



2015 City of Hamilton
BUTLER COUNTY OHIO 

Adopted Annual Budget

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Hamilton
Ohio**

For the Fiscal Year Beginning

January 1, 2014

Executive Director

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How to Use This Budget Book

How to Use This Document

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

Organization of This Book

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

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

City Overview — This section contains the City Manager's Letter, an outline of Hamilton's history, and information about financial policies of the City including debt. Pages 1-22.

Budget Overview — Discusses the budgetary development process as well as the fund classifications of the City. Also included are information regarding the City's economic climate and fiscal history, staffing trends, and assumptions used to develop the 2015 Adopted Operating Budget with respect to budgetary trends. The All Funds Budget Summary and Fund Matrix introduce the budget for Fiscal Year 2015 and the Capital Budget Summary outlines capital investment priorities in 2015. Pages 23-48.

Department Overviews — This section illustrates historical and current financial data for each of the City's organizational departments. Also included are the purpose and function of the City of Hamilton's various departments and divisions as well as goals and accomplishments, departmental missions, and staffing trends. Pages 49-94.

Hamilton Highlights

Hamilton Highlights have been included throughout the budget book on pages that would have otherwise been left blank. These one-page features provide information about awards, accomplishments, and exciting endeavors of the City of Hamilton. Photos and descriptions accompany each highlight to provide interesting information about notable accomplishments and initiatives within the City.

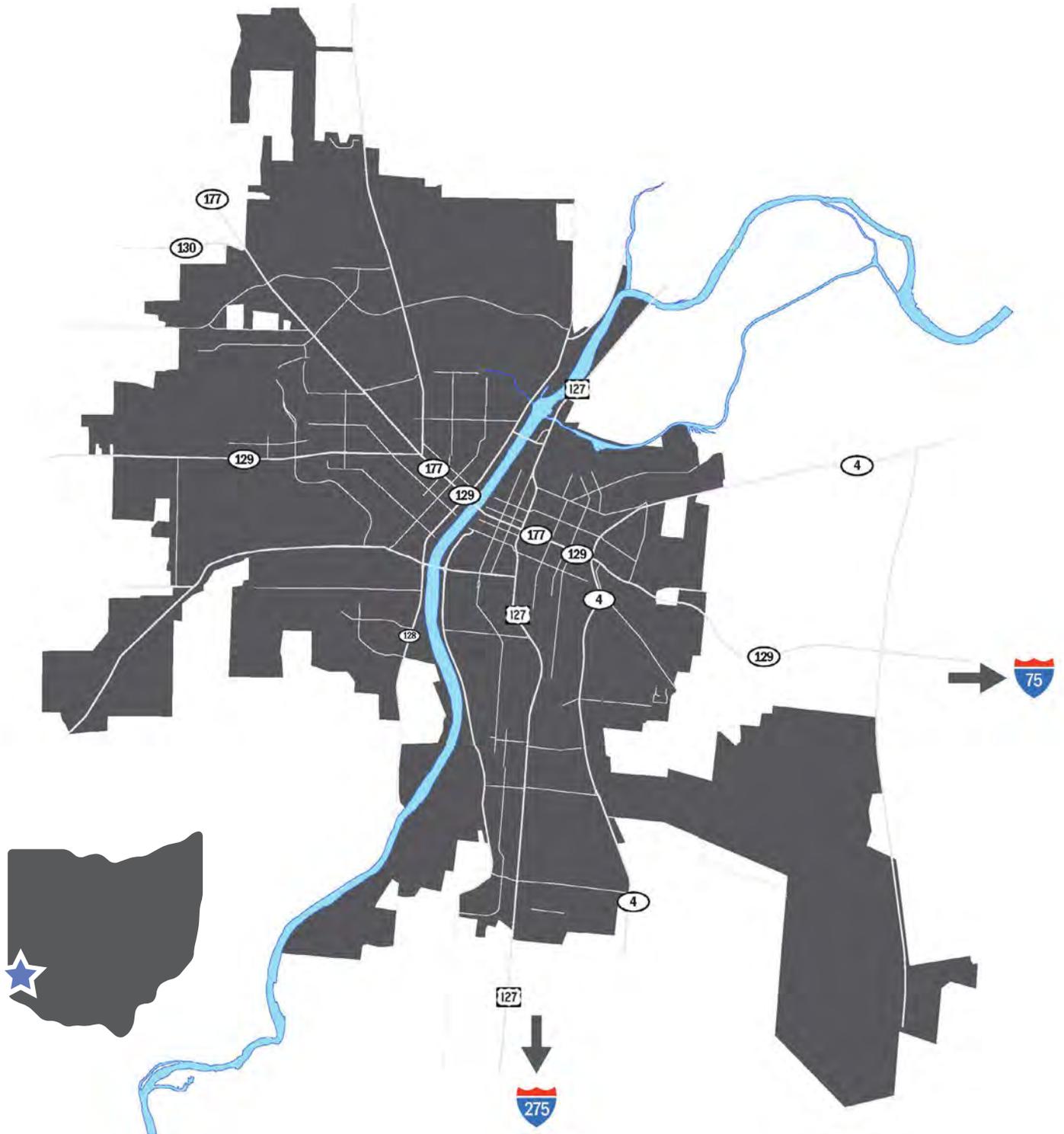
More About Your City.....	pXVI
Tree City USA	p17
Explore City Debt	p22
Economic Development	p27
Marcum Park	p61
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Reliable Public Power Provider	p91
Green Business Awards.....	p118
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Award Winning Natural Gas	p140
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Financial Summaries —Outlines revenues and expenditures as well as the purpose of various City funds, including: General Fund, Special Revenue Funds, Capital Projects Funds, Debt Service Fund, Enterprise Funds, Internal Service Funds, and Trust and Agency Funds. Pages 95-148.

Appendices — Provides statistical and supplemental data as well as a glossary of common terms used throughout the budget document. Pages 149-157.

Classification Summary — The full fund Classification Summary outlining revenues and expenditures of the 2015 Budget adopted by the Hamilton City Council through appropriations ordinance OR2014-12-113. Pages 158 - 178.

Map of Hamilton



2015 List of Principal Officials

ELECTED OFFICIALS

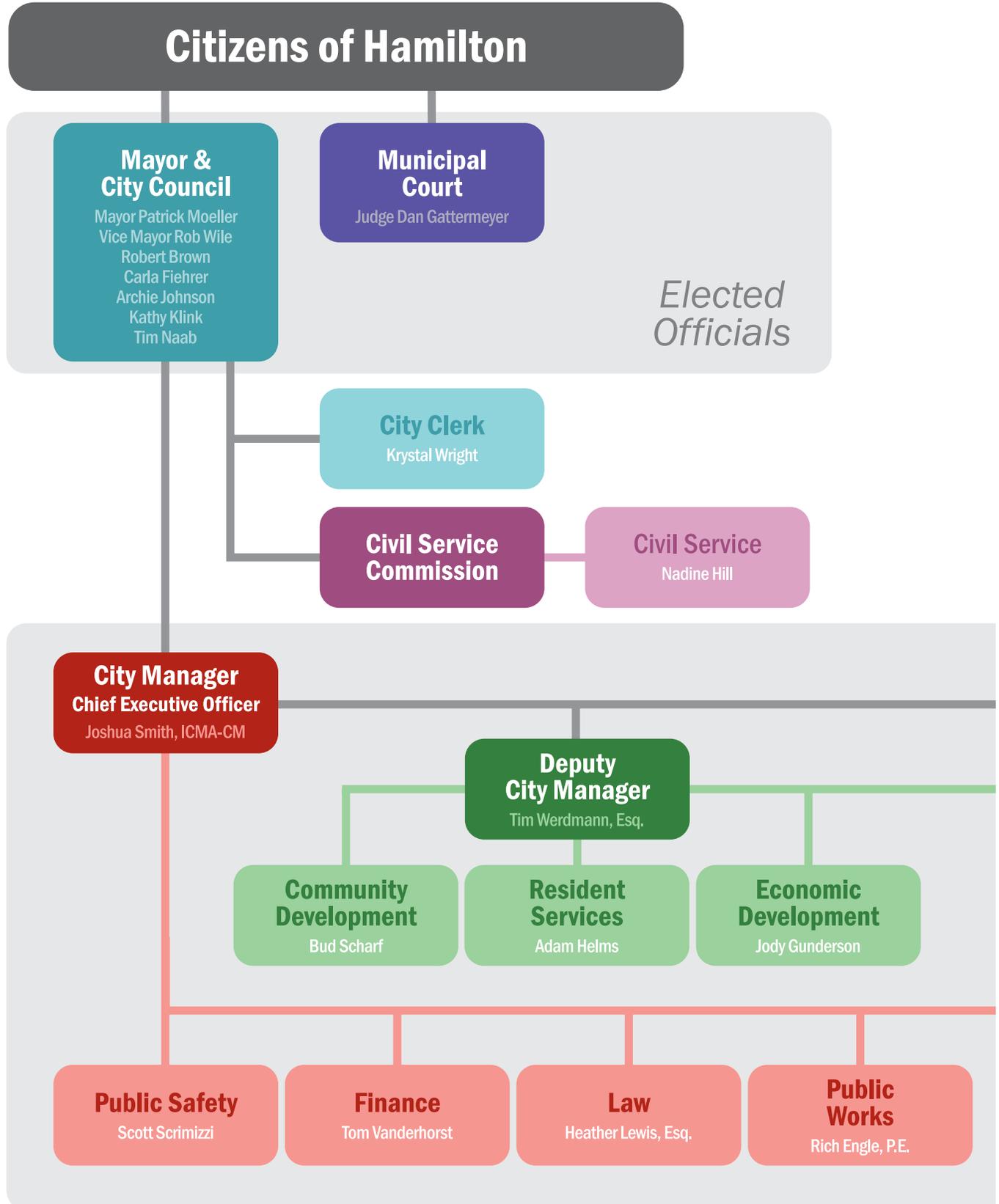
Pat Moeller	Mayor
Rob Wile	Vice Mayor
Robert M. Brown	Council Member
Carla Fiehrer	Council Member
Archie Johnson	Council Member
Kathleen Klink	Council Member
Timothy Naab	Council Member
Daniel J. Gattermeyer	Municipal Court Judge

The principal officials listed reflect the organizational structure of the City of Hamilton during 2015. The organizational chart on the following page as well as individual departmental descriptions and related organizational charts illustrate changes in the organizational structure adopted by the Hamilton City Council on January 8, 2014 through Ordinances OR2014-1-1, OR2014-1-2, OR2014-1-4 and on June 25, 2014 through Ordinances OR2014-6-56, and OR2014-6-57 .

ADMINISTRATIVE PERSONNEL

Joshua A. Smith	City Manager
Timothy Werdmann	Deputy City Manager
Doug Childs	Director of Utility Operations
Kevin Maynard	Director of Electric
Timothy E. Bigler	Acting Director of Energy Management
Michael R. Perry	Director of Project Implementation
Tom Vanderhorst	Director of Finance
J. Scott Scrimizzi	Director of Public Safety
Steve Dawson	Fire Chief
Craig Bucheit	Police Chief
Heather Lewis, Esq.	Director of Law - Millikin & Fitton Law Firm
Richard Engle, P.E.	Director of Public Works
Eugene "Bud" Scharf	Director of Community Development
Nadine Hill	Director of Civil Service and Personnel
Adam Helms	Director of Resident Services
Jody Gunderson	Director of Economic Development
Manju Bhargava	Acting Director of Information Technology
Krystal Wright	City Clerk

2015 City Organizational Chart

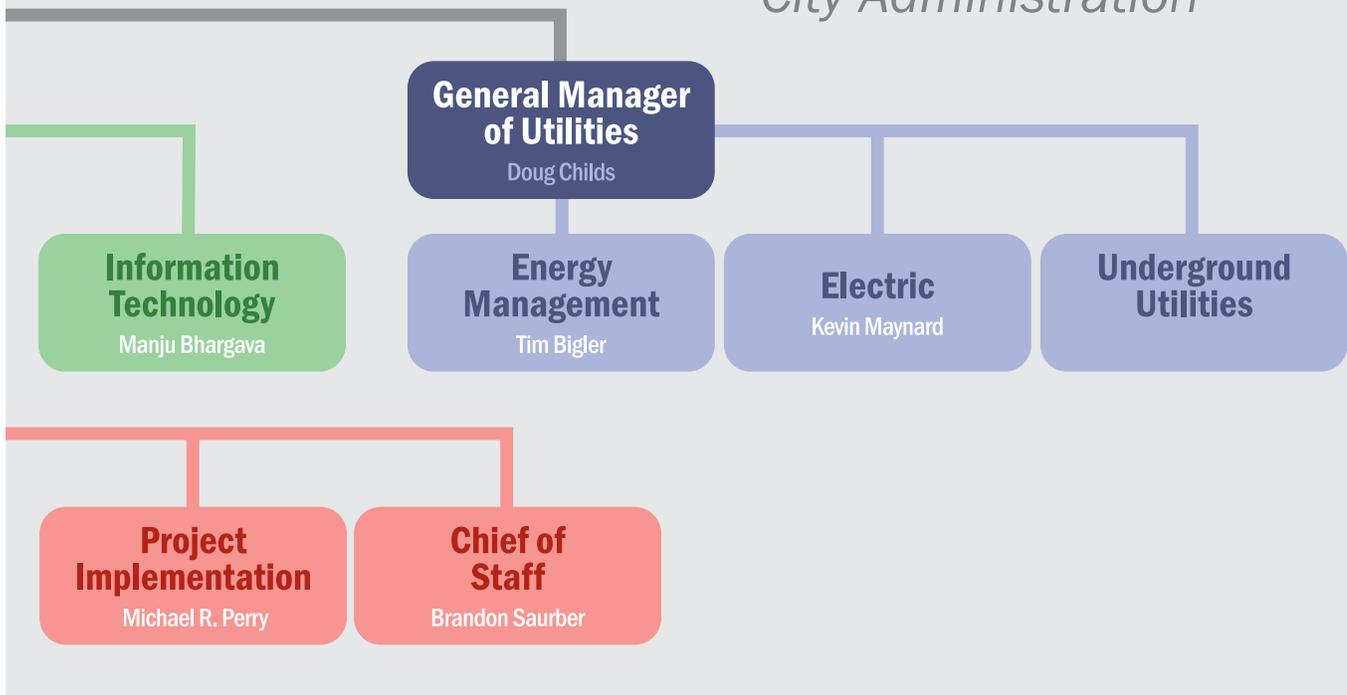


City of Hamilton

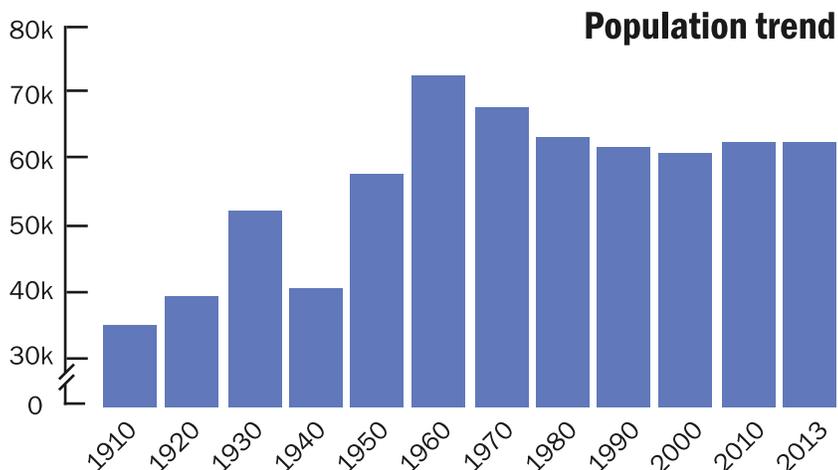
BUTLER COUNTY OHIO



City Administration



Hamilton at a Glance



Household Income

Income Level	Percentage
Less than \$10k	10.1%
\$10k to \$15k	7.3%
\$15k to \$25k	15.3%
\$25k to \$35k	12.5%
\$35k to \$50k	18.1%
\$50k to \$75k	19.6%
\$75k to \$100k	8.8%
\$100k to \$150k	5.8%
\$150k to \$200k	1.8%
\$200k or more	0.6%

Hamilton's Top Employers in 2014

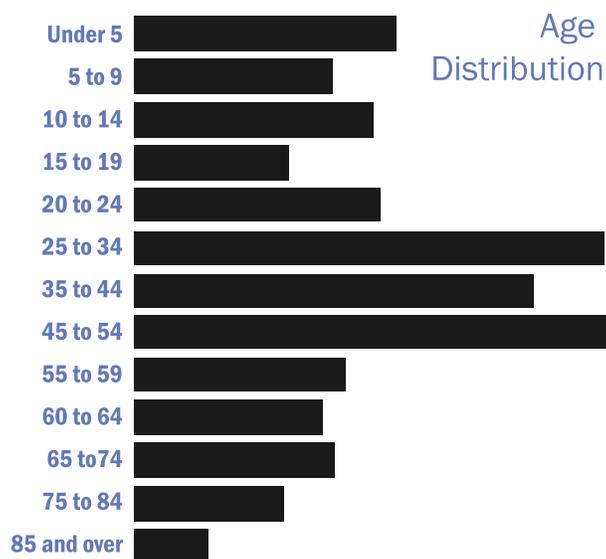
Company	Industry	Employees
Butler County	Government	1,750
Hamilton City School District	Education	1,095
Fort Hamilton Hospital	Health Care	1,020
Community First Solutions	Health Care	650
City of Hamilton	Government	640
Miami University - Hamilton	Education	435
ThyssenKrupp Bilstein of America	Manufacturing	390
Meijer	Retail	325
The Kroger Company	Retail	250
Bethesda Butler Hospital	Health Care	245
Valeo Climate Control	Manufacturing	235
First Financial Bank	Financial	230
Vinylmax (HQ)	Manufacturing	190
Interstate Warehousing	Distribution	190
Connector Manufacturing	Manufacturing	150
Matandy Steel & Metal Products	Manufacturing	110

Educational Obtainment

Education Level	Percentage
Less than High School	14.5%
High School	43.4%
Some College	20.2%
Associates	6.7%
Bachelors	10.7%
Advanced Degree	4.5%

General Info

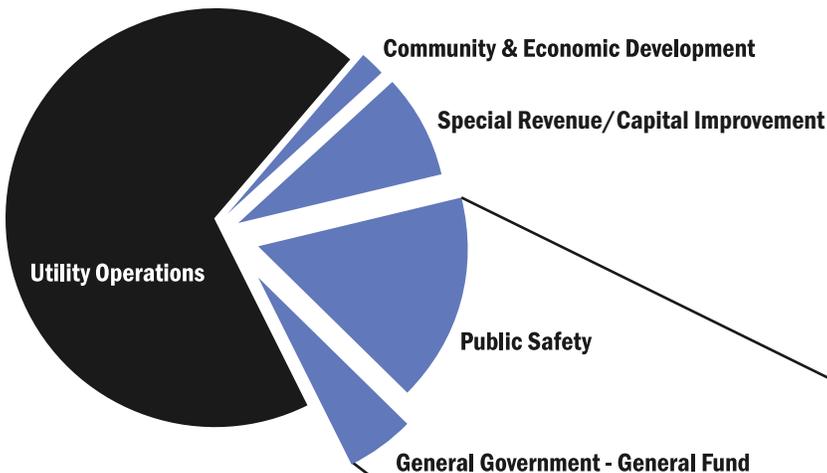
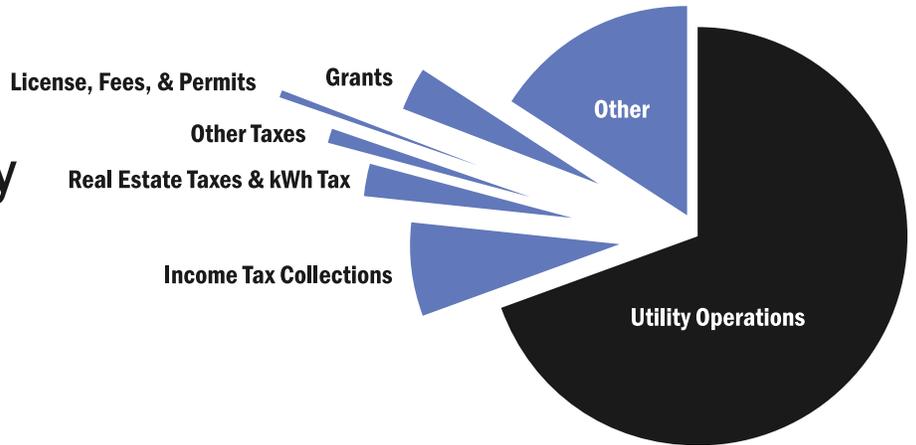
Median Age	35.4
Percentage Male/Female	45.9%/54.1%
Total Households	25,234
Median Household Income	\$40,189
Estimated 2014 Unemployment	5.8%



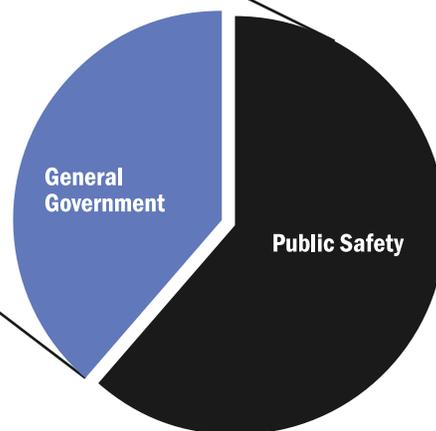
Source: U.S. Census Bureau; City of Hamilton Economic Development Department.

Budget at a Glance

\$322.6MM | Where the Money Comes From
All Funds



Where the Money Goes | **\$323.4MM**
All Funds



\$42.2MM | Where the Money Goes
General Fund Only

Strategic Plan Summary

The City of Hamilton's Strategic Plan and related planning process are based on the Objectives, Goals, Strategies, Measures (OGSM) strategy utilized by Procter and Gamble, the world's largest and most profitable consumer products company headquartered in nearby Cincinnati, Ohio. Hamilton's Strategic Plan is evaluated and updated annually at the Executive and Council level during a third party facilitated retreat.

The annual review and revision of strategies and measures related to the City's Strategic Plan took place during the development of the 2015 Budget and related public documents, such as this budget book. What you are seeing today represents the evolution of this process and our overall organizational mission, vision, values, and strategies to be employed moving forward. Please note that our strategic plan may be fine tuned throughout the upcoming year and in the future to reflect the collaborative strategic planning process of the City.

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

Mission: To provide effective and valued services that improve the quality of life in Hamilton.

Our Values

Passion for Hamilton

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

Own the Outcome

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

Respect

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

Sense of Urgency

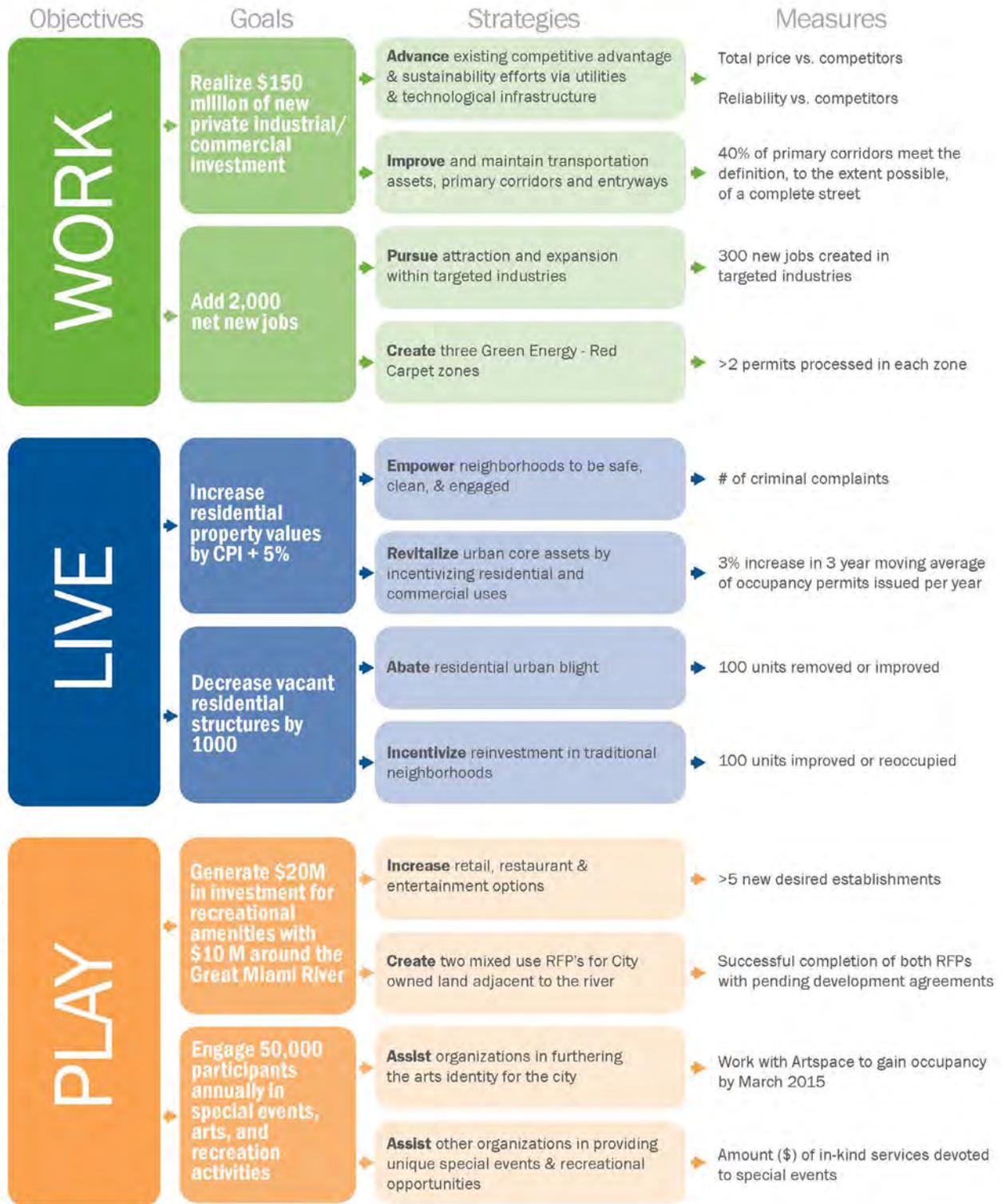
City of Hamilton employees show a bias for action. When a task is in front of us, we move swiftly and thoughtfully. We show our customers what dedication looks like by not only meeting, but exceeding expectations daily in our delivery of quality services.

Innovate

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



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



STRATEGIC PLAN SUMMARY: 2014-2018



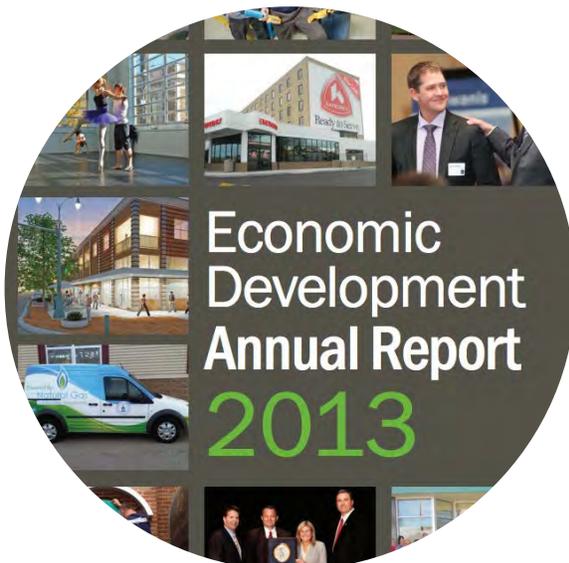
Hamilton Highlight

Find out more about your city with these award winning documents!

Initiative Update

Find out more about ongoing initiatives and projects occurring in Hamilton in this award winning public document.

tinyurl.com/COHinitiative



The Economic Development Annual Report highlights the department's achievements for the previous year including business attraction, retention, and expansion projects. It also showcases downtown revitalization, as well as public relations and marketing campaigns.

tinyurl.com/COHEconDev

2015 Budget

City Overview



City of Hamilton
BUTLER COUNTY OHIO

About the City of Hamilton

Hamilton's Regional Placement



The City of Hamilton is located in the heart of the Cincinnati-Dayton metroplex in the southwestern region of the State of Ohio. Hamilton is the county seat of Butler County and covers an area of approximately 22 square miles bisected by the Great Miami River.

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

By 1800, the fort had been abandoned and Hamilton began transitioning to an agricultural and regional trading town. The town was mapped, government was seated, and the town was named by 1803. Hamilton was formally incorporated as a city by the Ohio General Assembly in 1810.

By the mid-1800s, Hamilton had become a significant manufacturing city, producing machines and equipment used to process the region's farm produce. Completed in 1845, the Hamilton Hydraulic system spurred one of Hamilton's greatest periods of industrial and population growth from 1840 to 1860. The hydraulic system was instrumental in the expansion of industry in Hamilton and later attracted Henry Ford to the city after World War I when he sought a site for a tractor factory. The factory was later converted to produce auto parts.

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

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

In March of 1913, Hamilton suffered a devastating flood as the Great Miami River rose after five days of heavy rains. An amount equivalent to around one month's discharge of water over Niagara Falls flowed through the Miami River Valley during the ensuing flood and waters rose with unexpected suddenness, reaching up to eighteen feet in some areas of the City. Approximately 200 residents lost their lives in the Flood of 1913 and damage in the Miami River Valley was calculated at \$100,000,000, the equivalent of \$2,000,000,000 in today's value.



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



Image of the 1913 flood courtesy of the Lane Public Library

In the 1920s, many Chicago gangsters had second homes in Hamilton, earning the city the nickname of “Little Chicago.” Manufacturing continued through the early 20th century as factories transitioned to produce military supplies, such as tank turrets, Liberty ships and submarine engines, during World War II.

A new interstate highway system was constructed in the 1950s. A decision to reduce traffic flow through the city by having Interstate Highway 75 (I-75) by-pass the City left Hamilton disconnected from the newest transportation network until Hamilton gained direct interstate access when the Butler County Veterans Highway (State Route 129) was built in 1999.

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

The City of Hamilton was declared the City of Sculpture in 2000 by Governor Robert “Bob” Taft and is home to many public art installations, including Pyramid Hill Sculpture Park. Several recent City initiatives focus on enhancing the quality of life for residents through community experiences involving the arts, recreation, music, and a vibrant downtown core. RiversEdge, a waterfront amphitheater, was completed in 2014 and there are plans to create “complete streets” designed and operated to enable safe access for all users: pedestrians, bicyclists, motorists and bus riders of all ages and abilities. Residents also receive extremely competitive utility services from the City and residents enjoy the “World’s Best Water”(as named by the Berkeley Springs International Competition in 2010 and 2015) in their homes.



The Hamilton Fairfield Symphony Orchestra performs at the new RiversEdge amphitheater



Alexander Hamilton sculpture “The American Cape” by Kristen Bisbal

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

Letter From the City Manager

December 1, 2014

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

In accordance with the Charter of the City of Hamilton, the proposed annual budget for the fiscal year beginning January 1, 2015 and ending December 31, 2015, has been submitted for your consideration.

The budget presents in summary form the revenues and expenditures for each of the City's funds. The budget, which has been reviewed the past several months at Finance Committee Meetings, will be discussed with the first and second readings of the Budget Ordinance occurring at the December 10th and December 17th Meetings of Council, respectively.

Summary

Since 2008, economic challenges have led to a decrease in revenues for our General Fund. Accordingly, we have made a significant number of cuts over the past 4 years and have effectively cut our General Fund expenses by more than \$7.50 million using 2009 constant dollars. To deliver the best services possible, we needed to become more creative, innovative, and operate with a sense of urgency.

We have worked to become leaner and developed interdepartmental synergies that allow us to work more efficiently. In 2014, the City reorganized departments to streamline operations. Moreover, the strategic plan set forth by Council encourages cross-functional strategy teams that will allow city staff to work more effectively to achieve measurable goals.

Revenues and Expenditures in 2009 Constant Dollars



Our organizational values focus on having a passion for Hamilton, being innovative, and owning every outcome. The OGSM (Objectives, Goals, Strategies, and Measures) strategic planning approach utilized by Cincinnati-based Fortune 100 Company Procter & Gamble, better equips our organization to incorporate measurements and metrics to achieve our goals. Additionally, the City continues its quest to a formal budgeting for outcomes platform, which will help us achieve our objectives.

More on Budgeting for Outcomes

Budgeting for Outcomes is a type of priority-based budgeting that connects government spending to results within the community. Departments prepare budgets based on the programs and services provided.

While transitioning to a formal Budgeting for Outcomes process will not be simple from a practical perspective, it is a relatively easy formula as explained by the Government Finance Officers Association:

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

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

2015 Budget in Brief

The City's All Funds Budget totals \$323,400,759 for 2015. This amount includes the General Fund, Special Revenue Funds, Capital Projects Funds, Debt Retirement Fund, Enterprise Funds, Internal Service Funds and Trust Funds. The 2015 Requested Budget is just over 6.5% higher than the 2014 Adopted Budget primarily due to increases in the following:

- \$7.65 million in the Electric Capital Improvement Fund – Transfer out to pay \$4.00 million BAN for East High St Improvements. Almost \$2.00 million to partially replenish the Electric Rate Stabilization Fund
- \$4.70 million in the Wastewater Capital Improvement Fund – Main Lining
- \$4.40 million in the Electric Fund – Increased Sales equals Increased Power Supply Costs
- \$1.50 million in the Hydroelectric Operations Fund – Anticipated Operating Costs for Meldahl Plant in 2015
- The 27th pay over \$2.00 million for all funds (further explanation regarding the 27th pay can be found below)

General Fund

The General Fund revenue is budgeted at just over \$40.50 million. Of this \$40.50 million, approximately \$990K are one time revenue items comprised of transfers from Public Safety Pension and Levy Funds along with a \$75,000 transfer from the Unclaimed Monies Fund.

The General Fund along with all City funds has 27 pay dates in 2015. The City pays on a bi-weekly basis and normally has 26 pay dates in a year. The 27th pay is an anomaly that occurs every 11 years. This extra pay is expected to cost the General Fund approximately \$1.10 million in 2015. General Fund Expenditures are budgeted at almost \$42.20 million creating a structural imbalance once again in the General Fund. Nearly 62% of the \$42.20 million has been used for Public Safety. The City has taken action to reduce this structural imbalance of prior years by decreasing Full Time Equivalent (FTE) employees by 85 (all funds) since 2009. Unfortunately, this has not been enough as the City looks to draw upon its fund balance in the General Fund to make up the \$1.63 million deficit in 2015.

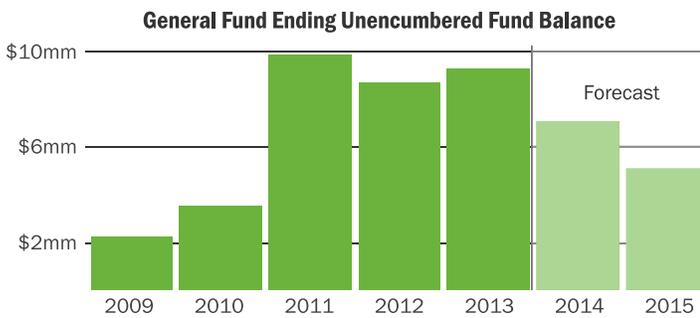
The City has exhausted all known one-time revenue items and projects revenues to return to normal levels in 2016 as a result of using up the one-time revenues. The City along with every other municipality in Ohio must be ready to offset the impact of Ohio House Bill 5, aimed at municipal income tax uniformity. This bill could cost the City in excess of \$350,000 in lost income tax revenue per year beginning in 2016.

While many positive economic development efforts have come to fruition and Hamilton will return to a great place to work, live and play, it will take time to bounce back from the Great Recession and the loss of many major employers in the City. Therefore, the City must look to decrease the levels of expenditures while still maintaining an adequate level of service for the citizens and businesses located in Hamilton.

All Funds Expenditures	2012	2013	2014	2014	2015	Change from 2014	
	Actual	Actual	Adopted	Amended	Adopted	Adopted	Adopted
General Fund	42,878,989	41,818,120	41,754,519	43,680,189	42,184,097	429,578	1.0%
Special Revenue Funds	25,140,695	27,940,979	30,927,859	35,400,967	32,127,884	1,200,030	3.9%
Capital Projects Funds	7,039,440	5,940,946	12,527,418	9,705,511	11,492,760	-1,034,658	-8.3%
Debt Retirement Fund	3,983,179	3,895,880	3,992,191	3,992,191	3,870,367	-121,824	-3.1%
Enterprise Funds	164,888,964	165,357,173	203,839,337	217,234,958	222,264,370	18,425,033	9.0%
Internal Service Funds	7,817,006	7,963,159	10,551,740	10,018,461	11,360,781	809,041	7.7%
Trust and Agency Funds	1,470	271	5,500	10,500	100,500	95,000	1727.3%
Total:	\$252,749,743	\$252,916,528	\$303,598,559	320,042,777	\$323,400,759	\$19,802,200	6.522%

Fund Balance

The City of Hamilton utilizes the Government Finance Officers Association (GFOA) recommendation regarding minimum fund balance as a guideline in making budgetary decisions with the goal of achieving reserves of not less than 10% of General Fund expenditures for any given year. The General Fund unencumbered balance at the end of 2014 is expected to be approximately \$7.00 million and approximately \$5.00 million at the end of 2015, after encumbrances. Therefore, the City will be in compliance with its fiscal policy. However, without action now, the City will be in violation of its fiscal policy by the end of 2016. The one-time revenue items have been exhausted and without a reduction of expenditures or a new revenue source, the City will fall below the 10% reserves of General Fund expenditures in 2016.



Special Revenue Funds

Special Revenue Funds of almost \$32.20 million 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.

Public Safety and Health Income Tax Fund (210)

- Transfer \$150,000 to the General fund to offset the cost of Health Department demolitions which coincides with our strategic plan's goal of decreasing vacant structures.

One Renaissance Fund (200)

- \$190,000 Replacement Carpet
- \$57,000 Security System Upgrade
- \$200,000 Customer First Area

Capital Improvements and Debt Service Fund (215)

- \$1.25 million for the Parks Conservancy to fund capital improvements including Crawford Woods Sprayground
- \$400,000 Main Street Improvements

Hardest Hit Fund (Formerly Land bank) (227)

- \$1.00 million State Grant proceeds
- \$890,000 acquisition and demolition costs

Police and Fire Pension and Levy Funds (246-253)

- One-time transfer to General Fund as revenue \$990,000

Capital Projects

Clean Ohio Grants Fund (310)

- Approximately \$1.40 million in Brownfield Site Remediation

Infrastructure Renewal Program Fund (311)

- \$2.35 million S Hamilton Crossing Property Acquisition (City Share)
 - Acquisition of property and relocation of property owners and tenants for construction and new rights-of-way
 - OKI grant contribution in 2015 is \$1,225,000
 - Total OKI grant contribution is \$2.45 million
- \$775,000 2014 Concrete Repair and Resurfacing
 - Annual street resurfacing program
 - Approximately 3 centerline miles of streets to be resurfaced
- \$562,000 Millville/Wasserman/Smalley Intersection
 - New left-turn lanes will be added to Millville Avenue, Wasserman Road and Smalley Boulevard
 - New traffic signals will be installed
- \$270,000 S 3rd St Streetscape
 - Streetscape improvements from Ludlow Street to Court Street
- \$150,000 N 3rd St Plaza
 - Streetscape improvements including event plaza between Buckeye Street and Village Street
- \$230,000 S D St Bridge Rehabilitation
 - Engineering design fee for rehabilitation of bridge foundation
- \$160,700 Cleveland Ave Bridge Replacement
 - Engineering design fee for a new bridge to replace the existing

- \$153,000 Main/Millville/Eaton Intersection
 - City share (10%) of engineering design fee for new alignment of Main Street, Millville Avenue and Eaton Avenue
 - ODOT Safety Grant is paying remaining 90%
- \$13,786 High/MLK Intersection
 - City share (10%) of engineering design fee for improvements including additional right and left turn lanes
 - ODOT Safety Grant is paying remaining 90%

Enterprise Funds

Since the 1880's the City of Hamilton has been proud to provide its citizens and customers with the most reliable, highest quality utility systems at some of the most affordable and competitive prices in the region. The City of Hamilton, unlike most communities, owns and operates all four primary utility systems in the City.

For each of the following utilities, the City has consulted with Sawvel and Associates, Inc. regarding demand and capacity planning and rate setting.

Gas Fund (501)

- \$15,000 Compressed Natural Gas (CNG) Revenue (\$7500 City Vehicles/\$7500 outside sales)

Gas Capital Improvement Fund (515)

- \$100,000 for the conversion of City owned vehicles to CNG

Electric Fund (502)

- Meldahl Hydro Dam completion 2015
- Greenup Hydro Dam transfer 60 days after Meldahl Commercial Operation Date
- Defeasement Greenup Debt
 - Pay off Greenup outstanding bonds approximately \$106.00 million
 - Pay off Electric outstanding bond anticipation note approximately \$4.00 million
- Remainder funds Electric Capital
 - Approximately \$29.00 million to Electric Capital Improvement Fund

Electric Capital Improvement Fund (525)

- \$230,000 Enterprise Park Lighting
 - Decorative lighting to improve aesthetics
- \$400,000 Bilstein Underground and Lighting
 - Improve reliability and aesthetics
- \$1.27 million Pole Replacement
 - New program to proactively replace old poles
- \$1.25 million Substation and Transformer
 - Normal operational upgrades
- \$561,000 Street and Security Lighting
 - Normal operational upgrades

Water Construction Fund (531)

- \$3.28 million Main Replacements
 - Proactive approach to replace three miles of mains per year

Wastewater Capital Improvement Fund (545)

- \$3.00 million Main Lining
 - Proactive approach to line the mains if possible or replace the main if it cannot be lined

New Initiatives

There are many new initiatives for 2015 that will have a great impact on Hamilton's future.

The Hamilton Mill: Formerly known as Biztech, the Hamilton Mill is our business incubator located at 20 High Street. Last year, the Hamilton Mill rebranded, and developed a new mission: To attract and grow startups with highly commercializable products in the fields of clean-tech advanced manufacturing and information technology. While this initiative was underway in late 2013, in 2014 the Hamilton Mill received recognition for its efforts, winning awards from the Ohio Economic Development Association. New startups recently announced include Municipal Brew Works, kW River Hydroelectric, Perceptive Devices, Lagoon, RespondBy, and Enforce Hygiene.

RiversEdge Phase II: Thanks in large part to a private donation to the Hamilton Community Foundation, work is expected to commence on Phase II of RiversEdge in 2015. With the amphitheater completed in 2013, the park has become a great gathering spot for thousands of people every summer. Phase II will add more park features including a children's playscape, decorative landscaping, and a giant lawn, creating downtown's backyard.



Rendering of what RiversEdge could look like once completed. Phase II includes everything except the fountain, bricked Dayton Street, pedestrian bridge, and consession stand.

Parks Conservancy: Effective January 1, 2015, the City will shift park capital improvements, maintenance and daily operations to the Hamilton Parks Conservancy (hereinafter "Parks Conservancy"). The Parks Conservancy, which is applying for 501(c)3 status, will solely focus on identifying and implementing necessary capital improvements and enhancing past maintenance efforts. Loosely modeled after several Parks Conservancies (Pittsburgh, PA; Buffalo, NY and Louisville, KY), the City will provide the Parks Conservancy with the same funding that was provided to the Parks Division in the FY 2014 Budget. A Parks Conservancy Board of Directors will be established that will provide policy direction and in concert with the City's 17Strong Initiative, an advisory board with geographic representation across the entire City will be established to provide input from all neighborhoods. The intended outcome is better maintained parks, enhanced programming efforts and more collaboration with area agencies (e.g., Great Miami Valley YMCA).

4th Sprayground: With the early successes of the three spraygrounds built in 2014, we plan to open a fourth in Crawford Woods in the East End neighborhood. This will provide a much needed summer recreational activity to another area within our City, giving our children a place to cool off and have fun during the warmer months.

Wireless Parking Meters: Wireless technologies are leading the charge in the smart cities revolution, connecting devices to help cities become more efficient and to improve the quality of life for its residents. Parking plays an important role in this transformation. In 2015, 6 solar-powered wireless parking meters will be installed Ludlow to Court Street. The new meters can be paid with smart phones and credit cards.

Major Ongoing Initiatives

17Strong Neighborhood Initiative: This initiative was created to 1) identify Hamilton neighborhoods and 2) provide them an appropriate platform to articulate issues and desires. In conjunction with Council's Sense of Place Committee, the 17Strong Initiative is creating an opportunity to have enhanced geographic input on important issues ranging from the Annual Budget to parks improvements to neighborhood concerns.

CustomerFirst: The CustomerFirst initiative is ongoing, and it will help create better, more customer-focused services for our citizens. As part of CustomerFirst, our 311 system and our social media outreach programs have already been implemented. Our plan is to have a service desk completed in 2015, which will be a one-stop service desk that offers a variety of information and services. In 2015, the City will also fund a Quick Strike Team to respond rapidly to customer concerns.

CORE Fund: The Consortium for Ongoing Reinvestment Efforts (CORE) Fund was established in December 2012 as a concentrated effort by the Hamilton community to improve and better market our downtown (or core) areas. Since that time, the CORE Fund has created partnerships with the Hamilton Community Foundation, First Financial Bank, US Bank and many others. With their assistance, several buildings with catalytic potential have been acquired, including the former 5/3 Building (45,000 square feet), the former Elder Beerman Department Store (160,000 square feet), the former Hungry Bunny building (6,000 square feet), the former Joffe's Furniture building (6,000 square feet) and several others. The City will continue to be a partner in the CORE Fund's annual operations as it works to improve downtown Hamilton and to reactivate buildings which have been dark for several years.

Great Miami River Recreational Trail: The Great Miami River Recreational Trail winds around parks, museums, and natural land, while offering a plethora of distinct and breathtaking views, from urban skylines to river vistas. Once complete, Hamilton will be connected with the rest of the trail. Except for a couple of small breaks in the path between Fairfield Twp and Trenton, and between Middletown and Franklin, the trail will extend as far north as Piqua and span the counties of Warren, Montgomery, Miami, and Butler. The section of the Great Miami River Recreational Trail that the City of Hamilton is working to complete runs from the north at Allison Avenue to the south on the banks of the Great Miami River near Two Mile Dam. Approximately 30% of the work on this stretch of trail has been completed in 2014, and the remaining will be completed by the summer of 2015. By connecting the trail in Hamilton, we will further improve the quality of life for our residents.



A portion of the Great Miami River Recreational Trail

3rd Street Master Plan: As High Street in downtown Hamilton continues to improve, City leaders identified 3rd Street as a critical perpendicular street to assist with redevelopment efforts. The vision of 3rd Street Plaza is to create another walkable area. As our initial target area, two key projects have been identified on 3rd Street from Ludlow to Hensel. The first project is underway on South 3rd Street, which includes over \$400,000 in improvements (includes decorative streetlights, burying overhead utility lines and improved sidewalks, curbs and gutter areas). These projects were agreed to when Community First Solutions promised a minimum of \$5.80 million in improvements to the former Ringel's Furniture Building. The next significant investment will take place on North 3rd Street between Buckeye and Villiage. A \$1.20 million plaza area with landscaped medians, brick pavers and a large pedestrian area will be installed. Being funded with the assistance of the Hamilton Community Foundation (\$300,000), Lane Library (\$200,000) and the City of Hamilton, the intent is to create an area that will assist new commercial activity and provide outdoor eating and recreation areas, while assisting Lane Library with outdoor programming.

East High Gateway Project: A significant amount of work has been completed on the East High Gateway Project in 2014, and the project will be completed in 2015. The Gateway is an important entrance into Hamilton, and making improvements on East High is vital to the overall impression of the entire City. Once the project is completed, streetscape fixtures will be added, overhead power lines will be relocated underground, turn lanes will be added, medians will be landscaped, and a new commercial access drive will be constructed. As a result, there will be improved traffic flow and increased attractiveness of the entrance into Hamilton.

Economic Development

Economic development will continue to be a key driver for the City of Hamilton. Economic development is no longer just the expressed mission of one department, but instead, the culmination of efforts made by all City departments, elected officials, community organizations, business communities, and other stakeholders that make Hamilton, Ohio a great place to work, live, and play. In 2014, the Economic Development Department and other city staff worked with companies to make capital investments and to add many new jobs to our community. This included:

- ThyssenKrupp Bilstein of America: \$26.00 million capital investment, 214 new jobs.
- Community First Solutions: \$17.80 million capital investment
- Bethesda Butler Hospital: \$25.00 million capital investment, 50 new jobs
- Interstate Warehousing: \$3.10 million capital investment, 25 new jobs.
- ODW Logistics: ODW LTS was named one of Inc. Magazine's Fast 500 in 2013 as one of the fastest growing companies in the United States. Upon moving into their new offices, they hired a new person each week for 12 consecutive weeks.
- The Hamilton Mill: new tenants include kW River, developer of a hydroelectric power turbine, Lagoon, a water monitoring start-up, Perceptive Devices, a human computer interaction technology start-up, and RespondBy, a software development firm. Perceptive Devices LLC won the RocketCode Web Development Award at the Cincinnati Innovates competition for its patent pending Percept-D™ technology.

Awards

The City of Hamilton has won many awards in 2014 that speak to the hard work and vision of City Council and City Staff. These awards include:

Utilities: The City of Hamilton Utilities Departments continues to win numerous awards every year. This year, the AWWA (American Water Works Association) named Hamilton's water the best tasting municipal water in the State of Ohio. Furthermore, the American Public Power Association (APPA) announced that the Hamilton Electric Department has qualified for the Reliable Public Power Provider (RP3®) Platinum Designation. Hamilton is one of only 72 municipal electric systems out of more than 2,000 across the United States to receive Platinum or Gold RP3® certification, and this marks the ninth straight year the City has received this designation.

IEDC: The City of Hamilton once again received two International Economic Development Council awards that showcase Hamilton, Ohio as one of the leading organizations in Economic Development for innovation, creativity, and successful strategies. In 2014, the IEDC Gold Award was given to the City in the category of Annual Report (population 25,000 to 200,000), and the City received a Bronze Award in Sustainable and Green Development for the efforts at the Hamilton Mill.

OEDA: The Ohio Economic Development Association presented an Annual Excellence award to the City in the category of Excellence in Economic Development Innovation for the work that has been done with the Hamilton Mill. Furthermore, Liz Hayden of Hamilton's Economic Development Department won Rookie of the Year. We also won two runner-up awards in the Excellence in Economic Development Marketing (for marketing City utilities) and for Volunteer of the Year (Rahul Bawa, Chairman of the Hamilton Mill).

GFOA: The Government Finance Officers Association of the United States and Canada awarded the City with its Distinguished Budget Presentation Award for 2014. The City has also received awards from the GFOA for its Comprehensive Annual Financial Report (CAFR) and its Popular Annual Financial Report (PAFR), making the City of Hamilton one of only a handful of municipalities in Ohio to receive all three of these awards.

The many awards that are won each year by city staff reflect our staff's hard work and help to validate our efforts toward continuous citywide improvement.

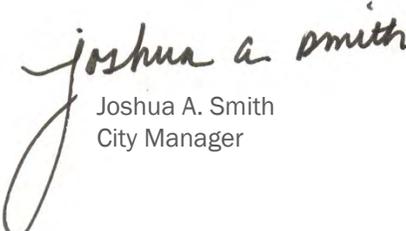
Summary

The 2015 Budget highlights our innovative, creative approaches to fulfilling the objectives set forth by our strategic plan: making Hamilton a better place to work, live, and play. Despite cuts in expenditures and FTEs, city staff has worked exceptionally hard to provide programs and services desired by city constituencies. Operationally, we have pushed for more efficient use of our time and resources. Furthermore, we have reorganized areas such as our Law Department, which has helped reduce personnel costs.

While the 2015 budget was under development, we heavily focused on prioritizing our capital expenditures to enhance the maintenance of our infrastructure. Our infrastructure is our backbone. With a strong infrastructure, we will be able to continue attracting high-paying jobs that are needed for our community.

The FY 2015 Proposed Budget has been developed with the City's strategic goals being the guiding document and provides for high quality service delivery for ongoing programs and services. Special thanks to Director of Finance Tom Vanderhorst, Assistant Finance Director Dave Jones, and Budget Analyst Tyler Roark for their efforts in working with me and all Department Directors in creating the FY 2015 Proposed Budget.

Respectfully Submitted,



Joshua A. Smith
City Manager

Fiscal Policies

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

Budget Development Principles

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

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

Balanced Budgeting

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

The 2015 budget is balanced in accordance with the State of Ohio's definition. It is not structurally balanced, requiring the use of fund balance to cover the amount of expenditures that exceed revenues for the period. Generally, fund balances are used to cover one-time expenses such as capital acquisitions. However, since the significant economic downturn in 2008, the fiscal climate faced by municipal governments has required the use of fund balances to cover ongoing operations.

- Goal: Achieve a structurally balanced budget.

Budget Development

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

- Ensure commitment to maintaining the City's infrastructure. The Capital Budget should provide adequate funding for infrastructure and other ongoing maintenance with emphasis on streets, high visibility assets, and our City fleet, including public safety vehicles and equipment.
- Prepare a mid-year Budget Monitoring Report to provide the City Council with the status of the City's Budget as of June 30 of every year. This report shall be presented to City Council no later than August 15.
- The City of Hamilton utilizes the Government Finance Officers Association's (GFOA) recommendation regarding minimum fund balance as a guideline in making budgetary decisions with the goal of achieving reserves of not less than 10% of General Fund expenditures for any given year. If the General Fund reserves rise above 16% of General Fund revenues at fiscal year end, the amount over 16% will be transferred into the Economic Development Capital Projects Fund and/or the Economic Budget Stabilization Fund, which can be expensed only through special action by City Council.
- Year-end 2017 was the original target to achieve reserves of not less than 10% of General Fund budgeted expenditures. At the end of 2014 the City's unencumbered reserves were \$1,777,954 or 20.3% of 2014 General Fund revenues. The City will be transferring that amount to an Economic Budget Stabilization Fund in early 2015. This money can only be expended 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: With the approval of City Council, utilize the excess reserves to start funding the new capital budget for the general government and special revenue funds.
- Goal: Prepare quarterly reports to provide at Finance Committee meetings in April, July, October and January. These meetings will be open to the public.
- Goal: Utilize OpenGov as a financial transparency tool to engage the public in the budget process along with providing City Council and management a useful financial tool.

Revenues

- The City will estimate its annual revenues by a conservative, objective, and analytical process.
 - The City will follow an aggressive policy of collecting revenues due. Delinquent Income Tax collection accounts are turned over to the Ohio Attorney General's Office.
 - The City Council levies taxes and/or fees as specified in the City Charter, or as authorized under the laws of the State of Ohio, to generate revenue for service delivery and capital improvement purposes.
 - The City will review its license and fee charges regularly to ensure competitiveness with other jurisdictions, and to avoid negative impacts on economic development.
 - Intergovernmental revenues are sought from State, Federal, and other sources. However, the City is not obligated to continue financial support for non-City funded programs and projects after non-City funding has lapsed, except as agreed to as a condition of acceptance of intergovernmental revenues.
 - Income tax is 2.0% of earnings by residents, non-residents who work in the City, and corporations located in the City. It is divided into three components:
 - o General Fund: 1.55%
 - o Health & Public Safety: 0.25%
 - o 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.
- The results of the semi-annual 10-year financial forecast update are presented to the Public Utility Commission (PUC) for their review. Following the PUC presentation, the updated 10-year financial projections are presented to City Council.
 - City Council sets all utility base rates. Any base rate change requires Council action and formal legislation. Utility rates must meet the operating, capital and debt service requirements for the utility funds. In addition, utility rates are set to achieve year-end fund balance targets recommended by the utility rate consultants.
 - The process for a utility base rate change begins with establishing a need for such change, performed in conjunction with the City's rate consultants. The required change is then presented to City Council at a regular Council meeting. The next step is a Caucus Report to Council, leading to the creation of the proposed legislation and a vote by Council for the change.
 - Several Rate Riders have been established by Council through ordinance or are required via bond indenture. These Rate Riders provide for administrative changes to utility rates in order to produce sufficient revenue for specified special purposes.
 - Goal: To provide the citizens/owners of the utility systems and the utility customers with affordable and stable utility rates, which are competitive with the surrounding communities in Southwest Ohio.

