$725,951.34	\$718,739.15	\$723,873.32	\$720,000.00	\$720,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$725,951.34	\$718,739.15	\$723,873.32	\$720,000.00	\$720,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$730,000.00	\$720,000.00	\$948,833.37	\$730,000.00	\$720,000.00
Revenue Totals:	\$725,951.34	\$718,739.15	\$723,873.32	\$720,000.00	\$720,000.00
Expenditure Totals	\$730,000.00	\$720,000.00	\$948,833.37	\$730,000.00	\$720,000.00
Fund Total: Police Levy Fund	(\$4,048.66)	(\$1,260.85)	(\$224,960.05)	(\$10,000.00)	\$0.00
Fund: 250 Firemen's Pension Fund					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$249,252.68	\$246,146.58	\$230,294.56	\$225,000.00	\$230,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$249,252.68	\$246,146.58	\$230,294.56	\$225,000.00	\$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	\$240,000.00	\$359,300.00	\$225,000.00	\$230,000.00
Revenue Totals:	\$249,252.68	\$246,146.58	\$230,294.56	\$225,000.00	\$230,000.00
Expenditure Totals	\$240,000.00	\$240,000.00	\$359,300.00	\$225,000.00	\$230,000.00
Fund Total: Firemen's Pension Fund	\$9,252.68	\$6,146.58	(\$129,005.44)	\$0.00	\$0.00
Fund: 251 Emergency Med Serv Grant					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$4,500.00	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$4,222.44	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$8,722.44	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00
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	\$2,500.00	\$2,500.00	\$2,500.00
EX3-Cap Imp - Capital Improvements	\$14,995.40	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$8,722.44	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00
Expenditure Totals	\$14,995.40	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00
Fund Total: Emergency Med Serv Grant	(\$6,272.96)	\$2,500.00	(\$2,500.00)	\$0.00	\$0.00
Fund: 252 Charter Fire Force Fund					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$813,592.96	\$803,239.34	\$759,023.85	\$745,000.00	\$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	\$813,592.96	\$803,239.34	\$759,023.85	\$745,000.00	\$755,000.00
Expenditures					

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	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Manager
EX2-Other Exp - Other Expenditures	\$720,000.00	\$810,000.00	\$1,003,000.00	\$745,000.00	\$755,000.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$813,592.96	\$803,239.34	\$759,023.85	\$745,000.00	\$755,000.00
Expenditure Totals	\$720,000.00	\$810,000.00	\$1,003,000.00	\$745,000.00	\$755,000.00
Fund Total: Charter Fire Force Fund	\$93,592.96	(\$6,760.66)	(\$243,976.15)	\$0.00	\$0.00
Fund: 253 Fire EMS Levy Fund					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$725,951.47	\$718,740.37	\$723,873.32	\$720,000.00	\$720,000.00
Revenue Totals	\$725,951.47	\$718,740.37	\$723,873.32	\$720,000.00	\$720,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$730,000.00	\$720,000.00	\$969,333.40	\$720,000.00	\$720,000.00
Revenue Totals:	\$725,951.47	\$718,740.37	\$723,873.32	\$720,000.00	\$720,000.00
Expenditure Totals	\$730,000.00	\$720,000.00	\$969,333.40	\$720,000.00	\$720,000.00
Fund Total: Fire EMS Levy Fund	(\$4,048.53)	(\$1,259.63)	(\$245,460.08)	\$0.00	\$0.00
Fund: 260 Immunizatn Actn Plan Gran					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$108,289.23	\$87,105.21	\$93,778.38	\$90,095.00	\$90,095.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$108,289.23	\$87,105.21	\$93,778.38	\$90,095.00	\$90,095.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$68,393.75	\$68,492.04	\$69,447.37	\$69,351.00	\$60,583.00
EX2-Other Exp - Other Expenditures	\$37,895.47	\$20,997.19	\$20,599.73	\$20,744.00	\$29,000.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$108,289.23	\$87,105.21	\$93,778.38	\$90,095.00	\$90,095.00
Expenditure Totals	\$106,289.22	\$89,489.23	\$90,047.10	\$90,095.00	\$89,583.00
Fund Total: Immunizatn Actn Plan Gran	\$2,000.01	(\$2,384.02)	\$3,731.28	\$0.00	\$512.00
Fund: 261 Kathryn Weiland Trust Inc					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$442.56	\$952.21	\$477.76	\$370.00	\$1,400.00
RE09-Misc - Miscellaneous Revenue	\$6.32	\$16.04	\$18.51	\$10.00	\$10.00
Revenue Totals	\$448.88	\$968.25	\$496.27	\$380.00	\$1,410.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$100.00	\$0.00
EX2-Other Exp - Other Expenditures	\$59.95	\$118.00	\$59.95	\$280.00	\$280.00
Revenue Totals:	\$448.88	\$968.25	\$496.27	\$380.00	\$1,410.00
Expenditure Totals	\$59.95	\$118.00	\$59.95	\$380.00	\$280.00
Fund Total: Kathryn Weiland Trust Inc	\$388.93	\$850.25	\$436.32	\$0.00	\$1,130.00
Fund: 270 Str & Pks Beautification					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$128.98	\$40.20	\$20.01	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$128.98	\$40.20	\$20.01	\$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	\$4,589.00	\$0.00	\$0.00
EX3-Cap Imp - Capital Improvements	\$9,980.46	\$42,876.32	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$128.98	\$40.20	\$20.01	\$0.00	\$0.00
Expenditure Totals	\$9,980.46	\$42,876.32	\$4,589.00	\$0.00	\$0.00
Fund Total: Str & Pks Beautification	(\$9,851.48)	(\$42,836.12)	(\$4,568.99)	\$0.00	\$0.00
Fund: 279 Stormwater Mgmt. Fund					
Revenue					
RE06-Enterprise - Enterprise Revenues	\$2,186,338.96	\$2,150,974.02	\$2,143,244.69	\$2,117,000.00	\$2,125,000.00
RE09-Misc - Miscellaneous Revenue	\$3,934.01	\$8,434.06	\$8,977.80	\$11,000.00	\$11,000.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$6,200,000.00

