



# City of Hamilton, Ohio 2024 Adopted Annual Budget



**Final Version**

Last updated 03/05/24





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# **GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA) AWARD**

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Hamilton  
Ohio**

For the Fiscal Year Beginning

**January 01, 2023**

*Christopher P. Morrill*

Executive Director

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# INTRODUCTION

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# How to Use this Budget Book

Beginning with the 2021 Budget Book, the City of Hamilton moved to an online, completely interactive budget document. This option allows us to streamline the process with better workflow and produce a highly customizable end product that is easier to update and maintain. It provides a better product for our citizens that is mobile-friendly and ADA-optimized to maximize accessibility for residents with disabilities. The budget book can also be downloaded as a PDF and printed.

The budget document provides detailed information about the City of Hamilton's estimated revenues and expenditures for the ensuing fiscal year. It also serves as a work plan for the City and its departments, including a framework for setting priorities, strategic initiatives, and performance measures. The City of Hamilton's Annual Budget Book is divided into seven sections:

## **Introduction**

Includes a letter from the City Manager, the City of Hamilton's Vision/Mission/Values, City of Hamilton demographic information, Citywide organizational chart, information on the City's basis of budgeting and fund structure, fiscal policies, and budget process.

## **Budget Overview**

The Budget Overview section contains the 2024 Budget in Brief, Strategic Plan, Short-Term Factors, Priorities & Issues, and Personnel Changes.

## **Debt**

Details the City's long-term debt obligations, including bond ratings, debt to maturity schedules, and purpose of obligations.

## **Capital Improvements**

This section describes the City's capital plan and provides an analysis of the Hamilton Capital Improvement & Debt Service Fund, which funds a significant portion of non-enterprise fund capital.

## **Departments**

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

## **Fund Summaries**

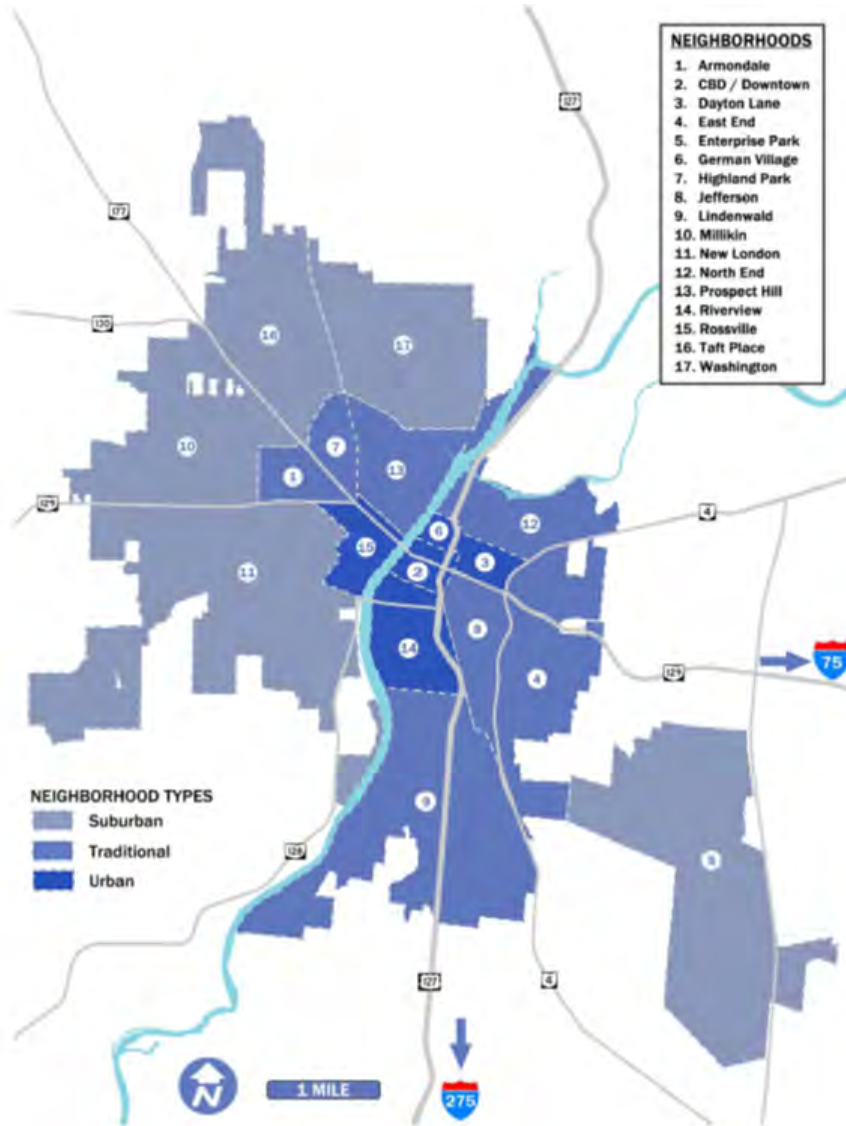
Outlines revenues and expenditures, as well as the purpose, of various City funds, including: General Fund, Special Revenue Funds, Capital Project Funds, Debt Service Fund, Enterprise Funds, Internal Service Funds, and Trust and Agency Funds.

## **Classification Summary**

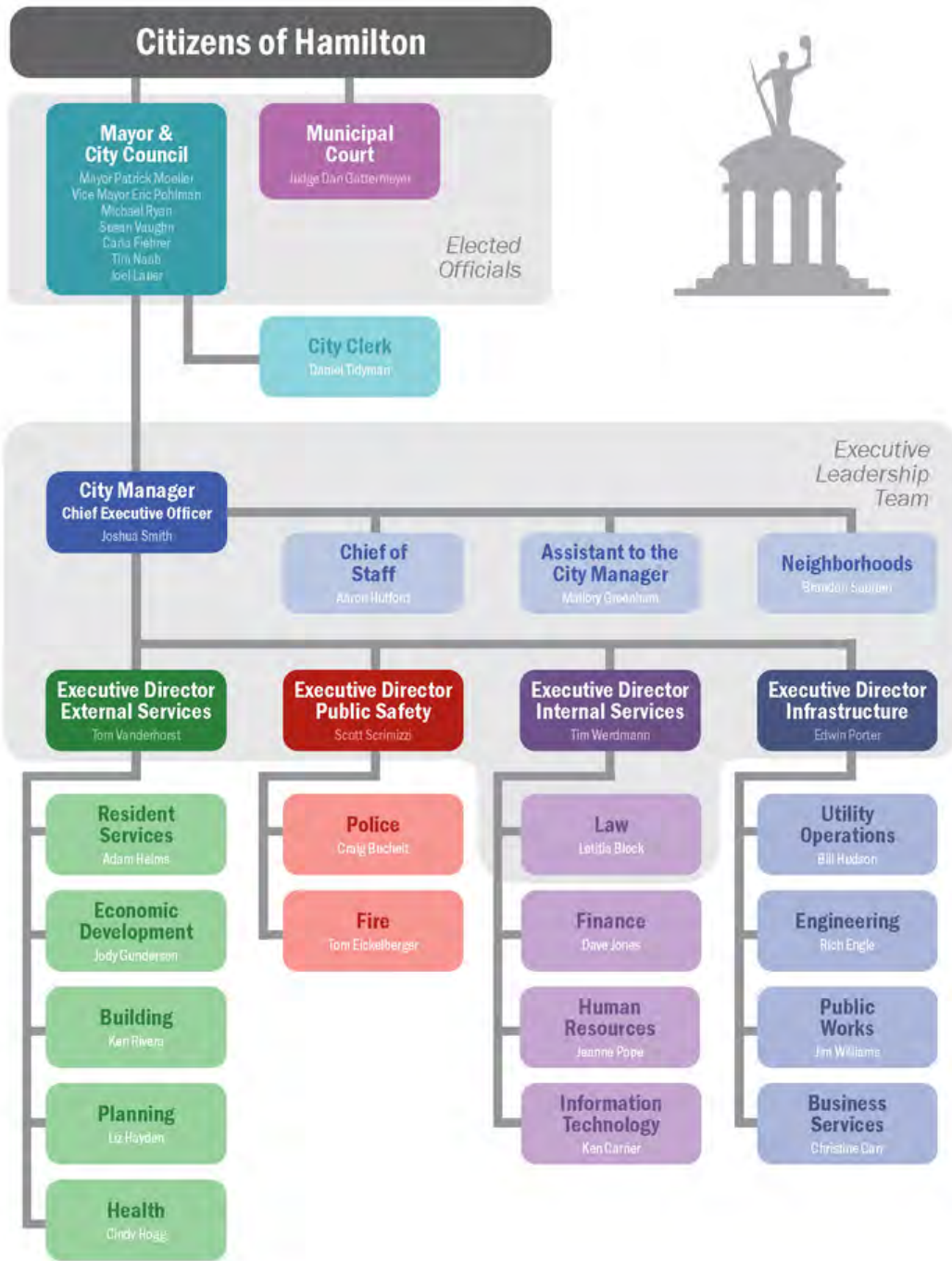
Outlines in detail the revenues and expenditures of the 2024 Budget approved by the Hamilton City Council.



# Map of Hamilton



# City Organization Chart



## List of Principal Officials

### Elected Officials

Pat Moeller	Mayor
Michael Ryan	Vice Mayor
Eric Pohlman	Council Member
Carla Fiehrer	Council Member
Timothy Naab	Council Member
Joel Lauer	Council Member
Susan Vaughn	Council Member
Daniel J. Gattermeyer	Municipal Court Judge

### Administrative Personnel

#### Appointed Officials

Joshua A. Smith	City Manager
Daniel Tidyman	City Clerk
Jeanne Pope	Director of Human Resources
Aaron Hufford	Chief of Staff

#### Executive Directors

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

#### Department Directors

Ken Rivera	Director of Building
Christine Carr	Director of Business Services
Jody Gunderson	Director of Economic Development
Richard Engle, P.E.	Director of Engineering
David Jones, CPA	Director of Finance
Cindy Hogg	Director of Health
Letitia Block, Esq.	Director of Law
Brandon Saurber	Director of Neighborhoods
William Hudson	Director of Utility Operations
Liz Hayden	Director of Planning
James Williams	Director of Public Works
Adam Helms	Director of Resident Services
Ken Carrier	Director of Information Technology Services
Thomas Eickelberger	Fire Chief
Craig Bucheit	Police Chief



# Population Overview



TOTAL POPULATION

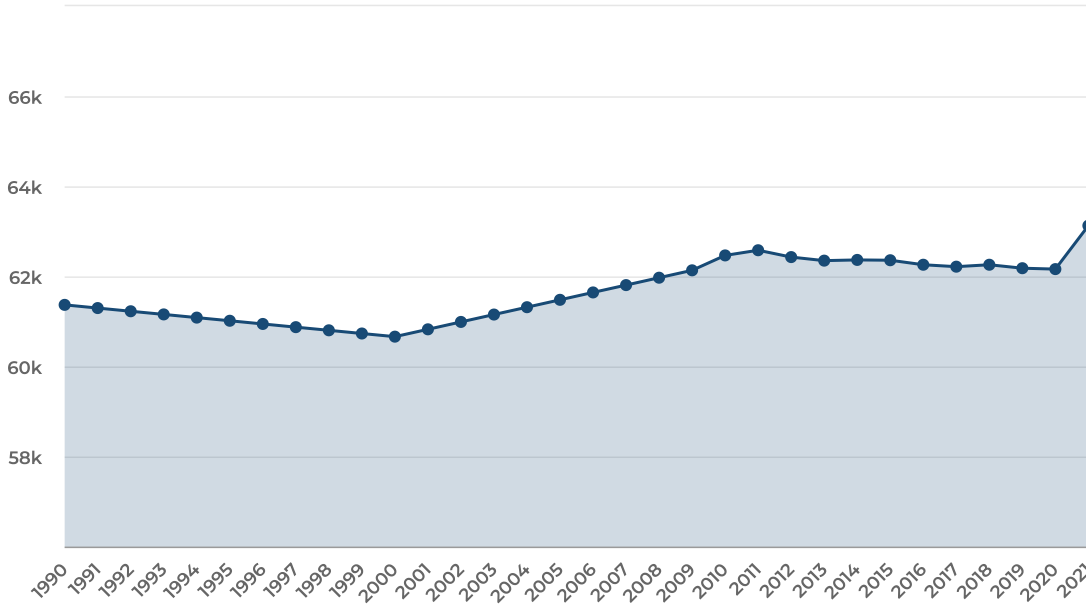
**63,127**

▲ **1.6%**  
vs. 2020

GROWTH RANK

**741** out of **2242**

Municipalities in Ohio



\* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



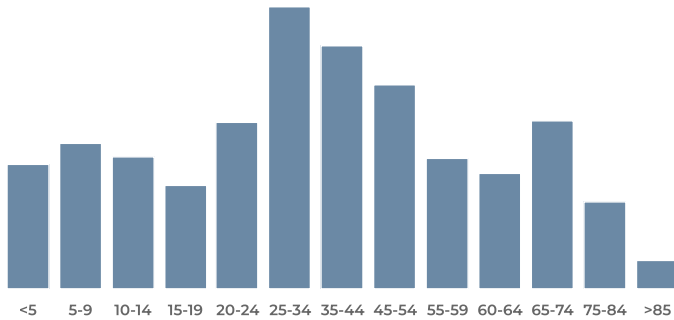
DAYTIME POPULATION

**35,124**

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

\* Data Source: American Community Survey 5-year estimates

## POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

\* Data Source: American Community Survey 5-year estimates

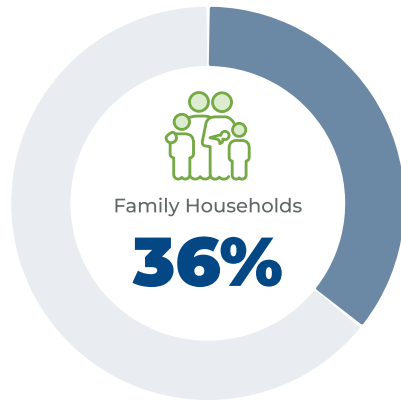


# Household Analysis

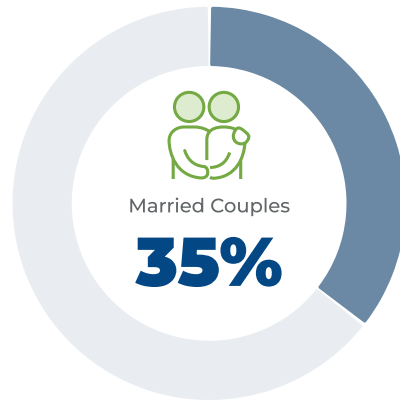
TOTAL HOUSEHOLDS

# 24,457

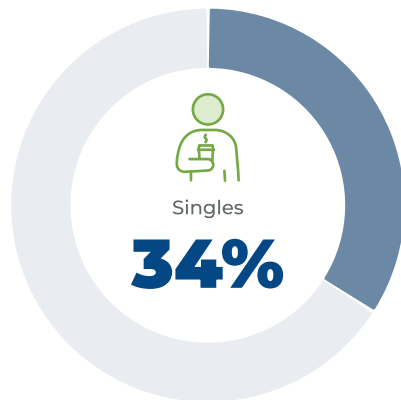
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



▼ **21%**  
lower than state average



▼ **23%**  
lower than state average



▲ **12%**  
higher than state average



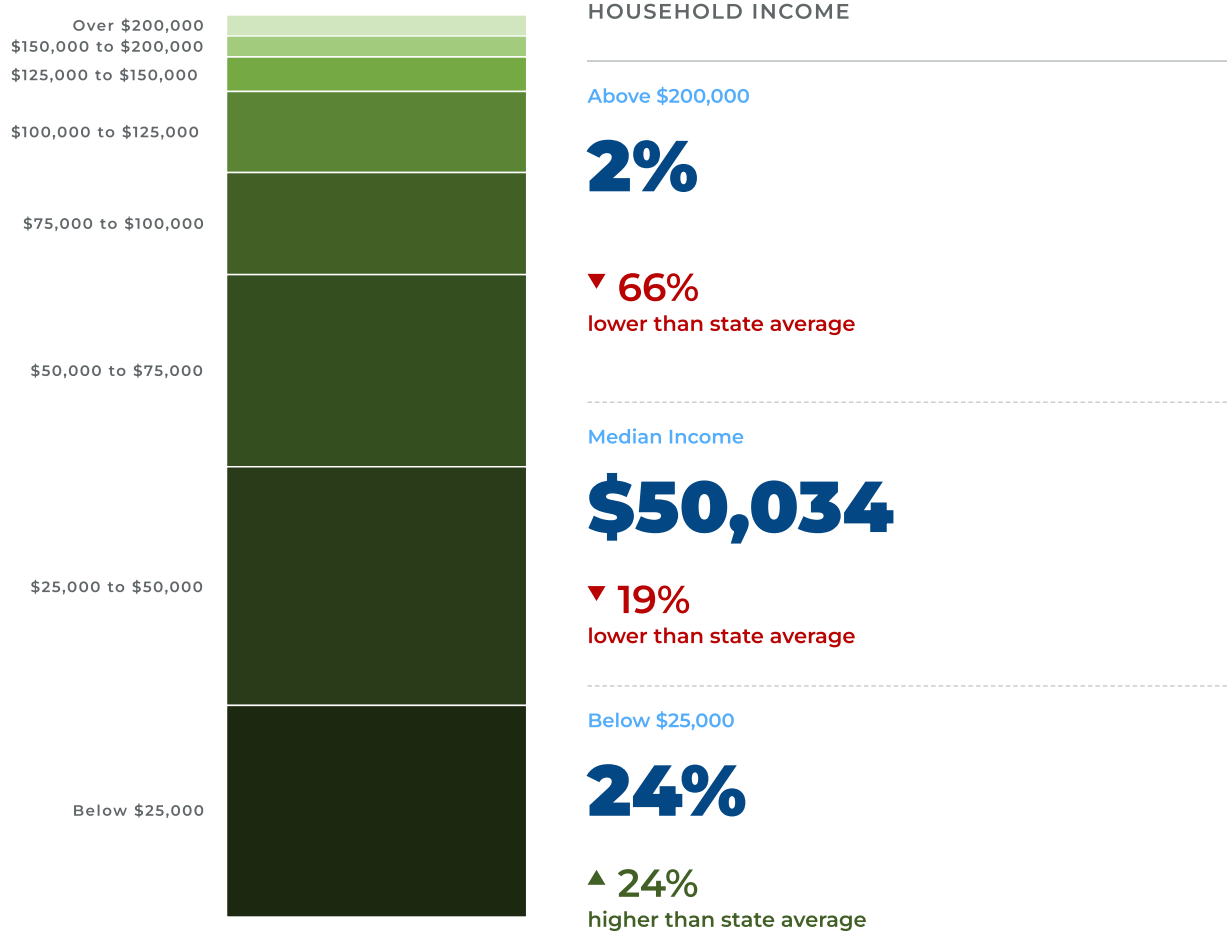
▲ **12%**  
higher than state average

*\* Data Source: American Community Survey 5-year estimates*



# Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



\* Data Source: American Community Survey 5-year estimates

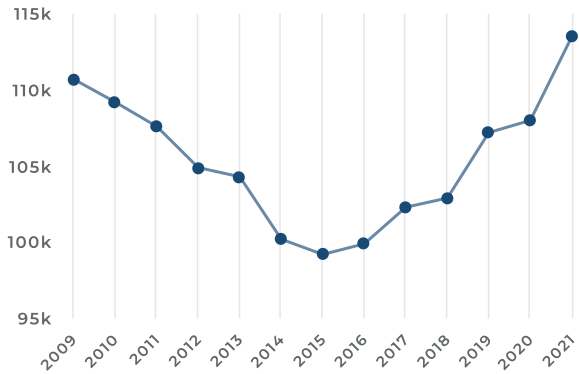


# Housing Overview



2021 MEDIAN HOME VALUE

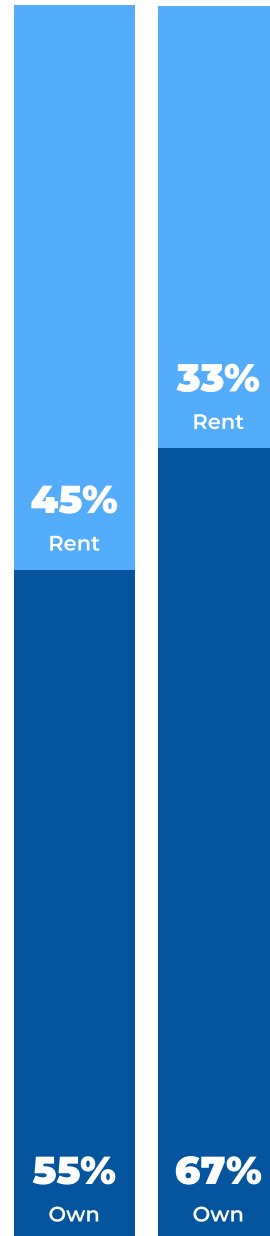
**\$113,500**



\* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

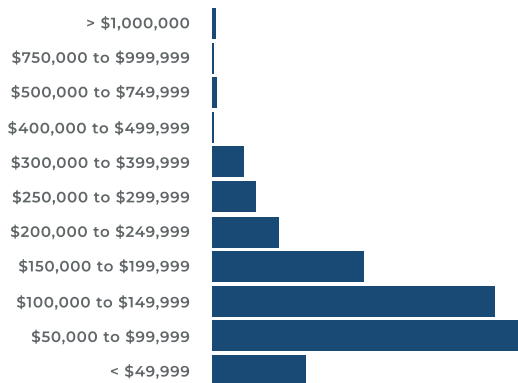
## HOME OWNERS VS RENTERS

Hamilton State Avg.



\* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

## HOME VALUE DISTRIBUTION



\* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.



## About the City of Hamilton



The City of Hamilton is located in the heart of the Cincinnati-Dayton metroplex. The county seat of Butler County, Hamilton covers an area of approximately 22 square miles bisected by the Great Miami River. The population within the city has steadily increased since the 1940s. Today, Hamilton is home to more than 63,000 people.

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

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

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

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

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

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

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

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

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

In March 1913, Hamilton suffered a devastating flood after five days of heavy rain. An amount of water approximately equivalent to one month's discharge over Niagara Falls flowed through the entire Miami River Valley region during the ensuing flood. The river rose with unexpected suddenness, and in Hamilton, flooding reached up to 18 feet in some areas. Approximately 200

residents lost their lives in the Flood of 1913, and damage in the Miami River Valley region was calculated at \$100 million, or the equivalent of \$2.58 billion in today's dollars.

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

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

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

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

Along with Hamilton's new cultural renaissance, businesses both large and small have been opening their doors in Hamilton. ODW Logistics was founded in 2009 through the local incubator and now employs more than 100 people in their downtown offices. In 2019, 80 Acres, a high-tech agriculture start-up located its headquarters in Hamilton's downtown and has seen tremendous growth.

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

Other initiatives aim to improve Hamilton's overall quality of life. The Marcum Apartment project added over 100 apartment units and four retail spaces, including Tano's Bistro and The Casual Pint, at the site of the former Mercy Hospital. This location sits in the heart of downtown Hamilton, and the presence of both nightlife options and market-rate housing will bring even more life to downtown. Construction on this project began in Spring 2017 and was completed in Summer 2018. The Champion Mill redevelopment continues to be a top priority. Spooky Nook Sports broke ground on the largest indoor sports complex in North America at this location in 2018. The development, which opened in 2022, includes an indoor sports complex, 200-room hotel, and convention space.

The City of Hamilton has a bright future ahead. With the opening of the Spooky Nook sports complex, 2023 was a big year for Hamilton. Our ongoing revitalization efforts have brought attention to Hamilton both regionally and nationwide, and will continue to make our community a vibrant place to live, work, and play.

# City of Hamilton Vision / Mission / Values

## VISION

### A city of authentic, active neighborhoods and people

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

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

## MISSION

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

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

## VALUES

### Passion for Hamilton

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

### Own the Outcome

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

### Respect

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

### Sense of Urgency

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

### Innovation

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

### Inclusion

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





## Letter from the City Manager

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

In accordance with Section 5.05 of the City Charter, the Proposed FY 2024 Annual All Funds Budget (hereinafter "Budget") of \$383.26 million is submitted for your consideration. The City of Hamilton's Budget and Financial Management Policies, City Council Resolution No. R2012-6-25, and the Government Finance Officers Association (GFOA) "Best Practices" are the framework for the City's fiscal policies and the 2024 Adopted Budget. The budget has been prepared within the framework of City Council's General Fund unencumbered reserve policy (relative to annual operating revenues), as established by Resolution 2012- 6-25. The Public Hearing and first reading of the 2024 Adopted Budget (Appropriations Ordinance) occurred at the City Council meeting on December 6, 2023. In advance of preparing the FY 2024 Budget, staff updated our internal three-year financial forecast (2024-2026). The forecast guides the preparation of the base budget for the upcoming budget cycle while being mindful of expenditures on the immediate three-year horizon.

We are cautiously optimistic that our revenues will continue to grow. However, we have been fiscally conservative with our budgeted revenues. In the coming years, substantial monies will be needed for many projects, including debt service for the new Criminal Justice Complex, a new firehouse (construction to begin in 2024), medic units, fire engines, police cruisers, wastewater bio-solid improvements and street improvements.

## Strategic Priorities for 2024

The 2024 budget places an emphasis on three strategic priorities: public safety, neighborhood development and infrastructure, including our RiversEdge Amphitheater.

### Public Safety

Public Safety (Fire, Police, Municipal Courts and 911 Dispatch) accounts for 65.37% of the General Fund Budget, or \$38,631,186. The Public Safety Budget includes the cost of seven School Resource Officers (SROs), which are reimbursed 75% by Hamilton City Schools. Over the last five years (2019 actual to 2024 budget), the Police and Fire Divisions budgeted expenditures compared to 2019 actual expenditures have increased \$6,266,277. The sworn complement has increased by 17 between the Police and Fire Divisions in that same timeframe. Additionally, we have invested nearly \$5,000,000 in capital since 2018 for Police and Fire using the General Fund Capital and Debt Fund and Community Development Block Grant (CDBG) Funds. These investments will help provide the tools that our frontline staff need to keep our community safe.

### Neighborhood Development

In order to continue our recent successes, neighborhood development will be of the utmost importance. Our strategy toward neighborhood development is focused on strengthening our neighborhoods and housing stock. Employers and workers need quality neighborhoods and housing in order to grow their businesses. In order to be successful, we must both expand and improve our housing options. Through projects like the Rossville Flats, which has started leasing space, and the Shuler Benninghofen Mill, we hope to methodically increase our housing options in Hamilton over the next few years. These new housing options will strengthen our neighborhoods as an influx of population drives investments. We are funding programs such as the upper floor residential grant program and expanding our code enforcement efforts to ensure the existing housing stock in Hamilton maintains an acceptable level of quality. Additionally, the incredible work of our Department of Neighborhoods continues to increase engagement within each of our 17 neighborhoods. This engagement strengthens our position as a choice-community in Southwest Ohio.

## Strategic Priorities for 2024 (Continued)

### Infrastructure

The City of Hamilton was focused on sustainability long before it was cool. The City of Hamilton meets over half of our energy needs through ownership or rights to power generated by renewable resources, including the Greenup, Meldahl and Hamilton Hydroelectric projects. As part of our efforts to control power costs, Hamilton sells the environmental attributes associated with our community's share of the power produced by eligible renewable generation resources in the form of renewable energy certificates (RECs). Sale of the environmental attributes through RECs does not alter the fact that over half of our energy is generated by hydroelectric resources. However, once the RECs are sold, we are not permitted to market that energy as "green" or "renewable." Commercial customers who would like to maintain the linkage between environmental attributes and all or part of their energy usage can participate in our EcoSmart Choice program. This is important to all of our customers, from large-scale manufacturers to residential homeowners. Additionally, the city has installed a series of electric vehicle charging stations.

Street paving and repairs has been identified by our residents as a top priority. Therefore in 2024, the City will transfer almost \$860,000 into an infrastructure renewal fund for street paving. We have also budgeted \$485,000 in the City's General Fund for our RiversEdge Amphitheater. Since 2017, the RiversEdge Amphitheater has held 121 events with 175,000 attendees. The total estimated economic impact to Hamilton businesses from the Amphitheater is \$6.25MM.

## City-Wide Staffing

In 2008, City-wide staffing was approximately 750 full-time employees. The City ended 2023 at 604 full-time employees. The 2024 Adopted Budget reflects the citywide complement of 691.1 full-time equivalents. Changes to City staffing from the 2023 budgeted complement of 680.6 are due to the following:

### Attrition of 2.0 positions in the following departments:

Neighborhoods — 2

### 2024 addition of 12.5 budgeted positions:

Building — 1

Law — 0.5

Municipal Court — 1

Police — 3.5

Public Works — 1.5

Resident Services — 3

Utility Operations — 2



# Capital Improvements 2024

The City is planning many initiatives, including investing \$50.4MM in capital improvements, vehicles and equipment in 2024, that will continue to enhance the quality of life in our community.

## Public Safety

- \$866,000 for a quint replacement at station 25 (includes Community Development Block Grant (CDBG) funding).
- \$227,911 for police cruisers and body cameras (includes Justice Assistance Grant).
- \$60,000 for a fire command staff vehicle.
- \$60,000 for Fire Station 25 building improvements.

## Engineering

- The City's Annual Concrete Repair and Resurfacing Program, designed to help keep Hamilton's roads in good condition, will cover multiple streets in 2024 including Front Street, NW Washington Boulevard, New London Road, Ridgefield Road, Meadowood Way, Cardome Drive, Bender Avenue, and Kahn Avenue. The overall program's budget is spread across the following funds:
  - \$3,000,000 in the Street Levy Fund.
  - \$1,120,000 in the Issue II Project Fund (OPWC Grant).
  - \$900,000 in the Sidewalk Special Assessments - 2024 Fund.
  - \$850,000 in the Stormwater Fund.
  - \$500,000 in the Infrastructure Renewal Program - 2024 Fund.
- Along with the Annual Concrete Repair and Resurfacing Program, the city has budgeted \$240,000 for a paving machine and will lease a milling machine for \$70,000 in 2024. With the new equipment, city staff will be able to mill and pave some of our smaller side streets that the contractor is unable to get to.

Other projects budgeted in 2024:

- \$1,516,000 — Bilstein Bridge Rehabilitation
- \$930,000 — Eaton Ave Improvements
- \$923,114 — G Street Bridge Demolition
- \$419,069 — New London Road widening
- \$338,000 — State Route 128 ODOT Urban Paving Program
- \$300,000 — Erie Ave and Dixie Highway intersection improvements
- \$295,215 — Wasserman Road Safe Routes to School
- \$270,000 — Ross Ave Safety Improvement

The Engineering Department has multiple storm sewer projects planned. The 2024 Adopted Budget includes \$2,720,000 in the Stormwater Management Fund. Listed below are the major projects:

- \$500,000 — Hammond Boulevard at Dayspring Drive
- \$350,000 — Annual storm lining project
- \$300,000 — Street Sweeper
- \$200,000 — Heaton Street at Becket Paper design
- \$160,000 — dump truck/snow plow replacement
- \$100,000 — critical storm sewer assesment

## Utility Operations — Gas

The Gas System is currently undergoing a rate study by the city's rate consultant. Rate adjustments are expected in 2024 that may increase the Gas System's capital plan. However, the 2024 Adopted Budget has \$270,000 in capital improvements below:

- \$250,000 — Regulators and Meters
- \$20,000 — Valve Replacements



## Capital Improvements 2024 (Continued)

### Utility Operations — Electric

The Electric Operating Fund budget, including both Meldahl and Greenup HydroElectric power plants, totals \$100,429,277. The Greenup and Meldahl administration and operating expenses are reimbursed by American Municipal Power (AMP) at 49.6% and the revenue for that reimbursement is budgeted at \$6,380,100. Transfers out for capital and debt service in the amounts of \$7,161,924 and \$2,766,400, respectively, are included in the operating budget. Also included is a transfer of \$10,000,000 to help facilitate coverage ratios.

The Electric Capital Improvement Fund has budgeted \$6,121,799 in improvements and has budgeted \$8,959,468 of revenue, which includes the transfer from operations of \$7,161,924 and reimbursements from AMP of \$1,345,544. The \$2,837,669 surplus in the Capital Improvement Fund will help build back the fund balance to adequate levels. The major projects included in the fund are:

- \$900,000 — Carbon Shaft Seal Replacement
- \$550,000 — Electric Vehicle Charging Stations
- \$500,000 — Pole Replacements
- \$440,000 — Vehicle Replacements
- \$400,000 — 138kV - Cabling Replacement
- \$400,000 — Fire Suppression Systems Replacement
- \$265,000 — Direct Buried Cable Replacement
- \$250,000 — FERC Relicensing
- \$250,000 — Power Plant Roof Replacement
- \$250,000 — Hanover Building Improvements
- \$200,000 — MESA Lidar Corrections
- \$200,000 — Turbine Runner Hub Inspections
- \$175,000 — Air/Oil Seal Replacements
- \$150,000 — Production System Capital Spares
- \$140,000 — OCB Replacement Program
- \$115,000 — Metering Equipment
- \$100,000 — 138kV Line Pole Inspection and Replacements

### Utility Operations — Water

The Water Operating Fund budget increased 9.52%, or \$1,492,109, over the 2023 Adopted Budget. The total operating fund budget is \$17,162,939. The largest components of the increases are a transfer to the Water Capital Improvement Fund of \$654,796 for an increase of \$320,254 over the 2023 Adopted Budget. Inflationary pressure has increased Production Operation by \$647,159 over 2023. Distribution Operations increased \$120,119. The Water Capital Fund will spend \$895,000, utilizing the transfer from the Water Operating Fund and carry over fund balance to fund the capital improvements. The Water Construction Fund issued a \$15 million Bond Anticipation Note through the Ohio State Treasurer's Ohio Market Access (OMAP) program at the end of 2023. Major capital improvements for the water system include:

- \$7,900,000 — Hamilton Enterprise Park Water Tower
- \$1,275,000 — Williams Avenue water main replacement
- \$2,960,000 — Solid contact basin overhaul and catwalk replacement
- \$1,000,000 — Rebuild filters and influent valves
- \$727,000 — Water main replacements
- \$692,000 — Van Buren Drive and Van Buren Court water main replacement
- \$390,000 — Fire hydrants, meters and valve replacements
- \$306,000 — Carlton Drive water main replacement
- \$260,000 — Well rehabilitation

## Capital Improvements 2024 (Continued)

### Utility Operations — Wastewater

The Wastewater Operating Fund increased \$735,653 or 5.45% over the 2023 Adopted Budget. Just like the Water Fund, inflationary pressures increased Production Operation by \$309,205 or 9.5%. The rise in capital costs also increased the transfer to the Wastewater Capital Improvement by \$128,778 or 23.7%. The Wastewater Operating Fund budget is \$14,243,353. Rate increases approved by City Council have budgeted sales to consumers up 5%.

The Wastewater Capital Improvement Fund has budgeted \$1,351,000 for the following major improvements:

- \$400,000 — Camera Truck
- \$350,000 — Roof Above Maintenance Shop
- \$110,000 — Primary Effluent Pump P-6&7
- \$100,000 — IPS VFD Cooling for P1, P2, P3
- \$100,000 — Primary Scum Collectors

Along with reissuing the \$3.3 million 2022 OMAP note at the end of 2023, this fund also plans to borrow an additional \$13,542,400. The two major items these funds will be spent on are:

- \$9,130,000 — Biosolids Improvements
- \$1,112,400 — New London Package Plant Elimination or Replacement

## Economic Development

The revitalization of Hamilton through targeted economic development efforts continues to fuel Hamilton's transformation into a destination for shopping, dining, nightlife, and urban living. The energy that makes our community unique grows with every day, with every new announcement, and with each investment. Notable announcements from the Economic Development Department in 2023 included:

- Vinylmax, a window manufacturing company and one of the City's top employers, began a \$15 million, 150,000 square-foot expansion expected to add 100 employees.
- Third Eye Brewing Company opened a second location at the former Pepsi plant on Route 4 in November 2023. The 27,000 square-foot building includes a taproom and full kitchen, and will allow the company to increase its brewery production from 2,000 to 10,000 barrels. The space has room for large-scale barrel aging, as well as a covered patio and private event area.
- COhatch, an Ohio-based office and co-working space provider, announced plans to open a location in Hamilton. They will renovate the former US Bank property in downtown at 219 High Street and plan to open in 2025.
- The Anthony Wayne building on South Monument Street in downtown Hamilton will be redeveloped into a Tapestry Collection by Hilton property. The \$16 million project will convert the apartment building, which used to be a 100-room hotel, into a boutique hotel with 54 rooms and is slated to open in 2024.
- Hamilton has experienced remarkable growth in its small business community, welcoming over 150 new businesses since 2015. From charming boutique shops to trendy breweries and delightful local burger joints, these additions have played a pivotal role in enhancing Hamilton's vibrancy and elevating our community's quality of life.

## Conclusion & Acknowledgements

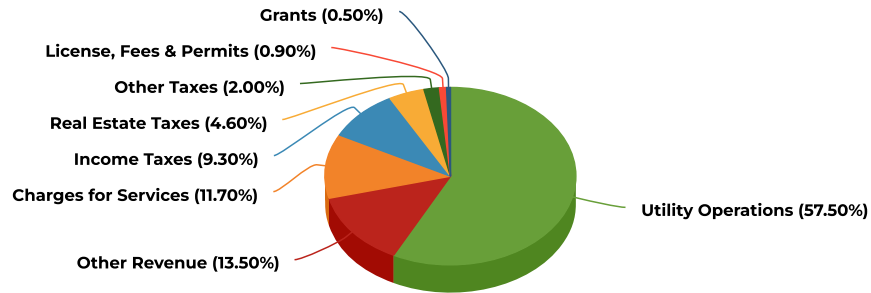
Thank you to Mayor Moeller, City Council, City staff, volunteers, and Hamiltonians for your concerted efforts to improve our community. A special thank you to Executive Director of Internal Services Tim Werdmann, Director of Finance Dave Jones, Assistant Finance Director Matthew McKinney, Director of Business Services Christine Carr, Finance Department Staff, and the Large Management Team. Their assistance was instrumental in preparing our FY 2024 Budget.



# Budget at a Glance

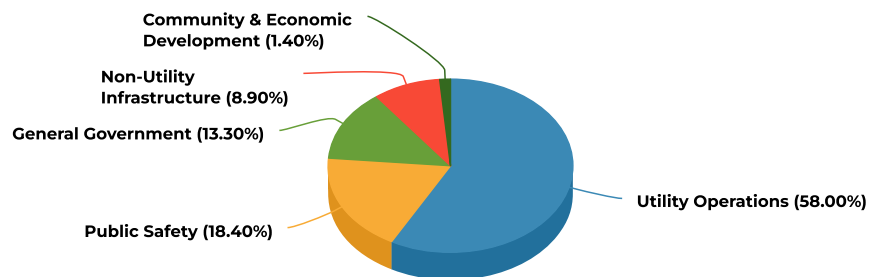
## Where the Money Comes From (All Funds)

All Funds Budget - \$382.95 Million



## Where the Money Goes (All Funds)

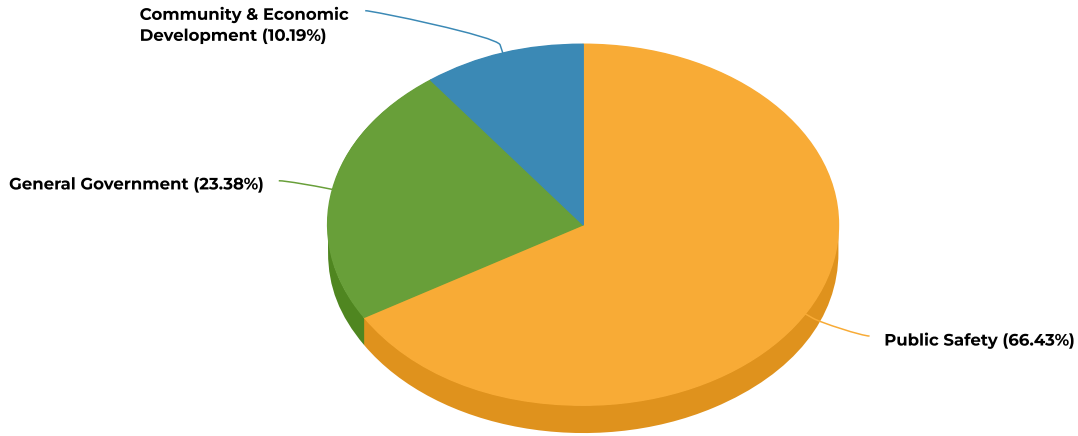
All Funds Budget - \$383.26 Million



## Budget at a Glance (Continued)

### Where the Money Goes (General Fund Only)

General Fund Budget - \$59.02 Million



# Fiscal Policies

## Financial Policies

City of Hamilton leadership developed a dynamic policy creation process to assist in organizational decision-making. These policies provide guidelines for short- and long-term planning activities to reach major goals and objectives. The policies also establish direction to guide the analysis, evaluation, and reporting of financial activities. The overall mission in setting budget and financial policies is to give City management the necessary tools to improve the financial condition of the city for its citizens and other stakeholders. The following financial policies and goals are based upon Resolution 2012-6-25 adopted by City Council on June 13, 2012. In 2024, the Finance Department will submit a proposed policy update to City Council.

## Budget Development Principles

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

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

## Balanced Budgeting

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

The 2024 General Fund Adopted Budget is structurally balanced, with projected expenditures equal to projected revenues. The City's General Fund unencumbered fund balance at December 31, 2023, was \$8,453,826. The City will continue to prudently manage expenditures over the course of 2024 with the ultimate goal of continuing to present a structurally balanced General Fund budget for the coming years. The City estimates that income tax revenues will increase approximately 4.48% in 2024 compared to the 2023 adopted budget. Actual 2023 General Fund income tax collections came in \$3.3 million higher than the original adopted budget.

**Accomplishment:** Implemented budgeting plan in 2023 to maintain a healthy General Fund unencumbered fund balance of \$8,453,826 at December 31, 2023, while also making significant investments in the City. The Economic Budget Stabilization Fund maintained a balance of \$1.2 million.

**Accomplishment:** In 2023, the City used \$3 million from the Economic Budget Stabilization Fund for a development agreement providing a forgivable loan to Crawford Hoying Development Partners, LLC. The agreement is for the redevelopment of the former Cohen Recycling Facility at 555 North Third Street into a mixed-use project consisting of a minimum three hundred market rate residential housing units, a one hundred twenty room hotel, and sixty thousand square feet of commercial space.

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

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

# Fiscal Policies (Continued)

## Budget Development

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

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

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

**Accomplishment:** In 2023, the City utilized the Hamilton Ohio Financial Transparency Center, powered by ClearGov, as a transparency tool for the City's stakeholders and held quarterly Finance Committee meetings. In 2018, the Department of Strategy and Information implemented the resident portal My Hamilton, a transparency performance dashboard that dynamically displays the city's non-financial statistical information.

## Revenues

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

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

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

# Fiscal Policies (Continued)

## Expenditures

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

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

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

## Investment

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

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

**Accomplishment:** Due to prudent investment strategies, the City earned \$5,436,746 in interest income for 2023.

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

**Goal:** Update City Investment Policy in 2024.





# Fiscal Policies (Continued)

## Capital Budget

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

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

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

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

## Utility Rates

The following are the utility rate policies of the City of Hamilton:

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

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

## Operating Budget

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

- Pay for all current expenditures with current revenues. Fund balances are used only when absolutely necessary, and only with the approval of City Council.
- Provide for adequate maintenance and repair of capital assets and for their orderly replacement in the budget.
- Protect against catastrophic losses through a combination of insurance and self-insurance funded programs.
- Empower department heads to be responsible for overseeing the execution phase of their budgets.
- Make purchase requisitions only in compliance with the budget. In the event that a potential budget shortfall is identified, every effort should be made to identify offsetting surplus amounts so net departmental spending will not be increased unless absolutely necessary.
- Maintain and update the budget throughout the execution phase, not only to adjust for additional necessary spending, but also to reduce over-budgeted account budgets as they are identified in order to discourage overspending and provide an accurate reference for future budgets.
- Initiate all purchases with a purchase requisition, except in the case of an unforeseeable emergency, and have an approved purchase order in place prior to the transaction. This policy creates a formal obligation of the City, encumbering the required funds against a budgeted account. An unforeseeable emergency is defined as an irregular, unplanned condition where a delay in procurement would cause an additional cost, an inability to meet a critical deadline, or negatively impact customer service.
- Requisitions, except those resulting from an unforeseeable emergency, will not be processed after purchase order cutoff date after the close of November. This cutoff is necessary for year-end processing, but also helps curb late, unnecessary spending patterns.
- Budget compliance is the first order criteria by which managers make transaction approval decisions. There may be overriding considerations, but these must be substantial, compelling, and defensible.

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



## Fiscal Policies (Continued)

### Debt Service

The City of Hamilton's debt service policies include:

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

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

### Risk Management

The following are the risk management policies of the City of Hamilton:

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

### Budget Adoption

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

## Budget Process

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

All funds, other than Agency Funds, legally require budgeting and appropriation. The primary level of budgetary control is the department and classification level in the General Fund and the fund and classification levels for all other funds. The two classification levels are personnel and non-personnel. Budgetary modifications may be made only by ordinance of the City Council.

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

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

The Butler County Budget Commission reviews estimated revenue and determines whether 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 for each fund. Prior to December 31, the City must revise its budget so that the total contemplated expenditures from each fund during the ensuing calendar year do not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriations measure. On or around January 1, the certificate of estimated resources is amended to include any unencumbered fund balances from the preceding year. The certificate may be further amended during the year if a new source of revenue is identified or if actual receipts exceed current estimates.

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

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

## Amendment Process

Under statutory requirement of Ohio Revised Code Section 5705.40, any appropriation ordinance or measure may be amended or supplemented, provided that such amendment or supplement complies with all provisions of law governing the taxing authority in making an original appropriation. Additionally, 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.

Throughout the year, budget amendments and supplemental appropriations must be approved by Hamilton City Council.

# Budget Process (Continued)

## Public Engagement

Several opportunities for public engagement occur throughout the budget preparation and adoption process. Hamilton's residents and business representatives interact with city officials and directors to propose new initiatives, provide feedback, learn about and participate in the City's budgeting process, and identify needs within the community while attending any number of public meetings and events. The City Manager holds meetings throughout the City 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 and the financial plan for the City of Hamilton in the upcoming year.

The City Manager and executive team make specific, detailed budget presentations at regular City Council meetings to keep the public and City Council informed and share comprehensive information about budgeting priorities. Presentations, which outline new initiatives and projects, are available online through the City's website and shared via the City's active social media platforms. Local news sources, which report in print and online, receive 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 provided regularly at City Council meetings and are included in the City Council agenda accessible online from any computer. The City has partnered with ClearGov to launch a financial transparency tool for citizens, City Council, City management, and employees to gain detailed information about the City using a dynamic display of graphs and tables.

The 2024 Adopted Budget is available for viewing on the City's website.



### **South Hamilton Crossing**

*The South Hamilton Crossing (SHX) project connects Grand Boulevard with University Boulevard by replacing an at-grade railroad crossing with an overpass and half-mile wide roadway extension. The bridge offers residents and visitors uninterrupted flow across the railroad tracks, reducing congestion caused by the significant daily train traffic. Additionally, the overpass improves access to Miami University Hamilton Campus, Vora Technology Park, and 60 acres of vacant, development ready land at University Commerce Park. In 2018, the overpass was renamed Jim Blount South Hamilton Crossing in honor of Jim Blount, a famous local historian and longtime advocate for the project.*

# Budget Process (Continued)

## 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, trends, and 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, department, and 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 City of Hamilton's 2024 Budget is a plan of action that utilizes the City's financial resources to provide for the needs of the community.

The Financial Plan serves multiple purposes including, but not limited to, illustrating the current and future financial status of the City, providing alerts when changes must be made (which allows for smoother transitions), and acting as a guideline for budgeting and long term planning. Additionally, each of the City's four utilities has a 10-year plan created internally and reviewed by outside consultants as needed. This plan is updated semi-annually in order to maintain accurate projections.

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

We began the 2024 budget process with workshops to help executive directors and department heads understand the parameters for budgeting and the strategic direction for the City. Official budget planning, which begins with capital, departmental positions, and operating budget requests, launched in April. During budget planning and development, the Executive Leadership Team (ELT) works to align departmental needs with City goals and priorities so that all budget requests support and further the City's expressed strategic plan and initiatives. Finance initiates this process by rolling out planning sessions in phases, setting up budget modules, and working with each executive director and department head to build out their departmental budgets.

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

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

The City allows its stakeholders the opportunity to weigh in by holding several presentations of the budget prior to City Council's first reading. Citizens can request changes to and ask questions about the budget and City Council can adjust the budget. After adjustments are made to the budget, the City Manager presents the budget to City Council at a public hearing. When City Council agrees with the budget presented, they move to adopt the budget. When the budget is adopted, the budget becomes effective on January 1. During the budget year, the Finance Department monitors the budget, processes amendments to the budget, and provides ongoing analyses of various budgeting factors.



# Budget Process (Continued)

## Budget Timeline

Timeline for 2024 Budget	
July 3, 2023	Notice of Public Hearing in Journal-News (10 days before hearing) Tax Budget for 2024 available for inspection
July 12, 2023	Finance Director presents Tax Budget of Estimated Resources to City Council at public hearing for adoption
By July 15, 2023	Submit Tax Budget of Estimated Resources to Butler County Auditor for Certification
By July 15, 2023	Release CM Health Benefits Budget to the City's Employee Health Benefits Committee
July 31, 2023	Release Operating and Capital Budget instructions to all departments All department directors must meet with Finance
August 7 - August 25, 2023	All departments review and submit Operating Budget worksheets Directors will work with Finance
August 7 - August 25, 2023	All departments review and submit Position Budgeting worksheets Every full-time position must be accounted for
August 7 - August 25, 2023	Finance requests all departments submit 3 performance measures that align to strategic plan
August 28 - September 15, 2023	All departments review and submit Capital Budget worksheets Capital items greater than \$10k must have completed worksheets
By September 1, 2023	Butler County Auditor Certifies Tax Budget for Estimated Resources
By September 15, 2023	Capital and Operating Budgets required to be submitted to Finance
September 27, 2023	City Manager presents Operating Budget Summary to City Council - City Council to provide direction on budget
October 2 - 26, 2023	Finance finalizes all funds budget
November 10, 2023	Finance Committee Budget Meeting - Infrastructure Funds
November 17, 2023	Finance Committee Budget Meeting - General Fund, Parks, Parking & Golf Funds
November 24, 2023	Notice of Public Hearing in Journal-News (10 days before hearing)
December 6, 2023	Public Hearing and First Reading of FY24 Budget presented to Council
December 13, 2023	Second Reading of Budget Legislation and Adoption by Council
On or before January 1, 2024	Certificate of Estimated Resources amended to include Unencumbered Fund Balances
January 1, 2024	2024 Adopted Budget effective
Throughout 2024	Budget Amendments and Supplemental Appropriations as necessary



# Budget Process (Continued)

## Budget Assumptions

The following major assumptions have been used in developing the 2024 Budget:

- Only Council-approved, contractually required compensation (special pays, salary increases, etc.) have been budgeted for represented employees.
- A 3.00% cost-of-living adjustment (COLA) and performance-based step increases have been budgeted for non-represented and certain represented employee groups.
- The required 2024 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 2024. Sworn Police Division and Fire Division employees participate in the Ohio Police and Fire Pension Fund (OP&F), which requires an employer contribution of 19.5% for police officers and 24% for firefighters in 2024.
- All health benefits items (vision, dental, medical, healthcare savings accounts, and waivers) have been increased at a rate of 3.0%, which is consistent with the direction provided to the Employee Health Benefits Committee under Administrative Directive No. 334.
- The Workers' Compensation rate utilized for 2024 is 1.75%.
- The employer-paid contribution to Medicare for 2024 is budgeted at the federally required rate of 1.45% of wages.
- Only necessary and justified increases have been budgeted for total "other" non-personnel expenses (contractual services, fuel, supplies, etc.).
- Capital outlay has been recommended only if resources can support the recommended expenditures in the respective funds. A 5-year capital improvement plan has been compiled beginning with the 2024 Adopted Budget. See the Capital Improvements section of this book for more detailed information.
- Although the City has seen record income tax growth the past several years, we remain conservative in budgeting General Fund income tax revenue. The 2023 adopted budget was \$25.96 million, with actual 2023 collections projected to come in around \$29.56 million. We increased the 2024 adopted budget to \$27.13 million, a 4.48% increase from 2023 adopted.
- The City of Hamilton's Electric (2%), Water (6.5%), and Wastewater (6.5%) utilities have rate increases effective in 2024.

## Basis of Budgeting

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 2024, provides funding for core services, desired programs, critical needs, equipment replacement, and facility and equipment upgrades.

The City of Hamilton's budget is prepared using a budgetary basis of accounting and budgeting rather than the generally accepted accounting principles (GAAP) approach of modified accrual accounting. Basically, the City accounts and budgets for transactions on a cash basis, meaning revenues are recognized when they are collected and expenses are recognized when they are paid, with encumbrances recorded as the equivalent of expenditures. This is different from 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. However, the City's audited financial statements utilize a modified accrual basis of accounting.





# Fund Structure

## Fund Classifications & Structure

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

Fund classifications are the fund categories used to roll up the financial data of similar funds and present the associated information for financial reporting purposes. While a number of fund classifications exist, the fund classifications 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 Fund Summaries section of this document.

### What is a Fund Balance?

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

### How are Fund Balances Used?

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

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

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

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

## Fund Structure (Continued)

### Changes in Major Fund Balances

The City of Hamilton has two major funds for the 2024 Adopted Budget: the General Fund and the Electric Utility Fund. These funds have revenues and/or expenditures, excluding other financing sources and uses, which constitute more than 10% of the revenues and expenditures of the total appropriated budget and are denoted by the symbol '+' on the Governmental Funds and Proprietary Funds charts that follow.

#### **General Fund**

In 2021, the City used American Rescue Plan Act (ARPA) funds for revenue replacement totaling \$8,500,000, resulting in overall revenue increasing approximately \$8.94 million, or 17.82%, compared to 2020. The City used a combination of the ARPA funds and carryover fund balance to make several strategic expenditures to invest in the City's future and keep the momentum going in the growth the City has seen in recent years. The City used approximately \$4.25 million for property acquisition and development, \$1.4 million to move and renovate a historic train depot, and \$7 million to establish a reserve that will eventually be used for the development of North Hamilton Crossing. The unencumbered fund balance in the General Fund at the end of 2021 was \$8.29 million (14.03%).

Income tax collections in 2022 increased approximately \$2.97 million, or 11.17% above actual 2021 amounts. Factoring out the revenue replacement funds the City booked as revenue in the General Fund during 2021, overall General Fund revenue increased approximately \$3.25 million. Overall General Fund expenditures decreased slightly in 2022 when you factor out the \$8.5 million of ARPA funds used in 2021. As a result, the unencumbered fund balance in the General Fund at December 31, 2022, was \$9,994,205.83 (18.56%).

Again in 2023, the City saw record income tax collections with taxes increasing \$2,022,700.76, or 7.42% above 2022 actual. Overall General Fund revenue increased \$5.9 million over 2022, with the City seeing significant increases in interest income and Federal grants. The City received ARPA grants from the State of Ohio in 2023 for police and fire employee retention. Department members received one-time bonuses using these funds from the state. When you compare the City's actual 2023 expenditures to 2022, you will see a significant change in the Police and Fire departments within the General Fund. In 2023, actual expenditures in these departments increased \$28.6 million over 2022. The City used \$25,090,200 of American Rescue Act revenue replacement funds for public safety salary and benefits in 2022 charged directly to the Coronavirus Local Fiscal Recovery Fund. This freed up General Fund monies for various projects including the new Criminal Justice Center (\$10 million), Stormwater System improvements (\$2.2 million), grant for a new hotel project in downtown (\$3 million), Fire Station 26 replacement (\$4 million), and various other projects. The unencumbered fund balance at December 31, 2023 in the General Fund was \$8,453,825.84 (14.12%).

#### **Electric Utility Fund**

The City's existing Electric Utility rate plan was implemented in 2019 and expired in 2023. The plan provided for two percent (2.00%) total revenue increases from 2019 through 2023. These increases supported proactive maintenance of electric infrastructure, supported \$6.00 million in annual capital improvements (approximately equal to annual depreciation), accounted for increased capacity and transmission costs, and offset inflationary increases not recovered in the prior rate plan. The City is currently in the process of completing a new cost of service study for the Electric System. City administration will remain focused on correcting legacy issues to drive further cost reductions. Our goal is to serve the City with reliable power that is price competitive at the local and national level. The City's revenue from sales to customers increased slightly (1.78%) in 2023 compared to 2022. Overall revenue in the Electric Utility Fund increased approximately \$3.89 million, or 4.08% in 2023.

Expenditures in the Electric Utility fund increased \$6.76 million in 2023 compared to 2022. The City experienced an increase in purchased power costs in 2023 compared to 2022, with an increase of approximately \$893k, or 1.75% and an overall increase in Transfers Out of \$4.38 million (\$6 million increase in transfer to the Electric System Reserve Fund). The ending unencumbered fund balance in the Electric Utility fund at December 31, 2023, was \$33,625,637.16, an increase of approximately \$1.1 million from the unencumbered balance at the end of 2022.

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

# Fund Structure (Continued)

## Governmental Funds

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

- General Fund — This fund is used to account for all financial resources except those accounted for in another fund, such as the Proprietary, Fiduciary, or other governmental funds. The General Fund balance is available to the City for any purpose provided it is permissible under the laws of the State of Ohio.
- Special Revenue Funds — These funds are used to account for specific revenue sources that are restricted to expenditures for specified purposes other than debt service or capital projects. Special revenue funds are not used for revenues derived from resources that the City may manage on behalf of other entities such as individual trust accounts, private organizations, or other governments.
- Capital Projects Funds — These funds are used to account for resources restricted to expenditures for the acquisition and/or construction of major capital facilities (i.e. roadway infrastructure improvements).
- Debt Service Fund — This fund is used to account for resources that are restricted to the repayment of debt service (principal and interest) due on general obligation debt issued by the City. The City currently has only one debt service fund.

**Governmental Funds**

- General Fund +**
- Debt Service Fund**
- Special Revenue Funds**
  - One Renaissance Center Fund
  - Hamilton Municipal Court Spec Projects
  - Hamilton Court Special Projects
  - Public Safety and Health Income Tax
  - Rounding Up Utility Account Trust
  - Hamilton Municipal Court Capital Imp
  - Hamilton Capital Imp & Debt Service
  - Dispute Resolution Proceeds
  - JAG Grant
  - Land Reutilization
  - Law Enforcement Trust
  - Public Safety Special Project
  - Probation Services
  - Drug Law Enforcement Trust
  - DUI Enforcement & Education Trust
  - Indigent Drivers Alcohol Treatment
  - Police Pension
  - Police Levy
  - Fireman’s Pension
  - Emergency Medical Service Grant
  - Charter Fire Force
  - Fire EMS Levy
  - Immunization Action Plan
  - Kathryn Weiland Trust Income
  - Street Levy
  - Motor Vehicle License Tax
  - Stormwater Management
  - Refuse Collection and Disposal
  - Street Maintenance
  - Convention and Visitors Bureau
  - Parking
  - Parking Capital Improvement
  - Golf
  - Coronavirus Local Fiscal Recovery
- Capital Projects Funds**
  - Special Assessments
  - Sidewalk Special Assessments – 2022
  - Sidewalk Special Assessments – 2023
  - Sidewalk Special Assessments – 2024
  - Issue II Project Fund
  - Infrastructure Renewal Program – 2023
  - Infrastructure Renewal Program – 2024
  - Spooky Nook PACE
  - Criminal Justice Construction
  - Tax Increment Financing (TIF) and Residential Improvement District (RID)
  - Capital Funds:
    - MITIE Talawanda
    - Walmart MITIE Hamilton
    - Matandy Steel MPITIE
    - Robinson Schwenn MPITIE
    - RIDS-MPITIE Citywide District
    - RIDS-MPITIE North District
    - RIDS-MPITIE South District
    - Twin Run MPITIE
    - Quality Publishing MPITIE
    - Shoppes @ Hamilton MPITIE
    - Historic Developers (Mercantile)
    - Tippman Properties
    - Neturen Manufacturing TIF
    - Champion Mill Sports Complex TIF
    - Mixed Use Development SODA TIF



# Fund Structure (Continued)

## Proprietary & Fiduciary Funds

### Proprietary Funds

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

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

### Fiduciary Funds

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

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

<u>Proprietary Funds</u>	<u>Fiduciary Funds</u>
<p><b>Internal Service Funds</b></p> <ul style="list-style-type: none"> <li>• Fleet Maintenance Fund</li> <li>• Central Services Fund</li> <li>• Central Benefits Fund</li> <li>• Economic Budget Stabilization Fund</li> <li>• Champion Mill Reserve Fund</li> </ul>	<p><b>Trust &amp; Agency Funds</b></p> <ul style="list-style-type: none"> <li>• Unclaimed Monies Fund</li> <li>• Benninghoffen Trust Fund</li> </ul>
<p><b>Enterprise Funds</b></p> <ul style="list-style-type: none"> <li>• Gas Utility</li> <li>• Gas Construction Fund</li> <li>• Gas Capital Improvement Fund</li> <li>• Gas Rate Stabilization Fund</li> <li>• Gas Bond Service Fund</li> <li>• Electric Utility +</li> <li>• Electric Construction Fund</li> <li>• Hydroelectric Operations Fund</li> <li>• Electric Capital Improvement Fund</li> <li>• Electric Rate Stabilization Fund</li> <li>• Electric System Reserve</li> <li>• Electric Bond Service Fund</li> </ul>	<ul style="list-style-type: none"> <li>• Water Utility</li> <li>• Water Construction Fund</li> <li>• Water Capital Improvement Fund</li> <li>• Water Rate Stabilization Fund</li> <li>• Water Bond Service Fund</li> <li>• Wastewater Utility</li> <li>• Wastewater Construction Fund</li> <li>• Riverside Nature Area Conservation</li> <li>• Wastewater Capital Improvement Fund</li> <li>• Wastewater Rate Stabilization Fund</li> <li>• Wastewater System Reserve Fund</li> <li>• Wastewater Bond Service Fund</li> </ul>



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# **BUDGET OVERVIEW**

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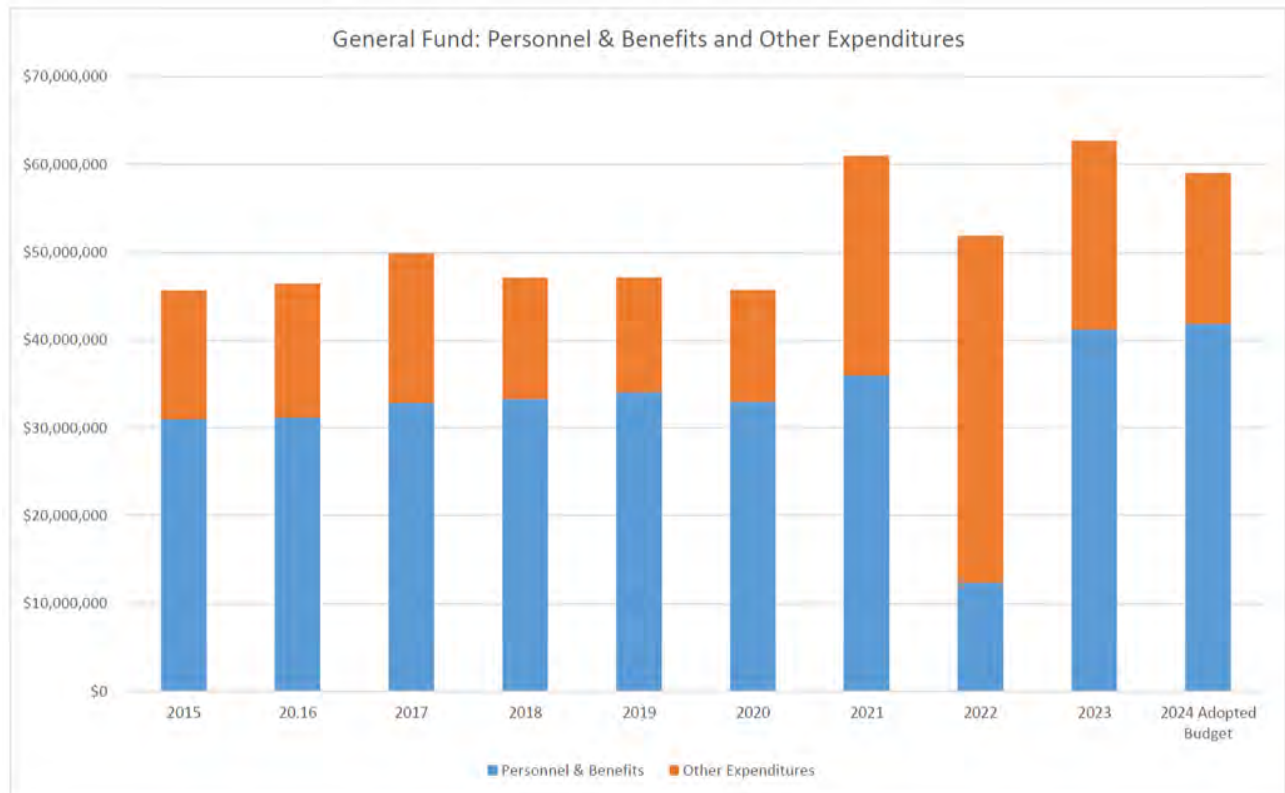
# Personnel Changes

## Staffing

The City of Hamilton works assiduously to streamline staffing levels in each department to ensure optimal efficiency and effectiveness in executing the City's strategic plan. Over the past ten years, the City made strategic changes to how it serves the residents and businesses of Hamilton by decreasing personnel and contracting out certain services to improve quality and efficiency for our stakeholders. Uncertain economic conditions and declining state support to municipalities influenced the City's decision to judiciously cut staff to sustainable levels in 2015, as seen in the chart below.

The chart below shows that the General Fund's 2024 Adopted Budget includes a 35.03%, or \$10.85 million increase in personnel and benefits above 2015 levels. The City has consistently focused on public safety over this time period, and contractual increases for police and fire have been offset by reductions in staffing in other departments. The City contracted park system management to the Hamilton Parks Conservancy, began using Butler County for 911 dispatch, and outsourced income tax collections to the Ohio Regional Income Tax Authority. You will notice a significant drop in General Fund personnel & benefits in 2022 due to the City using ARPA revenue replacement funds to cover a significant portion of police and fire salaries that year. The City used these General Fund monies to make strategic investments in the City.

The second table that follows breaks down the full-time equivalents (FTEs) by department for the 2024 Adopted Budget compared to the 2023 Adopted Budget. Additional details concerning how FTEs are budgeted by department can be found in the Departments section of this book. The net increase in FTEs budgeted for 2024 totals 10.50 FTEs above the 2023 Adopted Budget.





## Personnel Changes (Continued)

### FTEs by Department

The 2024 Adopted Budget includes an overall increase of 10.5 FTEs in comparison to the 2023 Adopted Budget. The most significant increases were seen in the Resident Services Department and Police. Resident Services added three full-time positions for the RiversEdge Amphitheater. The additional positions will allow the City to expand its current concert series offerings and provide other events at different venues throughout the City. The Hamilton Police Department budgeted FTEs increased by 3.5 with the addition of one Police Civilian Employee and 5 part-time Public Safety Associates.

Department	2023 Adopted Budget FTE's	2024 Adopted Budget FTE's	Change from 2023 Adopted
Building	5.20	6.20	1.00
Business Services	0.00	0.00	0.00
City Clerk	1.00	1.00	0.00
Economic Development	3.87	3.87	0.00
Engineering	26.00	26.00	0.00
Finance	15.25	15.25	0.00
Fire	110.83	110.83	0.00
Health	8.20	8.20	0.00
Human Resources	6.75	6.75	0.00
Information Technology Services	11.25	11.25	0.00
Law	4.75	5.25	0.50
Mayor and City Council	7.00	7.00	0.00
Municipal Court	31.00	32.00	1.00
Neighborhoods	6.50	4.50	(2.00)
Office of the City Manager	3.17	3.17	0.00
Parks	0.00	0.00	0.00
Planning	6.20	6.20	0.00
Police	137.83	141.33	3.50
Public Works	49.00	50.50	1.50
Resident Services	46.80	49.80	3.00
Utility Operations	200.00	202.00	2.00
<b>Total</b>	<b>680.60</b>	<b>691.10</b>	<b>10.50</b>

# Strategic Plan Update: 2021 - 2024

This is an exciting time to be a Hamiltonian as the City continues to breathe life into many of its hidden treasures. In 2018, the City redesigned its strategic plan to focus on Hamilton's desirable, safe, and vibrant neighborhoods.

On this page are the performance measures of our 2021-2024 plan. This chart represents where we want to be by the end of 2024. This Budget Book will discuss the amount of progress the City has made over the past few years. In most cases, we are more than a year ahead of our pace to meet the goals that were established. By tracking our progress, we can ensure that we are utilizing the correct strategies to benefit the City as a whole.

## Have Desirable, Safe, and Vibrant Neighborhoods

Measure	Progress
<b>Increase Hamilton Housing Index by 2% Annually</b> Identify 10 homes owned by the City of Hamilton or partners in strategic areas and market them to new passionate home owners	In progress
Incentivize 25 market-rate infill (empty lots) single-family homes in urban & traditional neighborhoods	In progress
Develop a "streets strategy" team to improve Pavement Condition Index by 5% citywide	In progress
Allow CRA tax abatement on new construction of single-family homes	In progress
Enhance CLEEN partnership between HPD, Health, and neighborhoods/ Neighborhood Enhancement Program by end of 2018	Complete
Develop neighborhood block challenge grant program for residential structures run by 17Strong	Not started
Increase engagement of neighborhoods via 17 Strong to become safe and clean	In progress
Comprehensively rezone neighborhoods to encourage mixed uses	In progress
Demolish blighted structures with no redeemable market/ architectural value	In progress
Create cross-functional teams empowered to resolve blight and/or problem areas	In progress
Utilize Rental Inspection for repeat nuisance violations	Not started
Create plan for dealing with abandoned/unfinished subdivisions	In progress
<b>\$3 Million in New Investment Per Year in Urban Core</b> Execute riverfront master plan and Spooky Nook @ Champion Mill	In progress
Work with Great Miami Rowing to engage residents on riverfront	Complete
Decrease vacancy rate in commercial/restaurant space in High/Main corridor and German Village	Complete
Develop a designated outdoor refreshment area	Complete
Pursue modification of northern low level dam	Not started
Pursue development of Hamilton Beltline Recreational trail to connect to the Great Miami River Recreational Trail	In progress





## 2024 Budget in Brief

The City of Hamilton's Budget and Financial Management Policies, City Council Resolution 2012-6-25, and the Government Finance Officer's Association (GFOA) "Best Practices" are the guidelines utilized for the City's annual budget development. The State of Ohio's definition of a balanced budget requires each fund's beginning-year cash balance, plus the fund's projected annual revenues to be equal to or greater than the annual expenditure appropriation.

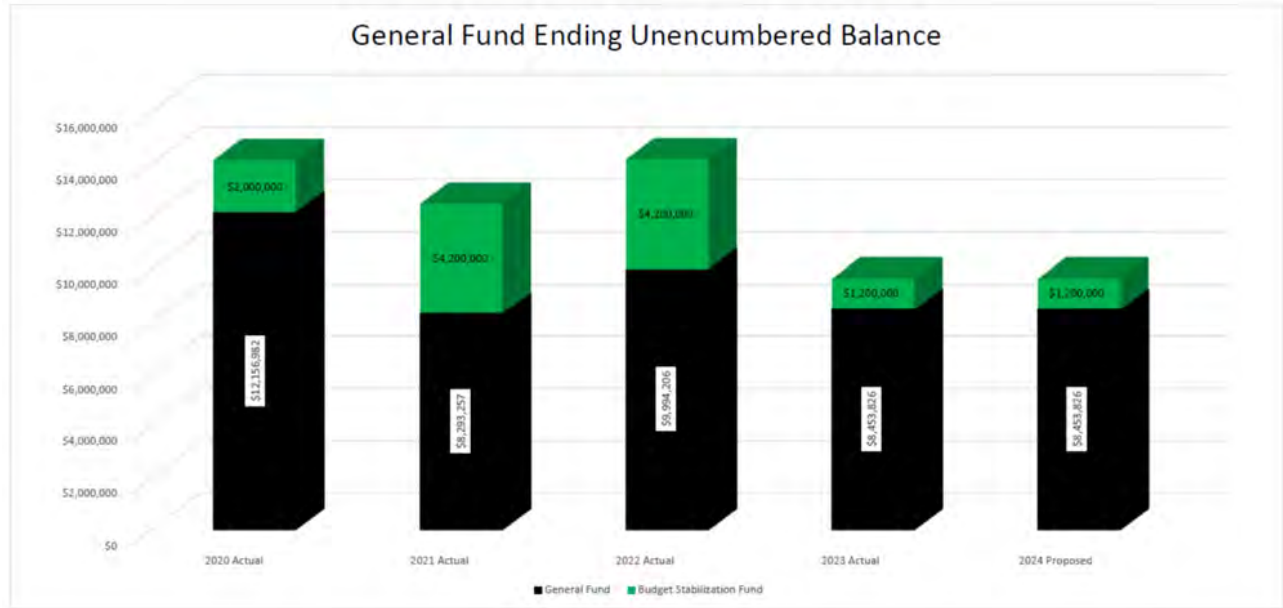
The City's 2024 Proposed All Funds Budget totals \$383,260,734. There were no changes by City Council to the proposed budget during the budget process, the proposed budget was adopted. The 2024 Proposed All Funds Budget is 6.50% higher than the 2023 Adopted Budget of \$359,879,728. Significant increases in the 2024 Proposed Budget are described below.

- The 2024 Adopted Budget in the Water Construction Fund increased \$5.16 million due to planned improvements at the water production plant.
- The 2024 Adopted Budget in the Wastewater Construction Fund increased \$7.16 million due to biosolids improvements at the wastewater treatment plant.
- 2024 budgeted expenditures in the General Fund increased \$3.57 million compared to the 2023 Adopted Budget. The 2024 adopted budget includes \$1.77 million increases in personnel and benefits for City employees and a \$1.80 million increase in other expenditures.
- The 2024 Adopted Budget in the Infrastructure Renewal Program - 2024 Fund increased \$2.01 million compared to the 2023 adopted budget in the Infrastructure Renewal Program - 2023 Fund. Budgeted projects in 2024 include deck replacement on the Bilstein Bridge and Eaton Avenue resurfacing.

This Budget in Brief summarizes the larger funds by their category type below. Significant changes in the 2024 Proposed Budget will be identified throughout this narrative.

Expenditure Budget				
Fund Category	2023 Adopted	2024 Adopted	Change	% Change
General Fund	55,451,481	59,026,703	3,575,222	6.45%
Special Revenue Funds	40,162,063	42,413,003	2,250,940	5.60%
Capital Project Funds	39,342,137	43,763,516	4,421,379	11.24%
Debt Service Funds	3,229,312	3,825,297	595,985	18.46%
Enterprise Funds	206,051,595	218,224,464	12,172,869	5.91%
Internal Service Funds	15,622,140	15,986,751	364,611	2.33%
Trust & Agency Funds	21,000	21,000	0	0.00%
<b>Total Budget</b>	<b>\$359,879,728</b>	<b>\$383,260,734</b>	<b>\$23,381,006</b>	<b>6.50%</b>

## General Fund Ending Unencumbered Balance



Total Employee Salaries & Benefits					
Fund	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
General Fund	32,981,018	35,976,980	12,361,407	41,219,514	41,857,041
Non-General Fund	32,054,482	30,613,840	56,598,844	33,791,130	36,964,339
<b>Total</b>	<b>\$65,035,500</b>	<b>\$66,590,820</b>	<b>\$68,960,251</b>	<b>\$75,010,644</b>	<b>\$78,821,380</b>

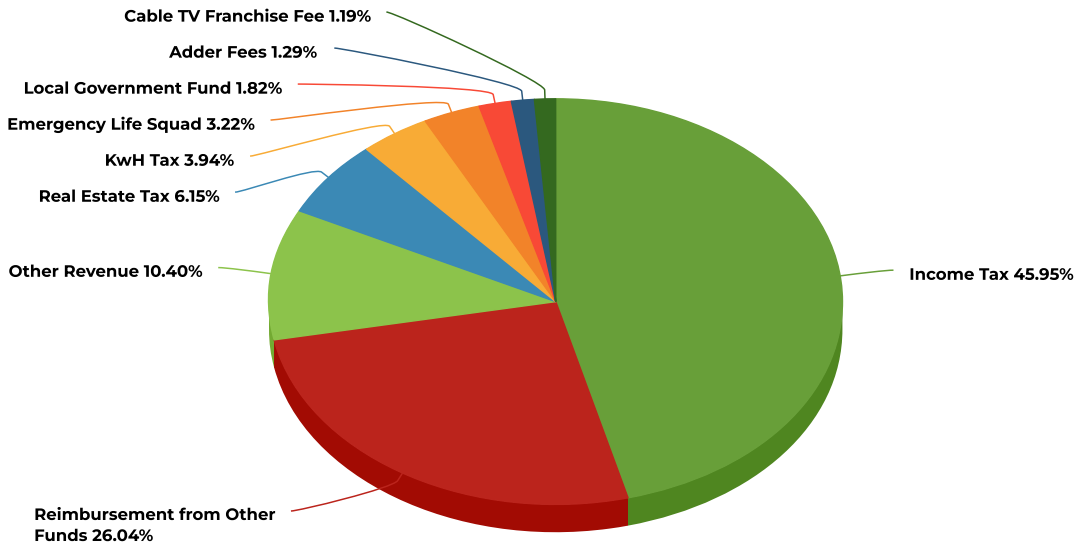
## General Fund - \$59.02 million

The 2024 General Fund budget places an emphasis on public safety, infrastructure improvements, and maintaining a fund balance which provides a cushion in the event of an economic downturn. The 2024 Proposed Budget is structurally balanced. The City saw record setting income tax collections in 2023, with the General Fund's share coming in at \$29.3 million. The 2024 Proposed Budget conservatively budgeted the General Fund's share of income tax revenue at \$27.1 million, or 45.95% of all General Fund revenue.

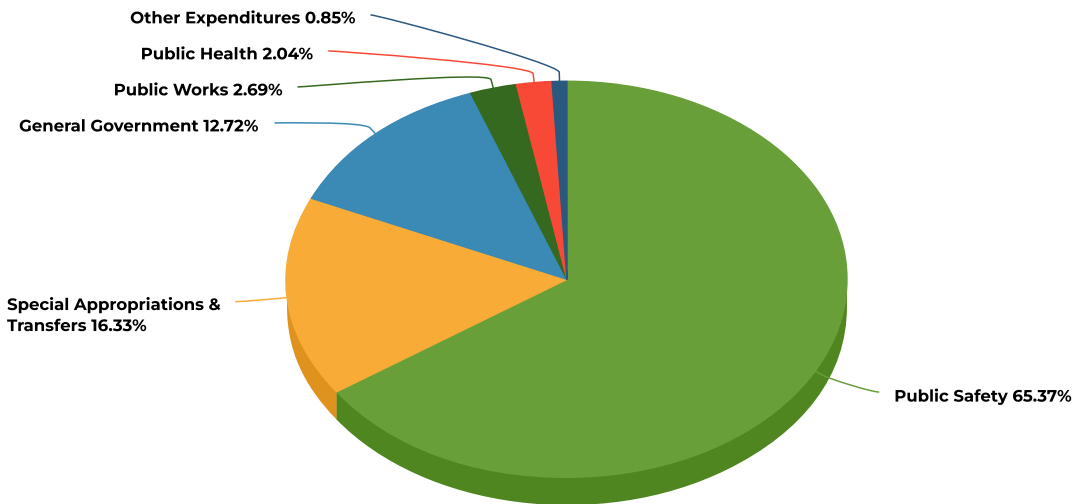
Public Safety (Fire, Police and Municipal Court) accounts for 65.37%, or \$38,586,186, of the General Fund budget. The Public Safety budget includes the cost of seven School Resource Officers (SROs), which are reimbursed 75% by the Hamilton City School District. Over the last five years (2020 actual to 2024 adopted) the Police and Fire Divisions proposed expenditures compared to 2020 actual expenditures have increased \$7,582,829. The Fire Department is scheduled to get a 3% contractual wage increase in 2024. The Police Department contract expires February 29, 2024, and negotiations are underway for a new agreement. The Police and Fire Department 2024 Proposed Budget increased \$1,610,559 over the 2023 Adopted Budget, or 4.8%.

The 2024 Proposed Budget projects an unencumbered General Fund balance of \$8,453,826. City Council Resolution 2012-6-25 sets forth the policy on unencumbered General Fund balances and mandates that the City maintain a minimum balance of 10% of revenues in the General Fund. The policy also mandates any amount over 16% be transferred to the Economic Budget Stabilization Fund. This fund currently has a balance of \$1,200,000 and no transfers are budgeted to this fund in 2024.

2024 GF Budgeted Revenues - \$59,026,703



2024 GF Budgeted Expenditures - \$59,026,703



## Special Revenue Funds - \$42.41 million

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

### **Hamilton Capital Improvement & Debt Service Fund — \$8.56 million**

This fund receives 10.00% of the City's income tax revenue pursuant to ordinance. This fund pays for 1) General Obligation, 2) Non-Tax Revenue pledged debt service and 3) capital acquisition/projects for primarily General Fund Departments. The 2024 budgeted transfer to the Sinking Fund for debt service is \$2,928,011.

#### **Major capital projects include:**

General, Special Appropriations:

- \$372,400 for Phase 4 of the Hamilton Beltline Project.

Hamilton Police Department:

- \$126,000 for new police cruisers.
- \$75,000 for body worn cameras.

Hamilton Fire Department:

- \$200,000 for Engine 24 replacement
- \$225,000 for new medic unit and power cot
- \$60,000 for Station 25 rear ramp replacement
- \$60,000 for Fire Chief vehicle.
- \$65,000 for breathing air compressors.
- \$30,000 for SCBA wash station.

### **Refuse Fund — \$5.55 million**

The Refuse Fund obtains its revenue from monthly fees collected from City homeowners and businesses for refuse and recycling services. The major portions of these services are contracted by the City to a third party (Rumpke), and approximately 70.30% of the fees collected are used to pay for this contract. The remaining 29.70% is used to fund internal refuse collection operations including the Quick Strike Team (QST). A new contract was negotiated with Rumpke in 2019 and no increases are proposed for 2024. However, the City increased refuse collection fees effective in 2021 for services performed by the City's QST. These services include performing downtown trash collections, along with various other duties and will be funded by the Refuse Fund.

#### **Key components of the Proposed Refuse Budget:**

- \$3,905,833 for Rumpke contract for refuse collection and recycling.
- \$172,332 for the Hamilton Parks Conservancy for trash collection within the City's parks.
- \$803,999 for internal refuse collection operations and cleanup.
- \$673,527 for QST operations, including downtown trash collection and cleanup.

### **Stormwater Fund — \$8.58 million**

The Stormwater Management Fund accounts for planning, construction, operation and maintenance of the City's various stormwater management devices and infrastructure. Revenues consist of stormwater fees based on the impervious area of an Equivalent Residential Unit (ERU). There are no planned rate changes in 2024, projected sales to consumers remains the same as the 2023 adopted budget.

#### **Major Projects include:**

- \$200,000 for Heaton Street at Beckett plant design.
- \$850,000 for the Annual Concrete Repair and Resurfacing Program.
- \$350,000 for annual pipe lining project.
- \$100,000 for critical storm sewer condition assessment.
- \$500,000 for Hammond Avenue at Dayspring Drive improvements.
- \$152,600 for Eaton Avenue improvements.
- \$300,000 for a street sweeper.
- \$160,000 for equipment replacement.

### **Public Safety/Health Income Tax Fund — \$4.45 million**

This fund receives 12.5% of the City's income tax revenue pursuant to ordinance. The revenue is expended into the General Fund as reimbursement for Public Safety and Public Health expenditures (less income tax refunds and fund balance). Proposed budgeted 2024 reimbursement is \$4,448,000.



### **Street Maintenance Fund — \$4.32 million**

The Street Maintenance Fund receives revenues from gasoline and license plate excise taxes. The revenues support street construction, maintenance, and repair. In 2019, the State Transportation Budget (Ohio House Bill 62) increased the gasoline excise tax by 10.5 cents and the tax on diesel fuel by 19.0 cents. The City increased budgeted gas tax revenues by \$1.2 million in 2020 and that budget has remained consistent through 2024. The Street Maintenance Fund's 2024 Adopted Budget includes the purchase of a paving machine and a milling machine for in-house street paving projects.

### **Street Levy Fund — \$3.05 million**

The Street Levy fund was established in 2020 to account for the collection of a 10 year, 3.9 mill levy passed by voters for the purpose of street resurfacing and repair within the City of Hamilton. The levy is expected to generate \$3.3 million in 2024 with all proceeds being budgeted for use on street resurfacing and repair projects.

### **Motor Vehicle License Tax Fund — \$300,000**

On June 16, 2019, City Council passed OR2019-6-57 establishing their desire to enact a \$5 permissive motor vehicle license plate tax. This tax is enacted on all motor vehicle registrations after January 1, 2020, and is expected to generate approximately \$300,000 annually. Council directed all revenues garnered through the vehicle registration permissive tax be used per Ohio Revised Code 4504 which includes planning, constructing, and improving public roads, highways, and streets.

### **Golf Fund — \$248,229**

The Golf Course Fund accounts for all revenues and expenditures for the Twin Run and Potter's Park municipal golf courses. In 2020, the City transferred operations of the City's golf courses to the Hamilton Parks Conservancy. The City provides management services to the golf courses (one City employee) and also pays debt service on golf outstanding debt. The major revenue source budgeted for 2024 is the reimbursement from the Parks Conservancy for the one full-time City employee. Salary and benefits budgeted for 2024 total \$134,862 and budgeted debt service is \$12,667.

### **Parking Fund — \$702,408**

The Parking Fund accounts for revenues and expenditures associated with the operation of City-owned parking facilities. The primary non-operational expense for 2024 is \$92,000 for Main Street parking meters and improvements at the McDulin Parking Garage.

## **Capital Projects Funds - \$43.76 million**

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

### **Infrastructure Renewal Program - 2024 Fund — \$5.59 million**

The Infrastructure Renewal Program - 2024 Fund is used to finance professional services and construction related projects managed by the Public Works Department. Sources of revenue include RIDs and TIFs. Both RIDs and TIFs are a component of real estate taxes from improvements in those districts.

Other revenue sources include Permissive License Plate Tax; local, state, and federal grants; and gasoline tax.

#### **Major items proposed for 2024 are:**

- \$1,516,696 for Bilstein Bridge deck replacement.
- \$930,000 for Eaton Avenue resurfacing.
- \$923,114 for G Street Bridge demolition.
- \$500,000 for the 2023 Concrete Repair and Resurfacing program.

### **Criminal Justice Construction Fund — \$23.92 million**

The Criminal Justice Construction Fund was created in 2022 to account for financial resources used for the construction of a new Criminal Justice Center. In 2022, the City issued Bond Anticipation Notes in the amount of \$23 million and transferred \$8.07 million from the General Fund from ARPA Revenue Replacement funds. The \$33 million budgeted for the construction project was included in supplemental appropriations to the 2022 budget. The \$23.92 million included in the 2024 Adopted Budget is for the repayment of the Bond Anticipation Notes due in 2024.

### **Spooky Nook PACE Fund — \$2.46 million**

The Spooky Nook PACE Fund is used to account for special assessments collected by the City and remitted to the Hamilton Community Authority. The assessments have been levied to fund energy improvements at the Champion Mill Spooky Nook Sports Complex site. The amount of assessments budgeted to be remitted to the Hamilton Community Authority in 2024 is \$2,458,376.



## Debt Service Fund - \$3.82 million

The Debt Service Fund is used to account for the accumulation of resources and payment of general obligation, non-tax revenue pledge bond principal and interest from governmental resources, and special assessment levies when the government is obligated in some manner for payment.

## Enterprise Funds - \$218.2 million

The Enterprise Funds account for business-type activities within the City where the cost of providing services to the public are financed or recovered primarily through enterprise user charges. The City of Hamilton has four Enterprise Funds (Electric, Gas, Water, and Wastewater).

### **Electric Utility Funds — \$131.62 million**

The assorted Electric Utility Funds are used to account for the various revenues and expenses related to operating the City's Electric Utility. The City of Hamilton has individual Electric Utility funds to account for the revenues and costs associated with certain activities such as primary utility operations, debt repayment, and capital improvements. Step five of a five-year rate plan was effective on February 1, 2023. The City is in the process of completing a cost of service study for the Electric system. At this time, there is not an approved rate plan for 2024 and beyond.

#### **Major items proposed for 2024 include:**

- \$5,131,799 for various system upgrades including carbon shaft seal replacement, fire suppression system replacement, network transformers, and other capital items.
- \$550,000 for electric vehicle charging stations.
- \$440,000 for vehicle replacements.

### **Water Utility Funds — \$34.96 million**

The assorted Water Utility Funds are used to account for the various revenues and expenditures 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. Water rates will increase 8% beginning January 1, 2024. The City is currently in step two of a five-year rate plan approved by City Council in 2022.

#### **Major items proposed for 2024 include:**

- \$7,900,000 for Hamilton Enterprise Park water tower.
- \$2,960,000 for solids contact basin overhaul and catwalk replacement at the water treatment plant.
- \$1,275,000 for Williams Avenue water main replacement.
- \$1,000,000 to rebuild filters and influent valve replacement at the water treatment plant.

### **Natural Gas Utility Funds — \$18.42 million**

The assorted Gas Utility Funds are used to account for the various revenues and expenses related to operating the City's Natural Gas Utility. The City has individual Gas Utility Funds to account for the revenues and costs associated with certain activities such as primary utility operations, debt repayment, and capital improvements. There are no planned rate increases for 2024. The City is in the process of completing a cost of service study for the Natural Gas system.

#### **Major items proposed for 2024 include:**

- \$150,000 for regulator pits and station improvements.
- \$120,000 for meter and valve replacements.

### **Wastewater Utility Funds — \$33.21 million**

The assorted Wastewater Utility Funds are used to account for the various revenues and expenditures 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. Wastewater rates will increase 5% beginning January 1, 2024. The City is currently in step two of a five-year rate plan approved by City Council in 2022.

#### **Major items proposed for 2024 include:**

- \$9,130,000 for biosolids improvements.
- \$1,112,400 for New London package plant replacement or elimination.
- \$450,000 for annual sanitary sewer lining project.
- \$400,000 for the purchase of a camera truck
- \$350,000 for maintenance shop roof replacement.



## **Internal Service Funds - \$15.98 million**

### **Central Services Fund — \$10.59 million**

The Central Services Fund is used to account for revenues and expenditures associated with interdepartmental costs of certain goods and services. The operations of the Economic Development, Strategy and Information, Resident Services, the City's storeroom, Customer Service, and Metering are budgeted within this fund.

### **Fleet Maintenance Fund — \$3.84 million**

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

## **Trust and Agency Funds - \$21,000**

### **Unclaimed Monies Fund — \$20,000**

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

### **Benninghofen Trust Fund — \$1,000**

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



# All Funds Budget Summary

The table below breaks down the City's revenue and expenditures by type for all funds. This four-year comparison of past financial activity includes planned financial activity for FY 2024, all of which explain the City's past financial plans and future goals. Detailed summaries showing departmental and fund level appropriations are available in the Departments and Fund Summaries sections.

Additionally, the 2024 Fund Classification Report is included in the 2024 Budget — Classification Summary, drilling down further into the 2024 Adopted Budget by fund.

<b>ALL FUNDS</b>	2021 Actual	2022 Actual	2023 Adopted	2023 Actual	2024 Adopted	Change from 2023 Adopted	% Change
<b>Revenue</b>							
Taxes	44,106,936	50,289,391	50,655,476	55,454,438	54,060,996	3,405,520	6.72%
Licenses & Permits	2,655,293	2,689,949	2,428,570	2,596,827	2,477,500	48,930	2.01%
Intergovernmental Revenue	30,071,457	31,874,533	12,024,881	15,792,485	16,930,905	4,906,024	40.80%
Charges for Services	32,836,423	34,112,457	40,312,491	35,648,589	41,414,388	1,101,897	2.73%
Enterprise Revenues	136,093,109	136,461,778	141,142,334	138,113,207	142,070,764	928,430	0.66%
Fines and Forfeitures	883,096	816,801	863,888	1,013,299	863,888	-	0.00%
Special Assessments	614,554	340,645	713,704	743,090	819,829	106,125	14.87%
Miscellaneous Revenue	5,386,872	10,025,728	3,804,688	9,832,469	6,868,764	3,064,076	80.53%
Other Financing Sources	5,549,620	38,186,293	46,145,392	51,910,944	61,047,228	14,901,836	32.29%
Transfers In	68,432,807	73,424,855	57,218,656	64,647,329	56,394,552	(824,104)	-1.44%
<b>Total Revenues</b>	<b>\$326,630,167</b>	<b>\$378,222,430</b>	<b>\$355,310,080</b>	<b>\$375,752,677</b>	<b>\$382,948,814</b>	<b>27,638,734</b>	<b>7.78%</b>
<b>Expenditures</b>							
Personnel & Employee Benefits	66,590,820	68,960,251	74,518,124	75,010,644	78,821,380	4,303,256	5.77%
Other Expenditures	197,910,387	212,413,855	198,962,945	202,665,544	202,905,052	3,942,107	1.98%
Capital Improvements	48,625,400	37,271,906	39,971,306	34,568,483	50,400,813	10,429,507	26.09%
Debt Service	13,898,583	14,092,451	46,427,353	49,670,518	51,133,489	4,706,136	10.14%
<b>Total Expenditures</b>	<b>327,025,190</b>	<b>332,738,463</b>	<b>\$359,879,728</b>	<b>\$361,915,189</b>	<b>\$383,260,734</b>	<b>\$23,381,006</b>	<b>6.50%</b>
Net Revenue/(Expenditures)	(\$395,023)	\$45,483,967	(\$4,569,648)	13,837,488	(311,920)	4,257,728	93.17%
Change in Non-Cash Items	639,785	(1,667,417)	-	(2,454,355)	-	-	-
<b>Net Increase/Decrease in Fund Balance</b>	<b>\$244,762</b>	<b>\$43,816,550</b>	<b>(4,569,648)</b>	<b>11,383,133</b>	<b>(311,920)</b>	<b>\$4,257,728</b>	<b>93.17%</b>
Beginning Cash Balance January 1	139,268,375	139,513,137	\$160,815,192	\$183,329,687	142,646,294	(18,168,898)	-11.30%
Ending Cash Balance December 31	139,513,137	\$183,329,687	156,245,544	194,712,820	\$142,334,374	(\$13,911,170)	-8.90%
Outstanding Encumbrances	27,227,160	22,514,495	-	52,066,526	-	-	-
<b>Unencumbered Fund Balance December 31</b>	<b>\$112,285,977</b>	<b>\$160,815,192</b>	<b>\$156,245,544</b>	<b>142,646,294</b>	<b>\$142,334,374</b>	<b>(\$13,911,170)</b>	<b>-8.90%</b>





# General Fund Long-Term Plan

The City of Hamilton's long-term financial plan reveals where we have come from and where we plan to go. There are several assumptions that we have accounted for in planning for the next three years. Our revenue assumptions factor in the current economic climate and consider the rate of job growth. Income tax revenues are projected to grow conservatively through year 2026; along with a slight increase of Intergovernmental Revenue due to changes in state-share local government revenue legislation.

Under the current healthcare landscape, the City is budgeting for rising costs of healthcare coverage. The City budgeted approximately 4% for medical premiums and conservatively estimating for inflationary wage increases in accordance with bargaining unit labor agreements.

Per Resolution 2012-06-25, the City maintains the General Fund unencumbered cash balances between 10% and 16% of General Fund revenues. Amounts over 16% are placed in the Budget Economic Stabilization Fund. Based on current projections, the unencumbered cash balances of 2025 through 2026 are projected to fall below this threshold and the City will continue to monitor to determine if a transfer to the Budget Economic Stabilization Fund is necessary. The City's Finance Department will propose a variety of revenue sources or expenditure reduction scenarios to the City Manager and executive leadership team throughout the 2024 calendar year to ultimately maintain a structurally balanced budget.

General Fund	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Projected	2026 Projected
<b>Revenue</b>						
Taxes	30,194,205	33,168,323	35,186,355	33,656,860	34,161,713	34,674,139
Licenses & Permits	1,938,462	2,001,525	1,897,562	1,751,500	1,769,015	1,786,705
Intergovernmental Revenue	11,468,211	3,000,893	4,696,841	2,126,400	2,147,664	2,169,141
Charges for Services	14,000,328	14,189,793	15,097,066	19,381,058	19,768,679	20,164,053
Recreation Fees	-	-	-	-	-	-
Fines and Forfeitures	553,186	546,334	717,169	571,318	577,031	582,801
Miscellaneous Revenue	772,208	772,192	2,240,113	1,237,587	1,249,963	1,262,463
Other Financing Sources	175,969	175,829	15,989	175,000	175,000	175,000
Transfers In	-	-	-	126,980	-	-
<b>Total Revenues</b>	<b>\$59,102,569</b>	<b>\$53,854,889</b>	<b>\$59,851,095</b>	<b>\$59,026,703</b>	<b>\$59,849,065</b>	<b>\$60,814,302</b>
<b>Expenditures</b>						
Personnel & Employee Benefits	35,976,980	12,361,407	41,219,514	41,857,041	43,112,752	44,406,135
Other Expenditures	12,788,409	17,367,357	14,541,402	15,069,962	15,145,312	15,221,039
Capital Improvements	1,534,053	631,220	896,472	-	-	-
Transfers Out	10,712,199	21,543,789	6,049,511	2,099,700	920,000	920,000
<b>Total Expenditures</b>	<b>\$61,011,641</b>	<b>\$51,903,773</b>	<b>\$62,706,899</b>	<b>\$59,026,703</b>	<b>\$59,178,064</b>	<b>\$60,547,174</b>
Net Revenue/(Expenditures)	(1,909,072)	1,951,116	(2,855,804)	-	671,001	267,128
Change in Non-Cash Items	(948)	2,540	300	-	-	-
<b>Net Increase/Decrease in Fund Balance</b>	<b>(\$1,910,020)</b>	<b>\$1,953,656</b>	<b>(\$2,855,504)</b>	<b>\$0</b>	<b>\$671,001</b>	<b>\$267,128</b>
Beginning Cash Balance January 1	13,109,970	11,199,950	13,153,606	8,453,826	8,453,826	9,124,827
Ending Cash Balance December 31	11,199,950	13,153,606	10,298,102	8,453,826	9,124,827	9,391,955
Outstanding Encumbrances	2,906,693	3,159,400	1,844,276	-	-	-
<b>Unencumbered Fund Balance December 31</b>	<b>\$8,293,257</b>	<b>\$9,994,206</b>	<b>\$8,453,826</b>	<b>\$8,453,826</b>	<b>\$9,124,827</b>	<b>\$9,391,955</b>
<b>% of GF Projected Revenues</b>	<b>14.03%</b>	<b>18.56%</b>	<b>14.12%</b>	<b>14.32%</b>	<b>15.25%</b>	<b>15.44%</b>
<b>% of GF Projected Expenditures</b>	<b>13.59%</b>	<b>19.26%</b>	<b>13.48%</b>	<b>14.32%</b>	<b>15.42%</b>	<b>15.51%</b>



## Revenue Trends

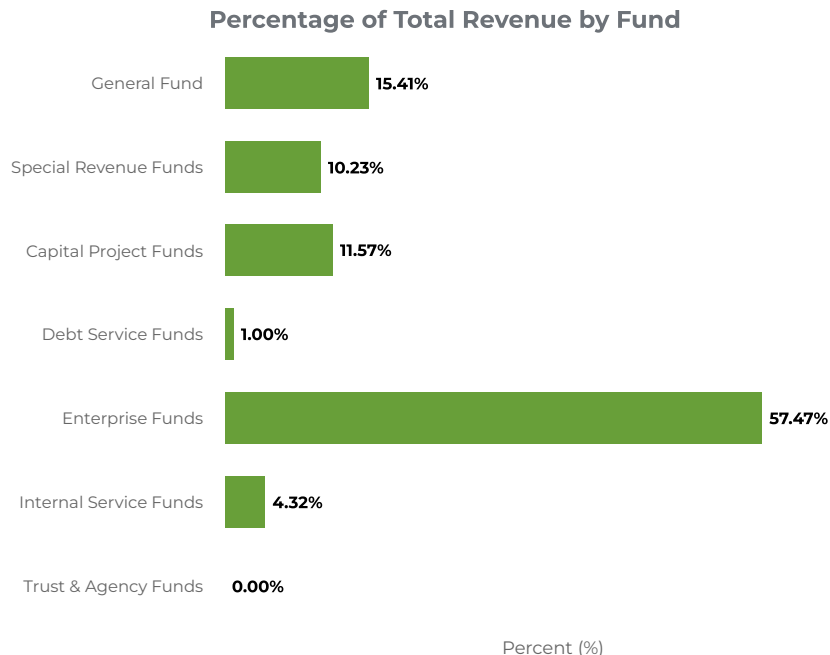
In this section, the revenue trends for funds that bring in 10% or more of the City's all-in revenue are discussed.

In the charts below, we identified revenues for each funding category for 2024. We further broke down 2024 Adopted revenues as a percentage of total revenues by fund. Doing so shows that our Enterprise Funds and General Fund consist of 57.47% and 15.41% of our total all-funds revenues, respectively. Because the General Fund and Enterprise Funds contribute more than 10% of the City's revenue, we will discuss the trends associated with the General Fund and our Utility Operations funds. The Utility Operations departments include Electric, Natural Gas, Wastewater, and Water utility funds.

### 2024 Total Budgeted Revenue

2024 Total Budgeted Revenue	
Utility Operations	220,031,882
Income Taxes	35,575,000
Reimbursement of Expense	34,550,000
Debt Proceeds (Non-Utility Funds)	32,357,006
RE Taxes	16,682,136
Other Taxes	8,770,830
License, Fees, & Permits	8,750,742
Inter-Fund Transfers (Non-Utility Funds)	8,264,360
Other Revenue	8,130,535
Misc Income, Investment Income & Other	5,327,405
Grants	3,689,089
Special Assessments	819,829
<b>Total</b>	<b>\$ 382,948,814</b>

### Percentage of Total Revenue by Fund



## Revenue Trends - Summary

The City of Hamilton is proud of its commitment to efficiently manage the City's resources and continues to expand and maximize the impact of its resources.

The City is anticipating grant funding in the amount of \$3.3 million from the Ohio Department of Transportation. This revenue will help with different non-utility infrastructure projects such as the replacement of the Bilstein Bridge deck, G Street demolition, and Eaton Avenue street resurfacing.

Various utility capital improvements funded by loan and grant proceeds include the construction of a water tower at Hamilton Enterprise Park, various water main replacement projects throughout the City, and wastewater biosolid improvements. Along with other improvements, the Water and Wastewater Construction Funds increased \$5.2 million and \$6.6 million respectively compared to last year.

### Debt Service

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

The City is also budgeting transfers in 2024 from each of the utility operating funds to each utility's specific capital improvement funds the amount of revenue remaining after operating and maintenance and debt service expenditures have been satisfied. The City of Hamilton is proud to own and operate four utilities (Gas, Electric, Water, and Wastewater) to supply community residents and businesses with incomparable, distinguished service. Please note that accounting for such significant operations results in a budget that is unique in comparison to other municipalities of similar size.

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

# Revenue Trends - General Fund

## Income Tax Collections

The City of Hamilton utilizes Regional income Tax Agency (R.I.T.A) for income tax collections. Since 2020, the City has recorded a constant increase of annual income tax collections. Despite having another record breaking collection year last year, the City has budgeted conservatively for collections in 2024. The City anticipates steady income tax revenue as new businesses open and current businesses continue to thrive as various developments come to fruition, such as the Spooky Nook Sports Complex.

## Real Estate Taxes & Kilowatt Hour (kWh) Tax

In 2023, Butler County properties underwent the state-mandated triennial update of real estate values. Most, if not all, property owners saw an increase in their property value. These higher home values raised the amount of real estate tax the City budgeted to receive in 2024.

Estimated revenue from the Kilowatt Hours Tax is determined by internal analysis by our Utility Business Services Division. In addition to forecasting and analyzing revenues and rates associated with each of the City's four utility systems, the Utility Business Services Division also completes a specific assessment of the Kilowatt Hours Tax and projects revenues based on historical data as well as projected total future sales of electric service. The City budgeted a slight up-tick in revenue for 2024 compared to previous years.

## License, Fees, and Permits

This revenue category includes various licenses and permits such as taxi cab licenses, pawn shop licenses, building permits, food permits, and some franchise fees. Revenues are estimated based upon historical data, community trends, related policy, and the Butler County Budget Commission's annual certificate of estimate resources. In 2024, the City anticipates revenues to remain constant as in the previous year.

## Intergovernmental Revenue

The City of Hamilton receives shared revenue from Butler County and the State of Ohio through the Local Government Fund (LGF). This revenue stream has remained steady since 2020 and is anticipated to continue. In 2021, the City received money from the American Rescue Plan Act, creating somewhat of an anomaly for that year.

## Charges for Services

The Charges for Services category is driven mostly by reimbursements from various City funds for expenses shared with the General Fund, along with various paid services such as birth and death certificates, weed cutting, and court costs; as well as reimbursements from various City funds for expenses shared with the General Fund. It's important to note that Income Tax reimbursement from the Public Safety / Health Fund 210 into the General Fund increases at the same pace as income tax revenues. As General Fund expenses increase each year, the reimbursements are also increasing from various funds.

## Miscellaneous Revenue

A significant bulk of Miscellaneous Revenue comes from Interest Income. As the markets cool, the City remains conservative with anticipated interest income. Budgeted rental income from tenants and a cell tower are to remain constant as in the previous year.

General Fund	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Projected
<b>Revenues / Resources</b>						
Charges for Services	15,325,058	14,000,328	14,189,793	15,097,066	19,381,058	19,768,679
Enterprise Revenues	-	-	-	-	-	-
Fines and Forfeits	547,307	553,186	546,334	717,169	571,318	577,031
Intergovernmental Revenue	2,570,458	11,468,211	3,000,893	4,696,841	2,126,400	2,147,664
Licenses & Permits	2,270,981	1,938,462	2,001,525	1,897,562	1,751,500	1,769,015
Miscellaneous Revenue	785,779	772,208	772,192	2,240,113	1,237,587	1,249,963
Other Financing Sources	177,683	175,969	175,830	15,989	175,000	175,000
Recreation Fees	5,167	-	-	-	-	-
Taxes	28,280,804	30,194,205	33,168,323	35,186,355	33,656,860	34,161,713
Transfers In	200,000	-	-	-	126,980	-
<b>Total Revenues/Resources</b>	<b>\$ 50,163,237</b>	<b>\$ 59,102,569</b>	<b>\$ 53,854,889</b>	<b>\$ 59,851,095</b>	<b>\$ 59,026,703</b>	<b>\$ 59,849,065</b>



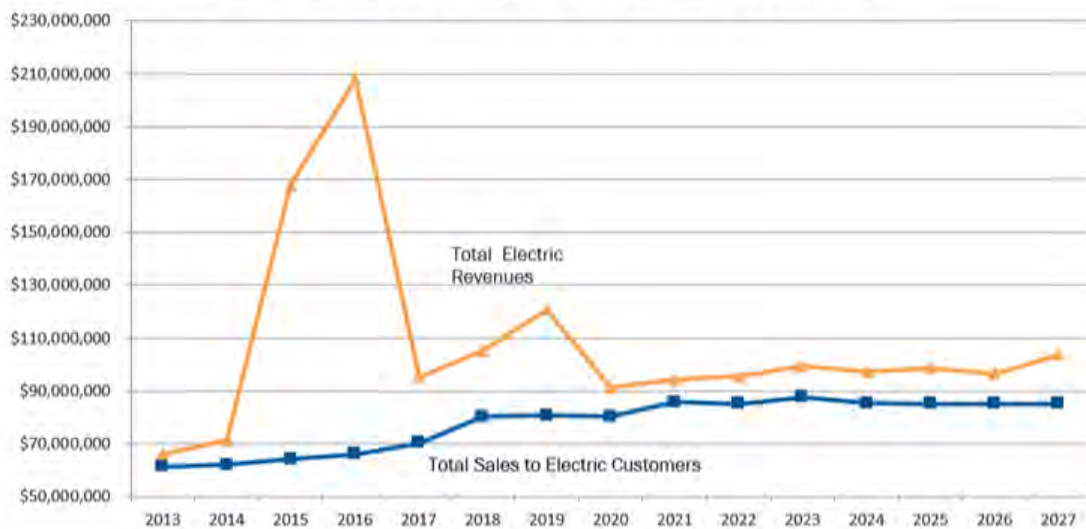
## Revenue Trends - Hamilton Utility Systems

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 shows an analysis of sales revenue trends for each of the City's Utility Systems.

### Electric System

Peak demand for the system has been projected at approximately 135 MW, with a System Load Factor of approximately 49%. The Electric System is projecting sales to customers to remain relatively flat from 2024 to 2027. In 2015, the City issued \$103,695,000 in Electric System Refunding Bond Anticipation Notes to refund 2005 revenue bonds. In 2016, the City sold a 48.6% undivided ownership interest in the Greenup Hydroelectric Facility to AMP Ohio for \$139,000,000. A portion of these funds were used to retire the Refunding Bond Anticipation Notes issued in 2015.

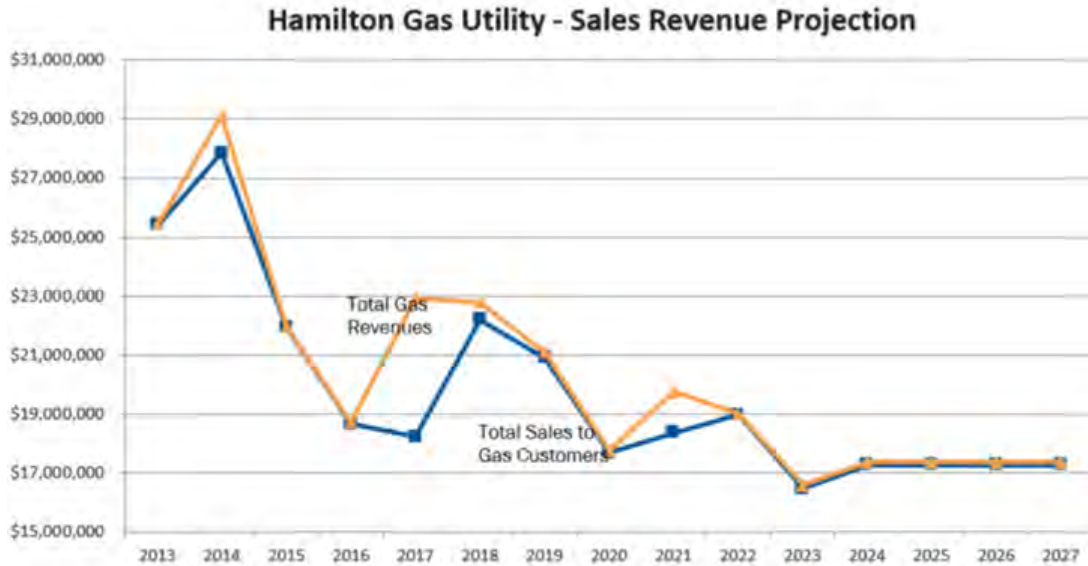
**Hamilton Electric Utility - Sales Revenue Projection**





## Gas System

Total revenues decreased in 2023 due to warmer winter weather leading to decreased usage. . In 2022, City Council approved assigning all of the City's remaining AFEC electric entitlement (kW) to other AMP members beginning February 1, 2023. As a result, the City will no longer sell natural gas to the project, resulting in a decline in revenues of approximately \$2.2MM and a decline in natural gas expenses of \$2.1MM in 2023. The Gas System is projecting sales volumes to remain relatively flat from 2024 to 2027.

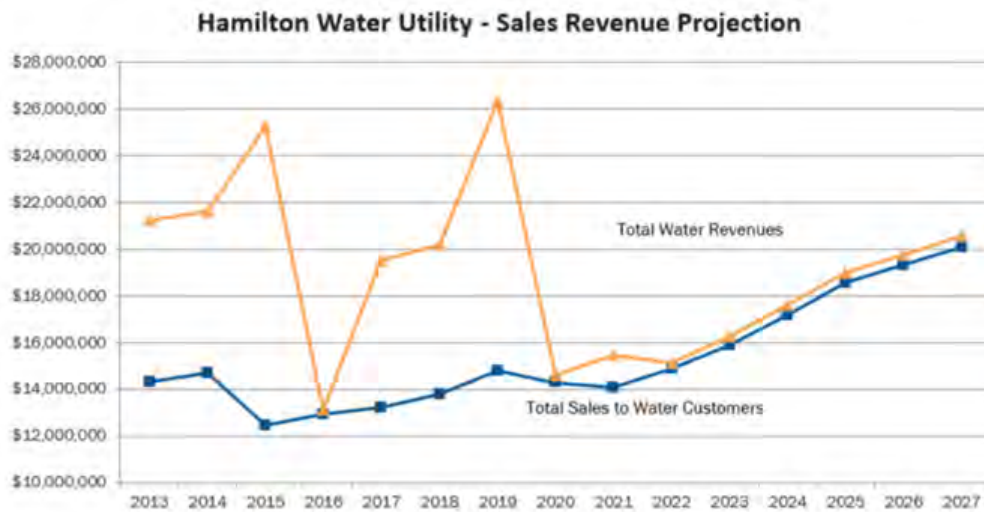


## Water System

The Water System is projecting in-city sales volumes to remain flat for 2024-2027. In 2022, City Council adopted a 5-year cost of service rate plan that includes the following base rate increases. This rate plan supports the O&M and capital improvement needs of the system:

1. January 1, 2023 - 8%
2. January 1, 2024 - 8%
3. January 1, 2025 - 8%
4. January 1, 2026 - 4%
5. January 1, 2027 - 4%

The average annual increase in total Water System revenues for 2022 through 2027 is approximately 6.4% per year. In 2019, the City issued \$9.875 million in Water System Improvement and Refunding Revenue Bonds.



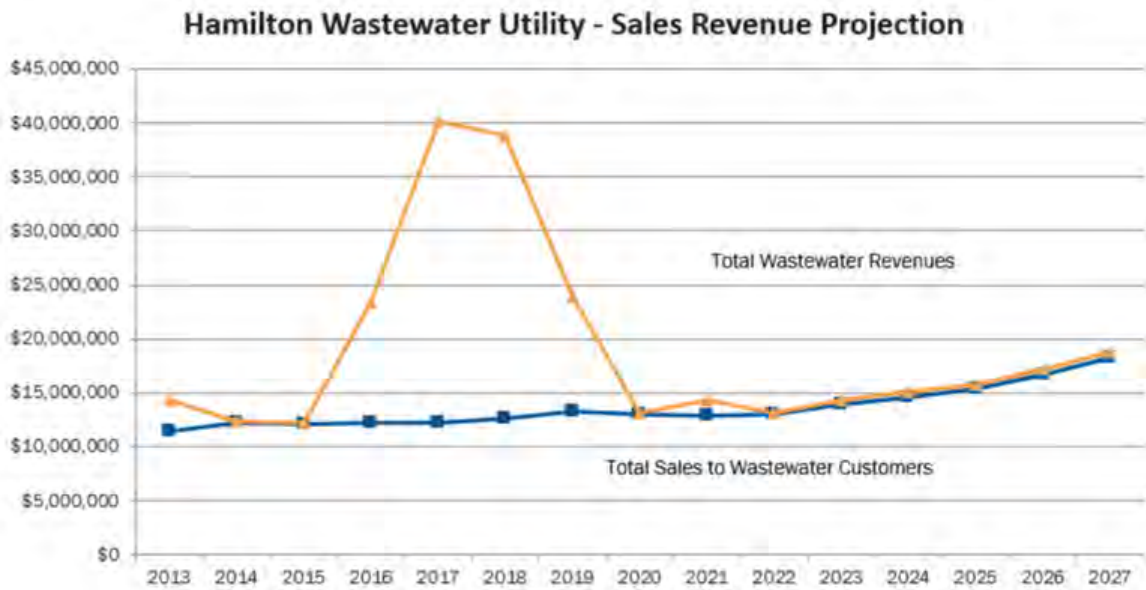
## Wastewater System

The Wastewater System is projecting zero percent growth in residential, commercial and non-retail wastewater usage from 2024 through 2027. In 2022, City Council adopted a 5-year cost of service rate plan that includes the following base rate revenue increases. This rate plan supports the O&M and capital improvement needs of the system:

1. January 1, 2023 - 5%
2. January 1, 2024 - 5%
3. January 1, 2025 - 5%
4. January 1, 2026 - 9%
5. January 1, 2027 - 9%

Total Wastewater Revenues are forecasted to increase 6.6% per year during the 2022 to 2027 projection period. For the years 2016 through 2019, the City was very active in both refunding debt and issuing new debt for Wastewater System improvements. The following debt was issued each year:

- o 2017 — \$25,445,000 in various purpose LTGO Notes to refund debt originally issued in 2011. The note was converted to long-term debt in 2018.
- o 2018 — \$9,490,000 in Wastewater System Refunding Revenue Bonds to refund debt issued in 2005.
- o 2018 — \$25,325,000 in Wastewater System Refunding Revenue Bonds converting the note issued in 2017 to long-term debt.
- o 2019 — \$8,865,000 in Wastewater System Refunding Revenue Bonds to refund debt issued in 2009.



## Department Funding Matrix

The matrix below shows the funding source breakdown of the different organizational departments of the City. Each City department is listed and the total expenditures for each department's 2024 Adopted Budget are allocated in the matrix below by fund type.

Additional funding detail on the City's individual departments including historical actual and budget expenditure data, as well as budgeted full-time equivalent positions can be found in the Departments section of this book. Further detail on the individual funds can be found in the Fund Summaries section.

Department Funding Matrix	General Fund	Public Utility Funds	Capital Project Funds	Special Revenue Funds	Total
Building	868,505	-	-	-	868,505
City Clerk	20,445	81,778	-	-	102,223
City Council	21,321	85,282	-	-	106,603
City Manager	107,459	477,596	-	11,940	596,995
Economic Development	-	1,170,465	-	-	1,170,465
Engineering	383,576	167,964	12,723,330	4,156,688	17,431,558
Finance	1,185,292	1,649,472	-	2,195,830	5,030,594
Fire	16,301,797	-	-	5,028,109	21,329,906
Health	1,204,284	-	-	721,000	1,925,284
Human Resources	129,445	517,779	-	-	647,224
Information Technology Services	606,569	2,760,870	-	-	3,367,439
Law	237,456	949,825	-	-	1,187,281
Municipal Court	2,211,527	-	-	377,775	2,589,302
Neighborhoods	122,169	488,675	-	-	610,844
Planning	167,956	503,869	-	-	671,825
Police	18,734,290	-	-	3,429,511	22,163,801
Public Works	989,729	2,689,965	-	13,747,309	17,427,003
Resident Services	415,544	1,662,175	-	5,858,417	7,936,136
Utility Operations	-	174,443,771	-	-	174,443,771
<b>Total Funding</b>	<b>\$43,707,364</b>	<b>\$187,649,486</b>	<b>\$12,723,330</b>	<b>\$35,526,579</b>	<b>\$279,606,759</b>



## Changes in Fund Balance

The matrix below shows the categorized revenues and expenditures of the City's major funds and remaining non-major funds in the aggregate. The table also includes projected changes in fund balance for all appropriated funds, with major funds showed separately and all nonmajor funds in the aggregate. Please note that numerous transfers occur within the City's utility funds. Each City-owned utility includes several funds that are combined into Utility Operations. However, City Council appropriates each of these utility funds separately in the annual adopted budget, and only the Electric Fund qualifies as a major fund.

In an effort to make this document easy to understand and to simplify the presentation process, funds for each utility are combined under the Fund Summaries section of this book. The matrix below directly matches the adopted appropriation ordinance approved by City Council. The full classification summary approved by Council through the appropriation ordinance is shown in the section titled "2024 Budget — Classification Summary".

<b>ALL FUNDS MATRIX</b>	<i>Major Funds</i>		<b>All Other Non-Major Funds</b>	<b>All Funds Total</b>
	<b>General Fund</b>	<b>Electric Fund</b>		
<b>Revenue</b>				
Taxes	33,656,860	2,403,000	18,001,136	54,060,996
Licenses & Permits	1,751,500	-	726,000	2,477,500
Intergovernmental Revenue	2,126,400	-	14,804,505	16,930,905
Charges for Services	19,381,058	40,000	21,993,330	41,414,388
Enterprise Revenues	-	86,892,827	55,177,937	142,070,764
Fines and Forfeitures	571,318	-	292,570	863,888
Special Assessments	-	-	819,829	819,829
Miscellaneous Revenue	1,237,587	1,062,500	4,568,677	6,868,764
Other Financing Sources	175,000	-	60,872,228	61,047,228
Transfers In	126,980	10,030,950	46,236,622	56,394,552
<b>Total Revenues</b>	<b>\$59,026,703</b>	<b>\$100,429,277</b>	<b>\$223,492,834</b>	<b>\$382,948,814</b>
<b>Expenditures</b>				
Personnel & Employee Benefits	41,857,041	11,379,466	25,584,873	78,821,380
Other Expenditures	17,169,662	89,049,811	96,685,579	202,905,052
Capital Improvements	-	-	50,400,813	50,400,813
Debt Service	-	-	51,133,489	51,133,489
<b>Total Expenditures</b>	<b>\$59,026,703</b>	<b>\$100,429,277</b>	<b>\$223,804,754</b>	<b>\$383,260,734</b>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$311,920)</b>	<b>(\$311,920)</b>
Beginning Unencumbered Fund Balance January 1	8,453,826	33,625,637	100,566,831	142,646,294
<b>Ending Unencumbered Fund Balance December 31</b>	<b>\$8,453,826</b>	<b>\$33,625,637</b>	<b>\$100,254,911</b>	<b>\$142,334,374</b>

## Significant Changes in Fund Balance

The City's 2024 General Fund adopted budget is structurally balanced, and therefore is anticipated to have no change in fund balance in 2024. As discussed in the General Fund Long-Term Plan section of this book, the 2024 General Fund budget includes significant increases in public safety salaries and benefits due to contractual salary increases. The City is anticipating an increase of \$1,199,462 in salary and benefits for Police and Fire alone, while personnel and benefits in all remaining General Fund departments are anticipated to increase approximately \$576k in 2024. As the City continues to find ways to reduce costs and streamline services in other departments, it's not enough to overcome the annual increases in public safety salary expense. The City is expecting revenues to increase significantly compared to 2023, approximately \$3.57 million, or 6.45%. Overall expenditures in the General Fund are expected to increase \$3.57 million, or 6.45%. The City was fortunate in 2020 to use Coronavirus Relief Act funds to cover General Fund health and public safety salaries of approximately \$1.8 million. That, partnered with reduced expenditures in other departments and record-breaking income tax revenue collections, allowed the General Fund's unencumbered fund balance to increase from \$7.9 million at the end of 2019 to \$12.2 million at the end of 2020. In the three years that followed, the City used General Fund balance to make several significant strategic investments in the community resulting in fund balance dropping to \$8,453,826 at the end of 2023.

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# DEBT

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# City of Hamilton Debt

## Overview

The City of Hamilton has outstanding debt of \$220,477,946 as of December 31, 2023. This debt consists of the following:

General Obligation Bonds	14,834,000
Utility Revenue Bonds	95,495,000
Internal Notes/BANs	51,496,880
OWDA Loans	8,291,309
OPWC Loans	12,153,565
Income Tax Revenue Bonds	6,467,192
Taxable Special Obligation Nontax Revenue Bonds	31,740,000
<b>Total</b>	<b>\$220,477,946</b>

## Direct Debt Limitations

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

As of December 29, 2023, 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 \$102,042,141 and the City's net debt subject to such limitation presently outstanding is \$40,530,000. This leaves a balance of approximately \$61,512,141 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 \$53,450,645 and the City's net debt subject to such limitation presently outstanding is \$40,530,000, leaving a balance of approximately \$12,920,645 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 unvoted notes may be issued within the constitutional or indirect debt limit, the outstanding unvoted bonded indebtedness of all overlapping political subdivisions (not just the debt of the issuing municipality) must be considered. The Ten-Mill Certificate, certified in December 2023 by the Butler County Auditor, indicates that the total millage required for all unvoted general obligation debt is 2.5224 mills, of which 3.9671 mills are attributable to the City of Hamilton, leaving 5.4776 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.

# City of Hamilton Debt (Continued)

## Overlapping Debt

The net overall debt for the City and its overlapping subdivisions, as of December 27, 2023, is set forth below:

### Hamilton Debt and Overlapping Debt

Net Debt	\$40,530,000
Per Capita Net Debt	\$644
Net Debt as a % of Tax Valuation	4.17%
Net Overlapping Debt (all political subdivisions)	\$81,465,080
Per Capita Overlapping Debt	\$1,294
Overlapping Debt as a % of Tax Valuation	8.38%

**Source: 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. Current outstanding Various Governmental Activity GO bonds issued include:

- 2018 LTGO Various Purpose Bonds - to help finance the cost of making improvements to the City's municipal parking facilities and wastewater system; refund the City's Series 2017 Notes, originally issued to finance various permanent improvements within the City.
- 2019 Butler County TID - City of Hamilton Bonds - to provide financing for the construction of improvements to the State Route 4 Bypass, in which the City entered into a Funding Agreement with Butler County and Fairfield Township.
- 2020 Various Purpose Improvement & Refunding Bonds - to help finance the costs of making improvements to B Street and refund a portion of the City's outstanding Series 2009 Bonds.
- 2021 Property Improvement Bond - to help finance a loan to the City of Hamilton's Community Improvement Corporation (CIC) and Hamilton Consortium for Ongoing Reinvestment Efforts (CORE) for revitalization efforts around 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. The City currently has no outstanding Special Assessment bonds.

## Bond Anticipation Notes

Under Ohio law, notes, including renewal notes, issued in anticipation of general obligation bonds may be issued up to 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. Current outstanding Bond Anticipation Notes include:

- 2023 Long-Term General Obligation Various Purpose Bond Anticipation Notes - to provide funding for various projects including a new criminal justice center, roof at RiversEdge Amphitheater, Tylersville Road reconstruction, stormwater system improvements, wastewater system improvements, and water system improvements.



# City of Hamilton Debt (Continued)

## Income Tax Revenue Bonds

These private placement issuances were pledged with income tax revenues versus a General Obligation pledge. This allowed the City flexibility in issuing debt on future projects and opportunities in the coming years. Current outstanding Income Tax (Private Placement) Revenue Bonds issued include:

- 2017 Income Tax Refunding 2015 Bank Loan — to refund the Series 2015 Bonds originally issued for making a grant to CORE and to pay for costs of public improvement projects which include: South Hamilton Crossing, neighborhood splash pads, bike trail improvements, improvements to Central/Knightsbridge and East High corridor, and studies of Rivers Edge and Third Street corridor.
- 2017 Bank placement New Money Bonds Series 2017 — to improve municipal golf course facilities and to construct and improve sidewalks, curbs, and apron replacements.

## Special Obligation Nontax Revenue Bonds

Special Obligation Nontax Revenue Bonds are special and limited obligations of the City, payable solely from and secured by pledged funds. The bonds do not constitute general obligations or indebtedness of the City within the meaning of any constitutional or statutory provision or limitation and the City is not directly, indirectly, or contingently obligated to levy any ad valorem taxes or to make any appropriation for the payment of the bonds, except from the pledged funds. Neither the full faith and credit nor the taxing power of the City, the State of Ohio, or any political subdivision of either of them is pledged to the payment of the bonds. Nontax revenues mean all moneys of the City which are not moneys raised by taxation, to the extent available for such purposes, including, but not limited to the following: grants from the United States of America and the State of Ohio; payments in lieu of taxes authorized under State statute; fines and forfeitures which are deposited in the City's General Fund; fees deposited in the City's General Fund from properly imposed licenses and permits; investments earnings on the City's General Fund and which are credited to the City's General Fund; investment earnings of other funds of the City that are credited to the City's General Fund; proceeds from the sale of assets which are deposited in the City's General Fund; charges for services and rental income which are deposited in the City's General Fund; and gifts and donations. Current outstanding Special Obligation Nontax Revenue Bonds issued include:

- 2020 Taxable Special Obligation Nontax Revenue Refunding Bond Series 2020 — to help finance a loan to Spooky Nook and make additional contributions to the CIC and CORE.

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

## OPWC Loans

Ohio Public Works Commission (OPWC) loans are made to the City for local public infrastructure improvements such as roads, bridges, water, wastewater, and stormwater projects. Payments are due semi-annually, typically for a period of twenty or thirty years. The City has been aggressive in applying for these loans, which often offer advantageous financing terms such as low or no interest over the repayment period. The City currently has ten OPWC loans outstanding for various projects in the water and wastewater utility systems.

## OWDA Loans

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





# City of Hamilton Debt (Continued)

## Hamilton's Governmental Activities Debt

Issue Year	Description	Maturity Year	Balance December 31, 2023	2024 Principal	2024 Interest	Total Debt Payment	Anticipated Balance December 31, 2024
<b>General Obligation Bonds</b>							
2018	LTGO Various Purpose Bonds	2048	9,320,000	260,000	328,434	588,434	9,060,000
2019	Butler County TID - City of Hamilton Bonds	2029	1,054,000	156,000	20,195	176,195	838,000
2020	Various Purpose Improvement & Refunding Bonds	2040	3,015,000	380,000	96,300	476,300	2,635,000
2021	Property Improvement Bond	2024	1,000,000	1,000,000	10,800	1,010,800	0
<b>Total General Obligation Bonds</b>			<b>\$14,389,000</b>	<b>\$1,796,000</b>	<b>\$455,729</b>	<b>\$2,251,729</b>	<b>\$12,593,000</b>
<b>Long-Term General Obligation Bond Anticipation Notes</b>							
2023	LTGO Various Purpose Bond Anticipation Notes	2024	31,450,000	31,450,000	1,383,800	32,833,800	0
2024	LTGO Various Purpose Bond Anticipation Notes	2025	0	0	0	0	31,450,000
<b>Total Long-Term General Obligation Bond Anticipation Notes</b>			<b>\$31,450,000</b>	<b>\$31,450,000</b>	<b>\$1,383,800</b>	<b>\$32,833,800</b>	<b>\$31,450,000</b>
<b>Private Placement Bonds (Income Tax/Special Assessments)</b>							
2017	Income Tax Refunding 2015 Bank Loan	2035	6,336,170	450,745	182,984	633,729	5,885,425
2017	Bank Placement New Money Bonds Series 2017	2035	131,022	9,009	3,657	12,666	122,013
<b>Total Private Placement Bonds</b>			<b>\$6,467,192</b>	<b>\$459,754</b>	<b>\$186,641</b>	<b>\$646,395</b>	<b>\$6,007,438</b>
<b>Special Obligation Nontax Revenue Bonds</b>							
2020	Taxable Special Obligation Nontax Revenue Refunding Bonds Series 2020	2050	31,740,000	580,000	916,402	1,496,402	31,160,000
<b>Total Special Obligation Nontax Revenue Bonds</b>			<b>\$31,740,000</b>	<b>\$580,000</b>	<b>\$916,402</b>	<b>\$1,496,402</b>	<b>\$31,160,000</b>
<b>Internal Notes</b>							
2019	Special Assessment Internal Bonds	2024	108,880	108,880	1,089	109,969	0
2022	Special Assessment Internal Bonds	2027	1,138,000	268,000	42,860	310,860	870,000
2024	Special Assessment Internal Bonds	2029	500,000	90,000	22,000	112,000	410,000
<b>Total Internal Notes</b>			<b>\$1,746,880</b>	<b>\$466,880</b>	<b>\$65,949</b>	<b>\$532,829</b>	<b>\$1,280,000</b>
<b>Other Loans</b>							
2016	Stormwater OWDA Loan - South Hamilton Crossing	2048	2,998,325	89,610	63,390	153,000	2,908,715
2020	Stormwater OWDA Loan - Spooky Nook Champion Public Improvements	2052	3,045,492	86,738	44,451	131,189	2,958,754
<b>Total Other Loans</b>			<b>\$6,043,817</b>	<b>\$176,348</b>	<b>\$107,841</b>	<b>\$284,189</b>	<b>\$5,867,469</b>
<b>Governmental Debt Total</b>			<b>\$91,836,889</b>	<b>\$34,928,982</b>	<b>\$3,116,362</b>	<b>\$38,045,344</b>	<b>\$88,357,907</b>

## Hamilton's Business-Type Activities Debt

Issue Year	Description	Maturity Year	Balance December 31, 2023	2024 Principal	2024 Interest	Total Debt Payment	Anticipated Balance December 31, 2024
<b>Mortgage Revenue Bonds</b>							
2017	Gas System Improvement & Refunding Revenue Bonds	2027	2,460,000	595,000	54,858	649,858	1,865,000
2018	Gas System Improvement Revenue Bonds	2038	1,405,000	70,000	53,390	123,390	1,331,000
2018	Electric System Refunding Revenue Bonds	2030	8,745,000	1,085,000	360,850	1,445,850	7,660,000
2019	Electric System Improvement & Refunding Revenue Bonds	2049	25,630,000	340,000	980,550	1,320,550	25,290,000
2015	Water System Improvement & Refunding Revenue Bonds	2044	9,330,000	335,000	420,725	755,725	8,995,000
2018	Water System Refunding Revenue Bonds	2029	3,630,000	545,000	145,200	690,200	3,085,000
2018	Water System Improvement Revenue Bonds	2048	2,665,000	65,000	97,075	162,075	2,600,000
2019	Water System Improvement & Refunding Revenue Bonds	2049	9,630,000	60,000	376,950	436,950	9,570,000
2016	Wastewater System Refunding Revenue Bonds	2026	3,290,000	1,045,000	164,500	1,209,500	2,245,000
2018	Wastewater System Refunding Revenue Bonds	2041	20,940,000	825,000	798,688	1,623,688	20,115,000
2019	Wastewater System Refunding Revenue Bonds	2039	7,770,000	285,000	330,900	615,900	7,485,000
<b>Total Mortgage Revenue Bonds</b>			<b>\$95,495,000</b>	<b>\$5,250,000</b>	<b>\$3,783,686</b>	<b>\$9,033,686</b>	<b>\$90,245,000</b>
<b>General Obligation Bonds</b>							
2018	Wastewater System Improvement LTGO Bonds	2038	445,000	25,000	14,618	39,618	420,000
<b>Total General Obligation Bonds</b>			<b>\$445,000</b>	<b>\$25,000</b>	<b>\$14,618</b>	<b>\$39,618</b>	<b>\$420,000</b>
<b>Long-Term General Obligation Bond Anticipation Notes</b>							
2023	LTGO Various Purpose Bond Anticipation Notes	2024	18,300,000	18,300,000	805,200	19,105,200	0
2024	LTGO Various Purpose Bond Anticipation Notes	2025	0	0	0	0	18,300,000
<b>Total Long-Term General Obligation Bond Anticipation Notes</b>			<b>\$18,300,000</b>	<b>\$18,300,000</b>	<b>\$805,200</b>	<b>\$19,105,200</b>	<b>\$18,300,000</b>
<b>Other Loans</b>							
2016	Water System OPWC Loan - Pershing Avenue	2048	612,452	24,998	0	24,998	587,454
2016	Water System OWDA Loan - River Road	2037	678,443	44,396	8,876	53,272	634,047
2017	Water System OPWC Loan - State Route 4 Water Main	2049	365,096	14,318	0	14,318	350,778
2017	Water System OPWC Loan - Arlington Avenue	2050	521,853	19,693	0	19,693	502,160
2018	Water System OPWC Loan - Southern Hills Water Main	2050	1,601,819	60,446	0	60,446	1,541,373
2018	Water System OPWC Loan - Bilstein Water Main Loop	2050	210,252	7,934	0	7,934	202,318
2021	Water System OPWC Loan - North 3rd Street Water Main	2051	1,410,933	51,307	0	51,307	1,359,626
2022	Water System OPWC Loan - Highland Park Water Main	2052	2,015,269	70,711	0	70,711	1,944,558
2009	Wastewater System OWDA Loan - Sewer Replacement	2030	183,576	23,758	5,333	29,089	159,818
2014	Wastewater System OPWC Loan - Gilmore Road I	2049	2,749,717	107,832	0	107,832	2,641,885
2014	Wastewater System OPWC Loan - Gilmore Road II	2049	347,277	13,619	0	13,619	333,658
2018	Wastewater System OWDA Loan - Sewer Replacement	2019	1,074,433	31,730	23,677	55,407	1,042,703
2022	Wastewater System OPWC Loan - SOD Sanitary Sewer Relocation	2052	2,318,897	79,962	0	79,962	2,238,935
2023	Wastewater System OWDA Loan - Polymer Feed Upgrade & Sludge	2053	157,100	0	0	0	157,100
2023	Wastewater System OWDA Loan - Water Reclamation Master Plan	2053	70,000	0	0	0	70,000
2023	Wastewater System OWDA Loan - Gravity Thickener Collector	2053	61,770	0	0	0	61,770
2023	Wastewater System OWDA Loan - Boiler Replacement	2053	22,170	0	0	0	22,170
<b>Total Other Loans</b>			<b>\$14,401,057</b>	<b>\$550,704</b>	<b>\$37,884</b>	<b>\$588,588</b>	<b>\$13,850,353</b>
<b>Business-Type Debt Total</b>			<b>\$128,641,057</b>	<b>\$24,125,704</b>	<b>\$4,641,388</b>	<b>\$28,767,092</b>	<b>\$122,815,353</b>



## City of Hamilton Debt (Continued)

### Pledged Revenue Coverage 2017-2022

The following table, derived from the Statistical section of the City's 2022 Annual Comprehensive Financial Report (ACFR), shows the end-of-year Coverage Ratio from years 2017 through 2022 for each of the City's utility operations and special assessment bonds.

