



# City of Hamilton, Ohio 2023 Adopted Annual Budget



**Final Version**



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

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Hamilton  
Ohio**

For the Fiscal Year Beginning

**January 01, 2022**

*Christopher P. Morrill*

Executive Director

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# INTRODUCTION

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# How to Use this Budget Book

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

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

## **Introduction**

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

## **Budget Overview**

The Budget Overview section contains the 2023 Budget in Brief, Strategic Plan, Short-Term Factors, Priorities & Issues, and Personnel Changes.

## **Debt**

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

## **Capital Improvements**

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

## **Departments**

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

## **Fund Summaries**

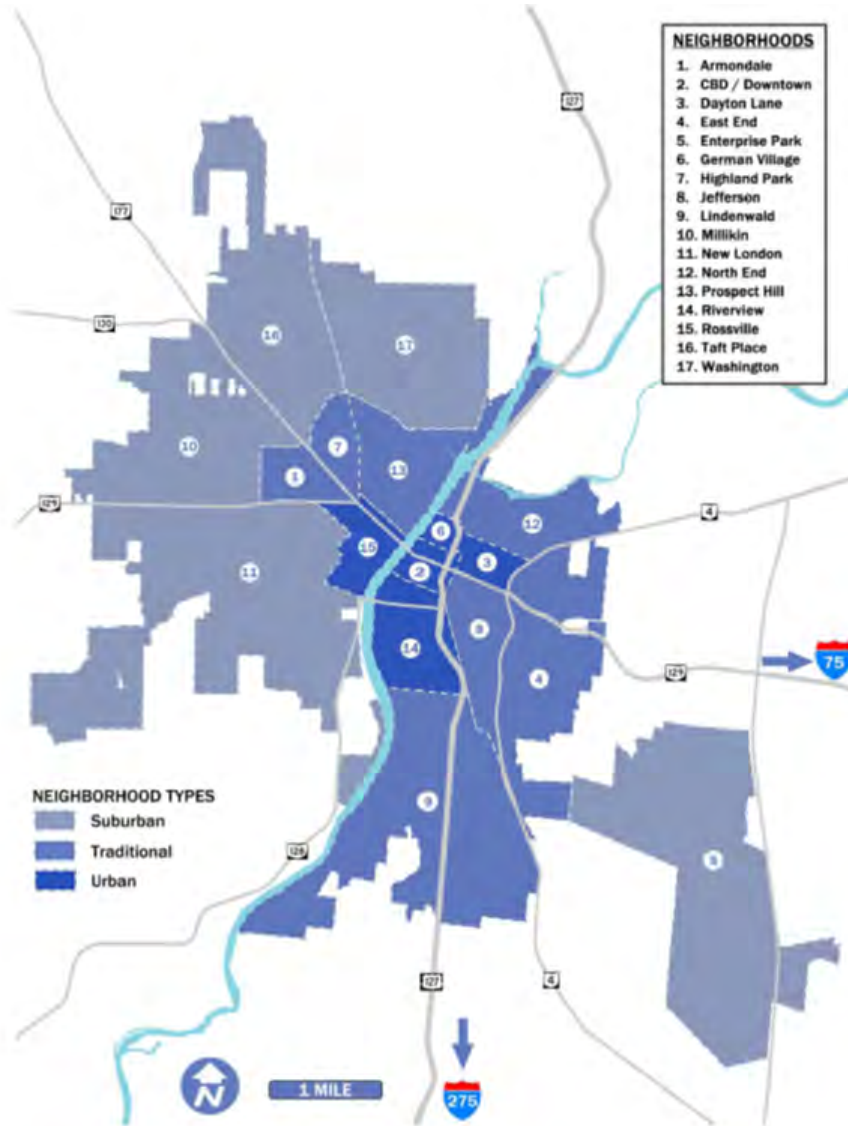
Outlines revenues and expenditures, as well as the purpose, of various City funds, including: General Fund, Special Revenue Funds, Capital Project Funds, Debt Service Fund, Enterprise Funds, Internal Service Funds, and Trust and Agency Funds.

## **Classification Summary**

Outlines in detail the revenues and expenditures of the 2023 Budget approved by the Hamilton City Council.



# Map of Hamilton



# City Organization Chart



## List of Principal Officials

### Elected Officials

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

### Administrative Personnel

#### Appointed Officials

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

#### Executive Directors

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

#### Department Directors

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



# Population Overview



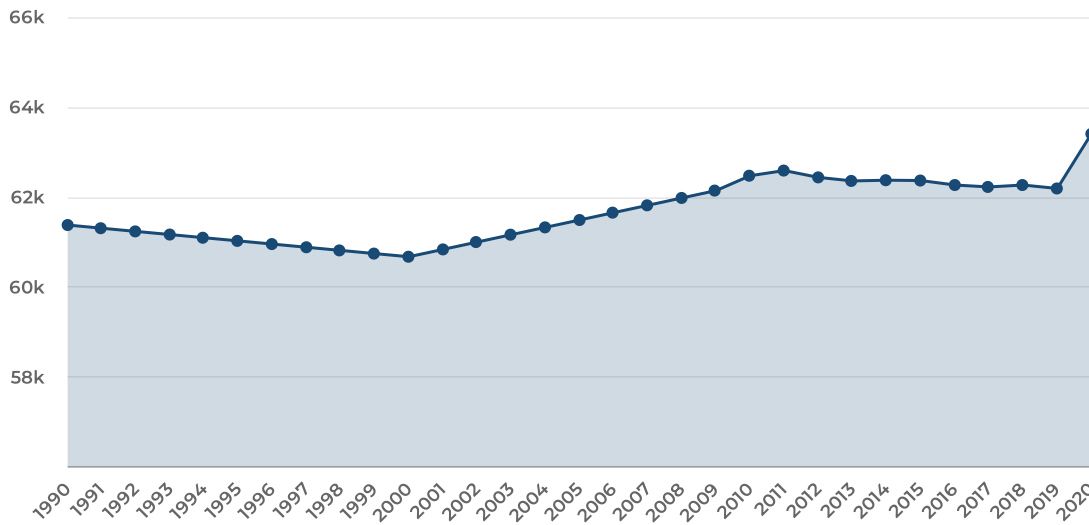
TOTAL POPULATION

**63,399**

▲ **2.0%**  
vs. 2019

GROWTH RANK

**865** out of **2241**  
Municipalities in Ohio



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



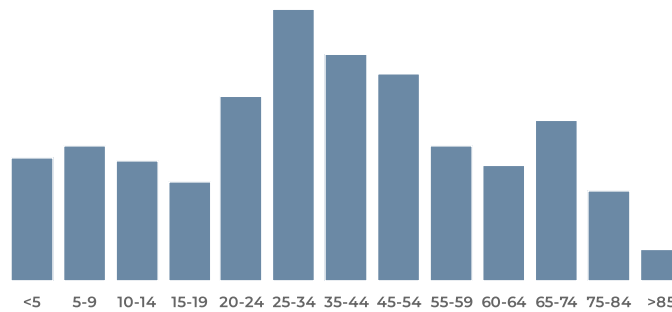
DAYTIME POPULATION

**34,650**

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

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

## POPULATION BY AGE GROUP



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

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

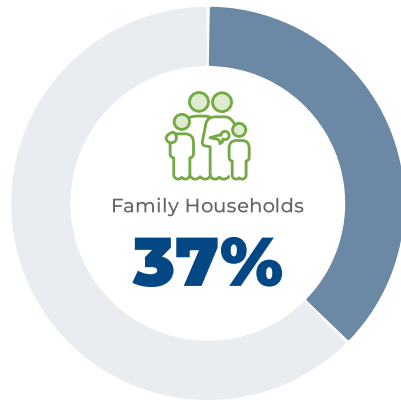


# Household Analysis

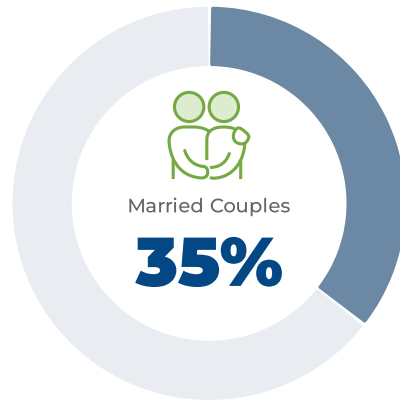
TOTAL HOUSEHOLDS

# 24,116

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



▼ **18%**  
lower than state average



▼ **23%**  
lower than state average



▲ **12%**  
higher than state average



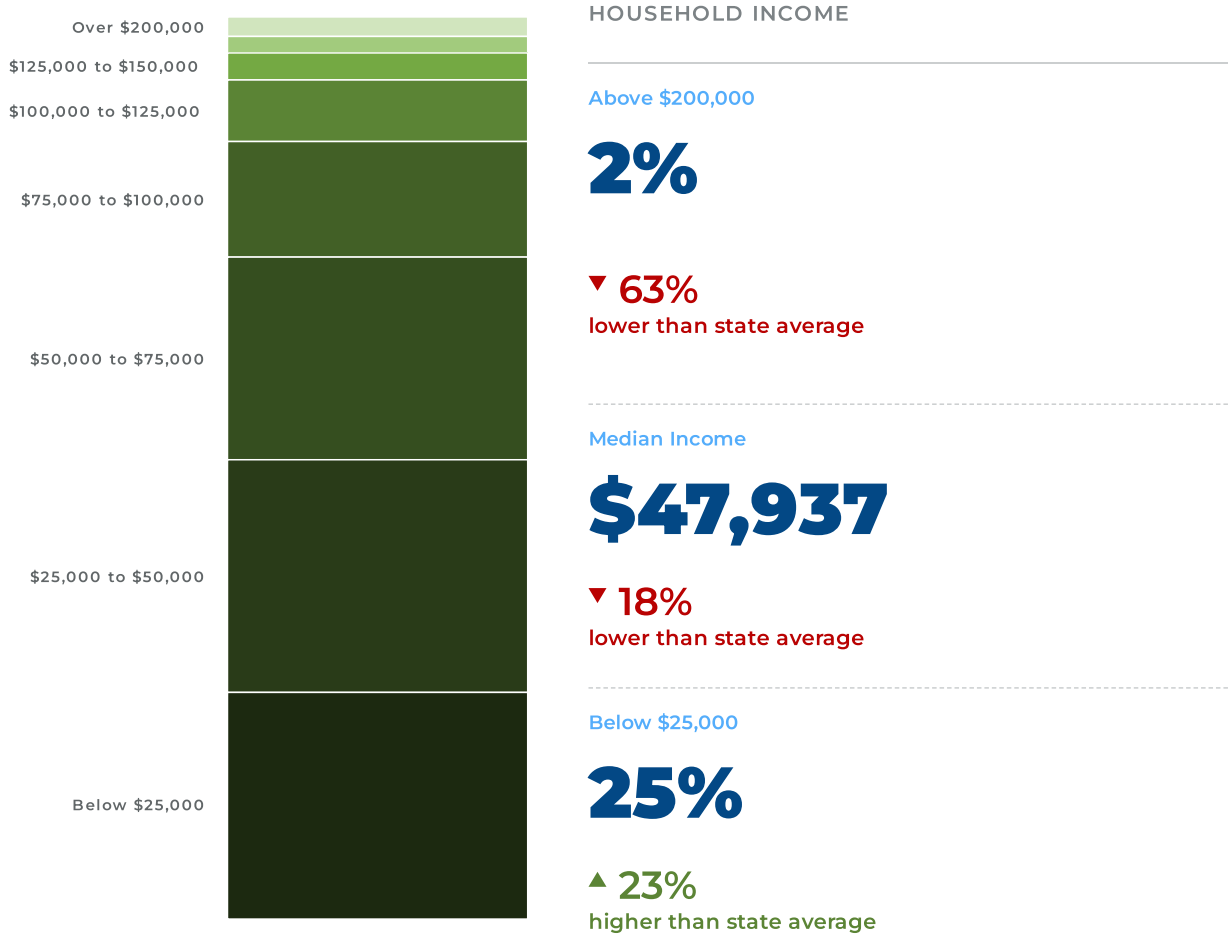
▲ **10%**  
higher than state average

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



# Economic Analysis

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



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

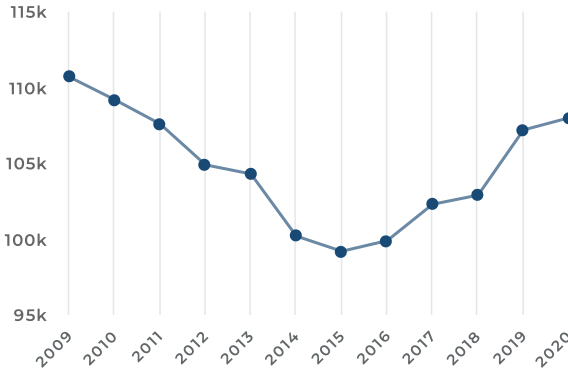


# Housing Overview



2020 MEDIAN HOME VALUE

**\$108,000**

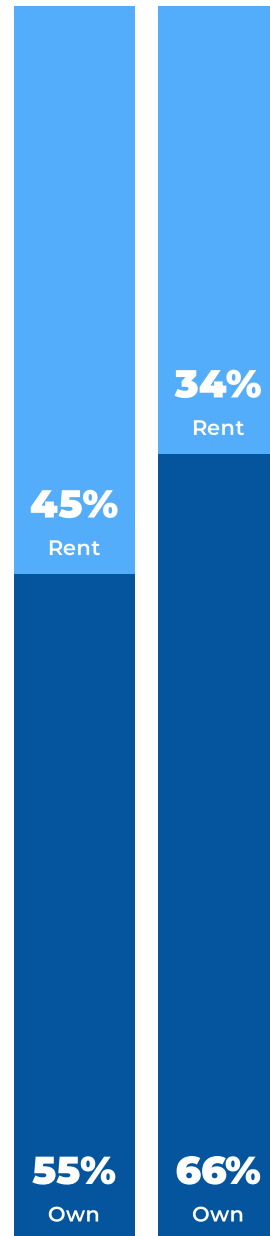


\* Data Source: 2020 US Census Bureau

(<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

## HOME OWNERS VS RENTERS

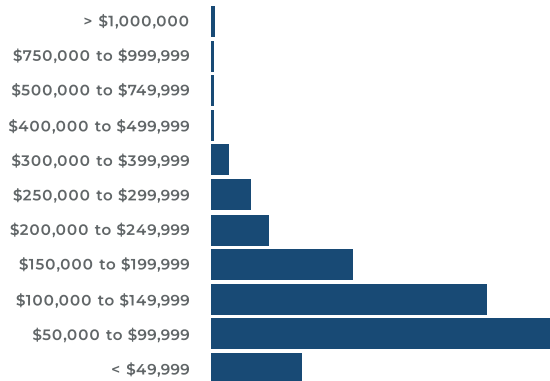
Hamilton State Avg.



\* Data Source: 2020 US Census Bureau

(<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

## HOME VALUE DISTRIBUTION



\* Data Source: 2020 US Census Bureau

(<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.



## About the City of Hamilton



The City of Hamilton is located in the heart of the Cincinnati-Dayton metroplex. The county seat of Butler County, Hamilton covers an area of approximately 22 square miles bisected by the Great Miami River. The population within the city has steadily increased since the 1940s. Today, Hamilton is home to more than 62,000 people.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The City of Hamilton has a bright future ahead. With the opening of the Spooky Nook sports complex, 2022 was a big year for Hamilton. Our ongoing revitalization efforts have brought attention to Hamilton both regionally and nationwide, and will continue to make our community a vibrant place to live, work, and play.



# City of Hamilton Vision / Mission / Values

## VISION

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

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

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

## MISSION

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

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

## VALUES

### Passion for Hamilton

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

### Own the Outcome

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

### Respect

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

### Sense of Urgency

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

### Innovation

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

### Inclusion

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



# Letter from the City Manager

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

In accordance with Section 5.05 of the City Charter, the Proposed FY 2023 Annual All Funds Budget (hereinafter "Budget") of \$359.88 million is submitted for your consideration. The City of Hamilton's Budget and Financial Management Policies, City Council Resolution No. R2012-6-25, and the Government Finance Officers Association (GFOA) "Best Practices" are the framework for the City's fiscal policies and the 2023 Adopted Budget. The budget has been prepared within the framework of City Council's General Fund unencumbered reserve policy (relative to annual operating revenues), as established by Resolution 2012- 6-25. The Public Hearing and first reading of the 2023 Adopted Budget (Appropriations Ordinance) occurred at the City Council meeting on December 7, 2022. In advance of preparing the FY 2023 Budget, staff updated our internal three-year financial forecast (2023-2025). The forecast guides the preparation of the base budget for the upcoming budget cycle while being mindful of expenditures on the immediate three-year horizon.

We are cautiously optimistic that our revenues will continue to grow, which is necessary to support our aging equipment and infrastructure. In the coming years, substantial monies will be needed for many projects, including debt service for the new Criminal Justice Complex, a new firehouse (construction to begin in 2023), medic units, and street improvements.

## Strategic Priorities for 2023

The 2023 budget places an emphasis on three strategic priorities: public safety, neighborhood development and sustainability.

### Public Safety

I often think about Maslow's hierarchy of needs, and how without a safe, clean environment, our City cannot prosper. For this reason, you will see a strong focus on public safety in the 2023 budget. Public Safety (Fire, Police, Municipal Courts and 911 Dispatch) accounts for 66.45% of the General Fund Budget, or \$36,849,250. The Public Safety Budget includes the cost of seven School Resource Officers (SROs), which are reimbursed 75% by Hamilton City Schools. It also includes three sworn police officers that will be funded through grant revenue. Over the last five years (2018 actual to 2023 budget), the Police and Fire Divisions budgeted expenditures compared to 2018 actual expenditures have increased \$5,514,396. The sworn complement has increased by 17 between the Police and Fire Divisions in that same timeframe. Additionally, we have invested nearly \$5,000,000 in capital since 2018 for Police and Fire using the General Fund Capital and Debt Fund and Community Development Block Grant (CDBG) Funds. These investments will help provide the tools that our frontline staff need to keep our community safe.

### Neighborhood Development

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

### Sustainability

The City of Hamilton focused on sustainability long before it was cool. The City of Hamilton meets approximately 56% of our energy needs through ownership or rights to power generated by renewable resources including the Greenup, Meldahl and Hamilton Hydroelectric projects. As part of our efforts to control power costs, Hamilton sells the environmental attributes associated with our community's share of the power produced by eligible renewable generation resources in the form of renewable energy certificates (RECs). Sale of the environmental attributes through RECs does not alter the fact that 56 percent of our energy is generated by hydroelectric resources. However, once the RECs are sold, we are not permitted to market that energy as "green" or "renewable." Commercial customers who would like to maintain the linkage between environmental attributes and all or part of their energy usage can participate in our EcoSmart Choice program. This is important to all of our customers, from large-scale manufacturers to residential homeowners. Additionally, the City has installed a series of electric charging stations in the past 12 months. We plan to more than double the number of EV charging stations over the next 24 months. In 2023, the City of Hamilton will once again be hyper-focused on sustainability and meeting the energy needs of our residents, businesses, and visitors.





## City-Wide Staffing

In 2008, City-wide staffing was approximately 750 full-time employees. The City ended 2022 at 610 full-time employees. The 2023 Adopted Budget reflects the citywide complement of 691.5 full-time equivalents. Changes to City staffing from the 2022 budgeted complement of 683.0 are due to the following:

### Attrition of 1.5 positions in the following departments:

Finance — 1  
Fire — 0.5

### 2023 addition of 10.0 budgeted positions:

Building — 1  
Health — 1  
Human Resources — 0.5  
Neighborhoods — 2  
Planning — 0.5  
Police — 2  
Resident Services — 3

## Infrastructure 2023

The City is planning many infrastructure initiatives, including investing \$33.46MM in capital improvements in 2023, that will continue to enhance the quality of life in our community.

### Engineering

- The Traffic Division began construction of a Centralized Traffic Signal System to help improve traffic throughout the City. Twenty-seven priority intersections have been installed and are collecting data and seventy additional intersections are to be completed in 2023.
- The City's Annual Concrete Repair and Resurfacing Program, designed to help keep Hamilton's roads in good condition, will cover multiple streets in 2023 including Front Street, NW Washington Boulevard, New London Road, Ridgefield Road, Meadowood Way, Cardome Drive, Bender Avenue, and Kahn Avenue. The overall program's budget is spread across several funds, including the following:
  - \$4,210,000 is budgeted in the Street Levy Fund
  - \$1,300,000 is budgeted in the Sidewalk Special Assessments - 2023 Fund
  - \$1,230,000 is budgeted in the Issue II Project Fund (OPWC Grant)
  - \$600,000 is budgeted in the Infrastructure Renewal Program - 2023 Fund

Other projects budgeted in 2023:

- \$2,090,000 — Tylersville Road Reconstruction
- \$500,000 — Fairway Hills Subdivision Concrete and Resurfacing
- \$286,000 — Black Street Bridge Rehabilitation
- \$75,000 — New London/B Street Median Improvements
- \$65,000 — Bike Path Columbia Bridge to A Street
- \$60,000 — Bike Path Millikin and A Street
- \$60,000 — Pyramid Hill Median Removal
- \$50,000 — Joe Nuxhall Boulevard Resurfacing
- \$50,000 — ODOT Noise Wall Repair on High Street (SR 129)

The Engineering Department has multiple storm sewer projects planned. The 2023 Adopted Budget includes \$3,607,340 in the Stormwater Management Fund for the following:

- \$500,000 — Hammond Boulevard at Dayspring Drive
- \$410,000 — Stormwater Projects in conjunction with Concrete Repair and Resurfacing
- \$250,000 — Tylersville Rd Improvements
- \$350,000 — W Fairway Water & Resurfacing
- \$65,000 — Annual Pipe Lining Project





## Infrastructure 2023 (Continued)

### Utility Operations — Gas

The Gas Operating Fund budget has decreased \$700K from the 2022 Adopted Budget. The total 2023 Gas Operating Fund budget is just over \$18MM. The main factor why the Gas Operating Fund is down \$700K in 2023 is a reduction in capital expenses. Capital expenses are funded from transfers from the operating fund and the 2023 transfer is down \$590K. The Gas Utility plans to spend \$562,500 for 2023 capital. This includes:

- \$375,000 — Regulators and Meters
- \$187,500 — Equipment Replacement (dump truck / crew truck / backhoe)

### Utility Operations — Electric

The Electric Operating Fund budget, including both Meldahl and Greenup HydroElectric power plants, totals \$101,827,046. The Greenup and Meldahl administration and operating expenses are reimbursed by American Municipal Power (AMP) at 49.6% and the revenue for that reimbursement is budgeted at \$6,102,046. Transfers out for capital and debt service in the amounts of \$8,406,572 and \$2,764,150, respectively, are included in the operating budget. Also included is a transfer of \$10,000,000 to help facilitate coverage ratios. Factoring out the transfer for coverage ratios, the operating budget is fairly flat with the 2022 Adopted Budget.

The Electric Capital Improvement Fund has budgeted \$7,087,154 in improvements and has budgeted \$10,216,846 of revenue, which includes the transfer from operations of \$8,406,572 and reimbursements from AMP of \$1,798,274. The \$3,129,692 surplus in the Capital Improvement Fund will help build back the fund balance to adequate levels. The major projects included in the fund are:

- \$1,500,000 — Pole Replacement
- \$800,000 — Carbon Shaft Seal Replacement - Greenup
- \$700,000 — Generator Step Up Transformer - Greenup
- \$550,000 — Fire Suppression System - Greenup
- \$325,000 — TEREX Bucket Truck Replacement
- \$300,000 — 138kV Line Pole Inspection & Replacement - Greenup
- \$300,000 — Gare & Cylinder Refurbish - Greenup
- \$250,000 — Turbine Runner Hub - Greenup
- \$250,000 — 138kV Cabling Replacement - Greenup
- \$250,000 — Backyard Machine
- \$210,000 — ALTEC Bucket Truck Replacement
- \$160,000 — LED Streetlight Conversion
- \$125,000 — OCB Replacement Program
- \$100,000 — Tylersville Road Reconductoring
- \$100,000 — Network Transformer

### Utility Operations — Water

The Water Operating Fund budget increased 6.64%, or \$975,543, over the 2022 Adopted Budget. The total operating fund budget is \$15,670,830. The largest components of the increases are a transfer to the Water Capital Improvement Fund of \$334,542, for an increase of \$334,447 over the 2022 Adopted Budget. Inflationary pressure has increased Production Operation by \$160,087 over 2022, while wages and benefits stayed relatively flat in this area. Distribution Operations had wage and benefit increases of \$43,283, while the entire department increased \$196,112 due to rising costs. The Water Capital Fund will spend \$1,557,500, utilizing the transfer from the Water Operating Fund and carry over fund balance to fund the capital improvements.

Major items are below:

- \$300,000 — South Water Treatment Plant Aerator Roof Replacement
- \$300,000 — Fairway Hills Street and Water Main Replacement
- \$200,000 — Well Rehabilitation
- \$200,000 — Fire Hydrants
- \$160,000 — Meters
- \$187,500 — Equipment Replacement (dump truck / crew truck / backhoe)
- \$80,000 — Millikin Street Storm and Water Main Improvements

The Water Construction Fund plans to issue debt of approximately \$9,700,000 for the following projects:

- \$7,000,000 — Hamilton Enterprise Park Water Tower
- \$2,400,000 — Millville and Donna Ave Water Main Replacement
- \$300,000 — NW Washington Water Service Replacement



## Infrastructure 2023 (Continued)

### Utility Operations — Wastewater

The Wastewater Operating Fund is relatively flat with a 1.8% increase over the 2022 Adopted Budget. The Wastewater Operating Fund budget is \$13,507,700. Council approved rate increases have budgeted sales to consumers up 5%, however, sales outside the city limits are cut almost in half by \$345,000.

The Wastewater Construction Fund has budgeted \$6,905,500 in debt proceeds in 2023 for the following major improvements:

- \$1,780,000 — New London Package Plant Replacement
- \$1,000,000 — Gravity Thickener Drives
- \$450,000 — Sludge Dewatering
- \$275,000 — Master Plan (Liquid Side Processes)

The loan proceeds also include the refinancing of the 2022 OMAP note that closed on December 29, 2022. The amount refinanced is \$3,300,000. The other capital improvements for the Wastewater Fund will be funded by a transfer from the Wastewater Operating Fund of \$544,426 and unencumbered fund balance. Major projects include:

- \$800,000 — Sanitary Sewer Lining
- \$500,000 — Annual Sanitary Manhole Rehabilitation
- \$400,000 — Influent Pump Replacement

## Economic Development

The revitalization of Hamilton through targeted economic development efforts continues to fuel Hamilton's transformation into a destination for shopping, dining, nightlife, and urban living. The energy that makes our community unique grows with every day, with every new announcement, and with each investment. Notable announcements from the Economic Development Department in 2022 included:

- Third Eye Brewing Company announced plans to open a second location at the former Pepsi plant on Route 4. The 27,000 square-foot building will include a taproom and full kitchen, and will allow the company to increase its brewery production from 2,000 to 10,000 barrels. The space will also have room for large-scale barrel aging, as well as a covered patio and private event area.
- Exor America, Inc., the U.S. subsidiary of Italian company Exor International, completed its American headquarters move to Hamilton. Exor renovated a 10,000 square-foot building at 3680 Symmes Road, and it plans to expand it by 50% to accommodate near-term and future growth.
- COhatch, an Ohio-based office and co-working space provider, announced plans to open a location in Hamilton. They will renovate the former US Bank property in downtown at 219 High Street and plan to open in 2024.
- The Anthony Wayne building on South Monument Street in downtown Hamilton will be redeveloped into a Tapestry Collection by Hilton property. The \$16 million project will convert the apartment building, which used to be a 100-room hotel, into a boutique hotel with 54 rooms.
- Since 2012, Hamilton has celebrated the opening of over 100 new small businesses to our community. Boutique shops, breweries, local burger joints, and more have helped increase Hamilton's vibrancy and quality of life.

## Conclusion & Acknowledgements

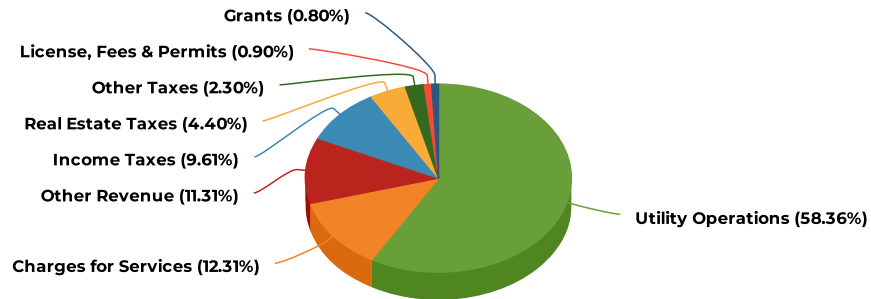
Thank you to Mayor Moeller, City Council, City staff, volunteers, and Hamiltonians for your concerted efforts to improve our community. A special thank you to Executive Director of Internal Services Tim Werdmann, Director of Finance Dave Jones, Assistant Finance Director Matthew McKinney, Senior Accountant Whitney Flum, Finance Department Staff, and the Large Management Team. Their assistance was instrumental in preparing our FY 2023 Budget.



# Budget at a Glance

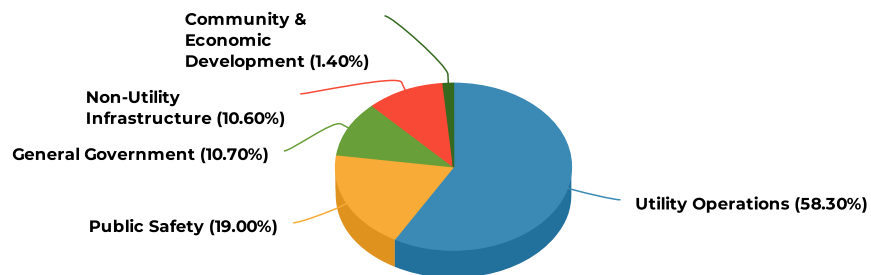
## Where the Money Comes From (All Funds)

All Funds Budget - \$355.31 Million



## Where the Money Goes (All Funds)

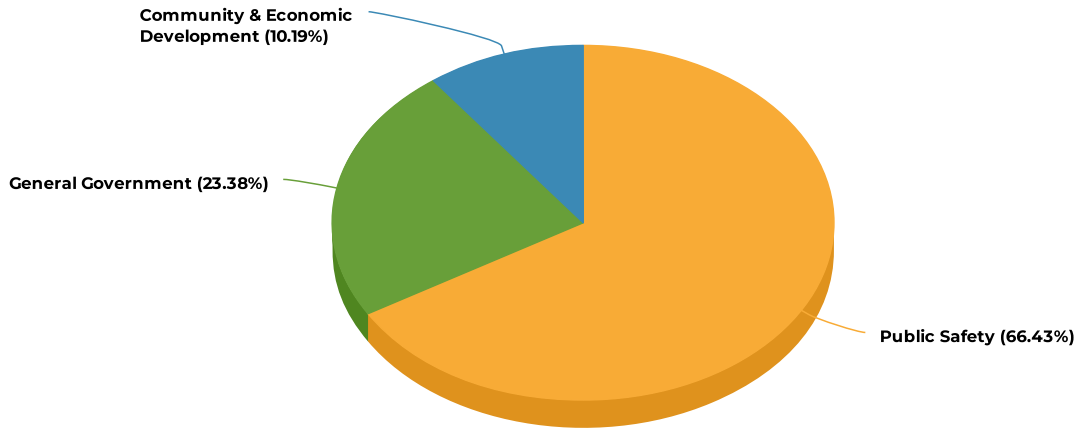
All Funds Budget - \$359.88 Million



## Budget at a Glance (Continued)

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

General Fund Budget - \$55.45 Million



# Fiscal Policies

## Financial Policies

City of Hamilton leadership developed a dynamic policy creation process to assist in organizational decision-making. These policies provide guidelines for short- and long-term planning activities to reach major goals and objectives. The policies also establish direction to guide the analysis, evaluation, and reporting of financial activities. The overall mission in setting budget and financial policies is to give City management the necessary tools to improve the financial condition of the city for its citizens and other stakeholders. The following financial policies and goals are based upon Resolution 2012-6-25 adopted by City Council on June 13, 2012. In 2023, the Finance Department will submit a proposed policy update to City Council.

## Budget Development Principles

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

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

## Balanced Budgeting

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

The 2023 General Fund Adopted Budget is structurally balanced, with projected expenditures equal to projected revenues. The City's General Fund unencumbered fund balance at December 31, 2022, was \$9,994,206. The City will continue to prudently manage expenditures over the course of 2023 with the ultimate goal of continuing to present a structurally balanced General Fund budget for the coming years. The City estimates that income tax revenues will increase approximately 9.84% in 2023 compared to the 2022 adopted budget. Actual 2022 General Fund income tax collections came in \$3.6 million higher than the original adopted budget.

**Accomplishment:** Implemented budgeting plan in 2022 to maintain a healthy General Fund unencumbered fund balance of \$9,994,206 at December 31, 2022, while also making significant investments in the City. Fund balance in the Economic Budget Stabilization Fund maintained a balance of \$4.2 million.

**Accomplishment:** In 2022, the City did not expend any funds from the Economic Budget Stabilization Fund.

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

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

# Fiscal Policies (Continued)

## Budget Development

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

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

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

**Accomplishment:** In 2022, the City utilized the Hamilton Ohio Financial Transparency Center, powered by ClearGov, as a transparency tool for the City's stakeholders and held quarterly Finance Committee meetings. In 2018, the Department of Strategy and Information implemented the resident portal My Hamilton, a transparency performance dashboard that dynamically displays the city's non-financial statistical information.

## Revenues

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

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

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

# Fiscal Policies (Continued)

## Expenditures

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

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

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

## Investment

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

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

**Accomplishment:** Due to prudent investment strategies, the City earned \$1,277,270 in interest income for 2022.

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

**Goal:** Update City Investment Policy in 2023.





# Fiscal Policies (Continued)

## Capital Budget

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

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

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

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

## Utility Rates

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

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

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

## Operating Budget

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

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

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





# Fiscal Policies (Continued)

## Debt Service

The City of Hamilton's debt service policies include:

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

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

## Risk Management

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

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

## Budget Adoption

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

## Budget Process

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

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

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

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

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

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

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

## Amendment Process

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

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

# Budget Process (Continued)

## Public Engagement

Several opportunities for public engagement occur throughout the budget preparation and adoption process. Hamilton's residents and business representatives interact with city officials and directors to propose new initiatives, provide feedback, learn about and participate in the City's budgeting process, and identify needs within the community while attending any number of public meetings and events. The City Manager holds meetings throughout the City to identify funding priorities and provide information about ongoing and annual projects. Additionally, all Finance Committee Meetings, which include representatives of City Council and executive leadership, are open to the public. These meetings provide an opportunity for in-depth discussion of the current year's budget and the financial plan for the City of Hamilton in the upcoming year.

The City Manager and executive team make specific, detailed budget presentations at regular City Council meetings to keep the public and City Council informed and share comprehensive information about budgeting priorities. Presentations, which outline new initiatives and projects, are available online through the City's website and shared via the City's active social media platforms. Local news sources, which report in print and online, receive copies of budgetary presentations and regularly attend Council meetings, offering coverage of priority projects and further disseminating information about budgeting priorities.

Verbal and written staff reports are provided regularly at City Council meetings and are included in the City Council agenda accessible online from any computer. The City has partnered with ClearGov to launch a financial transparency tool for citizens, City Council, City management, and employees to gain detailed information about the City using a dynamic display of graphs and tables.

The 2023 Adopted Budget is available for viewing on the City's website.



### **South Hamilton Crossing**

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

# Budget Process (Continued)

## Financial Plan



The City's annual budget process is governed by the City's multi-year financial plan. The financial plan is a financial forecast that is continually updated as situations and economic conditions change. The forecast covers anticipated revenues, personnel changes, and total estimated expenditures for the current year as well as projections for the next four years. Revenues are categorized by major category and by fund. Revenue projections are based on historical data, trends, and current economic conditions (such as employment data, average personal income, housing market, gross domestic product, and debt). Future personnel needs and total expenditures are forecast by fund, department, and division, keeping in mind the City's Strategic Plan along with City Council's priorities. Current and long term goals and priorities are reviewed quarterly. The City of Hamilton's 2023 Budget is a plan of action that utilizes the City's financial resources to provide for the needs of the community.

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

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

We began the 2023 budget process with workshops to help executive directors and department heads understand the parameters for budgeting and the strategic direction for the City. Official budget planning, which begins with capital, departmental positions, and operating budget requests, launched in April. During budget planning and development, the Executive Leadership Team (ELT) works to align departmental needs with City goals and priorities so that all budget requests support and further the City's expressed strategic plan and initiatives. Finance initiates this process by rolling out planning sessions in phases, setting up budget modules, and working with each executive director and department head to build out their departmental budgets.

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

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

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



# Budget Process (Continued)

## Budget Timeline

Timeline for 2023 Budget	
July 1, 2022	Notice of Public Hearing in Journal-News (10 days before hearing) Tax Budget for 2023 available for inspection
July 13, 2022	Finance Director presents Tax Budget of Estimated Resources to City Council at public hearing for adoption
By July 15, 2022	Submit Tax Budget of Estimated Resources to Butler County Auditor for Certification
By July 15, 2022	Release CM Health Benefits Budget to the City's Employee Health Benefits Committee
August 5, 2022	Release Operating and Capital Budget instructions to all departments All department directors must meet with Finance
August 8 - September 9, 2022	All departments review and submit Operating Budget worksheets Directors will work with Finance
August 8 - September 9, 2022	All departments review and submit Position Budgeting worksheets Every full-time position must be accounted for
August 8 - September 9, 2022	Finance requests all departments submit 3 performance measures that align to strategic plan
September 12 - 23, 2022	All departments review and submit Capital Budget worksheets Capital items greater than \$10k must have completed worksheets
By September 1, 2022	Butler County Auditor Certifies Tax Budget for Estimated Resources
By September 9, 2022	Capital and Operating Budgets required to be submitted to Finance
September 28, 2022	City Manager presents Operating Budget Summary to City Council - City Council to provide direction on budget
October 3 - 28, 2022	Finance finalizes all funds budget
November 11, 2022	Finance Committee Budget Meeting - General Fund, Parks, Parking & Golf Funds
November 18, 2022	Finance Committee Budget Meeting - Infrastructure Funds
November 25, 2022	Notice of Public Hearing in Journal-News (10 days before hearing)
December 7, 2022	Public Hearing and First Reading of FY23 Budget presented to Council
December 14, 2022	Second Reading of Budget Legislation and Adoption by Council
On or before January 1, 2023	Certificate of Estimated Resources amended to include Unencumbered Fund Balances
January 1, 2023	2023 Adopted Budget effective
Throughout 2023	Budget Amendments and Supplemental Appropriations as necessary

# Budget Process (Continued)

## Budget Assumptions

The following major assumptions have been used in developing the 2023 Budget:

- Only Council-approved, contractually required compensation (special pays, salary increases, etc.) have been budgeted for represented employees.
- A 3.00% cost-of-living adjustment (COLA) and performance-based step increases have been budgeted for non-represented and certain represented employee groups.
- The required 2023 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 2023. Sworn Police Division and Fire Division employees participate in the Ohio Police and Fire Pension Fund (OP&F), which requires an employer contribution of 19.5% for police officers and 24% for firefighters in 2023.
- All health benefits items (vision, dental, medical, healthcare savings accounts, and waivers) have been increased at a rate of 9.0%, which is consistent with the direction provided to the Employee Health Benefits Committee under Administrative Directive No. 334.
- The Workers' Compensation rate utilized for 2023 is 1.25%.
- The employer-paid contribution to Medicare for 2023 is budgeted at the federally required rate of 1.45% of wages.
- Only necessary and justified increases have been budgeted for total "other" non-personnel expenses (contractual services, fuel, supplies, etc.).
- Capital outlay has been recommended only if resources can support the recommended expenditures in the respective funds. A 5-year capital improvement plan has been compiled beginning with the 2023 Adopted Budget. See the Capital Improvements section of this book for more detailed information.
- Although the City has seen record income tax growth the past several years, we remain conservative in budgeting General Fund income tax revenue. The 2022 adopted budget was \$23.64 million, with actual 2022 collections coming in at \$27.27 million. We increased the 2023 adopted budget to \$25.96 million, a 9.84% increase from 2022 adopted.
- The City of Hamilton's Electric (2%), Water (6.5%), and Wastewater (6.5%) utilities have rate increases effective in 2023.

## Basis of Budgeting

This budget document is a reflection of budget policies, strategic goals, departmental operating plans, and Council modifications. The spending plan, while cognizant of the economic outlook in 2023, provides funding for core services, desired programs, critical needs, equipment replacement, and facility and equipment upgrades.

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





# Fund Structure

## Fund Classifications & Structure

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

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

- Governmental Funds
- Proprietary Funds
- Fiduciary Funds

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

### What is a Fund Balance?

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

### How are Fund Balances Used?

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

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

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

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



# Fund Structure (Continued)

## Changes in Major Fund Balances

The City of Hamilton has two major funds for the 2023 Adopted Budget which includes the General Fund and the Electric Utility Fund. These funds have revenues and/ or expenditures, excluding other financing sources and uses, which constitute more than 10% of the revenues and expenditures of the total appropriated budget and are denoted by the symbol '+' on the Governmental Funds and Proprietary Funds charts that follow.

### General Fund

In 2015, the City invested \$1.6 million of the General Fund reserve balance at the Vora Technology Park to potentially create 1,500 new jobs. In 2016, the City cash financed approximately \$1.5 million worth of improvements at the McDulin Parking Garage. Due to these two one-time expenditures along with other strategic investments, the City's unencumbered General Fund balance declined from \$8.34 million in 2014 to a balance at the end of 2017 of \$4.91 million.

In 2018, the City took advantage of the low interest rate environment and borrowed the \$1.5 million used to improve the McDulin Parking Garage to reimburse the General Fund and the unencumbered cash balance at the end 2018 was \$6.33 million (12.8%). The City experienced record income tax collections in 2019, and factoring out debt proceeds of \$2.5 million received in 2018, revenue increased approximately \$863,000. Overall General Fund expenditures remained consistent between 2018 and 2019. While departmental expenditures increased, the City reduced the amount of transfers out of the General Fund in 2019 by \$1.4 million. The unencumbered cash balance in the General Fund at the end of 2019 was \$7.94 million (16.6%). In 2020 the General Fund saw overall revenue increase approximately \$2.4 million, or 4.93%. General Fund expenditures were approximately \$1.4 million less in 2020 than in 2019. The City used Coronavirus Relief Funds to cover health and public safety salaries totaling approximately \$1.86 million (accounted for in separate fund). The unencumbered fund balance in the General Fund at the end of 2020 was \$12.16 million (24.23%).

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

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

### Electric Utility Fund

The City's existing Electric Utility rate plan was implemented in 2019 and expires in 2023. The plan provides for two percent (2.00%) total revenue increases from 2019 through 2023. These increases will support proactive maintenance of electric infrastructure, support \$6.00 million in annual capital improvements (approximately equal to annual depreciation), account for increased capacity and transmission costs, and offset inflationary increases not recovered in the prior rate plan. This proposed electric rate increase is based on the results of a comprehensive cost of service study that was completed in 2018. The proposed increase will result in a typical residential customer bill increasing \$0.29 per month in 2023. City administration will remain focused on correcting legacy issues to drive further cost reductions; our goal is to serve the City with reliable power that is price competitive at the local and national level. The City's revenue from sales to customers increased slightly (0.26%) in 2022 compared to 2021. Overall revenue in the Electric Utility Fund increased approximately \$1.26 million, or 1.34% in 2022.

Expenditures in the Electric Utility fund increased \$3.45 million in 2022 compared to 2021. The City experienced an increase in purchased power costs in 2022 compared to 2021, with an increase of approximately \$1.84 million, or 3.74%. Ending unencumbered fund balance in the Electric Utility fund at December 31, 2022, was \$32,526,669, an increase of approximately \$2.9 million from the unencumbered balance at the end of 2021.

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

# Fund Structure (Continued)

## Governmental Funds

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

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

**Governmental Funds**

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



# Fund Structure (Continued)

## Proprietary & Fiduciary Funds

### Proprietary Funds

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

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

### Fiduciary Funds

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

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

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

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# **BUDGET OVERVIEW**

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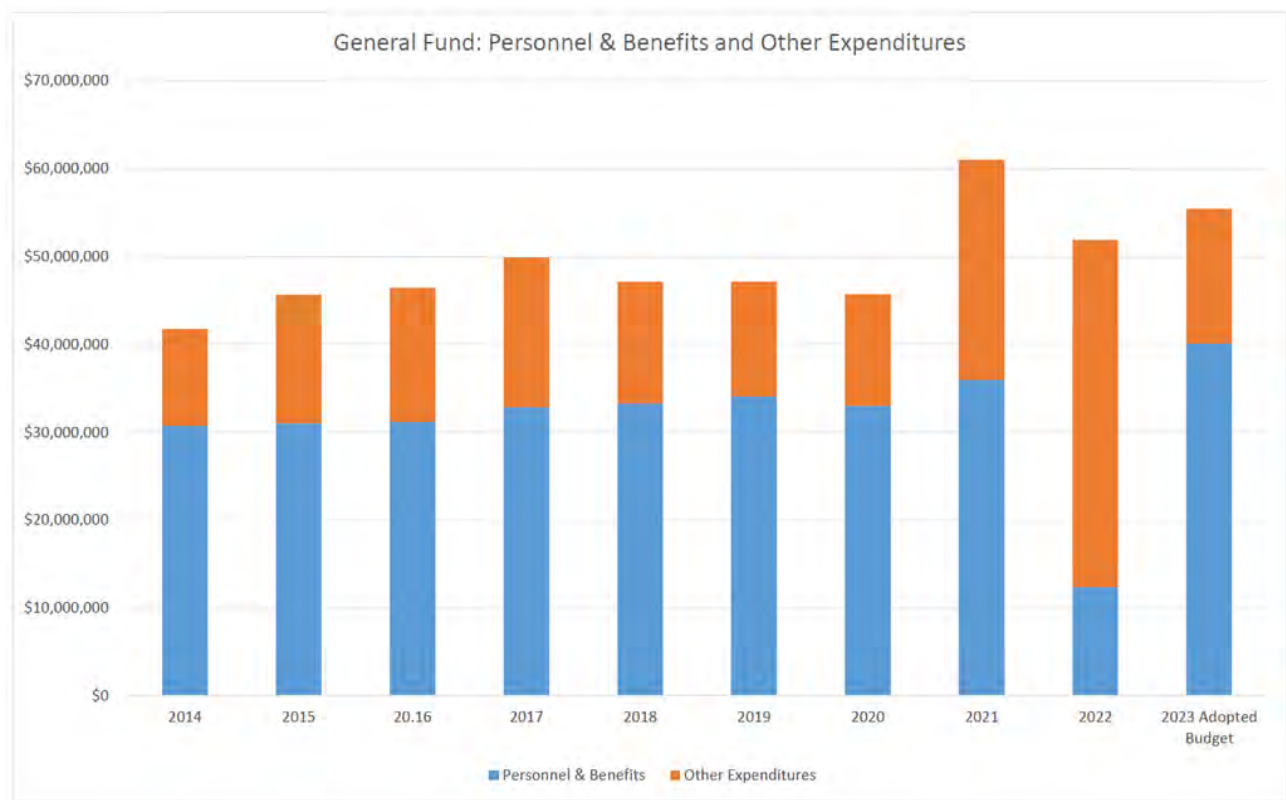
# Personnel Changes

## Staffing

The City of Hamilton works assiduously to streamline staffing levels in each department to ensure optimal efficiency and effectiveness in executing the City's strategic plan. Over the past ten years, the City made strategic changes to how it serves the residents and businesses of Hamilton by decreasing personnel and contracting out certain services to improve quality and efficiency for our stakeholders. Uncertain economic conditions and declining state support to municipalities influenced the City's decision to judiciously cut staff to sustainable levels in 2014, as seen in the chart below.

The chart below shows that the 2023 Adopted Budget includes a 30.36%, or \$9.33 million increase in personnel and benefits above 2014 levels. The City has consistently focused on public safety over this time period, and contractual increases for police and fire have been offset by reductions in staffing in other departments. The City contracted park system management to the Hamilton Parks Conservancy, began using Butler County for 911 dispatch, and outsourced income tax collections to the Ohio Regional Income Tax Authority. The 2023 overall Adopted Budget is significantly higher than the 2022 actual amount due to the City using ARPA revenue replacement funds to cover a significant portion of police and fire salaries in 2022. The City used these General Fund monies to make strategic investments in the City.

The second table that follows breaks down the full-time equivalents (FTEs) by department for the 2023 Adopted Budget compared to the 2022 Adopted Budget. Additional details concerning how FTEs are budgeted by department can be found in the Departments section of this book. The net increase in FTEs budgeted for 2023 totals 8.50 FTEs above the 2022 Adopted Budget.





## Personnel Changes (Continued)

### FTEs by Department

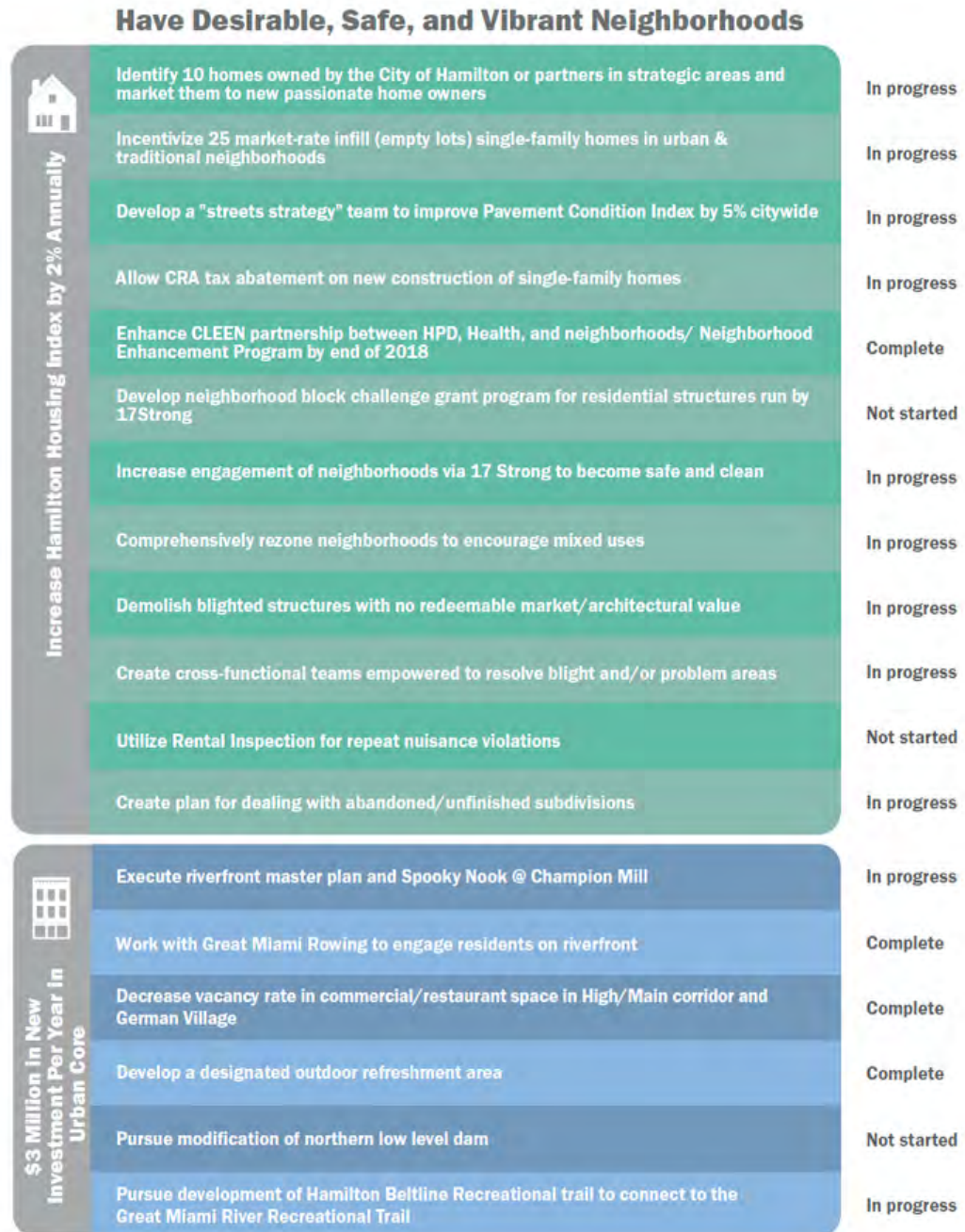
For the 2023 Adopted Budget, overall FTEs remain fairly consistent in comparison to the 2022 Adopted Budget amounts. The most significant increase was seen in the Residents Services Department, due to the addition of three full-time Code Compliance Officer positions. The City strategically increased the number of budgeted FTEs in Resident Services to increase code enforcement and the City's focus on blighted properties.

Department	2022 Adopted Budget FTE's	2023 Adopted Budget FTE's	Change from 2022 Adopted
Building	4.20	5.20	1.00
Business Services	0.00	0.00	0.00
City Clerk	1.00	1.00	0.00
Economic Development	3.87	3.87	0.00
Engineering	27.00	25.00	(2.00)
Finance	16.25	15.25	(1.00)
Fire	111.33	110.83	(0.50)
Health	7.20	8.20	1.00
Human Resources	6.25	6.75	0.50
Information Technology Services	11.25	11.25	0.00
Law	4.75	4.75	0.00
Mayor and City Council	7.00	7.00	0.00
Municipal Court	33.00	33.00	0.00
Neighborhoods	4.50	6.50	2.00
Office of the City Manager	3.17	3.17	0.00
Parks	0.00	0.00	0.00
Planning	5.70	6.20	0.50
Police	135.83	137.83	2.00
Public Works	49.00	49.00	0.00
Resident Services	43.80	46.80	3.00
Utility Operations	208.00	210.00	2.00
<b>Total</b>	<b>683.10</b>	<b>691.60</b>	<b>8.50</b>

# Strategic Plan Update: 2020 - 2023

This is an exciting time to be a Hamiltonian as the City continues to breathe life into many of its hidden treasures. In 2018, the City redesigned its strategic plan to focus on Hamilton's desirable, safe, and vibrant neighborhoods. It was our goal to invest \$51.00 million in the City in 2019.

On this page are the performance measures of our 2020-2023 plan. This chart represents where we want to be by the end of 2023. This Budget Book will discuss the amount of progress the City has made over the past few years. In most cases, we are more than a year ahead of our pace to meet the goals that were established. By tracking our progress, we can ensure that we are utilizing the correct strategies to benefit the City as a whole.



## 2023 Budget in Brief

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

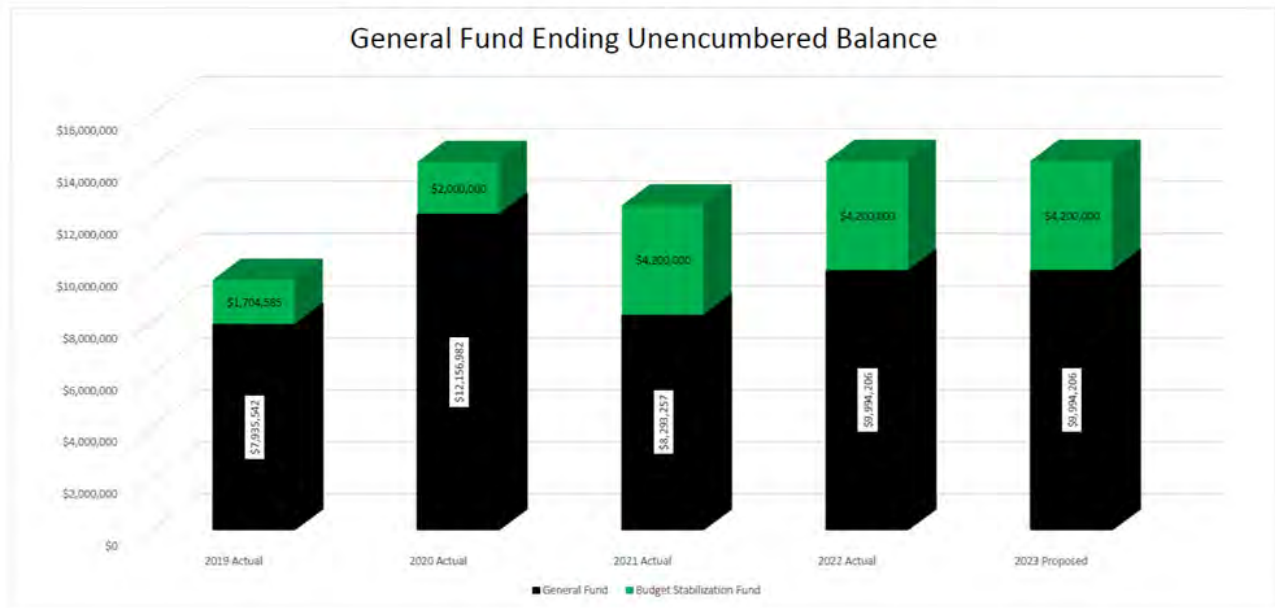
The City's 2023 Proposed All Funds Budget totals \$359,879,728. There were no changes by City Council to the proposed budget during the budget process, the proposed budget was adopted. The 2023 Proposed All Funds Budget is 17.42% higher than the 2022 Adopted Budget of \$306,498,077. Significant increases in the 2023 Proposed Budget are described below.

- The 2023 Adopted Budget appropriates \$34.75 million for the payment of Bond Anticipation Notes the City issued in 2022 for various projects including the construction of new Criminal Justice Center. The City plans to either reissue bond anticipation notes 2023 for another year or issue long-term bonds.
- The 2023 Adopted Budget in the Water Construction Fund increased by \$8.60 million due to the construction of a water tower at Hamilton Enterprise Park and water main replacement at Millville and Donna Avenue.
- 2023 budgeted expenditures in the General Fund increased \$4.13 million compared to the 2022 Adopted Budget. The 2023 adopted budget includes \$1.50 million increases in personnel and benefits for City employees and a \$2.63 million increase in other expenditures.
- The 2023 Adopted Budget in the Coronavirus Local Fiscal Recovery Fund decreased \$8.29 million to \$0. The City expended the remainder of American Rescue Plan Act funds in 2022.

This Budget in Brief summarizes the larger funds by their category type below. Significant changes in the 2023 Proposed Budget will be identified throughout this narrative.

Expenditure Budget				
Fund Category	2022 Adopted	2023 Adopted	Change	% Change
General Fund	51,320,020	55,451,481	4,131,461	8.05%
Special Revenue Funds	42,427,284	40,162,063	(2,265,221)	-5.34%
Capital Project Funds	13,625,450	39,342,137	25,716,687	188.74%
Debt Service Funds	3,115,191	3,229,312	114,121	3.66%
Enterprise Funds	183,344,702	206,051,595	22,706,893	12.38%
Internal Service Funds	12,644,430	15,622,140	2,977,710	23.55%
Trust & Agency Funds	21,000	21,000	0	0.00%
<b>Total Budget</b>	<b>\$306,498,077</b>	<b>\$359,879,728</b>	<b>\$53,381,651</b>	<b>17.42%</b>





Total Employee Salaries & Benefits					
Fund	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted
General Fund	34,076,780	32,981,018	35,976,980	12,361,407	40,081,457
Non-General Fund	30,463,565	32,054,482	30,613,840	56,598,844	34,436,667
<b>Total</b>	<b>\$64,540,345</b>	<b>\$65,035,500</b>	<b>\$66,590,820</b>	<b>\$68,960,251</b>	<b>\$74,518,124</b>

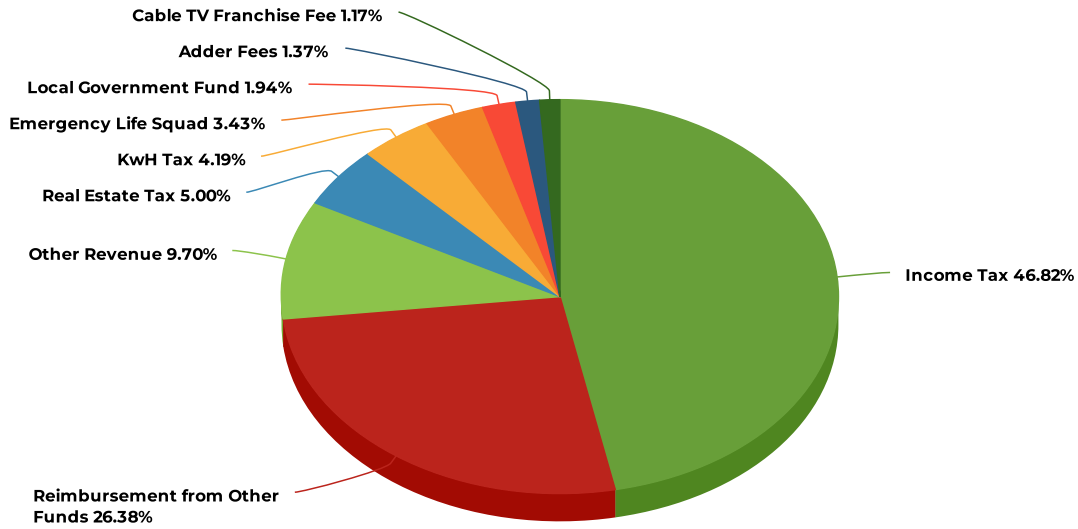
## General Fund - \$55.45 million

The 2023 General Fund budget places an emphasis on public safety, neighborhoods, and maintaining a fund balance which provides a cushion in the event of an economic downturn. The 2023 Proposed Budget is structurally balanced. The City saw record setting income tax collections in 2022 (\$27.3 million), and received funding from the American Rescue Plan Act Local Coronavirus Relief Funds. The 2023 Proposed Budget conservatively budgeted the General Fund's share of income tax revenue at \$25.9 million, or 46.82% of all General Fund revenue.

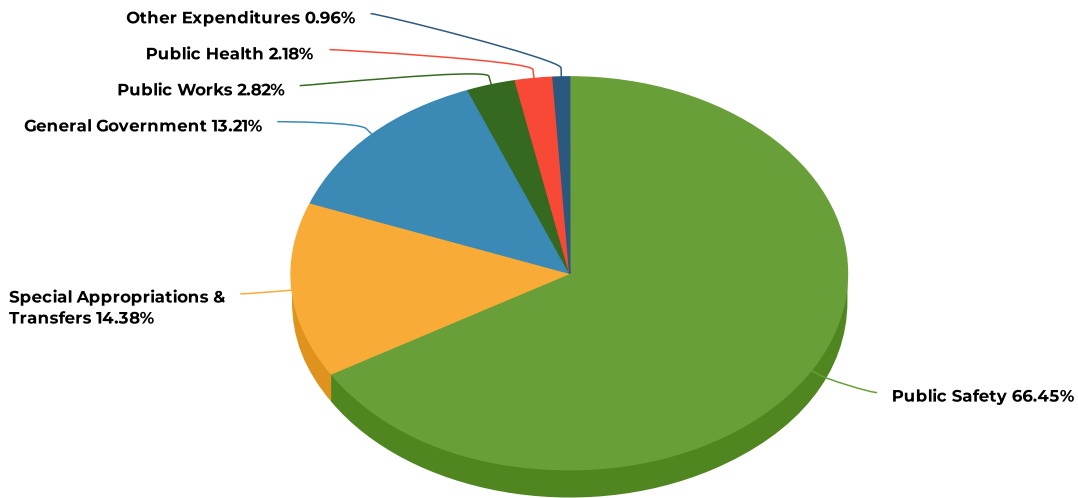
Public Safety (Fire, Police and Municipal Court) accounts for 66.45%, or \$36,849,250, of the General Fund budget. The Public Safety budget includes the cost of seven School Resource Officers (SROs), which are reimbursed 75% by the Hamilton City School District. Also, in 2020 the Police Department added 3 additional officers that are funded through grant revenue for three years. Over the last five years (2019 actual to 2023 adopted) the Police and Fire Divisions proposed expenditures compared to 2019 actual expenditures have increased \$4,655,718. The total police and fire sworn complement has increased by 17 in that same timeframe. The Department of Neighborhoods was newly created in 2020 to focus on the City's emphasis on neighborhoods. The City created the Department by strategically reallocating employees from various departments and has since created two new positions. The 2023 Adopted Budget for the Department of Neighborhoods is \$751,711. See more detailed reviews of these departments in the Department Overviews section of this book.

The 2023 Proposed Budget projects an unencumbered General Fund balance of \$9,994,206. City Council Resolution 2012-6-25 sets forth the policy on unencumbered General Fund balances and mandates that the City maintain a minimum balance of 10% of revenues in the General Fund. The policy also mandates any amount over 16% be transferred to the Economic Budget Stabilization Fund. This fund currently has a balance of \$4,200,000 and no transfers are budgeted to this fund in 2023.

2023 GF Budgeted Revenues - \$55,451,481



2023 GF Budgeted Expenditures - \$55,451,481



## Special Revenue Funds - \$40.16 million

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

### **Hamilton Capital Improvement & Debt Service Fund — \$5.53 million**

This fund receives 10.00% of the City's income tax revenue pursuant to ordinance. This fund pays for 1) General Obligation, 2) Non-Tax Revenue pledged debt service and 3) capital acquisition/projects for primarily General Fund Departments. The 2023 budgeted transfer to the Sinking Fund for debt service is \$2,438,151.

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

General, Special Appropriations:

- \$1,550,000 (of which \$630,000 is grant funded) for Hamilton Beltline Project.

Hamilton Police Department:

- \$350,000 for new police cruisers.
- \$72,516 for body worn cameras.
- \$50,000 for upgrades at Hamilton Police Headquarters.

Hamilton Fire Department:

- \$56,000 for breathing air compressors.
- \$14,000 for inflatable rescue boat.

### **Refuse Fund — \$5.13 million**

The Refuse Fund obtains its revenue from monthly fees collected from City homeowners and businesses for refuse and recycling services. The major portions of these services are contracted by the City to a third party (Rumpke), and approximately 72% of the fees collected are used to pay for this contract. The remaining 28% is used to fund internal refuse collection operations including the Quick Strike Team (QST). A new contract was negotiated with Rumpke in 2019 and no increases are proposed for 2023. However, the City increased refuse collection fees effective in 2021 for services performed by the City's QST. These services include performing downtown trash collections, along with various other duties and will be funded by the Refuse Fund.

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

- \$3,767,349 for Rumpke contract for refuse collection and recycling.
- \$169,368 for the Hamilton Parks Conservancy for trash collection within the City's parks.
- \$818,231 for internal refuse collection operations and cleanup.
- \$375,992 for QST operations, including downtown trash collection and cleanup.

### **Stormwater Fund — \$7.72 million**

The Stormwater Management Fund accounts for planning, construction, operation and maintenance of the City's various stormwater management devices and infrastructure. Revenues consist of stormwater fees based on the impervious area of an Equivalent Residential Unit (ERU). There were no rate changes in 2023, projected sales to consumers was increased slightly compared to the 2022 adopted budget. The City issued Bond Anticipation Notes in 2022 totaling \$3.7 million for various capital projects in 2022 and 2023. The 2023 adopted budget includes repayment of those notes.

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

- \$200,000 for Heaton Street at Beckett plant design.
- \$100,000 for critical storm sewer condition assessment.
- \$65,000 for annual pipe lining project.
- \$410,000 for the Annual Concrete Repair and Resurfacing Program.
- \$500,000 for improvements at Hammond Boulevard at Dayspring Drive.
- \$250,000 for Tylersville Road improvements.
- \$350,000 for W. Fairway water and resurfacing project.
- \$75,000 for equipment replacement.

### **Public Safety/Health Income Tax Fund — \$3.86 million**

This fund receives 12.5% of the City's income tax revenue pursuant to ordinance. The revenue is expended into the General Fund as reimbursement for Public Safety and Public Health expenditures (less income tax refunds and fund balance). Proposed budgeted 2023 reimbursement is \$3,792,585.



### **Street Maintenance Fund — \$5.16 million**

The Street Maintenance Fund receives revenues from gasoline and license plate excise taxes. The revenues support street construction, maintenance, and repair. In 2019, the State Transportation Budget (Ohio House Bill 62) increased the gasoline excise tax by 10.5 cents and the tax on diesel fuel by 19.0 cents. The City increased budgeted gas tax revenues by \$1.2 million in 2020 and that budget has consistent through 2023. The Street Maintenance Fund's 2023 adopted budget includes a transfer to the Infrastructure Renewal Program - 2023 Fund totaling \$1.0 million.

### **Street Levy Fund — \$4.26 million**

The Street Levy fund was established in 2020 to account for the collection of a 10 year, 3.9 mill levy passed by voters for the purpose of street resurfacing and repair within the City of Hamilton. The levy is expected to generate \$3.3 million in 2023 with all proceeds being budgeted for use on street resurfacing and repair projects.

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

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

### **Golf Fund — \$268,320**

The Golf Course Fund accounts for all revenues and expenditures for the Twin Run and Potter's Park municipal golf courses. In 2020, the City transferred operations of the City's golf courses to the Hamilton Parks Conservancy. The City provides management services to the golf courses (one City employee) and also pays debt service on golf outstanding debt. The major revenue source budgeted for 2023 is the reimbursement from the Parks Conservancy for the one full-time City employee. Salary and benefits budgeted for 2023 total \$129,773 and budgeted debt service is \$12,667.

### **Parking Fund — \$679,624**

The Parking Fund accounts for revenues and expenditures associated with the operation of City-owned parking facilities. The primary non-operational expense for 2023 is \$60,000 for improvements at the McDulin Parking Garage and a replacement parking attendant vehicle.

## **Capital Projects Funds - \$39.34 million**

The City of Hamilton allocates capital planning dollars in our Capital Projects Funds. These funds receive revenues from various sources, including grants, 1/3 of the kWh Tax, special assessments, and TIFs and RIDs that are earmarked for specific projects.

### **Infrastructure Renewal Program - 2023 Fund — \$5.91 million**

The Infrastructure Renewal Program - 2023 Fund is used to finance professional services and construction related projects managed by the Public Works Department. Sources of revenue include RIDs and TIFs. Both RIDs and TIFs are a component of real estate taxes from improvements in those districts.

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

#### **Major items proposed for 2023 are:**

- \$2,290,000 for Tylersville Road improvements.
- \$600,000 for the 2023 Concrete Repair and Resurfacing program.
- \$500,000 for Fairways Hills subdivision concrete repair and resurfacing.
- \$286,000 for Black Street Bridge rehabilitation.

### **Criminal Justice Construction Fund — \$23.95 million**

The Criminal Justice Construction Fund was created in 2022 to account for financial resources used for the construction of a new Criminal Justice Center. In 2022, the City issued Bond Anticipation Notes in the amount of \$23 million and transferred \$8.07 million from the General Fund from ARPA Revenue Replacement funds. The \$33 million budgeted for the construction project was included in supplemental appropriations to the 2022 budget. The \$23.95 million included in the 2023 Adopted Budget is for the repayment of the Bond Anticipation Notes due in 2023.

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

The Spooky Nook PACE Fund is used to account for special assessments collected by the City and remitted to the Hamilton Community Authority. The assessments have been levied to fund energy improvements at the Champion Mill Spooky Nook Sports Complex site. The amount of assessments budgeted to be remitted to the Hamilton Community Authority in 2023 is \$2,458,376.

## Debt Service Fund - \$3.23 million

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

## Enterprise Funds - \$206.05 million

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

### **Electric Utility Funds — \$131.68 million**

The assorted Electric Utility Funds are used to account for the various revenues and expenses related to operating the City's Electric Utility. The City of Hamilton has individual Electric Utility funds to account for the revenues and costs associated with certain activities such as primary utility operations, debt repayment, and capital improvements. The City is currently in step 5 of a five-year rate plan which includes slight rate increases for 2023.

#### **Major items proposed for 2023 include:**

- \$1,660,000 for utility pole replacements and LED streetlight conversions.
- \$4,642,154 for various system upgrades including carbon shaft seal replacement, fire suppressions system replacement, network transformers, and other capital items.
- \$785,000 for bucket truck replacements (2) and backyard machine replacement.

### **Water Utility Funds — \$28.97 million**

The assorted Water Utility Funds are used to account for the various revenues and expenditures related to operating the City's Water Utility. The City of Hamilton has individual Water Utility Funds to account for the revenues and costs associated with certain activities such as primary utility operations, debt repayment, and capital improvements. There are no planned rate increases for 2023.

#### **Major items proposed for 2023 include:**

- \$7,000,000 for Hamilton Enterprise Park water tower.
- \$2,400,000 for Millville Avenue at Donna Avenue water main replacement.
- \$300,000 for SWTP aerator roof replacement.
- \$300,000 for Fairway Hills water main replacement.

### **Natural Gas Utility Funds — \$19.60 million**

The assorted Gas Utility Funds are used to account for the various revenues and expenses related to operating the City's Natural Gas Utility. The City has individual Gas Utility Funds to account for the revenues and costs associated with certain activities such as primary utility operations, debt repayment, and capital improvements. There are no planned rate increases for 2023.

#### **Major items proposed for 2023 include:**

- \$200,000 for regulator pits and station improvements.
- \$175,000 for meter and valve replacements.
- \$187,500 for dump truck, crew truck and backhoe replacements.

### **Wastewater Utility Funds — \$25.80 million**

The assorted Wastewater Utility Funds are used to account for the various revenues and expenditures related to operating the City's Wastewater/Water Reclamation Utility. The City of Hamilton has individual Wastewater Utility Funds to account for the revenues and costs associated with certain activities such as primary utility operations, debt repayment, and capital improvements. There are no planned rate increases for 2023.

#### **Major items proposed for 2023 include:**

- \$1,780,500 New London package plant replacement.
- \$500,000 for annual manhole rehabilitation project.
- \$2,250,480 for improvements at the wastewater treatment facility.
- \$800,000 for sanitary sewer lining.



## **Internal Service Funds - \$15.62 million**

### **Central Services Fund — \$10.13 million**

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

### **Fleet Maintenance Fund — \$3.69 million**

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

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

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

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

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

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



## All Funds Budget Summary

The table below breaks down the City's revenue and expenditures by type for all funds. This four-year comparison of past financial activity includes planned financial activity for FY 2023, all of which explain the City's past financial plans and future goals. Detailed summaries showing departmental and fund level appropriations are available in the Departments and Fund Summaries sections.

Additionally, the 2023 Fund Classification Report is included in the 2023 Budget — Classification Summary, drilling down further into the 2023 Adopted Budget by fund.

ALL FUNDS	2020 Actual	2021 Actual	2022 Adopted	2022 Actual	2023 Adopted	Change from 2022 Adopted	% Change
<b>Revenue</b>							
Taxes	38,591,671	44,106,936	43,629,057	50,289,391	50,655,476	7,026,419	16.10%
Licenses & Permits	2,879,856	2,655,293	2,403,570	2,689,949	2,428,570	25,000	1.04%
Intergovernmental Revenue	14,986,455	30,071,457	18,296,654	31,874,533	12,024,881	(6,271,773)	-34.28%
Charges for Services	32,959,767	32,836,423	36,946,320	34,112,457	40,312,491	3,366,171	9.11%
Recreation Fees	5,307	-	-	-	-	-	N/A
Enterprise Revenues	130,332,785	136,093,109	132,712,993	136,461,778	141,142,334	8,429,341	6.35%
Fines and Forfeitures	829,354	883,096	865,433	816,801	863,888	(1,545)	-0.18%
Special Assessments	731,912	614,554	392,000	340,645	713,704	321,704	82.07%
Miscellaneous Revenue	5,725,192	5,386,872	6,548,503	10,025,728	3,804,688	(2,743,815)	-41.90%
Other Financing Sources	78,031,261	5,549,620	8,146,126	38,186,293	46,145,392	37,999,266	466.47%
Transfers In	48,838,933	68,432,807	53,305,385	73,424,855	57,218,656	3,913,271	7.34%
<b>Total Revenues</b>	<b>\$353,912,493</b>	<b>\$326,630,167</b>	<b>\$303,246,041</b>	<b>\$378,222,430</b>	<b>\$355,310,080</b>	<b>\$52,064,039</b>	<b>17.17%</b>
<b>Expenditures</b>							
Personnel & Employee Benefits	64,919,732	66,590,820	71,885,792	68,960,251	74,518,124	2,632,332	3.66%
Other Expenditures	195,982,203	197,910,387	188,973,356	212,413,855	198,962,945	9,989,589	5.29%
Capital Improvements	31,013,543	48,625,400	32,334,537	37,271,906	39,971,306	7,636,769	23.62%
Debt Service	47,594,285	13,898,583	13,304,392	14,092,451	46,427,353	33,122,961	248.96%
<b>Total Expenditures</b>	<b>339,509,763</b>	<b>327,025,190</b>	<b>\$306,498,077</b>	<b>\$332,738,463</b>	<b>\$359,879,728</b>	<b>\$53,381,651</b>	<b>17.42%</b>
Net Revenue/(Expenditures)	\$14,402,730	(\$395,023)	(\$3,252,036)	45,483,967	(\$4,569,648)	(1,317,612)	-40.52%
Change in Non-Cash Items	(890,331)	639,785	-	(1,667,417)	-	-	
<b>Net Increase/Decrease in Fund Balance</b>	<b>\$13,512,399</b>	<b>\$244,762</b>	<b>(3,252,036)</b>	<b>43,816,550</b>	<b>(\$4,569,648)</b>	<b>(\$1,317,612)</b>	<b>-40.52%</b>
Beginning Cash Balance January 1	125,755,976	139,268,375	\$112,285,977	\$139,513,137	\$160,815,192	48,529,216	43.22%
Ending Cash Balance December 31	139,268,375	\$139,513,137	109,033,941	\$183,329,687	\$156,245,544	47,211,604	43.30%
Outstanding Encumbrances	38,038,663	27,227,161	-	22,514,495	-	-	
<b>Unencumbered Fund Balance December 31</b>	<b>\$101,229,712</b>	<b>\$112,285,977</b>	<b>\$109,033,941</b>	<b>\$160,815,192</b>	<b>\$156,245,544</b>	<b>\$47,211,604</b>	<b>43.30%</b>

## General Fund Long-Term Plan

The City of Hamilton's long-term financial plan reveals where we have come from and where we plan to go. There are several assumptions that we have accounted for in planning for the next three years. Our revenue assumptions factor in the current economic climate and consider the rate of job growth. Income tax revenues are projected to grow conservatively through year 2025; along with a slight increase of Intergovernmental Revenue due to changes in state-share local government revenue legislation.

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

Per Resolution 2012-06-25, the City maintains the General Fund unencumbered cash balances between 10% and 16% of General Fund revenues. Amounts over 16% are placed in the Budget Economic Stabilization Fund. Based on current projections, the unencumbered cash balances of 2024 through 2025 are projected to fall above this threshold and the City will continue to monitor to determine if a transfer to the Budget Economic Stabilization Fund is necessary. The City's Finance Department will propose a variety of revenue sources or expenditure reduction scenarios to the City Manager and executive leadership team throughout the 2023 calendar year to ultimately maintain a structurally balanced budget.

General Fund	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Projected	2025 Projected
<b>Revenue</b>						
Taxes	28,280,804	30,194,205	33,168,323	31,628,500	32,102,928	32,584,472
Licenses & Permits	2,270,981	1,938,462	2,001,525	1,712,570	1,729,696	1,746,993
Intergovernmental Revenue	2,570,458	11,468,211	3,000,893	2,194,400	2,216,344	2,238,507
Charges for Services	15,325,058	14,000,328	14,189,793	18,710,793	19,085,009	19,466,709
Recreation Fees	5,167	-	-	-	-	-
Fines and Forfeitures	547,307	553,186	546,334	571,318	577,031	582,801
Miscellaneous Revenue	785,779	772,208	772,192	458,900	463,489	468,124
Other Financing Sources	177,683	175,969	175,829	175,000	175,000	175,000
Transfers In	200,000	-	-	-	-	-
<b>Total Revenues</b>	<b>\$50,163,237</b>	<b>\$59,102,569</b>	<b>\$53,854,889</b>	<b>\$55,451,481</b>	<b>\$6,349,497</b>	<b>\$57,262,606</b>
<b>Expenditures</b>						
Personnel & Employee Benefits	32,981,018	35,976,980	12,361,407	40,081,457	41,283,901	42,522,418
Other Expenditures	10,695,477	12,788,409	17,367,357	14,093,034	14,163,499	14,234,316
Capital Improvements	6,724	1,534,053	631,220	-	-	-
Transfers Out	2,006,965	10,712,199	21,543,789	1,276,990	920,000	920,000
<b>Total Expenditures</b>	<b>\$45,690,184</b>	<b>\$61,011,641</b>	<b>\$51,903,773</b>	<b>\$55,451,481</b>	<b>\$6,367,400</b>	<b>\$57,676,734</b>
Net Revenue/(Expenditures)	4,473,053	(1,909,072)	\$1,951,116	-	(17,903)	(414,128)
Change in Non-Cash Items	216	(948)	2,540	-	-	-
<b>Net Increase/Decrease in Fund Balance</b>	<b>\$4,473,269</b>	<b>(\$1,910,020)</b>	<b>\$1,953,656</b>	<b>\$0</b>	<b>(\$17,903)</b>	<b>(\$414,128)</b>
Beginning Cash Balance January 1	8,636,701	13,109,970	11,199,950	\$9,994,206	\$9,994,206	9,976,303
Ending Cash Balance December 31	13,109,970	11,199,950	13,153,606	\$9,994,206	9,976,303	9,562,175
Outstanding Encumbrances	952,988	2,906,693	3,159,400	-	-	-
<b>Unencumbered Fund Balance December 31</b>	<b>\$12,156,982</b>	<b>\$8,293,257</b>	<b>\$9,994,206</b>	<b>\$9,994,206</b>	<b>9,976,303</b>	<b>\$9,562,175</b>
<b>% of GF Projected Revenues</b>	<b>24.23%</b>	<b>14.03%</b>	<b>18.56%</b>	<b>18.02%</b>	<b>17.70%</b>	<b>16.70%</b>
<b>% of GF Projected Expenditures</b>	<b>26.61%</b>	<b>13.59%</b>	<b>19.26%</b>	<b>18.02%</b>	<b>17.70%</b>	<b>16.58%</b>





## Revenue Trends

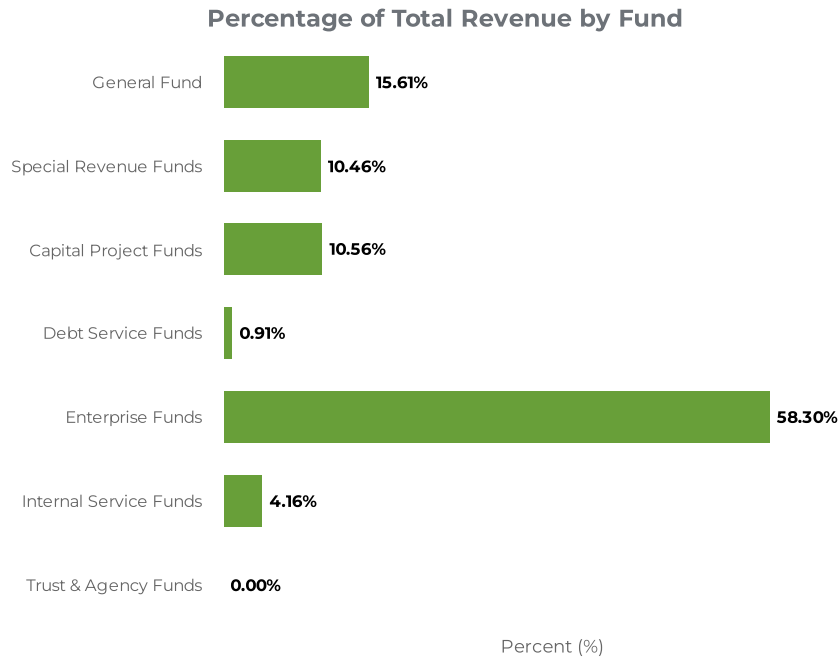
In this section, the revenue trends for funds that bring in 10% or more of the City’s all-in revenue are discussed.

In the charts below, we identified revenues for each funding category for 2023. We further broke down 2023 Adopted revenues as a percentage of total revenues by fund. Doing so shows that our Enterprise Funds and General Fund consist of 58.30% and 15.61% of our total all-funds revenues, respectively. Because the General Fund and Enterprise Funds contribute more than 10% of the City’s revenue, we will discuss the trends associated with the General Fund and our Utility Operations funds. The Utility Operations departments include Electric, Natural Gas, Wastewater, and Water utility funds.

### 2023 Total Budgeted Revenue

2023 Total Budgeted Revenue	
Utility Operations	207,112,550
Income Taxes	34,066,000
Reimbursement of Expense	30,813,662
Debt Proceeds (Non-Utility Funds)	28,850,000
RE Taxes	14,992,476
Other Taxes	9,047,500
License, Fees, & Permits	8,778,312
Inter-Fund Transfers (Non-Utility Funds)	8,446,656
Other Revenue	6,739,244
Misc Income, Investment Income & Other	2,932,595
Grants	2,861,381
Special Assessments	669,704
<b>Total</b>	<b>\$ 355,310,080</b>

# Percentage of Total Revenue by Fund



## Revenue Trends - Summary

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

In 2023, construction is to begin on the City's new Criminal Justice Center. The center will be home to our Police Department and Municipal Court services. Housing these departments under one roof will be beneficial to not only Public Safety, as they work closely with each other on a daily basis, but our residents, as well. An increase in revenue for \$23 million to the Criminal Justice Construction Fund is attributed to a repayment of Bond Anticipation Notes due in 2023.

Along with an update to our Public Safety services, many improvements to our City's infrastructure are scheduled to occur in 2023. A total of \$16.6 million worth of debt proceeds have been budgeted for various water and wastewater projects. These projects include the construction of a new water tower at Hamilton Enterprise Park, water main replacements, and wastewater package plant replacement.

### Debt Service

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

The City is also budgeting transfers in 2023 from each of the utility operating funds to each utility's specific capital improvement funds the amount of revenue remaining after operating and maintenance and debt service expenditures have been satisfied. The City of Hamilton is proud to own and operate four utilities (Gas, Electric, Water, and Wastewater) to supply community residents and businesses with incomparable, distinguished service. Please note that accounting for such significant operations results in a budget that is unique in comparison to other municipalities of similar size.

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



# Revenue Trends - General Fund

## Income Tax Collections

Beginning in January 2022, the City of Hamilton switched to Regional Income Tax Agency (R.I.T.A.) for income tax collections. The City experienced record-breaking income tax collections in 2022. The City continues to budget conservatively in 2023, however, as Spooky Nook begins to operate in its full capacity and new businesses open as a result of the sports complex, the City is hopeful for another steady, if not record-breaking, collection year.

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

Real estate tax collection for the City of Hamilton remains steady, as compared to the previous year. However, with Spooky Nook becoming operational, the City will see an increase in the budgeted Champion Mill Sports Complex TIF Fund and Spooky Nook PACE Fund revenue, thus increasing real estate collections compared to 2022.

Estimated revenue from the Kilowatt Hours Tax is determined by internal analysis by our Utility Business Services Division. In addition to forecasting and analyzing revenues and rates associated with each of the City's four utility systems, the Utility Business Services Division also completes a specific assessment of the Kilowatt Hours Tax and projects revenues based on historical data as well as projected total future sales of electric service. Budgeted revenue for 2023 remains flat compared to previous years.

## License, Fees, and Permits

This revenue category includes various licenses and permits such as taxi cab licenses, pawn shop licenses, building permits, food permits, and some franchise fees. Revenues are estimated based upon historical data, community trends, related policy, and the Butler County Budget Commission's annual certificate of estimate resources. In 2023, the City anticipates revenues to remain constant as in the previous year.

## Intergovernmental Revenue

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

## Charges for Services

The Charges for Services category is driven mostly by reimbursements from various City funds for expenses shared with the General Fund, along with various paid services such as birth and death certificates, weed cutting, and court costs. As General Fund expenses increase each year, the reimbursements are also increasing from various funds. Income tax reimbursement from the Public Safety / Health Fund 210, which are also included in Charges for Services, are increasing at the same pace as income tax revenues.

## Miscellaneous Revenue

A significant portion of Miscellaneous Revenue comes from Interest Income. As interest rates continue to possibly rise due to the fluctuating market, the City is projecting a slight uptick in interest income for 2023. Budgeted rental income from tenants and a cell tower are projected to remain consistent with the previous year.

General Fund	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Projected
<b>Revenues / Resources</b>						
Charges for Services	13,702,777	15,325,058	14,000,328	14,189,793	18,710,793	19,085,009
Enterprise Revenues	-	-	-	-	-	-
Fines and Forfeits	737,133	547,307	553,186	546,334	571,318	577,031
Intergovernmental Revenue	1,648,207	2,570,458	11,468,211	3,000,893	2,194,400	2,216,344
Licenses & Permits	1,931,131	2,270,981	1,938,462	2,001,525	1,712,570	1,729,696
Miscellaneous Revenue	925,290	785,779	772,208	772,192	458,900	463,489
Other Financing Sources	177,078	177,683	175,969	175,830	175,000	175,000
Recreation Fees	10,304	5,167	-	-	-	-
Taxes	28,214,001	28,280,804	30,194,205	33,168,323	31,628,500	32,102,928
Transfers In	459,559	200,000	-	-	-	-
<b>Total Revenues/Resources</b>	<b>\$ 47,805,480</b>	<b>\$ 50,163,237</b>	<b>\$ 59,102,569</b>	<b>\$ 53,854,889</b>	<b>\$ 55,451,481</b>	<b>\$ 56,349,497</b>

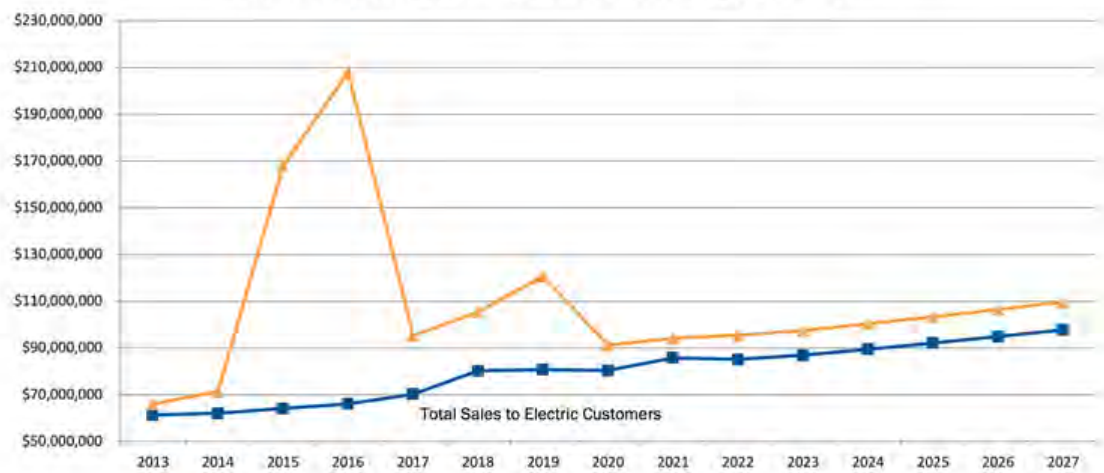
## Revenue Trends - Hamilton Utility Systems

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

### Electric System

The Electric System is projecting 3% inflation. Peak demand for the system has been projected at approximately 130 MW, with a System Load Factor of approximately 47%. The Electric System is projecting sales to customers to remain relatively flat from 2022 to 2027. The average annual increase in Electric System revenues from 2022 through 2027 is approximately 2.8% per year. In 2015, the City issued \$103,695,000 in Electric System Refunding Bond Anticipation Notes to refund 2005 revenue bonds. In 2016, the City sold a 48.6% undivided ownership interest in the Greenup Hydroelectric Facility to AMP Ohio for \$139,000,000. A portion of these funds were used to retire the Refunding Bond Anticipation Notes issued in 2015.

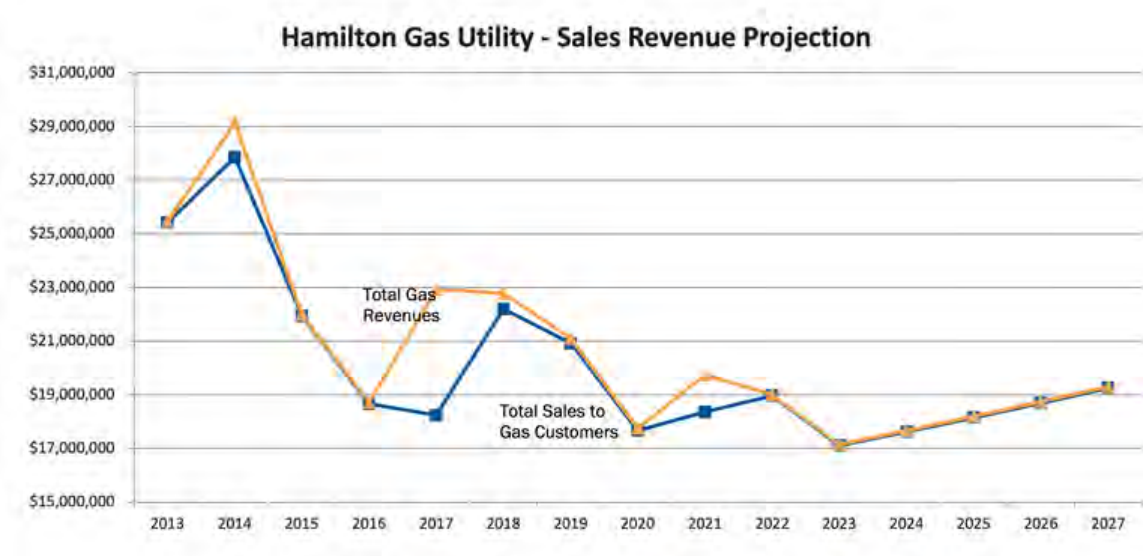
**Hamilton Electric Utility - Sales Revenue Projection**





## Gas System

Total revenues increased in 2022 due to colder winter weather leading to increased usage. Additionally, sales to the American Municipal Power (AMP) Fremont Energy Center (AFEC) increased in 2022 due to higher natural gas prices, resulting in increased revenues for 2022. In 2022, City Council approved assigning all of the City's remaining AFEC electric entitlement (kW) to other AMP members beginning February 1, 2023. As a result, the City will no longer sell natural gas to the project, resulting in a decline in revenues of approximately \$2.2MM and a decline in natural gas expenses of \$2.1MM in 2023. The Gas System is projecting sales volumes to remain relatively flat from 2023 to 2027. Revenue is projected to increase 3% per year from 2023 to 2027.

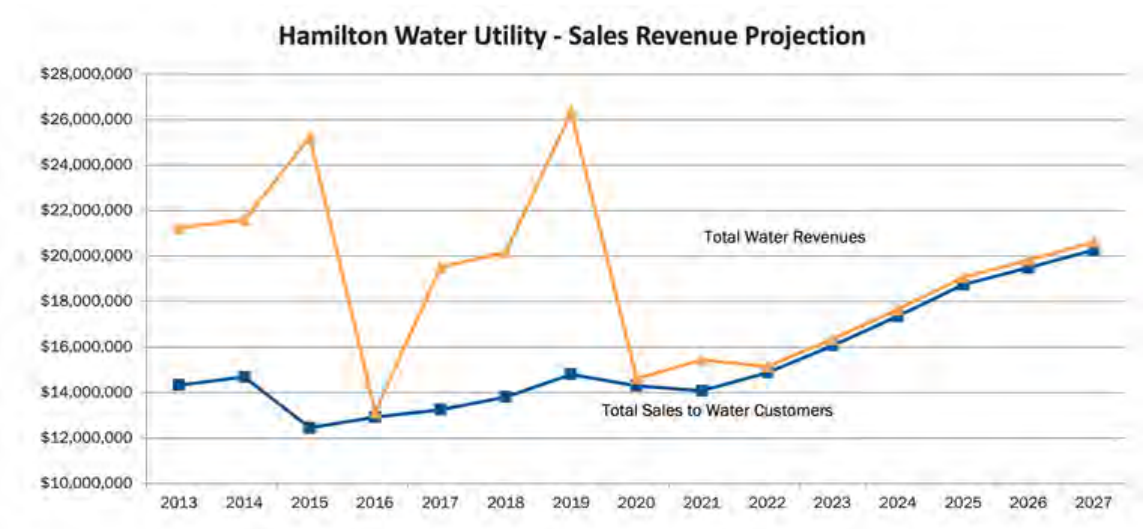


## Water System

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

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

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



## Wastewater System

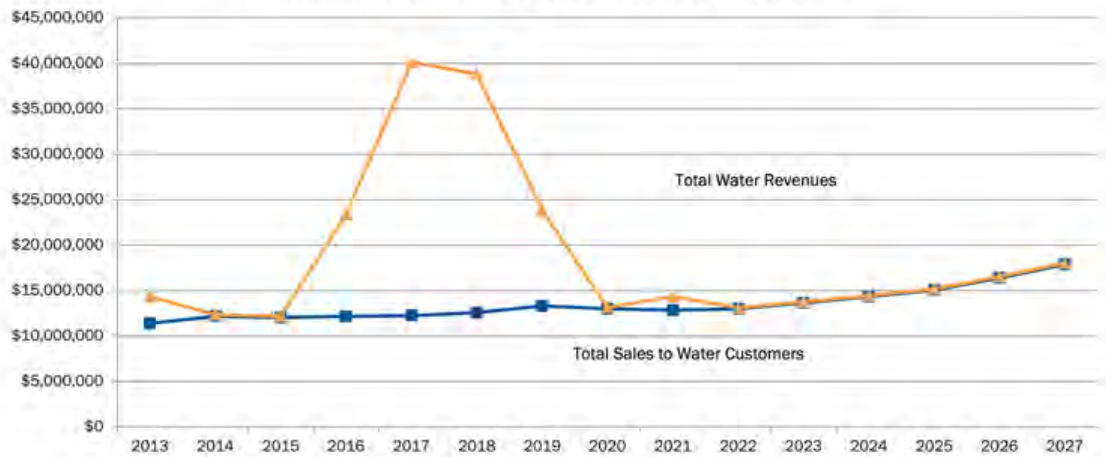
The Wastewater System is projecting zero percent growth in residential, commercial and non-retail wastewater usage from 2022 through 2027. In 2022, City Council adopted a 5-year cost of service rate plan that includes the following base rate revenue increases. This rate plan supports the O&M and capital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

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

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

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

**Hamilton Water Utility - Sales Revenue Projection**





## Department Funding Matrix

The matrix below shows the funding source breakdown of the different organizational departments of the City. Each City department is listed and the total expenditures for each department's 2023 Adopted Budget are allocated in the matrix below by fund type.

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

Department Funding Matrix	General Fund	Public Utility Funds	Capital Project Funds	Special Revenue Funds	Total
Building	716,278	-	-	-	716,278
City Clerk	19,943	79,771	-	-	99,714
City Council	17,905	71,620	-	-	89,525
City Manager	101,791	452,406	-	11,310	565,507
Economic Development	-	1,132,967	-	-	1,132,967
Engineering	391,605	166,917	10,202,489	5,321,699	16,082,710
Finance	1,689,623	1,646,124	-	2,094,120	5,429,867
Fire	15,440,451	-	-	4,191,148	19,631,599
Health	1,209,170	-	-	635,875	1,845,045
Human Resources	127,625	510,500	-	-	638,125
Information Technology Services	565,573	2,580,110	-	-	3,145,683
Law	224,497	897,987	-	-	1,122,484
Municipal Court	2,251,142	-	-	608,666	2,859,808
Neighborhoods	150,342	601,369	-	-	751,711
Planning	154,856	464,567	-	-	619,423
Police	17,985,077	-	-	3,418,714	21,403,791
Public Works	951,084	2,977,976	-	12,271,561	16,200,621
Resident Services	399,309	1,597,236	-	5,453,589	7,450,134
Utility Operations	-	160,947,881	-	-	160,947,881
<b>Total Funding</b>	<b>\$42,396,271</b>	<b>\$174,127,431</b>	<b>\$10,202,489</b>	<b>\$34,006,682</b>	<b>\$260,732,873</b>

## Changes in Fund Balance

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

In an effort to make this document easy to understand and to simplify the presentation process, funds for each utility are combined under the Fund Summaries section of this book. The matrix below directly matches the adopted appropriation ordinance approved by City Council. The full classification summary approved by Council through the appropriation ordinance is shown in the section titled "2023 Budget — Classification Summary".

ALL FUNDS MATRIX	Major Funds		All Other Non-Major Funds	All Funds Total
	General Fund	Electric Fund		
<b>Revenue</b>				
Taxes	31,628,500	2,403,000	16,623,976	50,655,476
Licenses & Permits	1,712,570	-	716,000	2,428,570
Intergovernmental Revenue	2,194,400	-	9,830,481	12,024,881
Charges for Services	18,710,793	30,000	21,571,698	40,312,491
Enterprise Revenues	-	86,715,985	54,426,349	141,142,334
Fines and Forfeitures	571,318	-	292,570	863,888
Special Assessments	-	-	713,704	713,704
Miscellaneous Revenue	458,900	481,500	2,864,288	3,804,688
Other Financing Sources	175,000	-	45,970,392	46,145,392
Transfers In	-	10,000,000	47,218,656	57,218,656
<b>Total Revenues</b>	<b>\$55,451,481</b>	<b>\$99,630,485</b>	<b>\$200,228,114</b>	<b>\$355,310,080</b>
<b>Expenditures</b>				
Personnel & Employee Benefits	40,081,457	10,695,673	23,740,994	74,518,124
Other Expenditures	15,370,024	88,934,812	94,658,109	198,962,945
Capital Improvements	-	-	39,971,306	39,971,306
Debt Service	-	-	46,427,353	46,427,353
<b>Total Expenditures</b>	<b>\$55,451,481</b>	<b>\$99,630,485</b>	<b>\$204,797,762</b>	<b>\$359,879,728</b>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$4,569,648)</b>	<b>(\$4,569,648)</b>
Beginning Unencumbered Fund Balance January 1	9,994,206	32,526,669	118,294,316	160,815,191
<b>Ending Unencumbered Fund Balance December 31</b>	<b>\$9,994,206</b>	<b>\$32,526,669</b>	<b>\$113,724,668</b>	<b>\$156,245,543</b>

## Significant Changes in Fund Balance

The City's 2023 General Fund adopted budget is structurally balanced, and therefore is anticipated to have no change in fund balance in 2023. As discussed in the General Fund Long-Term Plan section of this book, the 2023 General Fund budget includes significant increases in public safety salaries and benefits due to contractual salary increases. The City is anticipating an increase of \$897,904 in salary and benefits for Police and Fire alone, while personnel and benefits in all remaining General Fund departments are anticipated to increase approximately \$601k in 2023. As the City continues to find ways to reduce costs and streamline services in other departments, it's not enough to overcome the annual increases in public safety salary expense. The City is expecting revenues to increase significantly compared to 2022, approximately \$4.13 million, or 8.05%. Overall expenditures in the General Fund are expected to increase \$4.13 million, or 8.05%. The City was fortunate in 2020 to use Coronavirus Relief Act funds to cover General Fund health and public safety salaries of approximately \$1.8 million. That, partnered with reduced expenditures in other departments and record-breaking income tax revenue collections, allowed the General Fund's unencumbered fund balance to increase from \$7.9 million at the end of 2019 to \$12.2 million at the end of 2020. In 2021 and 2022, the City used General Fund balance to make several significant strategic investments in the community resulting in fund balance dropping to \$9,994,206 at the end of 2022.

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# DEBT

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# City of Hamilton Debt

## Overview

The City of Hamilton has outstanding debt of \$211,953,390. This debt consists of the following:

General Obligation Bonds	15,627,000
Special Assessment Bonds	15,000
Utility Revenue Bonds	100,560,000
Internal Notes/BANs	36,469,256
OWDA Loans	10,205,415
OPWC Loans	10,205,526
Income Tax Revenue Bonds	7,051,193
Taxable Special Obligation Nontax Revenue Bonds	31,820,000
<b>Total</b>	<b>\$211,953,390</b>

## Direct Debt Limitations

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

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

As of December 29, 2022, 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 \$98,920,372 and the City’s net debt subject to such limitation presently outstanding is \$42,920,000. This leaves a balance of approximately \$56,000,372 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 \$51,815,433 and the City’s net debt subject to such limitation presently outstanding is \$42,920,000, leaving a balance of approximately \$8,895,433 of additional unvoted non-exempt debt that could be issued by the City under such 5.5% limitation.

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

## Indirect Debt Limitations

Although the Ohio Constitution does not impose any direct restraint on the amount of debt that may be incurred by a municipality, it does indirectly impose a debt limitation on unvoted notes because of the ten-mill tax limitations and a mandatory duty to provide for the levy of taxes to pay bonded debt. The two constitutional provisions operate as a debt limit on unvoted notes. In determining whether unvoted notes may be issued within the constitutional or indirect debt limit, the outstanding unvoted bonded indebtedness of all overlapping political subdivisions (not just the debt of the issuing municipality) must be considered. The Ten-Mill Certificate, certified in December 2022 by the Butler County Auditor, indicates that the total millage required for all unvoted general obligation debt is 5.0217 mills, of which 1.7610 mills are attributable to the City of Hamilton, leaving 4.9783 mills of unused debt capacity under the indirect debt limitation of the City and its overlapping political subdivisions for the issuance of additional unvoted general obligation debt.



# City of Hamilton Debt (Continued)

## Overlapping Debt

The net overall debt for the City and its overlapping subdivisions, as of December 30, 2022, is set forth below:

### Hamilton Debt and Overlapping Debt

Net Debt	\$46,420,000
Per Capita Net Debt	\$747
Net Debt as a % of Tax Valuation	4.93%
Net Overlapping Debt (all political subdivisions)	\$93,132,560
Per Capita Overlapping Debt	\$1,498
Overlapping Debt as a % of Tax Valuation	9.89%

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

## General Obligation Bonds

General Obligation (GO) bonds allow municipalities to borrow money to fund capital improvements and infrastructure. Repayment of GO bonds is guaranteed by the “full faith and credit” of the City. Current outstanding Various Governmental Activity GO bonds issued include:

- 2018 LTGO Various Purpose Bonds - to help finance the cost of making improvements to the City's municipal parking facilities and wastewater system; refund the City's Series 2017 Notes, originally issued to finance various permanent improvements within the City.
- 2019 Butler County TID - City of Hamilton Bonds - to provide financing for the construction of improvements to the State Route 4 Bypass, in which the City entered into a Funding Agreement with Butler County and Fairfield Township.
- 2020 Various Purpose Improvement & Refunding Bonds - to help finance the costs of making improvements to B Street and refund a portion of the City's outstanding Series 2009 Bonds.
- 2021 Property Improvement Bond - to help finance a loan to the City of Hamilton's Community Improvement Corporation (CIC) and Hamilton Consortium for Ongoing Reinvestment Efforts (CORE) for revitalization efforts around the City.

## Special Assessment Bonds

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

## Bond Anticipation Notes

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

- 2022 Long-Term General Obligation Various Purpose Bond Anticipation Notes - to provide funding for various projects including a new criminal justice center, roof at RiversEdge Amphitheater, Tylersville Road reconstruction, stormwater system improvements, and wastewater system improvements.



# City of Hamilton Debt (Continued)

## Income Tax Revenue Bonds

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

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

## Special Obligation Nontax Revenue Bonds

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

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

## Utility Revenue Bonds

Revenue bonds are secured by the issuer pledging specific revenues either from the projects being financed and/or other dedicated revenue sources such as franchise fees or utility service revenue. The City's revenue bonds are issued to pay for capital equipment and improvements to the City's gas, electric, water, and wastewater utility systems. The utility systems account for debt requirements during their budgeting process. At least semi-annually, each of the utility operations update their 10-year forecast for revenues, expenses, debt service, capital improvements, and financing needs. Debt service calculations are incorporated into the rates of each of the utility operations, either within the base rates or separate riders. As contained within the individual bond indentures, the City's utility rates must cover the debt service while maintaining the required financial ratios with the indentures. The coverage ratio is closely monitored for each of the utility operations.

## OPWC Loans

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

## OWDA Loans

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



# City of Hamilton Debt (Continued)

## Hamilton's Governmental Activities Debt

Issue Year	Description	Maturity Year	Balance			Total Debt Payment	Anticipated
			December 31, 2022	2023 Principal	2023 Interest		Balance December 31, 2023
<b>General Obligation Bonds</b>							
2018	LTGO Various Purpose Bonds	2048	9,570,000	250,000	335,934	585,934	9,320,000
2019	Butler County TID - City of Hamilton Bonds	2029	1,207,000	153,000	23,126	176,126	1,054,000
2020	Various Purpose Improvement & Refunding Bonds	2040	3,380,000	365,000	110,900	475,900	3,015,000
2021	Property Improvement Bond	2024	1,000,000	0	10,800	10,800	1,000,000
<b>Total General Obligation Bonds</b>			<b>\$15,157,000</b>	<b>\$768,000</b>	<b>\$480,760</b>	<b>\$1,248,760</b>	<b>\$14,389,000</b>
<b>Long-Term General Obligation Bond Anticipation Notes</b>							
2022	LTGO Various Purpose Bond Anticipation Notes	2023	31,450,000	31,450,000	1,254,506	32,704,506	0
2023	LTGO Various Purpose Bond Anticipation Notes	2024	0	0	0	0	31,450,000
<b>Total Long-Term General Obligation Bond Anticipation Notes</b>			<b>\$31,450,000</b>	<b>\$31,450,000</b>	<b>\$1,254,506</b>	<b>\$32,704,506</b>	<b>\$31,450,000</b>
<b>Special Assessment Bonds</b>							
2003	Shaffer's Creek Sanitary Sewer	2023	15,000	15,000	788	15,788	0
<b>Total Special Assessment Bonds</b>			<b>\$15,000</b>	<b>\$15,000</b>	<b>\$788</b>	<b>\$15,788</b>	<b>\$0</b>
<b>Private Placement Bonds (Income Tax/Special Assessments)</b>							
2017	Income Tax Refunding 2015 Bank Loan	2035	6,773,609	437,439	196,290	633,729	6,336,170
2017	Bank Placement New Money Bonds Series 2017	2035	277,584	146,562	5,129	151,691	131,022
<b>Total Private Placement Bonds</b>			<b>\$7,051,193</b>	<b>\$584,001</b>	<b>\$201,419</b>	<b>\$785,420</b>	<b>\$6,467,192</b>
<b>Special Obligation Nontax Revenue Bonds</b>							
2020	Taxable Special Obligation Nontax Revenue Refunding Bonds Series 2020	2050	31,820,000	80,000	920,161	1,000,161	31,740,000
<b>Total Special Obligation Nontax Revenue Bonds</b>			<b>\$31,820,000</b>	<b>\$80,000</b>	<b>\$920,161</b>	<b>\$1,000,161</b>	<b>\$31,740,000</b>
<b>Internal Notes</b>							
2019	Special Assessment Internal Bonds	2024	323,420	214,540	5,401	219,941	108,880
2022	Special Assessment Internal Bonds	2027	1,395,836	257,836	52,346	310,182	1,138,000
<b>Total Internal Notes</b>			<b>\$1,719,256</b>	<b>\$472,376</b>	<b>\$57,747</b>	<b>\$530,123</b>	<b>\$1,246,880</b>
<b>Other Loans</b>							
2016	Stormwater OWDA Loan - South Hamilton Crossing	2048	3,086,057	87,732	65,268	153,000	2,998,325
2020	Stormwater OWDA Loan - Spooky Hook Champion Public Improvements	2052	2,744,251	86,828	46,925	133,753	2,657,423
<b>Total Other Loans</b>			<b>\$5,830,308</b>	<b>\$174,560</b>	<b>\$112,193</b>	<b>\$286,753</b>	<b>\$5,655,748</b>
<b>Governmental Debt Total</b>			<b>\$93,042,757</b>	<b>\$33,543,937</b>	<b>\$3,027,574</b>	<b>\$36,571,511</b>	<b>\$90,948,820</b>

## Hamilton's Business-Type Activities Debt

Issue Year	Description	Maturity Year	Balance			Total Debt Payment	Anticipated
			December 31, 2022	2023 Principal	2023 Interest		Balance December 31, 2023
<b>Mortgage Revenue Bonds</b>							
2017	Gas System Improvement & Refunding Revenue Bonds	2027	3,045,000	585,000	67,904	652,904	2,460,000
2018	Gas System Improvement Revenue Bonds	2038	1,475,000	70,000	56,050	126,050	1,405,000
2018	Electric System Refunding Revenue Bonds	2030	9,775,000	1,030,000	412,350	1,442,350	8,745,000
2019	Electric System Improvement & Refunding Revenue Bonds	2049	25,955,000	325,000	996,800	1,321,800	25,630,000
2015	Water System Improvement & Refunding Revenue Bonds	2044	9,655,000	325,000	429,663	754,663	9,330,000
2018	Water System Refunding Revenue Bonds	2029	4,155,000	525,000	166,200	691,200	3,630,000
2018	Water System Improvement Revenue Bonds	2048	2,730,000	65,000	99,675	164,675	2,665,000
2019	Water System Improvement & Refunding Revenue Bonds	2049	9,685,000	55,000	379,150	434,150	9,630,000
2016	Wastewater System Refunding Revenue Bonds	2026	4,300,000	1,010,000	196,313	1,206,313	3,290,000
2018	Wastewater System Refunding Revenue Bonds	2041	21,740,000	800,000	818,688	1,618,688	20,940,000
2019	Wastewater System Refunding Revenue Bonds	2039	8,045,000	275,000	341,900	616,900	7,770,000
<b>Total Mortgage Revenue Bonds</b>			<b>\$100,560,000</b>	<b>\$5,065,000</b>	<b>\$3,964,693</b>	<b>\$9,029,693</b>	<b>\$95,495,000</b>
<b>General Obligation Bonds</b>							
2018	Wastewater System Improvement LTGO Bonds	2038	470,000	25,000	15,368	40,368	445,000
<b>Total General Obligation Bonds</b>			<b>\$470,000</b>	<b>\$25,000</b>	<b>\$15,368</b>	<b>\$40,368</b>	<b>\$445,000</b>
<b>Long-Term General Obligation Bond Anticipation Notes</b>							
2022	LTGO Various Purpose Bond Anticipation Notes	2023	3,300,000	3,300,000	131,633	3,431,633	0
2023	LTGO Various Purpose Bond Anticipation Notes	2024	0	0	0	0	3,300,000
<b>Total Long-Term General Obligation Bond Anticipation Notes</b>			<b>\$3,300,000</b>	<b>\$3,300,000</b>	<b>\$131,633</b>	<b>\$3,431,633</b>	<b>\$3,300,000</b>
<b>Other Loans</b>							
2016	Water System OPWC Loan - Pershing Avenue	2048	637,450	24,998	0	24,998	612,452
2016	Water System OWDA Loan - River Road	2037	722,255	43,812	9,461	53,273	678,443
2017	Water System OPWC Loan - State Route 4 Water Main	2049	379,414	14,318	0	14,318	365,096
2017	Water System OPWC Loan - Arlington Avenue	2050	541,546	19,693	0	19,693	521,853
2018	Water System OPWC Loan - Southern Hills Water Main	2050	1,662,265	60,446	0	60,446	1,601,819
2018	Water System OPWC Loan - Bahstein Water Main Loop	2050	218,186	7,934	0	7,934	210,252
2021	Water System OPWC Loan - North 3rd Street Water Main	2051	1,462,240	51,307	0	51,307	1,410,933
2022	Water System OPWC Loan - Highland Park Water Main	2052	2,085,980	70,711	0	70,711	2,015,269
2009	Wastewater System OWDA Loan - Sewer Replacement	2030	206,581	23,005	6,026	29,031	183,576
2014	Wastewater System OPWC Loan - Gilmore Road I	2049	2,857,549	107,832	0	107,832	2,749,717
2014	Wastewater System OPWC Loan - Gilmore Road II	2049	360,896	13,619	0	13,619	347,277
2018	Wastewater System OWDA Loan - Sewer Replacement	2019	1,087,393	33,190	24,542	57,732	1,054,203
2022	Wastewater System OPWC Loan - SORD Sanitary Sewer Relocation	2052	2,358,878	79,962	0	79,962	2,278,916
<b>Total Other Loans</b>			<b>\$14,580,633</b>	<b>\$550,827</b>	<b>\$40,029</b>	<b>\$590,856</b>	<b>\$14,029,806</b>
<b>Business-Type Debt Total</b>			<b>\$118,910,633</b>	<b>\$8,940,827</b>	<b>\$4,151,723</b>	<b>\$13,092,550</b>	<b>\$113,269,806</b>



## City of Hamilton Debt (Continued)

### Pledged Revenue Coverage 2016-2021

The following table, derived from the Statistical section of the City's 2021 Comprehensive Annual Financial Report (CAFR), shows the end-of-year Coverage Ratio from years 2016 through 2021 for each of the City's utility operations and special assessment bonds.

	2016	2017	2018	2019	2020	2021
<b>Water System Revenue Bonds</b>						
Gross Revenues (1)	13,130,285	13,483,093	14,070,659	14,877,288	14,583,444	14,251,861
Direct Operating Expenses (2)	10,137,417	11,317,676	10,307,917	11,962,646	12,196,520	9,077,783
Net Revenue Available for Debt Service	2,992,868	2,165,417	3,762,742	2,914,642	2,386,924	5,174,078
Annual Debt Service Requirement	2,064,721	2,064,373	1,964,902	2,202,199	2,046,015	2,053,313
Coverage (3)	1.45	1.05	1.91	1.32	1.17	2.52
<b>Wastewater System Revenue Bonds</b>						
Gross Revenues (1)	12,470,466	12,541,901	12,966,268	13,698,367	13,390,424	12,901,120
Direct Operating Expenses (2)	7,155,147	8,054,016	7,950,546	8,824,466	9,376,304	6,262,619
Net Revenue Available for Debt Service	5,315,319	4,487,885	5,015,722	4,873,901	4,014,120	6,638,501
Annual Debt Service Requirement	4,846,320	3,991,788	3,334,502	3,853,762	3,448,133	3,453,050
Coverage (3)	1.10	1.12	1.50	1.26	1.16	1.92
<b>Gas System Revenue Bonds</b>						
Gross Revenues (1)	19,117,737	18,531,047	21,879,539	21,304,490	17,982,935	18,088,032
Direct Operating Expenses (2)	17,472,300	17,472,987	20,149,213	18,711,023	16,729,845	15,450,558
Net Revenue Available for Debt Service	1,645,437	1,058,060	1,730,326	2,593,467	1,253,090	2,637,474
Annual Debt Service Requirement	432,925	184,071	653,671	773,133	773,414	773,981
Coverage (3)	3.80	5.75	2.65	3.35	1.62	3.41
<b>Electric System Revenue Bonds</b>						
Gross Revenues (1)	66,451,995	71,035,797	80,569,387	82,553,789	81,042,173	85,337,028
Direct Operating Expenses (2)	62,051,190	75,464,636	75,820,874	74,502,740	75,849,959	62,587,101
Net Revenue Available for Debt Service	4,400,805	-4,428,839	4,748,513	8,051,049	5,192,214	22,749,927
Annual Debt Service Requirement	2,470,584	2,482,759	2,549,893	2,457,340	2,592,672	2,769,300
Coverage (3)	1.78	-1.78	1.86	3.28	2.00	8.22
<b>Special Assessment Bonds</b>						
Special Assessment Collections	342,130	345,325	234,082	326,617	308,315	391,494
Annual Debt Service Requirement	188,020	190,153	187,975	112,750	112,175	86,300
Coverage	1.82	1.82	1.25	2.90	2.75	4.54

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

Please note that pledged revenue coverage for each calendar year is not certified until the following calendar year. It is because of this that the chart included here shows information only through calendar year 2021. Revenue coverage for calendar year 2022 will be certified in 2023 and included in future financial documents as appropriate.

### Hamilton's Summarized Debt Activities

	Balance December 31, 2022	2023 Debt Service Payment
Governmental Activities Debt Total	93,042,757	36,571,511
Business-Type Activities Debt Total	118,910,633	13,092,550
<b>Total Debt</b>	<b>\$211,953,390</b>	<b>\$49,664,061</b>





# City of Hamilton Debt (Continued)

## Bond Ratings

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

## Principal and Interest to Maturity

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

Debt Service Fund - General Obligation Bonds			
Years	Principal	Interest	Total
2023	\$768,000	\$480,760	\$1,248,760
2024	1,796,000	449,429	2,245,429
2025	634,000	418,940	1,052,940
2026	650,000	399,647	1,049,647
2027	672,000	381,990	1,053,990
2028-2032	2,622,000	1,666,379	4,288,379
2033-2037	2,965,000	1,255,594	4,220,594
2038-2042	2,450,000	732,550	3,182,550
2043-2047	2,125,000	334,444	2,459,444
2048-2052	475,000	17,813	492,813
<b>Totals</b>	<b>\$15,157,000</b>	<b>\$6,137,546</b>	<b>\$21,294,546</b>

Debt Service Fund - Special Assessment Bonds			
Years	Principal	Interest	Total
2023	\$15,000	\$788	\$15,788
2024	0	0	0
2025	0	0	0
2026	0	0	0
2027	0	0	0
2028-2032	0	0	0
2033-2037	0	0	0
2038-2042	0	0	0
2043-2047	0	0	0
2048-2052	0	0	0
<b>Totals</b>	<b>\$15,000</b>	<b>\$788</b>	<b>\$15,788</b>

Debt Service Fund - Income Tax Revenue Bonds			
Years	Principal	Interest	Total
2023	\$584,001	\$201,419	\$785,420
2024	459,754	186,641	646,395
2025	473,739	172,657	646,396
2026	488,150	158,248	646,398
2027	502,999	143,400	646,399
2028-2032	2,754,021	477,989	3,232,010
2033-2037	1,788,529	77,643	1,866,172
2038-2042	0	0	0
2043-2047	0	0	0
2048-2052	0	0	0
<b>Totals</b>	<b>\$7,051,193</b>	<b>\$1,417,997</b>	<b>\$8,469,190</b>

Debt Service Fund - Taxable Nontax Revenue Bonds			
Years	Principal	Interest	Total
2023	\$80,000	\$920,161	\$1,000,161
2024	580,000	916,402	1,496,402
2025	585,000	909,399	1,494,399
2026	920,000	898,386	1,818,386
2027	940,000	883,055	1,823,055
2028-2032	4,975,000	4,118,104	9,093,104
2033-2037	5,605,000	3,474,479	9,079,479
2038-2042	6,375,000	2,544,251	8,919,251
2043-2047	6,975,000	1,446,613	8,421,613
2048-2052	4,785,000	253,678	5,038,678
<b>Totals</b>	<b>\$31,820,000</b>	<b>\$16,364,528</b>	<b>\$48,184,528</b>

Debt Service Fund - Internal Notes			
Years	Principal	Interest	Total
2023	\$472,376	\$57,747	\$530,123
2024	376,880	43,949	420,829
2025	279,000	32,040	311,040
2026	289,000	20,780	309,780
2027	302,000	9,080	311,080
2028-2032	0	0	0
2033-2037	0	0	0
2038-2042	0	0	0
2043-2047	0	0	0
2048-2052	0	0	0
<b>Totals</b>	<b>\$1,719,256</b>	<b>\$163,596</b>	<b>\$1,882,852</b>

Stormwater Fund/Water Utility/Wastewater Utility - DWDA and OPWC Loans			
Years	Principal	Interest	Total
2023	\$725,387	\$152,222	\$877,609
2024	718,824	147,444	866,268
2025	723,412	141,955	865,367
2026	728,093	136,372	864,465
2027	732,871	130,693	863,564
2028-2032	3,678,997	566,228	4,245,225
2033-2037	3,705,089	428,996	4,134,085
2038-2042	3,550,737	294,447	3,845,184
2043-2047	3,663,309	159,335	3,822,644
2048-2052	2,184,222	33,778	2,218,000
<b>Totals</b>	<b>\$20,410,941</b>	<b>\$2,191,470</b>	<b>\$22,602,411</b>



## City of Hamilton Debt (Continued)

Gas Utility - Revenue Bonds			
Years	Principal	Interest	Total
2023	\$655,000	\$123,954	\$778,954
2024	665,000	108,248	773,248
2025	685,000	92,320	777,320
2026	695,000	75,867	770,867
2027	715,000	89,191	804,191
2028-2032	450,000	176,890	626,890
2033-2037	535,000	85,120	620,120
2038-2042	120,000	4,560	124,560
2043-2047	0	0	0
2048-2052	0	0	0
<b>Totals</b>	<b>\$4,520,000</b>	<b>\$756,150</b>	<b>\$5,276,150</b>

Electric Utility - Revenue Bonds			
Years	Principal	Interest	Total
2023	\$1,355,000	\$1,409,150	\$2,764,150
2024	1,425,000	1,341,400	2,766,400
2025	1,490,000	1,270,150	2,760,150
2026	1,565,000	1,195,650	2,760,650
2027	1,650,000	1,117,400	2,767,400
2028-2032	8,405,000	4,544,150	12,949,150
2033-2037	8,645,000	2,940,800	11,585,800
2038-2042	5,905,000	1,267,500	7,172,500
2043-2047	3,665,000	580,050	4,245,050
2048-2052	1,625,000	73,500	1,698,500
<b>Totals</b>	<b>\$35,730,000</b>	<b>\$15,739,750</b>	<b>\$51,469,750</b>

Water Utility - Revenue Bonds			
Years	Principal	Interest	Total
2023	\$970,000	\$1,074,688	\$2,044,688
2024	1,005,000	1,039,950	2,044,950
2025	1,050,000	1,002,263	2,052,263
2026	1,095,000	962,850	2,057,850
2027	1,130,000	919,950	2,049,950
2028-2032	5,980,000	3,871,538	9,851,538
2033-2037	6,860,000	2,545,994	9,405,994
2038-2042	5,430,000	1,072,450	6,502,450
2043-2047	2,360,000	227,263	2,587,263
2048-2052	345,000	14,400	359,400
<b>Totals</b>	<b>\$26,225,000</b>	<b>\$12,731,346</b>	<b>\$38,956,346</b>

Wastewater Utility - Revenue Bonds			
Years	Principal	Interest	Total
2023	\$2,085,000	\$1,356,901	\$3,441,901
2024	2,155,000	1,294,088	3,449,088
2025	2,245,000	1,194,588	3,439,588
2026	2,360,000	2,085,338	4,445,338
2027	1,265,000	973,288	2,238,288
2028-2032	7,480,000	3,959,975	11,439,975
2033-2037	9,205,000	2,496,925	11,701,925
2038-2042	7,290,000	685,000	7,975,000
2043-2047	0	0	0
2048-2052	0	0	0
<b>Totals</b>	<b>\$34,085,000</b>	<b>\$14,046,103</b>	<b>\$48,131,103</b>

Wastewater Utility - General Obligation Bonds			
Years	Principal	Interest	Total
2023	\$25,000	\$15,368	\$40,368
2024	25,000	14,618	39,618
2025	25,000	13,868	38,868
2026	25,000	13,118	38,118
2027	25,000	12,368	37,368
2028-2032	145,000	50,535	195,535
2033-2037	165,000	24,831	189,831
2038-2042	35,000	1,269	36,269
2043-2047	0	0	0
2048-2052	0	0	0
<b>Totals</b>	<b>\$470,000</b>	<b>\$145,975</b>	<b>\$615,975</b>



### South Water Treatment Plant

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



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# **CAPITAL IMPROVEMENTS**

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# Capital Budget Summary

## Background

For the 2023 budget year, the Department of Finance prepared the City's Capital Improvement Plan (CIP) to include:

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

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

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

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

The multi-fund structure enables the City to account for various restricted revenue sources and is useful in maintaining an extensive focus across our community's multifaceted needs. The total capital improvement budget for 2023 is \$39,971,306.