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RE11-Transfers - Transfers In	\$0.00	\$0.00	\$3,230.00	\$0.00	\$0.00
Revenue Totals	\$2,190,272.97	\$2,159,408.08	\$2,155,452.49	\$2,128,000.00	\$8,336,000.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$863,492.11	\$962,479.87	\$893,050.46	\$909,992.00	\$860,559.00
EX2-Other Exp - Other Expenditures	\$370,412.47	\$391,541.98	\$377,184.84	\$558,380.00	\$583,380.00
EX3-Cap Imp - Capital Improvements	\$906,339.73	\$608,322.03	\$691,763.45	\$1,131,500.00	\$6,951,500.00
Revenue Totals:	\$2,190,272.97	\$2,159,408.08	\$2,155,452.49	\$2,128,000.00	\$8,336,000.00
Expenditure Totals	\$2,140,244.31	\$1,962,343.88	\$1,961,998.75	\$2,599,872.00	\$8,395,439.00
Fund Total: Stormwater Mgmt. Fund	\$50,028.66	\$197,064.20	\$193,453.74	(\$471,872.00)	(\$59,439.00)
Fund: 280 Refuse Fund					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$30,538.32	\$32,736.24	\$0.00	\$0.00	\$0.00
RE04-Chg Serv - Charges For Services	\$3,754,855.67	\$3,818,777.51	\$3,825,027.47	\$3,933,000.00	\$4,323,500.00
RE06-Enterprise - Enterprise Revenues	\$23,019.43	\$67,703.13	\$75,198.49	\$50,000.00	\$50,000.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$32,358.12	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$3,808,413.42	\$3,919,216.88	\$3,932,584.08	\$3,983,000.00	\$4,373,500.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$57,230.56	\$159,524.77	\$581,064.98	\$705,170.00	\$615,784.00
EX2-Other Exp - Other Expenditures	\$3,183,794.65	\$3,265,985.01	\$3,630,984.45	\$3,747,430.00	\$3,929,720.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$95,810.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$3,808,413.42	\$3,919,216.88	\$3,932,584.08	\$3,983,000.00	\$4,373,500.00
Expenditure Totals	\$3,241,025.21	\$3,521,319.78	\$4,212,049.43	\$4,452,600.00	\$4,545,504.00
Fund Total: Refuse Fund	\$567,388.21	\$397,897.10	(\$279,465.35)	(\$469,600.00)	(\$172,004.00)
Fund: 281 Street Maintenance Fund					
Revenue					
RE01-Taxes - Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE02-Lic/Permit - Licenses & Permits	\$366,866.58	\$371,110.30	\$383,053.92	\$370,000.00	\$370,000.00
RE03-Intergovt - Intergovernmental Revenue	\$3,624,381.03	\$2,178,262.16	\$2,208,832.21	\$3,181,000.00	\$2,481,000.00
RE04-Chg Serv - Charges For Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE06-Enterprise - Enterprise Revenues	\$0.00	\$0.00	\$110,615.50	\$0.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$35,660.70	\$26,823.33	\$39,508.44	\$13,000.00	\$313,000.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$100,000.00	\$211,848.00	\$0.00	\$0.00
Revenue Totals	\$4,026,908.31	\$2,676,195.79	\$2,953,858.07	\$3,564,000.00	\$3,164,000.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$1,644,668.17	\$1,557,813.50	\$1,334,791.80	\$1,232,811.00	\$1,311,896.00
EX2-Other Exp - Other Expenditures	\$1,568,997.01	\$3,275,187.68	\$1,462,385.35	\$2,295,050.00	\$1,867,900.00
EX3-Cap Imp - Capital Improvements	\$78,227.69	\$84,498.45	\$25,151.00	\$0.00	\$12,000.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$4,026,908.31	\$2,676,195.79	\$2,953,858.07	\$3,564,000.00	\$3,164,000.00
Expenditure Totals	\$3,291,892.87	\$4,917,499.63	\$2,822,328.15	\$3,527,861.00	\$3,191,796.00
Fund Total: Street Maintenance Fund	\$735,015.44	(\$2,241,303.84)	\$131,529.92	\$36,139.00	(\$27,796.00)
Fund: 283 Convntn & Vistrs Bur Fund					
Revenue					
RE01-Taxes - Taxes	\$76,303.25	\$81,181.27	\$86,933.36	\$84,000.00	\$95,000.00
Revenue Totals	\$76,303.25	\$81,181.27	\$86,933.36	\$84,000.00	\$95,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$74,387.33	\$81,693.54	\$82,922.38	\$84,000.00	\$95,000.00
Revenue Totals:	\$76,303.25	\$81,181.27	\$86,933.36	\$84,000.00	\$95,000.00
Expenditure Totals	\$74,387.33	\$81,693.54	\$82,922.38	\$84,000.00	\$95,000.00
Fund Total: Convntn & Vistrs Bur Fund	\$1,915.92	(\$512.27)	\$4,010.98	\$0.00	\$0.00
Fund: 301 Special Assessments					
Revenue					
RE08-Spec Assmt - Special Assessments	\$168,997.13	\$141,495.65	\$457,761.28	\$485,000.00	\$485,000.00

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	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Manager
RE09-Misc - Miscellaneous Revenue	\$0.01	\$0.00	\$0.00	\$0.00	\$0.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$551,848.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$168,997.14	\$141,495.65	\$457,761.28	\$485,000.00	\$1,036,848.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$492,061.21	\$274,814.00	\$742,001.00
EX3-Cap Imp - Capital Improvements	\$278,821.61	\$173,060.25	\$208,753.68	\$400,000.00	\$300,000.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$168,997.14	\$141,495.65	\$457,761.28	\$485,000.00	\$1,036,848.00
Expenditure Totals	\$278,821.61	\$173,060.25	\$700,814.89	\$674,814.00	\$1,042,001.00
Fund Total: Special Assessments	(\$109,824.47)	(\$31,564.60)	(\$243,053.61)	(\$189,814.00)	(\$5,153.00)
Fund: 303 Lowes MITIE Talawanda Fund					
Revenue					
RE01-Taxes - Taxes	\$60,339.08	\$109,577.82	\$103,442.34	\$100,000.00	\$104,000.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$60,339.08	\$109,577.82	\$103,442.34	\$100,000.00	\$104,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$20,257.75	\$134,318.42	\$116,665.98	\$100,000.00	\$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:	\$60,339.08	\$109,577.82	\$103,442.34	\$100,000.00	\$104,000.00
Expenditure Totals	\$20,257.75	\$134,318.42	\$116,665.98	\$100,000.00	\$104,000.00
Fund Total: Lowes MITIE Talawanda Fund	\$40,081.33	(\$24,740.60)	(\$13,223.64)	\$0.00	\$0.00
Fund: 304 Walmart MITIE Hamilton Fund					
Revenue					
RE01-Taxes - Taxes	(\$116,929.52)	\$177,617.48	\$186,646.89	\$175,000.00	\$187,000.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$83,218.82	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$34,956.15	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	(\$81,973.37)	\$260,836.30	\$186,646.89	\$175,000.00	\$187,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$1,245.58	\$142,786.40	\$219,923.98	\$175,000.00	\$187,000.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	(\$81,973.37)	\$260,836.30	\$186,646.89	\$175,000.00	\$187,000.00
Expenditure Totals	\$1,245.58	\$142,786.40	\$219,923.98	\$175,000.00	\$187,000.00
Fund Total: Walmart MITIE Hamilton Fund	(\$83,218.95)	\$118,049.90	(\$33,277.09)	\$0.00	\$0.00
Fund: 307 Issue II Project Fund					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$819,013.96	\$729,228.87	\$291,757.17	\$1,000,000.00	\$2,000,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$819,013.96	\$729,228.87	\$291,757.17	\$1,000,000.00	\$2,000,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX3-Cap Imp - Capital Improvements	\$819,013.96	\$729,228.87	\$291,757.17	\$1,000,000.00	\$2,000,000.00
Revenue Totals:	\$819,013.96	\$729,228.87	\$291,757.17	\$1,000,000.00	\$2,000,000.00
Expenditure Totals	\$819,013.96	\$729,228.87	\$291,757.17	\$1,000,000.00	\$2,000,000.00
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	\$46,887.28	\$47,714.20	\$50,004.71	\$46,890.00	\$51,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$46,887.28	\$47,714.20	\$50,004.71	\$46,890.00	\$51,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$32,092.79	\$46,896.00	\$47,138.47	\$46,890.00	\$51,000.00
Revenue Totals:	\$46,887.28	\$47,714.20	\$50,004.71	\$46,890.00	\$51,000.00