Utility Rates

- The Utility Bond indentures mandate that each utility system develop and maintain a forward looking 10-year financial forecast. This 10-year financial forecast must be reviewed and updated on a semi-annual basis by utility management and outside rate consultants/consulting engineers. The indentures require that the utility rate consultants recommend target fund balances and review/concur with projected revenues, operating expenses, capital improvement expenses, and proposed short and long-term financing plans. The utility rate consultants issue a written recommendation as to any rate and or rider changes required. All utility budgets shall comply with the latest available 10-year financial forecast.

Fiscal Policies Continued

Expenditures

- The City of Hamilton will estimate its annual expenditures by a thorough, objective and analytical process.
- Every effort will be made to budget General Fund expenditures at a level not exceeding General Fund revenues for a given fiscal year.
- During the initial budget development phase, if a balanced budget is not projected at proposed spending levels, then the Finance Committee will make recommendations to Council for corrective actions prior to adoption of the final budget.
- The City will project expenditures based upon outcomes that fit into the City's strategic plan framework. The City is just beginning this endeavor and it is a work in progress.
- Personnel costs will be projected by employee and by pay account for each type of regular pay to be received as well as the benefits associated with those earnings.
- Irregular pay, such as overtime, will be projected at the department level based on projected needs on a monthly, weekly, or special occasion basis, with deference to historical activity. Historical activity should NOT be the primary guide in projecting overtime.
- Various pay types and benefits will be accounted for in separate budget accounts to provide a richer database by which future budgeting decisions and analysis can occur and so personnel cost information be easily obtained for use inside and outside of the organization.
- Contract/Professional Services will be analyzed annually to determine the level of need for ongoing services, as well as whether the intended outcome of the contract can be attained in a less costly manner. Annual Contract/Professional Services budgets will be the sum of estimated contract amounts.
- Contract/Professional Services will be budgeted based on needs of the City in fulfilling its mission in the most efficient manner, and not because of personal preferences, relationships, or past practices.
- Whenever possible, budgets for consumable supplies and materials will be developed based on projected services to customers and production estimates rather than by using a simple incremental approach.
- The City of Hamilton procures and purchases within the parameters of state laws, ethics, and prudent financial practices.

- At mid-year, if expenditures are in danger of exceeding revised revenue estimates, the Finance Committee will recommend to the City Council a course of action to remedy the imbalance. Such corrective actions may include, but are not limited to, the following:
 - o Staff reductions
 - o Staff furloughs
 - o A general freeze on purchasing
 - o Blanket budget reductions
 - o Tightened budget control measures
 - o The use of unappropriated fund balances
 - o Request of Council to allow the use of certain reserves
- Goal: Identify structural imbalances as early as possible and communicate them to the Finance Committee. Work with the City's bargaining units to avoid continued structural imbalance.

Investment

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

Prioritized Investment Objectives:

1. Safety: Primary objective is to preserve capital and protect the principal in the overall portfolio within the context of various risks by diversifying investments by type and by financial institution and by limiting investments to safest types with pre-qualified institutions, brokers and advisors and third party safekeeping.
 2. Liquidity: Provide adequate liquidity to meet all operating obligations that can be reasonably anticipated and structure the portfolio with diversified maturities so that maturities match cash needs.
 3. Return: The objective is to attain a benchmark rate of return through budgetary and economic cycles, considering the City's safety and liquidity needs.
- Goal: Invest interim public funds to achieve the maximum preservation and security of funds, meet daily cash flow needs and after meeting these objectives, achieve the highest return.

Capital Budget

- The City will develop a five-year Capital Improvement Program on an annual basis.
- The City will coordinate development of the Capital Improvement Budget with development of the operating budget.
- Goal: In 2015, begin development of a 5-year Capital Improvement Program to further City operations and maintain infrastructure while investing in the community.

Operating Budget

- The City will pay for all current expenditures with current revenues. Fund balances will be used only when absolutely necessary, and only with the approval of City Council.
- The budget will provide for adequate maintenance and repair of capital assets and for their orderly replacement.
- The City will protect against catastrophic losses through a combination of insurance and self-insurance funded programs.
- Department Heads are responsible for overseeing the execution phase of their budgets.
- The City will maintain a budgetary control system to help it adhere to the budget.
- Purchase requisitions should be made only in compliance with the budget, but in the event that a potential budget shortfall is identified, every effort should be made to identify offsetting surplus amounts so net departmental spending will not be increased unless absolutely necessary.
- The budget will be maintained and updated throughout the execution phase, not only to adjust for additional necessary spending, but also to reduce over-budgeted account budgets as they are identified in order to discourage overspending and provide an accurate reference for future budgets.
- Except in the case of an Unforeseeable Emergency, all purchases will be initiated with a purchase requisition, and have an approved purchase order in place prior to the transaction, thereby creating a formal obligation of the City, encumbering the required funds against a budgeted account.
- An Unforeseeable Emergency is defined as an irregular, unplanned condition where a delay in procurement would cause an additional cost, an inability to meet a critical deadline, or negatively impact customer service.

- Budget compliance is among the first order criteria by which managers make transaction approval decisions. There may be overriding considerations, but these must be substantial, compelling, and defensible.
- Requisitions, except those resulting from an Unforeseeable Emergency, will not be processed after the Monday prior to the Thanksgiving Holiday. This cutoff is necessary for year-end processing, but also helps curb late, unnecessary spending patterns.
- Periodic financial reports, which compare actual performance with the budget, will be available on-line for budgetary review by the department/divisions and the general public.
- Goal: To budget for regular operations and maintenance while simultaneously preparing for potential challenges without compromising future fiscal health.

Debt Service

- The City will confine long-term borrowing to capital improvement projects.
- When the City finances capital projects by issuing debt, it will repay the debt within a period not to exceed the expected useful life of the project.
- The City will evaluate issuing debt and pay-as-you-go financing to maintain flexibility for the future.
- The City will continually seek to maintain and improve our current bond rating to minimize borrowing costs and to ensure that access to credit is preserved.
- The City will follow a policy of full disclosure on financial reports and official statements.
- Goal: To issue and service debt in a responsible, effective way to improve City operations, encourage fiscal transparency, and maintain a positive bond rating.

Fiscal Policies Continued

Risk Management

- The City of Hamilton competitively procures 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.
- The City will limit its liability exposure whenever possible by utilizing waivers and/or hold harmless agreements and by exercising statutory immunity whenever appropriate.
- The City will maintain worker's compensation coverage for workplace injuries and will budget appropriate annual resources to cover premiums and potential claims. A reserve fund has been established (Central Benefits Fund) and is maintained with the purpose of mitigating the financial risk associated with claims. The City will promote a safe workplace through active participation in the Greater Hamilton Safety Council, and work site safety committees.
- Employee health and life insurance is acquired by virtue of a Health Benefits Committee comprised of representatives from various employee groups and administration.

Budget Adoption

- The City of Hamilton's annual budget is adopted through a process that begins with a compilation of information and forecasts prepared by the Finance Department through collaboration with various departments, the City Manager, and the Budget and Finance Committees. This information is presented to 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 December, Council action is sought to formally adopt the budget for the upcoming year. The adoption is done at two separate Council meetings; the first meeting is a Public Hearing where the budget is presented and members from the community can weigh in with their input. The second reading at a separate Council meeting requires a formal vote and majority of Council to pass and adopt the budget for the upcoming fiscal year.

Budget Formulation and Basis of Accounting

This budget document is a reflection of budget policies, strategic goals, departmental operating plans, and Council modifications. The spending plan, while cognizant of the economic outlook in 2015, provides funding for core services, desired programs, critical needs, equipment replacement, and facility and equipment upgrades.

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

Hamilton Highlight

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

In honor of its commitment to effective urban forest management, the City of Hamilton, OH was named Tree City USA by the Arbor Day Foundation, in partnership with the U.S. Forest Service and the National Association of State Foresters in 2014. The city achieved Tree City USA recognition by meeting the program's four requirements: a tree board or department, a tree-care ordinance, an annual community forestry budget of at least \$2 per capita and an Arbor Day observance and proclamation. Cleaner air, improved stormwater management, energy savings and increased property values and commercial activity are among the benefits enjoyed by Tree City USA communities. This is the 11th consecutive year Hamilton has earned the national designation. The Hamilton Tree Advisory Board also received its fourth Growth Award.

The Tree City USA Growth Award is awarded by the Arbor Day Foundation to recognize higher levels of tree care by participating Tree City USA communities. The Growth Award highlights innovative programs and projects, increased commitment of resources for urban forestry, and provides an opportunity to share new ideas and successes across the country.



TREE CITY USA®

City Debt

Overview

The City of Hamilton has an outstanding debt of \$260,871,650 as of December 31, 2014. This debt consists of the following:

General Obligation Bonds	\$22,045,000
Special Assessment Bonds	\$920,000
Utility Revenue Bonds	\$220,600,000
Bond Anticipation Notes	\$10,690,000
Internal Notes	\$675,450
OWDA Loan	\$366,200
Bond Purchase Agreement	\$5,575,000

Direct Debt Limitations

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

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

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

The Financial Statement for the City, issued on October 2, 2014, indicates that the total principal amount of voted and unvoted general obligation debt that could be issued by the City, subject to the 10.5% total direct debt limitation is \$85,109,453 and the City's net debt subject to such limitation presently outstanding is \$9,475,086, leaving a balance of approximately \$75,634,367 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 \$44,581,142 and the City's net debt subject to such limitation presently outstanding is \$9,475,086, leaving a balance of approximately \$35,106,056 of additional unvoted non-exempt debt that could be issued by the City under such 5.5% limitation.

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

Indirect Debt Limitations

Although the Ohio Constitution does not impose any direct restraint on the amount of debt that may be incurred by a municipality, it does indirectly impose a debt limitation on unvoted notes because of the ten-mill tax limitations and a mandatory duty to provide for the levy of taxes to pay bonded debt. The two constitutional provisions operate as a debt limit on unvoted notes. In determining whether or not unvoted notes may be issued within the constitutional or indirect debt limit, the outstanding unvoted bonded indebtedness of all overlapping political subdivisions (not just the debt of the issuing municipality) must be considered. The Ten-Mill Certificate, certified in October 2014 by the Butler County Auditor, indicates that the total millage required for all unvoted general obligation debt is 7.5887 mills, of which 5.1104 mills are attributable to the City, leaving 2.4113 mills of unused debt capacity under the indirect debt limitation of the City and its overlapping political subdivisions for the issuance of additional unvoted general obligation debt.

Overlapping Debt

The net overall debt for the City and its overlapping subdivisions, as of October 2, 2014, is set forth below.

Hamilton Debt and Overlapping Debt

Net Debt*	\$2,860,000
Per Capita Net Debt*	\$46
Net Debt as a % of Tax Valuation*	0.35%
Net Overlapping Debt (all political subdivisions)*	\$92,512,333
Per Capita Overlapping Debt*	\$1,482
Overlapping Debt as a % of Tax Valuation*	11.41%

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.

Special Assessment Bonds

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

Debt Retirement Fund

The Debt Retirement Fund accounts for the accumulation of resources for and the payment of general long-term debt, principal and interest, and associated costs. Refer to the table below for the City’s outstanding debt and the scheduled principal and interest payments in 2015.

Bond Purchase Agreement

To finance several public improvement projects, in October 2013 the City Manager executed a \$9.5 Million Bond Purchase Agreement with First Financial Bank. The loan term is 266 months (26 month draw period + 20 year amortization). The anticipated revenue stream used to pay down this obligation will be the Mehl Dahl Non-Utility Administrative Payments. The City drew down \$2.50M in 2013 and \$3.075M in 2014 to support various community projects including construction of neighborhood Spraygrounds and infrastructure and roadway improvements. The remaining \$3.925M will be drawn down in 2015 for significant transportation infrastructure improvements of the South Hamilton Crossing initiative and for capital improvements completed by the Parks Conservancy.

Hamilton’s Governmental Activities Debt							Anticipated Balance
Issue Year	Description	Maturity Year	Balance Dec. 31, 2014	2015 Principal	2015 Interest	Total Debt Payment	December 31, 2015
General Obligation Bonds:							
2003	Road Improvement Bonds	2016	625,000	305,000	22,980	327,980	320,000
2009	Various Purpose 2009 GO Bonds	2028	4,785,000	520,000	183,294	703,294	4,265,000
2011	Various Purpose 2011 GO Bonds - Ref	2026	14,500,000	1,355,000	635,800	1,990,800	13,145,000
2011	Various Purpose 2011 GO Bonds	2026	2,135,000	145,000	96,150	241,150	1,990,000
			\$22,045,000	\$2,325,000	\$938,224	\$3,263,224	\$19,720,000
Special Assessment Bonds:							
1998	Various Purpose Series 1998	2018	275,000	65,000	13,750	78,750	210,000
2000	Various Purpose Series 2000	2020	135,000	20,000	7,728	27,728	115,000
2001	Various Purpose Series 2001	2021	405,000	50,000	24,300	74,300	355,000
2003	Shaffer’s Creek Sanitary Sewer	2023	100,000	10,000	5,100	15,100	90,000
2005	Main Street Area Streetscape	2015	5,000	5,000	200	5,200	-
			\$920,000	\$150,000	\$51,078	\$201,078	\$770,000
Bond Purchase Agreement: (General Obligation)							
2013	Bond Purchase Agreement	2035	5,575,000	-	168,150	168,150	9,500,000
			\$5,575,000	-	\$168,150	\$168,150	\$9,500,000
Bond Anticipation Notes/Internal Notes (General Obligation) :							
2010	Golf Capital Equipment	2015	20,000	20,000	594	20,594	-
2010	Street Resurfacing - 2010 Project	2015	200,000	200,000	2,397	202,397	-
2011	Street Resurfacing - 2011 Project	2016	170,000	85,000	3,587	88,587	85,000
2013	Golf Capital Improvement	2017	285,450	95,150	2,712	97,862	190,300
2014	Water System Improve B.A.N.’s	2015	6,690,000	6,690,000	34,024	6,724,024	-
2014	Electric System Improve B.A.N.’s	2015	4,000,000	4,000,000	20,343	4,020,343	-
	Total Bond Anticipation Notes (General Obligation)		\$11,365,450	\$11,090,150	\$63,657	\$11,153,807	\$275,300
	Governmental Debt Total		\$39,905,450	\$13,565,150	\$1,221,109	\$14,786,259	\$30,265,300

City Debt Continued

Bond Anticipation Notes

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

	Balance	Payment
Government Debt Total	39,905,450	14,786,259
Business-Type Debt Total	220,966,200	126,554,161
Total Debt	\$260,871,650	\$141,340,420

Utility Revenue Bonds

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

OWDA Loan

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

Hamilton's Business-Type Activities Debt

Issue Year	Description	Maturity Year	Balance Dec. 31, 2014	2015 Principal	2015 Interest	Total Debt Payment	Anticipated Balance December 31, 2015
Mortgage Revenue Bonds:							
2003	Gas Refunding	2015	1,420,000	1,420,000	67,450	1,487,450	-
2009	Gas Refunding	2029	4,500,000	-	182,925	182,925	4,500,000
2005	Electric series*	2025	106,130,000	106,130,000	4,029,377	110,159,377	-
2009	Electric series A	2030	17,410,000	815,000	708,419	1,523,419	16,595,000
2009	Electric series B	2039	14,520,000	-	952,540	952,540	14,520,000
2002	Water Revenue Refunding **	2021	5,950,000	5,950,000	115,924	6,065,924	-
2009	Water series A	2029	7,840,000	405,000	313,450	718,450	7,435,000
2009	Water series B	2039	8,915,000	-	590,173	590,173	8,915,000
2015	Water Revenue Refunding **	2045	-	-	-	-	15,805,000
2005	Wastewater Refunding	2023	13,625,000	1,355,000	701,003	2,056,003	12,270,000
2009	Wastewater series A	2017	850,000	280,000	25,888	305,888	570,000
2009	Wastewater series B	2039	11,465,000	-	735,787	735,787	11,465,000
2011	Wastewater series	2041	27,975,000	565,000	1,181,694	1,746,694	27,410,000
			\$220,600,000	\$116,920,000	\$9,604,628	\$126,524,628	\$119,485,000
Other:							
2009	OWDA Loan	2030	366,200	17,775	11,758	29,533	348,425
2015	WPCLF Loan	2035	-	-	-	-	855,771
2015	OPWC Loan	2045	-	-	-	-	4,144,229
			\$366,200	\$17,775	\$11,758	\$29,533	\$5,348,425
	Business-type Activities Total		\$220,966,200	\$116,937,775	\$9,616,386	\$126,554,161	\$124,833,425

*The 2005 Electric Series bond will be refunded in 2015 within 60 days of the Commercial Operation Date of the Meldahl Hydro Plant. It will be defeased using the proceeds from the 48.6% sale of the Greenup Hydro Plant to AMP Ohio.

** The 2002 Water Revenue Refunding bonds will be retired as part of a new Water Revenue Refunding bond being issued in 2015.

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

The following table derived from the Statistical section of the City's 2013 Comprehensive Annual Financial Report (CAFR) shows the end-of-year Coverage Ratio from year 2008 through 2013 for each of the utility operations.

Pledged Revenue Coverage 2008-2013

	2008	2009	2010	2011	2012	2013
Water System Revenue Bonds						
Gross Revenues (1)	\$14,753,151	\$14,365,405	\$14,930,142	\$15,000,714	\$14,798,053	\$14,656,915
Direct Operating Expenses (2)	\$11,625,041	\$11,794,753	\$12,158,069	\$10,795,637	\$10,868,974	\$10,505,666
Net Revenue Available for Debt Service	\$3,128,110	\$2,570,652	\$2,772,073	\$4,205,077	\$3,929,079	\$4,151,249
Annual Debt Service Requirement	\$1,006,964	\$1,009,324	\$2,337,494	\$2,321,067	\$2,322,567	\$2,320,492
Coverage	3.11%	2.55%	1.19%	1.81%	1.69%	1.79%
Wastewater System Revenue Bonds						
Gross Revenues (1)	\$11,151,093	\$10,835,332	\$11,272,546	\$12,368,786	\$12,181,654	\$14,684,679
Direct Operating Expenses (2)	\$8,252,037	\$8,150,313	\$7,792,762	\$7,355,594	\$6,988,504	\$7,068,795
Net Revenue Available for Debt Service	\$2,899,056	\$2,685,019	\$3,479,784	\$5,013,192	\$5,193,150	\$7,615,884
Annual Debt Service Requirement	\$2,059,490	\$2,056,015	\$3,114,006	\$3,092,977	\$4,853,775	\$4,901,071
Coverage	1.41%	1.31%	1.12%	1.62%	1.07%	1.55%
Gas System Revenue Bonds						
Gross Revenues (1)	\$39,980,359	\$31,795,459	\$26,867,128	\$21,974,462	\$16,611,781	\$24,746,065
Direct Operating Expenses (2)	\$35,686,059	\$27,095,082	\$23,092,861	\$19,230,178	\$14,435,127	\$22,596,575
Net Revenue Available for Debt Service	\$4,294,300	\$4,700,377	\$3,774,267	\$2,744,284	\$2,176,654	\$2,149,490
Annual Debt Service Requirement	\$1,491,732	\$1,490,112	\$1,693,780	\$1,674,487	\$1,670,737	\$1,669,237
Coverage	2.88%	3.15%	2.23%	1.64%	1.30%	1.29%
Electric System Revenue Bonds						
Gross Revenues (1)	\$66,029,226	\$61,400,264	\$66,365,469	\$63,439,859	\$62,256,537	\$60,360,176
Direct Operating Expenses (2)	\$48,905,823	\$39,290,578	\$47,654,945	\$42,406,513	\$41,468,644	\$42,282,539
Net Revenue Available for Debt Service	\$17,123,403	\$22,109,686	\$18,710,524	\$21,033,346	\$20,787,893	\$18,077,637
Annual Debt Service Requirement	\$13,046,060	\$13,052,060	\$14,836,139	\$14,713,079	\$14,874,641	\$14,837,797
Coverage	1.31%	1.69%	1.26%	1.43%	1.40%	1.22%
Special Assessment Bonds						
Special Assessment Collections	\$562,053	\$343,711	\$511,216	\$512,509	\$465,240	\$499,689
Debt Service						
Principal	\$287,000	\$270,000	\$285,000	\$250,000	\$205,000	\$135,000
Interest	\$127,727	\$111,863	\$99,996	\$87,383	\$75,698	\$65,498
Coverage	1.36%	0.90%	1.33%	1.52%	1.66%	2.49%

*Please note that pledged revenue coverage for each fiscal year is not certified until the following fiscal year. It is because of this that the chart included here shows information only through Fiscal Year 2013. Revenue coverage for Fiscal Year 2014 will be certified in 2015 and included in future financial reporting documents as appropriate.

Hamilton Highlight

Dive deep into our City's debt with this interactive debt table which is just one more way we work toward being as transparent with our finances as possible.

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

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

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

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

Explore for yourself

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

1) Download

from <http://tinyurl.com/COHdebt>

2) Unzip and extract

the entire debt table folder to your computer

3) Open

the read-only document

4) Explore

starting with the instructions tab

2015 Budget

Budget Overview



Budget Process

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

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

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

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

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

Soon after the annual tax budget is submitted, the Finance Department sends budget 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 list in detail each division's personnel requirements and other annual costs. The total amount requested by each department/division must not exceed the total departmental/divisional cost established in the City's Multi-Year Financial Plan and the tax budget.

Once budget proposals have been received, the City Manager and the Finance Department review budget requests for the coming year, with each department director through a series of budget meetings. After concurrence by the City Manager, the preliminary budget is prepared for detailed discussion with the City Council. The City Council completes its work in October and November and the budget is presented to the City Council in the form of an appropriation ordinance. The City Council passes the appropriation ordinance and the budget takes effect on January 1 of the New Year.

Amendment Process

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

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

Public Engagement

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

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

Verbal and written staff reports are also regularly provided at City Council meetings and are included in the City Council agenda accessible online from any computer. Starting in 2015, the City will partner with OpenGov to allow financial transparency for citizens, City Council, management and employees. See other similar partnerships at <https://www.opengov.com/>

Financial Plan

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

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

Additionally, each of the City of Hamilton’s four utilities has a 10-year plan created by outside consultants. This plan is updated semi-annually in order to maintain accurate projections.

The City of Hamilton’s 2015 Budget is a plan of action that utilizes the City’s financial resources to provide for the needs of the community.

Budget Timeline

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

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

Timeline for 2015 Budget Development

Date	Item
By July 15, 2014	Annual tax budget submitted by Director of Finance to City Council
By July 20, 2014	Adopted tax budget submitted to Butler County Auditor (Secretary of Budget Commission)
August 18, 2014	Budget Memo and Instructions sent to departments
August 18, 2014	.NET Budget Module ready for Departmental Budget Data Entry
By September 1, 2014	Butler County Budget Commission certifies estimated resources
September 17, 2014	Departmental budget submissions due to Finance (excluding utilities)
September 26, 2014	Utility Budget submissions due to Finance - after Sawvel meetings
October 9, 2014	Finance Committee meeting
October 30, 2014	Finance Committee meeting
November 6, 2014	Finance Committee meeting
November 20, 2014	Finance Committee meeting
November 26, 2014	Caucus Report to City Clerk, Law at Council meeting of November 26, 2014
November 28, 2014	Notice of Public Hearing ran in Journal-News
December 5, 2014	Staff Report and Budget Legislation due to City Clerk
December 10, 2014	Public Hearing and 1st Reading
December 17, 2014	2nd Reading of Budget Legislation and subsequent adoption by Council
Before December 31, 2014	City Budget revised to balance expected expenditures and certified resources
On or Before January 1, 2015	Certificate of Estimated Resources amended to include unencumbered fund balances
January 1, 2015	Budget takes effect
On or Before January 31, 2015	Budget Book is finalized
Throughout 2015	Budget amendments as necessary in response to changes in revenue or expenses

Hamilton Highlight

The City received two awards for excellence in economic development from the International Economic Development Council (IEDC) in 2013 and 2014.



- 2013 Gold in Public Private Partnership Category
- 2013 Silver in Special Purpose Brochure Category
- 2014 Gold in Annual Report Category
- 2014 Bronze in Sustainability Category

Fund Classifications & Structure

What is a Fund Balance?

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

How are Fund Balances Used?

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

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

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

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

In an effort to maximize resources for future infrastructure maintenance, neighborhood investment, economic development, and capital investment, the City of Hamilton utilizes GFOA's recommendation as a guideline in making budgetary decisions with the goal of achieving reserves of not less than 10% of General Fund expenditures for any given year.

Changes in Major Fund Balances

The City of Hamilton has three major funds which include the General Fund, Electric Utility Fund, and Waste Water Utility Fund. These funds have revenues and/or expenditures, excluding other financing sources, which constitute more than 10% of the revenues and expenditures of the total appropriated budget and are denoted by the symbol '*' on pages 30 - 31.

The change in fund balance in both the Electric and Wastewater Funds is expected to exceed 10%. In the Electric Fund, fund balance is expected to increase 91.5% due to the net proceeds of the 48.6% interest sale of the Greenup Hydroelectric plant to AMP Ohio. Several capital improvement projects will be funded by these proceeds in upcoming years. The fund balance in the Wastewater Fund is expected to decrease about 64% due to a large amount of capital improvement projects planned in 2015 such as wastewater main lining/replacements.

The balance of the General Fund is expected to change more than 10% over the course of Fiscal Year 2015. The budget is structurally imbalanced by \$1.63 million which means that expenditures will exceed the revenues and will require the drawdown of fund balance. The 27th pay anomaly occurring in 2015 will cost the general fund approximately \$1.10 million dollars as a one time increased expenditure. The City will work diligently in future years, beginning with the 2016 budget, to structurally balance the General Fund budget by either finding additional revenue sources or strategically reducing expenditures.

Fund Classification

In order to understand the City's financial framework, it is important to understand the concepts of fund classifications and fund structure. Fund classifications and fund structure, at the highest level, dictate the allowable sources and uses of the various City funds. The determination of which sources and uses are eligible in certain funds directly impacts the City's budget. The narrative in this section complements the information presented on the Fund Chart provided on page 30 of this document. On this chart major funds are denoted by an asterisk.

Please note that several agency funds, such as the Payroll Fund, are not shown independently as a single fund in the 2015 budget document. These funds are not appropriated but are audited as part of the City's Comprehensive Annual Financial Report (CAFR) each year. Such funds are listed on the Funds Chart on the following pages and are denoted with the "▲" symbol.

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

- Governmental Funds
- Proprietary Funds
- Fiduciary Funds

Specific information (fund descriptions, changes in fund balances, etc.) related to the specific funds within each category can be found in the Financial Summaries section of this document, which begins on page 95.

Governmental Funds

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

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

Proprietary Funds

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

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

Fiduciary Funds

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

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

Funds Chart

GOVERNMENTAL FUNDS

General Fund*

Special Revenue Funds

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

MAJOR FUNDS DENOTED WITH *

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

NOT SHOWN IN THIS DOCUMENT ▲

These funds are not appropriated in the 2015 Budget but are audited in the Comprehensive Annual Financial Report.

Capital Projects Funds

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

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

FIDUCIARY FUNDS

Agency Funds

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

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

PROPRIETARY FUNDS

Internal Service Funds

- Fleet Maintenance
- Central Services
- Central Benefits

Enterprise Funds

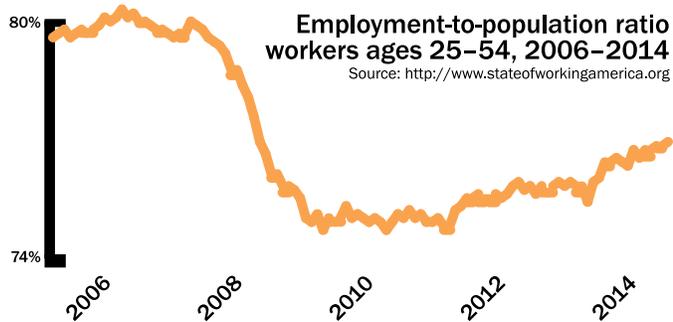
- Gas Utility
- Gas Construction ▲
- Gas Capital Improvement
- Gas Rate Stabilization ▲
- Gas System Reserve ▲
- Gas Bond Service
- Electric Utility *
- Electric Construction ▲
- Hydroelectric Operations
- Electric Capital Improvement
- Electric Rate Stabilization
- Electric System Reserve
- Electric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

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

Economic Climate & Fiscal History

Six years after the most recent economic recession, the national economy is still recovering. This recession created the worst economic climate since the Great Depression. While some point to the decreasing unemployment rate as a sign of improvement, this economic indicator can be misleading primarily because of the number of workers that have dropped out of the labor force. This number has not necessarily improved because a rising share of the population is employed.

A more illuminating statistic of the health of the labor market is the share of employed prime-age workers (25-54). Before the recent recession, this share of workers made upwards of 80.3 percent of the workforce. Toward the end of 2014, only 76.7 percent of prime-age workers were employed. There is still a long way to go, however this economic indicator is trending upward.



Locally, economic development has played a large role in economic recovery. A number of large companies closed shortly after the recession, however in the past few years thousands of jobs have been added within the City of Hamilton. The successful attraction of jobs is apparent; however, this is not fully reflected in the income tax revenue yet. We expect the income tax revenue to increase in the coming years as we begin to realize the effects of the increased number of jobs.

As we work towards balancing the General Fund budget, it is important to note two factors negatively affecting the General Fund: 27 pays and the decrease in state funding. The 2015 budget is plagued by having 27 pays, meaning that employees working for the city get paid 27 times (bi-weekly) instead of 26. This phenomenon only happens every 11 years, and increases the expenses for all departments. Accordingly, personnel costs are more than \$1.10 million higher in 2015 than in previous years, despite the decreased number of total employees.

Further affecting the General Fund is the dramatic decrease in state funding. This is due to the relatively recent repeal of both the inheritance tax and the personal property tax and decrease in the local government fund.

While these two factors are negatively affecting the budget, it is important to remember the increased number of local jobs. Since the recession, Hamilton's economic condition continues to increase in both stability and strength, as we move away from a heavy focus on a few large manufacturers and diversify our economy by growing the companies that are located within the City. Hamilton no longer relies on trying to attract a few large-scale employers, but instead focuses its attention on many employers in different sectors including advanced manufacturing, information technology, and healthcare. Additionally, a focus on small businesses and the startup community has helped create many new businesses, especially in the urban core.

Budget Assumptions

The following major assumptions have been used in developing the 2015 Budget.

1. Only Council-approved, contractually required compensation (special pays, salary increases, etc.) have been budgeted for represented employees.
2. The required 2015 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 2015. Sworn Police Division and Fire Division employees participate in the Ohio Police and Fire Pension Fund (OP&F). The 2015 employer contribution is 19.5% for police employees and 24% for fire employees.
3. All Health Savings Account items (vision, dental, medical, healthcare savings accounts, and waivers) have been increased at a rate of 3.3%, which is consistent with the direction provided to the Employee Health Benefits Committee under Administrative Directive No. 334.
4. The Workers' Compensation rate utilized for 2015 is 1.0%. The City has benefited from a large refund of workers' compensation premiums during 2013. This refund amount is being used to defray the necessary workers' compensation premiums for 2015, which is why the 2015 rate is much less than the rates seen in prior years.
5. The employer-paid contribution to Medicare for 2015 is budgeted at the federally required rate of 1.45% of wages.
6. Only necessary and justified increases have been budgeted for total "other" non-personnel expenses (contractual services, fuel, supplies, etc.)
7. No additional capital outlay is budgeted for the Hamilton Capital Improvement and Debt Service Fund. Capital outlay in other funds has been recommended only if resources can support the recommended expenditures.
8. All employers that utilize a bi-weekly payroll will encounter a 27th pay every 11 years. 2015 is a year in which the City will encounter 27 pays. This 27th pay will cost the City over \$2 million dollars in gross payroll and employer matches to taxes and pensions in all funds.

Revenue Trends

The City of Hamilton has budgeted for the receipt of more than \$70.00 million dollars related to debt proceeds for capital projects and inter-fund transfers for Fiscal Year 2015. These receipts are largely attributed to debt financing activities related to executing utility infrastructure projects and transfers from the City's utility operating and construction funds to each utility's specific capital improvement funds. The City also budgets for transfers into a debt service fund for each utility. This transfer is for payment of principal and interest on the Utilities Revenue Bonds. These transfers into a fund are counted as revenue within that specific fund. The transfers and debt related activities are based upon engineering estimates for capital projects that need to be undertaken and the principal and interest payments due to our bondholders. The debt payments are listed in each revenue bond indenture. The City of Hamilton is proud to own and operate all of four utilities (Gas, Electric, Water, and Wastewater) to supply community residents and businesses with effective service. However, please note that accounting for such significant operations results in a budget that is somewhat unique compared to many other municipalities.

2015 will conclude the 26 month draw period on the First Financial Bank bond purchase agreement executed in October of 2013. \$3.925 million dollars has been budgeted as bond proceeds in the Hamilton Capital Improvement and Debt Service Fund (215).

2015 Total Appropriated Revenue

Public Utility Operations	224,207,158
Income Tax Collections	23,230,000
Real Estate Taxes & kWh Tax	8,775,349
Other Taxes	3,606,000
License, Fees, & Permits	1,540,245
Grants	10,225,608
Misc Income, Investment Income & Other	2,366,364
Special Assessments	650,000
Reimbursement of Expense	22,222,530
Debt Proceeds (Hamilton Cap & Debt Fund)	3,925,000
Inter-Fund Transfers (Non-Utility Funds)	8,793,829
Other	13,038,687
Total	\$322,580,770

These proceeds will be used for various capital projects planned by the City. \$1.25 million will go to the Parks Conservancy created in 2015 for various capital projects to improve our parks here in the City of Hamilton. A majority of these remaining proceeds will also be used in relation to the South Hamilton Crossing project.

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

General Fund	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted	2016 Projected	2017 Projected	2018 Projected	2019 Projected
Revenues/Resources								
Taxes	22,130,175	22,686,916	22,485,500	22,813,000	23,041,130	23,329,144	23,620,758	23,916,018
Licenses & Permits	1,278,539	1,222,232	1,112,850	1,178,445	1,275,000	1,300,500	1,326,510	1,353,040
Fines and Forfeits	780,472	704,276	730,087	721,800	720,000	727,200	734,472	741,817
Recreation Fees	124,515	114,938	112,700	-	-	-	-	-
Intergovernmental Revenue	2,831,309	2,336,019	1,541,066	1,560,465	1,550,000	1,557,750	1,565,539	1,573,366
Charges for Services	13,378,946	12,408,040	13,276,204	13,875,278	12,800,000	12,928,000	13,057,280	13,187,853
Miscellaneous Revenue	486,878	258,182	258,596	183,205	185,000	188,700	192,474	196,323
Other Financing Sources	190,181	143,540	148,522	1,000	1,000	1,000	1,000	1,000
Transfers In	423,176	2,551,427	172,500	225,000	200,000	204,000	208,080	212,242
Total Revenue/Resources	\$41,624,192	\$42,425,569	\$39,838,025	\$40,558,193	\$39,772,130	\$40,236,294	\$40,706,113	\$41,181,659

Revenue Trends – General Fund

- Income Tax Collections
 - Income Tax collections are the single largest revenue piece in the General Fund. They are affected by a variety of factors but are most directly linked to changes in the amount and type of jobs in the City of Hamilton. The City's Economic Development Department has been and continues to be successful at attracting and retaining various types of businesses and as a result of related job growth, revenue from Income Taxes in 2015 is expected to increase nearly \$355,000 over the 2014 Adopted Budget amount in the General Fund.
 - The amount and average salary of jobs in the City of Hamilton are used to estimate revenues related to Income Tax collections. Current trends are used such as the amount of income tax collected for individuals, business net profit, and withholding remitted by employers located or with employees working in the City of Hamilton.
 - Amounts approximated by the Butler County Budget Commission and certified in the annual certificate of estimated resources are used to appropriately budget revenue amounts associated with Income Tax collections each year.
- Real Estate Taxes and Kilowatt Hour (kWh) Tax
 - Real Estate Taxes fluctuate as a result of changing housing market values of residences in the City of Hamilton. National real estate trends such as the Great Recession of 2008 certainly impacted property value in Hamilton and consequently affect the amount of Real Estate Taxes assessed and collected. The City is projecting real estate tax collections in the General Fund in 2015 to remain at a similar level seen in 2014.
 - The City of Hamilton analyzes each of the community and national factors and also utilizes amounts approximated by the Butler County Budget Commission and certified in the annual certificate of estimated resources to appropriately budget revenue amounts associated with Real Estate Taxes each year.
 - Estimated revenue from the Kilowatt Hours Tax is determined by independent consulting with Sawvel and Associates. In addition to forecasting and analyzing revenues and rates associated with each of the City's four utility systems, Sawvel also completes a specific assessment of the Kilowatt Hours Tax and projects revenues based on historical data as well as projected total future sales of electric service.
- Licenses, Fees, and Permits
 - This revenue category includes various licenses and permits such as taxi cab licenses, pawn shop licenses, building permits, food permits, and some franchise fees.
 - Revenues are estimated based upon historical data, community trends, related policy, and the Butler County Budget Commission's annual certificate of estimated resources.
- Grants
 - This revenue category includes revenues from federal, state, and local grants received by the City of Hamilton. Grants received in our Community Development Department for our HOME and Community Development Block Grant funds are also included in this figure. Financial planning for such annual revenues is based upon award criteria, draw down schedules, and related stipulations of each specific grant.
- Other
 - Approximately 15.8% of outside revenue received by the City of Hamilton comes from the following sources:
 - Miscellaneous Income, Investment Income, and Other Income
 - Special Assessments
 - Reimbursement of Expense
 - Debt Proceeds (Hamilton Cap & Debt Fund)
 - Inter-Fund Transfers (Non-Utility Funds)
 - Other Sources
 - Estimates for revenue received each year from these sources are achieved using a variety of techniques based upon the type of revenue.

Revenue Trends Continued

Revenue Trends – Hamilton Utility Systems

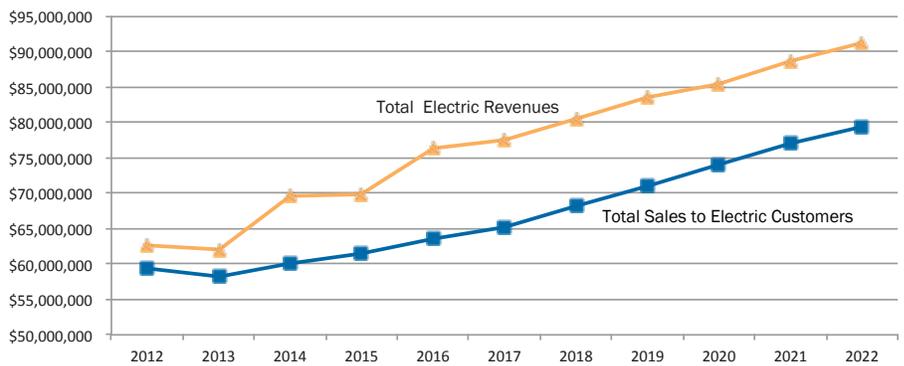
On a semi-annual basis, the Utility Systems update their 10-year forecasts for sales volumes, sales revenues, operations expenses and capital plans. The Utility Administration works closely with its outside utility rate/engineering consultant to generate these forecasts. The forecasts are based upon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

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

Electric System

In its forecasting model the Electric System is projecting the inflation rate at 3%. Peak demand for the system has been projected at approximately 150 MW, with a System Load Factor of approximately 46%. The Electric System is also forecasting increases in sales to customers of 3.17% annually from 2014 to 2023 for both residential and general service (commercial/ industrial) customers. Increases in total electric revenues are projected in the 2014-2017 period as the Meldahl Hydroelectric Plant is completed and brought on-line. The average annual increase in Electric revenue from 2014 through 2023 is approximately 3.03% per year.

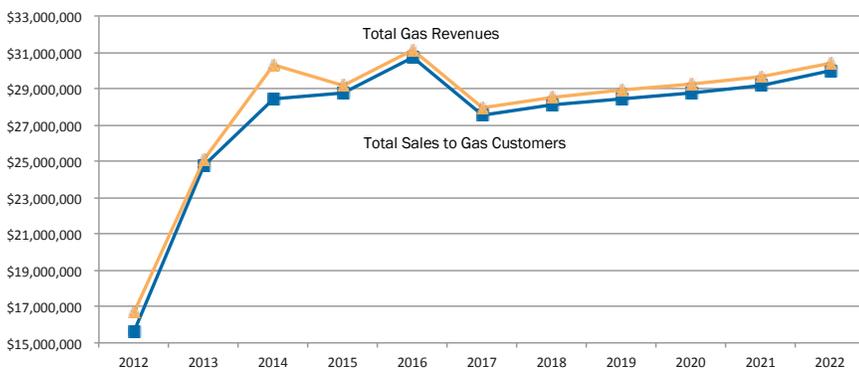
Hamilton Electric Utility - Sales Revenue Projection



Gas System

A major increase in sales revenue was seen in the 2012 to 2014 time period due to sales by the Gas System to the AMP Fremont Energy Center (AFEC), as well as due to the conversion of the City’s electric generating units at the 3rd Street Power Plant from coal to natural gas. The Gas System is projecting sales trends to remain fairly flat to slightly increasing over the 2014-2023 time period, including sales per million cubic feet (Mcf) of gas. Base rate revenue is also projected to be flat over that period. The primary driver in the slight increase in sales revenue is due to projected increases in the cost of gas, which is recouped through the Gas Cost Recovery Rate Rider. The average annual increase in Total Gas Revenues from 2014 through 2023 is approximately 0.05% per year.

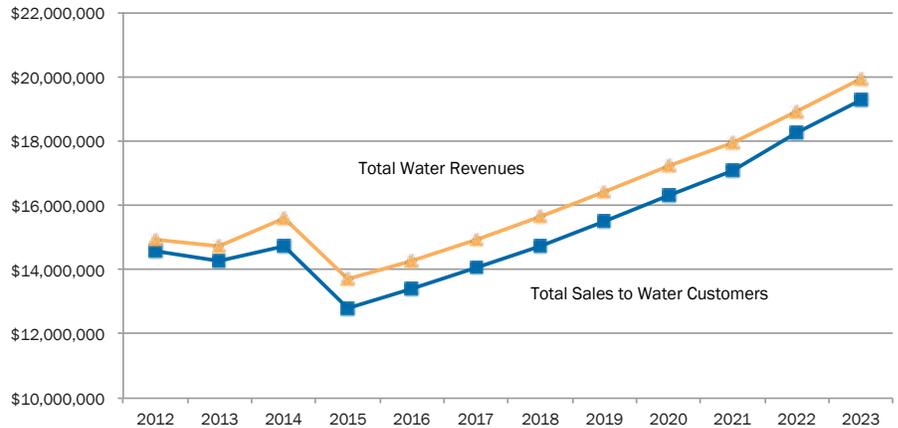
Hamilton Gas Utility - Sales Revenue Projection



Water System

The Water System is projecting increases in sales to customers of 3.01% annually from 2014 through 2023. A new wholesale supply contract with Butler County beginning January 1, 2015 ensures water sales to the County through 2044, and replaces the previous contract which would have expired at the end of 2021. Retail water customer base rate increases are calculated when necessary to meet water system revenue requirements and maintain required year-end unencumbered cash balance targets in the Water Fund, Capital Improvement Fund, Rate Stabilization Fund, System Reserve Fund and debt service coverage. Projected revenue increases also include the Water Main Replacement Program (WMP) Rider. The WMP Rider is set to recover debt service on the WMP portion of Water System Bond Anticipation Notes (BANS) and Bonds and WMP expenditures funded from revenues. The average annual increase in Total Water Revenues from 2014 through 2023 is approximately 2.77% per year.

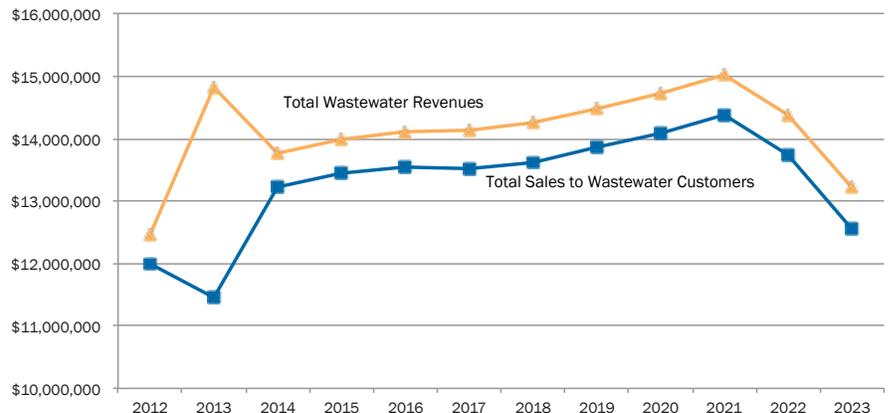
Hamilton Water Utility - Sales Revenue Projection



Wastewater System

The Wastewater System is projecting residential and commercial retail wastewater usage to decrease 0.56% annually from 2014 through 2023. Non-retail sales are projected to remain flat from 2014 through 2023. Retail wastewater customer base rate increases are calculated when necessary to meet wastewater system revenue requirements and maintain required year-end unencumbered cash balance targets in the Wastewater Fund, Capital Improvement Fund, Rate Stabilization Fund, System Reserve Fund and debt service coverage. Projected revenue increases also include the Unfunded Governmental and Regulatory Mandates Adjustment (UGRMA) Rider. The UGRMA Rider is set to recover costs associated with environmental, governmental and regulatory compliance or mandates that are not included in the base rates. Total Wastewater Revenues are forecasted to decrease on average from 2014 through 2023 approximately 0.43% per year. Beginning in 2022 rates will be reduced sharply due to the retiring of the 2005 Revenue Refunding Bonds.

Hamilton Wastewater Utility - Sales Revenue Projection



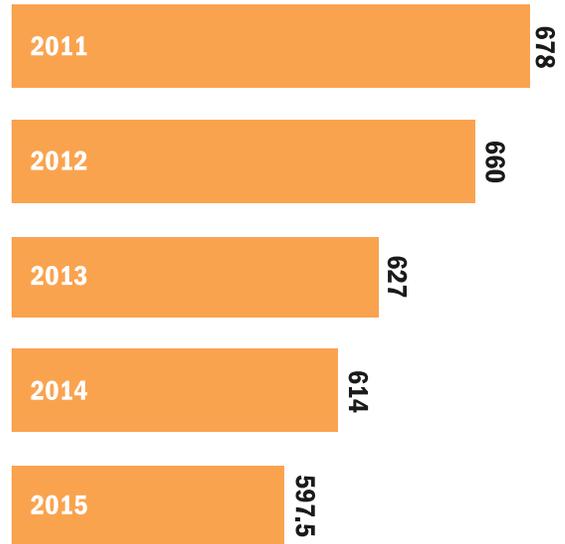
Staffing

The City of Hamilton has worked hard to streamline departments in the past 5 years. Because of cuts in state funding and uncertainty in the economy, City personnel must operate more efficiently as the decreasing budget influences a decrease in total employees. Due to further budget cuts, City personnel cuts were unavoidable for the 2015 Budget. From 2011 to 2014, total Full Time Equivalents (FTE) has been reduced by 64.

For 2015, the Parks Division has been eliminated as City parks are now operated by the Hamilton Parks Conservancy. However, City positions will be added this year to operate the new City Quick Strike Team who will be responsible for addressing various tasks as assigned in an effort to maintain a positive image and aesthetic throughout the City of Hamilton.

The charts on this page depict the trend in actual full time equivalents since 2011. Further detail of FTE's budgeted by department can be found in the "Departmental Overview" section.

Actual FTE's by Year



All Funds Budget Summary

The chart below shows the Revenue/Resources and Expenditures/Uses for the City of Hamilton as a whole. This schedule provides a four year comparison that includes both past financial activity as well as planned financial activity broken down by major revenue and expenditure line items. This chart is intended to illustrate past financial planning priorities as well as future goals. Shown here are the 2012 and 2013 Actual Budget revenues and expenditures and the 2014 Amended Budget which represents the 2014 Adopted Budget plus or minus supplemental appropriations passed by Hamilton's City Council throughout the year. The 2015 Adopted Budget highlights revenues and expenditures planned for the current budget year.

More detailed summaries showing departmental and fund level appropriations are available in respective Department Overview and Financial Summaries sections. Additionally, the 2015 Fund Classification Schedule included in the Appendix illustrates the detailed 2015 Budget adopted by the Hamilton City Council.

All Funds	2012 Actual	2013 Actual	2014 Adopted	2014 Amended	2015 Adopted	Change from 2014 Adopted	
Revenues/Resources							
Taxes	30,831,304	31,019,678	30,989,276	31,612,065	31,512,349	523,073	2%
Licenses & Permits	1,647,790	1,589,099	1,474,650	1,624,894	1,540,245	65,595	4%
Fines and Forfeits	1,205,806	974,480	1,044,434	1,064,814	1,042,232	(2,202)	0%
Recreation Fees	124,515	114,938	112,700	177,916	-	(112,700)	-100%
Intergovernmental Revenue	12,641,321	15,760,937	17,456,990	17,347,791	16,735,719	(721,271)	-4%
Charges for Services	134,721,667	143,764,584	162,146,681	165,263,598	167,913,914	5,767,233	4%
Miscellaneous Revenue	3,132,856	2,362,078	5,259,619	4,904,048	33,357,564	28,097,945	534%
Other Financing Sources	12,602,972	14,578,650	21,937,058	18,660,116	27,043,960	5,106,902	23%
Transfers In	48,194,652	37,385,047	35,634,074	56,653,681	43,434,787	7,800,713	22%
Total Revenue/Resources	\$245,102,881	\$247,549,490	\$276,055,482	\$297,308,923	\$322,580,770	\$46,525,288	17%
Expenditures/Uses							
Personnel & Employee Benefits	62,287,422	57,394,343	59,431,768	59,944,088	60,542,358	1,110,590	2%
Other Expenses	85,955,604	96,404,377	123,189,292	124,401,215	133,822,460	10,633,168	9%
Capital Improvements	24,107,260	24,241,739	45,695,990	39,266,628	47,219,992	1,524,002	3%
Debt Service	33,342,364	37,761,486	39,647,435	39,777,165	38,381,162	(1,266,273)	-3%
Transfers Out	48,194,652	37,385,047	35,634,074	56,653,681	43,434,787	7,800,713	22%
Total Expenditures/Uses	\$253,887,302	\$253,186,991	\$303,598,559	\$320,042,777	\$323,400,759	\$19,802,200	7%
Net Revenue/(Expenditures)	(8,784,421)	(5,637,501)	(27,543,077)	(22,733,854)	(819,989)	26,723,088	-97%
Change in Non-Cash Items	3,604,747	(862,550)	9,609,145	4,799,922	-	(9,609,145)	-100%
Net Increase/(Decrease) in Fund Balance	(\$5,179,674)	(\$6,500,051)	(\$17,933,932)	(\$17,933,932)	(\$819,989)	\$17,113,943	-95%
Beginning Cash Balance January 1	123,598,805	118,419,131	111,919,080	111,919,080	93,985,148	(17,933,932)	-16%
Ending Cash Balance December 31	118,419,131	111,919,080	93,985,148	93,985,148	93,165,159	(819,989)	-1%
Outstanding Encumbrances	14,650,722	18,989,825	27,506,162	27,506,162	-	(27,506,162)	-100%
Unencumbered Fund Balance December 31	\$103,768,409	\$92,929,255	\$66,478,986	\$66,478,986	\$93,165,159	\$26,686,173	40%
Unencumbered Cash as % of Total Expenditures/Uses	40.9%	36.7%	21.9%	20.8%	28.8%		

Capital Budget Summary

Capital Expenditures

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

- are tangible in nature;
- have an economic life greater than one year;
- maintain their identities throughout their useful lives, either as separate items, as identifiable components of larger groupings of property or as mass fixed assets; and
- if a Utility Component or Mass Asset Units of Property, are not repair parts or minor items of property which are components of a Unit of Property;
- Governmental funds property, plant, or equipment over \$2,500.

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

The total amount of capital expenditures budgeted in 2015 is \$47,788,298

Major 2015 capital expenditures along with corresponding costs are described on the right and continue on the following pages.

South Hamilton Crossing	Anticipated Funding Source
Acquisition of property, and relocation of property owners and tenants, for construction and new rights-of way. OKI (Ohio-Kentucky-Indiana) grant contribution in 2015 is \$1,225,000. Total OKI grant contribution is \$2.45million.	Infrastructure Renewal Program (Fund 311)
	Total 2015 Anticipated Expenditure \$2,350,000

2014 Concrete Repair and Resurfacing	Anticipated Funding Source
Annual street resurfacing program. Approximately 3 centerline miles of streets to be resurfaced.	Infrastructure Renewal Program (Fund 311)
	Stormwater Management Fund (Fund 279)
	Special Assessments (Fund 301)
	Issue II Project Fund (Fund 307)
	Total 2015 Anticipated Expenditure \$2,358,863

Millville/Wasserman/Smalley Intersection	Anticipated Funding Source
New left-turn lanes will be added to Millville Avenue, Wasserman Road and Smalley Boulevard. New traffic signals will be installed.	Infrastructure Renewal Program (Fund 311)
	Stormwater Management Fund (Fund 279)
	Total 2015 Anticipated Expenditure \$587,000

South 3rd Street Streetscape	Anticipated Funding Source
Streetscape (decorative streetlights, burying overhead utility lines and improved sidewalks, curbs, and gutter areas) improvements from Ludlow Street to Court Street.	Infrastructure Renewal Program (Fund 311)
	Total 2015 Anticipated Expenditure \$270,000

North 3rd Street Plaza	Anticipated Funding Source
Streetscape improvements, including event plaza between Buckeye Street and Village Street.	Infrastructure Renewal Program (Fund 311)
	Stormwater Management Fund (Fund 279)
	Special Assessments (Fund 301)
	Total 2015 Anticipated Expenditure \$364,000

South D Street Bridge Rehabilitation	Anticipated Funding Source
Engineering design fee for rehabilitation of bridge foundation. Construction is scheduled for summer of 2016; 80% of construction will be funded by a grant from Ohio Department of Transportation (ODOT).	Infrastructure Renewal Program (Fund 311)
	Total 2015 Anticipated Expenditure \$230,000

Classification of Capital

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

Land and Land Rights: includes all land parcel or rights purchased or acquired by the City for building sites, right of way, future use, etc., other than land or rights for infrastructure.

Buildings and Building Improvements: includes all buildings and improvements to buildings, including all attached fixtures.

Improvements Other Than Buildings: includes improvements such as parking lots, fences and walls, permanent signs, water and sewer lines, roadways and sidewalks, structures, and similar property that is not associated directly with a building. Roadways, sidewalks, and water and sewer lines belonging to a specific utility facility or property will be separate from the category of infrastructure fixed assets.

Machinery and Equipment: includes all motor vehicles, rolling stock, construction and maintenance equipment, office equipment, furnishings, etc., where the unit cost exceeds the minimum capitalization amount.

