



2014

City of Hamilton
BUTLER COUNTY OHIO



Adopted Annual Budget

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How to Use This Budget Book

How to Use This Document

We've 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're looking for in such a complex document. To make your search easier, we've provided a number of tools, such as similar "How To Use This Section" pages, to help you find what you need. The Table of Contents as well as links to various sections throughout the book are valuable resources to help you explore 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 is divided into five sections:

Introduction — Includes a listing of principal officials and a City-wide 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-XII.

City Overview — This section contains the City Manager's Letter, an outline of Hamilton's history, and information about financial policies of the City including debt. Pages 1-20.

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 2014 Adopted Operating Budget with respect to budgetary trends. The All Funds Budget Summary and Fund Matrix introduce the budget for Fiscal Year 2014 and the Capital Budget Summary outlines capital investment priorities in 2014. Pages 21-44.

Department Overviews — This section 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 45-84.

Hamilton Highlights

Hamilton Highlights have been included throughout the budget book on pages that would have otherwise been left blank. 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.

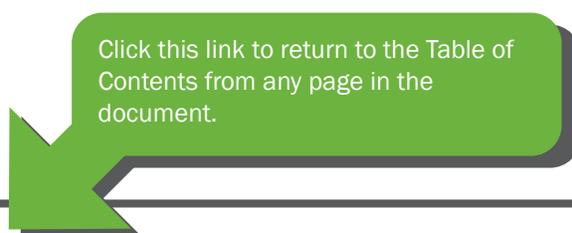
Social Media Leadership	p11
Tree City USA	p20
Economic Development	p25
Reliable Public Power Provider	p81
Green Business Awards	p106
Downtown Projects	p114
Award Winning Natural Gas	p128
Award Winning Water	p136

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 85-136.

Appendices — Provides statistical and supplemental data as well as a glossary of common terms used throughout the budget document Pages 137-149.

Classification Summary — The full fund Classification Summary outlining revenues and expenditures of the 2014 Budget adopted by the Hamilton City Council through appropriations ordinance OR2013-12-105. Pages 150 - 168.

Click this link to return to the Table of Contents from any page in the document.

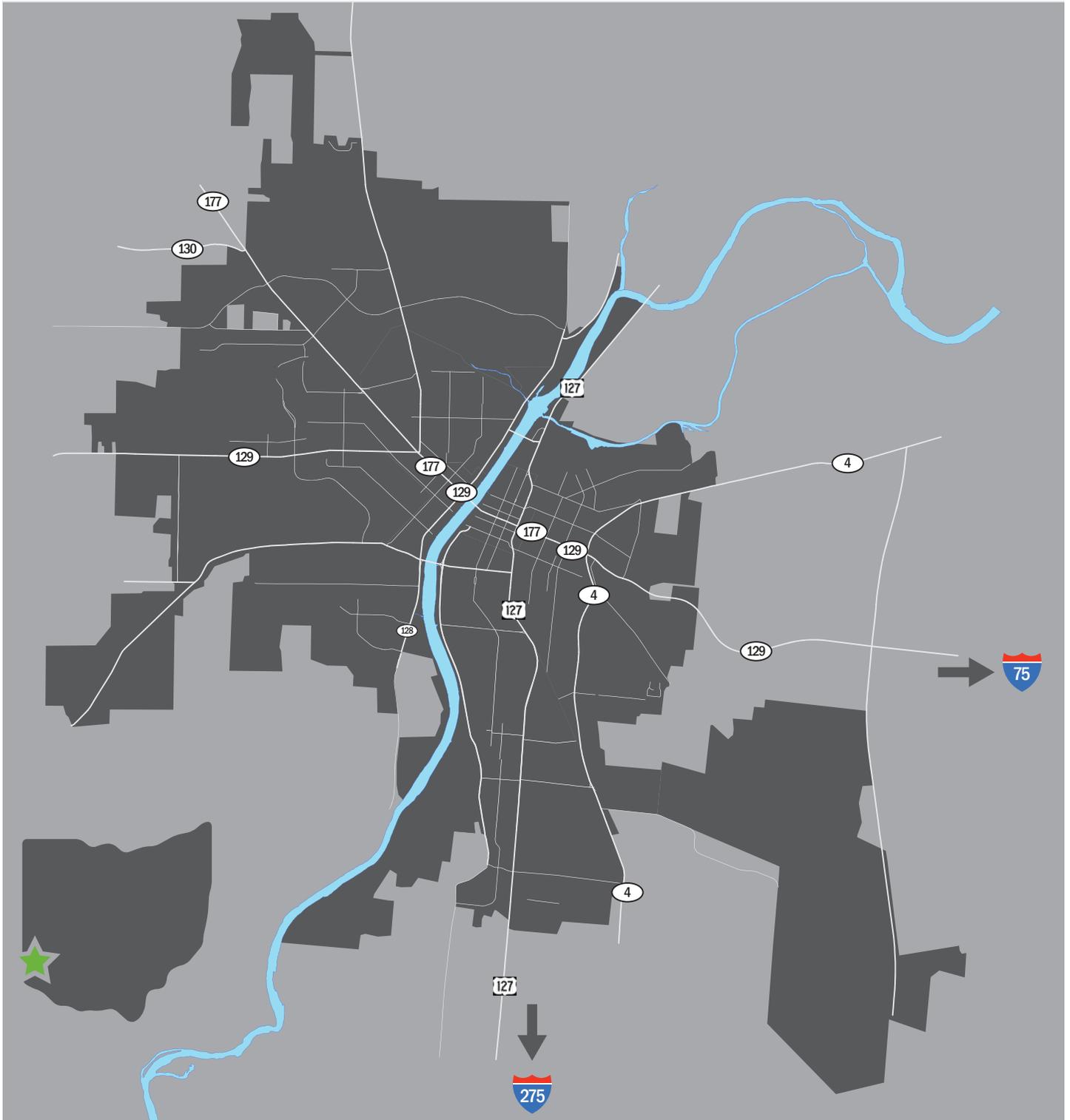


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Introduction | V

Map of Hamilton



2013 List of Principal Officials

ELECTED OFFICIALS

Pat Moeller
Rob Wile
Robert M. Brown
Carla Fiehrer
Archie Johnson
Kathleen Klink
Timothy Naab
Daniel J. Gattermeyer

Mayor
Vice Mayor
Council Member
Council Member
Council Member
Council Member
Council Member
Municipal Court Judge

The principal officers listed reflect the organizational structure of the City of Hamilton during 2013 as the 2014 budget was developed. However, the organizational chart on the following page as well as individual departmental descriptions and related organizational charts illustrate changes in the organizational structure adopted by the Hamilton City Council on January 8, 2014 through Ordinances OR2014-1-2 and OR2014-1-4.

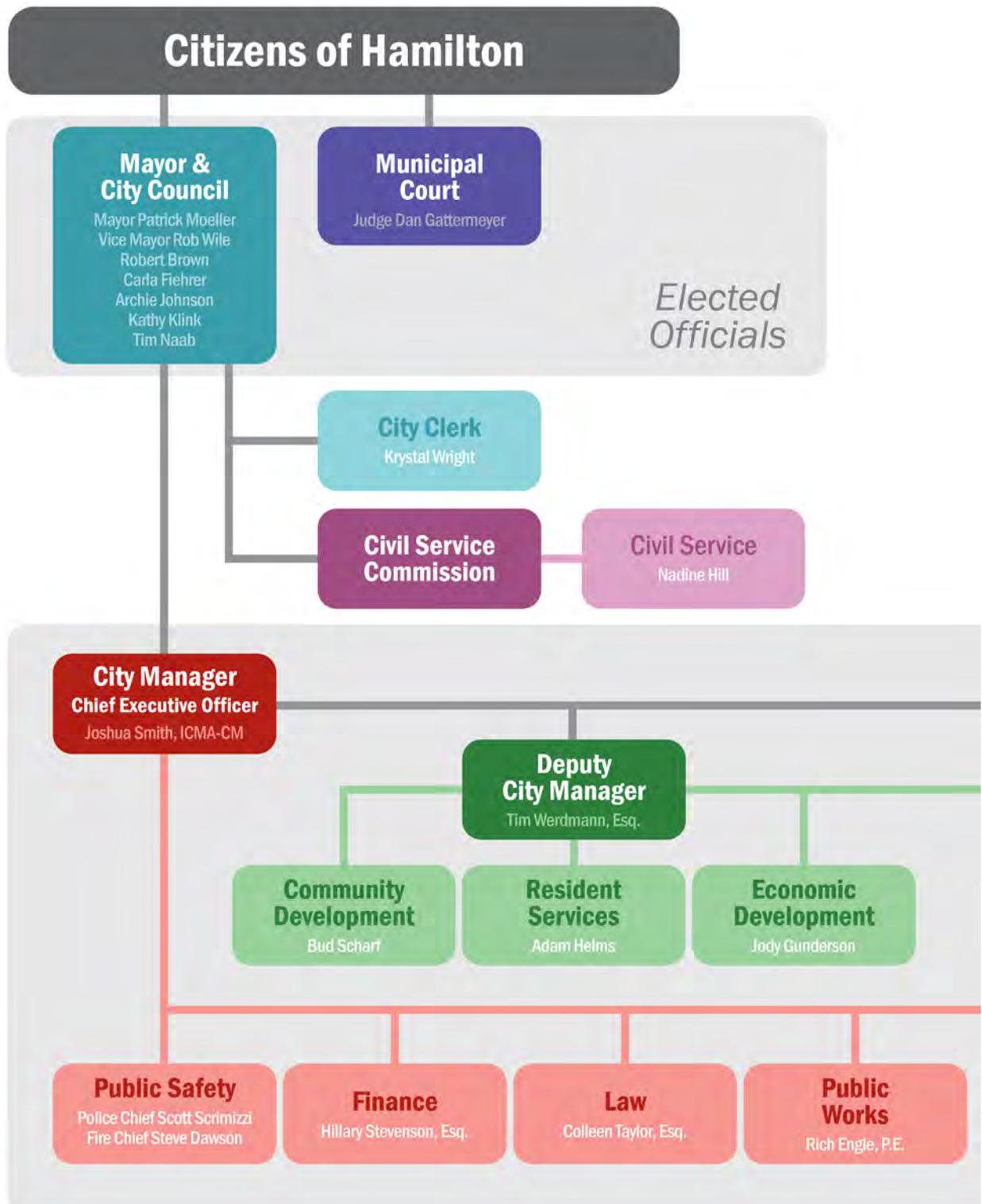
ADMINISTRATIVE PERSONNEL

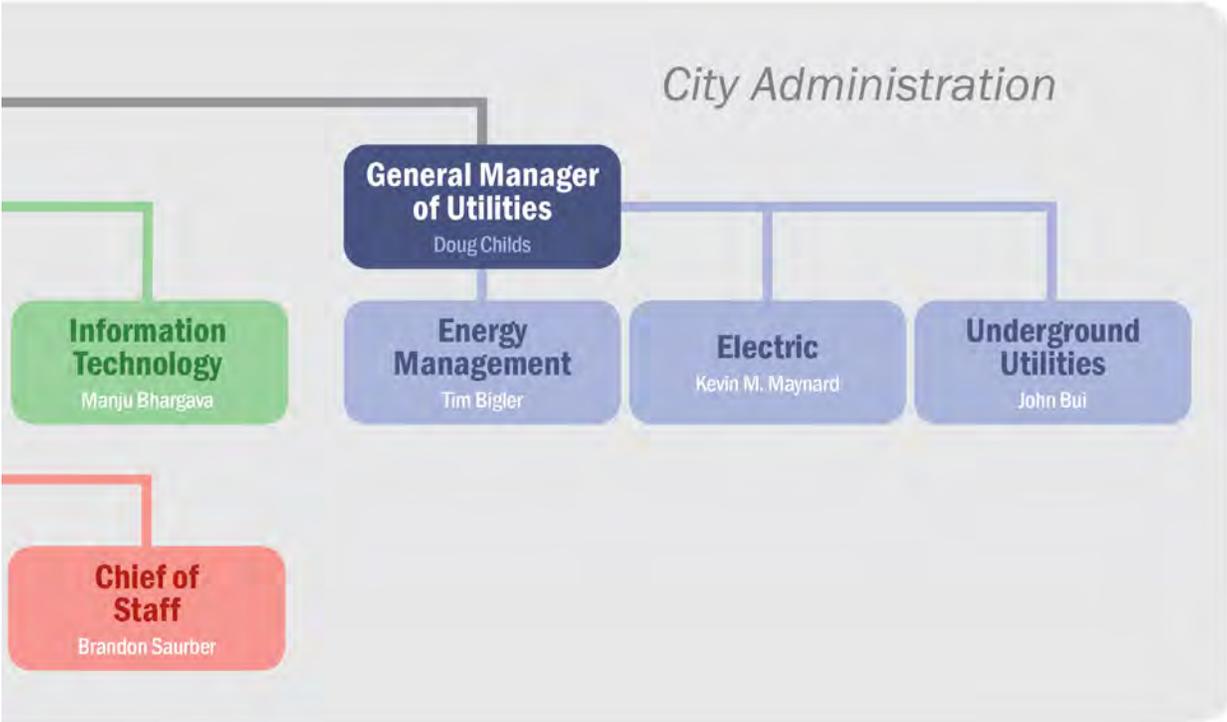
Joshua A. Smith
Hillary Stevenson
Timothy Werdmann
Doug Childs
Ana Ramanathan
Colleen Taylor
Nadine Hill
J. Scott Scrimizzi
Steve Dawson
John Bui
Tony Pochard
Timothy E. Bigler
Richard Engle P.E.
Eugene "Bud" Scharf
Jody Gunderson
Manju Bhargava
Deborah J. Hymer
Krystal Wright

City Manager
Deputy City Manager/Director of General Operations
Deputy City Manager
General Manager of Utilities
Acting Finance Director
Director of Law
Director of Civil Service and Personnel
Police Chief
Fire Chief
Acting Director of Underground Utilities
Director of Electric
Acting Director of Energy Management
Director of Public Works
Director of Community Development
Director of Economic Development
Acting Director of Information Technology
City Treasurer
City Clerk



2014 City Organizational Chart





Hamilton at a Glance

Population			
1910	35,279	1970	67,865
1920	39,675	1980	63,189
1930	52,176	1990	61,436
1940	40,592	2000	60,690
1950	57,951	2010	62,447
1960	72,345	Est. 2012	62,562

Age Distribution	
Under 5	8.1%
5 to 9	6.8%
10 to 14	6.4%
15 to 19	6.0%
20 to 24	7.0%
25 to 29	8.1%
30 to 34	7.2%
35 to 39	6.3%
40 to 44	6.0%
45 to 49	6.7%
50 to 54	7.0%
55 to 59	6.1%
60 to 64	5.1%
65 to 69	3.4%
70 to 74	2.9%
75 to 79	2.7%
80 to 84	2.2%
85 and over	2.0%

Household Income	
Less than \$10,000	10.1%
\$10,000 to \$14,999	7.3%
\$15,000 to \$24,999	15.3%
\$25,000 to \$34,999	12.5%
\$35,000 to \$49,999	18.1%
\$50,000 to \$74,999	19.6%
\$75,000 to \$99,999	8.8%
\$100,000 to \$149,999	5.8%
\$150,000 to \$199,999	1.8%
\$200,000 or More	0.6%

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

Racial Composition	
White	84.0%
Black or African American	8.5%
Hispanic or Latino	6.4%
All Other Races	1.1%

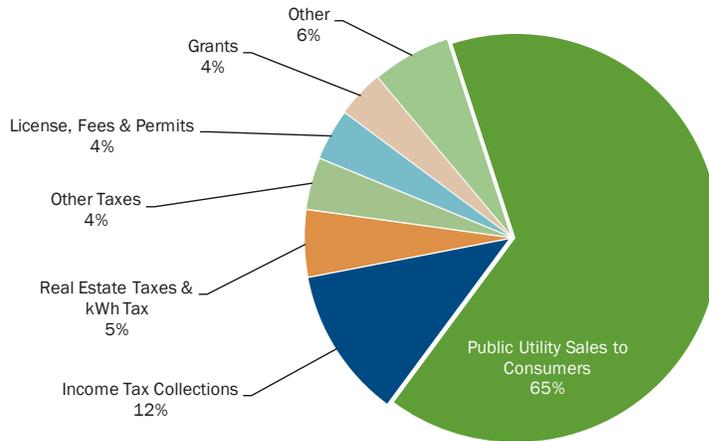
Education (age 25 and over)	
Less than 9 th grade	4.8%
9 th to 12 th grade - non-graduate	14.7%
High School graduate or equivalent	42.0%
Some college - non-graduate	18.1%
Associates degree	5.3%
Bachelors degree	9.7%
Graduate or Professional degree	5.3%

Top 10 Employers within the City of Hamilton		
Company	Industry	Employees
Butler County	Government	1,750
Hamilton City School District	Education	1,095
Fort Hamilton Hospital	Health Care	1,020
Community First	Health Care	650
City of Hamilton	Government	644
Miami University - Hamilton	Education	370
ThyssenKrupp Bilstein of America	Manufacturing	350
Meijer	Retail	325
The Kroger Company	Retail	250
First Financial Bank	Financial	230

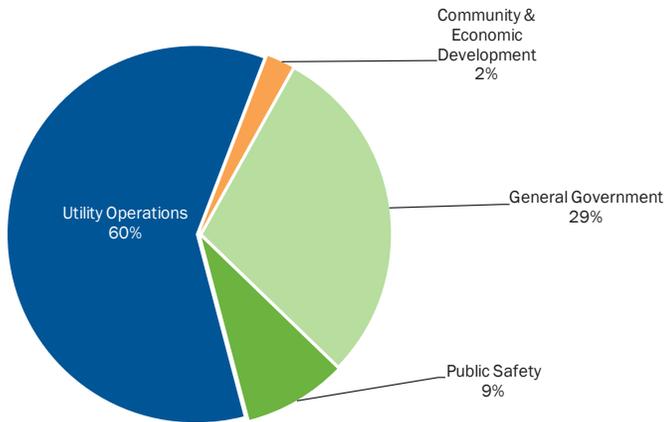
Major Employment Sectors	
Sales and office occupations	27.1%
Management, business, science, and arts occupations	25.4%
Service occupations	19.3%
Production, transportation, and material moving occupations	16.8%
Natural resources, construction, and maintenance occupations	11.4%

Budget at a Glance

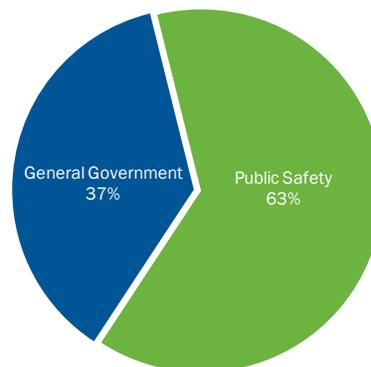
Where the money comes from (all funds)



Where the money goes (all funds)



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 and 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 2014 Budget and related public documents, such as this budget book. Please note that the objectives and goals listed to the right may be adapted and changed throughout the upcoming year and in the future to reflect the collaborative strategic planning process of the City.

Strategic Objectives and Goals: 2012-2018

To become a purposeful destination for **Working**

Realize \$50 million of new private industrial/commercial investment

Add 2,000 net new jobs

To become a purposeful destination for **Living**

Increase home ownership to 60% while furthering the vitality of the urban core

Decrease vacant residential structures by 30%

To become a purposeful destination for **Playing**

Engage 50,000 participants annually in special events, arts, & recreation activities

Generate \$10 million in new investment around the Great Miami River

2014 Budget

City Overview



About the City of Hamilton

Hamiltons 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 has a total area of approximately 22 square miles bisected by the Great Miami River.

Hamilton was founded in 1791 by European Americans at Fort Hamilton, a frontier military fort named in honor of Alexander Hamilton - who was then 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. The hydraulic system was instrumental in the expansion of industry in Hamilton and later attracted Henry Ford to Hamilton after World War I when he sought a site for a tractor factory that was later 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's residents through architecture, culture, and food. Like Cincinnati, Hamilton was home to many German and Italian immigrants and also had a strong Jewish community at the turn of the 20th century.

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

In March of 1913, Hamilton suffered a devastating flood as the Great Miami River rose after five days of heavy rains. 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 eighteen feet in some areas of the City. Around 200 residents died in the Flood of 1913 and damage in the Miami River Valley was calculated at \$100,000,000, the equivalent of \$2,000,000,000 in today's value.



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



Image of the 1913 flood courtesy of the Lane Public Library

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 producing 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. A decision to reduce traffic flow through the city by having Interstate Highway 75 (I-75) by-pass the City left Hamilton disconnected from the newest transportation network until Hamilton gained direct interstate access when the Butler County Veterans Highway (State Route 129) was built in 1999.

Since the mid-20th century, industry in Hamilton has transitioned to reflect the changing manufacturing trend in the area. Several anchor industries, such as paper production and machinery manufacturing that defined the community’s industrial landscape have closed their doors in recent years. However, Hamilton is working to revitalize the community through an arts-centered downtown renaissance supported by many businesses employing revolutionary and innovative approaches to manufacturing as well as other industries.

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 focus specifically on enhancing the quality of life for residents through community experiences involving the arts, recreation, music, and a vibrant downtown core. A waterfront amphitheater (RiversEdge) was recently completed and the City is focused on creating Complete Streets to increase biking opportunities and make the city more walkable. Residents also receive extremely competitive utility service from the City and residents enjoy having the “World’s Best Water”(as named by the Berkeley Springs International Competition in 2010) in their homes.



The Hamilton Fairfield Symphony Orchestra performs at the new RiversEdge amphitheater



Alexander Hamilton sculpture “The American Cape” by Kristen Bisbal

The population of Hamilton has doubled in the last 100 years, although the community experienced a decline in population from 1960 through 2000 as a result of the shrinking manufacturing sector. Hamilton’s population has been steadily increasing since 2000 and an estimated 62,562 people live in Hamilton today.



Letter From the City Manager

February 28th, 2014

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

Please find contained herein detailed information regarding our Fiscal Year 2014 Budget. The budget is designed to meet the existing and emerging needs of the City, and it reflects Council guidance and staff recommendations, which encompass how we can best accomplish the City's strategic goals while serving our residents and businesses.

The City has worked very hard the past several years to address significant budget reductions due to the impact of the national economy and reduction (or elimination) of State revenues to the City, while balancing rising costs in health insurance, fuel, and contractual obligations.

City Management understands these challenges and is addressing them with a sense of urgency. Prior City Manager Mark Brandenburger led a significant cost-reduction effort in 2008 when the national and world economies slowed dramatically. Since 2008, General Fund revenues have declined by over \$8 million (or almost 20%), which has required further reductions in spending.

In late 2010, the City reorganized by eliminating several positions and streamlining the City organization. Furthermore, the conversation started on how to move away from a traditional budgeting model and towards a budget that is focused on outcomes versus incremental budget methods. Due to financial pressures created by rising health care costs, stagnant revenues, and aging infrastructure, the City will begin the formal transition of our budgeting process to a more formal Budgeting for Outcomes platform, with a target date for implementation of January 1, 2016. This process will shift the City's budget to an approach that begins with the results citizens want and focuses not on how to cut a certain percentage of the budget, but on how to maximize desired results with the funding which is available. This approach will help create a more sustainable budget process, while improving the value government delivers to the public.

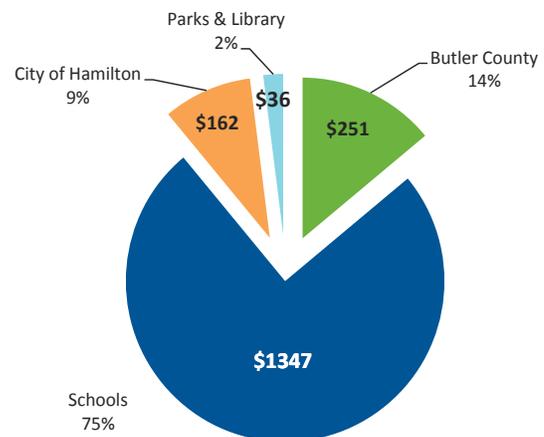
Transparency

The budgeting process in Hamilton will also reflect a renewed focus on transparency. Transparency promotes accountability and increases public engagement that enhances the effectiveness of governments. Thus, it is imperative that the City's financials be as transparent as possible. This document and its contents were created in an effort to share information that is relevant to city residents, such as the example below depicting the average Hamiltonian net property tax bill issued in 2013 and a chart depicting how property taxes are distributed.

Average Assessed Value of Hamilton Homes:	\$107,600
Estimated Net Property Tax Bill on Average Home:	\$1,796

City of Hamilton Portion of Total Tax Bill: \$162

Where Do Your Property Tax Dollars Go?



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 2014, 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.

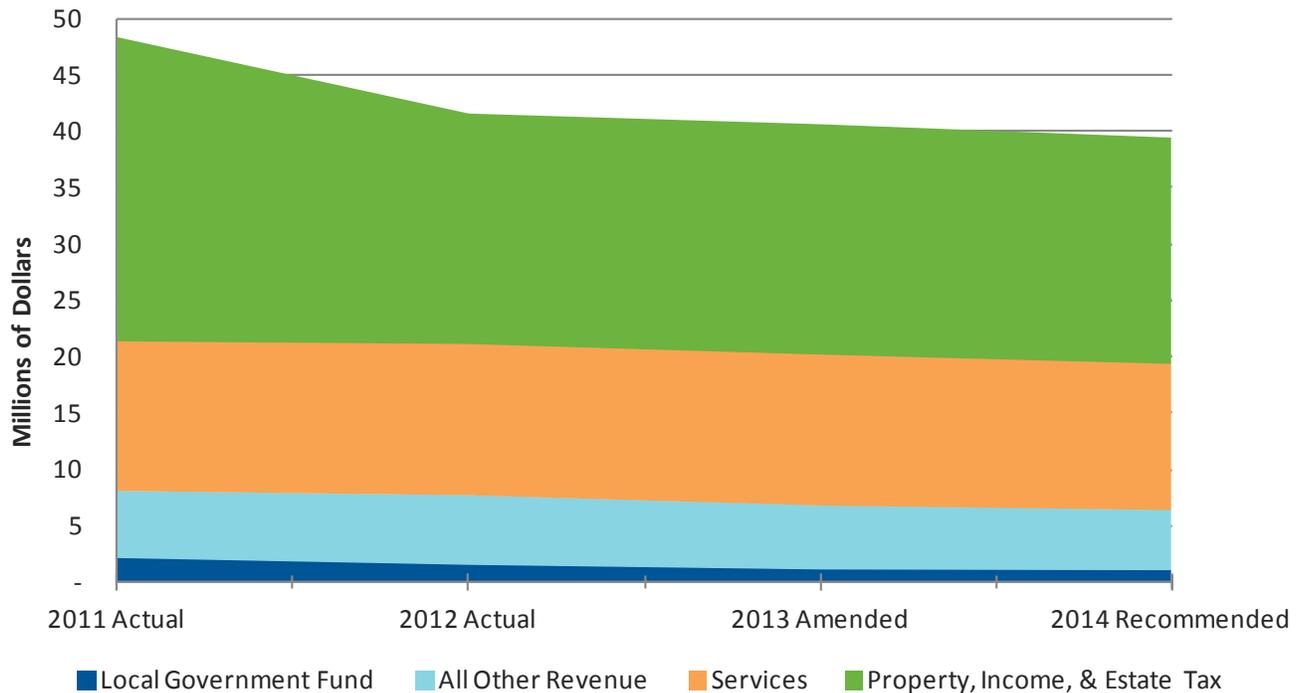
Being Strategic

The Hamilton City Council held their first formal Strategic Planning process in many years in February 2011. Understanding scarce resources demands strategic allocation. Several key projects were prioritized and a comprehensive analysis took place identifying strengths that needed to be leveraged and gaps which needed to be closed. What emerged was a very strong emphasis on leveraging our utilities (by better marketing our green generation and low rates), focusing on restoring our urban fabric by repurposing historic buildings, stimulating creative density, emphasizing the importance of our neighborhoods, and understanding that by shaping our public realm to maximize shared value, we can successfully facilitate creative patterns of activities and connections. Key capital projects or investments identified included commencing construction on South Hamilton Crossing by 2016 and completing the Meldahl Hydroelectric Project in the first quarter of 2015; finalizing and executing a master plan for the City's "front door" (East High Corridor) and completing the RiversEdge Amphitheater, while creating a complimentary set of activities at the amphitheater.

General Fund Overview

The General Fund has \$39.84 million in projected revenues for 2014, with \$41.75 million in projected expenditures. The figures on this and the following page show the General Fund's historical revenues and expenditures by source and function respectively.

General Fund Revenue by Source (2011-2014)



The other takeaway from the February 2011 strategic planning session was the importance of making our community a “smart city” to ensure its sustainability. What helped crystallize this was an August 2012 blog post on Meeting of the Minds, which discussed sustainability as it impacts the following areas: economic sustainability; social sustainability; ecological sustainability and efficient city management. The premise on this particular blog was that “smarter and better connected urban communities are utilizing intelligent systems, building a platform that helps government increase the efficient delivery of services, which in turn enhances the quality of life for residents.” It further defined the four interrelated areas which, when combined, create sustainable development.

Economic Sustainability: creating new jobs, stimulating critical industries, supporting new business.

Social Sustainability: improving the delivery of services to the citizen, boosting the quality of life across age groups and demographics, enriching culture, opening wider opportunities for social inclusion.

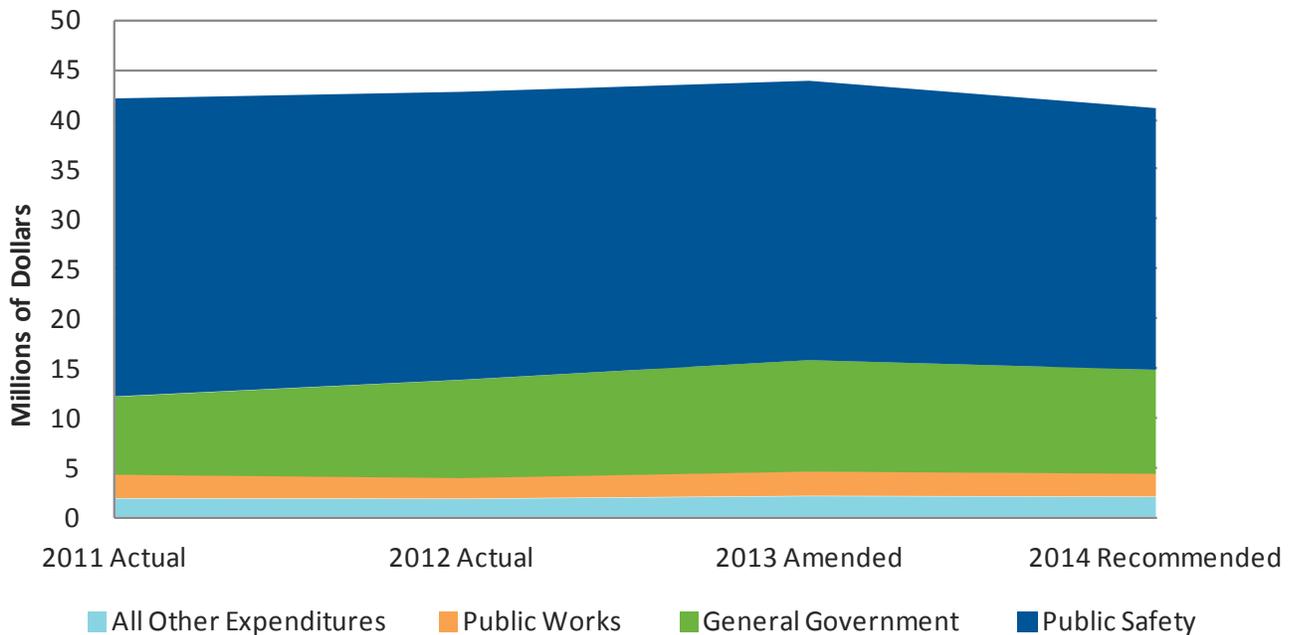
Ecological Sustainability: reducing the environmental impact and resource consumption of the city, including the adoption of planning which connects the built environment to green spaces and native ecosystems.



Efficient City Management: reducing costs and inefficiencies in municipal operations and services, coordinating across groups and industries to improve government processes and strengthen city management systems.

These four interconnected pillars of sustainable development are essential to deliver both immediate and long-term benefits for citizens, the economy, and the planet. The question cities now face is not whether to embrace sustainable development, but how. The City of Hamilton’s initiatives aim to foster economic growth while preserving the quality of the environment for future generations.

General Fund Budget Expenditures by Function (2011-2014)



Major Ongoing Initiatives

- **Monetizing Meldahl Participation Payment:** The City monetized the General Fund contributions to operate the Meldahl Hydroelectric Facility when it becomes operational in 2015. The City netted approximately \$9.4 million for capital investment with proceeds generated from this borrowing. City Council has approved the following uses for those proceeds.
 - **\$5.0 Million South Hamilton Crossing** - The South Hamilton Crossing project, or SHX, will replace an existing at-grade railroad crossing with a railroad overpass created by extending Grand Boulevard to the west. The total cost of this expansive project is \$23 million and includes funding through the Congestion Mitigation and Air Quality Improvement (CMAQ) Program as well as the Butler County Transportation Improvement District (TID) and other partners. Of the three grade separations on the east side of the City, Hamilton has only one granting uninterrupted east-west traffic flow. This project, first referenced as a needed project in a 1911 Hamilton newspaper article, is expected to greatly improve connectivity to Miami University-Hamilton, the VORA Technology Park, and Hamilton's 60 acre University Commerce Park.
 - **\$2.5 million for CORE Fund** - Consortium for Ongoing Reinvestment Efforts (CORE) Fund. In partnership with area banks (including First Financial Bank and US Bank), the City of Hamilton, and the Hamilton Community Foundation, the CORE Fund will be a driving force in our community's redevelopment and revitalization efforts.
 - **\$500,000 for Great Miami River Recreation Trail** - The Great Miami River Recreation Trail winds around parks, museums, and natural land, while offering a plethora of distinct and breathtaking views, from urban skylines to river vistas. Connecting this trail will add to the quality of life of our residents and further improve Hamilton as a place to live and play.
 - **\$500,000 for Spraygrounds in Three Neighborhoods** - Lindenwald, North End, & West-Side: Children and families in Hamilton are in need of a place to cool off in the summer. These locations will benefit from these summertime attractions. Spraygrounds are more economical than swimming pools and will increase the overall well-being of our citizens.
- **\$200,000 For CustomerFirst** - The Customer First Initiative will help create better, more customer-focused services for our citizens, making government friendlier and easier to access. The service desk in the lobby of the One Renaissance Center will quickly connect trained City staff with residents to more efficiently and effectively meet their need for information and assistance. The City has already completed the Customer Satisfaction Survey and implemented a 311 request for service system and additional supporting projects, such as the Customer Information System, will be the focus in 2014.
- **\$100,000 for East High Gateway Improvements** - Work in 2014 funded by these bond proceeds will focus on enhancing the East High Street underpass by painting or covering the Norfolk-Southern Railroad Bridge. The East High Street Gateway is an important entrance into Hamilton, and making improvements on East High is vital to the overall impression of the City. Other work in 2014 includes adding streetscape fixtures, relocating all overhead electric, cable, and telephone facilities underground, adding turn lanes, and adding new commercial access drives along East High, improving traffic flow and increasing the attractiveness of the entrance into Hamilton.
- **\$100,000 for Central Avenue & Knightsbridge Intersection Improvement** - The Central Avenue & Knightsbridge Intersection is in need of some improvements, both functionally and aesthetically. Work on this intersection will help to streamline traffic flow and provide a much needed face-lift.
- **\$50,000 for Third Street Improvements** - Third Street connects our downtown to historic German Village, and a master plan will be developed to help create a type of entertainment district along this street. Improvements along this stretch need to be completed to make the corridor more attractive.
- **\$50,000 for RiversEdge Master Planning/Charrette Process** - With Phase I of RiversEdge complete and the tensile canopy installed, we can begin creating the master plan for Phase II. By consulting with all of our stakeholders through a formalized charrette process, we will create joint ownership of ideas and solutions between residents and developers.



The following projects all involve significant capital funds, and are vital to the revitalization and overall success of the City of Hamilton. The initiatives below have been completed or are currently underway:

- **Downtown Parking Improvements** - In an effort to make parking more convenient and encourage more downtown visitors, free parking has been made available on our main thoroughfare (High St) and the immediate vicinity. Furthermore, the cost of parking in downtown garages has been lowered significantly to increase the demand for parking in these areas.
- **Community Reinvestment Area (CRA)** - To incentivize revitalization where barriers to investment exist, the CRA was created with the goal of revitalizing our traditional neighborhoods within the community. Improvements resulting in real property tax increases may be eligible for tax exemptions within designated Community Reinvestment Areas.
- **Land Bank** - Through Moving Ohio Forward funding, \$1.1 million was designated for the City of Hamilton by the Butler County Land Reutilization Corporation (Land Bank). The City matched these funds for a total of \$2.2 million, and to date the program has demolished 91 houses and currently has contracts pending for demolition on 12 more.
- **Form Based Codes** - Form-based zoning controls were developed for the areas adjacent to Main Street and Downtown/High Street. Form-based zoning tools focus more on detailed design of buildings to ensure that future development or redevelopment fits into and contributes to the existing character of a defined area, while allowing the owners of those buildings a wider range of mixed uses within those buildings.
- **Golf Course Investment** - The revamping of our municipal golf courses has been a success. Hamilton is among the best in the nation for golf quality and value, featuring two golf courses that are fully equipped with full service golf Pro Shops and clubhouses.
- **Brownfield Redevelopment** - The objective of the City of Hamilton's Brownfield Redevelopment Program is to promote the reuse of underutilized former industrial sites within our community. This initiative represents our efforts to remove barriers to redevelopment and foster additional incentives to establish creative pathways for reusing these properties in a manner consistent with the City's Strategic Plan.

New Initiatives

- **CustomerFirst Launch** - The CustomerFirst Initiative encompasses a number of projects that intend to make government as user friendly as possible. The philosophy behind CustomerFirst will be to address customer needs as quickly and efficiently as possible (one stop, one call, one click). We will continue to roll out new initiatives that focus on the needs of our customers.
- **Biztech** - Hamilton's business incubator Biztech has set forth with a new vision for 2014 and the future of the local start-up community. With a focus on high-growth, innovative business models, Biztech will play a strategic role in local as well as regional growth. Biztech is supported by several new partnerships and alliances, some of which include the City of Hamilton, Butler Tech, Miami University's Mechanical Engineering Department, Cintrifuse, and the Greater Cincinnati Energy Alliance. Partnering with these well established regional innovators will help drive growth and build Hamilton's entrepreneurial ecosystem.
- **3rd Street Now** - A Third Street Master Plan will be a new initiative for 2014. This master plan will encompass the stretch of Third Street from Ludlow to Hensel, connecting the former Ringels building from the South to the heart of German Village on the North. Dollars in Community Development Block Grant (CDBG), Utilities, and Public Works budgets have been allocated for this section of 3rd Street in the 2014 Budget.
- **17Strong Neighborhood Initiative** - We have identified 17 neighborhoods in Hamilton and a program will be developed to carve out monies that will rotate through the neighborhoods on a five-year cycle (3 to 4 neighborhoods per year). The City will work with these 17 community groups to direct spending in the areas that they specify.
- **CleanTech Corridor** - Planning for a CleanTech Corridor from Martin Luther King Jr. Blvd./High Street north to the Power Plant will soon begin. The CleanTech Corridor will identify clean tech resources and promote the awareness, access, and use of these resources by companies that are attracted to the area and require high quality research and development technology services. This will be a great initiative to follow the completion of the South Hamilton Crossing project.

- **Budgeting for Outcomes**

Budgeting for Outcomes is a type of priority-based budgeting that connects government spending to results within the community. Departments prepare budgets based on the programs and services provided. While transitioning to a formal Budgeting for Outcomes process will not be easy from a practical perspective, it is a relatively easy formula as explained by the Government Finance Officers Association (below):

1. Determine the Price of Government (How much revenue will be available?)
2. Determine the Priorities of Government (What results matter most to our citizens?)
3. Decide the Price of Each Priority Result (How much should we spend to achieve each result?)
4. Decide How Best to Deliver Each Priority Result at the Set Price (How can we BEST deliver the results that citizens expect?)

This transition will help to address some of the problems associated with traditional budgeting. Instead of focusing on the funding of departments and processes, we can actively focus on funding what the citizens want, funding outcomes, and inviting greater innovation within our community. Budgeting for Outcomes will link strategic planning, performance measures, long-term financial planning, and evaluation.

Economic Development

Economic Development has been a key driver in the City of Hamilton. From November 2012 to November 2013, the City Economic Development Department worked with companies to create 501 new jobs (over 3 years) and over \$61 million in capital investment. This included:

- iMFLUX, 221 new jobs, \$17.5 million in new payroll
- Thyssen Krupp Bilstein, 100 new jobs, \$11.2 million capital investment
- Valeo, 105 new jobs, \$16.2 million capital investment
- Kroger, 90 new jobs
- AIMS, 45 new jobs, \$1.0 million capital investment
- Coolants Plus, 17 new jobs, \$1.2 million capital investment

- Liferay, 15 new jobs, \$400,000 capital investment
- SMART Paper, 22 temporary construction jobs; \$2.0 million capital investment

These companies' investments substantiate the success of the City and will strengthen Hamilton long into the future.

Utility Improvements and Costs

The City's utilities are making significant improvements to operations and infrastructure. In Electric, the construction of the Meldahl Hydroelectric Plant continues, and staffing has begun. The first unit will be on-line in fall 2014. The major capital projects and costs in Electric (not including Meldahl) total \$8.8 million.

For our Gas System, a gas riser replacement program will be completed by October 1, 2014. Furthermore, the marketing of Compressed Natural Gas (CNG) to local fleets is underway, and the public CNG fueling station is set to be completed by spring 2014. Major Gas System capital projects and costs total \$2.6 million.

The Hamilton Water System is establishing a "best practices" approach for unaccounted for/unbilled water. Moreover, the department is continuing the water main replacement program, as well as the water meter change out program. The major capital projects and costs for the Water System total \$3.5 million.

The Wastewater System is working on modified consent decree projects, including the sanitary sewer interceptor (to be completed by October 2014) and the Water Reclamation Facility. The department is also continuing to clean sewers and is working on a sanitary sewer-lining project. The major capital projects and costs for the Wastewater System total \$17.9 million.



Awards

The City of Hamilton has recently won numerous awards that speak to the hard work and vision of City Council and City Staff. Some of the awards include:

- **IEDC Awards** - The City of Hamilton received two International Economic Development Council (IEDC) awards that highlight Hamilton, Ohio as one of the leading organizations in the industry for innovation, creativity, and successful strategies. The IEDC award was given to the City in the category of Special Purpose Brochure for communities with populations of 25,000 - 200,000. Furthermore, Hamilton received a Gold Excellence in Economic Development Award for its 2012 project in the category of Public-Private Partnerships for communities with populations of 25,000 - 200,000. The public-private partnership between the City of Hamilton, Ohio and Coon Restoration has yielded three large-scale projects in downtown Hamilton.
- **OEDA Award** - The Ohio Economic Development Association presented an annual Excellence Award to the City in the category of Excellence in Economic Development Marketing (Medium Community division). The City of Hamilton was given this award for its Strategic Initiative Update Brochure.
- **Green Awards** - The City of Hamilton was presented the Earth Day 2013 Environmental Award in the Government category for its efforts toward 100% renewable power by 2015, as well as the progressive efforts of the natural gas utility. The City was also awarded an honorable mention at the Cincinnati Business Courier's Annual Green Business Awards in March 2013.
- **Social Media Recognition** - The City of Hamilton was selected as a Finalist for the 2013 Social Media Leadership Awards (SMLA) presented by the Wharton School of the University of Pennsylvania.
- **Utility Awards** - The City of Hamilton Utilities have won a myriad of awards including the Reliable Public Power Provider (RP3) Platinum Award, the International Concrete Repair Institute Award of Merit, the Gold Medal at the Berkley Springs International Water Tasting, and the Public Gas System Achievement Award.

The numerous awards that have been earned over the past year reflect the hard work of City staff and validate the City's efforts towards continuous improvement.

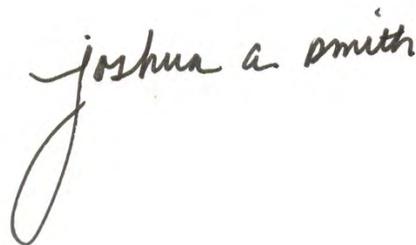
Summary

The 2014 Budget represents a strong effort by City Staff to provide necessary resources based on the programs and services desired by the city's various constituencies. While developing the 2014 Budget, an emphasis was placed on two areas: invest in Hamilton's infrastructure and ensure operational costs were closer to tracking operational revenues in order to ultimately emerge on a sustainable budget model.

From an operating perspective, a robust push for more efficient use of resources has been utilized. Being more efficient in our operations and appropriately controlling our overtime costs has allowed the attrition of several positions which has helped reduce salary costs.

In future years our budget will heavily prioritize capital expenditures. This will enhance the maintenance of our infrastructure while heavily investing in quality of life initiatives necessary to make our community an attractive place to live, work and play.

Respectfully Submitted,

A handwritten signature in black ink that reads "Joshua A. Smith". The signature is written in a cursive style with a large, looped initial 'J'.

Hamilton Highlight

The City of Hamilton utilizes Twitter and Facebook platforms to connect with community members through social media in a way that is easily accessible, responsive, and informative. The City was most recently recognized for innovative social media strategy at the 2013 Social Media Leadership Awards (SMLA) hosted by the University of Pennsylvania's Wharton School of Business.

#SMLA13
SOCIAL MEDIA LEADERSHIP AWARDS

KNOWLEDGE@WHARTON

socialstrategy1



The City of Hamilton's comprehensive social media management plan was selected as a SMLA finalist from hundreds of applications representing more than 15 countries and was evaluated by a panel of global leaders in business, social media, and academia who selected champions based on the successful and innovative use of social media to address organizational challenges. The City's comprehensive social media management plan was developed, implemented, and monitored by the City's 2013 class of Fellows who received regional recognition for their success in managing social media.

The City manages two Facebook pages as well as two Twitter pages to provide relevant information to residents, community members, and other "fans" of the City.

The primary "City of Hamilton, Ohio-City Hall" Facebook page highlights a wide range of information including City initiatives, community events, photos, local businesses, and public engagement opportunities while the Hamilton Police Facebook page provides more specific information regarding Police operations.

The City's Hamilton Ohio (@HamiltonOh) Twitter page is used to share information such as photos from community events, progress in responding to power outages, and re-tweets of regional partners while the Hamilton Ohio Police (@HamiltonOhioPD) Twitter account provides even more time sensitive information such as the location of roads blocked by traffic accidents.



Fiscal Policies

The development of the City of Hamilton's Budget and Financial Policies is a dynamic process where policies are created to assist in the decision-making of the organization. These policies provide guidelines for short- and long-range planning of major goals and objectives, and guide the analysis, evaluation, and reporting of financial activities. The overall mission in setting budget and financial policies is to give City management the tools necessary to improve the financial condition of the City for its citizens and other stakeholders. The following financial policies and goals are based upon Resolution 2012-6-25 adopted by the City Council on June 13, 2012.

Budget Development Principles

The annual budget development process emphasizes budget policy review, budget 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

At a basic level, the City utilizes the State of Ohio's definition of a balanced budget which requires that 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. However, the 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 2014 budget is balanced in accordance with the State of Ohio's definition. It is not structurally balanced, requiring the use of fund balance to cover the amount of expenditures that exceed revenues for the period. Generally, fund balances are used to cover one-time expenses such as capital acquisitions. However, since the significant economic downturn in 2008, the fiscal climate faced by municipal governments has required the use of fund balances to cover ongoing operations.

- Goal: Achieve a structurally balanced budget.

Budget Development

The intent of the City Manager is to encourage 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.
- The City of Hamilton utilizes 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 by year-end 2017.
- In accordance with Hamilton City Council resolutions, fund balances are used only when absolutely necessary and only with the approval of City Council.
- Goal: Develop performance measures for each department which focus on measures that result in a more efficient government.

Revenues

- The City will estimate its annual revenues by a conservative, objective, and analytical process.
- The City will follow an aggressive policy of collecting revenues due.
- The City Council levies taxes and/or fees 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.
- The City will review its license and fee charges regularly to ensure competitiveness with other jurisdictions, and to avoid negative impacts on economic development.

- Intergovernmental revenues are sought 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 by residents, non-residents who work in the City, and corporations located in the City. It is divided into three components:
 - o General Fund: 1.55%
 - o Health & Safety: 0.25%
 - o Capital & Debt: 0.20%
- Goal: Accurately estimate annual revenues and plan related financial activity accordingly.

Utility Rates

- The Utility Bond indentures mandate that each utility system develop and maintain a forward looking 10-year financial forecast. This 10-year financial forecast must be reviewed and updated on a semi-annual basis by utility management and outside rate consultants/consulting engineers. The indentures require that the utility rate consultants recommend target fund balances and review/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.
- The results of the semi-annual 10-year financial forecast update are presented to the Public Utility Commission (PUC) for their 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.
- The process for a utility base rate change begins with establishing a need for such change, performed in conjunction with the City's rate consultants. 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.

- Several Rate Riders have been established by Council through ordinance or are required via 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 City of Hamilton will estimate its annual expenditures by a conservative, objective and analytical process.
- Every effort will be made to 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.
- The City will project expenditures in a zero-based fashion whenever possible. This includes personnel costs as well as other expenditures. The goal is to analytically project future expenditures rather than simply adding or subtracting an increment of the prior year's amount.
- 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.
- Various pay types and benefits will be accounted for in separate budget accounts to provide a richer database by which future budgeting decisions and analysis can occur and so personnel cost information be easily obtained for use inside and outside of the organization.



Fiscal Policies Continued

- Contract/Professional Services will be analyzed annually to determine the level of need for ongoing services, as well as whether the intended outcome of the contract can be attained in a less costly manner. Annual Contract/Professional Services budgets will be the sum of estimated contract amounts determined through the above zero-based approach.
- 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.
- Whenever possible, budgets for consumable supplies and materials will be developed based on projected services to customers and production estimates rather than by using a simple incremental approach.
- The City Council will review and approve all appropriations to adopt the annual budget.
- The City Council reviews and approves all necessary supplemental appropriations subsequent to the adoption of the annual budget.
- The City of Hamilton procures and purchases within the parameters of State laws, ethics, and prudent financial practices.
- At mid-year, if expenditures are in danger of exceeding revised revenue estimates, the Finance Committee will recommend to the City Council a course of action to remedy the imbalance. Such corrective actions may include, but are not limited to, the following:
 - o Staff reductions
 - o Staff furloughs
 - o A general freeze on purchasing
 - o Blanket budget reductions
 - o Tightened budget control measures
 - o The use of unappropriated fund balances
 - o Request of Council to allow the use of certain reserves
- Goal: Accurately estimate annual expenditures and plan related financial activity accordingly.

Investment

- Investment policies comply with all federal, state and local statutes that govern investment of public funds.
- In order to preserve capital and protect the principal, credit risk and interest rate risk are minimized by diversification of investments by type with independent returns and with various financial institutions

Prioritized Investment Objectives:

1. **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.
2. **Liquidity:** Provide adequate liquidity to meet all operating obligations that can be reasonably anticipated and structure portfolio with diversified maturities so that maturities match cash needs.
3. **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 City will develop a five-year Capital Improvement Program on an annual basis.
- The City will coordinate development of the Capital Improvement Budget with development of the operating budget.
- Goal: Annually improve and administer a 5-year Capital Improvement Program to further City operations and maintain infrastructure while investing in the community.

Operating Budget

- The City will pay for all current expenditures with current revenues. Fund balances will be used only when absolutely necessary, and only with the approval of City Council. The City will avoid budgetary procedures that balance the budget of current expenditures at the expense of future years, such as postponing expenditures, underestimating expenditures, overestimating revenues, or utilizing short-term borrowing to balance the budget.
- The budget will provide for adequate maintenance and repair of capital assets and for their orderly replacement.
- The City will protect against catastrophic losses through a combination of insurance and self-insurance funded programs.
- Department Heads are responsible for overseeing the execution phase of their budgets.
- The City will maintain a budgetary control system to help it adhere to the budget.
- Purchase requisitions should be made only in compliance with the budget, but 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.
- The budget will be maintained and updated 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.
- Except in the case of an Unforeseeable Emergency, all purchases will be initiated with a purchase requisition, and have an approved purchase order in place prior to the transaction, thereby creating 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.
- 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.

- Requisitions, except those resulting from an Unforeseeable Emergency, will not be processed after the Monday prior to the Thanksgiving Holiday. This cutoff is necessary for year-end processing, but also helps curb late, unnecessary spending patterns.
- 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 will confine 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 positive bond rating.



City Debt

Overview

The City of Hamilton has an outstanding debt of \$273,991,390 as of December 31, 2013. This debt consists of the following:

General Obligation Bonds	\$ 24,310,000
Special Assessment Bonds	\$ 1,195,000
Utility Revenue Bonds	\$ 233,715,000
Bond Anticipation Notes	\$ 11,887,979
OWDA Loan	\$ 383,411
Bond Purchase Agreement	\$ 2,500,000

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 October 30, 2013, 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 \$86,121,852 and the City's net debt subject to such limitation presently outstanding is \$17,027,018, leaving a balance of approximately \$69,094,834 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 \$45,111,446 and the City's net debt subject to such limitation presently outstanding is \$17,027,018, leaving a balance of approximately \$28,084,428 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 October 2013 by the Butler County Auditor, indicates that the total millage required for all unvoted general obligation debt is 8.1859 mills, of which 6.4682 mills are attributable to the City, leaving 1.7177 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 September 2, 2013, is set forth below.