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	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Manager
Expenditure Totals	\$32,092.79	\$46,896.00	\$47,138.47	\$46,890.00	\$51,000.00
Fund Total: Matandy Steel MPITIE Fund	\$14,794.49	\$818.20	\$2,866.24	\$0.00	\$0.00
Fund: 309 Robinson Schwenn MPITIE Fund					
Revenue					
RE01-Taxes - Taxes	\$1,801.30	\$2,370.28	\$4,526.52	\$4,500.00	\$4,600.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$1,801.30	\$2,370.28	\$4,526.52	\$4,500.00	\$4,600.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$1,801.30	\$2,213.32	\$3,802.00	\$4,550.00	\$4,600.00
Revenue Totals:	\$1,801.30	\$2,370.28	\$4,526.52	\$4,500.00	\$4,600.00
Expenditure Totals	\$1,801.30	\$2,213.32	\$3,802.00	\$4,550.00	\$4,600.00
Fund Total: Robinson Schwenn MPITIE Fund	\$0.00	\$156.96	\$724.52	(\$50.00)	\$0.00
Fund: 310 Clean Ohio Grants Program					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$1,202,827.89	\$410,292.82	\$561,343.49	\$0.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$1,202,827.89	\$410,292.82	\$561,343.49	\$0.00	\$0.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$1,141,286.05	\$411,125.08	\$622,553.07	\$0.00	\$0.00
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:	\$1,202,827.89	\$410,292.82	\$561,343.49	\$0.00	\$0.00
Expenditure Totals	\$1,141,286.05	\$411,125.08	\$622,553.07	\$0.00	\$0.00
Fund Total: Clean Ohio Grants Program	\$61,541.84	(\$832.26)	(\$61,209.58)	\$0.00	\$0.00
Fund: 311 Infrastructure Renwl Prgm					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$868,814.64	\$10,000.01	\$1,064,335.66	\$3,769,500.00	\$1,270,000.00
RE09-Misc - Miscellaneous Revenue	\$241,722.75	\$254,904.80	\$999,698.56	\$0.00	\$510,179.00
RE10-Financing - Other Financing Sources	\$148,000.00	\$0.00	\$0.00	\$925,000.00	\$2,000,000.00
RE11-Transfers - Transfers In	\$1,111,659.71	\$5,689,010.20	\$4,261,831.97	\$2,121,748.00	\$1,438,860.00
Revenue Totals	\$2,370,197.10	\$5,953,915.01	\$6,325,866.19	\$6,816,248.00	\$5,219,039.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$425,692.69	\$385,725.39	\$359,850.33	\$384,400.00	\$458,260.00
EX3-Cap Imp - Capital Improvements	\$2,642,923.91	\$3,718,316.08	\$8,797,252.78	\$6,003,678.00	\$4,760,000.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$2,370,197.10	\$5,953,915.01	\$6,325,866.19	\$6,816,248.00	\$5,219,039.00
Expenditure Totals	\$3,068,616.60	\$4,104,041.47	\$9,157,103.11	\$6,388,078.00	\$5,218,260.00
Fund Total: Infrastructure Renwl Prgm	(\$698,419.50)	\$1,849,873.54	(\$2,831,236.92)	\$428,170.00	\$779.00
Fund: 348 RIDs - MPITIE Citywide District					
Revenue					
RE01-Taxes - Taxes	\$342,002.88	\$367,903.61	\$413,405.47	\$400,000.00	\$400,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$342,002.88	\$367,903.61	\$413,405.47	\$400,000.00	\$400,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$342,002.88	\$360,424.56	\$420,002.55	\$400,000.00	\$400,000.00
Revenue Totals:	\$342,002.88	\$367,903.61	\$413,405.47	\$400,000.00	\$400,000.00
Expenditure Totals	\$342,002.88	\$360,424.56	\$420,002.55	\$400,000.00	\$400,000.00
Fund Total: RIDs - MPITIE Citywide District	\$0.00	\$7,479.05	(\$6,597.08)	\$0.00	\$0.00
Fund: 349 RIDs - MPITIE North District					
Revenue					
RE01-Taxes - Taxes	\$14,981.55	\$45,254.58	\$17,850.75	\$17,500.00	\$17,400.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$14,981.55	\$45,254.58	\$17,850.75	\$17,500.00	\$17,400.00

Annual Budget by Account Classification Report

Summary

	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget 2017 City Manager	
Expenditures					
EX2-Other Exp - Other Expenditures	\$14,981.55	\$33,218.22	\$26,461.01	\$17,500.00	\$17,400.00
Revenue Totals:	\$14,981.55	\$45,254.58	\$17,850.75	\$17,500.00	\$17,400.00
Expenditure Totals	\$14,981.55	\$33,218.22	\$26,461.01	\$17,500.00	\$17,400.00
Fund Total: RIDs - MPITIE North District	\$0.00	\$12,036.36	(\$8,610.26)	\$0.00	\$0.00
Fund: 350 RIDs - MPITIE South District					
Revenue					
RE01-Taxes - Taxes	\$35,629.70	\$31,226.44	\$41,007.64	\$36,000.00	\$36,400.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$35,629.70	\$31,226.44	\$41,007.64	\$36,000.00	\$36,400.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$35,629.70	\$31,225.91	\$40,206.43	\$36,000.00	\$36,400.00
Revenue Totals:	\$35,629.70	\$31,226.44	\$41,007.64	\$36,000.00	\$36,400.00
Expenditure Totals	\$35,629.70	\$31,225.91	\$40,206.43	\$36,000.00	\$36,400.00
Fund Total: RIDs - MPITIE South District	\$0.00	\$0.53	\$801.21	\$0.00	\$0.00
Fund: 351 Quality Publishing MPITIE Fund					
Revenue					
RE01-Taxes - Taxes	\$7,792.48	\$15,767.86	\$10,651.12	\$10,500.00	\$10,700.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$7,792.48	\$15,767.86	\$10,651.12	\$10,500.00	\$10,700.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$4,649.73	\$8,011.20	\$16,244.46	\$10,500.00	\$10,700.00
Revenue Totals:	\$7,792.48	\$15,767.86	\$10,651.12	\$10,500.00	\$10,700.00
Expenditure Totals	\$4,649.73	\$8,011.20	\$16,244.46	\$10,500.00	\$10,700.00
Fund Total: Quality Publishing MPITIE Fund	\$3,142.75	\$7,756.66	(\$5,593.34)	\$0.00	\$0.00
Fund: 352 Shoppes @ Hamilton MPITIE Fund					
Revenue					
RE01-Taxes - Taxes	\$134,234.52	\$136,601.92	\$117,284.06	\$115,000.00	\$143,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$134,234.52	\$136,601.92	\$117,284.06	\$115,000.00	\$143,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$134,234.52	\$136,584.26	\$117,267.05	\$114,100.00	\$143,000.00
Revenue Totals:	\$134,234.52	\$136,601.92	\$117,284.06	\$115,000.00	\$143,000.00
Expenditure Totals	\$134,234.52	\$136,584.26	\$117,267.05	\$114,100.00	\$143,000.00
Fund Total: Shoppes @ Hamilton MPITIE Fund	\$0.00	\$17.66	\$17.01	\$900.00	\$0.00
Fund: 353 Historic Developers (Mercantile)					
Revenue					
RE01-Taxes - Taxes	\$10,815.61	\$14,655.02	\$28,289.12	\$28,000.00	\$28,300.00
Revenue Totals	\$10,815.61	\$14,655.02	\$28,289.12	\$28,000.00	\$28,300.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$10,815.61	\$13,888.92	\$25,067.03	\$28,000.00	\$28,300.00
Revenue Totals:	\$10,815.61	\$14,655.02	\$28,289.12	\$28,000.00	\$28,300.00
Expenditure Totals	\$10,815.61	\$13,888.92	\$25,067.03	\$28,000.00	\$28,300.00
Fund Total: Historic Developers (Mercantile)	\$0.00	\$766.10	\$3,222.09	\$0.00	\$0.00
Fund: 354 Tippman Properties MPITIE Fund					
Revenue					
RE01-Taxes - Taxes	\$35,496.28	\$0.00	\$173.34	\$150.00	\$2,700.00
Revenue Totals	\$35,496.28	\$0.00	\$173.34	\$150.00	\$2,700.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$35,496.28	\$0.00	\$148.90	\$150.00	\$2,700.00
Revenue Totals:	\$35,496.28	\$0.00	\$173.34	\$150.00	\$2,700.00
Expenditure Totals	\$35,496.28	\$0.00	\$148.90	\$150.00	\$2,700.00
Fund Total: Tippman Properties MPITIE Fund	\$0.00	\$0.00	\$24.44	\$0.00	\$0.00
Fund: 355 Neturen Manufacturing TIF					
Revenue					
RE01-Taxes - Taxes	\$0.00	\$0.00	\$467,725.61	\$62,000.00	\$60,900.00

