



Hamilton County

County Administrator

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November 4, 2021

Board of County Commissioners,

It is my privilege to present the Hamilton County Board of County Commissioners with a recommended All-Funds Budget for the year 2022.

Over the past 24 months, the departments and employees of Hamilton County have demonstrated bold leadership in helping the community navigate the unprecedented challenges of the COVID-19 health pandemic. The crisis has strained our community in ways which never would have been imagined two short years ago. In response, the County has served as the focal point for putting millions of dollars of resources into the community which, in turn, helped: keep people in their homes, prevent homelessness, provide for critical public health infrastructure needs, support the COVID-19 testing needs of the community, expand County services into the community through mobile operations, keep child care facilities operational, support small businesses and non-profit organizations, find employment for those who lost their jobs, re-supply local food banks and support first responders.

While all of this work was occurring, the departments and agencies of Hamilton County continued to deliver mandated and critical services to County residents. Elections were held, building permits were processed and issued, public assistance was provided to those in need, the needs of at-risk children were met, deeds were recorded, courts found a way to continue sessions safely, Sheriff patrols continued, and 9-1-1 calls were answered. The County found ways to provide all of these services creatively and with the goal of keeping our staff and residents safe.

In addition to COVID-19, the County has had to respond to nationwide macroeconomic challenges such as labor shortages which have impacted key departments and positions throughout our operations. It is within this operational environment that I am pleased to be able to offer the Board a structurally balanced General Fund budget at \$313.4 million for 2022 which represents a 7.8% increase in the budget over 2021. The All-Funds Budget is balanced at \$1.1 billion and supports the critical needs and core service mandates of Hamilton County government.

The budget, as offered, responds effectively to the Board's policy direction and to the majority of the requested needs of the separately elected offices and independent agencies of the County. It also seeks to respond to the many challenges faced by the County including the ongoing pandemic and labor issues detailed above.

As we enter the process of the Board's deliberation on the Budget, I look forward to working with you and the public to finalize a financial plan that meets the needs of our residents. In closing, I wish to thank the Board for its leadership, policy vision and support of County operations.

Respectfully submitted,

Jeffrey W. Aluotto County Administrator

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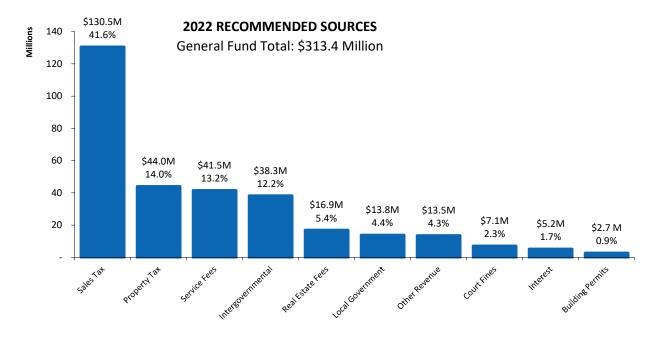
Introduction and Executive Summary

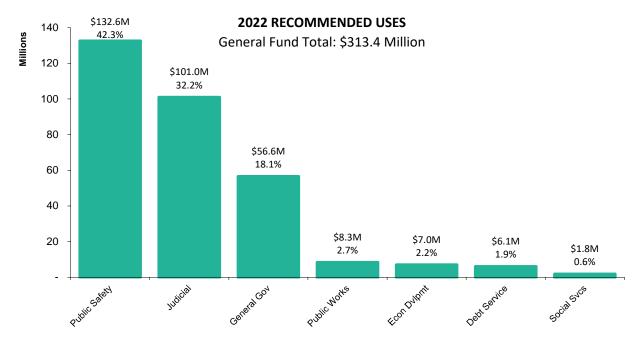
The 2022 All-Funds Budget, as submitted, is balanced in a manner that continues the practice of promoting solid stewardship of tax resources on behalf of Hamilton County and its residents.

Specifically, the 2022 All-Funds Budget:

Is Balanced: For 2022, the County's All-Funds Budget is recommended at \$1.1 billion The General Fund Budget, as a portion of that figure, is structurally balanced at \$313.4 million or a 7.8% increase from the 2020 General Fund Budget of \$290.7 million. Structural balance entails that the County is able to pay for projected expenditures with projected revenues and not with one-time resources. The year-over-year expenditure increases identified above relate, largely, to addressing wage inequities and enhancing the County's ability to attract and retain a competitive workforce in critical functional areas of the County.

The ability of the County to adopt a structurally balanced budget, which also responds effectively to the Board's policy directives, stands in sharp contrast to budgets prior to 2020. During those years, the County's budget subsisted on unsustainable cuts and by deferring major operational, capital and policy priorities. These deferrals created liabilities in the form of inability to attract and retain talent, significant capital maintenance backlogs, inability to make technology investments to improve operations, an anemic community/economic development program, and fragmented public safety communication systems. It is difficult to term the County's All-Funds Budget as "structurally balanced" in that it is comprised of numerous individual funds — many of which rely, in specific years, on fund balance to support anticipated expenditures. However, the All-Funds Budget is balanced and supports the maintenance of core services.

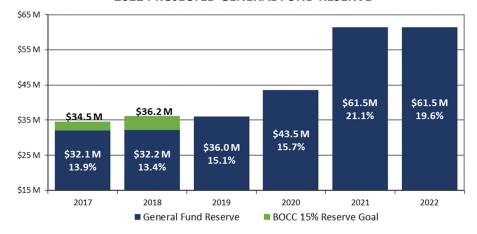




In 2019, the Board incorporated an additional ¼ cent sales tax into the general fund which has allowed the County to begin making progress on many of the aforementioned operational deficiencies. These initiatives are described in Section III, **Reviewing 2021 Progress**, and Section IV, **2022 Budget Highlights**.

While the County's General Fund Budget is structurally balanced, it is done so on the premise of prudent and practical future investments in programming and human and capital resources. Substantial risks remain, detailed later in this transmittal, which could impact this projection. Of specific note, however, the County's revenue assumptions are based upon a cautious appraisal of the current economic environment. 2021 sales tax revenues, in particular, appear to have been powered by pent up demand from the COVID-19 pandemic as well as the injection of federal stimulus into the economy. Likewise, property transfer fees appear to be fueled by an extremely strong housing market. The recommended budget accounts for both of these dynamics in setting projected revenues.





Protects Mandated and Essential Services: As an arm of the State, many functions of county government in Ohio are driven by mandates of the Ohio Revised Code. The recommended Allfunds budget preserves the ability for the County to provide mandated and essential services in areas including, but not limited to: public safety, criminal justice, elections, veterans services, and in the various statutory row office of the County including the Auditor, Recorder, and Treasurer.

Addresses Organizational Staffing Needs: The 2022 All-funds budget projects 4,669 employees. Of these, 2,446 are housed within the County General Fund. The labor crisis spurred by the COVD-19 pandemic has been felt across the entire County. Staffing shortages in Job and Family Services, 9-1-1, Corrections, County Facilities, and Juvenile Court just to name a few, and lags in market compensation adjustments, have made it difficult for departments to maintain staffing levels at recommended levels. The recommended budget adds staff in areas necessary to continue core services, improve the delivery of those services, and respond to the aforementioned labor challenges. For example, half of the staffing increase, prescribed in this budget recommendation, occurs in the Sheriff's Office and is consistent with the Peace Officer Academy initiative detailed later in this document.

The proposed budget also includes a 3% general wage increase. Separately, the Board will receive a recommendation related to market rate adjustments for job classifications under the Board of County Commissioners. There are no general economic layoffs contemplated in the 2022 budget.

Includes Sufficient General Fund Reserves: The budget includes a projected reserve of \$61 million or 21% of General Fund expenditures. This figure represents an \$19 million increase over 2020 reserve levels and exceeds the best-practice level of 15% recommended by the Government Finance Officers Association.

Coordinates Needs with Available Resources: The balancing of the General Fund Budget for 2022 required diligent work of the staff of the County Budget Office in coordination with department representatives. Initial departmental requests exceeded projected available revenues by \$13.5 million. The Administrator's recommended budget achieves balance primarily through the application of a vacancy rate in departments to better align personnel expenditures with anticipated turnover. Additionally, departmental requests were streamlined to align non-personnel requests with historic expenditure trends.

Maintains Existing Rates of Taxation: The 2022 recommended budget is balanced on existing rates of taxation. The primary taxing sources fueling the County's General Fund include:

Major General Fund Revenue Sources		
Revenue Source* Amount		
Sales Tax	¾ cent	
Property Tax (General Fund only)	2.26 mills	
Property Transfer Fee	2 mills	

Restricted funds of the County are funded through separate tax sources than those allocated to the General Fund. There are no increases recommended in these taxing sources either which include:

Major Restricted Fund Revenue Sources		
Revenue Source*	Amount	
Sales Tax (Riverfront / Stadium Fund)	½ cent	
County Transient Occupancy Tax (Hotel/Motel)	6.5%	
Voted Property Tax Levies (Effective Millage)		
Children's Services	4.51 (as placed on the November '21 ballot)	
Developmental Disabilities Services	3.33	
Indigent Health Care	1.44	
Mental Health	1.39	
Senior Services	1.10	
Family Services and Treatment	.29	
Crime Information System	.14	
Zoo	.30	

^{*}Not an all-inclusive list of County fees and taxes.

The proposed budget does not anticipate an increase in County parking rates but does include a CPI driven increase of 1% to building permit and development fees. Please see Attachment D for a summary of County parking rates at its riverfront locations.

Allows for a Property Tax Rebate: The All-funds budget includes the County's Riverfront / Stadium fund which is funded through a ½ cent addition to the Sales Tax approved by voters in 1996. While the fund continues to face challenges supporting legal obligations related to debt service and lease related operating and capital expenditures, the fund supports the provision of a rebate in 2022. The precise recommendation on a rebate will be advanced to the Board, through a separate recommendation, in November.

Supports Capital Needs: The 2022 All-Funds Budget supports progress on the County's deferred capital maintenance needs, generally, within County buildings, and supports targeted infrastructure needs within County operations. The All-funds Budget recommendation also contains a Capital Improvement Plan for major County capital investments included as Attachment E to this transmittal. Each of these projects, however, requires specific Board approval before advancing.

Addresses Board Policy Priorities: As detailed further below, the 2022 All Funds Budget recommendation continues progress on major areas of the County's 2021-2022 Policy Agenda which includes, among other items: Public Safety, budget stabilization, economic development, equity and inclusion, community revitalization, affordable housing and assisting with vulnerable populations.

All-Funds Budget Basics

The Hamilton County All-Funds Budget provides the financial foundation for most of the basic services provided by County government including:

Public Safety Sheriff – Justice Center and Patrol Operations Prosecutor Coroner and Crime Lab 9-1-1 Center Dog Warden Emergency Management Agency Addiction Response Council Crime Information Center/CLEAR	Judicial Functions Juvenile Court Public Defender Clerk of Courts Probation Common Pleas Court Municipal Court Domestic Relations Court Probate Court Court Reporters Court of Appeals
Public Works Operations/Recreation Planning and Development County Engineer Soil and Water Conservation District Stadium/Ballpark Debt Service Parking Revenue Fund Paul Brown Stadium Operations	Social Services Job and Family Services Operations Including: Children Services Public Assistance Senior Services Child Support Workforce Investment Veterans Services
Economic Development General Economic Development Including: HCDC, Inc. Regional Economic Development Initiative (REDI) Greater Cincinnati Redevelopment Authority (Port) Hotel/Motel Transient Occupancy Tax	General Government Operations Including County Facilities Board of Elections Board of County Commissioners County Administration County Auditor Telecommunications Recorder Treasurer
Environmental Conservation and Protection Air Quality Management Solid Waste Management	Levy Funds Indigent Care Children Services Development and Disabilities Services Mental Health Senior Services Family Services and Treatment Crime Information Systems Cincinnati Zoo

The 2022 budget recommendation includes both the General Fund and most Restricted funds — collectively referred to as the All-Funds Budget. General fund operations primarily consist of those functions of the County funded by general resources including: a ¾ cent sales tax; a portion of property tax revenues; service fees; revenue from court fines and fees; intergovernmental payments; and interest on idle funds invested by the County. Restricted and other special funds, in contrast, are typically funded through specified revenue sources (e.g., levies, grants, taxes raised for purposes specified under Ohio law, through ballot initiatives, etc.). (Note: funding received through the American Rescue Plan is also referenced as part of this transmittal given the importance of ARP programming to the finances of the County in the coming years). All these revenue sources combine to, collectively, fund what is known as the County's All-Funds Budget which in turn drives all the operational activity of the County.

All-Funds Budget Exceptions

It should be noted that there are some functions which are excluded from this transmittal document. Primarily, these exclusions occur to account for:

- Those departments and agencies adhering to a federal budget or other grant related calendar,
- Functions or departments which, from a policy perspective, necessitate a separate process.

For example, grant funds such as the Community Development Block Grant, HOME Grant and Emergency Solutions Grant and grant funds in the Air Quality Division of Environmental Services (RF 700-001), the Coroner's Office, and the Emergency Management Agency follow the federal budget calendar and, as such, do not sync with the County's standard budgeting process. The Board of County Commissioners, however, exercises substantive oversight and control of these funds. For example, the Board of County Commissioners approves Community Development's budget during the submittal of the Annual Action Plan and Consolidated Plan early each year.

Additionally, the Operating Budget and Capital Improvement Plan of the Metropolitan Sewer District are approved through a separate process. The specific projects for the Paul Brown Stadium Capital Improvement Plan will be delivered to the Board through a separate communication, as will the recommendation on a Property Tax Rebate associated with the Riverfront Stadium Model.

Reviewing 2021 Progress

Over the past year, the County has made substantive progress implementing major tenets of the Board's 2021/2022 Policy Agenda which is included as Attachment F to this transmittal. Specific areas of progress include:

Budget Stabilization: While operating and economic risks continue, the County was able to stabilize its budget position in 2020. Largely, this relates to increased revenues generated from the assumption of the additional ¼ cent general fund sales tax in 2019. This has allowed the County to increase its reserves to GFOA recommended levels and address numerous areas of deficiency including making necessary deferred capital investments, reforming the County's 9-1-1 communications center revenue system, and assisting surrounding communities with revitalization needs. In 2021, the County received an upgrade of its sales tax bonds, from A1 to Aa3, from the rating agency Moody's which is a testament to the fiscal stewardship practiced by the County in managing its resources.

Promoting Fiscal Stewardship:

- ✓ Sales Tax Bond Upgrade: Aa3
- ✓ General Fund Reserve Balance: 21%

It should be strongly noted, however, that the stability referenced above relies upon prudent assumptions on expenditure growth including wages. As such, future program expansion and wage increases, both in exempt and bargaining unit staff, should be carefully considered in the context of these growth assumptions.

Focusing on Jail Diversion and Reentry (GF 17-Reentry): During 2021, Hamilton

County continued its efforts to promote best practices in public safety through a concerted effort to both divert low level offenders from the justice system while helping those in the system re-integrate into the community. To that end, the County initiated the Law Enforcement Assisted Diversion program within the City of Cincinnati, Norwood and Colerain Township to divert low-level offenders from the justice center through treatment and wrap around services versus incarceration. The program is currently managing 38 open cases. Additionally, the County continued to operate the Community Alternative Sentencing Center (CASC) which served over 800 clients over the past year at a lower cost than if those low-level offenders were housed in the Hamilton County Justice Center. The County also continued a project to expand the Justice Center with 90-100 beds focused on treatment and services to reduce recidivism.

Throughout the pandemic, the Hamilton County Office of Reentry continued meeting with clients to assist with their reentry to the community. Over the past year, the Office of Reentry continued to work in hybrid-mode during the COVID-19 pandemic – helping close to 2,000 clients through direct office and virtual visits.

Reforming the Funding Structure of the 9-1-1 Communications Center

(GF 7, RF 931-005): In 2020 and 2021, the County began funding a greater portion of the costs of the 9-1-1 Communications Center from the General Fund of the County. The per-call charge to communities using the County's system has dropped from \$16 to \$5 over the course of the last two years. This fee reduction has supplemented the public safety budgets of local political subdivisions by approximately \$3 million annually while significantly reducing the incentive for communities to create separate communication and dispatching operations.

Promoting Community Partnerships:

In 2021, approximately \$3 million were returned to the public safety budgets of local communities through the County's reduction in its 9-1-1 Detail Rate.

Economic Revitalization, Development and Affordable Housing: The Board's

Policy Agenda emphasized the desire for the County to become a stronger partner in community revitalization and economic development, with the end goal of improving livability, increasing jobs, and attracting and retaining residents.

Site Readiness (GF 4): Recognizing that Hamilton County can be at a disadvantage in attracting advanced manufacturing companies and jobs due to the lack of greenfield sites compared to outlying counties, the County's 2021 general fund budget included \$2 million for site readiness projects to strategically acquire and remediate blighted or underutilized sites and return them to productive use, ultimately attracting large job-creating projects.

Utilizing these funds, the Port was able to acquire two long-troubled sites at the intersection of the four communities of Sycamore Township, Amberley Village, and the cities of Cincinnati and Reading. The former Drake Motel and Carousel Inn sites are located just south of Ronald Reagan Highway along the Reading Road corridor, and both had extensive records of nuisance complaints and corrective actions involving Hamilton County Public Health and the Hamilton County Sheriff's Office. Hamilton County Community Planning had convened the surrounding jurisdictions regularly over several months to prioritize improvements for the Reading Road corridor, and there was a strong consensus that the acquisition and clean-up of these two sites should be pursued. The project also involves demolition of the existing structures as well as remediation work.

Affordable Housing: Recent studies have shown that Hamilton County currently lacks 40,000 units of affordable housing. In its 2021 budget, the Board included \$1 million as a general fund earmark to use toward affordable housing. With the significant increases in construction costs, during 2021, there was concern that completion of several affordable housing developments could be at risk. Therefore, the \$1 million for affordable housing was combined with an additional \$500,000 in HUD HOME funds to fund the following affordable housing projects.

Project	Community	# Units	Award
Lower Price Hill Thrives - family and reentry housing	Lower Price Hill/Cincinnati	47	\$350,000
Melrose Place - Permanent Supportive Housing	Walnut Hills/Cincinnati	26	\$400,000
10085 Wayne - Single Family Home	Lockland	1	\$25,000
Single Family Home Projects	Evanston (1), West End (2)/Cincinnati	3	\$117,868
Bennett Point - family housing	Pendleton/Cincinnati	56	\$500,000
Total		133	\$1,392,868

In 2021, the County also provided \$1 million in HUD HOME funds to the following projects.

Project	Community	# of Units	Award
Marianna Terrace	Lincoln Heights	74	\$290,000
Wayne Lofts	Woodlawn	58	\$200,00
Lockland and West College	Lincoln Heights and	6	\$450,000
Hill	Springfield Township		
Freedom Homes	Springdale, Springfield	8	\$139,178
	Township, Cincinnati		
Total		146	\$1,079,178

Supporting Affordable Housing:

In 2021, the County provided funding \$2.4 million which will support the development of 279 units of affordable housing in Hamilton County.

Community Reinvestment Areas: Community Reinvestment Areas (CRA) are an economic development tool that provides real property tax exemptions on incremental increases in value for property owners who renovate existing or construct new buildings. The CRA program is a

tool that helps communities' vibrancy and encourages new investment. 2021 was an active year for CRAs and included the following developments:

- Anderson Township 75%, 15-year tax abatement for the Vantage at Anderson, a 200+ unit luxury apartment complex that will support the businesses and provide a housing option for residents that want to downsize and stay in the community. \$40 million property investment.
- Anderson Township 49.95%, 15-year tax abatement for the redevelopment of Skytop Pavilion into a 361-unit apartment complex. \$33.7 million property investment.
- Columbia Township 50%, 15-year tax abatement for a 27-unit apartment complex. \$3.4 million property investment.

Enterprise Zones: Enterprise Zones are similar to Community Reinvestment Areas and are another economic development tool that exempts increases in property taxes resulting from private investment. 2021 included one Enterprise Zone development:

- City of Forest Park – 75%, 8-year tax exemption for an 8,000 SF expansion of the Megen Construction Company. The company committed to the retention of 41 FTE jobs and the creation of 9 new FTE jobs. Total property investment of \$1 million.

First Ring Suburbs: The County's current and past policy agendas have recognized that the success of Hamilton County as a community is intrinsically tied to the success of its 49 unique cities, townships, and villages. Unfortunately, many of the inner ring suburbs are facing difficult challenges that can't, and shouldn't, be solved in isolation. The County continues to improve its partnerships with communities, including the following examples:

- Approval of several zone amendments to allow for new developments, including Trailside Village in Green Township, a 124.4-acre mixed-use development;
- Development of five community housing plans for Cheviot, Deer Park, Silverton, Addyston, and Norwood (CDBG funds);
- Grant funding provided to Norwood and Silverton by the Recycling and Solid Waste District.
- Wi-Fi grants provided to Cheviot, Deer Park, Lincoln Heights, Lockland, Mt. Healthy (CDBG funds).

Community Revitalization Grant: To develop stronger partnerships and create a stronger Hamilton County, the 2021 budget included funding for a community revitalization grant. This grant will facilitate transformational projects in communities that create jobs, reduce barriers to development, or improve business districts and generally assist in the revitalization efforts of first ring suburban communities. This grant focuses on projects that have already been studied and are ready for action.

- Community and Economic Development Assistance Program (CEDAP): Through the County's CDBG program (non-general fund), Hamilton County established CEDAP – a program that funds strategic large-scale projects that will make a significant impact in our communities. Participating local governments are encouraged to implement community and economic development plans that will have a catalytic impact by

revitalizing community assets, spurring other development projects, removing blighted properties or conditions, and promoting economic development.

The 2021 CEDAP program will allocate up to \$1.1 million in CDBG funds. The maximum funding per project is \$300,000. Eight applications from seven different communities, representing over \$31 million in total project cost were received in September 2021.

Headquarter Hotel Development (RF 002-058): In 2021, work continued on the demolition of the former Millennium Hotel which is scheduled to be complete in the summer of 2022. The hotel was a major impediment to attracting new conventions and was not pulling its weight in terms of tax generation. The Port purchased the hotel in 2020 backed by residual Transient Occupancy Taxes of Hamilton County. In working with various community partners, the ultimate goal is to obtain public control of real estate in the convention district to allow for future expansion of the Duke Energy Convention Center and the development of a new Convention/Headquarter Hotel. A new headquarter hotel is a vital component of Hamilton County's economic development and tourism infrastructure as it will keep the County competitive with surrounding cities in terms of hotel rooms and meeting space available to serve large conventions, as well as national and international events at a community-wide level.

Parking Infrastructure Investments (RF 946-013): In 2021, Hamilton County completed the first of two planned parking structures to help with the parking and traffic needs of the West End and Over the Rhine communities while supporting the operations of the community's newest professional sports franchise, FC Cincinnati. The first facility was completed, adjacent to TQL Stadium and was delivered on-time and on-budget. Property acquisition for the second parking facility is currently underway in the Findlay Market area of Over the Rhine – with construction set to begin in late 2021/early 2022. These infrastructure additions will be funded entirely from enterprise parking revenues and State capital grants.

Banks Infrastructure Development (RF 946-006): In 2021, Hamilton County and the City of Cincinnati completed Phase 3B of the Banks development. Phase 3B includes a new 267-space public garage that supports the 4,500-attendee capacity Andrew J Brady Icon Music Center and the 8,000 attendee capacity stage and event lawn at Smale Riverfront Park. The Icon Music Center opened for its first concert in late July 2021. In 2021, the County also began planning for the development of Lot 28, the programming of which will include a Cincinnati Black Music Walk of Fame described in more detail in Section III,2022 Budget Highlights.

Human Capital Management: The importance of a sustainable human capital strategy for attracting and retaining talent within the County organization cannot be understated. There are approximately 1,200 employees in departments under the Board of County Commissioners (Administration, County Facilities, Job and Family Services, Telecommunications Center, Planning and Development, Environmental Services, and Stadia and Parking).

With regard to staffing, there were 151 hires in 2020, and 132 hires year to date in 2021. Two high-level recruitment efforts were conducted in 2021 to replace the retiring Director of Job and Family Services and the Purchasing Director. Areas experiencing an increase in employment in 2021 included

positions related to the execution of and reporting requirements associated with the Federal COVID-19 – related Cares Act and American Rescue Plan, and Children Services Worker positions in the Department of Job and Family Services. The County also continues to see staffing shortages in critical public safety areas such as 9-1-1 dispatchers and corrections officers. The Administration and Human Resources continue to work with impacted departments on strategies to address these shortages where they exist.

Hamilton County continues to build upon its intent to be recognized as an "employer of choice" to attract and retain a high-performance workforce. To that end, several improvements and programs were initiated in 2021 that will continue in 2022. One of the programs initiated in 2021 was a revamping of the employee onboarding process. What was originally an hours-long process of filling out forms has been replaced by an onboarding program that includes an in-person welcome by the County Administrator, a video describing employment for Hamilton County, and testimonials from current employees describing their employment experiences with the County. While technical induction remains a part of the on-boarding program, the new emphasis is on exposing new employees to the Hamilton County culture and its commitment to the value of public sector work, diversity, teamwork, and fostering engagement.

Additionally, in 2021, the County adopted a parental leave program that provides male and female County employees, under the Board, eight weeks of paid leave for the birth or adoption of a child, followed by an additional four weeks of leave during which they use their accrued paid leave. This program is expected to have a significant positive impact on prospective applicants as an attraction tool for County employment; and will serve as a powerful retention tool for employees allowing them to bond with new family members without financial hardship.

In 2021, County Administration and Human Resources created an Employee Advisory Committee that consists of volunteers to advise the Administration on a variety of strategies to enhance the employment experience and to facilitate communication between employees and County management. This Committee began meeting monthly in April of 2021 and is developing recommendations for various improvements and programs that it will submit to the Administration to consider for implementation in 2022.

With regard to retaining talent, County departments under the Board of County Commissioners, with certain exceptions as mentioned above, continue to experience generally low attrition (the number of employees leaving the organization less retirees and disability separations/total number of employees). In 2020, the attrition rate was 11.8%, and in 2021, the rate (year to date) is 10.6%. For purposes of comparison, the US Department of Labor reported an average attrition rate of 21.2% in 2020 for state and local government excluding education.

Staffing Development (GF 2): In 2021, the County continued to invest in staff development initiatives to develop and prepare the workforce for future challenges. These efforts included participation in the NACo Leadership Academy that focuses on preparation of employees for future leadership opportunities.

Leadership Development:

In 2021, 19 mid-level managers enrolled in NACo's High Performance Leadership course. The County received an award, from NACo, based upon this participation level. 20 managers will be enrolled in the course for 2022.

In addition to the efforts described above, the County has made a substantial investment in addressing diversity, inclusion and equity in the workplace. The County has partnered with the National Underground Railroad and Freedom Center to conduct a training program which initially will target 80 senior-level managers and eventually 200 mid and entry-level non-bargaining unit employees. This custom diversity, inclusion and equity program is in addition to the requirement, established in 2019, that all employees under the BOCC complete the Human Resources Department "Civil Treatment" training every two years. Other staff development opportunities continued in 2021 including the multi-course "Leadership for Results" training that provides employees with sound, general management training applicable to their respective areas of employment.

Staff development is highly valued by County employees as demonstrated by their participation in courses provided by the Department's Workforce Development section. In 2020, when onsite training was replaced by virtual, online training, 781 employees participated in 229 hours of training. In addition, 71 employees spent 505 hours on subject-specific on-line training using the Department's e-learning platform. For 2021, as of September 30, 805 employees participated in 181 hours of training. In addition, 63 employees spent 393 hours on subject-specific on-line training using the Department's e-learning platform.

Strategic Compensation (and Benefit) Issues: While the County, in many previous years, had been unable to provide for the general wage and benefit initiatives necessary to be competitive with the local market in both the public and private sector, this dynamic improved in 2021. The 2021 3% employee general increase was consistent with the general increase reported by World at Work for exempt salaried workers in the U.S. and the 3% adjustment in the minimum and maximum rates for each pay grade (Pay Schedule) exceeded the estimated 2021 pay schedule market adjustment of 2.2% reported by World at Work.

With regard to the pay schedule, the pay range minimum and maximum rates still lag behind the market despite the 3% adjustment made effective January 1, 2021 due to the fact that no limited adjustments in prior years. As a result, the County has found itself providing in-range pay adjustments to retain key staff in specific strategic positions, primarily in information technology classifications. Additionally, the County must often bring new hires in at rates that compromise internal equity and create compression issues with both current employees and those in higher level job classifications.

Equity/Inclusion (GF 2): In 2018, the County established its Office of Economic Inclusion and Equity. The Office has focused on expanding procurement opportunities to minority and women businesses while helping internal departments consider their programming from the perspective of equity to all Hamilton County residents.

In 2021, the Economic Inclusion and Equity office conducted staff training on "Inclusion and Equity" to all BOCC Departments. This training focused on "fairness", and "freedom from bias and favoritism" with departments being asked to determine how they can work to ensure services are being provided to all segments of the County's diverse community.

As part of the training, departments have begun assessing their service delivery relative to diverse areas of the County's population. Individual departments such as JFS continue to invest in focused, internal conversations around how equity and inclusion impact their operations and work culture.

The Hamilton County Disparity Study began in July 2021 and is scheduled for completion in July 2022. In addition to the departments under the Board of County Commissioners, there are seven offices of elected officials and independent agencies participating. They include Clerk of Courts, County Engineer, Emergency Management and Homeland Security, Metropolitan Sewer District, The Sheriff office, The Banks, and the Treasurer.

Finally, and in addition to the training partnership with the NURFC detailed above, the Sheriff has provided Active Bystander for Law Enforcement training to almost 500 staff. This training seeks to prepare officers to successfully intervene to prevent harm and to create a law enforcement culture that supports peer intervention.

Helping Families and Vulnerable Populations: Much of the Board's policy agenda seeks to provide funding and resources to assist economically vulnerable populations in the County.

Job and Family Services (RF 002-009, -023, -039, -060; 003-001): In 2021, JFS activities were strongly focused on pandemic-related aid, including the timely administration of programs to disburse millions of dollars for rent, mortgage, and utility relief. SNAP/CASH monthly issuances remained at historic highs of \$27m per month, relative to \$12m per month prior to the pandemic. Child Care applications processed (794/mo.) also exceeded pre-pandemic figures. These supports, along with all ongoing JFS services, were introduced to Hamilton County residents as part of the *513Relief* program that took vaccines and other relief directly to residents in the community.

In Children's Services, HCJFS continued its effort to keep children in agency custody placed locally and in the most appropriate level of care to their situation. This year, JFS administered a local Kinship stipend supporting about 500 youth per month. This stipend acts as a needed financial boost to Kinship families so they can provide a stable and familiar home to the County's most vulnerable children. HCJFS has also spent much of the year designing and procuring additional supports and programs to strengthen families and youth in the community. This includes the Office of Family Voice, a parent advocacy program for birth parents involved in the child welfare system, and several prevention services or programs to be launched by year's end or early 2022.

A national shortage of workers, especially acute among social workers, has impacted turnover, retention, and caseloads. HCJFS is working creatively across departments and county offices to address this issue. Finally, JFS Diversity, Equity and Inclusion efforts continued and expanded from previous years. This included internal work to make hiring, promotional, and staff development opportunities more equitable as well as partnering with community organizations to understand and address bias in service delivery across Hamilton County. JFS has also encouraged increased involvement from staff on this front; all HCJFS policies are currently being reviewed by employees through a DEI lens.

Addiction Response Coalition (RF 002-076): The Hamilton County Addiction Response Coalition ("HC ARC") is combatting overdoses and overdose deaths by utilizing cross-sector planning and collaboration to operate Pre-Arrest Diversion programming county-wide. HC ARC conducts pre-arrest diversion efforts in two ways: the Quick Response Team (QRT) and the Law Enforcement Assisted Diversion Program (LEAD). The QRT was awarded grant funding totaling over \$2.2 million (over three years) to expand to a full-time countywide team. This expansion will focus on five key target areas: (1) Price Hill Hotspot Pilot, (2) African American Male Outreach Team, (3) Narcan Distribution at the Hamilton County Justice Center, (4) Hamilton County Drug Court Outreach, and (5) Other Hotspot Targeted Outreach. The QRT focuses on "inhome" triage and assessment, with the immediate goal of connecting the overdose victim with the most appropriate treatment specific to their needs.

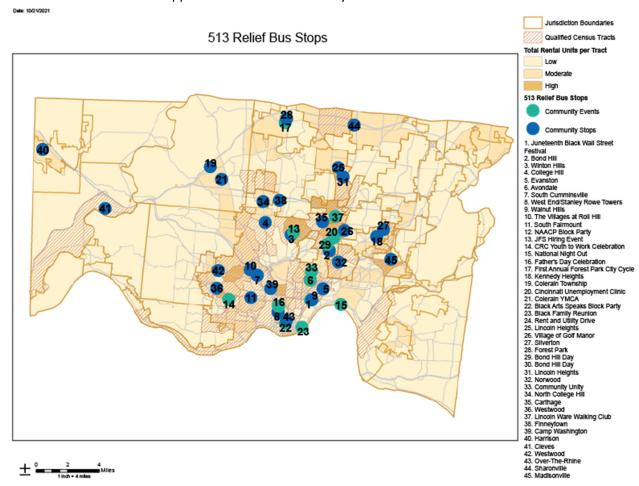
Coalition priorities currently include: PreventionFIRST! Student Use Survey, UMADAOP's Kinship Wrap Around Program, local implementation of Casey's Law, the One-Stop Resource Center, Pre-Arrest Diversion Programming, Cincinnati Fire Department's Alternative Transport Program, the Ohio Opioid Settlement, OhioMHAS State Opiate Response funding for treatment services, the HEALing Communities Study, the African American Engagement Workgroup, the Exchange Project and Narcan Distribution, and the HC ARC Business Response Toolkit.

COVID-19 Response: Throughout 2021, the County continued to combat the COVID-19 public health emergency and its impacts on residents, communities, and businesses. This included implementing programs through the following federal funding sources: CARES Act, Emergency Rental Assistance Program, and American Rescue Plan.

CARES Act: In 2020, Hamilton County received \$142 million in CARES Act funding that was originally set to expire on December 30, 2020 but was extended through 2021. This extension allowed the County to continue several critical programs, such as its comprehensive testing ("Test and Protect") program, and allowed for the launch of several new programs in 2021, including:

513 Relief Bus: In June 2021, the County launched the 513Relief Bus (the Hamilton County Equity and Resources Mobile Tech Bus) to provide resources directly to those who need it most in the communities where these residents live. This mobile effort provides no-cost vaccinations and Hamilton County Job and Family Services is on-site to provide rent and utility relief and other social services. Through October 2, 2021, 520

vaccines had been administered and more than 1,500 residents had been provided economic support services Job and Family Services.



513Relief.org Website: The County developed its 513Relief.org website to serve as a gateway to assistance programs available to residents and businesses. This website provides a one-stop resource for residents to receive updated information on available resources through the County, state of Ohio, and federal government. To date, there have been more than 55,000 visitors to the 513Relief website seeking information on rental assistance, small business grants, and other economic relief services.

Small Business Technical Assistance: The 513 Small Business Assist program is designed to remove barriers that small businesses face when recovering from the effects of the COVID-19 pandemic and navigating local, state, and federal recovery assistance programs. The program, which launched on July 14, 2021, was created given the resource needs identified during the first two rounds of small business assistance grants. Eligible small businesses located in Hamilton County can receive one-on-one support with COVID-19 grant applications, business planning, marketing, access to funding, etc. Through October 2, 208 small businesses had received, or are in the pipeline to receive, technical assistance.

Vaccine Communication and Coordination: The Health Collaborative is coordinating vaccination efforts and providing targeted communications to residents, businesses, and community organizations to promote the availability of vaccinations and help to overcome barriers to vaccination, including vaccine hesitancy.