Hamilton Debt and Overlapping Debt

Net Debt*	\$8,720,000
Per Capita Net Debt*	\$139
Net Debt as a % of Tax Valuation*	1.06%
Net Overlapping Debt (all political subdivisions)**	\$114,163,183
Per Capita Overlapping Debt**	\$1,818
Overlapping Debt as a % of Tax Valuation**	13.92%

Source: City* and Ohio Municipal Advisory Council (OMAC)**

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 2014.

Bond Purchase Agreement

To finance several public improvement projects, in October 2013 the City Manager executed a \$9.5 Million Bond Purchase Agreement with First Financial Bank. The loan term is 266 months (26 month draw period + 20 year amortization). The anticipated revenue stream used to pay down this obligation will be the Mehldahl Non-Utility Administrative Payments. The City drew down \$2.5M in 2013 and plans to draw down \$2M in 2014 to support various community projects including construction of neighborhood Spraygrounds and infrastructure and roadway improvements. The remaining \$5M will be drawn down in 2015 for significant transportation infrastructure improvements of the South Hamilton Crossing initiative.

Issue Date	Description	Maturity Date	Balance December 31, 2013	2014 Principal	2014 Interest	2014 Total Debt Payment
Governmental Activities:						
General Obligation Bonds:						
2011	Various Purpose 2011 GO Bonds - Ref	2026	15,830,000	1,330,000	662,400	1,992,400
2011	Various Purpose 2011 GO Bonds	2026	2,275,000	140,000	98,950	238,950
2009	Various Purpose 2009 GO Bonds	2028	5,285,000	500,000	195,794	695,794
2003	Road Improvement Bonds	2016	920,000	295,000	33,305	328,305
			\$24,310,000	\$2,265,000	\$990,449	\$3,255,449
Special Assessment Bonds:						
2007	Various Purpose 2005 Resurfacing	2012	-	-	-	-
2005	Main Street Area Streetscape	2015	15,000	5,000	400	5,400
2003	Shaffer's Creek Sanitary Sewer	2023	120,000	10,000	5,545	15,545
1998	Various Purpose Series 1998	2018	395,000	60,000	16,750	76,750
2000	Various Purpose Series 2000	2020	170,000	20,000	8,828	28,828
2001	Various Purpose Series 2001	2021	495,000	45,000	27,000	72,000
			\$1,195,000	\$140,000	\$58,523	\$198,523
Bond Purchase Agreement: (General Obligation)						
2013	Bond Purchase Agreement	2035	2,500,000	-	168,150	168,150
			\$2,500,000	-	\$168,150	\$168,150
Bond Anticipation Notes (General Obligation) :						
2009	Special Assessments - 2008 Project	2014	122,379	122,379	3,928	126,307
2010	Golf Capital Equipment	2015	40,000	20,000	1,188	21,188
2010	Street Resurfacing - 2010 Project	2015	400,000	200,000	7,200	207,200
2011	Street Resurfacing - 2011 Project	2016	255,000	85,000	5,381	90,381
2013	Water System Improve.B.A.N.'s	2014	6,690,000	6,690,000	83,625	6,773,625
2013	Electric System Improve.B.A.N.'s	2014	4,000,000	4,000,000	50,000	4,050,000
2013	Golf Capital Improvement	2017	380,600	95,150	3,616	98,766
			\$11,887,979	\$11,212,529	\$154,938	\$11,367,467
Total Bond Anticipation Notes (General Obligation)						
Governmental Debt Total			\$39,892,979	\$13,617,529	\$1,372,059	\$14,989,588

City Debt Continued

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.

	Balance	Payment
Government Debt Total	39,892,979	14,989,588
Business-Type Debt Total	234,098,411	24,606,299
Total Debt	\$273,991,390	\$39,595,887

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.

OWDA Loan

OWDA Loans are low interest loans made to the City for Water and/or Wastewater capital projects by the Ohio Water Development Authority (OWDA). Debt payments are due semi-annually for a period of twenty years.

Issue Date	Description	Maturity Date	Balance			
			December 31, 2013	2014 Principal	2014 Interest	2014 Total Debt Payment
Business-Type Activities:						
Mortgage Revenue Bonds:						
2009	Gas Refunding	2029	4,500,000	-	182,925	182,925
2003	Gas Refunding	2015	2,775,000	1,355,000	131,812	1,486,812
2009	Electric series A	2030	18,215,000	805,000	728,544	1,533,544
2009	Electric series B	2039	14,520,000	-	952,540	952,540
2005	Electric series	2025	113,865,000	7,735,000	5,152,388	12,887,388
2009	Water series A	2029	8,235,000	395,000	323,325	718,325
2009	Water series B	2039	8,915,000	-	590,173	590,173
2002	Water Revenue Refunding	2021	6,650,000	700,000	306,219	1,006,219
2011	Wastewater series	2041	28,530,000	555,000	1,192,794	1,747,794
2009	Wastewater series A	2017	1,125,000	275,000	32,763	307,763
2009	Wastewater series B	2039	11,465,000	-	735,787	735,787
2005	Wastewater Refunding	2023	14,920,000	1,295,000	765,753	2,060,753
			\$233,715,000	\$13,115,000	\$11,095,020	\$24,210,020
2009	OWDA Loan	2030	383,411	17,211	12,322	396,279
			\$383,411	\$17,211	\$12,322	\$396,279
Business-type Activities Total			\$234,098,411	\$13,132,211	\$11,107,342	\$24,606,299

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

The following table derived from the Statistical section of the City's 2012 Comprehensive Annual Financial Report (CAFR) shows the end-of-year Coverage Ratio from year 2007 through 2012 for each of the utility operations.

Pledged Revenue Coverage 2007-2012						
	2007	2008	2009	2010	2011	2012
Water System Revenue Bonds						
Gross Revenues (1)	\$15,618,225	\$14,753,151	\$14,365,405	\$14,930,142	\$15,000,714	\$14,798,053
Direct Operating Expenses (2)	\$11,278,031	\$11,625,041	\$14,365,405	\$12,158,069	\$10,795,637	\$10,868,974
Net Revenue Available for Debt Service	\$4,340,194	\$3,128,110	\$11,794,753	\$2,772,073	\$4,205,077	\$3,929,079
Annual Debt Service Requirement	\$1,007,224	\$1,006,964	\$1,009,324	\$2,337,494	\$2,321,067	\$2,322,567
Coverage	4.31%	3.11%	2.55%	1.19%	1.81%	1.69%
Wastewater System Revenue Bonds						
Gross Revenues (1)	\$11,086,222	\$11,151,093	\$10,835,332	\$11,272,546	\$12,368,786	\$12,181,654
Direct Operating Expenses (2)	\$7,838,546	\$8,252,037	\$8,150,313	\$7,792,762	\$7,355,594	\$6,988,504
Net Revenue Available for Debt Service	\$3,247,676	\$2,899,056	\$2,685,019	\$3,479,784	\$5,013,192	\$5,193,150
Annual Debt Service Requirement	\$2,059,490	\$2,059,490	\$2,056,015	\$3,114,006	\$3,092,977	\$4,853,775
Coverage	1.58%	1.41%	1.31%	1.12%	1.62%	1.07%
Gas System Revenue Bonds						
Gross Revenues (1)	\$38,699,384	\$39,980,359	\$31,795,459	\$26,867,128	\$21,974,462	\$16,611,781
Direct Operating Expenses (2)	\$32,703,906	\$35,686,059	\$27,095,082	\$23,092,861	\$19,230,178	\$14,435,127
Net Revenue Available for Debt Service	\$5,995,478	\$4,294,300	\$4,700,377	\$3,774,267	\$2,744,284	\$2,176,654
Annual Debt Service Requirement	\$1,492,513	\$1,491,732	\$1,490,112	\$1,693,780	\$1,674,487	\$1,670,737
Coverage	4.02%	2.88%	3.15%	2.23%	1.64%	1.30%
Electric System Revenue Bonds						
Gross Revenues (1)	\$63,779,353	\$66,029,226	\$61,400,264	\$66,365,469	\$63,439,859	\$62,256,537
Direct Operating Expenses (2)	\$46,588,939	\$48,905,823	\$39,290,578	\$47,654,945	\$42,406,513	\$41,468,644
Net Revenue Available for Debt Service	\$17,190,414	\$17,123,403	\$22,109,686	\$18,710,524	\$21,033,346	\$20,787,893
Annual Debt Service Requirement	\$13,037,485	\$13,046,060	\$130,852,060	\$14,836,139	\$14,713,079	\$14,874,641
Coverage	1.32%	1.31%	1.69%	1.26%	1.43%	1.40%
Special Assessment Bonds						
Special Assessment Collections	\$434,437	\$562,053	\$343,711	\$511,216	\$512,509	\$465,240
Debt Service						
Principal	\$320,000	\$287,000	\$270,000	\$285,000	\$250,000	\$205,000
Interest	\$121,101	\$127,727	\$111,863	\$99,996	\$87,383	\$75,698
Coverage	0.98%	1.36%	0.90%	1.33%	1.52%	1.66%

*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 2012. Revenue coverage for Fiscal Year 2013 will be certified in 2014 and included in future financial reporting documents as appropriate.

Hamilton Highlight

Hamilton has been named Tree City USA by the Arbor Day Foundation for multiple years.

The City of Hamilton, OH was named a 2013 Tree City USA by the Arbor Day Foundation, in partnership with the U.S. Forest Service and the National Association of State Foresters, in honor of its commitment to effective urban forest management. Cleaner air, improved storm water management, energy savings and increased property values and commercial activity are among the benefits enjoyed by Tree City USA communities. This is the 10th year Hamilton has earned the national designation.

Hamilton achieved Tree City USA recognition by meeting the program's four requirements: a tree board or department, a tree-care ordinance, an annual community forestry budget of at least \$2 per capita and an Arbor Day observance and proclamation.



TREE CITY USA®

2014 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 budgetary control is at the fund, department, and object level. Budgetary modifications may be made only by ordinance of the City Council.

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

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

The Butler County Budget Commission reviews estimated revenue and determines if the budget substantiates a need to levy all or part of previously authorized taxes. The Budget Commission then certifies its actions to the City by September 1 of each year. As part of the certification process, the City receives an official certificate of estimated resources stating the projected receipts by fund. Prior to December 31, the City must revise its budget so that the total contemplated expenditures from 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 1, the certificate of estimated resources is amended to include any unencumbered fund balances from the preceding year. The certificate may be further amended during the year if a new source of revenue is identified or if actual receipts exceed current estimates.

Soon after the annual Tax Budget is submitted, the Finance Department sends budget packets to each City department requesting completion of a budgetary plan that considers the current fiscal environment of the City. Each department is required to submit completed budget forms to the Finance Department. The responses submitted by the departments list in detail each division's personnel requirements and other annual costs. The total amount requested by each department/division must not exceed the total departmental/divisional cost established in the City's Multi-Year Financial Plan and the Tax Budget.

Once budget proposals have been received, the City Manager and the Finance Department review budget requests for the coming year. 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 resolution. The City Council passes the appropriation resolution and the budget takes effect on January 1 of the New Year.

Amendment Process

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

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

Public Engagement

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

The City Manager and 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.

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 have 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 2014 Budget is a plan of action that utilizes 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.

Development of the 2015 Budget will be very similar in process to the development of the 2014 Budget. However, budget development will begin earlier in the year to allow improved planning and preparation.

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.

Timeline for 2014 Budget Development

Date	Item
By July 15, 2013	Annual tax budget submitted by Director of Finance to City Council
By July 20, 2013	Adopted tax budget submitted to Butler County Auditor (Secretary of Budget Commission)
August 12, 2013	Budget Memo and Instructions sent to departments
August 14, 2013	.NET Budget Module Ready for Departmental Budget Data Entry
August 15, 2013	Finance Committee Meeting
By September 1, 2013	Butler County Budget Commission certifies estimated resources
September 13, 2013	Departmental Budget Submissions Due to Finance (excluding utilities)
September 19, 2013	Finance Committee Meeting
September 27, 2013	Utility Departmental Budget Submissions Due to Finance
October, 2013	Review of budget submissions by City Manager, City Council, and Finance Department
October 17, 2013	Finance Committee Meeting
November 07, 2013	Finance Committee Meeting
November 19, 2013	Finance Committee Meeting
November 20, 2013	Caucus Report to Council at the Council meeting of November 20, 2013.
November 29, 2013	Notice of Public Hearing run in Journal News
December 03, 2013	Staff Report and Budget Legislation Due to Clerk
December 11, 2013	Draft of Budget Book Completed and Provided to Council
December 11, 2013	Public Hearing and 1st reading, First Budget Presentation to Council
December 18, 2013	2nd Reading of budget legislation and subsequent adoption by Council
Before December 31, 2013	City Budget revised to balance expected expenditures and certified resources
On or before January 1, 2014	Certificate of estimated resources amended to include unencumbered fund balances
On January 1, 2014	Budget takes effect
Early 2014	Budget Book is finalized and distributed to the public
Throughout 2014	Budget amendments as necessary in response to changes in revenue

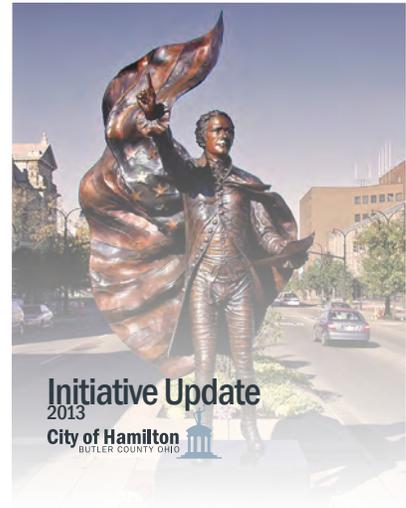
Hamilton Highlight

The City received two awards for excellence in economic development from the International Economic Development Council (IEDC) in 2013.



Silver Excellence in Economic Development - Special Purpose Brochure for communities with populations of 25,000 - 200,000.

The City of Hamilton Initiative Update is a 28 page brochure that communicates the City's vision and the projects currently in process, including information such as project description, timeline, status, projected investment, partners, and project photographs.



Gold Excellence in Economic Development Award - Public-Private Partnerships for communities with populations of 25,000 - 200,000.

Mercantile



Journal News



Robinson-Schwenn



The public-private partnership between the City of Hamilton, Ohio and Coon Restoration has brought reinvestment into the urban core for the first time in a number of years and has yielded three large-scale projects in downtown Hamilton - the \$8.6 million redevelopment of the Historic Mercantile Lofts into 29 market rate apartments and 4 street level retail spaces, the \$2.5 million renovation of the former JournalNews building into a cultural hub for Butler Tech School of the Arts, Miami Valley Ballet Theatre, and Hamilton City Schools ABLE program, and the \$1.5 million renovation of the Robinson-Schwenn building, the 147 year old former opera house, which includes 3 floors of office space and 3 first floor retail spaces.



Fund Classifications & Structure

What is a Fund Balance?

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

How are Fund Balances Used?

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

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

The purpose of the reserve is several-fold, including to protect the City's general obligation bond rating during periods of fiscal stress and to provide available emergency funds when necessary

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

In an effort to maximize resources for future infrastructure maintenance, neighborhood investment, economic development, and capital investment, the City of Hamilton 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 by year-end 2017.

Changes in Major Fund Balances

The City of Hamilton has three major funds which include the General Fund, Electric Utility Fund, and Gas Utility Fund. These funds have revenues and/or expenditures which constitute more than 10% of the revenues and expenditures of the total appropriated budget and are denoted by the symbol '*' on page 28.

No major change in fund balance is expected for the Electric and Gas Utility Funds in Fiscal Year 2014 as these funds are managed with the goal of maintaining a balanced budget while also retaining a significant reserve to support other related utility functions as needed.

The balance of the General Fund is expected to change more than 10% over the course of Fiscal Year 2014. The budget is structurally imbalanced by \$1.9 million which means that expenditures will exceed the revenues and will require the drawdown of fund balance. However, after supplemental appropriations made in early 2014, the expected change in fund balance has been reduced to 4%.

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 Fund Chart provided on page 28 of this document. On this chart major funds are denoted by an asterisk.

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 85.

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 or Fiduciary 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 revenues 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.
- **Debt Service Funds** – These funds are used to account for resources that are restricted to the repayment of debt service (principal and interest) due on general debt issued by the City. The City currently has only one debt service fund.
- **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).

Please note that several agency funds, such as the Payroll Fund, are not shown independently as a single fund in the 2014 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 on the following pages and are denoted with the "▲" symbol.

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 Fund** – 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, water, electric, etc.) 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 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

General Fund*

Special Revenue Funds

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

MAJOR FUNDS*

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 2014 Budget but are audited in the Comprehensive Annual Financial Report.

Capital Projects Funds

- Capital Projects
- Special Assessments
- Hamilton Enterprise Park
- Issue II Project
- Clean Ohio Grants
- Infrastructure Renewal Program

- Tax Increment Financing (TIF) and Residential Improvement District (RID) Capital Funds:
 - Municipal Improvement (MIT) Aggregation/Verification
 - Lowes MITIE Talawanda
 - Wal-Mart MITIE Hamilton
 - Matandy Steel MPITIE
 - Robinson Schwenn MPITIE
 - RIDs - MPITIE Citywide District
 - RIDs - MPITIE North District
 - RIDs - MPITIE South District
 - Quality Publishing MPITIE
 - Shoppes @ Hamilton MPITIE
 - Historic Developers
 - Tippman Properties MPITIE

FIDUCIARY FUNDS

Agency Funds

- Unclaimed Monies
- Debt Service
- Payroll ▲
- Miscellaneous Collections For Others ▲
- West Milton Tax Collections ▲

- New Miami Tax Collections ▲▲
- Eaton Tax Collections ▲▲
- Butler County Annex Tax ▲▲
- Hamilton Business Central Improvement District ▲
- JEDD 1 ▲
- Phillipsburg Tax Collections ▲
- JEDD 2 ▲
- Village of New Paris Tax Collections ▲
- Fire Damage Deposit Escrow ▲
- Police Property Room Forfeitures ▲
- Municipal Court Cash ▲
- Treasury Investment ▲

PROPRIETARY FUNDS

Internal Service Funds

- Fleet Maintenance
- Central Services
- Central Benefits

Enterprise Funds

- Gas Utility *
- Gas Construction
- Gas Capital Improvement
- Gas Rate Stabilization
- Gas System Reserve
- Gas Bond Service
- Electric Utility *
- Electric Construction
- Hydroelectric Operations
- Electric Capital Improvement
- Electric Rate Stabilization
- Electric System Reserve
- Electric Debt Reduction Reserve
- Golf
- Golf Rate Stabilization

- Water Utility
- Water Construction
- Water Capital Improvement
- Water Rate Stabilization
- Water System Reserve
- Water Bond Service
- Wastewater Utility
- Wastewater Construction
- Wastewater Capital Improvement
- Wastewater Rate Stabilization
- Wastewater Bond Service
- Parking
- Parking Capital Improvement ▲

Economic Climate & Fiscal History

The national economic recession officially ended in June 2009 (Bureau of Labor Statistics, 2012). However, its lasting effects can still be observed today. The City of Hamilton, like many other cities across the country, felt the impact of significant declines in employment, income taxes, and property taxes.

The recent recession generated the worst economic climate since the 1930s. To improve competitiveness during this time, the State gradually phased in business tax reductions and reforms. In early 2011, the City was aware that it would see significant reductions in State subsidies as the State worked to alleviate its own budget deficit.

Due to budget cuts in previous years, City personnel cuts were unavoidable for the 2014 Budget. Since 2011, the City has reduced the number of Full Time Equivalent (FTE) by 79. For the 2014 Budget, the City has further decreased the number of positions by 34. Please see the full FTE chart on page 36 for more information about City staffing.

The national economic recovery is one of the slowest that our nation has experienced, but the efforts by the City of Hamilton, the State of Ohio, and the national government have effectively addressed the challenges faced. By almost every measure, the American economy is much better off than it was five years ago. Unemployment rates have declined from 10 percent at the height of the recession to 6.7 percent by the end of December 2013, and consumers are starting to buy again as total retail sales excluding motor vehicles and parts have risen throughout 2013.

While economic indicators show signs of life, there remains some uncertainty that underlies multiple economic and policy factors, most notably the introduction of the Affordable Care Act, as well as the cessation of the Federal Quantitative Easing Program. Because of this uncertainty, the City's outlook overall is cautiously optimistic, and we have conservatively budgeted low on revenue estimates.

Budget Assumptions

The following major assumptions have been used in developing the 2014 Budget.

1. Only Council-approved, contractually required compensation (special pays, salary increases, etc.) have been budgeted for represented employees.
2. Compensation increases are included for non-represented (Schedule A) employees to the following extent: All schedule A employees whose base annual salary is less than \$60,000 will receive a 3% wage increase. All Schedule A employees whose base annual salary is \$60,000 or greater will receive a 2% wage increase. Wage increases will be effective with the first pay period of 2014.
3. The required 2014 employer contribution rates for all three pension systems have been budgeted. Civilian employees participate in the Ohio Public Employees Retirement System (OPERS), which requires an employer contribution of 14% for 2014. Sworn Police Division and Fire Division employees participate in the Ohio Police and Fire Pension Fund (OP&F). The 2014 employer contribution is 19.5% for police employees and 24% for fire employees.
4. All Health Savings Account items (vision, dental, medical, healthcare savings accounts, and waivers) have been increased at a rate of 2.8%, which is consistent with the direction provided to the Employee Health Benefits Committee under Administrative Directive No. 334.
5. The Workers' Compensation rate utilized for 2014 is 1.5%. The City has benefitted from a large refund of workers' compensation premiums during 2013. This refund amount is being used to defray the necessary workers' compensation premiums for 2014, which is why the 2014 rate is much less than the rates seen in prior years.
6. The employer-paid contribution to Medicare for 2014 is budgeted at the federally required rate of 1.45% of wages.
7. Only necessary and justified increases have been budgeted for total "other" non-personnel expenses (contractual services, fuel, supplies, etc.)
8. No additional capital outlay is budgeted for the Hamilton Capital Improvement and Debt Service Fund. Capital outlay in other funds has been recommended only if resources can support the recommended expenditures.

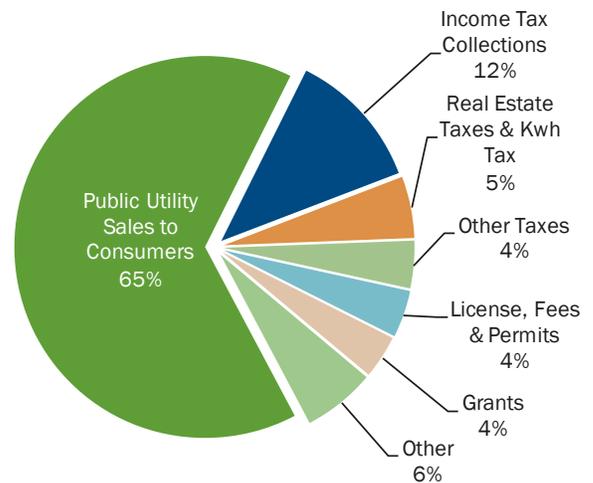


Revenue Trends

The City of Hamilton has budgeted for the receipt of more than \$80.0M million dollars related to debt proceeds for capital projects and transfers in/reimbursements for Fiscal Year 2014. These receipts are largely attributed to debt financing activities related to executing utility infrastructure projects and transfers from the City's utility operating funds to each utility's specific capital improvement funds. The City also 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 of Hamilton is proud to own and operate all of four utilities (Gas, Water, Electric, and Water Reclamation) to supply community residents and businesses with effective service. However, please note that accounting for such significant operations results in a budget that is somewhat unique compared to many other municipalities.

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.

Operating Revenue Sources 2014



2014 Total Appropriated Revenue Legislated by Hamilton City Council **\$276,055,482**

Total Appropriated Non-Operating Funds (Not shown in Pie Chart) **\$80,938,023**

Inter-Fund Transfers	\$35,554,074
Debt Proceeds	\$21,936,032
Reimbursements	\$23,447,917

Total Appropriated Operating Revenue (Shown in Pie Chart) **\$195,117,459**

Public Utility Sales to Consumers	\$127,112,000
Income Tax Collections	\$23,055,000
Real Estate Taxes & Kwh Tax	\$10,184,276
Other Taxes	\$7,839,700
License, Fees & Permits	\$7,783,601
Grants	\$7,168,054
Misc Income, Investment Income & Other	\$4,335,730
Sales to Consumers - Other	\$3,950,550
Reimbursement - Amp Ohio	\$1,652,000
Contributions & Donations	\$1,336,548
Special Assessments	\$700,000

Revenue Trends – General Fund

- Income Tax Collections
 - Income Tax collections are affected by a variety of factors but are most directly linked to changes in the amount and type of jobs in the City of Hamilton. The City's Economic Development Department has been successful in recent years at attracting and retaining various types of businesses and as a result of related job growth, revenue from Income Taxes in 2014 is expected to increase nearly \$620,000 over the 2013 Adopted Budget amount.
 - The amount and average salary of jobs in the City of Hamilton are used to estimate revenues related to Income Tax.
 - 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.

- 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 impact property value in Hamilton and consequently affect the amount of Real Estate Taxes collected.
 - The City of Hamilton analyzes each of these 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 utilities 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, and carnival licenses.
 - Revenues are estimated based upon historical data, community trends, related policy, and the Butler County Budget Commission's annual certificate of estimated resources.
- 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.

- Other Taxes
 - Approximately 6% of outside revenue received by the City of Hamilton come from the following sources:
 - Miscellaneous Income, Investment Income, and Other
 - Sales to Consumers-Other
 - Reimbursement through American Municipal Power (AMP) Ohio
 - Contributions and Donations
 - Special Assessments
 - Estimates for revenue received each year from these sources are achieved using a variety of techniques based upon the type of revenue.
 - 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 other tax collections each year.

Revenue Trends – Hamilton Utility Systems

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

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



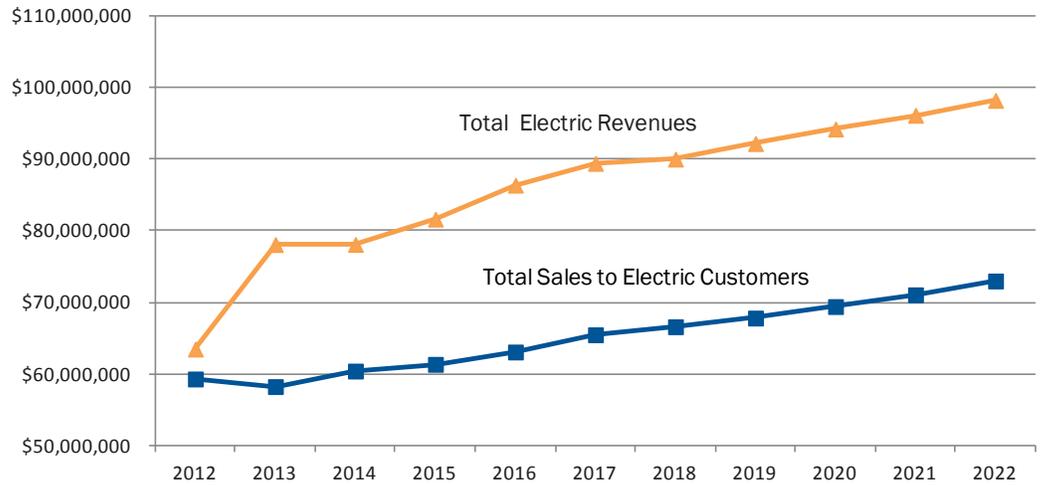
Revenue Trends Continued

Electric System

In its forecasting model the Electric System is projecting the inflation rate at 3%. Peak demand for the system has been projected at 151 MW, with a System Load Factor of approximately 46.3%. The Electric System is also forecasting increases in sales per customer of 0.65%, annually, for both residential and general service (commercial/industrial) customers, which is estimated based upon a review of historical data for these customer types. The increase in

Total Electric Revenues from 2012 to 2013 was partly due to greater outside sales, due to higher than expected generation from the Greenup Hydroelectric Plant, as well as some minor increases in costs due to bringing new generating assets (AMP Fremont Energy Center, Prairie State) on-line. Slight increases in total revenues are projected in the 2014-2017 period as the Meldahl Hydroelectric Plant is completed and brought on-line. The average annual increase in Electric revenue from 2013 through 2022 is approximately 2.53% per year.

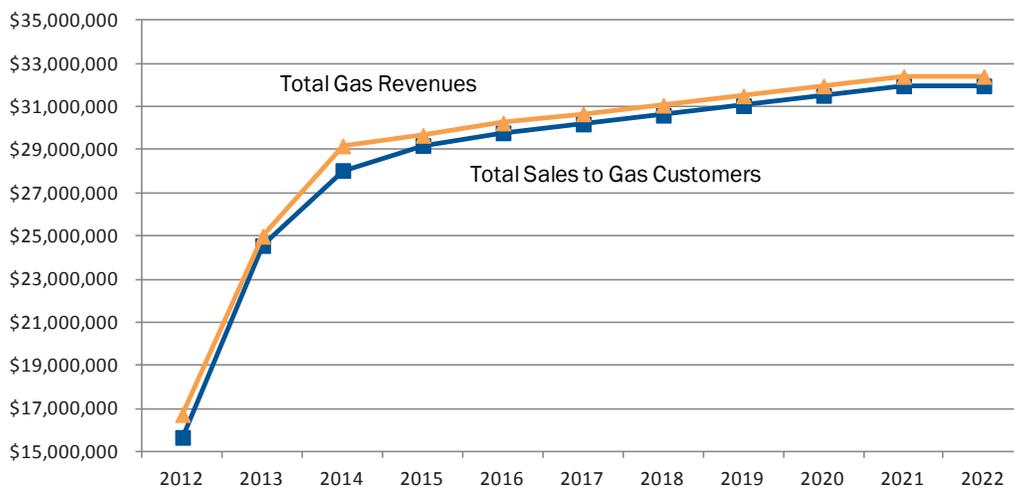
Hamilton Electric Utility - Sales Revenue Projection



Gas System

The Gas System is projecting sales trends to remain fairly flat to slightly increasing over the 2014-2022 time period. A major increase in sales revenue was seen in 2012-2014 time period, due to sales by the Gas System to the AMP Fremont Energy Center (AFEC) as well as due to the conversion of the City's electric generating units at the 3rd Street Power Plant from coal to natural gas. Base rate revenue is projected to be flat over that period. The primary driver in the increase in sales revenue is due to projected increases in the cost of gas, which is recouped through the Gas Cost Recovery Rate Rider. Sales per Million cubic feet (Mcf) of gas are projected to also be flat. The average annual increase in Gas revenue from 2014 through 2022 is approximately 1.65% per year.

Hamilton Gas Utility - Sales Revenue Projection

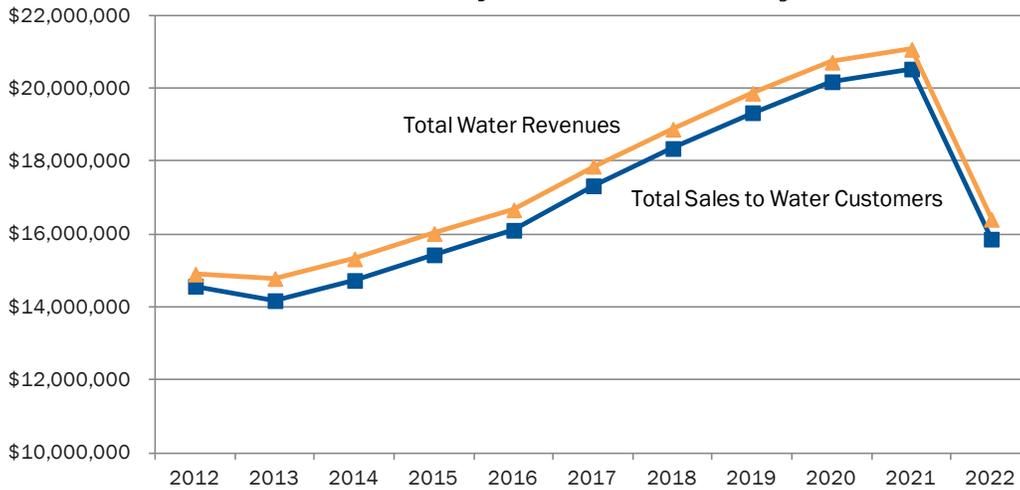


Water System

The Water System is projecting Residential and Commercial retail water sales to decrease 0.4% annually from 2014 through 2022. Wholesale water sales are projected at approximately 3,900,000 ccf (100 cubic feet) from 2013 through 2021 and 0 ccf beginning in 2022. This is due to the wholesale supply contract with Butler County ending at the end of 2021. Retail water customer base rate increases are calculated when necessary to meet water system revenue requirements and

maintain required year-end unencumbered cash balance targets in the Water Fund, Capital Improvement Fund, Rate Stabilization Fund, System Reserve Fund and debt service coverage. Projected revenue increases also include the Water Main Replacement Program (WMP) Rider. The WMP Rider is set to recover debt service on the WMP portion of Water System Bond Anticipation Notes (BANs) and Bonds and WMP expenditures funded from revenues. The average annual increase in Water revenue from 2013 through 2021 is approximately 4.74% per year.

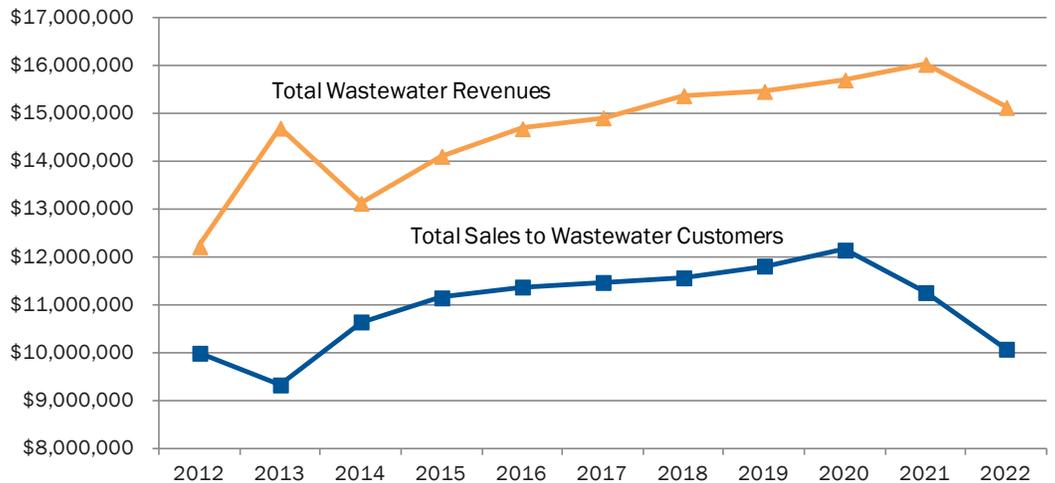
Hamilton Water Utility - Sales Revenue Projection



Wastewater System

The Wastewater System is projecting Residential and Commercial retail wastewater sales to decrease 0.4% annually from 2014 through 2022. Non-retail sales are projected at no annual growth from 2014 through 2022. Retail wastewater customer base rate increases are calculated when necessary to meet wastewater system revenue requirements and maintain required year-end unencumbered cash balance targets in the Wastewater Fund, Capital Improvement Fund, Rate Stabilization Fund, System Reserve Fund and debt service coverage. Projected revenue increases also include the Unfunded Governmental and Regulatory Mandates Adjustment (UGRMA) Rider. The UGRMA Rider is set to recover costs associated with environmental, governmental and regulatory compliance or mandates that are not included in the base rates. The average annual increase in Wastewater revenue from 2013 through 2021 is approximately 2.38% per year.

Hamilton Wastewater Utility - Sales Revenue Projection



Staffing

The economic recovery has been slow since the recession. As the State worked to improve competitiveness, business tax reductions and reforms were gradually phased in. The City became aware in early 2011 that it would see significant reductions in State subsidies as the State worked to alleviate its own budget deficit.

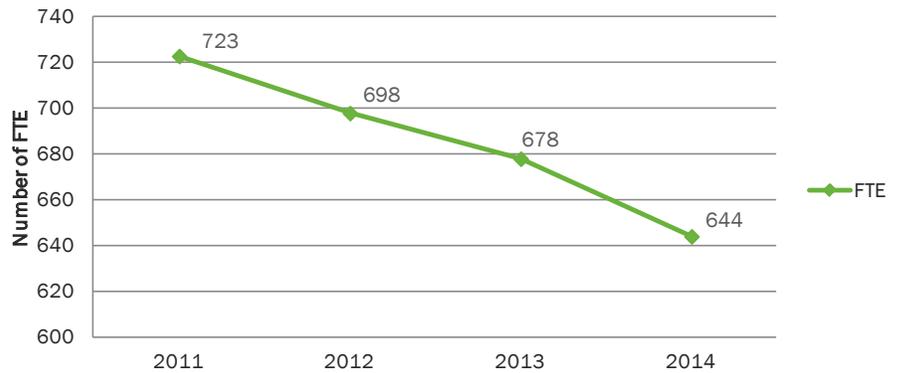
Due to budget cuts in previous years, City personnel cuts were unavoidable for the 2014 Budget. Since 2011, the City has reduced the number of budgeted Full Time Equivalents (FTE) by 79. For the 2014 Budget, the City has further decreased the number of positions by 34.

These cuts were in response to the inter-governmental revenue cuts made by the State and the lower property tax revenue due to lower property valuations. These variables, combined with the recent economic recession and future economic uncertainty have taken a toll on the funds to keep personnel at previous levels.

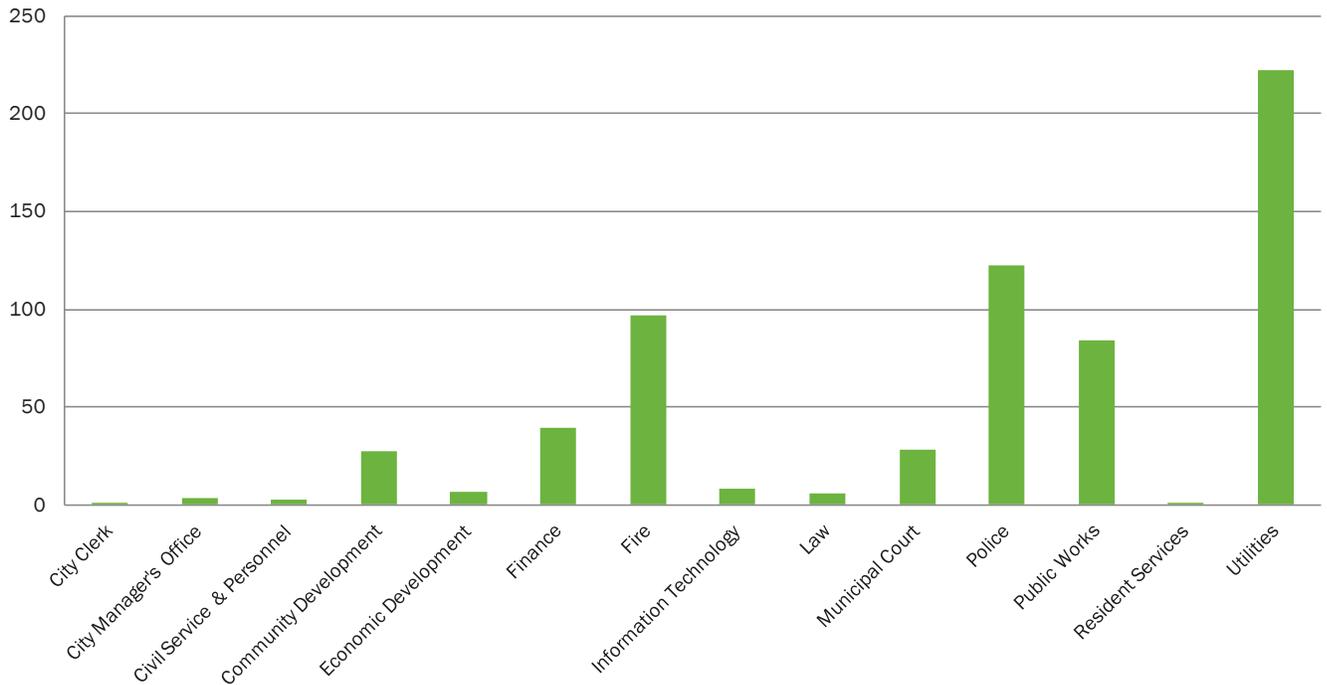
The charts on this page depict the trend in full time equivalents since 2011, as well as the full time equivalents for 2014 by department. Further detail of FTE by department can be found in the [“Departmental Overview”](#) section.

This number of net decreased positions reflects the outsourcing of 911 dispatch functions to Butler County, which caused a significant decrease in the number of City staff and significantly reduced expenditures, as well as increased staffing as various administrative positions at the Meldahl Hydroelectric Plant were filled.

Full Time Equivalents



Full Time Equivalents 2014 by Department

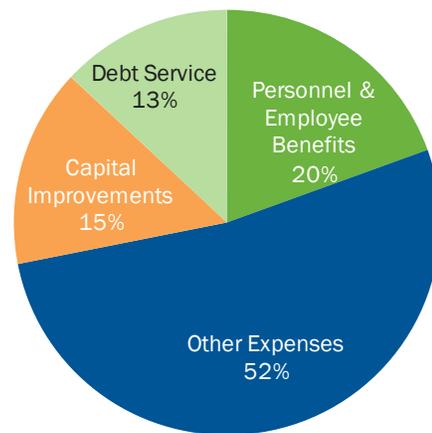


All Funds Budget Summary

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 2011 and 2012 Actual Budget revenues and expenditures and the 2013 Amended Budget which represents the 2013 Adopted Budget plus or minus supplemental appropriations passed by Hamilton's City Council throughout the year. The 2014 Adopted Budget highlights revenues and expenditures planned for the current budget year.

More detailed summaries showing departmental and fund level appropriations are available in respective Department Overview and Financial Summaries sections. Additionally, the 2014 fund Classification Schedule included in the Appendix illustrates the detailed 2014 Budget adopted by the Hamilton City Council.

2014 Adopted Expenditures



All Funds	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	Change from 2013 Amended	
Revenues/Resources						
Taxes	31,158,733	30,831,304	30,534,315	30,989,276	454,961	1%
Licenses & Permits	1,500,647	1,647,790	1,532,924	1,474,650	(58,274)	-4%
Fines and Forfeits	1,242,915	1,205,806	1,131,439	1,044,434	(87,005)	-8%
Recreation Fees	124,456	124,515	154,700	112,700	(42,000)	-27%
Intergovernmental Revenue	21,272,227	12,471,232	22,580,195	17,456,990	(5,123,205)	-23%
Charges for Services	143,312,180	134,891,755	164,880,844	162,146,681	(2,734,163)	-2%
Miscellaneous Revenue	2,699,992	3,132,856	4,179,435	5,259,619	1,080,184	26%
Other Financing Sources	61,382,704	12,602,972	19,424,396	21,937,058	2,512,662	13%
Transfers In	54,084,205	48,194,652	39,152,952	35,634,074	(3,518,878)	-9%
Total Revenue/Resources	\$316,778,061	\$245,102,882	\$283,571,200	\$276,055,482	(\$7,515,718)	-3%
Expenditures/Uses						
Personnel & Employee Benefits	61,974,780	62,131,307	63,425,198	59,155,225	(4,269,973)	-7%
Other Expenses	143,963,729	134,423,641	148,388,195	159,099,909	10,711,714	7%
Capital Improvements	32,134,861	23,989,990	66,469,044	45,695,990	(20,773,054)	-31%
Debt Service	48,449,246	33,342,364	38,863,043	39,647,435	784,392	2%
Transfers Out	-	-	-	-	-	N/A
Total Expenditures/Uses	\$286,522,616	\$253,887,302	\$317,145,480	\$303,598,559	(\$13,546,921)	-4%
Net Revenue/(Expenditures)	30,255,445	(8,784,421)	(33,574,280)	(27,543,077)	6,031,203	18%
Change in Non-Cash Items	(6,055,481)	3,604,747	27,074,229	-	(27,074,229)	
Net Increase/(Decrease) in Fund Balance	\$24,199,964	(\$5,179,674)	(\$6,500,051)	(\$27,543,077)	(\$21,043,026)	324%
Beginning Cash Balance January 1	99,398,841	123,598,805	118,419,131	111,919,080	(11,679,725)	-9%
Ending Cash Balance December 31	123,598,805	118,419,131	111,919,080	84,376,003	(34,043,128)	-29%
Outstanding Encumbrances	16,329,407	14,650,722	18,989,825	-	(14,650,722)	-100%
Unencumbered Fund Balance December 31	\$107,269,399	\$103,768,409	\$92,929,255	\$84,376,003	(\$19,392,406)	-19%
Unencumbered Cash as % of Total Expenditures/Uses	37.4%	40.9%	29.3%	27.8%		

Capital Budget Summary

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;
- if General Plant, have a significant value (\$2,500 or more)

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

The total amount of capital expenditures budgeted in 2014 is \$43,054,512

Major 2014 capital expenditures along with corresponding costs are described on the right and continue on the following pages.

Capital Projects		
Project Title and Description	Anticipated Funding Source(s)	
Liberty Bell Repairs		
Sandstone repairs and new yoke for replica Liberty Bell in downtown Hamilton	Cap and Debt Fund	20,000
Total 2014 Anticipated Expenditure:		\$20,000
Customer First		
Design and build out of Customer First facilities	Cap and Debt Fund	200,000
Total 2014 Anticipated Expenditure:		\$200,000
Spraygrounds		
Design and construction of 3 new spraygrounds at Wilson Pool Park, Benninghofen Park in Lindenwald, and North End neighborhood	Private Donation	100,000
	GO Bond Series 2013	500,000
Total 2014 Anticipated Expenditure:		\$600,000
One Renaissance Center Signage		
Signage at the City of Hamilton Municipal Building located at 345 High Street, also known as the One Renaissance Center	Cap and Debt Fund	25,000
Total 2014 Anticipated Expenditure:		\$25,000
Medical Power Cot for Fire Division		
Purchase of equipment for Emergency Medical Personnel	Cap and Debt Fund	37,000
Total 2014 Anticipated Expenditure:		\$37,000
Police Cruisers		
Purchase of additional cruisers for Hamilton Police use	Cap and Debt Fund	100,000
Total 2014 Anticipated Expenditure:		\$100,000
Signal Shop Bucket Truck		
Purchase of a bucket truck to support installation of signals and signage	Cap and Debt Fund	100,000
Total 2014 Anticipated Expenditure:		\$100,000
Golf Equipment		
Purchase of a fairway mower and aerification equipment	Cap and Debt Fund	100,000
Total 2014 Anticipated Expenditure:		\$100,000
Amberly Drive Storm Sewer		
Installation of 250 feet of 12-inch storm sewer including manholes and catch basins to provide drainage structures in an area without these facilities	Stormwater Fund	125,000
Total 2014 Anticipated Expenditure:		\$125,000
Hollowtree Storm Drainage		
Installation of 750 feet of 12-inch thru 36-inch storm sewer including manholes and catch basins to re-route storm drainage from backyards of property owners to Hollowtree Court	Stormwater Fund	250,000
Total 2014 Anticipated Expenditure:		\$250,000
South B Street Storm Sewer		
Installation of 300 feet of 12-inch storm sewer including manholes and catch basins from Main Street southerly along South B Street to alleviate local flooding	Stormwater Fund	60,000
Total 2014 Anticipated Expenditure:		\$60,000
South Second Street Sanitary Sewer and Storm Sewer		
Installation of 12-inch through 24-inch storm sewer including manholes and catch basins along South Second Street northerly from Knightsbridge Drive to replace deteriorated storm sewer system. This project is being performed in cooperation with a sanitary sewer replacement project.	Stormwater Fund	175,000
Total 2014 Anticipated Expenditure:		\$175,000

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.

Capital Projects

Project Title and Description

Project Title and Description	Anticipated Funding Source(s)	
South Second Street Improvements Resurfacing of South Second Street following completion of utility infrastructure replacement project	Infrastructure Renewal Program Fund	50,000
	Total 2014 Anticipated Expenditure:	\$50,000

2013 Concrete Repair and Resurfacing

2013 Concrete Repair and Resurfacing	Anticipated Funding Source(s)	
Annual concrete repair and street resurfacing program. The Special Assessments Fund subsidizes the property owners' share of the project until assessments are charged to each property owner.	Stormwater Fund	225,000
	Special Assessment Fund	300,000
	Issue II Project (Ohio Public Works)	1,000,000
	Infrastructure Renewal Program Fund	400,000
Total 2014 Anticipated Expenditure:	\$1,925,000	

2014 Concrete Repair and Resurfacing

2014 Concrete Repair and Resurfacing	Anticipated Funding Source(s)	
Annual concrete repair and street resurfacing program for 2014. The Special Assessments Fund subsidizes the property owners' share of the project until assessments are charged to each property owner.	Stormwater Fund	400,000
	Special Assessment Fund	280,000
	Issue II Project (Ohio Public Works)	1,000,000
	Commission Grant)	
	Infrastructure Renewal Program Fund	775,000
Total 2014 Anticipated Expenditure:	\$2,455,000	

East High Street Gateway

East High Street Gateway	Anticipated Funding Source(s)	
Construction of new landscaped medians and curb lawn, relocation of overhead cables to underground, addition of right turn lane from eastbound High St to southbound Erie Highway (SR 4), and replacement of deteriorated storm, sanitary and water infrastructure. The project limits are Erie Highway on the east and 6th Street on the west. Stormwater improvements include 12-inch through 24-inch storm sewer including manholes and catch basins.	Stormwater Fund	200,000
	Infrastructure Renewal Program Fund	3,000,000
	Electric Construction-Distribution Fund	3,528,000
	Total 2014 Anticipated Expenditure:	\$6,728,000

Millville/Wasserman/Smalley Intersection

Millville/Wasserman/Smalley Intersection	Anticipated Funding Source(s)	
Intersection will be improved by adding new left-turn lanes to both eastbound and westbound Millville Avenue, widening and adding new left-turn lane to Wasserman Road and removing the median on Smalley Boulevard and replacing with new left-turn lane. Other improvements include new traffic signals and ADA-compliant pedestrian crosswalks. The entire intersection will be paved prior to completion.	Stormwater Fund	25,000
	Infrastructure Renewal Program Fund	625,000
Total 2014 Anticipated Expenditure:	\$650,000	

Purchase of Dump Truck for Storm Sewer Division

Purchase of Dump Truck for Storm Sewer Division	Anticipated Funding Source(s)	
Acquisition of necessary equipment to support regular and expanded operations	Stormwater Fund	100,000
Total 2014 Anticipated Expenditure:	\$100,000	

Purchase of Trash Collection Truck for Parks Division

Purchase of Trash Collection Truck for Parks Division	Anticipated Funding Source(s)	
Acquisition of necessary equipment to support regular and expanded operations	Refuse Fund	125,000
Total 2014 Anticipated Expenditure:	\$125,000	

South D St. Bridge Rehabilitation

South D St. Bridge Rehabilitation	Anticipated Funding Source(s)	
Rehabilitation of bridge foundation. The 2014 budget is strictly for engineering costs.	Infrastructure Renewal Program Fund	5,000
Total 2014 Anticipated Expenditure:	\$5,000	

Cleveland Ave. Bridge Replacement

Cleveland Ave. Bridge Replacement	Anticipated Funding Source(s)	
Replacement of Cleveland Avenue Bridge with a new structure. The 2014 budget is strictly for engineering costs.	Infrastructure Renewal Program Fund	130,000
Total 2014 Anticipated Expenditure:	\$130,000	

Capital Budget Continued

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.

Capital Projects		
Project Title and Description	Anticipated Funding Source(s)	
High/MLK Intersection Improvements		
Upgrade of intersection by constructing a dedicated right-turn lane from westbound High Street to northbound MLK Blvd, adding a second left-turn lane from southbound MLK Blvd to eastbound High Street and replacing existing traffic signal. The intersection will also be improved with streetscape features. Budgeted funds cover project engineering costs. Additional, funding is provided directly by the Ohio Department of Transportation.	Infrastructure Renewal Program Fund	34,120
Total 2014 Anticipated Expenditure:		\$34,120
Main/Millville/Eaton Intersection Improvements		
Major improvement to the intersection by aligning Millville Avenue and Eaton Avenue directly across from each other, installing new turn lanes on Main Street, Millville Avenue, and Eaton Avenue as needed and installing new traffic signals. Budgeted funds cover project engineering costs. Additional, funding is provided directly by the Ohio Department of Transportation.	Infrastructure Renewal Program Fund	35,160
Total 2014 Anticipated Expenditure:		\$35,160
South Hamilton Railroad Grade Separation		
Replacing an existing at-grade railroad crossing with a bridge overpass created by extending Grand Boulevard westerly to Pleasant Avenue and then to University Boulevard. Budgeted funds cover engineering and property acquisition costs.	Infrastructure Renewal Program Fund	2,590,000
Total 2014 Anticipated Expenditure:		\$2,590,000
South Third Street Improvements		
Concrete sidewalk and curb replacement and resurfacing of South Third Street in accordance with the City's master plan.	Infrastructure Renewal Program Fund	200,000
Total 2014 Anticipated Expenditure:		\$200,000
Safe Routes to School		
Installation of concrete sidewalk with new handicap ramps, crosswalk striping and safety signage at 80 different intersections on 16 different streets.	Infrastructure Renewal Program Fund	600,000
Total 2014 Anticipated Expenditure:		\$600,000
Bikepath – Phase 2		
Completion of bikepath from Allison Avenue to Great Miami River including paving and new bridge over Hydraulic Canal.	Infrastructure Renewal Program Fund	1,812,750
Total 2014 Appropriation:		\$1,812,750
Bike Ramp – RiversEdge to Access Rd.		
Design and construction of an ADA-compliant ramp from RiversEdge Park to the Great Miami River to provide easy accessibility to the bikepath along the river. Estimated Engineering Cost is \$70,000 and estimated Construction Cost is \$430,000	Infrastructure Renewal Program Fund	500,000
Total 2014 Anticipated Expenditure:		\$500,000
Traffic Signal Improvements		
Upgrading and replacement of deficient traffic signals at various intersections.	Infrastructure Renewal Program Fund	50,000
Total 2014 Anticipated Expenditure:		\$50,000
Central Avenue/Knightsbridge Drive Intersection Improvements		
Enhancement of intersection with new signage and traffic signals	Infrastructure Renewal Program Fund	100,000
Total 2014 Anticipated Expenditure:		\$100,000

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.