Construction Work in Progress (CWIP): includes all partially complete construction projects, such as buildings, facilities, and improvements that are under construction.

Cleveland Avenue Bridge Replacement	Anticipated Funding Source
Engineering design fee for bridge reconstruction. Construction is scheduled for summer of 2016; 80% of construction will be funded by a grant from ODOT.	Infrastructure Renewal Program (Fund 311) Total 2015 Anticipated Expenditure \$160,700
Main/Millville/Eaton Intersection	Anticipated Funding Source
City share of engineering design fee for new alignment of Main Street, Millville Avenue and Eaton Avenue is 10%. ODOT Safety Grant is paying the remaining 90%.	Infrastructure Renewal Program (Fund 311) Total 2015 Anticipated Expenditure \$153,102
High/MLK Intersection Improvements	Anticipated Funding Source
City share (10%) of engineering design fee for improvements including additional right and left turn lanes. ODOT Safety Grant is paying remaining 90%.	Infrastructure Renewal Program (Fund 311) Total 2015 Anticipated Expenditure \$13,786
Bilstein Boulevard Bridge	Anticipated Funding Source
Engineering design fee for bridge deck, abutment, and barrier replacement. Construction is scheduled for summer of 2016.	Infrastructure Renewal Program (Fund 311) Total 2015 Anticipated Expenditure \$80,000
G Street Bridge	Anticipated Funding Source
Bridge is currently closed to both vehicles and pedestrians due to condition. Engineering study will evaluate the cost of removal or rehabilitation. The bridge will be used as a pedestrian bridge. Construction schedule is dependent on study findings and funding options.	Infrastructure Renewal Program (Fund 311) Total 2015 Anticipated Expenditure \$60,000
ODOT State Route 128	Anticipated Funding Source
SR 128 Resurfacing is a joint project with the ODOT. The project requires the preparation of construction plans and specifications.	Infrastructure Renewal Program (Fund 311) Total 2015 Anticipated Expenditure \$25,000
Traffic Signals	Anticipated Funding Source
Replacement of traffic signal equipment, including signals, cabinets and cameras.	Infrastructure Renewal Program (Fund 311) Total 2015 Anticipated Expenditure \$50,000

Capital Budget Continued

Depreciation of Property

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

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

Customer First	Anticipated Funding Source
Evaluation of options for technological upgrade to have all the city info in one platform. A new more accessible city website with improved 311 System. A new Customer First reception area on the first floor, City Hall.	One Renaissance Fund (Fund 200)
	Total 2015 Anticipated Expenditure \$200,000
Carpet Replacement	Anticipated Funding Source
Replacement carpet for the One Renaissance Center government services building.	One Renaissance Fund (Fund 200)
	Total 2015 Anticipated Expenditure \$190,000
Security System	Anticipated Funding Source
Upgrade security system for the One Renaissance Center government services building.	One Renaissance Fund (Fund 200)
	Total 2015 Anticipated Expenditure \$57,000
Parks Conservancy	Anticipated Funding Source
Contribution to the Hamilton Community Foundation/Parks Conservancy to fund capital improvements including Crawford Woods Sprayground.	Capital Improvements and Debt Service Fund (Fund 215)
	Total 2015 Anticipated Expenditure \$1,250,000
Main Street	Anticipated Funding Source
Acquisition of Main Street properties in order to assist in the revitalization of historic Main Street.	Capital Improvements and Debt Service Fund (Fund 215)
	Total 2015 Anticipated Expenditure \$400,000
Amberly Drive	Anticipated Funding Source
Construct storm sewer in the 700 block of Amberly Drive. Storm sewer will run between the house and connect to the existing storm sewer system on Hyde Park Ct.	Stormwater Management Fund (Fund 279)
	Total 2015 Anticipated Expenditure \$125,000
Hollowtree Drive	Anticipated Funding Source
Improve the storm sewer system along Hollow Tree Ct. Construction shall include reconstruction of Hollow Tree Ct as well.	Stormwater Management Fund (Fund 279)
	Total 2015 Anticipated Expenditure \$100,000
Professional Service	Anticipated Funding Source
Professional Service Fees as needed for various stormwater studies and designs.	Stormwater Management Fund (Fund 279)
	Total 2015 Anticipated Expenditure \$50,000

Retirement and Disposal of Capital Assets

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

Acquisition and Demolition Anticipated Funding Source

Acquisition and demolition of 40 abandoned properties using funding from a state grant.

Hardest Hit Fund
(Fund 227)

Total 2015 Anticipated Expenditure
\$1,000,000

Brownfield Site Remediation Anticipated Funding Source

Remediation of 1550 Grand Boulevard, 844 East Ave and 550 North 3rd Street. See budget highlights for Clean Ohio Grant Fund 310.

Clean Ohio Grant Fund
(Fund 310)

Total 2015 Anticipated Expenditure
\$1,382,847

Compressed Natural Gas (CNG) Conversions Anticipated Funding Source

Install equipment to allow City owned vehicles to use CNG fuel as well as gasoline.

Gas Capital Improvement Fund
(Fund 515)

Total 2015 Anticipated Expenditure
\$100,000

Natural Gas Main Maintenance & Replacement Anticipated Funding Source

Regular maintenance at various sites throughout the city.

Gas Capital Improvement Fund
(Fund 515)

Total 2015 Anticipated Expenditure
\$857,000

Structures and Improvements Anticipated Funding Source

West Elkton Regulator Station Improvements (Repoint the mortar joints and cut out and replace the spalled exterior bricks, and fill the crack in the footing along the northern wall).

Gas Capital Improvement Fund
(Fund 515)

Total 2015 Anticipated Expenditure
\$250,000

Gas SCADA System Improvements Anticipated Funding Source

Regulator Pits, ORC Restacking will be added to existing Supervisory Control and Data Acquisition (SCADA) system

Gas Capital Improvement Fund
(Fund 515)

Total 2015 Anticipated Expenditure
\$250,000

Enterprise Park Lighting Anticipated Funding Source

Replace existing street lights with upgraded poles and LED fixtures and extend streetlights throughout Hamilton Enterprise Park.

Electric Capital Improvement Fund (Fund 525)

Total 2015 Anticipated Expenditure
\$230,000

Bilstein Undergrounding and Lighting Anticipated Funding Source

Convert overhead electric distribution facilities underground south of Symmes Road and install upgraded streetlight poles and LED fixtures.

Electric Capital Improvement Fund (Fund 525)

Total 2015 Anticipated Expenditure
\$400,000

Capital Budget Continued

Transfer of Capital Assets

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

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

Hamilton Hydraulic	Anticipated Funding Source
Funding for various improvements including: an engineering study, control dam repairs, concrete repairs, and rip rap bank armoring. These improvements ensure continued reliable safe operation of the Hamilton Hydroelectric Plant.	Electric Capital Improvement Fund (Fund 525)
	Total 2015 Anticipated Expenditure \$525,000

Various Capital Projects	Anticipated Funding Source
Funding for various improvements including: repairs to Wasserman Road, electric SCADA system upgrades, and garage security.	Electric Capital Improvement Fund (Fund 525)
	Total 2015 Anticipated Expenditure \$432,041

Trouble Truck	Anticipated Funding Source
Replace the existing bucket truck with a new vehicle with CNG fuel capability.	Electric Capital Improvement Fund (Fund 525)
	Total 2015 Anticipated Expenditure \$279,000

Asbestos Abatement	Anticipated Funding Source
Ongoing asbestos removal at power plant.	Electric Capital Improvement Fund (Fund 525)
	Total 2015 Anticipated Expenditure \$50,000

CEMS Replacement	Anticipated Funding Source
Upgrade for the Cooperative Expandable Micro-Slice Server (CEMS) at 3rd Street Electric Plant.	Electric Capital Improvement Fund (Fund 525)
	Total 2015 Anticipated Expenditure \$10,000

PJM Telemetry Link	Anticipated Funding Source
Upgrades to provide hourly generation data to the Pennsylvania, Jersey, Maryland (PJM) regional electric transmission network.	Electric Capital Improvement Fund (Fund 525)
	Total 2015 Anticipated Expenditure \$10,000

#9 Boiler	Anticipated Funding Source
Continuous Emissions Monitoring System (CEMS) stack flow monitor at 3rd Street Electric Plant.	Electric Capital Improvement Fund (Fund 525)
	Total 2015 Anticipated Expenditure \$15,000

GT2 Air Intake	Anticipated Funding Source
Gas Turbine #2 Structural Steel painting which will help maximize the lifespan of this generator.	Electric Capital Improvement Fund (Fund 525)
	Total 2015 Anticipated Expenditure \$40,000

Tagging of Capital Assets

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

Greenup Hydro Dam	Anticipated Funding Source
Various Reliability and Safety Improvements included in the Greenup Hydroelectric Project 10-year capital improvement plan.	Electric Capital Improvement Fund (Fund 525)
	Total 2015 Anticipated Expenditure \$500,000
Utility Pole Replacement Program	Anticipated Funding Source
New program that will replace older utility poles in an effort to further minimize critical pole failures.	Electric Capital Improvement Fund (Fund 525)
	Total 2015 Anticipated Expenditure \$1,269,716
Substation and Transformer Program	Anticipated Funding Source
New program that will replace/upgrade substation and transformer equipment as appropriate to ensure high quality service.	Electric Capital Improvement Fund (Fund 525)
	Total 2015 Anticipated Expenditure \$1,246,276
Replace Direct Bury and Misc Underground	Anticipated Funding Source
Replace direct buried underground electric distribution cable with new cable in conduit to help ensure reliable electric service and reduce operation and maintenance expenses.	Electric Capital Improvement Fund (Fund 525)
	Total 2015 Anticipated Expenditure \$1,100,000
Street and Security Lighting	Anticipated Funding Source
Begin conversion of all incandescent streetlights and security lights to LED technology to reduce energy costs and other operation and maintenance expenses.	Electric Capital Improvement Fund (Fund 525)
	Total 2015 Anticipated Expenditure \$560,967
Water Main Replacements	Anticipated Funding Source
Program designed to preemptively replace up to 3 miles of water mains per year in an effort to minimize main failures and leaks.	Water Construction Fund (Fund 531)
	Total 2015 Anticipated Expenditure \$3,283,000
Arnold Well Field	Anticipated Funding Source
Water Production will be making structural improvements and maintenance of the City-owned barn at the Arnold Well Field. The barn is used for storage of equipment and inventory, including pipes and valves.	Water Capital Improvement Fund (Fund 535)
	Total 2015 Anticipated Expenditure \$35,000
South Water Treatment Plant	Anticipated Funding Source
Funds for annual water tank rehabilitation program.	Water Capital Improvement Fund (Fund 535)
	Total 2015 Anticipated Expenditure \$1,100,000

Capital Budget Continued

Wasserman Road Tank Anticipated Funding Source

Funds for concrete repair and structure painting

Water Capital Improvement Fund (Fund 535)

Total 2015 Anticipated Expenditure \$271,000

Various Structures and Improvements Anticipated Funding Source

Improvements to buildings and facilities

Water Capital Improvement Fund (Fund 535)

Total 2015 Anticipated Expenditure \$23,000

Tools and Equipment Anticipated Funding Source

Replacement of water distribution tools and equipment

Water Capital Improvement Fund (Fund 535)

Total 2015 Anticipated Expenditure \$10,000

Mains and Critical Valves Anticipated Funding Source

Water Production is contracting for an engineering study to be performed on the 30 inch concrete main and associated critical valves. This main was placed into service in the early 1950's, and is one of two major water supply mains for the City's water distribution system. Engineering study will create detailed locational drawings and specifications of the main and critical valves, with subsequent entry into the City's GIS.

Water Capital Improvement Fund (Fund 531)

Total 2015 Anticipated Expenditure \$30,000

Power Equipment Anticipated Funding Source

Replacement of water distribution power operated equipment

Water Capital Improvement Fund (Fund 535)

Total 2015 Anticipated Expenditure \$45,000

Rebuild Lime Softening Anticipated Funding Source

Water Production is planning to rehabilitate the reactive CO2 basin, from the pre-1992 water plant expansion. Work will include draining, repairing cracks, sealing and lining the inside of the basin, to prevent further leaks and to stem further deterioration of the basin.

Water Capital Improvement Fund (Fund 535)

Total 2015 Anticipated Expenditure \$45,000

Lab and Office Equipment Anticipated Funding Source

Annual replacement of lab equipment

Water Capital Improvement Fund (Fund 535)

Total 2015 Anticipated Expenditure \$16,000

Meters and Installation Anticipated Funding Source

Annual replacement of water meters

Water Capital Improvement Fund (Fund 535)

Total 2015 Anticipated Expenditure \$100,000

Hydrants Anticipated Funding Source

Annual replacement of failed hydrants

Water Capital Improvement Fund (Fund 535)

Total 2015 Anticipated Expenditure \$70,000

I/I Replacement	Anticipated Funding Source
I/I refers to the inflow and infiltration of water or other liquids (e.g., groundwater, stormwater, etc.) into the sanitary sewer system, other than the sanitary waste stream. This project involves the replacement and/or lining of sanitary sewer mains, manholes and other infrastructure.	Wastewater Construction Fund (Fund 541)
	Total 2015 Anticipated Expenditure \$3,030,000
SECAP	Anticipated Funding Source
SECAP (System Evaluation and Capacity Assurance Plan) project involves the mitigation of identified sanitary sewer overflow locations and improvements to wastewater storage capacity, through improvement at Schwartzwald Park and adjacent to Henry Long Tower.	Wastewater Construction Fund (Fund 541)
	Total 2015 Anticipated Expenditure \$9,558,000
SOID Lift Station and Force Main Project	Anticipated Funding Source
Install wastewater lift station at Southwest Ohio Industrial District (SOID) for system reliability improvements.	Wastewater Construction Fund (Fund 541)
	Total 2015 Anticipated Expenditure \$5,000,000
Wastewater Main Lining/Replacement/Repair	Anticipated Funding Source
A program designed to preemptively replace, repair, or line wastewater mains in an effort to minimize main failures and leaks.	Wastewater Capital Improvement Fund (Fund 545)
	Total 2015 Anticipated Expenditure \$3,050,000
UGRMA Fund	Anticipated Funding Source
The UGRMA (Unfunded Governmental and Regulatory Mandates Adjustment) Fund is used to meet the requirements set forth in unfunded mandates from regulatory agencies, including U.S. and Ohio EPA. Work at the Water Reclamation Facility will include new pumps and upgrades to chemical and biological treatment equipment and chemical storage tanks.	Wastewater Capital Improvement Fund (Fund 545)
	Total 2015 Anticipated Expenditure \$2,500,000
Water Reclamation Facility (WRF)	Anticipated Funding Source
For rebuild of Grit Collectors Me-2a and Me-2b catenary screen conveyors that were installed in 2000.	Wastewater Capital Improvement Fund (Fund 545)
	Total 2015 Anticipated Expenditure \$15,000
Water Reclamation Facility Equipment	Anticipated Funding Source
Replacement of pumping, control equipment.	Wastewater Capital Improvement Fund (Fund 545)
	Total 2015 Anticipated Expenditure \$25,000

Fund Matrix

The matrix below shows the categorized revenues and expenditures of the City's majors funds as well as all other funds in the aggregate. Please note that a large number of transfers occur within the City's utility funds. Each City utility department includes several funds that are combined into a single "Utility" fund (respective of their over-arching organizational grouping) per Generally Accepted Accounting Principles (GAAP). For example, all funds included in the Electric Utility department are combined under the title "Electric Utility" although in reality the Electric Utility includes several separate funds.

The impact of transfers between these sub-departmental funds has a net impact of zero within the larger utility fund. In an effort to make this document more easily understood by citizens and to simplify presentation process, funds for each utility are combined here. Consequently, any inter-fund transfers for the Waste Water and Electric funds (major funds) have been removed within this presentation due to the net zero impact of those items to the consolidated presentation format. Those inter-fund transfers are reflected in the "All Other Non-Major Funds" column, resulting in a complete matrix that directly matches the appropriations ordinance OR2014-12-113 approved by the Hamilton City Council. The full Classification Summary approved by Council through the appropriations ordinance is shown in the Appendix beginning on page 149.

All Funds Matrix 2015	Major Funds			All Other Non-Major Funds	All Funds Total
	General Fund	Electric Fund	Wastewater Fund		
Revenues/Resources					
Taxes	22,813,000	2,414,000	-	6,285,349	31,512,349
Licenses & Permits	1,178,445	-	-	361,800	1,540,245
Fines and Forfeits	721,800	-	-	320,432	1,042,232
Recreation Fees	-	-	-	-	-
Intergovernmental Revenue	1,560,465	-	-	15,175,254	16,735,719
Charges for Services	13,875,278	78,050,000	13,608,000	62,380,636	167,913,914
Miscellaneous Revenue	183,205	29,060,000	469,050	3,645,309	33,357,564
Other Financing Sources	1,000	-	856,000	26,186,960	27,043,960
Transfers In	225,000	-	-	43,209,787	43,434,787
Total Revenue/Resources	\$40,558,193	\$109,524,000	\$14,933,050	\$157,565,527	\$322,580,770
Expenditures/Uses					
Personnel & Employee Benefits	31,913,321	11,574,000	1,971,100	15,083,937	60,542,358
Other Expenses	9,380,776	59,547,000	4,736,900	60,157,784	133,822,460
Capital Improvements	-	8,510,000	23,178,000	15,531,992	47,219,992
Debt Service	-	11,925,000	4,844,370	21,611,792	38,381,162
Transfers Out	890,000	-	-	42,544,787	43,434,787
Total Expenditures/Uses	\$42,184,097	\$91,556,000	\$34,730,370	\$154,930,292	\$323,400,759
Excess of Revenues Over(Under) Expenses	(\$1,625,904)	\$17,968,000	(\$19,797,320)	\$2,635,235	(\$819,989)

2015 Budget Department Overviews

The following section illustrates the purpose and function of the City of Hamilton's various departments and divisions. Each departmental overview includes the goals and accomplishments as well as overarching mission of the diverse organizational units of the City as well as tables and charts illustrating historical and current financial data and staffing levels.

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

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

City of Hamilton
BUTLER COUNTY OHIO



How to Use This Section

Division Mission

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

Division Description

The Hamilton Police Division provides public safety services to the municipality in Butler County, Ohio, with a population of over 62,000 residents. The Division is providing the community with exceptional service for a Better Hamilton." The City of Hamilton Police Division has been accredited by the International Association for Law Enforcement Agencies (CALEA) since 1990, when the department became the 139th internationally accredited law enforcement agency. CALEA accreditation affirms the professional standards of Law Enforcement agencies worldwide.

The Hamilton Police Division consists of 105 full-time

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

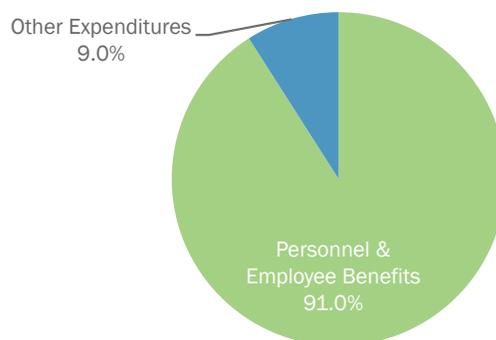
The Department Description section illustrates each department's functions as well as operational responsibilities and priorities.

- **Administrative Bureau** - The Administrative Bureau includes the Services Division, Central Records, Communications, Court Services, Property, and Training sections. Furthermore, the Administrative Captain ensures that all division property is properly maintained and accounted for, maintains and updates division policies, and serves as the accreditation manager. The Administrative Captain also serves as the liaison to the Butler County Sheriff's Office, who provides dispatching services and the Butler Regional Interoperable Communications System (BRICS).

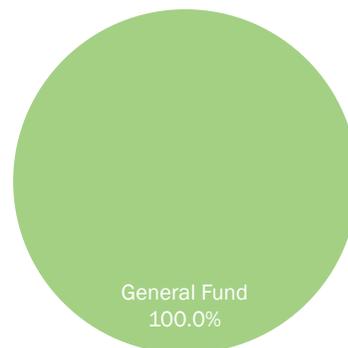
The Organizational Chart provides a snapshot of how the department is organized in relation to the City organization as a whole. This chart illustrates the divisions associated with each department.



2015 Adopted Operating Budget



2015 Estimated Funding Sources



Accomplishments in 2014

- Expanded community engagement efforts in support of the City's strategic plan
- Increased street officer strength through civilianization of IT position
- Maximized resources by adjusting patrol shift deployment hours to cover the high volume call hours of 7 pm to 3 am
- Established a new recruitment program providing additional training opportunities for recruits
- Replaced the existing Records Management System with a new system

The Accomplishments section details major departmental achievements in 2014.

Goals for 2015

- Establish objectives, goals, strategies and measures in support of the City's strategic plan
 - Continual expansion of community engagement efforts
 - Increase street officer strength through the civilianization of property room and clerical positions currently held by sworn officers and the creation of previously agreed upon promotable positions
- The Goals for 2015 section outlines the goals of each department for the coming year. Setting goals as well as aligning operations and tracking achievements is critical to the success of the City.

POLICE	2012 Actual	2013 Actual	2014 Adopted	2014 Amended	2015 Adopted	Change from 2014 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	13,490,842	12,848,004	12,082,268	12,088,946	12,701,388	619,120	5.1%
Other Expenditures	1,239,828	1,285,130	1,308,355	1,333,811	1,261,602	(46,753)	-3.6%
Operating Total	\$14,730,670	\$14,133,134	\$13,390,623	\$13,422,757	\$13,962,990	\$572,367	4.3%
Capital Improvements	-	-	-	1,300	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	137.50	136.50	122.00	122.00	124.50		2.0%

The departmental table represents budgeting trends from 2012 to 2015. The chart illustrates total operating expenditures as well as expenditures for capital improvements. The table also lists total full-time equivalent (FTE) positions for each department. The last column provides a comparison of the 2014 Adopted to 2015 Adopted budgets in dollars and as a percentage. It is important to note that the number of FTE positions shown represents all budgeted positions within a department, including those not yet filled. Please note that while each column reflects the actual, amended, or adopted appropriations for each budget year, the corresponding FTE numbers presented at the bottom of each column reflect the originally budgeted FTEs approved through the adopted budget.

City Clerk

Department Mission

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

Departmental Description

The City Clerk works to prepare minutes and meeting packets for all meetings of City Council and committees of Council, develops the annual budget for the City Clerk and City Council, conducts the annual update of the City's Codified Ordinances, and manages other projects as assigned by Hamilton City Council. The City Clerk also provides support to all members of City Council along with being a resource to citizens and organizations regarding City Council related items.

Accomplishments in 2014

- Members of City Council are now receiving their bi-weekly Council materials in electronic form and are utilizing tablet technology to access these documents
- Established a new platform of compiled visuals which is displayed at City Council meetings and allows for an interactive experience for both City Council members and citizens
- Attended the Auditor of the State's Ohio Public Records training seminar and received the Ohio Sunshine Law Certification and acquired a deeper understanding in regards to public records, records requests and records retention

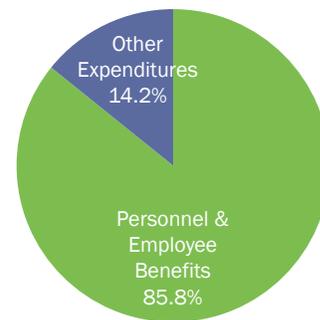
Goals for 2015

- Continue to work on creation of a detailed records database to electronically file legislation passed prior to 2000
- Begin the Certified Municipal Clerk certification program through the Ohio Municipal Clerks Association
- Streamline the legislation process for Council Meetings and work inter-departmentally to create a balanced workflow of legislative items and related documents

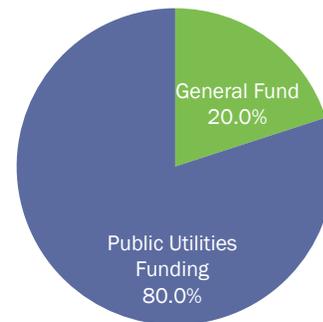
Mayor and City Council

City Clerk

2015 Adopted Operating Budget



2015 Estimated Funding Sources



CITY CLERK	2012 Actual	2013 Actual	2014 Adopted	2014 Amended	2015 Adopted	Change from 2014 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	84,060	80,346	80,913	82,753	85,933	5,020	6.2%
Other Expenditures	12,015	13,093	14,580	14,763	14,230	(350)	-2.4%
Operating Total	\$96,075	\$93,439	\$95,493	\$97,516	\$100,163	\$4,670	4.9%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	2.00	1.50	1.50	1.50	1.50	0.00	0.0%

City Council

Department Mission

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

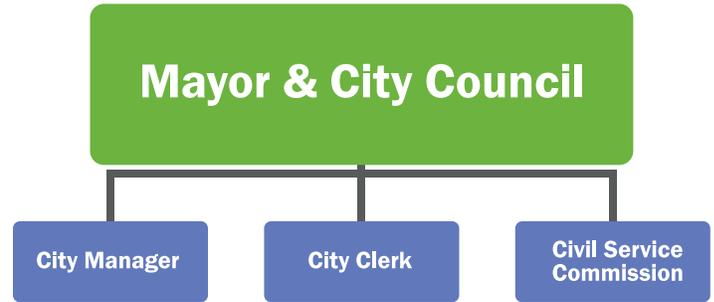
Departmental Description

The Hamilton City Council considers and acts on matters of governmental or utility operations, which involves the establishment of policy decisions and/or the enactment of legislation. The Council adopts legislation pertaining to the expenditure of money, the levying of assessments, establishment of traffic regulations, 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.

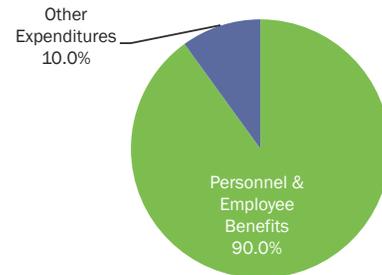
The Hamilton City Council is the direct representative of the citizens of the City of Hamilton. Pursuant to the provisions of the Hamilton City Charter, the City Council is comprised of six members elected at large for staggered four-year terms. The Mayor is separately elected for a four-year term. The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

Goals and Accomplishments

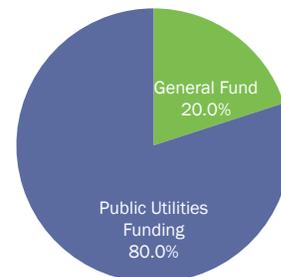
The goals and accomplishments of Council each year are extremely extensive and encompass nearly every aspect of municipal administration. As such, specific goals and accomplishments are not listed.



2015 Adopted Operating Budget



2015 Estimated Funding Sources



CITY COUNCIL	2012 Actual	2013 Actual	2014 Adopted	2014 Amended	2015 Adopted	Change from 2014 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	81,866	83,301	94,703	94,703	76,598	(18,105)	-19.1%
Other Expenditures	6,594	4,887	8,490	9,068	8,490	-	N/A
Operating Total	\$88,460	\$88,188	\$103,193	\$103,771	\$85,088	(\$18,105)	-17.5%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	-	-	-	-	-	-	N/A

Office of The City Manager

Department Mission

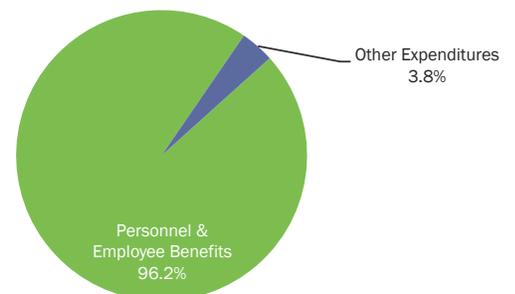
To sustain and enhance the high quality of life in the Hamilton community by implementing City Council policies, developing and maintaining responsive City programs and services within approved budgetary guidelines, providing leadership and motivation to city staff, maintaining and planning for fiscal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

Departmental Description

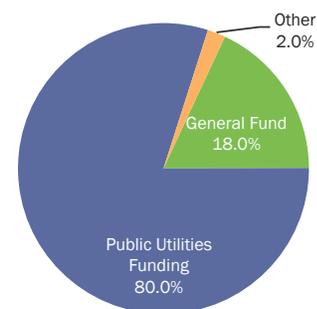
As Chief Executive Officer for the City of Hamilton, the City Manager is responsible for a workforce of more than 597 permanent employees and a \$320+ million annual budget. The seven-member City Council appoints the City Manager. The Council operates as the legislative branch of the City and provides policy direction to the City Manager, while the City Manager is responsible for the administration of the City departments. The City Manager is assisted by a Deputy City Manager, whose responsibilities include assisting with the administration of the City's non-public safety departments and utilities, as well as oversight responsibilities and involvement with project management, personnel issues, indenture compliance, debt issuances, legislative issues, environmental issues, and liability insurance claims involving the City's general operations.



2015 Adopted Operating Budget



2015 Estimated Funding Sources



Accomplishments in 2014

- Created proposal for new neighborhood structure, 17 Strong, and hosted open house to receive feedback and input
- Developed a public private partnership with a local business incubator to promote entrepreneurship and to lay the groundwork and cultivate a thriving high-growth entrepreneurial economy within the City
- Worked with the CORE Fund to acquire strategic commercial and residential properties for reuse
- Developed a design for Phase 2 of the RiversEdge Amphitheater project by working with community stakeholders
- Established three spraygrounds in strategic areas throughout Hamilton

Goals for 2015

- Continue working with the CORE Fund to acquire and reutilize strategic properties within the Urban Core
- Further develop the 17 Strong initiative, working with the Sense of Place committee to establish community groups in each of Hamilton's neighborhoods
- Advance existing competitive advantage and sustainability efforts via utilities and technology infrastructure
- Obtain additional funding for the South Hamilton Crossing project
- Begin work on Phase II of the RiversEdge expansion
- Complete the East High Gateway project
- Engage 50,000 participants annually in special events, arts, & recreation activities

CITY MANAGER	2012 Actual	2013 Actual	2014 Adopted	2014 Amended	2015 Adopted	Change from 2014 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	333,928	388,492	421,656	471,416	446,401	24,745	5.9%
Other Expenditures	36,238	20,736	19,550	22,264	17,450	(2,100)	-10.7%
Operating Total	\$370,166	\$409,228	\$441,206	\$493,680	\$463,851	\$22,645	5.1%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	6.00	5.50	3.50	3.50	4.50	1.00	28.6%

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

The elimination of one Deputy City Manager position as well as the transition of a former Assistant to the City Manager to a different position within the organization are the cause of the decrease by two Full Time Equivalents. These salaries were previously paid by the City's four Utility Departments (Gas, Water, Electric, and Wastewater) and the reduction of Personnel and Employee Benefits expenditures by the four utilities (pages 85-94 and 129-140) reflects this and other staffing changes.

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

Civil Service and Personnel

Department Mission

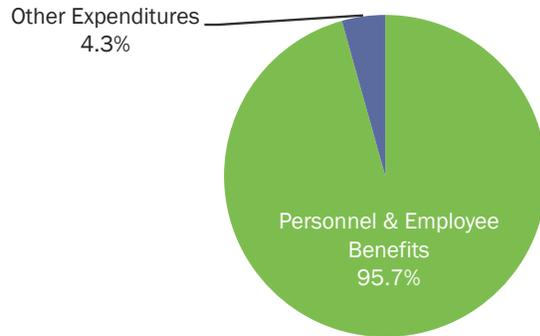
The Department of Civil Service and Personnel assists all City departments and divisions by using fair and equal treatment in the recruitment and selection of qualified individuals, benefits administration, and other personnel matters.

Departmental Description

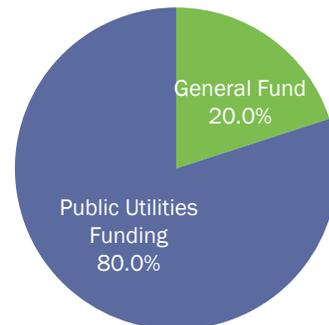
The Department of Civil Service and Personnel provides a variety of support services to all City departments, the Civil Service Commission, and the general public. Responsibilities include Civil Service examination administration, recruitment, Affirmative Action/Equal Employment Opportunity administration,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



2015 Adopted Operating Budget



2015 Estimated Funding Sources



Accomplishments in 2014

- Received and processed 1,320 applications for City employment and 70 applications for the Hamilton City Schools
- Facilitated the hiring process for 31 new hires and more than 80 temporary hires
- Administered the recruitment efforts for 24 employees including Paramedic Supervisor, Fire Investigator/Marshal, Firefighter, and Police Chief
- Processed the retirement of 20 City employees
- Collaborated with the Deputy City Manager of General Operations, Information Technology, and Finance Department to facilitate the implementation of online benefits enrollment

Goals for 2015

- Implement an online application and applicant tracking/reporting system to increase efficiency
- Continue refining various departmental processes, including written Civil Service exam administration, recruitment efforts, pre-employment qualifying test phases, automation of personnel forms, and requests for Civil Service Commission action
- Review/update job descriptions and availability to employees and general public

CIVIL SERVICE	2012 Actual	2013 Actual	2014 Adopted	2014 Amended	2015 Adopted	Change from 2014 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	270,437	253,204	266,016	252,637	295,367	29,351	11.0%
Other Expenditures	5,909	9,249	15,900	25,619	13,400	(2,500)	-15.7%
Operating Total	\$276,346	\$262,453	\$281,916	\$278,256	\$308,767	\$26,851	9.5%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	3.00	3.00	3.00	3.00	3.50	0.50	16.7%

Community Development

Department Mission

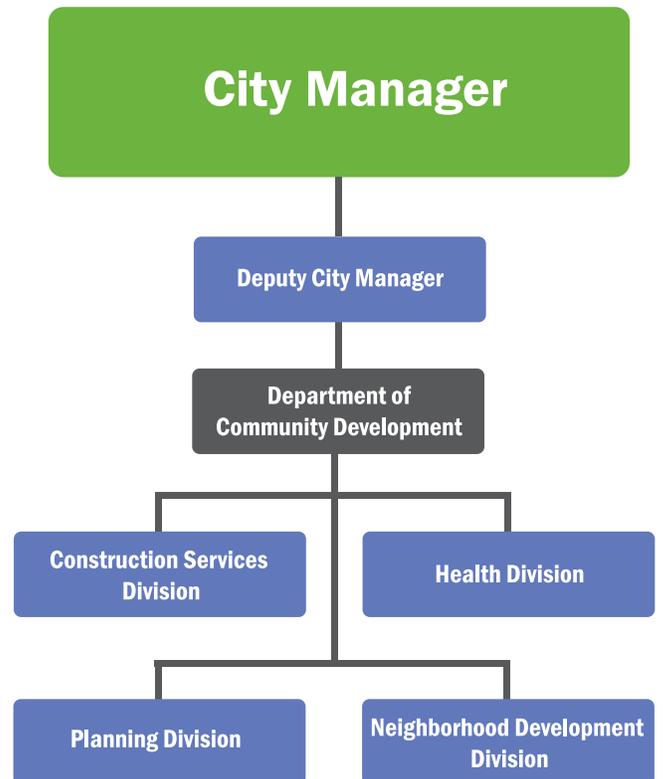
The mission of the Community Development Department is to foster a sustainable, healthy, safe and well planned city. Through purposeful planning, effective enforcement, and meaningful activities, the Community Development Department works to support and encourage strong neighborhoods, quality opportunities,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

Departmental Description

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

- **Construction Services Division** – The Construction Services Division regulates construction of commercial and residential buildings and administers several codes including the building code, electric code, plumbing code, and mechanical code. The Construction Services Division reviews plans for code compliance and issues permits which allow work to begin. As construction proceeds, the Construction Services Division inspects the work for compliance with the approved plans. Construction Services is also responsible for licensing contractors and trades people to perform work within the City.

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



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

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

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

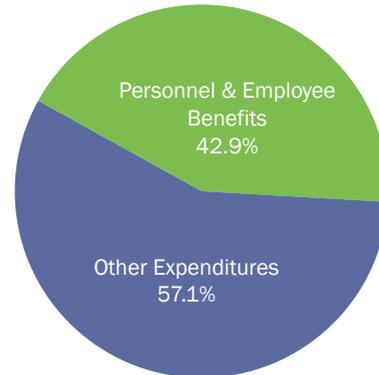
Accomplishments in 2014

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

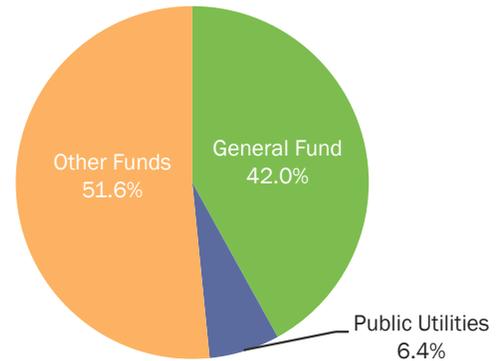
Goals for 2015

- Construction Services will begin implementation of electronic plan submission and review
- Implement a comprehensive review of and make necessary changes to Route 4 Zoning
- Implement full-time Commercial Health Code compliance activities
- Neighborhood Development will work with Artspace to complete the project and assist with compliance issues related to “lease-up”
- Continue to abate urban blight through demolition, emergency/minor home repair and housing rehabilitation
- Implement the new temporary sign ordinance and registry system
- Implement the review of permanent sign ordinance and complete suggestions

2015 Adopted Operating Budget



2015 Estimated Funding Sources



Community Development Cont.

COMMUNITY DEVELOPMENT	2012 Actual	2013 Actual	2014 Adopted	2014 Amended	2015 Adopted	Change from 2014 Adopted	
Construction Services Operating Budget							
Personnel & Employee Benefits	417,003	450,650	493,313	493,313	540,606	47,293	9.6%
Other Expenditures	26,770	26,503	43,750	37,961	45,395	1,645	3.8%
Operating Total	\$443,772	\$477,153	\$537,063	\$531,274	\$586,001	\$48,938	9.1%
Capital Improvements	-	132	-	15,000	-	-	N/A
Planning Operating Budget							
Personnel & Employee Benefits	432,310	431,196	407,319	400,721	418,931	11,612	2.9%
Other Expenditures	92,630	40,320	57,375	64,141	46,125	(11,250)	-19.6%
Operating Total	\$524,940	\$471,515	\$464,694	\$464,862	\$465,056	\$362	0.1%
Capital Improvements	-	-	-	-	-	-	N/A
Health Operating Budget							
Personnel & Employee Benefits	653,193	686,832	720,727	844,204	1,035,968	315,241	43.7%
Other Expenditures	249,977	250,896	362,550	308,434	484,496	121,946	33.6%
Operating Total	\$903,170	\$937,728	\$1,083,277	\$1,152,638	\$1,520,464	\$437,187	40.4%
Capital Improvements	-	-	-	-	-	-	N/A
Neighborhood Development Operating Budget							
Personnel & Employee Benefits	421,790	366,549	329,522	530,800	280,587	(48,935)	-14.9%
Other Expenditures	2,208,400	3,240,650	2,940,071	3,984,111	2,458,088	(481,983)	-16.4%
Operating Total	\$2,630,190	\$3,607,199	\$3,269,593	\$4,514,911	\$2,738,675	(\$530,918)	-16.2%
Capital Improvements	-	122	2,600	3,075	3,075	-	N/A
All Funds Operating Budget							
Personnel & Employee Benefits	1,924,295	1,935,226	1,950,881	2,269,038	2,276,092	325,211	16.7%
Other Expenditures	2,577,776	3,558,369	3,403,746	4,394,647	3,034,104	(369,642)	-10.9%
Operating Total	\$4,502,072	\$5,493,595	\$5,354,627	\$6,663,685	\$5,310,196	(\$44,431)	-0.8%
Capital Improvements	-	253	2,600	18,075	3,075	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	26.75	28.50	27.50	27.50	32.50	5.00	18.2%

Hamilton Highlight

The former Mercy Hospital site becomes Marcum Park

A year ago, the City of Hamilton worked with stakeholders surrounding the site to develop a conceptual master plan for the site. Those stakeholders included representatives from immediately surrounding neighborhoods, Hamilton Community Foundation, YMCA, Courtyard by Marriott, Greater Hamilton Chamber of Commerce, St. Julie Billiard Parish, Hamilton Parks Commission, among others. The proposed master plan was publicly unveiled at an open house to allow city residents to provide input where approximately 75 attended.

In early 2015, Joe and Sarah Marcum announced that they agreed to provide a charitable gift of \$3.5 million to fund the creation of Marcum Park in downtown Hamilton. The park will be situated on over six acres adjacent to the Great Miami River on the site of the former Mercy Hospital, including the existing amphitheater and overlook.

Work is underway to finalize the design, and construction is expected to begin later this year for a planned opening in the summer of 2016. With the assistance of design firm MKSK, a committee including the Marcum family, Hamilton Community Foundation, Hamilton Parks Conservancy, and the City of Hamilton is meeting to finalize the details of the park plan, keeping in mind ways to make the park interesting and useful for all ages.



RiversEDGE Park Expansion

MKSK



Municipal Court

Department Mission

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

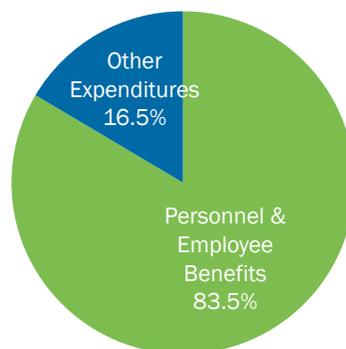
Departmental Description

The Hamilton Municipal Court is one of the largest, single judge Municipal Courts in the State of Ohio. Each year the Hamilton Municipal Court handles approximately 20,000 new court cases and traffic tickets. The Hamilton Municipal Court consists of four divisions, which are described below.

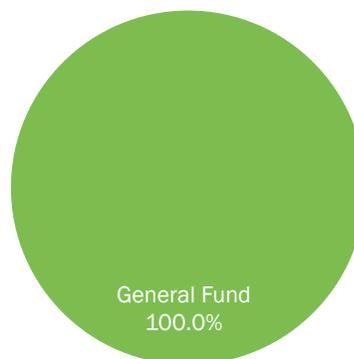
- Civil Division** – Within the Civil Division, cases are filed and heard wherein civil disputes involving dollar amounts up to fifteen thousand dollars, small claims for monetary amounts up to three thousand dollars, and landlord-tenant disputes including evictions and rent deposits. The collection 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.
- Traffic Division** – The 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.
- Criminal Division** – The 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** – The Probation Services Division monitors individuals who have been convicted through the Hamilton Municipal Court and placed on probation as a sanction for the crime committed. These services include setting up payment plans for fines and restitution ordered by the Court. In addition, this division provides referrals to substance abuse and mental health agencies, victim advocate services, vehicle immobilization, house arrest services, and expungements and sealing of records.



2015 Adopted Operating Budget



2015 Estimated Funding Sources



Accomplishments in 2014

- Maintained specialized dockets for Veterans and defendants coping with mental illness
- Upgraded software in the Probation Division to better supervise defendants on reporting probation

Goals for 2015

- 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 way case information is exchanged
- Continue to operate efficiently under fiscal restraint

MUNICIPAL COURT	2012 Actual	2013 Actual	2014 Adopted	2014 Amended	2015 Adopted	Change from 2014 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	1,282,487	1,244,892	1,157,098	1,285,733	1,299,640	142,542	12.3%
Other Expenditures	190,026	221,869	246,471	240,163	256,471	10,000	4.1%
Operating Total	\$1,472,513	\$1,466,761	\$1,403,569	\$1,525,896	\$1,556,111	\$152,542	10.9%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	28.00	28.50	28.50	28.50	28.50	-	N/A

Economic Development

Department Mission

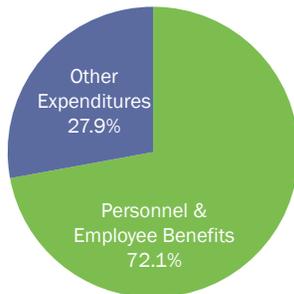
The Department of Economic Development works to foster economic development activities that retain and create jobs, increase the local tax base, and improve the sustainability and quality of life for the citizens of Hamilton.

Departmental Description

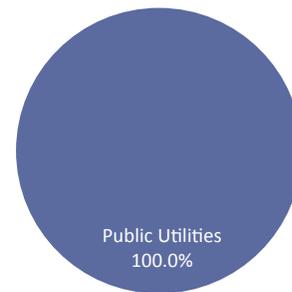
True economic development supports business retention, expansion, and attraction, but also enhances the quality of life for a community's businesses and residents. The Economic Development Department collaborates with every City department and many community partners to achieve these objectives.



2015 Adopted Operating Budget



2015 Estimated Funding Sources



ECONOMIC DEVELOPMENT	2012 Actual	2013 Actual	2014 Adopted	2014 Amended	2015 Adopted	Change from 2014 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	583,364	583,402	750,524	730,524	898,580	148,056	19.7%
Other Expenditures	384,128	265,390	267,987	271,955	347,412	79,425	29.6%
Operating Total	\$967,493	\$848,791	\$1,018,511	\$1,002,479	\$1,245,992	\$227,481	22.3%
Capital Improvements	-	-	-	1,313	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	7.00	6.50	6.50	6.50	7.50	1.00	15.4%

Accomplishments in 2014

- 405 new jobs were attracted or announced
- 7 new companies within the target industries of Advanced Manufacturing, Logistics, and Healthcare have located or expanded operations
- The Land Bank demolished over 90 blighted properties and dispensed 20 properties to adjacent property owners
- To build on the momentum downtown, the City and the Hamilton CORE Fund hosted a Downtown Developer Day, which brought 15 developers from Cincinnati, Columbus, Dayton, and Indianapolis
- Hamilton's business incubator will now be called The Hamilton Mill and its goal and mission will be to serve as a resource for the entrepreneurial community, particularly in the area of renewable energy, clean energy, water technology, and digital technology. New tenants include kW River, developer of a hydroelectric power turbine; Lagoon, a water monitoring start-up; Perceptive Devices, a human computer interaction technology start-up; and Respond-By, a software development firm. Perceptive Devices LLC won the RocketCode Web Development Award at the Cincinnati Innovates competition for its patent pending Percept-D™ technology.
- The City was awarded several awards at the 2014 Ohio Economic Development Association annual conference: The Hamilton Mill won the Excellence in Economic Development Innovation category; Rahul Bawa, a board member at the Hamilton Mill, won the Volunteer category; the City's Utilities Marketing brochure was runner-up in the Medium Sized City Marketing category and Liz Hayden won Rookie of the Year in Economic Development
- The International Economic Development Council recognized the City of Hamilton at their annual conference as well. The City received the Excellence in Economic Development Bronze Award for Sustainable & Green Development and the Gold Award for the 2013 Annual Economic Development Report, both in the 25,000 - 200,000 population category.

Goals for 2015

- Create 300 new jobs within targeted industries
- Create 3 green energy/red carpet zones
- Establish 5 new retail, restaurant, and entertainment options
- Remove or improve 70 blighted units
- Complete two RFP's and development agreements for targeted properties
- Market our Utilities' competitive advantage
- Assist other departments with capital projects such as infrastructure improvements

Finance

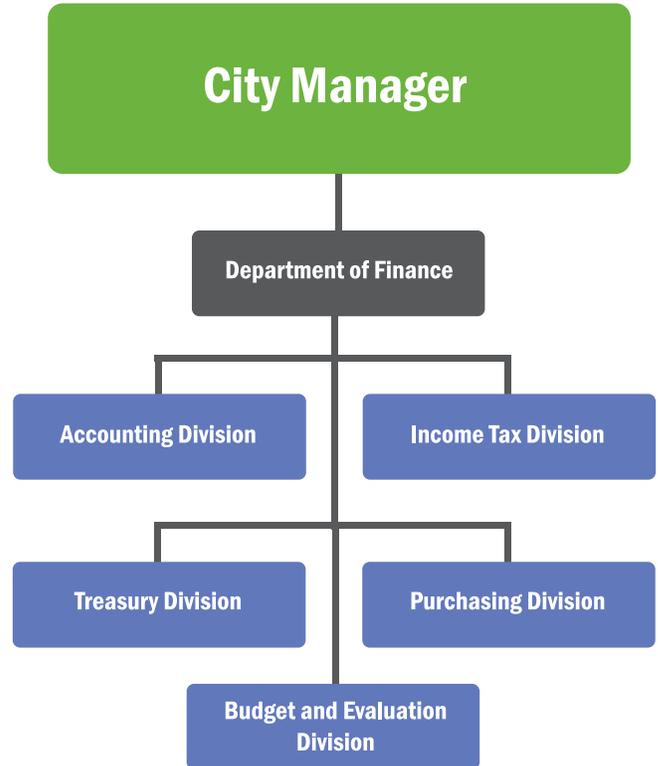
Department Mission

While adhering to the code of Professional Ethics, the Finance Department will strive to provide quality services, to both internal and external customers, in a professional, responsive manner, provide financial stewardship for the City's resources, find fiscally sound financial solutions to support the City's strategic plan, and increase accountability and transparency of the City's financial information to various stakeholders (citizens, City Council, entities doing business within the City of Hamilton, and others).

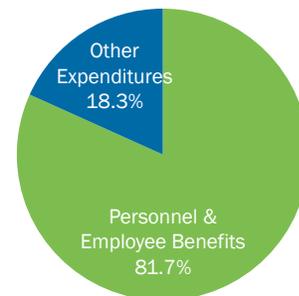
Departmental Description

The Department of Finance is responsible for the administration and collection of local taxes and City-owned utilities, administering charges for various city services, issuance of various licenses and permits, preparation and monitoring of the City Budget, preservation and security of funds, debt issuance and management for the City's capital needs, disbursement of City funds, and accurate financial reporting. The department has five divisions.

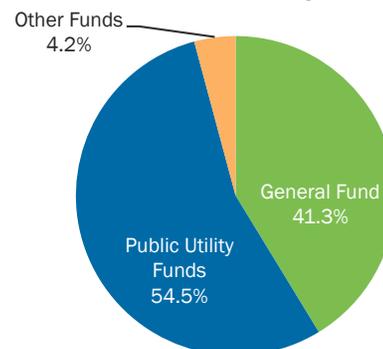
- Accounting Division** – The Accounting division is responsible for preparation of monthly, quarterly and annual financial reports, audit compliance, issuance of the City's annual comprehensive and popular annual financial reports (CAFR and PAFR), debt issuance and management, filing of reports to comply with the various regulatory requirements, disbursement of checks to employees and vendors, management of City's Capital Assets and for providing advisory services related to financial affairs as well as internal controls.
- Treasury Division** – The Treasury Division administers the collection, deposit, accounting, and investment of City funds, provides cash management, manages the City's banking arrangements, audits internal departments, and handles the City's insurance policies, among other duties.
- Income Tax Division** – The Income Tax Division is responsible for the collection and administration of the City income tax and the city hotel tax. The division also provides income tax collection services to smaller jurisdictions through contractual service agreement.
- Purchasing Division** – The Purchasing Division, with the reporting divisions of Building Services and Storeroom, oversees and manages the purchase of goods, services and public improvements for the City, as well as the disposal of city surplus property.
- Budget and Evaluation Division** – The Budget & Evaluation Division is responsible for planning, developing, and monitoring the budget activities of the City. The division also assists in performance management.



2015 Adopted Operating Budget



2015 Estimated Funding Sources



Accomplishments in 2014

- Successfully issued the 2013 Comprehensive and Popular Annual Financial Reports (CAFR and PAFR, respectively)
- Received from the Government Finance Officers Association, the Distinguished Budget Presentation Award for 2014, Outstanding Achievement in Popular Annual Financial Reporting for 2013, and Certificate of Achievement for Excellence in Financial Reporting for 2013
- Implemented two new software systems, Cayenta Utilities and iNovah Revenue Accounting, to help provide excellent customer service in utilities and other city departments
- The City issued \$6.69 million in Water System Bond Anticipation Notes and \$4 million in Electric System Bond Anticipation Notes
- The Annual Financial Information System (AFIS) was filed in a timely manner with the Securities and Exchange Commission (SEC)
- Hired a new Finance Director
- Created and staffed the Budget and Evaluation Division

Goals for 2015

- Move towards better financial accountability and transparency with the help of the OpenGov web-based platform
- Maintain and/or improve the City's bond rating
- Issuance of Water Debt
- Collaborate with the Ohio Attorney General's office for delinquent income tax & Emergency Medical Services collections
- Streamline accounting processes and eliminate duplication
- Implementation of various software tools to create efficiencies
- Apply contract standardization and management for procurement activities

FINANCE	2012 Actual	2013 Actual	2014 Adopted	2014 Amended	2015 Adopted	Change from 2014 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	2,563,582	2,544,060	2,776,459	2,776,249	2,606,805	(169,654)	-6.1%
Other Expenditures	463,051	515,931	628,795	563,904	582,495	(46,300)	-7.4%
Operating Total	\$3,026,633	\$3,059,991	\$3,405,254	\$3,340,153	\$3,189,300	(\$215,954)	-6.3%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	39.00	39.50	39.50	39.50	35.00	-4.50	-11.4%

Fire

Division Mission

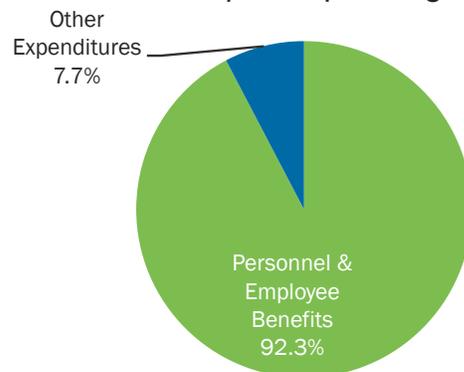
The primary mission of the Hamilton Fire Division is to provide services designed to protect the lives and property of the inhabitants of the City of Hamilton from the adverse effects of fires, medical emergencies, or exposure to dangerous conditions created by man or nature.

Division Description

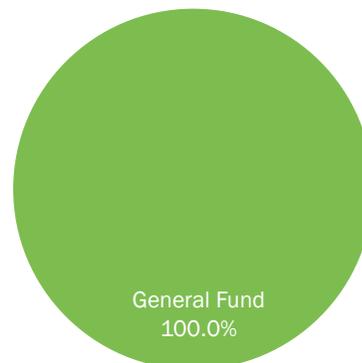
The Hamilton Fire Division provides emergency response to all types of fires, medical emergencies, and other critical incidents within the City of Hamilton. Five fire stations are staffed by three shifts of cross-trained fire and emergency medical personnel. The division operates five fire units and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



2015 Adopted Operating Budget



2015 Estimated Funding Sources



Accomplishments in 2014

- Implemented the “Active 911” system and software, which placed iPads in all fire vehicles to help increase dispatch efficiency and provide critical emergency information
- Restarted the fire safety inspection program for commercial properties to help abate fires and keep citizens and customers safe
- Installed hydraulic power lift assist cots in two of the three front line life squad vehicles which will assist in reducing the number of on-duty injuries during lifting and provide better safety to patients
- Transitioned completely to the Butler County 911 dispatch center
- Converted fire records and dispatch to a new software system

Goals for 2015

- Implement a revised Incident Safety Officer Program
- Reduce the number of on-duty injuries
- Improve the city wide average response time
- Revise and update the Division’s Risk Management Plan
- Revise and update the Division’s Standard Operating Procedures and Guidelines

FIRE	2012 Actual	2013 Actual	2014 Adopted	2014 Amended	2015 Adopted	Change from 2014 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	11,998,251	10,606,425	10,677,359	10,667,469	11,074,397	397,038	3.7%
Other Expenditures	816,772	859,449	901,625	857,292	922,625	21,000	2.3%
Operating Total	\$12,815,024	\$11,465,874	\$11,578,984	\$11,524,761	\$11,997,022	\$418,038	3.6%
Capital Improvements	-	-	-	1,300	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	107.00	97.00	97.00	97.00	97.50	0.50	0.5%

Information Technology

Department Mission

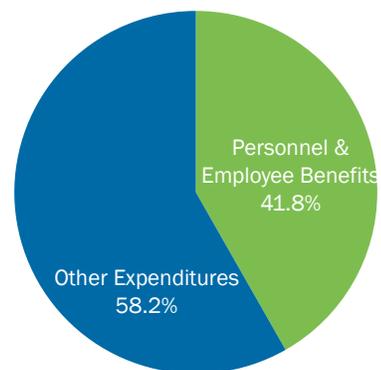
The mission of the Information Technology Department is to provide quality products and services that are effective and efficient in meeting the electronic computing requirements of the City of Hamilton's departments and employees in a timely and cost effective manner.