	2017	2018	2019	2020	2021	2022
<b>Water System Revenue Bonds</b>						
Gross Revenues (1)	13,483,093	14,070,659	14,877,288	14,583,444	14,251,861	14,839,991
Direct Operating Expenses (2)	11,317,676	10,307,917	11,962,646	12,196,520	9,077,783	10,852,376
Net Revenue Available for Debt Service	2,165,417	3,762,742	2,914,642	2,386,924	5,174,078	3,987,615
Annual Debt Service Requirement	2,064,373	1,964,902	2,202,199	2,046,015	2,053,313	2,052,688
<b>Coverage (3)</b>	<b>1.05</b>	<b>1.91</b>	<b>1.32</b>	<b>1.17</b>	<b>2.52</b>	<b>1.94</b>
<b>Wastewater System Revenue Bonds</b>						
Gross Revenues (1)	12,541,901	12,966,268	13,698,367	13,390,424	12,901,120	12,736,543
Direct Operating Expenses (2)	8,054,016	7,950,546	8,824,466	9,376,304	6,262,619	7,904,401
Net Revenue Available for Debt Service	4,487,885	5,015,722	4,873,901	4,014,120	6,638,501	4,832,142
Annual Debt Service Requirement	3,991,788	3,334,502	3,853,762	3,448,133	3,453,050	3,446,551
<b>Coverage (3)</b>	<b>1.12</b>	<b>1.50</b>	<b>1.26</b>	<b>1.16</b>	<b>1.92</b>	<b>1.40</b>
<b>Gas System Revenue Bonds</b>						
Gross Revenues (1)	18,531,047	21,879,539	21,304,490	17,982,935	18,088,032	19,168,945
Direct Operating Expenses (2)	17,472,987	20,149,213	18,711,023	16,729,845	15,450,558	17,828,255
Net Revenue Available for Debt Service	1,058,060	1,730,326	2,593,467	1,253,090	2,637,474	1,340,690
Annual Debt Service Requirement	184,071	653,671	773,133	773,414	773,981	774,135
<b>Coverage (3)</b>	<b>5.75</b>	<b>2.65</b>	<b>3.35</b>	<b>1.62</b>	<b>3.41</b>	<b>1.73</b>
<b>Electric System Revenue Bonds</b>						
Gross Revenues (1)	71,035,797	80,569,387	82,553,789	81,042,173	85,337,028	85,755,058
Direct Operating Expenses (2)	75,464,636	75,820,874	74,502,740	75,849,959	62,587,101	69,989,852
Net Revenue Available for Debt Service	-4,428,839	4,748,513	8,051,049	5,192,214	22,749,927	15,765,206
Annual Debt Service Requirement	2,482,759	2,549,893	2,457,340	2,592,672	2,769,300	2,755,300
<b>Coverage (3)</b>	<b>-1.78</b>	<b>1.86</b>	<b>3.28</b>	<b>2.00</b>	<b>8.22</b>	<b>5.72</b>
<b>Special Assessment Bonds</b>						
Special Assessment Collections	345,325	234,082	326,617	308,315	391,494	336,645
Annual Debt Service Requirement	190,153	187,975	112,750	112,175	86,300	16,575
<b>Coverage</b>	<b>1.82</b>	<b>1.25</b>	<b>2.90</b>	<b>2.75</b>	<b>4.54</b>	<b>20.31</b>

- (1) Gross revenues include operating revenues plus interest income.
- (2) Direct operating expenses include operating expenses less depreciation.
- (3) Coverage ratios based on GAAP basis figures.

Please note that pledged revenue coverage for each calendar year is not certified until the following calendar year. It is because of this that the chart included here shows information only through calendar year 2022. Revenue coverage for calendar year 2023 will be certified in 2024 and included in future financial documents as appropriate.

### Hamilton's Summarized Debt Activities

	Balance December 31, 2023	2024 Debt Service Payment
Governmental Activities Debt Total	91,836,889	38,045,344
Business-Type Activities Debt Total	128,641,057	28,767,092
<b>Total Debt</b>	<b>\$220,477,946</b>	<b>\$66,812,436</b>





# City of Hamilton Debt (Continued)

## Bond Ratings

Issuance Type	Moody's Rating
General Obligation	A1
Gas Utility	A1
Electric Utility	A3
Water Utility	Aa3
Wastewater Utility	A1

## Principal and Interest to Maturity

The tables that follow show the amount of long-term debt principal and interest payments through maturity for each fund.

Debt Service Fund - General Obligation Bonds			
Years	Principal	Interest	Total
2024	\$1,796,000	\$455,729	\$2,251,729
2025	634,000	418,939	1,052,939
2026	650,000	399,647	1,049,647
2027	672,000	381,990	1,053,990
2028	688,000	364,902	1,052,902
2029-2033	2,404,000	1,590,657	3,994,657
2034-2038	3,170,000	1,152,800	4,322,800
2039-2043	2,165,000	643,981	2,808,981
2044-2048	2,210,000	254,438	2,464,438
2049-2053	0	0	0
<b>Totals</b>	<b>\$14,389,000</b>	<b>\$5,663,083</b>	<b>\$20,052,083</b>

Debt Service Fund - Income Tax Revenue Bonds			
Years	Principal	Interest	Total
2024	\$459,754	\$186,641	\$646,395
2025	480,603	172,704	653,307
2026	495,012	158,296	653,308
2027	509,859	143,450	653,309
2028	525,158	128,152	653,310
2029-2033	2,844,423	394,499	3,238,922
2034-2038	1,152,383	33,429	1,185,812
2039-2043	0	0	0
2044-2048	0	0	0
2049-2053	0	0	0
<b>Totals</b>	<b>\$6,467,192</b>	<b>\$1,217,171</b>	<b>\$7,684,363</b>

Debt Service Fund - Taxable Nontax Revenue Bonds			
Years	Principal	Interest	Total
2024	\$580,000	\$916,402	\$1,496,402
2025	585,000	909,399	1,494,399
2026	920,000	898,386	1,818,386
2027	940,000	883,055	1,823,055
2028	955,000	865,534	1,820,534
2029-2033	5,085,000	4,006,581	9,091,581
2034-2038	5,760,000	3,311,051	9,071,051
2039-2043	6,460,000	2,335,232	8,795,232
2044-2048	7,210,000	1,204,811	8,414,811
2049-2053	3,245,000	113,916	3,358,916
<b>Totals</b>	<b>\$31,740,000</b>	<b>\$15,444,367</b>	<b>\$47,184,367</b>

Debt Service Fund - Internal Notes			
Years	Principal	Interest	Total
2024	\$466,880	\$65,949	\$532,829
2025	374,000	51,365	425,365
2026	389,000	35,280	424,280
2027	407,000	18,530	425,530
2028	110,000	4,150	114,150
2029-2033	0	0	0
2034-2038	0	0	0
2039-2043	0	0	0
2044-2048	0	0	0
2049-2053	0	0	0
<b>Totals</b>	<b>\$1,746,880</b>	<b>\$175,274</b>	<b>\$1,922,154</b>

Stormwater Fund/Water Utility/Wastewater Utility - OWDA and OPWC Loans			
Years	Principal	Interest	Total
2024	\$727,052	\$145,725	\$872,777
2025	742,697	140,891	883,588
2026	748,084	135,504	883,588
2027	753,583	130,006	883,589
2028	759,195	124,393	883,588
2029-2033	3,792,070	537,273	4,329,343
2034-2038	3,814,811	402,193	4,217,004
2039-2043	3,735,991	267,924	4,003,915
2044-2048	3,864,544	126,872	3,991,416
2049-2053	1,506,847	14,317	1,521,164
<b>Totals</b>	<b>\$20,444,874</b>	<b>\$2,025,098</b>	<b>\$22,469,972</b>

Gas Utility - Revenue Bonds			
Years	Principal	Interest	Total
2024	\$665,000	\$108,248	\$773,248
2025	685,000	92,320	777,320
2026	695,000	75,867	770,867
2027	715,000	59,191	774,191
2028	85,000	41,990	126,990
2029-2033	465,000	159,790	624,790
2034-2038	555,000	64,790	619,790
2039-2043	0	0	0
2044-2048	0	0	0
2049-2053	0	0	0
<b>Totals</b>	<b>\$3,865,000</b>	<b>\$602,196</b>	<b>\$4,467,196</b>





## City of Hamilton Debt (Continued)

Electric Utility - Revenue Bonds			
Years	Principal	Interest	Total
2024	\$1,425,000	\$1,341,400	\$2,766,400
2025	1,490,000	1,270,150	2,760,150
2026	1,565,000	1,195,650	2,760,650
2027	1,650,000	1,117,400	2,767,400
2028	1,735,000	1,034,900	2,769,900
2029-2033	8,270,000	4,230,450	12,500,450
2034-2038	8,985,000	2,595,000	11,580,000
2039-2043	4,655,000	1,050,800	5,705,800
2044-2048	3,775,000	470,100	4,245,100
2049-2053	825,000	24,750	849,750
<b>Totals</b>	<b>\$34,375,000</b>	<b>\$14,330,600</b>	<b>\$48,705,600</b>

Water Utility - Revenue Bonds			
Years	Principal	Interest	Total
2024	\$1,005,000	\$1,039,950	\$2,044,950
2025	1,050,000	1,002,263	2,052,263
2026	1,095,000	962,850	2,057,850
2027	1,130,000	919,950	2,049,950
2028	1,175,000	875,219	2,050,219
2029-2033	6,070,000	3,617,638	9,687,638
2034-2038	7,145,000	2,252,994	9,397,994
2039-2043	4,695,000	844,119	5,539,119
2044-2048	1,795,000	164,025	1,959,025
2049-2053	95,000	2,850	97,850
<b>Totals</b>	<b>\$25,255,000</b>	<b>\$11,681,858</b>	<b>\$36,936,858</b>

Wastewater Utility - Revenue Bonds			
Years	Principal	Interest	Total
2024	\$2,155,000	\$1,294,088	\$3,449,088
2025	2,245,000	1,194,588	3,439,588
2026	2,360,000	1,082,338	3,442,338
2027	1,265,000	973,288	2,238,288
2028	1,330,000	910,038	2,240,038
2029-2033	7,830,000	3,675,538	11,505,538
2034-2038	9,600,000	2,192,925	11,792,925
2039-2043	5,215,000	393,400	5,608,400
2044-2048	0	0	0
2049-2053	0	0	0
<b>Totals</b>	<b>\$32,000,000</b>	<b>\$11,716,203</b>	<b>\$43,716,203</b>

Wastewater Utility - General Obligation Bonds			
Years	Principal	Interest	Total
2024	\$25,000	\$14,618	\$39,618
2025	25,000	13,868	38,868
2026	25,000	13,118	38,118
2027	25,000	12,368	37,368
2028	25,000	11,718	36,718
2029-2033	150,000	46,068	196,068
2034-2038	170,000	18,850	188,850
2039-2043	0	0	0
2044-2048	0	0	0
2049-2053	0	0	0
<b>Totals</b>	<b>\$445,000</b>	<b>\$130,608</b>	<b>\$575,608</b>



### South Water Treatment Plant

The South Water Treatment Plant (SWTP) draws raw water from 16 deep wells in the Great Miami Valley Buried Aquifer, one of the finest sources of water in North America. The source of water, in combination with the treatment process and dedicated staff, have earned the City of Hamilton numerous awards and accolades. In 2015, the City of Hamilton won the Berkeley Springs International Water Tasting competition and was recognized for producing "The Best Tasting Tap Water in the World". On average, the SWTP produces 14-19 million gallons per day (MGD) with capacity to produce 40 MGD.

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# **CAPITAL IMPROVEMENTS**

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# Capital Budget Summary

## Background

For the 2024 budget year, the Department of Finance prepared the City's Capital Improvement Plan (CIP) to include:

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

The City of Hamilton CIP provides City Council with the best cost estimates for each project and asset item, and plans for impacts to the operations budget.

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

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

The multi-fund structure enables the City to account for various restricted revenue sources and is useful in maintaining an extensive focus across our community's multifaceted needs. The total capital improvement budget for 2024 is \$50,400,813.

## Capital Projects Overview

Generally, a capital project is fixed in nature, has a relatively long useful life, and requires a substantial financial investment. Capital projects traditionally take the form of large-scale physical developments, such as buildings, streets, and water mains. However, they can also include other types of projects such as fire fighting apparatus, street lighting, and utility pole replacements. A capital project must cost a minimum of \$10,000.

Our capital projects have been planned to proactively address citizen's concerns, rejuvenate the City's overall appearance, and make critical improvements that will help Hamilton be the best place to live, work, visit, and play. In the table that follows, we've broken out capital improvement expenditures by fund and department, with a brief description for each project, to give our stakeholders a visual summary of where the money comes from to fund our capital projects and where the money goes. The charts reveal the City's priority in 2024 to invest in the City's infrastructure systems.



### ***Main Street / Millville Avenue / Eaton Avenue Intersection Improvement***

*The Main Street / Millville Avenue / Eaton Avenue Intersection improvement project was completed in October 2019 after 16 months of construction. This project improved safety and traffic flow by aligning Eaton Avenue with Millville Avenue (SR 129) perpendicular to Main Street (SR 129 & SR 177). Prior to the improvement, multiple traffic signals were necessary due to the offset alignment of Eaton Avenue and Millville Avenue. Underground utilities were replaced as needed and new street lighting and traffic signals were installed. Several green space areas were created. On the northeast side of Main Street, a 25-foot tall brushed stainless steel sculpture was installed.*

# 2024 Adopted Capital Improvement Budget

Capital Project by Fund/Department	2024 Budget
<b>Hamilton Capital Improvement Debt Service Fund</b>	
<i>Public Works Department</i>	
Pole Painting	35,000
<b>Total Public Works</b>	<b>35,000</b>
<i>Police Department</i>	
Body Cameras	75,000
Police Cruisers	126,000
<b>Total Police</b>	<b>201,000</b>
<i>Fire Department</i>	
Station 25 Rear Ramp Replacement	60,000
Fire Chief Vehicle	60,000
Engine 24 Replacement	200,000
Medic Unit and Power Cot	225,000
Portable Radios	35,609
SCBA Wash Station	30,000
Station 26 Breathing Air Compressors and Fill Station	65,000
<b>Total Fire</b>	<b>675,609</b>
<i>Health Department</i>	
Vehicle	21,000
<b>Total Health</b>	<b>21,000</b>
<i>Special Appropriations</i>	
Belt Line Project - Phase 4	372,400
<b>Total Special Appropriations</b>	<b>372,400</b>
<b>Total Hamilton Capital Improvement Debt Service Fund</b>	<b>\$1,305,009</b>
<b>Justice Assistance Grant Fund</b>	
<i>Police Department</i>	
Police Cruisers	26,911
<b>Total Police</b>	<b>26,911</b>
<b>Total Justice Assistance Grant Fund</b>	<b>\$26,911</b>
<b>Street Levy Fund</b>	
<i>Engineering Department</i>	
2024 Concrete Repair and Resurfacing Program	3,000,000
<b>Total Engineering</b>	<b>3,000,000</b>
<b>Total Street Levy Fund</b>	<b>\$3,000,000</b>
<b>Stormwater Management Fund</b>	
<i>Public Works Department</i>	
Critical Storm Sewer Condition Assessment	100,000
Heaton Street at Beckett Plant Design	200,000
Annual Storm Lining Project	350,000
Concrete Repair and Resurfacing	850,000
Hammond Boulevard at Dayspring Drive	500,000
Emergency Storm Sewer Repairs	75,000
Eaton Avenue Improvements	152,600
Vac Truck (Lease Payment)	33,000
Street Sweeper	300,000
Dump Truck Replacement	160,000
<b>Total Public Works</b>	<b>2,720,600</b>
<b>Total Stormwater Management Fund</b>	<b>\$2,720,600</b>





## 2024 Adopted Capital Improvement Budget (Continued)

Capital Project by Fund/Department	2024 Budget
<b>Street Maintenance Fund</b>	
<i>Public Works Department</i>	
Milling Machine (Lease Payment)	70,000
Paving Machine	240,000
Traffic Control Equipment	12,000
<b>Total Public Works</b>	<b>322,000</b>
<b>Total Street Maintenance Fund</b>	<b>\$322,000</b>
<b>Sidewalk Special Assessments - 2024 Fund</b>	
<i>Engineering Department</i>	
2024 Concrete Repair and Resurfacing Program	900,000
Millville Avenue Concrete Repair	900,000
<b>Total Engineering</b>	<b>1,800,000</b>
<b>Total Sidewalk Special Assessments - 2024 Fund</b>	<b>\$1,800,000</b>
<b>Issue II Project Fund</b>	
<i>Engineering Department</i>	
2024 Concrete Repair and Resurfacing Program	1,120,000
<b>Total Engineering</b>	<b>1,120,000</b>
<b>Total Issue II Project Fund</b>	<b>\$1,120,000</b>
<b>Infrastructure Renewal Program 2024 Fund</b>	
<i>Engineering Department</i>	
Tylersville Road Reconstruction - Inspection	100,000
2024 Concrete Repair and Resurfacing Program	500,000
Erie Avenue and Dixie Highway Intersection Improvements	300,000
New London Road Widening	419,069
Ross Avenue Traffic Improvements	270,000
Bilstein Bridge Deck Replacement	1,516,696
Wasserman Road Safe Routes to School	295,215
State Route 128 ODOT Urban Paving Program	338,000
Eaton Avenue Resurfacing	930,000
G Street Bridge Demolition	923,114
<b>Total Engineering</b>	<b>5,592,094</b>
<b>Total Infrastructure Renewal Program Fund</b>	<b>\$5,592,094</b>
<b>Gas Capital Improvement Fund</b>	
<i>Utility Operations Department</i>	
Regulator Pits and Stations	150,000
Meter Replacements	100,000
Valve Replacements	20,000
<b>Total Utility Operations</b>	<b>270,000</b>
<b>Total Gas Capital Improvement Fund</b>	<b>\$270,000</b>
<b>Electric Capital Improvement Fund</b>	
<i>Utility Operations Department</i>	
138kV Cabling Replacement	400,000
Hydro Generation 40k Hours Inspection	30,000
Air / Oil Seal Replacement	175,000
Carbon Shaft Seal Replacement	900,000
Deck and Cell Concrete Repairs	65,564
Fire Suppression Systems Replacement	400,000
138kV Line Pole Inspection & Replacements	100,000
Lube Oil Cooler Tubing Replacement	75,000
Plant Controls Upgrade	53,045
Electric System Master Plan	65,000

## 2024 Adopted Capital Improvement Budget (Continued)

Capital Project by Fund/Department	2024 Budget
MMC Equipment	25,000
Headgate Bushing	18,000
Turbine Runner Hub Inspection	200,000
FERC Relicensing	250,000
Production System Capital Spares	150,000
Power Plant Roof Replacement	250,000
Canal Bank Armoring and Repairs	40,000
Power Plant GT2 Fire Protection	30,000
FERC Signage Replacement	5,190
Electric Vehicle Charging Stations	550,000
Network Transformer	150,000
OCB Replacement Program	140,000
Pole Replacements	500,000
Riverside Homes	80,000
T7173 OLTC Upgrade	35,000
Direct Buried Cable Replacement	265,000
Hanover Building Improvements	250,000
MESA Lidar Corrections	200,000
Vehicle Replacements	440,000
Meter Replacements	35,000
Metering Equipment	115,000
Fecon Mower for Bobcat	35,000
Distribution System Capital Spares	95,000
<b>Total Utility Operations</b>	<b>6,121,799</b>
<b>Total Electric Capital Improvement Fund</b>	<b>\$6,121,799</b>
<b>Water Construction Fund</b>	
<b>Utility Operations Department</b>	
Hamilton Enterprise Park Water Tower	7,900,000
Williams Avenue Water Main Replacement	1,275,000
Rebuild Filters & Influent Valve Replacement	1,000,000
Solids Contact Basin Overhaul & Catwalk Replacement	2,960,000
Water Main Replacements	727,000
Van Buren Drive and Van Buren Court Water Main Replacement	692,000
Carlton Drive Water Main Replacement	306,000
<b>Total Utility Operations</b>	<b>14,860,000</b>
<b>Total Water Construction Fund</b>	<b>\$14,860,000</b>
<b>Water Capital Improvement Fund</b>	
<b>Utility Operations Department</b>	
Well Rehabilitation	260,000
Floor and Access Hatches Replacement	160,000
Recarbonation Basins External Painting	25,000
Capital Spares	30,000
North Plant Filter #1 Drain Valve Replacement	30,000
Valve Replacements	30,000
Meter Replacements	160,000
Fire Hydrants	200,000
<b>Total Utility Operations</b>	<b>895,000</b>
<b>Total Water Capital Improvement Fund</b>	<b>\$895,000</b>



## 2024 Adopted Capital Improvement Budget (Continued)

Capital Project by Fund/Department	2024 Budget
<b>Wastewater Construction Fund</b>	
<i>Utility Operations</i>	
Biosolids Improvements	9,130,000
New London Package Plant Elimination or Replacement	1,112,400
Annual Lining	450,000
Manhole Rehabilitation	50,000
<b>Total Utility Operations</b>	<b>10,742,400</b>
<b>Total Wastewater Construction Fund</b>	<b>\$10,742,400</b>
<b>Wastewater Capital Improvement Fund</b>	
<i>Utility Operations Department</i>	
Flow Monitoring Maintenance	28,000
Sanitary Lateral Repairs	100,000
Camera Truck	400,000
Rain Gauges	13,000
HVAC Electric Shop Improvements	30,000
Second Wall Replacement West	50,000
Maintenance Shop Roof Replacement	350,000
Primary Effluent Pump Replacement	110,000
IPS VFD Cooling Improvements	100,000
Primary North Clarifier Scum/Sludge Rebuild	100,000
Aeration Grit Removal Rebuild	30,000
Primary Scum Collectors Drain Clean Out	40,000
<b>Total Utility Operations</b>	<b>1,351,000</b>
<b>Total Wastewater Capital Improvement Fund</b>	<b>\$1,351,000</b>
<b>Parking Fund</b>	
<i>Engineering Department</i>	
Main Street Parking Meters	80,000
McDulin Garage Stairwell Painting	12,000
<b>Total Engineering</b>	<b>92,000</b>
<b>Total Parking Fund</b>	<b>\$92,000</b>
<b>Fleet Maintenance Fund</b>	
<i>Public Works Department</i>	
Municipal Garage Asphalt Repair	100,000
Security Cameras	25,000
Main Building Roof Repairs	20,000
Annex Building Roof Repairs	15,000
Building Repair Consultation	10,000
<b>Total Public Works</b>	<b>170,000</b>
<b>Total Fleet Maintenance Fund</b>	<b>\$170,000</b>
<b>Central Services Fund</b>	
<i>Utility Operations Department</i>	
Customer Service Miscellaneous Equipment	10,000
Meter Reading Miscellaneous Equipment	2,000
<b>Total Utility Operations</b>	<b>12,000</b>
<b>Total Central Services Fund</b>	<b>\$12,000</b>
<b>Total All Funds</b>	<b>\$50,400,813</b>



## External Services

### Special Appropriations

Construction for the Hamilton Beltline Recreational Trail Project to transform unused railway into a walking trail will be continued in 2024. The City budgeted \$372,400 for this project in the Hamilton Capital Improvement Debt Service Fund.

## Health & Public Safety

### Police Department

The Hamilton Police Department is expected to purchase police cruisers and body cameras in 2024. \$201,000 is budgeted in the Hamilton Capital Improvement Debt Service Fund and \$26,911 in the Justice Assistance Grant Fund.

### Fire Department

The Hamilton Fire Department is expected to purchase a replacement for Engine 24, a medic unit with power cot, Fire Chief vehicle, portable radios, breathing air compressor equipment, and replace the rear ramp at Station 25 in 2024. \$675,609 is budgeted in the Hamilton Capital Improvement Debt Service Fund.

### Health Department

The Hamilton Health Department is expected to purchase a new vehicle in 2024. \$21,000 is budgeted in the Hamilton Capital Improvement Debt Service Fund.

## Infrastructure

### Engineering

- The City's Annual Concrete Repair and Resurfacing Program, designed to help keep Hamilton's roads in good condition, will cover multiple streets in 2024. Approximately five miles of street are scheduled to be resurfaced in 2024. The overall program's budget is spread across several funds, including the following:
  - \$3,000,000 is budgeted in the Street Levy Fund
  - \$900,000 is budgeted in the Sidewalk Special Assessment - 2024 Fund
  - \$1,120,000 is budgeted in the Issue II Project Fund
  - \$500,000 is budgeted in the Infrastructure Renewal Program - 2024 Fund
- The City will replace the decking on the Bilstein Bridge in 2024, with \$1,516,696 budgeted for this project in the Infrastructure Renewal Program - 2024 Fund.
- The City is beginning the resurfacing of Eaton Avenue in 2024, with \$930,000 budgeted for this project in the Infrastructure Renewal Program - 2024 Fund.
- In the Parking Fund, the City has \$80,000 budgeted for Main Street parking meters and \$12,000 for McDulin Parking Garage improvements.

### Public Works

The Public Works Department has multiple storm sewer replacement projects planned, including Hammond Boulevard and Eaton Avenue. Various equipment replacements, lining of sanitary sewers, concrete repair and resurfacing, and emergency storm sewer repairs have also been budgeted for 2024. \$2,720,600 is budgeted in the Stormwater Management Fund. In the City's efforts to repave as many streets as possible, the Public Works Department has budgeted \$310,000 in 2024 for the purchase of a paving machine and a milling machine. City crews will use these machines to continue the City's aggressive efforts to improve streets throughout Hamilton. \$170,000 is budgeted in the Fleet Maintenance Fund for improvements at the Municipal Garage and equipment replacement.

### Utility Operations — Gas

Budgeted capital expenditures in the Gas Utility include meter and valve replacements and regulator pit and station upgrades. \$270,000 is budgeted in the Gas Capital Improvement Fund.

## Infrastructure (Continued)

### **Utility Operations — Electric**

The City has budgeted \$6,121,799 in the Electric Capital Improvement Fund for equipment replacement, system upgrades and improvements, maintenance, repair costs, and safety improvements to the City electric system in 2024. Major items planned include carbon shaft seal replacement (\$900,000), electric vehicle charging stations (\$550,000), pole replacements (\$500,000), and vehicle replacements (\$440,000).

### **Utility Operations — Water**

Improvements to the City of Hamilton's water infrastructure for 2024 includes a new water tower at the Hamilton Enterprise Park, Williams Avenue water main replacement, water main replacement at Van Buren Drive and Van Buren Court, annual repair or replacement of filters, valves, meters, and fire hydrants, service pump rehabilitation, and well rehabilitation. \$14,860,000 is budgeted in the Water Construction Fund and \$895,000 in the Water Capital Improvement Fund.

### **Utility Operations — Wastewater**

Major wastewater infrastructure projects for 2024 include biosolids improvements, the New London package plant replacement, and the purchase of a camera truck. \$10,742,400 is budgeted in the Wastewater Construction Fund and \$1,351,000 in the Wastewater Capital Improvement Fund.

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# **HAMILTON HIGHLIGHT - DOWNTOWN LIVING**

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## Downtown Living

Interest in urban living has grown tremendously in recent years, and Hamilton's downtown residential market has kept pace. More than 250 new units have been created and leased in the last three years with hundreds more on the way. The increased population living downtown has driven the demand for more greenspace and recreational activities along with more shopping, dining, entertainment and nightlife options.



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# DEPARTMENTS

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## Department Overviews

The following section illustrates the purpose and function of the City of Hamilton's various departments and divisions. Each department overview includes: the department's mission, description, and, if applicable, division descriptions; an organizational chart providing a snapshot of how the department fits into the City organization as a whole; accomplishments in 2023 and goals for 2024; and tables and charts illustrating historical and current financial data, staffing levels, and key performance indicators.

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

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





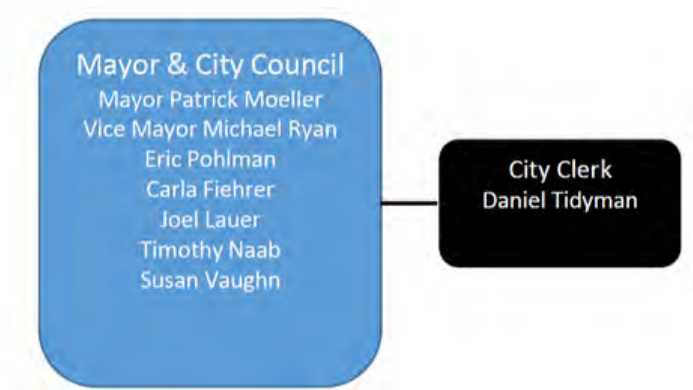
## City Clerk



**Daniel Tidyman**  
City Clerk

*The City Clerk's Office provides support for the Mayor, Vice Mayor, and members of City Council and maintains a commitment to delivering high quality services to the City's Residents.*

## Organizational Chart



## Department Description

The City Clerk's Office supports the Offices of the Mayor and City Council through the preparation of minutes and meeting packets for all meetings of City Council and committees of Council. In addition, the City Clerk updates the City's Codified Ordinances, publishes meeting notices, fulfills public information requests, and oversees subcommittees of City Council, the liquor permit application process, and special projects as assigned by City Council.

## Accomplishments in 2023

- Maintained City Council's regularly scheduled meetings while also maintaining flexibility by putting last minute items on the agenda to keep the City's business moving.
- Issued 34 proclamation certificates to residents and organizations.
- Processed and fulfilled over 30 records requests in compliance with the Ohio Public Records Act.
- Led grant application process in applying for funds for the RiversEdge Kayak Launch. The City is currently waiting for an official announcement on whether funds will be received.
- Was City liaison to our Green Space Conservation Program, selling a 54 acre parcel to the Butler County Metro Parks for \$243,000.
- Met with the Miami Conservancy District regarding funding for rehabilitating one of our dams on the Great Miami River into a white water rapid.
- Applied for the Brightening Ohio Communities grant in December.

## Goals for 2024

- Facilitate efficient City Council agendas for Calendar Year 2024.
- Collaborate with IT to standardize the City's public records request process.
- Continued involvement with grant applications for North Hamilton Crossing.
- Continue applications for funding with the Ohio Public Works Commission Greenspace Conservation Grant program.
- Increasing focus on activating the Great Miami River as an asset to the City of Hamilton:
  - The 2-Mile Dam or Low Dam on the Great Miami River will be investigated for potential dam rehabilitation projects.
  - RiversEdge kayak launch.
  - Joyce Park kayak launch.
- Continue to digitize the City's ordinances and resolutions and bring more forms into a digital media format in 2024.



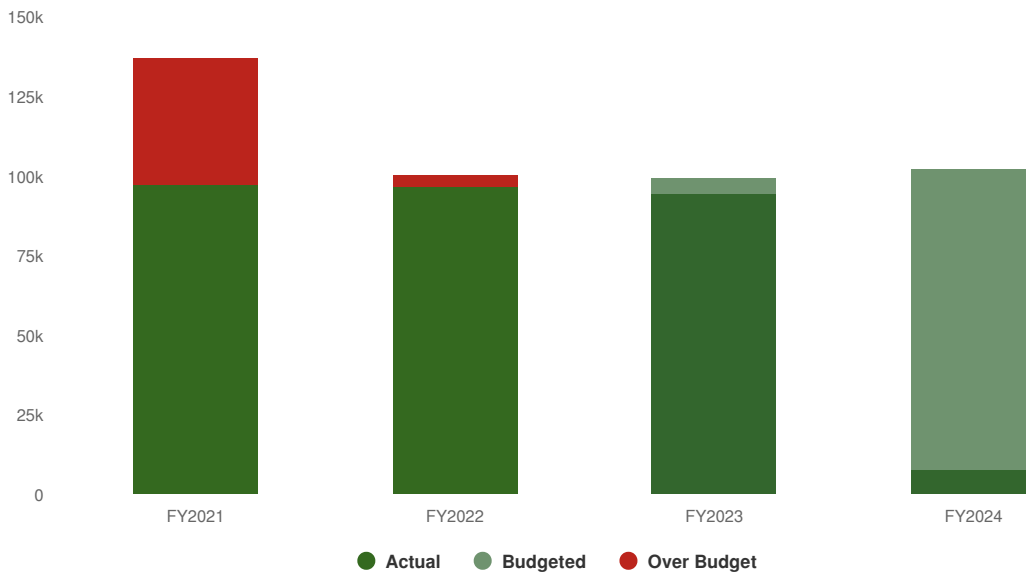
# Budgetary Highlights

The 2024 Adopted Budget includes slight increases in salary and benefits due to budgeted salary increases and increased health care costs.

## 2024 Adopted Operating Budget

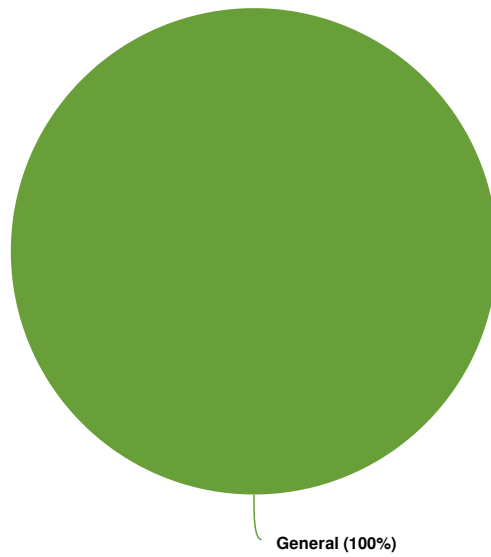
**\$102,223** **\$2,509**  
(2.52% vs. prior year)

### City Clerk Proposed and Historical Budget vs. Actual

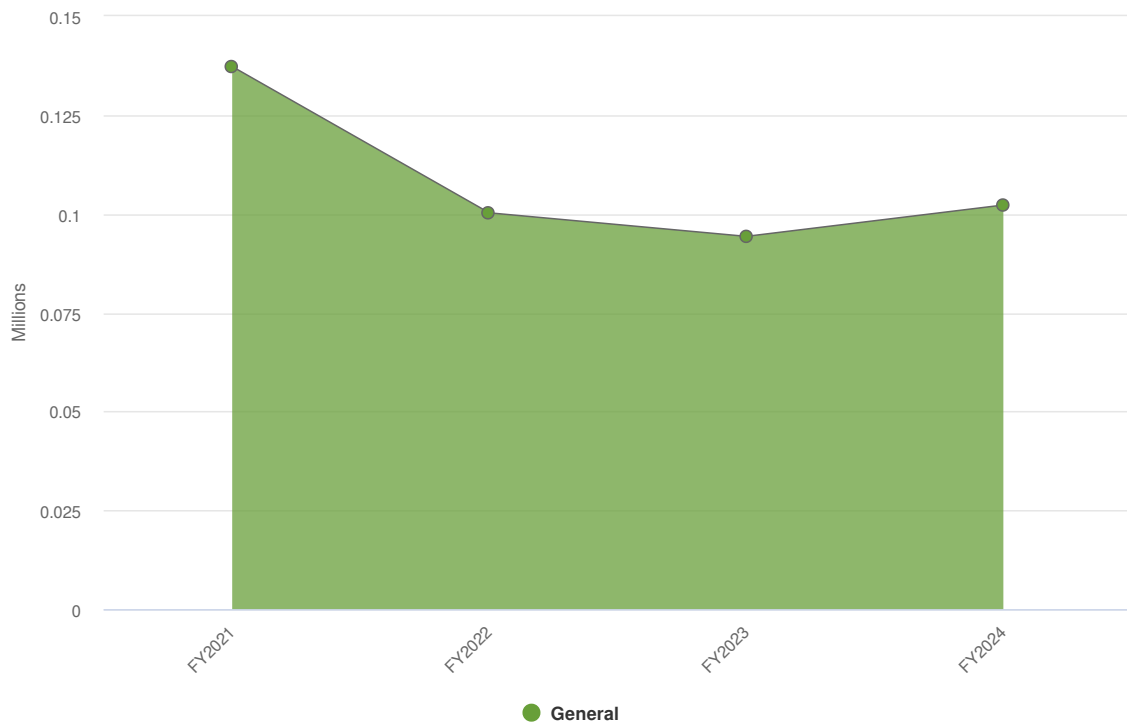


# Expenditures by Fund

## 2024 Expenditures by Fund

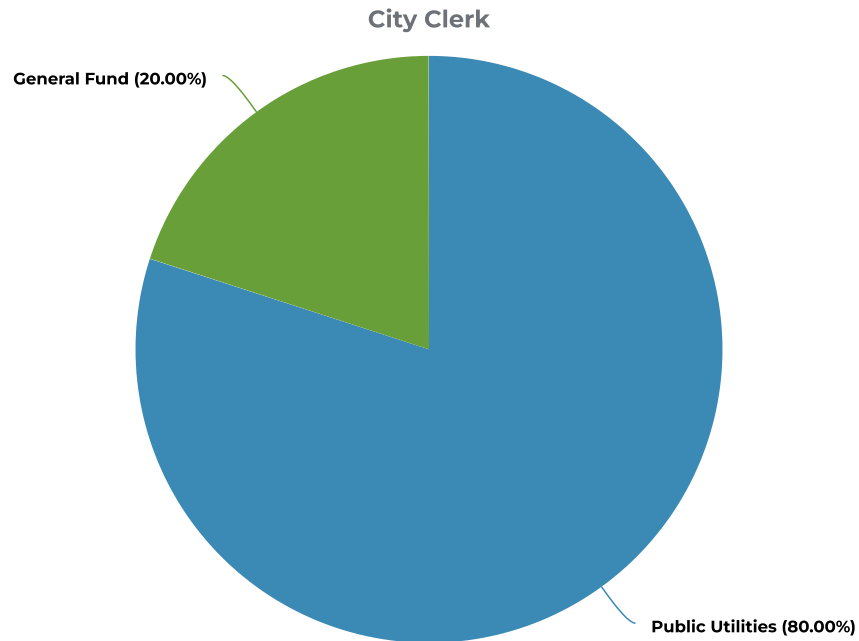


## Budgeted and Historical 2024 Expenditures by Fund



Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
General						
Personal Services & Benefits	\$125,949.13	\$81,142.57	\$84,033.85	\$84,004.00	\$87,023.00	3.6%
Other Expenditures	\$11,311.09	\$19,111.51	\$10,261.78	\$15,710.00	\$15,200.00	-3.2%
<b>Total General:</b>	<b>\$137,260.22</b>	<b>\$100,254.08</b>	<b>\$94,295.63</b>	<b>\$99,714.00</b>	<b>\$102,223.00</b>	<b>2.5%</b>

## 2024 Estimated Funding Sources



## Budgeted FTE's

Operating Total	2021 Actual	2022 Actual	2023 Adopted	2023 Actual	2024 Adopted	Change from 2023 Adopted	% Change
Budgeted FTE's	1.50	1.00	1.00	1.00	1.00	0.00	N/A

## City Clerk Key Performance Indicators

	Benchmark	Actual 2022	Actual 2023	Target 2024
Number of public records requests made to City Clerk	40	32	31	40
Number of agendas created for City Council meetings	21	30	29	21



## Mayor and City Council



**Patrick Moeller**  
Mayor

*The Hamilton City Council serves its citizens through the establishment of policy decisions and the enactment of legislation for the betterment of the community and by supporting opportunities to live, work, and play in Hamilton.*

## Members of City Council

Current members include:

- Pat Moeller, Mayor
- Michael Ryan, Vice Mayor
- Eric Pohlman
- Carla Fiehrer
- Joel Lauer
- Susan Vaughn
- Timothy Naab



## Department Description

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

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

## Goals and Accomplishments

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

## Budgetary Highlights

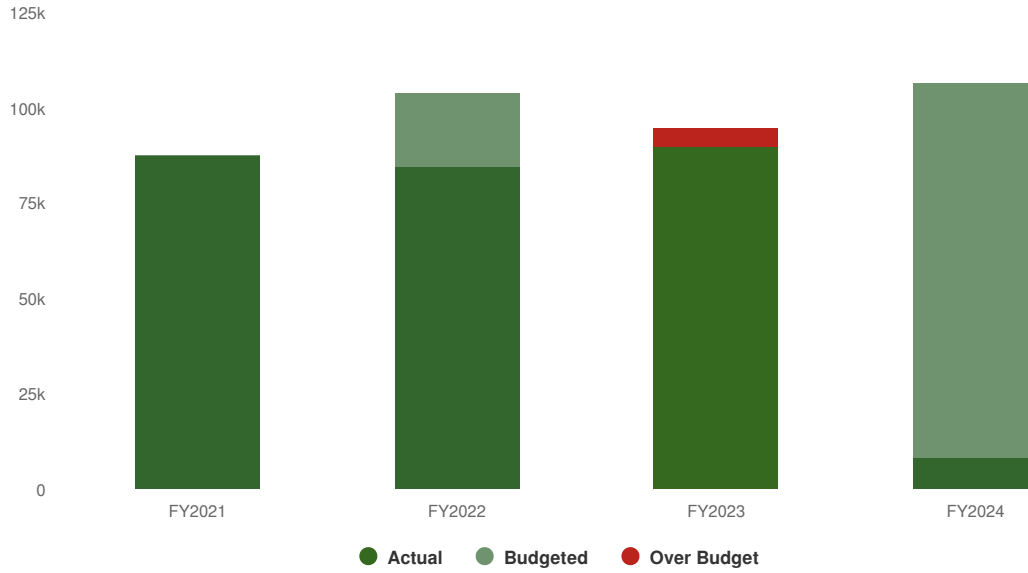
The 2024 Adopted Budget includes increases in Personnel & Employee Benefits due to increased health insurance costs.



# 2024 Adopted Operating Budget

**\$106,603** **\$17,078**  
(19.08% vs. prior year)

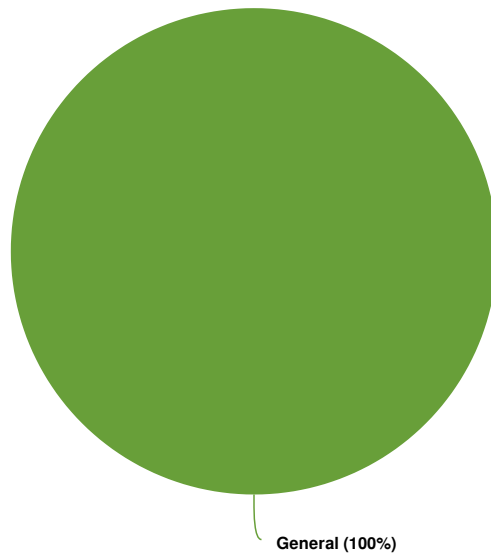
Mayor and City Council Proposed and Historical Budget vs. Actual



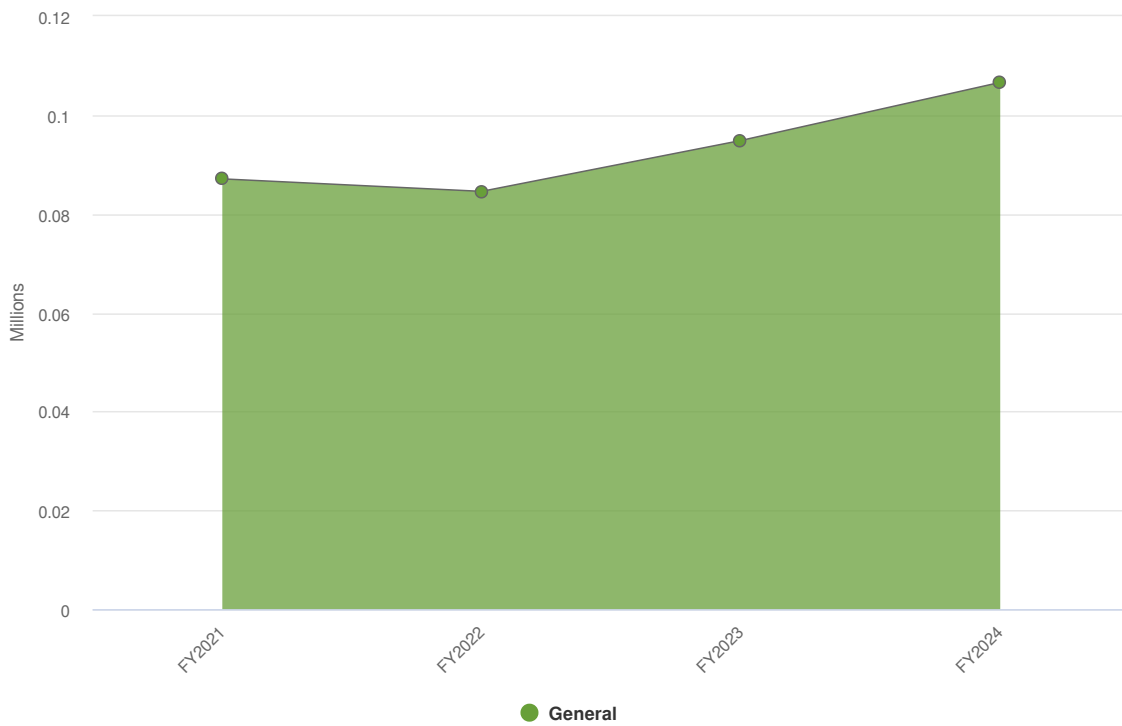


# Expenditures by Fund

## 2024 Expenditures by Fund

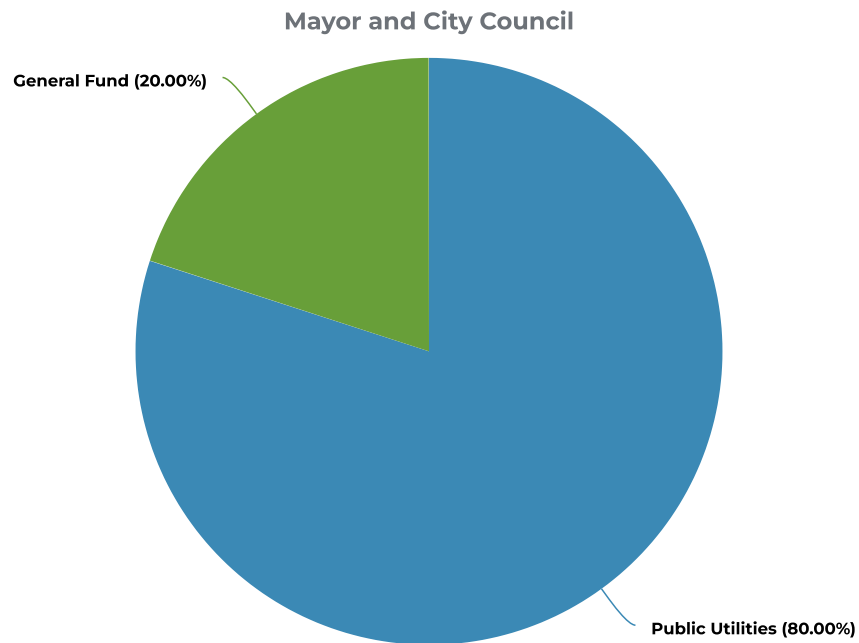


## Budgeted and Historical 2024 Expenditures by Fund



Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
General						
Personal Services & Benefits	\$81,316.72	\$75,128.00	\$90,383.66	\$80,168.00	\$97,246.00	21.3%
Other Expenditures	\$5,758.82	\$9,418.34	\$4,460.77	\$9,357.00	\$9,357.00	0%
<b>Total General:</b>	<b>\$87,075.54</b>	<b>\$84,546.34</b>	<b>\$94,844.43</b>	<b>\$89,525.00</b>	<b>\$106,603.00</b>	<b>19.1%</b>

## 2024 Estimated Funding Sources



## Budgeted FTE's

Operating Total	2021 Actual	2022 Actual	2023 Adopted	2023 Actual	2024 Adopted	Change from 2023 Adopted	% Change
Budgeted FTE's	7.00	7.00	7.00	7.00	7.00	0.00	N/A

## City Council Key Performance Indicators

	Benchmark	Actual 2022	Actual 2023	Target 2024
Number of regular meetings	20	23	22	22
Number of special meetings	1	10	22	1
Number of ordinances passed	120	128	114	120
Number of resolutions passed	60	83	89	65
Number of public hearings	20	12	21	8



# Office of the City Manager



**Joshua Smith**  
City Manager

The Office of the City Manager articulates the City's vision in a clear and engaging format to all stakeholders and provides resources to execute the vision, while developing an organizational culture that focuses on results with the framework of the City's values.

## Organizational Chart



## Department Description

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

## Accomplishments in 2023

- Broke ground on the planned City of Hamilton Public Safety Center.
- Began site work on new Fire Station #26.
- Supported the completion of the Rossville Flats on Main Street.
- Established additional electric vehicle charging stations throughout the City.
- Announced two new hotel developments.
- Announced the \$150 million Phase 1 redevelopment of the former Cohen Recycling Center.

## Goals for 2024

- Support the opening of a new Hilton branded hotel at the former Anthony Wayne building.
- Support events that attract visitors to Hamilton.
- Attract and retain jobs throughout the community.
- Add at least five new entertainment options to the business community.
- Find a developer for the Zettler Buildings.
- Pursue additional new housing developments to support the City's growing population.
- Increase the amount of investment in our neighborhoods.

## Budgetary Highlights

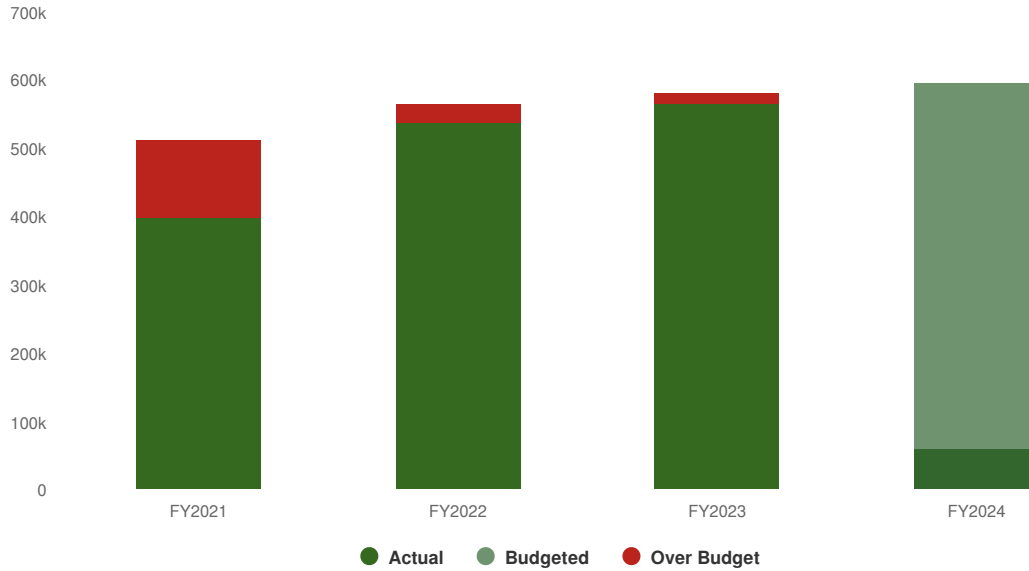
The 2024 Adopted Budget includes personnel increases due to budgeted salary increases, health care costs, and additional budget for professional development training.



# 2024 Adopted Operating Budget

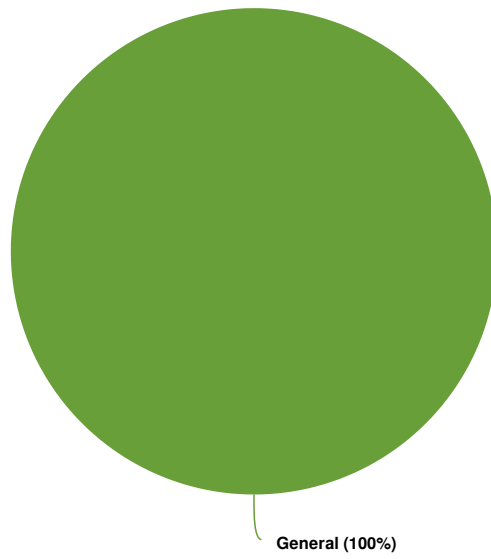
**\$596,995** **\$31,488**  
(5.57% vs. prior year)

Office of the City Manager Proposed and Historical Budget vs. Actual

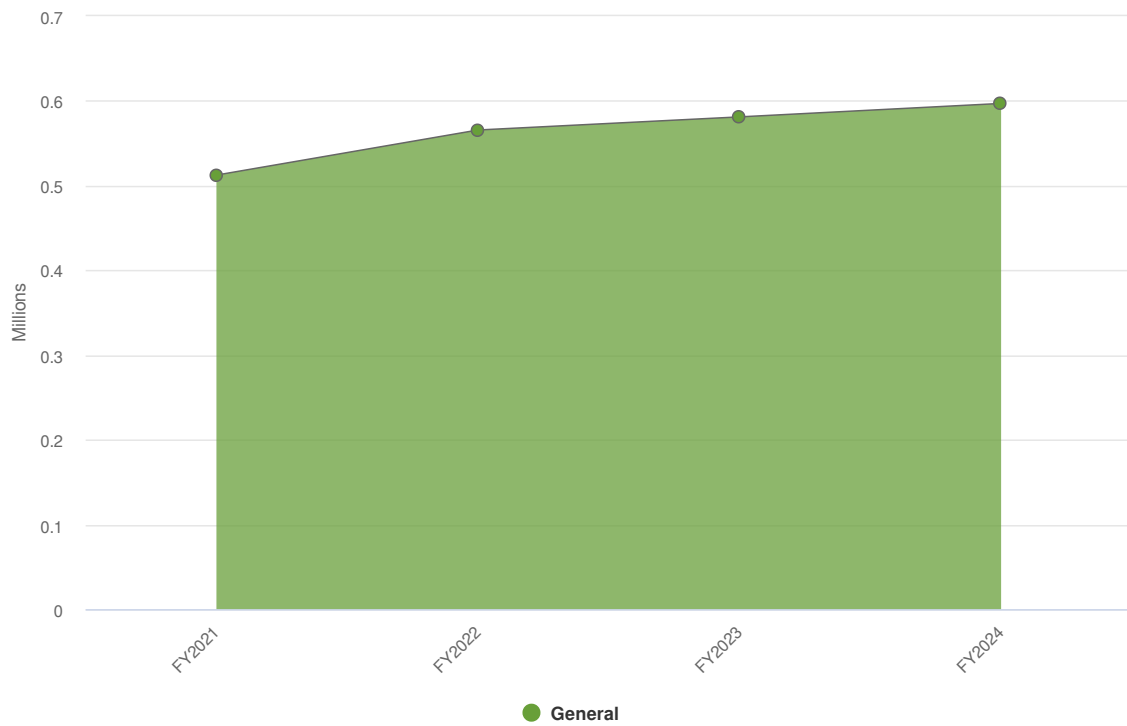


# Expenditures by Fund

## 2024 Expenditures by Fund

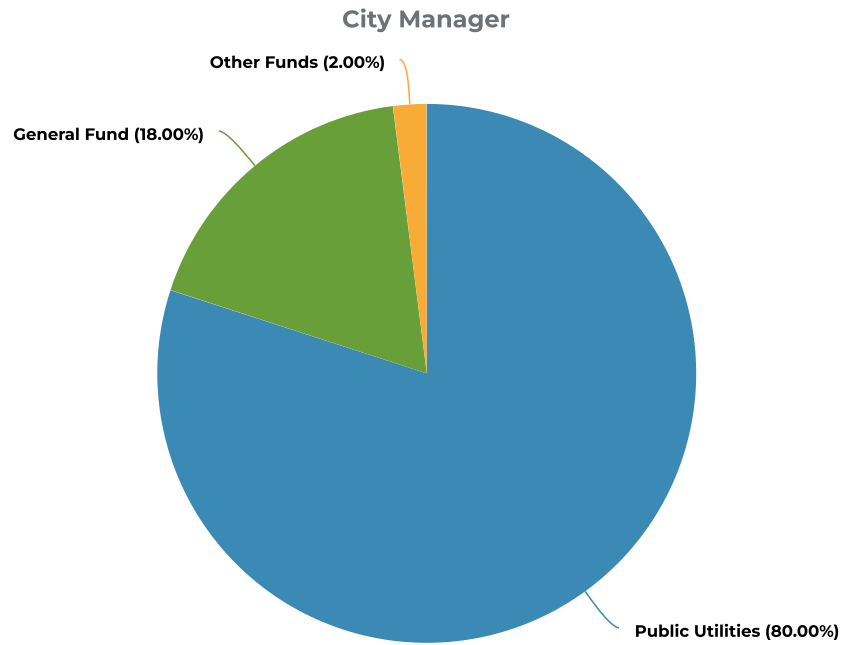


## Budgeted and Historical 2024 Expenditures by Fund



Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
General						
Personal Services & Benefits	\$502,673.93	\$543,053.77	\$558,474.62	\$552,865.00	\$582,345.00	5.3%
Other Expenditures	\$9,724.77	\$22,565.32	\$22,635.63	\$12,642.00	\$14,650.00	15.9%
<b>Total General:</b>	<b>\$512,398.70</b>	<b>\$565,619.09</b>	<b>\$581,110.25</b>	<b>\$565,507.00</b>	<b>\$596,995.00</b>	<b>5.6%</b>

## 2024 Estimated Funding Sources



## Budgeted FTE's

Operating Total	2021 Actual	2022 Actual	2023 Adopted	2023 Actual	2024 Adopted	Change from 2023 Adopted	% Change
Budgeted FTE's	3.17	3.17	3.17	3.17	3.17	0.00	N/A

## City Manager Key Performance Indicators

Please refer to the City Strategic Plan for performance measures for the Office of the City Manager.



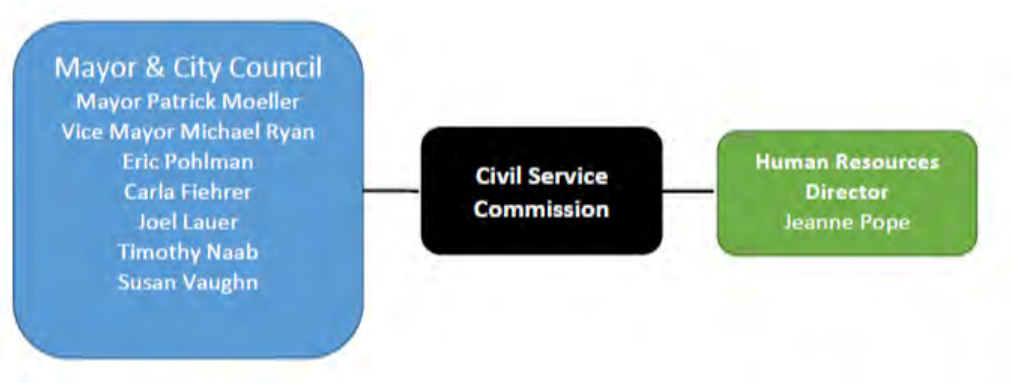
# Human Resources (Civil Service & Personnel)



**Jeanne Pope**  
Human Resources Director

The Human Resources Department provides a fair and efficient human resource delivery system that allows departments the flexibility necessary to manage their workforce, improve productivity, and provide cost-efficient service delivery for City of Hamilton taxpayers. The department creates an environment of support and inclusion while encouraging the organization to be strategically forward-thinking for its employees and a positive influence in the community.

## Organizational Chart



## Department Description

The Human Resources Department is a business partner to and collaborator with all City Departments, the Civil Service Commission, and the public. The Human Resources Department provides services that include, but are not limited to: recruitment, benefit administration, employee engagement, labor relations, Civil Service examinations and administration, employee training and development.

## Accomplishments in 2023

- Automated City's annual education program in NeoGov software.
- Crosstrained all HR staff members on administration of the NeoGov Learn Module.
- Hired a dedicated staff member for Worker's Compensation oversight and FMLA and Benefits administration.
- Enhanced employee engagement through wellness activities and highlighting diversity and equity within our organization.
- Began XLMT collaborations to increase departmental communication.
- Completed review of the City's Administrative Directives and Employee Handbook for updates and best practices.
- Implemented the Equity Plan for DEIB - Diversity, Equity, Inclusion, and Belonging.

## Goals for 2024

- Continue expanding education and usage of NeoGov Learn and Perform (Professional Training and Development - focusing on leadership).
- Improve upon the HR Concierge model we currently use.
- Grow XLMT collaborative sessions - management communication.
- Complete revision of Administrative Directives for City of Hamilton Employees.
- Create ERG group for women.
- Implement Equity education for COH Employees, beginning at the leadership level.



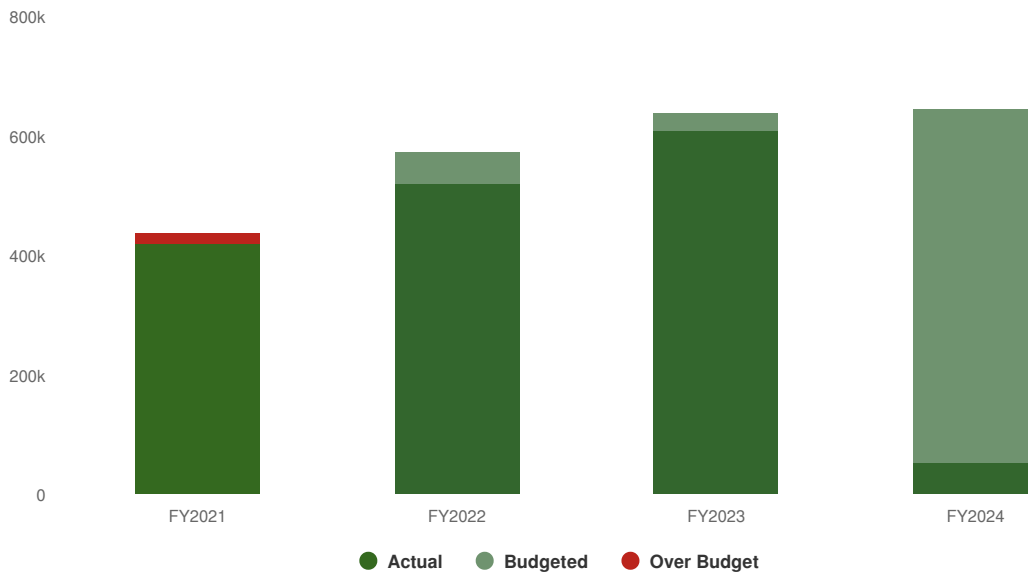
## Budgetary Highlights

The 2024 Adopted Budget includes slight increases in salary and benefits due to budgeted salary increases and increased health care costs. Human Resources' 2024 Adopted Budget also includes a \$2.7k increase in non-personnel related items.

### 2024 Adopted Operating Budget

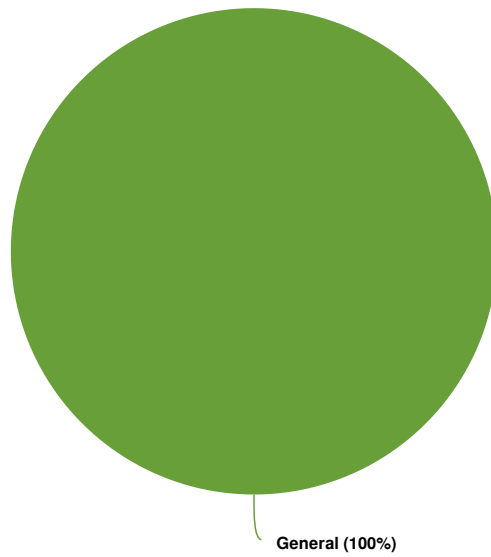
**\$647,224** **\$9,099**  
(1.43% vs. prior year)

#### Human Resources Proposed and Historical Budget vs. Actual

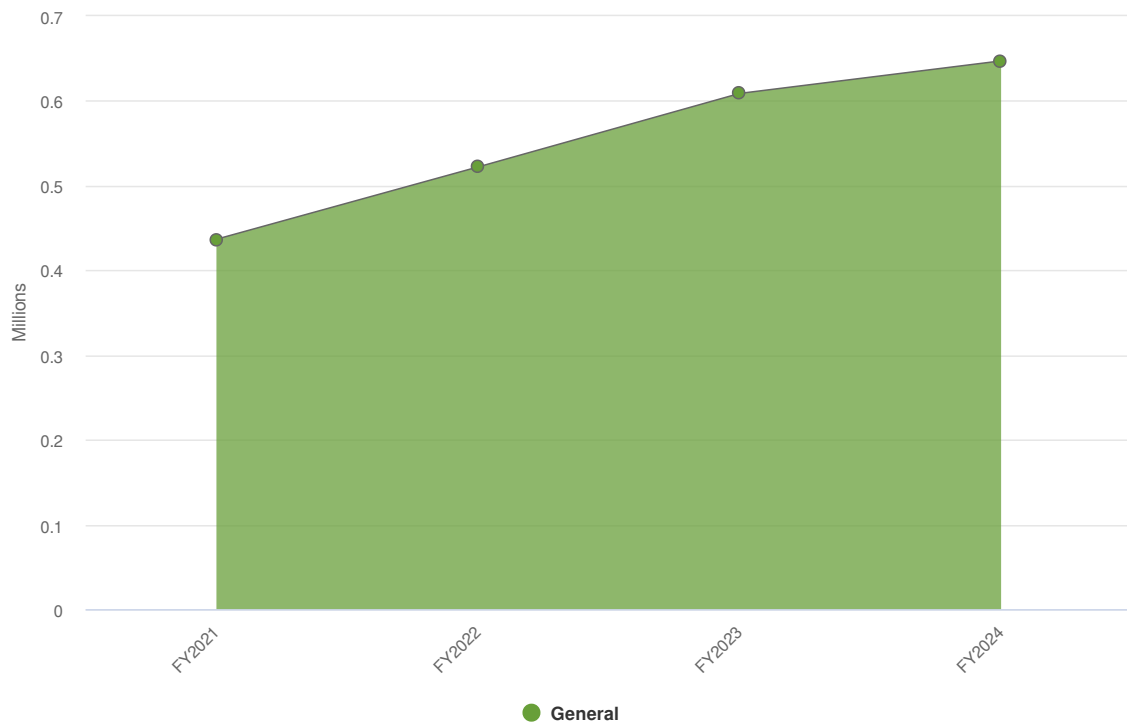


# Expenditures by Fund

## 2024 Expenditures by Fund

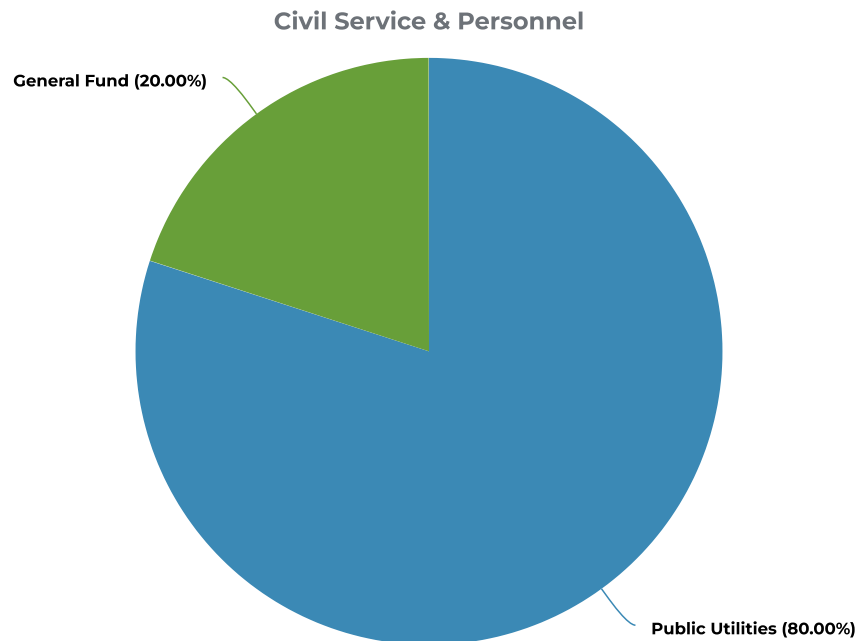


## Budgeted and Historical 2024 Expenditures by Fund



Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
General						
Personal Services & Benefits	\$433,014.05	\$511,350.26	\$594,633.65	\$623,545.00	\$629,923.00	1%
Other Expenditures	\$3,659.55	\$10,644.69	\$14,149.30	\$14,580.00	\$17,301.00	18.7%
<b>Total General:</b>	<b>\$436,673.60</b>	<b>\$521,994.95</b>	<b>\$608,782.95</b>	<b>\$638,125.00</b>	<b>\$647,224.00</b>	<b>1.4%</b>

## 2024 Estimated Funding Sources



## Budgeted FTE's

Operating Total	2021 Actual	2022 Actual	2023 Adopted	2023 Actual	2024 Adopted	Change from 2023 Adopted	% Change
Budgeted FTE's	5.25	6.25	6.75	6.75	6.75	0.00	N/A

## Human Resources Key Performance Indicators

	Benchmark	Actual 2022	Actual 2023	Target 2024
Number of exams administered *	25	84	77	25
Number of applicants recruited and reviewed	TBD	1,478	1,026	1,400
Number of applicants selected for hire	TBD	97	111	60
Number of jobs posted on City's website	20	76	77	20
Number of Civil Service Commission meetings held	24	10	8	24

\* — Source: Annual Schedule of Exams (open competitive, closed competitive, and open non-competitive exams)



# Municipal Court



**Daniel J. Gattermeyer**  
Municipal Court Judge

*The Hamilton Municipal Court provides 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.*

## Organizational Chart



## Department Description

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

### Civil Division

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

### Criminal Division

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

### Probation Services Division

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

### Traffic Division

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



## Accomplishments in 2023

- Maintained an Empowerment Docket for defendants experiencing homelessness to gain access to services and benefits that may help remedy their current situation.
- Maintained specialized dockets for Veterans and defendants coping with mental illness.
- Upgraded the Court's computer systems and document management software with grants from the Ohio Department of Criminal Justice Services and the Ohio Supreme Court.

## Goals for 2024

- Continue to provide excellent customer service to the citizens of the City of Hamilton, Village of New Miami, St. Clair Township, and Ross Township.
- Work with police agencies to upgrade technology in order to streamline the exchange of case information.
- Continue to operate efficiently under fiscal restraint.
- Continue to provide specialized dockets for Veterans, people in our community experiencing mental illness, and those people who are faced with homelessness who find themselves involved with the Hamilton Municipal Court.

## Budgetary Highlights

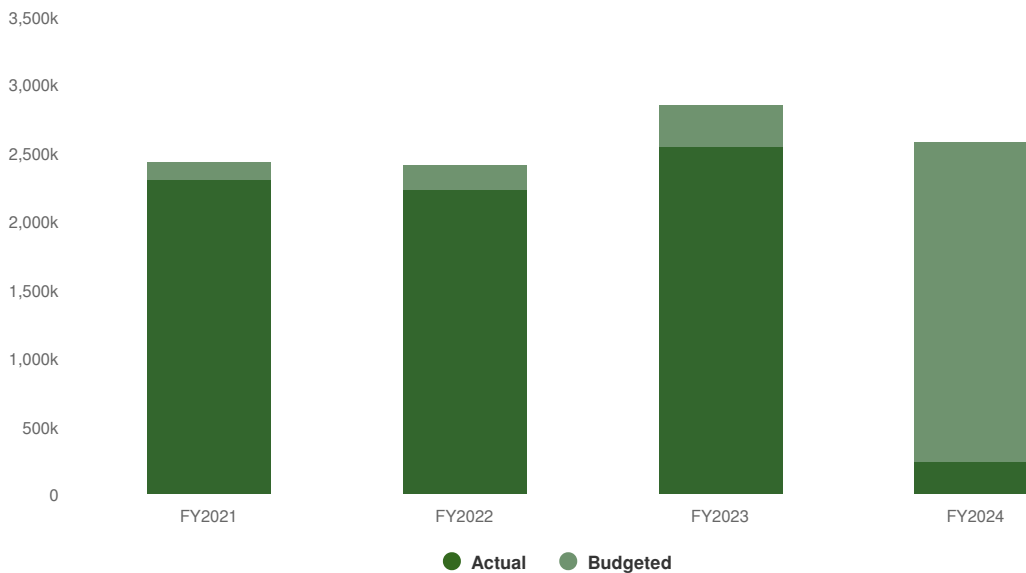
In addition to the Municipal Court Department within the City's General Fund, the Court's budget also includes the Security Projects Fund (207), Special Projects Fund (208), Capital Improvement Fund (212), Dispute Resolution Fund (221), and the Probation Services Fund (238).

In 2024, the Court is anticipating slight increases in salary and benefits due to cost of living adjustments and increases in health insurance and the addition of one Deputy Clerk position. Capital Improvements and Other expenditures are budgeted to decrease \$337k due to the replacement of the court's computer system software included in the 2023 Adopted Budget.

## 2024 Adopted Operating Budget

**\$2,589,302** **-\$270,506**  
(-9.46% vs. prior year)

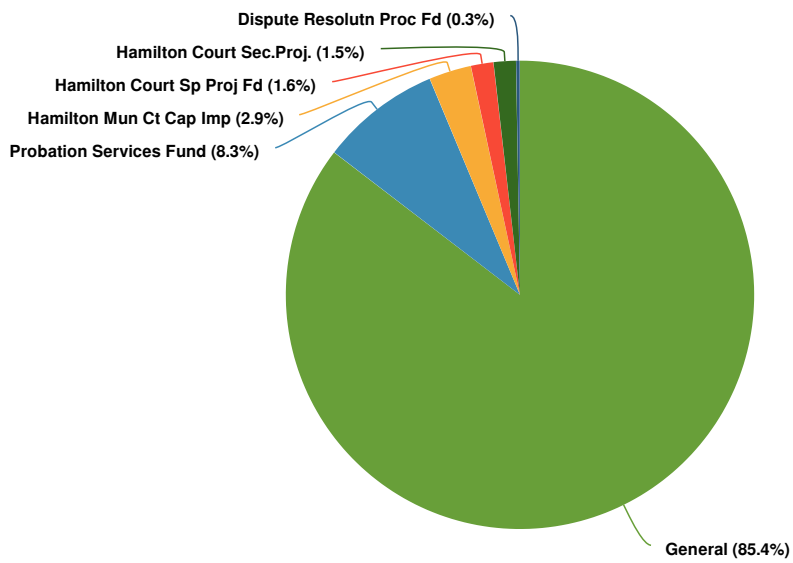
### Municipal Court Proposed and Historical Budget vs. Actual



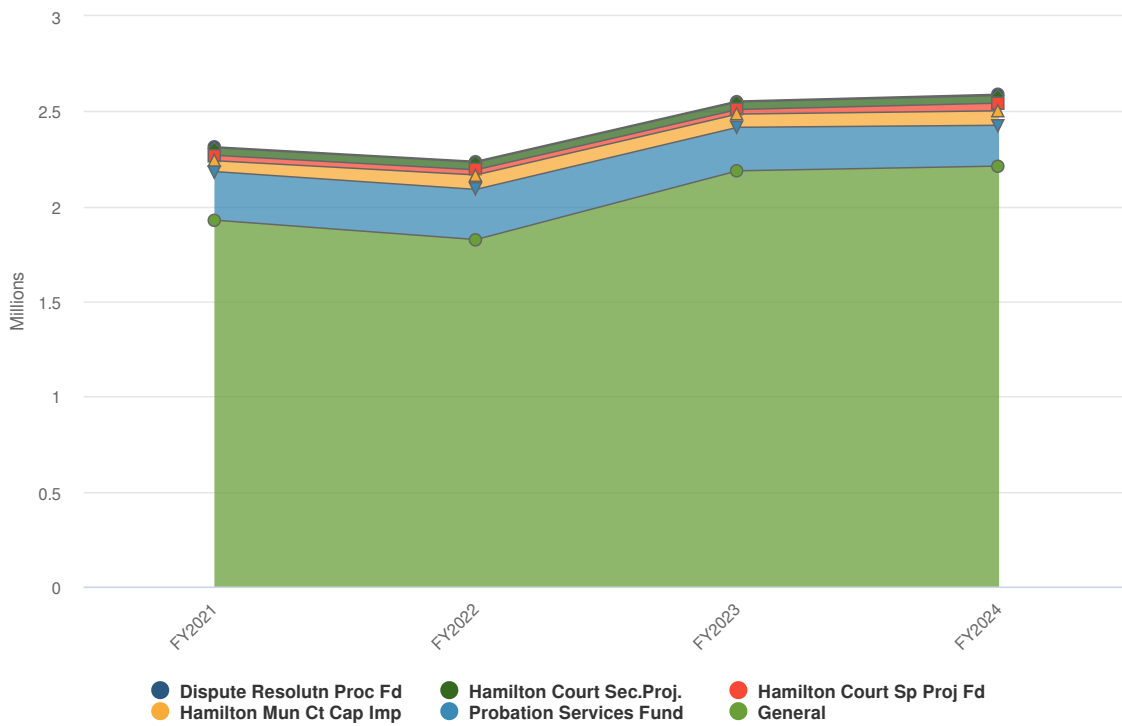


# Expenditures by Fund

## 2024 Expenditures by Fund



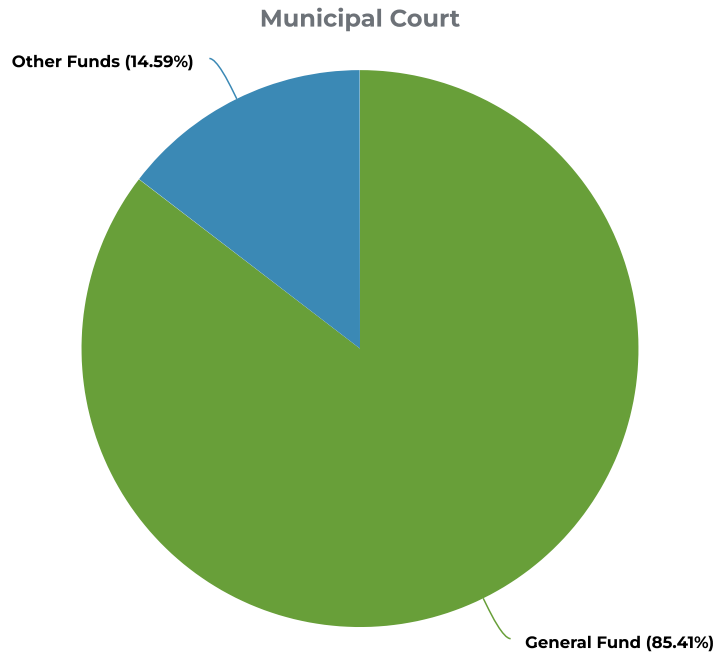
## Budgeted and Historical 2024 Expenditures by Fund



Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
General						
Personal Services & Benefits	\$1,546,625.46	\$1,574,654.73	\$1,613,282.81	\$1,826,120.00	\$1,959,505.00	7.3%
Other Expenditures	\$380,679.27	\$250,434.80	\$573,440.26	\$425,022.00	\$252,022.00	-40.7%
<b>Total General:</b>	<b>\$1,927,304.73</b>	<b>\$1,825,089.53</b>	<b>\$2,186,723.07</b>	<b>\$2,251,142.00</b>	<b>\$2,211,527.00</b>	<b>-1.8%</b>
Hamilton Court Sec.Proj.						
Other Expenditures	\$40,000.00	\$40,000.00	\$40,000.00	\$40,000.00	\$40,000.00	0%
<b>Total Hamilton Court Sec.Proj.:</b>	<b>\$40,000.00</b>	<b>\$40,000.00</b>	<b>\$40,000.00</b>	<b>\$40,000.00</b>	<b>\$40,000.00</b>	<b>0%</b>
Hamilton Court Sp Proj Fd						
Other Expenditures	\$28,565.00	\$26,965.00	\$23,850.00	\$29,250.00	\$40,500.00	38.5%
Capital Improvements	\$0.00	\$0.00	\$0.00	\$75,000.00	\$0.00	-100%
<b>Total Hamilton Court Sp Proj Fd:</b>	<b>\$28,565.00</b>	<b>\$26,965.00</b>	<b>\$23,850.00</b>	<b>\$104,250.00</b>	<b>\$40,500.00</b>	<b>-61.2%</b>
Hamilton Mun Ct Cap Imp						
Other Expenditures	\$57,058.92	\$76,000.00	\$69,659.48	\$176,000.00	\$76,000.00	-56.8%
<b>Total Hamilton Mun Ct Cap Imp:</b>	<b>\$57,058.92</b>	<b>\$76,000.00</b>	<b>\$69,659.48</b>	<b>\$176,000.00</b>	<b>\$76,000.00</b>	<b>-56.8%</b>
Dispute Resolutn Proc Fd						
Personal Services & Benefits	\$4,495.05	\$4,489.93	\$4,487.02	\$5,074.00	\$5,626.00	10.9%
Other Expenditures	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0%
<b>Total Dispute Resolutn Proc Fd:</b>	<b>\$4,495.05</b>	<b>\$4,489.93</b>	<b>\$4,487.02</b>	<b>\$6,074.00</b>	<b>\$6,626.00</b>	<b>9.1%</b>
Probation Services Fund						
Personal Services & Benefits	\$254,080.58	\$262,369.96	\$227,299.61	\$278,342.00	\$210,649.00	-24.3%
Other Expenditures	\$1,440.10	\$1,444.30	\$1,446.10	\$4,000.00	\$4,000.00	0%
<b>Total Probation Services Fund:</b>	<b>\$255,520.68</b>	<b>\$263,814.26</b>	<b>\$228,745.71</b>	<b>\$282,342.00</b>	<b>\$214,649.00</b>	<b>-24%</b>
<b>Total:</b>	<b>\$2,312,944.38</b>	<b>\$2,236,358.72</b>	<b>\$2,553,465.28</b>	<b>\$2,859,808.00</b>	<b>\$2,589,302.00</b>	<b>-9.5%</b>



## 2024 Estimated Funding Sources



### Budgeted FTE's

<u>Operating Total</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Adopted</u>	<u>2023 Actual</u>	<u>2024 Adopted</u>	<u>Change from 2023 Adopted</u>	<u>% Change</u>
Budgeted FTE's	28.00	28.00	31.00	31.00	32.00	1.00	3.23%

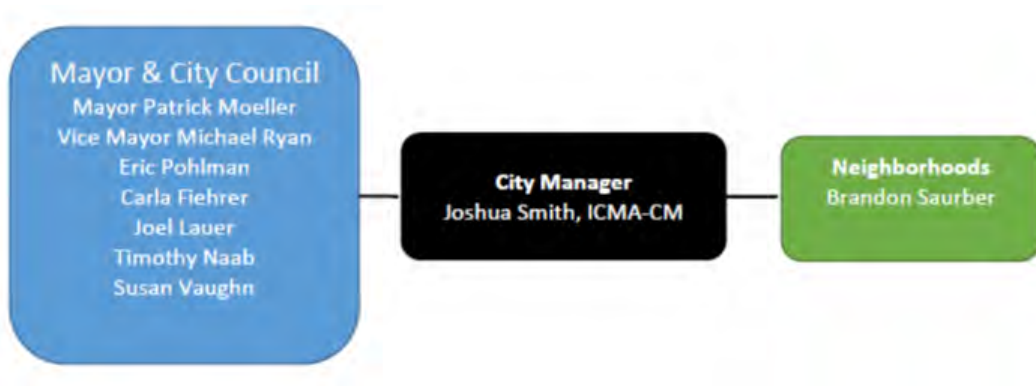
# Neighborhoods



**Brandon Saurber**  
Director of Neighborhoods

*The Neighborhoods Department connects current and prospective residents to each other, information, and tools that help them to envision and build a prideful future in Hamilton.*

## Organizational Chart



## Department Description

The Department of Neighborhoods aims to retain and attract residents to safe, clean, and engaged neighborhoods in Hamilton. It is the primary support of the 17 Strong Advisory Board that works to build engagement between neighbors, between neighborhoods, and between residents and City Hall. The Department of Neighborhoods also oversees the City's 311 service request system (MyHamilton), website, email, social media, and other communications efforts.

## Accomplishments in 2023

- As residents, working to improve our neighborhoods requires us all to have the information we need to address the problems where we live. I probably sound like a broken record at this point, but the MyHamilton (311) app is the best way to get things done in Hamilton. We've been working really hard to improve the quality of communication and service we offer. Users have shown us that they've noticed. We've seen a consistent trend upwards since we conducted an audit in Q2 of 2022 and began to implement improvements. Since that time, we've seen a **43% increase** in the user ratings of the service. We know there's more room for improvement and will continue to monitor this.
- This year, the Neighborhoods Department passed off the staffing and oversight of the Customer First Desk to Customer Service. Consequently, we reduced our staffing from 6.5 full-time equivalent staff to 4.5.
- After the City conducted a comprehensive property audit in 2021, grading every structure from A-F, we set a goal to improve or remove all "D" and "F" properties within 3 years. Two years in, we are **77%** of the way to that goal. We will continue to partner with other departments to see the worst structures brought into compliance.
- This past year was the first time since the 2021 audit that we reassessed all the "C" properties in the city. While the majority of them remained a C, of the ones that changed, they **improved at a rate exceeding 5:1** compared with those that fell to D or F. The code compliance efforts led by Resident Services are working very well and helping us to improve the overall quality of properties in the city.
- We held the first-ever Hamilton Neighborhoods Summit in the summer of 2023. By all accounts, it was a great success and will continue. This is one of the two banner events that 17STRONG hosts, along with the Celebration Breakfast at the beginning of each year.
- Expanded the popular Coffee with Council series, where we have a feature speaker in different parks around town.
- There were two Love Your Block days in 2023 where improvements were made to 7 properties in the Rossville and Prospect Hill neighborhoods. Partnered with a local landscape company, Lifestyle Landscape Solutions, who volunteered time to plan and deliver plant materials.
- Funded 20 microgrants across the city to support resident-led efforts to build engagement and pride within their neighborhoods to strengthen our community.
- Continued our successful partnership with Hamilton City School District at Ridgeway Elementary for nanogrants, engaging elementary students to make an impact in their neighborhoods. We were also involved again with the 17STRONG group at the Freshman Campus of Hamilton High School, which is flourishing under the leadership of Principal Ty Smallwood.
- The Community Cleanup Chest, otherwise known as "The Cube," was a popular and well-used asset for its second full year in service. The Cube is a self-contained mobile cleanup box trailer that can be placed around the City in advance of neighborhood cleanups and events. This has been a popular addition to neighborhood cleanup and engagement efforts. It provides all the essentials for cleanups, such as gloves, bags, vests, trash-grabbers, tents, a table and chair, and much more.

## Goals for 2024

Neighborhoods will continue to focus on internal and external collaborations that improve the quality of life for our residents. We are working through the plans for a significant relaunch of our MyHamilton 311 service request system on 3/11/24. By enabling and empowering residents to efficiently bring issues to the attention of the City, and to have the City respond with excellent service and communication helps us to generate high levels of trust and confidence in our organization.

Neighborhoods will continue to monitor and reassess property grades to ensure we continue to produce the outcomes desired from the 2021 Comprehensive Property Audit. We are working with other departments to develop a way to quantify a broader look at blight to include criminal activity, vacancy status, and chronic temporary nuisances (grass, trash, vehicles, etc.) on top of the grades for structural condition.

17STRONG plans to continue the use of the various grant programs it offered last year. The board does a critical evaluation of the different programs and how they best help us meet the mission of the 17STRONG movement at their October retreat each year: engage and inform residents as a way to build safe and clean neighborhoods.

In 2024, we will host the second Hamilton Neighborhood Summit, which was a huge hit in its inaugural iteration in 2023. This summit will offer our key points of contact in different neighborhoods an opportunity to learn from one another and gain broader perspectives from the other businesses and organizations present, about the challenges and strategies employed across Hamilton neighborhoods.

We plan to continue the successful Coffee with Council series. This Saturday morning event was hosted in outdoor public spaces four times last year, each with its own feature topic.



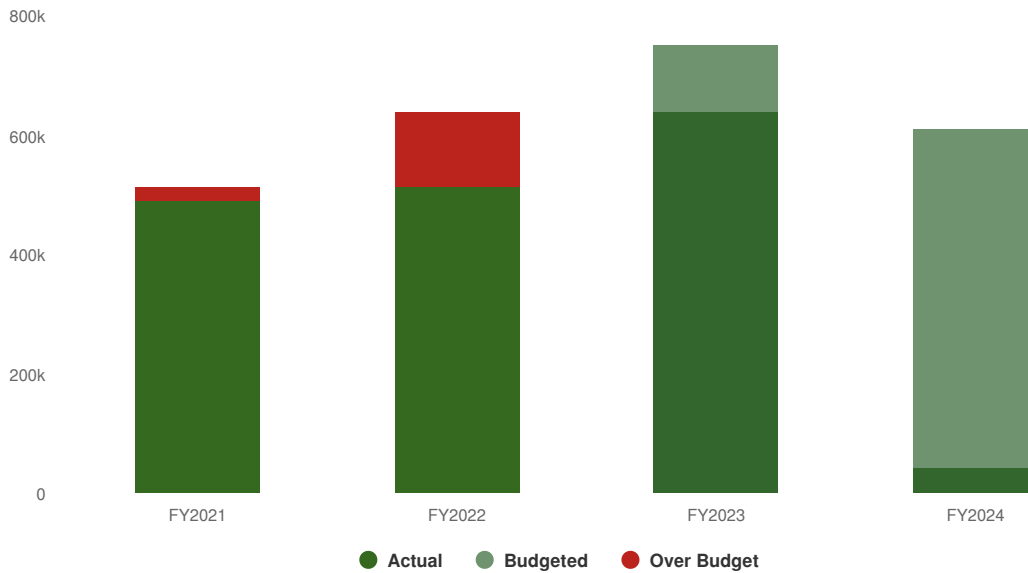
## Budgetary Highlights

The Neighborhoods Department was newly established in 2020, combining initiatives from several other departments under one umbrella. The 2024 budget includes \$50,000 for the 17 Strong micro grants program, no change from the 2023 Adopted Budget. Salaries and benefits are anticipated to decrease significantly with the reduction of two full-time positions included in the 2023 adopted budget (\$131k, or 20.67%). Other expenditures decreased approximately \$10k, due in large part to the City's participation in the National Citizen's Survey in 2023.

### 2024 Adopted Operating Budget

**\$610,844** **-\$140,867**  
(-18.74% vs. prior year)

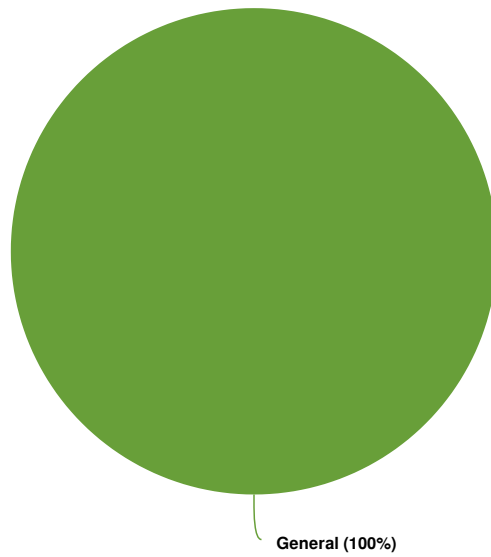
#### Neighborhoods Proposed and Historical Budget vs. Actual



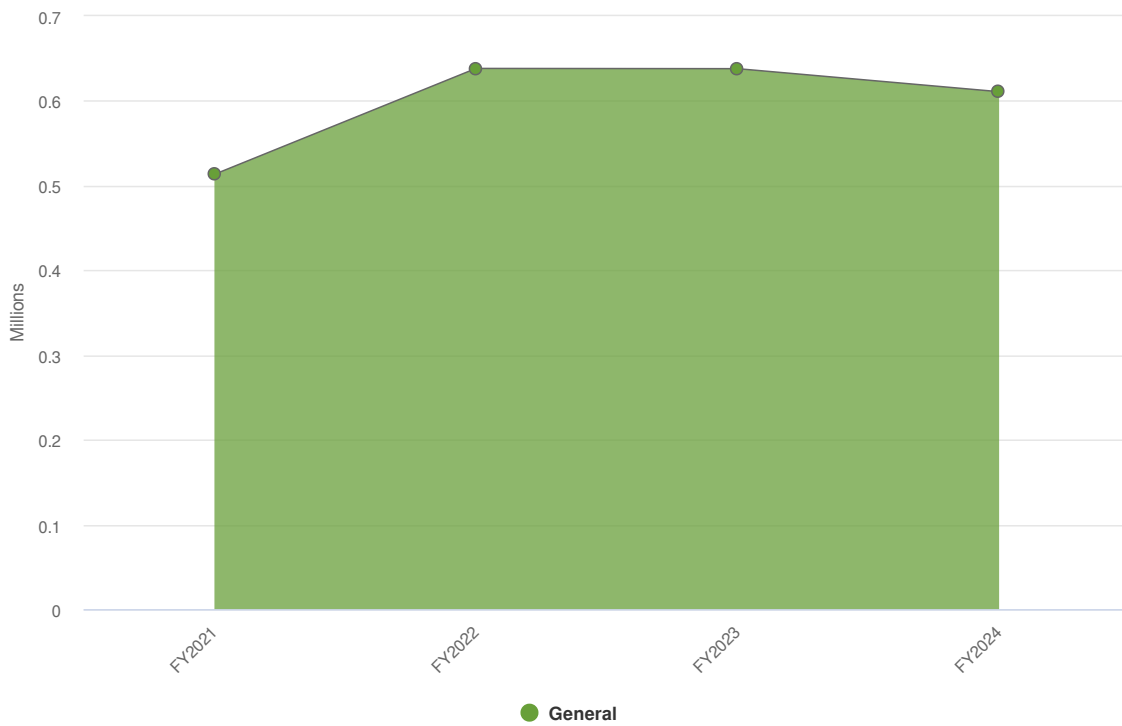


# Expenditures by Fund

## 2024 Expenditures by Fund

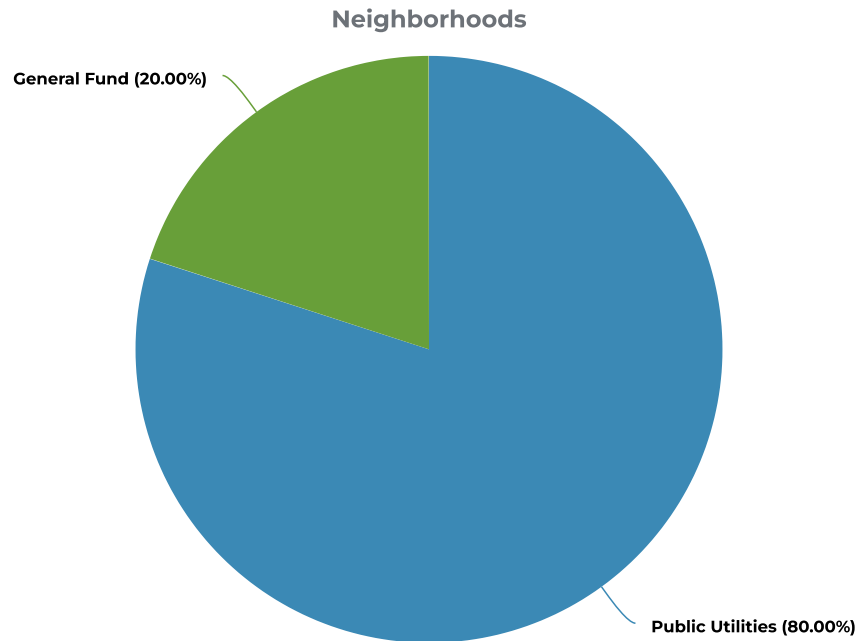


## Budgeted and Historical 2024 Expenditures by Fund



Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
General						
Personal Services & Benefits	\$407,511.80	\$521,011.30	\$495,615.83	\$633,371.00	\$502,444.00	-20.7%
Other Expenditures	\$105,783.56	\$117,307.51	\$142,411.16	\$118,340.00	\$108,400.00	-8.4%
<b>Total General:</b>	<b>\$513,295.36</b>	<b>\$638,318.81</b>	<b>\$638,026.99</b>	<b>\$751,711.00</b>	<b>\$610,844.00</b>	<b>-18.7%</b>

## 2024 Estimated Funding Sources



## Budgeted FTE's

Operating Total	2021 Actual	2022 Actual	2023 Adopted	2023 Actual	2024 Adopted	Change from 2023 Adopted	% Change
Budgeted FTE's	4.50	6.50	6.50	4.50	4.50	(2.00)	(30.77%)

## Neighborhoods Key Performance Indicators

	Benchmark	Actual 2022	Projected 2023	Target 2024
Expand use of 311 by 10%	6,177	5,185	6,509	6,835 (5%)
Increase 311 Quality Score (NPS) by 10%	30 ('21)	36	39	43



## Hamilton Highlight - 17 Strong



17 Strong Advisory Board is a citizen-led effort that provides structure and direction to the efforts behind a celebration of Hamilton's unique neighborhoods. The purpose of the 17 Strong Advisory Board is to provide a framework for communication and sense of identity to rally individuals, groups, and other organizations to take pride in their particular corner of our city. In turn, we will create stronger, more identifiable areas throughout Hamilton that will make us better as a whole because neighborhoods are the strategic building blocks of overall community development.

17 Strong was a product of the Sense of Place Committee which was composed of resident volunteers, members of City Council, and City Administration coming out of the City strategic plan in 2012. Our vision for Hamilton's neighborhoods is to celebrate, not separate. We aim to identify and amplify what makes our neighborhoods special, and to provide a structure that would be inclusive of all Hamiltonians.

The Board operates a 17 Strong Neighborhoods Microgrant Program to serve the residents of Hamilton by providing materials or reimbursable financial support for programs, projects, or events that promote citizen engagement, enhance the beautification of the neighborhood, improve safety in the community, or address neighborhood needs and aspirations. Microgrant awards range from \$500 - \$2,500 and are awarded to any applicant or group of applicants chosen by the 17 Strong Microgrant Committee.

City of Hamilton residents that have questions or want to get involved can come to the Board's public meetings. Meetings are held on the 1st Monday of every even month at 6pm in City Council Chambers on the 1st floor of the Municipal Building (345 High Street, Hamilton, OH 45011).



# External Services



**Tom Vanderhorst**  
Executive Director of External Services



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

Although Parks is included as an external service to Hamilton residents, the City does not oversee the administration of the park system. The Hamilton Parks Conservancy oversees the daily operations of the parks system and the City provides assistance to and services for the Conservancy.



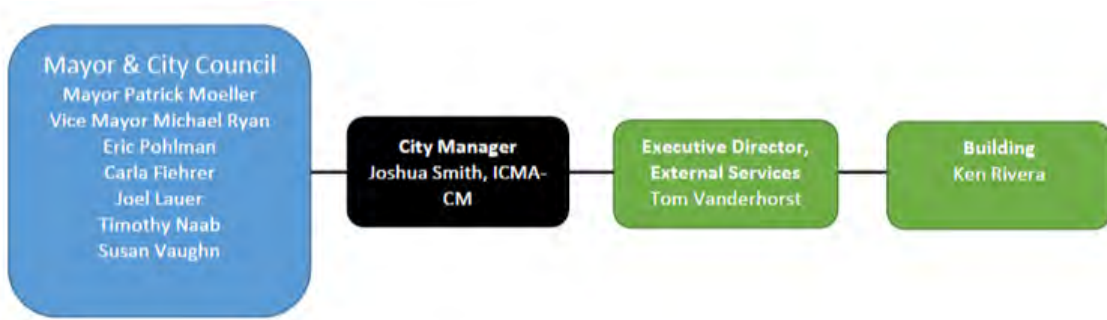
# Building

**Ken Rivera**

Director of Building Department

*The Building Department prioritizes safety first, approves permits, and performs inspections. We encourage and practice effective, early communication so that we can help the customer achieve success on every project.*

## Organizational Chart



## Department Description

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

## Accomplishments in 2023

- Maintained ability for inspections to consistently be scheduled for the following business day as much as possible.
- Continue to capitalize upon contractual services for commercial plan reviews that allowed for long-term reduction in FTE's for the department.
- Replaced retired electrical inspector position as well as adding another building inspector position.
- Successfully achieved Temporary Certificate of Occupancy issuance for the Spooky Nook Hotel / Conference Center and Sports Complex projects while maintaining regular workloads.

## Goals for 2024

- Maintain average plan review turnaround time of 2 weeks or less.
- Maintain inspection scheduling for next business day as much as possible.
- Transition to new permit-processing software in a way that does not adversely affect our customers' experience or that of our employees.

## Budgetary Highlights

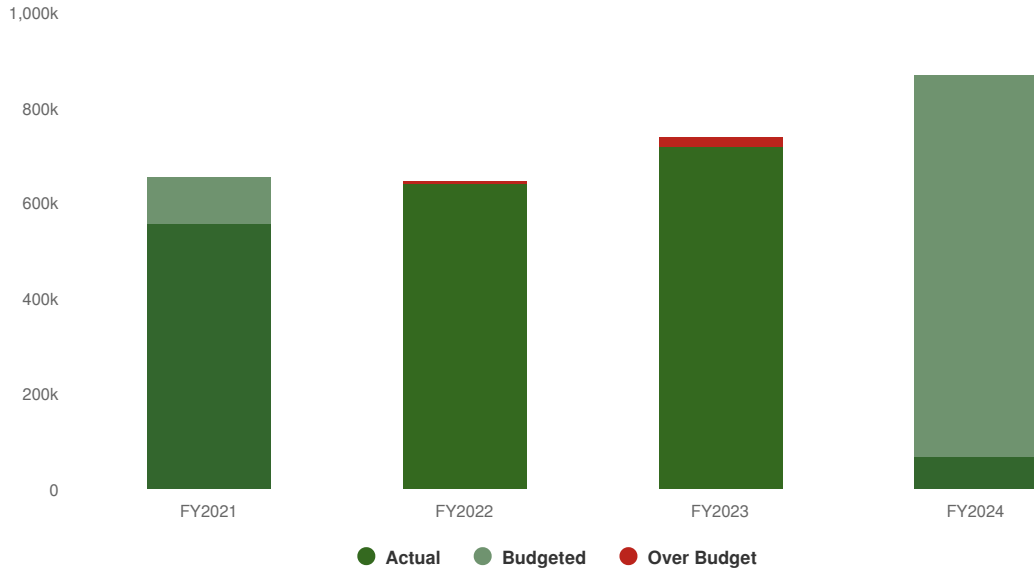
The Building Department continues to see a high volume of permit requests and inspections, and will continue to strive to maintain the same performance standards in spite of the high workload demands upon a conservative number of employees. The department's 2024 budget includes the increase of one FTE, resulting in salary and benefit increases of \$153k, or 25.40%. Other expenditures budget for 2024 decreased slightly compared to the 2023 Adopted Budget.



# 2024 Adopted Operating Budget

**\$868,505** **\$152,227**  
(21.25% vs. prior year)

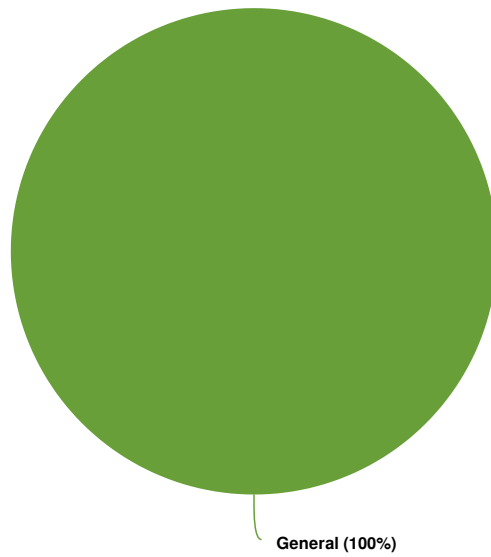
## Building Proposed and Historical Budget vs. Actual



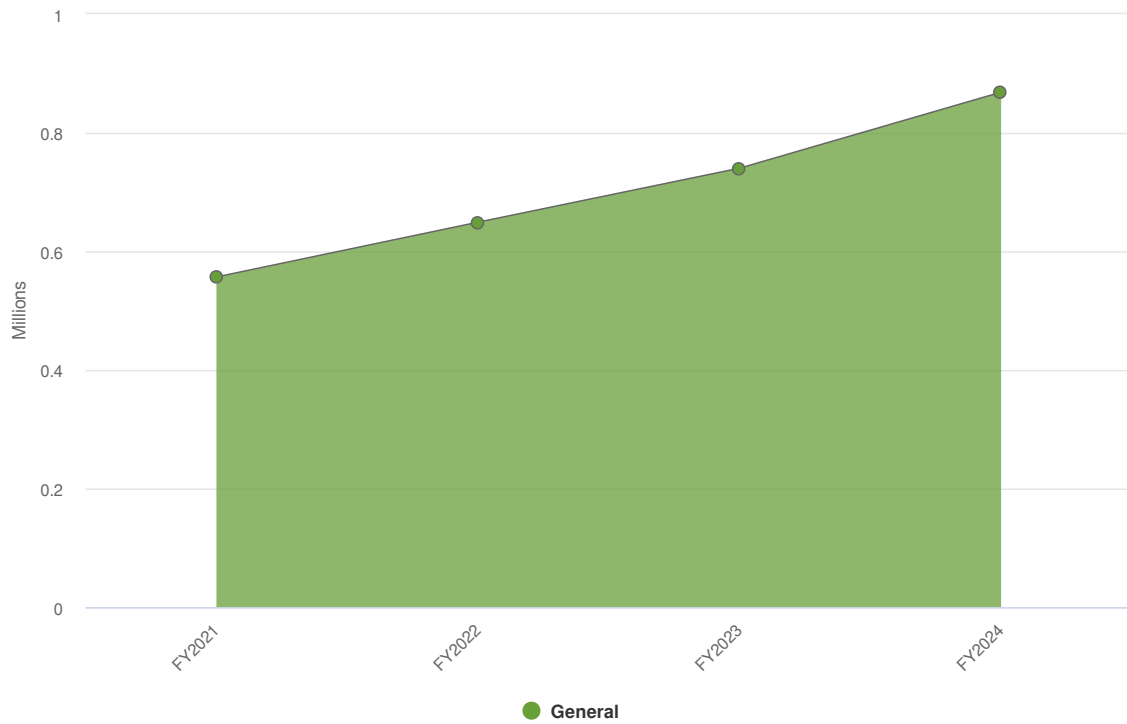


# Expenditures by Fund

## 2024 Expenditures by Fund

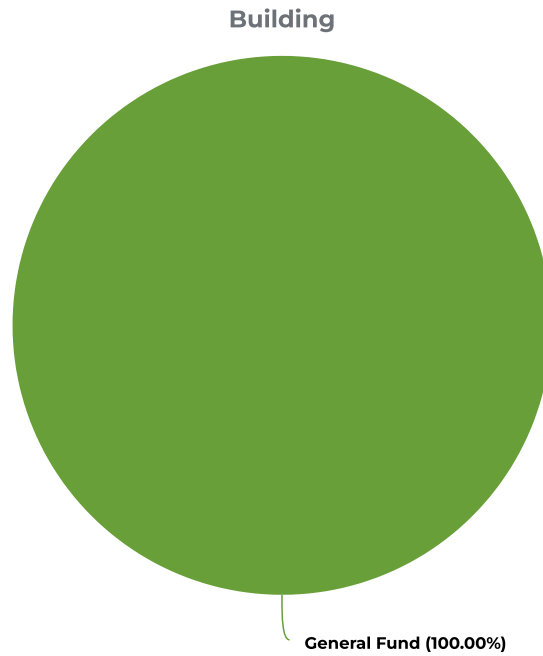


## Budgeted and Historical 2024 Expenditures by Fund



Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
General						
Personal Services & Benefits	\$477,428.70	\$543,191.08	\$669,024.61	\$603,550.00	\$756,855.00	25.4%
Other Expenditures	\$79,363.31	\$105,981.06	\$71,228.09	\$112,728.00	\$111,650.00	-1%
<b>Total General:</b>	<b>\$556,792.01</b>	<b>\$649,172.14</b>	<b>\$740,252.70</b>	<b>\$716,278.00</b>	<b>\$868,505.00</b>	<b>21.3%</b>

## 2024 Estimated Funding Sources



## Budgeted FTE's

<u>Operating Total</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Adopted</u>	<u>2023 Actual</u>	<u>2024 Adopted</u>	<u>Change from 2023 Adopted</u>	<u>% Change</u>
Budgeted FTE's	4.20	5.20	5.20	6.20	6.20	1.00	19.23%

## Building Key Performance Indicators

	<u>Benchmark</u>	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Target 2024</u>
Maintain average two-week plan review turnaround	N/A	2 weeks	<2 weeks	2 weeks
Provide next business day inspection scheduling 100% of the time	100%	100%	100%	100%
Total number of commercial permits issued	N/A	255	285	200
Total number of residential permits issued	N/A	442	624	400

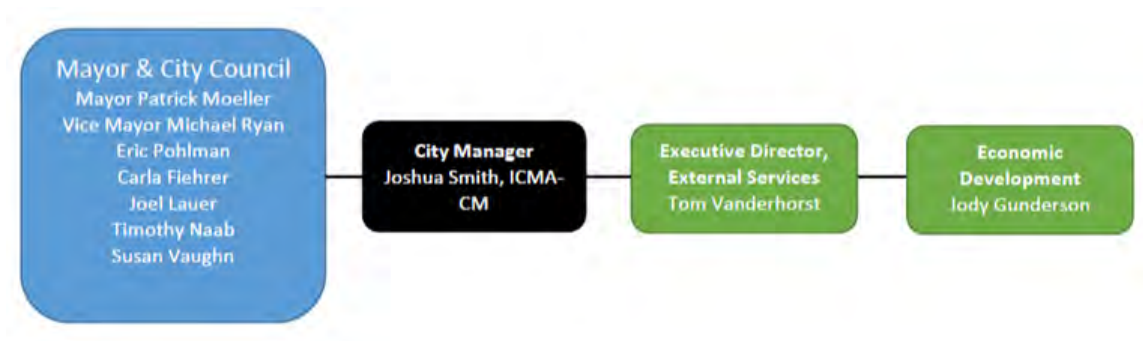
# Economic Development



**Jody Gunderson**  
Economic Development Director

*The mission of the Economic Development Department is 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.*

## Organizational Chart



## Department Description

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

## Accomplishments in 2023

- Vinylmax, a window manufacturing company and one of the City's top employers, began a \$15 million, 150,000 square-foot expansion expected to add 100 employees.
- Third Eye Brewing Company opened a second location at the former Pepsi plant on Route 4 in November. The 27,000 square-foot building includes a taproom and full kitchen, and will allow the company to increase its brewery production from 2,000 to 10,000 barrels. The space has room for large-scale barrel aging, as well as a covered patio and private event area.
- COhatch, an Ohio-based office and co-working space provider, announced plans to open a location in Hamilton. They will renovate the former US Bank property in downtown at 219 High Street and plan to open in 2025.
- The Anthony Wayne building on South Monument Street in downtown Hamilton will be redeveloped into a Tapestry Collection by Hilton property. The \$16 million project will convert the apartment building, which used to be a 100-room hotel, into a boutique hotel with 54 rooms and is slated to open in 2024.
- Regional developer Bloomfield/Schon is planning a renovation of the Shuler Benninghofen Mill located in the Lindenwald neighborhood. They plan to spend approximately \$22 million to renovate the historic mill and create 100 1+ bedroom apartments with at least 10,000 square feet of commercial space, and 50 indoor parking spaces. They plan to submit for State Historic Tax Credits in spring 2024.

## Goals for 2024

- Increase gross wages by \$20 million.
- Achieve \$25 million in gross estimated cost of construction via permits year over year (12-month moving average).
- Reduce vacancy rate by 5% by December 31, 2024.
- Facilitate closer collaboration between education institutions and the business sector in the community and across the region.



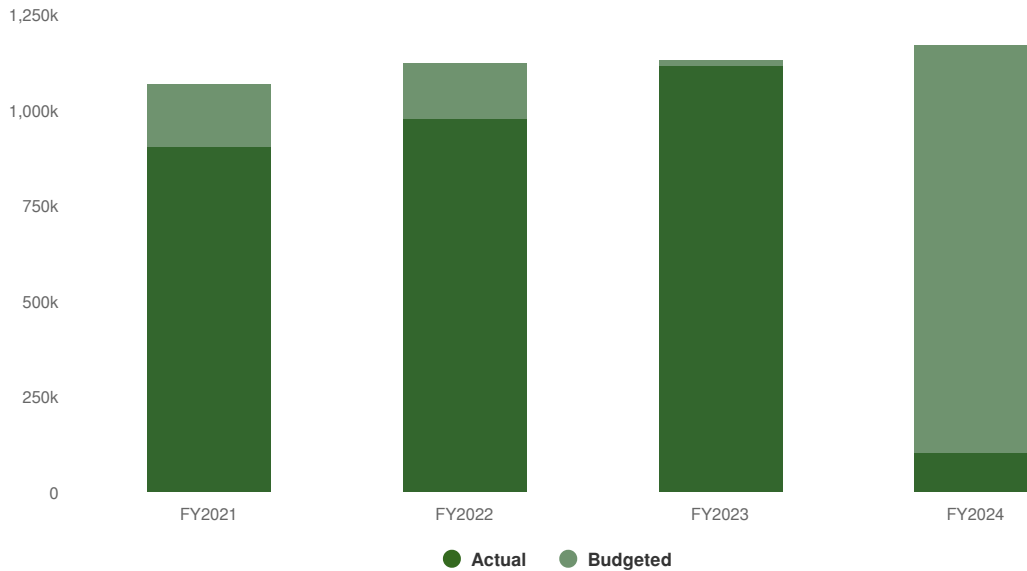
## Budgetary Highlights

Economic Development shows a 3.31% increase in the 2024 operating budget compared to 2023. Salary and benefits budget increased 5.30%, or \$37.6k due to salary and healthcare increases. Other expenditures are budgeted to decrease slightly.

### 2024 Adopted Operating Budget

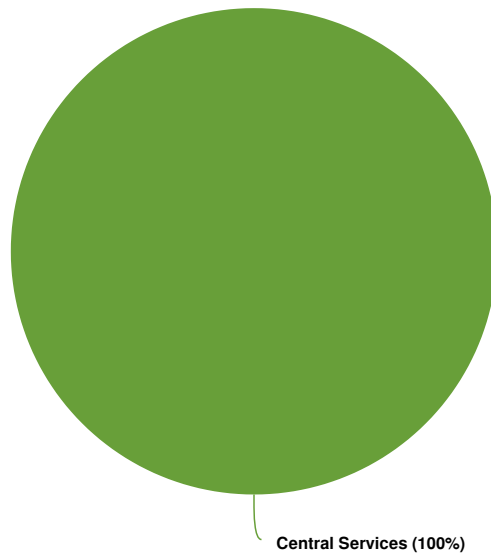
**\$1,170,465** **\$37,498**  
(3.31% vs. prior year)

Economic Development Proposed and Historical Budget vs. Actual

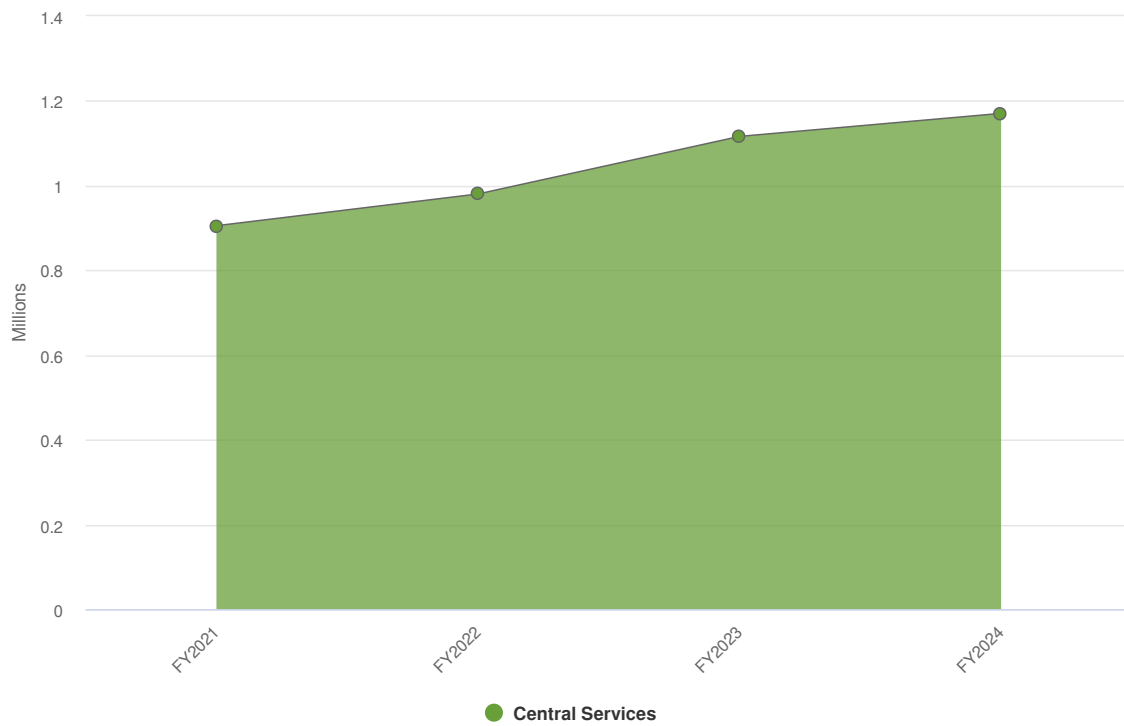


# Expenditures by Fund

## 2024 Expenditures by Fund



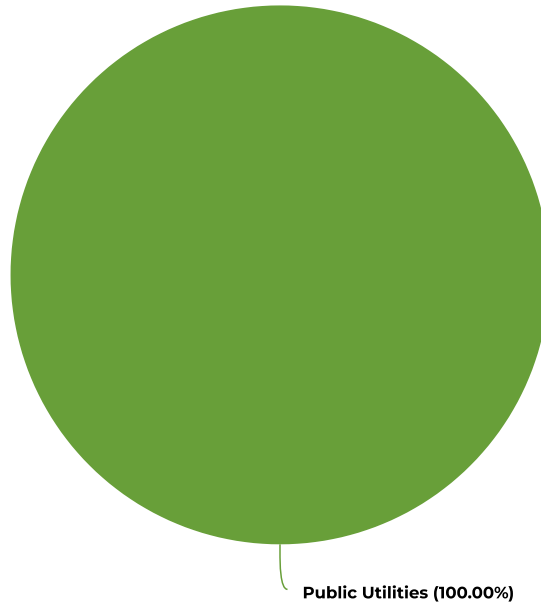
## Budgeted and Historical 2024 Expenditures by Fund



Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Central Services						
Personal Services & Benefits	\$657,863.55	\$679,181.46	\$712,546.57	\$709,414.00	\$747,031.00	5.3%
Other Expenditures	\$247,342.72	\$300,989.71	\$358,717.52	\$423,553.00	\$423,434.00	0%
Capital Improvements	\$0.00	\$0.00	\$44,855.00	\$0.00	\$0.00	0%
<b>Total Central Services:</b>	<b>\$905,206.27</b>	<b>\$980,171.17</b>	<b>\$1,116,119.09</b>	<b>\$1,132,967.00</b>	<b>\$1,170,465.00</b>	<b>3.3%</b>

## 2024 Estimated Funding Sources

### Economic Development



### Budgeted FTE's

<u>Operating Total</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Adopted</u>	<u>2023 Actual</u>	<u>2024 Adopted</u>	<u>Change from 2023 Adopted</u>	<u>% Change</u>
Budgeted FTE's	3.87	3.87	3.87	3.87	3.87	0.00	N/A

### Economic Development Key Performance Indicators

	<u>Benchmark</u>	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Target 2024</u>
Increase gross wages	\$75MM	\$176MM	\$77MM	\$75MM
Gross estimated cost of construction via permits year over year (12-month moving average)	\$15MM	\$61MM	\$83MM	\$15MM

## Hamilton Highlight - Spooky Nook



Spooky Nook Sports opened an indoor sports and event center at the former Champion Paper Mill site on the west side of the Great Miami River. At 691,000 square feet, Spooky Nook Champion Mill is North America's largest indoor sports facility. From basketball and volleyball courts to turf soccer fields, Spooky Nook can nearly accommodate any dry-land sport. The facility includes a conference center that features three large ballrooms that can accommodate groups from 300-700 guests, and 13 additional spaces perfect for breakout groups of 10-150. All spaces feature state-of-the-art audio and visual equipment.

The property also includes the Warehouse Hotel at Champion Mill, a 230+ room hotel. The Warehouse Hotel includes the second location of Municipal Brewworks and will include Forklift & Palate, a restaurant featuring all-American bistro cuisine set to open in 2024.





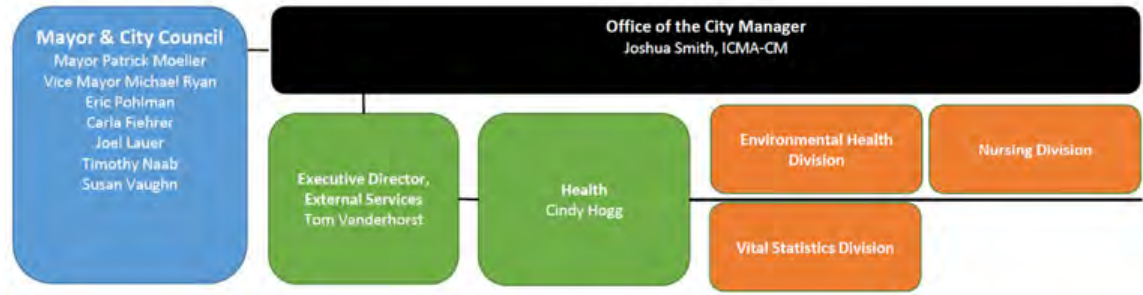
# Health



**Cindy Hogg**  
Health Director

*The mission of the City of Hamilton Health Department is to promote community health and safety through education and wellness, disease prevention, and emergency preparedness. We seek to meet the needs of the City by serving as a public health advocate and liaison between our stakeholders and our community partners.*

## Organizational Chart



## Department Description

The Health Department regulates compliance with applicable local and state health codes related to food operations, public swimming pools, tattoo and body art facilities, school buildings, rabies, solid waste facilities, infectious waste, private water, sewage treatment systems and public nuisances. The health department conducts communicable disease surveillance, actively prepares for public health emergencies and maintains our public health accreditation. The Health Department provides services in the following areas listed below:

### Environmental Health

Environmental health responsibilities include enforcing all state public health and local ordinance compliance and requirements for licenses, inspections or surveillance of food operations, public swimming pools, tattoo and body art facilities, tobacco retailers, rabies, infectious waste, solid waste, private water systems, sewage treatment systems, enforcement of the smoking ban for enclosed public spaces, school buildings, jails buildings and public nuisance complaint investigation. Emergency preparedness works with our community partners to build and strengthen our abilities to respond to public health threats which include infectious disease, natural disasters, and biological, chemical, nuclear and radiological events in our community and keep the public safe.

### Vital Statistics

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

### Nursing

Public health nursing monitors health trends and identifies risk factors unique to our specific community. Nursing conducts surveillance of communicable diseases and orders isolation and prophylaxis as needed for communicable disease containment. In the event of a public health emergency, nursing establishes the health-related priorities for interventions to provide the greatest benefit to the community while collaborating with community partners. In addition, nursing also attend various meetings aimed to provide education and address health issues affecting the vulnerable and high-risk populations within the community.



## Accomplishments in 2023

- The Health Department has begun our reaccreditation process as a Nationally Accredited Health Department through the accrediting body for Public Health also known as PHAB.
- Implemented the tobacco retailer's licensing program per CO 1783 licensing 83 tobacco retailers and conducting 70 inspections at the time of this submission.
- Environmental staff conducted 836 food operation, public swimming pool, private water, tattoo and body art, sewage treatment system, infectious waste, solid waste, school and jail buildings, public nuisance complaints and rabies surveillance inquiries.
- 63% of the public health emergency deliverables have been met for the 2023-2024 grant period.
- Received funding for two new grants this year for the nursing division and additional health department staffing.
- Welcomed two new staff members this year after working without key leadership in two areas for most of the year.
- Vital statistics division has issued 7,371 birth and death certificates for a total \$185,994.00 as of October 31, 2023.
- 25 new food operations have opened this year.
- The Community Health Assessment has been completed and we are working on the Community Health Improvement Plan.

## Goals for 2024

- Continue the Retail Tobacco licensing program and take enforcement actions against non-compliant retailers.
- Continue to actively research new grant funding opportunities for our department through the Ohio Department of Health and the Ohio Environmental Protection Agency.
- Complete the Community Health Improvement Plan as required for the reaccreditation process.
- Update procedures/equipment to use the electronic technology available to our department.
- Continue to ensure a healthy population and environment by promptly investigating communicable diseases and licensing and inspecting facilities under State of Ohio rules and our city ordinances.



### **City of Hamilton Health Department**

*In 2022, the City of Hamilton Health Department received national accreditation through the Public Health Accreditation Board (PHAB). The national accreditation program works to improve and protect the health of the public by advancing and ultimately transforming the quality and performance of the nation's state, local, tribal, and territorial public health departments. The national accreditation program is supported by the Centers for Disease Control and Prevention and the Robert Wood Johnson Foundation. To become accredited, an agency must show that they meet or exceed a set of standards by going through a detailed self-assessment and an exacting peer review.*

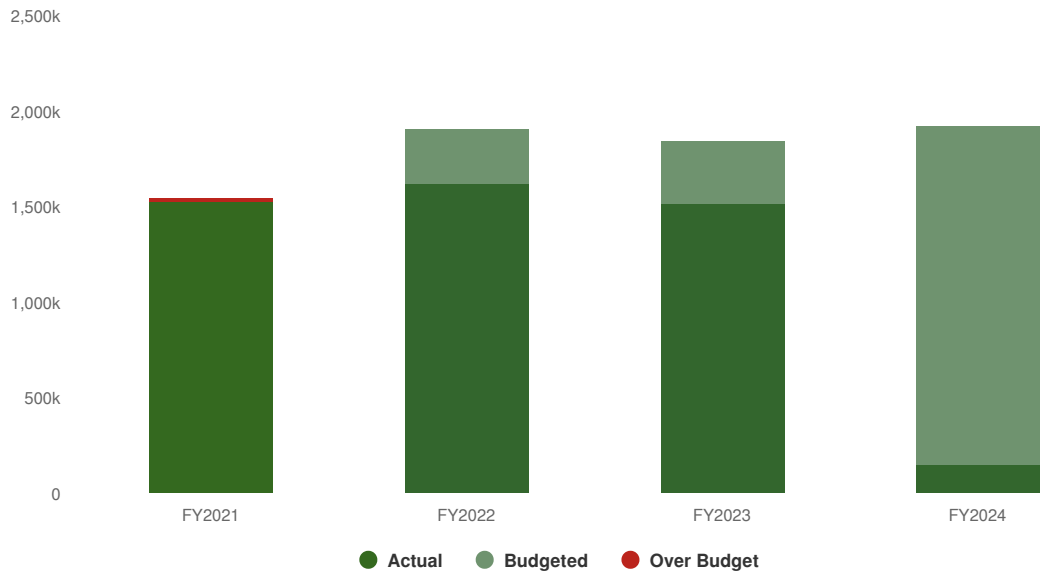
## Budgetary Highlights

The Health Department's salaries and benefits are anticipated to increase \$43,886, or 5.0%, compared to the 2023 Adopted Budget. Budgeted other expenditures decreased approximately \$48.7k, due in large part to the City's Health Department receiving less Covid-19 grant funding.

### 2024 Adopted Operating Budget

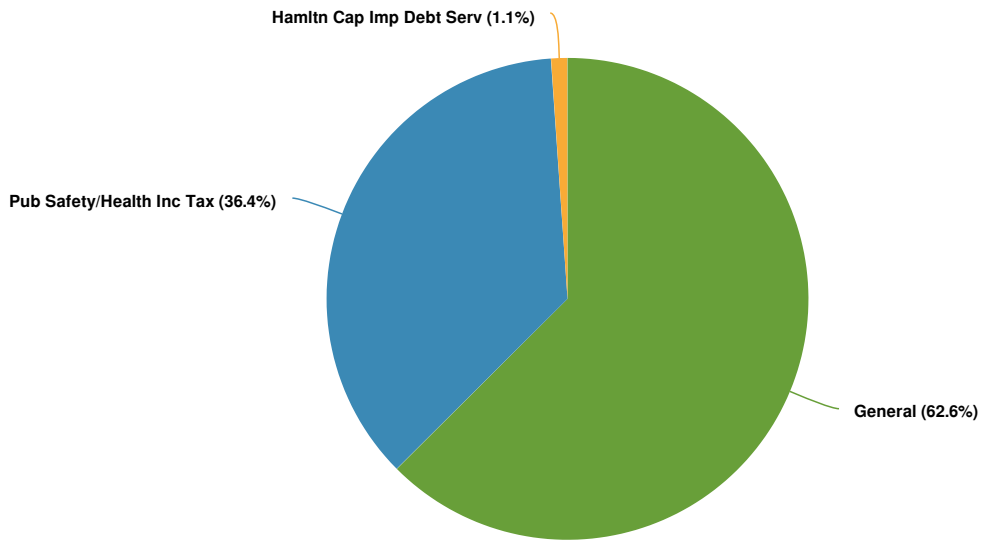
**\$1,925,284** **\$80,739**  
(4.38% vs. prior year)

#### Health Proposed and Historical Budget vs. Actual

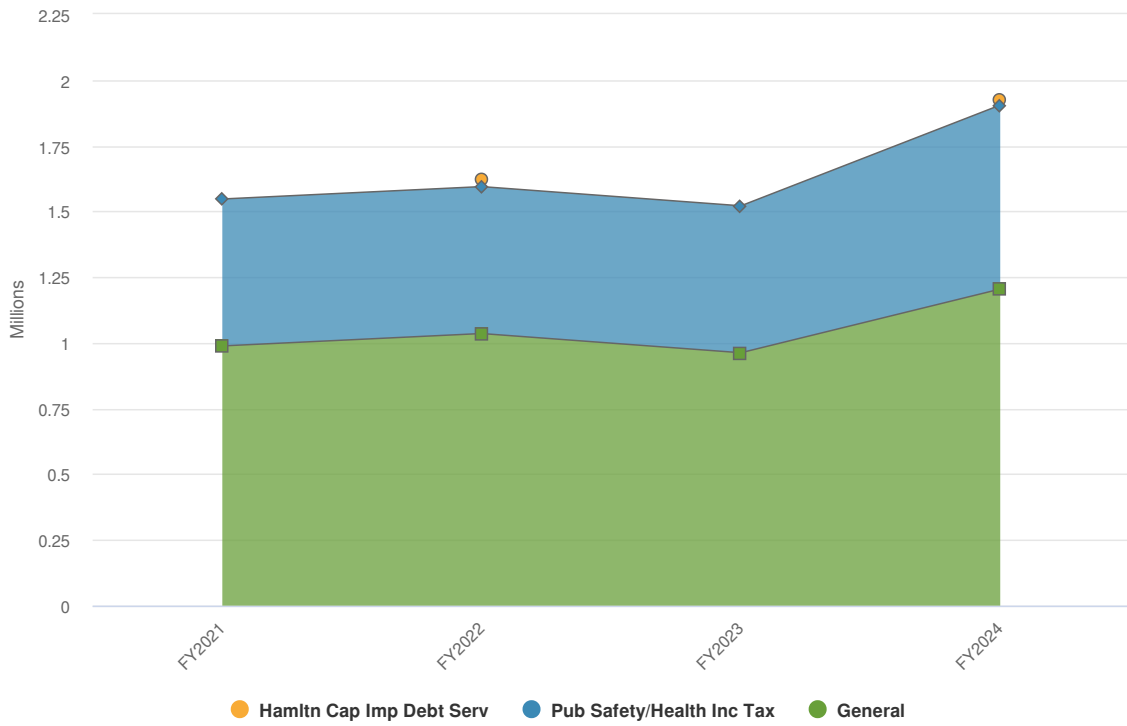


# Expenditures by Fund

## 2024 Expenditures by Fund



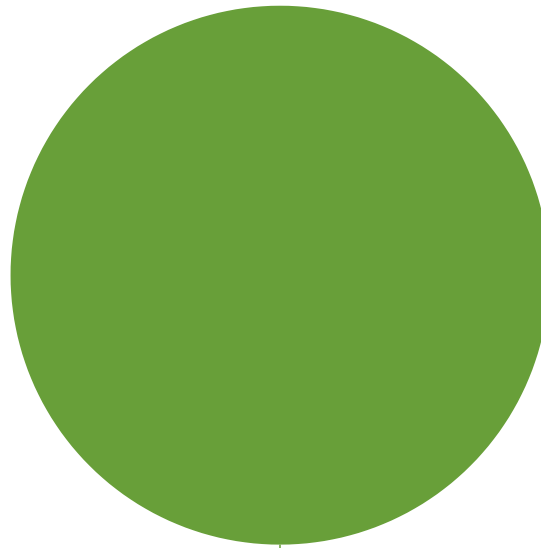
## Budgeted and Historical 2024 Expenditures by Fund



Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
General						
Personal Services & Benefits	\$680,613.95	\$797,636.74	\$632,942.77	\$878,948.00	\$922,834.00	5%
Other Expenditures	\$307,318.14	\$237,480.44	\$329,102.74	\$330,222.00	\$281,450.00	-14.8%
<b>Total General:</b>	<b>\$987,932.09</b>	<b>\$1,035,117.18</b>	<b>\$962,045.51</b>	<b>\$1,209,170.00</b>	<b>\$1,204,284.00</b>	<b>-0.4%</b>
Pub Safety/Health Inc Tax						
Other Expenditures	\$558,999.96	\$558,999.96	\$558,999.96	\$635,375.00	\$700,000.00	10.2%
<b>Total Pub Safety/Health Inc Tax:</b>	<b>\$558,999.96</b>	<b>\$558,999.96</b>	<b>\$558,999.96</b>	<b>\$635,375.00</b>	<b>\$700,000.00</b>	<b>10.2%</b>
Hamln Cap Imp Debt Serv						
Capital Improvements	\$0.00	\$28,426.06	\$0.00	\$0.00	\$21,000.00	N/A
<b>Total Hamln Cap Imp Debt Serv:</b>	<b>\$0.00</b>	<b>\$28,426.06</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$21,000.00</b>	<b>N/A</b>
<b>Total:</b>	<b>\$1,546,932.05</b>	<b>\$1,622,543.20</b>	<b>\$1,521,045.47</b>	<b>\$1,844,545.00</b>	<b>\$1,925,284.00</b>	<b>4.4%</b>

## 2024 Estimated Funding Sources

### Health



General Fund (100.00%)

## Budgeted FTE's

<u>Operating Total</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Adopted</u>	<u>2023 Actual</u>	<u>2023 Adopted</u>	<u>Change from 2023 Adopted</u>	<u>% Change</u>
Budgeted FTE's	7.20	8.20	8.20	8.20	8.20	0.00	N/A



## Health Key Performance Indicators

	<u>Benchmark</u>	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Target 2024</u>
Provide community educational outreach events for the public	20 Sessions	142	42	50
Inspect as required the State mandated programs under ODH/ODA and HMC Chapter 17 : FSO, RFE, public swimming pools, tattoo and body art facilities, infectious waste, solid waste, rabies surveillance, sewage treatment systems, public nuisance etc.	1,500	1,456	836	1,500
Implement work on the Community Health Improvement Plan for reaccreditation	Accreditation	Accreditation	Reaccreditation	N/A

## Parks



### Department Mission

The Parks & Recreation Division, formerly part of the Public Works Department, was dissolved in December 2014 and reorganized in January 2015 as the Hamilton Parks Conservancy, a 501(c)3 not-for-profit organization. The City's contribution to the Parks Conservancy is shown under the Parks Operating in Other Expenditures in the General Fund. The Parks Conservancy provides services to residents at a lower cost, due to fundraising capabilities, and focuses solely on managing and expanding Hamilton's parks.