Capital Projects		
Project Title and Description	Anticipated Funding Source(s)	
High Street Underpass Improvements		
Enhancement of underpass by painting or covering Norfolk-Southern Railroad Bridge	Infrastructure Renewal Program Fund	100,000
Total 2014 Anticipated Expenditure:		\$100,000
Electric Substation 9 Improvements		
Installation of ductbank and manhole susem to increase efficiency and update infrastructure	Electric Capital-Distribution Fund	400,000
Total 2014 Anticipated Expenditure:		\$400,000
Electric Underground Project		
Undergrounding of electric lines on Third Street south from Court Street to Ludlow Street as part of the City's Third Street Live initiative	Electric Capital-Distribution Fund	407,000
Total 2014 Anticipated Expenditure:		\$407,000
LED Streetlights		
Continued replacement of traditional high pressure sodium streetlights with high efficiency LED bulbs	Electric Capital-Distribution Fund	117,135
Total 2014 Anticipated Expenditure:		\$117,135
LED Street Signs		
Replacement of street signs in high traffic areas with LED-lit signs which enhance visibility	Electric Capital-Distribution Fund	15,000
Total 2014 Anticipated Expenditure:		\$15,000
#7 Turbine/Generator Auto Sync		
Installation of an auto sync mechanism to add additional stabilization to power production within the City through improved infrastructure	Electric Capital-Production Fund	200,000
Total 2014 Anticipated Expenditure:		\$200,000
Greenup Hydroelectric Facility Trash Rake Replacement		
Installation of a new trash rake at the Greenup Hydroelectric Facility to ensure optimal power generation and maintain the highest efficiency possible	Electric Capital-Greenup Fund	700,000
Total 2014 Anticipated Expenditure:		\$700,000
Feeder Main Capacity for Smart Piggng		
Increasing the capacity for pipeline inspection gauges (PIGs) which help prevent damage or leaks to gas pipelines by detecting potential maintenance issues	Gas Capital-Distribution Fund	400,000
Total 2014 Anticipated Expenditure:		\$400,000
Medium Pressure Gas (MPG) Loop to Enterprise Park		
Installation of a medium pressure gas loop at Enterprise Park, one of the largest industrial/office parks in the tri-state (OH, KY, IN) region; The MPG loop allows for increased reliability of service to the area because of higher capacity and multi-point access to infrastructure	Gas Capital-Distribution Fund	250,000
Total 2014 Anticipated Expenditure:		\$250,000
Compressed Natural Gas (CNG) Station		
Construction of the first public CNG fueling station in southwest Ohio; funded by the City and a Congestion Mitigation and Air Quality (CMAQ) grant	Gas Capital-Distribution Fund	2,096,347
Total 2014 Anticipated Expenditure:		\$2,096,347
South Water Treatment Plant Wash Water Tank Rehabilitation		
Necessary repairs and rehabilitation	Water Capital-Production Fund	195,000
Total 2014 Anticipated Expenditure:		\$195,000

Capital Budget Continued

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.

Capital Projects		
Project Title and Description		
Rebuilding of Re-Carbonation Basin at South Water Treatment Plant		
	Anticipated Funding Source(s)	
Necessary repairs and rehabilitation	Water Capital-Production Fund	175,000
Total 2014 Anticipated Expenditure:		\$175,000
Wasserman Elevated Tank Rehabilitation		
	Anticipated Funding Source(s)	
Necessary repairs and rehabilitation	Water Construction-Production Fund	750,000
Total 2014 Anticipated Expenditure:		\$750,000
System Evaluation and Capacity Assurance Plan (SECAP-027 037 OF)		
	Anticipated Funding Source(s)	
An element of the "Interceptor Sewer Project," a series of three projects to bring the City of Hamilton into compliance with a Modified Consent Decree signed with the Ohio Environmental Protection Agency in 2007. This project will increase the capacity and reliability of the City's wastewater system in order to prevent overflow in high volume precipitation events such as large storms. This project includes work on the Black Street Over Flow (code 027) and the Arch Street Over Flow (code 037). The cost is covered by bond proceeds.	Wastewater Construction-Maintenance of Sanitary Sewer System Fund	5,019,000
Total 2014 Anticipated Expenditure:		\$5,019,000
System Evaluation and Capacity Assurance Plan (SECAP) Water Reclamation Facility Improvement Phase 2		
	Anticipated Funding Source(s)	
An element of the "Interceptor Sewer Project," a series of three projects to bring the City of Hamilton into compliance with a Modified Consent Decree signed with the Ohio Environmental Protection Agency in 2007. This project will increase the capacity and reliability of the City's wastewater system in order to prevent overflow in high volume precipitation events such as large storms. The cost is covered by bond proceeds for funding and could decline to \$6,100,000	Wastewater Construction-Maintenance of Sanitary Sewer System Fund	7,700,000
Total 2014 Anticipated Expenditure:		\$7,700,000
Southwest Ohio Industrial District (SOID)Lift Station and Force Main Project		
	Anticipated Funding Source(s)	
Improvements in infrastructure to more effectively transport wastewater to the City's treatment facilities. Cost is covered by bond proceeds.	Wastewater Construction-Maintenance of Sanitary Sewer System Fund	4,200,000
Total 2014 Anticipated Expenditure:		\$4,200,000
Storage Area Network Drives and Drive Tray Additions		
	Anticipated Funding Source(s)	
Additions and upgrades to support system and file backups	Gas Capital Improvement Fund	5,000
	Water Capital Improvement Fund	5,000
	Electric Capital Improvement Fund	5,000
	Water Reclamation Capital Improvement Fund	5,000
Total 2014 Anticipated Expenditure:		\$20,000

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 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		
Project Title and Description	Anticipated Funding Source(s)	
Server Life-Cycle Replacement, New Servers, Virtual Server Farm and Large Printer Replacement Cycle		
Information Technology infrastructure improvements and necessary upgrades including server farm expansions and planned large printer replacement	Gas Capital Improvement Fund	34,500
	Water Capital Improvement Fund	34,500
	Electric Capital Improvement Fund	34,500
	Water Reclamation Capital Improvement Fund	34,500
	Total 2014 Anticipated Expenditure:	\$138,000
Server Uninterrupted Power Supply Cell Replacements		
Battery cell replacements for server power supply units	Gas Capital Improvement Fund	2,500
	Water Capital Improvement Fund	2,500
	Electric Capital Improvement Fund	2,500
	Water Reclamation Capital Improvement Fund	2,500
	Total 2014 Anticipated Expenditure:	\$10,000
Core Switch		
Planned network core switch replacement and redundancy to improve and safeguard infrastructure operations	Gas Capital Improvement Fund	25,000
	Water Capital Improvement Fund	25,000
	Electric Capital Improvement Fund	25,000
	Water Reclamation Capital Improvement Fund	25,000
	Total 2014 Anticipated Expenditure:	\$100,000
Firewall Upgrade		
Necessary upgrades to the City firewall to support mobile devices	Gas Capital Improvement Fund	7,500
	Water Capital Improvement Fund	7,500
	Electric Capital Improvement Fund	7,500
	Water Reclamation Capital Improvement Fund	7,500
	Total 2014 Anticipated Expenditure:	\$30,000
Employee Access and Applicant Tracking		
Implementation of online employee and applicant access through software application	Gas Capital Improvement Fund	30,000
	Water Capital Improvement Fund	30,000
	Electric Capital Improvement Fund	30,000
	Water Reclamation Capital Improvement Fund	30,000
	Total 2014 Anticipated Expenditure:	\$120,000
Core Applications Upgrade		
Necessary upgrades to core information technology applications	Gas Capital Improvement Fund	7,500
	Water Capital Improvement Fund	7,500
	Electric Capital Improvement Fund	7,500
	Water Reclamation Capital Improvement Fund	7,500
	Total 2014 Anticipated Expenditure:	\$30,000



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 utility department 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 department are combined under the title "Electric Utility" although in reality the Electric Utility includes several separate funds.

The effect 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 understood by citizens and to simplify 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 appropriations ordinance OR2013-12-105 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 151.

Major Fund Matrix: 2014

	Major Funds			All Other Non-Major Funds	All Fund Total
	General Fund	Gas Fund	Electric Fund		
Revenues/Resources					
Taxes	22,485,500	-	2,436,000	6,067,776	30,989,276
Licenses & Permits	1,112,850	-	-	361,800	1,474,650
Fines and Forfeits	730,087	-	-	314,347	1,044,434
Recreation Fees	112,700	-	-	-	112,700
Intergovernmental Revenue	1,541,066	700,000	-	15,215,924	17,456,990
Charges for Services	13,276,204	28,410,000	73,093,000	47,367,477	162,146,681
Miscellaneous Revenue	258,596	100,000	849,850	4,051,173	5,259,619
Other Financing Sources	148,522	-	12,015,000	9,773,536	21,937,058
Transfers In *	172,500	-	-	35,461,574	35,634,074
Total Revenue/Resources	\$39,838,025	\$29,210,000	\$88,393,850	\$118,613,607	\$276,055,482
Expenditures/Uses					
Personnel & Employee Benefits	31,266,203	1,895,723	11,012,491	14,980,808	59,155,225
Other Expenses	9,125,816	24,555,197	51,341,308	72,715,088	157,737,409
Capital Improvements	-	4,706,642	8,817,560	32,171,788	45,695,990
Debt Service	-	1,669,740	19,433,475	18,544,220	39,647,435
Transfers Out	1,362,500	-	-	-	1,362,500
Total Expenditures/Uses	\$41,754,519	\$32,827,302	\$90,604,834	\$138,411,904	\$303,598,559
Excess of Revenues Over(Under) Expenses	(\$1,916,494)	(\$3,617,302)	(\$2,210,984)	(\$19,798,297)	(\$27,543,077)

2014 Budget Department Overviews

The following section illustrates the purpose and function of the City of Hamilton's various departments and divisions. Each departmental overview includes the goals and accomplishments as well as overarching mission of the diverse organizational units of the City as well as 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 organizational 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 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.

Additionally, the City of Hamilton is moving toward Budgeting for Outcomes, a type of priority-based budgeting that connects government spending to results within the community. This approach focuses on operational success and in an effort to support the early stages of transitioning to this performance based budget approach, we felt it beneficial to present financial information that reflects organizational structure and operations.



How to Use This Section

Department Mission

To sustain and enhance the high quality of life in the Hamilton community by implementing City Council policies, developing and maintaining responsive City programs and services within approved budgetary guidelines, providing leadership and motivation to City staff, maintaining and planning for fiscal integrity, and initiating and/or continuing strong relationships with local & regional businesses and governmental agencies.

Departmental Description

As Chief Executive Officer for the City of Hamilton, the City Manager is responsible for a workforce of more than 10,000 permanent employees and a \$325+ million annual operating 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. The City Manager is also the Public Safety Director for the City and is responsible for police

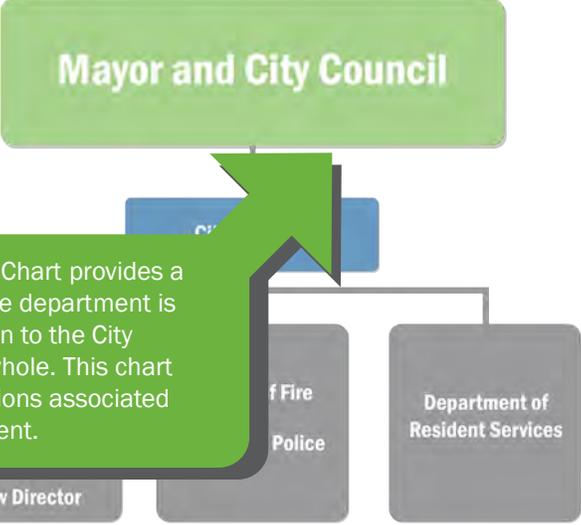
The Department Mission section provides the reader with the overarching mission that guides the actions and decision-making of each department, defining its purpose and role within the City.

The Department Description section illustrates each department's functions as well as operational responsibilities and priorities.

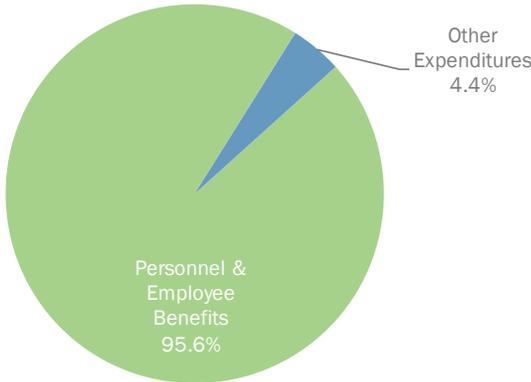
operations.

The 2014 Adopted Operating Budget chart illustrates the division of operating budget expenditures as related to Personnel and Employee Benefits and Other Expenditures.

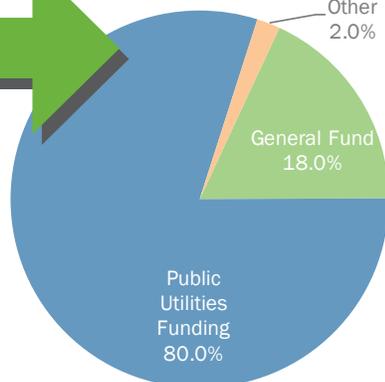
The 2014 Estimated Funding Sources chart represents the source of funding for each department. Funding sources are divided into three categories: General Fund, Public Utilities Funding, and Other. These percentages are approximate values intended to illustrate funding sources of each department at a basic level.



2014 Adopted Operating Budget



2014 Estimated Funding Sources



Accomplishments in 2013

- Helped create a gap financing fund to provide additional financing for projects in and around our urban core: The Consortium for Ongoing Reinvestment Efforts (CORE Fund)
- Completed Phase 1 of the Edge Amphitheater project
- Realized \$38 million in savings through cost-cutting and job sharing initiatives. These initiatives are vital to Hamilton's fiscal health.
- Successfully secured \$9.5 million for capital projects
- Developed public-private partnerships with various traditional and non-traditional experts in the fields of business, education, entrepreneurship, and venture capitalists in order to lay the groundwork and cultivate a thriving high-growth entrepreneurial economy within the City.

The Accomplishments section details major departmental achievements in 2013.

Goals for 2014

- Add top-line growth to all budgetary funds
- Enhance community partnerships to provide greater value for our residents
- Work with the Consortium for Ongoing Reinvestment Efforts (CORE Fund) and other partners to improve the

The Goals for 2014 section outlines the goals of each department for the coming year. Setting goals as well as aligning operations and tracking achievements is critical to the success of the City's transition toward Budgeting for Outcomes, a priority based budgeting approach intended to connect government spending to results within the community.

CITY MANAGER	2011 Actual	2012 Actual	2013 Adopted	2013 Amended	2014 Adopted	Change from 2013 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	272,107	333,928	370,298	390,094	421,656	51,358	13.9%
Other Expenditures	12,045	36,238	26,170	23,902	19,550	(6,620)	-25.3%
Operating Total	\$284,152	\$370,166	\$396,468	\$413,996	\$441,206	\$44,738	11.3%
Capital Improvements	-	-	-	-	-	-	N/A
Part-time FTE Positions	800	800	550	550	350	-200	-36.4%

The departmental table represents budgeting trends from 2011 to 2014. The chart illustrates total operating expenditures as well as expenditures for capital improvements. The table also lists total full-time equivalent (FTE) positions for each department. The last column provides a comparison of the 2013 Adopted to 2014 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. Please also note that while each column reflects the actual, amended, or adopted appropriations for each budget year, the corresponding FTE numbers presented at the bottom of each column reflect the originally budgeted FTEs approved through the adopted budget.



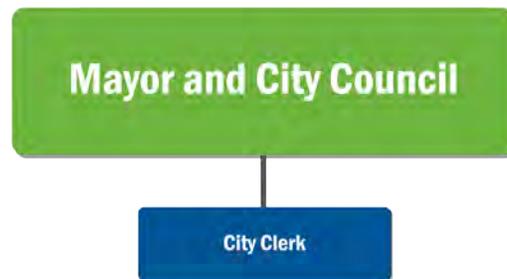
City Clerk

Department Mission

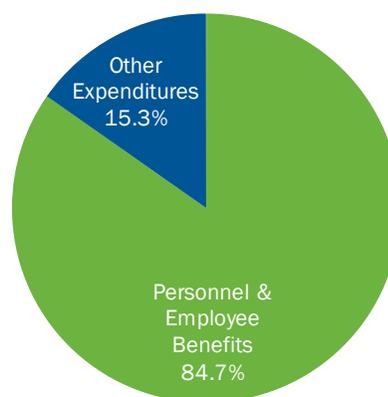
The City Clerk ensures the efficient operation of the City Clerk's Office while supporting the Mayor, Vice Mayor, and members of City Council and maintaining a commitment to delivering high quality services to the City's residents.

Departmental Description

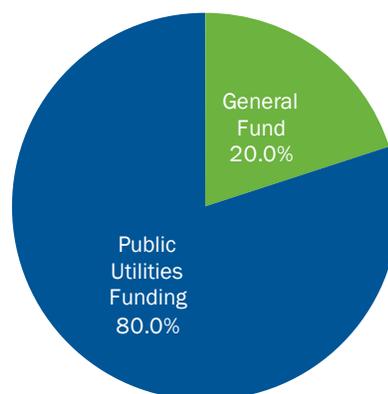
The City Clerk works to prepare minutes and meeting packets for all meetings of City Council and committees of Council, develops the annual budget for the City Clerk and City Council, conducts the annual update of the City's Codified Ordinances, and manages other projects as assigned by Hamilton City Council.



2014 Adopted Operating Budget



2014 Estimated Funding Sources



Accomplishments in 2013

- Began acting as Hamilton City Clerk in February
- Attended the Ohio Municipal Court Association Spring Conference in April
- Proposed and received implementation approval for a formal student internship program as part of the inaugural Hamilton Employee Innovation Challenge. The full program proposal was collaboratively created through cross-departmental partnerships and was approved by the City Council and Executive Leadership Team for implementation.

Goals for 2014

- Begin Certified Municipal Clerk certification program through the Ohio Municipal Clerks Association
- Serve on the implementation committee for the EMBARK Student Internship Program for the City of Hamilton
- Create a digital records database to electronically file legislation passed prior to 2000
- Convert City Council meeting packets into electronic copies only by implementing tablet PC's as the medium of delivery

CITY CLERK	2011 Actual	2012 Actual	2013 Adopted	2013 Amended	2014 Adopted	Change from 2013 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	123,246	84,060	98,727	99,267	80,913	(17,814)	-18.0%
Other Expenditures	11,596	12,015	15,180	15,026	14,580	(600)	-4.0%
Operating Total	\$134,842	\$96,075	\$113,907	\$114,293	\$95,493	(\$18,414)	-16.2%
Capital Improvements	-	-	-	-	-	-	N/A
Budgeted FTE Positions	2.00	2.00	1.50	1.50	1.50	-	0.0%



City Council

Department Mission

The Hamilton City Council serves 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.

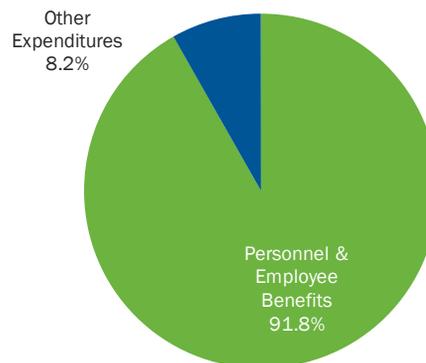
Departmental Description

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, 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.

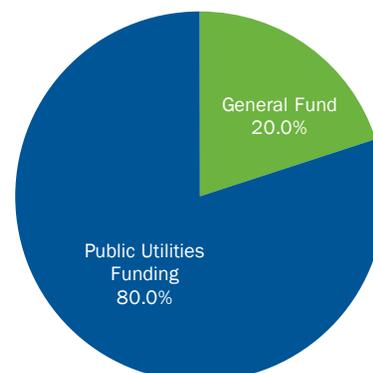
The Hamilton City Council is the direct representative of the citizens of the City of Hamilton. Pursuant to the provisions of the Hamilton City Charter, the City Council is comprised of six members elected at large for staggered four-year terms. The Mayor is separately elected for a four-year term. The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



2014 Adopted Operating Budget



2014 Estimated Funding Sources



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 in this section but are reflected through the more specific goals of each of the City's operational departments.

CITY COUNCIL	2011 Actual	2012 Actual	2013 Adopted	2013 Amended	2014 Adopted	Change from 2013 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	89,149	81,866	74,864	86,064	94,703	19,839	26.5%
Other Expenditures	8,601	6,594	10,640	8,915	8,490	(2,150)	-20.2%
Operating Total	\$97,750	\$88,460	\$85,504	\$94,979	\$103,193	\$17,689	20.7%
Capital Improvements	-	-	-	-	-	-	N/A
Budgeted FTE Positions	-	-	-	-	-	-	N/A



Office of The City Manager

Department Mission

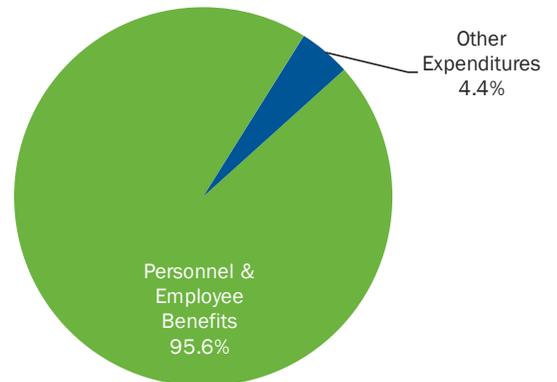
Execute the City Council approved strategic plan, while ensuring the operations of the City are efficient and effective.

Departmental Description

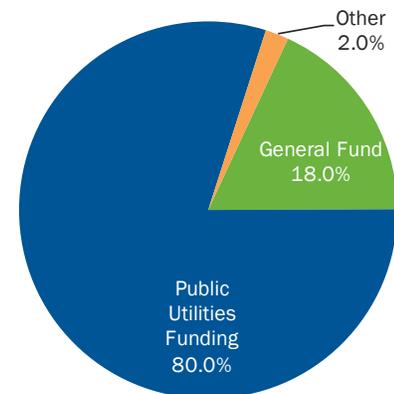
As Chief Executive Officer for the City of Hamilton, the City Manager is responsible for a workforce of more than 640 permanent employees and a \$300+ million annual budget. The seven-member City Council appoints the City Manager. The Council operates as the legislative branch of the City and provides policy direction to the City Manager, while the City Manager is responsible for the administration of the City departments. The City Manager is also the Public Safety Director for the City and is responsible for police protection provided by a force of over 100 full-time sworn police officers and a fire protection service staffed by more than 95 full-time fire fighters. The City Manager is assisted by one Deputy City Manager and a Chief of Staff whose responsibilities include assisting with the administration of the City's non-public safety departments and utilities, as well as oversight responsibilities and involvement with project management, personnel issues, indenture compliance, debt issuances, legislative issues, environmental issues, and liability insurance claims involving the City's general operations.



2014 Adopted Operating Budget



2014 Estimated Funding Sources



Accomplishments in 2013

- Helped create a gap financing fund to provide additional financing for projects in and around our urban core: The Consortium for Ongoing Reinvestment Efforts (CORE Fund)
- Completed Phase I of the RiversEdge Amphitheater project
- Realized (or committed) capital investment (\$38 million) and job creation (436 jobs) in industries that are vital to Hamilton
- Successfully monetized a revenue stream to provide \$9.5 million for capital projects
- Developed public-private partnerships with various traditional and non-traditional experts in the fields of business, education, entrepreneurship, and venture capitalists in order to lay the groundwork and cultivate a thriving high-growth entrepreneurial economy within the City

Goals for 2014

- Realize \$50 million of new private industrial/commercial investment
- Add 2,000 net new jobs
- Increase home ownership to 60%
- Decrease vacant residential structures by 30%
- Engage 50,000 participants annually in special events, arts, & recreation activities
- Generate \$10 million in new investment in recreational amenities

CITY MANAGER	2011 Actual	2012 Actual	2013 Adopted	2013 Amended	2014 Adopted	Change from 2013 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	272,107	333,928	370,298	390,094	421,656	51,358	13.9%
Other Expenditures	12,045	36,238	26,170	23,902	19,550	(6,620)	-25.3%
Operating Total	\$284,152	\$370,166	\$396,468	\$413,996	\$441,206	\$44,738	11.3%
Capital Improvements	-	-	-	-	-	-	N/A
Budgeted FTE Positions	6.00	6.00	5.50	5.50	3.50	-2.00	-36.4%

*Please note that the change in FTE positions for the Office of the City Manager in 2014 and related Personnel and Employee Benefits expenditures reflects a re-organization of the department as well as changes in the funding source for the salary and benefits of upper level administrative personnel.

The elimination of one Deputy City Manager position as well as the transition of a former Assistant to the City Manager to a different position within the organization are the cause of the decrease by two Full Time Equivalents. These salaries were previously paid by the City's four Utility Departments (Gas, Water, Electric, and Wastewater) and the reduction of Personnel and Employee Benefits expenditures by the four utilities (pages 76-84 and 120-127) reflects this and other staffing changes.

The increase in Personnel & Employee Benefits expenditures for the Office of the City Manager is associated with the transition of a former Assistant to the City Manager to the newly created Chief of Staff position as well as an increase in the salary and benefits of the City Manager. These organizational changes as well as associated expenditure increases were approved by the Hamilton City Council through approval of resolutions associated with organizational restructuring and the 2014 Budget.



Civil Service and Personnel

Department Mission

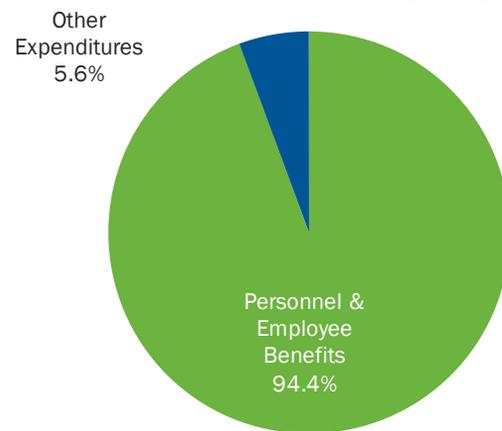
The Department of Civil Service and Personnel assists all City departments and divisions by using fair and equal treatment in the recruitment and selection of qualified individuals, benefits administration, and other personnel matters.

Departmental Description

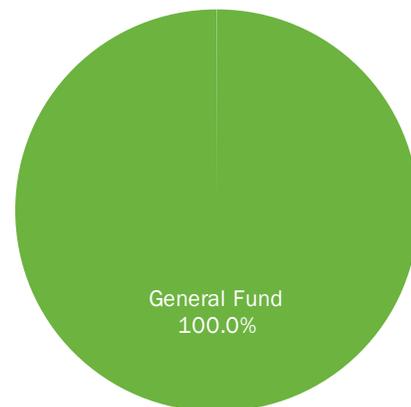
The Department of Civil Service and Personnel provides a variety of support services to all City departments, the Civil Service Commission, and the general public. Responsibilities include Civil Service examination administration, recruitment, Affirmative Action/Equal Employment Opportunity administration, 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-certificated positions. The Director of the Department of Civil Service and Personnel reports to the City's Civil Service Commission.



2014 Adopted Operating Budget



2014 Estimated Funding Sources



Accomplishments in 2013

- Received and processed approximately 1,580 applications for City employment and 225 employment applications for the Hamilton City Schools
- Facilitated the hiring process for 36 new hires, including sworn Police Officers
- Managed a total of 35 recruitment efforts, attracting applications for a geographically diverse pool of applicants
- Processed the retirement of 24 City employees
- Successfully reduced paper and foot traffic to the department, allowing for maximization of staff time, by accepting applications only for open positions (except for seasonal employment)
- Reduced necessary storage space and improved information management through the implementation of an updated records retention schedule
- Successfully distributed employee notifications in a timely manner to comply with new Affordable Care Act mandates
- Updated Civil Service Commission meeting minutes transcription from verbatim to summary format for improved efficiency

Goals for 2014

- Continue the successful implementation of an updated records retention schedule
- Hire and train 1 new staff member to further improve departmental operations
- Continue collaboration with Finance, Information Technology and Deputy City Manager surrounding recent Human Resources initiatives, specifically the implementation of an online benefits enrollment process
- Review all departmental processes to improve efficiencies, implementing automated technology options where appropriate
- Continue exploring online application processes as an option for improved efficiency

CIVIL SERVICE & PERSONNEL	2011 Actual	2012 Actual	2013 Adopted	2013 Amended	2014 Adopted	Change from 2013 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	269,637	270,437	289,452	293,852	266,016	(23,436)	-8.1%
Other Expenditures	8,618	5,909	17,800	12,738	15,900	(1,900)	-10.7%
Operating Total	\$278,255	\$276,346	\$307,252	\$306,590	\$281,916	(\$25,336)	-8.2%
Capital Improvements	-	-	-	-	-	-	N/A
Budgeted FTE Positions	3.00	3.00	3.00	3.00	3.00	-	0.0%



Community Development

Department Mission

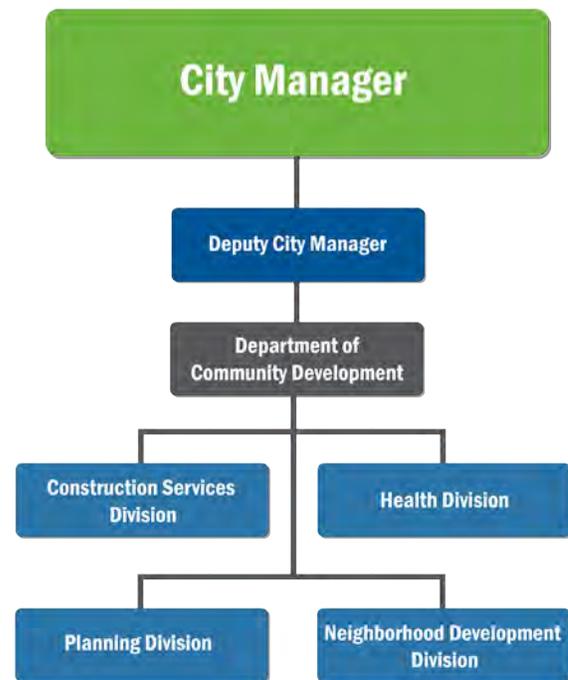
The mission of the Community Development Department is to foster a sustainable, healthy, safe and well planned City. Through purposeful planning, effective enforcement, and meaningful activities, the Community Development Department works to support and encourage strong neighborhoods, quality opportunities,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

Departmental Description

The Community Development Department is comprised of four divisions: Construction Services, Health, Neighborhood Development, and Planning. Construction Services regulates the construction of commercial and residential buildings. The 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's nurses provide immunization, home visits, communicable disease investigation, and various educational outreach programs. The Neighborhood Development Division (NDD) works to provide decent affordable housing, economic opportunities, neighborhood improvements, and public services primarily to economically challenged residents. The Planning Division, with assistance from citizen-based boards and commissions, guides, manages and regulates land use, community development and land zoning. Additionally, this division works to support alley/street vacation, lot/split combination, community research/demographics and urban renewal updates.

- **Construction Services Division** – The 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 tradespeople to perform work within the City.

- **Health Division** – The Health Division provides services in the following areas: Environmental Health, Vital Statistics, and Nursing. Environmental Health's responsibilities including enforcing all State health code requirements governing food/restaurant inspection and compliance, public pools, tattoo and body piercing establishments, commercial building maintenance, and complaint inves-



tigation on all residential property. The Vital Statistics subdivision issues birth and death certificates, correction affidavits, adoptions, and paternity declarations while Nursing provides health education services, communicable disease investigations, handicap visitations for children, lead poisoning follow-ups, and child immunizations.

- **Neighborhood Development Division** – The Neighborhood Development Division provides decent, affordable housing, economic development opportunities, neighborhood improvements, 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** – The Planning Division, in conjunction with the Planning Commission, is involved in land use management, community development, research, and a wide variety of other planning-related tasks. The Planning Division is responsible for zoning compliance, including rezoning, conditional uses and change of occupancy, and the administration of Board of Zoning Appeals.

Accomplishments in 2013

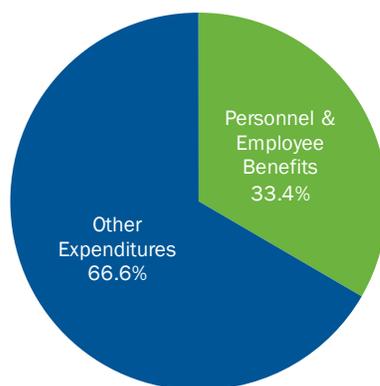
- Form Based Zoning adopted in core areas of including Downtown, Main St, South B St, and East High St to create a balanced pedestrian/vehicular development pattern in accordance with the vision of the community
- Updates to the University Commerce Park Master Plan made after significant public input regarding a future flexible development plan based on Form Based Zoning design principles to coincide with the South Hamilton Crossing roadway project
- Construction Services has full-time Plumbing Inspection capabilities
- Major permits issued in 2013 include the Fort Hamilton Emergency Room renovation completion (Phase I) and on-going Phase II that is scheduled for completion this year. Two tenant spaces were also completed at 3035 Hamilton Mason Rd. for Trihealth (Cancer Institute & Queen City Pediatrics) and all units at Beacon Pointe
- Environmental Health has had 48 properties declared as public nuisances by City Council
- Successfully closed out the City's Neighborhood Stabilization I and Homeless Prevention and Rapid Re-housing Grant programs

Goals for 2014

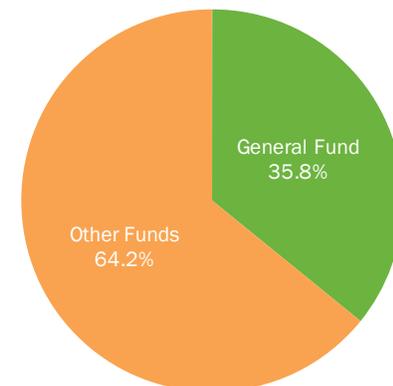
- Adoption of Form Based Zoning within central and northern portion of University Commerce Park to coincide with future South Hamilton Crossing (SHX) access enhancement project
- Update the Business Zoning District Sections of the Hamilton Zoning Ordinance
- Environmental Staff will continue to work to eliminate community blight and nuisances
- Initiate processes that will enable customers to submit permits electronically
- Continue participation in the Butler County Infant Mortality Coalition
- Vital Statistics will work with the State of Ohio to implement Central Issuance for Death Records
- Explore biennial application and budgeting process for CDBG and HOME funds
- Finalize Neighborhood Stabilization Program (NSP) 3 activities and successfully perform grant close out procedures

COMMUNITY DEVELOPMENT	2011 Actual	2012 Actual	2013 Adopted	2013 Amended	2014 Adopted	Change from 2013 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	2,083,046	1,924,295	2,043,914	2,259,828	1,941,536	(102,378)	-5.0%
Other Expenditures	2,983,819	2,956,672	5,076,392	6,303,144	3,874,991	(1,201,401)	-23.7%
Operating Total	\$5,066,865	\$4,880,967	\$7,120,306	\$8,562,972	\$5,816,527	(\$1,303,779)	-18.3%
Capital Improvements	-	-	-	-	-	-	N/A
Budgeted FTE Positions	29.75	26.75	28.50	28.50	27.50	-1.00	-3.5%

2014 Adopted Operating Budget



2014 Estimated Funding Sources



Municipal Court

Department Mission

The Hamilton Municipal Court strives 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 while upholding the law, and maintaining fiscal responsibility to the citizens served.

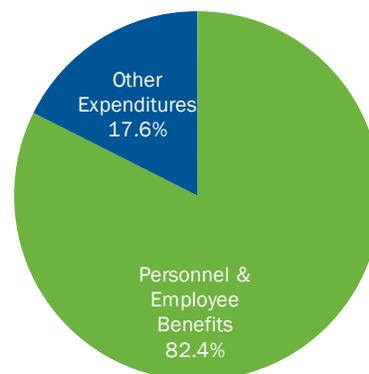
Departmental Description

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 consists of four divisions, which are described below.

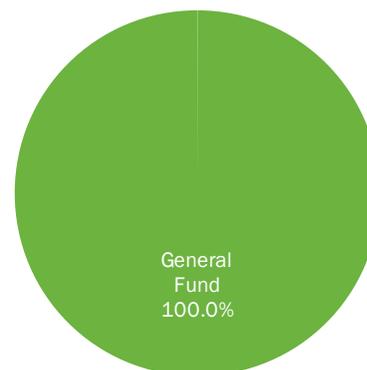
- **Civil Division** – Within the Civil Division, cases are filed and heard wherein civil disputes involve dollar amounts up to fifteen thousand dollars, small claims for monetary amounts up to three thousand dollars, and landlord-tenant disputes including evictions and rent deposits. The collection 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.
- **Traffic Division** – The Traffic Division enters all citations issued by the Hamilton Police Division, 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.
- **Criminal Division** – The Criminal Division handles misdemeanor criminal offenses which include, but are not limited to, personal crimes, thefts, domestic violence, and Operating a Motor Vehicle Impaired (OVI). The Criminal Division also manages the arraignment and probable cause portion of felony arrests.
- **Probation Services Division** – The 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 expungements and sealing of records.



2014 Adopted Operating Budget



2014 Estimated Funding Sources



Accomplishments in 2013

- Reduced the Court budget without reducing personnel
- Managed caseload within the timeline established by the Ohio Supreme Court
- Reduced the amount of storage space needed for legal documents by scanning completed cases rather than filing
- Formed a Veterans Treatment Docket
- Continued the specialized Mental Health Docket

Goals for 2014

- Provide excellent customer service to the citizens of the City of Hamilton, Village of New Miami, St. Clair Township, and Ross Township
- Continue to work with law enforcement in keeping communities safe
- Keep current with ever-changing technology
- Reduce the number of unpaid fines due to the Court
- Remain fiscally responsible

MUNICIPAL COURT	2011 Actual	2012 Actual	2013 Adopted	2013 Amended	2014 Adopted	Change from 2013 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	1,334,468	1,282,487	1,251,503	1,268,955	1,157,098	(94,405)	-7.5%
Other Expenditures	232,278	190,026	291,864	287,846	246,471	(45,393)	-15.6%
Operating Total	\$1,566,746	\$1,472,513	\$1,543,367	\$1,556,801	\$1,403,569	(\$139,798)	-9.1%
Capital Improvements	-	-	-	-	-	-	N/A
Budgeted FTE Positions	28.00	28.00	28.50	28.50	28.50	-	0.0%



Economic Development

Department Mission

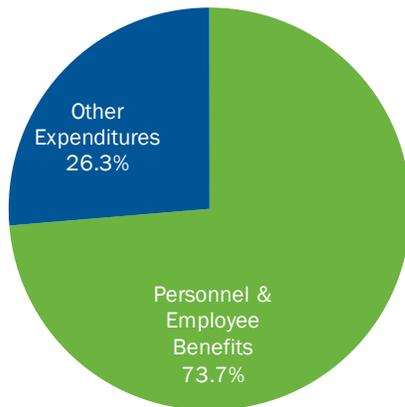
The Department of Economic Development works to foster economic development activities that retain and create jobs, increase the local tax base, and improve the sustainability and quality of life for the citizens of Hamilton.

Departmental Description

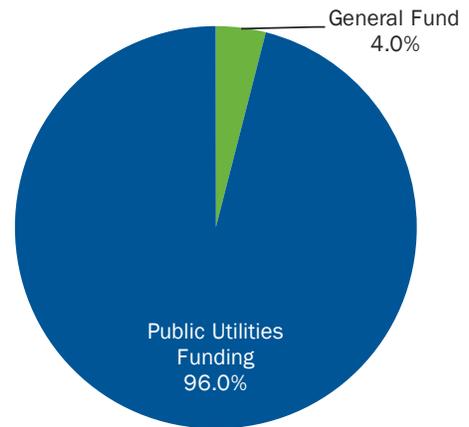
True economic development supports business retention, expansion, and attraction, but also enhances the quality of life for a community's businesses and residents. The Economic Development Department collaborates with every City department and many community partners to achieve these objectives.



2014 Adopted Operating Budget



2014 Estimated Funding Sources



Accomplishments in 2013

- 650 new jobs were attracted or announced
- 6 new companies within the target industries of Advanced Manufacturing and Information Technology have located or expanded operations
- The City successfully established a Land Bank and planned demolition of nearly 100 blighted properties
- Phase 2 Environmental Assessment for the former SMART Paper facility was approved, accelerating efforts to redevelop the site
- Staff has forwarded business retention efforts with at least 200 contacts with local businesses to assist with any needs they may have
- The City was awarded two Excellence in Economic Development awards from the International Economic Development Council in 2013 for its public private partnership with Coon Restoration and for the Strategic Initiative Update brochure

Goals for 2014

- Emphasize business attraction, retention, and expansion
- Continue to build a regional approach to economic development and collaborate with development partners
- Assist lead organizations in attracting businesses to the urban core and expand the small business community
- Attract funds and manage the brownfield program and Land Bank efforts
- Market available properties more aggressively and engage developers interested in redevelopment opportunities

ECONOMIC DEVELOPMENT	2011 Actual	2012 Actual	2013 Adopted	2013 Amended	2014 Adopted	Change from 2013 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	386,061	583,364	618,169	630,366	750,524	132,355	21.4%
Other Expenditures	224,022	384,128	341,263	360,882	267,987	(73,276)	-21.5%
Operating Total	\$610,083	\$967,493	\$959,432	\$991,248	\$1,018,511	\$59,079	6.2%
Capital Improvements	-	-	-	-	-	-	N/A
Budgeted FTE Positions	7.00	7.00	6.50	6.50	6.50	-	0.0%



Finance

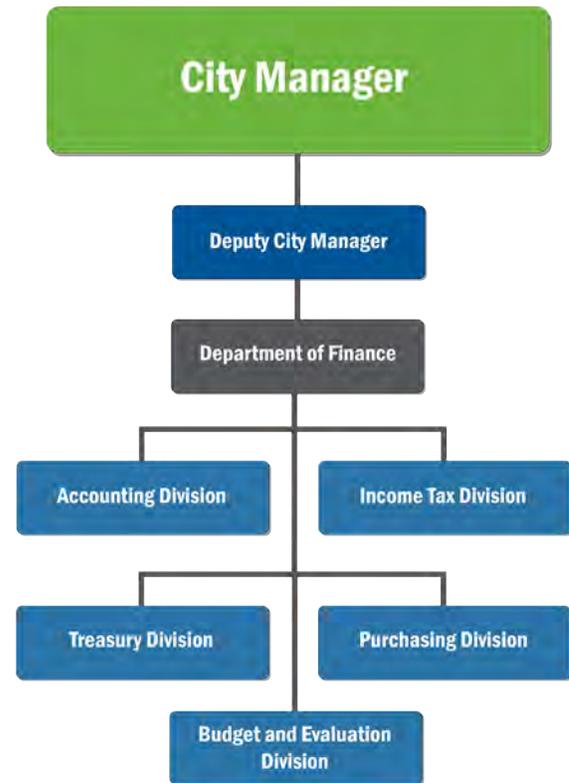
Department Mission

While adhering to the code of Professional Ethics, the Finance Department strives: 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).

Departmental Description

The Department of Finance is responsible for the administration and collection of local taxes, administering charges for various City services, issuance of vendor licenses, preparation and monitoring of the City Budget, preservation and security of funds, disbursement of City funds, accurate financial reporting, and long term financing of the City's capital needs through the issuance of debt. The Department has five Divisions.

- **Accounting Division** – The Accounting Division is responsible for preparation of monthly, quarterly and annual financial reports, audit compliance, preparation of the City's annual budget, issuance of the City's comprehensive annual and popular annual financial reports (CAFR and PAFR), debt issuance and management, filing of reports to comply with the various regulatory requirements, disbursement of checks to employees and vendors, management of the City's Capital Assets and provide advisory services related to financial affairs as well as internal controls.
- **Treasury Division** – The 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.
- **Income Tax Division** – The Income Tax Division is 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 agreements.
- **Purchasing Division** – The Purchasing Division is responsible for the purchase of goods and services for the City departments and develops contracts for large purchases.
- **Budget and Evaluation Division** – The Budget and Evaluation Division is responsible for planning, developing, and monitoring the budget activities of the City. The division also assists in performance management.



Accomplishments in 2013

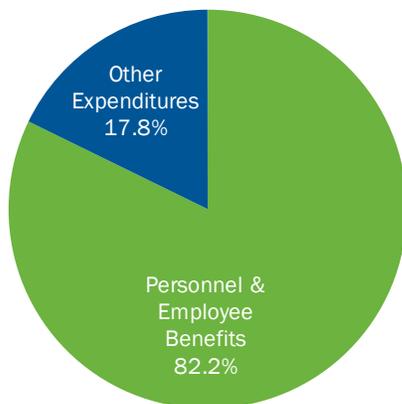
- Successfully issued the 2012 Comprehensive and Popular Annual Financial Reports (CAFR and PAFR, respectively)
- The Finance Department received the Ohio Auditor of State Award with Distinction acknowledging excellence in financial reporting
- The City issued \$6.69 million in Water System Bond Anticipation Notes, \$4 million in Electric System Bond Anticipation Notes, and \$9.5 million in Various Purpose General Obligation Bonds
- The Annual Financial Information System (AFIS) was filed in a timely manner with the Securities and Exchange Commission (SEC)
- The Income Tax Division successfully began collecting the municipal income tax for the Village of New Paris. The Tax Division was also successful in collecting unreported and underreported revenue from non-filers through the Central Collection Agency by matching the City's tax database against information from the Internal Revenue Service (IRS)

Goals for 2014

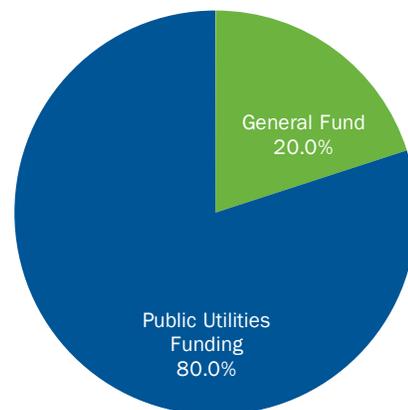
- Ensure the financial integrity of City operations
- Improve financial information reporting to policy makers, City administration, and City stakeholders
- Maintain the City's bond rating
- Ensure financial accountability, transparency, and understanding
- Safeguard the City's assets through positive fiscal practices

FINANCE	2011 Actual	2012 Actual	2013 Adopted	2013 Amended	2014 Adopted	Change from 2013 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	2,360,713	2,437,185	2,640,677	2,649,383	2,644,071	3,394	0.1%
Other Expenditures	394,628	457,035	570,115	622,046	571,395	1,280	0.2%
Operating Total	\$2,755,340	\$2,894,220	\$3,210,792	\$3,271,429	\$3,215,466	\$4,674	0.1%
Capital Improvements	-	-	-	-	-	-	N/A
Budgeted FTE Positions	38.50	39.00	39.50	39.50	39.50	-	0.0%

2014 Adopted Operating Budget



2014 Estimated Funding Sources



Fire

Division Mission

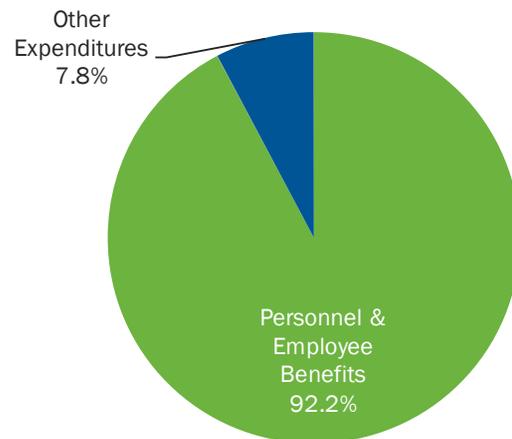
The primary mission of the Hamilton Fire Division is to provide services designed to protect the lives and property of the inhabitants of the City of Hamilton from the adverse effects of fires, medical emergencies, or exposure to dangerous conditions created by man or nature.

Division Description

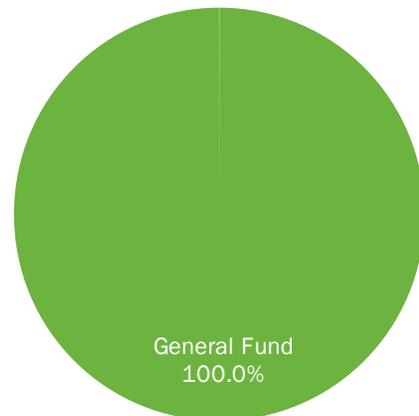
The Hamilton Fire Division provides emergency response to all types of fires, medical emergencies, and other critical incidents within the City of Hamilton. Five fire stations are manned by three shifts of cross-trained fire and emergency medical personnel. The department operates five fire units and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



2014 Adopted Operating Budget



2014 Estimated Funding Sources



Accomplishments in 2013

- Modified response procedures and safety policies for downsizing the Fire Division based on the Berkshire consulting recommendations
- Outlined redistricting response areas to balance run volumes and improve response times
- Began fire records management software transition
- Initiated a compliance program to meet fire gear inspection State requirements
- Initiated a paramedic fleet replacement program with decision to remount units versus purchasing new units resulting in \$80k in savings to the capital purchasing fund

Goals for 2014

- Place a 4th paramedic unit in service
- Complete all activities needed for the successful transition to the County 911 dispatch center
- Complete training and conversion to a new software system for fire records and dispatching.
- Implement an EMS interface from the new fire software to emsCharts (EMS mobile software)
- Develop a process to assure the most efficient response practices based on statistical analysis

FIRE	2011 Actual	2012 Actual	2013 Adopted	2013 Amended	2014 Adopted	Change from 2013 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	12,601,966	11,998,251	10,290,379	10,761,895	10,677,359	386,980	3.8%
Other Expenditures	780,657	816,772	1,095,075	900,532	901,625	(193,450)	-17.7%
Operating Total	\$13,382,624	\$12,815,024	\$11,385,454	\$11,662,427	\$11,578,984	\$193,530	1.7%
Capital Improvements	-	-	-	-	-	-	N/A
Budgeted FTE Positions	110.00	107.00	97.00	97.00	97.00	-	0.0%



Information Technology

Department Mission

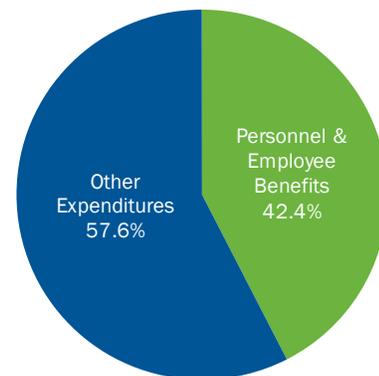
The mission of the Information Technology Department is to provide quality products and services that are effective and efficient in meeting the electronic computing requirements of the City of Hamilton's departments and employees in a timely and cost effective manner.

Departmental Description

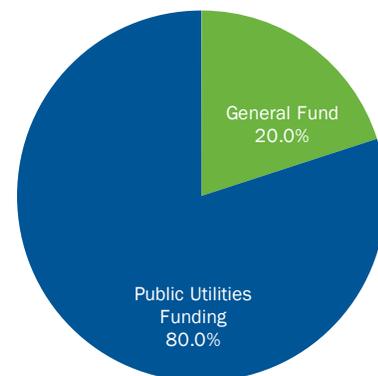
The Department of Information Technology manages the hardware, software, networking and communications infrastructure, business intelligence, and reporting functions for the City of Hamilton. The department is also responsible for providing the infrastructure for automation, the governance for the use of the network and operating systems, and assistance in providing the City's operational units the functionality they need.



2014 Adopted Operating Budget



2014 Estimated Funding Sources



Accomplishments in 2013

- Deployed a 311 mobile application for citizens to submit requests for service as well as a Public Information System to keep the citizens apprised of capital improvement projects along with other key information
- Facilitated collaboration across multiple departments and vendors to define current workflows and future needs as part of the implementation of new Customer Information System (CIS)
- Organized training for more than 100 employees in the use of the new Customer Information System (CIS)
- Coordinated interface development between CIS, Work Management System, and Geographic Information System (GIS) to provide an effective work flow between departments to reduce the redundancy of data entry
- Assisted in the configuration of central cashiering system and its interface with various systems to reduce duplicate entry, thus increasing employee efficiency and reconciliation of the money collected

Goals for 2014

- Provide an increasing level of service to those that experience problems or require additional services when using the City's computing resources
- Provide infrastructure to enable City employees (organization-wide) to incorporate mobile computing into their daily work routine
- Standardize the use of Operating Systems across all users in the organization
- Provide current productivity tools to all employees to increase efficiency
- Establish and test a disaster recovery plan to prepare for the unlikely event the existing technological infrastructure becomes unavailable

INFORMATION TECHNOLOGY	2011 Actual	2012 Actual	2013 Adopted	2013 Amended	2014 Adopted	Change from 2013 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	798,085	760,340	837,941	845,981	802,993	(34,948)	-4.2%
Other Expenditures	614,013	587,923	1,171,866	1,224,160	1,089,722	(82,144)	-7.0%
Operating Total	\$1,412,097	\$1,348,264	\$2,009,807	\$2,070,141	\$1,892,715	(\$117,092)	-5.8%
Capital Improvements	174,788	105,317	468,000	459,707	448,000	(20,000)	-4.3%
Budgeted FTE Positions	11.00	10.00	9.00	9.00	8.00	-1.00	-11.1%



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.