Departmental Description

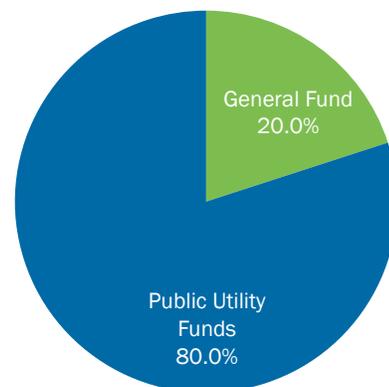
The Department of Information Technology manages the hardware, software, networking and communications infrastructure, business intelligence, and reporting functions for the City of Hamilton. The department is also responsible for providing the infrastructure for automation, the governance for the use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



2015 Adopted Operating Budget



2015 Estimated Funding Sources



Accomplishments in 2014

- Implemented a new Customer Information System (CIS) enabling Customer Service Division to reduce numerous workarounds thus making more efficient use of the staff's time and providing a comprehensive view of customer's account in one place
- Developed various reports and portals in the new CIS to support Customer Service Division
- Upgraded the City's Financial and Payroll Software to provide additional capabilities to Finance and Civil Service & Personnel Departments in managing the related data
- Upgraded various computers throughout the organization to current versions of the Operating System and productivity tools
- IT staff participated in a variety of technology initiatives within the organization

Goals for 2015

- Continue to standardize the use of Operating Systems across all users in the organization
- Increase efficiency by continuing to upgrade productivity tools to latest versions for all employees
- Redesign the City website to incorporate responsive design capabilities and make it more user-friendly
- Provide infrastructure to enable City employees (organization-wide) to incorporate mobile computing into their daily work routine
- Establish and test a disaster recovery plan to prepare for the unlikely event the existing technological infrastructure becomes unavailable

INFORMATION TECHNOLOGY	2012 Actual	2013 Actual	2014 Adopted	2014 Amended	2015 Adopted	Change from 2014 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	760,340	471,859	802,993	658,661	677,430	(125,563)	-15.6%
Other Expenditures	587,923	597,647	1,089,722	849,449	944,559	(145,163)	-13.3%
Operating Total	\$1,348,264	\$1,069,506	\$1,892,715	\$1,508,110	\$1,621,989	(\$270,726)	-14.3%
Capital Improvements	105,317	42,025	448,000	384,871	273,000	(175,000)	-39.1%
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	10.00	9.00	7.50	7.50	7.50	-	N/A

Law

Department Mission

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

Departmental Description

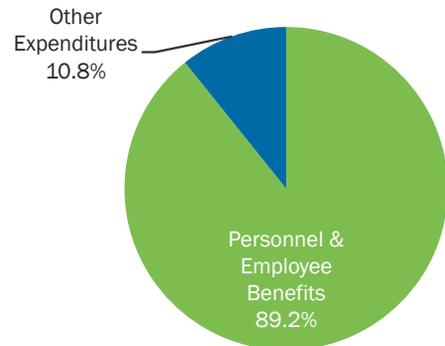
The Director of Law is the chief legal advisor for the City. Legal services for the legislative branch require the preparation of legislation for the regular meetings of City Council as well as for special Council Meetings, which may be called by the City Manager, the Mayor, or three members of Council.

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

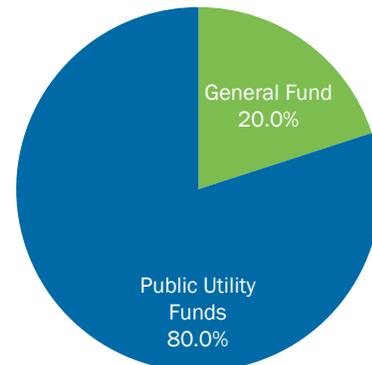
The Law Director is also responsible for approving all contracts between the City and individuals, business entities or other governmental units, and prosecuting all offenses against city ordinances or state laws.



2015 Adopted Operating Budget



2015 Estimated Funding Sources



Accomplishments in 2014

- Demolished 87 structures through Land Bank and nuisance property proceedings
- Assisted Income Tax Division in the collection of \$75,213 (through December 2014)
- The Law Department prosecuted 1,009 Felonies and 3,536 Misdemeanors (through December 2014)

Goals for 2015

- Continue to use the Land Bank and other programs to acquire property in order to eliminate blight and increase green space in the City
- Conduct training for employees in the areas of harassment and discrimination
- Continue to prosecute criminal and traffic cases in Hamilton Municipal Court

LAW	2012 Actual	2013 Actual	2014 Adopted	2014 Amended	2015 Adopted	Change from 2014 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	451,337	454,845	460,290	460,290	273,074	(187,216)	-40.7%
Other Expenditures	17,164	27,090	45,425	54,171	32,925	(12,500)	-27.5%
Operating Total	\$468,501	\$481,935	\$505,715	\$514,461	\$305,999	(\$199,716)	-39.5%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	6.00	5.50	5.50	5.50	2.50	-3.00	-54.5%

Police

Division Mission

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

Division Description

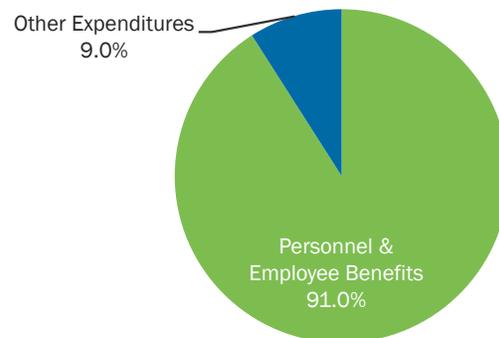
The Hamilton Police Division represents the largest municipality in Butler County, Ohio. The division serves a population of over 62,000 residents and is committed to providing the community with “Exceptional Police Service for a Better Hamilton.” The City of Hamilton Police Division has been accredited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

The Hamilton Police Division consists of 105 full-time sworn men and women, 9 civilian personnel, and 12 Corrections Officers. The Hamilton Police Division is divided into two bureaus with different and distinct responsibilities:

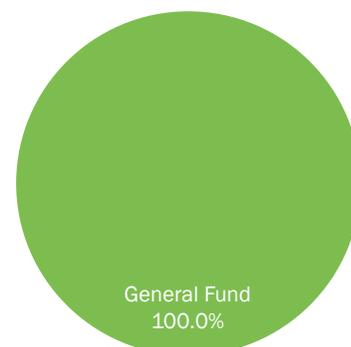
- **Operations Bureau** – The Operations Bureau includes the day-to-day operations of the Patrol Division, Traffic Division, and the Detective Division. In addition, the Operations Bureau Captain oversees the coordination of the internal affairs function and the deployment of the Special Weapons and Tactics Team.
- **Administrative Bureau** – The Administrative Bureau includes the Services Division, Central Records, Communications, Court Services, Property, and Training sections. Furthermore, the Administrative Captain ensures that all division property is properly maintained and accounted for, maintains and updates division policies, and serves as the accreditation manager. The Administrative Captain also serves as the liaison to the Butler County Sheriff’s Office, who provides dispatching services and the Butler Regional Interoperable Communications System (BRICS).



2015 Adopted Operating Budget



2015 Estimated Funding Sources



Accomplishments in 2014

- Expanded community engagement efforts in support of the City's strategic plan
- Increased street officer strength through civilianization of an IT position
- Maximized resources by adjusting patrol shift deployment hours to cover the highest volume call hours of 7 pm to 3 am
- Established a business district patrol assignment providing additional coverage from 10 am to 10 pm
- Replaced a 25 year-old system with a new Records Management System

Goals for 2015

- Establish objectives, goals, strategies and measures in support of the City's strategic plan
- Continual expansion of community engagement efforts
- Increase street officer strength through the civilianization of property room and public affairs positions currently held by sworn officers and attrition of previously agreed upon promotable positions
- Expand our neighborhood policing unit to help address more quality of life issues
- Attain reaccreditation for the seventh consecutive time since 1990 demonstrating our commitment to excellence in law enforcement

POLICE	2012 Actual	2013 Actual	2014 Adopted	2014 Amended	2015 Adopted	Change from 2014 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	13,490,842	12,848,004	12,082,268	12,088,946	12,701,388	619,120	5.1%
Other Expenditures	1,239,828	1,285,130	1,308,355	1,333,811	1,261,602	(46,753)	-3.6%
Operating Total	\$14,730,670	\$14,133,134	\$13,390,623	\$13,422,757	\$13,962,990	\$572,367	4.3%
Capital Improvements	-	-	-	1,300	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	137.50	136.50	122.00	122.00	124.50	2.50	2.0%

Project Implementation

Department Mission

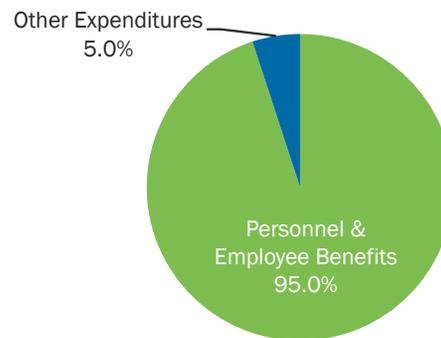
To provide city departments with a universal means of project management with the goal of meeting or surpassing the project deadlines.

Departmental Description

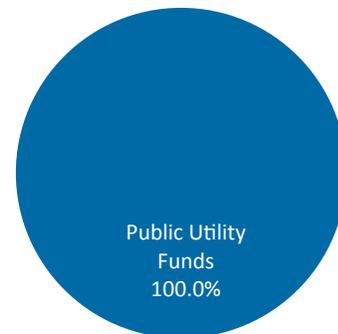
The Department of Project Implementation establishes best practices and maintains standards related to project management, planning and execution. The department also serves as the City's central hub for project documentation, guidance and success metrics. The department provides a weekly progress report to executive management.



2015 Adopted Operating Budget



2015 Estimated Funding Sources



Accomplishments in 2014

- The department was established in the fourth quarter of 2014
- A staff of 4 was created including a Director, Project Manager, Sr. Project Manager, and Engineering Project Manager
- A “Weekly Project Update” template was created and is in the beginning stages of departmental implementation
- Provided executive oversight and facilitated work with S. J. Louis Construction and the Interceptor Improvement Project
- Began organizing and preparing the required work for the Greenup Rehabilitation Project
- Provided direction and resources to further the commissioning of the Meldahl Hydroelectric Plant
- Completion of the CNG Station

Goals for 2015

- Executive support and reporting of the City’s capital projects
- Standardize the use of the Weekly Project Report for City departments
- Build project management integrity at the organizational level
- Assist in the commissioning of the Meldahl Hydroelectric Plant and the Rehabilitation of the Greenup Hydroelectric Plant
- Provide project support for South Hamilton Crossing and East High Gateway Improvements

PROJECT IMPLEMENTATION	2012 Actual	2013 Actual	2014 Adopted	2014 Amended	2015 Adopted	Change from 2014 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	-	-	-	-	554,163	554,163	N/A
Other Expenditures	-	-	-	-	29,300	29,300	N/A
Operating Total	-	-	-	-	\$583,463	\$583,463	N/A
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	-	-	-	-	4.00	4.00	N/A

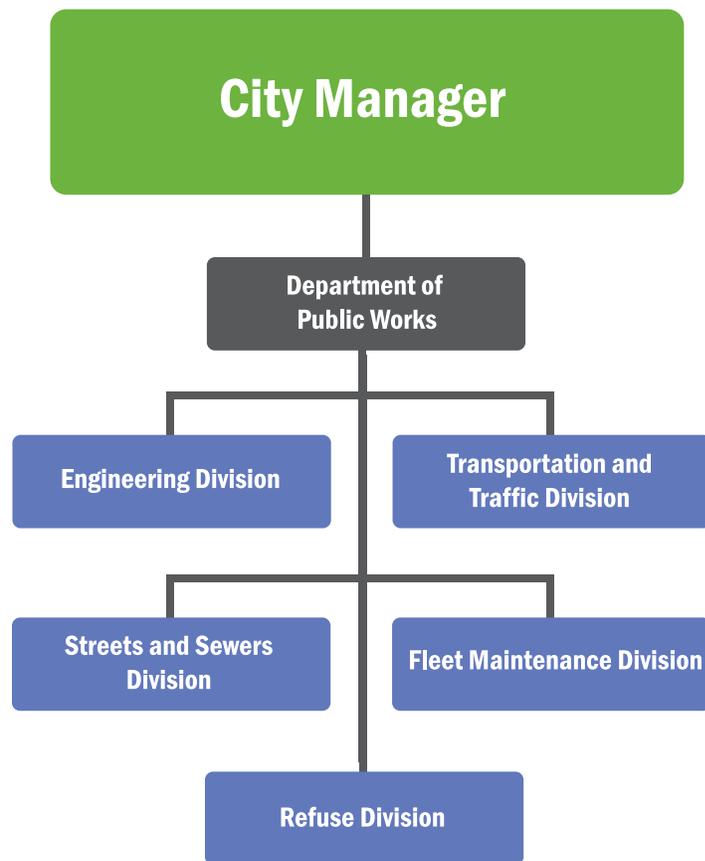
Public Works

Department Mission

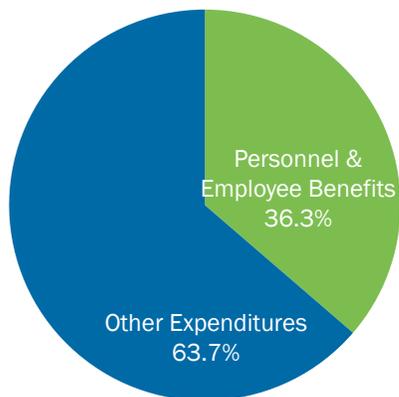
The Department of Public Works provides essential services to city infrastructure in the areas of civil engineering, public parking, transportation and traffic, streets and sewers, refuse and recycling for the citizens; and supports city departments by maintaining their fleet of vehicles and equipment.

Departmental Description

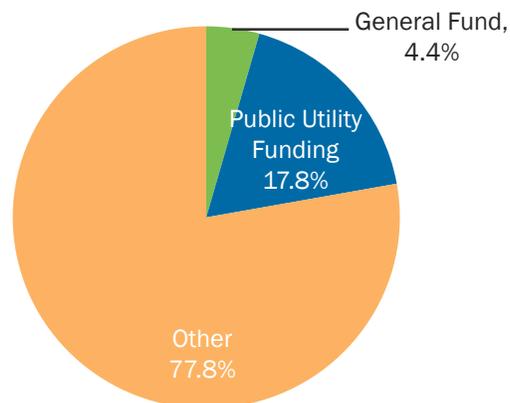
The Department of Public Works is responsible for municipal engineering, traffic and transportation engineering, and maintenance and cleaning of the street system. The department also administers and maintains the storm water utility system, manages the operation and enforcement of parking including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



2015 Adopted Operating Budget



2015 Estimated Funding Sources



Divisions

- **Engineering Division** – The Engineering Division provides engineering design and construction administration for infrastructure projects such as streets, alleys, bridges, and storm sewer and drainage improvements. The division manages the City's annual street resurfacing program, provides plan review of all new subdivisions, issues permits for all activities within the right-of-way and inspects the associated facilities within the right-of-way, and provides general civil engineering support to other city departments.
- **Transportation and Traffic Division** – The Transportation and Traffic Division is responsible for engineering studies and subsequent design of traffic related improvements including traffic signals, traffic signs, and street closures. The division is also responsible for managing the City's parking meter system and McDulin Parking Garage; enforcing parking laws and issuing any related tickets for non-compliance; installing, maintaining, and removing traffic signs and pavement markings; and installing and maintaining traffic signals, airport beacons, weather warning sirens and other miscellaneous electrical work throughout the City.
- **Streets and Sewers Division** – The Streets and Sewers Division is responsible for a broad range of maintenance and construction work in the City. This includes tasks such as street maintenance, street cleaning, leaf pickup, right-of-way mowing and beautification, snow and ice control for 235 miles of streets and maintenance of 91 miles of alleys.
- **Fleet Maintenance Division** – The Fleet Maintenance Division is responsible for the maintenance and repair of the City's fleet of automobiles, trucks, backhoes, mowers and various other types of equipment. The division is also responsible for insurance claims management, title and license procurement, billing for services rendered, maintaining and operating the City's on-site fueling station, purchasing new equipment, and responding to emergency service calls related to the City's fleet.
- **Refuse Division** – The Refuse Division administers the contract of a private company for collection and disposal of refuse and recycling for approximately 21,500 residential customers, 112 commercial customers, and all street and park trash containers. In addition, the private company leases a City-owned Transfer Station for disposal of large volumes of trash and debris.

Accomplishments in 2014

- Planning, design, and construction oversight of many streets, bridge, storm sewer and streetscape improvement projects
- Engineered major project designs including South Hamilton Railroad Grade Separation, South D Street Bridge Rehabilitation, Cleveland Avenue Bridge Replacement, High/MLK Intersection, Main/Millville/Eaton Intersection, and Millville/Wasserman/Smalley Intersection
- Constructed major projects including East High Street Gateway Streetscape, Concrete Repair and Resurfacing Program, Safe Routes to School Street Markings and Signage, and Great Miami River Recreational Trail – Phase 2
- Public Works crews plowed and distributed 6,509 tons of salt during the harsh winter of 2013/2014
- Oversaw construction and operation of three new spray grounds at Jim Grimm Park, LJ Smith Park (North End) and Benninghofen Park
- Managed large number of 311 Online Citizen Requests for information and assistance in a timely and courteous manner

Goals for 2015

- Continue planning, design, and construction oversight of infrastructure projects to improve streets, traffic facilities, bridges, storm drainage, and recreation
- Enhance customer services for all fleet maintenance needs within city departments and expand the use of alternative fuels for city vehicles
- Continue responding quickly to external and internal customer requests for assistance and information
- Develop methods to improve appearance of primary transportation corridors
- Utilize public dollars prudently and wisely in replacing and restoring aging infrastructure

PUBLIC WORKS	2012 Actual	2013 Actual	2014 Adopted	2014 Amended	2015 Adopted	Change from 2014 Adopted	
Public Works Operating Budget							
Personnel & Employee Benefits	1,004,052	1,018,376	1,092,578	1,092,578	1,128,430	35,852	3.3%
Other Expenditures	163,204	152,894	205,460	195,196	228,780	23,320	11.4%
Operating Total	\$1,167,257	\$1,171,270	\$1,298,038	\$1,287,774	\$1,357,210	\$59,172	4.6%
Capital Improvements	-	-	-	-	-	-	N/A
Parks Operating Budget*							
Personnel & Employee Benefits	524,262	483,072	432,772	561,340	-	(432,772)	-100.0%
Other Expenditures	528,592	608,731	591,697	736,128	97,600	(494,097)	-83.5%
Operating Total	\$1,052,854	\$1,091,803	\$1,024,469	\$1,297,468	\$97,600	(\$926,869)	-90.5%
Capital Improvements	-	-	-	-	-	-	N/A
Stormwater Management Operating Budget							
Personnel & Employee Benefits	916,428	863,492	983,980	983,673	997,321	13,341	1.4%
Other Expenditures	336,306	370,412	505,910	504,217	505,910	-	0.0%
Operating Total	\$1,252,734	\$1,233,905	\$1,489,890	\$1,487,890	\$1,503,231	\$13,341	0.9%
Capital Improvements	1,151,422	906,340	1,610,000	827,264	940,500	(669,500)	-41.6%
Refuse Operating Budget							
Personnel & Employee Benefits	57,209	57,231	90,447	205,447	308,388	217,941	241.0%
Other Expenditures	3,123,039	3,183,795	3,318,260	3,411,592	3,875,560	557,300	16.8%
Operating Total	\$3,180,248	\$3,241,025	\$3,408,707	\$3,617,039	\$4,183,948	\$775,241	22.7%
Capital Improvements	-	-	125,000	100,000	-	(125,000)	-100.0%
Street Maintenance Operating Budget							
Personnel & Employee Benefits	1,491,639	1,644,668	1,822,104	1,636,833	1,598,053	(224,051)	-12.3%
Other Expenditures	1,372,256	1,568,997	3,291,958	3,274,984	1,174,124	(2,117,834)	-64.3%
Operating Total	\$2,863,894	\$3,213,665	\$5,114,062	\$4,911,817	\$2,772,177	(\$2,341,885)	-45.8%
Capital Improvements	418,476	78,228	190,000	84,849	-	(190,000)	-100.0%
Special Assessments Operating Budget							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenditures	162	-	750	750	492,812	492,062	65608.3%
Operating Total	\$162	-	\$750	\$750	\$492,812	\$492,062	65608.3%
Capital Improvements	279,481	278,822	580,000	288,540	450,000	(130,000)	-22.4%

PUBLIC WORKS CONT.	2012 Actual	2013 Actual	2014 Adopted	2014 Amended	2015 Adopted	Change from 2014 Adopted	
Issue II Project Operating Budget							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenditures	-	-	-	-	-	-	N/A
Operating Total	-	-	-	-	-	-	N/A
Capital Improvements	933,758	819,014	2,000,000	1,000,000	1,883,863	(116,137)	-5.8%
Infrastructure Renewal Program Operating Budget							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenditures	399,280	425,693	657,924	617,924	559,275	(98,649)	-15.0%
Operating Total	\$399,280	\$425,693	\$657,924	\$617,924	\$559,275	(\$98,649)	-15.0%
Capital Improvements	990,713	2,642,924	5,952,049	5,837,259	4,929,588	(1,022,461)	-17.2%
Parking Operating Budget							
Personnel & Employee Benefits	240,957	159,394	113,063	114,063	119,591	6,528	5.8%
Other Expenditures	139,690	146,772	129,530	138,887	180,159	50,629	39.1%
Operating Total	\$380,646	\$306,167	\$242,593	\$252,950	\$299,750	\$57,157	23.6%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	163,129	54,494	53,819	53,819	53,069	(750)	-1.4%
Golf Operating Budget**							
Personnel & Employee Benefits	401,974	549,147	679,057	556,706	-	(679,057)	-100.0%
Other Expenditures	494,774	598,117	600,714	636,811	-	(600,714)	-100.0%
Operating Total	\$896,748	\$1,147,265	\$1,279,771	\$1,193,517	-	(\$1,279,771)	-100.0%
Capital Improvements	9,837	467,236	-	8,500	-	-	N/A
Debt Service	243,296	21,782	119,954	218,683	-	(119,954)	-100.0%
Fleet Maintenance Operating Budget							
Personnel & Employee Benefits	699,512	800,049	962,035	923,371	1,018,674	56,639	5.9%
Other Expenditures	1,623,771	1,775,320	1,858,087	1,847,115	1,948,087	90,000	4.8%
Operating Total	\$2,323,283	\$2,575,368	\$2,820,122	\$2,770,486	\$2,966,761	\$146,639	5.2%
Capital Improvements	-	-	-	-	45,000	45,000	N/A
All Funds Operating Budget							
Personnel & Employee Benefits	5,336,032	5,575,429	6,176,036	6,074,011	5,170,457	(1,005,579)	-16.3%
Other Expenditures	8,181,074	8,830,731	11,160,290	11,363,604	9,062,307	(2,097,983)	-18.8%
Operating Total	\$13,517,106	\$14,406,160	\$17,336,326	\$17,437,615	\$14,232,764	(\$3,103,562)	-17.9%
Capital Improvements	3,783,686	5,192,563	10,457,049	8,146,412	8,248,951	(2,208,098)	-21.1%
Debt Service	406,425	76,276	173,773	272,502	53,069	(120,704)	-69.5%
Budgeted FTE Positions	81.50	83.00	84.25	84.25	61.5	-22.75	-27.0%

* A parks conservancy will be created in 2015 so there will be no Parks Division budget adopted in 2015 under the Public Works Department (except the Community Center).

** The Golf Division has been relocated under the Department of Resident Services for 2015 due to a departmental restructuring.

Resident Services

Department Mission

Provide services and information to enhance the quality of life of Hamilton residents.

Departmental Description

The Department of Resident Services oversees a myriad of city services which affect the quality of life within Hamilton. These services range from management of our municipally owned golf courses, assisting in the facilitation of special events, the City's volunteer program, public outreach and communication, and implementing an overarching customer service initiative in an effort to make city services more accessible to the public. The department has a number of areas of focus elaborated on below:

Communication – Resident Services is responsible for the City's social media and community outreach as well as assisting in designing a number of public documents including the Budget Book and Popular Annual Financial Report (PAFR).

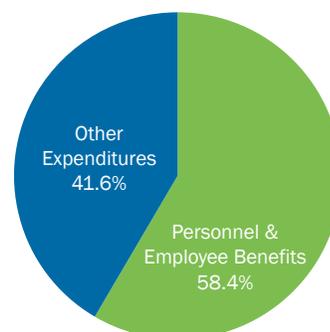
Volunteering – Resident Services is responsible for recruiting volunteers to assist with special events, park maintenance, city-wide cleanups, HamiltonCares program and administrative assistance in various departments throughout City Hall.

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

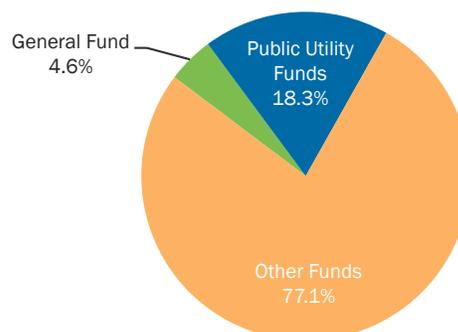
CustomerFirst – Resident Services is responsible for executing the City's CustomerFirst Initiative, which was created to make city services more accessible and convenient for the City's residents. The CustomerFirst Division consists of employees who will staff the CustomerFirst Desk once it is constructed and a "Quick Strike Team" who will be responsible for addressing various tasks as assigned in an effort to maintain a positive image and aesthetic throughout the City of Hamilton.



2015 Adopted Operating Budget



2015 Estimated Funding Sources



Accomplishments in 2014

- Increased Facebook social media reach by 1,091 “likes”
- Increased Twitter social media reach by 746 “followers”
- East-High Gateway project media campaign
- Profitable golf course operations for the first time in nearly a decade
- Hosted twenty special events at RiversEdge
- Recruited 485 volunteers who volunteered a total of 8,300 hours
- Collaborated with Finance Department to produce the 2013 Popular Annual Financial Report (PAFR) and 2014/2015 Budget Book

Goals for 2015

- Acquire and implement technological infrastructure for CustomerFirst Initiative
- Begin build-out of CustomerFirst Desk
- Implement “Quick Strike Team” to enhance appearance of city
- Increase outreach to community via traditional and social media
- Recruit three new golf outings to Hamilton’s golf courses
- Maintain profitability of Twin Run & Potter’s Park golf courses
- Conduct city-wide citizen survey
- Implement new special events policy and foster special events within the City

RESIDENT SERVICES*	2012 Actual	2013 Actual	2014 Adopted	2014 Amended	2015 Adopted	Change from 2014 Adopted	
Resident Services Operating Budget							
Personnel & Employee Benefits	-	-	101,065	131,897	345,560	244,495	241.9%
Other Expenditures	-	-	10,000	16,900	57,250	47,250	472.5%
Operating Total	-	-	\$111,065	\$148,797	\$402,810	\$291,745	262.7%
Capital Improvements	-	-	-	-	-	-	N/A
RiversEdge Operating Budget**							
Personnel & Employee Benefits	-	-	53,365	78,667	-	(53,365)	-100.0%
Other Expenditures	-	-	37,000	36,628	-	(37,000)	-100.0%
Operating Total	-	-	\$90,365	\$115,295	-	(\$90,365)	-100.0%
Capital Improvements	-	-	-	-	-	-	N/A
Golf Operating Budget*							
Personnel & Employee Benefits	-	-	-	-	614,170	614,170	N/A
Other Expenditures	-	-	-	-	625,000	625,000	N/A
Operating Total	-	-	-	-	\$1,239,170	\$1,239,170	N/A
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	118,456	-	N/A
All Funds Operating Budget							
Personnel & Employee Benefits	-	-	154,430	210,564	959,730	805,300	521.5%
Other Expenditures	-	-	47,000	53,528	682,250	635,250	1351.6%
Operating Total	-	-	\$201,430	\$264,092	\$1,641,980	\$1,440,550	715.2%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	118,456	118,456	N/A
Budgeted FTE Positions	-	-	2.00	3.00	19.00	17.00	850.0%

* The Department of Resident Services was a newly created department in 2014. The increase in the 2015 adopted budget is due to restructuring of some departments within the City which now includes the Golf Division under the Department of Resident Services.

** The 2015 adopted budget for the RiversEdge Division is not being included under the Department of Resident Services due to the creation of the Parks Conservancy.



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<http://www.energysmart.org/>



Lauren Gersbach, Hamilton resident & Sustainability Coordinator for Hamilton Utilities

In Hamilton, every customer is an owner in their utility company, investing in a bright future powered by passion, commitment, and vision.

These owners are the reason Hamilton Utilities are driven toward developing **cleaner energy solutions**, producing the **best tasting water**, and always ensuring **low rates** and **reliable service**

This is because we are not working for just any utility owners, we are working for the most valuable people in our lives:

- **Our families**
- **Our friends**
- **Our neighbors**
- **Our community**



HamiltonUtilities
powered by you

www.hamilton-oh.gov ▪ econdev@hamilton-oh.gov

2015 Budget Public Utilities

The Hamilton Public Utility System is comprised of the Energy Management, Underground Utilities and Electric Departments. Some of the major themes that the Hamilton Utility Systems considered when developing their 2015 budgets, were the following:

- Revenues in all of the utility operations are flat to slightly increasing, except wastewater which has decreased.
- There is a prevailing need to reduce fixed costs in all of the utility operations.
- All of the Utility Systems are actively working to support economic development in the City.
- The goal of all of the Utility Systems is to provide the citizens/owners of the Utility Systems and the utility customers with affordable and stable utility rates, which are competitive with the surrounding communities in Southwest Ohio.
- The Utility Systems are investing in the community and the City's neighborhoods, including approximately \$16.1 million in utility infrastructure in 2015.
- The Utility Systems support and augment the City's overall Strategic Plan through operations and activities.

In 2015, water rates have increased due to the new Butler County wholesale water supply contract; electric rates have shifted to reflect the findings of the 2014 cost of service study. A typical residential utility customer's bill is projected to increase by only \$7.93, or 3.3%, due to these rate changes effective January 2015. While facing a number of challenges, overall, the Utility Systems continue to be able to provide their customers with stable rates which are competitive with the surrounding communities.

City of Hamilton
BUTLER COUNTY OHIO



Energy Management

Department Mission

To assist the City's Utility Systems to be the Best Municipal Utility in the Nation and in meeting their mission: "Affordable and reliable service delivered safely and responsibly."

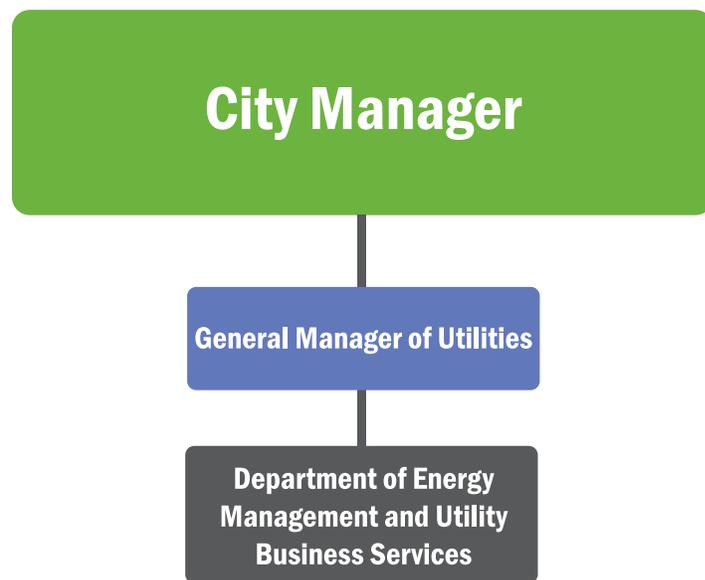
Departmental Description

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

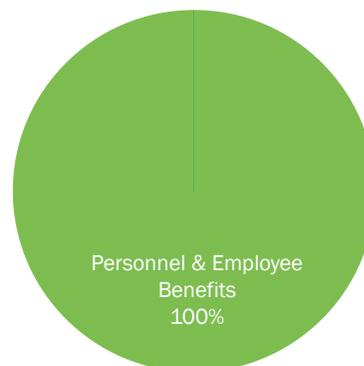
Relative to Utility Business Services, the department is responsible for the budgeting process for all of the City's utility operations. This includes the annual budget process as well as monitoring budget performance throughout the year. The department regularly reports to the Utility and City Administrations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

The department is also responsible for the overall management of the Utility Customer Service Division, with the Customer Service Administrator reporting directly to the director.

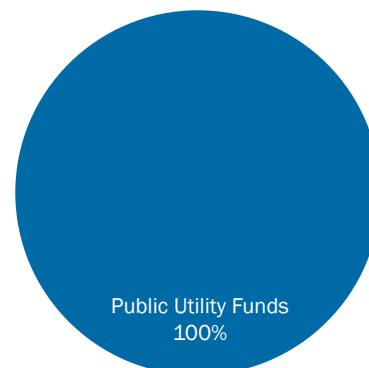
Additionally, the department works closely with the City's key utility accounts, in an effort to retain the existing customer base. The department also works closely with economic development on business retention, expansion and attraction projects.



2015 Adopted Operating Budget



2015 Estimated Funding Sources



Accomplishments in 2014

- Developed and implemented the new Electric Cost of Service Rates, including a comprehensive marketing plan for the rollout of the new rates, in December 2014, to the City's electric customers
- Completed the RFP process and negotiated a new, two-year natural gas supplier contract, that began on November 1, 2014
- Assisted the City in maintaining the lowest natural gas rates in Ohio
- Assisted in the completion of the new Customer Information System implementation, including a new, customer-friendly bill print design
- Implemented and marketed the Customer Self-Service Portal for the City's new Customer Information System

Goals for 2015

- Monitor the implementation and analyze the performance of the new Electric Cost of Service rates, beginning in December 2014, to the City's electric customers
- Work with our gas supplier and Underground Utilities, to maintain the lowest gas rates in Ohio for our gas customers
- Fully implement and expand the Customer Self-Service Portal for the City's Customer Information System
- Work with all of the City's Utility Systems in instituting a comprehensive capital projects tracking and prioritization system
- Continue to streamline and upgrade utility reporting (financial, operating, accounts receivables) and implement billing quality control/quality assurance through the Customer Information System

ENERGY MANAGEMENT	2012 Actual	2013 Actual	2014 Adopted	2014 Amended	2015 Adopted	Change from 2014 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	516,439	556,809	436,688	436,688	389,341	(47,347)	-10.8%
Other Expenditures	-	-	-	-	-	-	N/A
Operating Total	\$516,439	\$556,809	\$436,688	\$436,688	\$389,341	(\$47,347)	-10.8%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	6	7	5	5	4	-1	-20.0%

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

Electric

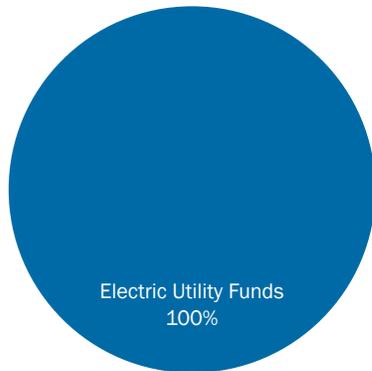
Department Mission

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

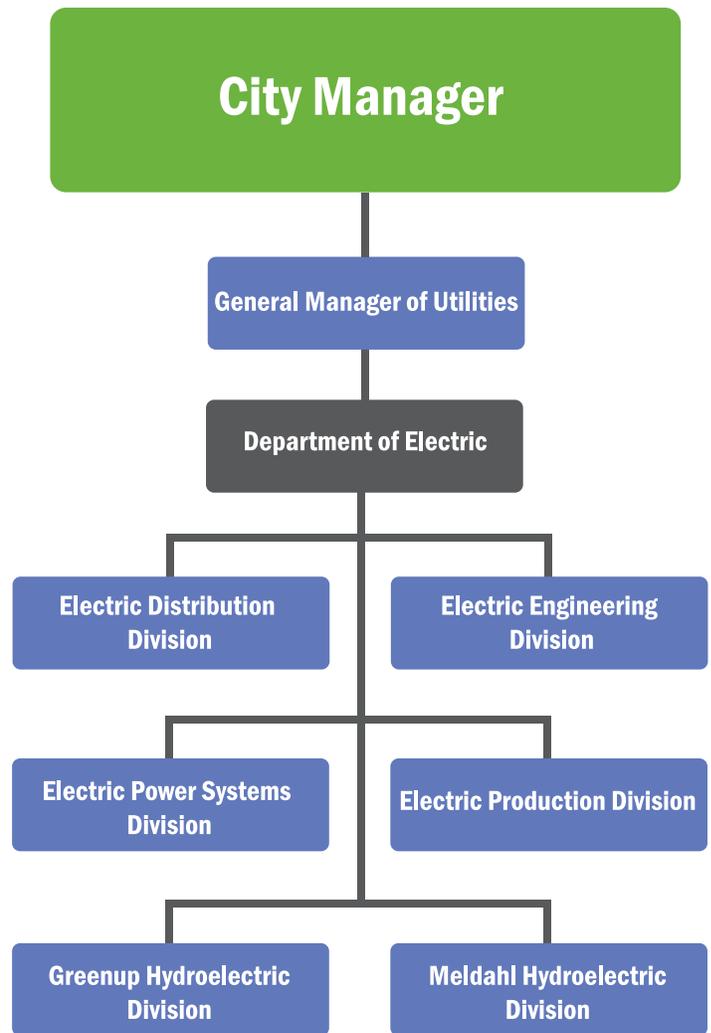
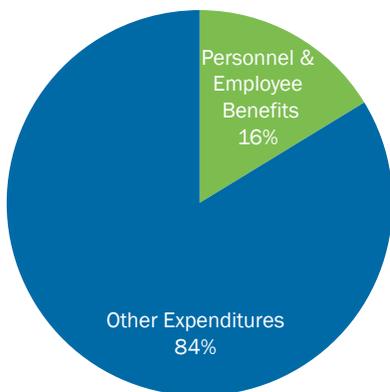
Departmental Description

The Electric Department is a fully integrated municipal electric system providing generation, transmission and distribution services to Hamilton residential, commercial and industrial customers.

2015 Estimated Funding Sources



2015 Adopted Operating Budget



Divisions

- **Electric Distribution Division** – The Electric Distribution Division is responsible for the operation and maintenance of the municipal electric transmission and distribution system. The system includes 31 miles of 69,000- and 138,000-volt transmission lines and more than 300 miles of 13,800-volt distribution circuits in and near Hamilton. Approximately 70% of distribution lines are overhead and approximately 30% are underground. Electric Distribution staff also maintains the Greenup Hydroelectric Plant's 14-mile transmission line. Electric Distribution staff provides electric service for various community events, festivals, and other functions throughout the year. The division installs and removes holiday lights annually, manages tree clearance work around power lines, and addresses customer inquiries and concerns.
- **Electric Engineering Division** – The Electric Engineering Division is responsible for design and inspection of municipal electric transmission and distribution facilities. Staff designs system improvements and provides support to existing and prospective customers. The division also acts as the primary contact for other electric utilities and telecommunication providers operating within the City.
- **Electric Power Systems Division** – The Electric Power Systems Division is responsible for the operation and maintenance of the City's electric transmission and distribution systems, including 14 substations and the central business district underground network. The division maintains electric equipment at the Hamilton Power Plant, Hamilton Hydroelectric Plant and Greenup Hydroelectric Plant.
- **Electric Production Division** – The Electric Production Division generates electricity for delivery to Hamilton residents and businesses. The Hamilton Power Plant consists of four natural gas-fired steam units with a 95-megawatt (MW) capacity and a natural gas-fired combustion turbine rated at 12 MW. The Hamilton Hydroelectric Plant, with two 970-kilowatt (kW) generators, is located on the Ford Canal east of the Hamilton Power Plant.
- **Greenup Hydroelectric Plant** - The Greenup Hydroelectric Plant is a 70.2-MW hydroelectric facility located 15 miles upstream of Portsmouth on the Ohio River. The Greenup Hydroelectric Plant provides approximately 50% of the City's power supply requirements with carbon free, renewable energy. Hamilton will transfer a 48.6% ownership interest in the Greenup Hydroelectric Plant to AMP once the Meldahl Hydroelectric Plant begins commercial operation. Hamilton will continue to own 51.4% of Greenup and operate and maintain the Greenup Hydroelectric Plant.
- **Meldahl Hydroelectric Plant** – The Meldahl Hydroelectric Plant is a 105-MW facility under construction in Willow Grove, Kentucky. The City will operate and maintain the Meldahl Hydroelectric Plant under a joint ownership agreement with AMP. Upon commercial operation, Hamilton will receive 51.4% of the project output, with participating AMP members receiving the remaining 48.6%. The addition of Meldahl is projected to increase the City's renewable energy portfolio to approximately 70%.

Electric Continued

Accomplishments in 2014

- Relocated overhead distribution lines underground and installed new street lighting in the 200 and 300 blocks of South Third Street (Court to Ludlow)
- Hamilton Electric Division was recertified as a Reliable Public Power Provider by the American Public Power Association
- Worked with American Municipal Power (AMP) and the Ohio Municipal Electric Association (OMEA) on Ohio legislation to make the Greenup Hydroelectric Project eligible for Ohio Renewable Energy Certificates (RECs)

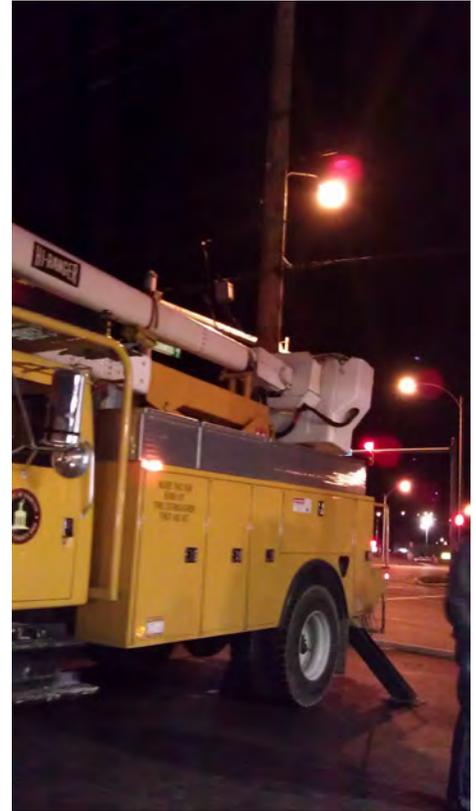
Goals for 2015

- Begin commercial operation of the Meldahl Hydroelectric Plant
- Relocate overhead facilities underground and install new street lighting in the High Street Gateway Project area
- Complete survey of transmission and distribution wooden poles to assess their condition and prioritize replacements
- Relocate overhead distribution facilities underground and install new street lighting on Bilstein Boulevard from Symmes Road south to the overpass
- Begin offering energy efficiency/conservation programs to electric customers
- Begin 10-year program to replace mercury vapor and high pressure sodium streetlights with more energy-efficient LED streetlights

ELECTRIC	2012 Actual	2013 Actual	2014 Adopted	2014 Amended	2015 Adopted	Change from 2014 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	10,997,271	9,859,939	11,051,291	11,096,678	11,574,000	522,709	4.7%
Other Expenditures	34,462,030	33,988,237	51,302,508	51,358,398	59,547,000	8,244,492	16.1%
Operating Total	\$45,459,302	\$43,848,176	\$62,353,799	\$62,455,076	\$71,121,000	\$8,767,201	14.1%
Capital Improvements	7,725,496	6,584,236	8,487,560	6,439,896	8,510,000	22,440	0.3%
Debt Service	14,554,362	18,576,664	19,433,475	19,439,088	11,925,000	(7,508,475)	-38.6%
Budgeted FTE Positions	121	116	117	117	116	-2	-1.4%

Hamilton Highlight

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



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

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

Underground Utilities

Department Mission

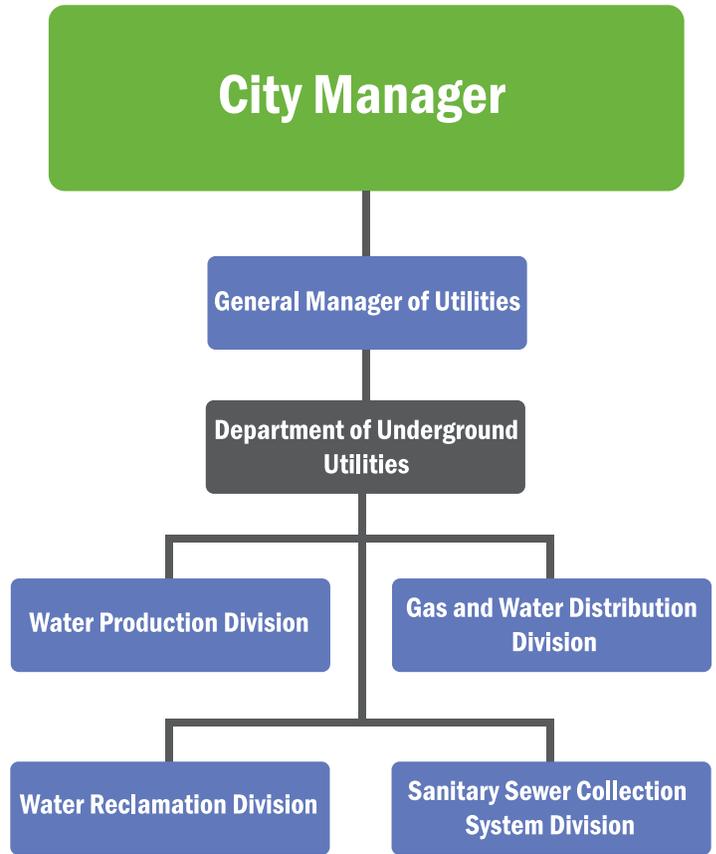
To deliver safe and reliable gas, water, and wastewater services at affordable rates with exceptional customer service to all city residential and commercial customers while maintaining the long-term financial strength of our utilities, promoting environmental stewardship, fostering economic development,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

Departmental Description

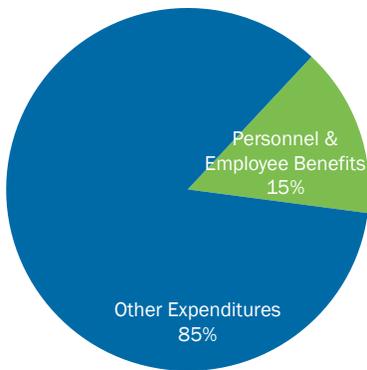
The Department of Underground Utilities is responsible for the management and operation of the City's water production, gas and water distribution systems, water reclamation, and sanitary sewer collection system. Departmental staff also assist other divisional departments as needed with the design, operation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

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

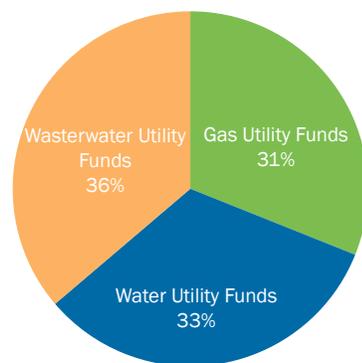
All departmental efforts are focused on providing and maintaining efficient, affordable services to residential and commercial clients in the City of Hamilton.



2015 Adopted Operating Budget



2015 Estimated Funding Sources



Divisions

- **Water Production Division** – The Water Production Division seeks to provide a plentiful, aesthetically pleasing drinking water source for the City of Hamilton and our extended customers while maintaining compliance with all federal, state and local regulations. The division softens the water using calcium oxide then stabilizes with carbon dioxide, filters, disinfects, and fluoridates water from the Great Miami Buried Valley Aquifer for distribution to the utility’s customers. The South Water Treatment Plant is a forty (40) million gallons per day (MGD) lime softening plant with 16 production wells located throughout City of Fairfield. The North Water Treatment Plant is a six (6) MGD lime softening plant with 5 production wells located on site. Each production well can produce anywhere from 3 to 4 MGD depending on the condition of the well. The Water Production Division has eleven (11) Local 20 IUOE employees (5 maintenance personnel and 6 operators), one (1) Administrative Assistant with AFSCME Local 3169, and a plant Superintendent. The Water Production Division also shares with the Water Reclamation Division two (2) laboratory personnel (one is an AFSCME Local 3169 Union position and the other one is a supervisory position) and five (5) IBEW Local Union 648 electricians.
- **Gas and Water Distribution Division** – The Gas and Water Distribution Division is responsible for maintaining efficient service to customers through 345 miles of water main, 23,000 water services, 24,471 water meters, 2,500 fire hydrants, 283 miles of gas main, 23,000 gas services, 23,597 gas meters, 65 regulators, 2 gate stations, and other related distribution equipment. Troubleshooters and Customer Service Representatives work seven days a week, 7:00 a.m. to 11:00 p.m. All other distribution employees work 7:00 a.m. to 3:00 p.m. weekdays but are available 24 hours a day year round for emergency repairs. The Gas and Water Distribution Division has a total of twenty seven (27) Local 20 IUOE employees, one (1) Administrative Assistant with AFSCME Local 3169, a Supervisor, and a Superintendent.
- **Water Reclamation Division** – The Water Reclamation Division operates the Water Reclamation Facility, one satellite wastewater plant, seven wastewater pump stations and one storm water pump station. The Water Reclamation Facility returns an average of 8.5 million gallons of clean water to the Great Miami River each day. Up to 48 million gallons a day can enter the plant during a severe storm event. Improvements are being made to the facility and the City’s large interceptor sewer to enable treatment of the entire quantity. About six dry tons of solids are removed from the wastewater stream daily and reused to benefit the environment. The Water Reclamation Facility has twelve (12) Local 20 IUOE employees (5 maintenance personnel, 4 Operator II and 3 Operator I), one (1) Administrative Assistant with AFSCME Local 3169, and a plant Superintendent. The Water Reclamation Facility Division also shares with the Water Production Division two (2) laboratory personnel (one is an AFSCME Local 3169 Union position and the other one is a supervisory position) and five (5) IBEW Local Union 648 electricians.
- **Sanitary Sewer Collection System Division** – In cooperation with Street and Sewer personnel within the Department of Public Works, the Sanitary Sewer Collection System is responsible for the operation and maintenance of 253 miles of sanitary sewer mains in the sanitary sewer collection system. Engineering personnel plan, coordinate, supervise and participate in the engineering tasks involved with sustaining the sanitary sewer system through asset management, mapping, capacity evaluation, point repairs and preventative maintenance. The Department of Underground Utilities funds six (6) full-time positions for sanitary sewer maintenance.

Underground Utilities Continued

Accomplishments in 2014

- Completed the rehabilitation of the Wasserman Road Elevated Tank
- Replaced 4,733 feet of old 16" cast iron water main on Symmes Road and 1650 feet of old 12" cast iron water main on North B Street
- Completed the switch-over of all water services from an old water main to a new 12" water main on High Street between Martin Luther King Jr. Blvd. and State Route 4
- Completed the construction of the public compressed natural gas (CNG) fueling station
- 2,047 gas services were replaced with the Normac riser between 2013 and 2014
- 6,072 feet of sanitary sewer main in various sizes were lined and approximately twenty six (26) miles of sanitary sewer main in various sizes were televised and cleaned
- Submitted an application for \$4,144,229 for a zero percent interest rate loan from Ohio Public Works Commission (OPWC) for the replacement of the existing Southwest Ohio Industrial District (SOID) lift station and force main. Also, submitted an application to Water Pollution Control Load Fund for additional low interest loan in the amount of \$855,771 for the project (engineer's opinion of construction cost for this project is \$5.0 million).

Goals for 2015

- Complete the Sanitary Sewer Interceptor Project to mitigate overflows during storm events and complete the Phase 2 improvement project at the Water Reclamation Facility to provide 100% secondary treatment during wet weather flows
- Start the construction of a new SOID lift station and replace the old 10" force main with approximately 8,000 feet of 16" force main
- Line 2.5 miles of various sizes of sanitary sewer mains
- Replace three (3) miles of aging water mains
- Achieve industry standard for unaccounted water for our water system
- Rehabilitate two carbon dioxide basins at the South Water Treatment Plant

UNDERGROUND UTILITIES*	2012 Actual	2013 Actual	2014 Adopted	2014 Amended	2015 Adopted	Change from 2014 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	8,099,070	7,563,506	7,288,644	7,494,117	6,709,600	(579,044)	-7.9%
Other Expenditures	24,128,199	31,636,136	37,172,438	40,751,220	37,610,400	437,962	1.2%
Operating Total	\$32,227,269	\$39,199,642	\$44,461,082	\$48,245,337	\$44,320,000	(\$141,082)	-0.3%
Capital Improvements	11,388,473	11,781,899	24,805,166	22,349,918	29,528,000	4,722,834	19.0%
Debt Service	14,398,397	15,212,666	15,647,996	15,673,384	22,014,270	6,366,274	40.7%
Budgeted FTE Positions	100	98	93	93	84	-9	-9.8%

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

2015 Budget

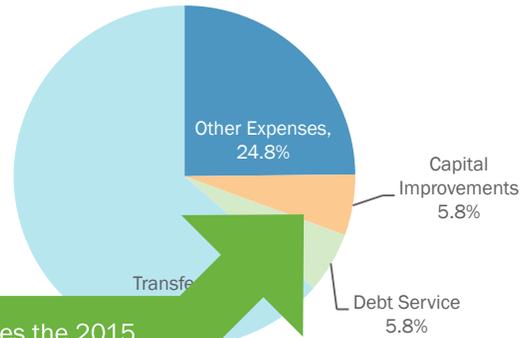
Financial Summaries



How to Use This Section

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

2015 Adopted Expenditures



Budgetary Highlights

The information presented in the 2014 Adopted Budget from the City of Hamilton is subject to change from the 2014 Adopted Budget. The 2014 Adopted Budget was approved by the City Council on December 15, 2014. The 2015 Adopted Budget is presented in the 2015 Adopted Budget. The 2015 Adopted Budget is presented in the 2015 Adopted Budget. Budgeted expenses increase for the same reason as money is transferred out of this fund to the Infrastructure Renewal Fund to pay for various capital projects. Budgeted capital items were down in 2015 for this fund with the largest budgeted capital items as follows:

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

This pie chart illustrates the 2015 Recommended Expenditures. These expenditures are broken down by personnel & employee benefits, other property acquisitions, other expenses, capital improvements, debt service, and transfers out.