Annual Budget by Account Classification Report

Summary

	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Manager
Revenue Totals	\$0.00	\$0.00	\$467,725.61	\$62,000.00	\$60,900.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$467,725.61	\$62,000.00	\$60,900.00
Revenue Totals:	\$0.00	\$0.00	\$467,725.61	\$62,000.00	\$60,900.00
Expenditure Totals	\$0.00	\$0.00	\$467,725.61	\$62,000.00	\$60,900.00
Fund Total: Nuturen 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
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$2,800,000.00
Revenue Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$2,800,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$1,400,000.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$1,400,000.00
Revenue Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$2,800,000.00
Expenditure Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$2,800,000.00
Fund Total: Champion Mill Sports Complex TIF	\$0.00	\$0.00	\$0.00	\$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	\$0.00	\$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	\$0.00	\$1,000,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000,000.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000,000.00
Expenditure Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000,000.00
Fund Total: Mixed Use Development SODA - TIF	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,000,000.00)
Fund: 501 Gas Utility					
Revenue					
RE06-Enterprise - Enterprise Revenues	\$25,072,062.85	\$29,084,019.68	\$23,090,159.44	\$25,676,000.00	\$27,825,000.00
RE09-Misc - Miscellaneous Revenue	\$39,599.11	\$35,149.45	\$40,904.67	\$63,000.00	\$40,500.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$1,247,000.00	\$4,978.00	\$0.00	\$0.00
Revenue Totals	\$25,111,661.96	\$30,366,169.13	\$23,136,042.11	\$25,739,000.00	\$27,865,500.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$1,768,732.10	\$1,830,098.08	\$1,762,344.81	\$2,069,960.00	\$2,424,150.00
EX2-Other Exp - Other Expenditures	\$22,202,830.71	\$27,187,105.20	\$21,857,728.89	\$23,669,040.00	\$25,441,350.00
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:	\$25,111,661.96	\$30,366,169.13	\$23,136,042.11	\$25,739,000.00	\$27,865,500.00
Expenditure Totals	\$23,971,562.81	\$29,017,203.28	\$23,620,073.70	\$25,739,000.00	\$27,865,500.00
Fund Total: Gas Utility	\$1,140,099.15	\$1,348,965.85	(\$484,031.59)	\$0.00	\$0.00
Fund: 502 Electric Utility					
Revenue					
RE01-Taxes - Taxes	\$2,390,664.54	\$2,385,392.29	\$2,369,881.29	\$2,371,000.00	\$2,412,000.00
RE06-Enterprise - Enterprise Revenues	\$58,907,022.18	\$59,705,001.96	\$61,790,643.11	\$75,936,750.00	\$72,802,600.00
RE09-Misc - Miscellaneous Revenue	\$240,753.78	\$315,490.69	\$217,034.74	\$139,241,500.00	\$337,000.00
RE10-Financing - Other Financing Sources	\$4,015,840.00	\$4,000,000.00	\$103,695,000.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$500,000.00	\$5,000,000.00	\$14,154.00	\$1,350,000.00	\$7,500,000.00
Revenue Totals	\$66,054,280.50	\$71,405,884.94	\$168,086,713.14	\$218,899,250.00	\$83,051,600.00
Expenditures					

Annual Budget by Account Classification Report

Summary

	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Manager
EX1-Pers Serv - Personal Services & Benefits	\$9,437,971.58	\$9,323,506.18	\$8,389,310.95	\$8,648,750.00	\$9,515,600.00
EX2-Other Exp - Other Expenditures	\$49,906,056.83	\$59,542,546.38	\$53,618,099.26	\$106,110,850.00	\$73,536,000.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX4-Debt Serv - Debt Service	\$4,057,754.32	\$4,065,333.22	\$103,709,099.98	\$104,139,650.00	\$0.00
Revenue Totals:	\$66,054,280.50	\$71,405,884.94	\$168,086,713.14	\$218,899,250.00	\$83,051,600.00
Expenditure Totals	\$63,401,782.73	\$72,931,385.78	\$165,716,510.19	\$218,899,250.00	\$83,051,600.00
Fund Total: Electric Utility	\$2,652,497.77	(\$1,525,500.84)	\$2,370,202.95	\$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	\$14,300.00	\$12,100.00	\$13,200.00	\$0.00	\$11,000.00
RE06-Enterprise - Enterprise Revenues	\$14,336,456.15	\$14,689,674.07	\$13,230,037.14	\$13,022,000.00	\$13,429,500.00
RE09-Misc - Miscellaneous Revenue	\$180,311.32	\$210,009.02	\$171,996.66	\$380,000.00	\$226,000.00
RE10-Financing - Other Financing Sources	\$6,716,492.40	\$6,690,000.00	\$12,573,961.45	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$12,146.00	\$0.00	\$0.00
Revenue Totals	\$21,247,559.87	\$21,601,783.09	\$26,001,341.25	\$13,402,000.00	\$13,666,500.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$3,416,751.78	\$3,105,765.16	\$2,718,858.81	\$2,830,950.00	\$2,951,000.00
EX2-Other Exp - Other Expenditures	\$10,218,249.00	\$10,080,691.69	\$12,905,120.41	\$10,571,050.00	\$10,715,500.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX4-Debt Serv - Debt Service	\$6,786,594.12	\$6,799,269.84	\$12,222,271.45	\$0.00	\$0.00
Revenue Totals:	\$21,247,559.87	\$21,601,783.09	\$26,001,341.25	\$13,402,000.00	\$13,666,500.00
Expenditure Totals	\$20,421,594.90	\$19,985,726.69	\$27,846,250.67	\$13,402,000.00	\$13,666,500.00
Fund Total: Water Utility	\$825,964.97	\$1,616,056.40	(\$1,844,909.42)	\$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	\$14,226,445.07	\$12,164,085.27	\$12,034,571.30	\$13,647,000.00	\$12,597,000.00
RE09-Misc - Miscellaneous Revenue	\$103,659.98	\$187,400.10	\$127,086.08	\$471,000.00	\$157,000.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$7,738.00	\$0.00	\$0.00
Revenue Totals	\$14,330,105.05	\$12,351,485.37	\$12,169,395.38	\$14,118,000.00	\$12,754,000.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$2,378,022.30	\$2,443,469.22	\$2,246,739.97	\$2,228,220.00	\$2,383,993.00
EX2-Other Exp - Other Expenditures	\$11,897,196.71	\$10,781,164.91	\$11,110,765.70	\$11,860,180.00	\$10,202,307.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX4-Debt Serv - Debt Service	\$29,533.06	\$29,533.06	\$44,299.59	\$29,600.00	\$167,700.00
Revenue Totals:	\$14,330,105.05	\$12,351,485.37	\$12,169,395.38	\$14,118,000.00	\$12,754,000.00
Expenditure Totals	\$14,304,752.07	\$13,254,167.19	\$13,401,805.26	\$14,118,000.00	\$12,754,000.00
Fund Total: Wastewater Utility	\$25,352.98	(\$902,681.82)	(\$1,232,409.88)	\$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	\$0.00	\$1,534,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$1,534,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX3-Cap Imp - Capital Improvements	\$37,846.20	\$0.00	\$0.00	\$0.00	\$1,534,000.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$1,534,000.00
Expenditure Totals	\$37,846.20	\$0.00	\$0.00	\$0.00	\$1,534,000.00
Fund Total: Gas Construction Fund	(\$37,846.20)	\$0.00	\$0.00	\$0.00	\$0.00