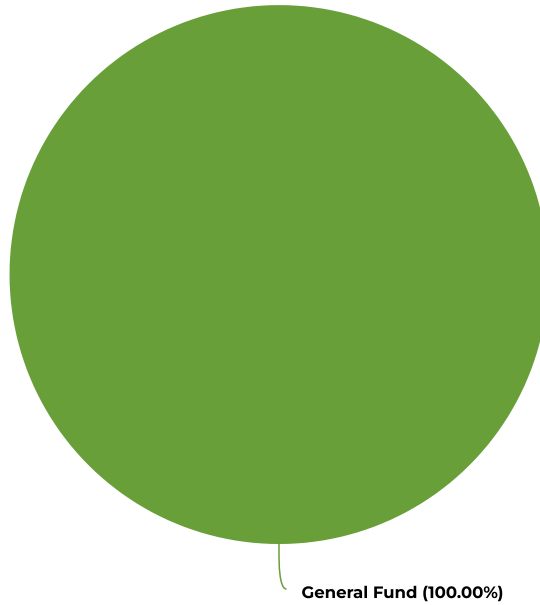
### Budgetary Highlights

The Hamilton Parks Conservancy is funded by several City funds and by private donations. The budget included below shows the City's contribution to the Conservancy from the General Fund. Contributions made in the form of services provided or funding provided are included in the Financial Summaries-Special Revenue Funds section. These funds include the Hamilton Capital Improvement Fund and the Refuse Fund, and do not break out separately expenditures related to the Conservancy.



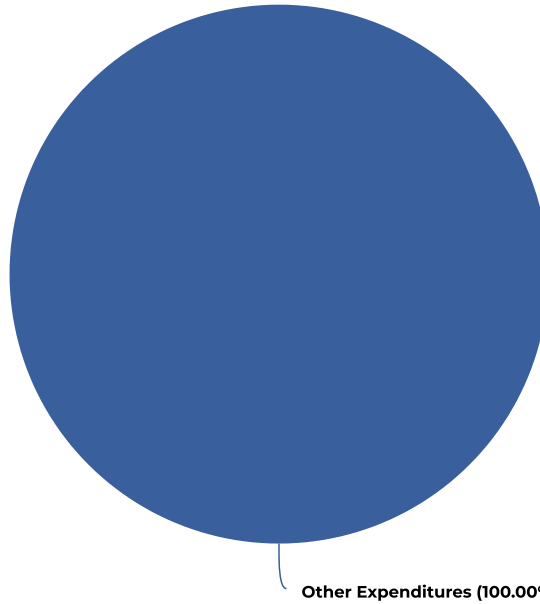
## 2024 Estimated Funding Sources

### Parks



## 2024 Adopted Operating Budget

### Parks Contributions



	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Adopted</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Adopted</u>	<u>Change from</u> <u>2023 Adopted</u>	<u>% Change</u>
Personnel & Employee Benefits	0	0	0	0	0	0	N/A
Other Expenditures	1,433,031	1,600,000	1,610,000	1,590,000	1,310,000	(300,000)	(18.63%)
<b>Operating Total</b>	<b>\$1,433,031</b>	<b>\$1,600,000</b>	<b>\$1,610,000</b>	<b>\$1,590,000</b>	<b>\$1,310,000</b>	<b>(\$300,000)</b>	<b>(18.63%)</b>

# Planning



**Liz Hayden**  
Planning Director

*The Planning Department fosters a vibrant and well-planned city. Through purposeful planning, effective enforcement, and collaborative development efforts, the Planning Department works to support and encourage strong neighborhoods, quality development opportunities, and a safe environment.*

## Organizational Chart



## Department Description

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

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

### Planning Commission

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

### Board of Zoning Appeals

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

### Architectural Design Review Board

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

## Accomplishments in 2023

- The City rezoned 1,641 parcels to align the zoning with the City's Future Land Use plan, including making progress implementing the Traditional Neighborhood zoning initiative and fixing the zoning for hundreds of residential properties zoned industrial. Since 2017, 17.7% of parcels in Hamilton have been rezoned to modernize our zoning regulations (5,618 total).
- The Planning Department managed 657 investigations of code violations, 85% of which were resolved by the property owner.
- Planning made significant updates to the Zoning Code including a civil fine process for zoning violations and other operational improvements.
- The Planning Department launched an update process for Plan Hamilton, receiving 1,260 survey responses from stakeholders to help guide the update.
- Planning participated in efforts to obtain grant funding for Plan Hamilton projects such as a Safe Routes to School grant for sidewalks near Crawford Woods Elementary, an OKI grant for roundabouts and other improvements near the Freshman School, a Safe Streets for All grant for a new bike lane along Knightsbridge and pedestrian improvements at the Knightsbridge and Neilan intersection, and an Ohio Department of Natural Resources grant for a kayak launch.
- Planning worked with property owners, residents, developers, and all customers on a wide variety of residential and commercial projects throughout Hamilton.
- Planning Commission was involved in a number of developments, including a new stadium for Badin High School, the creation of 290 new dwelling units, and the expansion Vinylmax.
- The Architectural Design Review Board heard 27 cases and staff administratively approved 96 historic property improvement projects.
- The Board of Zoning Appeals heard 13 cases.

## Goals for 2024

- Continue efforts to obtain grants for mobility projects such as North Hamilton Crossing, pedestrian/cyclist improvements, and river district improvements and for recreation projects, such as park and riverfront improvements.
- Obtain at least a 75% compliance rate with code enforcement efforts.
- Complete a post-development inspection on all new commercial and residential development.
- Participate in cross-departmental efforts to improve the quality of life in our neighborhoods.
- Maintain an average plan review turnaround time of less than a week and provide excellent customer service to applicants.
- Continue to strive to assist in high quality development that improves our community, especially in key corridors such as the riverfront, Route 4, Pleasant Avenue, and the west side commercial area.

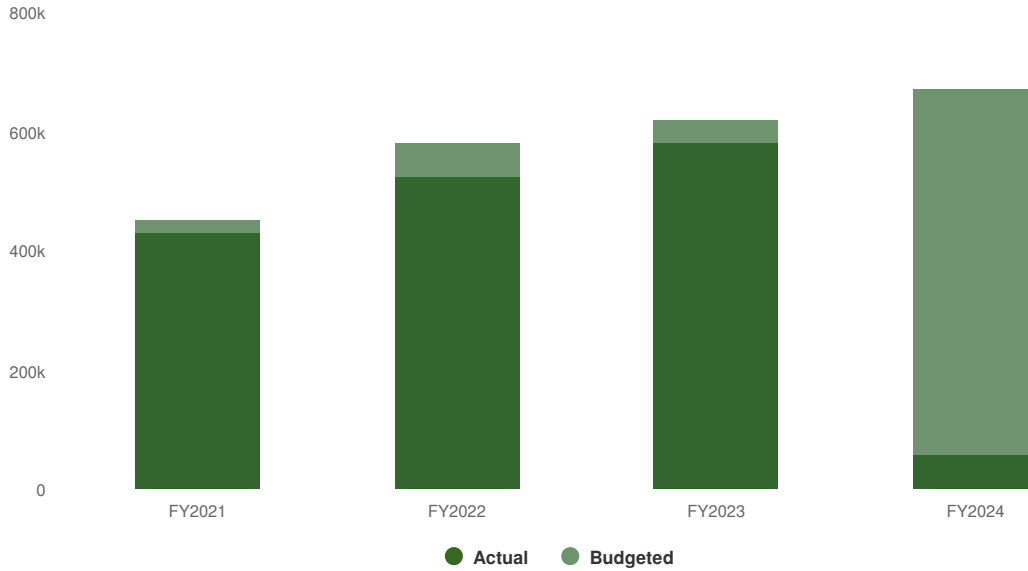
## Budgetary Highlights

The Planning Department's 2024 budget increased \$52,402, or 8.46%, compared to the 2023 Adopted Budget. The 2024 budget includes increases for salary and benefits (\$55.2k) and a slight reduction in other expenditures (\$2.8k).

# 2024 Adopted Operating Budget

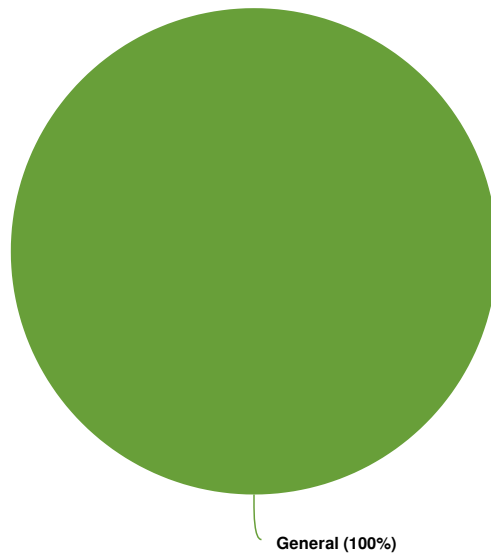
**\$671,825** **\$52,402**  
(8.46% vs. prior year)

## Planning Proposed and Historical Budget vs. Actual

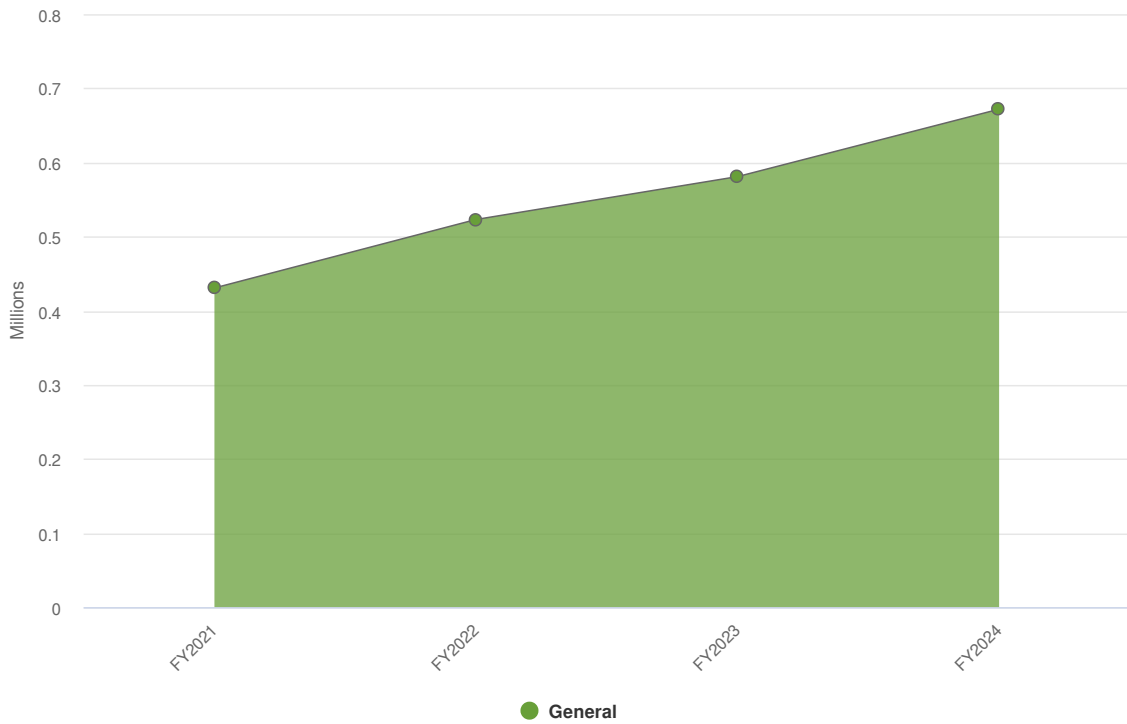


# Expenditures by Fund

## 2024 Expenditures by Fund

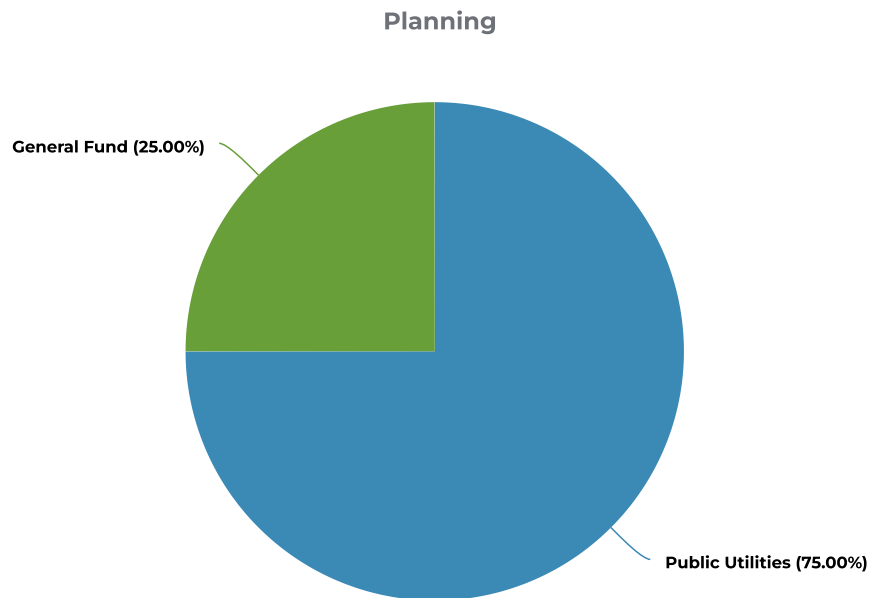


## Budgeted and Historical 2024 Expenditures by Fund



Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
General						
Personal Services & Benefits	\$408,296.20	\$502,719.49	\$543,462.02	\$583,911.00	\$639,173.00	9.5%
Other Expenditures	\$22,286.25	\$20,241.21	\$37,386.47	\$35,512.00	\$32,652.00	-8.1%
<b>Total General:</b>	<b>\$430,582.45</b>	<b>\$522,960.70</b>	<b>\$580,848.49</b>	<b>\$619,423.00</b>	<b>\$671,825.00</b>	<b>8.5%</b>

## 2024 Estimated Funding Sources



## Budgeted FTE's

Operating Total	2021 Actual	2022 Actual	2023 Adopted	2023 Actual	2024 Adopted	Change from 2023 Adopted	% Change
Budgeted FTE's	4.20	6.20	6.20	6.20	6.20	0.00	N/A

## Planning Key Performance Indicators

	Benchmark	Actual 2022	Actual 2023	Target 2024
Maintain an average plan review turnaround time of less than a week	1 week	1 week	1 week	1 week
Ensure that no more than 5% of projects going to Planning boards require a second board meeting	5%	5%	4%	5%
Achieve a 75% compliance rate for zoning violation cases	75%	***	85%	75%
Obtain at least one grant to achieve a Plan Hamilton objective	1	***	4	1

\*\*\* - new KPI added and tracked starting in 2023.



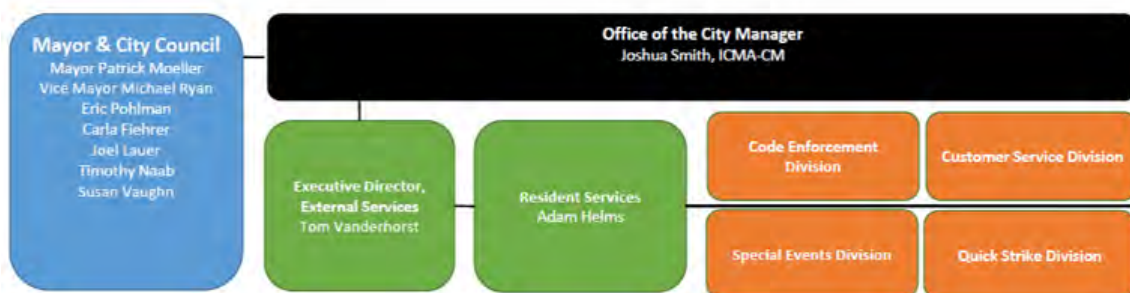
# Resident Services



**Adam Helms**  
Director of Resident Services

The Resident Services Department provides City services to ensure the best quality of life in Hamilton. These services include managing refuse and recycling collection, code enforcement, nuisance abatement, facilitating special events, programming RiversEdge Amphitheater, and implementing an overarching customer service initiative in an effort to make City services more accessible to the public.

## Organizational Chart



## Department Description

The Department of Resident Services consists of four divisions: Code Enforcement, Customer Service, Special Events, and the Quick Strike Team.

### Code Enforcement Division

The Code Enforcement Division was established under the Resident Services Department in 2020. Code Enforcement works in conjunction with the Quick Strike Team, the Health Department, Planning & Zoning Department, the Department of Neighborhoods, Hamilton Police Department, Hamilton Fire Department and Public Works Department to abate nuisance issues, remediate blight, and address resident concerns in the City's seventeen neighborhoods.

### Customer Service Division

Responsible for customer service relative to nuisance abatement, refuse collection and recycling collection.

### Special Events Division

Responsible for facilitating special events in the City of Hamilton and producing the RiversEdge Summer Concert Series, Whimydiddle Music Festival, and David Shaw's Big River Get Down.

### Quick Strike Team

Responsible for the maintenance and general appearance of the City's neighborhoods and primary corridors. The team maintains all city-owned and Land Bank properties, performs nuisance abatement on properties cited for code violations, conducts daily trash collection in the High Street Business District and other areas throughout the City, and performs duties to assist other City departments as needed.





## Accomplishments in 2023

- Successfully transitioned exterior property maintenance and code enforcement from the Health Department to the Resident Services Department. Resident Services conducted 3,974 nuisance-related inspections.
- Continued implementation and integration of CityWorks for code enforcement activities and billing, with fully integrated system coming online in January 2024.
- Continued duties of collecting and disposing of waste in all street cans located in the right-of-way throughout the City. This function was previously performed by Rumpke. Collectively, street cans in the right-of-way throughout the City were emptied 16,083 times.
- Provided trash collection and disposal service to businesses in the High Street Business District twice daily for 365 days.
- The Quick Strike Team completed 26,249 work orders throughout the City including, but not limited to: refuse collection, illegal dumping cleanups on both public and private property, securing and boarding properties, mowing city-owned properties, removal of nuisances and blight in the public right-of-way, and mowing private properties in violation of the City's tall grass ordinance.
- 77% rate of voluntary compliance for nuisance abatement by property owner or tenant.
- Successfully and safely produced twenty-one (21) concerts at RiversEdge Amphitheater as part of the RiversEdge Concert Series, David Shaw's Big River Get Down and Whimmydiddle with a cumulative estimated economic impact of more than \$1 million.
- Successful live production for seven (7) other public events not operated by RiversEdge to facilitate more activities for the community-at-large outside of RiversEdge concerts.

## Goals for 2024

- Negotiate a new curbside refuse and recycling collection contract effective January 2025.
- Analyze and establish monthly refuse rates in conjunction with new contract for curbside refuse and recycling services.
- Implement code enforcement policies and procedures within the Resident Services Department.
- Manage the Refuse and Recycling contract and coordinate with Rumpke and customers as needed.
- Provide nuisance abatement in support of code enforcement.
- Assist with the Neighborhood Enhancement Program with concentrated nuisance abatement efforts in designated areas.
- Continue efficient and timely maintenance of City-owned and Land Bank properties.
- Continue daily trash collection for downtown businesses along High Street and daily litter patrol on High/Main Street from Route 4 to Eaton Avenue.
- Maintain a rate of voluntary nuisance abatement by property owners or tenants at 60% or higher.
- Produce at least 15 concerts at RiversEdge Amphitheater for the community.
- Facilitate and provide support for special events as needed.

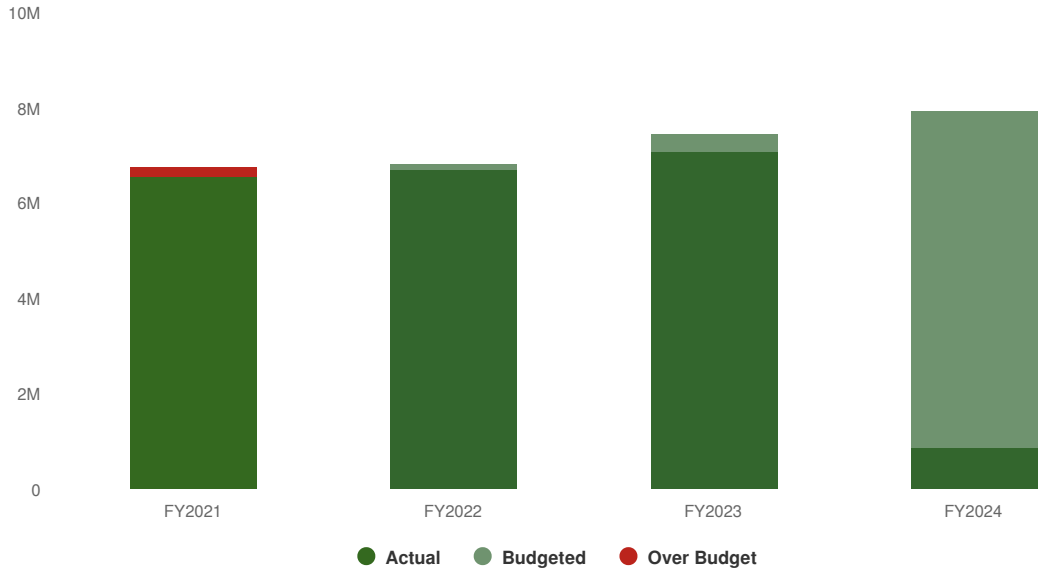
## Budgetary Highlights

Resident Services salaries and benefits are anticipated to increase with the addition of three full-time positions included in the 2024 adopted budget (\$358k, or 13.51%). Other expenditures increased slightly, approximately \$127k, due in large part to the scheduled increases in the City's waste management and recycling contract with Rumpke in 2024.

# 2024 Adopted Operating Budget

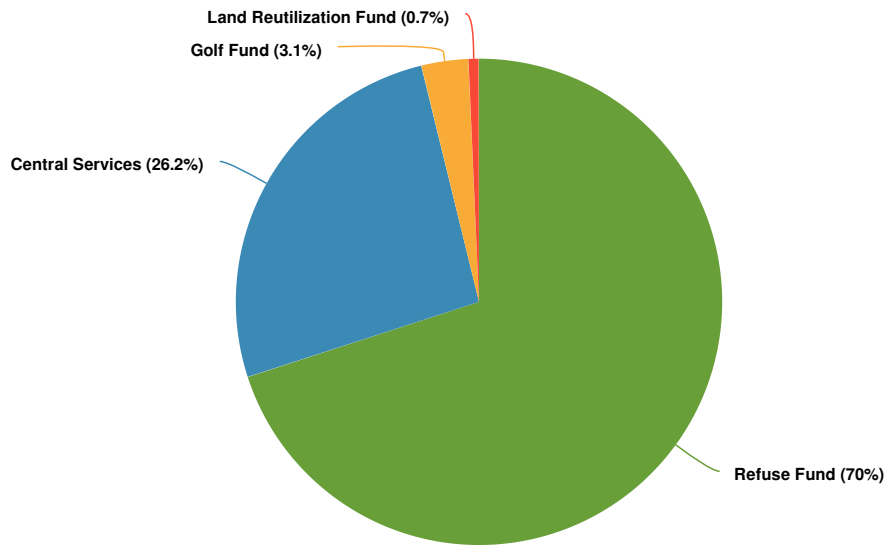
**\$7,936,136** **\$486,002**  
(6.52% vs. prior year)

## Resident Services Proposed and Historical Budget vs. Actual

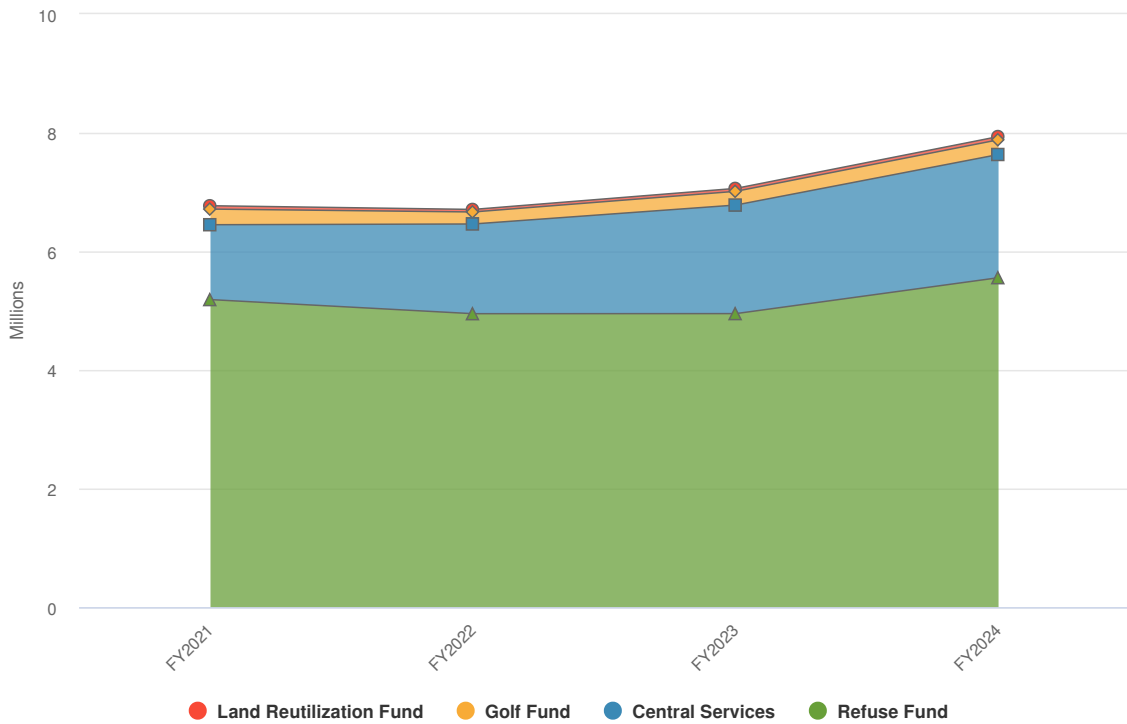


# Expenditures by Fund

## 2024 Expenditures by Fund



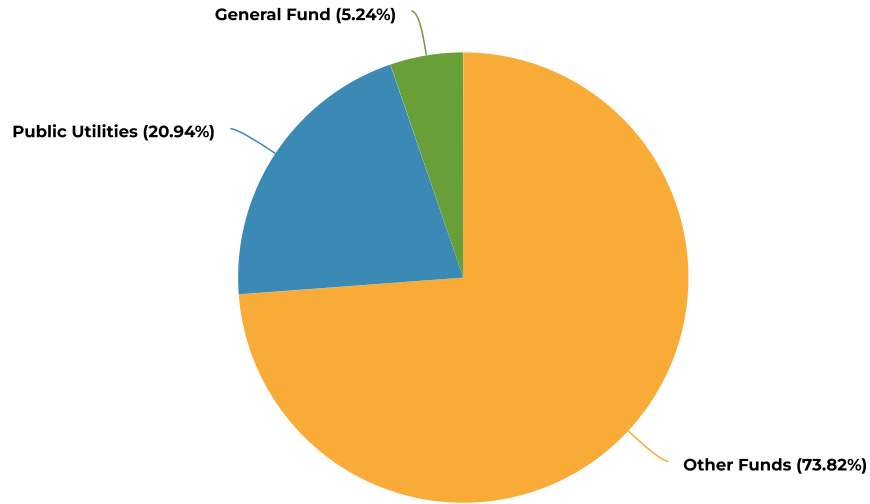
## Budgeted and Historical 2024 Expenditures by Fund



Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Land Reutilization Fund						
Personal Services & Benefits	\$49,026.60	\$32,489.39	\$36,593.49	\$39,329.00	\$39,497.00	0.4%
Other Expenditures	\$7,720.00	\$10,470.63	\$12,800.00	\$15,000.00	\$15,000.00	0%
<b>Total Land Reutilization Fund:</b>	<b>\$56,746.60</b>	<b>\$42,960.02</b>	<b>\$49,393.49</b>	<b>\$54,329.00</b>	<b>\$54,497.00</b>	<b>0.3%</b>
Refuse Fund						
Personal Services & Benefits	\$933,878.95	\$931,778.05	\$786,934.68	\$843,540.00	\$1,115,572.00	32.2%
Other Expenditures	\$3,880,022.88	\$4,016,575.91	\$4,162,773.39	\$4,287,400.00	\$4,440,119.00	3.6%
Capital Improvements	\$372,274.68	\$0.00	\$0.00	\$0.00	\$0.00	0%
<b>Total Refuse Fund:</b>	<b>\$5,186,176.51</b>	<b>\$4,948,353.96</b>	<b>\$4,949,708.07</b>	<b>\$5,130,940.00</b>	<b>\$5,555,691.00</b>	<b>8.3%</b>
Golf Fund						
Personal Services & Benefits	\$145,885.56	\$122,419.80	\$130,154.67	\$129,773.00	\$134,862.00	3.9%
Other Expenditures	\$105,100.51	\$67,550.81	\$88,518.04	\$125,880.00	\$100,700.00	-20%
Debt Service	\$12,666.28	\$12,666.16	\$12,621.86	\$12,667.00	\$12,667.00	0%
<b>Total Golf Fund:</b>	<b>\$263,652.35</b>	<b>\$202,636.77</b>	<b>\$231,294.57</b>	<b>\$268,320.00</b>	<b>\$248,229.00</b>	<b>-7.5%</b>
Central Services						
Personal Services & Benefits	\$973,887.25	\$1,110,283.42	\$1,457,727.05	\$1,640,073.00	\$1,721,247.00	4.9%
Other Expenditures	\$288,891.27	\$314,539.40	\$337,414.20	\$356,472.00	\$356,472.00	0%
Capital Improvements	\$0.00	\$88,174.81	\$36,100.84	\$0.00	\$0.00	0%
<b>Total Central Services:</b>	<b>\$1,262,778.52</b>	<b>\$1,512,997.63</b>	<b>\$1,831,242.09</b>	<b>\$1,996,545.00</b>	<b>\$2,077,719.00</b>	<b>4.1%</b>
<b>Total:</b>	<b>\$6,769,353.98</b>	<b>\$6,706,948.38</b>	<b>\$7,061,638.22</b>	<b>\$7,450,134.00</b>	<b>\$7,936,136.00</b>	<b>6.5%</b>

## 2024 Estimated Funding Sources

### Resident Services



### Budgeted FTE's

Operating Total	2021 Actual	2022 Actual	2023 Adopted	2023 Actual	2024 Adopted	Change from 2023 Adopted	% Change
Budgeted FTE's	41.80	43.80	46.80	46.80	49.80	3.00	6.41%

### Resident Services Key Performance Indicators

	Benchmark	Actual 2022	Actual 2023	Target 2024
Resident and organizer "event satisfaction" greater than 70%	70%	100%	100%	100%
# of attendees at RiversEdge concerts	20,000	26,282	29,261	30,000
# of days for 2x daily High Street Business District trash collection	365	365	365	365
% of Property Maintenance Violations Voluntarily Abated by Owner/Tenant	60%	78%	77%	70%
Total # of properties with multiple property maintenance violations in same calendar year	919	936	576	700
Total # of property maintenance violations in a calendar year	N/A	3,579	2,842	3,000

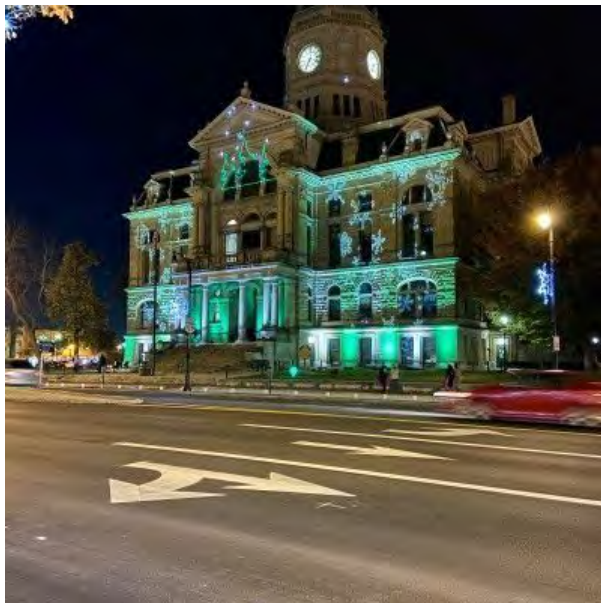


## Hamilton Highlight - Holly Jolly Hamilton



In 2023, the City of Hamilton sponsored the fourth annual Holly Jolly Hamilton. This year's festivities included a series of holiday events all across the City of Hamilton designed to help support local businesses and get residents in the holiday spirit. Holly Jolly Hamilton included Reindeer Games, a scavenger hunt for kids of all ages with the goal of helping Santa find his missing reindeer throughout the City. Hamilton's Annual Tree Lighting Event took place on November 18 to get the season started, with Downtown Hamilton glowing with an abundance of luminaries and local businesses staying open with extended hours and showcasing special light displays on their storefronts. Events also included Music on Main, an event with live music, food, and shopping. And of course, Santa's House returned once again to the Butler County Courthouse. Several other events were held throughout November and December to ring in the holidays in Hamilton.

This year's festivities included Illuminate Hamilton with special displays all over town and also the inaugural SantaCon 1K Fun Run.



# Internal Services



**Tim Werdmann, Esq.**  
Executive Director of Internal Services



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





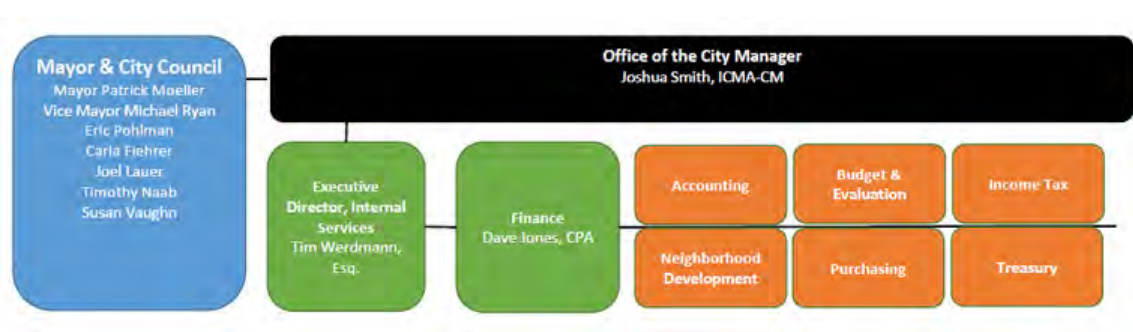
## Finance



**David C. Jones, CPA**  
Finance Director

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

## Organizational Chart



## Financial Transparency



### **Hamilton Ohio Financial Transparency Center**

In 2020, the City partnered with ClearGov, to provide the citizens of Hamilton an online data transparency tool that allows the City to share financial data, project updates, and departmental KPIs in a way that's easy to operate and understand. The Finance Department has also engaged with ClearGov to use their Budget Book software to create this year's budget document. A link to the transparency center can be found on the City's website at [www.hamilton-oh.gov/finance](http://www.hamilton-oh.gov/finance).



## Department Description

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, long-term financing of the City's capital needs through the issuance of debt, assisting citizens with affordable housing, and offering assistance and services.

### Accounting Division

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

### Budgeting and Evaluation Division

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

### Income Tax Division

Responsible for the collection and administration of the City income tax and the City hotel tax. On January 1, 2022, the City of Hamilton partnered with the Regional Income Tax Agency (RITA) to expand and improve the City's Income Tax Division administration and enforcement services.

### Neighborhood Development Division

Provides decent, affordable housing, economic development opportunities, neighborhood improvements, and public and community development services primarily for economically challenged neighborhoods through Federal Community Development Block Grant (CDBG) and Home Investment Partnership (HOME) funds. Funds for CDBG and HOME are not included in the City's annual budget adoption, but are approved as part of the City's Annual Action Plan and are reported on a May 1 – April 30 fiscal year. As a result, the financial activity and budget for these City funds are not presented in this document.

### Purchasing Division

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

### Treasury Division

The Treasury Division handles the collection, deposit, and investment of City funds, provides cash management, manages the City's banking arrangements, and handles the City's insurance policies, among other duties.

## Accomplishments in 2023

- Achieved the City's 10th GFOA "Triple Crown": Distinguished Budget Presentation Award for 2023, Certificate of Achievement for Excellence in Financial Reporting Award for 2022, and Certificate of Achievement for Excellence in Popular Annual Financial Reporting Award for 2022.
- Demolished 8 blighted properties through the Purchasing Division.
- Sold 100 items of surplus property valued at \$118,068.43 through GovDeals.

## Goals for 2024

- Present budget and fiscal policy updates to City Council.
- Hold monthly budget meetings with the Executive Leadership Team (ELT) to ensure adherence to the financial plan and develop a plan to continue developing a structurally balanced budget in future years.
- Continuous improvement of the procurement process to reinforce efficiencies, ethical business standards, legal compliance, and diversity through standardization and technologies.
- Reform descriptive analytics tools to enhance financial reporting internally and externally for meaningful outcomes and to maintain GFOA "Triple Crown" status.



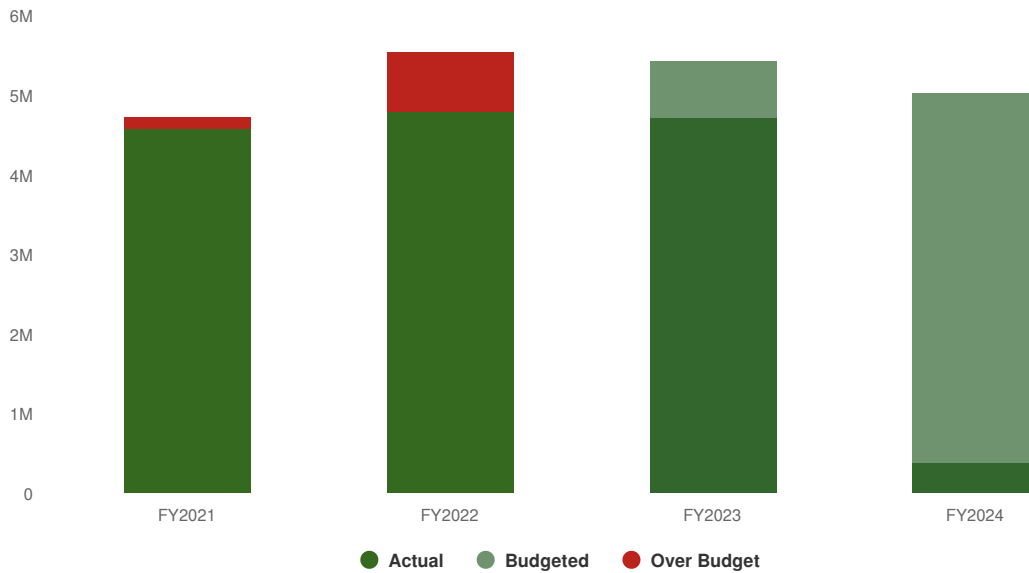
## Budgetary Highlights

The Finance Department's 2024 Adopted Budget increased slightly by \$3,208, or 0.11%. Planned salary increases due to COLA and merit adjustments were offset by reductions in healthcare benefit changes resulting in salary and benefits only increasing by 0.48%. Other expenditures decreased \$4,812, or .39% compared to the 2023 Adopted Budget.

### 2024 Adopted Operating Budget

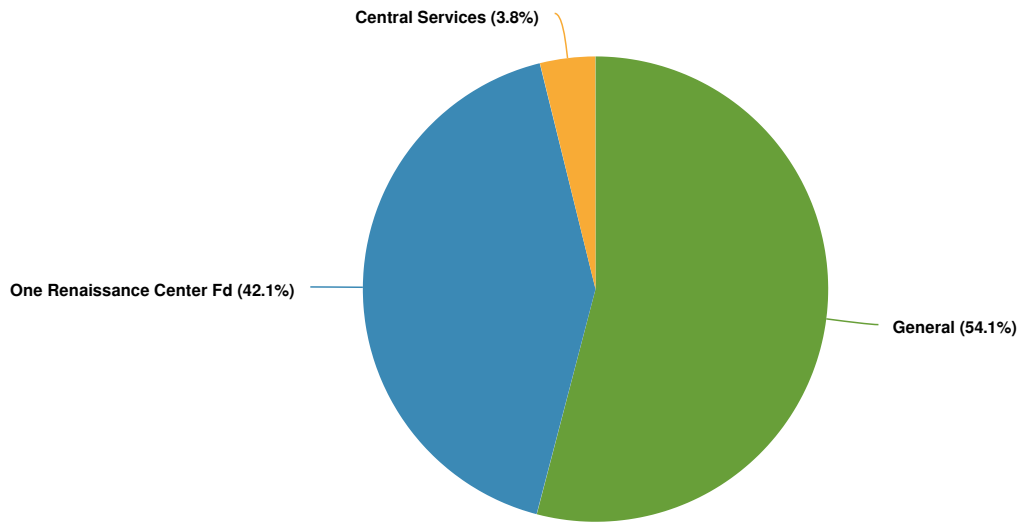
**\$5,030,594** **-\$399,273**  
(-7.35% vs. prior year)

#### Finance Proposed and Historical Budget vs. Actual

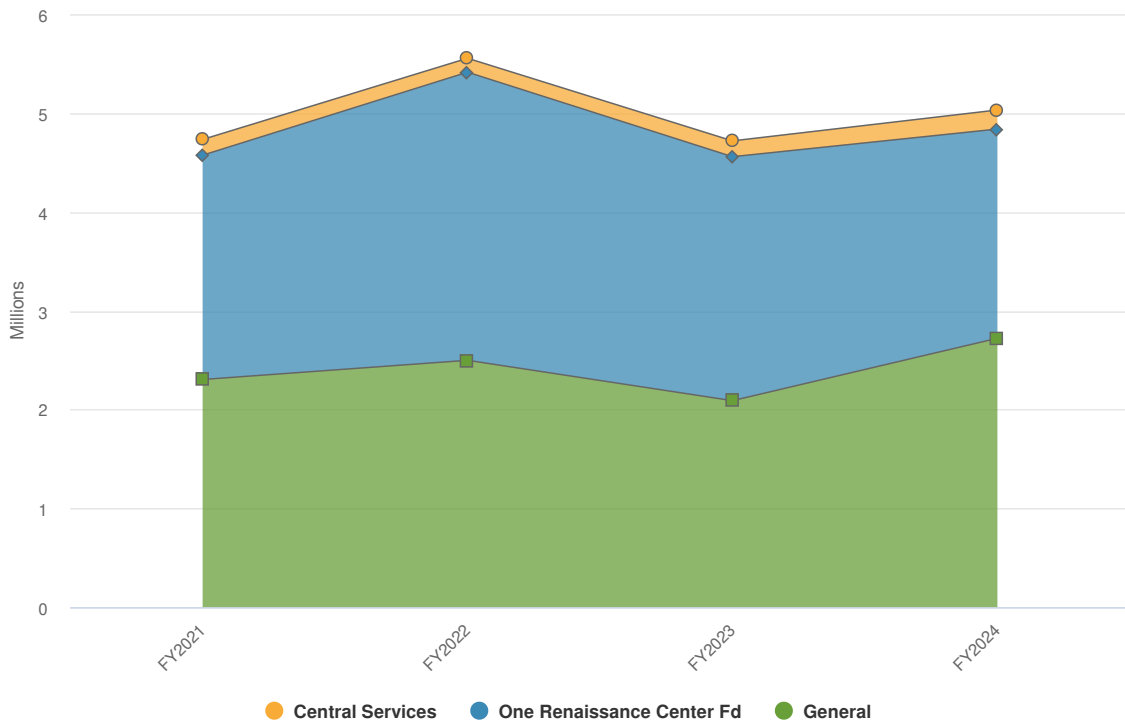


# Expenditures by Fund

## 2024 Expenditures by Fund

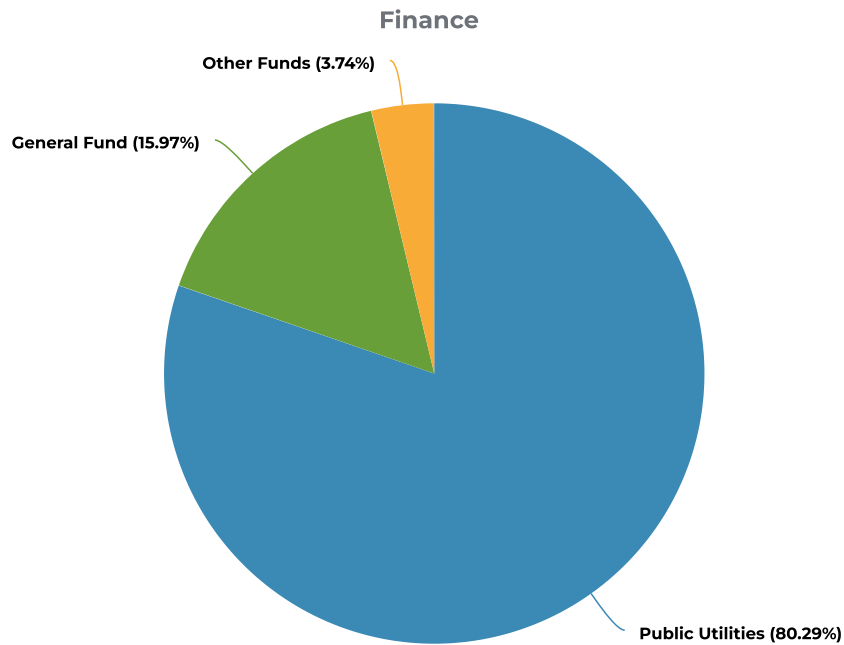


## Budgeted and Historical 2024 Expenditures by Fund



Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
General						
Personal Services & Benefits	\$1,402,016.60	\$1,413,055.88	\$1,412,669.83	\$1,521,054.00	\$1,527,168.00	0.4%
Other Expenditures	\$901,282.97	\$1,084,469.26	\$676,554.02	\$1,200,354.00	\$1,193,542.00	-0.6%
<b>Total General:</b>	<b>\$2,303,299.57</b>	<b>\$2,497,525.14</b>	<b>\$2,089,223.85</b>	<b>\$2,721,408.00</b>	<b>\$2,720,710.00</b>	<b>0%</b>
One Renaissance Center Fd						
Other Expenditures	\$2,011,660.41	\$2,095,499.33	\$2,091,033.66	\$2,519,461.00	\$2,116,980.00	-16%
Capital Improvements	\$258,041.29	\$820,358.60	\$377,669.93	\$0.00	\$0.00	0%
<b>Total One Renaissance Center Fd:</b>	<b>\$2,269,701.70</b>	<b>\$2,915,857.93</b>	<b>\$2,468,703.59</b>	<b>\$2,519,461.00</b>	<b>\$2,116,980.00</b>	<b>-16%</b>
Central Services						
Personal Services & Benefits	\$152,666.01	\$120,298.34	\$144,215.88	\$155,098.00	\$157,004.00	1.2%
Other Expenditures	\$6,590.45	\$20,568.20	\$15,928.71	\$33,900.00	\$35,900.00	5.9%
<b>Total Central Services:</b>	<b>\$159,256.46</b>	<b>\$140,866.54</b>	<b>\$160,144.59</b>	<b>\$188,998.00</b>	<b>\$192,904.00</b>	<b>2.1%</b>
<b>Total:</b>	<b>\$4,732,257.73</b>	<b>\$5,554,249.61</b>	<b>\$4,718,072.03</b>	<b>\$5,429,867.00</b>	<b>\$5,030,594.00</b>	<b>-7.4%</b>

## 2024 Estimated Funding Sources



## Budgeted FTE's

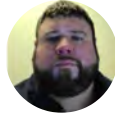
<u>Operating Total</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Adopted</u>	<u>2023 Actual</u>	<u>2024 Adopted</u>	<u>Change from 2023 Adopted</u>	<u>% Change</u>
Budgeted FTE's	16.25	15.25	15.25	15.25	15.25	0.00	N/A

## Finance Key Performance Indicators

	<u>Benchmark</u>	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Target 2024</u>
Pursue Best-in-Class award-winning CAFR by GFOA	1 award	1 award	1 award	1 award
Pursue Best-in-Class award-winning PAFR by GFOA	1 award	1 award	1 award	1 award
Pursue Best-in-Class award-winning Budget Document by GFOA	1 award	1 award	1 award	1 award
Percentage change in income tax revenue	2.00%	11.17%	7.42%	1.50%
Maintain or improve City Moody's rating	Aa3	A1	A1	Aa3
Unencumbered Fund Balance — General Fund	\$4,555,985	\$9,994,206	\$8,453,826	\$8,453,826
Ratio of Fund Balance to Revenue	17.00%	18.56%	14.12%	17.00%
Number of purchase orders issued	—	6,124	5,109	5,000
Number of W-2's issued	—	755	756	720
Number of payroll checks issued	—	17,801	18,205	17,000



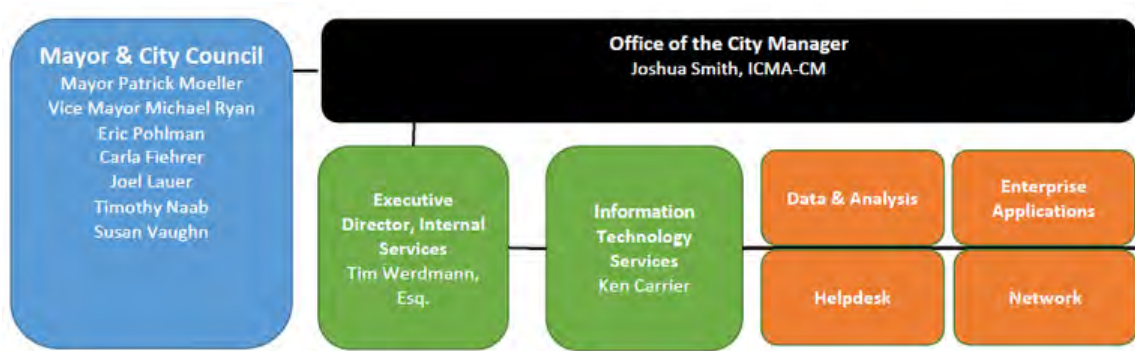
# Information Technology Services



**Ken Carrier**  
Director of IT Services

Information Technology Services provides reliable, secure, and integrated technology solutions, along with excellence in customer support, to assist with the City's Mission. In order to achieve this mission, we strive to be flexible, innovative, and collaborative with all departments throughout the City.

## Organizational Chart



## Department Description

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

## Accomplishments in 2023

### Data & Analysis

- **Cityworks Wastewater Treatment Plant** - worked with the Infrastructure department to implement an asset management system for the wastewater treatment plant.
- **Birth Certificate Survey 123 form** - built a smart form for the public and internal staff to request birth certificates. This has assisted in streamlining the ability to process and request birth certificates.

### Networking

- **Panzura** - Panzura has been fully implemented. Panzura, provides ransomware protection, in conjunction with Wasabi, which allows us to securely store data both local and offsite.
- **Nutanix Flow** - Nutanix Flow has been and continues to be implemented. Nutanix flow helps with microsegmentation as recommended by the White House earlier in 2021. This prevents attacks from spreading throughout the network by only allowing certain machines to communicate with other machines.
- **East/West network traffic** - This project is geared towards providing better insight into how traffic flows throughout the city's network. This will be a methodical process so as not to disrupt day-to-day business.
- **DMARC/DKIM** - These acronyms are used for adding security to emails and to prevent email spoofing.

### Enterprise Applications

- **Cityworks** - Progress continues to be made towards bringing more city departments into one system.
- **Cayenta** - Cayenta was successfully converted and upgraded and is now in production.
- **Training/Team Building** - continued training of staff and bringing them up to date on emerging technologies and plotting a path forward for continuous improvement.





# Goals for 2024

## Networking

- **Immutable Backups** - Immutable simply means protected or unable to change. We have upgraded our backup solution and are now storing the backups in Wasabi where they are also immutable. We will be monitoring this process closely in 2023 and performing fire drills to develop a streamlined process for restoring servers if needed. These processes will be written into an SOP.
- **Multi-Factor Authentication** - Multi-factor authentication is a modern security practice where a secondary form of authentication is required beyond a password. We will be looking to implement this more throughout the city while trying to minimize any disruption to daily activities.
- **East/West Traffic** - While Nutanix Flow allows for microsegmentation at the virtual level. East/West traffic monitoring at the firewall gives us another way to analyze and report on suspicious traffic before getting to the virtual server level. This will require time from Secure Cyber Defense and careful customization of firewall rules to ensure minimal disruption to existing software and systems.
- **Nutanix** - Combine clusters to reduce costs and improve efficiency of managing the hardware.
  - Remove legacy servers that have been upgraded or converted to free up resources.
  - Move the remaining VMware servers to AHV.

## Help Desk

- **Dell Hardware Certification** - It would be helpful in expediting the ordering and repair of hardware if our staff is certified by Dell.
- **KPI's** - Create key performance indicators (KPI's) for managing Active Directory computers and users to ensure any stale or legacy information is purged, thereby keeping the system normalized.

## Enterprise Applications

- **Parking Tickets** - Upgrade Cardinal Server, Client and Handheld Software. Begin implementing online and kiosk payments
- **Cityworks** - Continuous improvement throughout the city.
  - **HFD** - Building Inspections from Visual Fire into Cityworks for HFD
  - **Plants** - Implement asset management programs within as many plants as possible
  - **311** - Either revise or look at new software to integrate with Cityworks as demand continues to grow for citizen engagement
  - **Public Works**
    - **Gas & Water** - Begin use of Work Orders and Inspections
    - **Streets & Sewers** - Expand use, refine existing processes, add the 24-hour answering service to Cityworks
    - **Road ROW Inspections** - Move existing process to Cityworks permitting platform for more accurate tracking and reporting
  - **Storeroom** - Assists with managing inventory levels across various departments who utilize Cityworks.
  - **Cityworks Domains** - The Cityworks system continues to grow, using domains would allow us to create more department-focused approaches to requests for improvement.
  - **Support Govern Conversion to Cityworks**
    - **Reporting** - Move existing reports from Govern into Cityworks, rework, rebrand if necessary.
- **Document Management** - Expand uses for OnBase
  - **Meetings, Agendas and Minutes**
  - **Architectural drawings**
  - **Plan and Review**
- **Develop SOPs** - Develop SOPs for all software managed by Enterprise Applications.

## Data & Analysis

- **GIS Upgrade** - Upgrade Desktop and Enterprise Environments (and gisweb17) to 10.8.1. This will allow for increased functionality and keep us up to date for existing integrations with other systems.
- **311** - Retool and revamp the SCF/CW Integration. In coordination with Enterprise Applications (EA), Data & Analysis works closely with EA to ensure the integration with GIS works properly.
- **Neighborhoods** - Build Neighborhood Stability Index Tool. This has been a long-term goal, although with the Neighborhoods Department and existing data in Customer Utility Billing we believe we can develop a tool to better understand the health of our neighborhoods.
- **ArcGIS Insights** - Insights Dashboards for CW and Cayenta data dissemination. The goal is to develop a live look into customer data and allow for queries to be run in real time as data is input by customer service and other departments.
- **GPS** - Implement additional GPS devices purchased for collecting GIS data from field crews.



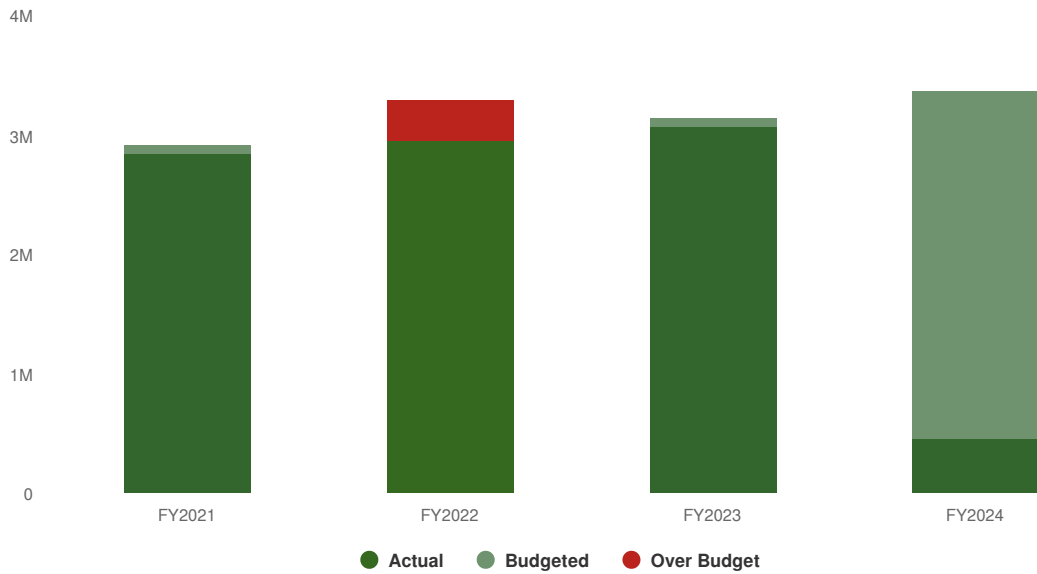
## Budgetary Highlights

The Information Technology Services 2024 Adopted Budget includes increases in salaries and benefits of \$61.7k, or 4.90%. Other expenditures increased \$160k, all attributable to increased expected cost in Software Maintenance. The department continues to improve the usability and satisfaction of users of the City's enterprise applications and hardware and increase cybersecurity measures to protect against future attacks.

### 2024 Adopted Operating Budget

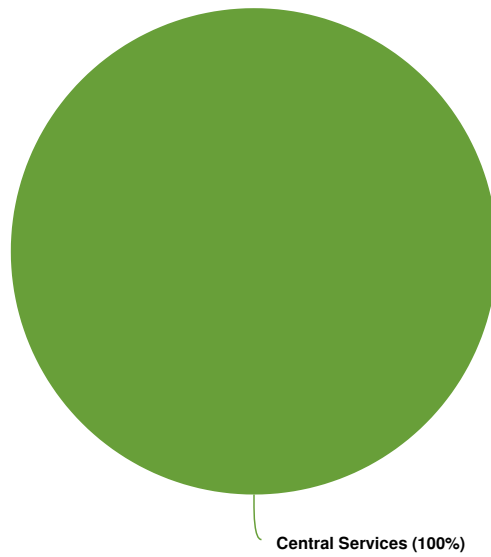
**\$3,367,439** **\$221,756**  
(7.05% vs. prior year)

Information Technology Services Proposed and Historical Budget vs. Actual

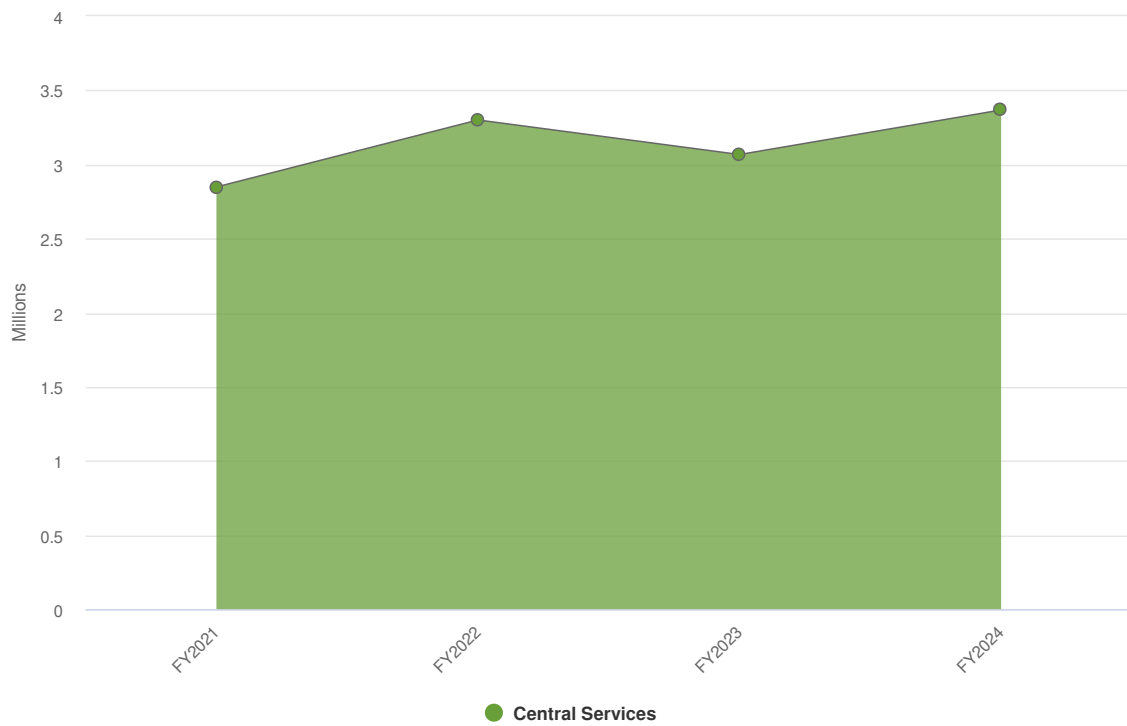


# Expenditures by Fund

## 2024 Expenditures by Fund

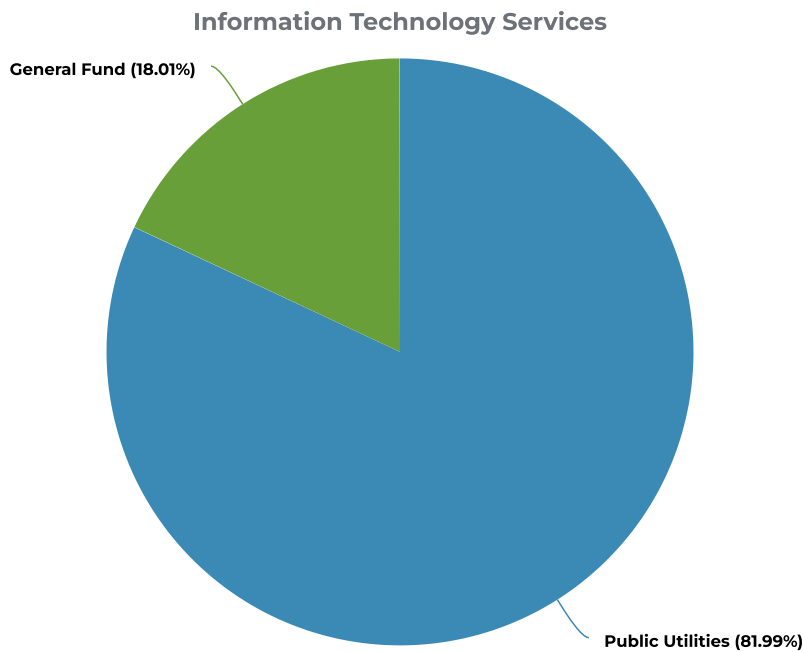


## Budgeted and Historical 2024 Expenditures by Fund



Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Central Services						
Personal Services & Benefits	\$1,068,060.28	\$1,089,281.96	\$1,193,531.26	\$1,259,498.00	\$1,321,254.00	4.9%
Other Expenditures	\$1,779,901.52	\$2,210,701.98	\$1,873,292.93	\$1,886,185.00	\$2,046,185.00	8.5%
Capital Improvements	\$5.72	\$0.00	\$0.00	\$0.00	\$0.00	0%
<b>Total Central Services:</b>	<b>\$2,847,967.52</b>	<b>\$3,299,983.94</b>	<b>\$3,066,824.19</b>	<b>\$3,145,683.00</b>	<b>\$3,367,439.00</b>	<b>7%</b>

## 2024 Estimated Funding Sources



## Budgeted FTE's

Operating Total	2021 Actual	2022 Actual	2023 Adopted	2023 Actual	2024 Adopted	Change from 2023 Adopted	% Change
Budgeted FTE's	11.25	11.25	11.25	11.25	11.25	0.00	N/A

## Information Technology Services Key Performance Indicators

	Benchmark	Actual 2022	Actual 2023	Target 2024
% of Customers Using Ticketing System (SolarWinds)	>50%	95%	95%	50%



## Law



**Letitia S. Block, Esq.**  
Law Director

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.

## Organizational Chart



## Department Description

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

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

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

## Accomplishments in 2023

- Standardized legal processes related to chronic nuisances and public nuisances.
- Developed a training program for City officials.
- Trained City Commissions regarding ethics and other legal issues.
- Drafted and revised several new codified ordinance provisions in consultation with City Council related to unmanned aerial vehicles (drones) and unmanned aircraft systems, catalytic converters, and other subjects in response to issues raised by citizens.
- Devoted additional hours to strategize with several City departments on neighborhood issues and code compliance.

## Goals for 2024

- Revise provisions in the City Health Code to address code enforcement issues.
- Expand the training program for City officials.
- Provide additional support to the Department of External Services related to code enforcement complaints and associated issues.



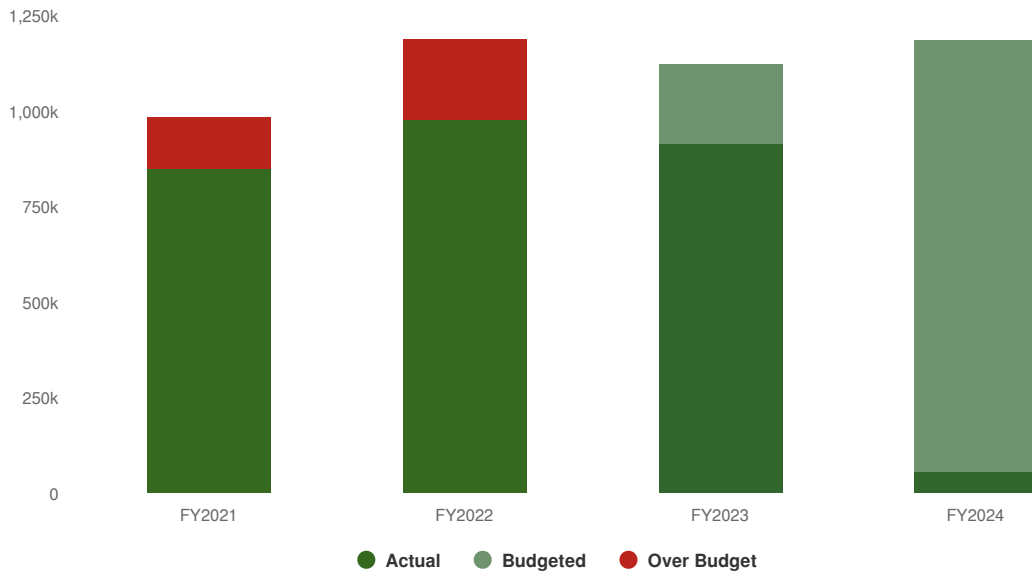
## Budgetary Highlights

Increases in the Law Department's 2024 budget are due to the addition of one-half FTE for an intern and a slight increase in Outside Legal Services (\$18k increase). The remaining budget is consistent with the 2023 adopted budget and planned salary and benefit increases.

### 2024 Adopted Operating Budget

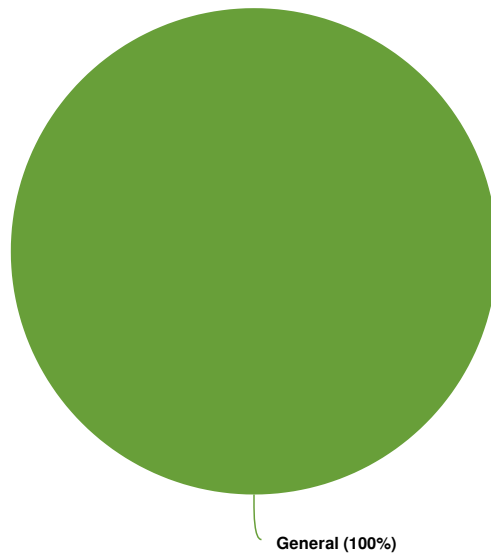
**\$1,187,281** **\$64,797**  
(5.77% vs. prior year)

#### Law Proposed and Historical Budget vs. Actual

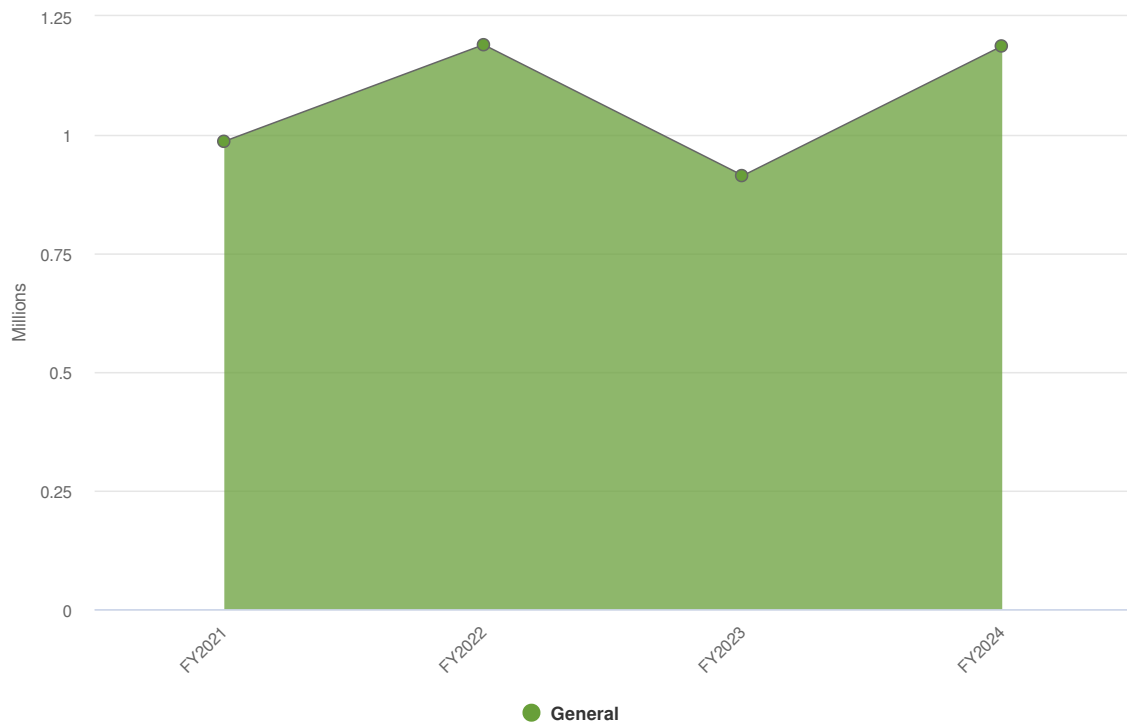


# Expenditures by Fund

## 2024 Expenditures by Fund



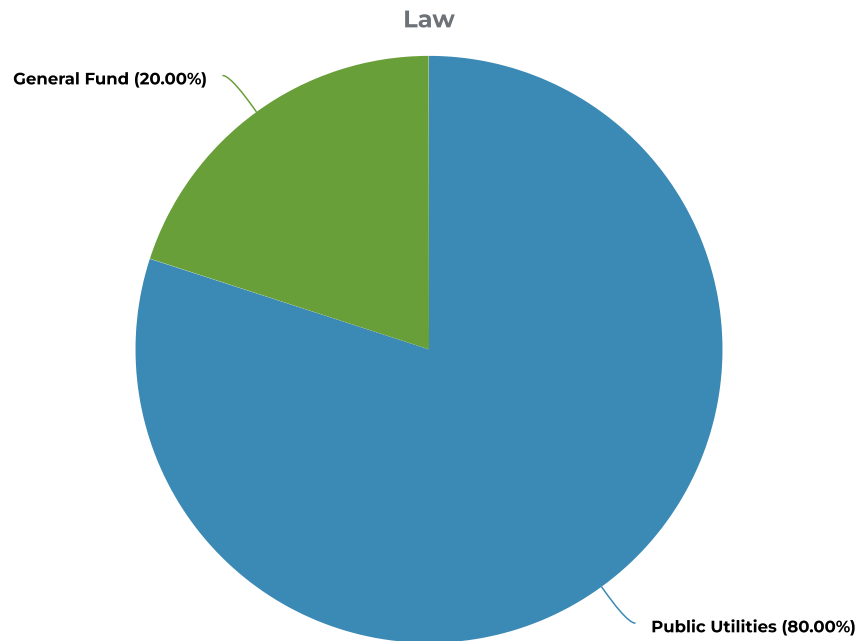
## Budgeted and Historical 2024 Expenditures by Fund





Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
General						
Personal Services & Benefits	\$510,365.71	\$536,413.81	\$589,014.86	\$628,934.00	\$672,201.00	6.9%
Other Expenditures	\$475,834.89	\$653,494.00	\$324,963.93	\$493,550.00	\$515,080.00	4.4%
<b>Total General:</b>	<b>\$986,200.60</b>	<b>\$1,189,907.81</b>	<b>\$913,978.79</b>	<b>\$1,122,484.00</b>	<b>\$1,187,281.00</b>	<b>5.8%</b>

## 2024 Estimated Funding Sources



## Budgeted FTE's

Operating Total	2021 Actual	2022 Actual	2023 Adopted	2023 Actual	2024 Adopted	Change from 2023 Adopted	% Change
Budgeted FTE's	4.75	4.75	4.75	4.75	5.25	0.50	10.53%

## Law Key Performance Indicators

	Benchmark	Actual 2022	Actual 2023	Target 2024
Average spend per outside legal service provided to the Law Department	<\$20,000	\$15,198	\$8,338	\$20,000
Outside legal services compared to General Fund revenue	<1.00%	1.11%	0.47%	1.00%

# Infrastructure



**Edwin Porter**  
Executive Director of Infrastructure



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



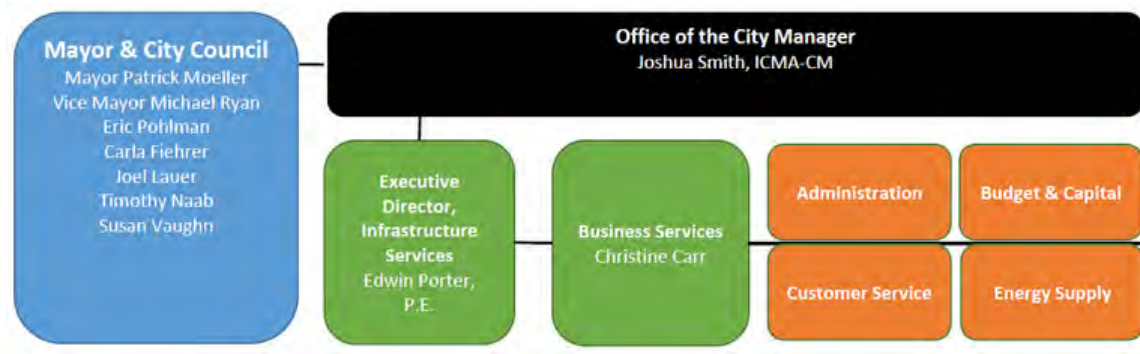
# Business Services

**Christine Carr**

Director of Business Services

*The Business Services Department provides essential business services in support of community enrichment and the Infrastructure objective of providing reliable and competitively priced utilities which are delivered safely and responsibly in an environmentally sustainable manner.*

## Organizational Chart



## Department Description

The Department of Business Services provides essential services to the City's utilities and public works. The department is responsible for customer service, budgets, capital planning, power supply planning, and rate development and analysis for the following services: electricity (generation, transmission, and distribution), fiber optic broadband, fleet maintenance, natural gas (distribution), snow and ice control, stormwater management, transportation and traffic management, urban forestry, water (production and distribution), and wastewater (collection and treatment). Additionally, Business Services oversees meter reading, key account services, and works closely with Economic Development to help attract prospective customers. The department supports the needs of the Infrastructure Department and other City departments in serving our community.

### Administration Division

The Administration Division oversees the Department of Business Services.

### Customer Service Division

Responsible for timely and accurate metering, billing and collection for electric, natural gas, water, wastewater, stormwater, parking, and refuse services.

### Budget and Capital Division

Responsible for planning, developing, and monitoring the budget, rates, and capital planning activities of the City's utility and public works departments.

### Energy Supply Division

Responsible for planning, developing, and monitoring the natural gas and power supply activities of the City's utility departments.

## Accomplishments in 2023

- Managed City's power and natural gas supply costs.
- Divested of all City's share of the AMP Fremont Energy Center (AFEC) electric generating project, achieving one of the City's long term strategic plans to realign power supply resources.
- Completed cost of service studies for the electric and gas systems.
- Implemented new metering procedures to better serve customers.
- Successfully tested and implemented City Council approved rate updates for electric, water, and wastewater.
- Continued EV expansion project.
- Maintained stable bond rating outlooks for multiple utilities.
- Updated investor relations website to provide transparency to current and future investors.
- Successfully held meetings with the City's top 25 utility customers as part of the key accounts program.
- Implemented online parking ticket payment solution.
- Implemented two new utility payment kiosks to improve customer experience.
- Updated 5 to 10 year financial and capital forecasts for each Infrastructure fund and prepared 2024 budget.

## Goals for 2024

- Proactively promote safety by ensuring all associates are trained on office safety, and develop and implement safety and housekeeping audits.
- Develop procedures for outage communication that improves awareness and community relations.
- Develop, support, and retain exceptionally qualified personnel while simultaneously identifying successors to key positions.
- Provide reliable, competitively priced utility services.
- Expand 10-year capital expenditure program for all Infrastructure departments.
- Implement monthly capital and O&M expenditure review.
- Implement gas and electric rate plans based on results of cost of service studies.
- Complete rate study for stormwater system.
- Update the customer service welcome packet.
- Practice prudent financial management.
- Develop and report on key financial metrics across each Infrastructure department.
- Implement customer experience improvements including additional remote payment options, fiber billing in CIS, electronic application card process and chat feature.
- Support contract negotiations through financial modeling.
- Continue EV expansion project.
- Expand Key Accounts Program to include a large meter inspection process and outage notification procedure.
- Proactively pursue grant and low interest loan opportunities to support capital investment.

# Business Services Key Performance Indicators

## Customer Service Measurements

	<u>Benchmark</u>	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Target 2024</u>
Average response time (hours) to customer inquiries made through the 311 System	48	48	48	48
Percentage of utility bills mailed on time and without correction	99%	99%	99%	99%
Customer's average wait time on telephone inquiries (seconds)	240	420	222	240
Reduce the number of total customers with past due accounts (>30 days) to less than 1% of total active accounts	1.00%	0.33%	0.95%	1.00%
Reduce the total annual number of phone calls to Customer Service Department (for service/payment/credit arrangements) by 10% per year	86,000	80,099	88,772	86,000
Increase the volume of customers paying online/electronically by 10% per year (total customers paying online each month)	24,000	23,747	24,416	26,860

## Affordability/Economic Impact on Community Measurements

	<u>Benchmark</u>	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Target 2024</u>
Maintain combined total residential customer utility (Electric, Gas, Water, Wastewater) costs below the Southwestern Ohio regional average	(5%)	(13.6%)	(15.4%)	(5%)
Maintain residential customer Electric rates with ±5% of the Southwestern Ohio regional average	5%	12.3%	(2.1%)	5%
Maintain combined Water and Wastewater residential customer rates with ±3% of the Southwestern Ohio regional average	3%	(9.5%)	14.6%	3%
Maintain residential customer Natural Gas rates at approximately 20% below the Southwestern Ohio regional average	(20%)	(50.7%)	(51.4%)	(20%)
Enhance current/future reliability by investing money back into community: Capital Improvement Project (combined utility total) expenses	\$17.00MM	\$34.1MM	\$20.7MM	\$44.2MM

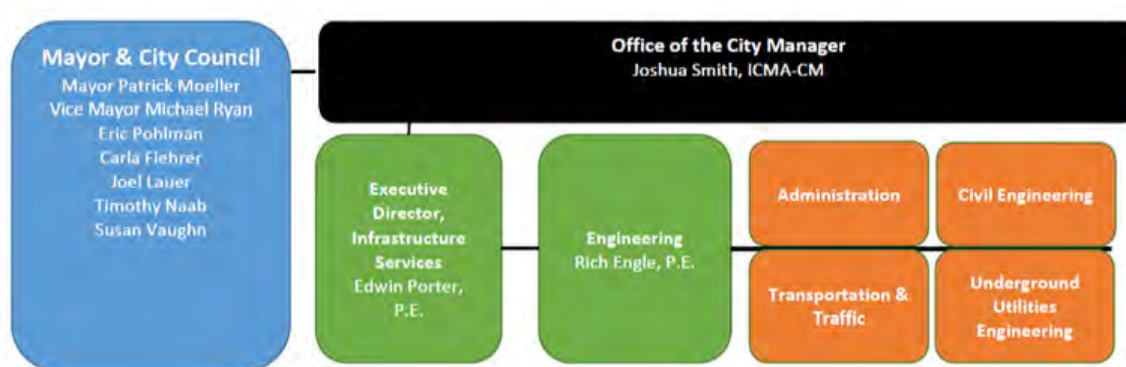
# Engineering

**Rich Engle, P.E.**

Director of Engineering

*The Engineering Department provides essential engineering services in support of community enrichment and the Infrastructure objective of providing reliable and competitively priced utilities which are delivered safely and responsibly in an environmentally sustainable manner.*

## Organizational Chart



## Department Description

The Engineering Department provides essential services to City infrastructure through engineering investigation, evaluation, planning, design, construction administration, and inspection of infrastructure projects. Additionally, the department manages the operation and enforcement of public parking on City streets, in City-owned surface parking lots, and in McDulin Parking Garage. The Department provides necessary support for traffic needs for community events, regulatory compliance, utility and street construction standards, natural gas and water leak surveys, and cathodic protection surveys. The Department diligently seeks and applies for State and Federal Grant monies to assist in funding needed infrastructure projects. The Department supports the needs of the Infrastructure Department and other City departments in serving our community, and responds promptly to existing and prospective customers for their infrastructure questions and requests.

### Administration Division

The Administration Division provides support and manages the Engineering Department.

### Civil Engineering Division

The Civil Engineering Division plans and manages capital improvement projects for streets, bridges and stormwater utilities, provides plan review of all new residential, commercial and industrial development, issues permits and inspects all activities within the right-of-way, administers street and building addressing systems citywide, and provides general engineering support to the Infrastructure Department and other City departments.

### Transportation & Traffic Division

The Transportation & Traffic Division plans and manages capital improvement projects for the traffic signal system, manages and provides enforcement for all City-owned surface parking lots, on-street public parking, and McDulin Garage, maintains the traffic signal system throughout the City, maintains traffic signage, street closures for all events, pavement striping throughout the City, and provides general traffic control support to other City departments.

### Underground Utilities Engineering Division

The Underground Utilities Engineering Division plans and manages capital improvement projects for natural gas, water and sanitary utilities, provides plan review of all new residential, commercial and industrial development, and provides engineering support to the Gas & Water Distribution Division, Wastewater Collection Division, and other City departments.

# Accomplishments in 2023

## Gas

- 1000 North Third Street Gas Main Extension (Cohen Development) installed a new gas regulator and 1,300 LF of 2-inch polyethylene gas main along US 127 to the Cohen Development.
- 1990 South Erie Boulevard – Fire Station #26 Gas Main Relocation Project installed 400 LF of new 8-inch gas main on the site of the proposed fire station.

## Water

- NW Washington Boulevard Water Service Switchover Project relocated water services from an existing 6-inch water main to an existing 16-inch water main from Eaton Avenue to 1770 NW Washington Boulevard.
- Hamilton Justice Center Project replaced an existing 6-inch cast iron water main with a new 8-inch ductile iron pipe along South 8<sup>th</sup> Street between Walnut and Hanover Streets.
- 1000 North Third Street Water Main Extension Project (Cohen Development) extended an 8-inch water main from the Hamilton Transfer Station north to the Cohen Development.
- 1990 South Erie Boulevard - Fire Station #26 Water Main Relocation Project installed a new 16-inch water main on the site of the proposed fire station. Anticipated construction start date is December 2023.
- Millikin Street Storm Sewer and Water Main Replacement Project replaced 6-inch HDPE and 4-inch cast iron pipe with 8-inch ductile iron pipe on Millikin Street from South D Street to 220 Millikin Street. Construction will begin in December 2023 with the completion in mid-2024.
- Millville Avenue and Donna Avenue Water Main Replacement Project replaced aging 6-inch cast iron and ductile iron pipe as well as 12-inch high-density polyethylene pipe with 1,150 LF of 8-inch ductile iron and 4,550 LF of 12-inch ductile iron pipe. The project will be bid in December 2023 with construction in 2024.
- Hamilton Enterprise Park Elevated Water Tank Project will construct a new 1 million gallon waterspheroid elevated water tank in the Hamilton Enterprise Business Park. The project is expected to bid in 2024. Construction will take approximately 18 months.
- Preparing a new Hydraulic Water Model to evaluate the water distribution system for deficiencies and determine necessary improvements to meet future water usage demands including Butler County Water & Sewer water usage demands in 2026 and beyond.
- South Erie Boulevard and Edison Avenue Water Main Extension/Replacement Project replaced an existing 6-inch water main with 1,720 LF of 12-inch water main for development on South Erie Boulevard from Bender Avenue to Edison Avenue. The existing 6-inch water main was replaced with 205 LF of 8-inch pipe on Edison Avenue from South Erie Boulevard to Mosler Avenue.
- The Fairway Hills Subdivision Water Main Replacement and Resurfacing Project installed 3,175 LF of 8-inch and 900 LF of 12-inch ductile iron water main. Currently under construction with a completion date in 2024.

## Sanitary

- 2023 Sanitary Sewer Lining Project installed new lining of 12,600 LF of 8-inch through 18-inch diameter sanitary sewer main and 1,219 LF of 12-inch to 48-inch diameter storm sewer main. Construction will begin in 2023 and be completed in 2024.
- Sanitary Manhole Rehabilitation and Replacement Project reconstructed 151 sanitary manholes located in the North End, Jefferson and East End neighborhoods. The project will be bid in December 2023 with construction in 2024.
- The Gunn Eden Park Sanitary Sewer Replacement Project Phase 1A replaced existing sanitary sewer with 1216 LF of 15-inch pipe which was completed in 2023. This includes Phase 1A from NW Washington Boulevard to Water Cove Drive.
- Gunn Eden Park Sanitary Sewer Replacement Project Phase 1A-B replaced 50 LF of 15-inch pipe. This project installed the sanitary sewer prior to the construction of the proposed Water Cove housing development. Construction completed end of November 2023.
- Hyde Park Drive (Easement) Sanitary Sewer Improvement Project replaced 620 LF of 8-inch pipe. (Part of the 2023 Lining Project).
- The Allstatter/Bender Sanitary Sewer Replacement Project replaced 600 LF of 8-inch of sanitary sewer main was completed in 2023.
- A new overflow monitoring system was installed at the SSO – 037.
- Flow monitor installed on Corwin Avenue. An infiltration/inflow study is being conducted to compare pre-construction wastewater flows to post-construction wastewater flows to evaluate the effectiveness of the Corwin Avenue Sanitary Sewer project. This began in 2023 and will conclude June of 2024.
- Residential Check Valve Installation program installed four check valves in residents' homes.

## Traffic Engineering

- Installed new traffic signal at the intersection of Main Street and E Street — completed in August 2023
- Replaced existing traffic signal at the intersection of Dayton Street and Seventh Street with new equipment – completed in November 2023





- Replaced existing traffic signal at the intersection of Grand Boulevard and Shuler Avenue with new equipment – completed in December 2023
- Installed new parking meters on Main Street between B Street and Eaton Avenue – completed in July 2023
- Installed new Dynamic Message Sign for westbound High Street just west of Seventh Street – completed November 2023
- Continuation of the construction of the Centralized Traffic Signal System throughout the City. Once complete all 97 signalized intersections will have new ADA Ramps, signal hardware, new camera detection, fiber communications and emergency medical services signal preemption.
- Completed concrete restoration project in the McDulin Parking Garage – completed in June 2023
- Installed new security locks in the Market Street Stairwell at McDulin Parking Garage – completed in November 2023
- Retraced of existing auxiliary pavement markings (crosswalks, stop bars, school markings, turn arrows) – completed November 2023
- Constructed new Traffic Management Center within Annex B at City Garage – completed February 2023
- Installed 8 new Rectangular Rapid Flashing Beacons (RRFB) at School Crosswalk in efforts to provide safer pedestrian facilities – completed June 2023. The material was purchased with an ODOT grant. City staff installed the RRFBs.
  - Locations:
    - Eaton Avenue at Sanders Avenue
    - Eaton Avenue at Highland Avenue
    - University Boulevard at Miami University (2 crosswalks locations)
    - Dayton Street at Lockwood Avenue
    - Fair Avenue at Dayton Street
    - Wasserman Avenue at Imperial Avenue
    - New London Road at Fairway Drive

### **Stormwater**

- Millikin Street at D Street Storm Replacement will replace 275 l.f. of old stone storm sewer within the intersection. Project was bid in November and will begin in early 2024.
- West Fairway Water Main Replacement and Resurfacing will replace deficient storm sewers and catch basins.
- 2023/2024 Annual Concrete Repair and Resurfacing will replace deficient storm sewers and catch basins.
- Tylersville Road Project will replace deficient storm sewers and catch basins. Project was bid in November 2023 and will begin construction in early 2024.

### **Streets**

- Fairway Hills Water Main Replacement and Resurfacing Project - Concrete Repair of sidewalks, curbs and driveway approaches and resurfacing of Glenway Drive/West Fairway Drive/Fairway Court/Flagler Court/Kensington Drive. Installation of new water main is done and testing to be completed by end of December 2023. Concrete repair of sidewalks, curbs and driveway approaches to begin construction in early 2024. Resurfacing of streets to be completed by June 2024.
- Governors Hill/Trails of Governors Hill Streets — Final Asphalt Course was installed by Streets Crews on the rest of Miami Way Drive and Oxford Circle Court.
- 2022 Concrete Repair and Resurfacing Project – Concrete repair of sidewalks, curbs and driveway approaches and resurfacing of Diana Drive, Greer Court, Cameron Place, Alberta Drive, Victor Court, E Street, F Street and Gray Avenue was completed in August 2023.
- 2023/2024 Concrete Repair and Resurfacing Project – Concrete Repair of sidewalks, curbs and driveway approaches and resurfacing of Front Street, NW Washington Boulevard, New London Road, Ridgefield Road, Meadowood Way, Cardome Drive, Bender Avenue and Kahn Avenue began in October 2023 and will be completed by November 2024.
- Joe Nuxhall Boulevard – Joint resurfacing project with City of Fairfield was completed in May 2023.
- Bike Path on West Bank of Great Miami River – handicap ramp at Bike Path and Millikin Street and extend Bike Path from Columbia Bridge to A Street improvements were completed in 2023.
- Concrete repair of sidewalks, curbs and driveway approaches on Pyramid Hill Drive were completed in 2023 in anticipation of the future paving of SR 128 by ODOT in 2025.
- Median Improvements at the Intersection of Pyramid Hill Boulevard and New London Road were constructed and completed.
- Safe Routes to School 2021 Application - Van Hook Phase 2 - Construction began on September 5 and scheduled to be complete in November 2024.
- Crawford Avenue reconstruction from South Erie Boulevard to Mosler Avenue.

# Goals for 2024

## General

- Continue planning, design, and construction oversight of major infrastructure projects to improve streets, bridges, water distribution system, sanitary sewer collection system, stormwater collection system, natural gas distribution system, traffic facilities and parking facilities.
- Submit grant applications to State and Federal funding agencies for viable projects as appropriate.
- Utilize public dollars prudently in replacing and restoring aging infrastructure.

## Gas

- Millville Avenue Gas & Water Service Relocation Project will switch gas and water services presently located at the rear of the properties to the front of the properties. These 38 properties are along Millville Avenue between Ohio Avenue and Verlynn Avenue.
- 2023 Pipeline and Hazardous Materials Safety Administration (PHMSA) Grant Miscellaneous Gas Main Replacement Project is a project was submitted for Federal grant funds for construction. There would be 345 LF of 2-inch and 3,375 LF of 6-inch gas mains to be replaced with polyethylene. The project would be conducted at various locations throughout the City's right of ways. The locations are Hampshire Drive, Michael Avenue, Alberton Avenue, Elizabeth Drive and New London Easement.

## Water

- Design and construction of the Williams Avenue Water Main Replacement Project funded through an OPWC loan. The project will replace aging and failing 2-inch steel water main, 6-inch, 8-inch and 18-inch cast iron water main. 1000 LF of 8-inch ductile iron and 1350 LF of 16-inch ductile iron water main will be installed.
- Design and construction of the Van Buren Drive and Van Buren Court Water Main Replacement Project. This project will replace aging 6-inch cast iron with 2300 LF of 8-inch ductile iron pipe.
- Design and construction of the Carlton Drive Water Main Replacement Project. This project will replace failing 6-inch high-density polyethylene pipe with 1020 LF of 8-inch ductile iron pipe.
- Capital Distribution Project(s) necessary to meet the water usage demands of Butler County Water and Sewer in 2026. Project scope has not been determined yet.

## Sanitary

- 2024 Annual Sanitary Sewer Lining Project - \$800,000. Preliminary lining will be 14,000 LF of sanitary main. The actual total footage lined will depend on the pipe sizes and condition of the sanitary sewer main selected.
- 2024 Annual Manhole Rehabilitation and Replacement Project in the Prospect Hill Neighborhood - \$500,000. Preliminary number of manholes will be 160 manholes. The actual number of manholes rehabilitated will depend of the condition and depth of each manhole selected.

## Traffic Engineering

- Install new traffic signal at the intersection of Eden Park Drive and NW Washington Boulevard with new equipment.
- Replace existing traffic signal at the intersection of Millville Avenue and Washington Boulevard with new equipment.
- Blanket replacement of traffic signage in Armondale Neighborhood as part of the Neighborhood Improvement Initiative.
- Complete construction of the Centralized Traffic Signal System throughout the City. Once complete all 97 signalized intersections have had new ADA Ramps, signal hardware, new camera detection, fiber communications, emergency medical services signal preemption.
- Install 6 Rectangular Rapid Flashing Beacons (RRFB) at School Crosswalks in efforts to provide safer pedestrian facilities. The material was purchased with an ODOT grant. City staff will install the RRFBs at the following locations:
  - Western Avenue at Kenworth Avenue
  - Second Street at Owen Street
  - Fair Avenue at Butler County Juvenile Center
  - Hancock Avenue at Hensley Ave
  - Columbia Bridge at B Street Ramp
  - Hensley Avenue at Clearview Place

## Stormwater

- Replace deficient catch basins and storm sewers as part of the Annual Concrete Repair and Resurfacing Project.
- Millikin Street and D Street Storm Sewer Replacement Project – Replace existing stone storm sewer with 275 LF of 36-inch concrete pipe. Project was bid in November 2023 with construction to occur in early 2024.
- Annual Storm Sewer Lining Project – Install structural lining in deficient storm sewers. Project to be bid in 2024.
- Heaton Street Storm Sewer Design – Detailed engineering of replacement storm sewer on Heaton Street at Beckett Paper Plant.



- Replace deficient catch basins and storm sewers as part of the Eaton Avenue Resurfacing Project. Project will be bid in 2024.
- Hammond Boulevard Storm Sewer Project – Construct new storm sewers in Hammond Boulevard. Project will be bid in 2024.

### **Streets**

- Tylersville Road Reconstruction - reconstruct Tylersville Road from Hamilton Enterprise Park Drive to Gateway Avenue. Bids were opened in November 2023 with construction to begin in early January 2024.
- New London Widening and Sidewalk Improvements will bid in December 2023 with construction to begin in January 2024. Project was awarded ODOT Grant Funding.
- Noise Wall Repairs on East High Street (SR 129) – Joint project with ODOT to be constructed in 2025.
- 2024/2025 Concrete Repair and Resurfacing Project – Concrete repair of sidewalks, curbs, driveway approaches and resurfacing of sections of Williams Avenue, Fairview Avenue, Freeman Avenue, Walnut Street, Hanover Street, South 14<sup>th</sup> Street, Hancock Avenue, Van Buren Drive, Van Buren Court, Rutledge Court, Holmes Court, Taft Place, Lincoln Avenue, South 13<sup>th</sup> Street, South 12<sup>th</sup> Street, South 11<sup>th</sup> Street, Joe Nuxhall Boulevard and Greenwood Avenue. Project was awarded Ohio Public Works Commission Grant Funding.
- North Hamilton Crossing – continue engineering evaluation of alternative routes with final selection of preferred route in 2024.
- South Erie Boulevard/Dixie Highway Intersection Project – Detailed engineering design of modifications to intersection in cooperation with Darana Hybrid Plant Expansion. Project was awarded Ohio Department of Development Grant Funding.
- Ross Avenue Traffic Calming Project – Detailed engineering design of improvements to Ross Avenue from Millville Avenue to C Street to slow traffic and improve pedestrian safety. Project was awarded ODOT Safety Grant Funding.
- NW Washington/West Elkton/North B Street Roundabouts – Detailed engineering design of two roundabouts at these intersections to improve traffic flow and increase motorists' safety as a first step in the North Hamilton Crossing Project. Project was awarded ODOT Grant Funding.
- Eaton Avenue Resurfacing Project – Resurface Eaton Avenue from Park Avenue to Two Mile Creek Bridge.
- Safe Routes to School 2021 Application - Van Hook Phase 2 - Construction began on September 5 and scheduled to be complete in November 2024.
- Safe Routes to School 2022 Application – Wasserman Road. Detailed design has been initiated. Construction scheduled to begin in March 2025 and complete in October 2025.
- Safe Routes to School 2023 Application – Hancock Avenue. Grant request submitted for \$496,145. ODOT awarded grant in the amount of \$372,000. Project scope is being reduced to match the ODOT grant. Construction is scheduled to occur in 2025 or 2026.
- Concrete repair of sidewalks, curbs and drive approaches on Millville Avenue from corporation limit to railroad tracks near South Edgewood Avenue. This project is being performed prior to resurfacing of Millville Avenue with the ODOT Urban Paving Program. Resurfacing will occur in 2025 with cost sharing between City and ODOT.

### **Other**

- Bilstein Bridge Deck Replacement Project – Bids will be opened in December 2023 with project construction to begin in early 2024. Project will be completed by December 2024. Project was awarded ODOT Grant Funding.
- G Street Bridge Demolition – demolition of G Street Bridge. Project was awarded ODOT Grant Funding.
- Black Street Bridge - Installation of erosion control protection on piers.

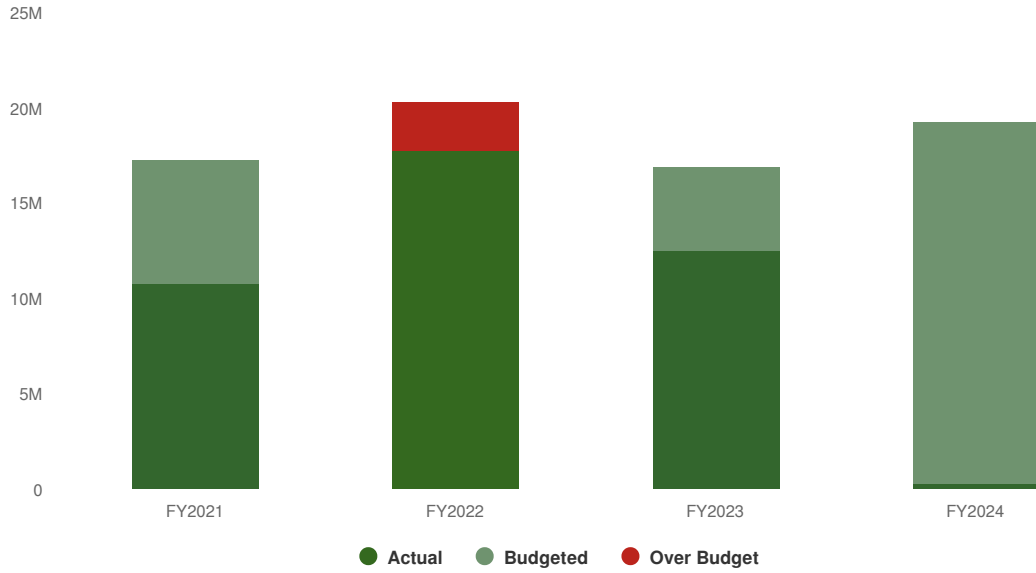
## **Budgetary Highlights**

The 2024 Adopted Budget reflects support for the City's neighborhoods by responding to the City's transportation and engineering needs. The overall Engineering Department budget increased \$2.35 million, or 13.90% compared to the 2023 Adopted Budget.

# 2024 Adopted Operating Budget

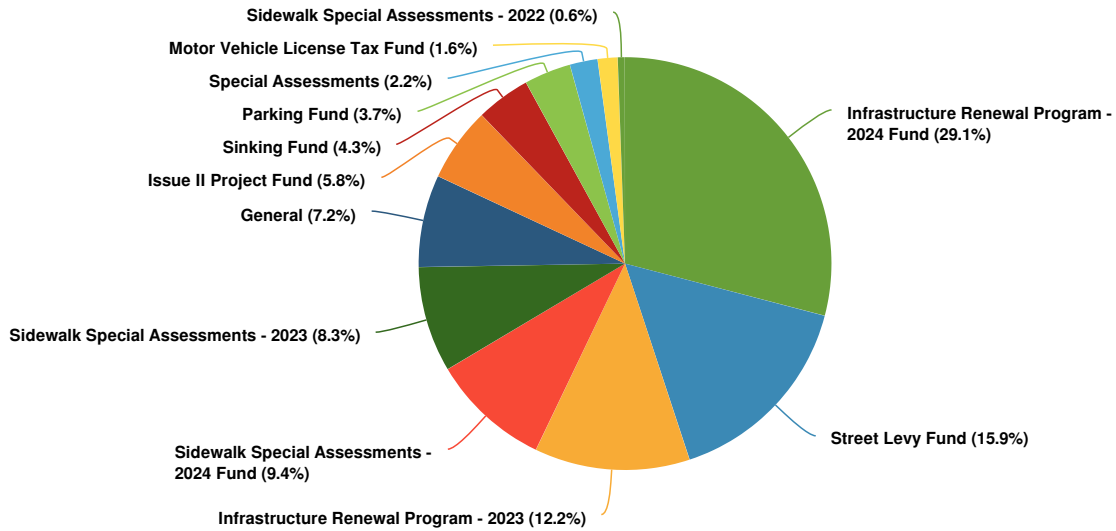
**\$19,237,827** **\$2,347,741**  
(13.90% vs. prior year)

## Engineering Proposed and Historical Budget vs. Actual

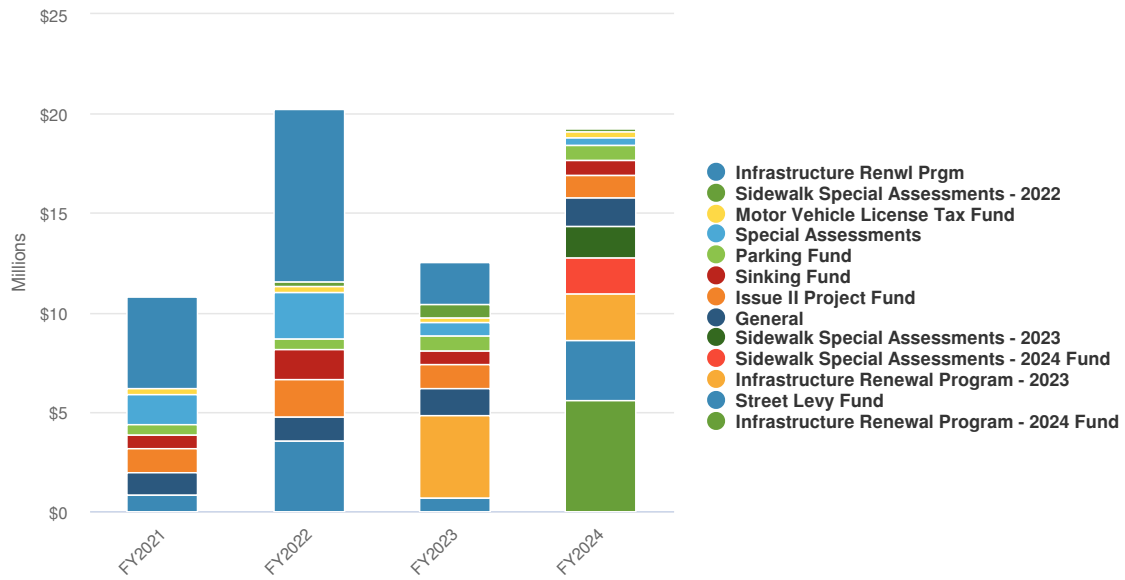


# Expenditures by Fund

## 2024 Expenditures by Fund



## Budgeted and Historical 2024 Expenditures by Fund

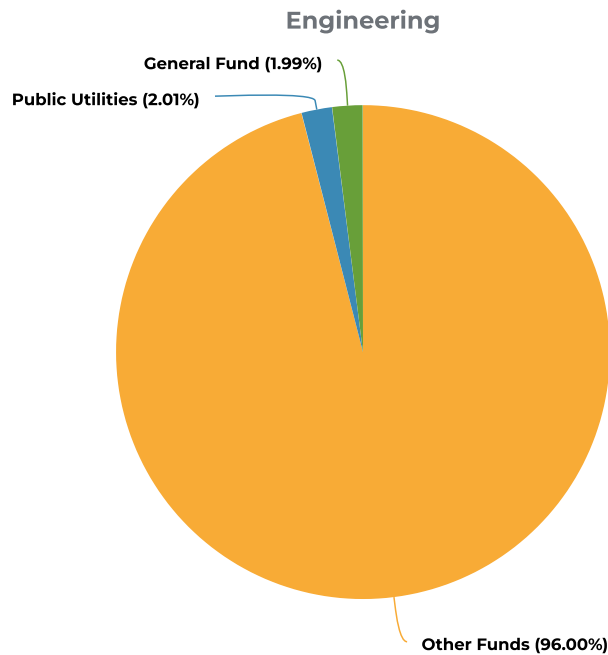


Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
General						
Personal Services & Benefits	\$1,011,333.22	\$1,059,659.56	\$1,137,715.62	\$1,174,149.00	\$1,189,137.00	1.3%
Other Expenditures	\$129,488.33	\$191,408.51	\$220,974.56	\$199,780.00	\$199,780.00	0%
<b>Total General:</b>	<b>\$1,140,821.55</b>	<b>\$1,251,068.07</b>	<b>\$1,358,690.18</b>	<b>\$1,373,929.00</b>	<b>\$1,388,917.00</b>	<b>1.1%</b>
Motor Vehicle License Tax Fund						
Other Expenditures	\$286,476.38	\$275,840.65	\$283,086.72	\$300,000.00	\$300,000.00	0%
<b>Total Motor Vehicle License Tax Fund:</b>	<b>\$286,476.38</b>	<b>\$275,840.65</b>	<b>\$283,086.72</b>	<b>\$300,000.00</b>	<b>\$300,000.00</b>	<b>0%</b>
Street Levy Fund						
Other Expenditures	\$33,806.87	\$34,047.94	\$41,456.90	\$55,000.00	\$55,000.00	0%
Capital Improvements	\$767,762.54	\$3,479,012.44	\$666,094.08	\$4,210,000.00	\$3,000,000.00	-28.7%
<b>Total Street Levy Fund:</b>	<b>\$801,569.41</b>	<b>\$3,513,060.38</b>	<b>\$707,550.98</b>	<b>\$4,265,000.00</b>	<b>\$3,055,000.00</b>	<b>-28.4%</b>
Parking Fund						
Personal Services & Benefits	\$146,331.44	\$164,708.93	\$218,225.09	\$226,147.00	\$232,450.00	2.8%
Other Expenditures	\$133,880.91	\$150,684.47	\$180,847.56	\$201,810.00	\$187,809.00	-6.9%
Capital Improvements	\$7,300.00	\$7,811.60	\$172,064.14	\$60,000.00	\$92,000.00	53.3%
Debt Service	\$241,365.00	\$187,833.00	\$191,666.65	\$191,667.00	\$190,149.00	-0.8%
<b>Total Parking Fund:</b>	<b>\$528,877.35</b>	<b>\$511,038.00</b>	<b>\$762,803.44</b>	<b>\$679,624.00</b>	<b>\$702,408.00</b>	<b>3.4%</b>
Special Assessments						
Other Expenditures	\$993,893.87	\$1,833,539.05	\$684,890.09	\$669,704.00	\$420,829.00	-37.2%
Capital Improvements	\$536,243.56	\$573,694.03	-\$27,088.31	\$0.00	\$0.00	0%
<b>Total Special Assessments:</b>	<b>\$1,530,137.43</b>	<b>\$2,407,233.08</b>	<b>\$657,801.78</b>	<b>\$669,704.00</b>	<b>\$420,829.00</b>	<b>-37.2%</b>
Issue II Project Fund						
Capital Improvements	\$1,199,923.04	\$1,867,689.23	\$1,149,967.41	\$1,230,000.00	\$1,120,000.00	-8.9%
<b>Total Issue II Project Fund:</b>	<b>\$1,199,923.04</b>	<b>\$1,867,689.23</b>	<b>\$1,149,967.41</b>	<b>\$1,230,000.00</b>	<b>\$1,120,000.00</b>	<b>-8.9%</b>
Infrastructure Renwl Prgm						
Other Expenditures	\$408,502.98	\$400,712.51	\$0.00	\$0.00	\$0.00	0%
Capital Improvements	\$4,164,457.56	\$8,296,287.49	\$2,100,875.47	\$0.00	\$0.00	0%
<b>Total Infrastructure Renwl Prgm:</b>	<b>\$4,572,960.54</b>	<b>\$8,697,000.00</b>	<b>\$2,100,875.47</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0%</b>
Infrastructure Renewal Program - 2023						
Capital Improvements	\$0.00	\$0.00	\$1,747,883.58	\$4,086,000.00	\$0.00	-100%
Debt Service	\$0.00	\$0.00	\$2,348,787.04	\$1,828,125.00	\$2,339,750.00	28%
<b>Total Infrastructure Renewal Program - 2023:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,096,670.62</b>	<b>\$5,914,125.00</b>	<b>\$2,339,750.00</b>	<b>-60.4%</b>



Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Infrastructure Renewal Program - 2024 Fund						
Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$5,592,094.00	N/A
<b>Total Infrastructure Renewal Program - 2024 Fund:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,592,094.00</b>	<b>N/A</b>
Sidewalk Special Assessments - 2022						
Other Expenditures	\$0.00	\$2,018.51	\$500,000.00	\$444,000.00	\$108,000.00	-75.7%
Capital Improvements	\$0.00	\$218,976.77	\$142,760.70	\$0.00	\$0.00	0%
<b>Total Sidewalk Special Assessments - 2022:</b>	<b>\$0.00</b>	<b>\$220,995.28</b>	<b>\$642,760.70</b>	<b>\$444,000.00</b>	<b>\$108,000.00</b>	<b>-75.7%</b>
Sidewalk Special Assessments - 2023						
Other Expenditures	\$0.00	\$0.00	\$2,425.44	\$0.00	\$1,591,000.00	N/A
Capital Improvements	\$0.00	\$0.00	\$60,381.55	\$1,300,000.00	\$0.00	-100%
<b>Total Sidewalk Special Assessments - 2023:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$62,806.99</b>	<b>\$1,300,000.00</b>	<b>\$1,591,000.00</b>	<b>22.4%</b>
Sidewalk Special Assessments - 2024 Fund						
Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$1,800,000.00	N/A
<b>Total Sidewalk Special Assessments - 2024 Fund:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,800,000.00</b>	<b>N/A</b>
Sinking Fund						
Debt Service	\$726,433.53	\$1,509,653.65	\$684,890.09	\$713,704.00	\$819,829.00	14.9%
<b>Total Sinking Fund:</b>	<b>\$726,433.53</b>	<b>\$1,509,653.65</b>	<b>\$684,890.09</b>	<b>\$713,704.00</b>	<b>\$819,829.00</b>	<b>14.9%</b>
<b>Total:</b>	<b>\$10,787,199.23</b>	<b>\$20,253,578.34</b>	<b>\$12,507,904.38</b>	<b>\$16,890,086.00</b>	<b>\$19,237,827.00</b>	<b>13.9%</b>

## 2024 Estimated Funding Sources



### Budgeted FTE's

Operating Total	2021 Actual	2022 Actual	2023 Adopted	2023 Actual	2024 Adopted	Change from 2023 Adopted	% Change
Budgeted FTE's	27.00	25.00	26.00	26.00	26.00	0.00	N/A

### Engineering Key Performance Indicators

	Benchmark	Actual 2022	Actual 2023	Target 2024
Replace faded traffic signs annually	350	819	914	700
Increase miles of road with "good" condition by 2.54 miles annually	2.54 miles	5.76 miles	1.07 miles	5.6 miles
Construct one significant public improvement (>\$3mm) on one of the City's entry corridors annually	-	See A, B & C	See D	See D

- A - Champion Mill Sports Complex
- B - Main/Millville/Eaton Intersection Improvement Project
- C - South B Street Resurfacing and Tree Planting
- D - Tylersville Road Reconstruction





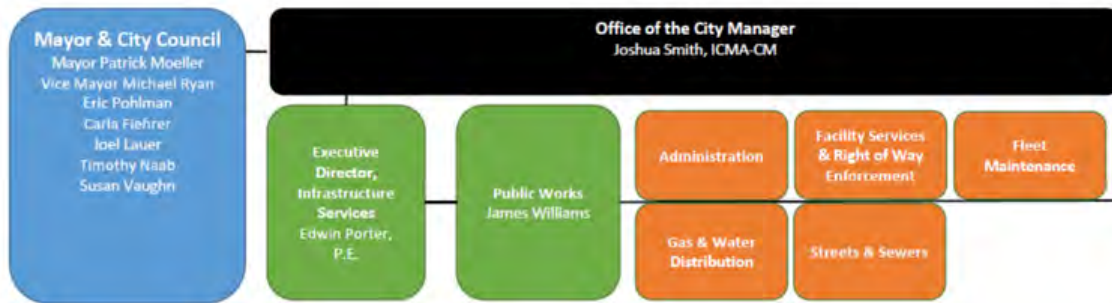
# Public Works



**Jim Williams**  
Director of Public Works

The Department of Public Works provides essential services to City infrastructure in the areas of streets and sewers; natural gas & water; which enhances the quality of life to the community through stewardship of natural resources; and supports City departments by maintaining all fleet of vehicles and equipment.

## Organizational Chart



## Department Description

The Department of Public Works is responsible for field services, gas and water distribution, and maintenance and cleaning of the streets & sanitary sewer system. The Department also administers and maintains the stormwater utility system and provides fleet vehicle maintenance for all City departments. The Department of Public Works consists of the following divisions: five divisions:

### Administration Division

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

### Facility Services & Right-of-Way (ROW) Enforcement

Facility Services & ROW Division manages our municipal garage complex and grounds. This division works with our Streets division to ensure ROW compliance with our City codified ordinances.

### Fleet Maintenance Division

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

### Gas & Water Distribution Division

The Gas and Water Distribution Division is responsible for maintaining efficient service to customers through 345 miles of water main, 23,000 water services, 24,471 water meters, 2,500 fire hydrants, 283 miles of gas main, 23,000 gas services, 23,597 gas meters, 65 regulators, two gate stations, and other related distribution equipment.

### Streets and Sewers Division

The Streets and Sewers Division is responsible for street maintenance, street cleaning, leaf pickup, right-of-way mowing and beautification, snow and ice control for 235 miles of streets, maintenance of 91 miles of alleys, and maintenance and repair of the stormwater collection system. The division is also responsible for the operation and maintenance of 253 miles of sanitary sewer mains in the sanitary sewer collection system.

# Accomplishments in 2023

## Gas & Water Distribution

- Completed next section of the City Cathodic Protection Survey and the Gas Leak Survey
- Assist Engineering by locating utilities and confirming materials for capital projects and paving projects
- Completed hydrant flush/flow testing and inspection program for 3800+ hydrants throughout the City
- Continue implementation and improvement of the Natural Gas distribution SCADA system network
- Completed replacement of cast iron gas main on Grand Avenue (between Parkamo and Parrish)
- Investigate gas and water mains in streets designated for repaving along with the condition of valves and hydrants
- Investigate all gas main easements and confirm if cast iron for removal and install PE (polyethylene) pipe
- Implementation of CityWorks work order asset management system
- Continue using GPS for recording of underground utility locations and update the GIS system
- Completed rebuild 5 Gas regulator pits throughout the City
- Continue confirming gas main easements
- Oversaw the completion of water main replacement in Columbia Heights (Tari Ct., Wildwood Ave, Rost Hill Ave, portion of Columbia rd.)
- Oversaw the complete installation of Gas & Water mains and services at the new subdivision Westfield place
- Oversaw the completion of HEP gas main loop and the rebuilding of the Butler County Airport Gas Regulator Pit relocating the pit above ground due to continued storm water flooding
- Continue supplying safe and reliable Gas and water to our citizens
- Assisted Engineering department with prioritization of Gas & Water Capital projects

## Streets & Sewers

- 1,325 tons of salt used in snow removal operations
- Regrade 78 alleys
- 100% mowing routes completed each week
- 13,715 potholes filled
- 1,954 tons of street sweeping material collected
- 2,500 years of leaves collected (in progress)
- 3,463 feet of storm pipe cleaned
- 26 catch basins repaired
- 200 catch basins cleaned
- 134,366K feet of sanitary sewers televised and cleaned (year to date)
- 45 sanitary sewer laterals repaired
- 1,416 work orders (total) completed in Fleet Maintenance
- 489 PMs completed in Fleet Maintenance
- 96% scheduled repairs and 4% unscheduled repairs

## Facility Services & ROW Enforcement

- Continued push of ROW enforcement
- Continued sales growth for the compressed natural gas (CNG) station
- Continuous work in progress - preventive maintenance and capital improvements for the Municipal Garage campus, including the following:
  - Asphalt/concrete repairs
  - Roof repairs (planned in 2024 budget)
  - HVAC preventative maintenance
  - Fire panel improvements — garage and annex buildings and shop area - completed

# Goals for 2024

## Gas & Water Distribution

- Oversee any Gas & Water projects and assist Engineering in prioritizing work for 2024
- Ensure crew leaders and inspectors GPS Gas & Water utilities when possible and update our GIS system
- Assist the Engineering department in prioritizing Gas & Water capital projects and overseeing execution of this work
- Continually update our GIS mapping by GPS and ensure that personnel have the proper equipment to do so
- Continue rebuilding natural gas regulator pits
- Complete the natural Gas SCADA system implementation
- Complete 2024 Hydrant Flushing program & repairing/replacement hydrants as needed
- Complete 2024 Gas Leak and Corrosion survey
- Complete 2024 Cathodic Protection survey and make repairs as needed
- Assist engineering by locating utilities and confirming materials for capital paving projects
- Continue locating and identifying lead services in compliance with the EPA Lead Copper Rule
- Continue assisting Engineering with Water Model
- Continue supplying safe and reliable gas and water to our citizens

## Streets & Sewers

- 1,325 tons of salt used in snow removal operations
- Regrade 78 alleys
- 100% mowing routes completed each week
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- 1,954 tons of street sweeping material collected
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- 45 sanitary sewer laterals repaired
- 1,416 work orders (total) completed in Fleet Maintenance
- 489 PMs completed in Fleet Maintenance
- 96% scheduled repairs and 4% unscheduled repairs

## Facility Services & ROW Enforcement

- Continue push of ROW enforcement
- Continue sales growth for the Compressed Natural Gas (CNG) station for vehicles
- Implement preventive maintenance and capital improvements to the municipal garage campus, including the following:
  - Asphalt - North & South sides of the Municipal Garage Building
  - Roof repairs (Annex Building & Municipal Garage)
  - HVAC preventative maintenance
  - EV Fast Chargers (OKI/ODOT) Grant funded - installation throughout the City
  - Overhead door maintenance (main garage, gas & water pole barn, street & sewer pole barn, CNG pole barn, annex building)
  - Security Cameral Additions

## Budgetary Highlights

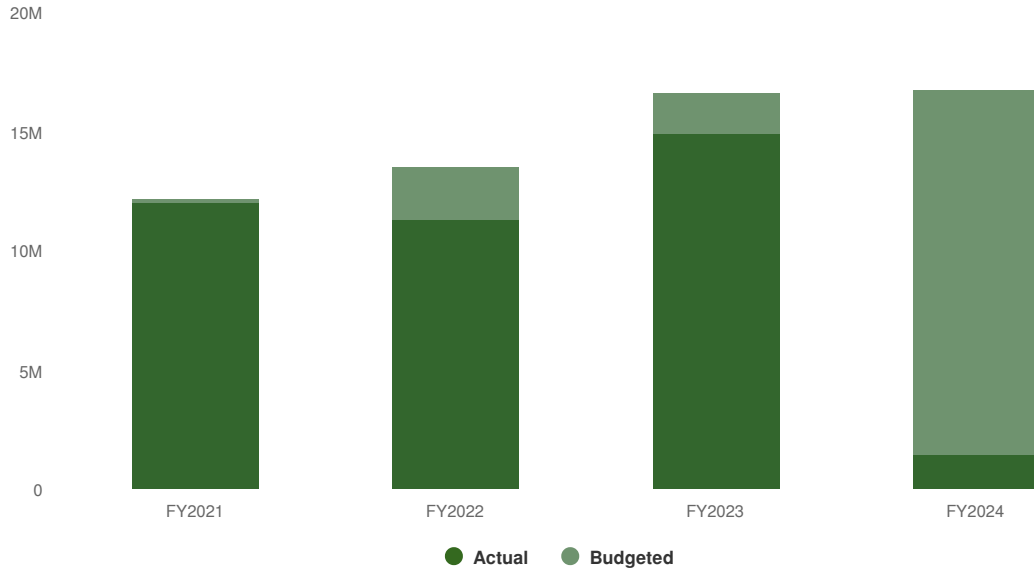
The Department of Public Works will see increases in personnel expenditures of 9.74% due to contractual salary increases and the addition of 1.5 FTE's. Budgeted capital improvements increased by \$663k due to Stormwater system improvements budgeted in 2024. The Street Maintenance Fund has budgeted the purchase of a milling machine and street paving machine in 2024. The City will use in-house staff to pave as many streets as possible to improve road conditions.



## 2024 Adopted Operating Budget

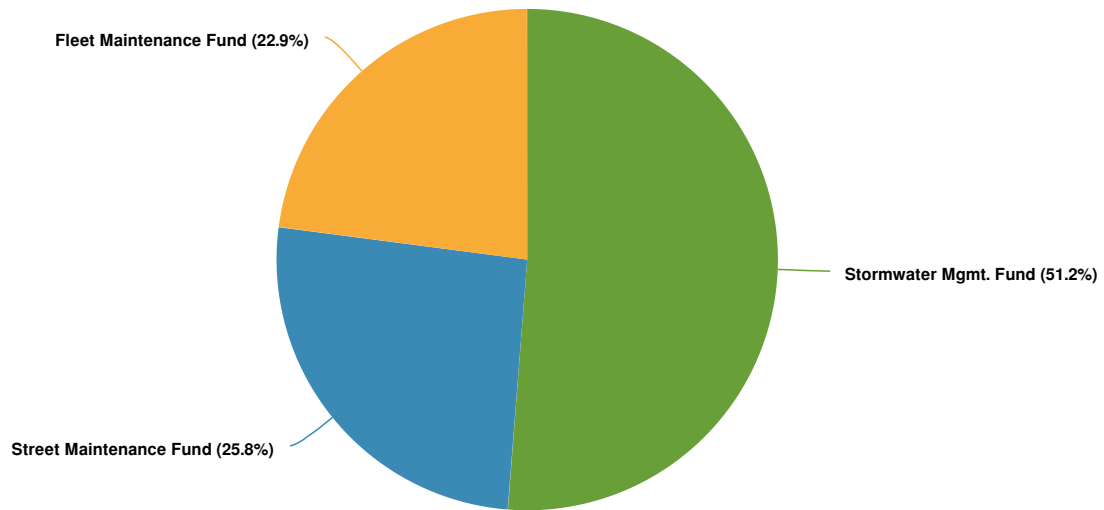
**\$16,756,029** **\$167,994**  
(1.01% vs. prior year)

### Public Works Proposed and Historical Budget vs. Actual

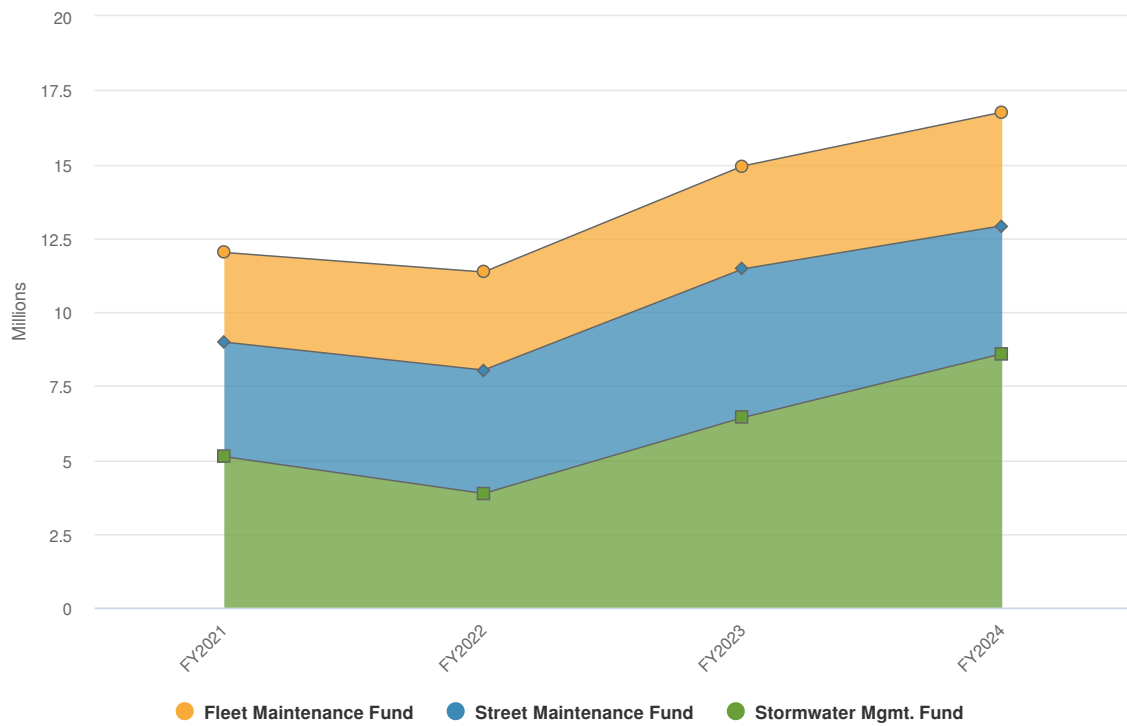


# Expenditures by Fund

## 2024 Expenditures by Fund

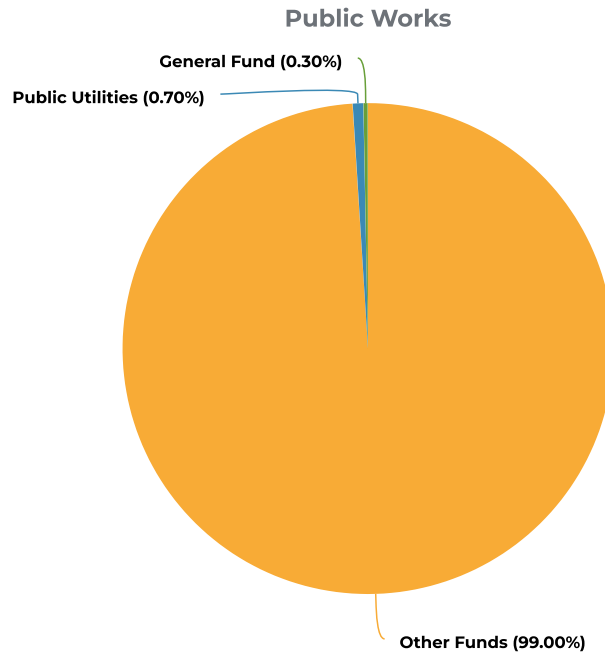


## Budgeted and Historical 2024 Expenditures by Fund



Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Stormwater Mgmt. Fund						
Personal Services & Benefits	\$850,905.42	\$916,633.32	\$935,840.17	\$1,008,796.00	\$1,076,306.00	6.7%
Other Expenditures	\$501,560.50	\$482,478.05	\$596,896.50	\$645,944.00	\$654,678.00	1.4%
Capital Improvements	\$3,638,815.24	\$2,222,397.96	\$749,895.81	\$1,952,600.00	\$2,720,600.00	39.3%
Debt Service	\$115,256.09	\$238,307.54	\$4,145,356.16	\$4,134,754.00	\$4,134,955.00	0%
<b>Total Stormwater Mgmt. Fund:</b>	<b>\$5,106,537.25</b>	<b>\$3,859,816.87</b>	<b>\$6,427,988.64</b>	<b>\$7,742,094.00</b>	<b>\$8,586,539.00</b>	<b>10.9%</b>
Street Maintenance Fund						
Personal Services & Benefits	\$1,516,887.87	\$1,667,817.77	\$1,785,491.50	\$1,764,209.00	\$1,921,746.00	8.9%
Other Expenditures	\$2,312,476.81	\$2,193,618.75	\$2,849,207.83	\$2,990,071.00	\$2,085,552.00	-30.3%
Capital Improvements	\$42,727.33	\$312,312.49	\$390,964.33	\$402,000.00	\$322,000.00	-19.9%
<b>Total Street Maintenance Fund:</b>	<b>\$3,872,092.01</b>	<b>\$4,173,749.01</b>	<b>\$5,025,663.66</b>	<b>\$5,156,280.00</b>	<b>\$4,329,298.00</b>	<b>-16%</b>
Fleet Maintenance Fund						
Personal Services & Benefits	\$1,088,464.49	\$1,044,403.94	\$1,311,883.99	\$1,296,350.00	\$1,467,592.00	13.2%
Other Expenditures	\$1,785,572.90	\$2,270,707.65	\$2,028,806.99	\$2,198,311.00	\$2,202,600.00	0.2%
Capital Improvements	\$157,701.73	\$0.00	\$141,874.07	\$195,000.00	\$170,000.00	-12.8%
<b>Total Fleet Maintenance Fund:</b>	<b>\$3,031,739.12</b>	<b>\$3,315,111.59</b>	<b>\$3,482,565.05</b>	<b>\$3,689,661.00</b>	<b>\$3,840,192.00</b>	<b>4.1%</b>
<b>Total:</b>	<b>\$12,010,368.38</b>	<b>\$11,348,677.47</b>	<b>\$14,936,217.35</b>	<b>\$16,588,035.00</b>	<b>\$16,756,029.00</b>	<b>1%</b>

## 2024 Estimated Funding Sources



### Budgeted FTE's

Operating Total	2021 Actual	2022 Actual	2023 Adopted	2023 Actual	2024 Adopted	Change from 2023 Adopted	% Change
Budgeted FTE's	49.00	49.00	49.00	49.00	50.50	1.50	3.06%

### Public Works Key Performance Indicators

	Benchmark	Actual 2021	Actual 2022	Target 2023	Actual YTD 2023	Target 2024
Repair number of potholes	10,000	20,242	6,995	13,000	13,715	13,000
Perform asphalt paving on City streets, alleys, and parks (tons of asphalt)	2,500	1,376	1,859	2,500	1,550	2,500
Perform leaf collection annually (cubic yards)	2,500	2,397	2,310	2,500	TBD	2,500
Perform snow/ice control (tons of salt)	3,000	3,411	2,400	3,000	1,325	3,000
Repair/replace number of catch basins annually	150	36	31	60	26	60
Perform street cleaning (tons of debris)	1,400	1,500	852	900	1,954	900
Sanitary Sewer Cleaning/Inspection (ft.)	105,600	157,764	87,340	133,000	134,366	133,000
Percentage of fleet maintenance scheduled repairs	75%	93%	93%	90%	96%	90%



# Utility Operations

**William Hudson**  
 Director of Utility Operations

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

## Organizational Chart



### Meldahl Hydroelectric Facility

The Meldahl Hydroelectric Facility is a joint venture between the City of Hamilton and American Municipal Power (AMP). AMP, a non-profit corporation, serves as a joint action agency for a consortium of electric generating and/or distributing cities located in Ohio and several other states. In addition to Hamilton, a founding member of AMP, approximately 47 other cities, through membership in AMP, are participating in the Meldahl Hydroelectric Facility. As a project participant, the City of Hamilton receives 51.4% of all energy produced at Meldahl, while the other AMP member communities are entitled to the remaining 48.6%. The 105 mega-watt (MW) hydroelectric plant, located on the Ohio River near Augusta, Kentucky, began full commercial operation in April 2016. The Meldahl Hydroelectric Facility is projected to generate approximately 550 million kilowatt-hours (kWh) of energy annually.





# Department Description

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

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

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

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

## Administration Division

The Administration Division oversees the Department of Utility Operations.

## Electric Transmission & Distribution Division

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

## Electric Metering Division

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

## Electric Production Division

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

## Greenup Hydroelectric Plant

The Greenup Hydroelectric Plant is a 70.2-MW hydroelectric facility located 15 miles upstream of Portsmouth on the Ohio River. Hamilton transferred a 48.6% ownership interest in the Greenup Hydroelectric Plant to American Municipal Power (AMP), Inc. when the Meldahl Hydroelectric Plant entered commercial operation in the spring of 2016. Hamilton continues to own 51.4% of Greenup and operates and maintains the Greenup Hydroelectric Plant.

## Meldahl Hydroelectric Plant

The Meldahl Hydroelectric Plant is a 105-MW facility in Willow Grove, Kentucky. The City operates and maintains the Meldahl Hydroelectric Plant under a joint ownership agreement with AMP. Hamilton receives 51.4% of the project output, with participating AMP members receiving the remaining 48.6%.

## Department Description (Continued)

### Water Production Division

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

### Water Reclamation Division

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

## Accomplishments in 2023

- Safely generated (zero injuries, zero lost time) 356,853 MWh at Greenup Hydroelectric Plant, 639,407 MWh at Meldahl Hydroelectric Plant, and 7,291 MWh at the Hamilton Hydro.
- Hamilton Enterprise Park electric substation was completed and put into service.
- Received APPA's highest reliable public power provider (RP3) designation of Diamond placing Hamilton in the top 2% of all public power providers in the United States.
- Rebuilt two influent pumps (20 million gallons per day each) at the wastewater treatment plant and performed multiple pilot projects to test various dyeing technologies.
- Rebuilt eight filters at the South Water Treatment Plant and installed catalyst on the back-up generator to make the plant eligible to participate in the peak shaving program.
- Installed new control system and downstream gate at Greenup Hydroelectric Facility.
- Installed new log grabber at Meldahl Hydroelectric Facility.
- Completed electrical construction and commissioning of the substation at Hamilton Enterprise Park.