Departmental Description

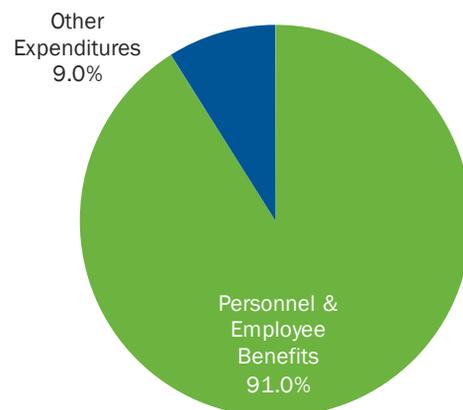
The Director of Law is the chief legal advisor for the City. Legal services for the legislative branch require the preparation of legislation for the regular meetings of City Council as well as for special Council Meetings, which may be called by the City Manager, the Mayor, or three members of Council.

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.

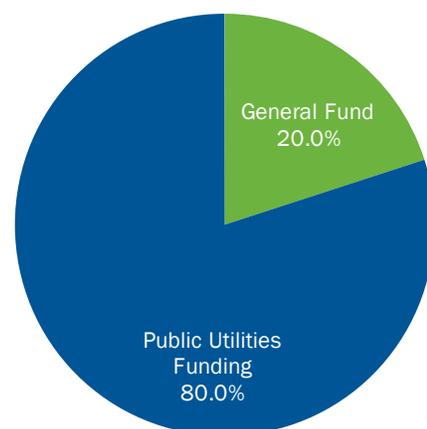
The Law Director is also responsible for approving all contracts between the City and individuals, business entities or other governmental units and prosecuting all offenses against City ordinances or State laws.



2014 Adopted Operating Budget



2014 Estimated Funding Sources



Accomplishments in 2013

- Negotiated four different Collective Bargaining Agreements
- Acquired 150 parcels of neglected property through the Land Bank's successful administration of funds from the Ohio Attorney General's Moving Ohio Forward program
- Planned demolition of 150 uninhabitable structures to be managed by the Land Bank
- Assisted Income Tax Division in the collection of \$110,709 (through December 2013)
- Successfully defended the City in four unfair labor practice charges filed by unions and former employees with the State Employment Relations Board, which were dismissed by the Board based on information provided and arguments made by the Law Department
- Worked with First Financial Bank in creating a pocket park on the corner of MLK Boulevard and High Street
- The Law Department has prosecuted 1,037 Felonies and 3,377 Misdemeanors (through December 2013)

Goals for 2014

- Continue to use the Land Bank to acquire property
- Continue to demolish substandard properties throughout the City
- Conduct training for employees in the areas of sexual harassment and best hiring practices
- Create an Affirmative Action Plan
- Develop a Human Resources division within the Law Department

LAW	2011 Actual	2012 Actual	2013 Adopted	2013 Amended	2014 Adopted	Change from 2013 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	537,796	451,337	451,801	496,277	460,290	\$8,489	1.9%
Other Expenditures	35,776	17,164	51,875	38,794	45,425	(\$6,450)	-12.4%
Operating Total	\$573,572	\$468,501	\$503,676	\$535,071	\$505,715	\$2,039	0.4%
Capital Improvements	-	-	-	-	-	-	N/A
Budgeted FTE Positions	7.00	6.00	5.50	5.50	5.50	-	0.0%



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

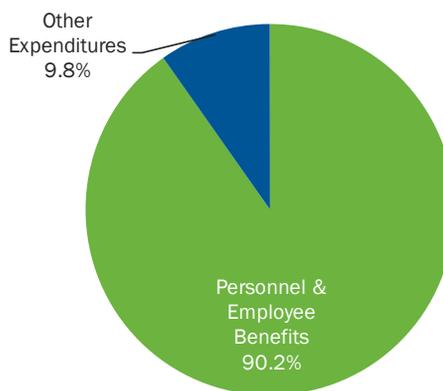
The Hamilton Police Division represents the largest municipality in Butler County, Ohio. The department serves a population of over 62,000 residents and is committed to providing the community with “Exceptional Police Service for a Better Hamilton.” The City of Hamilton Police Division has been accredited 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 Division consists of 104 sworn personnel, 8 civilian personnel, and 10 Corrections Officers. The Hamilton Police Division is divided into two bureaus with different and distinct responsibilities:

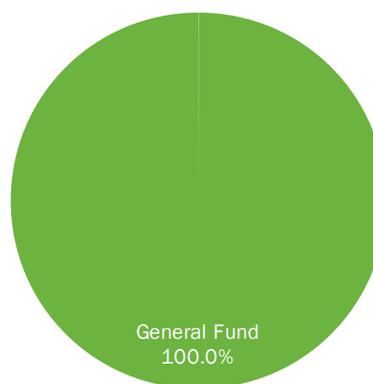
- **Operations Bureau** – The Operations Bureau includes the day-to-day operations of the Patrol Division, Traffic Division, and the Detective Division. In addition to these duties, the Operations Bureau Captain oversees the coordination of the internal affairs function and the deployment of the Special Weapons and Tactics Team.
- **Administrative Bureau** – The Administrative Bureau includes the Services Division, which includes the Central Records, Court Services, and Training sections. The Administrative Captain ensures that all department property is properly maintained and accounted for. Beginning in 2014, the City’s communication functions will be provided through a contractual agreement with Butler County.



2014 Adopted Operating Budget



2014 Estimated Funding Sources



Accomplishments in 2013

- Contracted with the Butler County Sheriff’s Office to provide 24-hour dispatching services
- Completed the first total revision of General Orders manual in 25 years
- Instituted Community Oriented Policing philosophy department wide
- Completed redistricting project based on Intelligence-Led Policing model. Using calls for service analysis we condensed our districts from 11 to 7
- Reduced our total Police Budget by 10% from the previous year

Goals for 2014

- Expand community engagement efforts in support of the City’s strategic plan
- Increase street officer strength through civilianization
- Maximize resources by continuing to examine patrol shift deployment procedures
- Establish a business district patrol assignment providing additional coverage from 10 am-10 pm
- Implement a new Records Management System, replacing a 25-year-old system.

POLICE	2011 Actual	2012 Actual	2013 Adopted	2013 Amended	2014 Adopted	Change from 2013 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	13,844,708	13,490,842	13,275,990	13,248,981	12,082,268	(1,193,722)	-9.0%
Other Expenditures	1,239,263	1,239,828	1,549,448	1,462,405	1,308,355	(241,093)	-15.6%
Operating Total	\$15,083,971	\$14,730,670	\$14,825,438	\$14,711,386	\$13,390,623	(\$1,434,815)	-9.7%
Capital Improvements	-	-	-	-	-	-	N/A
Budgeted FTE Positions	147.50	137.50	136.50	136.50	122.00	-14.50	-10.6%



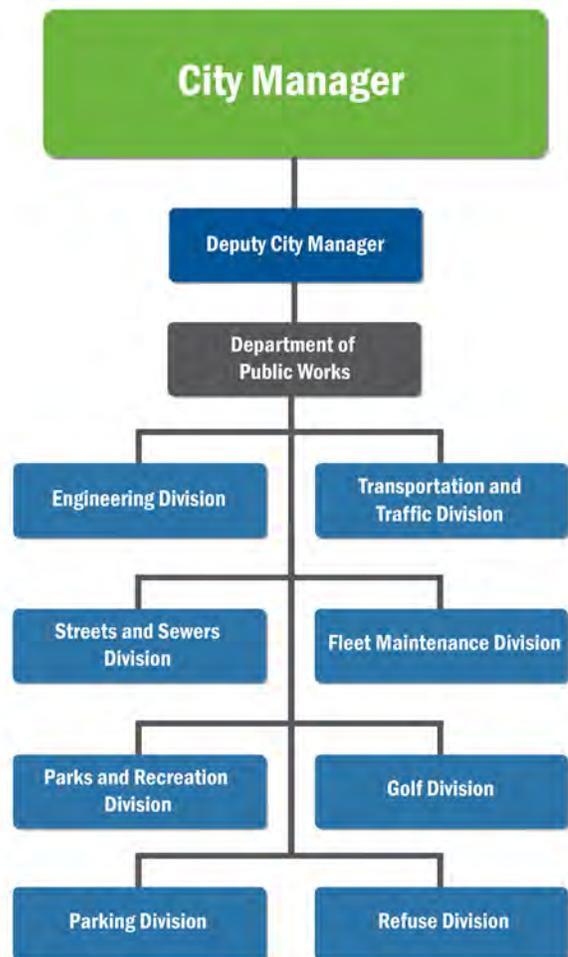
Public Works

Department Mission

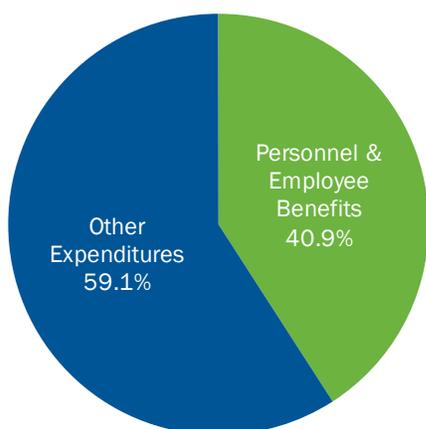
The Department of Public Works provides essential services to City infrastructure in the areas of civil engineering, public parking, transportation and traffic, streets and sewers, refuse and recycling for the citizens; enhances the quality of life of the community through recreational facilities, programming and stewardship of natural resources; and supports City departments by maintaining their fleet of vehicles and equipment.

Departmental Description

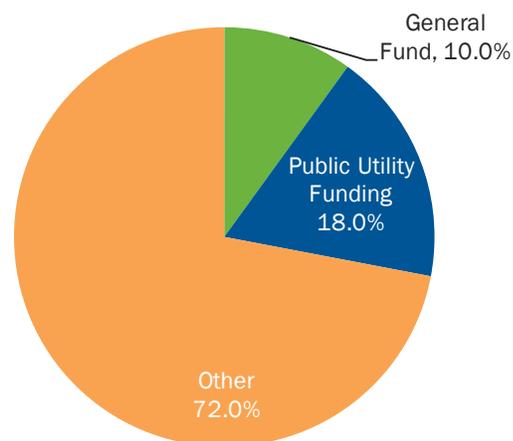
The Department of Public Works is responsible for municipal engineering, traffic and transportation engineering, and maintenance and cleaning of the street system. The department also administers and maintains the stormwater utility system, manages the operation and enforcement of parking including the McDulin Parking Garage, provides vehicle fleet maintenance, and administers refuse and recycling collection and disposal contract services. The Public Works Department is also responsible for the operation and maintenance of two municipal golf courses and all municipal parks. The department consists of seven divisions, as described on the following page.



2014 Adopted Operating Budget



2014 Estimated Funding Sources



Divisions

- **Engineering Division** – The 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 for all activities within the right-of-way and inspects the associated facilities within the right-of-way, and provides general civil engineering support to other City departments.
- **Transportation and Traffic Division** – The Transportation and Traffic Division is 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 parking meter 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, and other miscellaneous electrical work throughout the City.
- **Streets and Sewers Division** – The Streets and Sewers Division is responsible for a broad range of maintenance and construction work in the City. This includes tasks such as street maintenance, street cleaning, leaf pickup, right-of-way mowing and beautification, snow and ice control for 235 miles of streets, and maintenance of 91 miles of alleys.
- **Fleet Maintenance Division** – The Fleet Maintenance Division is responsible for the maintenance and repair of the City's fleet of automobiles, trucks, backhoes, mowers and various other types of equipment. The Division is also responsible for maintenance and operation of Municipal Garage facility, grounds and out-buildings, 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.
- **Parks and Recreation Division** – The Parks and Recreation Division manages the operation, maintenance, and scheduling of activities on the City's over 1,000 acres of parks. This acreage includes four large picnic parks, a regional park, RiversEdge Park and Amphitheater, a dog park, a community center, over thirty baseball/softball diamonds, twenty-one soccer fields, outdoor basketball courts, tennis courts, a radio controlled model airplane field, a BMX bike track, a skate park and three nature areas. The Division is also responsible for handling reservations for picnic shelters and the Michael J. Colligan Lodge and supporting the logistics of festivals and special events including Independence Day, Holiday Tree Lighting and Icefest.
- **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.
- **Refuse Division** – The Refuse Division administers the contract of a private company for collection and disposal of refuse and recycling for approximately 20,300 residential customers, 130 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.



Accomplishments in 2013

- The Golf Division took over full responsibility of managing all aspects of Potters Park and Twin Run Golf Courses and was profitable
- The Fleet Maintenance Division implemented a preventive maintenance program for all vehicles
- The Transportation and Traffic Division converted the George McDulin Garage to automated attendant operation with anticipated cost savings
- The Streets Division paved and repaired 19 streets using over 2000 tons of asphalt in their second year of this resurfacing program
- The Engineering Division continued planning, design, and construction oversight of many street, bridge, storm sewer and streetscape improvement projects, including East High Street Gateway and South Hamilton Crossing projects
- Completed construction of RiversEdge Park and Amphitheater and successfully hosted multiple outdoor concerts

Goals for 2014

- Continue planning, design, and construction oversight of infrastructure projects to improve streets, traffic, bridges, storm drainage, and recreation
- Uphold best experience possible for the frequent and casual golfing customers at Potters Park and Twin Run Golf Courses
- Develop a responsive and well-organized parks maintenance division to improve recreational facilities
- Enhance customer services for all fleet maintenance needs within City departments
- Continue responding quickly to customer requests for assistance and information

PUBLIC WORKS	2011 Actual	2012 Actual	2013 Adopted	2013 Amended	2014 Adopted	Change from 2013 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	5,120,006	5,060,289	6,058,251	6,124,692	6,109,838	51,587	0.9%
Other Expenditures	8,280,829	7,920,025	9,234,197	9,292,922	8,835,540	(398,657)	-4.3%
Operating Total	\$13,400,835	\$12,980,314	\$15,292,448	\$15,417,614	\$14,945,378	(\$347,070)	-2.3%
Capital Improvements	\$2,006,159	\$1,579,735	\$2,185,500	\$2,159,762	\$1,925,000	(\$260,500)	-11.9%
Budgeted FTE Positions	80.00	81.50	83.00	83.00	84.25	1.25	1.5%

* The 2014 Adopted budget number will be reduced by approximately \$1.7 million by amendment in 2014 based on a one time reimbursement made to the Street Maintenance Fund received late in 2013 but originally anticipated early 2014.

2014 Budget Public Utilities

The Hamilton Public Utility System is comprised of the Energy Management, Underground Utilities and Electric Departments. Some of the major themes that the Hamilton Utility Systems considered when developing their 2014 budgets, were the following:

- Revenues in all of the utility operations are down or, at best, flat.
- There is a prevailing need to reduce fixed costs in all of the utility operations.
- All of the Utility Systems are actively working to support economic development in the City.
- The goal of all of the Utility Systems is 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.
- The Utility Systems are investing in the community and the City's neighborhoods, including approximately \$34.9 million in utility infrastructure in 2014.
- The Utility Systems support and augment the City's overall Strategic Plan through operations and activities.

No increase in base utility rates is included for any of the City's utilities (including gas, electric, water, wastewater (sewer), and storm water). A typical residential utility customer's bill is projected to increase by only \$5.80, or 2.6%, due to increased rider charges beginning in January 2014. While facing a number of challenges, overall, the Utility Systems continue to be able to provide their customers with stable rates which are competitive with the surrounding communities.



Energy Management

Department Mission

To assist the City's Utility Systems to be the best municipal utility in the nation and in meeting their mission of "affordable and reliable service delivered safely and responsibly."

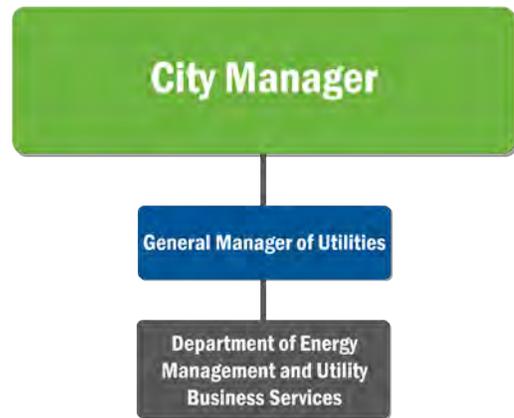
Departmental Description

The Department of Energy Management and Utility Business Services is responsible for a number of areas of the City's Utility Systems. Relative to energy management, the Department is responsible for negotiating contracts for the supply of natural gas. Natural gas is distributed by the City for a number of purposes, including residential and commercial heating, industrial processing, and electric generation. The department must accurately forecast the gas demands of City customers to determine the supply needs for the City. Additionally, the department is responsible for accurately forecasting the electric usage requirements of the City and its customers, and supplying the gas needs and operating model for the City's power production facilities.

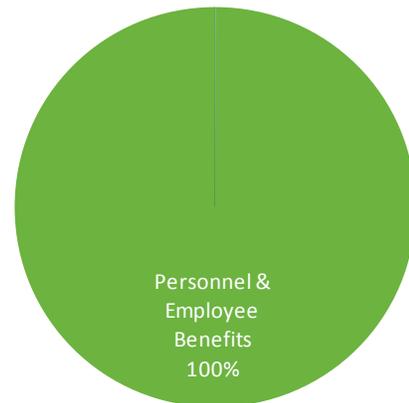
Relative to utility business services, the department is responsible for the budgeting process for all of the City utility operations. This includes the annual budget process as well as monitoring budget performance throughout the year. The department regularly reports to the Utility and City Administrations on the operating performance of each utility system, as well as performance in collections and project expenditures. The department also works closely with the City's utility rate consultant, analyzing short and long-term utility rates and compiling the 10-year financial forecasts for each of the utility systems. In effect, the Department performs the business management functions for each of the utility systems.

Additionally, the department works closely with the City's key utility accounts in an effort to retain the existing customer base. The department also works closely with economic development on business retention, expansion and attraction projects.

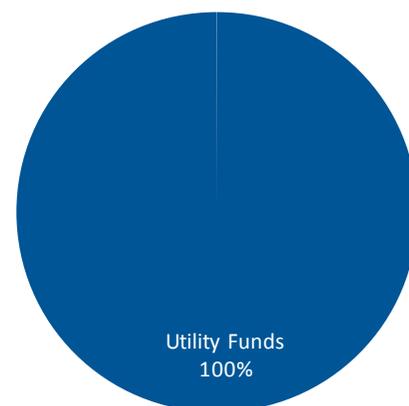
The Department of Energy Management & Utility Business Services does not maintain a departmental budget separate from the other utility systems. The department and its budget are administrative in function and are split among the four utility operations.



2014 Adopted Operating Budget



2014 Estimated Funding Sources



Accomplishments in 2013

- Assisted the City in maintaining the lowest natural gas rates in Ohio
- Completed the Electric Cost of Service analysis, with implementation of the new rates and rate structures scheduled in October 2014
- Completed the request for proposal process for the new natural gas supplier contract, which went into effect on November 1, 2013
- Extended electric generation contract with First Energy Solutions for electric generation service to the City's South Well Fields, which will result in continued substantial savings in electric costs for the Water System
- Assisted in the completion of the new Customer Information System implementation, including a new, customer-friendly bill print design

Goals for 2014

- Develop and implement comprehensive marketing plan in anticipation of the rollout of the new Electric Cost of Service rates in October 2014
- Negotiate new natural gas supplier contract prior to November 2014
- Implement and market the Customer Self-Service Portal for the City's new Customer Information System
- Work with all of the City's Utility Systems in instituting a comprehensive capital projects tracking and prioritization system
- Streamline and upgrade utility reporting (financial, operating, accounts receivables) through the new Customer Information System

ENERGY MANAGEMENT	2011 Actual	2012 Actual	2013 Adopted	2013 Amended	2014 Adopted	Change from 2013 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	511,984	516,439	556,809	556,809	436,688	(120,121)	-21.6%
Other Expenditures	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Operating Total	\$511,984	\$516,439	\$556,809	\$556,809	\$436,688	(\$120,121)	-21.6%
Capital Improvements	-	-	-	-	-	-	N/A
Budgeted FTE Positions	5	6	7	7	8	1	14.3%

*The Energy Management group is funded by all utility departments. The numbers shown above are also included in the budgets for each utility.



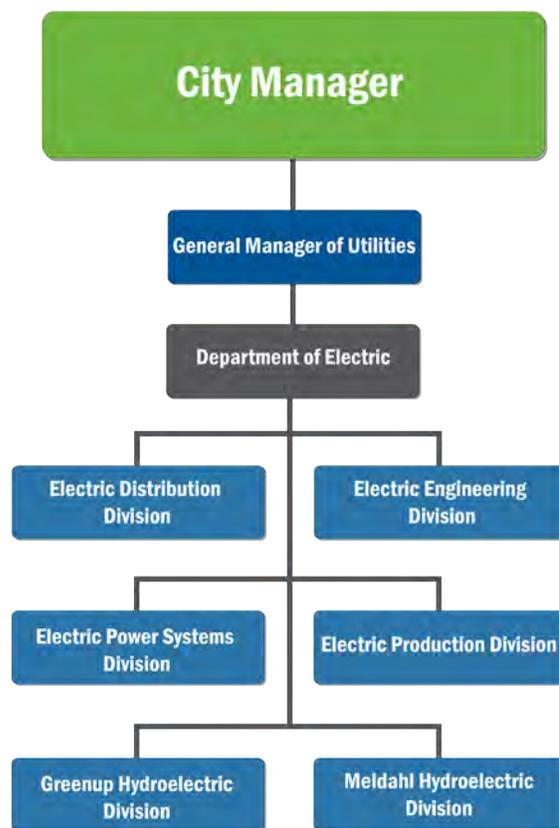
Electric

Department Mission

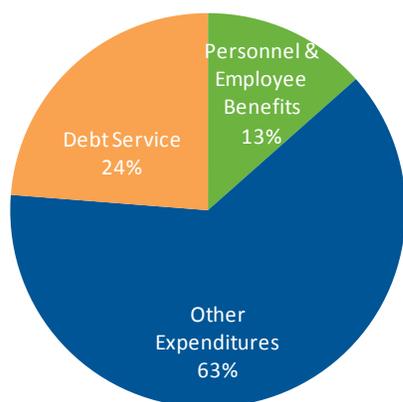
The Department of Electric exists to enhance the life of our community by providing reliable, affordable, and environmentally responsible electric service to our customer-owners.

Departmental Description

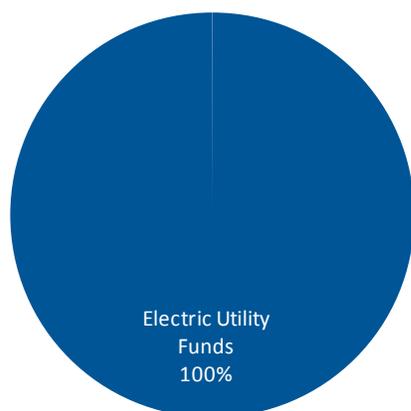
The Electric Department is the largest municipal generator and the second largest municipal electric system in Ohio and works to provide electrical service to residents and businesses in Hamilton. The Electric Department also installs and maintains the lighting of streets, alleys, and parks within the City of Hamilton.



2014 Adopted Operating Budget



2014 Estimated Funding Sources



Divisions

- **Electric Distribution Division** – The Electric Distribution Division is responsible for the operation, maintenance, and construction of the City of Hamilton’s electric distribution and transmission systems. The system includes 31 miles of transmission lines and over 300 miles of distribution circuits in and near Hamilton, with about 70% of the distribution installed overhead and 30% underground. The Electric Distribution Division also maintains 14 miles of transmission line that connects the Greenup Hydroelectric Plant to the national electric grid. The Division provides special electric service for various community events, City festivals, and many other functions throughout the year. The Division installs and removes annual holiday lights, manages tree trimming work around power lines, and addresses customer concerns.
- **Electric Engineering Division** – The Electric Engineering Division is responsible for the design and management of the City’s electric transmission and distribution systems. Staff monitor the health of utility assets, design improvements to the electric transmission and distribution systems 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 overall operation of the City’s electric transmission and distribution systems, as well as maintenance of all equipment at fourteen electrical substations and the underground network in the central business district. Additionally, the Division maintains all electrical equipment at the Municipal Electric Plant and Hamilton Hydroelectric Plant, and provides technical advice and assistance to the Greenup Hydroelectric Plant.
- **Electric Production Division** – The Electric Production Division generates bulk electricity at two facilities for delivery to the residents and businesses of Hamilton. The Third Street Municipal Electric Plant consists of four gas-fired steam units capable of producing 95 megawatts and one gas-fired combustion turbine rated at 12 megawatts. The Hamilton Hydroelectric Plant, with two 970 kilowatt generators, is located on the Ford Canal, approximately ¼ mile east of the Third Street Plant.
- **Greenup Hydroelectric Plant** - The Greenup Hydroelectric Plant is the largest hydroelectric facility on the Ohio River, located 15 miles upstream of Portsmouth, Ohio. The Greenup Plant supplies approximately 50% of the City’s electricity with zero-carbon renewable energy. Hamilton will transfer a 48.6% ownership interest in the Greenup Plant to American Municipal Power, Inc. once the Meldahl Hydroelectric Plant enters commercial operation. Hamilton will continue to own a majority share (51.4%) and operate the Greenup Plant.
- **Meldahl Hydroelectric Plant** – The Meldahl Hydroelectric Plant is a 105 megawatt facility now under construction in Willow Grove, Kentucky. The Hamilton Electric Department will operate and manage the Meldahl Plant under a joint ownership agreement with American Municipal Power, Inc. (AMP). Upon entering commercial operation in January 2015, Hamilton will own 51.4% of the project, with AMP owning the remaining 48.6%. The addition of Meldahl to Hamilton’s production assets will boost our zero-carbon renewable portfolio to over 70% of the city’s energy supply.



Electric Continued

Accomplishments in 2013

- Converted all boilers at the Power Plant to natural gas, reducing operating costs and risk of additional environmental regulation
- Completed building Electric Department management team after extensive turnover in 2012
- Completed federally-mandated five-year project to rehabilitate and armor the banks of the hydraulic canal
- Installed energy-efficient, low maintenance LED street lighting on Monument Street
- Completed conversion of obsolete 4,000 volt distribution circuits on the west side of the city to current 13,000 volt standard

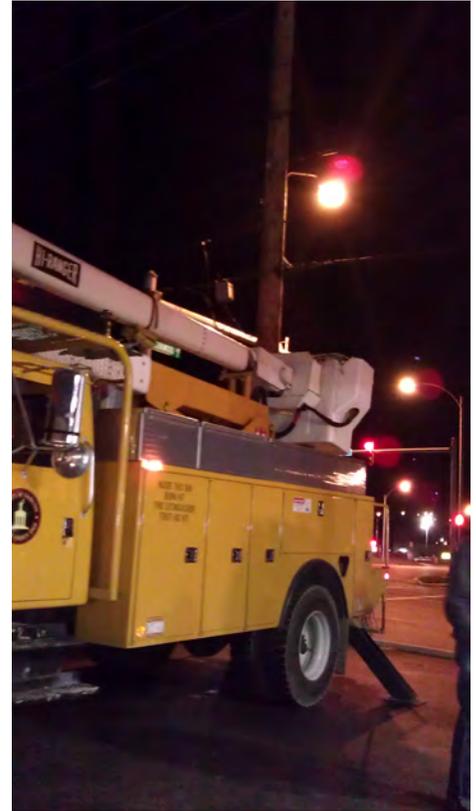
Goals for 2014

- Begin generating electricity from the Meldahl Hydroelectric Plant
- Relocate and remove all overhead facilities and poles in the East High Gateway Project area
- Complete conversion of remaining obsolete 4,000 volt distribution circuits to current 13,000 volt standard throughout the city and decommission all five 4,000 volt substations
- Replace the trash rake at Greenup Hydro Plant to increase water flow and improve electricity production
- Relocate overhead facilities to underground and install business district decorative lighting in the 100 & 200 blocks of South Third Street (Court to Ludlow)

ELECTRIC	2011 Actual	2012 Actual	2013 Adopted	2013 Amended	2014 Adopted	Change from 2013 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	10,508,040	10,976,930	11,860,741	11,751,707	11,012,491	(848,250)	-7.2%
Other Expenditures	34,453,524	34,482,372	48,610,450	47,784,935	51,341,308	2,730,858	5.6%
Debt Service	14,379,690	14,554,362	18,914,000	18,914,000	19,433,475	519,475	2.7%
Operating Total	\$59,341,253	\$60,013,664	\$79,385,191	\$78,450,642	\$81,787,274	\$2,402,083	3.0%
Capital Improvements	\$12,259,540	\$7,725,496	\$12,955,406	\$14,361,565	\$8,817,560	(\$4,137,846)	-31.9%
Budgeted FTE Positions	136	124	118	118	117	-1	-0.8%

Hamilton Highlight

Hamilton's Electric Utility Department has been recognized as a Reliable Public Power Provider (RP3®) four times.



This designation acknowledges the City of Hamilton for providing its customers, the citizens of Hamilton, with the highest degree of reliable and safe electric service. Those public utilities receiving the RP3® Platinum Designation exemplify the highest standard of utility operations, and are leading the way in providing reliable and safe electric service to their communities, according to the American Public Power Association (APPA). The City joins 93 other RP3® designated public power utilities across the United States, out of over 2,000 public power utilities, in receiving this Designation.

The RP3® Platinum Designation recognizes public power utilities that demonstrate proficiency in four key disciplines: reliability, safety, training, and system improvement. Criteria within each category are based on sound business practices and represent a utilitywide commitment to safe and reliable delivery of electricity.



Underground Utilities

Department Mission

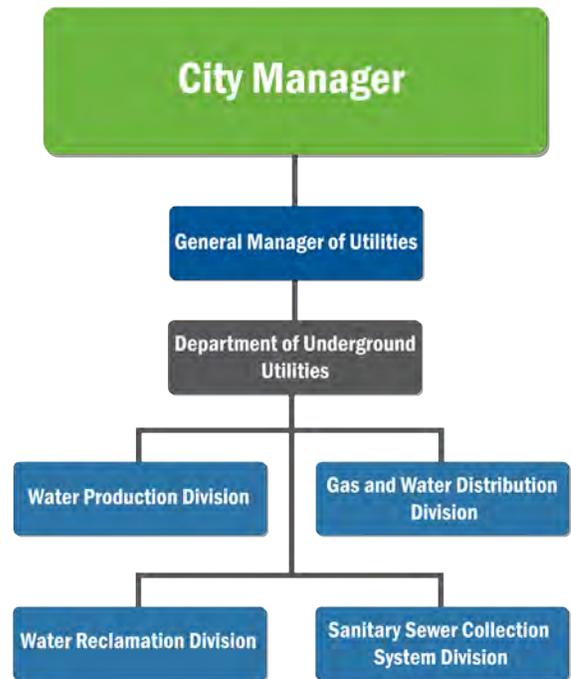
To deliver safe and reliable gas, water, and wastewater services at affordable rates with exceptional customer service to all of the City’s residential and commercial customers while maintaining the long-term financial strength of our utilities, promoting environmental stewardship, fostering economic development, and providing a safe and rewarding work environment.

Departmental Description

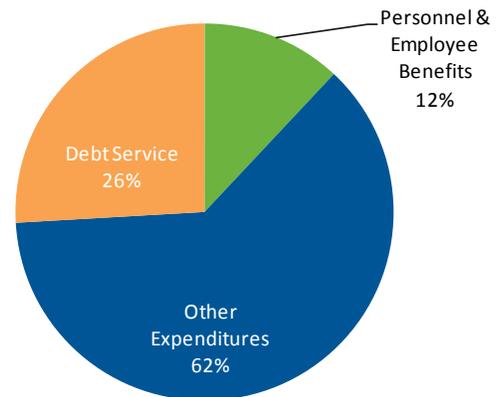
The Department of Underground Utilities is responsible for the management and operation of the City’s water production, gas and water distribution systems, water reclamation, and sanitary sewer collection system. Departmental staff also assist other divisional departments as needed with the design, operation and maintenance needs of the plants, wells, pumping stations, meters, mains and other appurtenances needed to provide utility service to the citizens and businesses of Hamilton.

In addition, the department assists other City departments in achieving their goals of economic development, green energy development, corridor and gateway enhancements, and thoroughfare improvements by providing planning, preliminary engineering design and estimates, as well as final engineering design and estimates, design review, inspection services, and construction administration services.

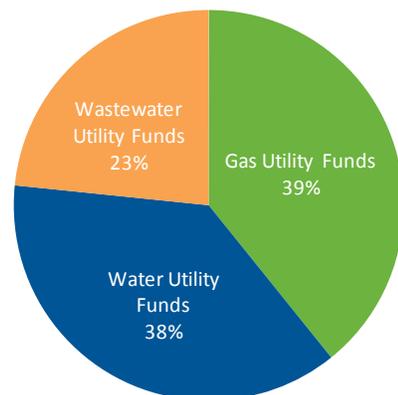
All departmental efforts are focused on providing and maintaining efficient, affordable services to residential and commercial clients in the City of Hamilton.



2014 Adopted Operating Budget



2014 Estimated Funding Sources



Divisions

- **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 stabilizes, filters, disinfects, and fluoridates water from the Great Miami Buried Valley Aquifer for distribution to the utility’s customers.
- **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, 2 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 a day year round for emergency repairs.
- **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 a 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.
- **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 oversight of the sanitary 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.



Underground Utilities Continued

Accomplishments in 2013

- Completed the rehabilitation of the Eaton Road Elevated Tank
- Successfully negotiated with the Ohio Environmental Protection Agency (OEPA) regarding the modification of the Phase 2 improvement project at the Water Reclamation Facility, which will save the City's rate payers approximately 9 million dollars
- Several sections of old pipes in the gas and water distribution systems and sanitary sewer collection system throughout the City were replaced. Approximately 11,971 feet of water main, 4,890 feet of gas main, and 512 feet of sanitary sewer main were replaced. Approximately 2,610 feet of sanitary sewer pipe were lined
- Completed gas meter audits which resulted in a gain of approximately \$20,000 in revenue annually
- Submitted an application for \$3,111,358 at zero percent interest loan from Ohio Public Works Commission (OPWC) for the replacement of the existing Southwest Ohio Industrial District (SOID) lift station and force main. The City also submitted an application to Water Pollution Control Load Fund for addition low interest loan for the project (engineering cost estimate for this project is \$4.2 million)

Goals for 2014

- Complete the Sanitary Sewer Interceptor Project to mitigate overflows during storm events and start on the Phase 2 improvement at the Water Reclamation Facility to provide 100% secondary treatment during wet weather flows
- Start the construction of a new SOID lift station and replace the old 10" force main with approximately 8,000 feet of 16" force main
- Have the public compressed natural gas fueling station constructed
- Complete the Normac Gas riser replacement program
- Rehabilitate the Wasserman Road Elevated Tank

UNDERGROUND UTILITIES	2011 Actual	2012 Actual	2013 Adopted	2013 Amended	2014 Adopted	Change from 2013 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	7,991,868	8,078,843	8,407,054	8,578,395	7,245,746	(1,161,308)	-13.8%
Other Expenditures	29,606,905	24,148,426	29,094,603	35,075,455	37,473,336	8,378,733	28.8%
Debt Service	7,381,028	14,398,397	15,674,000	15,674,000	15,647,996	(26,004)	-0.2%
Operating Total	\$44,979,801	\$46,625,666	\$53,175,657	\$59,327,850	\$60,367,078	\$7,191,421	13.5%
Capital Improvements	\$11,496,411	\$11,388,473	\$34,706,344	\$27,989,955	\$26,155,896	(\$8,550,448)	-24.6%
Budgeted FTE Positions	112	114	109	109	92	-17	-15.6%

*This chart summarizes the collective revenues and expenditures for gas, water, and wastewater. Detailed information on each fund can be found in the enterprise funds section.

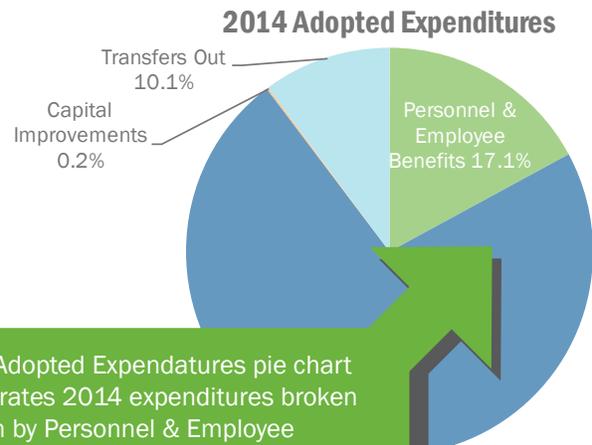
2014 Budget

Financial Summaries



How to Use This Section

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



Each financial summary begins with a description of the fund and key budgetary highlights. The Budgetary Highlights section explains the increases or decreases in the fund, as well as why these changes occur.

The Adopted Expenditures pie chart illustrates 2014 expenditures broken down by Personnel & Employee Benefits, Other Expenses, Capital Improvements, Debt Service, and Transfers Out.

Budget

The City of Hamilton anticipates participating in CDBG grant programs in 2014. The general fund expenditures made in prior years. Expenditure budgets for each year are determined by the City of Hamilton.

Example	2011 Actual	2012 Actual	2013 Adopted	2013 Amended	2014 Adopted	Change from 2013 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	30,000	30,000	30,000	30,000	30,000	-	0.0%
Intergovernmental Revenue	-	-	-	-	-	-	N/A
Ch...	2,000,000	2,000,000	2,000,000	2,000,000	2,100,000	100,000	5.0%
M...	4,000	4,000	4,000	4,000	4,000	-	0.0%
O...	-	-	-	-	-	-	N/A
T...	-	-	-	-	-	-	N/A
Total Revenues/Resources	\$2,034,000	\$2,034,000	\$2,034,000	\$2,034,000	\$2,134,000	\$100,000	4.9%
Expenditures/Uses							
P...	400,000	400,000	400,000	400,000	450,000	50,000	12.5%
O...	300,000	300,000	300,000	300,000	300,000	-	0.0%
C...	1,400,000	1,400,000	1,400,000	1,400,000	1,300,000	(100,000)	-7.1%
D...	-	-	-	-	-	-	N/A
T...	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$2,100,000	\$2,100,000	\$2,100,000	\$2,100,000	\$2,050,000	(\$50,000)	-2.4%
Net Revenue/(Expenditures)	(\$66,000)	(66,000)	(66,000)	(66,000)	84,000	150,000	-227.3%
Change in Non-Cash Items	1,000	(1,000)	-	-	-	-	N/A
Net Increase/(Decrease) in Fund Balance	(\$65,000)	(\$67,000)	(\$66,000)	(\$66,000)	\$84,000	\$150,000	-227.3%
Beginning Cash Balance January 1	2,000,000	1,935,000	1,170,600	1,868,000	1,802,000	631,400	53.9%
Ending Cash Balance December 31	1,935,000	1,868,000	1,104,600	1,802,000	\$1,886,000	781,400	70.7%
Outstanding Encumbrances	-	-	-	-	20,000	(30,000)	-60.0%
Unencumbered Fund Balance December 31					\$1,866,000	\$811,400	76.9%
Unencumbered Cash as % of Total Expenditures/Uses					91.0%		

The 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.

2014 Budget
General Fund



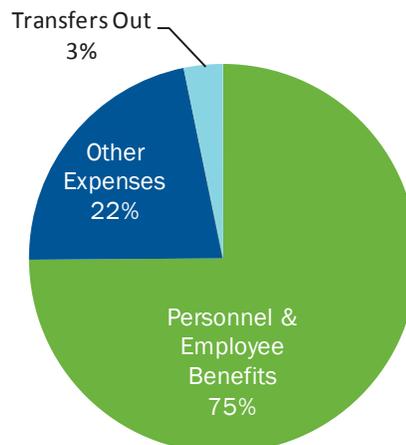
General Fund Overview

The General Fund is the general operating fund of the City. It provides for a broad spectrum of services such as public safety, municipal courts, Land Bank, parks and recreation, public works, emergency medical services, and administrative services. The majority of fund resources are provided by taxes.

Budgetary Highlights

The General Fund revenues are budgeted at \$39.83 million for 2014, which is a 0.3% increase from the 2013 Adopted Budget. However, projected General Fund expenditures outweigh the revenues in 2014, despite expenditure projection decreases of 1.8%. The balance of the General Fund is expected to change more than 10% over the course of Fiscal Year 2014. The budget is structurally imbalanced by \$1.9 million which means that expenditures will exceed the revenues and will require the drawdown of fund balance. However, after supplemental appropriations made in early 2014, the expected change in fund balance has been reduced to 4%.

2014 Adopted Expenditures



General Fund	2011 Actual	2012 Actual	2013 Adopted	2013 Amended	2014 Adopted	Change from 2013 Adopted	
Revenues/Resources							
Taxes	22,595,421	22,130,175	22,123,500	22,623,500	22,485,500	362,000	1.6%
Licenses & Permits	1,133,771	1,278,539	1,171,124	1,212,124	1,112,850	(58,274)	-5.0%
Fines and Forfeits	874,492	780,472	808,746	697,746	730,087	(78,659)	-9.7%
Recreation Fees	124,456	124,515	154,700	154,700	112,700	(42,000)	-27.1%
Intergovernmental Revenue	9,676,959	2,831,309	1,618,925	2,415,790	1,541,066	(77,859)	-4.8%
Charges for Services	13,231,521	13,378,946	13,299,594	13,102,721	13,276,204	(23,390)	-0.2%
Miscellaneous Revenue	278,170	486,878	275,838	301,838	258,596	(17,242)	-6.3%
Other Financing Sources	141,142	190,181	139,599	139,599	148,522	8,923	6.4%
Transfers In	347,924	423,176	144,193	2,556,284	172,500	28,307	19.6%
Total Revenue/Resources	\$48,403,856	\$41,624,192	\$39,736,219	\$43,204,302	\$39,838,025	\$101,806	0.3%
Expenditures/Uses							
Personnel & Employee Benefits	35,044,326	34,228,217	32,311,514	32,818,058	31,266,203	(1,045,311)	-3.2%
Other Expenses	6,436,780	7,137,408	8,950,519	10,976,326	9,125,816	175,297	2.0%
Capital Improvements	4,500	-	1,050	1,050	-	(1,050)	-100.0%
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	728,844	1,513,365	1,262,500	1,272,644	1,362,500	100,000	7.9%
Total Expenditures/Uses	\$42,214,450	\$42,878,989	\$42,525,583	\$45,068,078	\$41,754,519	(\$771,064)	-1.8%
Excess of revenues and Other Sources Over	6,189,405	(1,254,797)	(2,789,364)	(1,863,776)	(1,916,494)	872,870	-31.3%
Change in Non-Cash Items	(35,708)	82,159	3,390,228	2,464,640	-	(3,390,228)	-100.0%
Net Increase/(Decrease) in Fund Balance	\$6,153,698	(\$1,172,638)	\$600,864	\$600,864	(\$1,916,494)	(\$2,517,358)	-419.0%
Beginning Cash Balance January 1	4,218,065	10,371,763	9,199,125	9,199,125	9,799,989	600,864	6.5%
Ending Cash Balance December 31	10,371,763	9,199,125	9,799,989	9,799,989	7,883,495	(1,916,494)	-19.6%
Outstanding Encumbrances	581,607	640,034	593,360	593,360	-	(593,360)	-100.0%
Unencumbered Fund Balance December 31	\$9,790,156	\$8,559,091	\$9,206,629	\$9,206,629	\$7,883,495	(\$1,323,134)	-14.4%
Unencumbered Balance as % of Total Expenditures/Uses	23.2%	20.0%	21.6%	20.4%	18.9%		

2014 Budget

Special Revenue Funds



City of Hamilton
BUTLER COUNTY OHIO



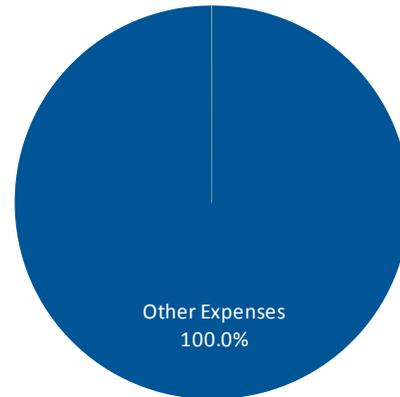
Charter Fire Force

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.

Budgetary Highlights

A small decrease in revenue is projected for 2014. The 2014 Adopted Budget includes an increase in expenditures, but this increase aligns expenditures with the projected revenues for the period. As a result, the increase in expenditures does not negatively impact the available fund balance.

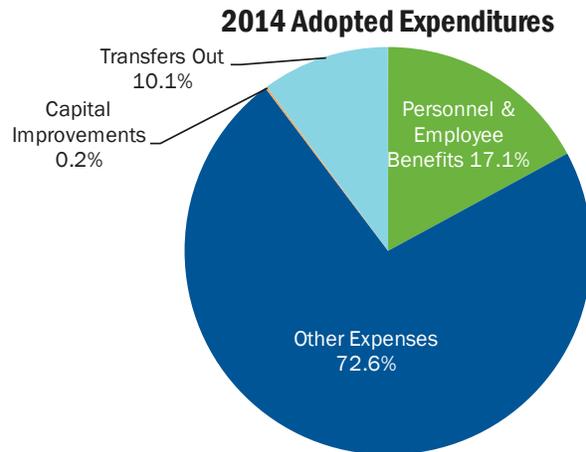
2014 Adopted Expenditures



Charter Fire Force Fund	2011 Actual	2012 Actual	2013 Adopted	2013 Amended	2014 Adopted	Change from 2013 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	888,076	823,748	820,000	820,000	810,000	(10,000)	-1.2%
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	-	-	-	-	-	-	N/A
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	-	N/A
Total Revenue/Resources	\$888,076	\$823,748	\$820,000	\$820,000	\$810,000	(\$10,000)	-1.2%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	797,941	963,500	720,000	720,000	810,000	90,000	12.5%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$797,941	\$963,500	\$720,000	\$720,000	\$810,000	\$90,000	12.5%
Net Revenue/(Expenditures)	90,135	(139,752)	100,000	100,000	-	(100,000)	-100.0%
Change in Non-Cash Items	-	-	(6,407)	(6,407)	-	6,407	100.0%
Net Increase/(Decrease) in Fund Balance	\$90,135	(\$139,752)	\$93,593	\$93,593	-	(\$93,593)	-100.0%
Beginning Cash Balance January 1	206,864	296,998	157,246	157,246	250,839	93,593	59.5%
Ending Cash Balance December 31	296,998	157,246	250,839	250,839	250,839	-	N/A
Outstanding Encumbrances	-	-	-	-	-	-	N/A
Unencumbered Fund Balance December 31	\$296,998	\$157,246	\$250,839	\$250,839	\$250,839	-	N/A
Unencumbered Cash as % of Total Expenditures/Uses	37.2%	16.3%	34.8%	34.8%	31.0%		

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 a wide range of community development activities directed toward revitalizing neighborhoods, economic development, and providing improved community facilities and services. The City of Hamilton sets up a new fund for each grant program year to facilitate financial reporting to HUD, but the table provided here consolidates all of the CDBG funds for presentation purposes.



Budgetary Highlights

The projected revenues for 2014 reflect the anticipated CDBG award for the period along with any program income generated during the period by CDBG expenditures made

in prior years. Expenditure budgets for each year are determined based upon the estimated grant resources and program income for that year.

CDBG Funds	2011 Actual	2012 Actual	2013 Adopted	2013 Amended	2014 Adopted	Change from 2013 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	1,490,381	1,220,027	2,029,711	1,656,773	1,513,390	(516,321)	-25.4%
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	645	15,287	1,500	1,500	83,034	81,534	5435.6%
Other Financing Sources	79,913	96,143	120,000	120,000	120,000	-	0.0%
Transfers In	195,233	56,458	-	87,229	180,266	180,266	N/A
Total Revenue/Resources	\$1,766,173	\$1,387,915	\$2,151,211	\$1,865,502	\$1,896,690	(\$254,521)	-11.8%
Expenditures/Uses							
Personnel & Employee Benefits	419,361	383,820	277,857	154,271	303,721	25,864	9.3%
Other Expenses	1,190,887	1,021,802	1,750,854	1,591,109	1,290,103	(460,751)	-26.3%
Capital Improvements	-	-	2,500	122	2,600	100	4.0%
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	195,233	56,458	-	119,763	180,266	180,266	N/A
Total Expenditures/Uses	\$1,805,480	\$1,462,080	\$2,031,211	\$1,865,265	\$1,776,690	(\$254,521)	-12.5%
Net Revenue/(Expenditures)	(39,308)	(74,165)	120,000	237	120,000	-	0.0%
Change in Non-Cash Items	-	-	(134,403)	(14,640)	-	134,403	-100.0%
Net Increase/(Decrease) in Fund Balance	(\$39,308)	(\$74,165)	(\$14,403)	(\$14,403)	\$120,000	\$134,403	-933.2%
Beginning Cash Balance January 1	381,895	342,587	268,423	268,423	254,020	(14,403)	-5.4%
Ending Cash Balance December 31	342,587	\$268,423	254,020	254,020	374,020	120,000	47.2%
Outstanding Encumbrances	65,443	-	-	-	-	-	N/A
Unencumbered Fund Balance December 31	\$277,144	\$268,423	\$254,020	\$254,020	\$374,020	\$120,000	47.2%
Unencumbered Cash as % of Total Expenditures/Uses	15.4%	18.4%	12.5%	13.6%	21.1%		

Individual Fund Summary	2011 Actual	2012 Actual	2013 Adopted	2013 Amended	2014 Adopted	Change from 2013 Adopted	
CDBG Revolving Loan Fund	196,042	56,955	1,500	121,263	500	(1,000)	-66.7%
CDBG 2008-2009 Fund	10,266	30,396	-	-	-	-	N/A
CDBG 2009-2010 Fund	195,579	46,405	-	-	-	-	N/A
CDBG 2010-2011 Fund	991,175	159,499	116,825	9,097	-	(116,825)	-100.0%
CDBG 2011-2012 Fund	412,418	692,376	838,915	751,483	168,674	(670,241)	-79.9%
CDBG 2012-2013 Fund	-	476,449	1,073,971	983,422	315,377	(758,594)	-70.6%
CDBG 2014 Fund	-	-	-	-	1,292,139	1,292,139	N/A
Total Expenditures	\$1,805,481	\$1,462,080	\$2,031,211	\$1,865,265	\$1,776,690	(\$254,521)	-12.5%

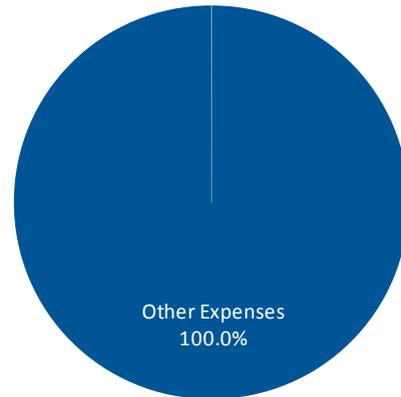
Fire EMS Levy

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 expenditure budget for this fund is generally aligned with the total amount of revenue projected for each year. The small decrease in revenues and expenditures between the 2013 Adopted Budget and the 2014 Adopted Budget is necessary to align with estimated property tax collections for 2014.

2014 Adopted Expenditures



Fire EMS Levy Fund	2011 Actual	2012 Actual	2013 Adopted	2013 Amended	2014 Adopted	Change from 2013 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	743,922	732,621	730,000	730,000	720,000	(10,000)	-1.4%
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	-	-	-	-	-	-	N/A
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	-	N/A
Total Revenue/Resources	\$743,922	\$732,621	\$730,000	\$730,000	\$720,000	(\$10,000)	-1.4%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	648,841	741,500	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	\$648,841	\$741,500	\$730,000	\$730,000	\$720,000	(\$10,000)	-1.4%
Net Revenue/(Expenditures)	95,081	(8,879)	-	-	-	-	N/A
Change in Non-Cash Items	-	-	(4,049)	(4,049)	-	4,049	-100.0%
Net Increase/(Decrease) in Fund Balance	\$95,081	(\$8,879)	(\$4,049)	(\$4,049)	-	\$4,049	-100.0%
Beginning Cash Balance January 1	171,002	266,083	257,204	257,204	253,155	(4,049)	-1.6%
Ending Cash Balance December 31	266,083	257,204	253,155	253,155	253,155	-	0.0%
Outstanding Encumbrances	-	-	-	-	-	-	N/A
Unencumbered Fund Balance December 31	\$266,083	\$257,204	\$253,155	\$253,155	\$253,155	-	N/A
Unencumbered Cash as % of Total Expenditures/Uses	41.0%	34.7%	34.7%	34.7%	35.2%		

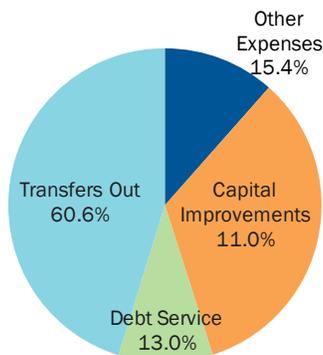
Hamilton Capital Improvement

The Hamilton Capital Improvement Debt Service Fund is used to support capital acquisitions for Police, Fire, Public Works, Parks and Recreation, and Health and is supported by 10% of the City's income tax collections. In addition, this fund also can also be used to retire outstanding debt on General Obligation Bonds or Notes issued for capital acquisitions.

Budgetary Highlights

The increase in revenue between the 2013 Adopted Budget and the 2014 Adopted Budget is due to a projected increase in income tax collections for 2014. The additional increase in expenditures between the 2013 Adopted Budget and the 2014 Adopted Budget is necessary to address

2014 Adopted Expenditures



equipment replacement and other capital projects that were deferred due to limited funding resources. While the adopted level of expenditures exceeds the estimated revenues for 2014, adequate carryover balance exists to support the adopted expenditures.