Food Assistance: Given the increased need for food assistance throughout the pandemic, in 2021, \$1 million was provided to the Freestore Foodbank to reimburse them for their increased costs due to the substantial surge in demand as a result of COVID-19. According to Freestore Foodbank, from March 2020 through January 2021, more than 35 million meals were provided to the region, with nearly half of this allotted to Hamilton County.

3rd Round of Small Business Grants: With recognition of the continued negative economic impacts facing small businesses, a third round of grants was released on September 16. Approximately 1,200 applications were received for this third round of assistance.

Emergency Rental Assistance: As part of the Federal Consolidated Appropriations Act of 2021, Hamilton County was the recipient of \$15.3 million in Emergency Rental Assistance funding. A second allocation of \$20.8 million was authorized through the American Rescue Plan Act. The deadline for spending these funds is September 30, 2022, and September 30, 2025, respectively.

Hamilton County Job and Family Services (JFS) is administering this program and has devoted significant resources to move applicants through the process swiftly but thoroughly. From April 1 through September 30, JFS distributed \$7.8 million through this program, assisting 2,456 households.

CARES ACT PROGRAM RESULTS

This is a snapshot of Hamilton County CARES Act programs results in the community to date and is not meant to be an exhaustive list. Other programs funded include public safety payroll, county departmental COVID-19 expenses, and communications.

RENT & UTILITY RELIEF



TEMPORARY PANDEMIC CHILD CARE



80 child care providers

PERSONAL PROTECTIVE **EQUIPMENT**



pieces of PPE

SMALL BUSINESS RELIEF

ARTS GRANTS

organizations



NONPROFIT ASSISTANCE



WORKFORCE DEVELOPMENT

505 enrolled in rapid re-employment program



SCHOOLS / SCHOOL DISTRICTS

80 schools / school districts reimbursed

5.5M awarded



COMMUNITY PARTNER ASSISTANCE

- · HamCo Mental Health Recovery Services Board = \$2.65M
- HamCo Developmental Disabilities Services = \$500k
- Duke Energy Convention Center = \$1M

COVID-19 TESTING

59.703 community tests



TESTAND PROTECT.

EXPANDED COMMUNITY WIFI

organizations



LOCAL GOVERNMENTS



dispersed to local

CONVENTION & TOURISM



YOUTH ORGANIZATIONS

M awarded

HOMELESS SHELTERING

23,652

DOMESTIC VIOLENCE RESPONSE



COUNTY FACILITY UPGRADES





00000 00

SMALL BUSINESS NAVIGATORS





Capital Investment (Attachment E): The Board's Policy Agenda includes addressing deferred capital maintenance needs of the County. In 2021, the County continued progress toward addressing an estimated backlog of \$250 million in deferred capital by investing in numerous capital projects designed to upgrade the systems and infrastructure of County buildings and assets. These investments include:

Project	Budget
800 Broadway Elevator Monitoring System Replacement	\$225,000
800 Broadway Water Main Replacement	\$100,000
800 Broadway Access Control System Replacement	\$75,000
Communications Center Electrical System Upgrade	\$215,000
Juvenile Youth Center Fire Alarm System Replacement	\$720,000
Justice Center Inmate Water Fountain Repairs	\$150,000
Justice Center Selective Cell Door & Frame Replacements	\$120,000
Justice Center Laundry Air Handling Unit HVEC-C1 Replacement	\$158,000
Justice Center Public Area Only Access Control System Replacement	\$50,000
Justice Center Loading Dock Lift Replacement	\$60,000
Courthouse Boiler Room Safety Maintenance Platform Installation	\$135,000
Courthouse City Ordinance Façade Assessment	\$30,000
Alms & Doepke City Ordinance Façade Assessment	\$30,000
230 E 9 th Taft Law Center Cooling Tower Safety Maintenance Stairway	\$42,000
Installation	
Todd B Portune Center Auditor's Office Limited Carpet Replacements	\$60,000
Todd B Portune Center Air Compressor Replacements	\$61,000
Courthouse, Portune Center, Justice Center and 800 Broadway Sheriff's	\$140,000
Duress Panic Button System Replacement	
Records Center, P&D Field Ops Garage, and Heliport Electrical Arc Flash	\$35,000
Hazard Assessment	

Ongoing projects from prior years include the following:

Project	Budget
Coroner's Office & Crime Lab Construction	\$55,000,000
Courthouse Interior Repairs	\$2,000,000
Courthouse Law Library Improvements	\$678,000
JFS Interior Furnishings (Design)	\$630,000
Courthouse Consolidated Server Room	\$2,466,000
Justice Center Capacity & Recovery Expansion	\$3,158,000
Alms & Doepke Cooling Tower Replacements	\$500,000
Performance Contracting Phase 6	\$14,731,226
Todd B Portune Center Elevator Replacements and Lobby Renovation	\$1,400,000
Courthouse Air Handling Unit B4 Replacement	\$280,000
Patrol Headquarters Furnace Replacements	\$217,000
800 Broadway Fire Alarm Replacement	\$640,000
Courthouse Building Automation System Replacement	\$1,500,000
Juvenile Youth Center Roof Replacement and Masonry Repairs	\$1,840,000
Justice Center Fire Alarm Replacement	\$2,200,000
Communications Center Lobby Renovation	\$200,000
230 E 9 th Taft Law Center Court of Appeals Renovations	\$619,000

2022 Budget Operating Highlights

Expanding upon the progress made in 2021, the 2022 All-Funds Budget includes initiatives designed to support core and mandated services while advancing Board policy direction. Policy direction has been provided through the current Policy Agenda and through specific direction provided over the course of 2021. The recommended budget facilitates progress in areas of COVID-19 relief, public safety, economic and community development, equity and inclusion, development services, management systems, capital investment, and protecting vulnerable populations.

The following sections provide a general overview of various County operations supported by the All-Funds budget. Primarily, the highlights below reflect major policy recommendations or initiatives anticipated to be of interest to the general reader.

The highlights below are not meant to represent the entirety of the All-Funds budget – or even the entirety of a department's budget.

Throughout the following highlights, references are made to General Fund department overviews (GF) and Restricted Fund overviews (RF) of the transmittal (e.g. GF 7, RF 931-005) where the reader can find more detailed information on the expenditure and revenue levels of the County department, and/or fund being referenced in the budget.

COVID-19 Response (ARP Plan - Attachment G)

Continuing the County's Robust COVID-19 Health and Economic Response: Responding to the COVID-19 pandemic will comprise a significant element of County operations for the foreseeable future. The 2022 Recommended Budget continues to allocate substantial resources, made available through the Federal American Rescue Plan Act, toward addressing the health and economic challenges associated with COVID-19. The budget supports the Board's policy direction by allocating federal grant funds as follows:

- Strengthening Public Health Systems \$24,500,000
- Strengthening County Finances and Departments \$33,000,000
- Addressing Negative Impacts \$70,000,000
- Enhancing Community Infrastructure \$19,000,000

While many of the Board-approved programs will be launched in late 2021/early 2022, there are several categories of programs that require more input and expertise to ensure the most effective and transformational use of the funding. Hamilton County will bring together community stakeholders to turn these conceptual programs into recommended programs for the Board of County Commissioner's consideration. Six separate stakeholder groups have been formed to help with the final development of the following programs:

Public Health and Community Resiliency: The stakeholders will define community needs which, when addressed, will facilitate the County's ability to successfully navigate the final stages of COVID-19 to ensure Hamilton County is stronger and more resilient when faced with future public health threats.

Mental Health and Substance Abuse: The stakeholder effort will ensure the community can respond to the increased demand for mental health, behavioral health and substance abuse services spurred by the health pandemic and its associated economic impacts with a focus on preventing teen suicide.

Housing Production and Housing Preservation: The County's ARP funding will be used to help produce new multi-family and single-family affordable housing and help maintain and reinvest in existing affordable housing (both subsidized and unsubsidized).

Homelessness Prevention: Preventing homelessness is less traumatic and less expensive than helping a resident who has become homeless. While significant funding is available through the County, City of Cincinnati, and State of Ohio to help keep people in their homes through rental and mortgage assistance programs, it appears that is not the case when a resident has already lost their home and are "one couch away" from experiencing homelessness. Stakeholder efforts will review best in class programs to help this population of residents.

Workforce Development: While Ohio and Hamilton County's unemployment rate has dramatically improved compared to a year ago, there remain barriers to residents reentering the workforce. For example, lack of childcare providers may be impacting the number of women returning to employment. At the same time, and like many areas of the country, there remains a talent shortage in Hamilton County. This stakeholder effort will focus on reducing identified barriers to entering or re-entering the workforce to help residents become more economically stable and address the talent shortage.

Youth Development: A subset of workforce development dollars will be devoted to helping youth prepare for and find employment opportunities with a strong focus on mentorship. This stakeholder group will focus their efforts on identifying gaps in existing programs, with a focus on ages 14-24.

The following table provides a summary of the ARP-funded programs as approved by the Board of County Commissioners and is included as a component of the All-Funds budget. The Plan contains a reserve balance to allow for future programs and changing community needs. In addition, there is recognition that the funding levels associated with each program described in this report, and the programs themselves, may fluctuate as they are further refined and reviewed when U.S. Department of Treasury's Final Rule is published. Please see Attachment G to read the County's ARP Plan as approved by the Board.

American Rescue Plan Program	Budget	
Strengthening Public Health Systems		
Addressing Emergent Needs and Community Resiliency	\$6,000,000	
Strengthening Behavioral Health, Mental Health and Substance Abuse Programming	\$8,000,000	
Services to Disproportionately Impacted Communities (\$10	million)	
a) Relocation of CPD Gun Range	\$5,000,000	
b) Vulnerable Community Outreach (including the Mobile Tech Bus)	\$5,000,000	
Vaccine Incentives	\$500,000	
Subtotal	\$24,500,000	
Strengthening County Finances and Departm	ents	
Revenue Replacement (public safety)	\$25,000,000	
Capital Improvements - Satellite Office	\$2,500,000	
Premium Pay	\$3,000,000	
County Staffing	\$1,500,000	
EMA Operations	\$1,000,000	
Subtotal	\$33,000,000	
Addressing Negative Impacts		
Housing (\$40 million)		
a) Production	\$20,000,000	
b) Preservation	\$10,000,000	
c) Protection	\$5,000,000	
d) Mortgage Assistance	\$5,000,000	
Workforce Development	\$15,000,000	
Non-Profit Assistance	\$6,500,000	
Small Business Assistance Grants	\$3,000,000	
Hospitality Assistance	\$2,000,000	
Arts and Cultural Assistance	\$2,000,000	

Small Business Back Office Support	\$1,500,000	
Subtotal	\$70,000,000	
Enhancing Community Infrastructure		
Broadband	\$10,000,000	
Sewer / Stormwater	\$9,000,000	
Subtotal	\$19,000,000	
TOTAL	\$146,500,000	
Pay-Go Construction Projects Facilitated through Revenue Replacement		
Banks Lot 28 Construction and Black Music Walk of Fame		
Installation	\$9,000,000	
Consolidated EMA/911 Facility	\$10,000,000	
Pay-Go Construction / Contingency	\$6,000,000	

American Rescue Plan Funding:

The County's ARP Plan includes \$146.5 million in resources which will be targeted to the community over the next four years in the areas such as Affordable Housing, Workforce Development, Small Business Assistance, Non-Profit Assistance, Public Health Infrastructure, and Broadband infrastructure.

Public Safety

Facilitating a safe community has historically been the County's top policy priority. Approximately 75% of the County's general fund budget is allocated to public safety and criminal justice. The system of public safety in Hamilton County includes the Sheriff, the various Courts and their myriad divisions and functions, the Prosecutor, and Coroner/Crime Lab. In terms of budget, these departments comprise approximately \$230 million of the County's general fund – not to mention the various restricted funds operating under each department. The following represents some of the major public safety initiatives planned for 2022.

Operations of the Hamilton County Sheriff (GF 30): The Hamilton County Sheriff is the chief law enforcement agent for Hamilton County. The 2022 All-Funds budget includes resources which fund the major operations of the Sheriff including:

Operation of the Hamilton County Justice Center: The 2022 budget includes funding to staff and operate the Hamilton County Justice Center. Through September of 2021, the Justice Center has averaged approximately 1,145 inmates excluding intake throughout the year. The recommended budget includes funding for an additional 30 corrections officers to support the Sheriff's Peace Officer Academy initiative, detailed later in this transmittal, and to staff the treatment pods in the Justice Center.

Sheriff Enforcement Operations: The 2022 Budget recommendation includes resources to fund patrol services of the Sheriff which includes contracted service to 12 communities in the County as well as the operation of specialized units including: Aviation, Canine, Heavy Weapons, HCPA Honor Guard, HCPA SWAT, Underwater Search & Rescue, Hazardous Device, and Marine Patrol. Enforcement Operations also include: Criminal Investigations, Organized Crime, Regional Narcotics Unit, Intelligence, and Regional Electronic Computer Investigations.

Court Services: The budget includes resources to staff the Sheriff's Court Services operations which includes court security, building security, felony warrant services, prisoner transportation and registration services for convicted arsonists and sex offenders.

Supporting Retention of Staff in the Sheriff's Office Through Certification Training: The Sheriff's 2022 Budget is focused on sustainably enhancing recruitment, retention, and expertise within the organization. The primary initiative is the creation of a new Peace Officer Academy ("POA") to certify Corrections Officers (COs) as Peace Officers. In prior years this training was done by COs on their own time and at their own expense outside of work hours. The new POA will allow up to 20 officers to be trained during work hours in a 5-month class. In exchange for this certification, the COs will commit to remaining in the Sheriff's office for 4 years of service. To allow for this instruction during normal work hours, the Budget includes an additional 20 new COs to be added to the department (\$1.5m personnel cost). The first POA of 19 COs began in October 2021. The total cost for the POA (including additional COs, academy curriculum costs and additional needed equipment) is \$2 million annually.

Coordinating Sheriff Patrol Contracts: The recommended 2022 Budget includes approximately \$12.5 million in revenues accruing from patrol contracts. The County will continue to work with the Sheriff toward the goal of bringing all Hamilton County communities, in which the Sheriff currently patrols, under contract for those services. Currently, the contracts for several communities in western Hamilton County have expired; and three northwestern townships have never been placed under formal contracts for patrol. The County is working with these communities to create a patrol district which will allocate

the cost of patrol services equitably and as cost-effectively as possible. While there is no expenditure specifically budgeted for this initiative, it is likely that the district approach will require a transition period for the County to assume full revenues from the new arrangement.

Continuation of Intelligence Led Policing Efforts: The 2022 recommended budget includes ongoing implementation of two grants, totaling \$1.7 million. Together, these grants will initiate a data driven approach to reducing crime focusing on repeat locations as well as a community oriented, engagement-driven approach to reducing crime in the Village of Lincoln Heights specifically.

Relocation of Lincoln Heights/Evendale Gun Range: The recommended 2022 Budget includes \$5 million in American Rescue Plan funding for relocation of the Lincoln Heights/Evendale Gun Range currently operated by the Cincinnati Police Department. A study is currently underway to assess the feasibility of constructing, and jointly operating, a combined Hamilton County Sheriff/CPD gun range.

Resources for Continued Diversion Programming: The population of inmates in the Hamilton County Justice Center has averaged between 1,100 and 1,300 from 2019 through October of 2021. The Board of County Commissioners, in concert with the judiciary and Sheriff, has continued to take steps to lower the population of the facility by reducing the number of inmates incarcerated for low-level offenses while offering a wide range of treatment and services to reduce recidivism.

In essence, the County has endeavored to treat Justice Center capacity as the scarce resource it is – and to dedicate that capacity, as much as possible, towards the greatest threats to the safety of Hamilton County residents.

The recommended budget continues recent years' progress by investing resources in reentry and diversion programming related to the criminal justice system in Hamilton County. Specifically, the recommended budget includes:

- Approximately \$150,000 in grant funding for continuation of the grant funded Law Enforcement Assisted Diversion program in Cincinnati, Norwood and Colerain Township.
- Implementation of a \$1 million grant for operation of the expanded Quick Response Team (QRT) program operated through the Addiction Response Coalition (RF 002-076).
- Incorporation of Targeted Community Alternatives to Prison (TCAP) grant funding allocated toward the use of electronic monitoring units to facilitate housing of lower-risk inmates outside of the Justice Center, mental health and substance abuse treatment, cognitive behavioral therapy, and other wrap around services for Felony 4 and Felony 5 offenders.
- Up to \$1.46 million (approximately \$925,000 from TCAP described above) for the operation of the Community Alternative Sentencing Center to provide treatment options for DUI and other low-level offenders.
- Applying use of technology, including the increased use of Electronic Mobile Units (EMUs), as an alternative to traditional incarceration for low-risk inmates. \$840,000 is budgeted toward the Court's EMU contract to enable the allocation of 650 to 700 units in 2022 (GF 49).
- Operation of the One-Stop resource center through the Hamilton County Office of Reentry which will continue to connect returning citizens with supportive community resources such as employment and housing (GF 17-Reentry).
- Continuation of specialized dockets within both Common Pleas (GF 42) and Municipal Courts (GF 43) to assist specific populations such as veterans as well as those with mental health, substance abuse issues or women seeking to leave cycles of prostitution and addiction. Of particular note,

- the recommended budget supports the creation of an Administrator for the Felony Drug Court in the Court of Common Pleas to allow for improved oversight of services to program participants and will allow the Court to pursue additional grant funding and Ohio Supreme Court certification.
- The budget includes operation of the new, grant-funded, Assessment Center in Juvenile Court (GF 40) designed to divert youth from detention by providing a pretrial screening assessment and community service connection for youth charged with delinquency and unruly offenses that are heard through official and unofficial case processing. In 2022, the Court will work with law enforcement to create an alternative to detention for case initiation that provides immediate access to assessment and service connections through the Assessment Center.

Advancing the 9-1-1 / EMA Consolidation: The 2022 All-Funds Budget includes funding for a \$10 million capital project to renovate a purchased building to serve as a home for a consolidated 9-1-1 and Emergency Management Agency facility. This new facility will allow for improved coordination between the County's two primary emergency communication entities. Additionally, location of the building in suburban Hamilton County will improve coordination between EMA and smaller political subdivisions. The existing 911 Center will remain as a backup and training center for 911 operations. The current EMA facility is a leased space where the required Emergency Operations Center technological infrastructure is outdated. The interior of this new facility will totally be removed and built out to suit the needs of a modern-day EMA Operation.

Expanded Treatment Services within the Justice Center (GF 30): The recommended 2022 budget includes the opening of 90 additional beds in the Hamilton County Justice Center which will ultimately support the County's ability to offer enhanced treatment services for incarcerated individuals facing issues of substance abuse. The Sheriff has received grant support from HEALing Communities to contract with the Addiction Services Council for an Addiction Coordinator. This position will oversee a Medication for Opioid Use Disorder ("MOUD") pilot program to coordinate care of individuals needing substance abuse medication and other supports within the Justice Center. The pilot program will bring a full time Addiction Coordinator into the Justice Center to coordinate care with the Sheriff's health care provider as well as two part time Peer Mentors for outreach and coordination of connections to treatment upon release. The pilot will run from November 2021-June 2022.

Continued Focus on Preparedness (RF 002-006): The recommended budget supports the Emergency Management Agency's engagement with county and community partners to increase community resilience focusing on effective planning, training and exercises. The agency will also be working with local, state and federal partners to ensure all activities are consistent with community needs, values and expectations to ensure equity in program delivery.

Utilizing the Crime Lab as a Regional Resource (GF 32, RF 002-051): With the opening of the new Hamilton County Crime Lab, the Coroner's Office's budget will include revenue associated with marketing the capacity of the facility as a shared service opportunity for public safety services. Last year, the County saw a 36% increase in out of county autopsy referrals. These are cases referred from neighboring counties in Ohio and Indiana, which pay, on a per case basis, for either a forensic autopsy (\$1,600) or external examination with toxicology (\$750). In addition, recent trends show an increase of in-County autopsies as well as an increase in drug submissions. The Coroner's Office/Crime Lab includes the addition of three staff as part of a longer-term plan to appropriately staff the office in accordance

with the needs of the community and criminal justice system and a focus will remain on enhancing revenues through the provision of shared services.

Continued Animal Shelter Operations (RF 002-005): The 2022 recommended budget includes \$4.1 million to continue a contract with the Cincinnati Animal Care Humane Society to sustainably support the County's Dog Warden Function with the mission of operating the facility as a no-kill shelter. The 2022 subsidy also includes rental of the current facility from the SPCA as well as the cost of needed improvements to that facility. In 2022, the County will continue to plan for long-term facility alternatives for the current shelter.

Community and Economic Development

There are many strengths associated with the multitude of diverse communities that make up the fabric of Hamilton County. Relative to other communities its size, Hamilton County offers a wide array of housing and educational opportunities, relatively low unemployment under a traditional economy and a range of entertainment options. As an urban community, however, Hamilton County faces ongoing issues with public infrastructure and housing stock as well as stressed or declining local business districts. The 2022 All-Funds budget builds upon the Board's recent policy direction to enhance the County's partnership with the 49 jurisdictions in Hamilton County – in particular, first ring suburban communities. The following programs are recommended as a means of partnering with the villages, municipalities, and townships of Hamilton County to provide them with tools to assist in their revitalization efforts.

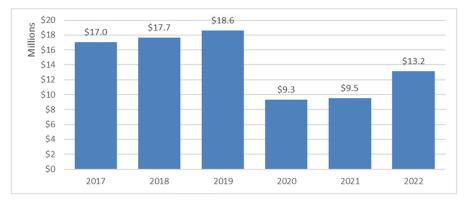
Enhancing Suburban Economic Partnerships (GF 4): The 2022 recommended budget builds upon existing efforts to improve partnerships with Hamilton County communities. For example, federal funds will continue to be made available for the Community and Economic Development Assistance Program (CEDAP), as will be approved through the Community Development Action Plan in early 2022, and the recommended general fund budget will continue to include \$1.5 million for the Community Revitalization Grant program which was initiated in 2021. Both programs provide funding to spur transformative infrastructure projects in the first ring suburbs. County staff will continue to coordinate the deployment of the two programs so that both serve as vital and impactful tools for communities. Additionally, the recommended All-Funds Budget includes two new programs designed to address the economic challenges of first-ring suburban communities:

Community Impact Program: The recommended budget includes \$1 million for a new program aimed at focusing Hamilton County resources within a targeted community (or communities) over a limited time period, resulting in tangible and substantial revitalization impacts. Under the program, targeted communities would choose from a menu of services and resources that may include management coaching and leadership development, code enforcement and home repairs, zoning technical assistance, public safety programs, temporary and/or permanent street improvements, storefront façade improvements, targeted small business outreach, environmental initiatives, and more. Some of the resources will be provided by various County departments, while others will be provided by partner agencies or vendors. In addition to making short term-positive impacts, an emphasis will be made to install processes and policies to ensure continued long-term progress and success by participating communities.

Continuing Investment in Convention/Tourism Sector (RF 002-058): The County's All-funds budget recommendation continues investment in promoting regional tourism and the attraction of conventions in Hamilton County – which in turn support over 70,000 jobs and provide over a billion dollars in annual economic impact. Revenues generated through the County's Transient Occupancy Tax, derived from a 6.5% tax on hotel/motel stays in Hamilton County, go to support debt service associated with bonds issued to fund the renovations of the Duke Energy and Sharonville Convention Centers, and acquisition and demolition of the Millennium Hotel property. Occupancy Tax residual dollars are also allocated to pay capital costs for event space in Blue Ash's Cooper Creek Event Center as well as for promotion and marketing of the region through the Convention and Visitors Bureau through the terms of a Cooperative Agreement with the City of Cincinnati and the Convention Facilities Authority.

The Transient Occupancy Tax which, as of 2019, produced \$18 million in revenues was severely impacted by the COVID-19 pandemic. The same tax produced only \$9 million in 2020. Fortunately, due to sound planning, the County's Transient Occupancy Tax reserve balance has remained solid and allowed the fund to weather the storm as receipts for 2021 and projections for 2022 are beginning to improve.

COUNTY TRANSIENT OCCUPANCY TAX



Continuing Support for Economic Development Partners (GF 4): The Board of County Commissioners partners with several entities to carry out its policy vision surrounding economic development. These partners include:

HCDC (\$958,000): The County partners with HCDC to carry out its core economic development work which includes implementing its incentives such as Enterprise Zones and Community Reinvestment Areas, initiating business corridor studies, business coaching, conducting business retention visits as well as implementing specifically defined programming targeted toward second-stage growth companies. In addition, HCDC has been instrumental in assisting the County in carrying out the work associated with the CARES Act related to small business grants and technical assistance.

The Port (\$2,800,000): Hamilton County contracts with the Port to oversee the realestate aspects of strategic economic development which is a vital component of attracting jobs and investment to a relatively built-out urban County. Leveraging the County's dollars, the Port provides strategic financing tools for major projects and

implements the County's \$2 million site-readiness program to bring large tracts of land under public control.

Regional Economic Development Initiative "REDI" (\$250,000): The County provides an annual allocation of \$250,000 to the Regional Economic Development Initiative, or REDI, to serve as the County's primary marketing engine for economic development and to leverage the tools of various State of Ohio programs, such as JobsOhio, for the benefit of Hamilton County.

Continuing LandBank Activities (RF 002-010): In order to return properties to productive use, eliminate blight and help communities of Hamilton County achieve their economic and community development goals, the recommended budget continues to presume allocation of 5% of delinquent tax collections toward the operations of the Hamilton County Land Reutilization Corporation ("LandBank"). The 5% collection brings in approximately \$2 million annually to fund LandBank operations. As of October 2021, the Landbank had: Sold 156 properties (43 Residential Buildings, 9 commercial buildings, and 104 vacant land) and acquired 171 properties (9 Residential Buildings, 13 Commercial Buildings, and 149 vacant land). Operation of the LandBank is overseen by a separate Board consisting of the County Treasurer, the three County Commissioners, and representation from the City of Cincinnati, municipal league, townships and the real estate industry.

Advancing Banks Lot 28 Development and the Cincinnati Black Music Walk of Fame: The recommended budget contains \$9 million in capital funding for the build-out of Lot 28 on the Banks and, in particular, development of the Cincinnati Black Music Walk of Fame a project which will recognize the historic contributions of Black musical artists to the national and world music scene.

Creating a New Office to Focus on the Unique Needs of Small Businesses (GF 4): The Board of County Commissioners continues to place a strong emphasis on the success of small business in Hamilton County. The County will build on the recent relationships established and lessons learned during two COVID-19 grant programs and continue to support small businesses. An allocation of \$100,000 is recommended to better equip HCDC to focus on the effective marketing and delivery of existing services to small businesses, as well as an expansion of resources made available by HCDC and the County. Potential expanded resources include additional business coaching and educational opportunities, marketing assistance, and the continued streamlining and improvement of County services, such as permitting, licensing, and procurement, to ensure strong customer service of existing and new businesses.

The County and HCDC will utilize various tools to ensure any resources made available to small businesses are truly accessible to owners and employees. An expanded email listserv has already resulted in 1,200 applications being submitted for the County's third round of small business grants under the CARES Act. Additionally, HCDC and the County will continue to develop relationships and trust with small businesses at the neighborhood level. Finally, the County will continue to build upon its small business website to be launched in 2021 to provide a clearinghouse of small business assistance and resources.

Small Business Assistance Grants: \$3 million of the County's American Rescue Plan funding has been allocated for providing assistance to Hamilton County small businesses which were negatively impacted by COVID-19. This funding may be advanced into an earlier program delivered in 2021 in which case the

Administration will work with the Board on prioritizing ARP resources for small business assistance in 2022.

Strengthening Community Infrastructure: \$10 million of the County's American Rescue Plan funding will be allocated toward enhancing access to, and affordability of, broadband services in Hamilton County. An assessment will be performed in 2022 to identify any areas of broadband infrastructure deficiency for affordability or when compared to industry standards for download and upload speeds.

\$9 million has been allocated, through the American Rescue Plan, to address strategic wastewater and stormwater infrastructure needs of the County.

Creating a New Grant for Community and Business Waste Reduction (RF 002-002): Hamilton County R3Source (formerly known as Recycling and Solid Waste District) is adding a new grant in 2022. The R3Source Infrastructure Grant is a competitive grant available to communities, schools, non-profit organizations, and for-profit businesses to help build waste reduction infrastructure and promote sustainable business operations in Hamilton County, Ohio. Grants will be available from \$10,000 to \$30,000 and require a minimum 25% match from the organization requesting funding. All grant funds must be utilized, and projects must be fully operational within two years of receiving grant. Examples of potential grant projects include:

- Wasted food reduction (e.g., equipment to build local food rescue infrastructure)
- Composting (e.g., equipment to implement or expand composting infrastructure or facilitate community organics collection)
- Equipment to build reuse infrastructure (reusable take out containers, lending libraries)

Supporting Development through Parking Infrastructure (RF 946-013): The recommended budget includes the expansion of County parking infrastructure into the Over the Rhine/Findlay Market area to support the operations of the market and OTR community while concurrently assisting with traffic flow associated with FC Cincinnati games at TQL Stadium.

Protecting Vulnerable Populations

County government in Ohio is responsible for numerous programs to protect the most vulnerable residents in the community including those with disabilities, the elderly, abused, neglected or dependent children, and the economically disadvantaged. The 2022 recommended All-Funds budget includes funding to support the provision of programming to these and other at-risk populations in the County. Included among these programs are those designed to:

Continue 513Relief Programming: The 2022 Recommended Budget includes the aforementioned American Rescue plan funding provided to Hamilton County. A substantive portion of the County's plan involves the delivery of services to vulnerable populations in the community. \$5 million is included in the County's ARP plan for vulnerable community outreach and the 513Relief program. While some of the specific programming is still to be developed, this includes, at a minimum, continued operation of the 513Relief mobile program in 2022 with an emphasis on delivery of services to Hamilton County residents in their community and continued distribution of Emergency Rental and Mortgage Assistance funding while those dollars remain. The recommended budget also includes funding, through JFS, for

the hiring of 5 full-time program managers to operate to operate the economic assistance elements of 513Relief programming.

Support the Operations of Job and Family Services (RF 002-009, -023, -039, -060; 003-001): The All-Funds budget includes the resources necessary to fund the major divisions of Hamilton County Job and Family Services (JFS), including:

Children Services: Including operation of 241-kids hotline, investigation of abuse, neglect and dependency cases, recruiting/training adoptive and foster families, implementing kinship care programming, providing trauma informed care services for children and families, and providing services to older youth. Children services also includes those programs designed to ensure healthy outcomes for young children and infants such as working with Cradle Cincinnati to promote the County's Safe Sleep Program.

Child Support: Establishing and enforcing child support orders, establishing paternity, and enforcing child support.

Workforce Development: Operating the OhioMeansJobs Center and helping customers find employment.

Adult Protective Services: Operating 421-LIFE elder abuse hotline, filing applications and appeals for people with disabilities seeking Supplemental Security Income.

Client Services: Providing cash, food. Child care, and Medicaid assistance to eligible clients.

Please see Attachment H for a more in-depth description of specific programs being operated through JFS including: emergency assistance programming, kinship care, Safe Sleep initiatives, Fatherhood programming, public assistance, child support, workforce retention efforts, 513 relief programming and diversity and inclusion initiatives.

Protect Children in the County (RF 003-001): As detailed above, the recommended 2022 All-Funds budget assumes the consolidation of the current Children Services levies which will be presented at the ballot in November of 2021. Presuming passage of that ballot initiative, the County will continue to invest approximately \$80 million of local dollars, annually, in services for the protection of abused, neglected and dependent children in Hamilton County including support of the staff and caseworkers assisting those children on a day-to-day basis. This entails investment in services designed to:

- Address the increasing levels of trauma faced by children,
- Provide enhanced behavioral health services to children,
- Invest in supportive services for older children aging out of the child welfare system,
- Increase kinship stipends to facilitate familial placements of at-risk children
- Address the issue of family homelessness,
- Strengthen support services for children involved in domestic violence,
- Support staff through increased training/development and workload management

Create a New Office Within JFS to Support and Streamline Youth Programming: In 2022, JFS will create a three member Office of Youth Services team to coordinate and manage a span of youth services. The services will include those funded with approximately \$3 million in Levy dollars, TANF, WIOA, ARP, and other funds. The staff will manage existing, expanded, and new services on this front

with summer youth and WIOA youth services being examples of existing services. These staff will design, update, and coordinate these funding streams and associated contracts to act holistically and assess options to expand and leverage these services for greater impact to community youth. Their efforts will result in relatively seamless service delivery across geography, income, demographic, and need subsets. Services will be provided via contract and not directly delivery by JFS staff.

The County will also invest resources to ensure that the programs detailed above are marketed and promoted in a coordinated manner to publicly emphasize the activities of the County in this critical space.

Implement the Workplans of the County's Voted Social Service Levies: In addition to the work of the Children's Services Levy described above, the recommended All-Funds budget facilitates the funding of those agencies which carry out the work of the County's voted property tax levies. 2022 is the final year of the five-year levy period for three levies: the Indigent Care, Senior Services and Mental Health levies. These levies will be up for renewal in November 2022 and will undergo reviews by the Tax Levy Review Committee earlier in the year. The levies provide critical social services to county families as detailed below and included in the 2022 All-Funds Budget:

Senior Services Levy (RF 003-006): The majority of services within the levy are provided through a contract with Council on Aging for the administration of the Elderly Services Program. The levy also provides for Adult Protection Services (421-LIFE) through Job and Family Services and assistance to elderly veterans through the Veterans Service Commission. New in this levy cycle is support for senior patient navigation services, senior homeless respite care and a senior care-for-caregivers program. (\$26M in tax revenue)

Mental Health Levy (RF 003-003): The Mental Health and Recovery Services Board develops and manages a continuum of mental health, addiction, and prevention services linking over 20,000 individuals annually with care. The levy has not been increased since 2003 and it has been utilizing fund balance for a number of years to maintain service levels. (\$35M in tax revenue)

Health and Hospitalization (Indigent Health Care) Levy (RF 003-004): In addition to supporting indigent medical care at University of Cincinnati Medical Center and Cincinnati Children's Hospital Medical Center, the levy provides for inmate medical costs; recovery supports through the Mental Health and Recovery Services Board, Off the Streets and Court Clinic's Alternative Interventions for Women program; the County's TB Control program; homeless health care (through Strategies to End Homelessness); charitable pharmacy (through St. Vincent de Paul); the County's blood borne pathogens program; and support for the County's Oral Care Coalition. (\$42M in tax revenue).

Other Commissioner approved County-wide levies include Developmental Disabilities Services, Family Services and Treatment and the Cincinnati Zoo and Botanical Gardens. The ballot and TLRC review schedule for the County's voted levies is included as Attachment I to this transmittal.

Continue the Clerk's Legal Help Clinic (GF 46): The 2022 recommended budget continues to include funding for operation of the Clerk of Court's legal help clinic to provide education, resources and limited legal advice to those with limited resources.

Enhance Indigent Defense (GF 47): The recommended budget includes the assumption of full-cost reimbursement, through the State, for indigent defense through the Hamilton County Public Defender's Office. The recommended budget also includes the addition of 8 attorneys in the Public Defender's Office to improve service levels, provide for more effective client representation and more effective caseload management while reducing assigned counsel costs by approximately \$600,000.

Management Systems

During 2022, Hamilton County will continue to refine and improve its management and administrative systems to ensure more efficient and coordinated operations. Specifically, the budget supports:

Improved State/Federal Legislative Coordination (GF 2): The recommended 2022 All-Funds Budget recognizes the increasing interaction between the operations and finances of the County and legislative decisions at the State and Federal levels. The activism of the federal government as it relates to COVID-19 response and clean water regulation; as well as legislative initiatives at the State level, from funding for Indigent Defense, vaccination regulations, the County's role and economic development, and the recent opioid settlement, not to mention coordination needs on matters such as the State Capital Bill, all speak to the need for the County to ensure it maintains a coordinated and aggressive government affairs effort.