## Capital Projects Overview

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

Our capital projects have been planned to proactively address citizen's concerns, rejuvenate the City's overall appearance, and make critical improvements that will help Hamilton be the best place to live, work, visit, and play. In the table that follows, we've broken out capital improvement expenditures by fund and department, with a brief description for each project, to give our stakeholders a visual summary of where the money comes from to fund our capital projects and where the money goes. The charts reveal the City's priority in 2023 to invest in the City's infrastructure systems.



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

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

## 2023 Adopted Capital Improvement Budget

Capital Project by Fund/Department	2023 Budget
<b>Hamilton Court Special Project Fund</b>	
<i>Municipal Court</i>	
Computer System Upgrade	75,000
<b>Total Municipal Court</b>	<b>75,000</b>
<b>Total Hamilton Court Special Project Fund</b>	
<b>\$75,000</b>	
<b>Hamilton Capital Improvement Debt Service Fund</b>	
<i>Police Department</i>	
Body Cameras	72,516
Upgrades at Hamilton Police Headquarters	50,000
Police Cruisers	350,000
<b>Total Police</b>	<b>472,516</b>
<i>Fire Department</i>	
Inflatable Rescue Boat	14,000
Breathing Air Compressors	56,000
<b>Total Special Appropriations</b>	<b>70,000</b>
<i>Special Appropriations</i>	
Belt Line Project	1,550,000
<b>Total Special Appropriations</b>	<b>1,550,000</b>
<b>Total Hamilton Capital Improvement Debt Service Fund</b>	
<b>\$2,092,516</b>	
<b>Justice Assistance Grant Fund</b>	
<i>Police Department</i>	
Police Cruisers	15,056
<b>Total Police</b>	<b>15,056</b>
<b>Total Justice Assistance Grant Fund</b>	
<b>\$15,056</b>	
<b>Street Levy Fund</b>	
<i>Engineering Department</i>	
2023 Concrete Repair and Resurfacing Program	1,800,000
Fairway Hills Concrete Repair and Resurfacing	1,550,000
Tylersville Road Reconstruction	860,000
<b>Total Engineering</b>	<b>4,210,000</b>
<b>Total Street Levy Fund</b>	
<b>\$4,210,000</b>	
<b>Stormwater Management Fund</b>	
<i>Public Works Department</i>	
Critical Storm Sewer Condition Assessment	100,000
Heaton Street at Beckett Plant Design	200,000
Annual Pipe Lining Project	65,000
Concrete Repair and Resurfacing	410,000
Hammond Boulevard at Dayspring Drive	500,000
Tylersville Road Improvements	250,000
Fairway Water and Resurfacing	352,600
Front End Loader	75,000
<b>Total Public Works</b>	<b>1,952,600</b>
<b>Total Stormwater Management Fund</b>	
<b>\$1,952,600</b>	



## 2023 Adopted Capital Improvement Budget (Continued)

Capital Project by Fund/Department	2023 Budget
<b>Street Maintenance Fund</b>	
<i>Public Works Department</i>	
Truck Replacement	190,000
Zero Turn Deck Mowers	50,000
Paint Striping Service	150,000
Plastic Water Barriers	12,000
<b>Total Public Works</b>	<b>402,000</b>
<b>Total Street Maintenance Fund</b>	<b>\$402,000</b>
<b>Sidewalk Special Assessments - 2023 Fund</b>	
<i>Engineering Department</i>	
2023 Concrete Repair and Resurfacing Program	900,000
Fairway Hills Concrete Repair and Resurfacing	400,000
<b>Total Engineering</b>	<b>1,300,000</b>
<b>Total Sidewalk Special Assessments - 2023 Fund</b>	<b>\$1,300,000</b>
<b>Issue II Project Fund</b>	
<i>Engineering Department</i>	
2023 Concrete Repair and Resurfacing Program	1,230,000
<b>Total Engineering</b>	<b>1,230,000</b>
<b>Total Issue II Project Fund</b>	<b>\$1,230,000</b>
<b>Infrastructure Renewal Program 2023 Fund</b>	
<i>Engineering Department</i>	
Tylersville Road Property Acquisition	100,000
Tylersville Road Reconstruction - Inspection	100,000
2023 Concrete Repair and Resurfacing Program	600,000
Bike Path from Columbia Bridge to A Street	65,000
Bike Ramp at Millikin and A Street	60,000
Black Street Bridge Rehabilitation	286,000
Fairway Hills Concrete Repair and Resurfacing	500,000
Joe Nuxhall Boulevard Resurfacing	50,000
New London at B Street Median Improvements	75,000
State Route 129 Noise Walls	50,000
Pyramid Hill Boulevard Median Removal	60,000
Traffic Signal Improvements	50,000
Tylersville Road Reconstruction	2,090,000
<b>Total Engineering</b>	<b>4,086,000</b>
<b>Total Infrastructure Renewal Program Fund</b>	<b>\$4,086,000</b>
<b>Gas Capital Improvement Fund</b>	
<i>Utility Operations Department</i>	
Dump Truck Replacement	67,500
Crew Truck Replacement	55,000
Backhoe Replacement	65,000
Regulator Pits and Stations	200,000
Meter Replacements	100,000
Valve Replacements	75,000
<b>Total Utility Operations</b>	<b>562,500</b>
<b>Total Gas Capital Improvement Fund</b>	<b>\$562,500</b>



## 2023 Adopted Capital Improvement Budget (Continued)

Capital Project by Fund/Department	2023 Budget
<b>Electric Capital Improvement Fund</b>	
<i>Utility Operations Department</i>	
138kV Cabling Replacement	250,000
138kV Line Pole Inspection & Replacement	300,000
Air / Oil Seal Replacement	110,000
Carbon Shaft Seal Replacement	800,000
Deck and Cell Concrete Repairs	63,654
Fire Suppression Systems Replacement	550,000
Lube Oil Cooler Tubing Replacement	75,000
Plant Controls Upgrade	51,500
Generator Step-Up Transformer	700,000
Spare Gare Refurbishment	300,000
Turbine Runner Hub Inspection	250,000
FERC Relicensing	100,000
Capital Spares	150,000
LED Streetlight Conversions	160,000
Network Transformer	100,000
OCB Replacement Program	125,000
Pole Replacements	1,500,000
Riverside Homes	80,000
SEL 351 AFSS Upgrades	20,000
Substation SEL Relay Upgrades	50,000
Tylersville Road Improvements	100,000
Westfield Place	80,000
Hanover Building Upgrades	50,000
Van Replacement	60,000
ALTEC Bucket Truck Replacement	210,000
TEREX Bucket Truck Replacement	325,000
Backyard Machine Replacement	250,000
CT & PT Replacements	16,500
Fault Locator	7,000
Fiber Capital Spares	35,000
ISP Capital Spares	25,000
Itron Radios	10,000
Meter Replacements	51,000
Metering Test Equipment	25,000
Road Broom for Bobcat	7,500
System Capital Spares	100,000
<b>Total Utility Operations</b>	<b>7,087,154</b>
<b>Total Electric Capital Improvement Fund</b>	<b>\$7,087,154</b>
<b>Water Construction Fund</b>	
<i>Utility Operations Department</i>	
Hamilton Enterprise Park Water Tower	7,000,000
Millville Avenue and Donna Avenue Water Main Replacement	2,400,000
NW Washington Water Service Replacement	300,000
<b>Total Utility Operations</b>	<b>9,700,000</b>
<b>Total Water Construction Fund</b>	<b>\$9,700,000</b>
<b>Water Capital Improvement Fund</b>	
<i>Utility Operations Department</i>	
Well Rehabilitation	200,000
SWTP Aerator Roof Replacement	300,000
Rebuild High Service Pump	100,000

## 2023 Adopted Capital Improvement Budget (Continued)

Capital Project by Fund/Department	2023 Budget
Fairway Hills Water Main Replacement	300,000
Millikin Street Storm and Water Main Improvements	80,000
Dump Truck Replacement	67,500
Crew Truck Replacement	55,000
Backhoe Replacement	65,000
Valve Replacements	30,000
Meter Replacements	160,000
Fire Hydrants	200,000
<b>Total Utility Operations</b>	<b>1,557,500</b>
<b>Total Water Capital Improvement Fund</b>	<b>\$1,557,500</b>
<b>Wastewater Construction Fund</b>	
<b>Utility Operations</b>	
Master Plan Liquid-Side Processes	275,000
Boiler Replacement - Engineering & Design	100,000
Sludge Dewatering - Engineering & Construction	450,000
New London Package Plant Replacement	1,780,500
Gravity Thickener Drives & Collection Arms Replacement	1,000,000
<b>Total Utility Operations</b>	<b>3,605,500</b>
<b>Total Wastewater Construction Fund</b>	<b>\$3,605,500</b>
<b>Wastewater Capital Improvement Fund</b>	
<b>Utility Operations Department</b>	
Flow Monitoring Maintenance	25,480
Annual Sanitary Manhole Rehabilitation Project	500,000
Sanitary Sewer Lining	800,000
Front End Loader	75,000
Influent Pump P3 Replacement	400,000
<b>Total Utility Operations</b>	<b>1,800,480</b>
<b>Total Wastewater Capital Improvement Fund</b>	<b>\$1,800,480</b>
<b>Parking Fund</b>	
<b>Engineering Department</b>	
Parking Meter Attendant Vehicle	30,000
McDulin Garage Stairwell Security	30,000
<b>Total Engineering</b>	<b>60,000</b>
<b>Total Parking Fund</b>	<b>\$60,000</b>
<b>Fleet Maintenance Fund</b>	
<b>Public Works Department</b>	
Municipal Garage Exterior Painting	100,000
Municipal Garage Tuck Pointing	45,000
Fan Replacements	20,000
Floor Scrubber	30,000
<b>Total Public Works</b>	<b>195,000</b>
<b>Total Fleet Maintenance Fund</b>	<b>\$195,000</b>
<b>Central Services Fund</b>	
<b>Utility Operations Department</b>	
Miscellaneous Equipment	10,000
Meter Reading Vehicle Replacement	30,000
<b>Total Utility Operations</b>	<b>40,000</b>
<b>Total Central Services Fund</b>	<b>\$40,000</b>
<b>Total All Funds</b>	<b>\$39,971,306</b>



## External Services

### Special Appropriations

Construction for the Hamilton Beltline Recreational Trail Project to transform unused railway into a walking trail will be continued in 2023. The City budgeted \$1,550,000 for this project in the Hamilton Capital Improvement Debt Service Fund.

## Public Safety

### Municipal Court

The Hamilton Municipal Court is expected to update their computer system in 2023. \$75,000 is budgeted in the Hamilton Court Special Project Fund.

### Police Department

The Hamilton Police Department is expected to purchase seven police cruisers, body cameras, and upgrades at police headquarters in 2023. \$472,516 is budgeted in the Hamilton Capital Improvement Debt Service Fund and \$15,056 in the Justice Assistance Grant Fund.

### Fire Department

The Hamilton Fire Department is expected to purchase an inflatable rescue boat and breathing air compressors in 2023. \$70,000 is budgeted in the Hamilton Capital Improvement Debt Service Fund.

## Infrastructure

### Engineering

- The City's Annual Concrete Repair and Resurfacing Program, designed to help keep Hamilton's roads in good condition, will cover multiple streets in 2023. Approximately five miles of street are scheduled to be resurfaced in 2023. The overall program's budget is spread across several funds, including the following:
  - \$1,800,000 is budgeted in the Street Levy Fund
  - \$900,000 is budgeted in the Sidewalk Special Assessment - 2023 Fund
  - \$1,230,000 is budgeted in the Issue II Project Fund
  - \$600,000 is budgeted in the Infrastructure Renewal Program - 2023 Fund
- The City is continuing work on the Tylersville Road reconstruction project, with \$860,000 budgeted for this project in the Street Levy Fund, \$250,000 in the Stormwater Management Fund, \$2.29 million in the Infrastructure Renewal Program - 2023 Fund, and \$100,000 in the Electric Capital Improvement Fund.
- The City is beginning concrete repair and resurfacing and stormwater system improvements in the Fairway Hills subdivision in 2023. Funding for this project will come from multiple funds including \$1,550,000 from the Street Levy Fund, \$352,600 from the Stormwater Management Fund, and \$400,000 from the Sidewalk Special Assessments - 2023 Fund.
- In the Parking Fund, the City has \$30,000 budgeted for a parking attendant vehicle and \$30,000 for McDulin Parking Garage improvements.

### Public Works

The Public Works Department has multiple storm sewer replacement projects planned, including Hammond Boulevard and Tylersville Road. Various equipment replacements, lining of sanitary sewers, concrete repair and resurfacing, and emergency storm sewer repairs have also been budgeted for 2023. \$1,952,600 is budgeted in the Stormwater Management Fund. The Public Works Department has \$402,000 in capital improvements budgeted in the Street Maintenance Fund in 2023 for various equipment and upgrades including zero turn deck mowers, truck replacement, paint striping service, and plastic water barriers for community events. \$195,000 is budgeting in the Fleet Maintenance Fund for painting and tuck point at the Municipal Garage and equipment replacement.

### Utility Operations — Gas

The Gas Utility will be replacing a dump truck, crew truck, and backhoe in 2023. Budgeted capital expenditures also include meter and valve replacements and regulator pit and station upgrades. \$562,500 is budgeted in the Gas Capital Improvement Fund.



## Infrastructure (Continued)

### **Utility Operations — Electric**

The City has budgeted \$7,087,154 in the Electric Capital Improvement Fund for equipment replacement, system upgrades and improvements, maintenance, repair costs, and safety improvements to the City electric system in 2023. Major items planned include pole replacements (\$1,500,000), carbon shaft seal replacement (\$800,000), generator step-up transformer (\$700,000), and the replacement of two bucket trucks (\$535,000).

### **Utility Operations — Water**

Improvements to the City of Hamilton's water infrastructure for 2023 includes a new water tower at the Hamilton Enterprise Park, water main replacement at Milville and Donna Avenues, annual repair or replacement of filters, valves, meters, and fire hydrants, service pump rehabilitation, and Fairway Hills main replacement. \$9,700,000 is budgeted in the Water Construction Fund and \$1,557,500 in the Water Capital Improvement Fund.

### **Utility Operations — Wastewater**

Major wastewater infrastructure projects for 2023 include the New London package plant replacement, gravity thickener and collection arm replacement, manhole replacements, and miscellaneous sanitary sewer replacement and lining. \$3,605,500 is budgeted in the Wastewater Construction Fund and \$1,800,480 is budgeted in the Wastewater Capital Improvement Fund.

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# **HAMILTON HIGHLIGHT - DOWNTOWN LIVING**

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## Downtown Living

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



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# DEPARTMENTS

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## Department Overviews

The following section illustrates the purpose and function of the City of Hamilton's various departments and divisions. Each department overview includes: the department's mission, description, and, if applicable, division descriptions; an organizational chart providing a snap-shot of how the department fits into the City organization as a whole; accomplishments in 2022 and goals for 2023; and tables and charts illustrating historical and current financial data, staffing levels, and key performance indicators.

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

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



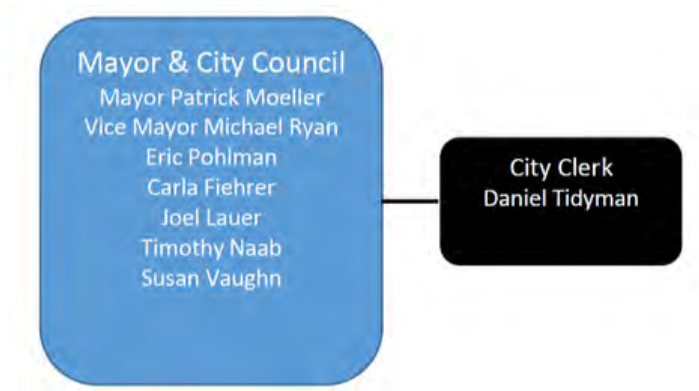
## City Clerk



**Daniel Tidyman**  
City Clerk

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

## Organizational Chart



## Department Description

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

## Accomplishments in 2022

- Maintained City Council's regularly scheduled meetings.
- Issued over 25 proclamation certificates to residents and organizations.
- Processed and fulfilled over 30 records requests in compliance with the Ohio Public Records Act.
- Assisted in applying for \$1.25M from the Federal Rail Association for the Butler Crossing Elimination Project and North Hamilton Crossing.
- Assisted in applying for \$1M from the Department of Transportation RAISE Grant for engineered design drawings for the North Hamilton Crossing Project.

## Goals for 2023

- Facilitate efficient City Council agendas for Calendar Year 2023.
- Continued involvement with grant applications for North Hamilton Crossing.
- Increasing focus on activating the Great Miami River as an asset to the City of Hamilton:
  - The 2-Mile Dam or Low Dam on the Great Miami River will be investigated for potential dam rehabilitation projects.
  - There will be a grant application submitted to the ODRN Paddling Enhancement Grant for a kayak launch near Rivers Edge
  - Explore other opportunities to activate the Great Miami River
- Continue to digitize the City's ordinances and resolutions and bring more forms into a digital media format in 2023.
- Continue efforts with special projects.

## Budgetary Highlights

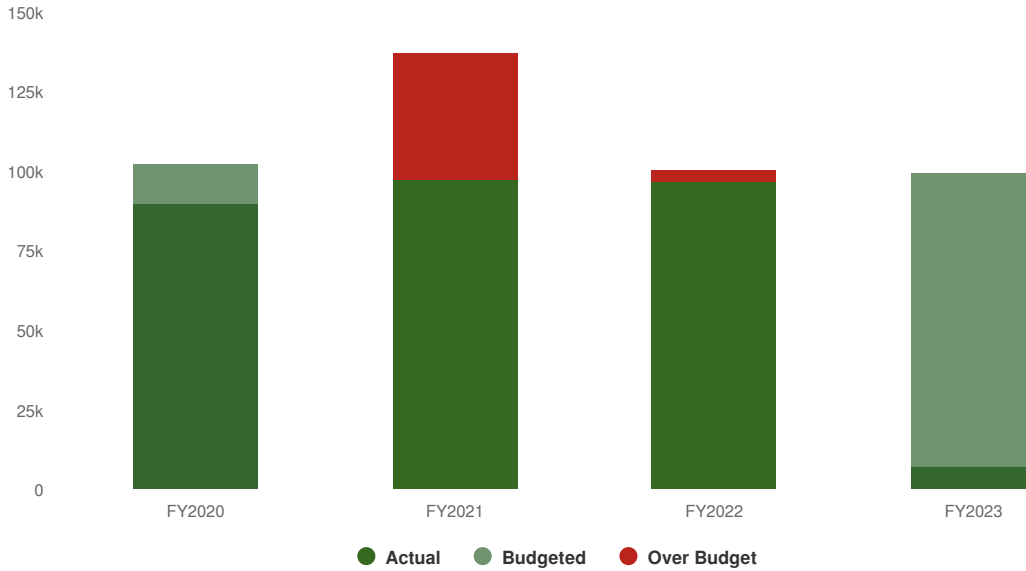
The 2023 Adopted Budget includes slight increases in salary and benefits due to budgeted salary increases and increased health care costs.



## 2023 Adopted Operating Budget

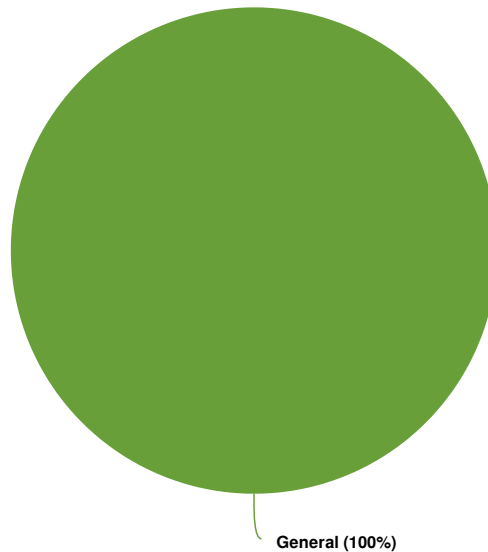
**\$99,714** **\$2,871**  
(2.96% vs. prior year)

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

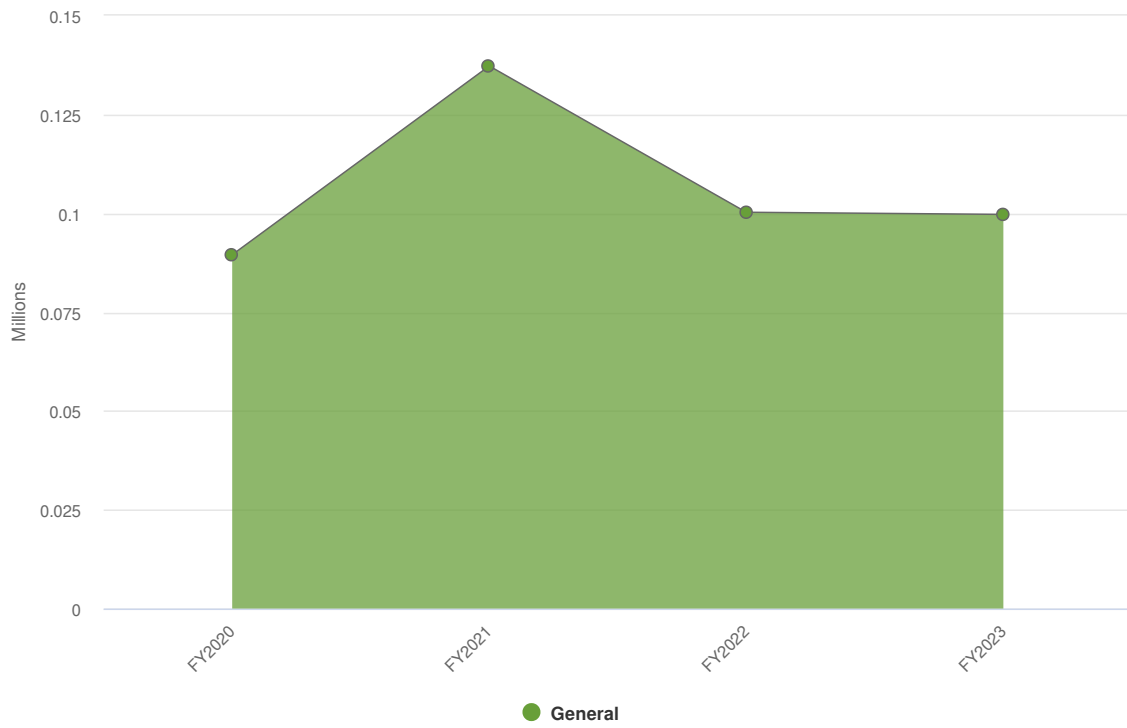


## Expenditures by Fund

### 2023 Expenditures by Fund

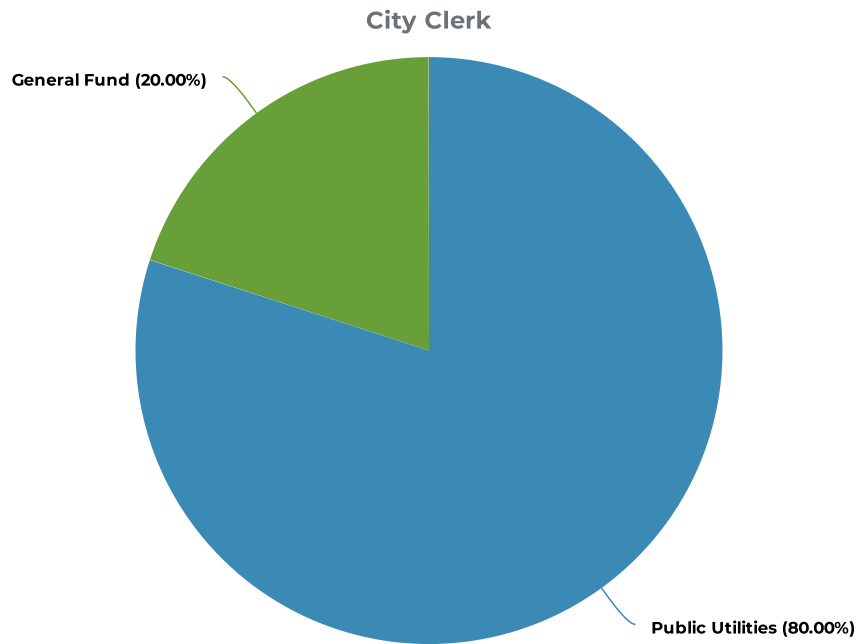


### Budgeted and Historical 2023 Expenditures by Fund



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
General						
Personal Services & Benefits	\$82,658.29	\$125,949.13	\$81,493.00	\$81,142.57	\$84,004.00	3.1%
Other Expenditures	\$6,846.06	\$11,311.09	\$15,350.00	\$19,111.51	\$15,710.00	2.3%
<b>Total General:</b>	<b>\$89,504.35</b>	<b>\$137,260.22</b>	<b>\$96,843.00</b>	<b>\$100,254.08</b>	<b>\$99,714.00</b>	<b>3%</b>

## 2023 Estimated Funding Sources



### Budgeted FTE's

Operating Total	2020 Actual	2021 Actual	2022 Adopted	2022 Actual	2032 Adopted	Change from 2022 Adopted	% Change
Budgeted FTE's	1.00	1.50	1.00	1.00	1.00	0.00	N/A

### City Clerk Key Performance Indicators

	Benchmark	Actual 2021	Actual 2022	Target 2023
Number of public records requests made to City Clerk	40	58	32	40
Number of agendas created for City Council meetings	21	22	30	24



## Mayor and City Council



**Patrick Moeller**  
Mayor

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

## Members of City Council

Current members include:

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



## Department Description

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

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

## Goals and Accomplishments

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

## Budgetary Highlights

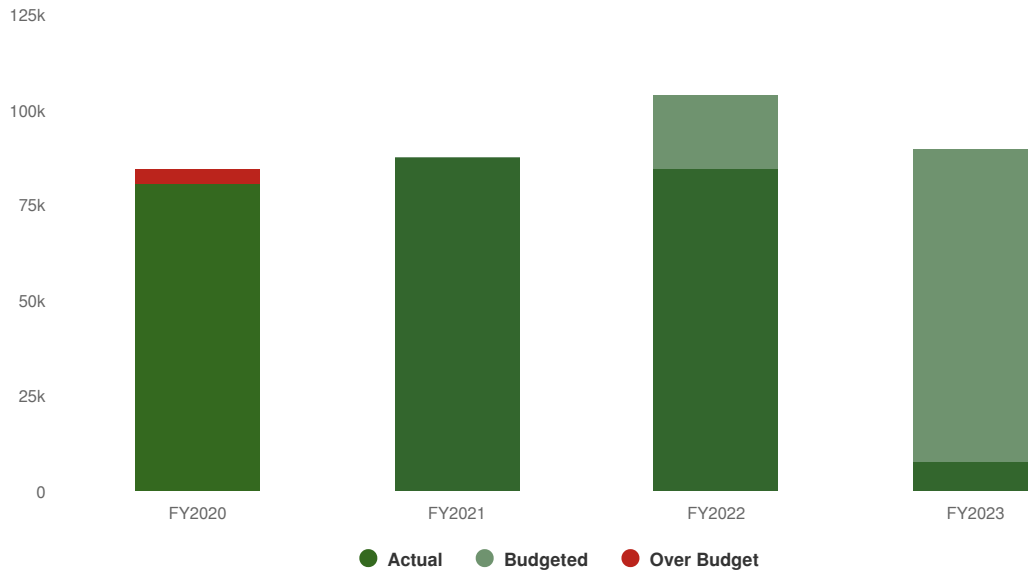
The 2023 Adopted Budget includes decreases in Personnel & Employee Benefits due to decreased health insurance costs.



# 2023 Adopted Operating Budget

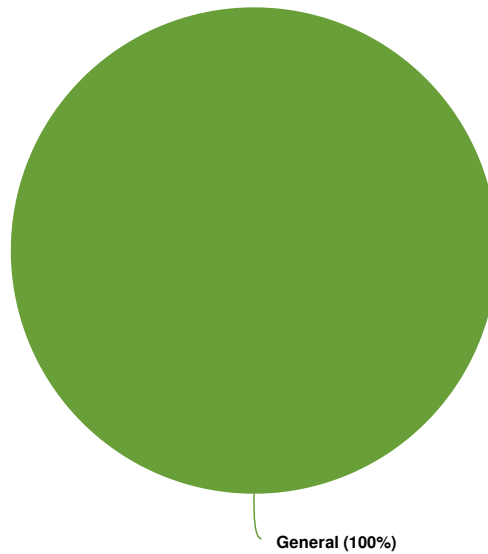
**\$89,525** **-\$14,227**  
(-13.71% vs. prior year)

## Mayor and City Council Proposed and Historical Budget vs. Actual

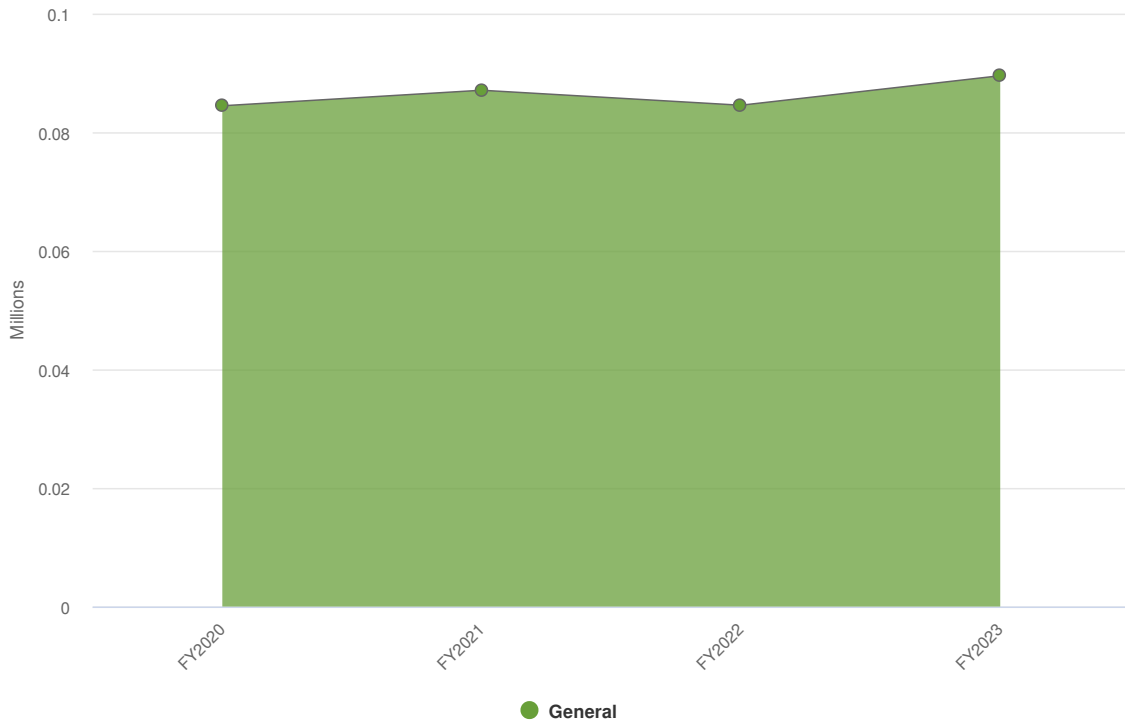


## Expenditures by Fund

### 2023 Expenditures by Fund

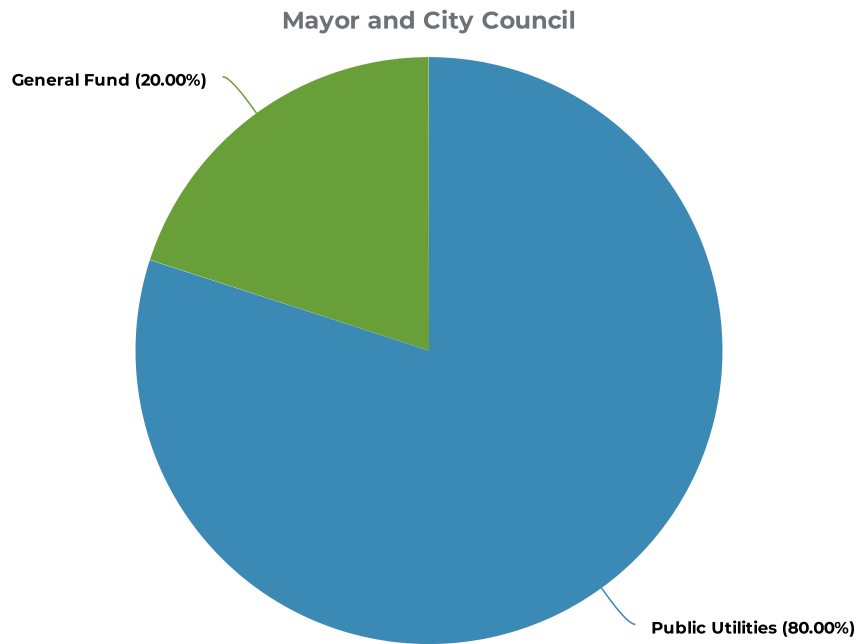


### Budgeted and Historical 2023 Expenditures by Fund



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
General						
Personal Services & Benefits	\$76,928.47	\$81,316.72	\$96,895.00	\$75,128.00	\$80,168.00	-17.3%
Other Expenditures	\$7,523.87	\$5,758.82	\$6,857.00	\$9,418.34	\$9,357.00	36.5%
<b>Total General:</b>	<b>\$84,452.34</b>	<b>\$87,075.54</b>	<b>\$103,752.00</b>	<b>\$84,546.34</b>	<b>\$89,525.00</b>	<b>-13.7%</b>

## 2023 Estimated Funding Sources



### Budgeted FTE's

<b>Operating Total</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Adopted</b>	<b>2022 Actual</b>	<b>2023 Adopted</b>	<b>Change from 2022 Adopted</b>	<b>% Change</b>
Budgeted FTE's	7.00	7.00	7.00	7.00	7.00	0.00	N/A

### City Council Key Performance Indicators

	<b>Benchmark</b>	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Target 2023</b>
Number of regular meetings	20	21	23	22
Number of special meetings	1	1	10	1
Number of ordinances passed	120	128	128	120
Number of resolutions passed	60	77	83	65
Number of public hearings	20	16	12	8



# Office of the City Manager



**Joshua Smith**  
City Manager

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

## Organizational Chart



## Department Description

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

## Accomplishments in 2022

- Secured a developer to preserve the Anthony Wayne building by transforming it into a Hilton Hotel.
- Worked with Spooky Nook to support the sports complex and their official opening.
- Further expanded the City's Downtown Outdoor Refreshment Area into the largest DORA in the State of Ohio.
- Attracted Third Eye Brewing to a redevelopment project on Route 4.
- Trained City staff on lean practices by coordinating Lean Yellow Belt training and Kaizen workshops.
- Secured additional funding for the Hamilton Beltline project.

## Goals for 2023

- Break ground on the planned City of Hamilton Public Safety Center.
- Break ground on new Fire Station #26.
- Support the completion of the Rossville Flats on Main Street.
- Establish additional EV charging stations through the City.
- Pursue additional new housing developments to support the City's growing population.
- Increase the amount of investment in our neighborhoods.
- Support events that attract visitors to Hamilton.

## Budgetary Highlights

The 2023 Adopted Budget includes personnel increases due to budgeted salary increases, health care costs, and additional budget for professional development training.

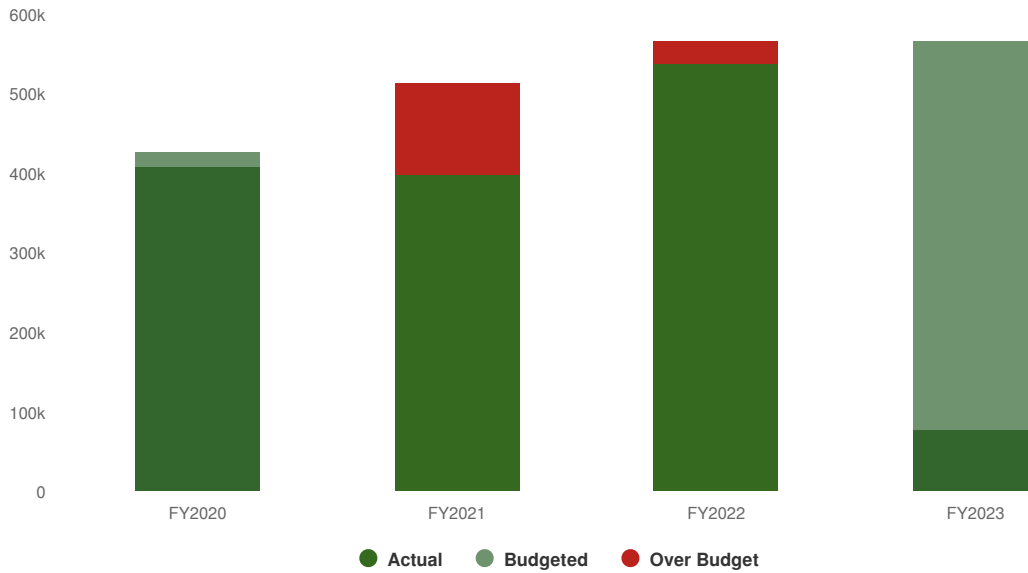




# 2023 Adopted Operating Budget

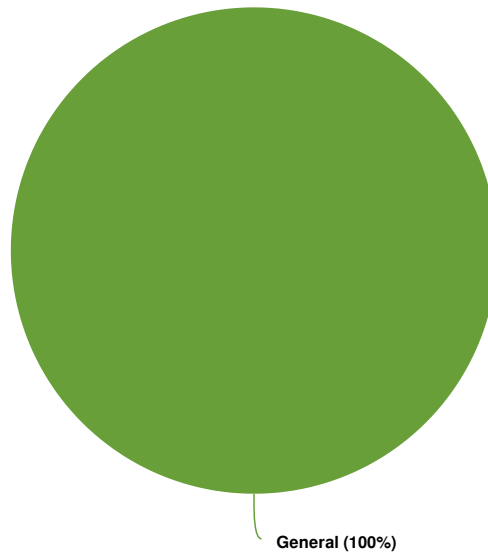
**\$565,507** **\$27,470**  
(5.11% vs. prior year)

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

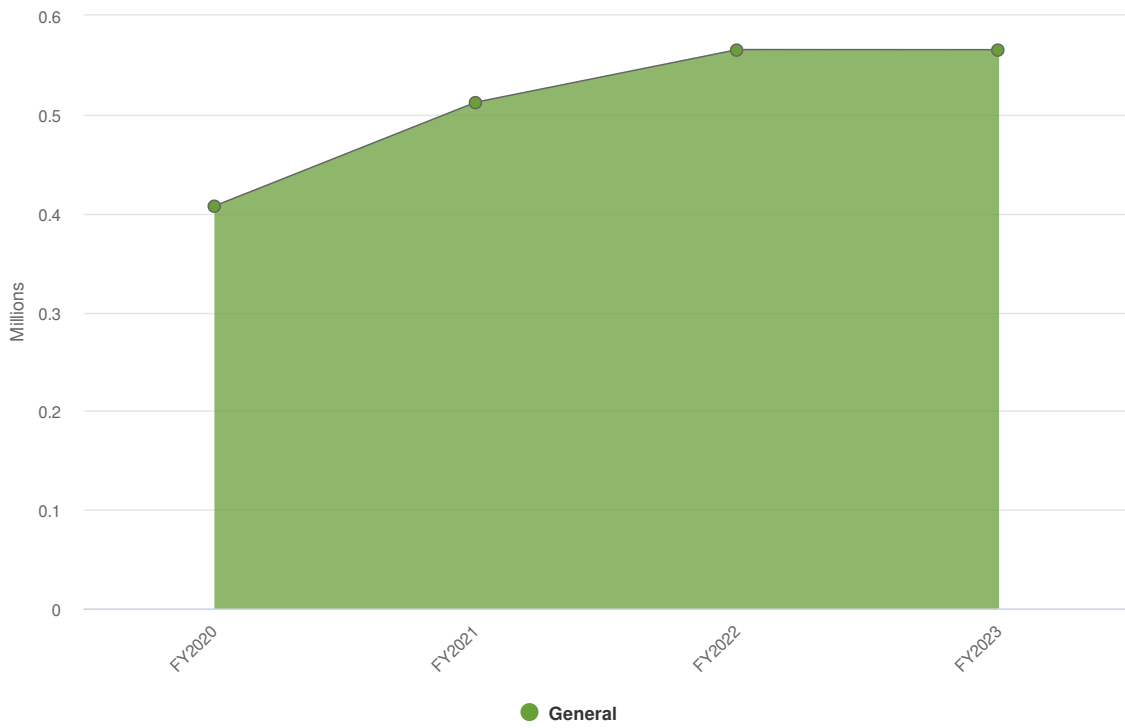


## Expenditures by Fund

### 2023 Expenditures by Fund

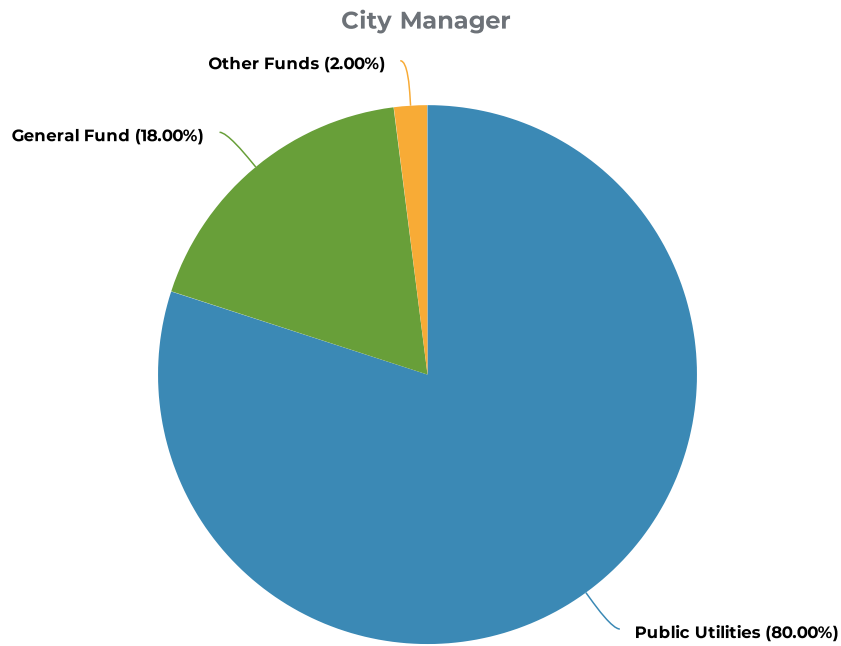


### Budgeted and Historical 2023 Expenditures by Fund



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
General						
Personal Services & Benefits	\$392,268.34	\$502,673.93	\$525,395.00	\$543,053.77	\$552,865.00	5.2%
Other Expenditures	\$15,074.58	\$9,724.77	\$12,642.00	\$22,565.32	\$12,642.00	0%
<b>Total General:</b>	<b>\$407,342.92</b>	<b>\$512,398.70</b>	<b>\$538,037.00</b>	<b>\$565,619.09</b>	<b>\$565,507.00</b>	<b>5.1%</b>

## 2023 Estimated Funding Sources



### Budgeted FTE's

Operating Total	2020 Actual	2021 Actual	2022 Adopted	2022 Actual	2023 Adopted	Change from 2022 Adopted	% Change
Budgeted FTE's	2.17	3.17	3.17	3.17	3.17	0.00	N/A

### City Manager Key Performance Indicators

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

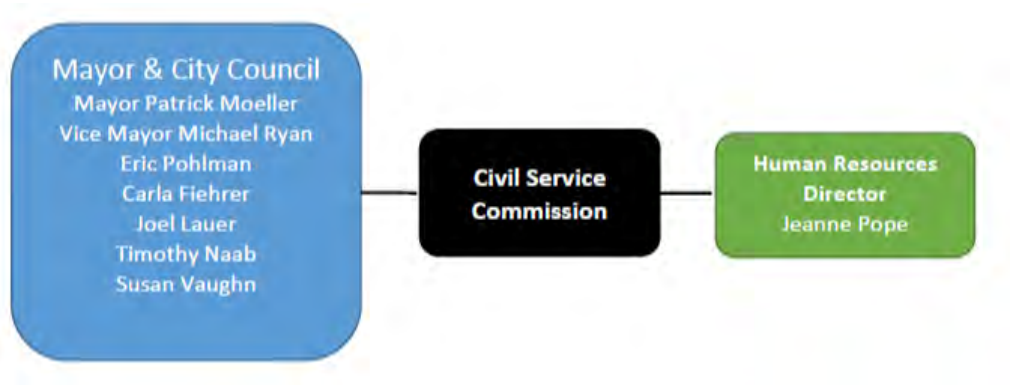
# Human Resources (Civil Service & Personnel)



**Jeanne Pope**  
Human Resources Director

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

## Organizational Chart



## Department Description

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

## Accomplishments in 2022

- Hired HR Assistant for administration of Employee Leave and Benefits instead of purchasing a costly benefits platform.
- Assisted the Diversity and Inclusion Commission in communicating recommendations from the Affirmative Action Plan, now called the Workforce Equity Plan, to Council.
- Continued success with our Workforce Development Plan, i.e. CHIPs, a collaboration between the City of Hamilton, Hamilton City School District, Badin High School, and local businesses and organizations.
- Participated in successful CBA negotiations for AFSCME 475, IBEW and IAFF.
- Continued to build Management 101 Training Series (remote learning) with an in-person training series — Managing the Mania.
- Implemented Exit Interviews and Exit Checklists using NeoGov software for insights on positive and challenging aspects of organization.

## 2023 Goals

- Automated Annual Education via Neogov.
- Crosstrain all HR staff members on administration of Neogov Learn Module.
- Commit dedicated staff members to Worker's Compensation oversight, FMLA and Benefits Administration.
- Enhance employee engagement through Wellness activities, ERG groups for women, and highlighting diversity/equity within our organization.
- Begin XLMT collaborations to increase departmental communication.
- Complete review of Administrative Directives and Employee Handbook for updates and best practices.
- Implement the Equity Plan for DEIB - Diversity, Equity, Inclusion, and Belonging.

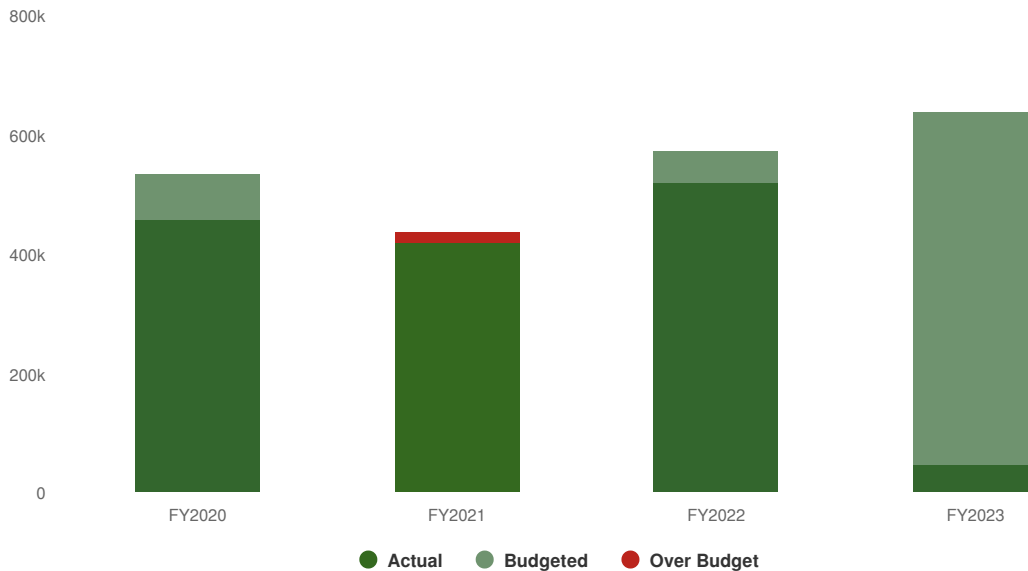
## Budgetary Highlights

The 2023 Adopted Budget includes the addition of a full-time HR Assistant position, along with planned salary and health insurance cost increases, resulting in a \$62k (11.06%) increase in salaries and benefits compared to the 2022 Adopted Budget. Human Resources' 2023 Adopted Budget also includes a \$3.5k increase in non-personnel related items.

## 2023 Adopted Operating Budget

**\$638,125** **\$65,606**  
 (11.46% vs. prior year)

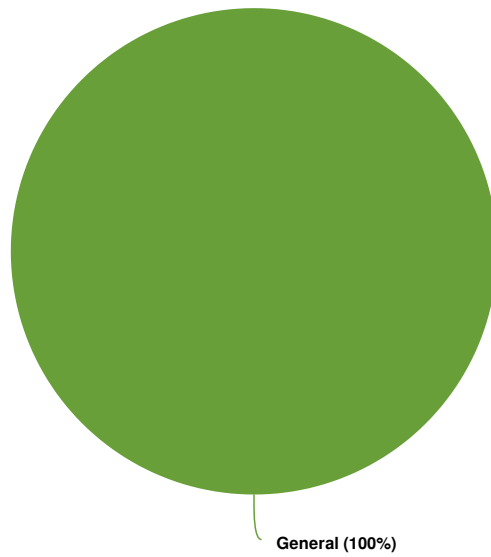
### Human Resources Proposed and Historical Budget vs. Actual



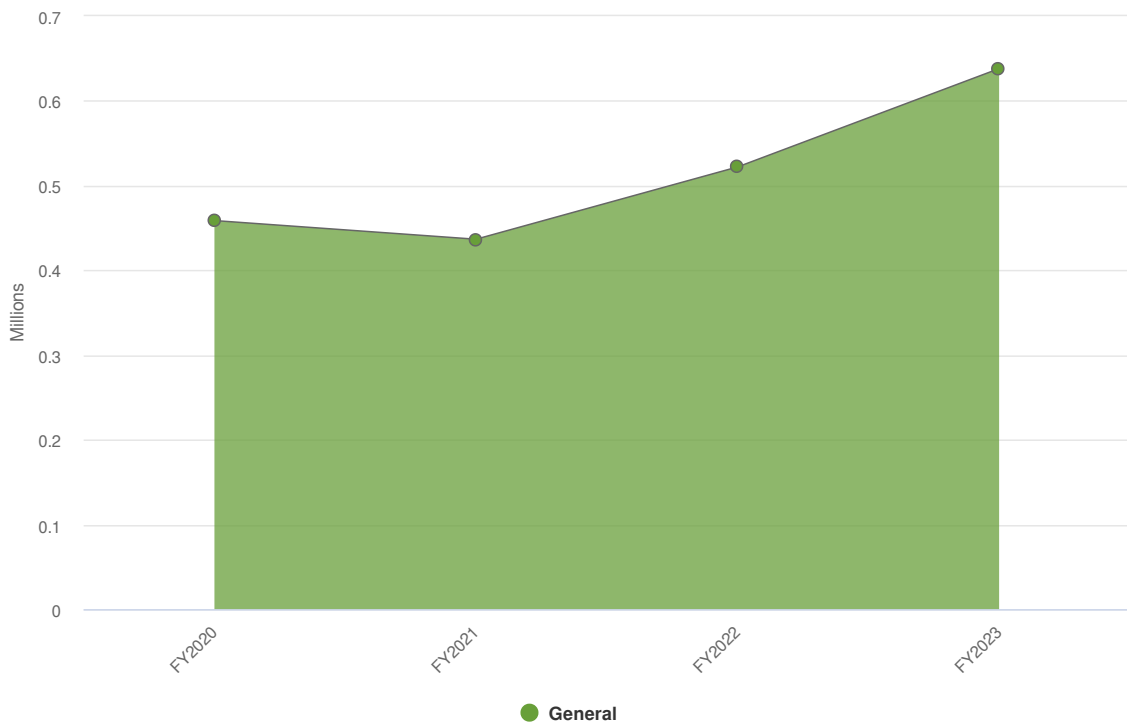


# Expenditures by Fund

## 2023 Expenditures by Fund

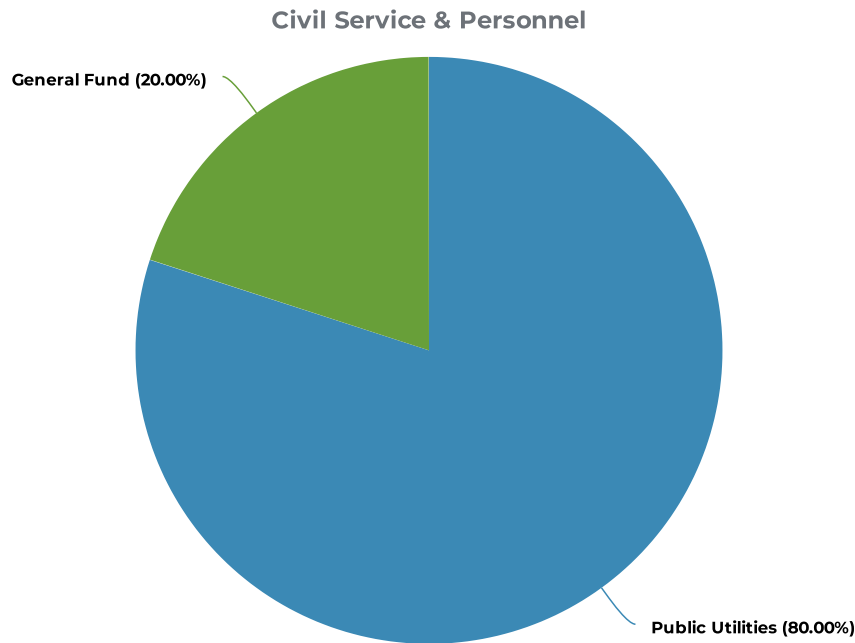


## Budgeted and Historical 2023 Expenditures by Fund



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
General						
Personal Services & Benefits	\$446,600.24	\$433,014.05	\$561,439.00	\$511,350.26	\$623,545.00	11.1%
Other Expenditures	\$12,102.73	\$3,659.55	\$11,080.00	\$10,644.69	\$14,580.00	31.6%
<b>Total General:</b>	<b>\$458,702.97</b>	<b>\$436,673.60</b>	<b>\$572,519.00</b>	<b>\$521,994.95</b>	<b>\$638,125.00</b>	<b>11.5%</b>

## 2023 Estimated Funding Sources



## Budgeted FTE's

Operating Total	2020 Actual	2021 Actual	2022 Adopted	2022 Actual	2023 Adopted	Change from 2022 Adopted	% Change
Budgeted FTE's	3.25	5.25	6.25	6.25	6.75	0.50	8.00%

## Human Resources Key Performance Indicators

	Benchmark	Actual 2021	Actual 2022	Target 2023
Number of exams administered *	25	77	84	25
Number of applicants recruited and reviewed	TBD	1,487	1,478	TBD
Number of applicants selected for hire	TBD	112	97	TBD
Number of jobs posted on City's website	20	63	76	20
Number of Civil Service Commission meetings held	24	8	10	24

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



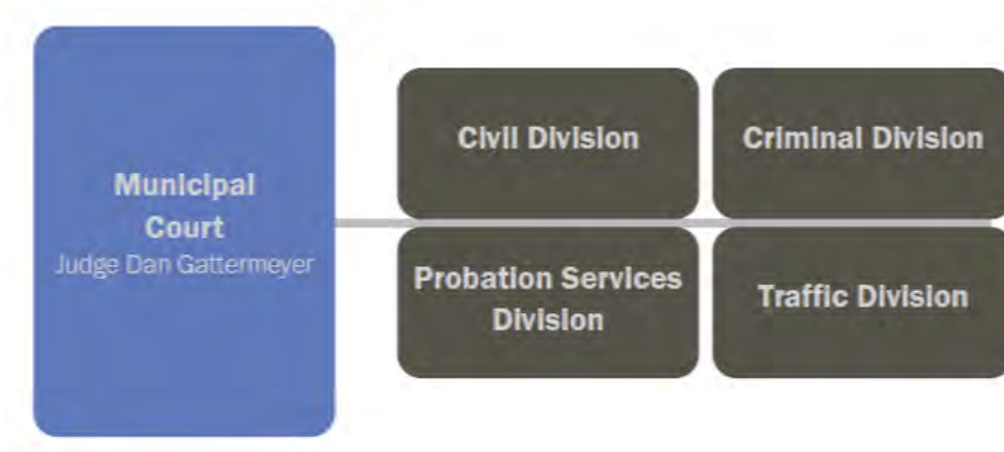
# Municipal Court



**Daniel J. Gattermeyer**  
Municipal Court Judge

*The Hamilton Municipal Court provides outstanding public service to the City of Hamilton, Village of New Miami, St. Clair Township, and Ross Township in a timely, efficient, and courteous manner while upholding the law and maintaining fiscal responsibility to the citizens served.*

## Organizational Chart



## Department Description

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

### Civil Division

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

### Criminal Division

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

### Probation Services Division

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

### Traffic Division

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



## Accomplishments in 2022

- Maintained an Empowerment Docket for defendants experiencing homelessness to gain access to services and benefits that may help remedy their current situation.
- Maintained specialized dockets for Veterans and defendants coping with mental illness.
- Awarded American Rescue Plan funding from the Ohio Department of Criminal Justice Services in the amount of \$318,199.30 to replace the Court's computer system.
- Awarded a technology grant from the Ohio Supreme Court in the amount of \$39,017 for document management software to be used for accessing scanned files for court purposes and fulfilling public record requests.

## Goals for 2023

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

## Budgetary Highlights

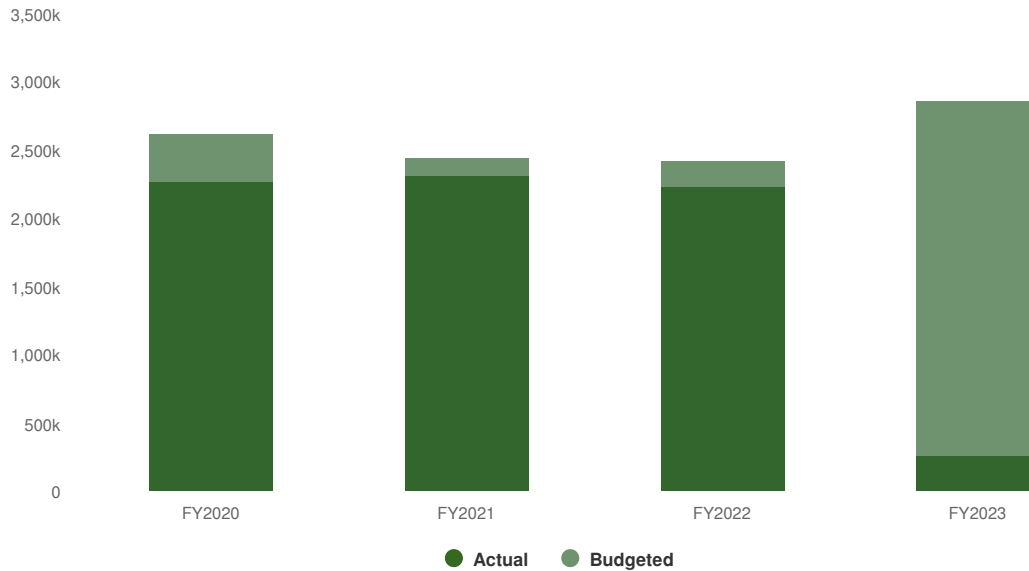
In addition to the Municipal Court Department within the City's General Fund, the Court's budget also includes the Security Projects Fund (207), Special Projects Fund (208), Capital Improvement Fund (212), Dispute Resolution Fund (221), and the Probation Services Fund (238).

In 2023, the Court is anticipating slight increases in salary and benefits due to cost of living adjustments and increases in health insurance. Other expenditures are budgeted to increase \$275k due to the replacement of the court's computer system software with American Rescue Plan Act funds received from the State of Ohio. Remaining line items are consistent with the 2022 Adopted Budget.

# 2023 Adopted Operating Budget

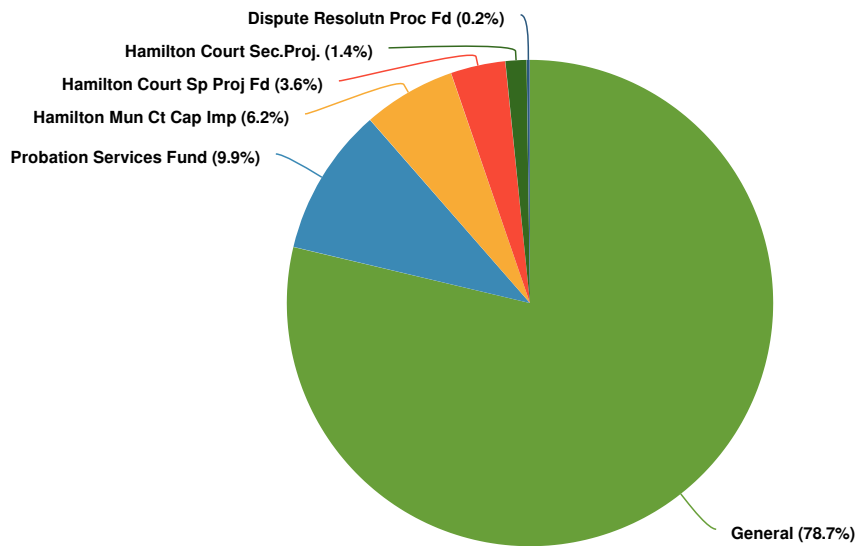
**\$2,859,808** **\$443,754**  
 (18.37% vs. prior year)

## Municipal Court Proposed and Historical Budget vs. Actual



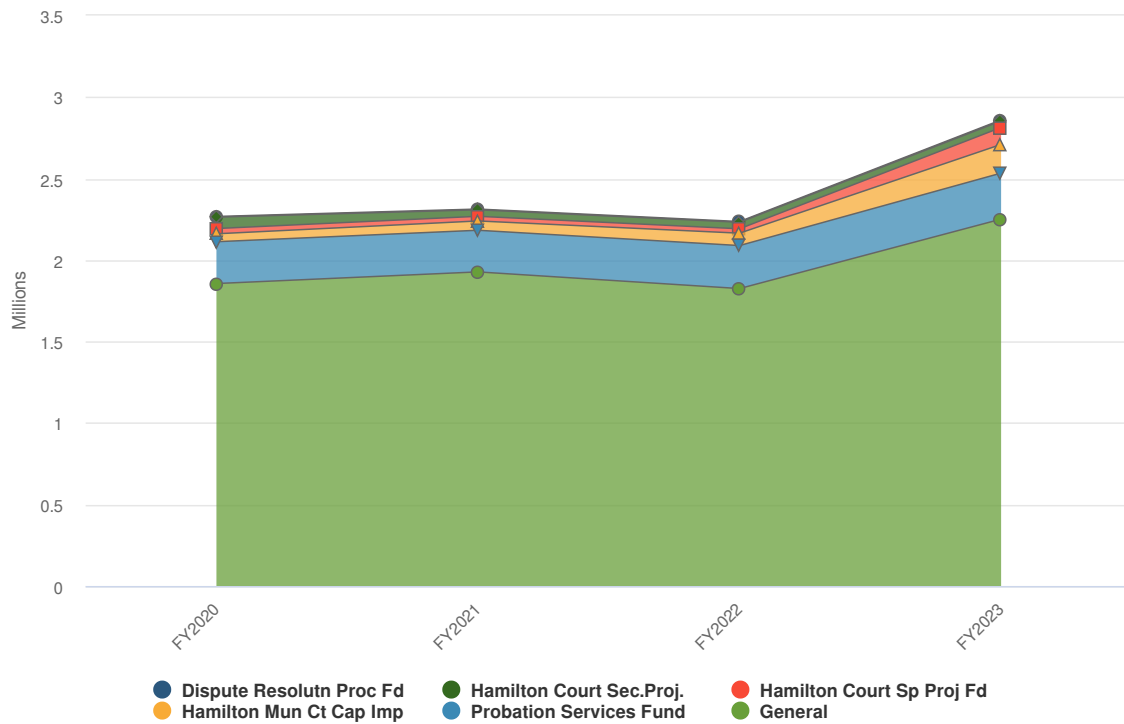
## Expenditures by Fund

### 2023 Expenditures by Fund





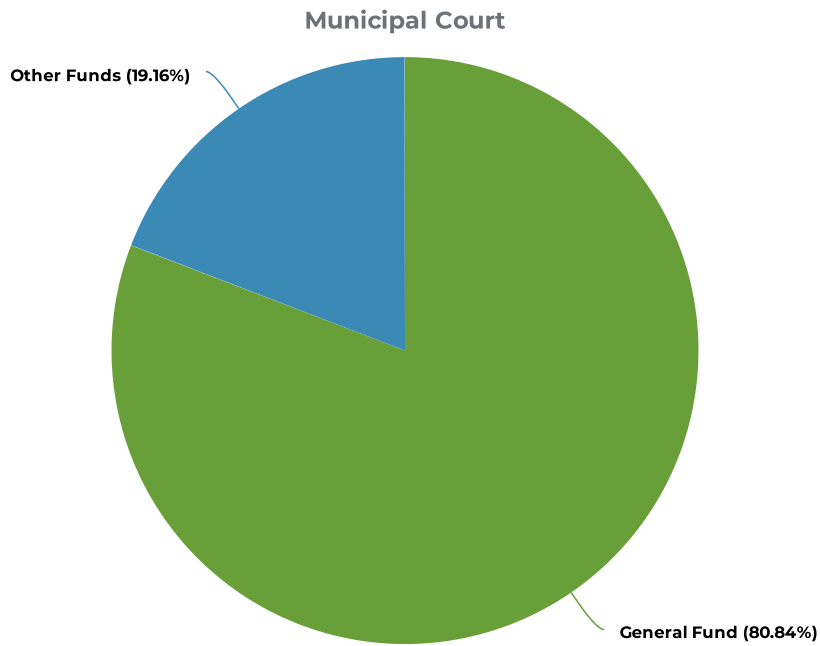
### Budgeted and Historical 2023 Expenditures by Fund



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
General						
Personal Services & Benefits	\$1,577,002.31	\$1,546,625.46	\$1,736,030.00	\$1,574,654.73	\$1,826,120.00	5.2%
Other Expenditures	\$278,859.51	\$380,679.27	\$250,022.00	\$250,434.80	\$425,022.00	70%
<b>Total General:</b>	<b>\$1,855,861.82</b>	<b>\$1,927,304.73</b>	<b>\$1,986,052.00</b>	<b>\$1,825,089.53</b>	<b>\$2,251,142.00</b>	<b>13.3%</b>
Hamilton Court Sec.Proj.						
Other Expenditures	\$70,000.00	\$40,000.00	\$40,000.00	\$40,000.00	\$40,000.00	0%
<b>Total Hamilton Court Sec.Proj.:</b>	<b>\$70,000.00</b>	<b>\$40,000.00</b>	<b>\$40,000.00</b>	<b>\$40,000.00</b>	<b>\$40,000.00</b>	<b>0%</b>
Hamilton Court Sp Proj Fd						
Other Expenditures	\$32,225.00	\$28,565.00	\$29,250.00	\$26,965.00	\$29,250.00	0%
Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$75,000.00	N/A
<b>Total Hamilton Court Sp Proj Fd:</b>	<b>\$32,225.00</b>	<b>\$28,565.00</b>	<b>\$29,250.00</b>	<b>\$26,965.00</b>	<b>\$104,250.00</b>	<b>256.4%</b>
Hamilton Mun Ct Cap Imp						
Other Expenditures	\$48,676.89	\$57,058.92	\$76,000.00	\$76,000.00	\$176,000.00	131.6%

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
<b>Total Hamilton Mun Ct Cap Imp:</b>	<b>\$48,676.89</b>	<b>\$57,058.92</b>	<b>\$76,000.00</b>	<b>\$76,000.00</b>	<b>\$176,000.00</b>	<b>131.6%</b>
Dispute Resolutn Proc Fd						
Personal Services & Benefits	\$4,145.88	\$4,495.05	\$5,022.00	\$4,489.93	\$5,074.00	1%
Other Expenditures	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	0%
<b>Total Dispute Resolutn Proc Fd:</b>	<b>\$4,145.88</b>	<b>\$4,495.05</b>	<b>\$6,022.00</b>	<b>\$4,489.93</b>	<b>\$6,074.00</b>	<b>0.9%</b>
Probation Services Fund						
Personal Services & Benefits	\$255,122.02	\$254,080.58	\$274,730.00	\$262,369.96	\$278,342.00	1.3%
Other Expenditures	\$1,434.20	\$1,440.10	\$4,000.00	\$1,444.30	\$4,000.00	0%
<b>Total Probation Services Fund:</b>	<b>\$256,556.22</b>	<b>\$255,520.68</b>	<b>\$278,730.00</b>	<b>\$263,814.26</b>	<b>\$282,342.00</b>	<b>1.3%</b>
<b>Total:</b>	<b>\$2,267,465.81</b>	<b>\$2,312,944.38</b>	<b>\$2,416,054.00</b>	<b>\$2,236,358.72</b>	<b>\$2,859,808.00</b>	<b>18.4%</b>

## 2023 Estimated Funding Sources



### Budgeted FTE's

<u>Operating Total</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Adopted</u>	<u>2022 Actual</u>	<u>2023 Adopted</u>	<u>Change from 2022 Adopted</u>	<u>% Change</u>
Budgeted FTE's	28.00	28.00	33.00	28.00	33.00	0.00	N/A

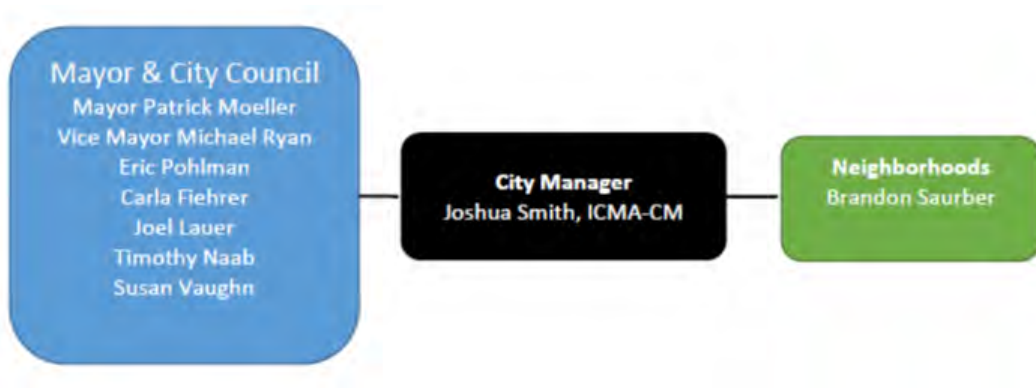
# Neighborhoods



**Brandon Saurber**  
Director of Neighborhoods

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

## Organizational Chart



## Department Description

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



**Neighborhoods Department**  
Jacob Stone, Brooke Wells, Peggy Bange, David Stark, Sara Silva, Brandon Saurber

## Accomplishments in 2022

- As residents, working to improve our neighborhoods requires us all to have the information we need to address the problems where we live. I probably sound like a broken record at this point, but the MyHamilton (311) app is the best way to get things done in Hamilton. We've been working really hard to improve the quality of communication and service we offer. Users have shown us that they've noticed. We've seen a **20% increase** in the user ratings of the service. We know there's more room for improvement and will continue to monitor this.
- This year also saw the launch of the City's new Customer First desk in the lobby of our building at 345 High Street. This desk aims to solve a few problems: First, by having the desk, we no longer require visitors to know which department handles which services. The people at this desk are trained to help you get to the right place and connect you to the people with whom you need to speak; Second, we've been able to improve the process for ordering birth certificates ahead of time for pickup right at the desk; Third, the desk is providing service to the other tenants of the building. Two fast-growing Hamilton companies, 80 Acres and ODW Logistics, now call our building "home;" Finally, it is not simply an administrative function. The staff at the desk are skilled at communicating with residents through email, MyHamilton (311), our website, and social media.
- After the City conducted a comprehensive property audit in 2021, grading every structure from A-F, we set a goal to improve or remove all "D" and "F" properties within 3 years. After only one year, we are **65%** of the way to that goal. We will continue to partner with other departments to see the worst structures brought into compliance.
- We continued to support the City's vaccination efforts.
- Expanded the popular Coffee with Council series, where we have a feature speaker in different parks around town.
- Held two Love Your Block days in 2022 where improvements were made to 8 properties in the Riverview/2nd Ward and North End neighborhoods. Partnered with a local landscape company, Lifestyle Landscape Solutions, who volunteered time to plan and deliver plant materials.
- Launched a successful partnership with Riverview Elementary for nanogrants, engaging elementary students on making an impact in their neighborhoods. Also was involved with the 17 Strong group at the Freshman Campus of Hamilton High School which is flourishing under the leadership of Principal Ty Smallwood.
- The Community Cleanup Chest, otherwise known as "The Cube," was a popular and well-used asset for its second full year in service. The Cube is a self-contained mobile cleanup box trailer that can be placed around the City in advance of neighborhood cleanups and events. This has been a popular addition to neighborhood cleanup and engagement efforts. It provides all the essentials for cleanups, such as gloves, bags, vests, trash-grabbers, tents, a table and chair, and much more.

## Goals for 2023

17 Strong plans to continue the use of the various grant programs it offered last year. The traditional microgrant program will carry on, albeit with a smaller amount, while newer programs like Love Your Block will be expanded. These changes are decided upon during the annual retreat of the 17 Strong Advisory Board in October. The board does a critical evaluation of the different programs and how they best help us meet the mission of the 17 Strong movement: engage and inform residents as a way to build safe and clean neighborhoods.

In 2023, we hope to host the inaugural Hamilton Neighborhood Summit, which is something we have aspired to since 2020. This summit will offer our key points of contact in different neighborhoods an opportunity to learn from one another and gain broader perspectives from the other businesses and organizations present, about the challenges and strategies employed across Hamilton neighborhoods.

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

## Budgetary Highlights

The Neighborhoods Department was newly established in 2020, combining initiatives from several other departments under one umbrella. The 2023 budget includes \$50,000 for the 17 Strong micro grants program, no change from the 2022 Adopted Budget. Salaries and benefits are anticipated to increase with the addition of two full-time positions not included in the 2022 adopted budget (\$201k, or 46.38%). Other expenditures increased approximately \$38k, due in large part to the City's anticipated participation in the National Citizen's Survey in 2023. This survey is something the City does approximately every 3 years, and it benchmarks resident satisfaction against other peer cities.

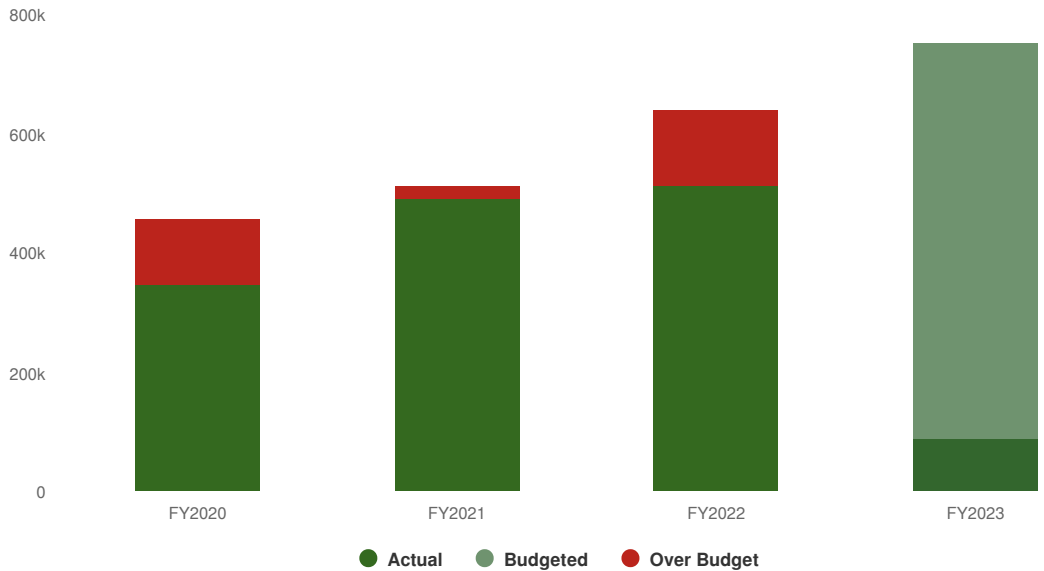




# 2023 Adopted Operating Budget

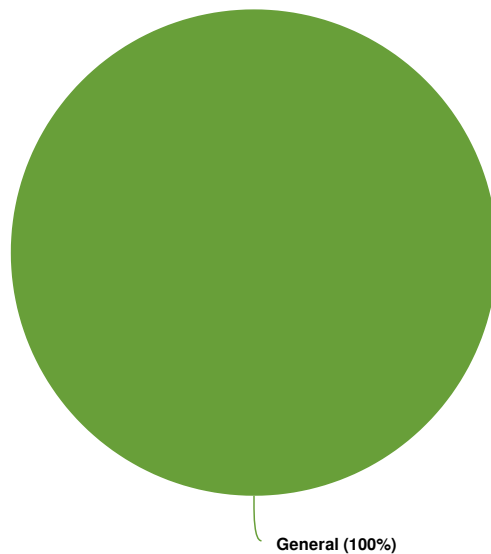
**\$751,711** **\$238,936**  
(46.60% vs. prior year)

## Neighborhoods Proposed and Historical Budget vs. Actual

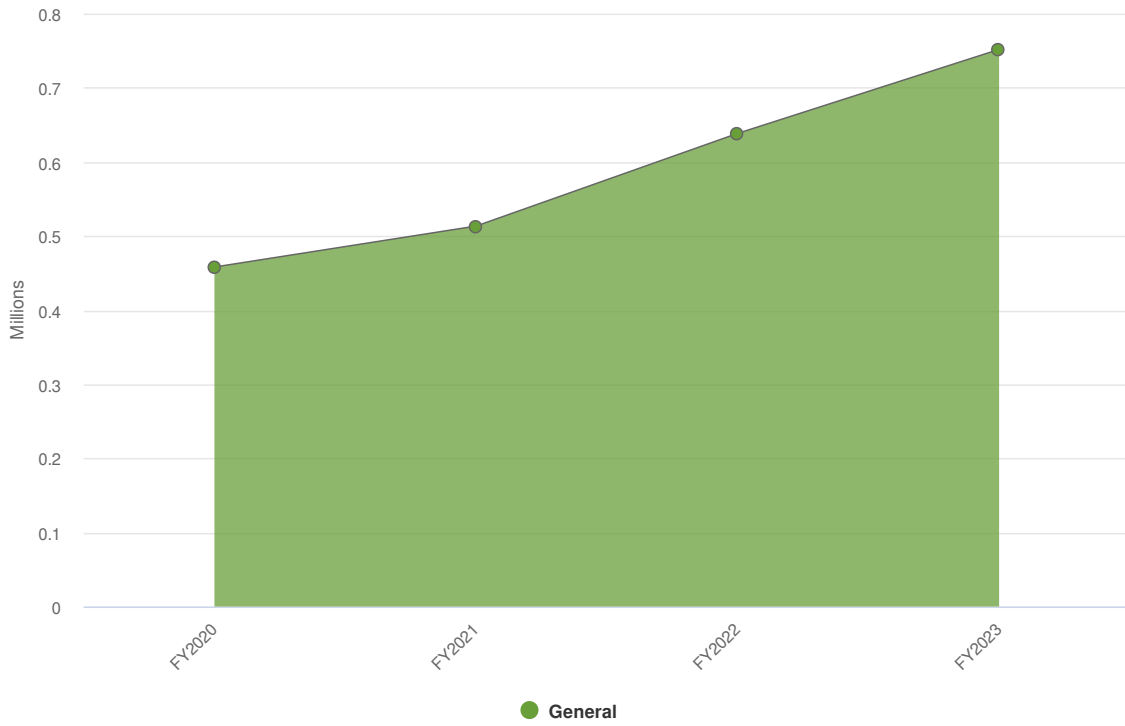


## Expenditures by Fund

### 2023 Expenditures by Fund

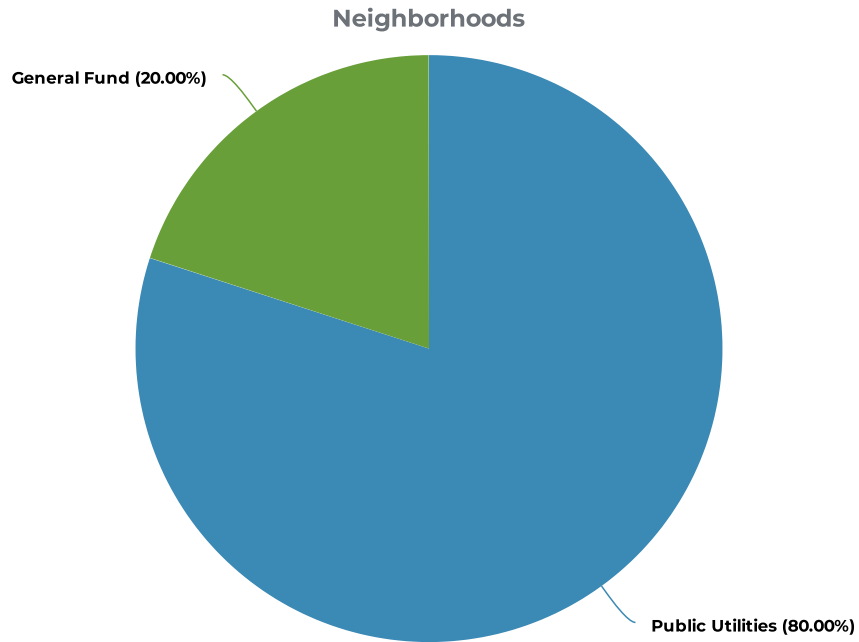


### Budgeted and Historical 2023 Expenditures by Fund



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
General						
Personal Services & Benefits	\$387,689.50	\$407,511.80	\$432,695.00	\$521,011.30	\$633,371.00	46.4%
Other Expenditures	\$70,357.43	\$105,783.56	\$80,080.00	\$117,307.51	\$118,340.00	47.8%
<b>Total General:</b>	<b>\$458,046.93</b>	<b>\$513,295.36</b>	<b>\$512,775.00</b>	<b>\$638,318.81</b>	<b>\$751,711.00</b>	<b>46.6%</b>

## 2023 Estimated Funding Sources



### Budgeted FTE's

Operating Total	2020 Actual	2021 Actual	2022 Adopted	2022 Actual	2023 Adopted	Change from 2022 Adopted	% Change
Budgeted FTE's	4.00	4.50	4.50	6.50	6.50	2.00	44.44%

### Neighborhoods Key Performance Indicators

	Benchmark	Actual 2021	Actual 2022	Target 2023
Expand use of 311 by 10%	6,177	4,126	5,227	4,540
Expand digital audience by 10%	35,000	42,911	44,814	47,202

## Hamilton Highlight - 17 Strong



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

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

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

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



## External Services



**Tom Vanderhorst**  
Executive Director of External Services



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

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





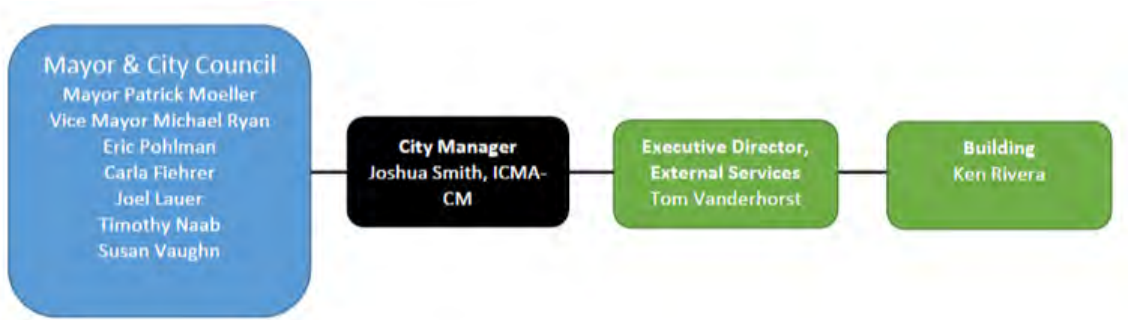
# Building

**Ken Rivera**

Director of Building Department

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

## Organizational Chart



## Department Description

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

## Accomplishments in 2022

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

## Goals for 2023

- Maintain average plan review turnaround time of 2 weeks or less.
- Maintain inspection scheduling for next business day as much as possible.

## Budgetary Highlights

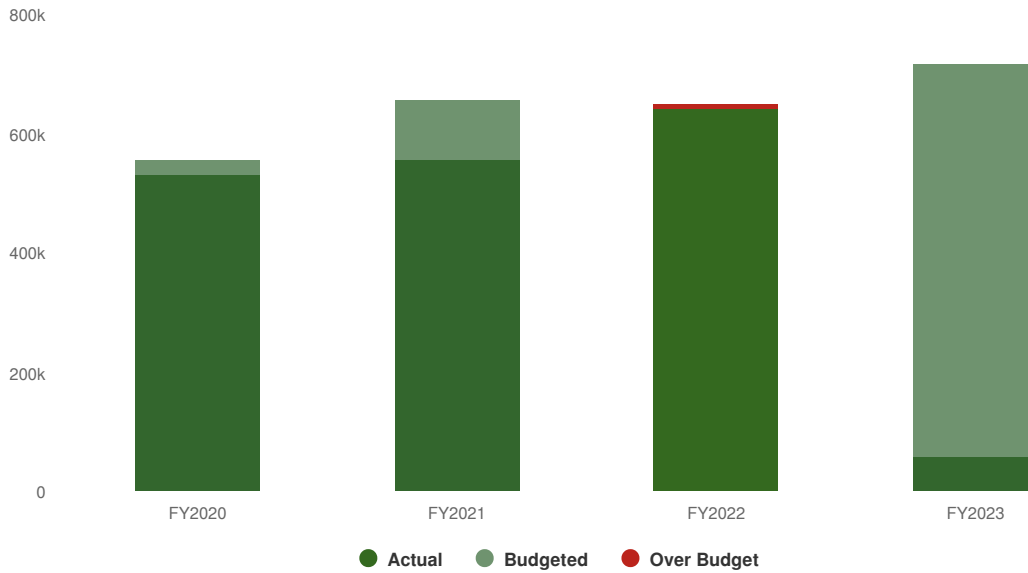
The Building Department continues to see a high volume of permit requests and inspections, and will continue to strive to maintain the same performance standards in spite of the high workload demands upon a conservative number of employees. The department's 2023 personnel budget increased with the addition of one full-time inspector position. With the addition of one FTE, planned salary increases, and increases in health insurance costs, the department's budget increased approximately \$74.3k, or 11.58% compared to the 2022 adopted budget.



# 2023 Adopted Operating Budget

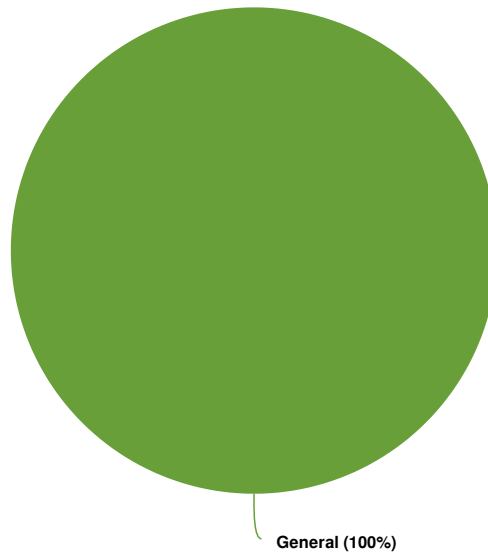
**\$716,278** **\$74,340**  
(11.58% vs. prior year)

## Building Proposed and Historical Budget vs. Actual

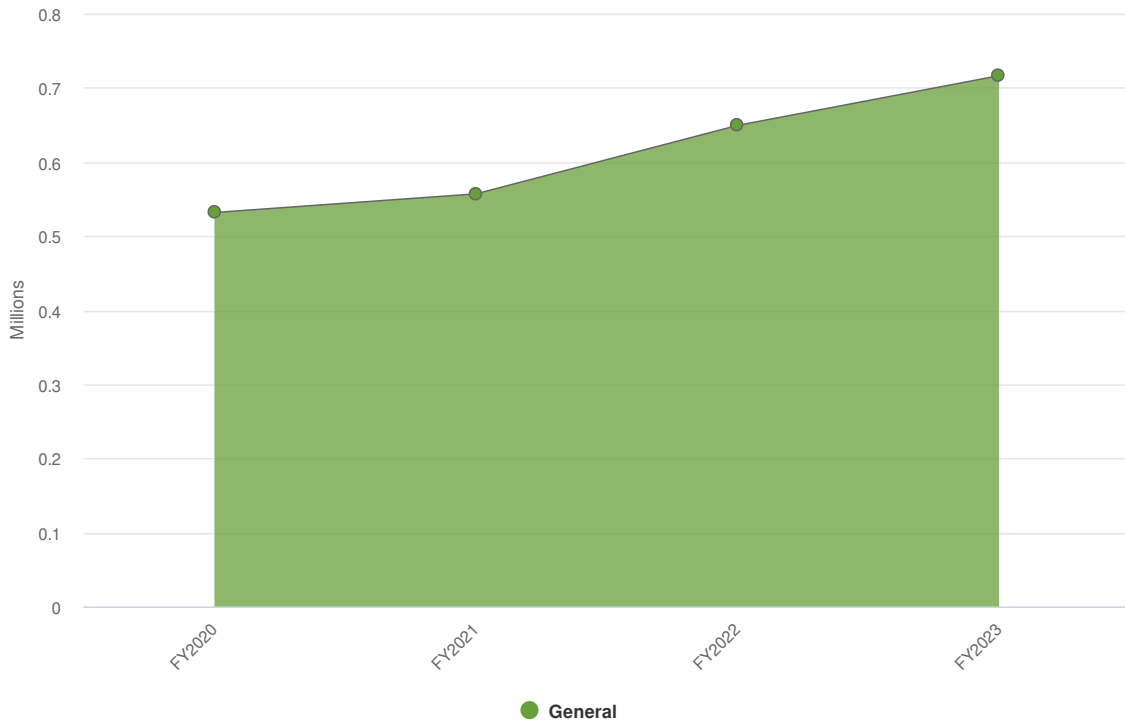


## Expenditures by Fund

### 2023 Expenditures by Fund



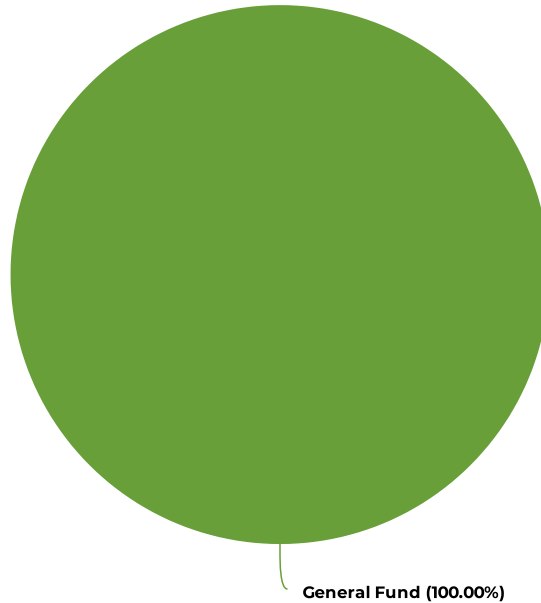
### Budgeted and Historical 2023 Expenditures by Fund



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
General						
Personal Services & Benefits	\$457,555.96	\$477,428.70	\$529,210.00	\$543,191.08	\$603,550.00	14%
Other Expenditures	\$74,098.97	\$79,363.31	\$112,728.00	\$105,981.06	\$112,728.00	0%
<b>Total General:</b>	<b>\$531,654.93</b>	<b>\$556,792.01</b>	<b>\$641,938.00</b>	<b>\$649,172.14</b>	<b>\$716,278.00</b>	<b>11.6%</b>

## 2023 Estimated Funding Sources

### Building



### Budgeted FTE's

<b>Operating Total</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Adopted</b>	<b>2022 Actual</b>	<b>2023 Adopted</b>	<b>Change from 2022 Adopted</b>	<b>% Change</b>
Budgeted FTE's	4.20	4.20	4.20	5.20	5.20	1.00	23.81%

### Building Key Performance Indicators

	<b>Benchmark</b>	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Target 2023</b>
Maintain average two-week plan review turnaround	N/A	2 weeks	2 weeks	2 weeks
Provide next business day inspection scheduling 100% of the time	100%	100%	100%	100%
Total number of commercial permits issued	N/A	302	255	N/A
Total number of residential permits issued	N/A	528	442	N/A

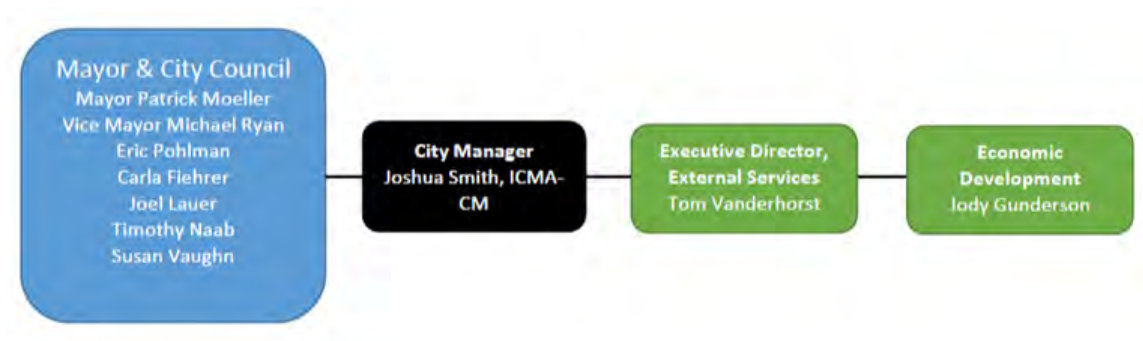
# Economic Development



**Jody Gunderson**  
Economic Development Director

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

## Organizational Chart



## Department Description

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

## Accomplishments in 2022

- Third Eye Brewing Company announced plans to open a second location at the former Pepsi plant on Route 4. The 27,000 square-foot building will include a taproom and full kitchen, and will allow the company to increase its brewery production from 2,000 to 10,000 barrels. The space will also have room for large-scale barrel aging, as well as a covered patio and private event area.
- Exor America, Inc., the U.S. subsidiary of Italian company Exor International, completed its American headquarters move to Hamilton. Exor renovated a 10,000 square-foot building at 3680 Symmes Road, and it plans to expand it by 50% to accommodate near-term and future growth.
- COhatch, an Ohio-based office and co-working space provider, announced plans to open a location in Hamilton. They will renovate the former US Bank property in downtown at 219 High Street and plan to open in 2024.
- The Anthony Wayne building on South Monument Street in downtown Hamilton will be redeveloped into a Tapestry Collection by Hilton property. The \$16 million project will convert the apartment building, which used to be a 100-room hotel, into a boutique hotel with 54 rooms.

## Goals for 2023

- Increase gross wages by \$20 million.
- Achieve \$25 million in gross estimated cost of construction via permits year over year (12-month moving average).
- Reduce vacancy rate by 5% by December 31, 2023.
- Facilitate closer collaboration between education institutions and the business sector in the community and across the region.

## Budgetary Highlights

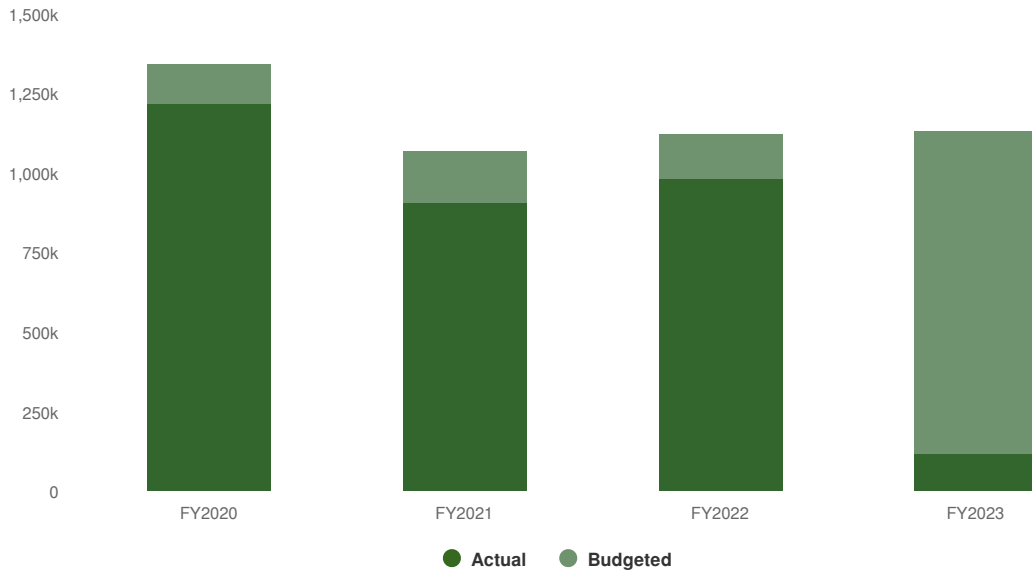
Economic Development shows a slight 0.90% increase in the 2023 operating budget compared to 2022. Salary and benefits budget increased 2.42%, or \$16.8k due to salary and healthcare increases. Other expenditures are budgeted to decrease slightly, approximately \$6.7k or 1.56%.



## 2023 Adopted Operating Budget

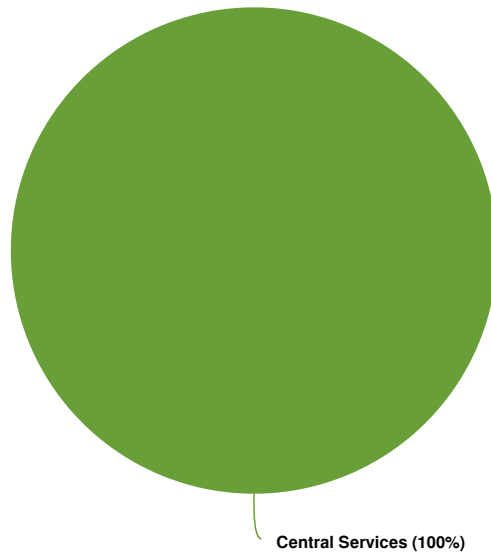
**\$1,132,967** **\$10,064**  
(0.90% vs. prior year)

### Economic Development Proposed and Historical Budget vs. Actual



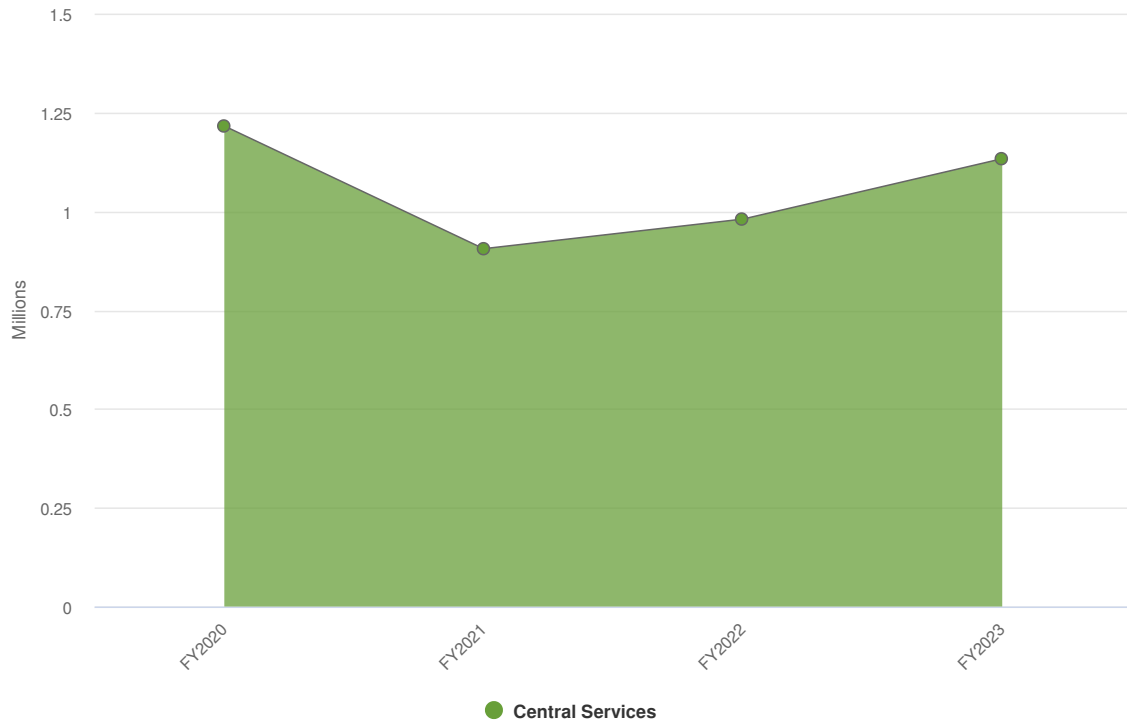
## Expenditures by Fund

### 2023 Expenditures by Fund





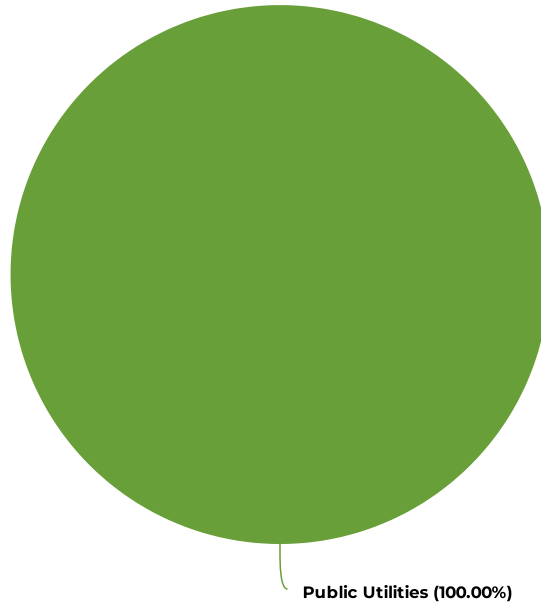
### Budgeted and Historical 2023 Expenditures by Fund



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Central Services						
Personal Services & Benefits	\$886,143.89	\$657,863.55	\$692,630.00	\$679,181.46	\$709,414.00	2.4%
Other Expenditures	\$329,513.34	\$247,342.72	\$430,273.00	\$300,989.71	\$423,553.00	-1.6%
<b>Total Central Services:</b>	<b>\$1,215,657.23</b>	<b>\$905,206.27</b>	<b>\$1,122,903.00</b>	<b>\$980,171.17</b>	<b>\$1,132,967.00</b>	<b>0.9%</b>

## 2023 Estimated Funding Sources

### Economic Development



Public Utilities (100.00%)

### Budgeted FTE's

<u>Operating Total</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Adopted</u>	<u>2022 Actual</u>	<u>2023 Adopted</u>	<u>Change from 2022 Adopted</u>	<u>% Change</u>
Budgeted FTE's	5.87	3.87	3.87	3.87	3.87	0.00	N/A

### Economic Development Key Performance Indicators

	<u>Benchmark</u>	<u>Actual 2021</u>	<u>Actual 2022</u>	<u>Target 2023</u>
Increase gross wages	\$100MM	\$92.6MM	\$136.9MM	\$20MM
Gross estimated cost of construction via permits year over year (12-month moving average)	\$15MM	\$40.0MM	***	\$40MM
Reduce commercial vacancy rate	10%	5%	***	5%

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

## Hamilton Highlight - Downtown Redevelopment

The City of Hamilton has been working closely with Spooky Nook Sports to build an indoor sports and event center at the former Champion Paper Mill site on the west side of the Great Miami River. This project officially broke ground on October 25, 2018, kicking off a three-year, \$150 million redevelopment project that is expected to bring massive economic benefits to the entire region. Spooky Nook Champion Mill will be the second largest convention center space in the Tri-State area and the largest indoor sports complex in North America.

Spooky Nook's Pennsylvania location welcomed more than one million visitors in 2017 alone and, according to a report by Tourism Economics, this traffic brought an additional \$39 million in off-site spending to the surrounding business community. Similar results are expected for its Hamilton location. In addition to the youth sports and event center, Spooky Nook Champion Mill will include two hotels, restaurants, fitness facility, sports medicine facility, and more.



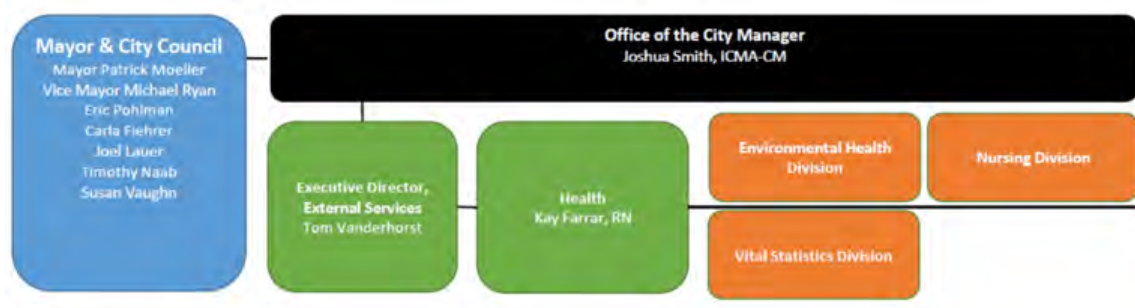
# Health



**Kay Farrar**  
Health Director

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

## Organizational Chart



## Department Description

The Health Department regulates compliance with applicable local and State health codes related to food services, public swimming pools, grocery stores, tattoo and body art licenses, school buildings, rabies and communicable disease surveillance, public nuisances, building interior environments and private water and septic systems. The Health Department provides services in the following areas listed below:

### Environmental Health

Environmental Health responsibilities include enforcing all State health code requirements and compliance governing food operations licensing and inspections, public swimming pools licensing and inspecting, tattoo and body art establishments licensing and inspecting, rabies surveillance, infectious waste, solid waste, private water systems and sewage treatment systems, enforcement of the smoking ban for enclosed public spaces and the licensing and inspections of tobacco retail facilities in compliance with Tobacco 21 regulations, school inspections, jail inspections, and complaint investigation on interior residential buildings.

### Vital Statistics

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

### Nursing

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



## Accomplishments in 2022

- The Health Department became a Nationally Accredited Health Department through the accrediting body for Public Health also known as PHAB.
- The City of Hamilton Health Department has done surveillance on 7,207 COVID-19 cases to date in 2022 as well as assisting with several institutional outbreaks.
- Hamilton City Health Department has vaccinated 1,900 people to date in 2022 for protection against COVID-19. We also vaccinated 394 inmates in 2022.
- Environmental staff conducted 689 restaurant and retail food establishment inspections. They have completed 259 hours of plan review for new operations and completed 39 pre-licensing inspections.
- Environmental staff have completed 109 swimming pool inspections, 68 private household sewage system and well inspections, and 7 tattoo and body art establishment inspections to date in 2022.

## Goals for 2023

- Begin the Retail Tobacco licensing program and inspections for compliance.
- Continue to conduct as many COVID-19 vaccinations as possible through mass vaccination clinics.
- Complete the Community Health Assessment and Community Health Improvement Plan as required for the next round of accreditation.
- Ensure a healthy population and environment by promptly investigating communicable diseases and licensing and inspecting facilities under State of Ohio rules.

## Budgetary Highlights

The Health Department's budget includes a \$40,000 grant from Interact for Health to assist in establishing the Tobacco Retail Licensing and compliance program. We continue to have various grants through both the Ohio Department of Health and Federal pass through grants that cover expenses related to COVID-19 covering vaccination efforts, contact tracing and outbreak investigation, and workforce development. These 3 grants total over \$250,000.



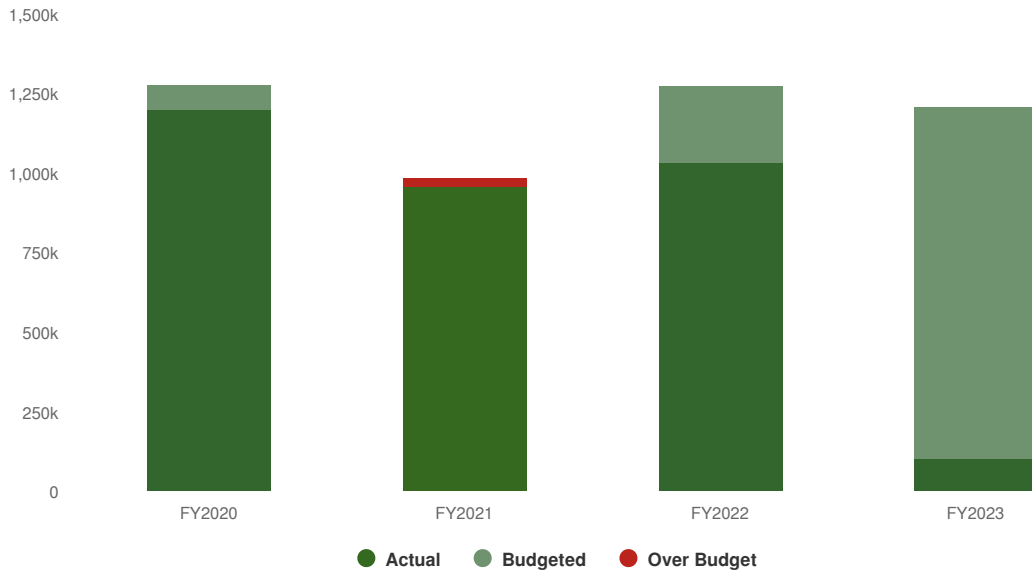
### **City of Hamilton Health Department**

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

## 2023 Adopted Operating Budget

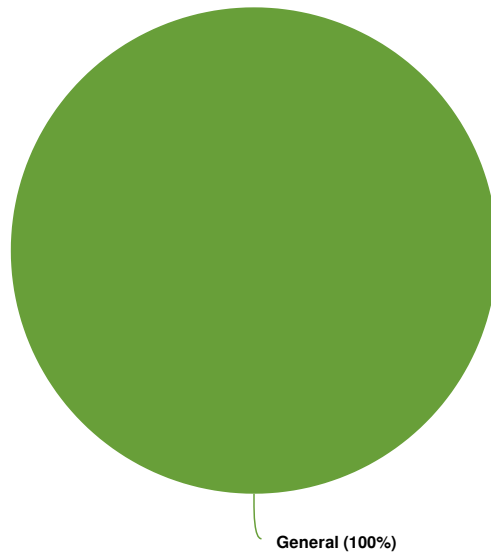
**\$1,209,170** **-\$66,501**  
(-5.21% vs. prior year)

### Health Proposed and Historical Budget vs. Actual



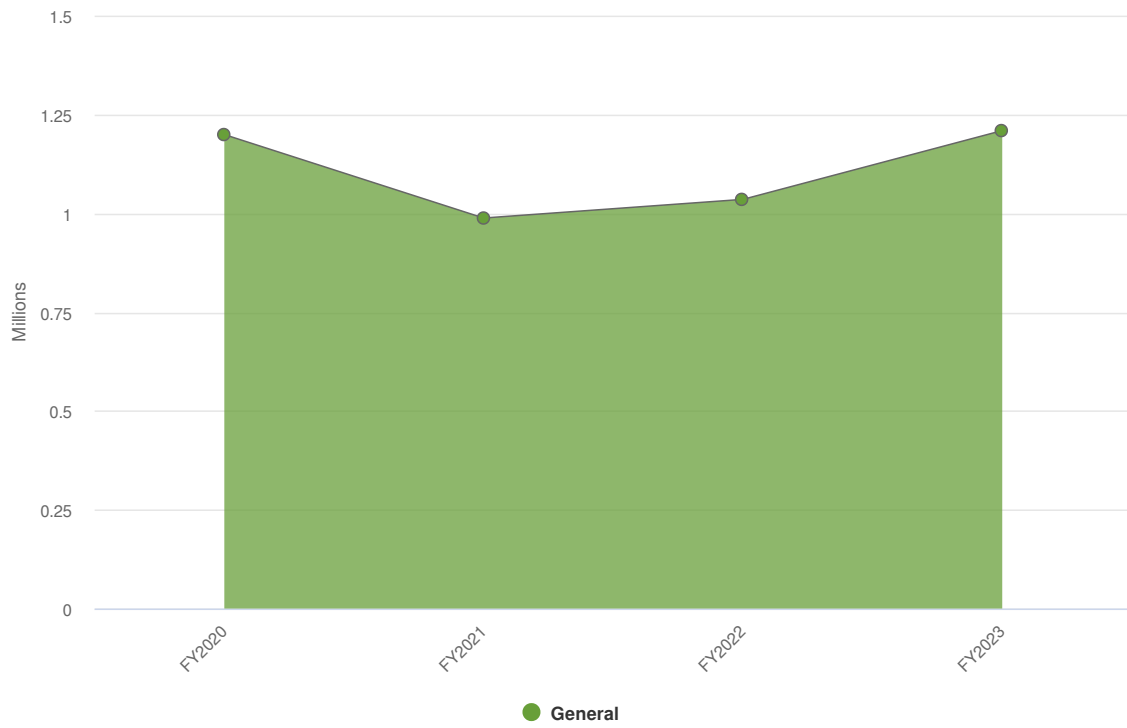
## Expenditures by Fund

### 2023 Expenditures by Fund





### Budgeted and Historical 2023 Expenditures by Fund

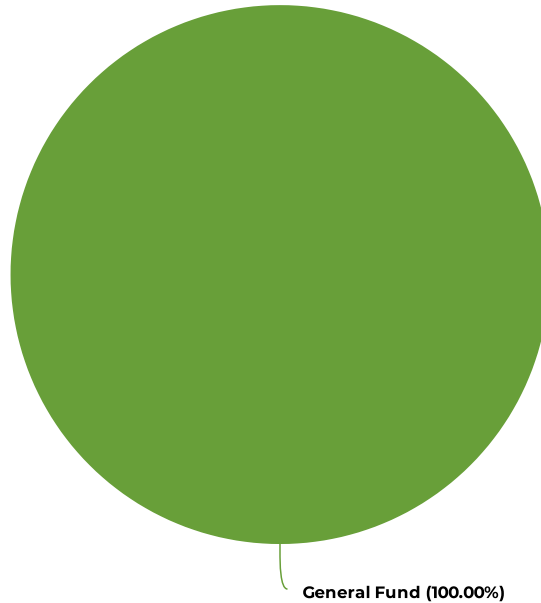


Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
General						
Personal Services & Benefits	\$907,934.52	\$680,613.95	\$742,549.00	\$797,636.74	\$878,948.00	18.4%
Other Expenditures	\$291,182.88	\$307,318.14	\$533,122.00	\$237,480.44	\$330,222.00	-38.1%
<b>Total General:</b>	<b>\$1,199,117.40</b>	<b>\$987,932.09</b>	<b>\$1,275,671.00</b>	<b>\$1,035,117.18</b>	<b>\$1,209,170.00</b>	<b>-5.2%</b>



## 2023 Estimated Funding Sources

### Health



### Budgeted FTE's

Operating Total	2020 Actual	2021 Actual	2022 Adopted	2022 Actual	2023 Adopted	Change from 2022 Adopted	% Change
Budgeted FTE's	7.20	7.20	7.20	8.20	8.20	1.00	13.89%

### Health Key Performance Indicators

	Benchmark	Actual 2021	Actual 2022	Target 2023
Provide vaccination clinics and educational events for the public	20 Sessions	—	162	20
Inspect as required the State mandated programs under ODH: FSO, RFE, Pools, Tattoo Establishments, etc.	1,500	1,547	1,456	1,500
Become an accredited health department	Accreditation	—	Accreditation	N/A

## Parks



### Department Mission

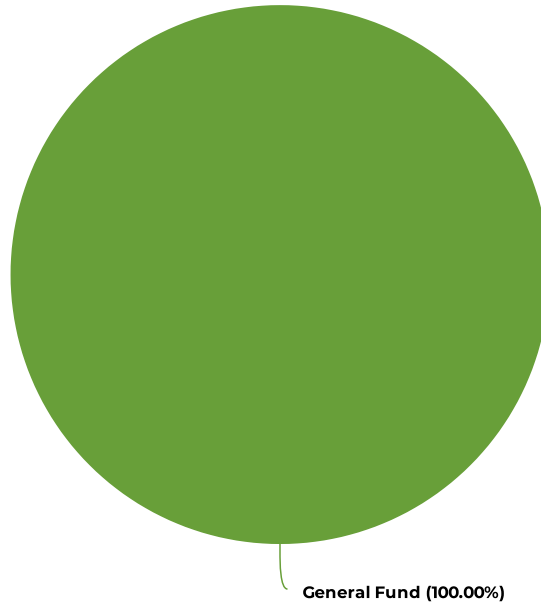
The Parks & Recreation Division, formerly part of the Public Works Department, was dissolved in December 2014 and reorganized in January 2015 as the Hamilton Parks Conservancy, a 501(c)3 not-for-profit organization. The City's contribution to the Parks Conservancy is shown under the Parks Operating in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

### Budgetary Highlights

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

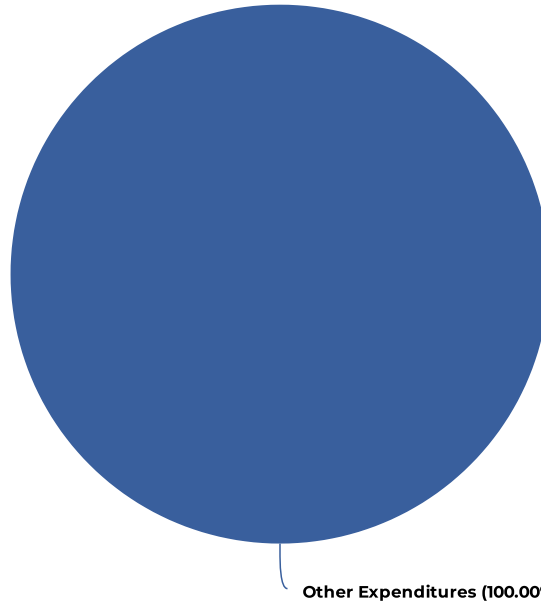
## 2023 Estimated Funding Sources

### Parks



## 2023 Adopted Operating Budget

### Parks Contributions



	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Adopted</u>	<u>2022 Actual</u>	<u>2023 Adopted</u>	<u>Change from 2022 Adopted</u>	<u>% Change</u>
Personnel & Employee Benefits	0	0	0	0	0	0	--
Other Expenditures	1,302,909	1,433,031	1,438,031	1,600,000	1,610,000	171,969	11.96%
<b>Operating Total</b>	<b>\$1,302,909</b>	<b>\$1,433,031</b>	<b>\$1,438,031</b>	<b>\$1,600,000</b>	<b>\$1,610,000</b>	<b>\$171,969</b>	<b>11.96%</b>

# Planning



**Liz Hayden**  
Planning Director

*The Planning Department fosters a vibrant and well-planned City. Through purposeful planning, effective enforcement, and collaborative development efforts, the Planning Department works to support and encourage strong neighborhoods, quality development opportunities, and a safe environment. The Planning Department protects Hamilton's stakeholders through determining the highest and best use of land resources.*

## Organizational Chart



## Department Description

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

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

### Planning Commission

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

### Board of Zoning Appeals

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

### Architectural Design Review Board

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

## Accomplishments in 2022

- Rezoned 3,977 parcels to align the zoning with the City's Future Land Use plan in six of Hamilton's neighborhoods.
- Planning Commission heard 70 cases, up from 49 two years ago.
- The Architectural Design Review Board heard 54 cases and staff administratively approved 101 historic property improvement projects.
- The Board of Zoning Appeals heard 19 cases.
- Planning made significant updates to the Zoning Code including major updates to our Planned Development regulations and signage regulations, new Industrial Design Standards, more effective penalties for code violations, and strengthened regulations on commercial uses that are common code violators.
- Planning partnered with Envision Partnerships and the Health Department to establish a Retail Tobacco License program as well as zoning code regulations for tobacco-oriented businesses. These are aimed at reducing underage access to tobacco products.
- Planning participated in efforts to obtain grant funding for Plan Hamilton projects such as a Safe Routes to School grant for sidewalks near Ridgeway Elementary, three federal grant applications for North Hamilton Crossing, and an Ohio Department of Natural Resources grant application for the Beltline trail.
- Planning worked with property owners, residents, developers, and all customers on a wide variety of residential and commercial projects throughout Hamilton.
- The Planning Department overhauled the code enforcement process to improve monitoring, tracking, and compliance rates.
- Planning launched a standardized post-development inspection program to better ensure that development matches what was approved through the permitting process.
- Planning registered 30 Short-Term Rentals. Approximately 20% of properties had to make Building Code or Property Maintenance Code improvements to be able to obtain the license, making our housing stock safer in the process.

## Goals for 2023

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

## Budgetary Highlights

The Planning Department's 2023 budget increased \$39,062, or 6.73%, compared to the 2022 adopted budget. The proposed 2023 budget proposes the following changes to ensure that we are meeting our objectives:

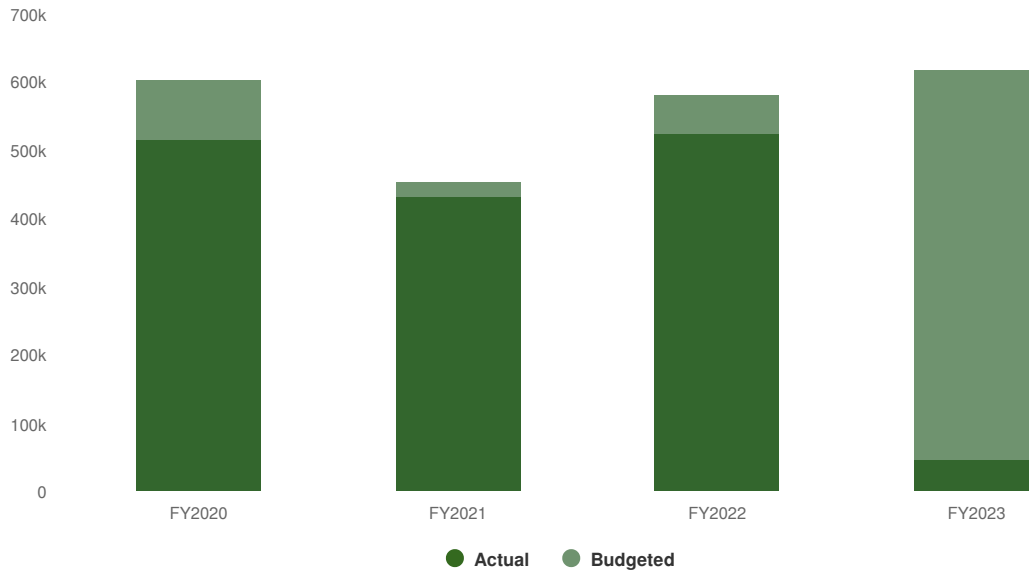
- The addition of one additional part-time college intern (budget now includes two).
- 2023 budget proposes cutting the \$25,000 in consulting budget that was included in 2022 to assist the Department with efforts in implementing Plan Hamilton.
- The budget includes an additional \$4k in postage due to the increased amount of mailings sent out by the department in recent years.