Fund 215	2012 Actual	2013 Actual	2014 Adopted	2014 Amended	2015 Adopted	Change from 2014 Adopted	
Revenues/Resources							
Taxes	-	2,275,758	2,220,000	2,220,000	2,240,000	20,000	0.9%
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeitures	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental	-	-	-	25,250	25,250	25,250	N/A
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous	-	-	30,000	330,000	30,000	-	0.0%
Other Financial	-	2,352,000	700,000	3,100,250	3,950,250	3,250,250	464.3%
Transfers In	-	-	-	618,500	400,000	400,000	N/A
Total Revenues/Resources		\$4,695,783	\$2,950,000	\$6,294,000	\$6,645,500	\$3,695,500	125.3%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	63,651	67,905	475,000	438,000	1,725,000	1,250,000	263.2%
Capital Improvements	804,379	549,386	1,382,000	2,059,626	400,000	(982,000)	-71.1%
Debt Service	-	-	400,000	400,000	400,000	-	0.0%
Transfers Out	2,000,052	3,965,106	1,863,603	4,447,332	4,419,480	2,555,877	137.1%
Total Expenditures/Uses	\$2,868,082	\$4,582,396	\$4,120,603	\$7,344,958	\$6,944,480	\$2,823,877	68.5%
Net Revenue/(Expenditures)	65,316	113,387	(1,170,603)	(1,050,958)	(298,980)	871,623	74.5%
Change in Non-Cash Items	-	-	1,526,796	1,407,151	-	(1,526,796)	-100.0%
Net Increase/(Decrease) in Fund Balance	\$65,316	\$113,387	\$356,193	\$356,193	(\$298,980)	(\$655,173)	183.9%
Beginning Cash Balance January 1	1,866,000	1,932,063	2,045,450	2,045,450	2,401,643	356,193	17.4%
Ending Cash Balance December 31	1,932,000	2,045,450	2,401,643	2,401,643	2,102,663	(298,980)	-12.4%
Outstanding Encumbrances	125,300	50,000	888,885	888,885	888,885	(303,965)	-100.0%
Unencumbered Cash Fund Balance December 31	\$1,806,700	\$1,995,450	\$1,512,758	\$1,512,758	\$1,213,778	\$4,985	0.2%
Unencumbered Cash as % of Expenditures/Uses	63.0%	63.0%	63.0%	63.0%	63.0%		

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

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

2015 Budget
General Fund



City of Hamilton
BUTLER COUNTY OHIO



General Fund Overview

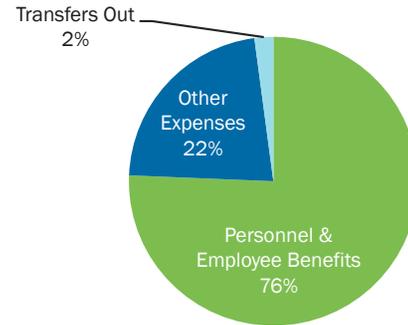
The General Fund is the general operating fund of the City. It provides for a broad spectrum of services such as public safety, municipal courts, Land Bank, public works, emergency medical services, and administrative services. The majority of fund resources are provided by taxes.

Budgetary Highlights

The General Fund revenues are budgeted at \$40.56 million for 2015, which is a 1.8% increase from the 2014 Adopted Budget. There is a projected one time infusion of revenue to the General Fund by transferring the accumulated fund balance in some of the City's public safety levy funds totaling approximately \$990,000. However, projected General Fund expenditures outweigh revenues in 2015, as expenditures are projected to be \$42.18 million, an increase of 1.0% over the 2014 Adopted Budget.

In 2015 the City will experience a 27th pay date which is expected to cost the General Fund approximately \$1.10 million as a onetime expenditure. The 27th pay is a phenomenon that occurs approximately once every 11 years. The 2015 Adopted Budget is structurally imbalanced by \$1.63 million, which means that expenditures will exceed revenues and will cause the City to drawdown its fund balance to cover expected expenditures in 2015. At the end of 2014 the City's unencumbered reserves were 20.3% or \$1.78 million over the 16% GFOA recommended requirement and over 16% of General Fund revenues per resolution.

2015 Adopted Expenditures



In early 2015 the City will be transferring the amount over 16% of unencumbered reserves to an Economic Budget Stabilization Fund. These funds will only be able to be spent through special action by City Council.

The unencumbered cash balance in this fund was reduced by over \$866,000 from December 31, 2013; however, prudent fiscal management and a growing trend in our income tax base is starting to show some positive signs for this fund. Income taxes for the General Fund have increased over \$965,000 since 2012 and very early signs in 2015 look positive. The City will continue to diligently monitor this fund and work to keep expenditures at a minimum while still supplying the best service possible to Hamilton citizens.

Fund 100	2012 Actual	2013 Actual	2014 Adopted	2014 Amended	2015 Adopted	Change from 2014 Adopted	
Revenues/Resources							
Taxes	22,130,175	22,686,916	22,485,500	22,975,786	22,813,000	327,500	1.5%
Licenses & Permits	1,278,539	1,222,232	1,112,850	1,263,094	1,178,445	65,595	5.9%
Fines and Forfeits	780,472	704,276	730,087	747,467	721,800	(8,287)	-1.1%
Recreation Fees	124,515	114,938	112,700	177,916	-	(112,700)	-100.0%
Intergovernmental Revenue	2,831,309	2,336,019	1,541,066	1,805,732	1,560,465	19,399	1.3%
Charges for Services	13,378,946	12,408,040	13,276,204	12,546,952	13,875,278	599,074	4.5%
Miscellaneous Revenue	486,878	258,182	258,596	191,609	183,205	(75,391)	-29.2%
Other Financing Sources	190,181	143,540	148,522	141,337	1,000	(147,522)	-99.3%
Transfers In	423,176	2,551,427	172,500	920,852	225,000	52,500	30.4%
Total Revenue/Resources	\$41,624,192	\$42,425,569	\$39,838,025	\$40,770,745	\$40,558,193	\$720,168	1.8%
Expenditures/Uses							
Personnel & Employee Benefits	34,228,217	31,542,561	31,356,448	31,811,580	31,913,321	556,873	1.8%
Other Expenses	7,137,408	9,358,895	9,035,571	9,776,554	9,380,776	345,205	3.8%
Capital Improvements	-	132	-	17,600	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	1,513,365	916,533	1,362,500	2,785,500	890,000	(472,500)	-34.7%
Total Expenditures/Uses	\$42,878,989	\$41,818,120	\$41,754,519	\$44,391,234	\$42,184,097	\$429,578	1.0%
Net Revenue/(Expenditures)	(\$1,254,797)	\$607,449	(1,916,494)	(3,620,489)	(1,625,904)	290,590	-15.2%
Change in Non-Cash Items	82,159	(6,586)	1,167,618	2,871,613	-	(1,167,618)	-100.0%
Net Increase/(Decrease) in Fund Balance	(\$1,172,638)	\$600,863	(\$748,876)	(\$748,876)	(\$1,625,904)	(\$877,028)	117.1%
Beginning Cash Balance January 1	10,371,763	9,199,125	9,799,989	9,799,989	9,051,113	(748,876)	-7.6%
Ending Cash Balance December 31	9,199,125	9,799,989	9,051,113	9,051,113	7,425,209	(1,625,904)	-18.0%
Outstanding Encumbrances	640,034	593,360	710,933	710,933	-	(710,933)	-100.0%
Unencumbered Cash Fund Balance December 31	\$8,559,091	\$9,206,629	\$8,340,179	\$8,340,179	\$7,425,209	(\$914,971)	-11.0%
Unencumbered Cash as % of Expenditures/Uses	20.0%	22.0%	20.0%	18.8%	17.6%		

2015 Budget

Special Revenue Funds

City of Hamilton
BUTLER COUNTY OHIO



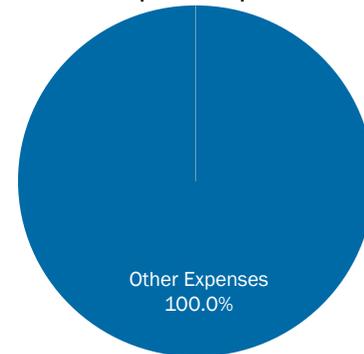
Charter Fire Force

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

Budgetary Highlights

The forecasted revenue collection will be almost the same between the 2014 Adopted Budget and the 2015 Adopted Budget. The monies collected in this fund are reimbursed back into the General Fund as a revenue source. The increased expenditures of almost 29% are due to an unencumbered cash balance of \$244,079 that is being reimbursed back to the General Fund to help offset the costs of the 27th pay in the General Fund. This is a onetime revenue source to the General Fund and the unencumbered cash balance will be less than \$10,000 at year end in all of the Public Safety Levy and Pension Funds.

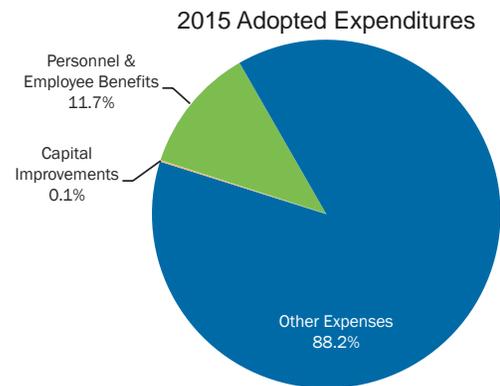
2015 Adopted Expenditures



Fund 252	2012 Actual	2013 Actual	2014 Adopted	2014 Amended	2015 Adopted	Change from 2014 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	823,748	813,593	810,000	810,000	810,000	-	N/A
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	-	-	-	-	-	-	N/A
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	-	N/A
Total Revenue/Resources	\$823,748	\$813,593	\$810,000	\$810,000	\$810,000	-	N/A
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	963,500	720,000	810,000	810,000	1,050,000	240,000	29.6%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$963,500	\$720,000	\$810,000	\$810,000	\$1,050,000	\$240,000	29.6%
Net Revenue/(Expenditures)	(139,752)	93,593	-	-	(240,000)	(240,000)	N/A
Change in Non-Cash Items	-	-	(6,760)	(6,760)	-	6,760	100.0%
Net Increase/(Decrease) in Fund Balance	(\$139,752)	\$93,593	(\$6,760)	(\$6,760)	(\$240,000)	(\$233,240)	3450.3%
Beginning Cash Balance January 1	296,998	157,246	250,839	250,839	244,079	(6,760)	-2.7%
Ending Cash Balance December 31	157,246	250,839	244,079	244,079	4,079	(240,000)	N/A
Outstanding Encumbrances	-	-	-	-	-	-	N/A
Unencumbered Cash Fund Balance December 31	\$157,246	\$250,839	\$244,079	\$244,079	\$4,079	(\$240,000)	N/A
Unencumbered Cash as % of Expenditures/Uses	16.3%	34.8%	30.1%	30.1%	0.4%		

CDBG Funds

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



Budgetary Highlights

The projected revenues for 2015 reflect the anticipated CDBG award for the period along with any program income generated during the period by CDBG expenditures made in prior years. Expenditure budgets for each year are determined based upon the estimated grant resources and program income for that year. Both revenues and expenditures increased simultaneously during the 2015 budget period.

Funds Summary		2012 Actual	2013 Actual	2014 Adopted	2014 Amended	2015 Adopted	Change from 2014 Adopted	
Revenues/Resources								
Taxes		-	-	-	-	-	-	N/A
Licenses & Permits		-	-	-	-	-	-	N/A
Fines and Forfeits		-	-	-	-	-	-	N/A
Recreation Fees		-	-	-	-	-	-	N/A
Intergovernmental Revenue		1,220,027	1,722,015	1,513,390	2,544,453	1,886,083	372,693	24.6%
Charges for Services		-	-	-	-	-	-	N/A
Miscellaneous Revenue		15,287	52,998	83,034	158,034	75,500	(7,534)	-9.1%
Other Financing Sources		96,143	75,924	120,000	120,000	120,000	-	N/A
Transfers In		56,458	119,761	180,266	188,643	237,155	56,889	31.6%
Total Revenue/Resources		\$1,387,915	\$1,970,699	\$1,896,690	\$3,011,130	\$2,318,738	\$422,048	22.3%
Expenditures/Uses								
Personnel & Employee Benefits		383,820	347,177	305,721	486,022	257,480	(48,241)	-15.8%
Other Expenses		1,021,802	1,518,041	1,468,369	2,339,507	1,938,183	469,814	32.0%
Capital Improvements		-	122	2,600	3,075	3,075	475	18.3%
Debt Service		-	-	-	-	-	-	N/A
Transfers Out		56,458	119,761	-	91,358	-	-	N/A
Total Expenditures/Uses		\$1,462,080	\$1,985,101	\$1,776,690	\$2,919,962	\$2,198,738	\$422,048	23.8%
Net Revenue/(Expenditures)		(74,165)	(14,402)	120,000	91,168	120,000	-	N/A
Change in Non-Cash Items		-	-	(90,652)	(61,820)	-	90,652	-100.0%
Net Increase/(Decrease) in Fund Balance		(\$74,165)	(\$14,402)	\$29,348	\$29,348	\$120,000	\$90,652	308.9%
Beginning Cash Balance January 1		342,587	268,422	\$254,020	254,020	283,368	29,348	11.6%
Ending Cash Balance December 31		268,422	254,020	283,368	283,368	403,368	120,000	42.3%
Outstanding Encumbrances		-	-	8,674	8,674	-	(8,674)	-100.0%
Unencumbered Cash Fund Balance December 31		\$268,422	\$254,020	\$274,694	\$274,694	\$403,368	\$128,674	46.8%
Unencumbered Cash as % of Expenditures/Uses		18.4%	12.8%	15.5%	9.4%	18.3%		
Funds Breakdown		2012 Actual	2013 Actual	2014 Adopted	2014 Amended	2015 Adopted	Change from 2014 Adopted	
CDBG Revolving Loan Fund 800		56,955	120,081	500	91,858	500	-	N/A
CDBG 2008-2009 Fund 909		30,396	-	-	-	-	-	N/A
CDBG 2009-2010 Fund 910		46,405	-	-	-	-	-	N/A
CDBG 2010-2011 Fund 911		159,499	9,096	-	-	-	-	N/A
CDBG 2011-2012 Fund 912		692,376	648,978	168,674	98,355	98,089	(70,585)	-41.8%
CDBG 2012-2013 Fund 913		476,449	843,434	315,377	95,693	79,199	(236,178)	-74.9%
CDBG 2014 Fund 914		-	363,511	1,292,139	1,157,306	751,776	(540,363)	-41.8%
CDBG 2015 Fund 915		-	-	-	1,476,750	1,269,174	(207,576)	-14.1%
Total Expenditures		\$1,462,080	\$1,985,101	\$1,776,690	\$2,919,962	\$2,198,738	\$422,048	23.8%

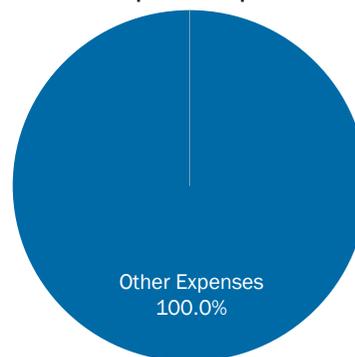
Fire EMS Levy

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

Budgetary Highlights

The forecasted revenue collection will be almost the same between the 2014 Adopted Budget and the 2015 Adopted Budget. The monies collected in this fund are reimbursed back into the General Fund as a revenue source. The increased expenditure of almost 35% are due to an unencumbered cash balance of \$251,896 and is being reimbursed back to the General Fund to help offset the costs of the 27th pay in the General Fund. This is a onetime revenue source to the General Fund and the unencumbered cash balance will be less than \$10,000 at year end in all of the Public Safety Levy and Pension Funds.

2015 Adopted Expenditures



Fund 253	2012 Actual	2013 Actual	2014 Adopted	2014 Amended	2015 Adopted	Change from 2014 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	732,621	725,951	720,000	720,000	720,000	-	N/A
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	-	-	-	-	-	-	N/A
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	-	N/A
Total Revenue/Resources	\$732,621	\$725,951	\$720,000	\$720,000	\$720,000	-	N/A
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	741,500	730,000	720,000	720,000	970,000	250,000	34.7%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$741,500	\$730,000	\$720,000	\$720,000	\$970,000	\$250,000	34.7%
Net Revenue/(Expenditures)	(8,879)	(4,049)	-	-	(250,000)	(250,000)	N/A
Change in Non-Cash Items	-	-	(1,259)	(1,259)	-	1,259	-100.0%
Net Increase/(Decrease) in Fund Balance	(\$8,879)	(\$4,049)	(\$1,259)	(\$1,259)	(\$250,000)	(\$248,741)	19757.0%
Beginning Cash Balance January 1	266,083	257,204	253,155	253,155	251,896	(1,259)	-0.5%
Ending Cash Balance December 31	257,204	253,155	251,896	251,896	1,896	(250,000)	-99.2%
Outstanding Encumbrances	-	-	-	-	-	-	N/A
Unencumbered Cash Fund Balance December 31	\$257,204	\$253,155	\$251,896	\$251,896	\$1,896	(\$250,000)	-99.2%
Unencumbered Cash as % of Expenditures/Uses	34.7%	34.7%	35.0%	35.0%	0.2%		

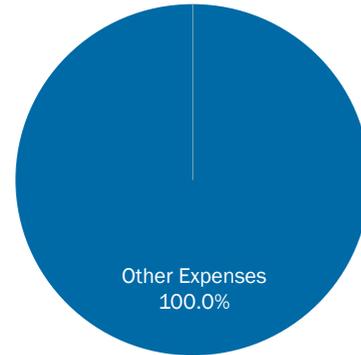
Firemen's Pension Fund

This fund is used to account for the property taxes levied for the purpose of making partial payment of the City's current and accrued liability for disability and pension related to sworn Fire Division employees.

Budgetary Highlights

The forecasted revenue collection will be the almost the same between the 2014 Adopted Budget and the 2015 Adopted Budget. The monies collected in this fund are reimbursed back into the General Fund as a revenue source. The increased expenditures of almost 53% are due to an unencumbered cash balance of \$129,105 and is being reimbursed back to the General Fund to help offset the costs of the 27th pay in the General Fund. This is a onetime revenue source to the General Fund and the unencumbered cash balance will be less than \$10,000 at year end in all of the Public Safety Levy and Pension Funds.

2015 Adopted Expenditures



Fund 250	2012 Actual	2013 Actual	2014 Adopted	2014 Amended	2015 Adopted	Change from 2014 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	257,474	249,253	240,000	240,000	240,000	-	N/A
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	-	-	-	-	-	-	N/A
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	-	N/A
Total Revenue/Resources	\$257,474	\$249,253	\$240,000	\$240,000	\$240,000	-	N/A
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	264,650	240,000	240,000	240,000	365,000	125,000	52.1%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$264,650	\$240,000	\$240,000	\$240,000	\$365,000	\$125,000	52.1%
Net Revenue/(Expenditures)	(7,176)	9,253	-	-	(125,000)	(125,000)	N/A
Change in Non-Cash Items	-	-	6,146	6,146	-	(6,146)	100.0%
Net Increase/(Decrease) in Fund Balance	(\$7,176)	\$9,253	\$6,146	\$6,146	(\$125,000)	(\$131,146)	-2133.8%
Beginning Cash Balance January 1	120,882	113,706	122,959	122,959	129,105	6,146	5.0%
Ending Cash Balance December 31	113,706	122,959	129,105	129,105	4,105	(125,000)	N/A
Outstanding Encumbrances	-	-	-	-	-	-	N/A
Unencumbered Cash Fund Balance December 31	\$113,706	\$122,959	\$129,105	\$129,105	\$4,105	(\$125,000)	N/A
Unencumbered Cash as % of Expenditures/Uses	43.0%	51.2%	53.8%	53.8%	1.1%		

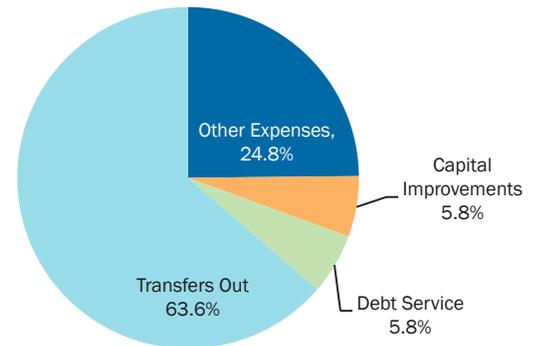
Hamilton Capital Improvement

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

Budgetary Highlights

The increase in revenue between the 2014 Adopted Budget and the 2015 Adopted Budget is due to draws from the City's Bond Purchase Agreement with First Financial Bank. The City's actual, but not budgeted in 2014, draw downs were just over \$3 million and the final year for draws is 2015. The draws are budgeted at just over \$3.9 million. The grand total drawn that will be converted to a loan at the end of 2015 is \$9.5 million. See City Debt section for more details. Budgeted expenses increase for the same reason as money is transferred out of this fund to the Infrastructure Renewal Program Fund to pay for various capital projects. Budgeted capital items were down in 2015 for this fund with the largest budgeted capital items listed on the right:

2015 Adopted Expenditures



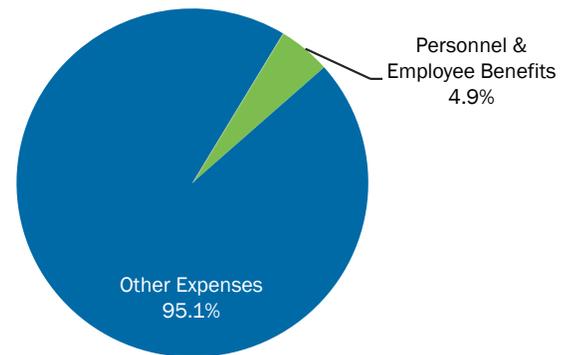
- \$400,000 for Main Street property acquisitions
- \$1,250,000 transfer to the Parks Conservancy for capital items to include a new spray ground at Crawford Woods

Fund 215	2012 Actual	2013 Actual	2014 Adopted	2014 Amended	2015 Adopted	Change from 2014 Adopted	
Revenues/Resources							
Taxes	2,199,995	2,275,758	2,220,000	2,220,000	2,240,000	20,000	0.9%
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	-	25,250	25,250	25,250	N/A
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	27,082	68,025	30,000	330,000	30,000	-	N/A
Other Financing Sources	-	2,352,000	700,000	3,100,250	3,950,250	3,250,250	464.3%
Transfers In	706,321	-	-	618,500	400,000	400,000	N/A
Total Revenue/Resources	\$2,933,398	\$4,695,783	\$2,950,000	\$6,294,000	\$6,645,500	\$3,695,500	125.3%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	63,651	67,905	475,000	438,000	1,725,000	1,250,000	263.2%
Capital Improvements	804,379	549,386	1,382,000	2,059,626	400,000	(982,000)	-71.1%
Debt Service	-	-	400,000	400,000	400,000	-	N/A
Transfers Out	2,000,052	3,965,106	1,863,603	4,447,332	4,419,480	2,555,877	137.1%
Total Expenditures/Uses	\$2,868,082	\$4,582,396	\$4,120,603	\$7,344,958	\$6,944,480	\$2,823,877	68.5%
Net Revenue/(Expenditures)	65,316	113,387	(1,170,603)	(1,050,958)	(298,980)	871,623	74.5%
Change in Non-Cash Items	-	-	1,526,796	1,407,151	-	(1,526,796)	-100.0%
Net Increase/(Decrease) in Fund Balance	\$65,316	\$113,387	\$356,193	\$356,193	(\$298,980)	(\$655,173)	183.9%
Beginning Cash Balance January 1	1,866,747	1,932,063	2,045,450	2,045,450	2,401,643	356,193	17.4%
Ending Cash Balance December 31	1,932,063	2,045,450	2,401,643	2,401,643	2,102,663	(298,980)	-12.4%
Outstanding Encumbrances	125,371	159,228	303,965	303,965	-	(303,965)	-100.0%
Unencumbered Cash Fund Balance December 31	\$1,806,693	\$1,886,222	\$2,097,678	\$2,097,678	\$2,102,663	\$4,985	0.2%
Unencumbered Cash as % of Expenditures/Uses	63.0%	41.2%	50.9%	28.6%	30.3%		

HOME Funds

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

2015 Adopted Expenditures



Budgetary Highlights

The projected revenues and expenditures include only the grant funding and program income in HOME funds for 2014 and prior. Revenues and expenditures from any HOME funding awarded to the City for 2015 have not been included since HUD has not yet communicated an actual award amount for the period. The appropriations for the 2015 grant period will take place outside of this budget process due to the lag in award notification.

Funds Summary	2012 Actual	2013 Actual	2014 Adopted	2014 Amended	2015 Adopted	Change from 2014 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	421,771	974,644	1,207,043	1,304,206	365,856	(841,187)	-69.7%
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	9,590	6,599	38,355	110,977	72,938	34,583	90.2%
Other Financing Sources	34,073	34,842	38,536	51,529	36,710	(1,826)	-4.7%
Transfers In	-	-	-	-	-	-	N/A
Total Revenue/Resources	\$465,434	\$1,016,085	\$1,283,934	\$1,466,712	\$475,504	(\$808,430)	-63.0%
Expenditures/Uses							
Personnel & Employee Benefits	38,146	19,372	23,801	44,778	23,107	(694)	-2.9%
Other Expenses	541,082	982,978	1,260,133	1,421,934	452,397	(807,736)	-64.1%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$579,228	\$1,002,350	\$1,283,934	\$1,466,712	\$475,504	(\$808,430)	-63.0%
Net Revenue/(Expenditures)	(113,794)	13,735	-	-	-	-	N/A
Change in Non-Cash Items	-	-	18,208	18,208	-	(18,208)	-100.0%
Net Increase/(Decrease) in Fund Balance	(\$113,794)	\$13,735	\$18,208	\$18,208	-	(\$18,208)	-100.0%
Beginning Cash Balance January 1	118,152	4,358	18,093	18,093	36,301	18,208	100.6%
Ending Cash Balance December 31	4,358	18,093	36,301	36,301	36,301	-	N/A
Outstanding Encumbrances	-	-	-	-	-	-	N/A
Unencumbered Cash Fund Balance December 31	\$4,358	\$18,093	\$36,301	\$36,301	\$36,301	-	N/A
Unencumbered Cash as % of Expenditures/Uses	0.8%	1.8%	2.8%	2.5%	7.6%		

Funds Breakdown	2012 Actual	2013 Actual	2014 Adopted	2014 Amended	2015 Adopted	Change from 2014 Adopted	
HOME 2009 Fund 2009	163,713	-	-	-	-	-	N/A
HOME 2010 Fund 2010	166,864	850	40,000	19,150	19,150	(20,850)	-52.1%
HOME 2011 Fund 2011	173,962	793,622	425,622	202,369	-	(425,622)	-100.0%
HOME 2012 Fund 2012	74,690	111,616	415,198	410,007	-	(415,198)	-100.0%
HOME 2013 Fund 2013	-	96,263	403,114	388,156	30,480	(372,634)	-92.4%
HOME 2014 Fund 2014	-	-	-	447,030	425,874	425,874	N/A
Total Expenditures	\$579,228	\$1,002,350	\$1,283,934	\$1,466,712	\$475,504	(\$808,430)	-63.0%

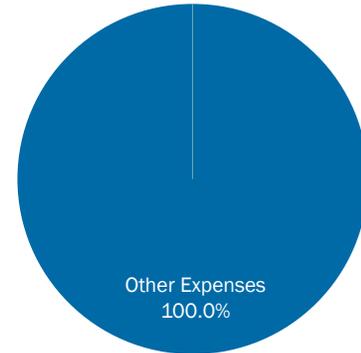
NSP3

The Neighborhood Stabilization Program 3 (NSP3) Fund is used to account for grant funding received from the third round of funding from the Neighborhood Stabilization Program of the U.S. Department of Housing and Urban Development (HUD). NSP3 funding is used to purchase and redevelop foreclosed and abandoned homes and residential properties as a means of stabilizing communities that have experienced a large amount of foreclosures and abandonments of such properties.

Budgetary Highlights

The projected revenues and expenditures included in the 2015 Adopted Budget exhibit a significant decrease from the 2014 Adopted Budget amounts. No significant activity is expected to take place in 2015

2015 Adopted Expenditures



Fund 804	2012 Actual	2013 Actual	2014 Adopted	2014 Amended	2015 Adopted	Change from 2014 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	135,361	378,636	128,045	49,004	-	(128,045)	-100.0%
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	-	54,148	77,068	45,852	45,852	(31,216)	-40.5%
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	71,650	-	-	-	-	-	N/A
Total Revenue/Resources	\$207,011	\$432,784	\$205,113	\$94,856	\$45,852	(\$159,261)	-77.6%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	206,976	361,169	205,113	94,856	45,852	(159,261)	-77.6%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	71,650	-	-	-	-	N/A
Total Expenditures/Uses	\$206,976	\$432,819	\$205,113	\$94,856	\$45,852	(\$159,261)	-77.6%
Net Revenue/(Expenditures)	35	(35)	-	-	-	-	N/A
Change in Non-Cash Items	-	-	-	-	-	-	N/A
Net Increase/(Decrease) in Fund Balance	\$35	(\$35)	-	-	-	-	N/A
Beginning Cash Balance January 1	-	35	-	-	-	-	N/A
Ending Cash Balance December 31	35	-	-	-	-	-	N/A
Outstanding Encumbrances	-	-	-	-	-	-	N/A
Unencumbered Cash Fund Balance December 31	\$35	-	-	-	-	-	N/A
Unencumbered Cash as % of Expenditures/Uses	0.0%	N/A	N/A	N/A	N/A	N/A	N/A

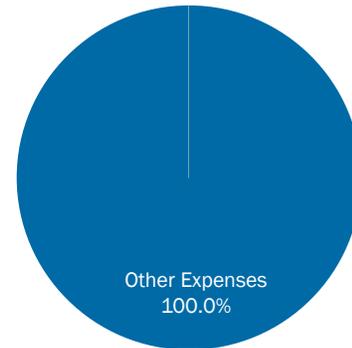
Land Reutilization

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

Budgetary Highlights

The revenue between the 2014 Adopted Budget and the 2015 Adopted Budget reflects an increase in the State of Ohio Grant by over \$700,000. This grant will become part of the Hardest Hit Funds in 2015 and the City is trying to acquire 40 properties for demolition.

2015 Adopted Expenditures

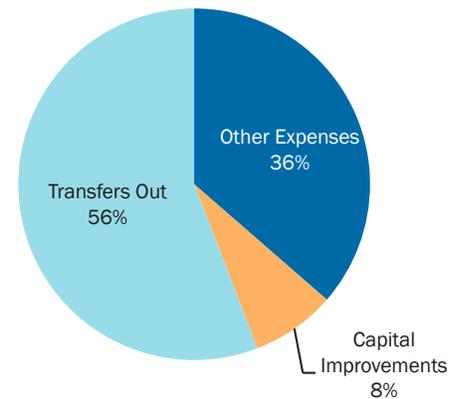


Fund 227	2012 Actual	2013 Actual	2014 Adopted	2014 Amended	2015 Adopted	Change from 2014 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	443,748	289,851	789,851	1,000,000	710,149	245.0%
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	-	8,946	50,000	65,000	50,000	-	N/A
Other Financing Sources	376,250	-	250,000	317,000	-	(250,000)	-100.0%
Transfers In	125,000	12,126	400,000	400,000	-	(400,000)	-100.0%
Total Revenue/Resources	\$501,250	\$464,820	\$989,851	\$1,571,851	\$1,050,000	\$60,149	6.1%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	20,922	753,700	989,851	1,614,863	1,000,000	10,149	1.0%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$20,922	\$753,700	\$989,851	\$1,614,863	\$1,000,000	\$10,149	1.0%
Net Revenue/(Expenditures)	480,328	(288,880)	-	(43,012)	50,000	50,000	N/A
Change in Non-Cash Items	-	-	-51,883	(8,871)	-	51,883	-100.0%
Net Increase/(Decrease) in Fund Balance	\$480,328	(\$288,880)	(\$51,883)	(\$51,883)	\$50,000	\$101,883	-196.4%
Beginning Cash Balance January 1	-	480,328	191,448	191,448	139,565	(51,883)	-27.1%
Ending Cash Balance December 31	480,328	191,448	139,565	139,565	189,565	50,000	N/A
Outstanding Encumbrances	-	143,967	123,350	123,350	-	(123,350)	-100.0%
Unencumbered Cash Fund Balance December 31	\$480,328	\$47,481	\$16,215	\$16,215	\$189,565	\$173,350	1069.0%
Unencumbered Cash as % of Expenditures/Uses	2295.8%	6.3%	1.6%	1.0%	19.0%		

One Renaissance Center

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

2015 Adopted Expenditures



Budgetary Highlights

In 2015, the revenues from One Renaissance Center government services building will be increased slightly over that of 2014. At the same time, it will experience a 22% increase in expenses. The expenses include:

- \$200,000 for design and build out of CustomerFirst Facilities
- \$190,000 for carpet replacement,
- \$75,000 for paint, wallpaper & office furniture
- \$57,000 for security system upgrade
- \$30,000 for structural painting to the building

Fund 200	2012 Actual	2013 Actual	2014 Adopted	2014 Amended	2015 Adopted	Change from 2014 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	-	-	-	-	N/A
Charges for Services	2,012,948	2,160,749	2,107,200	2,107,200	2,125,150	17,950	0.9%
Miscellaneous Revenue	-	-	-	-	-	-	N/A
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	-	N/A
Total Revenue/Resources	\$2,012,948	\$2,160,749	\$2,107,200	\$2,107,200	\$2,125,150	\$17,950	0.9%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	594,470	523,817	666,462	815,404	938,240	271,778	40.8%
Capital Improvements	-	-	-	20,000	200,000	200,000	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	1,439,082	1,442,250	1,440,700	1,440,700	1,439,200	(1,500)	-0.1%
Total Expenditures/Uses	\$2,033,553	\$1,966,067	\$2,107,162	\$2,276,104	\$2,577,440	\$470,278	22.3%
Net Revenue/(Expenditures)	(20,605)	194,682	38	(168,904)	(452,290)	(452,328)	-1190336%
Change in Non-Cash Items	-	-	(52,726)	116,216	-	52,726	-100.0%
Net Increase/(Decrease) in Fund Balance	(\$20,605)	\$194,682	(\$52,688)	(\$52,688)	(\$452,290)	(\$399,602)	758.4%
Beginning Cash Balance January 1	771,911	751,307	945,989	945,989	893,301	(52,688)	-5.6%
Ending Cash Balance December 31	751,307	945,989	893,301	893,301	441,011	(452,290)	-50.6%
Outstanding Encumbrances	31,030	119,569	43,076	43,076	-	(43,076)	-100.0%
Unencumbered Cash Fund Balance December 31	\$720,277	\$826,420	\$850,225	\$850,225	\$441,011	(\$409,214)	-48.1%
Unencumbered Cash as % of Expenditures/Uses	35.4%	42.0%	40.3%	37.4%	17.1%		

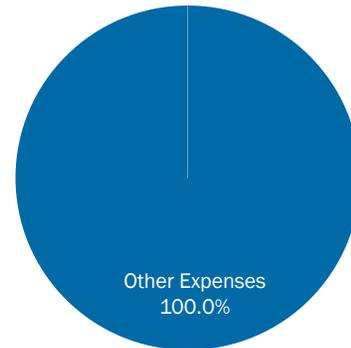
Police Levy

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

Budgetary Highlights

The forecasted revenue collection will be the almost the same between the 2014 Adopted Budget and the 2015 Adopted Budget. The monies collected in this fund are reimbursed back into the General Fund as a revenue source. The increased expenditures of almost 32% are due to an unencumbered cash balance of \$235,198 and is being reimbursed back to the General Fund to help offset the costs of the 27th pay in the General Fund. This is a onetime revenue source to the General Fund and the unencumbered cash balance will be less than \$10,000 at year end in all of the Public Safety Levy and Pension Funds.

2015 Adopted Expenditures



Fund 249	2012 Actual	2013 Actual	2014 Adopted	2014 Amended	2015 Adopted	Change from 2014 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	732,621	725,951	720,000	720,000	720,000	-	N/A
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	-	-	-	-	-	-	N/A
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	-	N/A
Total Revenue/Resources	\$732,621	\$725,951	\$720,000	\$720,000	\$720,000	-	N/A
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	741,500	730,000	720,000	720,000	950,000	230,000	31.9%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$741,500	\$730,000	\$720,000	\$720,000	\$950,000	\$230,000	31.9%
Net Revenue/(Expenditures)	(8,879)	(4,049)	-	-	(230,000)	(230,000)	N/A
Change in Non-Cash Items	-	-	(1,261)	(1,261)	-	1,261	100.0%
Net Increase/(Decrease) in Fund Balance	(\$8,879)	(\$4,049)	(\$1,261)	(\$1,261)	(\$230,000)	(\$228,739)	18139.5%
Beginning Cash Balance January 1	249,387	240,508	236,459	236,459	235,198	(1,261)	-0.5%
Ending Cash Balance December 31	240,508	236,459	235,198	235,198	5,198	(230,000)	-97.8%
Outstanding Encumbrances	-	-	-	-	-	-	N/A
Unencumbered Cash Fund Balance December 31	\$240,508	\$236,459	\$235,198	\$235,198	\$5,198	(\$230,000)	97.8%
Unencumbered Cash as % of Expenditures/Uses	32.4%	32.4%	32.7%	32.7%	0.5%		

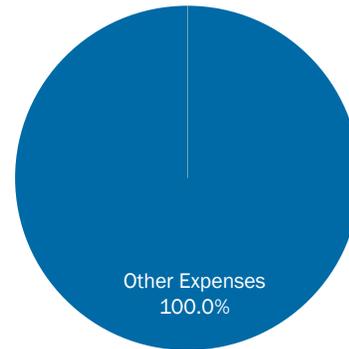
Police Pension

This fund is used to account for the property taxes levied for the purpose of making partial payment of the City's current and accrued liability for disability and pension related to sworn Police Division employees.

Budgetary Highlights

The forecasted revenue collection will be almost the same between the 2014 Adopted Budget and the 2015 Adopted Budget. The monies collected in this fund are reimbursed back into the General Fund as a revenue source. The increased expenditure of over 56% are due to an unencumbered cash balance of \$138,468 and is being reimbursed back to the General Fund to help offset the costs of the 27th pay in the General Fund. This is a onetime revenue source to the General Fund and the unencumbered cash balance will be less than \$10,000 at year end in all of the Public Safety Levy and Pension Funds.

2015 Adopted Expenditures



Fund 246	2012 Actual	2013 Actual	2014 Adopted	2014 Amended	2015 Adopted	Change from 2014 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	257,474	251,792	240,000	247,000	240,000	-	N/A
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	-	-	-	-	-	-	N/A
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	-	N/A
Total Revenue/Resources	\$257,474	\$251,792	\$240,000	\$247,000	\$240,000	-	N/A
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	264,650	240,000	240,000	240,000	375,000	135,000	56.3%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$264,650	\$240,000	\$240,000	\$240,000	\$375,000	\$135,000	56.3%
Net Revenue/(Expenditures)	(7,176)	11,792	-	7,000	(135,000)	(135,000)	N/A
Change in Non-Cash Items	-	-	11,424	4,424	-	(11,424)	100.0%
Net Increase/(Decrease) in Fund Balance	(\$7,176)	\$11,792	\$11,424	\$11,424	(\$135,000)	(\$146,424)	1281.7%
Beginning Cash Balance January 1	122,428	115,252	127,044	127,044	138,468	11,424	9.0%
Ending Cash Balance December 31	115,252	127,044	138,468	138,468	3,468	(135,000)	-97.5%
Outstanding Encumbrances	-	-	-	-	-	-	N/A
Unencumbered Cash Fund Balance December 31	\$115,252	\$127,044	\$138,468	\$138,468	\$3,468	(\$135,000)	97.5%
Unencumbered Cash as % of Expenditures/Uses	43.5%	52.9%	57.7%	57.7%	0.9%		

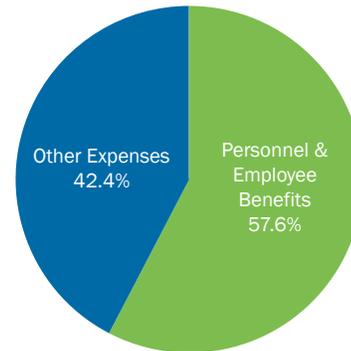
Street Maintenance

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

Budgetary Highlights

The projected revenues for 2015 budget reflect a decrease in the Motor Vehicle License Fee, which was budgeted at \$1.7 million for 2014. This revenue was also budgeted as a transfer to the Infrastructure Renewal Fund in 2014. In 2015 most of the streets and paving materials has been budgeted to be paid out of the Infrastructure Renewal Program Fund which is also used for streets.

2015 Adopted Expenditures



Fund 281	2012 Actual	2013 Actual	2014 Adopted	2014 Amended	2015 Adopted	Change from 2014 Adopted		
Revenues/Resources								
Taxes	-	-	-	-	-	-	-	N/A
Licenses & Permits	369,251	366,867	361,800	361,800	361,800	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	-	N/A
Intergovernmental Revenue	2,307,569	3,624,381	4,060,000	2,360,000	2,360,000	(1,700,000)	-41.9%	
Charges for Services	-	-	-	-	-	-	-	N/A
Miscellaneous Revenue	23,932	35,661	19,500	19,500	19,500	-	-	N/A
Other Financing Sources	-	-	-	-	-	-	-	N/A
Transfers In	481,930	-	-	12,000	12,000	12,000	12,000	N/A
Total Revenue/Resources	\$3,182,682	\$4,026,908	\$4,441,300	\$2,753,300	\$2,753,300	(\$1,688,000)	-38.0%	
Expenditures/Uses								
Personnel & Employee Benefits	1,491,639	1,644,668	1,822,104	1,637,447	1,598,053	(224,051)	-12.3%	
Other Expenses	1,372,256	1,568,997	1,591,958	1,870,471	1,174,124	(417,834)	-26.2%	
Capital Improvements	418,476	78,228	190,000	110,000	-	(190,000)	-100.0%	
Debt Service	-	-	-	-	-	-	-	N/A
Transfers Out	-	-	1,700,000	1,449,349	-	(1,700,000)	-100.0%	
Total Expenditures/Uses	\$3,282,370	\$3,291,893	\$5,304,062	\$5,067,267	\$2,772,177	(\$2,531,885)	-47.7%	
Net Revenue/(Expenditures)	(99,688)	735,015	(862,762)	(2,313,967)	(18,877)	843,885	-97.8%	
Change in Non-Cash Items	8,860	69	(1,378,542)	72,663	-	1,378,542	-100.0%	
Net Increase/(Decrease) in Fund Balance	(\$90,828)	\$735,084	(\$2,241,304)	(\$2,241,304)	(\$18,877)	\$2,222,427	-99.2%	
Beginning Cash Balance January 1	1,701,665	1,610,837	2,345,922	2,345,922	104,618	(2,241,304)	-95.5%	
Ending Cash Balance December 31	1,610,837	2,345,922	104,618	104,618	85,741	(18,877)	-18.0%	
Outstanding Encumbrances	241,815	112,502	70,594	70,594	-	(70,594)	-100.0%	
Unencumbered Cash Fund Balance December 31	\$1,369,022	\$2,233,420	\$34,024	\$34,024	\$85,741	\$51,717	152.0%	
Unencumbered Cash as % of Expenditures/Uses	41.7%	67.8%	0.6%	0.7%	3.1%			

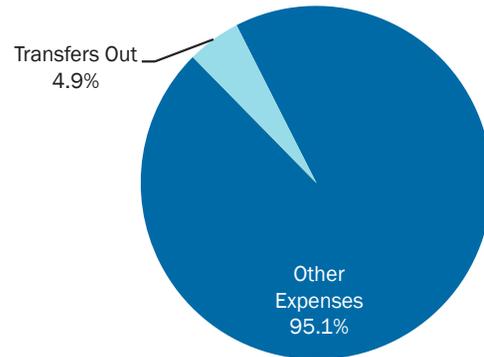
Public Safety/Health Income Tax

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

Budgetary Highlights

The expenditure budget for this fund has generally been aligned with the total amount of revenue projected for each year. The increase in revenues between the 2014 Adopted Budget and the 2015 Adopted Budget is due to a projected increase in income tax collections for 2015. Slight increases in expenditures are expected due to increases in reimbursements to the General Fund.

2015 Adopted Expenditures



Fund 210	2012 Actual	2013 Actual	2014 Adopted	2014 Amended	2015 Adopted	Change from 2014 Adopted	
Revenues/Resources							
Taxes	2,749,995	2,844,699	2,800,000	2,800,000	2,845,000	45,000	1.6%
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	-	-	-	-	N/A
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	-	-	-	-	-	-	N/A
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	-	N/A
Total Revenue/Resources	\$2,749,995	\$2,844,699	\$2,800,000	\$2,800,000	\$2,845,000	\$45,000	1.6%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	2,643,312	2,695,172	2,800,000	2,850,000	2,900,000	100,000	3.6%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	600,000	150,000	150,000	N/A
Total Expenditures/Uses	\$2,643,312	\$2,695,172	\$2,800,000	\$3,450,000	\$3,050,000	\$250,000	8.9%
Net Revenue/(Expenditures)	106,683	149,526	-	(650,000)	(205,000)	(205,000)	N/A
Change in Non-Cash Items	-	-	(501,966)	148,034	-	501,966	-100.0%
Net Increase/(Decrease) in Fund Balance	\$106,683	\$149,526	(\$501,966)	(\$501,966)	(\$205,000)	\$296,966	-59.2%
Beginning Cash Balance January 1	515,682	622,365	771,891	771,891	269,925	(501,966)	-65.0%
Ending Cash Balance December 31	622,365	771,891	269,925	269,925	64,925	(205,000)	N/A
Outstanding Encumbrances	-	-	-	-	-	-	N/A
Unencumbered Cash Fund Balance December 31	\$622,365	\$771,891	\$269,925	\$269,925	\$64,925	(\$205,000)	N/A
Unencumbered Cash as % of Expenditures/Uses	23.5%	28.6%	9.6%	7.8%	2.1%		

Refuse

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

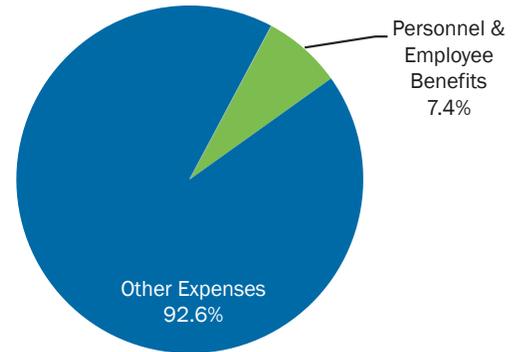
Budgetary Highlights

Revenue for the 2015 Adopted Budget remains essentially the same as the 2014 Adopted Budget. A new five-year contract with Rumpke has been negotiated and it takes effect 1-1-15. Three large expenditure increases in the 2015 budget are as follows:

- \$75,000 to allow Rumpke to discount the City's customers' disposal rates at the transfer station
- \$250,000 used by the Health and Streets Divisions to abate nuisance properties within the City
- \$60,000 to provide a Spring and Fall city-wide cleanup of large items

These efforts are to reduce trash, debris, and illegal dumping in the City.

2015 Adopted Expenditures



Fund 280	2012 Actual	2013 Actual	2014 Adopted	2014 Amended	2015 Adopted	Change from 2014 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	16,185	30,538	30,000	30,000	-	(30,000)	-100.0%
Charges for Services	3,537,510	3,777,875	3,674,517	3,674,517	3,674,517	-	N/A
Miscellaneous Revenue	-	-	-	-	-	-	N/A
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	-	N/A
Total Revenue/Resources	\$3,553,695	\$3,808,413	\$3,704,517	\$3,704,517	\$3,674,517	(\$30,000)	-0.8%
Expenditures/Uses							
Personnel & Employee Benefits	57,209	57,231	90,447	205,447	308,388	217,941	241.0%
Other Expenses	3,123,039	3,183,795	3,318,260	3,418,905	3,875,560	557,300	16.8%
Capital Improvements	-	-	125,000	100,000	-	(125,000)	-100.0%
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	52,300	-	-	N/A
Total Expenditures/Uses	\$3,180,248	\$3,241,025	\$3,533,707	\$3,776,652	\$4,183,948	\$650,241	18.4%
Net Revenue/(Expenditures)	373,447	567,388	170,810	(72,135)	(509,431)	(680,241)	-398.2%
Change in Non-Cash Items	(9,971)	(27,460)	77,335	320,280	-	(77,335)	-100.0%
Net Increase/(Decrease) in Fund Balance	\$363,476	\$539,928	\$248,145	\$248,145	(\$509,431)	(\$757,576)	-305.3%
Beginning Cash Balance January 1	968,380	1,331,855	1,871,783	1,871,783	2,119,928	248,145	13.3%
Ending Cash Balance December 31	1,331,855	1,871,783	2,119,928	2,119,928	1,610,497	(509,431)	-24.0%
Outstanding Encumbrances	7,696	11,530	59,610	59,610	-	(59,610)	-100.0%
Unencumbered Cash Fund Balance December 31	\$1,324,159	\$1,860,253	\$2,060,318	\$2,060,318	\$1,610,497	(\$449,821)	-21.8%
Unencumbered Cash as % of Expenditures/Uses	41.6%	57.4%	58.3%	54.6%	38.5%		

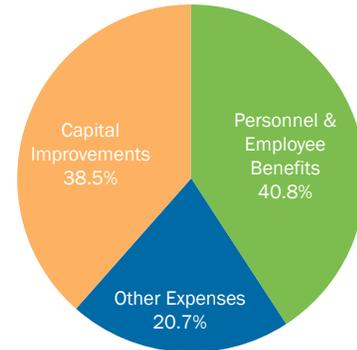
Stormwater Management

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

Budgetary Highlights

No change in revenue is projected for 2015. The 21% decrease in expenditures between the 2014 Adopted Budget and the 2015 Adopted Budget is due to the drop in capital expenditures in 2015 vs 2014. See Capital Projects section for a list of Capital Projects.

2015 Adopted Expenditures



Fund 279	2012 Actual	2013 Actual	2014 Adopted	2014 Amended	2015 Adopted	Change from 2014 Adopted		
Revenues/Resources								
Taxes	-	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	-	-	-	-	-	N/A
Charges for Services	2,188,519	2,186,339	2,117,000	2,117,000	2,117,000	-	-	N/A
Miscellaneous Revenue	5,007	3,934	11,000	11,000	11,000	-	-	N/A
Other Financing Sources	-	-	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	-	-	N/A
Total Revenue/Resources	\$2,193,526	\$2,190,273	\$2,128,000	\$2,128,000	\$2,128,000	-	-	N/A
Expenditures/Uses								
Personnel & Employee Benefits	916,428	863,492	983,980	983,980	997,321	13,341	1.4%	
Other Expenses	336,306	370,412	505,910	507,774	505,910	-	-	N/A
Capital Improvements	1,151,422	906,340	1,610,000	1,156,073	940,500	(669,500)	-41.6%	
Debt Service	-	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$2,404,155	\$2,140,244	\$3,099,890	\$2,647,827	\$2,443,731	(\$656,159)	-21.2%	
Net Revenue/(Expenditures)	(210,629)	50,029	(971,890)	(519,827)	(315,731)	656,159	67.5%	
Change in Non-Cash Items	(318)	(12,261)	1,158,550	706,487	-	(1,158,550)	-100.0%	
Net Increase/(Decrease) in Fund Balance	(\$210,947)	\$37,768	\$186,660	\$186,660	(\$315,731)	(\$502,391)	-269.1%	
Beginning Cash Balance January 1	1,708,397	1,497,449	1,535,217	1,535,217	1,721,877	186,660	12.2%	
Ending Cash Balance December 31	1,497,449	1,535,217	1,721,877	1,721,877	1,406,146	(315,731)	-18.3%	
Outstanding Encumbrances	314,988	194,859	332,671	332,671	-	(332,671)	-100.0%	
Unencumbered Cash Fund Balance December 31	\$1,182,462	\$1,340,358	\$1,389,206	\$1,389,206	\$1,406,146	\$16,940	1.2%	
Unencumbered Cash as % of Expenditures/Uses	49.2%	62.6%	44.8%	52.5%	57.5%			

Other Funds

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

Special revenue funds with 2015 Adopted Budget expenditures of less than \$250,000 include the following types of funds. The historical and adopted expenditures for these funds are included in the table on the following page. The 2015 Adopted Budget amount for each fund is balanced within the available resources of that fund.

- **Convention & Visitors Bureau Fund** – This fund is used to account for the Hotel/Motel Tax levied on guests staying at a hotel or motel within the City. Of the amount collected, 50% is distributed to the Butler County Convention & Visitors Bureau and 50% is distributed to the City as General Fund revenue.
- **Dispute Resolution Process Fund** – This fund obtains its revenues from certain fees imposed by the Hamilton Municipal Court on civil cases and is used for dispute resolution activities performed by the Court.
- **Drug Law Enforcement Trust Fund** – This fund is used to account for revenue from fines related to drug offenses and to account for fund expenditures which must be used for drug law enforcement purposes.
- **DUI Enforcement & Education Trust Fund** – This fund is used to account for revenue from fines related to Operating a Motor Vehicle Impaired (OVI) offenses and to account for fund expenditures which must be used for OVI law enforcement purposes.
- **Emergency Medical Services Grant Fund** – This fund is used to account for grant funding obtained for the purchase of paramedic supplies.
- **Hamilton Municipal Court Capital Improvement Fund (CIP Fund)** – This fund obtains its revenue from certain fees imposed by the Hamilton Municipal Court on cases and is used for various capital improvement needs related to the court.
- **Hamilton Municipal Court Security Projects Fund** – This fund obtains its revenue from certain fees imposed by the Hamilton Municipal Court on cases and is used to offset the court's costs for special security services that are periodically needed.
- **Hamilton Municipal Court Special Projects Fund** – This fund obtains its revenue from certain fees imposed by the Hamilton Municipal Court on cases and is used to offset the court's costs associated with mental health evaluations for individuals with cases before the court.
- **Immunization Action Plan Grant** – This fund is used to account for funding received from the Immunization Action Plan Grant from Federal public health program funding passed through the State of Ohio. The goal of the Immunization Action Plan program is to achieve and maintain 90% vaccination coverage levels for universally recommended vaccines among children less than 24 months of age.
- **Indigent Drivers Alcohol Treatment Fund** – This special revenue fund was created by Ohio Revised Code Section 4511.19 to help educate OVI offenders.
- **Justice Assistance Grant Fund** – This fund is used to account for grant funding received from the U.S. Department of Justice's Justice Assistance Grant (JAG) Program. The JAG Program provides states, tribes, and local governments with critical funding necessary to support a range of program areas including law enforcement, prosecution and courts, crime prevention and education, corrections and community corrections, drug treatment and enforcement, planning, evaluation, technology improvement, and crime victim and witness initiatives.
- **Kathryn Weiland Trust Income Fund** – This special revenue fund is used for the Health Department's nursing budget.
- **Law Enforcement Trust Fund** – This fund is used to account for revenue from seized and forfeited vehicles and to account for fund expenditures which must be used for law enforcement purposes.
- **Neighborhood Stabilization Program (NSP) Fund** – This fund is used to account for grant funding received from the first round of funding from the Neighborhood Stabilization Program of the U.S. Department of Housing and Urban Development (HUD). NSP funding is used to purchase and redevelop foreclosed and abandoned homes and residential properties as means of stabilizing communities that experienced a large amount of foreclosures and abandonments of such properties.

Other Funds Continued

- **Probation Services Fund** - This fund accounts for revenue from probation fees used to offset Probation Officers' salaries & benefits along with paying for other miscellaneous expenses associated with Probation Services.
- **Public Safety Special Projects Fund** - This fund is used to account for revenue from SWAT participation fees, SWAT training courses conducted, conceal carry classes and external training courses conducted by the Hamilton Police Division's training section.
- **Riverside Nature Area Conservation Fund*** - This fund was created for the purpose of allocating monies to restore certain land adjacent to the Hamilton Wastewater Treatment Plant (now known as the Water Reclamation Plant) in accordance with the terms and conditions of a consent order.
- **Rounding Up Utility Account Fund** - This fund is used to account for voluntary contributions from citizens and/or organizations within the City to assist elderly, needy, and/or disabled utility customers with utility charges incurred.
- **Safety Seat Belt Grant Fund** - A small grant fund used to account for funds put toward teaching elementary school children the importance of wearing a seat belt.
- **Street & Parks Beautification Fund** - This small special revenue fund is used infrequently for special street & parks beautification projects.