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Summary

	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget 2017 City Manager	
Fund: 515 Gas Cap Imprmt Fund					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$706,757.50	\$0.00	\$0.00	\$0.00
RE06-Enterprise - Enterprise Revenues	\$12,942.00	\$22,424.00	\$29,275.00	\$30,500.00	\$25,500.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$473,841.00	\$705,000.00	\$1,805,000.00	\$2,109,540.00	\$1,547,300.00
Revenue Totals	\$486,783.00	\$1,434,181.50	\$1,834,275.00	\$2,140,040.00	\$1,572,800.00
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	\$158,750.00	\$158,750.00
EX3-Cap Imp - Capital Improvements	\$2,759,390.88	\$3,366,068.24	\$1,044,189.99	\$2,639,000.00	\$1,389,416.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$486,783.00	\$1,434,181.50	\$1,834,275.00	\$2,140,040.00	\$1,572,800.00
Expenditure Totals	\$2,759,390.88	\$3,366,068.24	\$1,044,189.99	\$2,797,750.00	\$1,548,166.00
Fund Total: Gas Cap Imprmt Fund	(\$2,272,607.88)	(\$1,931,886.74)	\$790,085.01	(\$657,710.00)	\$24,634.00
Fund: 516 Gas Rate Stabilization Fd					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$4,048.20	\$6,352.19	\$5,222.57	\$5,000.00	\$10,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$4,048.20	\$6,352.19	\$5,222.57	\$5,000.00	\$10,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$1,247,000.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$4,048.20	\$6,352.19	\$5,222.57	\$5,000.00	\$10,000.00
Expenditure Totals	\$0.00	\$1,247,000.00	\$0.00	\$0.00	\$0.00
Fund Total: Gas Rate Stabilization Fd	\$4,048.20	(\$1,240,647.81)	\$5,222.57	\$5,000.00	\$10,000.00
Fund: 517 Gas System Reserve Fund					
Revenue					
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$705,000.00	\$0.00	\$0.00	\$0.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Expenditure Totals	\$0.00	\$705,000.00	\$0.00	\$0.00	\$0.00
Fund Total: Gas System Reserve Fund	\$0.00	(\$705,000.00)	\$0.00	\$0.00	\$0.00
Fund: 518 Gas Bond Service Fund					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$109.00	\$53,444.12	\$650.42	\$1,300.00	\$3,000.00
RE11-Transfers - Transfers In	\$1,669,178.90	\$1,669,882.71	\$1,347,597.45	\$434,000.00	\$436,600.00
Revenue Totals	\$1,669,287.90	\$1,723,326.83	\$1,348,247.87	\$435,300.00	\$439,600.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX4-Debt Serv - Debt Service	\$1,669,237.50	\$1,669,737.52	\$1,670,375.00	\$434,000.00	\$436,050.00
Revenue Totals:	\$1,669,287.90	\$1,723,326.83	\$1,348,247.87	\$435,300.00	\$439,600.00
Expenditure Totals	\$1,669,237.50	\$1,669,737.52	\$1,670,375.00	\$434,000.00	\$436,050.00
Fund Total: Gas Bond Service Fund	\$50.40	\$53,589.31	(\$322,127.13)	\$1,300.00	\$3,550.00
Fund: 522 Electric Construction Fd					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$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