## Goals for 2024

- Implement a computerized maintenance management system using CityWorks for Water Reclamation and Water Production.
- Begin construction of Hamilton Enterprise Park elevated water storage tank.
- Commission WIMS system at water and wastewater plants.
- Continue the FERC relicensing project for the Greenup Hydroelectric Facility.
- Provide service to new major customers, Saica and the Spooky Nook Sports Complex.
- Continue the City's pole replacement program.
- Continue OCB replacement program.
- Installation and commission of substation relay upgrades.

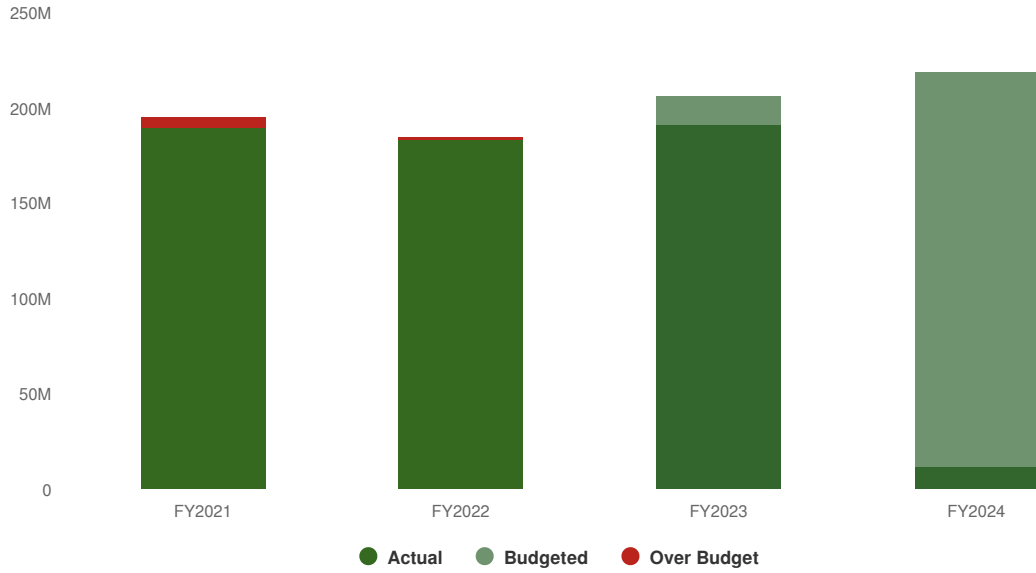
## Budgetary Highlights

The Department of Utility Operations will see increases to the overall budget for 2024 of approximately \$12.17 million, or 5.91% compared to the 2023 Adopted Budget. The majority of this change is due to an increase in the Capital Improvement budget, as the 2024 budget includes significant investments in the Water and Wastewater systems.

# 2024 Adopted Operating Budget

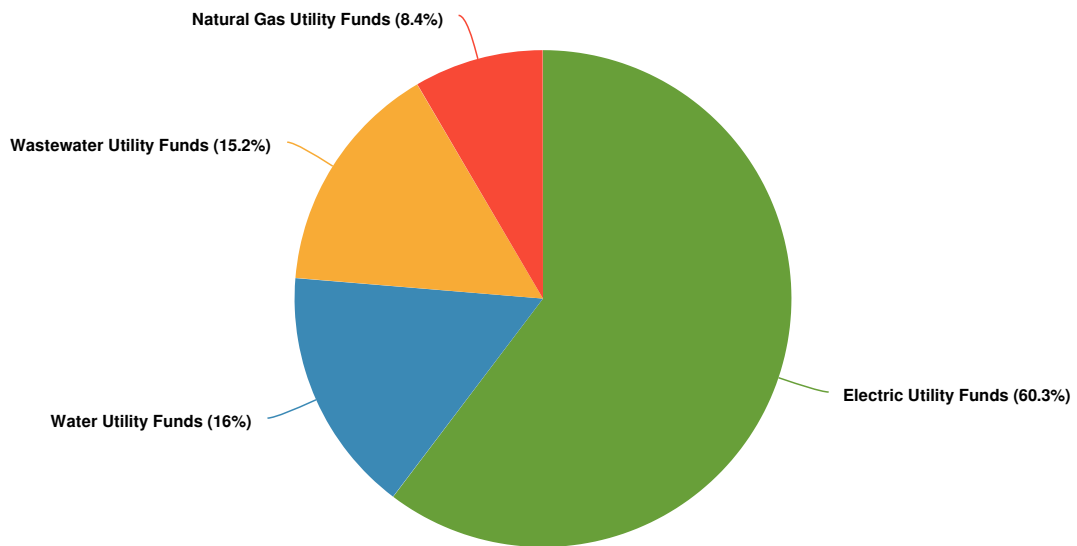
**\$218,224,464** **\$12,172,869**  
(5.91% vs. prior year)

## Utility Operations Proposed and Historical Budget vs. Actual

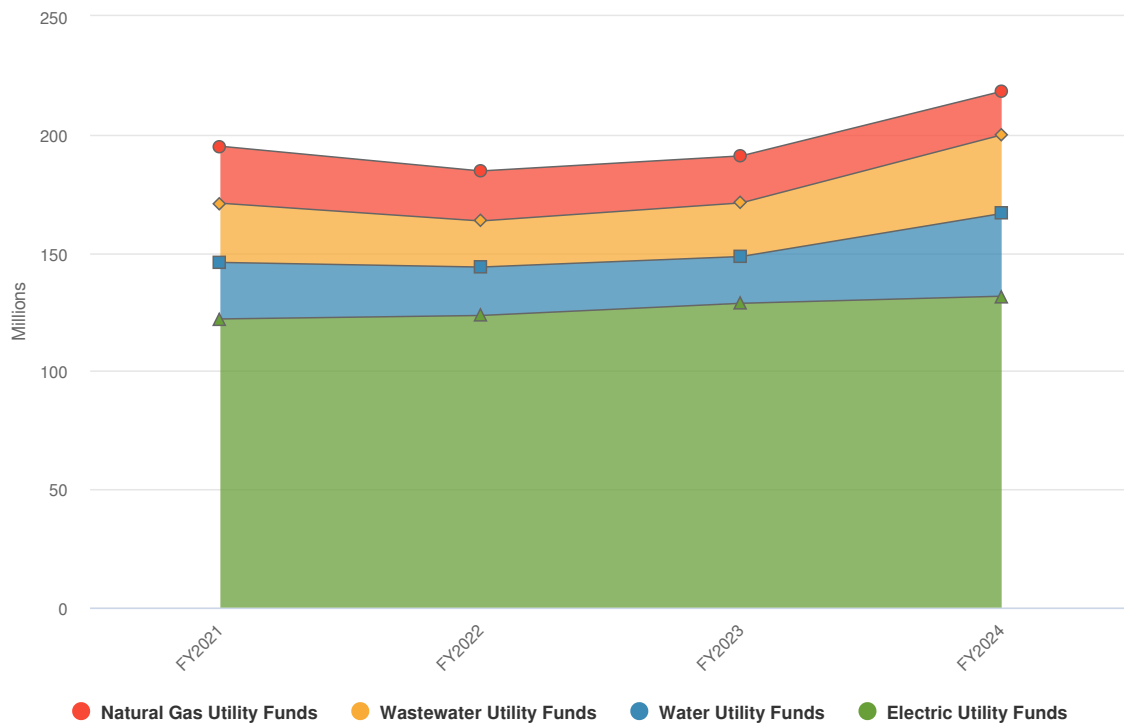


# Expenditures by Fund

## 2024 Expenditures by Fund



## Budgeted and Historical 2024 Expenditures by Fund

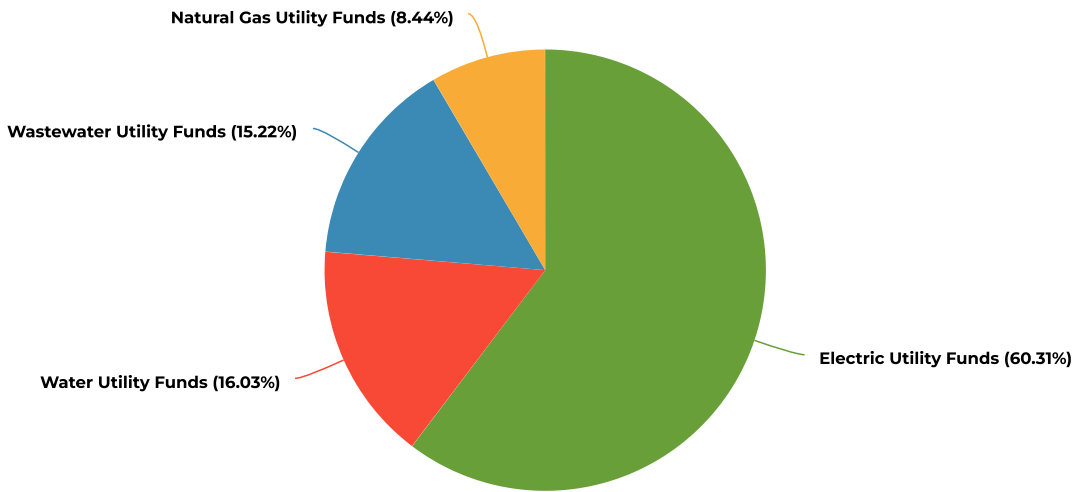


Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Electric Utility Funds						
Personal Services & Benefits	\$11,714,497.88	\$12,016,396.39	\$12,797,283.60	\$12,666,125.00	\$13,455,130.00	6.2%
Other Expenditures	\$93,419,473.34	\$101,048,865.15	\$107,711,710.27	\$109,160,921.00	\$109,275,920.00	0.1%
Debt Service	\$2,770,050.00	\$2,756,050.00	\$2,764,975.00	\$2,764,150.00	\$2,766,400.00	0.1%
Capital Improvements	\$14,099,849.49	\$7,648,462.63	\$5,349,678.82	\$7,087,154.00	\$6,121,799.00	-13.6%
<b>Total Electric Utility Funds:</b>	<b>\$122,003,870.71</b>	<b>\$123,469,774.17</b>	<b>\$128,623,647.69</b>	<b>\$131,678,350.00</b>	<b>\$131,619,249.00</b>	<b>0%</b>
Natural Gas Utility Funds						
Personal Services & Benefits	\$2,596,217.49	\$2,839,004.54	\$2,781,818.01	\$2,798,861.00	\$3,002,736.00	7.3%
Other Expenditures	\$19,436,350.94	\$15,897,223.38	\$15,565,752.97	\$15,460,839.00	\$14,378,867.00	-7%
Capital Improvements	\$1,274,914.67	\$1,633,418.86	\$744,261.32	\$562,500.00	\$270,000.00	-52%
Debt Service	\$773,981.00	\$774,134.50	\$778,953.50	\$778,954.00	\$773,248.00	-0.7%
<b>Total Natural Gas Utility Funds:</b>	<b>\$24,081,464.10</b>	<b>\$21,143,781.28</b>	<b>\$19,870,785.80</b>	<b>\$19,601,154.00</b>	<b>\$18,424,851.00</b>	<b>-6%</b>
Water Utility Funds						
Personal Services & Benefits	\$3,949,543.05	\$4,039,179.38	\$4,406,225.72	\$4,357,410.00	\$4,823,956.00	10.7%
Other Expenditures	\$13,378,718.94	\$12,108,687.55	\$10,816,394.57	\$10,963,420.00	\$12,034,305.00	9.8%
Debt Service	\$2,261,931.35	\$2,323,160.28	\$2,410,087.82	\$2,394,688.00	\$2,349,628.00	-1.9%
Capital Improvements	\$4,306,814.18	\$1,998,045.33	\$2,142,316.80	\$11,257,500.00	\$15,755,000.00	40%
<b>Total Water Utility Funds:</b>	<b>\$23,897,007.52</b>	<b>\$20,469,072.54</b>	<b>\$19,775,024.91</b>	<b>\$28,973,018.00</b>	<b>\$34,962,889.00</b>	<b>20.7%</b>
Wastewater Utility Funds						
Personal Services & Benefits	\$2,815,234.52	\$2,836,569.28	\$3,227,618.00	\$3,321,940.00	\$3,559,781.00	7.2%
Other Expenditures	\$12,690,554.28	\$9,760,563.01	\$9,515,411.60	\$9,931,242.00	\$10,353,699.00	4.3%
Debt Service	\$3,702,911.01	\$3,718,005.94	\$7,197,154.09	\$7,139,911.00	\$7,210,595.00	1%
Capital Improvements	\$5,827,103.59	\$3,167,170.98	\$2,726,155.68	\$5,405,980.00	\$12,093,400.00	123.7%
<b>Total Wastewater Utility Funds:</b>	<b>\$25,035,803.40</b>	<b>\$19,482,309.21</b>	<b>\$22,666,339.37</b>	<b>\$25,799,073.00</b>	<b>\$33,217,475.00</b>	<b>28.8%</b>
<b>Total:</b>	<b>\$195,018,145.73</b>	<b>\$184,564,937.20</b>	<b>\$190,935,797.77</b>	<b>\$206,051,595.00</b>	<b>\$218,224,464.00</b>	<b>5.9%</b>



# 2024 Estimated Funding Sources

## Utility Operations



## Budgeted FTE's

Operating Total	2021 Actual	2022 Actual	2023 Adopted	2023 Actual	2024 Adopted	Change from 2023 Adopted	% Change
Budgeted FTE's	203.17	200.00	200.00	200.00	202.00	2.00	1.00%

## Utility Operations Key Performance Indicators

	Benchmark	Actual 2022	Actual 2023	Target 2024
Maintain an average Electrical Service Availability Index (ESID) higher than the industry average of 99.98%	99.99%	99.99%	99.99%	99.99%
Maintain or improve Electric System's RP3 rating for reliability and overall management (Platinum = top 5%, Diamond = top 1%)	Diamond	Diamond	Diamond	Diamond
Reduce Electrical System's distribution losses/unaccounted for (including free street and signal lighting) to 4% of total supply requirements	5.00%	6.29%	6.30%	4.00%
Maintain Natural Gas System's distribution losses/unaccounted for gas at 2% of total supply requirements	2.00%	1.38%	***	2%
Reduce Water System's distribution losses/unaccounted for water to 20%	30.00%	17.6%	13.5%	20%

\*\*\* - information unavailable at publishing date.



# Public Safety



**J. Scott Scrimizzi**  
Executive Director of Public Safety



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



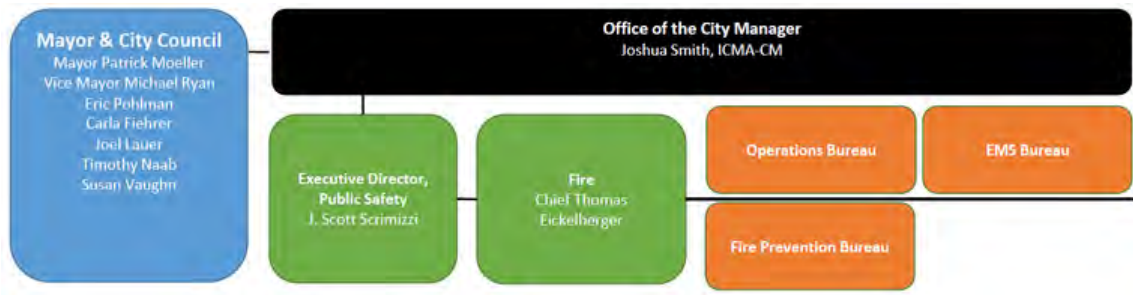
# Fire



**Thomas Eickelberger**  
Fire Chief

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.

## Organizational Chart



## Department Description

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

## Accomplishments in 2023

- Expanded recruiting process to bring a bigger pool of qualified candidates for consideration as Hamilton firefighters. In doing so, we have been able to increase diversity in our staff and fully staff our department for the first time since 2017.
- Secured funding for a new quint to replace an obsolete fire apparatus.
- Took delivery of a new ambulance to replace an obsolete unit.
- Continued the renovation of Fire Station 25, a 50-year-old station, which has not been significantly modernized since its construction in 1973.
- Secured funding, acquired property, and contracted for the reconstruction of Fire Station 26, a 110-year-old station. The new station will be constructed in 2024.
- Secured American Rescue Plan Act funding from the State of Ohio to cover retention bonuses for the entire department.

## Goals for 2024

- Complete the full renovation of Fire Station 25, meeting ADA standards and providing a station suitable for our diverse workforce.
- Begin construction of Fire Station 26 to provide a station suitable for our diverse workforce and to provide increased response capability for areas of the City.
- Take delivery of a new quint to replace obsolete Quint 23.
- Conduct a certification class for Swift Water Rescue Technician.





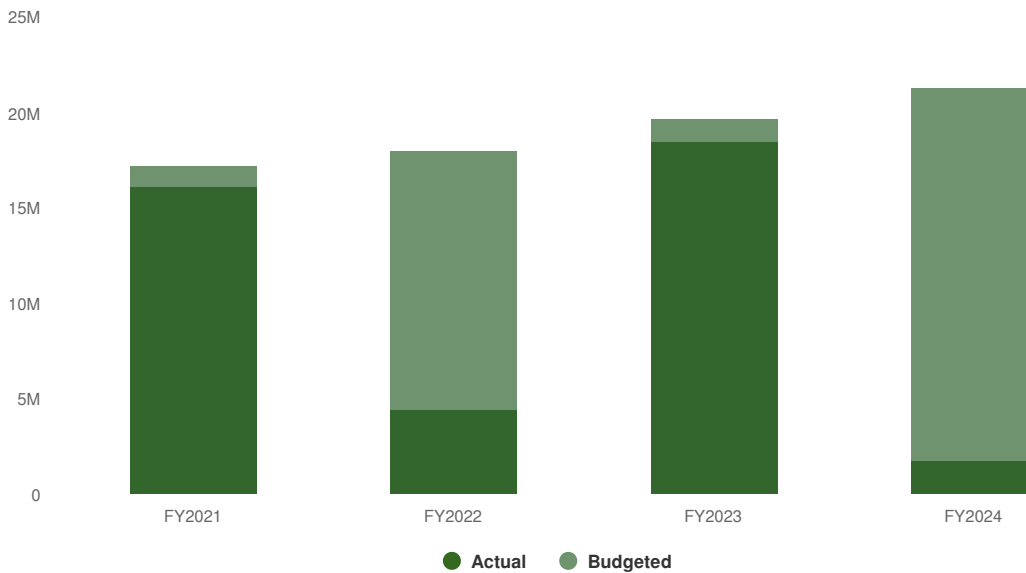
## Budgetary Highlights

The Fire Department budget for salaries and employee benefits increased approximately 3.99% in 2024 due to contractual salary increases and increased healthcare costs. The General Fund's portion of the remaining budget increased \$300,097, or 16.48%, and includes additional funding for bunker gear, painting the exterior of Station 21, and parking lot improvements at Stations 21, 22, and 25. The City also plans to purchase capital equipment for the Fire Department from the Hamilton Capital Improvement & Debt Service Fund totaling \$675k (Station 25 rear ramp replacement, Engine 24 replacement, Fire Chief vehicle, and medic unit and power cot).

### 2024 Adopted Operating Budget

**\$21,329,906** **\$1,698,307**  
 (8.65% vs. prior year)

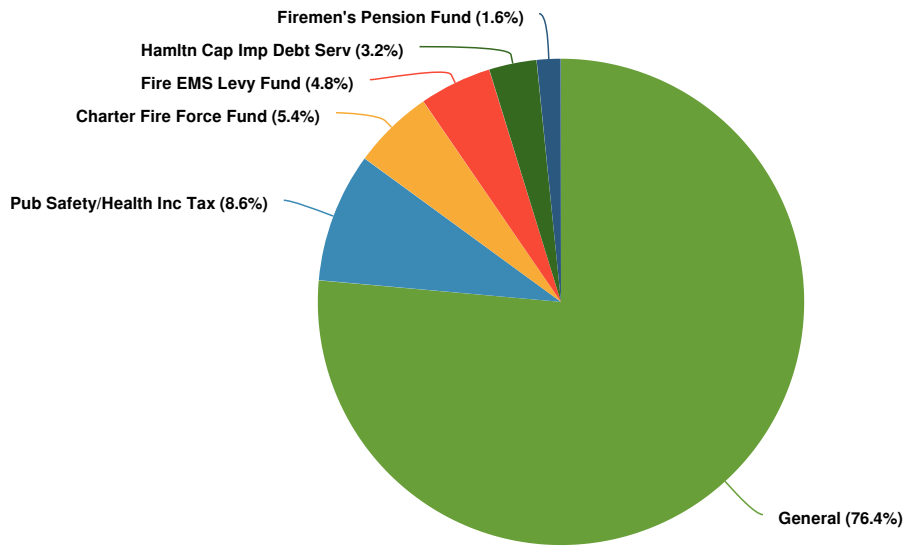
#### Fire Proposed and Historical Budget vs. Actual



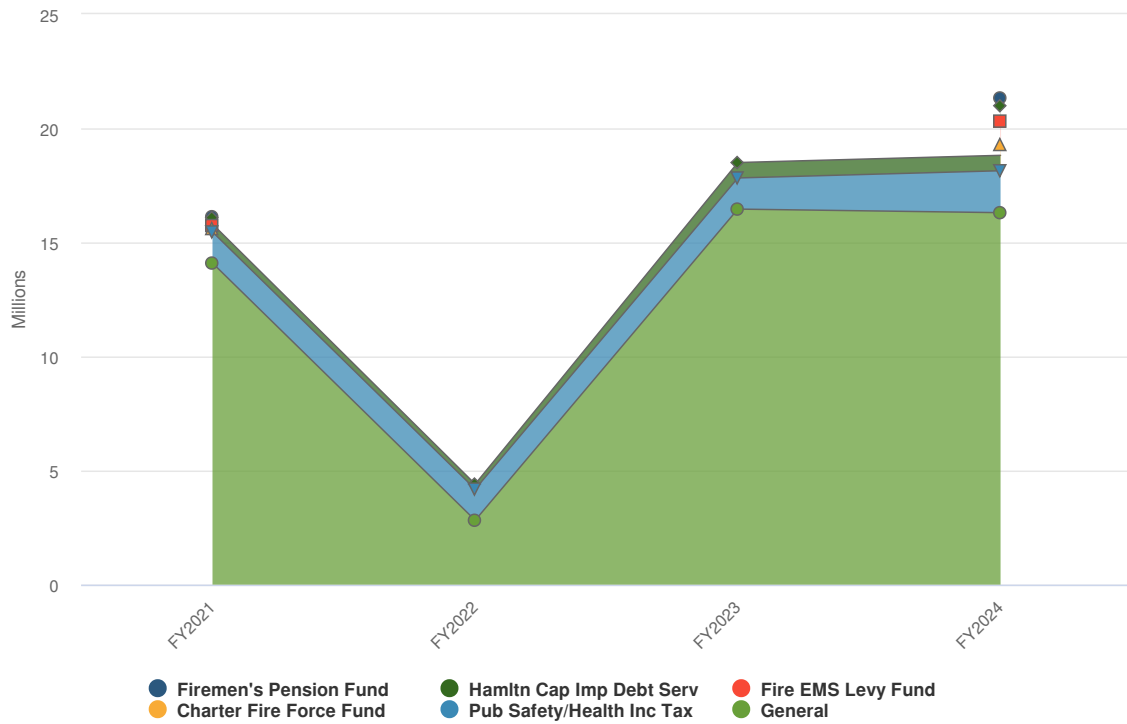
**NOTE:** The chart above shows Fire Department FY 2022 actual expenditures were significantly lower than the 2022 adopted budget. The City used American Rescue Plan Act revenue replacement funds in 2022 to cover salaries and benefits for police and fire employees. The City paid \$12,286,798.12 of FY 2022 Fire Department salaries and benefits out of the Coronavirus Local Fiscal Recovery Fund.

# Expenditures by Fund

## 2024 Expenditures by Fund

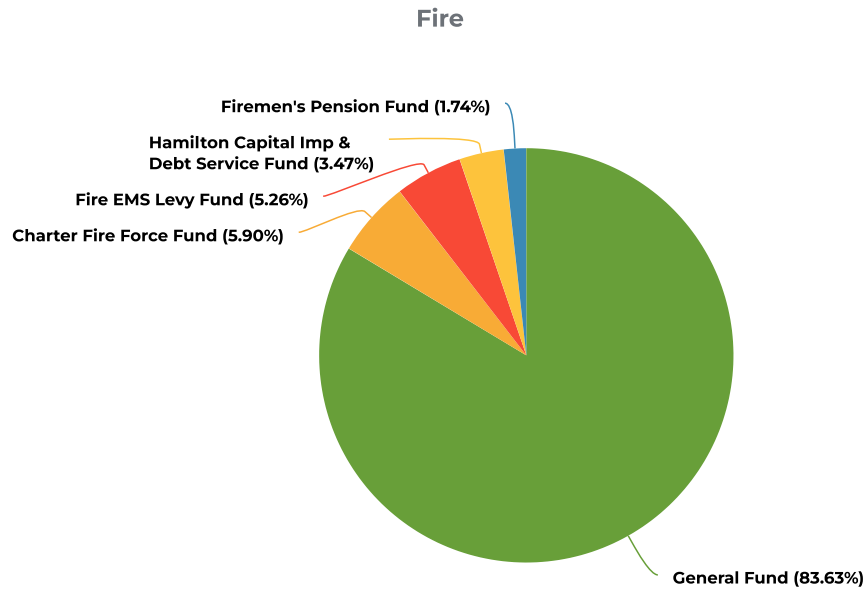


## Budgeted and Historical 2024 Expenditures by Fund



Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
General						
Personal Services & Benefits	\$12,820,073.77	\$1,430,558.81	\$15,144,251.13	\$14,066,432.00	\$14,627,681.00	4%
Other Expenditures	\$1,216,141.14	\$1,390,027.21	\$1,314,220.59	\$1,374,019.00	\$1,674,116.00	21.8%
Capital Improvements	\$57,166.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
<b>Total General:</b>	<b>\$14,093,380.91</b>	<b>\$2,820,586.02</b>	<b>\$16,458,471.72</b>	<b>\$15,440,451.00</b>	<b>\$16,301,797.00</b>	<b>5.6%</b>
Firemen's Pension Fund						
Other Expenditures	\$43,956.00	\$0.00	\$0.00	\$340,000.00	\$340,000.00	0%
<b>Total Firemen's Pension Fund:</b>	<b>\$43,956.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$340,000.00</b>	<b>\$340,000.00</b>	<b>0%</b>
Pub Safety/Health Inc Tax						
Other Expenditures	\$1,365,000.00	\$1,365,000.00	\$1,365,000.00	\$1,606,148.00	\$1,837,500.00	14.4%
<b>Total Pub Safety/Health Inc Tax:</b>	<b>\$1,365,000.00</b>	<b>\$1,365,000.00</b>	<b>\$1,365,000.00</b>	<b>\$1,606,148.00</b>	<b>\$1,837,500.00</b>	<b>14.4%</b>
Hamlt'n Cap Imp Debt Serv						
Capital Improvements	\$343,900.50	\$220,311.50	\$675,345.90	\$70,000.00	\$675,609.00	865.2%
<b>Total Hamlt'n Cap Imp Debt Serv:</b>	<b>\$343,900.50</b>	<b>\$220,311.50</b>	<b>\$675,345.90</b>	<b>\$70,000.00</b>	<b>\$675,609.00</b>	<b>865.2%</b>
Charter Fire Force Fund						
Other Expenditures	\$146,520.00	\$0.00	\$0.00	\$1,150,000.00	\$1,150,000.00	0%
<b>Total Charter Fire Force Fund:</b>	<b>\$146,520.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,150,000.00</b>	<b>\$1,150,000.00</b>	<b>0%</b>
Fire EMS Levy Fund						
Other Expenditures	\$132,784.00	\$0.00	\$0.00	\$1,025,000.00	\$1,025,000.00	0%
<b>Total Fire EMS Levy Fund:</b>	<b>\$132,784.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,025,000.00</b>	<b>\$1,025,000.00</b>	<b>0%</b>
<b>Total:</b>	<b>\$16,125,541.41</b>	<b>\$4,405,897.52</b>	<b>\$18,498,817.62</b>	<b>\$19,631,599.00</b>	<b>\$21,329,906.00</b>	<b>8.7%</b>

## 2024 Estimated Funding Sources



### Budgeted FTE's

Operating Total	2021 Actual	2022 Actual	2023 Adopted	2023 Actual	2024 Adopted	Change from 2023 Adopted	% Change
Budgeted FTE's	106.33	110.33	110.83	110.83	110.83	0.00	N/A

### Fire Key Performance Indicators

	Benchmark	Actual 2022	Actual 2023	Target 2023
Revise or issue new Standard Operating Procedures	24 mos. review cycle	50%	100%	100%
100% Completion of Patient Care Report by EOS	100%	100%	100%	100%
Replace personal protective equipment for entire department	8 Year replacement Cycle	100%	100%	100%
Provide Fire Instructor training for all officers	100%	100%	100%	100%
Provide Fire Officer I training for all Company Officers	100%	100%	100%	100%
Provide Fire Officer II training for all Captains & Deputy Chief	100%	100%	100%	100%
Provide Advanced Command training for Deputy Chief and Chief	100%	100%	100%	100%



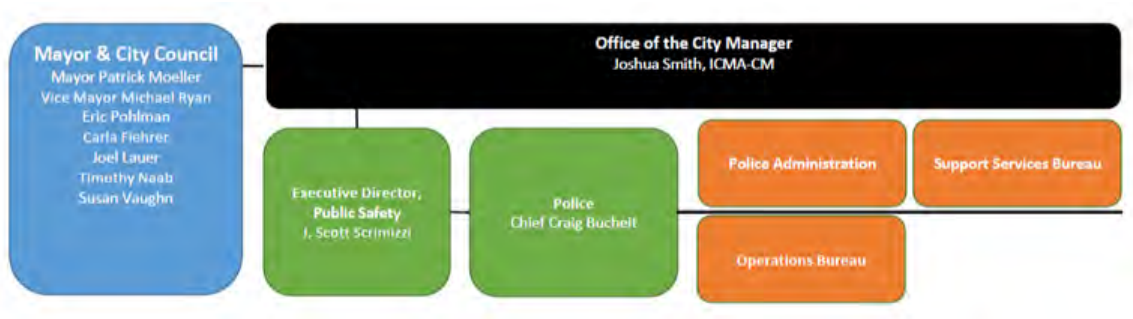
# Police



**Craig Bucheit**  
Police Chief

The Hamilton Police Department provides 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.

## Organizational Chart



## Department Description

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

The Hamilton Police Department is divided into two bureaus with different and distinct responsibilities: the Support Services Bureau and the Operations Bureau.

### Support Services Bureau

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

### Operations Bureau

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

# Accomplishments in 2023

## Recruiting

- Successfully collaborated with the Human Resources Department to maximize the number of highly desirable candidates. For the year, we hired a diverse group of 13 new officers and 3 new civilians. Additionally, we developed, trained, and promoted 8 sworn members.
- Expanded on the process to allow retiring officers to be reinstated and continue their career at HPD. This first-of-its-kind program allowed three officers to extend their careers while allowing the department to retain over 80 years of valuable experience and institutional knowledge.
- Expanded the Police Safety Associate program to add 7 members and also witnessed the first two associates successfully move on to police officer positions. These members, aged 18-20, represent the future of HPD. The Police Safety Associate program allows young people to gain valuable insight and experience into a future career as a Hamilton Police Officer. Additionally, their service frees up police officers from various duties, such as staffing the Front Desk, and allows them to resume front-line patrol operations.

## Improve Quality of Life

The East Avenue Project was designed to address quality of life concerns in the Jefferson Neighborhood. Our intelligence-driven approach resulted in an over 75% reduction in drug related crimes and a 31% reduction in reported thefts. Additionally, proactive police patrols resulted in a reduction of nearly 600 calls for police service in the neighborhood. Most importantly, people in the neighborhood noticed a difference, with residents reported feeling safer and 80% noticed an increased police presence in the neighborhood.

## Improve Traffic Safety

Our goal to improve traffic safety focused on reducing egregious speeding violations. These efforts were directed toward high volume, high visibility, and high violation areas. Each shift was tasked with conducting daily traffic details. The effort and commitment from our officers toward this safety-focused effort was exceptional. The total number of cars stopped increased by 54%, resulting in more than 5,250 additional traffic stops during the year. Those additional stops resulted in a 242% increase in speeding citations. The egregious nature of the problem is evidenced by 80% of the citations were for violations of 13 mph or more, including violations in school zones in excess of 20 and 30 mph over the 20 mph limit. As a result, many residents have expressed gratitude for the increased police visibility and neighborhood safety. In particular, speed violations were reduced in the Ross Avenue corridor by up to 69%. While many area communities have seen an increase in speed and crash related injuries, our efforts have countered that trend with traffic crashes down approximately 15% and fatal crashes down 25%.

## Reduce Gun Violence

The reduction of gun violence has been a top priority for a number of years. We continue to take a problem-oriented, intelligence-led, and outcome-driven approach to gun and gang violence. This approach includes the identification of people and places highly likely to commit or contribute to violent crimes. The continuous efforts of our front-line Patrol Division and Neighborhood Policing Section officers and our Detective Division investigators resulted in a 17% reduction in Aggravated Assaults, 24% reduction in assigned cases for investigation, 29% reduction in gun-shot victims, and a 45% reduction in homicides.

## Community Engagement

Our focus on active community engagement is designed to build and strengthen relationships between the police and citizens within our community.

- Successfully hosted and participated in many community outreach and education programs throughout the year, including our Citizen Police Academy, Safety Town, Easter Egg Hunts, Trunk or Treat events, the Butler County Fair, and Operation Pumpkin.
- Continued the Community Cookout series that allowed us to visit residents in various neighborhoods including Highland Park, Lindenwald, Jefferson, and Riverview. These informal gatherings created an opportunity for officers and residents to get to know one another while discussing neighborhood issues as well as current and future policing efforts.
- Grew online engagement efforts through a sustained and committed effort involving social media platforms such as Facebook and Twitter. These engagement opportunities included public safety announcements, HPD accomplishments, neighborhood updates, and community events. These efforts resulted in a 23% increase in public engagement with our social media posts.

## Policy and Procedure Consolidation and Revision

Our operating Policy and Procedures, known as the General Orders, require constant review to remain in compliance with federal, state, and local laws and best practices in our industry. Through a committed and coordinated effort, we were able to successfully complete consolidation and revision review in 2023. This allowed us to reduce the total number of General Orders from 134 to 105, a near 22% reduction. This allows the existing orders to be more precise, easier to locate, and better maintained.



### **Canine Program Expansion**

We successfully acquired funding for the addition of one patrol canine and two therapy canines. A selection process identified three patrol officers who were chosen as handlers and sent to training along with their canine partners. The teams of Officer Wyatt Arnold and Canine Stryder, Officer Rodney Wilson and Canine Gloria, and Jake Hiatt and Canine Arthur have each made significant contributions this year to HPD's Canine Program.

### **Criminal Justice Campus**

Successfully finalized the construction contract agreements, building design plans, and broke ground in April 2023 on a new criminal justice campus that includes Hamilton Municipal Court and the Hamilton Police Department Headquarters. Construction has proceeded in earnest and remains on pace for project completion in the fourth quarter of 2024.

### **Technology**

Successfully conducted research and identified Flock Camera Systems as an LPR vendor. We applied for and were awarded grant funding to cover the cost of installing 25 cameras. By the end of 2023, we installed 19 of the 25 cameras, with remaining installations to be completed in early 2024.

## Goals for 2024

### **Recruiting, Hiring, and Retention:**

We will strive to recruit a diverse, highly qualified applicant pool. We will endeavor for a high quality, streamlined hiring process in close collaboration with Human Resources. In addition, we will work to build upon our successes with the Police Safety Associate program and other creative approaches to recruit and retain the best possible officers.

### **Officer Training, Health, and Wellness:**

More than double the required training hours of all sworn personnel by making full use of our superb training staff and facilities. Ensure the full implementation of our Peer Support and Mentoring, Career counseling, and Critical Incident Stress Management (CISM) programs for the health and wellness benefit of our personnel.

### **Criminal Justice Campus:**

We will work to manage the construction process to full completion. Additionally, we will continue to coordinate internally and with stakeholders on the planning and logistics necessary to smoothly transition Hamilton Municipal Court and the Hamilton Police Department operations to the new campus.

### **Canine Program Expansion:**

We will identify a program funding source, a breeder or other source for the canine, and a training school for the canine and handler to attend. We will strive to ensure the new canine and partner are trained and working the street by the end of the fourth quarter.

### **Drone Program Development:**

Conduct a research-based approach to developing a drone program. Including identifying, selecting, and deploying a drone capable of assisting in search and rescue, critical incident management, crash investigation and reconstruction, event security, and surveillance missions. Program development will include identifying, selecting, and training officers as certified pilots.

### **Improve Quality of Life**

Effectively address quality of life complaints through a collaborative and informative process with residents focused on recurring chronic issues such as drug complaints, nuisance activities, junk motor vehicles, trespassing violations, and loitering complaints.

### **Improve Traffic Safety**

Promote pedestrian and driver safety through a combination of education and enforcement efforts aimed at a reduction in crashes and injuries citywide and especially in the downtown area.

### **Reduce Gun Violence**

Reduce gun violence through a problem-oriented, intelligence-led, and outcome-driven approach focused on the identification of people and places highly likely to commit or contribute to violent crimes. Maintain our proactive policing efforts by our front-line Patrol Division and Neighborhood Policing Section officers and aggressive follow-up investigations by our Detective Division investigators while continuing to enlist the help of community partners, as well as local, state, and federal agencies.

### **Community Engagement:**

Continue our focus on community engagement efforts to build and strengthen relationships between the police and citizens within our community through social media, community outreach, and community education programs.

## Budgetary Highlights

The Police Department budgeted 3% COLA increases in accordance with the City's labor agreement with FOP resulting in increases in employee salary and benefits. The Hamilton Police Department was awarded a 3-year, \$600,000 Comprehensive Opioid Abuse Site-based Program grant by the U.S. Justice Department. In 2020, HPD utilized \$200,000 of the grant to hire three additional officers to assist in expanding the department's efforts to combat opioid abuse. Remaining 2023 adopted budget items are fairly consistent with 2022 amounts.

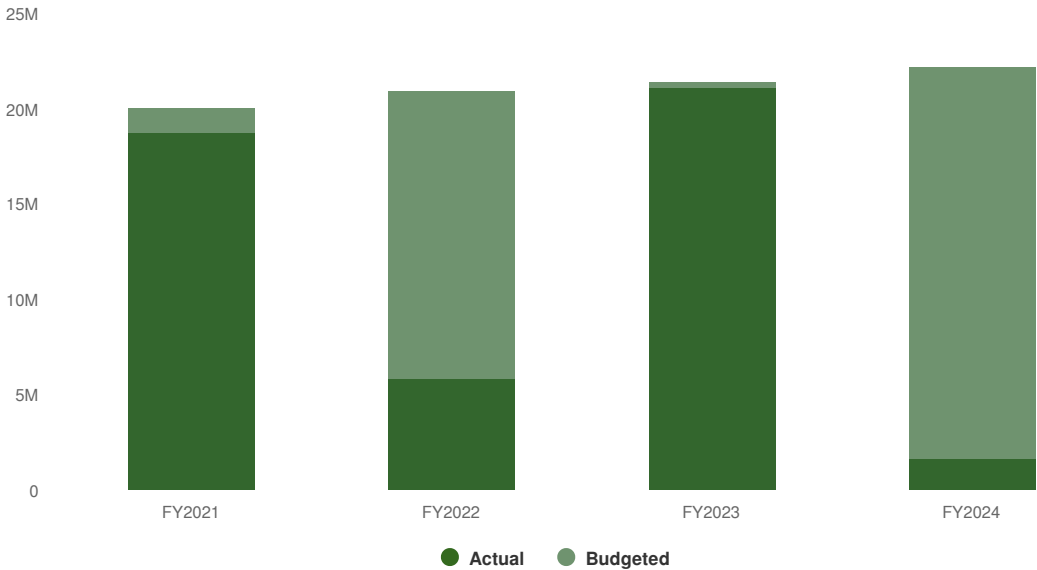
## 2024 Adopted Operating Budget





**\$22,163,801** **\$775,990**  
 (3.63% vs. prior year)

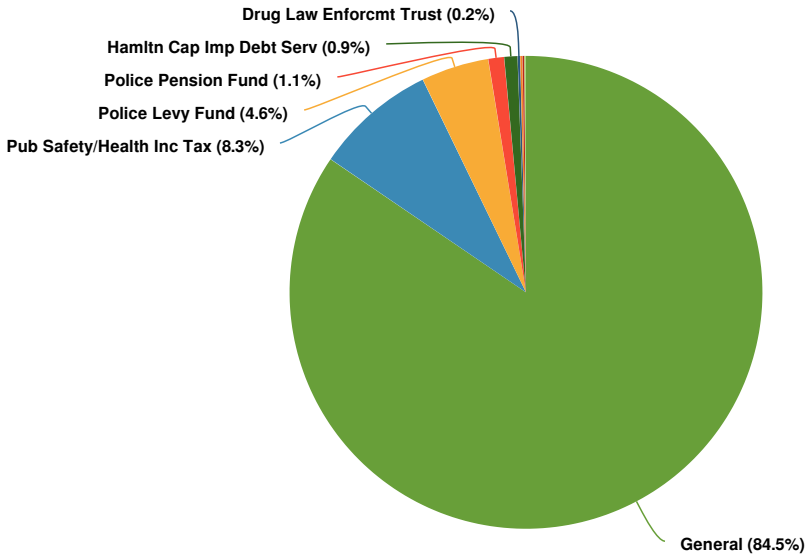
**Police Proposed and Historical Budget vs. Actual**



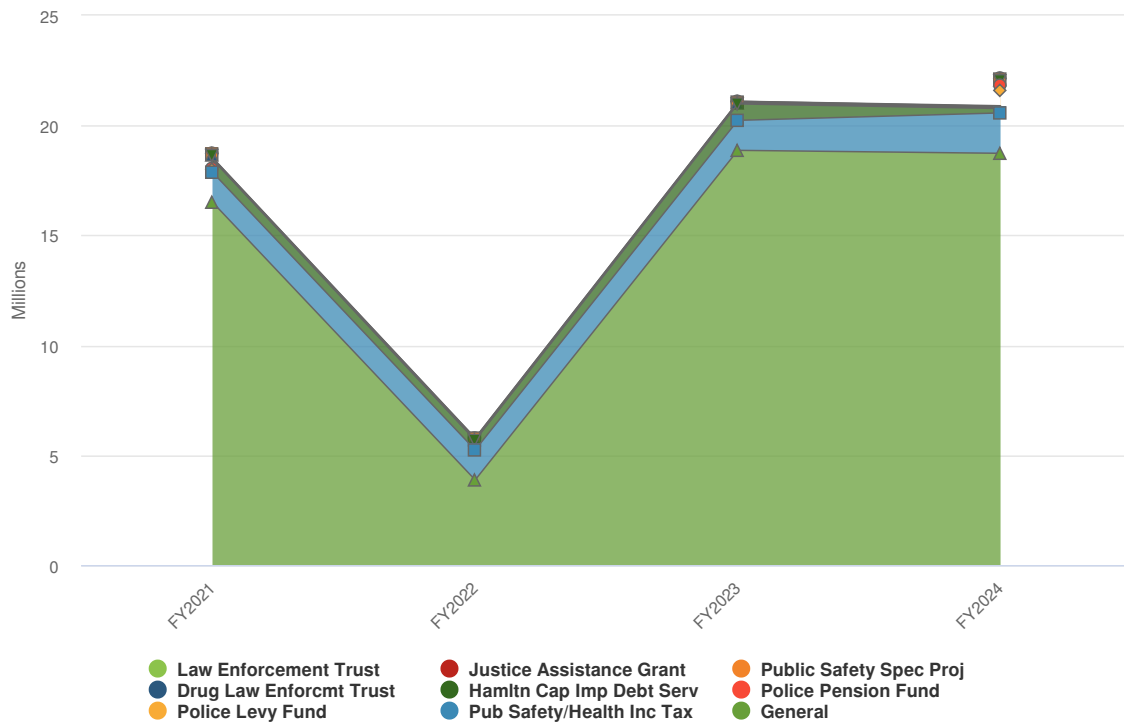
*NOTE: The chart above shows Police Department FY 2022 actual expenditures were significantly lower than the 2022 adopted budget. The City used American Rescue Plan Act revenue replacement funds in 2022 to cover salaries and benefits for police and fire employees. The City paid \$12,803,401.88 of FY 2022 Police Department salaries and benefits out of the Coronavirus Local Fiscal Recovery Fund.*

**Expenditures by Fund**

**2024 Expenditures by Fund**



### Budgeted and Historical 2024 Expenditures by Fund

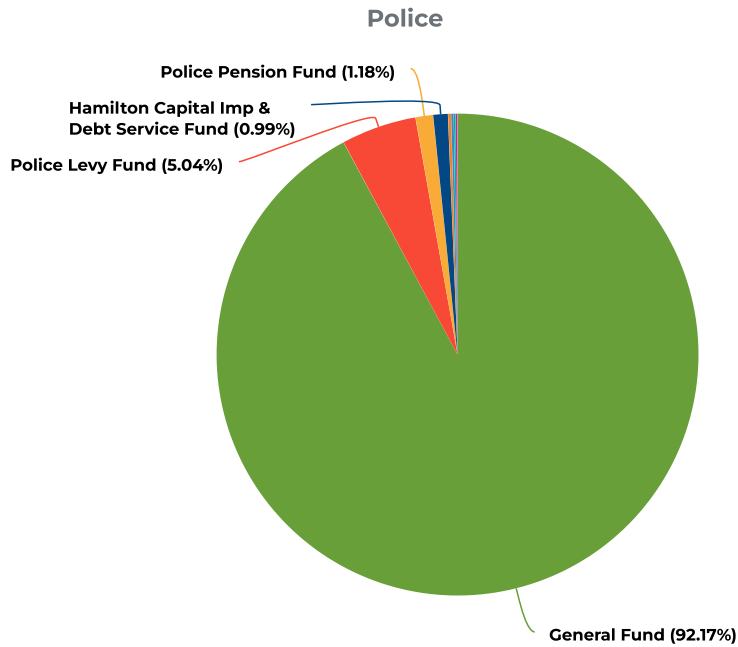


Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
General						
Personal Services & Benefits	\$15,112,888.83	\$2,463,045.56	\$17,300,245.71	\$16,446,258.00	\$17,084,471.00	3.9%
Other Expenditures	\$1,395,168.00	\$1,408,300.04	\$1,489,445.87	\$1,538,819.00	\$1,649,819.00	7.2%
Capital Improvements	\$0.00	\$0.00	\$79,250.00	\$0.00	\$0.00	0%
<b>Total General:</b>	<b>\$16,508,056.83</b>	<b>\$3,871,345.60</b>	<b>\$18,868,941.58</b>	<b>\$17,985,077.00</b>	<b>\$18,734,290.00</b>	<b>4.2%</b>
Justice Assistance Grant						
Other Expenditures	\$10,087.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
Capital Improvements	\$16,050.00	\$0.00	\$35,384.00	\$15,056.00	\$26,911.00	78.7%
<b>Total Justice Assistance Grant:</b>	<b>\$26,137.00</b>	<b>\$0.00</b>	<b>\$35,384.00</b>	<b>\$15,056.00</b>	<b>\$26,911.00</b>	<b>78.7%</b>
Law Enforcement Trust						
Other Expenditures	\$11,980.12	\$3,869.07	\$6,574.70	\$23,600.00	\$23,600.00	0%
<b>Total Law Enforcement Trust:</b>	<b>\$11,980.12</b>	<b>\$3,869.07</b>	<b>\$6,574.70</b>	<b>\$23,600.00</b>	<b>\$23,600.00</b>	<b>0%</b>
Public Safety Spec Proj						
Personal Services & Benefits	\$13,197.81	\$44,241.31	\$10,500.00	\$10,500.00	\$10,500.00	0%



Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Other Expenditures	\$33,510.84	\$24,592.49	\$24,022.80	\$25,000.00	\$25,000.00	0%
<b>Total Public Safety Spec Proj:</b>	<b>\$46,708.65</b>	<b>\$68,833.80</b>	<b>\$34,522.80</b>	<b>\$35,500.00</b>	<b>\$35,500.00</b>	<b>0%</b>
Drug Law Enforcmt Trust						
Other Expenditures	\$25,218.10	\$29,618.53	\$47,884.88	\$40,000.00	\$40,000.00	0%
<b>Total Drug Law Enforcmt Trust:</b>	<b>\$25,218.10</b>	<b>\$29,618.53</b>	<b>\$47,884.88</b>	<b>\$40,000.00</b>	<b>\$40,000.00</b>	<b>0%</b>
Police Pension Fund						
Other Expenditures	\$43,956.00	\$0.00	\$0.00	\$240,000.00	\$240,000.00	0%
<b>Total Police Pension Fund:</b>	<b>\$43,956.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$240,000.00</b>	<b>\$240,000.00</b>	<b>0%</b>
Pub Safety/Health Inc Tax						
Other Expenditures	\$1,365,000.00	\$1,365,000.00	\$1,365,000.00	\$1,551,062.00	\$1,837,500.00	18.5%
<b>Total Pub Safety/Health Inc Tax:</b>	<b>\$1,365,000.00</b>	<b>\$1,365,000.00</b>	<b>\$1,365,000.00</b>	<b>\$1,551,062.00</b>	<b>\$1,837,500.00</b>	<b>18.5%</b>
Hamltm Cap Imp Debt Serv						
Other Expenditures	\$0.00	\$0.00	\$4,995.00	\$0.00	\$0.00	0%
Capital Improvements	\$583,565.93	\$440,132.35	\$741,824.86	\$472,516.00	\$201,000.00	-57.5%
<b>Total Hamltm Cap Imp Debt Serv:</b>	<b>\$583,565.93</b>	<b>\$440,132.35</b>	<b>\$746,819.86</b>	<b>\$472,516.00</b>	<b>\$201,000.00</b>	<b>-57.5%</b>
Police Levy Fund						
Other Expenditures	\$132,784.00	\$0.00	\$0.00	\$1,025,000.00	\$1,025,000.00	0%
<b>Total Police Levy Fund:</b>	<b>\$132,784.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,025,000.00</b>	<b>\$1,025,000.00</b>	<b>0%</b>
<b>Total:</b>	<b>\$18,743,406.63</b>	<b>\$5,778,799.35</b>	<b>\$21,105,127.82</b>	<b>\$21,387,811.00</b>	<b>\$22,163,801.00</b>	<b>3.6%</b>

## 2024 Estimated Funding Sources



### Budgeted FTE's

Operating Total	2021 Actual	2022 Actual	2023 Adopted	2023 Actual	2024 Adopted	Change from 2023 Adopted	% Change
Budgeted FTE's	134.33	134.33	137.83	141.33	141.33	3.50	2.54%

### Police Key Performance Indicators

	Benchmark	Actual 2022	Actual 2023	Target 2024
Recruit 125 diverse applicants	125	291	***	125
Triple the state minimum training standards for personnel	40	55	63	40
Increase Facebook likes (new likes)	8,750	2,138	1,725	16,500
Exceed 15 trainings per year	15	18	18	16
Increase Community Outreach participation	—	21,746	33,143	6,000

\*\*\* - information unavailable at publishing date.



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# **HAMILTON HIGHLIGHT - RIVERSEDGE AT MARCUM PARK**

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## Hamilton Highlight - RiversEdge at Marcum Park

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

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

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



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# FUND SUMMARIES

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## Fund Summaries

*Each fund begins with a description of the fund and the budgetary highlights. The Budgetary Highlights section explains the increases or decreases in the fund comparing the 2024 adopted budget to the 2023 adopted budget, and why these changes occur. Also included are charts and tables detailing all revenues and expenditures for each fund.*







## General Fund

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

### Budgetary Highlights

The City once again saw record income tax collections in 2023, with the General Fund's portion projected to top \$29 million, an increase of \$1.7 million over actual collections in 2022. The 2024 General Fund budget places an emphasis on infrastructure improvements, including enhancements at the RiversEdge Amphitheater, public safety, and maintaining a fund balance sufficient to provide a cushion in the event of an economic downturn.

Expenditures for the 2024 Adopted General Fund budget are \$59.02 million, an increase of \$3,575,222, or 6.45% increase above the 2023 Adopted Budget. The 2024 General Fund Budget is structurally balanced. The GFOA recommends governments adopt rigorous policies, for all operating funds, for achieving and maintaining a structurally balanced budget. The policy should include parameters for achieving and maintaining structural balance where recurring revenues are equal to or greater than recurring expenditures in the adopted budget. City Council Resolution 2012-6-25 sets forth these policies; however, for a variety of reasons, true structural balance may not be possible for a government at a given time. In such a case, using reserves to balance the budget may be considered only in the context of implementing a plan to return to structural balance, replenish fund balance, and ultimately remediate the negative impacts of any other short-term balancing actions that may be taken. Further, the plan should be clear about the time period over which the following occur: returning to a structurally balanced budget, replenishing reserves, and recovering from the negative impacts of balancing actions.

Even though the budget is structurally balanced, a cautious, optimistic eye will focus on the 2024 General Fund budget comparing it to actual expenditures and revenues, and recommendations will be made to City Council throughout 2024.

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

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

The balance in the Budget Stabilization Fund at the end of 2023 is \$1.2 million. The City continues to prioritize aligning expenditures with City Council's Strategic Plan. Public safety and infrastructure in Hamilton will be a large focus of the 2024 Budget.

Major changes to the General Fund budget include:

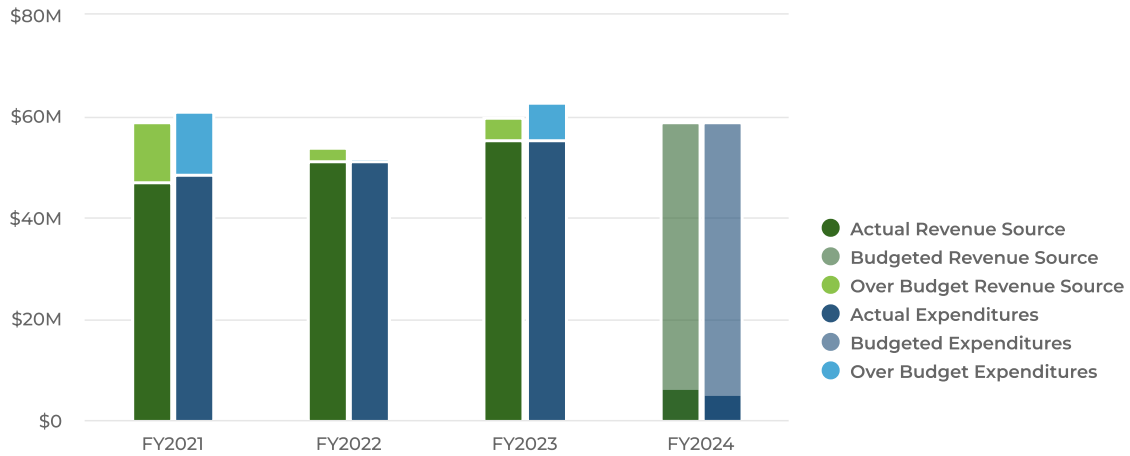
- \$1,610,559 combined increase in the Police (\$749,213) and Fire (\$861,346) departments due to increased salaries
- \$1,006,681 increase in Special Appropriations (Hamilton Development Finance Authority \$450k, Hamilton Community Authority hotel tax remittance \$211k, RiversEdge supplies and entertainment \$300k, 911 Dispatch services \$166k)
- \$822,710 increase in Transfers Out (\$859,950 budgeted transfer to the Infrastructure Renewal Program - 2024 Fund for Eaton Avenue resurfacing project)

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



## Summary

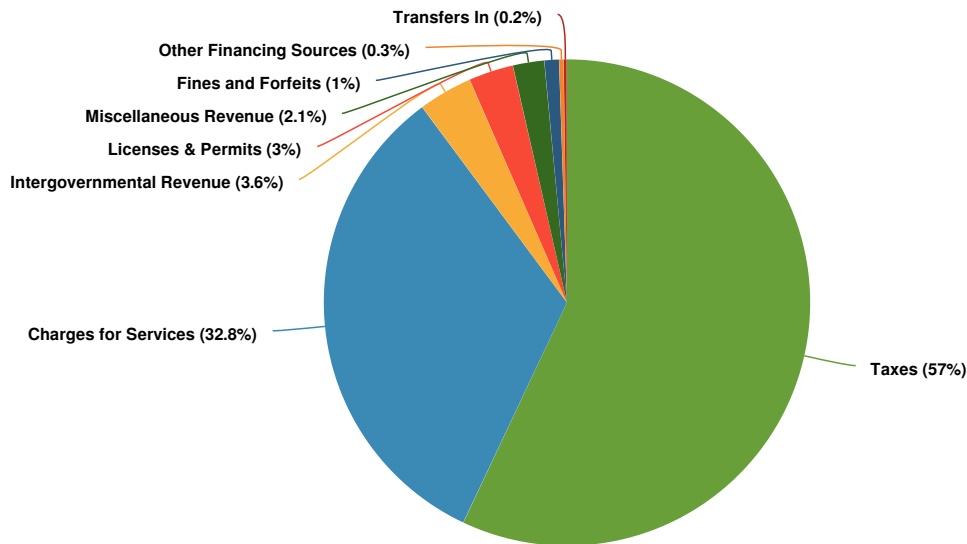
The City of Hamilton is projecting \$59,026,703 of revenue in 2024, which represents a 6.45% increase over the prior year. Budgeted expenditures are projected to increase by 6.45% or \$3,575,222 to \$59,026,703 in 2024.



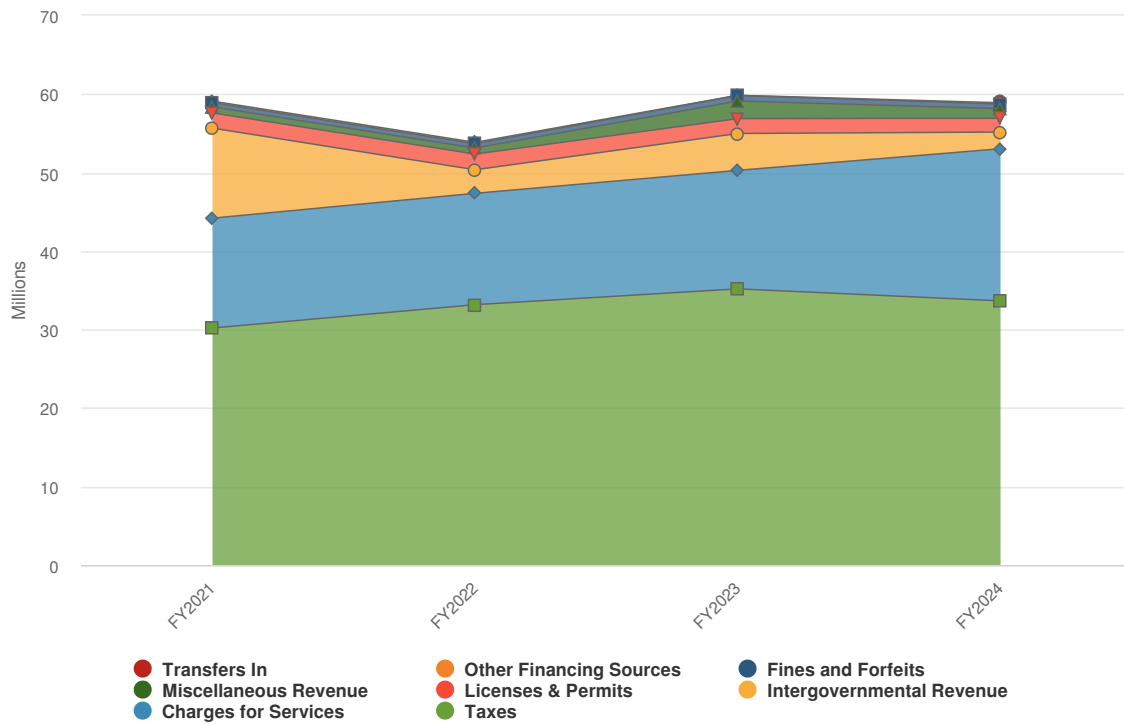
## Revenues by Source

The 2024 General Fund revenue budget includes a budgeted increase in income tax revenue of \$1,162,500, or 4.48% compared to the 2023 Adopted Budget. However, actual 2023 income tax collections are projected at \$29.1 million and the City budgeted \$27.12 million in 2024. Budgeted reimbursement from Other Funds increased \$156,600, or 1.44% compared to the 2023 Adopted Budget. This includes a \$117k combined increase to the four utility funds.

### Projected 2024 Revenues by Source



### Budgeted and Historical 2024 Revenues by Source

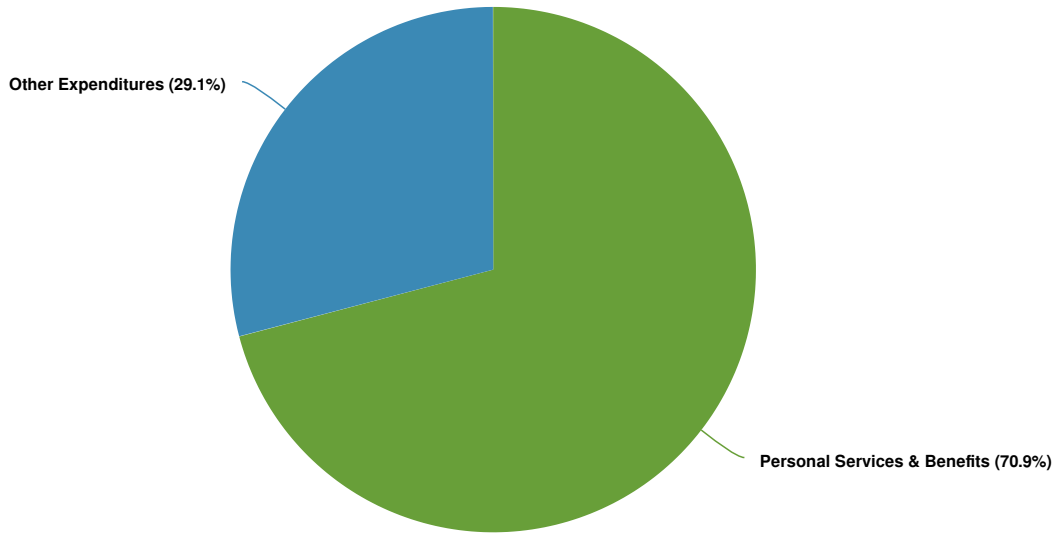


Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Revenue Source						
Taxes	\$30,194,205.04	\$33,168,322.86	\$35,186,354.61	\$31,628,500.00	\$33,656,860.00	6.4%
Licenses & Permits	\$1,938,462.04	\$2,001,524.87	\$1,897,562.33	\$1,712,570.00	\$1,751,500.00	2.3%
Intergovernmental Revenue	\$11,468,210.85	\$3,000,892.55	\$4,696,841.37	\$2,194,400.00	\$2,126,400.00	-3.1%
Charges for Services	\$14,000,327.59	\$14,189,792.94	\$15,097,066.03	\$18,710,793.00	\$19,381,058.00	3.6%
Other Financing Sources	\$175,968.95	\$175,829.63	\$15,988.66	\$175,000.00	\$175,000.00	0%
Fines and Forfeits	\$553,186.06	\$546,334.02	\$717,168.82	\$571,318.00	\$571,318.00	0%
Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$126,980.00	N/A
Miscellaneous Revenue	\$772,208.21	\$772,191.92	\$2,240,112.91	\$458,900.00	\$1,237,587.00	169.7%
<b>Total Revenue Source:</b>	<b>\$59,102,568.74</b>	<b>\$53,854,888.79</b>	<b>\$59,851,094.73</b>	<b>\$55,451,481.00</b>	<b>\$59,026,703.00</b>	<b>6.4%</b>



# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Expense Objects						
Personal Services & Benefits	\$35,976,980.07	\$12,361,407.12	\$41,219,514.14	\$40,081,457.00	\$41,857,041.00	4.4%
Other Expenditures	\$23,500,607.97	\$38,911,146.06	\$20,590,913.27	\$15,370,024.00	\$17,169,662.00	11.7%
Capital Improvements	\$1,534,052.77	\$631,219.62	\$896,471.82	\$0.00	\$0.00	0%
<b>Total Expense Objects:</b>	<b>\$61,011,640.81</b>	<b>\$51,903,772.80</b>	<b>\$62,706,899.23</b>	<b>\$55,451,481.00</b>	<b>\$59,026,703.00</b>	<b>6.4%</b>



# One Renaissance Center Fund

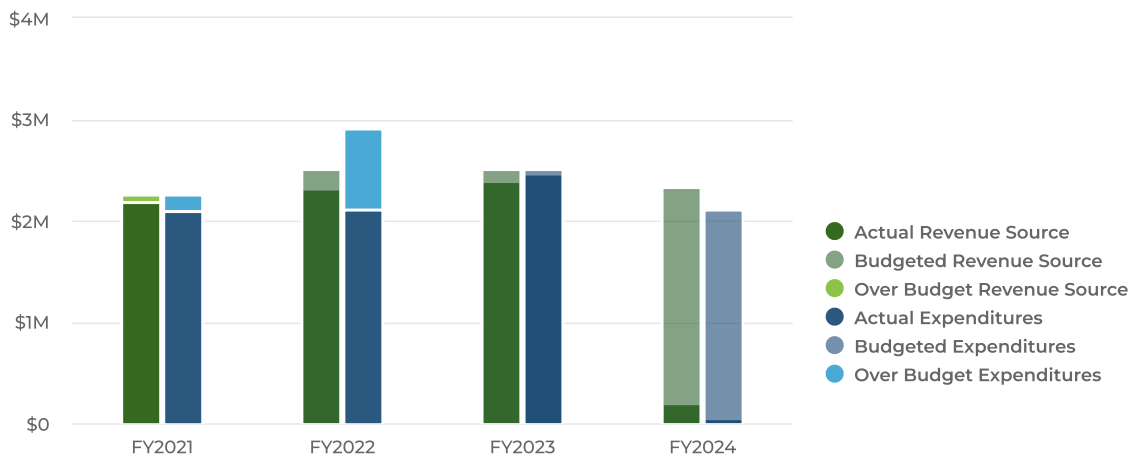
The One Renaissance Center Fund is used to account for the revenues and expenses associated with the office tower known as One Renaissance Center. Rents paid by City departments and any other entities leasing space within the One Renaissance Center building constitute almost all revenue to this fund. Expenditures within this fund include the ongoing operating and maintenance costs of One Renaissance Center and lease payments to the Hamilton Community Authority, which purchased the building from the City in 2019.

## Budgetary Highlights

2024 budgeted revenues are anticipated to decrease slightly compared to 2023 due to an anticipated reduction in rental revenue from outside tenants.

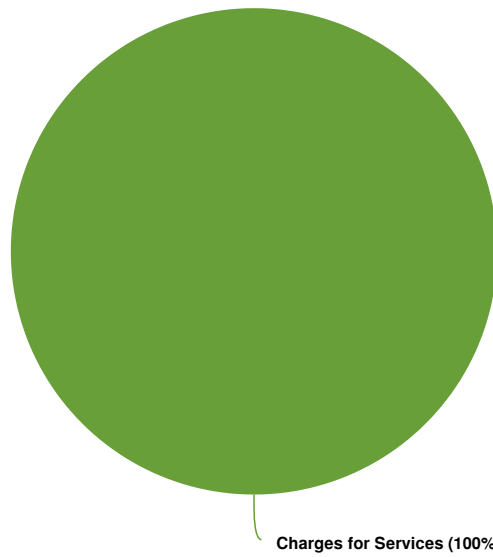
### Summary

The City of Hamilton is projecting \$2,340,895 of revenue in 2024, which represents a 7.19% decrease over the prior year. Budgeted expenditures are projected to decrease by 15.97% or \$402,481 to \$2,116,980 in 2024.

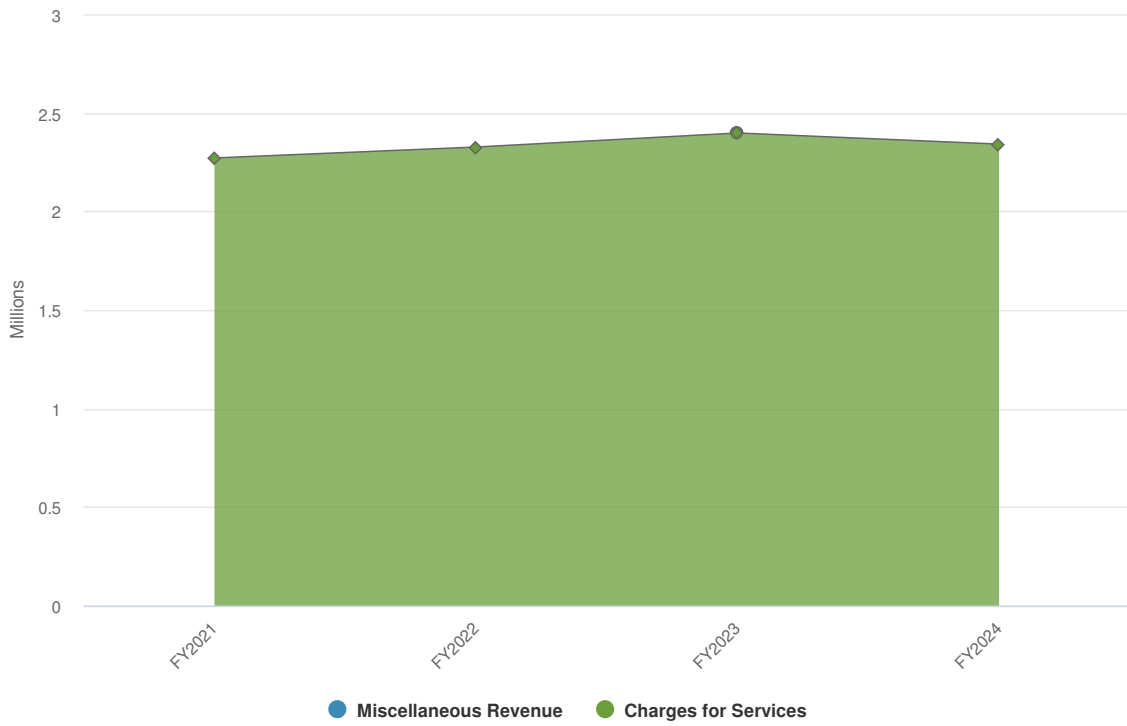


# Revenues by Source

## Projected 2024 Revenues by Source



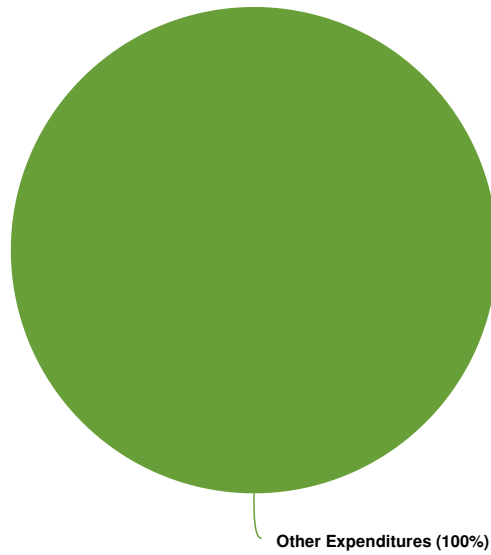
## Budgeted and Historical 2024 Revenues by Source



Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Revenue Source						
Charges for Services	\$2,270,647.88	\$2,326,064.17	\$2,397,368.82	\$2,522,268.00	\$2,340,895.00	-7.2%
Miscellaneous Revenue	\$0.00	\$0.00	\$38.40	\$0.00	\$0.00	0%
<b>Total Revenue Source:</b>	<b>\$2,270,647.88</b>	<b>\$2,326,064.17</b>	<b>\$2,397,407.22</b>	<b>\$2,522,268.00</b>	<b>\$2,340,895.00</b>	<b>-7.2%</b>

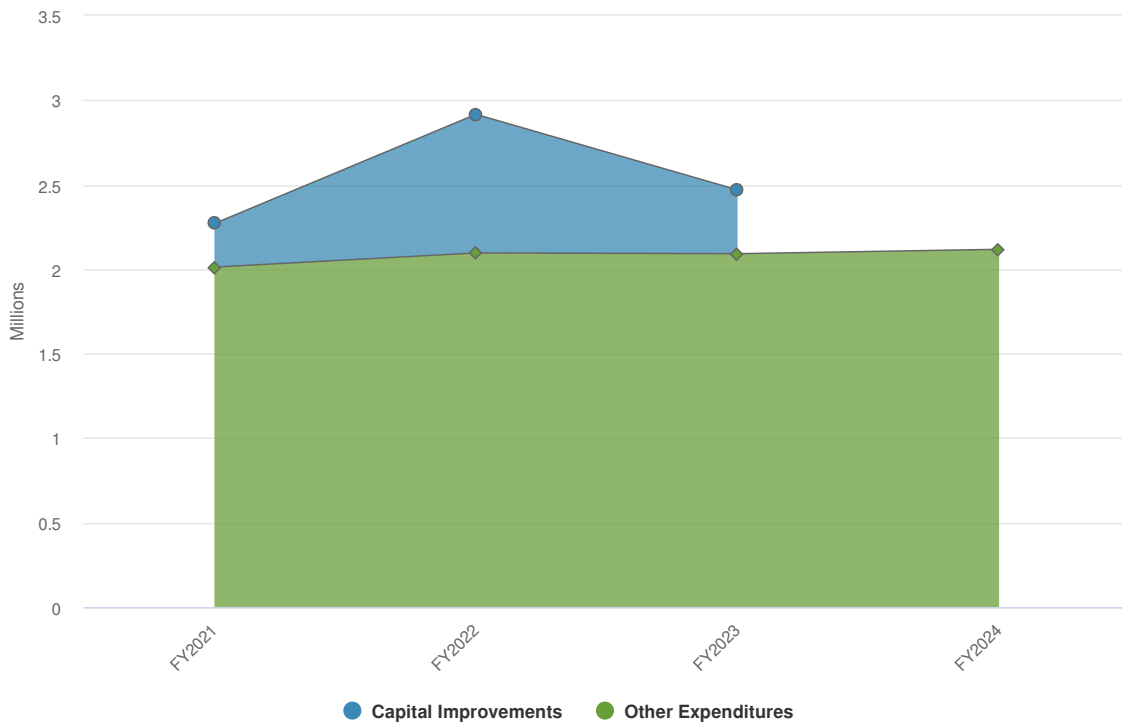
## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type





### Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Expense Objects						
Other Expenditures	\$2,011,660.41	\$2,095,499.33	\$2,091,033.66	\$2,519,461.00	\$2,116,980.00	-16%
Capital Improvements	\$258,041.29	\$820,358.60	\$377,669.93	\$0.00	\$0.00	0%
<b>Total Expense Objects:</b>	<b>\$2,269,701.70</b>	<b>\$2,915,857.93</b>	<b>\$2,468,703.59</b>	<b>\$2,519,461.00</b>	<b>\$2,116,980.00</b>	<b>-16%</b>



# Public Safety and Health Income Tax Fund

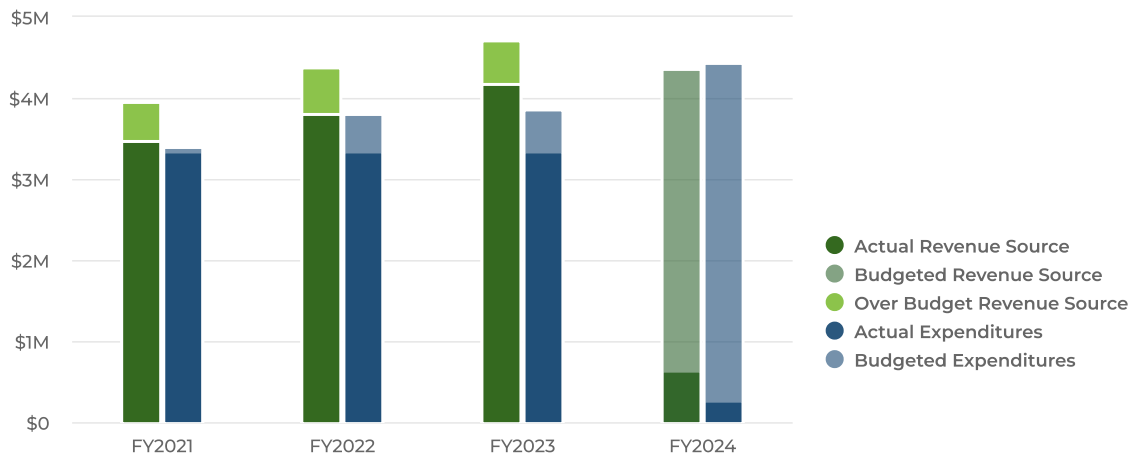
The Public Safety/Health Income Tax Fund is used to support designated public health and public safety expenditures and is supported by 12.5% of the City's income tax collections.

## Budgetary Highlights

2024 budgeted revenue is projecting an increase to budgeted income tax revenue. All revenue will be reimbursed back to the General Fund for support of police, fire, and health department activities.

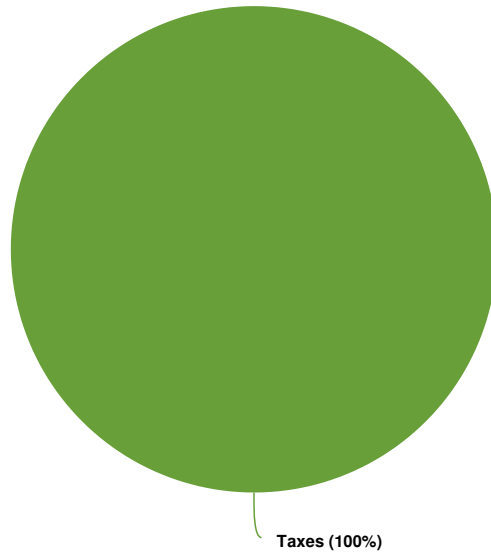
### Summary

The City of Hamilton is projecting revenue of \$4,375,000 in 2024, which represents a 4.48% increase over the prior year. Budgeted expenditures are projected to increase by 15.07% or \$582,415 to \$4,448,000 in 2024.

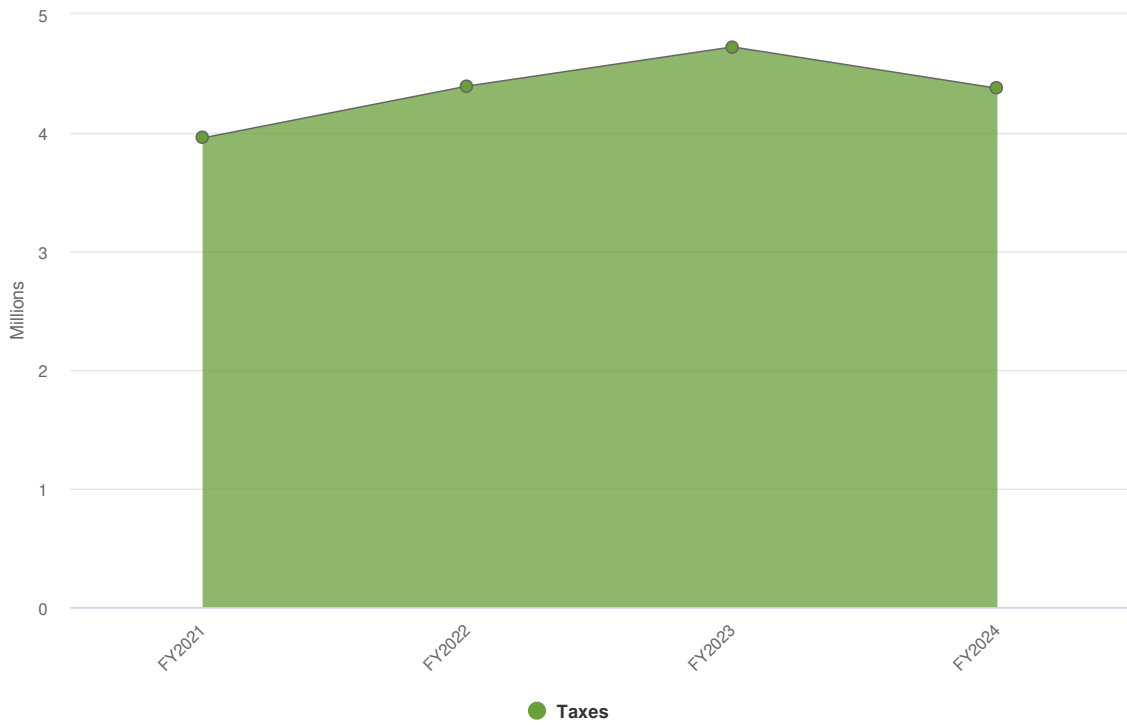


# Revenues by Source

## Projected 2024 Revenues by Source



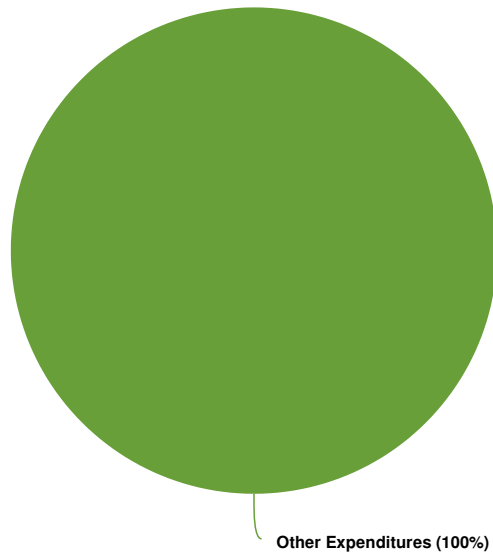
## Budgeted and Historical 2024 Revenues by Source



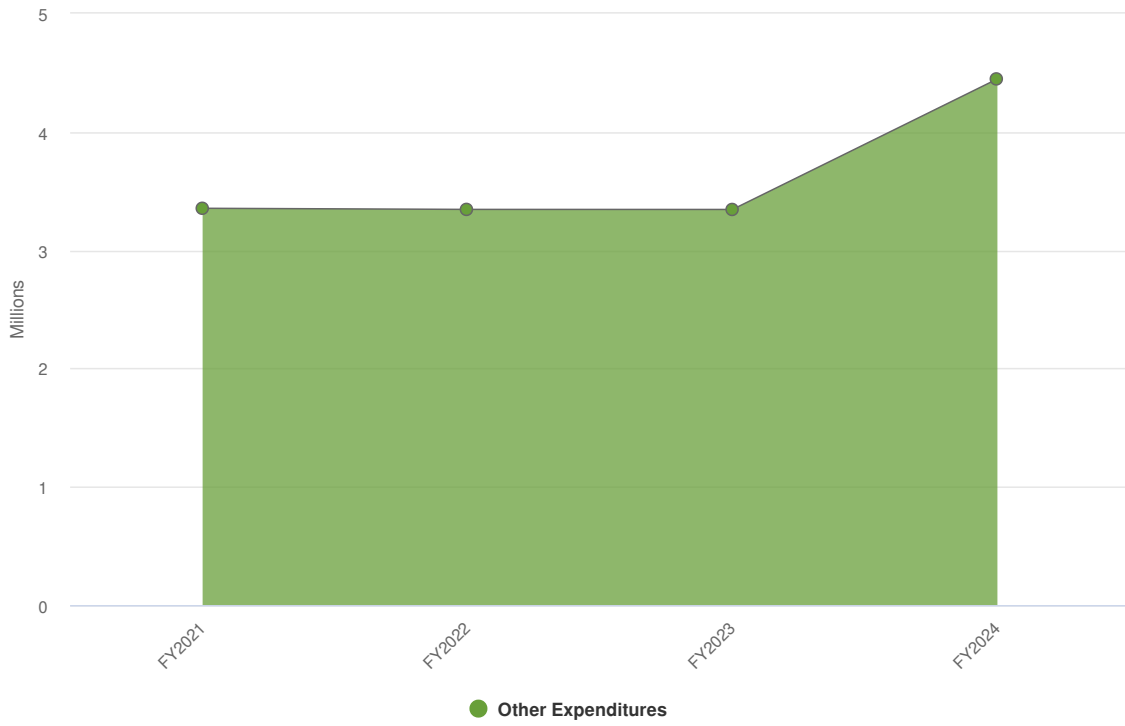
Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Revenue Source						
Taxes	\$3,956,064.15	\$4,394,076.40	\$4,724,002.11	\$4,187,500.00	\$4,375,000.00	4.5%
<b>Total Revenue Source:</b>	<b>\$3,956,064.15</b>	<b>\$4,394,076.40</b>	<b>\$4,724,002.11</b>	<b>\$4,187,500.00</b>	<b>\$4,375,000.00</b>	<b>4.5%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Expense Objects						
Other Expenditures	\$3,354,243.68	\$3,344,831.30	\$3,344,265.58	\$3,865,585.00	\$4,448,000.00	15.1%
<b>Total Expense Objects:</b>	<b>\$3,354,243.68</b>	<b>\$3,344,831.30</b>	<b>\$3,344,265.58</b>	<b>\$3,865,585.00</b>	<b>\$4,448,000.00</b>	<b>15.1%</b>



# Hamilton Capital Improvement Debt Service Fund

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

## Budgetary Highlights

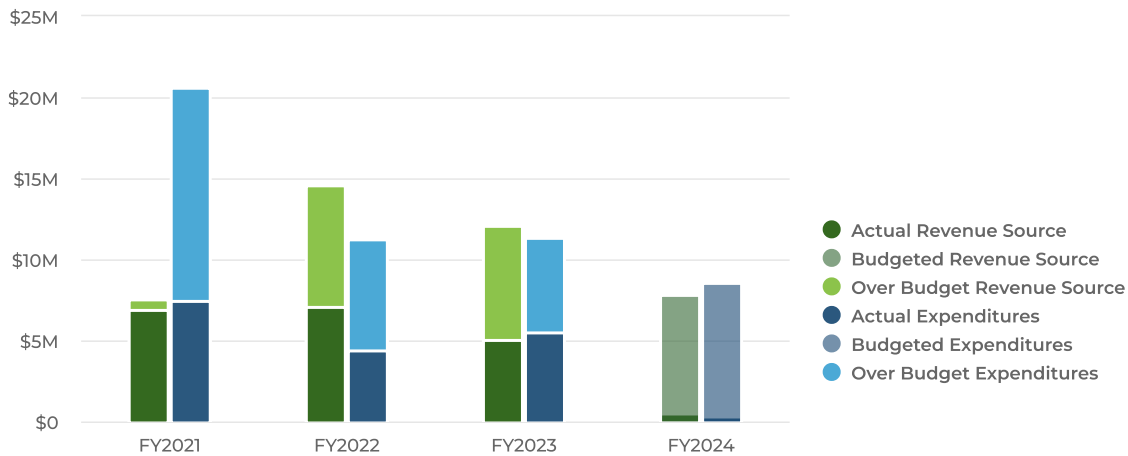
The 2024 Adopted Budget includes the following projects:

- o Beltline Project — \$372,400
- o Police Department, Cruisers (marked and unmarked) — \$126,000
- o Police Department, Body Worn Cameras — \$75,000
- o Fire Department, Engine 24 Replacement — \$200,000
- o Fire Department, Medic Unit and Power Cot — \$225,000
- o Fire Department, Station 25 Rear Ramp Replacement — \$60,000
- o Fire Department, Breathing Air Compressors — \$65,000
- o Fire Department, Chief Vehicle Replacement — \$60,000
- o Fire Department, SCBA Wash Station — \$30,000
- o Health Department, Vehicle Replacement — \$21,000
- o Public Works, Pole Painting Project — \$35,000

The Hamilton Capital Improvement and Debt Service Fund's 2024 Adopted Budget includes a transfer of \$2,928,011 to the Debt Service Fund for annual debt service requirements.

## Summary

The City of Hamilton is projecting revenue of \$7,904,880 in 2024, which represents a 56.61% increase from the prior year adopted budget. Budgeted expenditures are projected to increase by 55.04% or \$3,041,467 to \$8,567,595 in 2024.

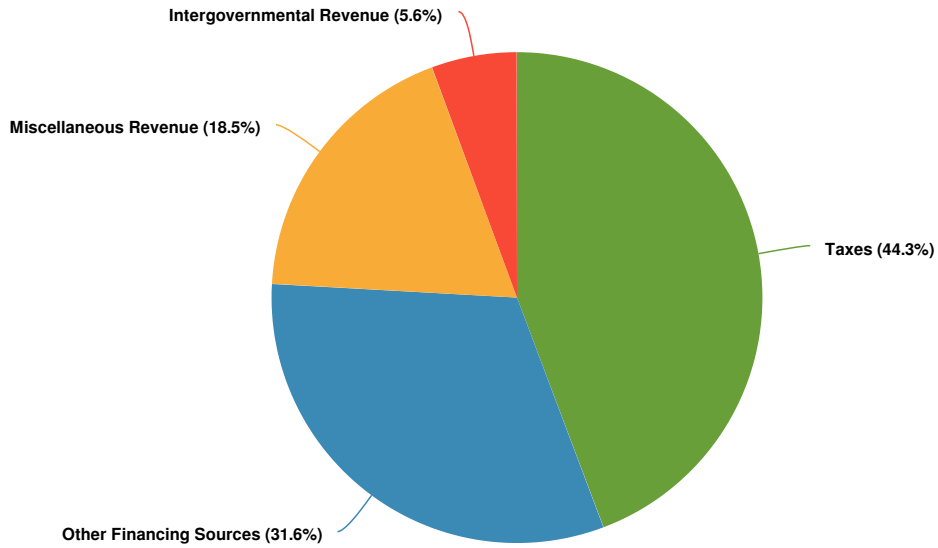


The large increases to actual expenses in 2021 are attributed to the Spooky Nook at Champion Mill project. In 2020, the City finalized the capital stack with the developer which included a net \$20,250,000 loan (gross \$28,700,000) from the City to the developer. The City was due to close on a public sale of debt for the proceeds to commit to the developer for this loan in March 2020. This was the same timeframe the COVID-19 Pandemic began shutting down the global markets and economies. The City was fortunate to have Key Bank step in and structure a private note sale that mirrored a bond and was able to have Bond Counsel approve the transaction. In October 2020, after the markets started to return to normal, a public sale was finalized and the note issued by Key Bank was refunded. The loan was drawn as construction progressed at the site and was accounted for as an expense in this fund. The funds are expected to be fully drawn by the end of 2024.

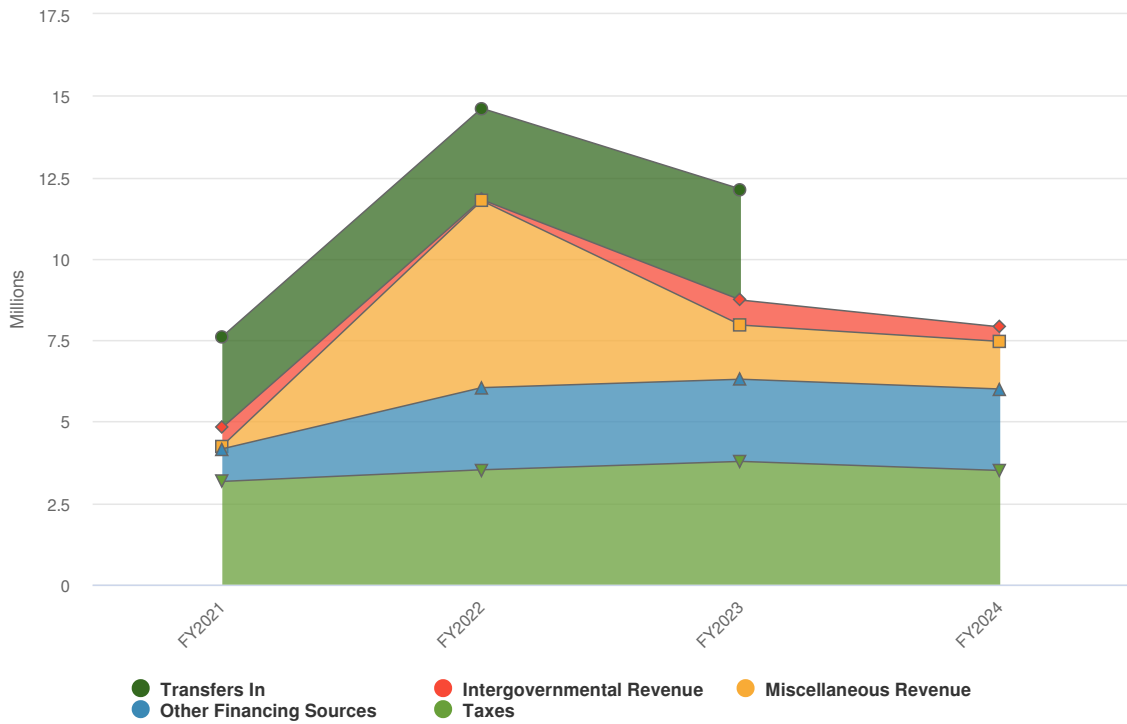


# Revenues by Source

## Projected 2024 Revenues by Source



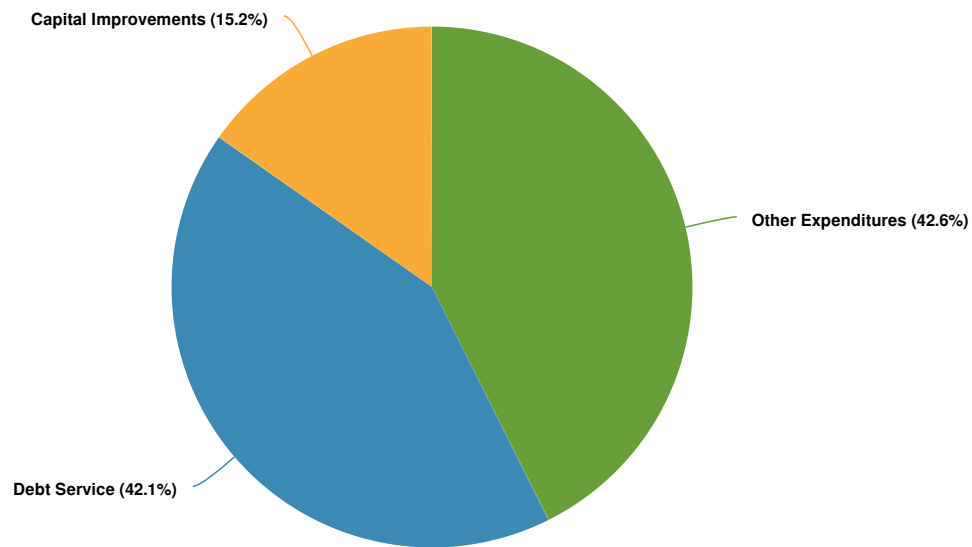
## Budgeted and Historical 2024 Revenues by Source



Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Revenue Source						
Taxes	\$3,164,854.80	\$3,521,829.34	\$3,779,203.10	\$3,350,000.00	\$3,500,000.00	4.5%
Intergovernmental Revenue	\$559,426.00	\$34,665.63	\$768,244.45	\$630,000.00	\$444,400.00	-29.5%
Other Financing Sources	\$1,000,000.00	\$2,519,815.84	\$2,521,000.00	\$0.00	\$2,500,000.00	N/A
Transfers In	\$2,792,200.00	\$2,799,503.41	\$3,402,761.00	\$76,950.00	\$0.00	-100%
Miscellaneous Revenue	\$93,998.63	\$5,736,709.71	\$1,660,741.88	\$990,476.00	\$1,460,480.00	47.5%
<b>Total Revenue Source:</b>	<b>\$7,610,479.43</b>	<b>\$14,612,523.93</b>	<b>\$12,131,950.43</b>	<b>\$5,047,426.00</b>	<b>\$7,904,880.00</b>	<b>56.6%</b>

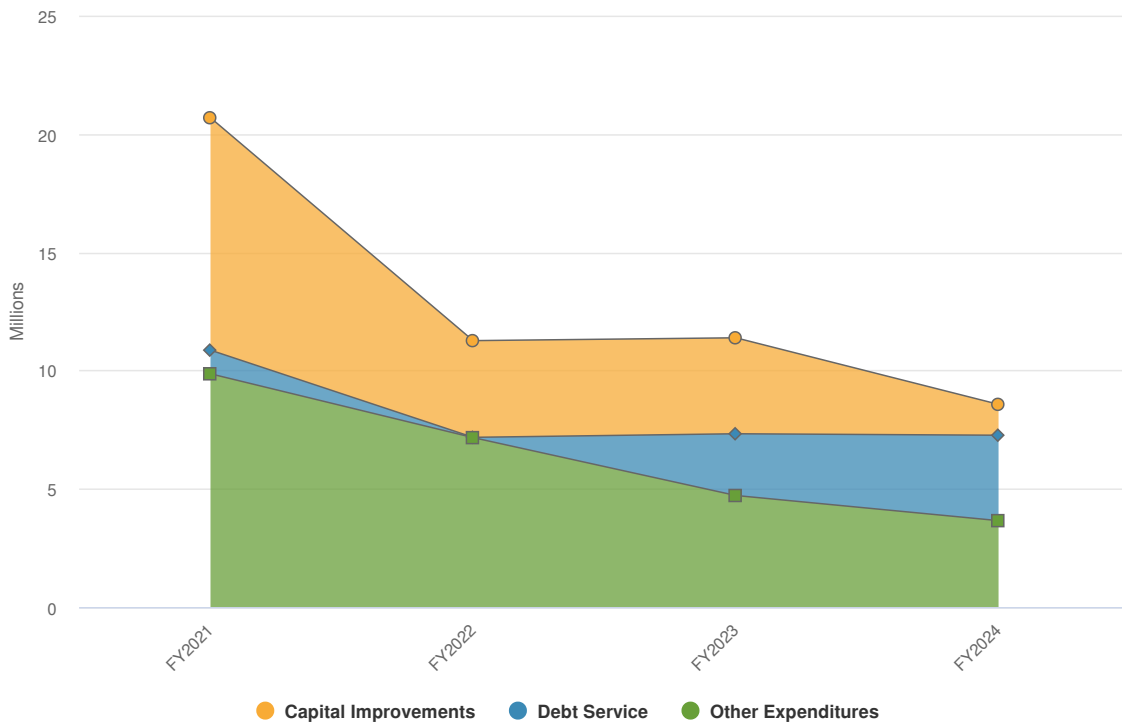
## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type





### Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Expense Objects						
Other Expenditures	\$9,858,927.94	\$7,161,070.09	\$4,714,802.96	\$3,433,612.00	\$3,651,786.00	6.4%
Capital Improvements	\$9,824,072.50	\$4,087,449.63	\$4,056,283.03	\$2,092,516.00	\$1,305,009.00	-37.6%
Debt Service	\$1,000,000.00	\$12,460.23	\$2,609,763.38	\$0.00	\$3,610,800.00	N/A
<b>Total Expense Objects:</b>	<b>\$20,683,000.44</b>	<b>\$11,260,979.95</b>	<b>\$11,380,849.37</b>	<b>\$5,526,128.00</b>	<b>\$8,567,595.00</b>	<b>55%</b>





# Land Reutilization Fund

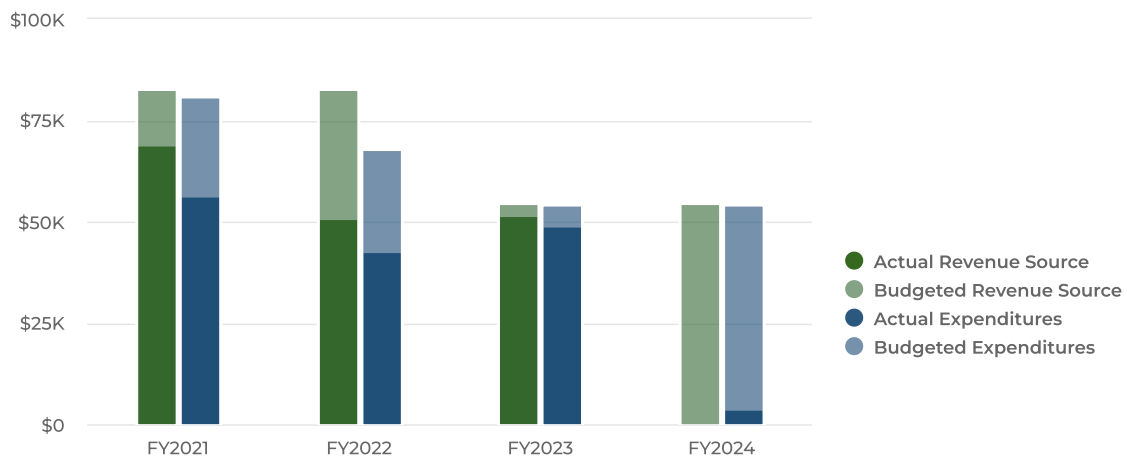
The Land Reutilization Fund accounts for revenues awarded to the City from the State of Ohio's Hardest Hit Grant Program for the purpose of demolishing, acquiring, securing, and maintaining nuisance residential properties. If eligible, the City may take ownership of these properties for the City's Land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

## Budgetary Highlights

In 2024, \$50,000 in transfers from the General Fund has been budgeted. The City will appropriate these funds for acquisition and demolition of blighted properties and salaries for the Quick Strike Team, which is responsible for maintaining Land Bank properties.

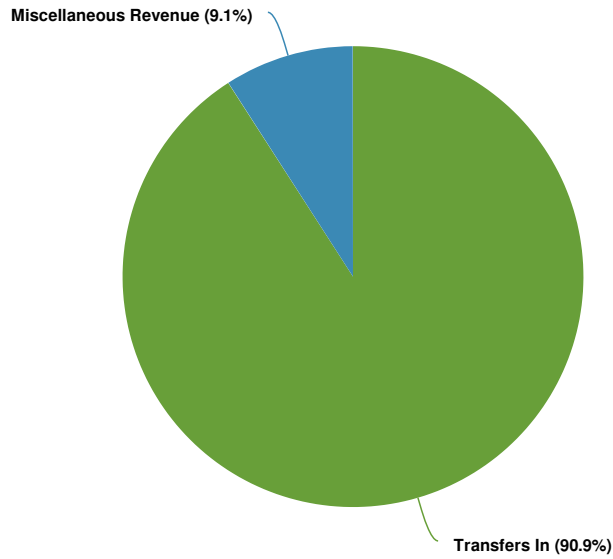
## Summary

The City of Hamilton is projecting \$55,000 of revenue in 2024, no change from the 2023 Adopted Budget. Budgeted expenditures are projected to increase by 0.31% or \$168 to \$54,497 in 2024.

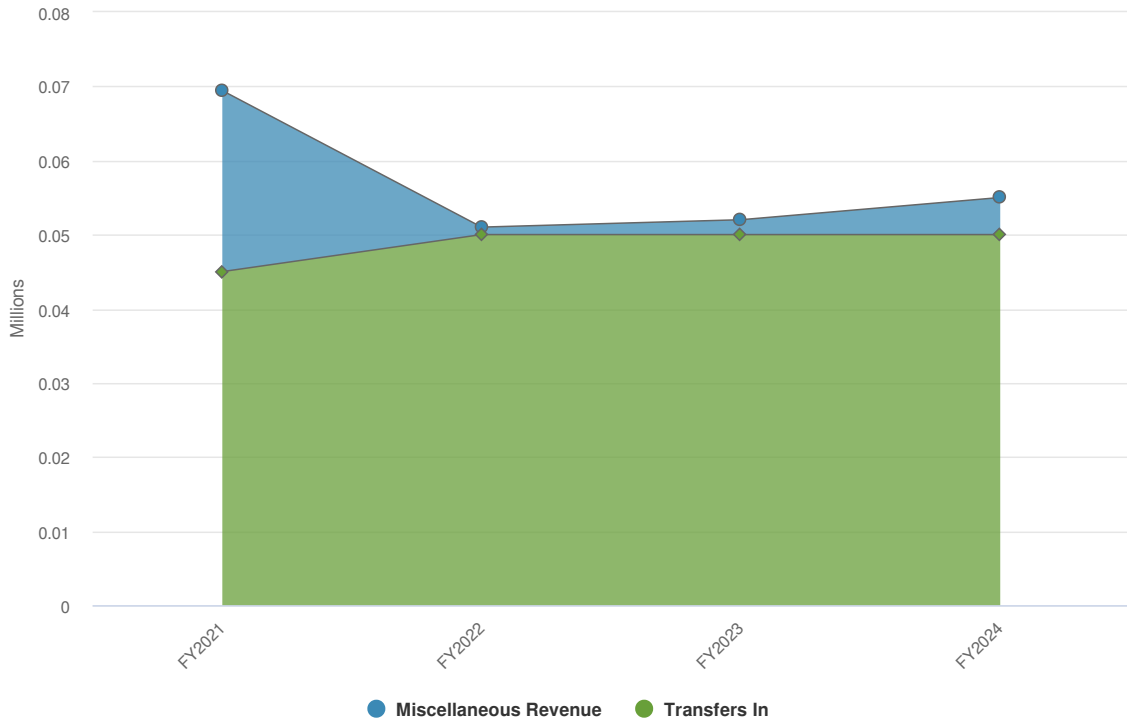


# Revenues by Source

## Projected 2024 Revenues by Source



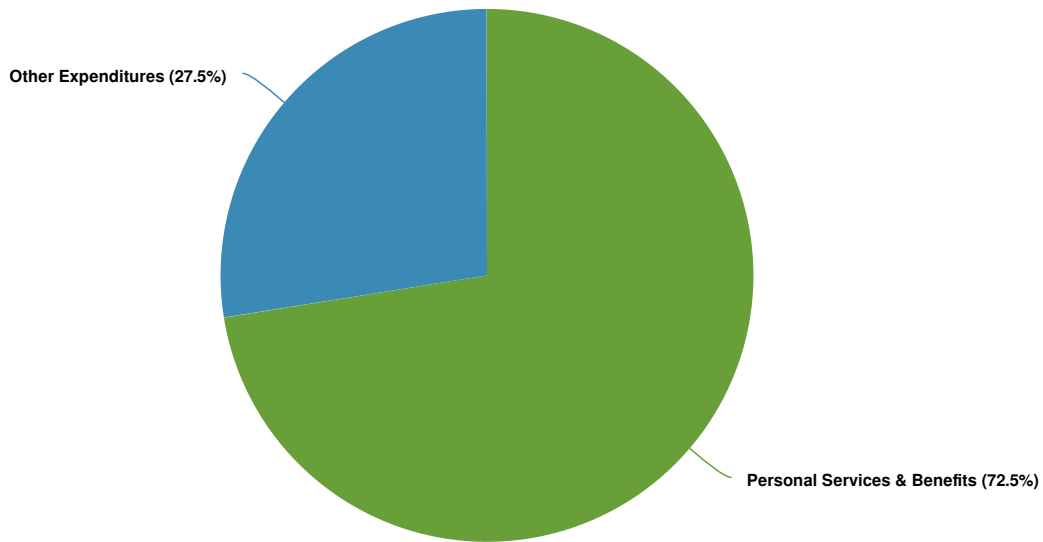
## Budgeted and Historical 2024 Revenues by Source



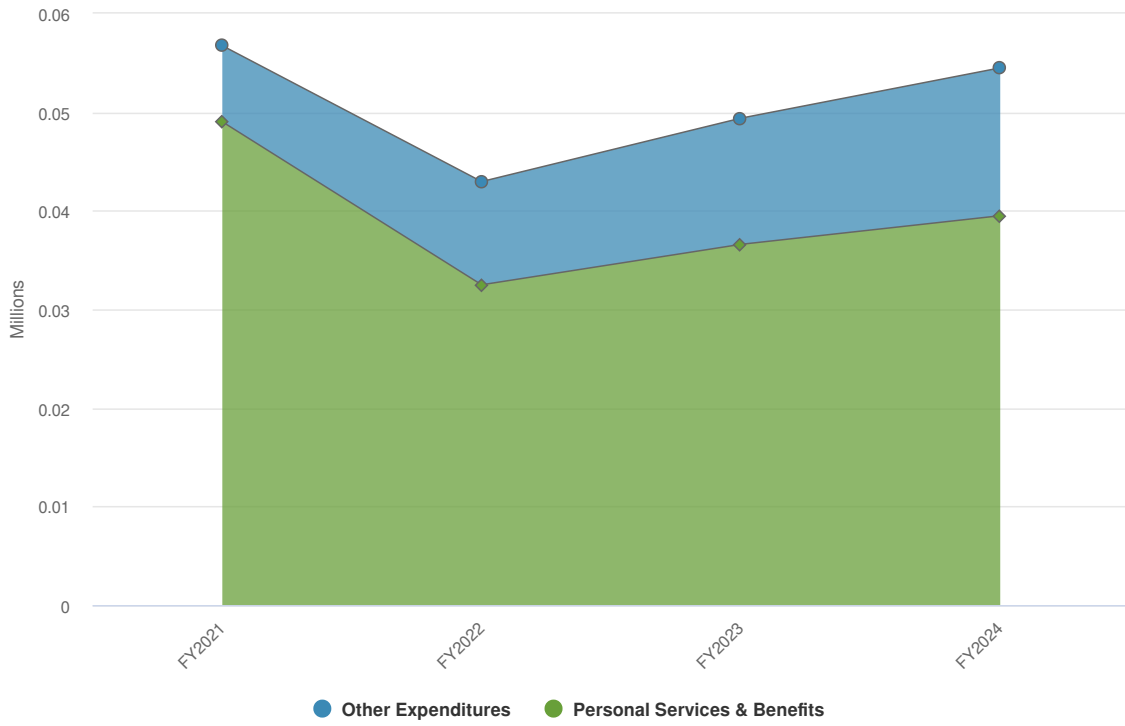
Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Revenue Source						
Transfers In	\$45,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	0%
Miscellaneous Revenue	\$24,425.87	\$1,005.00	\$2,001.00	\$5,000.00	\$5,000.00	0%
<b>Total Revenue Source:</b>	<b>\$69,425.87</b>	<b>\$51,005.00</b>	<b>\$52,001.00</b>	<b>\$55,000.00</b>	<b>\$55,000.00</b>	<b>0%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Expense Objects						
Personal Services & Benefits	\$49,026.60	\$32,489.39	\$36,593.49	\$39,329.00	\$39,497.00	0.4%
Other Expenditures	\$7,720.00	\$10,470.63	\$12,800.00	\$15,000.00	\$15,000.00	0%
<b>Total Expense Objects:</b>	<b>\$56,746.60</b>	<b>\$42,960.02</b>	<b>\$49,393.49</b>	<b>\$54,329.00</b>	<b>\$54,497.00</b>	<b>0.3%</b>

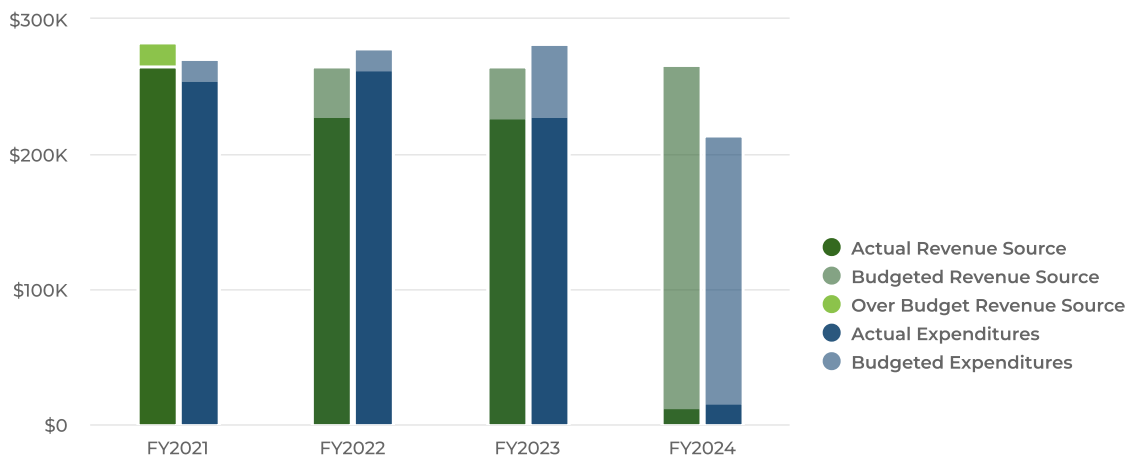
*This fund accounts for revenue from probation fees used to offset Probation Officers' salaries & benefits along with paying for other miscellaneous expenses associated with the Hamilton Municipal Court's Probation Services.*

## Budgetary Highlights

The Probation Services Fund had retained a healthy fund balance over the years, resulting in the decision to end transfers in from the General Fund to support Probation Services. However, the fund began requiring transfers from the General Fund again in 2019 and continuing through 2023. An additional \$80,000 transfer from the General Fund is budgeted in 2024. The fees collected by the fund for drug testing are expected to remain consistent with 2023.

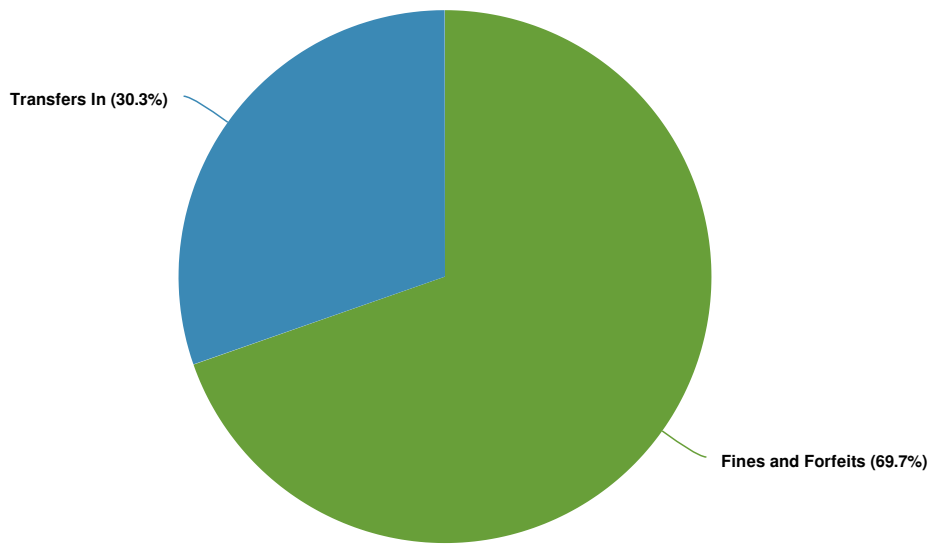
## Summary

*The City of Hamilton is projecting \$267,000 of revenue in 2024, an increase of \$1,000 or 0.38% from the prior year. Budgeted expenditures are projected to decrease by 23.98% or \$67,693 to \$214,649 in 2024.*

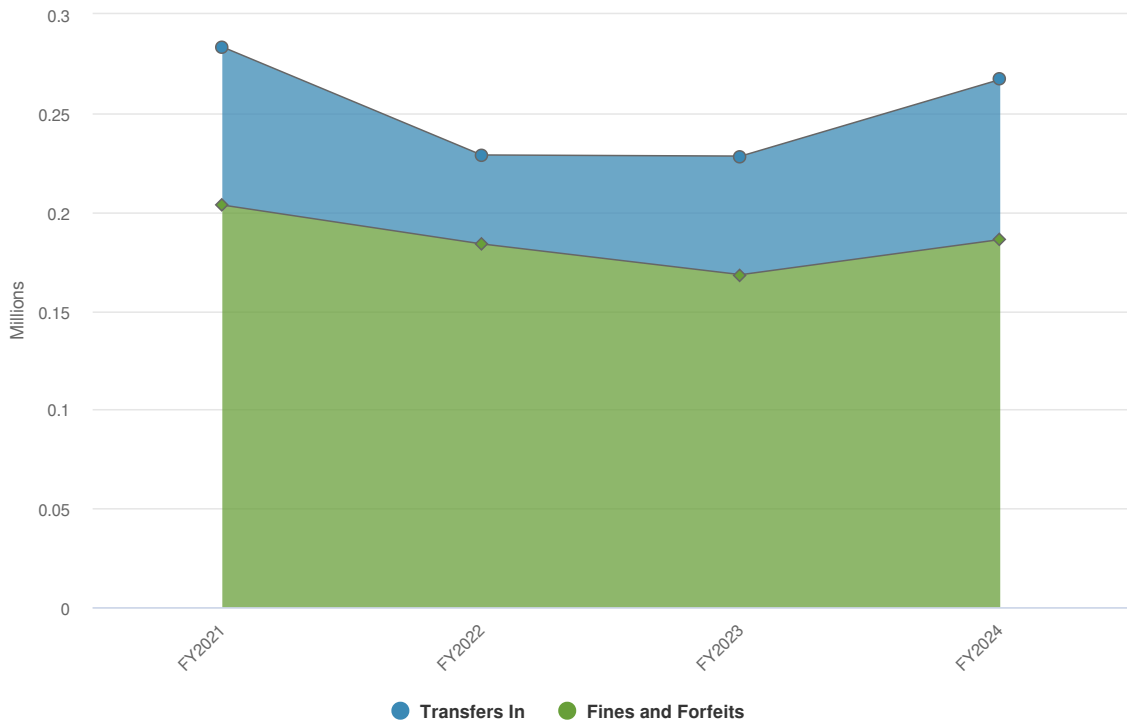


# Revenues by Source

## Projected 2024 Revenues by Source



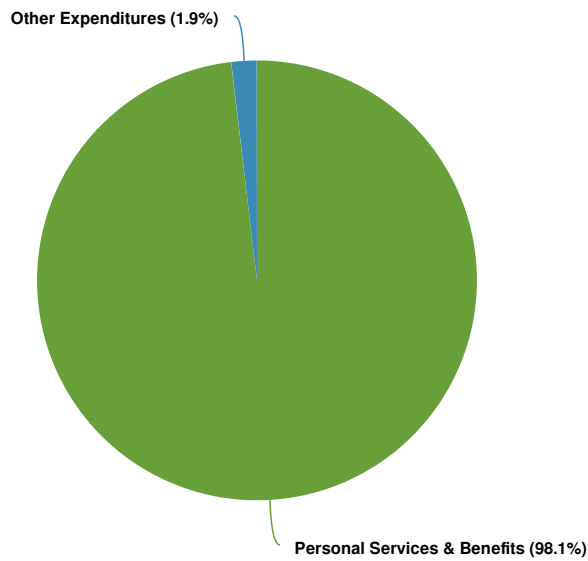
## Budgeted and Historical 2024 Revenues by Source



Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Revenue Source						
Fines and Forfeits	\$203,463.76	\$183,783.61	\$168,221.25	\$186,000.00	\$186,000.00	0%
Transfers In	\$80,000.00	\$45,000.00	\$60,000.00	\$80,000.00	\$81,000.00	1.3%
<b>Total Revenue Source:</b>	<b>\$283,463.76</b>	<b>\$228,783.61</b>	<b>\$228,221.25</b>	<b>\$266,000.00</b>	<b>\$267,000.00</b>	<b>0.4%</b>

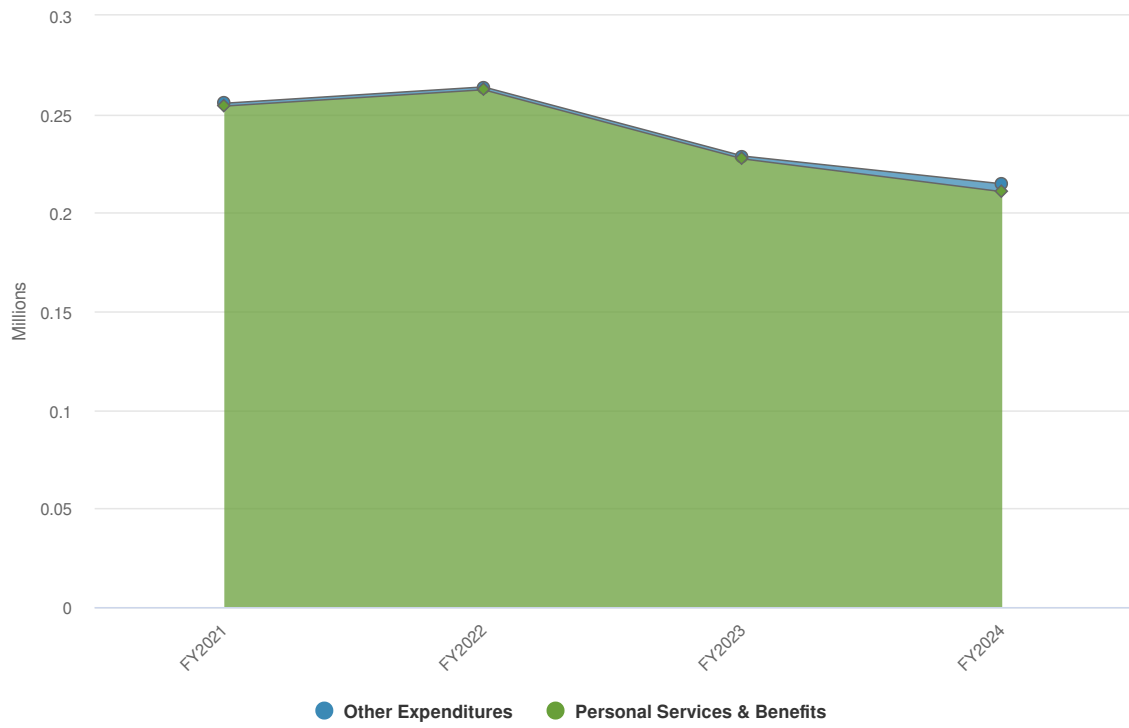
## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type





### Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Expense Objects						
Personal Services & Benefits	\$254,080.58	\$262,369.96	\$227,299.61	\$278,342.00	\$210,649.00	-24.3%
Other Expenditures	\$1,440.10	\$1,444.30	\$1,446.10	\$4,000.00	\$4,000.00	0%
<b>Total Expense Objects:</b>	<b>\$255,520.68</b>	<b>\$263,814.26</b>	<b>\$228,745.71</b>	<b>\$282,342.00</b>	<b>\$214,649.00</b>	<b>-24%</b>

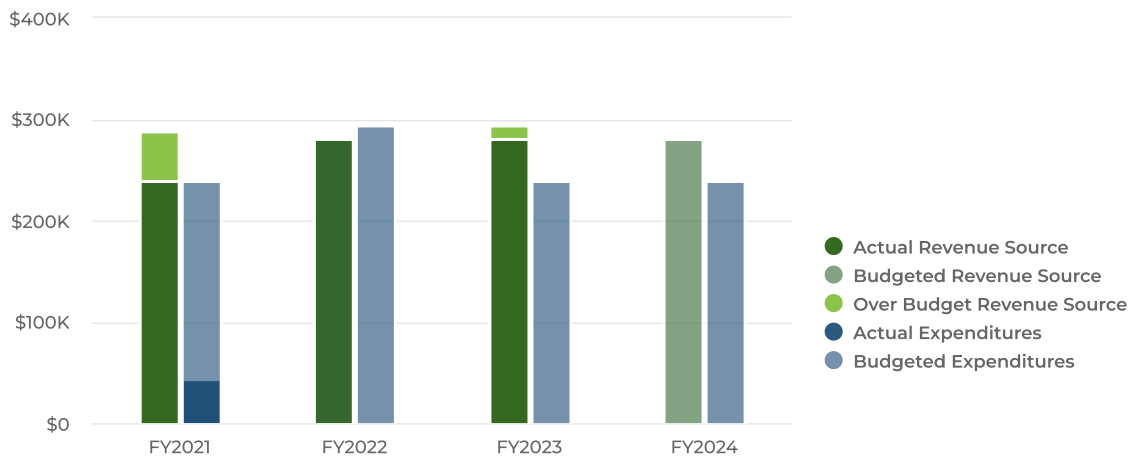


## Budgetary Highlights

The 2024 Adopted Budget anticipates revenue of \$282,000, no change from 2023. The monies in this fund are reimbursed back into the General Fund as a revenue source. The City expects to reimburse the General Fund \$240,000 in 2024, no change from 2023.

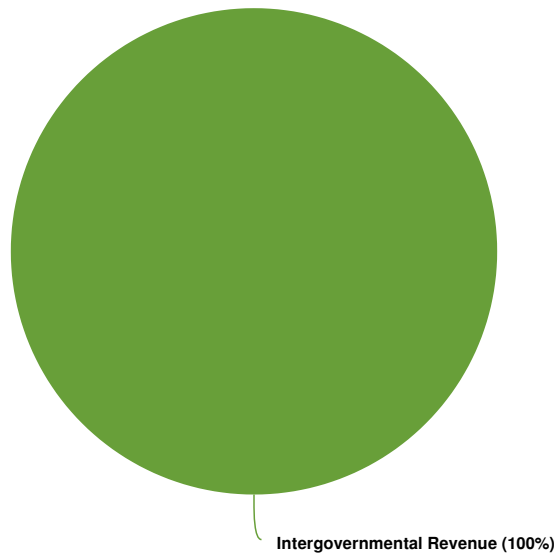
## Summary

*The City of Hamilton is projecting \$282,000 of revenue in 2024, which represents a 0.00% increase over the prior year. Budgeted expenditures are projected to remain the same at \$240,000 in 2024.*

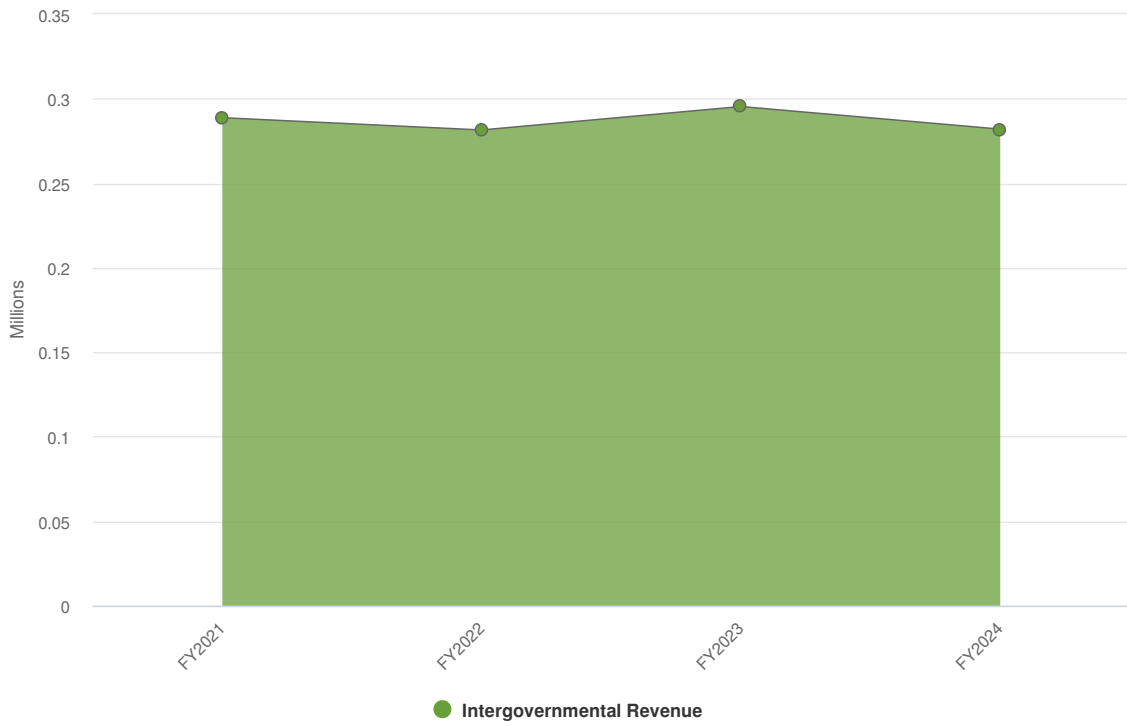


# Revenues by Source

## Projected 2024 Revenues by Source



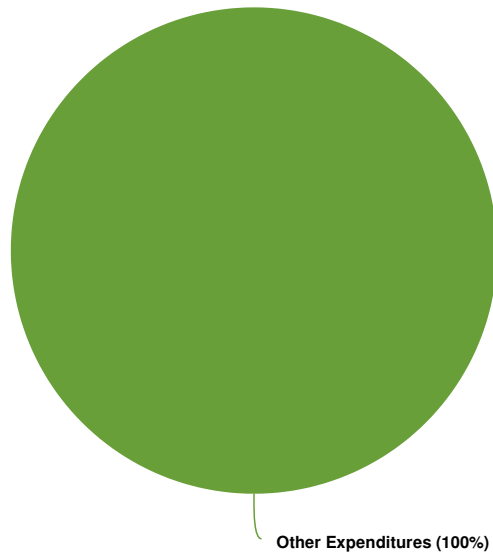
## Budgeted and Historical 2024 Revenues by Source



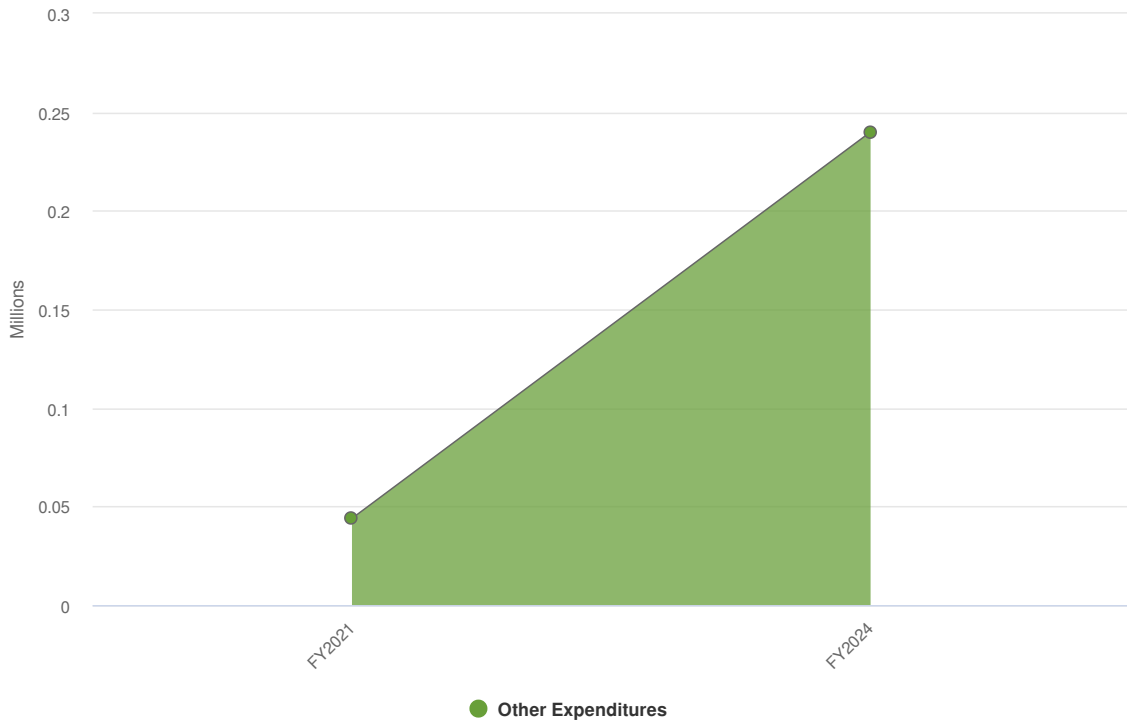
Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Revenue Source						
Intergovernmental Revenue	\$288,758.46	\$281,498.57	\$295,375.44	\$282,000.00	\$282,000.00	0%
<b>Total Revenue Source:</b>	<b>\$288,758.46</b>	<b>\$281,498.57</b>	<b>\$295,375.44</b>	<b>\$282,000.00</b>	<b>\$282,000.00</b>	<b>0%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Expense Objects						
Other Expenditures	\$43,956.00	\$0.00	\$0.00	\$240,000.00	\$240,000.00	0%
<b>Total Expense Objects:</b>	<b>\$43,956.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$240,000.00</b>	<b>\$240,000.00</b>	<b>0%</b>



# Police Levy Fund

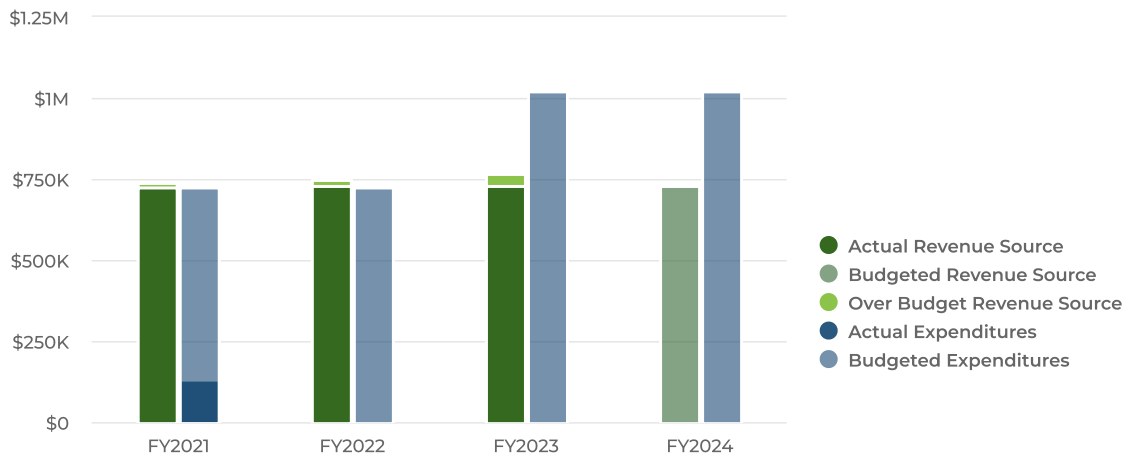
The Police Levy Fund is used to support additional police personnel, motor vehicles, and equipment for the Police Division and is funded by a one-mill property tax levy.

## Budgetary Highlights

The 2024 Adopted Budget anticipates revenues to stay the same as 2023 at \$732,000. The monies in this fund are reimbursed back into the General Fund as a revenue source. The City is budgeting \$1,025,000 in 2024 expenditures, no change from the 2023 adopted budget.

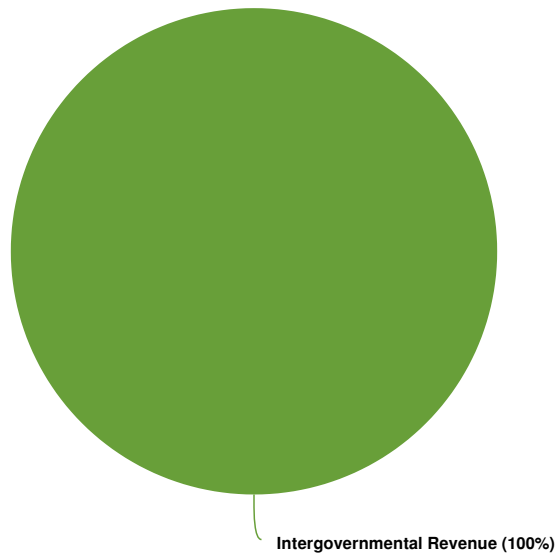
## Summary

The City of Hamilton is projecting revenue of \$732,000 in 2024, no change from the prior year. Budgeted expenditures increased 0.00% or \$0 to \$1,025,000 in 2024.