The adopted capital expenditures for 2014 include the following items:

- \$500,000 for neighborhood Spraygrounds at the Wilson Pool site, in Lindenwald, and in the North End neighborhood
- \$200,000 for the design and build out necessary at the Government Services Center to implement the Customer First initiative
- \$100,000 for three Police cruisers
- \$100,000 for a bucket truck for use by the Department of Public Works' Signal Shop
- \$55,000 for aeration equipment for use at both of the City's municipally-owned golf courses
- \$45,000 for a fairway motor for use at the municipally-owned Potter's Golf Course
- \$37,000 for a powered ambulance cot for use by the Hamilton Fire Division
- \$20,000 for sandstone repairs and a new yoke for the Liberty Bell at the Mueller Building, which was the former Hamilton Municipal Building and is the current location of the Heritage Hall Museum

Hamilton Capital Improvement Debt Service Fund	2011 Actual	2012 Actual	2013 Adopted	2013 Amended	2014 Adopted	Change from 2013 Adopted	
Revenues/Resources							
Taxes	2,221,702	2,199,995	2,155,000	2,155,000	2,220,000	65,000	3.0%
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	8,644	-	-	-	-	-	N/A
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	159,451	27,082	60,000	69,000	30,000	(30,000)	-50.0%
Other Financing Sources	-	-	-	2,352,000	700,000	700,000	N/A
Transfers In	-	706,321	-	-	-	-	N/A
Total Revenue/Resources	\$2,389,797	\$2,933,398	\$2,215,000	\$4,576,000	\$2,950,000	\$735,000	33.2%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	39,489	63,651	575,000	580,000	475,000	(100,000)	-17.4%
Capital Improvements	464,489	804,379	341,645	633,612	1,382,000	1,040,355	304.5%
Debt Service	-	-	250,000	250,000	400,000	150,000	60.0%
Transfers Out	1,844,025	2,000,052	1,613,112	4,068,112	1,863,603	250,491	15.5%
Total Expenditures/Uses	\$2,348,003	\$2,868,082	\$2,779,757	\$5,531,724	\$4,120,603	\$1,340,846	48.2%
Net Revenue/(Expenditures)	41,795	65,316	(564,757)	(955,724)	(1,170,603)	(605,846)	107.3%
Change in Non-Cash Items	-	-	678,144	1,069,111	-	(678,144)	-100.0%
Net Increase/(Decrease) in Fund Balance	\$41,795	\$65,316	\$113,387	\$113,387	(\$1,170,603)	(\$1,283,990)	1132.4%
Beginning Cash Balance January 1	1,824,953	1,866,747	1,932,063	1,932,063	2,045,450	113,387	5.9%
Ending Cash Balance December 31	1,866,747	1,932,063	2,045,450	2,045,450	874,847	(1,170,603)	-57.2%
Outstanding Encumbrances	78,907	125,371	159,228	159,228	-	(159,228)	-100.0%
Unencumbered Fund Balance December 31	\$1,787,840	\$1,806,693	\$1,886,222	\$1,886,222	\$874,847	(\$1,011,375)	-53.6%
Unencumbered Balance as % of Total Expenditures/Uses	76.1%	63.0%	67.9%	34.1%	21.2%		

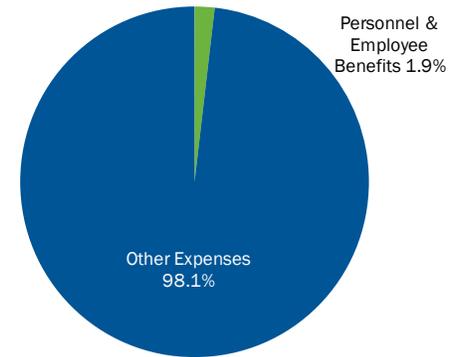
HOME Funds

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

Budgetary Highlights

The projected revenues and expenditures include only the grant funding and program income in HOME funds for 2013 and prior. Revenues and expenditures from any HOME funding awarded to the City for 2014 have not been included since HUD has not yet communicated an actual

2014 Recommended Expenditures



award amount for the period. The appropriations for the 2014 grant period will take place outside of this budget process due to the lag in award notification.

Home Funds	2011 Actual	2012 Actual	2013 Adopted	2013 Amended	2014 Adopted	Change from 2013 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	243,891	421,771	1,741,946	1,977,978	1,207,043	(534,903)	-30.7%
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	13,169	9,590	25,000	65,000	38,355	13,355	53.4%
Other Financing Sources	43,754	34,073	-	34,842	38,536	38,536	N/A
Transfers In	23,869	-	-	-	-	-	N/A
Total Revenue/Resources	\$324,683	\$465,434	\$1,766,946	\$2,077,820	\$1,283,934	(\$483,012)	-27.3%
Expenditures/Uses							
Personnel & Employee Benefits	34,062	38,146	38,982	36,903	23,801	(15,181)	-38.9%
Other Expenses	222,861	541,082	1,702,964	2,015,917	1,260,133	(442,831)	-26.0%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	23,869	-	-	-	-	-	N/A
Total Expenditures/Uses	\$280,793	\$579,228	\$1,741,946	\$2,052,820	\$1,283,934	(\$458,012)	-26.3%
Net Revenue/(Expenditures)	43,890	(113,794)	25,000	25,000	-	(25,000)	-100.0%
Change in Non-Cash Items	-	-	(11,265)	(11,265)	-	11,265	-100.0%
Net Increase/(Decrease) in Fund Balance	\$43,890	(\$113,794)	\$13,735	\$13,735	-	(\$13,735)	-100.0%
Beginning Cash Balance January 1	74,261	118,152	4,358	4,358	18,093	13,735	315.2%
Ending Cash Balance December 31	118,152	4,358	18,093	18,093	18,093	-	N/A
Outstanding Encumbrances	973	-	-	-	-	-	N/A
Unencumbered Fund Balance December 31	\$117,178	\$4,358	\$18,093	\$18,093	\$18,093	-	N/A
Unencumbered Cash as % of Total Expenditures/Uses	41.7%	0.8%	1.0%	0.9%	1.4%		

Individual Fund Summary	2011 Actual	2012 Actual	2013 Adopted	2013 Amended	2014 Adopted	Change from 2013 Adopted	
HOME Fund 2008	22,810	-	-	-	-	-	N/A
HOME Fund 2009	131,049	163,713	2,272	-	-	(2,272)	-100.0%
HOME FUND 2010	76,784	166,864	78,990	40,000	40,000	(38,990)	-49.4%
HOME FUND 2011	50,150	173,962	1,315,831	1,035,467	425,622	(890,209)	-67.7%
HOME FUND 2012	-	74,690	344,853	554,107	415,198	70,345	20.4%
HOME FUND 2013	-	-	-	423,246	403,114	403,114	N/A
Total Expenditures	\$280,793	\$579,228	\$1,741,946	\$2,052,820	\$1,283,934	(\$458,012)	-26.3%

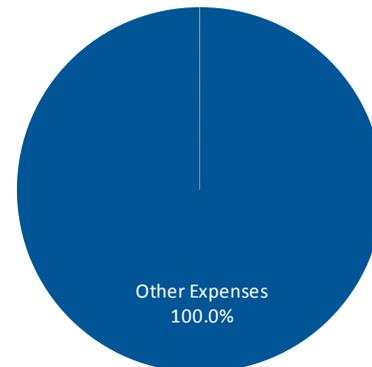
NSP3 Fund

The Neighborhood Stabilization Program 3 (NSP3) 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). NSP3 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.

Budgetary Highlights

The projected revenues and expenditures included in the 2014 Adopted Budget exhibit a sizeable decrease from the 2013 Adopted Budget amounts. This decrease is due to the fact that the City has only a two- to three- year period to expend the awarded NSP3 funding. As the grant award took place mid-2012, much of the awarded grant funded was expended by the end of 2013.

2014 Adopted Expenditures



NSP3 Fund	2011 Actual	2012 Actual	2013 Adopted	2013 Amended	2014 Adopted	Change from 2013 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	135,361	491,879	427,640	128,045	(363,834)	-74.0%
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	-	-	-	100,000	77,068	77,068	N/A
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	-	71,650	-	-	-	-	N/A
Total Revenue/Resources	-	\$207,011	\$491,879	\$527,640	\$205,113	(\$286,766)	-58.3%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	54,500	-	-	(54,500)	-100.0%
Other Expenses	-	206,976	437,379	456,025	205,113	(232,266)	-53.1%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	71,650	-	-	N/A
Total Expenditures/Uses	-	\$206,976	\$491,879	\$527,675	\$205,113	(\$286,766)	-58.3%
Net Revenue/(Expenditures)	-	35	-	(35)	-	-	N/A
Change in Non-Cash Items	-	-	(35)	-	-	35	-100.0%
Net Increase/(Decrease) in Fund Balance	-	\$35	(\$35)	(\$35)	-	\$35	-100.0%
Beginning Cash Balance January 1	-	-	35	35	-	(35)	-100.0%
Ending Cash Balance December 31	-	35	-	-	-	-	N/A
Outstanding Encumbrances	-	-	-	-	-	-	N/A
Unencumbered Fund Balance December 31	-	\$35	-	-	-	-	N/A
Unencumbered Cash as % of Total Expenditures/Uses	N/A	0.0%	N/A	N/A	N/A	N/A	



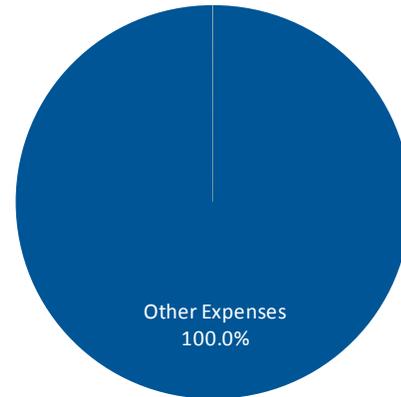
Land Reutilization

The Land Reutilization Fund accounts for revenues awarded to the City from the State of Ohio's Moving Ohio Forward 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

The decrease in revenue between the 2013 Adopted Budget and the 2014 Adopted Budget reflects the expiration of the Moving Ohio Forward Grant program in mid-2014. All grant funding must be expended by the expiration of the grant period.

2014 Adopted Expenditures



Land Reutilization Fund	2011 Actual	2012 Actual	2013 Adopted	2013 Amended	2014 Adopted	Change from 2013 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	713,601	1,089,851	289,851	(423,750)	-59.4%
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	-	-	-	8,000	50,000	50,000	N/A
Other Financing Sources	-	376,250	713,601	113,601	250,000	(463,601)	-65.0%
Transfers In	-	125,000	300,000	300,000	400,000	100,000	33.3%
Total Revenue/Resources	-	\$501,250	\$1,727,202	\$1,511,452	\$989,851	(\$737,351)	-42.7%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	-	20,922	1,727,202	1,539,813	989,851	(737,351)	-42.7%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	-	\$20,922	\$1,727,202	\$1,539,813	\$989,851	(\$737,351)	-42.7%
Net Revenue/(Expenditures)	-	480,328	-	(28,361)	-	-	N/A
Change in Non-Cash Items	-	-	(288,880)	(260,519)	-	288,880	-100.0%
Net Increase/(Decrease) in Fund Balance	-	\$480,328	(\$288,880)	(\$288,880)	-	\$288,880	-100.0%
Beginning Cash Balance January 1	-	-	480,328	480,328	191,448	(288,880)	-60.1%
Ending Cash Balance December 31	-	480,328	191,448	191,448	191,448	-	N/A
Outstanding Encumbrances	-	-	143,967	143,967	-	(143,967)	-100.0%
Unencumbered Fund Balance December 31	-	\$480,328	\$47,481	\$47,481	\$191,448	\$143,967	303.2%
Unencumbered Cash as % of Total Expenditures/Uses	N/A	2295.8%	2.7%	3.1%	19.3%		

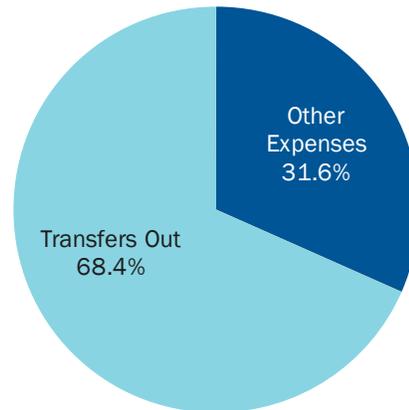
One Renaissance Center

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.

Budgetary Highlights

During 2013, the building lost a sizeable non-City entity as a lessee. The decrease in revenues between the 2013 Adopted Budget and the 2014 Adopted Budget reflect this change. The loss in lease revenue from that tenant was partially offset by an increase in rent charged to City lessees. Costs will be monitored to prevent City lessees from being charged additional rent. The City continues to review options associated with the vacated portion of the building.

2014 Adopted Expenditures



One Renaissance Center Fund	2011 Actual	2012 Actual	2013 Adopted	2013 Amended	2014 Adopted	Change from 2013 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	2,140,320	2,012,948	2,160,750	2,160,750	2,107,200	(53,550)	-2.5%
Miscellaneous Revenue	33,921	-	-	-	-	-	N/A
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	-	N/A
Total Revenue/Resources	\$2,174,241	\$2,012,948	\$2,160,750	\$2,160,750	\$2,107,200	(\$53,550)	-2.5%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	572,944	594,470	717,412	603,804	666,462	(50,950)	-7.1%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	1,559,600	1,439,082	1,442,500	1,442,500	1,440,700	(1,800)	-0.1%
Total Expenditures/Uses	\$2,132,544	\$2,033,553	\$2,159,912	\$2,046,304	\$2,107,162	(\$52,750)	-2.4%
Net Revenue/(Expenditures)	41,697	(20,605)	838	114,446	38	(800)	-95.5%
Change in Non-Cash Items	-	-	193,844	80,236	-	(193,844)	-100.0%
Net Increase/(Decrease) in Fund Balance	\$41,697	(\$20,605)	\$194,682	\$194,682	\$38	(\$194,644)	-100.0%
Beginning Cash Balance January 1	730,214	771,911	751,307	751,307	945,989	194,682	25.9%
Ending Cash Balance December 31	771,911	751,307	945,989	945,989	946,027	38	0.0%
Outstanding Encumbrances	43,403	31,030	119,569	119,569	-	(119,569)	-100.0%
Unencumbered Fund Balance December 31	\$728,508	\$720,277	\$826,420	\$826,420	\$946,027	\$119,607	14.5%
Unencumbered Balance as % of Total Expenditures/Uses	34.2%	35.4%	38.3%	40.4%	44.9%		

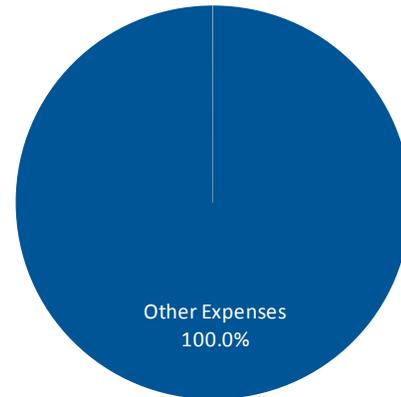
Police Levy

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

Budgetary Highlights

The expenditure budget for this fund is generally aligned with the total amount of revenue projected for each year. The small decrease in revenues and expenditures between the 2013 Adopted Budget and the 2014 Adopted Budget is necessary to align with estimated property tax collections for 2014.

2014 Adopted Expenditures



Police Levy Fund	2011 Actual	2012 Actual	2013 Adopted	2013 Amended	2014 Adopted	Change from 2013 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	743,921	732,621	730,000	730,000	720,000	(10,000)	-1.4%
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	-	-	-	-	-	-	N/A
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	-	N/A
Total Revenue/Resources	\$743,921	\$732,621	\$730,000	\$730,000	\$720,000	(\$10,000)	-1.4%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	648,841	741,500	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	\$648,841	\$741,500	\$730,000	\$730,000	\$720,000	(\$10,000)	-1.4%
Net Revenue/(Expenditures)	95,080	(8,879)	-	-	-	-	N/A
Change in Non-Cash Items	-	-	(4,049)	(4,049)	-	4,049	100.0%
Net Increase/(Decrease) in Fund Balance	\$95,080	(\$8,879)	(\$4,049)	(\$4,049)	-	\$4,049	100.0%
Beginning Cash Balance January 1	154,307	249,387	240,508	240,508	236,459	-	N/A
Ending Cash Balance December 31	249,387	240,508	236,459	236,459	236,459	-	N/A
Outstanding Encumbrances	-	-	-	-	-	-	N/A
Unencumbered Fund Balance December 31	\$249,387	\$240,508	\$236,459	\$236,459	\$236,459	-	N/A
Unencumbered Cash as % of Total Expenditures/Uses	38.4%	32.4%	32.4%	32.4%	32.8%		

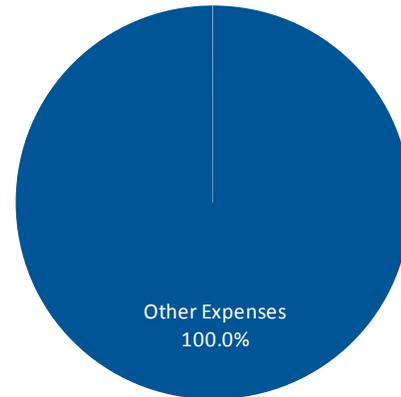
Public Safety/Health Income Tax

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.

Budgetary Highlights

The expenditure budget for this fund has generally been aligned with the total amount of revenue projected for each year. The increase in revenues and expenditures between the 2013 Adopted Budget and the 2014 Adopted Budget is due to a projected increase in income tax collections for 2014.

2014 Adopted Expenditures



Public Safety/Health Income Tax Fund	2011 Actual	2012 Actual	2013 Adopted	2013 Amended	2014 Adopted	Change from 2013 Adopted	
Revenues/Resources							
Taxes	2,777,128	2,749,995	2,693,750	2,693,750	2,800,000	106,250	3.9%
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	\$2,777,128	\$2,749,995	\$2,693,750	\$2,693,750	\$2,800,000	\$106,250	3.9%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	2,714,807	2,643,312	2,693,750	2,700,000	2,800,000	106,250	3.9%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$2,714,807	\$2,643,312	\$2,693,750	\$2,700,000	\$2,800,000	\$106,250	3.9%
Net Revenue/(Expenditures)	62,321	106,683	-	(6,250)	-	-	N/A
Change in Non-Cash Items	-	-	149,526	155,776	-	(149,526)	-100.0%
Net Increase/(Decrease) in Fund Balance	\$62,321	\$106,683	\$149,526	\$149,526	-	(\$149,526)	-100.0%
Beginning Cash Balance January 1	453,361	515,682	622,365	622,365	771,891	149,526	24.0%
Ending Cash Balance December 31	515,682	622,365	771,891	771,891	771,891	-	N/A
Outstanding Encumbrances	-	-	-	-	-	-	N/A
Unencumbered Fund Balance December 31	\$515,682	\$622,365	\$771,891	\$771,891	\$771,891	-	N/A
Unencumbered Balance as % of Total Expenditures/Uses	19.0%	23.5%	28.7%	28.6%	27.6%		



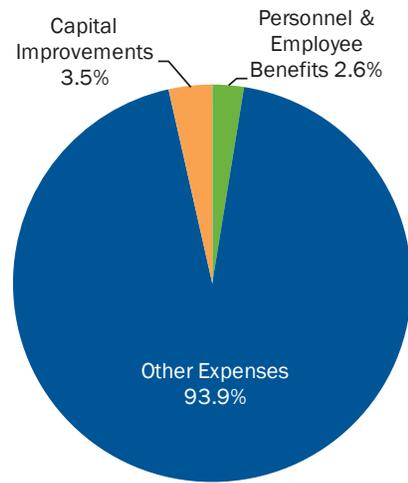
Refuse

The Refuse Fund obtains its revenue primarily from the monthly refuse fees collected from City homeowners and businesses for refuse and recycling collection services. These services are contracted out by the City to a third party. The revenue collected is then used to defray the City's costs for providing refuse and recycling collection services.

Budgetary Highlights

The increase in revenue estimated for 2014 reflects the scheduled increase in refuse fees for the period. This increase represents an additional \$0.30 per month charge for residential refuse collection, an additional \$0.75 per month charge to commercial entities that have refuse collected once a week, and an additional \$1.15 per month charge for commercial entities that have refuse collected three times a week. The increase in expenditures between the 2013 Adopted Budget and the 2014 Adopted Budget is due to the need to purchase a trash collection truck for supplemental refuse collections and for use at special events.

2014 Adopted Expenditures



Refuse Fund	2011 Actual	2012 Actual	2013 Adopted	2013 Amended	2014 Adopted	Change from 2013 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	25,793	16,185	-	30,600	30,000	30,000	N/A
Charges for Services	3,390,693	3,537,510	3,600,109	3,700,109	3,674,517	74,408	2.1%
Miscellaneous Revenue	-	-	-	-	-	-	N/A
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	-	N/A
Total Revenue/Resources	\$3,416,486	\$3,553,695	\$3,600,109	\$3,730,709	\$3,704,517	\$104,408	2.9%
Expenditures/Uses							
Personnel & Employee Benefits	73,565	57,209	58,862	60,962	90,447	31,585	53.7%
Other Expenses	3,032,711	3,123,039	3,254,197	3,490,523	3,318,260	64,063	2.0%
Capital Improvements	-	-	-	-	125,000	125,000	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$3,106,277	\$3,180,248	\$3,313,059	\$3,551,485	\$3,533,707	\$220,648	6.7%
Net Revenue/(Expenditures)	310,209	373,447	287,050	179,224	170,810	(116,240)	-40.5%
Change in Non-Cash Items	(39,113)	(9,971)	252,878	360,704	-	(252,878)	-100.0%
Net Increase/(Decrease) in Fund Balance	\$271,096	\$363,476	\$539,928	\$539,928	\$170,810	(\$369,118)	-68.4%
Beginning Cash Balance January 1	697,284	968,380	1,331,856	1,331,856	1,871,784	539,928	40.5%
Ending Cash Balance December 31	968,380	\$1,331,856	1,871,784	1,871,784	2,042,594	170,810	9.1%
Outstanding Encumbrances	399,619	7,696	11,530	11,530	-	(11,530)	-100.0%
Unencumbered Fund Balance December 31	\$568,760	\$1,324,160	\$1,860,254	\$1,860,254	\$2,042,594	\$182,340	9.8%
Unencumbered Cash as % of Total Expenditures/Uses	18.3%	41.6%	56.1%	52.4%	57.8%		

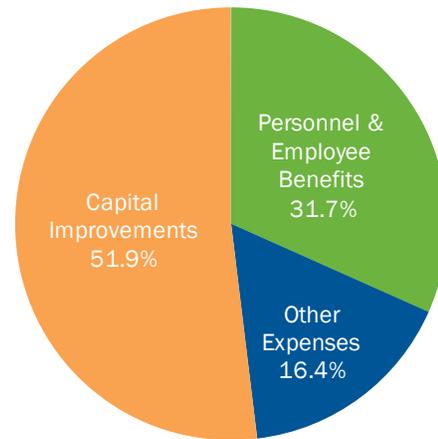
Stormwater Management

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 primarily consist of storm water fees that are charged to City water utility customers and are tied to water usage.

Budgetary Highlights

No change in revenue is projected for 2014. The 2014 Adopted Budget includes a modest increase in expenditures. The adopted expenditure level does exceed the estimated amount of revenue. However, the fund has adequate carryover balance resources to cover the amount of expenditures that exceeds projected revenue for the period. The adopted expenditure level is necessary for the proper maintenance of the City's storm water management infrastructure.

2014 Adopted Expenditures



Stormwater Management Fund	2011 Actual	2012 Actual	2013 Adopted	2013 Amended	2014 Adopted	Change from 2013 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	2,195,328	2,188,519	2,117,000	2,192,000	2,117,000	-	N/A
Miscellaneous Revenue	3,691	5,007	11,000	11,000	11,000	-	N/A
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	-	N/A
Total Revenue/Resources	\$2,199,018	\$2,193,526	\$2,128,000	\$2,203,000	\$2,128,000	-	0.0%
Expenditures/Uses							
Personnel & Employee Benefits	703,951	916,250	904,850	916,700	981,980	77,130	8.5%
Other Expenses	314,187	336,484	547,547	551,608	507,910	(39,637)	-7.2%
Capital Improvements	1,373,360	1,151,422	1,628,000	1,605,786	1,610,000	(18,000)	-1.1%
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$2,391,497	\$2,404,155	\$3,080,397	\$3,074,094	\$3,099,890	\$19,493	0.6%
Net Revenue/(Expenditures)	(192,479)	(210,629)	(952,397)	(871,094)	(971,890)	(19,493)	-2.0%
Change in Non-Cash Items	(17,071)	(318)	990,166	908,863	-	(990,166)	-100.0%
Net Increase/(Decrease) in Fund Balance	(\$209,550)	(\$210,947)	\$37,769	\$37,769	(\$971,890)	(\$1,009,659)	-2673.2%
Beginning Cash Balance January 1	1,917,947	1,708,397	1,497,449	1,497,449	1,535,218	37,769	2.5%
Ending Cash Balance December 31	1,708,397	\$1,497,449	1,535,218	1,535,218	\$563,328	(971,890)	-63.3%
Outstanding Encumbrances	651,188	314,988	194,859	194,859	-	(194,859)	-100.0%
Unencumbered Fund Balance December 31	\$1,057,209	\$1,182,462	\$1,340,359	\$1,340,359	\$563,328	(\$777,031)	-58.0%
Unencumbered Cash as % of Total Expenditures/Uses	44.2%	49.2%	43.5%	43.6%	18.2%		



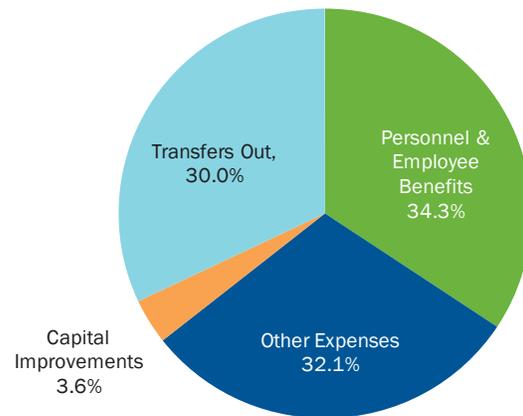
Street Maintenance

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. These revenues support local street construction, maintenance, and repair.

Budgetary Highlights

The projected revenues for 2014 reflect a decrease in the amount of gasoline tax collections anticipated for the period. The 2014 Adopted Budget includes reduced expenditures as a result of limited resources within the fund. This reduction was primarily achieved by eliminating the transfer of funding out of this fund to the Infrastructure Renewal Fund, which is used for street-related capital projects.

2014 Adopted Expenditures



Street Maintenance Fund	2011 Actual	2012 Actual	2013 Adopted	2013 Amended	2014 Adopted	Change from 2013 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	366,876	369,251	361,800	361,800	361,800	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue*	2,435,882	2,307,569	2,785,000	3,809,500	4,060,000	1,275,000	45.8%
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	178,008	23,932	22,000	37,000	19,500	(2,500)	-11.4%
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	-	481,930	-	-	-	-	N/A
Total Revenue/Resources*	\$2,980,766	\$3,182,682	\$3,168,800	\$4,208,300	\$4,441,300	\$1,272,500	40.2%
Expenditures/Uses							
Personnel & Employee Benefits	1,445,395	1,460,058	1,791,333	1,837,492	1,820,104	28,771	1.6%
Other Expenses	1,621,792	1,403,836	1,707,118	1,656,856	1,593,958	(113,160)	-6.6%
Capital Improvements	591,399	418,476	-	78,226	190,000	190,000	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	425,000	1,449,349	1,700,000	1,275,000	300.0%
Total Expenditures/Uses*	\$3,658,587	\$3,282,370	\$3,923,451	\$5,021,923	\$5,304,062	\$1,380,611	35.2%
Net Revenue/(Expenditures)	(677,821)	(99,688)	(754,651)	(813,623)	(862,762)	(108,111)	14.3%
Change in Non-Cash Items	(1,743)	8,860	1,489,735	1,548,707	-	(1,489,735)	-100.0%
Net Increase/(Decrease) in Fund Balance	(\$679,563)	(\$90,827)	\$735,084	\$735,084	(\$862,762)	(\$1,597,846)	-217.4%
Beginning Cash Balance January 1	2,381,228	1,701,665	1,610,838	1,610,838	2,345,922	735,084	45.6%
Ending Cash Balance December 31	1,701,665	1,610,838	2,345,922	2,345,922	1,483,160	(862,762)	-36.8%
Outstanding Encumbrances	117,926	241,815	112,502	112,502	-	(112,502)	-100.0%
Unencumbered Fund Balance December 31	\$1,583,739	\$1,369,023	\$2,233,420	\$2,233,420	\$1,483,160	(\$750,260)	-33.6%
Unencumbered Cash as % of Total Expenditures/Uses	43.3%	41.7%	56.9%	44.5%	28.0%		

*The 2014 Adopted budget number will be reduced by approximately \$1.7 million by amendment in 2014 based on a one time reimbursement made to the Street Maintenance Fund received late in 2013 but originally anticipated early 2014.

Special Revenue Funds with Adopted Expenditures of Less than \$250,000

Special revenue funds with 2014 Adopted Budget expenditures of less than \$250,000 include the following types of funds. The historical and adopted expenditures for these funds are included in the table on the following page. The 2014 Adopted 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.
- **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. The increase in expenditures included in the 2014 Adopted Budget is related to an anticipated increase in cost for an existing software maintenance agreement.
- **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. The decrease in expenditures included in the 2014 Adopted Budget is necessary to align with the available grant funding for the period.
- **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 Departments 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.



Other Funds Continued

- Municipal Improvement Tax Increment Equivalent (MITIE) Aggregation/Verification Fund** – 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** – This fund is used to account for grant funding received from the first round of funding 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 means of stabilizing communities that experienced a large amount of foreclosures and abandonments of such properties. The expenditure reductions included in the 2014 Adopted Budget are due to the expiration of the grant performance period in 2014.
- 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.
- Probation Services Fund** - 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
- Public Safety Special Projects Fund** – This fund is used to account for revenue from SWAT participation fees, SWAT training courses conducted, conceal carry classes and external training courses conducted by the Hamilton Police Division’s training section.
- Riverside Nature Area Conservation Fund** – This fund was created for the purpose of allocating monies to restore certain land adjacent to the Hamilton Wastewater Treatment Plant (now known as the Water Reclamation Plant) in accordance with the terms and conditions of a consent order.
- 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.
- Safety Seat Belt Grant Fund** – A small grant fund used to account for funds put toward teaching elementary school children the importance of wearing a seat belt.

Other Special Revenue Funds	2011 Actual	2012 Actual	2013 Adopted	2013 Amended	2014 Adopted	Change from 2013 Adopted	
Convention & Visitors Bureau Fund	63,156	76,471	85,000	85,000	85,000	-	0.0%
Dispute Resolution Process Fund	3,750	-	50,616	50,616	50,445	(171)	-0.3%
Drug Law Enforcement Trust Fund	51,528	110,521	90,000	101,271	155,000	65,000	72.2%
DUI Enforcement & Education Trust Fund	8,868	7,431	9,000	8,405	7,000	(2,000)	-22.2%
Emergency Medical Services Grant Fund	4,450	4,500	9,500	15,417	4,500	(5,000)	-52.6%
Firemen's Pension Fund	252,065	264,650	240,000	240,000	240,000	-	0.0%
Hamilton Municipal Court Capital Improvement Fund	106,429	107,843	114,640	112,968	120,845	6,205	5.4%
Hamilton Municipal Court Security Projects Fund	70,500	70,500	70,500	70,500	70,500	-	0.0%
Hamilton Municipal Court Special Projects Fund	12,750	17,000	22,500	22,500	30,500	8,000	35.6%
Immunization Action Plan Grant	137,648	119,685	118,375	121,618	90,191	(28,184)	-23.8%
Indigent Drivers Alcohol Treatment Fund	38,316	86,034	103,100	30,603	86,100	(17,000)	-16.5%
Justice Assistance Grant Fund	21,013	69,401	30,166	30,166	28,615	(1,551)	-5.1%
Kathryn Weiland Trust Income Fund	133	-	270	270	380	110	40.7%
Law Enforcement Trust Fund	8,308	94,513	25,000	36,300	25,000	-	0.0%
MITIE Aggregation/Verification Fund	116,112	552,732	182,000	182,000	185,000	3,000	1.6%
Neighborhood Stabilization Program (NSP) Fund	701,608	228,745	317,362	223,508	6,456	(310,906)	-98.0%
Police Pension Fund	252,065	264,650	240,000	240,000	240,000	-	0.0%
Probation Services Fund	160,940	174,690	176,442	178,274	220,090	43,648	24.7%
Public Safety Special Projects Fund	63,156	65,275	108,000	120,586	108,000	-	0.0%
Rounding Up Utility Account Fund	4,299	3,633	4,000	4,000	4,000	-	0.0%
Safety Seat Belt Grant Fund	9,333	1,339	3,600	3,600	3,083	(517)	-14.4%
Total Expenditures	\$2,086,427	\$2,319,612	\$2,000,071	\$1,877,602	\$1,760,705	(\$239,366)	-12.0%

*Riverside Nature Area Conservation Fund has appropriated revenue but no appropriate expenditures

Special Revenue Funds Not Budgeted for 2014

Special revenue funds that are not appropriated in the 2014 Adopted Budget but did incur expenditures in 2011, incur expenditures in 2012, and/or have expenditure budgets for 2013 are included in this category. These funds are included in the table that follows.

- COPS MORE Grant Fund** – This fund was used to account for grant funding received from the U.S. Department of Justice, Community Oriented Policing Services (COPS), and Making Office Redeployment Effective (MORE) program. This grant funding was used to expand the amount of time law enforcement officers could spend on community policing by funding technology, equipment, and support staff.
- Drug Abuse Resistance Education (DARE)** – This fund was used to account for grant funding received from the State of Ohio Attorney General’s Drug Use Prevention Grant Program and the DARE program-related expenditures.
- Energy Efficiency & Conservation Block Grant (EECBG) Fund** – This fund was used to account for grant funding received from the U.S. Department of Energy’s EECBG program. This funding was used for energy efficiency and conservation programs and projects communitywide, as well as renewable energy installations on government buildings. This grant funding was made available through the American Recovery and Reinvestment Act of 2009 (ARRA).
- Federal Emergency Management Agency (FEMA) Fund** – This fund is used to account for any grant funding received from the U.S. Department of Homeland Security, Federal Emergency Management Agency (FEMA). The most recent funding received from FEMA was the Staffing for Adequate Fire and Emergency Response (SAFER) grant program for the purpose of funding six firefighter positions within the Hamilton Fire Division. This grant funding was fully expended by mid-2013 and additional funding from this source will not be received in 2014.
- Homelessness Prevention & Rapid Re-Housing Program (HPRP) Grant Fund** – This fund was used to account for grant funding received from the HPRP Program of the U.S. Department of Housing and Urban Development (HUD). The purpose of the grant was to provide financial assistance and services to prevent individuals and families from becoming homeless and help those who are experiencing homelessness to be re-housed and stabilized. This grant funding was made available through the American Recovery and Reinvestment Act of 2009 (ARRA).
- Local Energy Assurance Planning Fund** – This fund was used to account for grant funding received from the U.S. Department of Energy, Office of Electricity Delivery and Energy Reliability. The purpose of the grant funding was to enable governments to develop or refine their energy assurance plans, develop in-house expertise on infrastructure interdependencies and related vulnerabilities, and integrate renewable energy portfolios and new applications, such as cyber security and Smart Grid technology, into their energy assurance planning. This grant funding was made available through the American Recovery and Reinvestment Act of 2009 (ARRA).
- Safety Helmet Grant Fund** – This fund had been used to account for grant revenue used to promote helmet safety within the city.
- Street & Parks Beautification Fund** - This small special revenue fund is used infrequently for special street & parks beautification projects
- Weed & Seed Grant Fund** – This fund was used to account for grant funding received from the U.S. Department of Justice’s Weed and Seed Program. The purpose of the grant funding was to allow for a comprehensive, multi-disciplinary approach to combating violent crime, drug use, and gang activity in high crime neighborhoods. The goal was to “weed out” violence and drug activity in high crime neighborhoods and then to “seed” the sites with a wide range of crime and drug prevention programs, human service resources, and neighborhood restoration activities to prevent crime from reoccurring.

Other Special Revenue Funds	2011 Actual	2012 Actual	2013 Adopted	2013 Amended	2014 Adopted	Change from 2013 Adopted
COPS MORE Grant	434,085	459,711	-	36,000	-	- N/A
Drug Abuse Resistance Education (DARE) Program	109,101	19,045	-	-	-	- N/A
Energy Efficiency & Conservation Block Grant	274,863	119,994	-	-	-	- N/A
Federal Emergency Management Agency	484,868	562,360	173,569	229,330	-	(173,569) -100.0%
HPRP	135,086	153,161	-	-	-	- N/A
Local Energy Assurance Planning	146,648	188,965	-	-	-	- N/A
Safety Helmet Grant	-	650	-	-	-	- N/A
Street & Parks Beautification	-	-	-	57,000	-	- N/A
Weed & Seed Grant	55,108	-	-	-	-	- N/A
Total Expenditures	\$1,639,759	\$1,503,885	\$173,569	\$322,330	-	(\$173,569) -100.0%

Hamilton Highlight

Hamilton named 2013 Green Business Awards Finalist



The Green Business Awards were begun in 2010 by the Business Courier, in partnership with the U.S. Green Building Council, Cincinnati Regional Chapter, to honor and recognize people, companies and organizations demonstrating leadership in sustainable practices in a variety of facilities and projects.

The City's nomination focused on two primary areas: the City's hydroelectric power portfolio and the City's investment in a Compressed Natural Gas (CNG) fueling station, adjacent to the municipal garage.

1. The City has owned and operated the Greenup Hydroelectric Plant, on the Ohio River, since the late 1980's. As a result of this hydroelectric investment, the City currently generates approximately 45% of its electric energy needs through green, zero pollution hydropower. In 2014, once the City's second hydroelectric plant on the Ohio River (Meldahl Hydroelectric Plant) is completed and on-line, approximately 70% of the City's electric energy needs will be served by green hydropower.
2. As a fuel for motor vehicles, CNG is a cleaner, more environmentally friendly alternative to gasoline and diesel. The City is building the first CNG fueling station, which will be open to the public, in the City. The City has several vehicles that currently run on natural gas, and will be converting or purchasing additional natural gas vehicles in the future. Additionally, the City is hopeful that other businesses, government units and individuals will take advantage of this cost-effective, green alternative to traditional fuels.

The City has received several awards in the past due to its focus on the environment. In October 2012, the City received the "Environmental Stewardship Award" at the American Municipal Power (AMP) 2012 Annual Conference. This award was created to recognize utilities that have made significant efforts with environmental, renewable generation, conservation, and/or recycling projects. The Hamilton Electric System was recognized for its positive impact on the environment, including the substantial benefit derived from the City's acquisition of two plug-in "hybrid" bucket trucks. These trucks have lower fuel consumption, lower emissions, more power, and quieter operation, while requiring less maintenance than conventional bucket trucks.



2014 Budget

Capital Projects Funds



Capital Projects

The Capital Projects Fund was used to account for revenues and expenditures associated with large capital projects funded by the General Fund.

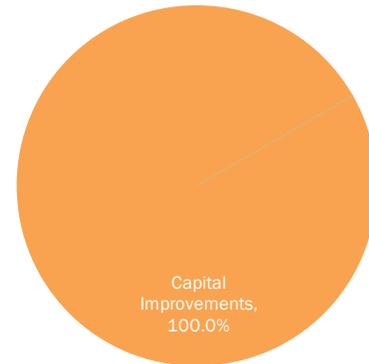
As shown in the table below, in 2012 all monies were transferred out of the Capital Projects Fund into the Hamilton Capital Improvement and Debt Service Fund. This fund, also shown in the budget book, is now used to account for revenues and expenditures of large capital projects which are funded by the General Fund.

Capital Projects Fund	2011 Actual	2012 Actual	2013 Adopted	2013 Amended	2014 Adopted	Change from 2013 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	-	-	-	-	-	- N/A
Total Revenue/Resources	-	-	-	-	-	- N/A
Expenditures/Uses						
Personnel & Employee Benefits	-	-	-	-	-	- N/A
Other Expenses	-	-	-	-	-	- N/A
Capital Improvements	-	-	-	-	-	- N/A
Debt Service	-	-	-	-	-	- N/A
Transfers Out	-	358,178	-	-	-	- N/A
Total Expenditures/Uses	-	\$358,178	-	-	-	- N/A
Net Revenue/(Expenditures)	-	(358,178)	-	-	-	- N/A
Change in Non-Cash Items	-	-	-	-	-	- N/A
Net Increase/(Decrease) in Fund Balance	-	(\$358,178)	-	-	-	- N/A
Beginning Cash Balance January 1	358,178	358,178	-	-	-	- N/A
Ending Cash Balance December 31	358,178	-	-	-	-	- N/A
Outstanding Encumbrances	-	-	-	-	-	- N/A
Unencumbered Fund Balance December 31	\$358,178	-	-	-	-	- N/A
Unencumbered Cash as % of Total Expenditures/Uses	N/A	N/A	N/A	N/A	N/A	

Clean Ohio Grant Program

The Clean Ohio Grants 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 Tools Work Site.

2014 Adopted Expenditures



Budgetary Highlights

The decrease in revenue between the 2013 Adopted Budget and the 2014 Adopted Budget reflects the reduction in the Clean Ohio Grant award dollars as the three active projects progress with the remediation and demolition at each site. Demolition was completed in 2013 on the 1550 Grand Boulevard and 845 East Avenue sites. In the Fall of 2013, the City was awarded Clean Ohio grant funding for a Phase II investigation at the former Smart Papers facility that will begin in 2014.

Clean Ohio	2011 Actual	2012 Actual	2013 Adopted	2013 Amended	2014 Adopted	Change from 2013 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	634,440	91,130	3,415,538	2,856,030	2,558,919	(856,619)	-25.1%
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	-	-	-	-	-	-	N/A
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	-	500	-	63,000	-	-	N/A
Total Revenue/Resources	\$634,440	\$91,630	\$3,415,538	\$2,919,030	\$2,558,919	(\$856,619)	-25.1%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	604,116	121,453	3,345,833	2,781,001	2,558,919	(786,914)	-23.5%
Capital Improvements	-	-	69,705	69,705	-	(69,705)	-100.0%
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	500	-	-	N/A
Total Expenditures/Uses	\$604,116	\$121,453	\$3,415,538	\$2,851,206	\$2,558,919	(\$856,619)	-25.1%
Net Revenue/(Expenditures)	30,323	(29,823)	-	67,824	-	-	N/A
Change in Non-Cash Items	-	-	61,542	(6,282)	-	(61,542)	-100.0%
Net Increase/(Decrease) in Fund Balance	\$30,323	(\$29,823)	\$61,542	\$61,542	-	(\$61,542)	-100.0%
Beginning Cash Balance January 1	-	30,323	500	500	62,042	61,542	12308.4%
Ending Cash Balance December 31	30,323	500	62,042	62,042	62,042	-	N/A
Outstanding Encumbrances	\$30,323	\$467	-	-	-	-	N/A
Unencumbered Fund Balance December 31	-	\$33	\$62,042	\$62,042	\$62,042	-	N/A
Unencumbered Cash as % of Total Expenditures/Uses	N/A	0.0%	0.0%	2.2%	2.4%		



Infrastructure Renewal

The Infrastructure Renewal Program Funds are 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, Income Tax and local/state/federal grants.

Budgetary Highlights

Projects in the design process or anticipated to be constructed in 2014 include the following:

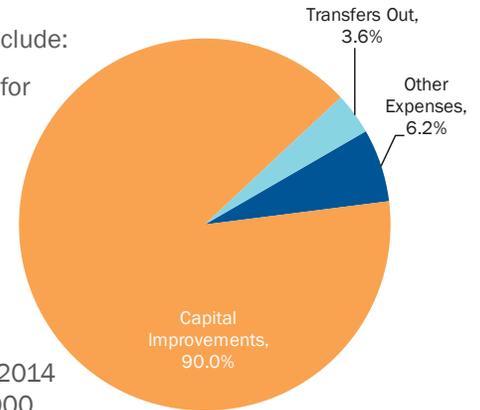
1. South Hamilton Crossing Project – Design
2. East High Street Gateway Project – Design and Construction
3. High Street/Martin Luther King Jr Boulevard Intersection Project – Design
4. Main Street/Millville Avenue/Eaton Avenue Intersection Project – Design
5. Cleveland Avenue Bridge Replacement – Design
6. South D Street Bridge Rehabilitation – Design
7. Millville/Wasserman/Smalley Intersection Improvements – Design and Construction
8. Amberly Drive Improvements – Construction
9. Safe Routes to School – Construction
10. 2013 Concrete Repair and Resurfacing Program – Construction
11. 2014 Concrete Repair and Resurfacing Program – Construction

12. Bike Ramp from RiversEdge Park to Great Miami River bank – Design and Construction
13. Great Miami River Recreational Trail Phase 2 – Construction
14. Central/Knightsbridge Intersection Improvements – Design and Construction
15. Spraygrounds at Wilson Pool and Benninghofen Parks – Design and Construction

2014 Adopted Expenditures

Other expenses include:

1. Debt Payment for State Route 4 Bypass Construction
2. Emergency Contingency Reserve



The projected expense budget for 2014 is about \$7,300,000.

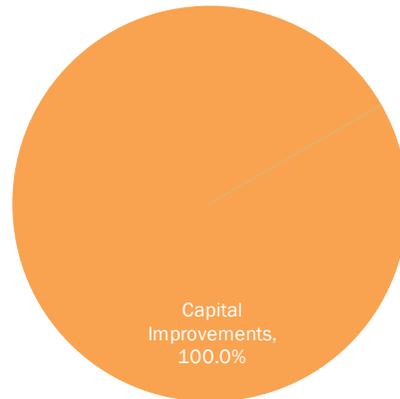
The projected 2014 revenue is approximately \$6,100,000. The existing cash balance in this fund will be used to supplement the 2014 Budget to eliminate the deficit.

Infrastructure Renewal Program	2011 Actual	2012 Actual	2013 Adopted	2013 Amended	2014 Adopted	Change from 2013 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	874,115	988,197	575,000	(299,115)	-34.2%
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	150,939	1,129	-	241,723	1,362,750	1,362,750	N/A
Other Financing Sources	5,000,000	-	-	148,000	1,300,000	1,300,000	N/A
Transfers In	473,151	2,841,470	1,690,212	2,596,883	2,855,796	1,165,584	69.0%
Total Revenue/Resources	\$5,624,090	\$2,842,598	\$2,564,327	\$3,974,803	\$6,093,546	\$3,529,219	137.6%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	158,489	162,607	411,440	412,491	418,974	7,534	1.8%
Capital Improvements	3,025,158	990,713	3,079,783	2,903,500	5,952,049	2,872,266	93.3%
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	2,528,462	236,672	236,650	386,650	238,950	2,300	1.0%
Total Expenditures/Uses	\$5,712,110	\$1,389,992	\$3,727,873	\$3,702,641	\$6,609,973	\$2,882,100	77.3%
Net Revenue/(Expenditures)	(88,020)	1,452,607	(1,163,546)	272,162	(516,427)	647,119	55.6%
Change in Non-Cash Items	-	-	465,126	(970,582)	-	(465,126)	-100.0%
Net Increase/(Decrease) in Fund Balance	(\$88,020)	\$1,452,607	(\$698,420)	(\$698,420)	(\$516,427)	\$181,993	-26.1%
Beginning Cash Balance January 1	1,267,080	1,179,061	2,631,667	2,631,667	1,933,247	(698,420)	-26.5%
Ending Cash Balance December 31	1,179,061	2,631,667	1,933,247	1,933,247	1,416,820	(516,427)	-26.7%
Outstanding Encumbrances	525,797	466,708	656,020	656,020	-	(656,020)	-100.0%
Unencumbered Fund Balance December 31	\$653,264	\$2,164,959	\$1,277,227	\$1,277,227	\$1,416,820	\$139,593	10.9%
Unencumbered Balance as % of Total Expenditures/Uses	11.44%	155.75%	34.26%	34.50%	21.43%		

Issue II Project Fund

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.

2014 Adopted Expenditures



Budgetary Highlights

For 2014, the budget is anticipated to be \$1,000,000 with the final award amount to be confirmed in early 2014. Funds are not released by the OPWC until after July 1, 2014. In addition, the 2013 Concrete Repair and Resurfacing Program was delayed and the contract will be awarded in early 2014. The Issue II grant for the 2013 program (\$1,000,000) is included in the 2014 Budget as a result.

Issue II Project Fund	2011 Actual	2012 Actual	2013 Adopted	2013 Amended	2014 Adopted	Change from 2013 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	1,878,059	933,758	1,840,000	1,840,000	2,000,000	160,000	8.7%
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	-	-	-	-	-	-	N/A
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	-	N/A
Total Revenue/Resources	\$1,878,059	\$933,758	\$1,840,000	\$1,840,000	\$2,000,000	\$160,000	8.7%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	-	-	-	-	-	-	N/A
Capital Improvements	1,878,059	933,757	1,840,000	1,840,000	2,000,000	160,000	8.7%
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	-	-	-	-	-	-	N/A
Net Revenue/(Expenditures)	1,878,059	933,758	1,840,000	1,840,000	2,000,000	160,000	8.7%
Change in Non-Cash Items	-	-	-	-	-	-	N/A
Net Increase/(Decrease) in Fund Balance	\$1,878,059	\$933,758	\$1,840,000	\$1,840,000	\$2,000,000	\$160,000	8.7%
Beginning Cash Balance January 1	-	-	-	-	-	-	N/A
Ending Cash Balance December 31	-	-	-	-	-	-	N/A
Outstanding Encumbrances	-	-	-	-	-	-	N/A
Unencumbered Fund Balance December 31	-	-	-	-	-	-	N/A
Unencumbered Cash as % of Total Expenditures/Uses	N/A	N/A	N/A	N/A	N/A		



Special Assessment Fund

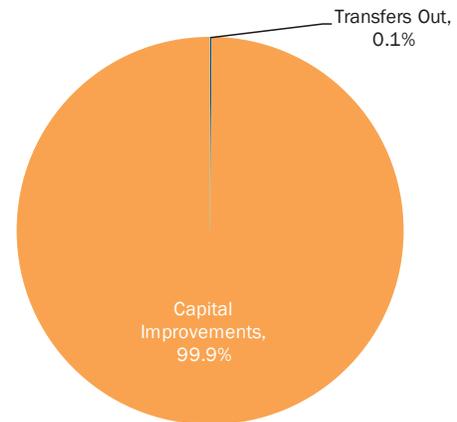
The Special Assessment Fund is used to support the construction of concrete curbs, sidewalks, and drive approaches on properties which abut streets resurfaced as part of the annual Concrete Repair and Resurfacing Program.

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 Assessment 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

For 2014, revenue is estimated to be \$600,000 while expenses are estimated to be \$580,000. The 2013 Concrete Repair and Resurfacing Program was delayed and the contract will be awarded in early 2014. As a result, related revenue and expenses are included in the 2014 Budget.

2014 Adopted Expenditures



Special Assessments	2011 Actual	2012 Actual	2013 Adopted	2013 Amended	2014 Adopted	Change from 2013 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	51,165	346,698	250,000	250,000	150,000	(100,000)	-40.0%
Other Financing Sources	425,000	-	450,000	450,000	450,000	-	0.0%
Transfers In	-	-	-	-	-	-	N/A
Total Revenue/Resources	\$476,165	\$346,698	\$700,000	\$700,000	\$600,000	(\$100,000)	-14.3%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	593	162	750	750	750	-	0.0%
Capital Improvements	690,306	279,481	775,000	776,000	580,000	(195,000)	-25.2%
Debt Service	229,257	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$920,156	\$279,643	\$775,750	\$776,750	\$580,750	(\$195,000)	-25.1%
Net Revenue/(Expenditures)	(443,991)	67,054	(75,750)	(76,750)	19,250	95,000	-125.4%
Change in Non-Cash Items	-	-	(34,075)	(33,075)	-	34,075	-100.0%
Net Increase/(Decrease) in Fund Balance	(\$443,991)	\$67,054	(\$109,825)	(\$109,825)	\$19,250	\$129,075	-117.5%
Beginning Cash Balance January 1	1,121,517	677,526	744,581	744,581	634,756	(109,825)	-14.7%
Ending Cash Balance December 31	677,526	744,581	634,756	634,756	654,006	19,250	3.0%
Outstanding Encumbrances	389,712	10,450	-	-	-	-	-
Unencumbered Fund Balance December 31	\$287,814	\$734,131	\$634,756	\$634,756	\$654,006	\$19,250	3.0%
Unencumbered Balance as % of Total Expenditures/Uses	31.28%	262.52%	81.82%	81.72%	112.61%		

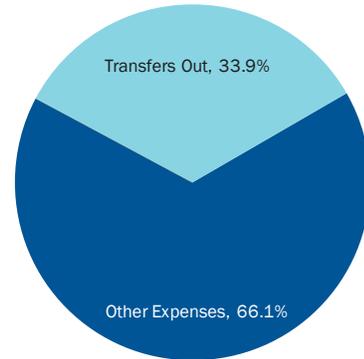
TIF and RID Funds

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

Budgetary Highlights

The decrease in revenue between the 2013 Adopted Budget and the 2014 Adopted Budget reflects the reduction in real property values of several of the TIF/RID properties by the Butler County Auditor. The most significant was the Wal-Mart property reassessment.