# 2023 Adopted Operating Budget

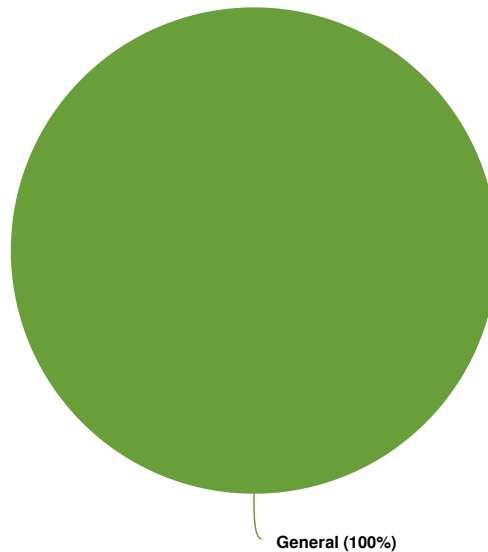
**\$619,423** **\$39,062**  
(6.73% vs. prior year)

## Planning Proposed and Historical Budget vs. Actual

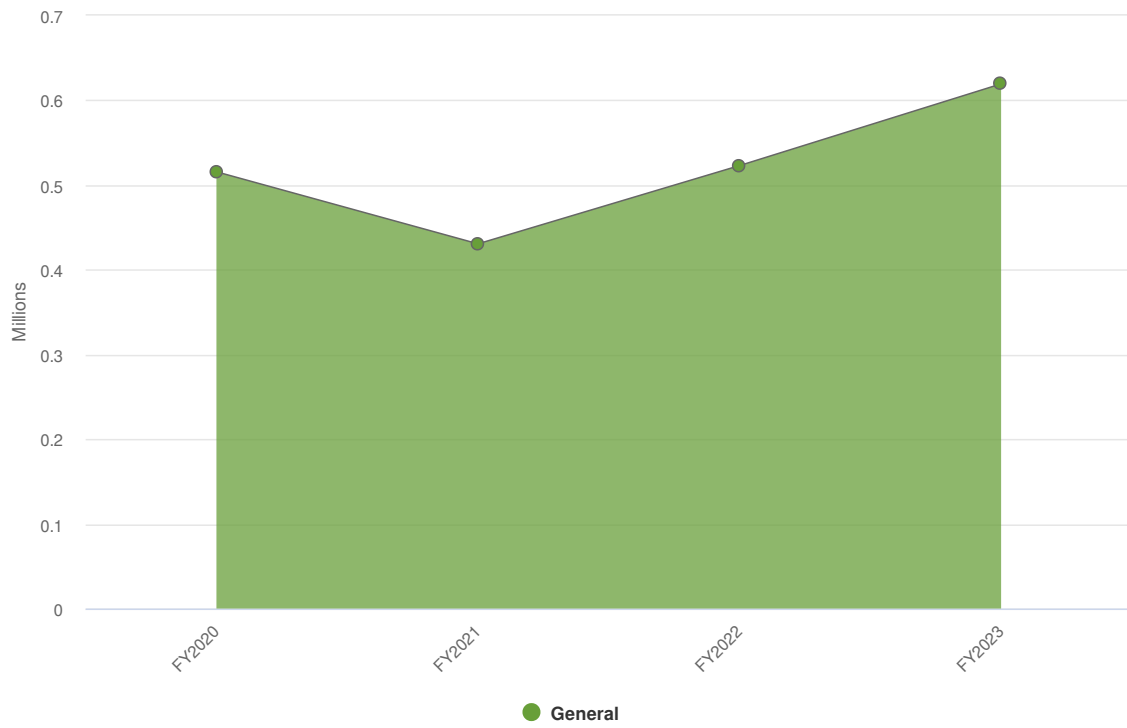


## Expenditures by Fund

### 2023 Expenditures by Fund

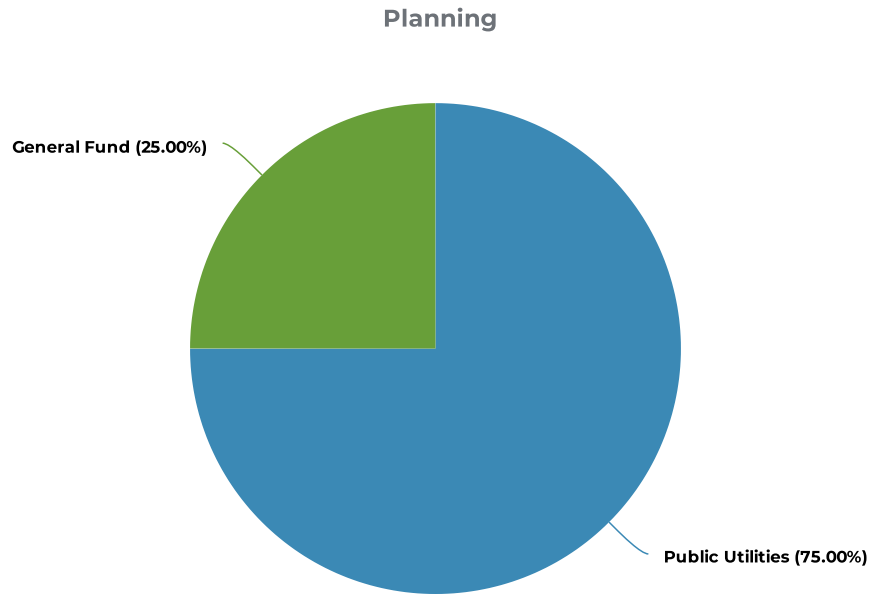


### Budgeted and Historical 2023 Expenditures by Fund



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
General						
Personal Services & Benefits	\$411,720.04	\$408,296.20	\$527,089.00	\$502,719.49	\$583,911.00	10.8%
Other Expenditures	\$103,917.82	\$22,286.25	\$53,272.00	\$20,241.21	\$35,512.00	-33.3%
<b>Total General:</b>	<b>\$515,637.86</b>	<b>\$430,582.45</b>	<b>\$580,361.00</b>	<b>\$522,960.70</b>	<b>\$619,423.00</b>	<b>6.7%</b>

## 2023 Estimated Funding Sources



### Budgeted FTE's

<u>Operating Total</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Adopted</u>	<u>2022 Actual</u>	<u>2023 Adopted</u>	<u>Change from 2022 Adopted</u>	<u>% Change</u>
Budgeted FTE's	4.20	4.20	5.70	6.20	6.20	0.50	8.77%

### Planning Key Performance Indicators

	<u>Benchmark</u>	<u>Actual 2021</u>	<u>Actual 2022</u>	<u>Target 2023</u>
Maintain an average plan review turnaround time of less than a week	1 week	1 week	1 week	1 week
Ensure 100% of applicants for projects going to Planning boards have had pre-application meeting with Planning staff prior to board review	100%	100%	100%	100%
Ensure that no more than 5% of projects going to Planning boards require a second board meeting	5%	7%	5%	5%
Ensure that 100% of public notices for Planning boards are received by residents in a timely manner (within the identified notification period)	100%	98%	97%	100%

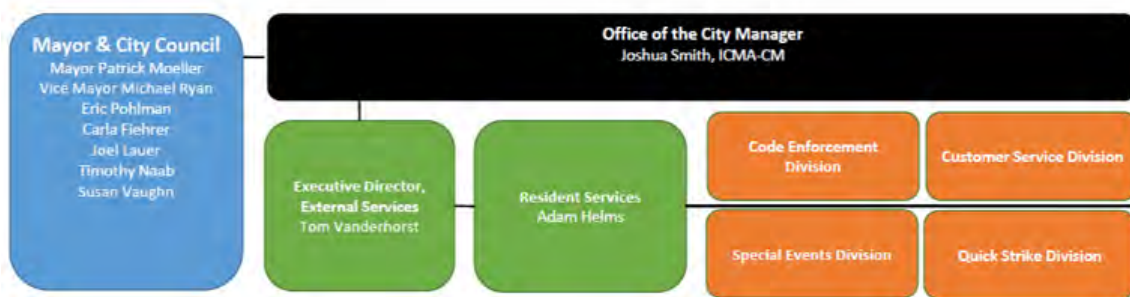
# Resident Services



**Adam Helms**  
Director of Resident Services

The Resident Services Department provides City services to ensure the best quality of life in Hamilton. These services include managing refuse and recycling collection, code enforcement, nuisance abatement, facilitating special events, programming RiversEdge Amphitheater, and implementing an overarching customer service initiative in an effort to make City services more accessible to the public. The department also provides management services to the two City-owned golf courses currently operated by the Hamilton Parks Conservancy.

## Organizational Chart



## Department Description

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

### Code Enforcement Division

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

### Customer Service Division

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

### Special Events Division

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

### Quick Strike Team

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

## Accomplishments in 2022

- Hired and incorporated three additional full-time inspectors to assist with nuisance abatement throughout the City.
- Successfully transitioned exterior property maintenance and code enforcement from the Health Department to Resident Services Department. Resident Services conducted 4,832 nuisance-related inspections.
- Completed implementation and integration of CityWorks for code enforcement activities and billing.
- Continued duties of collecting and disposing of waste in all street cans located in the right-of-way throughout the City. This function was previously performed by Rumpke. Collectively, street cans in the right-of-way throughout the City were emptied 14,852 times.
- Provided trash collection and disposal service to businesses in the High Street Business District twice daily for 365 days.
- The Quick Strike Team completed 25,126 work orders throughout the City including, but not limited to: refuse collection, illegal dumping cleanups on both public and private property, securing and boarding properties, mowing city-owned properties, removal of nuisances and blight in the public right-of-way, and mowing private properties in violation of the city's tall grass ordinance.
- Successfully and safely produced twenty-one (21) concerts at RiversEdge Amphitheater as part of the RiversEdge Concert Series, David Shaw's Big River Get Down and Whimmydiddle with a cumulative estimated economic impact of \$1 million.
- Successful live production for seven (7) other public events not operated by RiversEdge to facilitate more activities for the community-at-large outside of RiversEdge concerts.

## Goals for 2023

- Implement code enforcement policies and procedures within the Resident Services Department.
- Manage the Refuse and Recycling contract and coordinate with Rumpke and customers as needed.
- Provide nuisance abatement in support of code enforcement.
- Assist with the Neighborhood Enhancement Program with concentrated nuisance abatement efforts in designated areas.
- Continue efficient and timely maintenance of City-owned and Land Bank properties.
- Continue daily trash collection for downtown businesses along High Street and daily litter patrol in High/Main Street from Route 4 to Eaton Avenue.
- Maintain a voluntary nuisance abatement by property owners or tenants at 6% or higher.
- Produce at least 15 concerts at RiversEdge Amphitheater for the community.
- Facilitate and provide support for special events as needed.

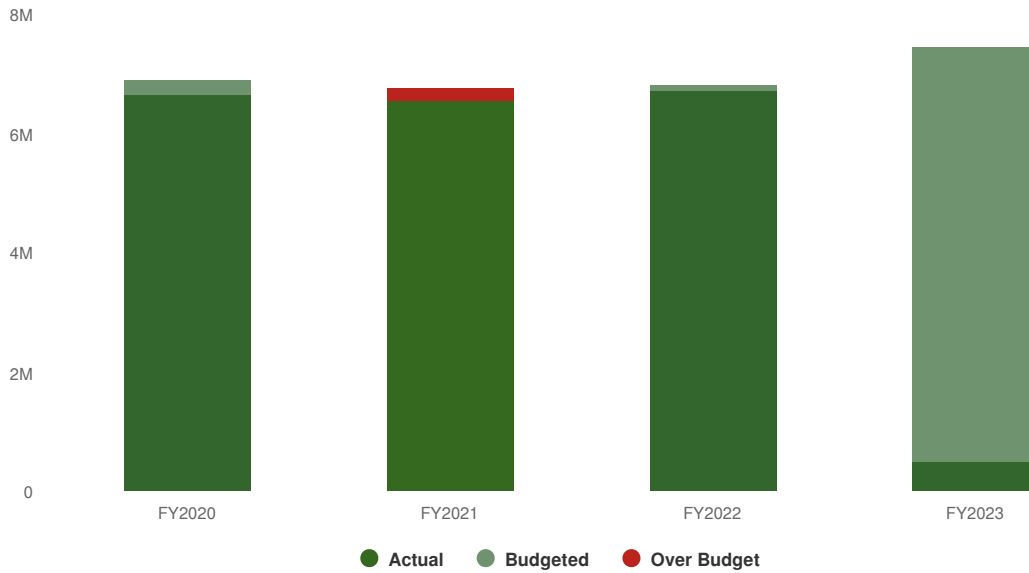
## Budgetary Highlights

Increases in operational expenses are budgeted to reflect the addition of two seasonal employees for nuisance abatement duties, two seasonal employees for grass mowing, inflationary costs for supplies and fuel, continuing education for code enforcement officers, and merit increases for Code Enforcement Officers upon successful completion of continuing education benchmarks.

## 2023 Adopted Operating Budget

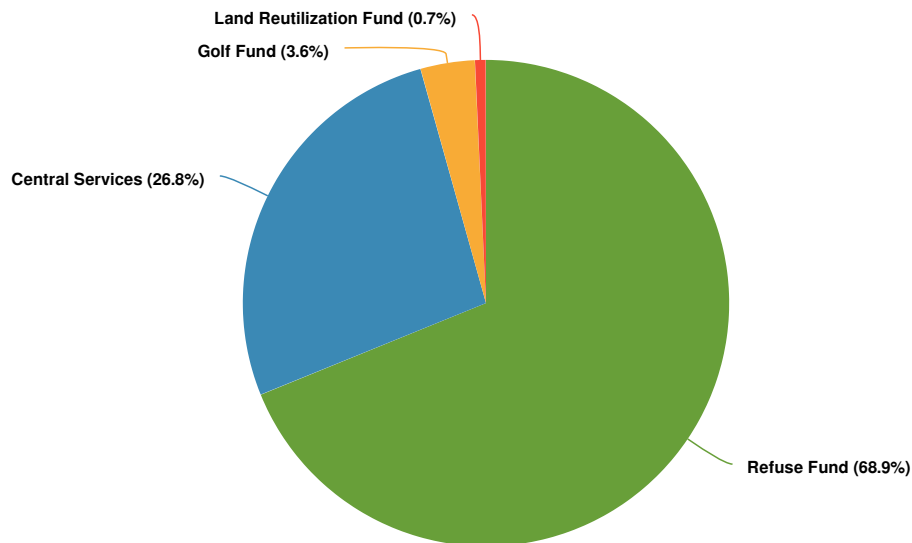
**\$7,450,134** **\$641,337**  
 (9.42% vs. prior year)

### Resident Services Proposed and Historical Budget vs. Actual



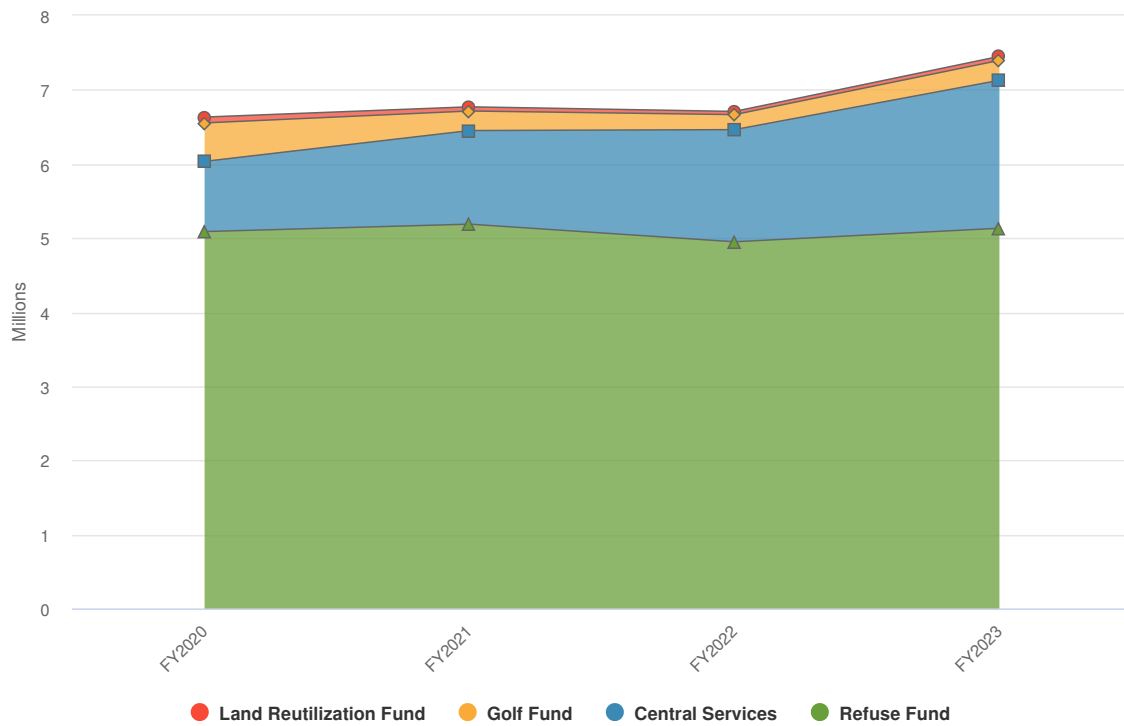
## Expenditures by Fund

### 2023 Expenditures by Fund





### Budgeted and Historical 2023 Expenditures by Fund

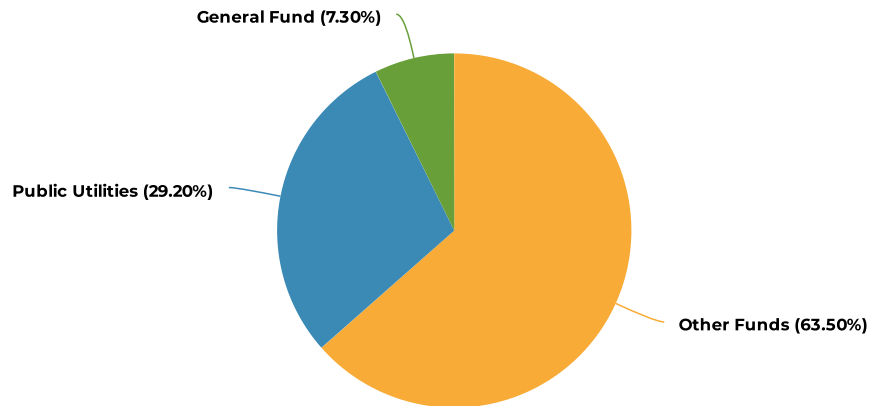


Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Land Reutilization Fund						
Personal Services & Benefits	\$62,667.19	\$49,026.60	\$38,087.00	\$32,489.39	\$39,329.00	3.3%
Other Expenditures	\$16,509.96	\$7,720.00	\$30,000.00	\$10,470.63	\$15,000.00	-50%
<b>Total Land Reutilization Fund:</b>	<b>\$79,177.15</b>	<b>\$56,746.60</b>	<b>\$68,087.00</b>	<b>\$42,960.02</b>	<b>\$54,329.00</b>	<b>-20.2%</b>
Refuse Fund						
Personal Services & Benefits	\$844,895.28	\$933,878.95	\$995,686.00	\$931,778.05	\$843,540.00	-15.3%
Other Expenditures	\$3,831,288.01	\$3,880,022.88	\$4,171,393.00	\$4,016,575.91	\$4,287,400.00	2.8%
Capital Improvements	\$409,547.37	\$372,274.68	\$0.00	\$0.00	\$0.00	N/A
<b>Total Refuse Fund:</b>	<b>\$5,085,730.66</b>	<b>\$5,186,176.51</b>	<b>\$5,167,079.00</b>	<b>\$4,948,353.96</b>	<b>\$5,130,940.00</b>	<b>-0.7%</b>
Golf Fund						
Personal Services & Benefits	\$242,042.84	\$145,885.56	\$125,392.00	\$122,419.80	\$129,773.00	3.5%
Other Expenditures	\$263,795.50	\$105,100.51	\$125,880.00	\$67,550.81	\$125,880.00	0%
Debt Service	\$12,671.57	\$12,666.28	\$12,667.00	\$12,666.16	\$12,667.00	0%

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
<b>Total Golf Fund:</b>	<b>\$518,509.91</b>	<b>\$263,652.35</b>	<b>\$263,939.00</b>	<b>\$202,636.77</b>	<b>\$268,320.00</b>	<b>1.7%</b>
Central Services						
Personal Services & Benefits	\$747,983.42	\$973,887.25	\$1,114,420.00	\$1,110,283.42	\$1,640,073.00	47.2%
Other Expenditures	\$199,545.03	\$288,891.27	\$195,272.00	\$314,539.40	\$356,472.00	82.6%
Capital Improvements	\$0.00	\$0.00	\$0.00	\$88,174.81	\$0.00	0%
<b>Total Central Services:</b>	<b>\$947,528.45</b>	<b>\$1,262,778.52</b>	<b>\$1,309,692.00</b>	<b>\$1,512,997.63</b>	<b>\$1,996,545.00</b>	<b>52.4%</b>
<b>Total:</b>	<b>\$6,630,946.17</b>	<b>\$6,769,353.98</b>	<b>\$6,808,797.00</b>	<b>\$6,706,948.38</b>	<b>\$7,450,134.00</b>	<b>9.4%</b>

## 2023 Estimated Funding Sources

### Resident Services



### Budgeted FTE's

<u>Operating Total</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Adopted</u>	<u>2022 Actual</u>	<u>2023 Adopted</u>	<u>Change from 2022 Adopted</u>	<u>% Change</u>
Budgeted FTE's	23.60	41.80	43.80	43.80	46.80	3.00	6.85%

## Resident Services Key Performance Indicators

	<u>Benchmark</u>	<u>Actual 2021</u>	<u>Actual 2022</u>	<u>Target 2023</u>
Resident and organizer "event satisfaction" greater than 70%	70%	100%	100%	100%
# of attendees at RiversEdge concerts	20,000	18,950	26,282	3,000
# of days for 2x daily High Street Business District trash collection	365	365	365	365
% of Property Maintenance Violations Voluntarily Abated by Owner/Tenant	60%	67%	78%	80%
Total # of properties with multiple property maintenance violations in same calendar year	919	715	936	890
Total # of property maintenance violations in a calendar year	N/A	3,345	3,579	3,500

## Hamilton Highlight - Holly Jolly Hamilton



In 2022, the City of Hamilton sponsored the third annual Holly Jolly Hamilton. This year's festivities included a series of holiday events all across the City of Hamilton designed to help support local businesses and get residents in the holiday spirit. Holly Jolly Hamilton included Reindeer Games, a scavenger hunt for kids of all ages with the goal of helping Santa find his missing reindeer throughout the City. Hamilton's Annual Tree Lighting Event took place on November 19 to get the season started, with Downtown Hamilton glowing with an abundance of luminaries and local businesses staying open with extended hours and showcasing special light displays on their storefronts. Events also included Music on Main, an event with live music, food, and shopping. And of course, Santa's House returned once again to the Butler County Courthouse. Several other events were held throughout November and December to ring in the holidays in Hamilton.



# Internal Services



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



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



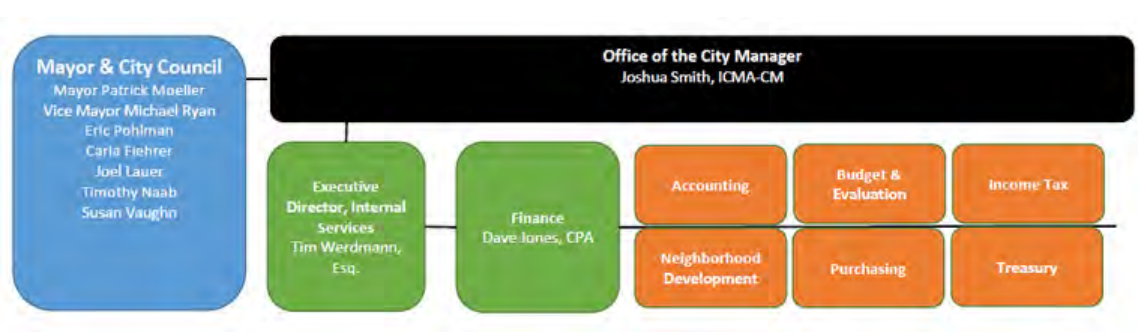
## Finance



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

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

### Organizational Chart



### Financial Transparency



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

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





## Department Description

Finance is responsible for the administration and collection of local taxes, administering charges for various City services, issuance of vendor licenses, preparation and monitoring of the City Budget, preservation and security of funds, disbursement of City funds, accurate financial reporting, long-term financing of the City's capital needs through the issuance of debt, assisting citizens with affordable housing, and offering assistance and services.

### Accounting Division

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

### Budgeting and Evaluation Division

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

### Income Tax Division

Responsible for the collection and administration of the City income tax and the City hotel tax. On October 2, 2017, the City of Hamilton partnered with the City of Cleveland Central Collection Agency (CCA) to expand and improve the City's Income Tax Division administration and enforcement services.

### Neighborhood Development Division

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

### Purchasing Division

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

### Treasury Division

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

## Accomplishments in 2022

- Achieved the City's 9th GFOA "Triple Crown": Distinguished Budget Presentation Award for 2022, Certificate of Achievement for Excellence in Financial Reporting Award for 2021, and Certificate of Achievement for Excellence in Popular Annual Financial Reporting Award for 2021.
- Demolished 11 blighted properties through the Purchasing Division.
- Sold 55 items of surplus property valued at \$146,985 through GovDeals.

## Goals for 2023

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

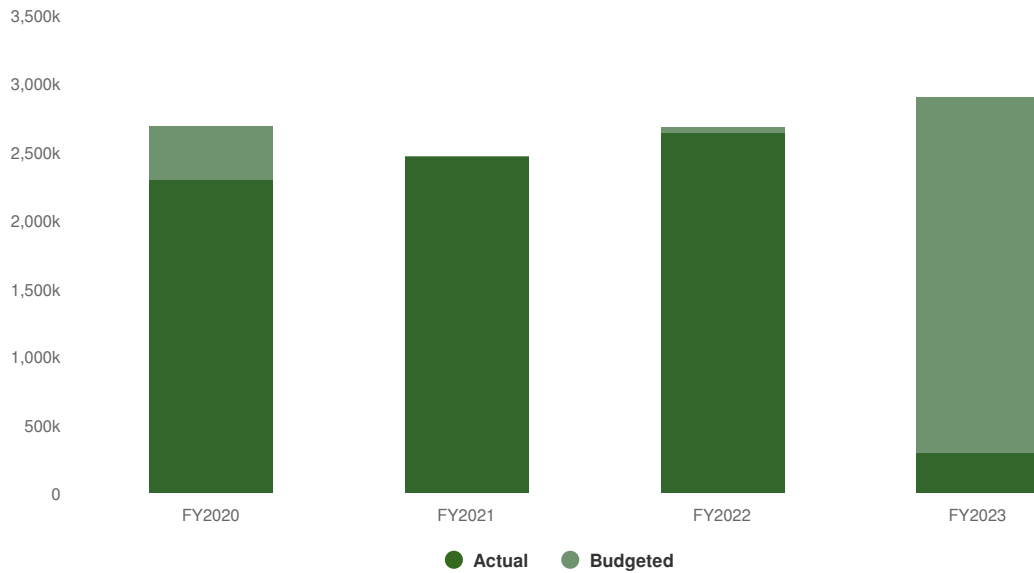
## Budgetary Highlights

The Finance Department's 2023 Adopted Budget increased \$227,282, or 8.47%, mostly due to the City budgeting an additional \$300k in 2023 for income tax collection costs in accordance with the City's agreement with RITA Ohio. The City pays RITA 3% of gross collections for their services, and Hamilton has seen consistent record-breaking income tax growth over the past several years. All other Finance Department budget is down \$72.7k, or 2.71%.

### 2023 Adopted Operating Budget

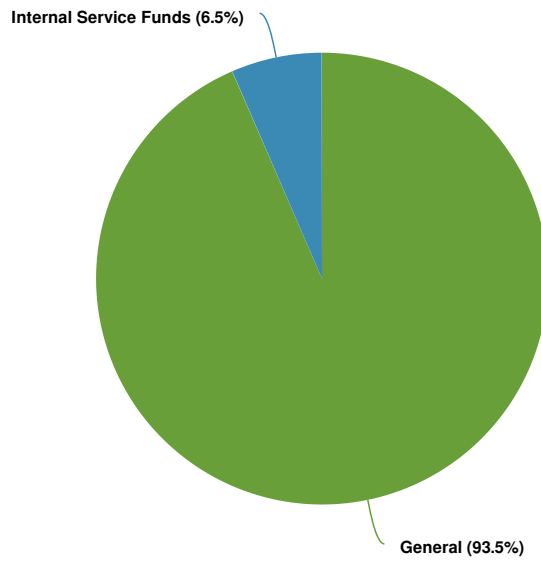
**\$2,910,406** **\$227,282**  
(8.47% vs. prior year)

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

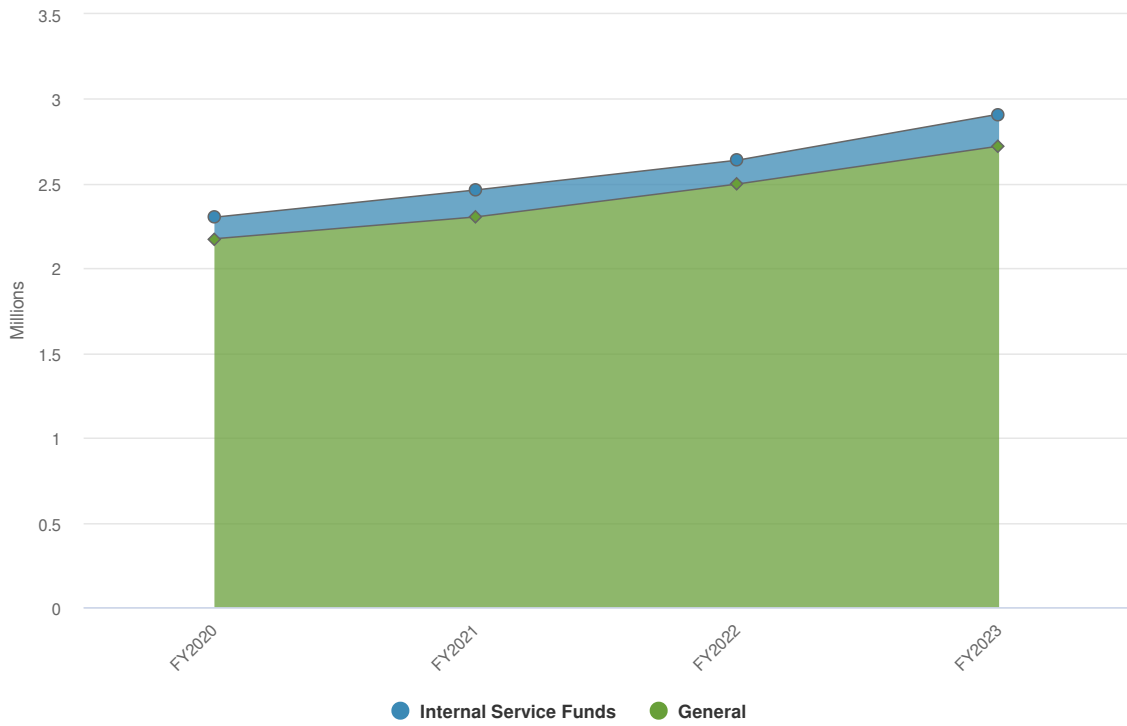


# Expenditures by Fund

## 2023 Expenditures by Fund

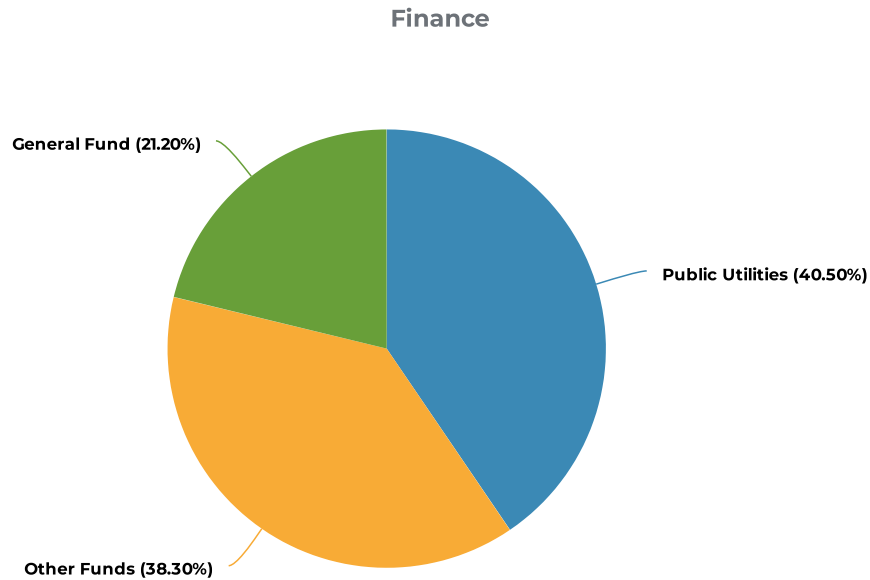


## Budgeted and Historical 2023 Expenditures by Fund



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
General						
Personal Services & Benefits	\$1,402,120.41	\$1,402,016.60	\$1,597,407.00	\$1,413,055.88	\$1,521,054.00	-4.8%
Other Expenditures	\$772,197.16	\$901,282.97	\$903,313.00	\$1,084,469.26	\$1,200,354.00	32.9%
<b>Total General:</b>	<b>\$2,174,317.57</b>	<b>\$2,303,299.57</b>	<b>\$2,500,720.00</b>	<b>\$2,497,525.14</b>	<b>\$2,721,408.00</b>	<b>8.8%</b>
Internal Service Funds						
Personal Services & Benefits	\$132,816.01	\$152,666.01	\$148,304.00	\$120,298.34	\$155,098.00	4.6%
Other Expenditures	-\$5,678.17	\$6,590.45	\$34,100.00	\$20,568.20	\$33,900.00	-0.6%
<b>Total Internal Service Funds:</b>	<b>\$127,137.84</b>	<b>\$159,256.46</b>	<b>\$182,404.00</b>	<b>\$140,866.54</b>	<b>\$188,998.00</b>	<b>3.6%</b>
<b>Total:</b>	<b>\$2,301,455.41</b>	<b>\$2,462,556.03</b>	<b>\$2,683,124.00</b>	<b>\$2,638,391.68</b>	<b>\$2,910,406.00</b>	<b>8.5%</b>

## 2023 Estimated Funding Sources



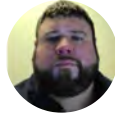
## Budgeted FTE's

Operating Total	2020 Actual	2021 Actual	2022 Adopted	2022 Actual	2023 Adopted	Change from 2022 Adopted	% Change
Budgeted FTE's	15.25	16.25	16.25	15.25	15.25	(1.00)	(6.15%)

## Finance Key Performance Indicators

	<u>Benchmark</u>	<u>Actual 2021</u>	<u>Actual 2022</u>	<u>Target 2023</u>
Pursue Best-in-Class award-winning CAFR by GFOA	1 award	1 award	1 award	1 award
Pursue Best-in-Class award-winning PAFR by GFOA	1 award	1 award	1 award	1 award
Pursue Best-in-Class award-winning Budget Document by GFOA	1 award	1 award	1 award	1 award
Percentage change in income tax revenue	2.00%	6.22%	11.17%	1.50%
Maintain or improve City Moody's rating	Aa3	A1	A1	Aa3
Unencumbered Fund Balance — General Fund	\$4,555,985	\$8,293,257	\$9,994,206	\$8,724,403
Ratio of Fund Balance to Revenue	17.00%	14.03%	18.56%	17.00%
Number of purchase orders issued	—	5,779	6,124	5,000
Number of W-2's issued	—	741	755	720
Number of payroll checks issued	—	17,693	17,801	17,000

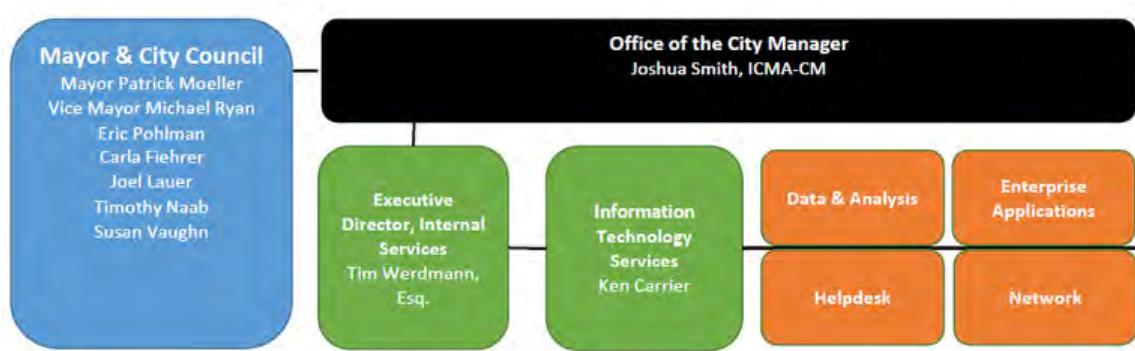
# Information Technology Services



**Ken Carrier**  
Director of IT Services

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

## Organizational Chart



## Department Description

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

## Accomplishments in 2022

### Data & Analysis

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

### Networking

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

### Enterprise Applications

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



# Goals for 2023

## Networking

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

## Help Desk

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

## Enterprise Applications

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

## Data & Analysis

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



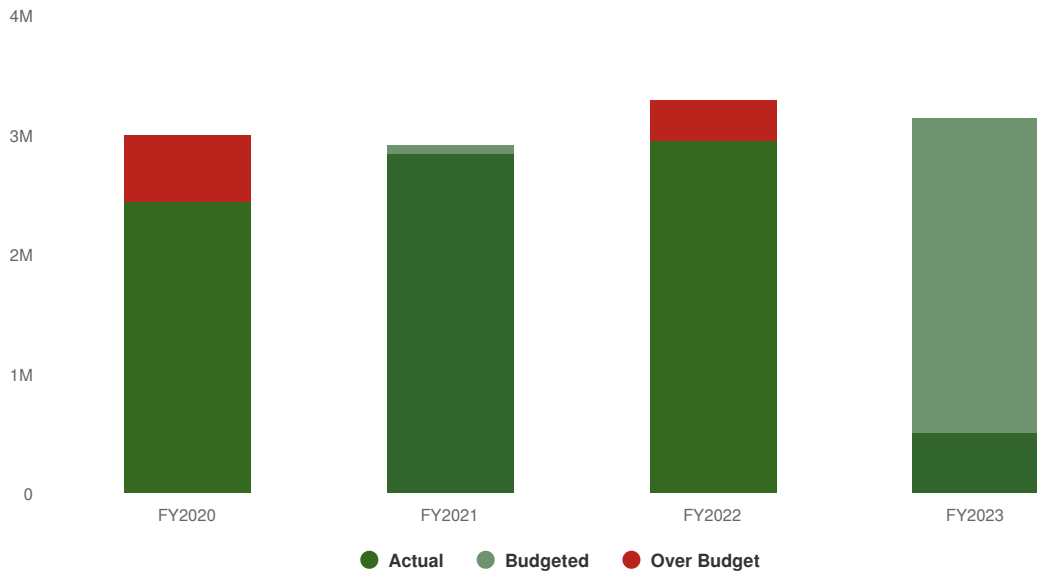
## Budgetary Highlights

The Information Technology Services 2023 adopted budget included increases in Consultant Services and Software Maintenance leading to an overall increase of \$195k, or 6.60%. The department continues to improve the usability and satisfaction of users of the City's enterprise applications and hardware and increase cybersecurity measures to protect against future attacks.

### 2023 Adopted Operating Budget

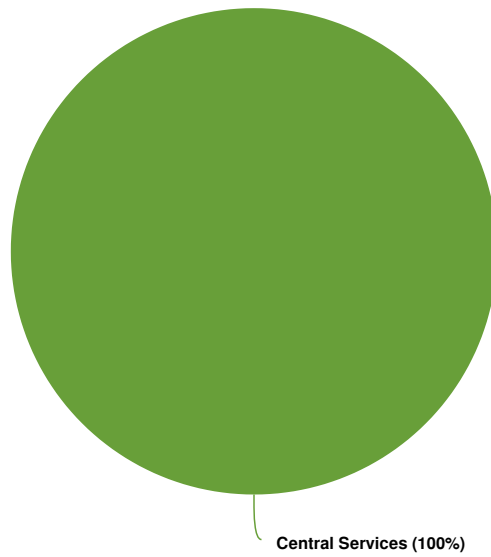
**\$3,145,683** **\$194,763**  
(6.60% vs. prior year)

#### Information Technology Services Proposed and Historical Budget vs. Actual

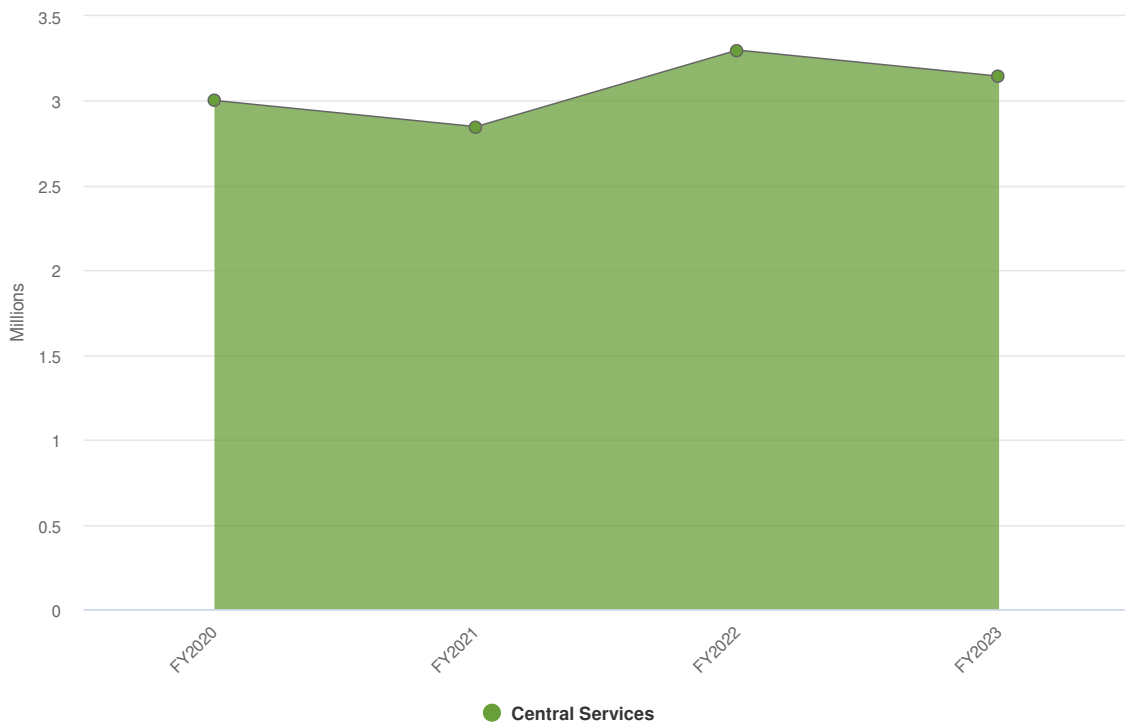


# Expenditures by Fund

## 2023 Expenditures by Fund

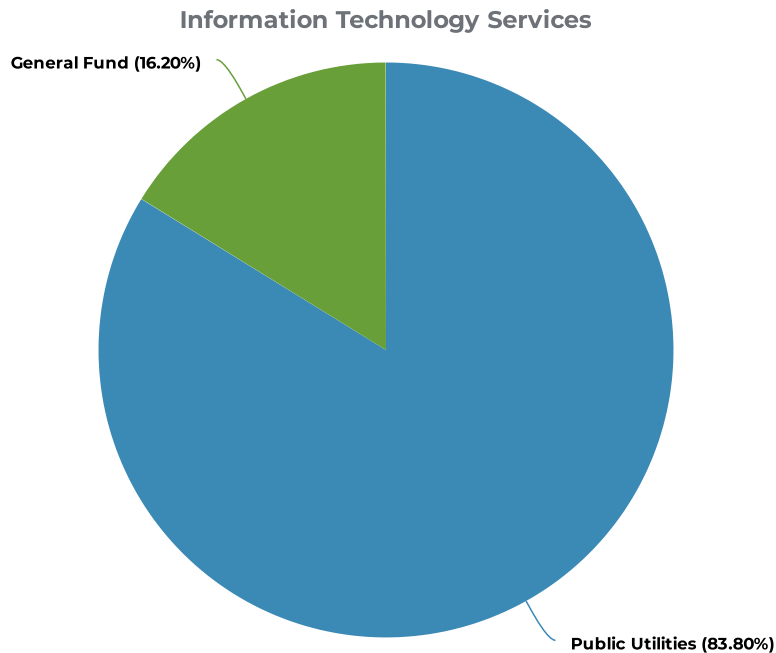


## Budgeted and Historical 2023 Expenditures by Fund



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Central Services						
Personal Services & Benefits	\$1,204,185.61	\$1,068,060.28	\$1,245,735.00	\$1,089,281.96	\$1,259,498.00	1.1%
Other Expenditures	\$1,622,673.87	\$1,779,901.52	\$1,705,185.00	\$2,210,701.98	\$1,886,185.00	10.6%
Capital Improvements	\$175,797.27	\$5.72	\$0.00	\$0.00	\$0.00	0%
<b>Total Central Services:</b>	<b>\$3,002,656.75</b>	<b>\$2,847,967.52</b>	<b>\$2,950,920.00</b>	<b>\$3,299,983.94</b>	<b>\$3,145,683.00</b>	<b>6.6%</b>

## 2023 Estimated Funding Sources



## Budgeted FTE's

Operating Total	2020 Actual	2021 Actual	2022 Adopted	2022 Actual	2023 Adopted	Change from 2022 Adopted	% Change
Budgeted FTE's	10.25	11.25	11.25	11.25	11.25	0.00	0.00%

## Information Technology Services Key Performance Indicators

	Benchmark	Actual 2021	Actual 2022	Target 2023
% of Customers Using Ticketing System (SolarWinds)	>50%	95%	95%	50%



## Law



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

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

### Organizational Chart



### Department Description

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

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

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

### Accomplishments in 2022

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

### Goals for 2023

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



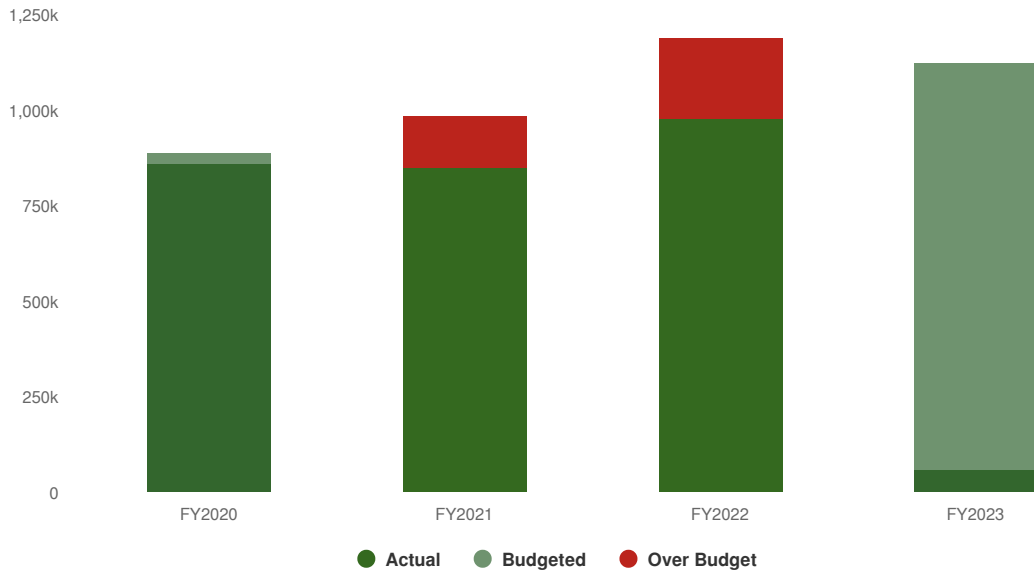
## Budgetary Highlights

In 2019, the Law Department was reinstated as an in-house function and former Director of Human Resources, Letitia Block, assumed the Director of Law role. Increases in the 2023 budget are due to the increase in Outside Legal Services (\$122k increase). Remaining budget is consistent with the 2022 adopted budget.

### 2023 Adopted Operating Budget

**\$1,122,484** **\$142,658**  
(14.56% vs. prior year)

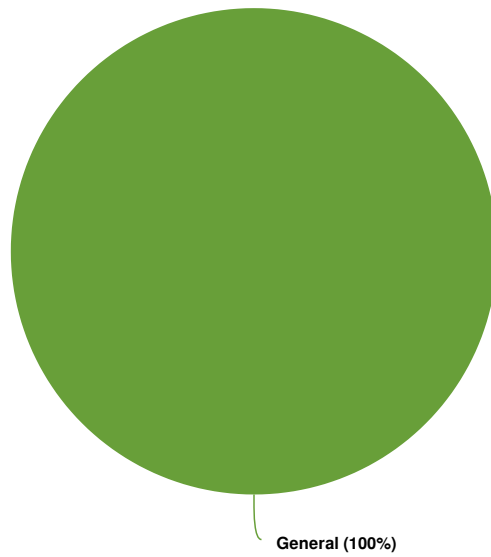
#### Law Proposed and Historical Budget vs. Actual



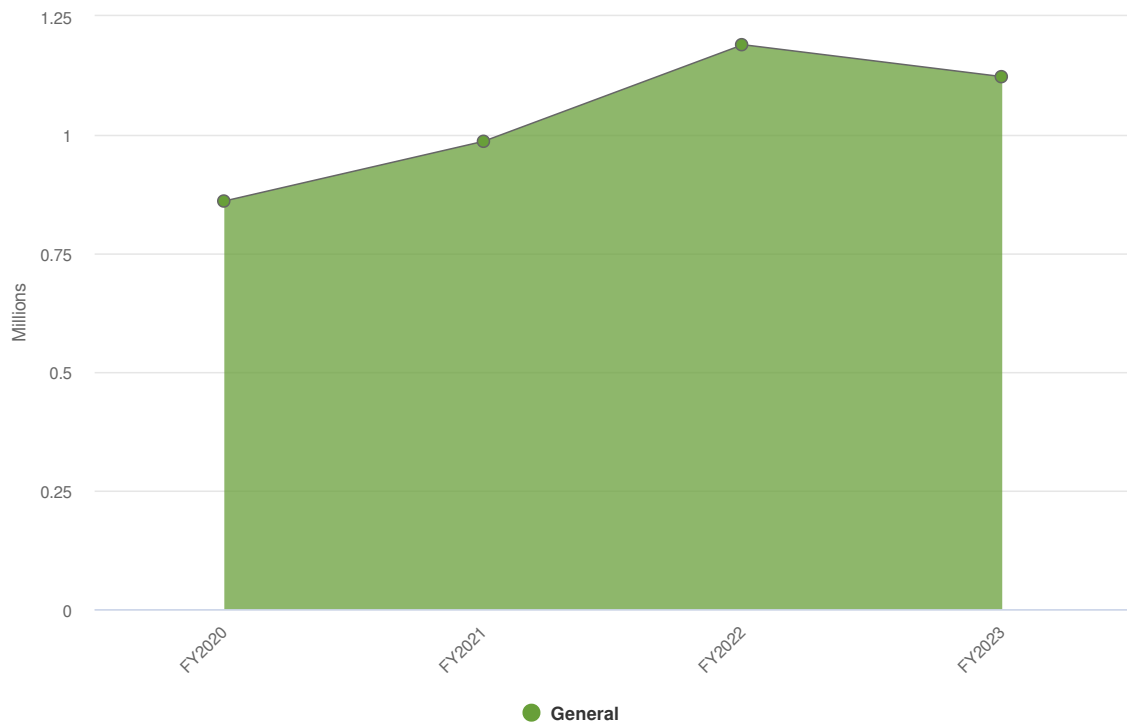


# Expenditures by Fund

## 2023 Expenditures by Fund

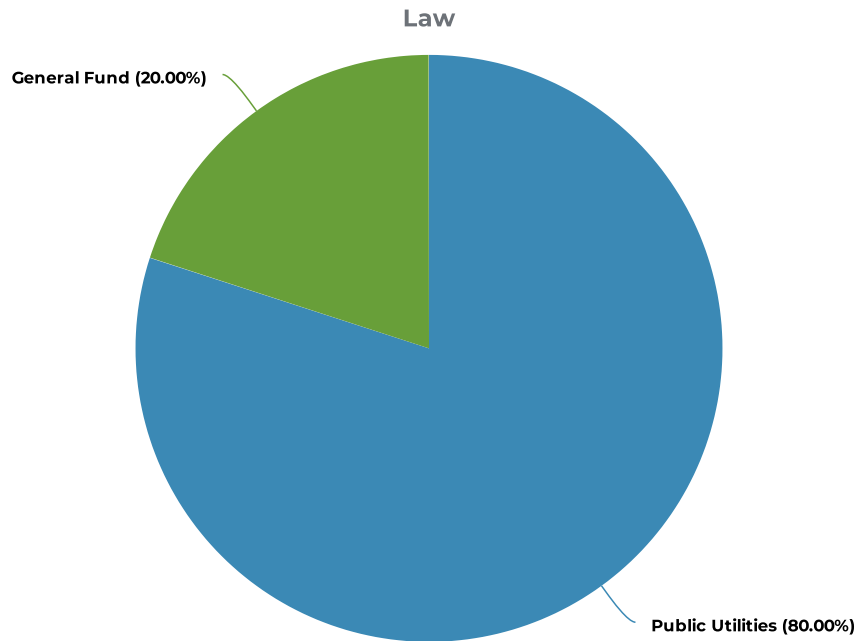


## Budgeted and Historical 2023 Expenditures by Fund



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
General						
Personal Services & Benefits	\$462,497.41	\$510,365.71	\$610,136.00	\$536,413.81	\$628,934.00	3.1%
Other Expenditures	\$397,774.82	\$475,834.89	\$369,690.00	\$653,494.00	\$493,550.00	33.5%
<b>Total General:</b>	<b>\$860,272.23</b>	<b>\$986,200.60</b>	<b>\$979,826.00</b>	<b>\$1,189,907.81</b>	<b>\$1,122,484.00</b>	<b>14.6%</b>

## 2023 Estimated Funding Sources



## Budgeted FTE's

Operating Total	2020 Actual	2021 Actual	2022 Adopted	2022 Actual	2023 Adopted	Change from 2022 Adopted	% Change
Budgeted FTE's	3.75	4.75	4.75	4.75	4.75	0.00	0.00%

## Law Key Performance Indicators

	Benchmark	Actual 2021	Actual 2022	Target 2023
Average spend per outside legal service provided to the Law Department	<\$20,000	\$11,735	\$15,198	\$20,000
Outside legal services compared to General Fund revenue	<1.00%	0.79%	1.11%	1.00%

# Infrastructure



**Edwin Porter**  
Executive Director of Infrastructure



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



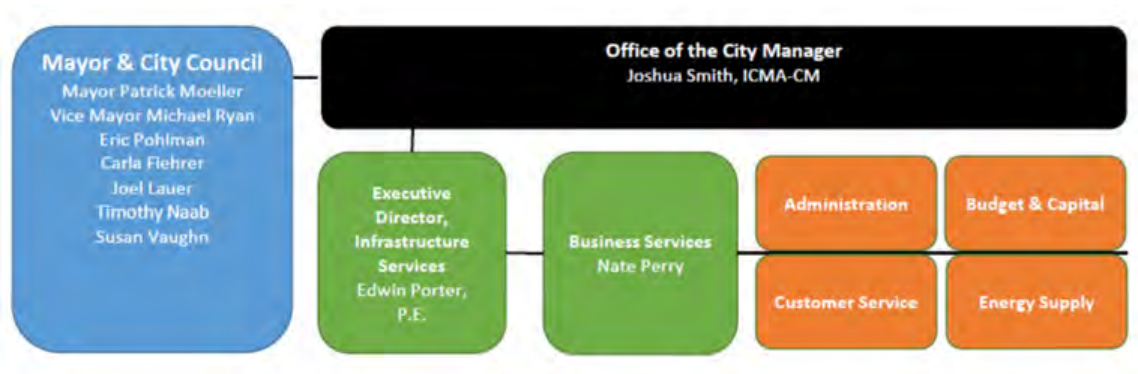
## Business Services



**Nate Perry**  
Director of Business Services

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

## Organizational Chart



## Department Description

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

### Administration Division

The Administration Division oversees the Department of Business Services.

### Customer Service Division

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

### Budget and Capital Division

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

### Energy Supply Division

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

## Accomplishments in 2022

- Managed City's power and natural gas supply costs and were able to decrease rates during a time of historic inflation.
- Divested of all City's share of the AMP Fremont Energy Center (AFEC) electric generating project achieving one of the City's long term strategic plans to realign power supply resources.
- Implemented EcoSmart Choice pilot program to allow industrial customers to opt into 100% renewable energy.
- Managed development and adoption of Hamilton Connects, the City's new commercial fiber utility.
- Developed water and wastewater 5 year rate plan that were adopted by council in 2022.
- Managed transition of cashiering functions to customer service.
- Implemented new metering procedures to better serve customers.
- Successfully tested and implemented City Council approved rate updates for electric and natural gas.
- The City was awarded grants for multiple electric vehicle charging stations that were installed in 2022 for community use.
- Achieved stable bond rating outlooks for multiple utilities.
- Updated investor relations website to provide transparency to current and future investors.
- Successfully held meetings with the City's top 25 utility customers as part of the key accounts program
- Maintained full-time customer support throughout the continued pandemic, helping customers secure funding through assistance programs and manage their utility usage.
- Expanded customer payment options to include Venmo and Paypal.
- Updated 5 to 10 year financial and capital forecasts for each Infrastructure fund and prepared 2023 budget.
- Successfully managed the upgrade and database conversion of the City's customer information system (CIS).

## Goals for 2023

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

# Business Services Key Performance Indicators

## *Customer Service Measurements*

	<b>Benchmark</b>	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Target 2023</b>
Average response time (hours) to customer inquiries made through the 311 System	48	48	48	48
Percentage of utility bills mailed on time and without correction	99%	99%	99%	99%
Customer's average wait time on telephone inquiries (seconds)	240	390	420	240
Reduce the number of total customers with past due accounts (>30 days) to less than 1% of total active accounts	1.00%	0.34%	0.33%	1.00%
Reduce the total annual number of phone calls to Customer Service Department (for service/payment/credit arrangements) by 10% per year	86,000	85,023	80,099	86,000
Increase the volume of customers paying online/electronically by 10% per year (total customers paying online each month)	24,000	22,817	23,747	23,600

## *Affordability/Economic Impact on Community Measurements*

	<b>Benchmark</b>	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Target 2023</b>
Maintain combined total residential customer utility (Electric, Gas, Water, Wastewater) costs below the Southwestern Ohio regional average	-5%	4%	-13.6%	-5%
Maintain residential customer Electric rates with ±5% of the Southwestern Ohio regional average	5%	32%	12.3%	5%
Maintain combined Water and Wastewater residential customer rates with ±3% of the Southwestern Ohio regional average	3%	-7%	-9.5%	3%
Maintain residential customer Natural Gas rates at approximately 20% below the Southwestern Ohio regional average	-20%	-23%	-50.7%	-20%
Enhance current/future reliability by investing money back into community: Capital Improvement Project (combined utility total) expenses	\$17.00MM	\$34.1MM	\$33.46MM	\$26.9MM



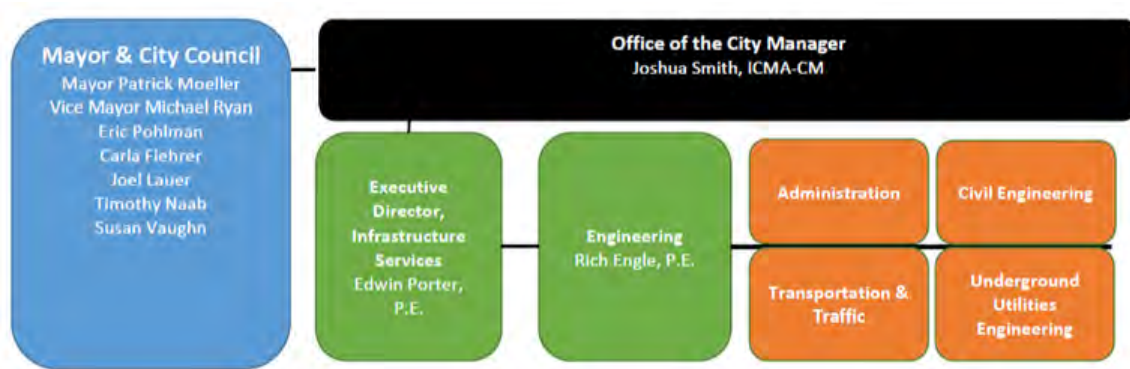
# Engineering

**Rich Engle, P.E.**

Director of Engineering

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

## Organizational Chart



## Department Description

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

### Administration Division

The Administration Division oversees the Engineering Department.

### Civil Engineering Division

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

### Transportation & Traffic Division

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

### Underground Utilities Engineering Division

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

# Accomplishments in 2022

## GAS

- Hamilton Enterprise Park Loop Project began in 2020 but was suspended in 2021 due to a potential industrial development which could have impacted the route of the new gas main. Construction of 6,000 l.f. of 8-inch polyethylene pipe was completed in 2022 and provides a second supply of gas to Hamilton Enterprise Park.
- The 2022 Miscellaneous Gas Main Replacement Project installed 327 l.f. of 2-inch, 1,655 l.f. of 4-inch, and 117 l.f. of 8-inch polyethylene pipe in Freeman Avenue Easement, Hanover Street, South 4<sup>th</sup> Street, Poplar Street, Hickory Street, and South Erie Boulevard.
- The Gilmore Ponds Gas Main Relocation Project replaced 3,300 LF of 12-inch steel gas main with 12-inch polyethylene pipe.
- In preparation for a new business, 500 l.f. of 6-inch steel gas main on Crawford Avenue was replaced with 6-inch polyethylene pipe.

## WATER

- The Sanders Drive and Leo Drive Water Main Replacement and Resurfacing Improvements Project installed 5,855 l.f. of 8-inch ductile iron water main.
- The Monument Avenue/Hurm Street/Stephens Street Water Main Replacement Project installed 2,445 l.f. of 8-inch ductile iron water main.
- The Corwin Avenue Utility Replacement Project installed 63 l.f. of 8-inch sanitary pipe, 1,388 l.f. of 24-inch sanitary pipe and 851 l.f. of 18-inch sanitary pipe and 900 l.f. of 8-inch ductile iron water main.
- The Tari Lane-Tari Court-Wildwood Court-Rost Hill Drive-Columbia Road Water Main Replacement Project was an emergency replacement of 1,925 l.f. of 6-inch polyethylene pipe and 865 l.f. of 8-inch polyethylene pipe with 8-inch ductile iron water main. Project was awarded an emergency grant from the Ohio Public Works Commission in the amount of \$745,020.

## SANITARY

- The Gilmore Ponds Sanitary Sewer and Gas Main Relocation Project installed 6,000 l.f. of 15-inch, 21-inch and 24-inch sanitary sewer pipe.
- The Corwin Ave. Utility Replacement Project installed 63 l.f. of 8-inch sanitary sewer pipe, 1,388 l.f. of 24-inch sanitary sewer pipe and 851 l.f. of 18-inch sanitary sewer pipe and 900 l.f. of 8-inch ductile iron water main.
- The 2022 Sanitary Sewer Lining Project rehabilitated 3,422 l.f. of 8-inch and 200 l.f. of 15-inch sanitary sewer pipe.
- The 2022 Sanitary Manhole Rehabilitation and Replacement Project rehabilitated 129 sanitary sewer manholes, rebuilt 37 manhole sections and 15 manhole bases along with installing two new manholes and will be completed in 2023.

## TRAFFIC ENGINEERING

- Replaced the existing traffic signal at the intersection of Williams Avenue and Neilan Boulevard with new equipment.
- Installed new Traffic Signal for the Park Avenue Ramp Pedestrian Crossing.
- Replaced existing traffic signal at the intersection of Erie Boulevard and Grand Boulevard with new equipment.
- Blanket replacement of traffic signage in Southern Hills Neighborhood as part of the Neighborhood Improvement Initiative.
- Continued construction of the Centralized Traffic Signal System throughout the City. 27 priority intersections have had ADA Ramps installed, new signal equipment, new camera detection.
- Construction of the new Traffic Management Center within Annex B at City Garage.

## STORMWATER

- C Street and D Street Storm Replacement replaced 1450 l.f. of 15-inch to 30-inch storm sewer pipe which increase stormwater capacity approximately 4 times.
- Eaton Avenue Storm Extension installed 730 l.f. of 15-inch storm sewer pipe.
- Corwin Avenue Storm Component replaced 750 l.f. of deteriorated storm sewer pipe in conjunction with sanitary sewer project.
- Joint Lining Project with MCD rehabilitated storm sewer pipe at discharge outfalls at Court Street, Ludlow Street and Neilan Boulevard.
- Annual Concrete Repair and Resurfacing Project replaced deficient storm sewer pipes and catch basins.



## Accomplishments in 2022 (Continued)

### STREETS

- Spooky Nook Champion Mill Public Improvement Project was substantially completed in December 2021. Due to delays in delivery of equipment, the project has not been completed.
- 2020 Concrete Repair and Resurfacing Project included Highland Avenue/Monument Avenue/Hurm Street/Stephens Street/Elmont Avenue/Madison Avenue/Rhea Avenue/North Edgewood Avenue/Joshua Court/Jeremy Court/Calan Court/Fairborn Drive/Fairborn Court/Kensington Drive/Heathrow Court/Sunnybrook Court which were completed in 2022. In addition, South B Street from Main Street south to Columbia Bridge, Main Street from B Street to High-Main Bridge and Ross Avenue Ramp from B Street to High-Main Bridge were added to this project due to the expected increase in visitors using B Street for access to Spooky Nook Champion Mill Sports and Conference Center.
- 5 Points Roundabout was a joint project with the Butler County Engineer's Office. Project was substantially complete in July 2022 and opened for motorists.
- Preliminary Design of North Hamilton Crossing continued through 2022 to determine potential routes and preliminary construction cost estimates.
- 2021 Concrete Repair and Resurfacing Project included Sanders Drive/Leo Drive/Hermay Drive/Carol Court (includes water main replacement). Project was substantially completed in November 2022.
- 2022 Concrete Repair and Resurfacing Project included Diana Drive, Greer Court, Cameron Place, Alberta Drive, Victor Court, E Street, F Street and Gray Avenue which was initiated in 2022 with final completion expected by Summer 2023.
- Governors Hill/Trails of Governors Hill Streets included final asphalt course installed by Streets Crews on Conner Drive, Mosketi Court and Miami Way Drive from Oxford Circle Court to end.
- New London/West Fairway Intersection Pedestrian Crossing at Hamilton Badin H.S. was installed.

### OTHER

- Hamilton Beltline Recreational Trail (Phase 2) was completed in 2022.
- Miami2Miami Trail in Gilmore Ponds MetroPark was constructed in 2022. This was a collaborative project with Butler County MetroParks with grant funding.
- Safe Routes to School Project Phase 1 - Van Hook Avenue sidewalk and handicap ramps will be constructed in 2023 to increase pedestrian safety, especially for school children.

# Goals for 2023

## GENERAL

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

## GAS

- 1000 North Third Street Gas Main Extension (Cohen Development) will install a new gas regulator and 1,700 l.f. of 6-inch polyethylene gas main along US 127 to the Cohen Development.
- 1990 South Erie Boulevard – Gas Main Relocation Project will install 500 l.f. of 8-inch polyethylene pipe to allow construction of the proposed fire station.
- Millville Gas Main Replacement Project will replace 4,900 l.f. of 8-inch steel gas main with 8-inch polyethylene pipe.
- 2022 PHMSA Grant Miscellaneous Gas Main Replacement Project was submitted as a grant application for Federal grant funds. There would be 345 l.f. of 2-inch and 3,375 l.f. of 6-inch gas mains replaced with 2-inch and 6-inch polyethylene pipe. This project includes Hampshire Drive, Michael Avenue, Alberton Avenue, Elizabeth Drive and New London Road Easement.

## WATER

- 1000 North Third Street Water Main Extension Project (Cohen Development) will construct a new 8-inch water main from the City's Trash Transfer Station north to the Cohen Development.
- Eaton Avenue Water Service Replacement will connect existing water services to an existing 12-inch ductile iron water main on Eaton Avenue.
- 1990 South Erie Boulevard - Water Main Relocation Project will install a new 16-inch ductile iron water main to allow construction of proposed fire station.
- HEP Elevated Water Tank Project will construct a 1 million gallon waterspheroid elevated tank in the Hamilton Enterprise Business Park.
- Millikin Street Storm Sewer and Water Main Replacement Project will replace 6-inch HDPE and 4-inch cast iron pipe with 8-inch ductile iron pipe on Millikin Street.
- Millville Avenue and Donna Avenue Water Main Replacement Project will replace 6-inch cast iron and ductile iron pipe and 12-inch HDPE pipe with 1,150 l.f. of 8-inch ductile iron and 4,550 l.f. of 12-inch ductile iron pipe.
- NW Washington Boulevard Water Service Project will install new water services to an existing 16-inch ductile iron water main.
- South Erie Boulevard and Edison Avenue Water Main Extension/Replacement Project will construct 1,720 l.f. of 12-inch water main from Bender Avenue to Edison Avenue for a proposed development.
- The existing Water Distribution Computer Model will be updated to allow improved planning for necessary improvements to the water distribution system and to integrate the City's Computer Model with Butler County Water and Sewer's Computer Model in anticipation of the County's increased water usage.
- The Fairway Hills Subdivision Water Main Replacement and Resurfacing Project will install 3,175 l.f. of 8-inch and 900 l.f. 12-inch ductile iron water main.

## SANITARY

- 2023 Sanitary Sewer Lining Project will rehabilitate 2,000 l.f. of 30-inch to 36-inch sanitary sewer pipe along Two Mile Creek, 645 l.f. of 8-inch sanitary sewer pipe on Northwood Terrace and 2,650 l.f. of 8-inch sanitary sewer pipe on Hermay Drive.
- 2023 Sanitary Manhole Rehabilitation and Replacement Project will rehabilitate sanitary manholes in the North End, Jefferson and East End Neighborhoods.
- The Gunn Eden Park Sanitary Sewer Replacement Project will replace 180 l.f. of 6-inch and 2,427 l.f. of 12-inch sanitary sewer pipe NW Washington Boulevard to Water Cove Drive in 2023 and from Water Cove Drive to Weeping Oak Drive in 2024.
- Hyde Park (Easement) Sanitary Sewer Improvement Project will replace 620 l.f. of 8-inch sanitary sewer pipe.
- Campbell Avenue Sanitary Sewer Replacement Project will replace 380 l.f. of 8-inch sanitary sewer pipe on Campbell Avenue from Lockwood Avenue to the North Fair Avenue Alley.
- The Allstatter/Bender Sanitary Sewer Replacement Project will replace 600 l.f. of 8-inch sanitary sewer pipe.



## Goals for 2023 (Continued)

### STORMWATER

- Millikin Street/D Street Storm Replacement will replace 275 l.f. of old stone storm sewer within the intersection.
- Hammond Subdivision Storm Sewer Improvements will install a new storm sewer system in the Hammond Subdivision.
- West Fairway Water Main Replacement and Resurfacing will replace deficient storm sewer pipes and catch basins.
- Annual Concrete Repair and Resurfacing will replace deficient storm sewer pipes and catch basins.
- The Tylersville Road Project will replace deficient storm sewer pipes and catch basins.

### STREETS

- Tylersville Road Reconstruction will reconstruct Tylersville Road from Hamilton Enterprise Park Drive to Gateway Avenue. Anticipate opening bids in January 2023 with construction to begin in late winter.
- New London Widening and Sidewalk Improvements will begin construction in late 2023. The project was awarded ODOT Grant Funding.
- Spooky Nook Champion Public Improvements will be completed.
- Fairway Hills Water Main Replacement and Resurfacing Project will provide concrete repair of sidewalks, curbs and driveway approaches and resurfacing of Glenway Drive/West Fairway Drive/Fairway Court/Fairborn Drive/Flagler Court/Kensington Drive with construction to begin in early 2023.
- Governors Hill/Trails of Governors Hill Streets will have the final asphalt course installed by Streets Crews on Miami Way Drive and Oxford Circle Court.
- 2022 Concrete Repair and Resurfacing Project will provide concrete repair of sidewalks, curbs and driveway approaches and resurfacing of Diana Drive, Greer Court, Cameron Place, Alberta Drive, Victor Court, E Street, F Street and Gray Avenue, which was initiated in 2022 with final completion expected by Summer 2023.
- 2023 Concrete Repair and Resurfacing Project will provide concrete repair of sidewalks, curbs and driveway approaches and resurfacing of Front Street, NW Washington Boulevard, New London Road, Ridgefield Road, Meadowood Way, Cardome Drive, Bender Avenue and Kahn Avenue.
- Joe Nuxhall Boulevard Resurfacing will be a joint resurfacing project with the City of Fairfield.
- Traffic Signal Improvements will provide a rebuild of a traffic signal with specific intersection to be determined.
- Noise Wall Repairs on SR 129 will be a joint project with ODOT.
- The Bike Path on the West Bank of the Great Miami River will install a handicap ramp at Bike Path and Millikin Street and extend the Bike Path from Columbia Bridge to A Street.
- Median Improvements at the Intersection of Pyramid Hill Boulevard and New London Road.
- Pyramid Hill Boulevard Resurfacing Project will be a joint resurfacing project with ODOT.

### TRAFFIC ENGINEERING

- Installation of a new traffic signal at the intersection of E Street and Main Street with new equipment.
- Replace the existing traffic signal at the intersection of Dayton Street and Seventh Street with new equipment.
- Blanket replacement of traffic signage in Armondale Neighborhood as part of the Neighborhood Improvement Initiative.
- Installation of parking meters on Main Street between B Street and Eaton Avenue.
- Installation of new Dynamic Message Sign for westbound High Street just west of Seventh Street.
- Complete construction of the Centralized Traffic Signal System throughout the City (December 2023). Once complete, all 97 signalized intersections have had new ADA Ramps, signal hardware, new camera detection, fiber communications and emergency public safety services signal preemption.

### OTHER

- Black Street Bridge will install erosion control protection on piers.
- Hamilton Beltline Recreational Trail (Phase 3) is anticipated to begin construction in 2023.
- North Hamilton Crossing will continue Preliminary Engineering to identify potential routes from North B Street to Hampshire Drive/High Street Intersection and estimates of total project cost.
- Safe Routes to School Project Phase 2 - Van Hook Avenue sidewalk and handicap ramps will be constructed in 2023 to increase pedestrian safety, especially for school children.
- Bilstein Bridge Deck Replacement Project will open bids in late 2023 with project construction to begin in early 2024.

## Budgetary Highlights

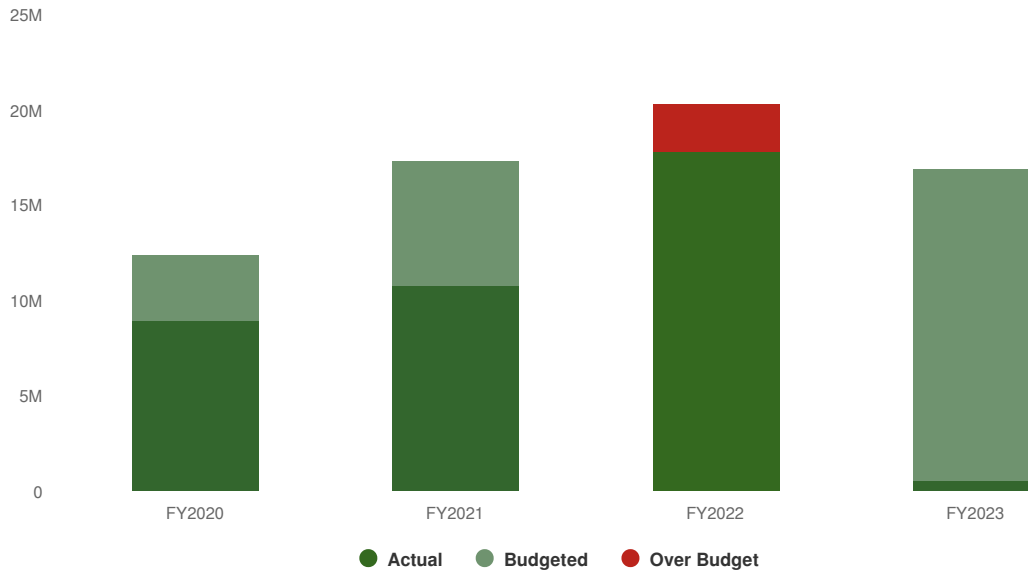
The 2023 Adopted Budget reflects support for the City's neighborhoods emphasis by responding to the City's transportation and engineering needs. The overall Engineering Department budget decreased \$912k, or 5.12% compared to the 2022 Adopted Budget.



## 2023 Adopted Operating Budget

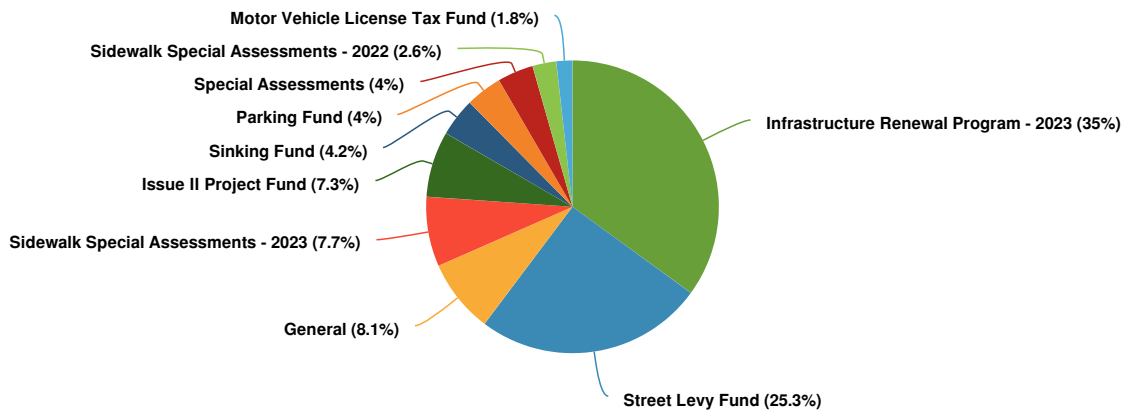
**\$16,890,086** - \$912,262  
 (-5.12% vs. prior year)

### Engineering Proposed and Historical Budget vs. Actual



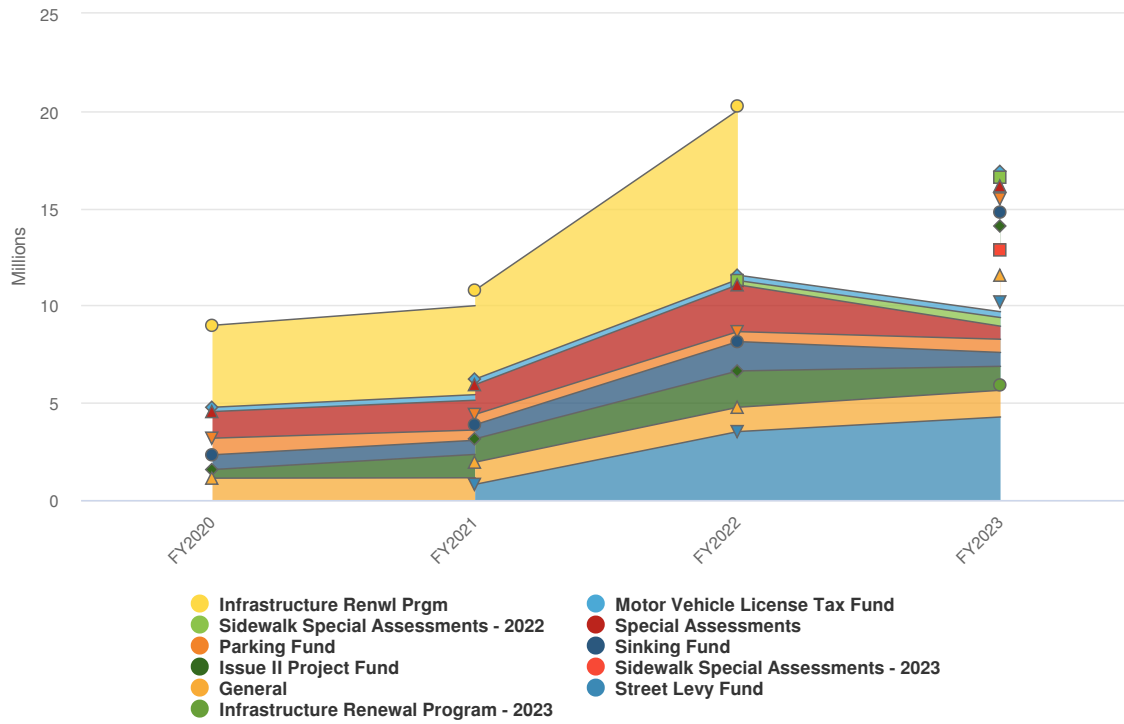
## Expenditures by Fund

### 2023 Expenditures by Fund





### Budgeted and Historical 2023 Expenditures by Fund



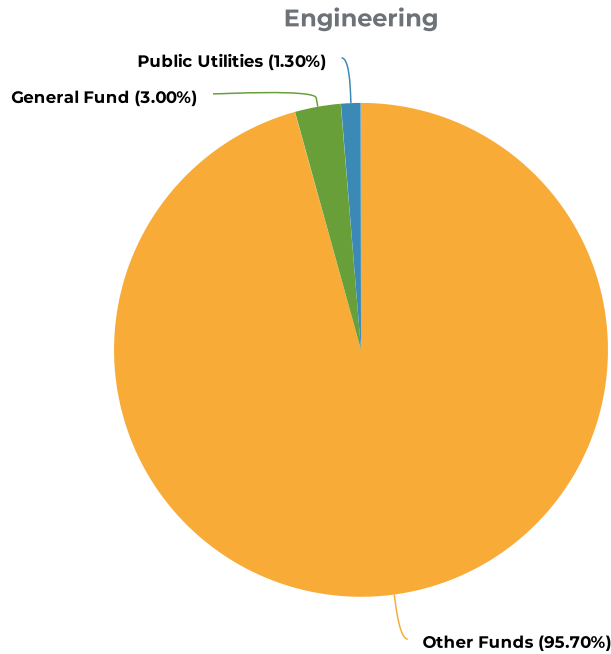
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
General						
Personal Services & Benefits	\$977,090.80	\$1,011,333.22	\$1,074,871.00	\$1,059,659.56	\$1,174,149.00	9.2%
Other Expenditures	\$142,570.34	\$129,488.33	\$191,230.00	\$191,408.51	\$199,780.00	4.5%
<b>Total General:</b>	<b>\$1,119,661.14</b>	<b>\$1,140,821.55</b>	<b>\$1,266,101.00</b>	<b>\$1,251,068.07</b>	<b>\$1,373,929.00</b>	<b>8.5%</b>
Motor Vehicle License Tax Fund						
Other Expenditures	\$221,720.42	\$286,476.38	\$300,000.00	\$275,840.65	\$300,000.00	0%
<b>Total Motor Vehicle License Tax Fund:</b>	<b>\$221,720.42</b>	<b>\$286,476.38</b>	<b>\$300,000.00</b>	<b>\$275,840.65</b>	<b>\$300,000.00</b>	<b>0%</b>
Street Levy Fund						
Other Expenditures	\$0.00	\$33,806.87	\$35,000.00	\$34,047.94	\$55,000.00	57.1%
Capital Improvements	\$0.00	\$767,762.54	\$3,115,000.00	\$3,479,012.44	\$4,210,000.00	35.2%
<b>Total Street Levy Fund:</b>	<b>\$0.00</b>	<b>\$801,569.41</b>	<b>\$3,150,000.00</b>	<b>\$3,513,060.38</b>	<b>\$4,265,000.00</b>	<b>35.4%</b>
Parking Fund						
Personal Services & Benefits	\$143,597.84	\$146,331.44	\$212,873.00	\$164,708.93	\$226,147.00	6.2%



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Other Expenditures	\$131,529.97	\$133,880.91	\$182,147.00	\$150,684.47	\$201,810.00	10.8%
Capital Improvements	\$35,975.00	\$7,300.00	\$150,000.00	\$7,811.60	\$60,000.00	-60%
Debt Service	\$544,454.85	\$241,365.00	\$187,833.00	\$187,833.00	\$191,667.00	2%
<b>Total Parking Fund:</b>	<b>\$855,557.66</b>	<b>\$528,877.35</b>	<b>\$732,853.00</b>	<b>\$511,038.00</b>	<b>\$679,624.00</b>	<b>-7.3%</b>
Special Assessments						
Other Expenditures	\$523,129.28	\$993,893.87	\$1,804,372.00	\$1,833,539.05	\$669,704.00	-62.9%
Capital Improvements	\$843,602.67	\$536,243.56	\$0.00	\$573,694.03	\$0.00	0%
<b>Total Special Assessments:</b>	<b>\$1,366,731.95</b>	<b>\$1,530,137.43</b>	<b>\$1,804,372.00</b>	<b>\$2,407,233.08</b>	<b>\$669,704.00</b>	<b>-62.9%</b>
Issue II Project Fund						
Capital Improvements	\$443,017.64	\$1,199,923.04	\$1,100,000.00	\$1,867,689.23	\$1,230,000.00	11.8%
<b>Total Issue II Project Fund:</b>	<b>\$443,017.64</b>	<b>\$1,199,923.04</b>	<b>\$1,100,000.00</b>	<b>\$1,867,689.23</b>	<b>\$1,230,000.00</b>	<b>11.8%</b>
Infrastructure Renwl Prgm						
Other Expenditures	\$401,735.67	\$408,502.98	\$405,814.00	\$400,712.51	\$0.00	-100%
Capital Improvements	\$3,810,195.81	\$4,164,457.56	\$7,970,500.00	\$8,296,287.49	\$0.00	-100%
<b>Total Infrastructure Renwl Prgm:</b>	<b>\$4,211,931.48</b>	<b>\$4,572,960.54</b>	<b>\$8,376,314.00</b>	<b>\$8,697,000.00</b>	<b>\$0.00</b>	<b>-100%</b>
Infrastructure Renewal Program - 2023						
Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$4,086,000.00	N/A
Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$1,828,125.00	N/A
<b>Total Infrastructure Renewal Program - 2023:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,914,125.00</b>	<b>N/A</b>
Sidewalk Special Assessments - 2022						
Other Expenditures	\$0.00	\$0.00	\$0.00	\$2,018.51	\$444,000.00	N/A
Capital Improvements	\$0.00	\$0.00	\$400,000.00	\$218,976.77	\$0.00	-100%
<b>Total Sidewalk Special Assessments - 2022:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$400,000.00</b>	<b>\$220,995.28</b>	<b>\$444,000.00</b>	<b>11%</b>
Sidewalk Special Assessments - 2023						
Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$1,300,000.00	N/A
<b>Total Sidewalk Special Assessments - 2023:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,300,000.00</b>	<b>N/A</b>
Sinking Fund						
Debt Service	\$757,556.20	\$726,433.53	\$672,708.00	\$1,509,653.65	\$713,704.00	6.1%

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
<b>Total Sinking Fund:</b>	\$757,556.20	\$726,433.53	\$672,708.00	\$1,509,653.65	\$713,704.00	6.1%
<b>Total:</b>	\$8,976,176.49	\$10,787,199.23	\$17,802,348.00	\$20,253,578.34	\$16,890,086.00	-5.1%

## 2023 Estimated Funding Sources



## Budgeted FTE's

Operating Total	2020 Actual	2021 Actual	2022 Adopted	2022 Actual	2023 Adopted	Change from 2022 Adopted	% Change
Budgeted FTE's	27.00	27.00	27.00	25.00	25.00	(2.00)	(7.41%)

## Engineering Key Performance Indicators

	Benchmark	Actual 2021	Actual 2022	Target 2023
Replace faded traffic signs annually	350	525	819	700
Increase miles of road with "good" condition by 2.54 miles annually	2.54 miles	2.12 miles	5.76 miles	5.6 miles
Construct one significant public improvement (>\$3mm) on one of the City's entry corridors annually	-	See A & B	See A, B & C	See D

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



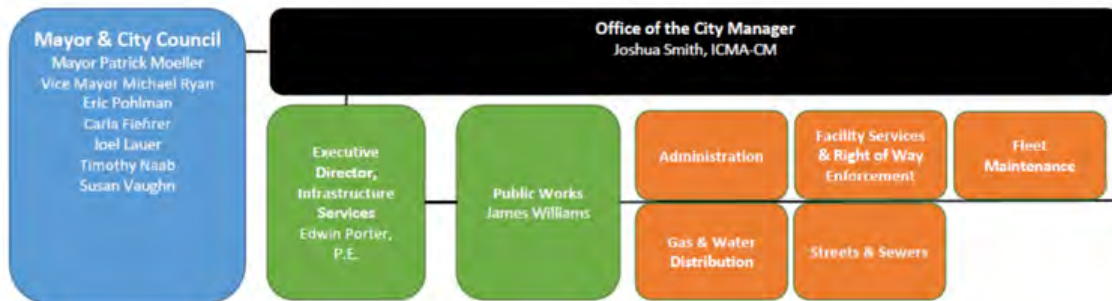
# Public Works



**Jim Williams**  
Director of Public Works

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

## Organizational Chart



## Department Description

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

### Administration Division

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

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

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

### Fleet Maintenance Division

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

### Gas & Water Distribution Division

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

### Streets and Sewers Division

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

# Accomplishments in 2022

## Gas & Water Distribution

- Complete next section of the City Cathodic Protection Survey and the Gas Leak Survey
- Continue hydrant flush/flow testing and inspection program to move closer to 100% of projected engineering model flow numbers
- Continue implantation and improvement of natural gas distribution SCADA system
- Replace cast iron gas main on Grand Avenue (between Parkamo and Parrish)
- Investigate gas and water mains in streets designated for repaving along with condition of valves and hydrants
- Investigate all gas main easements and confirm if cast iron for removal and install PE (polyethylene) pipe
- Implementation of CityWorks work order asset management system
- Continue using GPS for recording of underground utility locations and update the GIS system
- Rebuild 5 Gas regulator pits
- Continue confirming gas main easements
- Oversee the completion of Highland Park Water project; Spooky Nook Water and Gas project; Zimmerman Avenue gas main projects; Sanders and Leo Avenue water main projects (low volume and pressure issues) and Main/Cereal/Haldeman intersection
- Continue supplying safe and reliable Gas and water to our citizens

## Streets & Sewers

### Meet or Exceed 2020 Goals per criteria below:

- 2,400 tons of salt used in snow removal operations
- Regrade 90 alleys
- 100% mowing routes completed each week
- 13,000 potholes filled
- 1,600 tons of street sweeping material collected
- 2,500 years of leaves collected
- 2,000 feet of storm pipe cleaned
- 90 catch basins repaired
- 300 catch basins cleaned
- 133K feet of sanitary sewers televised and cleaned
- 15 sanitary sewer laterals repaired
- 1,800 work orders (total) completed in Fleet Maintenance
- 525 PMs completed in Fleet Maintenance
- 90% scheduled repairs and 10% unscheduled repairs

## Facility Services & ROW Enforcement

- Continue push of ROW enforcement
- Continue sales growth for the compressed natural gas (CNG) station
- Implement preventive maintenance and capital improvements for the Municipal garage campus, including the following:
  - Asphalt/concrete repairs
  - Roof repairs
  - HVAC preventative maintenance
  - Garage generator replacement
  - Fire panel improvements — garage and annex buildings and shop area

## Goals for 2023

### Gas & Water Distribution

- Oversee the completion of a water-main replacement in Columbia Heights (Tari Ln., Tari Ct., Wildwood Ct., Rost Hill Dr., & part of Columbia Rd.)
- Oversee the installation of gas & water mains and services in the new subdivision at Westfield Place
- Oversee the completion of HEP gas main loop and the rebuilding of the Airport Regulator Pit (move it above ground)
- Assist the Engineering department in prioritizing Gas & Water capital projects and overseeing execution of this work
- Continually update our GIS mapping by GPS and ensure that personnel have the proper equipment to do so
- Continue rebuilding natural gas regulator pits and complete the regulator pit at the corner of Stahlhaber & Carlisle to supply gas to new businesses on Main street
- Complete the natural Gas SCADA system implementation
- Complete 2023 Hydrant Flushing program & repairing/replacement hydrants as needed
- Complete 2023 Gas Leak and Corrosion survey
- Complete 2023 Cathodic Protection survey and make repairs as needed
- Assist engineering by locating utilities and confirming materials for capital paving projects
- Continue supplying safe and reliable gas and water to our citizens

### Streets & Sewers

#### In 2023 Meet or Exceed 2022 Goals per criteria below:

- 3,400 tons of salt used in snow removal operations
- Regrade 90 alleys
- 100% mowing routes completed each week
- 13,000 potholes filled
- 1,600 tons of street sweeping material collected
- 2,500 years of leaves collected
- 2,000 feet of storm pipe cleaned
- 90 catch basins repaired
- 300 catch basins cleaned
- 133K feet of sanitary sewers televised and cleaned
- 15 sanitary sewer laterals repaired
- 1,800 work orders (total) completed in Fleet Maintenance
- 525 PMs completed in Fleet Maintenance
- 90% scheduled repairs and 10% unscheduled repairs

### Facility Services & ROW Enforcement

- Continue push of ROW enforcement
- Implement preventive maintenance and capital improvements to the municipal garage campus, including the following:
  - Roof repairs (Annex Building & Municipal Garage)
  - Annex Building Exterior Maintenance repairs (tuckpointing & exterior painting)
  - HVAC preventative maintenance
  - Fire sprinkler annual testing and maintenance
  - Overhead door maintenance (main garage, gas & water pole barn, street & sewer pole barn, CNG pole barn, annex building)

## Budgetary Highlights

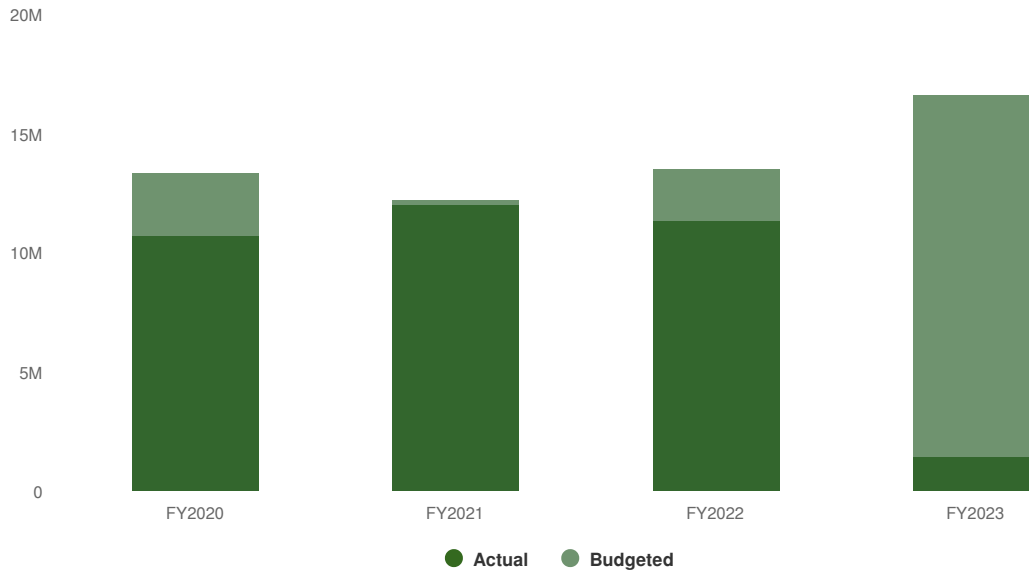
The Department of Public Works will see slight increases in personnel expenditures due to contractual salary increases. Budgeted capital improvements decreased by \$1.47 million due to significant amount of Stormwater system improvements budgeted in 2022. The City issued bond anticipation notes in 2022 in the Stormwater Management Fund totaling \$3,700,000 to finance these improvements. The 2023 Adopted Budget includes the repayment of these bond anticipation notes resulting in the overall department budget increasing \$3.2 million, or 50.91%.



# 2023 Adopted Operating Budget

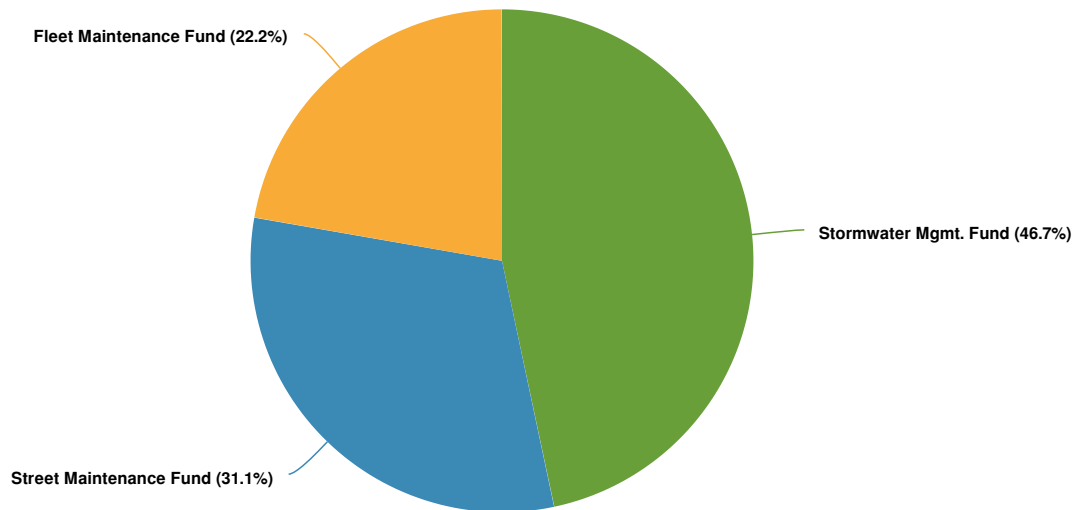
**\$16,588,035** **\$3,091,704**  
(22.91% vs. prior year)

## Public Works Proposed and Historical Budget vs. Actual

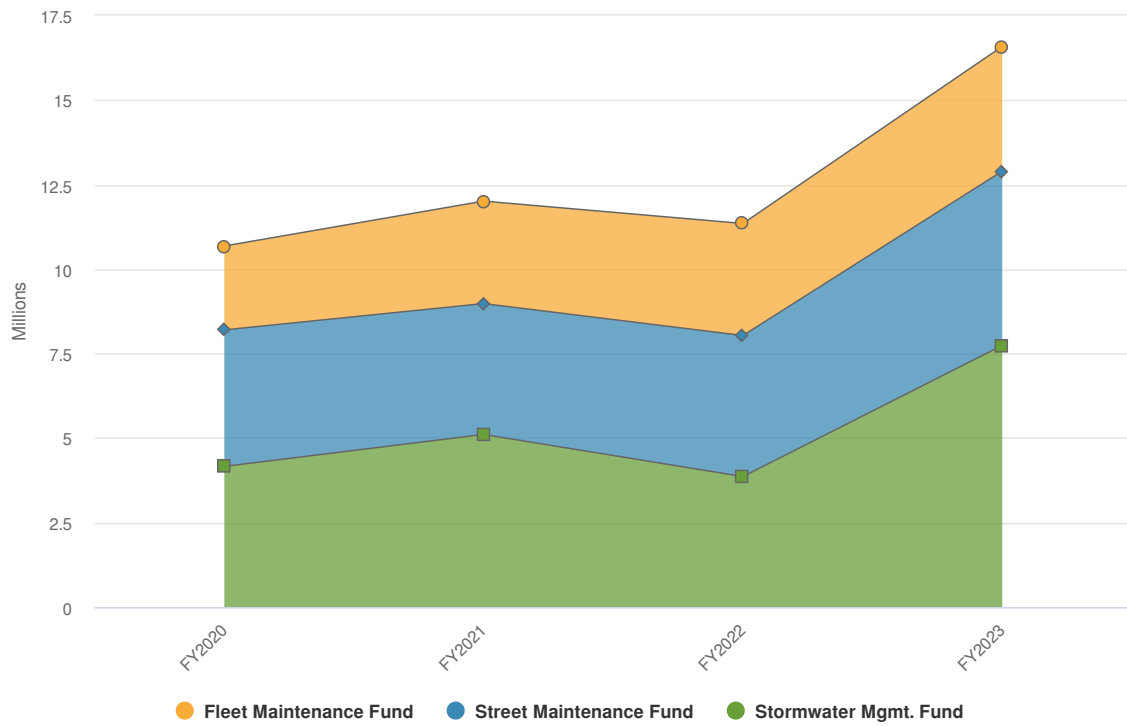


## Expenditures by Fund

### 2023 Expenditures by Fund



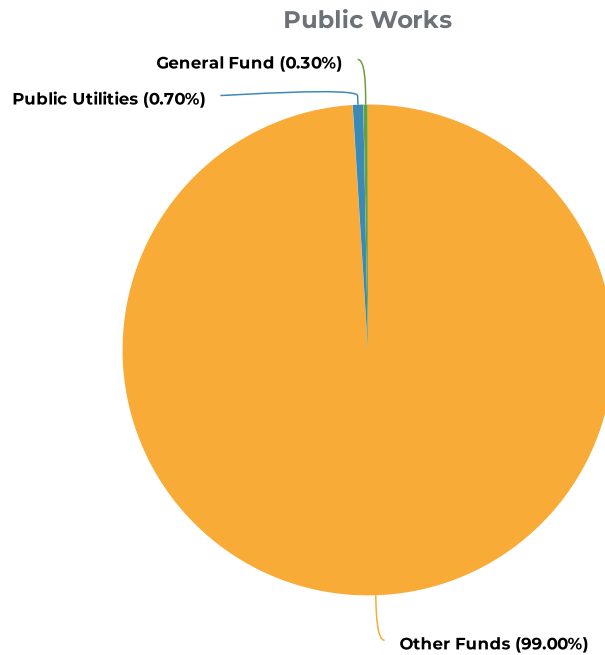
### Budgeted and Historical 2023 Expenditures by Fund



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Stormwater Mgmt. Fund						
Personal Services & Benefits	\$813,805.93	\$850,905.42	\$930,536.00	\$916,633.32	\$1,008,796.00	8.4%
Other Expenditures	\$490,114.11	\$501,560.50	\$561,179.00	\$482,478.05	\$645,944.00	15.1%
Capital Improvements	\$2,678,436.39	\$3,638,815.24	\$3,844,440.00	\$2,222,397.96	\$1,952,600.00	-49.2%
Debt Service	\$178,162.64	\$115,256.09	\$317,581.00	\$238,307.54	\$4,134,754.00	1,202%
<b>Total Stormwater Mgmt. Fund:</b>	<b>\$4,160,519.07</b>	<b>\$5,106,537.25</b>	<b>\$5,653,736.00</b>	<b>\$3,859,816.87</b>	<b>\$7,742,094.00</b>	<b>36.9%</b>
Street Maintenance Fund						
Personal Services & Benefits	\$1,399,492.77	\$1,516,887.87	\$1,863,431.00	\$1,667,817.77	\$1,764,209.00	-5.3%
Other Expenditures	\$2,627,189.22	\$2,312,476.81	\$2,820,258.00	\$2,193,618.75	\$2,990,071.00	6%
Capital Improvements	\$12,952.01	\$42,727.33	\$172,000.00	\$312,312.49	\$402,000.00	133.7%
<b>Total Street Maintenance Fund:</b>	<b>\$4,039,634.00</b>	<b>\$3,872,092.01</b>	<b>\$4,855,689.00</b>	<b>\$4,173,749.01</b>	<b>\$5,156,280.00</b>	<b>6.2%</b>
Fleet Maintenance Fund						

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Personal Services & Benefits	\$965,984.66	\$1,088,464.49	\$1,124,745.00	\$1,044,403.94	\$1,296,350.00	15.3%
Other Expenditures	\$1,441,641.56	\$1,785,572.90	\$1,862,161.00	\$2,270,707.65	\$2,198,311.00	18.1%
Capital Improvements	\$73,934.58	\$157,701.73	\$0.00	\$0.00	\$195,000.00	N/A
<b>Total Fleet Maintenance Fund:</b>	<b>\$2,481,560.80</b>	<b>\$3,031,739.12</b>	<b>\$2,986,906.00</b>	<b>\$3,315,111.59</b>	<b>\$3,689,661.00</b>	<b>23.5%</b>
<b>Total:</b>	<b>\$10,681,713.87</b>	<b>\$12,010,368.38</b>	<b>\$13,496,331.00</b>	<b>\$11,348,677.47</b>	<b>\$16,588,035.00</b>	<b>22.9%</b>

## 2023 Estimated Funding Sources



## Budgeted FTE's

Operating Total	2020 Actual	2021 Actual	2022 Adopted	2022 Actual	2023 Adopted	Change from 2022 Adopted	% Change
Budgeted FTE's	48.70	49.00	49.00	49.00	49.00	0.00	N/A

## Public Works Key Performance Indicators

	<u>Benchmark</u>	<u>Actual 2020</u>	<u>Actual 2021</u>	<u>Target 2022</u>	<u>Actual YTD 2022</u>	<u>Target 2023</u>
Repair number of potholes	10,000	12,609	20,242	13,000	6,995	13,000
Perform asphalt paving on City streets, alleys, and parks (tons of asphalt)	2,500	1,500	1,376	2,500	1,859	2,500
Perform leaf collection annually (cubic yards)	2,500	2,550	2,397	2,500	TBD	2,500
Perform snow/ice control (tons of salt)	3,000	1,000	3,411	2,400	2,400	3,000
Repair/replace number of catch basins annually	150	46	36	90	31	60
Perform street cleaning (tons of debris)	1,400	1,573	1,500	1,600	852	900
Sanitary Sewer Cleaning/Inspection (ft.)	105,600	-	157,764	-	87,340	133,00
Percentage of fleet maintenance scheduled repairs	75%	94%	93%	90%	93%	90%

# Utility Operations

**William Hudson**

Director of Utility Operations

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

## Organizational Chart



### Meldahl Hydroelectric Facility

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

## Department Description

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

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

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

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

### Administration Division

The Administration Division oversees the Department of Utility Operations.

### Electric Transmission & Distribution Division

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

### Electric Metering Division

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

### Electric Production Division

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

### Greenup Hydroelectric Plant

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

### Meldahl Hydroelectric Plant

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





## Department Description (Continued)

### Water Production Division

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

### Water Reclamation Division

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

## Accomplishments in 2022

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

## Goals for 2023

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

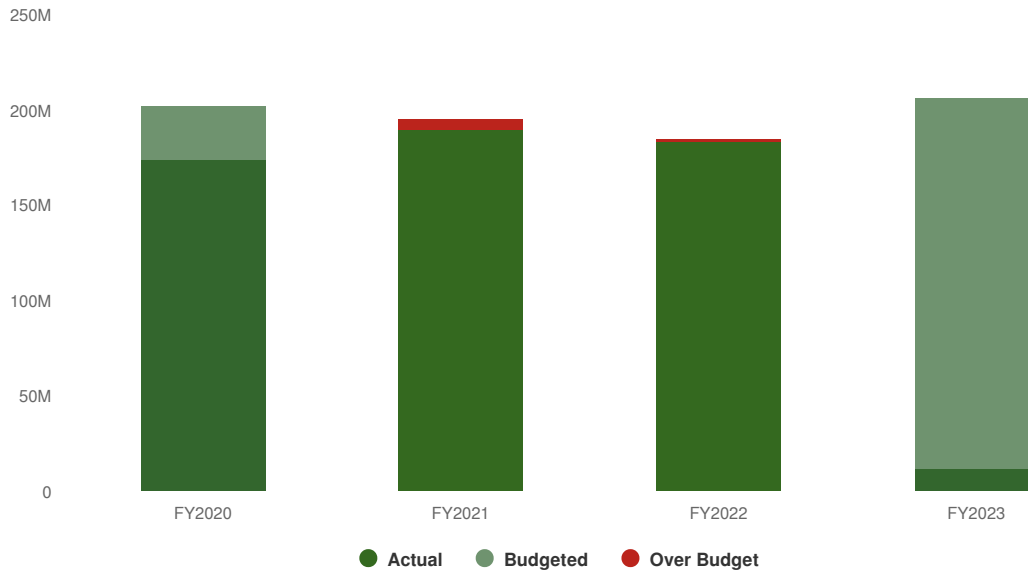
## Budgetary Highlights

The Department of Utility Operations will see increases to the overall budget for 2023 of approximately \$22.71 million, or 12.38% compared to the 2022 Adopted Budget. The majority of this change is due to an increase in Capital Improvement budget, as the 2023 budget includes significant investments in the Water (elevated water tower at Enterprise Park) and Wastewater system.

## 2023 Adopted Operating Budget

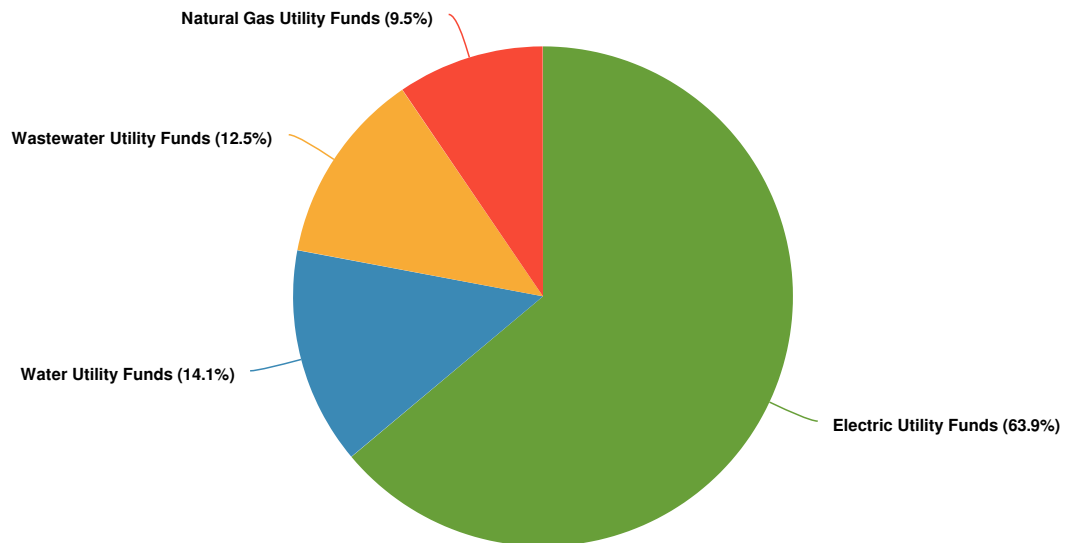
**\$206,051,595** **\$22,706,893**  
 (12.38% vs. prior year)

### Utility Operations Proposed and Historical Budget vs. Actual

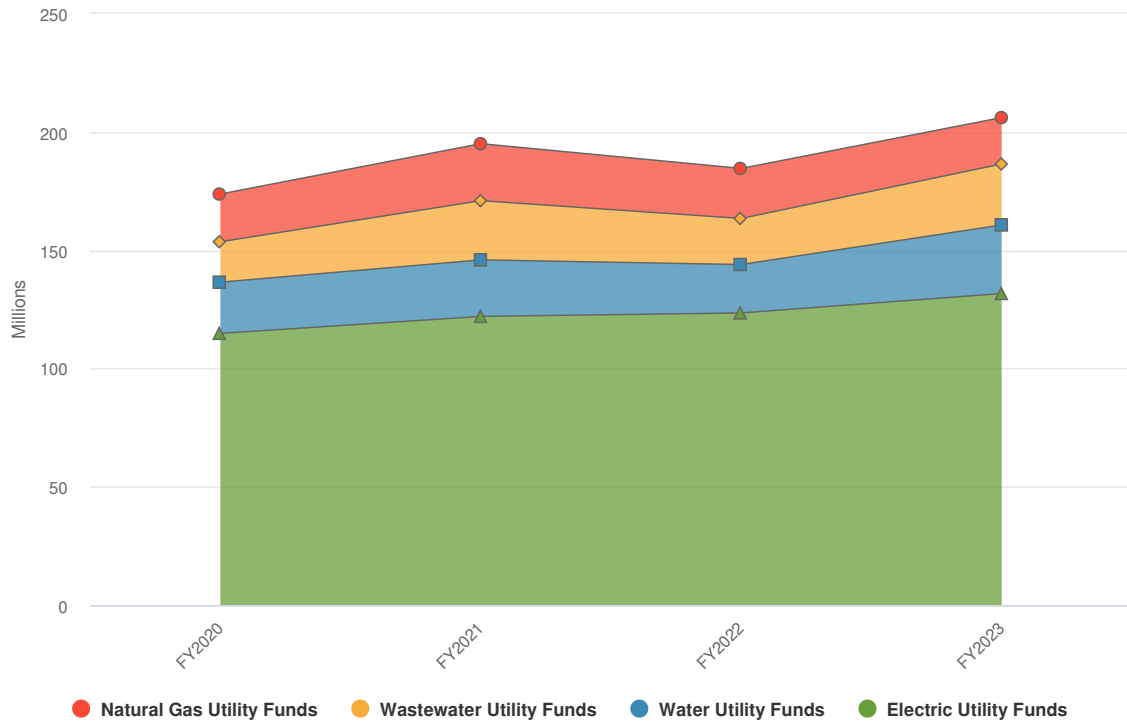


## Expenditures by Fund

### 2023 Expenditures by Fund



### Budgeted and Historical 2023 Expenditures by Fund



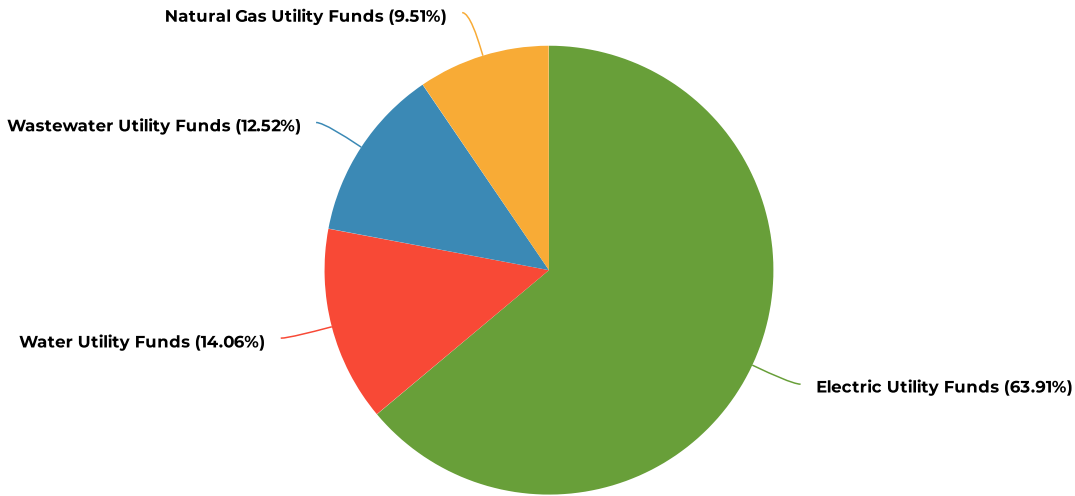
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Electric Utility Funds						
Personal Services & Benefits	\$11,553,782.64	\$11,714,497.88	\$12,449,006.00	\$12,016,396.39	\$12,666,125.00	1.7%
Other Expenditures	\$90,799,038.18	\$93,419,473.34	\$101,725,396.00	\$101,048,865.15	\$109,160,921.00	7.3%
Debt Service	\$2,593,387.77	\$2,770,050.00	\$2,693,000.00	\$2,756,050.00	\$2,764,150.00	2.6%
Capital Improvements	\$9,886,713.60	\$14,099,849.49	\$6,308,823.00	\$7,648,462.63	\$7,087,154.00	12.3%
<b>Total Electric Utility Funds:</b>	<b>\$114,832,922.19</b>	<b>\$122,003,870.71</b>	<b>\$123,176,225.00</b>	<b>\$123,469,774.17</b>	<b>\$131,678,350.00</b>	<b>6.9%</b>
Natural Gas Utility Funds						
Personal Services & Benefits	\$2,493,804.91	\$2,596,217.49	\$2,704,912.00	\$2,839,004.54	\$2,798,861.00	3.5%
Other Expenditures	\$15,491,800.61	\$19,436,350.94	\$16,254,933.00	\$15,897,223.38	\$15,460,839.00	-4.9%
Capital Improvements	\$1,419,823.72	\$1,274,914.67	\$1,195,150.00	\$1,633,418.86	\$562,500.00	-52.9%
Debt Service	\$773,414.50	\$773,981.00	\$805,000.00	\$774,134.50	\$778,954.00	-3.2%
<b>Total Natural Gas Utility Funds:</b>	<b>\$20,178,843.74</b>	<b>\$24,081,464.10</b>	<b>\$20,959,995.00</b>	<b>\$21,143,781.28</b>	<b>\$19,601,154.00</b>	<b>-6.5%</b>



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Water Utility Funds						
Personal Services & Benefits	\$3,820,674.25	\$3,949,543.05	\$4,284,361.00	\$4,039,179.38	\$4,357,410.00	1.7%
Other Expenditures	\$11,558,418.12	\$13,378,718.94	\$10,060,926.00	\$12,087,449.45	\$10,963,420.00	9%
Debt Service	\$2,165,160.74	\$2,261,931.35	\$2,396,000.00	\$2,323,160.28	\$2,394,688.00	-0.1%
Other Expenditures, Other Expenses	\$0.00	\$0.00	\$0.00	\$21,238.10	\$0.00	N/A
Capital Improvements	\$4,092,253.99	\$4,306,814.18	\$1,765,000.00	\$1,998,045.33	\$11,257,500.00	537.8%
<b>Total Water Utility Funds:</b>	<b>\$21,636,507.10</b>	<b>\$23,897,007.52</b>	<b>\$18,506,287.00</b>	<b>\$20,469,072.54</b>	<b>\$28,973,018.00</b>	<b>56.6%</b>
Wastewater Utility Funds						
Personal Services & Benefits	\$2,805,965.31	\$2,815,234.52	\$3,090,035.00	\$2,836,569.28	\$3,321,940.00	7.5%
Other Expenditures	\$8,422,842.98	\$12,690,554.28	\$9,992,745.00	\$9,760,563.01	\$9,931,242.00	-0.6%
Debt Service	\$3,638,997.00	\$3,702,911.01	\$3,777,120.00	\$3,718,005.94	\$7,139,911.00	89%
Capital Improvements	\$2,220,145.24	\$5,827,103.59	\$3,842,295.00	\$3,167,170.98	\$5,405,980.00	40.7%
<b>Total Wastewater Utility Funds:</b>	<b>\$17,087,950.53</b>	<b>\$25,035,803.40</b>	<b>\$20,702,195.00</b>	<b>\$19,482,309.21</b>	<b>\$25,799,073.00</b>	<b>24.6%</b>
<b>Total:</b>	<b>\$173,736,223.56</b>	<b>\$195,018,145.73</b>	<b>\$183,344,702.00</b>	<b>\$184,564,937.20</b>	<b>\$206,051,595.00</b>	<b>12.4%</b>

# 2023 Estimated Funding Sources

## Utility Operations



## Budgeted FTE's

Operating Total	2020 Actual	2021 Actual	2022 Adopted	2022 Actual	2023 Adopted	Change from 2022 Adopted	% Change
Budgeted FTE's	201.00	203.17	208.00	208.00	210.00	2.00	0.96%

## Utility Operations Key Performance Indicators

	Benchmark	Actual 2021	Actual 2022	Target 2023
Maintain an average Electrical Service Availability Index (ESID) higher than the industry average of 99.98%	99.99%	99.99%	99.99%	99.99%
Maintain or improve Electric System's RP3 rating for reliability and overall management (Platinum = top 5%, Diamond = top 1%)	Diamond	Diamond	Diamond	Diamond
Reduce Electrical System's distribution losses/unaccounted for (including free street and signal lighting) to 4% of total supply requirements	5.00%	5.41%	6.29%	4.00%
Maintain Natural Gas System's distribution losses/unaccounted for gas at 2% of total supply requirements	2.00%	2%	1.38%	2%
Reduce Water System's distribution losses/unaccounted for water to 20%	30.00%	17.6%	17.6%	20%



# Public Safety

**J. Scott Scrimizzi**

Executive Director of Public Safety



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





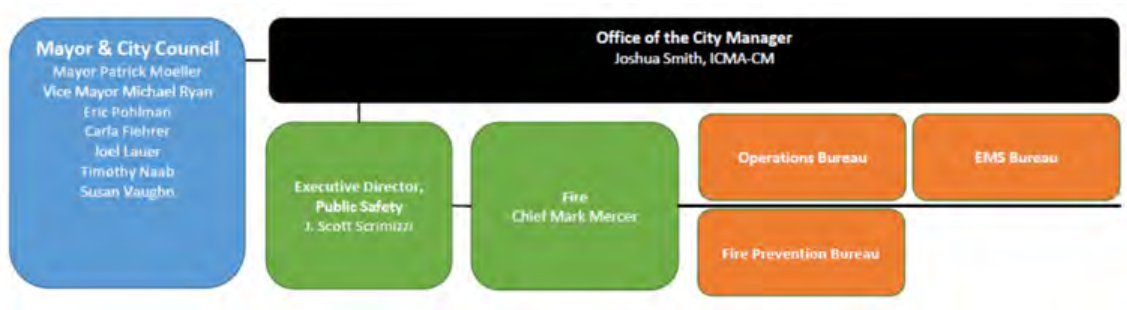
# Fire



**Mark Mercer**  
Fire Chief

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

## Organizational Chart



## Department Description

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

## Accomplishments in 2022

- Expanded recruiting process to bring a bigger pool of qualified candidates for consideration as Hamilton firefighters. In doing so, we have been able to increase diversity in our staff and fully staff our department for the first time since 2017.
- Took delivery of two pumpers to replace two aging fire apparatus.
- Secured funding for a new quint to replace an obsolete fire apparatus.
- Took delivery of a new ambulance to replace an obsolete unit.
- Secured funding and contracted for the renovation of Fire Station 25, a 49-year-old station, which has not been significantly modernized since its construction in 1973.
- Secured funding and acquired property for the reconstruction of Fire Station 26, a 110-year-old station. The new station will be constructed in 2023.
- Secured American Rescue Plan Act funding from the State of Ohio to cover salary and benefits for 10 new firefighters.

## Goals for 2023

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

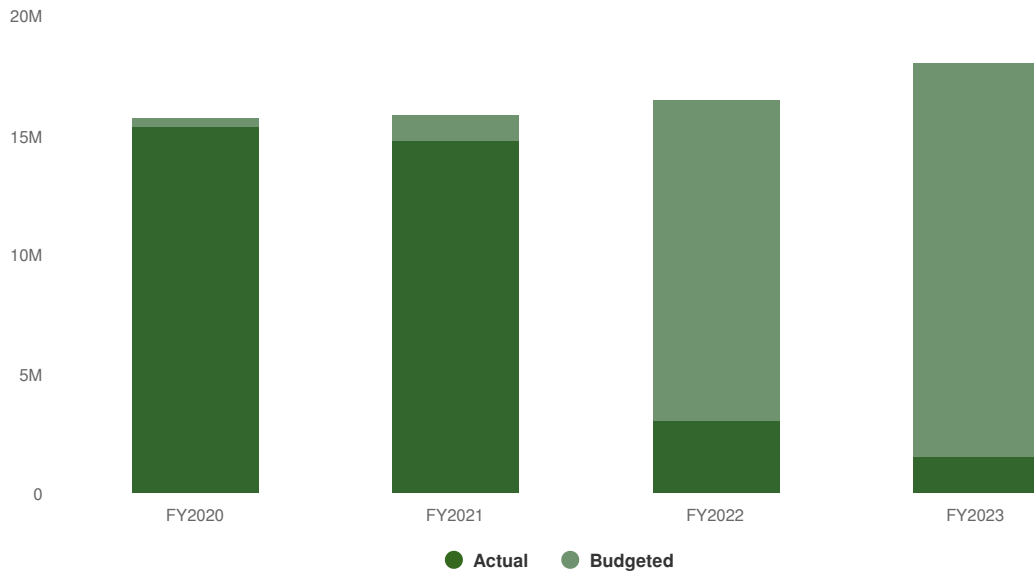
## Budgetary Highlights

The Fire Department budget for salaries and employee benefits increased approximately 5.86% in 2023 due to contractual salary increases and increased healthcare costs. The General Fund's portion of the remaining budget is consistent with the 2022 adopted operating budget, with no planned increase in 2023. To offset the increased cost in salaries, the City raised the budgeted reimbursement from the three fire levy funds by \$708k. The City also plans to purchase capital equipment for the Fire Department from the Hamilton Capital Improvement & Debt Service Fund totaling \$70k (inflatable rescue boat and breathing air compressors).

### 2023 Adopted Operating Budget

**\$18,025,451** **\$1,556,653**  
(9.45% vs. prior year)

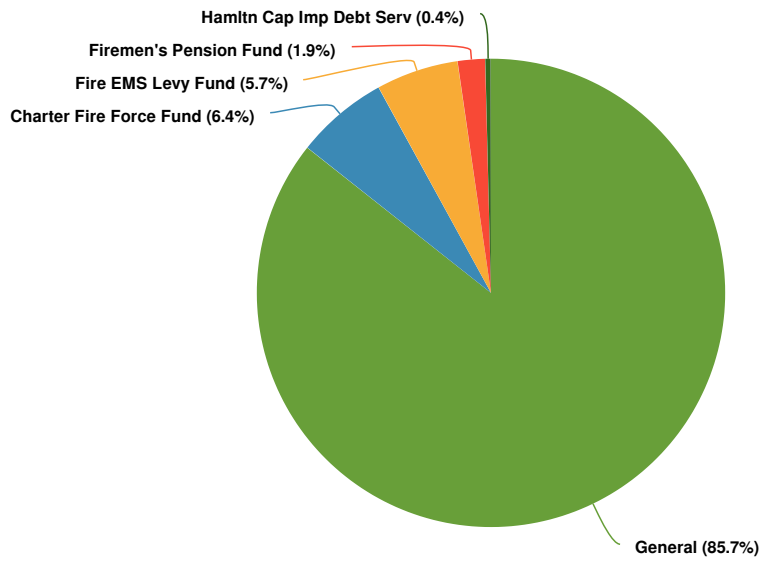
#### Fire Proposed and Historical Budget vs. Actual



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

# Expenditures by Fund

## 2023 Expenditures by Fund

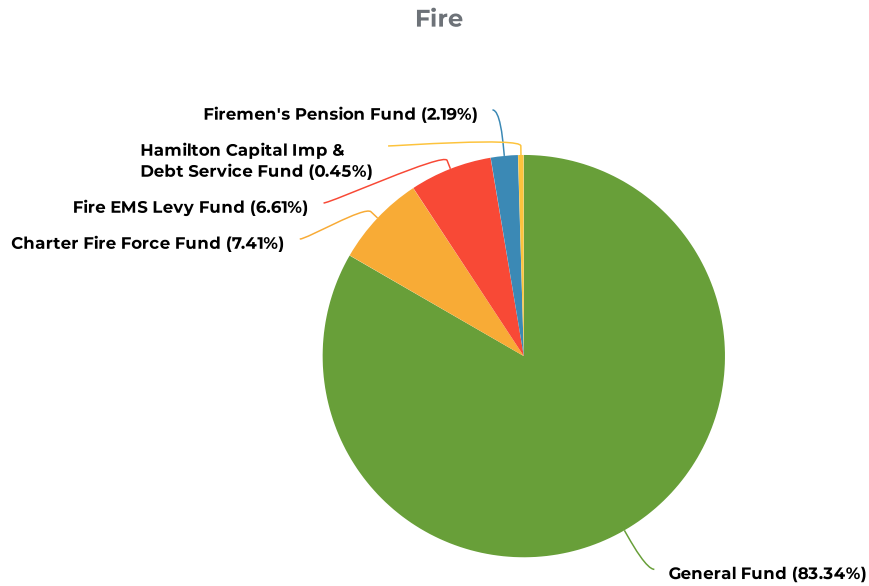


## Budgeted and Historical 2023 Expenditures by Fund



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
General						
Personal Services & Benefits	\$12,411,042.40	\$12,820,073.77	\$13,287,779.00	\$1,430,558.81	\$14,066,432.00	5.9%
Other Expenditures	\$1,136,369.96	\$1,216,141.14	\$1,374,019.00	\$1,390,027.21	\$1,374,019.00	0%
Capital Improvements	\$0.00	\$57,166.00	\$0.00	\$0.00	\$0.00	N/A
<b>Total General:</b>	<b>\$13,547,412.36</b>	<b>\$14,093,380.91</b>	<b>\$14,661,798.00</b>	<b>\$2,820,586.02</b>	<b>\$15,440,451.00</b>	<b>5.3%</b>
Firemen's Pension Fund						
Other Expenditures	\$225,727.60	\$43,956.00	\$282,000.00	\$0.00	\$340,000.00	20.6%
<b>Total Firemen's Pension Fund:</b>	<b>\$225,727.60</b>	<b>\$43,956.00</b>	<b>\$282,000.00</b>	<b>\$0.00</b>	<b>\$340,000.00</b>	<b>20.6%</b>
Hamln Cap Imp Debt Serv						
Capital Improvements	\$113,978.00	\$343,900.50	\$0.00	\$220,311.50	\$70,000.00	N/A
<b>Total Hamln Cap Imp Debt Serv:</b>	<b>\$113,978.00</b>	<b>\$343,900.50</b>	<b>\$0.00</b>	<b>\$220,311.50</b>	<b>\$70,000.00</b>	<b>N/A</b>
Charter Fire Force Fund						
Other Expenditures	\$753,758.76	\$146,520.00	\$800,000.00	\$0.00	\$1,150,000.00	43.8%
<b>Total Charter Fire Force Fund:</b>	<b>\$753,758.76</b>	<b>\$146,520.00</b>	<b>\$800,000.00</b>	<b>\$0.00</b>	<b>\$1,150,000.00</b>	<b>43.8%</b>
Fire EMS Levy Fund						
Other Expenditures	\$686,326.96	\$132,784.00	\$725,000.00	\$0.00	\$1,025,000.00	41.4%
<b>Total Fire EMS Levy Fund:</b>	<b>\$686,326.96</b>	<b>\$132,784.00</b>	<b>\$725,000.00</b>	<b>\$0.00</b>	<b>\$1,025,000.00</b>	<b>41.4%</b>
<b>Total:</b>	<b>\$15,327,203.68</b>	<b>\$14,760,541.41</b>	<b>\$16,468,798.00</b>	<b>\$3,040,897.52</b>	<b>\$18,025,451.00</b>	<b>9.5%</b>

## 2023 Estimated Funding Sources



### Budgeted FTE's

Operating Total	2020 Actual	2021 Actual	2022 Adopted	2022 Actual	2023 Adopted	Change from 2022 Adopted	% Change
Budgeted FTE's	102.33	106.33	111.33	110.33	110.83	(0.50)	(0.45%)

### Fire Key Performance Indicators

	Benchmark	Actual 2021	Actual 2022	Target 2023
Revise or issue new Standard Operating Procedures	24 mos. review cycle	50%	50%	100%
Update all department policies to Lexipol Policy Manual	Orientation by 10/31/2018	100%	100%	N/A
100% Completion of Patient Care Report by EOS	100%	100%	100%	100%
Replace personal protective equipment for entire department	8 Year replacement Cycle	100%	100%	100%
Provide Fire Instructor training for all officers	100%	100%	100%	100%
Provide Fire Officer I training for all Company Officers	100%	100%	100%	100%
Provide Fire Officer II training for all Captains & Deputy Chief	100%	100%	100%	100%
Provide Advanced Command training for Deputy Chief and Chief	100%	100%	100%	100%

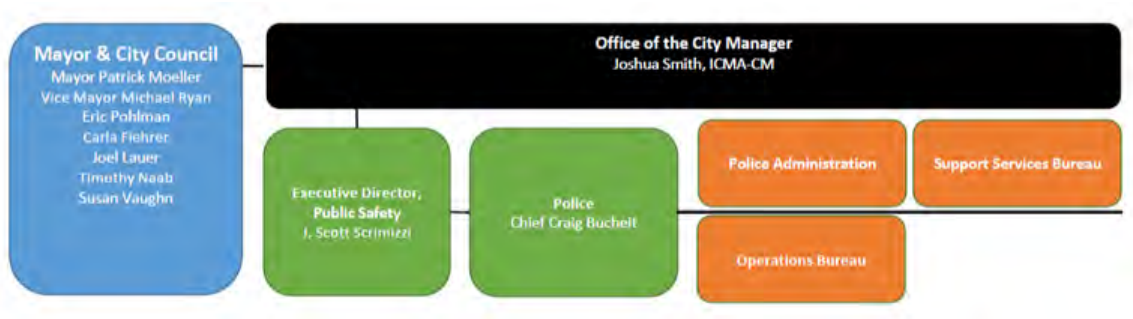
# Police



**Craig Bucheit**  
Police Chief

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

## Organizational Chart



## Department Description

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

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

### Support Services Bureau

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

### Operations Bureau

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



# Accomplishments in 2022

## Recruiting

- Successfully collaborated with the Human Resources Department to maximize the number of highly desirable candidates. For the year, we hired a highly diverse group of 12 new officers and 2 new civilians. Additionally, we developed, trained, and promoted 8 sworn members.
- Created a new process to allow retiring officers to be reinstated and continue their career at HPD. This first-of-its-kind program allowed two officers to extend their careers while allowing the department to retain over 60 years of valuable experience and institutional knowledge.
- Expanded the Police Safety Associate program to add 4 members. These members, aged 18-20, represent the future of HPD. The Police Safety Associate program allows young people to gain valuable insight and experience into a future career as a Hamilton Police Officer. Additionally, their service frees up police officers from various duties, such as staffing the Front Desk, and allows them to resume front-line patrol operations.