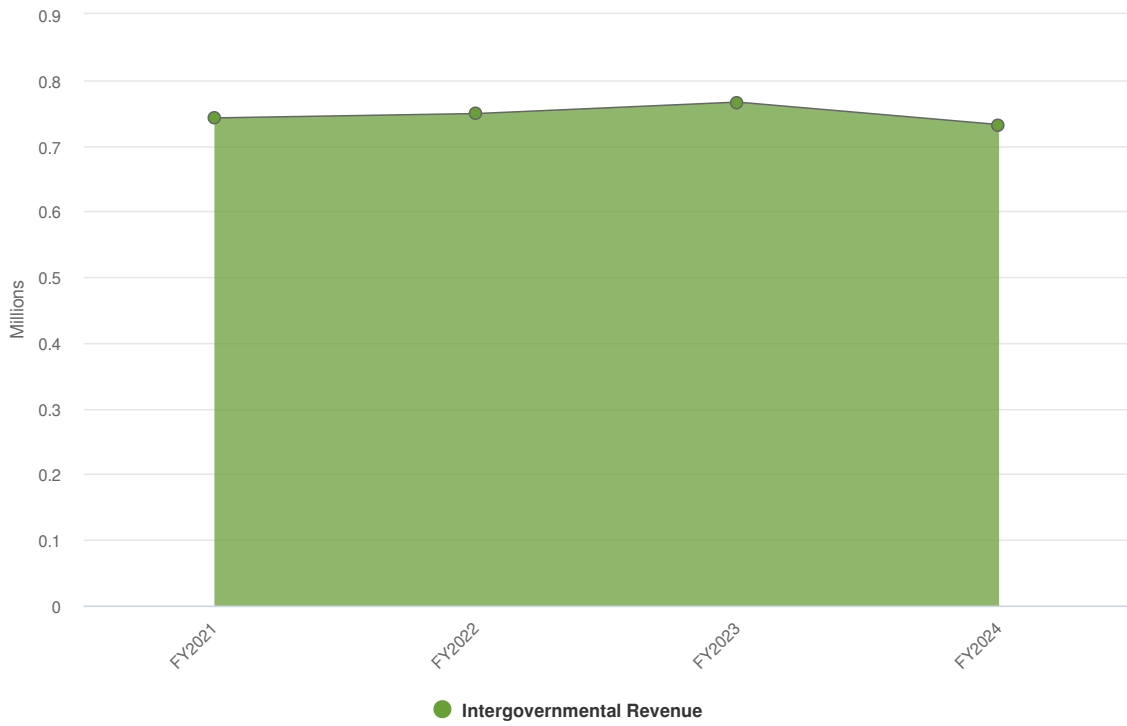


# Revenues by Source

## Projected 2024 Revenues by Source



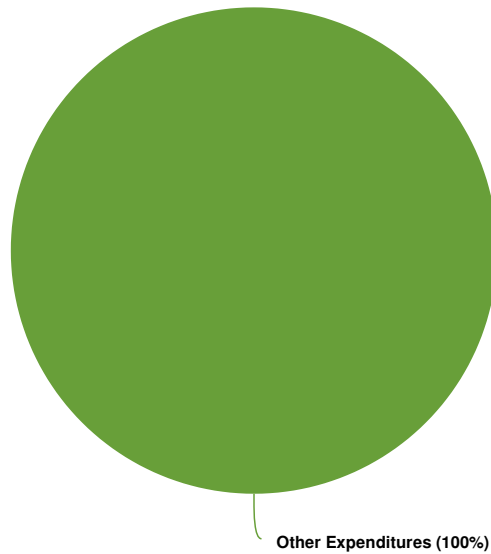
## Budgeted and Historical 2024 Revenues by Source



Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Revenue Source						
Intergovernmental Revenue	\$742,138.12	\$748,750.71	\$766,225.04	\$732,000.00	\$732,000.00	0%
<b>Total Revenue Source:</b>	<b>\$742,138.12</b>	<b>\$748,750.71</b>	<b>\$766,225.04</b>	<b>\$732,000.00</b>	<b>\$732,000.00</b>	<b>0%</b>

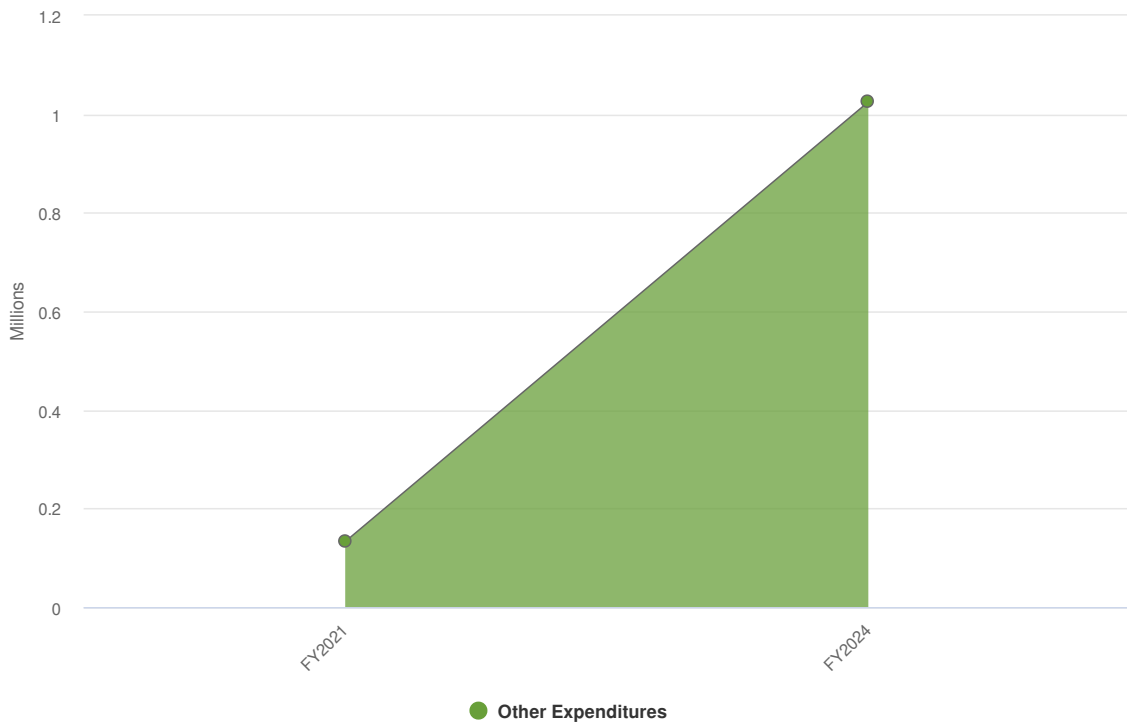
## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type





### Budgeted and Historical Expenditures by Expense Type



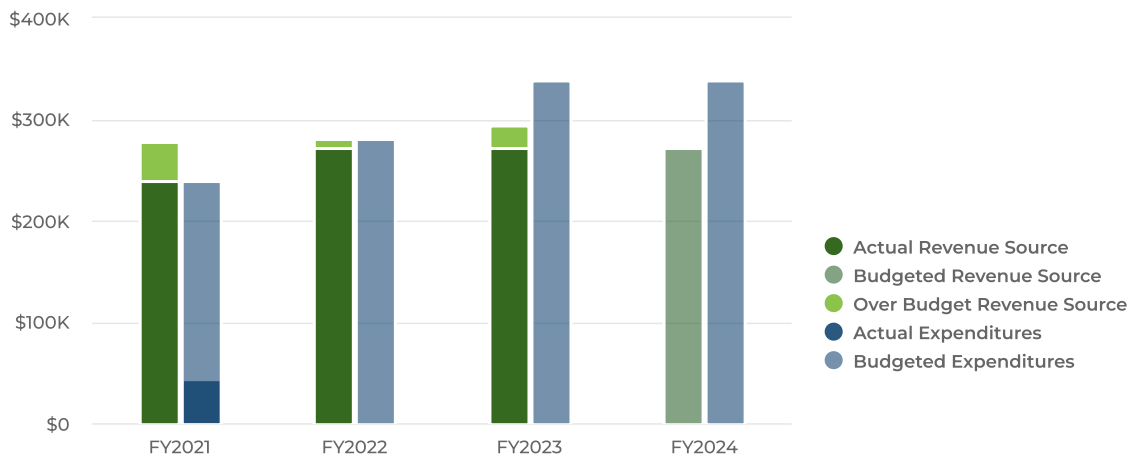
Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Expense Objects						
Other Expenditures	\$132,784.00	\$0.00	\$0.00	\$1,025,000.00	\$1,025,000.00	0%
<b>Total Expense Objects:</b>	<b>\$132,784.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,025,000.00</b>	<b>\$1,025,000.00</b>	<b>0%</b>

## Budgetary Highlights

The 2024 Adopted Budget anticipates revenue increases of \$0 compared to 2023. The monies in this fund are reimbursed back into the General Fund as a revenue source. The City expects to reimburse the General Fund \$340,000 in 2024, no change from the 2023 budgeted amount.

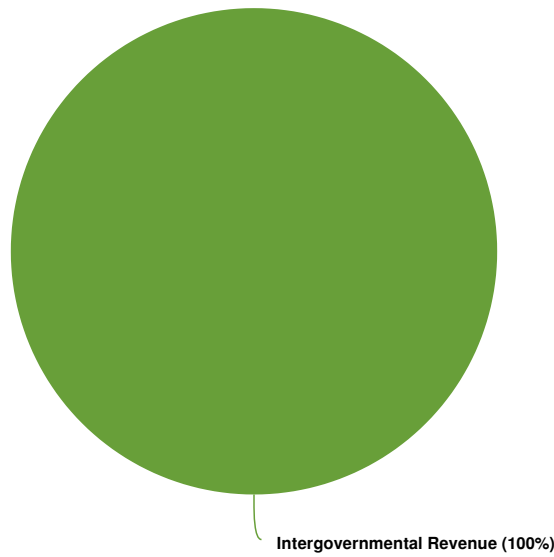
## Summary

*The City of Hamilton is projecting \$272,000 of revenue in 2024, which represents no change from the prior year. Budgeted expenditures are projected to increase by 0.00%, or \$0, to \$340,000 in 2024.*

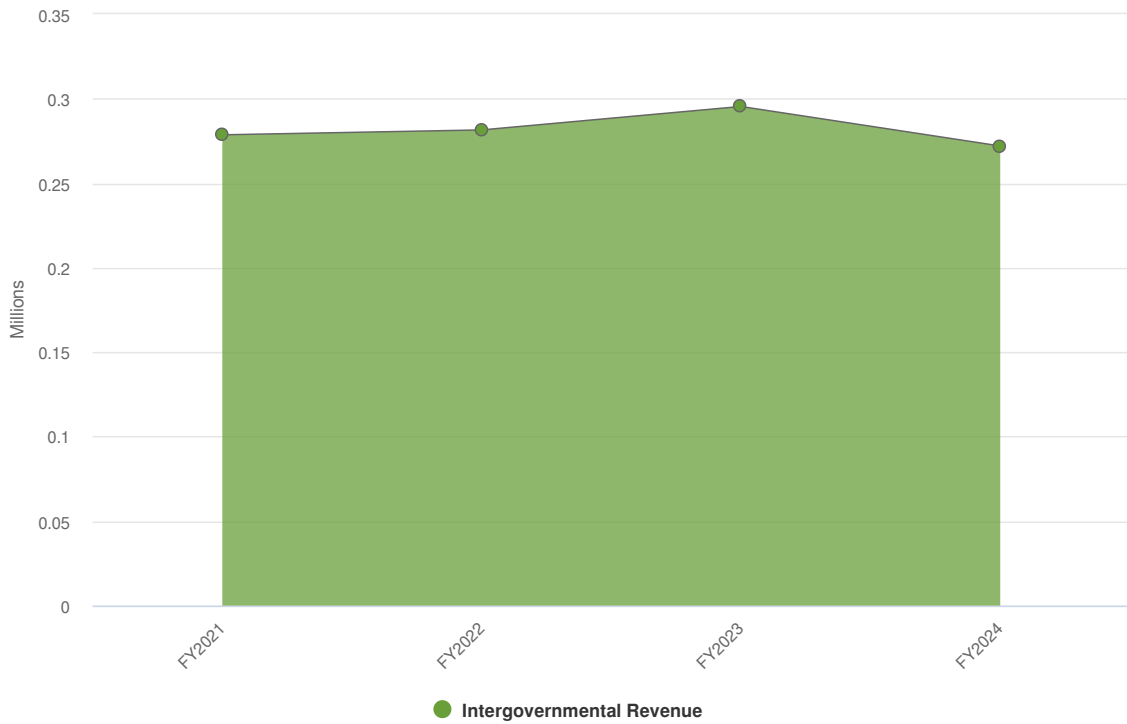


# Revenues by Source

## Projected 2024 Revenues by Source



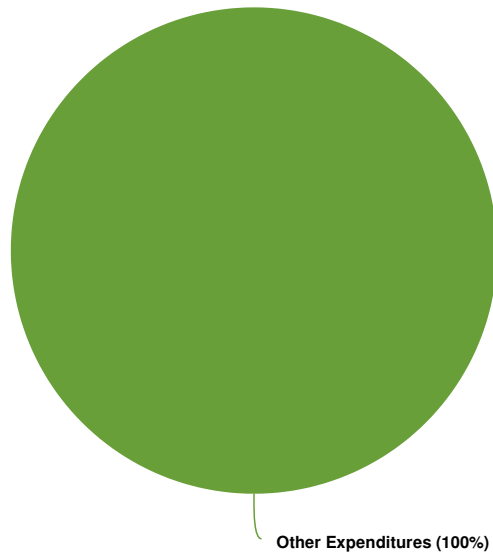
## Budgeted and Historical 2024 Revenues by Source



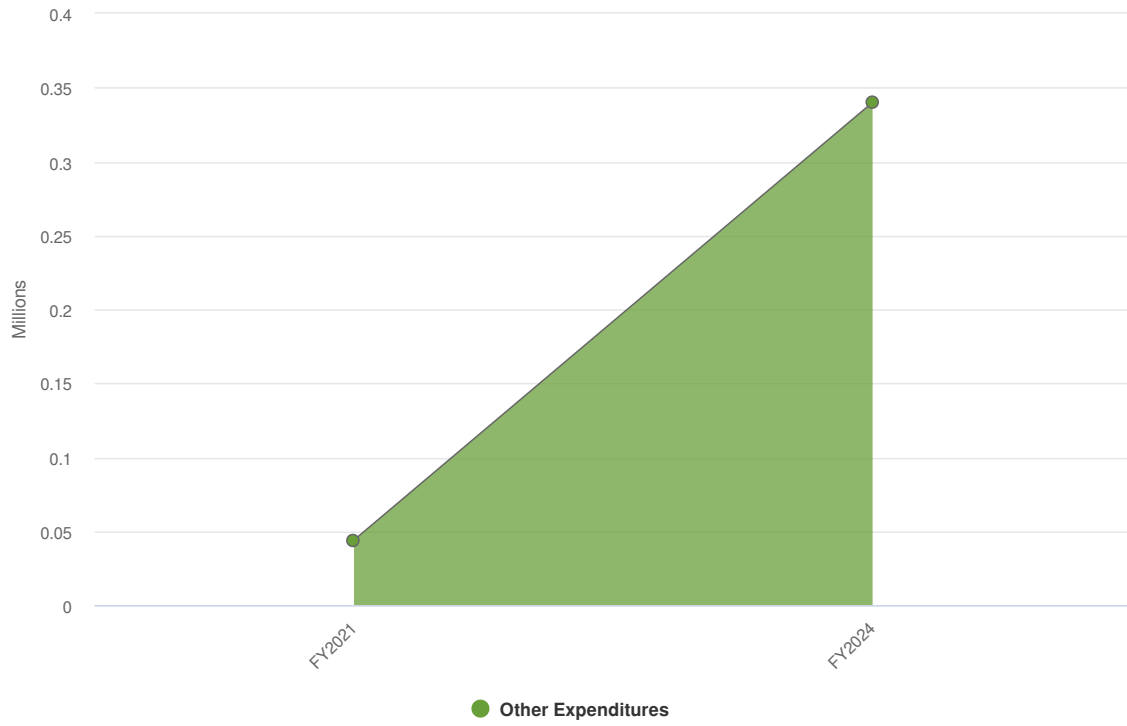
Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Revenue Source						
Intergovernmental Revenue	\$278,601.94	\$281,498.57	\$295,375.44	\$272,000.00	\$272,000.00	0%
<b>Total Revenue Source:</b>	<b>\$278,601.94</b>	<b>\$281,498.57</b>	<b>\$295,375.44</b>	<b>\$272,000.00</b>	<b>\$272,000.00</b>	<b>0%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Expense Objects						
Other Expenditures	\$43,956.00	\$0.00	\$0.00	\$340,000.00	\$340,000.00	0%
<b>Total Expense Objects:</b>	<b>\$43,956.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$340,000.00</b>	<b>\$340,000.00</b>	<b>0%</b>

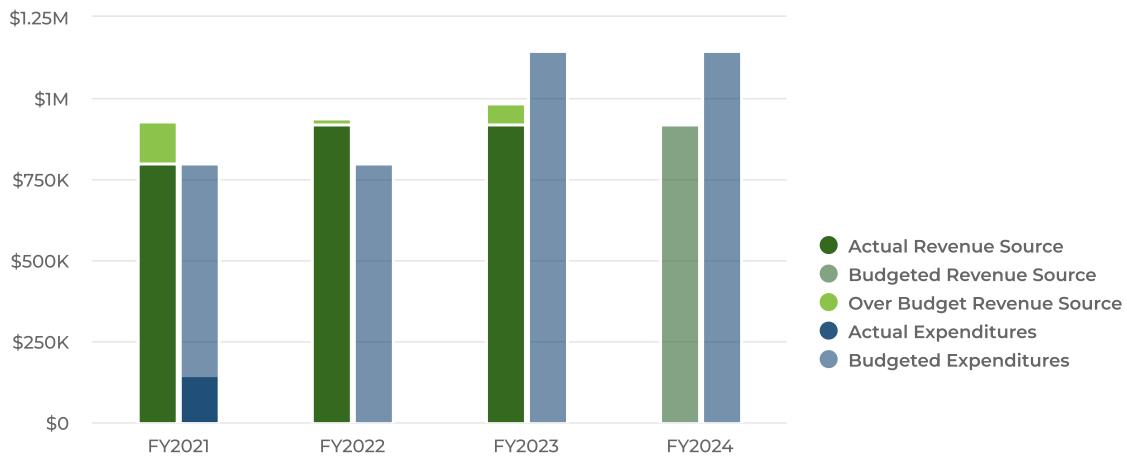


## Budgetary Highlights

The 2024 Adopted Budget has revenue and expenditures unchanged from the 2023 Adopted Budget. The monies in this fund are reimbursed back into the General Fund as a revenue source.

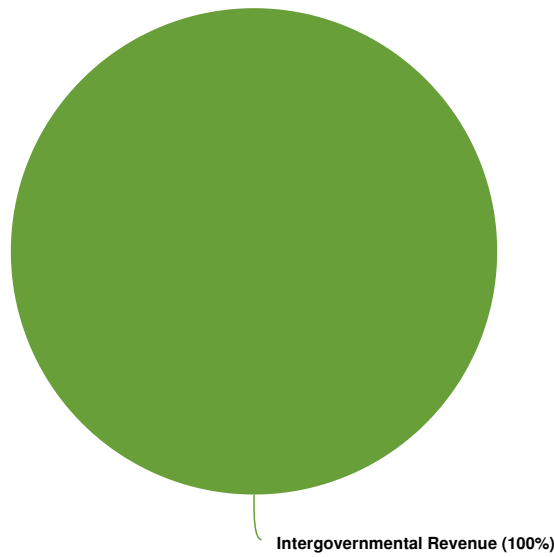
### Summary

The City of Hamilton is projecting \$920,000 of revenue in 2024, which represents a 0.0% increase over the prior year. Budgeted expenditures are projected to be \$1,150,000 in 2024, a \$0 or 0.00% increase compared to the amount budgeted in 2023.

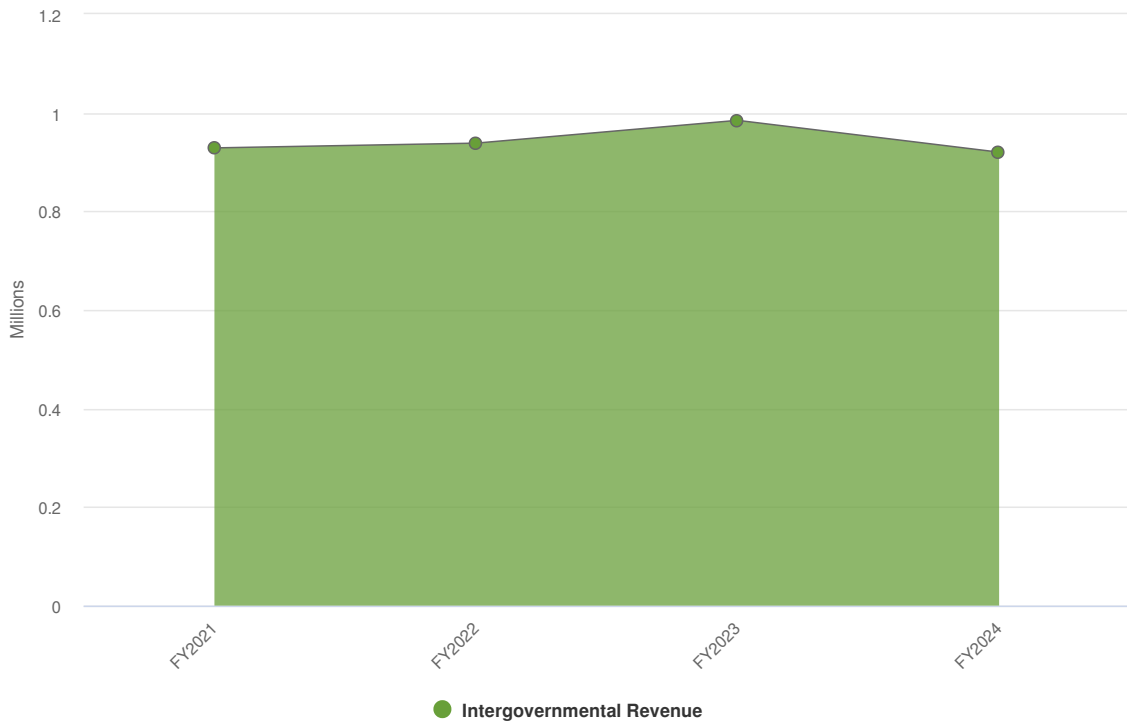


# Revenues by Source

## Projected 2024 Revenues by Source



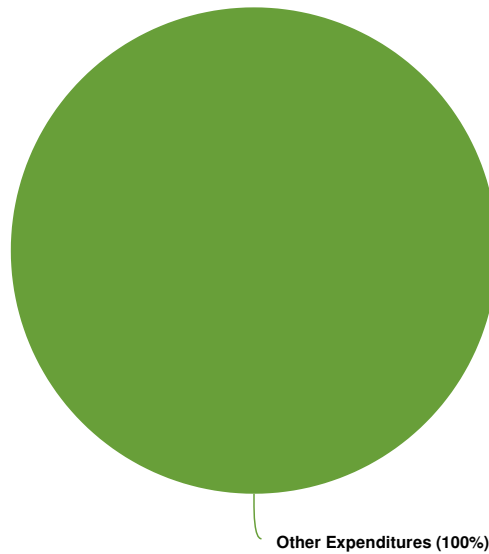
## Budgeted and Historical 2024 Revenues by Source



Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Revenue Source						
Intergovernmental Revenue	\$928,673.21	\$938,328.64	\$984,584.80	\$920,000.00	\$920,000.00	0%
<b>Total Revenue Source:</b>	<b>\$928,673.21</b>	<b>\$938,328.64</b>	<b>\$984,584.80</b>	<b>\$920,000.00</b>	<b>\$920,000.00</b>	<b>0%</b>

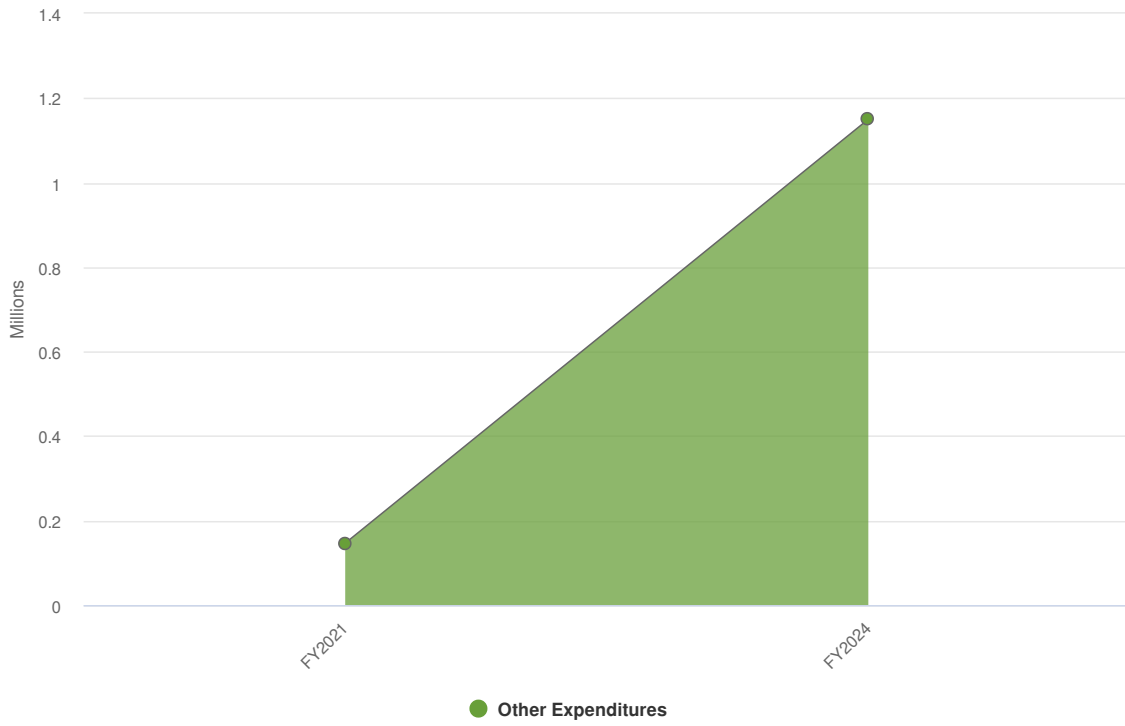
## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type





### Budgeted and Historical Expenditures by Expense Type



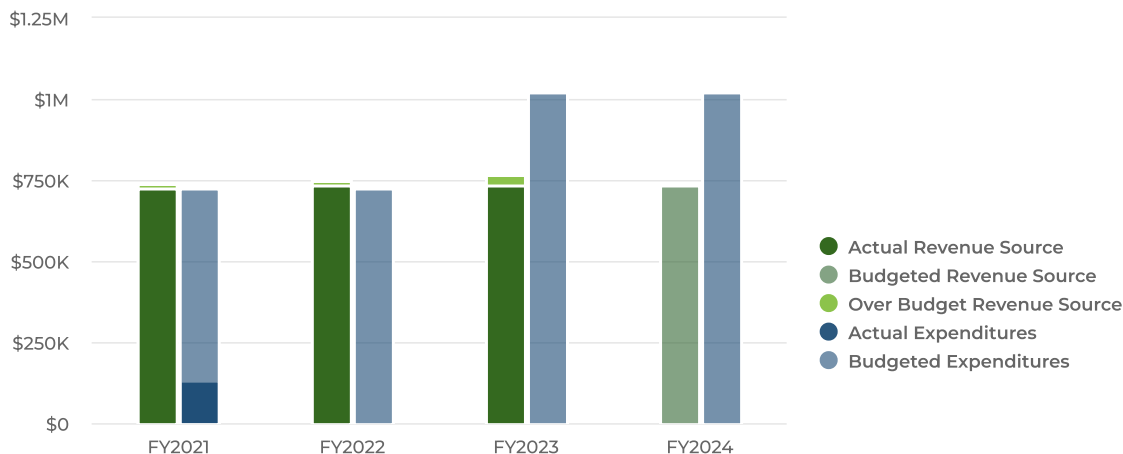
Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Expense Objects						
Other Expenditures	\$146,520.00	\$0.00	\$0.00	\$1,150,000.00	\$1,150,000.00	0%
<b>Total Expense Objects:</b>	<b>\$146,520.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,150,000.00</b>	<b>\$1,150,000.00</b>	<b>0%</b>

## Budgetary Highlights

The 2024 Adopted Budget has revenue and expenditures unchanged compared to the 2023 Adopted Budget. The monies in this fund are reimbursed back into the General Fund as a revenue source.

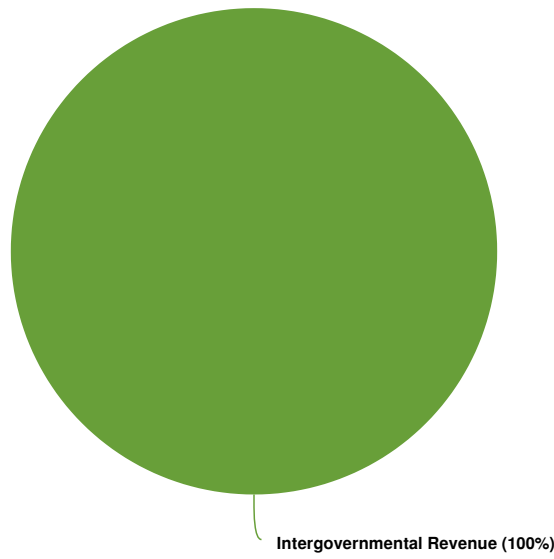
### Summary

The City of Hamilton is projecting revenue of \$735,000 and expenditures of \$1,025,000 in 2024, no change from the 2023 Adopted Budget.

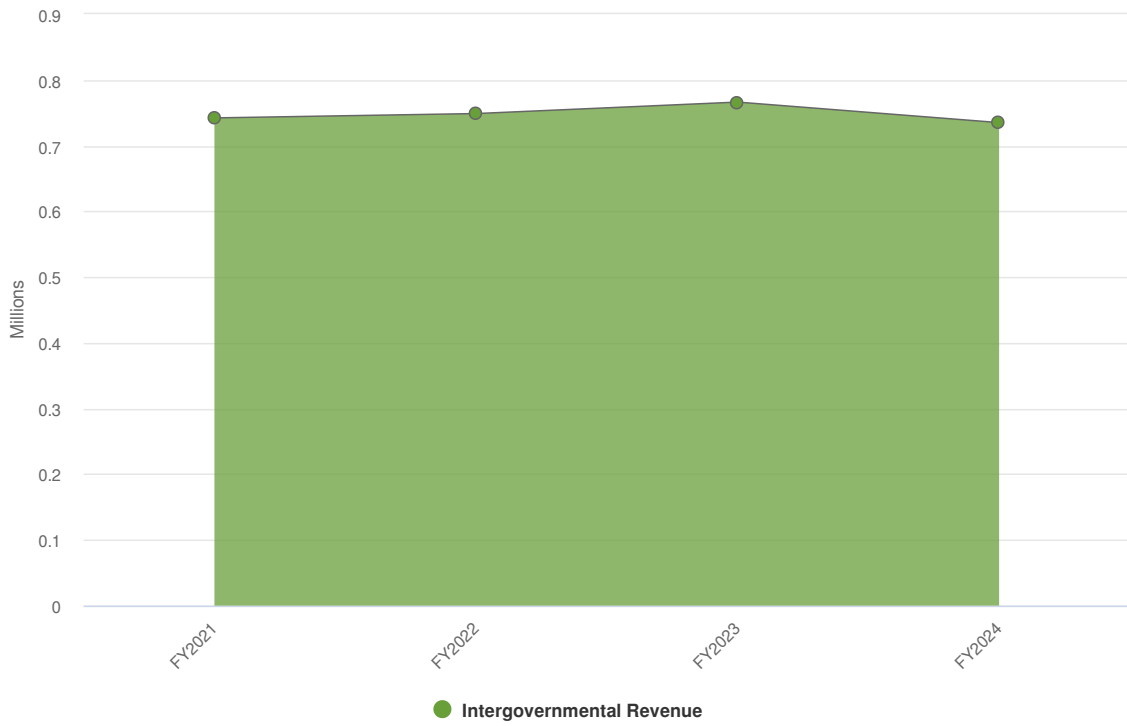


# Revenues by Source

## Projected 2024 Revenues by Source



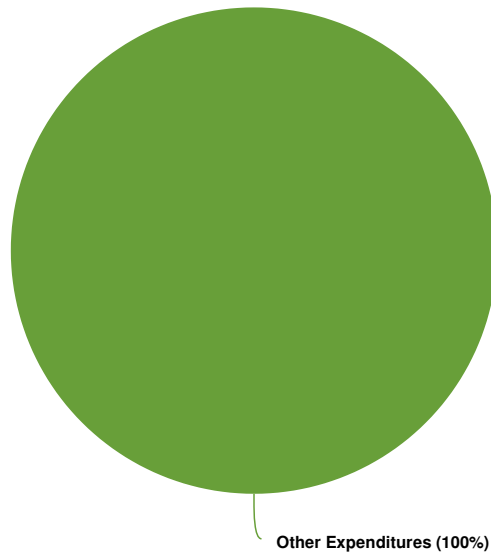
## Budgeted and Historical 2024 Revenues by Source



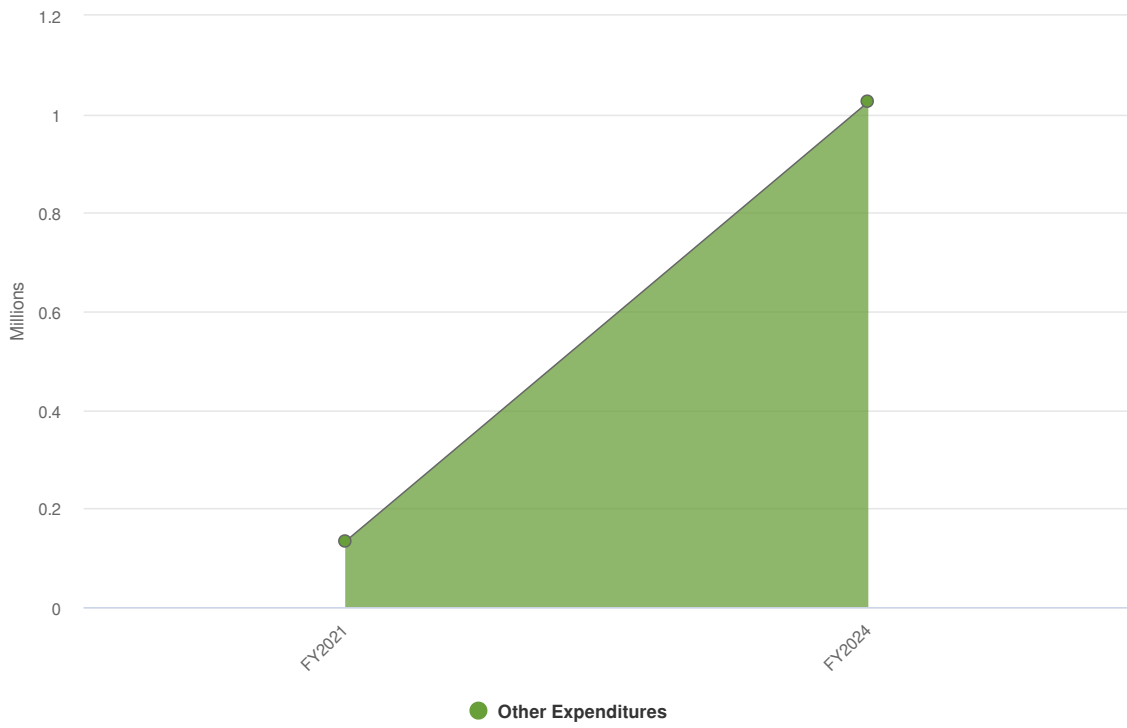
Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Revenue Source						
Intergovernmental Revenue	\$742,138.12	\$748,750.71	\$766,225.04	\$735,000.00	\$735,000.00	0%
<b>Total Revenue Source:</b>	<b>\$742,138.12</b>	<b>\$748,750.71</b>	<b>\$766,225.04</b>	<b>\$735,000.00</b>	<b>\$735,000.00</b>	<b>0%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Expense Objects						
Other Expenditures	\$132,784.00	\$0.00	\$0.00	\$1,025,000.00	\$1,025,000.00	0%
<b>Total Expense Objects:</b>	<b>\$132,784.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,025,000.00</b>	<b>\$1,025,000.00</b>	<b>0%</b>



## Street Levy Fund

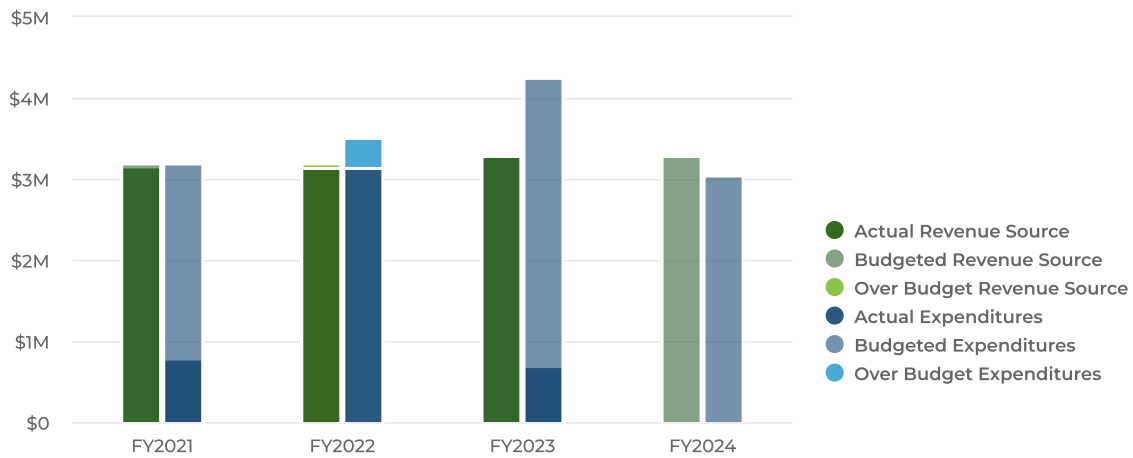
The Street Levy Fund was established in 2020 to account for the collection of a 3.9 mill levy enacted on property owners within the City of Hamilton for a 10-year period for the purpose of street resurfacing and repair within the City. The fund was established in order for the City to specifically account for projects completed using street levy funds.

### Budgetary Highlights

Revenues from the Street Levy are estimated to be \$3.30 million in 2024, and all funds received are budgeted to be used on street resurfacing and repair.

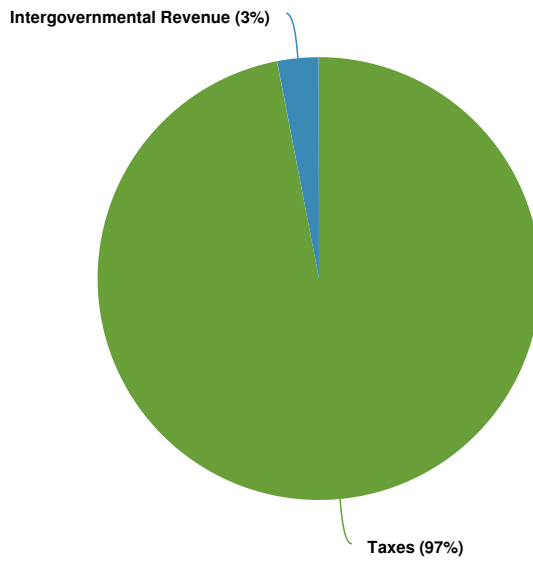
### Summary

The City of Hamilton is projecting \$3.30M of revenue in 2024, no change compared to 2023. Budgeted expenditures are projected to be \$3.055M in 2024 and will be used for the City's 2024 Concrete Repair & Resurfacing Program.

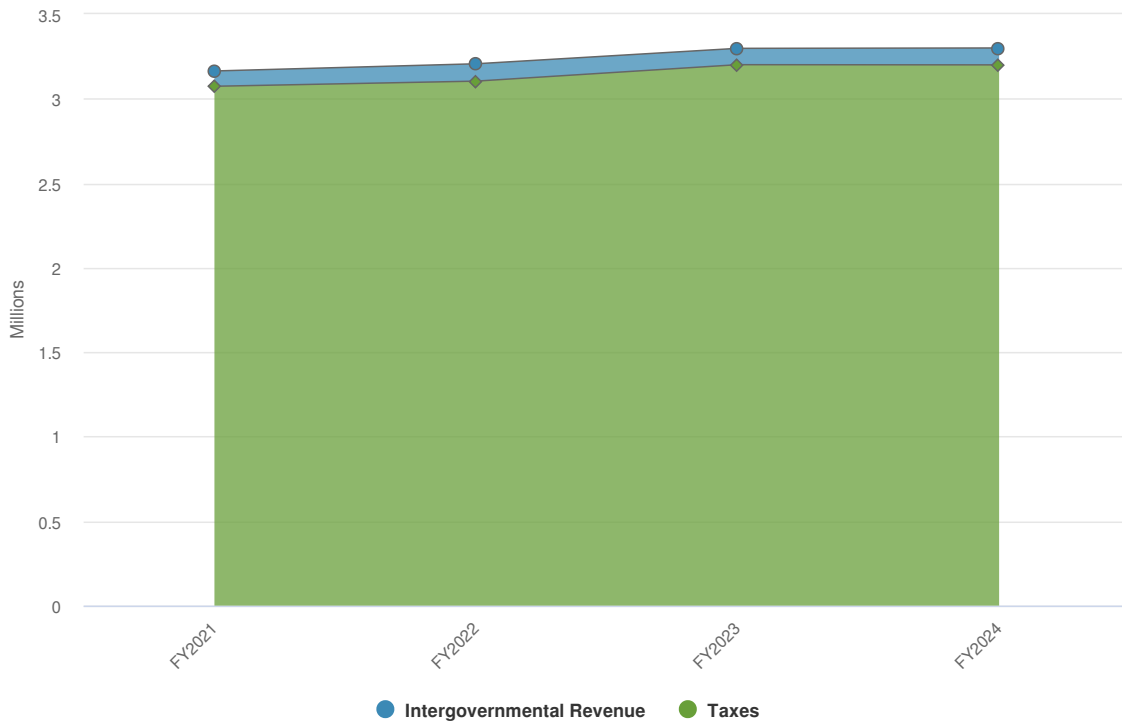


# Revenues by Source

## Projected 2024 Revenues by Source



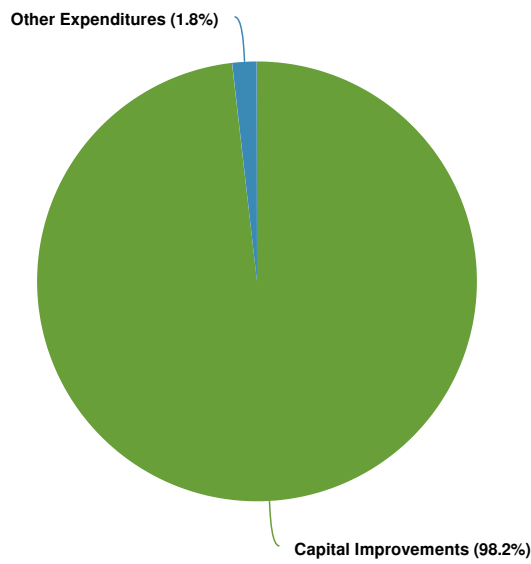
## Budgeted and Historical 2024 Revenues by Source



Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Revenue Source						
Taxes	\$3,073,273.70	\$3,103,718.49	\$3,201,057.16	\$3,200,000.00	\$3,200,000.00	0%
Intergovernmental Revenue	\$90,544.13	\$102,696.83	\$96,724.66	\$100,000.00	\$100,000.00	0%
<b>Total Revenue Source:</b>	<b>\$3,163,817.83</b>	<b>\$3,206,415.32</b>	<b>\$3,297,781.82</b>	<b>\$3,300,000.00</b>	<b>\$3,300,000.00</b>	<b>0%</b>

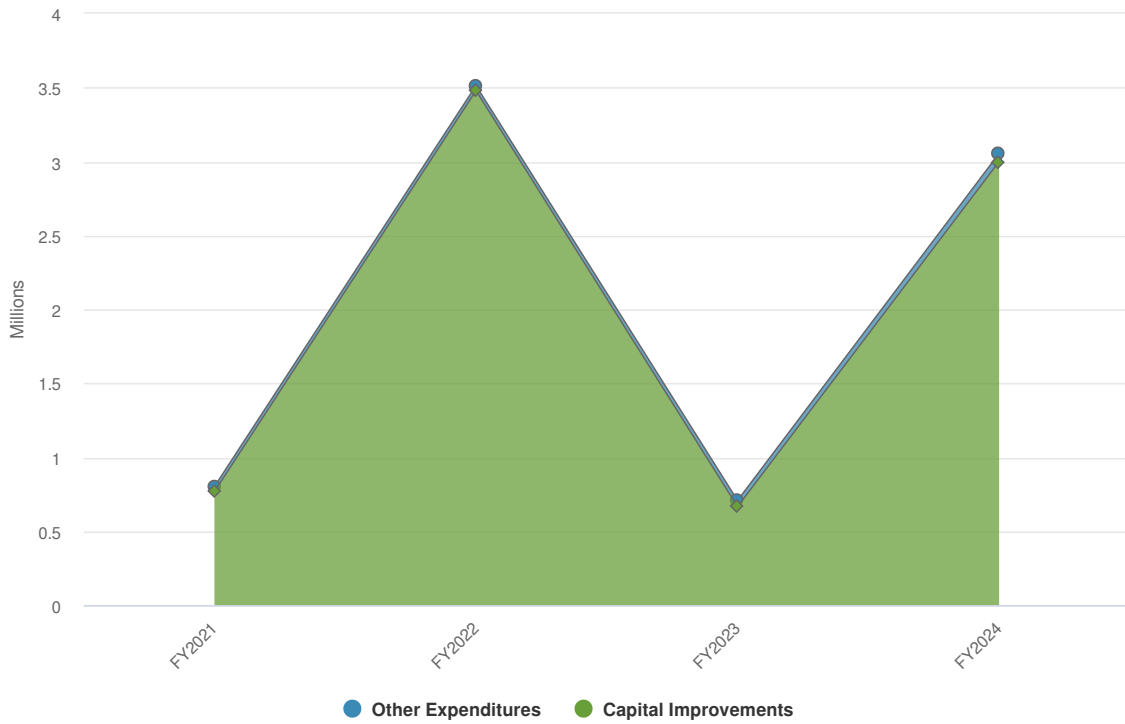
## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type





### Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Expense Objects						
Other Expenditures	\$33,806.87	\$34,047.94	\$41,456.90	\$55,000.00	\$55,000.00	0%
Capital Improvements	\$767,762.54	\$3,479,012.44	\$666,094.08	\$4,210,000.00	\$3,000,000.00	-28.7%
<b>Total Expense Objects:</b>	<b>\$801,569.41</b>	<b>\$3,513,060.38</b>	<b>\$707,550.98</b>	<b>\$4,265,000.00</b>	<b>\$3,055,000.00</b>	<b>-28.4%</b>



# Motor Vehicle License Tax Fund

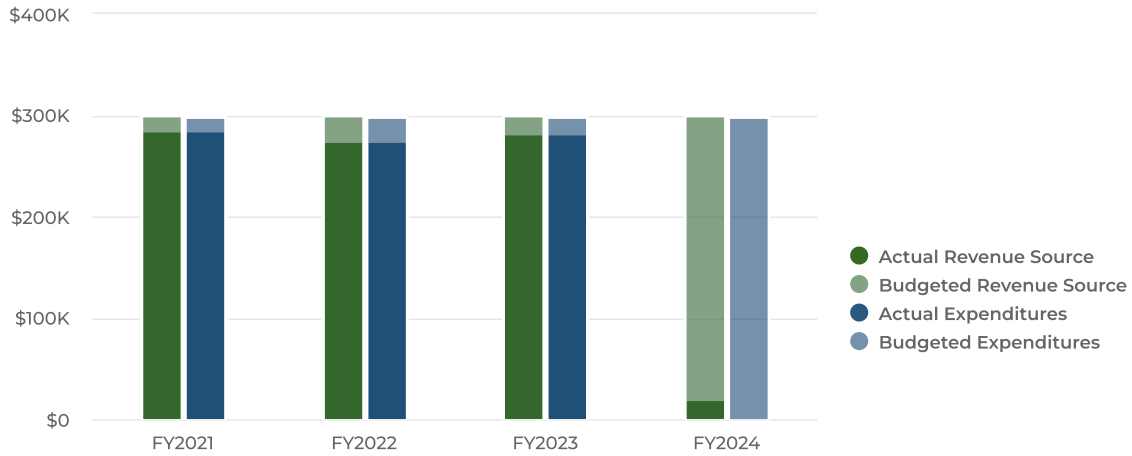
The Motor Vehicle License Tax Fund receives its revenues from the \$5 portion of the City's municipal motor vehicle license tax of \$20 per vehicle registration from owners who reside within the city limits. These revenues are expended as a transfer into the Infrastructure Renewal Fund, where the annual street repairs are funded.

## Budgetary Highlights

Budgeted revenues are expensed as a transfer out to the Infrastructure Renewal Program - 2024 Fund.

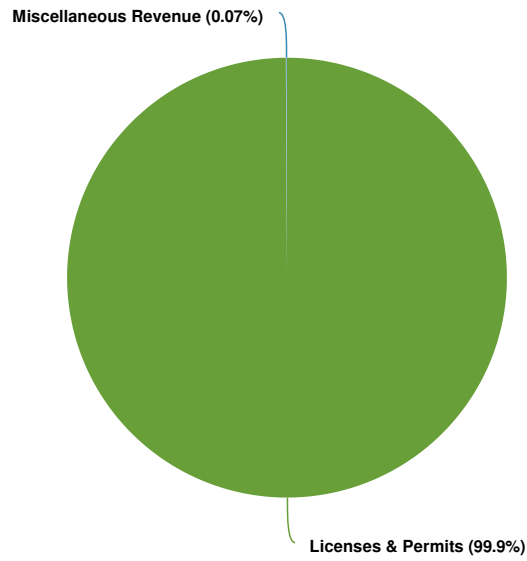
### Summary

The City of Hamilton is projecting revenue of \$300,200 and expenditures of 300,000 in 2024, which represents no change from the prior year.

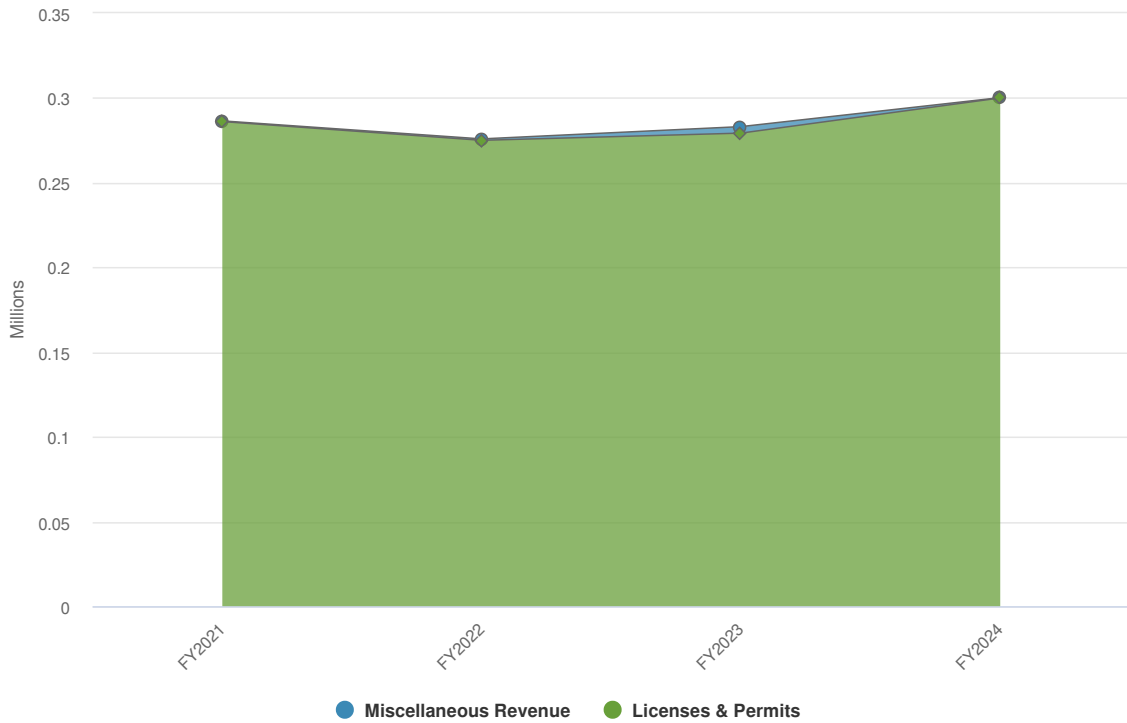


# Revenues by Source

## Projected 2024 Revenues by Source



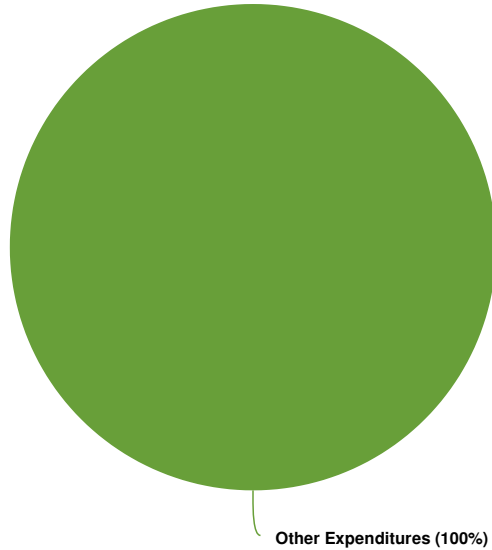
## Budgeted and Historical 2024 Revenues by Source



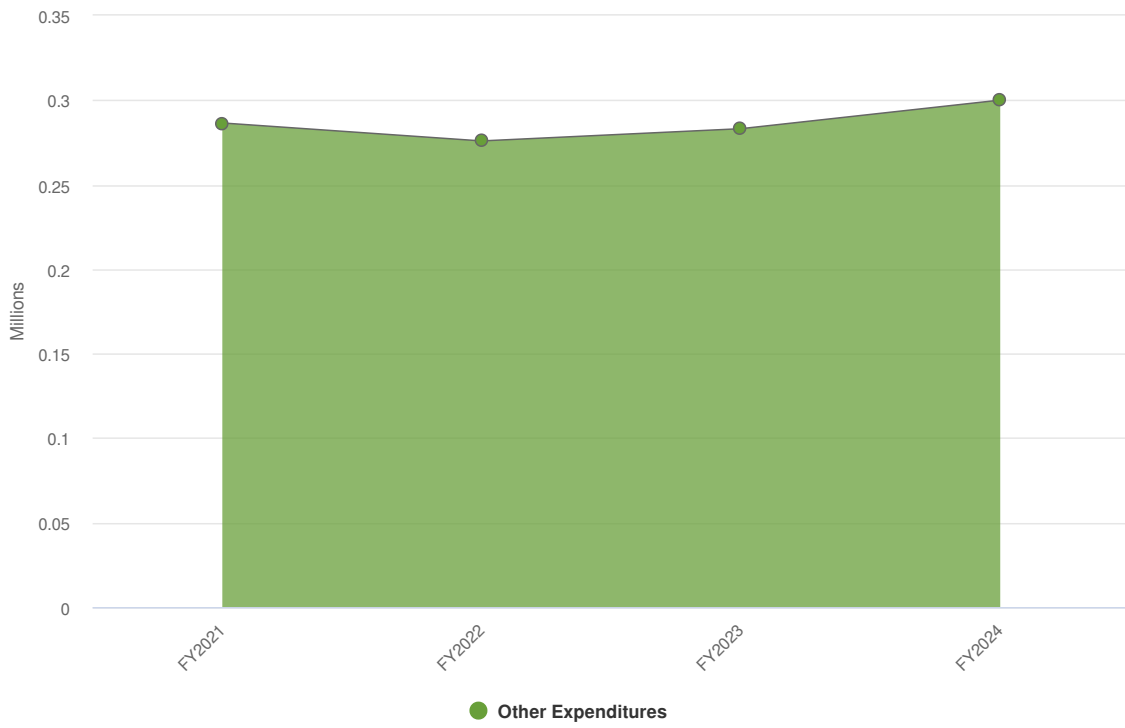
Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Revenue Source						
Licenses & Permits	\$286,065.50	\$274,987.50	\$279,242.00	\$300,000.00	\$300,000.00	0%
Miscellaneous Revenue	\$410.88	\$853.15	\$3,844.72	\$200.00	\$200.00	0%
<b>Total Revenue Source:</b>	<b>\$286,476.38</b>	<b>\$275,840.65</b>	<b>\$283,086.72</b>	<b>\$300,200.00</b>	<b>\$300,200.00</b>	<b>0%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Expense Objects						
Other Expenditures	\$286,476.38	\$275,840.65	\$283,086.72	\$300,000.00	\$300,000.00	0%
<b>Total Expense Objects:</b>	<b>\$286,476.38</b>	<b>\$275,840.65</b>	<b>\$283,086.72</b>	<b>\$300,000.00</b>	<b>\$300,000.00</b>	<b>0%</b>



# Stormwater Management Fund

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

## Budgetary Highlights

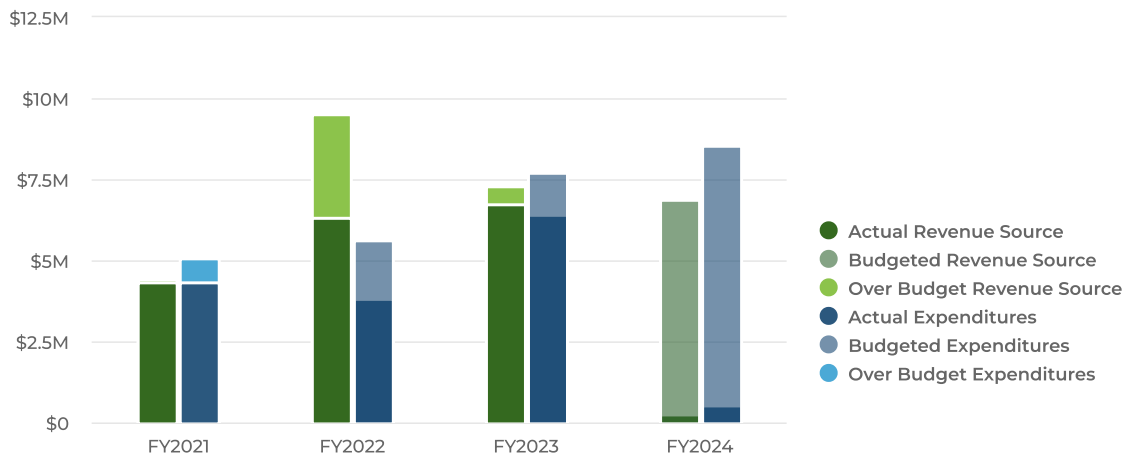
Customer charges for services in 2024 are projected to remain the same as 2023 budgeted amounts. The 2024 adopted budget includes \$3.7 million of debt proceeds that will be used to redeem bond anticipation notes issued in 2023. The 2024 budget includes the following capital improvements:

- o Annual pipe lining project — \$350,000
- o Concrete repair and resurfacing — \$850,000
- o Heaton Street at Beckett Plan Design — \$200,000
- o Critical storm sewer condition assessment — \$100,000
- o Hammond Boulevard at Dayspring Drive improvements — \$500,000
- o Eaton Avenue improvements — \$152,600
- o Street sweeper — \$300,000
- o Miscellaneous equipment replacement — \$193,000
- o Emergency storm sewer repairs — \$75,000

See the Capital Budget section to learn more about the City's capital projects planned in 2024.

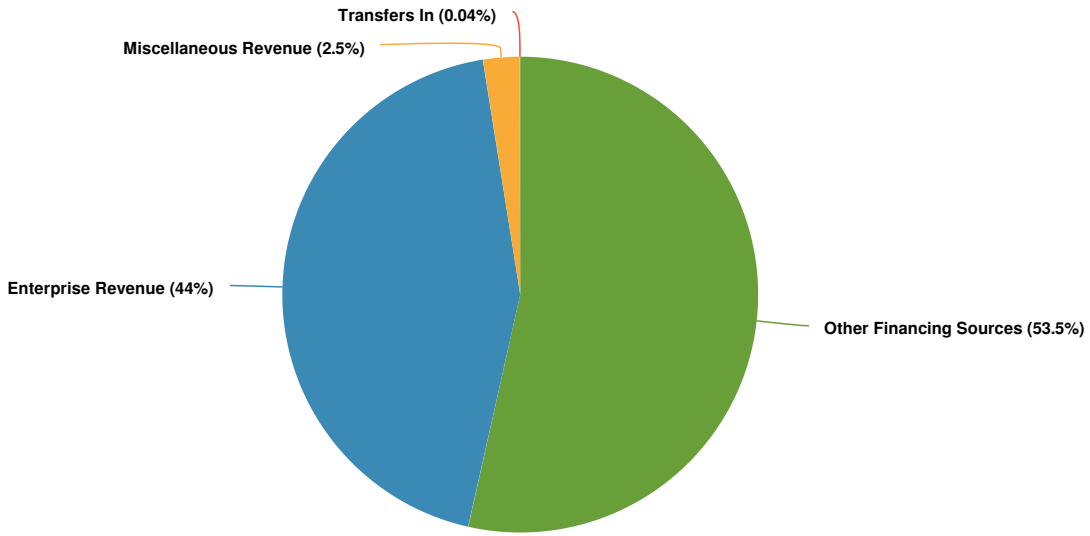
## Summary

The City of Hamilton is projecting revenue of \$6,913,682 in 2024, which represents a 2.26% increase over the prior year. The 2024 Adopted Budget includes \$3.7 million in debt proceeds for the refinancing of bond anticipation notes issued in 2023. Budgeted expenditures are projected to increase by 10.91%, or \$844,445, to \$8,586,539 in 2024.

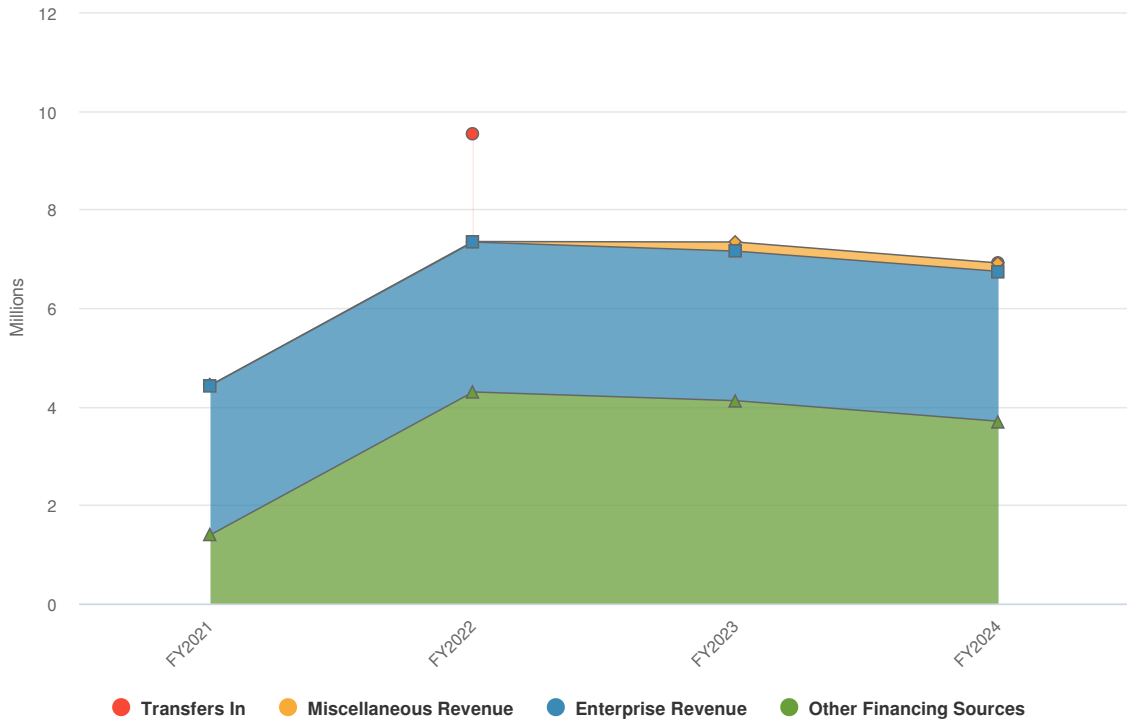


# Revenues by Source

## Projected 2024 Revenues by Source



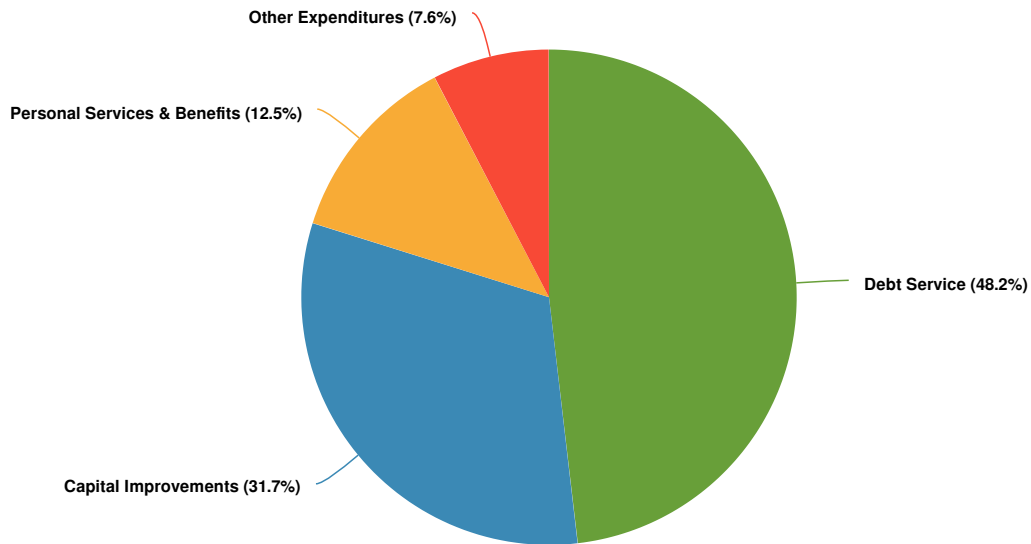
## Budgeted and Historical 2024 Revenues by Source



Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Revenue Source						
Other Financing Sources	\$1,396,017.75	\$4,294,022.28	\$4,116,971.75	\$3,700,000.00	\$3,700,000.00	0%
Enterprise Revenue	\$3,032,907.78	\$3,041,801.41	\$3,035,039.87	\$3,040,946.00	\$3,040,946.00	0%
Transfers In	\$0.00	\$2,200,000.00	\$0.00	\$0.00	\$2,736.00	N/A
Miscellaneous Revenue	\$3,161.61	\$10,811.95	\$184,890.75	\$20,000.00	\$170,000.00	750%
<b>Total Revenue Source:</b>	<b>\$4,432,087.14</b>	<b>\$9,546,635.64</b>	<b>\$7,336,902.37</b>	<b>\$6,760,946.00</b>	<b>\$6,913,682.00</b>	<b>2.3%</b>

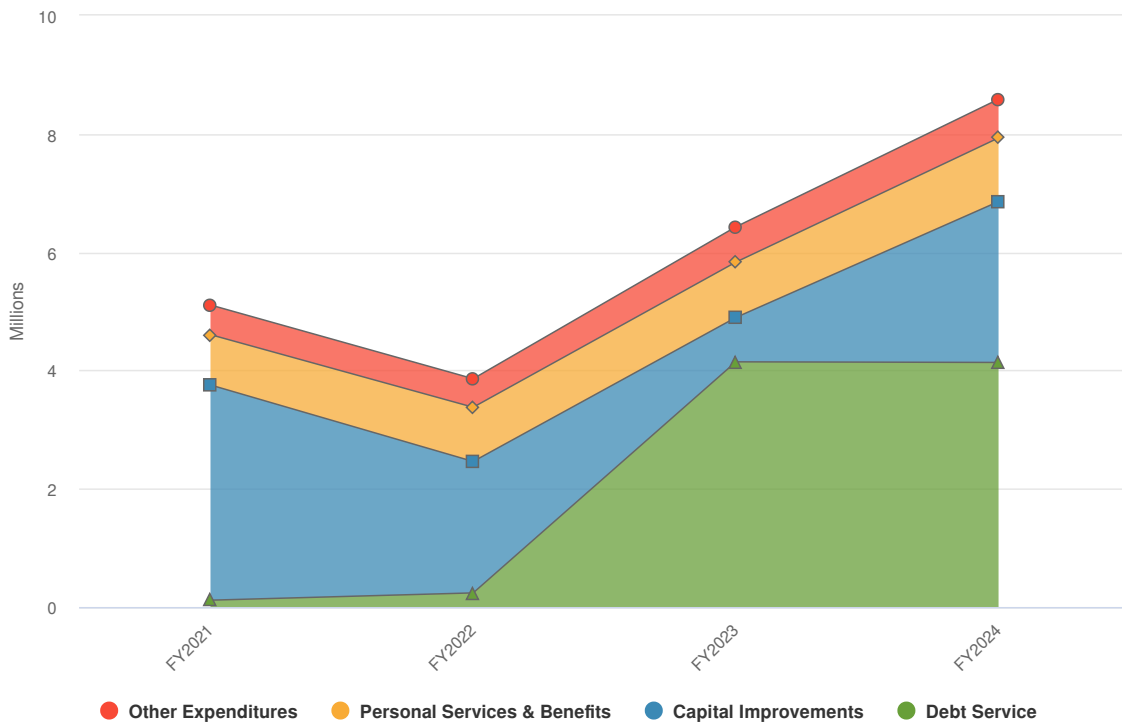
## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type





### Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Expense Objects						
Personal Services & Benefits	\$850,905.42	\$916,633.32	\$935,840.17	\$1,008,796.00	\$1,076,306.00	6.7%
Other Expenditures	\$501,560.50	\$482,478.05	\$596,896.50	\$645,944.00	\$654,678.00	1.4%
Capital Improvements	\$3,638,815.24	\$2,222,397.96	\$749,895.81	\$1,952,600.00	\$2,720,600.00	39.3%
Debt Service	\$115,256.09	\$238,307.54	\$4,145,356.16	\$4,134,754.00	\$4,134,955.00	0%
<b>Total Expense Objects:</b>	<b>\$5,106,537.25</b>	<b>\$3,859,816.87</b>	<b>\$6,427,988.64</b>	<b>\$7,742,094.00</b>	<b>\$8,586,539.00</b>	<b>10.9%</b>





## Refuse Fund

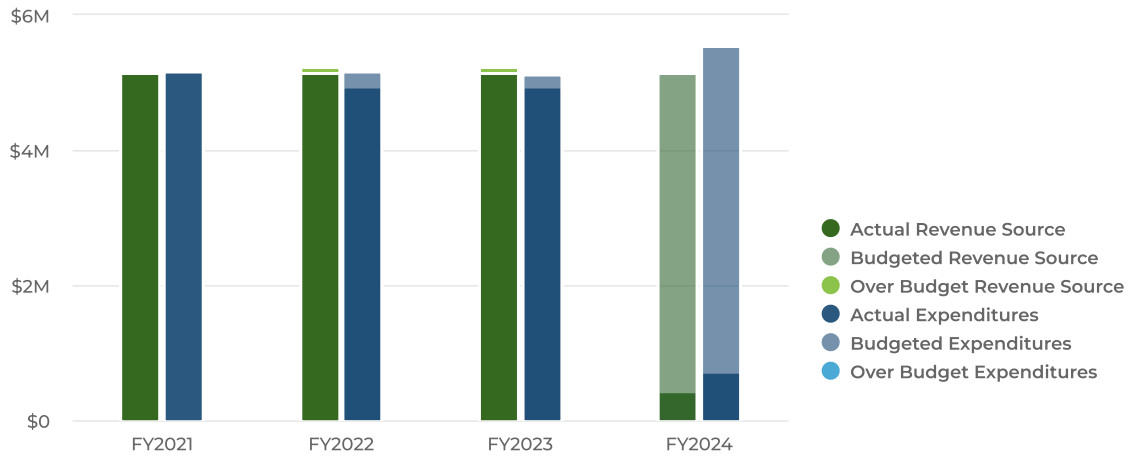
The Refuse Fund obtains its revenue from the monthly refuse fees collected from City homeowners and businesses for refuse and recycling services. The major portions of these services are contracted out by the City to a third party and approximately 75% of the fees collected are used to pay for this contract.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

### Budgetary Highlights

The 2024 Adopted Budget is aiming to align Refuse Fund expenditures with City Council's Strategic Plan. Safety and cleanliness of Hamilton is a large focus of the 2024 Adopted Budget. In 2019, the City approved a 5-year contract renewal with Rumpke for collection services. Additionally, Council approved a one-time rate increase of \$2.02 per month for residential customers beginning in 2021. This increase supports the contract with Rumpke, the Quick Strike Team, and Street Maintenance operations.

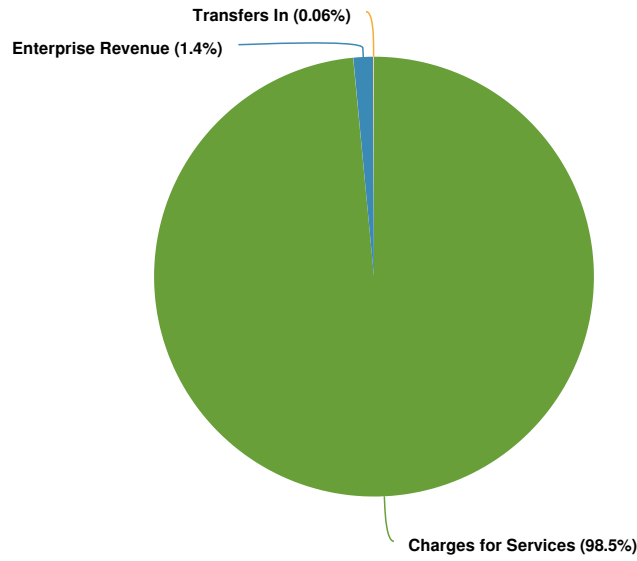
### Summary

The City of Hamilton is projecting \$5,158,152 of revenue in 2024, an increase of \$3,100, or 0.06% from the prior year. Budgeted expenditures are projected to increase by 8.28%, or \$424,751, to \$5,555,691 in 2024.

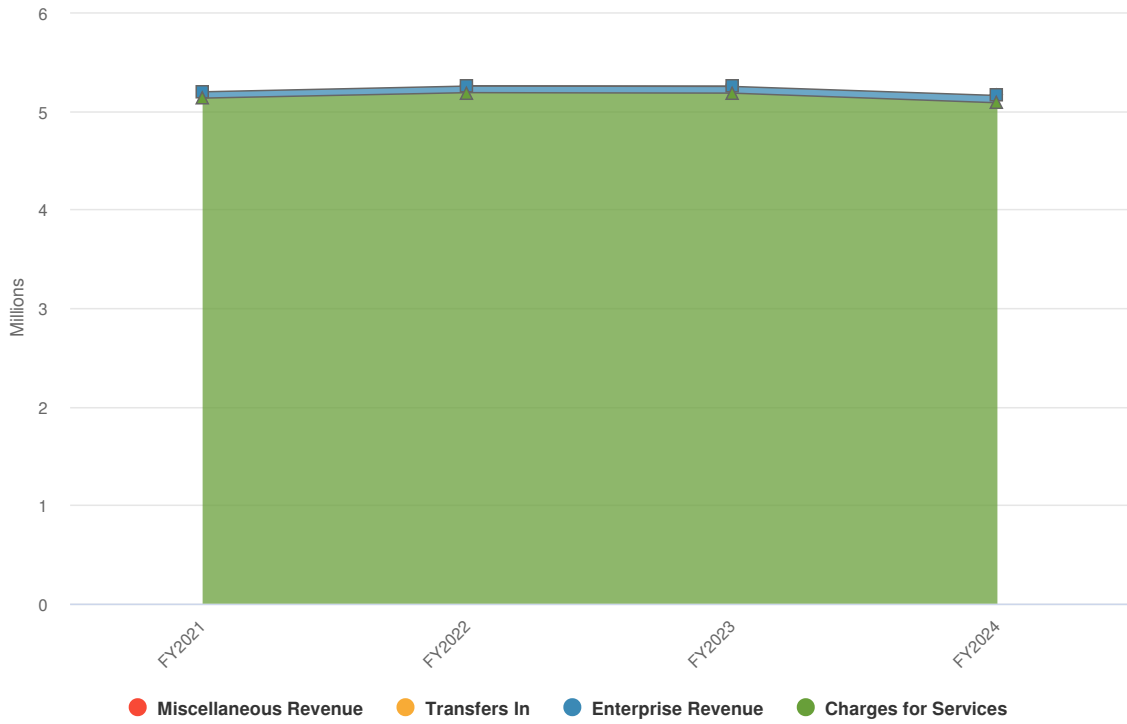


# Revenues by Source

## Projected 2024 Revenues by Source



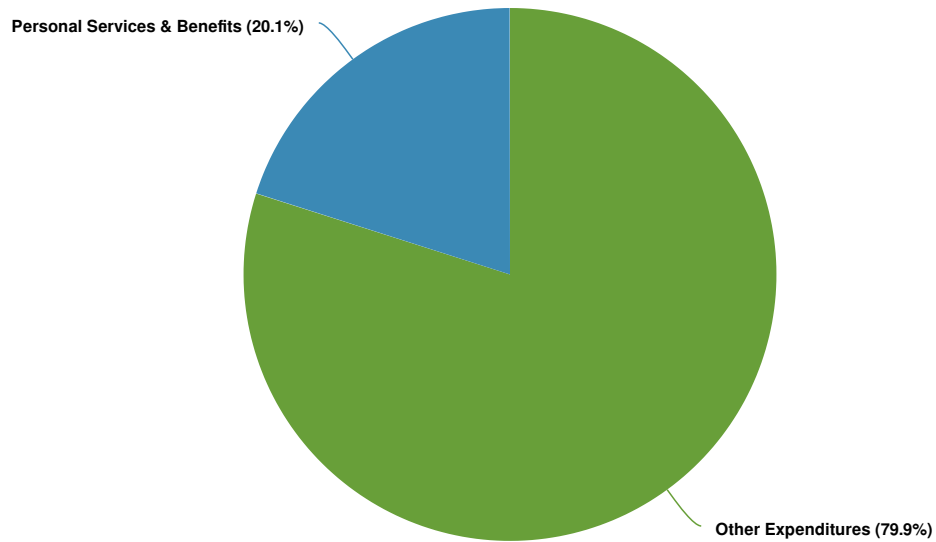
## Budgeted and Historical 2024 Revenues by Source



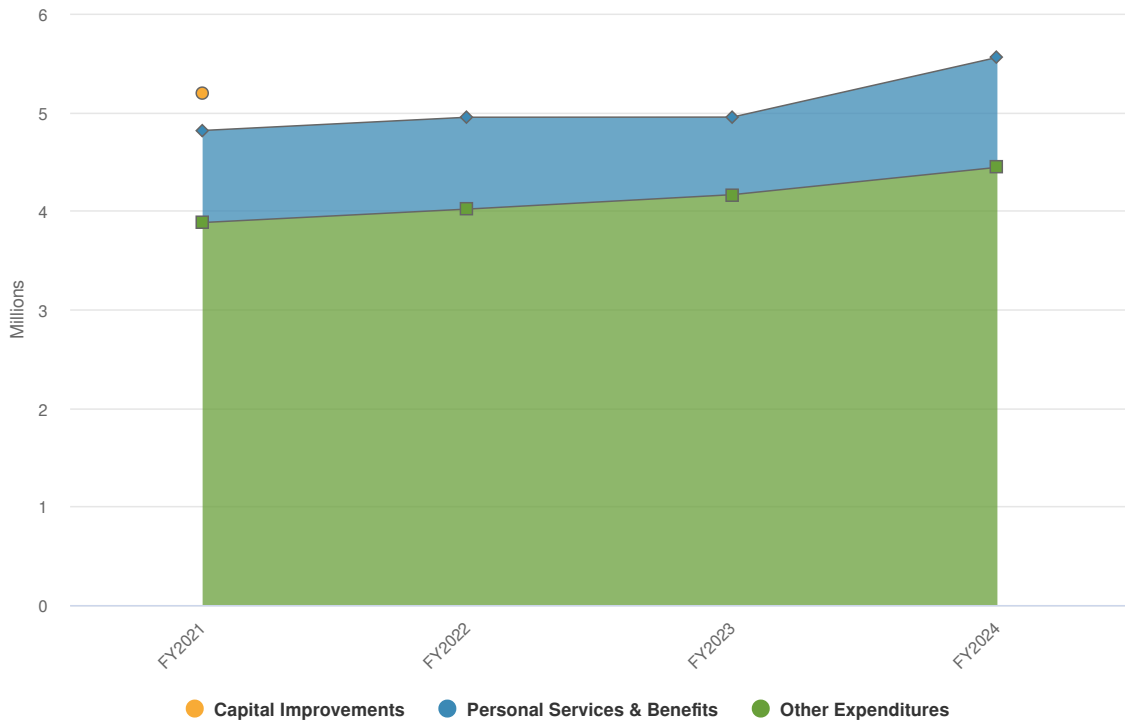
Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Revenue Source						
Charges for Services	\$5,128,506.79	\$5,183,988.41	\$5,179,025.88	\$5,081,052.00	\$5,081,052.00	0%
Enterprise Revenue	\$63,847.88	\$66,633.39	\$68,073.69	\$74,000.00	\$74,000.00	0%
Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$3,100.00	N/A
Miscellaneous Revenue	\$0.00	\$3,065.03	\$2,474.02	\$0.00	\$0.00	0%
<b>Total Revenue Source:</b>	<b>\$5,192,354.67</b>	<b>\$5,253,686.83</b>	<b>\$5,249,573.59</b>	<b>\$5,155,052.00</b>	<b>\$5,158,152.00</b>	<b>0.1%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Expense Objects						
Personal Services & Benefits	\$933,878.95	\$931,778.05	\$786,934.68	\$843,540.00	\$1,115,572.00	32.2%
Other Expenditures	\$3,880,022.88	\$4,016,575.91	\$4,162,773.39	\$4,287,400.00	\$4,440,119.00	3.6%
Capital Improvements	\$372,274.68	\$0.00	\$0.00	\$0.00	\$0.00	0%
<b>Total Expense Objects:</b>	<b>\$5,186,176.51</b>	<b>\$4,948,353.96</b>	<b>\$4,949,708.07</b>	<b>\$5,130,940.00</b>	<b>\$5,555,691.00</b>	<b>8.3%</b>



## Street Maintenance Fund

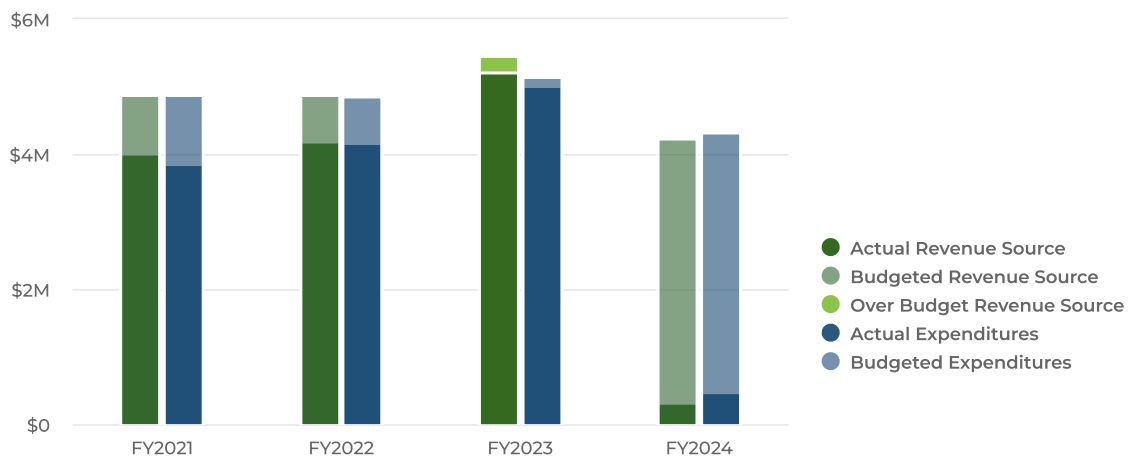
The Street Maintenance Fund receives its revenues from the gasoline tax that is levied and controlled by the State of Ohio along with the City's municipal motor vehicle license tax of \$20 per vehicle registration from owners who reside within the city limits. These revenues support local street construction,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

### Budgetary Highlights

The City budgeted a \$1 million draw of restricted motor vehicle license tax from Butler County in 2023 that is not included in the 2024 budget. This tax is collected by the County and the City draws on these funds for special projects. As a result, overall revenues are projected to decrease by \$977k in 2024. These funds are collected in the Street Maintenance Fund and immediately transferred to the Infrastructure Renewal Program Fund, also resulting in a drop in 2024 budgeted expenditures of approximately \$826k.

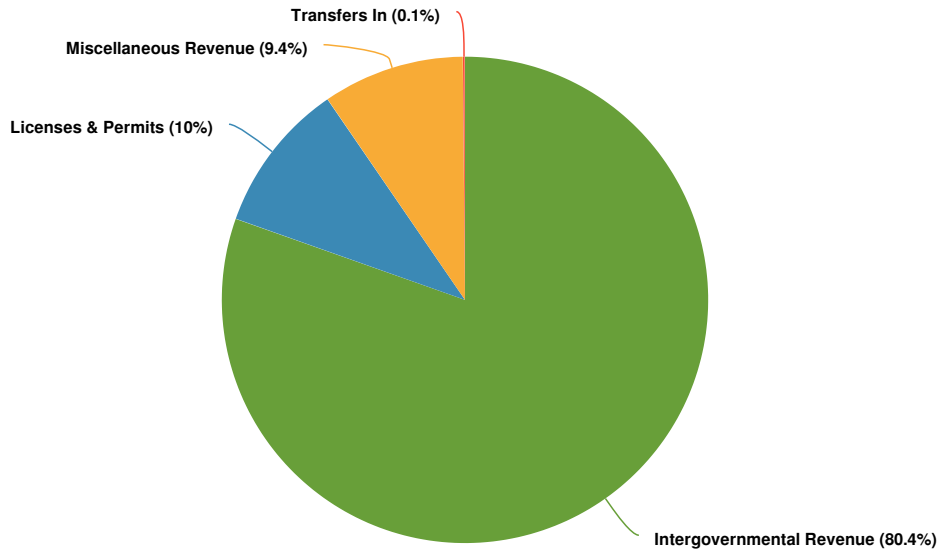
### Summary

The City of Hamilton is projecting \$4,244,438 of revenue in 2024, which represents a 18.72% decrease from the 2023 Adopted Budget. Budgeted expenditures are projected to decrease by 16.04%, or \$826,982, to \$4,329,298 in 2024.

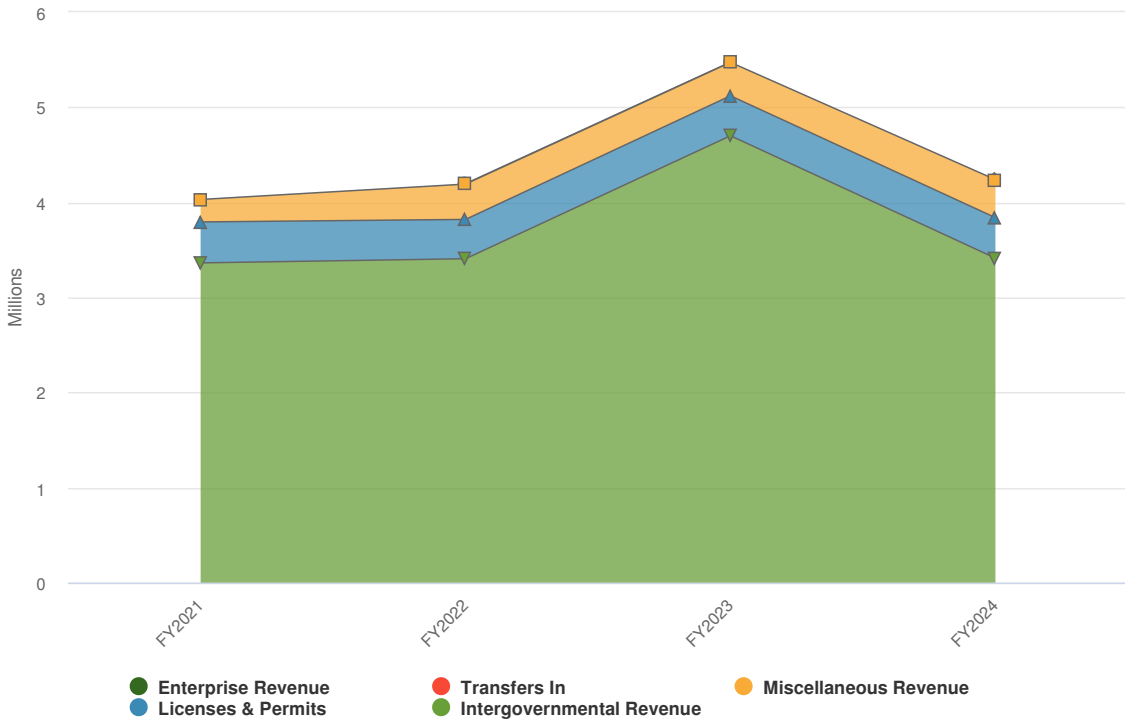


# Revenues by Source

## Projected 2024 Revenues by Source



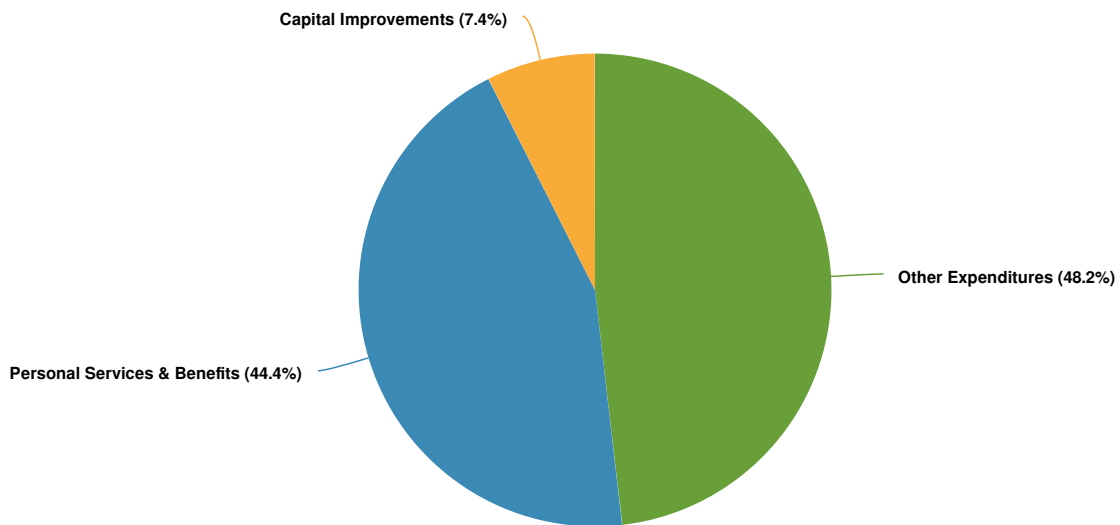
## Budgeted and Historical 2024 Revenues by Source



Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Revenue Source						
Licenses & Permits	\$430,765.04	\$413,436.25	\$420,023.00	\$416,000.00	\$426,000.00	2.4%
Intergovernmental Revenue	\$3,363,198.08	\$3,406,963.71	\$4,700,710.27	\$4,413,000.00	\$3,413,000.00	-22.7%
Enterprise Revenue	\$0.00	\$4,266.88	\$2,214.52	\$0.00	\$0.00	0%
Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$5,438.00	N/A
Miscellaneous Revenue	\$236,257.60	\$371,768.22	\$352,056.12	\$393,000.00	\$400,000.00	1.8%
<b>Total Revenue Source:</b>	<b>\$4,030,220.72</b>	<b>\$4,196,435.06</b>	<b>\$5,475,003.91</b>	<b>\$5,222,000.00</b>	<b>\$4,244,438.00</b>	<b>-18.7%</b>

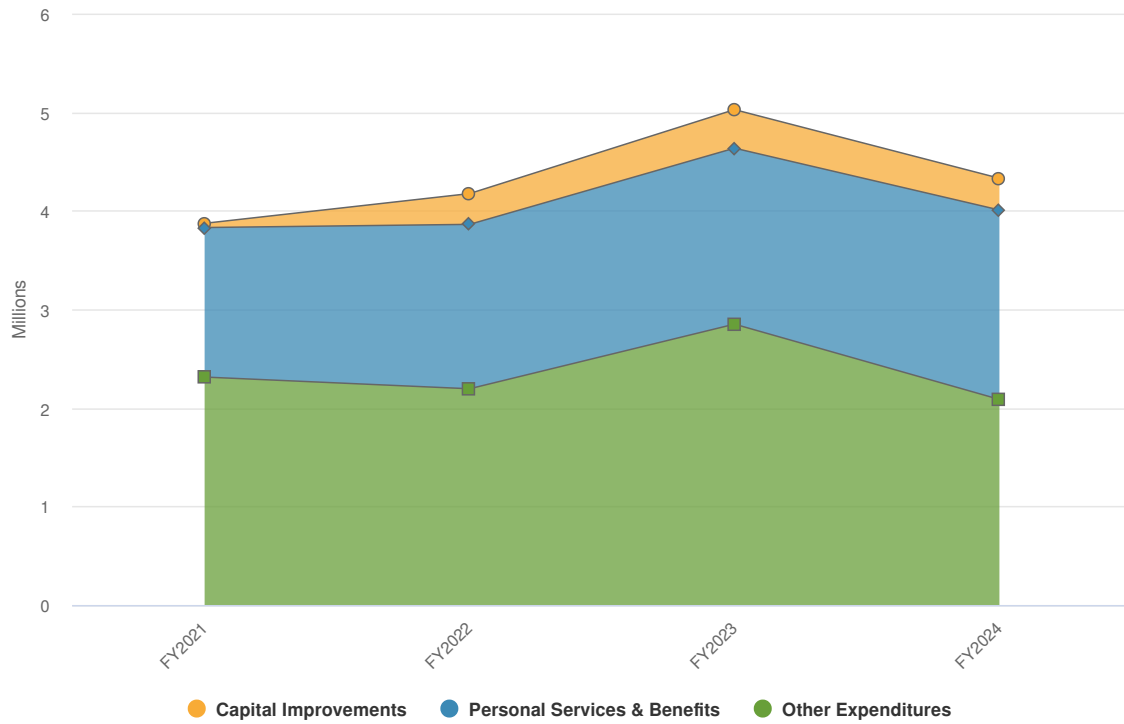
## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type





### Budgeted and Historical Expenditures by Expense Type



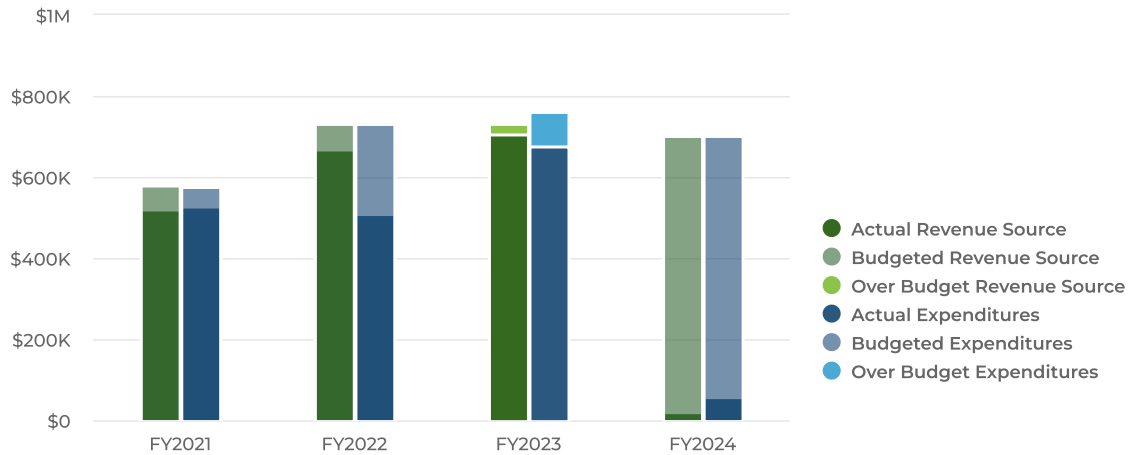
Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Expense Objects						
Personal Services & Benefits	\$1,516,887.87	\$1,667,817.77	\$1,785,491.50	\$1,764,209.00	\$1,921,746.00	8.9%
Other Expenditures	\$2,312,476.81	\$2,193,618.75	\$2,849,207.83	\$2,990,071.00	\$2,085,552.00	-30.3%
Capital Improvements	\$42,727.33	\$312,312.49	\$390,964.33	\$402,000.00	\$322,000.00	-19.9%
<b>Total Expense Objects:</b>	<b>\$3,872,092.01</b>	<b>\$4,173,749.01</b>	<b>\$5,025,663.66</b>	<b>\$5,156,280.00</b>	<b>\$4,329,298.00</b>	<b>-16%</b>

## Budgetary Highlights

Revenues in 2024 are budgeted to decrease 0.88% compared to the 2023 adopted budget. This includes anticipated decreases in daily parking kiosk collections and monthly parking garage rental, offset mostly by an increase in traffic fine revenue. 2024 budgeted expenditures are expected to increase due to planned capital improvements for 2024 that include Main Street parking meters and stairwell painting at McDulin Garage.

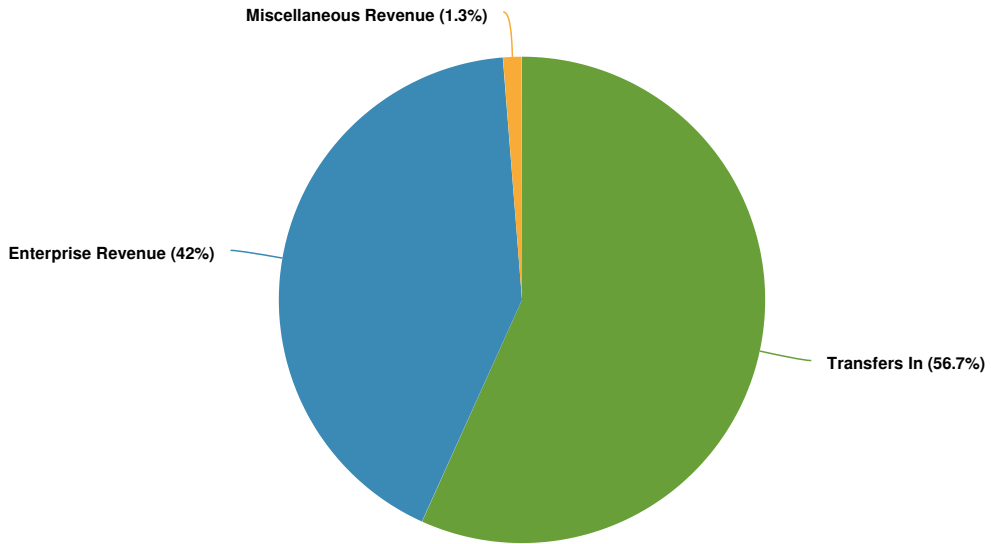
## Summary

The City of Hamilton is projecting revenue of \$702,408 in 2024, which represents a 0.88% decrease over the prior year. Budgeted expenditures are projected to increase by 3.35%, or \$22,784, to \$702,408 in 2024.

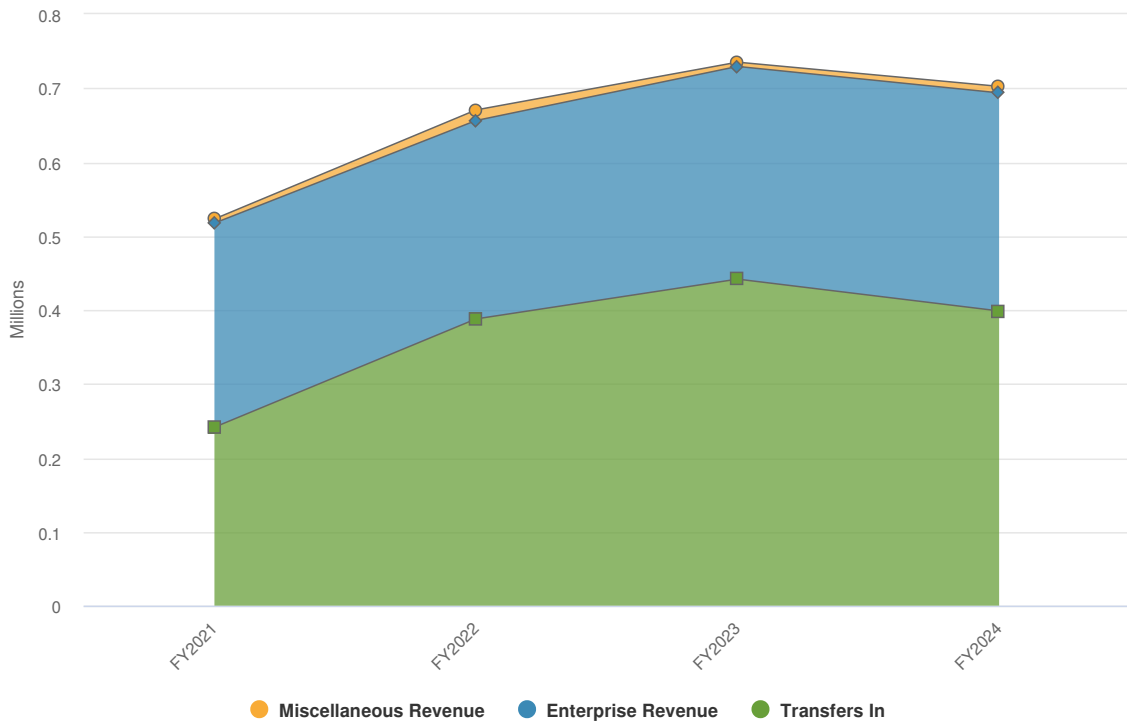


# Revenues by Source

## Projected 2024 Revenues by Source



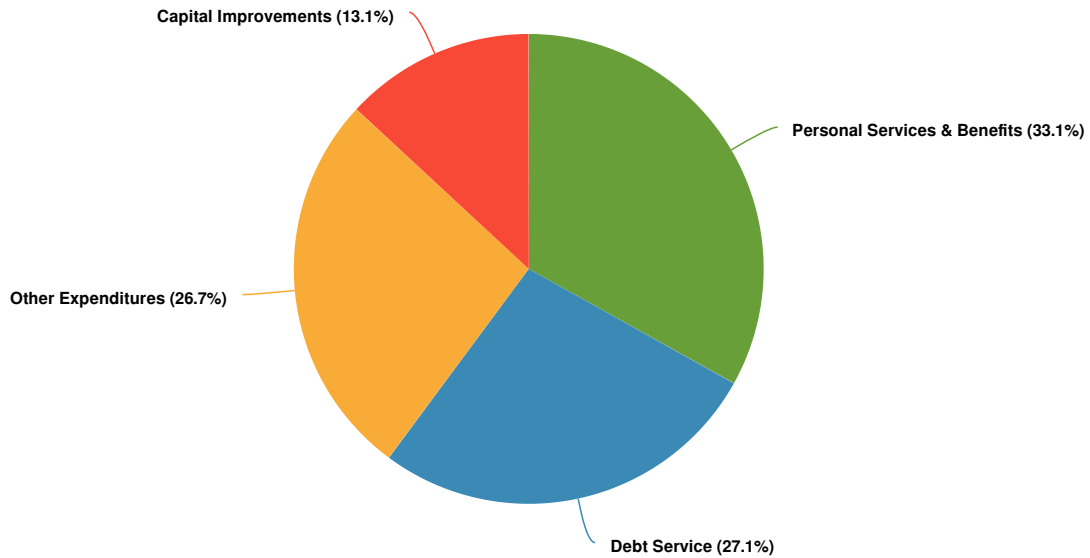
## Budgeted and Historical 2024 Revenues by Source



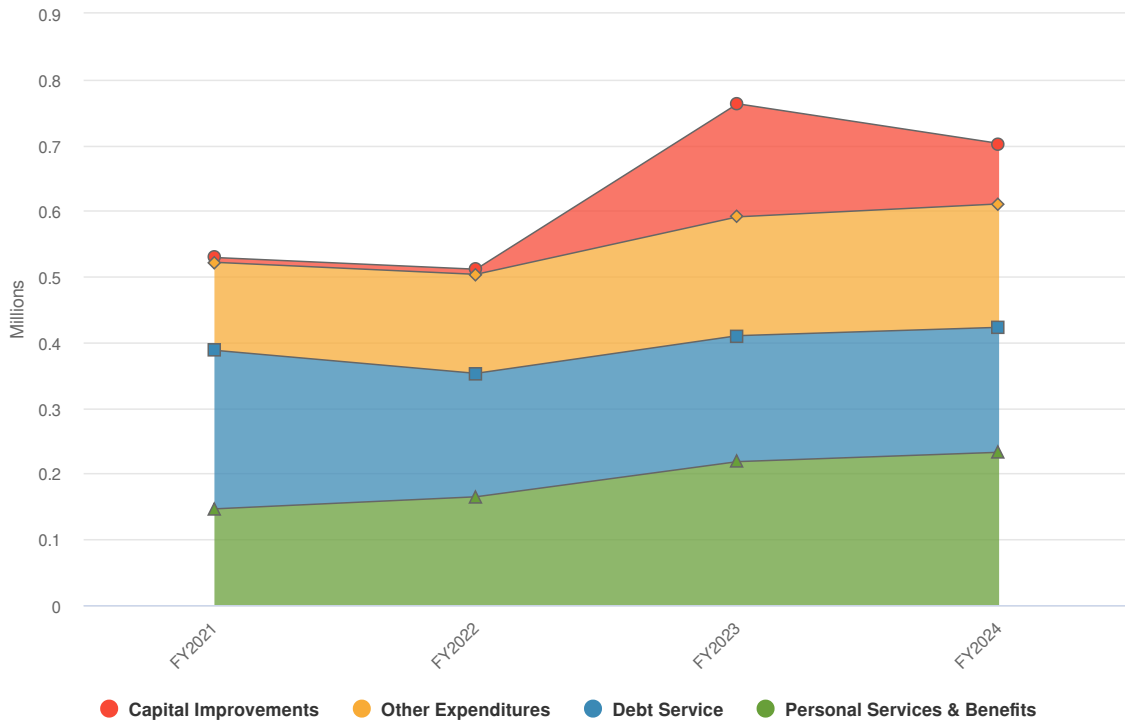
Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Revenue Source						
Enterprise Revenue	\$276,047.55	\$268,362.39	\$287,691.18	\$309,500.00	\$295,000.00	-4.7%
Transfers In	\$241,365.00	\$387,833.00	\$441,666.65	\$391,667.00	\$398,608.00	1.8%
Miscellaneous Revenue	\$5,653.23	\$14,323.78	\$5,794.68	\$7,500.00	\$8,800.00	17.3%
<b>Total Revenue Source:</b>	<b>\$523,065.78</b>	<b>\$670,519.17</b>	<b>\$735,152.51</b>	<b>\$708,667.00</b>	<b>\$702,408.00</b>	<b>-0.9%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Expense Objects						
Personal Services & Benefits	\$146,331.44	\$164,708.93	\$218,225.09	\$226,147.00	\$232,450.00	2.8%
Other Expenditures	\$133,880.91	\$150,684.47	\$180,847.56	\$201,810.00	\$187,809.00	-6.9%
Capital Improvements	\$7,300.00	\$7,811.60	\$172,064.14	\$60,000.00	\$92,000.00	53.3%
Debt Service	\$241,365.00	\$187,833.00	\$191,666.65	\$191,667.00	\$190,149.00	-0.8%
<b>Total Expense Objects:</b>	<b>\$528,877.35</b>	<b>\$511,038.00</b>	<b>\$762,803.44</b>	<b>\$679,624.00</b>	<b>\$702,408.00</b>	<b>3.4%</b>





## Golf Fund

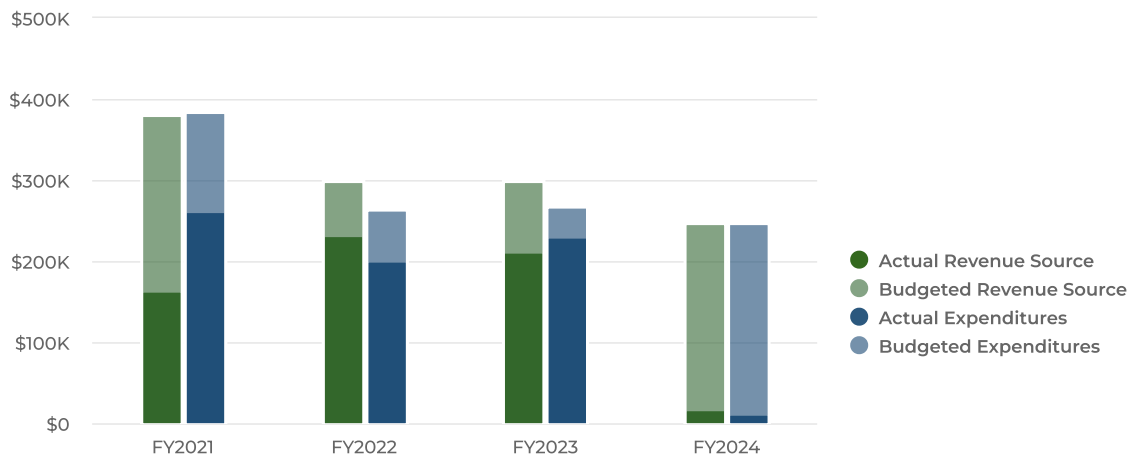
The Golf Course Fund accounts for all revenues and expenditures for the Twin Run and Potter's Park municipal golf courses. The City's golf courses are currently operated by the Hamilton Parks Conservancy. The City provides management services to the golf courses and also pays debt service on outstanding debt. These expenses are accounted for in the Golf Fund.

### Budgetary Highlights

Projected golf revenues were significantly reduced beginning in 2021 due to the transfer of operations of the City's golf courses to the Hamilton Parks Conservancy. Revenues for greens fees, cart rentals, concessions, etc. are recorded by the Parks Conservancy. The major revenue source budgeted in 2024 is for reimbursement from the Parks Conservancy for one City employee that provides management services at the City's golf courses. Budgeted expenditures are also down significantly as the number of City employees providing management services for the golf courses was reduced from two in 2021 to one in 2022.

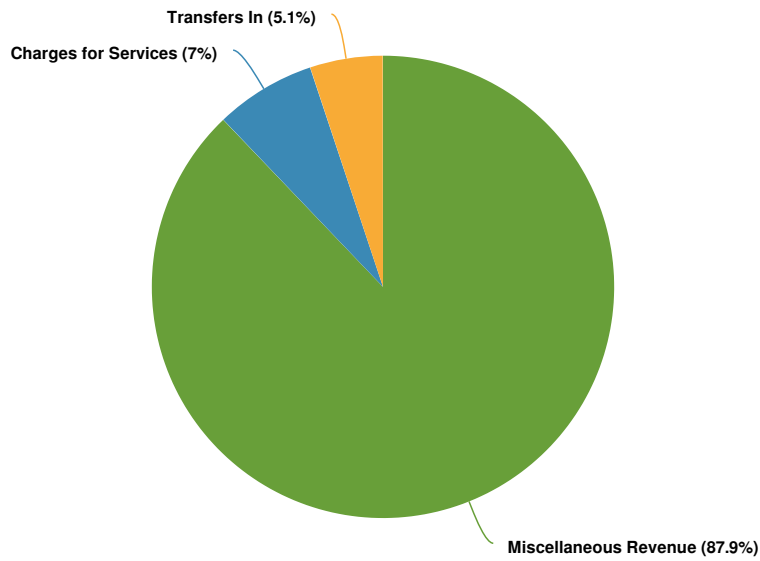
### Summary

The City of Hamilton is projecting \$248,229 of revenue in 2024, a 17.35% decrease from the prior year. Budgeted expenditures are projected to decrease \$20,091 to \$248,229.



# Revenues by Source

## Projected 2024 Revenues by Source



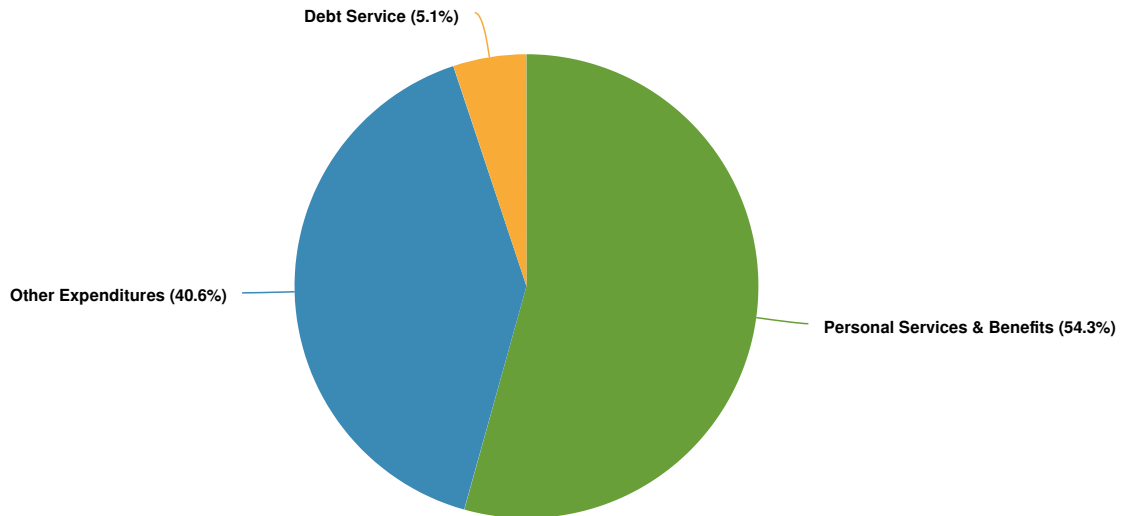
## Budgeted and Historical 2024 Revenues by Source



Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Revenue Source						
Charges for Services	\$20,439.26	\$18,402.56	\$20,075.52	\$17,457.00	\$17,457.00	0%
Transfers In	\$12,665.58	\$37,666.16	\$12,621.86	\$12,667.00	\$12,667.00	0%
Miscellaneous Revenue	\$131,284.33	\$176,658.49	\$180,280.45	\$270,200.00	\$218,105.00	-19.3%
<b>Total Revenue Source:</b>	<b>\$164,389.17</b>	<b>\$232,727.21</b>	<b>\$212,977.83</b>	<b>\$300,324.00</b>	<b>\$248,229.00</b>	<b>-17.3%</b>

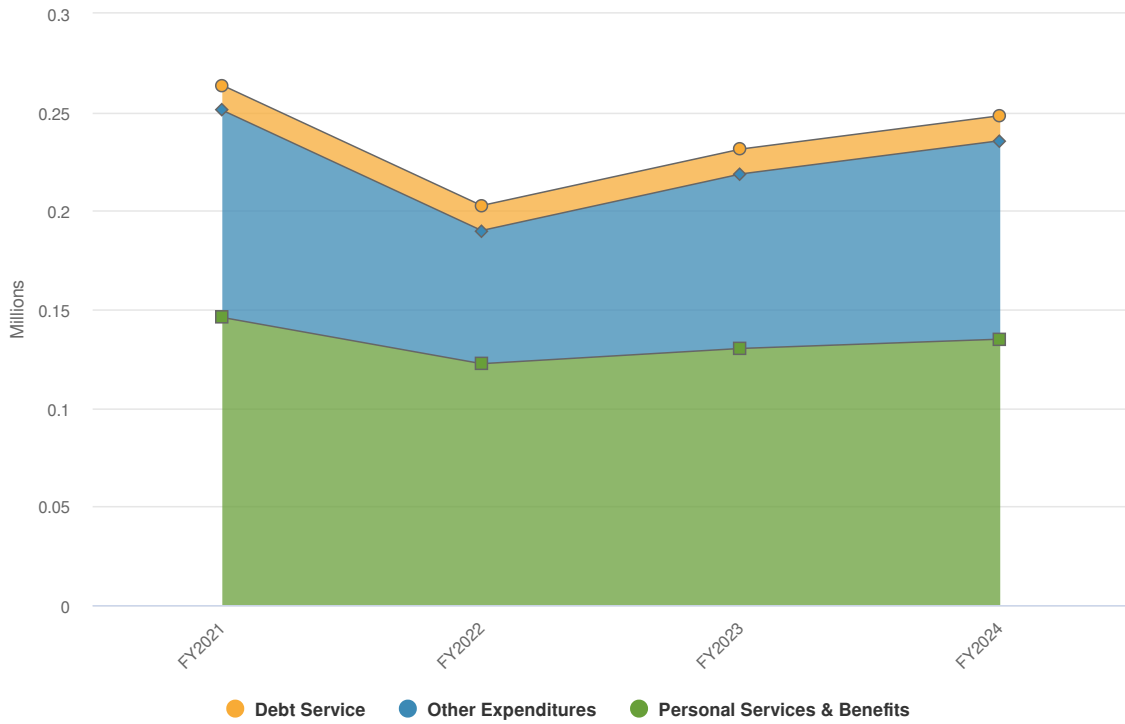
## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type





### Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Expense Objects						
Personal Services & Benefits	\$145,885.56	\$122,419.80	\$130,154.67	\$129,773.00	\$134,862.00	3.9%
Other Expenditures	\$105,100.51	\$67,550.81	\$88,518.04	\$125,880.00	\$100,700.00	-20%
Debt Service	\$12,666.28	\$12,666.16	\$12,621.86	\$12,667.00	\$12,667.00	0%
<b>Total Expense Objects:</b>	<b>\$263,652.35</b>	<b>\$202,636.77</b>	<b>\$231,294.57</b>	<b>\$268,320.00</b>	<b>\$248,229.00</b>	<b>-7.5%</b>



## 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.*

## Budgetary Highlights

The City annually receives Federal grant funds under the Community Development Block Grant (CDBG) program. CDBG funding is a key component in assisting very low, low, and moderate income City residents and provides ways to eliminate slum and blighting influences in the community. CDBG focuses on housing, public services, public facilities/improvements, acquisition and economic development. The budget for CDBG funds is not included in the City's annual appropriations ordinance and therefore, budget and actual revenue and expenditure information is not included in this book. This program is on a May 1 to April 30 fiscal year and the budget is approved by Council through the City's Annual Action Plan. A copy of the City of Hamilton's most recent 2023-2024 Annual Action Plan can be found on the City's website at <https://www.hamilton-oh.gov/finance>.





## 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.*

### Budgetary Highlights

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 budget for HOME funds is not included in the City's annual appropriations ordinance and therefore, budget and actual revenue and expenditure information is not included in this book. This program is on a May 1 to April 30 fiscal year and the budget is approved by Council through the City's Annual Action Plan. A copy of the City of Hamilton's most recent 2023-2024 Annual Action Plan can be found on the City's website at <https://www.hamilton-oh.gov/finance>.





## **Other Funds - Special Revenue Funds with Adopted Budget Expenditures <\$250,000**

*Special Revenue funds with 2024 budgeted expenditures of less than \$250,000 include the following funds. The historical and adopted expenditures for these funds are included. The 2024 budget amount for each fund is balanced within the available resources of that fund.*

### **Fund Descriptions**

#### **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.

#### **Rounding Up Utility Account Trust Fund**

Proceeds from the fund support EmPower Hamilton.

#### **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 of the court.

#### **Dispute Resolution Proceeds 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.

#### **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.

#### **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.

#### **Public Safety Special Projects Fund**

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

#### **Drug Law Enforcement Trust**

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.

#### **Indigent Drivers Alcohol Treatment Fund**

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



## Fund Descriptions (Continued)

### Kathryn Weiland Trust Income Fund

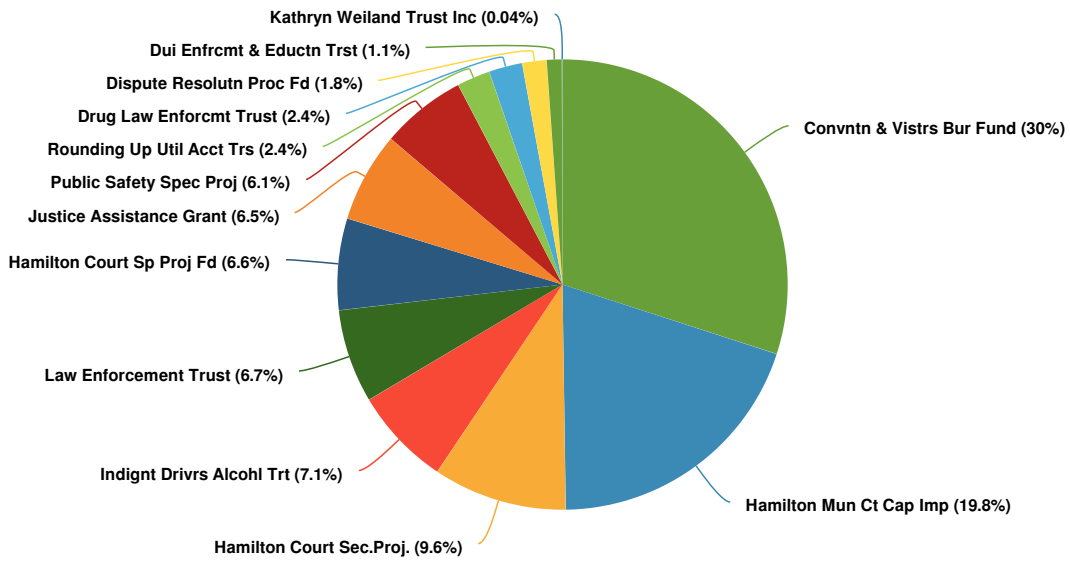
This special revenue fund is used for the Health Department's nursing budget.

### Convention & Visitors Bureau Fund

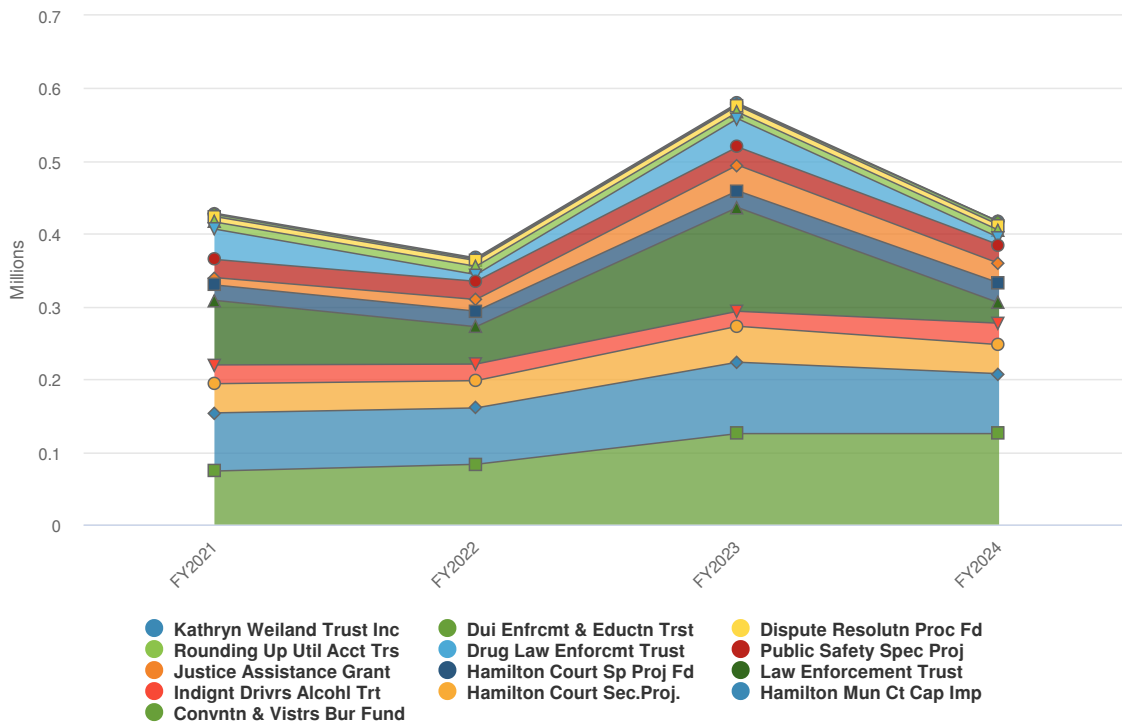
This fund is used to account for the Hotel/Motel Tax levied on guests staying at a hotel or motel within the City of Hamilton. Of the amount collected, 50% is distributed to the Butler County Convention & Visitors Bureau and 50% is distributed to the City as General Fund revenue.

## Revenue by Fund

### 2024 Revenue by Fund



### Budgeted and Historical 2024 Revenue by Fund



Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Hamilton Court Sec.Proj.						
Fines and Forfeits	\$40,172.12	\$37,551.06	\$49,425.00	\$40,000.00	\$40,000.00	0%
<b>Total Hamilton Court Sec.Proj.:</b>	<b>\$40,172.12</b>	<b>\$37,551.06</b>	<b>\$49,425.00</b>	<b>\$40,000.00</b>	<b>\$40,000.00</b>	<b>0%</b>
Hamilton Court Sp Proj Fd						
Fines and Forfeits	\$21,261.55	\$21,383.59	\$22,878.71	\$27,370.00	\$27,370.00	0%
<b>Total Hamilton Court Sp Proj Fd:</b>	<b>\$21,261.55</b>	<b>\$21,383.59</b>	<b>\$22,878.71</b>	<b>\$27,370.00</b>	<b>\$27,370.00</b>	<b>0%</b>
Rounding Up Util Acct Trs						
Miscellaneous Revenue	\$9,777.18	\$11,376.44	\$8,967.61	\$10,000.00	\$10,000.00	0%
<b>Total Rounding Up Util Acct Trs:</b>	<b>\$9,777.18</b>	<b>\$11,376.44</b>	<b>\$8,967.61</b>	<b>\$10,000.00</b>	<b>\$10,000.00</b>	<b>0%</b>
Hamilton Mun Ct Cap Imp						
Charges for Services	\$79,976.37	\$77,554.15	\$98,237.01	\$82,406.00	\$82,406.00	0%
<b>Total Hamilton Mun Ct Cap Imp:</b>	<b>\$79,976.37</b>	<b>\$77,554.15</b>	<b>\$98,237.01</b>	<b>\$82,406.00</b>	<b>\$82,406.00</b>	<b>0%</b>



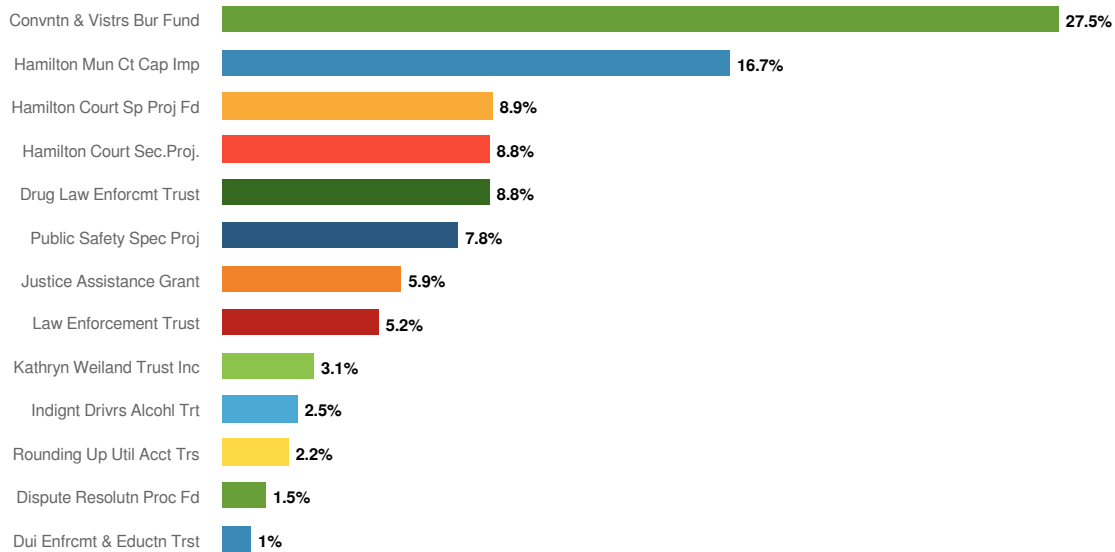
Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Dispute Resolutn Proc Fd						
Charges for Services	\$7,467.00	\$7,857.00	\$8,802.00	\$7,300.00	\$7,300.00	0%
<b>Total Dispute Resolutn Proc Fd:</b>	<b>\$7,467.00</b>	<b>\$7,857.00</b>	<b>\$8,802.00</b>	<b>\$7,300.00</b>	<b>\$7,300.00</b>	<b>0%</b>
Justice Assistance Grant						
Intergovernmental Revenue	\$10,087.00	\$16,050.00	\$35,384.00	\$15,056.00	\$26,911.00	78.7%
<b>Total Justice Assistance Grant:</b>	<b>\$10,087.00</b>	<b>\$16,050.00</b>	<b>\$35,384.00</b>	<b>\$15,056.00</b>	<b>\$26,911.00</b>	<b>78.7%</b>
Law Enforcement Trust						
Fines and Forfeits	\$15,045.89	\$10,844.35	\$12,037.97	\$18,000.00	\$18,000.00	0%
Miscellaneous Revenue	\$73,777.91	\$40,579.65	\$130,818.71	\$10,000.00	\$10,000.00	0%
<b>Total Law Enforcement Trust:</b>	<b>\$88,823.80</b>	<b>\$51,424.00</b>	<b>\$142,856.68</b>	<b>\$28,000.00</b>	<b>\$28,000.00</b>	<b>0%</b>
Public Safety Spec Proj						
Miscellaneous Revenue	\$25,000.00	\$25,000.00	\$25,000.00	\$35,500.00	\$25,500.00	-28.2%
<b>Total Public Safety Spec Proj:</b>	<b>\$25,000.00</b>	<b>\$25,000.00</b>	<b>\$25,000.00</b>	<b>\$35,500.00</b>	<b>\$25,500.00</b>	<b>-28.2%</b>
Drug Law Enforcmt Trust						
Fines and Forfeits	\$41,740.75	\$9,261.00	\$38,917.75	\$10,000.00	\$10,000.00	0%
<b>Total Drug Law Enforcmt Trust:</b>	<b>\$41,740.75</b>	<b>\$9,261.00</b>	<b>\$38,917.75</b>	<b>\$10,000.00</b>	<b>\$10,000.00</b>	<b>0%</b>
Dui Enfrcmt & Eductn Trst						
Charges for Services	\$3,103.00	\$2,015.00	\$1,482.15	\$4,500.00	\$4,500.00	0%
<b>Total Dui Enfrcmt &amp; Eductn Trst:</b>	<b>\$3,103.00</b>	<b>\$2,015.00</b>	<b>\$1,482.15</b>	<b>\$4,500.00</b>	<b>\$4,500.00</b>	<b>0%</b>
Indignt Drivr Alchol Trt						
Charges for Services	\$17,608.52	\$15,151.90	\$15,974.34	\$18,255.00	\$18,255.00	0%
Fines and Forfeits	\$8,226.19	\$7,643.34	\$4,649.85	\$11,200.00	\$11,200.00	0%
<b>Total Indignt Drivr Alchol Trt:</b>	<b>\$25,834.71</b>	<b>\$22,795.24</b>	<b>\$20,624.19</b>	<b>\$29,455.00</b>	<b>\$29,455.00</b>	<b>0%</b>
Kathryn Weiland Trust Inc						
Intergovernmental Revenue	\$1,475.00	\$1,537.00	\$1,501.00	\$1,425.00	\$0.00	-100%
Miscellaneous Revenue	\$68.82	\$134.13	\$424.03	\$70.00	\$150.00	114.3%
<b>Total Kathryn Weiland Trust Inc:</b>	<b>\$1,543.82</b>	<b>\$1,671.13</b>	<b>\$1,925.03</b>	<b>\$1,495.00</b>	<b>\$150.00</b>	<b>-90%</b>



Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Convntn & Vistrs Bur Fund						
Taxes	\$73,507.34	\$82,742.66	\$125,000.00	\$125,000.00	\$125,000.00	0%
<b>Total Convntn &amp; Vistrs Bur Fund:</b>	<b>\$73,507.34</b>	<b>\$82,742.66</b>	<b>\$125,000.00</b>	<b>\$125,000.00</b>	<b>\$125,000.00</b>	<b>0%</b>
<b>Total:</b>	<b>\$428,294.64</b>	<b>\$366,681.27</b>	<b>\$579,500.13</b>	<b>\$416,082.00</b>	<b>\$416,592.00</b>	<b>0.1%</b>

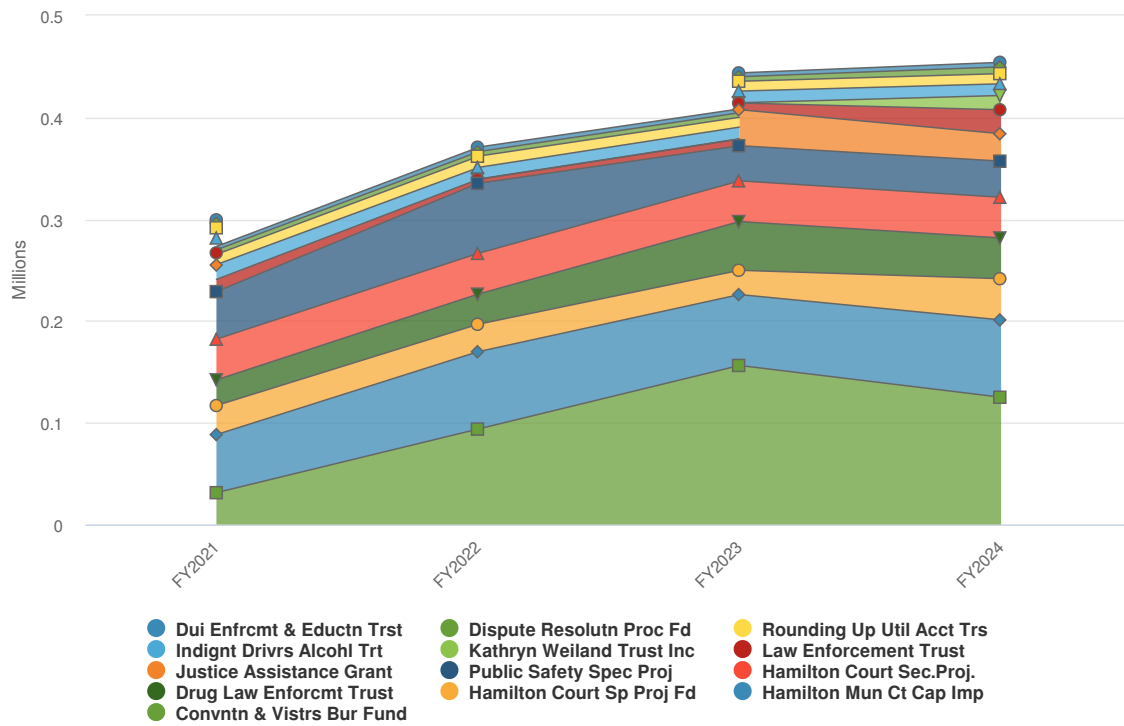
## Expenditures by Fund

### 2024 Expenditures by Fund





### Budgeted and Historical 2024 Expenditures by Fund



Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Hamilton Court Sec.Proj.						
Other Expenditures	\$40,000.00	\$40,000.00	\$40,000.00	\$40,000.00	\$40,000.00	0%
<b>Total Hamilton Court Sec.Proj.:</b>	<b>\$40,000.00</b>	<b>\$40,000.00</b>	<b>\$40,000.00</b>	<b>\$40,000.00</b>	<b>\$40,000.00</b>	<b>0%</b>
Hamilton Court Sp Proj Fd						
Other Expenditures	\$28,565.00	\$26,965.00	\$23,850.00	\$29,250.00	\$40,500.00	38.5%
Capital Improvements	\$0.00	\$0.00	\$0.00	\$75,000.00	\$0.00	-100%
<b>Total Hamilton Court Sp Proj Fd:</b>	<b>\$28,565.00</b>	<b>\$26,965.00</b>	<b>\$23,850.00</b>	<b>\$104,250.00</b>	<b>\$40,500.00</b>	<b>-61.2%</b>
Rounding Up Util Acct Trs						
Other Expenditures	\$10,020.62	\$11,046.51	\$9,635.79	\$10,000.00	\$10,000.00	0%
<b>Total Rounding Up Util Acct Trs:</b>	<b>\$10,020.62</b>	<b>\$11,046.51</b>	<b>\$9,635.79</b>	<b>\$10,000.00</b>	<b>\$10,000.00</b>	<b>0%</b>
Hamilton Mun Ct Cap Imp						
Other Expenditures	\$57,058.92	\$76,000.00	\$69,659.48	\$176,000.00	\$76,000.00	-56.8%
<b>Total Hamilton Mun Ct Cap Imp:</b>	<b>\$57,058.92</b>	<b>\$76,000.00</b>	<b>\$69,659.48</b>	<b>\$176,000.00</b>	<b>\$76,000.00</b>	<b>-56.8%</b>



Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Dispute Resolutn Proc Fd						
Personal Services & Benefits	\$4,495.05	\$4,489.93	\$4,487.02	\$5,074.00	\$5,626.00	10.9%
Other Expenditures	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0%
<b>Total Dispute Resolutn Proc Fd:</b>	<b>\$4,495.05</b>	<b>\$4,489.93</b>	<b>\$4,487.02</b>	<b>\$6,074.00</b>	<b>\$6,626.00</b>	<b>9.1%</b>
Justice Assistance Grant						
Other Expenditures	\$10,087.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
Capital Improvements	\$16,050.00	\$0.00	\$35,384.00	\$15,056.00	\$26,911.00	78.7%
<b>Total Justice Assistance Grant:</b>	<b>\$26,137.00</b>	<b>\$0.00</b>	<b>\$35,384.00</b>	<b>\$15,056.00</b>	<b>\$26,911.00</b>	<b>78.7%</b>
Law Enforcement Trust						
Other Expenditures	\$11,980.12	\$3,869.07	\$6,574.70	\$23,600.00	\$23,600.00	0%
<b>Total Law Enforcement Trust:</b>	<b>\$11,980.12</b>	<b>\$3,869.07</b>	<b>\$6,574.70</b>	<b>\$23,600.00</b>	<b>\$23,600.00</b>	<b>0%</b>
Public Safety Spec Proj						
Personal Services & Benefits	\$13,197.81	\$44,241.31	\$10,500.00	\$10,500.00	\$10,500.00	0%
Other Expenditures	\$33,510.84	\$24,592.49	\$24,022.80	\$25,000.00	\$25,000.00	0%
<b>Total Public Safety Spec Proj:</b>	<b>\$46,708.65</b>	<b>\$68,833.80</b>	<b>\$34,522.80</b>	<b>\$35,500.00</b>	<b>\$35,500.00</b>	<b>0%</b>
Drug Law Enforcmt Trust						
Other Expenditures	\$25,218.10	\$29,618.53	\$47,884.88	\$40,000.00	\$40,000.00	0%
<b>Total Drug Law Enforcmt Trust:</b>	<b>\$25,218.10</b>	<b>\$29,618.53</b>	<b>\$47,884.88</b>	<b>\$40,000.00</b>	<b>\$40,000.00</b>	<b>0%</b>
Dui Enfrcmt & Eductn Trst						
Other Expenditures	\$3,345.80	\$4,396.07	\$3,761.60	\$4,500.00	\$4,500.00	0%
<b>Total Dui Enfrcmt &amp; Eductn Trst:</b>	<b>\$3,345.80</b>	<b>\$4,396.07</b>	<b>\$3,761.60</b>	<b>\$4,500.00</b>	<b>\$4,500.00</b>	<b>0%</b>
Indignt Drvrs Alchhl Trt						
Other Expenditures	\$14,562.00	\$11,480.00	\$11,480.00	\$11,480.00	\$11,480.00	0%
<b>Total Indignt Drvrs Alchhl Trt:</b>	<b>\$14,562.00</b>	<b>\$11,480.00</b>	<b>\$11,480.00</b>	<b>\$11,480.00</b>	<b>\$11,480.00</b>	<b>0%</b>
Kathryn Weiland Trust Inc						
Other Expenditures	\$0.00	\$270.18	\$240.38	\$500.00	\$14,000.00	2,700%
<b>Total Kathryn Weiland Trust Inc:</b>	<b>\$0.00</b>	<b>\$270.18</b>	<b>\$240.38</b>	<b>\$500.00</b>	<b>\$14,000.00</b>	<b>2,700%</b>
Convntn & Vistrs Bur Fund						

Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Other Expenditures	\$31,250.00	\$93,750.00	\$156,250.00	\$125,000.00	\$125,000.00	0%
<b>Total Convntn &amp; Vistrs Bur Fund:</b>	<b>\$31,250.00</b>	<b>\$93,750.00</b>	<b>\$156,250.00</b>	<b>\$125,000.00</b>	<b>\$125,000.00</b>	<b>0%</b>
<b>Total:</b>	<b>\$299,341.26</b>	<b>\$370,719.09</b>	<b>\$443,730.65</b>	<b>\$591,960.00</b>	<b>\$454,117.00</b>	<b>-23.3%</b>

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



# Special Assessments Fund

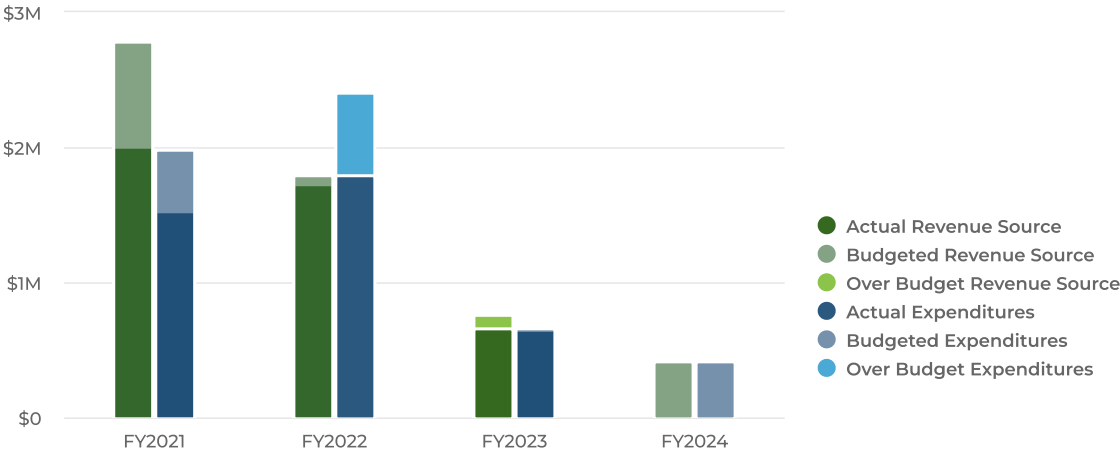
Revenue is generated from payments made by property owners assessed for concrete work performed by City contractors. Expenses occur during construction performed by City contractors. The Special Assessments Fund is budgeted to pay contractors until the assessments reimburse this fund. Final assessments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

## Budgetary Highlights

The Special Assessments Fund will receive approximately \$420,829 in revenue from special assessment charges in 2024. These funds will be used to repay two 5-year internal notes issued by the City's Central Benefits Fund. Total debt service due in 2024 totals \$420,829. In 2021, the City decided to create a new fund each year to account for the annual concrete repair and resurfacing program. Therefore, no capital expenditures are budgeted in this fund for 2024, the 2024 program is budgeted in the Sidewalk Special Assessments - 2024 Fund.