The recommended All-Funds Budget includes approximately \$110,000 (salary and benefits) for the addition of a Government Affairs Manager to coordinate the legislative and regulatory interests of County departments and the Board of County Commissioners and to serve as a liaison between the County and its contracted government affairs partners at the state and federal level. As the position is initiated, cost-sharing amongst the General and Restricted funds will be assessed given the relative benefit of the position to various functional areas of the County.

Innovation Improvements Through the Court of Appeals (GF 41): The Court of Appeals budget contains \$110,500 (salary and benefits) for the creation of a Director of Strategic Management and Cross-Court Innovation. As the County exits from the COVID-19 pandemic, this position will assess the current state of coordination amongst the courts and Court of Appeals and make recommendations for service improvements to the public, streamline case management and promote access to justice for diverse and pro se litigants. The position will be funded for two years, through the County General Fund, prior to being assumed by the State of Ohio through grant funding.

Improvements to Critical Technology Systems: As a component of the Administration's 2022 workplan, which is driven by the Board-approved budget, the Administration will begin financial planning for replacement of the County's Finance System and Jail Management System. While these systems have yet to be bid, the budget provides for \$3.3 million, in reserve, for replacement of the County's Finance System. Additionally, the County submitted a request to the "State Capital Funding for County Jail Facilities" grant program for \$1.2 million for the initial planning phase of the Jail Management System replacement. The planning process for these system replacements, in 2022, will be based upon current funding set aside for the Finance System and the prospective grant award for JMS.

Enhanced Coordination Between the County's Purchasing and Inclusion Systems (GF 2): The recommended budget contains funding for investment in a new technology system to better coordinate small and minority business recruitment efforts with the procurement activity of the County.

Benchmarking the County's Personnel Policies, Procedures and Practices (GF 2): In 2022, the Administration will contract with the Workforce Innovation Center to perform a comprehensive review of the County's personnel policies to benchmark them against best-in-class practices for attracting and retaining talent.

Development Services

The County's building and development process is the front-door to development in the County. Over the past three years, the County has averaged over 5,200 permits processed, averaging a total of \$1.2 billion in value, through its permit counter.

In addition to building permitting, the County has a wide range of responsibilities related to development including zoning administration, floodplain management, community planning, stormwater management, road and bridge construction and inspection, snow and ice removal on County roads, and maintenance of fire hydrants throughout the County. The following items reflect a sample of key areas within the County's development services functions, included in the budget for 2022.

Reinventing the County's Development Permit Process (GF 29): The Planning and Development Department (P+D) has been working with CAGIS to complete an overhaul of the permitting system for most stormwater, flood, building, planning, zoning, and subdivision processes.

The Board of County Commissioners approved a Technology Fee on December 14, 2016, to pay for the automation of development workflows and incidental technology improvements. The 2022 Budget retains that fee, supporting the ability of the system to go live sometime late in the 1^{st} quarter to early 2^{nd} quarter of 2022.

Transforming with Technology:

CAGIS Edge will allow customers to submit plans and documents, schedule inspections, pay for services, and obtain all approvals without leaving their home or office anytime of the day. This will also allow plan reviewers and permit technicians to review and process applications anywhere with web access.

Beyond the workflow enhancements, these improvements will fundamentally change the customer experience. Primarily, it should eliminate the need for customers to come downtown to file, pick-up and or pay for permits. However, it will also add greater transparency to the process with new online

tracking and reporting tools tied to the online GIS system. Customers will also receive greater notification throughout the process, but still be able to communicate with staff as necessary. Ultimately CAGIS Edge should facilitate quicker turnaround times while still maintaining all required reviews and inspections.

Maintaining a Safe and Effective County Road System (RF 002-024, -025, -026): The County's 2022 All-funds budget includes, as a portion of the County Engineer's total budget, \$18.2 million in restricted funds for the maintenance, inspection and repair of approximately 500 miles of county roads and associated roadway features such as striping, signage, guardrail, and storm water appetences, including 180 signalized intersections and the 421_bridges in Hamilton County. The County Engineer has established an interactive dashboard detailing the condition of each bridge and culvert in the County.

The \$5 permissive auto tax, enacted by the County in 2018 and included in the All-Funds budget, will generate approximately \$3.7 million annually with a portion of those revenues supporting local road projects and the remaining portion supporting the completion of the planned Western Hills Viaduct project either directly or through added bonding capacity.

Continuing the Provision of Hydrant Repair and Stormwater Services (RF 002-019, -057, -072):

The County's Water Rotary Fund is based upon a charge levied to all water users in the unincorporated areas, generating approximately \$1.7 million annually. The fund exists to maintain the 18,500 fire hydrants in the unincorporated areas of the County and to provide for water line extensions in these areas. The County provided repair service to 425 hydrants in 2019 and 504 in 2020 and the budget includes funding for a similar workload in 2022.

In addition, through an assessment on unincorporated properties, the recommended budget contains approximately \$2 million to address approximately 140 stormwater issues within the County's jurisdiction annually.

Oversight of the Metropolitan Sewer District (GF 57): The recommended budget contains necessary funding to allow the County to effectively carry-out its role as principal of the Metropolitan Sewer District. These resources ensure the Board of County Commissioners is sufficiently advised on matters related to the consent decree, financial management and other areas consistent with the Board's governance position under the 1968 MSD Management Agreement.

Inclusion and Equity

Over the past several years, Hamilton County has made substantial efforts to enhance systems of inclusion and equity within its operations. This has entailed the creation of the Department of Economic Inclusion and Equity in 2018 and the hiring of a director to lead these efforts. The Department was created to accomplish several purposes including the enhancement of the County's hiring and procurement processes as it relates to diverse populations. Additionally, the Department was designed to expand the County's services to at-risk populations or those otherwise disconnected from the benefits offered through County programs. In 2021, the County expanded this office by hiring a

Community Engagement Administrator to ensure that County services were delivered fairly to all populations and communities in the County.

In 2022, the Administration proposes strengthening the compliance capabilities of the Department to assist County departments in meeting procurement goals and to better connect the small, minority and women owned business ecosystem to County procurement opportunities.

Strengthening Compliance and Coordination (GF 2): The 2022 All-Funds Budget includes the addition of a Compliance Officer under the Department of Economic Inclusion and Equity to provide for more consistent oversight of, and assistance to, departments seeking to enhance utilization of diverse business interests in their procurement efforts. The position will also work closely with the Purchasing Department to ensure communication channels are open between departments and the MBE/WBE vendors seeking to work on County projects.

Additionally, the All-Funds budget includes funding for the implementation of the Office of Family Voice to provide mentoring and assistance to families having their first experience with the child welfare system.

Finalizing the County's Economic Disparity Study (GF 2): The 2022 recommended budget includes funding for concluding the County's economic disparity study and \$250,000 earmarked in the general fund reserve toward early implementation of any recommendations which may advance inclusion efforts prior to the Study's conclusion.

Human Capital

Addressing Strategic Compensation Issues: The 2022 recommended budget provides for a 3% general wage adjustment to non-bargaining County employees. As detailed in the table below, wage adjustments for staff have been generally keeping pace with market over the past three years. From 2010 through 2018, however, wage adjustments lagged the market by just under 16%.

The Administration has been working with independent offices and agencies, throughout 2021, to review market compensation issues relative to departmental spending trends and overall sustainability and some of those adjustments have already been incorporated into the 2022 recommended budget.

As it relates to Board of County Commissioner departments, the recommended budget also includes funding to bring the compensation plan of Board departments in-line with appropriate markets in both the public and private sector. A comprehensive compensation study is in process and will be completed in the 4th guarter of 2021. Results and recommendations associated with this study will be forwarded to

the Board through a separate communication outside of this Budget recommendation. As part of implementing the compensation study results, the Human Resources Department will conduct a pay equity analysis to ensure that there is gender and racial pay equity in the workforce for the performance of the same or similar jobs as well as pay transparency with regard to the manner in which pay rates are determined for various jobs.

	Employee Increases			Pay Schedule Adjustments		
Year	BOCC ¹	Market ²	DOL/CPI-U ³	Year	BOCC⁵	Market ⁶
2010	0.0%	2.5%	1.6%	2010	0.0%	1.8%
2011	0.0%	2.8%	3.2%	2011	0.0%	2.1%
2012	0.0%	2.9%	2.1%	2012	0.0%	1.9%
2013	3.0%	2.9%	1.5%	2013	2.0%	2.0%
2014	3.0%	3.0%	1.6%	2014	2.0%	2.0%
2015	0.0%	3.0%	1.0%	2015	0.0%	2.0%
2016	3.0%	3.0%	1.3%	2016	2.0%	2.0%
2017	0.0%	3.0%	2.1%	2017	0.0%	2.0%
2018	1.5%	3.1%	2.4%	2018	0.0%	2.1%
2019	2.0%	3.2%	2.3%4	2019	0.0%	2.2%
2020	3.0%	2.9%	1.4%	2020	0.0%	2.2%
2021	3.0%	3.0%	5.3%	2021	3.0%	2.2% (Est)
Total '10- '21	18.5%	32.3%	25.8%	Total '10- '21	9.0%	24.5%

Percent BOCC employees are behind market

13.8%

^{1 –} Percentages of salary increases under the Board of County Commissioners

^{2 –} Market rate increase reported by World at Work Budget Survey for exempt salaried employees (includes COLAs and Merit)

^{3 –} Percent changed in the Department of Labor reported Consumer Price Index adjusted for urban workers

^{4 -} Estimated CIP-U derived from 2019, First-half CPI-U minus 2018, Second-half CPI-U

^{5 –} Percent the minimum and maximum rates for each pay grade in the pay schedule were adjusted

^{6 –} Percent pay schedules were adjusted as reported by World at Work

As part of implementing compensation study results, the Human Resources Department will conduct a pay equity analysis, in 2022, to ensure that there is gender and racial pay equity in the workforce for the performance of the same or similar jobs as well as pay transparency with regard to the manner in which pay rates are determined for various jobs.

Labor Relations (GF 2): The County will begin negotiations with the following collective bargaining units in late 2021/2022

EMPLOYER & BU DESCRIPTION	BARGAINING UNION	APPROX # EMPLOYEES	EXPIRATION OF CBA	2021-2022 Negotiation Activity	
Sheriff - Enforcement Officers (Enforcement Officer, Court Service Officer, Sheriff Corporal, Range Officer, Evidence Tech, Enforcement Clerk, Law Enforcement Investigator)	Hamilton County Sheriff's Association	297	12/31/23	Currently	
Sheriff - Corrections Officers (Corrections Officer, Corrections Cadet)	Hamilton County Corrections Officers Association	301	12/31/23	negotiating wage reopeners only for period beginning	
Sheriff - Corrections Supervisors (Corrections Sergeant, Corrections Lieutenant, Corrections Captain)	Hamilton County Deputy Sheriffs Supervisors' Association	40	12/09/23	1/1/2022. All other contract provisions remain unchanged.	
Sheriff - Benevolent Employees of Hamilton County Sheriff (Non-management Employees & Sheriff Maintenance Workers (2019))	Benevolent Employees of Hamilton County Sheriff	141	12/31/23		
Sheriff - Enforcement Supervisors (Sheriff Sergeants & Lieutenants)	Fraternal Order of Police/OH Labor Council	42	12/31/21	Will be engaged in full negotiations	
Sheriff - Enforcement & Court Services Captains	Fraternal Order of Police/OH Labor Council	7	12/31/21	Will be engaged in full negotiations	
BOCC - County Facilities (Facility Maintenance Workers 2, HVAC Technician, HVAC Technician Lead)	International Union of Operating Engineers (IUOE), Local 20	18	12/31/22	Will be negotiating a successor agreement prior to expiration of current CBA	
BOCC - County Facilities (Maintenance Repair Workers 1 & 2 and Groundskeepers)	International Union of Operating Engineers (IUOE), Local 20	15	12/31/22	Will be negotiating a successor agreement prior to expiration of current CBA	
BOCC - Communications Center (Communications Officers)	Communication Officers of Hamilton County	54	12/31/21	Full negotiations underway	

BOCC - Job & Family Services (Various job titles)	AFSCME, Ohio Council 8, Local #1768	579	12/31/22	Will be negotiating a successor agreement prior to expiration of current CBA
BOCC - Planning & Development (Equipment Operators 1, 2 & 3, Mechanic & Administrative Assistant)	AFSCME, Ohio Council 8, Local #1093	10	12/31/22	Will be negotiating a successor agreement prior to expiration of current CBA
Paul Brown Stadium - Stadium Facilities Security - Stadium Facilities Security Specialists 1 & 2	International Union of Operating Engineers (IUOE), Local 20	6		Full negotiations underway
Paul Brown Stadium - Building Trades (Carpenter, Electrician, HVAC Technician, Mechanic 2, Painter, Plumber, Stadium Facilities Repair Specialist, Stadium Turf Technician, Groundskeeper, Custodial Worker 2, Administrative Assistant, Building Services Supervisor and PC Specialist 2)	International Union of Operating Engineers (IUOE), Local 20	20	12/31/21	Will be engaged in full negotiations upon expiration of wage reopener 12/31/21
BOCC - County Facilities (Building and Senior Building Managers)	International Union of Operating Engineers (IUOE), Local 20	7	12/31/22	Will be negotiating a successor agreement prior to expiration of current CBA

Staff Development and Retention (GF 2): The 2022 All-Funds Budget will provide additional opportunities for employee development by identifying promotional pathways in specific job classifications, and identifying specific knowledge, skills and abilities required for advancement. The Recommended Budget also operationalizes specific recommendations of the County's Employee Advisory Committee which met, over the course of 2021, to identify opportunities for an improved culture and morale within the County organization. Specifically, the 2022 Recommended Budget includes:

- Restoration of the County's Tuition reimbursement program which was suspended years ago during the Great Recession. \$100,000 is budgeted for implementation as of July 2022 following an update to the policies and procedures which govern this program.
- Continued participation in NACo's High Performance Leadership course for an additional 20 employees.
- A pilot program designed to prepare Maintenance Repair Workers for the higher-level Facilities Maintenance Worker and to serve as a pathway for career advancement.
- \$150,000 in funding to support an assessment and pilot program to address downtown parking needs of County employees. An employee task force will be convened in early 2022 to discuss options for addressing this issue with recommendations and a pilot program to commence by mid-year.

Capital Investment

Continues Investment in Deferred Maintenance (GF 6): The 2022 All-Funds Budget includes \$3 million in funding to advance priority capital initiatives in the County including the following deferred capital maintenance projects:

Estimated	Project
Amount	Description
\$19,000	A&D Annual Façade Monitoring Assessment
\$48,000	800 Broadway Annual Façade Monitoring Assessment
\$78,500	800 Broadway Sub-Basement Storage Platform Structural Repairs
\$27,500	Courthouse Annual Façade Monitoring Assessment
\$375,000	Courthouse Arc Flash Hazard Mitigation
\$390,000	Courthouse Brass Entry Door Repairs
\$25,000	Portune Center City Ordinance Façade Assessment
\$103,000	Portune Center Basement Concrete Beam Restoration
\$243,000	Portune Center Arc Flash Hazard Mitigation
\$25,000	230 E 9 th Taft Law Center City Ordinance Façade Assessment
\$120,000	230 E 9 th Sump Pump and Drain Replacements for Sub-Basement
\$274,000	Justice Center Ongoing Cell Door & Frame Replacements
\$223,000	Justice Center Underground Fuel Tank Replacement
\$189,000	Justice Center Germicidal/HEPA Unit Replacements in the Medical Pod
\$210,000	Communications Center Asphalt Resurfacing
\$50,000	Plumbing System Condition Assessments (TBPC, 230 E 9 th , 250 WHT, Patrol HQ, P&D Garage)
\$600,000	Funding for Other Departments Requests – Project List TBD

In addition, the All-Funds budget includes a broader Capital Improvement Plan identified later in this document (Attachment E). It should be noted that the included CIP is a plan only. Only those projects within the Plan, specifically authorized by the Board of County Commissioners, will proceed to design and construction. Of note, CIP projects currently in the design phase include:

- Lobby and elevator renovation within the Todd Portune Center
- Patrol Headquarters Furnace Replacement
- Justice Center Fire Alarm Replacement
- Juvenile Youth Center Roof
- 800 Broadway Fire Alarm System
- Court of Appeals Flooring Replacement
- Panic Alarm System Replacement

Initiating County Satellite Operations: The 2022 recommended budget includes, within the County's ARP plan, \$1.5 million for build-out of satellite space to accommodate the remote needs of employees and customers.

Budget Risks

As always, there are internal and external are risks associated with the County's ability maintain a structurally balanced budget.

- The County will need to remain cognizant of the recent rise in inflation as reported by the US Department of Labor. Inflation is currently trending at 5.4% versus an average annual rate of 1.86% over the prior eleven years. Inflation impacts the cost of goods and services, deteriorates the real impact of wage growth and, as such, could impact the County's efforts to address market compensation as well as negotiations with bargaining units.
- During late 2021/2022, the County will begin negotiations with a number of collective bargaining units which ultimately could impact personnel costs throughout the County.
- An economic downturn, spurred by the pandemic or through other macroeconomic factors, could reduce revenue and strain County finances.
- Inability to attract and retain employees, on the most significant macro-economic trends currently facing the County, could result in the dual problem of forcing wage increases while reducing service levels and quality of service across County operations.
- The County saw significant growth in sales tax revenue in 2021. To the degree this revenue growth was reflective of federal stimulus activity, the County could see a revenue slow-down in years to come.
- The degree to which departments adhere to budgeted spending plans will play an important role
 in keeping the County's budget structurally balanced in a manner that does not require radical
 spending, service or budget reductions in the future.

Acknowledgements

Developing the County's budget entails the collective work of numerous County employees. First and foremost, I would like to thank Assistant County Administrator for Budget and Finance, John P. Bruggen for his leadership in coordinating development of the Budget. I would also like to thank Assistant County Administrator, Holly Christmann for her work leading many of the County's operational departments. I wish to thank all of the members of the Budget team including: Lisa Anderson, Camden Bentley, Cheryl Floyd, Rob Wagner and Lisa Webb. Thanks also to the County leadership team and staff who contributed to this budget transmittal including Frank Spataro, Bridget Doherty, Amy Story, Phil Beck, Robert Bell, James Noyes, Joe Feldkamp, Brad Johnson, Trina Jackson, Ralph Linne, Jill Williams, Nick Crossley, Andy Knapp, Marc Von Allmen, Margie Weaver, Michael Patton, Kevin Holt, Sarah Adams, Lynne Riehle, Ellen McCartney and Joe Paul. I would also like to thank Theresa Giglio for all of her ongoing help which made this budget possible and the JFS staff responsible for the printing of the document.

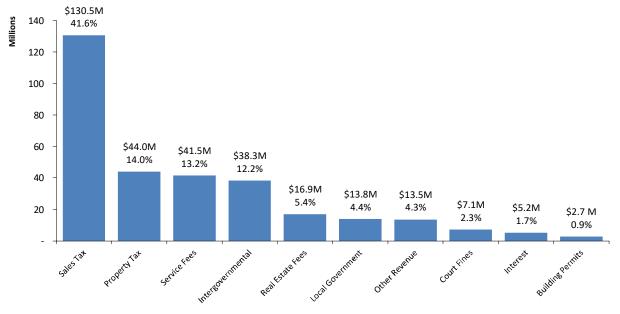
Finally, I would like to thank the Board of County Commissioners for its policy guidance and, the Department Heads, Elected Officials and fiscal staff who provided input into this process, and, most importantly, the employees of Hamilton County for their continued passion and diligence in delivering services to the citizens of our community.

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2022 Recommended Sources

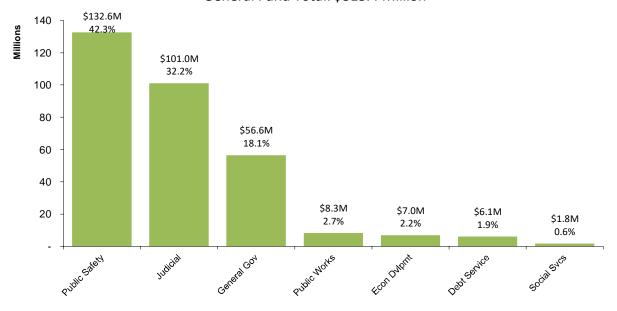
General Fund Total: \$313.4 Million



The "other revenues" category includes various reimbursements, transfers from restricted funds, auction proceeds, licenses, refunds, and unclaimed money.

2022 Recommended Uses

General Fund Total: \$313.4 Million



Projected General Fund Reserve

2022 Recommended Budget (in thousands)

Following is a review of progress against the Board goal of a general fund reserve of 15% of ongoing expenses. The projected reserve balance for 2021 is at 21.1% as of October projections, but the recommended reserve for 2022 falls to 19.6%. The higher budget recommendation in 2022 raises the reserve requirement by \$3.4 million.

Total 2022 budget expenditures	\$313,438
Reserve requirement: 15% of ongoing expenditures	\$47,016
Reserve balance, 12/31/20 (15.7% of 2020 budget)	\$43,547
Budgeted reserve balance, 12/31/21 (15% of 2021 budget)	\$43,640
Projected reserve balance, 12/31/21 (21.1% of 2021 budget)	\$61,471
Recommended reserve balance, 12/31/22 (19.6% of 2022 budget)	\$61,471

Reserve Detail, December 2020-December 2022

Cash balance, 12/31/2020	\$123,222
LESS: Encumbrances, 12/31/2020	(13,978)
LESS: Board of Elections reserve balance	(7,737)
LESS: Pop-up items/Facility systems	(9,500)
LESS: Reserve for potential litigation/audit expenses	(43,000)
LESS: Reserve for policy priority items	(4,450)
LESS: Reserve for payroll/retirements	(1,010)
Reserve balance 12/31/2020	\$43,547
PLUS: 2021 projected revenue	320,116
LESS: 2021 projected expenditures	(312,985)
PLUS: Release of earmarks against 2020 balance (for items in projections)	10,793
Projected reserve balance 12/31/2021	\$61,471
PLUS: 2022 recommended revenue	313,438
LESS: 2022 recommended expenditures	(313,438)
Recommended reserve balance 12/31/2022	\$61,471

Revenue by Department - General Fund

Administrator's Recommended Budget

Department	2020 Actuals	2021 Budget	2021 Projected	2022 Admin Recommend
Auditor	194,865,748	201,323,290	227,466,163	217,672,620
Board of Elections	2,062,291	27,500	27,500	1,467,500
Clerk of Courts	8,346,143	11,229,261	9,160,580	9,867,548
Commissioners & County Admin	46,427	38,500	125,924	46,500
Communications Center	99,981	60,000	85,555	156,000
Contracts and Subsidies	-	100,000	-	-
Coroner	841,260	1,184,500	1,046,521	1,345,500
County Facilities	127,968	124,800	643,200	120,084
Court of Common Pleas	1,284	-	-	-
Court of Domestic Relations	105,589	185,500	183,760	190,000
Debt Service	180,000	40,000	52,500	50,000
Economic Development	244,466	242,604	269,188	245,420
Juvenile Court	2,980,737	2,792,000	2,968,678	2,792,000
Metropolitan Sewer District	7,650,412	3,990,501	3,750,000	4,117,000
Municipal Court	163,843	143,563	143,563	131,820
Non-Departmentals	7,329,548	7,197,790	7,493,750	7,502,160
Planning and Development	3,087,022	3,417,430	3,306,256	3,417,430
Probate Court	1,604,347	1,646,000	1,646,000	1,670,000
Probation	1,060,851	557,344	700,763	676,356
Prosecutor	2,312,484	2,162,150	2,456,558	2,412,960
Public Defender	14,521,016	19,226,782	20,598,796	25,812,353
Recorder	3,844,350	3,190,000	4,250,000	3,500,000
Sheriff	19,558,608	21,507,320	20,370,770	21,232,000
Treasurer	18,615,680	10,113,224	13,234,724	8,802,450
Veterans Service Commission	145,761	210,000	135,361	210,000
Total	\$289,795,817	\$290,710,058	\$320,116,109	\$313,437,700

Expenditures by Department - General Fund

Administrator's Recommended Budget

Department	2020 Actuals	2021 Budget	2021 Projected	2022 Admin Recommend
Auditor	1,947,319	2,029,592	2,056,733	2,124,433
Board of Elections	10,230,128	8,339,231	9,282,008	9,839,837
Clerk of Courts	10,971,199	13,008,840	11,989,190	12,302,190
Commissioners & County Admin	4,052,426	5,557,842	6,017,293	6,497,187
Communications Center	8,719,298	11,193,681	11,142,243	11,997,926
Contracts and Subsidies	5,822,318	8,279,606	8,458,135	8,702,457
Coroner	5,563,091	6,549,614	6,511,037	7,554,269
County Facilities	13,955,741	19,839,171	19,648,435	21,348,626
Court of Appeals	42,987	50,060	65,059	251,744
Court of Common Pleas	9,767,782	11,328,241	11,131,984	12,508,050
Court of Domestic Relations	3,558,495	4,024,397	3,918,339	4,244,792
Court Reporters	2,750,769	2,883,492	2,660,229	2,849,333
Debt Service	6,246,146	6,390,000	6,290,000	6,050,000
Economic Development	2,104,006	5,720,720	5,219,766	6,979,055
Juvenile Court	16,593,329	20,897,365	22,000,891	23,447,654
Metropolitan Sewer District	3,160,565	3,996,587	3,758,962	4,117,484
Municipal Court	6,547,805	6,651,539	6,641,813	6,865,156
Non-Departmentals	6,371,023	5,768,644	27,406,627	11,752,697
Planning and Development	2,501,068	3,251,362	3,959,148	3,413,899
Probate Court	3,428,475	3,578,638	3,577,815	4,023,483
Probation	10,044,299	10,590,885	10,383,851	10,434,878
Prosecutor	15,019,770	15,212,061	15,733,259	16,080,454
Public Defender	19,026,224	23,525,502	23,117,499	24,108,102
Recorder	1,227,108	1,257,112	1,218,258	1,305,487
Sheriff	56,173,918	88,469,280	88,710,711	92,174,963
Treasurer	877,848	1,036,050	1,036,048	1,349,202
Veterans Service Commission	940,297	1,280,405	1,049,846	1,114,344
Total	\$227,643,432	\$290,709,917	\$312,985,182	\$313,437,700

Employees by Department - General Fund

Administrator's Recommended Budget

	2020 Budgeted	2021 Budgeted	2022 Adm Rec'd	Variance
Department	Employees	Employees	Employees	2021-22
Auditor	17.75	17.70	17.40	(0.30)
Board of Elections	44.40	44.40	44.40	-
Clerk of Courts	177.00	177.00	176.80	(0.20)
Commissioners & County Admin	52.01	52.76	58.75	5.99
Communications Center	6.33	6.33	6.33	-
Coroner	58.57	61.00	64.00	3.00
County Facilities	81.50	84.50	90.50	6.00
Court of Appeals	-	-	1.00	1.00
Court of Common Pleas	66.75	79.75	83.75	4.00
Court of Domestic Relations	51.60	48.80	48.80	-
Court Reporters	38.00	38.00	34.75	(3.25)
Juvenile Court	250.69	249.69	252.64	2.95
Metropolitan Sewer District	2.65	2.65	1.65	(1.00)
Municipal Court	93.50	95.50	98.50	3.00
Non-Departmentals	3.90	3.90	3.90	-
Planning and Development	40.10	40.20	44.95	4.75
Probate Court	39.91	39.41	41.30	1.89
Probation	130.09	141.05	132.00	(9.05)
Prosecutor	185.16	165.58	166.82	1.24
Public Defender	151.00	154.00	162.00	8.00
Recorder	19.00	19.00	19.00	-
Sheriff	821.00	845.66	876.00	30.34
Treasurer	5.30	5.50	10.00	4.50
Veterans Service Commission	11.15	11.15	11.15	
Total	2,347.36	2,383.53	2,446.39	62.86

Five-Year Plan General Fund Overview

The County's General Fund Five-Year Plan is a tool for projecting the structural balance of the County's budget over time. It should be stressed that the Five-Year Plan is a projection only and does not account for the numerous operating and financial decisions made on an annual basis to bring the County's budget into balance. As such, it is not unusual for a County's Five-Year Plan to show negative balances in the out-years as revenue and expenditure assumptions project out over longer periods of time.

The current Five-Year Plan shows structural balance in 2022 with relatively minor, model-driven, imbalances in the years 2023-2026.

The tables below detail major expenditure and revenue drivers over the planning period. As indicated, major expenditures drivers continue to be personnel costs, health care and contractual services.

EXPENSE DRIVERS, 2023-2027

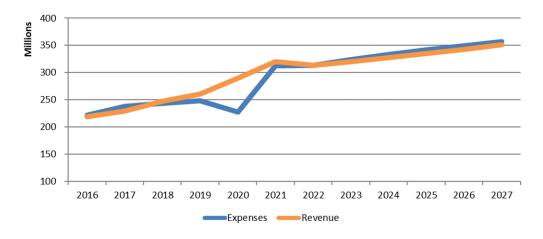
Expense Area	2023	2024	2025	2026	2027
Compensation	2.6%	2.6%	2.6%	2.6%	2.6%
Healthcare	2.0%	4.0%	5.0%	5.0%	5.0%
Contracts	1.1%	1.4%	1.4%	1.4%	1.4%
Utilities	1.0%	1.0%	1.0%	1.0%	1.0%
Repair & Maintenance	0.7%	7.3%	6.9%	1.1%	1.1%
Insurance (Liability)	2.0%	0.0%	0.0%	0.0%	0.0%
Other Expenses	0.9%	0.9%	0.9%	0.9%	0.9%
Capital Outlay	3.0%	2.0%	2.0%	2.0%	2.0%
Transfers	7.8%	4.3%	0.2%	0.3%	0.3%

REVENUE DRIVERS, 2023-2027

Revenue Area	2023	2024	2025	2026	2027
Sales Tax	2.0%	2.0%	2.0%	2.0%	2.0%
Property Tax	0.5%	2.0%	0.5%	0.5%	0.5%
Casino Tax	0.5%	0.5%	0.5%	0.5%	0.5%
Interest Earnings	20.0%	20.0%	20.0%	20.0%	20.0%
Local Government Fund	3.0%	1.5%	1.5%	1.5%	1.5%
Transfer Tax/Recording Fees	1.6%	1.6%	1.6%	1.6%	1.6%
Public Defender Reimbursement	3.0%	5.0%	5.0%	5.0%	5.0%
Sheriff Patrol Reimbursement	2.5%	2.5%	2.5%	2.5%	2.5%
Auditor/Treasurer Fees	3.0%	3.0%	3.0%	3.0%	3.0%
Indirect Cost Plan	2.0%	2.0%	2.0%	2.0%	2.0%
Rollback/Homestead	-0.5%	-0.5%	-0.5%	-0.5%	-0.5%
Building/Planning Fees	1.5%	1.5%	1.5%	1.5%	1.5%
Court Fees/Fines	0.0%	1.0%	1.0%	1.0%	1.0%
Other Intergovernmental	0.5%	0.5%	0.5%	0.5%	0.5%
Other Service Fees	3.0%	3.0%	3.0%	3.0%	3.0%
All Other Revenue	0.0%	0.0%	0.0%	0.0%	0.0%

The graph shown below illustrates the County's Five-Year Plan. Of note, the graph shows the reduction in expenditures spurred by COVID-19 in 2020 and the associated fact that revenue did not fall as anticipated. The County provided compensation to employees who were subject to furloughs or layoffs during this time period by restoring most salary losses associated with those actions in 2021.

EXPENSES & REVENUES, 2016-2027



2022 Revenues

The 2022 All-Funds Budget utilizes revenue forecasts based upon historical trends, inflation projections and recognition of any modification to any revenue sources (e.g., known fee increases, changes in reimbursement rates, etc.). The Budget Office develops revenue estimates in concert with various offices of the County. For example, the Budget Office collaborates with the County Treasurer on estimates related to revenues from interest earned on idle investments of the County and with the County Auditor on revenues related to Property Transfer Fees.

The most significant revenue variable for the County during 2022 will continue to be performance of sales tax which now comprises 40% of the County's general revenue stream. The 2022 revenue environment continues to presume only 2 mills of property transfer fees after that fee, applied to property transfers in the County, was reduced from 3 mills in early 2021.

Of note, revenues in 2021 were driven by historically strong sales tax growth. While this is a positive dynamic in terms of the County's financial position, it should be recognized that a portion of the spending driving this revenue growth may, in fact, be a temporary result of economic activity related to federal COVID-19 stimulus. Attachment J to this transmittal includes two articles highlighting the link between recent federal stimulus and temporary unemployment assistance on consumer spending and durable goods consumption. The articles project a drop in consumer spending as these benefits leave the system. The sales tax estimate for 2022, and for the five-year plan, utilizes more cautious assumptions versus directly averaging recent trends into future growth projections.

2022 Expenditures

In 2022, General fund expenditures continue to be driven by personnel costs, health care and contractual services. From a functional perspective, public safety and criminal justice dominate the County's financial picture comprising approximately 70% of budgeted expenditures. General Government services comprise 18% of budgeted expenditures with public works and economic development making up a total of just under 5% of the budget. Debt service continues to comprise a very manageable portion of the budget at just less than 2%.