## Neighborhood Coordination

- Focused on safety and security primarily through the response to 94,660 calls for service and over 5,818 reported crimes investigated.
- Worked to coordinate our enforcement efforts across all sections and divisions to focus on the most violent and problematic people and places. These efforts resulted in 46 Chronic Nuisance referrals, 28 narcotics search warrants, 6 felony indictments for Participating in a Criminal Gang, and 4 gun possession cases adopted for federal prosecution.
- Successfully conducted 1,567 traffic details, 18 pedestrian details, and investigated over 3,000 parking complaints.
- Made a concerted effort to address gun violence through intelligence led enforcement. While focusing on offenders who were involved in gun violence, we confiscated or took off the street over 200 guns. Of those guns, 25 had either been reported stolen or involved in gang activity.

## Community Engagement

- Our focus on active community engagement is designed to build and strengthen relationships between the police and citizens within our community.
- As such, we successfully hosted and participated in many community outreach and education programs throughout the year including our Citizen Police Academy, Safety Town, Easter Egg Hunts, Trunk or Treat events, the Butler County Fair, and Operation Pumpkin.
- Started a Community Cookout series that allowed us to visit with residents in various neighborhoods including Highland Park, Lindenwald, Jefferson, and Riverview. These informal gatherings created an opportunity for officers and residents to get to know one another while discussing neighborhood issues as well as current and future policing efforts.
- Grew online engagement efforts through a sustained and committed effort involving social media platforms such as Facebook and Twitter. These engagement opportunities included public safety announcements, HPD accomplishments, neighborhood updates, and community events. These efforts resulted in a 57% increase in public engagement with our social media posts.

## Policy and Procedure Consolidation and Revision

- Our operating Policy and Procedures, known as the General Orders, require constant review to remain in compliance with federal, state, and local laws and best practices in our industry. Through a committed and coordinated effort we were able to successfully complete 85% of this significant process in 2022. A major component of this project was the elimination of redundant and outdated orders and language. This allowed us to reduce the total number of General Orders from 134 to 108 a near 20% reduction. This allows the existing orders to be more precise, easier to locate, and better maintained. The remaining work on this project will be completed in the first quarter of 2023.

## Attain CALEA Accredited Status

- Successfully achieved accredited status from the Commission on Accreditation for Law Enforcement Agencies for the ninth consecutive time since 1990. Doing so demonstrates our continued commitment for more than 30 years to achieving excellence and the highest ideals in law enforcement.

## Body Worn Camera Implementation

- Succeeded in implementing a BWC program, including completing the bidding and contract process, hiring an IT specialist to manage the program, conducting departmental training, and developing a comprehensive policy addressing activation, storage, retention, and redaction of videos.

## Canine Program Expansion

- Administered an internal process and selected a new handler from among several highly motivated and qualified applicants. Additionally, we identified a funding source for a new canine, a breeder to supply the dog, and a training



school for the pair to attend. The new canine and partner should be trained and working the street by the end of the second quarter of 2023.

#### **Criminal Justice Campus**

- Successfully engaged with all stakeholders in a feasibility study complete the design of a new criminal justice campus that includes Hamilton Municipal Court and the Hamilton Police Department Headquarters. Additionally, we identified funding for the project and have begun the final work to obtain a construction contract and break ground.

## **Goals for 2023**

#### **Recruiting**

- Recruit a diverse, highly qualified applicant pool. Our hiring efforts will require close collaboration with Human Resources. In addition, we will strive to expand the Police Safety Associate program and our ability to reinstatement or hire lateral entry for officers.

#### **Neighborhood Coordination**

- Continue to actively address neighborhood and nuisance problems through increased coordination and abatement efforts by identifying and addressing the most impactful neighborhood issues. Efforts will include expanding HPD and community efforts aimed at addressing gun violence as well as outreach and service coordination efforts involving homeless and emotionally disturbed persons.
- Create key partnerships in the community and with criminal justice partners to refine and expand HPD efforts aimed at addressing gun violence.
- Promote pedestrian and driver safety through a combination of education and enforcement efforts aimed at a reduction in crashes and injuries citywide and especially in the downtown area.
- Effectively address quality of life complaints through a collaborative and informative process with residents focused on recurring chronic issues such as junk motor vehicle, trespassing violations, and loitering complaints.

#### **Community Engagement**

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

#### **Policy and Procedure Consolidation and Revision**

- Our Policy and Procedures, known as the General Orders, require constant review to remain in compliance with federal, state, and local laws and best practices in our industry. Through a committed and coordinated effort we were able to successfully complete 85% of this significant project in 2022. We will complete the remaining work on this project in the first quarter of 2023.

#### **Canine Program Expansion**

- Complete the identification of the program funding source, a breeder to supply the canine, and a training school for the canine and handler to attend. Additionally, work to ensure the new canine and partner are trained and working the street by the end of the second quarter.

#### **Criminal Justice Campus**

- Work to finalize the construction contract agreements, building design plans, and move the project forward to break ground and begin construction. Additionally, we will continue to coordinate internally and with stakeholders on the planning and logistics necessary to smoothly transition Hamilton Municipal Court and the Hamilton Police Department operations to the new campus in 2024.

#### **Technology**

- Conduct research based approach to identifying, selecting, and deploying new CCTV and LPR cameras in key locations throughout the city.

#### **Explore 12-hour Forth Platoon**

- Explore the feasibility of converting the current power shift alignment to a 12-hour Fourth Platoon.

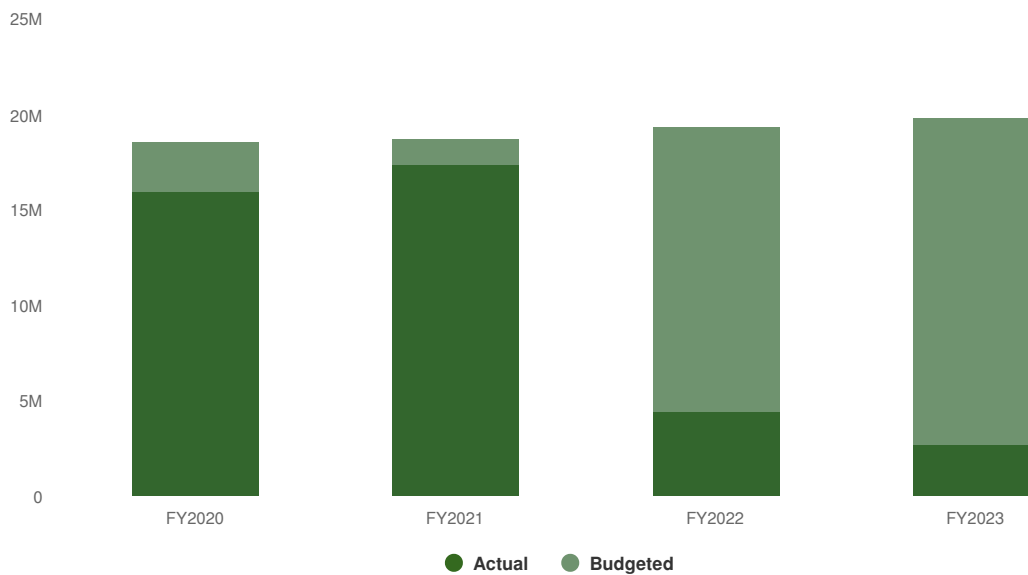
## Budgetary Highlights

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

### 2023 Adopted Operating Budget

**\$19,836,749** **\$514,308**  
 (2.66% vs. prior year)

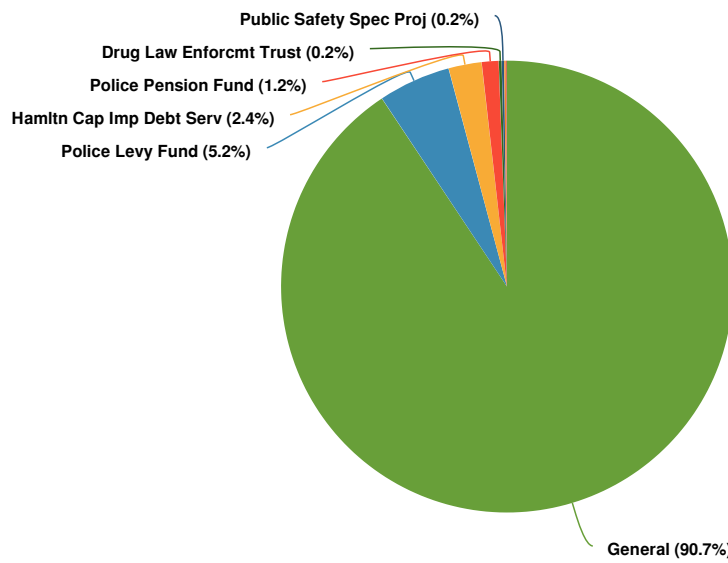
#### Police Proposed and Historical Budget vs. Actual



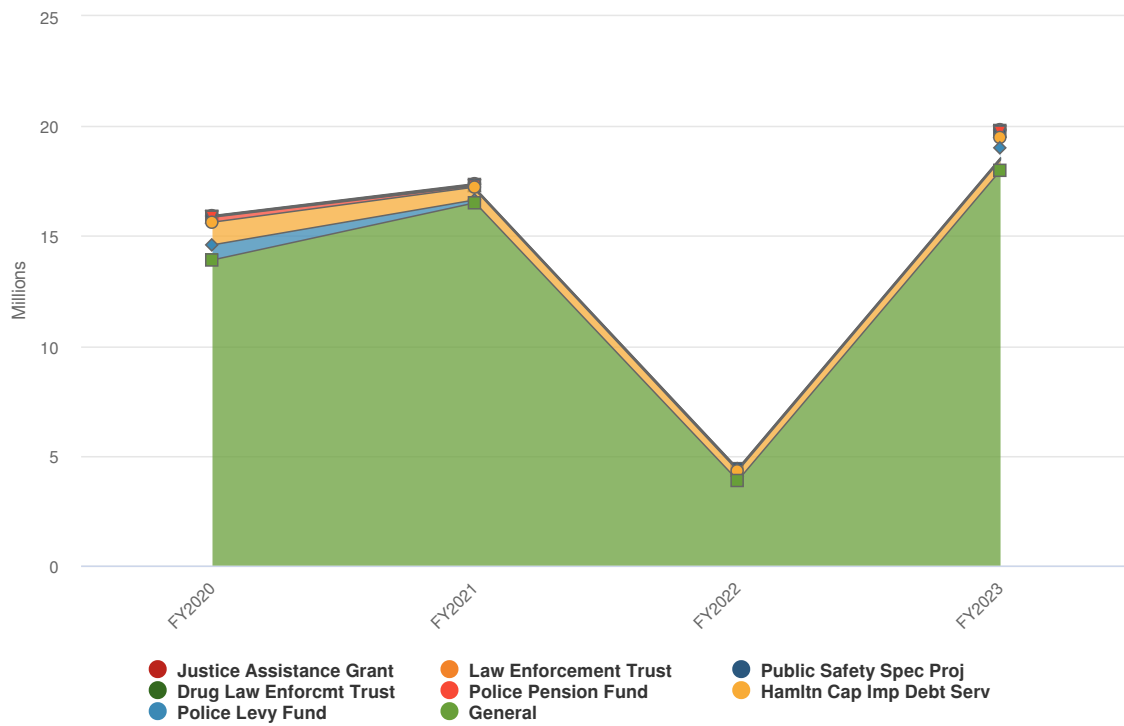
**NOTE:** The chart above shows Police Department FY 2022 actual expenditures were significantly lower than the 2022 adopted budget. The City used American Rescue Plan Act revenue replacement funds in 2022 to cover salaries and benefits for police and fire employees. The City paid \$12,803,401.88 of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

# Expenditures by Fund

## 2023 Expenditures by Fund



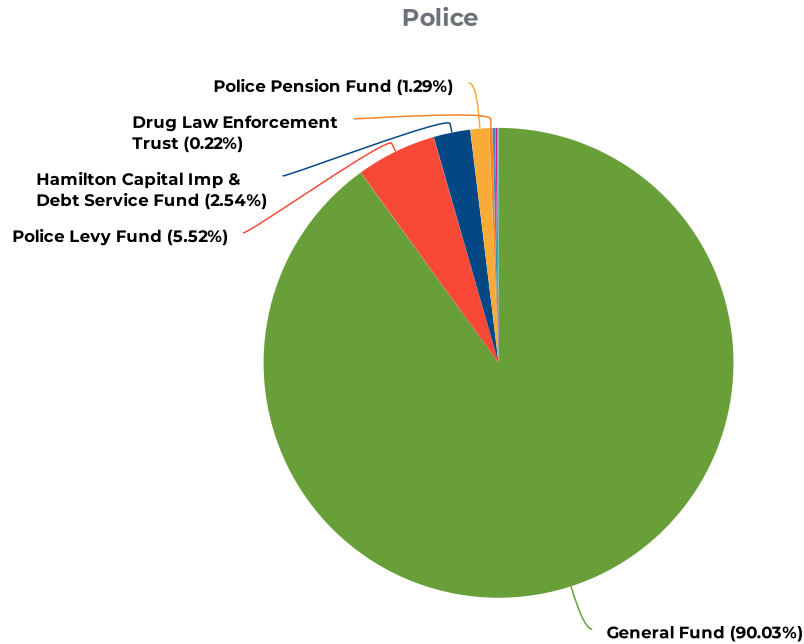
## Budgeted and Historical 2023 Expenditures by Fund



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
General						
Personal Services & Benefits	\$12,705,257.29	\$15,112,888.83	\$16,327,007.00	\$2,463,045.56	\$16,446,258.00	0.7%
Other Expenditures	\$1,193,863.50	\$1,395,168.00	\$1,241,255.00	\$1,408,300.04	\$1,538,819.00	24%
Capital Improvements	\$6,724.04	\$0.00	\$0.00	\$0.00	\$0.00	N/A
<b>Total General:</b>	<b>\$13,905,844.83</b>	<b>\$16,508,056.83</b>	<b>\$17,568,262.00</b>	<b>\$3,871,345.60</b>	<b>\$17,985,077.00</b>	<b>2.4%</b>
Justice Assistance Grant						
Other Expenditures	\$0.00	\$10,087.00	\$0.00	\$0.00	\$0.00	N/A
Capital Improvements	\$18,572.00	\$16,050.00	\$20,329.00	\$0.00	\$15,056.00	-25.9%
<b>Total Justice Assistance Grant:</b>	<b>\$18,572.00</b>	<b>\$26,137.00</b>	<b>\$20,329.00</b>	<b>\$0.00</b>	<b>\$15,056.00</b>	<b>-25.9%</b>
Law Enforcement Trust						
Other Expenditures	\$11,013.05	\$11,980.12	\$23,600.00	\$3,869.07	\$23,600.00	0%
<b>Total Law Enforcement Trust:</b>	<b>\$11,013.05</b>	<b>\$11,980.12</b>	<b>\$23,600.00</b>	<b>\$3,869.07</b>	<b>\$23,600.00</b>	<b>0%</b>
Public Safety Spec Proj						
Personal Services & Benefits	\$14,676.39	\$13,197.81	\$45,250.00	\$44,241.31	\$10,500.00	-76.8%
Other Expenditures	\$5,716.24	\$33,510.84	\$46,000.00	\$24,592.49	\$25,000.00	-45.7%
<b>Total Public Safety Spec Proj:</b>	<b>\$20,392.63</b>	<b>\$46,708.65</b>	<b>\$91,250.00</b>	<b>\$68,833.80</b>	<b>\$35,500.00</b>	<b>-61.1%</b>
Drug Law Enforcmt Trust						
Other Expenditures	\$22,248.07	\$25,218.10	\$40,000.00	\$29,618.53	\$40,000.00	0%
<b>Total Drug Law Enforcmt Trust:</b>	<b>\$22,248.07</b>	<b>\$25,218.10</b>	<b>\$40,000.00</b>	<b>\$29,618.53</b>	<b>\$40,000.00</b>	<b>0%</b>
Police Pension Fund						
Other Expenditures	\$227,974.13	\$43,956.00	\$295,000.00	\$0.00	\$240,000.00	-18.6%
<b>Total Police Pension Fund:</b>	<b>\$227,974.13</b>	<b>\$43,956.00</b>	<b>\$295,000.00</b>	<b>\$0.00</b>	<b>\$240,000.00</b>	<b>-18.6%</b>
Hamln Cap Imp Debt Serv						
Capital Improvements	\$1,031,617.65	\$583,565.93	\$559,000.00	\$440,132.35	\$472,516.00	-15.5%
<b>Total Hamln Cap Imp Debt Serv:</b>	<b>\$1,031,617.65</b>	<b>\$583,565.93</b>	<b>\$559,000.00</b>	<b>\$440,132.35</b>	<b>\$472,516.00</b>	<b>-15.5%</b>
Police Levy Fund						
Other Expenditures	\$686,326.96	\$132,784.00	\$725,000.00	\$0.00	\$1,025,000.00	41.4%
<b>Total Police Levy Fund:</b>	<b>\$686,326.96</b>	<b>\$132,784.00</b>	<b>\$725,000.00</b>	<b>\$0.00</b>	<b>\$1,025,000.00</b>	<b>41.4%</b>

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
<b>Total:</b>	<b>\$15,923,989.32</b>	<b>\$17,378,406.63</b>	<b>\$19,322,441.00</b>	<b>\$4,413,799.35</b>	<b>\$19,836,749.00</b>	<b>2.7%</b>

## 2023 Estimated Funding Sources



## Budgeted FTE's

<u>Operating Total</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Adopted</u>	<u>2022 Actual</u>	<u>2023 Adopted</u>	<u>Change from 2022 Adopted</u>	<u>% Change</u>
Budgeted FTE's	132.33	134.33	135.83	134.33	137.83	2.00	1.47%

## Police Key Performance Indicators

	<u>Benchmark</u>	<u>Actual 2021</u>	<u>Actual 2022</u>	<u>Target 2023</u>
Recruit 125 diverse applicants	125	174	291	125
Triple the state minimum training standards for personnel	40	33	55	40
Increase Facebook likes (new likes)	8,750	1,355	2,138	16,500
Exceed 15 trainings per year	15	3*	18	16
Increase Community Outreach participation	—	14,291	21,746	6,000

\* — staff training was reduced significantly in 2021 due to the COVID-19 Pandemic.



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

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## Hamilton Highlight - RiversEdge at Marcum Park

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

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

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



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# FUND SUMMARIES

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## Fund Summaries

*Each fund begins with a description of the fund and the budgetary highlights. The Budgetary Highlights section explains the increases or decreases in the fund comparing the 2023 adopted budget to the 2022 adopted budget, and why these changes occur. Also included are charts and tables detailing all revenues and expenditures for each fund.*





## General Fund

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

### Budgetary Highlights

The City once again saw record income tax collections in 2022, with the General Fund's portion topping \$27.2 million, an increase of \$2.7 million over actual collections in 2021. The City used a combination of ARPA funds and carryover fund balance to make several strategic expenditures to invest in the City's future and keep the momentum going in the growth the City has seen in recent years. In 2022, the City used approximately \$23.01 million of revenue replacement ARPA funds for the following:

- \$2.28 million for infrastructure improvements, including improvements to South B Street and Tylersville Road
- \$3.6 million for property acquisition and development
- \$4.0 million transfer to the Fire Station #26 Construction Fund for the construction of a new fire station (construction planned to begin in 2023)
- \$8.07 million transfer to the Criminal Justice Construction Fund for the construction of a new Justice Center (construction planned to begin in 2023)
- \$636k for Fire Station 25 improvements
- \$400k for improvements at West Side Little League and sound system improvements at RiversEdge
- \$842k for payoff of 2017 Street Improvement Bonds
- \$2.2 million for Stormwater System improvements
- \$985k for Water System improvements and Gas & Water Distribution equipment

Expenditures for the 2023 Adopted General Fund budget are \$55.45 million, an increase of \$4,131,461, or 8.05% increase above the 2022 Adopted Budget. The 2023 General Fund Budget is structurally balanced. The GFOA recommends governments adopt rigorous policies, for all operating funds, for achieving and maintaining a structurally balanced budget. The policy should include parameters for achieving and maintaining structural balance where recurring revenues are equal to or greater than recurring expenditures in the adopted budget. City Council Resolution 2012-6-25 sets forth these policies; however, for a variety of reasons, true structural balance may not be possible for a government at a given time. In such a case, using reserves to balance the budget may be considered only in the context of implementing a plan to return to structural balance, replenish fund balance, and ultimately remediate the negative impacts of any other short-term balancing actions that may be taken. Further, the plan should be clear about the time period over which the following occur: returning to a structurally balanced budget, replenishing reserves, and recovering from the negative impacts of balancing actions.

Even though the budget is structurally balanced, a cautious, optimistic eye will focus on the 2023 General Fund budget comparing it to actual expenditures and revenues, and recommendations will be made to City Council throughout 2023.

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

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

The balance in the Budget Stabilization Fund at the end of 2022 is \$4.2 million. The City continues to prioritize aligning expenditures with City Council's Strategic Plan. Public safety and neighborhoods in Hamilton will be a large focus of the 2023 Budget.

Major changes to the General Fund budget include:

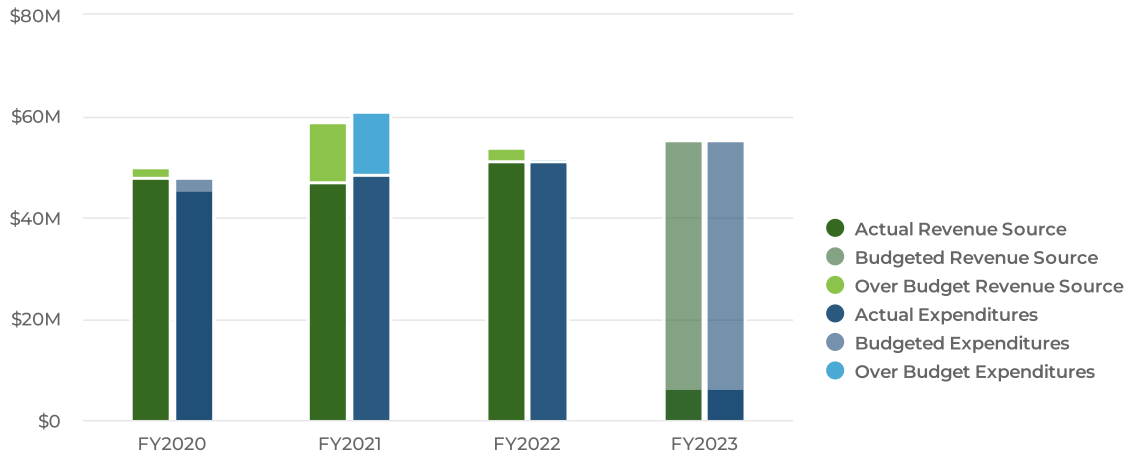
- \$1,195,468 combined increase in the Police (\$416,815) and Fire (\$778,653) departments due to increased salaries
- \$1,566,659 increase in Special Appropriations (Upper Floor Rehab program \$200k, Parks Conservancy \$172k, Commercial Building Assistance program \$100k, St. Clair Township settlement \$350k, property taxes \$314k, Employee Assistance programs \$150k, Safe Streets for All plan \$100k)
- \$265,090 increase in Municipal Court due to replacement of the Court's computer system (funded through State grant)

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



## Summary

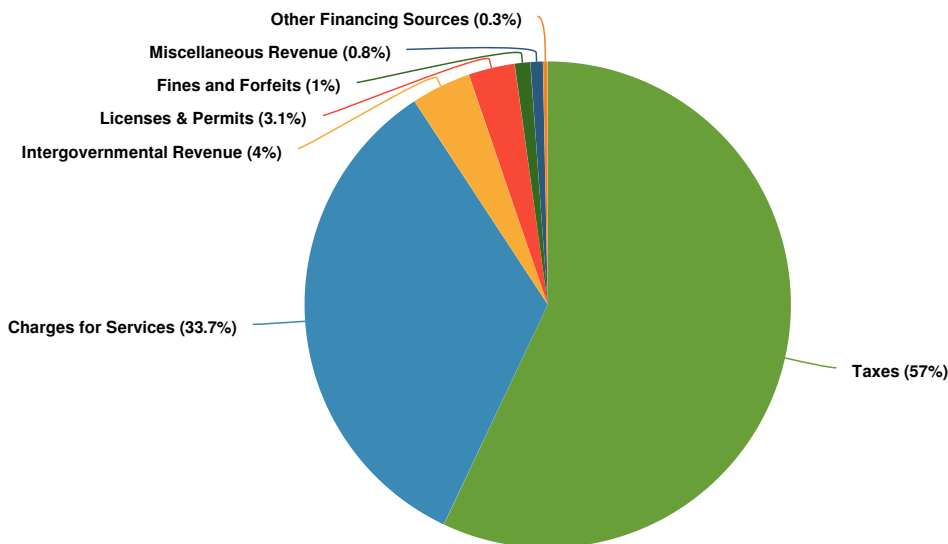
The City of Hamilton is projecting \$54,451,481 of revenue in 2023, which represents an 8.05% increase over the prior year. Budgeted expenditures are projected to increase by 8.05% or \$4,131,461 to \$55,451,481 in 2023.



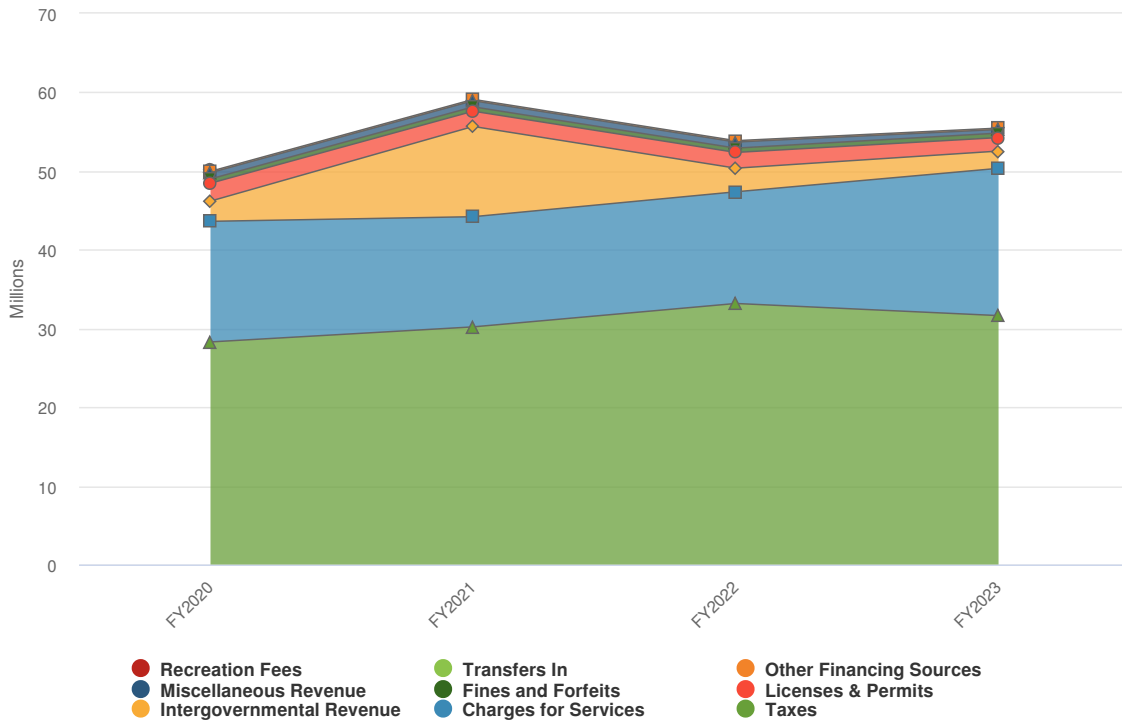
## Revenues by Source

The 2023 General Fund revenue budget includes a budgeted increase in income tax revenue of \$2,325,000, or 9.84% compared to the 2022 Adopted Budget. However, actual 2022 income tax collections ended the year at \$27.3 million and the City budgeted \$25.96 million in 2023. Budgeted reimbursement from Other Funds increased \$1.66 million, or 12.78% compared to the 2022 Adopted Budget. This includes a \$598k combined increase to the four utility funds.

### Projected 2023 Revenues by Source



### Budgeted and Historical 2023 Revenues by Source

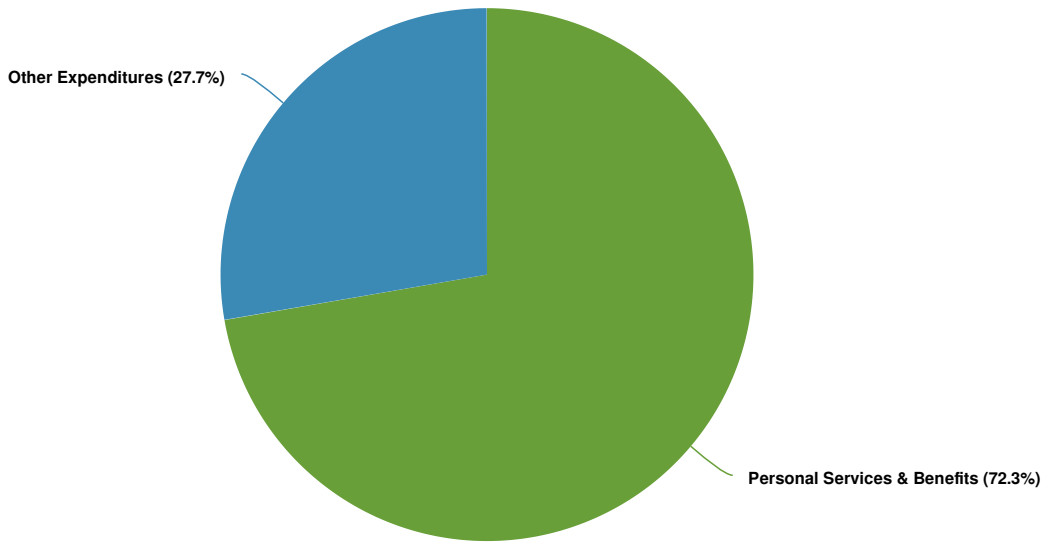


Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source						
Taxes	\$28,280,803.51	\$30,194,205.04	\$29,278,500.00	\$33,168,322.86	\$31,628,500.00	8%
Licenses & Permits	\$2,270,980.84	\$1,938,462.04	\$1,712,570.00	\$2,001,524.87	\$1,712,570.00	0%
Intergovernmental Revenue	\$2,570,457.92	\$11,468,210.85	\$2,171,400.00	\$3,000,892.55	\$2,194,400.00	1.1%
Charges for Services	\$15,325,058.20	\$14,000,327.59	\$17,052,332.00	\$14,189,792.94	\$18,710,793.00	9.7%
Other Financing Sources	\$177,683.03	\$175,968.95	\$175,000.00	\$175,829.63	\$175,000.00	0%
Recreation Fees	\$5,167.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Fines and Forfeits	\$547,306.69	\$553,186.06	\$571,318.00	\$546,334.02	\$571,318.00	0%
Transfers In	\$200,000.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Miscellaneous Revenue	\$785,778.90	\$772,208.21	\$358,900.00	\$772,191.92	\$458,900.00	27.9%
<b>Total Revenue Source:</b>	<b>\$50,163,236.09</b>	<b>\$59,102,568.74</b>	<b>\$51,320,020.00</b>	<b>\$53,854,888.79</b>	<b>\$55,451,481.00</b>	<b>8.1%</b>

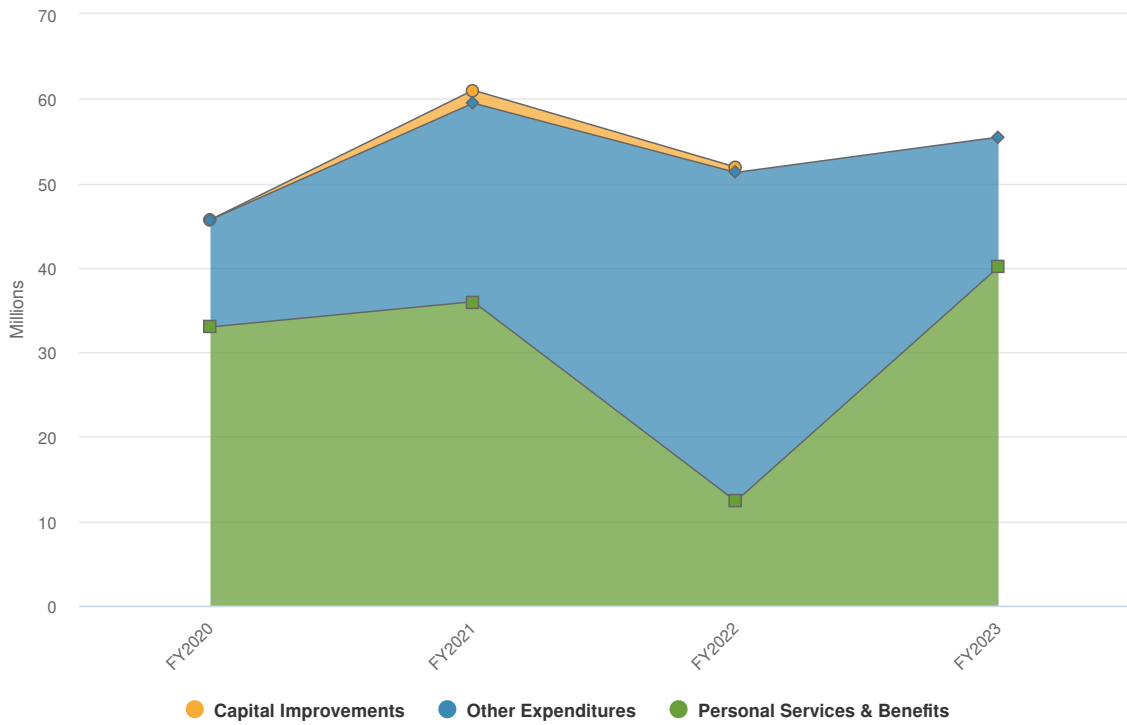


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type





Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects						
Personal Services & Benefits	\$32,981,017.52	\$35,976,980.07	\$38,582,976.00	\$12,361,407.12	\$40,081,457.00	3.9%
Other Expenditures	\$12,702,442.42	\$23,500,607.97	\$12,737,044.00	\$38,911,146.06	\$15,370,024.00	20.7%
Capital Improvements	\$6,724.04	\$1,534,052.77	\$0.00	\$631,219.62	\$0.00	0%
<b>Total Expense Objects:</b>	<b>\$45,690,183.98</b>	<b>\$61,011,640.81</b>	<b>\$51,320,020.00</b>	<b>\$51,903,772.80</b>	<b>\$55,451,481.00</b>	<b>8.1%</b>



# One Renaissance Center Fund

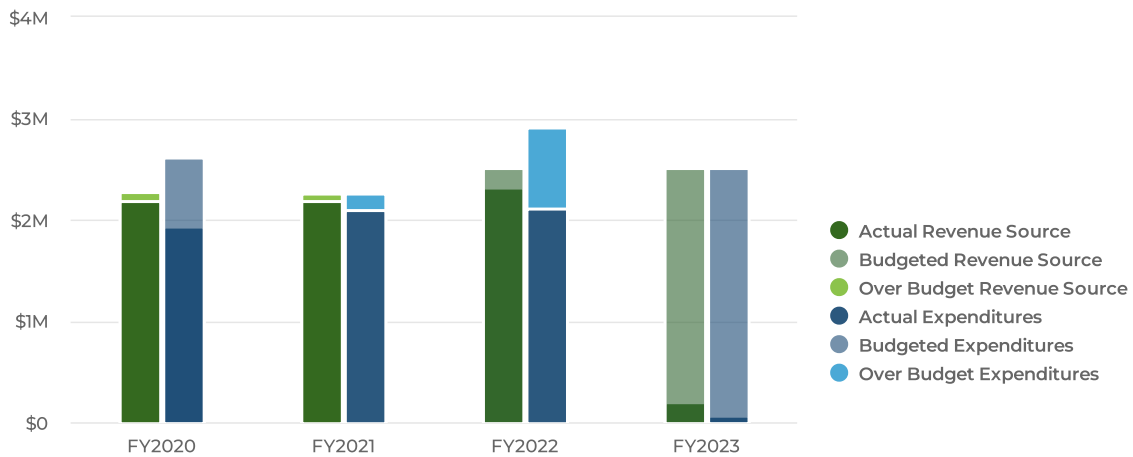
The One Renaissance Center Fund is used to account for the revenues and expenses associated with the office tower known as One Renaissance Center. Rents paid by City departments and any other entities leasing space within the One Renaissance Center building constitute almost all revenue to this fund.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

## Budgetary Highlights

2023 budgeted revenues are anticipated to remain consistent with 2022.

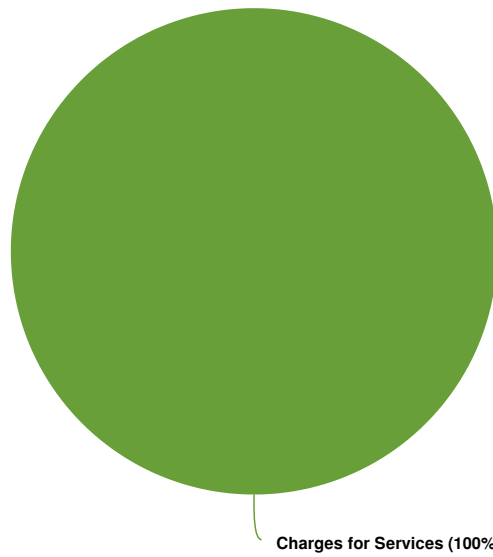
### Summary

The City of Hamilton is projecting \$2,522,268 of revenue in 2023, which represents a 0.00% increase over the prior year. Budgeted expenditures are projected to increase by 19.13% or \$404,545 to \$2,519,461 in 2023.

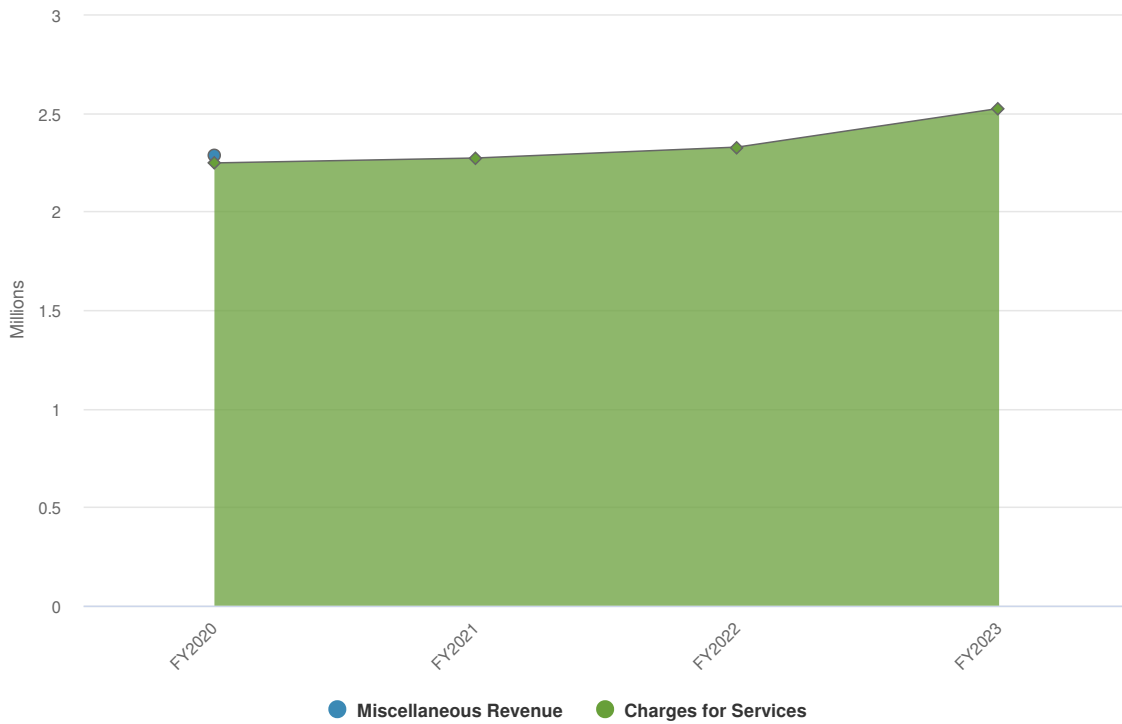


# Revenues by Source

## Projected 2023 Revenues by Source



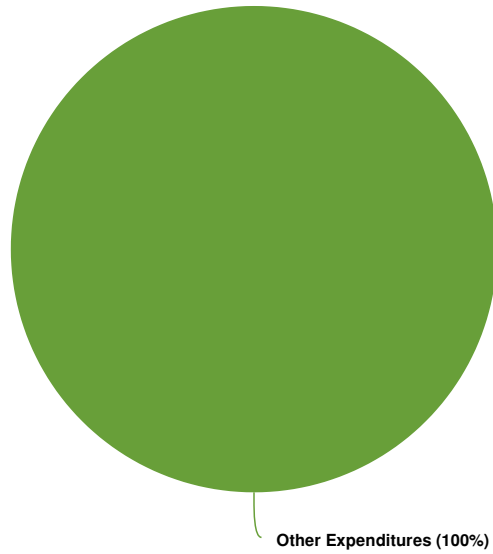
## Budgeted and Historical 2023 Revenues by Source



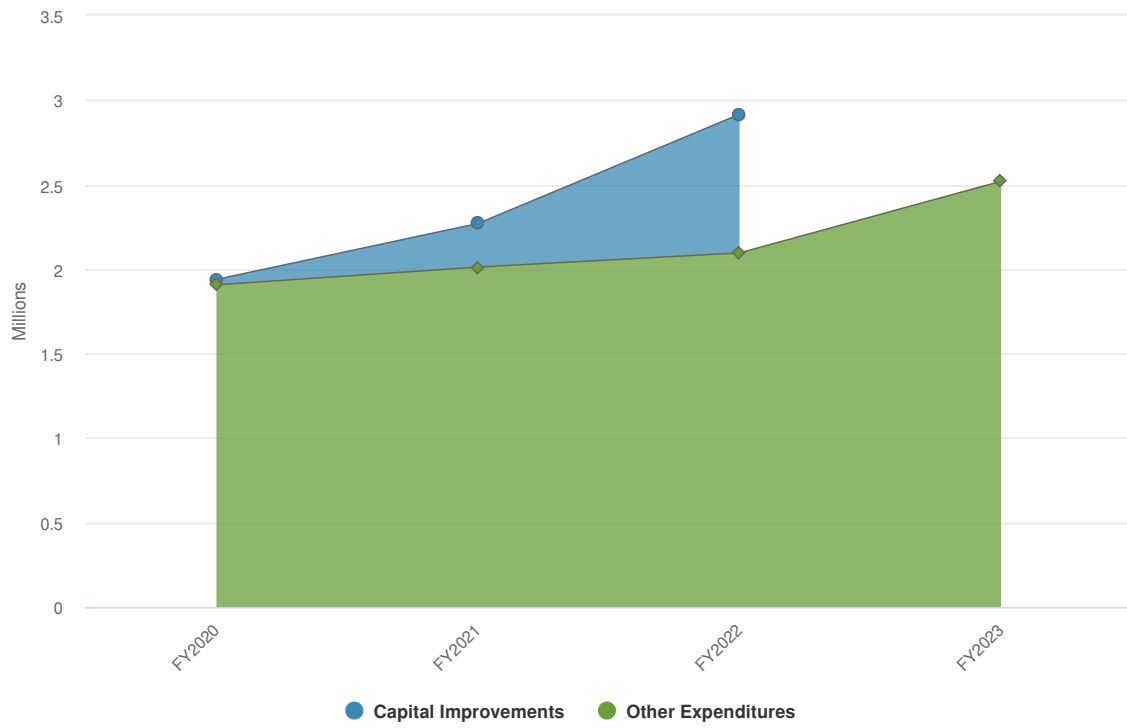
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source						
Charges for Services	\$2,245,617.65	\$2,270,647.88	\$2,522,268.00	\$2,326,064.17	\$2,522,268.00	0%
Miscellaneous Revenue	\$35,500.90	\$0.00	\$0.00	\$0.00	\$0.00	N/A
<b>Total Revenue Source:</b>	<b>\$2,281,118.55</b>	<b>\$2,270,647.88</b>	<b>\$2,522,268.00</b>	<b>\$2,326,064.17</b>	<b>\$2,522,268.00</b>	<b>0%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects						
Other Expenditures	\$1,906,688.16	\$2,011,660.41	\$2,114,916.00	\$2,095,499.33	\$2,519,461.00	19.1%
Capital Improvements	\$31,905.67	\$258,041.29	\$0.00	\$820,358.60	\$0.00	0%
<b>Total Expense Objects:</b>	<b>\$1,938,593.83</b>	<b>\$2,269,701.70</b>	<b>\$2,114,916.00</b>	<b>\$2,915,857.93</b>	<b>\$2,519,461.00</b>	<b>19.1%</b>



## Public Safety and Health Income Tax Fund

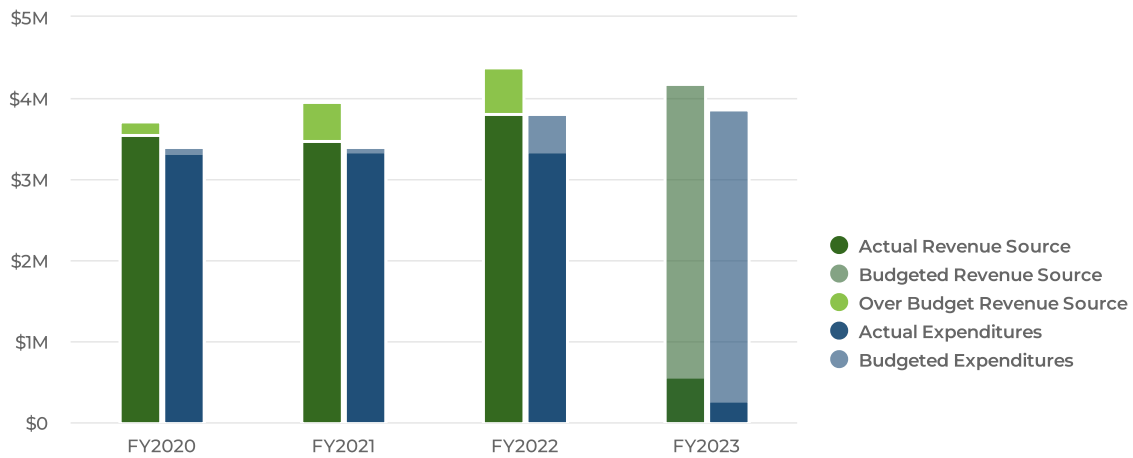
The Public Safety/Health Income Tax Fund is used to support designated public health and public safety expenditures and is supported by 12.5% of the City's income tax collections.

### Budgetary Highlights

2023 budgeted revenue is projecting an increase to budgeted income tax revenue. All revenue will be reimbursed back to the General Fund for support of police, fire, and health department activities.

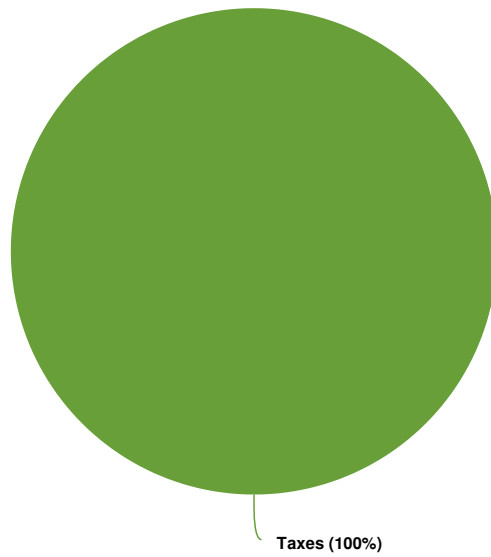
### Summary

The City of Hamilton is projecting revenue of \$4,187,500 in 2023, which represents a 9.84% increase over the prior year. Budgeted expenditures are projected to increase by 1.39% or \$53,085 to \$3,865,585 in 2023.

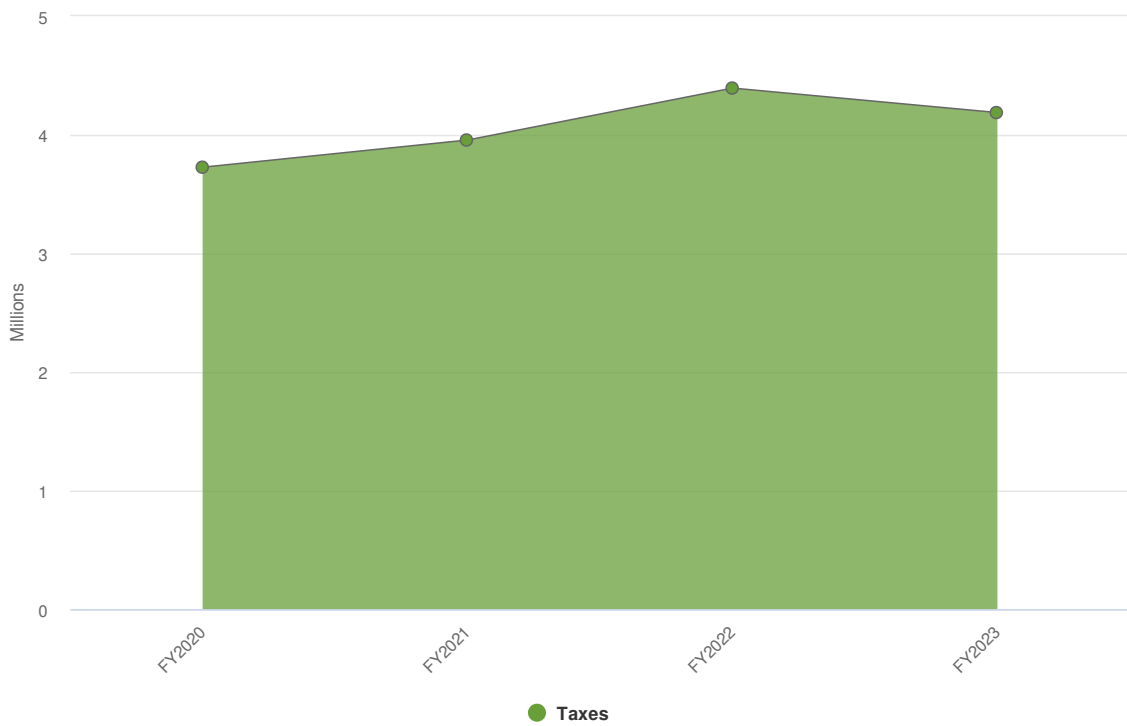


# Revenues by Source

## Projected 2023 Revenues by Source



## Budgeted and Historical 2023 Revenues by Source

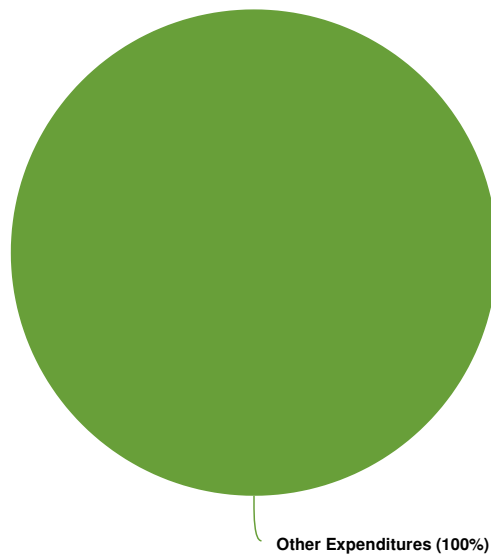




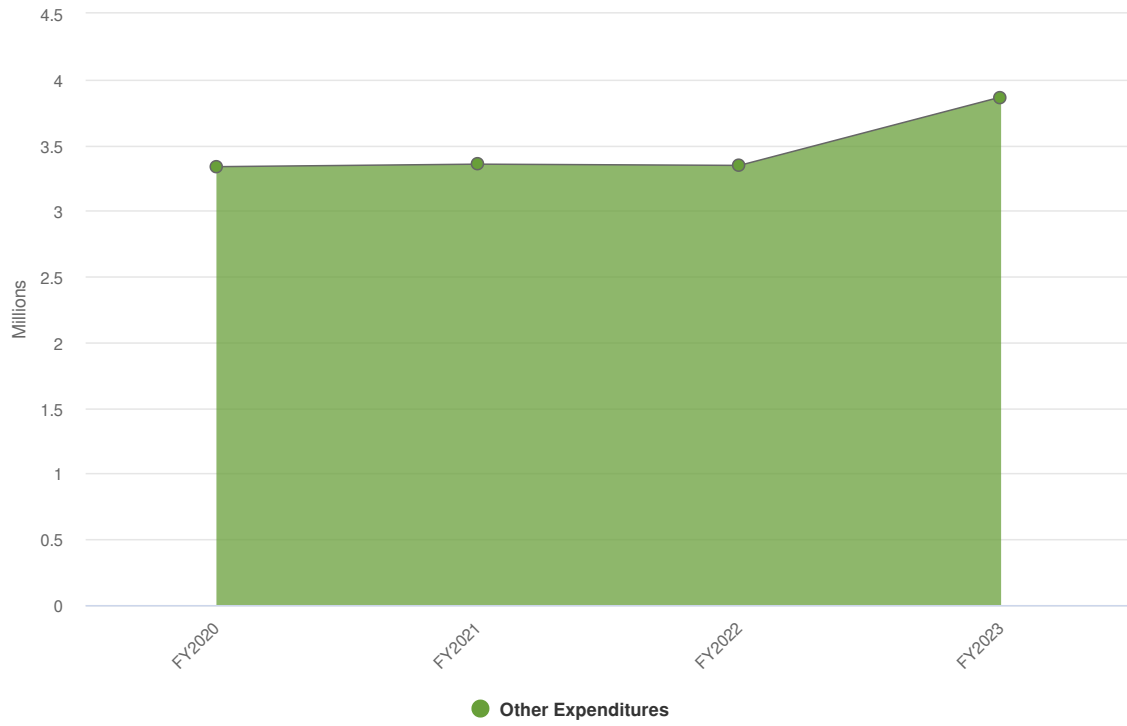
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source						
Taxes	\$3,726,698.45	\$3,956,064.15	\$3,812,500.00	\$4,394,076.40	\$4,187,500.00	9.8%
<b>Total Revenue Source:</b>	<b>\$3,726,698.45</b>	<b>\$3,956,064.15</b>	<b>\$3,812,500.00</b>	<b>\$4,394,076.40</b>	<b>\$4,187,500.00</b>	<b>9.8%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects						
Other Expenditures	\$3,335,023.82	\$3,354,243.68	\$3,812,500.00	\$3,344,831.30	\$3,865,585.00	1.4%
<b>Total Expense Objects:</b>	<b>\$3,335,023.82</b>	<b>\$3,354,243.68</b>	<b>\$3,812,500.00</b>	<b>\$3,344,831.30</b>	<b>\$3,865,585.00</b>	<b>1.4%</b>



# Hamilton Capital Improvement Debt Service Fund

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

## Budgetary Highlights

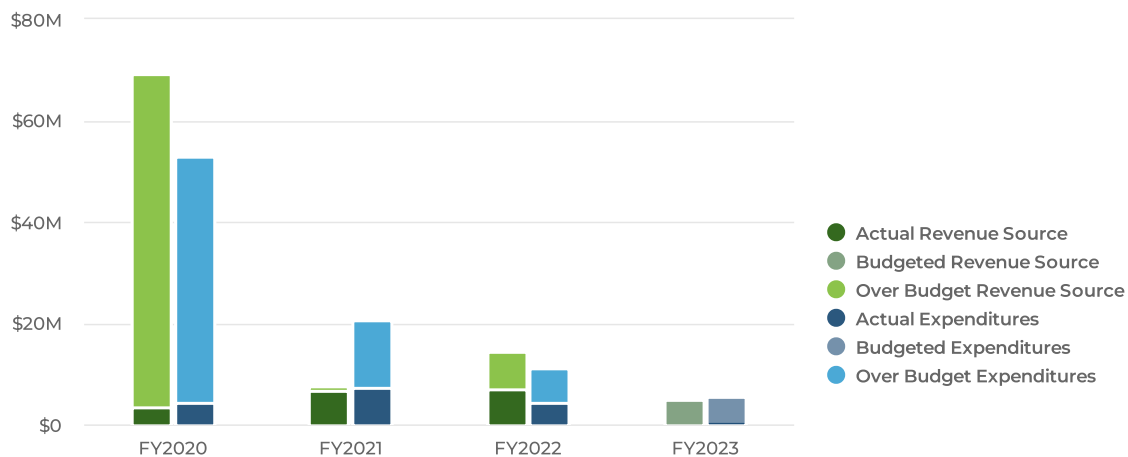
The 2023 Adopted Budget includes the following projects:

- o Beltline Project (\$630,000 from grant revenue) — \$1,550,000
- o Police Department, Cruisers (marked and unmarked) — \$350,000
- o Police Department, PD Headquarters Upgrades — \$50,000
- o Police Department, Body Worn Cameras — \$72,516
- o Fire Department, Inflatable Rescue Boat — \$14,000
- o Fire Department, Breathing Air Compressors — \$56,000

The Hamilton Capital Improvement and Debt Service Fund's 2023 Adopted Budget includes a transfer of \$2,438,151 to the Debt Service Fund for annual debt service requirements.

## Summary

The City of Hamilton is projecting revenue of \$5,047,426 in 2023, which represents a 29.64% decrease from the prior year adopted budget. Budgeted expenditures are projected to increase by 24.04% or \$1,070,904 to \$5,526,128 in 2023.

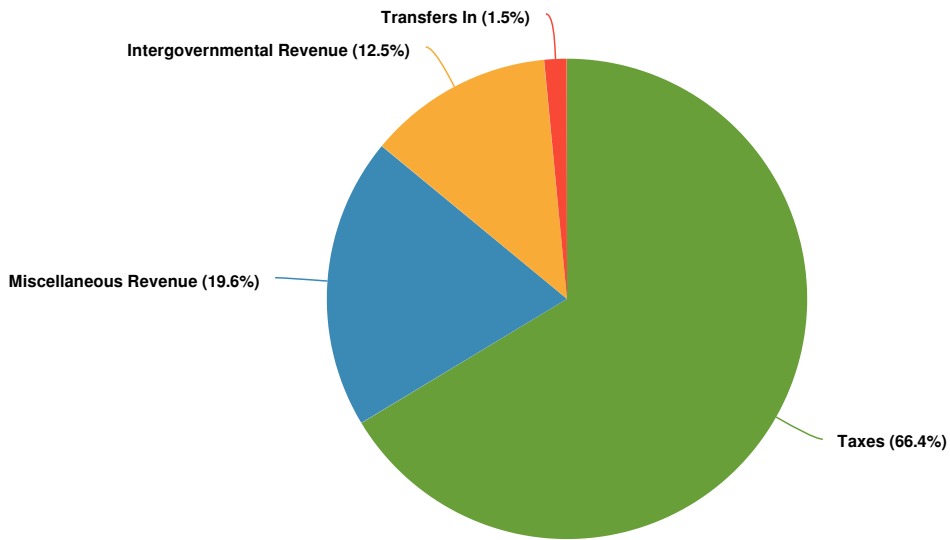


The large increases to both actual revenue and actual expenses in 2020 are attributed to the Spooky Nook at Champion Mill project. In 2020, the City finalized the capital stack with the developer which included a net \$20,250,000 loan (gross \$28,700,000) from the City to the developer. The City was due to close on a public sale of debt for the proceeds to commit to the developer for this loan in March 2020. This was the same timeframe the COVID-19 Pandemic began shutting down the global markets and economies. The City was fortunate to have Key Bank step in and structure a private note sale that mirrored a bond and was able to have Bond Counsel approve the transaction. In October 2020, after the markets started to return to normal, a public sale was finalized and the note issued by Key Bank was refunded. The loan is being drawn as construction picks up at the site and is accounted for as an expense in this fund. The funds are expected to be fully drawn by the end of 2023.

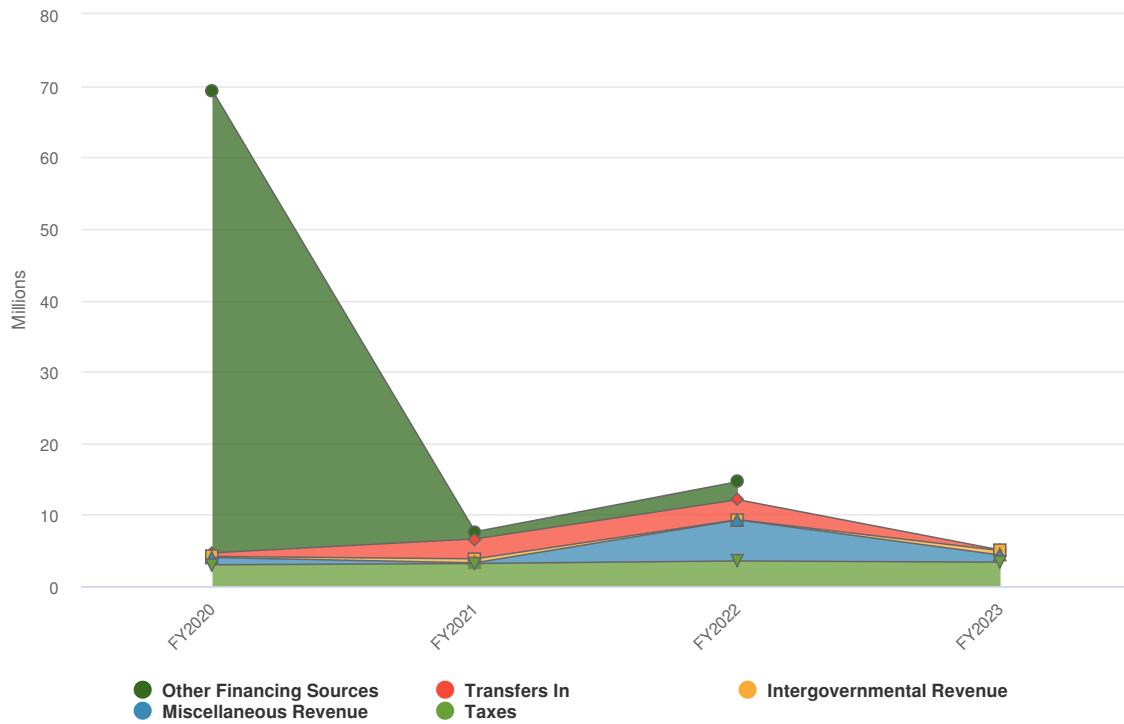


# Revenues by Source

## Projected 2023 Revenues by Source



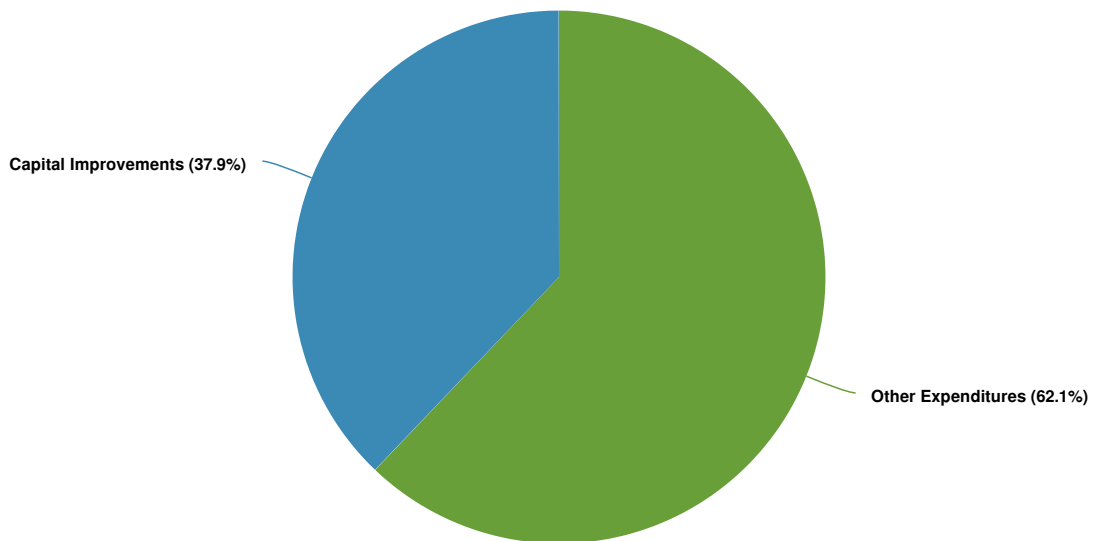
## Budgeted and Historical 2023 Revenues by Source



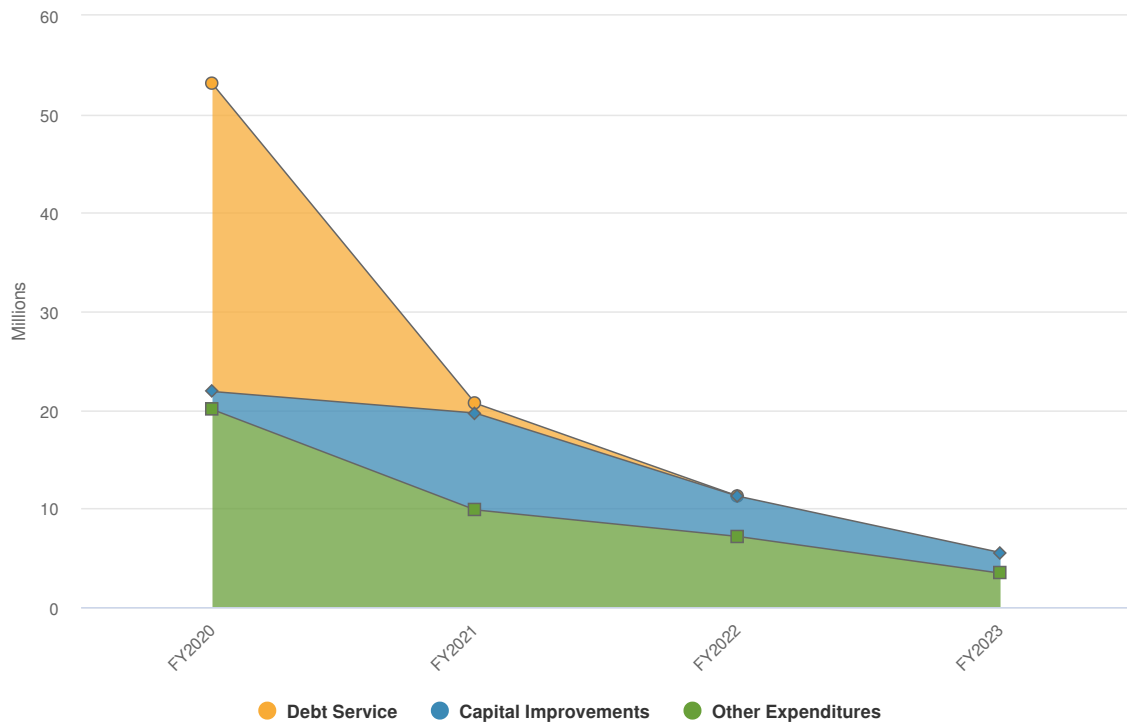
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source						
Taxes	\$2,981,358.67	\$3,164,854.80	\$3,050,000.00	\$3,521,829.34	\$3,350,000.00	9.8%
Intergovernmental Revenue	\$155,790.00	\$559,426.00	\$1,486,000.00	\$34,665.63	\$630,000.00	-57.6%
Other Financing Sources	\$64,660,689.79	\$1,000,000.00	\$0.00	\$2,519,815.84	\$0.00	N/A
Transfers In	\$500,000.00	\$2,792,200.00	\$90,452.00	\$2,799,503.41	\$76,950.00	-14.9%
Miscellaneous Revenue	\$1,016,896.54	\$93,998.63	\$2,547,000.00	\$5,736,709.71	\$990,476.00	-61.1%
<b>Total Revenue Source:</b>	<b>\$69,314,735.00</b>	<b>\$7,610,479.43</b>	<b>\$7,173,452.00</b>	<b>\$14,612,523.93</b>	<b>\$5,047,426.00</b>	<b>-29.6%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects						
Other Expenditures	\$20,036,054.80	\$9,858,927.94	\$2,014,224.00	\$7,161,070.09	\$3,433,612.00	70.5%
Capital Improvements	\$1,830,863.07	\$9,824,072.50	\$2,441,000.00	\$4,087,449.63	\$2,092,516.00	-14.3%
Debt Service	\$31,207,998.70	\$1,000,000.00	\$0.00	\$12,460.23	\$0.00	N/A
<b>Total Expense Objects:</b>	<b>\$53,074,916.57</b>	<b>\$20,683,000.44</b>	<b>\$4,455,224.00</b>	<b>\$11,260,979.95</b>	<b>\$5,526,128.00</b>	<b>24%</b>



## Land Reutilization Fund

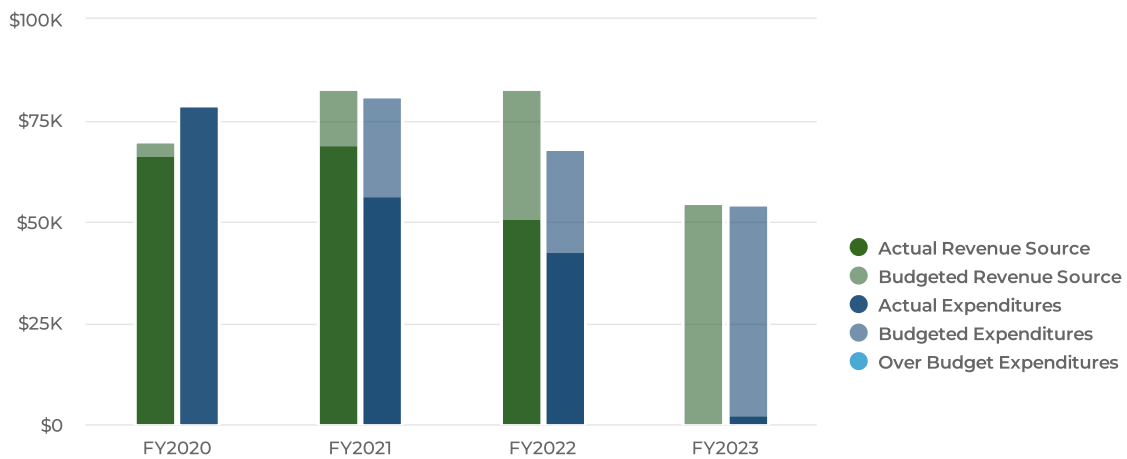
The Land Reutilization Fund accounts for revenues awarded to the City from the State of Ohio's Hardest Hit Grant Program for the purpose of demolishing, acquiring, securing, and maintaining nuisance residential properties. If eligible, the City may take ownership of these properties for the City's Land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

### Budgetary Highlights

In 2023, \$50,000 in transfers from the General Fund has been budgeted. The City will appropriate these funds for acquisition and demolition of blighted properties and salaries for the Quick Strike Team, which is responsible for maintaining Land Bank properties.

### Summary

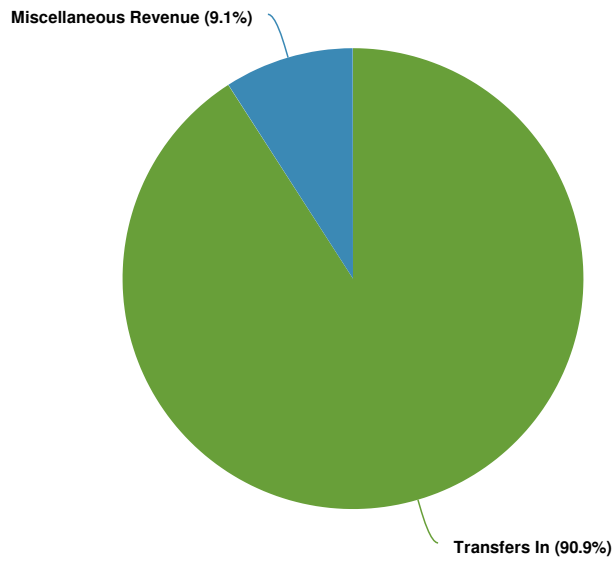
The City of Hamilton is projecting \$55,000 of revenue in 2023, a decrease of \$28,000 or 33.73% from the 2022 Adopted Budget. Budgeted expenditures are projected to decrease by 20.21% or \$13,758 to \$54,329 in 2023.



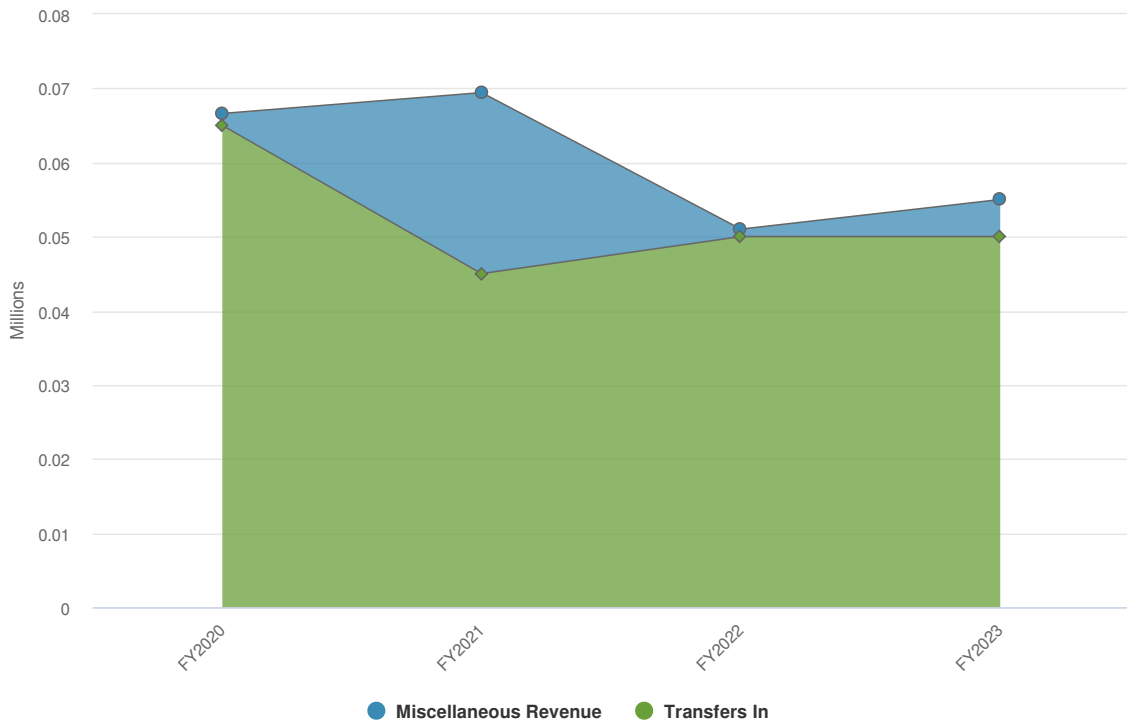


# Revenues by Source

## Projected 2023 Revenues by Source



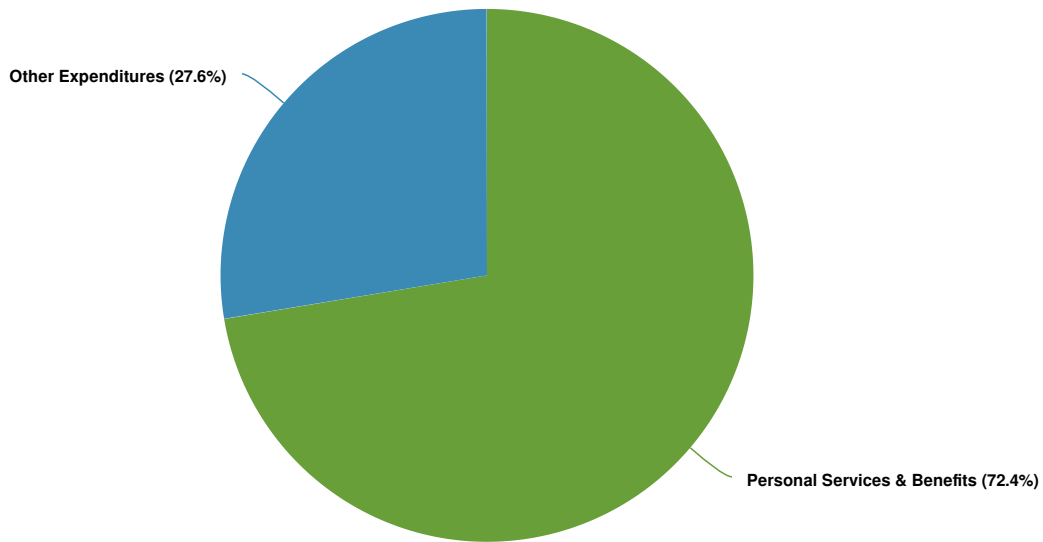
## Budgeted and Historical 2023 Revenues by Source



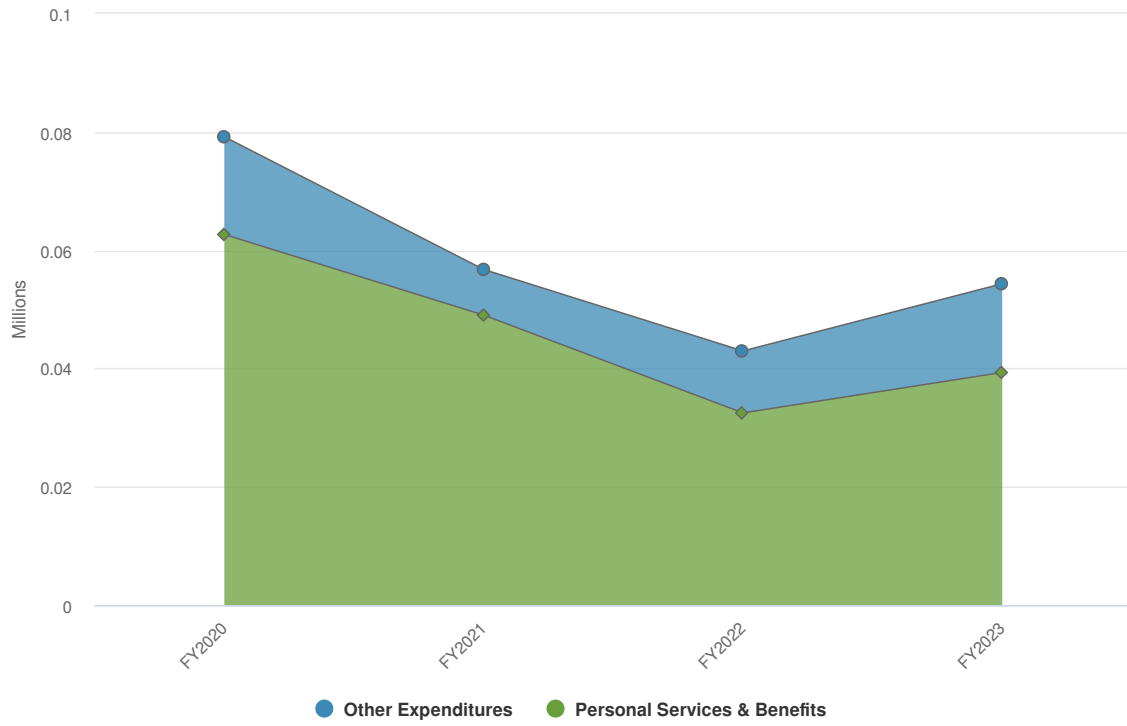
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source						
Transfers In	\$65,000.00	\$45,000.00	\$65,000.00	\$50,000.00	\$50,000.00	-23.1%
Miscellaneous Revenue	\$1,607.00	\$24,425.87	\$18,000.00	\$1,005.00	\$5,000.00	-72.2%
<b>Total Revenue Source:</b>	<b>\$66,607.00</b>	<b>\$69,425.87</b>	<b>\$83,000.00</b>	<b>\$51,005.00</b>	<b>\$55,000.00</b>	<b>-33.7%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects						
Personal Services & Benefits	\$62,667.19	\$49,026.60	\$38,087.00	\$32,489.39	\$39,329.00	3.3%
Other Expenditures	\$16,509.96	\$7,720.00	\$30,000.00	\$10,470.63	\$15,000.00	-50%
<b>Total Expense Objects:</b>	<b>\$79,177.15</b>	<b>\$56,746.60</b>	<b>\$68,087.00</b>	<b>\$42,960.02</b>	<b>\$54,329.00</b>	<b>-20.2%</b>



# Probation Services Fund

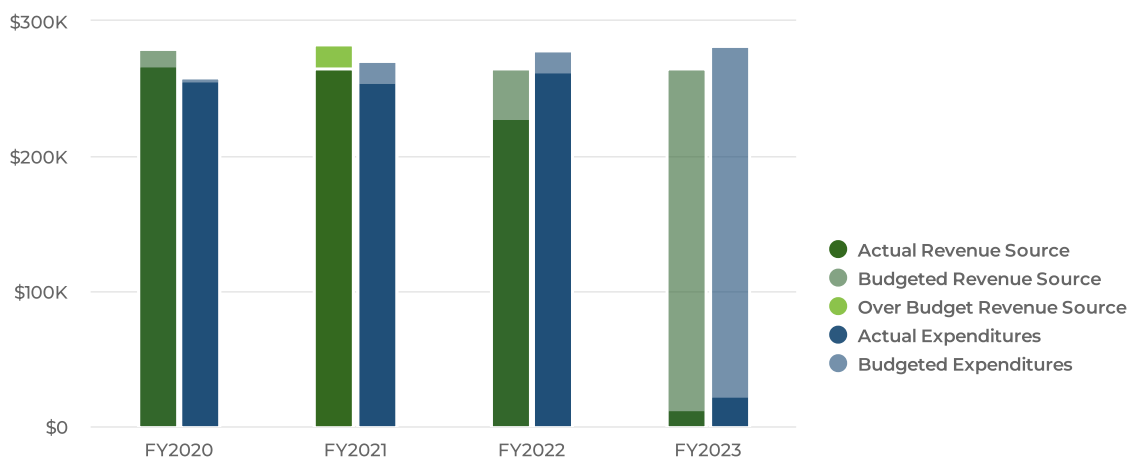
This fund accounts for revenue from probation fees used to offset Probation Officers' salaries & benefits along with paying for other miscellaneous expenses associated with the Hamilton Municipal Court's Probation Services.

## Budgetary Highlights

The Probation Services Fund had retained a healthy fund balance over the years, resulting in the decision to end transfers in from the General Fund to support Probation Services. However, the fund began requiring transfers from the General Fund again in 2019 and continuing through 2022. An additional \$80,000 transfer from the General Fund is budgeted in 2023. The fees collected by the fund for drug testing are expected to remain consistent with 2022.

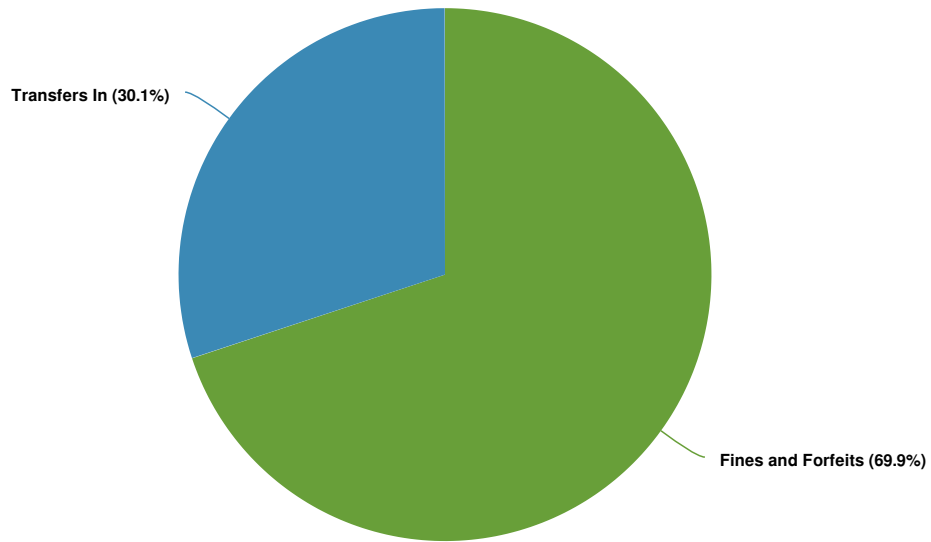
## Summary

The City of Hamilton is projecting \$266,000 of revenue in 2023, which represents no change from the prior year. Budgeted expenditures are projected to increase by 1.30% or \$3,612 to \$282,342 in 2023.

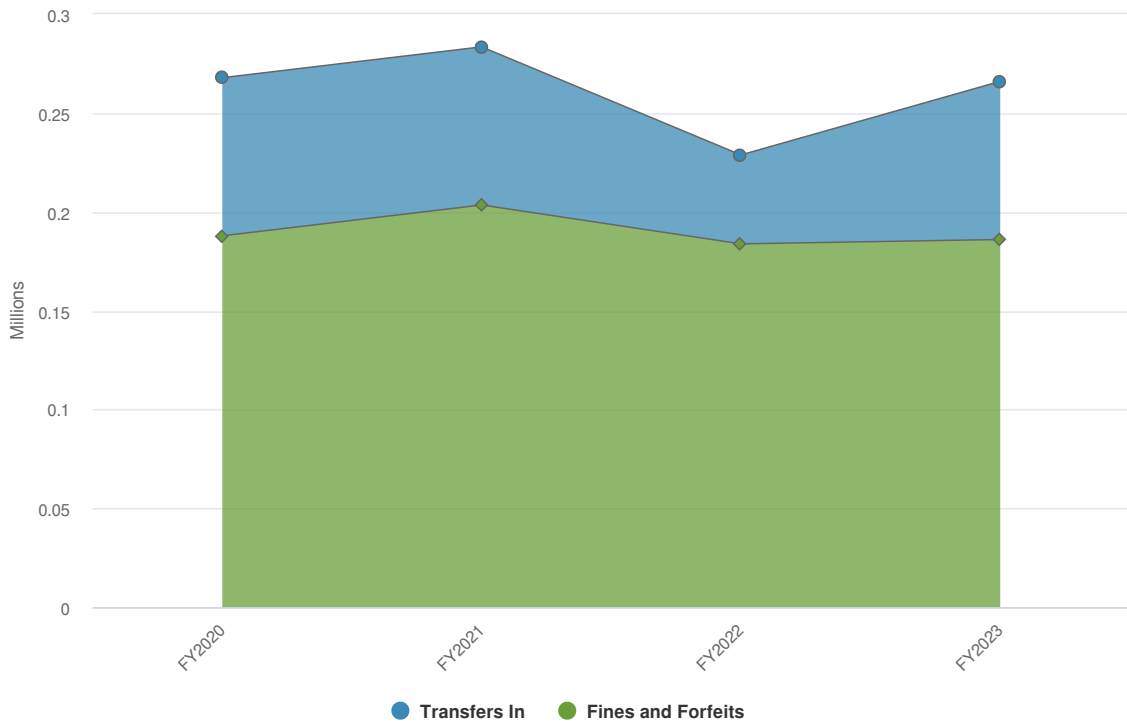


# Revenues by Source

## Projected 2023 Revenues by Source



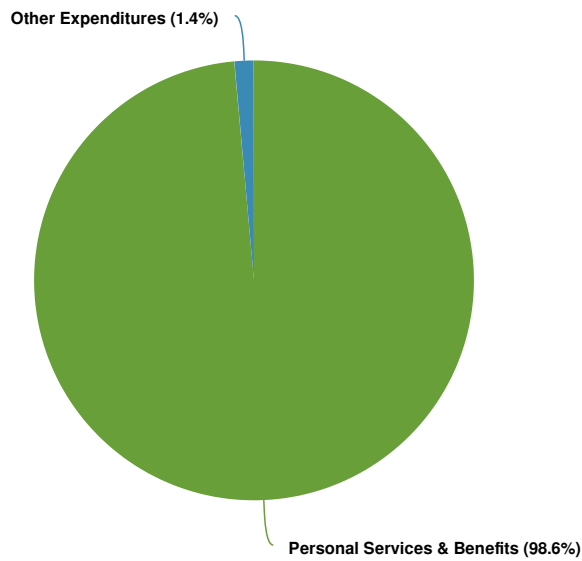
## Budgeted and Historical 2023 Revenues by Source



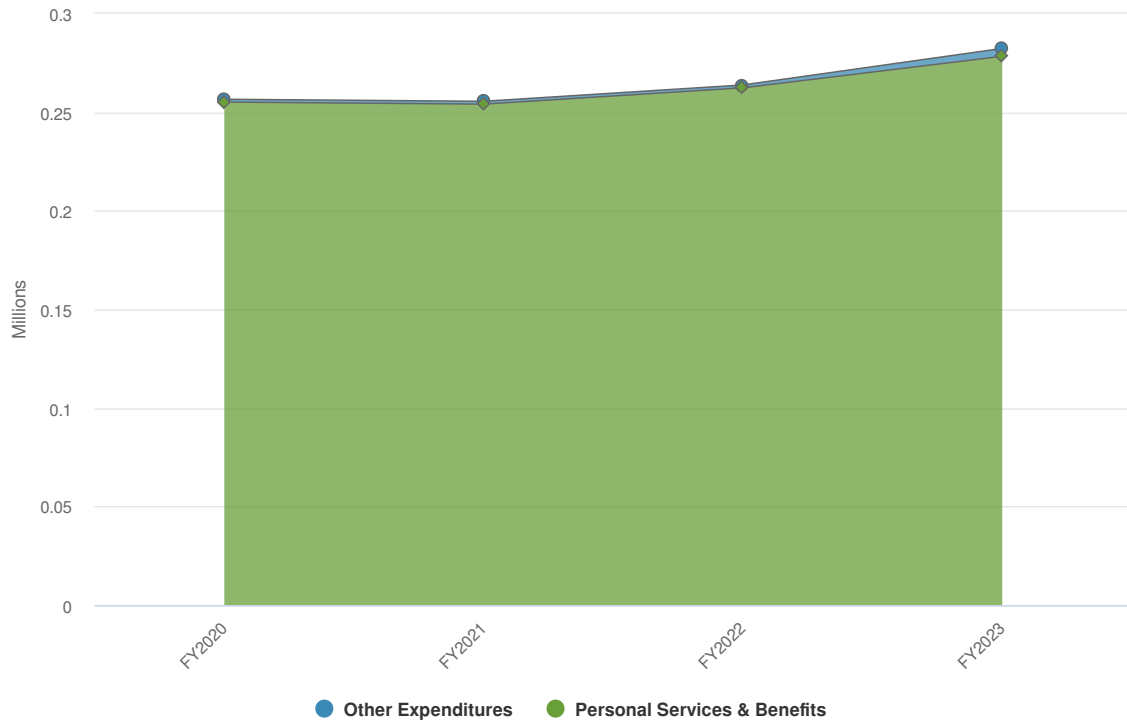
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source						
Fines and Forfeits	\$187,851.39	\$203,463.76	\$186,000.00	\$183,783.61	\$186,000.00	0%
Transfers In	\$80,000.00	\$80,000.00	\$80,000.00	\$45,000.00	\$80,000.00	0%
<b>Total Revenue Source:</b>	<b>\$267,851.39</b>	<b>\$283,463.76</b>	<b>\$266,000.00</b>	<b>\$228,783.61</b>	<b>\$266,000.00</b>	<b>0%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects						
Personal Services & Benefits	\$255,122.02	\$254,080.58	\$274,730.00	\$262,369.96	\$278,342.00	1.3%
Other Expenditures	\$1,434.20	\$1,440.10	\$4,000.00	\$1,444.30	\$4,000.00	0%
<b>Total Expense Objects:</b>	<b>\$256,556.22</b>	<b>\$255,520.68</b>	<b>\$278,730.00</b>	<b>\$263,814.26</b>	<b>\$282,342.00</b>	<b>1.3%</b>

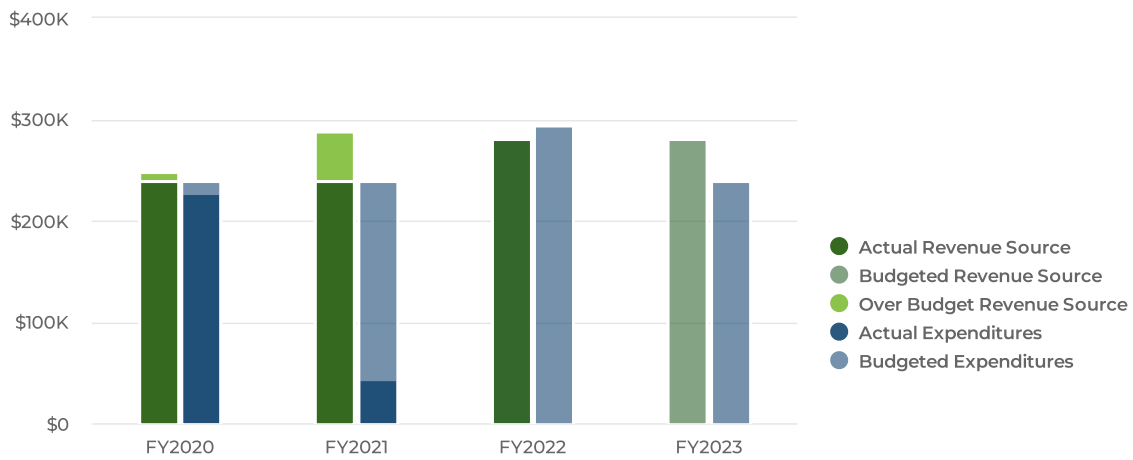


## Budgetary Highlights

The 2023 Adopted Budget anticipates revenue of \$282,000, no change from 2022. The monies in this fund are reimbursed back into the General Fund as a revenue source. The City expects to reimburse the General Fund \$240,000 in 2023, compared to \$295,000 budgeted in 2022.

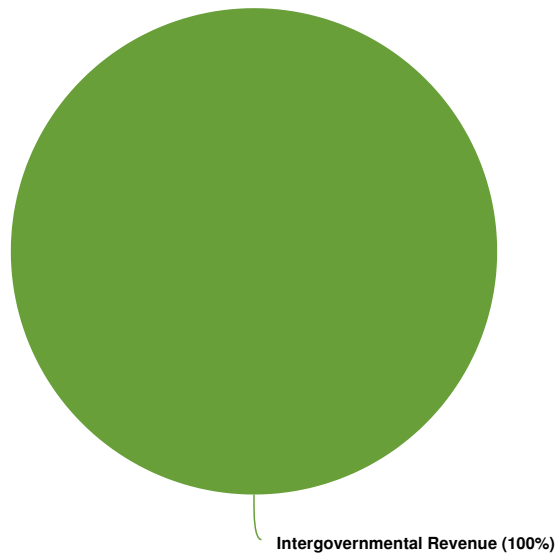
## Summary

*The City of Hamilton is projecting \$282,000 of revenue in 2023, which represents a 0.00% increase over the prior year. Budgeted expenditures are projected to decrease by 18.64%, or \$55,000, to \$240,000 in 2023.*

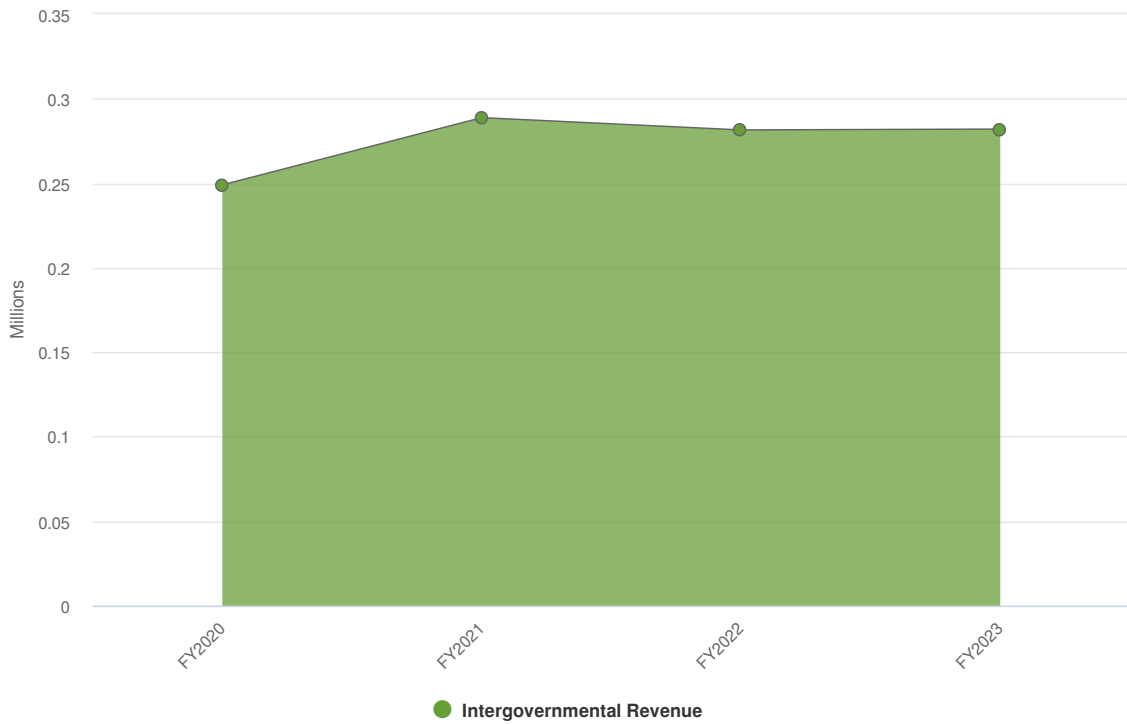


# Revenues by Source

## Projected 2023 Revenues by Source



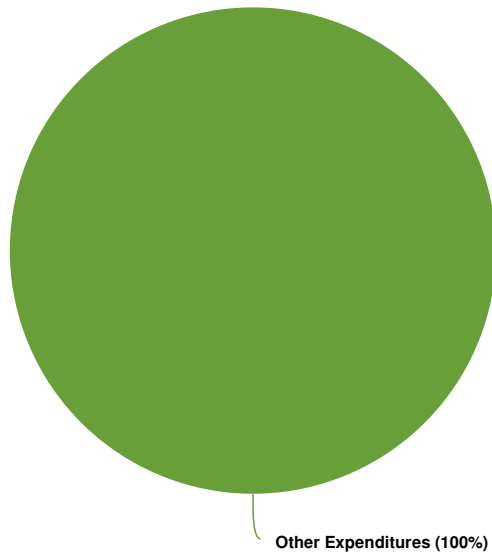
## Budgeted and Historical 2023 Revenues by Source



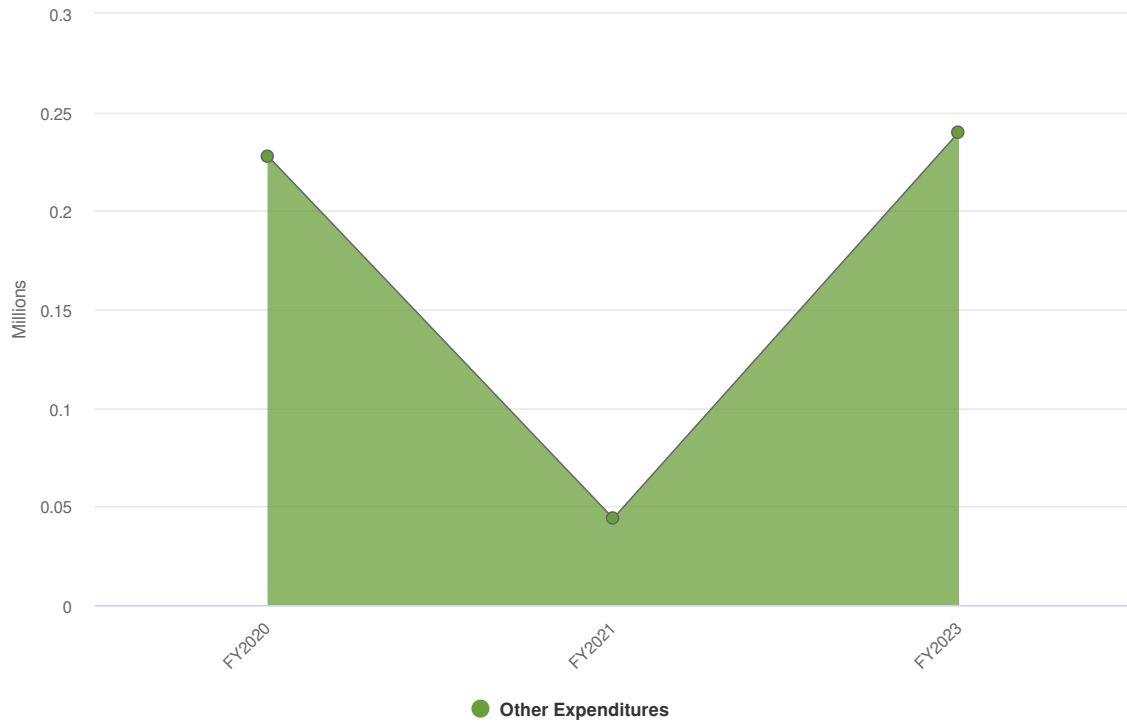
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source						
Intergovernmental Revenue	\$248,979.07	\$288,758.46	\$282,000.00	\$281,498.57	\$282,000.00	0%
<b>Total Revenue Source:</b>	<b>\$248,979.07</b>	<b>\$288,758.46</b>	<b>\$282,000.00</b>	<b>\$281,498.57</b>	<b>\$282,000.00</b>	<b>0%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects						
Other Expenditures	\$227,974.13	\$43,956.00	\$295,000.00	\$0.00	\$240,000.00	-18.6%
<b>Total Expense Objects:</b>	<b>\$227,974.13</b>	<b>\$43,956.00</b>	<b>\$295,000.00</b>	<b>\$0.00</b>	<b>\$240,000.00</b>	<b>-18.6%</b>



# Police Levy Fund

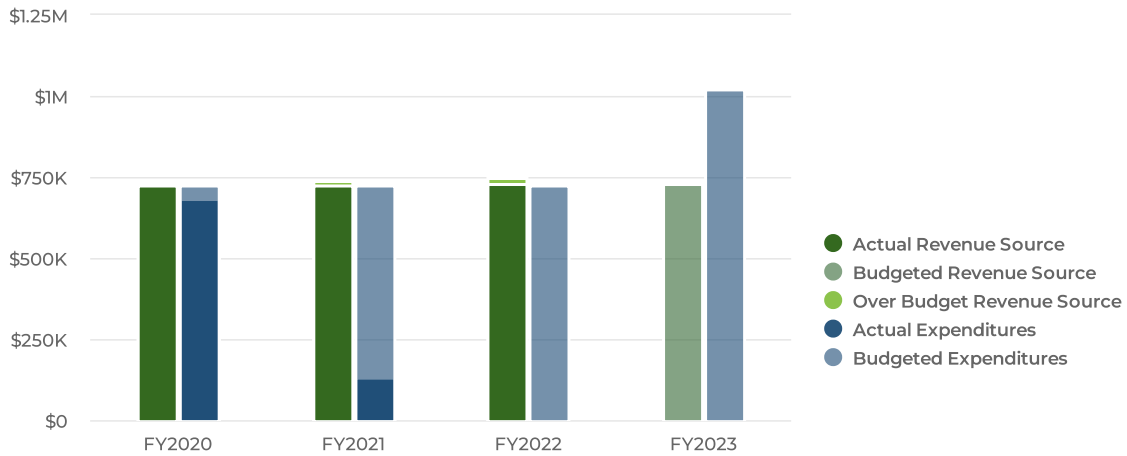
The Police Levy Fund is used to support additional police personnel, motor vehicles, and equipment for the Police Division and is funded by a one-mill property tax levy.

## Budgetary Highlights

The 2023 Adopted Budget anticipates revenues stay the same as 2022 at \$732,000. The monies in this fund are reimbursed back into the General Fund as a revenue source. The City is budgeting and increase of \$300,000 in 2023 expenditures from the 2022 adopted budget.

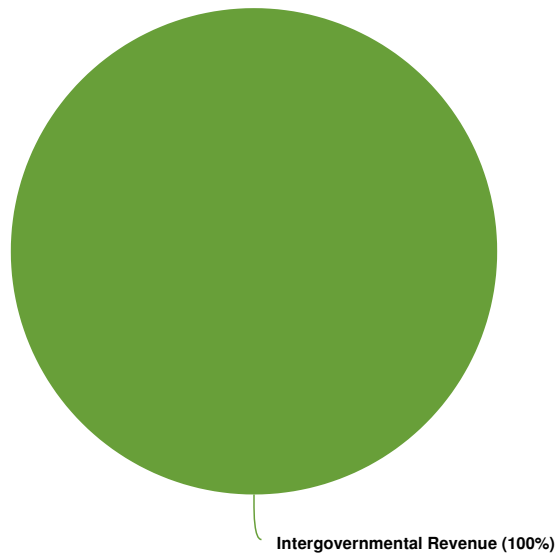
## Summary

The City of Hamilton is projecting revenue of \$732,000 in 2023, no change from the prior year. Budgeted expenditures increased 41.38% or \$300,000 to \$1,025,000 in 2023.

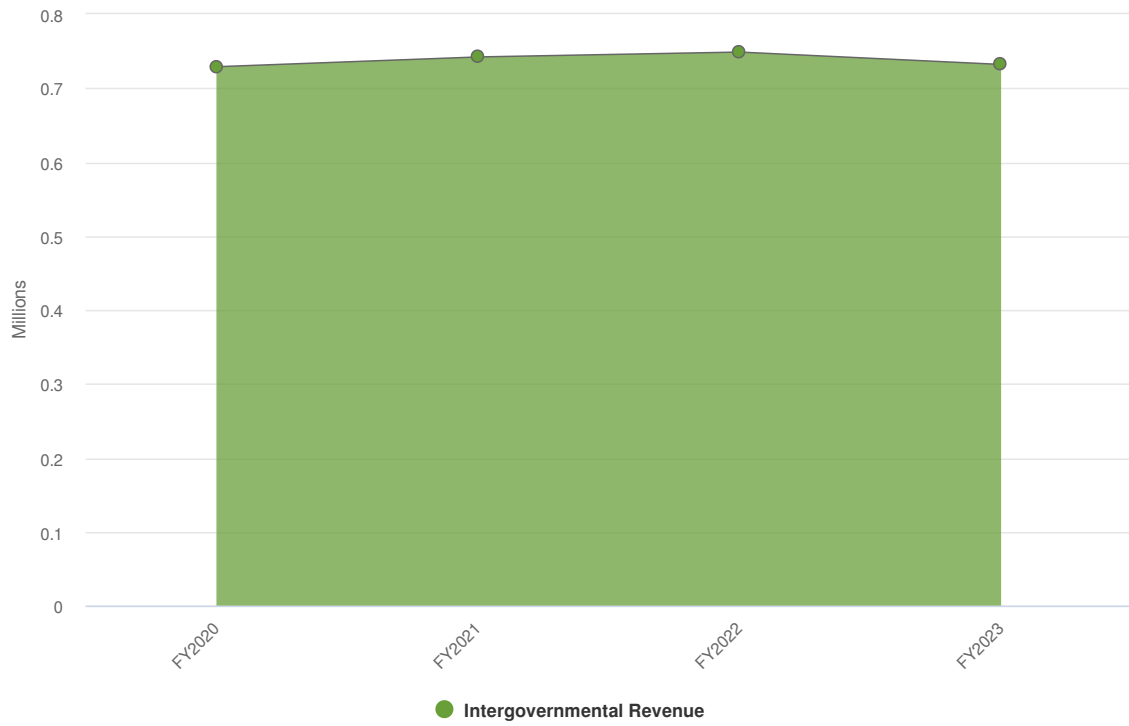


# Revenues by Source

## Projected 2023 Revenues by Source



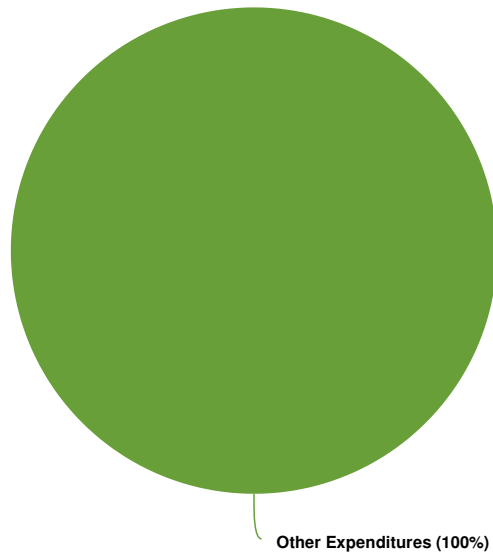
## Budgeted and Historical 2023 Revenues by Source



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source						
Intergovernmental Revenue	\$728,882.69	\$742,138.12	\$732,000.00	\$748,750.71	\$732,000.00	0%
<b>Total Revenue Source:</b>	<b>\$728,882.69</b>	<b>\$742,138.12</b>	<b>\$732,000.00</b>	<b>\$748,750.71</b>	<b>\$732,000.00</b>	<b>0%</b>

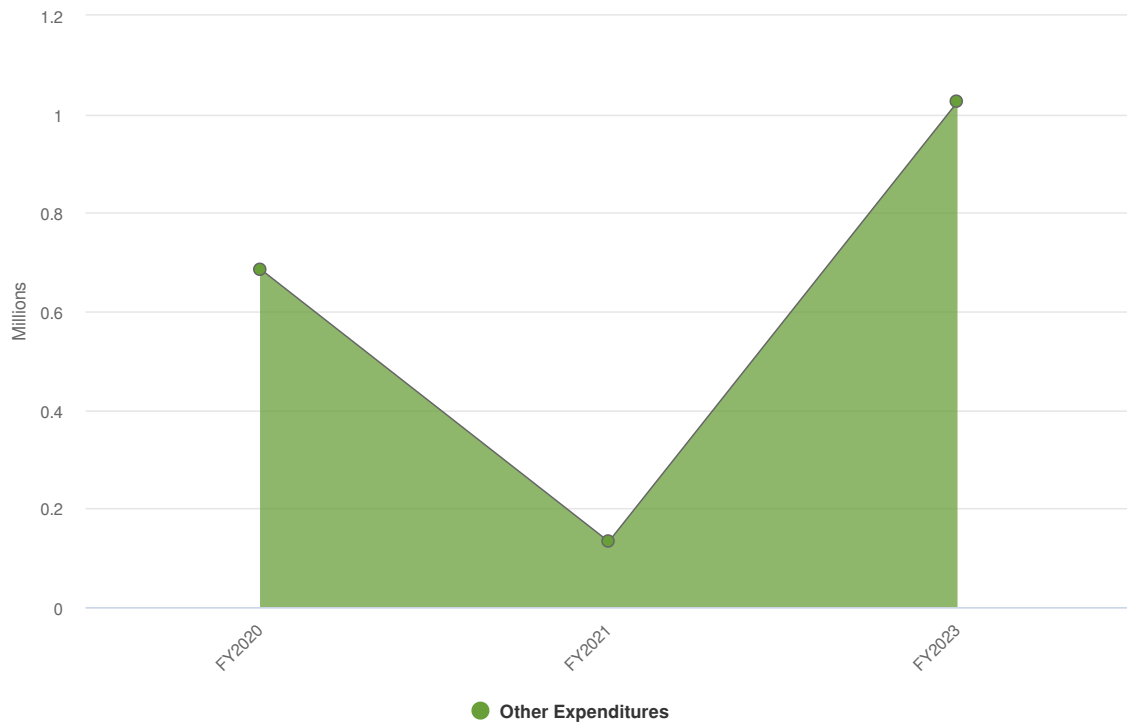
## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type





### Budgeted and Historical Expenditures by Expense Type



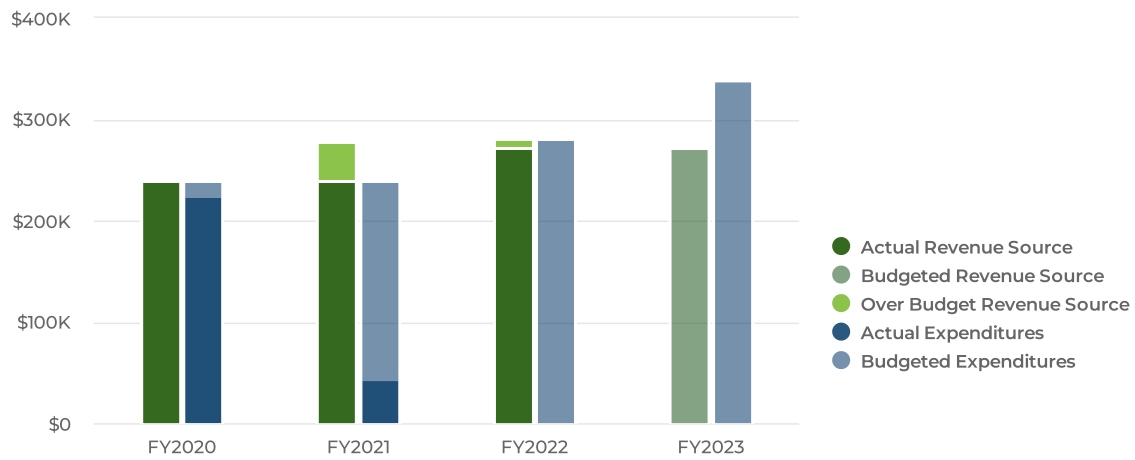
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects						
Other Expenditures	\$686,326.96	\$132,784.00	\$725,000.00	\$0.00	\$1,025,000.00	41.4%
<b>Total Expense Objects:</b>	<b>\$686,326.96</b>	<b>\$132,784.00</b>	<b>\$725,000.00</b>	<b>\$0.00</b>	<b>\$1,025,000.00</b>	<b>41.4%</b>

## Budgetary Highlights

The 2023 Adopted Budget anticipates revenue increases of \$0 compared to 2022. The monies in this fund are reimbursed back into the General Fund as a revenue source. The City expects to reimburse the General Fund \$340,000 in 2023, compared to \$282,000 budgeted in 2022.

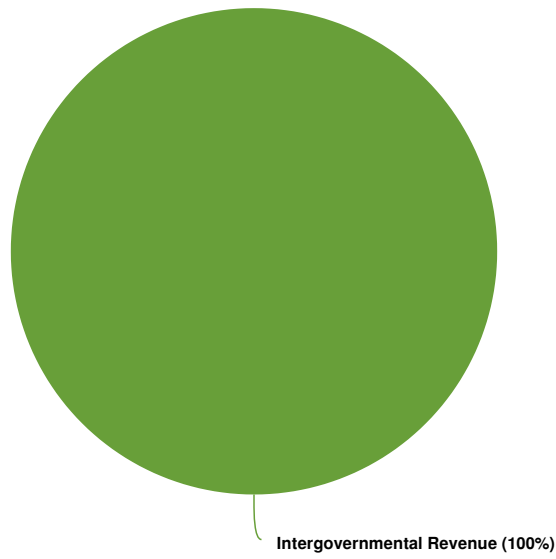
## Summary

The City of Hamilton is projecting \$272,000 of revenue in 2023, which represents no change from the prior year. Budgeted expenditures are projected to increase by 20.57%, or \$58,000, to \$340,000 in 2023.

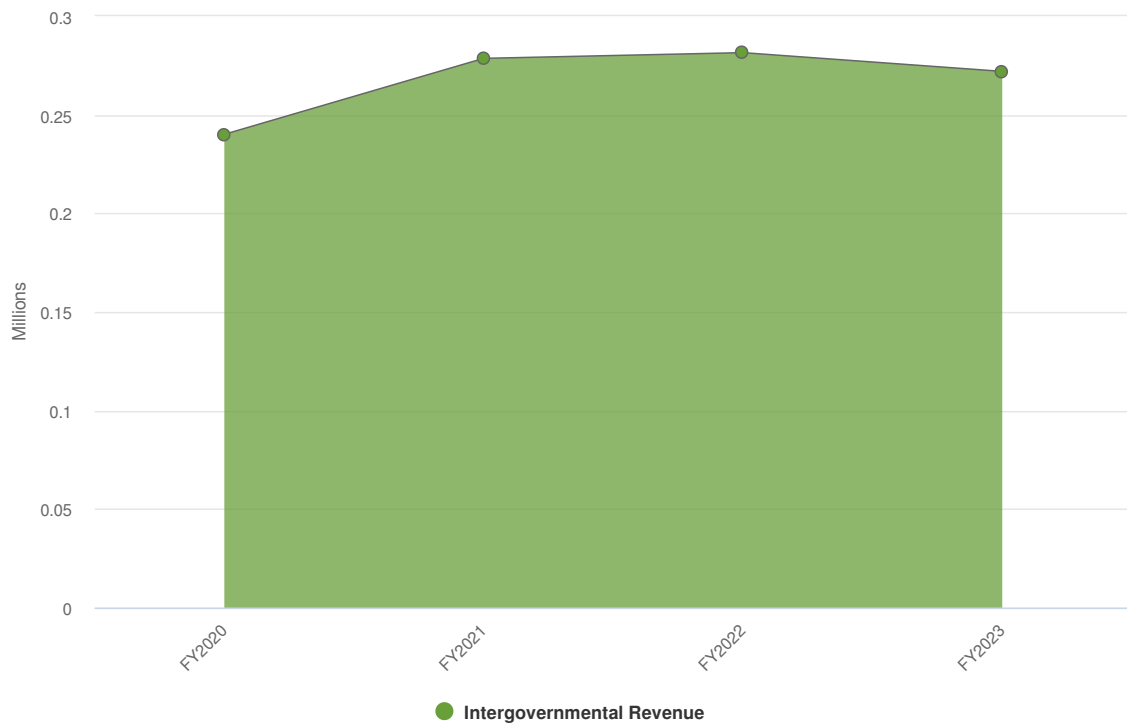


# Revenues by Source

## Projected 2023 Revenues by Source



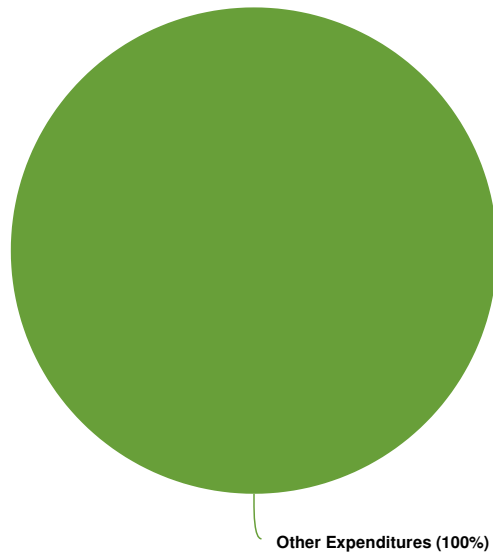
## Budgeted and Historical 2023 Revenues by Source



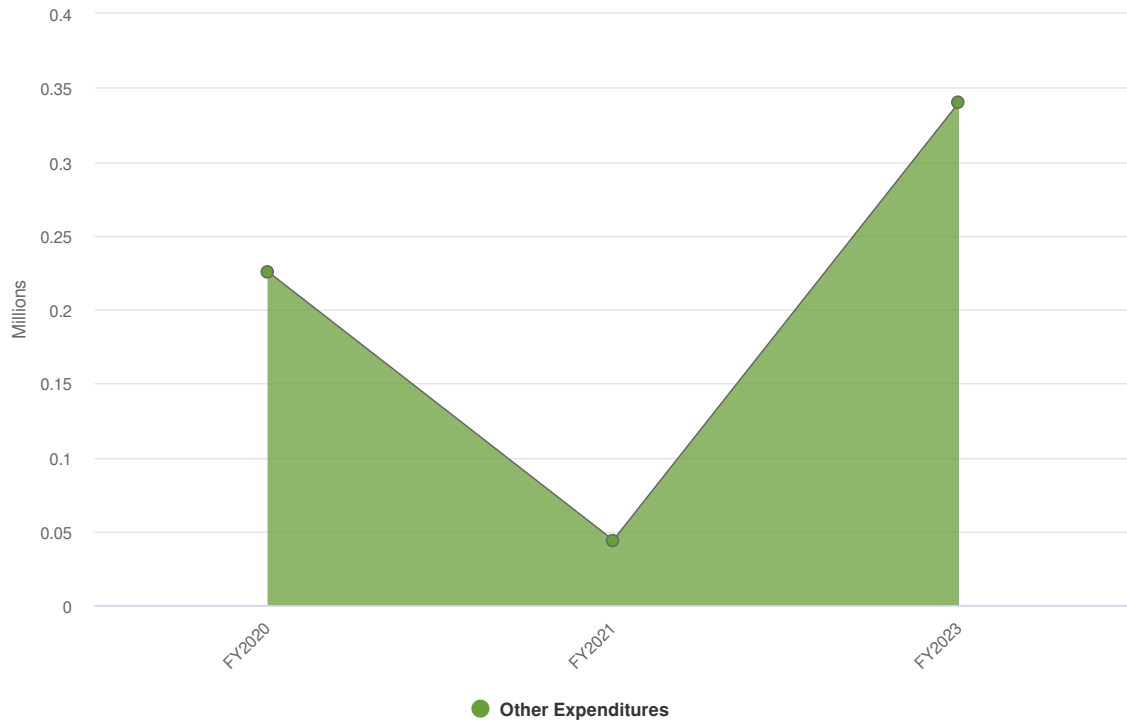
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source						
Intergovernmental Revenue	\$240,068.36	\$278,601.94	\$272,000.00	\$281,498.57	\$272,000.00	0%
<b>Total Revenue Source:</b>	<b>\$240,068.36</b>	<b>\$278,601.94</b>	<b>\$272,000.00</b>	<b>\$281,498.57</b>	<b>\$272,000.00</b>	<b>0%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects						
Other Expenditures	\$225,727.60	\$43,956.00	\$282,000.00	\$0.00	\$340,000.00	20.6%
<b>Total Expense Objects:</b>	<b>\$225,727.60</b>	<b>\$43,956.00</b>	<b>\$282,000.00</b>	<b>\$0.00</b>	<b>\$340,000.00</b>	<b>20.6%</b>

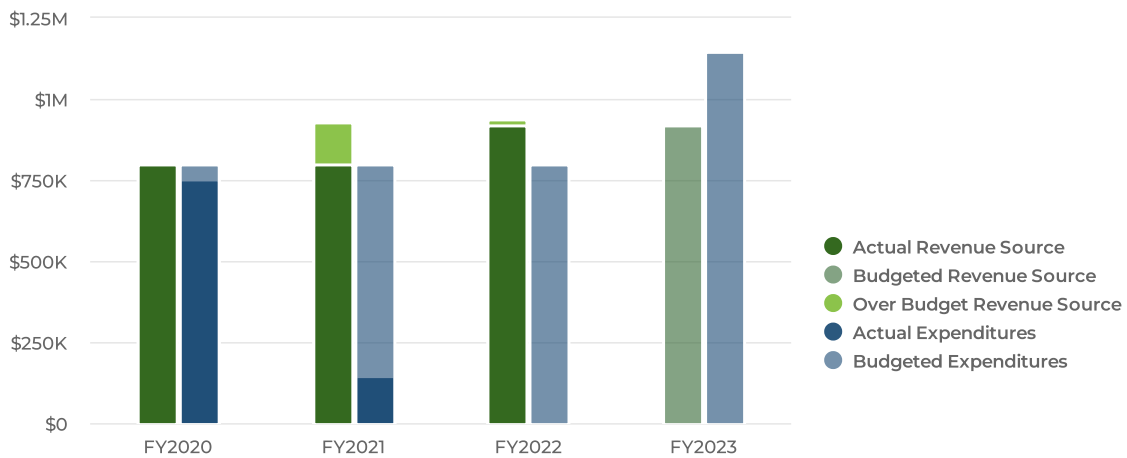


## Budgetary Highlights

The 2023 Adopted Budget has revenue unchanged from the 2022 Adopted Budget. The monies in this fund are reimbursed back into the General Fund as a revenue source. Budgeted expenditures are anticipated to increase \$350,000 over the 2022 adopted budget, with reimbursement to the General Fund projected at \$1,150,000.