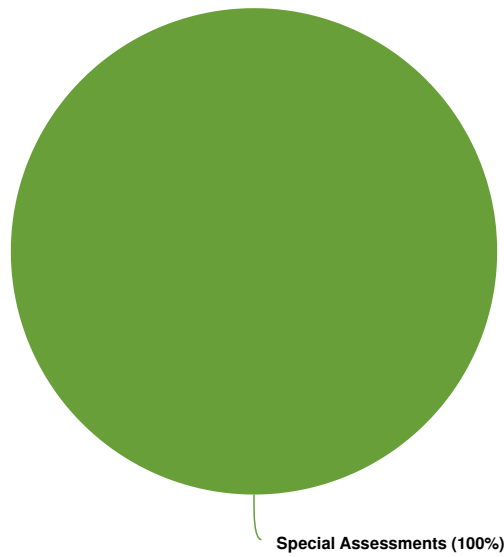
## Summary

The City of Hamilton is projecting revenue of \$420,829 in 2024, which represents a 37.16% decrease over the prior year. Budgeted expenditures are projected to decrease by 37.16%, or \$248,875, to \$420,829 in 2024.

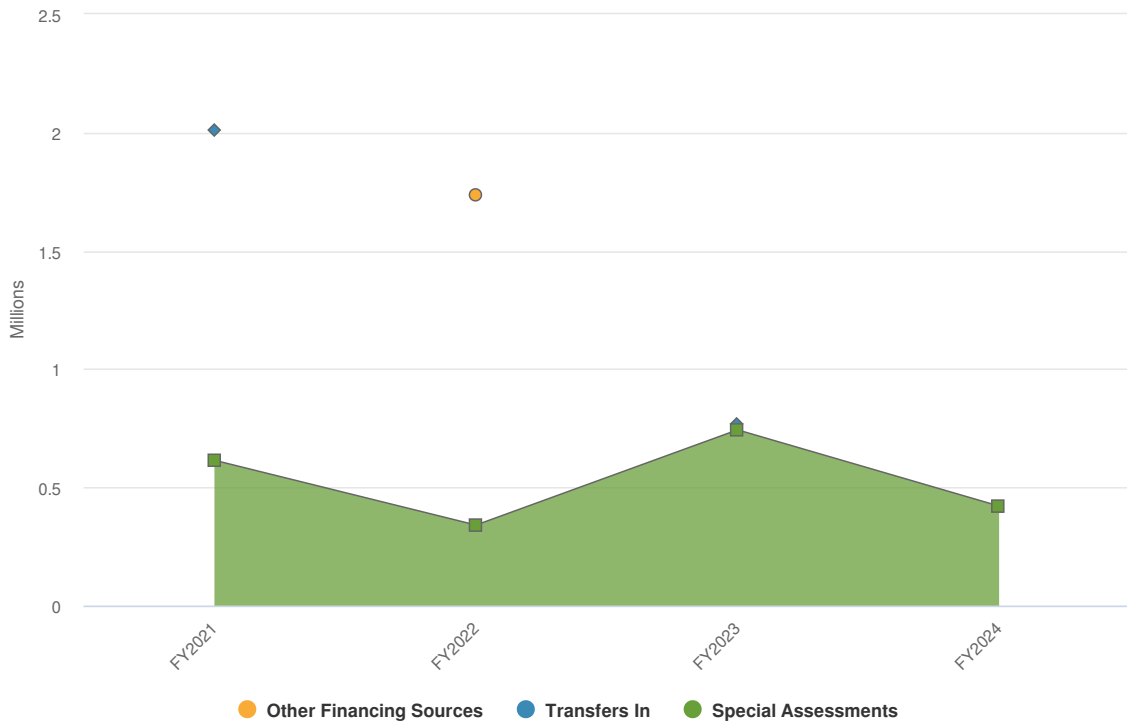


# Revenues by Source

## Projected 2024 Revenues by Source



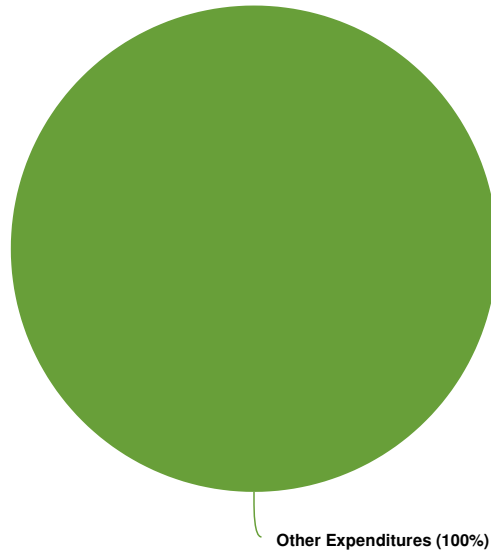
## Budgeted and Historical 2024 Revenues by Source



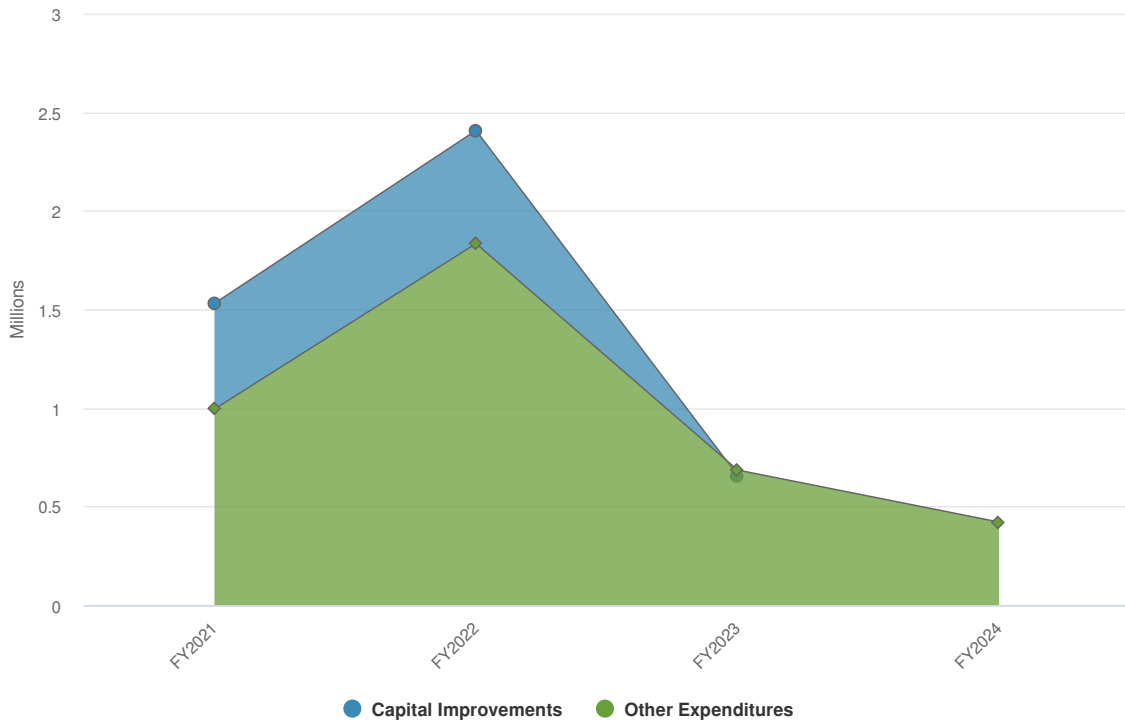
Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Revenue Source						
Other Financing Sources	\$0.00	\$1,395,836.00	\$0.00	\$0.00	\$0.00	0%
Special Assessments	\$614,554.28	\$340,644.54	\$743,090.21	\$669,704.00	\$420,829.00	-37.2%
Transfers In	\$1,395,836.00	\$0.00	\$25,000.00	\$0.00	\$0.00	0%
<b>Total Revenue Source:</b>	<b>\$2,010,390.28</b>	<b>\$1,736,480.54</b>	<b>\$768,090.21</b>	<b>\$669,704.00</b>	<b>\$420,829.00</b>	<b>-37.2%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Expense Objects						
Other Expenditures	\$993,893.87	\$1,833,539.05	\$684,890.09	\$669,704.00	\$420,829.00	-37.2%
Capital Improvements	\$536,243.56	\$573,694.03	-\$27,088.31	\$0.00	\$0.00	0%
<b>Total Expense Objects:</b>	<b>\$1,530,137.43</b>	<b>\$2,407,233.08</b>	<b>\$657,801.78</b>	<b>\$669,704.00</b>	<b>\$420,829.00</b>	<b>-37.2%</b>



## TIF and RID Funds

The Tax Increment Financing (TIF)/Residential Incentive District (RID) Funds are used to account for revenues and expenditures related to the TIF/RID districts.

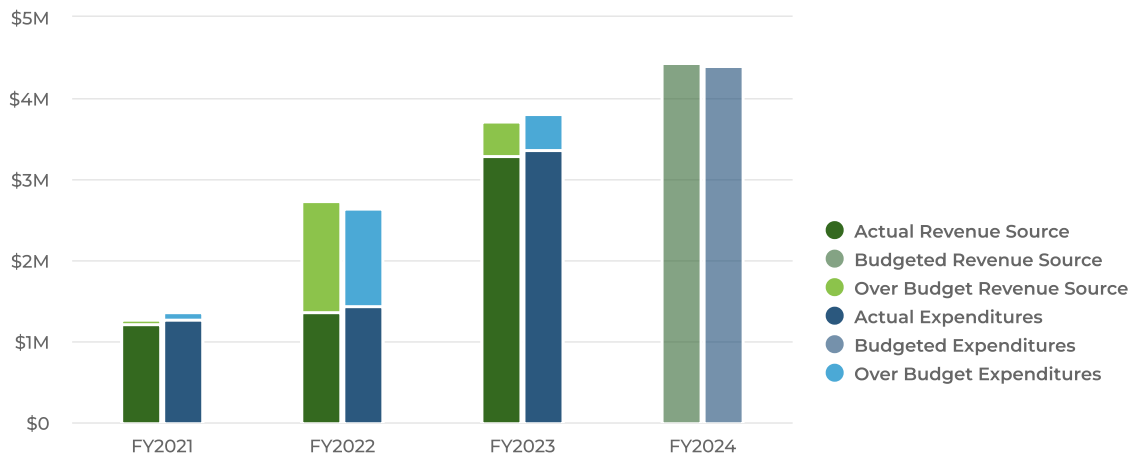
Transactions support improvements that directly benefit subject properties as defined in City ordinances and project agreements.

### Budgetary Highlights

At the end of 2020, the Butler County, Ohio Auditor performed a countywide triennial update on property values based on sales from 2017-2019. The triennial update in 2020 indicated that the real estate market improved across the county as unemployment rates decrease and the economy continues to improve. Also, the City created two new TIF funds in 2022 that were not included in the 2022 Adopted Budget, the Champion Mill Sports Complex TIF Fund and the Twin Run MPITIE Fund. The Champion Mill Sports Complex TIF Fund is used to account for payments in lieu of taxes received from the Champion Mill Sports Complex owner to retire Tax Increment Financing bonds issued in 2020 by the Hamilton Community Authority to fund infrastructure improvements at the sports complex site.

### Summary

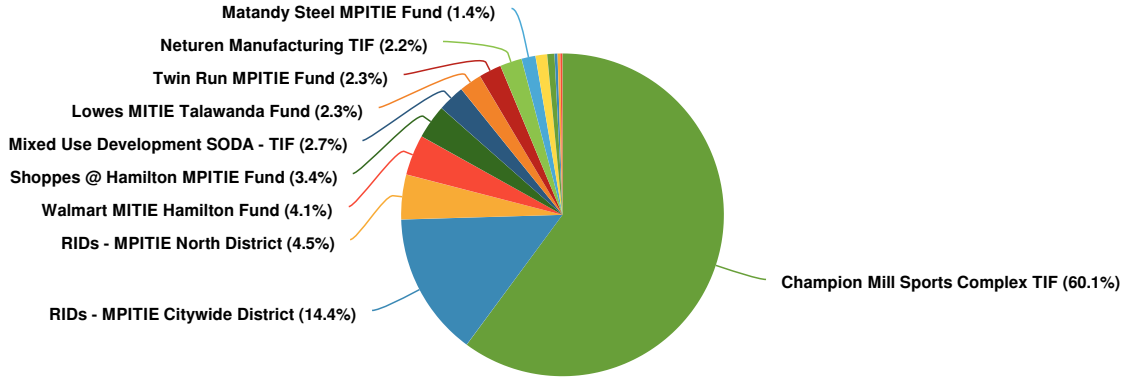
The City of Hamilton is projecting \$4,442,760 of revenue in 2024, which represents a 34.50% increase over the prior year adopted budget. Budgeted expenditures are projected to increase by 30.85%, or \$1,040,660, to \$4,413,467 in 2024. \$2.6 million of the 2024 budget is due to the TIF collections for the Champion Mill Spooky Nook Sports Complex that are remitted to the Hamilton Community Authority for repayment of debt issued by the Authority.



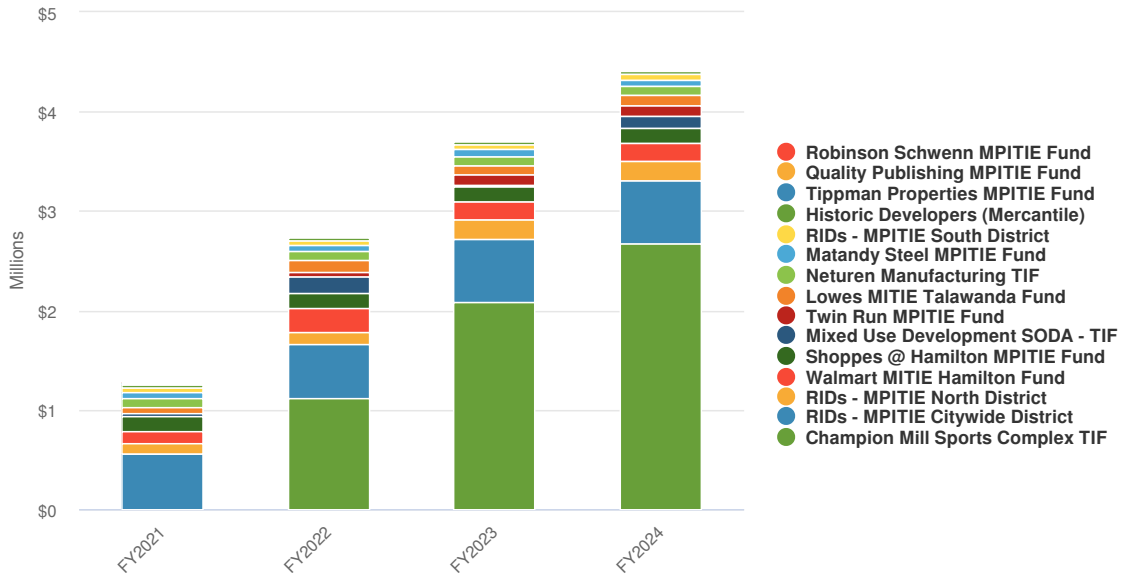


# Revenue by Fund

## 2024 Revenue by Fund



## Budgeted and Historical 2024 Revenue by Fund



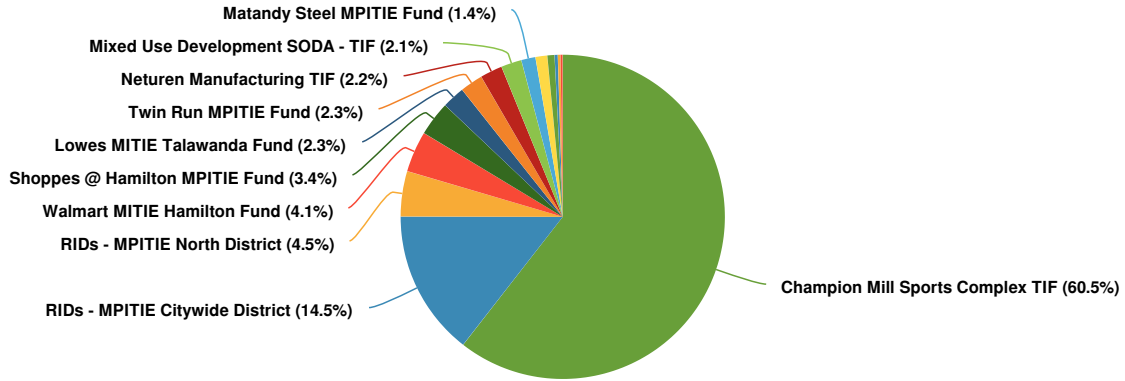
Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Lowes MITIE Talawanda Fund						
Taxes	\$63,005.94	\$122,727.91	\$94,300.34	\$120,000.00	\$100,000.00	-16.7%
<b>Total Lowes MITIE Talawanda Fund:</b>	<b>\$63,005.94</b>	<b>\$122,727.91</b>	<b>\$94,300.34</b>	<b>\$120,000.00</b>	<b>\$100,000.00</b>	<b>-16.7%</b>
Walmart MITIE Hamilton Fund						
Taxes	\$116,181.67	\$227,923.27	\$175,129.20	\$225,000.00	\$180,000.00	-20%
<b>Total Walmart MITIE Hamilton Fund:</b>	<b>\$116,181.67</b>	<b>\$227,923.27</b>	<b>\$175,129.20</b>	<b>\$225,000.00</b>	<b>\$180,000.00</b>	<b>-20%</b>
Matandy Steel MPITIE Fund						
Taxes	\$61,633.94	\$59,113.66	\$61,729.58	\$60,000.00	\$62,000.00	3.3%
<b>Total Matandy Steel MPITIE Fund:</b>	<b>\$61,633.94</b>	<b>\$59,113.66</b>	<b>\$61,729.58</b>	<b>\$60,000.00</b>	<b>\$62,000.00</b>	<b>3.3%</b>
Robinson Schwenn MPITIE Fund						
Taxes	\$9,151.66	\$8,777.44	\$9,165.84	\$9,100.00	\$9,200.00	1.1%
<b>Total Robinson Schwenn MPITIE Fund:</b>	<b>\$9,151.66</b>	<b>\$8,777.44</b>	<b>\$9,165.84</b>	<b>\$9,100.00</b>	<b>\$9,200.00</b>	<b>1.1%</b>
RIDs - MPITIE Citywide District						
Taxes	\$554,585.39	\$547,868.69	\$632,912.18	\$550,000.00	\$640,000.00	16.4%
<b>Total RIDs - MPITIE Citywide District:</b>	<b>\$554,585.39</b>	<b>\$547,868.69</b>	<b>\$632,912.18</b>	<b>\$550,000.00</b>	<b>\$640,000.00</b>	<b>16.4%</b>
RIDs - MPITIE North District						
Taxes	\$108,808.82	\$130,971.37	\$196,328.43	\$130,000.00	\$200,000.00	53.8%
<b>Total RIDs - MPITIE North District:</b>	<b>\$108,808.82</b>	<b>\$130,971.37</b>	<b>\$196,328.43</b>	<b>\$130,000.00</b>	<b>\$200,000.00</b>	<b>53.8%</b>
RIDs - MPITIE South District						
Taxes	\$45,608.00	\$43,782.12	\$50,431.25	\$46,000.00	\$52,000.00	13%
<b>Total RIDs - MPITIE South District:</b>	<b>\$45,608.00</b>	<b>\$43,782.12</b>	<b>\$50,431.25</b>	<b>\$46,000.00</b>	<b>\$52,000.00</b>	<b>13%</b>
Quality Publishing MPITIE Fund						
Taxes	\$11,179.88	\$10,722.72	\$11,197.22	\$11,000.00	\$12,000.00	9.1%
<b>Total Quality Publishing MPITIE Fund:</b>	<b>\$11,179.88</b>	<b>\$10,722.72</b>	<b>\$11,197.22</b>	<b>\$11,000.00</b>	<b>\$12,000.00</b>	<b>9.1%</b>
Shoppes @ Hamilton MPITIE Fund						
Taxes	\$164,087.14	\$157,377.40	\$150,873.08	\$160,000.00	\$152,000.00	-5%
<b>Total Shoppes @ Hamilton MPITIE Fund:</b>	<b>\$164,087.14</b>	<b>\$157,377.40</b>	<b>\$150,873.08</b>	<b>\$160,000.00</b>	<b>\$152,000.00</b>	<b>-5%</b>



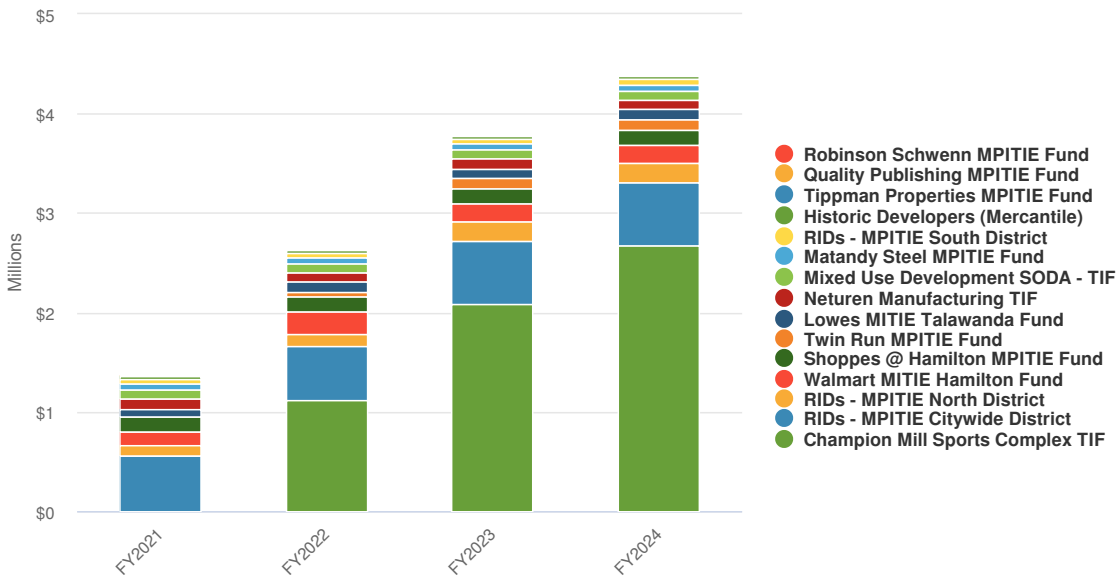
Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Historic Developers (Mercantile)						
Taxes	\$30,594.16	\$29,343.14	\$30,641.64	\$30,000.00	\$32,000.00	6.7%
<b>Total Historic Developers (Mercantile):</b>	<b>\$30,594.16</b>	<b>\$29,343.14</b>	<b>\$30,641.64</b>	<b>\$30,000.00</b>	<b>\$32,000.00</b>	<b>6.7%</b>
Tippman Properties MPITIE Fund						
Taxes	\$1,933.18	\$1,854.10	\$10,695.83	\$2,000.00	\$14,000.00	600%
<b>Total Tippman Properties MPITIE Fund:</b>	<b>\$1,933.18</b>	<b>\$1,854.10</b>	<b>\$10,695.83</b>	<b>\$2,000.00</b>	<b>\$14,000.00</b>	<b>600%</b>
Neturen Manufacturing TIF						
Taxes	\$96,897.14	\$92,934.94	\$97,047.50	\$93,000.00	\$98,000.00	5.4%
<b>Total Neturen Manufacturing TIF:</b>	<b>\$96,897.14</b>	<b>\$92,934.94</b>	<b>\$97,047.50</b>	<b>\$93,000.00</b>	<b>\$98,000.00</b>	<b>5.4%</b>
Champion Mill Sports Complex TIF						
Taxes	\$0.00	\$1,110,763.00	\$2,091,540.42	\$1,809,000.00	\$2,671,560.00	47.7%
<b>Total Champion Mill Sports Complex TIF:</b>	<b>\$0.00</b>	<b>\$1,110,763.00</b>	<b>\$2,091,540.42</b>	<b>\$1,809,000.00</b>	<b>\$2,671,560.00</b>	<b>47.7%</b>
Mixed Use Development SODA - TIF						
Taxes	\$18,256.14	\$17,394.08	\$19,722.76	\$20,000.00	\$20,000.00	0%
Transfers In	\$0.00	\$150,000.00	\$0.00	\$0.00	\$100,000.00	N/A
<b>Total Mixed Use Development SODA - TIF:</b>	<b>\$18,256.14</b>	<b>\$167,394.08</b>	<b>\$19,722.76</b>	<b>\$20,000.00</b>	<b>\$120,000.00</b>	<b>500%</b>
Twin Run MPITIE Fund						
Taxes	\$0.00	\$37,410.29	\$98,687.11	\$38,000.00	\$100,000.00	163.2%
<b>Total Twin Run MPITIE Fund:</b>	<b>\$0.00</b>	<b>\$37,410.29</b>	<b>\$98,687.11</b>	<b>\$38,000.00</b>	<b>\$100,000.00</b>	<b>163.2%</b>
<b>Total:</b>	<b>\$1,281,923.06</b>	<b>\$2,748,964.13</b>	<b>\$3,730,402.38</b>	<b>\$3,303,100.00</b>	<b>\$4,442,760.00</b>	<b>34.5%</b>

# Expenditures by Fund

## 2024 Expenditures by Fund



## Budgeted and Historical 2024 Expenditures by Fund



Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Lowes MITIE Talawanda Fund						
Other Expenditures	\$74,340.34	\$111,043.72	\$100,115.48	\$120,000.00	\$100,000.00	-16.7%
<b>Total Lowes MITIE Talawanda Fund:</b>	<b>\$74,340.34</b>	<b>\$111,043.72</b>	<b>\$100,115.48</b>	<b>\$120,000.00</b>	<b>\$100,000.00</b>	<b>-16.7%</b>
Walmart MITIE Hamilton Fund						
Other Expenditures	\$130,395.07	\$215,275.30	\$175,949.61	\$225,000.00	\$180,000.00	-20%
<b>Total Walmart MITIE Hamilton Fund:</b>	<b>\$130,395.07</b>	<b>\$215,275.30</b>	<b>\$175,949.61</b>	<b>\$225,000.00</b>	<b>\$180,000.00</b>	<b>-20%</b>
Matandy Steel MPITIE Fund						
Other Expenditures	\$61,633.94	\$59,113.66	\$61,729.58	\$60,000.00	\$62,000.00	3.3%
<b>Total Matandy Steel MPITIE Fund:</b>	<b>\$61,633.94</b>	<b>\$59,113.66</b>	<b>\$61,729.58</b>	<b>\$60,000.00</b>	<b>\$62,000.00</b>	<b>3.3%</b>
Robinson Schwenn MPITIE Fund						
Other Expenditures	\$7,313.20	\$9,320.03	\$8,527.34	\$9,100.00	\$9,200.00	1.1%
<b>Total Robinson Schwenn MPITIE Fund:</b>	<b>\$7,313.20</b>	<b>\$9,320.03</b>	<b>\$8,527.34</b>	<b>\$9,100.00</b>	<b>\$9,200.00</b>	<b>1.1%</b>
RIDs - MPITIE Citywide District						
Other Expenditures	\$554,585.39	\$547,868.69	\$632,912.18	\$550,000.00	\$640,000.00	16.4%
<b>Total RIDs - MPITIE Citywide District:</b>	<b>\$554,585.39</b>	<b>\$547,868.69</b>	<b>\$632,912.18</b>	<b>\$550,000.00</b>	<b>\$640,000.00</b>	<b>16.4%</b>
RIDs - MPITIE North District						
Other Expenditures	\$108,808.82	\$130,971.37	\$196,328.43	\$130,000.00	\$200,000.00	53.8%
<b>Total RIDs - MPITIE North District:</b>	<b>\$108,808.82</b>	<b>\$130,971.37</b>	<b>\$196,328.43</b>	<b>\$130,000.00</b>	<b>\$200,000.00</b>	<b>53.8%</b>
RIDs - MPITIE South District						
Other Expenditures	\$45,608.00	\$43,782.12	\$50,431.25	\$46,000.00	\$52,000.00	13%
<b>Total RIDs - MPITIE South District:</b>	<b>\$45,608.00</b>	<b>\$43,782.12</b>	<b>\$50,431.25</b>	<b>\$46,000.00</b>	<b>\$52,000.00</b>	<b>13%</b>
Quality Publishing MPITIE Fund						
Other Expenditures	\$11,179.88	\$10,722.72	\$11,197.22	\$11,000.00	\$12,000.00	9.1%
<b>Total Quality Publishing MPITIE Fund:</b>	<b>\$11,179.88</b>	<b>\$10,722.72</b>	<b>\$11,197.22</b>	<b>\$11,000.00</b>	<b>\$12,000.00</b>	<b>9.1%</b>
Shoppes @ Hamilton MPITIE Fund						
Other Expenditures	\$164,087.14	\$157,377.40	\$150,873.08	\$160,000.00	\$152,000.00	-5%



Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
<b>Total Shoppes @ Hamilton MPITIE Fund:</b>	<b>\$164,087.14</b>	<b>\$157,377.40</b>	<b>\$150,873.08</b>	<b>\$160,000.00</b>	<b>\$152,000.00</b>	<b>-5%</b>
Historic Developers (Mercantile)						
Other Expenditures	\$30,594.16	\$29,343.14	\$30,641.64	\$30,000.00	\$32,000.00	6.7%
<b>Total Historic Developers (Mercantile):</b>	<b>\$30,594.16</b>	<b>\$29,343.14</b>	<b>\$30,641.64</b>	<b>\$30,000.00</b>	<b>\$32,000.00</b>	<b>6.7%</b>
Tippman Properties MPITIE Fund						
Other Expenditures	\$1,933.18	\$1,854.10	\$10,695.83	\$2,000.00	\$14,000.00	600%
<b>Total Tippman Properties MPITIE Fund:</b>	<b>\$1,933.18</b>	<b>\$1,854.10</b>	<b>\$10,695.83</b>	<b>\$2,000.00</b>	<b>\$14,000.00</b>	<b>600%</b>
Neturen Manufacturing TIF						
Other Expenditures	\$96,897.14	\$92,934.94	\$97,047.50	\$93,000.00	\$98,000.00	5.4%
<b>Total Neturen Manufacturing TIF:</b>	<b>\$96,897.14</b>	<b>\$92,934.94</b>	<b>\$97,047.50</b>	<b>\$93,000.00</b>	<b>\$98,000.00</b>	<b>5.4%</b>
Champion Mill Sports Complex TIF						
Other Expenditures	\$0.00	\$1,110,763.00	\$2,091,540.42	\$1,809,000.00	\$2,671,560.00	47.7%
<b>Total Champion Mill Sports Complex TIF:</b>	<b>\$0.00</b>	<b>\$1,110,763.00</b>	<b>\$2,091,540.42</b>	<b>\$1,809,000.00</b>	<b>\$2,671,560.00</b>	<b>47.7%</b>
Mixed Use Development SODA - TIF						
Other Expenditures	\$89,394.05	\$89,625.11	\$90,131.41	\$89,707.00	\$90,707.00	1.1%
<b>Total Mixed Use Development SODA - TIF:</b>	<b>\$89,394.05</b>	<b>\$89,625.11</b>	<b>\$90,131.41</b>	<b>\$89,707.00</b>	<b>\$90,707.00</b>	<b>1.1%</b>
Twin Run MPITIE Fund						
Other Expenditures	\$0.00	\$37,410.29	\$98,687.11	\$38,000.00	\$100,000.00	163.2%
<b>Total Twin Run MPITIE Fund:</b>	<b>\$0.00</b>	<b>\$37,410.29</b>	<b>\$98,687.11</b>	<b>\$38,000.00</b>	<b>\$100,000.00</b>	<b>163.2%</b>
<b>Total:</b>	<b>\$1,376,770.31</b>	<b>\$2,647,405.59</b>	<b>\$3,806,808.08</b>	<b>\$3,372,807.00</b>	<b>\$4,413,467.00</b>	<b>30.9%</b>



## Issue II Project Fund

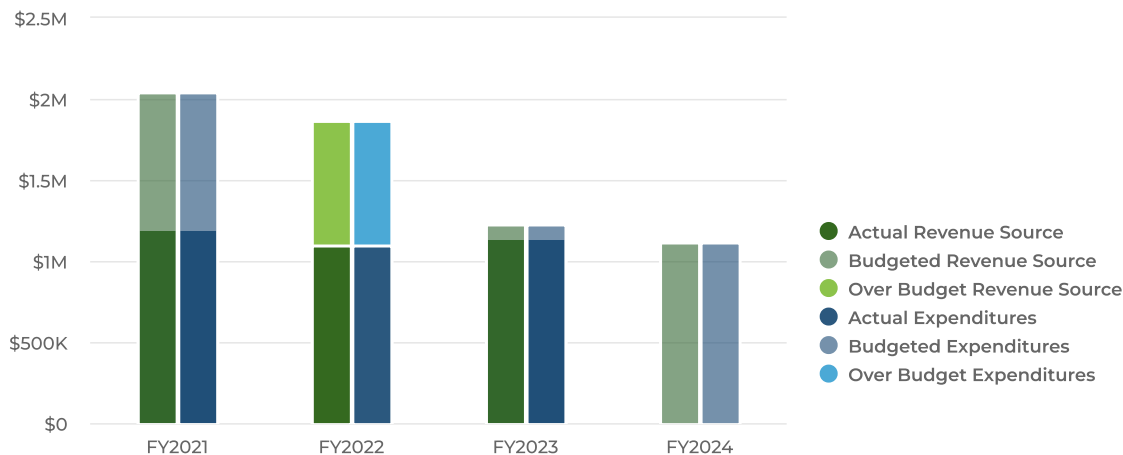
The Issue II Project Fund accounts for an annual grant received from the Ohio Public Works Commission. Monies in this fund are used to finance the Annual Concrete Repair and Resurfacing Program.

### Budgetary Highlights

For 2024, the adopted budget for the Annual Concrete Repair and Resurfacing Program is \$1.12 million.

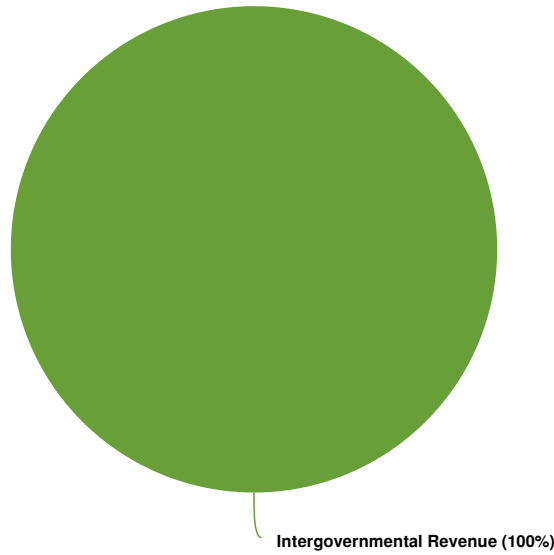
#### Summary

The City of Hamilton is projecting \$1,120,000 of revenue in 2024, which represents a decrease of 8.94% over the prior year adopted budget. Budgeted expenditures are projected to decrease by 8.94%, or \$110,000, to \$1,120,000 in 2024.



# Revenues by Source

## Projected 2024 Revenues by Source



## Budgeted and Historical 2024 Revenues by Source

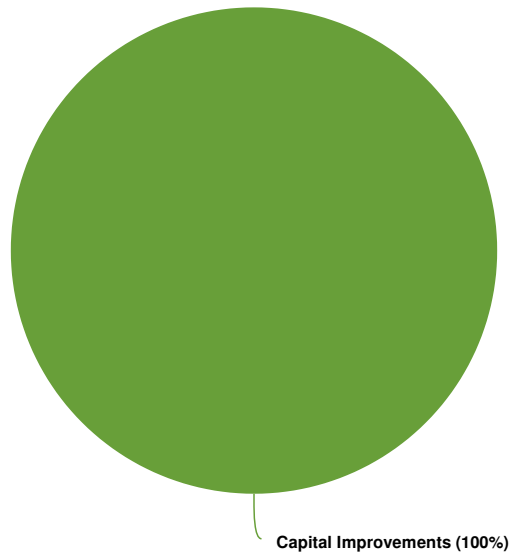




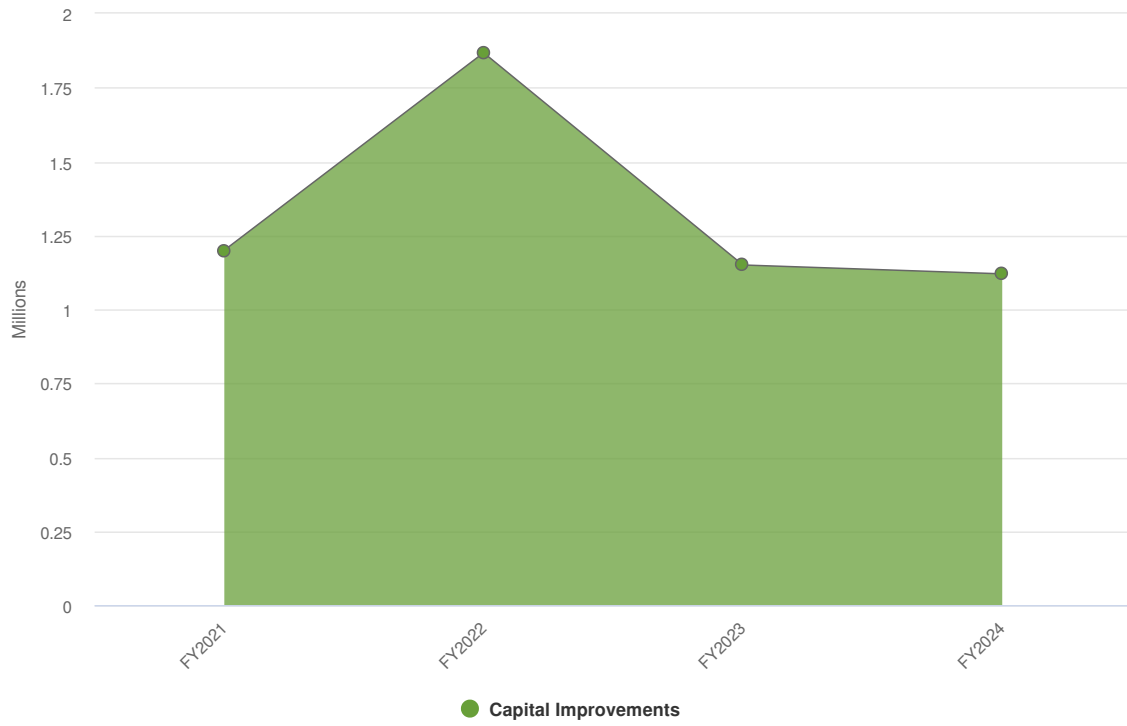
Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Revenue Source						
Intergovernmental Revenue	\$1,199,923.04	\$1,867,689.23	\$1,149,967.41	\$1,230,000.00	\$1,120,000.00	-8.9%
<b>Total Revenue Source:</b>	<b>\$1,199,923.04</b>	<b>\$1,867,689.23</b>	<b>\$1,149,967.41</b>	<b>\$1,230,000.00</b>	<b>\$1,120,000.00</b>	<b>-8.9%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Expense Objects						
Capital Improvements	\$1,199,923.04	\$1,867,689.23	\$1,149,967.41	\$1,230,000.00	\$1,120,000.00	-8.9%
<b>Total Expense Objects:</b>	<b>\$1,199,923.04</b>	<b>\$1,867,689.23</b>	<b>\$1,149,967.41</b>	<b>\$1,230,000.00</b>	<b>\$1,120,000.00</b>	<b>-8.9%</b>



# Infrastructure Renewal Program - 2023 Fund

The Infrastructure Renewal Program - 2023 Fund is used to finance professional services and construction contracts related to capital projects managed by the Engineering Department. Sources of revenue include Residential Incentive Districts (RID), Tax Increment Financing Districts (TIF), Permissive License Plate Tax, Gasoline Tax, the \$5 Motor Vehicle License Tax, and local / state / federal grants.

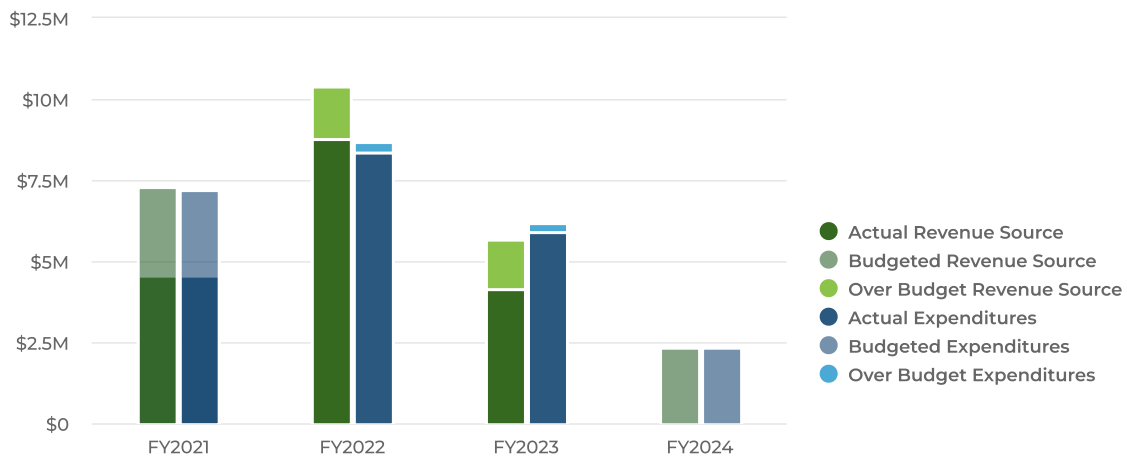
## Budgetary Highlights

The 2024 Adopted Budget includes debt proceeds and a transfer from the General Fund to cover principal and interest on bond anticipation notes issued in 2023.

**NOTE:** In 2022, the City decided to create a new fund each year to account for the annual infrastructure renewal projects. Therefore, the Infrastructure Renewal Program Fund (Fund 311) is also presented below for prior year comparison purposes.

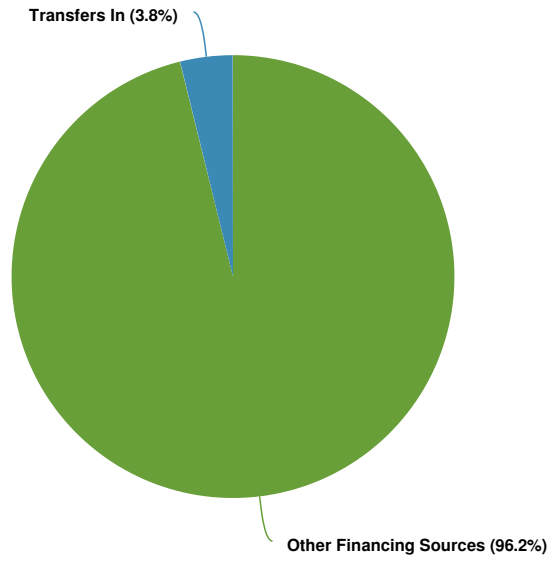
## Summary

The City of Hamilton is projecting revenue of \$2,339,750 in 2024, which includes note proceeds of \$2.25 million that will be used to payoff Bond Anticipation Notes issued in 2023. Budgeted expenditures are projected to be \$2,339,750 in 2024 for debt service on the 2023 notes.

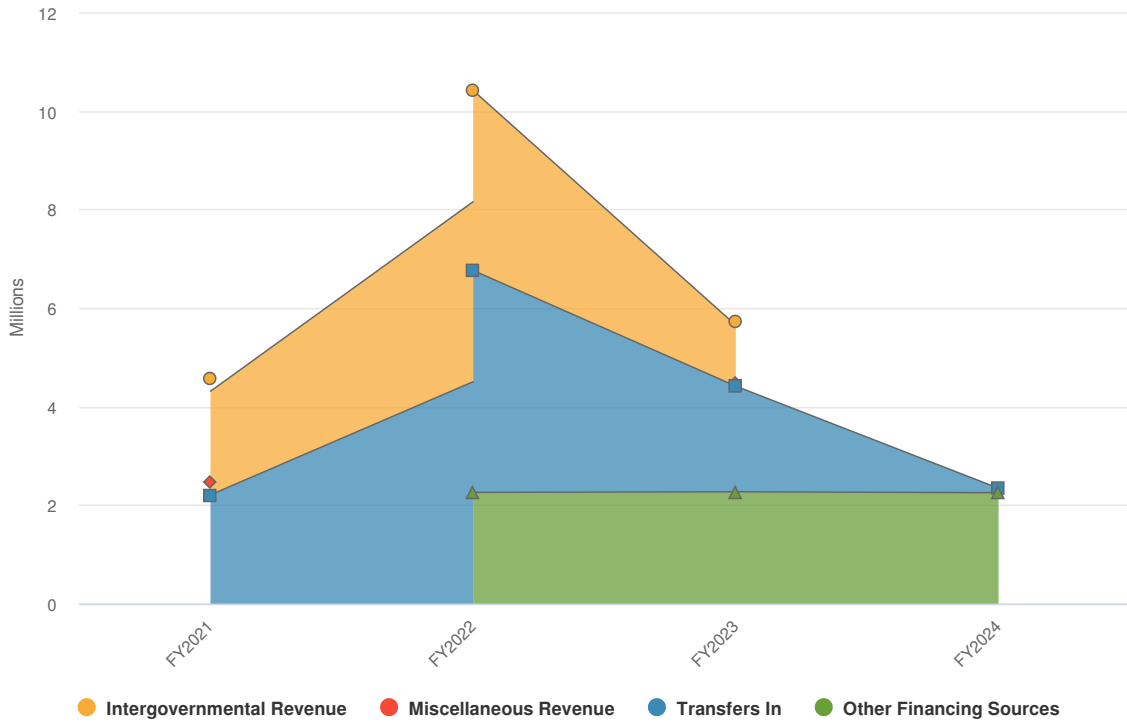


# Revenues by Source

## Projected 2024 Revenues by Source



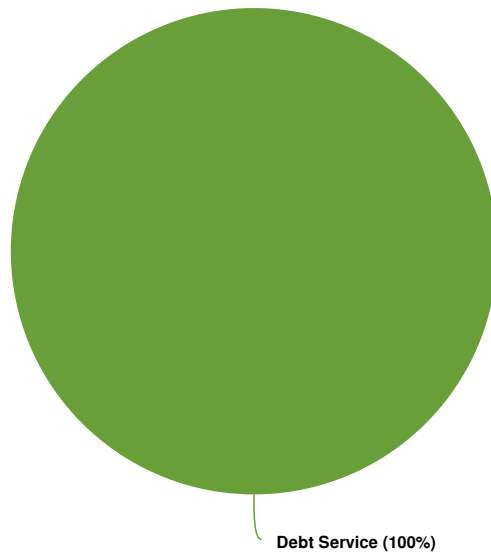
## Budgeted and Historical 2024 Revenues by Source



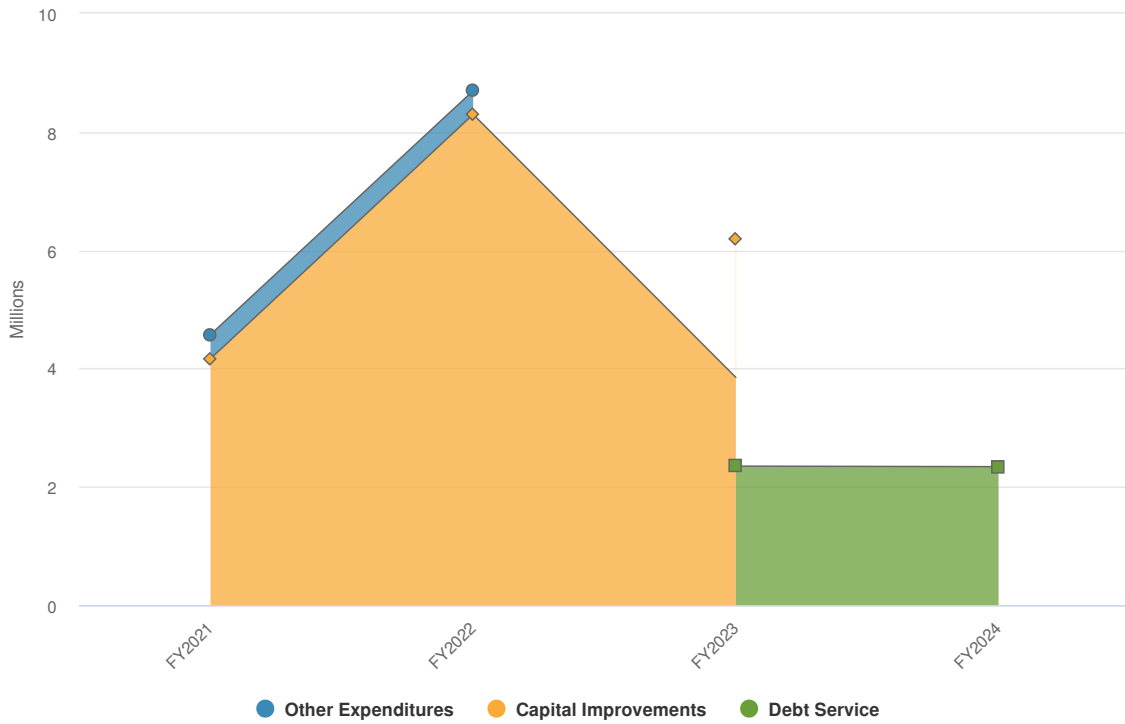
Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Revenue Source						
Intergovernmental Revenue	\$2,102,689.52	\$3,652,278.52	\$1,235,325.75	\$500,000.00	\$0.00	-100%
Other Financing Sources	\$0.00	\$2,256,609.83	\$2,268,900.00	\$1,750,000.00	\$2,250,000.00	28.6%
Transfers In	\$2,206,212.31	\$4,502,474.89	\$2,142,867.81	\$1,914,145.00	\$89,750.00	-95.3%
Miscellaneous Revenue	\$268,291.69	\$0.00	\$63,795.00	\$0.00	\$0.00	0%
<b>Total Revenue Source:</b>	<b>\$4,577,193.52</b>	<b>\$10,411,363.24</b>	<b>\$5,710,888.56</b>	<b>\$4,164,145.00</b>	<b>\$2,339,750.00</b>	<b>-43.8%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Expense Objects						
Other Expenditures	\$408,502.98	\$400,712.51	\$0.00	\$0.00	\$0.00	0%
Capital Improvements	\$4,164,457.56	\$8,296,287.49	\$3,848,759.05	\$4,086,000.00	\$0.00	-100%
Debt Service	\$0.00	\$0.00	\$2,348,787.04	\$1,828,125.00	\$2,339,750.00	28%
<b>Total Expense Objects:</b>	<b>\$4,572,960.54</b>	<b>\$8,697,000.00</b>	<b>\$6,197,546.09</b>	<b>\$5,914,125.00</b>	<b>\$2,339,750.00</b>	<b>-60.4%</b>



# Infrastructure Renewal Program - 2024 Fund

The Infrastructure Renewal Program - 2024 Fund is used to finance professional services and construction contracts related to capital projects managed by the Engineering Department. Sources of revenue include Residential Incentive Districts (RID), Tax Increment Financing Districts (TIF), Permissive License Plate Tax, Gasoline Tax, the \$5 Motor Vehicle License Tax, and local / state / federal grants.

## Budgetary Highlights

The 2024 Adopted Budget includes various revenue sources for the Infrastructure Renewal Program Fund. The Fund is anticipating a \$3.3 million grant from the Ohio Department of Transportation. Other funding sources include Transfers-In that total \$1.85 million.

The top capital projects budgeted for 2024 with these funds include:

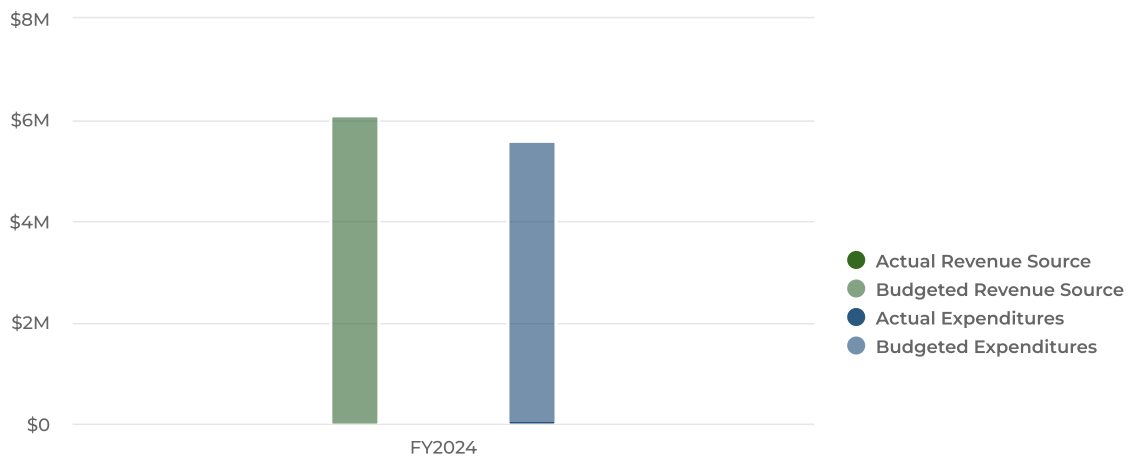
- o Bilstein Bridge deck replacement — \$1,516,696
- o 2024 Concrete Repair & Resurfacing Program — \$500,000
- o Eaton Avenue resurfacing — \$930,000
- o G Street Bridge demolition — \$923,114
- o New London Road widening — \$419,069
- o Erie Avenue and Dixie Highway intersection improvements — \$300,000
- o Ross Avenue traffic improvements — \$270,000
- o Wasserman Road Safe Routes to School — \$295,215
- o State Route 128 ODOT Urban Paving Program — \$338,000
- o Tylersville Road inspection — \$100,000

More about the projects budgeted for the Infrastructure Renewal Program - 2024 Fund in 2024 can be found in the Capital Improvement section.

**NOTE:** In 2022, the City decided to create a new fund each year to account for the annual infrastructure renewal projects. See Infrastructure Renewal Program - 2023 Fund page for prior year comparisons.

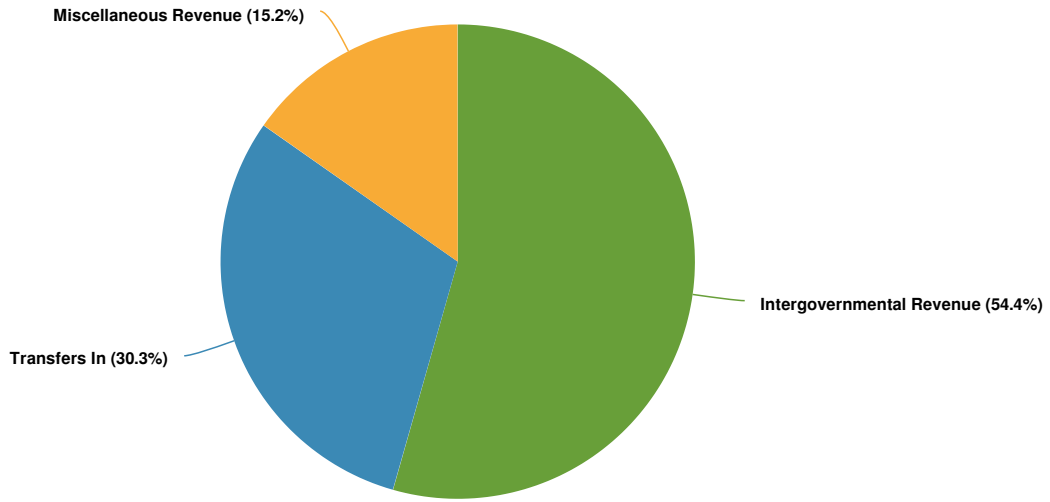
## Summary

The City of Hamilton is projecting revenue of \$6,099,394 and expenditures of \$5,592,094 in 2024.

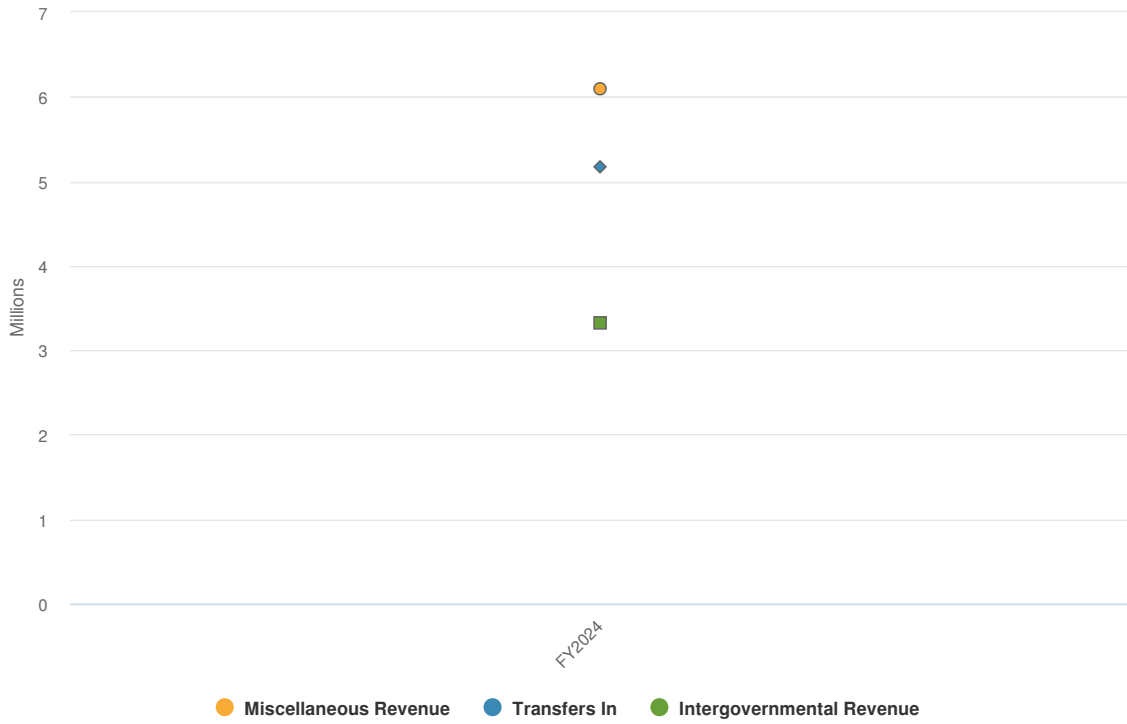


# Revenues by Source

## Projected 2024 Revenues by Source



## Budgeted and Historical 2024 Revenues by Source

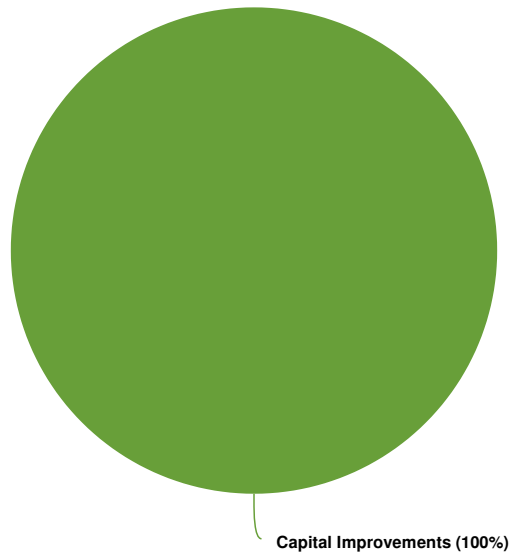




Name	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Revenue Source		
Intergovernmental Revenue	\$3,319,194.00	N/A
Transfers In	\$1,850,200.00	N/A
Miscellaneous Revenue	\$930,000.00	N/A
<b>Total Revenue Source:</b>	<b>\$6,099,394.00</b>	<b>N/A</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Expense Objects		
Capital Improvements	\$5,592,094.00	N/A
<b>Total Expense Objects:</b>	<b>\$5,592,094.00</b>	<b>N/A</b>



## Spooky Nook PACE Fund

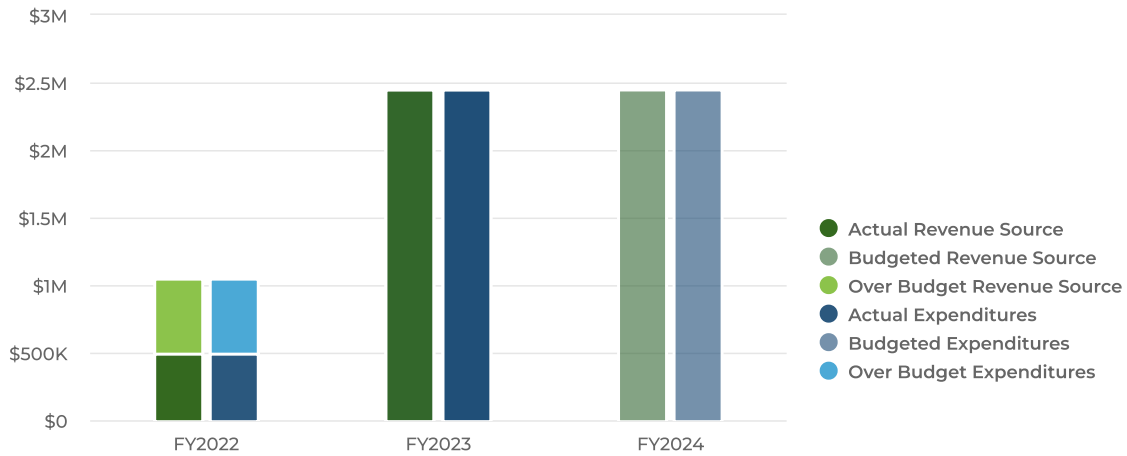
The Spooky Nook PACE Fund is used to account for the collection of a PACE assessment on the Spooky Nook Sports Complex used for debt service on Hamilton Community Authority Property Assessed Clean Energy Taxable Revenue Bonds (Champion Mill Project Series 2020). PACE programs allow a property owner to finance the cost of energy or other eligible improvements on a property and then pay the costs back over time through a voluntary assessment. The PACE debt was issued by the Hamilton Community Authority, all assessments collected by the City will be turned over to the Hamilton Community Authority to pay debt service on the bonds.

### Budgetary Highlights

This fund was newly created in 2022, and is funded by an assessment collected by the Butler County Auditor. Amounts collected will be remitted to the Hamilton Community Authority for debt service payments. Budgeted collection amount for 2024 is \$2,458,376.

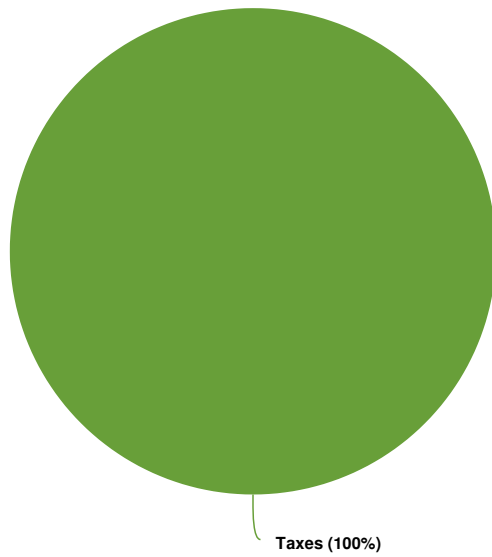
### Summary

The City of Hamilton is projecting revenue and expenditures of \$2,458,376 in 2024.

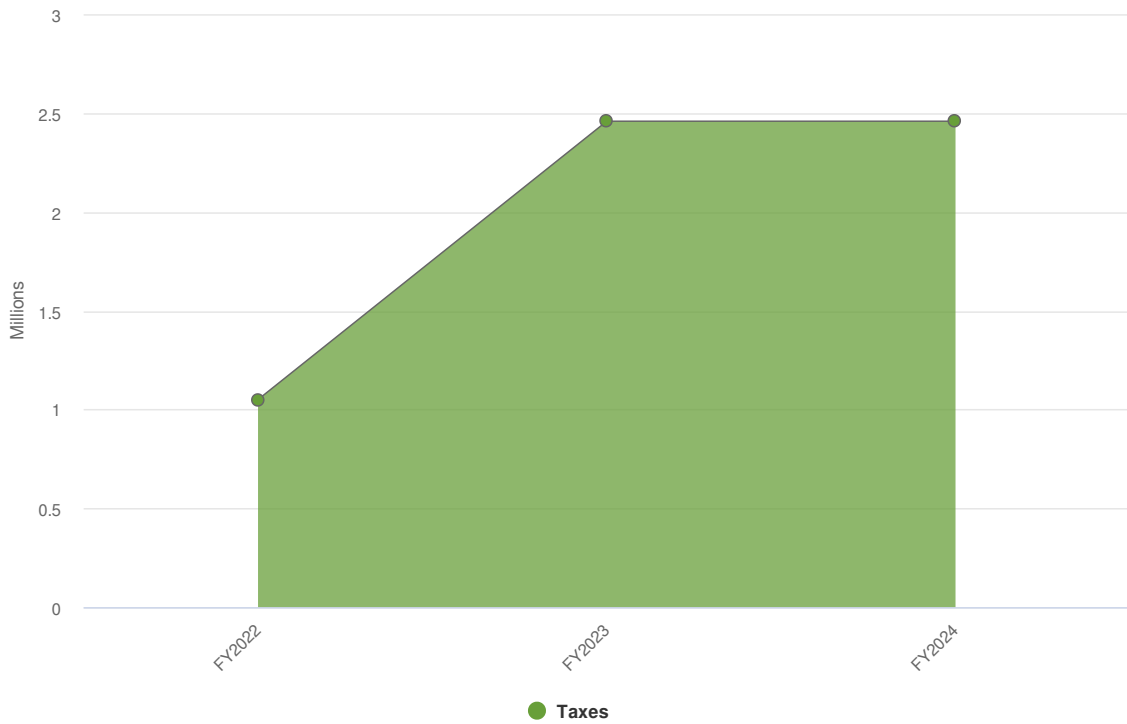


# Revenues by Source

## Projected 2024 Revenues by Source



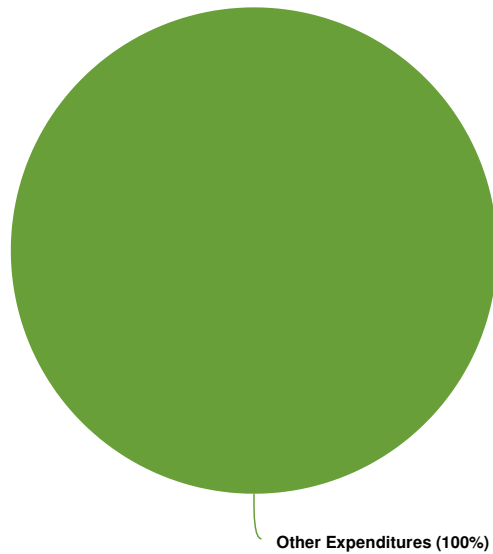
## Budgeted and Historical 2024 Revenues by Source



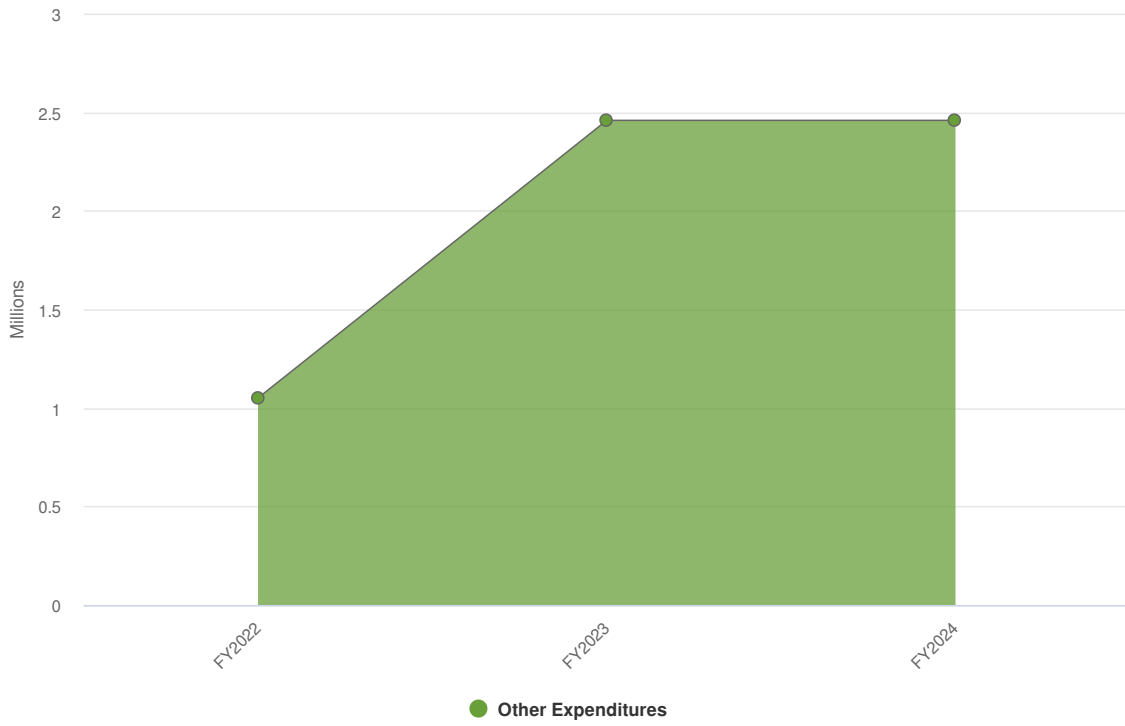
Name	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Revenue Source					
Taxes	\$1,050,118.14	\$2,458,375.00	\$2,458,376.00	\$2,458,376.00	0%
<b>Total Revenue Source:</b>	<b>\$1,050,118.14</b>	<b>\$2,458,375.00</b>	<b>\$2,458,376.00</b>	<b>\$2,458,376.00</b>	<b>0%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Expense Objects					
Other Expenditures	\$1,050,118.14	\$2,458,375.00	\$2,458,376.00	\$2,458,376.00	0%
<b>Total Expense Objects:</b>	<b>\$1,050,118.14</b>	<b>\$2,458,375.00</b>	<b>\$2,458,376.00</b>	<b>\$2,458,376.00</b>	<b>0%</b>

 **Sidewalk Special Assessments - 2022 Fund**

The Sidewalk Special Assessments - 2022 Fund is used to support the construction of concrete curbs, sidewalks, gutters, and drive approaches on properties which adjoin streets resurfaced as part of the 2022 Annual Concrete Repair and Resurfacing Program.

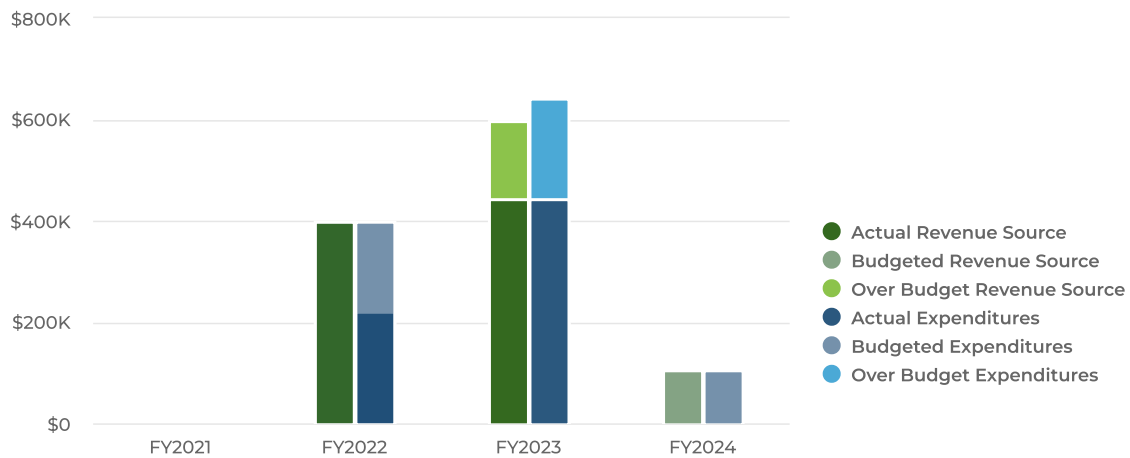
Revenue is generated from payments made by property owners assessed for concrete work performed by City contractors. Expenses occur during construction performed by City contractors. The Special Assessments Fund is budgeted to pay contractors until the assessments reimburse this fund. Final assessments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

### Budgetary Highlights

The 2024 Adopted Budget anticipates revenue and expenditures of \$108,000. Budgeted revenue consists of the collection of special assessments that will be used to pay debt service on an internal note to the Central Benefits Fund.

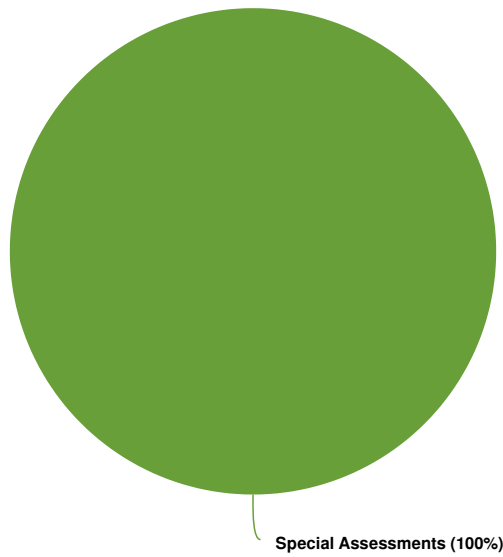
### Summary

The City of Hamilton is projecting revenue and expenditures of \$108,000 in 2024.

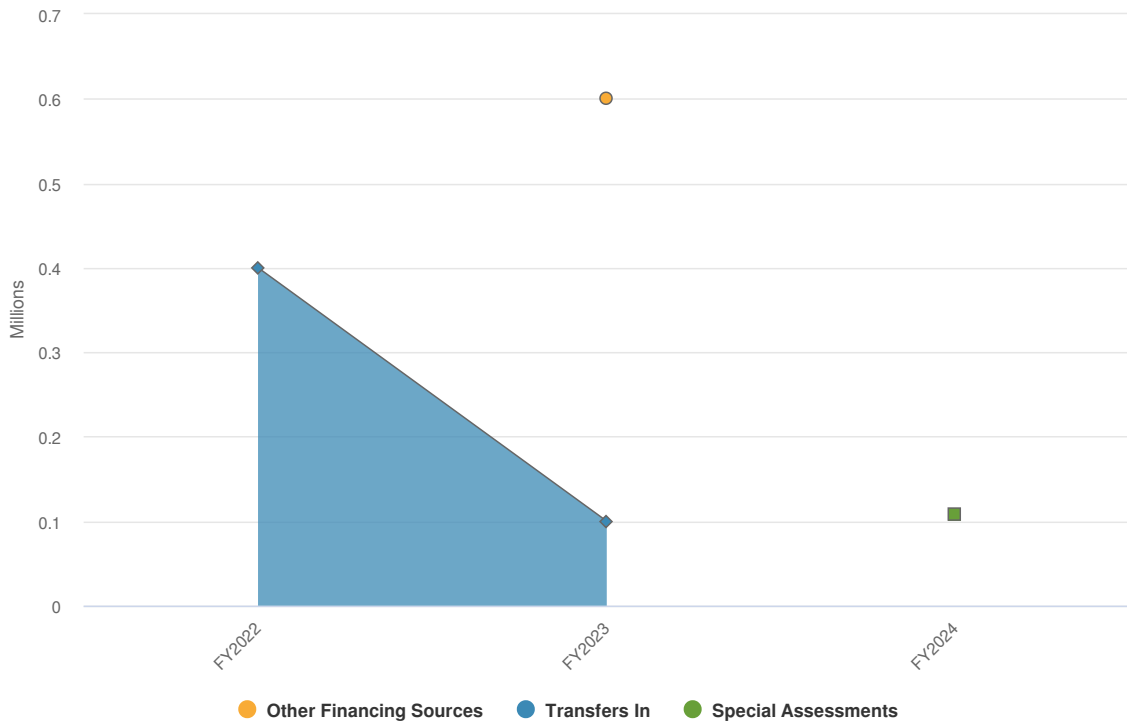


# Revenues by Source

## Projected 2024 Revenues by Source



## Budgeted and Historical 2024 Revenues by Source

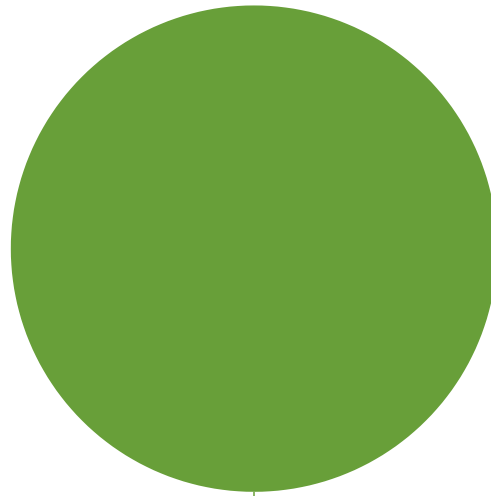




Name	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Revenue Source					
Other Financing Sources	\$0.00	\$500,000.00	\$400,000.00	\$0.00	-100%
Special Assessments	\$0.00	\$0.00	\$44,000.00	\$108,000.00	145.5%
Transfers In	\$400,000.00	\$100,000.00	\$0.00	\$0.00	0%
<b>Total Revenue Source:</b>	<b>\$400,000.00</b>	<b>\$600,000.00</b>	<b>\$444,000.00</b>	<b>\$108,000.00</b>	<b>-75.7%</b>

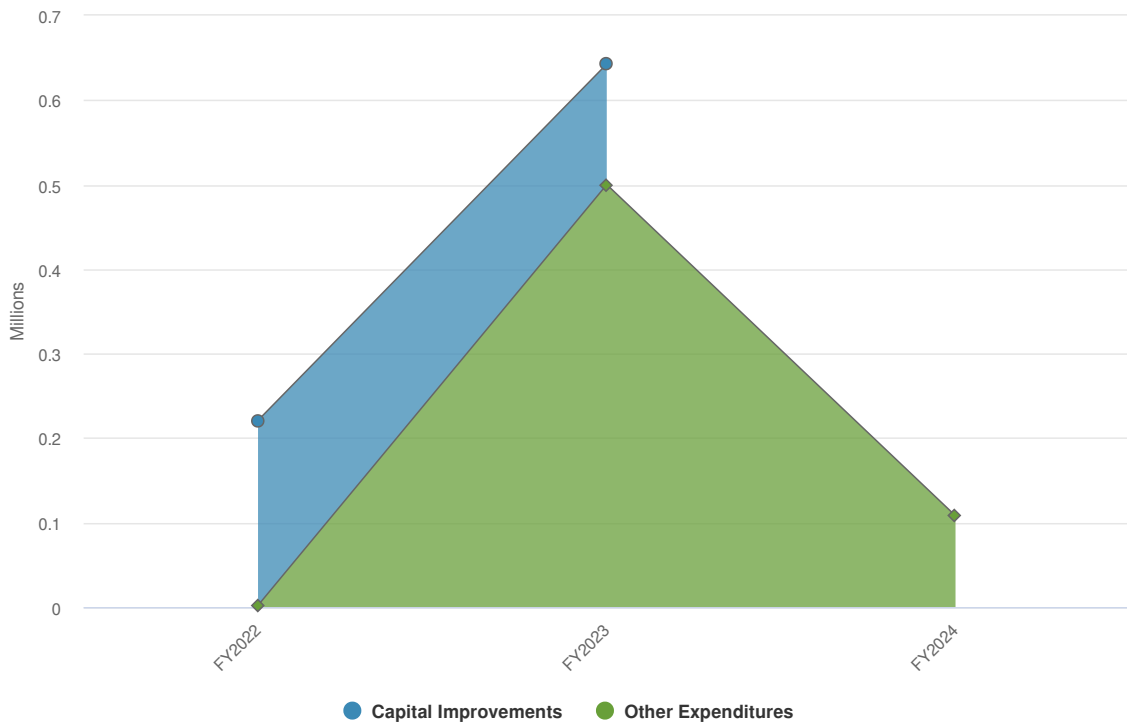
## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



Other Expenditures (100%)

### Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Expense Objects						
Other Expenditures	\$0.00	\$2,018.51	\$500,000.00	\$444,000.00	\$108,000.00	-75.7%
Capital Improvements	\$0.00	\$218,976.77	\$142,760.70	\$0.00	\$0.00	0%
<b>Total Expense Objects:</b>	<b>\$0.00</b>	<b>\$220,995.28</b>	<b>\$642,760.70</b>	<b>\$444,000.00</b>	<b>\$108,000.00</b>	<b>-75.7%</b>



## Sidewalk Special Assessments - 2023 Fund

The Sidewalk Special Assessments - 2023 Fund is used to support the construction of concrete curbs, sidewalks, gutters, and drive approaches on properties which adjoin streets resurfaced as part of the 2023 Annual Concrete Repair and Resurfacing Program.

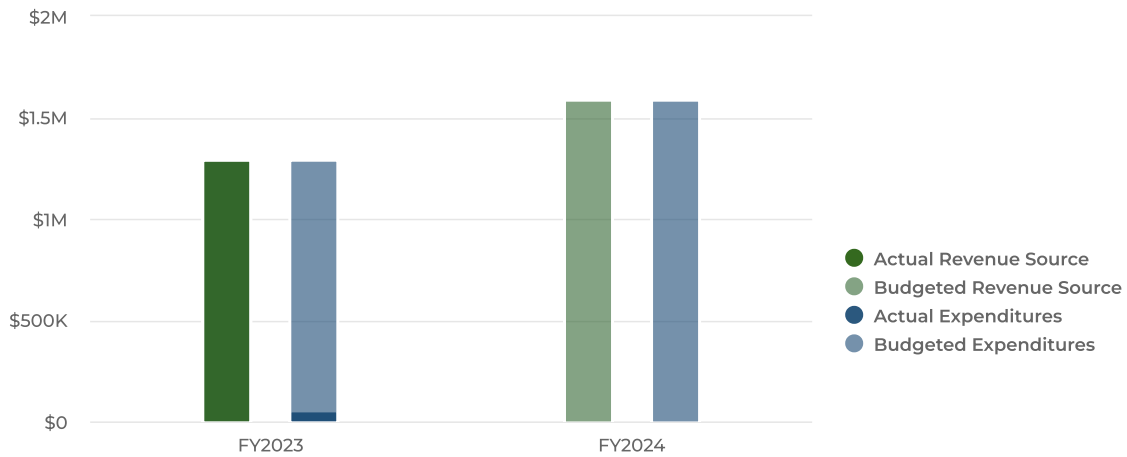
Revenue is generated from payments made by property owners assessed for concrete work performed by City contractors. Expenses occur during construction performed by City contractors. The Special Assessments Fund is budgeted to pay contractors until the assessments reimburse this fund. Final assessments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

### Budgetary Highlights

The 2024 Adopted Budget anticipates revenue and expenditures of \$1,591,000. Budgeted revenue consists of debt proceeds (\$1,300,000) and the collection of special assessments (\$291,000). The debt proceeds will be used to repay an advance received from the Central Benefits Fund in 2023 and remaining revenue will be used for debt service.

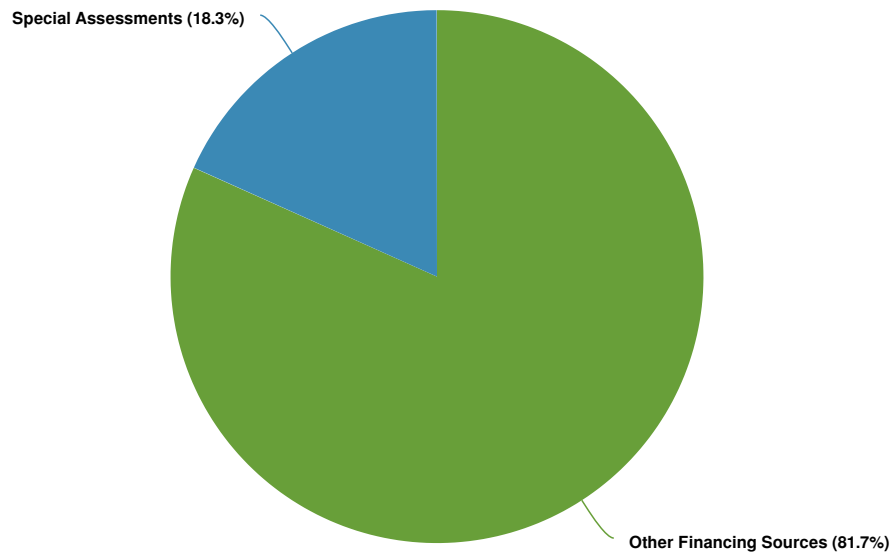
### Summary

The City of Hamilton is projecting revenue and expenditures of \$1,591,000 in 2024.

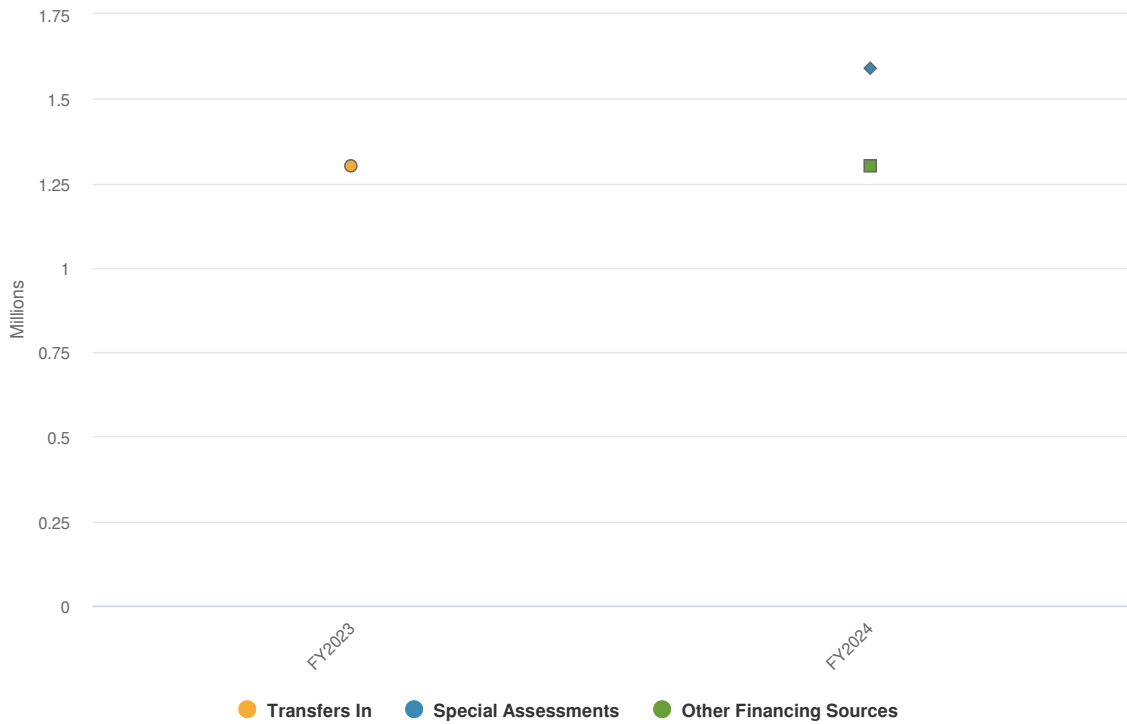


# Revenues by Source

## Projected 2024 Revenues by Source



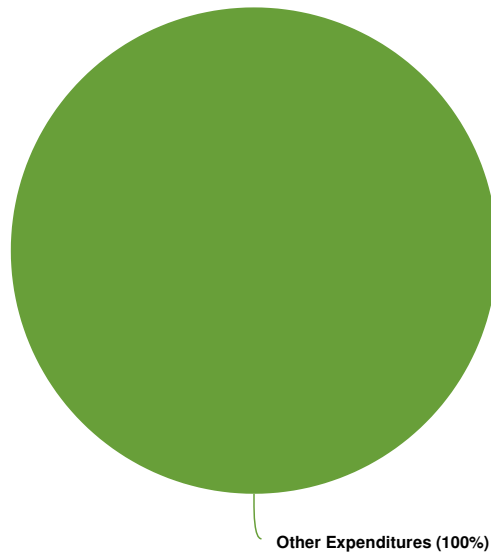
## Budgeted and Historical 2024 Revenues by Source



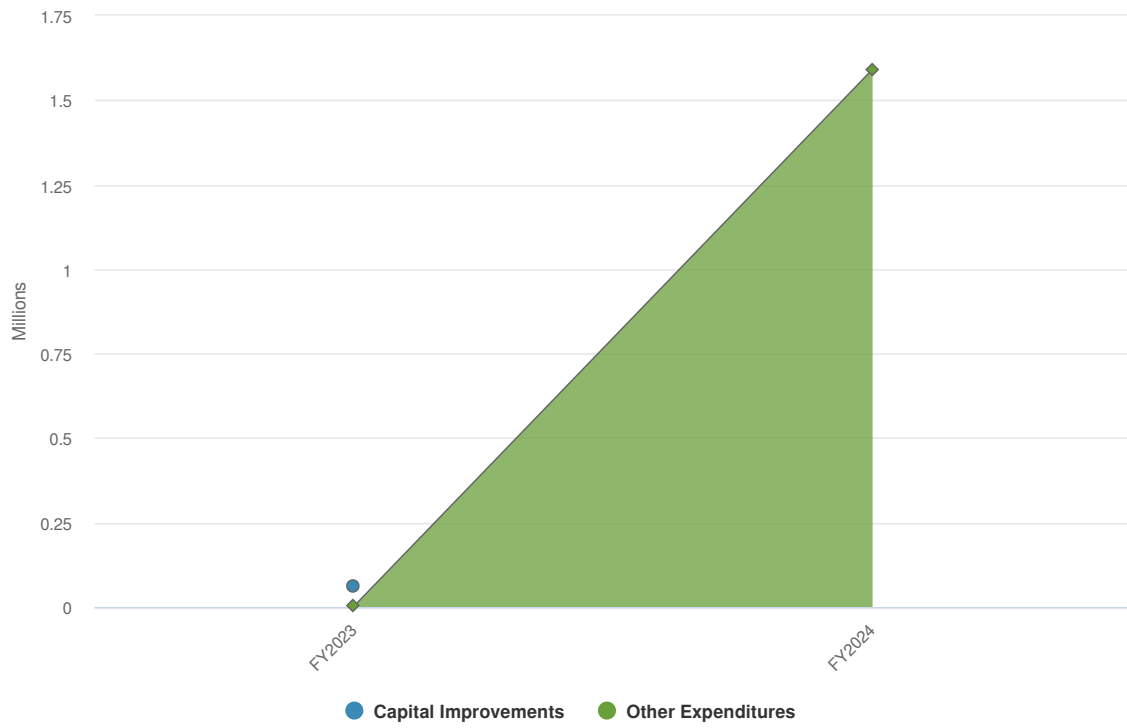
Name	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Revenue Source				
Other Financing Sources	\$0.00	\$0.00	\$1,300,000.00	N/A
Special Assessments	\$0.00	\$0.00	\$291,000.00	N/A
Transfers In	\$1,300,000.00	\$1,300,000.00	\$0.00	-100%
<b>Total Revenue Source:</b>	<b>\$1,300,000.00</b>	<b>\$1,300,000.00</b>	<b>\$1,591,000.00</b>	<b>22.4%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Expense Objects				
Other Expenditures	\$2,425.44	\$0.00	\$1,591,000.00	N/A
Capital Improvements	\$60,381.55	\$1,300,000.00	\$0.00	-100%
<b>Total Expense Objects:</b>	<b>\$62,806.99</b>	<b>\$1,300,000.00</b>	<b>\$1,591,000.00</b>	<b>22.4%</b>

 **Sidewalk  
Special  
Assessments  
- 2024 Fund**

*The Sidewalk Special Assessments - 2024 Fund is used to support the construction of concrete curbs, sidewalks, gutters, and drive approaches on properties which adjoin streets resurfaced as part of the 2024 Annual Concrete Repair and Resurfacing Program.*

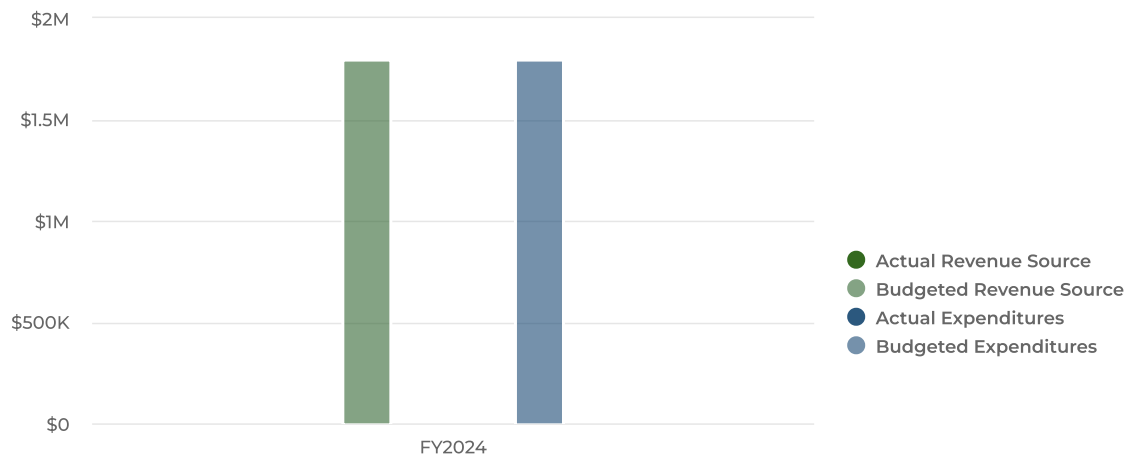
*Revenue is generated from payments made by property owners assessed for concrete work performed by City contractors. Expenses occur during construction performed by City contractors. The Special Assessments Fund is budgeted to pay contractors until the assessments reimburse this fund. Final assessments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

### Budgetary Highlights

This fund is newly created for 2024, and budgeted revenue and expenditures are \$1,800,000. Budgeted revenue consists of debt proceeds of \$1.8 million to fund the 2024 Concrete Repair and Resurfacing Program.

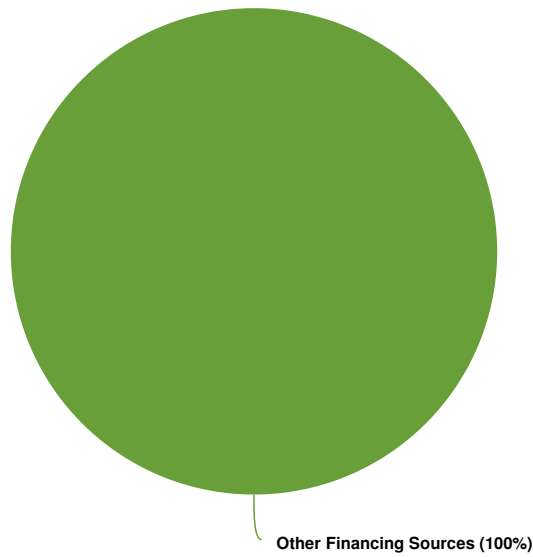
### Summary

The City of Hamilton is projecting revenue and expenditures of \$1,800,000 in 2024.

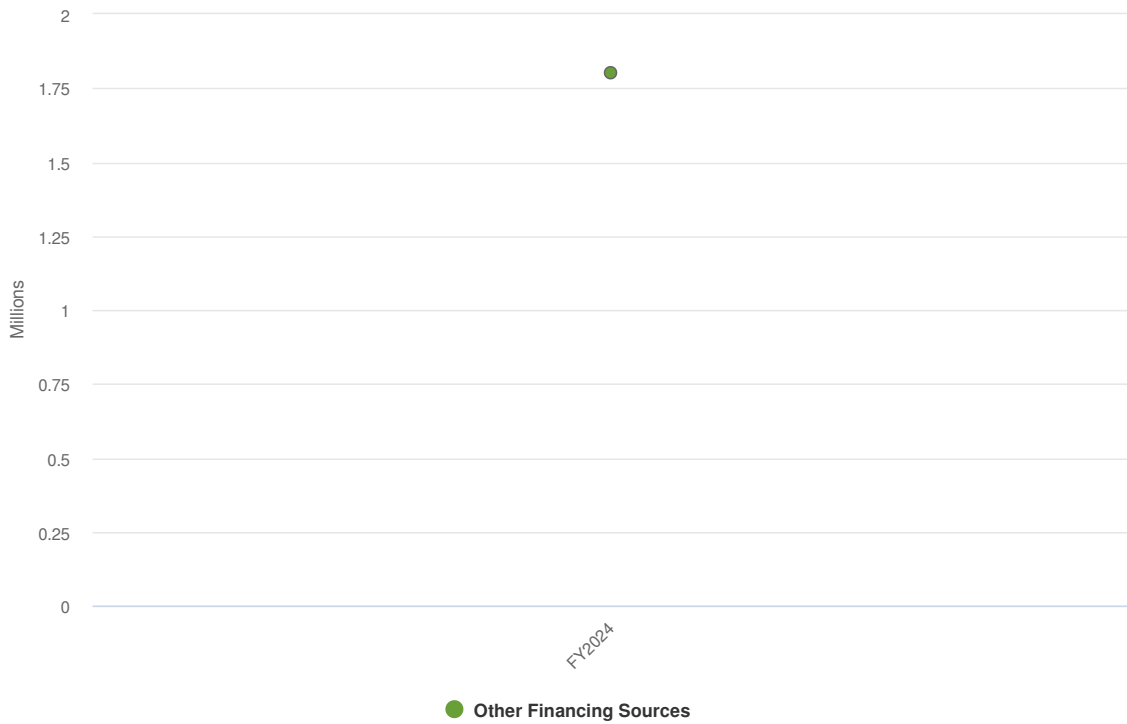


# Revenues by Source

## Projected 2024 Revenues by Source



## Budgeted and Historical 2024 Revenues by Source

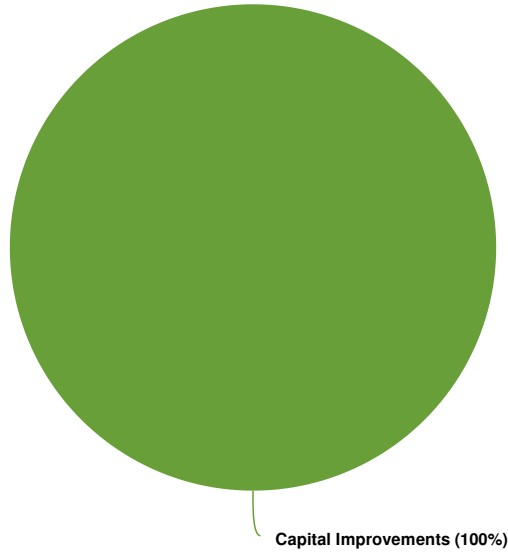




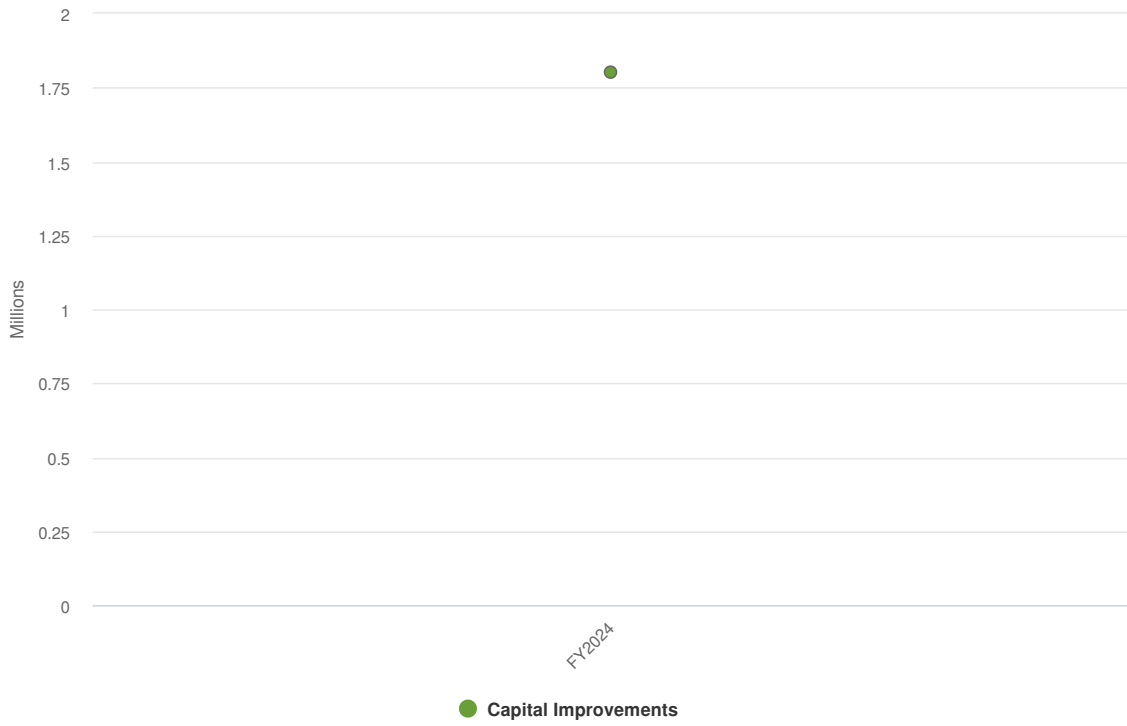
Name	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Revenue Source		
Other Financing Sources	\$1,800,000.00	N/A
<b>Total Revenue Source:</b>	<b>\$1,800,000.00</b>	<b>N/A</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Expense Objects		
Capital Improvements	\$1,800,000.00	N/A
<b>Total Expense Objects:</b>	<b>\$1,800,000.00</b>	<b>N/A</b>



# Criminal Justice Center Construction Fund

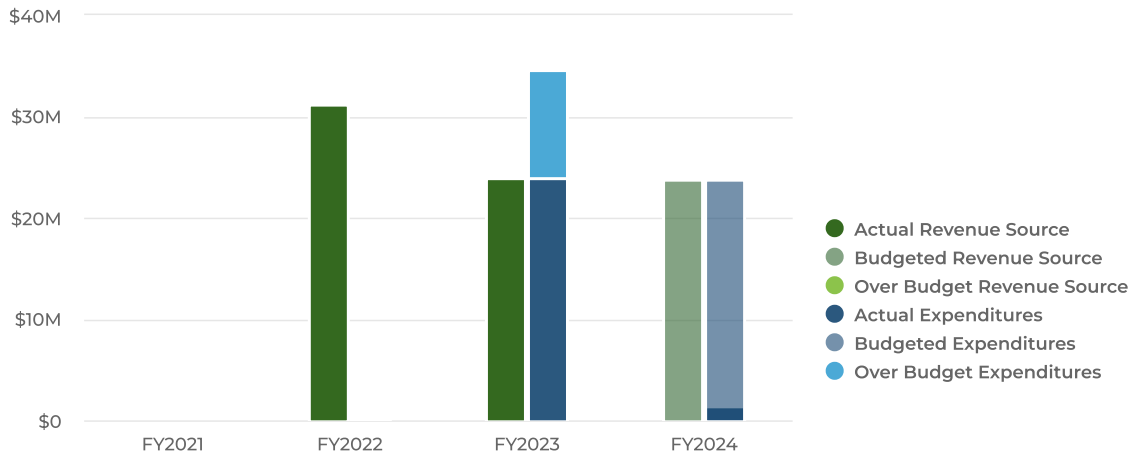
The Criminal Justice Center Construction Fund was created in 2022 to account for the financial resources to be used for the construction of a new criminal justice facility in the City of Hamilton. Planned financial resources include long-term borrowing and transfers from the General Fund. Planning for the new facility is currently underway, which will include new headquarters for the Hamilton Police Department and the new location for the Hamilton Municipal Court.

## Budgetary Highlights

In 2022, Hamilton City Council approved through supplemental appropriations approximately \$33 million for the construction of a new criminal justice facility in the City of Hamilton. Funding for construction included Bond Anticipation Notes issued in 2022 (\$23 million) and transfers of ARPA revenue replacement funding from the General Fund (\$10 million). Construction on the new facility began in early 2023.

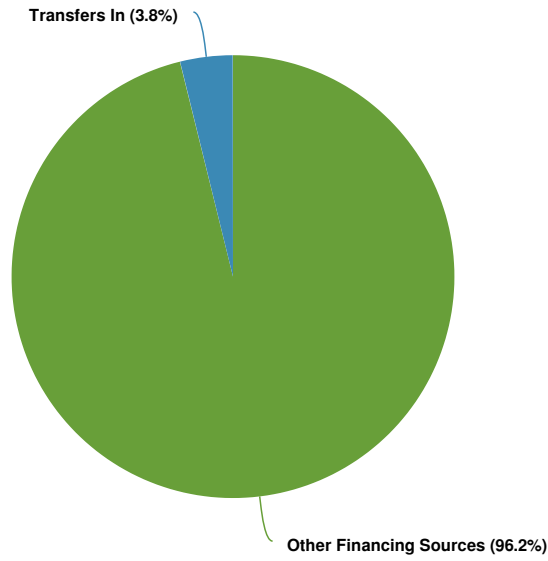
### Summary

Budgeted revenue in 2024 totals \$23,920,000 made up of proceeds from debt issuance (\$23 million to pay off bond anticipation notes) and a transfer from the General Fund (\$920,000 for interest due on bond anticipation notes). Budgeted expenditures total \$23,920,000 representing principal and interest on bond anticipation notes due at the end of 2024.

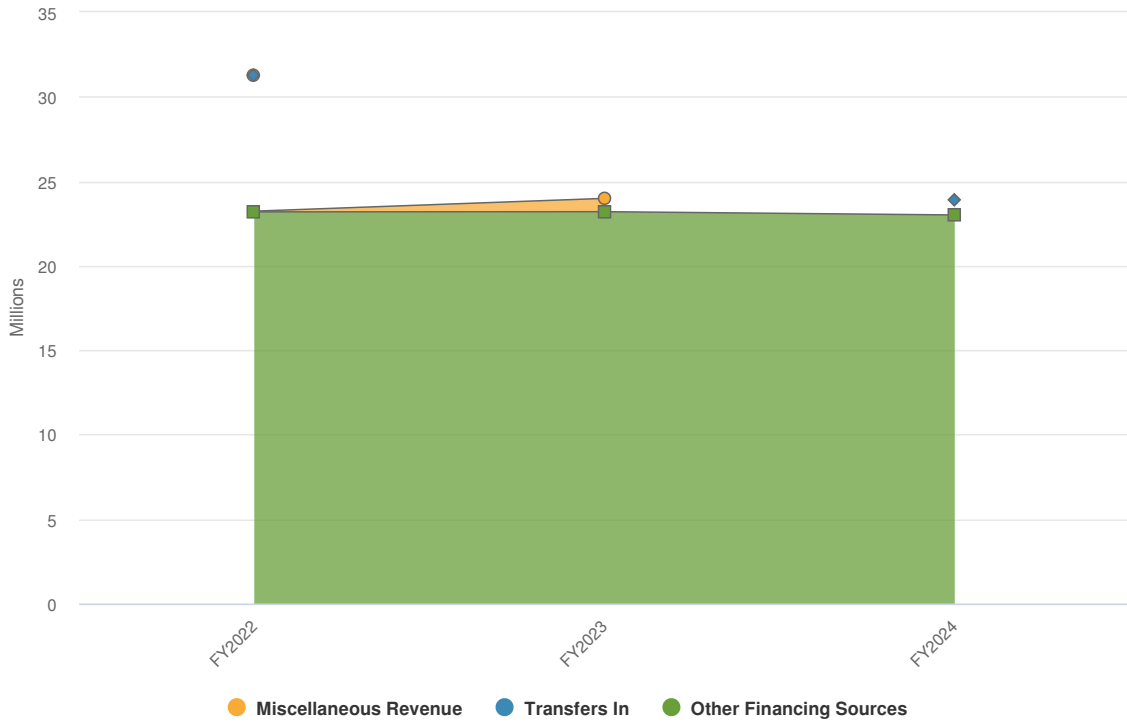


# Revenues by Source

## Projected 2024 Revenues by Source



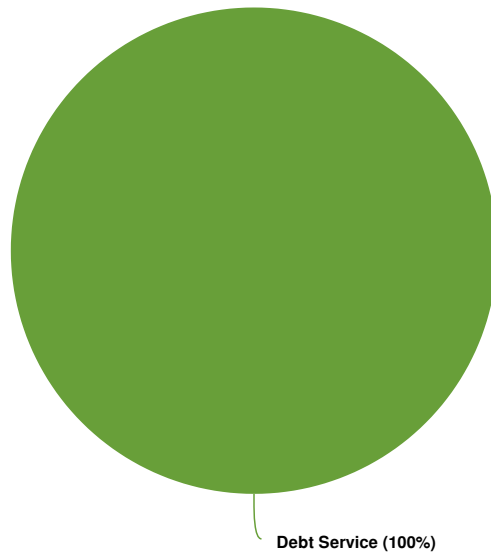
## Budgeted and Historical 2024 Revenues by Source



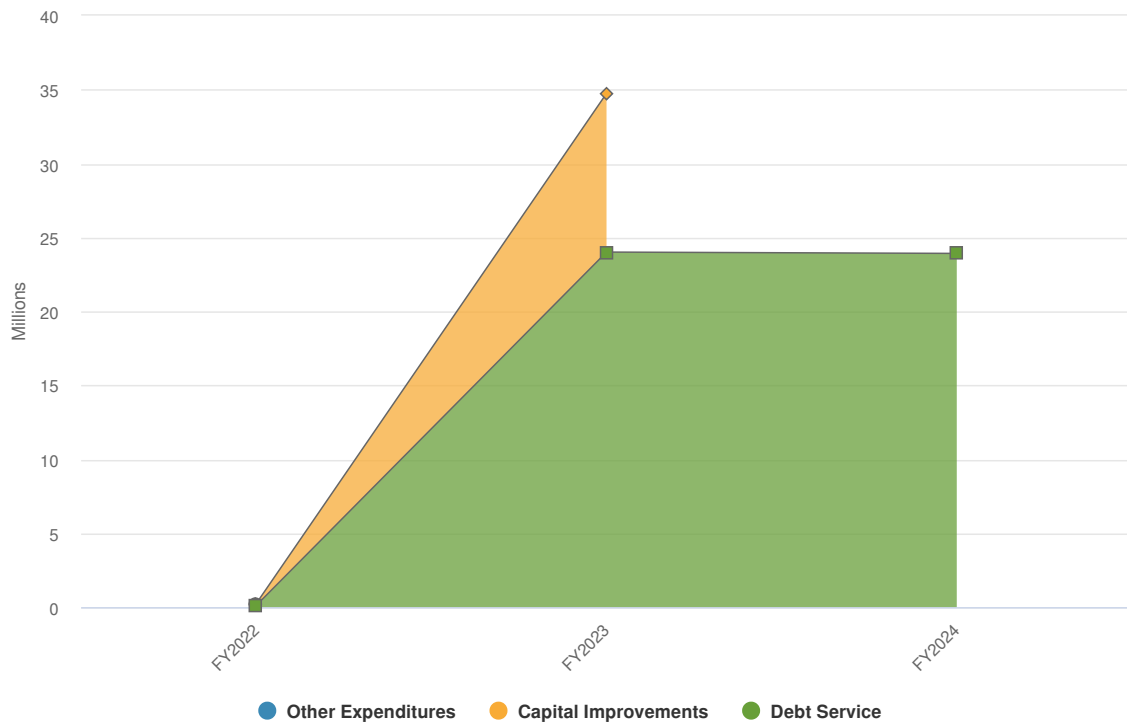
Name	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Revenue Source					
Other Financing Sources	\$23,182,140.60	\$23,193,200.00	\$23,000,000.00	\$23,000,000.00	0%
Transfers In	\$8,069,480.00	\$0.00	\$953,125.00	\$920,000.00	-3.5%
Miscellaneous Revenue	\$41,428.18	\$787,398.08	\$0.00	\$0.00	0%
<b>Total Revenue Source:</b>	<b>\$31,293,048.78</b>	<b>\$23,980,598.08</b>	<b>\$23,953,125.00</b>	<b>\$23,920,000.00</b>	<b>-0.1%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Expense Objects					
Other Expenditures	\$9,840.62	\$0.00	\$0.00	\$0.00	0%
Capital Improvements	\$125,729.62	\$10,730,600.69	\$0.00	\$0.00	0%
Debt Service	\$114,530.23	\$24,009,823.08	\$23,953,125.00	\$23,920,000.00	-0.1%
<b>Total Expense Objects:</b>	<b>\$250,100.47</b>	<b>\$34,740,423.77</b>	<b>\$23,953,125.00</b>	<b>\$23,920,000.00</b>	<b>-0.1%</b>



# Debt Service Fund

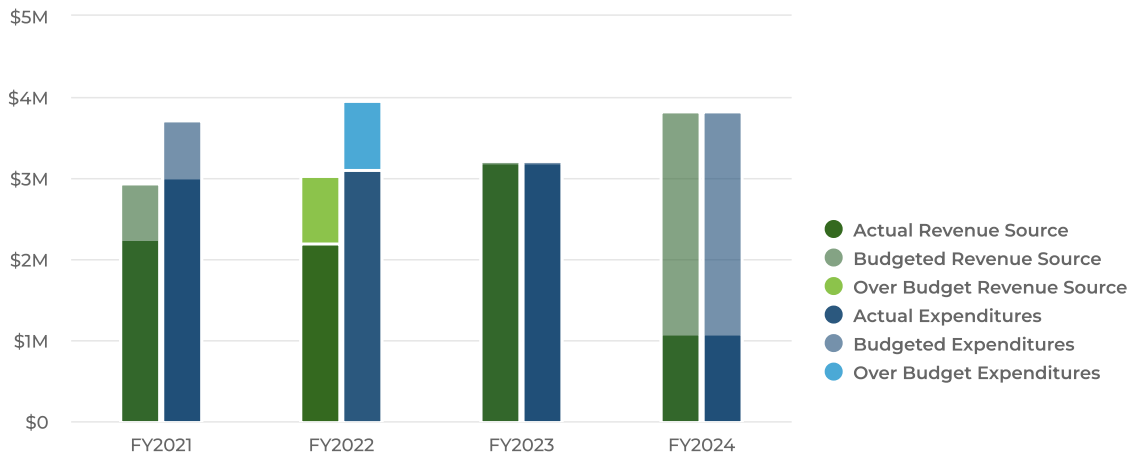
The Debt Service Fund is used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special assessment levies when the government is obligated in some manner for payment.

## Budgetary Highlights

The increase in the 2024 Adopted Budget is due mostly to principal beginning on the City's 2020 Nontax Revenue Bonds. The amount of principle increased from \$80k in 2023 to \$580k due in 2024.

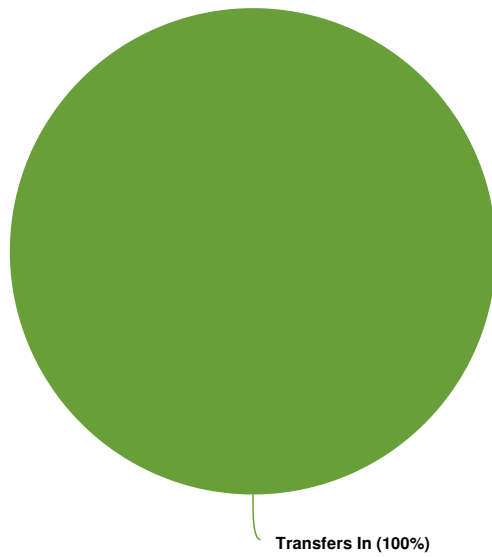
## Summary

The City of Hamilton is projecting \$3,825,297 of revenue in 2024, which represents a 18.46% increase over the prior year adopted budget. Budgeted expenditures are projected to increase by 18.46%, or \$595,985, to \$3,825,297 in 2024.



# Revenues by Source

## Projected 2024 Revenues by Source



## Budgeted and Historical 2024 Revenues by Source

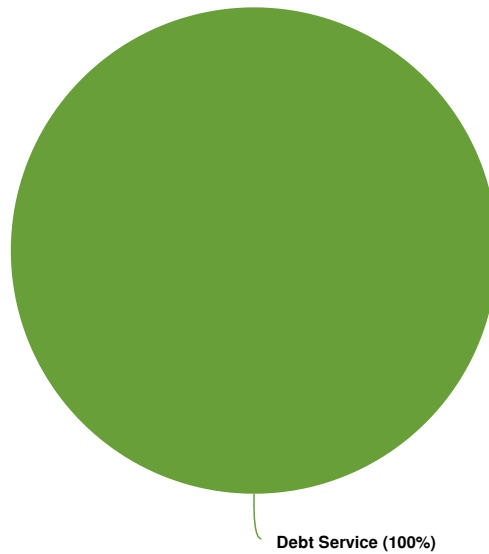




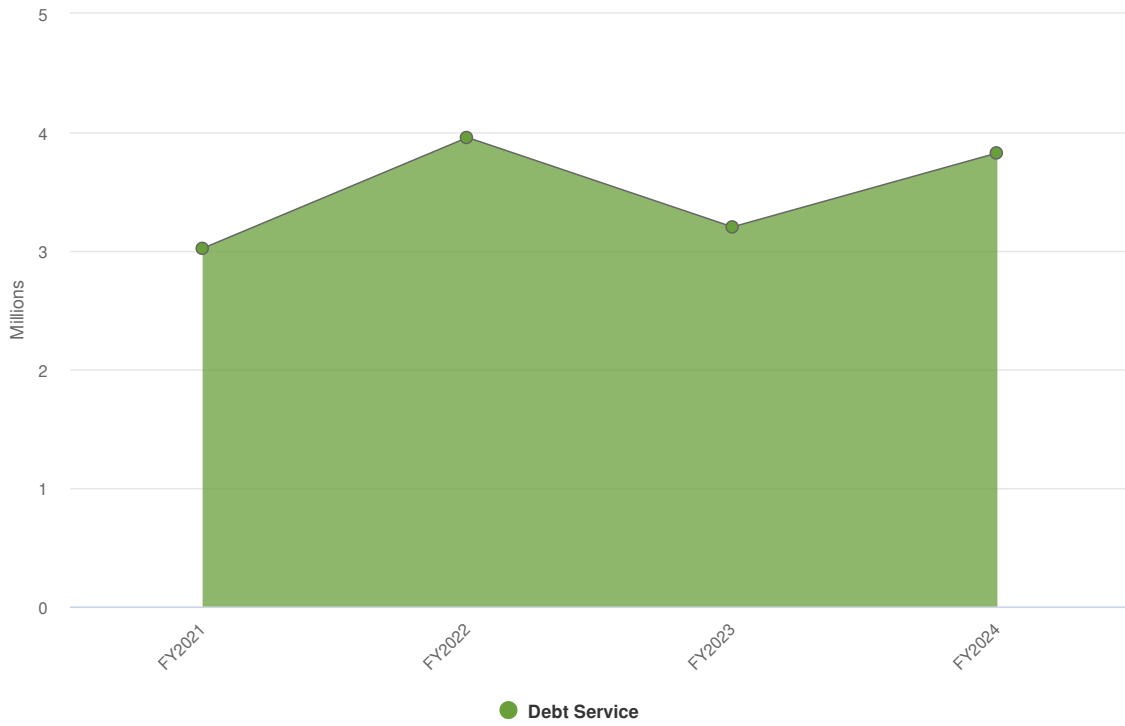
Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Revenue Source						
Transfers In	\$2,250,431.39	\$3,038,999.92	\$3,201,329.12	\$3,229,312.00	\$3,825,297.00	18.5%
<b>Total Revenue Source:</b>	<b>\$2,250,431.39</b>	<b>\$3,038,999.92</b>	<b>\$3,201,329.12</b>	<b>\$3,229,312.00</b>	<b>\$3,825,297.00</b>	<b>18.5%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Expense Objects						
Debt Service	\$3,020,422.53	\$3,955,302.78	\$3,201,329.12	\$3,229,312.00	\$3,825,297.00	18.5%
<b>Total Expense Objects:</b>	<b>\$3,020,422.53</b>	<b>\$3,955,302.78</b>	<b>\$3,201,329.12</b>	<b>\$3,229,312.00</b>	<b>\$3,825,297.00</b>	<b>18.5%</b>



## Natural Gas Utility Funds

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

### Budgetary Highlights

Charges for Services (Enterprise Revenue) are projected to decrease slightly in 2024 compared to the 2023 budget due to an expected \$299k decrease in sales to consumers and \$604k decrease in sales to AMP Fremont Energy Center, a natural gas-fired combined cycle generating plant located in Sandusky County, Ohio. Sales to utility customers within the city limits of Hamilton are expecting to decrease slightly. The City is currently in the process of completing a cost of service study to assure the Natural Gas Utility can properly fund its operations, capital, and debt service needs.

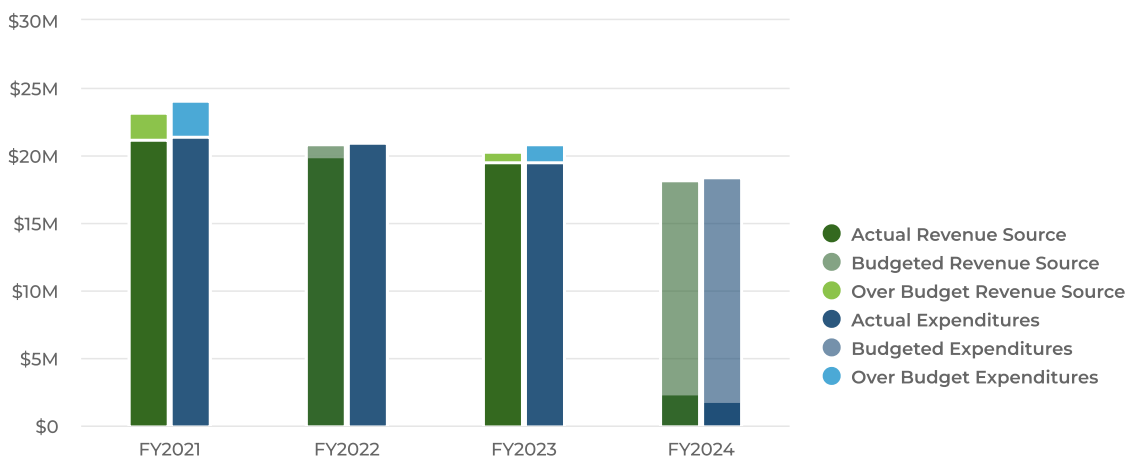
Operation and maintenance expenditures are expected to decrease by 4.81% or \$878,097 in the 2024 Adopted Budget compared to the 2023 Adopted Budget. The utility is expected to transfer \$1,265 to support capital improvements, compared to \$416,400 budgeted in 2023.

Capital improvement projects in the 2024 Adopted Budget total \$270,000 and include:

- Regulator pits and station improvements — \$150,000
- Meter replacements — \$100,000
- Valve replacements — \$20,000

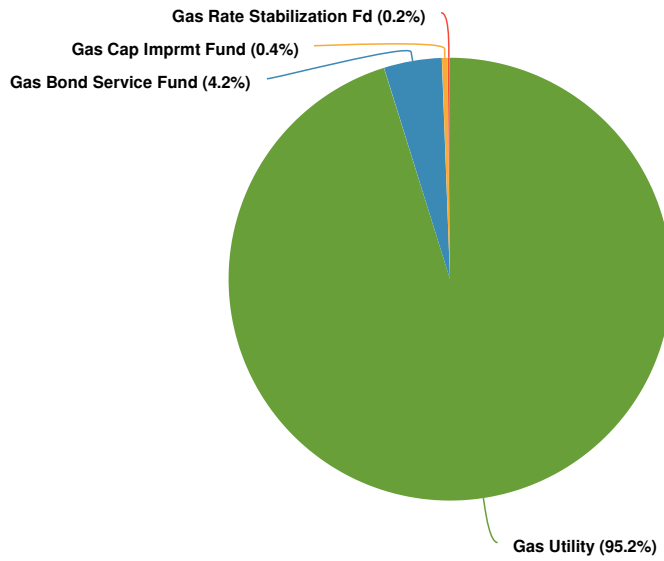
### Summary

The City of Hamilton is projecting \$18.26M of revenue in 2024, which represents a 6.50% decrease over the prior year adopted budget. Budgeted expenditures are projected to decrease by 6.00%, or \$1.17M, to \$18.42M in 2024.