Five Year Financial Plan, 2022-2027

2022 Administrator's Recommended Budget (in thousands)

	2023	2024	2025	2026	2027	2016 Actual	2017 Actual	2018 Actual	2019 Actual
EXPENSES	2023	2024	2023	2020	2027	Actual	Actual	Actual	Actual
by Category	2.60/	2.60/	2.6%	2.6%	2.60/	122.260	147.057	151 220	156 027
Compensation Healthcare	2.6% 2.0%	2.6% 4.0%	5.0%	5.0%	2.6% 5.0%	132,260 20,802	147,957 22,585	151,339 23,623	156,927 26,523
Contracts	1.1%	1.4%	1.4%	1.4%	1.4%	28,280	27,599	28,909	26,323
Utilities	1.1%	1.0%	1.0%	1.4%	1.0%	4,590	4,887	5,039	4,937
Repair & Maint	0.7%	7.3%	6.9%	1.1%	1.1%	2,809	3,542	2,917	3,377
Insurance (Liab.)	2.0%	0.0%	0.0%	0.0%	0.0%	345	3,342	340	3,377
Other Expenses	0.9%	0.9%	0.0%	0.0%	0.0%	12,929	11,534	11,086	11,035
Capital Outlay	3.0%	2.0%	2.0%	2.0%	2.0%	1,957	1,273	1,510	1,428
Transfers	7.8%	4.3%	0.2%	0.3%	0.3%	1,957	18,016	1,510	16,914
	7.0/0	4.370	0.270	0.570	0.570				
TOTAL						222,211	237,766	243,877	248,505
EXPENSES									
by Function									
Public Safety	2.2%	2.4%	2.5%	2.5%	2.5%	85,962	104,276	108,338	108,552
Judicial	2.2%	2.5%	2.6%	2.6%	2.6%	72,791	77,674	79,853	85,553
General Gov't	1.7%	2.7%	2.7%	1.9%	1.9%	44,103	37,939	37,264	37,874
Public Works	1.7%	1.8%	1.9%	1.9%	1.9%	7,007	7,807	7,169	6,568
Debt Service	31.9%	14.1%	0.0%	0.0%	0.0%	6,608	6,448	7,091	6,214
Economic Dev	-0.6%	0.9%	0.9%	0.9%	0.9%	3,919	1,809	2,427	2,133
Social Services	1.2%	1.3%	1.4%	1.4%	1.4%	1,822	1,814	1,735	1,611
TOTAL						222,211	237,766	243,877	248,505
REVENUE									
Sales Tax	2.0%	2.0%	2.0%	2.0%	2.0%	80,441	80,474	78,639	83,111
Property Tax	0.5%	2.0%	0.5%	0.5%	0.5%	36,845	36,961	39,309	38,913
Casino Tax	0.5%	0.5%	0.5%	0.5%	0.5%	4,775	4,715	4,858	4,981
Interest Earnings	20.0%	20.0%	20.0%	20.0%	20.0%	7,181	7,519	13,682	17,344
Local Govt Fund	3.0%	1.5%	1.5%	1.5%	1.5%	11,671	11,794	12,362	12,895
Trans/Recording Fees	1.6%	1.6%	1.6%	1.6%	1.6%	14,813	15,721	15,815	19,617
Public Def Reimb	3.0%	5.0%	5.0%	5.0%	5.0%	9,261	7,876	9,250	11,731
Sheriff Patrol Reimb	2.5%	2.5%	2.5%	2.5%	2.5%	-	7,645	9,138	11,993
Aud/Treas Fees	3.0%	3.0%	3.0%	3.0%	3.0%	5,910	6,219	6,506	6,792
Indirect Cost Plan	2.0%	2.0%	2.0%	2.0%	2.0%	4,222	4,297	5,278	5,153
Rollback/Homestead	-0.5%	-0.5%	-0.5%	-0.5%	-0.5%	4,247	4,228	4,391	4,375
Bldg/Planning Fees	1.5%	1.5%	1.5%	1.5%	1.5%	2,944	3,142	2,515	3,525
Court Fees/Fines	0.0%	1.0%	1.0%	1.0%	1.0%	14,645	13,910	13,522	14,101
Other Intergovernmt'l	0.5%	0.5%	0.5%	0.5%	0.5%	8,711	10,058	17,331	6,131
Other Service Fees	3.0%	3.0%	3.0%	3.0%	3.0%	9,051	10,535	11,541	11,523
All Other Revenue	0.0%	0.0%	0.0%	0.0%	0.0%	4,157	4,766	3,316	8,439
TOTAL						218,874	229,861	247,453	260,624
SURPLUS/(GAP)						(3,337)	(7,905)	3,575	12,119

Five Year Financial Plan, 2022-2027

2022 Administrator's Recommended Budget (in thousands)

2020	2021	2022	2023	2024	2025	2026	2027
Actual	Projected	Adm Rec	Forecast	Forecast	Forecast	Forecast	Forecast
129,073	169,614	183,870	188,669	193,593	198,646	203,831	209,151
29,361	30,396	29,329	29,915	31,112	32,668	34,301	36,016
27,048	39,411	37,068	37,485	38,010	38,542	39,082	39,629
4,677	5,973	5,750	5,808	5,866	5,925	5,984	6,044
3,631	6,682	7,420	7,472	8,021	8,571	8,665	8,760
438	534	556	567	567	567	567	567
11,244	11,963	21,918	22,118	22,319	22,522	22,727	22,935
619	1,350	2,055	2,117	2,159	2,202	2,247	2,291
21,551	47,063	25,470	27,467	28,660	28,730	28,802	28,877
227,643	312,985	313,438	321,618	330,308	338,373	346,206	354,270
88,371	127,140	132,635	135,527	138,768	142,248	145,836	149,535
82,731	95,487	101,035	103,301	105,855	108,602	111,433	114,348
40,326	68,705	56,578	57,548	59,080	60,669	61,830	63,020
6,387	8,483	8,327	8,469	8,623	8,786	8,952	9,123
6,246	6,290	6,050	7,981	9,107	9,108	9,108	9,109
2,104	5,220	6,979	6,937	6,996	7,056	7,117	7,178
1,478	1,661	1,833	1,855	1,878	1,904	1,930	1,957
227,643	312,985	313,438	321,618	330,308	338,373	346,206	354,270
105,431	135,000	130,500	133,110	135,772	138,488	141,257	144,083
39,843	44,762	43,970	44,190	45,073	45,298	45,525	45,752
3,892	5,300	4,900	4,925	4,949	4,974	4,999	5,024
14,994	9,446	5,199	6,238	7,485	8,981	10,777	12,931
12,873	14,100	13,800	14,214	14,427	14,644	14,863	15,086
21,389	21,719	16,866	17,133	17,406	17,684	17,967	18,256
14,442	20,307	25,722	26,494	27,819	29,210	30,670	32,204
11,584	12,071	12,300	12,608	12,923	13,246	13,577	13,916
7,115	7,401	7,236	7,453	7,677	7,907	8,144	8,389
6,866	6,998	7,350	7,497	7,647	7,800	7,956	8,115
4,397	4,889	5,087	5,062	5,036	5,011	4,986	4,961
3,087	3,306	3,417	3,469	3,521	3,574	3,627	3,682
11,073 16,208	11,551 10,062	12,317 10,511	12,317 10,567	12,440 10,623	12,565 10,681	12,690 10,739	12,817 10,797
8,754	8,944	8,793	9,057	9,328	9,608	9,896	10,797
7,847	4,262	5,469	5,469	5,469	5,469	5,469	5,469
289,796	320,116	313,438	319,801	327,595	335,137	343,142	351,674
203,730	J20,110	313, 1 30	J13,001	JE1,333	333,±31	J-J,172	JJ1,077
62,152	7,131	-	(1,818)	(2,713)	(3,236)	(3,064)	(2,596)
0-,-0-	- , = 0 =		(=,0±0)	(=,, ±0)	(-,)	(5,55.)	(=,555)

Economic Outlook

The macro-economic outlook for a region or community impacts many of the underlying assumptions related to the County budget. Some of the County's major revenue streams (sales tax, property transfer fees, transient occupancy taxes, interest earnings, etc.) are directly related, in the short term, to economic activity and federal monetary policy. Please see Attachment K for a more detailed assessment of the economy's impact on County revenue sources. Population, labor force participation, housing vacancy, building permits and business start-ups are individual factors that reflect local economic trends. The following is a summation of data examined in the development of this budget that provides an overall snapshot of regional economic performance.

Employment: The amount of Hamilton County residents included in the labor force (those that are either employed or looking for employment) and the unemployment rate have both been trending in a positive direction since June 2021. The unemployment rate in Hamilton County as of August 2021 was 5% and the labor force totals approximately 418,000. This compares favorably to the annual average unemployment rate for 2020, which was just under 8%, but is still above the average annual rate in 2019 of just under 4%. The labor force was comparable in 2020 with an annual average of approximately 416,000 but dipped to a relative low in May of 2021 at approximately 399,000 (Bureau of Labor Statistics). The data summarized below, generally, points to an economy recovering from the pandemic but trending in a favorable direction.

Vacancy Rates: Multifamily vacancy rates in the Greater Cincinnati region have declined in 2021 to 4.5% after staying relatively stable around 6% from 2018-2020 (Lee & Associates). This may be due to a slowdown in production of units. Office vacancy rates for the region are still increasing in 2021 but the increase has slowed compared to 2020. The overall vacancy rate was just over 20% in the second quarter of 2021, which is the highest rate since 2018. The region's industrial vacancy rate has been more stable, recorded at just under 5% in the second quarter of 2021 (Cushman & Wakefield).

Building Permits: The total number of building permits related to the construction of new housing units in the Greater Cincinnati region is up in 2021 compared to 2020 and 2019 and is as high as it has been since before the great recession. In August 2021, there were 5,751 year-to-date permits for new housing units, two-thirds of which were for single unit structures. 2020 had 4,796 permits at the same time, while 2019 only had 3,742. The 105 permits in 2021 for five-unit or more structures were nearly double the amount in 2020 and triple the amount in 2019 (US Census Bureau). Locally, Hamilton County's Department of Planning and Development issued a total of 4,193 permits through the third quarter of 2021. This is over a 10% increase compared to 2020. Besides the relative slowdown in 2020, 2019 and 2021 will have the highest number of permits issued in the past 25 years (Hamilton Count Planning & Development).

Business Startups: Businesses startups, tracked nationally by registrations for federal tax identification numbers and locally by vendor registrations, are still at very high levels. There were approximately 425,000 startups tracked nationally in August of 2021, which is lower than the all-time high of over 550,000 in July of 2020, but still higher than all months before June 2020 (US Census Bureau). Local vendor registrations for 2021, which is required for any entity making taxable sales, were at approximately 1750 businesses through August. The number of vendor registrations at this time of year in 2020 was approximately 1550, and approximately 1250 in 2019 (Hamilton County Auditor).

The following is an excerpt from the September 8th Beige Book from the Federal Reserve Bank of Cleveland:

"Economic activity grew solidly, albeit at a somewhat slower pace than in the previous reporting period. Customer demand was solid for firms across a broad range of industries. That said, supply constraints limited many firms' ability to keep up with growing demand. This challenge was particularly acute for homebuilders, manufacturers, and auto dealers, many of which reported shortages and delays in receiving key items. Staff levels increased modestly, despite reports of strong customer demand. Labor shortages remained intense, and many firms raised wages for new hires and current employees. Reports of rising nonlabor costs and prices were widespread. Firms generally attributed the higher prices to the persistence of supply chain disruptions and worker shortages. Firms were generally upbeat that customer demand will remain strong during the rest of the year, but they were less optimistic that labor shortages and supply chain disruptions would abate enough to alleviate some of the upward pressure on wages and input costs."



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General Fund Department Overviews

The two-page department overviews that follow are provided in order of department number.

The index below may be used to navigate by department name and functional area.

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Dept 02 Commissioners & County Administration

Sources Auction Proceeds, Master Bid Service Contract, and Seasongood Grant

Uses The Board of County Commissioners (BOCC) lead, listen to its citizens and elected officials, compromise, and develop a consensus on priority issues to improve the county. County Administration is an extension of the county commissioners to assist in expediting the goals and objectives of the county commissioners. This includes the offices for Budget and Strategic Initiatives, Purchasing, Inclusion and Equity, Communications, and Human Resources.

ORC Chapter 305 & 307, Board of County Commissioners - Generally and Powers

	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Revenues	3,294,198	1,051,201	1,152,596	135,017	49,520	30,708	46,228	46,427	125,924	46,500	50,000
Expenses	4,242,507	3,743,219	3,722,247	3,749,225	3,992,188	4,329,098	4,285,504	4,052,426	6,017,293	6,447,187	6,600,000
Personnel	2,981,046	3,167,274	3,186,238	3,184,272	3,484,987	3,818,264	3,847,338	3,719,178	4,540,669	5,167,821	5,300,000
Non-Personnel	1,261,461	575,946	536,010	564,953	507,201	510,834	438,166	333,248	1,476,624	1,279,366	1,300,000
Employees	40.93	40.59	41.47	43.95	45.05	48.15	46.80	52.01	52.76	58.75	58.75

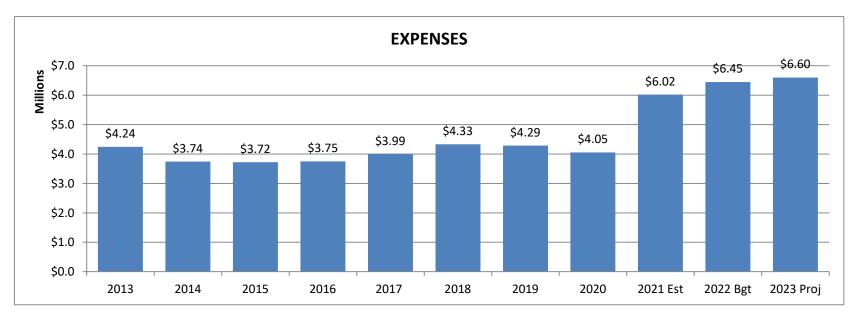
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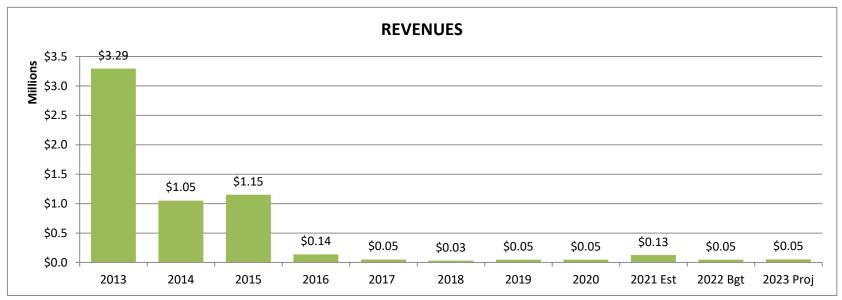
For 2022, Human Resource is adding four new positions in the JFS section, which is reimbursed by the County's Indirect Cost Plan. BOCC/Admin is adding an Inclusion Compliance Specialist and Government Affairs Coordinator. Increases to estimates and the 2022 budget are attributed to the expansion of the Office of Inclusion and Equity (including a disparity study) and increased needs within the Communication Office. Other increases include the implementation of the new Commission agenda system and sign language services. Other 2022 expenses include new PCs, software licensing, trainer certification, advertising, and a drug screening program for Human Resources. BOCC/Admin need to replace two obsolete copiers.

2021 revenue estimates show a slight increase due to CARES Act reimbursements and a disparity study reimbursement from the sewer district. 2013-15 revenues included indirect costs which now are part of Non-Departmentals.

Employee counts have grown since 2013. In earlier years, this was to replenish staffing levels that were eliminated during the 2008-09 recession. More recently, new positions support programs and offices for inclusion and equity, communications, economic development, and grant management, as well as additions in the JFS human resources area. All JFS HR positions are reimbursed through the indirect cost plan.

Dept 02 Commissioners & County Administration





Dept 04 Economic Development

Sources Reimbursements from the County Engineer, Metropolitan Sewer District, and Environmental Services for membership dues with the OKI Regional Council of Governments.

Uses Contracts with economic development partners HCDC, The Port, REDI Cincinnati, and the OKI Regional Council of Governments, as well as grants for site readiness with The Port, and community revitalization with County jurisdictions.

ORC Section 307.07 - Office of economic development, ORC 307.64 - Appropriating moneys from tax levies for economic development

	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Revenues	72,528	37,648	174,355	180,728	154,325	238,558	250,493	244,466	269,188	245,420	249,101
Expenses	2,103,958	1,641,195	2,907,604	3,919,188	1,808,720	2,426,809	2,132,763	2,104,006	5,219,766	6,979,055	7,983,121
The Port	700,000	700,000	1,700,000	2,700,000	700,000	700,000	700,000	910,000	2,800,000	2,800,000	2,800,000
HCDC	806,000	653,000	703,000	703,000	550,546	839,806	905,872	764,500	900,000	1,058,000	1,058,000
OKI	111,309	111,542	265,492	266,188	266,507	267,002	268,561	269,506	269,766	271,055	275,121
REDI Cincinnati	270,000	135,000	200,000	250,000	250,000	250,000	200,000	160,000	250,000	250,000	250,000
Other Programs	216,649	41,653	39,112	-	41,667	370,000	58,330	-	1,000,000	2,600,000	3,600,000
Employees	3.70	0.75	0.65	-	-	-	-	-	-	-	-

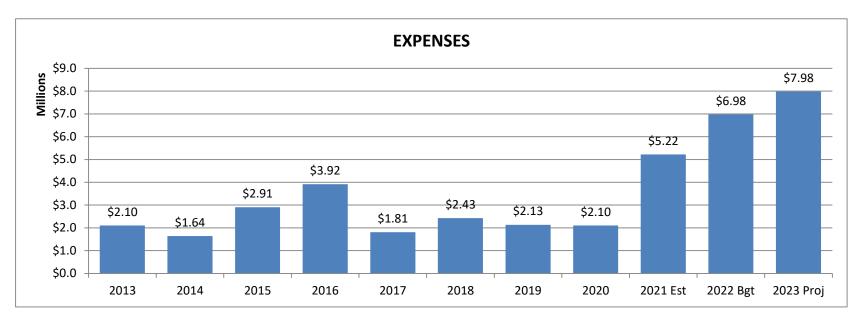
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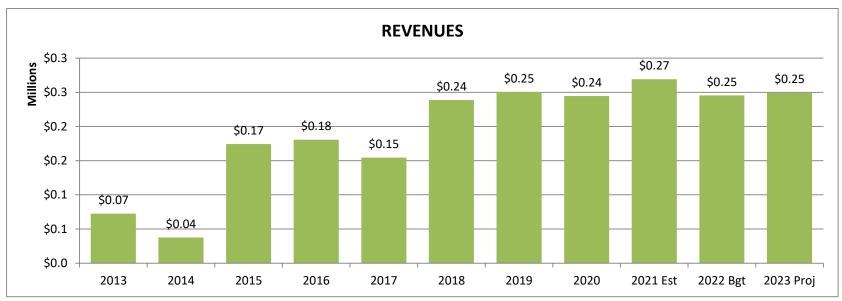
The County's economic development strategy includes the use of three primary organizations: HCDC, The Port, and REDI. Each of these organizations provides a specific purpose related economic development: HCDC performs most of the County's basic work related to economic development incentives, business retention activities, small business loans and business incubator services; The Port serves as the primary real estate development entity for the County; REDI is the primary organization focusing on job attraction efforts for the County and the region and the direct link to JobsOhio. In addition to these services, the budget includes up to \$2 million in site readiness funding for The Port to address a scarcity of sites suitable for larger developments.

In 2021, the County launched its community revitalization grant to provide funding for transformational projects, with priority given to first ring suburbs. The 2022 budget builds upon these efforts to improve partnerships with communities through the addition of three initiatives: \$100,000 devoted to a small business office; and \$1 million for a program to concentrate Hamilton County resources in specific communities over a limited time period, resulting in tangible and substantial revitalization impacts.

From 2013-15, Economic Development included the administrative costs for the lodging tax program (reimbursed from the tax) and allocations of a portion of County Administration staff. In 2017-19, funding was provided to the Transportation Improvement District via this department.

Dept 04 Economic Development





Dept 06 County Facilities

Sources Rent of county property, sale of real estate, reimbursement of service to other agencies

Uses County Facilities provides a safe physical environment for Hamilton County departments and agencies by managing and maintaining three million square feet of property across 18 facilities owned by the County.

ORC Chapter 307, Section 307.02 Methods for providing county facilities.

	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Revenues	1,832,491	1,832,491	2,061,022	153,926	665,395	140,984	175,953	127,968	643,200	120,084	120,100
Rent	224,044	224,044	161,705	115,449	116,421	115,688	123,783	117,800	120,384	120,084	120,100
Sale of Real Estate	-	-	-	-	-	-	-	-	506,137	-	-
Reimbursements	1,608,446	1,608,446	1,899,317	38,477	548,975	25,295	52,169	10,168	16,680	-	-
Expenses	14,069,463	14,069,463	13,985,333	14,279,607	14,287,775	13,242,684	13,761,092	13,955,741	19,648,429	21,348,626	21,845,700
Personnel	4,527,034	4,527,034	4,720,202	4,838,776	5,064,277	5,265,426	5,555,322	5,827,865	6,317,973	7,009,789	7,220,100
Non-Personnel	8,337,873	8,337,873	7,582,548	7,793,331	8,723,498	7,977,258	8,205,771	8,127,876	13,330,456	14,338,837	14,625,600
Transfers	1,204,556	1,204,556	1,682,583	1,647,500	500,000	-	-	-	-	-	-
Employees	72.00	68.50	70.50	69.50	69.50	69.50	75.50	81.50	84.50	90.50	90.50

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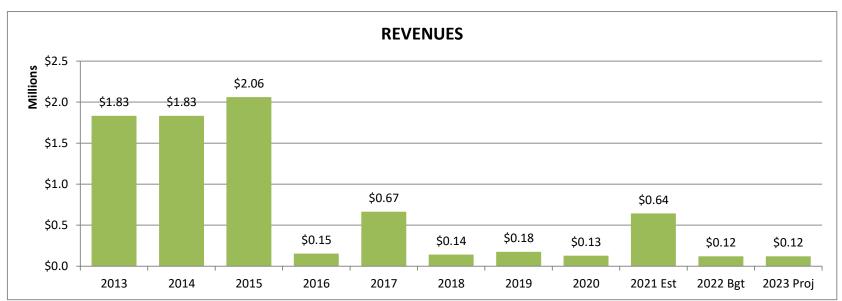
The 2022 Facilities budget includes \$1.0M+ to address a backlog of facilities maintenance projects (bringing the annual appropriation to \$3M, the level at which it had been funded a decade ago), as well as \$200K+ for ongoing maintenance of the downtown campus. Personnel increases include a project manager (moved from County Administration and fully reimbursed from project proceeds), two electricians (addressing issues for the Justice Center and Emergency Management), a painter, a custodian for the juvenile corrections center, and a maintenance repair worker for the patrol headquarters (approved mid-year 2021).

2021 increases reflect investment in maintenance and repairs of \$2.83M, crime lab operating costs of \$722K, reimbursed JFS maintenance of \$450K, and additional growth across utilities, supplies, and contract services. Facility cleaning was restored to five days per week, and semi-annual window cleaning resumed. Personnel increased by \$850K, including two new personnel to support the crime lab and one to support the animal shelter. In 2019-20, new positions included three project managers, a data analyst, two maintenance repair workers, a plumber, painters and plasterers for Courthouse restoration, and real property specialist. Recent additions restore personnel to 2012 levels (still 50 positions below 2008 counts).

Facilities revenue through 2015 included the department's portion of the indirect cost plan (mostly services to JFS). 2017 reimbursements include Sheriff discretionary funds for a jail kiosk project. 2021 includes the sale of easements to Duke Energy and the City of Cincinnati.

Dept 06 County Facilities





Dept 07 Communications Center

Sources Telecommunications charges for services from non-general fund departments. These services include telephone, network support with routers, switches, cabling, servers, and other information technology hardware and software support.

Uses Telecommunications services that include phone system support, fiber optic cabling and network switch support. The budget also includes the general fund subsidy to the 911 Emergency Call Center (under transfers below).

ORC Section 307.01 - County buildings, offices, equipment.

	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Revenues	65,424	54,435	61,941	67,213	67,883	68,269	62,466	99,981	85,555	156,000	100,000
Expenses	4,734,760	3,319,533	3,955,378	4,633,382	4,932,136	6,268,419	6,569,750	8,719,298	11,142,243	11,962,926	13,637,807
Personnel	621,807	635,350	616,686	645,958	640,019	543,168	575,697	509,726	526,733	606,006	787,807
Non-Personnel	763,324	724,183	838,693	684,175	742,117	625,250	831,807	709,573	815,510	856,920	850,000
Transfers	3,349,628	1,960,000	2,500,000	3,303,250	3,550,000	5,100,000	5,162,246	7,500,000	9,800,000	10,500,000	12,000,000
Employees	8.58	8.58	8.58	7.58	8.58	7.58	6.58	6.33	6.33	6.33	6.33

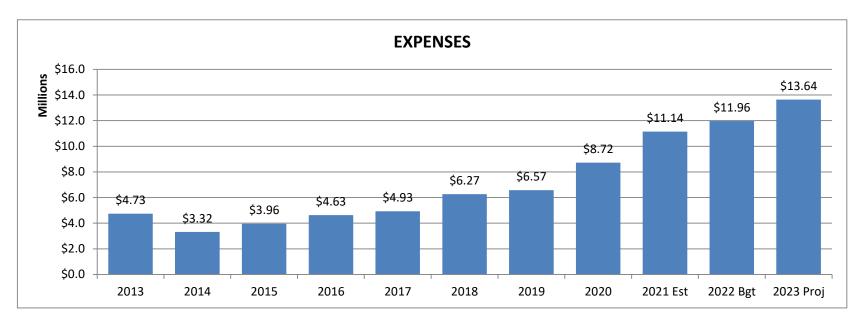
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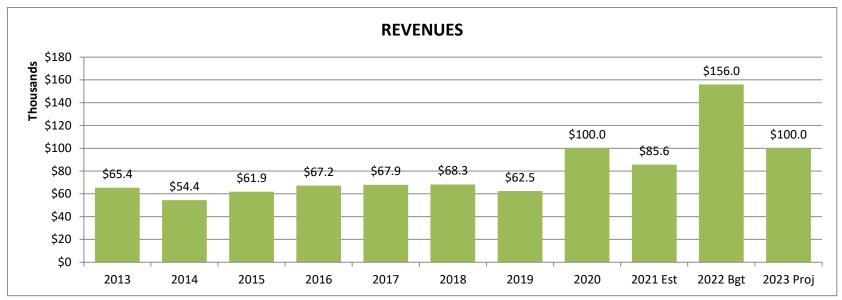
The general fund side of the Communications Center is made up of telecommunications and the call center subsidy. The subsidy has grown over the past three years due to the detail rate going down. In 2019, the BOCC decided that municipalities will no longer have to pay large detail rates to fund the call center operations and instead operations would be supplemented via sales tax. This has allowed municipalities to spend their budgets on other public safety needs and with the detail rate low, has made it appealing for other PSAPs to join Hamilton County's call center. The detail rate was \$16 in 2019 and is now at a set rate of \$5. With the rate at \$5, the subsidy has increased and will continue to increase with inflation.

The 2022 recommended 911 subsidy is \$10.5M. The subsidy addresses the emergency call center wage settlements as well as capital needs. The Communications Center is in the process of reviewing all salaries including Telecomm to help with employee retention and recruitment.

Telecomm non-personnel increases are mostly driven by maintenance contracts and the on-going need for employees to telecommute. This has also increased billable time for Telecomm as emphasized in the revenue estimate for 2022. Telecomm is also replacing a 15-year-old pickup truck with a Ford Explorer which will be more suitable for their needs.

Dept 07 Communications Center





Dept 16 Non-Departmentals

Sources Indirect Cost Plan collections from restricted fund departments. Unclaimed inheritance payments.

Uses Operating costs that affect all county departments, and expenses not clearly aligned with any department, including an annual audit, legal counsel, risk management, workers compensation, retirement payouts, judgments and claims, and capital project costs.

ORC Chapter 117.10 - Annual audit; Chapter 305.14 – Outside legal counsel; Chapter 4123.01 – Workers compensation

	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Revenues	1,843,839	1,882,004	1,860,726	4,444,399	4,510,387	5,402,721	10,384,254	7,329,548	7,180,034	7,502,142	7,650,000
Indirect Cost Plan	1,647,706	1,610,881	1,536,073	4,222,344	4,296,827	5,277,866	5,153,080	6,866,353	6,997,790	7,350,142	7,500,000
Other Revenues	196,132	271,123	324,653	222,055	213,560	124,855	5,231,174	463,195	182,244	152,000	150,000
Expenses	16,732,109	12,846,937	9,418,481	7,424,816	6,365,795	5,587,264	7,107,383	6,371,023	27,406,627	11,752,697	1,086,573
Personnel	4,287,193	2,536,264	2,137,482	2,750,529	1,473,814	1,179,892	1,960,130	1,726,096	3,134,051	3,646,086	2,200,000
Non-Personnel	6,256,766	3,081,453	2,613,420	2,860,296	2,525,905	2,601,274	2,674,155	2,281,638	3,439,056	7,136,610	3,500,000
Transfers	6,188,149	7,229,219	4,667,580	1,813,990	2,366,075	1,806,098	2,473,098	2,363,288	20,833,520	970,000	1,000,000
Employees	1.00	3.00	3.05	3.05	2.90	2.90	2.90	3.90	3.90	3.90	3.90

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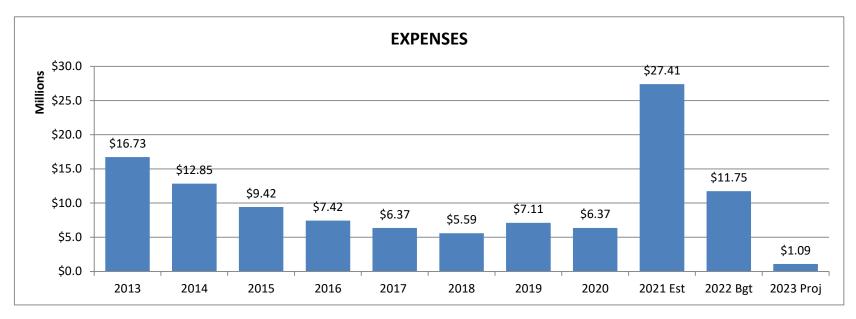
Expenses in this department can vary substantially from budget and year-over-year because it is used to transfer funding to capital projects and it accounts for retirement payouts for all general fund departments. Capital transfers are not typically budgeted, but brought forward from the Capital Improvement Plan during the year (though the 2022 budget does set aside funding for capital projects).

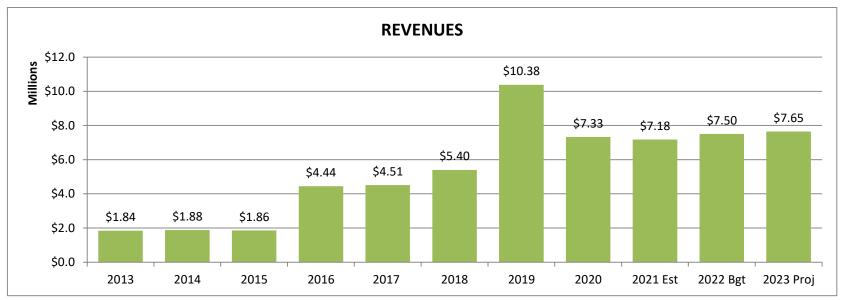
For 2022, Non-Departmentals expenses increased due to anticipated market rate wage corrections for departments under the Board of County Commissioners (\$1.6M) and capital project funding (\$3.9M). Revenues are slightly higher due to the Indirect Cost Plan collections. Risk Management expenses increase due to campus security contracts and insurance costs.

In 2020 Risk Management added an administrative coordinator. The increase in 2019 personnel is an additional transfer to the self-insurance fund for medical claims. The large transfer in 2021 is the cost of the Banks Phase 3C project and the new EMA/911 Call Center, which will be reimbursed by funds made available by the American Rescue Plan.

In 2020 the indirect cost plan began to recover Sheriff security for JFS (previously direct-billed by the Sheriff). In 2019 revenue increased with the transfer of the 27th payroll reserve to the general fund to cover the cost of the extra payroll. Prior to 2016, collections for the indirect cost plan related to Facilities and Human Resources were recorded in those offices.

Dept 16 Non-Departmentals





Dept	17 Contracts & Subsidies: Addiction Response Coalition
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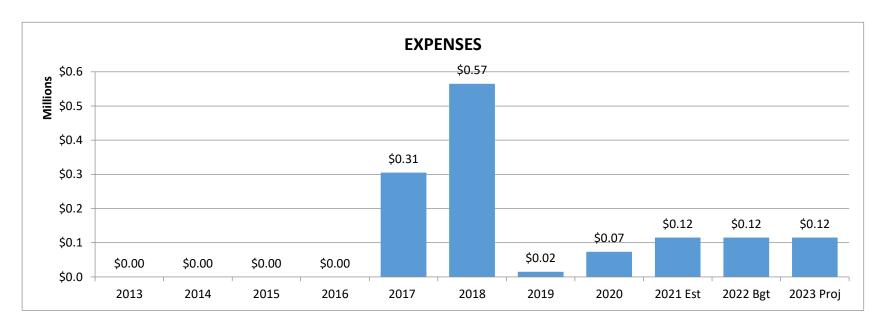
Sources	None													
Uses	The Hamilton Cou opiate epidemic in Enforcement, Fait	our commur	nity. The Coal	ition functio	ns within six ar	•			•		ng the			
ORC	Hamilton County (Hamilton County Commssioners approved the creation of the coalition in May 2015.												
	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj			
Expenses	-	-	-	-	305,000	565,000	15,000	73,750	115,000	115,000	115,000			
Employee	s Hamilton Co	ounty providii	ng funding fo	r staff in the	Addiction Resp	oonse Coalitic	on office.		-	-				

Notes

The general fund provides an operating subsidy for the Hamilton County Addiction Response Coalition (HC ARC). This \$115,000 subsidy provides direct support for the Hamilton Heroin County Task Force Commander and office supplies related to the task force's efforts in the County. The task force was created by the Hamilton County Police Chiefs Association and investigates fatal opiate overdoses, working cases back to identify and prosecute the source of opiates that caused the overdose. Officers are assigned to the task force from jurisdictions throughout the County.

The 2017 and 2018 budgets included additional subsidies to the Mental Health and Recovery Services Board for substance abuse treatment services from the general fund.

Dept 17 Contracts & Subsidies: Addiction Response Coalition



Dept 17 Contract & Subsidies: Cincinnati Area Geographic Information System (CAGIS)

Sources	None													
Uses	•	CAGIS provides local government management solutions, integrated with land and infrastructure information, to its consortium members, primarily related to permitting, licensing, inspections, code enforcement, planning, zoning, and land and infrastructure asset management.												
ORC	N/A													
		2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj		
Expense	s	104,664	107,800	111,010	129,753	120,287	119,785	122,280	122,162	125,001	135,200	135,200		

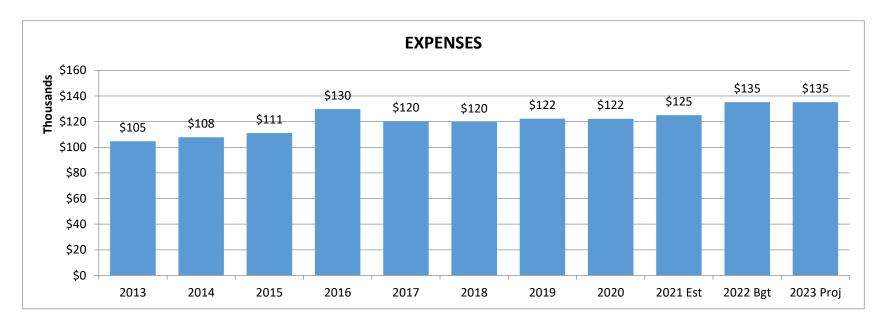
Employees CAGIS staff are employees of the City of Cincinnati

Notes CAGIS is a shared project of the City of Cincinnati and Hamilton County, both of which pledge 50% of the operating expenses (offset by a \$30,000 annual pledge from Duke Energy). The subsidy outlined here represents 3.75% of the total CAGIS budget, or 7.5% of the County portion. The Sewer District pays 62.5% and the Engineer pays 30% of the County pledge.

The 2022 budget increases due to the cost of a six-year update to the measurements (angles, distances, areas) and development data in the CAGIS aerial mapping that will occur during the City/CAGIS 2022-23 fiscal year.

The CAGIS operating contract between the City and the County is currently under negotiation. The County may review the internal budgetary allocation of CAGIS as part of the contract review.

17 Contract & Subsidies: Cincinnati Area Geographic Information System (CAGIS)



Dept 17 Contracts and Subsidies: Central Information Technology (IT)

Sources None

Uses Central IT provides funding for various IT projects, software and hardware needs. This includes: county email and Office 365, the county website, the Commissioner agenda system, upgrades to the Auditor's server and storage arrays including operating system upgrades.