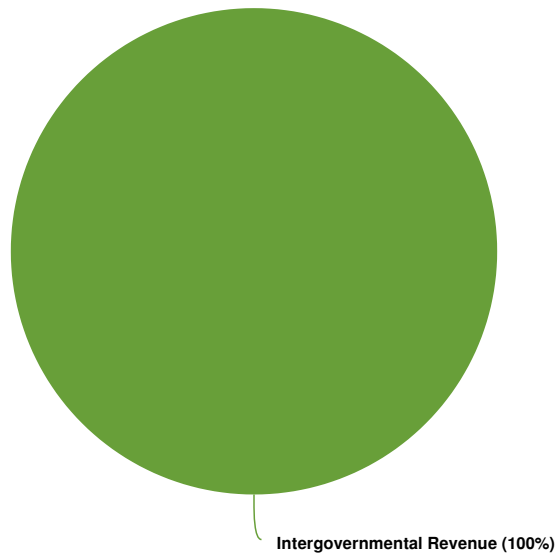
### Summary

The City of Hamilton is projecting \$920,000 of revenue in 2023, which represents a 0.0% increase over the prior year. Budgeted expenditures are projected to be \$1,150,000 in 2023, a \$350,000 or 43.75% increase compared to the amount budgeted in 2022.

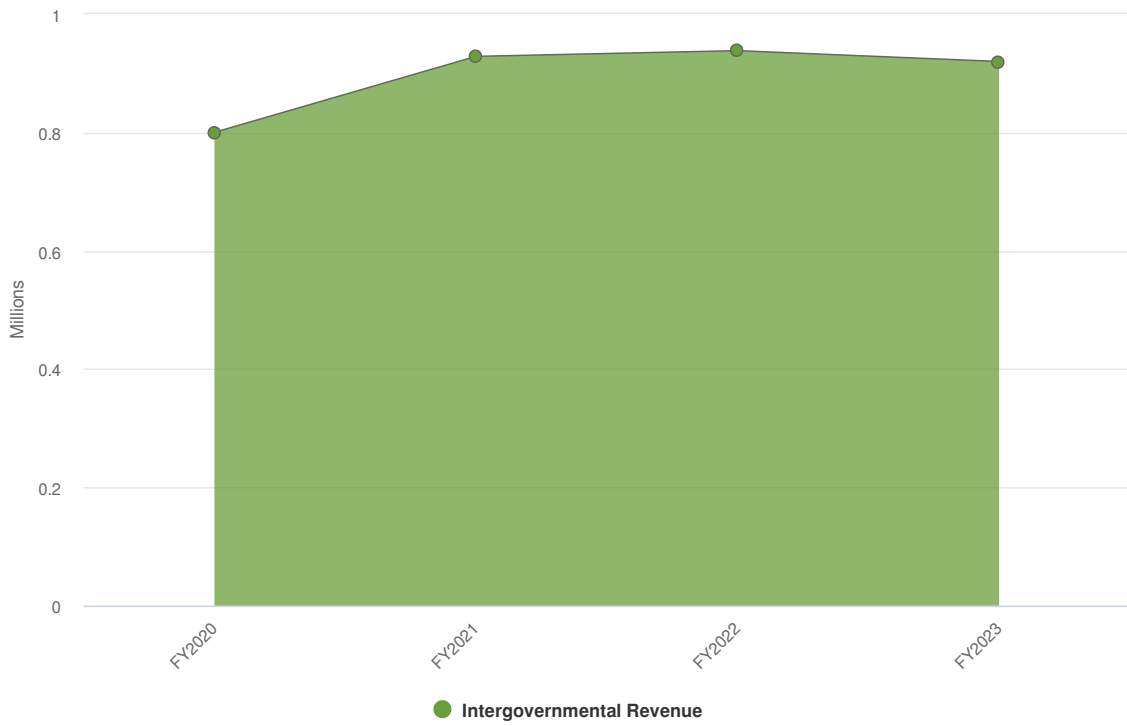


# Revenues by Source

## Projected 2023 Revenues by Source



## Budgeted and Historical 2023 Revenues by Source

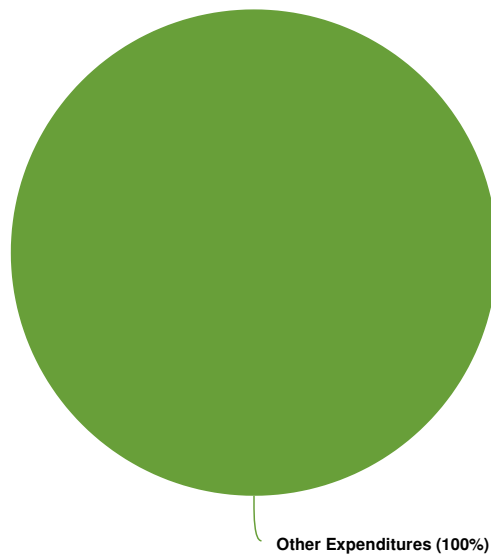




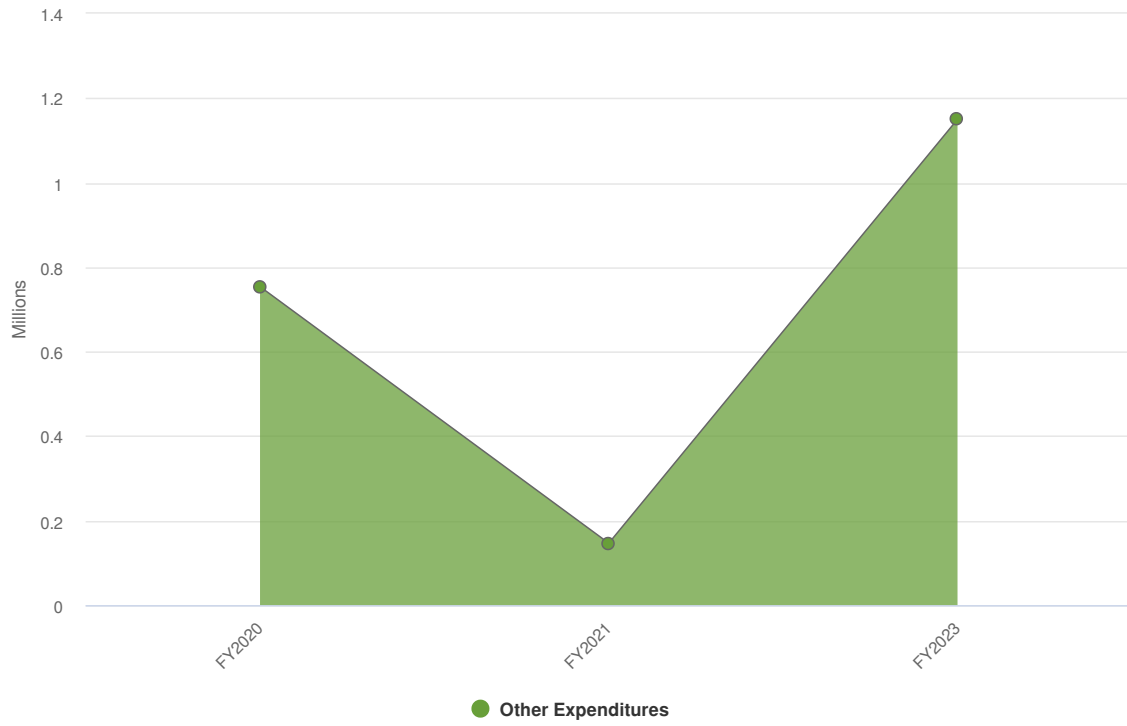
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source						
Intergovernmental Revenue	\$800,227.93	\$928,673.21	\$920,000.00	\$938,328.64	\$920,000.00	0%
<b>Total Revenue Source:</b>	<b>\$800,227.93</b>	<b>\$928,673.21</b>	<b>\$920,000.00</b>	<b>\$938,328.64</b>	<b>\$920,000.00</b>	<b>0%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects						
Other Expenditures	\$753,758.76	\$146,520.00	\$800,000.00	\$0.00	\$1,150,000.00	43.8%
<b>Total Expense Objects:</b>	<b>\$753,758.76</b>	<b>\$146,520.00</b>	<b>\$800,000.00</b>	<b>\$0.00</b>	<b>\$1,150,000.00</b>	<b>43.8%</b>



# Fire EMS Levy Fund

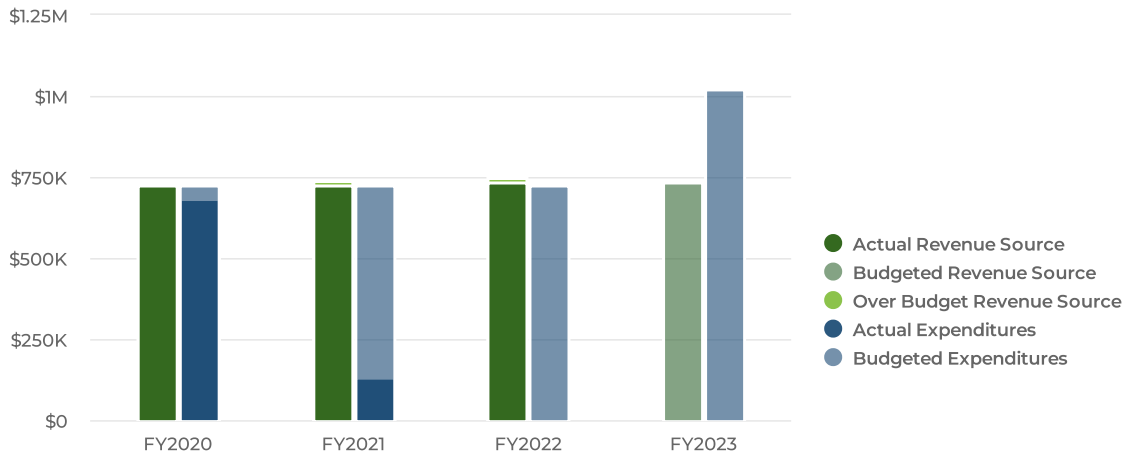
The Fire Emergency Medical Services (EMS) Levy Fund is used to support an additional front-line paramedic unit within the Fire Division and is funded by a one-mill property tax levy.

## Budgetary Highlights

The 2023 Adopted Budget has revenue unchanged compared to the 2022 Adopted Budget. The monies in this fund are reimbursed back into the General Fund as a revenue source. Budgeted expenditures for 2023 are projected to increase \$300,000 to \$1,025,000 compared to the 2022 Adopted Budget.

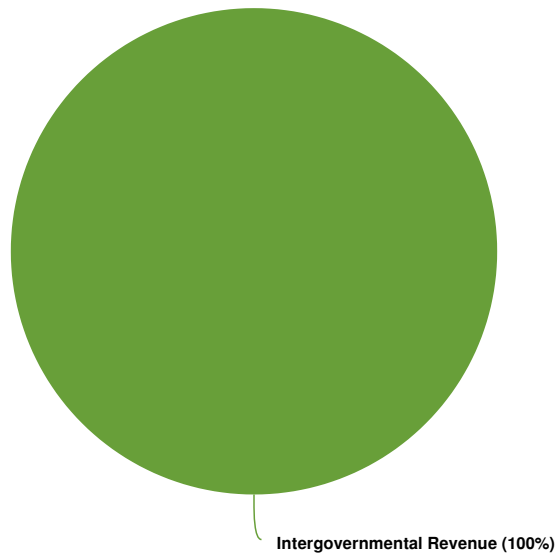
## Summary

The City of Hamilton is projecting revenue of \$735,000 in 2023, no change from 2022, and expenditures of \$1,025,000, an increase of \$300,000 or 41.38% from the 2022 Adopted Budget.

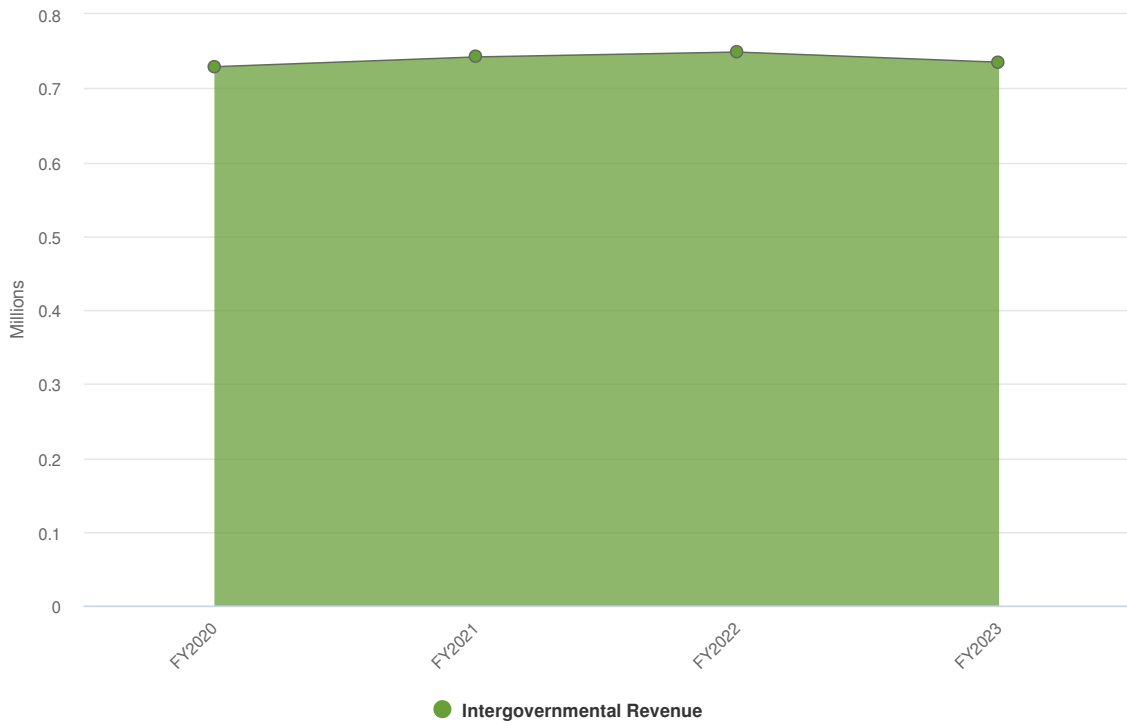


# Revenues by Source

## Projected 2023 Revenues by Source



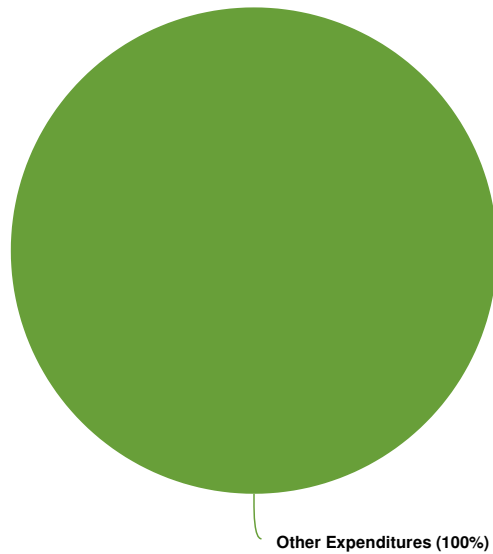
## Budgeted and Historical 2023 Revenues by Source



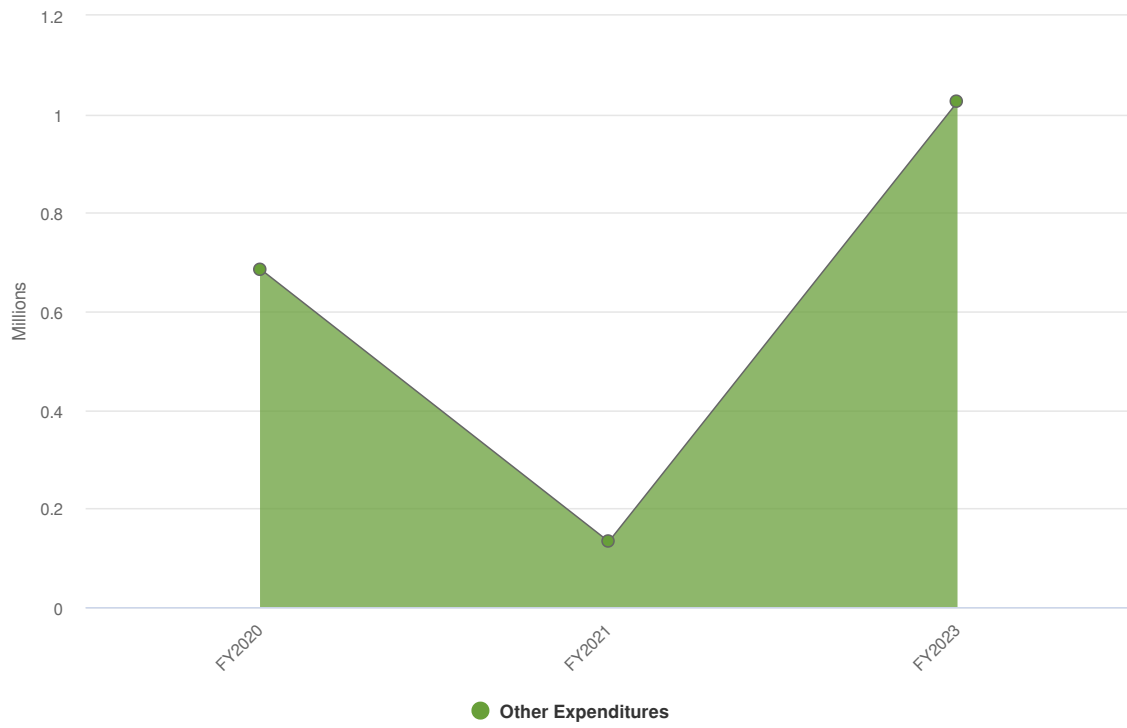
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source						
Intergovernmental Revenue	\$728,882.69	\$742,138.12	\$735,000.00	\$748,750.71	\$735,000.00	0%
<b>Total Revenue Source:</b>	<b>\$728,882.69</b>	<b>\$742,138.12</b>	<b>\$735,000.00</b>	<b>\$748,750.71</b>	<b>\$735,000.00</b>	<b>0%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects						
Other Expenditures	\$686,326.96	\$132,784.00	\$725,000.00	\$0.00	\$1,025,000.00	41.4%
<b>Total Expense Objects:</b>	<b>\$686,326.96</b>	<b>\$132,784.00</b>	<b>\$725,000.00</b>	<b>\$0.00</b>	<b>\$1,025,000.00</b>	<b>41.4%</b>



## Street Levy Fund

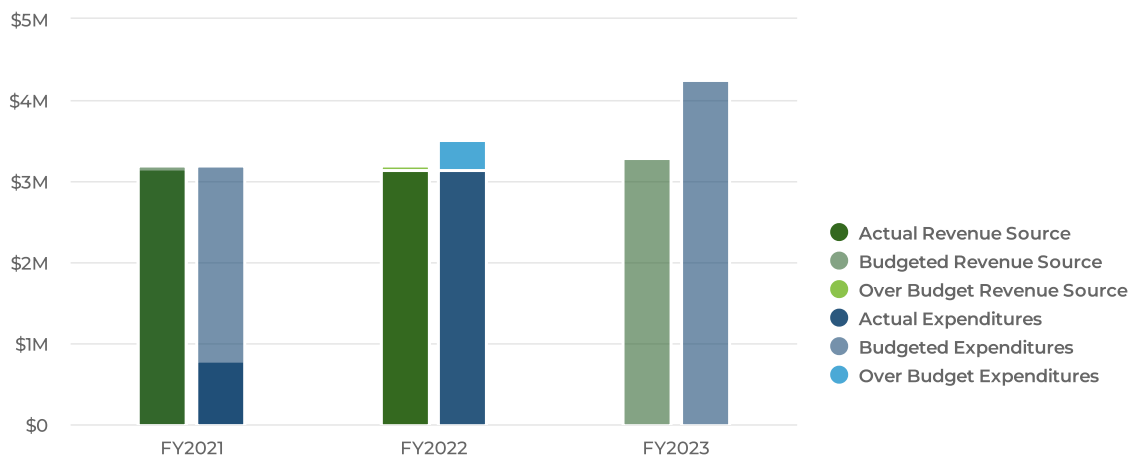
The Street Levy Fund was created in 2020, and was included for the first time in the 2021 Adopted Budget. The fund was established to account for the collection of a 3.9 mill levy enacted on property owners within the City of Hamilton for a 10-year period for the purpose of street resurfacing and repair within the City. The fund was established in order for the City to specifically account for projects completed using street levy funds.

### Budgetary Highlights

Revenues from the Street Levy are estimated to be \$3.30 million in 2023, and all funds received are budgeted to be used on street resurfacing and repair.

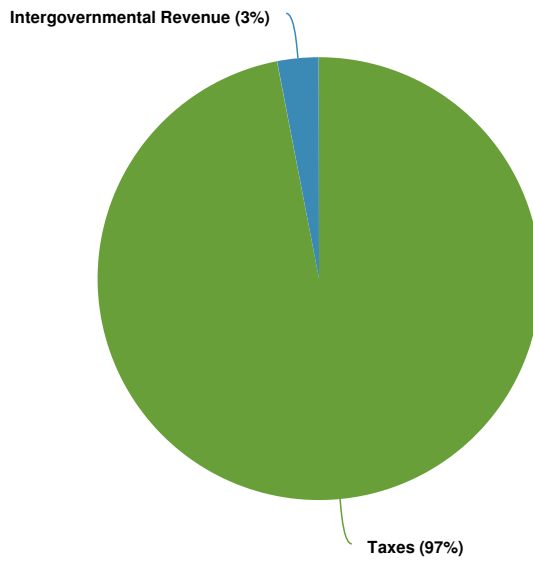
### Summary

The City of Hamilton is projecting \$3.30M of revenue in 2023, a slight increase compared to 2022. Budgeted expenditures are projected to be \$4.265M in 2023.

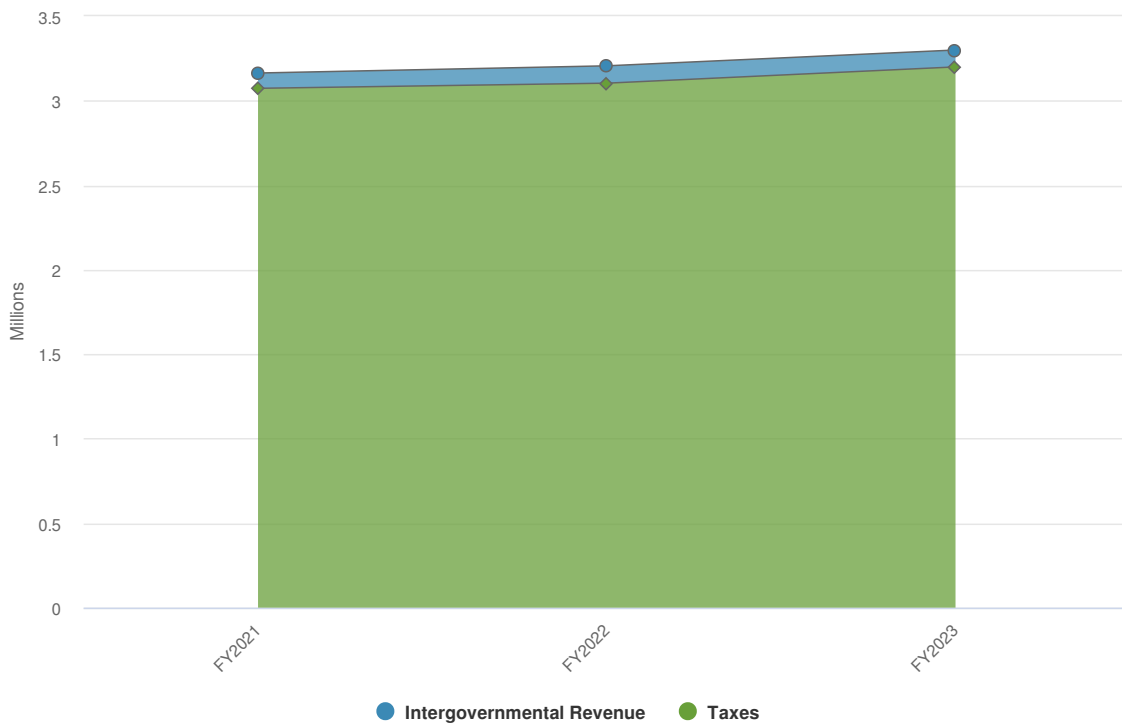


# Revenues by Source

## Projected 2023 Revenues by Source



## Budgeted and Historical 2023 Revenues by Source

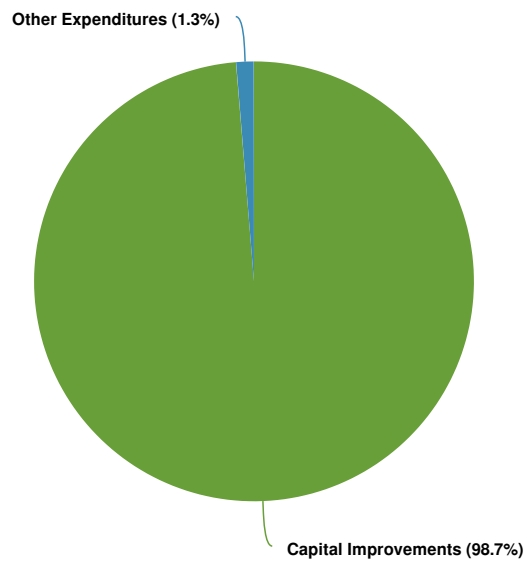




Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source					
Taxes	\$3,073,273.70	\$3,100,000.00	\$3,103,718.49	\$3,200,000.00	3.2%
Intergovernmental Revenue	\$90,544.13	\$50,000.00	\$102,696.83	\$100,000.00	100%
<b>Total Revenue Source:</b>	<b>\$3,163,817.83</b>	<b>\$3,150,000.00</b>	<b>\$3,206,415.32</b>	<b>\$3,300,000.00</b>	<b>4.8%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects					
Other Expenditures	\$33,806.87	\$35,000.00	\$34,047.94	\$55,000.00	57.1%
Capital Improvements	\$767,762.54	\$3,115,000.00	\$3,479,012.44	\$4,210,000.00	35.2%
<b>Total Expense Objects:</b>	<b>\$801,569.41</b>	<b>\$3,150,000.00</b>	<b>\$3,513,060.38</b>	<b>\$4,265,000.00</b>	<b>35.4%</b>



# Motor Vehicle License Tax Fund

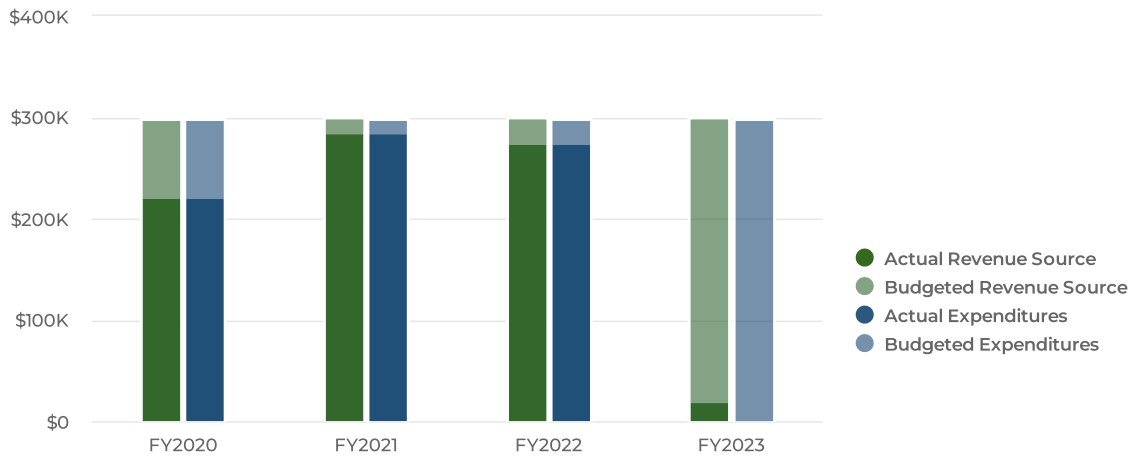
The Motor Vehicle License Tax Fund, newly created in 2020, receives its revenues from the \$5 portion of the City's municipal motor vehicle license tax of \$20 per vehicle registration from owners who reside within the city limits. These revenues are expended as a transfer into the Infrastructure Renewal Fund, where the annual street repairs are funded.

## Budgetary Highlights

Budgeted revenues are expended as a transfer out to the Infrastructure Renewal Program - 2023 Fund.

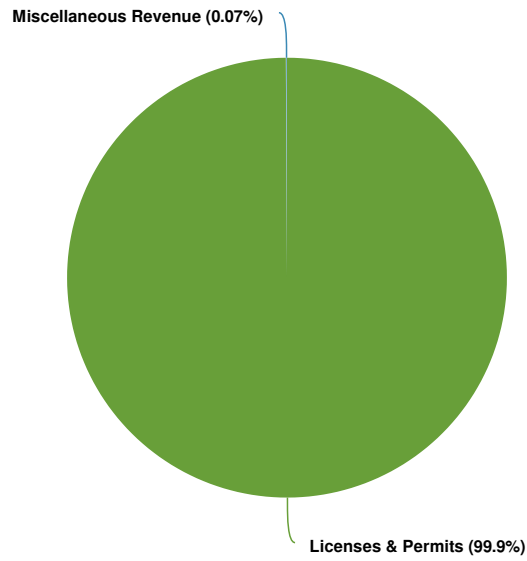
### Summary

The City of Hamilton is projecting revenue of \$300,200 in 2023, which represents no change from the prior year. Budgeted expenditures remain the same as 2022, or \$300,000.

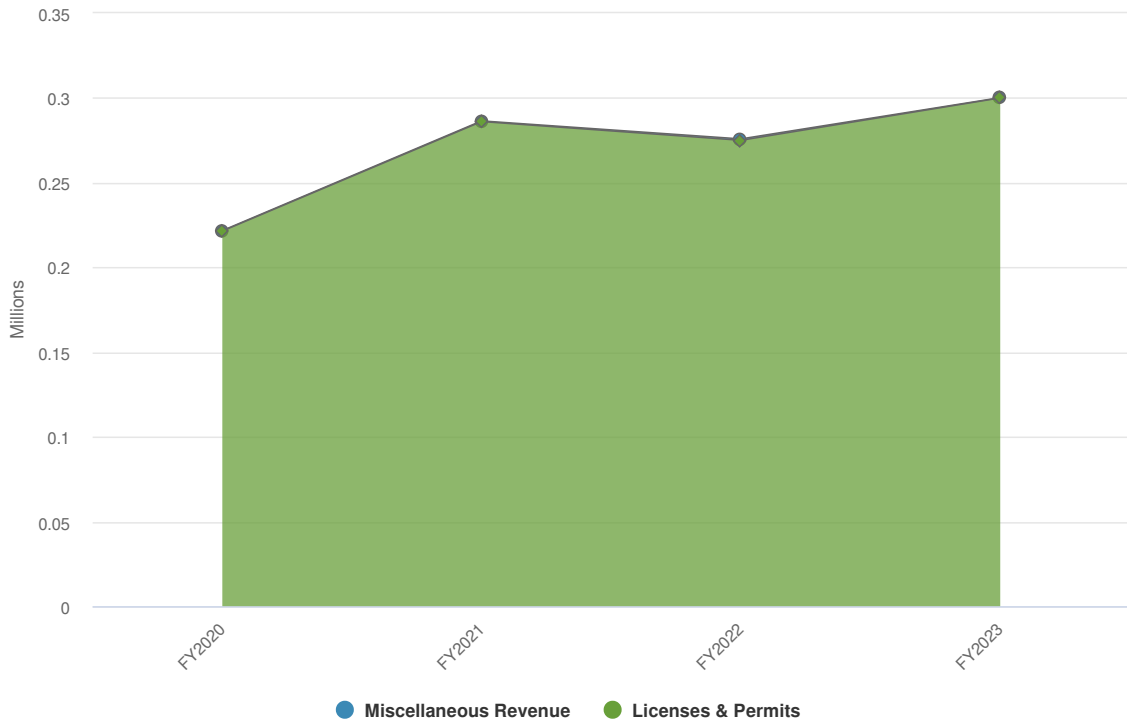


# Revenues by Source

## Projected 2023 Revenues by Source



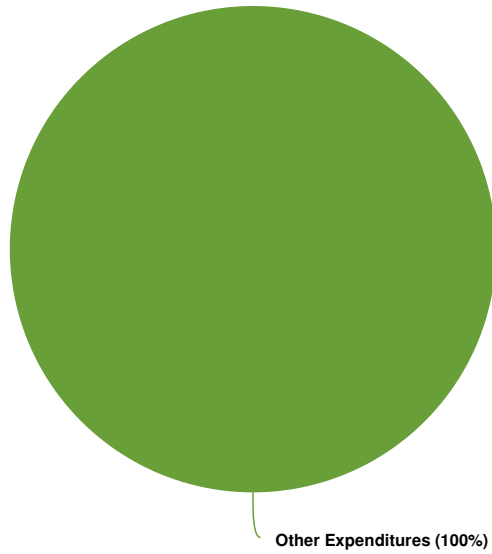
## Budgeted and Historical 2023 Revenues by Source



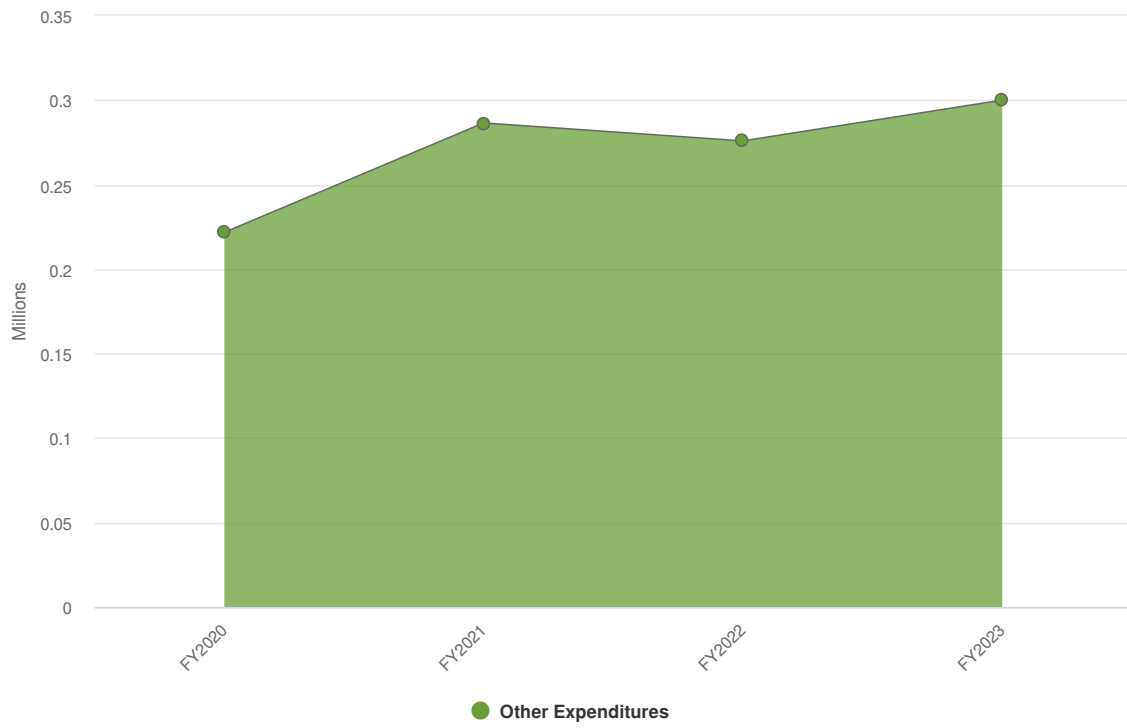
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source						
Licenses & Permits	\$221,416.50	\$286,065.50	\$300,000.00	\$274,987.50	\$300,000.00	0%
Miscellaneous Revenue	\$303.92	\$410.88	\$200.00	\$853.15	\$200.00	0%
<b>Total Revenue Source:</b>	<b>\$221,720.42</b>	<b>\$286,476.38</b>	<b>\$300,200.00</b>	<b>\$275,840.65</b>	<b>\$300,200.00</b>	<b>0%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects						
Other Expenditures	\$221,720.42	\$286,476.38	\$300,000.00	\$275,840.65	\$300,000.00	0%
<b>Total Expense Objects:</b>	<b>\$221,720.42</b>	<b>\$286,476.38</b>	<b>\$300,000.00</b>	<b>\$275,840.65</b>	<b>\$300,000.00</b>	<b>0%</b>



# Stormwater Management Fund

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

## Budgetary Highlights

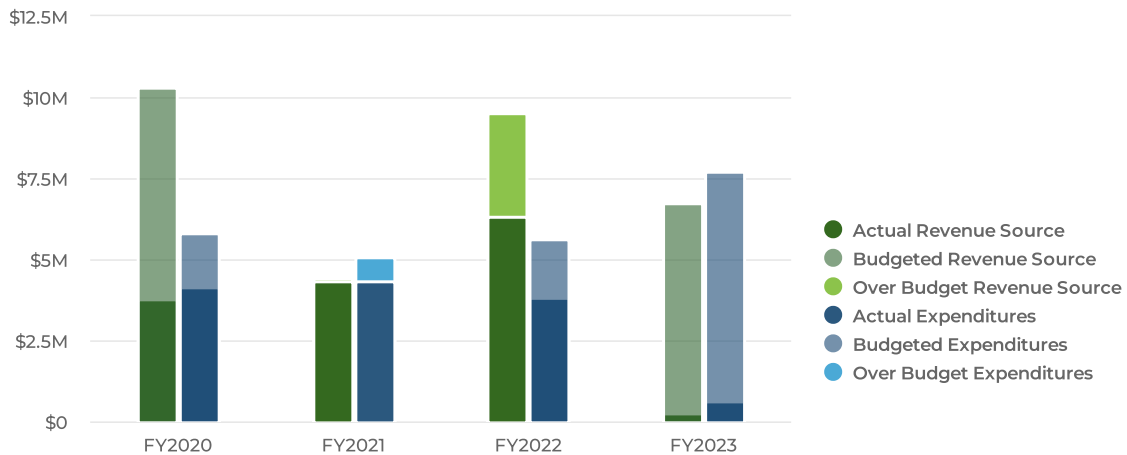
Customer charges for services are projected to increase approximately 0.33% in 2023 compared to 2022. The 2023 adopted budget includes \$3.7 million of debt proceeds, compared to only \$3.275 million in 2022. The 2023 budget includes the following capital improvements:

- Annual pipe lining project — \$65,000
- Concrete repair and resurfacing — \$410,000
- Heaton Street at Beckett Plan Design — \$200,000
- Critical storm sewer condition assessment — \$100,000
- Hammond Boulevard at Dayspring Drive improvements — \$500,000
- Tylersville Road improvements — \$252,600
- W Fairway water and resurfacing — \$350,000
- Miscellaneous equipment replacement — \$75,000

See the Capital Budget section to learn more about the City's capital projects planned in 2023.

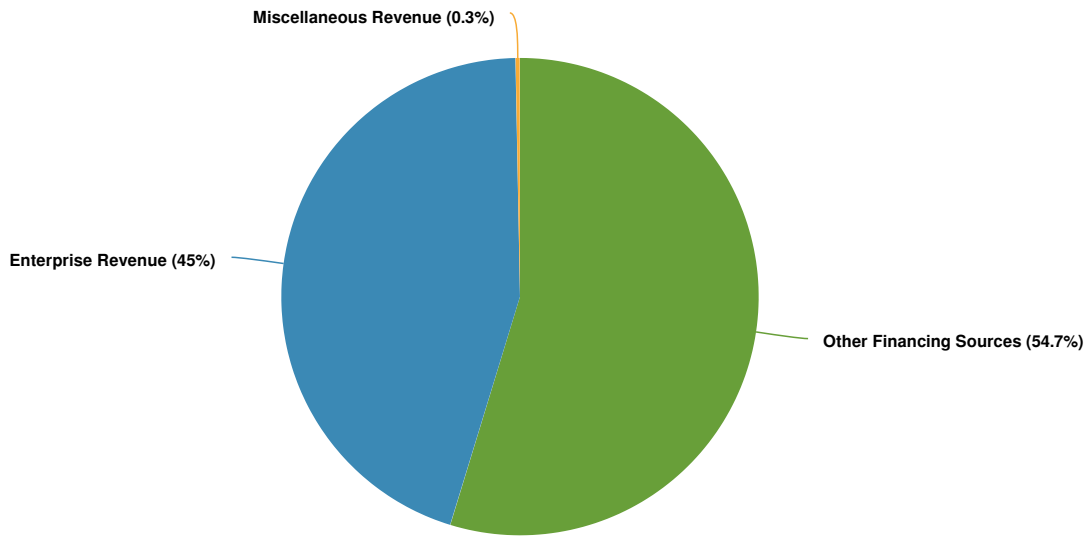
## Summary

The City of Hamilton is projecting revenue of \$6,760,946 in 2023, which represents a 6.88% increase over the prior year. The 2023 Adopted Budget includes \$3.7 million in debt proceeds for the refinancing of bond anticipation notes issued in 2022. Budgeted expenditures are projected to increase by 36.94%, or \$2,088,358, to \$7,742,094 in 2023.

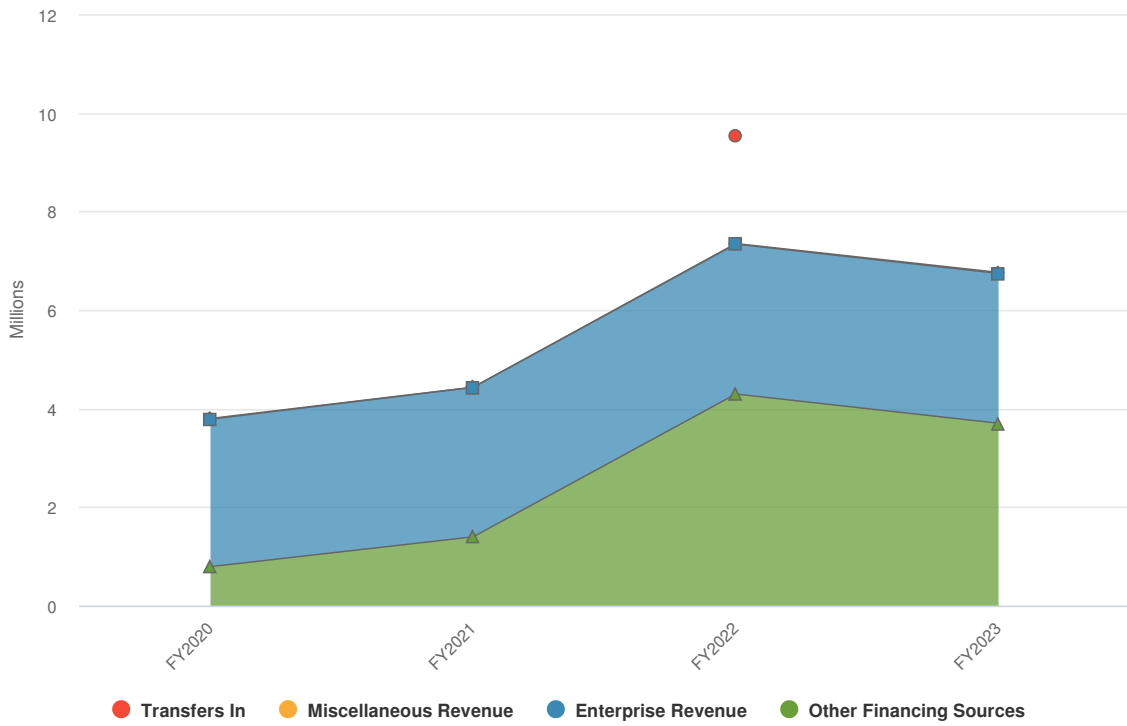


# Revenues by Source

## Projected 2023 Revenues by Source



## Budgeted and Historical 2023 Revenues by Source

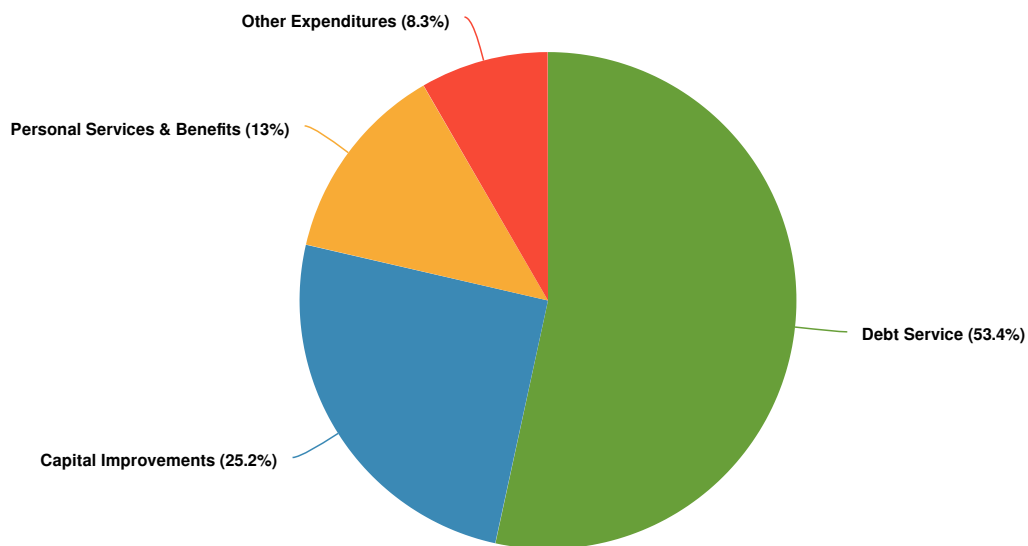




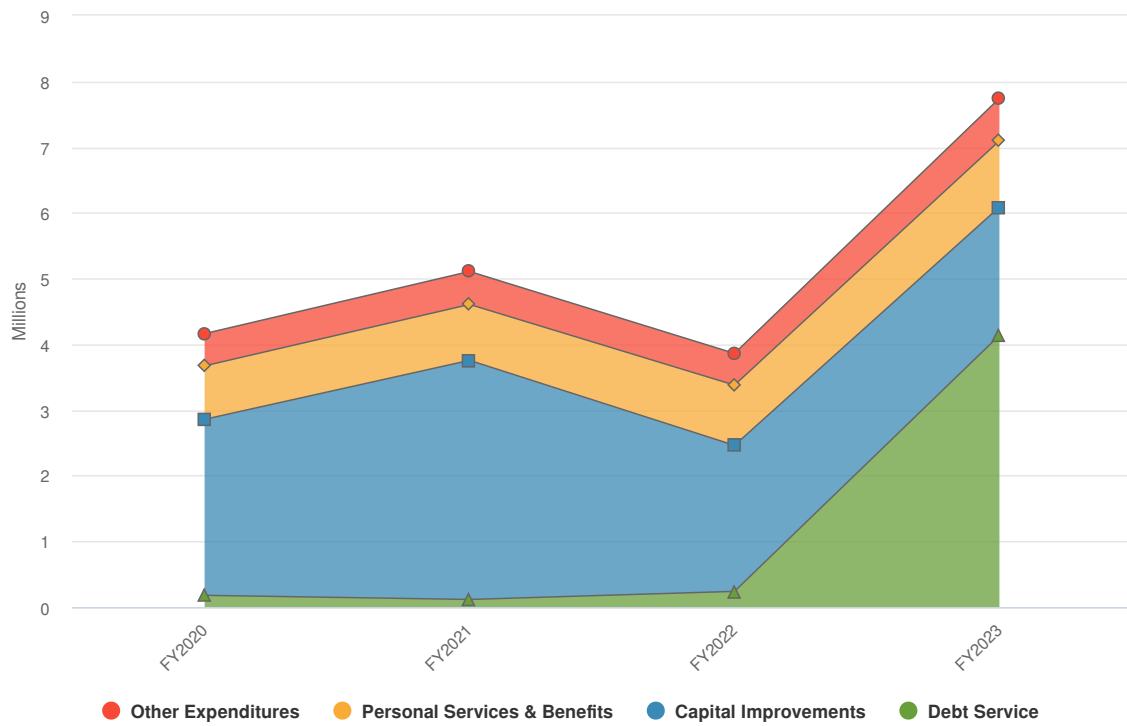
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source						
Other Financing Sources	\$791,340.84	\$1,396,017.75	\$3,275,000.00	\$4,294,022.28	\$3,700,000.00	13%
Enterprise Revenue	\$2,992,021.75	\$3,032,907.78	\$3,030,868.00	\$3,041,801.41	\$3,040,946.00	0.3%
Transfers In	\$0.00	\$0.00	\$0.00	\$2,200,000.00	\$0.00	N/A
Miscellaneous Revenue	\$13,990.88	\$3,161.61	\$20,000.00	\$10,811.95	\$20,000.00	0%
<b>Total Revenue Source:</b>	<b>\$3,797,353.47</b>	<b>\$4,432,087.14</b>	<b>\$6,325,868.00</b>	<b>\$9,546,635.64</b>	<b>\$6,760,946.00</b>	<b>6.9%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects						
Personal Services & Benefits	\$813,805.93	\$850,905.42	\$930,536.00	\$916,633.32	\$1,008,796.00	8.4%
Other Expenditures	\$490,114.11	\$501,560.50	\$561,179.00	\$482,478.05	\$645,944.00	15.1%
Capital Improvements	\$2,678,436.39	\$3,638,815.24	\$3,844,440.00	\$2,222,397.96	\$1,952,600.00	-49.2%
Debt Service	\$178,162.64	\$115,256.09	\$317,581.00	\$238,307.54	\$4,134,754.00	1,202%
<b>Total Expense Objects:</b>	<b>\$4,160,519.07</b>	<b>\$5,106,537.25</b>	<b>\$5,653,736.00</b>	<b>\$3,859,816.87</b>	<b>\$7,742,094.00</b>	<b>36.9%</b>



## Refuse Fund

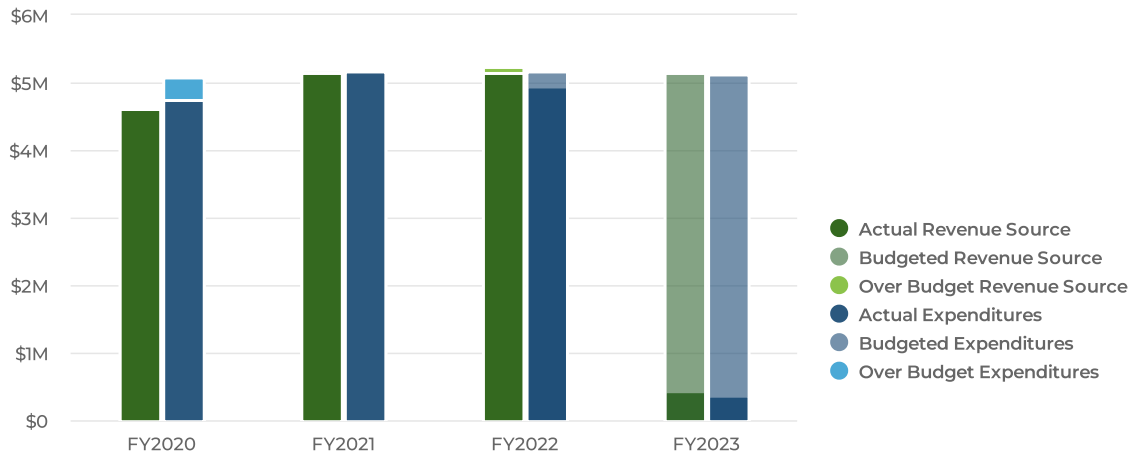
The Refuse Fund obtains its revenue from the monthly refuse fees collected from City homeowners and businesses for refuse and recycling services. The major portions of these services are contracted out by the City to a third party and approximately 75% of the fees collected are used to pay for this contract.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

### Budgetary Highlights

The 2023 Adopted Budget is aiming to align Refuse expenditures with City Council's Strategic Plan. Safety and cleanliness of Hamilton is a large focus of the 2023 Adopted Budget. In 2019, the City approved a 5-year contract renewal with Rumpke for collection services. Additionally, Council approved a one-time rate increase of \$2.02 per month for residential customers beginning in 2021. This increase supports the contract with Rumpke, the Quick Strike Team, and Street Maintenance operations.

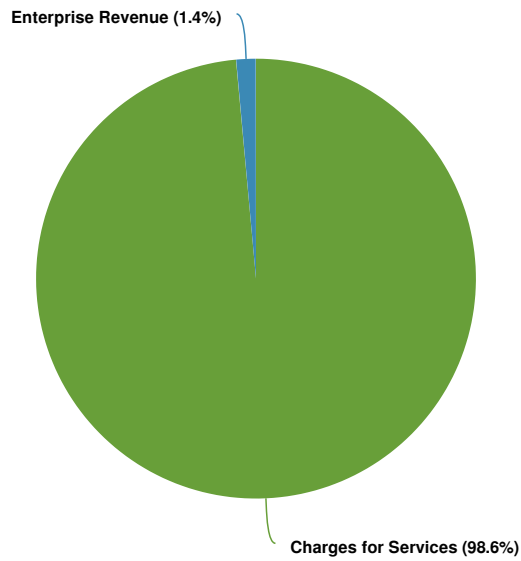
### Summary

The City of Hamilton is projecting \$5,155,052 of revenue in 2023, which represents no change from the prior year. Budgeted expenditures are projected to decrease by 0.70%, or \$36,139, to \$5,130,940 in 2023.

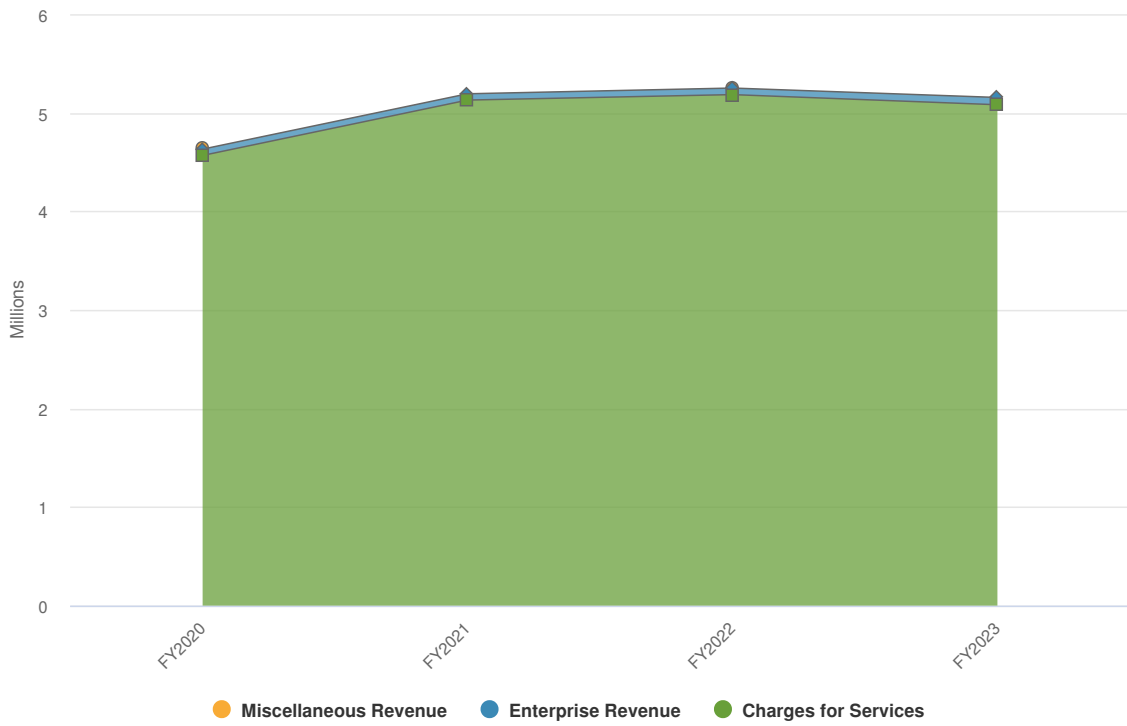


# Revenues by Source

## Projected 2023 Revenues by Source



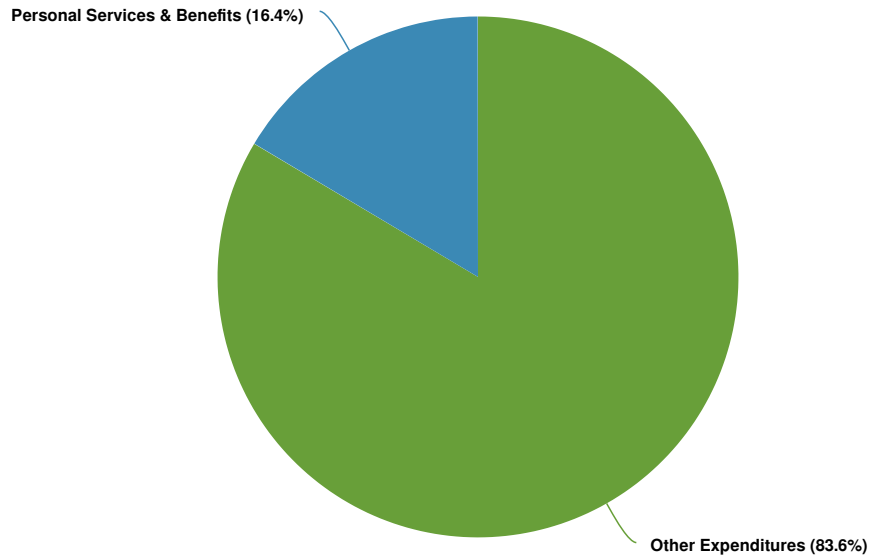
## Budgeted and Historical 2023 Revenues by Source



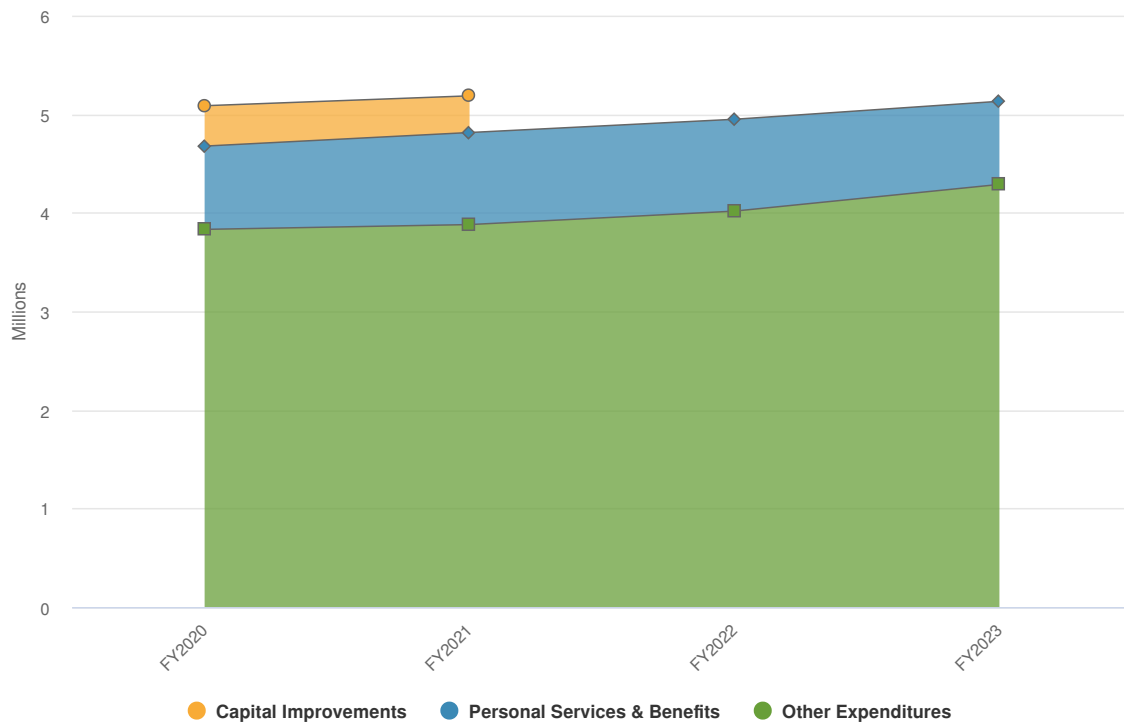
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source						
Charges for Services	\$4,566,707.30	\$5,128,506.79	\$5,081,052.00	\$5,183,988.41	\$5,081,052.00	0%
Enterprise Revenue	\$64,072.77	\$63,847.88	\$74,000.00	\$66,633.39	\$74,000.00	0%
Miscellaneous Revenue	\$6,920.00	\$0.00	\$0.00	\$3,065.03	\$0.00	N/A
<b>Total Revenue Source:</b>	<b>\$4,637,700.07</b>	<b>\$5,192,354.67</b>	<b>\$5,155,052.00</b>	<b>\$5,253,686.83</b>	<b>\$5,155,052.00</b>	<b>0%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects						
Personal Services & Benefits	\$844,895.28	\$933,878.95	\$995,686.00	\$931,778.05	\$843,540.00	-15.3%
Other Expenditures	\$3,831,288.01	\$3,880,022.88	\$4,171,393.00	\$4,016,575.91	\$4,287,400.00	2.8%
Capital Improvements	\$409,547.37	\$372,274.68	\$0.00	\$0.00	\$0.00	N/A
<b>Total Expense Objects:</b>	<b>\$5,085,730.66</b>	<b>\$5,186,176.51</b>	<b>\$5,167,079.00</b>	<b>\$4,948,353.96</b>	<b>\$5,130,940.00</b>	<b>-0.7%</b>



# Street Maintenance Fund

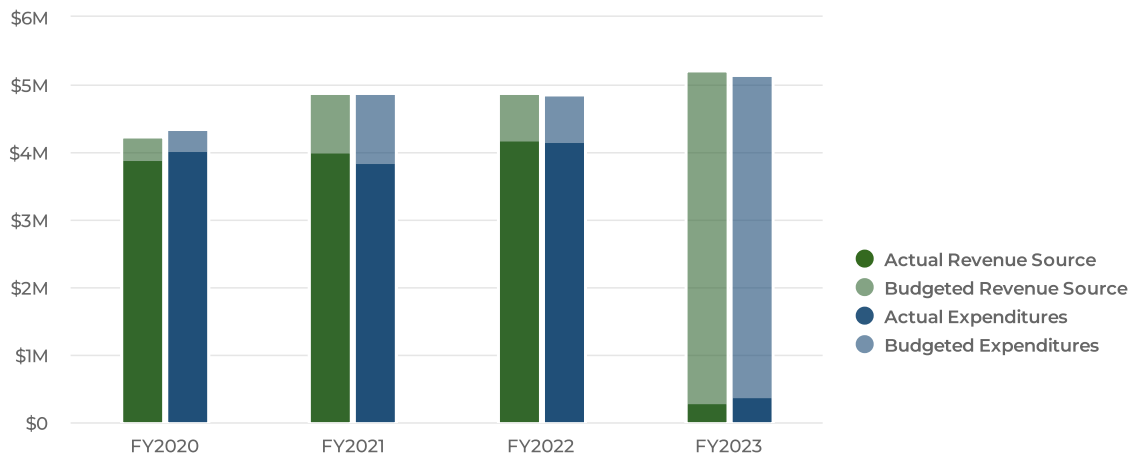
The Street Maintenance Fund receives its revenues from the gasoline tax that is levied and controlled by the State of Ohio along with the City's municipal motor vehicle license tax of \$20 per vehicle registration from owners who reside within the city limits. These revenues support local street construction,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

## Budgetary Highlights

The City budgeted a slight drop in gasoline tax in the 2023 adopted budget, offset by a larger anticipated increase in motor vehicle license tax. 2023 budgeted expenditures are projected to increase, with reductions in employee salary and benefits offset by increased projected costs of materials (paving materials and salt).

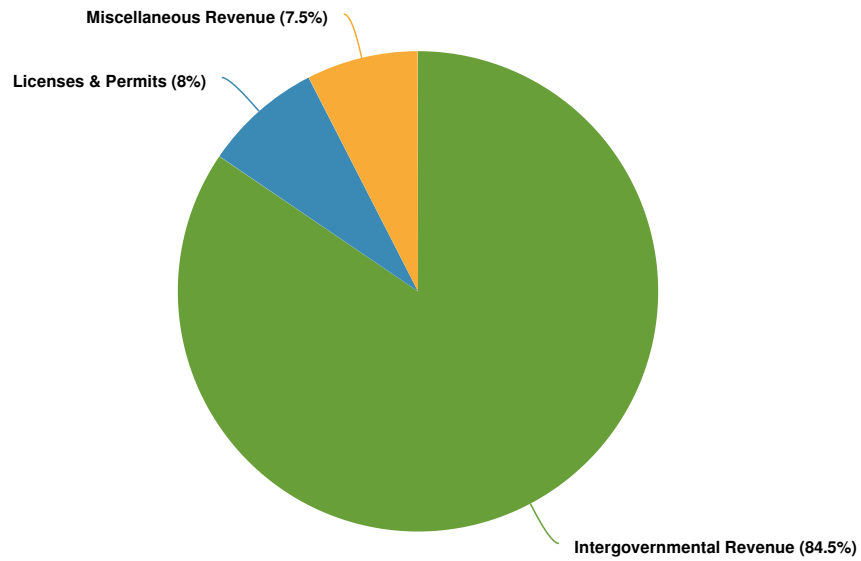
## Summary

The City of Hamilton is projecting \$5,222,000 of revenue in 2023, which represents a 7.03% increase from the 2022 adopted budget. Budgeted expenditures are projected to increase by 6.19%, or \$300,591, to \$5,156,280 in 2023.

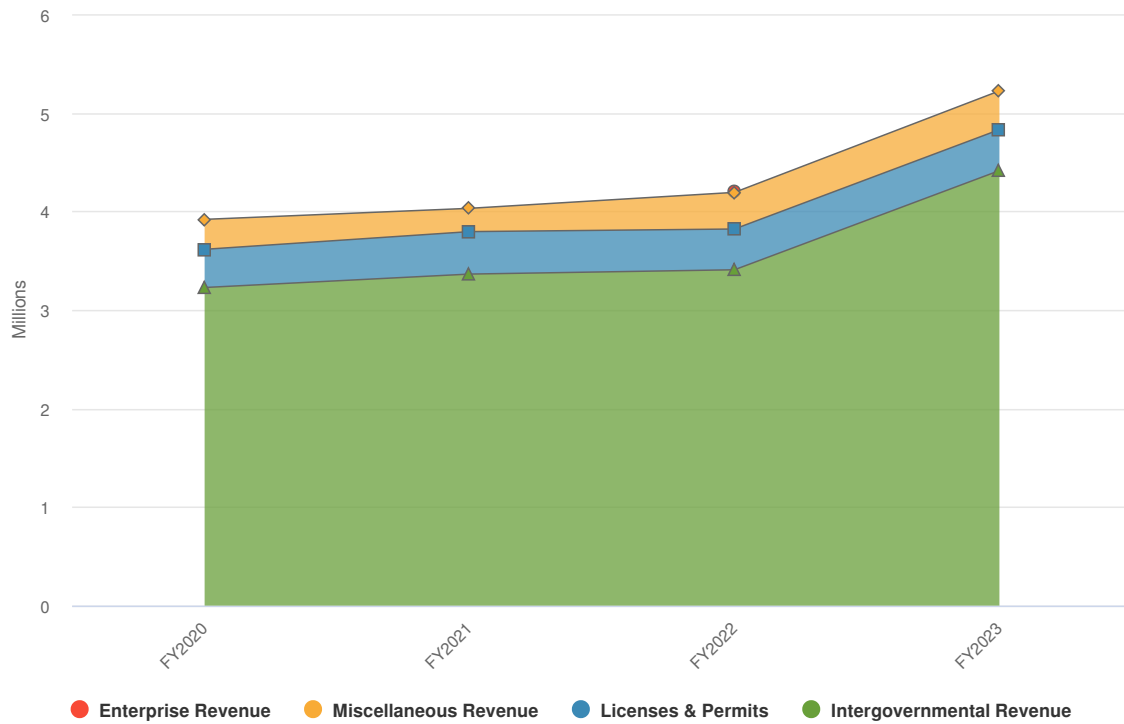


# Revenues by Source

## Projected 2023 Revenues by Source



## Budgeted and Historical 2023 Revenues by Source

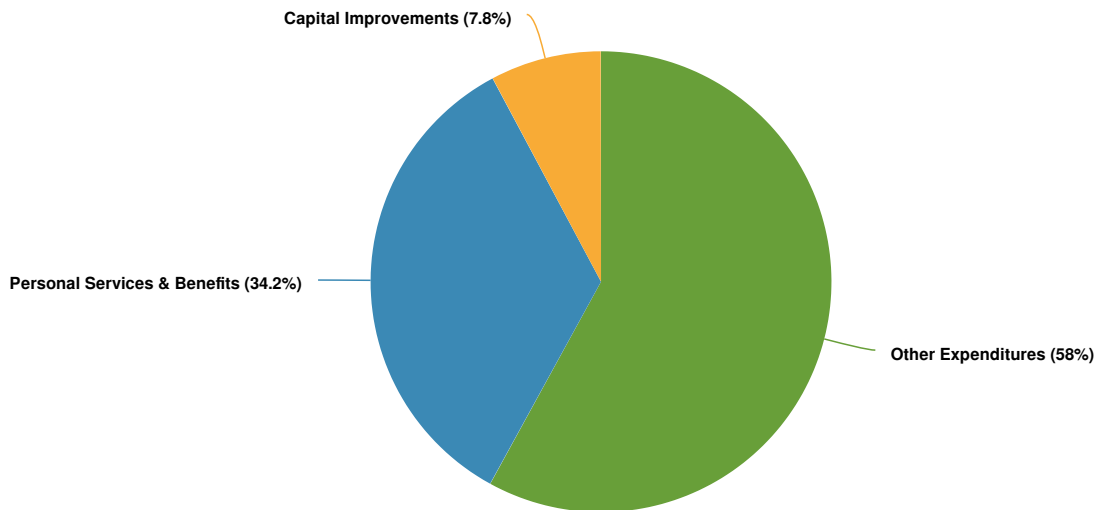




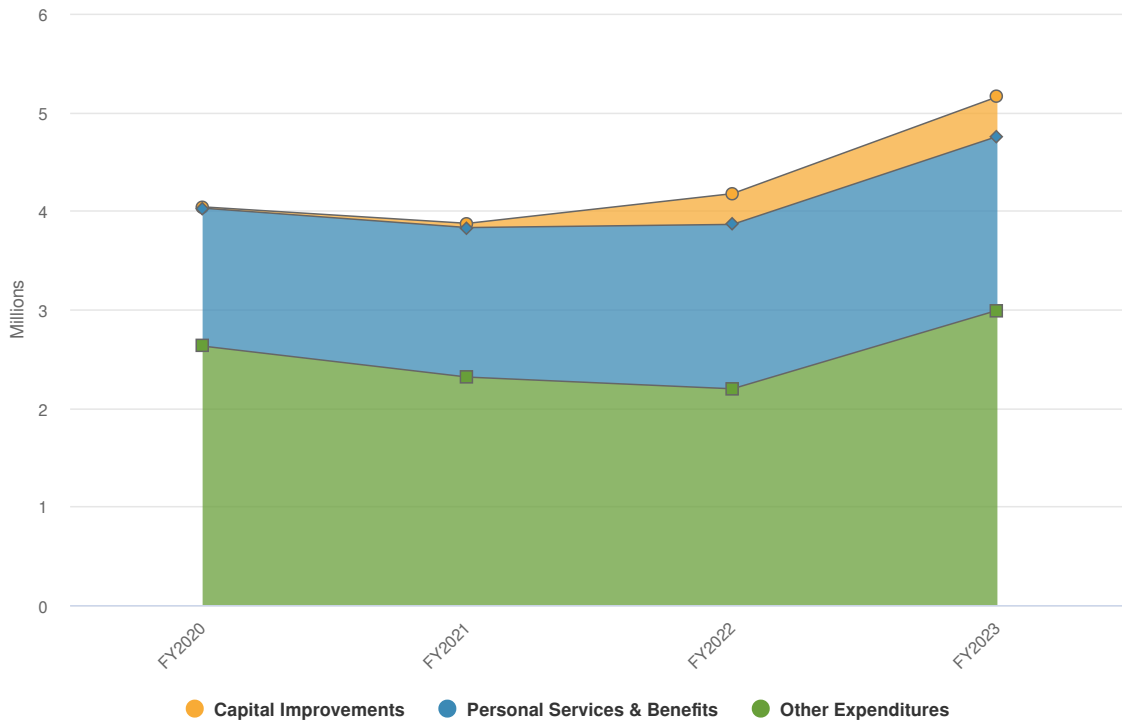
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source						
Licenses & Permits	\$387,458.66	\$430,765.04	\$391,000.00	\$413,436.25	\$416,000.00	6.4%
Intergovernmental Revenue	\$3,226,919.45	\$3,363,198.08	\$4,210,000.00	\$3,406,963.71	\$4,413,000.00	4.8%
Enterprise Revenue	\$0.00	\$0.00	\$0.00	\$4,266.88	\$0.00	0%
Miscellaneous Revenue	\$303,901.80	\$236,257.60	\$278,000.00	\$371,768.22	\$393,000.00	41.4%
<b>Total Revenue Source:</b>	<b>\$3,918,279.91</b>	<b>\$4,030,220.72</b>	<b>\$4,879,000.00</b>	<b>\$4,196,435.06</b>	<b>\$5,222,000.00</b>	<b>7%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



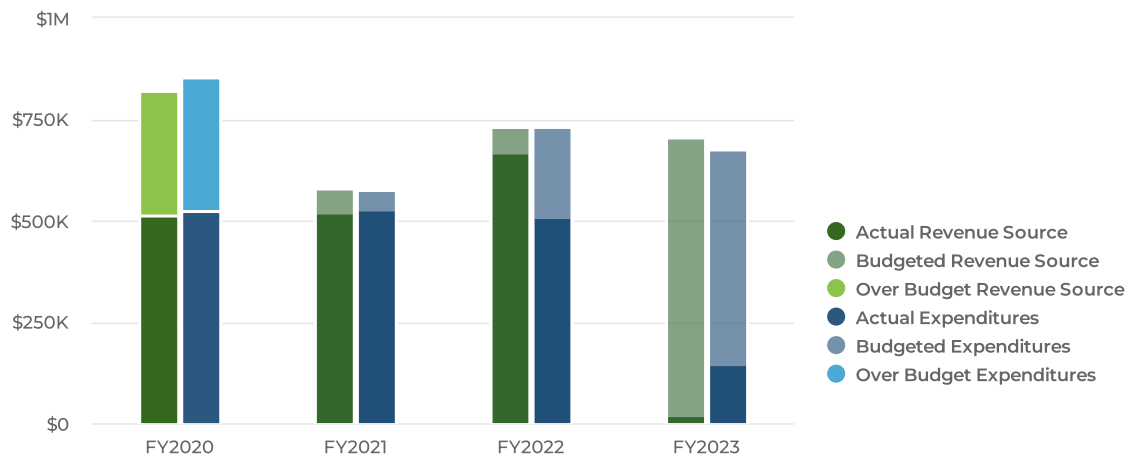
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects						
Personal Services & Benefits	\$1,399,492.77	\$1,516,887.87	\$1,863,431.00	\$1,667,817.77	\$1,764,209.00	-5.3%
Other Expenditures	\$2,627,189.22	\$2,312,476.81	\$2,820,258.00	\$2,193,618.75	\$2,990,071.00	6%
Capital Improvements	\$12,952.01	\$42,727.33	\$172,000.00	\$312,312.49	\$402,000.00	133.7%
<b>Total Expense Objects:</b>	<b>\$4,039,634.00</b>	<b>\$3,872,092.01</b>	<b>\$4,855,689.00</b>	<b>\$4,173,749.01</b>	<b>\$5,156,280.00</b>	<b>6.2%</b>

## Budgetary Highlights

Revenues in 2023 are budgeted to decrease 3.15% compared to the 2022 adopted budget. This includes anticipated decreases in daily parking kiosk collections and monthly parking garage rental. Overall 2023 budgeted expenditures are expected to decrease due to a reduction in planned capital improvements that took place in 2022, but remaining operating expenses in the fund are expected to increase.

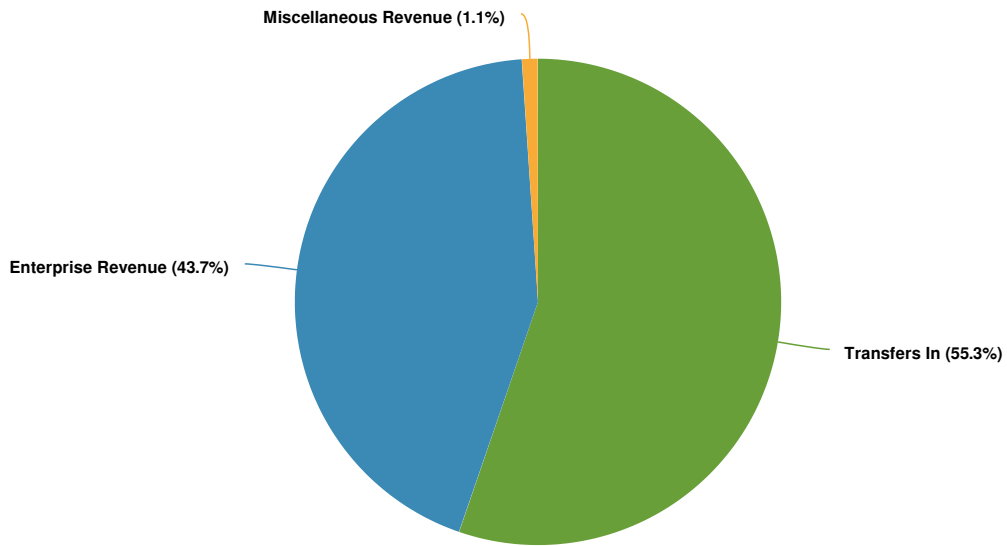
## Summary

The City of Hamilton is projecting revenue of \$708,667 in 2023, which represents a 3.15% decrease over the prior year. Budgeted expenditures are projected to decrease by 7.26%, or \$53,229, to \$679,624 in 2023.

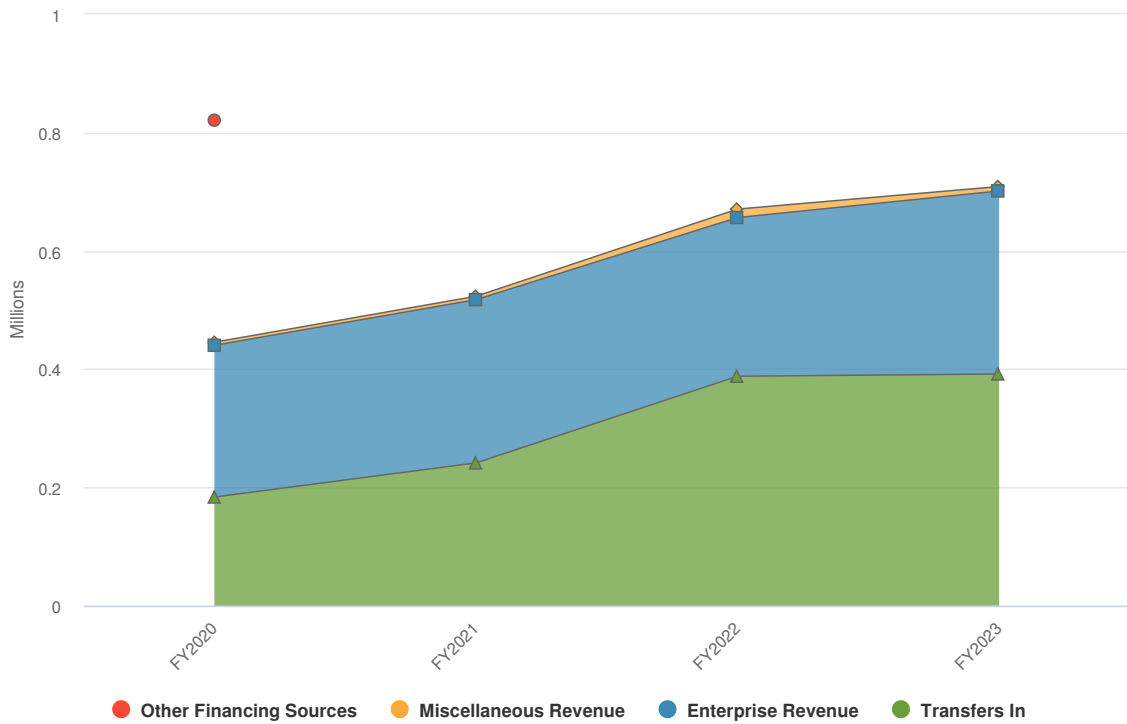


# Revenues by Source

## Projected 2023 Revenues by Source



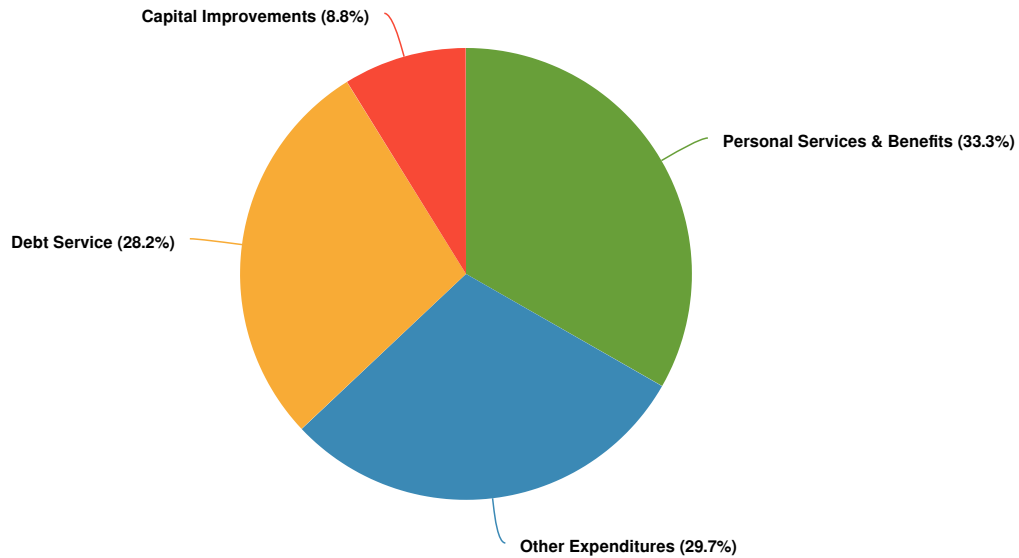
## Budgeted and Historical 2023 Revenues by Source



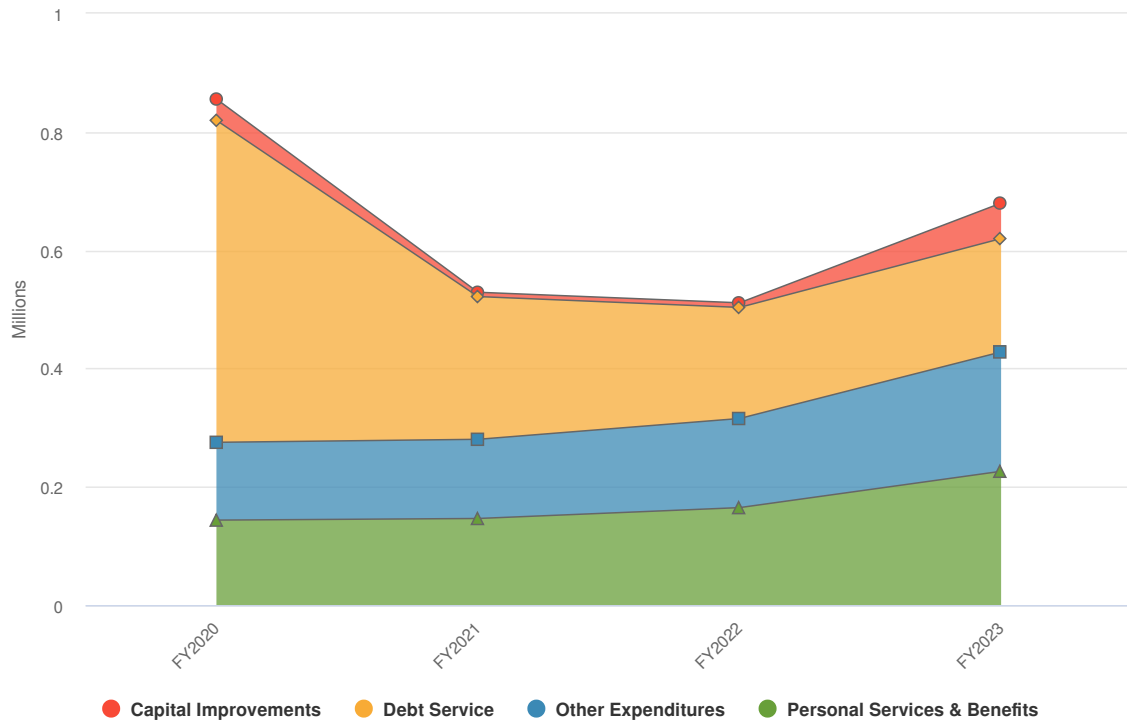
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source						
Other Financing Sources	\$375,392.81	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Enterprise Revenue	\$256,541.65	\$276,047.55	\$336,380.00	\$268,362.39	\$309,500.00	-8%
Transfers In	\$183,646.25	\$241,365.00	\$387,833.00	\$387,833.00	\$391,667.00	1%
Miscellaneous Revenue	\$5,212.17	\$5,653.23	\$7,500.00	\$14,323.78	\$7,500.00	0%
<b>Total Revenue Source:</b>	<b>\$820,792.88</b>	<b>\$523,065.78</b>	<b>\$731,713.00</b>	<b>\$670,519.17</b>	<b>\$708,667.00</b>	<b>-3.1%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects						
Personal Services & Benefits	\$143,597.84	\$146,331.44	\$212,873.00	\$164,708.93	\$226,147.00	6.2%
Other Expenditures	\$131,529.97	\$133,880.91	\$182,147.00	\$150,684.47	\$201,810.00	10.8%
Capital Improvements	\$35,975.00	\$7,300.00	\$150,000.00	\$7,811.60	\$60,000.00	-60%
Debt Service	\$544,454.85	\$241,365.00	\$187,833.00	\$187,833.00	\$191,667.00	2%
<b>Total Expense Objects:</b>	<b>\$855,557.66</b>	<b>\$528,877.35</b>	<b>\$732,853.00</b>	<b>\$511,038.00</b>	<b>\$679,624.00</b>	<b>-7.3%</b>



## Golf Fund

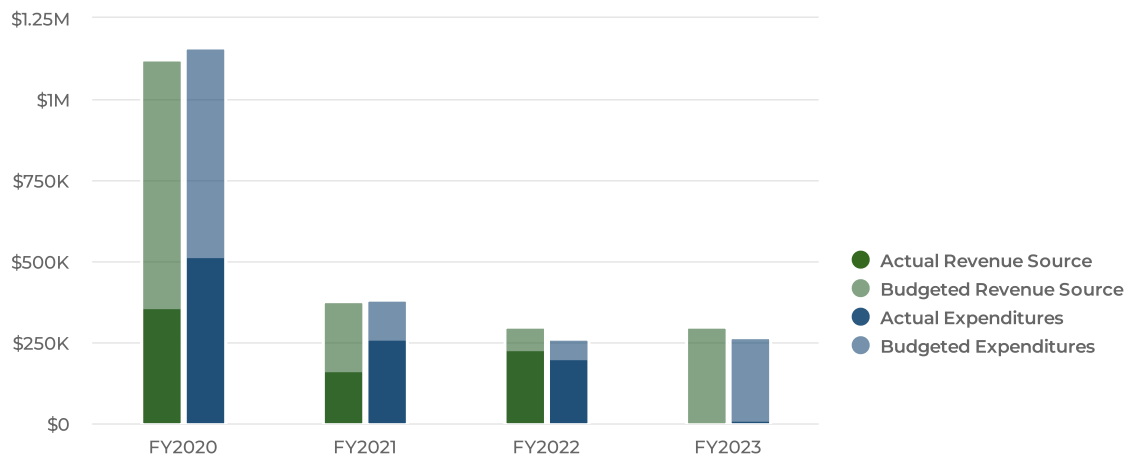
The Golf Course Fund accounts for all revenues and expenditures for the Twin Run and Potter's Park municipal golf courses. The City's golf courses are currently operated by the Hamilton Parks Conservancy. The City provides management services to the golf courses and also pays debt service on outstanding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

### Budgetary Highlights

Projected golf revenues were significantly reduced beginning in 2021 due to the transfer of operations of the City's golf courses to the Hamilton Parks Conservancy. Revenues for greens fees, cart rentals, concessions, etc. are recorded by the Parks Conservancy. The major revenue source budgeted in 2023 is for reimbursement from the Parks Conservancy for one City employee that provides management services at the City's golf courses. Budgeted expenditures are also down significantly as the number of City employees providing management services for the golf courses was reduced from two in 2021 to one in 2022.

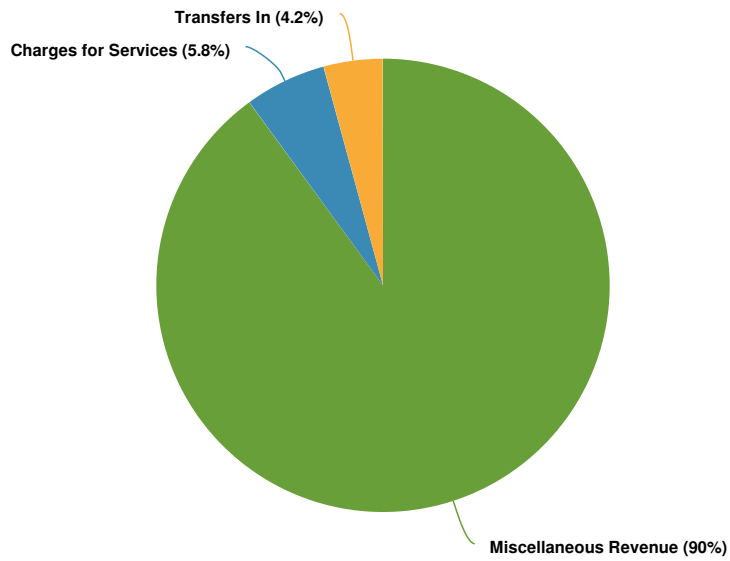
### Summary

The City of Hamilton is projecting \$300,324 of revenue in 2023, which represents no change from the prior year. Budgeted expenditures are projected to increase slightly due to increases in salary and benefits for the one City employee.

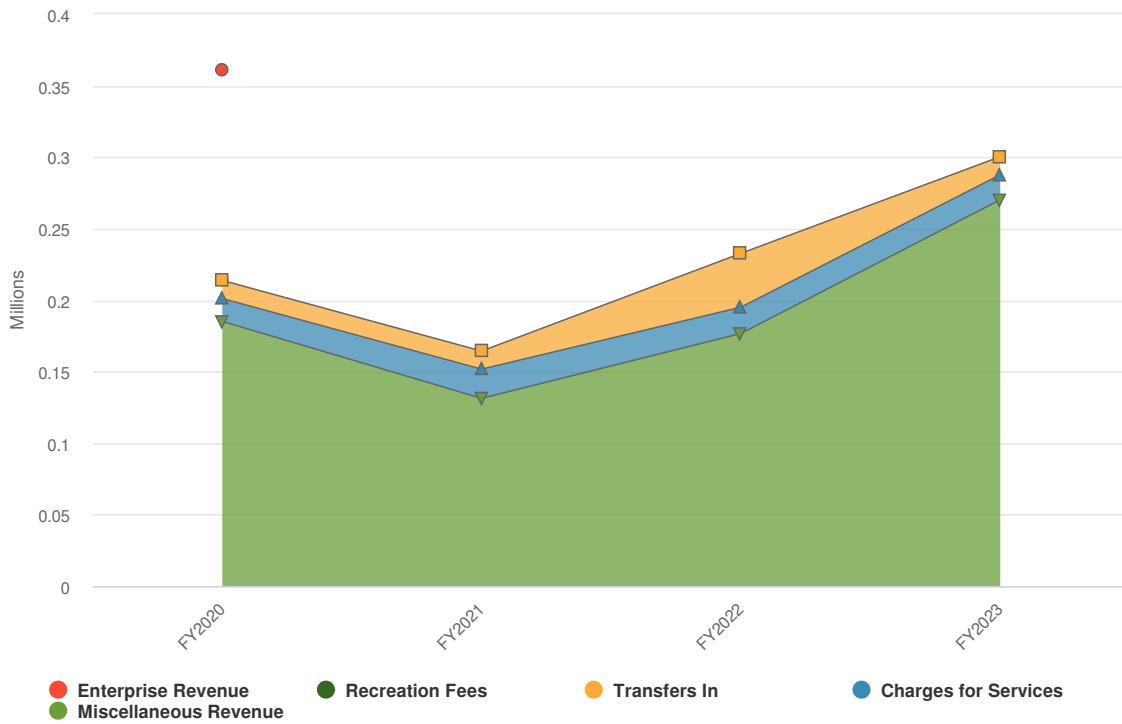


# Revenues by Source

## Projected 2023 Revenues by Source



## Budgeted and Historical 2023 Revenues by Source

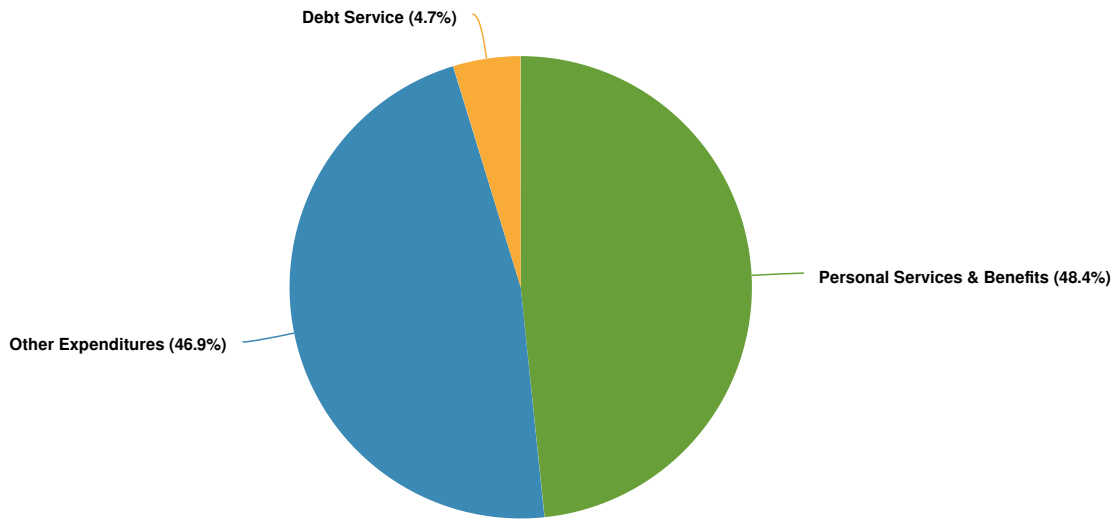




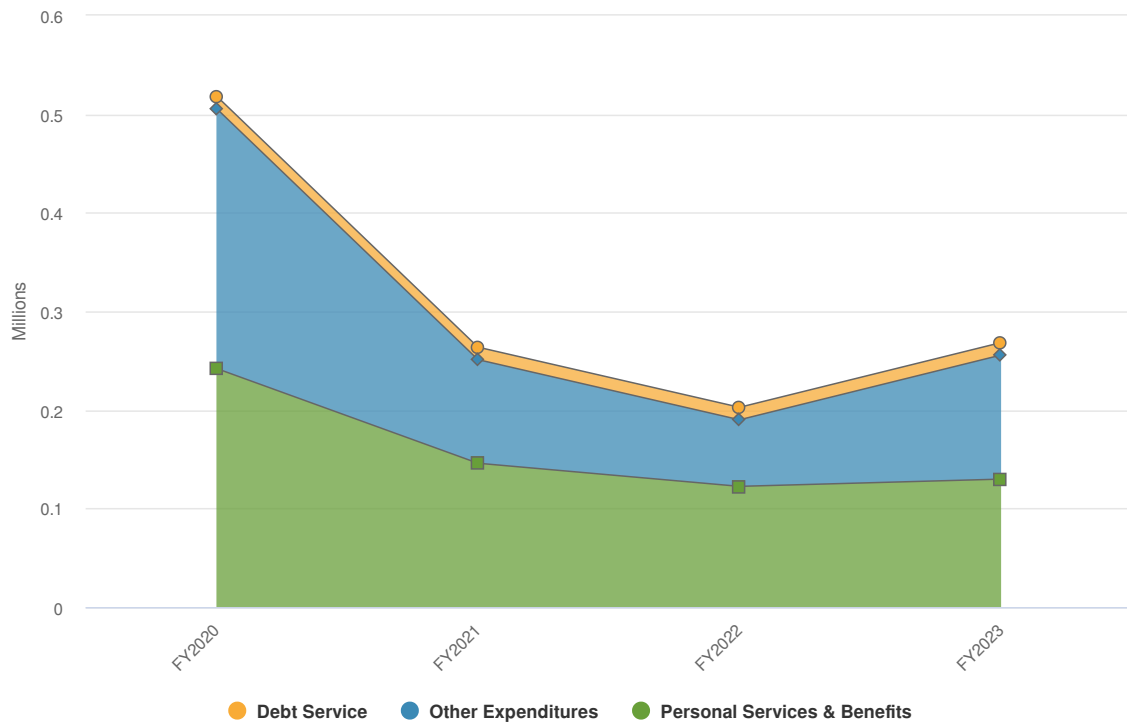
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source						
Charges for Services	\$16,002.25	\$20,439.26	\$17,457.00	\$18,402.56	\$17,457.00	0%
Enterprise Revenue	\$147,495.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Recreation Fees	\$139.75	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Transfers In	\$12,667.00	\$12,665.58	\$12,667.00	\$37,666.16	\$12,667.00	0%
Miscellaneous Revenue	\$185,123.92	\$131,284.33	\$270,200.00	\$176,658.49	\$270,200.00	0%
<b>Total Revenue Source:</b>	<b>\$361,427.92</b>	<b>\$164,389.17</b>	<b>\$300,324.00</b>	<b>\$232,727.21</b>	<b>\$300,324.00</b>	<b>0%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects						
Personal Services & Benefits	\$242,042.84	\$145,885.56	\$125,392.00	\$122,419.80	\$129,773.00	3.5%
Other Expenditures	\$263,795.50	\$105,100.51	\$125,880.00	\$67,550.81	\$125,880.00	0%
Debt Service	\$12,671.57	\$12,666.28	\$12,667.00	\$12,666.16	\$12,667.00	0%
<b>Total Expense Objects:</b>	<b>\$518,509.91</b>	<b>\$263,652.35</b>	<b>\$263,939.00</b>	<b>\$202,636.77</b>	<b>\$268,320.00</b>	<b>1.7%</b>



## CDBG Funds

*The various Community Development Block Grant (CDBG) Funds are used to account for grant funding received from the Community Development Block Grant Program of the U.S. Department of Housing and Urban Development (HUD). CDBG funding can be used to carry out a wide range of community development activities directed toward revitalizing neighborhoods, economic development, and providing improved community facilities and services.*

## Budgetary Highlights

The City annually receives Federal grant funds under the Community Development Block Grant (CDBG) program. CDBG funding is a key component in assisting very low, low, and moderate income City residents and provides ways to eliminate slum and blighting influences in the community. CDBG focuses on housing, public services, public facilities/improvements, acquisition and economic development. The budget for CDBG funds is not included in the City's annual appropriations ordinance and therefore, budget and actual revenue and expenditure information is not included in this book. This program is on a May 1 to April 30 fiscal year and the budget is approved by Council through the City's Annual Action Plan. A copy of the City of Hamilton's most recent 2022-2023 Annual Action Plan can be found on the City's website at <https://www.hamilton-oh.gov/finance>.





## HOME Funds

*The various Home Investment Partnerships (HOME) Funds are used to account for grant funding received from the Home Investment Partnerships Grant Program of the U.S. Department of Housing and Urban Development (HUD). HOME funding can be used for a wide range of activities that build, buy, and/or rehabilitate affordable housing for rent or homeownership or provide direct rental assistance to low income residents.*

## Budgetary Highlights

The various Home Investment Partnerships (HOME) Funds are used to account for grant funding received from the Home Investment Partnerships Grant Program of the U.S. Department of Housing and Urban Development (HUD). HOME funding can be used for a wide range of activities that build, buy, and/or rehabilitate affordable housing for rent or homeownership or provide direct rental assistance to low income residents. The budget for HOME funds is not included in the City's annual appropriations ordinance and therefore, budget and actual revenue and expenditure information is not included in this book. This program is on a May 1 to April 30 fiscal year and the budget is approved by Council through the City's Annual Action Plan. A copy of the City of Hamilton's most recent 2022-2023 Annual Action Plan can be found on the City's website at <https://www.hamilton-oh.gov/finance>.





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

*Special Revenue funds with 2023 budget expenditures of less than \$250,000 include the following funds. The historical and adopted expenditures for these funds are included. The 2023 budget amount for each fund is balanced within the available resources of that fund.*

### **Fund Descriptions**

#### **Hamilton Municipal Court Security Projects Fund**

This fund obtains its revenue from certain fees imposed by the Hamilton Municipal Court on cases and is used to offset the court's costs for special security services that are periodically needed.

#### **Hamilton Municipal Court Special Projects Fund**

This fund obtains its revenue from certain fees imposed by the Hamilton Municipal Court on cases and is used to offset the court's costs associated with mental health evaluations for individuals with cases before the court.

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

Proceeds from the fund support EmPower Hamilton.

#### **Hamilton Municipal Court Capital Improvement Fund**

This fund obtains its revenue from certain fees imposed by the Hamilton Municipal Court on cases and is used for various capital improvement needs of the court.

#### **Dispute Resolution Proceeds Fund**

This fund obtains its revenues from certain fees imposed by the Hamilton Municipal Court on civil cases and is used for dispute resolution activities performed by the court.

#### **Justice Assistance Grant Fund**

This fund is used to account for grant funding received from the U.S. Department of Justice's Justice Assistance Grant (JAG) Program. The JAG Program provides states, tribes, and local governments with critical funding necessary to support a range of program areas including law enforcement, prosecution and courts, crime prevention and education, corrections and community corrections, drug treatment and enforcement, planning, evaluation, technology improvement, and crime victim and witness initiatives.

#### **Law Enforcement Trust Fund**

This fund is used to account for revenue from seized and forfeited vehicles and to account for fund expenditures which must be used for law enforcement purposes.

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

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

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

This fund is used to account for revenue from fines related to drug offenses and to account for fund expenditures which must be used for drug law enforcement purposes.

#### **DUI Enforcement & Education Trust Fund**

This fund is used to account for revenue from fines related to Operating a Motor Vehicle Impaired (OVI) offenses and to account for fund expenditures which must be used for OVI law enforcement purposes.

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

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



# Fund Descriptions (Continued)

## Kathryn Weiland Trust Income Fund

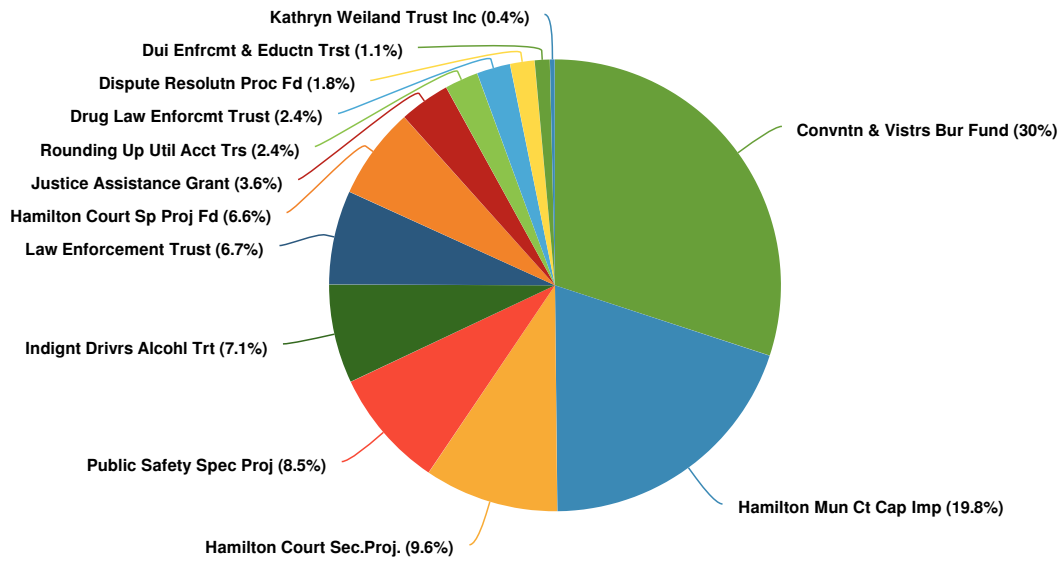
This special revenue fund is used for the Health Department's nursing budget.

## Convention & Visitors Bureau Fund

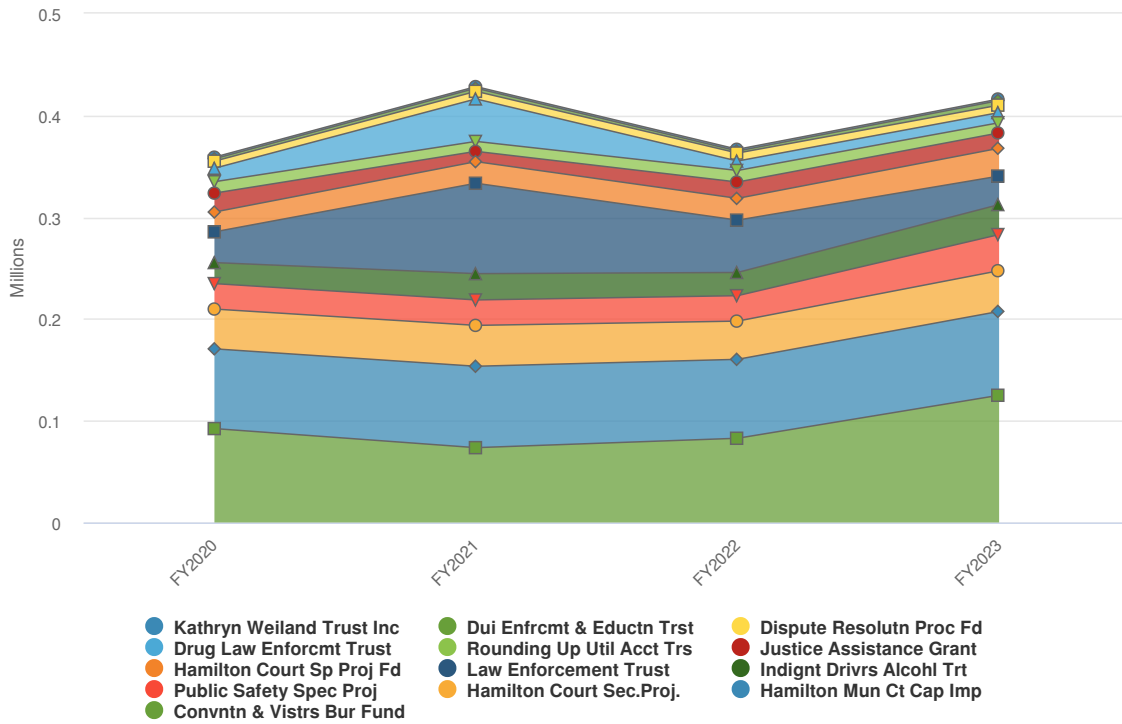
This fund is used to account for the Hotel/Motel Tax levied on guests staying at a hotel or motel within the City of Hamilton. Of the amount collected, 50% is distributed to the Butler County Convention & Visitors Bureau and 50% is distributed to the City as General Fund revenue.

## Revenue by Fund

### 2023 Revenue by Fund



### Budgeted and Historical 2023 Revenue by Fund



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Hamilton Court Sec.Proj.						
Fines and Forfeits	\$39,093.05	\$40,172.12	\$41,545.00	\$37,551.06	\$40,000.00	-3.7%
<b>Total Hamilton Court Sec.Proj.:</b>	<b>\$39,093.05</b>	<b>\$40,172.12</b>	<b>\$41,545.00</b>	<b>\$37,551.06</b>	<b>\$40,000.00</b>	<b>-3.7%</b>
Hamilton Court Sp Proj Fd						
Fines and Forfeits	\$19,479.77	\$21,261.55	\$27,370.00	\$21,383.59	\$27,370.00	0%
<b>Total Hamilton Court Sp Proj Fd:</b>	<b>\$19,479.77</b>	<b>\$21,261.55</b>	<b>\$27,370.00</b>	<b>\$21,383.59</b>	<b>\$27,370.00</b>	<b>0%</b>
Rounding Up Util Acct Trs						
Miscellaneous Revenue	\$11,199.42	\$9,777.18	\$9,500.00	\$11,376.44	\$10,000.00	5.3%
<b>Total Rounding Up Util Acct Trs:</b>	<b>\$11,199.42</b>	<b>\$9,777.18</b>	<b>\$9,500.00</b>	<b>\$11,376.44</b>	<b>\$10,000.00</b>	<b>5.3%</b>
Hamilton Mun Ct Cap Imp						
Charges for Services	\$78,353.47	\$79,976.37	\$82,406.00	\$77,554.15	\$82,406.00	0%
<b>Total Hamilton Mun Ct Cap Imp:</b>	<b>\$78,353.47</b>	<b>\$79,976.37</b>	<b>\$82,406.00</b>	<b>\$77,554.15</b>	<b>\$82,406.00</b>	<b>0%</b>
Dispute Resolutn Proc Fd						



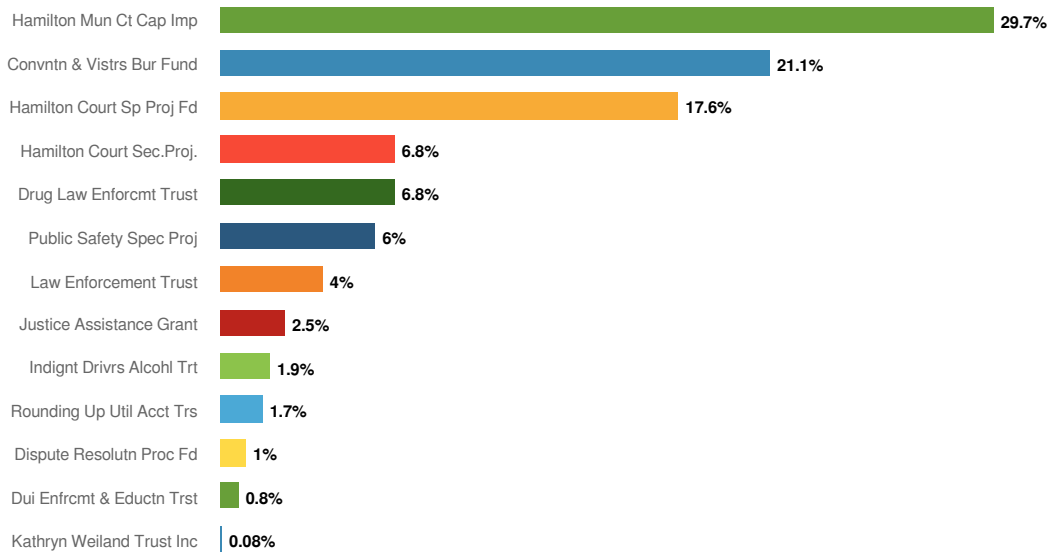
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Charges for Services	\$6,942.00	\$7,467.00	\$7,300.00	\$7,857.00	\$7,300.00	0%
<b>Total Dispute Resolutn Proc Fd:</b>	<b>\$6,942.00</b>	<b>\$7,467.00</b>	<b>\$7,300.00</b>	<b>\$7,857.00</b>	<b>\$7,300.00</b>	<b>0%</b>
Justice Assistance Grant						
Intergovernmental Revenue	\$18,572.00	\$10,087.00	\$20,329.00	\$16,050.00	\$15,056.00	-25.9%
<b>Total Justice Assistance Grant:</b>	<b>\$18,572.00</b>	<b>\$10,087.00</b>	<b>\$20,329.00</b>	<b>\$16,050.00</b>	<b>\$15,056.00</b>	<b>-25.9%</b>
Law Enforcement Trust						
Fines and Forfeits	\$14,972.32	\$15,045.89	\$18,000.00	\$10,844.35	\$18,000.00	0%
Miscellaneous Revenue	\$15,221.28	\$73,777.91	\$10,000.00	\$40,579.65	\$10,000.00	0%
<b>Total Law Enforcement Trust:</b>	<b>\$30,193.60</b>	<b>\$88,823.80</b>	<b>\$28,000.00</b>	<b>\$51,424.00</b>	<b>\$28,000.00</b>	<b>0%</b>
Public Safety Spec Proj						
Miscellaneous Revenue	\$25,000.00	\$25,000.00	\$30,500.00	\$25,000.00	\$35,500.00	16.4%
<b>Total Public Safety Spec Proj:</b>	<b>\$25,000.00</b>	<b>\$25,000.00</b>	<b>\$30,500.00</b>	<b>\$25,000.00</b>	<b>\$35,500.00</b>	<b>16.4%</b>
Drug Law Enforcmt Trust						
Fines and Forfeits	\$13,238.25	\$41,740.75	\$10,000.00	\$9,261.00	\$10,000.00	0%
<b>Total Drug Law Enforcmt Trust:</b>	<b>\$13,238.25</b>	<b>\$41,740.75</b>	<b>\$10,000.00</b>	<b>\$9,261.00</b>	<b>\$10,000.00</b>	<b>0%</b>
Dui Enfrmnt & Eductn Trst						
Charges for Services	\$2,364.00	\$3,103.00	\$4,500.00	\$2,015.00	\$4,500.00	0%
<b>Total Dui Enfrmnt &amp; Eductn Trst:</b>	<b>\$2,364.00</b>	<b>\$3,103.00</b>	<b>\$4,500.00</b>	<b>\$2,015.00</b>	<b>\$4,500.00</b>	<b>0%</b>
Indignt Drivr Alcohol Trt						
Charges for Services	\$13,237.82	\$17,608.52	\$18,255.00	\$15,151.90	\$18,255.00	0%
Fines and Forfeits	\$7,412.33	\$8,226.19	\$11,200.00	\$7,643.34	\$11,200.00	0%
<b>Total Indignt Drivr Alcohol Trt:</b>	<b>\$20,650.15</b>	<b>\$25,834.71</b>	<b>\$29,455.00</b>	<b>\$22,795.24</b>	<b>\$29,455.00</b>	<b>0%</b>
Kathryn Weiland Trust Inc						
Intergovernmental Revenue	\$1,461.00	\$1,475.00	\$1,425.00	\$1,537.00	\$1,425.00	0%
Miscellaneous Revenue	\$136.20	\$68.82	\$70.00	\$134.13	\$70.00	0%
<b>Total Kathryn Weiland Trust Inc:</b>	<b>\$1,597.20</b>	<b>\$1,543.82</b>	<b>\$1,495.00</b>	<b>\$1,671.13</b>	<b>\$1,495.00</b>	<b>0%</b>
Convntn & Vistrs Bur Fund						
Taxes	\$92,264.57	\$73,507.34	\$100,000.00	\$82,742.66	\$125,000.00	25%



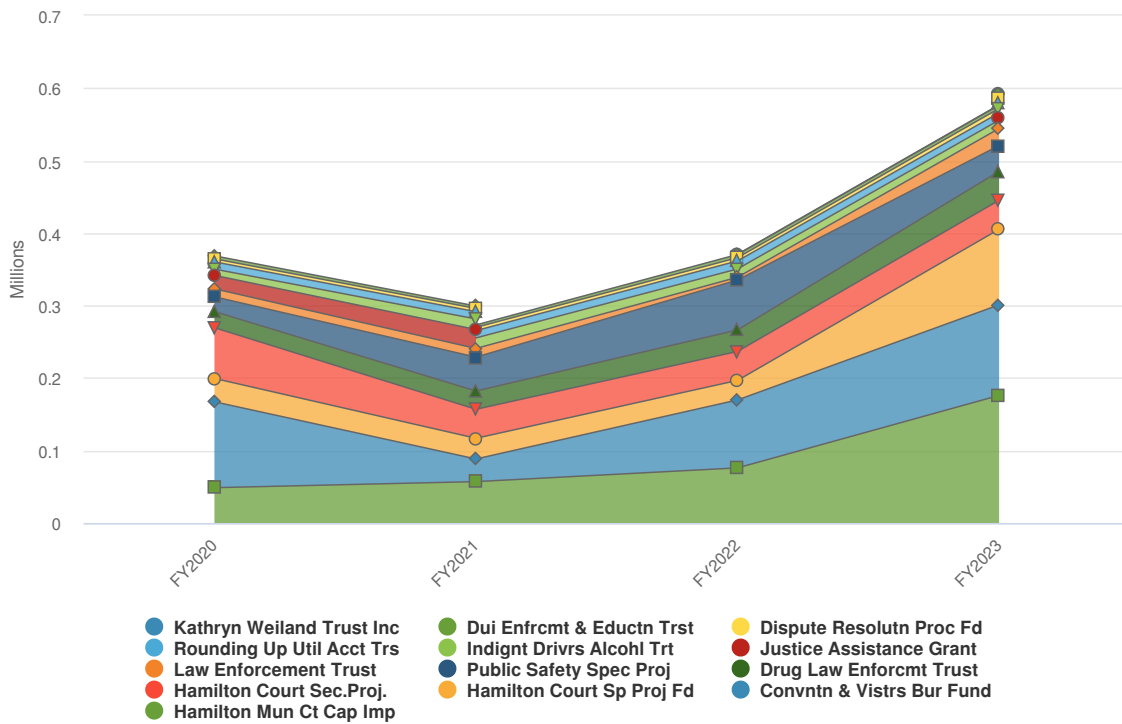
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
<b>Total Convntn &amp; Vistrs Bur Fund:</b>	\$92,264.57	\$73,507.34	\$100,000.00	\$82,742.66	\$125,000.00	25%
<b>Total:</b>	\$358,947.48	\$428,294.64	\$392,400.00	\$366,681.27	\$416,082.00	6%

## Expenditures by Fund

### 2023 Expenditures by Fund



### Budgeted and Historical 2023 Expenditures by Fund



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Hamilton Court Sec.Proj.						
Other Expenditures	\$70,000.00	\$40,000.00	\$40,000.00	\$40,000.00	\$40,000.00	0%
<b>Total Hamilton Court Sec.Proj.:</b>	<b>\$70,000.00</b>	<b>\$40,000.00</b>	<b>\$40,000.00</b>	<b>\$40,000.00</b>	<b>\$40,000.00</b>	<b>0%</b>
Hamilton Court Sp Proj Fd						
Other Expenditures	\$32,225.00	\$28,565.00	\$29,250.00	\$26,965.00	\$29,250.00	0%
Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$75,000.00	N/A
<b>Total Hamilton Court Sp Proj Fd:</b>	<b>\$32,225.00</b>	<b>\$28,565.00</b>	<b>\$29,250.00</b>	<b>\$26,965.00</b>	<b>\$104,250.00</b>	<b>256.4%</b>
Rounding Up Util Acct Trs						
Other Expenditures	\$10,015.05	\$10,020.62	\$9,500.00	\$11,046.51	\$10,000.00	5.3%
<b>Total Rounding Up Util Acct Trs:</b>	<b>\$10,015.05</b>	<b>\$10,020.62</b>	<b>\$9,500.00</b>	<b>\$11,046.51</b>	<b>\$10,000.00</b>	<b>5.3%</b>
Hamilton Mun Ct Cap Imp						
Other Expenditures	\$48,676.89	\$57,058.92	\$76,000.00	\$76,000.00	\$176,000.00	131.6%
<b>Total Hamilton Mun Ct Cap Imp:</b>	<b>\$48,676.89</b>	<b>\$57,058.92</b>	<b>\$76,000.00</b>	<b>\$76,000.00</b>	<b>\$176,000.00</b>	<b>131.6%</b>



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Dispute Resolutn Proc Fd						
Personal Services & Benefits	\$4,145.88	\$4,495.05	\$5,022.00	\$4,489.93	\$5,074.00	1%
Other Expenditures	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	0%
<b>Total Dispute Resolutn Proc Fd:</b>	<b>\$4,145.88</b>	<b>\$4,495.05</b>	<b>\$6,022.00</b>	<b>\$4,489.93</b>	<b>\$6,074.00</b>	<b>0.9%</b>
Justice Assistance Grant						
Other Expenditures	\$0.00	\$10,087.00	\$0.00	\$0.00	\$0.00	N/A
Capital Improvements	\$18,572.00	\$16,050.00	\$20,329.00	\$0.00	\$15,056.00	-25.9%
<b>Total Justice Assistance Grant:</b>	<b>\$18,572.00</b>	<b>\$26,137.00</b>	<b>\$20,329.00</b>	<b>\$0.00</b>	<b>\$15,056.00</b>	<b>-25.9%</b>
Law Enforcement Trust						
Other Expenditures	\$11,013.05	\$11,980.12	\$23,600.00	\$3,869.07	\$23,600.00	0%
<b>Total Law Enforcement Trust:</b>	<b>\$11,013.05</b>	<b>\$11,980.12</b>	<b>\$23,600.00</b>	<b>\$3,869.07</b>	<b>\$23,600.00</b>	<b>0%</b>
Public Safety Spec Proj						
Personal Services & Benefits	\$14,676.39	\$13,197.81	\$45,250.00	\$44,241.31	\$10,500.00	-76.8%
Other Expenditures	\$5,716.24	\$33,510.84	\$46,000.00	\$24,592.49	\$25,000.00	-45.7%
<b>Total Public Safety Spec Proj:</b>	<b>\$20,392.63</b>	<b>\$46,708.65</b>	<b>\$91,250.00</b>	<b>\$68,833.80</b>	<b>\$35,500.00</b>	<b>-61.1%</b>
Drug Law Enforcmt Trust						
Other Expenditures	\$22,248.07	\$25,218.10	\$40,000.00	\$29,618.53	\$40,000.00	0%
<b>Total Drug Law Enforcmt Trust:</b>	<b>\$22,248.07</b>	<b>\$25,218.10</b>	<b>\$40,000.00</b>	<b>\$29,618.53</b>	<b>\$40,000.00</b>	<b>0%</b>
Dui Enfrcmt & Eductn Trst						
Other Expenditures	\$4,163.93	\$3,345.80	\$4,500.00	\$4,396.07	\$4,500.00	0%
<b>Total Dui Enfrcmt &amp; Eductn Trst:</b>	<b>\$4,163.93</b>	<b>\$3,345.80</b>	<b>\$4,500.00</b>	<b>\$4,396.07</b>	<b>\$4,500.00</b>	<b>0%</b>
Indignt Drivr Alcohol Trt						
Other Expenditures	\$8,610.00	\$14,562.00	\$11,480.00	\$11,480.00	\$11,480.00	0%
<b>Total Indignt Drivr Alcohol Trt:</b>	<b>\$8,610.00</b>	<b>\$14,562.00</b>	<b>\$11,480.00</b>	<b>\$11,480.00</b>	<b>\$11,480.00</b>	<b>0%</b>
Kathryn Weiland Trust Inc						
Other Expenditures	\$0.00	\$0.00	\$500.00	\$270.18	\$500.00	0%
<b>Total Kathryn Weiland Trust Inc:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$500.00</b>	<b>\$270.18</b>	<b>\$500.00</b>	<b>0%</b>
Convntn & Vistrs Bur Fund						

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Other Expenditures	\$118,528.41	\$31,250.00	\$100,000.00	\$93,750.00	\$125,000.00	25%
<b>Total Convntn &amp; Vistrs Bur Fund:</b>	<b>\$118,528.41</b>	<b>\$31,250.00</b>	<b>\$100,000.00</b>	<b>\$93,750.00</b>	<b>\$125,000.00</b>	<b>25%</b>
<b>Total:</b>	<b>\$368,590.91</b>	<b>\$299,341.26</b>	<b>\$452,431.00</b>	<b>\$370,719.09</b>	<b>\$591,960.00</b>	<b>30.8%</b>



## Special Assessments Fund

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

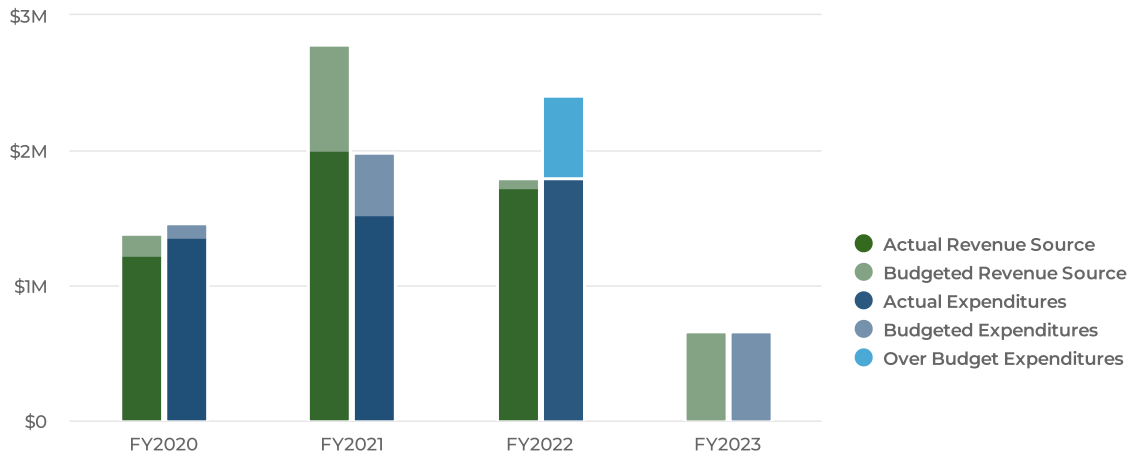
Revenue is generated from payments made by property owners assessed for concrete work performed by City contractors. Expenses occur during construction performed by City contractors. The Special Assessments Fund is budgeted to pay contractors until the assessments reimburse this fund. Final assessments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

### Budgetary Highlights

The Special Assessments Fund will receive approximately \$669,704 in revenue from special assessment charges in 2023. These funds will be used to repay two 5-year internal notes issued by the City's Central Benefits Fund. Total debt service due in 2023 totals \$669,704. In 2021, the City decided to create a new fund each year to account for the annual concrete repair and resurfacing program. Therefore, no capital expenditures are budgeted in this fund for 2023, the 2023 program is budgeted in the Sidewalk Special Assessments - 2023 Fund.