Annual Budget by Account Classification Report

Summary

	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Manager
EX3-Cap Imp - Capital Improvements	\$741,308.57	\$353,906.45	\$2,197,420.05	\$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	\$741,308.57	\$353,906.45	\$2,197,420.05	\$0.00	\$0.00
Fund Total: Electric Construction Fd	(\$741,308.57)	(\$353,906.45)	(\$2,197,420.05)	\$0.00	\$0.00
Fund: 524 Hydroelectric Oprtns Fund					
Revenue					
RE06-Enterprise - Enterprise Revenues	\$794,462.68	\$1,970,809.90	\$3,044,639.35	\$2,306,000.00	\$1,578,343.00
RE09-Misc - Miscellaneous Revenue	\$1,348.00	\$2,530.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$795,810.68	\$1,973,339.90	\$3,044,639.35	\$2,306,000.00	\$1,578,343.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$421,967.80	\$910,268.99	\$1,513,725.20	\$1,445,400.00	\$1,568,343.00
EX2-Other Exp - Other Expenditures	\$1,053,929.13	\$307,296.10	\$355,607.50	\$574,786.00	\$10,000.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$52,036.34	\$0.00	\$0.00
Revenue Totals:	\$795,810.68	\$1,973,339.90	\$3,044,639.35	\$2,306,000.00	\$1,578,343.00
Expenditure Totals	\$1,475,896.93	\$1,217,565.09	\$1,921,369.04	\$2,020,186.00	\$1,578,343.00
Fund Total: Hydroelectric Oprtns Fund	(\$680,086.25)	\$755,774.81	\$1,123,270.31	\$285,814.00	\$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	\$5,570.00	\$2,498.50	\$6,026.00	\$6,000.00	\$6,000.00
RE09-Misc - Miscellaneous Revenue	\$291,943.48	\$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	\$1,863,413.00	\$0.00	\$2,500,000.00	\$35,630,190.00	\$9,352,069.00
Revenue Totals	\$2,160,926.48	\$2,498.50	\$2,506,026.00	\$35,636,190.00	\$9,358,069.00
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	\$158,750.00	\$158,750.00
EX3-Cap Imp - Capital Improvements	\$5,842,927.28	\$4,444,402.97	\$4,587,057.68	\$8,618,357.00	\$9,274,622.00
Revenue Totals:	\$2,160,926.48	\$2,498.50	\$2,506,026.00	\$35,636,190.00	\$9,358,069.00
Expenditure Totals	\$5,842,927.28	\$4,444,402.97	\$4,587,057.68	\$8,777,107.00	\$9,433,372.00
Fund Total: Electric Cap Imprvmt Fund	(\$3,682,000.80)	(\$4,441,904.47)	(\$2,081,031.68)	\$26,859,083.00	(\$75,303.00)
Fund: 526 Elec Rate Stablztn Fund					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$1,592.41	\$6,814.77	\$5,175.80	\$4,000.00	\$15,000.00
RE11-Transfers - Transfers In	\$500,000.00	\$3,015,000.00	\$1,900,000.00	\$0.00	\$7,500,000.00
Revenue Totals	\$501,592.41	\$3,021,814.77	\$1,905,175.80	\$4,000.00	\$7,515,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$500,000.00	\$5,000,000.00	\$0.00	\$1,350,000.00	\$7,500,000.00
Revenue Totals:	\$501,592.41	\$3,021,814.77	\$1,905,175.80	\$4,000.00	\$7,515,000.00
Expenditure Totals	\$500,000.00	\$5,000,000.00	\$0.00	\$1,350,000.00	\$7,500,000.00
Fund Total: Elec Rate Stablztn Fund	\$1,592.41	(\$1,978,185.23)	\$1,905,175.80	(\$1,346,000.00)	\$15,000.00
Fund: 527 Elec System Reserve Fund					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$2,191.98	\$16,873.02	\$11,942.98	\$10,000.00	\$345,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$34,860,350.00	\$0.00
Revenue Totals	\$2,191.98	\$16,873.02	\$11,942.98	\$34,870,350.00	\$345,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$915,000.00	\$1,900,000.00	\$34,860,350.00	\$21,452,819.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$2,191.98	\$16,873.02	\$11,942.98	\$34,870,350.00	\$345,000.00
Expenditure Totals	\$0.00	\$915,000.00	\$1,900,000.00	\$34,860,350.00	\$21,452,819.00
Fund Total: Elec System Reserve Fund	\$2,191.98	(\$898,126.98)	(\$1,888,057.02)	\$10,000.00	(\$21,107,819.00)
Fund: 528 92 Electric Bd Service Fd					

Annual Budget by Account Classification Report

Summary

	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget 2017 City Manager	
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$308,000.00	\$310,000.00
RE09-Misc - Miscellaneous Revenue	\$828.16	\$302,453.88	\$3,755.37	\$7,000.00	\$12,000.00
RE11-Transfers - Transfers In	\$14,608,336.00	\$15,045,911.19	\$11,903,156.67	\$2,166,000.00	\$2,175,000.00
Revenue Totals	\$14,609,164.16	\$15,348,365.07	\$11,906,912.04	\$2,481,000.00	\$2,497,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX4-Debt Serv - Debt Service	\$14,518,909.69	\$15,064,086.28	\$14,992,159.66	\$2,471,000.00	\$2,482,759.00
Revenue Totals:	\$14,609,164.16	\$15,348,365.07	\$11,906,912.04	\$2,481,000.00	\$2,497,000.00
Expenditure Totals	\$14,518,909.69	\$15,064,086.28	\$14,992,159.66	\$2,471,000.00	\$2,482,759.00
Fund Total: 92 Electric Bd Service Fd	\$90,254.47	\$284,278.79	(\$3,085,247.62)	\$10,000.00	\$14,241.00
Fund: 531 Water Construction Fund					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$3,000.00	\$0.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$4,000,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$0.00	\$0.00	\$0.00	\$3,000.00	\$4,000,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX3-Cap Imp - Capital Improvements	\$2,864,026.71	\$952,056.95	\$68,706.59	\$0.00	\$4,000,000.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$0.00	\$0.00	\$0.00	\$3,000.00	\$4,000,000.00
Expenditure Totals	\$2,864,026.71	\$952,056.95	\$68,706.59	\$0.00	\$4,000,000.00
Fund Total: Water Construction Fund	(\$2,864,026.71)	(\$952,056.95)	(\$68,706.59)	\$3,000.00	\$0.00
Fund: 535 Water Cap Imprmt Fund					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$6,757.50	\$0.00	\$0.00	\$0.00
RE06-Enterprise - Enterprise Revenues	\$66,650.00	\$72,630.00	\$38,880.00	\$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	\$1,034,345.00	\$1,203,299.00	\$4,209,100.00	\$1,574,250.00	\$1,619,500.00
Revenue Totals	\$1,100,995.00	\$1,282,686.50	\$4,247,980.00	\$1,584,250.00	\$1,629,500.00
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	\$0.00	\$158,750.00	\$158,750.00
EX3-Cap Imp - Capital Improvements	\$1,760,342.63	\$1,271,624.59	\$936,191.79	\$4,462,000.00	\$2,335,000.00
Revenue Totals:	\$1,100,995.00	\$1,282,686.50	\$4,247,980.00	\$1,584,250.00	\$1,629,500.00
Expenditure Totals	\$1,760,342.63	\$1,271,624.59	\$936,191.79	\$4,620,750.00	\$2,493,750.00
Fund Total: Water Cap Imprmt Fund	(\$659,347.63)	\$11,061.91	\$3,311,788.21	(\$3,036,500.00)	(\$864,250.00)
Fund: 536 Water Rate Stablztn Fund					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$11,172.96	\$9,280.04	\$5,314.96	\$2,500.00	\$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	\$11,172.96	\$9,280.04	\$5,314.96	\$2,500.00	\$5,500.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$11,172.96	\$9,280.04	\$5,314.96	\$2,500.00	\$5,500.00
Expenditure Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Total: Water Rate Stablztn Fund	\$11,172.96	\$9,280.04	\$5,314.96	\$2,500.00	\$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