ORC n/a

	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Revenues	-	1,500	-	-	-	-	-	-	-	-	-
Expenses	252,679	76,781	131,945	65,808	69,181	88,304	91,477	233,068	357,000	502,000	325,000
Non-Personnel	210,805	76,781	93,115	65,808	69,181	70,661	73,084	204,117	357,000	377,000	300,000
Capital	41,874	-	38,830	-	-	17,643	18,393	28,952	-	125,000	25,000
Employees	-	-	-	-	-	-	-	-	-	-	-

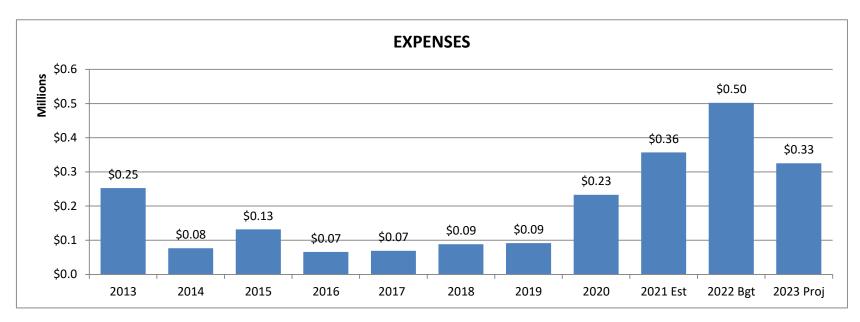
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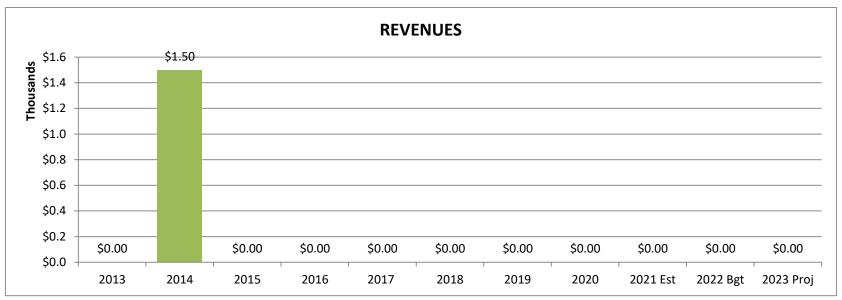
The Central IT budget is to fund IT needs that cross county departments. The Auditor provides the hardware and software support for our storage appliances and server virtualization. Planning and Development with an outside vendor provides maintenance and hosting for the Hamilton County website. Telecomm provides licensing for Office 365 and firewall protection for the Hamilton County WAN (Wide Area Network). JFS, in conjunction with an outside vendor, Naviant, provide maintenance and support for the County Commissioner agenda system.

The 2022 budget increases primarily due to the replacement of a firewall network security device.

In 2020, the rollout of Office 365 began, which was the major driver in the expense increase from 2019. Office 365 is now the official office suite for some 900 users within the county, as well as replacing the old email system. The county will receive reimbursement for a portion of Office 365 via the indirect cost plan starting in 2023.

Dept 17 Contracts and Subsidies: Central Information Technology (IT)





GENERAL FUND BUDGET SUMMARIES: 2022

Dept	17 Contract	&	Subsidies:	Dog	Warden
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p -				- 0								
Sources	None											
Uses ORC	The Dog Warden subsidy covers the cost of a contract with Cincinnati Animal CARE for Dog Warden operations enforcing Ohio law regarding stray dogs and dog licensing, and housing strays for a defined period. In addition, the County currently subsidizes the humane enforcement and general operations of the animal shelter. Section 955.20 Dog and Kennel Fund											
	2013	_	2015	2016	2017	2018	2019	2020	2021 Proj	2022 Req	2023 Est	
Expenses	5	130,000	250,000	442,000	750,000	910,000	1,050,000	1,100,000	3,300,000	3,600,000	3,500,000	3,800,000
Employe	es	-	-	-	-	-	-	-	-	-	-	-

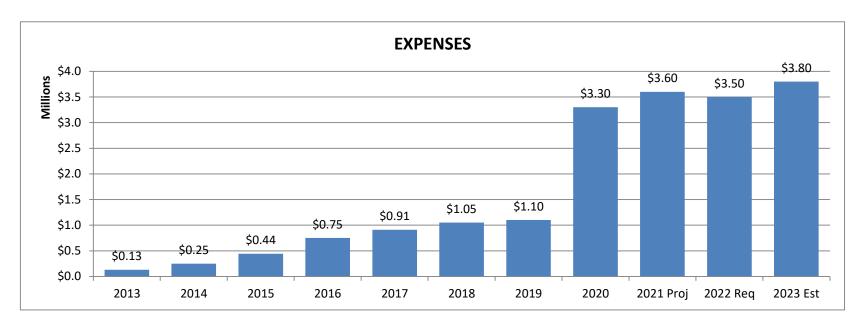
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The Dog Warden subsidy has risen substantially over the last decade. The program is inherently under-funded, with the cost of operations in excess of the revenue generated by dog license fees -- thus the need for the general fund subsidy.

From 2013 to 2020 revenue from dog licenses fell from \$1.2M to \$900K, while the costs of the program increased. Cost increases from 2016 to 2019 reflect an attempt to address the position of the SPCA Cincinnati that it had been subsidizing dog warden operations from its own revenue. In mid-2020 the County transitioned the contract to Cincinnati Animal CARE after the SPCA terminated the relationship. The new contract came at substantially more costs for several reasons: It includes the cost of leasing the animal shelter from the SPCA, and making long-needed repairs to the facility; it invests in a Dog Warden partner with a no-kill mission to animal control; and it subsidizes the humane enforcement aspects of Cincinnati Animal CARE until the organization can create a revenue base to fufill this community mission.

The 2022 subsidy is slightly lower than 2021 due to a modest increase to the contract in its second full year, and the draw-down of reserve in the Dog & Kennel fund. The subsidy is projected to increase in 2023 as the fund balance will no longer support program expenses.

Dept 17 Contract & Subsidies: Dog Warden



17 Contracts and Subsidies: Emergency Management Agency (EMA)

Sources None The department's general fund-supported duties include planning, training, exercising and administration to support emergency management Uses program development for all 49 communities in Hamilton County; maintaining the countywide outdoor warning system, the resident emergency notification system, the Greater Cincinnati HazMat Team for all communities outside Cincinnati, the countywide urban search and rescue team, and the Regional Emergency Operations Center (operations and staff). ORC Chapters 5502.21-5502.51 - Emergency management agency 2013 2014 2015 2016 2017 2018 2019 2020 Est 2021 Est 2022 Bgt **2023 Proj** 550,000 600,000 400,000 500,000 600,000 650,000 590,000 740,000 670,000 710,000 710,000 **Expenses**

Notes

Employees

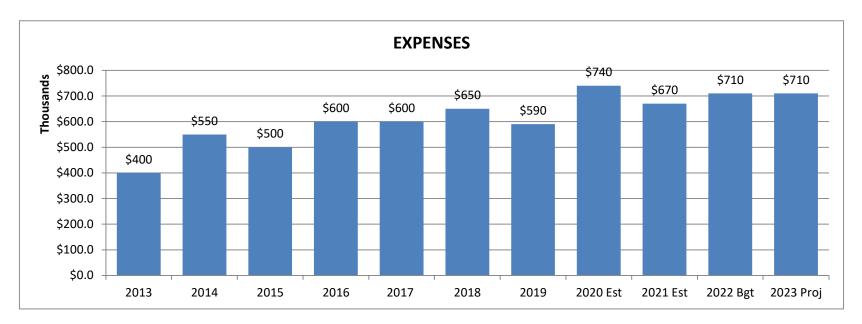
Dept

Ohio law mandates an EMA program, however, the level of funding is up to the County Commissioners. Current grant funding requires a local match for the Emergency Management Performance Grant (\$250K).

The general fund subsidy changes depending upon the needs of EMA and resources available to the general fund. In past years, the subsidy declined due to lack of general fund resources. This reduction caused a delay in capital upgrades, which were transistioned into the general fund capital plan. The plans could no longer be delayed; therefore, an increase in the subsidy was granted for 2020, allowing for upgrades to the Emergency Operations Center and the siren warning system(\$150K). Siren radio tuning maintenance is scheduled to be completed by the end of 2021 (\$50K). The 2022 subsidy increases largely to accommodate lower reimbursement revenues and a shrinking restricted fund balance.

The general fund subsidy includes the match for the Greater Cincinnati HazMat (\$102,000 which EMA acts as a pass-through). Other funding sources for EMA include EMPG grant (\$250,000), State Emergency Response Commission grant (\$100,000 which funds the Local Emergency Planning Committee unit). EMA manages State Homeland Security grants annually for the southwest Ohio region. All grants are accounted for in grant funds, not the general fund.

Dept 17 Contracts and Subsidies: Emergency Management Agency (EMA)



Dept 17 Contract & Subsidies: Engineer Tax Mapping

Sources None

Uses

The board of county commissioners may designate the county engineer to provide for making, correcting, and keeping up to date a complete set of tax maps of the county, and shall employ the necessary number of assistants. Such maps shall...furnish the county auditor, for entering on the tax duplicate, a correct and proper description of each lot or parcel of land offered for transfer. Such maps shall be for the use of the county board of revision and the auditor, and shall be kept in the office of the auditor.

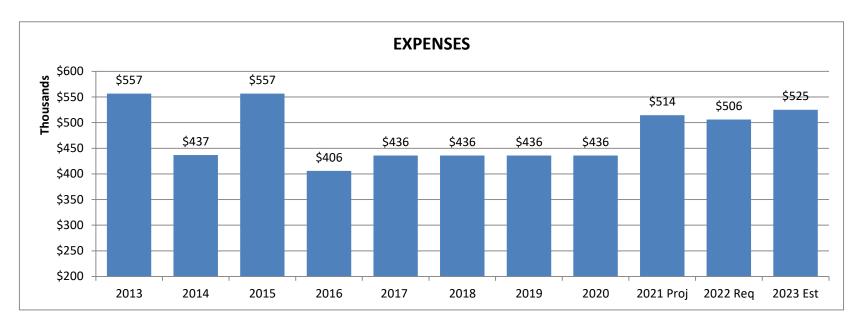
ORC	5713.09 Tax ma	ps of sul	bdivisions									
	20	13	2014	2015	2016	2017	2018	2019	2020	2021 Proj	2022 Req	2023 Est
Expenses	55	6,680	436,787	556,680	405,862	435,862	435,862	435,862	435,862	514,392	506,000	525,000
Employee	es	-	-	-	-	-	-	-	-	-	-	-

Notes

This tax mapping subsidy to the Engineer is required by Ohio law, and has been somewhat open to negotiation with the Engineer in prior years, with reductions during difficult budget periods. In 2021, the Engineer's office has re-calculated the total cost of tax mapping to include non-personnel costs and a portion of the office's fees for use of the Cincinnati Area Geographic Information System (CAGIS). The 2022 budget is recommended in line with this calculation, though the intent is that it will be re-calculated and billed based on actual 2021 expenses.

CAGIS operating discussions are ongoing with the City of Cincinnati. The results of those discussions, and a fresh look at the County allocations of CAGIS costs could impact the tax map subsidy in future years.

Dept 17 Contract & Subsidies: Engineer Tax Mapping



None

Dept 17 Contracts & Subsidies: Job and Family Services

Uses The County Mandated Share is set by the state of Ohio as a share of public assistance expenditures for the State Fiscal Year. The budget also includes costs for indigent burial of individuals found either on County owned property or in unincorporated areas of the County.

ORC Mandated Share: ORC 5101.16 and OAC 5101:9-6-31; Indigent Burial: OAC 9.15

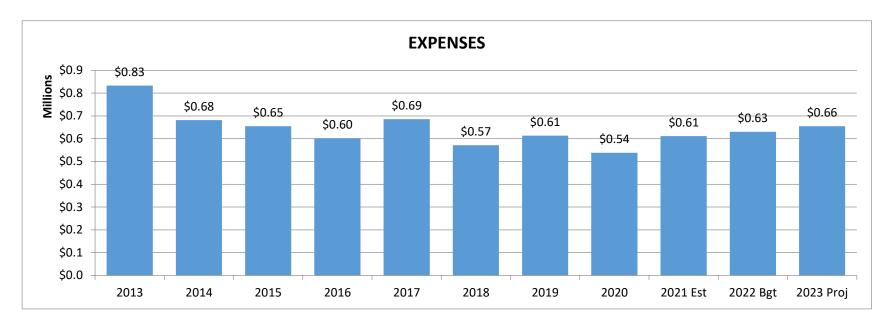
	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Expenses	832,911	681,461	654,734	601,970	686,086	571,606	613,372	538,073	611,244	630,000	655,000
Mandated Share	832,911	681,461	652,584	599,820	685,011	571,606	612,577	533,111	606,244	625,000	650,000
Indigent Burial	-	-	2,150	2,150	1,075	-	795	4,962	5,000	5,000	5,000
Employees	-	-	-	-	-	-	-	-	-	-	-

Notes

Sources

The County Mandated Share is set by the state of Ohio as a share of public assistance expenses for the State Fiscal Year. Mandated Share for non-Temporary Aid for Needy Families (TANF) is based on State Fiscal Year (SFY) 2020 actual expenditures for Disability Financial Assistance Administration. Mandated Share for TANF is based on Federal Fiscal Year 1994 actual county share for assistance, administration and services provided under Titles IV-A and IV-F, adjusted to 75%. Mandated Share continues to increase in line with increased need and associated expenditures by Job and Family Services overall.

Dept 17 Contracts & Subsidies: Job and Family Services



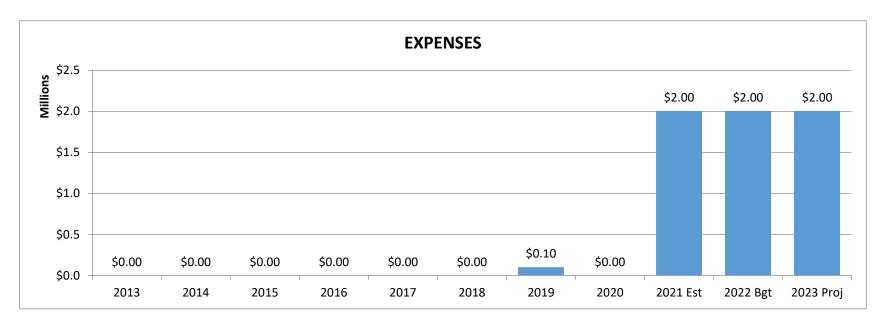
Dept 17 Contracts & Subsidies: Levy Subsidies

DCPC			G	.000.,		•									
Sources	None														
Uses	Supp	Support toward Sheriff's personnel costs within the Indigent Care and Family Services and Treatment levies.													
ORC	n/a														
		2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj			
Expenses	3	-	-	-	-	-	-	100,000	-	2,000,000	2,000,000	2,000,000			
Employe	es	Employees j	for Levy Subs	idies are a co	llaboration b	etween multi	ple Hamilton	County agenc	es.		-				

Notes

The Indigent Care and Family Services and Treatment levies include costs for the Sheriff's inmate health care contract and Talbert House treatment services and associated staff for the programs. Costs for these contracts and staff have exceded the capacity of the levies. The general fund provides an operating subsidy for the additional costs above available levy resources. This subsidy began in 2019. It was removed from the 2020 budget as reimbursements of public safety payroll using the CARES grant covered the additional costs. The 2021 and forward budget asssume a need of \$2 million annually. The Indigent Care levy is up for review in 2022 and an analysis of the Sheriff's levy costs will be a large focus of the review.

Dept 17 Contracts & Subsidies: Levy Subsidies



GENERAL FUND BUDGET SUMMARIES: 2022

Dept 17 Contracts & Subsidies: OSU Extension

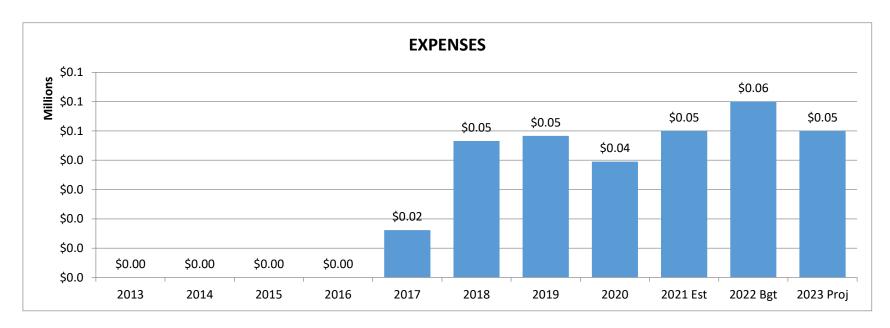
Sources	None	None													
Uses	The Ohio S State.	State Unive	ersity Extension	on is the com	nmunity-base	d outreach un	it of the Coll	ege of Food,	Agricultural	and Environr	mental Scien	ces at Ohio			
ORC	Smith-Lev	Smith-Lever Act approved by Congress in 1914 to establish the Cooperative Extension Service													
	201	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj			
Expenses		-	-	-	-	16,135	46,569	48,333	39,531	50,000	60,000	50,000			
Employe	es E	mplovees t	for OSU Exter	nsion are a co	ollaboration b	etween OSU (and Hamilton	County.		_	-	_			

Notes

The Extension works to empower through education to strengthen the lives and communities of residents young and old. Hamilton County's general fund subsidy is the only local funding the Extension receives from Hamilton County. The subidy was re-established in 2017 (after lapsing in 2009 during the great recession) and provides reimbursement for office operating expenses as well as local match for the 4H Educator position (added in 2018).

Extension offices are currently housed within a Developmental Disabilities Services (DDS) building in Northside. DDS no longer has need for the facility and is exploring selling the building. If that happens, the Extension offices will need to be relocated, ideally to another County owned facility as the Extension does not have a budget for office space. One-time relocation expenses have been included in the 2022 budget.

Dept 17 Contracts & Subsidies: OSU Extension



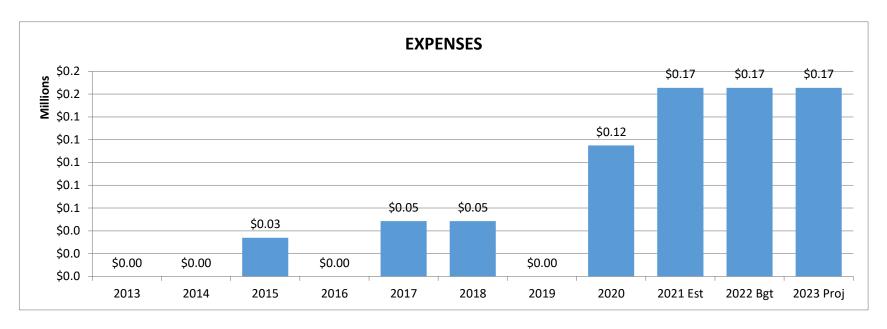
Dept	17 Contracts & Subsidies: Office of Reentry
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БСРС	17 contracts a substates. Office of Recitify														
Sources	None	!													
Uses		The Hamilton County Office of Reentry connects returning citizens to the following referral and support services: food and clothing, shelter and housing, medical and dental care, employment, education, child support modifications and expungement of court records.													
ORC	n/a														
		2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj			
Expenses	5	-	-	34,000	-	48,500	48,500	-	115,000	165,500	165,500	165,500			
Employe	es	Hamilton Co	ounty provide	es funding for s	staff in the F	Reentry progra	ms.	-	-	-	-				

Notes

The Office of Reentry has expanded its outreach services since its creation in 2015. Reentry partnerships over the last few years include the development of the Reentry Pod at the Hamilton County Justice Center, and a collaborative initiative to offer women at River City the opportunity to earn a certificate in Supply Chain Logistics from Cincinnati State College while incarcerated. A partnership with CMHA assists justice involved men and women in gaining access to stable housing and the federal Law Enforcement Assisted Diversion (LEAD) Pilot has added a more intensive level of case management to the coordination of care the Reentry office provides. Outreach has also grown to include the 2019 Restored Community Summit created in partnership with the Cincinnati Police Department and the Ohio Department of Corrections, as well as successfully lobbying the Ohio Department of Motor Vehicles to reinstate the use of medical records to obtain an ID, and the development of the One Stop Resource Center designed to eliminate barriers to accessing supportive services. Due to a no-cost extension the current LEAD grant has been extended to September 30, 2022. The County applied for an additional three year grant this spring and is awaiting notice of award in late fall 2021. HCOR is preparing to relaunch the partnership with River City Correctional and Cincinnati State, as well as the relaunch of programming at the Justice Center in 2022. The general fund provides an operating subsidy for Reentry programs. Initially it covered non-personnel expenses (\$48,500) and was increased (\$115,000) in 2020 to provide additional services for clients leaving the Justice Center and Community Alternative Sentencing Center (CASC) wrap around services. The 2020 subsidy was impacted by mid-year COVID-19 reductions. 2021 and 2022 budget amounts restore the subsidy to its full amount.

Dept 17 Contracts & Subsidies: Office of Reentry



Dept 17 Contracts and Subsidies: Soil & Water Conservation District (SWCD)

None Uses The SWCD is contracted to provide erosion and sediment control, or administer the Hamilton County Earthwork program. The general fund subsidy supports the general operations of that program. The subsidy can also be used for any countywide purpose performed through the duties of the Soil and Water Board of Supervisors. ORC Chapter 940 - Soil and Water Conservation Commission; Section 307.79 - Rules for water erosion

	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Revenues	278,722	278,722	-	-	-	-	-	-	-	-	-
Expenses	485,200	487,890	201,129	201,130	201,130	201,130	250,000	290,000	250,000	290,000	250,000
Employees	-	-	-	-	-	-	-	-	-	-	-

Notes

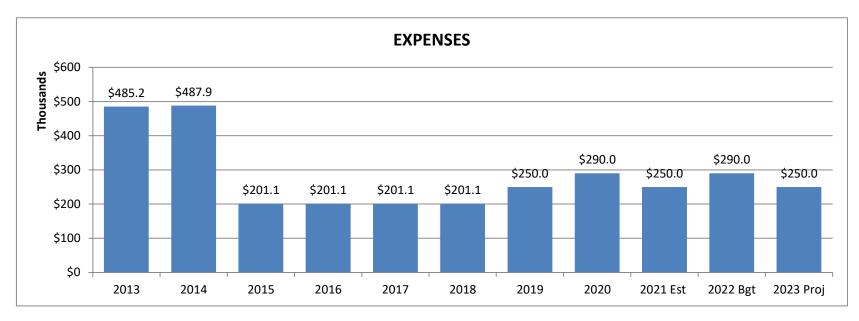
The SWCD is provided an annual general fund subsidy for services rendered on behalf of the county. The subsidy amount is matched with state funds deposited in the SWCD restricted fund. A soil and water conservation district is mandated by Ohio law, however, the County is not required to provide support for the District.

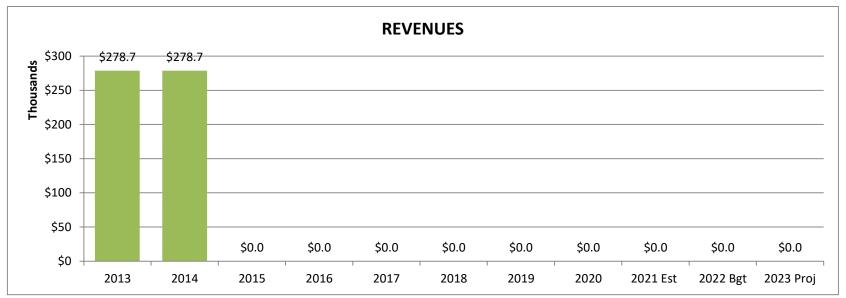
The County Commissioners appointed the SWCD in 1993 to administer the Hamilton County Earthwork Regulations that also includes assurance of hillside stability. Beginning in 2019, a fee was implemented for Earthwork services. These fees are designed to collect \$200K annually and are deposited in the general fund (as are other inspection fees, such as those for Planning + Development). These fees help offset the above subsidy.

The subsidy increases in 2022 to bring some geotechnical services in-house due to conflicts related to contracting the service to firms that may have relationships with local developers. In 2020 the subsidy increased to provide a plan review software upgrade.

For 2011-2014, services fees were collected regarding storm water district services. These expenses and revenues were moved to a restricted fund in 2015.

Dept 17 Contracts and Subsidies: Soil & Water Conservation District (SWCD)





Chanter 319 - Auditor

Dept 20 Auditor

ORC

Sources General fund property taxes (inside millage), sales taxes, real estate transfer taxes, the local government fund (state revenue share), and casino taxes. Also TIF payments from local governments, tax administration fees, vendor licenses and rental property fees.

Uses The County Auditor is the chief fiscal officer of the county, accounting for all dollars received each year by the County, and issuing checks in payment of all County obligations. In addition, in the general fund, the Auditor's office administers real estate transfer taxes and conveyance fees, issues various vendor licenses, and tests the accuracy of weighing and measuring devices used in the purchase and sale of commodities.

	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Revenues	141,248,437	146,254,340	146,798,951	150,168,028	157,677,560	168,259,245	166,862,554	194,865,748	227,466,163	217,672,620	219,654,620
Sales Tax	69,643,868	74,146,221	77,981,582	80,440,955	80,474,500	78,638,624	83,110,780	105,431,495	135,000,000	130,500,000	132,457,500
Property Tax	36,228,676	36,509,015	36,710,817	36,844,771	36,961,284	38,938,692	38,913,272	39,842,993	44,761,794	43,969,700	43,969,700
Local Govt Fund	11,171,423	10,922,828	11,945,974	11,670,956	11,793,767	12,361,699	12,894,927	12,872,747	14,100,000	13,800,000	13,800,000
Transfer Tax	9,391,676	9,882,463	10,484,085	11,960,662	13,009,467	13,225,348	16,805,606	17,544,246	17,468,900	13,366,000	13,366,000
Casino Revenue	4,537,648	4,827,395	-	-	4,714,649	4,857,835	4,980,689	3,892,419	5,300,000	4,900,000	4,924,500
Other Revenue	10,275,145	9,966,418	9,676,494	9,250,684	10,723,892	20,237,047	10,157,281	15,281,849	10,835,468	11,136,920	11,136,920
Expenses	1,780,747	1,849,305	1,966,603	2,090,332	2,141,345	2,099,575	2,084,021	1,947,319	2,056,733	2,124,433	2,167,076
Personnel	1,326,886	1,380,801	1,447,217	1,500,682	1,505,843	1,513,052	1,431,067	1,362,185	1,420,480	1,426,568	1,462,232
Non-Personnel	453,862	468,504	519,386	589,650	635,502	586,524	652,954	585,133	636,253	697,865	704,844
Employees	18.99	20.44	20.44	20.34	20.34	20.04	17.55	17.75	17.70	17.40	17.40

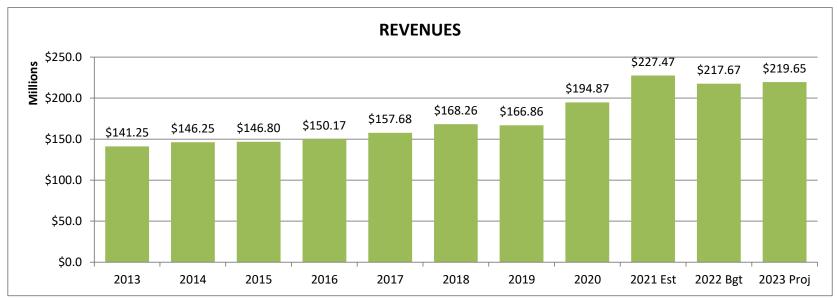
Notes The Auditor's office general fund expenses primarily modulate on personnel allocations between the general fund and the Real Estate Assessment Fund and growing contractual costs for payroll services. The department also occasionally incurs capital costs for a new vehicle in its Weights and Measures Division (2014, 2019, 2022).

The 2022 budget reflects increases for departmental use of the time and attendance module from our payroll vendor (to be recouped where feasible through our indirect cost plan).

The Auditor's office collects roughly 70% of general fund revenue. Recent revisions of note: a 0.25% increase in the sales tax to the general fund in mid-2020 (at the expiration of the Museum Center sales tax); the state elimination of sales tax on Medicaid managed care services in 2018, offset by \$10 million in one-time transition funding from the state (in "Other Revenue" above); a one-mill increase to the transfer tax in January 2019, reversed in March 2021; and property tax physical reassessments (2021, 2015) and a statistical reassessment (2018). Casino revenue began to be credited to the general fund in 2017; in 2013-14 it passed through the fund to the Riverfront development model.

Dept 20 Auditor





Dept 21 Treasurer

Sources Interest revenue on invested County moneys, and fees for processing property taxes.

Uses The three primary duties of the Treasurer are to collect all payments received by the county, to invest public money, to collect property taxes.

ORC Chapter 321 - Treasurer; Chapter 323 Collection of Taxes; Section 135.35 - County inactive moneys

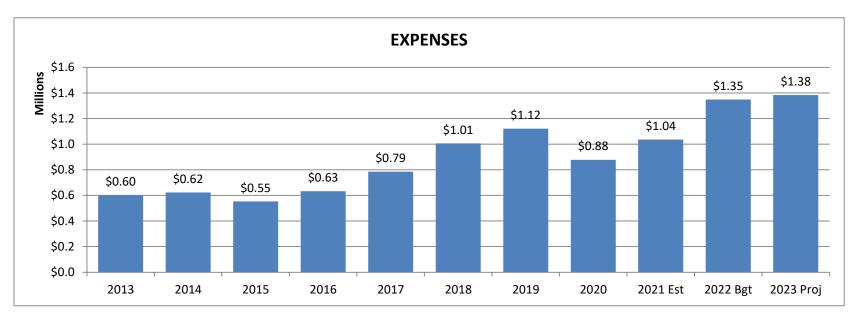
	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Revenues	8,948,485	7,223,948	7,754,071	9,765,848	10,655,815	16,991,642	20,506,992	18,615,680	13,234,724	8,802,450	8,906,339
Interest Earnings	5,675,024	4,144,167	4,616,973	6,749,311	7,474,763	13,668,384	17,036,552	14,989,034	9,449,999	5,194,450	5,298,339
Real Property Fees	3,273,461	3,079,781	3,137,098	3,016,537	3,181,052	3,323,258	3,470,440	3,626,646	3,784,725	3,608,000	3,608,000
Fed Funds Rate Avg	0.11%	0.09%	0.13%	0.39%	1.00%	1.79%	2.16%	0.09%	0.08%	TBD	TBD
Expenses	601,794	622,890	552,256	632,699	785,596	1,006,495	1,121,507	877,848	1,036,048	1,349,202	1,383,379
Personnel	212,593	215,233	209,406	257,167	276,762	341,881	477,892	326,449	416,208	719,322	740,902
Non-Personnel	389,201	407,657	342,851	375,533	508,834	664,614	643,615	551,399	619,840	629,880	642,478
Employees	4.50	3.65	3.25	3.35	3.75	4.95	6.20	5.30	5.50	10.00	10.00

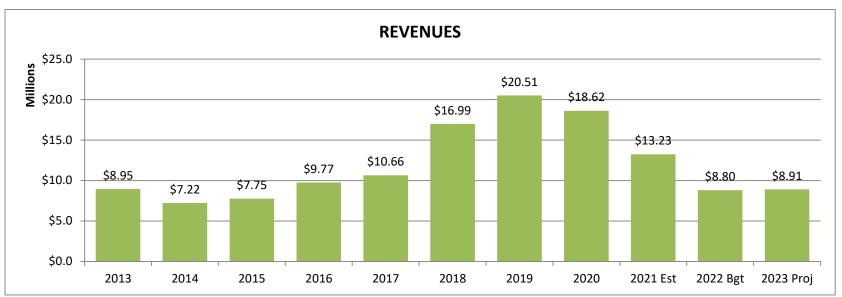
Notes

Personnel costs for several employees are allocated across the general fund (GF) and the three restricted funds (RFs) within this department based on their job duties. In general, annual growth within this department is due to shifting operational costs from restricted funds to the general fund. The growth in the 2022 budget is mainly related to personnel, due to shifting personnel to the general fund due to dwindling fund balance in Delinquent Real Estate Fund (DETAC) and Treasurer's Optional Payment restricted funds. In additional, the 2022 budget includes funding for two new positions, a Director of Community Engagement and a part-time position. Their compensation is allocated between this fund and the DETAC Fund.

2022 interest earnings are cautious, assuming as investments mature they will be reinvested at lower rates. 2021 interest earnings declined due low interest rates. At the end of the first quarter of 2020, the Federal Reserve cut interest rates to near zero. This policy change caused interest earnings to decline in 2020. The growing economy and the Federal Reserve raising interest rates contributed to the steady growth in interest earnings between 2016 and 2019. (See the federal funds rate average row above.)

Dept 21 Treasurer





Dept 22 Recorder

Sources Collections from real estate filing and recording fees.

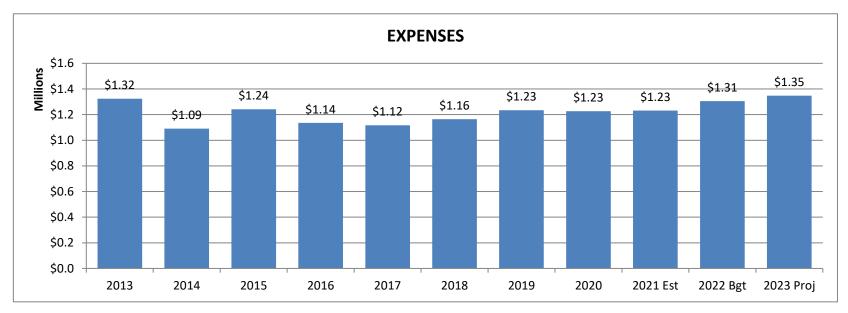
Uses The main duty of the Recorder's Office is recording and indexing real estate legal instruments in one general record series to be known as the "official records." Examples of these documents include deeds, mortgages, liens, leases, and other related material.

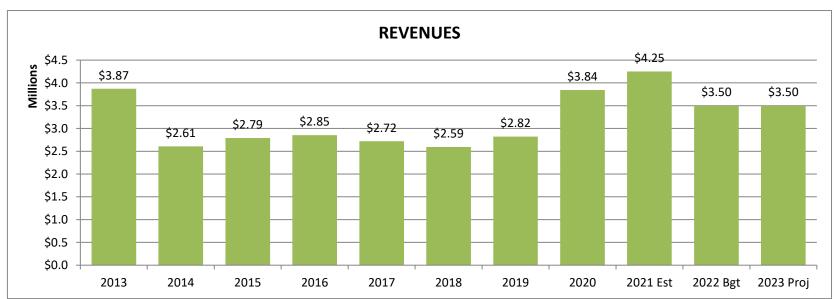
ORC Chapter 317 - Recorder

	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Revenues	3,870,064	2,606,539	2,788,394	2,852,344	2,718,477	2,592,629	2,820,266	3,844,350	4,250,000	3,500,000	3,500,000
Recording Fees	3,869,619	2,602,462	2,788,394	2,852,344	2,711,696	2,589,338	2,811,313	3,844,350	4,250,000	3,500,000	3,500,000
Other Revenue	445	4,076	-	-	6,781	3,292	8,953	-	-	-	
Expenses	1,324,452	1,090,106	1,241,935	1,135,647	1,117,007	1,164,237	1,233,766	1,227,108	1,231,627	1,305,487	1,348,312
Personnel	1,181,166	1,030,581	1,029,078	1,070,058	1,107,500	1,129,370	1,215,663	1,204,228	1,202,327	1,274,987	1,313,237
						, ,	, ,	, ,			
Non-Personnel	143,286	59,525	212,856	65,589	9,507	34,867	18,103	22,880	29,300	30,500	35,075

Notes The budget for the Recorder has remained fairly consistent over the years. There was a significant growth in revenue between 2019 and 2020, in correlation with the rise of the real estate market. 2022 revenue is projected fall as the real estate market begins to level after extreme growth in recent years. The 2022 budget includes requested market rate salary adjustments for Recorder staff. The Recorder has also requested a new position in 2022 to address succession planning.

Dept 22 Recorder





Dept 24 Board of Elections

Sources Election filing fees and annual training reimbursements from the state are the only revenues reflected in the Elections budget. Election reimbursements from local jurisdictions fluctuate annually based on the election calendar and are credited to an Elections reserve.

Uses The Board of Elections prepares and conducts all primary, general and special elections held in the county, including establishing election precincts; and managing voter registration, declarations of candidacy, nominating petitions, and other ballot petitions.