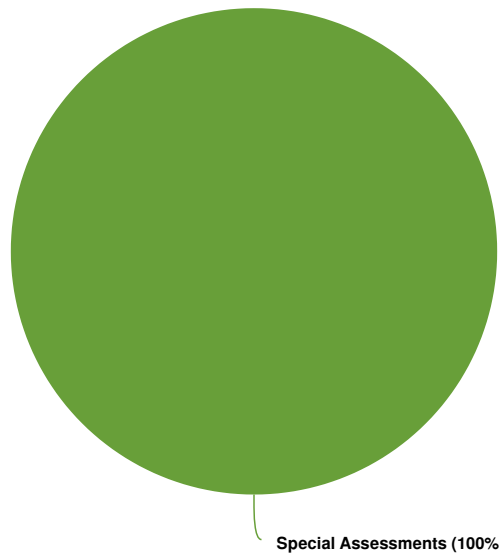
### Summary

The City of Hamilton is projecting revenue of \$669,704 in 2023, which represents a 62.88% decrease over the prior year. The 2022 Adopted Budget included debt proceeds of \$1,412,372. Budgeted expenditures are projected to decrease by 62.88%, or \$1,134,668, to \$669,704 in 2023.

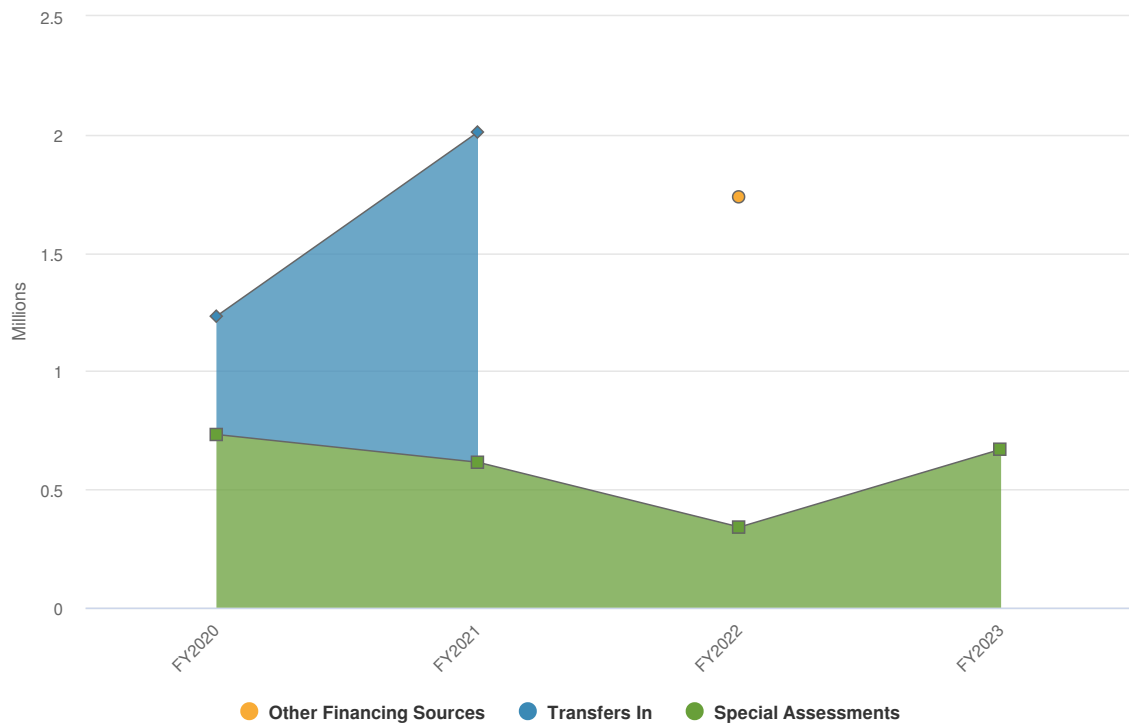


# Revenues by Source

## Projected 2023 Revenues by Source



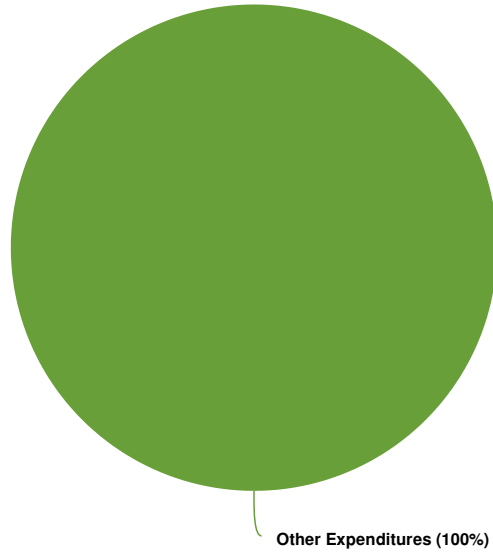
## Budgeted and Historical 2023 Revenues by Source



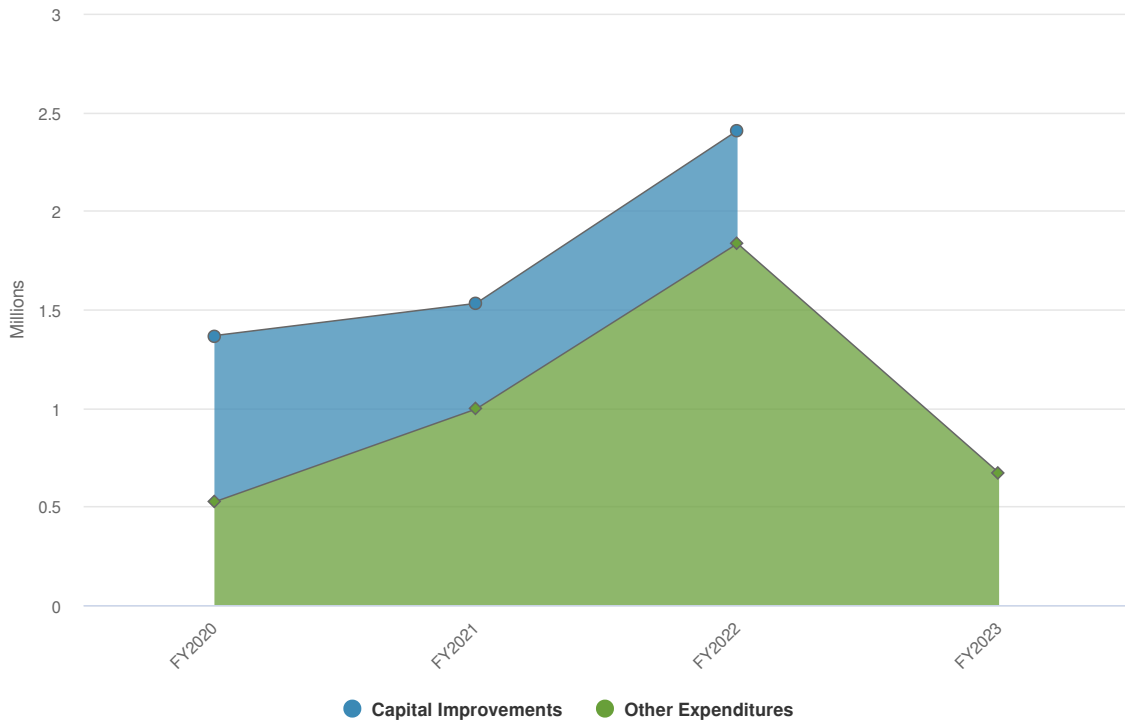
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source						
Other Financing Sources	\$0.00	\$0.00	\$1,412,372.00	\$1,395,836.00	\$0.00	-100%
Special Assessments	\$731,912.39	\$614,554.28	\$392,000.00	\$340,644.54	\$669,704.00	70.8%
Transfers In	\$500,000.00	\$1,395,836.00	\$0.00	\$0.00	\$0.00	N/A
<b>Total Revenue Source:</b>	<b>\$1,231,912.39</b>	<b>\$2,010,390.28</b>	<b>\$1,804,372.00</b>	<b>\$1,736,480.54</b>	<b>\$669,704.00</b>	<b>-62.9%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects						
Other Expenditures	\$523,129.28	\$993,893.87	\$1,804,372.00	\$1,833,539.05	\$669,704.00	-62.9%
Capital Improvements	\$843,602.67	\$536,243.56	\$0.00	\$573,694.03	\$0.00	0%
<b>Total Expense Objects:</b>	<b>\$1,366,731.95</b>	<b>\$1,530,137.43</b>	<b>\$1,804,372.00</b>	<b>\$2,407,233.08</b>	<b>\$669,704.00</b>	<b>-62.9%</b>





## TIF and RID Funds

The Tax Increment Financing (TIF)/Residential Incentive District (RID) Funds are used to account for revenues and expenditures related to the TIF/RID districts.

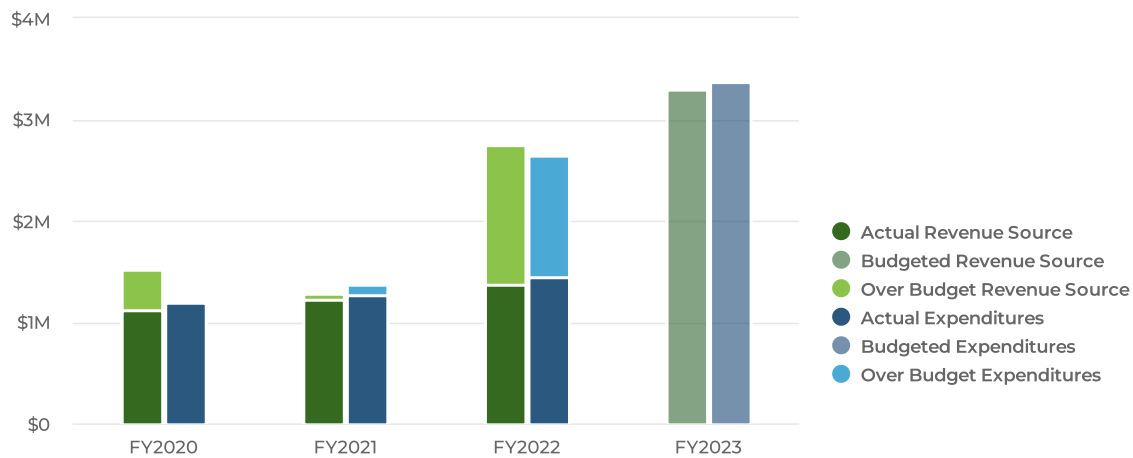
Transactions support improvements that directly benefit subject properties as defined in City ordinances and project agreements.

## Budgetary Highlights

At the end of 2020, the Butler County, Ohio Auditor performed a countywide triennial update on property values based on sales from 2017-2019. The triennial update in 2020 indicated that the real estate market improved across the county as unemployment rates decrease and the economy continues to improve. Also, the created two new TIF funds in 2022 that were not included in the 2022 Adopted Budget, the Champion Mill Sports Complex TIF Fund and the Twin Run MPITIE Fund. The Champion Mill Sports Complex TIF Fund is used to account for payments in lieu of taxes received from the Champion Mill Sports Complex owner to retire Tax Increment Financing bonds issued in 2020 by the Hamilton Community Authority to fund infrastructure improvements at the sports complex site. As a result, adopted revenue and expenditures for 2023 are budgeted significantly higher compared to 2022.

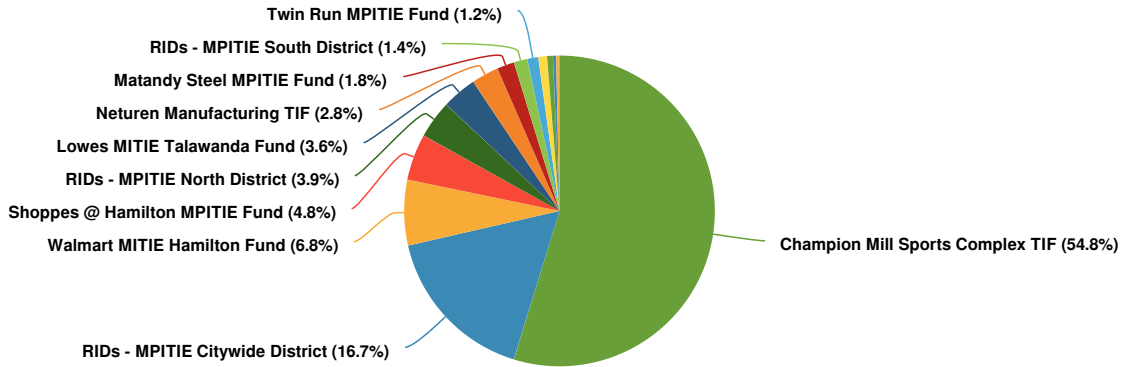
## Summary

The City of Hamilton is projecting \$3,303,100 of revenue in 2023, which represents a 140.23% increase over the prior year adopted budget. Budgeted expenditures are projected to increase by 133.46%, or \$1,928,100, to \$3,372,807 in 2023. \$1.8 million of this increase is due to the TIF collections for the Champion Mill Spooky Nook Sports Complex that are remitted to the Hamilton Community Authority for repayment of debt issued by the Authority.

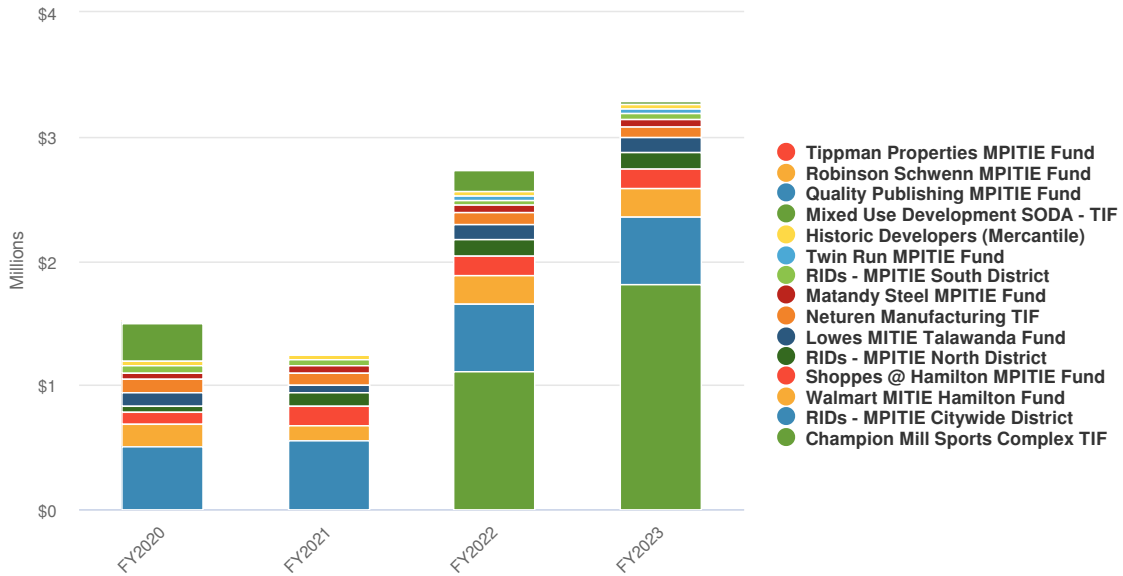


# Revenue by Fund

## 2023 Revenue by Fund



## Budgeted and Historical 2023 Revenue by Fund

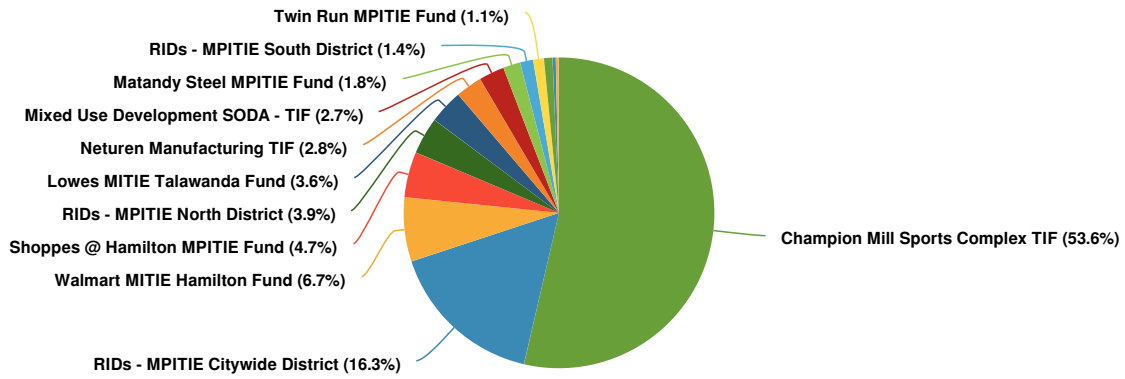


Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Lowes MITIE Talawanda Fund						
Taxes	\$100,855.48	\$63,005.94	\$105,000.00	\$122,727.91	\$120,000.00	14.3%
<b>Total Lowes MITIE Talawanda Fund:</b>	<b>\$100,855.48</b>	<b>\$63,005.94</b>	<b>\$105,000.00</b>	<b>\$122,727.91</b>	<b>\$120,000.00</b>	<b>14.3%</b>
Walmart MITIE Hamilton Fund						
Taxes	\$179,693.76	\$116,181.67	\$180,000.00	\$227,923.27	\$225,000.00	25%
<b>Total Walmart MITIE Hamilton Fund:</b>	<b>\$179,693.76</b>	<b>\$116,181.67</b>	<b>\$180,000.00</b>	<b>\$227,923.27</b>	<b>\$225,000.00</b>	<b>25%</b>
Matandy Steel MPITIE Fund						
Taxes	\$48,856.88	\$61,633.94	\$60,000.00	\$59,113.66	\$60,000.00	0%
<b>Total Matandy Steel MPITIE Fund:</b>	<b>\$48,856.88</b>	<b>\$61,633.94</b>	<b>\$60,000.00</b>	<b>\$59,113.66</b>	<b>\$60,000.00</b>	<b>0%</b>
Robinson Schwenn MPITIE Fund						
Taxes	\$4,422.76	\$9,151.66	\$9,100.00	\$8,777.44	\$9,100.00	0%
<b>Total Robinson Schwenn MPITIE Fund:</b>	<b>\$4,422.76</b>	<b>\$9,151.66</b>	<b>\$9,100.00</b>	<b>\$8,777.44</b>	<b>\$9,100.00</b>	<b>0%</b>
RIDs - MPITIE Citywide District						
Taxes	\$512,083.67	\$554,585.39	\$550,000.00	\$547,868.69	\$550,000.00	0%
<b>Total RIDs - MPITIE Citywide District:</b>	<b>\$512,083.67</b>	<b>\$554,585.39</b>	<b>\$550,000.00</b>	<b>\$547,868.69</b>	<b>\$550,000.00</b>	<b>0%</b>
RIDs - MPITIE North District						
Taxes	\$58,607.77	\$108,808.82	\$100,000.00	\$130,971.37	\$130,000.00	30%
<b>Total RIDs - MPITIE North District:</b>	<b>\$58,607.77</b>	<b>\$108,808.82</b>	<b>\$100,000.00</b>	<b>\$130,971.37</b>	<b>\$130,000.00</b>	<b>30%</b>
RIDs - MPITIE South District						
Taxes	\$59,691.68	\$45,608.00	\$46,000.00	\$43,782.12	\$46,000.00	0%
<b>Total RIDs - MPITIE South District:</b>	<b>\$59,691.68</b>	<b>\$45,608.00</b>	<b>\$46,000.00</b>	<b>\$43,782.12</b>	<b>\$46,000.00</b>	<b>0%</b>
Quality Publishing MPITIE Fund						
Taxes	\$10,406.40	\$11,179.88	\$11,000.00	\$10,722.72	\$11,000.00	0%
<b>Total Quality Publishing MPITIE Fund:</b>	<b>\$10,406.40</b>	<b>\$11,179.88</b>	<b>\$11,000.00</b>	<b>\$10,722.72</b>	<b>\$11,000.00</b>	<b>0%</b>
Shoppes@ Hamilton MPITIE Fund						
Taxes	\$88,777.00	\$164,087.14	\$165,000.00	\$157,377.40	\$160,000.00	-3%

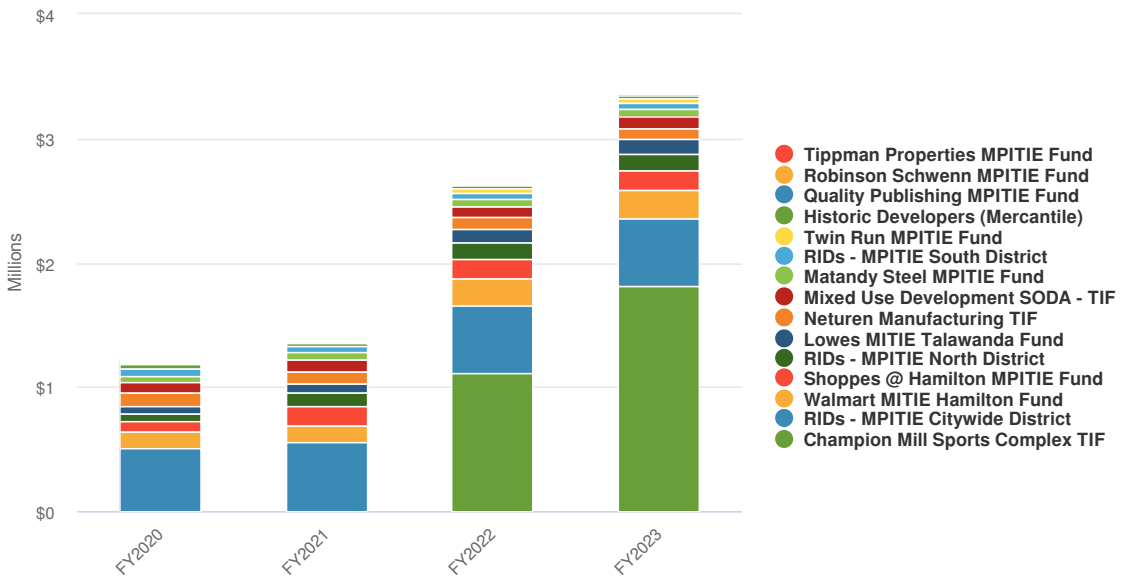
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
<b>Total Shoppes @ Hamilton MPITIE Fund:</b>	<b>\$88,777.00</b>	<b>\$164,087.14</b>	<b>\$165,000.00</b>	<b>\$157,377.40</b>	<b>\$160,000.00</b>	<b>-3%</b>
Historic Developers (Mercantile)						
Taxes	\$43,034.59	\$30,594.16	\$30,000.00	\$29,343.14	\$30,000.00	0%
<b>Total Historic Developers (Mercantile):</b>	<b>\$43,034.59</b>	<b>\$30,594.16</b>	<b>\$30,000.00</b>	<b>\$29,343.14</b>	<b>\$30,000.00</b>	<b>0%</b>
Tippman Properties MPITIE Fund						
Taxes	\$3,724.16	\$1,933.18	\$3,900.00	\$1,854.10	\$2,000.00	-48.7%
<b>Total Tippman Properties MPITIE Fund:</b>	<b>\$3,724.16</b>	<b>\$1,933.18</b>	<b>\$3,900.00</b>	<b>\$1,854.10</b>	<b>\$2,000.00</b>	<b>-48.7%</b>
Neturen Manufacturing TIF						
Taxes	\$110,443.62	\$96,897.14	\$95,000.00	\$92,934.94	\$93,000.00	-2.1%
<b>Total Neturen Manufacturing TIF:</b>	<b>\$110,443.62</b>	<b>\$96,897.14</b>	<b>\$95,000.00</b>	<b>\$92,934.94</b>	<b>\$93,000.00</b>	<b>-2.1%</b>
Champion Mill Sports Complex TIF						
Taxes	\$0.00	\$0.00	\$0.00	\$1,110,763.00	\$1,809,000.00	N/A
<b>Total Champion Mill Sports Complex TIF:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,110,763.00</b>	<b>\$1,809,000.00</b>	<b>N/A</b>
Mixed Use Development SODA - TIF						
Taxes	\$0.00	\$18,256.14	\$20,000.00	\$17,394.08	\$20,000.00	0%
Transfers In	\$300,000.00	\$0.00	\$0.00	\$150,000.00	\$0.00	N/A
<b>Total Mixed Use Development SODA - TIF:</b>	<b>\$300,000.00</b>	<b>\$18,256.14</b>	<b>\$20,000.00</b>	<b>\$167,394.08</b>	<b>\$20,000.00</b>	<b>0%</b>
Twin Run MPITIE Fund						
Taxes	\$0.00	\$0.00	\$0.00	\$37,410.29	\$38,000.00	N/A
<b>Total Twin Run MPITIE Fund:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$37,410.29</b>	<b>\$38,000.00</b>	<b>N/A</b>
<b>Total:</b>	<b>\$1,520,597.77</b>	<b>\$1,281,923.06</b>	<b>\$1,375,000.00</b>	<b>\$2,748,964.13</b>	<b>\$3,303,100.00</b>	<b>140.2%</b>

# Expenditures by Fund

## 2023 Expenditures by Fund



## Budgeted and Historical 2023 Expenditures by Fund



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Lowes MITIE Talawanda Fund						
Other Expenditures	\$62,713.67	\$74,340.34	\$105,000.00	\$111,043.72	\$120,000.00	14.3%
<b>Total Lowes MITIE Talawanda Fund:</b>	<b>\$62,713.67</b>	<b>\$74,340.34</b>	<b>\$105,000.00</b>	<b>\$111,043.72</b>	<b>\$120,000.00</b>	<b>14.3%</b>
Walmart MITIE Hamilton Fund						
Other Expenditures	\$124,912.29	\$130,395.07	\$180,000.00	\$215,275.30	\$225,000.00	25%
<b>Total Walmart MITIE Hamilton Fund:</b>	<b>\$124,912.29</b>	<b>\$130,395.07</b>	<b>\$180,000.00</b>	<b>\$215,275.30</b>	<b>\$225,000.00</b>	<b>25%</b>
Matandy Steel MPITIE Fund						
Other Expenditures	\$48,856.88	\$61,633.94	\$60,000.00	\$59,113.66	\$60,000.00	0%
<b>Total Matandy Steel MPITIE Fund:</b>	<b>\$48,856.88</b>	<b>\$61,633.94</b>	<b>\$60,000.00</b>	<b>\$59,113.66</b>	<b>\$60,000.00</b>	<b>0%</b>
Robinson Schwenn MPITIE Fund						
Other Expenditures	\$4,285.37	\$7,313.20	\$9,100.00	\$9,320.03	\$9,100.00	0%
<b>Total Robinson Schwenn MPITIE Fund:</b>	<b>\$4,285.37</b>	<b>\$7,313.20</b>	<b>\$9,100.00</b>	<b>\$9,320.03</b>	<b>\$9,100.00</b>	<b>0%</b>
RIDs - MPITIE Citywide District						
Other Expenditures	\$512,083.67	\$554,585.39	\$550,000.00	\$547,868.69	\$550,000.00	0%
<b>Total RIDs - MPITIE Citywide District:</b>	<b>\$512,083.67</b>	<b>\$554,585.39</b>	<b>\$550,000.00</b>	<b>\$547,868.69</b>	<b>\$550,000.00</b>	<b>0%</b>
RIDs - MPITIE North District						
Other Expenditures	\$58,607.77	\$108,808.82	\$100,000.00	\$130,971.37	\$130,000.00	30%
<b>Total RIDs - MPITIE North District:</b>	<b>\$58,607.77</b>	<b>\$108,808.82</b>	<b>\$100,000.00</b>	<b>\$130,971.37</b>	<b>\$130,000.00</b>	<b>30%</b>
RIDs - MPITIE South District						
Other Expenditures	\$59,691.68	\$45,608.00	\$46,000.00	\$43,782.12	\$46,000.00	0%
<b>Total RIDs - MPITIE South District:</b>	<b>\$59,691.68</b>	<b>\$45,608.00</b>	<b>\$46,000.00</b>	<b>\$43,782.12</b>	<b>\$46,000.00</b>	<b>0%</b>
Quality Publishing MPITIE Fund						
Other Expenditures	\$10,406.40	\$11,179.88	\$11,000.00	\$10,722.72	\$11,000.00	0%
<b>Total Quality Publishing MPITIE Fund:</b>	<b>\$10,406.40</b>	<b>\$11,179.88</b>	<b>\$11,000.00</b>	<b>\$10,722.72</b>	<b>\$11,000.00</b>	<b>0%</b>
Shoppes @ Hamilton MPITIE Fund						
Other Expenditures	\$88,777.00	\$164,087.14	\$165,000.00	\$157,377.40	\$160,000.00	-3%

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
<b>Total Shoppes @ Hamilton MPITIE Fund:</b>	<b>\$88,777.00</b>	<b>\$164,087.14</b>	<b>\$165,000.00</b>	<b>\$157,377.40</b>	<b>\$160,000.00</b>	<b>-3%</b>
Historic Developers (Mercantile)						
Other Expenditures	\$43,034.59	\$30,594.16	\$30,000.00	\$29,343.14	\$30,000.00	0%
<b>Total Historic Developers (Mercantile):</b>	<b>\$43,034.59</b>	<b>\$30,594.16</b>	<b>\$30,000.00</b>	<b>\$29,343.14</b>	<b>\$30,000.00</b>	<b>0%</b>
Tippman Properties MPITIE Fund						
Other Expenditures	\$3,724.16	\$1,933.18	\$3,900.00	\$1,854.10	\$2,000.00	-48.7%
<b>Total Tippman Properties MPITIE Fund:</b>	<b>\$3,724.16</b>	<b>\$1,933.18</b>	<b>\$3,900.00</b>	<b>\$1,854.10</b>	<b>\$2,000.00</b>	<b>-48.7%</b>
Neturen Manufacturing TIF						
Other Expenditures	\$110,443.62	\$96,897.14	\$95,000.00	\$92,934.94	\$93,000.00	-2.1%
<b>Total Neturen Manufacturing TIF:</b>	<b>\$110,443.62</b>	<b>\$96,897.14</b>	<b>\$95,000.00</b>	<b>\$92,934.94</b>	<b>\$93,000.00</b>	<b>-2.1%</b>
Champion Mill Sports Complex TIF						
Other Expenditures	\$0.00	\$0.00	\$0.00	\$1,110,763.00	\$1,809,000.00	N/A
<b>Total Champion Mill Sports Complex TIF:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,110,763.00</b>	<b>\$1,809,000.00</b>	<b>N/A</b>
Mixed Use Development SODA - TIF						
Other Expenditures	\$77,456.26	\$89,394.05	\$89,707.00	\$89,625.11	\$89,707.00	0%
<b>Total Mixed Use Development SODA - TIF:</b>	<b>\$77,456.26</b>	<b>\$89,394.05</b>	<b>\$89,707.00</b>	<b>\$89,625.11</b>	<b>\$89,707.00</b>	<b>0%</b>
Twin Run MPITIE Fund						
Other Expenditures	\$0.00	\$0.00	\$0.00	\$37,410.29	\$38,000.00	N/A
<b>Total Twin Run MPITIE Fund:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$37,410.29</b>	<b>\$38,000.00</b>	<b>N/A</b>
<b>Total:</b>	<b>\$1,204,993.36</b>	<b>\$1,376,770.31</b>	<b>\$1,444,707.00</b>	<b>\$2,647,405.59</b>	<b>\$3,372,807.00</b>	<b>133.5%</b>



## Issue II Project Fund

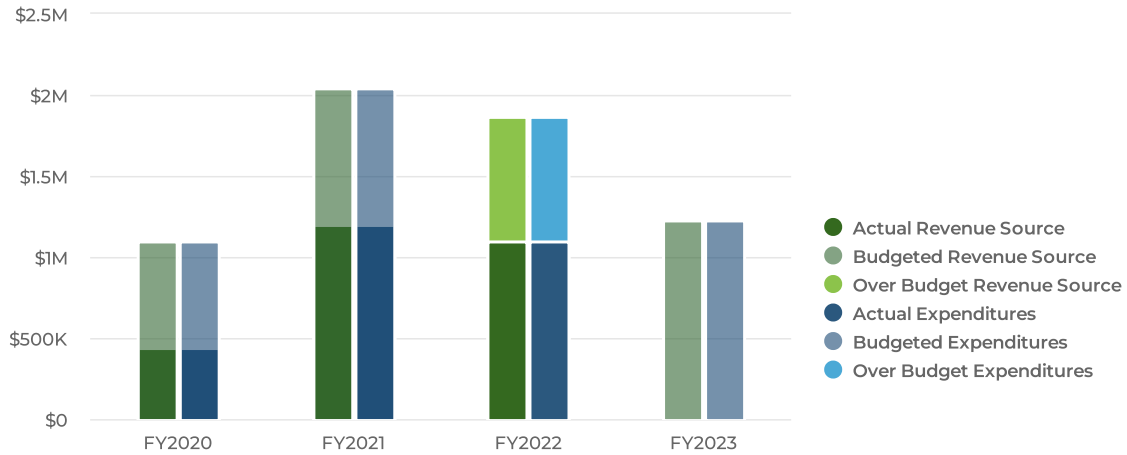
The Issue II Project Fund accounts for an annual grant received from the Ohio Public Works Commission. Monies in this fund are used to finance the Annual Concrete Repair and Resurfacing Program.

### Budgetary Highlights

For 2023, the adopted budget for the Annual Concrete Repair and Resurfacing Program is \$1.23 million.

#### Summary

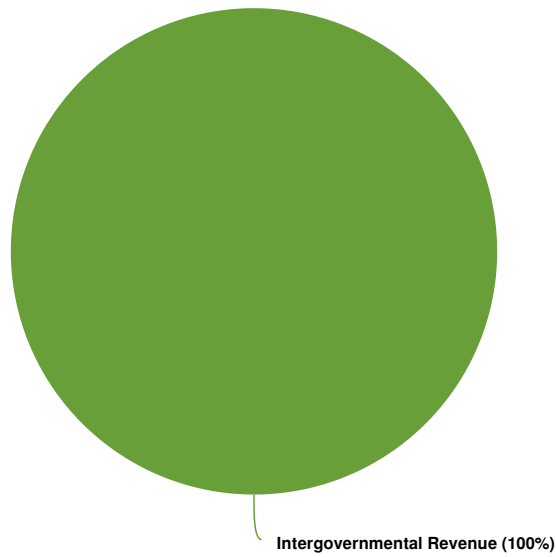
The City of Hamilton is projecting \$1,230,000 of revenue in 2023, which represents an increase of 11.82% over the prior year adopted budget. Budgeted expenditures are projected to increase by 11.82%, or \$130,000, to \$1,230,000 in 2023.



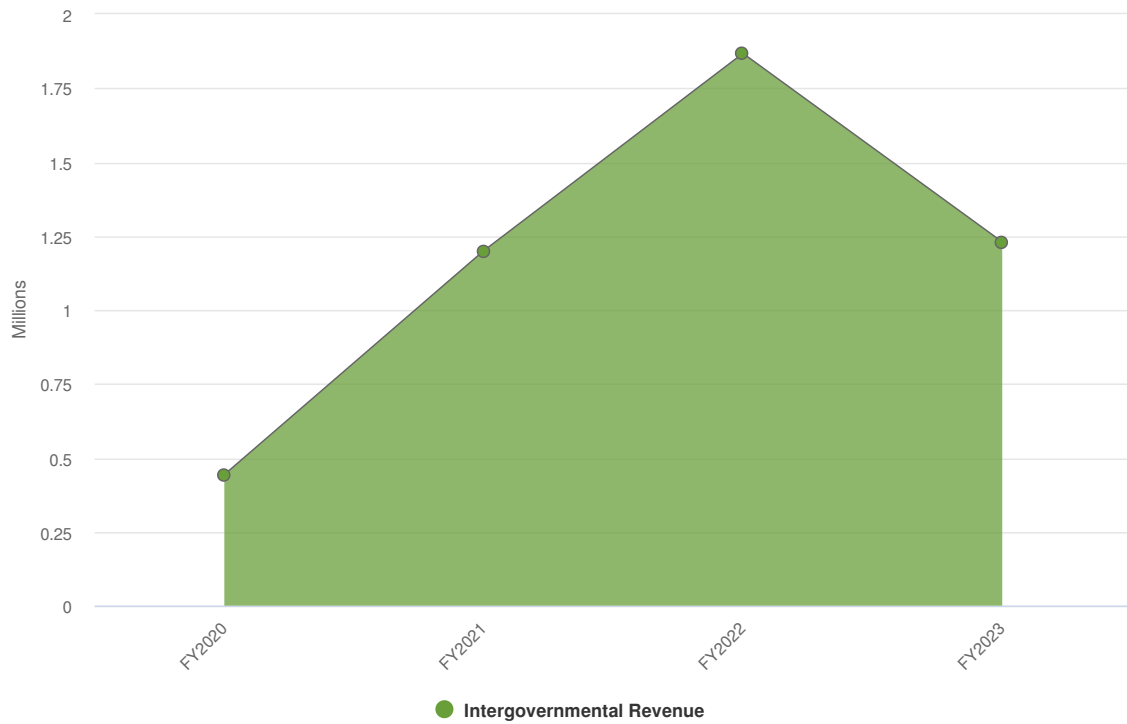


# Revenues by Source

## Projected 2023 Revenues by Source



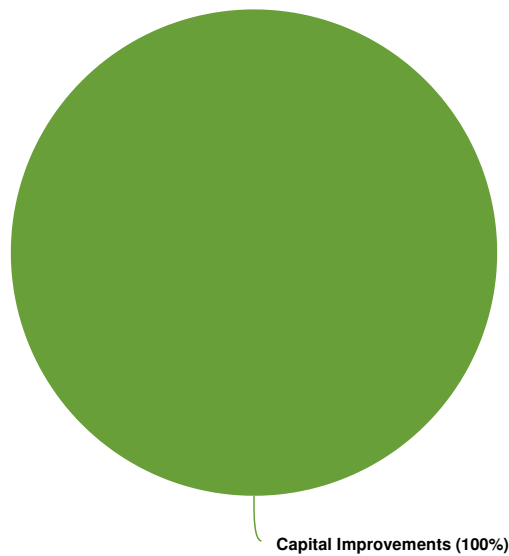
## Budgeted and Historical 2023 Revenues by Source



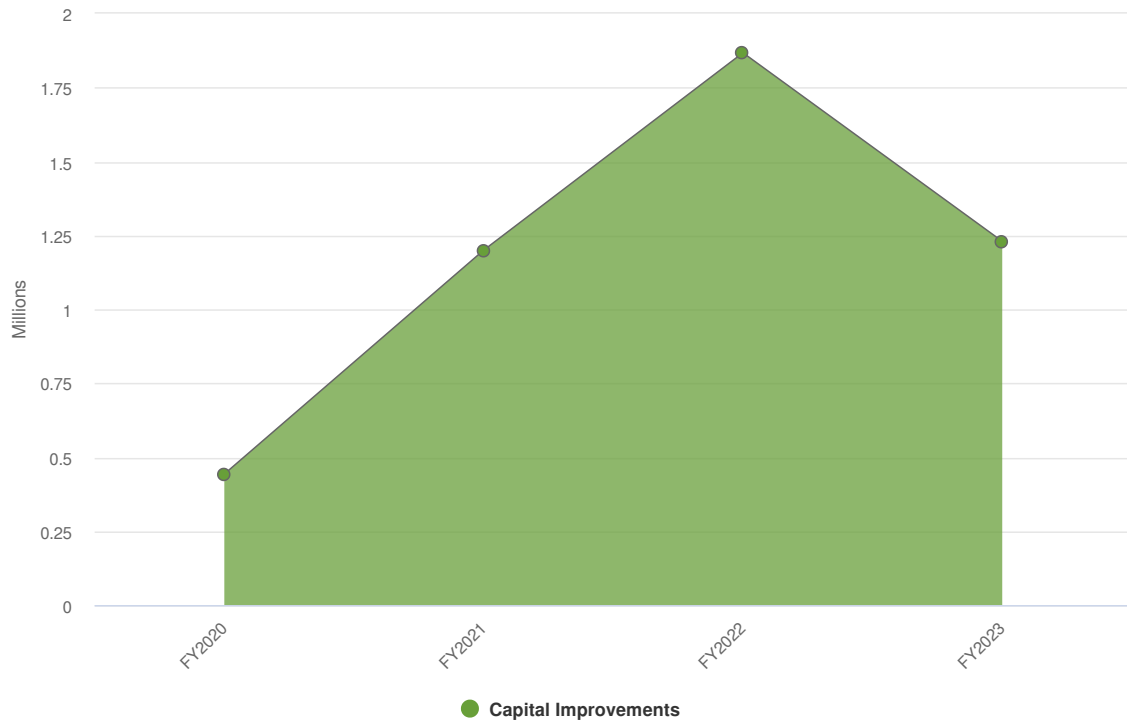
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source						
Intergovernmental Revenue	\$443,017.64	\$1,199,923.04	\$1,100,000.00	\$1,867,689.23	\$1,230,000.00	11.8%
<b>Total Revenue Source:</b>	<b>\$443,017.64</b>	<b>\$1,199,923.04</b>	<b>\$1,100,000.00</b>	<b>\$1,867,689.23</b>	<b>\$1,230,000.00</b>	<b>11.8%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects						
Capital Improvements	\$443,017.64	\$1,199,923.04	\$1,100,000.00	\$1,867,689.23	\$1,230,000.00	11.8%
<b>Total Expense Objects:</b>	<b>\$443,017.64</b>	<b>\$1,199,923.04</b>	<b>\$1,100,000.00</b>	<b>\$1,867,689.23</b>	<b>\$1,230,000.00</b>	<b>11.8%</b>



# Infrastructure Renewal Program - 2023 Fund

The Infrastructure Renewal Program - 2023 Fund is used to finance professional services and construction contracts related to capital projects managed by the Engineering Department. Sources of revenue include Residential Incentive Districts (RID), Tax Increment Financing Districts (TIF), Permissive License Plate Tax, Gasoline Tax, the \$5 Motor Vehicle License Tax, and local / state / federal grants.

## Budgetary Highlights

The 2023 Adopted Budget includes various revenue sources for the Infrastructure Renewal Program Fund. The Fund is anticipating external funding: \$500,000 grant from ODOT for Tylersville Road reconstruction. Other funding sources are from Transfers-In that total \$1.91 million, of which \$1,000,000 will be transferred in from the Street Maintenance Fund from permissive motor vehicle license tax.

The top capital projects budgeted for 2023 with these funds include:

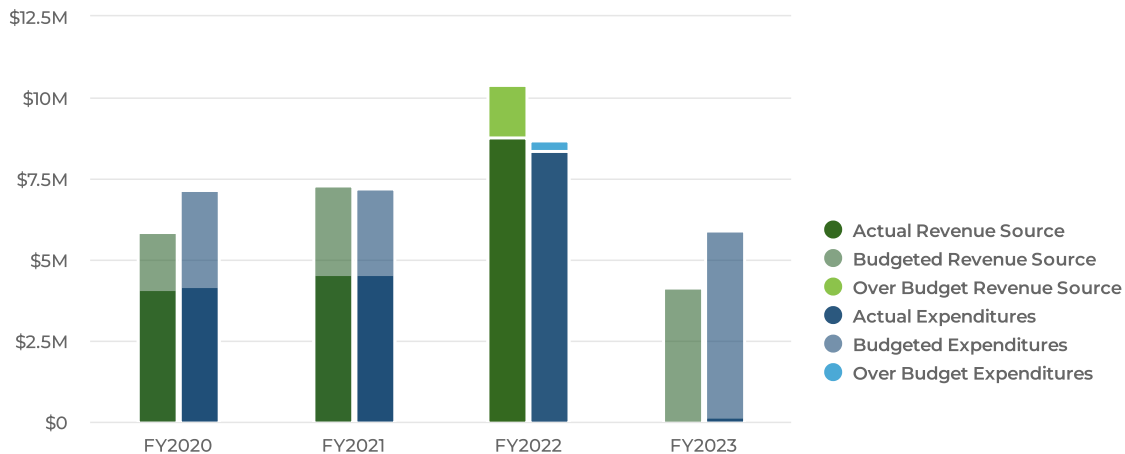
- o Tylersville Road Reconstruction — \$2,290,000
- o Concrete Repair & Resurfacing Program — \$600,000
- o Bike Path Maintenance — \$125,000
- o Black Street Bridge Rehabilitation — \$286,000
- o Fairway Hills Concrete Repair and Resurfacing — \$500,000
- o Joe Nuxhall Boulevard Resurfacing — \$50,000
- o New London at B Street Median Improvements — \$75,000
- o State Route 129 Noise Walls — \$50,000
- o Pyramid Hill Boulevard Median Removal — \$60,000
- o Traffic Signal Improvements — \$50,000

More about the projects budgeted for the Infrastructure Renewal Program - 2023 Fund in 2023 can be found in the Capital Improvement section.

**NOTE:** In 2022, the City decided to create a new fund each year to account for the annual infrastructure renewal projects. Therefore, the Infrastructure Renewal Program Fund (Fund 311) is also presented below for prior year comparison purposes.

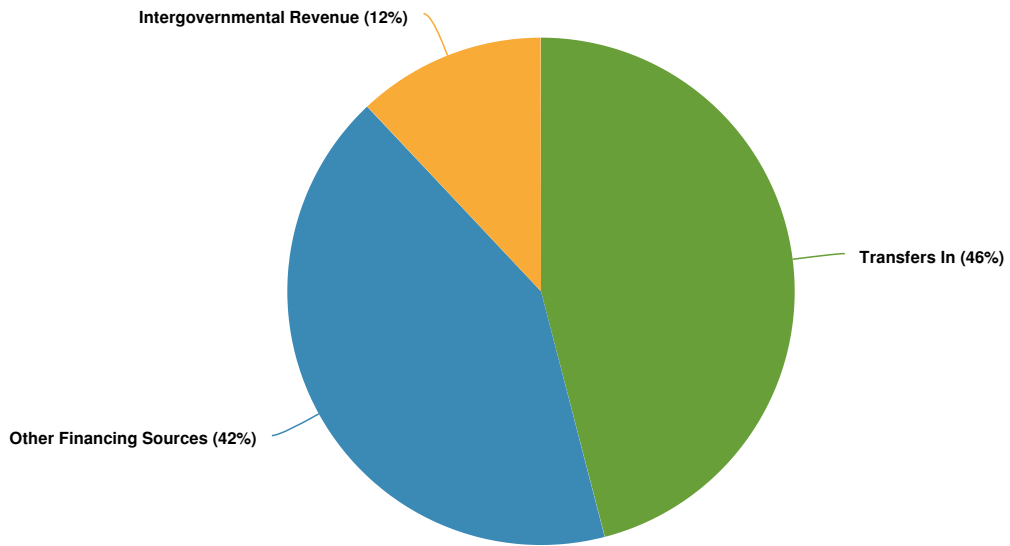
## Summary

The City of Hamilton is projecting revenue of \$4,164,145 in 2023, which includes note proceeds of \$1.75 million that will be used to payoff Bond Anticipation Notes issued in 2022. Budgeted expenditures are projected to be \$5,914,125 in 2023.

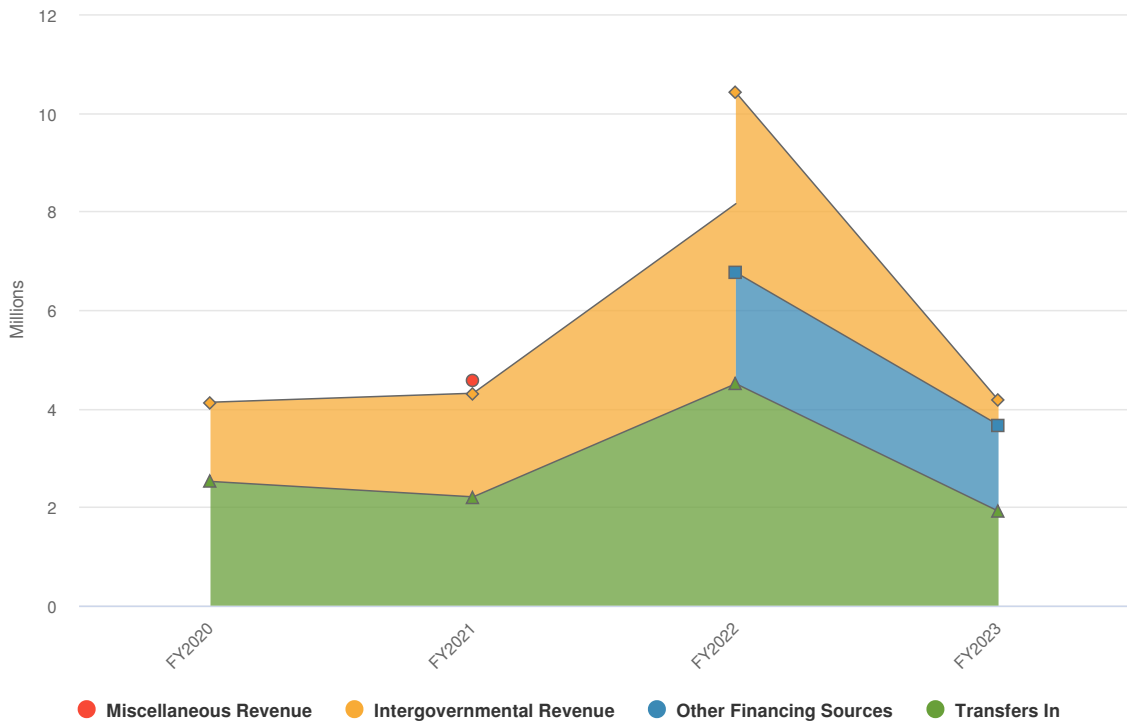


# Revenues by Source

## Projected 2023 Revenues by Source



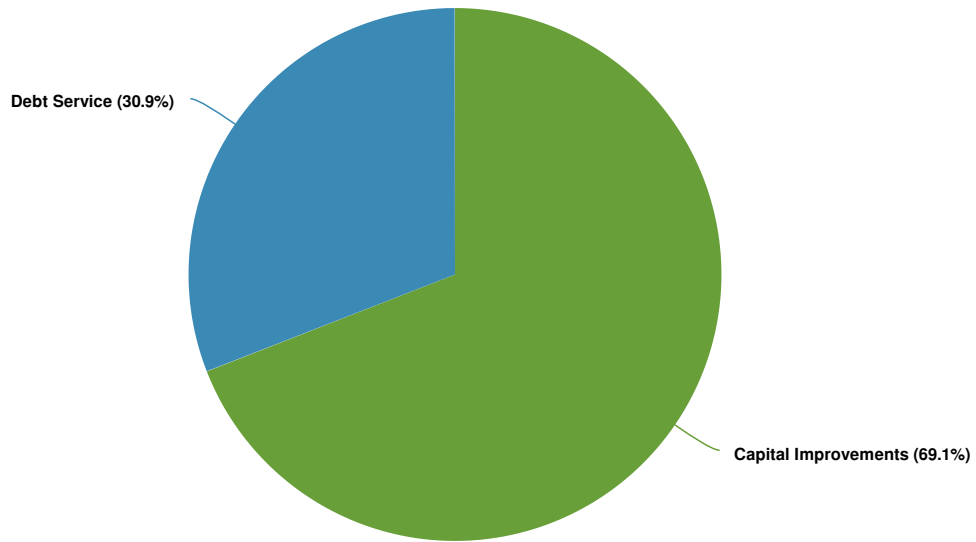
## Budgeted and Historical 2023 Revenues by Source



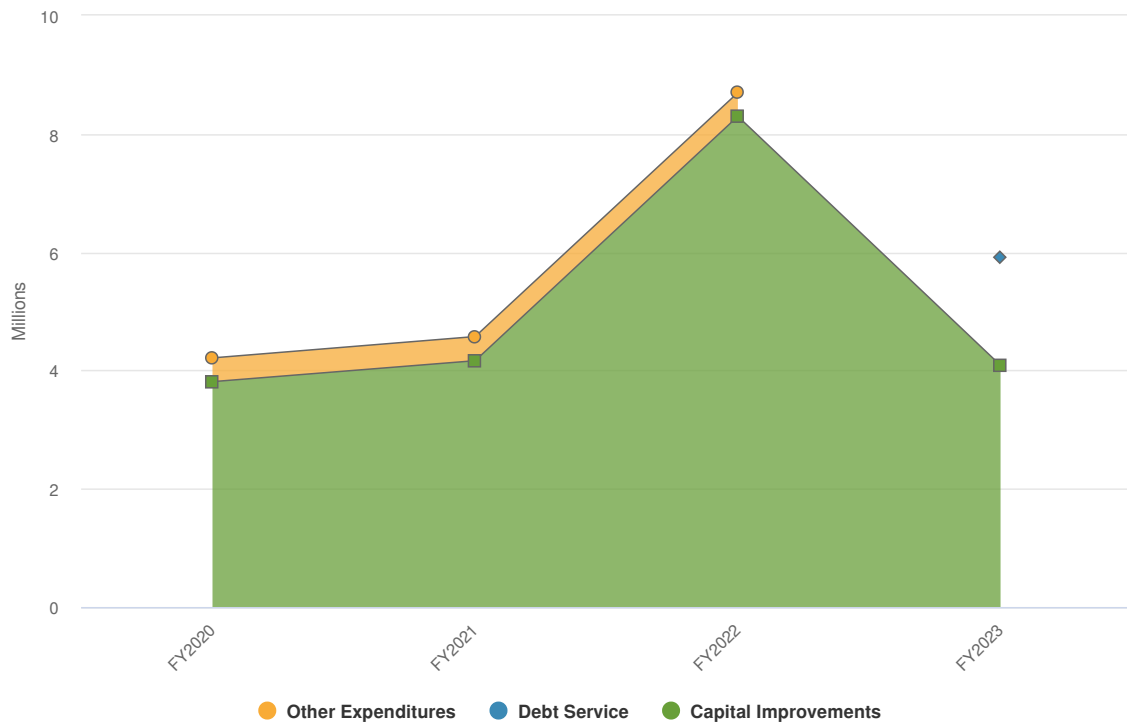
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source						
Intergovernmental Revenue	\$1,606,464.39	\$2,102,689.52	\$4,666,500.00	\$3,652,278.52	\$500,000.00	-89.3%
Other Financing Sources	\$0.00	\$0.00	\$0.00	\$2,256,609.83	\$1,750,000.00	N/A
Transfers In	\$2,519,665.31	\$2,206,212.31	\$2,688,100.00	\$4,502,474.89	\$1,914,145.00	-28.8%
Miscellaneous Revenue	\$0.00	\$268,291.69	\$1,445,300.00	\$0.00	\$0.00	-100%
<b>Total Revenue Source:</b>	<b>\$4,126,129.70</b>	<b>\$4,577,193.52</b>	<b>\$8,799,900.00</b>	<b>\$10,411,363.24</b>	<b>\$4,164,145.00</b>	<b>-52.7%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects						
Other Expenditures	\$401,735.67	\$408,502.98	\$405,814.00	\$400,712.51	\$0.00	-100%
Capital Improvements	\$3,810,195.81	\$4,164,457.56	\$7,970,500.00	\$8,296,287.49	\$4,086,000.00	-48.7%
Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$1,828,125.00	N/A
<b>Total Expense Objects:</b>	<b>\$4,211,931.48</b>	<b>\$4,572,960.54</b>	<b>\$8,376,314.00</b>	<b>\$8,697,000.00</b>	<b>\$5,914,125.00</b>	<b>-29.4%</b>



## Spooky Nook PACE Fund

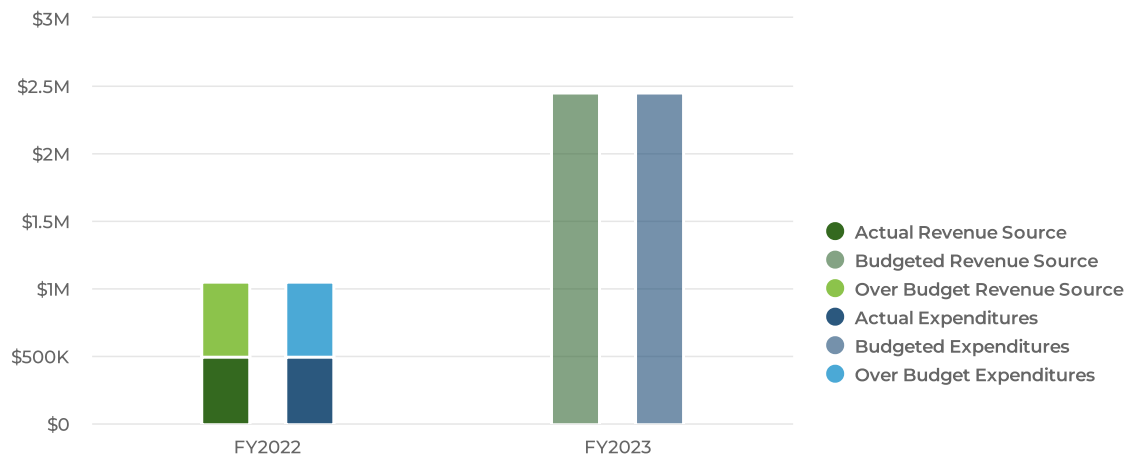
The Spooky Nook PACE Fund is used to account for the collection of a PACE assessment on the Spooky Nook Sports Complex used for debt service on Hamilton Community Authority Property Assessed Clean Energy Taxable Revenue Bonds (Champion Mill Project Series 2020). PACE programs allow a property owner to finance the cost of energy or other eligible improvements on a property and then pay the costs back over time through a voluntary assessment. The PACE debt was issued by the Hamilton Community Authority, all assessments collected by the City will be turned over to the Hamilton Community Authority to pay debt service on the bonds.

### Budgetary Highlights

This fund was newly created in 2022, and is funded by an assessment collected by the Butler County Auditor. Amounts collected will be remitted to the Hamilton Community Authority for debt service payments. Budgeted collection amount for 2023 is \$2,458,376.

### Summary

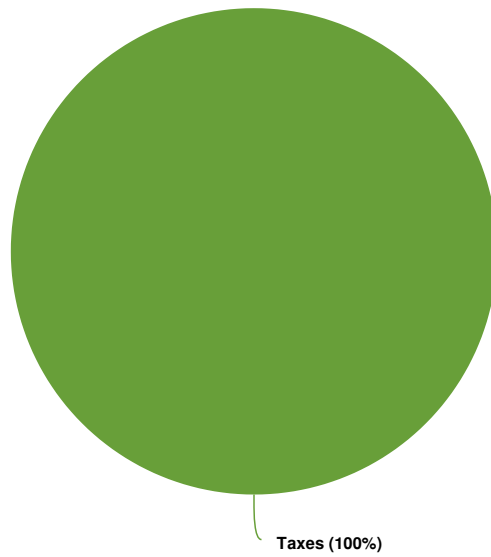
The City of Hamilton is projecting revenue and expenditures of \$2,458,376 in 2023.



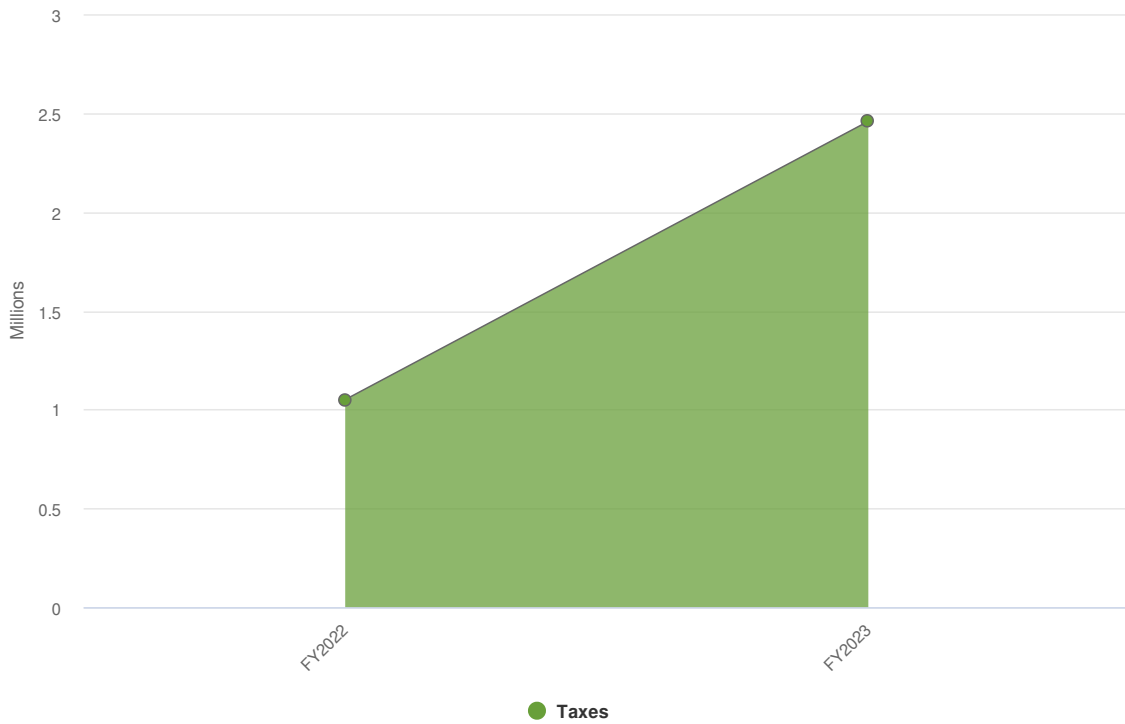


# Revenues by Source

## Projected 2023 Revenues by Source



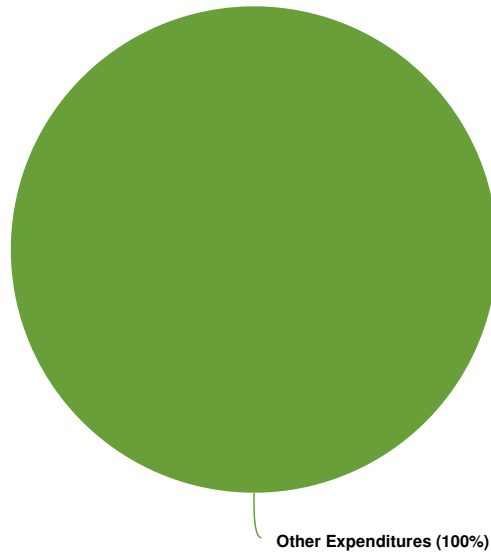
## Budgeted and Historical 2023 Revenues by Source



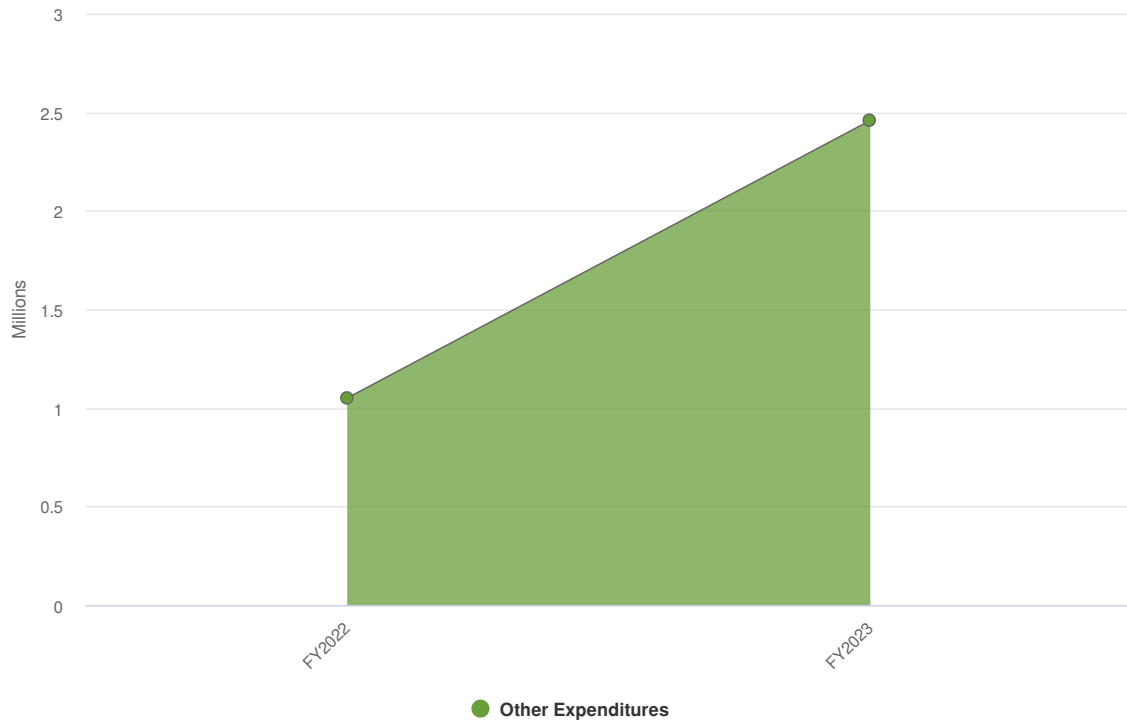
Name	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source				
Taxes	\$500,057.00	\$1,050,118.14	\$2,458,376.00	391.6%
<b>Total Revenue Source:</b>	<b>\$500,057.00</b>	<b>\$1,050,118.14</b>	<b>\$2,458,376.00</b>	<b>391.6%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects				
Other Expenditures	\$500,057.00	\$1,050,118.14	\$2,458,376.00	391.6%
<b>Total Expense Objects:</b>	<b>\$500,057.00</b>	<b>\$1,050,118.14</b>	<b>\$2,458,376.00</b>	<b>391.6%</b>



## Sidewalk Special Assessments - 2022 Fund

The Sidewalk Special Assessments - 2022 Fund is used to support the construction of concrete curbs, sidewalks, gutters, and drive approaches on properties which adjoin streets resurfaced as part of the 2022 Annual Concrete Repair and Resurfacing Program.

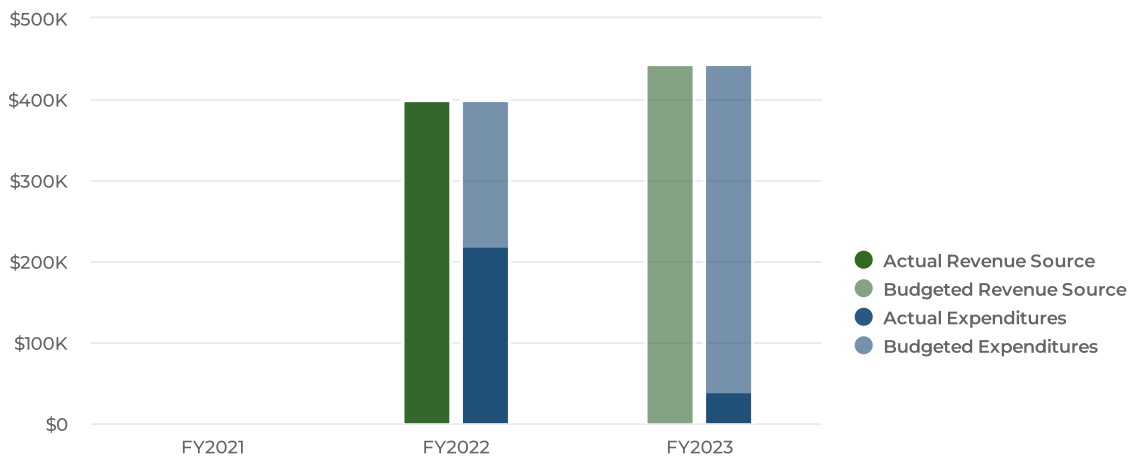
Revenue is generated from payments made by property owners assessed for concrete work performed by City contractors. Expenses occur during construction performed by City contractors. The Special Assessments Fund is budgeted to pay contractors until the assessments reimburse this fund. Final assessments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

### Budgetary Highlights

The 2023 Adopted Budget anticipates revenue and expenditures of \$444,000. Budgeted revenue consists of \$400,000 proceeds from an internal note to be purchased from the Central Benefits Fund to repay the advance received in 2022.

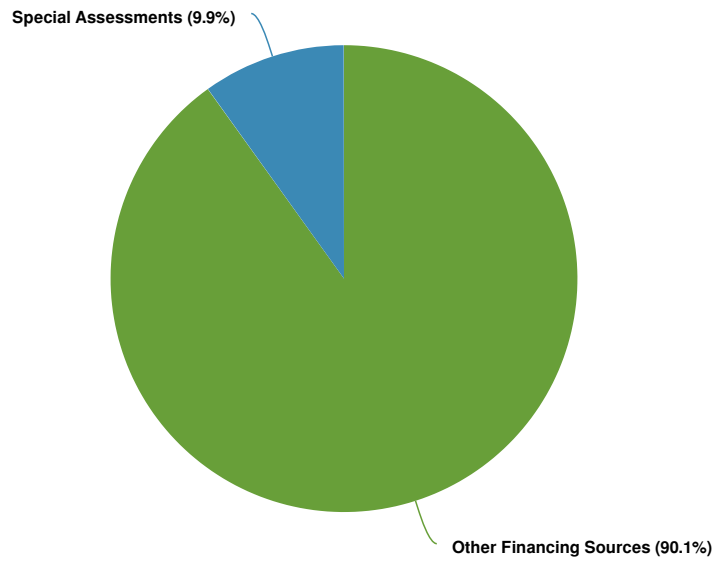
### Summary

The City of Hamilton is projecting revenue and expenditures of \$444,000 in 2023.

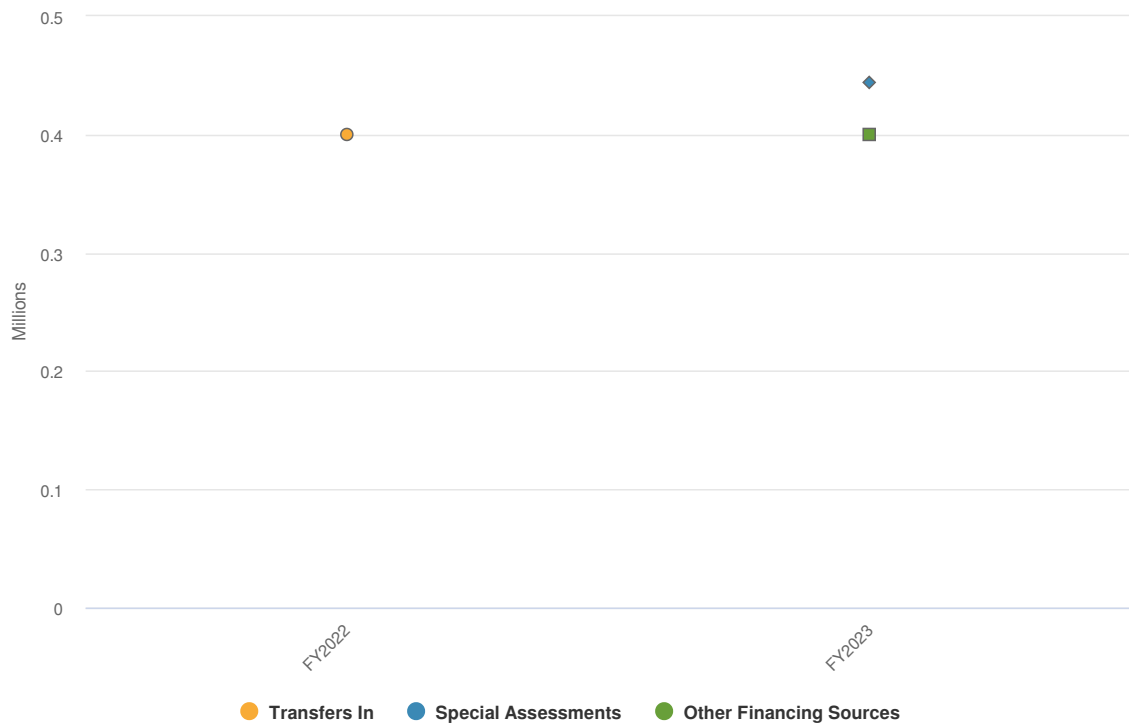


# Revenues by Source

## Projected 2023 Revenues by Source



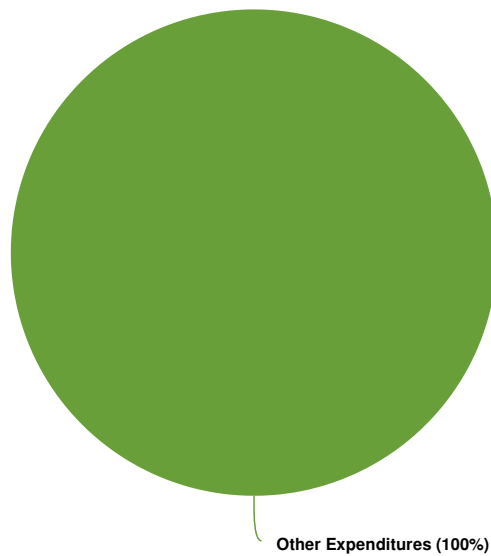
## Budgeted and Historical 2023 Revenues by Source



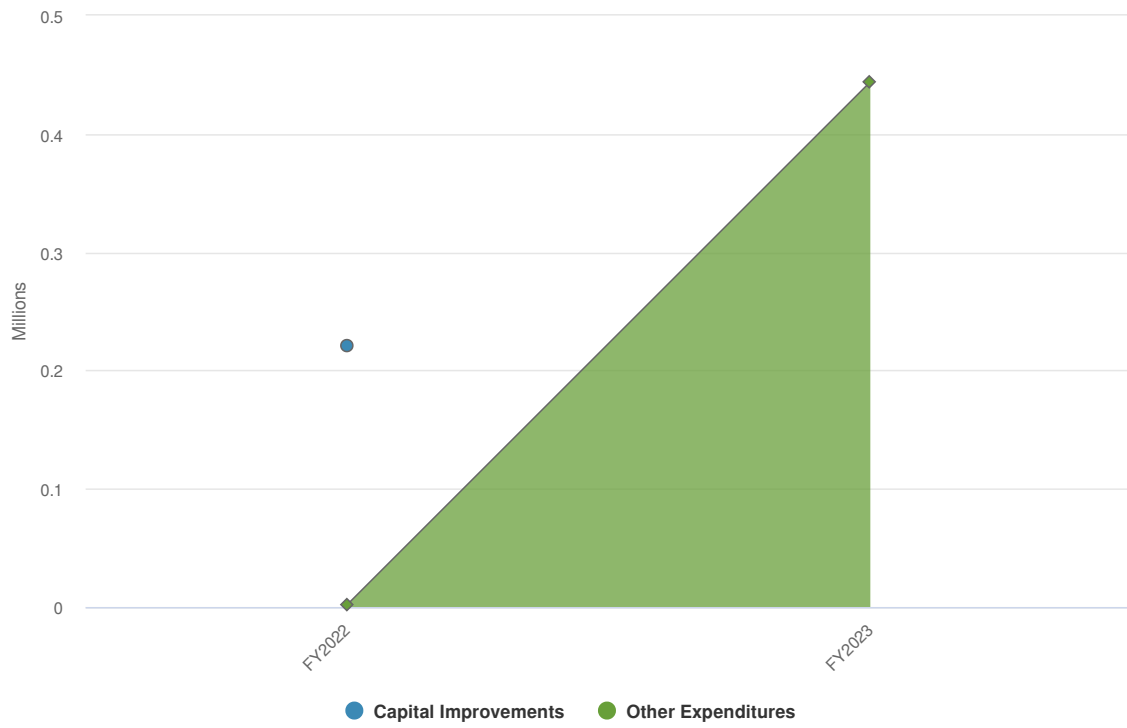
Name	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source				
Other Financing Sources	\$0.00	\$0.00	\$400,000.00	N/A
Special Assessments	\$0.00	\$0.00	\$44,000.00	N/A
Transfers In	\$400,000.00	\$400,000.00	\$0.00	-100%
<b>Total Revenue Source:</b>	<b>\$400,000.00</b>	<b>\$400,000.00</b>	<b>\$444,000.00</b>	<b>11%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects				
Other Expenditures	\$0.00	\$2,018.51	\$444,000.00	N/A
Capital Improvements	\$400,000.00	\$218,976.77	\$0.00	-100%
<b>Total Expense Objects:</b>	<b>\$400,000.00</b>	<b>\$220,995.28</b>	<b>\$444,000.00</b>	<b>11%</b>

 **Sidewalk  
Special  
Assessments  
- 2023 Fund**

*The Sidewalk Special Assessments - 2023 Fund is used to support the construction of concrete curbs, sidewalks, gutters, and drive approaches on properties which adjoin streets resurfaced as part of the 2023 Annual Concrete Repair and Resurfacing Program.*

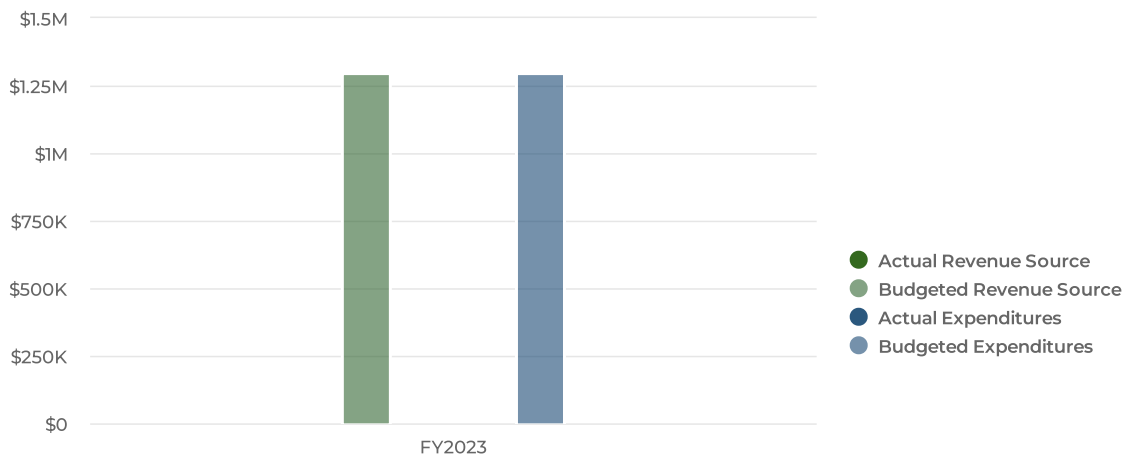
*Revenue is generated from payments made by property owners assessed for concrete work performed by City contractors. Expenses occur during construction performed by City contractors. The Special Assessments Fund is budgeted to pay contractors until the assessments reimburse this fund. Final assessments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

### Budgetary Highlights

This fund is newly created for 2023, and budgeted revenue and expenditures are \$1,300,000. Budgeted revenue consists of a \$1.3 million advance from the Central Benefits Fund to fund the 2023 Concrete Repair and Resurfacing Program.

### Summary

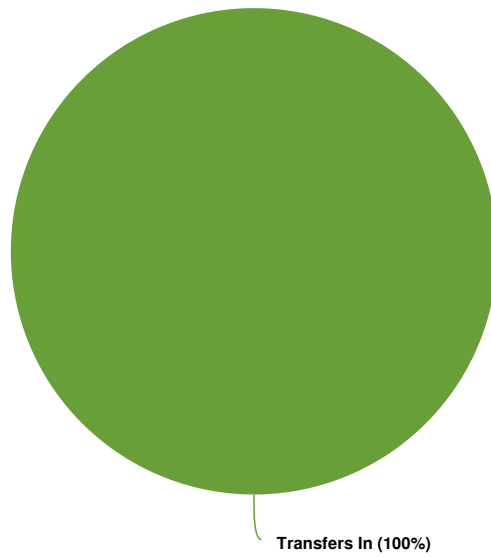
The City of Hamilton is projecting revenue and expenditures of \$1,300,000 in 2023.





# Revenues by Source

## Projected 2023 Revenues by Source



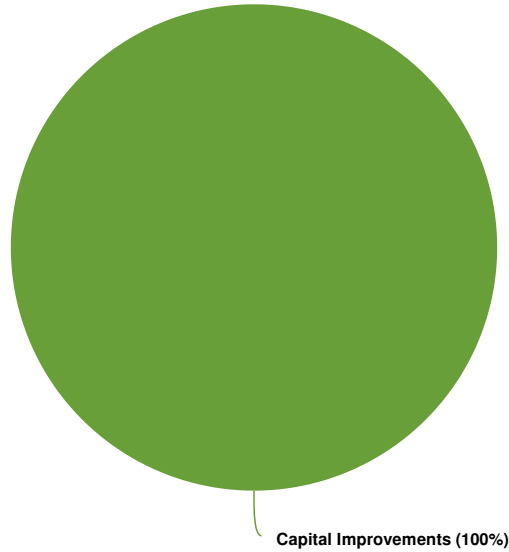
## Budgeted and Historical 2023 Revenues by Source



Name	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source		
Transfers In	\$1,300,000.00	N/A
<b>Total Revenue Source:</b>	<b>\$1,300,000.00</b>	<b>N/A</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects		
Capital Improvements	\$1,300,000.00	N/A
<b>Total Expense Objects:</b>	<b>\$1,300,000.00</b>	<b>N/A</b>



# Criminal Justice Center Construction Fund

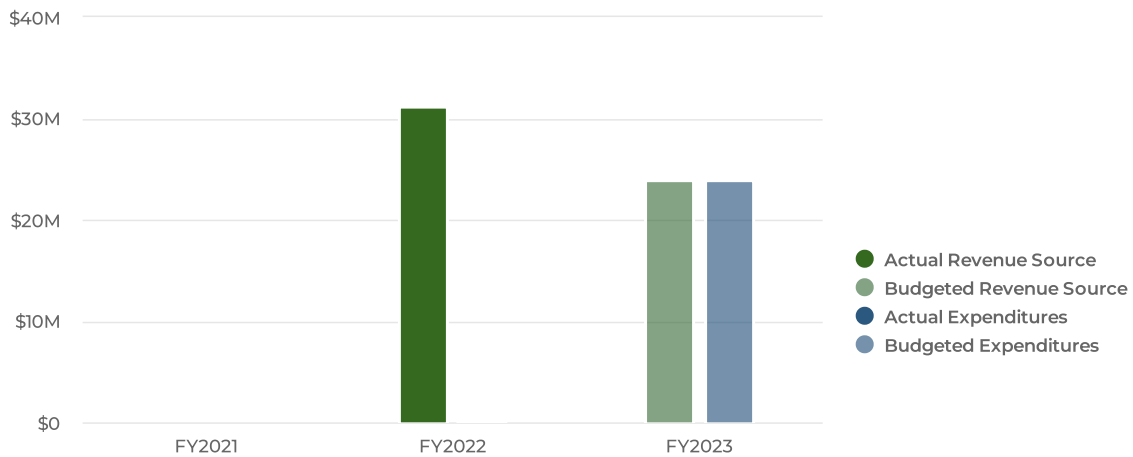
The Criminal Justice Center Construction Fund was created in 2022 to account for the financial resources to be used for the construction of a new criminal justice facility in the City of Hamilton. Planned financial resources include long-term borrowing and transfers from the General Fund. Planning for the new facility is currently underway, which will include new headquarters for the Hamilton Police Department and the new location for the Hamilton Municipal Court.

## Budgetary Highlights

In 2022, Hamilton City Council approved through supplemental appropriations approximately \$33 million for the construction of a new criminal justice facility in the City of Hamilton. Funding for construction included Bond Anticipation Notes issued in 2022 (\$23 million) and transfers of ARPA revenue replacement funding from the General Fund (\$10 million). Construction on the new facility is expected to begin in early 2023.

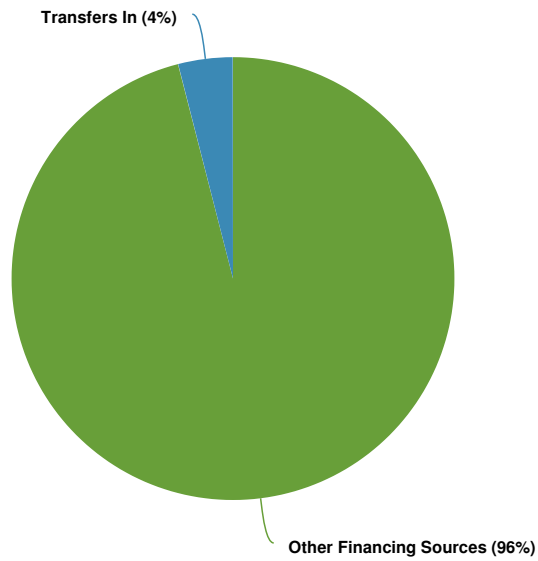
## Summary

Budgeted revenue in 2023 totals \$23,953,125 made up of proceeds from debt issuance (\$23 million to pay off bond anticipation notes) and a transfer from the General Fund (\$953,125 for interest due on bond anticipation notes). Budgeted expenditures total \$23,953,125 representing principal and interest on bond anticipation notes due at the end of 2023.

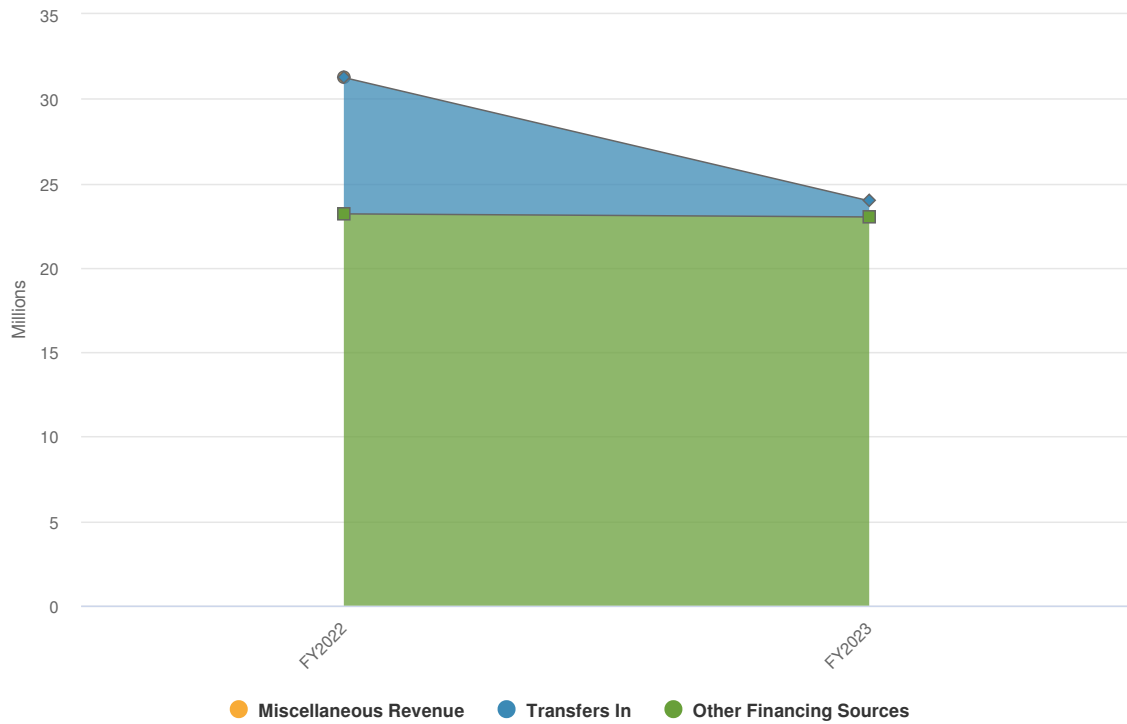


# Revenues by Source

## Projected 2023 Revenues by Source



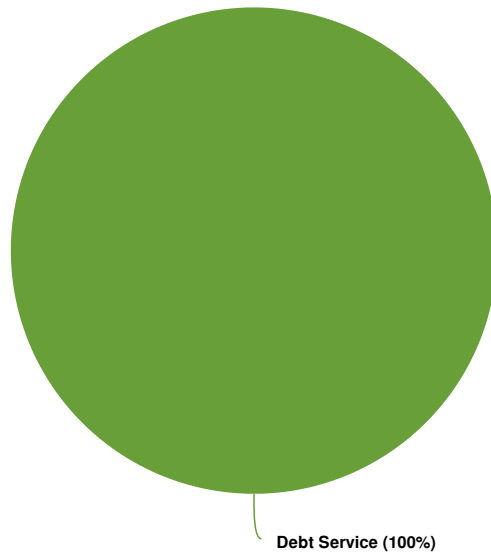
## Budgeted and Historical 2023 Revenues by Source



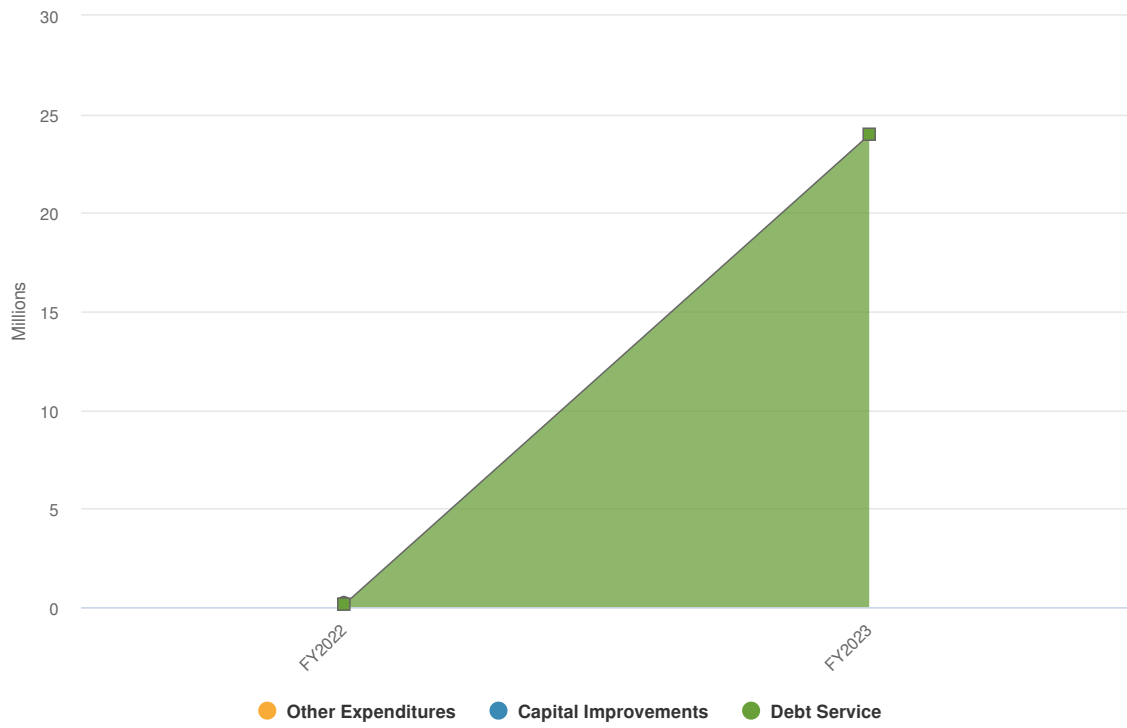
Name	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source				
Other Financing Sources	\$0.00	\$23,182,140.60	\$23,000,000.00	N/A
Transfers In	\$0.00	\$8,069,480.00	\$953,125.00	N/A
Miscellaneous Revenue	\$0.00	\$41,428.18	\$0.00	0%
<b>Total Revenue Source:</b>	<b>\$0.00</b>	<b>\$31,293,048.78</b>	<b>\$23,953,125.00</b>	<b>N/A</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects				
Other Expenditures	\$0.00	\$9,840.62	\$0.00	N/A
Capital Improvements	\$0.00	\$125,729.62	\$0.00	0%
Debt Service	\$0.00	\$114,530.23	\$23,953,125.00	N/A
<b>Total Expense Objects:</b>	<b>\$0.00</b>	<b>\$250,100.47</b>	<b>\$23,953,125.00</b>	<b>N/A</b>



## Debt Service Fund

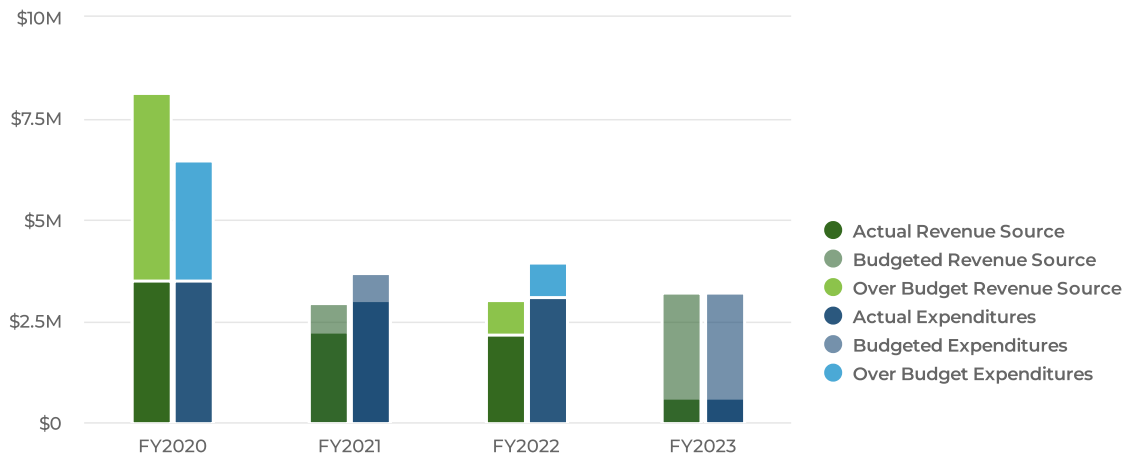
The Debt Service Fund is used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special assessment levies when the government is obligated in some manner for payment.

### Budgetary Highlights

The significant increase in revenue for the 2023 Adopted Budget is due to the City using capitalized interest funds carried over in the Debt Service Fund for debt payments due in 2022. Those capitalized interest funds have now been exhausted, and full debt service requirements will be transferred from the responsible funds.

### Summary

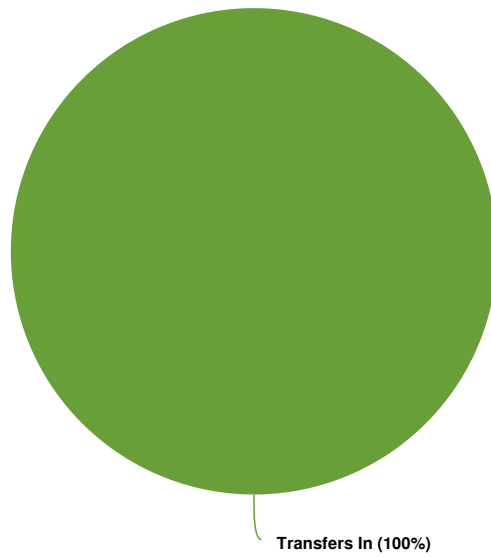
The City of Hamilton is projecting \$3,229,312 of revenue in 2023, which represents a 46.86% increase over the prior year adopted budget. Budgeted expenditures are projected to increase by 3.66%, or \$114,121, to \$3,229,312 in 2023.



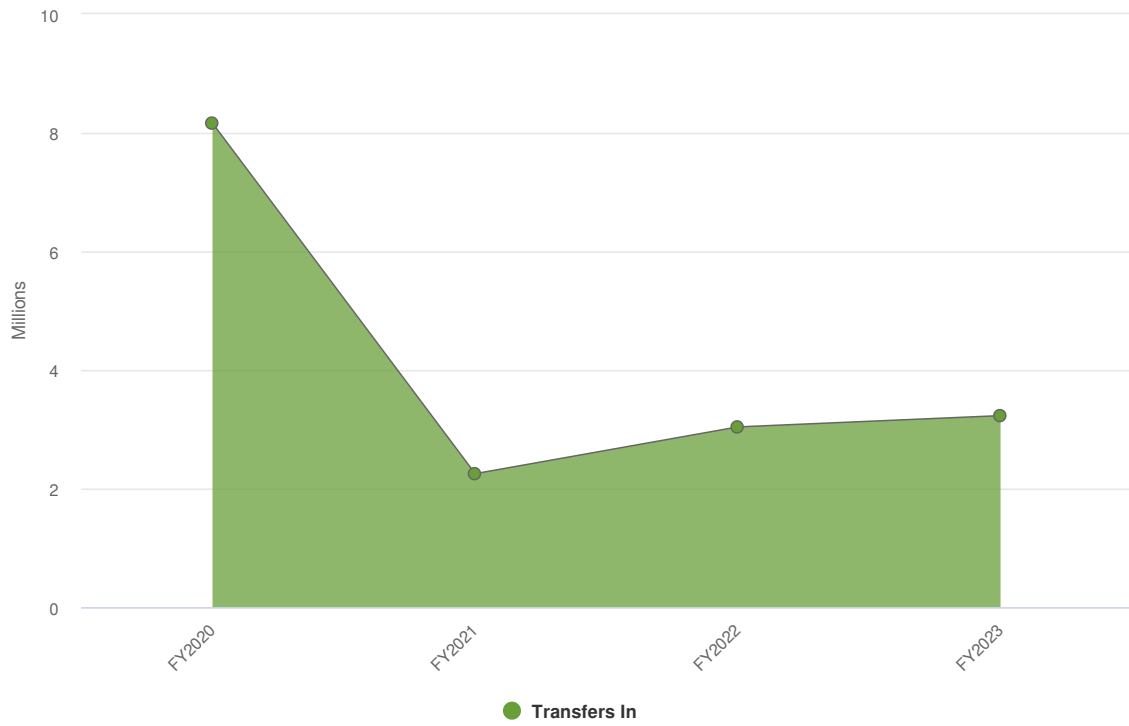


# Revenues by Source

## Projected 2023 Revenues by Source



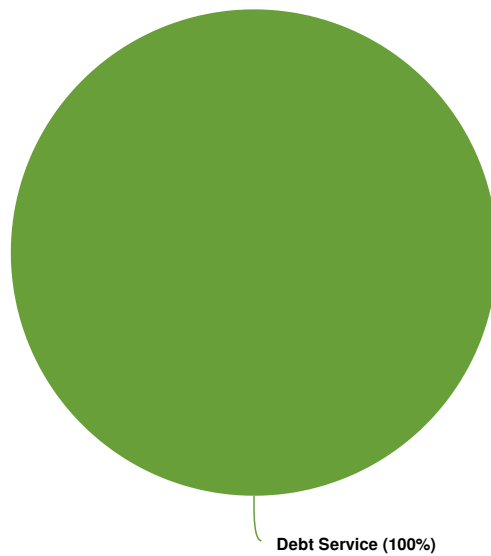
## Budgeted and Historical 2023 Revenues by Source



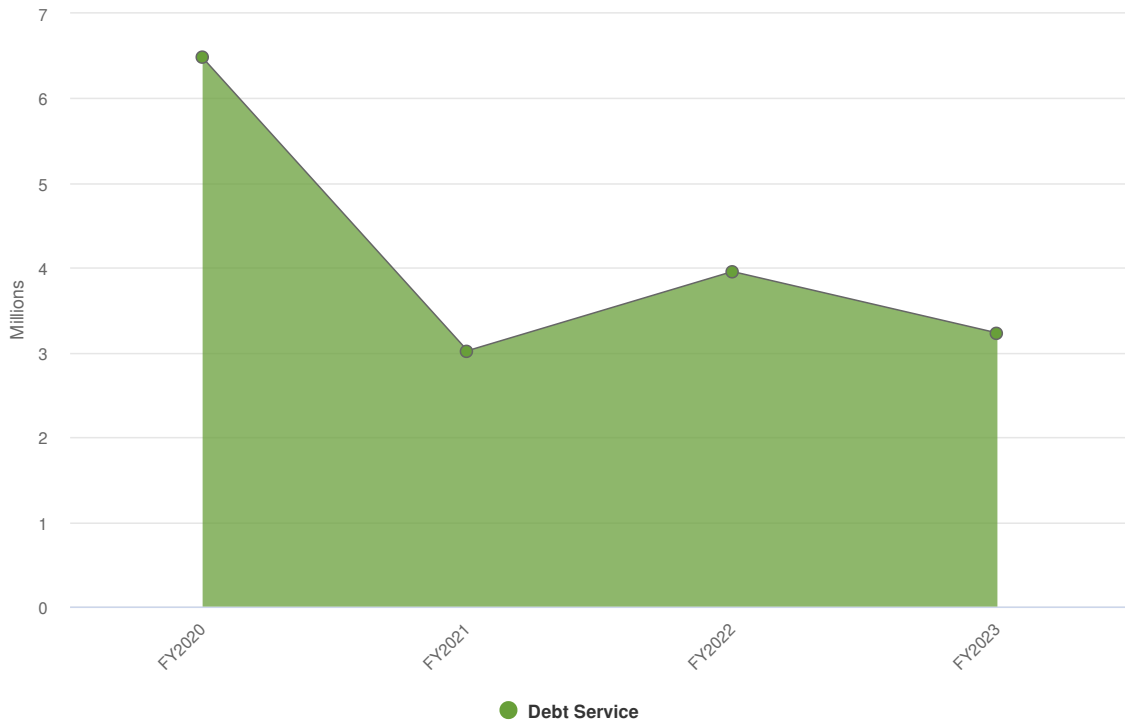
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source						
Transfers In	\$8,162,461.06	\$2,250,431.39	\$2,198,889.00	\$3,038,999.92	\$3,229,312.00	46.9%
<b>Total Revenue Source:</b>	<b>\$8,162,461.06</b>	<b>\$2,250,431.39</b>	<b>\$2,198,889.00</b>	<b>\$3,038,999.92</b>	<b>\$3,229,312.00</b>	<b>46.9%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects						
Debt Service	\$6,480,037.36	\$3,020,422.53	\$3,115,191.00	\$3,955,302.78	\$3,229,312.00	3.7%
<b>Total Expense Objects:</b>	<b>\$6,480,037.36</b>	<b>\$3,020,422.53</b>	<b>\$3,115,191.00</b>	<b>\$3,955,302.78</b>	<b>\$3,229,312.00</b>	<b>3.7%</b>



## Natural Gas Utility Funds

The assorted Natural Gas Utility Funds are used to account for the various revenues and expenses related to operating the City's Natural Gas Utility. The City of Hamilton has individual Gas Utility Funds to account for the revenues and costs associated with certain activities such as primary utility operations, debt repayment, and capital improvements. However, this section consolidates all the Gas Utility Funds for presentation purposes.

### Budgetary Highlights

Charges for Services (Enterprise Revenue) are projected to decrease slightly in 2023 compared to the 2022 budget due to an expected \$1.2 million decrease in sales to AMP Fremont Energy Center, a natural gas-fired combined cycle generating plant located in Sandusky County, Ohio. Sales to utility customers within the city limits of Hamilton are expecting to increase slightly. The primary drivers are a fixed price contract for the natural gas the City passes through to customers and no increase in customer base rates in 2023. The City entered into a new gas supply contract in 2018 which fixed the price of natural gas for five years, eliminating the impact of higher natural gas prices during colder months. This led to a decrease in the gas cost recovery rate in 2018 due to the lower supply expense. Customer consumption is budgeted to remain flat in 2023 and is projected based on a weather normalized year. A 5% base rate increase was implemented for 2018 and 2019. A cost of service study occurred in 2020 to assure the Natural Gas Utility can properly fund its operations, capital, and debt service needs.

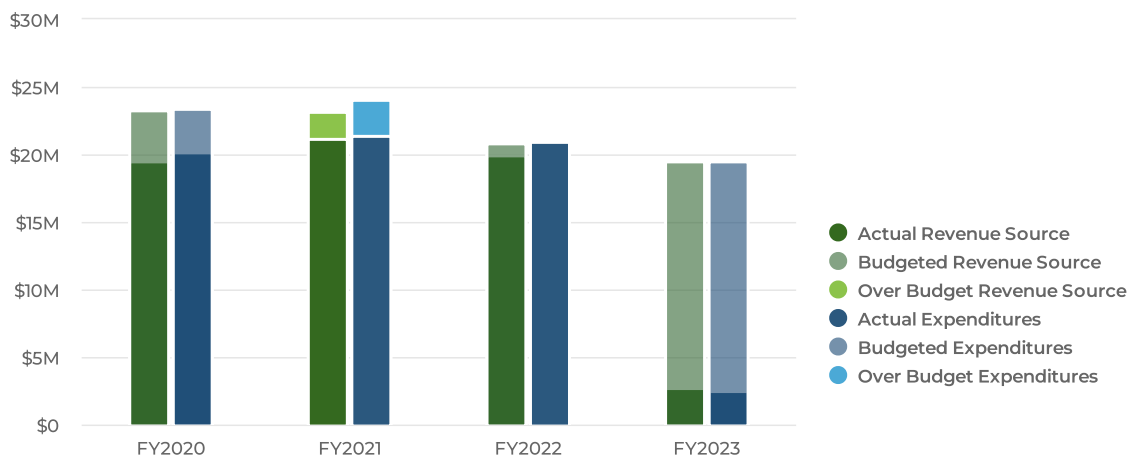
Operation and maintenance expenditures are expected to decrease by 3.69% or \$700,145 in the 2023 Adopted Budget compared to the 2022 Adopted Budget. The utility is expected to transfer \$416,400 to support capital improvements, compared to \$1.01 million budgeted in 2022.

Capital improvement projects in the 2023 Adopted Budget total \$562,500 and include:

- Regulator pits and station improvements — \$200,000
- Meter replacements — \$100,000
- Valve replacements — \$75,000
- Equipment replacements (dump truck / crew truck / backhoe) — \$187,500

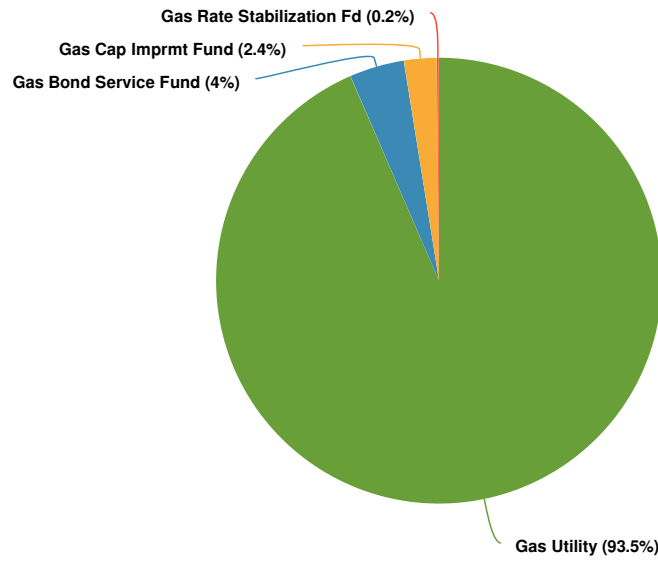
### Summary

The City of Hamilton is projecting \$19.53M of revenue in 2023, which represents a 6.31% decrease over the prior year adopted budget. Budgeted expenditures are projected to decrease by 6.48%, or \$1.36M, to \$19.60M in 2023.

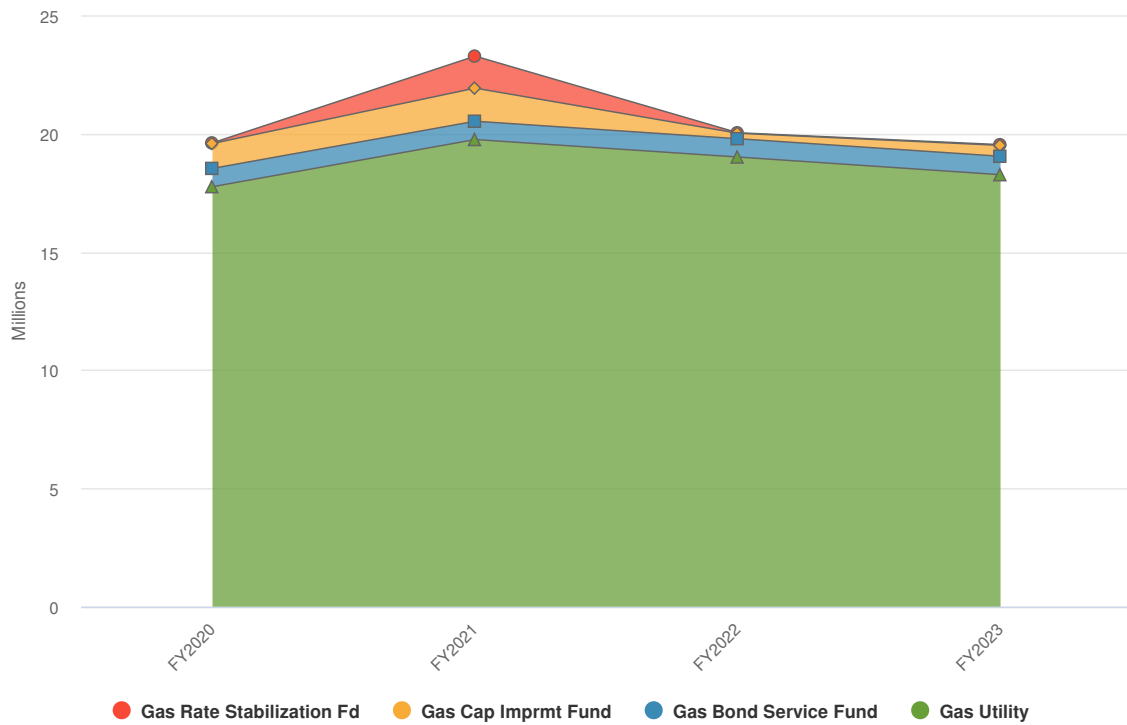


# Revenue by Fund

## 2023 Revenue by Fund



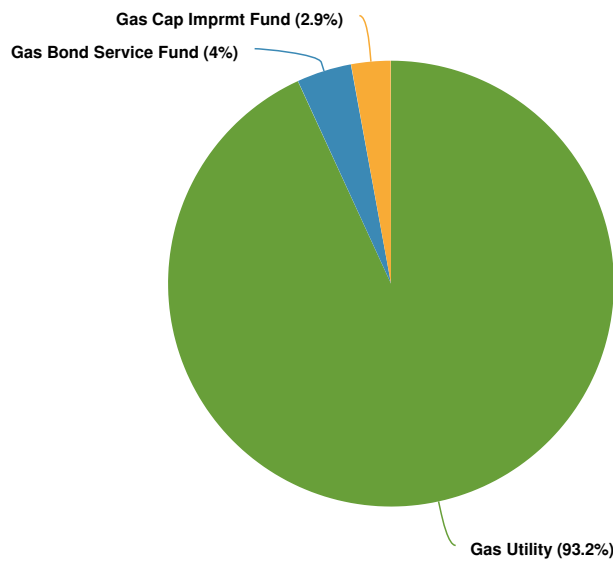
## Budgeted and Historical 2023 Revenue by Fund



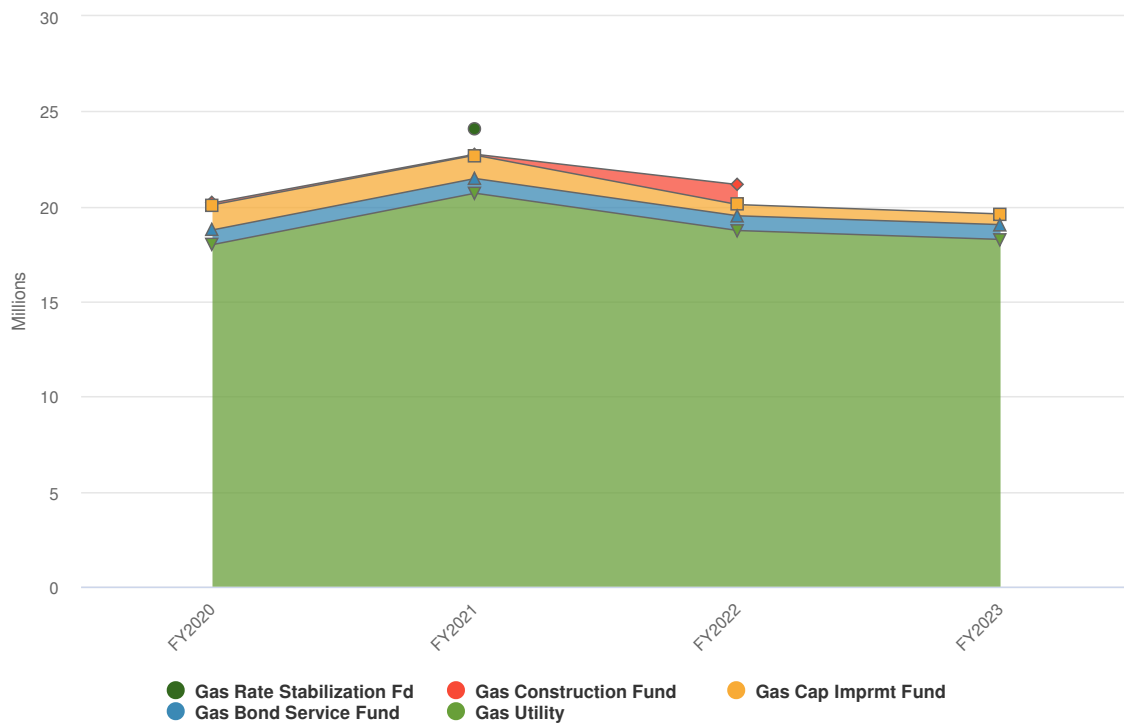
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Gas Utility						
Enterprise Revenue	\$17,669,236.77	\$18,359,034.20	\$18,881,145.00	\$18,958,636.24	\$18,190,000.00	-3.7%
Transfers In	\$0.00	\$1,341,072.00	\$0.00	\$0.00	\$0.00	N/A
Miscellaneous Revenue	\$83,547.23	\$46,092.83	\$78,700.00	\$48,441.14	\$69,700.00	-11.4%
<b>Total Gas Utility:</b>	<b>\$17,752,784.00</b>	<b>\$19,746,199.03</b>	<b>\$18,959,845.00</b>	<b>\$19,007,077.38</b>	<b>\$18,259,700.00</b>	<b>-3.7%</b>
Gas Cap Imprmt Fund						
Enterprise Revenue	\$52,800.00	\$55,100.00	\$45,000.00	\$81,450.00	\$45,000.00	0%
Transfers In	\$1,000,000.00	\$1,341,072.00	\$1,006,196.00	\$150,000.00	\$416,400.00	-58.6%
Miscellaneous Revenue	\$0.00	\$2,825.56	\$0.00	\$0.00	\$0.00	N/A
<b>Total Gas Cap Imprmt Fund:</b>	<b>\$1,052,800.00</b>	<b>\$1,398,997.56</b>	<b>\$1,051,196.00</b>	<b>\$231,450.00</b>	<b>\$461,400.00</b>	<b>-56.1%</b>
Gas Rate Stabilization Fd						
Transfers In	\$0.00	\$1,341,072.00	\$0.00	\$0.00	\$0.00	N/A
Miscellaneous Revenue	\$26,077.16	\$11,715.87	\$30,000.00	\$20,368.35	\$30,000.00	0%
<b>Total Gas Rate Stabilization Fd:</b>	<b>\$26,077.16</b>	<b>\$1,352,787.87</b>	<b>\$30,000.00</b>	<b>\$20,368.35</b>	<b>\$30,000.00</b>	<b>0%</b>
Gas Bond Service Fund						
Transfers In	\$773,414.50	\$773,981.00	\$805,000.00	\$774,134.50	\$778,954.00	-3.2%
<b>Total Gas Bond Service Fund:</b>	<b>\$773,414.50</b>	<b>\$773,981.00</b>	<b>\$805,000.00</b>	<b>\$774,134.50</b>	<b>\$778,954.00</b>	<b>-3.2%</b>
<b>Total:</b>	<b>\$19,605,075.66</b>	<b>\$23,271,965.46</b>	<b>\$20,846,041.00</b>	<b>\$20,033,030.23</b>	<b>\$19,530,054.00</b>	<b>-6.3%</b>

# Expenditures by Fund

## 2023 Expenditures by Fund



## Budgeted and Historical 2023 Expenditures by Fund



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Gas Utility						
Personal Services & Benefits	\$2,493,804.91	\$2,596,217.49	\$2,704,912.00	\$2,839,004.54	\$2,798,861.00	3.5%
Other Expenditures	\$15,491,800.61	\$18,095,278.94	\$16,254,933.00	\$15,889,263.38	\$15,460,839.00	-4.9%
<b>Total Gas Utility:</b>	<b>\$17,985,605.52</b>	<b>\$20,691,496.43</b>	<b>\$18,959,845.00</b>	<b>\$18,728,267.92</b>	<b>\$18,259,700.00</b>	<b>-3.7%</b>
Gas Construction Fund						
Capital Improvements	\$101,288.87	\$48,711.13	\$0.00	\$1,051,547.18	\$0.00	N/A
<b>Total Gas Construction Fund:</b>	<b>\$101,288.87</b>	<b>\$48,711.13</b>	<b>\$0.00</b>	<b>\$1,051,547.18</b>	<b>\$0.00</b>	<b>N/A</b>
Gas Cap Imprmt Fund						
Other Expenditures	\$0.00	\$0.00	\$0.00	\$7,960.00	\$0.00	N/A
Capital Improvements	\$1,318,534.85	\$1,226,203.54	\$1,195,150.00	\$581,871.68	\$562,500.00	-52.9%
<b>Total Gas Cap Imprmt Fund:</b>	<b>\$1,318,534.85</b>	<b>\$1,226,203.54</b>	<b>\$1,195,150.00</b>	<b>\$589,831.68</b>	<b>\$562,500.00</b>	<b>-52.9%</b>
Gas Rate Stabilization Fd						
Other Expenditures	\$0.00	\$1,341,072.00	\$0.00	\$0.00	\$0.00	N/A
<b>Total Gas Rate Stabilization Fd:</b>	<b>\$0.00</b>	<b>\$1,341,072.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>N/A</b>
Gas Bond Service Fund						
Debt Service	\$773,414.50	\$773,981.00	\$805,000.00	\$774,134.50	\$778,954.00	-3.2%
<b>Total Gas Bond Service Fund:</b>	<b>\$773,414.50</b>	<b>\$773,981.00</b>	<b>\$805,000.00</b>	<b>\$774,134.50</b>	<b>\$778,954.00</b>	<b>-3.2%</b>
<b>Total:</b>	<b>\$20,178,843.74</b>	<b>\$24,081,464.10</b>	<b>\$20,959,995.00</b>	<b>\$21,143,781.28</b>	<b>\$19,601,154.00</b>	<b>-6.5%</b>





## Electric Utility Funds

The assorted Electric Utility Funds are used to account for the various revenues and expenses related to operating the City's Electric Utility. The City of Hamilton has individual Electric Utility funds to account for the revenues and costs associated with certain activities such as primary utility operations, debt repayment, and capital improvements. However, the table provided here consolidates all the Electric Utility Funds for presentation purposes.

### Budgetary Highlights

Charges to customers are projected, in the 2023 Adopted Budget for the Electric Utility Funds, are projected to increase approximately 9.06% over the 2022 adopted amount. The City is currently in step 5 of a five-year rate plan adopted by City Council in 2018. Additionally, revenues include reimbursements from American Municipal Power, Inc. (AMP) for the Greenup and Meldahl Hydroelectric Plants operation and maintenance costs.

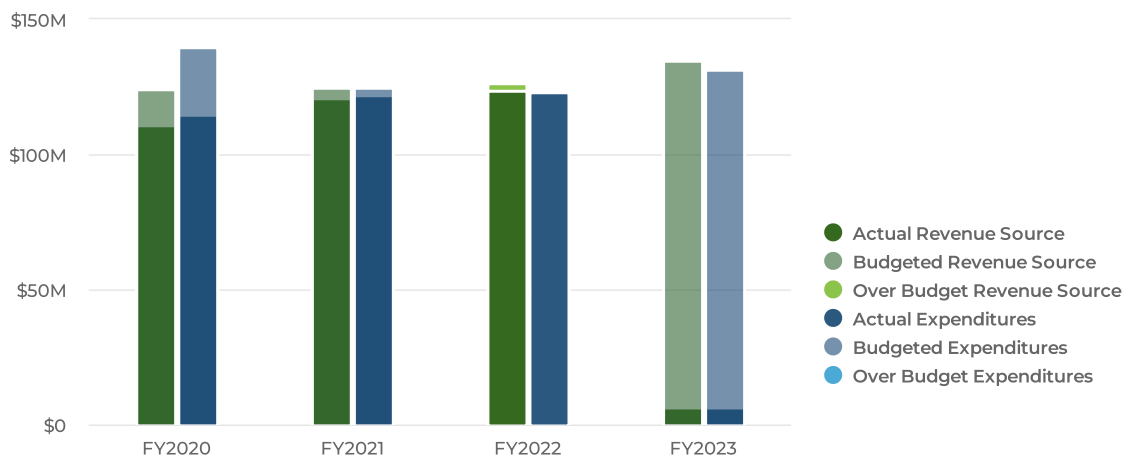
Operation and maintenance expenditures are expected to increase approximately 8.24% or \$7,581,564 in the 2023 Adopted Budget compared to the 2022 Adopted Budget. The majority of this change is due to increases in the cost of purchase power (\$3.2 million) and transfers to the Electric Capital Improvement, System Reserve, and Bond Service Funds (\$3.5 million). Debt service expense is consistent with amounts budgeted for 2022.

Capital Improvement projects in the 2023 Adopted Budget include:

- Hanover Building repairs and upgrades — \$50,000
- Equipment Replacements (van / bucket trucks / backyard machine) — \$845,000
- LED Streetlight Conversions — \$160,000
- Distribution Improvements — \$6,032,154

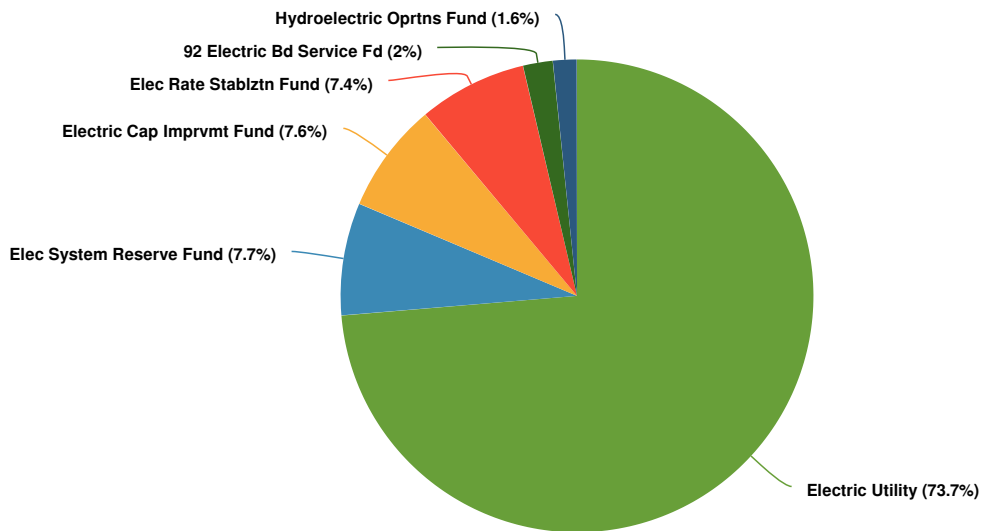
### Summary

The City of Hamilton is projecting revenue of \$135,224,042 in 2023, which represents a 9.06% increase over the prior year adopted budget. Budgeted expenditures are projected to increase by 6.90%, or \$8,502,125 to \$131,678,350 in 2023.