2014 Adopted Expenditures



TIF and RID Funds	2011 Actual	2012 Actual	2013 Adopted	2013 Amended	2014 Adopted	Change from 2013 Adopted	
Revenues/Resources							
Taxes	731,480	1,045,091	1,094,337	755,065	777,776	(316,561)	-28.9%
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	2,250,591	28,266	-	150,000	-	-	N/A
Total Revenue/Resources	\$2,982,071	\$1,073,357	\$1,094,337	\$905,065	\$777,776	(\$316,561)	-28.9%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	96,623	1,830,836	727,928	450,575	514,480	(213,448)	-29.3%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	2,250,591	2,483,758	366,409	258,178	263,296	(103,113)	-28.1%
Total Expenditures/Uses	\$2,347,215	\$4,314,594	\$1,094,337	\$708,753	\$777,776	(\$316,561)	-28.9%
Net Revenue/(Expenditures)	634,856	(3,241,237)	-	196,312	-	-	N/A
Change in Non-Cash Items	-	-	(25,200)	(221,512)	-	25,200	100.0%
Net Increase/(Decrease) in Fund Balance	\$634,856	(\$3,241,237)	(\$25,200)	(\$25,200)	-	\$25,200	100.0%
Beginning Cash Balance January 1	2,606,380	3,241,237	-	-	(25,200)	(25,200)	N/A
Ending Cash Balance December 31	3,241,237	-	(25,200)	(25,200)	(25,200)	-	0.0%
Outstanding Encumbrances	-	-	46,282	46,282	-	(46,282)	-100.0%
Unencumbered Fund Balance December 31	\$3,241,237	-	(\$71,482)	(\$71,482)	(\$25,200)	\$46,282	64.7%
Unencumbered Balance as % of Total Expenditures/Uses	138.1%	N/A	-6.53%	-10.09%	-3.24%		



Hamilton Highlight

Hamilton's downtown has been growing tremendously recently. This is primarily due to the efforts of the CORE fund which provides financial resources for qualified residential and commercial real estate projects within Hamilton's urban core.

completed project RiversEdge

RiversEdge is the new downtown riverfront amphitheater and overlook which opened in 2013. RiversEdge reconnects Hamilton to the Great Miami River and will host events throughout the year, such as the popular Summer Concert Series.



current project Artspace Hamilton



Artspace is a \$10.2 million project that will create 42 artist live/work units and 3,000 sq. ft. of ground floor commercial space for art groups and art-related businesses. Construction began in 2013 and will be completed in 2014.

completed project Mercantile Lofts



In 2012, the new Mercantile Lofts opened downtown. The \$8.6 million renovation of buildings built circa 1875 resulted in 29 market rate apartments and 3 street level retail spaces, all which are 100% occupied.

future project former Elder Beerman



The former department store is the CORE Fund's first purchase of property for future development with an eye toward a complex of office, retail, and living space. The building is four-stories, 167,000 sq. ft. and was built in 1968.

future project former Hungry Bunny



The CORE Fund recently acquired the former Hungry Bunny restaurant, a 3-story mixed-use 19th century building. The CORE Fund will be seeking bids to redevelop the property.

completed project Robinson-Schwenn



The renovation of the Robinson-Schwenn building, the 147 year old former orchestra hall, includes 3 floors of office space and 3 retail spaces. It is the new home of Liferay's national sales office and the new Lane Library Community Technology Center.

completed project Journal-News



In early 2013, the \$2.5 million renovation of the former Journal-News building was completed, transforming the building into a downtown cultural hub, home to Butler Tech School of the Arts and the Miami Valley Ballet Theatre.

future project former Fifth Third



The CORE Fund also recently acquired the former Fifth Third property, a 4-story office building. The CORE Fund will be seeking bids to redevelop the property as an office/mixed-use building.



2014 Budget

Debt Service Fund



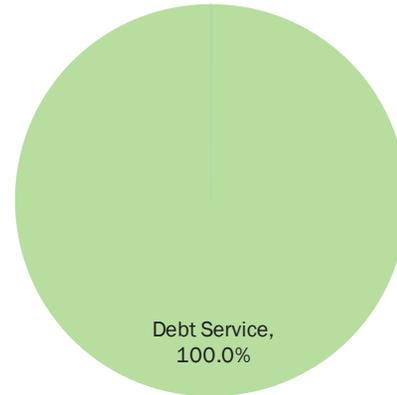
Debt Service

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.

Budgetary Highlights

The increase in expenditures included in the 2014 Adopted Budget is necessary to cover the scheduled debt service for the period. Transfers in from the Hamilton Capital Improvement Debt Service Fund have been increased during the period to offset this increase in expense.

2014 Adopted Expenditure



Debt Service Fund	2011 Actual	2012 Actual	2013 Adopted	2013 Amended	2014 Adopted	Change from 2013 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	3,192	3,942	3,500	3,500	3,000	(500)	-14.3%
Other Financing Sources	20,617,464	465,240	550,000	550,000	550,000	-	0.0%
Transfers In	5,612,558	3,269,381	3,215,985	3,215,985	3,369,480	153,495	4.8%
Total Revenue/Resources	\$26,233,215	\$3,738,563	\$3,769,485	\$3,769,485	\$3,922,480	\$152,995	4.1%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	-	-	-	-	-	-	N/A
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	26,013,910	3,983,179	3,845,766	3,896,572	3,992,191	146,425	3.8%
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$26,013,910	\$3,983,179	\$3,845,766	\$3,896,572	\$3,992,191	\$146,425	3.8%
Net Revenue/(Expenditures)	219,305	(244,617)	(76,281)	(127,087)	(69,711)	6,570	8.6%
Change in Non-Cash Items	-	-	(101,819)	(51,013)	-	101,819	100.0%
Net Increase/(Decrease) in Fund Balance	\$219,305	(\$244,617)	(\$178,100)	(\$178,100)	(\$69,711)	\$108,389	60.9%
Beginning Cash Balance January 1	640,113	859,418	614,801	614,801	436,701	(178,101)	-29.0%
Ending Cash Balance December 31	859,418	614,801	436,701	436,701	366,990	(69,711)	-16.0%
Outstanding Encumbrances	-	-	-	-	-	-	N/A
Unencumbered Fund Balance December 31	\$859,418	\$614,801	\$436,701	\$436,701	\$366,990	(\$69,711)	-16.0%
Unencumbered Cash as % of Total Expenditures/Uses	3.3%	15.4%	11.4%	11.2%	9.2%		

2014 Budget 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 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.



Golf Course

The Golf Course Fund accounts for all revenues and expenditures of 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

After years of contracting various aspects of course management for Twin Run and Potter's Park, the City took over management of the two golf courses on April 1, 2013.

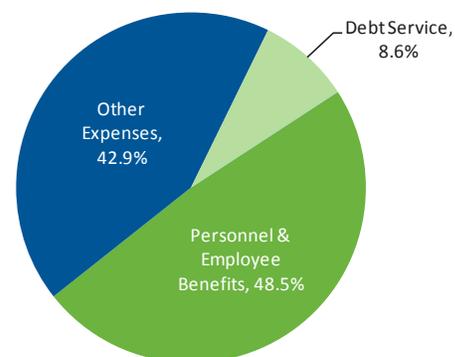
There is a \$56,000 or 7% reduction in budgeted expenditures expected in 2014. The anticipated expenditures are less than those budgeted in 2013 given the improved operations of both courses through techniques such as strategic staffing of golf concession stands, pro shops, and maintenance that realized savings in 2013 and will likely continue to reduce expenditures, specifically labor expenditures, in 2014.

Additionally, several significant one-time expenditures were budgeted in 2013. The retirement of an employee resulted in the unanticipated expenditure of \$35,000 and several capital improvements projects were undertaken in 2013.

The Golf Course Manager's full salary and benefits were paid out of the Golf Fund in 2013 but only 14% will be paid by the Golf Fund in 2014 as a result of changed organizational structure and additional special assignments of the Manager in a new role as Director of Resident Services.

Revenue for 2014 is expected to be slightly higher than revenues realized in 2013 as a result of increased numbers of golf outings managed by the newly created Tournament and Concessions Manager staff position. The creation of a golf course website, which will interface with the recently implemented point-of-sale system, is anticipated to generate increased revenue through online tee time scheduling, e-commerce opportunities, and increased marketing through the related suite of tools. Additionally, 24 hour scheduling of tee times will be available via telephone. Finally, weather in 2013 negatively affected the number of rounds played so the 2014 budget estimates a slightly higher baseline of rounds based on historical conditions. In addition, 2014 will be a full 12-month operation of the golf courses instead of the 9-months of operation managed by the City in 2013.

2014 Adopted Expenditures



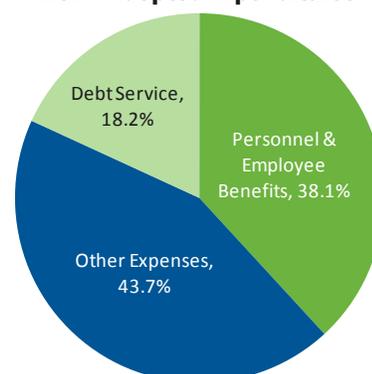
Golf Fund	2011 Actual	2012 Actual	2013 Adopted	2013 Amended	2014 Adopted	Change from 2013 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	-	-	-	-	N/A
Charges for Services	599,925	827,456	1,571,700	1,571,700	1,261,200	(310,500)	-19.8%
Miscellaneous Revenue	38,041	186,369	39,400	39,400	18,000	(21,400)	-54.3%
Other Financing Sources	-	-	422,500	475,750	-	(422,500)	-100.0%
Transfers In	238,835	243,296	21,782	124,782	119,954	98,172	450.7%
Total Revenue/Resources	\$876,801	\$1,257,122	\$2,055,382	\$2,211,632	\$1,399,154	(\$656,228)	-31.9%
Expenditures/Uses							
Personnel & Employee Benefits	343,560	401,974	719,067	735,667	679,057	(40,010)	-5.6%
Other Expenses	355,210	494,774	681,973	641,634	600,714	(81,259)	-11.9%
Capital Improvements	41,400	9,837	557,500	475,750	-	(557,500)	-100.0%
Debt Service	238,835	243,296	114,627	124,782	119,954	5,327	4.6%
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$979,006	\$1,149,881	\$2,073,167	\$1,977,833	\$1,399,725	(\$673,442)	-32.5%
Net Revenue/(Expenditures)	(102,205)	107,240	(17,785)	\$233,799	(\$571)	17,214	96.8%
Change in Non-Cash Items	(107)	6,838	(28,992)	(280,576)	-	28,992	100.0%
Net Increase/(Decrease) in Fund Balance	(\$102,312)	\$114,078	(\$46,777)	(\$46,777)	(\$971)	\$45,806	97.9%
Beginning Cash Balance January 1	237,786	135,475	249,553	249,553	202,776	(46,777)	-18.7%
Ending Cash Balance December 31	135,475	249,553	202,776	202,776	201,805	(971)	-0.5%
Outstanding Encumbrances	23,740	82,360	89,469	89,569	-	(89,469)	-100.0%
Unencumbered Fund Balance December 31	\$111,735	\$167,193	\$113,308	\$113,208	\$201,805	\$88,497	78.1%
Unencumbered Cash as % of Total Expenditures/Uses	11.4%	14.5%	5.5%	5.7%	14.4%		

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

Budgetary Highlights

Projected revenue for the 2014 Parking Fund Budget will decrease compared to the 2013 Adopted Revenue Budget. The decrease is due to parking rate reductions at the George McDulin Parking Garage, termination of the Government Service Center (GSC) Parking Garage lease agreement, parking rate reductions at the MLK Boulevard and High Street surface parking lot, termination of the First Financial parking lot lease, removal of on-street parking meters within the Central Business District and parking ticket fine revenue. Parking Fund expenditures have been reduced accordingly to equal the predicted revenue.

2014 Adopted Expenditures



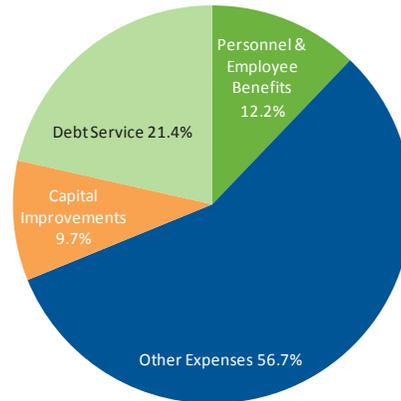
Parking Fund	2011 Actual	2012 Actual	2013 Adopted	2013 Estimate	2014 Adopted	Change from 2013 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	-	-	-	-	N/A
Charges for Services	393,210	347,852	342,010	300,010	217,000	(125,010)	-36.6%
Miscellaneous Revenue	12,477	17,639	19,100	19,100	8,000	(11,100)	-58.1%
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	80,694	384,344	54,495	54,495	53,819	(676)	-1.2%
Total Revenue/Resources	\$486,381	\$749,836	\$415,605	\$373,605	\$278,819	(\$136,786)	-32.9%
Expenditures/Uses							
Personnel & Employee Benefits	278,839	240,957	109,557	162,266	113,063	3,506	3.2%
Other Expenses	151,514	139,690	130,055	149,302	129,530	(525)	-0.4%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	206,526	163,129	54,495	54,495	53,819	(676)	-1.2%
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$636,879	\$543,776	\$294,107	\$366,063	\$296,412	\$2,305	0.8%
Net Revenue/(Expenditures)	(150,498)	206,060	121,498	\$7,542	(17,593)	(139,091)	-114.5%
Change in Non-Cash Items	10,596	(24,233)	(115,858)	(1,902)	-	115,858	100.0%
Net Increase/(Decrease) in Fund Balance	(\$139,902)	\$181,827	\$5,640	\$5,640	(\$17,593)	(\$23,233)	-411.9%
Beginning Cash Balance January 1	193,726	53,823	235,651	235,651	241,291	5,640	2.4%
Ending Cash Balance December 31	53,823	235,651	241,291	241,291	223,698	(17,593)	-7.3%
Outstanding Encumbrances	593	198,523	2,374	2,374	-	(2,374)	-100.0%
Unencumbered Fund Balance December 31	\$53,230	\$37,128	\$238,917	\$238,917	\$223,225	(\$15,692)	-6.6%
Unencumbered Cash as % of Total Expenditures/Uses	8.4%	6.8%	70.4%	65.4%	75.3%		



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.

2014 Adopted Expenditures



Electric Utility Funds Totals	2011	2012	2013	2013	2014	Change from	
	Actual	Actual	Adopted	Amended	Adopted	2013 Adopted	
Revenues/Resources							
Taxes	2,592,301	2,455,178	2,540,000	2,540,000	2,436,000	(104,000)	-4.1%
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	200,000	-	-	-	-	N/A
Charges for Services	63,029,764	61,535,539	72,369,000	72,372,500	73,093,000	724,000	1.0%
Miscellaneous Revenue	769,790	775,302	803,000	1,107,784	849,850	46,850	5.8%
Other Financing Sources	-	4,020,800	7,655,604	7,655,604	12,015,000	4,359,396	56.9%
Transfers In	-	-	-	-	-	-	N/A
Total Revenue/Resources	\$66,391,854	\$68,986,818	\$83,367,604	\$83,675,888	\$88,393,850	\$5,026,246	6.0%
Expenditures/Uses							
Personnel & Employee Benefits	10,508,040	10,976,930	11,860,741	11,751,707	11,012,491	(848,250)	-7.2%
Other Expenses	34,453,524	34,482,372	48,610,450	47,784,935	51,341,308	2,730,858	5.6%
Capital Improvements	12,259,540	7,725,496	12,955,406	14,361,565	8,817,560	(4,137,846)	-31.9%
Debt Service	14,379,690	14,554,362	18,914,000	18,914,000	19,433,475	519,475	2.7%
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$71,600,793	\$67,739,159	\$92,340,597	\$92,812,207	\$90,604,834	(\$1,735,763)	-1.9%
Net Revenue/(Expenditures)	(5,208,939)	1,247,659	(8,972,993)	(9,136,319)	(\$2,210,984)	6,762,009	75.4%
Change in Non-Cash Items	(1,585,534)	2,754,789	5,881,733	6,045,059	(4,000,000)	(9,881,733)	-168.0%
Net Increase/(Decrease) in Fund Balance	(\$6,794,474)	\$4,002,448	(\$3,091,260)	(\$3,091,260)	(\$6,210,984)	(\$3,119,724)	100.9%
Beginning Cash Balance January 1	32,865,960	26,071,487	30,073,934	30,073,934	26,982,674	(3,091,260)	-10.3%
Ending Cash Balance December 31	26,071,487	30,073,934	26,982,674	26,982,674	20,771,690	(6,210,984)	-23.0%
Outstanding Encumbrances	3,163,395	4,535,918	3,048,965	3,048,965	-	(3,048,965)	-100.0%
Unencumbered Fund Balance December 31	\$22,908,091	\$25,538,017	\$23,933,709	\$23,933,709	\$20,771,690	(\$3,162,019)	-13.2%
Unencumbered Cash as % of Total Expenditures/Uses	32.0%	37.7%	25.9%	25.8%	22.9%		

Budgetary Highlights

The projected revenue included in the 2014 Adopted Budget represents a slight increase over the revenue projected in the 2013 Adopted Budget. Sales per Customer are forecasted at 0.65% annual growth for residential and general service customers. All other customers are forecasted for zero growth. Customer growth is projected at 100 new residential customers per year, 10 new general customers per year and zero growth for all other customers. Relative to other measures, inflation is projected at 3%, peak demand is projected to remain at 151 MW and system load factor is projected to remain at 46.3%. The 2014 Adopted Budget also shows flat to declining operating expenditures.

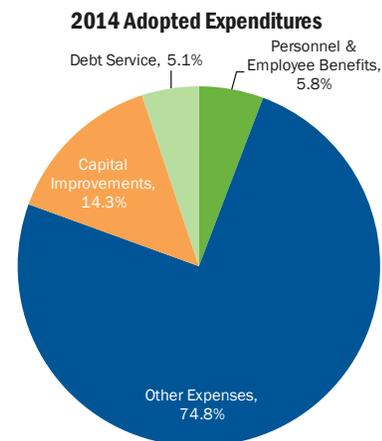
Major capital projects funded within the 2014 Adopted Budget consist of improvements to the City's East High Corridor, which is one of the key components of the City's Strategic Initiative. Other capital projects include completion of the Meldahl Hydroelectric Plant, trash rake replacement and other improvements at the Greenup Hydroelectric Plant, continued additions to the LED street lighting complement and various electric distribution projects.

Individual Funds	2011 Actual	2012 Actual	2013 Adopted	2013 Amended	2014 Adopted	Change from 2013 Adopted	
Utility Fund	44,961,564	45,459,302	60,471,191	59,536,642	62,353,799	1,882,608	3.2%
Construction Fund	9,230,515	1,931,502	5,702,600	5,702,600	3,528,000	(2,174,600)	-38.1%
Capital Improvement Fund	3,029,025	5,793,994	7,252,806	8,658,965	5,289,560	(1,963,246)	-22.7%
Rate Stabilization Fund	-	-	-	-	-	-	N/A
System Reserve Fund	-	-	-	-	-	-	N/A
Bond Service Fund	14,379,690	14,554,362	18,914,000	18,914,000	19,433,475	519,475	2.7%
Total Expenditures	\$71,600,793	\$67,739,159	\$92,340,597	\$92,812,207	\$90,604,834	(\$1,735,763)	-1.9%



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.



Gas Utility Funds	2011 Actual	2012 Actual	2013 Adopted	2013 Amended	2014 Adopted	Change from 2013 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	40,500	-	-	700,000	700,000	700,000	N/A
Charges for Services	22,842,849	16,314,147	20,742,000	26,992,000	28,410,000	7,668,000	37.0%
Miscellaneous Revenue	73,928	91,384	115,000	117,620	100,000	(15,000)	-13.0%
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	-	N/A
Total Revenue/Resources	\$22,957,276	\$16,405,531	\$20,857,000	\$27,809,620	\$29,210,000	\$8,353,000	40.0%
Expenditures/Uses							
Personnel & Employee Benefits	1,709,278	1,855,388	2,084,500	2,113,140	1,895,723	(188,777)	-9.1%
Other Expenses	17,381,322	12,627,498	16,611,659	22,448,344	24,555,197	7,943,538	47.8%
Capital Improvements	2,111,829	2,046,692	3,936,260	5,116,612	4,706,642	770,382	19.6%
Debt Service	1,674,488	1,670,737	1,670,000	1,670,000	1,669,740	(260)	-0.0%
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$22,876,916	\$18,200,316	\$24,302,419	\$31,348,096	\$32,827,302	\$8,524,883	35.1%
Net Revenue/(Expenditures)	80,360	(1,794,785)	(3,445,419)	(3,538,476)	(3,617,302)	(171,883)	-5.0%
Change in Non-Cash Items	(418,090)	(88,790)	1,123,058	1,216,115	-	(1,123,058)	-100.0%
Net Increase/(Decrease) in Fund Balance	(\$337,730)	(\$1,883,575)	(\$2,322,361)	(\$2,322,361)	(\$3,617,302)	(\$1,294,941)	-55.8%
Beginning Cash Balance January 1	13,840,641	13,502,911	11,619,336	11,619,336	9,296,975	(2,322,361)	-20.0%
Ending Cash Balance December 31	13,502,911	11,619,336	9,296,975	9,296,975	5,679,673	(3,617,302)	-38.9%
Outstanding Encumbrances	1,207,659	1,609,866	237,543	237,543	-	(237,543)	-100.0%
Unencumbered Fund Balance December 31	\$12,295,252	\$10,009,470	\$9,059,432	\$9,059,432	\$5,679,673	(\$3,379,759)	-37.3%
Unencumbered Cash as % of Total Expenditures/Uses	53.7%	55.0%	37.3%	28.9%	17.3%		

Budgetary Highlights

The projected revenue included in the 2014 Adopted Budget represents a significant increase over the revenue projected in the 2013 Adopted Budget. The majority of this increase is related to anticipated natural gas sales of approximately \$6.25 million to American Municipal Power's (AMP's) Fremont Energy Center (AFEC). Additional revenue of \$1.14 million is anticipated through the combination of an increase in natural gas demand by the Gas Utility's regular customers and rate rider increases. The increase in 2014 revenue also reflects the receipt of a \$700,000 grant from the Ohio-Kentucky-Indiana Regional Council of Governments (OKI), to be used towards the construction of a compressed natural gas (CNG) fuel station, which will be used by both the City and the public.

The 2014 Adopted Budget also includes a material increase in expenditures. This increase is primarily due to the additional \$6.0 million in wholesale gas purchases necessary to provide natural gas to AFEC. The revenue received from the sale of natural gas to AFEC will offset this expense by approximately \$250,000. The remaining increase in expenditures is attributable to gas purchases necessary to meet a projected increase in regular customer demand, as well as additional capital expenditures for the construction of the aforementioned CNG station.

Major capital projects funded within the 2014 Adopted Budget primarily consist of improvements to the City's natural gas distribution system. These improvements include gas main replacements, feeder main capacity building to allow for smart pigging, and the continued replacement of gas risers. "Smart pigging" refers to the practice of using pipeline inspection gauges, or "pigs," to perform various maintenance operations on a pipeline without stopping the flow of natural gas. "Smart pigs" include various sensors and electronics that will enhance the Utility's ability to inspect pipelines and determine any problems (e.g., leaks, etc.) that may exist within those lines. Natural gas risers are the vertical portion of a natural gas service line that connects the primary distribution pipeline to the customer's meter. Replacement of these risers, which has been ongoing and will be completed by spring 2014, will address potential failure concerns related to the risers currently in use within the distribution system.

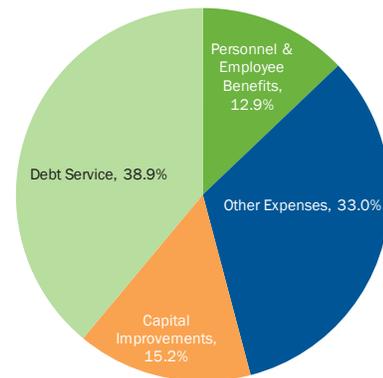
Individual Funds	2011 Actual	2012 Actual	2013 Adopted	2013 Amended	2014 Adopted	Change from 2013 Adopted	
Utility Fund	19,090,599	14,482,887	18,696,159	24,561,484	26,450,920	7,754,761	31.6%
Construction Fund	655,619	700,295	-	37,846	-	-	N/A
Capital Improvement Fund	1,456,211	1,346,397	3,936,260	5,078,766	4,706,642	770,382	15.2%
Rate Stabilization Fund	-	-	-	-	-	-	N/A
System Reserve Fund	-	-	-	-	-	-	N/A
Bond Service Fund	1,674,488	1,670,737	1,670,000	1,670,000	1,669,740	(260)	-0.0%
Total Expenditures	\$22,876,916	\$18,200,316	\$24,302,419	\$31,348,096	\$32,827,302	\$8,524,883	35.1%



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.

2014 Adopted Expenditures



Water Utility Funds	2011 Actual	2012 Actual	2013 Adopted	2013 Amended	2014 Adopted	Change from 2013 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	14,752,132	14,628,661	15,000,500	15,000,500	14,495,200	(505,300)	-3.4%
Miscellaneous Revenue	213,830	275,102	693,500	709,230	441,950	(251,550)	-36.3%
Other Financing Sources	5,937,996	6,724,788	5,935,000	6,725,000	12,942,000	7,007,000	118.1%
Transfers In	-	278,695	-	-	-	-	N/A
Total Revenue/Resources	\$20,903,958	\$21,907,246	\$21,629,000	\$22,434,730	\$27,879,150	\$6,250,150	28.9%
Expenditures/Uses							
Personnel & Employee Benefits	3,888,515	3,741,548	3,704,443	3,788,209	3,011,817	(692,626)	-18.7%
Other Expenses	7,106,798	7,052,229	7,635,212	7,517,687	7,707,264	72,052	0.9%
Capital Improvements	6,485,431	3,208,195	4,287,669	5,036,059	3,550,254	(737,415)	-17.2%
Debt Service	2,142,031	8,111,477	9,124,000	9,124,000	9,096,620	(27,380)	-0.3%
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$19,622,775	\$22,113,449	\$24,751,324	\$25,465,955	\$23,365,955	(\$1,385,369)	-5.6%
Net Revenue/(Expenditures)	1,281,183	(206,203)	(3,122,324)	(3,031,225)	4,513,195	7,635,519	244.5%
Change in Non-Cash Items	115,584	321,600	668,206	577,107	-	(668,206)	-100.0%
Net Increase/(Decrease) in Fund Balance	\$1,396,766	\$115,397	(\$2,454,118)	(\$2,454,118)	\$4,513,195	\$6,967,313	283.9%
Beginning Cash Balance January 1	11,063,975	12,460,742	12,576,139	12,576,139	10,122,021	(2,454,118)	-19.5%
Ending Cash Balance December 31	12,460,742	12,576,139	10,122,021	10,122,021	14,635,216	4,513,195	44.6%
Outstanding Encumbrances	2,327,291	2,476,371	1,370,832	1,370,832	-	(1,370,832)	-100.0%
Unencumbered Fund Balance December 31	\$10,133,451	\$10,099,768	\$8,751,189	\$8,751,189	\$14,635,216	\$5,884,027	67.2%
Unencumbered Cash as % of Total Expenditures/Uses	51.6%	45.7%	35.4%	34.4%	62.6%		

Budgetary Highlights

The projected revenue included in the 2014 Adopted Budget represents a flat to slight increase over the revenue projected in the 2013 Adopted Budget. This increase is primarily related to contractual annual adjustments to Butler County's water rate. Overall, sales volumes remain flat for all customer groups.

The 2014 Adopted Budget also includes a slight increase in expenditures. The Water Utility continues to deal with the impact of flat to declining sales volumes while attempting to cut expenditures to match these flat to declining volumes.

Major capital projects funded within the 2014 Adopted Budget primarily consist of improvements to the City's water distribution system. These improvements include water main replacements funded through the Water Main Replacement Rider. The Water Utility also continues to address the issue of unbilled/unaccounted for water, and the impact this has on expenditures.

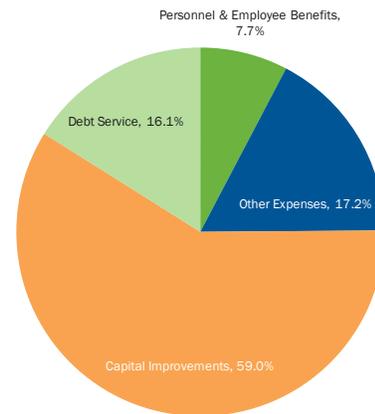
Individual Funds	2011	2012	2013	2013	2014	Change from	
	Actual	Actual	Adopted	Amended	Adopted	2013 Adopted	
Utility Fund	10,995,313	10,793,777	11,339,655	11,305,896	10,719,081	(620,574)	-5.5%
Construction Fund	5,511,210	1,832,475	2,245,000	2,923,140	2,050,000	(195,000)	-6.7%
Capital Improvement Fund	974,221	1,375,719	2,042,669	2,112,919	1,500,254	(542,415)	-25.7%
Rate Stabilization Fund	-	-	-	-	-	-	N/A
System Reserve Fund	-	-	-	-	-	-	N/A
Bond Service Fund	2,142,031	8,111,477	9,124,000	9,124,000	9,096,620	(27,380)	-0.3%
Total Expenditures	\$19,622,775	\$22,113,449	\$24,751,324	\$25,465,955	\$23,365,955	(\$1,385,369)	-5.6%



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.

2014 Adopted Expenditures



Wastewater Utility Fund	2011 Actual	2012 Actual	2013 Adopted	2013 Amended	2014 Adopted	Change from 2013 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	12,152,301	12,128,934	12,450,575	14,872,000	12,744,000	293,425	2.4%
Miscellaneous Revenue	178,652	139,845	464,000	468,350	480,050	16,050	3.5%
Other Financing Sources	29,620,000	-	-	-	4,200,000	4,200,000	N/A
Transfers In	-	-	-	-	-	-	N/A
Total Revenue/Resources	\$41,950,953	\$12,268,778	\$12,914,575	\$15,340,350	\$17,424,050	\$4,509,475	34.9%
Expenditures/Uses							
Personnel & Employee Benefits	2,394,076	2,481,906	2,618,111	2,677,046	2,338,206	(279,905)	-10.7%
Other Expenses	5,118,785	4,468,699	4,847,732	5,109,424	5,210,875	363,143	7.5%
Capital Improvements	2,899,150	6,133,587	26,482,415	17,837,284	17,899,000	(8,583,415)	-32.4%
Debt Service	3,564,509	4,616,183	4,880,000	4,880,000	4,881,636	1,636	0.0%
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$13,976,521	\$17,700,375	\$38,828,258	\$30,503,754	\$30,329,717	(\$8,498,541)	-21.9%
Net Revenue/(Expenditures)	27,974,432	(5,431,597)	(25,913,683)	(15,163,404)	(12,905,667)	13,008,016	50.2%
Change in Non-Cash Items	(2,543,736)	418,915	24,639,304	13,889,025	-	(24,639,304)	-100.0%
Net Increase/(Decrease) in Fund Balance	\$25,430,697	(\$5,012,681)	(\$1,274,379)	(\$1,274,379)	(\$12,905,667)	(\$11,631,288)	912.7%
Beginning Cash Balance January 1	17,114,652	42,545,348	37,532,667	37,532,667	36,258,288	(1,274,379)	-3.4%
Ending Cash Balance December 31	42,545,348	37,532,667	36,258,288	36,258,288	23,352,621	(12,905,667)	-35.6%
Outstanding Encumbrances	6,187,630	3,384,353	11,494,433	11,494,433	-	(11,494,433)	-100.0%
Unencumbered Fund Balance December 31	\$36,357,719	\$34,148,314	\$24,763,855	\$24,763,855	\$23,352,621	(\$1,411,234)	-5.7%
Unencumbered Cash as % of Total Expenditures/Uses	260.1%	192.9%	63.8%	81.2%	77.0%		

Budgetary Highlights

The projected revenue included in the 2014 Adopted Budget represents a slight increase over the revenue projected in the 2013 Adopted Budget, but a continued overall decline in revenues over the last number of years. The majority of this increase is related to changes in Wastewater Rider A charges which fund compliance with governmental and regulatory mandates. Sales volumes are forecasted to continue to decline by approximately 0.4% annually for residential and commercial customers. Contract and wholesale customer sales volume is forecasted for zero growth.

The 2014 Adopted Budget shows expenditures remaining fairly flat to offset static or declining sales volumes.

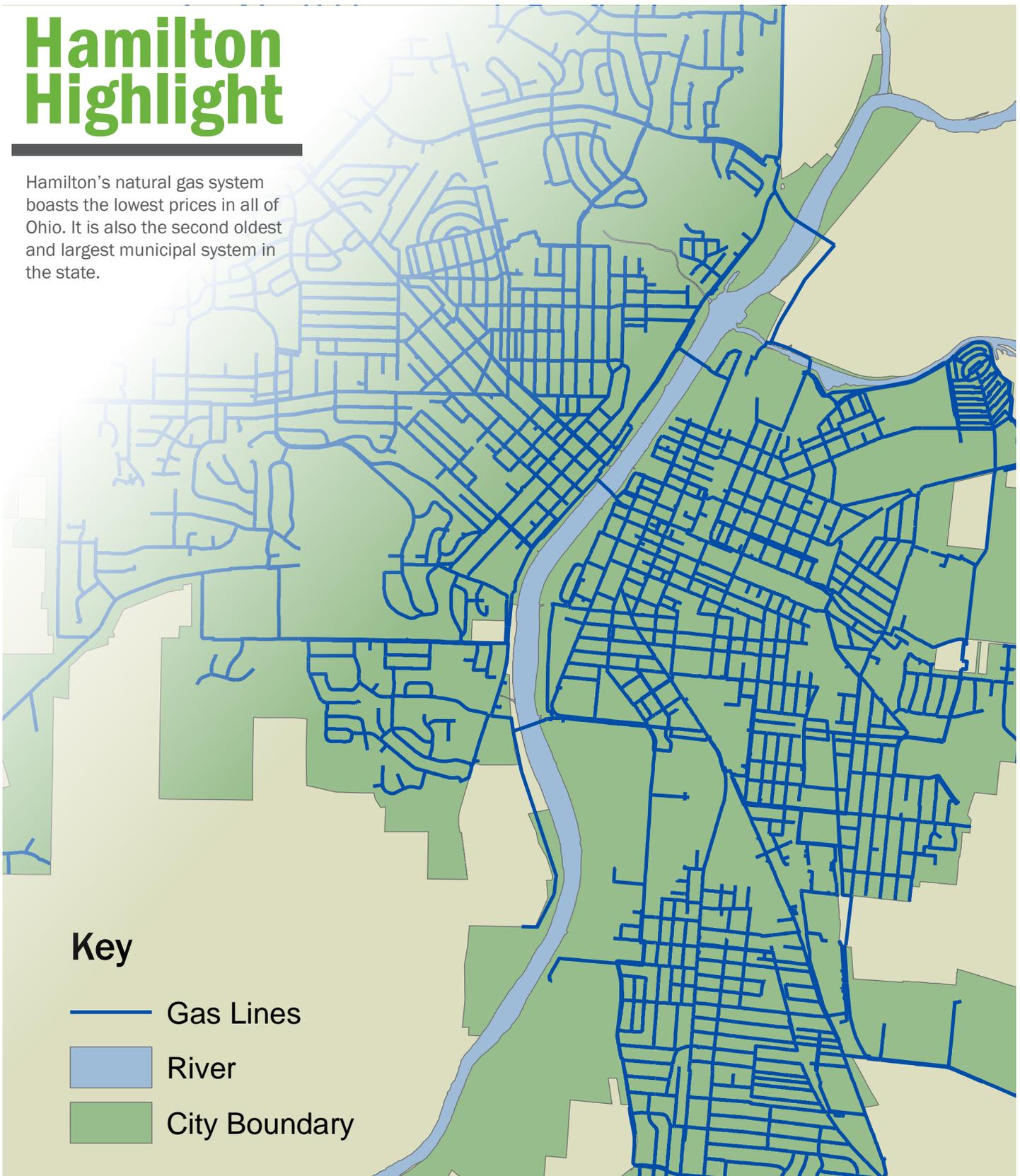
Major capital projects funded within the 2014 Adopted Budget primarily consist of improvements related to the satisfying the Ohio Environmental Protection Agency (OEPA) Modified Consent Decree with the City. These improvements include completing the Sewer Interceptor Project, sewer main lining and main replacements, and other projects addressing the inflow and infiltration issues associated with the wastewater collection system.

Individual Funds	2011	2012	2013	2013	2014	Change from	
	Actual	Actual	Adopted	Amended	Adopted	2013 Adopted	
Utility Fund	7,512,861	6,950,605	7,465,843	7,786,470	7,549,081	83,238	1.1%
Construction Fund	2,413,225	5,242,055	25,119,415	16,506,234	16,919,000	(8,200,415)	-49.7%
Capital Improvement Fund	485,925	891,531	1,363,000	1,331,050	980,000	(383,000)	-28.8%
Rate Stabilization Fund	-	-	-	-	-	-	N/A
System Reserve Fund	-	-	-	-	-	-	N/A
Bond Service Fund	3,564,509	4,616,183	4,880,000	4,880,000	4,881,636	1,636	0.0%
Total Expenditures	\$13,976,521	\$17,700,375	\$38,828,258	\$30,503,754	\$30,329,717	(\$8,498,541)	-21.9%



Hamilton Highlight

Hamilton's natural gas system boasts the lowest prices in all of Ohio. It is also the second oldest and largest municipal system in the state.



2014 Budget Internal Service Funds

Internal Service funds are used to account for financing goods or services provided by one activity or department of the City to another on a cost reimbursement basis. Because the revenues and expenses within these funds are budgeted in non-internal service fund budgets elsewhere in the City, the internal service funds are not included in any All Funds Budget values in this document.



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

Due to the financial reserve nature of this fund, only revenues are budgeted. Expenditures for this fund are budgeted during a fiscal year if a need for the fund's resources arises.

Central Benefits Fund	2011 Actual	2012 Actual	2013 Adopted	2013 Amended	2014 Adopted	Change from 2013 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	-	1,160,736	610,000	616,261	-	(610,000)	-100.0%
Transfers In	-	-	-	-	-	-	N/A
Total Revenue/Resources	-	\$1,160,736	\$610,000	\$616,261	-	(\$610,000)	-100.0%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	-	-	-	-	-	-	N/A
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	-	-	-	-	-	-	N/A
Net Revenue/(Expenditures)	-	1,160,736	610,000	616,261	-	(610,000)	-100.0%
Change in Non-Cash Items	-	-	6,261	-	-	(6,261)	-100.0%
Net Increase/(Decrease) in Fund Balance	-	\$1,160,736	\$616,261	\$616,261	-	(\$616,261)	-100.0%
Beginning Cash Balance January 1	-	-	1,160,736	1,160,736	1,776,997	1,776,997	53.1%
Ending Cash Balance December 31	-	1,160,736	1,776,997	1,776,997	1,776,997	1,160,736	0.0%
Outstanding Encumbrances	-	-	-	-	-	-	N/A
Unencumbered Fund Balance December 31	-	\$1,160,736	\$1,776,997	\$1,776,997	\$1,776,997	-	N/A
Unencumbered Cash as % of Total Expenditures/Uses	N/A	N/A	N/A	N/A	N/A		

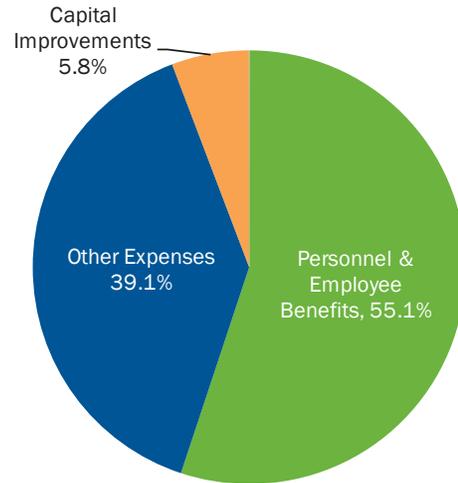
Central Services

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 Department of Economic Development, the Department of Information Technology, 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 communications.

Budgetary Highlights

The 2014 revenue estimate reflects an increase in charges for services as a result of a modest increase in the expenditure budget for the period. The expenditure increase is the result of additional personnel funding within the Department of Economic Development for an Innovation Manager position to interface with the BizTech Center and manage the Center's partnership with Cintrifuse, a non-profit organization focused on fostering start-up companies in the Greater Cincinnati Region.

2014 Adopted Expenditures



Central Services Fund	2011 Actual	2012 Actual	2013 Adopted	2013 Amended	2014 Adopted	Change from 2013 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	5,418,608	5,492,964	7,672,960	7,823,679	7,731,616	58,656	0.8%
Miscellaneous Revenue	-	-	3,000	3,000	2,600	(400)	-13.3%
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	-	N/A
Total Revenue/Resources	\$5,418,608	\$5,492,964	\$7,675,960	\$7,826,679	\$7,734,216	\$58,256	0.8%
Expenditures/Uses							
Personnel & Employee Benefits	3,326,507	3,422,554	4,107,552	4,222,271	4,260,295	152,743	3.7%
Other Expenses	1,911,748	1,965,851	3,100,408	3,030,881	3,023,323	(77,085)	-2.5%
Capital Improvements	176,110	105,317	468,000	459,707	448,000	(20,000)	-4.3%
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$5,414,366	\$5,493,723	\$7,675,960	\$7,712,859	\$7,731,618	\$55,658	0.7%
Net Revenue/(Expenditures)	4,242	(759)	-	113,820	2,598	2,598	N/A
Change in Non-Cash Items	-	-	(11,056)	(124,876)	-	11,056	100.0%
Net Increase/(Decrease) in Fund Balance	\$4,242	(\$759)	(\$11,056)	(\$11,056)	\$2,598	\$13,654	123.5%
Beginning Cash Balance January 1	10,284	14,526	13,767	13,767	2,711	(11,056)	-80.3%
Ending Cash Balance December 31	14,526	13,767	2,711	2,711	5,309	2,598	95.8%
Outstanding Encumbrances	202,017	401,557	334,001	334,001	-	(334,001)	-100.0%
Unencumbered Fund Balance December 31	(\$187,492)	(\$387,790)	(\$331,289)	(\$331,289)	\$5,309	\$336,599	101.6%
Unencumbered Cash as % of Total Expenditures/Uses	-3.5%	-7.1%	-4.3%	-4.3%	0.1%		

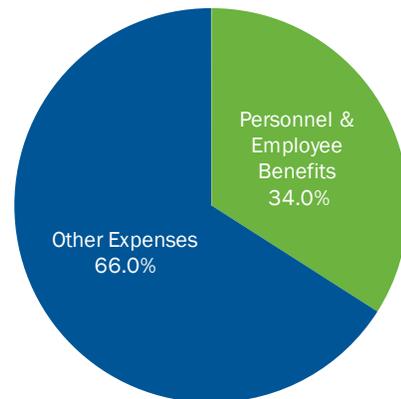
Fleet Maintenance

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 2014 revenue estimate reflects a decrease in charges for services in 2014 as a result of reduced expenditures resulting from limited departmental resources for fleet maintenance along with various position vacancies and miscellaneous non-personnel reductions within the Fleet Maintenance Division. The Fleet Maintenance Division continues to evaluate ways to reduce fleet maintenance costs for the City's departments.

2014 Adopted Expenditures



Fleet Maintenance Fund	2011 Actual	2012 Actual	2013 Adopted	2013 Estimate	2014 Adopted	Change from 2013 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	2,520,546	2,103,326	3,071,681	3,071,681	2,820,122	(251,559)	-8.2%
Miscellaneous Revenue	14,276	12,289	25,000	25,000	15,000	(10,000)	-40.0%
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	-	N/A
Total Revenue/Resources	\$2,534,822	\$2,115,615	\$3,096,681	\$3,096,681	\$2,835,122	(\$261,559)	-8.4%
Expenditures/Uses							
Personnel & Employee Benefits	789,800	699,512	947,971	946,271	959,535	11,564	1.2%
Other Expenses	1,978,333	1,623,771	2,123,710	1,935,268	1,860,587	(263,123)	-12.4%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$2,768,133	\$2,323,282	\$3,071,681	\$2,881,539	\$2,820,122	(\$251,559)	-8.2%
Net Revenue/(Expenditures)	(233,311)	(207,668)	25,000	215,142	15,000	(10,000)	-40.0%
Change in Non-Cash Items	-	-	95,952	(94,190)	-	(95,952)	-100.0%
Net Increase/(Decrease) in Fund Balance	(\$233,311)	(\$207,668)	\$120,952	\$120,952	\$15,000	(\$105,952)	-87.6%
Beginning Cash Balance January 1	566,737	333,426	125,758	125,758	246,710	120,952	96.2%
Ending Cash Balance December 31	333,426	125,758	246,710	246,710	261,710	15,000	6.1%
Outstanding Encumbrances	168,699	71,974	231,966	231,966	-	(231,966)	-100.0%
Unencumbered Fund Balance December 31	\$164,727	\$53,784	\$14,744	\$14,744	\$261,710	\$246,966	1675.1%
Unencumbered Cash as % of Total Expenditures/Uses	6.0%	2.3%	0.5%	0.5%	9.3%		

2014 Budget

Trust and Agency Funds



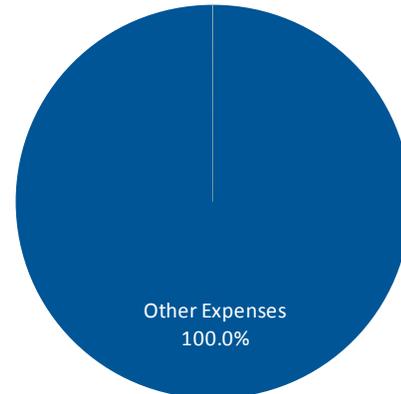
Benninghofen Trust Fund

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.

Budgetary Highlights

Interest income to the fund has been lower in the past several years due to a decline in interest rates. In light of this trend and its continued impact, estimated revenues from interest and corresponding expenses have been reduced in the 2014 Budget.

2014 Adopted Expenditures



Benninghofen Trust Fund	2011 Actual	2012 Actual	2013 Adopted	2013 Amended	2014 Adopted	Change from 2013 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	164	633	750	750	500	(250)	-33.3%
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	-	N/A
Total Revenue/Resources	\$164	\$633	\$750	\$750	\$500	(\$250)	-33.3%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	299	618	750	750	500	(250)	-33.3%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$299	\$618	\$750	\$750	\$500	(\$250)	-33.3%
Net Revenue/(Expenditures)	(135)	15	-	-	-	-	N/A
Change in Non-Cash Items	-	-	48	48	-	(48)	-100.0%
Net Increase/(Decrease) in Fund Balance	(\$135)	\$15	\$48	\$48	-	(\$48)	-100.0%
Beginning Cash Balance January 1	75,168	75,033	75,048	75,048	75,000	(48)	-0.1%
Ending Cash Balance December 31	75,033	75,048	75,000	75,000	75,000	-	N/A
Outstanding Encumbrances	-	-	-	-	-	-	N/A
Unencumbered Fund Balance December 31	\$75,033	\$75,048	\$75,000	\$75,000	\$75,000	-	N/A
Unencumbered Cash as % of Total Expenditures/Uses	25099.0%	12146.9%	10000.0%	10000.0%	15000.0%		

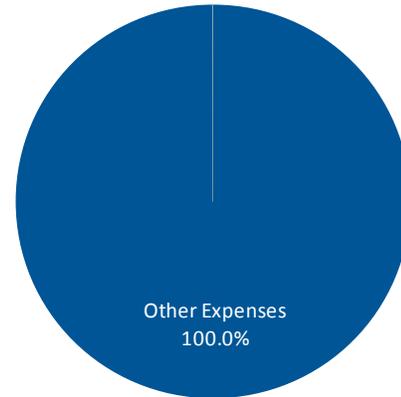
Unclaimed Monies Fund

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

Changes to the Unclaimed Monies Fund result from the collection of disbursed funds by individuals or organizations whose checks are included in the fund. The instance of collecting such funds is rare and therefore, no changes are expected for the fund in 2014.

2014 Adopted Expenditures



Unclaimed Monies Fund	2011 Actual	2012 Actual	2013 Adopted	2013 Amended	2014 Adopted	Change from 2013 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	-	-	5,000	5,000	5,000	-	0.0%
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	-	N/A
Total Revenue/Resources	-	-	\$5,000	\$5,000	\$5,000	-	N/A
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	1,453	852	5,000	5,000	5,000	-	0.0%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$1,453	\$852	\$5,000	\$5,000	\$5,000	-	N/A
Net Revenue/(Expenditures)	(1,453)	(852)	-	-	-	-	N/A
Change in Non-Cash Items	-	-	(46)	(46)	-	46	-100.0%
Net Increase/(Decrease) in Fund Balance	(\$1,453)	(\$852)	(\$46)	(\$46)	-	\$46	-100.0%
Beginning Cash Balance January 1	110,102	108,649	107,797	107,797	107,751	-	N/A
Ending Cash Balance December 31	108,649	107,797	107,751	107,751	107,751	-	N/A
Outstanding Encumbrances	-	-	-	-	-	-	N/A
Unencumbered Fund Balance December 31	\$108,649	\$107,797	\$107,751	\$107,751	\$107,751	-	N/A
Unencumbered Cash as % of Total Expenditures/Uses	7479.9%	12652.3%	2155.0%	2155.0%	2155.0%		



Hamilton Highlight

Hamilton's Water Utility has won multiple awards for its outstanding water quality, including the prestigious Berkeley Springs Gold Medal for "Best Tasting Water In The World" in 2010.



- 2009 - Best in the Nation
- 2010 - Best in the World
- 2014 - Silver Metal

Hosted by the historic spa town of Berkeley Springs, West Virginia, the Berkeley Springs International Water Tasting event is the largest water tasting competition in the world with more than one hundred waters from across the country and around the globe.

The City of Hamilton has been recognized at this event several times, earning the distinction of the "Best Tasting Water In The World" in 2010 after being named "Best in the Nation" in 2009. Hamilton's bottled water was also recognized in 2012 and placed in the top five for "Best Packaging" and most recently received a Silver Metal for Best Municipal Water.



- 2010 - Best in Ohio
- 2012 - Best in Ohio
- 2013 - Best in Ohio
- 2013- National Finalist

The American Water Works Association (AWWA) is the authoritative resource for knowledge, information, and advocacy to improve the quality and supply of water in North America and beyond. The AWWA is the largest organization of water professionals in the world and works to advance public health, safety, and welfare by uniting the efforts of the entire water community.

The AWWA has recognized the City of Hamilton several times for its outstanding water and has named the City's water the Best in Ohio in 2010, 2012, and 2013. Most recently, Hamilton was named a National Finalist for AWWA's Taste Test and ranked in the top five "Best of The Best" across the nation in 2012.

2014 Budget
Appendices



Market Environment

Economic Analysis

Overview

Economic indicators are moving in the right direction since the recent recession. While these indicators are positive overall, they are not as robust as we have experienced in previous economic recoveries.

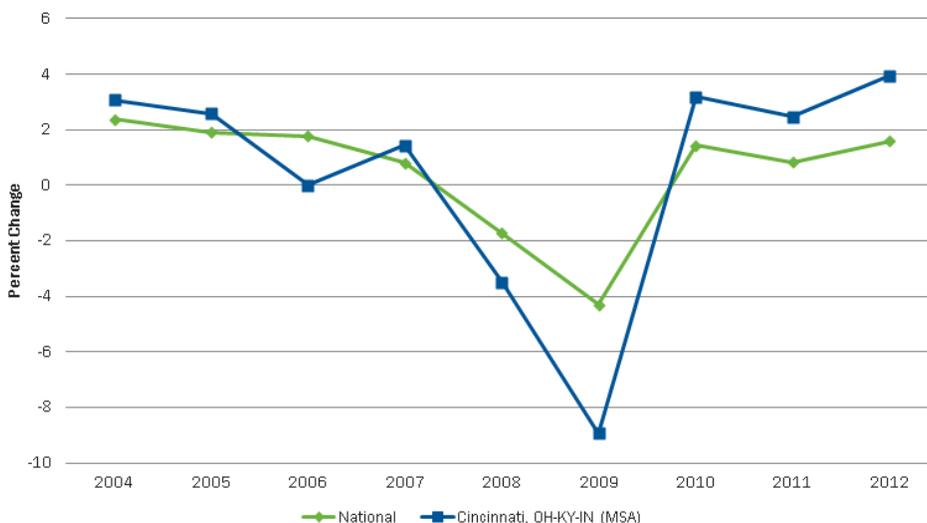
Gross Domestic Product (GDP), the total value of all goods and services produced during any given period, is one primary indicator that is used to measure the health of the economy. Real GDP growth dropped sharply from 2007 to 2009, as depicted in the graph. As the economy began to recover, GDP growth increased from 2010-2012, and has continued a moderate growth since.

GDP growth in the Cincinnati-Middletown metropolitan area slumped far below the national average during the recession. However, in 2010, the region's GDP surpassed the national average and has continued to be greater through 2013. The consensus among economists is that the economy will grow at a modest 2.6 percent in 2014.