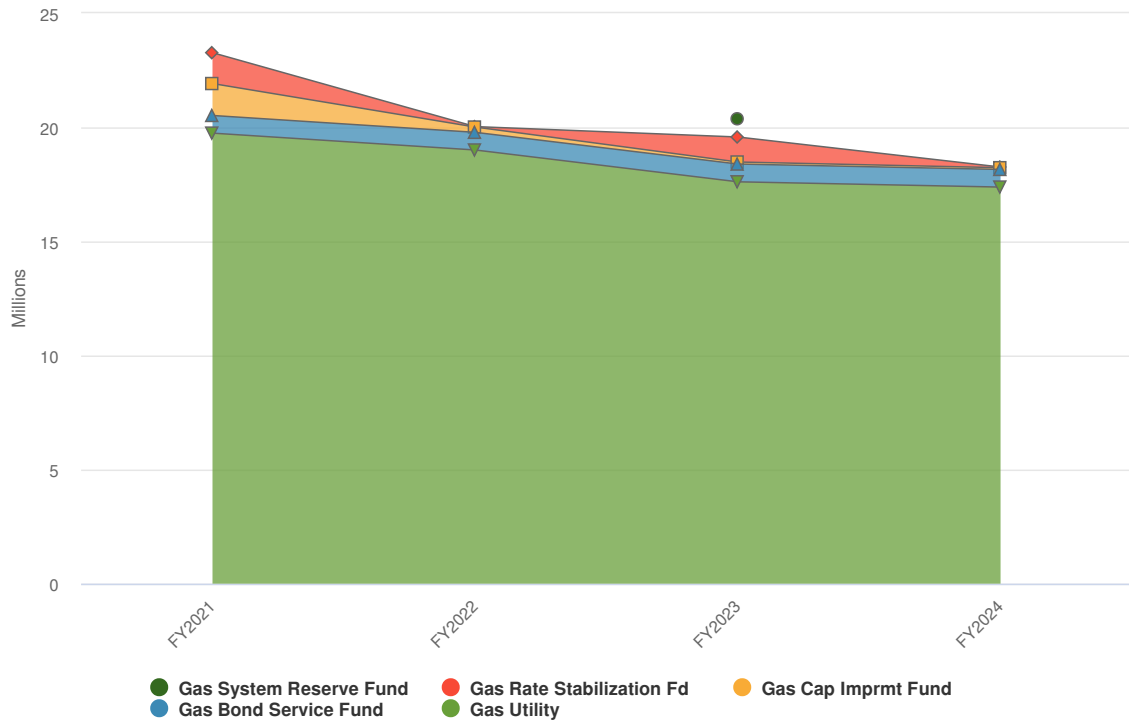


# Revenue by Fund

## 2024 Revenue by Fund



## Budgeted and Historical 2024 Revenue by Fund

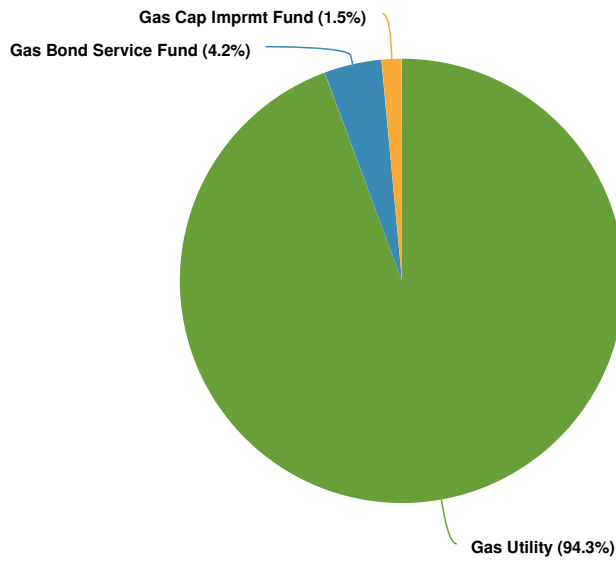


Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Gas Utility						
Enterprise Revenue	\$18,359,034.20	\$18,958,636.24	\$16,344,682.56	\$18,190,000.00	\$17,260,000.00	-5.1%
Transfers In	\$1,341,072.00	\$0.00	\$1,033,000.00	\$0.00	\$7,603.00	N/A
Miscellaneous Revenue	\$46,092.83	\$48,441.14	\$234,784.53	\$69,700.00	\$114,000.00	63.6%
<b>Total Gas Utility:</b>	<b>\$19,746,199.03</b>	<b>\$19,007,077.38</b>	<b>\$17,612,467.09</b>	<b>\$18,259,700.00</b>	<b>\$17,381,603.00</b>	<b>-4.8%</b>
Gas Cap Imprmt Fund						
Enterprise Revenue	\$55,100.00	\$81,450.00	\$64,050.00	\$45,000.00	\$75,000.00	66.7%
Transfers In	\$1,341,072.00	\$150,000.00	\$25,000.00	\$416,400.00	\$1,265.00	-99.7%
Miscellaneous Revenue	\$2,825.56	\$0.00	\$0.00	\$0.00	\$0.00	0%
<b>Total Gas Cap Imprmt Fund:</b>	<b>\$1,398,997.56</b>	<b>\$231,450.00</b>	<b>\$89,050.00</b>	<b>\$461,400.00</b>	<b>\$76,265.00</b>	<b>-83.5%</b>
Gas Rate Stabilization Fd						
Transfers In	\$1,341,072.00	\$0.00	\$1,033,000.00	\$0.00	\$0.00	0%
Miscellaneous Revenue	\$11,715.87	\$20,368.35	\$63,406.67	\$30,000.00	\$30,000.00	0%
<b>Total Gas Rate Stabilization Fd:</b>	<b>\$1,352,787.87</b>	<b>\$20,368.35</b>	<b>\$1,096,406.67</b>	<b>\$30,000.00</b>	<b>\$30,000.00</b>	<b>0%</b>
Gas Bond Service Fund						
Transfers In	\$773,981.00	\$774,134.50	\$778,953.50	\$778,954.00	\$773,248.00	-0.7%
<b>Total Gas Bond Service Fund:</b>	<b>\$773,981.00</b>	<b>\$774,134.50</b>	<b>\$778,953.50</b>	<b>\$778,954.00</b>	<b>\$773,248.00</b>	<b>-0.7%</b>
Gas System Reserve Fund						
Transfers In	\$0.00	\$0.00	\$798,266.09	\$0.00	\$0.00	0%
<b>Total Gas System Reserve Fund:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$798,266.09</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0%</b>
<b>Total:</b>	<b>\$23,271,965.46</b>	<b>\$20,033,030.23</b>	<b>\$20,375,143.35</b>	<b>\$19,530,054.00</b>	<b>\$18,261,116.00</b>	<b>-6.5%</b>

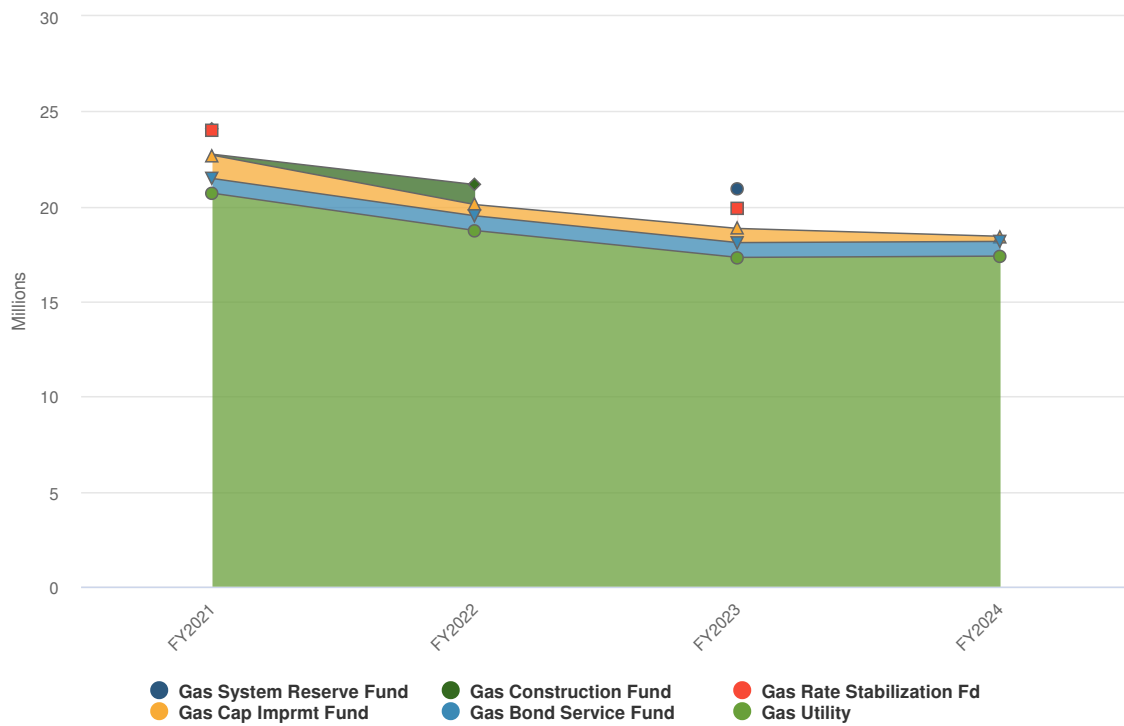


# Expenditures by Fund

## 2024 Expenditures by Fund



## Budgeted and Historical 2024 Expenditures by Fund



Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Gas Utility						
Personal Services & Benefits	\$2,596,217.49	\$2,839,004.54	\$2,781,818.01	\$2,798,861.00	\$3,002,736.00	7.3%
Other Expenditures	\$18,095,278.94	\$15,889,263.38	\$14,532,752.97	\$15,460,839.00	\$14,378,867.00	-7%
<b>Total Gas Utility:</b>	<b>\$20,691,496.43</b>	<b>\$18,728,267.92</b>	<b>\$17,314,570.98</b>	<b>\$18,259,700.00</b>	<b>\$17,381,603.00</b>	<b>-4.8%</b>
Gas Construction Fund						
Capital Improvements	\$48,711.13	\$1,051,547.18	\$0.00	\$0.00	\$0.00	0%
<b>Total Gas Construction Fund:</b>	<b>\$48,711.13</b>	<b>\$1,051,547.18</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0%</b>
Gas Cap Imprmt Fund						
Other Expenditures	\$0.00	\$7,960.00	\$0.00	\$0.00	\$0.00	0%
Capital Improvements	\$1,226,203.54	\$581,871.68	\$744,261.32	\$562,500.00	\$270,000.00	-52%
<b>Total Gas Cap Imprmt Fund:</b>	<b>\$1,226,203.54</b>	<b>\$589,831.68</b>	<b>\$744,261.32</b>	<b>\$562,500.00</b>	<b>\$270,000.00</b>	<b>-52%</b>
Gas Rate Stabilization Fd						
Other Expenditures	\$1,341,072.00	\$0.00	\$1,033,000.00	\$0.00	\$0.00	0%
<b>Total Gas Rate Stabilization Fd:</b>	<b>\$1,341,072.00</b>	<b>\$0.00</b>	<b>\$1,033,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0%</b>
Gas Bond Service Fund						
Debt Service	\$773,981.00	\$774,134.50	\$778,953.50	\$778,954.00	\$773,248.00	-0.7%
<b>Total Gas Bond Service Fund:</b>	<b>\$773,981.00</b>	<b>\$774,134.50</b>	<b>\$778,953.50</b>	<b>\$778,954.00</b>	<b>\$773,248.00</b>	<b>-0.7%</b>
Gas System Reserve Fund						
Other Expenditures	\$0.00	\$0.00	\$1,033,000.00	\$0.00	\$0.00	0%
<b>Total Gas System Reserve Fund:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,033,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0%</b>
<b>Total:</b>	<b>\$24,081,464.10</b>	<b>\$21,143,781.28</b>	<b>\$20,903,785.80</b>	<b>\$19,601,154.00</b>	<b>\$18,424,851.00</b>	<b>-6%</b>



## 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 the Electric Utility Funds for presentation purposes.

### Budgetary Highlights

In the 2024 Adopted Budget, charges to customers are projected to remain the same. The City is currently in step 5 of a five-year rate plan adopted by City Council in 2018 and is in the process of completing a cost of service study for the electric system. Additionally, revenues include reimbursements from American Municipal Power, Inc. (AMP) for the Greenup and Meldahl Hydroelectric Plants operation and maintenance costs.

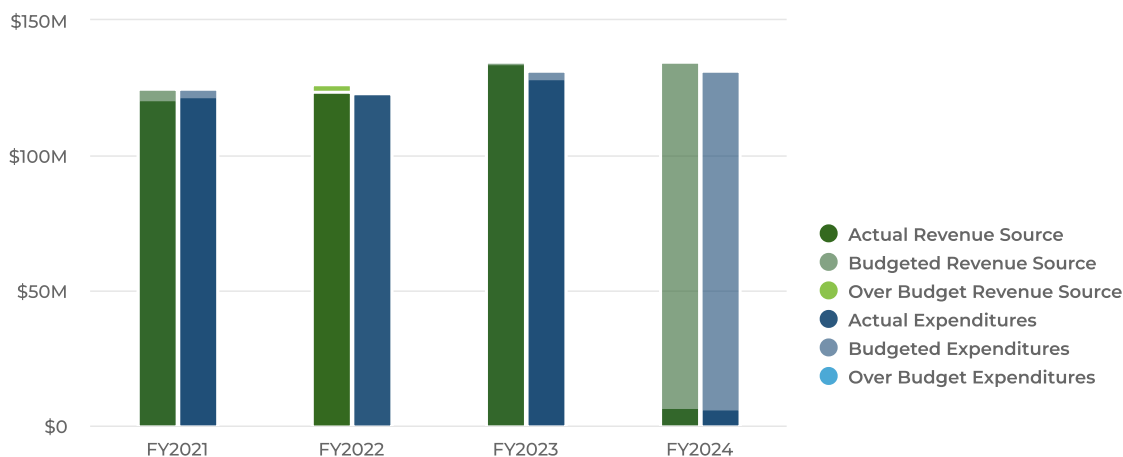
Operation and maintenance expenditures are expected to increase approximately 0.80% or \$798,792 in the 2024 Adopted Budget compared to the 2023 Adopted Budget. The majority of this change is due to increases in the cost of salary and benefits. Debt service expense is consistent with amounts budgeted for 2023.

Capital Improvement projects in the 2024 Adopted Budget include:

- Hanover Building repairs and upgrades — \$250,000
- Electric Vehicle (EV) charging stations — \$550,000
- Vehicle and Equipment replacements — \$475,000
- Distribution Improvements — \$4,846,799

### Summary

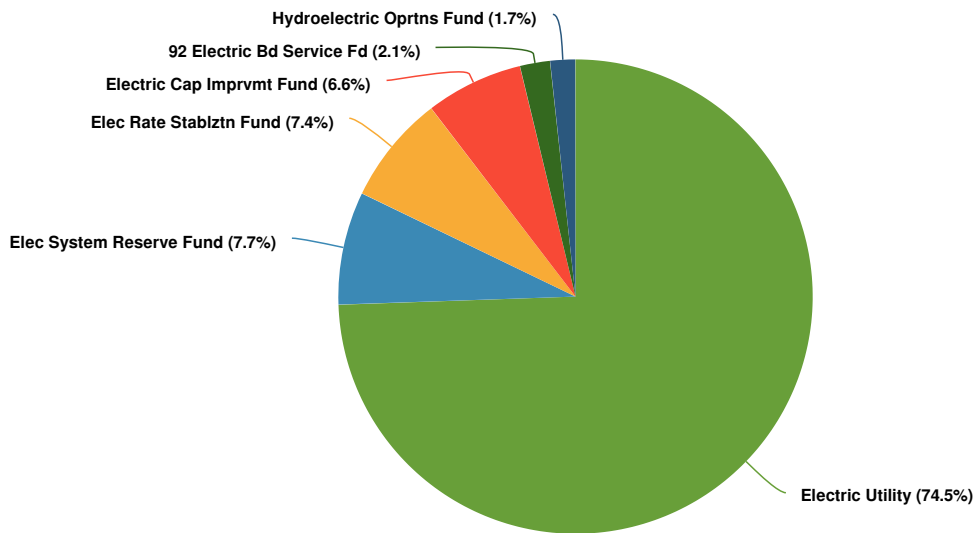
The City of Hamilton is projecting revenue of \$134,872,918 in 2024, which represents a 0.26% decrease from the prior year adopted budget. Budgeted expenditures are projected to decrease by 0.04%, or \$59,101 to \$131,619,249 in 2024.



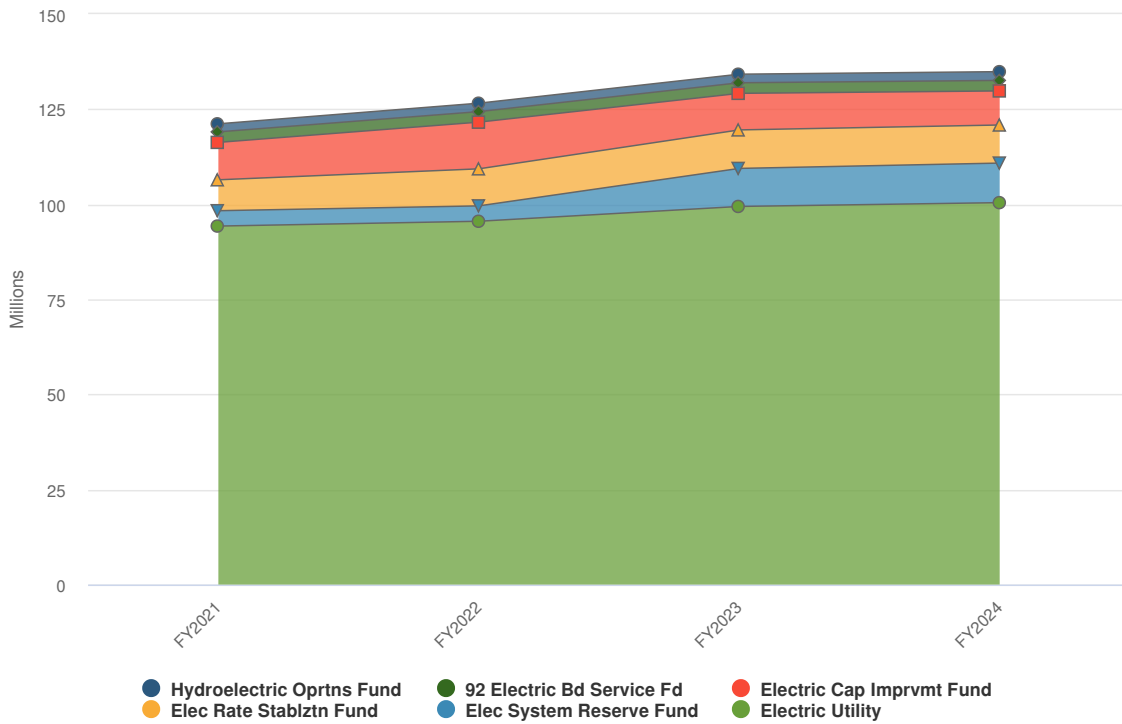


# Revenue by Fund

## 2024 Revenue by Fund



## Budgeted and Historical 2024 Revenue by Fund

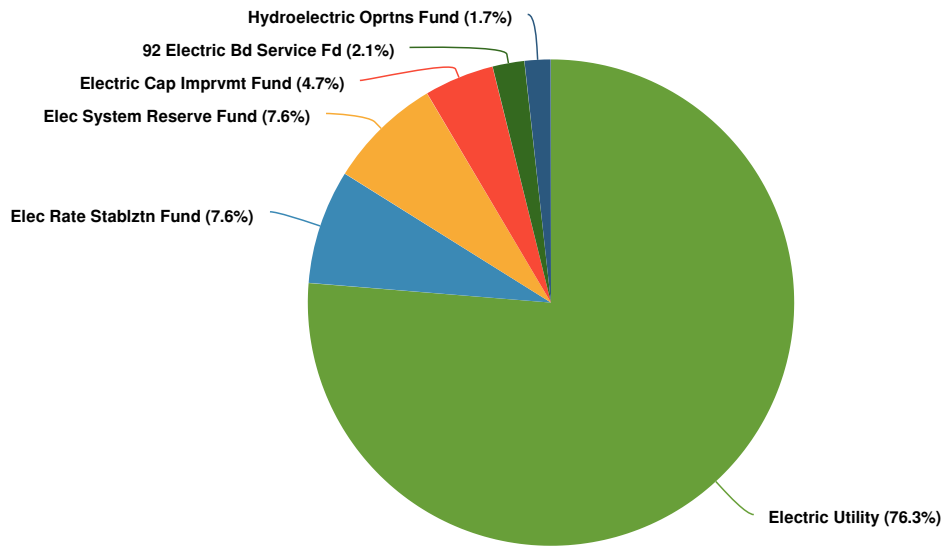


Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Electric Utility						
Taxes	\$2,363,108.17	\$2,369,619.13	\$2,250,043.95	\$2,403,000.00	\$2,403,000.00	0%
Charges for Services	\$0.00	\$39,548.80	\$35,593.92	\$30,000.00	\$40,000.00	33.3%
Enterprise Revenue	\$83,481,605.75	\$82,749,884.96	\$85,254,795.45	\$86,715,985.00	\$86,892,827.00	0.2%
Transfers In	\$8,104,139.00	\$9,710,000.00	\$10,000,000.00	\$10,000,000.00	\$10,030,950.00	0.3%
Miscellaneous Revenue	\$316,454.04	\$661,401.95	\$1,886,524.02	\$481,500.00	\$1,062,500.00	120.7%
<b>Total Electric Utility:</b>	<b>\$94,265,306.96</b>	<b>\$95,530,454.84</b>	<b>\$99,426,957.34</b>	<b>\$99,630,485.00</b>	<b>\$100,429,277.00</b>	<b>0.8%</b>
Hydroelectric Oprtns Fund						
Enterprise Revenue	\$2,120,267.91	\$2,215,077.82	\$2,257,977.43	\$2,196,561.00	\$2,301,773.00	4.8%
<b>Total Hydroelectric Oprtns Fund:</b>	<b>\$2,120,267.91</b>	<b>\$2,215,077.82</b>	<b>\$2,257,977.43</b>	<b>\$2,196,561.00</b>	<b>\$2,301,773.00</b>	<b>4.8%</b>
Electric Cap Imprvmt Fund						
Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$440,000.00	N/A
Enterprise Revenue	\$1,631,596.67	\$1,114,244.22	\$1,206,855.77	\$1,810,274.00	\$1,357,544.00	-25%
Transfers In	\$8,204,139.00	\$10,000,000.00	\$8,406,572.00	\$8,406,572.00	\$7,161,924.00	-14.8%
Miscellaneous Revenue	\$3,846.43	\$1,166,675.60	\$0.00	\$0.00	\$0.00	0%
<b>Total Electric Cap Imprvmt Fund:</b>	<b>\$9,839,582.10</b>	<b>\$12,280,919.82</b>	<b>\$9,613,427.77</b>	<b>\$10,216,846.00</b>	<b>\$8,959,468.00</b>	<b>-12.3%</b>
Elec Rate Stablztn Fund						
Transfers In	\$8,104,139.00	\$9,700,000.00	\$10,000,000.00	\$10,000,000.00	\$10,000,000.00	0%
Miscellaneous Revenue	\$23,258.32	\$40,435.18	\$125,874.74	\$15,000.00	\$15,000.00	0%
<b>Total Elec Rate Stablztn Fund:</b>	<b>\$8,127,397.32</b>	<b>\$9,740,435.18</b>	<b>\$10,125,874.74</b>	<b>\$10,015,000.00</b>	<b>\$10,015,000.00</b>	<b>0%</b>
Elec System Reserve Fund						
Transfers In	\$4,000,000.00	\$4,000,000.00	\$10,000,000.00	\$10,000,000.00	\$10,000,000.00	0%
Miscellaneous Revenue	\$41,689.33	\$45,769.50	\$138.00	\$400,000.00	\$400,000.00	0%
<b>Total Elec System Reserve Fund:</b>	<b>\$4,041,689.33</b>	<b>\$4,045,769.50</b>	<b>\$10,000,138.00</b>	<b>\$10,400,000.00</b>	<b>\$10,400,000.00</b>	<b>0%</b>
92 Electric Bd Service Fd						
Transfers In	\$2,763,453.57	\$2,755,100.91	\$2,735,921.73	\$2,764,150.00	\$2,766,400.00	0.1%
Miscellaneous Revenue	\$165.84	\$10,491.76	\$46,978.75	\$1,000.00	\$1,000.00	0%

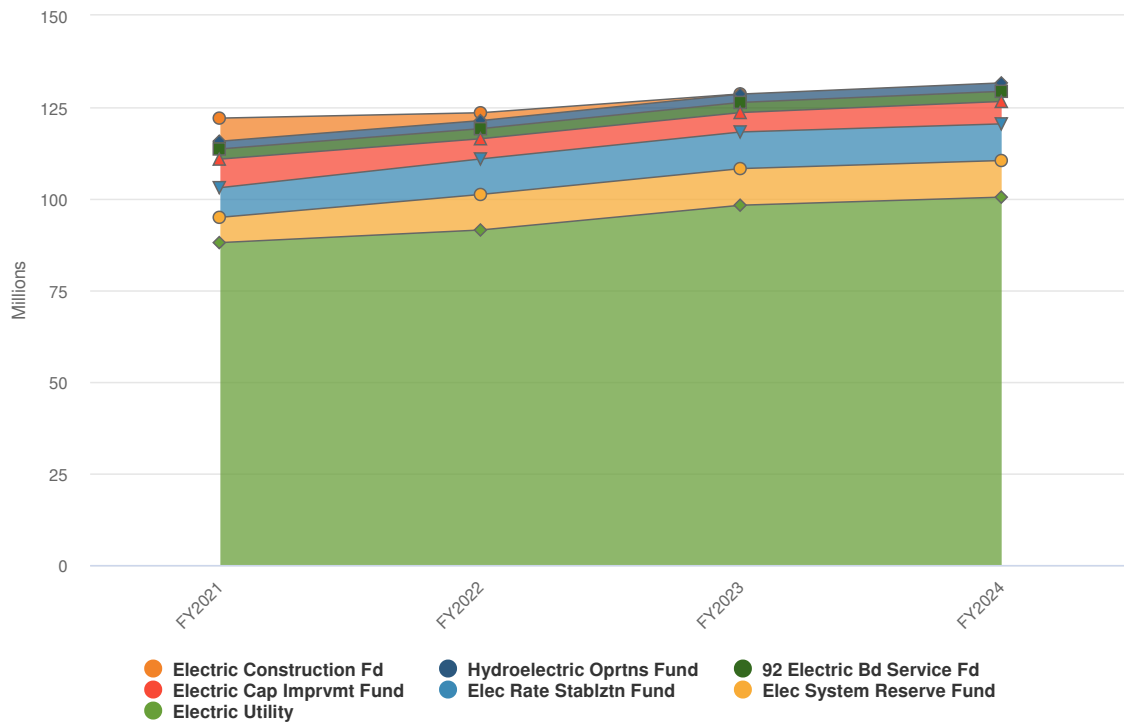
Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Total 92 Electric Bd Service Fd:	\$2,763,619.41	\$2,765,592.67	\$2,782,900.48	\$2,765,150.00	\$2,767,400.00	0.1%
<b>Total:</b>	<b>\$121,157,863.03</b>	<b>\$126,578,249.83</b>	<b>\$134,207,275.76</b>	<b>\$135,224,042.00</b>	<b>\$134,872,918.00</b>	<b>-0.3%</b>

## Expenditures by Fund

### 2024 Expenditures by Fund



### Budgeted and Historical 2024 Expenditures by Fund



Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Electric Utility						
Personal Services & Benefits	\$9,726,048.12	\$9,899,294.81	\$10,609,343.86	\$10,695,673.00	\$11,379,466.00	6.4%
Other Expenditures	\$78,286,909.79	\$81,559,211.16	\$87,617,165.90	\$88,934,812.00	\$89,049,811.00	0.1%
Debt Service	\$750.00	\$750.00	\$825.00	\$0.00	\$0.00	0%
<b>Total Electric Utility:</b>	<b>\$88,013,707.91</b>	<b>\$91,459,255.97</b>	<b>\$98,227,334.76</b>	<b>\$99,630,485.00</b>	<b>\$100,429,277.00</b>	<b>0.8%</b>
Electric Construction Fd						
Capital Improvements	\$6,303,449.26	\$2,147,583.31	\$47,133.89	\$0.00	\$0.00	0%
<b>Total Electric Construction Fd:</b>	<b>\$6,303,449.26</b>	<b>\$2,147,583.31</b>	<b>\$47,133.89</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0%</b>
Hydroelectric Oprtns Fund						
Personal Services & Benefits	\$1,988,449.76	\$2,117,101.58	\$2,187,939.74	\$1,970,452.00	\$2,075,664.00	5.3%
Other Expenditures	\$128,424.55	\$81,693.99	\$94,544.37	\$226,109.00	\$226,109.00	0%
<b>Total Hydroelectric Oprtns Fund:</b>	<b>\$2,116,874.31</b>	<b>\$2,198,795.57</b>	<b>\$2,282,484.11</b>	<b>\$2,196,561.00</b>	<b>\$2,301,773.00</b>	<b>4.8%</b>



Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Electric Cap Imprvmt Fund						
Other Expenditures	\$0.00	\$7,960.00	\$0.00	\$0.00	\$0.00	0%
Capital Improvements	\$7,796,400.23	\$5,500,879.32	\$5,302,544.93	\$7,087,154.00	\$6,121,799.00	-13.6%
<b>Total Electric Cap Imprvmt Fund:</b>	<b>\$7,796,400.23</b>	<b>\$5,508,839.32</b>	<b>\$5,302,544.93</b>	<b>\$7,087,154.00</b>	<b>\$6,121,799.00</b>	<b>-13.6%</b>
Elec Rate Stablztn Fund						
Other Expenditures	\$8,104,139.00	\$9,700,000.00	\$10,000,000.00	\$10,000,000.00	\$10,000,000.00	0%
<b>Total Elec Rate Stablztn Fund:</b>	<b>\$8,104,139.00</b>	<b>\$9,700,000.00</b>	<b>\$10,000,000.00</b>	<b>\$10,000,000.00</b>	<b>\$10,000,000.00</b>	<b>0%</b>
Elec System Reserve Fund						
Other Expenditures	\$6,900,000.00	\$9,700,000.00	\$10,000,000.00	\$10,000,000.00	\$10,000,000.00	0%
<b>Total Elec System Reserve Fund:</b>	<b>\$6,900,000.00</b>	<b>\$9,700,000.00</b>	<b>\$10,000,000.00</b>	<b>\$10,000,000.00</b>	<b>\$10,000,000.00</b>	<b>0%</b>
92 Electric Bd Service Fd						
Debt Service	\$2,769,300.00	\$2,755,300.00	\$2,764,150.00	\$2,764,150.00	\$2,766,400.00	0.1%
<b>Total 92 Electric Bd Service Fd:</b>	<b>\$2,769,300.00</b>	<b>\$2,755,300.00</b>	<b>\$2,764,150.00</b>	<b>\$2,764,150.00</b>	<b>\$2,766,400.00</b>	<b>0.1%</b>
<b>Total:</b>	<b>\$122,003,870.71</b>	<b>\$123,469,774.17</b>	<b>\$128,623,647.69</b>	<b>\$131,678,350.00</b>	<b>\$131,619,249.00</b>	<b>0%</b>



## 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 the Water Utility Funds for presentation purposes.

### Budgetary Highlights

Customer revenues in the Water Utility Fund are projected to increase 8.00% in 2024 due to a planned rate increase effective January 1, 2024. City Council approved a new 5-year rate plan on October 26, 2022 that includes increases each year.

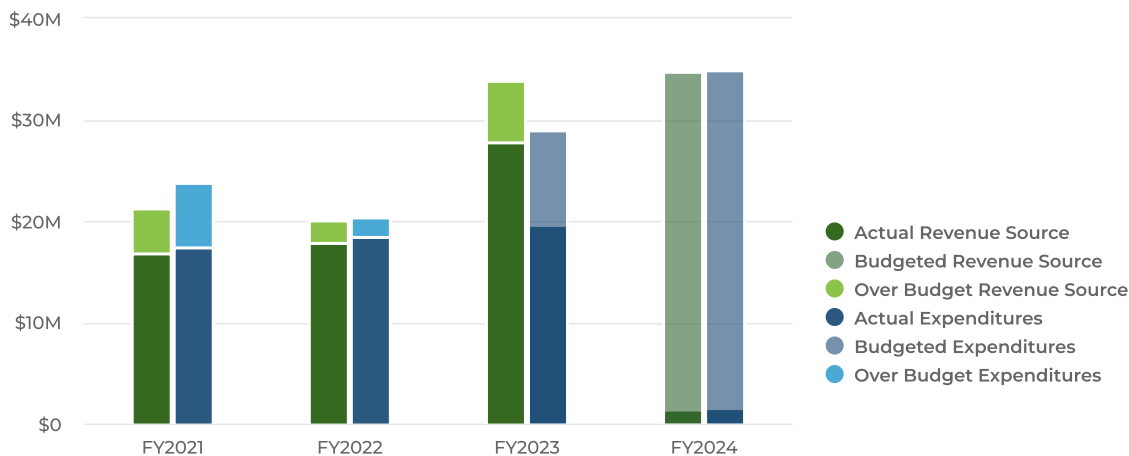
Operation and maintenance expenditures are expected to increase 9.52%, or \$1,492,109 in the 2024 Adopted Budget compared to the 2023 Adopted Budget. This change is mostly due to increased administrative costs and a planned transfer increase to the Water Capital Improvement Fund. The City issued a \$15 million Bond Anticipation Note through the Ohio State Treasurer's Ohio Market Access Program (OMAP) at the end of 2023 to fund capital improvements.

Capital improvement projects in the 2024 Adopted Budget total \$15.75 million and include:

- Hamilton Enterprise Park water tower — \$7,900,000
- Williams Avenue water main replacement — \$1,275,000
- Rebuild filters and influent valve replacement — \$1,000,000
- Solids contact basin overhaul and catwalk replacement — \$2,960,000
- Water main replacements — \$727,000
- Van Buren Drive and Van Buren Court water main replacement — \$692,000
- Carlton Drive water main replacement — \$306,000
- Well rehabilitation — \$260,000
- Fire hydrants, meter, and valve replacements — \$390,000

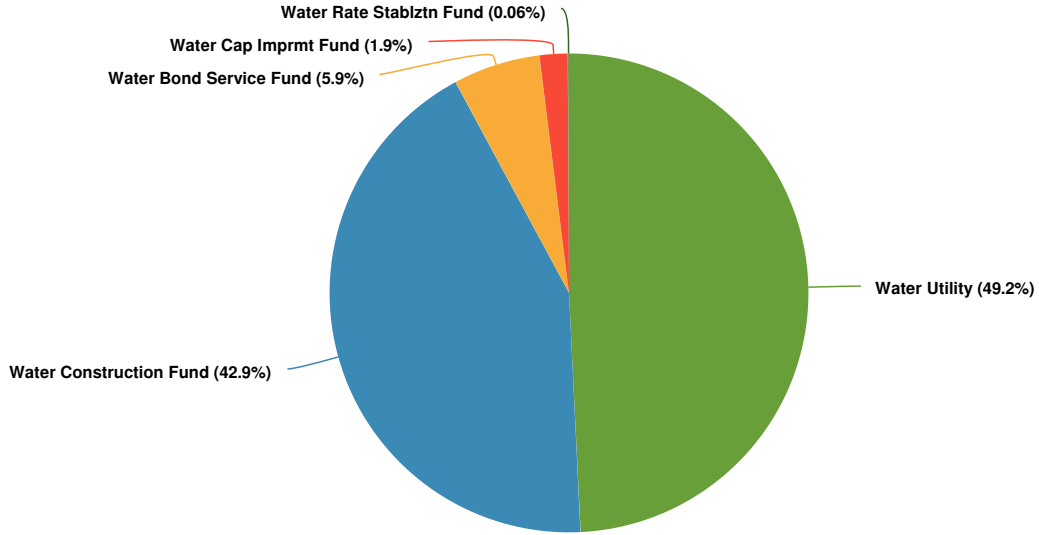
### Summary

The City of Hamilton is projecting \$34.86M of revenue in 2024, which represents a 25.45% increase over the prior year adopted budget. Budgeted expenditures are projected to increase by 20.67%, or \$5.99M, to \$34.96M in 2024.

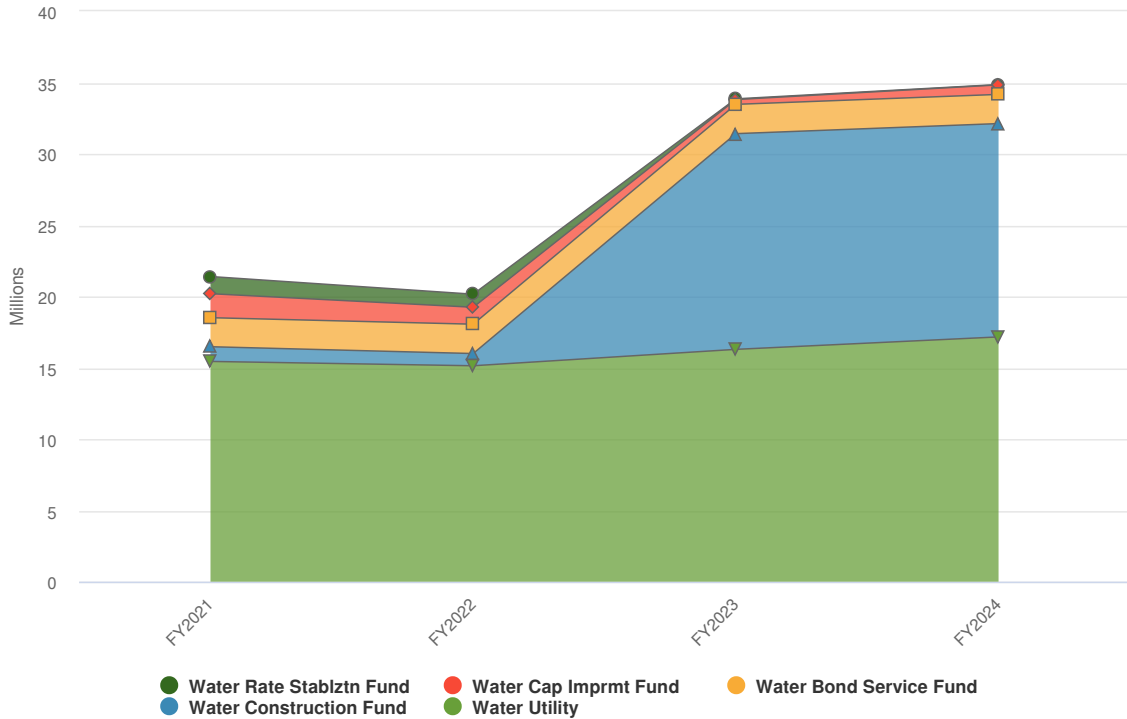


# Revenue by Fund

## 2024 Revenue by Fund



## Budgeted and Historical 2024 Revenue by Fund

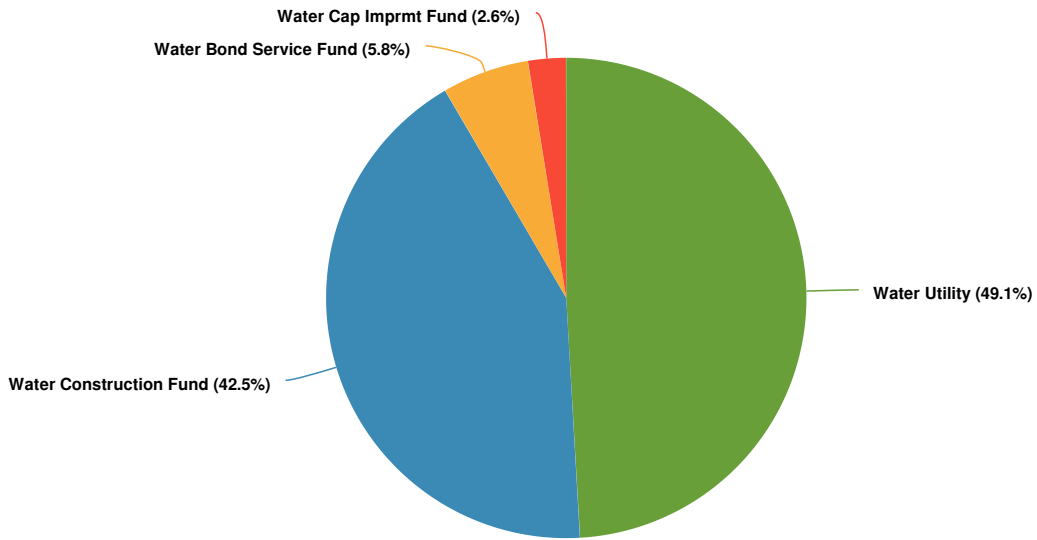


Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Water Utility						
Charges for Services	\$14,835.37	\$4,462.00	\$16,477.00	\$16,320.00	\$15,000.00	-8.1%
Enterprise Revenue	\$14,066,467.31	\$14,861,736.08	\$15,745,340.11	\$15,285,968.00	\$16,683,419.00	9.1%
Transfers In	\$1,195,178.00	\$0.00	\$0.00	\$0.00	\$13,178.00	N/A
Miscellaneous Revenue	\$167,244.10	\$273,587.85	\$528,379.01	\$368,542.00	\$451,342.00	22.5%
<b>Total Water Utility:</b>	<b>\$15,443,724.78</b>	<b>\$15,139,785.93</b>	<b>\$16,290,196.12</b>	<b>\$15,670,830.00</b>	<b>\$17,162,939.00</b>	<b>9.5%</b>
Water Construction Fund						
Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000,000.00	N/A
Other Financing Sources	\$1,031,995.73	\$22,133.60	\$15,126,000.00	\$9,700,000.00	\$11,960,000.00	23.3%
Transfers In	\$0.00	\$835,000.00	\$0.00	\$0.00	\$0.00	0%
<b>Total Water Construction Fund:</b>	<b>\$1,031,995.73</b>	<b>\$857,133.60</b>	<b>\$15,126,000.00</b>	<b>\$9,700,000.00</b>	<b>\$14,960,000.00</b>	<b>54.2%</b>
Water Cap Imprmt Fund						
Enterprise Revenue	\$12,390.00	\$14,670.00	\$2,539.00	\$14,000.00	\$14,000.00	0%
Transfers In	\$1,670,178.00	\$1,150,000.00	\$334,542.00	\$334,542.00	\$653,796.00	95.4%
Miscellaneous Revenue	\$0.00	\$24,072.45	\$0.00	\$0.00	\$0.00	0%
<b>Total Water Cap Imprmt Fund:</b>	<b>\$1,682,568.00</b>	<b>\$1,188,742.45</b>	<b>\$337,081.00</b>	<b>\$348,542.00</b>	<b>\$667,796.00</b>	<b>91.6%</b>
Water Rate Stablztn Fund						
Transfers In	\$1,195,178.00	\$900,000.00	\$0.00	\$0.00	\$0.00	0%
Miscellaneous Revenue	\$9,172.67	\$15,946.96	\$49,642.87	\$22,000.00	\$22,000.00	0%
<b>Total Water Rate Stablztn Fund:</b>	<b>\$1,204,350.67</b>	<b>\$915,946.96</b>	<b>\$49,642.87</b>	<b>\$22,000.00</b>	<b>\$22,000.00</b>	<b>0%</b>
Water Bond Service Fund						
Transfers In	\$2,035,190.62	\$2,048,493.20	\$2,016,561.18	\$2,044,688.00	\$2,044,950.00	0%
Miscellaneous Revenue	\$200.82	\$8,871.45	\$37,877.40	\$1,500.00	\$1,500.00	0%
<b>Total Water Bond Service Fund:</b>	<b>\$2,035,391.44</b>	<b>\$2,057,364.65</b>	<b>\$2,054,438.58</b>	<b>\$2,046,188.00</b>	<b>\$2,046,450.00</b>	<b>0%</b>
<b>Total:</b>	<b>\$21,398,030.62</b>	<b>\$20,158,973.59</b>	<b>\$33,857,358.57</b>	<b>\$27,787,560.00</b>	<b>\$34,859,185.00</b>	<b>25.4%</b>

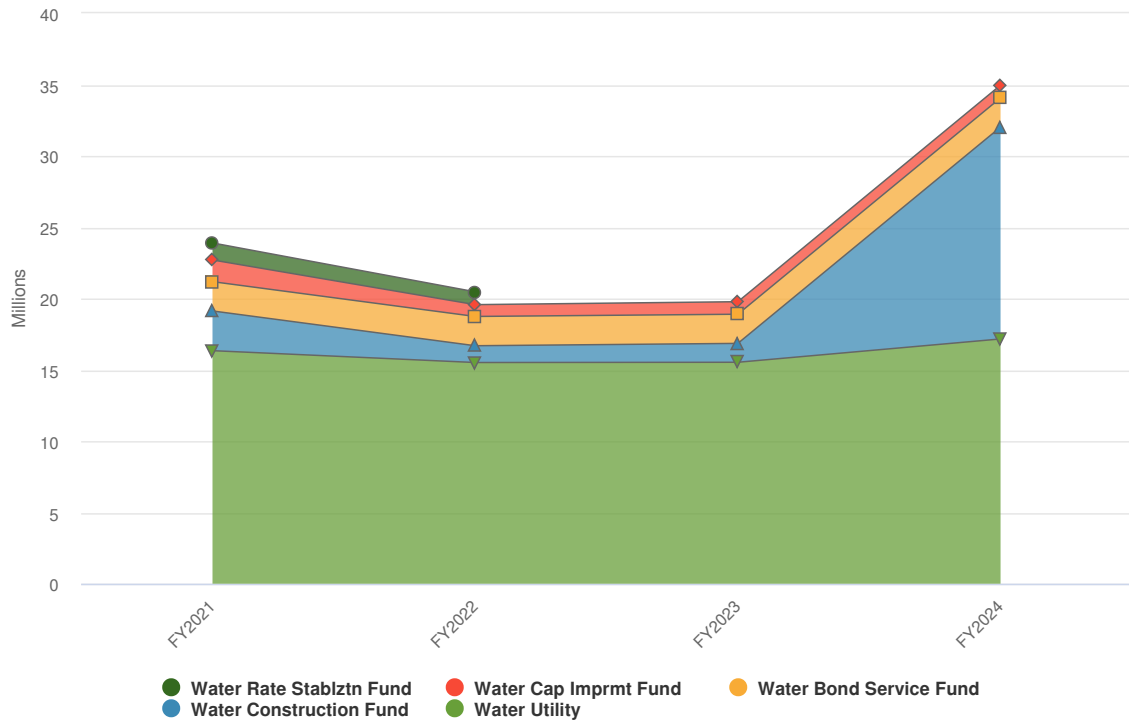


# Expenditures by Fund

## 2024 Expenditures by Fund



## Budgeted and Historical 2024 Expenditures by Fund



Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Water Utility						
Personal Services & Benefits	\$3,949,543.05	\$4,039,179.38	\$4,406,225.72	\$4,357,410.00	\$4,823,956.00	10.7%
Other Expenditures	\$12,183,540.94	\$11,200,727.55	\$10,816,394.57	\$10,963,420.00	\$12,034,305.00	9.8%
Debt Service	\$208,618.83	\$270,472.76	\$305,153.36	\$350,000.00	\$304,678.00	-12.9%
<b>Total Water Utility:</b>	<b>\$16,341,702.82</b>	<b>\$15,510,379.69</b>	<b>\$15,527,773.65</b>	<b>\$15,670,830.00</b>	<b>\$17,162,939.00</b>	<b>9.5%</b>
Water Construction Fund						
Capital Improvements	\$2,785,490.66	\$1,177,366.68	\$1,264,039.50	\$9,700,000.00	\$14,860,000.00	53.2%
Debt Service	\$0.00	\$0.00	\$60,246.94	\$0.00	\$0.00	0%
<b>Total Water Construction Fund:</b>	<b>\$2,785,490.66</b>	<b>\$1,177,366.68</b>	<b>\$1,324,286.44</b>	<b>\$9,700,000.00</b>	<b>\$14,860,000.00</b>	<b>53.2%</b>
Water Cap Imprmt Fund						
Other Expenditures	\$0.00	\$7,960.00	\$0.00	\$0.00	\$0.00	0%
Capital Improvements	\$1,521,323.52	\$820,678.65	\$878,277.30	\$1,557,500.00	\$895,000.00	-42.5%
<b>Total Water Cap Imprmt Fund:</b>	<b>\$1,521,323.52</b>	<b>\$828,638.65</b>	<b>\$878,277.30</b>	<b>\$1,557,500.00</b>	<b>\$895,000.00</b>	<b>-42.5%</b>
Water Rate Stablztn Fund						
Other Expenditures	\$1,195,178.00	\$900,000.00	\$0.00	\$0.00	\$0.00	0%
<b>Total Water Rate Stablztn Fund:</b>	<b>\$1,195,178.00</b>	<b>\$900,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0%</b>
Water Bond Service Fund						
Debt Service	\$2,053,312.52	\$2,052,687.52	\$2,044,687.52	\$2,044,688.00	\$2,044,950.00	0%
<b>Total Water Bond Service Fund:</b>	<b>\$2,053,312.52</b>	<b>\$2,052,687.52</b>	<b>\$2,044,687.52</b>	<b>\$2,044,688.00</b>	<b>\$2,044,950.00</b>	<b>0%</b>
<b>Total:</b>	<b>\$23,897,007.52</b>	<b>\$20,469,072.54</b>	<b>\$19,775,024.91</b>	<b>\$28,973,018.00</b>	<b>\$34,962,889.00</b>	<b>20.7%</b>



## 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, this section consolidates all the Wastewater Utility Funds for presentation purposes.

### Budgetary Highlights

Customer revenues in the Wastewater Utility Fund are projected to increase 5% in 2024 due to a planned rate increase effective January 1, 2024. City Council approved a new 5-year rate plan on October 26, 2022 that includes increases each year.

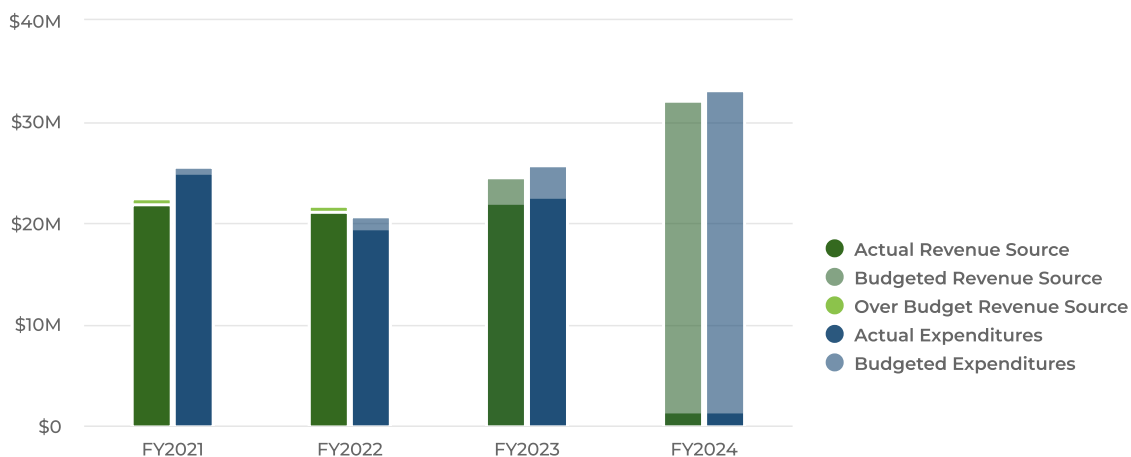
Operation and maintenance expenditures are expected to increase approximately 5.45% in the 2024 Adopted Budget compared to the 2023 Adopted Budget. This change is due to increases in employee salaries and benefits, production operations, and transfers out to the Capital Improvement and Debt Service funds. The utility is expected to transfer \$673k to support capital improvements.

Capital improvement projects in the 2024 Adopted Budget total \$12.09 million and are highlighted by the following:

- o Biosolids improvements — \$9,130,000
- o New London package plant elimination or replacement — \$1,112,400
- o Annual lining project — \$450,000
- o Camera truck — \$400,000
- o Maintenance shop roof replacement — \$350,000

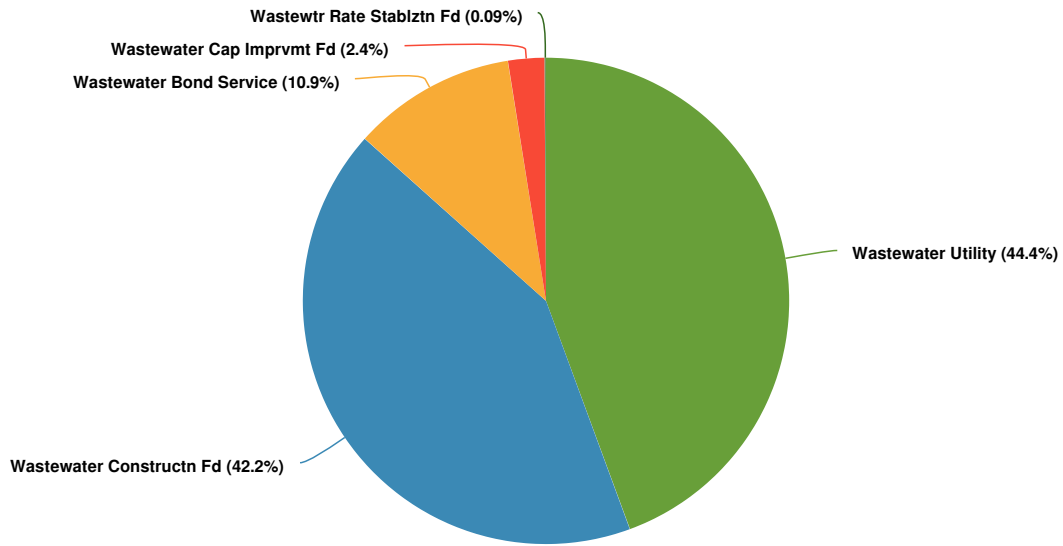
### Summary

The City of Hamilton is projecting revenue of \$32,078,663 in 2024, which represents a 30.40% increase over the prior year adopted budget. Budgeted expenditures are projected to increase by 28.75%, or \$7,418,402, to \$33,217,475 in 2024.

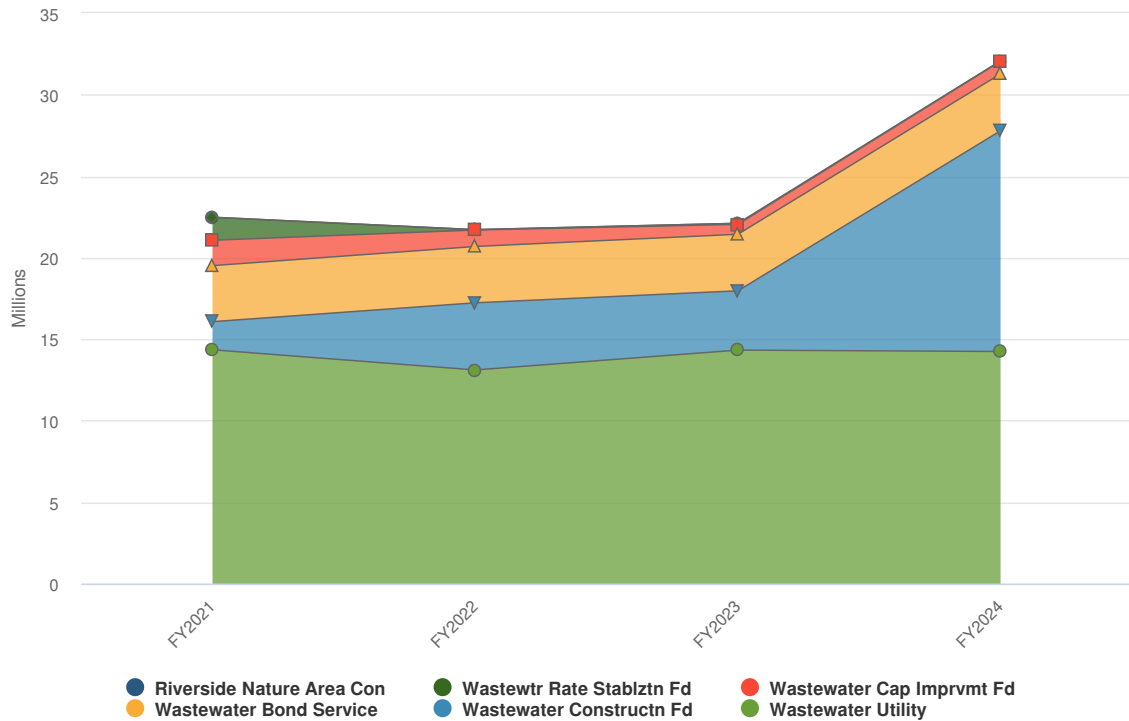


# Revenue by Fund

## 2024 Revenue by Fund



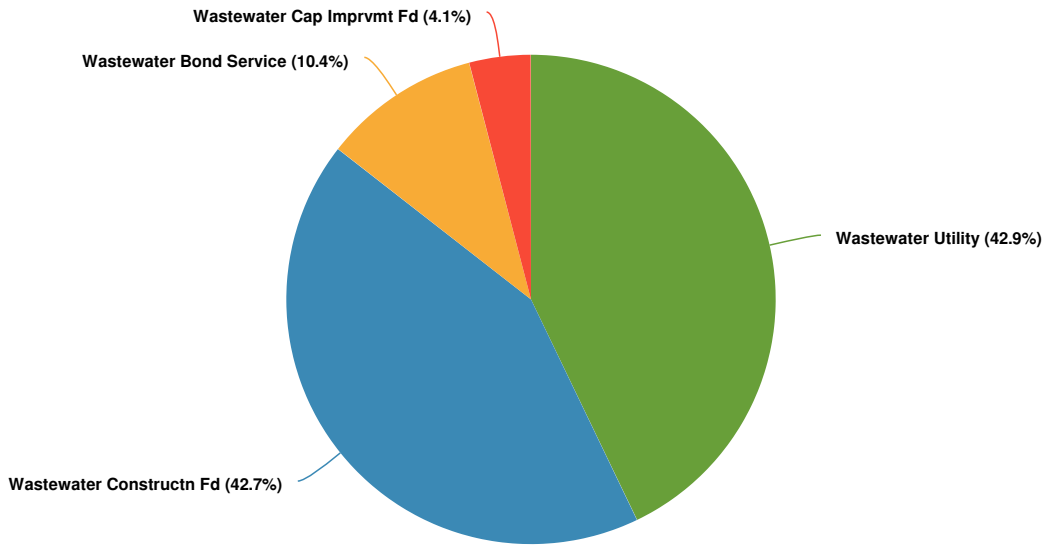
## Budgeted and Historical 2024 Revenue by Fund



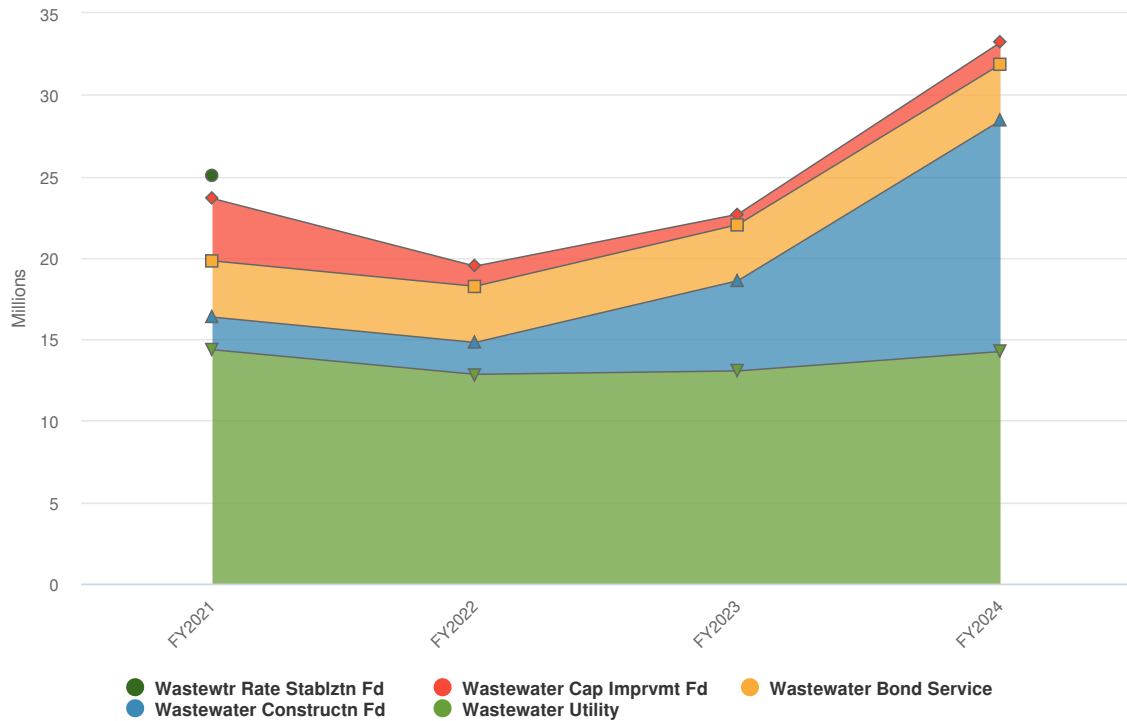
Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Riverside Nature Area Con						
Miscellaneous Revenue	\$143.87	\$250.12	\$778.62	\$0.00	\$0.00	0%
<b>Total Riverside Nature Area Con:</b>	<b>\$143.87</b>	<b>\$250.12</b>	<b>\$778.62</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0%</b>
Wastewater Utility						
Enterprise Revenue	\$12,836,425.25	\$12,988,288.56	\$13,780,337.79	\$13,330,100.00	\$13,976,255.00	4.8%
Transfers In	\$1,400,945.00	\$0.00	\$0.00	\$0.00	\$8,498.00	N/A
Miscellaneous Revenue	\$109,931.32	\$121,679.81	\$547,404.53	\$177,600.00	\$258,600.00	45.6%
<b>Total Wastewater Utility:</b>	<b>\$14,347,301.57</b>	<b>\$13,109,968.37</b>	<b>\$14,327,742.32</b>	<b>\$13,507,700.00</b>	<b>\$14,243,353.00</b>	<b>5.4%</b>
Wastewater Constructn Fd						
Other Financing Sources	\$1,725,695.12	\$4,119,967.40	\$3,638,760.00	\$6,905,500.00	\$13,542,400.00	96.1%
<b>Total Wastewater Constructn Fd:</b>	<b>\$1,725,695.12</b>	<b>\$4,119,967.40</b>	<b>\$3,638,760.00</b>	<b>\$6,905,500.00</b>	<b>\$13,542,400.00</b>	<b>96.1%</b>
Wastewater Cap Imprvmt Fd						
Enterprise Revenue	\$157,419.00	\$96,726.00	\$63,610.00	\$130,000.00	\$100,000.00	-23.1%
Transfers In	\$1,400,945.00	\$883,444.00	\$544,426.00	\$544,426.00	\$673,205.00	23.7%
Miscellaneous Revenue	\$0.00	\$31,927.50	\$0.00	\$0.00	\$0.00	0%
<b>Total Wastewater Cap Imprvmt Fd:</b>	<b>\$1,558,364.00</b>	<b>\$1,012,097.50</b>	<b>\$608,036.00</b>	<b>\$674,426.00</b>	<b>\$773,205.00</b>	<b>14.6%</b>
Wastewtr Rate Stablztn Fd						
Transfers In	\$1,400,945.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
Miscellaneous Revenue	\$11,788.86	\$20,495.23	\$63,801.66	\$28,000.00	\$28,000.00	0%
<b>Total Wastewtr Rate Stablztn Fd:</b>	<b>\$1,412,733.86</b>	<b>\$20,495.23</b>	<b>\$63,801.66</b>	<b>\$28,000.00</b>	<b>\$28,000.00</b>	<b>0%</b>
Wastewater Bond Service						
Transfers In	\$3,437,469.84	\$3,441,888.48	\$3,404,839.71	\$3,482,268.00	\$3,488,705.00	0.2%
Miscellaneous Revenue	\$281.03	\$14,858.78	\$64,326.15	\$3,000.00	\$3,000.00	0%
<b>Total Wastewater Bond Service:</b>	<b>\$3,437,750.87</b>	<b>\$3,456,747.26</b>	<b>\$3,469,165.86</b>	<b>\$3,485,268.00</b>	<b>\$3,491,705.00</b>	<b>0.2%</b>
<b>Total:</b>	<b>\$22,481,989.29</b>	<b>\$21,719,525.88</b>	<b>\$22,108,284.46</b>	<b>\$24,600,894.00</b>	<b>\$32,078,663.00</b>	<b>30.4%</b>

# Expenditures by Fund

## 2024 Expenditures by Fund



## Budgeted and Historical 2024 Expenditures by Fund



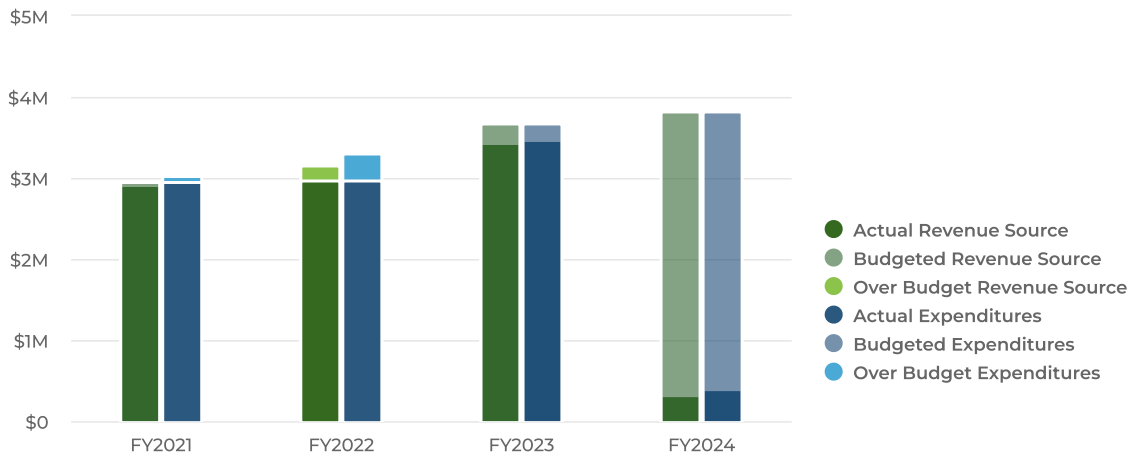
Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Wastewater Utility						
Personal Services & Benefits	\$2,815,234.52	\$2,836,569.28	\$3,227,618.00	\$3,321,940.00	\$3,559,781.00	7.2%
Other Expenditures	\$11,289,609.28	\$9,752,603.01	\$9,515,411.60	\$9,931,242.00	\$10,353,699.00	4.3%
Debt Service	\$249,861.01	\$255,015.37	\$310,366.43	\$254,518.00	\$329,873.00	29.6%
<b>Total Wastewater Utility:</b>	<b>\$14,354,704.81</b>	<b>\$12,844,187.66</b>	<b>\$13,053,396.03</b>	<b>\$13,507,700.00</b>	<b>\$14,243,353.00</b>	<b>5.4%</b>
Wastewater Constructn Fd						
Capital Improvements	\$2,000,038.70	\$1,939,801.25	\$2,089,694.00	\$3,605,500.00	\$10,742,400.00	197.9%
Debt Service	\$0.00	\$16,440.57	\$3,444,887.66	\$3,403,125.00	\$3,431,634.00	0.8%
<b>Total Wastewater Constructn Fd:</b>	<b>\$2,000,038.70</b>	<b>\$1,956,241.82</b>	<b>\$5,534,581.66</b>	<b>\$7,008,625.00</b>	<b>\$14,174,034.00</b>	<b>102.2%</b>
Wastewater Cap Imprvmt Fd						
Other Expenditures	\$0.00	\$7,960.00	\$0.00	\$0.00	\$0.00	0%
Capital Improvements	\$3,827,064.89	\$1,227,369.73	\$636,461.68	\$1,800,480.00	\$1,351,000.00	-25%
<b>Total Wastewater Cap Imprvmt Fd:</b>	<b>\$3,827,064.89</b>	<b>\$1,235,329.73</b>	<b>\$636,461.68</b>	<b>\$1,800,480.00</b>	<b>\$1,351,000.00</b>	<b>-25%</b>
Wastewtr Rate Stablztn Fd						
Other Expenditures	\$1,400,945.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
<b>Total Wastewtr Rate Stablztn Fd:</b>	<b>\$1,400,945.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0%</b>
Wastewater Bond Service						
Debt Service	\$3,453,050.00	\$3,446,550.00	\$3,441,900.00	\$3,482,268.00	\$3,449,088.00	-1%
<b>Total Wastewater Bond Service:</b>	<b>\$3,453,050.00</b>	<b>\$3,446,550.00</b>	<b>\$3,441,900.00</b>	<b>\$3,482,268.00</b>	<b>\$3,449,088.00</b>	<b>-1%</b>
<b>Total:</b>	<b>\$25,035,803.40</b>	<b>\$19,482,309.21</b>	<b>\$22,666,339.37</b>	<b>\$25,799,073.00</b>	<b>\$33,217,475.00</b>	<b>28.8%</b>

## Budgetary Highlights

The 2024 adopted Fleet Maintenance Fund budget is projected to come in approximately 4.08% more than 2023 projected costs due to increases in salaries and benefit costs. The 2024 Adopted Budget includes \$170,000 for capital improvements at the City garage, including asphalt repair, security cameras, and roof repairs.

### Summary

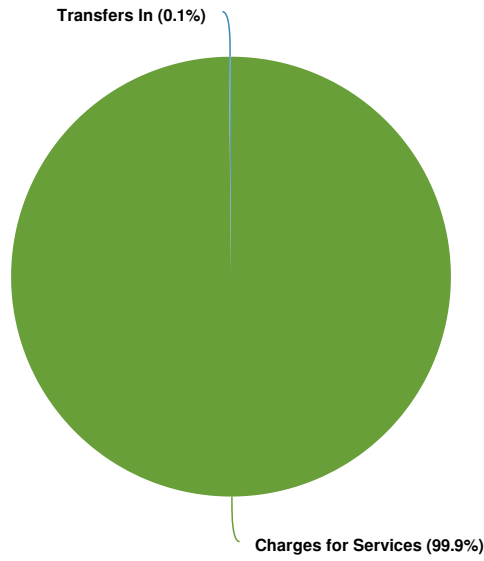
*The City of Hamilton is projecting revenue of \$3,840,192 in 2024, which represents a 4.08% increase over the prior year adopted budget. Budgeted expenditures are projected to increase by 4.08%, or \$150,531, to \$3,840,192 in 2024.*



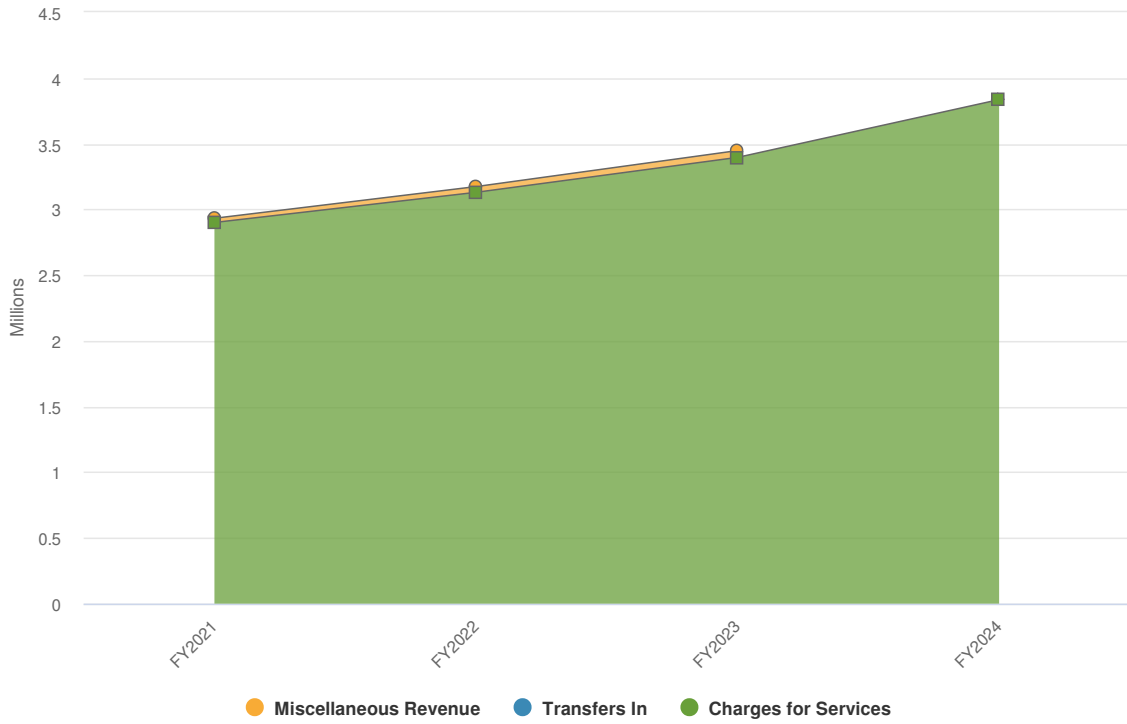


# Revenues by Source

## Projected 2024 Revenues by Source



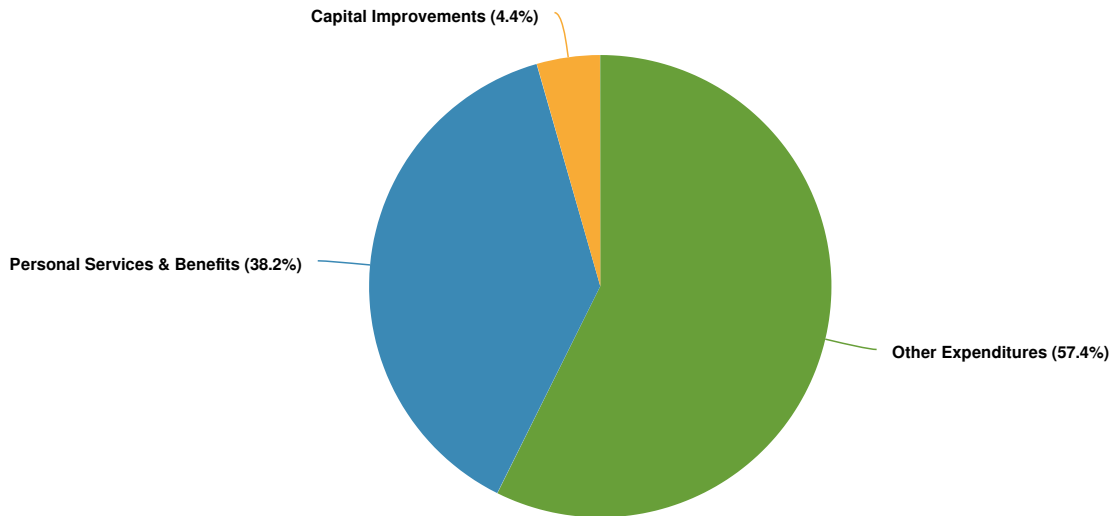
## Budgeted and Historical 2024 Revenues by Source



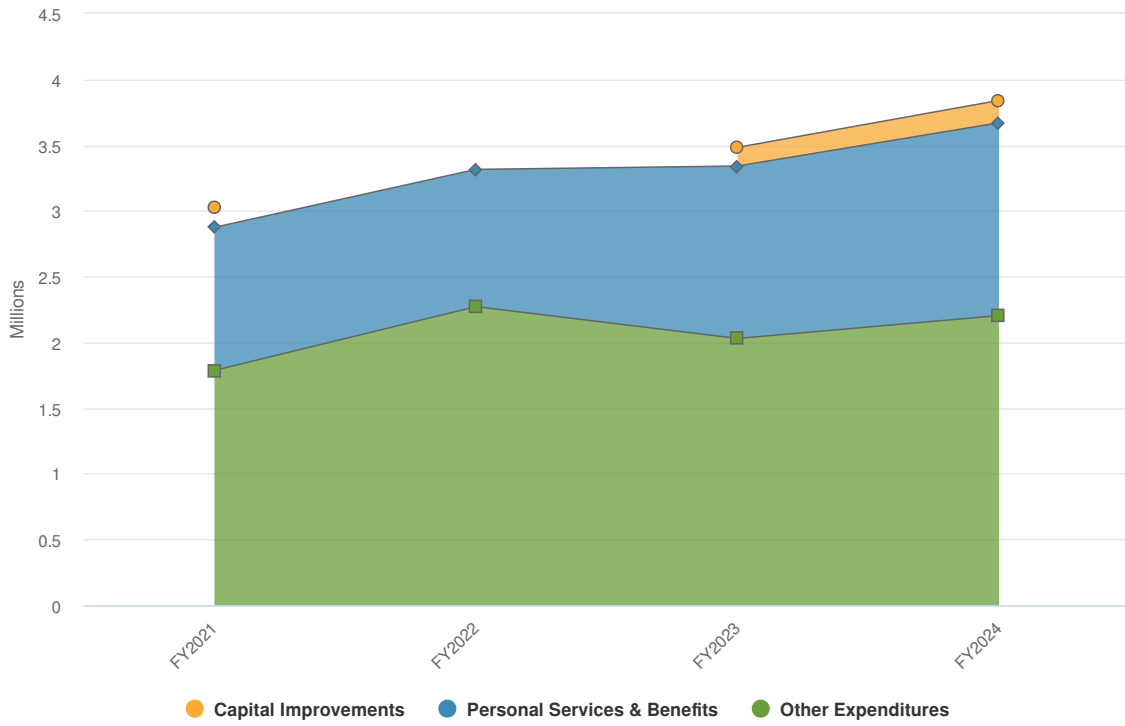
Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Revenue Source						
Charges for Services	\$2,900,169.52	\$3,129,505.66	\$3,395,435.51	\$3,689,661.00	\$3,835,138.00	3.9%
Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$5,054.00	N/A
Miscellaneous Revenue	\$31,970.42	\$43,678.18	\$51,837.89	\$0.00	\$0.00	0%
<b>Total Revenue Source:</b>	<b>\$2,932,139.94</b>	<b>\$3,173,183.84</b>	<b>\$3,447,273.40</b>	<b>\$3,689,661.00</b>	<b>\$3,840,192.00</b>	<b>4.1%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Expense Objects						
Personal Services & Benefits	\$1,088,464.49	\$1,044,403.94	\$1,311,883.99	\$1,296,350.00	\$1,467,592.00	13.2%
Other Expenditures	\$1,785,572.90	\$2,270,707.65	\$2,028,806.99	\$2,198,311.00	\$2,202,600.00	0.2%
Capital Improvements	\$157,701.73	\$0.00	\$141,874.07	\$195,000.00	\$170,000.00	-12.8%
<b>Total Expense Objects:</b>	<b>\$3,031,739.12</b>	<b>\$3,315,111.59</b>	<b>\$3,482,565.05</b>	<b>\$3,689,661.00</b>	<b>\$3,840,192.00</b>	<b>4.1%</b>



## Central Services

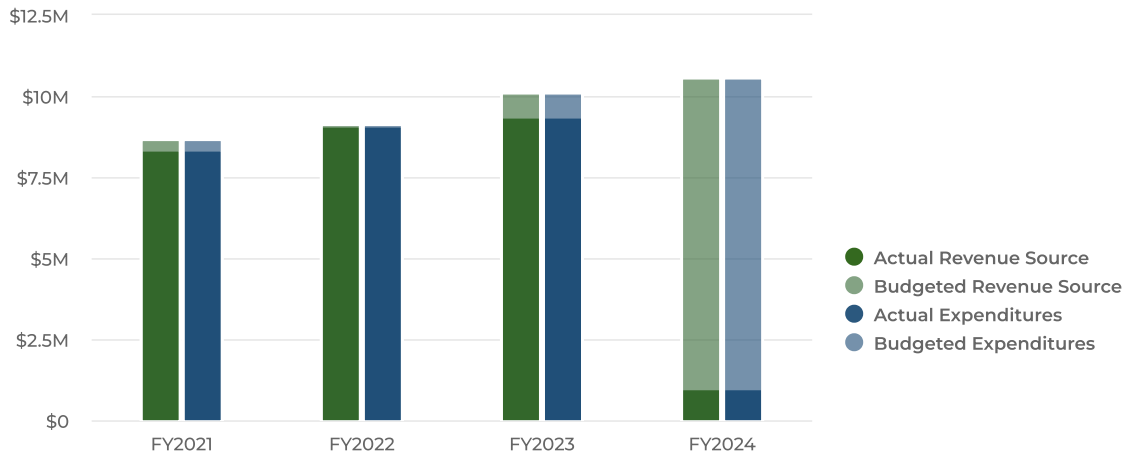
The Central Services Fund is used to account for revenues and expenditures associated with interdepartmental costs of certain goods and services. The operations of the Economic Development, Strategy and Information, Resident Services, the City's Storeroom, and various shared functions between the City's General Fund and Public Utilities are budgeted within this fund. Shared functions between the Public Utilities that are budgeted within the Central Services Fund include central utility administration, utility customer service, utility meter reading, and utility telecommunications.

### Budgetary Highlights

The Central Services adopted budget remained fairly consistent with the 2023 Adopted Budget across all departments. An overall 4.53% increase is expected mostly due to salary and benefit increases.

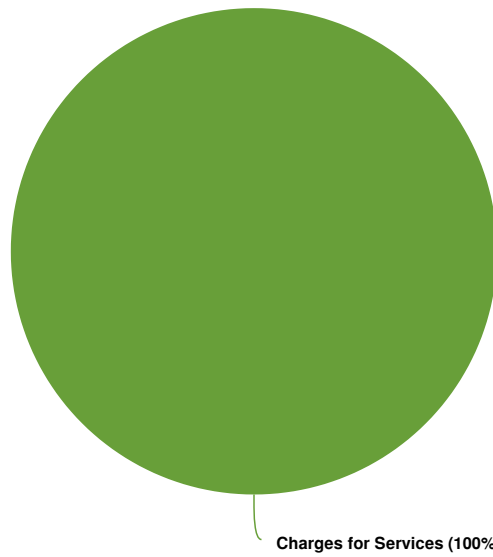
### Summary

The City of Hamilton is projecting \$10.6M of revenue in 2024, which represents a 4.53% increase over the prior year adopted budget. Budgeted expenditures are projected to increase by 4.53%, or \$459K, to \$10.6M in 2024.

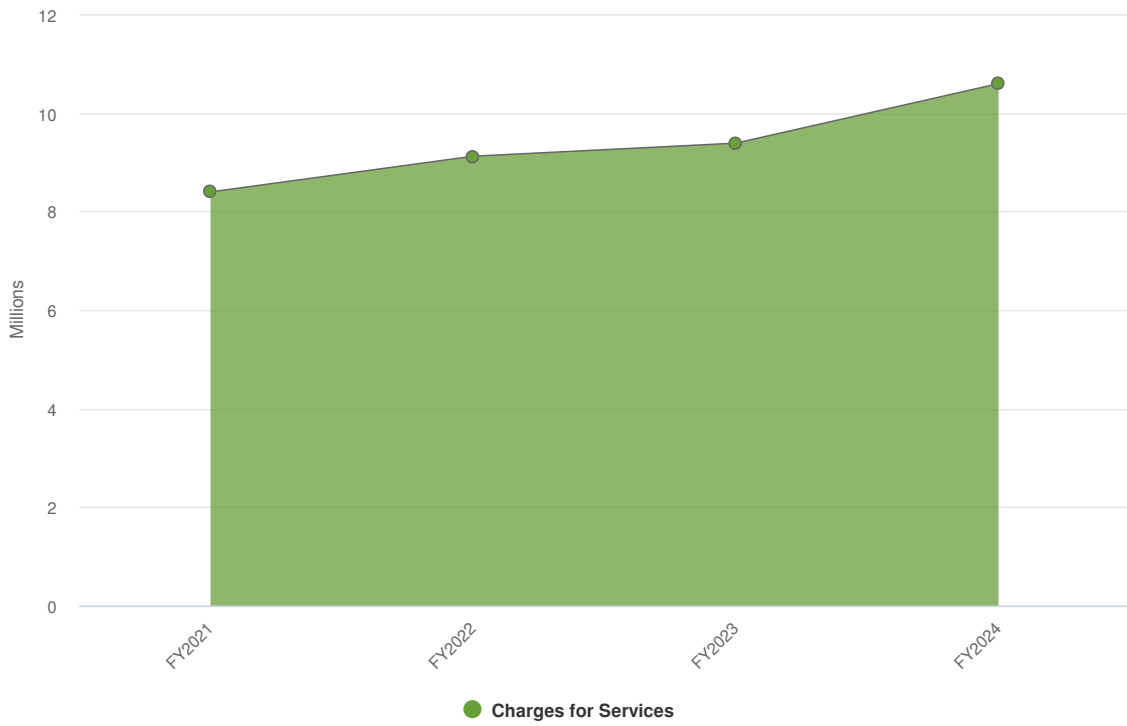


# Revenues by Source

## Projected 2024 Revenues by Source



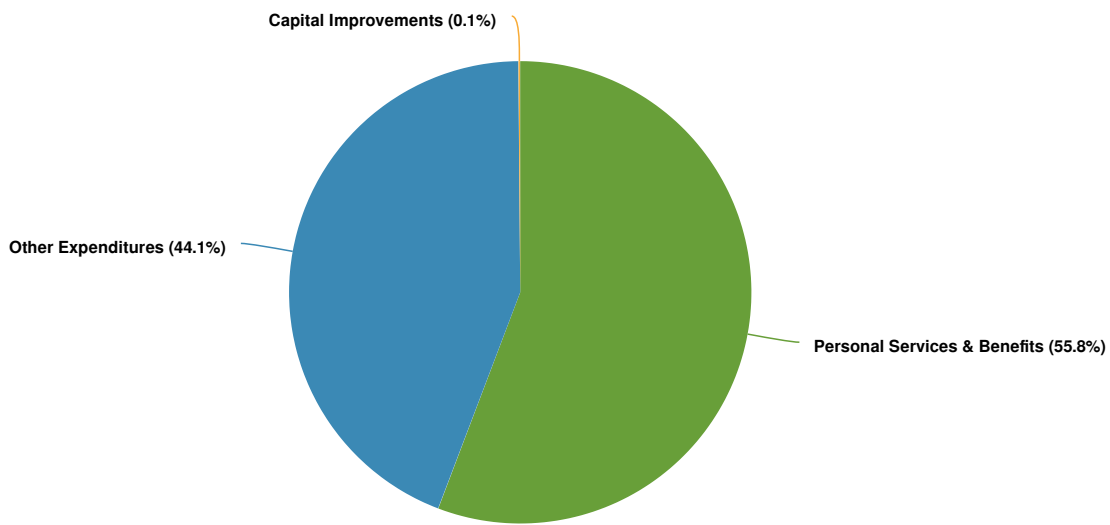
## Budgeted and Historical 2024 Revenues by Source



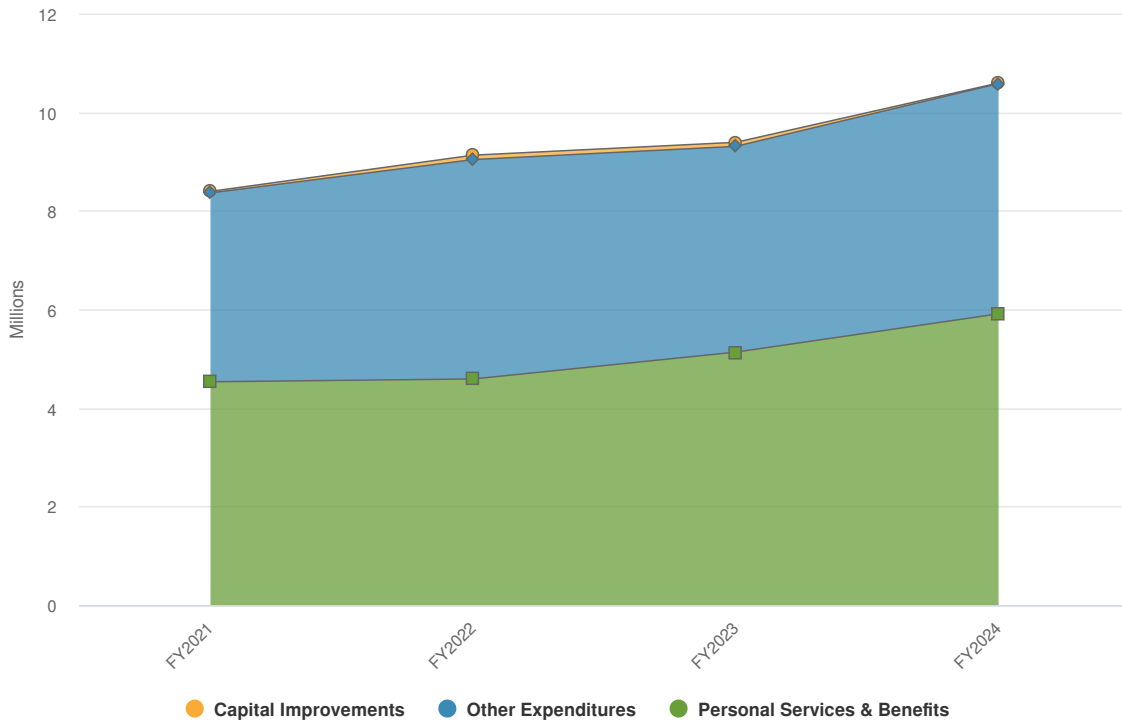
Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Revenue Source						
Charges for Services	\$8,393,341.76	\$9,118,114.80	\$9,383,050.83	\$10,132,479.00	\$10,591,327.00	4.5%
<b>Total Revenue Source:</b>	<b>\$8,393,341.76</b>	<b>\$9,118,114.80</b>	<b>\$9,383,050.83</b>	<b>\$10,132,479.00</b>	<b>\$10,591,327.00</b>	<b>4.5%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Expense Objects						
Personal Services & Benefits	\$4,529,239.79	\$4,586,141.62	\$5,130,774.73	\$5,690,271.00	\$5,907,936.00	3.8%
Other Expenditures	\$3,832,028.28	\$4,451,573.93	\$4,175,077.70	\$4,402,208.00	\$4,671,391.00	6.1%
Capital Improvements	\$30,574.37	\$89,542.43	\$82,152.47	\$40,000.00	\$12,000.00	-70%
<b>Total Expense Objects:</b>	<b>\$8,391,842.44</b>	<b>\$9,127,257.98</b>	<b>\$9,388,004.90</b>	<b>\$10,132,479.00</b>	<b>\$10,591,327.00</b>	<b>4.5%</b>

*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.*

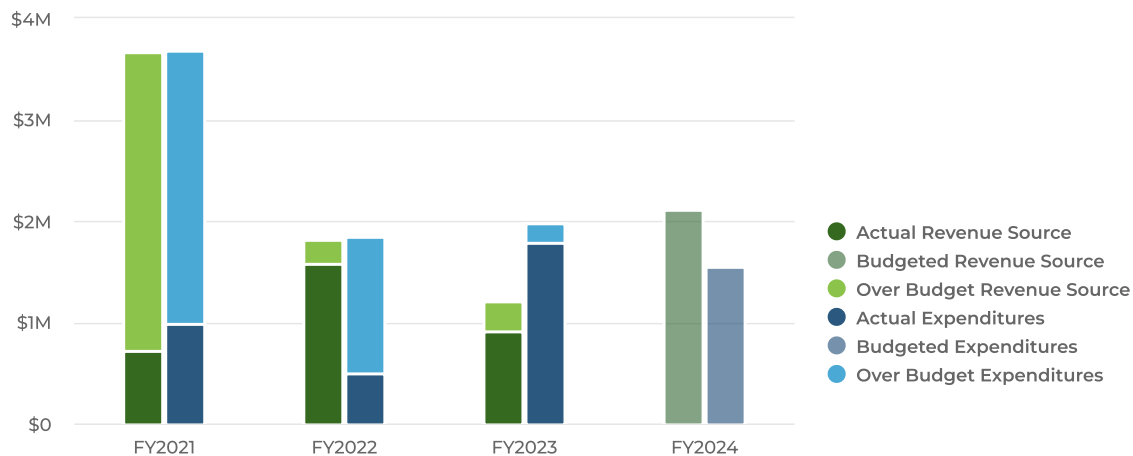
## Budgetary Highlights

Between 2017 and 2019, this fund advanced a total of \$1,493,848 to the Special Assessments Fund for street resurfacing programs. In 2019, advances to the Special Assessment Fund were converted to a 5-year internal note. In 2020, as part of plans by the State of Ohio to help businesses and local governments affected by the COVID-19 pandemic, the City of Hamilton received over \$1.7 million in refunds from the Ohio Bureau of Workers' Compensation. The City also received approximately \$2.9 million in additional refunds in January 2021 which were deposited into the Central Benefits Fund. An additional \$1,395,836 was advanced to the Special Assessments Fund in 2021 and also converted to a 5-year internal note in 2022. \$500,000 was advanced to the Sidewalk Special Assessments - 2022 Fund in 2022 and converted to a 5-year internal note in 2023. In 2023, \$1,300,000 was advanced to the Sidewalk Special Assessments - 2023 Fund and the return of this advance is included in the 2024 Adopted Budget.

For 2024, the City decided to use a portion of the fund balance in the Central Benefits Fund to give employees an additional deposit into their HSA account if the employee completes the City's Living Well Program requirements. These payments are included in the 2024 Budget as transfers to the various funds where the employees are paid out of. Total budgeted transfers for this purpose are \$205,232 in 2024.

## Summary

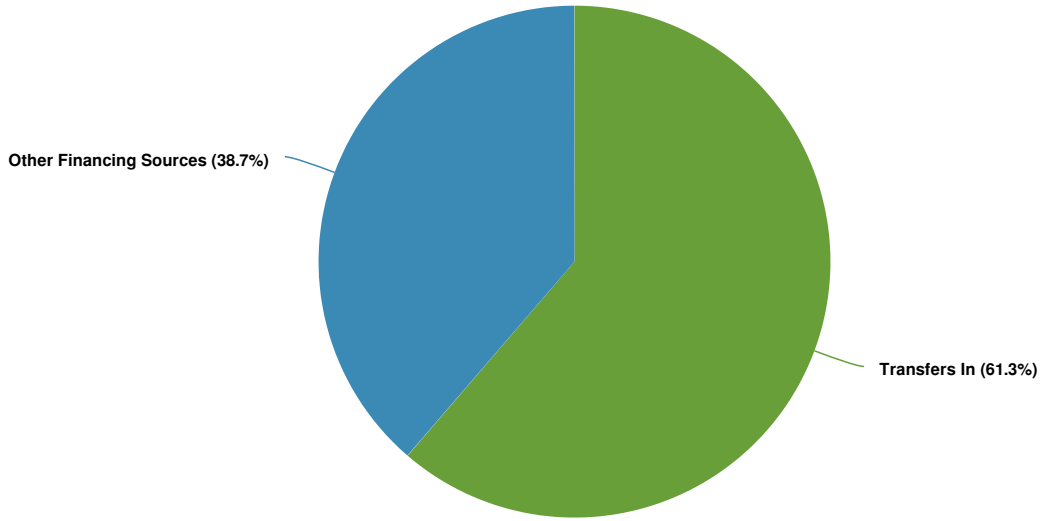
*The City of Hamilton is projecting \$2,119,828 of revenue in 2024, which represents a 131.70% increase over the prior year adopted budget. Revenues budgeted in 2024 consist of a return of advance from the Sidewalk Special Assessments - 2023 Fund and internal borrowing debt service payments from the 2019, 2022, and 2023 Special Assessment debt issuances. Budgeted expenditures in 2024 are down 13.60% compared to the 2023 Adopted Budget.*



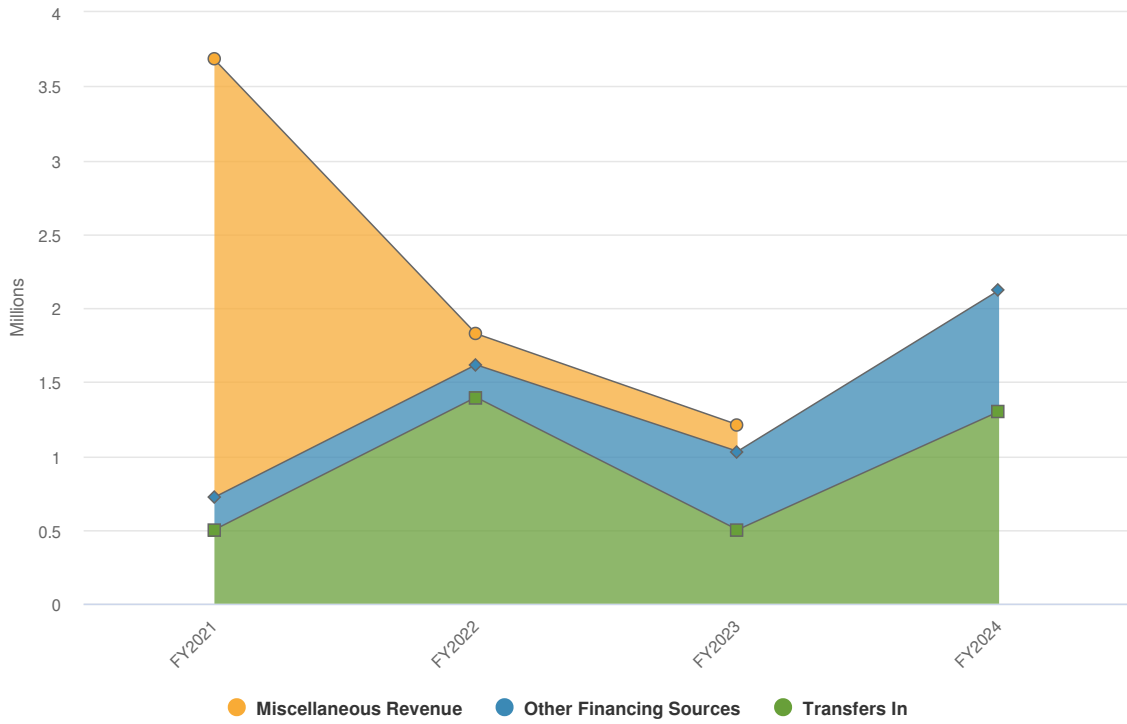


# Revenues by Source

## Projected 2024 Revenues by Source



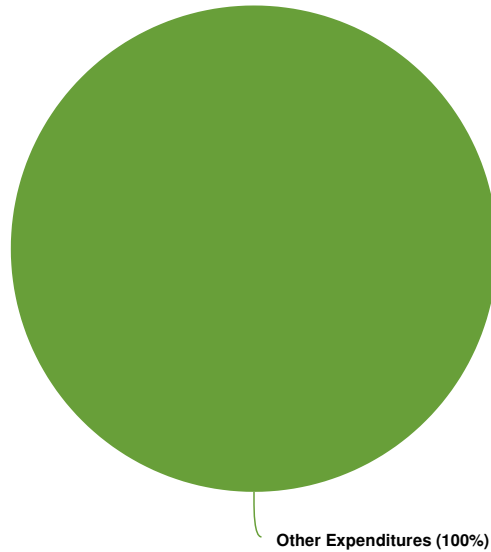
## Budgeted and Historical 2024 Revenues by Source



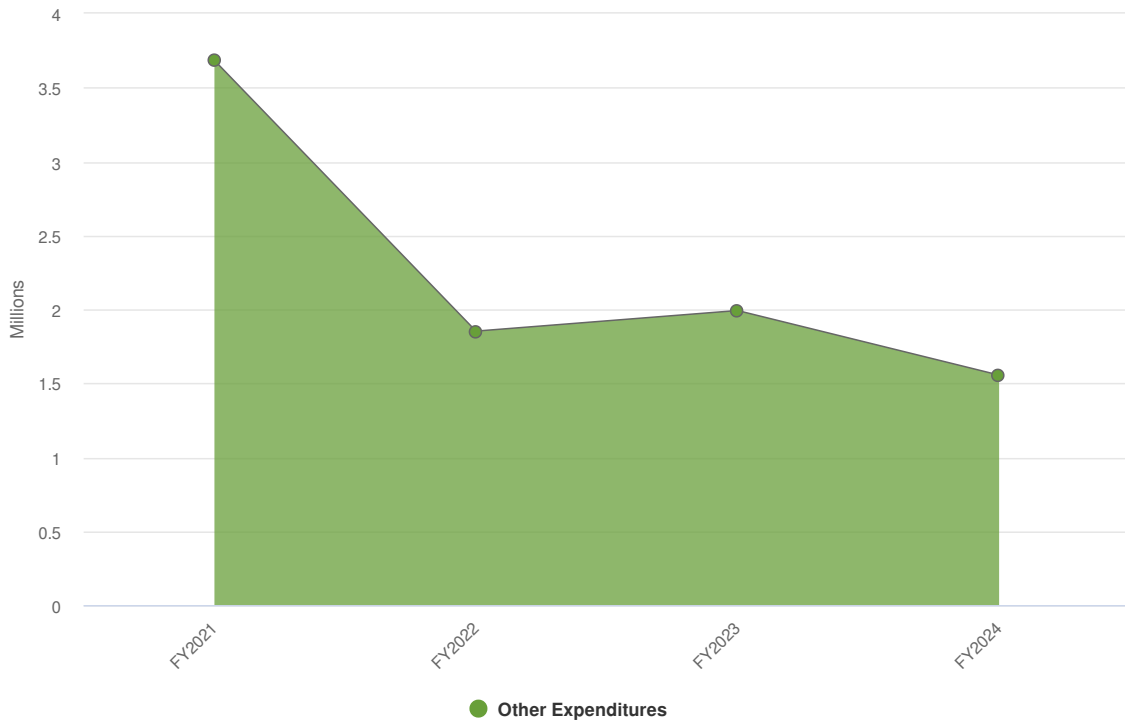
Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Revenue Source						
Other Financing Sources	\$219,942.30	\$219,938.30	\$530,123.16	\$514,892.00	\$819,828.00	59.2%
Transfers In	\$500,000.00	\$1,395,836.00	\$500,000.00	\$400,000.00	\$1,300,000.00	225%
Miscellaneous Revenue	\$2,960,354.25	\$210,433.27	\$180,262.94	\$0.00	\$0.00	0%
<b>Total Revenue Source:</b>	<b>\$3,680,296.55</b>	<b>\$1,826,207.57</b>	<b>\$1,210,386.10</b>	<b>\$914,892.00</b>	<b>\$2,119,828.00</b>	<b>131.7%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Expense Objects						
Other Expenditures	\$3,683,573.37	\$1,852,626.00	\$1,991,865.95	\$1,800,000.00	\$1,555,232.00	-13.6%
<b>Total Expense Objects:</b>	<b>\$3,683,573.37</b>	<b>\$1,852,626.00</b>	<b>\$1,991,865.95</b>	<b>\$1,800,000.00</b>	<b>\$1,555,232.00</b>	<b>-13.6%</b>



# Economic Budget Stabilization Fund

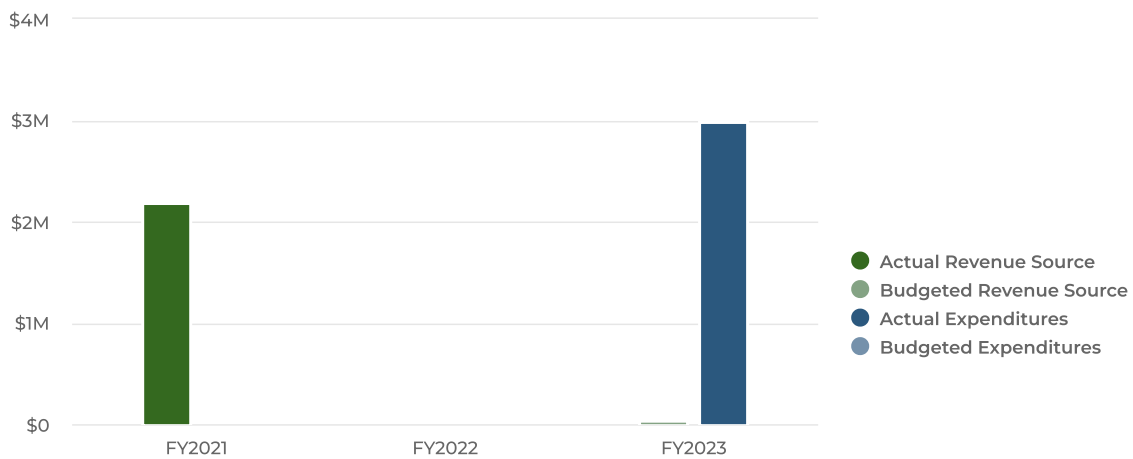
The Economic Budget Stabilization Fund was created with City Council Resolution 2012-6-25. The resolution requires a transfer from the General Fund to the Economic Budget Stabilization Fund when General Fund reserves rise above 16% of General Fund Revenues.

## Budgetary Highlights

Actual fund balance at the end of 2023 was \$1,200,000. The City used \$3 million of fund balance in 2023 for a forgivable loan to a developer for planned \$150 million Phase 1 of the redevelopment of the former Cohen Recycling Center. The 2024 Adopted Budget does not include a transfer from the General Fund. However, the City plans to evaluate General Fund balances and projected activity which could result in additional transfers to this fund.

## Summary

There is no activity in this fund in the 2024 Adopted Budget.



# Revenues by Source

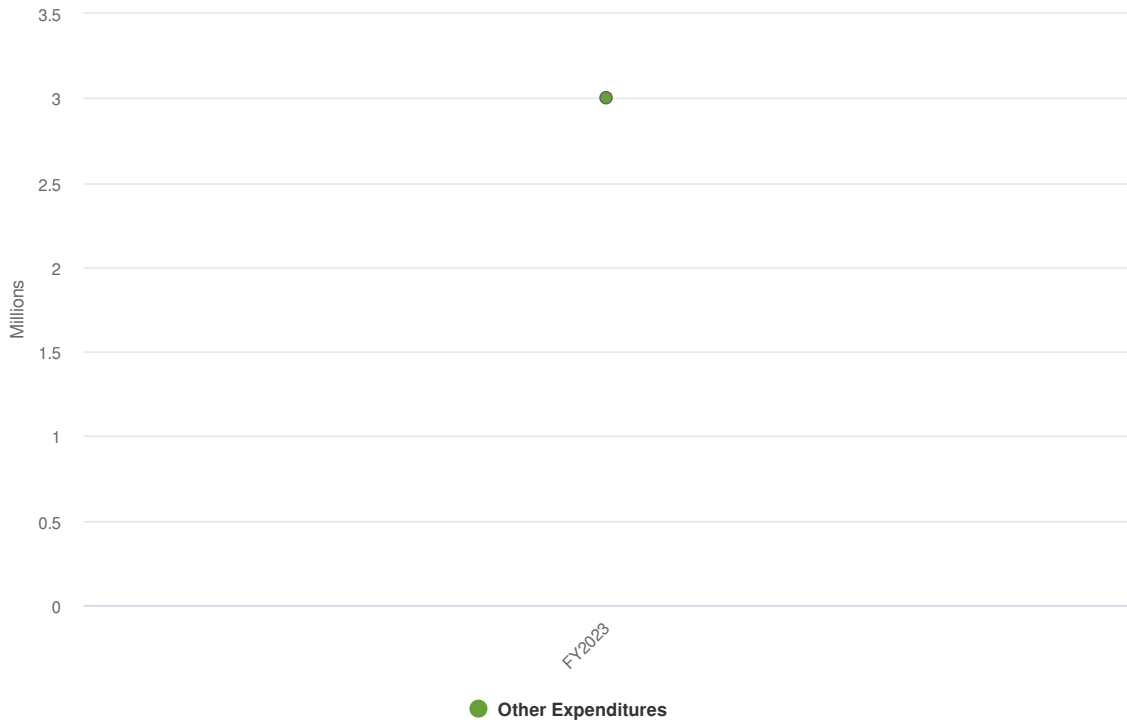
## Budgeted and Historical 2024 Revenues by Source



Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Revenue Source					
Transfers In	\$2,200,000.00	\$0.00	\$0.00	\$38,790.00	-100%
<b>Total Revenue Source:</b>	<b>\$2,200,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$38,790.00</b>	<b>-100%</b>

# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Name	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Expense Objects			
Other Expenditures	\$3,000,000.00	\$0.00	0%
<b>Total Expense Objects:</b>	<b>\$3,000,000.00</b>	<b>\$0.00</b>	<b>0%</b>





# Unclaimed Monies Fund

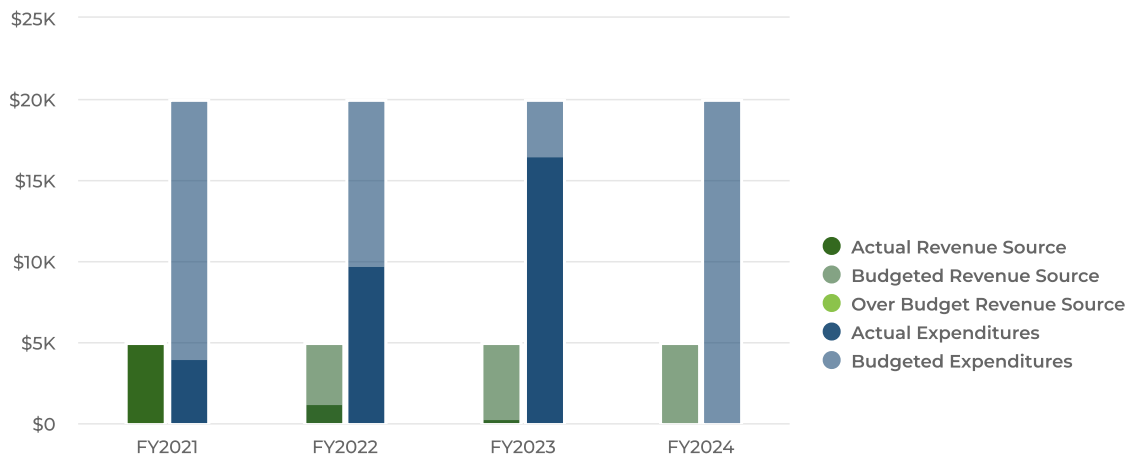
The Unclaimed Monies Fund accounts for checks disbursed by the City that were never cashed. The current fund holds such monies from checks dating prior to 2021.

## Budgetary Highlights

In 2024, the City will transfer \$5,000 of unclaimed monies into the Unclaimed Monies fund. Approximately \$20,000 will be transferred into the General Fund.

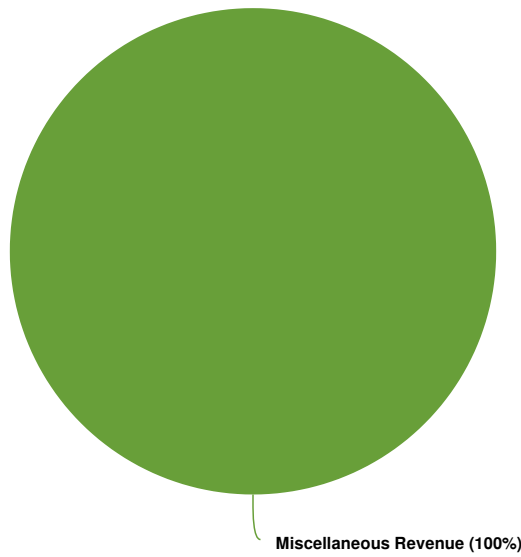
### Summary

The City of Hamilton is projecting \$5K of revenue in 2024, which represents a 0% increase over the prior year adopted budget. Budgeted expenditures are projected to increase by 0%, or \$0, to \$20K in 2024.

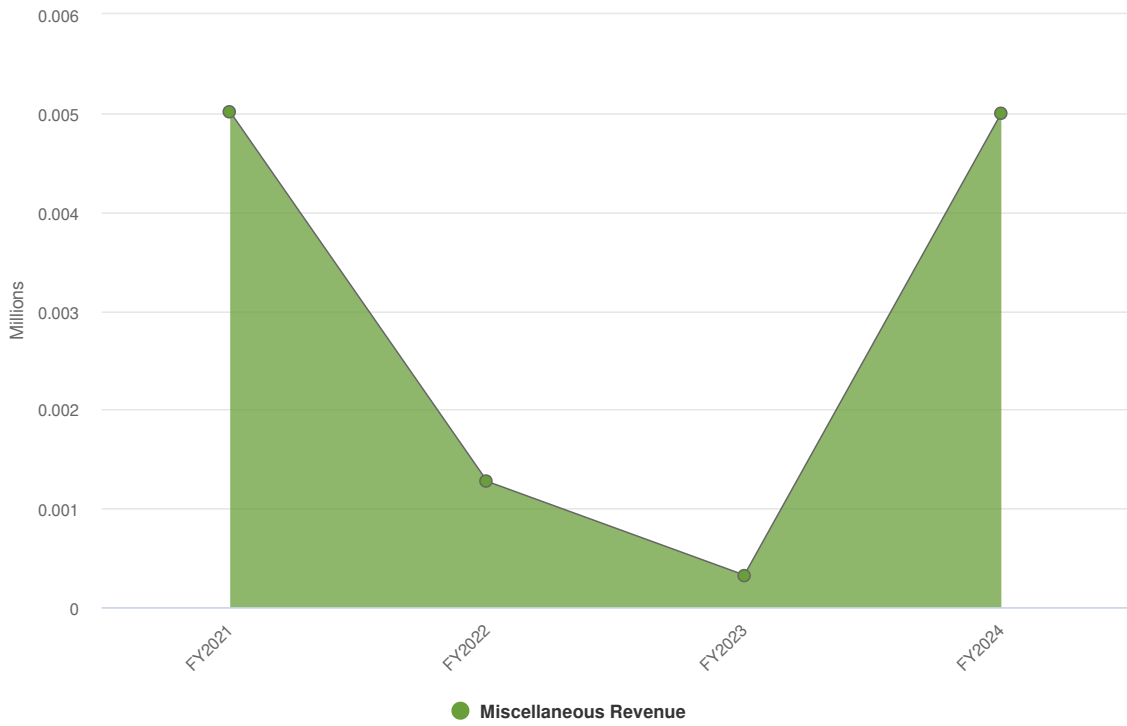


# Revenues by Source

## Projected 2024 Revenues by Source



## Budgeted and Historical 2024 Revenues by Source

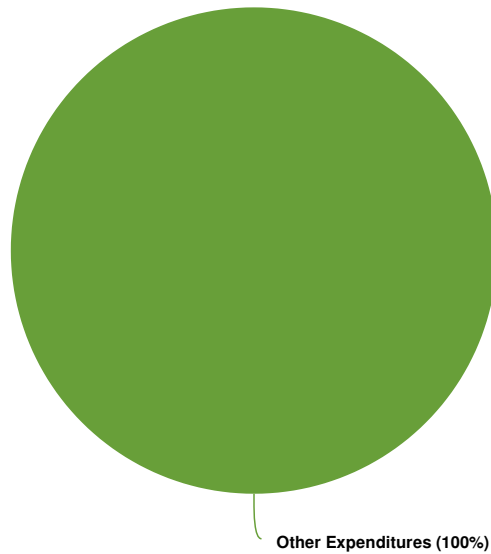




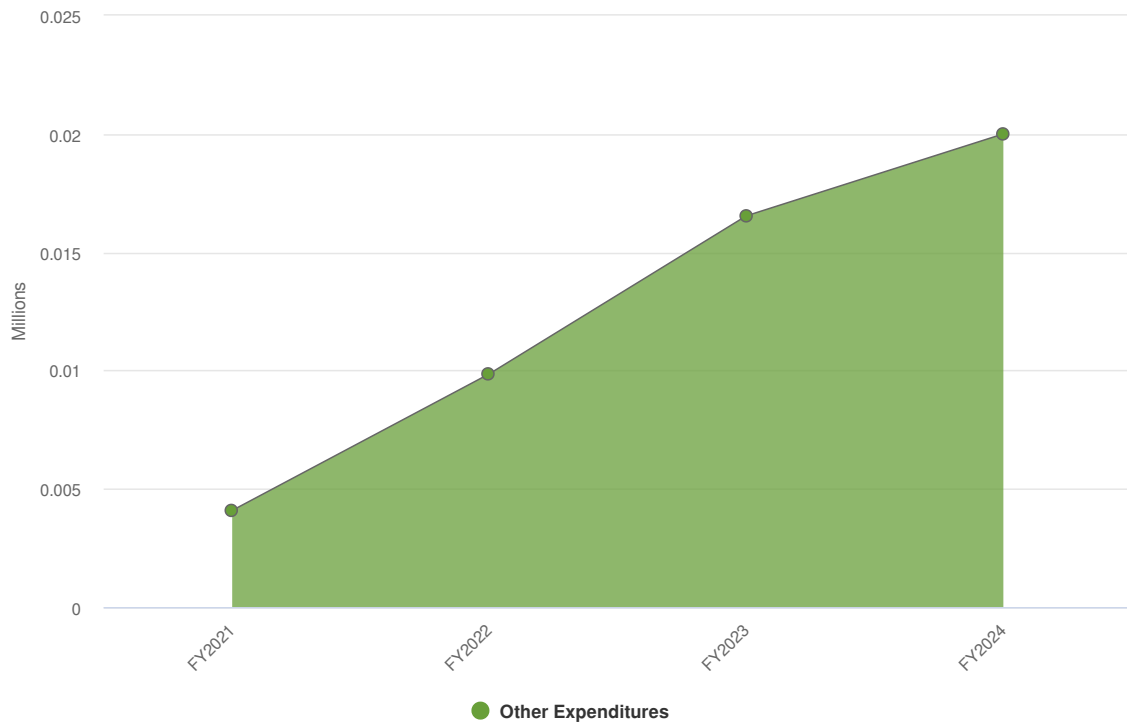
Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Revenue Source						
Miscellaneous Revenue	\$5,011.27	\$1,272.38	\$325.00	\$5,000.00	\$5,000.00	0%
<b>Total Revenue Source:</b>	<b>\$5,011.27</b>	<b>\$1,272.38</b>	<b>\$325.00</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>	<b>0%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Expense Objects						
Other Expenditures	\$4,084.08	\$9,856.58	\$16,536.10	\$20,000.00	\$20,000.00	0%
<b>Total Expense Objects:</b>	<b>\$4,084.08</b>	<b>\$9,856.58</b>	<b>\$16,536.10</b>	<b>\$20,000.00</b>	<b>\$20,000.00</b>	<b>0%</b>



# Benninghoffen Trust Fund

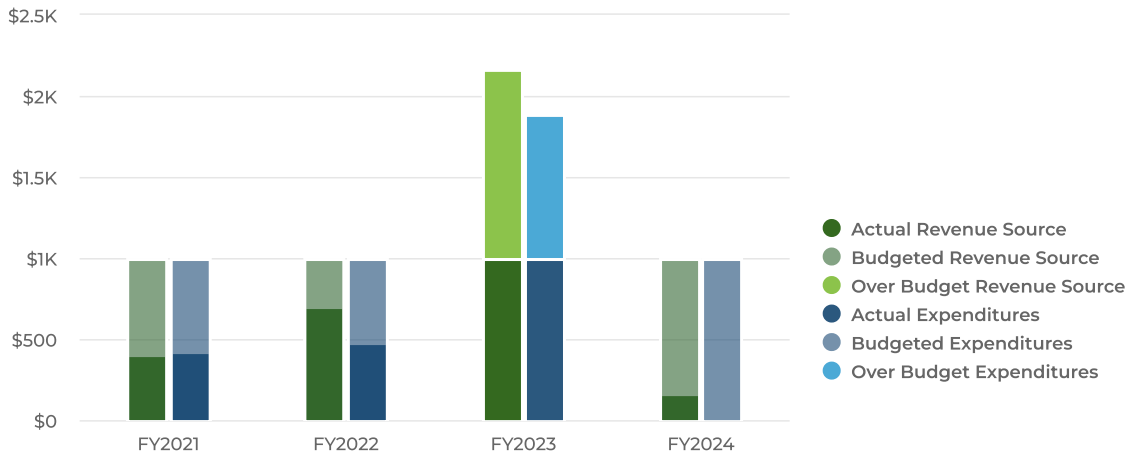
The Benninghoffen Trust Fund accounts for investment revenues received and expenditures made from a charitable bequest made to the City by the Benninghoffen family for the purpose of supporting those in need. The bequest may only be used to generate investment income.

## Budgetary Highlights

The 2024 Adopted Budget remains the same as the 2023 Adopted Budget.

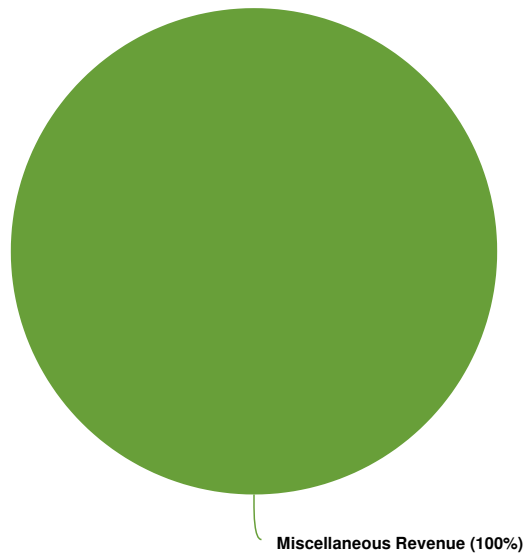
### Summary

The City of Hamilton is projecting \$1K of revenue in 2024, which represents a 0.00% change over the prior year adopted budget. Budgeted expenditures are projected to change by 0.00%, or \$0, to \$1K in 2024.

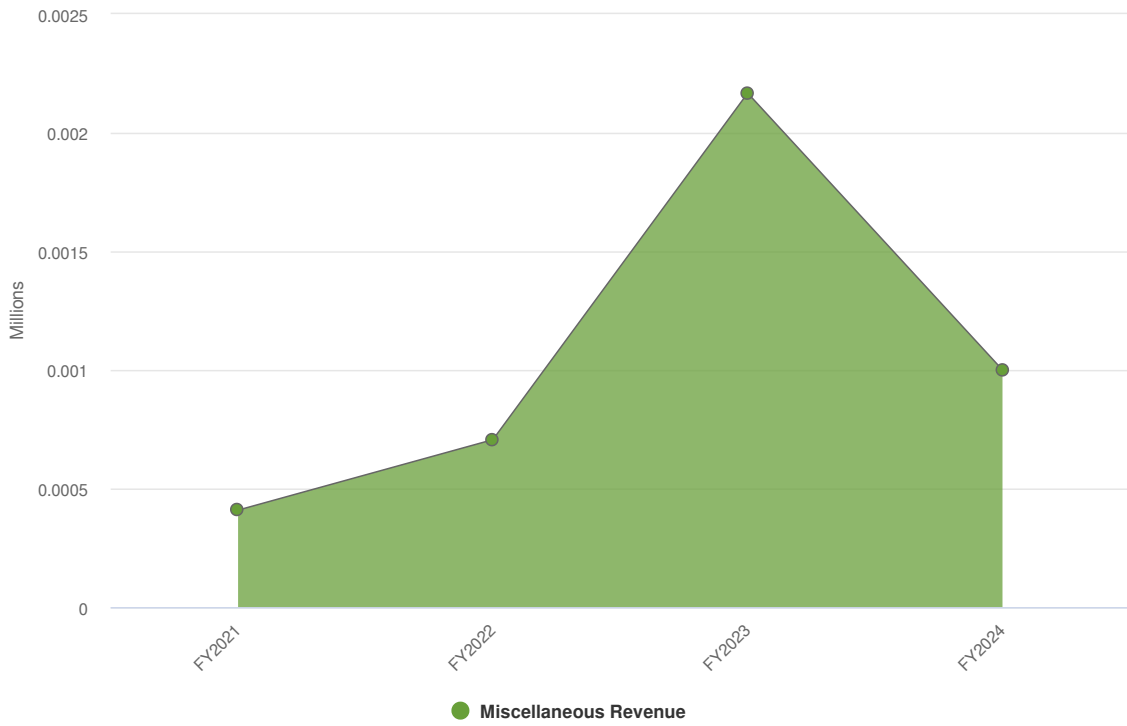


# Revenues by Source

## Projected 2024 Revenues by Source



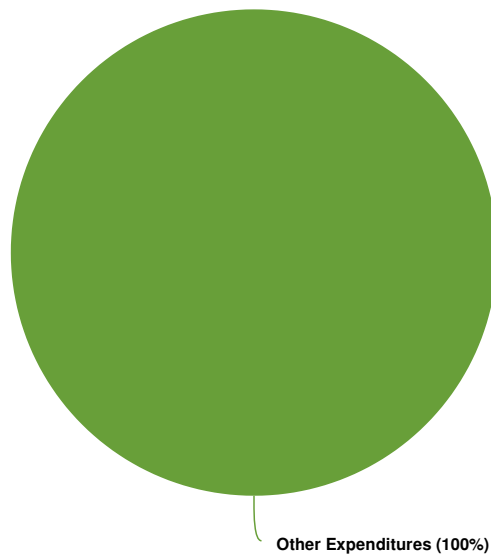
## Budgeted and Historical 2024 Revenues by Source



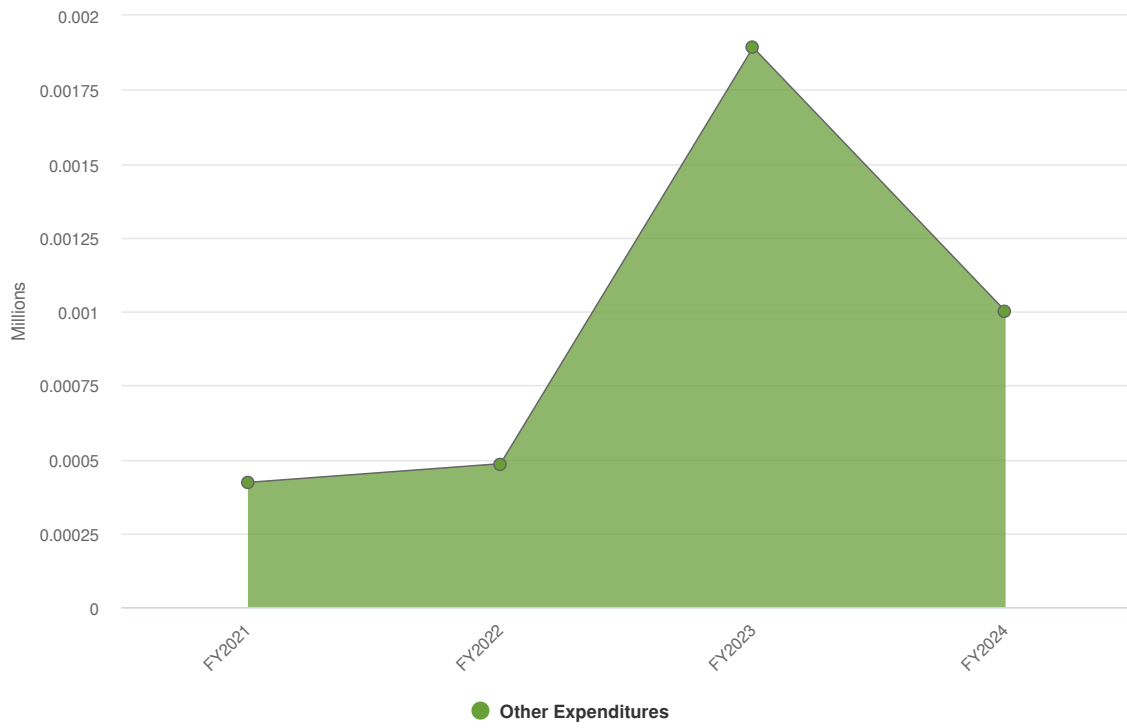
Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Revenue Source						
Miscellaneous Revenue	\$408.79	\$705.84	\$2,166.94	\$1,000.00	\$1,000.00	0%
<b>Total Revenue Source:</b>	<b>\$408.79</b>	<b>\$705.84</b>	<b>\$2,166.94</b>	<b>\$1,000.00</b>	<b>\$1,000.00</b>	<b>0%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 YTD Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY2023 Adopted Budget vs. FY2024 Adopted Budget (% Change)
Expense Objects						
Other Expenditures	\$421.47	\$484.69	\$1,892.50	\$1,000.00	\$1,000.00	0%
<b>Total Expense Objects:</b>	<b>\$421.47</b>	<b>\$484.69</b>	<b>\$1,892.50</b>	<b>\$1,000.00</b>	<b>\$1,000.00</b>	<b>0%</b>

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# **2024 BUDGET - CLASSIFICATION SUMMARY**

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## 2024 Budget - Classification Summary

The following Classification Summary outlines the revenues and expenditures of the 2024 Budget approved by the Hamilton City Council on December 13, 2023, through appropriation ordinance OR2023-12-107.