Special Revenue Funds Not Budgeted for 2015

Special revenue funds that are not appropriated in the 2015 Adopted Budget but did incur expenditures in 2012, incur expenditures in 2013, and/or have expenditure budgets for 2014 are included in this category. These funds are included in the table that follows.

- **COPS MORE Grant Fund** - This fund was used to account for grant funding received from the U.S. Department of Justice, Community Oriented Policing Services (COPS), and Making Office Redeployment Effective (MORE) program. This grant funding was used to expand the amount of time law enforcement officers could spend on community policing by funding technology, equipment, and support staff.
- **Drug Abuse Resistance Education (DARE) Fund** - This fund was used to account for grant funding received from the State of Ohio Attorney General's Drug Use Prevention Grant Program and the DARE program-related expenditures.

Funds Under 250k	2012 Actual	2013 Actual	2014 Adopted	2014 Amended	2015 Adopted	Change from 2014 Adopted	
Convention & Visitors Bureau Fund 283	76,471	74,387	85,000	85,000	85,000	-	N/A
Dispute Resolution Process Fund 221	-	695	50,445	50,445	54,739	4,294	8.5%
Drug Law Enforcement Trust Fund 240	110,521	66,679	155,000	183,136	75,000	(80,000)	-51.6%
DUI Enforcement & Education Trust Fund 241	7,431	6,450	7,000	5,079	6,000	(1,000)	-14.3%
Emergency Medical Services Grant Fund 251	4,500	14,995	4,500	-	2,500	(2,000)	-44.4%
Hamilton Municipal Court CIP Fund 212	107,843	104,525	120,845	122,645	124,802	3,957	3.3%
Hamilton Municipal Court Security Projects Fund 207	70,500	70,500	70,500	70,500	70,500	-	N/A
Hamilton Municipal Court Special Projects Fund 208	17,000	17,000	30,500	26,375	30,500	-	N/A
Immunization Action Plan Grant 260	119,685	106,289	90,191	92,200	91,351	1,160	1.3%
Indigent Drivers Alcohol Treatment Fund 242	86,034	17,759	86,100	36,806	50,000	(36,100)	-41.9%
Justice Assistance Grant Fund 225	69,401	30,166	28,615	28,615	32,966	4,351	15.2%
Kathryn Weiland Trust Income Fund 261	-	60	380	380	380	-	N/A
Law Enforcement Trust Fund 231	94,513	36,238	25,000	10,200	27,600	2,600	10.4%
Neighborhood Stabilization Program (NSP) Fund 802	228,745	187,051	6,456	36,456	21,656	15,200	235.4%
Probation Services Fund 238	174,690	175,865	220,090	205,621	242,940	22,850	10.4%
Public Safety Special Projects Fund 235	65,275	105,658	108,000	81,744	91,000	(17,000)	-15.7%
Rounding Up Utility Account Fund 211	3,633	3,167	4,000	4,000	4,000	-	N/A
Safety Seat Belt Grant Fund 233	1,339	126	3,083	3,083	635	(2,448)	-79.4%
Street & Parks Beautification 270	-	9,980	-	42,877	4,000	4,000	N/A
Total Expenditures	\$1,237,580	\$1,027,591	\$1,095,705	\$1,085,162	\$1,015,569	(\$80,136)	-7.3%

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

- **Energy Efficiency & Conservation Block Grant (EECBG) Fund** – This fund was used to account for grant funding received from the U.S. Department of Energy’s EECBG program. This funding was used for energy efficiency and conservation programs and projects community-wide, as well as renewable energy installations on government buildings. This grant funding was made available through the American Recovery and Reinvestment Act of 2009 (ARRA).
- **Federal Emergency Management Agency (FEMA) Fund** – This fund is used to account for any grant funding received from the U.S. Department of Homeland Security, Federal Emergency Management Agency (FEMA). The most recent funding received from FEMA was the Staffing for Adequate Fire and Emergency Response (SAFER) grant program for the purpose of funding six firefighter positions within the Hamilton Fire Division. This grant funding was fully expended by mid-2013 and additional funding from this source will not be received in 2015.
- **Homelessness Prevention & Rapid Re-Housing Program (HPRP) Grant Fund** – This fund was used to account for grant funding received from the HPRP Program of the U.S. Department of Housing and Urban Development (HUD). The purpose of the grant was to provide financial assistance and services to prevent individuals and families from becoming homeless and help those who are experiencing homelessness to be re-housed and stabilized. This grant funding was made available through the American Recovery and Reinvestment Act of 2009 (ARRA).

- **Local Energy Assurance Planning Fund** – This fund was used to account for grant funding received from the U.S. Department of Energy, Office of Electricity Delivery and Energy Reliability. The purpose of the grant funding was to enable governments to develop or refine their energy assurance plans, develop in-house expertise on infrastructure interdependencies and related vulnerabilities, and integrate renewable energy portfolios and new applications, such as cyber security and Smart Grid technology, into their energy assurance planning. This grant funding was made available through the American Recovery and Reinvestment Act of 2009 (ARRA).
- **Municipal Improvement Tax Increment Equivalent (MITIE) Aggregation/Verification Fund** – This fund is used to account for payments made in lieu of taxes distributed by the County Treasurer for improvements exempt from taxation due to location within a Tax Increment Financing (TIF) District or a Residential Incentive District (RID). These funds are then transferred to various capital improvement accounts to implement capital improvement within these areas.
- **Safety Helmet Grant Fund** – This fund had been used to account for grant revenue used to promote helmet safety within the city.

Funds Not Budgeted	2012	2013	2014	2014	2015	Change from 2014 Adopted	
	Actual	Actual	Adopted	Amended	Adopted		
COPS MORE Grant Fund 248	459,711	36,000	-	-	-	-	N/A
DARE Program Fund 239	19,045	-	-	-	-	-	N/A
Energy Efficiency & Conservation Block Grant Fund 255	119,994	-	-	-	-	-	N/A
Federal Emergency Management Agency Fund 205	562,360	234,464	-	-	-	-	N/A
HPRP Fund	153,161	-	-	-	-	-	N/A
Local Energy Assurance Planning Fund 256	188,965	-	-	-	-	-	N/A
MITIE Aggregation/Verification Fund 213	552,732	165,677	185,000	181,919	-	(185,000)	-100.0%
Safety Helmet Grant Fund 232	650	-	-	-	-	-	N/A
Total Expenditures	\$2,056,617	\$436,141	\$185,000	\$181,919	-	(\$185,000)	-100.0%

Hamilton Highlight

Hamilton named 2013 Green Business Awards Finalist



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

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

1. The City has owned and operated the Greenup Hydroelectric Plant, on the Ohio River, since the late 1980's. As a result of this hydroelectric investment, the City currently generates approximately 45% of its electric energy needs through green, zero pollution hydropower. In 2015, once the City's second hydroelectric plant on the Ohio River (Meldahl Hydroelectric Plant) is completed and on-line, approximately 70% of the City's electric energy needs will be served by green hydropower.

2. As a fuel for motor vehicles, CNG is a cleaner, more environmentally friendly alternative to gasoline and diesel. The City built the first CNG fueling station, which is now open to the public, in the City. The City has several vehicles that currently run on natural gas, and will be converting or purchasing additional natural gas vehicles in the future. Additionally, the City is hopeful that other businesses, government units and individuals will take advantage of this cost-effective, green alternative to traditional fuels.



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

2015 Budget

Capital Projects Funds

City of Hamilton
BUTLER COUNTY OHIO



Capital Projects

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

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

Fund 300	2012 Actual	2013 Actual	2014 Adopted	2014 Amended	2015 Adopted	Change from 2014 Adopted
Revenues/Resources						
Taxes	-	-	-	-	-	- N/A
Licenses & Permits	-	-	-	-	-	- N/A
Fines and Forfeits	-	-	-	-	-	- N/A
Recreation Fees	-	-	-	-	-	- N/A
Intergovernmental Revenue	-	-	-	-	-	- N/A
Charges for Services	-	-	-	-	-	- N/A
Miscellaneous Revenue	-	-	-	-	-	- N/A
Other Financing Sources	-	-	-	-	-	- N/A
Transfers In	-	-	-	-	-	- N/A
Total Revenue/Resources	-	-	-	-	-	- N/A
Expenditures/Uses						
Personnel & Employee Benefits	-	-	-	-	-	- N/A
Other Expenses	-	-	-	-	-	- N/A
Capital Improvements	-	-	-	-	-	- N/A
Debt Service	-	-	-	-	-	- N/A
Transfers Out	358,178	-	-	-	-	- N/A
Total Expenditures/Uses	\$358,178	-	-	-	-	- N/A
Net Revenue/(Expenditures)	(358,178)	-	-	-	-	- N/A
Change in Non-Cash Items	-	-	-	-	-	- N/A
Net Increase/(Decrease) in Fund Balance	(\$358,178)	-	-	-	-	- N/A
Beginning Cash Balance January 1	358,178	-	-	-	-	- N/A
Ending Cash Balance December 31	-	-	-	-	-	- N/A
Outstanding Encumbrances	-	-	-	-	-	- N/A
Unencumbered Cash Fund Balance December 31	-	-	-	-	-	- N/A
Unencumbered Cash as % of Expenditures/Uses	N/A	N/A	N/A	N/A	N/A	-

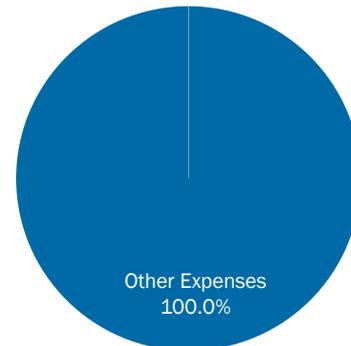
Clean Ohio Grant Program

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

Budgetary Highlights

The 2015 Adopted Budget for revenue will remain at the same level as the 2014 Adopted Budget. There are two types of grants that are currently funding projects, the Clean Ohio Revitalization Fund (CORF) and the Clean Ohio Assistance Fund (COAF). The CORF is helping fund environmental clean-up and demolition of three sites; 1550 Grand Boulevard, former Marcell's Used Auto Parts; 845 East Avenue, former Estate Stove Company; and 550 North Third Street, former Niles Tool Works Company. The COAF is helping fund Phase II of 601 North B Street, site of former Smart Papers Company. Phase II of this project includes an environmental assessment of soil and groundwater for both the City owned side and the Green Reclamation Group owned side, who purchased part of the property from the City in 2012.

2015 Adopted Expenditures



Fund 310	2012 Actual	2013 Actual	2014 Adopted	2014 Amended	2015 Adopted	Change from 2014 Adopted		
Revenues/Resources								
Taxes	-	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	-	N/A
Intergovernmental Revenue	91,130	1,202,828	2,558,919	2,558,919	2,558,919	-	-	N/A
Charges for Services	-	-	-	-	-	-	-	N/A
Miscellaneous Revenue	-	-	-	-	-	-	-	N/A
Other Financing Sources	-	-	-	-	-	-	-	N/A
Transfers In	500	-	-	-	-	-	-	N/A
Total Revenue/Resources	\$91,630	\$1,202,828	\$2,558,919	\$2,558,919	\$2,558,919	-	-	N/A
Expenditures/Uses								
Personnel & Employee Benefits	-	-	-	-	-	-	-	N/A
Other Expenses	121,453	1,140,786	2,558,919	1,058,919	2,100,254	(458,665)	-17.9%	
Capital Improvements	-	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	-	N/A
Transfers Out	-	500	-	-	-	-	-	N/A
Total Expenditures/Uses	\$121,453	\$1,141,286	\$2,558,919	\$1,058,919	\$2,100,254	(\$458,665)	-17.9%	
Net Revenue/(Expenditures)	(29,823)	61,542	-	1,500,000	458,665	458,665	-	N/A
Change in Non-Cash Items	-	-	(832)	(1,500,832)	-	832	-100.0%	
Net Increase/(Decrease) in Fund Balance	(\$29,823)	\$61,542	(\$832)	(\$832)	\$458,665	\$459,497	-55228%	
Beginning Cash Balance January 1	30,323	500	62,042	62,042	61,210	(832)	-1.3%	
Ending Cash Balance December 31	500	62,042	61,210	61,210	519,875	458,665	749.3%	
Outstanding Encumbrances	467	-	-	-	-	-	-	N/A
Unencumbered Cash Fund Balance December 31	\$33	\$62,042	\$61,210	\$61,210	\$519,875	\$458,665	749.3%	
Unencumbered Cash as % of Expenditures/Uses	0.03%	5.44%	2.39%	5.78%	24.75%			

Infrastructure Renewal Program

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

Budgetary Highlights

There is a multitude of projects or project designs planned in 2015 funded by the Infrastructure Renewal Program Fund, including:

- South Hamilton Crossing – Construction and Property Acquisition
- 2014 Concrete Repair and Resurfacing - Construction
- Millville/Wasserman/Smalley Intersection - Construction
- South Third Street Streetscape - Construction
- North Third Street Plaza - Construction
- South D Street Bridge Rehabilitation - Design
- Cleveland Avenue Bridge Replacement - Design
- Main/Millville/Eaton Intersection - Design
- High/MLK Intersection Improvements - Design

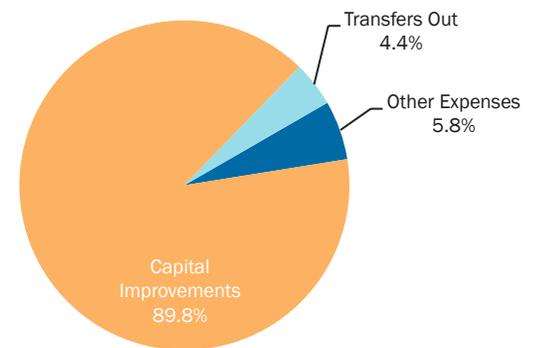
- Bilstein Boulevard Bridge - Construction
- G Street Bridge Demolition - Construction
- ODOT State Route 128 Resurfacing - Construction
- South Second Street Improvements - Construction
- Traffic Signals Equipment Replacement – Construction

Other expenses include:

- Debt payment for State Route 4 Bypass Construction
- Emergency contingency reserve

The anticipated revenue for 2015 is \$7,808,925. 2015 projected expenditures are \$5,488,863.

2015 Adopted Expenditures



Fund 311	2012 Actual	2013 Actual	2014 Adopted	2014 Amended	2015 Adopted	Change from 2014 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	868,815	575,000	1,321,700	2,238,092	1,663,092	289.2%
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	1,129	241,723	1,362,750	525,962	1,783,051	420,301	30.8%
Other Financing Sources	-	148,000	1,300,000	-	-	(1,300,000)	-100.0%
Transfers In	2,841,470	1,111,660	2,855,796	5,882,445	3,787,782	931,986	32.6%
Total Revenue/Resources	\$2,842,598	\$2,370,197	\$6,093,546	\$7,730,107	\$7,808,925	\$1,715,379	28.2%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	162,608	154,087	418,974	278,974	318,125	(100,849)	-24.1%
Capital Improvements	990,713	2,642,924	5,952,049	5,837,259	4,929,588	(1,022,461)	-17.2%
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	236,672	271,606	238,950	338,950	241,150	2,200	0.9%
Total Expenditures/Uses	\$1,389,992	\$3,068,617	\$6,609,973	\$6,455,183	\$5,488,863	(\$1,121,110)	-17.0%
Net Revenue/(Expenditures)	1,452,606	(698,420)	(516,427)	1,274,924	2,320,062	2,836,489	549.3%
Change in Non-Cash Items	-	-	2,366,301	574,950	-	(2,366,301)	-100.0%
Net Increase/(Decrease) in Fund Balance	\$1,452,606	(\$698,420)	\$1,849,874	\$1,849,874	\$2,320,062	\$470,188	25.4%
Beginning Cash Balance January 1	1,179,061	2,631,667	1,933,247	1,933,247	3,783,121	1,849,874	95.7%
Ending Cash Balance December 31	2,631,667	1,933,247	3,783,121	3,783,121	6,103,183	2,320,062	61.3%
Outstanding Encumbrances	466,708	656,020	3,207,456	3,207,456	-	(3,207,456)	-100.0%
Unencumbered Cash Fund Balance December 31	\$2,164,959	\$1,277,227	\$575,665	\$575,665	\$6,103,183	\$5,527,518	960.2%
Unencumbered Cash as % of Expenditures/Uses	155.75%	41.62%	8.71%	8.92%	111.19%		

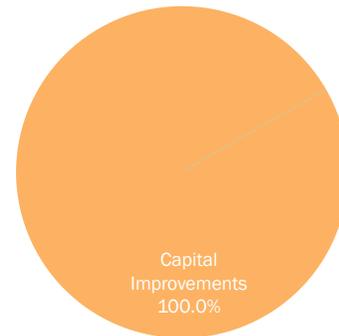
Issue II Project

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

Budgetary Highlights

For 2015, the adopted budget is anticipated to be \$1,883,863 for the 2014 and 2015 annual Concrete Repair and Resurfacing Program. The final award amount will be confirmed in early 2015. Funds are not released by the OPWC until after July 1, 2015. In addition, the 2014 Concrete Repair and Resurfacing Program was delayed and will begin in early 2015. The budget for 2015 does include the \$1,000,000 cost for the 2014 program.

2015 Adopted Expenditures



Fund 307	2012 Actual	2013 Actual	2014 Adopted	2014 Amended	2015 Adopted	Change from 2014 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	933,758	819,014	2,000,000	1,000,000	1,883,863	(116,137)	-5.8%
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	-	-	-	-	-	-	N/A
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	-	N/A
Total Revenue/Resources	\$933,758	\$819,014	\$2,000,000	\$1,000,000	\$1,883,863	(\$116,137)	-5.8%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	-	-	-	-	-	-	N/A
Capital Improvements	933,758	819,014	2,000,000	1,000,000	1,883,863	(116,137)	-5.8%
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$933,758	\$819,014	\$2,000,000	\$1,000,000	\$1,883,863	(\$116,137)	-5.8%
Net Revenue/(Expenditures)	-	-	-	-	-	-	N/A
Change in Non-Cash Items	-	-	-	-	-	-	N/A
Net Increase/(Decrease) in Fund Balance	-	-	-	-	-	-	N/A
Beginning Cash Balance January 1	-	-	-	-	-	-	N/A
Ending Cash Balance December 31	-	-	-	-	-	-	N/A
Outstanding Encumbrances	-	-	-	-	-	-	N/A
Unencumbered Cash Fund Balance December 31	-	-	-	-	-	-	N/A
Unencumbered Cash as % of Expenditures/Uses	N/A	N/A	N/A	N/A	N/A	N/A	

Special Assessments

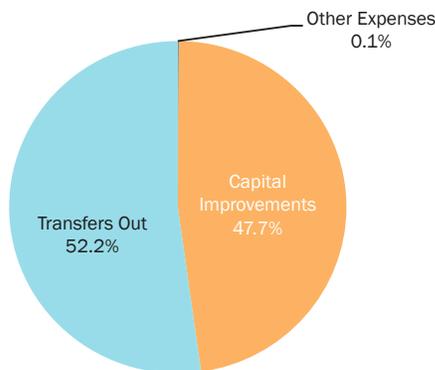
The Special Assessments Fund is used to support the construction of concrete curbs, sidewalks, and drive approaches on properties which abut streets resurfaced as part of the annual Concrete Repair and Resurfacing Program.

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

Budgetary Highlights

For 2015, revenue is estimated to be \$650,000 while expenses are estimated to be \$943,000. Expenses include \$300,000 for the delayed 2014 Repair and Resurfacing Program and \$150,000 for the North Third Street Plaza streetscape improvement. Prior to 2015, Special Assessment revenues assessed by the Butler County Auditor were recorded in the Sinking Fund (775) directly. Starting in 2015, special assessment revenues will be recorded in the Special Assessments Fund and then transferred to the Sinking Fund (775) to make debt service payments on special assessment bonds and internal notes. With this accounting change, part of the 2015 Adopted Budget expenditure increase is taking into account the transfer out of \$492,000 to the Sinking Fund (775).

2015 Adopted Expenditures



Fund 301	2012 Actual	2013 Actual	2014 Adopted	2014 Amended	2015 Adopted	Change from 2014 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	-	-	-	-	N/A
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	346,698	168,997	150,000	150,000	650,000	500,000	333.3%
Other Financing Sources	-	-	450,000	-	-	(450,000)	-100.0%
Transfers In	-	-	-	-	-	-	N/A
Total Revenue/Resources	\$346,698	\$168,997	\$600,000	\$150,000	\$650,000	\$50,000	8.3%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	162	-	750	750	750	-	0.0%
Capital Improvements	279,481	278,822	580,000	288,540	450,000	(130,000)	-22.4%
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	492,062	492,062	N/A
Total Expenditures/Uses	\$279,643	\$278,822	\$580,750	\$289,290	\$942,812	\$362,062	62.3%
Net Revenue/(Expenditures)	67,054	(109,824)	19,250	(139,290)	(292,812)	(312,062)	-1621%
Change in Non-Cash Items	-	-	(50,814)	107,726	-	50,814	-100.0%
Net Increase/(Decrease) in Fund Balance	\$67,054	(\$109,824)	(\$31,564)	(\$31,564)	(\$292,812)	(\$261,248)	827.7%
Beginning Cash Balance January 1	677,526	744,581	634,756	634,756	603,192	(31,564)	-5.0%
Ending Cash Balance December 31	744,581	634,756	603,192	603,192	310,380	(292,812)	-48.5%
Outstanding Encumbrances	10,450	-	141,460	141,460	-	(141,460)	-100.0%
Unencumbered Cash Fund Balance December 31	\$734,131	\$634,756	\$461,733	\$461,733	\$310,380	(\$151,352)	-32.8%
Unencumbered Cash as % of Expenditures/Uses	262.52%	227.66%	79.51%	159.61%	32.92%		

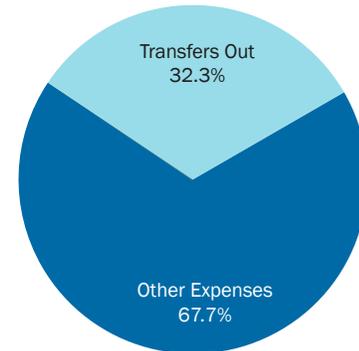
TIF and RID Funds

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

A newly added TIF Fund, Neturen Manufacturing (355), has helped increase the revenues and expenditures for the 2015 Adopted Budget. Meanwhile, property values assessed by the Butler County Auditor remained flat.

2015 Adopted Expenditures



Funds Summary	2012 Actual	2013 Actual	2014 Adopted	2014 Amended	2015 Adopted	Change from 2014 Adopted	
Revenues/Resources							
Taxes	1,045,091	573,051	777,776	910,279	1,115,349	337,573	43.4%
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	-	-	-	-	N/A
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	-	-	-	83,219	-	-	N/A
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	28,266	34,956	-	-	-	-	N/A
Total Revenue/Resources	\$1,073,357	\$608,007	\$777,776	\$993,498	\$1,115,349	\$337,573	43.4%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	1,830,836	396,267	514,480	649,815	729,186	214,706	41.7%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	2,483,758	236,941	263,296	252,304	347,782	84,486	32.1%
Total Expenditures/Uses	\$4,314,594	\$633,208	\$777,776	\$902,119	\$1,076,968	\$299,192	38.5%
Net Revenue/(Expenditures)	(3,241,237)	(25,200)	-	91,379	38,381	38,381	N/A
Change in Non-Cash Items	-	-	122,341	30,962	-	(122,341)	100.0%
Net Increase/(Decrease) in Fund Balance	(\$3,241,237)	(\$25,200)	\$122,341	\$122,341	\$38,381	(\$83,960)	68.6%
Beginning Cash Balance January 1	3,241,237	-	(25,200)	(25,200)	97,141	122,341	-485.5%
Ending Cash Balance December 31	-	(25,200)	97,141	97,141	135,522	38,381	39.5%
Outstanding Encumbrances	-	46,282	-	-	-	-	N/A
Unencumbered Cash Fund Balance December 31	-	(\$71,482)	\$97,141	\$97,141	\$135,522	\$38,381	39.5%
Unencumbered Cash as % of Expenditures/Uses	N/A	-11.3%	12.49%	10.77%	12.58%		

Funds Breakdown	2012 Actual	2013 Actual	2014 Adopted	2014 Amended	2015 Adopted	Change from 2014 Adopted	
Lowe's MITIE TCSD Fund 303	1,151,025	20,257	100,000	137,132	100,000	-	N/A
Walmart MITIE HCSD Fund 304	1,891,421	1,246	48,128	143,128	125,119	76,991	160.0%
Matandy Steel MPITIE Fund 308	276,984	32,093	46,890	46,900	46,890	-	N/A
Robinson Schwenn MPITIE Fund 309	8,368	1,801	1,802	2,217	1,802	-	N/A
RIDS-MPITIE Citywide District 348	571,130	342,003	342,003	357,003	342,003	-	N/A
RIDS-MPITIE North District 349	30,631	14,982	14,982	20,742	14,982	-	N/A
RIDS-MPITIE South District 350	58,803	35,630	35,630	35,630	35,630	-	N/A
Quality Publishing MPITIE Fund 351	25,340	4,650	7,793	11,236	7,793	-	N/A
Shoppes at Hamilton MPITIE Fund 352	295,616	134,235	134,235	134,235	134,235	-	N/A
Historic Developers MPITIE Fund 353	5,276	10,816	10,816	13,896	10,816	-	N/A
Tippman Properties MPITIE Fund 354	-	35,496	35,497	-	35,497	-	N/A
Neturen Manufacturing TIF Fund 355	-	-	-	-	222,201	222,201	N/A
Total Expenditures	\$4,314,594	\$633,208	\$777,776	\$902,119	\$1,076,968	\$299,192	38.5%

Hamilton Highlight

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



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socialstrategy1



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

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

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

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



2015 Budget

Debt Service Fund



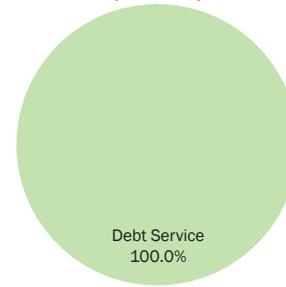
Debt Service

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

Budgetary Highlights

The decrease in expenditures included in the 2015 Adopted Budget is a result of a 2009 special assessments internal note being retired in 2014.

2015 Adopted Expenditures



Fund 775	2012 Actual	2013 Actual	2014 Adopted	2014 Amended	2015 Adopted	Change from 2014 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	-	-	-	-	N/A
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	3,942	2,361	3,000	3,000	3,000	-	N/A
Other Financing Sources	465,240	499,689	550,000	550,000	-	(550,000)	-100%
Transfers In	3,269,381	3,215,730	3,369,480	3,369,480	3,870,367	500,887	14.9%
Total Revenue/Resources	\$3,738,563	\$3,717,779	\$3,922,480	\$3,922,480	\$3,873,367	(\$49,113)	-1.3%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	-	-	-	-	-	-	N/A
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	3,983,179	3,895,880	3,992,191	3,992,191	3,870,367	(121,824)	-3.1%
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$3,983,179	\$3,895,880	\$3,992,191	\$3,992,191	\$3,870,367	(\$121,824)	-3.1%
Net Revenue/(Expenditures)	(244,617)	(178,101)	(69,711)	(69,711)	3,000	72,711	104%
Change in Non-Cash Items	-	-	(61,538)	(61,538)	-	61,538	100%
Net Increase/(Decrease) in Fund Balance	(\$244,617)	(\$178,101)	(\$131,249)	(\$131,249)	\$3,000	\$134,249	102%
Beginning Cash Balance January 1	859,418	614,801	436,701	436,701	305,452	(131,249)	-30.1%
Ending Cash Balance December 31	614,801	436,701	305,452	305,452	308,452	3,000	1.0%
Outstanding Encumbrances	-	-	-	-	-	-	N/A
Unencumbered Cash Fund Balance December 31	\$614,801	\$436,701	\$305,452	\$305,452	\$308,452	\$3,000	1.0%
Unencumbered Cash as % of Expenditures/Uses	15.4%	11.2%	7.7%	7.7%	8.0%		

2015 Budget Enterprise Funds

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

City of Hamilton
BUTLER COUNTY OHIO



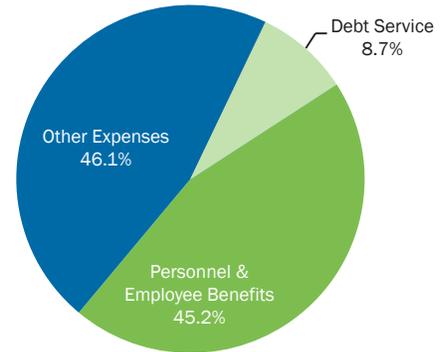
Golf Fund

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

Budgetary Highlights

The Golf Fund is anticipated to have slightly lower revenues for 2015; however, expenses are also slated to decrease as well. Helping with the 3% decrease in expenditures is the organizational restructuring of the Golf Course Manager's salary, with only 14% of the salary being paid out of the fund for the entire year in 2015. Also in 2015 will be the retirement of a 2010 internal note which will decrease debt service about \$20,000 annually after 2015.

2015 Adopted Expenditures



Fund 560	2012 Actual	2013 Actual	2014 Adopted	2014 Amended	2015 Adopted	Change from 2014 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	-	-	-	-	N/A
Charges for Services	827,456	1,069,184	1,261,200	1,261,200	1,224,975	(36,225)	-2.9%
Miscellaneous Revenue	186,369	23,590	18,000	18,000	20,378	2,378	13.2%
Other Financing Sources	-	475,750	-	-	-	-	N/A
Transfers In	243,296	21,782	119,954	258,683	118,456	(1,498)	-1.2%
Total Revenue/Resources	\$1,257,122	\$1,590,306	\$1,399,154	\$1,537,883	\$1,363,809	(\$35,345)	-2.5%
Expenditures/Uses							
Personnel & Employee Benefits	401,974	549,147	679,057	556,706	614,170	(64,887)	-9.6%
Other Expenses	494,774	598,117	600,714	636,811	625,000	24,286	4.0%
Capital Improvements	9,837	467,236	-	8,500	-	-	N/A
Debt Service	243,296	21,782	119,954	218,683	118,456	(1,498)	-1.2%
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$1,149,881	\$1,636,283	\$1,399,725	\$1,420,700	\$1,357,626	(\$42,099)	-3.0%
Net Revenue/(Expenditures)	107,240	(45,977)	(571)	117,183	6,183	6,754	1182.8%
Change in Non-Cash Items	6,838	(800)	57,333	(60,421)	-	(57,333)	100.0%
Net Increase/(Decrease) in Fund Balance	\$114,078	(\$46,777)	\$56,762	\$56,762	\$6,183	(\$50,579)	89.1%
Beginning Cash Balance January 1	135,475	249,553	202,776	202,776	259,538	56,762	28.0%
Ending Cash Balance December 31	249,553	202,776	259,538	259,538	265,721	6,183	2.4%
Outstanding Encumbrances	82,360	89,469	44,331	44,331	-	(44,331)	-100.0%
Unencumbered Cash Fund Balance December 31	\$167,193	\$113,308	\$215,207	\$215,207	\$265,721	\$50,514	23.5%
Unencumbered Cash as % of Expenditures/Uses	14.5%	6.9%	15.4%	15.1%	19.6%		

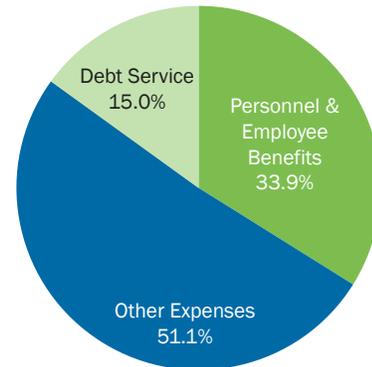
Parking Fund

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

Budgetary Highlights

2015 budgeted revenues for the Parking Fund are projected to be fairly consistent with the 2014 Adopted Budget. A condition assessment for the McDulin Parking Garage (\$35,000) and software maintenance for the auto-attendant located in the parking garage (\$6,700) have led to an increase in overall expenditures for the 2015 budget. There is also software maintenance (\$6,100) planned for Ticket Trak software used in traffic enforcement in the Parking Fund.

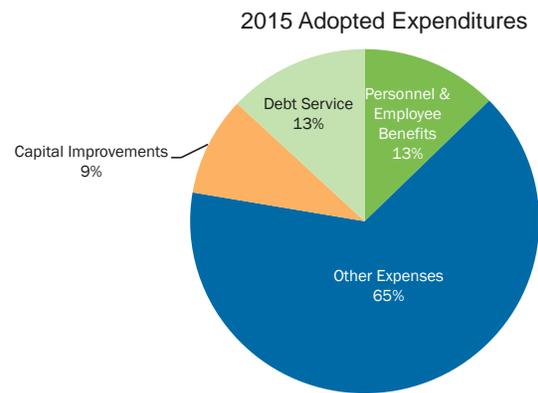
2015 Adopted Expenditures



Fund 550	2012 Actual	2013 Actual	2014 Adopted	2014 Amended	2015 Adopted	Change from 2014 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	-	-	-	-	N/A
Charges for Services	347,852	276,291	217,000	217,000	219,500	2,500	1.2%
Miscellaneous Revenue	17,639	9,656	8,000	8,000	8,000	-	N/A
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	384,344	54,494	53,819	53,819	53,069	(750)	-1.4%
Total Revenue/Resources	\$749,836	\$340,440	\$278,819	\$278,819	\$280,569	\$1,750	0.6%
Expenditures/Uses							
Personnel & Employee Benefits	240,957	159,394	113,063	114,063	119,591	6,528	5.8%
Other Expenses	139,690	146,772	129,530	138,887	180,159	50,629	39.1%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	163,129	54,494	53,819	53,819	53,069	(750)	-1.4%
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$543,776	\$360,660	\$296,412	\$306,769	\$352,819	\$56,407	19.0%
Net Revenue/(Expenditures)	206,060	(20,220)	(17,593)	(27,950)	(72,250)	(54,657)	310.7%
Change in Non-Cash Items	(24,233)	25,860	(461)	9,896	-	461	100.0%
Net Increase/(Decrease) in Fund Balance	\$181,827	\$5,640	(\$18,054)	(\$18,054)	(\$72,250)	(\$54,196)	300.2%
Beginning Cash Balance January 1	53,823	235,651	241,291	241,291	223,237	(18,054)	-7.5%
Ending Cash Balance December 31	235,651	241,291	223,237	223,237	150,987	(72,250)	-32.4%
Outstanding Encumbrances	198,523	2,374	35,959	35,959	-	(35,959)	-100.0%
Unencumbered Cash Fund Balance December 31	\$37,128	\$238,917	\$187,278	\$187,278	\$150,987	(\$36,291)	-19.4%
Unencumbered Cash as % of Expenditures/Uses	6.8%	66.2%	63.2%	61.0%	42.8%		

Electric Utility Funds

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



Funds Summary	2012 Actual	2013 Actual	2014 Adopted	2014 Amended	2015 Adopted	Change from 2014 Adopted	
Revenues/Resources							
Taxes	2,455,178	2,390,665	2,436,000	2,436,000	2,414,000	(22,000)	-0.9%
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	200,000	-	-	-	-	-	N/A
Charges for Services	61,535,539	59,707,055	73,093,000	73,393,000	78,050,000	4,957,000	6.8%
Miscellaneous Revenue	775,302	538,658	842,850	846,429	29,060,000	28,217,150	3347.8%
Other Financing Sources	4,020,800	4,015,840	8,015,000	4,015,000	-	(8,015,000)	-100.0%
Transfers In	-	-	-	-	-	-	N/A
Total Revenue/Resources	68,986,818	66,652,217	84,386,850	80,690,429	109,524,000	25,137,150	29.8%
Expenditures/Uses							
Personnel & Employee Benefits	10,997,271	9,859,939	11,051,291	11,096,678	11,574,000	522,709	4.7%
Other Expenses	34,462,030	33,988,237	51,302,508	51,358,398	59,547,000	8,244,492	16.1%
Capital Improvements	7,725,496	6,584,236	8,487,560	6,439,896	8,510,000	22,440	0.3%
Debt Service	14,554,362	18,576,664	19,433,475	19,439,088	11,925,000	(7,508,475)	-38.6%
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	67,739,159	69,009,076	90,274,834	88,334,060	91,556,000	1,281,166	1.4%
Net Revenue/(Expenditures)	1,247,659	(2,356,859)	(5,887,984)	(7,643,631)	17,968,000	23,855,984	-405.2%
Change in Non-Cash Items	2,754,789	(734,401)	(1,456,830)	298,817	-	1,456,830	-100.0%
Net Increase/(Decrease) in Fund Balance	4,002,448	(3,091,260)	(7,344,814)	(7,344,814)	17,968,000	25,312,814	-344.6%
Beginning Cash Balance January 1	26,071,487	30,073,934	26,982,674	26,982,674	19,637,860	(7,344,814)	-27.2%
Ending Cash Balance December 31	30,073,934	26,982,674	19,637,860	19,637,860	37,605,860	17,968,000	91.5%
Outstanding Encumbrances	4,535,918	3,048,965	5,893,308	5,893,308	-	(5,893,308)	-100.0%
Unencumbered Cash Fund Balance December 31	25,538,017	23,933,709	13,744,552	13,744,552	37,605,860	23,861,308	173.6%
Unencumbered Cash as % of Expenditures/Uses	37.7%	34.7%	15.2%	15.6%	41.1%		

Budgetary Highlights

The projected revenues included in the 2015 Adopted Budget represents a large increase over the revenue projected in the 2014 Adopted Budget. Helping add to the revenue is a \$28,000,000 net proceeds from selling 48.6% of the Greenup Hydroelectric Plant to AMP-Ohio. These are proceeds leftover after defeasing the Greenup Hydroelectric bond and a \$4,000,000 Electric Bond Anticipation Note (B.A.N.). Projected expenditures within the 2015 Adopted Budget correlate to the increased revenue being received. Capital improvement projects included are :

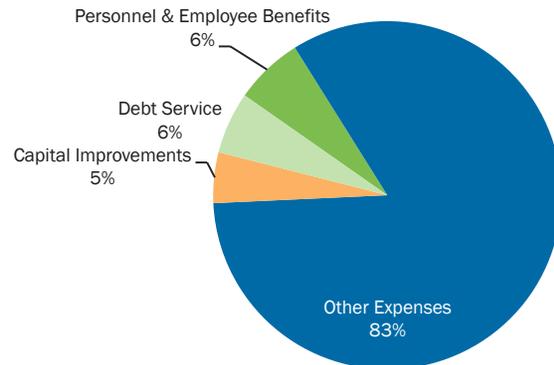
- Decorative lighting in Enterprise Park to improve aesthetics
- Capital improvements at Bilstein Blvd
- Hamilton Hydroelectric Canal projects, including an engineering study, control dam repairs, concrete repairs, and the Rip Rap Bank armoring project
- Compressed Natural Gas fueled Electric Distribution bucket truck for troubleshooting
- Asbestos removal at the Power Plant
- Upgrade the server at the Third Street Electric Plant
- Upgrades to provide hourly generation data to PJM electrical grid
- Cooperative Expandable Micro-Slice Server Replacement Stack Flow Monitor at #9 Boiler
- Safety improvements at the Greenup Hydro Dam
- Utility pole replacement
- Substation and Transformer program to proactively replace/upgrade substation and transformer equipment
- Replace and bury underground electric lines
- Conversion of LED lighting on streets

Funds Breakdown	2012 Actual	2013 Actual	2014 Adopted	2014 Amended	2015 Adopted	Change from 2014 Adopted	
Utility Fund 502	45,014,283	47,430,034	65,111,799	65,058,900	73,881,000	8,769,201	13.5%
Construction Fund 522	1,931,502	741,309	3,198,000	353,985	-	(3,198,000)	-100.0%
Meldahl Hydro Fund 524	458,129	475,897	1,302,000	1,461,789	3,122,000	1,820,000	139.8%
Capital Improvement Fund 525	5,793,994	5,842,927	5,289,560	6,085,911	6,668,000	1,378,440	26.1%
Rate Stabilization Fund 526	-	-	-	-	-	-	N/A
System Reserve Fund 527	-	-	-	-	-	-	N/A
Bond Service Fund 528	14,541,252	14,518,910	15,373,475	15,373,475	7,885,000	(7,488,475)	-48.7%
Total Expenditures	67,739,159	69,009,076	90,274,834	88,334,060	91,556,000	1,281,166	1.4%

Gas Utility Funds

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

2015 Adopted Expenditures



Funds Summary	2012 Actual	2013 Actual	2014 Adopted	2014 Amended	2015 Adopted	Change from 2014 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	700,000	700,000	-	(700,000)	-100.0%
Charges for Services	16,314,147	25,085,005	28,410,000	31,410,000	29,114,000	704,000	2.5%
Miscellaneous Revenue	91,384	43,756	794,500	794,500	88,000	(706,500)	-88.9%
Other Financing Sources	-	-	-	-	1,000,000	1,000,000	N/A
Transfers In	-	-	-	-	-	-	N/A
Total Revenue/Resources	16,405,531	25,128,761	29,904,500	32,904,500	30,202,000	297,500	1.0%
Expenditures/Uses							
Personnel & Employee Benefits	1,863,167	1,768,732	1,908,723	1,908,723	1,898,200	(10,523)	-0.6%
Other Expenses	12,619,719	20,059,811	24,542,197	28,238,824	24,766,800	224,603	0.9%
Capital Improvements	2,046,692	2,797,237	4,706,642	4,415,591	1,402,000	(3,304,642)	-70.2%
Debt Service	1,670,737	1,669,238	1,669,740	1,669,740	1,710,000	40,260	2.4%
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	18,200,316	26,295,017	32,827,302	36,232,878	29,777,000	(3,050,302)	-9.3%
Net Revenue/(Expenditures)	(1,794,785)	(1,166,256)	(2,922,802)	(3,328,378)	425,000	3,347,802	-114.5%
Change in Non-Cash Items	(88,790)	(1,156,105)	(1,313,414)	(907,838)	-	1,313,414	-100.0%
Net Increase/(Decrease) in Fund Balance	(1,883,575)	(2,322,361)	(4,236,216)	(4,236,216)	425,000	4,661,216	-110.0%
Beginning Cash Balance January 1	13,502,911	11,619,336	9,296,975	9,296,975	5,060,759	(4,236,216)	-45.6%
Ending Cash Balance December 31	11,619,336	9,296,975	5,060,759	5,060,759	5,485,759	425,000	8.4%
Outstanding Encumbrances	1,609,866	237,543	674,315	674,315	-	(674,315)	-100.0%
Unencumbered Cash Fund Balance December 31	10,009,470	9,059,433	4,386,444	4,386,444	5,485,759	1,099,315	25.1%
Unencumbered Cash as % of Expenditures/Uses	55.0%	34.5%	13.4%	12.1%	18.4%		

Budgetary Highlights

The projected 2015 revenue is anticipated to increase slightly from the 2014 Adopted Budget. 2015 expenditures will also decrease approximately 9% from the 2014 budget. Capital improvements funded within the 2015 Adopted Budget include the following:

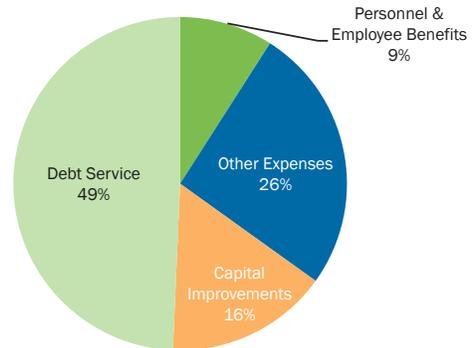
- Converting city owned vehicles to Compressed Natural Gas as fuel
- Replacement of gas mains
- Various structures and improvements
- Improvements to the Supervisory Control and Data Acquisition system

Funds Breakdown	2012 Actual	2013 Actual	2014 Adopted	2014 Amended	2015 Adopted	Change from 2014 Adopted	
Utility Fund 501	14,482,887	21,828,543	26,450,920	30,147,547	26,705,000	254,080	1.0%
Construction Fund 512	700,295	37,846	-	-	-	-	N/A
Capital Improvement Fund 515	1,346,397	2,759,391	4,706,642	4,415,591	1,402,000	(3,304,642)	-70.2%
Rate Stabilization Fund 516	-	-	-	-	-	-	N/A
System Reserve Fund 517	-	-	-	-	-	-	N/A
Bond Service Fund 518	1,670,737	1,669,238	1,669,740	1,669,740	1,670,000	260	0.0%
Total Expenditures	18,200,316	26,295,017	32,827,302	36,232,878	29,777,000	(3,050,302)	-9.3%

Water Utility Funds

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

2015 Adopted Expenditures



Funds Summary	2012 Actual	2013 Actual	2014 Adopted	2014 Amended	2015 Adopted	Change from 2014 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	-	-	-	-	N/A
Charges for Services	14,628,661	14,417,406	14,495,200	15,016,369	13,103,000	(1,392,200)	-9.6%
Miscellaneous Revenue	275,102	191,607	441,950	441,950	724,150	282,200	63.9%
Other Financing Sources	6,724,788	6,716,492	6,715,000	6,715,000	21,080,000	14,365,000	213.9%
Transfers In	-	-	-	-	-	-	N/A
Total Revenue/Resources	21,628,551	21,325,506	21,652,150	22,173,319	34,907,150	13,255,000	61.2%
Expenditures/Uses							
Personnel & Employee Benefits	3,749,742	3,416,752	3,034,715	3,140,715	2,840,300	(194,415)	-6.4%
Other Expenses	7,044,035	7,089,342	7,684,366	7,582,114	8,106,700	422,334	5.5%
Capital Improvements	3,208,195	4,624,369	2,199,524	2,730,908	4,948,000	2,748,476	125.0%
Debt Service	8,111,477	8,909,511	9,096,620	9,122,008	15,459,900	6,363,280	70.0%
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	22,113,449	24,039,974	22,015,225	22,575,745	31,354,900	9,339,675	42.4%
Net Revenue/(Expenditures)	(484,898)	(2,714,468)	(363,075)	(402,426)	3,552,250	3,915,325	-1078.4%
Change in Non-Cash Items	600,295	260,350	311,780	351,131	-	(311,780)	-100.0%
Net Increase/(Decrease) in Fund Balance	115,397	(2,454,118)	(51,295)	(51,295)	3,552,250	3,603,545	-7025.1%
Beginning Cash Balance January 1	12,460,742	12,576,139	10,122,021	10,122,021	10,070,726	(51,295)	-0.5%
Ending Cash Balance December 31	12,576,139	10,122,021	10,070,726	10,070,726	13,622,976	3,552,250	35.3%
Outstanding Encumbrances	2,476,371	1,370,832	1,073,733	1,073,733	-	(1,073,733)	-100.0%
Unencumbered Cash Fund Balance December 31	10,099,768	8,751,189	8,996,993	8,996,993	13,622,976	4,625,983	51.4%
Unencumbered Cash as % of Expenditures/Uses	45.7%	36.4%	40.9%	39.9%	43.4%		

Budgetary Highlights

The 2015 Adopted Budget revenue has increased noticeably from the 2014 Adopted Budget. The main source of revenue is from the issuance of Water debt. This money will be used for capital improvements, refinancing other Water bonds, and paying off a Water Bond Anticipation Note.

Increased revenues have also led to higher expenditures for the 2015 Adopted Budget, compared to the 2014 Adopted Budget. Noticeably higher expenditures include increased capital improvements and more debt expenses. Capital improvements being funded from the Water Utility Fund include:

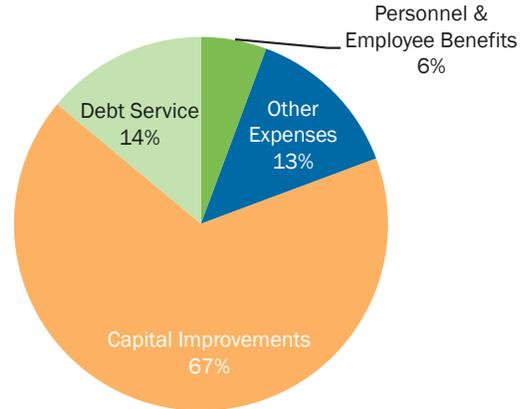
- Replacement of water mains
- Tank rehabilitation at the South Water Treatment Plant
- Annual replacement of water distribution valves
- Wasserman Road tank repairs and painting of tank
- Various improvements to buildings and facilities
- Replacement of water distribution tools, equipment, and power operated equipment
- Annual replacement of lab equipment
- Annual replacement of water meters
- Annual replacement of fire hydrants

Funds Breakdown	2012 Actual	2013 Actual	2014 Adopted	2014 Amended	2015 Adopted	Change from 2014 Adopted	
Utility Fund 503	16,789,248	17,292,688	17,500,981	17,530,117	16,953,900	(547,081)	-3.1%
Construction Fund 531	1,832,475	2,864,027	699,270	1,067,365	10,133,000	9,433,730	1349.1%
Capital Improvement Fund 535	1,375,719	1,760,343	1,500,254	1,663,543	1,665,000	164,746	11.0%
Rate Stabilization Fund 536	-	-	-	-	-	-	N/A
System Reserve Fund 537	-	-	-	-	-	-	N/A
Bond Service Fund 538	2,116,006	2,122,917	2,314,720	2,314,720	2,603,000	288,280	12.5%
Total Expenditures	22,113,449	24,039,974	22,015,225	22,575,745	31,354,900	9,339,675	42.4%

Wastewater Utility Funds

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

2015 Adopted Expenditures



Funds Summary	2012 Actual	2013 Actual	2014 Adopted	2014 Amended	2015 Adopted	Change from 2014 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	-	-	-	-	N/A
Charges for Services	12,128,934	14,418,689	12,744,000	12,744,000	13,608,000	864,000	6.8%
Miscellaneous Revenue	139,845	106,094	480,050	480,050	469,050	(11,000)	-2.3%
Other Financing Sources	-	-	4,200,000	4,200,000	856,000	(3,344,000)	-79.6%
Transfers In	-	-	-	-	-	-	N/A
Total Revenue/Resources	12,268,778	14,524,783	17,424,050	17,424,050	14,933,050	(2,491,000)	-14.3%
Expenditures/Uses							
Personnel & Employee Benefits	2,486,161	2,378,022	2,345,206	2,444,679	1,971,100	(374,106)	-16.0%
Other Expenses	4,464,445	4,486,983	4,945,875	4,930,282	4,736,900	(208,975)	-4.2%
Capital Improvements	6,133,587	4,360,293	17,899,000	15,203,419	23,178,000	5,279,000	29.5%
Debt Service	4,616,183	4,633,918	4,881,636	4,881,636	4,844,370	(37,266)	-0.8%
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	17,700,375	15,859,216	30,071,717	27,460,016	34,730,370	4,658,653	15.5%
Net Revenue/(Expenditures)	(5,431,597)	(1,334,432)	(12,647,667)	(10,035,966)	(19,797,320)	(7,149,653)	56.5%
Change in Non-Cash Items	418,916	60,053	7,123,728	4,512,027	-	(7,123,728)	-100.0%
Net Increase/(Decrease) in Fund Balance	(5,012,681)	(1,274,380)	(5,523,939)	(5,523,939)	(19,797,320)	(14,273,381)	258.4%
Beginning Cash Balance January 1	42,545,348	37,532,667	36,258,288	36,258,288	30,734,349	(5,523,939)	-15.2%
Ending Cash Balance December 31	37,532,667	36,258,288	30,734,349	30,734,349	10,937,029	(19,797,320)	-64.4%
Outstanding Encumbrances	3,384,353	11,494,433	14,234,071	14,234,071	-	(14,234,071)	-100.0%
Unencumbered Cash Fund Balance December 31	34,148,315	24,763,855	16,500,278	16,500,278	10,937,029	(5,563,249)	-33.7%
Unencumbered Cash as % of Expenditures/Uses	192.9%	156.1%	54.9%	60.1%	31.5%		

Budgetary Highlights

The 2015 Adopted Budget includes declining revenues over the 2014 Adopted Budget. Charges for services to customers have increased slightly, but other financing source revenue decreased from the previous year, contributing to the decrease in revenue. Expenditures have increased in the 2015 Adopted Budget, with more money being used for capital improvements. Capital improvements for 2015 include:

- Inflow and infiltration replacements
- Overflow improvements for System Evaluation and Capacity assurance plan (SECAP) project
- Installation of lift station at Southwest Ohio Industrial District
- Wastewater main lining/replacement/repair
- Governmental, regulatory, and environmental mandates
- Grit removal at the Water Reclamation Facility
- Equipment replacement at the Water Reclamation Facility

Funds Breakdown	2012	2013	2014	2014	2015	Change from 2014 Adopted	
	Actual	Actual	Adopted	Amended	Adopted		
Utility Fund 504	6,970,539	6,894,538	7,320,617	7,404,497	6,708,000	(612,617)	-8.4%
Construction Fund 541	5,242,055	3,327,314	16,919,000	13,970,283	17,588,000	669,000	4.0%
Capital Improvement Fund 545	891,531	1,032,979	980,000	1,233,136	5,590,000	4,610,000	470.4%
Rate Stabilization Fund 546	-	-	-	-	-	-	N/A
System Reserve Fund 547	-	-	-	-	-	-	N/A
Bond Service Fund 548	4,596,250	4,604,385	4,852,100	4,852,100	4,844,370	(7,730)	-0.2%
Total Expenditures	17,700,375	15,859,216	30,071,717	27,460,016	34,730,370	4,658,653	15.5%

Hamilton Highlight

Hamilton recently opened the first CNG fueling station in the region. Hamilton's natural gas system boasts the lowest prices in all of Ohio. It is also the second oldest and largest municipal system in the state.



2015 Budget Internal Service Funds

Internal Service funds are used to account for financing goods or services provided by one activity to other activities of the City on a cost reimbursement basis.

City of Hamilton
BUTLER COUNTY OHIO



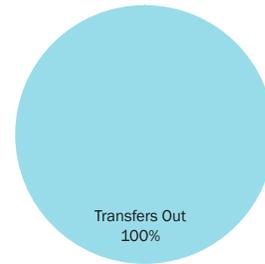
Central Benefits

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

Budgetary Highlights

A \$400,000 transfer has been budgeted for 2015. The transfer to the Hamilton Cap and Debt Fund (215) will allow for acquisition of Main Street properties.