ORC Title 35 - Elections

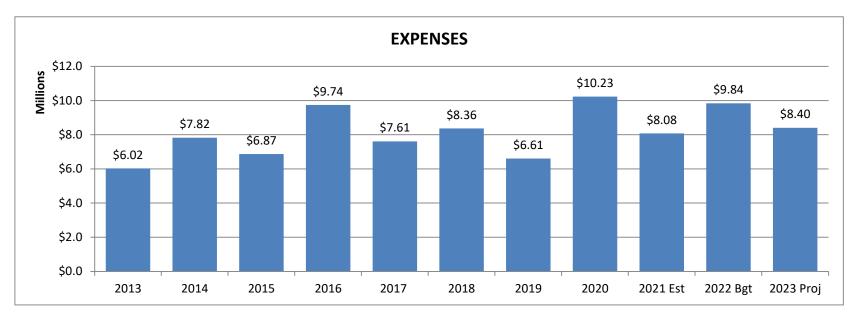
	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Revenues	325,556	1,892,444	252,641	2,418,134	1,354,638	1,654,251	616,836	2,062,291	401,036	1,467,500	27,500
Reimbursements	308,006	1,808,922	241,863	2,362,102	1,339,072	1,570,200	587,949	1,384,155	381,762	20,000	20,000
Grants	-	80,313	2,088	55,562	-	81,571	19,205	677,765	10,773	-	-
Filing Fees	17,549	3,210	8,690	470	15,566	2,480	9,683	370	8,501	7,500	7,500
Reserve Use	-	-	-	-	-	-	-	-	-	1,440,000	-
Expenses	6,024,291	7,820,812	6,865,048	9,739,736	7,613,133	8,363,434	6,611,238	10,230,128	8,078,010	9,839,837	8,400,000
Personnel	3,904,329	4,643,305	4,063,560	5,560,393	4,321,841	5,219,881	4,356,405	6,042,408	4,525,912	5,941,496	5,344,000
Non-Personnel	1,914,504	3,090,343	1,912,047	3,737,415	3,276,587	2,786,923	2,223,593	4,183,533	3,497,553	3,898,341	2,750,000
Capital	205,458	87,164	889,442	441,928	14,705	46,145	31,240	4,187	-	-	-
Transfers	-	-	-	-	-	310,486	-	-	54,545	-	306,000
Employees	44.40	42.40	42.40	42.40	44.40	44.40	44.40	44.40	44.40	44.40	44.40

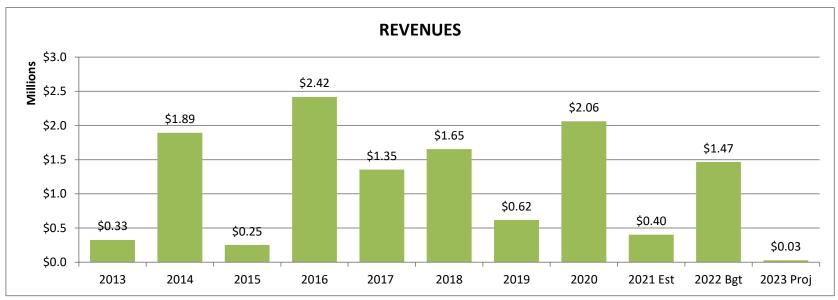
Notes

The Board of Elections budget fluctuates according to a four-year election cycle, with larger expenses and larger reimbursements (for local elections) in the even years. The County budgets the department according to an even-billing plan (currently \$8.4M annually), contributing to a reserve account in the odd years (see the \$306K in Transfers in 2023) and pulling from it in the even years (see the \$1.4M in Reserve Use in 2022). The movement of funds to and from the reserve do not reflect actual expenses or revenues of the County, so they do not appear in years 2013-2021. (Transfers in 2018 and 2021 reflect cash movement to capital projects, not reserve activity.)

In addition to the election cycle changes, the 2022 Elections budget includes market-rate adjustments for full-time Elections employees whose compensation has fallen behind comparable local positions, and an increase from \$12 to \$15 per hour for tempoarary elections personnel to address difficulty in hiring seasonal staff. 2022 also includes the first year of contractual expenses for a new voter registration system (still in negotiations), which will help to automate various processes at the Board.

Dept 24 Board of Elections





Dept 29 Planning + Development

Sources Fees for all development permits and inspections (building, zoning, subdivisions, stormwater, earthworks) in the unincorporated and contracted areas of Hamilton County

Uses P+D enforces zoning and building standards, regulates subdivision development, and supports community planning. All programs are managed for the interest of public health, safety, or general welfare focusing on the physical, environmental, social, economic and governmental characteristics, functions, services and other aspects of the county.

ORC Chapter 303 - County Rural Zoning; Chapter 711- Plats; Chapter 713- Planning Commissions; Chapter 3781- Building Standards-General Provisions; Chapter 3791 - Building Standards-Offenses and Penalties

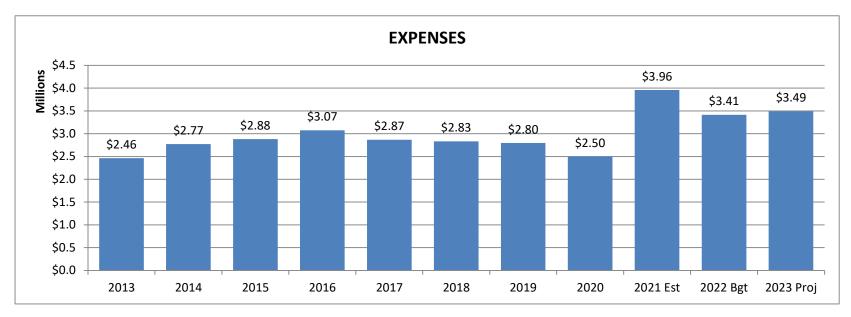
	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Revenues	2,911,221	2,770,498	2,797,167	2,944,358	3,142,277	2,514,996	3,537,179	3,087,022	3,306,256	3,417,430	3,417,400
Expenses	2,464,664	2,773,955	2,881,036	3,072,928	2,867,912	2,833,490	2,795,489	2,501,068	3,959,149	3,413,899	3,492,466
Personnel	2,095,898	2,367,775	2,485,486	2,566,266	2,536,362	2,541,362	2,584,225	2,312,582	2,578,209	2,995,239	3,070,120
Non-Personnel	368,765	320,523	316,061	467,500	311,068	292,129	211,265	188,486	355,940	368,660	372,347
Capital/Transfers	-	85,657	79,489	39,162	20,482	-	-	-	1,025,000	50,000	50,000
Employees	34.35	40.80	41.85	42.05	42.50	40.60	38.25	40.10	40.20	44.95	44.95

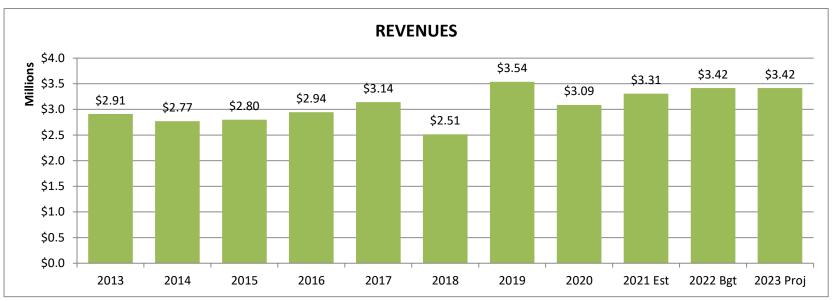
Notes

2022 personnel expenses increase due to the addition of a formerly unbudgeted Senior Plans Examiner position during 2021, increasing intern positions, changing a Master Plans Examiner position from part to full time and the addition of two Board of Revisions members. The department has also been carrying a number of vacant positions during 2021, reducing projected personnel costs in the current year. Non-personnel expenses increase due to minor increases and decreases in software, uniforms, repairs, furniture and maintenance agreements. 2022 capital includes two vehicle replacements totaling \$50,000 (Ford Escape SUVs at \$25,613 each). The vehicles are out warranty and will be over 100,000 miles by the time of replacement. 2021 expenses include a \$1 million transfer to the HOME grant for affordable housing.

Annual revenues are impacted by the number of inspections and the size of the building projects. Large projects are defined by calculated fees greater than \$20K. Typically, there are less than ten of these projects per year. A majority of the work performed is for inspections on smaller scale projects. 2019 began the collection of fees for Earthwork services. These services are provided by Hamilton County Soil & Water Conservation District, and the fees are collected and deposited into the general fund through Planning + Development. Beginning in 2017, building fees increase annually in line with the Consumer Price Index (CPI) for the Midwest. This policy provides for the same annual inflationary index to create predictability for customers and uniformity among departmental business practices. Also in 2017, a 5% fee to support technology improvements for plan review was implemented. The 'tech fee' collection will occur until the debt to fund web-based permitting and plan review has been fully repaid.

Dept 29 Planning + Development





Dept 30 Sheriff

Sources General Fund revenues include patrol contracts, inmate phone contract, grant reimbursements, fees for foreclosure sales, central warrant reimbursements, and boarding of federal prisoners and City of Cincinnati inmates.

The Sheriff is the chief law enforcement officer for Hamilton County. The Sheriffs primary duties are to provide common pleas court services and corrections on a countywide basis, and full police protection to the unincorporated areas of the county. However, the Sheriff maintains full police jurisdiction in all municipalities, townships, and villages.

ORC Chapter 311- Sheriff; Chapter 341 - Jails

	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Revenues	12,376,456	13,653,250	5,383,110	5,568,431	14,477,213	16,578,773	21,099,956	19,558,608	20,370,770	21,232,000	21,400,000
Service Fees	11,810,424	12,853,581	4,504,565	4,261,879	13,279,442	15,837,377	18,838,319	16,339,090	16,339,090	16,353,000	16,500,000
Other Revenues	566,033	799,669	878,545	1,306,552	1,197,771	741,396	2,261,637	3,219,518	4,031,680	4,879,000	4,900,000
Expenses	60,872,085	61,928,436	57,479,442	62,862,236	78,669,571	80,727,745	80,162,609	83,176,118	88,710,711	92,174,963	99,000,000
Personnel	53,626,391	54,287,913	49,561,033	55,243,840	70,096,701	72,115,365	73,790,559	76,564,722	81,383,668	84,199,489	90,000,000
Non-Personnel	6,850,396	6,796,041	7,066,602	6,621,361	6,171,092	6,774,258	5,439,397	6,123,639	6,296,914	6,984,719	8,000,000
Capital	395,298	844,481	851,807	997,034	843,326	814,647	932,653	487,757	1,030,130	990,756	1,000,000
Transfers	-	-	-	-	1,558,451	1,023,475	-	-	-	-	-
Employees	766.40	731.90	732.50	801.00	805.00	851.00	830.00	821.00	844.66	876.00	876.00

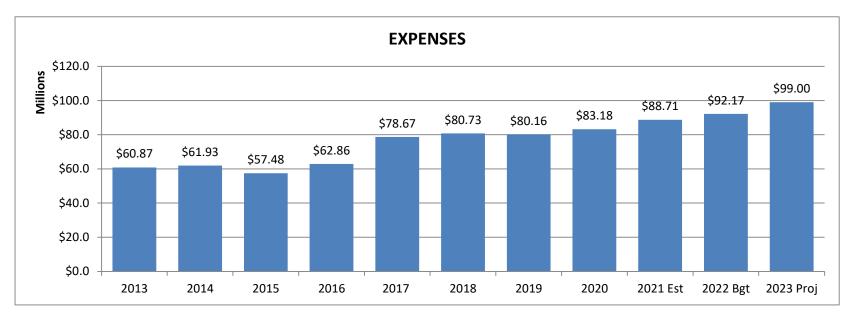
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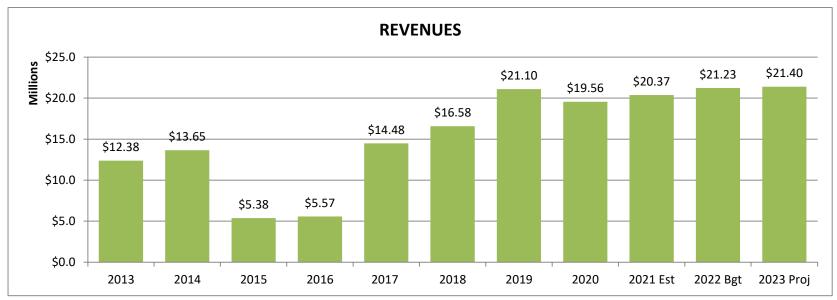
Uses

The Sheriff's 2022 Budget is a focused on building foundations within the organization focusing on: recruitment, retention and expertise. The largest initiative is the creation of a new Peace Officer Academy (POA). Upon completion of the POA, corrections officers (CO) will be certified as peace officers. In prior years this training was done by COs on their own time and at their own expense outside of work hours. The new POA will allow up to 20 officers to be trained during work hours in a five-month class. In exchange for this certification, the COs will commit to remaining in the Sheriff's office for four years of service. To allow for this instruction during normal work hours, the Sheriff has budgeted for an additional 20 new COs to be added to the department (\$1.5M personnel cost). The first POA of 20 COs is scheduled to begin in October 2021. The total cost for the POA (including additional COs, academy curriculum costs and additional needed equipment) is \$2 million annually. Employee increases for 2022 include the 20 new COs for the POA, an increase of additional COs for new treatment pods and two positions for the Community Liaison Unit. The personnel budget also increases due to fully fund 10 positions that were underfunded in prior year budgets. Other personnel cost increases are in line with needs due to increased staffing (medical, benefits, service allowance, vacation, etc). The POA non-personnel costs include increases in training and personal supplies (\$400K). Large drivers in non-personnel increases include: non-POA training (\$300K), food service contract (\$370K), fuel (\$162K), painting (\$126K) and building repairs and maintenance (\$228K). It should be noted that the Inmate health care contract is currently out for bid and costs are anticipated to increase above Indigent Care levy capacity.

Note: In 2015-16 road patrol and central warrants expenses and reimbursments were recognized only in restricted funds.

Dept 30 Sheriff





Dept 31 Prosecutor

Sources Reimbursement from Job and Family Services (JFS) for criminal non-support cases, and the Sewer District for legal counsel services. Fees from offenders in the Juvenile Diversion Program (JPD).

Uses The Prosecutor's office inquires into the commission of crimes and prosecutes cases on behalf of the State of Ohio. The office acts as legal adviser to the board of county commissioners, other county officials and township boards. The office represents JFS in all complaints alleging the abuse, neglect, or dependency of children. In addition, the office identifies individuals for the JPD, and monitors these individuals to determine if they are completing driver training courses, community services duties, and drug screenings.

ORC Chapter 309 - Prosecuting Attorney

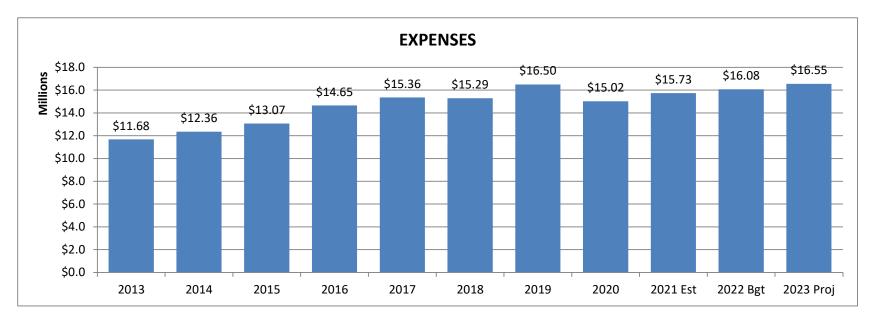
	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Revenues	2,063,701	2,198,428	2,195,148	2,135,893	2,377,612	2,134,187	2,247,167	2,312,484	2,456,558	2,412,960	2,437,090
JFS Reimbursement	1,938,920	2,074,978	2,069,178	1,999,922	1,980,629	2,027,596	2,119,727	1,931,080	2,236,638	2,186,000	2,207,860
Other Revenues	124,781	123,449	125,970	135,971	396,983	106,591	127,440	381,404	219,920	226,960	229,230
Expenses	11,683,648	12,356,101	13,067,653	14,653,294	15,359,313	15,291,614	16,501,725	15,019,770	15,733,259	16,080,454	16,553,841
Personnel	11,243,284	11,902,204	12,631,396	14,231,557	14,945,855	14,886,820	16,061,547	14,626,517	15,264,759	15,629,130	16,098,004
Non-Personnel	440,363	453,897	436,257	421,737	413,458	404,794	440,178	393,253	468,500	451,324	455,837

Notes

Over 97% of the Prosecutor's operational costs are personnel. During the third quarter of 2021, the Prosecutor's office implemented market rate salary adjustments (MRSA). The growth in the 2022 budget reflect the full annual impact of this salary adjustment. The reduction in staff in 2021 reflects the reorganization of the office in 2020. In 2020, to offset the impacts of COVID on the county's general fund budget, the Prosecutor's office also implemented furloughs and salary reductions. Mid-2015, MRSA were implemented. The full impact of MRSA on operations occurred in the following year. Through 2015 the office used its Delinquent Real Estate fund to offset general fund personnel expenses where appropriate.

2022 revenues are a cautious estimate in-line with 2021 data. In 2021, Metropolitan Sewer District (MSD) revenue is projected to decrease as fewer attorneys are working on MSD projects. In 2020, the general fund received reimbursement from MSD for oversight services rendered in 2019. Previously this resource was recouped via the Indirect Cost Plan. In 2017, \$250K in general fund personnel costs were reimbursed by the Drug Law Enforcement Trust Fund and the Law Enforcement Trust Fund.

Dept 31 Prosecutor





Dept 32 Coroner

Sources

The majority of revenue is received from law enforcement agencies within Hamilton County and surrounding jurisdictions for work performend in the crime laboratory. Additional revenues are from body storage fees, copy sales, and expert witness fees. Hamilton County law enforcement agencies are charged for illicit drug analysis, OVI and sexual assault toxicological analysis. All other forensic services provided to agencies within Hamilton County at no charge.

Uses

It is the duty of the Coroner to investigate deaths that occur within Hamilton County. This includes death scene investigation, autopsies and overseeing the crime laboratory.

ORC Chapter 313 - Coroner

	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Revenues	769,644	982,874	958,364	1,192,855	1,357,634	1,400,984	1,203,703	841,260	1,046,521	1,345,500	1,196,011
Lab Fees	659,945	942,142	902,600	1,139,170	1,313,580	1,358,215	1,162,330	803,425	1,011,540	1,300,000	1,155,770
Other Revenue	109,699	40,732	55,764	53,685	44,054	42,769	41,373	37,835	34,981	45,500	40,241
Expenses	3,502,828	4,279,674	4,439,673	4,542,730	4,881,724	4,953,211	4,920,691	5,563,091	6,511,037	7,554,269	6,584,356
Personnel	3,336,736	3,883,926	3,990,320	4,223,403	4,468,489	4,651,416	4,521,092	5,349,098	6,019,780	6,761,409	6,812,760
Non-Personnel	166,091	395,749	349,474	319,327	361,133	301,795	399,599	213,993	491,257	668,860	668,860
Capital	-	-	99,879	-	52,101	-	-	-	-	124,000	-
Employees	45.34	44.36	46.26	47.26	49.26	50.26	49.26	58.57	61.00	64.00	64.00

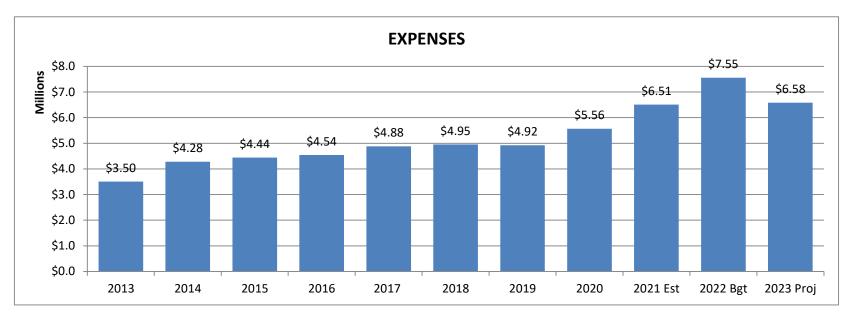
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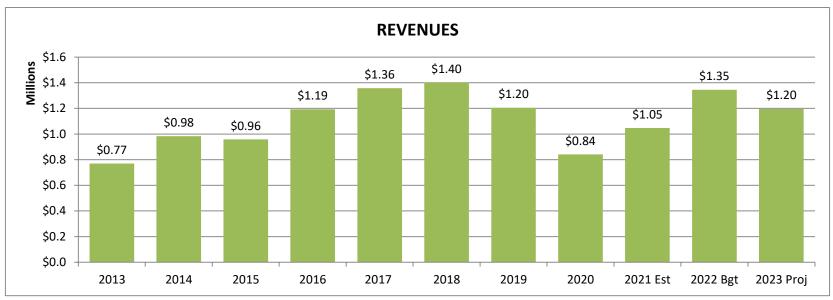
The Coroner's 2022 budget includes three new positions: a Deputy Coroner position filled in 2021, a firearms examiner, and a DNA analyst position funded for half a year. Non-personnel expenses increase due to the Sheriff no longer providing body transportation for the Coroner effective September 2021. Greater Cincinnati Funeral Trade will now provide the service at \$140 per body transport (total cost of as much as \$225,000). The Coroner's office will now charge the Sheriff for all drug analysis (which increases revenue in this office, and expenses in the Sheriff's).

2022 capital expenses include investment in drug section equipment from the proceeds of a 2021-22 contract with the state Bureau of Criminal Investigation.

Increased 2022 revenue includes services for autopsies, charge for photographs when requested by lawyers, microscopic pathology slides, and decedent body storage.

Dept 32 Coroner





Dept 40 Juvenile Court

Sources General fund court fees and fines.

Uses

Juvenile Court has jurisdiction over all cases involving juveniles (persons under age 18), including those categorized as delinquent, unruly, abused, neglected or dependent. The Court also has jurisdiction in adult cases concerning child abuse, non-support, paternity, failure to send children to school, and contributing to the delinquency of a minor. In addition to court operations, the Juvenile Court department also includes juvenile probation, and the Youth Center, a 160-bed secure facility for youths awaiting adjudication or transfer to other facilities.

ORC Chapter 2151 - Juvenile Court

	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Revenues	4,442,621	3,234,629	3,636,309	2,822,142	3,059,279	2,749,268	2,975,152	2,980,737	2,968,679	2,792,000	2,792,000
Fees & Fines	797,966	710,727	643,689	722,888	1,121,050	613,329	588,201	559,608	602,326	591,500	591,500
Intergov'tal	3,644,655	2,523,902	2,992,620	2,099,255	1,938,229	2,135,938	2,386,951	2,421,129	2,366,353	2,200,500	2,200,500
Expenses	15,450,739	13,829,032	14,155,882	15,257,679	16,682,342	17,518,407	19,637,477	16,593,329	22,000,892	23,447,654	24,200,000
Expenses Personnel	15,450,739 11,640,700	13,829,032 12,506,007	14,155,882 12,561,900	15,257,679 13,988,237	16,682,342 15,184,873	17,518,407 15,713,506	19,637,477 16,895,101	16,593,329 13,361,543	22,000,892 18,363,512	23,447,654 19,742,654	24,200,000 20,400,000
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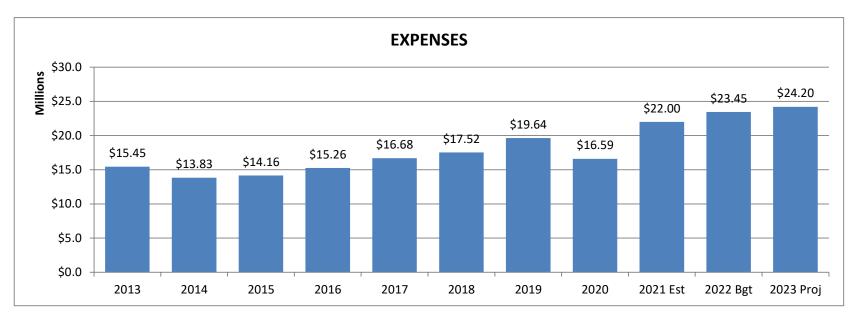
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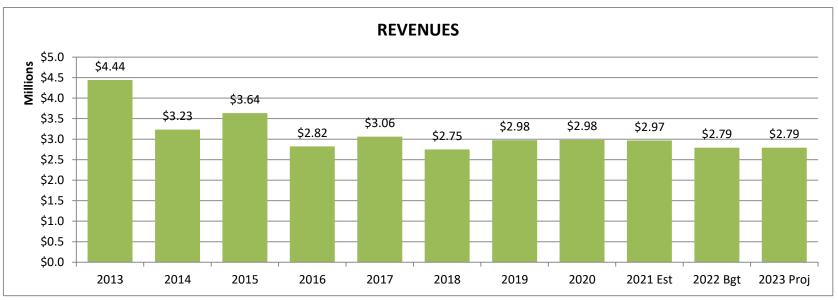
Juvenile Court case numbers have been growing over the years, as well as the level of care required. While these services are a requirement of the general fund (GF), other resources are utilized to offset the expense. When these resources are not available, the general fund contribution increases.

For the period of 2011 to 2015 the GF budget for the Court decreased by \$5.4 million as expenses related to Hillcrest and medical expenses were shifted to different funds. Also, during state fiscal year 2015 the Juvenile Court received \$5 million from the Department of Youth Services for the Reclaim Ohio grant. During the period from 2016 though 2019 GF expenses increased as State funding fell; culminating in 2019 with the GF covering \$1.7 million in placement expenses. As with all County Departments, the Court's personnel benefits expenses have continued to increase (\$594,000 in 2022). To retain and attract staff, the Court implemented a \$5/hour increase to front line employee salaries and a \$6/hour increase for supervisors (2022 impact \$1.95 million). Impacts of this increase will continue to be seen as the department increases front-line staffing through the first half of 2022. The budget includes an additional three employees for the Electronic Monitoring Unit, previously paid for through state reimbursements. These positions no longer qualify as allowable costs and were added to the GF budget mid-year 2021. Expenses increase \$74,000 for increased placement and costs for the food service and hospital contracts. The 2022 budget request also included a request of \$500,000 for new security cameras at the Youth Center. This project was removed from the budget and will be included as part of the 2022 Capital Improvement Plan.

2022 Revenues remain relatively level with recent years. The 2013 revenues included reimbursement for the Hillcrest residential treatment from JFS. Placement expenses and reimbursement for Hillcrest were shifted to state grant funds in 2014.

Dept 40 Juvenile Court





Dept 41 Court of Appeals (COA)

Sources None

Uses Capital and operating expenses for the Ohio First District Court of Appeals, constituting Hamilton County. (The state supreme court funds personnel costs.) The court of appeals hears appeals of trial court cases from the Court of Common Pleas and Municipal Court.

ORC Chapter 2501 - Court Of Appeals

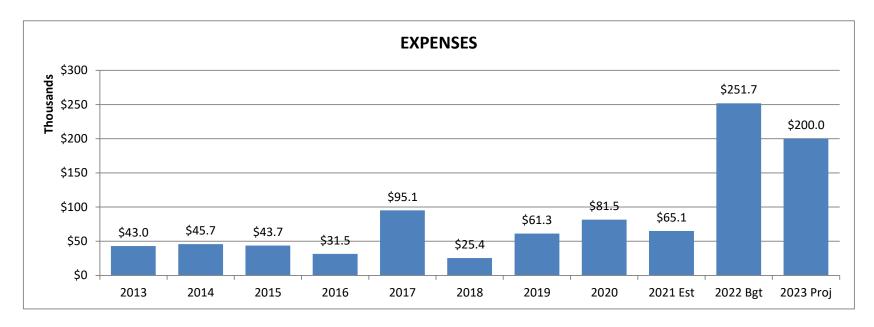
	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Expenses	42,953	45,722	43,742	31,506	95,122	25,416	61,302	81,507	65,059	251,744	200,000
Personnel	-	-	-	-	-	-	-	-	-	111,120	-
Non-Personnel	42,953	45,722	43,742	31,506	95,122	25,416	61,302	81,507	65,059	140,624	200,000
Employees	-	-	-	-	-	-	-	-	-	1.00	1.00

Notes

For 2022, the COA is adding a County-funded position for the first time in its history. The Director of Strategic Management and of Cross-Court Innovation is intended to develop and implement a strategic plan to streamline case management, improve the courts communication to the public, and promote access to justice for diverse and pro se (representing themselves) litigants. This position will also propose and implement new technology initiatives. The position is expected to be funded via the general fund for 2022-23 fiscal years and then by the supreme court thereafter.

Non-personnel expenses show increases in training, technology and furniture. The COA is ramping up training for judges and administrators following the pandemic year as well diversity and inclusion training for staff. Technology increases are driven by software (Office 365, PDF software) and hardware (laptops, terminal server, monitors, printers) upgrades. The COA anticipates more furniture needs as staff grows.

Dept 41 Court of Appeals (COA)



Dept 42 Court of Common Pleas

Sources Court costs, bonds, fees, fines and forfeitures recorded in the Clerk of Courts' department.

Uses The Common Pleas Court has jurisdiction in all civil cases in which disputed amounts exceed \$15,000, and in all felony cases. The Court budget also includes CMSNet, which is the computer system used to track cases in the Court of Domestic Relations, Public Defender, Clerk of Courts, Court of Common Pleas, Municipal Court, Juvenile Court, Prosecutor, and Adult Probation.

ORC Title 23: Courts-Common Pleas; Ohio Constitution, Article IV, Section 4: Organization and jurisdiction of common pleas court

	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Revenues	38,302	49,388	-	-	-	-	1,313	1,284	-	-	-
Expenses	6,857,817	7,478,285	7,957,800	8,204,303	8,637,485	8,747,372	9,389,255	9,767,782	11,131,988	12,508,050	12,883,291
Court Personnel	2,097,440	2,332,609	2,836,775	2,979,781	3,150,761	3,198,423	3,739,856	4,409,635	4,910,389	5,575,318	5,742,578
Court Non-Personnel	941,359	895,347	1,049,459	1,104,843	1,150,546	1,052,785	782,792	436,522	532,440	607,060	625,272
CMSNet	3,819,018	4,250,329	4,071,566	4,119,679	4,336,178	4,496,165	4,866,607	4,921,625	5,689,159	6,325,672	6,515,442
Employees	38.75	40.75	57.75	58.75	56.75	58.75	64.75	66.75	79.75	83.75	83.75

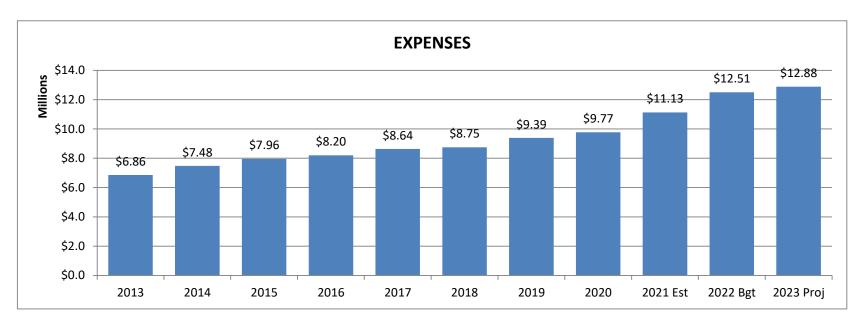
Notes When the downturn in the economy impacted the County's general fund (2009-12), Common Pleas used various restricted funds (RFs) to offset general fund (GF) operations. Over time expenses have been restored to the general fund.

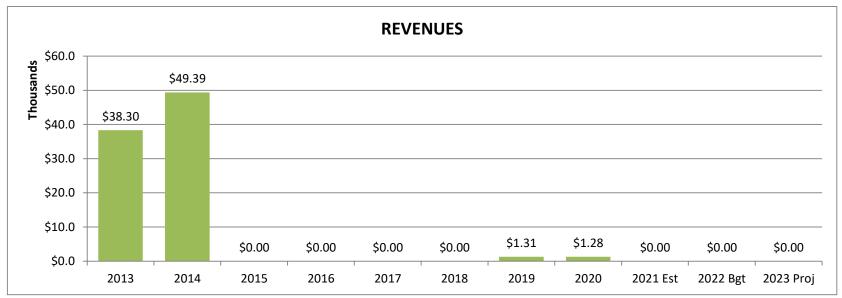
The 2022 budget reflects five new positions and market-rate salary revisions for bailiffs implemented during 2021. Annual growth in non-personnel is mainly attributed to contract costs related to CMSNet. In 2022, the Court anticipates increases in application and network support contracts. In the 2021 budget the Court moved 13 employees from the Special Projects fund to the general fund. In 2019, the Court transitioned employees from the Court Automation fund back into the general fund. In 2017 and 2016, the Court's implemented broad market rate salary adjustments. The addition of 17 positions between 2014 and 2015 corrects for positions budgeted in RFs in prior years but paid out of the GF.

The Drug Court, the Felony Veterans Treatment Court, and the Mental Health Court are specialized dockets, which enable qualified individuals to receive treatment in a court-monitored, community-based program in lieu of incarceration. The treatment services for these specialized dockets are mainly supported by property tax levies, with additional resources from grants.

River City Correctional Center reimbursed the Court for using the Court Management System (CMSNet) between 2013 and 2014. This revenue is now being recouped in the indirect cost plan (Non-Departmentals).

Dept 42 Court of Common Pleas





Dept 43 Municipal Court

Sources Reimbursement revenue to the Court is from the Mental Health and Recovery Services Board for identifying mental health defendants for connection to services and/or referral to the Court Clinic regarding competency, and from Talbert House for referring individuals for treatment. In addition, court costs, service fees, and fines that are assessed in the Court are collected and recorded in the Clerk of Court's department.

Uses The jurisdiction of Municipal Court is limited to traffic offenses, misdemeanors and civil cases where the amount of controversy does not exceed \$15,000. The court also has preliminary jurisdiction in felonies. Small claims court is a division of Municipal Court which hears claims for money only, not in excess of \$500.

ORC	Chapter 1	1901 -	Municipal	Court
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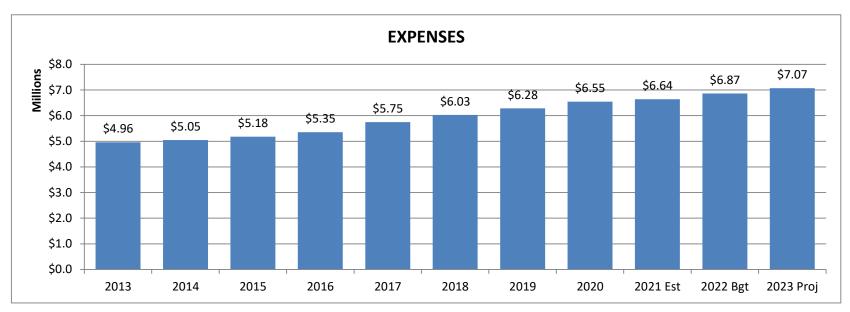
	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Revenues	141,762	238,808	422,833	193,723	142,934	117,470	153,254	163,843	143,563	131,820	131,820
Reimbursement	141,762	133,440	117,554	112,954	142,934	117,470	153,026	163,843	143,563	131,820	131,820
Other Revenues	-	105,368	305,279	80,769	-		228		-		
Expenses	4,959,535	5,048,723	5,175,547	5,354,619	5,749,369	6,027,328	6,281,674	6,547,805	6,641,813	6,865,156	7,069,750
Personnel	4,959,535	5,021,115	5,151,611	5,316,314	5,717,790	5,991,422	6,252,453	6,505,905	6,514,040	6,819,806	7,024,400
Non-Personnel	-	27,609	23,936	38,305	31,579	35,906	29,220	41,900	127,773	45,350	45,350
Employees	73.17	93.72	90.46	88.40	87.90	91.50	94.50	93.50	95.50	98.50	98.50

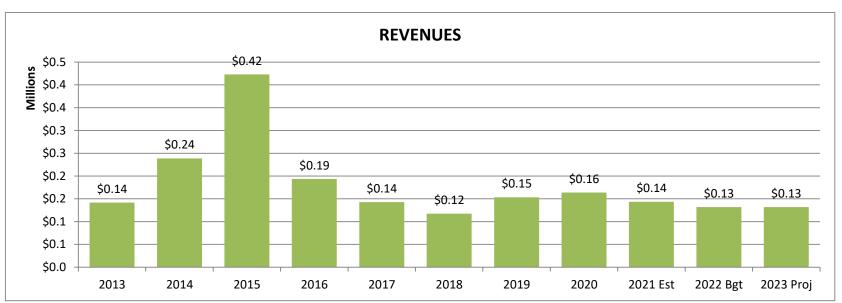
Notes

For several years Municipal Court used various restricted funds (RF) to offset general fund (GF) operations. Over time corrective actions were taken to shift expenses back to the GF. (The GF is mainly personnel costs.) Annual growth within this agency is attributed to raises and increases in medical benefits. The 2022 budget is in-line with the 2021 budget. During 2021, the Court purchased court recording systems in three courtrooms due to the inability to hire court reporters. Additional growth in 2021 was due to shifting personnel from restricted funds, and bailiffs' salary adjustments in October. In 2017, market rate salary adjustments were implemented. The addition of 20 positions between 2013 and 2014 corrects for positions budgeted in RFs in prior years but paid out of the GF.