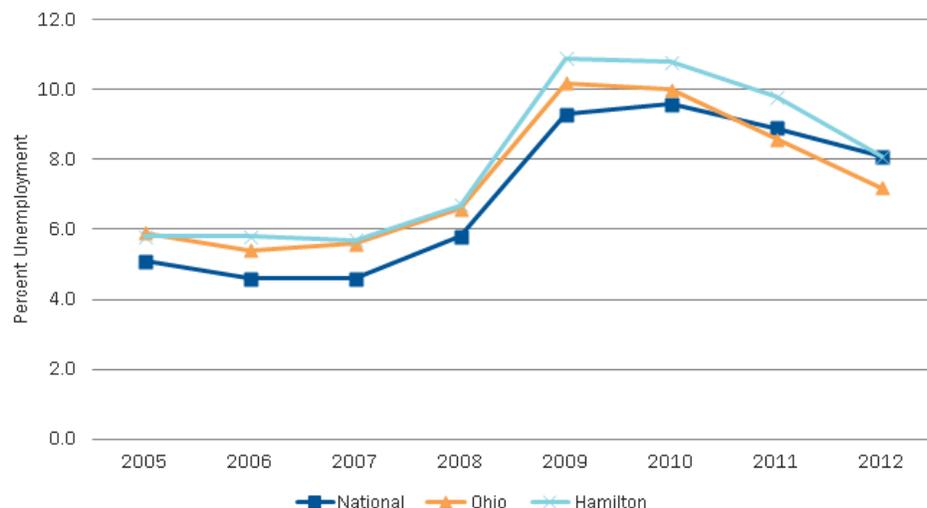
Employment

Recent employment trends are encouraging, however, unemployment remains relatively high. The national unemployment rate peaked at 10% in October of 2009 and has since been declining consistently to 6.7% in December of 2013. Although Ohio's unemployment rate has decreased steadily since it peaked at 11.6% in January of 2010, it is still substantially higher than it was before the financial crisis. The City of Hamilton's unemployment has mimicked both Ohio and the National unemployment rate. As of August 2013, the City of Hamilton unemployment rate had declined to 7.3%.

Locally Real GDP above national average



Unemployment rate lowest since 2008



Of more concern is the labor underutilization rate (referred to as "U-6"). U-6 is one of the alternative measures of labor underutilization that includes all jobless persons who are looking for work, as well as discouraged workers (i.e., individuals who have stopped looking for work). At the national level, this number stands at 14.3%, or nearly twice the unemployment rate. In Ohio, U-6 is slightly better at 13.5%, and has seen a significant improvement since 2010 when it reached 17.2%.

As the economy continues to recover, we can expect U-6 to continue improving. However, the official unemployment rate, known as “U-3,” may not improve as quickly, as those who have stopped looking for work reenter the labor market. Thus, the unemployment rate will remain high until this excess labor is absorbed. According to experts, employment growth in the region is expected to be the greatest in the advanced manufacturing, professional and business services, and information technology sectors. The City of Hamilton will focus on targeting these high-growth potential sectors.

Inflation

For the most part, inflation in the Southwest region of Ohio from a purchasing power standpoint has not posed a significant threat since 2005. In the Cincinnati-Middletown metropolitan area, the Consumer Price Index (CPI) has been fairly close to the national average over the past 8 years. If inflation were much higher in the region than it was nationally, this would drastically affect our ability to purchase products and services.

In 2009, the Cincinnati-Middletown metropolitan area CPI dipped below the national average, and the area actually experienced deflation, which has the potential to discourage investment and spending.

Over approximately the past year and a half, the national Consumer Price Index for All Urban Consumers (CPI-U) increased 1.2 percent before seasonal adjustment. This is the smallest 12-month increase since April.

Percent change in CPI	National	Cincinnati-Middletown	Difference
2005	3.4	2.9	-0.5
2006	3.2	3.9	0.6
2007	2.9	2.8	-0.1
2008	3.8	3.9	0.1
2009	-0.3	-0.5	-0.2
2010	1.6	2.1	0.4
2011	3.1	3.1	0
2012	2.1	2.5	0.4

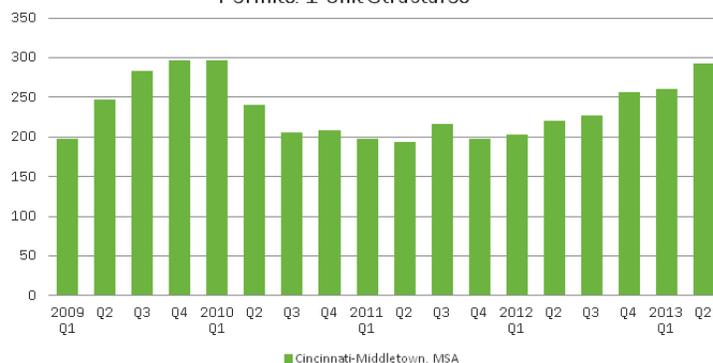
Real Estate Trends

Since the recession, housing starts and homeownership have declined drastically across the country. As economic uncertainty lingered, individuals became less willing to invest in new building projects. In the Cincinnati-Middletown metropolitan statistical area (MSA), privately owned housing starts (one-unit structures) dropped sharply in both 2007 and 2008, decreasing by more than 285% before it hit a low mark of 198 in the first quarter of 2009. However, since 2009, housing starts have increased moderately.

The Cincinnati-Middletown metropolitan area home sales market is currently soft, meaning that there are more potential sellers than buyers. The estimated vacancy rate is 2.4%. The average sales price of existing homes in the region declined marginally, from \$160,700 in 2011 to \$160,000 in 2012, and new home sales declined nearly 11% in 2012.

The rental housing market in the metropolitan area is currently soft, with an overall vacancy rate of 10.9%. Average rents increased 2.9% from 2011 to 2012.

Privately Owned Housing Starts Authorized by Building Permits: 1-Unit Structures



Market Environment Continued

Demographics

Population Estimate

The City of Hamilton is home to approximately 62,562 residents who vary in a number of factors, such as age, income, educational achievement, and race. Although Hamilton suffered a significant decline in population from the mid-20th century until 2000 due to the declining manufacturing sector, the population has been steadily increasing over the past decade.

It is essential to monitor population trends as changes in community demographics affect the demand for services provided by the City as well as revenues gained through service fees, levies, and taxes.

Age and Race

The median age for Hamilton residents is slightly over 35 years of age, which is somewhat younger than the median age of nearly 39 years for the State of Ohio but similar to the national median age.

Around one quarter of the population is less than 18 years old, which is similar to the national and state population distribution. Hamilton is also similar to state and national statistics regarding gender proportions and the number of residents over the age over 65, although Hamilton has a slightly higher number of community members that are less than 5 years old.

The majority of Hamilton residents (84%) self-identify as White, while 8.5% identify as Black or African American. 6.4% identify as Hispanic or Latino and less than 1% of residents identify as American Indian/Alaska Native, Asian, or Native Hawaiian alone. Approximately 3% of Hamilton residents identify with more than one race.

Households

The average household in Hamilton includes approximately 2.43 people.

Although Hamilton has seen population increases in the past years, homeownership still proves to be a challenging factor to address. While nearly 89% of housing units are occupied, the vacancy rate of rental properties is more than four times higher than the vacancy rate of owner-occupied residencies.

However, data collected from 2009 to 2011 shows that 83% of Hamilton residents over the age of one year were living the same residence they lived in one year earlier.

The City's Community Development Department works diligently to address housing needs within the community through administration of federal and state funding programs that meet local needs.

Education

Hamilton has a population of 41,410 residents over the age of 25. Of these, 42% have a high school diploma or equivalent certificate. 14.7% have attended high school but did not graduate and 4.8% have an education less than 9th grade.

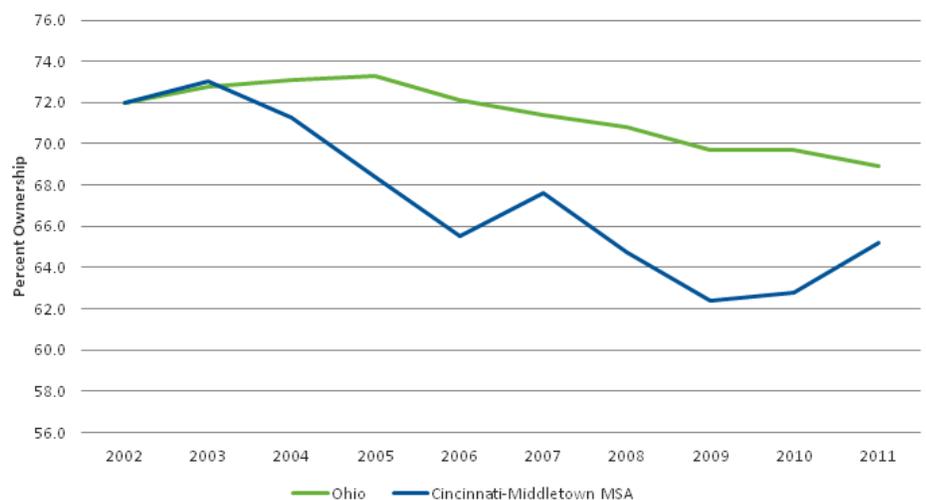
Slightly more than 18% of residents over the age of 25 have had some college education, but did not complete a degree. 5.3% have an Associate's degree, while 9.7% have obtained a Bachelor's degree, and 5.3% possess a graduate or professional degree.

Employment and Income

Hamilton's civilian employed population over the age of 16 includes 25,587 residents.

27.1% are employed in positions classified as Sales and Office occupations. Approximately one quarter (25.4%) are employed in Management, Business, Science, and Arts. 19.3% work in Service occupations and 16.8% are employed in Production, Transportation, and Material Moving occupations. Approximately 11.4% work in Natural Resources, Construction, and Maintenance occupations.

Homeownership Rate



Most households in Hamilton have an income ranging from \$50,000 to \$74,999 (19.6%). Approximately 18% of households earn between \$35,000 and \$49,999 while 15.3% earn between \$15,000 and \$24,999. However, 12.5% earn between \$25,000 and \$34,999 and slightly more than 10% of Hamilton households earn less than \$10,000 each year.

The median household income in Hamilton is \$38,628.

The Urban Core

The City of Hamilton continues to prepare the downtown and urban core for private investment and redevelopment. Initiatives are focused on infrastructure improvements, job creation, quality of life, increased activity, reducing commercial vacancies, and improving communication with downtown businesses and residents.

Hamilton has committed a significant amount of energy to revitalizing its historic urban core. Since 2008, \$25.5 million in private funds has been invested in Hamilton's urban core, including the renovation and reuse of six historic downtown properties. In total, \$54.2 million has been invested from private and public sources in Hamilton's urban core since 2008.

There are a number of additional projects currently underway in the urban core. The \$10.2 million Artspace project, a 42-unit mixed-use development in Hamilton's downtown, is being completed by the Minneapolis based Artspace USA and is slated to open in early 2015. The East High Street Gateway project, which will result in an \$11.2 million infrastructure and beautification investment in Hamilton's most prominent gateway into downtown, has also begun and is anticipated to be completed in 2016. Furthermore, a \$3 million renovation of the former Ringel's furniture store into office space for a large employer is slated to begin soon.

RiversEdge waterfront amphitheater also fueled the downtown energy of Hamilton over the summer, with concerts and entertainment being held weekly. In 2013, the tensile cover went up and sculptures were added. Furthermore, new sound equipment will be used in 2014. With Phase I of RiversEdge complete and the tensile canopy installed, we can begin creating the master plan for Phase II. By consulting with all of our stakeholders through a formalized charrette process, we will create joint ownership of ideas and solutions between residents and developers.

Meet the City that Moves as Fast as You Do

MEET HAMILTON

completed project
RiversEdge
RiversEdge is the new downtown waterfront amphitheater and overlook which opened in 2013. RiversEdge reconnects Hamilton to the Great Miami River and will host events throughout the year, such as the popular Summer Concert Series.

current project
Artspace Hamilton
Artspace is a \$10.2 million project that will create 42 artist live/work units and 3,000 sq. ft. of ground floor commercial space for art groups and art-related businesses. Construction began in 2013 and will be completed in 2014.

completed project
Mercantile Lofts
In 2012, the new Mercantile Lofts opened downtown. The \$8.5 million renovation of buildings built circa 1875 resulted in 29 market rate apartments and 3 street-level retail spaces, all which are 100% occupied.

future project
former Elder Beerman
The former department store is the CORE Fund's first purchase of property for future development with an eye toward a complex of office, retail, and living spaces. The building is four-stories, 167,000 sq. ft. and was built in 1968.

future project
former Hungry Bunny
The CORE Fund recently acquired the former Hungry Bunny restaurant, a 3-story mixed-use 19th century building. The CORE Fund will be seeking bids to redevelop the property.

completed project
Robinson-Schwenn
The renovation of the Robinson-Schwenn building, the 147 year old former orchestra hall, includes 3 floors of office space and 3 retail spaces. It is the new home of Liberty's national sales office and the new Lane Library Community Technology Center.

completed project
Journal-News
In early 2013, the \$2.5 million renovation of the former Journal-News building was completed, transforming the building into a downtown cultural hub, home to Butler Tech School of the Arts and the Miami Valley Ballet Theatre.

future project
former Fifth Third
The CORE Fund also recently acquired the former Fifth Third property, a 4-story office building. The CORE Fund will be seeking bids to redevelop the property as an office/mixed-use building.

CORE HAMILTON, OHIO
www.corehamilton.org (513) 607-8732

City of Hamilton BUTLER COUNTY OHIO
www.hamiltonohiobusiness.com (513) 785-7070

There are numerous initiatives that support the revitalization of Hamilton's urban core. A new Third Street master plan will be developed in 2014. The plan will encompass the stretch of Third Street from Ludlow to Hensel, connecting our Downtown to historic German Village. Furthermore, planning for a CleanTech Corridor from Martin Luther King Jr. Blvd/High Street north to the power plant will add to the core and further position the area for redevelopment. All of these projects are anticipated to significantly and positively impact Hamilton's economy and quality of life.



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

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 charges 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

Glossary: Bo - Ci

Bond Indenture. A legal and binding contract between a bond issuer and the bondholders. The indenture specifies all the important features of a bond, such as its maturity date, timing of interest payments, method of interest calculation, callable/convertible features if applicable and so on. The indenture also contains all the terms and conditions applicable to the bond issue. Other critical information included in the indenture are the financial covenants that govern the issuer and the formulas for calculating whether the issuer is within the covenants

Bond Refinancing (Refunding). The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions

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

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

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

CAFR. Comprehensive Annual Financial Report; The official annual 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



Glossary: Ci - D

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

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 ratemaking 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

Glossary: E - Go

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 Social Security and the various pension, medical, and life insurance plans

Encumbrances. Commitments related to unperformed contracts for goods or services

Enterprise Fund. A fund created to account for operations financed and operated in a manner similar to private business enterprises (e.g., water, electric, golf course). The expenses of an Enterprise Fund are usually financed or recovered through user charges (e.g., golf fees)

Entitlements. Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the money, usually the State or the Federal government.

Estimated Revenue. Amount of projected revenue to be collected during the fiscal year

Expenditures. Cash payments for goods received, services rendered, or debt obligations

Final Budget. Term used to describe revenues and expenditures for the year beginning January 1 and ending December 31 adopted by Council

Financial Plan. A multi-year financial forecast of all revenues and expenditures of the City for all major funds. This forecast is the basis of the City's annual budget

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

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

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

Forecasting. A process of analyzing data to determine future trends

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

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

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

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

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

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

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

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

Goal. A statement of broad direction, purpose or intent based on the needs of the community.



Glossary: Go - Op

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

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.

Glossary: Op - Ro

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

Prior-Year Encumbrances. Obligations from previous fiscal years in the form of purchase orders, contracts, or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated

Program. A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible

Program Budget. A budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments

Program Performance Budget. A method of budgeting whereby the services provided to the residents are broken down in identifiable service programs or performance indicators

Program Revenue (Income). Revenues earned by a program, including fees for services, license and permit fees, and fines

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

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

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

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

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

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

Revenue. Sources of income financing the operations of government

RFP. Request for Proposal

ROI. Return on Investment



Glossary: Se - Us

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

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 tax rate per \$1,000 is multiplied by the tax base

TIF. Tax Incremental Financing District; A geographic area within the City designated as a district to allow for certain infrastructure and building improvement costs to be recovered through tax incremental levies. Future property taxes are used to repay the cost of the infrastructure and other improvements

TIF Payments. Tax Increment Financing payments; payment is made to a designated district for property taxes

Transfers In/Out. Amounts transferred from one fund to another to assist in financing the services or purchases for the recipient fund

Transmission System (electric). An interconnected group of electric transmission lines and associated equipment for moving or transferring electric energy in bulk between points of supply and points at which it is transformed for delivery over the distribution system lines to consumers or is delivered to other electric systems

Trust Funds. Funds established to account for assets held for other City funds

Unencumbered Balance. The amount of money in a fund that is neither expended nor encumbered and is still available for future purposes

Unreserved Fund Balance. Portion of a fund's balance that is not restricted for a specified purpose and is available for general appropriation

User Charge or User Fees. Charges for service, the payments of a fee for direct receipt of a public service by the party benefiting from the service (e.g., greens fees, water bill payments)

Glossary: Ut - Z

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



2014 Budget Classification Summary

The following Classification Summary outlines the revenues and expenditures of the 2014 Budget approved by the Hamilton City Council on December 18, 2013 through appropriations ordinance OR2013-12-105.

The Classification Summary provides extremely detailed information regarding 2014 appropriations while the consolidated Fund Matrix found earlier in the budget book (page 44) illustrates major revenue and expenditure categories in an aggregated and easy to read format. Additionally, the All Funds Budget Summary found on page 37 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.

Annual Budget by Account Classification Report

	2011 Actual Amount	2012 Actual Amount	2013 Adopted Budget	2013 Amended Budget	2014 Council Submission
Fund: 100 General					
Revenue					
RE01-Taxes	\$22,595,420.85	\$22,130,175.25	\$22,123,500.00	\$22,623,500.00	\$22,485,500.00
RE02-Lic/Permit - Licenses & Permits	\$1,133,771.37	\$1,278,538.71	\$1,171,124.00	\$1,212,124.00	\$1,112,850.00
RE03-Intergovt - Intergovernmental Revenue	\$9,676,959.30	\$2,831,309.37	\$1,618,925.00	\$2,415,790.00	\$1,541,066.00
RE04-Chg Serv - Charges For Services	\$13,231,520.77	\$13,378,945.98	\$13,299,594.00	\$13,102,721.00	\$13,276,204.00
RE05-Recreation - Recreation Fees	\$124,456.40	\$124,515.25	\$154,700.00	\$154,700.00	\$112,700.00
RE07-Fine/Forft - Fines And Forfeits	\$874,491.91	\$780,472.31	\$808,746.00	\$697,746.00	\$730,087.00
RE09-Misc - Miscellaneous Revenue	\$278,169.71	\$486,877.96	\$275,838.00	\$301,838.00	\$258,596.00
RE10-Financing - Other Financing Sources	\$141,141.76	\$190,181.21	\$139,599.00	\$139,599.00	\$148,522.00
RE11-Transfers - Transfers In	\$347,924.00	\$423,175.91	\$144,193.00	\$2,556,284.00	\$172,500.00
Revenue Totals	\$48,403,856.07	\$41,624,191.95	\$39,736,219.00	\$43,204,302.00	\$39,838,025.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$34,996,015.66	\$34,158,415.73	\$32,311,514.00	\$32,853,019.00	\$31,266,203.00
EX2-Other Exp - Other Expenditures	\$7,213,935.20	\$8,720,573.44	\$10,213,019.00	\$12,807,500.00	\$10,488,316.00
EX3-Cap Imp - Capital Improvements	\$4,500.00	\$0.00	\$1,050.00	\$1,050.00	\$0.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$48,403,856.07	\$41,624,191.95	\$39,736,219.00	\$43,204,302.00	\$39,838,025.00
Expenditure Totals	\$42,214,450.86	\$42,878,989.17	\$42,525,583.00	\$45,661,569.00	\$41,754,519.00
Fund Total: General	\$6,189,405.21	(\$1,254,797.22)	(\$2,789,364.00)	(\$2,457,267.00)	(\$1,916,494.00)
Fund: 200 One Renaissance Center Fd					
Revenue					
RE04-Chg Serv - Charges For Services	\$2,140,320.42	\$2,012,948.08	\$2,160,750.00	\$2,160,750.00	\$2,107,200.00
RE09-Misc - Miscellaneous Revenue	\$33,920.57	\$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	\$2,174,240.99	\$2,012,948.08	\$2,160,750.00	\$2,160,750.00	\$2,107,200.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$2,132,543.81	\$2,033,552.65	\$2,159,912.00	\$2,165,880.00	\$2,107,162.00
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:	\$2,174,240.99	\$2,012,948.08	\$2,160,750.00	\$2,160,750.00	\$2,107,200.00
Expenditure Totals	\$2,132,543.81	\$2,033,552.65	\$2,159,912.00	\$2,165,880.00	\$2,107,162.00
Fund Total: One Renaissance Center Fd	\$41,697.18	(\$20,604.57)	\$838.00	(\$5,130.00)	\$38.00
Fund: 2009 HOME FUND 2009					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$107,179.83	\$163,712.60	\$2,272.00	\$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
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$107,179.83	\$163,712.60	\$2,272.00	\$0.00	\$0.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$203.82	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$130,845.29	\$163,712.60	\$2,272.00	\$0.00	\$0.00
Revenue Totals:	\$107,179.83	\$163,712.60	\$2,272.00	\$0.00	\$0.00
Expenditure Totals	\$131,049.11	\$163,712.60	\$2,272.00	\$0.00	\$0.00
Fund Total: HOME FUND 2009	(\$23,869.28)	\$0.00	\$0.00	\$0.00	\$0.00
Fund: 2010 HOME FUND 2010					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$72,921.27	\$93,163.83	\$78,990.00	\$40,000.00	\$40,000.00
RE09-Misc - Miscellaneous Revenue	\$3,301.99	\$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	\$23,869.28	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$100,092.54	\$93,163.83	\$78,990.00	\$40,000.00	\$40,000.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$14,970.61	\$6,485.49	\$17,247.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$61,813.65	\$160,378.62	\$61,743.00	\$40,000.00	\$40,000.00
Revenue Totals:	\$100,092.54	\$93,163.83	\$78,990.00	\$40,000.00	\$40,000.00
Expenditure Totals	\$76,784.26	\$166,864.11	\$78,990.00	\$40,000.00	\$40,000.00
Fund Total: HOME FUND 2010	\$23,308.28	(\$73,700.28)	\$0.00	\$0.00	\$0.00
Fund: 2011 HOME FUND 2011					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$40,980.03	\$126,748.05	\$1,315,831.00	\$1,035,467.00	\$425,622.00
RE09-Misc - Miscellaneous Revenue	\$9,866.95	\$2,762.27	\$0.00	\$0.00	\$0.00
RE10-Financing - Other Financing Sources	\$43,754.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$94,600.98	\$129,510.32	\$1,315,831.00	\$1,035,467.00	\$425,622.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$18,888.06	\$12,518.58	\$5,782.00	\$456.00	\$249.00
EX2-Other Exp - Other Expenditures	\$31,261.65	\$161,443.01	\$1,310,049.00	\$1,035,011.00	\$425,373.00
Revenue Totals:	\$94,600.98	\$129,510.32	\$1,315,831.00	\$1,035,467.00	\$425,622.00
Expenditure Totals	\$50,149.71	\$173,961.59	\$1,315,831.00	\$1,035,467.00	\$425,622.00
Fund Total: HOME FUND 2011	\$44,451.27	(\$44,451.27)	\$0.00	\$0.00	\$0.00
Fund: 2012 HOME FUND 2012					

Annual Budget by Account Classification Report

	2011 Actual Amount	2012 Actual Amount	2013 Adopted Budget	2013 Amended Budget	2014 Council Submission
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$38,146.49	\$344,853.00	\$554,107.00	\$411,504.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$6,827.90	\$25,000.00	\$25,000.00	\$0.00
RE10-Financing - Other Financing Sources	\$0.00	\$34,073.30	\$0.00	\$0.00	\$3,694.00
Revenue Totals	\$0.00	\$79,047.69	\$369,853.00	\$579,107.00	\$415,198.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$19,141.78	\$15,953.00	\$9,362.00	\$505.00
EX2-Other Exp - Other Expenditures	\$0.00	\$55,547.88	\$328,900.00	\$544,745.00	\$414,693.00
Revenue Totals:	\$0.00	\$79,047.69	\$369,853.00	\$579,107.00	\$415,198.00
Expenditure Totals	\$0.00	\$74,689.66	\$344,853.00	\$554,107.00	\$415,198.00
Fund Total: HOME FUND 2012	\$0.00	\$4,358.03	\$25,000.00	\$25,000.00	\$0.00
Fund: 2013 HOME FUND 2013					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$348,404.00	\$329,917.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$40,000.00	\$38,355.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$34,842.00	\$34,842.00
Revenue Totals	\$0.00	\$0.00	\$0.00	\$423,246.00	\$403,114.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$27,085.00	\$23,047.00
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$396,161.00	\$380,067.00
Revenue Totals:	\$0.00	\$0.00	\$0.00	\$423,246.00	\$403,114.00
Expenditure Totals	\$0.00	\$0.00	\$0.00	\$423,246.00	\$403,114.00
Fund Total: HOME FUND 2013	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund: 205 Fed. Emg.Mgmt.Fund (FEMA)					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$438,760.51	\$561,358.89	\$173,570.00	\$229,331.00	\$0.00
RE10-Financing - Other Financing Sources	\$29,944.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$20,963.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$489,667.51	\$561,358.89	\$173,570.00	\$229,331.00	\$0.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$360,789.55	\$536,396.82	\$173,569.00	\$229,330.00	\$0.00
EX2-Other Exp - Other Expenditures	\$0.00	\$20,963.00	\$0.00	\$0.00	\$0.00
EX3-Cap Imp - Capital Improvements	\$124,078.25	\$5,000.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$489,667.51	\$561,358.89	\$173,570.00	\$229,331.00	\$0.00
Expenditure Totals	\$484,867.80	\$562,359.82	\$173,569.00	\$229,330.00	\$0.00
Fund Total: Fed. Emg.Mgmt.Fund (FEMA)	\$4,799.71	(\$1,000.93)	\$1.00	\$1.00	\$0.00
Fund: 207 Hamilton Court Sec.Proj.					
Revenue					
RE07-Fine/Forft - Fines And Forfeits	\$56,659.13	\$59,753.10	\$63,680.00	\$63,680.00	\$46,683.00
Revenue Totals	\$56,659.13	\$59,753.10	\$63,680.00	\$63,680.00	\$46,683.00
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	\$70,500.00
Revenue Totals:	\$56,659.13	\$59,753.10	\$63,680.00	\$63,680.00	\$46,683.00
Expenditure Totals	\$70,500.00	\$70,500.00	\$70,500.00	\$70,500.00	\$70,500.00
Fund Total: Hamilton Court Sec.Proj.	(\$13,840.87)	(\$10,746.90)	(\$6,820.00)	(\$6,820.00)	(\$23,817.00)
Fund: 208 Hamilton Court Sp Proj Fd					
Revenue					
RE07-Fine/Forft - Fines And Forfeits	\$32,520.10	\$35,049.26	\$36,463.00	\$36,463.00	\$28,307.00
Revenue Totals	\$32,520.10	\$35,049.26	\$36,463.00	\$36,463.00	\$28,307.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$12,750.00	\$17,000.00	\$22,500.00	\$22,500.00	\$30,500.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$32,520.10	\$35,049.26	\$36,463.00	\$36,463.00	\$28,307.00
Expenditure Totals	\$12,750.00	\$17,000.00	\$22,500.00	\$22,500.00	\$30,500.00
Fund Total: Hamilton Court Sp Proj Fd	\$19,770.10	\$18,049.26	\$13,963.00	\$13,963.00	(\$2,193.00)
Fund: 210 Pub Safety/Health Inc Tax					
Revenue					
RE01-Taxes - Taxes	\$2,777,128.04	\$2,749,994.86	\$2,693,750.00	\$2,693,750.00	\$2,800,000.00
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	\$2,777,128.04	\$2,749,994.86	\$2,693,750.00	\$2,693,750.00	\$2,800,000.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$2,714,807.41	\$2,643,311.58	\$2,693,750.00	\$2,700,000.00	\$2,800,000.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$2,777,128.04	\$2,749,994.86	\$2,693,750.00	\$2,693,750.00	\$2,800,000.00
Expenditure Totals	\$2,714,807.41	\$2,643,311.58	\$2,693,750.00	\$2,700,000.00	\$2,800,000.00
Fund Total: Pub Safety/Health Inc Tax	\$62,320.63	\$106,683.28	\$0.00	(\$6,250.00)	\$0.00
Fund: 211 Rounding Up Util Acct Trs					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$3,899.74	\$3,239.68	\$4,000.00	\$4,000.00	\$4,000.00
Revenue Totals	\$3,899.74	\$3,239.68	\$4,000.00	\$4,000.00	\$4,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$4,299.38	\$3,632.76	\$4,000.00	\$4,000.00	\$4,000.00

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	2011 Actual Amount	2012 Actual Amount	2013 Adopted Budget	2013 Amended Budget	2014 Council Submission
Revenue Totals:	\$3,899.74	\$3,239.68	\$4,000.00	\$4,000.00	\$4,000.00
Expenditure Totals	\$4,299.38	\$3,632.76	\$4,000.00	\$4,000.00	\$4,000.00
Fund Total: Rounding Up Util Acct Trs	(\$399.64)	(\$393.08)	\$0.00	\$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	\$112,618.52	\$119,099.87	\$117,600.00	\$117,600.00	\$96,795.00
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	\$112,618.52	\$119,099.87	\$117,600.00	\$117,600.00	\$96,795.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$66,898.89	\$66,335.16	\$64,903.00	\$66,403.00	\$66,345.00
EX2-Other Exp - Other Expenditures	\$39,530.08	\$41,507.69	\$49,737.00	\$49,037.00	\$54,500.00
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:	\$112,618.52	\$119,099.87	\$117,600.00	\$117,600.00	\$96,795.00
Expenditure Totals	\$106,428.97	\$107,842.85	\$114,640.00	\$115,440.00	\$120,845.00
Fund Total: Hamilton Mun Ct Cap Imp	\$6,189.55	\$11,257.02	\$2,960.00	\$2,160.00	(\$24,050.00)
Fund: 213 MIT Aggregatn/Verifctn Fd					
Revenue					
RE01-Taxes - Taxes	\$171,828.81	\$175,699.97	\$182,000.00	\$182,000.00	\$185,000.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$234,099.59	\$0.00	\$0.00	\$0.00
Revenue Totals	\$171,828.81	\$409,799.56	\$182,000.00	\$182,000.00	\$185,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$116,112.49	\$552,731.76	\$182,000.00	\$182,000.00	\$185,000.00
Revenue Totals:	\$171,828.81	\$409,799.56	\$182,000.00	\$182,000.00	\$185,000.00
Expenditure Totals	\$116,112.49	\$552,731.76	\$182,000.00	\$182,000.00	\$185,000.00
Fund Total: MIT Aggregatn/Verifctn Fd	\$55,716.32	(\$142,932.20)	\$0.00	\$0.00	\$0.00
Fund: 215 Hamltn Cap Imp Debt Serv					
Revenue					
RE01-Taxes - Taxes	\$2,221,701.87	\$2,199,995.14	\$2,155,000.00	\$2,155,000.00	\$2,220,000.00
RE02-Lic/Permit - Licenses & Permits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE03-Intergovt - Intergovernmental Revenue	\$8,644.19	\$0.00	\$0.00	\$0.00	\$0.00
RE04-Chg Serv - Charges For Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$159,451.32	\$27,081.89	\$60,000.00	\$69,000.00	\$30,000.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$2,352,000.00	\$700,000.00
RE11-Transfers - Transfers In	\$0.00	\$706,320.54	\$0.00	\$0.00	\$0.00
Revenue Totals	\$2,389,797.38	\$2,933,397.57	\$2,215,000.00	\$4,576,000.00	\$2,950,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$1,883,513.99	\$2,063,702.48	\$2,188,112.00	\$4,648,112.00	\$2,338,603.00
EX3-Cap Imp - Capital Improvements	\$464,488.59	\$804,379.06	\$341,645.00	\$792,842.00	\$1,382,000.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$250,000.00	\$250,000.00	\$400,000.00
Revenue Totals:	\$2,389,797.38	\$2,933,397.57	\$2,215,000.00	\$4,576,000.00	\$2,950,000.00
Expenditure Totals	\$2,348,002.58	\$2,868,081.54	\$2,779,757.00	\$5,690,954.00	\$4,120,603.00
Fund Total: Hamltn Cap Imp Debt Serv	\$41,794.80	\$65,316.03	(\$564,757.00)	(\$1,114,954.00)	(\$1,170,603.00)
Fund: 221 Dispute Resolutn Proc Fd					
Revenue					
RE04-Chg Serv - Charges For Services	\$8,871.00	\$9,132.00	\$8,770.00	\$8,770.00	\$7,969.00
Revenue Totals	\$8,871.00	\$9,132.00	\$8,770.00	\$8,770.00	\$7,969.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$3,750.06	\$0.00	\$48,616.00	\$48,616.00	\$48,445.00
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$8,871.00	\$9,132.00	\$8,770.00	\$8,770.00	\$7,969.00
Expenditure Totals	\$3,750.06	\$0.00	\$50,616.00	\$50,616.00	\$50,445.00
Fund Total: Dispute Resolutn Proc Fd	\$5,120.94	\$9,132.00	(\$41,846.00)	(\$41,846.00)	(\$42,476.00)
Fund: 225 Justice Assistance Grant					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$50,431.50	\$39,982.50	\$30,166.00	\$30,166.00	\$28,615.00
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	\$50,431.50	\$39,982.50	\$30,166.00	\$30,166.00	\$28,615.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$21,013.30	\$29,418.20	\$0.00	\$0.00	\$0.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$39,982.50	\$30,166.00	\$30,166.00	\$28,615.00
Revenue Totals:	\$50,431.50	\$39,982.50	\$30,166.00	\$30,166.00	\$28,615.00
Expenditure Totals	\$21,013.30	\$69,400.70	\$30,166.00	\$30,166.00	\$28,615.00
Fund Total: Justice Assistance Grant	\$29,418.20	(\$29,418.20)	\$0.00	\$0.00	\$0.00
Fund: 226 Weed & Seed Grnt Exp Site					
Revenue					
RE03-Intergovt - Intergovernmental 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

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	2011 Actual Amount	2012 Actual Amount	2013 Adopted Budget	2013 Amended Budget	2014 Council Submission
Revenue Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX3-Cap Imp - Capital Improvements	\$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: Weed & Seed Grnt Exp Site	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund: 227 Land Reutilization Fund					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$0.00	\$713,601.00	\$1,089,851.00	\$289,851.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$8,000.00	\$50,000.00
RE10-Financing - Other Financing Sources	\$0.00	\$376,250.00	\$713,601.00	\$113,601.00	\$250,000.00
RE11-Transfers - Transfers In	\$0.00	\$125,000.00	\$300,000.00	\$300,000.00	\$400,000.00
Revenue Totals	\$0.00	\$501,250.00	\$1,727,202.00	\$1,511,452.00	\$989,851.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$20,922.00	\$1,727,202.00	\$1,683,780.00	\$989,851.00
Revenue Totals:	\$0.00	\$501,250.00	\$1,727,202.00	\$1,511,452.00	\$989,851.00
Expenditure Totals	\$0.00	\$20,922.00	\$1,727,202.00	\$1,683,780.00	\$989,851.00
Fund Total: Land Reutilization Fund	\$0.00	\$480,328.00	\$0.00	(\$172,328.00)	\$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	\$100,050.71	\$14,818.18	\$40,000.00	\$40,000.00	\$40,000.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$2,500.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$100,050.71	\$14,818.18	\$40,000.00	\$42,500.00	\$40,000.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$8,308.00	\$15,712.31	\$25,000.00	\$25,000.00	\$25,000.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$78,800.68	\$0.00	\$11,300.00	\$0.00
Revenue Totals:	\$100,050.71	\$14,818.18	\$40,000.00	\$42,500.00	\$40,000.00
Expenditure Totals	\$8,308.00	\$94,512.99	\$25,000.00	\$36,300.00	\$25,000.00
Fund Total: Law Enforcement Trust	\$91,742.71	(\$79,694.81)	\$15,000.00	\$6,200.00	\$15,000.00
Fund: 233 Safety Seat Belt Grant					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$3,188.00	\$3,144.00	\$3,600.00	\$3,600.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$700.00	\$0.00	\$700.00	\$700.00	\$0.00
Revenue Totals	\$3,888.00	\$3,144.00	\$4,300.00	\$4,300.00	\$0.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$3,183.69	\$1,338.87	\$3,600.00	\$3,600.00	\$3,083.00
EX3-Cap Imp - Capital Improvements	\$6,149.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$3,888.00	\$3,144.00	\$4,300.00	\$4,300.00	\$0.00
Expenditure Totals	\$9,332.69	\$1,338.87	\$3,600.00	\$3,600.00	\$3,083.00
Fund Total: Safety Seat Belt Grant	(\$5,444.69)	\$1,805.13	\$700.00	\$700.00	(\$3,083.00)
Fund: 235 Public Safety Spec Proj					
Revenue					
RE04-Chg Serv - Charges For Services	\$50,529.75	\$54,002.42	\$52,000.00	\$62,000.00	\$54,000.00
RE09-Misc - Miscellaneous Revenue	\$24,701.00	\$20,150.00	\$20,000.00	\$23,000.00	\$20,500.00
RE11-Transfers - Transfers In	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
Revenue Totals	\$85,230.75	\$84,152.42	\$82,000.00	\$95,000.00	\$84,500.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$59,254.14	\$57,404.65	\$98,000.00	\$110,462.00	\$98,000.00
EX3-Cap Imp - Capital Improvements	\$3,901.50	\$7,870.50	\$10,000.00	\$11,828.00	\$10,000.00
Revenue Totals:	\$85,230.75	\$84,152.42	\$82,000.00	\$95,000.00	\$84,500.00
Expenditure Totals	\$63,155.64	\$65,275.15	\$108,000.00	\$122,290.00	\$108,000.00
Fund Total: Public Safety Spec Proj	\$22,075.11	\$18,877.27	(\$26,000.00)	(\$27,290.00)	(\$23,500.00)
Fund: 238 Probation Services Fund					
Revenue					
RE07-Fine/Forft - Fines And Forfeits	\$109,917.10	\$127,419.35	\$112,425.00	\$112,425.00	\$152,425.00
RE11-Transfers - Transfers In	\$80,000.00	\$80,000.00	\$80,000.00	\$80,000.00	\$80,000.00
Revenue Totals	\$189,917.10	\$207,419.35	\$192,425.00	\$192,425.00	\$232,425.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$157,184.24	\$170,593.79	\$170,142.00	\$172,742.00	\$213,790.00
EX2-Other Exp - Other Expenditures	\$3,755.69	\$4,096.55	\$6,300.00	\$6,300.00	\$6,300.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$189,917.10	\$207,419.35	\$192,425.00	\$192,425.00	\$232,425.00
Expenditure Totals	\$160,939.93	\$174,690.34	\$176,442.00	\$179,042.00	\$220,090.00
Fund Total: Probation Services Fund	\$28,977.17	\$32,729.01	\$15,983.00	\$13,383.00	\$12,335.00
Fund: 239 Dare Program					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$56,483.70	\$0.00	\$0.00	\$0.00	\$0.00
RE07-Fine/Forft - Fines And Forfeits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$7,500.00	\$7,500.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$63,983.70	\$7,500.00	\$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	\$109,101.07	\$19,044.92	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$63,983.70	\$7,500.00	\$0.00	\$0.00	\$0.00
Expenditure Totals	\$109,101.07	\$19,044.92	\$0.00	\$0.00	\$0.00
Fund Total: Dare Program	(\$45,117.37)	(\$11,544.92)	\$0.00	\$0.00	\$0.00
Fund: 240 Drug Law Enforcmt Trust					
Revenue					
RE07-Fine/Forft - Fines And Forfeits	\$60,331.18	\$177,230.04	\$60,000.00	\$60,000.00	\$35,000.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$13,000.00	\$0.00
RE11-Transfers - Transfers In	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00
Revenue Totals	\$75,331.18	\$192,230.04	\$75,000.00	\$88,000.00	\$35,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$51,528.28	\$59,536.35	\$80,000.00	\$81,012.00	\$80,000.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$50,984.26	\$10,000.00	\$39,195.00	\$75,000.00
Revenue Totals:	\$75,331.18	\$192,230.04	\$75,000.00	\$88,000.00	\$35,000.00
Expenditure Totals	\$51,528.28	\$110,520.61	\$90,000.00	\$120,207.00	\$155,000.00
Fund Total: Drug Law Enforcmt Trust	\$23,802.90	\$81,709.43	(\$15,000.00)	(\$32,207.00)	(\$120,000.00)
Fund: 241 Dui Enfrcmnt & Eductn Trst					
Revenue					
RE04-Chg Serv - Charges For Services	\$4,326.82	\$4,495.50	\$7,500.00	\$7,500.00	\$7,500.00
RE07-Fine/Forft - Fines And Forfeits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$4,326.82	\$4,495.50	\$7,500.00	\$7,500.00	\$7,500.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$8,867.66	\$7,430.76	\$9,000.00	\$9,000.00	\$7,000.00
Revenue Totals:	\$4,326.82	\$4,495.50	\$7,500.00	\$7,500.00	\$7,500.00
Expenditure Totals	\$8,867.66	\$7,430.76	\$9,000.00	\$9,000.00	\$7,000.00
Fund Total: Dui Enfrcmnt & Eductn Trst	(\$4,540.84)	(\$2,935.26)	(\$1,500.00)	(\$1,500.00)	\$500.00
Fund: 242 Indignt Drivr Alcohol Trt					
Revenue					
RE04-Chg Serv - Charges For Services	\$17,945.84	\$21,855.38	\$19,500.00	\$19,500.00	\$20,158.00
RE07-Fine/Forft - Fines And Forfeits	\$8,945.15	\$11,063.57	\$10,125.00	\$10,125.00	\$11,932.00
Revenue Totals	\$26,890.99	\$32,918.95	\$29,625.00	\$29,625.00	\$32,090.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$38,315.91	\$86,033.78	\$103,100.00	\$104,172.00	\$86,100.00
Revenue Totals:	\$26,890.99	\$32,918.95	\$29,625.00	\$29,625.00	\$32,090.00
Expenditure Totals	\$38,315.91	\$86,033.78	\$103,100.00	\$104,172.00	\$86,100.00
Fund Total: Indignt Drivr Alcohol Trt	(\$11,424.92)	(\$53,114.83)	(\$73,475.00)	(\$74,547.00)	(\$54,010.00)
Fund: 246 Police Pension Fund					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$279,885.67	\$257,473.98	\$240,000.00	\$249,000.00	\$240,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$279,885.67	\$257,473.98	\$240,000.00	\$249,000.00	\$240,000.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$252,065.00	\$264,650.00	\$240,000.00	\$240,000.00	\$240,000.00
Revenue Totals:	\$279,885.67	\$257,473.98	\$240,000.00	\$249,000.00	\$240,000.00
Expenditure Totals	\$252,065.00	\$264,650.00	\$240,000.00	\$240,000.00	\$240,000.00
Fund Total: Police Pension Fund	\$27,820.67	(\$7,176.02)	\$0.00	\$9,000.00	\$0.00
Fund: 247 CDBG Police Grant					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Expenditures					
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
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: CDBG Police Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund: 248 COPS MORE Grant					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$401,856.94	\$424,579.54	\$32,500.00	\$35,130.00	\$0.00
RE11-Transfers - Transfers In	\$32,230.00	\$36,000.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$434,086.94	\$460,579.54	\$32,500.00	\$35,130.00	\$0.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$405,329.68	\$427,480.63	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$28,755.79	\$32,230.00	\$0.00	\$36,000.00	\$0.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$434,086.94	\$460,579.54	\$32,500.00	\$35,130.00	\$0.00
Expenditure Totals	\$434,085.47	\$459,710.63	\$0.00	\$36,000.00	\$0.00

Annual Budget by Account Classification Report

	2011 Actual Amount	2012 Actual Amount	2013 Adopted Budget	2013 Amended Budget	2014 Council Submission
Fund Total: COPS MORE Grant	\$1.47	\$868.91	\$32,500.00	(\$870.00)	\$0.00
Fund: 249 Police Levy Fund					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$743,921.49	\$732,620.97	\$730,000.00	\$730,000.00	\$720,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$743,921.49	\$732,620.97	\$730,000.00	\$730,000.00	\$720,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$648,841.00	\$741,500.00	\$730,000.00	\$730,000.00	\$720,000.00
Revenue Totals:	\$743,921.49	\$732,620.97	\$730,000.00	\$730,000.00	\$720,000.00
Expenditure Totals	\$648,841.00	\$741,500.00	\$730,000.00	\$730,000.00	\$720,000.00
Fund Total: Police Levy Fund	\$95,080.49	(\$8,879.03)	\$0.00	\$0.00	\$0.00
Fund: 250 Firemen's Pension Fund					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$279,885.67	\$257,473.98	\$240,000.00	\$246,000.00	\$240,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$279,885.67	\$257,473.98	\$240,000.00	\$246,000.00	\$240,000.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$252,065.00	\$264,650.00	\$240,000.00	\$240,000.00	\$240,000.00
Revenue Totals:	\$279,885.67	\$257,473.98	\$240,000.00	\$246,000.00	\$240,000.00
Expenditure Totals	\$252,065.00	\$264,650.00	\$240,000.00	\$240,000.00	\$240,000.00
Fund Total: Firemen's Pension Fund	\$27,820.67	(\$7,176.02)	\$0.00	\$6,000.00	\$0.00
Fund: 251 Emergency Med Serv Grant					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$4,450.00	\$4,500.00	\$4,500.00	\$4,500.00	\$4,500.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$4,644.00	\$0.00
Revenue Totals	\$4,450.00	\$4,500.00	\$4,500.00	\$9,144.00	\$4,500.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$4,450.00	\$4,500.17	\$9,500.00	\$0.00	\$4,500.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$15,417.00	\$0.00
Revenue Totals:	\$4,450.00	\$4,500.00	\$4,500.00	\$9,144.00	\$4,500.00
Expenditure Totals	\$4,450.00	\$4,500.17	\$9,500.00	\$15,417.00	\$4,500.00
Fund Total: Emergency Med Serv Grant	\$0.00	(\$0.17)	(\$5,000.00)	(\$6,273.00)	\$0.00
Fund: 252 Charter Fire Force Fund					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$888,075.63	\$823,747.98	\$820,000.00	\$820,000.00	\$810,000.00
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	\$888,075.63	\$823,747.98	\$820,000.00	\$820,000.00	\$810,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$797,941.00	\$963,500.00	\$720,000.00	\$720,000.00	\$810,000.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$888,075.63	\$823,747.98	\$820,000.00	\$820,000.00	\$810,000.00
Expenditure Totals	\$797,941.00	\$963,500.00	\$720,000.00	\$720,000.00	\$810,000.00
Fund Total: Charter Fire Force Fund	\$90,134.63	(\$139,752.02)	\$100,000.00	\$100,000.00	\$0.00
Fund: 253 Fire EMS Levy Fund					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$743,921.50	\$732,620.84	\$730,000.00	\$730,000.00	\$720,000.00
Revenue Totals	\$743,921.50	\$732,620.84	\$730,000.00	\$730,000.00	\$720,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$648,841.00	\$741,500.00	\$730,000.00	\$730,000.00	\$720,000.00
Revenue Totals:	\$743,921.50	\$732,620.84	\$730,000.00	\$730,000.00	\$720,000.00
Expenditure Totals	\$648,841.00	\$741,500.00	\$730,000.00	\$730,000.00	\$720,000.00
Fund Total: Fire EMS Levy Fund	\$95,080.50	(\$8,879.16)	\$0.00	\$0.00	\$0.00
Fund: 260 Immunizatn Actn Plan Gran					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$132,502.28	\$102,475.77	\$118,375.00	\$118,375.00	\$90,191.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$132,502.28	\$102,475.77	\$118,375.00	\$118,375.00	\$90,191.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$70,151.93	\$74,961.53	\$83,679.00	\$83,679.00	\$71,202.00
EX2-Other Exp - Other Expenditures	\$67,496.00	\$44,723.24	\$34,696.00	\$39,949.00	\$18,989.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$132,502.28	\$102,475.77	\$118,375.00	\$118,375.00	\$90,191.00
Expenditure Totals	\$137,647.93	\$119,684.77	\$118,375.00	\$123,628.00	\$90,191.00
Fund Total: Immunizatn Actn Plan Gran	(\$5,145.65)	(\$17,209.00)	\$0.00	(\$5,253.00)	\$0.00
Fund: 261 Kathryn Weiland Trust Inc					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$430.67	\$363.42	\$370.00	\$470.00	\$370.00
RE09-Misc - Miscellaneous Revenue	\$4.23	\$6.48	\$10.00	\$10.00	\$10.00
Revenue Totals	\$434.90	\$369.90	\$380.00	\$480.00	\$380.00
Expenditures					

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	2011 Actual Amount	2012 Actual Amount	2013 Adopted Budget	2013 Amended Budget	2014 Council Submission
EX2-Other Exp - Other Expenditures	\$133.03	\$0.00	\$270.00	\$270.00	\$380.00
Revenue Totals:	\$434.90	\$369.90	\$380.00	\$480.00	\$380.00
Expenditure Totals	\$133.03	\$0.00	\$270.00	\$270.00	\$380.00
Fund Total: Kathryn Weiland Trust Inc	\$301.87	\$369.90	\$110.00	\$210.00	\$0.00
Fund: 270 Str & Pks Beautification					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$124.56	\$167.75	\$130.00	\$130.00	\$100.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$124.56	\$167.75	\$130.00	\$130.00	\$100.00
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	\$0.00	\$0.00	\$0.00	\$57,000.00	\$0.00
Revenue Totals:	\$124.56	\$167.75	\$130.00	\$130.00	\$100.00
Expenditure Totals	\$0.00	\$0.00	\$0.00	\$57,000.00	\$0.00
Fund Total: Str & Pks Beautification	\$124.56	\$167.75	\$130.00	(\$56,870.00)	\$100.00
Fund: 279 Stormwater Mgmt. Fund					
Revenue					
RE06-Enterprise - Enterprise Revenues	\$2,195,327.86	\$2,188,519.26	\$2,117,000.00	\$2,192,000.00	\$2,117,000.00
RE09-Misc - Miscellaneous Revenue	\$3,690.62	\$5,007.11	\$11,000.00	\$11,000.00	\$11,000.00
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	\$2,199,018.48	\$2,193,526.37	\$2,128,000.00	\$2,203,000.00	\$2,128,000.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$703,950.55	\$916,250.11	\$904,850.00	\$916,700.00	\$981,980.00
EX2-Other Exp - Other Expenditures	\$314,186.55	\$336,483.56	\$547,547.00	\$571,357.00	\$507,910.00
EX3-Cap Imp - Capital Improvements	\$1,373,360.31	\$1,151,421.71	\$1,628,000.00	\$1,787,492.00	\$1,610,000.00
Revenue Totals:	\$2,199,018.48	\$2,193,526.37	\$2,128,000.00	\$2,203,000.00	\$2,128,000.00
Expenditure Totals	\$2,391,497.41	\$2,404,155.38	\$3,080,397.00	\$3,275,549.00	\$3,099,890.00
Fund Total: Stormwater Mgmt. Fund	(\$192,478.93)	(\$210,629.01)	(\$952,397.00)	(\$1,072,549.00)	(\$971,890.00)
Fund: 280 Refuse Fund					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$25,793.04	\$16,185.04	\$0.00	\$30,600.00	\$30,000.00
RE04-Chg Serv - Charges For Services	\$3,372,811.74	\$3,518,009.22	\$3,582,109.00	\$3,682,109.00	\$3,656,517.00
RE06-Enterprise - Enterprise Revenues	\$17,881.02	\$19,500.45	\$18,000.00	\$18,000.00	\$18,000.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$3,416,485.80	\$3,553,694.71	\$3,600,109.00	\$3,730,709.00	\$3,704,517.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$73,565.19	\$57,208.84	\$57,862.00	\$59,962.00	\$89,447.00
EX2-Other Exp - Other Expenditures	\$3,032,711.39	\$3,123,039.27	\$3,255,197.00	\$3,503,054.00	\$3,319,260.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$125,000.00
Revenue Totals:	\$3,416,485.80	\$3,553,694.71	\$3,600,109.00	\$3,730,709.00	\$3,704,517.00
Expenditure Totals	\$3,106,276.58	\$3,180,248.11	\$3,313,059.00	\$3,563,016.00	\$3,533,707.00
Fund Total: Refuse Fund	\$310,209.22	\$373,446.60	\$287,050.00	\$167,693.00	\$170,810.00
Fund: 281 Street Maintenance Fund					
Revenue					
RE01-Taxes - Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE02-Lic/Permit - Licenses & Permits	\$366,875.95	\$369,251.26	\$361,800.00	\$361,800.00	\$361,800.00
RE03-Intergovt - Intergovernmental Revenue	\$2,435,882.29	\$2,307,568.64	\$2,785,000.00	\$3,809,500.00	\$4,060,000.00
RE04-Chg Serv - Charges For Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$178,007.91	\$23,932.19	\$22,000.00	\$37,000.00	\$19,500.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$481,930.22	\$0.00	\$0.00	\$0.00
Revenue Totals	\$2,980,766.15	\$3,182,682.31	\$3,168,800.00	\$4,208,300.00	\$4,441,300.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$1,445,395.01	\$1,489,702.71	\$1,791,333.00	\$1,837,492.00	\$1,820,104.00
EX2-Other Exp - Other Expenditures	\$1,621,792.42	\$1,374,191.74	\$2,132,118.00	\$3,218,737.00	\$3,293,958.00
EX3-Cap Imp - Capital Improvements	\$591,399.49	\$418,475.91	\$0.00	\$78,226.00	\$190,000.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$2,980,766.15	\$3,182,682.31	\$3,168,800.00	\$4,208,300.00	\$4,441,300.00
Expenditure Totals	\$3,658,586.92	\$3,282,370.36	\$3,923,451.00	\$5,134,455.00	\$5,304,062.00
Fund Total: Street Maintenance Fund	(\$677,820.77)	(\$99,688.05)	(\$754,651.00)	(\$926,155.00)	(\$862,762.00)
Fund: 283 Convntn & Vistrs Bur Fund					
Revenue					
RE01-Taxes - Taxes	\$68,872.84	\$75,169.96	\$85,000.00	\$85,000.00	\$85,000.00
Revenue Totals	\$68,872.84	\$75,169.96	\$85,000.00	\$85,000.00	\$85,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$63,155.72	\$76,471.37	\$85,000.00	\$85,000.00	\$85,000.00
Revenue Totals:	\$68,872.84	\$75,169.96	\$85,000.00	\$85,000.00	\$85,000.00
Expenditure Totals	\$63,155.72	\$76,471.37	\$85,000.00	\$85,000.00	\$85,000.00
Fund Total: Convntn & Vistrs Bur Fund	\$5,717.12	(\$1,301.41)	\$0.00	\$0.00	\$0.00
Fund: 300 Capital Projects Fund					
Revenue					