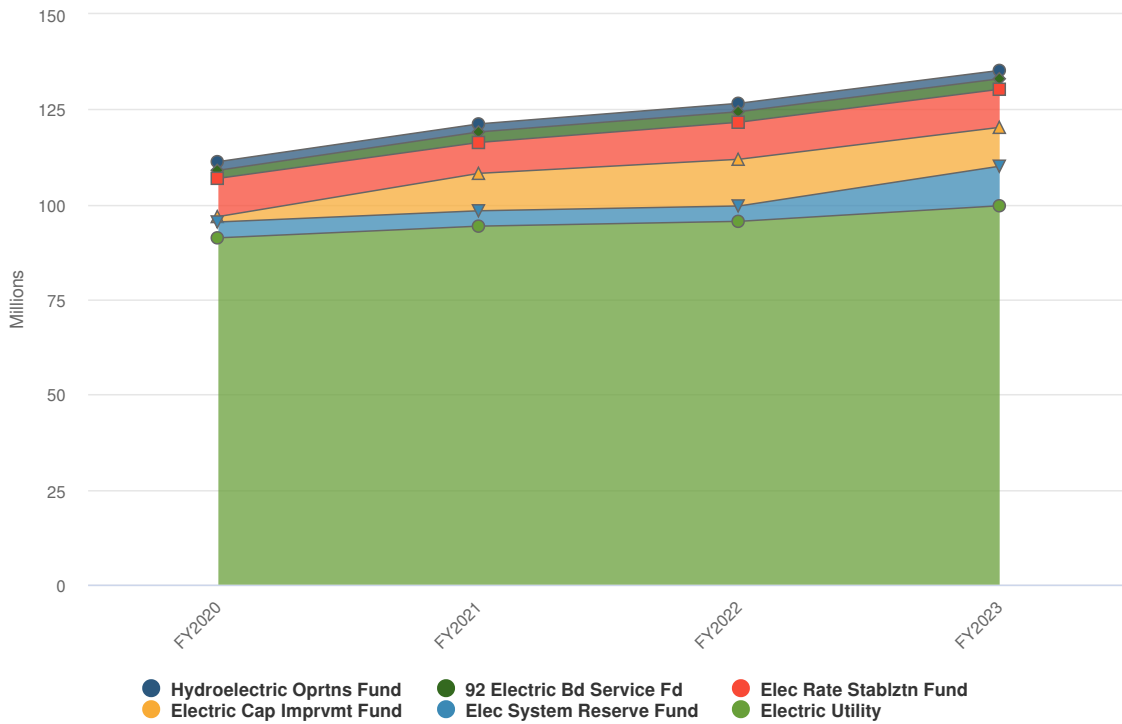


# Revenue by Fund

## 2023 Revenue by Fund



## Budgeted and Historical 2023 Revenue by Fund

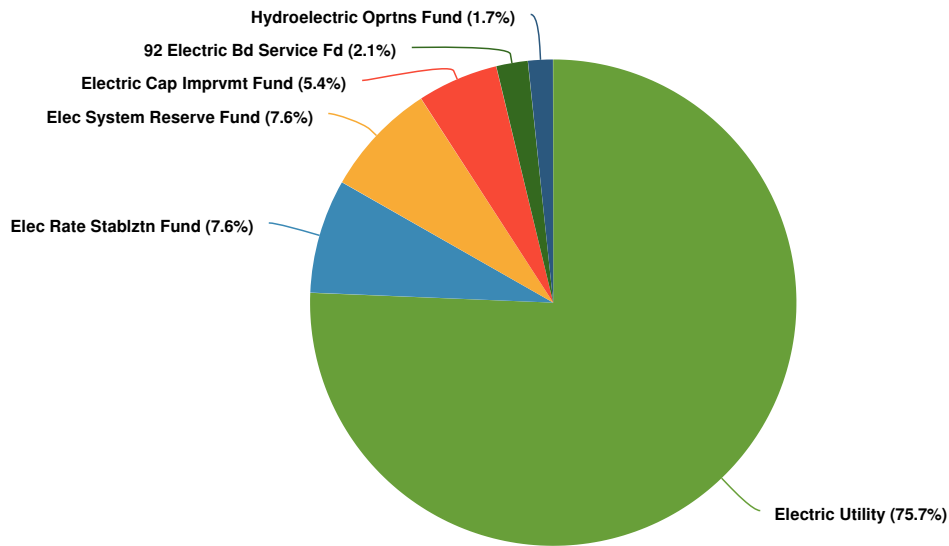


Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Electric Utility						
Taxes	\$2,289,947.59	\$2,363,108.17	\$2,413,000.00	\$2,369,619.13	\$2,403,000.00	-0.4%
Charges for Services	\$0.00	\$0.00	\$0.00	\$39,548.80	\$30,000.00	N/A
Enterprise Revenue	\$78,091,129.21	\$83,481,605.75	\$79,259,320.00	\$82,749,884.96	\$86,715,985.00	9.4%
Transfers In	\$10,200,000.00	\$8,104,139.00	\$10,000,000.00	\$9,710,000.00	\$10,000,000.00	0%
Miscellaneous Revenue	\$610,403.83	\$316,454.04	\$376,600.00	\$661,401.95	\$481,500.00	27.9%
<b>Total Electric Utility:</b>	<b>\$91,191,480.63</b>	<b>\$94,265,306.96</b>	<b>\$92,048,920.00</b>	<b>\$95,530,454.84</b>	<b>\$99,630,485.00</b>	<b>8.2%</b>
Hydroelectric Oprtns Fund						
Enterprise Revenue	\$2,259,615.83	\$2,120,267.91	\$2,125,481.00	\$2,215,077.82	\$2,196,561.00	3.3%
Miscellaneous Revenue	\$15,735.50	\$0.00	\$0.00	\$0.00	\$0.00	N/A
<b>Total Hydroelectric Oprtns Fund:</b>	<b>\$2,275,351.33</b>	<b>\$2,120,267.91</b>	<b>\$2,125,481.00</b>	<b>\$2,215,077.82</b>	<b>\$2,196,561.00</b>	<b>3.3%</b>
Electric Cap Imprvmt Fund						
Enterprise Revenue	\$1,421,855.55	\$1,631,596.67	\$1,337,965.00	\$1,114,244.22	\$1,810,274.00	35.3%
Transfers In	\$0.00	\$8,204,139.00	\$10,999,136.00	\$10,000,000.00	\$8,406,572.00	-23.6%
Miscellaneous Revenue	\$0.00	\$3,846.43	\$0.00	\$1,166,675.60	\$0.00	N/A
<b>Total Electric Cap Imprvmt Fund:</b>	<b>\$1,421,855.55</b>	<b>\$9,839,582.10</b>	<b>\$12,337,101.00</b>	<b>\$12,280,919.82</b>	<b>\$10,216,846.00</b>	<b>-17.2%</b>
Elec Rate Stablztn Fund						
Transfers In	\$10,000,000.00	\$8,104,139.00	\$10,000,000.00	\$9,700,000.00	\$10,000,000.00	0%
Miscellaneous Revenue	\$51,768.27	\$23,258.32	\$15,000.00	\$40,435.18	\$15,000.00	0%
<b>Total Elec Rate Stablztn Fund:</b>	<b>\$10,051,768.27</b>	<b>\$8,127,397.32</b>	<b>\$10,015,000.00</b>	<b>\$9,740,435.18</b>	<b>\$10,015,000.00</b>	<b>0%</b>
Elec System Reserve Fund						
Transfers In	\$4,000,000.00	\$4,000,000.00	\$4,000,000.00	\$4,000,000.00	\$10,000,000.00	150%
Miscellaneous Revenue	\$173,916.54	\$41,689.33	\$400,000.00	\$45,769.50	\$400,000.00	0%
<b>Total Elec System Reserve Fund:</b>	<b>\$4,173,916.54</b>	<b>\$4,041,689.33</b>	<b>\$4,400,000.00</b>	<b>\$4,045,769.50</b>	<b>\$10,400,000.00</b>	<b>136.4%</b>
92 Electric Bd Service Fd						
Intergovernmental Revenue	\$50,656.85	\$0.00	\$310,000.00	\$0.00	\$0.00	-100%
Transfers In	\$2,059,462.42	\$2,763,453.57	\$2,693,000.00	\$2,755,100.91	\$2,764,150.00	2.6%
Miscellaneous Revenue	\$8,202.52	\$165.84	\$65,000.00	\$10,491.76	\$1,000.00	-98.5%

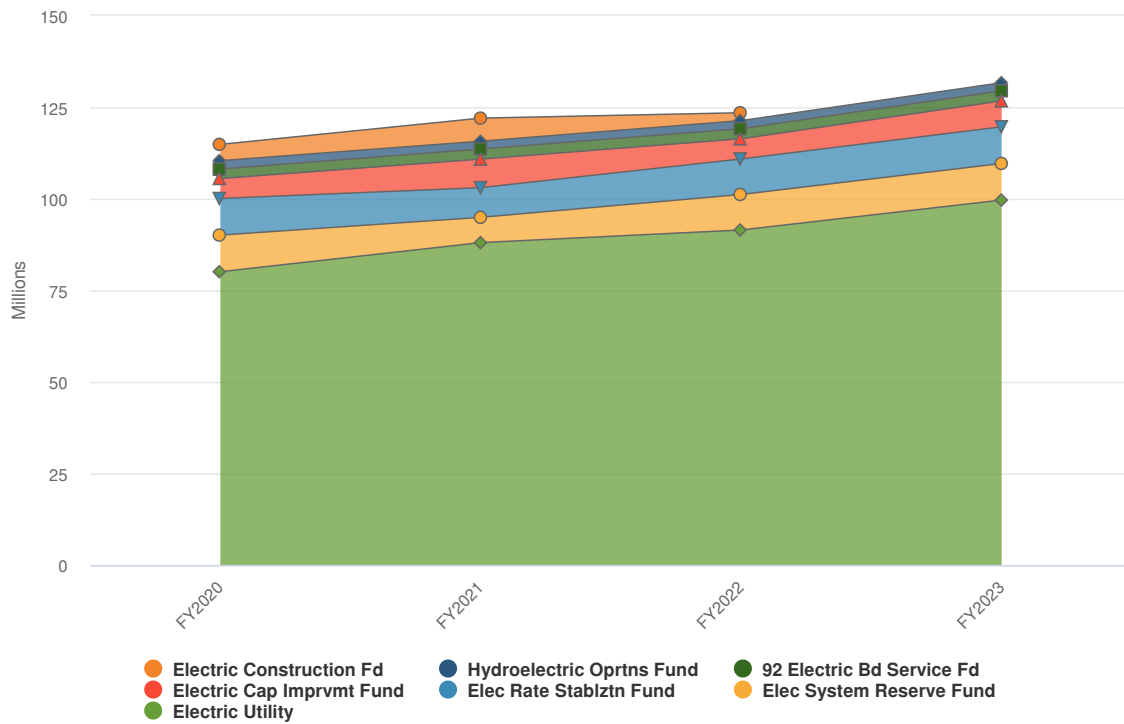
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Total 92 Electric Bd Service Fd:	\$2,118,321.79	\$2,763,619.41	\$3,068,000.00	\$2,765,592.67	\$2,765,150.00	-9.9%
<b>Total:</b>	<b>\$111,232,694.11</b>	<b>\$121,157,863.03</b>	<b>\$123,994,502.00</b>	<b>\$126,578,249.83</b>	<b>\$135,224,042.00</b>	<b>9.1%</b>

## Expenditures by Fund

### 2023 Expenditures by Fund



### Budgeted and Historical 2023 Expenditures by Fund



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Electric Utility						
Personal Services & Benefits	\$9,454,316.76	\$9,726,048.12	\$10,535,753.00	\$9,899,294.81	\$10,695,673.00	1.5%
Other Expenditures	\$70,612,081.37	\$78,286,909.79	\$81,513,168.00	\$81,559,211.16	\$88,934,812.00	9.1%
Debt Service	\$715.54	\$750.00	\$0.00	\$750.00	\$0.00	0%
<b>Total Electric Utility:</b>	<b>\$80,067,113.67</b>	<b>\$88,013,707.91</b>	<b>\$92,048,921.00</b>	<b>\$91,459,255.97</b>	<b>\$99,630,485.00</b>	<b>8.2%</b>
Electric Construction Fd						
Capital Improvements	\$4,443,707.90	\$6,303,449.26	\$0.00	\$2,147,583.31	\$0.00	0%
<b>Total Electric Construction Fd:</b>	<b>\$4,443,707.90</b>	<b>\$6,303,449.26</b>	<b>\$0.00</b>	<b>\$2,147,583.31</b>	<b>\$0.00</b>	<b>0%</b>
Hydroelectric Oprtns Fund						
Personal Services & Benefits	\$2,099,465.88	\$1,988,449.76	\$1,913,253.00	\$2,117,101.58	\$1,970,452.00	3%
Other Expenditures	\$186,956.81	\$128,424.55	\$212,228.00	\$81,693.99	\$226,109.00	6.5%



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
<b>Total Hydroelectric Oprtns Fund:</b>	<b>\$2,286,422.69</b>	<b>\$2,116,874.31</b>	<b>\$2,125,481.00</b>	<b>\$2,198,795.57</b>	<b>\$2,196,561.00</b>	<b>3.3%</b>
Electric Cap Imprvmt Fund						
Other Expenditures	\$0.00	\$0.00	\$0.00	\$7,960.00	\$0.00	N/A
Capital Improvements	\$5,443,005.70	\$7,796,400.23	\$6,308,823.00	\$5,500,879.32	\$7,087,154.00	12.3%
<b>Total Electric Cap Imprvmt Fund:</b>	<b>\$5,443,005.70</b>	<b>\$7,796,400.23</b>	<b>\$6,308,823.00</b>	<b>\$5,508,839.32</b>	<b>\$7,087,154.00</b>	<b>12.3%</b>
Elec Rate Stablztn Fund						
Other Expenditures	\$10,000,000.00	\$8,104,139.00	\$10,000,000.00	\$9,700,000.00	\$10,000,000.00	0%
<b>Total Elec Rate Stablztn Fund:</b>	<b>\$10,000,000.00</b>	<b>\$8,104,139.00</b>	<b>\$10,000,000.00</b>	<b>\$9,700,000.00</b>	<b>\$10,000,000.00</b>	<b>0%</b>
Elec System Reserve Fund						
Other Expenditures	\$10,000,000.00	\$6,900,000.00	\$10,000,000.00	\$9,700,000.00	\$10,000,000.00	0%
<b>Total Elec System Reserve Fund:</b>	<b>\$10,000,000.00</b>	<b>\$6,900,000.00</b>	<b>\$10,000,000.00</b>	<b>\$9,700,000.00</b>	<b>\$10,000,000.00</b>	<b>0%</b>
92 Electric Bd Service Fd						
Debt Service	\$2,592,672.23	\$2,769,300.00	\$2,693,000.00	\$2,755,300.00	\$2,764,150.00	2.6%
<b>Total 92 Electric Bd Service Fd:</b>	<b>\$2,592,672.23</b>	<b>\$2,769,300.00</b>	<b>\$2,693,000.00</b>	<b>\$2,755,300.00</b>	<b>\$2,764,150.00</b>	<b>2.6%</b>
<b>Total:</b>	<b>\$114,832,922.19</b>	<b>\$122,003,870.71</b>	<b>\$123,176,225.00</b>	<b>\$123,469,774.17</b>	<b>\$131,678,350.00</b>	<b>6.9%</b>



## Water Utility Funds

The assorted Water Utility Funds are used to account for the various revenues and expenses related to operating the City's Water Utility. The City of Hamilton has individual Water Utility Funds to account for the revenues and costs associated with certain activities such as primary utility operations, debt repayment, and capital improvements. However, the table provided here consolidates all the Water Utility Funds for presentation purposes.

### Budgetary Highlights

Customer revenues in the Water Utility Fund are projected to increase 6.26% in 2023 due to a planned rate increase effective January 1, 2023. City Council approved a new 5-year rate plan on October 26, 2022 that includes increases each year.

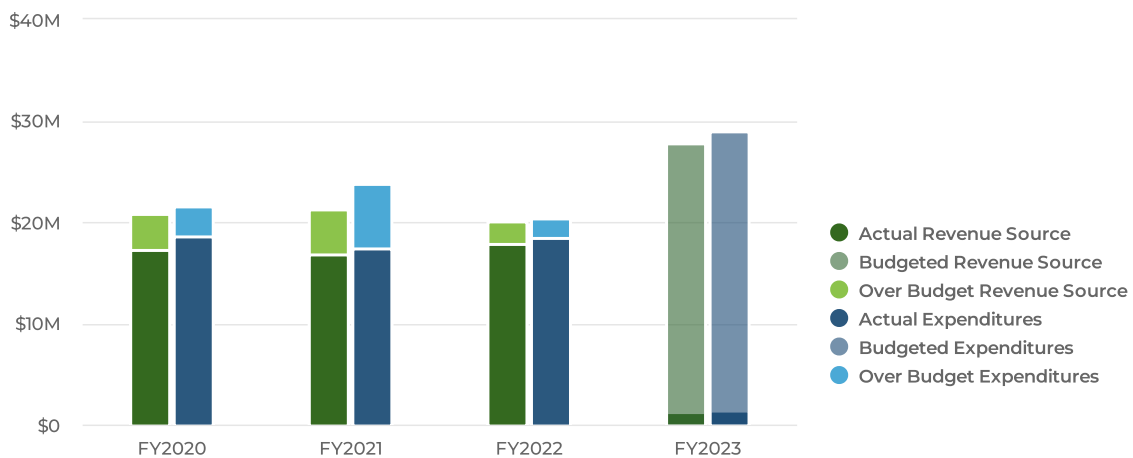
Operation and maintenance expenditures are expected to increase 6.64%, or \$975,543 in the 2023 Adopted Budget compared to the 2022 Adopted Budget. This change is mostly due to increased administrative costs and a planned transfer increase to the Water Capital Improvement Fund. The City plans on issuing up to \$9.7 million in debt during 2023 to fund capital improvements.

Capital improvement projects in the 2023 Adopted Budget total \$11.26 million and include:

- o Hamilton Enterprise Park water tower — \$7,000,000
- o Millville and Donna Avenues water main replacement — \$2,400,000
- o NW Washington water service replacement — \$300,000
- o Fairway Hills main replacement — \$300,000
- o Well rehabilitation — \$200,000
- o Rebuild High service pump — \$100,000
- o Millikin Street storm and water main improvements — \$80,000
- o Valve replacements — \$30,000
- o SWTP aerator roof replacement — \$300,000
- o Fire hydrants and meter replacements — \$360,000
- o Equipment replacement (dump truck / crew truck / backhoe) — \$187,500

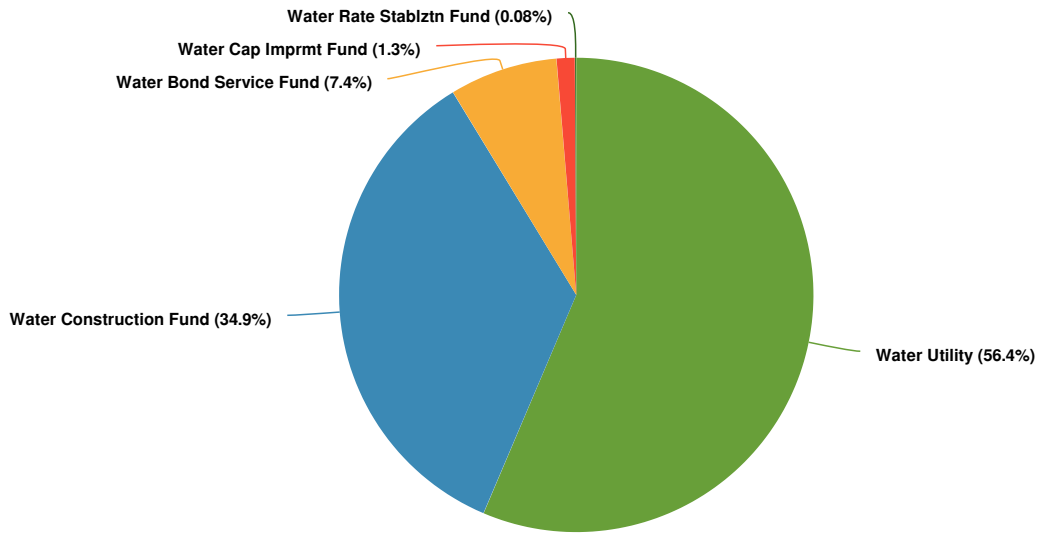
### Summary

The City of Hamilton is projecting \$27.79M of revenue in 2023, which represents a 55.30% increase over the prior year adopted budget. Budgeted expenditures are projected to increase by 56.56%, or \$10.47M, to \$28.97M in 2023.

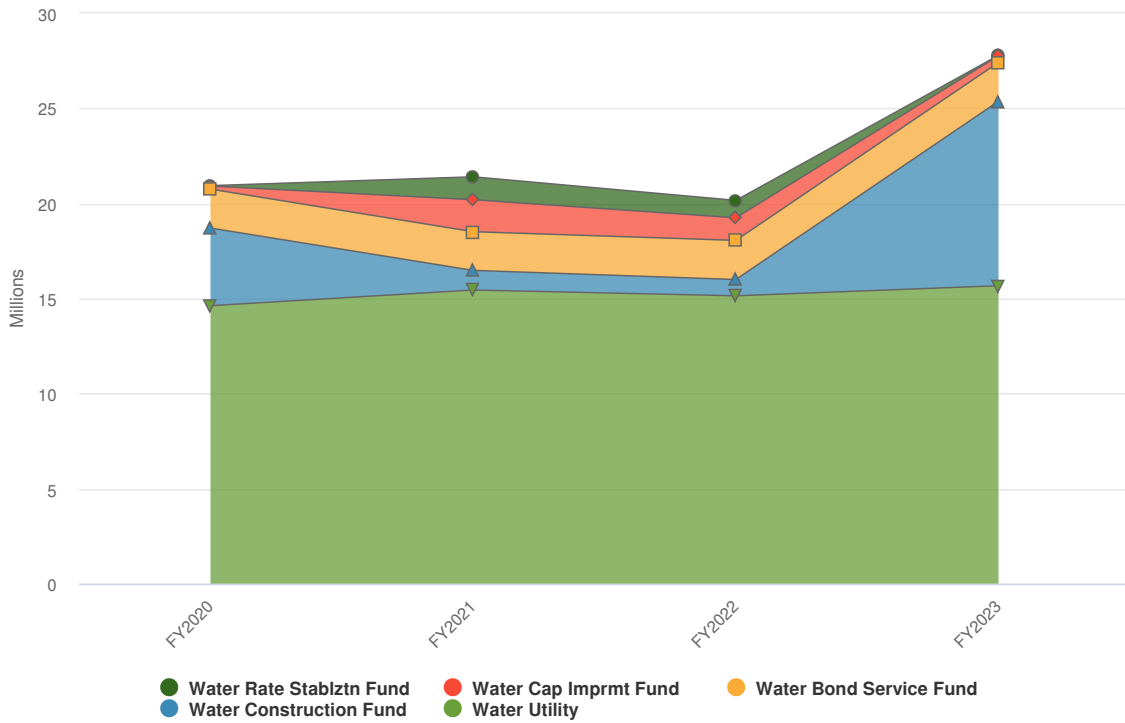


# Revenue by Fund

## 2023 Revenue by Fund



## Budgeted and Historical 2023 Revenue by Fund

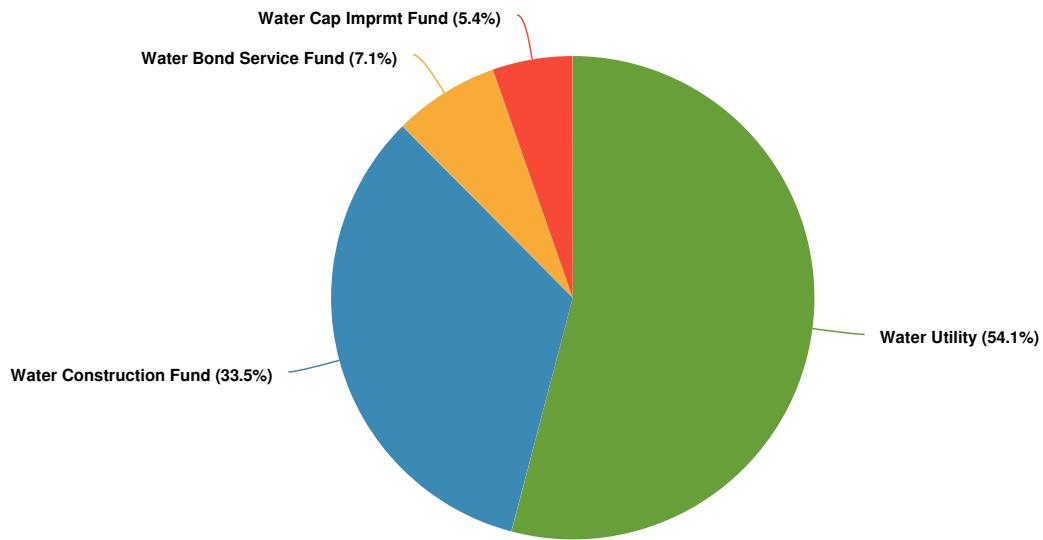




Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Water Utility						
Charges for Services	\$14,520.00	\$14,835.37	\$16,320.00	\$4,462.00	\$16,320.00	0%
Enterprise Revenue	\$14,257,517.04	\$14,066,467.31	\$14,384,834.00	\$14,861,736.08	\$15,285,968.00	6.3%
Transfers In	\$0.00	\$1,195,178.00	\$0.00	\$0.00	\$0.00	N/A
Miscellaneous Revenue	\$347,184.78	\$167,244.10	\$294,133.00	\$273,587.85	\$368,542.00	25.3%
<b>Total Water Utility:</b>	<b>\$14,619,221.82</b>	<b>\$15,443,724.78</b>	<b>\$14,695,287.00</b>	<b>\$15,139,785.93</b>	<b>\$15,670,830.00</b>	<b>6.6%</b>
Water Construction Fund						
Intergovernmental Revenue	\$0.00	\$0.00	\$1,100,000.00	\$0.00	\$0.00	-100%
Other Financing Sources	\$1,802,725.57	\$1,031,995.73	\$0.00	\$22,133.60	\$9,700,000.00	N/A
Transfers In	\$2,281,118.00	\$0.00	\$0.00	\$835,000.00	\$0.00	N/A
<b>Total Water Construction Fund:</b>	<b>\$4,083,843.57</b>	<b>\$1,031,995.73</b>	<b>\$1,100,000.00</b>	<b>\$857,133.60</b>	<b>\$9,700,000.00</b>	<b>781.8%</b>
Water Cap Imprmt Fund						
Enterprise Revenue	\$10,480.00	\$12,390.00	\$14,000.00	\$14,670.00	\$14,000.00	0%
Transfers In	\$150,000.00	\$1,670,178.00	\$95.00	\$1,150,000.00	\$334,542.00	352,049.5%
Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$24,072.45	\$0.00	N/A
<b>Total Water Cap Imprmt Fund:</b>	<b>\$160,480.00</b>	<b>\$1,682,568.00</b>	<b>\$14,095.00</b>	<b>\$1,188,742.45</b>	<b>\$348,542.00</b>	<b>2,372.8%</b>
Water Rate Stablztn Fund						
Transfers In	\$0.00	\$1,195,178.00	\$0.00	\$900,000.00	\$0.00	N/A
Miscellaneous Revenue	\$20,416.52	\$9,172.67	\$22,000.00	\$15,946.96	\$22,000.00	0%
<b>Total Water Rate Stablztn Fund:</b>	<b>\$20,416.52</b>	<b>\$1,204,350.67</b>	<b>\$22,000.00</b>	<b>\$915,946.96</b>	<b>\$22,000.00</b>	<b>0%</b>
Water Bond Service Fund						
Transfers In	\$2,046,014.00	\$2,035,190.62	\$2,046,000.00	\$2,048,493.20	\$2,044,688.00	-0.1%
Miscellaneous Revenue	\$3,417.02	\$200.82	\$15,000.00	\$8,871.45	\$1,500.00	-90%
<b>Total Water Bond Service Fund:</b>	<b>\$2,049,431.02</b>	<b>\$2,035,391.44</b>	<b>\$2,061,000.00</b>	<b>\$2,057,364.65</b>	<b>\$2,046,188.00</b>	<b>-0.7%</b>
<b>Total:</b>	<b>\$20,933,392.93</b>	<b>\$21,398,030.62</b>	<b>\$17,892,382.00</b>	<b>\$20,158,973.59</b>	<b>\$27,787,560.00</b>	<b>55.3%</b>

# Expenditures by Fund

## 2023 Expenditures by Fund



## Budgeted and Historical 2023 Expenditures by Fund



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Water Utility						
Personal Services & Benefits	\$3,820,674.25	\$3,949,543.05	\$4,284,361.00	\$4,039,179.38	\$4,357,410.00	1.7%
Other Expenditures	\$11,558,418.12	\$12,183,540.94	\$10,060,926.00	\$11,179,489.45	\$10,963,420.00	9%
Debt Service	\$119,147.11	\$208,618.83	\$350,000.00	\$270,472.76	\$350,000.00	0%
Other Expenditures, Other Expenses	\$0.00	\$0.00	\$0.00	\$21,238.10	\$0.00	N/A
<b>Total Water Utility:</b>	<b>\$15,498,239.48</b>	<b>\$16,341,702.82</b>	<b>\$14,695,287.00</b>	<b>\$15,510,379.69</b>	<b>\$15,670,830.00</b>	<b>6.6%</b>
Water Construction Fund						
Capital Improvements	\$3,291,154.59	\$2,785,490.66	\$1,100,000.00	\$1,177,366.68	\$9,700,000.00	781.8%
<b>Total Water Construction Fund:</b>	<b>\$3,291,154.59</b>	<b>\$2,785,490.66</b>	<b>\$1,100,000.00</b>	<b>\$1,177,366.68</b>	<b>\$9,700,000.00</b>	<b>781.8%</b>
Water Cap Imprmt Fund						
Other Expenditures	\$0.00	\$0.00	\$0.00	\$7,960.00	\$0.00	N/A
Capital Improvements	\$801,099.40	\$1,521,323.52	\$665,000.00	\$820,678.65	\$1,557,500.00	134.2%
<b>Total Water Cap Imprmt Fund:</b>	<b>\$801,099.40</b>	<b>\$1,521,323.52</b>	<b>\$665,000.00</b>	<b>\$828,638.65</b>	<b>\$1,557,500.00</b>	<b>134.2%</b>
Water Rate Stablztn Fund						
Other Expenditures	\$0.00	\$1,195,178.00	\$0.00	\$900,000.00	\$0.00	N/A
<b>Total Water Rate Stablztn Fund:</b>	<b>\$0.00</b>	<b>\$1,195,178.00</b>	<b>\$0.00</b>	<b>\$900,000.00</b>	<b>\$0.00</b>	<b>N/A</b>
Water Bond Service Fund						
Debt Service	\$2,046,013.63	\$2,053,312.52	\$2,046,000.00	\$2,052,687.52	\$2,044,688.00	-0.1%
<b>Total Water Bond Service Fund:</b>	<b>\$2,046,013.63</b>	<b>\$2,053,312.52</b>	<b>\$2,046,000.00</b>	<b>\$2,052,687.52</b>	<b>\$2,044,688.00</b>	<b>-0.1%</b>
<b>Total:</b>	<b>\$21,636,507.10</b>	<b>\$23,897,007.52</b>	<b>\$18,506,287.00</b>	<b>\$20,469,072.54</b>	<b>\$28,973,018.00</b>	<b>56.6%</b>



## Wastewater Utility Funds

The assorted Wastewater Utility Funds are used to account for the various revenues and expenses related to operating the City's Wastewater/Water Reclamation Utility. The City of Hamilton has individual Wastewater Utility Funds to account for the revenues and costs associated with certain activities such as primary utility operations, debt repayment, and capital improvements. However, this section consolidates all the Wastewater Utility Funds for presentation purposes.

### Budgetary Highlights

Customer revenues in the Wastewater Utility Fund are projected to increase 1.81% in 2023 due to a planned rate increase effective January 1, 2023. City Council approved a new 5-year rate plan on October 26, 2022 that includes increases each year.

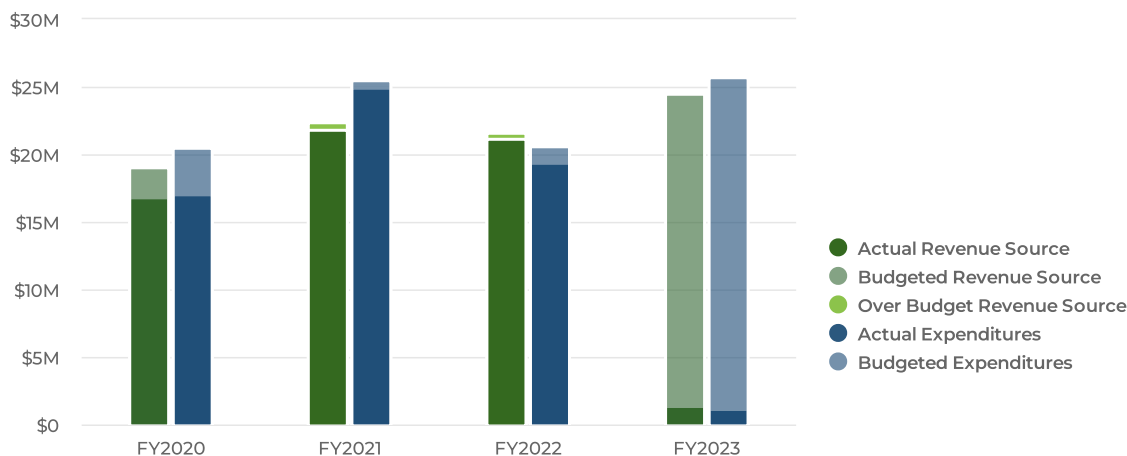
Operation and maintenance expenditures are expected to increase approximately 1.74% in the 2023 Adopted Budget compared to the 2022 Adopted Budget. This change is due to increases in employee salaries and benefits being offset by a reduction in transfers out to the Capital Improvement and Debt Service funds. The utility is expected to transfer \$544k to support capital improvements.

Capital improvement projects in the 2023 Adopted Budget total \$5.41 million and include:

- Annual sanitary manhole rehabilitation project — \$500,000
- Sanitary sewer lining — \$800,000
- Influent pump replacement — \$400,000
- Front end loader — \$75,000
- Wastewater treatment plant improvements — \$1,850,480
- New London package plant replacement — \$1,780,500

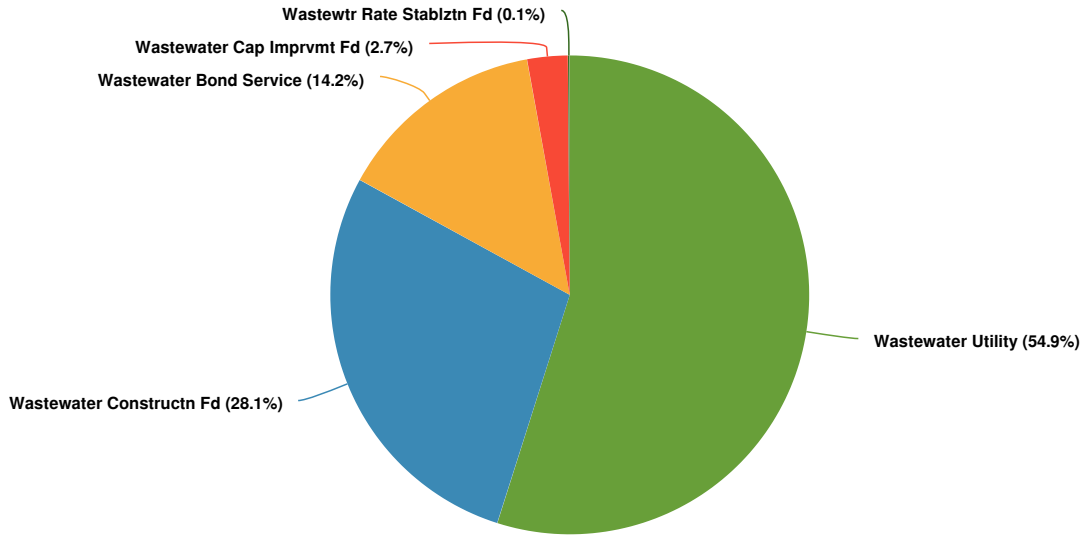
### Summary

The City of Hamilton is projecting revenue of \$24,600,894 in 2023, which represents a 15.80% increase over the prior year adopted budget. Budgeted expenditures are projected to increase by 24.62%, or \$5,096,878, to \$25,799,073 in 2023.

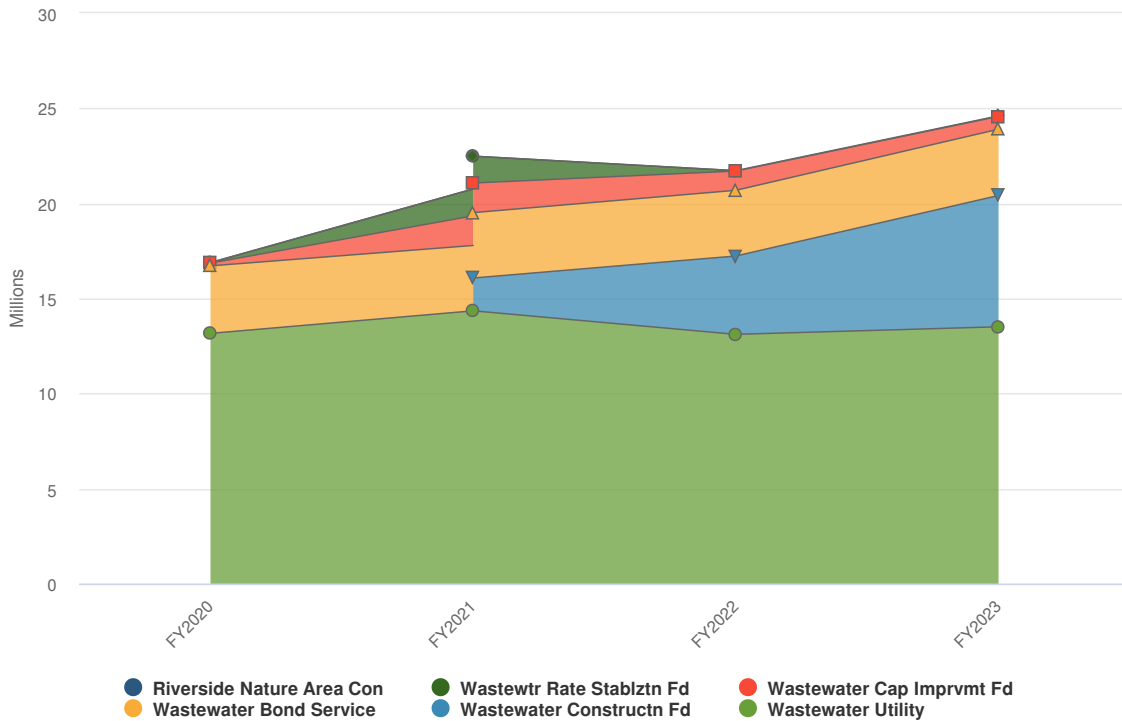


# Revenue by Fund

## 2023 Revenue by Fund



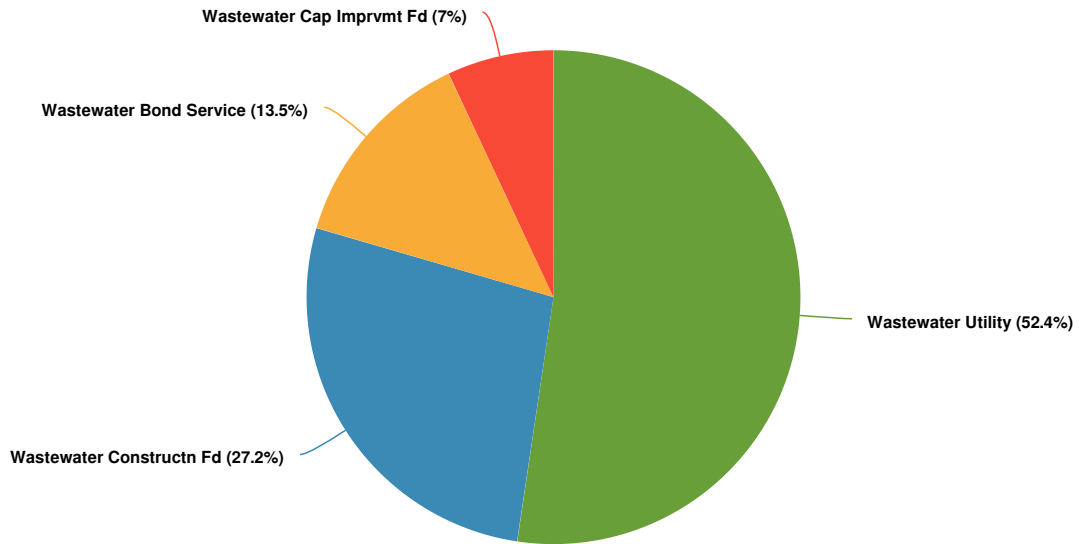
## Budgeted and Historical 2023 Revenue by Fund



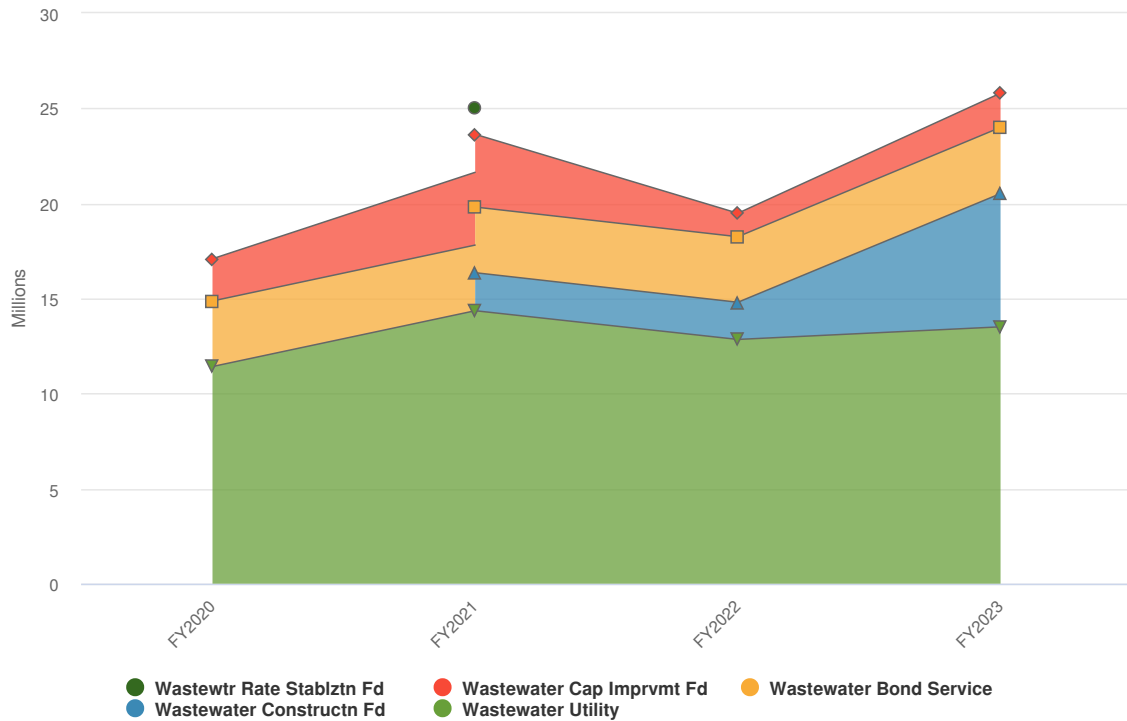
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Riverside Nature Area Con						
Miscellaneous Revenue	\$320.20	\$143.87	\$0.00	\$250.12	\$0.00	0%
<b>Total Riverside Nature Area Con:</b>	<b>\$320.20</b>	<b>\$143.87</b>	<b>\$0.00</b>	<b>\$250.12</b>	<b>\$0.00</b>	<b>0%</b>
Wastewater Utility						
Enterprise Revenue	\$12,962,658.94	\$12,836,425.25	\$13,094,000.00	\$12,988,288.56	\$13,330,100.00	1.8%
Transfers In	\$0.00	\$1,400,945.00	\$0.00	\$0.00	\$0.00	N/A
Miscellaneous Revenue	\$198,406.46	\$109,931.32	\$182,900.00	\$121,679.81	\$177,600.00	-2.9%
<b>Total Wastewater Utility:</b>	<b>\$13,161,065.40</b>	<b>\$14,347,301.57</b>	<b>\$13,276,900.00</b>	<b>\$13,109,968.37</b>	<b>\$13,507,700.00</b>	<b>1.7%</b>
Wastewater Constructn Fd						
Other Financing Sources	\$0.00	\$1,725,695.12	\$3,063,815.00	\$4,119,967.40	\$6,905,500.00	125.4%
<b>Total Wastewater Constructn Fd:</b>	<b>\$0.00</b>	<b>\$1,725,695.12</b>	<b>\$3,063,815.00</b>	<b>\$4,119,967.40</b>	<b>\$6,905,500.00</b>	<b>125.4%</b>
Wastewater Cap Imprvmt Fd						
Enterprise Revenue	\$147,360.00	\$157,419.00	\$130,000.00	\$96,726.00	\$130,000.00	0%
Transfers In	\$0.00	\$1,400,945.00	\$883,444.00	\$883,444.00	\$544,426.00	-38.4%
Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$31,927.50	\$0.00	N/A
<b>Total Wastewater Cap Imprvmt Fd:</b>	<b>\$147,360.00</b>	<b>\$1,558,364.00</b>	<b>\$1,013,444.00</b>	<b>\$1,012,097.50</b>	<b>\$674,426.00</b>	<b>-33.5%</b>
Wastewtr Rate Stablztn Fd						
Transfers In	\$0.00	\$1,400,945.00	\$0.00	\$0.00	\$0.00	N/A
Miscellaneous Revenue	\$26,239.60	\$11,788.86	\$28,000.00	\$20,495.23	\$28,000.00	0%
<b>Total Wastewtr Rate Stablztn Fd:</b>	<b>\$26,239.60</b>	<b>\$1,412,733.86</b>	<b>\$28,000.00</b>	<b>\$20,495.23</b>	<b>\$28,000.00</b>	<b>0%</b>
Wastewater Bond Service						
Intergovernmental Revenue	\$35,075.57	\$0.00	\$240,000.00	\$0.00	\$0.00	-100%
Transfers In	\$3,510,069.07	\$3,437,469.84	\$3,583,000.00	\$3,441,888.48	\$3,482,268.00	-2.8%
Miscellaneous Revenue	\$5,194.36	\$281.03	\$40,000.00	\$14,858.78	\$3,000.00	-92.5%
<b>Total Wastewater Bond Service:</b>	<b>\$3,550,339.00</b>	<b>\$3,437,750.87</b>	<b>\$3,863,000.00</b>	<b>\$3,456,747.26</b>	<b>\$3,485,268.00</b>	<b>-9.8%</b>
<b>Total:</b>	<b>\$16,885,324.20</b>	<b>\$22,481,989.29</b>	<b>\$21,245,159.00</b>	<b>\$21,719,525.88</b>	<b>\$24,600,894.00</b>	<b>15.8%</b>

# Expenditures by Fund

## 2023 Expenditures by Fund



## Budgeted and Historical 2023 Expenditures by Fund



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Wastewater Utility						
Personal Services & Benefits	\$2,805,965.31	\$2,815,234.52	\$3,090,035.00	\$2,836,569.28	\$3,321,940.00	7.5%
Other Expenditures	\$8,422,842.98	\$11,289,609.28	\$9,992,745.00	\$9,752,603.01	\$9,931,242.00	-0.6%
Debt Service	\$190,863.68	\$249,861.01	\$194,120.00	\$255,015.37	\$254,518.00	31.1%
<b>Total Wastewater Utility:</b>	<b>\$11,419,671.97</b>	<b>\$14,354,704.81</b>	<b>\$13,276,900.00</b>	<b>\$12,844,187.66</b>	<b>\$13,507,700.00</b>	<b>1.7%</b>
Wastewater Constructn Fd						
Capital Improvements	\$0.00	\$2,000,038.70	\$3,063,815.00	\$1,939,801.25	\$3,605,500.00	17.7%
Debt Service	\$0.00	\$0.00	\$0.00	\$16,440.57	\$3,403,125.00	N/A
<b>Total Wastewater Constructn Fd:</b>	<b>\$0.00</b>	<b>\$2,000,038.70</b>	<b>\$3,063,815.00</b>	<b>\$1,956,241.82</b>	<b>\$7,008,625.00</b>	<b>128.8%</b>
Wastewater Cap Imprvmt Fd						
Other Expenditures	\$0.00	\$0.00	\$0.00	\$7,960.00	\$0.00	N/A
Capital Improvements	\$2,220,145.24	\$3,827,064.89	\$778,480.00	\$1,227,369.73	\$1,800,480.00	131.3%
<b>Total Wastewater Cap Imprvmt Fd:</b>	<b>\$2,220,145.24</b>	<b>\$3,827,064.89</b>	<b>\$778,480.00</b>	<b>\$1,235,329.73</b>	<b>\$1,800,480.00</b>	<b>131.3%</b>
Wastewtr Rate Stablztn Fd						
Other Expenditures	\$0.00	\$1,400,945.00	\$0.00	\$0.00	\$0.00	N/A
<b>Total Wastewtr Rate Stablztn Fd:</b>	<b>\$0.00</b>	<b>\$1,400,945.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>N/A</b>
Wastewater Bond Service						
Debt Service	\$3,448,133.32	\$3,453,050.00	\$3,583,000.00	\$3,446,550.00	\$3,482,268.00	-2.8%
<b>Total Wastewater Bond Service:</b>	<b>\$3,448,133.32</b>	<b>\$3,453,050.00</b>	<b>\$3,583,000.00</b>	<b>\$3,446,550.00</b>	<b>\$3,482,268.00</b>	<b>-2.8%</b>
<b>Total:</b>	<b>\$17,087,950.53</b>	<b>\$25,035,803.40</b>	<b>\$20,702,195.00</b>	<b>\$19,482,309.21</b>	<b>\$25,799,073.00</b>	<b>24.6%</b>





# Fleet Maintenance Fund

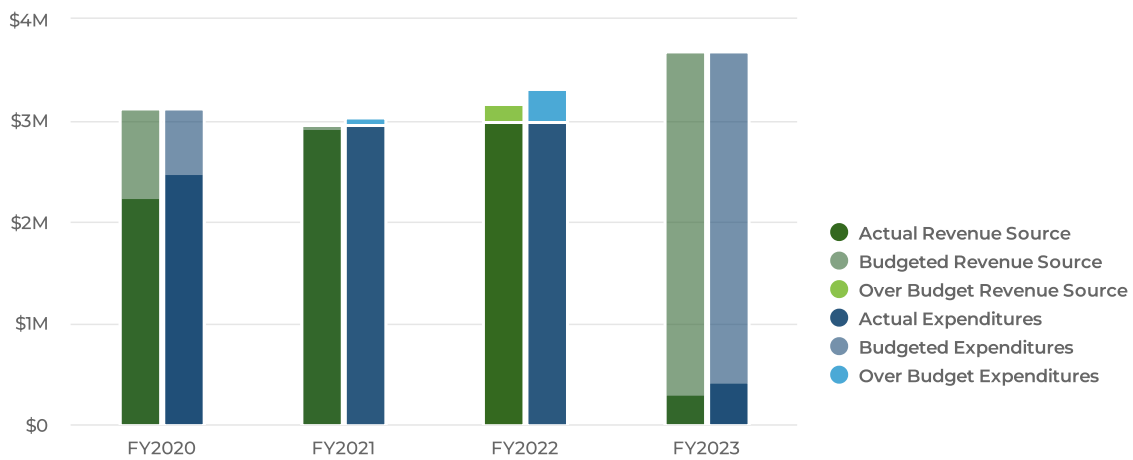
The Fleet Maintenance Fund is used to account for revenues and expenditures associated with the maintenance of the City's motor transport equipment by the Fleet Maintenance Division of the Department of Public Works.

## Budgetary Highlights

The 2023 adopted Fleet Maintenance Fund budget is projected to come in approximately 23.5% more than 2022 projected costs mostly due to the increase in the price of fuel. The 2023 Adopted Budget includes \$195,000 for capital improvements at the City garage including exterior painting, tuck pointing, fan replacements, and garage equipment purchases. The 2022 Adopted Budget had no planned capital improvement expenditures.

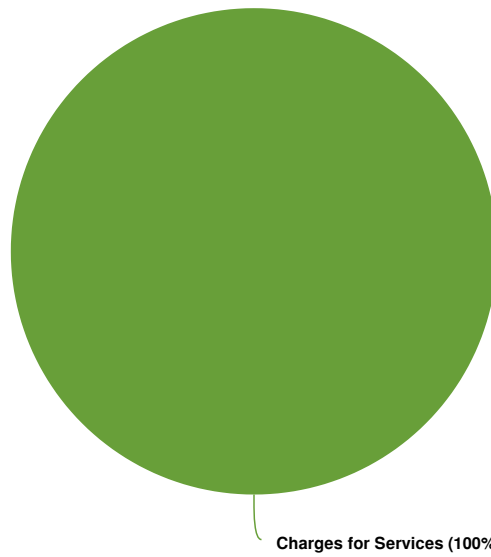
## Summary

The City of Hamilton is projecting revenue of \$3,689,661 in 2023, which represents a 23.53% increase over the prior year adopted budget. Budgeted expenditures are projected to increase by 23.53%, or \$702,755, to \$3,689,661 in 2023.

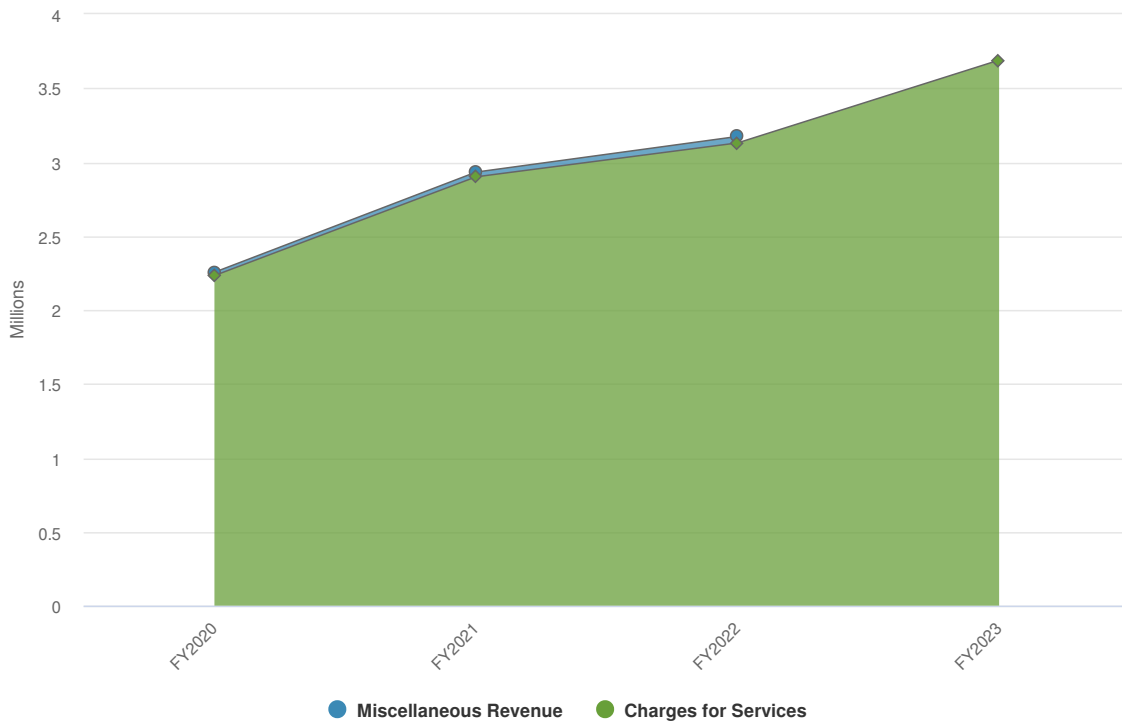


# Revenues by Source

## Projected 2023 Revenues by Source



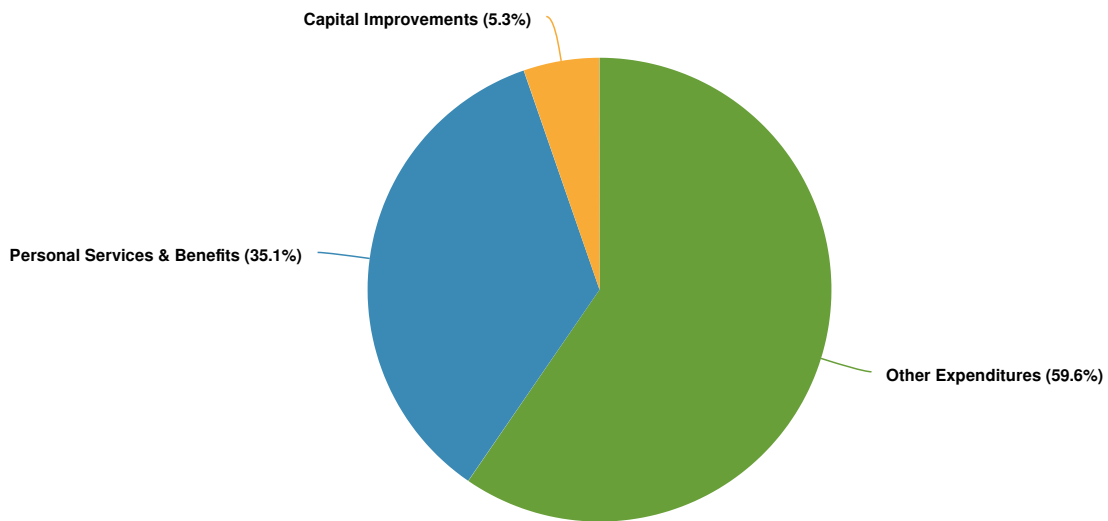
## Budgeted and Historical 2023 Revenues by Source



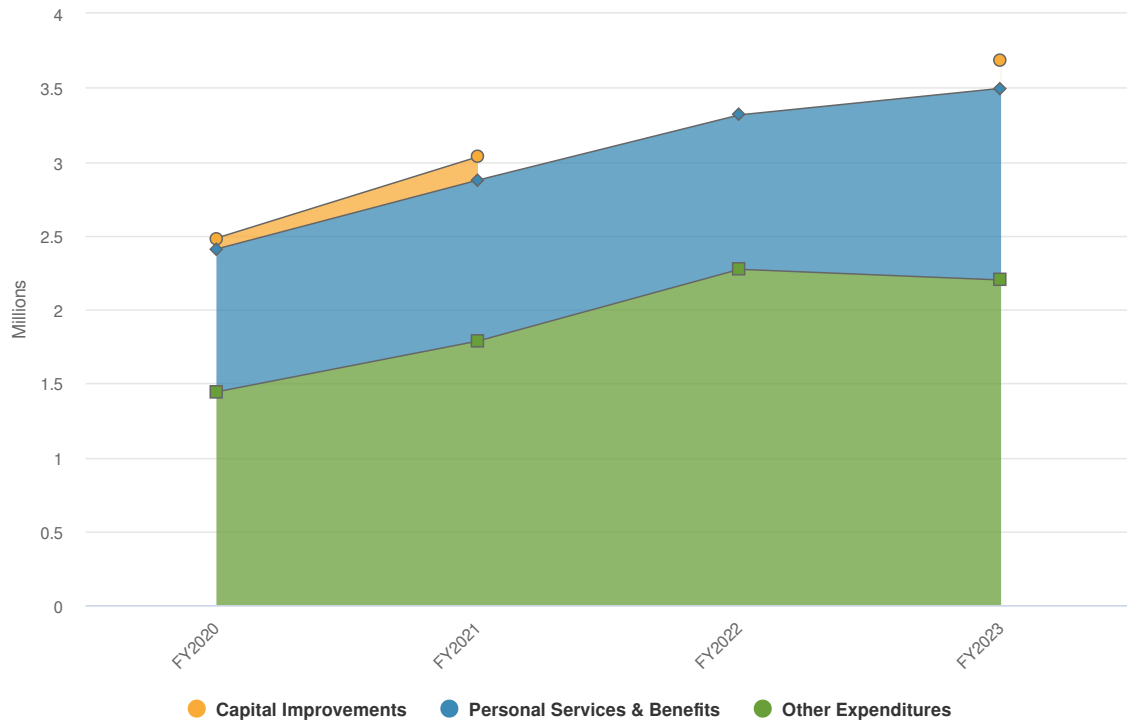
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source						
Charges for Services	\$2,232,268.94	\$2,900,169.52	\$2,986,906.00	\$3,129,505.66	\$3,689,661.00	23.5%
Miscellaneous Revenue	\$22,647.93	\$31,970.42	\$0.00	\$43,678.18	\$0.00	0%
<b>Total Revenue Source:</b>	<b>\$2,254,916.87</b>	<b>\$2,932,139.94</b>	<b>\$2,986,906.00</b>	<b>\$3,173,183.84</b>	<b>\$3,689,661.00</b>	<b>23.5%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects						
Personal Services & Benefits	\$965,984.66	\$1,088,464.49	\$1,124,745.00	\$1,044,403.94	\$1,296,350.00	15.3%
Other Expenditures	\$1,441,641.56	\$1,785,572.90	\$1,862,161.00	\$2,270,707.65	\$2,198,311.00	18.1%
Capital Improvements	\$73,934.58	\$157,701.73	\$0.00	\$0.00	\$195,000.00	N/A
<b>Total Expense Objects:</b>	<b>\$2,481,560.80</b>	<b>\$3,031,739.12</b>	<b>\$2,986,906.00</b>	<b>\$3,315,111.59</b>	<b>\$3,689,661.00</b>	<b>23.5%</b>



## Central Services

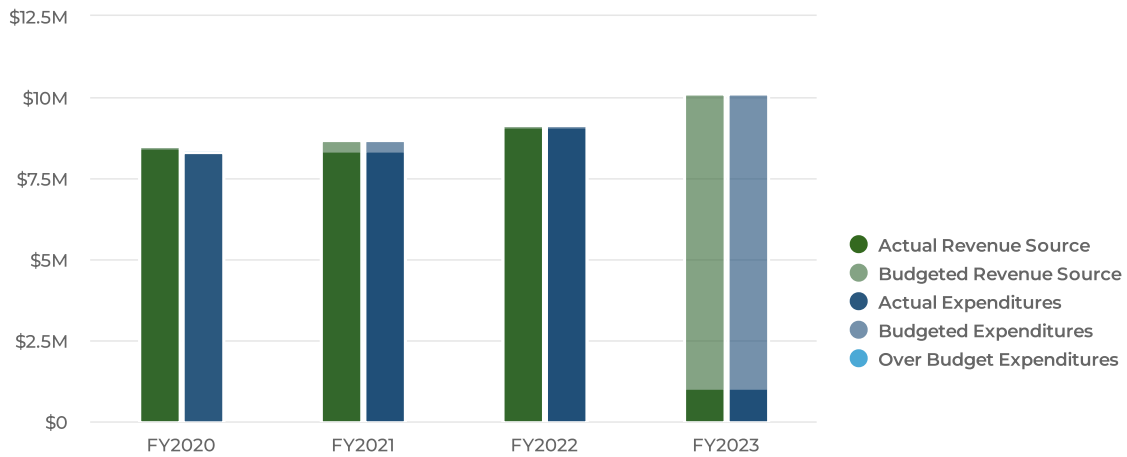
The Central Services Fund is used to account for revenues and expenditures associated with interdepartmental costs of certain goods and services. The operations of the Economic Development, Strategy and Information, Resident Services, the City's Storeroom, and various shared functions between the City's General Fund and Public Utilities are budgeted within this fund. Shared functions between the Public Utilities that are budgeted within the Central Services Fund include central utility administration, utility customer service, utility meter reading, and utility telecommunications.

### Budgetary Highlights

The Central Services adopted budget increased \$974,955 in 2023 compared to 2022. The Resident Services Department increased by 52.44% (\$686,853) and Information Technology Services increased 6.60% (\$194,763). The remaining departments in the Central Services Fund remained fairly consistent with the 2022 Adopted Budget.

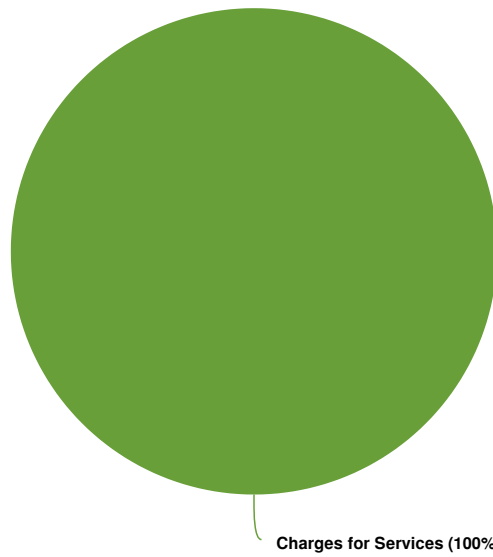
### Summary

The City of Hamilton is projecting \$10.1M of revenue in 2023, which represents a 10.65% increase over the prior year adopted budget. Budgeted expenditures are projected to increase by 10.65%, or \$975K, to \$10.1M in 2023.

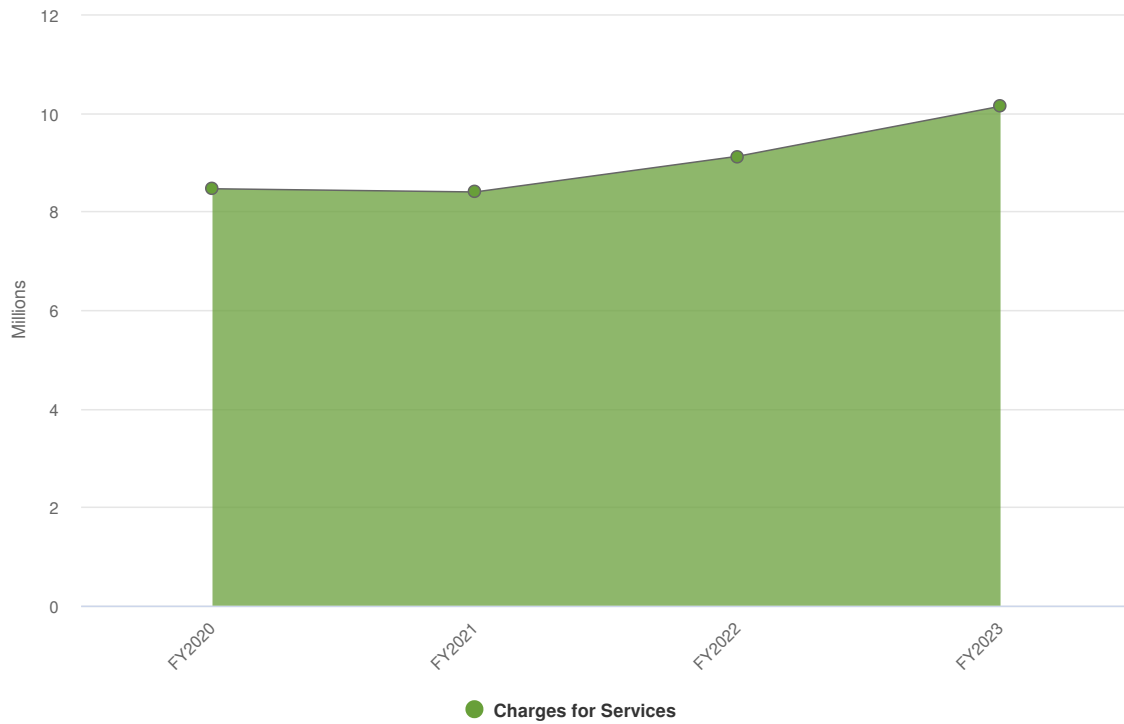


# Revenues by Source

## Projected 2023 Revenues by Source



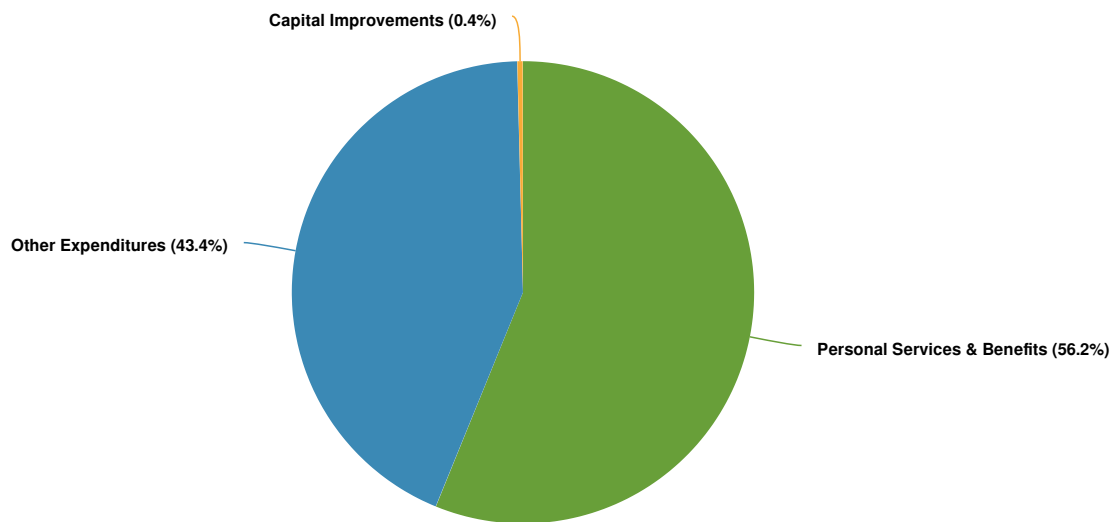
## Budgeted and Historical 2023 Revenues by Source



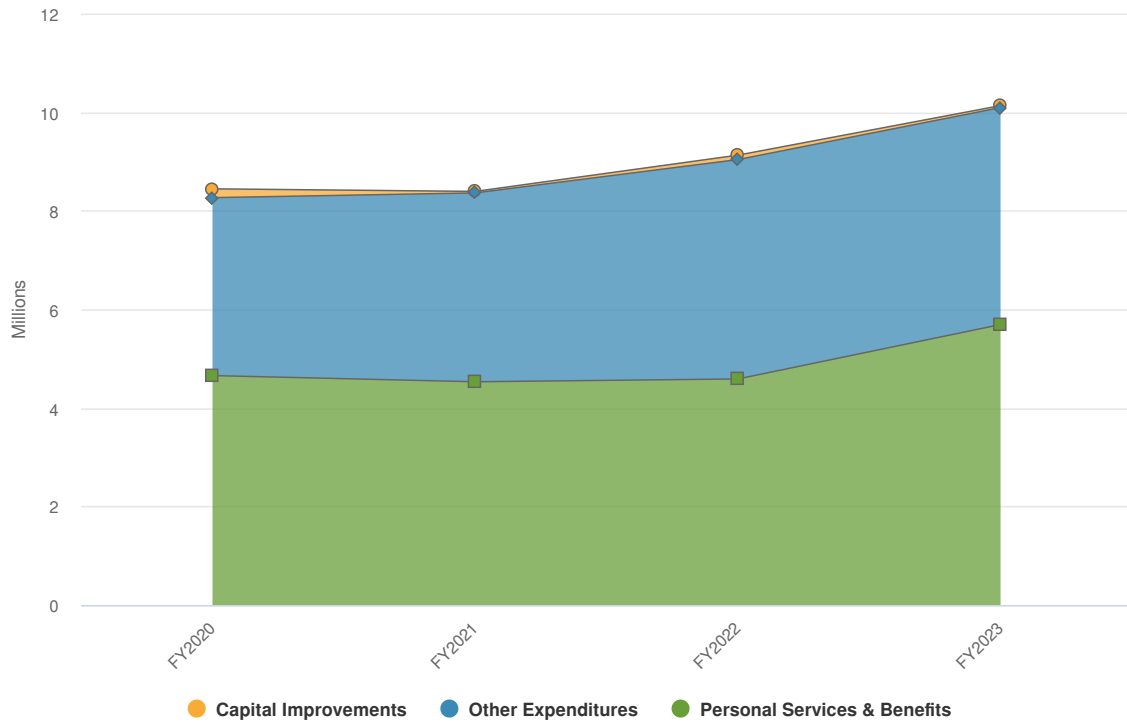
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source						
Charges for Services	\$8,458,695.21	\$8,393,341.76	\$9,157,524.00	\$9,118,114.80	\$10,132,479.00	10.6%
<b>Total Revenue Source:</b>	<b>\$8,458,695.21</b>	<b>\$8,393,341.76</b>	<b>\$9,157,524.00</b>	<b>\$9,118,114.80</b>	<b>\$10,132,479.00</b>	<b>10.6%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects						
Personal Services & Benefits	\$4,654,688.73	\$4,529,239.79	\$5,158,750.00	\$4,586,141.62	\$5,690,271.00	10.3%
Other Expenditures	\$3,610,544.49	\$3,832,028.28	\$3,988,774.00	\$4,451,573.93	\$4,402,208.00	10.4%
Capital Improvements	\$178,797.27	\$30,574.37	\$10,000.00	\$89,542.43	\$40,000.00	300%
<b>Total Expense Objects:</b>	<b>\$8,444,030.49</b>	<b>\$8,391,842.44</b>	<b>\$9,157,524.00</b>	<b>\$9,127,257.98</b>	<b>\$10,132,479.00</b>	<b>10.6%</b>



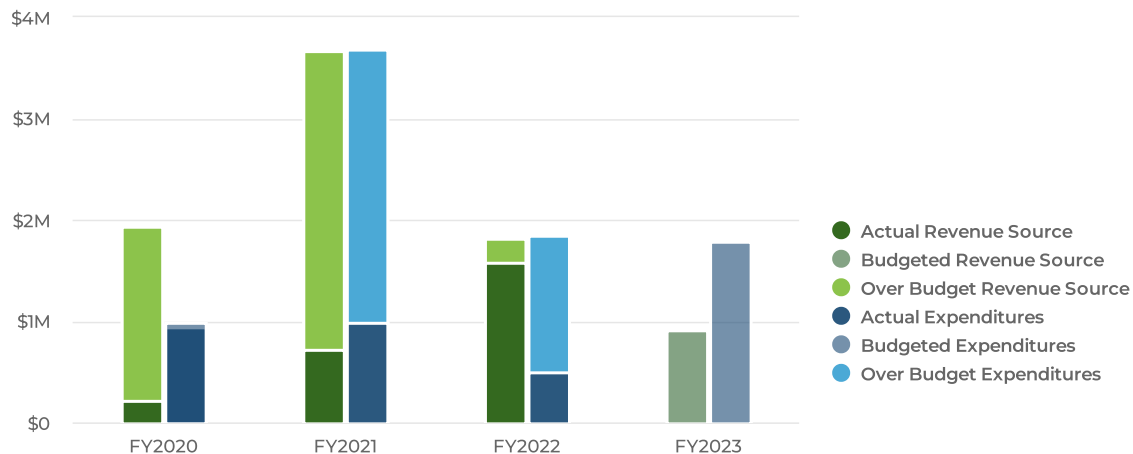
*The Central Benefits Fund is used to set aside cash reserves for any payments that may become due for unemployment compensation, retirement payouts, and the workers' compensation retrospective claims program.*

## Budgetary Highlights

Between 2017 and 2019, this fund advanced a total of \$1,493,848 to the Special Assessments Fund for street resurfacing programs. In 2019, advances to the Special Assessment Fund were converted to a 5-year internal note. In 2020, as part of plans by the State of Ohio to help businesses and local governments affected by the COVID-19 pandemic, the City of Hamilton received over \$1.7 million in refunds from the Ohio Bureau of Workers' Compensation. The City also received approximately \$2.9 million in additional refunds in January 2021 which were deposited into the Central Benefits Fund. An additional \$1,395,836 was advanced to the Special Assessments Fund in 2021 and also converted to a 5-year internal note in 2022. \$400,000 was advanced to the Sidewalk Special Assessments - 2022 Fund in 2022, with plans of conversion to a 5-year internal note in 2023. The 2023 Adopted Budget includes a \$1,300,000 advance to the Sidewalk Special Assessments - 2023 Fund.

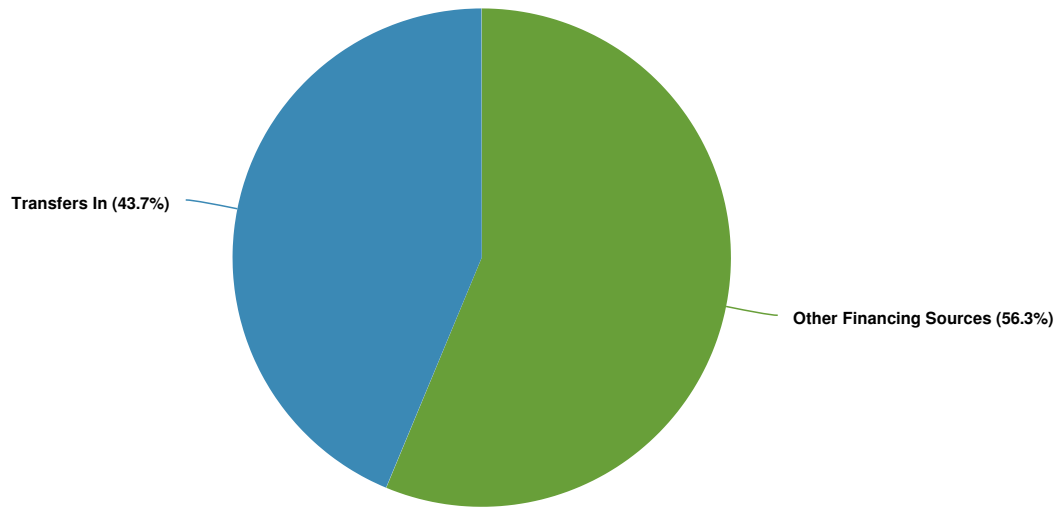
## Summary

*The City of Hamilton is projecting \$914,892 of revenue in 2023, which represents a 42.33% decrease over the prior year adopted budget. Revenues budgeted in 2023 consist of return of advance from the Special Assessments Fund and internal borrowing debt service payments from the 2019 and 2022 Special Assessment debt issuances. Budgeted expenditures in 2023 are up 260.0% compared to the 2022 Adopted Budget. The City has \$1.3 million budgeted to advance to the Sidewalk Special Assessments - 2023 Fund, compared to a \$400k advance budgeted to the Sidewalk Special Assessments - 2022 Fund in 2022.*

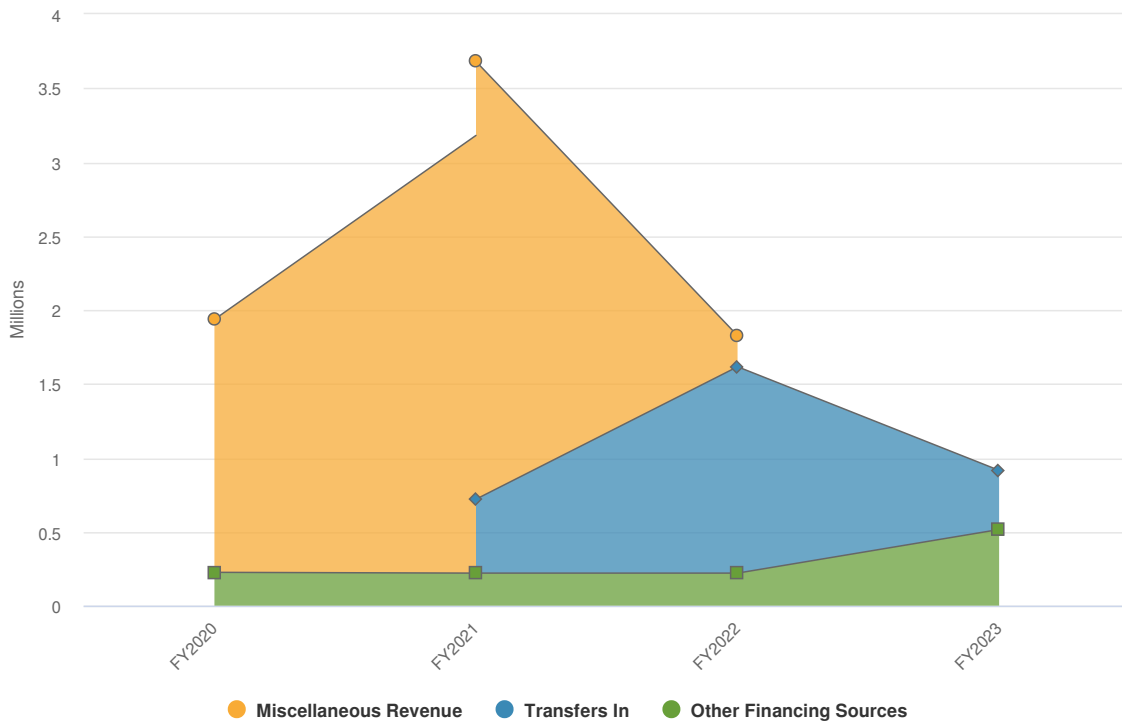


# Revenues by Source

## Projected 2023 Revenues by Source



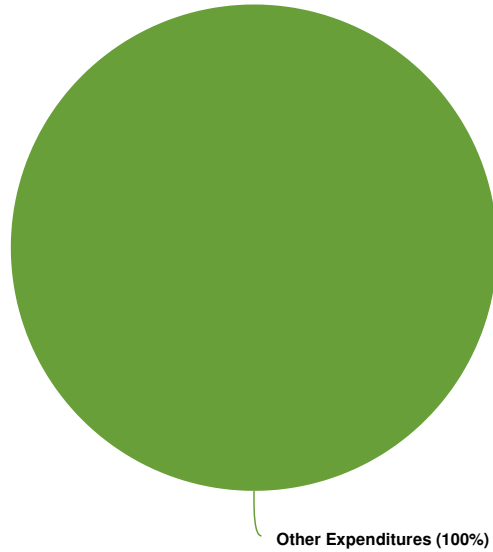
## Budgeted and Historical 2023 Revenues by Source



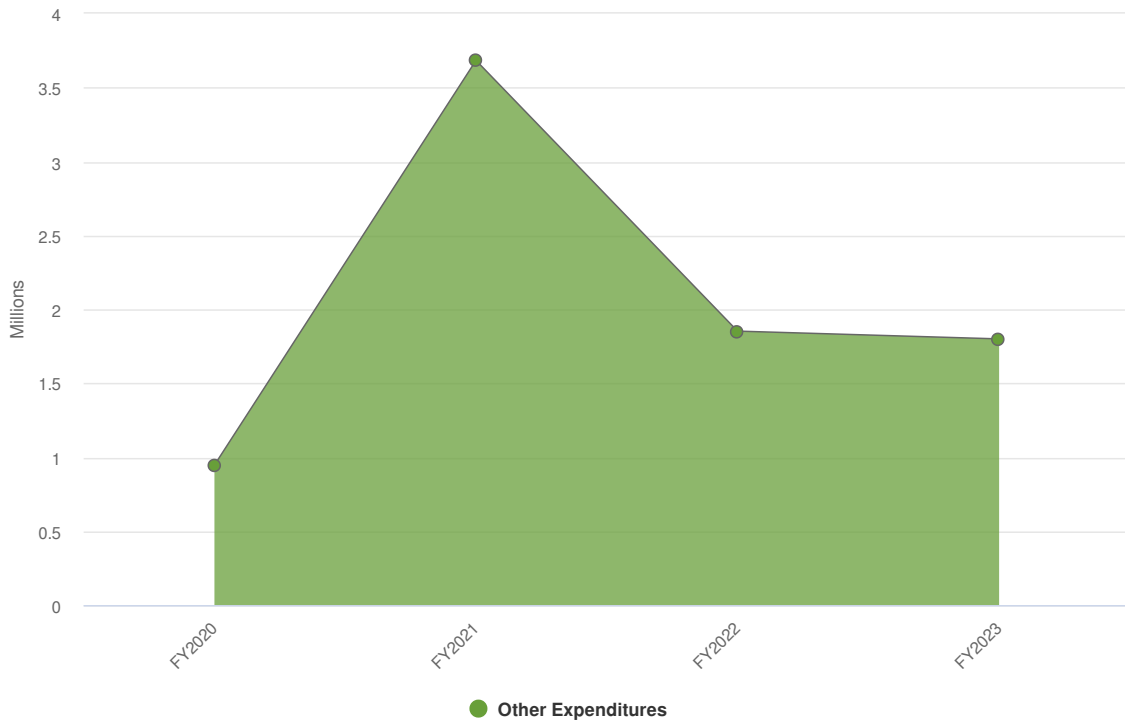
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source						
Other Financing Sources	\$225,220.17	\$219,942.30	\$219,939.00	\$219,938.30	\$514,892.00	134.1%
Transfers In	\$0.00	\$500,000.00	\$1,366,573.00	\$1,395,836.00	\$400,000.00	-70.7%
Miscellaneous Revenue	\$1,710,710.53	\$2,960,354.25	\$0.00	\$210,433.27	\$0.00	0%
<b>Total Revenue Source:</b>	<b>\$1,935,930.70</b>	<b>\$3,680,296.55</b>	<b>\$1,586,512.00</b>	<b>\$1,826,207.57</b>	<b>\$914,892.00</b>	<b>-42.3%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects						
Other Expenditures	\$946,620.08	\$3,683,573.37	\$500,000.00	\$1,852,626.00	\$1,800,000.00	260%
<b>Total Expense Objects:</b>	<b>\$946,620.08</b>	<b>\$3,683,573.37</b>	<b>\$500,000.00</b>	<b>\$1,852,626.00</b>	<b>\$1,800,000.00</b>	<b>260%</b>



# Economic Budget Stabilization Fund

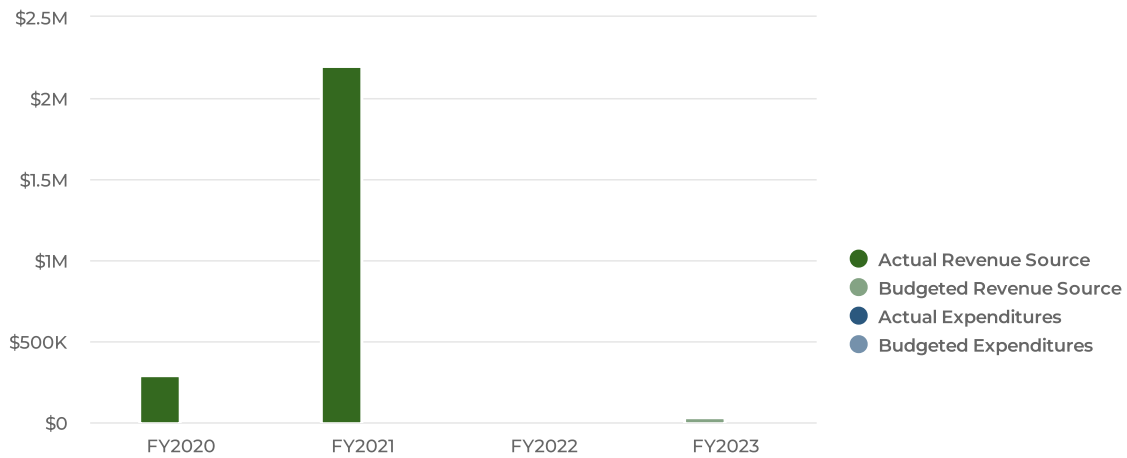
The Economic Budget Stabilization Fund was created with City Council Resolution 2012-6-25. The resolution requires a transfer from the General Fund to the Economic Budget Stabilization Fund when General Fund reserves rise above 16% of General Fund Revenues.

## Budgetary Highlights

Actual fund balance at the end of 2022 was \$4,200,000. In the 2023 Adopted Budget, the City budgeted a \$38,790 transfer from the General Fund and plans to evaluate General Fund balances and projected activity which could result in additional transfers to this fund.

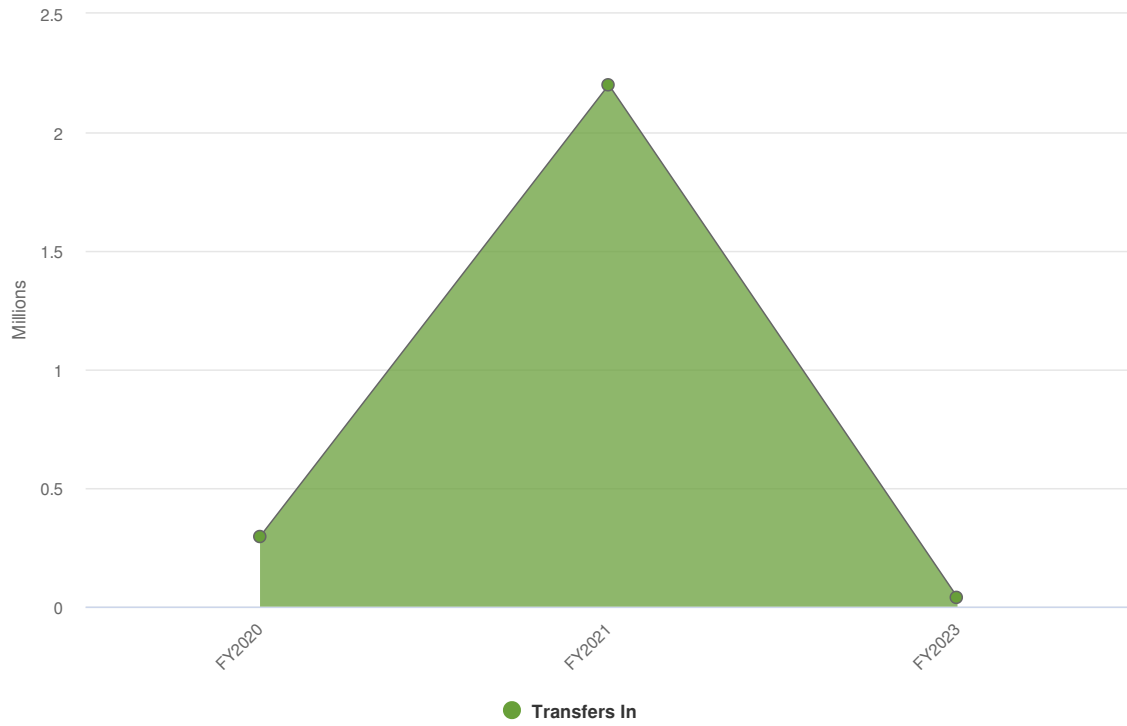
## Summary

The City of Hamilton budgeted a \$38,790 transfer from the General Fund in the 2023 Adopted Budget.



# Revenues by Source

## Budgeted and Historical 2023 Revenues by Source



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source						
Transfers In	\$295,415.00	\$2,200,000.00	\$0.00	\$0.00	\$38,790.00	N/A
<b>Total Revenue Source:</b>	<b>\$295,415.00</b>	<b>\$2,200,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$38,790.00</b>	<b>N/A</b>



# Unclaimed Monies Fund

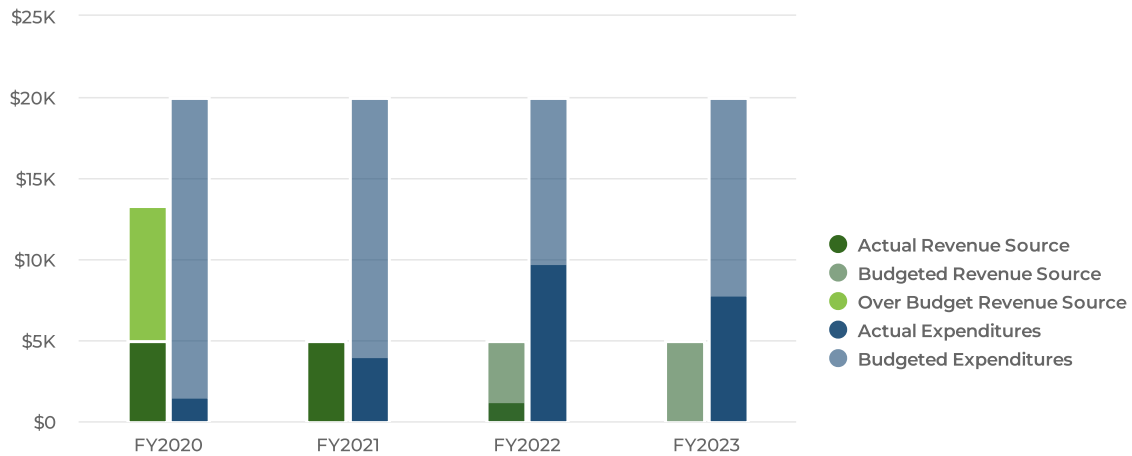
The Unclaimed Monies Fund accounts for checks disbursed by the City that were never cashed. The current fund holds such monies from checks dating prior to 2020.

## Budgetary Highlights

In 2023, the City will transfer \$5,000 of unclaimed monies into the Unclaimed Monies fund. Approximately \$20,000 will be transferred into the General Fund.

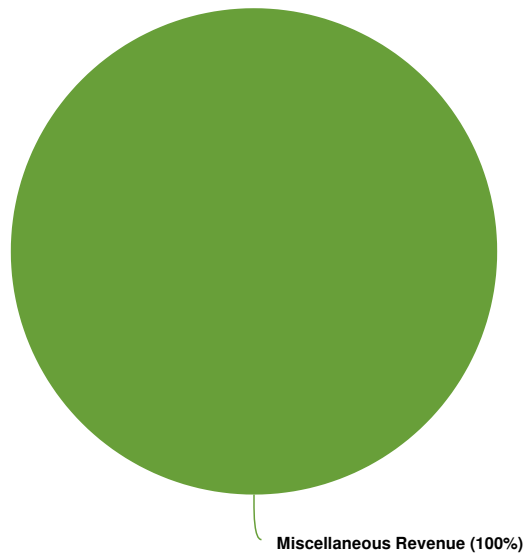
### Summary

The City of Hamilton is projecting \$5K of revenue in 2023, which represents a 0% increase over the prior year adopted budget. Budgeted expenditures are projected to increase by 0%, or \$0, to \$20K in 2023.

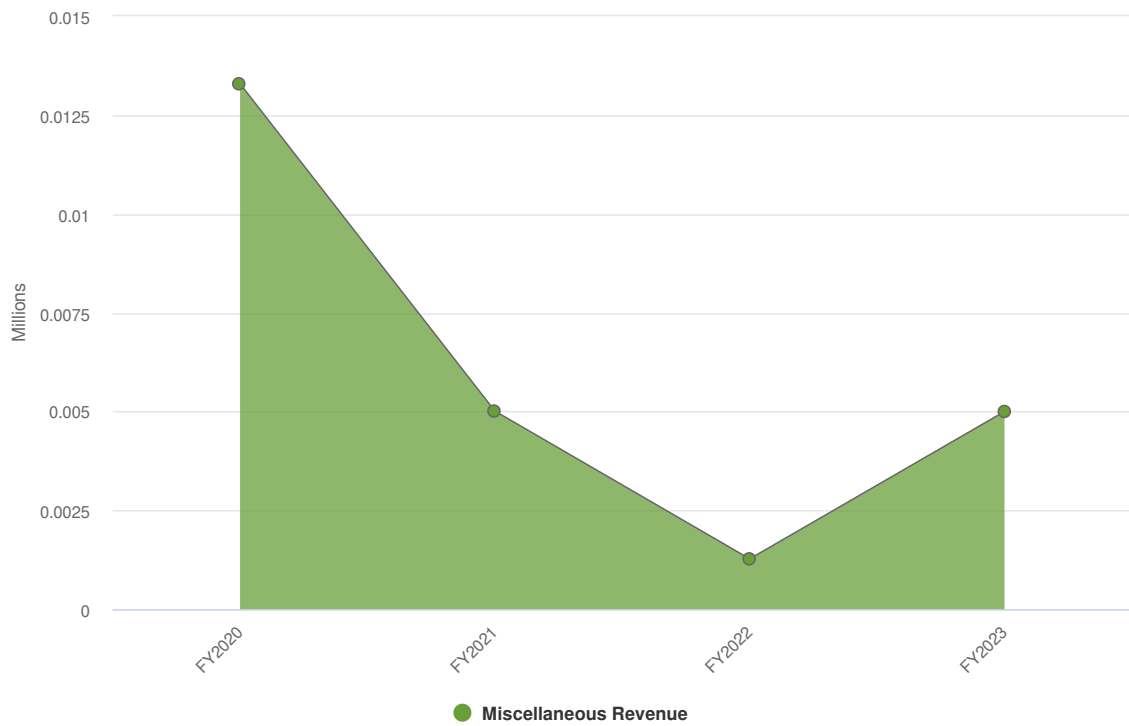


# Revenues by Source

## Projected 2023 Revenues by Source



## Budgeted and Historical 2023 Revenues by Source

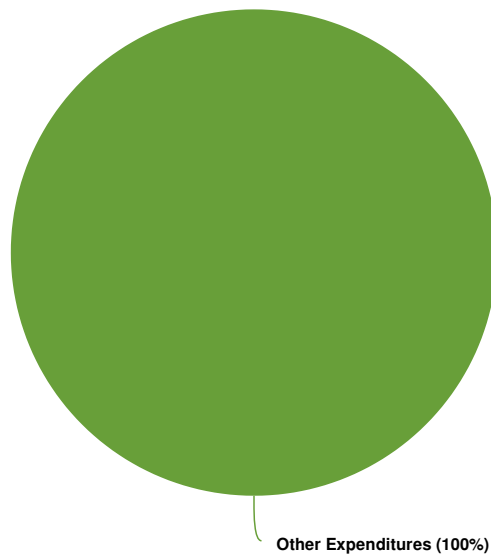




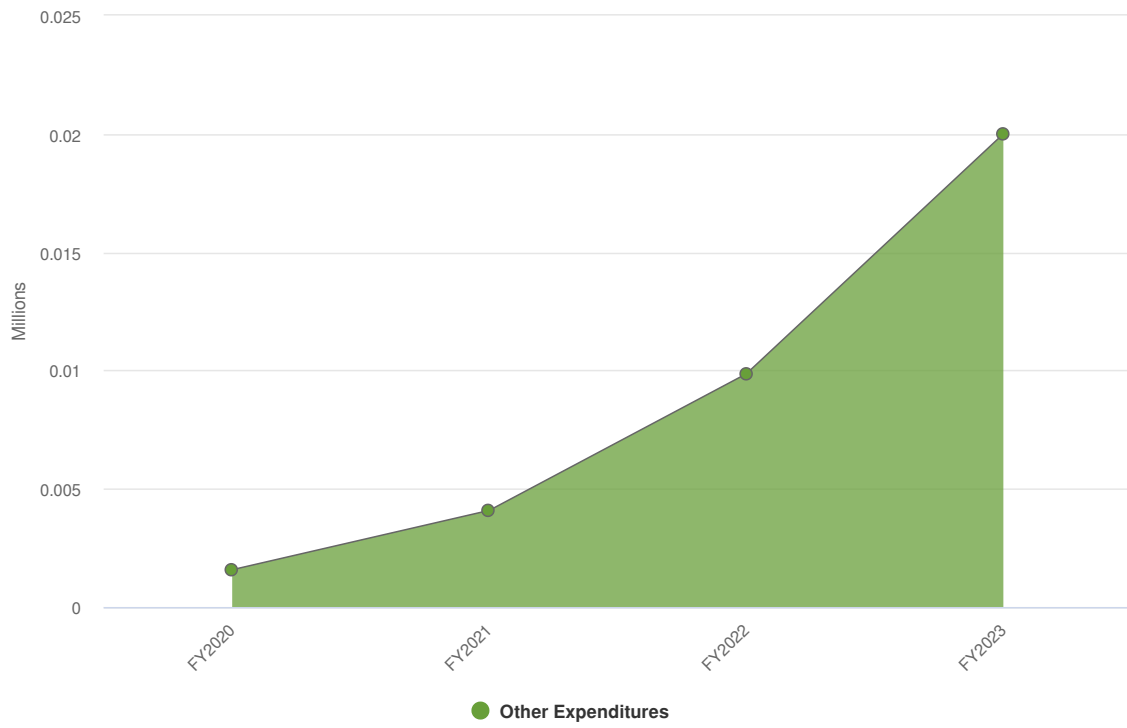
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source						
Miscellaneous Revenue	\$13,290.74	\$5,011.27	\$5,000.00	\$1,272.38	\$5,000.00	0%
<b>Total Revenue Source:</b>	<b>\$13,290.74</b>	<b>\$5,011.27</b>	<b>\$5,000.00</b>	<b>\$1,272.38</b>	<b>\$5,000.00</b>	<b>0%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects						
Other Expenditures	\$1,575.00	\$4,084.08	\$20,000.00	\$9,856.58	\$20,000.00	0%
<b>Total Expense Objects:</b>	<b>\$1,575.00</b>	<b>\$4,084.08</b>	<b>\$20,000.00</b>	<b>\$9,856.58</b>	<b>\$20,000.00</b>	<b>0%</b>



# Benninghoffen Trust Fund

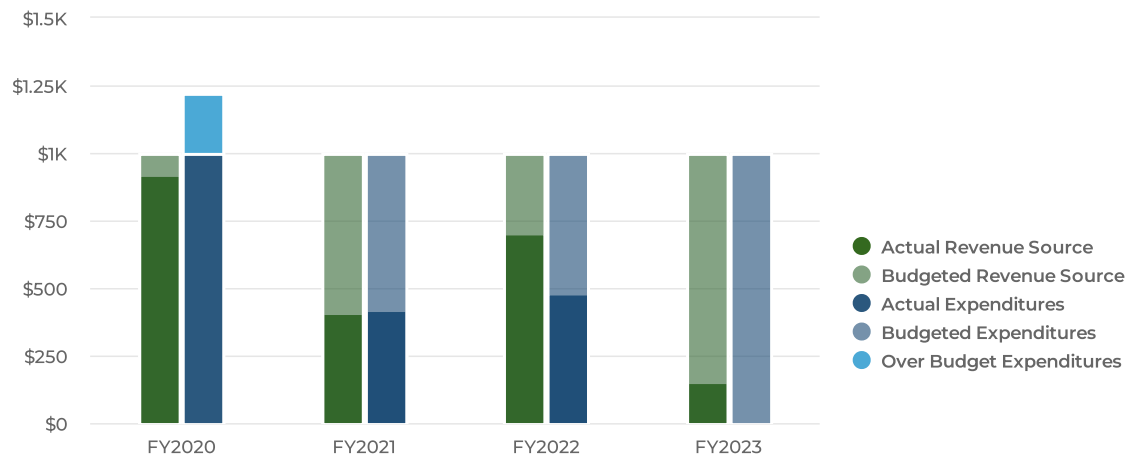
The Benninghoffen Trust Fund accounts for investment revenues received and expenditures made from a charitable bequest made to the City by the Benninghoffen family for the purpose of supporting those in need. The bequest may only be used to generate investment income.

## Budgetary Highlights

The 2023 Adopted Budget remains the same as the 2022 Adopted Budget.

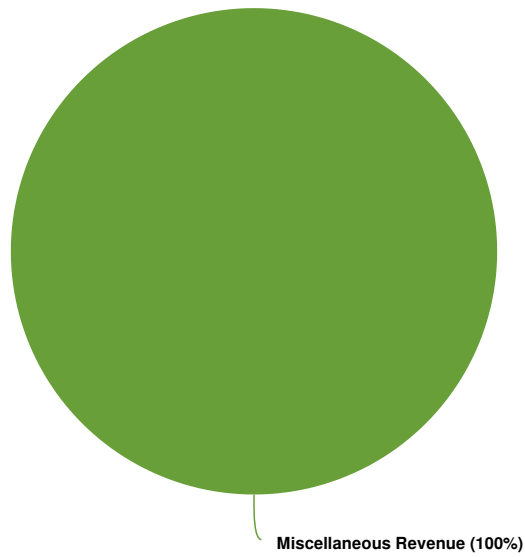
### Summary

The City of Hamilton is projecting \$1K of revenue in 2023, which represents a 0.00% change over the prior year adopted budget. Budgeted expenditures are projected to change by 0.00%, or \$0, to \$1K in 2023.

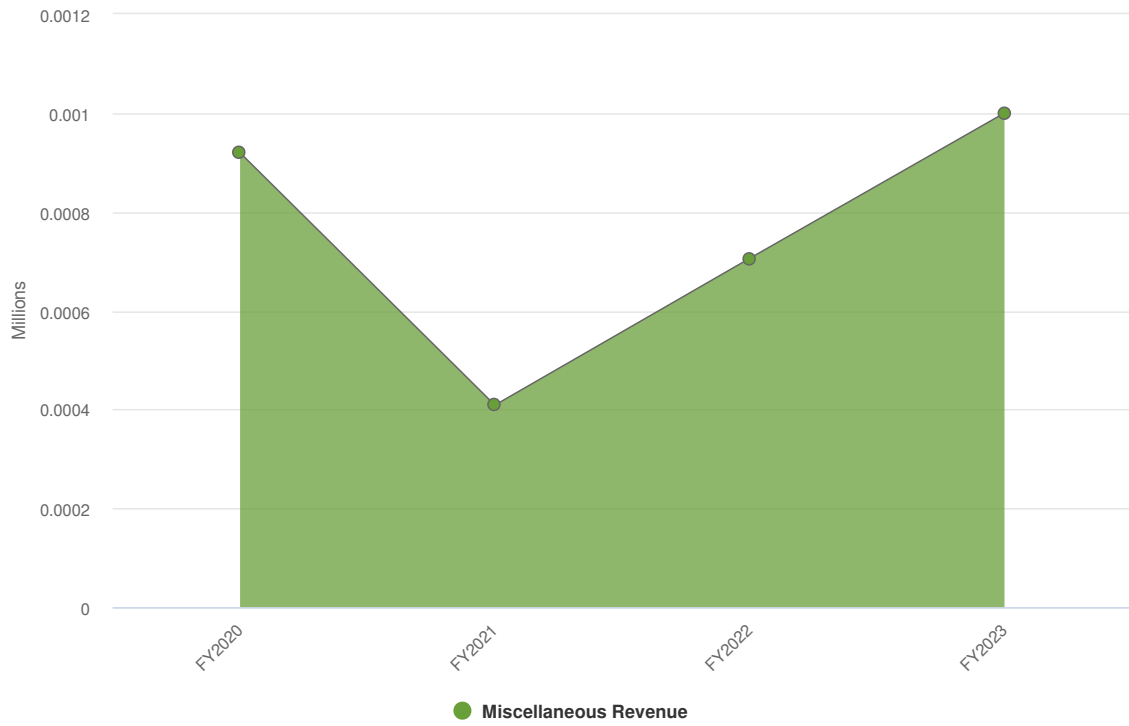


# Revenues by Source

## Projected 2023 Revenues by Source



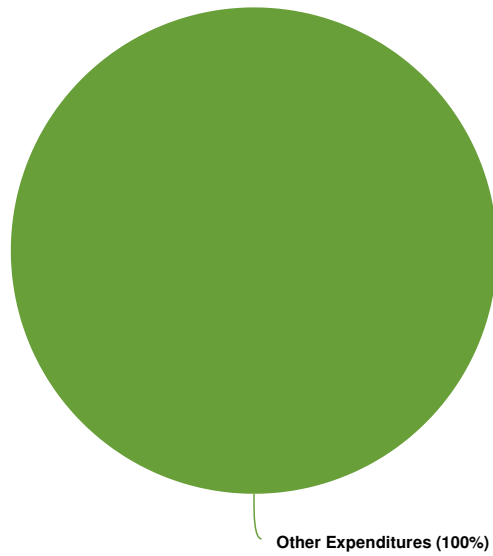
## Budgeted and Historical 2023 Revenues by Source



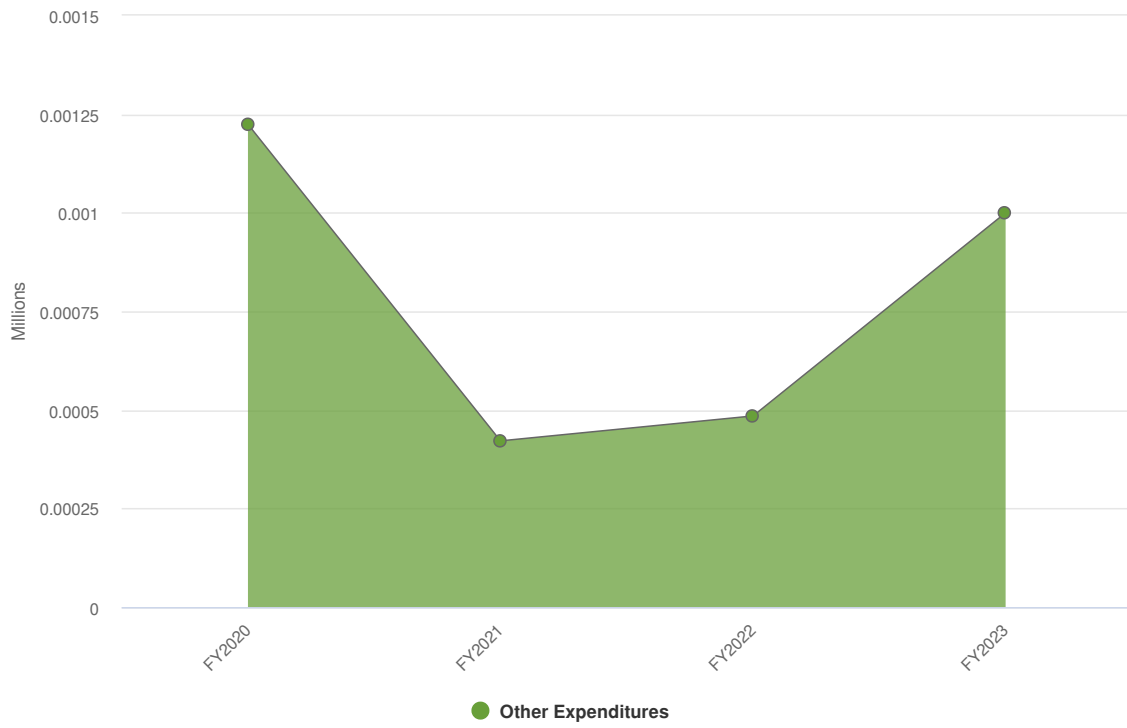
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Revenue Source						
Miscellaneous Revenue	\$919.47	\$408.79	\$1,000.00	\$705.84	\$1,000.00	0%
<b>Total Revenue Source:</b>	<b>\$919.47</b>	<b>\$408.79</b>	<b>\$1,000.00</b>	<b>\$705.84</b>	<b>\$1,000.00</b>	<b>0%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Actual	FY2023 Adopted Budget	FY2022 Adopted Budget vs. FY2023 Adopted Budget (% Change)
Expense Objects						
Other Expenditures	\$1,224.40	\$421.47	\$1,000.00	\$484.69	\$1,000.00	0%
<b>Total Expense Objects:</b>	<b>\$1,224.40</b>	<b>\$421.47</b>	<b>\$1,000.00</b>	<b>\$484.69</b>	<b>\$1,000.00</b>	<b>0%</b>

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# **2023 BUDGET - CLASSIFICATION SUMMARY**

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## 2023 Budget - Classification Summary

The following Classification Summary outlines the revenues and expenditures of the 2023 Budget approved by the Hamilton City Council on December 14, 2022, through appropriation ordinance OR2022-12-127.

The Classifications Summary provides extremely detailed information regarding 2023 appropriations while the consolidated Fund Matrix found earlier in the budget book illustrates major revenue and expenditure categories in an aggregated and easy to read format. Additionally, the All Funds Budget Summary provides a different illustration of revenues and expenditures as well as a chart showing estimated expenditure by categories such as Debt Service and Personnel and Employee Benefits.





# Annual Budget by Account Classification Report

Fund / Transaction Type / Department / Account Classification	Calendar 2020	Calendar 2021	Calendar 2022	Calendar 2023
	Actual Amount	Actual Amount	Actual Amount	Adopted Budget
<b>100 General</b>				
<b>Revenue</b>				
100.001.001 - General.Operating Revenue.General Fund				
RE01-Taxes - Taxes	28,280,803.51	30,194,205.04	33,168,322.86	31,628,500.00
RE02-Lic/Permit - Licenses & Permits	766,837.28	765,811.82	734,014.49	656,450.00
RE03-Intergovt - Intergovernmental Revenue	1,550,220.61	1,810,312.68	2,109,991.77	1,684,500.00
RE04-Chg Serv - Charges For Services	659,359.18	928,193.60	782,778.11	800,000.00
RE09-Misc - Miscellaneous Revenue	549,160.99	576,512.70	617,357.49	346,875.00
100.001.002 - General.Operating Revenue.Revenue-Finance				
RE09-Misc - Miscellaneous Revenue	157.32	35.00	0.00	1,500.00
100.001.003 - General.Operating Revenue.Public Works Revenue				
RE02-Lic/Permit - Licenses & Permits	2,296.50	3,874.75	2,569.75	4,200.00
RE09-Misc - Miscellaneous Revenue	988.90	1,609.21	2,765.95	0.00
100.001.004 - General.Operating Revenue.Police Revenue				
RE03-Intergovt - Intergovernmental Revenue	268,772.02	354,353.80	333,817.61	315,000.00
RE04-Chg Serv - Charges For Services	556,387.14	533,299.45	587,271.88	565,000.00
RE07-Fine/Forft - Fines And Forfeits	124,030.00	123,783.15	157,472.45	150,000.00
RE09-Misc - Miscellaneous Revenue	5,802.52	10,528.05	13,645.36	7,750.00
100.001.005 - General.Operating Revenue.Fire Revenue				
RE04-Chg Serv - Charges For Services	1,883,542.09	1,895,760.28	2,106,983.50	1,900,000.00
RE07-Fine/Forft - Fines And Forfeits	5,496.80	22,200.00	7,000.00	0.00
RE09-Misc - Miscellaneous Revenue	80,734.38	73,864.27	31,292.16	8,000.00
100.001.006 - General.Operating Revenue.Public Health Revenue				
RE02-Lic/Permit - Licenses & Permits	133,674.23	153,155.62	166,103.75	136,000.00
RE03-Intergovt - Intergovernmental Revenue	128,156.70	193,392.63	321,970.10	29,900.00
RE04-Chg Serv - Charges For Services	395,546.65	505,271.09	522,029.90	502,000.00
RE07-Fine/Forft - Fines And Forfeits	155.00	0.00	25.00	300.00
100.001.007 - General.Operating Revenue.Pks & Recreation Revenue				
RE05-Recreation - Recreation Fees	5,167.00	0.00	0.00	0.00
RE09-Misc - Miscellaneous Revenue	139,325.45	93,920.02	87,130.02	85,000.00
100.001.010 - General.Operating Revenue.Municipal Court Revenue				
RE04-Chg Serv - Charges For Services	196,331.83	220,945.30	247,619.80	226,747.00
RE07-Fine/Forft - Fines And Forfeits	417,624.89	407,202.91	381,836.57	421,018.00
RE09-Misc - Miscellaneous Revenue	1,882.50	3,324.94	930.64	1,375.00
100.001.015 - General.Operating Revenue.Construction Servcs Revnu				
RE02-Lic/Permit - Licenses & Permits	1,363,191.58	1,010,569.85	1,094,236.88	909,420.00
RE09-Misc - Miscellaneous Revenue	185.00	35.00	0.00	400.00
100.001.016 - General.Operating Revenue.Planning Srvs.Revenue				
RE02-Lic/Permit - Licenses & Permits	5,200.00	5,050.00	4,600.00	6,500.00
RE04-Chg Serv - Charges For Services	36,920.00	47,075.00	40,803.15	37,000.00
RE09-Misc - Miscellaneous Revenue	2,250.00	2,499.75	3,451.85	3,000.00
RE10-Financing - Other Financing Sources	(750.00)	300.00	0.00	0.00
100.002 - General.Non-Operating Revenue				
RE09-Misc - Miscellaneous Revenue	1,926.37	5,857.85	11,469.67	2,500.00
RE10-Financing - Other Financing Sources	178,433.03	175,668.95	175,829.63	175,000.00
100.002.010 - General.Non-Operating Revenue.Municipal Court Revenue				
RE09-Misc - Miscellaneous Revenue	3,365.47	4,021.42	4,148.78	2,500.00
100.003 - General.Grant Revenue				
RE03-Intergovt - Intergovernmental Revenue	623,308.59	9,110,151.74	235,113.07	165,000.00
100.004 - General.Transfers In				
RE11-Transfers - Transfers In	200,000.00	0.00	0.00	0.00
RE04-Chg Serv - Charges For Services	8,237,971.35	6,540,782.91	6,573,306.64	10,847,461.00
100.008.004 - General.Reimbursement of Expense.Police Revenue				
RE04-Chg Serv - Charges For Services	1,435,000.00	1,405,000.00	1,405,000.00	1,591,062.00
100.008.005 - General.Reimbursement of Expense.Fire Revenue				
RE04-Chg Serv - Charges For Services	1,365,000.00	1,365,000.00	1,365,000.00	1,606,148.00





## Annual Budget by Account Classification Report

Fund / Transaction Type / Department / Account Classification	Calendar 2020	Calendar 2021	Calendar 2022	Calendar 2023
	Actual Amount	Actual Amount	Actual Amount	Adopted Budget
100.008.006 - General.Reimbursement of Expense.Public Health Revenue				
RE04-Chg Serv - Charges For Services	558,999.96	558,999.96	558,999.96	635,375.00
100.160.160 - General.Health.Administration				
RE02-Lic/Permit - Licenses & Permits	(218.75)	0.00	0.00	0.00
<b>Revenue Total</b>	<b>\$50,163,236.09</b>	<b>\$59,102,568.74</b>	<b>\$53,854,888.79</b>	<b>\$55,451,481.00</b>
<b>Expenses</b>				
100.101 - General.City Council				
EX1-Pers Serv - Personal Services & Benefits	76,928.47	81,316.72	75,128.00	80,168.00
EX2-Other Exp - Other Expenditures	7,523.87	5,758.82	9,418.34	9,357.00
100.102 - General.City Clerk				
EX1-Pers Serv - Personal Services & Benefits	82,658.29	125,949.13	81,142.57	84,004.00
EX2-Other Exp - Other Expenditures	6,846.06	11,311.09	19,111.51	15,710.00
100.104 - General.Municipal Court				
EX1-Pers Serv - Personal Services & Benefits	1,577,002.31	1,546,625.46	1,574,654.73	1,826,120.00
EX2-Other Exp - Other Expenditures	278,859.51	380,679.27	250,434.80	425,022.00
EX1-Pers Serv - Personal Services & Benefits	392,268.34	502,673.93	543,053.77	552,865.00
EX2-Other Exp - Other Expenditures	15,074.58	9,724.77	22,565.32	12,642.00
100.107 - General.Department of Neighborhoods				
EX1-Pers Serv - Personal Services & Benefits	387,689.50	407,511.80	521,011.30	633,371.00
EX2-Other Exp - Other Expenditures	70,357.43	105,783.56	117,307.51	118,340.00
100.110.108 - General.Community Development Department.Construction Services				
EX1-Pers Serv - Personal Services & Benefits	457,555.96	477,428.70	543,191.08	603,550.00
EX2-Other Exp - Other Expenditures	74,098.97	79,363.31	105,981.06	112,728.00
100.110.110 - General.Community Development Department.Dept Of Planning				
EX1-Pers Serv - Personal Services & Benefits	411,720.04	408,296.20	502,719.49	583,911.00
EX2-Other Exp - Other Expenditures	103,917.82	22,286.25	20,241.21	35,512.00
100.114 - General.Department Of Law				
EX1-Pers Serv - Personal Services & Benefits	462,497.41	510,365.71	536,413.81	628,934.00
EX2-Other Exp - Other Expenditures	397,774.82	475,834.89	653,494.00	493,550.00
100.116 - General.Dept Of Civil Service				
EX1-Pers Serv - Personal Services & Benefits	446,600.24	433,014.05	511,350.26	623,545.00
EX2-Other Exp - Other Expenditures	12,102.73	3,659.55	10,644.69	14,580.00
100.120.120 - General.Finance.Administration				
EX1-Pers Serv - Personal Services & Benefits	987,838.26	999,107.71	1,007,828.89	1,136,633.00
EX2-Other Exp - Other Expenditures	41,068.56	46,509.03	39,348.76	67,704.00
100.120.121 - General.Finance.Purchasing				
EX1-Pers Serv - Personal Services & Benefits	224,852.69	254,507.87	266,863.08	289,703.00
EX2-Other Exp - Other Expenditures	622.49	555.55	1,473.65	3,350.00
100.120.122 - General.Finance.Building Services				
EX1-Pers Serv - Personal Services & Benefits	77,713.83	81,975.10	85,520.73	94,718.00
EX2-Other Exp - Other Expenditures	146,255.48	125,156.17	124,525.10	229,300.00
100.120.123 - General.Finance.Taxation				
EX2-Other Exp - Other Expenditures	583,144.34	728,334.75	918,539.60	900,000.00
100.120.124 - General.Finance.Cashiers (Util.)				
EX1-Pers Serv - Personal Services & Benefits	111,715.63	66,425.92	52,843.18	0.00
EX2-Other Exp - Other Expenditures	1,106.29	727.47	582.15	0.00
100.130.130 - General.Public Works.Administration				
EX1-Pers Serv - Personal Services & Benefits	195,684.62	191,990.25	171,574.07	181,567.00
EX2-Other Exp - Other Expenditures	3,626.28	2,037.67	3,515.51	9,560.00
100.130.131 - General.Public Works.Engineering				
EX1-Pers Serv - Personal Services & Benefits	507,108.57	529,724.05	572,719.86	650,450.00
EX2-Other Exp - Other Expenditures	24,850.24	33,891.46	69,036.30	61,560.00
100.130.133 - General.Public Works.Traffic Eng. Adm.				
EX1-Pers Serv - Personal Services & Benefits	193,518.58	205,345.57	206,598.06	220,040.00
EX2-Other Exp - Other Expenditures	11,588.90	8,781.19	16,803.45	20,420.00
100.130.135 - General.Public Works.Signal Shop				





# Annual Budget by Account Classification Report

Fund / Transaction Type / Department / Account Classification	Calendar 2020	Calendar 2021	Calendar 2022	Calendar 2023
	Actual Amount	Actual Amount	Actual Amount	Adopted Budget
EX1-Pers Serv - Personal Services & Benefits	276,463.65	276,263.60	280,341.64	303,659.00
EX2-Other Exp - Other Expenditures	106,131.20	86,815.68	105,568.76	117,800.00
100.140.140 - General.Police.Police				
EX1-Pers Serv - Personal Services & Benefits	12,705,209.77	15,112,888.83	2,463,045.56	16,446,258.00
EX2-Other Exp - Other Expenditures	1,051,051.21	1,243,611.31	1,250,896.68	1,386,389.00
EX3-Cap Imp - Capital Improvements	6,724.04	0.00	0.00	0.00
100.140.143 - General.Police.Bldg Maint-Crim Justice				
EX2-Other Exp - Other Expenditures	142,812.29	151,556.69	157,403.36	152,430.00
100.140.144 - General.Police.Corrections				
EX1-Pers Serv - Personal Services & Benefits	47.52	0.00	0.00	0.00
100.150.150 - General.Fire Department.Fire Department				
EX1-Pers Serv - Personal Services & Benefits	9,668,618.31	9,927,375.47	1,120,048.60	13,053,858.00
EX2-Other Exp - Other Expenditures	635,645.86	791,009.26	858,381.96	828,102.00
EX3-Cap Imp - Capital Improvements	0.00	57,166.00	0.00	0.00
100.150.153 - General.Fire Department.Fire Bldg Maint. dept				
EX2-Other Exp - Other Expenditures	219,894.78	204,513.42	223,354.23	208,800.00
100.150.159 - General.Fire Department.EMT/Paramedic Levy Expend				
EX1-Pers Serv - Personal Services & Benefits	2,742,424.09	2,892,698.30	310,510.21	1,012,574.00
EX2-Other Exp - Other Expenditures	280,829.32	220,618.46	308,291.02	337,117.00
100.160.160 - General.Health.Administration				
EX1-Pers Serv - Personal Services & Benefits	389,799.23	246,241.09	342,773.83	391,958.00
EX2-Other Exp - Other Expenditures	229,902.07	244,493.88	183,586.16	191,272.00
100.160.161 - General.Health.Environmental				
EX1-Pers Serv - Personal Services & Benefits	415,158.07	332,559.33	355,083.10	358,042.00
EX2-Other Exp - Other Expenditures	55,853.81	49,194.73	44,528.81	112,150.00
100.160.162 - General.Health.Nursing				
EX1-Pers Serv - Personal Services & Benefits	102,977.22	101,813.53	99,779.81	128,948.00
EX2-Other Exp - Other Expenditures	5,427.00	13,629.53	9,365.47	26,800.00
100.198 - General.Special Appropriations-Ge				
EX1-Pers Serv - Personal Services & Benefits	0.00	174,571.67	62,375.44	104,574.00
EX2-Other Exp - Other Expenditures	4,818,380.59	5,901,425.36	10,009,807.25	5,960,949.00
EX3-Cap Imp - Capital Improvements	0.00	1,464,186.77	536,042.17	0.00
100.199 - General.Special Appropriations				
EX1-Pers Serv - Personal Services & Benefits	86,966.92	90,310.08	74,836.05	92,007.00
EX2-Other Exp - Other Expenditures	1,071,897.47	1,431,634.93	1,447,192.60	1,711,890.00
EX3-Cap Imp - Capital Improvements	0.00	12,700.00	95,177.45	0.00
100.965 - General.Income Tax Refunds				
EX2-Other Exp - Other Expenditures	285,347.68	404,510.88	369,080.58	480,000.00
100.980 - General.Transfers Out				
EX2-Other Exp - Other Expenditures	2,006,965.35	10,712,199.04	21,543,789.22	1,276,990.00
100.990 - General.CDBG Reimb.Expenditures				
EX2-Other Exp - Other Expenditures	13,485.42	5,000.00	16,877.00	50,000.00
<b>Expense Total</b>	<b>\$45,690,183.98</b>	<b>\$61,011,640.81</b>	<b>\$51,903,772.80</b>	<b>\$55,451,481.00</b>
<b>200 One Renaissance Center Fd</b>				
<b>Revenue</b>				
200.001 - One Renaissance Center Fd.Operating Revenue				
RE04-Chg Serv - Charges For Services	2,245,617.65	2,270,647.88	2,326,064.17	2,522,268.00
RE09-Misc - Miscellaneous Revenue	35,500.90	0.00	0.00	0.00
<b>Revenue Total</b>	<b>\$2,281,118.55</b>	<b>\$2,270,647.88</b>	<b>\$2,326,064.17</b>	<b>\$2,522,268.00</b>
<b>Expenses</b>				
200.100 - One Renaissance Center Fd.General Operating				
EX2-Other Exp - Other Expenditures	1,906,688.16	2,011,660.41	2,095,499.33	2,519,461.00
EX3-Cap Imp - Capital Improvements	31,905.67	258,041.29	820,358.60	0.00
<b>Expense Total</b>	<b>\$1,938,593.83</b>	<b>\$2,269,701.70</b>	<b>\$2,915,857.93</b>	<b>\$2,519,461.00</b>





# Annual Budget by Account Classification Report

Fund / Transaction Type / Department / Account Classification	Calendar 2020	Calendar 2021	Calendar 2022	Calendar 2023
	Actual Amount	Actual Amount	Actual Amount	Adopted Budget
<b>206 Local Coronavirus Relief Distrib</b>				
<i>Revenue</i>				
206.003 - Local Coronavirus Relief Distrib.Grant Revenue				
RE03-Intergovt - Intergovernmental Revenue	4,129,324.62	0.00	0.00	0.00
<b>Revenue Total</b>	<b>\$4,129,324.62</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<i>Expenses</i>				
206.100 - Local Coronavirus Relief Distrib.General Operating				
EX1-Pers Serv - Personal Services & Benefits	1,863,368.09	5,953.44	0.00	0.00
EX2-Other Exp - Other Expenditures	1,360,037.13	146,919.36	0.00	0.00
EX3-Cap Imp - Capital Improvements	353,392.58	399,654.02	0.00	0.00
<b>Expense Total</b>	<b>\$3,576,797.80</b>	<b>\$552,526.82</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>207 Hamilton Court Sec.Proj.</b>				
<i>Revenue</i>				
207.001 - Hamilton Court Sec.Proj..Operating Revenue				
RE07-Fine/Forft - Fines And Forfeits	39,093.05	40,172.12	37,551.06	40,000.00
<b>Revenue Total</b>	<b>\$39,093.05</b>	<b>\$40,172.12</b>	<b>\$37,551.06</b>	<b>\$40,000.00</b>
<i>Expenses</i>				
207.144 - Hamilton Court Sec.Proj..Corrections				
EX2-Other Exp - Other Expenditures	70,000.00	40,000.00	40,000.00	40,000.00
<b>Expense Total</b>	<b>\$70,000.00</b>	<b>\$40,000.00</b>	<b>\$40,000.00</b>	<b>\$40,000.00</b>
<b>208 Hamilton Court Sp Proj Fd</b>				
<i>Revenue</i>				
208.001 - Hamilton Court Sp Proj Fd.Operating Revenue				
RE07-Fine/Forft - Fines And Forfeits	19,479.77	21,261.55	21,383.59	27,370.00
<b>Revenue Total</b>	<b>\$19,479.77</b>	<b>\$21,261.55</b>	<b>\$21,383.59</b>	<b>\$27,370.00</b>
<i>Expenses</i>				
208.210 - Hamilton Court Sp Proj Fd.Mun Court Mental Health				
EX2-Other Exp - Other Expenditures	32,225.00	28,565.00	26,965.00	29,250.00
208.211 - Hamilton Court Sp Proj Fd.Mun Court OVI 908 Expnd				
EX3-Cap Imp - Capital Improvements	0.00	0.00	0.00	75,000.00
<b>Expense Total</b>	<b>\$32,225.00</b>	<b>\$28,565.00</b>	<b>\$26,965.00</b>	<b>\$104,250.00</b>
<b>210 Pub Safety/Health Inc Tax</b>				
<i>Revenue</i>				
210.001 - Pub Safety/Health Inc Tax.Operating Revenue				
RE01-Taxes - Taxes	3,726,698.45	3,956,064.15	4,394,076.40	4,187,500.00
<b>Revenue Total</b>	<b>\$3,726,698.45</b>	<b>\$3,956,064.15</b>	<b>\$4,394,076.40</b>	<b>\$4,187,500.00</b>
<i>Expenses</i>				
210.140 - Pub Safety/Health Inc Tax.Police				
EX2-Other Exp - Other Expenditures	1,365,000.00	1,365,000.00	1,365,000.00	1,551,062.00
210.150 - Pub Safety/Health Inc Tax.Fire Department				
EX2-Other Exp - Other Expenditures	1,365,000.00	1,365,000.00	1,365,000.00	1,606,148.00
210.160 - Pub Safety/Health Inc Tax.Health				
EX2-Other Exp - Other Expenditures	558,999.96	558,999.96	558,999.96	635,375.00
210.965 - Pub Safety/Health Inc Tax.Income Tax Refunds				
EX2-Other Exp - Other Expenditures	46,023.86	65,243.72	55,831.34	73,000.00
<b>Expense Total</b>	<b>\$3,335,023.82</b>	<b>\$3,354,243.68</b>	<b>\$3,344,831.30</b>	<b>\$3,865,585.00</b>
<b>211 Rounding Up Util Acct Trs</b>				
<i>Revenue</i>				
211.100 - Rounding Up Util Acct Trs.General Operating				
RE09-Misc - Miscellaneous Revenue	11,199.42	9,777.18	11,376.44	10,000.00
<b>Revenue Total</b>	<b>\$11,199.42</b>	<b>\$9,777.18</b>	<b>\$11,376.44</b>	<b>\$10,000.00</b>
<i>Expenses</i>				