2022 revenue is an estimate as the Mental Health Resovery Service contract is still being developed. The increase in 2020 and 2019 reimbursement revenue is related to timing issues, 2019 and 2018 specialized docket revenue was received in 2020 and 2019 respectively.

Dept 43 Municipal Court





Dept 44 Court of Domestic Relations

Sources Court fees and reimbursement from the State Child Support Enforcement Agency (CSEA).

Uses The Court of Domestic Relations (CDR) docket includes cases of divorce, dissolution, the care and support of children, and the protection of victims of domestic violence. The Court helps families resolve their disagreements about finances, property and serving the best interests of children by creating solutions, resolving disputes, and helping families transition smoothly into a new family situation.

ORC Section 2301.03 - Designation domestic relations, juvenile and probate duties

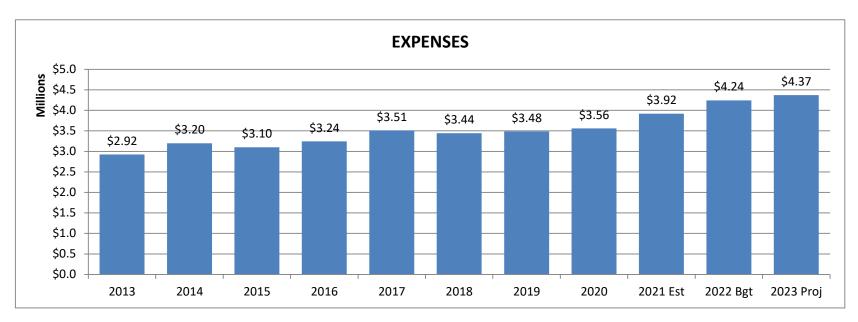
	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Revenues	384,971	341,169	273,872	253,981	271,226	145,273	178,291	105,589	183,760	190,000	190,000
Expenses	2,924,013	3,196,985	3,099,111	3,244,450	3,508,182	3,444,809	3,484,338	3,558,495	3,918,339	4,244,792	4,371,081
Personnel	2,819,761	3,083,690	2,997,623	3,153,533	3,398,579	3,313,397	3,371,976	3,406,571	3,733,080	4,059,302	4,181,081
Non-Personnel	104,252	113,295	101,488	90,917	109,603	131,412	112,362	151,924	185,259	185,490	190,000
Employees	45.02	47.90	45.00	45.60	47.60	48.60	52.60	51.60	48.80	48.80	48.80

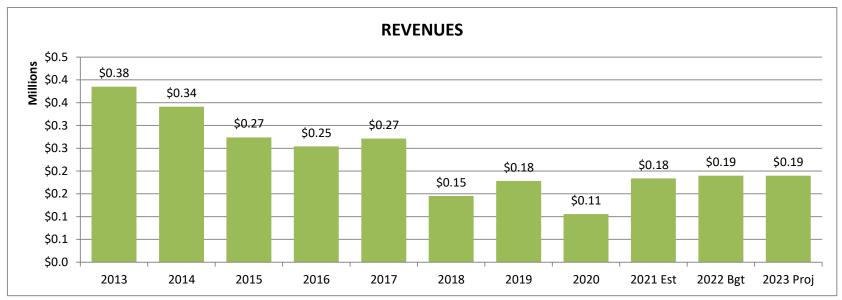
Notes The Court of Domestic Relations is >95% personnel expenses; thus cost increases are primarily related to staffing levels, and wage and benefit increases.

The Court implemented market rate salary adjustments in 2021 based upon other urban county comparable, resulting in an average increase of 9% per employee. The full effect of the increases appears in the 2022 budget.

Employee counts have fluctuated since 2013. In earlier years this was to replenish staffing levels that were eliminated during the 2008-09 recession. The Domestic Relations special project fund absorbed some personnel through 2019. In 2019, all positions were budgeted in the general fund. The recent decrease in counts was due to eliminating positions that were no longer needed and combining tasks and activities among current staff. The special projects fund absorbs personnel expenses in the event that it is needed.

Dept 44 Court of Domestic Relations





Dept 45 Probate Court

Sources Court fees and fines, Indigent Care Levy, and reimbursements from other jurisdictions

Uses Judicial responsibilities for matters related to estates, wills, consent for medical treatment, mental competence, guardianships, adoptions, and marriage licenses; and additional responsibilities such as making appointments to various boards and commissions (e.g. parks board) and presiding over land appropriation or eminent domain cases where real property is being taken by the state, county, city or public utility.

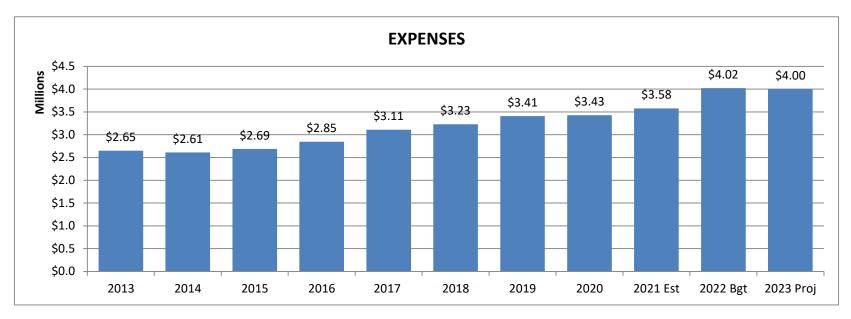
ORC Chapter 2101- Probate Court - Jurisdiction, Procedure

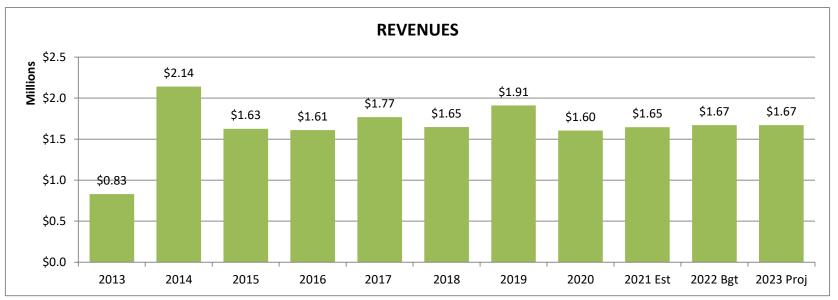
	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Revenues	831,297	2,141,785	1,626,237	1,609,554	1,768,532	1,648,466	1,910,829	1,604,347	1,646,000	1,670,000	1,670,000
Service Fees	732,656	710,912	716,502	749,804	746,385	732,843	710,165	652,924	725,000	700,000	700,000
Other Revenues	98,641	1,430,874	909,734	859,749	1,022,147	915,623	900,664	951,423	921,000	970,000	970,000
Transfers In	-	-	-	-	-	-	300,000	-	-	-	-
Expenses	2,647,925	2,611,599	2,687,737	2,847,296	3,111,229	3,227,833	3,406,282	3,428,475	3,577,814	4,023,483	4,000,000
Personnel	2,109,308	2,166,782	2,208,519	2,449,441	2,636,596	2,677,047	2,909,197	2,967,487	3,019,384	3,303,683	3,350,000
Non-Personnel	538,617	444,817	479,218	397,855	474,633	550,787	497,085	460,988	558,430	634,800	650,000
Capital Outlay	-	-	-	-	-	-	-	-	-	85,000	-
Employees	38.00	37.40	36.00	39.00	41.50	40.01	39.51	39.91	39.41	41.30	41.30

Notes Probate Court, year after year, stays within budget by either limiting spending or using restricted fund transfers (reflected in the \$300,000 transfer in 2019).

Expenses over the past several years have been relatively flat. The 2022 budget increases are driven by increased mental health caseloads. Personnel has increased due to the addition of two part-time mental health positions (added mid-year 2021) and non-personnel expenses have increased for legal services and medical services. The Court budget also includes capital for the first time in several years. The major driver of this request is a planned safety study estimated to cost \$120,000. The Court has budgeted half of this expense in the general fund and anticipates half to be charged to restricted funds. The Court also has \$25,000 for the replacement of a vehicle. The Court has previously requested an additional Guardianship Investigator position (\$75,000). This position is not included in the 2022 request but is recommended to be evaluated as a part of the 2022 Indigent Care Levy review.

Dept 45 Probate Court





Dept 46 Clerk of Courts

Sources

The Clerk of Courts collects fines and fees assessed in the Court of Common Pleas and Municipal Court. The fines and fees are paid by parties in a civil case or the defendant in a criminal case who has pled guilty to or been convicted of a criminal offense. This office may also transfer cash from its Auto Title fund to offset general fund operations. In addition, the office receives reimbursement for child support-related orders from Job and Family Services, and postage cost for processing outbound mail from other county departments.

Uses

The Clerk of Courts provides public access to the records of the Court, and receives, distributes, and preserves official court documents of the Court of Common Pleas, Municipal Court, and Court of Appeals. Similarly, the office handles the storage, retrieval, and disposal of records for other county agencies. In addition, this office executes responsibilities such as arrest, transportation of prisoners, subpoenas, evictions, and courtroom security in Municipal Court. Other services include processing mail and microfilm for various departments.

ORC Chapter 2303 - Clerk of the Court of Common Pleas; Sections 1901.31-32 Municipal Clerk of Courts & Bailiffs

	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Revenues	15,092,147	15,441,192	15,591,906	14,393,889	12,926,857	13,162,303	13,022,014	8,346,143	9,160,580	9,867,548	9,966,223
Fines and Fees	11,743,052	12,566,792	12,782,100	11,546,503	10,167,241	10,645,635	11,139,382	8,050,921	8,795,242	9,529,548	9,624,843
Postage	1,117,270	1,156,307	1,096,090	1,119,975	1,026,582	1,087,264	1,009,136	285,222	363,924	338,000	341,380
Auto Title Transfer	2,209,209	1,700,000	1,700,000	1,700,000	1,700,000	1,400,000	849,000	-	-	-	-
Other Revenues	22,616	18,093	13,716	27,411	33,033	29,403	24,496	10,000	1,414	-	-
Expenses	11,248,324	11,355,654	11,781,966	12,046,652	11,735,290	11,796,521	12,431,865	10,971,199	11,989,190	12,298,304	12,648,285
Personnel	8,587,606	8,671,988	9,092,100	9,463,191	9,685,023	9,578,484	10,012,403	9,541,752	10,300,068	10,401,499	10,713,544
Non-Personnel	2,660,717	2,683,666	2,689,866	2,583,460	2,050,266	2,218,037	2,419,462	1,429,447	1,689,122	1,896,805	1,934,741
Employees	175.38	175.40	178.15	183.90	183.20	177.70	177.00	177.00	177.00	176.80	176.80

Notes

The majority of the Clerk of Courts expenses are driven by personnel costs. These costs make up over 85% of its operating costs in 2022. Another 8% to 9% of operating costs is postage. The growth in non-personnel in 2021 and 2022 is related to postage. Also included in the 2022 budget is additional funding for contractual services and printing. In 2018 the Clerk, in collaboration with Municipal Court, established a legal help clinic which provides free information and limited legal advice in Municipal Civil cases for individuals who do not have a lawyer.

Court fines and fees have been trending downward since 2017. 2022 revenues are cautious, anticipating 12 months of court operations following two years with periods of time when the COVID pandemic closed the courts. Municipal Criminal Traffic revenues are still trending lower than pre-Covid levels. The Auto Title Fund transfer was suspended in 2020 as general revenues performed above budget. In 2019, this transfer was offset by \$681K -- the result of a collaboration with the Prosecutor's office that returned abandoned funds to the County (in Fines/Fees above). In 2017 revenues were down primarily due to performance in fines and fees (-\$1.1M).

Dept 46 Clerk of Courts





GENERAL FUND BUDGET SUMMARIES: 2022

Dept 47 Public Defender

Sources State reimbursement for indigent defense cost, other client fees.

Uses Legal representation for indigent adults and juveniles.

ORC Chapter 120 - Public Defenders

	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Revenues	5,743,627	7,046,732	6,819,927	9,354,626	7,961,580	9,346,399	11,883,701	14,521,016	20,598,796	25,812,353	26,584,024
State Reimb.	5,654,336	6,967,280	6,747,802	9,260,637	7,876,450	9,249,573	11,731,119	14,442,437	20,524,666	25,722,353	26,494,024
Other Revenues	89,291	79,451	72,125	93,988	85,130	96,826	152,582	78,579	74,130	90,000	90,000
Expenses	14,319,022	15,177,274	15,446,131	16,879,054	18,716,741	19,550,937	19,487,442	19,026,224	23,117,499	24,108,102	24,737,046
Personnel	8,865,493	9,530,928	9,561,827	10,089,133	10,873,659	11,222,247	12,535,883	12,446,578	13,271,992	14,678,155	15,118,500
Non-Personnel	5,453,528	5,646,346	5,884,304	6,789,921	7,843,082	8,328,690	6,951,559	6,579,646	9,845,507	9,429,947	9,618,546
Employees	132.00	141.35	141.00	142.00	146.00	146.00	146.00	151.00	154.00	162.00	162.00

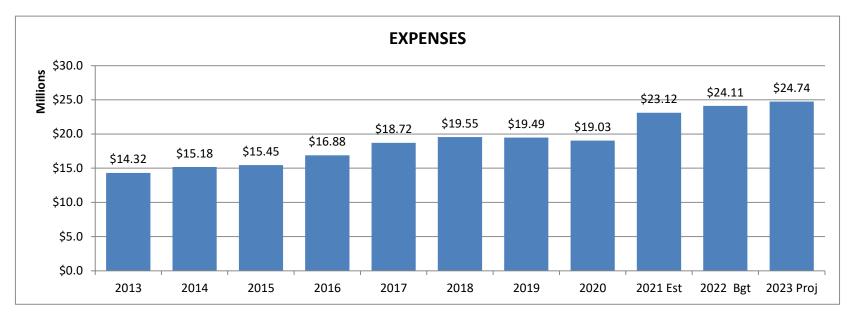
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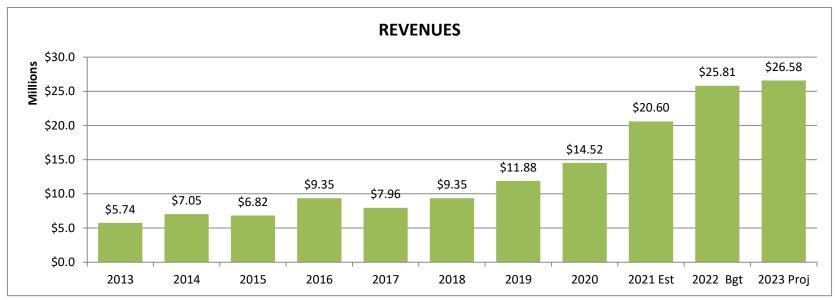
The Public Defender's non-personnel expenses are primarily driven by assigned counsel. In recent years the agency has been able to offset these costs by hiring additional attorneys. In 2021, the assigned counsel hourly rate increased from \$60/hour to \$75/hour which is in-line with the Office of the Ohio Public Defender.

The 2022 budget includes eight new attorney positions, salary adjustments to achieve pay-parity with the Prosecutor's office and comparable local attorneys to help with retaining staff and filling positions. In addition, the budget reflects a \$600K reduction to assigned counsel. 2022 also includes an increase for additional office space for the Guardian Ad-Litem division and the new staff. Previous market rate salary adjustments occurred in 2020, 2019, and 2016. The increase in non-personnel costs in 2021 is mainly due to the assigned counsel hourly rate increasing; in 2020 assigned counsel increased from \$50/hour to \$60/hour. A previous change to the hourly rate occurred in 2016.

The State's 2022-2023 biennial budget increased the reimbursement rates to 100%. In prior years the reimbursement rate has been as low as 35%. The 2021 budget included reimbursement from the Children Services Levy for Guardian Ad Litem services, which is available to the extent that the state does not fully reimburse costs.

Dept 47 Public Defender





GENERAL FUND BUDGET SUMMARIES: 2022

Dept 48 Court Reporters

Sources Fees are received when copies of transcripts are requested from civil or criminal cases. For the most part transcripts are provided electronically, which are free.

Uses The Court Reporters' department is responsible for transcribing spoken or recorded speech into written form using stenographic machines to produce official transcripts of court proceedings.

ORC Section 2301.20-25 - Recording of actions; preservation of records; Fees/compensation for reporters; Furnishing of transcripts

	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Revenues	1,213	265	-	186	28	-	-	-	-	-	-
Expenses	2,287,021	2,283,369	2,346,917	2,405,154	2,780,387	2,715,971	2,773,107	2,750,769	2,660,228	2,849,333	2,864,370
Personnel	2,205,152	2,210,316	2,254,715	2,320,195	2,628,035	2,616,831	2,653,513	2,619,086	2,539,648	2,661,533	2,741,379
Non-Personnel	81,869	73,052	92,202	84,959	152,352	99,139	119,594	131,683	120,580	187,800	122,992
Employees	38.50	38.00	38.00	38.00	38.00	38.00	38.00	38.00	38.00	34.75	34.75

Notes

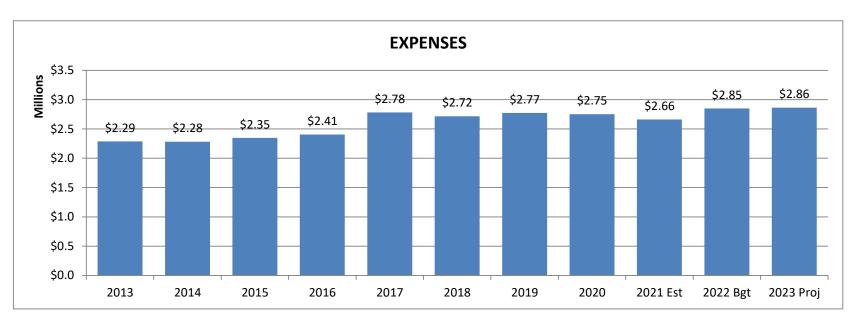
In 2022, staffing levels decreased due to attrition. Personnel costs decreased in 2021 due to the courts not being able to fill open positions with qualified candidates. The savings in personnel costs were used to purchase court recording systems in three courtrooms.

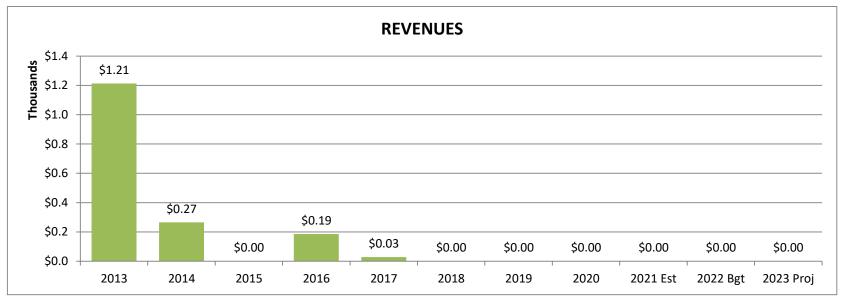
Non-personnel costs increase in 2022 as the courts plans to upgrade 35 computers/docking stations.

During 2020 personnel cost decrease due to a vacancy. As a result the department experienced an uptick in the freelance court reporter contractual services costs. Freelance court reporters are used for short-term assignments (i.e. an employee is on medical leave, etc.) In 2017, this office upgraded its technology infrastructure. That same year, market rate salary adjustments were implemented.

The Court Reporters office generally does not generate revenue. Historically, individuals that requested copies of transcripts paid a small printing fee. Now copies of transcriptions are transmitted electronically at no costs.

Dept 48 Court Reporters





Dept 49 Probation

Sources

The Mental Health and Recovery Services Board reimburses Probation for administering mental health services for the mentally-disordered offender program (MDO). Anderson Township reimburses the office for community services work provided by probationers (i.e. mowing lawns, etc.) Additional fees are received in the Electronic Monitoring Unit for providing enhanced security monitoring of individuals that are charged with domestic violence offenses and individuals with alcohol related driving offenses.

Uses

The Probation department carries out supervision orders, and writes pre-sentence investigation reports to aid with sentencing. The department may supervise county residents under orders from any court in the state. In addition, this department supervises parolees, furloughees, and ex-offenders under conditional pardon from state penal institutions. The Electronic Monitoring Unit supervises offenders that are allowed to serve time at home.

ORC Section 2301.27-.32 - Common Pleas Probation and supervisory services; 1901.33 Municipal Court employees

	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Revenues	361,051	408,507	398,259	402,734	414,214	474,986	598,397	612,507	700,763	676,356	689,383
Reimbursement	335,116	383,013	372,866	377,033	388,344	448,344	572,046	611,451	686,932	651,356	664,383
Other Revenues	25,935	25,493	25,394	25,701	25,870	26,642	26,352	1,056	13,831	25,000	25,000
Expenses	6,428,148	6,211,666	6,045,947	6,523,713	6,657,890	6,821,613	8,599,832	10,044,299	10,383,851	10,434,878	10,734,311
D	6.040.050										
Personnel	6,043,253	5,833,504	5,700,732	6,141,397	6,338,535	6,534,073	7,508,569	9,058,697	8,851,904	9,073,540	9,345,746
Personnei Non-Personnel	6,043,253 384,895	5,833,504 378,162	5,700,732 345,215	6,141,397 382,315	6,338,535 319,355	6,534,073 287,540	7,508,569 1,091,263	9,058,697 985,602	8,851,904 1,531,947	9,073,540 1,361,339	9,345,746 1,388,565

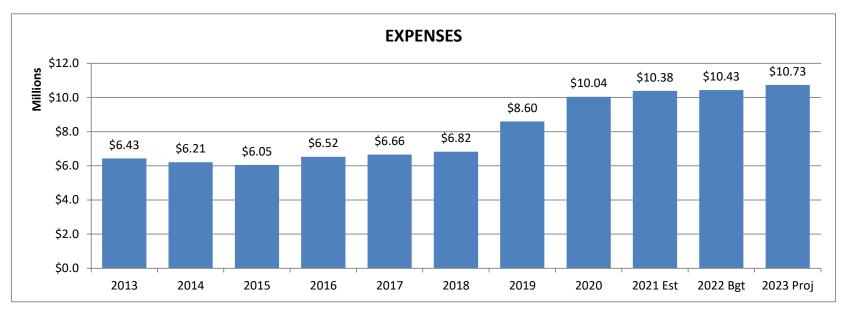
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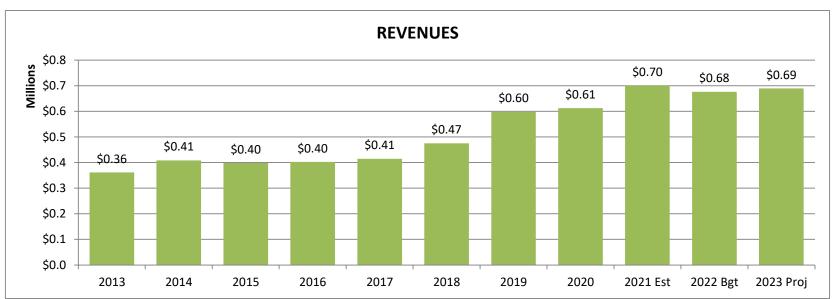
Personnel costs modulate between this agency's various funds. The Electronic Monitoring Division was incorporated into this agency in 2019 with associated increases in expenses. Increased use of electronic monitoring devices due to the pandemic has been the driving costs of non-personnel expenses since 2020. This increased use will continue into 2022, but expenses are decreasing slightly due to resources from Targeted Community Alternatives to Prison (TCAP).

Growth in employees in 2020 and 2021 is mainly due to shifting personnel costs from Probation Services Fund into the General Fund. While personnel costs increased in 2020, they decreased in 2021 due to vacancies and shifting some of the employees back to the restricted fund in late-August as conditions in the fund improved. In 2017 and 2016 market rate salary adjustments were implemented.

In 2021, revenue increase due to receiving reimbursement for the Department of Public Safety for indigent drivers alcohol monitoring. In addition, a one-time reimbursement was received from Mental Health and Recovery Services Board (MHRSB) to assist specialized dockets. In 2019, additional reimbursement revenue was received related to the transition of the EMU to this agency, for monitoring domestic violence offenders. The increase in 2018 revenue is personnel reimbursement associated with the Mentally Disabled Offender agreement.

Dept 49 Probation





Dept 51 Debt Service

Sources Hospital Commissioner conduit debt fees

Uses This general fund department transfers funding to the general obligation debt fund for payment of County debt on general fund projects. It also accounts for the debt monitoring expenses of the Hospital Commission.

ORC Section 133.30 - Sale of securities; Section 339.14 - County hospital commission.

	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Revenue	-	-	477,588	111,000	170,500	-	135,000	180,000	52,500	50,000	50,000
Expenses	3,617,841	8,075,018	6,010,000	6,607,679	6,447,500	7,091,259	6,213,754	6,246,146	6,290,000	6,050,000	6,350,000
Debt	3,617,841	8,075,018	6,010,000	6,560,409	6,420,000	7,053,000	6,175,000	6,200,000	6,250,000	6,000,000	6,300,000
Hospital Comm	-	-	-	47,270	27,500	38,259	38,754	46,146	40,000	50,000	50,000
Employees	-	-	-	-	-	-	-	-	-	-	-

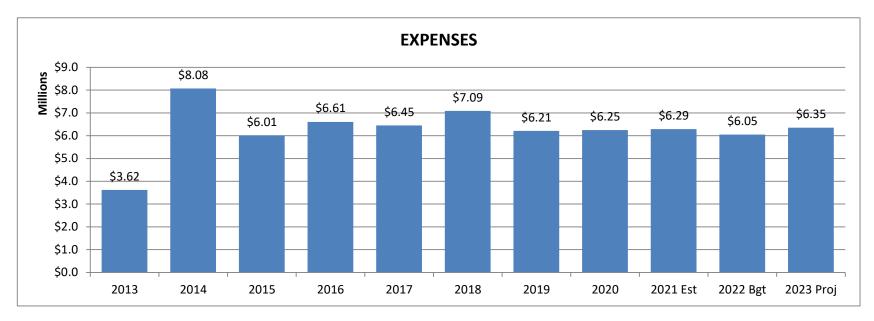
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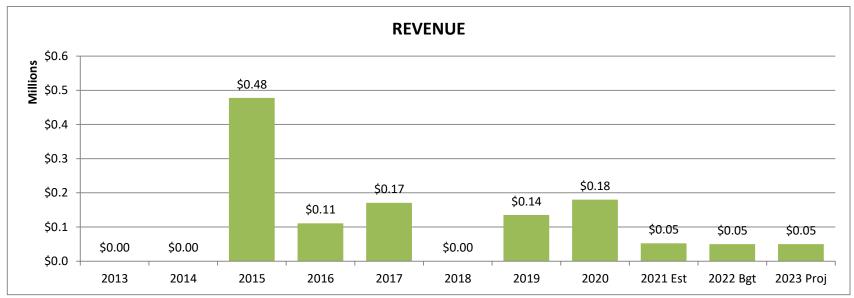
The debt service portion of this budget decreases in 2022 due to an increase in debt reimbursement from the riverfront sales tax (related to a premium on 2017 bonds that lowered sales tax obligations). General fund debt is calculated at \$5.16 million in 2022, but budgeted at a higher level to account for potential debt of several current and pending capital projects.

The Hospital Commission portion of the department is typically budgeted at level revenue and expenses, with conduit debt fees exceeding Commission expenses in most years. Conduit debt is bonds where the County acts as an issuer for a private borrower (in this case a hospital or other healthcare entity) in order for the debt to be tax-exempt. The County receives a fee for the service, but has no obligation for the debt. All revenue from 2016-2023 is conduit debt fees. The Hospital Commission budget was moved to the general fund from a restricted fund at the end of 2015, with the balance of the restricted fund (\$477.6K) deposited at that time.

Debt service expenses in 2013 are substantially lower than other years because proceeds from the sale of Drake Hospital were deposited into the general obligation debt fund, offsetting general fund debt transfers in 2012-13.

Dept 51 Debt Service





Dept 57 Metropolitan Sewer District (MSD) Oversight

Sources Reimbursements from the sewer district

Uses

The County monitoring team includes staff from County Administration and a consulting firm with accounting and utility experience (including subcontractors) who act as an "owner's representative" to the County on MSD matters. The team provides analysis, capital program review, and financial oversight. The monitoring team also includes legal and consulting activities required to comply with the federal Consent Decree, including negotiating the Consent Decree with the US Environmental Protection Agency (EPA).

ORC Chapter 6117 - Sewer Districts; County Sewers											
	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Revenues	2,127,931	1,517,587	4,882,355	2,700,000	4,409,335	2,015,489	-	7,650,412	3,750,000	4,117,000	4,162,000
Expenses	2,671,183	2,706,797	2,850,304	3,732,534	3,895,908	3,698,585	3,086,837	3,160,565	3,758,962	4,117,484	4,162,400
Personnel	340,813	396,935	427,445	381,600	329,641	221,130	236,677	235,364	239,262	250,884	257,200
Contractors	2,295,384	2,299,265	2,344,671	3,340,925	3,556,645	3,472,641	2,849,038	2,923,636	3,510,000	3,855,000	3,893,600
Other Expenses	34,986	10,596	78,188	10,009	9,622	4,815	1,123	1,565	9,700	11,600	11,600
Employees	3.90	3.60	4.75	4.40	4.00	2.35	2.65	2.65	2.65	1.65	1.65

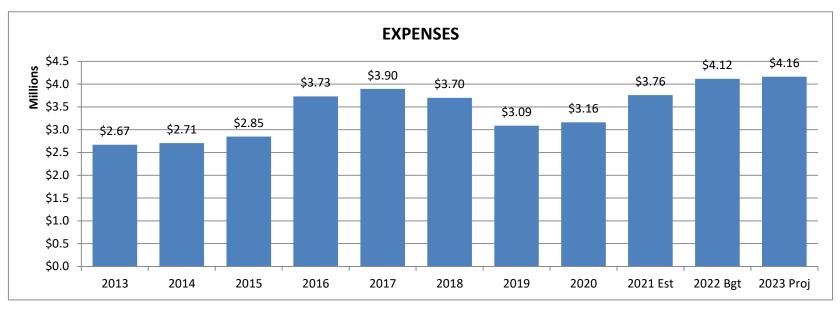
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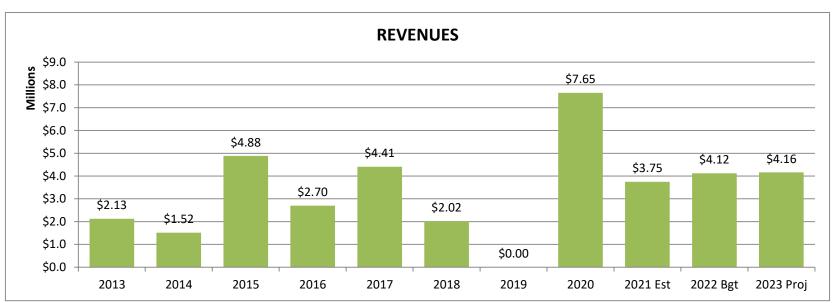
Revenues and expenses related to MSD oversight are generally budgeted and projected in-line with one another, as the general fund is fully reimbursed by the Sewer District. In practice, reimbursement billing lags expenses by one quarter, and reimbursement by the Sewer District is often further delayed. Projected and budgeted figures in this area are generally higher than actual expenses.

The City of Cincinnati and the County are subject to a multi-phased Federal Consent Decree to bring MSD into compliance with the Clean Water Act. Phase 1 of the Consent Decree is complete. Phase 2 of the Consent Decree has been estimated to cost more than \$4 billion. Negotiation with the Regulators (US EPA, Ohio EPA, and ORSANCO) for Phase 2A of the Consent Decree is currently underway. This critical work is the primary reason why 2021 and 2022 monitoring team expenses are projected to increase relative to 2019 and 2020.

County staff allocated to the District includes one full-time compliance coordinator, as well as a portion of two County Administration employees. The employee count falls by 1.0 in 2022 with the removal of a long-vacant finance position.

Dept 57 Metropolitan Sewer District (MSD) Oversight





GENERAL FUND BUDGET SUMMARIES: 2022

Dept 70 Veterans Service Commission (VSC)

Sources Senior services levy reimbursement

Uses Aid and financial assistance for veteran emergencies; filing of veterans administration claims on behalf of veterans; operation of the veterans service office

ORC Chapter 5901: Veterans' Services Commissions

	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Revenues	223,881	190,376	217,647	205,152	205,000	233,298	137,995	145,761	135,361	210,000	210,000
Expenses	1,371,413	1,461,562	1,269,898	1,220,276	1,127,951	1,163,217	997,392	940,297	1,049,846	1,114,344	1,182,000
Personnel	599,494	633,024	603,424	645,792	613,418	589,196	648,351	642,084	647,997	666,919	683,600
Veterans Relief	706,570	727,564	601,457	519,109	461,385	518,747	301,822	266,957	350,000	400,000	450,000
Other Expenses	65,349	100,975	65,017	55,375	53,148	55,274	47,218	31,255	51,849	47,425	48,400
Employees	10.46	11.15	11.15	11.15	11.15	11.15	11.15	11.15	11.15	11.15	11.15

Notes

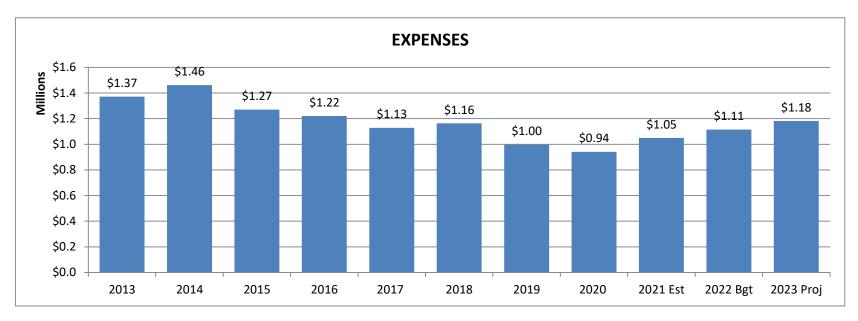
Veterans Service Commission (VSC) budget is driven primarily by the department's use of cash relief to veterans and by the amount of vacancy among its 11.15 staff.

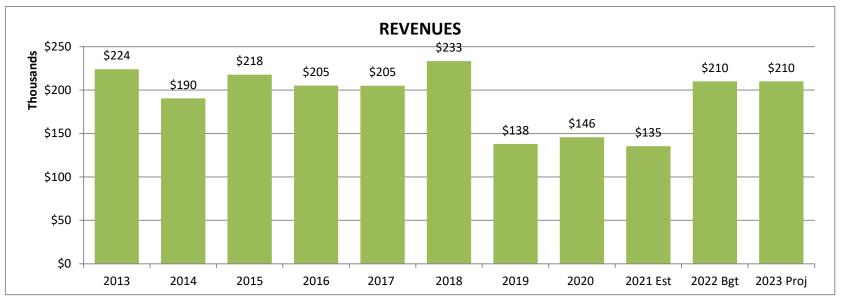
Veterans cash relief has experienced a significant decrease since 2018, though it is not clear why. Other available federal relief has likely continued the trend through 2021, and the department is budgeted in 2022 safely above recent-year expenses. The County Commissioners typically legislate in December a resolution that pledges to amend the VSC budget should it be necessary to provide further relief.