2015 Adopted Expenditures



Fund 640	2012 Actual	2013 Actual	2014 Adopted	2014 Amended	2015 Adopted	Change from 2014 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	-	-	-	-	N/A
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	-	-	-	-	-	-	N/A
Other Financing Sources	1,160,736	616,260	-	-	-	-	N/A
Transfers In	-	-	-	-	-	-	N/A
Total Revenue/Resources	\$1,160,736	\$616,260	-	-	-	-	N/A
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	-	-	-	-	-	-	N/A
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	400,000	400,000	N/A
Total Expenditures/Uses	-	-	-	-	\$400,000	\$400,000	N/A
Net Revenue/(Expenditures)	1,160,736	616,260	-	-	(400,000)	(400,000)	N/A
Change in Non-Cash Items	-	-	425,595	425,595	-	(425,595)	-100.0%
Net Increase/(Decrease) in Fund Balance	\$1,160,736	\$616,260	\$425,595	\$425,595	(\$400,000)	(\$825,595)	-194.0%
Beginning Cash Balance January 1	-	1,160,736	1,776,997	1,776,997	2,202,592	425,595	24.0%
Ending Cash Balance December 31	1,160,736	1,776,997	2,202,592	2,202,592	1,802,592	(400,000)	-18.2%
Outstanding Encumbrances	-	-	-	-	-	-	N/A
Unencumbered Cash Fund Balance December 31	\$1,160,736	\$1,776,997	\$2,202,592	\$2,202,592	\$1,802,592	(\$400,000)	-18.2%
Unencumbered Cash as % of Expenditures/Uses	N/A	N/A	N/A	N/A	450.6%		

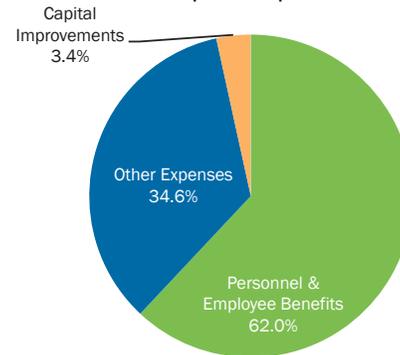
Central Services

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, Information Technology, Resident Services, the City's Storeroom, and various shared functions between the City's Public Utilities are budgeted within this fund. Shared functions between the public utilities that are budgeted within the Central Services Fund include central utility administration, utility customer service, utility meter reading, and utility communications.

Budgetary Highlights

The 2015 revenue estimate reflects an increase in charges for services as a result of the increase in the expenditure budget for the period. The expenditure increase is the result of additional personnel funding within the two newly created departments, Resident Services and Project Implementation in the Central Services Fund.

2015 Adopted Expenditures



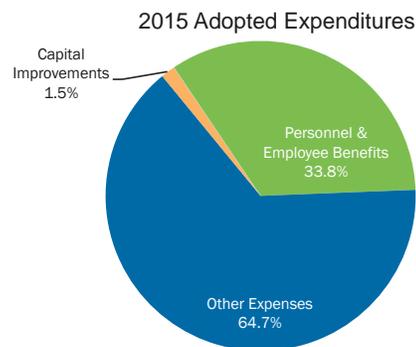
Fund 620	2012 Actual	2013 Actual	2014 Adopted	2014 Amended	2015 Adopted	Change from 2014 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	-	-	-	-	N/A
Charges for Services	5,492,964	5,376,735	7,731,616	7,756,616	7,780,708	49,092	0.6%
Miscellaneous Revenue	-	-	2,600	2,600	10,312	7,712	296.6%
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	-	N/A
Total Revenue/Resources	\$5,492,964	\$5,376,735	\$7,734,216	\$7,759,216	\$7,791,020	\$56,804	0.7%
Expenditures/Uses							
Personnel & Employee Benefits	3,422,554	3,403,099	4,300,295	4,156,795	4,928,265	627,970	14.6%
Other Expenses	1,965,851	1,942,666	2,983,323	2,704,996	2,747,755	(235,568)	-7.9%
Capital Improvements	105,317	42,025	448,000	386,184	273,000	(175,000)	-39.1%
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$5,493,723	\$5,387,790	\$7,731,618	\$7,247,975	\$7,949,020	\$217,402	2.8%
Net Revenue/(Expenditures)	(759)	(11,055)	2,598	511,241	(158,000)	(160,598)	-6181.6%
Change in Non-Cash Items	-	-	169,691	(338,952)	-	(169,691)	100.0%
Net Increase/(Decrease) in Fund Balance	(\$759)	(\$11,055)	\$172,289	\$172,289	(\$158,000)	(\$330,289)	191.7%
Beginning Cash Balance January 1	14,526	13,766	2,711	2,711	175,000	172,289	6355.2%
Ending Cash Balance December 31	13,766	2,711	175,000	175,000	17,000	(158,000)	-90.3%
Outstanding Encumbrances	401,557	334,001	448,038	448,038	-	(448,038)	-100.0%
Unencumbered Cash Fund Balance December 31	(\$387,790)	(\$331,289)	(\$273,038)	(\$273,038)	17,000	\$290,038	106.2%
Unencumbered Cash as % of Expenditures/Uses	-7.1%	-6.1%	-3.5%	-3.8%	.2%		

Fleet Maintenance

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

Budgetary Highlights

2015 revenues in the Fleet Maintenance Fund are expected to remain the same as the 2014 budgeted amount. Expenditures in 2015 are projected to increase approximately 7% due to open, unfilled vacancies to be filled in 2015, remodeling of the fleet office (\$40,000), and the purchase of a new fleet truck for in-city service calls (\$45,000).



Fund 610	2012 Actual	2013 Actual	2014 Adopted	2014 Amended	2015 Adopted	Change from 2014 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	-	-	-	-	N/A
Charges for Services	2,103,326	2,688,868	2,820,122	2,820,122	2,820,122	-	N/A
Miscellaneous Revenue	12,289	7,452	15,000	15,000	15,000	-	N/A
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	-	N/A
Total Revenue/Resources	\$2,115,615	\$2,696,320	\$2,835,122	\$2,835,122	\$2,835,122	-	N/A
Expenditures/Uses							
Personnel & Employee Benefits	699,512	800,049	962,035	923,371	1,018,674	56,639	5.9%
Other Expenses	1,623,771	1,775,320	1,858,087	1,847,115	1,948,087	90,000	4.8%
Capital Improvements	-	-	-	-	45,000	45,000	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$2,323,283	\$2,575,368	\$2,820,122	\$2,770,486	\$3,011,761	\$191,639	6.8%
Net Revenue/(Expenditures)	(207,668)	120,952	15,000	64,636	(176,639)	(191,639)	-1277.6%
Change in Non-Cash Items	-	-	25,905	(23,731)	-	(25,905)	-100.0%
Net Increase/(Decrease) in Fund Balance	(\$207,668)	\$120,952	\$40,905	\$40,905	(\$176,639)	(\$217,544)	-531.8%
Beginning Cash Balance January 1	333,426	125,757	246,710	246,710	287,615	40,905	16.6%
Ending Cash Balance December 31	125,757	246,710	287,615	287,615	110,976	(176,639)	-61.4%
Outstanding Encumbrances	71,974	231,966	65,492	65,492	-	(65,492)	-100.0%
Unencumbered Cash Fund Balance December 31	\$53,784	\$14,744	\$222,123	\$222,123	\$110,976	(\$111,147)	-50.0%
Unencumbered Cash as % of Expenditures/Uses	2.3%	0.6%	7.9%	8.0%	3.7%		

2015 Budget

Trust and Agency Funds



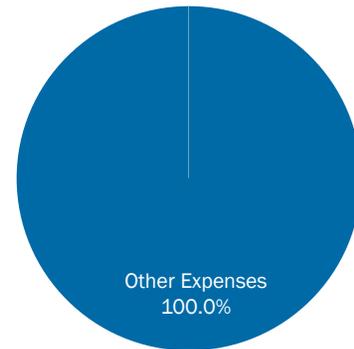
Benninghofen Trust

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

Budgetary Highlights

As with 2014, due to lower interest rates, interest income to the fund has been lower than years past. The 2015 budget for revenue and expenditures has not changed from the 2014 budget.

2015 Adopted Expenditures



Fund 730	2012 Actual	2013 Actual	2014 Adopted	2014 Amended	2015 Adopted	Change from 2014 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	-	-	-	-	N/A
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	633	176	500	500	500	-	N/A
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	-	N/A
Total Revenue/Resources	\$633	\$176	\$500	\$500	\$500	-	N/A
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	618	224	500	500	500	-	N/A
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$618	\$224	\$500	\$500	\$500	-	N/A
Net Revenue/(Expenditures)	15	(48)	-	-	-	-	N/A
Change in Non-Cash Items	-	-	-	-	-	-	N/A
Net Increase/(Decrease) in Fund Balance	\$15	(\$48)	-	-	-	-	N/A
Beginning Cash Balance January 1	75,033	75,048	75,000	75,000	75,000	-	N/A
Ending Cash Balance December 31	75,048	75,000	75,000	75,000	75,000	-	N/A
Outstanding Encumbrances	-	-	-	-	-	-	N/A
Unencumbered Cash Fund Balance December 31	\$75,048	\$75,000	\$75,000	\$75,000	\$75,000	-	N/A
Unencumbered Cash as % of Expenditures/Uses	12146.9%	33449.3%	15000.0%	15000.0%	15000.0%	-	N/A

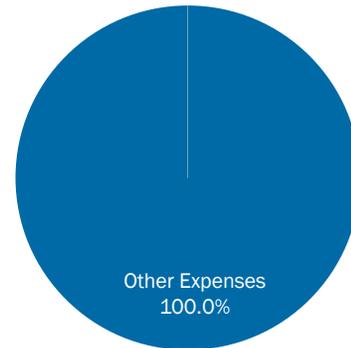
Unclaimed Monies

The Unclaimed Monies Fund accounts for checks disbursed by the City that were never cashed. The current fund holds such monies from checks dating prior to 2010.

Budgetary Highlights

Both revenue and expenses for this fund have increased in the 2015 budget. After 5 years, the balance of non-cashed or unclaimed checks can be transferred into the General Fund. Prior to transferring to the General Fund, all unclaimed funds will be advertised to the public.

2015 Adopted Expenditures



Fund 715	2012 Actual	2013 Actual	2014 Adopted	2014 Amended	2015 Adopted	Change from 2014 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	-	-	-	-	N/A
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	-	-	5,000	5,000	7,500	2,500	50.0%
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	-	N/A
Total Revenue/Resources	-	-	\$5,000	\$5,000	\$7,500	\$2,500.0	50.0%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	852	47	5,000	10,000	100,000	95,000	1900.0%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$852	\$47	\$5,000	\$10,000	\$100,000	\$95,000.0	1900.0%
Net Revenue/(Expenditures)	(852)	(47)	-	(5,000)	(92,500)	(92,500)	N/A
Change in Non-Cash Items	-	-	(7,141)	(2,141)	-	7,141	-100.0%
Net Increase/(Decrease) in Fund Balance	(\$852)	(\$47)	(\$7,141)	(\$7,141)	(\$92,500)	(\$85,359)	1195.3%
Beginning Cash Balance January 1	108,649	107,797	107,751	107,751	100,610	(7,141)	N/A
Ending Cash Balance December 31	107,797	107,751	100,610	100,610	8,110	(92,500)	N/A
Outstanding Encumbrances	-	-	-	-	-	-	N/A
Unencumbered Cash Fund Balance December 31	\$107,797	\$107,751	\$100,610	\$100,610	\$8,110	(\$92,500.0)	-91.9%
Unencumbered Cash as % of Expenditures/Uses	12652.3%	230828.2%	2012.2%	1006.1%	8.1%		

Hamilton Highlight

Hamilton's Water Utility has won multiple awards for its outstanding water quality, including the prestigious Berkeley Springs Gold Medal for "Best Tasting Water In The World" in 2010 and 2015.



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

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

The City of Hamilton has been recognized at this event several times, earning the distinction of the "Best Tasting Water In The World" in 2010 after being named "Best in the Nation" in 2009. Hamilton's bottled water was also recognized in 2012 and placed in the top five for "Best Packaging". In 2014 Hamilton received the Silver Medal for Best Municipal Water and most recently received Best in the World again in 2015.



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

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

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

2015 Budget
Appendices

City of Hamilton
BUTLER COUNTY OHIO



Glossary: A - Bo

Accounts Payable. A liability account reflecting amounts owed to persons/organizations for goods and services received

Accounts Receivable. An asset account reflecting amounts owing from persons/organizations for goods and services provided

Accrual Basis. A method of accounting that recognizes the financial effect of transactions when they occur as opposed to when cash is actually received or spent

Adopted Budget. A budget that has been prepared and reviewed in accordance with State law and has been duly adopted by City Council

Allocate. To set aside portions of budgeted expenditures that are specifically designated for a certain purpose

Annual Budget. A budget covering a single fiscal year (January 1 to December 31)

Appropriation. A legal authorization by the City Council to make expenditures and incur obligations for a specific purpose

Assess. To establish an official property value for taxation

Assessed Valuation. A value that is established for real or personal property for taxation purposes. Ohio Revised Code 5713.01 assigns the duty of appraising real estate and determining properties' assessed value to the County Auditor

Assets. Property owned by the City which has monetary value

Attrition. A method of achieving a reduction in personnel by not re-filling the position vacated through resignation, reassignment, transfer, retirement, or means other than layoffs

Authorized Positions. Employee positions that are authorized in the adopted budget for the fiscal year

Balanced Budget (per the State of Ohio). A budget in which each fund's beginning of the year cash balances plus the fund's projected annual revenues are equal to the annual expenditure appropriation of each fund

Base Rate. A fixed monthly utility charge that includes customer charges and usage charges that are independent of other charges and/or adjustments such as riders

Basis of Accounting. A term used to describe when revenues, expenditures, expenses and transfers are recognized in the accounts and reported on the financial statements, specifically relating to the timing of measurements

Boiler. A device for generating steam for power, processing, or heating purposes; or hot water for heating purposes or hot water supply. Heat from an external combustion source is transmitted to a fluid contained within the tubes found in the boiler shell. This fluid is delivered to an end-use at a desired pressure, temperature, and quality

Bond. A written promise to pay a specified sum of money (called the face value or principal amount) at a specified date or dates in the future called the maturity date(s), together with periodic interest at a specified rate

Bond Market. The term used to describe the method of obtaining financing by issuing bonds through either competitive or negotiated methods. The market rate for bonds is determined by prevailing rate of similar issues from other municipalities

Bond Rating. A rating (made by an established bond rating company) from a schedule of grades, indicating the probability of timely repayment of principal and interest on bonds issued

Glossary: Bo - Ci

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

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

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

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

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

CAFR. Comprehensive Annual Financial Report; The official annual report of the City of Hamilton. The Comprehensive Annual Financial Report is prepared in conformity with Generally Accepted Accounting Principles (GAAP) by the City and includes an accounting opinion issued by an outside auditor

CALEA. Communications Assistance for the Law Enforcement Act; A voluntary accreditation for law enforcement agencies based on a body of standards internationally accepted by the law enforcement community

Capital Assets. Items that are tangible, have an economic life greater than one year, and maintain their identities throughout their useful lives. Also known as fixed assets

Capital Improvements. Additions and/or replacements to the City's buildings, and infrastructure assets (e.g., highways, sewer and water lines, pumping stations, etc.)

Capital Outlay. Represents an expenditure designated for the purchase of fixed assets such as depreciation, machinery, equipment, or vehicles

Capital Project Fund. A fund created to account for financial resources to be used for acquisition or construction of major capital facilities

Capital Reserve. An account used to segregate a portion of the government's equity to be used for future capital program expenditures

Carry Over Balance. An amount of cash remaining at the end of a fiscal year after all of the year's financial obligations have been satisfied. The cash balance is "carried over" as the beginning cash balance of the next year

Cash Basis. A basis of accounting under which transactions are recognized only when cash is received or disbursed

CD. Community Development

CDBG. Community Development Block Grant; Federal entitlement program designed to benefit low and moderate income persons, specifically in the areas of housing and community development

Charges for Services. A charge or fixed rate for the purchase of an article or service including a variety of fees and charges. Examples include purchase of birth certificates, planning review fees, utility bills, etc

Chart of Accounts. The classification system used by a city to organize the accounting for various funds

City Council. The governing body of the City of Hamilton. There are currently seven City Council members including one Mayor

Glossary: Ci - D

City Manager. The chief executive officer of the City of Hamilton appointed by City Council

City Manager's Letter. The opening section of the budget, which provides the City Council and the public with a general summary of the most important aspects of the budgets, major changes, and the views and recommendations of the City Manager

CIP. Capital Improvements Program; A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs

Collective Bargaining Agreement. A legal contract between the employer and a verified representative of a recognized bargaining unit for specific terms and conditions of employment (e.g., hours, working conditions, salary, fringe benefits, and other matters)

Commodities. An expenditure category that includes supplies and materials that are consumed as they are used. Some examples of commodities are chemicals, office supplies, cleaning supplies, and supplies to maintain equipment

Compressed Natural Gas (CNG). CNG is a readily available alternative to gasoline that's made by compressing natural gas to less than 1% of its volume at standard atmospheric pressure. Consisting mostly of methane, CNG is odorless, colorless and tasteless. It's drawn from domestically drilled natural gas wells or in conjunction with crude oil production

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

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

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

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

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

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

Debt Service Fund. A fund created to account for financial resources to be used for the payment of debt obligations of the City. Payments made by a Debt Service Fund include principal, interest, and trustee fees (if applicable) on City bonds

Deficit. The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period

Department. A major unit of organization in the City comprised of subunits called divisions

Depreciation. Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. Depreciation is determined by allocating the cost of capital assets over the estimated useful lives of the assets on a straight-line basis

Disbursement. Payment for goods and/or services in cash

Distinguished Budget Presentation Awards Program. A voluntary program administered by Government Finance Officers Association to encourage governments to prepare effective budget documents. This award is the highest form of recognition in governmental budgeting and represents a significant achievement

Distribution System. The portion of the transmission and facilities of an electric system that is dedicated to delivering electric energy to an end-user

Glossary: E - Go

Employee (or Fringe) Benefits. Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Medicare and the various pension, medical, and life insurance plans

Encumbrances. Commitments related to unperformed contracts for goods or services

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

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

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

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

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

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

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

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

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

Forecasting. A process of analyzing data to determine future trends

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

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

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

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

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

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

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

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

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

Glossary: Go - Op

Governmental Fund. Fund generally used to account for tax-supported activities

Grants. A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee

HUD. United States Department of Housing and Urban Development

Independent Auditor's Report. The official written communication of the results of an audit. In a financial audit, the independent auditor's report typically will offer an opinion on whether a set of financial statements is fairly presented in conformity with GAAP

Indirect Cost. A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

Infrastructure. An asset such as streets, water and sewer lines, treatment facilities, traffic signals, etc.

Interfund Transfer. Flow of cash between funds of the same governmental entity

Intergovernmental Revenue. Revenue received from other governmental entities such as the county, state or federal government, most generally in the form of grants, taxes, or subsidies

Internal Service Charges. The charges to user departments for internal services provided by another City department or function

Internal Service Fund. A fund created to account for the financing of goods or services provided by one department to other departments of the City

Levy. Taxes imposed for the support of governmental activities

Line-Item Budget. A budget prepared along departmental lines that focuses on individual accounts within each department, such as supplies

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

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

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

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

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

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

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

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

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

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

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

Obligations. Amounts which are owed including liabilities and encumbrances

ODOT. Ohio Department of Transportation

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

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

Glossary: Op - Ro

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

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

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

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

Performance Indicators. Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs

Performance Measure. Data collected to determine how effective or efficient a program is in achieving its objectives

PERS. Public Employees Retirement System

Personal Services. An expenditure category which includes all City employee salary and fringe benefit costs

PJM. Pennsylvania, Jersey, Maryland (PJM) regional electric transmission network

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

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

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

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

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

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

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

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

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

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

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

Revenue. Sources of income financing the operations of government

RFP. Request for Proposal

ROI. Return on Investment

RP3. Reliable Public Power Provider

Glossary: Se - Us

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

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

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

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

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

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

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

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

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

Supplemental Appropriation. A legal authorization by the City Council to make expenditures and to incur obligations which are additional to the authorization contained in the City's original annual appropriation

Taxes. Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for benefit, such as special assessments

Tax Levy. The resultant product when the millage is multiplied by assessed real property value

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

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

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

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

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

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

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

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

Glossary: Ut - Z

Utility. A service or commodity used for generation and transmission or distribution to the general public such as electricity, gas, or water. The City of Hamilton has utility charges for water, gas, electric, and wastewater

Variable Cost. A cost that increases/decreases with increases/decreases in the amount of service provided

Vital Statistics. Statistics concerning the important events in human life, such as births, deaths, health and diseases

Working Cash. Excess of readily available assets over current liabilities, or cash on hand equivalents which may be used to satisfy cash flow needs

Workload Indicator. A unit of work to be done (e.g., number of permit applications received or the number of burglaries to be investigated)

Work Years. The amount of personnel resources required for a program expressed in terms of the “full-time equivalent” number of employees. One “work year” is equal to one full-time, year-round employee. For most categories, this equals 2,080 hours year (40 hours per week times 52 weeks). The number of hours a part-time employee is budgeted to work during the year is divided by 2,080 to arrive at the equivalent number of “work years” for the position

2015 Budget Classification Summary

The following Classification Summary outlines the revenues and expenditures of the 2015 Budget approved by the Hamilton City Council on December 14, 2014 through appropriations ordinance OR2014-12-113.

The Classification Summary provides extremely detailed information regarding 2015 appropriations while the consolidated Fund Matrix found earlier in the budget book (page 48) illustrates major revenue and expenditure categories in an aggregated and easy to read format. Additionally, the All Funds Budget Summary found on page 39 provides a different illustration of revenues and expenditures as well as a chart showing estimated expenditure by categories such as Debt Service and Personnel and Employee Benefits.

City of Hamilton
BUTLER COUNTY OHIO



City of Hamilton, Ohio
Annual Budget by Account Classification Report
 Summary

	2012 Actual Amount	2013 Actual Amount	2014 Adopted Budget	2014 Amended Budget	2015 Council Final
Fund: 100 General					
Revenue					
RE01-Taxes - Taxes	\$22,130,175.25	\$22,686,915.87	\$22,485,500.00	\$22,975,786.00	\$22,813,000.00
RE02-Lic/Permit - Licenses & Permits	\$1,278,538.71	\$1,222,232.29	\$1,112,850.00	\$1,263,094.00	\$1,178,445.00
RE03-Intergovt - Intergovernmental Revenue	\$2,831,309.37	\$2,336,019.14	\$1,541,066.00	\$1,805,732.00	\$1,560,465.00
RE04-Chg Serv - Charges For Services	\$13,378,945.98	\$12,408,039.69	\$13,276,204.00	\$12,546,952.00	\$13,875,278.00
RE05-Recreation - Recreation Fees	\$124,515.25	\$114,938.00	\$112,700.00	\$177,916.00	\$0.00
RE07-Fine/Forft - Fines And Forfeits	\$780,472.31	\$704,275.73	\$730,087.00	\$747,467.00	\$721,800.00
RE09-Misc - Miscellaneous Revenue	\$486,877.96	\$258,181.54	\$258,596.00	\$191,609.00	\$183,205.00
RE10-Financing - Other Financing Sources	\$190,181.21	\$143,540.28	\$148,522.00	\$141,337.00	\$1,000.00
RE11-Transfers - Transfers In	\$423,175.91	\$2,551,426.69	\$172,500.00	\$920,852.00	\$225,000.00
Revenue Totals	\$41,624,191.95	\$42,425,569.23	\$39,838,025.00	\$40,770,745.00	\$40,558,193.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$34,228,216.50	\$31,542,560.66	\$31,356,448.00	\$31,790,631.00	\$31,913,321.00
EX2-Other Exp - Other Expenditures	\$8,650,772.67	\$10,275,427.53	\$10,398,071.00	\$11,871,958.00	\$10,270,776.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$131.70	\$0.00	\$17,600.00	\$0.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$41,624,191.95	\$42,425,569.23	\$39,838,025.00	\$40,770,745.00	\$40,558,193.00
Expenditure Totals	\$42,878,989.17	\$41,818,119.89	\$41,754,519.00	\$43,680,189.00	\$42,184,097.00
Fund Total: General	(\$1,254,797.22)	\$607,449.34	(\$1,916,494.00)	(\$2,909,444.00)	(\$1,625,904.00)
Fund: 200 One Renaissance Center Fd					
Revenue					
RE04-Chg Serv - Charges For Services	\$2,012,948.08	\$2,160,749.36	\$2,107,200.00	\$2,107,200.00	\$2,125,150.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$2,012,948.08	\$2,160,749.36	\$2,107,200.00	\$2,107,200.00	\$2,125,150.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$2,033,552.65	\$1,966,067.31	\$2,107,162.00	\$2,220,058.00	\$2,377,440.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$12,965.00	\$200,000.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$2,012,948.08	\$2,160,749.36	\$2,107,200.00	\$2,107,200.00	\$2,125,150.00
Expenditure Totals	\$2,033,552.65	\$1,966,067.31	\$2,107,162.00	\$2,233,023.00	\$2,577,440.00
Fund Total: One Renaissance Center Fd	(\$20,604.57)	\$194,682.05	\$38.00	(\$125,823.00)	(\$452,290.00)
Fund: 2009 HOME FUND 2009					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$163,712.60	\$0.00	\$0.00	\$0.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$163,712.60	\$0.00	\$0.00	\$0.00	\$0.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$163,712.60	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$163,712.60	\$0.00	\$0.00	\$0.00	\$0.00
Expenditure Totals	\$163,712.60	\$0.00	\$0.00	\$0.00	\$0.00
Fund Total: HOME FUND 2009	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund: 2010 HOME FUND 2010					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$93,163.83	\$850.00	\$40,000.00	\$19,150.00	\$19,150.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$93,163.83	\$850.00	\$40,000.00	\$19,150.00	\$19,150.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$6,485.49	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$160,378.62	\$850.00	\$40,000.00	\$19,150.00	\$19,150.00
Revenue Totals:	\$93,163.83	\$850.00	\$40,000.00	\$19,150.00	\$19,150.00
Expenditure Totals	\$166,864.11	\$850.00	\$40,000.00	\$19,150.00	\$19,150.00
Fund Total: HOME FUND 2010	(\$73,700.28)	\$0.00	\$0.00	\$0.00	\$0.00

	2012 Actual Amount	2013 Actual Amount	2014 Adopted Budget	2014 Amended Budget	2015 Council Final
Fund: 2011 HOME FUND 2011					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$126,748.05	\$793,621.50	\$425,622.00	\$202,369.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$2,762.27	\$0.00	\$0.00	\$0.00	\$0.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$129,510.32	\$793,621.50	\$425,622.00	\$202,369.00	\$0.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$12,518.58	\$206.33	\$249.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$161,443.01	\$793,415.17	\$425,373.00	\$202,369.00	\$0.00
Revenue Totals:	\$129,510.32	\$793,621.50	\$425,622.00	\$202,369.00	\$0.00
Expenditure Totals	\$173,961.59	\$793,621.50	\$425,622.00	\$202,369.00	\$0.00
Fund Total: HOME FUND 2011	(\$44,451.27)	\$0.00	\$0.00	\$0.00	\$0.00
Fund: 2012 HOME FUND 2012					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$38,146.49	\$105,067.65	\$411,504.00	\$410,007.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$6,827.90	\$2,190.09	\$0.00	\$0.00	\$0.00
RE10-Financing - Other Financing Sources	\$34,073.30	\$0.00	\$3,694.00	\$0.00	\$0.00
Revenue Totals	\$79,047.69	\$107,257.74	\$415,198.00	\$410,007.00	\$0.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$19,141.78	\$8,854.36	\$505.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$55,547.88	\$102,761.41	\$414,693.00	\$410,007.00	\$0.00
Revenue Totals:	\$79,047.69	\$107,257.74	\$415,198.00	\$410,007.00	\$0.00
Expenditure Totals	\$74,689.66	\$111,615.77	\$415,198.00	\$410,007.00	\$0.00
Fund Total: HOME FUND 2012	\$4,358.03	(\$4,358.03)	\$0.00	\$0.00	\$0.00
Fund: 2013 HOME FUND 2013					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$75,105.05	\$329,917.00	\$334,471.00	\$27,591.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$4,408.96	\$38,355.00	\$35,977.00	\$0.00
RE10-Financing - Other Financing Sources	\$0.00	\$34,842.00	\$34,842.00	\$17,708.00	\$2,889.00
Revenue Totals	\$0.00	\$114,356.01	\$403,114.00	\$388,156.00	\$30,480.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$10,310.93	\$23,047.00	\$16,778.00	\$6,764.00
EX2-Other Exp - Other Expenditures	\$0.00	\$85,951.74	\$380,067.00	\$371,378.00	\$23,716.00
Revenue Totals:	\$0.00	\$114,356.01	\$403,114.00	\$388,156.00	\$30,480.00
Expenditure Totals	\$0.00	\$96,262.67	\$403,114.00	\$388,156.00	\$30,480.00
Fund Total: HOME FUND 2013	\$0.00	\$18,093.34	\$0.00	\$0.00	\$0.00
Fund: 2014 HOME FUND 2014					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$338,209.00	\$319,115.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$75,000.00	\$72,938.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$33,821.00	\$33,821.00
Revenue Totals	\$0.00	\$0.00	\$0.00	\$447,030.00	\$425,874.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$28,000.00	\$16,343.00
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$419,030.00	\$409,531.00
Revenue Totals:	\$0.00	\$0.00	\$0.00	\$447,030.00	\$425,874.00
Expenditure Totals	\$0.00	\$0.00	\$0.00	\$447,030.00	\$425,874.00
Fund Total: HOME FUND 2014	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund: 207 Hamilton Court Sec.Proj.					
Revenue					
RE07-Fine/Forft - Fines And Forfeits	\$59,753.10	\$41,656.77	\$46,683.00	\$46,683.00	\$52,886.00
Revenue Totals	\$59,753.10	\$41,656.77	\$46,683.00	\$46,683.00	\$52,886.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$70,500.00	\$70,500.00	\$70,500.00	\$70,500.00	\$70,500.00
Revenue Totals:	\$59,753.10	\$41,656.77	\$46,683.00	\$46,683.00	\$52,886.00
Expenditure Totals	\$70,500.00	\$70,500.00	\$70,500.00	\$70,500.00	\$70,500.00
Fund Total: Hamilton Court Sec.Proj.	(\$10,746.90)	(\$28,843.23)	(\$23,817.00)	(\$23,817.00)	(\$17,614.00)
Fund: 208 Hamilton Court Sp Proj Fd					
Revenue					
RE07-Fine/Forft - Fines And Forfeits	\$35,049.26	\$27,659.74	\$28,307.00	\$28,307.00	\$29,370.00
Revenue Totals	\$35,049.26	\$27,659.74	\$28,307.00	\$28,307.00	\$29,370.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$5,000.00	\$2,500.00	\$5,000.00
EX2-Other Exp - Other Expenditures	\$17,000.00	\$17,000.00	\$25,500.00	\$23,875.00	\$25,500.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

	2012 Actual Amount	2013 Actual Amount	2014 Adopted Budget	2014 Amended Budget	2015 Council Final
Revenue Totals:	\$35,049.26	\$27,659.74	\$28,307.00	\$28,307.00	\$29,370.00
Expenditure Totals	\$17,000.00	\$17,000.00	\$30,500.00	\$26,375.00	\$30,500.00
Fund Total: Hamilton Court Sp Proj Fd	\$18,049.26	\$10,659.74	(\$2,193.00)	\$1,932.00	(\$1,130.00)
Fund: 210 Pub Safety/Health Inc Tax					
Revenue					
RE01-Taxes - Taxes	\$2,749,994.86	\$2,844,698.85	\$2,800,000.00	\$2,800,000.00	\$2,845,000.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$2,749,994.86	\$2,844,698.85	\$2,800,000.00	\$2,800,000.00	\$2,845,000.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$2,643,311.58	\$2,695,172.38	\$2,800,000.00	\$3,400,500.00	\$3,050,000.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$2,749,994.86	\$2,844,698.85	\$2,800,000.00	\$2,800,000.00	\$2,845,000.00
Expenditure Totals	\$2,643,311.58	\$2,695,172.38	\$2,800,000.00	\$3,400,500.00	\$3,050,000.00
Fund Total: Pub Safety/Health Inc Tax	\$106,683.28	\$149,526.47	\$0.00	(\$600,500.00)	(\$205,000.00)
Fund: 211 Rounding Up Util Acct Trs					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$3,239.68	\$3,172.54	\$4,000.00	\$4,000.00	\$4,000.00
Revenue Totals	\$3,239.68	\$3,172.54	\$4,000.00	\$4,000.00	\$4,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$3,632.76	\$3,167.11	\$4,000.00	\$4,000.00	\$4,000.00
Revenue Totals:	\$3,239.68	\$3,172.54	\$4,000.00	\$4,000.00	\$4,000.00
Expenditure Totals	\$3,632.76	\$3,167.11	\$4,000.00	\$4,000.00	\$4,000.00
Fund Total: Rounding Up Util Acct Trs	(\$393.08)	\$5.43	\$0.00	\$0.00	\$0.00
Fund: 212 Hamilton Mun Ct Cap Imp					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE04-Chg Serv - Charges For Services	\$119,099.87	\$88,350.59	\$96,795.00	\$96,795.00	\$105,588.00
RE07-Fine/Forft - Fines And Forfeits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$119,099.87	\$88,350.59	\$96,795.00	\$96,795.00	\$105,588.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$66,335.16	\$66,256.87	\$66,345.00	\$69,145.00	\$70,302.00
EX2-Other Exp - Other Expenditures	\$41,507.69	\$38,267.65	\$54,500.00	\$53,500.00	\$54,500.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$119,099.87	\$88,350.59	\$96,795.00	\$96,795.00	\$105,588.00
Expenditure Totals	\$107,842.85	\$104,524.52	\$120,845.00	\$122,645.00	\$124,802.00
Fund Total: Hamilton Mun Ct Cap Imp	\$11,257.02	(\$16,173.93)	(\$24,050.00)	(\$25,850.00)	(\$19,214.00)
Fund: 213 MIT Aggregatn/Verifctn Fd					
Revenue					
RE01-Taxes - Taxes	\$175,699.97	\$172,285.98	\$185,000.00	\$185,000.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$234,099.59	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$409,799.56	\$172,285.98	\$185,000.00	\$185,000.00	\$0.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$552,731.76	\$165,677.34	\$185,000.00	\$181,919.00	\$0.00
Revenue Totals:	\$409,799.56	\$172,285.98	\$185,000.00	\$185,000.00	\$0.00
Expenditure Totals	\$552,731.76	\$165,677.34	\$185,000.00	\$181,919.00	\$0.00
Fund Total: MIT Aggregatn/Verifctn Fd	(\$142,932.20)	\$6,608.64	\$0.00	\$3,081.00	\$0.00
Fund: 215 Hamltn Cap Imp Debt Serv					
Revenue					
RE01-Taxes - Taxes	\$2,199,995.14	\$2,275,758.27	\$2,220,000.00	\$2,220,000.00	\$2,240,000.00
RE02-Lic/Permit - Licenses & Permits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$25,250.00	\$25,250.00
RE04-Chg Serv - Charges For Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$27,081.89	\$68,024.94	\$30,000.00	\$330,000.00	\$30,000.00
RE10-Financing - Other Financing Sources	\$0.00	\$2,352,000.00	\$700,000.00	\$3,100,250.00	\$3,950,250.00
RE11-Transfers - Transfers In	\$706,320.54	\$0.00	\$0.00	\$618,500.00	\$400,000.00
Revenue Totals	\$2,933,397.57	\$4,695,783.21	\$2,950,000.00	\$6,294,000.00	\$6,645,500.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$2,063,702.48	\$4,033,010.37	\$2,338,603.00	\$4,885,332.00	\$6,144,480.00
EX3-Cap Imp - Capital Improvements	\$804,379.06	\$549,385.82	\$1,382,000.00	\$1,755,661.00	\$400,000.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$400,000.00	\$400,000.00	\$400,000.00
Revenue Totals:	\$2,933,397.57	\$4,695,783.21	\$2,950,000.00	\$6,294,000.00	\$6,645,500.00

	2012 Actual Amount	2013 Actual Amount	2014 Adopted Budget	2014 Amended Budget	2015 Council Final
Expenditure Totals	\$2,868,081.54	\$4,582,396.19	\$4,120,603.00	\$7,040,993.00	\$6,944,480.00
Fund Total: Hamilt Cap Imp Debt Serv	\$65,316.03	\$113,387.02	(\$1,170,603.00)	(\$746,993.00)	(\$298,980.00)
Fund: 221 Dispute Resolutn Proc Fd					
Revenue					
RE04-Chg Serv - Charges For Services	\$9,132.00	\$7,287.00	\$7,969.00	\$7,969.00	\$8,270.00
Revenue Totals	\$9,132.00	\$7,287.00	\$7,969.00	\$7,969.00	\$8,270.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$694.70	\$48,445.00	\$48,445.00	\$52,739.00
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$9,132.00	\$7,287.00	\$7,969.00	\$7,969.00	\$8,270.00
Expenditure Totals	\$0.00	\$694.70	\$50,445.00	\$50,445.00	\$54,739.00
Fund Total: Dispute Resolutn Proc Fd	\$9,132.00	\$6,592.30	(\$42,476.00)	(\$42,476.00)	(\$46,469.00)
Fund: 222 DOJ Forfeiture Prog Fund					
Revenue					
RE07-Fine/Forft - Fines And Forfeits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Expenditure Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Total: DOJ Forfeiture Prog Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund: 225 Justice Assistance Grant					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$39,982.50	\$30,165.66	\$28,615.00	\$28,615.00	\$32,966.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$39,982.50	\$30,165.66	\$28,615.00	\$28,615.00	\$32,966.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$29,418.20	\$0.00	\$0.00	\$0.00	\$0.00
EX3-Cap Imp - Capital Improvements	\$39,982.50	\$30,165.66	\$28,615.00	\$28,615.00	\$32,966.00
Revenue Totals:	\$39,982.50	\$30,165.66	\$28,615.00	\$28,615.00	\$32,966.00
Expenditure Totals	\$69,400.70	\$30,165.66	\$28,615.00	\$28,615.00	\$32,966.00
Fund Total: Justice Assistance Grant	(\$29,418.20)	\$0.00	\$0.00	\$0.00	\$0.00
Fund: 227 Land Reutilization Fund					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$443,748.17	\$289,851.00	\$789,851.00	\$1,000,000.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$8,946.26	\$50,000.00	\$65,000.00	\$50,000.00
RE10-Financing - Other Financing Sources	\$376,250.00	\$0.00	\$250,000.00	\$317,000.00	\$0.00
RE11-Transfers - Transfers In	\$125,000.00	\$12,125.54	\$400,000.00	\$400,000.00	\$0.00
Revenue Totals	\$501,250.00	\$464,819.97	\$989,851.00	\$1,571,851.00	\$1,050,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$20,922.00	\$753,699.88	\$989,851.00	\$1,491,512.00	\$1,000,000.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$501,250.00	\$464,819.97	\$989,851.00	\$1,571,851.00	\$1,050,000.00
Expenditure Totals	\$20,922.00	\$753,699.88	\$989,851.00	\$1,491,512.00	\$1,000,000.00
Fund Total: Land Reutilization Fund	\$480,328.00	(\$288,879.91)	\$0.00	\$80,339.00	\$50,000.00
Fund: 231 Law Enforcement Trust					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE07-Fine/Forft - Fines And Forfeits	\$14,818.18	\$24,061.59	\$40,000.00	\$40,000.00	\$40,000.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$2,419.80	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$14,818.18	\$26,481.39	\$40,000.00	\$40,000.00	\$40,000.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$15,712.31	\$24,938.30	\$25,000.00	\$10,200.00	\$27,600.00
EX3-Cap Imp - Capital Improvements	\$78,800.68	\$11,300.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$14,818.18	\$26,481.39	\$40,000.00	\$40,000.00	\$40,000.00
Expenditure Totals	\$94,512.99	\$36,238.30	\$25,000.00	\$10,200.00	\$27,600.00
Fund Total: Law Enforcement Trust	(\$79,694.81)	(\$9,756.91)	\$15,000.00	\$29,800.00	\$12,400.00
Fund: 233 Safety Seat Belt Grant					

	2012 Actual Amount	2013 Actual Amount	2014 Adopted Budget	2014 Amended Budget	2015 Council Final
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$3,144.00	\$0.00	\$0.00	\$0.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$3,144.00	\$0.00	\$0.00	\$0.00	\$0.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$1,338.87	\$126.45	\$3,083.00	\$3,083.00	\$635.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$3,144.00	\$0.00	\$0.00	\$0.00	\$0.00
Expenditure Totals	\$1,338.87	\$126.45	\$3,083.00	\$3,083.00	\$635.00
Fund Total: Safety Seat Belt Grant	\$1,805.13	(\$126.45)	(\$3,083.00)	(\$3,083.00)	(\$635.00)
Fund: 235 Public Safety Spec Proj					
Revenue					
RE04-Chg Serv - Charges For Services	\$54,002.42	\$62,857.05	\$54,000.00	\$54,000.00	\$40,000.00
RE09-Misc - Miscellaneous Revenue	\$20,150.00	\$21,279.00	\$20,500.00	\$20,500.00	\$20,500.00
RE11-Transfers - Transfers In	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
Revenue Totals	\$84,152.42	\$94,136.05	\$84,500.00	\$84,500.00	\$70,500.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$24,723.30	\$48,533.27	\$50,000.00	\$32,054.00	\$45,000.00
EX2-Other Exp - Other Expenditures	\$32,681.35	\$51,353.12	\$48,000.00	\$44,690.00	\$41,000.00
EX3-Cap Imp - Capital Improvements	\$7,870.50	\$5,771.61	\$10,000.00	\$5,000.00	\$5,000.00
Revenue Totals:	\$84,152.42	\$94,136.05	\$84,500.00	\$84,500.00	\$70,500.00
Expenditure Totals	\$65,275.15	\$105,658.00	\$108,000.00	\$81,744.00	\$91,000.00
Fund Total: Public Safety Spec Proj	\$18,877.27	(\$11,521.95)	(\$23,500.00)	\$2,756.00	(\$20,500.00)
Fund: 238 Probation Services Fund					
Revenue					
RE07-Fine/Forft - Fines And Forfeits	\$127,419.35	\$119,164.34	\$152,425.00	\$142,425.00	\$156,760.00
RE11-Transfers - Transfers In	\$80,000.00	\$80,000.00	\$80,000.00	\$80,000.00	\$80,000.00
Revenue Totals	\$207,419.35	\$199,164.34	\$232,425.00	\$222,425.00	\$236,760.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$170,593.79	\$171,499.25	\$213,790.00	\$201,290.00	\$236,640.00
EX2-Other Exp - Other Expenditures	\$4,096.55	\$4,366.08	\$6,300.00	\$4,331.00	\$6,300.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$207,419.35	\$199,164.34	\$232,425.00	\$222,425.00	\$236,760.00
Expenditure Totals	\$174,690.34	\$175,865.33	\$220,090.00	\$205,621.00	\$242,940.00
Fund Total: Probation Services Fund	\$32,729.01	\$23,299.01	\$12,335.00	\$16,804.00	(\$6,180.00)
Fund: 240 Drug Law Enforcmt Trust					
Revenue					
RE07-Fine/Forft - Fines And Forfeits	\$177,230.04	\$48,296.00	\$35,000.00	\$48,000.00	\$40,000.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$12,050.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$192,230.04	\$75,346.00	\$35,000.00	\$48,000.00	\$40,000.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$30,238.00	\$0.00
EX2-Other Exp - Other Expenditures	\$59,536.35	\$47,516.46	\$80,000.00	\$74,473.00	\$60,000.00
EX3-Cap Imp - Capital Improvements	\$50,984.26	\$19,163.00	\$75,000.00	\$78,425.00	\$15,000.00
Revenue Totals:	\$192,230.04	\$75,346.00	\$35,000.00	\$48,000.00	\$40,000.00
Expenditure Totals	\$110,520.61	\$66,679.46	\$155,000.00	\$183,136.00	\$75,000.00
Fund Total: Drug Law Enforcmt Trust	\$81,709.43	\$8,666.54	(\$120,000.00)	(\$135,136.00)	(\$35,000.00)
Fund: 241 Dui Enfrcmt & Eductn Trst					
Revenue					
RE04-Chg Serv - Charges For Services	\$4,495.50	\$3,499.00	\$7,500.00	\$7,500.00	\$6,000.00
RE07-Fine/Forft - Fines And Forfeits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$4,495.50	\$3,499.00	\$7,500.00	\$7,500.00	\$6,000.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$7,430.76	\$6,449.66	\$7,000.00	\$5,079.00	\$6,000.00
Revenue Totals:	\$4,495.50	\$3,499.00	\$7,500.00	\$7,500.00	\$6,000.00
Expenditure Totals	\$7,430.76	\$6,449.66	\$7,000.00	\$5,079.00	\$6,000.00
Fund Total: Dui Enfrcmt & Eductn Trst	(\$2,935.26)	(\$2,950.66)	\$500.00	\$2,421.00	\$0.00
Fund: 242 Indignt Drivr Alchohl Trt					
Revenue					
RE04-Chg Serv - Charges For Services	\$21,855.38	\$15,174.36	\$20,158.00	\$20,158.00	\$26,168.00
RE07-Fine/Forft - Fines And Forfeits	\$11,063.57	\$9,365.60	\$11,932.00	\$11,932.00	\$1,416.00
Revenue Totals	\$32,918.95	\$24,539.96	\$32,090.00	\$32,090.00	\$27,584.00
Expenditures					

	2012 Actual Amount	2013 Actual Amount	2014 Adopted Budget	2014 Amended Budget	2015 Council Final
EX2-Other Exp - Other Expenditures	\$86,033.78	\$17,758.68	\$86,100.00	\$36,806.00	\$50,000.00
Revenue Totals:	\$32,918.95	\$24,539.96	\$32,090.00	\$32,090.00	\$27,584.00
Expenditure Totals	\$86,033.78	\$17,758.68	\$86,100.00	\$36,806.00	\$50,000.00
Fund Total: Indignt Drivr's Alcohl Trt	(\$53,114.83)	\$6,781.28	(\$54,010.00)	(\$4,716.00)	(\$22,416.00)
Fund: 246 Police Pension Fund					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$257,473.98	\$251,791.91	\$240,000.00	\$247,000.00	\$240,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$257,473.98	\$251,791.91	\$240,000.00	\$247,000.00	\$240,000.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$264,650.00	\$240,000.00	\$240,000.00	\$240,000.00	\$375,000.00
Revenue Totals:	\$257,473.98	\$251,791.91	\$240,000.00	\$247,000.00	\$240,000.00
Expenditure Totals	\$264,650.00	\$240,000.00	\$240,000.00	\$240,000.00	\$375,000.00
Fund Total: Police Pension Fund	(\$7,176.02)	\$11,791.91	\$0.00	\$7,000.00	(\$135,000.00)
Fund: 249 Police Levy Fund					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$732,620.97	\$725,951.34	\$720,000.00	\$720,000.00	\$720,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$732,620.97	\$725,951.34	\$720,000.00	\$720,000.00	\$720,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$741,500.00	\$730,000.00	\$720,000.00	\$720,000.00	\$950,000.00
Revenue Totals:	\$732,620.97	\$725,951.34	\$720,000.00	\$720,000.00	\$720,000.00
Expenditure Totals	\$741,500.00	\$730,000.00	\$720,000.00	\$720,000.00	\$950,000.00
Fund Total: Police Levy Fund	(\$8,879.03)	(\$4,048.66)	\$0.00	\$0.00	(\$230,000.00)
Fund: 250 Firemen's Pension Fund					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$257,473.98	\$249,252.68	\$240,000.00	\$240,000.00	\$240,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$257,473.98	\$249,252.68	\$240,000.00	\$240,000.00	\$240,000.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$264,650.00	\$240,000.00	\$240,000.00	\$240,000.00	\$365,000.00
Revenue Totals:	\$257,473.98	\$249,252.68	\$240,000.00	\$240,000.00	\$240,000.00
Expenditure Totals	\$264,650.00	\$240,000.00	\$240,000.00	\$240,000.00	\$365,000.00
Fund Total: Firemen's Pension Fund	(\$7,176.02)	\$9,252.68	\$0.00	\$0.00	(\$125,000.00)
Fund: 251 Emergency Med Serv Grant					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$4,500.00	\$4,500.00	\$4,500.00	\$2,500.00	\$2,500.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$4,222.44	\$0.00	\$0.00	\$0.00
Revenue Totals	\$4,500.00	\$8,722.44	\$4,500.00	\$2,500.00	\$2,500.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$4,500.17	\$0.00	\$4,500.00	\$0.00	\$2,500.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$14,995.40	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$4,500.00	\$8,722.44	\$4,500.00	\$2,500.00	\$2,500.00
Expenditure Totals	\$4,500.17	\$14,995.40	\$4,500.00	\$0.00	\$2,500.00
Fund Total: Emergency Med Serv Grant	(\$0.17)	(\$6,272.96)	\$0.00	\$2,500.00	\$0.00
Fund: 252 Charter Fire Force Fund					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$823,747.98	\$813,592.96	\$810,000.00	\$810,000.00	\$810,000.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$823,747.98	\$813,592.96	\$810,000.00	\$810,000.00	\$810,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$963,500.00	\$720,000.00	\$810,000.00	\$810,000.00	\$1,050,000.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$823,747.98	\$813,592.96	\$810,000.00	\$810,000.00	\$810,000.00
Expenditure Totals	\$963,500.00	\$720,000.00	\$810,000.00	\$810,000.00	\$1,050,000.00
Fund Total: Charter Fire Force Fund	(\$139,752.02)	\$93,592.96	\$0.00	\$0.00	(\$240,000.00)
Fund: 253 Fire EMS Levy Fund					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$732,620.84	\$725,951.47	\$720,000.00	\$720,000.00	\$720,000.00
Revenue Totals	\$732,620.84	\$725,951.47	\$720,000.00	\$720,000.00	\$720,000.00

	2012 Actual Amount	2013 Actual Amount	2014 Adopted Budget	2014 Amended Budget	2015 Council Final
Expenditures					
EX2-Other Exp - Other Expenditures	\$741,500.00	\$730,000.00	\$720,000.00	\$720,000.00	\$970,000.00
Revenue Totals:	\$732,620.84	\$725,951.47	\$720,000.00	\$720,000.00	\$720,000.00
Expenditure Totals	\$741,500.00	\$730,000.00	\$720,000.00	\$720,000.00	\$970,000.00
Fund Total: Fire EMS Levy Fund	(\$8,879.16)	(\$4,048.53)	\$0.00	\$0.00	(\$250,000.00)
Fund: 260 Immunizatn Actn Plan Gran					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$102,475.77	\$108,289.23	\$90,191.00	\$90,191.00	\$91,355.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$102,475.77	\$108,289.23	\$90,191.00	\$90,191.00	\$91,355.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$74,961.53	\$68,393.75	\$71,202.00	\$71,202.00	\$70,607.00
EX2-Other Exp - Other Expenditures	\$44,723.24	\$37,895.47	\$18,989.00	\$20,998.00	\$20,744.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$102,475.77	\$108,289.23	\$90,191.00	\$90,191.00	\$91,355.00
Expenditure Totals	\$119,684.77	\$106,289.22	\$90,191.00	\$92,200.00	\$91,351.00
Fund Total: Immunizatn Actn Plan Gran	(\$17,209.00)	\$2,000.01	\$0.00	(\$2,009.00)	\$4.00
Fund: 261 Kathryn Weiland Trust Inc					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$363.42	\$442.56	\$370.00	\$370.00	\$370.00
RE09-Misc - Miscellaneous Revenue	\$6.48	\$6.32	\$10.00	\$10.00	\$10.00
Revenue Totals	\$369.90	\$448.88	\$380.00	\$380.00	\$380.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$100.00	\$100.00	\$100.00
EX2-Other Exp - Other Expenditures	\$0.00	\$59.95	\$280.00	\$280.00	\$280.00
Revenue Totals:	\$369.90	\$448.88	\$380.00	\$380.00	\$380.00
Expenditure Totals	\$0.00	\$59.95	\$380.00	\$380.00	\$380.00
Fund Total: Kathryn Weiland Trust Inc	\$369.90	\$388.93	\$0.00	\$0.00	\$0.00
Fund: 270 Str & Pks Beautification					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$167.75	\$128.98	\$100.00	\$100.00	\$100.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$167.75	\$128.98	\$100.00	\$100.00	\$100.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$9,980.46	\$0.00	\$42,877.00	\$4,000.00
Revenue Totals:	\$167.75	\$128.98	\$100.00	\$100.00	\$100.00
Expenditure Totals	\$0.00	\$9,980.46	\$0.00	\$42,877.00	\$4,000.00
Fund Total: Str & Pks Beautification	\$167.75	(\$9,851.48)	\$100.00	(\$42,777.00)	(\$3,900.00)
Fund: 279 Stormwater Mgmt. Fund					
Revenue					
RE06-Enterprise - Enterprise Revenues	\$2,188,519.26	\$2,186,338.96	\$2,117,000.00	\$2,117,000.00	\$2,117,000.00
RE09-Misc - Miscellaneous Revenue	\$5,007.11	\$3,934.01	\$11,000.00	\$11,000.00	\$11,000.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$2,193,526.37	\$2,190,272.97	\$2,128,000.00	\$2,128,000.00	\$2,128,000.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$916,428.11	\$863,492.11	\$983,980.00	\$983,673.00	\$997,321.00
EX2-Other Exp - Other Expenditures	\$336,305.56	\$370,412.47	\$505,910.00	\$504,217.00	\$505,910.00
EX3-Cap Imp - Capital Improvements	\$1,151,421.71	\$906,339.73	\$1,610,000.00	\$827,264.00	\$940,500.00
Revenue Totals:	\$2,193,526.37	\$2,190,272.97	\$2,128,000.00	\$2,128,000.00	\$2,128,000.00
Expenditure Totals	\$2,404,155.38	\$2,140,244.31	\$3,099,890.00	\$2,315,154.00	\$2,443,731.00
Fund Total: Stormwater Mgmt. Fund	(\$210,629.01)	\$50,028.66	(\$971,890.00)	(\$187,154.00)	(\$315,731.00)
Fund: 280 Refuse Fund					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$16,185.04	\$30,538.32	\$30,000.00	\$30,000.00	\$0.00
RE04-Chg Serv - Charges For Services	\$3,518,009.22	\$3,754,855.67	\$3,656,517.00	\$3,656,517.00	\$3,656,517.00
RE06-Enterprise - Enterprise Revenues	\$19,500.45	\$23,019.43	\$18,000.00	\$18,000.00	\$18,000.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$3,553,694.71	\$3,808,413.42	\$3,704,517.00	\$3,704,517.00	\$3,674,517.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$57,208.84	\$57,230.56	\$90,447.00	\$205,447.00	\$308,388.00
EX2-Other Exp - Other Expenditures	\$3,123,039.27	\$3,183,794.65	\$3,318,260.00	\$3,411,592.00	\$3,875,560.00