Annual Budget by Account Classification Report

Summary

	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget 2017 City Manager	
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	\$0.00	\$190,000.00	\$192,000.00
RE09-Misc - Miscellaneous Revenue	\$123.03	\$54.73	\$52.03	\$25.00	\$1,600.00
RE11-Transfers - Transfers In	\$2,094,561.55	\$2,123,544.75	\$2,116,158.08	\$1,875,000.00	\$1,875,000.00
Revenue Totals	\$2,094,684.58	\$2,123,599.48	\$2,116,210.11	\$2,065,025.00	\$2,068,600.00
Expenditures					
EX4-Debt Serv - Debt Service	\$2,122,916.61	\$2,123,028.58	\$2,125,360.13	\$2,065,000.00	\$2,065,000.00
Revenue Totals:	\$2,094,684.58	\$2,123,599.48	\$2,116,210.11	\$2,065,025.00	\$2,068,600.00
Expenditure Totals	\$2,122,916.61	\$2,123,028.58	\$2,125,360.13	\$2,065,000.00	\$2,065,000.00
Fund Total: Water Bond Service Fund	(\$28,232.03)	\$570.90	(\$9,150.02)	\$25.00	\$3,600.00
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	\$0.00	\$68,040.10	\$0.00	\$0.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$1,436,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$0.00	\$0.00	\$68,040.10	\$0.00	\$1,436,000.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$111,320.00	\$115,138.00
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX3-Cap Imp - Capital Improvements	\$3,327,314.08	\$5,857,960.08	\$9,509,855.92	\$0.00	\$1,436,000.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$0.00	\$0.00	\$68,040.10	\$0.00	\$1,436,000.00
Expenditure Totals	\$3,327,314.08	\$5,857,960.08	\$9,509,855.92	\$111,320.00	\$1,551,138.00
Fund Total: Wastewater Constructn Fd	(\$3,327,314.08)	(\$5,857,960.08)	(\$9,441,815.82)	(\$111,320.00)	(\$115,138.00)
Fund: 543 Riverside Nature Area Con					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$58.66	\$118.35	\$118.90	\$100.00	\$150.00
Revenue Totals	\$58.66	\$118.35	\$118.90	\$100.00	\$150.00
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:	\$58.66	\$118.35	\$118.90	\$100.00	\$150.00
Expenditure Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Total: Riverside Nature Area Con	\$58.66	\$118.35	\$118.90	\$100.00	\$150.00
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	\$192,244.00	\$28,061.00	\$63,899.00	\$65,000.00	\$130,000.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$2,850,000.00	\$1,530,000.00	\$2,138,000.00	\$2,361,380.00	\$1,423,000.00
Revenue Totals	\$3,042,244.00	\$1,558,061.00	\$2,201,899.00	\$2,426,380.00	\$1,553,000.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$0.00	\$930,000.00	\$0.00	\$108,750.00	\$108,750.00
EX3-Cap Imp - Capital Improvements	\$1,032,978.52	\$382,323.67	\$202,125.09	\$2,974,500.00	\$1,929,500.00
Revenue Totals:	\$3,042,244.00	\$1,558,061.00	\$2,201,899.00	\$2,426,380.00	\$1,553,000.00
Expenditure Totals	\$1,032,978.52	\$1,312,323.67	\$202,125.09	\$3,083,250.00	\$2,038,250.00
Fund Total: Wastewater Cap Imprvmt Fd	\$2,009,265.48	\$245,737.33	\$1,999,773.91	(\$656,870.00)	(\$485,250.00)

Annual Budget by Account Classification Report

Summary

	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget 2017 City Manager	
Fund: 546 Wastewtr Rate Stablztn Fd					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$789.69	\$3,548.15	\$4,226.17	\$4,000.00	\$7,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$789.69	\$3,548.15	\$4,226.17	\$4,000.00	\$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:	\$789.69	\$3,548.15	\$4,226.17	\$4,000.00	\$7,000.00
Expenditure Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Total: Wastewtr Rate Stablztn Fd	\$789.69	\$3,548.15	\$4,226.17	\$4,000.00	\$7,000.00
Fund: 547 Wastewater Sys Reserve Fd					
Revenue					
RE11-Transfers - Transfers In	\$0.00	\$930,000.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$0.00	\$930,000.00	\$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	\$930,000.00	\$0.00	\$0.00	\$0.00
Expenditure Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Total: Wastewater Sys Reserve Fd	\$0.00	\$930,000.00	\$0.00	\$0.00	\$0.00
Fund: 548 Wastewater Bond Service					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$238,000.00	\$240,000.00
RE09-Misc - Miscellaneous Revenue	\$1,585.78	\$127,161.31	\$1,621.44	\$3,250.00	\$22,000.00
RE11-Transfers - Transfers In	\$4,560,213.98	\$4,611,062.34	\$4,633,728.06	\$4,609,000.00	\$3,800,000.00
Revenue Totals	\$4,561,799.76	\$4,738,223.65	\$4,635,349.50	\$4,850,250.00	\$4,062,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX4-Debt Serv - Debt Service	\$4,604,384.85	\$4,613,111.82	\$4,605,644.34	\$4,847,000.00	\$3,995,000.00
Revenue Totals:	\$4,561,799.76	\$4,738,223.65	\$4,635,349.50	\$4,850,250.00	\$4,062,000.00
Expenditure Totals	\$4,604,384.85	\$4,613,111.82	\$4,605,644.34	\$4,847,000.00	\$3,995,000.00
Fund Total: Wastewater Bond Service	(\$42,585.09)	\$125,111.83	\$29,705.16	\$3,250.00	\$67,000.00
Fund: 550 Parking Fund					
Revenue					
RE06-Enterprise - Enterprise Revenues	\$276,290.94	\$222,102.67	\$255,501.89	\$207,500.00	\$294,000.00
RE09-Misc - Miscellaneous Revenue	\$9,655.74	\$9,281.41	\$6,893.29	\$20,000.00	\$6,600.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$54,493.76	\$53,819.00	\$183,017.99	\$52,244.00	\$56,344.00
Revenue Totals	\$340,440.44	\$285,203.08	\$445,413.17	\$279,744.00	\$356,944.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$159,394.48	\$112,297.93	\$132,437.93	\$134,978.00	\$135,011.00
EX2-Other Exp - Other Expenditures	\$146,772.02	\$137,590.16	\$183,580.40	\$174,121.00	\$183,405.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$140,911.98	\$12,000.00	\$31,000.00
EX4-Debt Serv - Debt Service	\$54,493.76	\$53,818.76	\$53,068.74	\$52,244.00	\$56,344.00
Revenue Totals:	\$340,440.44	\$285,203.08	\$445,413.17	\$279,744.00	\$356,944.00
Expenditure Totals	\$360,660.26	\$303,706.85	\$509,999.05	\$373,343.00	\$405,760.00
Fund Total: Parking Fund	(\$20,219.82)	(\$18,503.77)	(\$64,585.88)	(\$93,599.00)	(\$48,816.00)
Fund: 551 Pkg Capital Imprvmt Fund					
Revenue					
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$1,500,000.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$0.00	\$0.00	\$0.00	\$1,500,000.00	\$0.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$29,450.25	\$0.00	\$0.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$1,500,000.00	\$0.00