The Classifications Summary provides extremely detailed information regarding 2024 appropriations while the consolidated Fund Matrix found earlier in the budget book illustrates major revenue and expenditure categories in an aggregated and easy to read format. Additionally, the All Funds Budget Summary 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

Fund / Transaction Type / Department / Account Classification	Calendar 2021	Calendar 2022	Calendar 2023	Calendar 2024
	Actual Amount	Actual Amount	Actual Amount	Adopted Budget
<b>100 General</b>				
<b>Revenue</b>				
100.001.001 - General.Operating Revenue.General Fund				
RE01-Taxes - Taxes	30,194,205.04	33,168,322.86	35,186,354.61	33,656,860.00
RE02-Lic/Permit - Licenses & Permits	765,811.82	734,014.49	686,445.97	707,450.00
RE03-Intergovt - Intergovernmental Revenue	1,810,312.68	2,109,991.77	1,947,658.16	1,684,500.00
RE04-Chg Serv - Charges For Services	928,193.60	782,778.11	904,067.57	800,000.00
RE09-Misc - Miscellaneous Revenue	576,512.70	617,357.49	2,119,356.57	1,128,062.00
100.001.002 - General.Operating Revenue.Revenue-Finance				
RE09-Misc - Miscellaneous Revenue	35.00	0.00	20.00	0.00
100.001.003 - General.Operating Revenue.Public Works Revenue				
RE02-Lic/Permit - Licenses & Permits	3,874.75	2,569.75	3,308.75	3,400.00
RE09-Misc - Miscellaneous Revenue	1,609.21	2,765.95	1,618.00	500.00
100.001.004 - General.Operating Revenue.Police Revenue				
RE03-Intergovt - Intergovernmental Revenue	354,353.80	333,817.61	1,449,465.19	310,000.00
RE04-Chg Serv - Charges For Services	533,299.45	587,271.88	617,152.82	560,750.00
RE07-Fine/Forft - Fines And Forfeits	123,783.15	157,472.45	150,514.50	150,000.00
RE09-Misc - Miscellaneous Revenue	10,528.05	13,645.36	2,995.24	6,250.00
100.001.005 - General.Operating Revenue.Fire Revenue				
RE04-Chg Serv - Charges For Services	1,895,760.28	2,106,983.50	2,228,980.51	1,900,000.00
RE07-Fine/Forft - Fines And Forfeits	22,200.00	7,000.00	31,602.61	0.00
RE09-Misc - Miscellaneous Revenue	73,864.27	31,292.16	7,323.21	8,000.00
100.001.006 - General.Operating Revenue.Public Health Revenue				
RE02-Lic/Permit - Licenses & Permits	153,155.62	166,103.75	198,100.33	165,550.00
RE03-Intergovt - Intergovernmental Revenue	193,392.63	321,970.10	242,229.47	6,900.00
RE04-Chg Serv - Charges For Services	505,271.09	522,029.90	538,111.77	437,500.00
RE07-Fine/Forft - Fines And Forfeits	0.00	25.00	307.00	300.00
RE09-Misc - Miscellaneous Revenue	0.00	0.00	68.50	0.00
100.001.007 - General.Operating Revenue.Pks & Recreation Revenue				
RE09-Misc - Miscellaneous Revenue	93,920.02	87,130.02	87,561.16	85,000.00
100.001.010 - General.Operating Revenue.Municipal Court Revenue				
RE04-Chg Serv - Charges For Services	220,945.30	247,619.80	266,211.58	226,747.00
RE07-Fine/Forft - Fines And Forfeits	407,202.91	381,836.57	534,744.71	421,018.00
RE09-Misc - Miscellaneous Revenue	3,324.94	930.64	738.53	1,375.00
100.001.015 - General.Operating Revenue.Construction Servcs Revnu				
RE02-Lic/Permit - Licenses & Permits	1,010,569.85	1,094,236.88	1,001,707.28	868,600.00
RE09-Misc - Miscellaneous Revenue	35.00	0.00	9.00	400.00
100.001.016 - General.Operating Revenue.Planning Srvs.Revenue				
RE02-Lic/Permit - Licenses & Permits	5,050.00	4,600.00	8,000.00	6,500.00
RE04-Chg Serv - Charges For Services	47,075.00	40,803.15	35,890.00	37,000.00
RE09-Misc - Miscellaneous Revenue	2,499.75	3,451.85	2,520.00	3,000.00
RE10-Financing - Other Financing Sources	300.00	0.00	0.00	0.00
100.002 - General.Non-Operating Revenue				
RE09-Misc - Miscellaneous Revenue	5,857.85	11,469.67	17,406.47	2,500.00
RE10-Financing - Other Financing Sources	175,668.95	175,829.63	15,988.66	175,000.00
100.002.010 - General.Non-Operating Revenue.Municipal Court Revenue				
RE09-Misc - Miscellaneous Revenue	4,021.42	4,148.78	496.23	2,500.00
100.003 - General.Grant Revenue				
RE03-Intergovt - Intergovernmental Revenue	9,110,151.74	235,113.07	1,057,488.55	125,000.00
100.004 - General.Transfers In				
RE11-Transfers - Transfers In	0.00	0.00	0.00	126,980.00
100.008 - General.Reimbursement of Expense				
RE04-Chg Serv - Charges For Services	6,540,782.91	6,573,306.64	7,177,651.82	11,004,061.00
100.008.004 - General.Reimbursement of Expense.Police Revenue				
RE04-Chg Serv - Charges For Services	1,405,000.00	1,405,000.00	1,405,000.00	1,877,500.00
100.008.005 - General.Reimbursement of Expense.Fire Revenue				





## Annual Budget by Account Classification Report

Fund / Transaction Type / Department / Account Classification	Calendar 2021	Calendar 2022	Calendar 2023	Calendar 2024
	Actual Amount	Actual Amount	Actual Amount	Adopted Budget
RE04-Chg Serv - Charges For Services	1,365,000.00	1,365,000.00	1,365,000.00	1,837,500.00
100.008.006 - General.Reimbursement of Expense.Public Health Revenue				
RE04-Chg Serv - Charges For Services	558,999.96	558,999.96	558,999.96	700,000.00
<b>Revenue Total</b>	<b>\$59,102,568.74</b>	<b>\$53,854,888.79</b>	<b>\$59,851,094.73</b>	<b>\$59,026,703.00</b>
<b>Expenses</b>				
100.101 - General.City Council				
EX1-Pers Serv - Personal Services & Benefits	81,316.72	75,128.00	90,383.66	97,246.00
EX2-Other Exp - Other Expenditures	5,758.82	9,418.34	4,460.77	9,357.00
100.102 - General.City Clerk				
EX1-Pers Serv - Personal Services & Benefits	125,949.13	81,142.57	84,033.85	87,023.00
EX2-Other Exp - Other Expenditures	11,311.09	19,111.51	10,261.78	15,200.00
100.104 - General.Municipal Court				
EX1-Pers Serv - Personal Services & Benefits	1,546,625.46	1,574,654.73	1,613,282.81	1,959,505.00
EX2-Other Exp - Other Expenditures	380,679.27	250,434.80	573,440.26	252,022.00
100.106 - General.City Manager				
EX1-Pers Serv - Personal Services & Benefits	502,673.93	543,053.77	558,474.62	582,345.00
EX2-Other Exp - Other Expenditures	9,724.77	22,565.32	22,635.63	14,650.00
100.107 - General.Department of Neighborhoods				
EX1-Pers Serv - Personal Services & Benefits	407,511.80	521,011.30	495,615.83	502,444.00
EX2-Other Exp - Other Expenditures	105,783.56	117,307.51	142,411.16	108,400.00
100.110.108 - General.Community Development Department.Construction Services				
EX1-Pers Serv - Personal Services & Benefits	477,428.70	543,191.08	669,024.61	756,855.00
EX2-Other Exp - Other Expenditures	79,363.31	105,981.06	71,228.09	111,650.00
100.110.110 - General.Community Development Department.Dept Of Planning				
EX1-Pers Serv - Personal Services & Benefits	408,296.20	502,719.49	543,462.02	639,173.00
EX2-Other Exp - Other Expenditures	22,286.25	20,241.21	37,386.47	32,652.00
100.114 - General.Department Of Law				
EX1-Pers Serv - Personal Services & Benefits	510,365.71	536,413.81	589,014.86	672,201.00
EX2-Other Exp - Other Expenditures	475,834.89	653,494.00	324,963.93	515,080.00
100.116 - General.Dept Of Civil Service				
EX1-Pers Serv - Personal Services & Benefits	433,014.05	511,350.26	594,633.65	629,923.00
EX2-Other Exp - Other Expenditures	3,659.55	10,644.69	14,149.30	17,301.00
100.120.120 - General.Finance.Administration				
EX1-Pers Serv - Personal Services & Benefits	999,107.71	1,007,828.89	1,113,560.87	1,208,501.00
EX2-Other Exp - Other Expenditures	46,509.03	39,348.76	49,597.78	61,492.00
100.120.121 - General.Finance.Purchasing				
EX1-Pers Serv - Personal Services & Benefits	254,507.87	266,863.08	208,338.84	221,289.00
EX2-Other Exp - Other Expenditures	555.55	1,473.65	1,323.18	3,000.00
100.120.122 - General.Finance.Building Services				
EX1-Pers Serv - Personal Services & Benefits	81,975.10	85,520.73	90,770.12	97,378.00
EX2-Other Exp - Other Expenditures	125,156.17	124,525.10	123,411.21	229,050.00
100.120.123 - General.Finance.Taxation				
EX2-Other Exp - Other Expenditures	728,334.75	918,539.60	502,221.85	900,000.00
100.120.124 - General.Finance.Cashiers (Util.)				
EX1-Pers Serv - Personal Services & Benefits	66,425.92	52,843.18	0.00	0.00
EX2-Other Exp - Other Expenditures	727.47	582.15	0.00	0.00
100.130.130 - General.Public Works.Administration				
EX1-Pers Serv - Personal Services & Benefits	191,990.25	171,574.07	181,745.92	187,927.00
EX2-Other Exp - Other Expenditures	2,037.67	3,515.51	7,624.60	9,950.00
100.130.131 - General.Public Works.Engineering				
EX1-Pers Serv - Personal Services & Benefits	529,724.05	572,719.86	605,880.86	635,851.00
EX2-Other Exp - Other Expenditures	33,891.46	69,036.30	50,730.55	61,560.00
100.130.133 - General.Public Works.Traffic Eng. Adm.				
EX1-Pers Serv - Personal Services & Benefits	205,345.57	206,598.06	217,188.91	232,989.00
EX2-Other Exp - Other Expenditures	8,781.19	16,803.45	27,460.42	20,420.00
100.130.135 - General.Public Works.Signal Shop				





## Annual Budget by Account Classification Report

Fund / Transaction Type / Department / Account Classification	Calendar 2021	Calendar 2022	Calendar 2023	Calendar 2024
	Actual Amount	Actual Amount	Actual Amount	Adopted Budget
EX1-Pers Serv - Personal Services & Benefits	276,263.60	280,341.64	314,645.85	320,297.00
EX2-Other Exp - Other Expenditures	86,815.68	105,568.76	142,783.59	117,800.00
<b>100.140.140 - General.Police.Police</b>				
EX1-Pers Serv - Personal Services & Benefits	15,112,888.83	2,463,045.56	17,300,245.71	17,084,471.00
EX2-Other Exp - Other Expenditures	1,243,611.31	1,250,896.68	1,334,748.60	1,497,389.00
EX3-Cap Imp - Capital Improvements	0.00	0.00	79,250.00	0.00
<b>100.140.143 - General.Police.Bldg Maint-Crim Justice</b>				
EX2-Other Exp - Other Expenditures	151,556.69	157,403.36	154,697.27	152,430.00
<b>100.150.150 - General.Fire Department.Fire Department</b>				
EX1-Pers Serv - Personal Services & Benefits	9,927,375.47	1,120,048.60	11,845,182.11	10,332,101.00
EX2-Other Exp - Other Expenditures	791,009.26	858,381.96	813,023.45	964,596.00
EX3-Cap Imp - Capital Improvements	57,166.00	0.00	0.00	0.00
<b>100.150.153 - General.Fire Department.Fire Bldg Maint. dept</b>				
EX2-Other Exp - Other Expenditures	204,513.42	223,354.23	236,794.53	328,800.00
<b>100.150.159 - General.Fire Department.EMT/Paramedic Levy Expend</b>				
EX1-Pers Serv - Personal Services & Benefits	2,892,698.30	310,510.21	3,299,069.02	4,295,580.00
EX2-Other Exp - Other Expenditures	220,618.46	308,291.02	264,402.61	380,720.00
<b>100.160.160 - General.Health.Administration</b>				
EX1-Pers Serv - Personal Services & Benefits	246,241.09	342,773.83	296,030.86	404,955.00
EX2-Other Exp - Other Expenditures	244,493.88	183,586.16	180,796.74	195,650.00
<b>100.160.161 - General.Health.Environmental</b>				
EX1-Pers Serv - Personal Services & Benefits	332,559.33	355,083.10	283,704.95	387,042.00
EX2-Other Exp - Other Expenditures	49,194.73	44,528.81	148,204.11	75,500.00
<b>100.160.162 - General.Health.Nursing</b>				
EX1-Pers Serv - Personal Services & Benefits	101,813.53	99,779.81	53,206.96	130,837.00
EX2-Other Exp - Other Expenditures	13,629.53	9,365.47	101.89	10,300.00
<b>100.198 - General.Special Appropriations-Ge</b>				
EX1-Pers Serv - Personal Services & Benefits	174,571.67	62,375.44	102,908.75	297,261.00
EX2-Other Exp - Other Expenditures	5,901,425.36	10,009,807.25	7,137,618.00	6,893,393.00
EX3-Cap Imp - Capital Improvements	1,464,186.77	536,042.17	336,842.32	0.00
<b>100.199 - General.Special Appropriations</b>				
EX1-Pers Serv - Personal Services & Benefits	90,310.08	74,836.05	69,108.50	93,847.00
EX2-Other Exp - Other Expenditures	1,431,634.93	1,447,192.60	1,757,896.07	1,591,600.00
EX3-Cap Imp - Capital Improvements	12,700.00	95,177.45	480,379.50	0.00
<b>100.965 - General.Income Tax Refunds</b>				
EX2-Other Exp - Other Expenditures	404,510.88	369,080.58	342,651.43	450,000.00
<b>100.980 - General.Transfers Out</b>				
EX2-Other Exp - Other Expenditures	10,712,199.04	21,543,789.22	6,049,511.00	2,099,700.00
<b>100.990 - General.CDBG Reimb.Expenditures</b>				
EX2-Other Exp - Other Expenditures	5,000.00	16,877.00	64,377.00	50,000.00
<b>Expense Total</b>	<b>\$61,011,640.81</b>	<b>\$51,903,772.80</b>	<b>\$62,706,899.23</b>	<b>\$59,026,703.00</b>
<b>200 One Renaissance Center Fd</b>				
<i>Revenue</i>				
200.001 - One Renaissance Center Fd.Operating Revenue				
RE04-Chg Serv - Charges For Services	2,270,647.88	2,326,064.17	2,397,368.82	2,340,895.00
RE09-Misc - Miscellaneous Revenue	0.00	0.00	38.40	0.00
<b>Revenue Total</b>	<b>\$2,270,647.88</b>	<b>\$2,326,064.17</b>	<b>\$2,397,407.22</b>	<b>\$2,340,895.00</b>
<i>Expenses</i>				
200.100 - One Renaissance Center Fd.General Operating				
EX2-Other Exp - Other Expenditures	2,011,660.41	2,095,499.33	2,091,033.66	2,116,980.00
EX3-Cap Imp - Capital Improvements	258,041.29	820,358.60	377,669.93	0.00
<b>Expense Total</b>	<b>\$2,269,701.70</b>	<b>\$2,915,857.93</b>	<b>\$2,468,703.59</b>	<b>\$2,116,980.00</b>
<b>206 Local Coronavirus Relief Distrib</b>				
<i>Expenses</i>				





# Annual Budget by Account Classification Report

Fund / Transaction Type / Department / Account Classification	Calendar 2021	Calendar 2022	Calendar 2023	Calendar 2024
	Actual Amount	Actual Amount	Actual Amount	Adopted Budget
<b>206.100 - Local Coronavirus Relief Distrib.General Operating</b>				
EX1-Pers Serv - Personal Services & Benefits	5,953.44	0.00	0.00	0.00
EX2-Other Exp - Other Expenditures	146,919.36	0.00	0.00	0.00
EX3-Cap Imp - Capital Improvements	399,654.02	0.00	0.00	0.00
<b>Expense Total</b>	<b>\$552,526.82</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>207 Hamilton Court Sec.Proj.</b>				
<i>Revenue</i>				
207.001 - Hamilton Court Sec.Proj..Operating Revenue				
RE07-Fine/Forft - Fines And Forfeits	40,172.12	37,551.06	49,425.00	40,000.00
<b>Revenue Total</b>	<b>\$40,172.12</b>	<b>\$37,551.06</b>	<b>\$49,425.00</b>	<b>\$40,000.00</b>
<i>Expenses</i>				
207.144 - Hamilton Court Sec.Proj..Corrections				
EX2-Other Exp - Other Expenditures	40,000.00	40,000.00	40,000.00	40,000.00
<b>Expense Total</b>	<b>\$40,000.00</b>	<b>\$40,000.00</b>	<b>\$40,000.00</b>	<b>\$40,000.00</b>
<b>208 Hamilton Court Sp Proj Fd</b>				
<i>Revenue</i>				
208.001 - Hamilton Court Sp Proj Fd.Operating Revenue				
RE07-Fine/Forft - Fines And Forfeits	21,261.55	21,383.59	22,878.71	27,370.00
<b>Revenue Total</b>	<b>\$21,261.55</b>	<b>\$21,383.59</b>	<b>\$22,878.71</b>	<b>\$27,370.00</b>
<i>Expenses</i>				
208.210 - Hamilton Court Sp Proj Fd.Mun Court Mental Health				
EX2-Other Exp - Other Expenditures	28,565.00	26,965.00	23,850.00	40,500.00
<b>Expense Total</b>	<b>\$28,565.00</b>	<b>\$26,965.00</b>	<b>\$23,850.00</b>	<b>\$40,500.00</b>
<b>210 Pub Safety/Health Inc Tax</b>				
<i>Revenue</i>				
210.001 - Pub Safety/Health Inc Tax.Operating Revenue				
RE01-Taxes - Taxes	3,956,064.15	4,394,076.40	4,724,002.11	4,375,000.00
<b>Revenue Total</b>	<b>\$3,956,064.15</b>	<b>\$4,394,076.40</b>	<b>\$4,724,002.11</b>	<b>\$4,375,000.00</b>
<i>Expenses</i>				
210.140 - Pub Safety/Health Inc Tax.Police				
EX2-Other Exp - Other Expenditures	1,365,000.00	1,365,000.00	1,365,000.00	1,837,500.00
210.150 - Pub Safety/Health Inc Tax.Fire Department				
EX2-Other Exp - Other Expenditures	1,365,000.00	1,365,000.00	1,365,000.00	1,837,500.00
210.160 - Pub Safety/Health Inc Tax.Health				
EX2-Other Exp - Other Expenditures	558,999.96	558,999.96	558,999.96	700,000.00
210.965 - Pub Safety/Health Inc Tax.Income Tax Refunds				
EX2-Other Exp - Other Expenditures	65,243.72	55,831.34	55,265.62	73,000.00
<b>Expense Total</b>	<b>\$3,354,243.68</b>	<b>\$3,344,831.30</b>	<b>\$3,344,265.58</b>	<b>\$4,448,000.00</b>
<b>211 Rounding Up Util Acct Trs</b>				
<i>Revenue</i>				
211.100 - Rounding Up Util Acct Trs.General Operating				
RE09-Misc - Miscellaneous Revenue	9,777.18	11,376.44	8,967.61	10,000.00
<b>Revenue Total</b>	<b>\$9,777.18</b>	<b>\$11,376.44</b>	<b>\$8,967.61</b>	<b>\$10,000.00</b>
<i>Expenses</i>				
211.100 - Rounding Up Util Acct Trs.General Operating				
EX2-Other Exp - Other Expenditures	10,020.62	11,046.51	9,635.79	10,000.00
<b>Expense Total</b>	<b>\$10,020.62</b>	<b>\$11,046.51</b>	<b>\$9,635.79</b>	<b>\$10,000.00</b>
<b>212 Hamilton Mun Ct Cap Imp</b>				
<i>Revenue</i>				
212.001 - Hamilton Mun Ct Cap Imp.Operating Revenue				
RE04-Chg Serv - Charges For Services	79,976.37	77,554.15	98,237.01	82,406.00





# Annual Budget by Account Classification Report

Fund / Transaction Type / Department / Account Classification	Calendar 2021	Calendar 2022	Calendar 2023	Calendar 2024
	Actual Amount	Actual Amount	Actual Amount	Adopted Budget
<b>Revenue Total</b>	<b>\$79,976.37</b>	<b>\$77,554.15</b>	<b>\$98,237.01</b>	<b>\$82,406.00</b>
<b>Expenses</b>				
212.100 - Hamilton Mun Ct Cap Imp.General Operating				
EX2-Other Exp - Other Expenditures	57,058.92	76,000.00	69,659.48	76,000.00
<b>Expense Total</b>	<b>\$57,058.92</b>	<b>\$76,000.00</b>	<b>\$69,659.48</b>	<b>\$76,000.00</b>
<b>215 Hamltn Cap Imp Debt Serv</b>				
<b>Revenue</b>				
215.001 - Hamltn Cap Imp Debt Serv.Operating Revenue				
RE01-Taxes - Taxes	3,164,854.80	3,521,829.34	3,779,203.10	3,500,000.00
RE09-Misc - Miscellaneous Revenue	93,997.63	5,736,709.71	1,660,741.88	1,460,480.00
215.001.001 - Hamltn Cap Imp Debt Serv.Operating Revenue.General Fund				
RE09-Misc - Miscellaneous Revenue	1.00	0.00	0.00	0.00
215.003 - Hamltn Cap Imp Debt Serv.Grant Revenue				
RE03-Intergovt - Intergovernmental Revenue	559,426.00	34,665.63	768,244.45	444,400.00
215.004 - Hamltn Cap Imp Debt Serv.Transfers In				
RE11-Transfers - Transfers In	2,792,200.00	2,799,503.41	3,402,761.00	0.00
215.005 - Hamltn Cap Imp Debt Serv.Proceeds from Debt				
RE10-Financing - Other Financing Sources	1,000,000.00	2,519,815.84	2,521,000.00	2,500,000.00
<b>Revenue Total</b>	<b>\$7,610,479.43</b>	<b>\$14,612,523.93</b>	<b>\$12,131,950.43</b>	<b>\$7,904,880.00</b>
<b>Expenses</b>				
215.133 - Hamltn Cap Imp Debt Serv.PW - Traffic Eng. Adm.				
EX3-Cap Imp - Capital Improvements	0.00	0.00	0.00	35,000.00
215.140 - Hamltn Cap Imp Debt Serv.Police				
EX2-Other Exp - Other Expenditures	0.00	0.00	4,995.00	0.00
EX3-Cap Imp - Capital Improvements	583,565.93	440,132.35	741,824.86	201,000.00
215.150 - Hamltn Cap Imp Debt Serv.Fire Department				
EX3-Cap Imp - Capital Improvements	343,900.50	220,311.50	675,345.90	675,609.00
215.160 - Hamltn Cap Imp Debt Serv.Health				
EX3-Cap Imp - Capital Improvements	0.00	28,426.06	0.00	21,000.00
215.170 - Hamltn Cap Imp Debt Serv.Parks & Recreation				
EX2-Other Exp - Other Expenditures	60,000.00	175,000.00	0.00	0.00
215.199 - Hamltn Cap Imp Debt Serv.Special Appropriations				
EX2-Other Exp - Other Expenditures	8,046,162.03	4,240,304.59	1,822,412.44	248,195.00
EX3-Cap Imp - Capital Improvements	8,896,606.07	3,398,579.72	2,639,112.27	372,400.00
215.950 - Hamltn Cap Imp Debt Serv.Debt Service				
EX4-Debt Serv - Debt Service	1,000,000.00	12,460.23	2,609,763.38	3,610,800.00
215.965 - Hamltn Cap Imp Debt Serv.Income Tax Refunds				
EX2-Other Exp - Other Expenditures	52,195.44	51,233.92	44,214.92	65,000.00
215.980 - Hamltn Cap Imp Debt Serv.Transfers Out				
EX2-Other Exp - Other Expenditures	1,700,570.47	2,694,531.58	2,843,180.60	3,338,591.00
<b>Expense Total</b>	<b>\$20,683,000.44</b>	<b>\$11,260,979.95</b>	<b>\$11,380,849.37</b>	<b>\$8,567,595.00</b>
<b>217 OneOhio Opioid Settlement</b>				
<b>Revenue</b>				
217.001 - OneOhio Opioid Settlement.Operating Revenue				
RE09-Misc - Miscellaneous Revenue	0.00	58,459.45	299,926.32	0.00
<b>Revenue Total</b>	<b>\$0.00</b>	<b>\$58,459.45</b>	<b>\$299,926.32</b>	<b>\$0.00</b>
<b>218 Coronavirus Local Fiscal Rec Fun</b>				
<b>Revenue</b>				
218.001 - Coronavirus Local Fiscal Rec Fun.Operating Revenue				
RE03-Intergovt - Intergovernmental Revenue	8,295,100.00	16,795,100.00	0.00	0.00
<b>Revenue Total</b>	<b>\$8,295,100.00</b>	<b>\$16,795,100.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Expenses</b>				
218.100 - Coronavirus Local Fiscal Rec Fun.General Operating				





## Annual Budget by Account Classification Report

Fund / Transaction Type / Department / Account Classification	Calendar 2021	Calendar 2022	Calendar 2023	Calendar 2024
	Actual Amount	Actual Amount	Actual Amount	Adopted Budget
EX1-Pers Serv - Personal Services & Benefits	0.00	25,090,200.00	0.00	0.00
<b>Expense Total</b>	<b>\$0.00</b>	<b>\$25,090,200.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>221 Dispute Resolutn Proc Fd</b>				
<i>Revenue</i>				
221.001 - Dispute Resolutn Proc Fd.Operating Revenue				
RE04-Chg Serv - Charges For Services	7,467.00	7,857.00	8,802.00	7,300.00
<b>Revenue Total</b>	<b>\$7,467.00</b>	<b>\$7,857.00</b>	<b>\$8,802.00</b>	<b>\$7,300.00</b>
<i>Expenses</i>				
221.100 - Dispute Resolutn Proc Fd.General Operating				
EX1-Pers Serv - Personal Services & Benefits	4,495.05	4,489.93	4,487.02	5,626.00
EX2-Other Exp - Other Expenditures	0.00	0.00	0.00	1,000.00
<b>Expense Total</b>	<b>\$4,495.05</b>	<b>\$4,489.93</b>	<b>\$4,487.02</b>	<b>\$6,626.00</b>
<b>225 Justice Assistance Grant</b>				
<i>Revenue</i>				
225.003 - Justice Assistance Grant.Grant Revenue				
RE03-Intergovt - Intergovernmental Revenue	10,087.00	16,050.00	35,384.00	26,911.00
<b>Revenue Total</b>	<b>\$10,087.00</b>	<b>\$16,050.00</b>	<b>\$35,384.00</b>	<b>\$26,911.00</b>
<i>Expenses</i>				
225.140 - Justice Assistance Grant.Police				
EX2-Other Exp - Other Expenditures	10,087.00	0.00	0.00	0.00
EX3-Cap Imp - Capital Improvements	16,050.00	0.00	35,384.00	26,911.00
<b>Expense Total</b>	<b>\$26,137.00</b>	<b>\$0.00</b>	<b>\$35,384.00</b>	<b>\$26,911.00</b>
<b>227 Land Reutilization Fund</b>				
<i>Revenue</i>				
227.001 - Land Reutilization Fund .Operating Revenue				
RE09-Misc - Miscellaneous Revenue	24,425.87	1,005.00	2,001.00	5,000.00
227.004 - Land Reutilization Fund .Transfers In				
RE11-Transfers - Transfers In	45,000.00	50,000.00	50,000.00	50,000.00
<b>Revenue Total</b>	<b>\$69,425.87</b>	<b>\$51,005.00</b>	<b>\$52,001.00</b>	<b>\$55,000.00</b>
<i>Expenses</i>				
227.100 - Land Reutilization Fund .General Operating				
EX1-Pers Serv - Personal Services & Benefits	49,026.60	32,489.39	36,593.49	39,497.00
EX2-Other Exp - Other Expenditures	7,720.00	10,470.63	12,800.00	15,000.00
<b>Expense Total</b>	<b>\$56,746.60</b>	<b>\$42,960.02</b>	<b>\$49,393.49</b>	<b>\$54,497.00</b>
<b>231 Law Enforcement Trust</b>				
<i>Revenue</i>				
231.001 - Law Enforcement Trust.Operating Revenue				
RE07-Fine/Forft - Fines And Forfeits	15,045.89	10,844.35	12,037.97	18,000.00
RE09-Misc - Miscellaneous Revenue	73,777.91	40,579.65	130,818.71	10,000.00
<b>Revenue Total</b>	<b>\$88,823.80</b>	<b>\$51,424.00</b>	<b>\$142,856.68</b>	<b>\$28,000.00</b>
<i>Expenses</i>				
231.100 - Law Enforcement Trust.General Operating				
EX2-Other Exp - Other Expenditures	11,980.12	3,869.07	6,574.70	23,600.00
<b>Expense Total</b>	<b>\$11,980.12</b>	<b>\$3,869.07</b>	<b>\$6,574.70</b>	<b>\$23,600.00</b>
<b>233 Safety Seat Belt Grant</b>				
<i>Revenue</i>				
233.100 - Safety Seat Belt Grant.General Operating				
RE03-Intergovt - Intergovernmental Revenue	493.18	(2,167.70)	0.00	0.00
<b>Revenue Total</b>	<b>\$493.18</b>	<b>(\$2,167.70)</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>235 Public Safety Spec Proj</b>				





## Annual Budget by Account Classification Report

Fund / Transaction Type / Department / Account Classification	Calendar 2021	Calendar 2022	Calendar 2023	Calendar 2024
	Actual Amount	Actual Amount	Actual Amount	Adopted Budget
<b>Revenue</b>				
235.001 - Public Safety Spec Proj.Operating Revenue				
RE09-Misc - Miscellaneous Revenue	25,000.00	25,000.00	25,000.00	25,500.00
<b>Revenue Total</b>	<b>\$25,000.00</b>	<b>\$25,000.00</b>	<b>\$25,000.00</b>	<b>\$25,500.00</b>
<b>Expenses</b>				
235.100 - Public Safety Spec Proj.General Operating				
EX1-Pers Serv - Personal Services & Benefits	4,585.00	20,487.15	5,000.00	5,000.00
EX2-Other Exp - Other Expenditures	11,873.62	10,992.82	5,122.20	5,000.00
235.140 - Public Safety Spec Proj.Police				
EX1-Pers Serv - Personal Services & Benefits	8,612.81	23,754.16	5,500.00	5,500.00
EX2-Other Exp - Other Expenditures	21,637.22	13,599.67	18,900.60	20,000.00
<b>Expense Total</b>	<b>\$46,708.65</b>	<b>\$68,833.80</b>	<b>\$34,522.80</b>	<b>\$35,500.00</b>
<b>238 Probation Services Fund</b>				
<b>Revenue</b>				
238.001 - Probation Services Fund.Operating Revenue				
RE07-Fine/Forft - Fines And Forfeits	203,463.76	183,783.61	168,221.25	186,000.00
238.004 - Probation Services Fund.Transfers In				
RE11-Transfers - Transfers In	80,000.00	45,000.00	60,000.00	81,000.00
<b>Revenue Total</b>	<b>\$283,463.76</b>	<b>\$228,783.61</b>	<b>\$228,221.25</b>	<b>\$267,000.00</b>
<b>Expenses</b>				
238.100 - Probation Services Fund.General Operating				
EX1-Pers Serv - Personal Services & Benefits	254,080.58	262,369.96	227,299.61	210,649.00
EX2-Other Exp - Other Expenditures	1,440.10	1,444.30	1,446.10	4,000.00
<b>Expense Total</b>	<b>\$255,520.68</b>	<b>\$263,814.26</b>	<b>\$228,745.71</b>	<b>\$214,649.00</b>
<b>240 Drug Law Enforcmt Trust</b>				
<b>Revenue</b>				
240.001 - Drug Law Enforcmt Trust.Operating Revenue				
RE07-Fine/Forft - Fines And Forfeits	41,740.75	9,261.00	38,917.75	10,000.00
<b>Revenue Total</b>	<b>\$41,740.75</b>	<b>\$9,261.00</b>	<b>\$38,917.75</b>	<b>\$10,000.00</b>
<b>Expenses</b>				
240.100 - Drug Law Enforcmt Trust.General Operating				
EX2-Other Exp - Other Expenditures	25,218.10	29,618.53	47,884.88	40,000.00
<b>Expense Total</b>	<b>\$25,218.10</b>	<b>\$29,618.53</b>	<b>\$47,884.88</b>	<b>\$40,000.00</b>
<b>241 Dui Enfrcmt &amp; Eductn Trst</b>				
<b>Revenue</b>				
241.100 - Dui Enfrcmt & Eductn Trst.General Operating				
RE04-Chg Serv - Charges For Services	3,103.00	2,015.00	1,482.15	4,500.00
<b>Revenue Total</b>	<b>\$3,103.00</b>	<b>\$2,015.00</b>	<b>\$1,482.15</b>	<b>\$4,500.00</b>
<b>Expenses</b>				
241.100 - Dui Enfrcmt & Eductn Trst.General Operating				
EX2-Other Exp - Other Expenditures	3,345.80	4,396.07	3,761.60	4,500.00
<b>Expense Total</b>	<b>\$3,345.80</b>	<b>\$4,396.07</b>	<b>\$3,761.60</b>	<b>\$4,500.00</b>
<b>242 Indignt Drivr Alcohol Trt</b>				
<b>Revenue</b>				
242.001 - Indignt Drivr Alcohol Trt.Operating Revenue				
RE04-Chg Serv - Charges For Services	17,608.52	15,151.90	15,974.34	18,255.00
RE07-Fine/Forft - Fines And Forfeits	8,226.19	7,643.34	4,649.85	11,200.00
<b>Revenue Total</b>	<b>\$25,834.71</b>	<b>\$22,795.24</b>	<b>\$20,624.19</b>	<b>\$29,455.00</b>
<b>Expenses</b>				
242.100 - Indignt Drivr Alcohol Trt.General Operating				
EX2-Other Exp - Other Expenditures	14,562.00	11,480.00	11,480.00	11,480.00
<b>Expense Total</b>	<b>\$14,562.00</b>	<b>\$11,480.00</b>	<b>\$11,480.00</b>	<b>\$11,480.00</b>





## Annual Budget by Account Classification Report

Fund / Transaction Type / Department / Account Classification	Calendar 2021 Actual Amount	Calendar 2022 Actual Amount	Calendar 2023 Actual Amount	Calendar 2024 Adopted Budget
<b>246 Police Pension Fund</b>				
<i>Revenue</i>				
246.100 - Police Pension Fund.General Operating				
RE03-Intergovt - Intergovernmental Revenue	288,758.46	281,498.57	295,375.44	282,000.00
<b>Revenue Total</b>	<b>\$288,758.46</b>	<b>\$281,498.57</b>	<b>\$295,375.44</b>	<b>\$282,000.00</b>
<i>Expenses</i>				
246.100 - Police Pension Fund.General Operating				
EX2-Other Exp - Other Expenditures	43,956.00	0.00	0.00	240,000.00
<b>Expense Total</b>	<b>\$43,956.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$240,000.00</b>
<b>249 Police Levy Fund</b>				
<i>Revenue</i>				
249.001 - Police Levy Fund.Operating Revenue				
RE03-Intergovt - Intergovernmental Revenue	742,138.12	748,750.71	766,225.04	732,000.00
<b>Revenue Total</b>	<b>\$742,138.12</b>	<b>\$748,750.71</b>	<b>\$766,225.04</b>	<b>\$732,000.00</b>
<i>Expenses</i>				
249.100 - Police Levy Fund.General Operating				
EX2-Other Exp - Other Expenditures	132,784.00	0.00	0.00	1,025,000.00
<b>Expense Total</b>	<b>\$132,784.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,025,000.00</b>
<b>250 Firemen's Pension Fund</b>				
<i>Revenue</i>				
250.100 - Firemen's Pension Fund.General Operating				
RE03-Intergovt - Intergovernmental Revenue	278,601.94	281,498.57	295,375.44	272,000.00
<b>Revenue Total</b>	<b>\$278,601.94</b>	<b>\$281,498.57</b>	<b>\$295,375.44</b>	<b>\$272,000.00</b>
<i>Expenses</i>				
250.100 - Firemen's Pension Fund.General Operating				
EX2-Other Exp - Other Expenditures	43,956.00	0.00	0.00	340,000.00
<b>Expense Total</b>	<b>\$43,956.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$340,000.00</b>
<b>252 Charter Fire Force Fund</b>				
<i>Revenue</i>				
252.001 - Charter Fire Force Fund.Operating Revenue				
RE03-Intergovt - Intergovernmental Revenue	928,673.21	938,328.64	984,584.80	920,000.00
<b>Revenue Total</b>	<b>\$928,673.21</b>	<b>\$938,328.64</b>	<b>\$984,584.80</b>	<b>\$920,000.00</b>
<i>Expenses</i>				
252.100 - Charter Fire Force Fund.General Operating				
EX2-Other Exp - Other Expenditures	146,520.00	0.00	0.00	1,150,000.00
<b>Expense Total</b>	<b>\$146,520.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,150,000.00</b>
<b>253 Fire EMS Levy Fund</b>				
<i>Revenue</i>				
253.001 - Fire EMS Levy Fund.Operating Revenue				
RE03-Intergovt - Intergovernmental Revenue	742,138.12	748,750.71	766,225.04	735,000.00
<b>Revenue Total</b>	<b>\$742,138.12</b>	<b>\$748,750.71</b>	<b>\$766,225.04</b>	<b>\$735,000.00</b>
<i>Expenses</i>				
253.100 - Fire EMS Levy Fund.General Operating				
EX2-Other Exp - Other Expenditures	132,784.00	0.00	0.00	1,025,000.00
<b>Expense Total</b>	<b>\$132,784.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,025,000.00</b>
<b>261 Kathryn Weiland Trust Inc</b>				
<i>Revenue</i>				
261.100 - Kathryn Weiland Trust Inc.General Operating				
RE03-Intergovt - Intergovernmental Revenue	1,475.00	1,537.00	1,501.00	0.00
RE09-Misc - Miscellaneous Revenue	68.82	134.13	424.03	150.00



## Annual Budget by Account Classification Report

Fund / Transaction Type / Department / Account Classification	Calendar 2021	Calendar 2022	Calendar 2023	Calendar 2024
	Actual Amount	Actual Amount	Actual Amount	Adopted Budget
<b>Revenue Total</b>	<b>\$1,543.82</b>	<b>\$1,671.13</b>	<b>\$1,925.03</b>	<b>\$150.00</b>
<b>Expenses</b>				
261.100 - Kathryn Weiland Trust Inc.General Operating				
EX2-Other Exp - Other Expenditures	0.00	270.18	240.38	14,000.00
<b>Expense Total</b>	<b>\$0.00</b>	<b>\$270.18</b>	<b>\$240.38</b>	<b>\$14,000.00</b>
<b>277 Street Levy Fund</b>				
<b>Revenue</b>				
277.001 - Street Levy Fund.Operating Revenue				
RE01-Taxes - Taxes	3,073,273.70	3,103,718.49	3,201,057.16	3,200,000.00
RE03-Intergovt - Intergovernmental Revenue	90,544.13	102,696.83	96,724.66	100,000.00
<b>Revenue Total</b>	<b>\$3,163,817.83</b>	<b>\$3,206,415.32</b>	<b>\$3,297,781.82</b>	<b>\$3,300,000.00</b>
<b>Expenses</b>				
277.100 - Street Levy Fund.General Operating				
EX2-Other Exp - Other Expenditures	33,806.87	34,047.94	41,456.90	55,000.00
EX3-Cap Imp - Capital Improvements	767,762.54	3,479,012.44	666,094.08	3,000,000.00
<b>Expense Total</b>	<b>\$801,569.41</b>	<b>\$3,513,060.38</b>	<b>\$707,550.98</b>	<b>\$3,055,000.00</b>
<b>278 Motor Vehicle License Tax Fund</b>				
<b>Revenue</b>				
278.001 - Motor Vehicle License Tax Fund.Operating Revenue				
RE02-Lic/Permit - Licenses & Permits	286,065.50	274,987.50	279,242.00	300,000.00
RE09-Misc - Miscellaneous Revenue	410.88	853.15	3,844.72	200.00
<b>Revenue Total</b>	<b>\$286,476.38</b>	<b>\$275,840.65</b>	<b>\$283,086.72</b>	<b>\$300,200.00</b>
<b>Expenses</b>				
278.980 - Motor Vehicle License Tax Fund.Transfers Out				
EX2-Other Exp - Other Expenditures	286,476.38	275,840.65	283,086.72	300,000.00
<b>Expense Total</b>	<b>\$286,476.38</b>	<b>\$275,840.65</b>	<b>\$283,086.72</b>	<b>\$300,000.00</b>
<b>279 Stormwater Mgmt. Fund</b>				
<b>Revenue</b>				
279.001 - Stormwater Mgmt. Fund.Operating Revenue				
RE06-Enterprise - Enterprise Revenues	3,032,907.78	3,041,801.41	3,035,039.87	3,040,946.00
RE09-Misc - Miscellaneous Revenue	0.00	125.00	125.00	0.00
279.002 - Stormwater Mgmt. Fund.Non-Operating Revenue				
RE09-Misc - Miscellaneous Revenue	3,161.61	10,686.95	184,765.75	170,000.00
279.004 - Stormwater Mgmt. Fund.Transfers In				
RE11-Transfers - Transfers In	0.00	2,200,000.00	0.00	2,736.00
279.005 - Stormwater Mgmt. Fund.Proceeds from Debt				
RE10-Financing - Other Financing Sources	1,396,017.75	4,294,022.28	4,116,971.75	3,700,000.00
<b>Revenue Total</b>	<b>\$4,432,087.14</b>	<b>\$9,546,635.64</b>	<b>\$7,336,902.37</b>	<b>\$6,913,682.00</b>
<b>Expenses</b>				
279.100 - Stormwater Mgmt. Fund.General Operating				
EX1-Pers Serv - Personal Services & Benefits	850,905.42	916,633.32	935,840.17	1,076,306.00
EX2-Other Exp - Other Expenditures	501,560.50	482,478.05	596,896.50	654,678.00
EX3-Cap Imp - Capital Improvements	3,638,815.24	2,222,397.96	749,895.81	2,720,600.00
279.950 - Stormwater Mgmt. Fund.Debt Service				
EX4-Debt Serv - Debt Service	115,256.09	238,307.54	4,145,356.16	4,134,955.00
<b>Expense Total</b>	<b>\$5,106,537.25</b>	<b>\$3,859,816.87</b>	<b>\$6,427,988.64</b>	<b>\$8,586,539.00</b>
<b>280 Refuse Fund</b>				
<b>Revenue</b>				
280.001 - Refuse Fund.Operating Revenue				
RE04-Chg Serv - Charges For Services	5,128,506.79	5,183,988.41	5,179,025.88	5,081,052.00
RE06-Enterprise - Enterprise Revenues	63,847.88	66,633.39	68,073.69	74,000.00
RE09-Misc - Miscellaneous Revenue	0.00	3,065.03	2,474.02	0.00





# Annual Budget by Account Classification Report

Fund / Transaction Type / Department / Account Classification	Calendar 2021	Calendar 2022	Calendar 2023	Calendar 2024
	Actual Amount	Actual Amount	Actual Amount	Adopted Budget
280.004 - Refuse Fund.Transfers In				
RE11-Transfers - Transfers In	0.00	0.00	0.00	3,100.00
<b>Revenue Total</b>	<b>\$5,192,354.67</b>	<b>\$5,253,686.83</b>	<b>\$5,249,573.59</b>	<b>\$5,158,152.00</b>
<b>Expenses</b>				
280.100.100 - Refuse Fund.General Operating.Refuse Disposal				
EX1-Pers Serv - Personal Services & Benefits	666,399.20	648,110.61	485,813.06	517,364.00
EX2-Other Exp - Other Expenditures	269,387.51	218,482.94	239,633.71	286,635.00
280.100.200 - Refuse Fund.General Operating.Refuse Collection				
EX2-Other Exp - Other Expenditures	2,883,444.89	2,946,590.14	3,018,682.50	3,163,883.00
280.100.250 - Refuse Fund.General Operating.Refuse - Quick Strike Team				
EX1-Pers Serv - Personal Services & Benefits	267,479.75	283,667.44	301,121.62	598,208.00
EX2-Other Exp - Other Expenditures	83,928.08	56,799.23	60,442.28	75,319.00
EX3-Cap Imp - Capital Improvements	372,274.68	0.00	0.00	0.00
280.100.300 - Refuse Fund.General Operating.Recycling				
EX2-Other Exp - Other Expenditures	643,262.40	794,703.60	844,014.90	914,282.00
<b>Expense Total</b>	<b>\$5,186,176.51</b>	<b>\$4,948,353.96</b>	<b>\$4,949,708.07</b>	<b>\$5,555,691.00</b>
<b>281 Street Maintenance Fund</b>				
<b>Revenue</b>				
281.001 - Street Maintenance Fund.Operating Revenue				
RE02-Lic/Permit - Licenses & Permits	430,765.04	413,436.25	420,023.00	426,000.00
RE03-Intergovt - Intergovernmental Revenue	3,363,198.08	3,406,963.71	4,697,708.77	3,413,000.00
RE09-Misc - Miscellaneous Revenue	236,257.60	371,768.22	352,056.12	400,000.00
281.002 - Street Maintenance Fund.Non-Operating Revenue				
RE06-Enterprise - Enterprise Revenues	0.00	4,266.88	2,214.52	0.00
281.003 - Street Maintenance Fund.Grant Revenue				
RE03-Intergovt - Intergovernmental Revenue	0.00	0.00	3,001.50	0.00
281.004 - Street Maintenance Fund.Transfers In				
RE11-Transfers - Transfers In	0.00	0.00	0.00	5,438.00
<b>Revenue Total</b>	<b>\$4,030,220.72</b>	<b>\$4,196,435.06</b>	<b>\$5,475,003.91</b>	<b>\$4,244,438.00</b>
<b>Expenses</b>				
281.100 - Street Maintenance Fund.General Operating				
EX1-Pers Serv - Personal Services & Benefits	667,741.53	667,122.34	748,875.30	786,059.00
EX2-Other Exp - Other Expenditures	1,169,530.07	1,259,335.16	1,284,484.61	1,483,610.00
EX3-Cap Imp - Capital Improvements	0.00	86,049.07	124,691.35	310,000.00
281.202 - Street Maintenance Fund.Street Cleaning				
EX1-Pers Serv - Personal Services & Benefits	621,410.44	670,450.68	691,733.22	718,787.00
EX2-Other Exp - Other Expenditures	331,966.49	232,240.98	303,179.65	365,397.00
EX3-Cap Imp - Capital Improvements	36,483.50	198,694.38	47,985.93	0.00
281.203 - Street Maintenance Fund.High Visibility Area Maint.				
EX1-Pers Serv - Personal Services & Benefits	0.00	0.00	0.00	69,073.00
EX2-Other Exp - Other Expenditures	142,997.05	147,030.02	132,937.46	30,000.00
281.208 - Street Maintenance Fund.Sign Shop				
EX1-Pers Serv - Personal Services & Benefits	227,735.90	330,244.75	344,882.98	347,827.00
EX2-Other Exp - Other Expenditures	81,601.58	97,665.66	112,185.39	196,545.00
EX3-Cap Imp - Capital Improvements	6,243.83	27,569.04	218,287.05	12,000.00
281.656 - Street Maintenance Fund.Storeroom Inventory dept.				
EX2-Other Exp - Other Expenditures	1,381.62	(42,653.07)	16,420.72	10,000.00
281.980 - Street Maintenance Fund.Transfers Out				
EX2-Other Exp - Other Expenditures	585,000.00	500,000.00	1,000,000.00	0.00
<b>Expense Total</b>	<b>\$3,872,092.01</b>	<b>\$4,173,749.01</b>	<b>\$5,025,663.66</b>	<b>\$4,329,298.00</b>
<b>283 Convntn &amp; Vistrs Bur Fund</b>				
<b>Revenue</b>				
283.100 - Convntn & Vistrs Bur Fund.General Operating				
RE01-Taxes - Taxes	73,507.34	82,742.66	125,000.00	125,000.00





## Annual Budget by Account Classification Report

Fund / Transaction Type / Department / Account Classification	Calendar 2021	Calendar 2022	Calendar 2023	Calendar 2024
	Actual Amount	Actual Amount	Actual Amount	Adopted Budget
<b>Revenue Total</b>	<b>\$73,507.34</b>	<b>\$82,742.66</b>	<b>\$125,000.00</b>	<b>\$125,000.00</b>
<b>Expenses</b>				
283.100 - Convntn & Vistrs Bur Fund.General Operating				
EX2-Other Exp - Other Expenditures	31,250.00	93,750.00	156,250.00	125,000.00
<b>Expense Total</b>	<b>\$31,250.00</b>	<b>\$93,750.00</b>	<b>\$156,250.00</b>	<b>\$125,000.00</b>
<b>301 Special Assessments</b>				
<b>Revenue</b>				
301.001 - Special Assessments.Operating Revenue				
RE08-Spec Assmt - Special Assessments	614,554.28	340,644.54	743,090.21	420,829.00
301.004 - Special Assessments.Transfers In				
RE11-Transfers - Transfers In	1,395,836.00	0.00	25,000.00	0.00
301.005 - Special Assessments.Proceeds from Debt				
RE10-Financing - Other Financing Sources	0.00	1,395,836.00	0.00	0.00
<b>Revenue Total</b>	<b>\$2,010,390.28</b>	<b>\$1,736,480.54</b>	<b>\$768,090.21</b>	<b>\$420,829.00</b>
<b>Expenses</b>				
301.100 - Special Assessments.General Operating				
EX2-Other Exp - Other Expenditures	1,904.60	0.00	0.00	0.00
EX3-Cap Imp - Capital Improvements	536,243.56	573,694.03	(27,088.31)	0.00
301.980 - Special Assessments.Transfers Out.				
EX2-Other Exp - Other Expenditures	991,989.27	1,833,539.05	684,890.09	420,829.00
<b>Expense Total</b>	<b>\$1,530,137.43</b>	<b>\$2,407,233.08</b>	<b>\$657,801.78</b>	<b>\$420,829.00</b>
<b>303 Lowes MITIE Talawanda Fund</b>				
<b>Revenue</b>				
303.001 - Lowes MITIE Talawanda Fund.Operating Revenue				
RE01-Taxes - Taxes	63,005.94	122,727.91	94,300.34	100,000.00
<b>Revenue Total</b>	<b>\$63,005.94</b>	<b>\$122,727.91</b>	<b>\$94,300.34</b>	<b>\$100,000.00</b>
<b>Expenses</b>				
303.100 - Lowes MITIE Talawanda Fund.General Operating				
EX2-Other Exp - Other Expenditures	35,540.34	72,243.72	53,115.48	54,000.00
303.980 - Lowes MITIE Talawanda Fund.Transfers Out				
EX2-Other Exp - Other Expenditures	38,800.00	38,800.00	47,000.00	46,000.00
<b>Expense Total</b>	<b>\$74,340.34</b>	<b>\$111,043.72</b>	<b>\$100,115.48</b>	<b>\$100,000.00</b>
<b>304 Walmart MITIE Hamilton Fund</b>				
<b>Revenue</b>				
304.001 - Walmart MITIE Hamilton Fund.Operating Revenue				
RE01-Taxes - Taxes	116,181.67	227,923.27	175,129.20	180,000.00
<b>Revenue Total</b>	<b>\$116,181.67</b>	<b>\$227,923.27</b>	<b>\$175,129.20</b>	<b>\$180,000.00</b>
<b>Expenses</b>				
304.100 - Walmart MITIE Hamilton Fund.General Operating				
EX2-Other Exp - Other Expenditures	75,895.07	160,775.30	112,549.61	117,000.00
304.980 - Walmart MITIE Hamilton Fund.Transfers Out				
EX2-Other Exp - Other Expenditures	54,500.00	54,500.00	63,400.00	63,000.00
<b>Expense Total</b>	<b>\$130,395.07</b>	<b>\$215,275.30</b>	<b>\$175,949.61</b>	<b>\$180,000.00</b>
<b>307 Issue II Project Fund</b>				
<b>Revenue</b>				
307.001 - Issue II Project Fund.Operating Revenue				
RE03-Intergovt - Intergovernmental Revenue	1,199,923.04	1,867,689.23	1,149,967.41	1,120,000.00
<b>Revenue Total</b>	<b>\$1,199,923.04</b>	<b>\$1,867,689.23</b>	<b>\$1,149,967.41</b>	<b>\$1,120,000.00</b>
<b>Expenses</b>				
307.100 - Issue II Project Fund.General Operating				
EX3-Cap Imp - Capital Improvements	1,199,923.04	1,867,689.23	1,149,967.41	1,120,000.00
<b>Expense Total</b>	<b>\$1,199,923.04</b>	<b>\$1,867,689.23</b>	<b>\$1,149,967.41</b>	<b>\$1,120,000.00</b>





## Annual Budget by Account Classification Report

Fund / Transaction Type / Department / Account Classification	Calendar 2021 Actual Amount	Calendar 2022 Actual Amount	Calendar 2023 Actual Amount	Calendar 2024 Adopted Budget
<b>308 Matandy Steel MPITIE Fund</b>				
<i>Revenue</i>				
308.001 - Matandy Steel MPITIE Fund.Operating Revenue				
RE01-Taxes - Taxes	61,633.94	59,113.66	61,729.58	62,000.00
<b>Revenue Total</b>	<b>\$61,633.94</b>	<b>\$59,113.66</b>	<b>\$61,729.58</b>	<b>\$62,000.00</b>
<i>Expenses</i>				
308.100 - Matandy Steel MPITIE Fund.General Operating				
EX2-Other Exp - Other Expenditures	456.65	437.98	457.19	500.00
308.980 - Matandy Steel MPITIE Fund.Transfers Out				
EX2-Other Exp - Other Expenditures	61,177.29	58,675.68	61,272.39	61,500.00
<b>Expense Total</b>	<b>\$61,633.94</b>	<b>\$59,113.66</b>	<b>\$61,729.58</b>	<b>\$62,000.00</b>
<b>309 Robinson Schwenn MPITIE Fund</b>				
<i>Revenue</i>				
309.001 - Robinson Schwenn MPITIE Fund.Operating Revenue				
RE01-Taxes - Taxes	9,151.66	8,777.44	9,165.84	9,200.00
<b>Revenue Total</b>	<b>\$9,151.66</b>	<b>\$8,777.44</b>	<b>\$9,165.84</b>	<b>\$9,200.00</b>
<i>Expenses</i>				
309.100 - Robinson Schwenn MPITIE Fund.General Operating				
EX2-Other Exp - Other Expenditures	7,313.20	9,320.03	8,527.34	9,200.00
<b>Expense Total</b>	<b>\$7,313.20</b>	<b>\$9,320.03</b>	<b>\$8,527.34</b>	<b>\$9,200.00</b>
<b>311 Infrastructure Renewal Program</b>				
<i>Revenue</i>				
311.001 - Infrastructure Renewal Program.Operating Revenue				
RE09-Misc - Miscellaneous Revenue	268,291.69	0.00	19,500.00	0.00
311.003 - Infrastructure Renewal Program.Grant Revenue				
RE03-Intergovt - Intergovernmental Revenue	2,102,689.52	3,652,278.52	1,235,325.75	0.00
311.004 - Infrastructure Renewal Program.Transfers In				
RE11-Transfers - Transfers In	2,206,212.31	4,502,474.89	0.00	0.00
<b>Revenue Total</b>	<b>\$4,577,193.52</b>	<b>\$8,154,753.41</b>	<b>\$1,254,825.75</b>	<b>\$0.00</b>
<i>Expenses</i>				
311.100 - Infrastructure Renewal Program.General Operating				
EX2-Other Exp - Other Expenditures	174,058.72	170,904.32	0.00	0.00
EX3-Cap Imp - Capital Improvements	4,164,457.56	8,296,287.49	2,100,875.47	0.00
311.980 - Infrastructure Renewal Program.Transfers Out				
EX2-Other Exp - Other Expenditures	234,444.26	229,808.19	0.00	0.00
<b>Expense Total</b>	<b>\$4,572,960.54</b>	<b>\$8,697,000.00</b>	<b>\$2,100,875.47</b>	<b>\$0.00</b>
<b>312 Infrastructure Renewal Prog 2023</b>				
<i>Revenue</i>				
312.001 - Infrastructure Renewal Prog 2023.Operating Revenue				
RE09-Misc - Miscellaneous Revenue	0.00	0.00	44,295.00	0.00
312.004 - Infrastructure Renewal Prog 2023.Transfers In				
RE11-Transfers - Transfers In	0.00	0.00	2,142,867.81	89,750.00
312.005 - Infrastructure Renewal Prog 2023.Proceeds from Debt				
RE10-Financing - Other Financing Sources	0.00	2,256,609.83	2,268,900.00	2,250,000.00
<b>Revenue Total</b>	<b>\$0.00</b>	<b>\$2,256,609.83</b>	<b>\$4,456,062.81</b>	<b>\$2,339,750.00</b>
<i>Expenses</i>				
312.100 - Infrastructure Renewal Prog 2023.General Operating				
EX3-Cap Imp - Capital Improvements	0.00	0.00	1,747,883.58	0.00
312.950 - Infrastructure Renewal Prog 2023.Debt Service				
EX4-Debt Serv - Debt Service	0.00	0.00	2,348,787.04	2,339,750.00
<b>Expense Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,096,670.62</b>	<b>\$2,339,750.00</b>



## Annual Budget by Account Classification Report

Fund / Transaction Type / Department / Account Classification	Calendar 2021	Calendar 2022	Calendar 2023	Calendar 2024
	Actual Amount	Actual Amount	Actual Amount	Adopted Budget
<b>313 Infrastructure Renewal Prog 2024</b>				
<i>Revenue</i>				
313.001 - Infrastructure Renewal Prog 2024.Operating Revenue				
RE09-Misc - Miscellaneous Revenue	0.00	0.00	0.00	930,000.00
313.003 - Infrastructure Renewal Prog 2024.Grant Revenue				
RE03-Intergovt - Intergovernmental Revenue	0.00	0.00	0.00	3,319,194.00
313.004 - Infrastructure Renewal Prog 2024.Transfers In				
RE11-Transfers - Transfers In	0.00	0.00	0.00	1,850,200.00
<b>Revenue Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,099,394.00</b>
<i>Expenses</i>				
313.100 - Infrastructure Renewal Prog 2024.General Operating				
EX3-Cap Imp - Capital Improvements	0.00	0.00	0.00	5,592,094.00
<b>Expense Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,592,094.00</b>
<b>348 RIDs - MPITIE Citywide District</b>				
<i>Revenue</i>				
348.001 - RIDs - MPITIE Citywide District.Operating Revenue				
RE01-Taxes - Taxes	554,585.39	547,868.69	632,912.18	640,000.00
<b>Revenue Total</b>	<b>\$554,585.39</b>	<b>\$547,868.69</b>	<b>\$632,912.18</b>	<b>\$640,000.00</b>
<i>Expenses</i>				
348.100 - RIDs - MPITIE Citywide District.General Operating				
EX2-Other Exp - Other Expenditures	345,588.87	351,662.73	395,158.37	407,500.00
348.980 - RIDs - MPITIE Citywide District.Transfers Out				
EX2-Other Exp - Other Expenditures	208,996.52	196,205.96	237,753.81	232,500.00
<b>Expense Total</b>	<b>\$554,585.39</b>	<b>\$547,868.69</b>	<b>\$632,912.18</b>	<b>\$640,000.00</b>
<b>349 RIDs - MPITIE North District</b>				
<i>Revenue</i>				
349.001 - RIDs - MPITIE North District.Operating Revenue				
RE01-Taxes - Taxes	108,808.82	130,971.37	196,328.43	200,000.00
<b>Revenue Total</b>	<b>\$108,808.82</b>	<b>\$130,971.37</b>	<b>\$196,328.43</b>	<b>\$200,000.00</b>
<i>Expenses</i>				
349.100 - RIDs - MPITIE North District.General Operating				
EX2-Other Exp - Other Expenditures	61,321.46	83,747.13	110,829.70	112,200.00
349.980 - RIDs - MPITIE North District.Transfers Out				
EX2-Other Exp - Other Expenditures	47,487.36	47,224.24	85,498.73	87,800.00
<b>Expense Total</b>	<b>\$108,808.82</b>	<b>\$130,971.37</b>	<b>\$196,328.43</b>	<b>\$200,000.00</b>
<b>350 RIDs - MPITIE South District</b>				
<i>Revenue</i>				
350.001 - RIDs - MPITIE South District.Operating Revenue				
RE01-Taxes - Taxes	45,608.00	43,782.12	50,431.25	52,000.00
<b>Revenue Total</b>	<b>\$45,608.00</b>	<b>\$43,782.12</b>	<b>\$50,431.25</b>	<b>\$52,000.00</b>
<i>Expenses</i>				
350.100 - RIDs - MPITIE South District.General Operating				
EX2-Other Exp - Other Expenditures	29,770.08	30,629.86	31,477.03	31,600.00
350.980 - RIDs - MPITIE South District.Transfers Out				
EX2-Other Exp - Other Expenditures	15,837.92	13,152.26	18,954.22	20,400.00
<b>Expense Total</b>	<b>\$45,608.00</b>	<b>\$43,782.12</b>	<b>\$50,431.25</b>	<b>\$52,000.00</b>
<b>351 Quality Publishing MPITIE Fund</b>				
<i>Revenue</i>				
351.001 - Quality Publishing MPITIE Fund.Operating Revenue				
RE01-Taxes - Taxes	11,179.88	10,722.72	11,197.22	12,000.00
<b>Revenue Total</b>	<b>\$11,179.88</b>	<b>\$10,722.72</b>	<b>\$11,197.22</b>	<b>\$12,000.00</b>
<i>Expenses</i>				





## Annual Budget by Account Classification Report

Fund / Transaction Type / Department / Account Classification	Calendar 2021	Calendar 2022	Calendar 2023	Calendar 2024
	Actual Amount	Actual Amount	Actual Amount	Adopted Budget
351.100 - Quality Publishing MPITIE Fund.General Operating				
EX2-Other Exp - Other Expenditures	82.84	79.45	82.91	100.00
351.980 - Quality Publishing MPITIE Fund.Transfers Out				
EX2-Other Exp - Other Expenditures	11,097.04	10,643.27	11,114.31	11,900.00
<b>Expense Total</b>	<b>\$11,179.88</b>	<b>\$10,722.72</b>	<b>\$11,197.22</b>	<b>\$12,000.00</b>
<b>352 Shoppes @ Hamilton MPITIE Fund</b>				
<i>Revenue</i>				
352.001 - Shoppes @ Hamilton MPITIE Fund.Operating Revenue				
RE01-Taxes - Taxes	164,087.14	157,377.40	150,873.08	152,000.00
<b>Revenue Total</b>	<b>\$164,087.14</b>	<b>\$157,377.40</b>	<b>\$150,873.08</b>	<b>\$152,000.00</b>
<i>Expenses</i>				
352.100 - Shoppes @ Hamilton MPITIE Fund.General Operating				
EX2-Other Exp - Other Expenditures	107,082.15	110,149.23	96,961.02	101,200.00
352.980 - Shoppes @ Hamilton MPITIE Fund.Transfers Out				
EX2-Other Exp - Other Expenditures	57,004.99	47,228.17	53,912.06	50,800.00
<b>Expense Total</b>	<b>\$164,087.14</b>	<b>\$157,377.40</b>	<b>\$150,873.08</b>	<b>\$152,000.00</b>
<b>353 Historic Developers (Mercantile)</b>				
<i>Revenue</i>				
353.001 - Historic Developers (Mercantile).Operating Revenue				
RE01-Taxes - Taxes	30,594.16	29,343.14	30,641.64	32,000.00
<b>Revenue Total</b>	<b>\$30,594.16</b>	<b>\$29,343.14</b>	<b>\$30,641.64</b>	<b>\$32,000.00</b>
<i>Expenses</i>				
353.100 - Historic Developers (Mercantile).General Operating				
EX2-Other Exp - Other Expenditures	19,965.54	20,528.40	19,692.35	20,350.00
353.980 - Historic Developers (Mercantile).Transfers Out				
EX2-Other Exp - Other Expenditures	10,628.62	8,814.74	10,949.29	11,650.00
<b>Expense Total</b>	<b>\$30,594.16</b>	<b>\$29,343.14</b>	<b>\$30,641.64</b>	<b>\$32,000.00</b>
<b>354 Tippman Properties MPITIE Fund</b>				
<i>Revenue</i>				
354.001 - Tippman Properties MPITIE Fund.Operating Revenue				
RE01-Taxes - Taxes	1,933.18	1,854.10	10,695.83	14,000.00
<b>Revenue Total</b>	<b>\$1,933.18</b>	<b>\$1,854.10</b>	<b>\$10,695.83</b>	<b>\$14,000.00</b>
<i>Expenses</i>				
354.100 - Tippman Properties MPITIE Fund.General Operating				
EX2-Other Exp - Other Expenditures	1,261.58	1,297.13	5,770.14	10,200.00
354.980 - Tippman Properties MPITIE Fund.Transfers Out				
EX2-Other Exp - Other Expenditures	671.60	556.97	4,925.69	3,800.00
<b>Expense Total</b>	<b>\$1,933.18</b>	<b>\$1,854.10</b>	<b>\$10,695.83</b>	<b>\$14,000.00</b>
<b>355 Neturen Manufacturing TIF</b>				
<i>Revenue</i>				
355.001 - Neturen Manufacturing TIF.Operating Revenue				
RE01-Taxes - Taxes	96,897.14	92,934.94	97,047.50	98,000.00
<b>Revenue Total</b>	<b>\$96,897.14</b>	<b>\$92,934.94</b>	<b>\$97,047.50</b>	<b>\$98,000.00</b>
<i>Expenses</i>				
355.100 - Neturen Manufacturing TIF.General Operating				
EX2-Other Exp - Other Expenditures	63,361.59	65,365.58	62,500.16	66,100.00
355.980 - Neturen Manufacturing TIF.Transfers Out				
EX2-Other Exp - Other Expenditures	33,535.55	27,569.36	34,547.34	31,900.00
<b>Expense Total</b>	<b>\$96,897.14</b>	<b>\$92,934.94</b>	<b>\$97,047.50</b>	<b>\$98,000.00</b>
<b>356 Champion Mill Sports Complex TIF</b>				
<i>Revenue</i>				





# Annual Budget by Account Classification Report

Fund / Transaction Type / Department / Account Classification	Calendar 2021	Calendar 2022	Calendar 2023	Calendar 2024
	Actual Amount	Actual Amount	Actual Amount	Adopted Budget
<b>356.001 - Champion Mill Sports Complex TIF,Operating Revenue</b>				
RE01-Taxes - Taxes	0.00	1,110,763.00	2,091,540.42	2,671,560.00
<b>Revenue Total</b>	<b>\$0.00</b>	<b>\$1,110,763.00</b>	<b>\$2,091,540.42</b>	<b>\$2,671,560.00</b>
<b>Expenses</b>				
<b>356.100 - Champion Mill Sports Complex TIF,General Operating</b>				
EX2-Other Exp - Other Expenditures	0.00	1,110,763.00	2,091,540.42	2,671,560.00
<b>Expense Total</b>	<b>\$0.00</b>	<b>\$1,110,763.00</b>	<b>\$2,091,540.42</b>	<b>\$2,671,560.00</b>
<b>357 Mixed Use Development SODA - TIF</b>				
<b>Revenue</b>				
<b>357.001 - Mixed Use Development SODA - TIF,Operating Revenue</b>				
RE01-Taxes - Taxes	18,256.14	17,394.08	19,722.76	20,000.00
<b>357.004 - Mixed Use Development SODA - TIF,Transfers In</b>				
RE11-Transfers - Transfers In	0.00	150,000.00	0.00	100,000.00
<b>Revenue Total</b>	<b>\$18,256.14</b>	<b>\$167,394.08</b>	<b>\$19,722.76</b>	<b>\$120,000.00</b>
<b>Expenses</b>				
<b>357.100 - Mixed Use Development SODA - TIF,General Operating</b>				
EX2-Other Exp - Other Expenditures	11,937.79	12,168.85	12,675.15	13,250.00
<b>357.980 - Mixed Use Development SODA - TIF,Transfers Out</b>				
EX2-Other Exp - Other Expenditures	77,456.26	77,456.26	77,456.26	77,457.00
<b>Expense Total</b>	<b>\$89,394.05</b>	<b>\$89,625.11</b>	<b>\$90,131.41</b>	<b>\$90,707.00</b>
<b>358 Twin Run MPITIE Fund</b>				
<b>Revenue</b>				
<b>358.001 - Twin Run MPITIE Fund,Operating Revenue</b>				
RE01-Taxes - Taxes	0.00	37,410.29	98,687.11	100,000.00
<b>Revenue Total</b>	<b>\$0.00</b>	<b>\$37,410.29</b>	<b>\$98,687.11</b>	<b>\$100,000.00</b>
<b>Expenses</b>				
<b>358.100 - Twin Run MPITIE Fund,General Operating</b>				
EX2-Other Exp - Other Expenditures	0.00	23,952.51	29,983.86	31,000.00
<b>358.980 - Twin Run MPITIE Fund,Transfers Out</b>				
EX2-Other Exp - Other Expenditures	0.00	13,457.78	68,703.25	69,000.00
<b>Expense Total</b>	<b>\$0.00</b>	<b>\$37,410.29</b>	<b>\$98,687.11</b>	<b>\$100,000.00</b>
<b>359 Spooky Nook PACE</b>				
<b>Revenue</b>				
<b>359.001 - Spooky Nook PACE ,Operating Revenue</b>				
RE01-Taxes - Taxes	0.00	1,050,118.14	2,458,375.00	2,458,376.00
<b>Revenue Total</b>	<b>\$0.00</b>	<b>\$1,050,118.14</b>	<b>\$2,458,375.00</b>	<b>\$2,458,376.00</b>
<b>Expenses</b>				
<b>359.100 - Spooky Nook PACE ,General Operating</b>				
EX2-Other Exp - Other Expenditures	0.00	1,050,118.14	2,458,375.00	2,458,376.00
<b>Expense Total</b>	<b>\$0.00</b>	<b>\$1,050,118.14</b>	<b>\$2,458,375.00</b>	<b>\$2,458,376.00</b>
<b>360 Governmental Bldg Sale Proceeds</b>				
<b>Expenses</b>				
<b>360.199 - Governmental Bldg Sale Proceeds,Special Appropriations</b>				
EX3-Cap Imp - Capital Improvements	167,067.93	59,636.82	1,800.00	0.00
<b>Expense Total</b>	<b>\$167,067.93</b>	<b>\$59,636.82</b>	<b>\$1,800.00</b>	<b>\$0.00</b>
<b>361 Sidewalk Spec Assessments - 2022</b>				
<b>Revenue</b>				
<b>361.001 - Sidewalk Spec Assessments - 2022,Operating Revenue</b>				
RE08-Spec Assmt - Special Assessments	0.00	0.00	0.00	108,000.00
<b>361.004 - Sidewalk Spec Assessments - 2022,Transfers In</b>				
RE11-Transfers - Transfers In	0.00	400,000.00	100,000.00	0.00





## Annual Budget by Account Classification Report

Fund / Transaction Type / Department / Account Classification	Calendar 2021	Calendar 2022	Calendar 2023	Calendar 2024
	Actual Amount	Actual Amount	Actual Amount	Adopted Budget
<b>361.005 - Sidewalk Spec Assessments - 2022.Proceeds from Debt</b>				
RE10-Financing - Other Financing Sources	0.00	0.00	500,000.00	0.00
<b>Revenue Total</b>	<b>\$0.00</b>	<b>\$400,000.00</b>	<b>\$600,000.00</b>	<b>\$108,000.00</b>
<b>Expenses</b>				
<b>361.100 - Sidewalk Spec Assessments - 2022.General Operating</b>				
EX2-Other Exp - Other Expenditures	0.00	2,018.51	0.00	0.00
EX3-Cap Imp - Capital Improvements	0.00	218,976.77	142,760.70	0.00
<b>361.980 - Sidewalk Spec Assessments - 2022.Transfers Out</b>				
EX2-Other Exp - Other Expenditures	0.00	0.00	500,000.00	108,000.00
<b>Expense Total</b>	<b>\$0.00</b>	<b>\$220,995.28</b>	<b>\$642,760.70</b>	<b>\$108,000.00</b>
<b>362 Sidewalk Spec Assessments - 2023</b>				
<b>Revenue</b>				
<b>362.001 - Sidewalk Spec Assessments - 2023.Operating Revenue</b>				
RE08-Spec Assmt - Special Assessments	0.00	0.00	0.00	291,000.00
<b>362.004 - Sidewalk Spec Assessments - 2023.Transfers In</b>				
RE11-Transfers - Transfers In	0.00	0.00	1,300,000.00	0.00
<b>362.005 - Sidewalk Spec Assessments - 2023.Proceeds from Debt</b>				
RE10-Financing - Other Financing Sources	0.00	0.00	0.00	1,300,000.00
<b>Revenue Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,300,000.00</b>	<b>\$1,591,000.00</b>
<b>Expenses</b>				
<b>362.100 - Sidewalk Spec Assessments - 2023.General Operating</b>				
EX2-Other Exp - Other Expenditures	0.00	0.00	2,425.44	0.00
EX3-Cap Imp - Capital Improvements	0.00	0.00	60,381.55	0.00
<b>362.980 - Sidewalk Spec Assessments - 2023.Transfers Out</b>				
EX2-Other Exp - Other Expenditures	0.00	0.00	0.00	1,591,000.00
<b>Expense Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$62,806.99</b>	<b>\$1,591,000.00</b>
<b>363 Sidewalk Spec Assessments - 2024</b>				
<b>Revenue</b>				
<b>363.005 - Sidewalk Spec Assessments - 2024.Proceeds from Debt</b>				
RE10-Financing - Other Financing Sources	0.00	0.00	0.00	1,800,000.00
<b>Revenue Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,800,000.00</b>
<b>Expenses</b>				
<b>363.100 - Sidewalk Spec Assessments - 2024.General Operating</b>				
EX3-Cap Imp - Capital Improvements	0.00	0.00	0.00	1,800,000.00
<b>Expense Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,800,000.00</b>
<b>380 Criminal Justice Constructn Fund</b>				
<b>Revenue</b>				
<b>380.002 - Criminal Justice Constructn Fund.Non-Operating Revenue</b>				
RE09-Misc - Miscellaneous Revenue	0.00	41,428.18	787,398.08	0.00
<b>380.004 - Criminal Justice Constructn Fund.Transfers In</b>				
RE11-Transfers - Transfers In	0.00	8,069,480.00	0.00	920,000.00
<b>380.005 - Criminal Justice Constructn Fund.Proceeds from Debt</b>				
RE10-Financing - Other Financing Sources	0.00	23,182,140.60	23,193,200.00	23,000,000.00
<b>Revenue Total</b>	<b>\$0.00</b>	<b>\$31,293,048.78</b>	<b>\$23,980,598.08</b>	<b>\$23,920,000.00</b>
<b>Expenses</b>				
<b>380.140 - Criminal Justice Constructn Fund.Police</b>				
EX2-Other Exp - Other Expenditures	0.00	9,840.62	0.00	0.00
EX3-Cap Imp - Capital Improvements	0.00	125,729.62	10,730,600.69	0.00
<b>380.950 - Criminal Justice Constructn Fund.Debt Service</b>				
EX4-Debt Serv - Debt Service	0.00	114,530.23	24,009,823.08	23,920,000.00
<b>Expense Total</b>	<b>\$0.00</b>	<b>\$250,100.47</b>	<b>\$34,740,423.77</b>	<b>\$23,920,000.00</b>
<b>381 Fire Station #26 Constructn Fund</b>				





# Annual Budget by Account Classification Report

Fund / Transaction Type / Department / Account Classification	Calendar 2021	Calendar 2022	Calendar 2023	Calendar 2024
	Actual Amount	Actual Amount	Actual Amount	Adopted Budget
<b>Revenue</b>				
381.004 - Fire Station #26 Constructn Fund.Transfers In				
RE11-Transfers - Transfers In	0.00	4,000,000.00	2,300,000.00	0.00
<b>Revenue Total</b>	<b>\$0.00</b>	<b>\$4,000,000.00</b>	<b>\$2,300,000.00</b>	<b>\$0.00</b>
<b>Expenses</b>				
381.150 - Fire Station #26 Constructn Fund.Fire Department				
EX2-Other Exp - Other Expenditures	0.00	2,386.88	5,188.10	0.00
EX3-Cap Imp - Capital Improvements	0.00	32,690.00	130,036.10	0.00
<b>Expense Total</b>	<b>\$0.00</b>	<b>\$35,076.88</b>	<b>\$135,224.20</b>	<b>\$0.00</b>
<b>501 Gas Utility</b>				
<b>Revenue</b>				
501.001 - Gas Utility.Operating Revenue				
RE06-Enterprise - Enterprise Revenues	18,359,034.20	18,958,636.24	16,344,682.56	17,260,000.00
RE09-Misc - Miscellaneous Revenue	1,494.25	5,744.36	131,039.24	6,500.00
501.002 - Gas Utility.Non-Operating Revenue				
RE09-Misc - Miscellaneous Revenue	44,598.58	42,696.78	103,745.29	107,500.00
501.004 - Gas Utility.Transfers In				
RE11-Transfers - Transfers In	1,341,072.00	0.00	1,033,000.00	7,603.00
<b>Revenue Total</b>	<b>\$19,746,199.03</b>	<b>\$19,007,077.38</b>	<b>\$17,612,467.09</b>	<b>\$17,381,603.00</b>
<b>Expenses</b>				
501.505 - Gas Utility.Production				
EX2-Other Exp - Other Expenditures	9,325,663.31	9,420,861.16	6,940,148.09	7,078,300.00
501.505.804 - Gas Utility.Production.Natural Gas City Gate Pur				
EX2-Other Exp - Other Expenditures	15,390.00	0.00	0.00	0.00
501.505.806 - Gas Utility.Production.Pur Gas Exp Meas St Opr				
EX2-Other Exp - Other Expenditures	8,041.11	6,540.58	5,995.93	0.00
501.505.816 - Gas Utility.Production.Pur Gas Exp Meas Sta Opr				
EX2-Other Exp - Other Expenditures	1,444.66	1,796.61	1,235.47	0.00
501.540 - Gas Utility.Distribution Operation				
EX1-Pers Serv - Personal Services & Benefits	2,143,546.75	2,348,845.00	2,427,115.98	2,619,738.00
EX2-Other Exp - Other Expenditures	350,911.98	447,555.69	594,049.25	776,604.00
501.540.870 - Gas Utility.Distribution Operation.Opr Supervsn & Engineerng				
EX1-Pers Serv - Personal Services & Benefits	5,510.57	6,081.85	0.00	0.00
EX2-Other Exp - Other Expenditures	404.31	18.90	0.00	0.00
501.540.874 - Gas Utility.Distribution Operation.Mains & Services Exps				
EX1-Pers Serv - Personal Services & Benefits	35,446.19	41,740.23	21,652.00	0.00
501.540.885 - Gas Utility.Distribution Operation.Maint Supervsn&Engineerng				
EX1-Pers Serv - Personal Services & Benefits	9,796.53	10,811.82	0.00	0.00
EX2-Other Exp - Other Expenditures	28.80	33.60	0.00	0.00
501.540.887 - Gas Utility.Distribution Operation.Maintenance Of Mains				
EX2-Other Exp - Other Expenditures	37,245.40	20,054.88	2,070.79	0.00
501.540.892 - Gas Utility.Distribution Operation.Maintenance Of Services				
EX2-Other Exp - Other Expenditures	39,661.27	61,267.06	5,275.07	0.00
501.540.893 - Gas Utility.Distribution Operation.Maint Of Meters&House Reg				
EX2-Other Exp - Other Expenditures	24,097.84	22,055.53	3,602.95	0.00
501.540.920 - Gas Utility.Distribution Operation.Admin & General Expenses				
EX1-Pers Serv - Personal Services & Benefits	15,307.49	16,893.91	0.00	0.00
EX2-Other Exp - Other Expenditures	4,236.52	1,553.53	17.46	0.00
501.542 - Gas Utility.CNG Fueling Station				
EX1-Pers Serv - Personal Services & Benefits	0.00	703.84	0.00	4,500.00
EX2-Other Exp - Other Expenditures	15,220.60	15,602.18	13,113.98	31,500.00
501.656 - Gas Utility.Storeroom Inventory dept.				
EX2-Other Exp - Other Expenditures	20,652.65	19,671.85	(18,026.08)	12,000.00
501.910 - Gas Utility.Customer Accounts				
EX2-Other Exp - Other Expenditures	782,894.55	875,150.50	2,189,704.88	2,498,852.00





## Annual Budget by Account Classification Report

Fund / Transaction Type / Department / Account Classification	Calendar 2021	Calendar 2022	Calendar 2023	Calendar 2024
	Actual Amount	Actual Amount	Actual Amount	Adopted Budget
501.910.902 - Gas Utility.Customer Accounts.Meter Reading Expenses				
EX2-Other Exp - Other Expenditures	199,229.43	208,611.51	0.00	0.00
501.910.903 - Gas Utility.Customer Accounts.Custmr Records & Coll Exp				
EX2-Other Exp - Other Expenditures	906,240.72	934,597.99	0.00	0.00
501.910.920 - Gas Utility.Customer Accounts.Admin & General Expenses				
EX2-Other Exp - Other Expenditures	127,763.51	152,584.90	0.00	0.00
501.920 - Gas Utility.Sales Promotion				
EX2-Other Exp - Other Expenditures	0.00	0.00	372,002.54	390,116.00
501.920.918 - Gas Utility.Sales Promotion.Misc Sales Promotion Exp				
EX2-Other Exp - Other Expenditures	296,373.26	326,691.06	0.00	0.00
501.930 - Gas Utility.Administration				
EX1-Pers Serv - Personal Services & Benefits	386,609.96	413,927.89	333,050.03	378,498.00
EX2-Other Exp - Other Expenditures	2,483,654.02	2,600,481.35	2,821,343.05	2,816,982.00
501.980 - Gas Utility.Transfers Out				
EX2-Other Exp - Other Expenditures	3,456,125.00	774,134.50	1,602,219.59	774,513.00
<b>Expense Total</b>	<b>\$20,691,496.43</b>	<b>\$18,728,267.92</b>	<b>\$17,314,570.98</b>	<b>\$17,381,603.00</b>
<b>502 Electric Utility</b>				
<b>Revenue</b>				
502.001 - Electric Utility.Operating Revenue				
RE01-Taxes - Taxes	2,363,108.17	2,369,619.13	2,250,043.95	2,403,000.00
RE04-Chg Serv - Charges For Services	0.00	39,548.80	35,593.92	40,000.00
RE06-Enterprise - Enterprise Revenues	83,461,616.95	82,731,484.96	85,223,295.45	86,869,827.00
RE09-Misc - Miscellaneous Revenue	661.50	56,254.93	222,907.40	64,500.00
502.002 - Electric Utility.Non-Operating Revenue				
RE06-Enterprise - Enterprise Revenues	19,988.80	18,400.00	31,500.00	23,000.00
RE09-Misc - Miscellaneous Revenue	315,792.54	605,147.02	1,663,616.62	998,000.00
502.004 - Electric Utility.Transfers In				
RE11-Transfers - Transfers In	8,104,139.00	9,710,000.00	10,000,000.00	10,030,950.00
<b>Revenue Total</b>	<b>\$94,265,306.96</b>	<b>\$95,530,454.84</b>	<b>\$99,426,957.34</b>	<b>\$100,429,277.00</b>
<b>Expenses</b>				
502.510 - Electric Utility.Production Operation				
EX1-Pers Serv - Personal Services & Benefits	186,518.27	141,753.62	153,496.84	386,198.00
EX2-Other Exp - Other Expenditures	304,637.95	51,535,092.59	52,329,115.83	54,208,781.00
502.510.500 - Electric Utility.Production Operation.Operation Supervision				
EX1-Pers Serv - Personal Services & Benefits	94.82	0.00	0.00	0.00
502.510.506 - Electric Utility.Production Operation.Misc Steam Power Expenses				
EX2-Other Exp - Other Expenditures	46,046.17	29,024.62	26,163.53	0.00
502.510.507 - Electric Utility.Production Operation.Champion Steam Expenses				
EX2-Other Exp - Other Expenditures	4,050.90	7,685.18	9,326.90	0.00
502.510.511 - Electric Utility.Production Operation.Maintenance Of Structures				
EX2-Other Exp - Other Expenditures	44,760.74	39,537.75	34,042.37	0.00
502.510.512 - Electric Utility.Production Operation.Maintenance Of Boiler				
EX2-Other Exp - Other Expenditures	0.00	25.00	0.00	0.00
502.510.513 - Electric Utility.Production Operation.Maintenance Of Turbines				
EX2-Other Exp - Other Expenditures	11,705.29	8,257.14	11,301.50	0.00
502.510.514 - Electric Utility.Production Operation.Maint Of Misc Steam Plant				
EX1-Pers Serv - Personal Services & Benefits	78,387.32	164,447.74	116,652.65	0.00
EX2-Other Exp - Other Expenditures	61,772.18	10,840.31	5,114.44	0.00
502.510.543 - Electric Utility.Production Operation.Maintenance Of Waterways				
EX2-Other Exp - Other Expenditures	67,775.41	16,414.49	52,293.67	0.00
502.510.544 - Electric Utility.Production Operation.Maint Of Electric Plant				
EX1-Pers Serv - Personal Services & Benefits	18,102.83	25,074.98	18,050.59	0.00
EX2-Other Exp - Other Expenditures	2,685.00	1,168.00	1,367.05	0.00
502.510.553 - Electric Utility.Production Operation.Maint Of Gen And Elec Plt				
EX1-Pers Serv - Personal Services & Benefits	32,689.03	21,312.46	18,386.18	0.00





## Annual Budget by Account Classification Report

Fund / Transaction Type / Department / Account Classification	Calendar 2021	Calendar 2022	Calendar 2023	Calendar 2024
	Actual Amount	Actual Amount	Actual Amount	Adopted Budget
EX2-Other Exp - Other Expenditures	17,080.92	14,599.32	39.82	0.00
502.510.555 - Electric Utility.Production Operation.Purchased Power				
EX2-Other Exp - Other Expenditures	49,244,665.44	0.00	0.00	0.00
502.510.920 - Electric Utility.Production Operation.Admin & General Expenses				
EX2-Other Exp - Other Expenditures	64.78	5.13	87.24	0.00
502.520 - Electric Utility.Greenup Operation				
EX1-Pers Serv - Personal Services & Benefits	1,950,938.65	1,946,568.33	2,102,851.04	2,296,676.00
EX2-Other Exp - Other Expenditures	795,602.26	804,433.41	946,170.07	1,781,651.00
502.520.538 - Electric Utility.Greenup Operation.Electric Expenses				
EX2-Other Exp - Other Expenditures	8,794.12	11,312.29	14,779.51	0.00
502.520.539 - Electric Utility.Greenup Operation.Misc Hydr Pwr Gen Expense				
EX2-Other Exp - Other Expenditures	190,739.27	217,972.25	201,610.27	0.00
502.520.542 - Electric Utility.Greenup Operation.Maintenance Of Structures				
EX1-Pers Serv - Personal Services & Benefits	0.00	10,086.46	0.00	0.00
EX2-Other Exp - Other Expenditures	22,494.58	23,557.32	17,456.89	0.00
502.520.544 - Electric Utility.Greenup Operation.Maint Of Electric Plant				
EX1-Pers Serv - Personal Services & Benefits	70,401.60	34,695.91	156,850.02	0.00
EX2-Other Exp - Other Expenditures	374,173.88	115,796.94	331,505.80	0.00
502.520.545 - Electric Utility.Greenup Operation.Maint Of Misc Hydr Plant				
EX2-Other Exp - Other Expenditures	3,346.76	1,642.50	443.57	0.00
502.520.920 - Electric Utility.Greenup Operation.Admin & General Expenses				
EX2-Other Exp - Other Expenditures	17,613.33	14,460.14	10,975.62	0.00
502.520.927 - Electric Utility.Greenup Operation.Services Provided To City				
EX2-Other Exp - Other Expenditures	49,120.82	47,998.65	39,709.88	0.00
502.520.930 - Electric Utility.Greenup Operation.Miscellaneous General Exp				
EX2-Other Exp - Other Expenditures	54,343.00	0.00	55,071.00	0.00
502.540 - Electric Utility.Distribution Operation				
EX1-Pers Serv - Personal Services & Benefits	6,025,859.59	6,087,855.71	6,193,474.62	8,028,751.00
EX2-Other Exp - Other Expenditures	1,958,300.35	2,888,238.30	3,507,504.45	4,058,258.00
502.540.542 - Electric Utility.Distribution Operation.Maintenance Of Structures				
EX2-Other Exp - Other Expenditures	0.00	30.00	147.00	0.00
502.540.566 - Electric Utility.Distribution Operation.Misc Transmission Expense				
EX2-Other Exp - Other Expenditures	3,004.07	3,043.60	0.00	0.00
502.540.570 - Electric Utility.Distribution Operation.Maint Of Station Equip				
EX1-Pers Serv - Personal Services & Benefits	98,402.49	161,371.16	147,614.77	0.00
EX2-Other Exp - Other Expenditures	36,994.88	31,264.15	20,956.07	0.00
502.540.571 - Electric Utility.Distribution Operation.Maint Of Overhead Lines				
EX1-Pers Serv - Personal Services & Benefits	0.00	0.00	1,766.79	0.00
502.540.572 - Electric Utility.Distribution Operation.Maint Of Undergrd Lines				
EX2-Other Exp - Other Expenditures	6,775.00	0.00	0.00	0.00
502.540.573 - Electric Utility.Distribution Operation.Maint Of Misc Trans Plant				
EX2-Other Exp - Other Expenditures	15,433.74	18,585.12	17,976.56	0.00
502.540.583 - Electric Utility.Distribution Operation.Overhead Line Expenses				
EX1-Pers Serv - Personal Services & Benefits	1,628.18	16,153.90	83,086.32	0.00
502.540.584 - Electric Utility.Distribution Operation.Underground Line Expenses				
EX1-Pers Serv - Personal Services & Benefits	705.98	3,057.29	103.51	0.00
502.540.586 - Electric Utility.Distribution Operation.Meter Expenses				
EX1-Pers Serv - Personal Services & Benefits	20,261.04	19,765.91	22,352.67	0.00
EX2-Other Exp - Other Expenditures	5,082.97	9,869.23	183.26	0.00
502.540.588 - Electric Utility.Distribution Operation.Misc Distr Expenses				
EX2-Other Exp - Other Expenditures	48,562.70	48,504.89	23.29	0.00
502.540.590 - Electric Utility.Distribution Operation.Maintenance Supervision				
EX1-Pers Serv - Personal Services & Benefits	1,483.66	0.00	0.00	0.00
502.540.592 - Electric Utility.Distribution Operation.Maint Of Station Equip				
EX1-Pers Serv - Personal Services & Benefits	109,344.76	187,239.31	348,249.47	0.00
EX2-Other Exp - Other Expenditures	49,503.88	36,664.98	56,822.21	0.00





## Annual Budget by Account Classification Report

Fund / Transaction Type / Department / Account Classification	Calendar 2021	Calendar 2022	Calendar 2023	Calendar 2024
	Actual Amount	Actual Amount	Actual Amount	Adopted Budget
502.540.593 - Electric Utility.Distribution Operation.Maint Of Overhead Lines				
EX1-Pers Serv - Personal Services & Benefits	66,161.06	42,586.39	78,772.11	0.00
EX2-Other Exp - Other Expenditures	390,673.77	694,261.93	86,055.98	0.00
502.540.594 - Electric Utility.Distribution Operation.Maint Of Undergrd Lines				
EX1-Pers Serv - Personal Services & Benefits	125,266.25	123,323.61	250,225.35	0.00
EX2-Other Exp - Other Expenditures	0.00	8,781.15	4,303.10	0.00
502.540.596 - Electric Utility.Distribution Operation.Maint Of Str Lgt & Sgn Sy				
EX1-Pers Serv - Personal Services & Benefits	224,881.12	194,838.91	238,918.86	0.00
502.540.920 - Electric Utility.Distribution Operation.Admin & General Expenses				
EX2-Other Exp - Other Expenditures	3,484.40	5,067.45	0.00	0.00
502.540.927 - Electric Utility.Distribution Operation.Services Provided To City				
EX1-Pers Serv - Personal Services & Benefits	101,505.31	64,492.89	97,450.81	0.00
502.545 - Electric Utility.Distribution Maintenance				
EX2-Other Exp - Other Expenditures	0.00	0.00	(143.70)	0.00
502.545.593 - Electric Utility.Distribution Maintenance.Maint Of Overhead Lines				
EX2-Other Exp - Other Expenditures	0.00	7,657.10	0.00	0.00
502.550.586 - Electric Utility.Electric Metering.Meter Expenses				
EX2-Other Exp - Other Expenditures	(1.86)	(52.14)	0.00	0.00
502.656 - Electric Utility.Storeroom Inventory dept.				
EX2-Other Exp - Other Expenditures	108,803.88	(44,486.07)	204,829.70	100,000.00
502.910 - Electric Utility.Customer Accounts				
EX2-Other Exp - Other Expenditures	753,575.55	892,973.68	2,144,229.66	2,439,873.00
502.910.902 - Electric Utility.Customer Accounts.Meter Reading Expenses				
EX2-Other Exp - Other Expenditures	216,298.53	208,611.51	0.00	0.00
502.910.903 - Electric Utility.Customer Accounts.Custmr Records & Coll Exp				
EX2-Other Exp - Other Expenditures	906,240.72	916,774.82	0.00	0.00
502.910.920 - Electric Utility.Customer Accounts.Admin & General Expenses				
EX2-Other Exp - Other Expenditures	93,342.26	101,723.28	0.00	0.00
502.920 - Electric Utility.Sales Promotion				
EX2-Other Exp - Other Expenditures	0.00	0.00	372,002.55	390,116.00
502.920.918 - Electric Utility.Sales Promotion.Misc Sales Promotion Exp				
EX2-Other Exp - Other Expenditures	296,373.26	326,691.06	0.00	0.00
502.930 - Electric Utility.Administration				
EX1-Pers Serv - Personal Services & Benefits	613,416.16	654,670.23	581,041.26	667,841.00
EX2-Other Exp - Other Expenditures	5,871,577.24	5,722,580.41	5,973,207.08	6,142,808.00
502.930.926 - Electric Utility.Administration.Employee Pensions & Benef				
EX2-Other Exp - Other Expenditures	29,680.08	27,502.77	0.00	0.00
502.950 - Electric Utility.Debt Service				
EX4-Debt Serv - Debt Service	750.00	750.00	825.00	0.00
502.980 - Electric Utility.Transfers Out				
EX2-Other Exp - Other Expenditures	16,171,731.57	16,755,100.91	21,142,493.73	19,928,324.00
<b>Expense Total</b>	<b>\$88,013,707.91</b>	<b>\$91,459,255.97</b>	<b>\$98,227,334.76</b>	<b>\$100,429,277.00</b>
<b>503 Water Utility</b>				
<b>Revenue</b>				
503.001 - Water Utility.Operating Revenue				
RE04-Chg Serv - Charges For Services	14,835.37	4,462.00	16,477.00	15,000.00
RE06-Enterprise - Enterprise Revenues	14,063,272.86	14,860,382.88	15,745,340.11	16,679,919.00
RE09-Misc - Miscellaneous Revenue	929.44	12,316.59	153,160.32	12,400.00
503.002 - Water Utility.Non-Operating Revenue				
RE06-Enterprise - Enterprise Revenues	3,194.45	1,353.20	0.00	3,500.00
RE09-Misc - Miscellaneous Revenue	166,314.66	261,271.26	375,218.69	438,942.00
503.004 - Water Utility.Transfers In				
RE11-Transfers - Transfers In	1,195,178.00	0.00	0.00	13,178.00
<b>Revenue Total</b>	<b>\$15,443,724.78</b>	<b>\$15,139,785.93</b>	<b>\$16,290,196.12</b>	<b>\$17,162,939.00</b>
<b>Expenses</b>				



## Annual Budget by Account Classification Report

Fund / Transaction Type / Department / Account Classification	Calendar 2021	Calendar 2022	Calendar 2023	Calendar 2024
	Actual Amount	Actual Amount	Actual Amount	Adopted Budget
503.500 - Water Utility.Plant Administration				
EX1-Pers Serv - Personal Services & Benefits	191,369.66	225,909.73	297,718.63	371,782.00
EX2-Other Exp - Other Expenditures	65,056.57	75,246.35	71,544.79	70,450.00
503.500.730 - Water Utility.Plant Administration.Laboratory				
EX1-Pers Serv - Personal Services & Benefits	10,610.67	3,675.23	0.00	0.00
503.510 - Water Utility.Production Operation				
EX1-Pers Serv - Personal Services & Benefits	1,518,392.46	1,457,687.70	1,624,601.65	1,736,351.00
EX2-Other Exp - Other Expenditures	2,849,453.86	2,920,144.97	3,265,927.11	3,712,851.00
503.510.601 - Water Utility.Production Operation.N. Treatment Facilities				
EX2-Other Exp - Other Expenditures	4,969.30	5,644.75	1,594.53	0.00
503.510.603 - Water Utility.Production Operation.South Wells				
EX2-Other Exp - Other Expenditures	293.71	317.96	341.20	0.00
503.510.604 - Water Utility.Production Operation.S. Treatment Facilities				
EX2-Other Exp - Other Expenditures	62,919.13	52,189.56	58,102.96	0.00
503.510.920 - Water Utility.Production Operation.Admin & General Expenses				
EX2-Other Exp - Other Expenditures	256.93	0.00	0.00	0.00
503.540 - Water Utility.Distribution Operation				
EX1-Pers Serv - Personal Services & Benefits	1,701,668.01	1,811,733.68	1,928,080.11	2,079,099.00
EX2-Other Exp - Other Expenditures	422,940.32	455,676.16	649,490.13	720,386.00
503.540.620 - Water Utility.Distribution Operation.Maintenance Of Mains				
EX2-Other Exp - Other Expenditures	152,189.34	152,280.68	55,977.40	0.00
503.540.621 - Water Utility.Distribution Operation.Maintenance Of Services				
EX2-Other Exp - Other Expenditures	45,549.75	79,228.14	3,243.91	0.00
503.540.622 - Water Utility.Distribution Operation.Maintenance Of Meters				
EX2-Other Exp - Other Expenditures	2,187.57	8,677.15	6,970.92	0.00
503.540.674 - Water Utility.Distribution Operation.Mains & Services				
EX1-Pers Serv - Personal Services & Benefits	20,871.46	0.00	0.00	0.00
503.540.870 - Water Utility.Distribution Operation.Opr Supervsn & Engineerng				
EX2-Other Exp - Other Expenditures	288.01	0.00	0.00	0.00
503.540.920 - Water Utility.Distribution Operation.Admin & General Expenses				
EX1-Pers Serv - Personal Services & Benefits	30,614.85	33,787.67	0.00	0.00
EX2-Other Exp - Other Expenditures	2,419.90	2,475.35	0.00	0.00
503.545.621 - Water Utility.Distribution Maintenance.Maintenance Of Services				
EX2-Other Exp - Other Expenditures	0.00	0.00	22.50	0.00
503.647 - Water Utility.Lab Services - Water				
EX1-Pers Serv - Personal Services & Benefits	115,442.81	103,753.13	122,329.19	133,842.00
EX2-Other Exp - Other Expenditures	43,086.35	39,135.01	32,167.73	66,500.00
503.648 - Water Utility.Wellhead Protection Prog				
EX1-Pers Serv - Personal Services & Benefits	131,900.92	154,601.05	143,970.93	173,855.00
EX2-Other Exp - Other Expenditures	69,632.60	72,104.22	89,000.62	177,934.00
503.656 - Water Utility.Storeroom Inventory dept.				
EX2-Other Exp - Other Expenditures	(116,344.31)	206,964.73	(26,761.64)	35,000.00
503.910 - Water Utility.Customer Accounts				
EX2-Other Exp - Other Expenditures	449,875.68	474,515.07	1,362,239.15	1,557,890.00
503.910.902 - Water Utility.Customer Accounts.Meter Reading Expenses				
EX2-Other Exp - Other Expenditures	108,181.71	104,337.04	0.00	0.00
503.910.903 - Water Utility.Customer Accounts.Custmr Records & Coll Exp				
EX2-Other Exp - Other Expenditures	556,900.66	614,618.76	0.00	0.00
503.910.920 - Water Utility.Customer Accounts.Admin & General Expenses				
EX2-Other Exp - Other Expenditures	110,703.82	127,154.08	0.00	0.00
503.920 - Water Utility.Sales Promotion				
EX2-Other Exp - Other Expenditures	0.00	0.00	186,057.09	195,117.00
503.920.918 - Water Utility.Sales Promotion.Misc Sales Promotion Exp				
EX2-Other Exp - Other Expenditures	152,229.89	163,394.55	0.00	0.00
503.930 - Water Utility.Administration				
EX1-Pers Serv - Personal Services & Benefits	228,672.21	248,031.19	289,525.21	329,027.00





## Annual Budget by Account Classification Report

Fund / Transaction Type / Department / Account Classification	Calendar 2021	Calendar 2022	Calendar 2023	Calendar 2024
	Actual Amount	Actual Amount	Actual Amount	Adopted Budget
EX2-Other Exp - Other Expenditures	2,300,203.53	2,426,891.72	2,709,312.99	2,799,431.00
503.930.920 - Water Utility.Administration.Admin & General Expenses				
EX2-Other Exp - Other Expenditures	0.00	0.00	60.00	0.00
503.930.933 - Water Utility.Administration.Inventory Adjustment				
EX2-Other Exp - Other Expenditures	0.00	21,238.10	0.00	0.00
503.950 - Water Utility.Debt Service				
EX4-Debt Serv - Debt Service	208,618.83	270,472.76	305,153.36	304,678.00
503.980 - Water Utility.Transfers Out				
EX2-Other Exp - Other Expenditures	4,900,546.62	3,198,493.20	2,351,103.18	2,698,746.00
<b>Expense Total</b>	<b>\$16,341,702.82</b>	<b>\$15,510,379.69</b>	<b>\$15,527,773.65</b>	<b>\$17,162,939.00</b>
<b>504 Wastewater Utility</b>				
<b>Revenue</b>				
504.001 - Wastewater Utility.Operating Revenue				
RE06-Enterprise - Enterprise Revenues	12,836,425.25	12,988,288.56	13,780,337.79	13,976,255.00
RE09-Misc - Miscellaneous Revenue	4,177.57	1,617.60	125,722.59	3,300.00
504.002 - Wastewater Utility.Non-Operating Revenue				
RE09-Misc - Miscellaneous Revenue	105,753.75	120,062.21	421,681.94	255,300.00
504.004 - Wastewater Utility.Transfers In				
RE11-Transfers - Transfers In	1,400,945.00	0.00	0.00	8,498.00
<b>Revenue Total</b>	<b>\$14,347,301.57</b>	<b>\$13,109,968.37</b>	<b>\$14,327,742.32</b>	<b>\$14,243,353.00</b>
<b>Expenses</b>				
504.134 - Wastewater Utility.PW - Maint of Sanitary Co				
EX1-Pers Serv - Personal Services & Benefits	817,801.23	855,738.61	1,022,592.12	1,145,923.00
EX2-Other Exp - Other Expenditures	188,878.89	280,970.96	232,285.62	309,822.00
504.500 - Wastewater Utility.Plant Administration				
EX1-Pers Serv - Personal Services & Benefits	219,376.79	207,341.30	277,804.61	303,373.00
EX2-Other Exp - Other Expenditures	21,281.84	24,439.59	26,183.84	24,800.00
504.500.700 - Wastewater Utility.Plant Administration.Treatment Plant				
EX2-Other Exp - Other Expenditures	4,888.67	1,821.30	302.76	0.00
504.500.730 - Wastewater Utility.Plant Administration.Laboratory				
EX1-Pers Serv - Personal Services & Benefits	0.00	46.32	0.00	0.00
504.510 - Wastewater Utility.Production Operation				
EX1-Pers Serv - Personal Services & Benefits	1,433,565.93	1,422,078.35	1,515,360.38	1,648,930.00
EX2-Other Exp - Other Expenditures	1,482,668.11	1,634,930.35	1,630,024.68	1,905,815.00
504.510.700 - Wastewater Utility.Production Operation.Treatment Plant				
EX2-Other Exp - Other Expenditures	63,492.69	19,335.85	1,900.97	0.00
504.510.710 - Wastewater Utility.Production Operation.Lift Stations				
EX2-Other Exp - Other Expenditures	1,801.43	1,840.06	117.85	0.00
504.510.750 - Wastewater Utility.Production Operation.Biosolids Treatment				
EX2-Other Exp - Other Expenditures	609.91	2,123.66	0.00	0.00
504.649 - Wastewater Utility.Lab Services - Wastewater				
EX1-Pers Serv - Personal Services & Benefits	115,440.60	104,221.00	122,415.62	133,091.00
EX2-Other Exp - Other Expenditures	41,327.81	44,726.42	43,608.72	55,737.00
504.910 - Wastewater Utility.Customer Accounts				
EX2-Other Exp - Other Expenditures	421,404.10	485,587.57	1,362,239.15	1,557,887.00
504.910.902 - Wastewater Utility.Customer Accounts.Meter Reading Expenses				
EX2-Other Exp - Other Expenditures	108,181.71	104,337.04	0.00	0.00
504.910.903 - Wastewater Utility.Customer Accounts.Custmr Records & Coll Exp				
EX2-Other Exp - Other Expenditures	579,398.23	614,618.76	0.00	0.00
504.910.920 - Wastewater Utility.Customer Accounts.Admin & General Expenses				
EX2-Other Exp - Other Expenditures	116,677.83	116,081.58	0.00	0.00
504.920 - Wastewater Utility.Sales Promotion				
EX2-Other Exp - Other Expenditures	0.00	0.00	186,057.02	195,117.00
504.920.918 - Wastewater Utility.Sales Promotion.Misc Sales Promotion Exp				
EX2-Other Exp - Other Expenditures	152,229.84	163,394.52	0.00	0.00





## Annual Budget by Account Classification Report

Fund / Transaction Type / Department / Account Classification	Calendar 2021	Calendar 2022	Calendar 2023	Calendar 2024
	Actual Amount	Actual Amount	Actual Amount	Adopted Budget
504.930 - Wastewater Utility.Administration				
EX1-Pers Serv - Personal Services & Benefits	229,049.97	247,143.70	289,445.27	328,464.00
EX2-Other Exp - Other Expenditures	1,861,588.74	1,927,663.83	2,083,425.28	2,142,611.00
504.930.926 - Wastewater Utility.Administration.Employee Pensions & Benef				
EX2-Other Exp - Other Expenditures	5,819.64	5,399.04	0.00	0.00
504.950 - Wastewater Utility.Debt Service				
EX4-Debt Serv - Debt Service	38,917.50	44,017.50	42,592.50	43,520.00
504.951 - Wastewater Utility.OWDA Debt Service				
EX4-Debt Serv - Debt Service	210,943.51	210,997.87	267,773.93	286,353.00
504.980 - Wastewater Utility.Transfers Out				
EX2-Other Exp - Other Expenditures	6,239,359.84	4,325,332.48	3,949,265.71	4,161,910.00
<b>Expense Total</b>	<b>\$14,354,704.81</b>	<b>\$12,844,187.66</b>	<b>\$13,053,396.03</b>	<b>\$14,243,353.00</b>
<b>512 Gas Construction Fund</b>				
<i>Expenses</i>				
512.540 - Gas Construction Fund.Distribution Operation				
EX3-Cap Imp - Capital Improvements	48,711.13	1,051,547.18	0.00	0.00
<b>Expense Total</b>	<b>\$48,711.13</b>	<b>\$1,051,547.18</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>515 Gas Cap Imprmt Fund</b>				
<i>Revenue</i>				
515.001 - Gas Cap Imprmt Fund.Operating Revenue				
RE06-Enterprise - Enterprise Revenues	55,100.00	81,450.00	64,050.00	75,000.00
RE09-Misc - Miscellaneous Revenue	2,825.56	0.00	0.00	0.00
515.004 - Gas Cap Imprmt Fund.Transfers In				
RE11-Transfers - Transfers In	1,341,072.00	150,000.00	25,000.00	1,265.00
<b>Revenue Total</b>	<b>\$1,398,997.56</b>	<b>\$231,450.00</b>	<b>\$89,050.00</b>	<b>\$76,265.00</b>
<i>Expenses</i>				
515.199 - Gas Cap Imprmt Fund.Special Appropriations				
EX2-Other Exp - Other Expenditures	0.00	7,960.00	0.00	0.00
515.540 - Gas Cap Imprmt Fund.Distribution Operation				
EX3-Cap Imp - Capital Improvements	1,226,203.54	581,871.68	744,261.32	270,000.00
<b>Expense Total</b>	<b>\$1,226,203.54</b>	<b>\$589,831.68</b>	<b>\$744,261.32</b>	<b>\$270,000.00</b>
<b>516 Gas Rate Stabilization Fd</b>				
<i>Revenue</i>				
516.002 - Gas Rate Stabilization Fd.Non-Operating Revenue				
RE09-Misc - Miscellaneous Revenue	11,715.87	20,368.35	63,406.67	30,000.00
516.004 - Gas Rate Stabilization Fd.Transfers In				
RE11-Transfers - Transfers In	1,341,072.00	0.00	1,033,000.00	0.00
<b>Revenue Total</b>	<b>\$1,352,787.87</b>	<b>\$20,368.35</b>	<b>\$1,096,406.67</b>	<b>\$30,000.00</b>
<i>Expenses</i>				
516.980 - Gas Rate Stabilization Fd.Transfers Out				
EX2-Other Exp - Other Expenditures	1,341,072.00	0.00	1,033,000.00	0.00
<b>Expense Total</b>	<b>\$1,341,072.00</b>	<b>\$0.00</b>	<b>\$1,033,000.00</b>	<b>\$0.00</b>
<b>517 Gas System Reserve Fund</b>				
<i>Revenue</i>				
517.004 - Gas System Reserve Fund.Transfers In				
RE11-Transfers - Transfers In	0.00	0.00	798,266.09	0.00
<b>Revenue Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$798,266.09</b>	<b>\$0.00</b>
<i>Expenses</i>				
517.980 - Gas System Reserve Fund.Transfers Out				
EX2-Other Exp - Other Expenditures	0.00	0.00	1,033,000.00	0.00
<b>Expense Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,033,000.00</b>	<b>\$0.00</b>



## Annual Budget by Account Classification Report

Fund / Transaction Type / Department / Account Classification	Calendar 2021	Calendar 2022	Calendar 2023	Calendar 2024
	Actual Amount	Actual Amount	Actual Amount	Adopted Budget
<b>518 Gas Bond Service Fund</b>				
<i>Revenue</i>				
518.004 - Gas Bond Service Fund.Transfers In				
RE11-Transfers - Transfers In	773,981.00	774,134.50	778,953.50	773,248.00
<b>Revenue Total</b>	<b>\$773,981.00</b>	<b>\$774,134.50</b>	<b>\$778,953.50</b>	<b>\$773,248.00</b>
<i>Expenses</i>				
518.950 - Gas Bond Service Fund.Debt Service				
EX4-Debt Serv - Debt Service	773,981.00	774,134.50	778,953.50	773,248.00
<b>Expense Total</b>	<b>\$773,981.00</b>	<b>\$774,134.50</b>	<b>\$778,953.50</b>	<b>\$773,248.00</b>
<b>522 Electric Construction Fd</b>				
<i>Expenses</i>				
522.540 - Electric Construction Fd.Distribution Operation				
EX3-Cap Imp - Capital Improvements	6,303,449.26	2,147,583.31	47,133.89	0.00
<b>Expense Total</b>	<b>\$6,303,449.26</b>	<b>\$2,147,583.31</b>	<b>\$47,133.89</b>	<b>\$0.00</b>
<b>524 Hydroelectric Oprtns Fund</b>				
<i>Revenue</i>				
524.001 - Hydroelectric Oprtns Fund.Operating Revenue				
RE06-Enterprise - Enterprise Revenues	2,120,267.91	2,215,077.82	2,257,977.43	2,301,773.00
<b>Revenue Total</b>	<b>\$2,120,267.91</b>	<b>\$2,215,077.82</b>	<b>\$2,257,977.43</b>	<b>\$2,301,773.00</b>
<i>Expenses</i>				
524.524 - Hydroelectric Oprtns Fund.Meldahl Operation				
EX1-Pers Serv - Personal Services & Benefits	1,988,449.76	2,117,101.58	2,187,939.74	2,075,664.00
EX2-Other Exp - Other Expenditures	128,424.55	81,693.99	94,544.37	226,109.00
<b>Expense Total</b>	<b>\$2,116,874.31</b>	<b>\$2,198,795.57</b>	<b>\$2,282,484.11</b>	<b>\$2,301,773.00</b>
<b>525 Electric Cap Imprvmt Fund</b>				
<i>Revenue</i>				
525.001 - Electric Cap Imprvmt Fund.Operating Revenue				
RE06-Enterprise - Enterprise Revenues	1,631,596.67	1,114,244.22	1,206,855.77	1,357,544.00
RE09-Misc - Miscellaneous Revenue	3,846.43	1,166,675.60	0.00	0.00
525.003 - Electric Cap Imprvmt Fund.Grant Revenue				
RE03-Intergovt - Intergovernmental Revenue	0.00	0.00	0.00	440,000.00
525.004 - Electric Cap Imprvmt Fund.Transfers In				
RE11-Transfers - Transfers In	8,204,139.00	10,000,000.00	8,406,572.00	7,161,924.00
<b>Revenue Total</b>	<b>\$9,839,582.10</b>	<b>\$12,280,919.82</b>	<b>\$9,613,427.77</b>	<b>\$8,959,468.00</b>
<i>Expenses</i>				
525.199 - Electric Cap Imprvmt Fund.Special Appropriations				
EX2-Other Exp - Other Expenditures	0.00	7,960.00	0.00	0.00
525.510 - Electric Cap Imprvmt Fund.Production Operation				
EX3-Cap Imp - Capital Improvements	1,565,972.71	9,748.95	0.00	398,190.00
525.520 - Electric Cap Imprvmt Fund.Greenup Operation				
EX3-Cap Imp - Capital Improvements	3,260,402.25	2,793,776.53	2,570,420.78	2,768,609.00
525.540 - Electric Cap Imprvmt Fund.Distribution Operation				
EX3-Cap Imp - Capital Improvements	2,970,025.27	2,697,353.84	2,732,124.15	2,955,000.00
<b>Expense Total</b>	<b>\$7,796,400.23</b>	<b>\$5,508,839.32</b>	<b>\$5,302,544.93</b>	<b>\$6,121,799.00</b>
<b>526 Elec Rate Stablztn Fund</b>				
<i>Revenue</i>				
526.002 - Elec Rate Stablztn Fund.Non-Operating Revenue				
RE09-Misc - Miscellaneous Revenue	23,258.32	40,435.18	125,874.74	15,000.00
526.004 - Elec Rate Stablztn Fund.Transfers In				
RE11-Transfers - Transfers In	8,104,139.00	9,700,000.00	10,000,000.00	10,000,000.00
<b>Revenue Total</b>	<b>\$8,127,397.32</b>	<b>\$9,740,435.18</b>	<b>\$10,125,874.74</b>	<b>\$10,015,000.00</b>
<i>Expenses</i>				





## Annual Budget by Account Classification Report

Fund / Transaction Type / Department / Account Classification	Calendar 2021	Calendar 2022	Calendar 2023	Calendar 2024
	Actual Amount	Actual Amount	Actual Amount	Adopted Budget
526.980 - Elec Rate Stablztn Fund.Transfers Out				
EX2-Other Exp - Other Expenditures	8,104,139.00	9,700,000.00	10,000,000.00	10,000,000.00
<b>Expense Total</b>	<b>\$8,104,139.00</b>	<b>\$9,700,000.00</b>	<b>\$10,000,000.00</b>	<b>\$10,000,000.00</b>
<b>527 Elec System Reserve Fund</b>				
<i>Revenue</i>				
527.002 - Elec System Reserve Fund.Non-Operating Revenue				
RE09-Misc - Miscellaneous Revenue	41,689.33	45,769.50	138.00	400,000.00
527.004 - Elec System Reserve Fund.Transfers In				
RE11-Transfers - Transfers In	4,000,000.00	4,000,000.00	10,000,000.00	10,000,000.00
<b>Revenue Total</b>	<b>\$4,041,689.33</b>	<b>\$4,045,769.50</b>	<b>\$10,000,138.00</b>	<b>\$10,400,000.00</b>
<i>Expenses</i>				
527.980 - Elec System Reserve Fund.Transfers Out				
EX2-Other Exp - Other Expenditures	6,900,000.00	9,700,000.00	10,000,000.00	10,000,000.00
<b>Expense Total</b>	<b>\$6,900,000.00</b>	<b>\$9,700,000.00</b>	<b>\$10,000,000.00</b>	<b>\$10,000,000.00</b>
<b>528 92 Electric Bd Service Fd</b>				
<i>Revenue</i>				
528.002 - 92 Electric Bd Service Fd.Non-Operating Revenue				
RE09-Misc - Miscellaneous Revenue	165.84	10,491.76	46,978.75	1,000.00
528.004 - 92 Electric Bd Service Fd.Transfers In				
RE11-Transfers - Transfers In	2,763,453.57	2,755,100.91	2,735,921.73	2,766,400.00
<b>Revenue Total</b>	<b>\$2,763,619.41</b>	<b>\$2,765,592.67</b>	<b>\$2,782,900.48</b>	<b>\$2,767,400.00</b>
<i>Expenses</i>				
528.950 - 92 Electric Bd Service Fd.Debt Service				
EX4-Debt Serv - Debt Service	2,769,300.00	2,755,300.00	2,764,150.00	2,766,400.00
<b>Expense Total</b>	<b>\$2,769,300.00</b>	<b>\$2,755,300.00</b>	<b>\$2,764,150.00</b>	<b>\$2,766,400.00</b>
<b>531 Water Construction Fund</b>				
<i>Revenue</i>				
531.003 - Water Construction Fund.Grant Revenue				
RE03-Intergovt - Intergovernmental Revenue	0.00	0.00	0.00	3,000,000.00
531.004 - Water Construction Fund.Transfers In				
RE11-Transfers - Transfers In	0.00	835,000.00	0.00	0.00
531.005 - Water Construction Fund.Proceeds from Debt				
RE10-Financing - Other Financing Sources	1,031,995.73	22,133.60	15,126,000.00	11,960,000.00
<b>Revenue Total</b>	<b>\$1,031,995.73</b>	<b>\$857,133.60</b>	<b>\$15,126,000.00</b>	<b>\$14,960,000.00</b>
<i>Expenses</i>				
531.510 - Water Construction Fund.Production Operation				
EX3-Cap Imp - Capital Improvements	0.00	0.00	367,587.31	3,960,000.00
531.540 - Water Construction Fund.Distribution Operation				
EX3-Cap Imp - Capital Improvements	2,785,490.66	1,177,366.68	896,452.19	10,900,000.00
531.950 - Water Construction Fund.Debt Service				
EX4-Debt Serv - Debt Service	0.00	0.00	60,246.94	0.00
<b>Expense Total</b>	<b>\$2,785,490.66</b>	<b>\$1,177,366.68</b>	<b>\$1,324,286.44</b>	<b>\$14,860,000.00</b>
<b>535 Water Cap Imprmt Fund</b>				
<i>Revenue</i>				
535.001 - Water Cap Imprmt Fund.Operating Revenue				
RE06-Enterprise - Enterprise Revenues	12,390.00	14,670.00	2,539.00	14,000.00
RE09-Misc - Miscellaneous Revenue	0.00	24,072.45	0.00	0.00
535.004 - Water Cap Imprmt Fund.Transfers In				
RE11-Transfers - Transfers In	1,670,178.00	1,150,000.00	334,542.00	653,796.00
<b>Revenue Total</b>	<b>\$1,682,568.00</b>	<b>\$1,188,742.45</b>	<b>\$337,081.00</b>	<b>\$667,796.00</b>
<i>Expenses</i>				
535.199 - Water Cap Imprmt Fund.Special Appropriations				





## Annual Budget by Account Classification Report

Fund / Transaction Type / Department / Account Classification	Calendar 2021	Calendar 2022	Calendar 2023	Calendar 2024
	Actual Amount	Actual Amount	Actual Amount	Adopted Budget
EX2-Other Exp - Other Expenditures	0.00	7,960.00	0.00	0.00
535.510 - Water Cap Imprmt Fund.Production Operation				
EX3-Cap Imp - Capital Improvements	883,450.57	368,062.89	39,127.70	505,000.00
535.540 - Water Cap Imprmt Fund.Distribution Operation				
EX3-Cap Imp - Capital Improvements	637,872.95	452,615.76	839,149.60	390,000.00
<b>Expense Total</b>	<b>\$1,521,323.52</b>	<b>\$828,638.65</b>	<b>\$878,277.30</b>	<b>\$895,000.00</b>
<b>536 Water Rate Stablztn Fund</b>				
<b>Revenue</b>				
536.002 - Water Rate Stablztn Fund.Non-Operating Revenue				
RE09-Misc - Miscellaneous Revenue	9,172.67	15,946.96	49,642.87	22,000.00
536.004 - Water Rate Stablztn Fund.Transfers In				
RE11-Transfers - Transfers In	1,195,178.00	900,000.00	0.00	0.00
<b>Revenue Total</b>	<b>\$1,204,350.67</b>	<b>\$915,946.96</b>	<b>\$49,642.87</b>	<b>\$22,000.00</b>
<b>Expenses</b>				
536.980 - Water Rate Stablztn Fund.Transfers Out				
EX2-Other Exp - Other Expenditures	1,195,178.00	900,000.00	0.00	0.00
<b>Expense Total</b>	<b>\$1,195,178.00</b>	<b>\$900,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>538 Water Bond Service Fund</b>				
<b>Revenue</b>				
538.002 - Water Bond Service Fund.Non-Operating Revenue				
RE09-Misc - Miscellaneous Revenue	200.82	8,871.45	37,877.40	1,500.00
538.004 - Water Bond Service Fund.Transfers In				
RE11-Transfers - Transfers In	2,035,190.62	2,048,493.20	2,016,561.18	2,044,950.00
<b>Revenue Total</b>	<b>\$2,035,391.44</b>	<b>\$2,057,364.65</b>	<b>\$2,054,438.58</b>	<b>\$2,046,450.00</b>
<b>Expenses</b>				
538.950 - Water Bond Service Fund.Debt Service				
EX4-Debt Serv - Debt Service	2,053,312.52	2,052,687.52	2,044,687.52	2,044,950.00
<b>Expense Total</b>	<b>\$2,053,312.52</b>	<b>\$2,052,687.52</b>	<b>\$2,044,687.52</b>	<b>\$2,044,950.00</b>
<b>541 Wastewater Constructn Fd</b>				
<b>Revenue</b>				
541.005 - Wastewater Constructn Fd.Proceeds from Debt				
RE10-Financing - Other Financing Sources	1,725,695.12	4,119,967.40	3,638,760.00	13,542,400.00
<b>Revenue Total</b>	<b>\$1,725,695.12</b>	<b>\$4,119,967.40</b>	<b>\$3,638,760.00</b>	<b>\$13,542,400.00</b>
<b>Expenses</b>				
541.134 - Wastewater Constructn Fd.PW - Maint of Sanitary Co				
EX3-Cap Imp - Capital Improvements	2,000,038.70	1,939,801.25	1,862,574.00	500,000.00
541.510 - Wastewater Constructn Fd.Production Operation				
EX3-Cap Imp - Capital Improvements	0.00	0.00	227,120.00	10,242,400.00
541.950 - Wastewater Constructn Fd.Debt Service				
EX4-Debt Serv - Debt Service	0.00	16,440.57	3,444,887.66	3,431,634.00
<b>Expense Total</b>	<b>\$2,000,038.70</b>	<b>\$1,956,241.82</b>	<b>\$5,534,581.66</b>	<b>\$14,174,034.00</b>
<b>543 Riverside Nature Area Con</b>				
<b>Revenue</b>				
543.001 - Riverside Nature Area Con.Operating Revenue				
RE09-Misc - Miscellaneous Revenue	143.87	250.12	778.62	0.00
<b>Revenue Total</b>	<b>\$143.87</b>	<b>\$250.12</b>	<b>\$778.62</b>	<b>\$0.00</b>
<b>545 Wastewater Cap Imprvmt Fd</b>				
<b>Revenue</b>				
545.001 - Wastewater Cap Imprvmt Fd.Operating Revenue				
RE06-Enterprise - Enterprise Revenues	157,419.00	96,726.00	63,610.00	100,000.00
RE09-Misc - Miscellaneous Revenue	0.00	31,927.50	0.00	0.00





# Annual Budget by Account Classification Report

Fund / Transaction Type / Department / Account Classification	Calendar 2021	Calendar 2022	Calendar 2023	Calendar 2024
	Actual Amount	Actual Amount	Actual Amount	Adopted Budget
545.004 - Wastewater Cap Imprvmt Fd.Transfers In				
RE11-Transfers - Transfers In	1,400,945.00	883,444.00	544,426.00	673,205.00
<b>Revenue Total</b>	<b>\$1,558,364.00</b>	<b>\$1,012,097.50</b>	<b>\$608,036.00</b>	<b>\$773,205.00</b>
<b>Expenses</b>				
545.134 - Wastewater Cap Imprvmt Fd.PW - Maint of Sanitary Co				
EX3-Cap Imp - Capital Improvements	3,312,499.29	772,658.85	256,171.03	541,000.00
545.199 - Wastewater Cap Imprvmt Fd.Special Appropriations				
EX2-Other Exp - Other Expenditures	0.00	7,960.00	0.00	0.00
545.510 - Wastewater Cap Imprvmt Fd.Production Operation				
EX3-Cap Imp - Capital Improvements	514,565.60	454,710.88	380,290.65	810,000.00
<b>Expense Total</b>	<b>\$3,827,064.89</b>	<b>\$1,235,329.73</b>	<b>\$636,461.68</b>	<b>\$1,351,000.00</b>
<b>546 Wastewtr Rate Stablztn Fd</b>				
<b>Revenue</b>				
546.002 - Wastewtr Rate Stablztn Fd.Non-Operating Revenue				
RE09-Misc - Miscellaneous Revenue	11,788.86	20,495.23	63,801.66	28,000.00
546.004 - Wastewtr Rate Stablztn Fd.Transfers In				
RE11-Transfers - Transfers In	1,400,945.00	0.00	0.00	0.00
<b>Revenue Total</b>	<b>\$1,412,733.86</b>	<b>\$20,495.23</b>	<b>\$63,801.66</b>	<b>\$28,000.00</b>
<b>Expenses</b>				
546.980 - Wastewtr Rate Stablztn Fd.Transfers Out				
EX2-Other Exp - Other Expenditures	1,400,945.00	0.00	0.00	0.00
<b>Expense Total</b>	<b>\$1,400,945.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>548 Wastewater Bond Service</b>				
<b>Revenue</b>				
548.002 - Wastewater Bond Service.Non-Operating Revenue				
RE09-Misc - Miscellaneous Revenue	281.03	14,858.78	64,326.15	3,000.00
548.004 - Wastewater Bond Service.Transfers In				
RE11-Transfers - Transfers In	3,437,469.84	3,441,888.48	3,404,839.71	3,488,705.00
<b>Revenue Total</b>	<b>\$3,437,750.87</b>	<b>\$3,456,747.26</b>	<b>\$3,469,165.86</b>	<b>\$3,491,705.00</b>
<b>Expenses</b>				
548.950 - Wastewater Bond Service.Debt Service				
EX4-Debt Serv - Debt Service	3,453,050.00	3,446,550.00	3,441,900.00	3,449,088.00
<b>Expense Total</b>	<b>\$3,453,050.00</b>	<b>\$3,446,550.00</b>	<b>\$3,441,900.00</b>	<b>\$3,449,088.00</b>
<b>550 Parking Fund</b>				
<b>Revenue</b>				
550.001 - Parking Fund.Operating Revenue				
RE06-Enterprise - Enterprise Revenues	276,047.55	268,362.39	287,691.18	295,000.00
RE09-Misc - Miscellaneous Revenue	5,653.23	14,323.78	5,794.68	8,800.00
550.004 - Parking Fund.Transfers In				
RE11-Transfers - Transfers In	241,365.00	387,833.00	441,666.65	398,608.00
<b>Revenue Total</b>	<b>\$523,065.78</b>	<b>\$670,519.17</b>	<b>\$735,152.51</b>	<b>\$702,408.00</b>
<b>Expenses</b>				
550.100 - Parking Fund.General Operating				
EX1-Pers Serv - Personal Services & Benefits	75,488.06	76,790.55	80,662.54	83,773.00
EX2-Other Exp - Other Expenditures	71,579.09	79,328.24	89,182.80	89,311.00
550.552 - Parking Fund.Traffic Division				
EX1-Pers Serv - Personal Services & Benefits	54,997.25	72,558.22	119,718.36	126,196.00
EX2-Other Exp - Other Expenditures	21,361.50	16,274.75	39,266.78	40,000.00
EX3-Cap Imp - Capital Improvements	7,300.00	7,811.60	110,198.44	80,000.00
550.553 - Parking Fund.Parking Garage				
EX1-Pers Serv - Personal Services & Benefits	15,846.13	15,360.16	17,844.19	22,481.00
EX2-Other Exp - Other Expenditures	40,940.32	55,081.48	52,397.98	58,498.00
EX3-Cap Imp - Capital Improvements	0.00	0.00	61,865.70	12,000.00





## Annual Budget by Account Classification Report

Fund / Transaction Type / Department / Account Classification	Calendar 2021	Calendar 2022	Calendar 2023	Calendar 2024
	Actual Amount	Actual Amount	Actual Amount	Adopted Budget
550.950 - Parking Fund.Debt Service				
EX4-Debt Serv - Debt Service	241,365.00	187,833.00	191,666.65	190,149.00
<b>Expense Total</b>	<b>\$528,877.35</b>	<b>\$511,038.00</b>	<b>\$762,803.44</b>	<b>\$702,408.00</b>
<b>560 Golf Fund</b>				
<b>Revenue</b>				
560.001.051 - Golf Fund.Operating Revenue.Potter				
RE04-Chg Serv - Charges For Services	20,439.26	18,402.56	20,075.52	17,457.00
RE09-Misc - Miscellaneous Revenue	122,576.34	62,670.92	47,756.78	0.00
560.001.052 - Golf Fund.Operating Revenue.Twinrun				
RE09-Misc - Miscellaneous Revenue	8,707.99	113,987.57	132,523.67	218,105.00
560.004 - Golf Fund.Transfers In				
RE11-Transfers - Transfers In	12,665.58	37,666.16	12,621.86	12,667.00
<b>Revenue Total</b>	<b>\$164,389.17</b>	<b>\$232,727.21</b>	<b>\$212,977.83</b>	<b>\$248,229.00</b>
<b>Expenses</b>				
560.100 - Golf Fund.General Operating				
EX2-Other Exp - Other Expenditures	781.69	794.08	978.35	4,950.00
560.100.051 - Golf Fund.General Operating.Potter				
EX1-Pers Serv - Personal Services & Benefits	14,261.38	83.50	0.00	0.00
EX2-Other Exp - Other Expenditures	59,607.61	54,305.17	61,633.76	50,000.00
560.100.052 - Golf Fund.General Operating.Twinrun				
EX1-Pers Serv - Personal Services & Benefits	131,624.18	122,336.30	130,154.67	134,862.00
EX2-Other Exp - Other Expenditures	44,711.21	12,451.56	25,905.93	45,750.00
560.950 - Golf Fund.Debt Service				
EX4-Debt Serv - Debt Service	12,666.28	12,666.16	12,621.86	12,667.00
<b>Expense Total</b>	<b>\$263,652.35</b>	<b>\$202,636.77</b>	<b>\$231,294.57</b>	<b>\$248,229.00</b>
<b>610 Fleet Maintenance Fund</b>				
<b>Revenue</b>				
610.001 - Fleet Maintenance Fund.Operating Revenue				
RE09-Misc - Miscellaneous Revenue	31,970.42	43,678.18	51,837.89	0.00
610.004 - Fleet Maintenance Fund.Transfers In				
RE11-Transfers - Transfers In	0.00	0.00	0.00	5,054.00
610.008 - Fleet Maintenance Fund.Reimbursement of Expense				
RE04-Chg Serv - Charges For Services	2,900,169.52	3,129,505.66	3,395,435.51	3,835,138.00
<b>Revenue Total</b>	<b>\$2,932,139.94</b>	<b>\$3,173,183.84</b>	<b>\$3,447,273.40</b>	<b>\$3,840,192.00</b>
<b>Expenses</b>				
610.100 - Fleet Maintenance Fund.General Operating				
EX1-Pers Serv - Personal Services & Benefits	247,174.77	318,543.50	451,118.81	505,761.00
EX2-Other Exp - Other Expenditures	290,970.73	231,077.25	221,761.37	311,800.00
EX3-Cap Imp - Capital Improvements	157,701.73	0.00	141,874.07	170,000.00
610.611 - Fleet Maintenance Fund.Chargebacks				
EX1-Pers Serv - Personal Services & Benefits	841,289.72	725,860.44	860,765.18	961,831.00
EX2-Other Exp - Other Expenditures	1,494,008.17	2,037,761.46	1,805,170.80	1,888,500.00
610.655 - Fleet Maintenance Fund.Stores Department				
EX2-Other Exp - Other Expenditures	594.00	1,868.94	1,874.82	2,300.00
<b>Expense Total</b>	<b>\$3,031,739.12</b>	<b>\$3,315,111.59</b>	<b>\$3,482,565.05</b>	<b>\$3,840,192.00</b>
<b>620 Central Services</b>				
<b>Revenue</b>				
620.008 - Central Services.Reimbursement of Expense				
RE04-Chg Serv - Charges For Services	8,393,341.76	9,118,114.80	9,383,050.83	10,591,327.00
<b>Revenue Total</b>	<b>\$8,393,341.76</b>	<b>\$9,118,114.80</b>	<b>\$9,383,050.83</b>	<b>\$10,591,327.00</b>
<b>Expenses</b>				
620.615 - Central Services.Resident Services				
EX1-Pers Serv - Personal Services & Benefits	973,887.25	1,110,283.42	1,457,727.05	1,721,247.00





## Annual Budget by Account Classification Report

Fund / Transaction Type / Department / Account Classification	Calendar 2021	Calendar 2022	Calendar 2023	Calendar 2024
	Actual Amount	Actual Amount	Actual Amount	Adopted Budget
EX2-Other Exp - Other Expenditures	288,891.27	314,539.40	337,414.20	356,472.00
EX3-Cap Imp - Capital Improvements	0.00	88,174.81	36,100.84	0.00
<b>620.620 - Central Services.Economic Development</b>				
EX1-Pers Serv - Personal Services & Benefits	657,863.55	679,181.46	712,546.57	747,031.00
EX2-Other Exp - Other Expenditures	246,834.99	300,647.91	358,352.26	423,434.00
EX3-Cap Imp - Capital Improvements	0.00	0.00	44,855.00	0.00
<b>620.620.935 - Central Services.Economic Development.Ham Ent Pk Maintenance</b>				
EX2-Other Exp - Other Expenditures	507.73	341.80	365.26	0.00
<b>620.624.624 - Central Services.Strategy &amp; Information.Administration</b>				
EX1-Pers Serv - Personal Services & Benefits	246,454.54	225,896.10	245,999.39	228,447.00
EX2-Other Exp - Other Expenditures	79,115.08	1,923.54	1,729.03	450.00
<b>620.624.625 - Central Services.Strategy &amp; Information.Information Technologies</b>				
EX1-Pers Serv - Personal Services & Benefits	534,016.88	569,306.30	639,164.15	763,575.00
EX2-Other Exp - Other Expenditures	1,630,448.72	2,206,138.22	1,868,815.83	2,040,375.00
EX3-Cap Imp - Capital Improvements	5.72	0.00	0.00	0.00
<b>620.624.626 - Central Services.Strategy &amp; Information.GIS</b>				
EX1-Pers Serv - Personal Services & Benefits	287,588.86	294,079.56	308,367.72	329,232.00
EX2-Other Exp - Other Expenditures	70,337.72	2,640.22	2,748.07	5,360.00
<b>620.640 - Central Services.Utility Retirement</b>				
EX1-Pers Serv - Personal Services & Benefits	58,196.21	58,855.06	56,309.78	56,404.00
<b>620.650 - Central Services.Customer Service</b>				
EX1-Pers Serv - Personal Services & Benefits	1,085,507.92	1,001,527.71	1,025,852.55	1,257,192.00
EX2-Other Exp - Other Expenditures	952,349.66	997,712.53	963,663.15	1,106,360.00
EX3-Cap Imp - Capital Improvements	4,908.10	630.00	1,196.63	10,000.00
<b>620.655 - Central Services.Stores Department</b>				
EX1-Pers Serv - Personal Services & Benefits	152,666.01	120,298.34	144,215.88	157,004.00
EX2-Other Exp - Other Expenditures	8,089.77	11,425.02	10,974.64	5,900.00
<b>620.656 - Central Services.Storeroom Inventory dept.</b>				
EX2-Other Exp - Other Expenditures	(1,499.32)	9,143.18	4,954.07	30,000.00
<b>620.665 - Central Services.Meter Reading</b>				
EX1-Pers Serv - Personal Services & Benefits	101,991.15	83,547.60	101,903.38	108,915.00
EX2-Other Exp - Other Expenditures	521,308.78	541,611.87	609,997.39	652,140.00
EX3-Cap Imp - Capital Improvements	25,660.55	737.62	0.00	2,000.00
<b>620.680 - Central Services.Telecommunications Techng</b>				
EX1-Pers Serv - Personal Services & Benefits	431,067.42	443,166.07	438,688.26	538,889.00
EX2-Other Exp - Other Expenditures	35,643.88	65,450.24	16,063.80	50,900.00
<b>Expense Total</b>	<b>\$8,391,842.44</b>	<b>\$9,127,257.98</b>	<b>\$9,388,004.90</b>	<b>\$10,591,327.00</b>
<b>640 Central Benefits Fund</b>				
<i>Revenue</i>				
640.001 - Central Benefits Fund.Operating Revenue				
RE09-Misc - Miscellaneous Revenue	2,960,354.25	210,433.27	180,262.94	0.00
RE10-Financing - Other Financing Sources	219,942.30	219,938.30	530,123.16	819,828.00
640.004 - Central Benefits Fund.Transfers In				
RE11-Transfers - Transfers In	500,000.00	1,395,836.00	500,000.00	1,300,000.00
<b>Revenue Total</b>	<b>\$3,680,296.55</b>	<b>\$1,826,207.57</b>	<b>\$1,210,386.10</b>	<b>\$2,119,828.00</b>
<i>Expenses</i>				
640.100 - Central Benefits Fund.General Operating				
EX2-Other Exp - Other Expenditures	87,737.37	1,452,626.00	591,865.95	1,350,000.00
640.980 - Central Benefits Fund.Transfers Out				
EX2-Other Exp - Other Expenditures	3,595,836.00	400,000.00	1,400,000.00	205,232.00
<b>Expense Total</b>	<b>\$3,683,573.37</b>	<b>\$1,852,626.00</b>	<b>\$1,991,865.95</b>	<b>\$1,555,232.00</b>
<b>650 Economic Budget Stabilization</b>				
<i>Revenue</i>				
650.004 - Economic Budget Stabilization.Transfers In				





## Annual Budget by Account Classification Report

Fund / Transaction Type / Department / Account Classification	Calendar 2021	Calendar 2022	Calendar 2023	Calendar 2024
	Actual Amount	Actual Amount	Actual Amount	Adopted Budget
RE11-Transfers - Transfers In	2,200,000.00	0.00	0.00	0.00
<b>Revenue Total</b>	<b>\$2,200,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Expenses</b>				
650.100 - Economic Budget Stabilization.General Operating				
EX2-Other Exp - Other Expenditures	0.00	0.00	3,000,000.00	0.00
<b>Expense Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,000,000.00</b>	<b>\$0.00</b>
<b>660 Champion Mill Reserve</b>				
<b>Revenue</b>				
660.004 - Champion Mill Reserve.Transfers In				
RE11-Transfers - Transfers In	7,000,000.00	0.00	0.00	0.00
<b>Revenue Total</b>	<b>\$7,000,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>715 Unclaimed Monies Fund</b>				
<b>Revenue</b>				
715.001 - Unclaimed Monies Fund.Operating Revenue				
RE09-Misc - Miscellaneous Revenue	5,011.27	1,272.38	325.00	5,000.00
<b>Revenue Total</b>	<b>\$5,011.27</b>	<b>\$1,272.38</b>	<b>\$325.00</b>	<b>\$5,000.00</b>
<b>Expenses</b>				
715.100 - Unclaimed Monies Fund.General Operating				
EX2-Other Exp - Other Expenditures	4,084.08	9,856.58	16,536.10	20,000.00
<b>Expense Total</b>	<b>\$4,084.08</b>	<b>\$9,856.58</b>	<b>\$16,536.10</b>	<b>\$20,000.00</b>
<b>730 Benninghoffen Trust Fund</b>				
<b>Revenue</b>				
730.100 - Benninghoffen Trust Fund.General Operating				
RE09-Misc - Miscellaneous Revenue	408.79	705.84	2,166.94	1,000.00
<b>Revenue Total</b>	<b>\$408.79</b>	<b>\$705.84</b>	<b>\$2,166.94</b>	<b>\$1,000.00</b>
<b>Expenses</b>				
730.100 - Benninghoffen Trust Fund.General Operating				
EX2-Other Exp - Other Expenditures	421.47	484.69	1,892.50	1,000.00
<b>Expense Total</b>	<b>\$421.47</b>	<b>\$484.69</b>	<b>\$1,892.50</b>	<b>\$1,000.00</b>
<b>775 Sinking Fund</b>				
<b>Revenue</b>				
775.004 - Sinking Fund.Transfers In				
RE11-Transfers - Transfers In	2,250,431.39	3,038,999.92	3,201,329.12	3,825,297.00
<b>Revenue Total</b>	<b>\$2,250,431.39</b>	<b>\$3,038,999.92</b>	<b>\$3,201,329.12</b>	<b>\$3,825,297.00</b>
<b>Expenses</b>				
775.215 - Sinking Fund.Ham. Cap & Debt Payments				
EX4-Debt Serv - Debt Service	2,216,532.74	2,368,192.87	2,438,982.77	2,928,011.00
775.301 - Sinking Fund.Sp. Assessments Debt Pmts				
EX4-Debt Serv - Debt Service	491,989.27	437,706.05	684,890.09	420,829.00
775.311 - Sinking Fund.Lewis Farm				
EX4-Debt Serv - Debt Service	234,444.26	1,071,947.60	0.00	0.00
775.357 - Sinking Fund.Marcum Apartments TIF Fund				
EX4-Debt Serv - Debt Service	77,456.26	77,456.26	77,456.26	77,457.00
775.361 - Sinking Fund.Sidewalk Spec Assessments - 2022				
EX4-Debt Serv - Debt Service	0.00	0.00	0.00	108,000.00
775.362 - Sinking Fund.Sidewalk Spec Assessments - 2023				
EX4-Debt Serv - Debt Service	0.00	0.00	0.00	291,000.00
<b>Expense Total</b>	<b>\$3,020,422.53</b>	<b>\$3,955,302.78</b>	<b>\$3,201,329.12</b>	<b>\$3,825,297.00</b>
<b>Total Revenue</b>	<b>\$326,630,167.19</b>	<b>\$378,222,429.94</b>	<b>\$375,753,282.87</b>	<b>\$382,948,814.00</b>
<b>Total Expenses</b>	<b>\$327,025,191.24</b>	<b>\$332,738,463.30</b>	<b>\$361,915,189.11</b>	<b>\$383,260,734.00</b>



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# APPENDIX

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## Glossary

**Abatement:** A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

**Accounting System:** The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

**Accrued Interest:** The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

**Amortization:** The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

**Appropriation:** A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

**Arbitrage:** As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

**Assessed Valuation:** A value assigned to real estate or other property by a government as the basis for levying taxes.

**Audit:** An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

**Audit Report:** Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

**Available Funds:** Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

**Balance Sheet:** A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

**Balanced Budget:** A situation in the budgeting process where total expected revenues are equal to planned spending.

**Bond:** A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

**Bonds Authorized and Unissued:** Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

**Bond Indenture:** The contract associated with a bond. The terms of a bond indenture include a description of the bond features, restrictions placed on the issuer, and the actions that will be triggered if the issuer fails to make timely payments.

**Bond Issue:** Generally, the sale of a certain number of bonds at one time by a governmental unit.

**Bond Rating (Municipal):** A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

**Budget:** A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)





**Capital Assets:** All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

**Capital Budget:** An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

**Cash:** Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

**Cash Management:** The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

**Certificate of Deposit (CD):** A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

**Classification of Real Property:** Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

**Collective Bargaining:** The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

**Consumer Price Index:** The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

**Cost-Benefit Analysis:** A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

**Debt Burden:** The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

**Debt Service:** The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

**Deficit:** A budget deficit occurs when expenses exceed revenue.

**Encumbrance:** A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

**Enterprise Funds:** An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

**Estimated Receipts:** A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

**Exemptions:** A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

**Expenditure:** An outlay of money made by municipalities to provide the programs and services within their approved budget.

**Fiduciary Funds:** Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

**Fixed Assets:** Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

**Fixed Costs:** Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

**Full Faith and Credit:** A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

**Full-Time Equivalent (FTE):** Refers to the unit of measurement equivalent to an individual worker. In general, one FTE is valued at 2,080 hours of work per year.

**Fund:** An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

**Fund Accounting:** Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

**GASB 34:** A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

**GASB 45:** This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

**General Fund:** The fund used to account for most financial resources and activities governed by the normal appropriation process.

**General Obligation Bonds:** Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

**Governing Body:** A board, committee, commission, or other executive or policymaking body of a municipality or school district.

**Governmental Fund:** Funds that are used to account for activities primarily supported by taxes, grants, and similar revenue sources. Within the category of Governmental Funds, there are five types: General Fund, special revenue funds, debt service funds, capital project funds, and permanent funds.

**Indirect Cost:** Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

**Interest:** Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

**Interest Rate:** The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

**Investments:** Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

**Line Item Budget:** A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

**Local Aid:** Revenue allocated by the state or counties to municipalities and school districts.

**Major Fund:** 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.

**Maturity Date:** The date that the principal of a bond becomes due and payable in full.

**Municipal(s):** (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

**Non-Major Fund:** Any fund whose revenues or expenditures, excluding other financing sources and uses, do not constitute more than 10% of the revenues or expenditures of the appropriated budget.

**Note:** A short-term loan, typically with a maturity date of a year or less.

**Objects of Expenditures:** A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

**Official Statement:** A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

**Operating Budget:** A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

**Overlapping Debt:** A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

**Performance Budget:** A budget that stresses output both in terms of economy and efficiency.

**Principal:** The face amount of a bond, exclusive of accrued interest.

**Program:** A combination of activities to accomplish an end.

**Program Budget:** A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

**Proprietary Fund:** Funds that are used to report on activities financed primarily by revenues generated by the activities themselves, such as a municipal utility.

**Purchased Services:** The cost of services that are provided by a vendor.

**Refunding of Debt:** Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

**Reserve Fund:** An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.



**Revaluation:** The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

**Revenue Anticipation Note (RAN):** A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

**Revenue Bond:** A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

**Revolving Fund:** Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

**Sale of Real Estate Fund:** A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

**Special Assessments:** Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

**Stabilization Fund:** A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

**Surplus Revenue:** The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

**Tax Rate:** The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

**Tax Title Foreclosure:** The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

**Trust Fund:** In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

**Uncollected Funds:** Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

**Undesignated Fund Balance:** Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

**Unreserved Fund Balance (Surplus Revenue Account):** The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

**Valuation (100 Percent):** The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