## Annual Budget by Account Classification Report

Fund / Transaction Type / Department / Account Classification	Calendar 2020	Calendar 2021	Calendar 2022	Calendar 2023
	Actual Amount	Actual Amount	Actual Amount	Adopted Budget
211.100 - Rounding Up Util Acct Trs.General Operating				
EX2-Other Exp - Other Expenditures	10,015.05	10,020.62	11,046.51	10,000.00
<b>Expense Total</b>	<b>\$10,015.05</b>	<b>\$10,020.62</b>	<b>\$11,046.51</b>	<b>\$10,000.00</b>
<b>212 Hamilton Mun Ct Cap Imp</b>				
<b>Revenue</b>				
212.001 - Hamilton Mun Ct Cap Imp.Operating Revenue				
RE04-Chg Serv - Charges For Services	78,353.47	79,976.37	77,554.15	82,406.00
<b>Revenue Total</b>	<b>\$78,353.47</b>	<b>\$79,976.37</b>	<b>\$77,554.15</b>	<b>\$82,406.00</b>
<b>Expenses</b>				
212.100 - Hamilton Mun Ct Cap Imp.General Operating				
EX2-Other Exp - Other Expenditures	48,676.89	57,058.92	76,000.00	176,000.00
<b>Expense Total</b>	<b>\$48,676.89</b>	<b>\$57,058.92</b>	<b>\$76,000.00</b>	<b>\$176,000.00</b>
<b>215 Hamltn Cap Imp Debt Serv</b>				
<b>Revenue</b>				
215.001 - Hamltn Cap Imp Debt Serv.Operating Revenue				
RE01-Taxes - Taxes	2,981,358.67	3,164,854.80	3,521,829.34	3,350,000.00
RE09-Misc - Miscellaneous Revenue	830,139.04	93,997.63	5,736,709.71	990,476.00
215.001.001 - Hamltn Cap Imp Debt Serv.Operating Revenue.General Fund				
RE09-Misc - Miscellaneous Revenue	146,757.50	1.00	0.00	0.00
215.001.004 - Hamltn Cap Imp Debt Serv.Operating Revenue.Police Revenue				
RE09-Misc - Miscellaneous Revenue	40,000.00	0.00	0.00	0.00
215.003 - Hamltn Cap Imp Debt Serv.Grant Revenue				
RE03-Intergovt - Intergovernmental Revenue	155,790.00	559,426.00	34,665.63	630,000.00
215.004 - Hamltn Cap Imp Debt Serv.Transfers In				
RE11-Transfers - Transfers In	500,000.00	2,792,200.00	2,799,503.41	76,950.00
215.005 - Hamltn Cap Imp Debt Serv.Proceeds from Debt				
RE10-Financing - Other Financing Sources	64,660,689.79	1,000,000.00	2,519,815.84	0.00
<b>Revenue Total</b>	<b>\$69,314,735.00</b>	<b>\$7,610,479.43</b>	<b>\$14,612,523.93</b>	<b>\$5,047,426.00</b>
<b>Expenses</b>				
215.130 - Hamltn Cap Imp Debt Serv.Public Works				
EX3-Cap Imp - Capital Improvements	93,983.00	0.00	0.00	0.00
215.140 - Hamltn Cap Imp Debt Serv.Police				
EX3-Cap Imp - Capital Improvements	1,031,617.65	583,565.93	440,132.35	472,516.00
215.150 - Hamltn Cap Imp Debt Serv.Fire Department				
EX3-Cap Imp - Capital Improvements	113,978.00	343,900.50	220,311.50	70,000.00
215.160 - Hamltn Cap Imp Debt Serv.Health				
EX3-Cap Imp - Capital Improvements	0.00	0.00	28,426.06	0.00
215.170 - Hamltn Cap Imp Debt Serv.Parks & Recreation				
EX2-Other Exp - Other Expenditures	75,000.00	60,000.00	175,000.00	0.00
215.199 - Hamltn Cap Imp Debt Serv.Special Appropriations				
EX2-Other Exp - Other Expenditures	12,410,473.99	8,046,162.03	4,240,304.59	526,127.00
EX3-Cap Imp - Capital Improvements	591,284.42	8,896,606.07	3,398,579.72	1,550,000.00
215.950 - Hamltn Cap Imp Debt Serv.Debt Service				
EX4-Debt Serv - Debt Service	31,207,998.70	1,000,000.00	12,460.23	0.00
215.965 - Hamltn Cap Imp Debt Serv.Income Tax Refunds				
EX2-Other Exp - Other Expenditures	36,818.96	52,195.44	51,233.92	65,000.00
215.980 - Hamltn Cap Imp Debt Serv.Transfers Out				
EX2-Other Exp - Other Expenditures	7,513,761.85	1,700,570.47	2,694,531.58	2,842,485.00
<b>Expense Total</b>	<b>\$53,074,916.57</b>	<b>\$20,683,000.44</b>	<b>\$11,260,979.95</b>	<b>\$5,526,128.00</b>
<b>217 OneOhio Opioid Settlement</b>				
<b>Revenue</b>				
217.001 - OneOhio Opioid Settlement.Operating Revenue				
RE09-Misc - Miscellaneous Revenue	0.00	0.00	58,459.45	0.00





## Annual Budget by Account Classification Report

Fund / Transaction Type / Department / Account Classification	Calendar 2020	Calendar 2021	Calendar 2022	Calendar 2023
	Actual Amount	Actual Amount	Actual Amount	Adopted Budget
<b>Revenue Total</b>	\$0.00	\$0.00	\$58,459.45	\$0.00
<b>Expenses</b>				
217.100 - OneOhio Opioid Settlement.General Operating				
EX2-Other Exp - Other Expenditures	0.00	0.00	0.00	0.00
<b>Expense Total</b>	\$0.00	\$0.00	\$0.00	\$0.00
<b>218 Coronavirus Local Fiscal Rec Fun</b>				
<b>Revenue</b>				
218.001 - Coronavirus Local Fiscal Rec Fun.Operating Revenue				
RE03-Intergovt - Intergovernmental Revenue	0.00	8,295,100.00	16,795,100.00	0.00
<b>Revenue Total</b>	\$0.00	\$8,295,100.00	\$16,795,100.00	\$0.00
<b>Expenses</b>				
218.100 - Coronavirus Local Fiscal Rec Fun.General Operating				
EX1-Pers Serv - Personal Services & Benefits	0.00	0.00	25,090,200.00	0.00
<b>Expense Total</b>	\$0.00	\$0.00	\$25,090,200.00	\$0.00
<b>221 Dispute Resolutn Proc Fd</b>				
<b>Revenue</b>				
221.001 - Dispute Resolutn Proc Fd.Operating Revenue				
RE04-Chg Serv - Charges For Services	6,942.00	7,467.00	7,857.00	7,300.00
<b>Revenue Total</b>	\$6,942.00	\$7,467.00	\$7,857.00	\$7,300.00
<b>Expenses</b>				
221.100 - Dispute Resolutn Proc Fd.General Operating				
EX1-Pers Serv - Personal Services & Benefits	4,145.88	4,495.05	4,489.93	5,074.00
EX2-Other Exp - Other Expenditures	0.00	0.00	0.00	1,000.00
<b>Expense Total</b>	\$4,145.88	\$4,495.05	\$4,489.93	\$6,074.00
<b>225 Justice Assistance Grant</b>				
<b>Revenue</b>				
225.003 - Justice Assistance Grant.Grant Revenue				
RE03-Intergovt - Intergovernmental Revenue	18,572.00	10,087.00	16,050.00	15,056.00
<b>Revenue Total</b>	\$18,572.00	\$10,087.00	\$16,050.00	\$15,056.00
<b>Expenses</b>				
225.140 - Justice Assistance Grant.Police				
EX2-Other Exp - Other Expenditures	0.00	10,087.00	0.00	0.00
EX3-Cap Imp - Capital Improvements	18,572.00	16,050.00	0.00	15,056.00
<b>Expense Total</b>	\$18,572.00	\$26,137.00	\$0.00	\$15,056.00
<b>227 Land Reutilization Fund</b>				
<b>Revenue</b>				
227.001 - Land Reutilization Fund .Operating Revenue				
RE09-Misc - Miscellaneous Revenue	1,607.00	24,425.87	1,005.00	5,000.00
227.004 - Land Reutilization Fund .Transfers In				
RE11-Transfers - Transfers In	65,000.00	45,000.00	50,000.00	50,000.00
<b>Revenue Total</b>	\$66,607.00	\$69,425.87	\$51,005.00	\$55,000.00
<b>Expenses</b>				
227.100 - Land Reutilization Fund .General Operating				
EX1-Pers Serv - Personal Services & Benefits	62,667.19	49,026.60	32,489.39	39,329.00
EX2-Other Exp - Other Expenditures	16,509.96	7,720.00	10,470.63	15,000.00
<b>Expense Total</b>	\$79,177.15	\$56,746.60	\$42,960.02	\$54,329.00
<b>231 Law Enforcement Trust</b>				
<b>Revenue</b>				
231.001 - Law Enforcement Trust.Operating Revenue				
RE07-Fine/Forft - Fines And Forfeits	14,972.32	15,045.89	10,844.35	18,000.00
RE09-Misc - Miscellaneous Revenue	15,221.28	73,777.91	40,579.65	10,000.00





# Annual Budget by Account Classification Report

Fund / Transaction Type / Department / Account Classification	Calendar 2020	Calendar 2021	Calendar 2022	Calendar 2023
	Actual Amount	Actual Amount	Actual Amount	Adopted Budget
<b>Revenue Total</b>	<b>\$30,193.60</b>	<b>\$88,823.80</b>	<b>\$51,424.00</b>	<b>\$28,000.00</b>
<b>Expenses</b>				
231.100 - Law Enforcement Trust.General Operating				
EX2-Other Exp - Other Expenditures	11,013.05	11,980.12	3,869.07	23,600.00
<b>Expense Total</b>	<b>\$11,013.05</b>	<b>\$11,980.12</b>	<b>\$3,869.07</b>	<b>\$23,600.00</b>
<b>233 Safety Seat Belt Grant</b>				
<b>Revenue</b>				
233.100 - Safety Seat Belt Grant.General Operating				
RE03-Intergovt - Intergovernmental Revenue	1,674.52	493.18	(2,167.70)	0.00
<b>Revenue Total</b>	<b>\$1,674.52</b>	<b>\$493.18</b>	<b>(\$2,167.70)</b>	<b>\$0.00</b>
<b>Expenses</b>				
233.100 - Safety Seat Belt Grant.General Operating				
EX2-Other Exp - Other Expenditures	0.00	0.00	0.00	0.00
<b>Expense Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>235 Public Safety Spec Proj</b>				
<b>Revenue</b>				
235.001 - Public Safety Spec Proj.Operating Revenue				
RE09-Misc - Miscellaneous Revenue	25,000.00	25,000.00	25,000.00	35,500.00
<b>Revenue Total</b>	<b>\$25,000.00</b>	<b>\$25,000.00</b>	<b>\$25,000.00</b>	<b>\$35,500.00</b>
<b>Expenses</b>				
235.100 - Public Safety Spec Proj.General Operating				
EX1-Pers Serv - Personal Services & Benefits	6,957.20	4,585.00	20,487.15	5,000.00
EX2-Other Exp - Other Expenditures	2,985.46	11,873.62	10,992.82	5,000.00
235.140 - Public Safety Spec Proj.Police				
EX1-Pers Serv - Personal Services & Benefits	7,719.19	8,612.81	23,754.16	5,500.00
EX2-Other Exp - Other Expenditures	2,730.78	21,637.22	13,599.67	20,000.00
<b>Expense Total</b>	<b>\$20,392.63</b>	<b>\$46,708.65</b>	<b>\$68,833.80</b>	<b>\$35,500.00</b>
<b>238 Probation Services Fund</b>				
<b>Revenue</b>				
238.001 - Probation Services Fund.Operating Revenue				
RE07-Fine/Forft - Fines And Forfeits	187,851.39	203,463.76	183,783.61	186,000.00
238.004 - Probation Services Fund.Transfers In				
RE11-Transfers - Transfers In	80,000.00	80,000.00	45,000.00	80,000.00
<b>Revenue Total</b>	<b>\$267,851.39</b>	<b>\$283,463.76</b>	<b>\$228,783.61</b>	<b>\$266,000.00</b>
<b>Expenses</b>				
238.100 - Probation Services Fund.General Operating				
EX1-Pers Serv - Personal Services & Benefits	255,122.02	254,080.58	262,369.96	278,342.00
EX2-Other Exp - Other Expenditures	1,434.20	1,440.10	1,444.30	4,000.00
<b>Expense Total</b>	<b>\$256,556.22</b>	<b>\$255,520.68</b>	<b>\$263,814.26</b>	<b>\$282,342.00</b>
<b>240 Drug Law Enforcmt Trust</b>				
<b>Revenue</b>				
240.001 - Drug Law Enforcmt Trust.Operating Revenue				
RE07-Fine/Forft - Fines And Forfeits	13,238.25	41,740.75	9,261.00	10,000.00
<b>Revenue Total</b>	<b>\$13,238.25</b>	<b>\$41,740.75</b>	<b>\$9,261.00</b>	<b>\$10,000.00</b>
<b>Expenses</b>				
240.100 - Drug Law Enforcmt Trust.General Operating				
EX2-Other Exp - Other Expenditures	22,248.07	25,218.10	29,618.53	40,000.00
<b>Expense Total</b>	<b>\$22,248.07</b>	<b>\$25,218.10</b>	<b>\$29,618.53</b>	<b>\$40,000.00</b>
<b>241 Dui Enfrcmt &amp; Eductn Trst</b>				
<b>Revenue</b>				
241.100 - Dui Enfrcmt & Eductn Trst.General Operating				





## Annual Budget by Account Classification Report

Fund / Transaction Type / Department / Account Classification	Calendar 2020	Calendar 2021	Calendar 2022	Calendar 2023
	Actual Amount	Actual Amount	Actual Amount	Adopted Budget
RE04-Chg Serv - Charges For Services	2,364.00	3,103.00	2,015.00	4,500.00
<b>Revenue Total</b>	<b>\$2,364.00</b>	<b>\$3,103.00</b>	<b>\$2,015.00</b>	<b>\$4,500.00</b>
<b>Expenses</b>				
241.100 - Dui Enfrmnt & Eductn Trst.General Operating				
EX2-Other Exp - Other Expenditures	4,163.93	3,345.80	4,396.07	4,500.00
<b>Expense Total</b>	<b>\$4,163.93</b>	<b>\$3,345.80</b>	<b>\$4,396.07</b>	<b>\$4,500.00</b>
<b>242 Indignt Drivr Alcohol Trt</b>				
<b>Revenue</b>				
242.001 - Indignt Drivr Alcohol Trt.Operating Revenue				
RE04-Chg Serv - Charges For Services	13,237.82	17,608.52	15,151.90	18,255.00
RE07-Fine/Forft - Fines And Forfeits	7,412.33	8,226.19	7,643.34	11,200.00
<b>Revenue Total</b>	<b>\$20,650.15</b>	<b>\$25,834.71</b>	<b>\$22,795.24</b>	<b>\$29,455.00</b>
<b>Expenses</b>				
242.100 - Indignt Drivr Alcohol Trt.General Operating				
EX2-Other Exp - Other Expenditures	8,610.00	14,562.00	11,480.00	11,480.00
<b>Expense Total</b>	<b>\$8,610.00</b>	<b>\$14,562.00</b>	<b>\$11,480.00</b>	<b>\$11,480.00</b>
<b>246 Police Pension Fund</b>				
<b>Revenue</b>				
246.100 - Police Pension Fund.General Operating				
RE03-Intergovt - Intergovernmental Revenue	248,979.07	288,758.46	281,498.57	282,000.00
<b>Revenue Total</b>	<b>\$248,979.07</b>	<b>\$288,758.46</b>	<b>\$281,498.57</b>	<b>\$282,000.00</b>
<b>Expenses</b>				
246.100 - Police Pension Fund.General Operating				
EX2-Other Exp - Other Expenditures	227,974.13	43,956.00	0.00	240,000.00
<b>Expense Total</b>	<b>\$227,974.13</b>	<b>\$43,956.00</b>	<b>\$0.00</b>	<b>\$240,000.00</b>
<b>249 Police Levy Fund</b>				
<b>Revenue</b>				
249.001 - Police Levy Fund.Operating Revenue				
RE03-Intergovt - Intergovernmental Revenue	728,882.69	742,138.12	748,750.71	732,000.00
<b>Revenue Total</b>	<b>\$728,882.69</b>	<b>\$742,138.12</b>	<b>\$748,750.71</b>	<b>\$732,000.00</b>
<b>Expenses</b>				
249.100 - Police Levy Fund.General Operating				
EX2-Other Exp - Other Expenditures	686,326.96	132,784.00	0.00	1,025,000.00
<b>Expense Total</b>	<b>\$686,326.96</b>	<b>\$132,784.00</b>	<b>\$0.00</b>	<b>\$1,025,000.00</b>
<b>250 Firemen's Pension Fund</b>				
<b>Revenue</b>				
250.100 - Firemen's Pension Fund.General Operating				
RE03-Intergovt - Intergovernmental Revenue	240,068.36	278,601.94	281,498.57	272,000.00
<b>Revenue Total</b>	<b>\$240,068.36</b>	<b>\$278,601.94</b>	<b>\$281,498.57</b>	<b>\$272,000.00</b>
<b>Expenses</b>				
250.100 - Firemen's Pension Fund.General Operating				
EX2-Other Exp - Other Expenditures	225,727.60	43,956.00	0.00	340,000.00
<b>Expense Total</b>	<b>\$225,727.60</b>	<b>\$43,956.00</b>	<b>\$0.00</b>	<b>\$340,000.00</b>
<b>252 Charter Fire Force Fund</b>				
<b>Revenue</b>				
252.001 - Charter Fire Force Fund.Operating Revenue				
RE03-Intergovt - Intergovernmental Revenue	800,227.93	928,673.21	938,328.64	920,000.00
<b>Revenue Total</b>	<b>\$800,227.93</b>	<b>\$928,673.21</b>	<b>\$938,328.64</b>	<b>\$920,000.00</b>
<b>Expenses</b>				
252.100 - Charter Fire Force Fund.General Operating				
EX2-Other Exp - Other Expenditures	753,758.76	146,520.00	0.00	1,150,000.00





## Annual Budget by Account Classification Report

Fund / Transaction Type / Department / Account Classification	Calendar 2020	Calendar 2021	Calendar 2022	Calendar 2023
	Actual Amount	Actual Amount	Actual Amount	Adopted Budget
<b>Expense Total</b>	<b>\$753,758.76</b>	<b>\$146,520.00</b>	<b>\$0.00</b>	<b>\$1,150,000.00</b>
<b>253 Fire EMS Levy Fund</b>				
<b>Revenue</b>				
253.001 - Fire EMS Levy Fund.Operating Revenue				
RE03-Intergovt - Intergovernmental Revenue	728,882.69	742,138.12	748,750.71	735,000.00
<b>Revenue Total</b>	<b>\$728,882.69</b>	<b>\$742,138.12</b>	<b>\$748,750.71</b>	<b>\$735,000.00</b>
<b>Expenses</b>				
253.100 - Fire EMS Levy Fund.General Operating				
EX2-Other Exp - Other Expenditures	686,326.96	132,784.00	0.00	1,025,000.00
<b>Expense Total</b>	<b>\$686,326.96</b>	<b>\$132,784.00</b>	<b>\$0.00</b>	<b>\$1,025,000.00</b>
<b>261 Kathryn Weiland Trust Inc</b>				
<b>Revenue</b>				
261.100 - Kathryn Weiland Trust Inc.General Operating				
RE03-Intergovt - Intergovernmental Revenue	1,461.00	1,475.00	1,537.00	1,425.00
RE09-Misc - Miscellaneous Revenue	136.20	68.82	134.13	70.00
<b>Revenue Total</b>	<b>\$1,597.20</b>	<b>\$1,543.82</b>	<b>\$1,671.13</b>	<b>\$1,495.00</b>
<b>Expenses</b>				
261.100 - Kathryn Weiland Trust Inc.General Operating				
EX2-Other Exp - Other Expenditures	0.00	0.00	270.18	500.00
<b>Expense Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$270.18</b>	<b>\$500.00</b>
<b>277 Street Levy Fund</b>				
<b>Revenue</b>				
277.001 - Street Levy Fund.Operating Revenue				
RE01-Taxes - Taxes	0.00	3,073,273.70	3,103,718.49	3,200,000.00
RE03-Intergovt - Intergovernmental Revenue	0.00	90,544.13	102,696.83	100,000.00
<b>Revenue Total</b>	<b>\$0.00</b>	<b>\$3,163,817.83</b>	<b>\$3,206,415.32</b>	<b>\$3,300,000.00</b>
<b>Expenses</b>				
277.100 - Street Levy Fund.General Operating				
EX2-Other Exp - Other Expenditures	0.00	33,806.87	34,047.94	55,000.00
EX3-Cap Imp - Capital Improvements	0.00	767,762.54	3,479,012.44	4,210,000.00
<b>Expense Total</b>	<b>\$0.00</b>	<b>\$801,569.41</b>	<b>\$3,513,060.38</b>	<b>\$4,265,000.00</b>
<b>278 Motor Vehicle License Tax Fund</b>				
<b>Revenue</b>				
278.001 - Motor Vehicle License Tax Fund.Operating Revenue				
RE02-Lic/Permit - Licenses & Permits	221,416.50	286,065.50	274,987.50	300,000.00
RE09-Misc - Miscellaneous Revenue	303.92	410.88	853.15	200.00
<b>Revenue Total</b>	<b>\$221,720.42</b>	<b>\$286,476.38</b>	<b>\$275,840.65</b>	<b>\$300,200.00</b>
<b>Expenses</b>				
278.980 - Motor Vehicle License Tax Fund.Transfers Out				
EX2-Other Exp - Other Expenditures	221,720.42	286,476.38	275,840.65	300,000.00
<b>Expense Total</b>	<b>\$221,720.42</b>	<b>\$286,476.38</b>	<b>\$275,840.65</b>	<b>\$300,000.00</b>
<b>279 Stormwater Mgmt. Fund</b>				
<b>Revenue</b>				
279.001 - Stormwater Mgmt. Fund.Operating Revenue				
RE06-Enterprise - Enterprise Revenues	2,992,021.75	3,032,907.78	3,041,801.41	3,040,946.00
RE09-Misc - Miscellaneous Revenue	0.00	0.00	125.00	0.00
279.002 - Stormwater Mgmt. Fund.Non-Operating Revenue				
RE09-Misc - Miscellaneous Revenue	13,990.88	3,161.61	10,686.95	20,000.00
279.004 - Stormwater Mgmt. Fund.Transfers In				
RE11-Transfers - Transfers In	0.00	0.00	2,200,000.00	0.00
279.005 - Stormwater Mgmt. Fund.Proceeds from Debt				





## Annual Budget by Account Classification Report

Fund / Transaction Type / Department / Account Classification	Calendar 2020	Calendar 2021	Calendar 2022	Calendar 2023
	Actual Amount	Actual Amount	Actual Amount	Adopted Budget
RE10-Financing - Other Financing Sources	791,340.84	1,396,017.75	4,294,022.28	3,700,000.00
<b>Revenue Total</b>	<b>\$3,797,353.47</b>	<b>\$4,432,087.14</b>	<b>\$9,546,635.64</b>	<b>\$6,760,946.00</b>
<b>Expenses</b>				
279.100 - Stormwater Mgmt. Fund.General Operating				
EX1-Pers Serv - Personal Services & Benefits	813,805.93	850,905.42	916,633.32	1,008,796.00
EX2-Other Exp - Other Expenditures	490,114.11	501,560.50	482,478.05	645,944.00
EX3-Cap Imp - Capital Improvements	2,678,436.39	3,638,815.24	2,222,397.96	1,952,600.00
279.950 - Stormwater Mgmt. Fund.Debt Service				
EX4-Debt Serv - Debt Service	178,162.64	115,256.09	238,307.54	4,134,754.00
<b>Expense Total</b>	<b>\$4,160,519.07</b>	<b>\$5,106,537.25</b>	<b>\$3,859,816.87</b>	<b>\$7,742,094.00</b>
<b>280 Refuse Fund</b>				
<b>Revenue</b>				
280.001 - Refuse Fund.Operating Revenue				
RE04-Chg Serv - Charges For Services	4,566,707.30	5,128,506.79	5,183,988.41	5,081,052.00
RE06-Enterprise - Enterprise Revenues	64,072.77	63,847.88	66,633.39	74,000.00
RE09-Misc - Miscellaneous Revenue	6,920.00	0.00	3,065.03	0.00
<b>Revenue Total</b>	<b>\$4,637,700.07</b>	<b>\$5,192,354.67</b>	<b>\$5,253,686.83</b>	<b>\$5,155,052.00</b>
<b>Expenses</b>				
280.100.100 - Refuse Fund.General Operating.Refuse Disposal				
EX1-Pers Serv - Personal Services & Benefits	589,914.69	666,399.20	648,110.61	539,399.00
EX2-Other Exp - Other Expenditures	231,765.64	269,387.51	218,482.94	278,832.00
280.100.200 - Refuse Fund.General Operating.Refuse Collection				
EX2-Other Exp - Other Expenditures	2,891,908.81	2,883,444.89	2,946,590.14	3,087,635.00
280.100.250 - Refuse Fund.General Operating.Refuse - Quick Strike Team				
EX1-Pers Serv - Personal Services & Benefits	254,980.59	267,479.75	283,667.44	304,141.00
EX2-Other Exp - Other Expenditures	59,645.50	83,928.08	56,799.23	71,851.00
EX3-Cap Imp - Capital Improvements	409,547.37	372,274.68	0.00	0.00
280.100.300 - Refuse Fund.General Operating.Recycling				
EX2-Other Exp - Other Expenditures	647,968.06	643,262.40	794,703.60	849,082.00
<b>Expense Total</b>	<b>\$5,085,730.66</b>	<b>\$5,186,176.51</b>	<b>\$4,948,353.96</b>	<b>\$5,130,940.00</b>
<b>281 Street Maintenance Fund</b>				
<b>Revenue</b>				
281.001 - Street Maintenance Fund.Operating Revenue				
RE02-Lic/Permit - Licenses & Permits	387,458.66	430,765.04	413,436.25	416,000.00
RE03-Intergovt - Intergovernmental Revenue	3,226,919.45	3,363,198.08	3,406,963.71	4,413,000.00
RE09-Misc - Miscellaneous Revenue	303,901.80	236,257.60	371,768.22	393,000.00
281.002 - Street Maintenance Fund.Non-Operating Revenue				
RE06-Enterprise - Enterprise Revenues	0.00	0.00	4,266.88	0.00
<b>Revenue Total</b>	<b>\$3,918,279.91</b>	<b>\$4,030,220.72</b>	<b>\$4,196,435.06</b>	<b>\$5,222,000.00</b>
<b>Expenses</b>				
281.100 - Street Maintenance Fund.General Operating				
EX1-Pers Serv - Personal Services & Benefits	579,360.96	667,741.53	667,122.34	736,962.00
EX2-Other Exp - Other Expenditures	973,907.20	1,169,530.07	1,259,335.16	1,381,032.00
EX3-Cap Imp - Capital Improvements	0.00	0.00	86,049.07	190,000.00
281.202 - Street Maintenance Fund.Street Cleaning				
EX1-Pers Serv - Personal Services & Benefits	601,232.05	621,410.44	670,450.68	683,130.00
EX2-Other Exp - Other Expenditures	202,208.56	331,966.49	232,240.98	379,834.00
EX3-Cap Imp - Capital Improvements	0.00	36,483.50	198,694.38	50,000.00
281.203 - Street Maintenance Fund.High Visibility Area Maint.				
EX2-Other Exp - Other Expenditures	128,323.78	142,997.05	147,030.02	120,000.00
281.208 - Street Maintenance Fund.Sign Shop				
EX1-Pers Serv - Personal Services & Benefits	218,899.76	227,735.90	330,244.75	344,117.00
EX2-Other Exp - Other Expenditures	121,201.50	81,601.58	97,665.66	99,205.00
EX3-Cap Imp - Capital Improvements	12,952.01	6,243.83	27,569.04	162,000.00





# Annual Budget by Account Classification Report

Fund / Transaction Type / Department / Account Classification	Calendar 2020	Calendar 2021	Calendar 2022	Calendar 2023
	Actual Amount	Actual Amount	Actual Amount	Adopted Budget
281.656 - Street Maintenance Fund.Storeroom Inventory dept.				
EX2-Other Exp - Other Expenditures	1,548.18	1,381.62	(42,653.07)	10,000.00
281.980 - Street Maintenance Fund.Transfers Out				
EX2-Other Exp - Other Expenditures	1,200,000.00	585,000.00	500,000.00	1,000,000.00
<b>Expense Total</b>	<b>\$4,039,634.00</b>	<b>\$3,872,092.01</b>	<b>\$4,173,749.01</b>	<b>\$5,156,280.00</b>
<b>283 Convntn &amp; Vistrs Bur Fund</b>				
<b>Revenue</b>				
283.100 - Convntn & Vistrs Bur Fund.General Operating				
RE01-Taxes - Taxes	92,264.57	73,507.34	82,742.66	125,000.00
<b>Revenue Total</b>	<b>\$92,264.57</b>	<b>\$73,507.34</b>	<b>\$82,742.66</b>	<b>\$125,000.00</b>
<b>Expenses</b>				
283.100 - Convntn & Vistrs Bur Fund.General Operating				
EX2-Other Exp - Other Expenditures	118,528.41	31,250.00	93,750.00	125,000.00
<b>Expense Total</b>	<b>\$118,528.41</b>	<b>\$31,250.00</b>	<b>\$93,750.00</b>	<b>\$125,000.00</b>
<b>301 Special Assessments</b>				
<b>Revenue</b>				
301.001 - Special Assessments.Operating Revenue				
RE08-Spec Assmt - Special Assessments	731,912.39	614,554.28	340,644.54	669,704.00
301.004 - Special Assessments.Transfers In				
RE11-Transfers - Transfers In	500,000.00	1,395,836.00	0.00	0.00
301.005 - Special Assessments.Proceeds from Debt				
RE10-Financing - Other Financing Sources	0.00	0.00	1,395,836.00	0.00
<b>Revenue Total</b>	<b>\$1,231,912.39</b>	<b>\$2,010,390.28</b>	<b>\$1,736,480.54</b>	<b>\$669,704.00</b>
<b>Expenses</b>				
301.100 - Special Assessments.General Operating				
EX2-Other Exp - Other Expenditures	0.00	1,904.60	0.00	0.00
EX3-Cap Imp - Capital Improvements	843,602.67	536,243.56	573,694.03	0.00
301.980 - Special Assessments.Transfers Out				
EX2-Other Exp - Other Expenditures	523,129.28	991,989.27	1,833,539.05	669,704.00
<b>Expense Total</b>	<b>\$1,366,731.95</b>	<b>\$1,530,137.43</b>	<b>\$2,407,233.08</b>	<b>\$669,704.00</b>
<b>303 Lowes MITIE Talawanda Fund</b>				
<b>Revenue</b>				
303.001 - Lowes MITIE Talawanda Fund.Operating Revenue				
RE01-Taxes - Taxes	100,855.48	63,005.94	122,727.91	120,000.00
<b>Revenue Total</b>	<b>\$100,855.48</b>	<b>\$63,005.94</b>	<b>\$122,727.91</b>	<b>\$120,000.00</b>
<b>Expenses</b>				
303.100 - Lowes MITIE Talawanda Fund.General Operating				
EX2-Other Exp - Other Expenditures	62,713.67	35,540.34	72,243.72	73,000.00
303.980 - Lowes MITIE Talawanda Fund.Transfers Out				
EX2-Other Exp - Other Expenditures	0.00	38,800.00	38,800.00	47,000.00
<b>Expense Total</b>	<b>\$62,713.67</b>	<b>\$74,340.34</b>	<b>\$111,043.72</b>	<b>\$120,000.00</b>
<b>304 Walmart MITIE Hamilton Fund</b>				
<b>Revenue</b>				
304.001 - Walmart MITIE Hamilton Fund.Operating Revenue				
RE01-Taxes - Taxes	179,693.76	116,181.67	227,923.27	225,000.00
<b>Revenue Total</b>	<b>\$179,693.76</b>	<b>\$116,181.67</b>	<b>\$227,923.27</b>	<b>\$225,000.00</b>
<b>Expenses</b>				
304.100 - Walmart MITIE Hamilton Fund.General Operating				
EX2-Other Exp - Other Expenditures	124,912.29	75,895.07	160,775.30	161,600.00
304.980 - Walmart MITIE Hamilton Fund.Transfers Out				
EX2-Other Exp - Other Expenditures	0.00	54,500.00	54,500.00	63,400.00
<b>Expense Total</b>	<b>\$124,912.29</b>	<b>\$130,395.07</b>	<b>\$215,275.30</b>	<b>\$225,000.00</b>





## Annual Budget by Account Classification Report

Fund / Transaction Type / Department / Account Classification	Calendar 2020 Actual Amount	Calendar 2021 Actual Amount	Calendar 2022 Actual Amount	Calendar 2023 Adopted Budget
<b>307 Issue II Project Fund</b>				
<b>Revenue</b>				
307.001 - Issue II Project Fund.Operating Revenue				
RE03-Intergovt - Intergovernmental Revenue	443,017.64	1,199,923.04	1,867,689.23	1,230,000.00
<b>Revenue Total</b>	<b>\$443,017.64</b>	<b>\$1,199,923.04</b>	<b>\$1,867,689.23</b>	<b>\$1,230,000.00</b>
<b>Expenses</b>				
307.100 - Issue II Project Fund.General Operating				
EX3-Cap Imp - Capital Improvements	443,017.64	1,199,923.04	1,867,689.23	1,230,000.00
<b>Expense Total</b>	<b>\$443,017.64</b>	<b>\$1,199,923.04</b>	<b>\$1,867,689.23</b>	<b>\$1,230,000.00</b>
<b>308 Matandy Steel MPITIE Fund</b>				
<b>Revenue</b>				
308.001 - Matandy Steel MPITIE Fund.Operating Revenue				
RE01-Taxes - Taxes	48,856.88	61,633.94	59,113.66	60,000.00
<b>Revenue Total</b>	<b>\$48,856.88</b>	<b>\$61,633.94</b>	<b>\$59,113.66</b>	<b>\$60,000.00</b>
<b>Expenses</b>				
308.100 - Matandy Steel MPITIE Fund.General Operating				
EX2-Other Exp - Other Expenditures	545.11	456.65	437.98	500.00
308.980 - Matandy Steel MPITIE Fund.Transfers Out				
EX2-Other Exp - Other Expenditures	48,311.77	61,177.29	58,675.68	59,500.00
<b>Expense Total</b>	<b>\$48,856.88</b>	<b>\$61,633.94</b>	<b>\$59,113.66</b>	<b>\$60,000.00</b>
<b>309 Robinson Schwenn MPITIE Fund</b>				
<b>Revenue</b>				
309.001 - Robinson Schwenn MPITIE Fund.Operating Revenue				
RE01-Taxes - Taxes	4,422.76	9,151.66	8,777.44	9,100.00
<b>Revenue Total</b>	<b>\$4,422.76</b>	<b>\$9,151.66</b>	<b>\$8,777.44</b>	<b>\$9,100.00</b>
<b>Expenses</b>				
309.100 - Robinson Schwenn MPITIE Fund.General Operating				
EX2-Other Exp - Other Expenditures	4,285.37	7,313.20	9,320.03	9,100.00
<b>Expense Total</b>	<b>\$4,285.37</b>	<b>\$7,313.20</b>	<b>\$9,320.03</b>	<b>\$9,100.00</b>
<b>311 Infrastructure Renewal Program</b>				
<b>Revenue</b>				
311.001 - Infrastructure Renewal Program.Operating Revenue				
RE09-Misc - Miscellaneous Revenue	0.00	268,291.69	0.00	0.00
311.003 - Infrastructure Renewal Program.Grant Revenue				
RE03-Intergovt - Intergovernmental Revenue	1,606,464.39	2,102,689.52	3,652,278.52	0.00
311.004 - Infrastructure Renewal Program.Transfers In				
RE11-Transfers - Transfers In	2,519,665.31	2,206,212.31	4,502,474.89	0.00
<b>Revenue Total</b>	<b>\$4,126,129.70</b>	<b>\$4,577,193.52</b>	<b>\$8,154,753.41</b>	<b>\$0.00</b>
<b>Expenses</b>				
311.100 - Infrastructure Renewal Program.General Operating				
EX2-Other Exp - Other Expenditures	167,308.75	174,058.72	170,904.32	0.00
EX3-Cap Imp - Capital Improvements	3,810,195.81	4,164,457.56	8,296,287.49	0.00
311.980 - Infrastructure Renewal Program.Transfers Out				
EX2-Other Exp - Other Expenditures	234,426.92	234,444.26	229,808.19	0.00
<b>Expense Total</b>	<b>\$4,211,931.48</b>	<b>\$4,572,960.54</b>	<b>\$8,697,000.00</b>	<b>\$0.00</b>
<b>312 Infrastructure Renewal Prog 2023</b>				
<b>Revenue</b>				
312.003 - Infrastructure Renewal Prog 2023.Grant Revenue				
RE03-Intergovt - Intergovernmental Revenue	0.00	0.00	0.00	500,000.00
312.004 - Infrastructure Renewal Prog 2023.Transfers In				
RE11-Transfers - Transfers In	0.00	0.00	0.00	1,914,145.00





# Annual Budget by Account Classification Report

Fund / Transaction Type / Department / Account Classification	Calendar 2020	Calendar 2021	Calendar 2022	Calendar 2023
	Actual Amount	Actual Amount	Actual Amount	Adopted Budget
<b>312.005 - Infrastructure Renewal Prog 2023.Proceeds from Debt</b>				
RE10-Financing - Other Financing Sources	0.00	0.00	2,256,609.83	1,750,000.00
<b>Revenue Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,256,609.83</b>	<b>\$4,164,145.00</b>
<b>Expenses</b>				
<b>312.100 - Infrastructure Renewal Prog 2023.General Operating</b>				
EX3-Cap Imp - Capital Improvements	0.00	0.00	0.00	4,086,000.00
<b>312.950 - Infrastructure Renewal Prog 2023.Debt Service</b>				
EX4-Debt Serv - Debt Service	0.00	0.00	0.00	1,828,125.00
<b>Expense Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,914,125.00</b>
<b>348 RIDs - MPITIE Citywide District</b>				
<b>Revenue</b>				
<b>348.001 - RIDs - MPITIE Citywide District.Operating Revenue</b>				
RE01-Taxes - Taxes	512,083.67	554,585.39	547,868.69	550,000.00
<b>Revenue Total</b>	<b>\$512,083.67</b>	<b>\$554,585.39</b>	<b>\$547,868.69</b>	<b>\$550,000.00</b>
<b>Expenses</b>				
<b>348.100 - RIDs - MPITIE Citywide District.General Operating</b>				
EX2-Other Exp - Other Expenditures	344,226.39	345,588.87	351,662.73	355,000.00
<b>348.980 - RIDs - MPITIE Citywide District.Transfers Out</b>				
EX2-Other Exp - Other Expenditures	167,857.28	208,996.52	196,205.96	195,000.00
<b>Expense Total</b>	<b>\$512,083.67</b>	<b>\$554,585.39</b>	<b>\$547,868.69</b>	<b>\$550,000.00</b>
<b>349 RIDs - MPITIE North District</b>				
<b>Revenue</b>				
<b>349.001 - RIDs - MPITIE North District.Operating Revenue</b>				
RE01-Taxes - Taxes	58,607.77	108,808.82	130,971.37	130,000.00
<b>Revenue Total</b>	<b>\$58,607.77</b>	<b>\$108,808.82</b>	<b>\$130,971.37</b>	<b>\$130,000.00</b>
<b>Expenses</b>				
<b>349.100 - RIDs - MPITIE North District.General Operating</b>				
EX2-Other Exp - Other Expenditures	36,330.76	61,321.46	83,747.13	84,000.00
<b>349.980 - RIDs - MPITIE North District.Transfers Out</b>				
EX2-Other Exp - Other Expenditures	22,277.01	47,487.36	47,224.24	46,000.00
<b>Expense Total</b>	<b>\$58,607.77</b>	<b>\$108,808.82</b>	<b>\$130,971.37</b>	<b>\$130,000.00</b>
<b>350 RIDs - MPITIE South District</b>				
<b>Revenue</b>				
<b>350.001 - RIDs - MPITIE South District.Operating Revenue</b>				
RE01-Taxes - Taxes	59,691.68	45,608.00	43,782.12	46,000.00
<b>Revenue Total</b>	<b>\$59,691.68</b>	<b>\$45,608.00</b>	<b>\$43,782.12</b>	<b>\$46,000.00</b>
<b>Expenses</b>				
<b>350.100 - RIDs - MPITIE South District.General Operating</b>				
EX2-Other Exp - Other Expenditures	41,594.41	29,770.08	30,629.86	31,400.00
<b>350.980 - RIDs - MPITIE South District.Transfers Out</b>				
EX2-Other Exp - Other Expenditures	18,097.27	15,837.92	13,152.26	14,600.00
<b>Expense Total</b>	<b>\$59,691.68</b>	<b>\$45,608.00</b>	<b>\$43,782.12</b>	<b>\$46,000.00</b>
<b>351 Quality Publishing MPITIE Fund</b>				
<b>Revenue</b>				
<b>351.001 - Quality Publishing MPITIE Fund.Operating Revenue</b>				
RE01-Taxes - Taxes	10,406.40	11,179.88	10,722.72	11,000.00
<b>Revenue Total</b>	<b>\$10,406.40</b>	<b>\$11,179.88</b>	<b>\$10,722.72</b>	<b>\$11,000.00</b>
<b>Expenses</b>				
<b>351.100 - Quality Publishing MPITIE Fund.General Operating</b>				
EX2-Other Exp - Other Expenditures	116.11	82.84	79.45	100.00
<b>351.980 - Quality Publishing MPITIE Fund.Transfers Out</b>				
EX2-Other Exp - Other Expenditures	10,290.29	11,097.04	10,643.27	10,900.00





## Annual Budget by Account Classification Report

Fund / Transaction Type / Department / Account Classification	Calendar 2020	Calendar 2021	Calendar 2022	Calendar 2023
	Actual Amount	Actual Amount	Actual Amount	Adopted Budget
<b>Expense Total</b>	<b>\$10,406.40</b>	<b>\$11,179.88</b>	<b>\$10,722.72</b>	<b>\$11,000.00</b>
<b>352 Shoppes @ Hamilton MPITIE Fund</b>				
<b>Revenue</b>				
352.001 - Shoppes @ Hamilton MPITIE Fund.Operating Revenue				
RE01-Taxes - Taxes	88,777.00	164,087.14	157,377.40	160,000.00
<b>Revenue Total</b>	<b>\$88,777.00</b>	<b>\$164,087.14</b>	<b>\$157,377.40</b>	<b>\$160,000.00</b>
<b>Expenses</b>				
352.100 - Shoppes @ Hamilton MPITIE Fund.General Operating				
EX2-Other Exp - Other Expenditures	61,861.69	107,082.15	110,149.23	111,300.00
352.980 - Shoppes @ Hamilton MPITIE Fund.Transfers Out				
EX2-Other Exp - Other Expenditures	26,915.31	57,004.99	47,228.17	48,700.00
<b>Expense Total</b>	<b>\$88,777.00</b>	<b>\$164,087.14</b>	<b>\$157,377.40</b>	<b>\$160,000.00</b>
<b>353 Historic Developers (Mercantile)</b>				
<b>Revenue</b>				
353.001 - Historic Developers (Mercantile).Operating Revenue				
RE01-Taxes - Taxes	43,034.59	30,594.16	29,343.14	30,000.00
<b>Revenue Total</b>	<b>\$43,034.59</b>	<b>\$30,594.16</b>	<b>\$29,343.14</b>	<b>\$30,000.00</b>
<b>Expenses</b>				
353.100 - Historic Developers (Mercantile).General Operating				
EX2-Other Exp - Other Expenditures	30,002.23	19,965.54	20,528.40	20,350.00
353.980 - Historic Developers (Mercantile).Transfers Out				
EX2-Other Exp - Other Expenditures	13,032.36	10,628.62	8,814.74	9,650.00
<b>Expense Total</b>	<b>\$43,034.59</b>	<b>\$30,594.16</b>	<b>\$29,343.14</b>	<b>\$30,000.00</b>
<b>354 Tippman Properties MPITIE Fund</b>				
<b>Revenue</b>				
354.001 - Tippman Properties MPITIE Fund.Operating Revenue				
RE01-Taxes - Taxes	3,724.16	1,933.18	1,854.10	2,000.00
<b>Revenue Total</b>	<b>\$3,724.16</b>	<b>\$1,933.18</b>	<b>\$1,854.10</b>	<b>\$2,000.00</b>
<b>Expenses</b>				
354.100 - Tippman Properties MPITIE Fund.General Operating				
EX2-Other Exp - Other Expenditures	2,595.08	1,261.58	1,297.13	1,350.00
354.980 - Tippman Properties MPITIE Fund.Transfers Out				
EX2-Other Exp - Other Expenditures	1,129.08	671.60	556.97	650.00
<b>Expense Total</b>	<b>\$3,724.16</b>	<b>\$1,933.18</b>	<b>\$1,854.10</b>	<b>\$2,000.00</b>
<b>355 Neturen Manufacturing TIF</b>				
<b>Revenue</b>				
355.001 - Neturen Manufacturing TIF.Operating Revenue				
RE01-Taxes - Taxes	110,443.62	96,897.14	92,934.94	93,000.00
<b>Revenue Total</b>	<b>\$110,443.62</b>	<b>\$96,897.14</b>	<b>\$92,934.94</b>	<b>\$93,000.00</b>
<b>Expenses</b>				
355.100 - Neturen Manufacturing TIF.General Operating				
EX2-Other Exp - Other Expenditures	76,959.45	63,361.59	65,365.58	66,100.00
355.980 - Neturen Manufacturing TIF.Transfers Out				
EX2-Other Exp - Other Expenditures	33,484.17	33,535.55	27,569.36	26,900.00
<b>Expense Total</b>	<b>\$110,443.62</b>	<b>\$96,897.14</b>	<b>\$92,934.94</b>	<b>\$93,000.00</b>
<b>356 Champion Mill Sports Complex TIF</b>				
<b>Revenue</b>				
356.001 - Champion Mill Sports Complex TIF.Operating Revenue				
RE01-Taxes - Taxes	0.00	0.00	1,110,763.00	1,809,000.00
<b>Revenue Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,110,763.00</b>	<b>\$1,809,000.00</b>
<b>Expenses</b>				



## Annual Budget by Account Classification Report

Fund / Transaction Type / Department / Account Classification	Calendar 2020	Calendar 2021	Calendar 2022	Calendar 2023
	Actual Amount	Actual Amount	Actual Amount	Adopted Budget
<b>356.100 - Champion Mill Sports Complex TIF.General Operating</b>				
EX2-Other Exp - Other Expenditures	0.00	0.00	1,110,763.00	1,809,000.00
<b>Expense Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,110,763.00</b>	<b>\$1,809,000.00</b>
<b>357 Mixed Use Development SODA - TIF</b>				
<b>Revenue</b>				
357.001 - Mixed Use Development SODA - TIF.Operating Revenue				
RE01-Taxes - Taxes	0.00	18,256.14	17,394.08	20,000.00
357.004 - Mixed Use Development SODA - TIF.Transfers In				
RE11-Transfers - Transfers In	300,000.00	0.00	150,000.00	0.00
<b>Revenue Total</b>	<b>\$300,000.00</b>	<b>\$18,256.14</b>	<b>\$167,394.08</b>	<b>\$20,000.00</b>
<b>Expenses</b>				
357.100 - Mixed Use Development SODA - TIF.General Operating				
EX2-Other Exp - Other Expenditures	0.00	11,937.79	12,168.85	12,250.00
357.980 - Mixed Use Development SODA - TIF.Transfers Out				
EX2-Other Exp - Other Expenditures	77,456.26	77,456.26	77,456.26	77,457.00
<b>Expense Total</b>	<b>\$77,456.26</b>	<b>\$89,394.05</b>	<b>\$89,625.11</b>	<b>\$89,707.00</b>
<b>358 Twin Run MPITIE Fund</b>				
<b>Revenue</b>				
358.001 - Twin Run MPITIE Fund.Operating Revenue				
RE01-Taxes - Taxes	0.00	0.00	37,410.29	38,000.00
<b>Revenue Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$37,410.29</b>	<b>\$38,000.00</b>
<b>Expenses</b>				
358.100 - Twin Run MPITIE Fund.General Operating				
EX2-Other Exp - Other Expenditures	0.00	0.00	23,952.51	24,280.00
358.980 - Twin Run MPITIE Fund.Transfers Out				
EX2-Other Exp - Other Expenditures	0.00	0.00	13,457.78	13,720.00
<b>Expense Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$37,410.29</b>	<b>\$38,000.00</b>
<b>359 Spooky Nook PACE</b>				
<b>Revenue</b>				
359.001 - Spooky Nook PACE .Operating Revenue				
RE01-Taxes - Taxes	0.00	0.00	1,050,118.14	2,458,376.00
<b>Revenue Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,050,118.14</b>	<b>\$2,458,376.00</b>
<b>Expenses</b>				
359.100 - Spooky Nook PACE .General Operating				
EX2-Other Exp - Other Expenditures	0.00	0.00	1,050,118.14	2,458,376.00
<b>Expense Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,050,118.14</b>	<b>\$2,458,376.00</b>
<b>360 Governmental Bldg Sale Proceeds</b>				
<b>Revenue</b>				
360.002 - Governmental Bldg Sale Proceeds.Non-Operating Revenue				
RE10-Financing - Other Financing Sources	9,998,209.17	0.00	0.00	0.00
<b>Revenue Total</b>	<b>\$9,998,209.17</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Expenses</b>				
360.199 - Governmental Bldg Sale Proceeds.Special Appropriations				
EX2-Other Exp - Other Expenditures	11,743,500.00	0.00	0.00	0.00
EX3-Cap Imp - Capital Improvements	2,666,690.45	167,067.93	59,636.82	0.00
<b>Expense Total</b>	<b>\$14,410,190.45</b>	<b>\$167,067.93</b>	<b>\$59,636.82</b>	<b>\$0.00</b>
<b>361 Sidewalk Spec Assessments - 2022</b>				
<b>Revenue</b>				
361.001 - Sidewalk Spec Assessments - 2022.Operating Revenue				
RE08-Spec Assmt - Special Assessments	0.00	0.00	0.00	44,000.00
361.004 - Sidewalk Spec Assessments - 2022.Transfers In				



# Annual Budget by Account Classification Report

Fund / Transaction Type / Department / Account Classification	Calendar 2020	Calendar 2021	Calendar 2022	Calendar 2023
	Actual Amount	Actual Amount	Actual Amount	Adopted Budget
RE11-Transfers - Transfers In	0.00	0.00	400,000.00	0.00
361.005 - Sidewalk Spec Assessments - 2022.Proceeds from Debt				
RE10-Financing - Other Financing Sources	0.00	0.00	0.00	400,000.00
<b>Revenue Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$400,000.00</b>	<b>\$444,000.00</b>
<b>Expenses</b>				
361.100 - Sidewalk Spec Assessments - 2022.General Operating				
EX2-Other Exp - Other Expenditures	0.00	0.00	2,018.51	0.00
EX3-Cap Imp - Capital Improvements	0.00	0.00	218,976.77	0.00
361.980 - Sidewalk Spec Assessments - 2022.Transfers Out				
EX2-Other Exp - Other Expenditures	0.00	0.00	0.00	444,000.00
<b>Expense Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$220,995.28</b>	<b>\$444,000.00</b>
<b>362 Sidewalk Spec Assessments - 2023</b>				
<b>Revenue</b>				
362.004 - Sidewalk Spec Assessments - 2023.Transfers In				
RE11-Transfers - Transfers In	0.00	0.00	0.00	1,300,000.00
<b>Revenue Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,300,000.00</b>
<b>Expenses</b>				
362.100 - Sidewalk Spec Assessments - 2023.General Operating				
EX3-Cap Imp - Capital Improvements	0.00	0.00	0.00	1,300,000.00
<b>Expense Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,300,000.00</b>
<b>380 Criminal Justice Constructn Fund</b>				
<b>Revenue</b>				
380.002 - Criminal Justice Constructn Fund.Non-Operating Revenue				
RE09-Misc - Miscellaneous Revenue	0.00	0.00	41,428.18	0.00
380.004 - Criminal Justice Constructn Fund.Transfers In				
RE11-Transfers - Transfers In	0.00	0.00	8,069,480.00	953,125.00
380.005 - Criminal Justice Constructn Fund.Proceeds from Debt				
RE10-Financing - Other Financing Sources	0.00	0.00	23,182,140.60	23,000,000.00
<b>Revenue Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$31,293,048.78</b>	<b>\$23,953,125.00</b>
<b>Expenses</b>				
380.140 - Criminal Justice Constructn Fund.Police				
EX2-Other Exp - Other Expenditures	0.00	0.00	9,840.62	0.00
EX3-Cap Imp - Capital Improvements	0.00	0.00	125,729.62	0.00
380.950 - Criminal Justice Constructn Fund.Debt Service				
EX4-Debt Serv - Debt Service	0.00	0.00	114,530.23	23,953,125.00
<b>Expense Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$250,100.47</b>	<b>\$23,953,125.00</b>
<b>381 Fire Station #26 Constructn Fund</b>				
<b>Revenue</b>				
381.004 - Fire Station #26 Constructn Fund.Transfers In				
RE11-Transfers - Transfers In	0.00	0.00	4,000,000.00	0.00
<b>Revenue Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,000,000.00</b>	<b>\$0.00</b>
<b>Expenses</b>				
381.150 - Fire Station #26 Constructn Fund.Fire Department				
EX2-Other Exp - Other Expenditures	0.00	0.00	2,386.88	0.00
EX3-Cap Imp - Capital Improvements	0.00	0.00	32,690.00	0.00
<b>Expense Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$35,076.88</b>	<b>\$0.00</b>
<b>501 Gas Utility</b>				
<b>Revenue</b>				
501.001 - Gas Utility.Operating Revenue				
RE06-Enterprise - Enterprise Revenues	17,669,236.77	18,359,034.20	18,958,636.24	18,190,000.00
RE09-Misc - Miscellaneous Revenue	1,420.15	1,494.25	5,744.36	5,200.00
501.002 - Gas Utility.Non-Operating Revenue				





# Annual Budget by Account Classification Report

Fund / Transaction Type / Department / Account Classification	Calendar 2020	Calendar 2021	Calendar 2022	Calendar 2023
	Actual Amount	Actual Amount	Actual Amount	Adopted Budget
RE09-Misc - Miscellaneous Revenue	82,127.08	44,598.58	42,696.78	64,500.00
501.004 - Gas Utility.Transfers In				
RE11-Transfers - Transfers In	0.00	1,341,072.00	0.00	0.00
<b>Revenue Total</b>	<b>\$17,752,784.00</b>	<b>\$19,746,199.03</b>	<b>\$19,007,077.38</b>	<b>\$18,259,700.00</b>
<b>Expenses</b>				
501.505 - Gas Utility.Production				
EX2-Other Exp - Other Expenditures	8,145,550.83	9,325,663.31	9,420,861.16	7,954,100.00
501.505.804 - Gas Utility.Production.Natural Gas City Gate Pur				
EX2-Other Exp - Other Expenditures	0.00	15,390.00	0.00	0.00
501.505.806 - Gas Utility.Production.Pur Gas Exp Meas St Opr				
EX2-Other Exp - Other Expenditures	7,248.15	8,041.11	6,540.58	0.00
501.505.816 - Gas Utility.Production.Pur Gas Exp Meas Sta Opr				
EX2-Other Exp - Other Expenditures	1,554.74	1,444.66	1,796.61	0.00
501.540 - Gas Utility.Distribution Operation				
EX1-Pers Serv - Personal Services & Benefits	1,935,735.51	2,143,546.75	2,348,845.00	2,414,731.00
EX2-Other Exp - Other Expenditures	744,605.87	350,911.98	447,555.69	794,284.00
501.540.870 - Gas Utility.Distribution Operation.Opr Supervsn & Engineerng				
EX1-Pers Serv - Personal Services & Benefits	0.00	5,510.57	6,081.85	0.00
EX2-Other Exp - Other Expenditures	226.54	404.31	18.90	0.00
501.540.874 - Gas Utility.Distribution Operation.Mains & Services Exps				
EX1-Pers Serv - Personal Services & Benefits	83,999.25	35,446.19	41,740.23	0.00
501.540.885 - Gas Utility.Distribution Operation.Maint Supervsn&Engineerng				
EX1-Pers Serv - Personal Services & Benefits	0.00	9,796.53	10,811.82	0.00
EX2-Other Exp - Other Expenditures	0.00	28.80	33.60	0.00
501.540.887 - Gas Utility.Distribution Operation.Maintenance Of Mains				
EX2-Other Exp - Other Expenditures	27,123.67	37,245.40	20,054.88	0.00
501.540.889 - Gas Utility.Distribution Operation.Maint Of M&R St Equip-Gen				
EX1-Pers Serv - Personal Services & Benefits	52,447.68	0.00	0.00	0.00
501.540.892 - Gas Utility.Distribution Operation.Maintenance Of Services				
EX2-Other Exp - Other Expenditures	48,500.64	39,661.27	61,267.06	0.00
501.540.893 - Gas Utility.Distribution Operation.Maint Of Meters&House Reg				
EX2-Other Exp - Other Expenditures	20,912.33	24,097.84	22,055.53	0.00
501.540.920 - Gas Utility.Distribution Operation.Admin & General Expenses				
EX1-Pers Serv - Personal Services & Benefits	0.00	15,307.49	16,893.91	0.00
EX2-Other Exp - Other Expenditures	4,137.60	4,236.52	1,553.53	0.00
501.542 - Gas Utility.CNG Fueling Station				
EX1-Pers Serv - Personal Services & Benefits	0.00	0.00	703.84	4,500.00
EX2-Other Exp - Other Expenditures	10,079.52	15,220.60	15,602.18	31,500.00
501.656 - Gas Utility.Storeroom Inventory dept.				
EX2-Other Exp - Other Expenditures	(25,889.02)	20,652.65	19,671.85	12,000.00
501.910 - Gas Utility.Customer Accounts				
EX2-Other Exp - Other Expenditures	792,094.29	782,894.55	875,150.50	2,404,903.00
501.910.902 - Gas Utility.Customer Accounts.Meter Reading Expenses				
EX2-Other Exp - Other Expenditures	208,196.53	199,229.43	208,611.51	0.00
501.910.903 - Gas Utility.Customer Accounts.Custmr Records & Coll Exp				
EX2-Other Exp - Other Expenditures	855,300.56	906,240.72	934,597.99	0.00
501.910.920 - Gas Utility.Customer Accounts.Admin & General Expenses				
EX2-Other Exp - Other Expenditures	115,269.02	127,763.51	152,584.90	0.00
501.920 - Gas Utility.Sales Promotion				
EX2-Other Exp - Other Expenditures	0.00	0.00	0.00	377,618.00
501.920.918 - Gas Utility.Sales Promotion.Misc Sales Promotion Exp				
EX2-Other Exp - Other Expenditures	399,846.56	296,373.26	326,691.06	0.00
501.930 - Gas Utility.Administration				
EX1-Pers Serv - Personal Services & Benefits	421,622.47	386,609.96	413,927.89	379,630.00
EX2-Other Exp - Other Expenditures	2,363,628.28	2,483,654.02	2,600,481.35	2,691,080.00
501.980 - Gas Utility.Transfers Out				





# Annual Budget by Account Classification Report

Fund / Transaction Type / Department / Account Classification	Calendar 2020	Calendar 2021	Calendar 2022	Calendar 2023
	Actual Amount	Actual Amount	Actual Amount	Adopted Budget
EX2-Other Exp - Other Expenditures	1,773,414.50	3,456,125.00	774,134.50	1,195,354.00
<b>Expense Total</b>	<b>\$17,985,605.52</b>	<b>\$20,691,496.43</b>	<b>\$18,728,267.92</b>	<b>\$18,259,700.00</b>
<b>502 Electric Utility</b>				
<b>Revenue</b>				
502.001 - Electric Utility.Operating Revenue				
RE01-Taxes - Taxes	2,289,947.59	2,363,108.17	2,369,619.13	2,403,000.00
RE04-Chg Serv - Charges For Services	0.00	0.00	39,548.80	30,000.00
RE06-Enterprise - Enterprise Revenues	78,076,979.21	83,461,616.95	82,731,484.96	86,695,985.00
RE09-Misc - Miscellaneous Revenue	31,995.21	661.50	56,254.93	64,500.00
502.002 - Electric Utility.Non-Operating Revenue				
RE06-Enterprise - Enterprise Revenues	14,150.00	19,988.80	18,400.00	20,000.00
RE09-Misc - Miscellaneous Revenue	578,408.62	315,792.54	605,147.02	417,000.00
502.004 - Electric Utility.Transfers In				
RE11-Transfers - Transfers In	10,200,000.00	8,104,139.00	9,710,000.00	10,000,000.00
<b>Revenue Total</b>	<b>\$91,191,480.63</b>	<b>\$94,265,306.96</b>	<b>\$95,530,454.84</b>	<b>\$99,630,485.00</b>
<b>Expenses</b>				
502.510 - Electric Utility.Production Operation				
EX1-Pers Serv - Personal Services & Benefits	163,836.00	186,518.27	141,753.62	174,812.00
EX2-Other Exp - Other Expenditures	240,196.06	304,637.95	51,535,092.59	54,201,781.00
502.510.500 - Electric Utility.Production Operation.Operation Supervision				
EX1-Pers Serv - Personal Services & Benefits	30,950.97	94.82	0.00	0.00
502.510.506 - Electric Utility.Production Operation.Misc Steam Power Expenses				
EX2-Other Exp - Other Expenditures	38,038.57	46,046.17	29,024.62	0.00
502.510.507 - Electric Utility.Production Operation.Champion Steam Expenses				
EX2-Other Exp - Other Expenditures	8,938.80	4,050.90	7,685.18	0.00
502.510.511 - Electric Utility.Production Operation.Maintenance Of Structures				
EX2-Other Exp - Other Expenditures	39,871.98	44,760.74	39,537.75	0.00
502.510.512 - Electric Utility.Production Operation.Maintenance Of Boiler				
EX2-Other Exp - Other Expenditures	1,500.00	0.00	25.00	0.00
502.510.513 - Electric Utility.Production Operation.Maintenance Of Turbines				
EX2-Other Exp - Other Expenditures	11,719.57	11,705.29	8,257.14	0.00
502.510.514 - Electric Utility.Production Operation.Maint Of Misc Steam Plant				
EX1-Pers Serv - Personal Services & Benefits	44,018.02	78,387.32	164,447.74	0.00
EX2-Other Exp - Other Expenditures	39,524.50	61,772.18	10,840.31	0.00
502.510.543 - Electric Utility.Production Operation.Maintenance Of Waterways				
EX2-Other Exp - Other Expenditures	51,904.28	67,775.41	16,414.49	0.00
502.510.544 - Electric Utility.Production Operation.Maint Of Electric Plant				
EX1-Pers Serv - Personal Services & Benefits	41,145.62	18,102.83	25,074.98	0.00
EX2-Other Exp - Other Expenditures	1,402.50	2,685.00	1,168.00	0.00
502.510.553 - Electric Utility.Production Operation.Maint Of Gen And Elec Plt				
EX1-Pers Serv - Personal Services & Benefits	18,759.16	32,689.03	21,312.46	0.00
EX2-Other Exp - Other Expenditures	16,875.17	17,080.92	14,599.32	0.00
502.510.555 - Electric Utility.Production Operation.Purchased Power				
EX2-Other Exp - Other Expenditures	52,083,709.97	49,244,665.44	0.00	0.00
502.510.920 - Electric Utility.Production Operation.Admin & General Expenses				
EX2-Other Exp - Other Expenditures	276.41	64.78	5.13	0.00
502.520 - Electric Utility.Greenup Operation				
EX1-Pers Serv - Personal Services & Benefits	1,555,631.02	1,950,938.65	1,946,568.33	2,153,834.00
EX2-Other Exp - Other Expenditures	749,112.94	795,602.26	804,433.41	1,751,651.00
502.520.538 - Electric Utility.Greenup Operation.Electric Expenses				
EX1-Pers Serv - Personal Services & Benefits	237,661.98	0.00	0.00	0.00
EX2-Other Exp - Other Expenditures	8,463.29	8,794.12	11,312.29	0.00
502.520.539 - Electric Utility.Greenup Operation.Misc Hydr Pwr Gen Expense				
EX2-Other Exp - Other Expenditures	172,240.91	190,739.27	217,972.25	0.00
502.520.542 - Electric Utility.Greenup Operation.Maintenance Of Structures				





## Annual Budget by Account Classification Report

Fund / Transaction Type / Department / Account Classification	Calendar 2020	Calendar 2021	Calendar 2022	Calendar 2023
	Actual Amount	Actual Amount	Actual Amount	Adopted Budget
EX1-Pers Serv - Personal Services & Benefits	0.00	0.00	10,086.46	0.00
EX2-Other Exp - Other Expenditures	24,160.67	22,494.58	23,557.32	0.00
502.520.544 - Electric Utility.Greenup Operation.Maint Of Electric Plant				
EX1-Pers Serv - Personal Services & Benefits	34,205.60	70,401.60	34,695.91	0.00
EX2-Other Exp - Other Expenditures	447,487.40	374,173.88	115,796.94	0.00
502.520.545 - Electric Utility.Greenup Operation.Maint Of Misc Hydr Plant				
EX2-Other Exp - Other Expenditures	1,205.81	3,346.76	1,642.50	0.00
502.520.920 - Electric Utility.Greenup Operation.Admin & General Expenses				
EX2-Other Exp - Other Expenditures	15,941.93	17,613.33	14,460.14	0.00
502.520.927 - Electric Utility.Greenup Operation.Services Provided To City				
EX2-Other Exp - Other Expenditures	45,075.58	49,120.82	47,998.65	0.00
502.520.930 - Electric Utility.Greenup Operation.Miscellaneous General Exp				
EX2-Other Exp - Other Expenditures	54,323.00	54,343.00	0.00	0.00
502.535.594 - Electric Utility.Electric Substn Undrgrnd Oprn.Maint Of Undergrd Lines				
EX1-Pers Serv - Personal Services & Benefits	615.15	0.00	0.00	0.00
502.540 - Electric Utility.Distribution Operation				
EX1-Pers Serv - Personal Services & Benefits	5,590,861.00	6,025,859.59	6,087,855.71	7,657,616.00
EX2-Other Exp - Other Expenditures	1,653,502.31	1,958,300.35	2,888,238.30	3,155,839.00
502.540.542 - Electric Utility.Distribution Operation.Maintenance Of Structures				
EX2-Other Exp - Other Expenditures	0.00	0.00	30.00	0.00
502.540.566 - Electric Utility.Distribution Operation.Misc Transmission Expense				
EX1-Pers Serv - Personal Services & Benefits	61,529.89	0.00	0.00	0.00
EX2-Other Exp - Other Expenditures	3,115.33	3,004.07	3,043.60	0.00
502.540.570 - Electric Utility.Distribution Operation.Maint Of Station Equip				
EX1-Pers Serv - Personal Services & Benefits	65,932.75	98,402.49	161,371.16	0.00
EX2-Other Exp - Other Expenditures	58,602.32	36,994.88	31,264.15	0.00
502.540.571 - Electric Utility.Distribution Operation.Maint Of Overhead Lines				
EX1-Pers Serv - Personal Services & Benefits	1,763.08	0.00	0.00	0.00
502.540.572 - Electric Utility.Distribution Operation.Maint Of Undergrd Lines				
EX2-Other Exp - Other Expenditures	2,638.90	6,775.00	0.00	0.00
502.540.573 - Electric Utility.Distribution Operation.Maint Of Misc Trans Plant				
EX2-Other Exp - Other Expenditures	11,812.68	15,433.74	18,585.12	0.00
502.540.580 - Electric Utility.Distribution Operation.Operation Supervision				
EX1-Pers Serv - Personal Services & Benefits	122,251.06	0.00	0.00	0.00
502.540.583 - Electric Utility.Distribution Operation.Overhead Line Expenses				
EX1-Pers Serv - Personal Services & Benefits	2,447.57	1,628.18	16,153.90	0.00
502.540.584 - Electric Utility.Distribution Operation.Underground Line Expenses				
EX1-Pers Serv - Personal Services & Benefits	668.00	705.98	3,057.29	0.00
502.540.586 - Electric Utility.Distribution Operation.Meter Expenses				
EX1-Pers Serv - Personal Services & Benefits	19,360.89	20,261.04	19,765.91	0.00
EX2-Other Exp - Other Expenditures	7,988.69	5,082.97	9,869.23	0.00
502.540.588 - Electric Utility.Distribution Operation.Misc Distr Expenses				
EX2-Other Exp - Other Expenditures	52,624.97	48,562.70	48,504.89	0.00
502.540.590 - Electric Utility.Distribution Operation.Maintenance Supervision				
EX1-Pers Serv - Personal Services & Benefits	0.00	1,483.66	0.00	0.00
502.540.592 - Electric Utility.Distribution Operation.Maint Of Station Equip				
EX1-Pers Serv - Personal Services & Benefits	178,104.93	109,344.76	187,239.31	0.00
EX2-Other Exp - Other Expenditures	35,675.68	49,503.88	36,664.98	0.00
502.540.593 - Electric Utility.Distribution Operation.Maint Of Overhead Lines				
EX1-Pers Serv - Personal Services & Benefits	62,523.89	66,161.06	42,586.39	0.00
EX2-Other Exp - Other Expenditures	412,985.92	390,673.77	694,261.93	0.00
502.540.594 - Electric Utility.Distribution Operation.Maint Of Undergrd Lines				
EX1-Pers Serv - Personal Services & Benefits	158,764.43	125,266.25	123,323.61	0.00
EX2-Other Exp - Other Expenditures	8,360.25	0.00	8,781.15	0.00
502.540.596 - Electric Utility.Distribution Operation.Maint Of Str Lgt & Sgn Sy				
EX1-Pers Serv - Personal Services & Benefits	319,676.08	224,881.12	194,838.91	0.00



## Annual Budget by Account Classification Report

Fund / Transaction Type / Department / Account Classification	Calendar 2020	Calendar 2021	Calendar 2022	Calendar 2023
	Actual Amount	Actual Amount	Actual Amount	Adopted Budget
502.540.920 - Electric Utility.Distribution Operation.Admin & General Expenses				
EX2-Other Exp - Other Expenditures	3,939.59	3,484.40	5,067.45	0.00
502.540.927 - Electric Utility.Distribution Operation.Services Provided To City				
EX1-Pers Serv - Personal Services & Benefits	66,491.28	101,505.31	64,492.89	0.00
502.545.593 - Electric Utility.Distribution Maintenance.Maint Of Overhead Lines				
EX2-Other Exp - Other Expenditures	0.00	0.00	7,657.10	0.00
502.550.586 - Electric Utility.Electric Metering.Meter Expenses				
EX2-Other Exp - Other Expenditures	0.00	(1.86)	(52.14)	0.00
502.656 - Electric Utility.Storeroom Inventory dept.				
EX2-Other Exp - Other Expenditures	(40,280.15)	108,803.88	(44,486.07)	100,000.00
502.910 - Electric Utility.Customer Accounts				
EX2-Other Exp - Other Expenditures	792,094.29	753,575.55	892,973.68	2,342,676.00
502.910.902 - Electric Utility.Customer Accounts.Meter Reading Expenses				
EX2-Other Exp - Other Expenditures	208,196.53	216,298.53	208,611.51	0.00
502.910.903 - Electric Utility.Customer Accounts.Custmr Records & Coll Exp				
EX2-Other Exp - Other Expenditures	855,300.56	906,240.72	916,774.82	0.00
502.910.920 - Electric Utility.Customer Accounts.Admin & General Expenses				
EX2-Other Exp - Other Expenditures	76,846.02	93,342.26	101,723.28	0.00
502.920 - Electric Utility.Sales Promotion				
EX2-Other Exp - Other Expenditures	0.00	0.00	0.00	377,618.00
502.920.918 - Electric Utility.Sales Promotion.Misc Sales Promotion Exp				
EX2-Other Exp - Other Expenditures	399,846.58	296,373.26	326,691.06	0.00
502.930 - Electric Utility.Administration				
EX1-Pers Serv - Personal Services & Benefits	677,118.39	613,416.16	654,670.23	709,411.00
EX2-Other Exp - Other Expenditures	5,926,185.70	5,871,577.24	5,722,580.41	5,834,525.00
502.930.926 - Electric Utility.Administration.Employee Pensions & Benef				
EX2-Other Exp - Other Expenditures	31,213.44	29,680.08	27,502.77	0.00
502.950 - Electric Utility.Debt Service				
EX4-Debt Serv - Debt Service	715.54	750.00	750.00	0.00
502.980 - Electric Utility.Transfers Out				
EX2-Other Exp - Other Expenditures	6,059,462.42	16,171,731.57	16,755,100.91	21,170,722.00
<b>Expense Total</b>	<b>\$80,067,113.67</b>	<b>\$88,013,707.91</b>	<b>\$91,459,255.97</b>	<b>\$99,630,485.00</b>
<b>503 Water Utility</b>				
<b>Revenue</b>				
503.001 - Water Utility.Operating Revenue				
RE04-Chg Serv - Charges For Services	14,520.00	14,835.37	4,462.00	16,320.00
RE06-Enterprise - Enterprise Revenues	14,249,636.82	14,063,272.86	14,860,382.88	15,282,468.00
RE09-Misc - Miscellaneous Revenue	34,457.86	929.44	12,316.59	7,200.00
503.002 - Water Utility.Non-Operating Revenue				
RE06-Enterprise - Enterprise Revenues	7,880.22	3,194.45	1,353.20	3,500.00
RE09-Misc - Miscellaneous Revenue	312,726.92	166,314.66	261,271.26	361,342.00
503.004 - Water Utility.Transfers In				
RE11-Transfers - Transfers In	0.00	1,195,178.00	0.00	0.00
<b>Revenue Total</b>	<b>\$14,619,221.82</b>	<b>\$15,443,724.78</b>	<b>\$15,139,785.93</b>	<b>\$15,670,830.00</b>
<b>Expenses</b>				
503.500 - Water Utility.Plant Administration				
EX1-Pers Serv - Personal Services & Benefits	143,991.67	191,369.66	225,909.73	272,418.00
EX2-Other Exp - Other Expenditures	54,415.81	65,056.57	75,246.35	70,450.00
503.500.730 - Water Utility.Plant Administration.Laboratory				
EX1-Pers Serv - Personal Services & Benefits	5,602.36	10,610.67	3,675.23	0.00
503.500.920 - Water Utility.Plant Administration.Admin & General Expenses				
EX1-Pers Serv - Personal Services & Benefits	79,175.96	0.00	0.00	0.00
503.510 - Water Utility.Production Operation				
EX1-Pers Serv - Personal Services & Benefits	1,336,312.43	1,518,392.46	1,457,687.70	1,512,562.00
EX2-Other Exp - Other Expenditures	2,921,278.31	2,849,453.86	2,920,144.97	3,289,481.00



## Annual Budget by Account Classification Report

Fund / Transaction Type / Department / Account Classification	Calendar 2020 Actual Amount	Calendar 2021 Actual Amount	Calendar 2022 Actual Amount	Calendar 2023 Adopted Budget
503.510.601 - Water Utility.Production Operation.N. Treatment Facilities				
EX2-Other Exp - Other Expenditures	3,078.20	4,969.30	5,644.75	0.00
503.510.603 - Water Utility.Production Operation.South Wells				
EX2-Other Exp - Other Expenditures	129.36	293.71	317.96	0.00
503.510.604 - Water Utility.Production Operation.S. Treatment Facilities				
EX1-Pers Serv - Personal Services & Benefits	84,624.94	0.00	0.00	0.00
EX2-Other Exp - Other Expenditures	2,913.96	62,919.13	52,189.56	0.00
503.510.920 - Water Utility.Production Operation.Admin & General Expenses				
EX2-Other Exp - Other Expenditures	470.08	256.93	0.00	0.00
503.540 - Water Utility.Distribution Operation				
EX1-Pers Serv - Personal Services & Benefits	1,648,707.34	1,701,668.01	1,811,733.68	1,982,929.00
EX2-Other Exp - Other Expenditures	346,599.50	422,940.32	455,676.16	696,437.00
503.540.620 - Water Utility.Distribution Operation.Maintenance Of Mains				
EX2-Other Exp - Other Expenditures	82,603.84	152,189.34	152,280.68	0.00
503.540.621 - Water Utility.Distribution Operation.Maintenance Of Services				
EX2-Other Exp - Other Expenditures	44,716.56	45,549.75	79,228.14	0.00
503.540.622 - Water Utility.Distribution Operation.Maintenance Of Meters				
EX1-Pers Serv - Personal Services & Benefits	119.23	0.00	0.00	0.00
EX2-Other Exp - Other Expenditures	2,038.12	2,187.57	8,677.15	0.00
503.540.674 - Water Utility.Distribution Operation.Mains & Services				
EX1-Pers Serv - Personal Services & Benefits	54,840.39	20,871.46	0.00	0.00
503.540.870 - Water Utility.Distribution Operation.Opr Supervsn & Engineering				
EX2-Other Exp - Other Expenditures	0.00	288.01	0.00	0.00
503.540.920 - Water Utility.Distribution Operation.Admin & General Expenses				
EX1-Pers Serv - Personal Services & Benefits	0.00	30,614.85	33,787.67	0.00
EX2-Other Exp - Other Expenditures	2,195.45	2,419.90	2,475.35	0.00
503.647 - Water Utility.Lab Services - Water				
EX1-Pers Serv - Personal Services & Benefits	81,507.86	115,442.81	103,753.13	126,617.00
EX2-Other Exp - Other Expenditures	37,849.23	43,086.35	39,135.01	66,500.00
503.648 - Water Utility.Wellhead Protection Prog				
EX1-Pers Serv - Personal Services & Benefits	121,313.11	131,900.92	154,601.05	156,720.00
EX2-Other Exp - Other Expenditures	62,899.00	69,632.60	72,104.22	176,403.00
503.656 - Water Utility.Storeroom Inventory dept.				
EX2-Other Exp - Other Expenditures	(54,711.68)	(116,344.31)	206,964.73	35,000.00
503.910 - Water Utility.Customer Accounts				
EX2-Other Exp - Other Expenditures	461,149.65	449,875.68	474,515.07	1,503,958.00
503.910.902 - Water Utility.Customer Accounts.Meter Reading Expenses				
EX2-Other Exp - Other Expenditures	104,129.49	108,181.71	104,337.04	0.00
503.910.903 - Water Utility.Customer Accounts.Custmr Records & Coll Exp				
EX2-Other Exp - Other Expenditures	522,403.13	556,900.66	614,618.76	0.00
503.910.920 - Water Utility.Customer Accounts.Admin & General Expenses				
EX2-Other Exp - Other Expenditures	96,057.53	110,703.82	127,154.08	0.00
503.920 - Water Utility.Sales Promotion				
EX2-Other Exp - Other Expenditures	0.00	0.00	0.00	188,866.00
503.920.918 - Water Utility.Sales Promotion.Misc Sales Promotion Exp				
EX2-Other Exp - Other Expenditures	203,982.05	152,229.89	163,394.55	0.00
503.930 - Water Utility.Administration				
EX1-Pers Serv - Personal Services & Benefits	264,478.96	228,672.21	248,031.19	306,164.00
EX2-Other Exp - Other Expenditures	2,187,088.53	2,300,203.53	2,426,891.72	2,557,095.00
503.930.933 - Water Utility.Administration.Inventory Adjustment				
EX2-Other Exp - Other Expenditures	0.00	0.00	21,238.10	0.00
503.950 - Water Utility.Debt Service				
EX4-Debt Serv - Debt Service	119,147.11	208,618.83	270,472.76	350,000.00
503.980 - Water Utility.Transfers Out				
EX2-Other Exp - Other Expenditures	4,477,132.00	4,900,546.62	3,198,493.20	2,379,230.00
<b>Expense Total</b>	<b>\$15,498,239.48</b>	<b>\$16,341,702.82</b>	<b>\$15,510,379.69</b>	<b>\$15,670,830.00</b>





# Annual Budget by Account Classification Report

Fund / Transaction Type / Department / Account Classification	Calendar 2020 Actual Amount	Calendar 2021 Actual Amount	Calendar 2022 Actual Amount	Calendar 2023 Adopted Budget
<b>504 Wastewater Utility</b>				
<b>Revenue</b>				
504.001 - Wastewater Utility.Operating Revenue				
RE06-Enterprise - Enterprise Revenues	12,962,658.94	12,836,425.25	12,988,288.56	13,330,100.00
RE09-Misc - Miscellaneous Revenue	32,332.39	4,177.57	1,617.60	3,300.00
504.002 - Wastewater Utility.Non-Operating Revenue				
RE09-Misc - Miscellaneous Revenue	166,074.07	105,753.75	120,062.21	174,300.00
504.004 - Wastewater Utility.Transfers In				
RE11-Transfers - Transfers In	0.00	1,400,945.00	0.00	0.00
<b>Revenue Total</b>	<b>\$13,161,065.40</b>	<b>\$14,347,301.57</b>	<b>\$13,109,968.37</b>	<b>\$13,507,700.00</b>
<b>Expenses</b>				
504.134 - Wastewater Utility.PW - Maint of Sanitary Co				
EX1-Pers Serv - Personal Services & Benefits	792,580.40	817,801.23	855,738.61	1,077,239.00
EX2-Other Exp - Other Expenditures	219,994.20	188,878.89	280,970.96	302,681.00
504.500 - Wastewater Utility.Plant Administration				
EX1-Pers Serv - Personal Services & Benefits	238,340.82	219,376.79	207,341.30	288,443.00
EX2-Other Exp - Other Expenditures	19,588.94	21,281.84	24,439.59	24,500.00
504.500.700 - Wastewater Utility.Plant Administration.Treatment Plant				
EX2-Other Exp - Other Expenditures	6,989.01	4,888.67	1,821.30	0.00
504.500.730 - Wastewater Utility.Plant Administration.Laboratory				
EX1-Pers Serv - Personal Services & Benefits	0.00	0.00	46.32	0.00
504.510 - Wastewater Utility.Production Operation				
EX1-Pers Serv - Personal Services & Benefits	1,427,626.22	1,433,565.93	1,422,078.35	1,524,226.00
EX2-Other Exp - Other Expenditures	1,407,073.31	1,482,668.11	1,634,930.35	1,721,314.00
504.510.700 - Wastewater Utility.Production Operation.Treatment Plant				
EX2-Other Exp - Other Expenditures	46,290.00	63,492.69	19,335.85	0.00
504.510.710 - Wastewater Utility.Production Operation.Lift Stations				
EX2-Other Exp - Other Expenditures	1,869.48	1,801.43	1,840.06	0.00
504.510.750 - Wastewater Utility.Production Operation.Biosolids Treatment				
EX2-Other Exp - Other Expenditures	189.12	609.91	2,123.66	0.00
504.649 - Wastewater Utility.Lab Services - Wastewater				
EX1-Pers Serv - Personal Services & Benefits	81,833.74	115,440.60	104,221.00	125,819.00
EX2-Other Exp - Other Expenditures	43,551.53	41,327.81	44,726.42	61,175.00
504.910 - Wastewater Utility.Customer Accounts				
EX2-Other Exp - Other Expenditures	461,149.64	421,404.10	485,587.57	1,508,232.00
504.910.902 - Wastewater Utility.Customer Accounts.Meter Reading Expenses				
EX2-Other Exp - Other Expenditures	104,129.49	108,181.71	104,337.04	0.00
504.910.903 - Wastewater Utility.Customer Accounts.Custmr Records & Coll Exp				
EX2-Other Exp - Other Expenditures	522,403.13	579,398.23	614,618.76	0.00
504.910.920 - Wastewater Utility.Customer Accounts.Admin & General Expenses				
EX2-Other Exp - Other Expenditures	96,057.53	116,677.83	116,081.58	0.00
504.920 - Wastewater Utility.Sales Promotion				
EX2-Other Exp - Other Expenditures	0.00	0.00	0.00	188,866.00
504.920.918 - Wastewater Utility.Sales Promotion.Misc Sales Promotion Exp				
EX2-Other Exp - Other Expenditures	203,982.04	152,229.84	163,394.52	0.00
504.930 - Wastewater Utility.Administration				
EX1-Pers Serv - Personal Services & Benefits	265,584.13	229,049.97	247,143.70	306,213.00
EX2-Other Exp - Other Expenditures	1,773,386.20	1,861,588.74	1,927,663.83	2,097,780.00
504.930.926 - Wastewater Utility.Administration.Employee Pensions & Benef				
EX2-Other Exp - Other Expenditures	6,120.29	5,819.64	5,399.04	0.00
504.950 - Wastewater Utility.Debt Service				
EX4-Debt Serv - Debt Service	40,698.20	38,917.50	44,017.50	43,520.00
504.951 - Wastewater Utility.OWDA Debt Service				
EX4-Debt Serv - Debt Service	150,165.48	210,943.51	210,997.87	210,998.00
504.980 - Wastewater Utility.Transfers Out				





## Annual Budget by Account Classification Report

Fund / Transaction Type / Department / Account Classification	Calendar 2020	Calendar 2021	Calendar 2022	Calendar 2023
	Actual Amount	Actual Amount	Actual Amount	Adopted Budget
EX2-Other Exp - Other Expenditures	3,510,069.07	6,239,359.84	4,325,332.48	4,026,694.00
<b>Expense Total</b>	<b>\$11,419,671.97</b>	<b>\$14,354,704.81</b>	<b>\$12,844,187.66</b>	<b>\$13,507,700.00</b>
<b>512 Gas Construction Fund</b>				
<b>Revenue</b>				
512.005 - Gas Construction Fund.Proceeds from Debt				
RE10-Financing - Other Financing Sources	0.00	0.00	0.00	0.00
<b>Revenue Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Expenses</b>				
512.540 - Gas Construction Fund.Distribution Operation				
EX3-Cap Imp - Capital Improvements	101,288.87	48,711.13	1,051,547.18	0.00
<b>Expense Total</b>	<b>\$101,288.87</b>	<b>\$48,711.13</b>	<b>\$1,051,547.18</b>	<b>\$0.00</b>
<b>515 Gas Cap Imprmt Fund</b>				
<b>Revenue</b>				
515.001 - Gas Cap Imprmt Fund.Operating Revenue				
RE06-Enterprise - Enterprise Revenues	52,800.00	55,100.00	81,450.00	45,000.00
RE09-Misc - Miscellaneous Revenue	0.00	2,825.56	0.00	0.00
515.004 - Gas Cap Imprmt Fund.Transfers In				
RE11-Transfers - Transfers In	1,000,000.00	1,341,072.00	150,000.00	416,400.00
<b>Revenue Total</b>	<b>\$1,052,800.00</b>	<b>\$1,398,997.56</b>	<b>\$231,450.00</b>	<b>\$461,400.00</b>
<b>Expenses</b>				
515.199 - Gas Cap Imprmt Fund.Special Appropriations				
EX2-Other Exp - Other Expenditures	0.00	0.00	7,960.00	0.00
515.540 - Gas Cap Imprmt Fund.Distribution Operation				
EX3-Cap Imp - Capital Improvements	1,318,534.85	1,226,203.54	581,871.68	562,500.00
<b>Expense Total</b>	<b>\$1,318,534.85</b>	<b>\$1,226,203.54</b>	<b>\$589,831.68</b>	<b>\$562,500.00</b>
<b>516 Gas Rate Stabilization Fd</b>				
<b>Revenue</b>				
516.002 - Gas Rate Stabilization Fd.Non-Operating Revenue				
RE09-Misc - Miscellaneous Revenue	26,077.16	11,715.87	20,368.35	30,000.00
516.004 - Gas Rate Stabilization Fd.Transfers In				
RE11-Transfers - Transfers In	0.00	1,341,072.00	0.00	0.00
<b>Revenue Total</b>	<b>\$26,077.16</b>	<b>\$1,352,787.87</b>	<b>\$20,368.35</b>	<b>\$30,000.00</b>
<b>Expenses</b>				
516.980 - Gas Rate Stabilization Fd.Transfers Out				
EX2-Other Exp - Other Expenditures	0.00	1,341,072.00	0.00	0.00
<b>Expense Total</b>	<b>\$0.00</b>	<b>\$1,341,072.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>518 Gas Bond Service Fund</b>				
<b>Revenue</b>				
518.004 - Gas Bond Service Fund.Transfers In				
RE11-Transfers - Transfers In	773,414.50	773,981.00	774,134.50	778,954.00
<b>Revenue Total</b>	<b>\$773,414.50</b>	<b>\$773,981.00</b>	<b>\$774,134.50</b>	<b>\$778,954.00</b>
<b>Expenses</b>				
518.950 - Gas Bond Service Fund.Debt Service				
EX4-Debt Serv - Debt Service	773,414.50	773,981.00	774,134.50	778,954.00
<b>Expense Total</b>	<b>\$773,414.50</b>	<b>\$773,981.00</b>	<b>\$774,134.50</b>	<b>\$778,954.00</b>
<b>522 Electric Construction Fd</b>				
<b>Revenue</b>				
522.005 - Electric Construction Fd.Proceeds from Debt				
RE10-Financing - Other Financing Sources	0.00	0.00	0.00	0.00
<b>Revenue Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Expenses</b>				





## Annual Budget by Account Classification Report

Fund / Transaction Type / Department / Account Classification	Calendar 2020 Actual Amount	Calendar 2021 Actual Amount	Calendar 2022 Actual Amount	Calendar 2023 Adopted Budget
522.540 - Electric Construction Fd.Distribution Operation				
EX3-Cap Imp - Capital Improvements	4,443,707.90	6,303,449.26	2,147,583.31	0.00
<b>Expense Total</b>	<b>\$4,443,707.90</b>	<b>\$6,303,449.26</b>	<b>\$2,147,583.31</b>	<b>\$0.00</b>
<b>524 Hydroelectric Optrns Fund</b>				
<b>Revenue</b>				
524.001 - Hydroelectric Optrns Fund.Operating Revenue				
RE06-Enterprise - Enterprise Revenues	2,259,615.83	2,120,267.91	2,215,077.82	2,196,561.00
RE09-Misc - Miscellaneous Revenue	15,735.50	0.00	0.00	0.00
<b>Revenue Total</b>	<b>\$2,275,351.33</b>	<b>\$2,120,267.91</b>	<b>\$2,215,077.82</b>	<b>\$2,196,561.00</b>
<b>Expenses</b>				
524.524 - Hydroelectric Optrns Fund.Meldahl Operation				
EX1-Pers Serv - Personal Services & Benefits	2,099,465.88	1,988,449.76	2,117,101.58	1,970,452.00
EX2-Other Exp - Other Expenditures	186,956.81	128,424.55	81,693.99	226,109.00
<b>Expense Total</b>	<b>\$2,286,422.69</b>	<b>\$2,116,874.31</b>	<b>\$2,198,795.57</b>	<b>\$2,196,561.00</b>
<b>525 Electric Cap Imprvmt Fund</b>				
<b>Revenue</b>				
525.001 - Electric Cap Imprvmt Fund.Operating Revenue				
RE06-Enterprise - Enterprise Revenues	1,421,855.55	1,631,596.67	1,114,244.22	1,810,274.00
RE09-Misc - Miscellaneous Revenue	0.00	3,846.43	1,166,675.60	0.00
525.002 - Electric Cap Imprvmt Fund.Non-Operating Revenue				
RE09-Misc - Miscellaneous Revenue	0.00	0.00	0.00	0.00
RE11-Transfers - Transfers In	0.00	0.00	0.00	0.00
525.003 - Electric Cap Imprvmt Fund.Grant Revenue				
RE03-Intergovt - Intergovernmental Revenue	0.00	0.00	0.00	0.00
525.004 - Electric Cap Imprvmt Fund.Transfers In				
RE11-Transfers - Transfers In	0.00	8,204,139.00	10,000,000.00	8,406,572.00
525.005 - Electric Cap Imprvmt Fund.Proceeds from Debt				
RE10-Financing - Other Financing Sources	0.00	0.00	0.00	0.00
525.100 - Electric Cap Imprvmt Fund.General Operating				
RE11-Transfers - Transfers In	0.00	0.00	0.00	0.00
525.907 - Electric Cap Imprvmt Fund.Capital Improvement				
RE09-Misc - Miscellaneous Revenue	0.00	0.00	0.00	0.00
<b>Revenue Total</b>	<b>\$1,421,855.55</b>	<b>\$9,839,582.10</b>	<b>\$12,280,919.82</b>	<b>\$10,216,846.00</b>
<b>Expenses</b>				
525.199 - Electric Cap Imprvmt Fund.Special Appropriations				
EX2-Other Exp - Other Expenditures	0.00	0.00	7,960.00	0.00
525.510 - Electric Cap Imprvmt Fund.Production Operation				
EX3-Cap Imp - Capital Improvements	102,881.35	1,565,972.71	9,748.95	0.00
525.520 - Electric Cap Imprvmt Fund.Greenup Operation				
EX3-Cap Imp - Capital Improvements	3,142,895.16	3,260,402.25	2,793,776.53	3,700,154.00
525.540 - Electric Cap Imprvmt Fund.Distribution Operation				
EX3-Cap Imp - Capital Improvements	2,197,229.19	2,970,025.27	2,697,353.84	3,387,000.00
<b>Expense Total</b>	<b>\$5,443,005.70</b>	<b>\$7,796,400.23</b>	<b>\$5,508,839.32</b>	<b>\$7,087,154.00</b>
<b>526 Elec Rate Stablztn Fund</b>				
<b>Revenue</b>				
526.002 - Elec Rate Stablztn Fund.Non-Operating Revenue				
RE09-Misc - Miscellaneous Revenue	51,768.27	23,258.32	40,435.18	15,000.00
526.004 - Elec Rate Stablztn Fund.Transfers In				
RE11-Transfers - Transfers In	10,000,000.00	8,104,139.00	9,700,000.00	10,000,000.00
<b>Revenue Total</b>	<b>\$10,051,768.27</b>	<b>\$8,127,397.32</b>	<b>\$9,740,435.18</b>	<b>\$10,015,000.00</b>
<b>Expenses</b>				
526.980 - Elec Rate Stablztn Fund.Transfers Out				
EX2-Other Exp - Other Expenditures	10,000,000.00	8,104,139.00	9,700,000.00	10,000,000.00



# Annual Budget by Account Classification Report

Fund / Transaction Type / Department / Account Classification	Calendar 2020	Calendar 2021	Calendar 2022	Calendar 2023
	Actual Amount	Actual Amount	Actual Amount	Adopted Budget
<b>Expense Total</b>	<b>\$10,000,000.00</b>	<b>\$8,104,139.00</b>	<b>\$9,700,000.00</b>	<b>\$10,000,000.00</b>
<b>527 Elec System Reserve Fund</b>				
<b>Revenue</b>				
527.002 - Elec System Reserve Fund.Non-Operating Revenue				
RE09-Misc - Miscellaneous Revenue	173,916.54	41,689.33	45,769.50	400,000.00
527.004 - Elec System Reserve Fund.Transfers In				
RE11-Transfers - Transfers In	4,000,000.00	4,000,000.00	4,000,000.00	10,000,000.00
<b>Revenue Total</b>	<b>\$4,173,916.54</b>	<b>\$4,041,689.33</b>	<b>\$4,045,769.50</b>	<b>\$10,400,000.00</b>
<b>Expenses</b>				
527.980 - Elec System Reserve Fund.Transfers Out				
EX2-Other Exp - Other Expenditures	10,000,000.00	6,900,000.00	9,700,000.00	10,000,000.00
<b>Expense Total</b>	<b>\$10,000,000.00</b>	<b>\$6,900,000.00</b>	<b>\$9,700,000.00</b>	<b>\$10,000,000.00</b>
<b>528 92 Electric Bd Service Fd</b>				
<b>Revenue</b>				
528.002 - 92 Electric Bd Service Fd.Non-Operating Revenue				
RE03-Intergovt - Intergovernmental Revenue	50,656.85	0.00	0.00	0.00
RE09-Misc - Miscellaneous Revenue	8,202.52	165.84	10,491.76	1,000.00
528.004 - 92 Electric Bd Service Fd.Transfers In				
RE11-Transfers - Transfers In	2,059,462.42	2,763,453.57	2,755,100.91	2,764,150.00
<b>Revenue Total</b>	<b>\$2,118,321.79</b>	<b>\$2,763,619.41</b>	<b>\$2,765,592.67</b>	<b>\$2,765,150.00</b>
<b>Expenses</b>				
528.950 - 92 Electric Bd Service Fd.Debt Service				
EX4-Debt Serv - Debt Service	2,592,672.23	2,769,300.00	2,755,300.00	2,764,150.00
<b>Expense Total</b>	<b>\$2,592,672.23</b>	<b>\$2,769,300.00</b>	<b>\$2,755,300.00</b>	<b>\$2,764,150.00</b>
<b>531 Water Construction Fund</b>				
<b>Revenue</b>				
531.004 - Water Construction Fund.Transfers In				
RE11-Transfers - Transfers In	2,281,118.00	0.00	835,000.00	0.00
531.005 - Water Construction Fund.Proceeds from Debt				
RE10-Financing - Other Financing Sources	1,802,725.57	1,031,995.73	22,133.60	9,700,000.00
<b>Revenue Total</b>	<b>\$4,083,843.57</b>	<b>\$1,031,995.73</b>	<b>\$857,133.60</b>	<b>\$9,700,000.00</b>
<b>Expenses</b>				
531.540 - Water Construction Fund.Distribution Operation				
EX3-Cap Imp - Capital Improvements	3,291,154.59	2,785,490.66	1,177,366.68	9,700,000.00
<b>Expense Total</b>	<b>\$3,291,154.59</b>	<b>\$2,785,490.66</b>	<b>\$1,177,366.68</b>	<b>\$9,700,000.00</b>
<b>535 Water Cap Imprmt Fund</b>				
<b>Revenue</b>				
535.001 - Water Cap Imprmt Fund.Operating Revenue				
RE06-Enterprise - Enterprise Revenues	10,480.00	12,390.00	14,670.00	14,000.00
RE09-Misc - Miscellaneous Revenue	0.00	0.00	24,072.45	0.00
535.004 - Water Cap Imprmt Fund.Transfers In				
RE11-Transfers - Transfers In	150,000.00	1,670,178.00	1,150,000.00	334,542.00
<b>Revenue Total</b>	<b>\$160,480.00</b>	<b>\$1,682,568.00</b>	<b>\$1,188,742.45</b>	<b>\$348,542.00</b>
<b>Expenses</b>				
535.199 - Water Cap Imprmt Fund.Special Appropriations				
EX2-Other Exp - Other Expenditures	0.00	0.00	7,960.00	0.00
535.510 - Water Cap Imprmt Fund.Production Operation				
EX3-Cap Imp - Capital Improvements	484,475.65	883,450.57	368,062.89	600,000.00
535.540 - Water Cap Imprmt Fund.Distribution Operation				
EX3-Cap Imp - Capital Improvements	316,623.75	637,872.95	452,615.76	957,500.00
<b>Expense Total</b>	<b>\$801,099.40</b>	<b>\$1,521,323.52</b>	<b>\$828,638.65</b>	<b>\$1,557,500.00</b>





## Annual Budget by Account Classification Report

Fund / Transaction Type / Department / Account Classification	Calendar 2020 Actual Amount	Calendar 2021 Actual Amount	Calendar 2022 Actual Amount	Calendar 2023 Adopted Budget
<b>536 Water Rate Stablztn Fund</b>				
<b>Revenue</b>				
536.002 - Water Rate Stablztn Fund.Non-Operating Revenue				
RE09-Misc - Miscellaneous Revenue	20,416.52	9,172.67	15,946.96	22,000.00
536.004 - Water Rate Stablztn Fund.Transfers In				
RE11-Transfers - Transfers In	0.00	1,195,178.00	900,000.00	0.00
<b>Revenue Total</b>	<b>\$20,416.52</b>	<b>\$1,204,350.67</b>	<b>\$915,946.96</b>	<b>\$22,000.00</b>
<b>Expenses</b>				
536.980 - Water Rate Stablztn Fund.Transfers Out				
EX2-Other Exp - Other Expenditures	0.00	1,195,178.00	900,000.00	0.00
<b>Expense Total</b>	<b>\$0.00</b>	<b>\$1,195,178.00</b>	<b>\$900,000.00</b>	<b>\$0.00</b>
<b>538 Water Bond Service Fund</b>				
<b>Revenue</b>				
538.002 - Water Bond Service Fund.Non-Operating Revenue				
RE09-Misc - Miscellaneous Revenue	3,417.02	200.82	8,871.45	1,500.00
538.004 - Water Bond Service Fund.Transfers In				
RE11-Transfers - Transfers In	2,046,014.00	2,035,190.62	2,048,493.20	2,044,688.00
<b>Revenue Total</b>	<b>\$2,049,431.02</b>	<b>\$2,035,391.44</b>	<b>\$2,057,364.65</b>	<b>\$2,046,188.00</b>
<b>Expenses</b>				
538.950 - Water Bond Service Fund.Debt Service				
EX4-Debt Serv - Debt Service	2,046,013.63	2,053,312.52	2,052,687.52	2,044,688.00
<b>Expense Total</b>	<b>\$2,046,013.63</b>	<b>\$2,053,312.52</b>	<b>\$2,052,687.52</b>	<b>\$2,044,688.00</b>
<b>541 Wastewater Constructn Fd</b>				
<b>Revenue</b>				
541.005 - Wastewater Constructn Fd.Proceeds from Debt				
RE10-Financing - Other Financing Sources	0.00	1,725,695.12	4,119,967.40	6,905,500.00
<b>Revenue Total</b>	<b>\$0.00</b>	<b>\$1,725,695.12</b>	<b>\$4,119,967.40</b>	<b>\$6,905,500.00</b>
<b>Expenses</b>				
541.134 - Wastewater Constructn Fd.PW - Maint of Sanitary Co				
EX3-Cap Imp - Capital Improvements	0.00	2,000,038.70	1,939,801.25	0.00
541.510 - Wastewater Constructn Fd.Production Operation				
EX3-Cap Imp - Capital Improvements	0.00	0.00	0.00	3,605,500.00
541.950 - Wastewater Constructn Fd.Debt Service				
EX4-Debt Serv - Debt Service	0.00	0.00	16,440.57	3,403,125.00
<b>Expense Total</b>	<b>\$0.00</b>	<b>\$2,000,038.70</b>	<b>\$1,956,241.82</b>	<b>\$7,008,625.00</b>
<b>543 Riverside Nature Area Con</b>				
<b>Revenue</b>				
543.001 - Riverside Nature Area Con.Operating Revenue				
RE09-Misc - Miscellaneous Revenue	320.20	143.87	250.12	0.00
<b>Revenue Total</b>	<b>\$320.20</b>	<b>\$143.87</b>	<b>\$250.12</b>	<b>\$0.00</b>
<b>Expenses</b>				
543.100 - Riverside Nature Area Con.General Operating				
EX2-Other Exp - Other Expenditures	0.00	0.00	0.00	0.00
<b>Expense Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>545 Wastewater Cap Imprvmt Fd</b>				
<b>Revenue</b>				
545.001 - Wastewater Cap Imprvmt Fd.Operating Revenue				
RE06-Enterprise - Enterprise Revenues	147,360.00	157,419.00	96,726.00	130,000.00
RE09-Misc - Miscellaneous Revenue	0.00	0.00	31,927.50	0.00
545.004 - Wastewater Cap Imprvmt Fd.Transfers In				
RE11-Transfers - Transfers In	0.00	1,400,945.00	883,444.00	544,426.00
<b>Revenue Total</b>	<b>\$147,360.00</b>	<b>\$1,558,364.00</b>	<b>\$1,012,097.50</b>	<b>\$674,426.00</b>





## Annual Budget by Account Classification Report

Fund / Transaction Type / Department / Account Classification	Calendar 2020	Calendar 2021	Calendar 2022	Calendar 2023
	Actual Amount	Actual Amount	Actual Amount	Adopted Budget
<b>Expenses</b>				
545.134 - Wastewater Cap Imprvmt Fd.PW - Maint of Sanitary Co				
EX3-Cap Imp - Capital Improvements	1,999,772.23	3,312,499.29	772,658.85	1,400,480.00
545.199 - Wastewater Cap Imprvmt Fd.Special Appropriations				
EX2-Other Exp - Other Expenditures	0.00	0.00	7,960.00	0.00
545.510 - Wastewater Cap Imprvmt Fd.Production Operation				
EX3-Cap Imp - Capital Improvements	220,373.01	514,565.60	454,710.88	400,000.00
<b>Expense Total</b>	<b>\$2,220,145.24</b>	<b>\$3,827,064.89</b>	<b>\$1,235,329.73</b>	<b>\$1,800,480.00</b>
<b>546 Wastewtr Rate Stablztn Fd</b>				
<b>Revenue</b>				
546.002 - Wastewtr Rate Stablztn Fd.Non-Operating Revenue				
RE09-Misc - Miscellaneous Revenue	26,239.60	11,788.86	20,495.23	28,000.00
546.004 - Wastewtr Rate Stablztn Fd.Transfers In				
RE11-Transfers - Transfers In	0.00	1,400,945.00	0.00	0.00
<b>Revenue Total</b>	<b>\$26,239.60</b>	<b>\$1,412,733.86</b>	<b>\$20,495.23</b>	<b>\$28,000.00</b>
<b>Expenses</b>				
546.980 - Wastewtr Rate Stablztn Fd.Transfers Out				
EX2-Other Exp - Other Expenditures	0.00	1,400,945.00	0.00	0.00
<b>Expense Total</b>	<b>\$0.00</b>	<b>\$1,400,945.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>548 Wastewater Bond Service</b>				
<b>Revenue</b>				
548.002 - Wastewater Bond Service.Non-Operating Revenue				
RE03-Intergovt - Intergovernmental Revenue	35,075.57	0.00	0.00	0.00
RE09-Misc - Miscellaneous Revenue	5,194.36	281.03	14,858.78	3,000.00
548.004 - Wastewater Bond Service.Transfers In				
RE11-Transfers - Transfers In	3,510,069.07	3,437,469.84	3,441,888.48	3,482,268.00
<b>Revenue Total</b>	<b>\$3,550,339.00</b>	<b>\$3,437,750.87</b>	<b>\$3,456,747.26</b>	<b>\$3,485,268.00</b>
<b>Expenses</b>				
548.950 - Wastewater Bond Service.Debt Service				
EX4-Debt Serv - Debt Service	3,448,133.32	3,453,050.00	3,446,550.00	3,482,268.00
<b>Expense Total</b>	<b>\$3,448,133.32</b>	<b>\$3,453,050.00</b>	<b>\$3,446,550.00</b>	<b>\$3,482,268.00</b>
<b>550 Parking Fund</b>				
<b>Revenue</b>				
550.001 - Parking Fund.Operating Revenue				
RE06-Enterprise - Enterprise Revenues	256,541.65	276,047.55	268,362.39	309,500.00
RE09-Misc - Miscellaneous Revenue	5,202.17	5,653.23	14,323.78	7,500.00
550.004 - Parking Fund.Transfers In				
RE11-Transfers - Transfers In	183,646.25	241,365.00	387,833.00	391,667.00
550.005 - Parking Fund.Proceeds from Debt				
RE10-Financing - Other Financing Sources	375,392.81	0.00	0.00	0.00
550.100 - Parking Fund.General Operating				
RE09-Misc - Miscellaneous Revenue	10.00	0.00	0.00	0.00
<b>Revenue Total</b>	<b>\$820,792.88</b>	<b>\$523,065.78</b>	<b>\$670,519.17</b>	<b>\$708,667.00</b>
<b>Expenses</b>				
550.100 - Parking Fund.General Operating				
EX1-Pers Serv - Personal Services & Benefits	73,567.02	75,488.06	76,790.55	80,316.00
EX2-Other Exp - Other Expenditures	73,356.79	71,579.09	79,328.24	94,377.00
550.552 - Parking Fund.Traffic Division				
EX1-Pers Serv - Personal Services & Benefits	52,425.38	54,997.25	72,558.22	122,911.00
EX2-Other Exp - Other Expenditures	19,417.81	21,361.50	16,274.75	48,600.00
EX3-Cap Imp - Capital Improvements	8,975.00	7,300.00	7,811.60	30,000.00
550.553 - Parking Fund.Parking Garage				
EX1-Pers Serv - Personal Services & Benefits	17,605.44	15,846.13	15,360.16	22,920.00



## Annual Budget by Account Classification Report

Fund / Transaction Type / Department / Account Classification	Calendar 2020	Calendar 2021	Calendar 2022	Calendar 2023
	Actual Amount	Actual Amount	Actual Amount	Adopted Budget
EX2-Other Exp - Other Expenditures	38,755.37	40,940.32	55,081.48	58,833.00
EX3-Cap Imp - Capital Improvements	27,000.00	0.00	0.00	30,000.00
550.950 - Parking Fund.Debt Service				
EX4-Debt Serv - Debt Service	544,454.85	241,365.00	187,833.00	191,667.00
<b>Expense Total</b>	<b>\$855,557.66</b>	<b>\$528,877.35</b>	<b>\$511,038.00</b>	<b>\$679,624.00</b>
<b>560 Golf Fund</b>				
<b>Revenue</b>				
560.001.051 - Golf Fund.Operating Revenue.Potter				
RE04-Chg Serv - Charges For Services	16,002.25	20,439.26	18,402.56	17,457.00
RE06-Enterprise - Enterprise Revenues	51,957.00	0.00	0.00	0.00
RE09-Misc - Miscellaneous Revenue	178,780.71	122,576.34	62,670.92	260,100.00
560.001.052 - Golf Fund.Operating Revenue.Twinrun				
RE05-Recreation - Recreation Fees	139.75	0.00	0.00	0.00
RE06-Enterprise - Enterprise Revenues	95,538.00	0.00	0.00	0.00
RE09-Misc - Miscellaneous Revenue	6,343.21	8,707.99	113,987.57	10,100.00
560.004 - Golf Fund.Transfers In				
RE11-Transfers - Transfers In	12,667.00	12,665.58	37,666.16	12,667.00
<b>Revenue Total</b>	<b>\$361,427.92</b>	<b>\$164,389.17</b>	<b>\$232,727.21</b>	<b>\$300,324.00</b>
<b>Expenses</b>				
560.100 - Golf Fund.General Operating				
EX2-Other Exp - Other Expenditures	154,110.62	781.69	794.08	4,950.00
560.100.051 - Golf Fund.General Operating.Potter				
EX1-Pers Serv - Personal Services & Benefits	85,227.21	14,261.38	83.50	0.00
EX2-Other Exp - Other Expenditures	36,456.80	59,607.61	54,305.17	55,180.00
560.100.052 - Golf Fund.General Operating.Twinrun				
EX1-Pers Serv - Personal Services & Benefits	156,815.63	131,624.18	122,336.30	129,773.00
EX2-Other Exp - Other Expenditures	73,228.08	44,711.21	12,451.56	65,750.00
560.950 - Golf Fund.Debt Service				
EX4-Debt Serv - Debt Service	12,671.57	12,666.28	12,666.16	12,667.00
<b>Expense Total</b>	<b>\$518,509.91</b>	<b>\$263,652.35</b>	<b>\$202,636.77</b>	<b>\$268,320.00</b>
<b>610 Fleet Maintenance Fund</b>				
<b>Revenue</b>				
610.001 - Fleet Maintenance Fund.Operating Revenue				
RE09-Misc - Miscellaneous Revenue	22,647.93	31,970.42	43,678.18	0.00
610.008 - Fleet Maintenance Fund.Reimbursement of Expense				
RE04-Chg Serv - Charges For Services	2,232,268.94	2,900,169.52	3,129,505.66	3,689,661.00
<b>Revenue Total</b>	<b>\$2,254,916.87</b>	<b>\$2,932,139.94</b>	<b>\$3,173,183.84</b>	<b>\$3,689,661.00</b>
<b>Expenses</b>				
610.100 - Fleet Maintenance Fund.General Operating				
EX1-Pers Serv - Personal Services & Benefits	232,103.92	247,174.77	318,543.50	449,212.00
EX2-Other Exp - Other Expenditures	228,325.26	290,970.73	231,077.25	308,811.00
EX3-Cap Imp - Capital Improvements	73,934.58	157,701.73	0.00	195,000.00
610.611 - Fleet Maintenance Fund.Chargebacks				
EX1-Pers Serv - Personal Services & Benefits	733,880.74	841,289.72	725,860.44	847,138.00
EX2-Other Exp - Other Expenditures	1,213,293.65	1,494,008.17	2,037,761.46	1,888,500.00
610.655 - Fleet Maintenance Fund.Stores Department				
EX2-Other Exp - Other Expenditures	22.65	594.00	1,868.94	1,000.00
<b>Expense Total</b>	<b>\$2,481,560.80</b>	<b>\$3,031,739.12</b>	<b>\$3,315,111.59</b>	<b>\$3,689,661.00</b>
<b>620 Central Services</b>				
<b>Revenue</b>				
620.008 - Central Services.Reimbursement of Expense				
RE04-Chg Serv - Charges For Services	8,458,695.21	8,393,341.76	9,118,114.80	10,132,479.00
<b>Revenue Total</b>	<b>\$8,458,695.21</b>	<b>\$8,393,341.76</b>	<b>\$9,118,114.80</b>	<b>\$10,132,479.00</b>





## Annual Budget by Account Classification Report

Fund / Transaction Type / Department / Account Classification	Calendar 2020 Actual Amount	Calendar 2021 Actual Amount	Calendar 2022 Actual Amount	Calendar 2023 Adopted Budget
<b>Expenses</b>				
620.615 - Central Services.Resident Services				
EX1-Pers Serv - Personal Services & Benefits	747,983.42	973,887.25	1,110,283.42	1,640,073.00
EX2-Other Exp - Other Expenditures	199,545.03	288,891.27	314,539.40	356,472.00
EX3-Cap Imp - Capital Improvements	0.00	0.00	88,174.81	0.00
620.620 - Central Services.Economic Development				
EX1-Pers Serv - Personal Services & Benefits	886,143.89	657,863.55	679,181.46	709,414.00
EX2-Other Exp - Other Expenditures	329,246.07	246,834.99	300,647.91	423,553.00
620.620.935 - Central Services.Economic Development.Ham Ent Pk Maintenance				
EX2-Other Exp - Other Expenditures	267.27	507.73	341.80	0.00
620.624.624 - Central Services.Strategy & Information.Administration				
EX1-Pers Serv - Personal Services & Benefits	262,795.81	246,454.54	225,896.10	200,451.00
EX2-Other Exp - Other Expenditures	231,687.94	79,115.08	1,923.54	450.00
620.624.625 - Central Services.Strategy & Information.Information Technologies				
EX1-Pers Serv - Personal Services & Benefits	491,205.18	534,016.88	569,306.30	746,588.00
EX2-Other Exp - Other Expenditures	1,319,358.17	1,630,448.72	2,206,138.22	1,880,375.00
EX3-Cap Imp - Capital Improvements	175,797.27	5.72	0.00	0.00
620.624.626 - Central Services.Strategy & Information.GIS				
EX1-Pers Serv - Personal Services & Benefits	450,184.62	287,588.86	294,079.56	312,459.00
EX2-Other Exp - Other Expenditures	71,627.76	70,337.72	2,640.22	5,360.00
620.640 - Central Services.Utility Retirement				
EX1-Pers Serv - Personal Services & Benefits	61,559.09	58,196.21	58,855.06	59,676.00
620.650 - Central Services.Customer Service				
EX1-Pers Serv - Personal Services & Benefits	1,193,421.44	1,085,507.92	1,001,527.71	1,232,655.00
EX2-Other Exp - Other Expenditures	884,187.58	952,349.66	997,712.53	1,025,860.00
EX3-Cap Imp - Capital Improvements	3,000.00	4,908.10	630.00	10,000.00
620.655 - Central Services.Stores Department				
EX1-Pers Serv - Personal Services & Benefits	132,816.01	152,666.01	120,298.34	155,098.00
EX2-Other Exp - Other Expenditures	8,986.55	8,089.77	11,425.02	3,900.00
620.656 - Central Services.Storeroom inventory dept.				
EX2-Other Exp - Other Expenditures	(14,664.72)	(1,499.32)	9,143.18	30,000.00
620.665 - Central Services.Meter Reading				
EX1-Pers Serv - Personal Services & Benefits	80,394.81	101,991.15	83,547.60	103,970.00
EX2-Other Exp - Other Expenditures	544,257.24	521,308.78	541,611.87	621,999.00
EX3-Cap Imp - Capital Improvements	0.00	25,660.55	737.62	30,000.00
620.680 - Central Services.Telecommunications Techng				
EX1-Pers Serv - Personal Services & Benefits	348,184.46	431,067.42	443,166.07	529,887.00
EX2-Other Exp - Other Expenditures	36,045.60	35,643.88	65,450.24	54,239.00
<b>Expense Total</b>	<b>\$8,444,030.49</b>	<b>\$8,391,842.44</b>	<b>\$9,127,257.98</b>	<b>\$10,132,479.00</b>
<b>640 Central Benefits Fund</b>				
<b>Revenue</b>				
640.001 - Central Benefits Fund.Operating Revenue				
RE09-Misc - Miscellaneous Revenue	1,710,710.53	2,960,354.25	210,433.27	0.00
RE10-Financing - Other Financing Sources	225,220.17	219,942.30	219,938.30	514,892.00
640.004 - Central Benefits Fund.Transfers In				
RE11-Transfers - Transfers In	0.00	500,000.00	1,395,836.00	400,000.00
<b>Revenue Total</b>	<b>\$1,935,930.70</b>	<b>\$3,680,296.55</b>	<b>\$1,826,207.57</b>	<b>\$914,892.00</b>
<b>Expenses</b>				
640.100 - Central Benefits Fund.General Operating				
EX2-Other Exp - Other Expenditures	46,620.08	87,737.37	1,452,626.00	500,000.00
640.980 - Central Benefits Fund.Transfers Out				
EX2-Other Exp - Other Expenditures	900,000.00	3,595,836.00	400,000.00	1,300,000.00
<b>Expense Total</b>	<b>\$946,620.08</b>	<b>\$3,683,573.37</b>	<b>\$1,852,626.00</b>	<b>\$1,800,000.00</b>
<b>650 Economic Budget Stabilization</b>				



## Annual Budget by Account Classification Report

Fund / Transaction Type / Department / Account Classification	Calendar 2020 Actual Amount	Calendar 2021 Actual Amount	Calendar 2022 Actual Amount	Calendar 2023 Adopted Budget
<b>Revenue</b>				
650.004 - Economic Budget Stabilization.Transfers In				
RE11-Transfers - Transfers In	295,415.00	2,200,000.00	0.00	38,790.00
<b>Revenue Total</b>	<b>\$295,415.00</b>	<b>\$2,200,000.00</b>	<b>\$0.00</b>	<b>\$38,790.00</b>
<b>Expenses</b>				
650.100 - Economic Budget Stabilization.General Operating				
EX2-Other Exp - Other Expenditures	0.00	0.00	0.00	0.00
<b>Expense Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>660 Champion Mill Reserve</b>				
<b>Revenue</b>				
660.004 - Champion Mill Reserve.Transfers In				
RE11-Transfers - Transfers In	0.00	7,000,000.00	0.00	0.00
<b>Revenue Total</b>	<b>\$0.00</b>	<b>\$7,000,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Expenses</b>				
660.980 - Champion Mill Reserve.Transfers Out				
EX2-Other Exp - Other Expenditures	0.00	0.00	0.00	0.00
<b>Expense Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>715 Unclaimed Monies Fund</b>				
<b>Revenue</b>				
715.001 - Unclaimed Monies Fund.Operating Revenue				
RE09-Misc - Miscellaneous Revenue	13,290.74	5,011.27	1,272.38	5,000.00
<b>Revenue Total</b>	<b>\$13,290.74</b>	<b>\$5,011.27</b>	<b>\$1,272.38</b>	<b>\$5,000.00</b>
<b>Expenses</b>				
715.100 - Unclaimed Monies Fund.General Operating				
EX2-Other Exp - Other Expenditures	1,575.00	4,084.08	9,856.58	20,000.00
<b>Expense Total</b>	<b>\$1,575.00</b>	<b>\$4,084.08</b>	<b>\$9,856.58</b>	<b>\$20,000.00</b>
<b>730 Benninghoffen Trust Fund</b>				
<b>Revenue</b>				
730.100 - Benninghoffen Trust Fund.General Operating				
RE09-Misc - Miscellaneous Revenue	919.47	408.79	705.84	1,000.00
<b>Revenue Total</b>	<b>\$919.47</b>	<b>\$408.79</b>	<b>\$705.84</b>	<b>\$1,000.00</b>
<b>Expenses</b>				
730.100 - Benninghoffen Trust Fund.General Operating				
EX2-Other Exp - Other Expenditures	1,224.40	421.47	484.69	1,000.00
<b>Expense Total</b>	<b>\$1,224.40</b>	<b>\$421.47</b>	<b>\$484.69</b>	<b>\$1,000.00</b>
<b>775 Sinking Fund</b>				
<b>Revenue</b>				
775.004 - Sinking Fund.Transfers In				
RE11-Transfers - Transfers In	8,162,461.06	2,250,431.39	3,038,999.92	3,229,312.00
<b>Revenue Total</b>	<b>\$8,162,461.06</b>	<b>\$2,250,431.39</b>	<b>\$3,038,999.92</b>	<b>\$3,229,312.00</b>
<b>Expenses</b>				
EX4-Debt Serv - Debt Service	1,696,723.85	2,216,532.74	2,368,192.87	2,438,151.00
775.301 - Sinking Fund.Sp. Assessments Debt Pmts				
EX4-Debt Serv - Debt Service	523,129.28	491,989.27	437,706.05	669,704.00
775.311 - Sinking Fund.Lewis Farm				
EX4-Debt Serv - Debt Service	234,426.92	234,444.26	1,071,947.60	0.00
775.356 - Sinking Fund.Champion Mill Sports Complex TIF				
EX4-Debt Serv - Debt Service	3,948,301.05	0.00	0.00	0.00
775.357 - Sinking Fund.Marcum Apartments TIF Fund				
EX4-Debt Serv - Debt Service	77,456.26	77,456.26	77,456.26	77,457.00
775.361 - Sinking Fund.Sidewalk Spec Assessments - 2022				
EX4-Debt Serv - Debt Service	0.00	0.00	0.00	44,000.00

## Annual Budget by Account Classification Report

Fund / Transaction Type / Department / Account Classification	Calendar 2020	Calendar 2021	Calendar 2022	Calendar 2023
	Actual Amount	Actual Amount	Actual Amount	Adopted Budget
<b>Expense Total</b>	\$6,480,037.36	\$3,020,422.53	\$3,955,302.78	\$3,229,312.00
<b>Total Revenue</b>	\$353,912,491.13	\$326,630,167.19	\$378,222,429.94	\$355,310,080.00
<b>Total Expenses</b>	\$339,509,762.98	\$327,025,191.24	\$332,738,463.30	\$359,879,728.00



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# APPENDIX

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## Glossary

**Abatement:** A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

**Accounting System:** The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

**Accrued Interest:** The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

**Amortization:** The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

**Appropriation:** A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

**Arbitrage:** As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

**Assessed Valuation:** A value assigned to real estate or other property by a government as the basis for levying taxes.

**Audit:** An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

**Audit Report:** Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

**Available Funds:** Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

**Balance Sheet:** A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

**Balanced Budget:** A situation in the budgeting process where total expected revenues are equal to planned spending.

**Bond:** A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

**Bonds Authorized and Unissued:** Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

**Bond Indenture:** The contract associated with a bond. The terms of a bond indenture include a description of the bond features, restrictions placed on the issuer, and the actions that will be triggered if the issuer fails to make timely payments.

**Bond Issue:** Generally, the sale of a certain number of bonds at one time by a governmental unit.

**Bond Rating (Municipal):** A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

**Budget:** A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

**Capital Assets:** All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

**Capital Budget:** An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

**Cash:** Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

**Cash Management:** The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

**Certificate of Deposit (CD):** A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

**Classification of Real Property:** Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

**Collective Bargaining:** The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

**Consumer Price Index:** The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

**Cost-Benefit Analysis:** A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

**Debt Burden:** The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

**Debt Service:** The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

**Deficit:** A budget deficit occurs when expenses exceed revenue.

**Encumbrance:** A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

**Enterprise Funds:** An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

**Estimated Receipts:** A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

**Exemptions:** A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

**Expenditure:** An outlay of money made by municipalities to provide the programs and services within their approved budget.

**Fiduciary Funds:** Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

**Fixed Assets:** Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

**Fixed Costs:** Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

**Full Faith and Credit:** A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

**Full-Time Equivalent (FTE):** Refers to the unit of measurement equivalent to an individual worker. In general, one FTE is valued at 2,080 hours of work per year.

**Fund:** An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

**Fund Accounting:** Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

**GASB 34:** A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

**GASB 45:** This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

**General Fund:** The fund used to account for most financial resources and activities governed by the normal appropriation process.

**General Obligation Bonds:** Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

**Governing Body:** A board, committee, commission, or other executive or policymaking body of a municipality or school district.

**Governmental Fund:** Funds that are used to account for activities primarily supported by taxes, grants, and similar revenue sources. Within the category of Governmental Funds, there are five types: General Fund, special revenue funds, debt service funds, capital project funds, and permanent funds.

**Indirect Cost:** Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

**Interest:** Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

**Interest Rate:** The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

**Investments:** Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

**Line Item Budget:** A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

**Local Aid:** Revenue allocated by the state or counties to municipalities and school districts.

**Major Fund:** Any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget.

**Maturity Date:** The date that the principal of a bond becomes due and payable in full.

**Municipal(s):** (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

**Non-Major Fund:** Any fund whose revenues or expenditures, excluding other financing sources and uses, do not constitute more than 10% of the revenues or expenditures of the appropriated budget.

**Note:** A short-term loan, typically with a maturity date of a year or less.

**Objects of Expenditures:** A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

**Official Statement:** A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

**Operating Budget:** A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

**Overlapping Debt:** A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

**Performance Budget:** A budget that stresses output both in terms of economy and efficiency.

**Principal:** The face amount of a bond, exclusive of accrued interest.

**Program:** A combination of activities to accomplish an end.

**Program Budget:** A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

**Proprietary Fund:** Funds that are used to report on activities financed primarily by revenues generated by the activities themselves, such as a municipal utility.

**Purchased Services:** The cost of services that are provided by a vendor.

**Refunding of Debt:** Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

**Reserve Fund:** An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.



**Revaluation:** The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

**Revenue Anticipation Note (RAN):** A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

**Revenue Bond:** A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

**Revolving Fund:** Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

**Sale of Real Estate Fund:** A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

**Special Assessments:** Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

**Stabilization Fund:** A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

**Surplus Revenue:** The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

**Tax Rate:** The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

**Tax Title Foreclosure:** The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

**Trust Fund:** In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

**Uncollected Funds:** Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

**Undesignated Fund Balance:** Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

**Unreserved Fund Balance (Surplus Revenue Account):** The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

**Valuation (100 Percent):** The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.