Annual Budget by Account Classification Report

	2011 Actual Amount	2012 Actual Amount	2013 Adopted Budget	2013 Amended Budget	2014 Council Submission
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE08-Spec Assmt - Special Assessments	\$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
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	\$358,178.18	\$0.00	\$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:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Expenditure Totals	\$0.00	\$358,178.18	\$0.00	\$0.00	\$0.00
Fund Total: Capital Projects Fund	\$0.00	(\$358,178.18)	\$0.00	\$0.00	\$0.00
Fund: 301 Special Assessments					
Revenue					
RE08-Spec Assmt - Special Assessments	\$51,164.73	\$346,692.53	\$250,000.00	\$250,000.00	\$150,000.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$5.00	\$0.00	\$0.00	\$0.00
RE10-Financing - Other Financing Sources	\$425,000.00	\$0.00	\$450,000.00	\$450,000.00	\$450,000.00
Revenue Totals	\$476,164.73	\$346,697.53	\$700,000.00	\$700,000.00	\$600,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$592.80	\$162.03	\$750.00	\$750.00	\$750.00
EX3-Cap Imp - Capital Improvements	\$690,306.33	\$279,481.09	\$775,000.00	\$783,892.00	\$580,000.00
EX4-Debt Serv - Debt Service	\$229,256.82	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$476,164.73	\$346,697.53	\$700,000.00	\$700,000.00	\$600,000.00
Expenditure Totals	\$920,155.95	\$279,643.12	\$775,750.00	\$784,642.00	\$580,750.00
Fund Total: Special Assessments	(\$443,991.22)	\$67,054.41	(\$75,750.00)	(\$84,642.00)	\$19,250.00
Fund: 303 Lowes MITIE Talawanda Fund					
Revenue					
RE01-Taxes - Taxes	\$731,479.93	\$147,310.50	\$147,310.00	\$67,366.00	\$100,000.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$28,265.76	\$0.00	\$0.00	\$0.00
Revenue Totals	\$731,479.93	\$175,576.26	\$147,310.00	\$67,366.00	\$100,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$2,250,591.33	\$1,151,024.61	\$147,310.00	\$67,366.00	\$100,000.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$731,479.93	\$175,576.26	\$147,310.00	\$67,366.00	\$100,000.00
Expenditure Totals	\$2,250,591.33	\$1,151,024.61	\$147,310.00	\$67,366.00	\$100,000.00
Fund Total: Lowes MITIE Talawanda Fund	(\$1,519,111.40)	(\$975,448.35)	\$0.00	\$0.00	\$0.00
Fund: 304 Walmart MITIE Hamilton Fund					
Revenue					
RE01-Taxes - Taxes	\$0.00	\$304,194.20	\$304,194.00	\$48,128.00	\$48,128.00
RE11-Transfers - Transfers In	\$1,475,406.04	\$0.00	\$0.00	\$150,000.00	\$0.00
Revenue Totals	\$1,475,406.04	\$304,194.20	\$304,194.00	\$198,128.00	\$48,128.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$1,891,420.72	\$304,194.00	\$48,128.00	\$48,128.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$1,475,406.04	\$304,194.20	\$304,194.00	\$198,128.00	\$48,128.00
Expenditure Totals	\$0.00	\$1,891,420.72	\$304,194.00	\$48,128.00	\$48,128.00
Fund Total: Walmart MITIE Hamilton Fund	\$1,475,406.04	(\$1,587,226.52)	\$0.00	\$150,000.00	\$0.00
Fund: 305 Hamilton Enterprise Park					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE04-Chg Serv - Charges For Services	\$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
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
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:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Expenditure Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Total: Hamilton Enterprise Park	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund: 307 Issue II Project Fund					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$1,878,058.50	\$933,757.77	\$1,840,000.00	\$1,840,000.00	\$2,000,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$1,878,058.50	\$933,757.77	\$1,840,000.00	\$1,840,000.00	\$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	\$1,878,058.50	\$933,757.77	\$1,840,000.00	\$1,840,000.00	\$2,000,000.00
Revenue Totals:	\$1,878,058.50	\$933,757.77	\$1,840,000.00	\$1,840,000.00	\$2,000,000.00
Expenditure Totals	\$1,878,058.50	\$933,757.77	\$1,840,000.00	\$1,840,000.00	\$2,000,000.00

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	2011 Actual Amount	2012 Actual Amount	2013 Adopted Budget	2013 Amended Budget	2014 Council Submission
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	\$0.00	\$46,617.12	\$46,617.00	\$46,917.00	\$46,890.00
RE11-Transfers - Transfers In	\$305,477.79	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$305,477.79	\$46,617.12	\$46,617.00	\$46,917.00	\$46,890.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$75,110.90	\$276,984.01	\$46,617.00	\$46,887.00	\$46,890.00
Revenue Totals:	\$305,477.79	\$46,617.12	\$46,617.00	\$46,917.00	\$46,890.00
Expenditure Totals	\$75,110.90	\$276,984.01	\$46,617.00	\$46,887.00	\$46,890.00
Fund Total: Matandy Steel MPITIE Fund	\$230,366.89	(\$230,366.89)	\$0.00	\$30.00	\$0.00
Fund: 309 Robinson Schwenn MPITIE Fund					
Revenue					
RE01-Taxes - Taxes	\$0.00	\$6,758.80	\$4,150.00	\$2,181.00	\$1,802.00
RE11-Transfers - Transfers In	\$1,609.02	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$1,609.02	\$6,758.80	\$4,150.00	\$2,181.00	\$1,802.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$8,367.82	\$4,150.00	\$2,181.00	\$1,802.00
Revenue Totals:	\$1,609.02	\$6,758.80	\$4,150.00	\$2,181.00	\$1,802.00
Expenditure Totals	\$0.00	\$8,367.82	\$4,150.00	\$2,181.00	\$1,802.00
Fund Total: Robinson Schwenn MPITIE Fund	\$1,609.02	(\$1,609.02)	\$0.00	\$0.00	\$0.00
Fund: 310 Clean Ohio Grants Program					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$634,439.56	\$91,130.08	\$3,415,538.00	\$2,856,030.00	\$2,558,919.00
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	\$500.00	\$0.00	\$63,000.00	\$0.00
Revenue Totals	\$634,439.56	\$91,630.08	\$3,415,538.00	\$2,919,030.00	\$2,558,919.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$604,116.22	\$121,453.42	\$3,345,833.00	\$2,781,501.00	\$2,558,919.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$69,705.00	\$69,705.00	\$0.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$634,439.56	\$91,630.08	\$3,415,538.00	\$2,919,030.00	\$2,558,919.00
Expenditure Totals	\$604,116.22	\$121,453.42	\$3,415,538.00	\$2,851,206.00	\$2,558,919.00
Fund Total: Clean Ohio Grants Program	\$30,323.34	(\$29,823.34)	\$0.00	\$67,824.00	\$0.00
Fund: 311 Infrastructure Renwl Prgm					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$0.00	\$874,115.00	\$988,197.00	\$575,000.00
RE09-Misc - Miscellaneous Revenue	\$150,939.00	\$1,128.56	\$0.00	\$241,723.00	\$1,362,750.00
RE10-Financing - Other Financing Sources	\$5,000,000.00	\$0.00	\$0.00	\$148,000.00	\$1,300,000.00
RE11-Transfers - Transfers In	\$473,151.00	\$2,841,469.93	\$1,690,212.00	\$2,596,883.00	\$2,855,796.00
Revenue Totals	\$5,624,090.00	\$2,842,598.49	\$2,564,327.00	\$3,974,803.00	\$6,093,546.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$2,686,951.47	\$399,279.71	\$648,090.00	\$804,252.00	\$657,924.00
EX3-Cap Imp - Capital Improvements	\$3,025,158.06	\$990,712.65	\$3,079,783.00	\$3,681,238.00	\$5,952,049.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$5,624,090.00	\$2,842,598.49	\$2,564,327.00	\$3,974,803.00	\$6,093,546.00
Expenditure Totals	\$5,712,109.53	\$1,389,992.36	\$3,727,873.00	\$4,485,490.00	\$6,609,973.00
Fund Total: Infrastructure Renwl Prgm	(\$88,019.53)	\$1,452,606.13	(\$1,163,546.00)	(\$510,687.00)	(\$516,427.00)
Fund: 348 RIDs - MPITIE Citywide District					
Revenue					
RE01-Taxes - Taxes	\$0.00	\$327,262.44	\$327,263.00	\$342,013.00	\$342,003.00
RE11-Transfers - Transfers In	\$243,867.51	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$243,867.51	\$327,262.44	\$327,263.00	\$342,013.00	\$342,003.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$571,129.95	\$327,263.00	\$342,013.00	\$342,003.00
Revenue Totals:	\$243,867.51	\$327,262.44	\$327,263.00	\$342,013.00	\$342,003.00
Expenditure Totals	\$0.00	\$571,129.95	\$327,263.00	\$342,013.00	\$342,003.00
Fund Total: RIDs - MPITIE Citywide District	\$243,867.51	(\$243,867.51)	\$0.00	\$0.00	\$0.00
Fund: 349 RIDs - MPITIE North District					
Revenue					
RE01-Taxes - Taxes	\$0.00	\$21,422.98	\$21,423.00	\$21,423.00	\$14,982.00
RE11-Transfers - Transfers In	\$9,208.39	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$9,208.39	\$21,422.98	\$21,423.00	\$21,423.00	\$14,982.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$30,631.37	\$21,423.00	\$21,423.00	\$14,982.00
Revenue Totals:	\$9,208.39	\$21,422.98	\$21,423.00	\$21,423.00	\$14,982.00
Expenditure Totals	\$0.00	\$30,631.37	\$21,423.00	\$21,423.00	\$14,982.00
Fund Total: RIDs - MPITIE North District	\$9,208.39	(\$9,208.39)	\$0.00	\$0.00	\$0.00
Fund: 350 RIDs - MPITIE South District					
Revenue					
RE01-Taxes - Taxes	\$0.00	\$35,773.52	\$35,774.00	\$35,774.00	\$35,630.00
RE11-Transfers - Transfers In	\$23,029.19	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$23,029.19	\$35,773.52	\$35,774.00	\$35,774.00	\$35,630.00
Expenditures					

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	2011 Actual Amount	2012 Actual Amount	2013 Adopted Budget	2013 Amended Budget	2014 Council Submission
EX2-Other Exp - Other Expenditures	\$0.00	\$58,802.71	\$35,774.00	\$35,774.00	\$35,630.00
Revenue Totals:	\$23,029.19	\$35,773.52	\$35,774.00	\$35,774.00	\$35,630.00
Expenditure Totals	\$0.00	\$58,802.71	\$35,774.00	\$35,774.00	\$35,630.00
Fund Total: RIDs - MPITIE South District	\$23,029.19	(\$23,029.19)	\$0.00	\$0.00	\$0.00
Fund: 351 Quality Publishing MPITIE Fund					
Revenue					
RE01-Taxes - Taxes	\$0.00	\$14,816.49	\$14,816.00	\$10,058.00	\$7,793.00
RE11-Transfers - Transfers In	\$32,036.27	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$32,036.27	\$14,816.49	\$14,816.00	\$10,058.00	\$7,793.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$21,512.42	\$25,340.34	\$14,816.00	\$10,058.00	\$7,793.00
Revenue Totals:	\$32,036.27	\$14,816.49	\$14,816.00	\$10,058.00	\$7,793.00
Expenditure Totals	\$21,512.42	\$25,340.34	\$14,816.00	\$10,058.00	\$7,793.00
Fund Total: Quality Publishing MPITIE Fund	\$10,523.85	(\$10,523.85)	\$0.00	\$0.00	\$0.00
Fund: 352 Shoppes @ Hamilton MPITIE Fund					
Revenue					
RE01-Taxes - Taxes	\$0.00	\$135,659.03	\$133,521.00	\$134,235.00	\$134,235.00
RE11-Transfers - Transfers In	\$159,957.12	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$159,957.12	\$135,659.03	\$133,521.00	\$134,235.00	\$134,235.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$295,616.15	\$133,521.00	\$134,235.00	\$134,235.00
Revenue Totals:	\$159,957.12	\$135,659.03	\$133,521.00	\$134,235.00	\$134,235.00
Expenditure Totals	\$0.00	\$295,616.15	\$133,521.00	\$134,235.00	\$134,235.00
Fund Total: Shoppes @ Hamilton MPITIE Fund	\$159,957.12	(\$159,957.12)	\$0.00	\$0.00	\$0.00
Fund: 353 Historic Developers (Mercantile)					
Revenue					
RE01-Taxes - Taxes	\$0.00	\$5,275.95	\$7,474.00	\$11,474.00	\$10,816.00
Revenue Totals	\$0.00	\$5,275.95	\$7,474.00	\$11,474.00	\$10,816.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$5,275.95	\$7,474.00	\$11,474.00	\$10,816.00
Revenue Totals:	\$0.00	\$5,275.95	\$7,474.00	\$11,474.00	\$10,816.00
Expenditure Totals	\$0.00	\$5,275.95	\$7,474.00	\$11,474.00	\$10,816.00
Fund Total: Historic Developers (Mercantile)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund: 354 Tippman Properties MPITIE Fund					
Revenue					
RE01-Taxes - Taxes	\$0.00	\$0.00	\$51,795.00	\$35,496.00	\$35,497.00
Revenue Totals	\$0.00	\$0.00	\$51,795.00	\$35,496.00	\$35,497.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$51,795.00	\$35,496.00	\$35,497.00
Revenue Totals:	\$0.00	\$0.00	\$51,795.00	\$35,496.00	\$35,497.00
Expenditure Totals	\$0.00	\$0.00	\$51,795.00	\$35,496.00	\$35,497.00
Fund Total: Tippman Properties MPITIE Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund: 501 Gas Utility					
Revenue					
RE06-Enterprise - Enterprise Revenues	\$22,826,328.73	\$16,298,612.86	\$20,725,000.00	\$26,975,000.00	\$28,393,000.00
RE09-Misc - Miscellaneous Revenue	\$71,812.05	\$46,600.58	\$115,000.00	\$115,000.00	\$792,000.00
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	\$22,898,140.78	\$16,345,213.44	\$20,840,000.00	\$27,090,000.00	\$29,185,000.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$1,709,277.70	\$1,855,388.29	\$2,084,500.00	\$2,113,140.00	\$1,895,723.00
EX2-Other Exp - Other Expenditures	\$22,593,976.31	\$15,526,386.43	\$18,755,500.00	\$24,829,757.00	\$27,714,579.00
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:	\$22,898,140.78	\$16,345,213.44	\$20,840,000.00	\$27,090,000.00	\$29,185,000.00
Expenditure Totals	\$24,303,254.01	\$17,381,774.72	\$20,840,000.00	\$26,942,897.00	\$29,610,302.00
Fund Total: Gas Utility	(\$1,405,113.23)	(\$1,036,561.28)	\$0.00	\$147,103.00	(\$425,302.00)
Fund: 502 Electric Utility					
Revenue					
RE01-Taxes - Taxes	\$2,592,300.63	\$2,455,177.52	\$2,540,000.00	\$2,540,000.00	\$2,436,000.00
RE06-Enterprise - Enterprise Revenues	\$61,923,020.51	\$60,753,813.33	\$71,428,000.00	\$71,428,000.00	\$71,438,000.00
RE09-Misc - Miscellaneous Revenue	\$630,310.47	\$281,305.82	\$803,000.00	\$803,000.00	\$822,000.00
RE10-Financing - Other Financing Sources	\$0.00	\$20,800.00	\$4,039,604.00	\$4,039,604.00	\$4,015,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$1,000,000.00	\$1,000,000.00	\$300,000.00
Revenue Totals	\$65,145,631.61	\$63,511,096.67	\$79,810,604.00	\$79,810,604.00	\$79,011,000.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$10,066,993.04	\$10,566,231.83	\$11,127,541.00	\$11,019,507.00	\$9,919,839.00
EX2-Other Exp - Other Expenditures	\$60,474,199.15	\$59,668,788.47	\$64,607,063.00	\$65,638,596.00	\$66,505,435.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX4-Debt Serv - Debt Service	\$0.00	\$13,110.00	\$4,076,000.00	\$4,076,000.00	\$4,060,000.00
Revenue Totals:	\$65,145,631.61	\$63,511,096.67	\$79,810,604.00	\$79,810,604.00	\$79,011,000.00
Expenditure Totals	\$70,541,192.19	\$70,248,130.30	\$79,810,604.00	\$80,734,103.00	\$80,485,274.00
Fund Total: Electric Utility	(\$5,395,560.58)	(\$6,737,033.63)	\$0.00	(\$923,499.00)	(\$1,474,274.00)
Fund: 503 Water Utility					
Revenue					

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	2011 Actual Amount	2012 Actual Amount	2013 Adopted Budget	2013 Amended Budget	2014 Council Submission
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE04-Chg Serv - Charges For Services	\$12,100.00	\$13,200.00	\$13,200.00	\$13,200.00	\$13,200.00
RE06-Enterprise - Enterprise Revenues	\$14,662,522.82	\$14,525,530.85	\$14,864,300.00	\$14,864,300.00	\$14,358,000.00
RE09-Misc - Miscellaneous Revenue	\$177,493.88	\$162,419.23	\$685,500.00	\$685,500.00	\$432,800.00
RE10-Financing - Other Financing Sources	\$37,996.00	\$5,934,788.00	\$5,935,000.00	\$6,725,000.00	\$6,715,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$14,890,112.70	\$20,635,938.08	\$21,498,000.00	\$22,288,000.00	\$21,519,000.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$3,888,514.64	\$3,741,548.38	\$3,704,443.00	\$3,788,209.00	\$3,011,817.00
EX2-Other Exp - Other Expenditures	\$10,558,594.20	\$11,182,465.08	\$10,994,557.00	\$11,363,035.00	\$11,725,283.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX4-Debt Serv - Debt Service	\$27,525.00	\$5,995,471.14	\$6,799,000.00	\$6,799,000.00	\$6,781,900.00
Revenue Totals:	\$14,890,112.70	\$20,635,938.08	\$21,498,000.00	\$22,288,000.00	\$21,519,000.00
Expenditure Totals	\$14,474,633.84	\$20,919,484.60	\$21,498,000.00	\$21,950,244.00	\$21,519,000.00
Fund Total: Water Utility	\$415,478.86	(\$283,546.52)	\$0.00	\$337,756.00	\$0.00
Fund: 504 Wastewater Utility					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE06-Enterprise - Enterprise Revenues	\$12,131,160.71	\$12,077,309.80	\$12,387,575.00	\$14,678,000.00	\$12,680,000.00
RE09-Misc - Miscellaneous Revenue	\$167,262.83	\$135,378.88	\$464,000.00	\$464,000.00	\$440,000.00
RE10-Financing - Other Financing Sources	\$2,520,000.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$14,818,423.54	\$12,212,688.68	\$12,851,575.00	\$15,142,000.00	\$13,120,000.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$2,394,075.93	\$2,481,905.94	\$2,618,111.00	\$2,677,046.00	\$2,338,206.00
EX2-Other Exp - Other Expenditures	\$12,066,418.26	\$8,941,392.15	\$10,203,464.00	\$13,079,610.00	\$10,752,258.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX4-Debt Serv - Debt Service	\$729,058.06	\$19,933.51	\$30,000.00	\$30,000.00	\$29,536.00
Revenue Totals:	\$14,818,423.54	\$12,212,688.68	\$12,851,575.00	\$15,142,000.00	\$13,120,000.00
Expenditure Totals	\$15,189,552.25	\$11,443,231.60	\$12,851,575.00	\$15,786,656.00	\$13,120,000.00
Fund Total: Wastewater Utility	(\$371,128.71)	\$769,457.08	\$0.00	(\$644,656.00)	\$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	\$41,821.46	\$0.00	\$0.00	\$0.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$0.00	\$41,821.46	\$0.00	\$0.00	\$0.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX3-Cap Imp - Capital Improvements	\$655,618.74	\$700,295.25	\$0.00	\$37,846.00	\$0.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$0.00	\$41,821.46	\$0.00	\$0.00	\$0.00
Expenditure Totals	\$655,618.74	\$700,295.25	\$0.00	\$37,846.00	\$0.00
Fund Total: Gas Construction Fund	(\$655,618.74)	(\$658,473.79)	\$0.00	(\$37,846.00)	\$0.00
Fund: 515 Gas Cap Imprmt Fund					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$40,500.00	\$0.00	\$0.00	\$700,000.00	\$700,000.00
RE06-Enterprise - Enterprise Revenues	\$16,520.00	\$15,534.00	\$17,000.00	\$17,000.00	\$17,000.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$3,541,000.00	\$1,228,550.00	\$473,841.00	\$473,841.00	\$1,489,642.00
Revenue Totals	\$3,598,020.00	\$1,244,084.00	\$490,841.00	\$1,190,841.00	\$2,206,642.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$1,831.59	\$0.00	\$0.00	\$0.00	\$0.00
EX3-Cap Imp - Capital Improvements	\$1,456,210.58	\$1,346,396.62	\$3,936,260.00	\$5,144,628.00	\$4,706,642.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$3,598,020.00	\$1,244,084.00	\$490,841.00	\$1,190,841.00	\$2,206,642.00
Expenditure Totals	\$1,458,042.17	\$1,346,396.62	\$3,936,260.00	\$5,144,628.00	\$4,706,642.00
Fund Total: Gas Cap Imprmt Fund	\$2,139,977.83	(\$102,312.62)	(\$3,445,419.00)	(\$3,953,787.00)	(\$2,500,000.00)
Fund: 516 Gas Rate Stabilization Fd					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$2,100.29	\$2,851.24	\$0.00	\$2,500.00	\$2,500.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$2,100.29	\$2,851.24	\$0.00	\$2,500.00	\$2,500.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$2,100.29	\$2,851.24	\$0.00	\$2,500.00	\$2,500.00
Expenditure Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Total: Gas Rate Stabilization Fd	\$2,100.29	\$2,851.24	\$0.00	\$2,500.00	\$2,500.00
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					

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	2011 Actual Amount	2012 Actual Amount	2013 Adopted Budget	2013 Amended Budget	2014 Council Submission
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Expenditure Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Total: Gas System Reserve Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund: 518 Gas Bond Service Fund					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$15.37	\$110.39	\$0.00	\$120.00	\$0.00
RE11-Transfers - Transfers In	\$1,673,486.21	\$1,670,338.05	\$1,670,000.00	\$1,670,000.00	\$1,669,740.00
Revenue Totals	\$1,673,501.58	\$1,670,448.44	\$1,670,000.00	\$1,670,120.00	\$1,669,740.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX4-Debt Serv - Debt Service	\$1,674,487.50	\$1,670,737.00	\$1,670,000.00	\$1,670,000.00	\$1,669,740.00
Revenue Totals:	\$1,673,501.58	\$1,670,448.44	\$1,670,000.00	\$1,670,120.00	\$1,669,740.00
Expenditure Totals	\$1,674,487.50	\$1,670,737.00	\$1,670,000.00	\$1,670,000.00	\$1,669,740.00
Fund Total: Gas Bond Service Fund	(\$985.92)	(\$288.56)	\$0.00	\$120.00	\$0.00
Fund: 522 Electric Construction Fd					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$8,000.00
RE10-Financing - Other Financing Sources	\$0.00	\$4,000,000.00	\$3,616,000.00	\$3,616,000.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$297,202.66	\$0.00	\$0.00	\$0.00
Revenue Totals	\$0.00	\$4,297,202.66	\$3,616,000.00	\$3,616,000.00	\$8,000.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX3-Cap Imp - Capital Improvements	\$9,230,514.95	\$1,931,501.76	\$5,702,600.00	\$5,702,600.00	\$3,198,000.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$0.00	\$4,297,202.66	\$3,616,000.00	\$3,616,000.00	\$8,000.00
Expenditure Totals	\$9,230,514.95	\$1,931,501.76	\$5,702,600.00	\$5,702,600.00	\$3,198,000.00
Fund Total: Electric Construction Fd	(\$9,230,514.95)	\$2,365,700.90	(\$2,086,600.00)	(\$2,086,600.00)	(\$3,190,000.00)
Fund: 524 Hydroelectric Oprtns Fund					
Revenue					
RE06-Enterprise - Enterprise Revenues	\$1,104,453.29	\$777,304.82	\$938,000.00	\$938,000.00	\$1,652,000.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$1,746.75	\$0.00	\$1,500.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$1,104,453.29	\$779,051.57	\$938,000.00	\$939,500.00	\$1,652,000.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$441,119.18	\$410,697.73	\$733,200.00	\$733,200.00	\$1,092,652.00
EX2-Other Exp - Other Expenditures	\$659,233.97	\$47,430.91	\$1,204,800.00	\$1,206,117.00	\$509,348.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$1,104,453.29	\$779,051.57	\$938,000.00	\$939,500.00	\$1,652,000.00
Expenditure Totals	\$1,100,353.15	\$458,128.64	\$1,938,000.00	\$1,939,317.00	\$1,602,000.00
Fund Total: Hydroelectric Oprtns Fund	\$4,100.14	\$320,922.93	(\$1,000,000.00)	(\$999,817.00)	\$50,000.00
Fund: 525 Electric Cap Imprvmt Fund					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$200,000.00	\$0.00	\$0.00	\$0.00
RE06-Enterprise - Enterprise Revenues	\$2,290.00	\$4,421.00	\$3,000.00	\$6,500.00	\$3,000.00
RE09-Misc - Miscellaneous Revenue	\$126,037.79	\$483,744.61	\$0.00	\$291,944.00	\$0.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$4,000,000.00
RE11-Transfers - Transfers In	\$7,005,000.00	\$10,573,000.00	\$1,363,413.00	\$1,863,413.00	\$0.00
Revenue Totals	\$7,133,327.79	\$11,261,165.61	\$1,366,413.00	\$2,161,857.00	\$4,003,000.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	(\$72.12)	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$1,831.59	\$0.00	\$0.00	\$0.00	\$0.00
EX3-Cap Imp - Capital Improvements	\$3,029,025.12	\$5,793,993.78	\$7,252,806.00	\$10,348,677.00	\$5,289,560.00
Revenue Totals:	\$7,133,327.79	\$11,261,165.61	\$1,366,413.00	\$2,161,857.00	\$4,003,000.00
Expenditure Totals	\$3,030,784.59	\$5,793,993.78	\$7,252,806.00	\$10,348,677.00	\$5,289,560.00
Fund Total: Electric Cap Imprvmt Fund	\$4,102,543.20	\$5,467,171.83	(\$5,886,393.00)	(\$8,186,820.00)	(\$1,286,560.00)
Fund: 526 Elec Rate Stabilztn Fund					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$12,460.68	\$3,109.21	\$0.00	\$3,000.00	\$8,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$500,000.00	\$0.00
Revenue Totals	\$12,460.68	\$3,109.21	\$0.00	\$503,000.00	\$8,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$500,000.00	\$0.00
Revenue Totals:	\$12,460.68	\$3,109.21	\$0.00	\$503,000.00	\$8,000.00
Expenditure Totals	\$0.00	\$0.00	\$0.00	\$500,000.00	\$0.00
Fund Total: Elec Rate Stabilztn Fund	\$12,460.68	\$3,109.21	\$0.00	\$3,000.00	\$8,000.00
Fund: 527 Elec System Reserve Fund					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$844.08	\$4,554.36	\$0.00	\$7,500.00	\$4,000.00
RE11-Transfers - Transfers In	\$5,248,232.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$5,249,076.08	\$4,554.36	\$0.00	\$7,500.00	\$4,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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	2011 Actual Amount	2012 Actual Amount	2013 Adopted Budget	2013 Amended Budget	2014 Council Submission
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$5,249,076.08	\$4,554.36	\$0.00	\$7,500.00	\$4,000.00
Expenditure Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Total: Elec System Reserve Fund	\$5,249,076.08	\$4,554.36	\$0.00	\$7,500.00	\$4,000.00
Fund: 528 92 Electric Bd Service Fd					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$136.54	\$840.92	\$0.00	\$840.00	\$850.00
RE11-Transfers - Transfers In	\$14,428,509.17	\$14,363,644.74	\$14,838,000.00	\$14,838,000.00	\$15,373,475.00
Revenue Totals	\$14,428,645.71	\$14,364,485.66	\$14,838,000.00	\$14,838,840.00	\$15,374,325.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX4-Debt Serv - Debt Service	\$14,379,689.76	\$14,541,252.26	\$14,838,000.00	\$14,838,000.00	\$15,373,475.00
Revenue Totals:	\$14,428,645.71	\$14,364,485.66	\$14,838,000.00	\$14,838,840.00	\$15,374,325.00
Expenditure Totals	\$14,379,689.76	\$14,541,252.26	\$14,838,000.00	\$14,838,000.00	\$15,373,475.00
Fund Total: 92 Electric Bd Service Fd	\$48,955.95	(\$176,766.60)	\$0.00	\$840.00	\$850.00
Fund: 529 Electric Debt Rductn Resv					
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: Electric Debt Rductn Resv	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund: 531 Water Construction Fund					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$0.00	\$97,583.41	\$8,000.00	\$8,000.00	\$1,000.00
RE10-Financing - Other Financing Sources	\$5,900,000.00	\$790,000.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$2,400,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$8,300,000.00	\$887,583.41	\$8,000.00	\$8,000.00	\$1,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$2,400,000.00	\$0.00	\$0.00	\$0.00
EX3-Cap Imp - Capital Improvements	\$5,511,210.31	\$1,832,475.46	\$2,245,000.00	\$3,495,122.00	\$699,270.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$8,300,000.00	\$887,583.41	\$8,000.00	\$8,000.00	\$1,000.00
Expenditure Totals	\$5,511,210.31	\$4,232,475.46	\$2,245,000.00	\$3,495,122.00	\$699,270.00
Fund Total: Water Construction Fund	\$2,788,789.69	(\$3,344,892.05)	(\$2,237,000.00)	(\$3,487,122.00)	(\$698,270.00)
Fund: 535 Water Cap Imprmt Fund					
Revenue					
RE06-Enterprise - Enterprise Revenues	\$77,509.00	\$89,930.50	\$123,000.00	\$123,000.00	\$124,000.00
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	\$1,331,455.00	\$2,397,695.00	\$1,034,345.00	\$1,034,345.00	\$1,703,299.00
Revenue Totals	\$1,408,964.00	\$2,487,625.50	\$1,157,345.00	\$1,157,345.00	\$1,827,299.00
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	\$974,220.87	\$1,375,719.37	\$2,042,669.00	\$2,425,837.00	\$1,500,254.00
Revenue Totals:	\$1,408,964.00	\$2,487,625.50	\$1,157,345.00	\$1,157,345.00	\$1,827,299.00
Expenditure Totals	\$974,220.87	\$1,375,719.37	\$2,042,669.00	\$2,425,837.00	\$1,500,254.00
Fund Total: Water Cap Imprmt Fund	\$434,743.13	\$1,111,906.13	(\$885,324.00)	(\$1,268,492.00)	\$327,045.00
Fund: 536 Water Rate Stabilztn Fund					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$18,293.46	\$14,970.24	\$0.00	\$15,600.00	\$8,000.00
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	\$18,293.46	\$14,970.24	\$0.00	\$15,600.00	\$8,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$18,293.46	\$14,970.24	\$0.00	\$15,600.00	\$8,000.00
Expenditure Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Total: Water Rate Stabilztn Fund	\$18,293.46	\$14,970.24	\$0.00	\$15,600.00	\$8,000.00
Fund: 537 Water System Reserve Fund					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$18,020.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$2,400,000.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$18,020.00	\$2,400,000.00	\$0.00	\$0.00	\$0.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$2,400,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$18,020.00	\$2,400,000.00	\$0.00	\$0.00	\$0.00
Expenditure Totals	\$2,400,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Total: Water System Reserve Fund	(\$2,381,980.00)	\$2,400,000.00	\$0.00	\$0.00	\$0.00
Fund: 538 Water Bond Service Fund					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$22.74	\$129.08	\$0.00	\$130.00	\$150.00

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	2011 Actual Amount	2012 Actual Amount	2013 Adopted Budget	2013 Amended Budget	2014 Council Submission
RE11-Transfers - Transfers In	\$2,120,341.32	\$2,011,236.48	\$2,325,000.00	\$2,325,000.00	\$2,314,720.00
Revenue Totals	\$2,120,364.06	\$2,011,365.56	\$2,325,000.00	\$2,325,130.00	\$2,314,870.00
Expenditures					
EX4-Debt Serv - Debt Service	\$2,114,506.22	\$2,116,006.22	\$2,325,000.00	\$2,325,000.00	\$2,314,720.00
Revenue Totals:	\$2,120,364.06	\$2,011,365.56	\$2,325,000.00	\$2,325,130.00	\$2,314,870.00
Expenditure Totals	\$2,114,506.22	\$2,116,006.22	\$2,325,000.00	\$2,325,000.00	\$2,314,720.00
Fund Total: Water Bond Service Fund	\$5,857.84	(\$104,640.66)	\$0.00	\$130.00	\$150.00
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	\$0.00	\$0.00	\$33,000.00
RE10-Financing - Other Financing Sources	\$27,100,000.00	\$0.00	\$0.00	\$0.00	\$4,200,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$27,100,000.00	\$0.00	\$0.00	\$0.00	\$4,233,000.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX3-Cap Imp - Capital Improvements	\$2,413,225.31	\$5,242,055.33	\$25,119,415.00	\$27,485,830.00	\$16,919,000.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$27,100,000.00	\$0.00	\$0.00	\$0.00	\$4,233,000.00
Expenditure Totals	\$2,413,225.31	\$5,242,055.33	\$25,119,415.00	\$27,485,830.00	\$16,919,000.00
Fund Total: Wastewater Constructn Fd	\$24,686,774.69	(\$5,242,055.33)	(\$25,119,415.00)	(\$27,485,830.00)	(\$12,686,000.00)
Fund: 543 Riverside Nature Area Con					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$53.22	\$71.65	\$0.00	\$50.00	\$50.00
Revenue Totals	\$53.22	\$71.65	\$0.00	\$50.00	\$50.00
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:	\$53.22	\$71.65	\$0.00	\$50.00	\$50.00
Expenditure Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Total: Riverside Nature Area Con	\$53.22	\$71.65	\$0.00	\$50.00	\$50.00
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	\$21,140.00	\$51,623.74	\$63,000.00	\$194,000.00	\$64,000.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$1,844,694.00	\$0.00	\$505,732.00	\$2,850,000.00	\$689,283.00
Revenue Totals	\$1,865,834.00	\$51,623.74	\$568,732.00	\$3,044,000.00	\$753,283.00
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	\$485,924.85	\$891,531.34	\$1,363,000.00	\$1,693,214.00	\$980,000.00
Revenue Totals:	\$1,865,834.00	\$51,623.74	\$568,732.00	\$3,044,000.00	\$753,283.00
Expenditure Totals	\$485,924.85	\$891,531.34	\$1,363,000.00	\$1,693,214.00	\$980,000.00
Fund Total: Wastewater Cap Imprvmt Fd	\$1,379,909.15	(\$839,907.60)	(\$794,268.00)	\$1,350,786.00	(\$226,717.00)
Fund: 546 Wastewtr Rate Stabilzn Fd					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$11,306.15	\$1,541.85	\$0.00	\$1,300.00	\$4,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$11,306.15	\$1,541.85	\$0.00	\$1,300.00	\$4,000.00
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:	\$11,306.15	\$1,541.85	\$0.00	\$1,300.00	\$4,000.00
Expenditure Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Total: Wastewtr Rate Stabilzn Fd	\$11,306.15	\$1,541.85	\$0.00	\$1,300.00	\$4,000.00
Fund: 547 Wastewater Sys Reserve Fd					
Revenue					
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Expenditure Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Total: Wastewater Sys Reserve Fd	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund: 548 Wastewater Bond Service					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$30.20	\$2,852.21	\$0.00	\$3,000.00	\$3,000.00
RE11-Transfers - Transfers In	\$5,102,938.80	\$4,472,693.01	\$4,850,000.00	\$4,850,000.00	\$4,852,100.00
Revenue Totals	\$5,102,969.00	\$4,475,545.22	\$4,850,000.00	\$4,853,000.00	\$4,855,100.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX4-Debt Serv - Debt Service	\$2,835,451.23	\$4,596,249.50	\$4,850,000.00	\$4,850,000.00	\$4,852,100.00
Revenue Totals:	\$5,102,969.00	\$4,475,545.22	\$4,850,000.00	\$4,853,000.00	\$4,855,100.00

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	2011 Actual Amount	2012 Actual Amount	2013 Adopted Budget	2013 Amended Budget	2014 Council Submission
Expenditure Totals	\$2,835,451.23	\$4,596,249.50	\$4,850,000.00	\$4,850,000.00	\$4,852,100.00
Fund Total: Wastewater Bond Service	\$2,267,517.77	(\$120,704.28)	\$0.00	\$3,000.00	\$3,000.00
Fund: 550 Parking Fund					
Revenue					
RE06-Enterprise - Enterprise Revenues	\$393,209.77	\$347,851.86	\$342,010.00	\$300,010.00	\$217,000.00
RE09-Misc - Miscellaneous Revenue	\$12,477.23	\$17,639.37	\$19,100.00	\$19,100.00	\$8,000.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$80,694.00	\$384,344.38	\$54,495.00	\$54,495.00	\$53,819.00
Revenue Totals	\$486,381.00	\$749,835.61	\$415,605.00	\$373,605.00	\$278,819.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$278,838.62	\$240,956.64	\$109,557.00	\$162,266.00	\$113,063.00
EX2-Other Exp - Other Expenditures	\$151,514.30	\$139,689.84	\$130,055.00	\$151,677.00	\$129,530.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX4-Debt Serv - Debt Service	\$206,526.26	\$163,129.38	\$54,495.00	\$54,495.00	\$53,819.00
Revenue Totals:	\$486,381.00	\$749,835.61	\$415,605.00	\$373,605.00	\$278,819.00
Expenditure Totals	\$636,879.18	\$543,775.86	\$294,107.00	\$368,438.00	\$296,412.00
Fund Total: Parking Fund	(\$150,498.18)	\$206,059.75	\$121,498.00	\$5,167.00	(\$17,593.00)
Fund: 551 Pkg Capital Imprvmt Fund					
Revenue					
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					
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
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Expenditure Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Total: Pkg Capital Imprvmt Fund	\$0.00	\$0.00	\$0.00	\$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	\$15,455.00	\$16,280.00	\$13,200.00	\$13,200.00	\$13,200.00
RE05-Recreation - Recreation Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE06-Enterprise - Enterprise Revenues	\$599,925.19	\$827,456.13	\$1,571,700.00	\$1,571,700.00	\$1,261,200.00
RE09-Misc - Miscellaneous Revenue	\$22,585.70	\$170,089.47	\$26,200.00	\$26,200.00	\$4,800.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$422,500.00	\$475,750.00	\$0.00
RE11-Transfers - Transfers In	\$238,835.00	\$243,296.00	\$21,782.00	\$124,782.00	\$119,954.00
Revenue Totals	\$876,800.89	\$1,257,121.60	\$2,055,382.00	\$2,211,632.00	\$1,399,154.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$343,560.41	\$401,974.22	\$719,067.00	\$735,667.00	\$679,057.00
EX2-Other Exp - Other Expenditures	\$355,210.19	\$494,774.21	\$681,973.00	\$731,144.00	\$600,714.00
EX3-Cap Imp - Capital Improvements	\$41,400.00	\$9,837.00	\$557,500.00	\$475,750.00	\$0.00
EX4-Debt Serv - Debt Service	\$238,835.00	\$243,296.00	\$114,627.00	\$124,782.00	\$119,954.00
Revenue Totals:	\$876,800.89	\$1,257,121.60	\$2,055,382.00	\$2,211,632.00	\$1,399,154.00
Expenditure Totals	\$979,005.60	\$1,149,881.43	\$2,073,167.00	\$2,067,343.00	\$1,399,725.00
Fund Total: Golf Fund	(\$102,204.71)	\$107,240.17	(\$17,785.00)	\$144,289.00	(\$571.00)
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	\$2,520,545.64	\$2,103,325.87	\$3,071,681.00	\$3,071,681.00	\$2,820,122.00
RE09-Misc - Miscellaneous Revenue	\$14,276.44	\$12,288.63	\$25,000.00	\$25,000.00	\$15,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$2,534,822.08	\$2,115,614.50	\$3,096,681.00	\$3,096,681.00	\$2,835,122.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$789,424.92	\$698,469.31	\$947,971.00	\$948,671.00	\$959,535.00
EX2-Other Exp - Other Expenditures	\$1,978,707.97	\$1,624,813.46	\$2,123,710.00	\$2,164,867.00	\$1,860,587.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$2,534,822.08	\$2,115,614.50	\$3,096,681.00	\$3,096,681.00	\$2,835,122.00
Expenditure Totals	\$2,768,132.89	\$2,323,282.77	\$3,071,681.00	\$3,113,538.00	\$2,820,122.00
Fund Total: Fleet Maintenance Fund	(\$233,310.81)	(\$207,668.27)	\$25,000.00	(\$16,857.00)	\$15,000.00
Fund: 620 Central Services					
Revenue					
RE04-Chg Serv - Charges For Services	\$5,418,608.07	\$5,492,963.60	\$7,672,960.00	\$7,823,679.00	\$7,731,616.00
RE06-Enterprise - Enterprise Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$3,000.00	\$3,000.00	\$2,600.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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	2011 Actual Amount	2012 Actual Amount	2013 Adopted Budget	2013 Amended Budget	2014 Council Submission
Revenue Totals	\$5,418,608.07	\$5,492,963.60	\$7,675,960.00	\$7,826,679.00	\$7,734,216.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$3,315,602.58	\$3,414,999.81	\$4,107,552.00	\$4,222,271.00	\$4,260,295.00
EX2-Other Exp - Other Expenditures	\$1,922,653.38	\$1,973,405.61	\$3,100,408.00	\$3,351,346.00	\$3,023,323.00
EX3-Cap Imp - Capital Improvements	\$176,110.46	\$105,317.47	\$468,000.00	\$496,051.00	\$448,000.00
Revenue Totals:	\$5,418,608.07	\$5,492,963.60	\$7,675,960.00	\$7,826,679.00	\$7,734,216.00
Expenditure Totals	\$5,414,366.42	\$5,493,722.89	\$7,675,960.00	\$8,069,668.00	\$7,731,618.00
Fund Total: Central Services	\$4,241.65	(\$759.29)	\$0.00	(\$242,989.00)	\$2,598.00
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	\$0.00	\$1,160,736.38	\$610,000.00	\$616,261.00	\$0.00
Revenue Totals	\$0.00	\$1,160,736.38	\$610,000.00	\$616,261.00	\$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
Revenue Totals:	\$0.00	\$1,160,736.38	\$610,000.00	\$616,261.00	\$0.00
Expenditure Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Total: Central Benefits Fund	\$0.00	\$1,160,736.38	\$610,000.00	\$616,261.00	\$0.00
Fund: 715 Unclaimed Monies Fund					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
Revenue Totals	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$1,452.55	\$852.00	\$5,000.00	\$5,000.00	\$5,000.00
Revenue Totals:	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
Expenditure Totals	\$1,452.55	\$852.00	\$5,000.00	\$5,000.00	\$5,000.00
Fund Total: Unclaimed Monies Fund	(\$1,452.55)	(\$852.00)	\$0.00	\$0.00	\$0.00
Fund: 730 Benninghoffen Trust Fund					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$163.91	\$633.01	\$750.00	\$750.00	\$500.00
Revenue Totals	\$163.91	\$633.01	\$750.00	\$750.00	\$500.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$298.95	\$617.84	\$750.00	\$750.00	\$500.00
Revenue Totals:	\$163.91	\$633.01	\$750.00	\$750.00	\$500.00
Expenditure Totals	\$298.95	\$617.84	\$750.00	\$750.00	\$500.00
Fund Total: Benninghoffen Trust Fund	(\$135.04)	\$15.17	\$0.00	\$0.00	\$0.00
Fund: 775 Sinking Fund					
Revenue					
RE08-Spec Assmt - Special Assessments	\$512,509.36	\$465,240.27	\$550,000.00	\$550,000.00	\$550,000.00
RE09-Misc - Miscellaneous Revenue	\$3,192.48	\$3,941.71	\$3,500.00	\$3,500.00	\$3,000.00
RE10-Financing - Other Financing Sources	\$20,104,955.10	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$5,612,558.38	\$3,269,380.67	\$3,215,985.00	\$3,215,985.00	\$3,369,480.00
Revenue Totals	\$26,233,215.32	\$3,738,562.65	\$3,769,485.00	\$3,769,485.00	\$3,922,480.00
Expenditures					
EX4-Debt Serv - Debt Service	\$26,013,910.09	\$3,983,179.21	\$3,845,766.00	\$3,896,572.00	\$3,992,191.00
Revenue Totals:	\$26,233,215.32	\$3,738,562.65	\$3,769,485.00	\$3,769,485.00	\$3,922,480.00
Expenditure Totals	\$26,013,910.09	\$3,983,179.21	\$3,845,766.00	\$3,896,572.00	\$3,992,191.00
Fund Total: Sinking Fund	\$219,305.23	(\$244,616.56)	(\$76,281.00)	(\$127,087.00)	(\$69,711.00)
Fund: 800 CDBG - Revolving Loan Fd					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$645.05	\$304.14	\$1,500.00	\$1,500.00	\$500.00
RE10-Financing - Other Financing Sources	\$79,913.42	\$96,142.73	\$120,000.00	\$120,000.00	\$120,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$80,558.47	\$96,446.87	\$121,500.00	\$121,500.00	\$120,500.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$196,042.24	\$56,954.93	\$1,500.00	\$121,263.00	\$500.00
Revenue Totals:	\$80,558.47	\$96,446.87	\$121,500.00	\$121,500.00	\$120,500.00
Expenditure Totals	\$196,042.24	\$56,954.93	\$1,500.00	\$121,263.00	\$500.00
Fund Total: CDBG - Revolving Loan Fd	(\$115,483.77)	\$39,491.94	\$120,000.00	\$237.00	\$120,000.00
Fund: 802 Neighborhood Stabl.Prgm					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$701,608.31	\$220,619.49	\$317,362.00	\$193,508.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$8,125.85	\$15,000.00	\$45,000.00	\$6,456.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$701,608.31	\$228,745.34	\$332,362.00	\$238,508.00	\$6,456.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$11,063.54	\$69.27	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$690,544.77	\$228,676.07	\$317,362.00	\$223,508.00	\$6,456.00
Revenue Totals:	\$701,608.31	\$228,745.34	\$332,362.00	\$238,508.00	\$6,456.00
Expenditure Totals	\$701,608.31	\$228,745.34	\$317,362.00	\$223,508.00	\$6,456.00
Fund Total: Neighborhood Stabl.Prgm	\$0.00	\$0.00	\$15,000.00	\$15,000.00	\$0.00
Fund: 803 HPRP Grant Fund					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$135,085.72	\$153,160.59	\$0.00	\$0.00	\$0.00

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	2011 Actual Amount	2012 Actual Amount	2013 Adopted Budget	2013 Amended Budget	2014 Council Submission
Revenue Totals	\$135,085.72	\$153,160.59	\$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	\$135,085.72	\$153,160.59	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$135,085.72	\$153,160.59	\$0.00	\$0.00	\$0.00
Expenditure Totals	\$135,085.72	\$153,160.59	\$0.00	\$0.00	\$0.00
Fund Total: HPRP Grant Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund: 804 Neighborhood Stabl. Program 3					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$135,360.90	\$491,879.00	\$427,640.00	\$128,045.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$100,000.00	\$77,068.00
RE11-Transfers - Transfers In	\$0.00	\$71,650.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$0.00	\$207,010.90	\$491,879.00	\$527,640.00	\$205,113.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$54,500.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$0.00	\$206,975.89	\$437,379.00	\$527,675.00	\$205,113.00
Revenue Totals:	\$0.00	\$207,010.90	\$491,879.00	\$527,640.00	\$205,113.00
Expenditure Totals	\$0.00	\$206,975.89	\$491,879.00	\$527,675.00	\$205,113.00
Fund Total: Neighborhood Stabl. Program 3	\$0.00	\$35.01	\$0.00	(\$35.00)	\$0.00
Fund: 909 CDBG 2008 - 2009					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$9,021.00	\$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	\$9,021.00	\$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	\$10,266.00	\$30,396.25	\$0.00	\$0.00	\$0.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$9,021.00	\$0.00	\$0.00	\$0.00	\$0.00
Expenditure Totals	\$10,266.00	\$30,396.25	\$0.00	\$0.00	\$0.00
Fund Total: CDBG 2008 - 2009	(\$1,245.00)	(\$30,396.25)	\$0.00	\$0.00	\$0.00
Fund: 910 CDBG 2009 - 2010					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$117,531.10	\$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	\$117,531.10	\$0.00	\$0.00	\$0.00	\$0.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$1,406.72	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$194,172.15	\$46,404.93	\$0.00	\$0.00	\$0.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$117,531.10	\$0.00	\$0.00	\$0.00	\$0.00
Expenditure Totals	\$195,578.87	\$46,404.93	\$0.00	\$0.00	\$0.00
Fund Total: CDBG 2009 - 2010	(\$78,047.77)	(\$46,404.93)	\$0.00	\$0.00	\$0.00
Fund: 911 CDBG 2010-2011					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$951,521.67	\$130,401.48	\$116,825.00	\$9,097.00	\$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	\$951,521.67	\$130,401.48	\$116,825.00	\$9,097.00	\$0.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$168,724.90	\$1,326.67	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$822,450.33	\$158,172.39	\$116,825.00	\$9,097.00	\$0.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$951,521.67	\$130,401.48	\$116,825.00	\$9,097.00	\$0.00
Expenditure Totals	\$991,175.23	\$159,499.06	\$116,825.00	\$9,097.00	\$0.00
Fund Total: CDBG 2010-2011	(\$39,653.56)	(\$29,097.58)	\$0.00	\$0.00	\$0.00
Fund: 912 CDBG 2011-2012					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$412,307.55	\$623,193.56	\$838,915.00	\$751,483.00	\$71,389.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$14,982.87	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$195,232.96	\$0.00	\$0.00	\$0.00	\$97,285.00
Revenue Totals	\$607,540.51	\$638,176.43	\$838,915.00	\$751,483.00	\$168,674.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$249,156.54	\$158,085.93	\$5,720.00	\$1.00	\$0.00
EX2-Other Exp - Other Expenditures	\$163,261.93	\$534,289.61	\$833,195.00	\$751,482.00	\$168,674.00
Revenue Totals:	\$607,540.51	\$638,176.43	\$838,915.00	\$751,483.00	\$168,674.00
Expenditure Totals	\$412,418.47	\$692,375.54	\$838,915.00	\$751,483.00	\$168,674.00
Fund Total: CDBG 2011-2012	\$195,122.04	(\$54,199.11)	\$0.00	\$0.00	\$0.00
Fund: 913 CDBG 2012 - 2013					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$466,432.29	\$1,073,971.00	\$896,193.00	\$232,396.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$56,458.38	\$0.00	\$87,229.00	\$82,981.00

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	2011 Actual Amount	2012 Actual Amount	2013 Adopted Budget	2013 Amended Budget	2014 Council Submission
Revenue Totals	\$0.00	\$522,890.67	\$1,073,971.00	\$983,422.00	\$315,377.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$224,162.27	\$272,137.00	\$154,270.00	\$6,202.00
EX2-Other Exp - Other Expenditures	\$0.00	\$252,287.02	\$799,334.00	\$829,030.00	\$309,075.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$2,500.00	\$122.00	\$100.00
Revenue Totals:	\$0.00	\$522,890.67	\$1,073,971.00	\$983,422.00	\$315,377.00
Expenditure Totals	\$0.00	\$476,449.29	\$1,073,971.00	\$983,422.00	\$315,377.00
Fund Total: CDBG 2012 - 2013	\$0.00	\$46,441.38	\$0.00	\$0.00	\$0.00
Fund: 914 CDBG FUND 2014					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$1,413,656.00	\$1,209,605.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$68,480.00	\$82,534.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$32,534.00	\$0.00
Revenue Totals	\$0.00	\$0.00	\$0.00	\$1,514,670.00	\$1,292,139.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$385,404.00	\$297,519.00
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$1,127,766.00	\$992,120.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$1,500.00	\$2,500.00
Revenue Totals:	\$0.00	\$0.00	\$0.00	\$1,514,670.00	\$1,292,139.00
Expenditure Totals	\$0.00	\$0.00	\$0.00	\$1,514,670.00	\$1,292,139.00
Fund Total: CDBG FUND 2014	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Grand Totals:	\$316,342,823.34	\$244,932,792.80	\$260,291,787.00	\$283,571,200.00	\$276,055,482.00
Expenditure Grand Totals:	\$286,023,182.29	\$253,302,197.05	\$306,924,645.00	\$336,423,272.00	\$303,598,559.00
Net Grand Totals:	\$30,319,641.05	(\$8,369,404.25)	(\$46,632,858.00)	(\$52,852,072.00)	(\$27,543,077.00)