	2012 Actual Amount	2013 Actual Amount	2014 Adopted Budget	2014 Amended Budget	2015 Council Final
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$125,000.00	\$100,000.00	\$0.00
Revenue Totals:	\$3,553,694.71	\$3,808,413.42	\$3,704,517.00	\$3,704,517.00	\$3,674,517.00
Expenditure Totals	\$3,180,248.11	\$3,241,025.21	\$3,533,707.00	\$3,717,039.00	\$4,183,948.00
Fund Total: Refuse Fund	\$373,446.60	\$567,388.21	\$170,810.00	(\$12,522.00)	(\$509,431.00)
Fund: 281 Street Maintenance Fund					
Revenue					
RE01-Taxes - Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE02-Lic/Permit - Licenses & Permits	\$369,251.26	\$366,866.58	\$361,800.00	\$361,800.00	\$361,800.00
RE03-Intergovt - Intergovernmental Revenue	\$2,307,568.64	\$3,624,381.03	\$4,060,000.00	\$2,360,000.00	\$2,360,000.00
RE04-Chg Serv - Charges For Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$23,932.19	\$35,660.70	\$19,500.00	\$19,500.00	\$19,500.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$481,930.22	\$0.00	\$0.00	\$12,000.00	\$12,000.00
Revenue Totals	\$3,182,682.31	\$4,026,908.31	\$4,441,300.00	\$2,753,300.00	\$2,753,300.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$1,491,638.71	\$1,644,668.17	\$1,822,104.00	\$1,636,833.00	\$1,598,053.00
EX2-Other Exp - Other Expenditures	\$1,372,255.74	\$1,568,997.01	\$3,291,958.00	\$3,274,984.00	\$1,174,124.00
EX3-Cap Imp - Capital Improvements	\$418,475.91	\$78,227.69	\$190,000.00	\$84,849.00	\$0.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$3,182,682.31	\$4,026,908.31	\$4,441,300.00	\$2,753,300.00	\$2,753,300.00
Expenditure Totals	\$3,282,370.36	\$3,291,892.87	\$5,304,062.00	\$4,996,666.00	\$2,772,177.00
Fund Total: Street Maintenance Fund	(\$99,688.05)	\$735,015.44	(\$862,762.00)	(\$2,243,366.00)	(\$18,877.00)
Fund: 283 Convntn & Vistrs Bur Fund					
Revenue					
RE01-Taxes - Taxes	\$75,169.96	\$76,303.25	\$85,000.00	\$85,000.00	\$85,000.00
Revenue Totals	\$75,169.96	\$76,303.25	\$85,000.00	\$85,000.00	\$85,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$76,471.37	\$74,387.33	\$85,000.00	\$85,000.00	\$85,000.00
Revenue Totals:	\$75,169.96	\$76,303.25	\$85,000.00	\$85,000.00	\$85,000.00
Expenditure Totals	\$76,471.37	\$74,387.33	\$85,000.00	\$85,000.00	\$85,000.00
Fund Total: Convntn & Vistrs Bur Fund	(\$1,301.41)	\$1,915.92	\$0.00	\$0.00	\$0.00
Fund: 284 Miami Conservancy Fund					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Expenditure Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Total: Miami Conservancy Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund: 301 Special Assessments					
Revenue					
RE08-Spec Assmt - Special Assessments	\$346,692.53	\$168,997.13	\$150,000.00	\$150,000.00	\$650,000.00
RE09-Misc - Miscellaneous Revenue	\$5.00	\$0.01	\$0.00	\$0.00	\$0.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$450,000.00	\$0.00	\$0.00
Revenue Totals	\$346,697.53	\$168,997.14	\$600,000.00	\$150,000.00	\$650,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$162.03	\$0.00	\$750.00	\$750.00	\$492,812.00
EX3-Cap Imp - Capital Improvements	\$279,481.09	\$278,821.61	\$580,000.00	\$288,540.00	\$450,000.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$346,697.53	\$168,997.14	\$600,000.00	\$150,000.00	\$650,000.00
Expenditure Totals	\$279,643.12	\$278,821.61	\$580,750.00	\$289,290.00	\$942,812.00
Fund Total: Special Assessments	\$67,054.41	(\$109,824.47)	\$19,250.00	(\$139,290.00)	(\$292,812.00)
Fund: 303 Lowes MITIE Talawanda Fund					
Revenue					
RE01-Taxes - Taxes	\$147,310.50	\$60,339.08	\$100,000.00	\$100,000.00	\$100,000.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$28,265.76	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$175,576.26	\$60,339.08	\$100,000.00	\$100,000.00	\$100,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$1,151,024.61	\$20,257.75	\$100,000.00	\$137,132.00	\$100,000.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$175,576.26	\$60,339.08	\$100,000.00	\$100,000.00	\$100,000.00

	2012 Actual Amount	2013 Actual Amount	2014 Adopted Budget	2014 Amended Budget	2015 Council Final
Expenditure Totals	\$1,151,024.61	\$20,257.75	\$100,000.00	\$137,132.00	\$100,000.00
Fund Total: Lowes MITIE Talawanda Fund	(\$975,448.35)	\$40,081.33	\$0.00	(\$37,132.00)	\$0.00
Fund: 304 Walmart MITIE Hamilton Fund					
Revenue					
RE01-Taxes - Taxes	\$304,194.20	(\$116,929.52)	\$48,128.00	\$177,128.00	\$125,000.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$83,219.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$34,956.15	\$0.00	\$0.00	\$0.00
Revenue Totals	\$304,194.20	(\$81,973.37)	\$48,128.00	\$260,347.00	\$125,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$1,891,420.72	\$1,245.58	\$48,128.00	\$143,128.00	\$125,119.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$304,194.20	(\$81,973.37)	\$48,128.00	\$260,347.00	\$125,000.00
Expenditure Totals	\$1,891,420.72	\$1,245.58	\$48,128.00	\$143,128.00	\$125,119.00
Fund Total: Walmart MITIE Hamilton Fund	(\$1,587,226.52)	(\$83,218.95)	\$0.00	\$117,219.00	(\$119.00)
Fund: 307 Issue II Project Fund					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$933,757.77	\$819,013.96	\$2,000,000.00	\$1,000,000.00	\$1,883,863.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$933,757.77	\$819,013.96	\$2,000,000.00	\$1,000,000.00	\$1,883,863.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX3-Cap Imp - Capital Improvements	\$933,757.77	\$819,013.96	\$2,000,000.00	\$1,000,000.00	\$1,883,863.00
Revenue Totals:	\$933,757.77	\$819,013.96	\$2,000,000.00	\$1,000,000.00	\$1,883,863.00
Expenditure Totals	\$933,757.77	\$819,013.96	\$2,000,000.00	\$1,000,000.00	\$1,883,863.00
Fund Total: Issue II Project Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund: 308 Matandy Steel MPITIE Fund					
Revenue					
RE01-Taxes - Taxes	\$46,617.12	\$46,887.28	\$46,890.00	\$46,890.00	\$46,890.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$46,617.12	\$46,887.28	\$46,890.00	\$46,890.00	\$46,890.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$276,984.01	\$32,092.79	\$46,890.00	\$46,900.00	\$46,890.00
Revenue Totals:	\$46,617.12	\$46,887.28	\$46,890.00	\$46,890.00	\$46,890.00
Expenditure Totals	\$276,984.01	\$32,092.79	\$46,890.00	\$46,900.00	\$46,890.00
Fund Total: Matandy Steel MPITIE Fund	(\$230,366.89)	\$14,794.49	\$0.00	(\$10.00)	\$0.00
Fund: 309 Robinson Schwenn MPITIE Fund					
Revenue					
RE01-Taxes - Taxes	\$6,758.80	\$1,801.30	\$1,802.00	\$2,302.00	\$1,802.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$6,758.80	\$1,801.30	\$1,802.00	\$2,302.00	\$1,802.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$8,367.82	\$1,801.30	\$1,802.00	\$2,217.00	\$1,802.00
Revenue Totals:	\$6,758.80	\$1,801.30	\$1,802.00	\$2,302.00	\$1,802.00
Expenditure Totals	\$8,367.82	\$1,801.30	\$1,802.00	\$2,217.00	\$1,802.00
Fund Total: Robinson Schwenn MPITIE Fund	(\$1,609.02)	\$0.00	\$0.00	\$85.00	\$0.00
Fund: 310 Clean Ohio Grants Program					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$91,130.08	\$1,202,827.89	\$2,558,919.00	\$2,558,919.00	\$2,558,919.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$91,630.08	\$1,202,827.89	\$2,558,919.00	\$2,558,919.00	\$2,558,919.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$121,453.42	\$1,141,286.05	\$2,558,919.00	\$1,058,919.00	\$2,100,254.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$91,630.08	\$1,202,827.89	\$2,558,919.00	\$2,558,919.00	\$2,558,919.00
Expenditure Totals	\$121,453.42	\$1,141,286.05	\$2,558,919.00	\$1,058,919.00	\$2,100,254.00
Fund Total: Clean Ohio Grants Program	(\$29,823.34)	\$61,541.84	\$0.00	\$1,500,000.00	\$458,665.00
Fund: 311 Infrastructure Renwl Prgm					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$868,814.64	\$575,000.00	\$1,321,700.00	\$2,238,092.00
RE09-Misc - Miscellaneous Revenue	\$1,128.56	\$241,722.75	\$1,362,750.00	\$525,962.00	\$1,783,051.00
RE10-Financing - Other Financing Sources	\$0.00	\$148,000.00	\$1,300,000.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$2,841,469.93	\$1,111,659.71	\$2,855,796.00	\$5,882,445.00	\$3,787,782.00
Revenue Totals	\$2,842,598.49	\$2,370,197.10	\$6,093,546.00	\$7,730,107.00	\$7,808,925.00

	2012 Actual Amount	2013 Actual Amount	2014 Adopted Budget	2014 Amended Budget	2015 Council Final
Expenditures					
EX2-Other Exp - Other Expenditures	\$399,279.71	\$425,692.69	\$657,924.00	\$617,924.00	\$559,275.00
EX3-Cap Imp - Capital Improvements	\$990,712.65	\$2,642,923.91	\$5,952,049.00	\$5,837,259.00	\$4,929,588.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$2,842,598.49	\$2,370,197.10	\$6,093,546.00	\$7,730,107.00	\$7,808,925.00
Expenditure Totals	\$1,389,992.36	\$3,068,616.60	\$6,609,973.00	\$6,455,183.00	\$5,488,863.00
Fund Total: Infrastructure Renwl Prgm	\$1,452,606.13	(\$698,419.50)	(\$516,427.00)	\$1,274,924.00	\$2,320,062.00
Fund: 348 RIDs - MPITIE Citywide District					
Revenue					
RE01-Taxes - Taxes	\$327,262.44	\$342,002.88	\$342,003.00	\$357,003.00	\$357,003.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$327,262.44	\$342,002.88	\$342,003.00	\$357,003.00	\$357,003.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$571,129.95	\$342,002.88	\$342,003.00	\$357,003.00	\$342,003.00
Revenue Totals:	\$327,262.44	\$342,002.88	\$342,003.00	\$357,003.00	\$357,003.00
Expenditure Totals	\$571,129.95	\$342,002.88	\$342,003.00	\$357,003.00	\$342,003.00
Fund Total: RIDs - MPITIE Citywide District	(\$243,867.51)	\$0.00	\$0.00	\$0.00	\$15,000.00
Fund: 349 RIDs - MPITIE North District					
Revenue					
RE01-Taxes - Taxes	\$21,422.98	\$14,981.55	\$14,982.00	\$20,982.00	\$20,982.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$21,422.98	\$14,981.55	\$14,982.00	\$20,982.00	\$20,982.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$30,631.37	\$14,981.55	\$14,982.00	\$20,742.00	\$14,982.00
Revenue Totals:	\$21,422.98	\$14,981.55	\$14,982.00	\$20,982.00	\$20,982.00
Expenditure Totals	\$30,631.37	\$14,981.55	\$14,982.00	\$20,742.00	\$14,982.00
Fund Total: RIDs - MPITIE North District	(\$9,208.39)	\$0.00	\$0.00	\$240.00	\$6,000.00
Fund: 350 RIDs - MPITIE South District					
Revenue					
RE01-Taxes - Taxes	\$35,773.52	\$35,629.70	\$35,630.00	\$35,630.00	\$35,630.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$35,773.52	\$35,629.70	\$35,630.00	\$35,630.00	\$35,630.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$58,802.71	\$35,629.70	\$35,630.00	\$35,630.00	\$35,630.00
Revenue Totals:	\$35,773.52	\$35,629.70	\$35,630.00	\$35,630.00	\$35,630.00
Expenditure Totals	\$58,802.71	\$35,629.70	\$35,630.00	\$35,630.00	\$35,630.00
Fund Total: RIDs - MPITIE South District	(\$23,029.19)	\$0.00	\$0.00	\$0.00	\$0.00
Fund: 351 Quality Publishing MPITIE Fund					
Revenue					
RE01-Taxes - Taxes	\$14,816.49	\$7,792.48	\$7,793.00	\$21,293.00	\$21,293.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$14,816.49	\$7,792.48	\$7,793.00	\$21,293.00	\$21,293.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$25,340.34	\$4,649.73	\$7,793.00	\$11,236.00	\$7,793.00
Revenue Totals:	\$14,816.49	\$7,792.48	\$7,793.00	\$21,293.00	\$21,293.00
Expenditure Totals	\$25,340.34	\$4,649.73	\$7,793.00	\$11,236.00	\$7,793.00
Fund Total: Quality Publishing MPITIE Fund	(\$10,523.85)	\$3,142.75	\$0.00	\$10,057.00	\$13,500.00
Fund: 352 Shoppes @ Hamilton MPITIE Fund					
Revenue					
RE01-Taxes - Taxes	\$135,659.03	\$134,234.52	\$134,235.00	\$134,235.00	\$134,235.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$135,659.03	\$134,234.52	\$134,235.00	\$134,235.00	\$134,235.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$295,616.15	\$134,234.52	\$134,235.00	\$134,235.00	\$134,235.00
Revenue Totals:	\$135,659.03	\$134,234.52	\$134,235.00	\$134,235.00	\$134,235.00
Expenditure Totals	\$295,616.15	\$134,234.52	\$134,235.00	\$134,235.00	\$134,235.00
Fund Total: Shoppes @ Hamilton MPITIE Fund	(\$159,957.12)	\$0.00	\$0.00	\$0.00	\$0.00
Fund: 353 Historic Developers (Mercantile)					
Revenue					
RE01-Taxes - Taxes	\$5,275.95	\$10,815.61	\$10,816.00	\$14,816.00	\$14,816.00
Revenue Totals	\$5,275.95	\$10,815.61	\$10,816.00	\$14,816.00	\$14,816.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$5,275.95	\$10,815.61	\$10,816.00	\$13,896.00	\$10,816.00
Revenue Totals:	\$5,275.95	\$10,815.61	\$10,816.00	\$14,816.00	\$14,816.00
Expenditure Totals	\$5,275.95	\$10,815.61	\$10,816.00	\$13,896.00	\$10,816.00
Fund Total: Historic Developers (Mercantile)	\$0.00	\$0.00	\$0.00	\$920.00	\$4,000.00
Fund: 354 Tippman Properties MPITIE Fund					

	2012 Actual Amount	2013 Actual Amount	2014 Adopted Budget	2014 Amended Budget	2015 Council Final
Revenue					
RE01-Taxes - Taxes	\$0.00	\$35,496.28	\$35,497.00	\$0.00	\$35,497.00
Revenue Totals	\$0.00	\$35,496.28	\$35,497.00	\$0.00	\$35,497.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$35,496.28	\$35,497.00	\$0.00	\$35,497.00
Revenue Totals:	\$0.00	\$35,496.28	\$35,497.00	\$0.00	\$35,497.00
Expenditure Totals	\$0.00	\$35,496.28	\$35,497.00	\$0.00	\$35,497.00
Fund Total: Tippman Properties MPITIE Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund: 355 Neturen Manufacturing TIF					
Revenue					
RE01-Taxes - Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$222,201.00
Revenue Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$222,201.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$222,201.00
Revenue Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$222,201.00
Expenditure Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$222,201.00
Fund Total: Neturen Manufacturing TIF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund: 501 Gas Utility					
Revenue					
RE06-Enterprise - Enterprise Revenues	\$16,298,612.86	\$25,072,062.85	\$28,393,000.00	\$31,393,000.00	\$29,097,000.00
RE09-Misc - Miscellaneous Revenue	\$46,600.58	\$39,599.11	\$792,000.00	\$792,000.00	\$83,000.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$1,247,000.00	\$0.00
Revenue Totals	\$16,345,213.44	\$25,111,661.96	\$29,185,000.00	\$33,432,000.00	\$30,180,000.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$1,863,167.46	\$1,768,732.10	\$1,908,723.00	\$1,908,723.00	\$1,898,200.00
EX2-Other Exp - Other Expenditures	\$15,518,607.26	\$22,202,830.71	\$27,701,579.00	\$30,698,206.00	\$28,241,800.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$40,000.00
Revenue Totals:	\$16,345,213.44	\$25,111,661.96	\$29,185,000.00	\$33,432,000.00	\$30,180,000.00
Expenditure Totals	\$17,381,774.72	\$23,971,562.81	\$29,610,302.00	\$32,606,929.00	\$30,180,000.00
Fund Total: Gas Utility	(\$1,036,561.28)	\$1,140,099.15	(\$425,302.00)	\$825,071.00	\$0.00
Fund: 502 Electric Utility					
Revenue					
RE01-Taxes - Taxes	\$2,455,177.52	\$2,390,664.54	\$2,436,000.00	\$2,436,000.00	\$2,414,000.00
RE06-Enterprise - Enterprise Revenues	\$60,753,813.33	\$58,907,022.18	\$71,438,000.00	\$71,438,000.00	\$78,044,000.00
RE09-Misc - Miscellaneous Revenue	\$281,305.82	\$240,753.78	\$822,000.00	\$822,000.00	\$390,000.00
RE10-Financing - Other Financing Sources	\$20,800.00	\$4,015,840.00	\$4,015,000.00	\$15,000.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$500,000.00	\$300,000.00	\$9,340,000.00	\$4,040,000.00
Revenue Totals	\$63,511,096.67	\$66,054,280.50	\$79,011,000.00	\$84,051,000.00	\$84,888,000.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$10,583,852.81	\$9,437,971.58	\$9,953,839.00	\$9,949,226.00	\$10,334,500.00
EX2-Other Exp - Other Expenditures	\$59,651,167.49	\$49,906,056.83	\$66,471,435.00	\$68,297,536.00	\$70,513,500.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX4-Debt Serv - Debt Service	\$13,110.00	\$4,057,754.32	\$4,060,000.00	\$4,065,613.00	\$4,040,000.00
Revenue Totals:	\$63,511,096.67	\$66,054,280.50	\$79,011,000.00	\$84,051,000.00	\$84,888,000.00
Expenditure Totals	\$70,248,130.30	\$63,401,782.73	\$80,485,274.00	\$82,312,375.00	\$84,888,000.00
Fund Total: Electric Utility	(\$6,737,033.63)	\$2,652,497.77	(\$1,474,274.00)	\$1,738,625.00	\$0.00
Fund: 503 Water Utility					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE04-Chg Serv - Charges For Services	\$13,200.00	\$14,300.00	\$13,200.00	\$13,200.00	\$15,000.00
RE06-Enterprise - Enterprise Revenues	\$14,525,530.85	\$14,336,456.15	\$14,358,000.00	\$14,879,169.00	\$12,963,000.00
RE09-Misc - Miscellaneous Revenue	\$162,419.23	\$180,311.32	\$432,800.00	\$432,800.00	\$713,000.00
RE10-Financing - Other Financing Sources	\$5,934,788.00	\$6,716,492.40	\$6,715,000.00	\$6,715,000.00	\$6,690,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$20,635,938.08	\$21,247,559.87	\$21,519,000.00	\$22,040,169.00	\$20,381,000.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$3,749,741.86	\$3,416,751.78	\$3,034,715.00	\$3,140,715.00	\$2,840,300.00
EX2-Other Exp - Other Expenditures	\$11,174,271.60	\$10,218,249.00	\$11,702,385.00	\$11,100,133.00	\$10,783,800.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX4-Debt Serv - Debt Service	\$5,995,471.14	\$6,786,594.12	\$6,781,900.00	\$6,807,288.00	\$6,756,900.00
Revenue Totals:	\$20,635,938.08	\$21,247,559.87	\$21,519,000.00	\$22,040,169.00	\$20,381,000.00
Expenditure Totals	\$20,919,484.60	\$20,421,594.90	\$21,519,000.00	\$21,048,136.00	\$20,381,000.00
Fund Total: Water Utility	(\$283,546.52)	\$825,964.97	\$0.00	\$992,033.00	\$0.00
Fund: 504 Wastewater Utility					

	2012 Actual Amount	2013 Actual Amount	2014 Adopted Budget	2014 Amended Budget	2015 Council Final
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE06-Enterprise - Enterprise Revenues	\$12,077,309.80	\$14,226,445.07	\$12,680,000.00	\$12,680,000.00	\$13,543,000.00
RE09-Misc - Miscellaneous Revenue	\$135,378.88	\$103,659.98	\$440,000.00	\$440,000.00	\$435,000.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$12,212,688.68	\$14,330,105.05	\$13,120,000.00	\$13,120,000.00	\$13,978,000.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$2,486,160.50	\$2,378,022.30	\$2,345,206.00	\$2,444,679.00	\$1,971,100.00
EX2-Other Exp - Other Expenditures	\$8,937,137.59	\$11,897,196.71	\$10,745,258.00	\$12,109,665.00	\$12,006,900.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX4-Debt Serv - Debt Service	\$19,933.51	\$29,533.06	\$29,536.00	\$29,536.00	\$0.00
Revenue Totals:	\$12,212,688.68	\$14,330,105.05	\$13,120,000.00	\$13,120,000.00	\$13,978,000.00
Expenditure Totals	\$11,443,231.60	\$14,304,752.07	\$13,120,000.00	\$14,583,880.00	\$13,978,000.00
Fund Total: Wastewater Utility	\$769,457.08	\$25,352.98	\$0.00	(\$1,463,880.00)	\$0.00
Fund: 512 Gas Construction Fund					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$41,821.46	\$0.00	\$0.00	\$0.00	\$0.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$41,821.46	\$0.00	\$0.00	\$0.00	\$0.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX3-Cap Imp - Capital Improvements	\$700,295.25	\$37,846.20	\$0.00	\$0.00	\$0.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$41,821.46	\$0.00	\$0.00	\$0.00	\$0.00
Expenditure Totals	\$700,295.25	\$37,846.20	\$0.00	\$0.00	\$0.00
Fund Total: Gas Construction Fund	(\$658,473.79)	(\$37,846.20)	\$0.00	\$0.00	\$0.00
Fund: 515 Gas Cap Imprmt Fund					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$0.00	\$700,000.00	\$700,000.00	\$0.00
RE06-Enterprise - Enterprise Revenues	\$15,534.00	\$12,942.00	\$17,000.00	\$17,000.00	\$17,000.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$1,228,550.00	\$473,841.00	\$1,489,642.00	\$2,194,642.00	\$1,805,000.00
Revenue Totals	\$1,244,084.00	\$486,783.00	\$2,206,642.00	\$2,911,642.00	\$1,822,000.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX3-Cap Imp - Capital Improvements	\$1,346,396.62	\$2,759,390.88	\$4,706,642.00	\$4,415,591.00	\$1,402,000.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$1,244,084.00	\$486,783.00	\$2,206,642.00	\$2,911,642.00	\$1,822,000.00
Expenditure Totals	\$1,346,396.62	\$2,759,390.88	\$4,706,642.00	\$4,415,591.00	\$1,402,000.00
Fund Total: Gas Cap Imprmt Fund	(\$102,312.62)	(\$2,272,607.88)	(\$2,500,000.00)	(\$1,503,949.00)	\$420,000.00
Fund: 516 Gas Rate Stabilization Fd					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$2,851.24	\$4,048.20	\$2,500.00	\$2,500.00	\$5,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$2,851.24	\$4,048.20	\$2,500.00	\$2,500.00	\$5,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$1,247,000.00	\$0.00
Revenue Totals:	\$2,851.24	\$4,048.20	\$2,500.00	\$2,500.00	\$5,000.00
Expenditure Totals	\$0.00	\$0.00	\$0.00	\$1,247,000.00	\$0.00
Fund Total: Gas Rate Stabilization Fd	\$2,851.24	\$4,048.20	\$2,500.00	(\$1,244,500.00)	\$5,000.00
Fund: 517 Gas System Reserve Fund					
Revenue					
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$705,000.00	\$0.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Expenditure Totals	\$0.00	\$0.00	\$0.00	\$705,000.00	\$0.00
Fund Total: Gas System Reserve Fund	\$0.00	\$0.00	\$0.00	(\$705,000.00)	\$0.00
Fund: 518 Gas Bond Service Fund					
Revenue					

	2012 Actual Amount	2013 Actual Amount	2014 Adopted Budget	2014 Amended Budget	2015 Council Final
RE09-Misc - Miscellaneous Revenue	\$110.39	\$109.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$1,670,338.05	\$1,669,178.90	\$1,669,740.00	\$1,669,740.00	\$1,670,000.00
Revenue Totals	\$1,670,448.44	\$1,669,287.90	\$1,669,740.00	\$1,669,740.00	\$1,670,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX4-Debt Serv - Debt Service	\$1,670,737.00	\$1,669,237.50	\$1,669,740.00	\$1,669,740.00	\$1,670,000.00
Revenue Totals:	\$1,670,448.44	\$1,669,287.90	\$1,669,740.00	\$1,669,740.00	\$1,670,000.00
Expenditure Totals	\$1,670,737.00	\$1,669,237.50	\$1,669,740.00	\$1,669,740.00	\$1,670,000.00
Fund Total: Gas Bond Service Fund	(\$288.56)	\$50.40	\$0.00	\$0.00	\$0.00
Fund: 522 Electric Construction Fd					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$8,000.00	\$8,000.00	\$0.00
RE10-Financing - Other Financing Sources	\$4,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$297,202.66	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$4,297,202.66	\$0.00	\$8,000.00	\$8,000.00	\$0.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX3-Cap Imp - Capital Improvements	\$1,931,501.76	\$741,308.57	\$3,198,000.00	\$353,985.00	\$0.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$4,297,202.66	\$0.00	\$8,000.00	\$8,000.00	\$0.00
Expenditure Totals	\$1,931,501.76	\$741,308.57	\$3,198,000.00	\$353,985.00	\$0.00
Fund Total: Electric Construction Fd	\$2,365,700.90	(\$741,308.57)	(\$3,190,000.00)	(\$345,985.00)	\$0.00
Fund: 524 Hydroelectric Optrns Fund					
Revenue					
RE06-Enterprise - Enterprise Revenues	\$777,304.82	\$794,462.68	\$1,652,000.00	\$1,952,000.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$1,746.75	\$1,348.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$3,122,000.00
Revenue Totals	\$779,051.57	\$795,810.68	\$1,652,000.00	\$1,952,000.00	\$3,122,000.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$413,418.53	\$421,967.80	\$1,097,452.00	\$1,147,452.00	\$1,239,500.00
EX2-Other Exp - Other Expenditures	\$44,710.11	\$1,053,929.13	\$504,548.00	\$614,337.00	\$40,500.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$1,842,000.00
Revenue Totals:	\$779,051.57	\$795,810.68	\$1,652,000.00	\$1,952,000.00	\$3,122,000.00
Expenditure Totals	\$458,128.64	\$1,475,896.93	\$1,602,000.00	\$1,761,789.00	\$3,122,000.00
Fund Total: Hydroelectric Optrns Fund	\$320,922.93	(\$680,086.25)	\$50,000.00	\$190,211.00	\$0.00
Fund: 525 Electric Cap Imprvmt Fund					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$200,000.00	\$0.00	\$0.00	\$0.00	\$0.00
RE06-Enterprise - Enterprise Revenues	\$4,421.00	\$5,570.00	\$3,000.00	\$3,000.00	\$6,000.00
RE09-Misc - Miscellaneous Revenue	\$483,744.61	\$291,943.48	\$0.00	\$0.00	\$28,656,000.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$4,000,000.00	\$4,000,000.00	\$0.00
RE11-Transfers - Transfers In	\$10,573,000.00	\$1,863,413.00	\$0.00	\$0.00	\$1,120,000.00
Revenue Totals	\$11,261,165.61	\$2,160,926.48	\$4,003,000.00	\$4,003,000.00	\$29,782,000.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$6,274,000.00
EX3-Cap Imp - Capital Improvements	\$5,793,993.78	\$5,842,927.28	\$5,289,560.00	\$6,085,911.00	\$6,668,000.00
Revenue Totals:	\$11,261,165.61	\$2,160,926.48	\$4,003,000.00	\$4,003,000.00	\$29,782,000.00
Expenditure Totals	\$5,793,993.78	\$5,842,927.28	\$5,289,560.00	\$6,085,911.00	\$12,942,000.00
Fund Total: Electric Cap Imprvmt Fund	\$5,467,171.83	(\$3,682,000.80)	(\$1,286,560.00)	(\$2,082,911.00)	\$16,840,000.00
Fund: 526 Elec Rate Stabiztn Fund					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$3,109.21	\$1,592.41	\$8,000.00	\$8,000.00	\$4,000.00
RE11-Transfers - Transfers In	\$0.00	\$500,000.00	\$0.00	\$3,015,000.00	\$3,892,000.00
Revenue Totals	\$3,109.21	\$501,592.41	\$8,000.00	\$3,023,000.00	\$3,896,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$500,000.00	\$0.00	\$5,000,000.00	\$4,000.00
Revenue Totals:	\$3,109.21	\$501,592.41	\$8,000.00	\$3,023,000.00	\$3,896,000.00
Expenditure Totals	\$0.00	\$500,000.00	\$0.00	\$5,000,000.00	\$4,000.00
Fund Total: Elec Rate Stabiztn Fund	\$3,109.21	\$1,592.41	\$8,000.00	(\$1,977,000.00)	\$3,892,000.00
Fund: 527 Elec System Reserve Fund					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$4,554.36	\$2,191.98	\$4,000.00	\$7,579.00	\$10,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$342,000.00
Revenue Totals	\$4,554.36	\$2,191.98	\$4,000.00	\$7,579.00	\$352,000.00

	2012 Actual Amount	2013 Actual Amount	2014 Adopted Budget	2014 Amended Budget	2015 Council Final
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$4,040,000.00	\$3,116,000.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$4,554.36	\$2,191.98	\$4,000.00	\$7,579.00	\$352,000.00
Expenditure Totals	\$0.00	\$0.00	\$0.00	\$4,040,000.00	\$3,116,000.00
Fund Total: Elec System Reserve Fund	\$4,554.36	\$2,191.98	\$4,000.00	(\$4,032,421.00)	(\$2,764,000.00)
Fund: 528 92 Electric Bd Service Fd					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$840.92	\$828.16	\$850.00	\$850.00	\$0.00
RE11-Transfers - Transfers In	\$14,363,644.74	\$14,608,336.00	\$15,373,475.00	\$15,373,475.00	\$7,885,000.00
Revenue Totals	\$14,364,485.66	\$14,609,164.16	\$15,374,325.00	\$15,374,325.00	\$7,885,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX4-Debt Serv - Debt Service	\$14,541,252.26	\$14,518,909.69	\$15,373,475.00	\$15,373,475.00	\$7,885,000.00
Revenue Totals:	\$14,364,485.66	\$14,609,164.16	\$15,374,325.00	\$15,374,325.00	\$7,885,000.00
Expenditure Totals	\$14,541,252.26	\$14,518,909.69	\$15,373,475.00	\$15,373,475.00	\$7,885,000.00
Fund Total: 92 Electric Bd Service Fd	(\$176,766.60)	\$90,254.47	\$850.00	\$850.00	\$0.00
Fund: 529 Electric Debt Rductn Resv					
Revenue					
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Expenditure Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Total: Electric Debt Rductn Resv	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund: 530 Water Sys Spec. Proj Fund					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Expenditure Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Total: Water Sys Spec. Proj Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund: 531 Water Construction Fund					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$97,583.41	\$0.00	\$1,000.00	\$1,000.00	\$3,000.00
RE10-Financing - Other Financing Sources	\$790,000.00	\$0.00	\$0.00	\$0.00	\$14,390,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$887,583.41	\$0.00	\$1,000.00	\$1,000.00	\$14,393,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$2,400,000.00	\$0.00	\$0.00	\$0.00	\$750,000.00
EX3-Cap Imp - Capital Improvements	\$1,832,475.46	\$2,864,026.71	\$699,270.00	\$1,067,365.00	\$3,283,000.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$6,100,000.00
Revenue Totals:	\$887,583.41	\$0.00	\$1,000.00	\$1,000.00	\$14,393,000.00
Expenditure Totals	\$4,232,475.46	\$2,864,026.71	\$699,270.00	\$1,067,365.00	\$10,133,000.00
Fund Total: Water Construction Fund	(\$3,344,892.05)	(\$2,864,026.71)	(\$698,270.00)	(\$1,066,365.00)	\$4,260,000.00
Fund: 535 Water Cap Imprmt Fund					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE06-Enterprise - Enterprise Revenues	\$89,930.50	\$66,650.00	\$124,000.00	\$124,000.00	\$125,000.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$2,397,695.00	\$1,034,345.00	\$1,703,299.00	\$1,703,299.00	\$824,100.00
Revenue Totals	\$2,487,625.50	\$1,100,995.00	\$1,827,299.00	\$1,827,299.00	\$949,100.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$168,000.00
EX3-Cap Imp - Capital Improvements	\$1,375,719.37	\$1,760,342.63	\$1,500,254.00	\$1,663,543.00	\$1,665,000.00
Revenue Totals:	\$2,487,625.50	\$1,100,995.00	\$1,827,299.00	\$1,827,299.00	\$949,100.00
Expenditure Totals	\$1,375,719.37	\$1,760,342.63	\$1,500,254.00	\$1,663,543.00	\$1,833,000.00

	2012 Actual Amount	2013 Actual Amount	2014 Adopted Budget	2014 Amended Budget	2015 Council Final
Fund Total: Water Cap Imprmt Fund	\$1,111,906.13	(\$659,347.63)	\$327,045.00	\$163,756.00	(\$883,900.00)
Fund: 536 Water Rate Stabilztn Fund					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$14,970.24	\$11,172.96	\$8,000.00	\$8,000.00	\$8,000.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$14,970.24	\$11,172.96	\$8,000.00	\$8,000.00	\$8,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$8,000.00
Revenue Totals:	\$14,970.24	\$11,172.96	\$8,000.00	\$8,000.00	\$8,000.00
Expenditure Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$8,000.00
Fund Total: Water Rate Stabilztn Fund	\$14,970.24	\$11,172.96	\$8,000.00	\$8,000.00	\$0.00
Fund: 537 Water System Reserve Fund					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$2,400,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$2,400,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$2,400,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Expenditure Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Total: Water System Reserve Fund	\$2,400,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund: 538 Water Bond Service Fund					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$129.08	\$123.03	\$150.00	\$150.00	\$150.00
RE11-Transfers - Transfers In	\$2,011,236.48	\$2,094,561.55	\$2,314,720.00	\$2,314,720.00	\$2,603,000.00
Revenue Totals	\$2,011,365.56	\$2,094,684.58	\$2,314,870.00	\$2,314,870.00	\$2,603,150.00
Expenditures					
EX4-Debt Serv - Debt Service	\$2,116,006.22	\$2,122,916.61	\$2,314,720.00	\$2,314,720.00	\$2,603,000.00
Revenue Totals:	\$2,011,365.56	\$2,094,684.58	\$2,314,870.00	\$2,314,870.00	\$2,603,150.00
Expenditure Totals	\$2,116,006.22	\$2,122,916.61	\$2,314,720.00	\$2,314,720.00	\$2,603,000.00
Fund Total: Water Bond Service Fund	(\$104,640.66)	(\$28,232.03)	\$150.00	\$150.00	\$150.00
Fund: 540 Wastewater Sp Proj fund					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Expenditure Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Total: Wastewater Sp Proj fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund: 541 Wastewater Constructn Fd					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$33,000.00	\$33,000.00	\$30,000.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$4,200,000.00	\$4,200,000.00	\$856,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$0.00	\$0.00	\$4,233,000.00	\$4,233,000.00	\$886,000.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX3-Cap Imp - Capital Improvements	\$5,242,055.33	\$3,327,314.08	\$16,919,000.00	\$13,970,283.00	\$17,588,000.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$0.00	\$0.00	\$4,233,000.00	\$4,233,000.00	\$886,000.00
Expenditure Totals	\$5,242,055.33	\$3,327,314.08	\$16,919,000.00	\$13,970,283.00	\$17,588,000.00
Fund Total: Wastewater Constructn Fd	(\$5,242,055.33)	(\$3,327,314.08)	(\$12,686,000.00)	(\$9,737,283.00)	(\$16,702,000.00)
Fund: 543 Riverside Nature Area Con					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$71.65	\$58.66	\$50.00	\$50.00	\$50.00
Revenue Totals	\$71.65	\$58.66	\$50.00	\$50.00	\$50.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$71.65	\$58.66	\$50.00	\$50.00	\$50.00

	2012 Actual Amount	2013 Actual Amount	2014 Adopted Budget	2014 Amended Budget	2015 Council Final
Expenditure Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Total: Riverside Nature Area Con	\$71.65	\$58.66	\$50.00	\$50.00	\$50.00
Fund: 545 Wastewater Cap Imprvmt Fd					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE06-Enterprise - Enterprise Revenues	\$51,623.74	\$192,244.00	\$64,000.00	\$64,000.00	\$65,000.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$2,850,000.00	\$689,283.00	\$2,219,283.00	\$2,396,000.00
Revenue Totals	\$51,623.74	\$3,042,244.00	\$753,283.00	\$2,283,283.00	\$2,461,000.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$930,000.00	\$97,000.00
EX3-Cap Imp - Capital Improvements	\$891,531.34	\$1,032,978.52	\$980,000.00	\$1,233,136.00	\$5,590,000.00
Revenue Totals:	\$51,623.74	\$3,042,244.00	\$753,283.00	\$2,283,283.00	\$2,461,000.00
Expenditure Totals	\$891,531.34	\$1,032,978.52	\$980,000.00	\$2,163,136.00	\$5,687,000.00
Fund Total: Wastewater Cap Imprvmt Fd	(\$839,907.60)	\$2,009,265.48	(\$226,717.00)	\$120,147.00	(\$3,226,000.00)
Fund: 546 Wastewtr Rate Stabilztn Fd					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$1,541.85	\$789.69	\$4,000.00	\$4,000.00	\$4,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$1,541.85	\$789.69	\$4,000.00	\$4,000.00	\$4,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$1,541.85	\$789.69	\$4,000.00	\$4,000.00	\$4,000.00
Expenditure Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Total: Wastewtr Rate Stabilztn Fd	\$1,541.85	\$789.69	\$4,000.00	\$4,000.00	\$4,000.00
Fund: 547 Wastewater Sys Reserve Fd					
Revenue					
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$930,000.00	\$97,000.00
Revenue Totals	\$0.00	\$0.00	\$0.00	\$930,000.00	\$97,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$0.00	\$0.00	\$0.00	\$930,000.00	\$97,000.00
Expenditure Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Total: Wastewater Sys Reserve Fd	\$0.00	\$0.00	\$0.00	\$930,000.00	\$97,000.00
Fund: 548 Wastewater Bond Service					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$2,852.21	\$1,585.78	\$3,000.00	\$3,000.00	\$0.00
RE11-Transfers - Transfers In	\$4,472,693.01	\$4,560,213.98	\$4,852,100.00	\$4,852,100.00	\$4,844,858.00
Revenue Totals	\$4,475,545.22	\$4,561,799.76	\$4,855,100.00	\$4,855,100.00	\$4,844,858.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX4-Debt Serv - Debt Service	\$4,596,249.50	\$4,604,384.85	\$4,852,100.00	\$4,852,100.00	\$4,844,370.00
Revenue Totals:	\$4,475,545.22	\$4,561,799.76	\$4,855,100.00	\$4,855,100.00	\$4,844,858.00
Expenditure Totals	\$4,596,249.50	\$4,604,384.85	\$4,852,100.00	\$4,852,100.00	\$4,844,370.00
Fund Total: Wastewater Bond Service	(\$120,704.28)	(\$42,585.09)	\$3,000.00	\$3,000.00	\$488.00
Fund: 550 Parking Fund					
Revenue					
RE06-Enterprise - Enterprise Revenues	\$347,851.86	\$276,290.94	\$217,000.00	\$217,000.00	\$219,500.00
RE09-Misc - Miscellaneous Revenue	\$17,639.37	\$9,655.74	\$8,000.00	\$8,000.00	\$8,000.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$384,344.38	\$54,493.76	\$53,819.00	\$53,819.00	\$53,069.00
Revenue Totals	\$749,835.61	\$340,440.44	\$278,819.00	\$278,819.00	\$280,569.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$240,956.64	\$159,394.48	\$113,063.00	\$114,063.00	\$119,591.00
EX2-Other Exp - Other Expenditures	\$139,689.84	\$146,772.02	\$129,530.00	\$138,887.00	\$180,159.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX4-Debt Serv - Debt Service	\$163,129.38	\$54,493.76	\$53,819.00	\$53,819.00	\$53,069.00
Revenue Totals:	\$749,835.61	\$340,440.44	\$278,819.00	\$278,819.00	\$280,569.00
Expenditure Totals	\$543,775.86	\$360,660.26	\$296,412.00	\$306,769.00	\$352,819.00
Fund Total: Parking Fund	\$206,059.75	(\$20,219.82)	(\$17,593.00)	(\$27,950.00)	(\$72,250.00)
Fund: 551 Pkg Capital Imprvmt Fund					
Revenue					
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

	2012 Actual Amount	2013 Actual Amount	2014 Adopted Budget	2014 Amended Budget	2015 Council Final
Revenue Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Expenditure Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Total: Pkg Capital Imprvmt Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund: 560 Golf Fund					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE04-Chg Serv - Charges For Services	\$16,280.00	\$15,180.00	\$13,200.00	\$13,200.00	\$15,638.00
RE05-Recreation - Recreation Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE06-Enterprise - Enterprise Revenues	\$827,456.13	\$1,069,183.70	\$1,261,200.00	\$1,261,200.00	\$1,224,975.00
RE09-Misc - Miscellaneous Revenue	\$170,089.47	\$8,410.28	\$4,800.00	\$4,800.00	\$4,740.00
RE10-Financing - Other Financing Sources	\$0.00	\$475,750.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$243,296.00	\$21,782.00	\$119,954.00	\$258,683.00	\$118,456.00
Revenue Totals	\$1,257,121.60	\$1,590,305.98	\$1,399,154.00	\$1,537,883.00	\$1,363,809.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$401,974.22	\$549,147.49	\$679,057.00	\$556,706.00	\$614,170.00
EX2-Other Exp - Other Expenditures	\$494,774.21	\$598,117.35	\$600,714.00	\$636,811.00	\$625,000.00
EX3-Cap Imp - Capital Improvements	\$9,837.00	\$467,236.12	\$0.00	\$8,500.00	\$0.00
EX4-Debt Serv - Debt Service	\$243,296.00	\$21,782.00	\$119,954.00	\$218,683.00	\$118,456.00
Revenue Totals:	\$1,257,121.60	\$1,590,305.98	\$1,399,154.00	\$1,537,883.00	\$1,363,809.00
Expenditure Totals	\$1,149,881.43	\$1,636,282.96	\$1,399,725.00	\$1,420,700.00	\$1,357,626.00
Fund Total: Golf Fund	\$107,240.17	(\$45,976.98)	(\$571.00)	\$117,183.00	\$6,183.00
Fund: 561 Golf Rate Stblztn Fund					
Revenue					
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Expenditure Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Total: Golf Rate Stblztn Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund: 610 Fleet Maintenance Fund					
Revenue					
RE04-Chg Serv - Charges For Services	\$2,103,325.87	\$2,688,868.15	\$2,820,122.00	\$2,820,122.00	\$2,820,122.00
RE09-Misc - Miscellaneous Revenue	\$12,288.63	\$7,452.33	\$15,000.00	\$15,000.00	\$15,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$2,115,614.50	\$2,696,320.48	\$2,835,122.00	\$2,835,122.00	\$2,835,122.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$699,511.65	\$800,048.62	\$962,035.00	\$923,371.00	\$1,018,674.00
EX2-Other Exp - Other Expenditures	\$1,623,771.12	\$1,775,319.81	\$1,858,087.00	\$1,847,115.00	\$1,948,087.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$45,000.00
Revenue Totals:	\$2,115,614.50	\$2,696,320.48	\$2,835,122.00	\$2,835,122.00	\$2,835,122.00
Expenditure Totals	\$2,323,282.77	\$2,575,368.43	\$2,820,122.00	\$2,770,486.00	\$3,011,761.00
Fund Total: Fleet Maintenance Fund	(\$207,668.27)	\$120,952.05	\$15,000.00	\$64,636.00	(\$176,639.00)
Fund: 620 Central Services					
Revenue					
RE04-Chg Serv - Charges For Services	\$5,492,963.60	\$5,376,735.49	\$7,731,616.00	\$7,756,616.00	\$7,780,708.00
RE06-Enterprise - Enterprise Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$2,600.00	\$2,600.00	\$10,312.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$5,492,963.60	\$5,376,735.49	\$7,734,216.00	\$7,759,216.00	\$7,791,020.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$3,422,554.28	\$3,403,098.64	\$4,300,295.00	\$4,156,795.00	\$4,928,265.00
EX2-Other Exp - Other Expenditures	\$1,965,851.14	\$1,942,666.35	\$2,983,323.00	\$2,704,996.00	\$2,747,755.00
EX3-Cap Imp - Capital Improvements	\$105,317.47	\$42,025.42	\$448,000.00	\$386,184.00	\$273,000.00
Revenue Totals:	\$5,492,963.60	\$5,376,735.49	\$7,734,216.00	\$7,759,216.00	\$7,791,020.00
Expenditure Totals	\$5,493,722.89	\$5,387,790.41	\$7,731,618.00	\$7,247,975.00	\$7,949,020.00
Fund Total: Central Services	(\$759.29)	(\$11,054.92)	\$2,598.00	\$511,241.00	(\$158,000.00)
Fund: 640 Central Benefits Fund					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE10-Financing - Other Financing Sources	\$1,160,736.38	\$616,260.46	\$0.00	\$0.00	\$0.00

	2012 Actual Amount	2013 Actual Amount	2014 Adopted Budget	2014 Amended Budget	2015 Council Final
Revenue Totals	\$1,160,736.38	\$616,260.46	\$0.00	\$0.00	\$0.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$400,000.00
Revenue Totals:	\$1,160,736.38	\$616,260.46	\$0.00	\$0.00	\$0.00
Expenditure Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$400,000.00
Fund Total: Central Benefits Fund	\$1,160,736.38	\$616,260.46	\$0.00	\$0.00	(\$400,000.00)
Fund: 715 Unclaimed Monies Fund					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$7,500.00
Revenue Totals	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$7,500.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$852.00	\$46.68	\$5,000.00	\$10,000.00	\$100,000.00
Revenue Totals:	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$7,500.00
Expenditure Totals	\$852.00	\$46.68	\$5,000.00	\$10,000.00	\$100,000.00
Fund Total: Unclaimed Monies Fund	(\$852.00)	(\$46.68)	\$0.00	(\$5,000.00)	(\$92,500.00)
Fund: 730 Benninghoffen Trust Fund					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$633.01	\$175.73	\$500.00	\$500.00	\$500.00
Revenue Totals	\$633.01	\$175.73	\$500.00	\$500.00	\$500.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$617.84	\$224.22	\$500.00	\$500.00	\$500.00
Revenue Totals:	\$633.01	\$175.73	\$500.00	\$500.00	\$500.00
Expenditure Totals	\$617.84	\$224.22	\$500.00	\$500.00	\$500.00
Fund Total: Benninghoffen Trust Fund	\$15.17	(\$48.49)	\$0.00	\$0.00	\$0.00
Fund: 775 Sinking Fund					
Revenue					
RE08-Spec Assmt - Special Assessments	\$465,240.27	\$499,688.64	\$550,000.00	\$550,000.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$3,941.71	\$2,360.55	\$3,000.00	\$3,000.00	\$3,000.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$3,269,380.67	\$3,215,729.97	\$3,369,480.00	\$3,369,480.00	\$3,870,367.00
Revenue Totals	\$3,738,562.65	\$3,717,779.16	\$3,922,480.00	\$3,922,480.00	\$3,873,367.00
Expenditures					
EX4-Debt Serv - Debt Service	\$3,983,179.21	\$3,895,879.89	\$3,992,191.00	\$3,992,191.00	\$3,870,367.00
Revenue Totals:	\$3,738,562.65	\$3,717,779.16	\$3,922,480.00	\$3,922,480.00	\$3,873,367.00
Expenditure Totals	\$3,983,179.21	\$3,895,879.89	\$3,992,191.00	\$3,992,191.00	\$3,870,367.00
Fund Total: Sinking Fund	(\$244,616.56)	(\$178,100.73)	(\$69,711.00)	(\$69,711.00)	\$3,000.00
Fund: 800 CDBG - Revolving Loan Fd					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$304.14	\$310.34	\$500.00	\$500.00	\$500.00
RE10-Financing - Other Financing Sources	\$96,142.73	\$75,924.43	\$120,000.00	\$120,000.00	\$120,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$96,446.87	\$76,234.77	\$120,500.00	\$120,500.00	\$120,500.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$56,954.93	\$120,080.98	\$500.00	\$91,858.00	\$500.00
Revenue Totals:	\$96,446.87	\$76,234.77	\$120,500.00	\$120,500.00	\$120,500.00
Expenditure Totals	\$56,954.93	\$120,080.98	\$500.00	\$91,858.00	\$500.00
Fund Total: CDBG - Revolving Loan Fd	\$39,491.94	(\$43,846.21)	\$120,000.00	\$28,642.00	\$120,000.00
Fund: 801 HOME - Revolving Loan Fnd					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Expenditure Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Total: HOME - Revolving Loan Fnd	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund: 802 Neighborhood Stabl.Prgm					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$220,619.49	\$185,900.65	\$0.00	\$0.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$8,125.85	\$15,950.00	\$6,456.00	\$36,456.00	\$21,656.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$228,745.34	\$201,850.65	\$6,456.00	\$36,456.00	\$21,656.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$69.27	\$0.00	\$0.00	\$0.00	\$0.00

	2012 Actual Amount	2013 Actual Amount	2014 Adopted Budget	2014 Amended Budget	2015 Council Final
EX2-Other Exp - Other Expenditures	\$228,676.07	\$187,050.65	\$6,456.00	\$36,456.00	\$21,656.00
Revenue Totals:	\$228,745.34	\$201,850.65	\$6,456.00	\$36,456.00	\$21,656.00
Expenditure Totals	\$228,745.34	\$187,050.65	\$6,456.00	\$36,456.00	\$21,656.00
Fund Total: Neighborhood Stabl.Prgm	\$0.00	\$14,800.00	\$0.00	\$0.00	\$0.00
Fund: 804 Neighborhood Stabl. Program 3					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$135,360.90	\$378,635.51	\$128,045.00	\$49,004.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$54,148.00	\$77,068.00	\$45,852.00	\$45,852.00
RE11-Transfers - Transfers In	\$71,650.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$207,010.90	\$432,783.51	\$205,113.00	\$94,856.00	\$45,852.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$206,975.89	\$432,818.52	\$205,113.00	\$94,856.00	\$45,852.00
Revenue Totals:	\$207,010.90	\$432,783.51	\$205,113.00	\$94,856.00	\$45,852.00
Expenditure Totals	\$206,975.89	\$432,818.52	\$205,113.00	\$94,856.00	\$45,852.00
Fund Total: Neighborhood Stabl. Program 3	\$35.01	(\$35.01)	\$0.00	\$0.00	\$0.00
Fund: 909 CDBG 2008 - 2009					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$30,396.25	\$0.00	\$0.00	\$0.00	\$0.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Expenditure Totals	\$30,396.25	\$0.00	\$0.00	\$0.00	\$0.00
Fund Total: CDBG 2008 - 2009	(\$30,396.25)	\$0.00	\$0.00	\$0.00	\$0.00
Fund: 910 CDBG 2009 - 2010					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$46,404.93	\$0.00	\$0.00	\$0.00	\$0.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Expenditure Totals	\$46,404.93	\$0.00	\$0.00	\$0.00	\$0.00
Fund Total: CDBG 2009 - 2010	(\$46,404.93)	\$0.00	\$0.00	\$0.00	\$0.00
Fund: 911 CDBG 2010-2011					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$130,401.48	\$2,735.00	\$0.00	\$0.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$130,401.48	\$2,735.00	\$0.00	\$0.00	\$0.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$1,326.67	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$158,172.39	\$9,096.42	\$0.00	\$0.00	\$0.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$130,401.48	\$2,735.00	\$0.00	\$0.00	\$0.00
Expenditure Totals	\$159,499.06	\$9,096.42	\$0.00	\$0.00	\$0.00
Fund Total: CDBG 2010-2011	(\$29,097.58)	(\$6,361.42)	\$0.00	\$0.00	\$0.00
Fund: 912 CDBG 2011-2012					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$623,193.56	\$605,339.42	\$71,389.00	\$1,070.00	\$804.00
RE09-Misc - Miscellaneous Revenue	\$14,982.87	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$97,285.00	\$97,285.00	\$97,285.00
Revenue Totals	\$638,176.43	\$605,339.42	\$168,674.00	\$98,355.00	\$98,089.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$158,235.93	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$534,139.61	\$648,978.00	\$168,674.00	\$98,355.00	\$98,089.00
Revenue Totals:	\$638,176.43	\$605,339.42	\$168,674.00	\$98,355.00	\$98,089.00
Expenditure Totals	\$692,375.54	\$648,978.00	\$168,674.00	\$98,355.00	\$98,089.00

	2012 Actual Amount	2013 Actual Amount	2014 Adopted Budget	2014 Amended Budget	2015 Council Final
Fund Total: CDBG 2011-2012	(\$54,199.11)	(\$43,638.58)	\$0.00	\$0.00	\$0.00
Fund: 913 CDBG 2012 - 2013					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$466,432.29	\$788,962.59	\$232,396.00	\$124,221.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$56,458.38	\$87,228.75	\$82,981.00	\$0.00	\$79,199.00
Revenue Totals	\$522,890.67	\$876,191.34	\$315,377.00	\$124,221.00	\$79,199.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$224,257.27	\$148,149.44	\$6,202.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$252,192.02	\$695,163.30	\$309,075.00	\$95,693.00	\$79,199.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$121.69	\$100.00	\$0.00	\$0.00
Revenue Totals:	\$522,890.67	\$876,191.34	\$315,377.00	\$124,221.00	\$79,199.00
Expenditure Totals	\$476,449.29	\$843,434.43	\$315,377.00	\$95,693.00	\$79,199.00
Fund Total: CDBG 2012 - 2013	\$46,441.38	\$32,756.91	\$0.00	\$28,528.00	\$0.00
Fund: 914 CDBG FUND 2014					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$324,977.98	\$1,209,605.00	\$1,085,248.00	\$723,568.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$52,688.00	\$82,534.00	\$82,534.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$32,532.46	\$0.00	\$14,848.00	\$28,208.00
Revenue Totals	\$0.00	\$410,198.44	\$1,292,139.00	\$1,182,630.00	\$751,776.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$199,027.49	\$299,519.00	\$113,872.00	\$7,305.00
EX2-Other Exp - Other Expenditures	\$0.00	\$164,483.86	\$990,120.00	\$1,043,434.00	\$744,471.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$2,500.00	\$0.00	\$0.00
Revenue Totals:	\$0.00	\$410,198.44	\$1,292,139.00	\$1,182,630.00	\$751,776.00
Expenditure Totals	\$0.00	\$363,511.35	\$1,292,139.00	\$1,157,306.00	\$751,776.00
Fund Total: CDBG FUND 2014	\$0.00	\$46,687.09	\$0.00	\$25,324.00	\$0.00
Fund: 915 CDBG FUND 915					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$1,333,914.00	\$1,161,711.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$75,000.00	\$75,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$76,510.00	\$32,463.00
Revenue Totals	\$0.00	\$0.00	\$0.00	\$1,485,424.00	\$1,269,174.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$372,150.00	\$250,175.00
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$1,101,525.00	\$1,015,924.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$3,075.00	\$3,075.00
Revenue Totals:	\$0.00	\$0.00	\$0.00	\$1,485,424.00	\$1,269,174.00
Expenditure Totals	\$0.00	\$0.00	\$0.00	\$1,476,750.00	\$1,269,174.00
Fund Total: CDBG FUND 915	\$0.00	\$0.00	\$0.00	\$8,674.00	\$0.00
Revenue Grand Totals:	\$243,750,193.78	\$247,285,029.84	\$276,055,482.00	\$297,308,923.00	\$322,580,770.00
Expenditure Grand Totals:	\$251,749,742.91	\$252,916,527.62	\$303,598,559.00	\$320,042,777.00	\$323,400,759.00
Net Grand Totals:	(\$7,999,549.13)	(\$5,631,497.78)	(\$27,543,077.00)	(\$22,733,854.00)	(\$819,989.00)