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	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Manager
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$0.00	\$0.00	\$0.00	\$1,500,000.00	\$0.00
Expenditure Totals	\$0.00	\$0.00	\$29,450.25	\$1,500,000.00	\$0.00
Fund Total: Pkg Capital Imprvmt Fund	\$0.00	\$0.00	(\$29,450.25)	\$0.00	\$0.00
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	\$15,180.00	\$15,638.00	\$15,638.00
RE05-Recreation - Recreation Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE06-Enterprise - Enterprise Revenues	\$1,069,183.70	\$1,076,869.12	\$1,115,793.16	\$1,224,975.00	\$1,175,350.00
RE09-Misc - Miscellaneous Revenue	\$8,410.28	\$10,316.56	\$7,209.05	\$4,740.00	\$4,740.00
RE10-Financing - Other Financing Sources	\$475,750.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$21,782.00	\$258,682.25	\$119,332.78	\$96,958.00	\$96,054.00
Revenue Totals	\$1,590,305.98	\$1,361,047.93	\$1,257,514.99	\$1,342,311.00	\$1,291,782.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$549,147.49	\$452,318.59	\$479,043.40	\$640,345.00	\$527,753.00
EX2-Other Exp - Other Expenditures	\$598,117.35	\$624,823.98	\$596,300.68	\$631,800.00	\$660,100.00
EX3-Cap Imp - Capital Improvements	\$467,236.12	\$8,460.75	\$0.00	\$0.00	\$0.00
EX4-Debt Serv - Debt Service	\$21,782.00	\$218,682.25	\$118,455.78	\$96,958.00	\$96,054.00
Revenue Totals:	\$1,590,305.98	\$1,361,047.93	\$1,257,514.99	\$1,342,311.00	\$1,291,782.00
Expenditure Totals	\$1,636,282.96	\$1,304,285.57	\$1,193,799.86	\$1,369,103.00	\$1,283,907.00
Fund Total: Golf Fund	(\$45,976.98)	\$56,762.36	\$63,715.13	(\$26,792.00)	\$7,875.00
Fund: 561 Golf Rate Stblztn Fund					
Revenue					
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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: Golf Rate Stblztn Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund: 610 Fleet Maintenance Fund					
Revenue					
RE04-Chg Serv - Charges For Services	\$2,688,868.15	\$2,413,521.63	\$2,391,107.39	\$2,563,151.00	\$2,449,094.00
RE09-Misc - Miscellaneous Revenue	\$7,452.33	\$50.32	\$20,300.38	\$15,000.00	\$15,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$2,696,320.48	\$2,413,571.95	\$2,411,407.77	\$2,578,151.00	\$2,464,094.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$800,048.62	\$828,466.91	\$798,884.65	\$907,380.00	\$895,974.00
EX2-Other Exp - Other Expenditures	\$1,775,319.81	\$1,544,199.74	\$1,499,165.42	\$1,620,487.00	\$1,508,237.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$26,419.55	\$200,000.00	\$200,000.00
Revenue Totals:	\$2,696,320.48	\$2,413,571.95	\$2,411,407.77	\$2,578,151.00	\$2,464,094.00
Expenditure Totals	\$2,575,368.43	\$2,372,666.65	\$2,324,469.62	\$2,727,867.00	\$2,604,211.00
Fund Total: Fleet Maintenance Fund	\$120,952.05	\$40,905.30	\$86,938.15	(\$149,716.00)	(\$140,117.00)
Fund: 620 Central Services					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE04-Chg Serv - Charges For Services	\$5,376,735.49	\$5,806,776.07	\$6,221,134.59	\$7,953,208.00	\$8,260,360.00
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	\$5,376,735.49	\$5,806,776.07	\$6,221,134.59	\$7,953,208.00	\$8,260,360.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$3,403,098.64	\$3,659,778.53	\$3,989,400.26	\$4,716,708.00	\$5,095,877.00
EX2-Other Exp - Other Expenditures	\$1,942,666.35	\$2,099,690.32	\$2,200,643.37	\$2,659,526.00	\$2,740,653.00

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	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Manager
EX3-Cap Imp - Capital Improvements	\$42,025.42	\$41,792.04	\$31,443.03	\$567,000.00	\$559,000.00
Revenue Totals:	\$5,376,735.49	\$5,806,776.07	\$6,221,134.59	\$7,953,208.00	\$8,260,360.00
Expenditure Totals	\$5,387,790.41	\$5,801,260.89	\$6,221,486.66	\$7,943,234.00	\$8,395,530.00
Fund Total: Central Services	(\$11,054.92)	\$5,515.18	(\$352.07)	\$9,974.00	(\$135,170.00)
Fund: 640 Central Benefits Fund					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE10-Financing - Other Financing Sources	\$616,260.46	\$425,595.07	\$9,208.72	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$551,848.00
Revenue Totals	\$616,260.46	\$425,595.07	\$9,208.72	\$0.00	\$551,848.00
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	\$600,000.00	\$0.00	\$551,848.00
Revenue Totals:	\$616,260.46	\$425,595.07	\$9,208.72	\$0.00	\$551,848.00
Expenditure Totals	\$0.00	\$0.00	\$600,000.00	\$0.00	\$551,848.00
Fund Total: Central Benefits Fund	\$616,260.46	\$425,595.07	(\$590,791.28)	\$0.00	\$0.00
Fund: 650 Economic Budget Stabilization					
Revenue					
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$1,777,955.00	\$316,023.00	\$0.00
Revenue Totals	\$0.00	\$0.00	\$1,777,955.00	\$316,023.00	\$0.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$1,600,000.00	\$0.00	\$400,000.00
Revenue Totals:	\$0.00	\$0.00	\$1,777,955.00	\$316,023.00	\$0.00
Expenditure Totals	\$0.00	\$0.00	\$1,600,000.00	\$0.00	\$400,000.00
Fund Total: Economic Budget Stabilization	\$0.00	\$0.00	\$177,955.00	\$316,023.00	(\$400,000.00)
Fund: 715 Unclaimed Monies Fund					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$150,000.00	\$150,000.00
Revenue Totals	\$0.00	\$0.00	\$0.00	\$150,000.00	\$150,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$46.68	\$7,140.20	\$0.00	\$25,000.00	\$25,000.00
Revenue Totals:	\$0.00	\$0.00	\$0.00	\$150,000.00	\$150,000.00
Expenditure Totals	\$46.68	\$7,140.20	\$0.00	\$25,000.00	\$25,000.00
Fund Total: Unclaimed Monies Fund	(\$46.68)	(\$7,140.20)	\$0.00	\$125,000.00	\$125,000.00
Fund: 730 Benninghoffen Trust Fund					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$175.73	\$247.50	\$247.50	\$250.00	\$500.00
Revenue Totals	\$175.73	\$247.50	\$247.50	\$250.00	\$500.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$224.22	\$247.50	\$247.50	\$250.00	\$500.00
Revenue Totals:	\$175.73	\$247.50	\$247.50	\$250.00	\$500.00
Expenditure Totals	\$224.22	\$247.50	\$247.50	\$250.00	\$500.00
Fund Total: Benninghoffen Trust Fund	(\$48.49)	\$0.00	\$0.00	\$0.00	\$0.00
Fund: 775 Sinking Fund					
Revenue					
RE08-Spec Assmt - Special Assessments	\$499,688.64	\$484,899.95	\$0.00	\$0.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$2,360.55	\$6,561.90	\$836.46	\$0.00	\$0.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$3,215,729.97	\$3,265,589.60	\$3,665,165.28	\$4,507,217.00	\$4,354,355.00
Revenue Totals	\$3,717,779.16	\$3,757,051.45	\$3,666,001.74	\$4,507,217.00	\$4,354,355.00
Expenditures					
EX4-Debt Serv - Debt Service	\$3,895,879.89	\$3,888,299.97	\$3,971,453.77	\$4,507,217.00	\$4,354,355.00
Revenue Totals:	\$3,717,779.16	\$3,757,051.45	\$3,666,001.74	\$4,507,217.00	\$4,354,355.00
Expenditure Totals	\$3,895,879.89	\$3,888,299.97	\$3,971,453.77	\$4,507,217.00	\$4,354,355.00
Fund Total: Sinking Fund	(\$178,100.73)	(\$131,248.52)	(\$305,452.03)	\$0.00	\$0.00

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Summary

	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Manager
Revenue Grand Totals:	\$243,491,325.48	\$257,977,794.02	\$360,452,864.35	\$453,760,532.00	\$282,084,352.00
Expenditure Grand Totals:	\$249,143,403.54	\$273,859,267.59	\$377,165,311.59	\$434,196,646.00	\$307,969,688.00
Net Grand Totals:	(\$5,652,078.06)	(\$15,881,473.57)	(\$16,712,447.24)	\$19,563,886.00	(\$25,885,336.00)