The VSC has had three vacant positions among its staff for some time. In 2022, the Commission expects to fill a vacant secretarial position, which is included in the proposed budget. Two vacant veterans service officers remain unfunded.

At the request of VSC management, Memorial Day programming has been moved from the VSC budget to Non-Departmentals, for management by County Administration. The VSC will continue to work with Administration to review eligible veterans groups.

70 Veterans Service Commission (VSC)







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Restricted Fund Overviews

The two-page fund overviews that follow are provided in order of fund number. The index below may be used to navigate by department name and functional area.

FUNCTION: Internal Service	
Department / Fund Name	Fund No.
Auditor / Auditor's Computer Center	931-004
Commissioners & Administration / Workers Compensation	931-003
Debt Service / Unvoted General Obligation Debt Service	900-002
Debt Service / Special Assessment Debt Service	900-003
Debt Service /Special Assessment Debt Issuance	921-009
Non-Departmentals / Medical Self-Insurance Fund	
Non-Departmentals / 27th Pay Reserve	002-042
FUNCTION: Judicial	
Department / Fund Name	Fund No.
Clerk of Courts / Auto Title Administration	002-018
Clerk of Courts / Citizen Reward Program	002-062
Common Pleas / Clerk of Courts Automation	
Common Pleas / Common Pleas Legal Research	002-027
Common Pleas / Administration of Justice	002-031
Common Pleas / Common Pleas Mediation	002-046
Common Pleas / Common Pleas Special Projects	
Domestic Relations / Domestic Relations Special Projects	002-068
Juvenile Court / Juv Indigent Driver Alcohol Treatment	002-020
Juvenile Court / Juvenile Court Legal Research	002-065
Juvenile Court / Juvenile Court Special Projects	002-073
Law Library / Law Library	
Municipal Court / Court Delay Reduction	002-029
Municipal Court / Municipal Court Special Projects	
Probate / Victims of Domestic Violence	002-007
Probate / Probate Court Conduct of Business	002-008
Probate / Indigent Guardianship	
Probate / Probate Court Automation	002-016
Probate / Probate Court Legal Research	
Probate / Probate Dispute Resolution	
Probate / Probate Court Special Projects	
Probate / Probate Guardianship Special Project	
Probation / Indigent Drivers	002-069
Probation / Probation Services	002-032

FUNCTION: Public Safety	
Department / Fund Name	Fund No.
Auditor / Dog & Kennel	002-005
CLEAR / CLEAR	
Comm Center / County Communication Center	
Comm Center / Wireless 911 Government Assistance Fund	
Coroner / Coroner's Out of County Fees	
EMA / Emergency Management Agency	002-006
Sheriff / Law Enforcement & Education	002-014
Sheriff / Sheriff's Parking Violations	002-050
Sheriff / Sheriff's Concealed Handgun License	
Sheriff / Sheriff's Peace Office Training	
<u>-</u>	
FUNCTION: Public Works	
Department / Fund Name	Fund No.
Engineer / Permissive Auto Tax Municipal	
Engineer / Permissive Auto Tax County	
Engineer / Roads & Bridges	
Engineer / Major Highway Operations - County	
Engineer / Storm Water Oversight	002-057
Environmental Services / Air Quality Management	700-001
Environmental Services / Solid Waste Management Fund	002-002
Planning + Development / Water Rotary	002-019
Planning + Development / Storm Water Management	
Soil & Water / Soil and Water	998-011
Soli & Water / SWCD Stormwater	998-016
FUNCTION Deal False	
FUNCTION: Real Estate	Freed No.
Department / Fund Name	Fund No.
Auditor / Real Estate Assessment	
Prosecutor / Prosecutor's Delinquent Real Estate	
Recorder / Recorder's Technology Fund	
Treasurer / Treasurer's Delinquent Real Estate	
Treasurer / Treasurer's Optional Payment	
Treasurer / Tax Certificate Administration Fund	002-067
FUNCTION: Recreational Activities	
Department / Fund Name	Fund No.
Economic Development / Hotel/Motel Lodging Tax	
Zoo / Zoological Gardens	
	000 000

FUNCTION: Social Services

FONCTION. Social Services	
Department / Fund Name	Fund No.
DDS / Developmental Disabilities Services	
Health/Hospitals / Indigent Health Care	003-004
Health/Hospitals / Family Services and Treatment Levy	003-010
JFS / Children's Services	003-001
JFS / Bureau of Support	002-009
JFS / Public Assistance	002-023
JFS / Family Fund	002-039
JFS / Workforce Investment	002-060
MHRS / Mental Health Levy	003-003
MHRS / Mental Health Local Fund	002-045
MHRS / Mental Health and Recovery Services	002-047
MHRS / Addiction Response	002-076
Senior Services / Senior Services	003-006
FUNCTION: Stadium-Parking	
Department / Fund Name	Fund No.
Parking / Parking Operations	946-013
Parking / Parking Repair and Improvement	946-016
Parking / Parking Debt Reserve	946-018
Stadiums / Paul Brown Stadium Operations	946-003
Stadiums / Ballpark Operations	946-005
Stadiums / Banks Operations	946-006
Stadiums / Paul Brown Capital Repair Fund	946-010
Statiums / Paul Brown Capital Repair Fund	
Stadiums / Sales Tax Reserve Fund	946-012
Stadiums / Sales Tax Reserve Fund	946-014

Fund 931-004 - Auditor's Computer Center

Dept/s Auditor

Sources User fees to County Departments

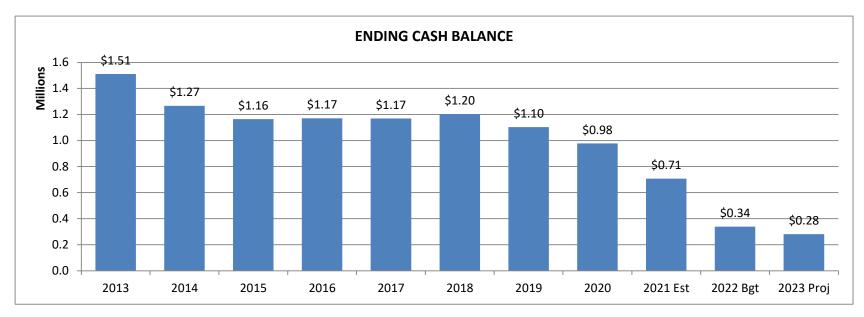
Uses Manage, administer, maintain, and implement information systems and technologies for the Hamilton County Auditor in the role of chief financial officer, chief payroll officer, and property assessor; as well as maintaining the same for other assisted County agencies.

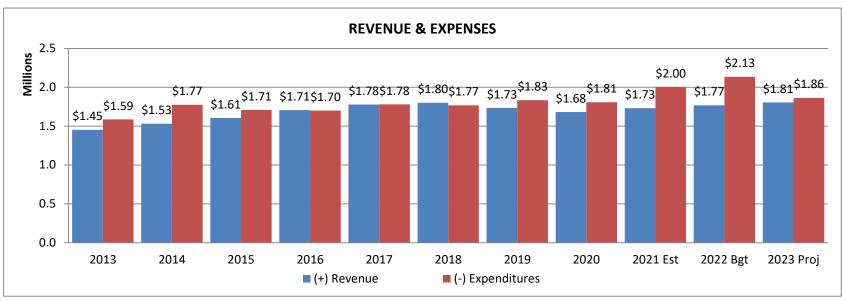
ORC 5705.09 Each subdivision shall establish the following funds... (F) A special fund for each class of revenues derived from a source other than the general property tax, which the law requires to be used for a particular purpose.

	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	1,644,935	1,510,379	1,266,025	1,163,901	1,170,805	1,169,359	1,202,782	1,103,071	977,687	706,573	339,043
(+) Revenue	1,451,753	1,530,251	1,605,204	1,706,246	1,777,943	1,801,212	1,734,648	1,680,927	1,730,364	1,767,000	1,805,000
(-) Expenditures	1,586,309	1,774,605	1,707,329	1,699,342	1,779,389	1,767,789	1,834,360	1,806,311	2,001,478	2,134,530	1,863,000
Ending Cash Balance	1,510,379	1,266,025	1,163,901	1,170,805	1,169,359	1,202,782	1,103,071	977,687	706,573	339,043	281,043
(-) Encumbrances	127,389	110,568	17,105	74,797	46,301	44,221	84,917	137,081	100,000	100,000	100,000
Unencumbered Balance	1,382,990	1,155,457	1,146,795	1,096,008	1,123,058	1,158,562	1,018,154	840,606	606,573	239,043	181,043
% of Expenditures	87.2%	65.1%	67.2%	64.5%	63.1%	65.5%	55.5%	46.5%	30.3%	11.2%	9.7%
Employees	17.0	17.0	18.0	17.0	17.0	16.0	16.0	15.0	14.0	14.0	14.0

Notes This fund recoups service charges from County departments to operate the Auditor's computer center. The budget is built to intentionally draw down the accumulated reserve in the fund, then stabilize the reserve over the longer term. The 2022 budget figure above remains at the department request level, but the agency typically spends about 80% of the requested amount. It is unlikely the 2021 or 2022 reserves will fall as substantially as projected above. If the computer center continues to spend at typical levels, the fund reserve by 2023 will remain above 30% of annual expenses.

Fund 931-004 - Auditor's Computer Center





Fund 931-003 Workers' Compensation Reserve

Dept/s Non-Departmentals

Sources Annual department billings as a percentage of an employees salaries.

Uses The Workers' Compensation Reserve provides funding for current and future related claims.

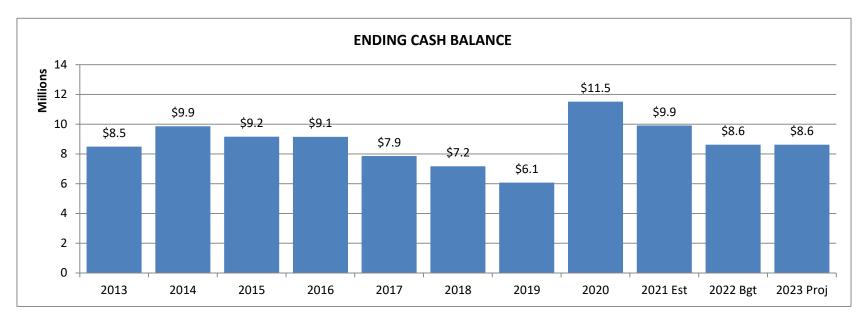
ORC Section 4123.31 Workers' Compensation Fund

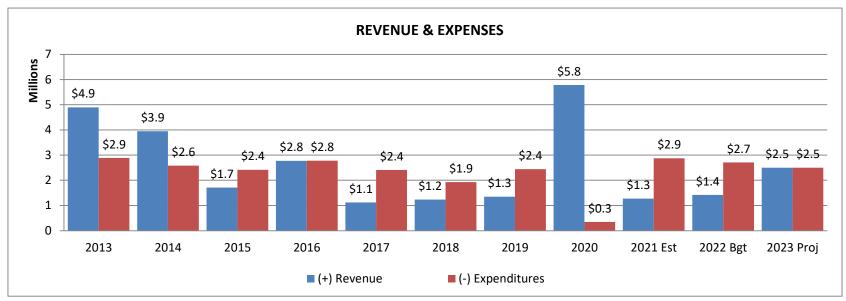
2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
6,481,336	8,493,720	9,860,834	9,152,368	9,145,149	7,858,632	7,164,857	6,067,150	11,510,758	9,911,914	8,618,966
4,896,829	3,946,737	1,707,283	2,768,961	1,120,791	1,230,389	1,345,733	5,784,807	1,271,705	1,415,648	2,500,000
2,884,444	2,579,624	2,415,749	2,776,180	2,407,308	1,924,165	2,443,439	341,200	2,870,549	2,708,597	2,500,000
8,493,720	9,860,834	9,152,368	9,145,149	7,858,632	7,164,857	6,067,150	11,510,758	9,911,914	8,618,966	8,618,966
6,885	603	8,603	2,500	-	5,000	10,000	10,000	10,000	10,000	10,000
8,486,835	9,860,231	9,143,765	9,142,649	7,858,632	7,159,857	6,057,150	11,500,758	9,901,914	8,608,966	8,608,966
294.2%	382.2%	378.5%	329.3%	326.4%	372.1%	247.9%	3370.7%	344.9%	317.8%	344.4%
1.81%	1.25%	0.76%	1.25%	0.00%	0.00%	0.00%	0.00%	0.49%	0.49%	0.86%
1.0	1.0	1.0	1.0	2.2	2.2	2.2	2.2	2.2	2.2	2.2
	6,481,336 4,896,829 2,884,444 8,493,720 6,885 8,486,835 294.2% 1.81%	6,481,336 8,493,720 4,896,829 3,946,737 2,884,444 2,579,624 8,493,720 9,860,834 6,885 603 8,486,835 9,860,231 294.2% 382.2% 1.81% 1.25%	6,481,336 8,493,720 9,860,834 4,896,829 3,946,737 1,707,283 2,884,444 2,579,624 2,415,749 8,493,720 9,860,834 9,152,368 6,885 603 8,603 8,486,835 9,860,231 9,143,765 294.2% 382.2% 378.5% 1.81% 1.25% 0.76%	6,481,336 8,493,720 9,860,834 9,152,368 4,896,829 3,946,737 1,707,283 2,768,961 2,884,444 2,579,624 2,415,749 2,776,180 8,493,720 9,860,834 9,152,368 9,145,149 6,885 603 8,603 2,500 8,486,835 9,860,231 9,143,765 9,142,649 294.2% 382.2% 378.5% 329.3% 1.81% 1.25% 0.76% 1.25%	6,481,336 8,493,720 9,860,834 9,152,368 9,145,149 4,896,829 3,946,737 1,707,283 2,768,961 1,120,791 2,884,444 2,579,624 2,415,749 2,776,180 2,407,308 8,493,720 9,860,834 9,152,368 9,145,149 7,858,632 6,885 603 8,603 2,500 - 8,486,835 9,860,231 9,143,765 9,142,649 7,858,632 294.2% 382.2% 378.5% 329.3% 326.4% 1.81% 1.25% 0.76% 1.25% 0.00%	6,481,336 8,493,720 9,860,834 9,152,368 9,145,149 7,858,632 4,896,829 3,946,737 1,707,283 2,768,961 1,120,791 1,230,389 2,884,444 2,579,624 2,415,749 2,776,180 2,407,308 1,924,165 8,493,720 9,860,834 9,152,368 9,145,149 7,858,632 7,164,857 6,885 603 8,603 2,500 - 5,000 8,486,835 9,860,231 9,143,765 9,142,649 7,858,632 7,159,857 294.2% 382.2% 378.5% 329.3% 326.4% 372.1% 1.81% 1.25% 0.76% 1.25% 0.00% 0.00%	6,481,336 8,493,720 9,860,834 9,152,368 9,145,149 7,858,632 7,164,857 4,896,829 3,946,737 1,707,283 2,768,961 1,120,791 1,230,389 1,345,733 2,884,444 2,579,624 2,415,749 2,776,180 2,407,308 1,924,165 2,443,439 8,493,720 9,860,834 9,152,368 9,145,149 7,858,632 7,164,857 6,067,150 6,885 603 8,603 2,500 - 5,000 10,000 8,486,835 9,860,231 9,143,765 9,142,649 7,858,632 7,159,857 6,057,150 294.2% 382.2% 378.5% 329.3% 326.4% 372.1% 247.9% 1.81% 1.25% 0.76% 1.25% 0.00% 0.00% 0.00%	6,481,336 8,493,720 9,860,834 9,152,368 9,145,149 7,858,632 7,164,857 6,067,150 4,896,829 3,946,737 1,707,283 2,768,961 1,120,791 1,230,389 1,345,733 5,784,807 2,884,444 2,579,624 2,415,749 2,776,180 2,407,308 1,924,165 2,443,439 341,200 8,493,720 9,860,834 9,152,368 9,145,149 7,858,632 7,164,857 6,067,150 11,510,758 6,885 603 8,603 2,500 - 5,000 10,000 10,000 8,486,835 9,860,231 9,143,765 9,142,649 7,858,632 7,159,857 6,057,150 11,500,758 294.2% 382.2% 378.5% 329.3% 326.4% 372.1% 247.9% 3370.7% 1.81% 1.25% 0.76% 1.25% 0.00% 0.00% 0.00% 0.00% 0.00%	6,481,336 8,493,720 9,860,834 9,152,368 9,145,149 7,858,632 7,164,857 6,067,150 11,510,758 4,896,829 3,946,737 1,707,283 2,768,961 1,120,791 1,230,389 1,345,733 5,784,807 1,271,705 2,884,444 2,579,624 2,415,749 2,776,180 2,407,308 1,924,165 2,443,439 341,200 2,870,549 8,493,720 9,860,834 9,152,368 9,145,149 7,858,632 7,164,857 6,067,150 11,510,758 9,911,914 6,885 603 8,603 2,500 - 5,000 10,000 10,000 10,000 8,486,835 9,860,231 9,143,765 9,142,649 7,858,632 7,159,857 6,057,150 11,500,758 9,901,914 294.2% 382.2% 378.5% 329.3% 326.4% 372.1% 247.9% 3370.7% 344.9% 1.81% 1.25% 0.76% 1.25% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	6,481,336 8,493,720 9,860,834 9,152,368 9,145,149 7,858,632 7,164,857 6,067,150 11,510,758 9,911,914 4,896,829 3,946,737 1,707,283 2,768,961 1,120,791 1,230,389 1,345,733 5,784,807 1,271,705 1,415,648 2,884,444 2,579,624 2,415,749 2,776,180 2,407,308 1,924,165 2,443,439 341,200 2,870,549 2,708,597 8,493,720 9,860,834 9,152,368 9,145,149 7,858,632 7,164,857 6,067,150 11,510,758 9,911,914 8,618,966 6,885 603 8,603 2,500 - 5,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 3370,758 9,901,914 8,608,966 372,1% 247.9% 3370.7% 344.9% 317.8% 1.81% 1.25% 0.76% 1.25% 0.00% 0.00% 0.00% 0.00% 0.00% 0.49% 0.49%

Notes Given the potential for substantial swings in annual workers compensation billings, the balance of this fund should be greater than what we typically carry in a restricted fund balance. Administration works closely with the workers' comp team in Human Resources to plan for estimated claims costs. For 2021 estimate and 2022 budget, the collection rates are 0.485% as fund balance levels are still good, however there are no premium rebates expected for either of these fiscal years.

For 2020, a collection of 0.97% was to be collected from all departments but due to the COVID-19 outbreak, there were no collections. This tactic was to help the general fund in the anticipation of lost sales tax revenue. Also in 2020, there were three premium rebates making up \$5.7M of the revenue, and claims were substantially down due to pandemic impacts. For 2019, a 3% increase to medical was collected in lieu of worker's comp. A \$1.3M rebate was received in 2019. For 2017 and 2018, the County implemented a "holiday" for all funds. There were no departmental revenue collections for these years, however Administration used the 2017 holiday to start allocating funds toward the replacement of the County finance system. The County did receive a rebate from the Ohio Bureau of Workers' Compensation (BWC) in the amount of \$1.1M in 2017 and \$1.2M in 2018. In 2015, the BWC switched from retrospective to prospective billing cycle.

Fund 931-003 Workers' Compensation Reserve





Fund 900-002 Unvoted General Obligation Debt

Dept/s Debt Service

Sources Transfers in from funds responsible for debt-funded projects.

Uses Payment of debt principal and interest, issuance costs, and other debt-related expenses.

ORC 133.30 Sale of securities.

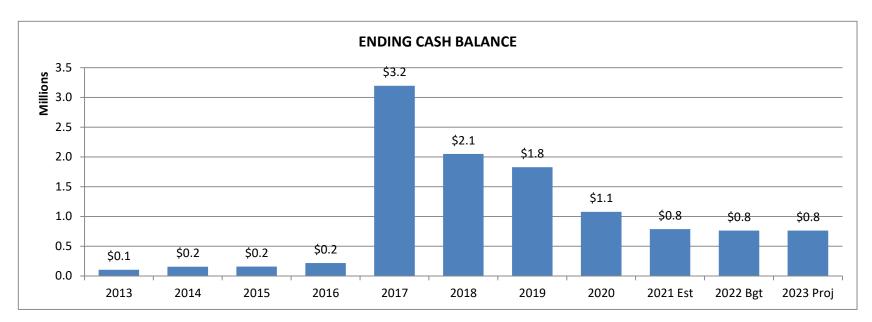
	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
	2013	2014	2015	2010	2017	2010	2019	2020	2021 ESC	ZUZZ Dgi	2023 PTOJ
Beginning Cash Balance	4,507,276	103,776	155,119	158,091	217,846	3,195,367	2,050,115	1,826,134	1,078,348	787,948	763,948
(+) Revenue	10,872,385	14,243,718	14,493,058	10,989,045	12,960,226	11,026,952	10,586,919	8,759,104	9,429,600	8,066,000	8,095,000
(-) Expenditures	15,275,885	14,192,376	14,490,086	10,929,290	9,982,705	12,172,204	10,810,901	9,506,890	9,720,000	8,090,000	8,095,000
Ending Cash Balance	103,776	155,119	158,091	217,846	3,195,367	2,050,115	1,826,134	1,078,348	787,948	763,948	763,948
(-) Encumbrances	54,403	49,903	-	-	10,382	27,807	-	17,350	20,000	20,000	20,000
Unencumbered Balance	49,374	105,217	158,091	217,846	3,184,985	2,022,308	1,826,134	1,060,998	767,948	743,948	743,948
% of Expenditures	0.3%	0.7%	1.1%	2.0%	31.9%	16.6%	16.9%	11.2%	7.9%	9.2%	9.2%
Employees	-	-	-	-	-	-	-	-	-	-	-

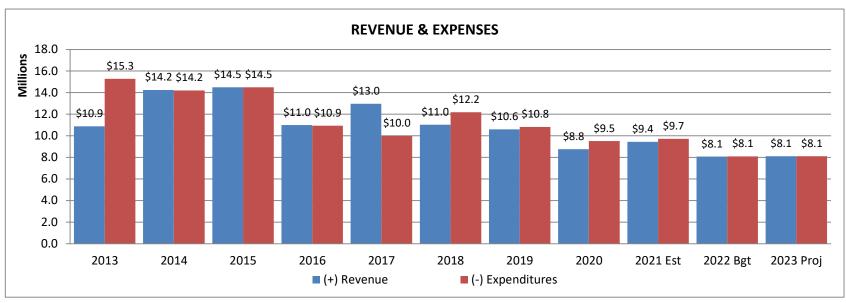
Notes This fund receives transfers from various operating funds to make debt service payments on the County's general obligation debt.

The 2022 budget assumes general fund debt expenses of \$6.00 million. Neither 2022 nor 2023 include currently pending debt issuances. The reserve balance falls from 2017 through the end of the plan due to a \$2.9 million bond premium payment in 2017 (drawn down through 2020) and a \$1.12 million parking debt subsidy in 2019 (drawn down through 2024).

An increase in revenue in 2012, and the corresponding decrease in 2013, is the result of the sale of Drake Hospital. The proceeds were deposited into this fund, and offset general fund debt transfers in those two years.

Fund 900-002 Unvoted General Obligation Debt





Fund 900-003 Special Assessment Debt Service

Dept/s Debt Service

Sources Property tax assessments for residential improvements, transfers from the Water Rotary fund for agricultural deferred portions.

Uses Payment of debt principal and interest, issuance costs, and other debt-related expenses.

ORC 133.30 Sale of securities.

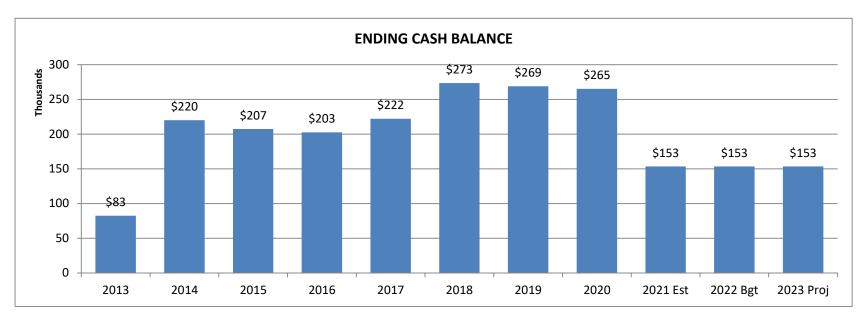
	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	847,628	82,521	220,023	207,255	202,561	222,049	273,397	268,795	265,161	153,422	153,422
(+) Revenue	600,007	706,796	568,741	570,389	557,935	611,314	514,969	493,697	447,461	458,000	458,000
(-) Expenditures	1,365,114	569,294	581,509	575,083	538,446	559,966	519,571	497,331	559,200	458,000	458,000
Ending Cash Balance	82,521	220,023	207,255	202,561	222,049	273,397	268,795	265,161	153,422	153,422	153,422
(-) Encumbrances	-	-	-	-	-	-	-	15,000	-	-	-
Unencumbered Balance % of Expenditures	82,521 6.0%	220,023 38.6%	207,255 35.6%	202,561 35.2%	222,049 41.2%	273,397 48.8%	268,795 51.7%	250,161 50.3%	153,422 27.4%	153,422 33.5%	153,422 33.5%

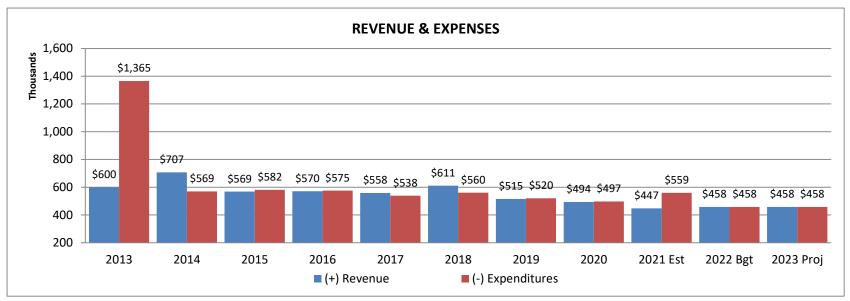
Notes

This fund collects special property tax assessments and uses them to pay the debt service on water and sewer improvements to those properties. The annual revenue collected from assessments (plus agricultural deferrments made up from the Water Rotary Fund) should be roughly equal to the annual debt service. 2023 projections are level with 2022 because the value of the 2022 debt issuance is unknown.

Collections over an extended period have been somewhat higher than debt service. (Rounded property tax rates alone will create some additional collections.) In 2021 \$100K in accumulted balance was moved to the general obligation debt fund to cash finance MSD special assessment projects. In 2013, the accumulated balance in this fund was transferred, as permissable by the Ohio law, to the general obligation debt fund. In 2014, a long-lingering balance in the special assessment note fund was transferred into this fund.

Fund 900-003 Special Assessment Debt Service





Fund 921-009 - Special Assessment Debt Issuance

Dept/s Debt Service

Sources Sale of bonds

Uses Special assessment sewer and water projects and debt issuance costs

ORC 133.30 Sale of securities.

	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	77,286	77,286	-	-	-	-	-	-	-	-	-
(+) Revenue	182,000	326,000	169,100	-	734,000	145,000	193,000	-	-	520,000	520,000
(-) Expenditures	182,000	403,286	169,100	-	734,000	145,000	193,000	-	-	520,000	520,000
Ending Cash Balance	77,286	-	-	-	-	-	-	-	-	-	-
(-) Encumbrances	-	-	-	-	-	-	-	-	-	-	-
Unencumbered Balance	77,286	-	-	- ,	-	-	-	- ,	- ,	-	-
% of Expenditures	42.5%	0.0%	0.0%	n/a	0.0%	0.0%	0.0%	n/a	n/a	0.0%	0.0%

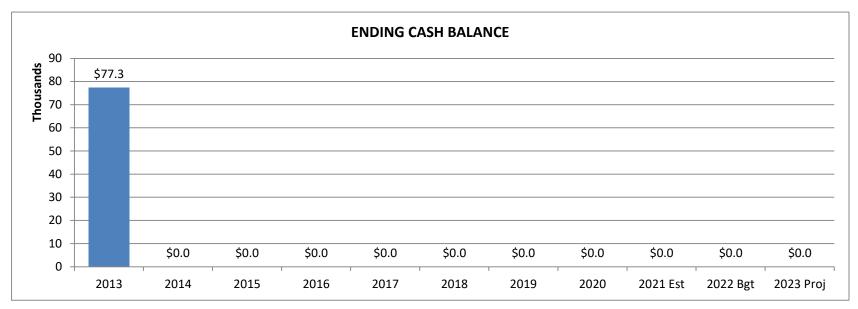
Notes

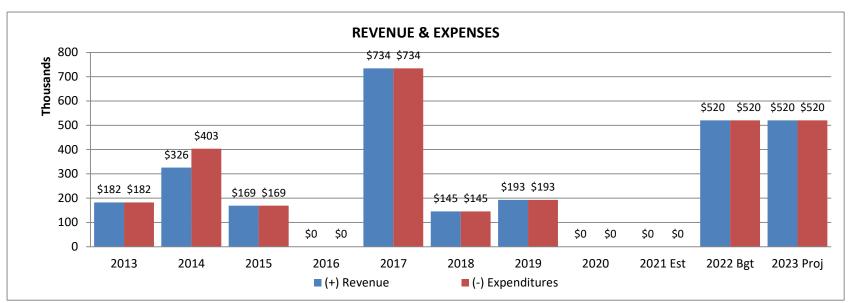
This is the debt issuance fund for an annual special assessment issue for private water and sewer improvements. It captures the proceeds of the bond sale and transfers them to the projects. The activity varies annually based exclusively on the number of sewer projects completed by MSD. (We haven't done any water projects in two decades.)

Expenditures should equal revenue in this fund every year, and there should be no accumulated balance. For some reason this fund accumulated a balance prior to 2007. In 2014 Adminstration transferred the balance, as allowed by the ORC, to the special assessment debt fund, restoring this fund to a zero balance.

There was no new sewer issue in 2016, 2020 or 2021.

Fund 921-009 - Special Assessment Debt Issuance





Fund 931-010 Medical Self-Insurance

Dept/s Non-Departmentals

Sources Health care plans charges paid by the employer and the employee. Benefit surcharges also contribute to the overall revenue.

Uses To cover all medical claims, fees, contracts, and prescription expenses as it relates to health care and wellness, as well as salaries for the HR staff that manage medical benefits.

ORC Section 124.82 Health Insurance Benefits

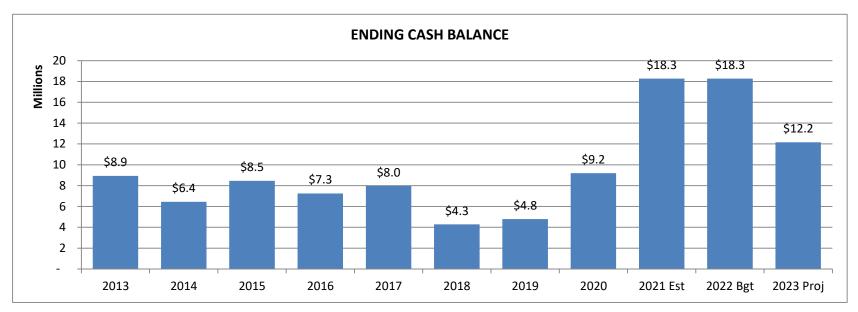
Section 9.833 Self-Insurance program for health care benefits

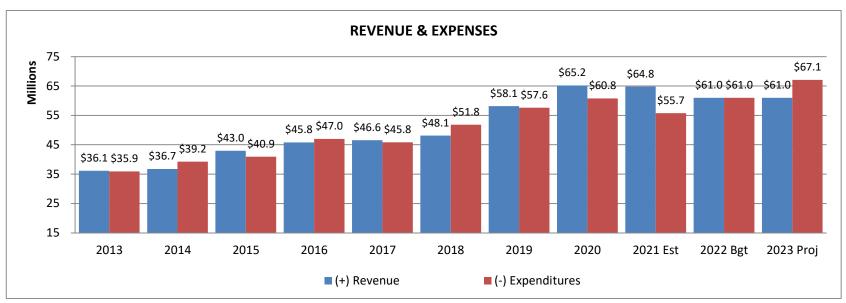
	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	8,709,128	8,941,349	6,439,480	8,457,696	7,251,711	7,964,179	4,280,483	4,790,521	9,198,820	18,279,206	18,273,462
(+) Revenue	36,135,099	36,724,834	42,956,481	45,791,565	46,562,167	48,132,276	58,142,547	65,160,084	64,825,159	60,998,366	60,998,000
(-) Expenditures	35,902,878	39,226,703	40,938,265	46,997,550	45,849,698	51,815,972	57,632,510	60,751,785	55,744,773	61,004,109	67,105,000
Ending Cash Balance	8,941,349	6,439,480	8,457,696	7,251,711	7,964,179	4,280,483	4,790,521	9,198,820	18,279,206	18,273,462	12,166,462
Actuarial Requirement		2,979,000	3,257,000	3,566,000	3,387,700	4,533,900	4,159,300	4,367,100	4,680,000	4,290,000	4,700,000
(-) Encumbrances	5,312,959	926,492	1,051,028	510,778	692,249	565,488	934,209	1,297,618	900,000	900,000	900,000
Unencumbered Balance	3,628,390	5,512,988	7,406,669	6,740,933	7,271,930	3,714,995	3,856,312	7,901,203	17,379,206	17,373,462	11,266,462
% of Expenditures	10.1%	14.1%	18.1%	14.3%	15.9%	7.2%	6.7%	13.0%	31.2%	28.5%	16.8%
Universal Rate						11,752	11,500	13,800	13,304	12,450	12,450
Employees	2.5	2.9	3.1	3.6	3.7	3.7	4.2	3.1	3.1	3.1	3.1

Notes For 2020, claims closed down better than expected growing fund balance by \$4.5M and claims expenses appear to be further down for 2021. The employee budgeted universal rate is down in 2022 from the prior year and due to growing fund balance the past two years.

For 2019, an error in the calculation in department collections and rising claim costs had the fund projecting a negative balance. To remedy this, a collection of an additional 3% of medical budget was collected in lieu of collecting worker's comp. Further in the 2019 year, claims continue to average \$1M per week and an additional 9.5% was need to be collected from all funds and departments. In 2018, the county switched to a universal medical rate to calculate department collections; a single per user rate is used for billing departments regardless of plan and family status. In previous years there were multiple rates depending on the type of plan and coverage selected. 2018 expenses were much higher than what was anticipated due to the volume of claims, as well as a 20%+ increase in prescription costs.

Fund 931-010 Medical Self-Insurance





Fund 002-042 27th Pay Period

Dept/s Non-Departmentals
Sources General fund transfers

Uses To pay a 27th pay period for general fund departments as it occurs.

ORC 5705.13(B) Reserve balance accounts

	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	2,300,000	2,900,000	3,500,000	3,850,000	4,150,000	4,480,000	4,890,000	-	660,000	1,320,000	1,990,000
(+) Transfer-In	600,000	600,000	350,000	300,000	330,000	410,000	-	660,000	660,000	670,000	670,000
(-) Transfer-Out	-	-	-	-	-	-	4,890,000	-	-	-	-
Ending Cash Balance	2,900,000	3,500,000	3,850,000	4,150,000	4,480,000	4,890,000	-	660,000	1,320,000	1,990,000	2,660,000
(-) Encumbrances	-	-	-	-	-	-	-	-	-	-	-
Unencumbered Balance	2,900,000	3,500,000	3,850,000	4,150,000	4,480,000	4,890,000	-	660,000	1,320,000	1,990,000	2,660,000
Employees	-	-	-	-	-	-	-	-	-	-	-

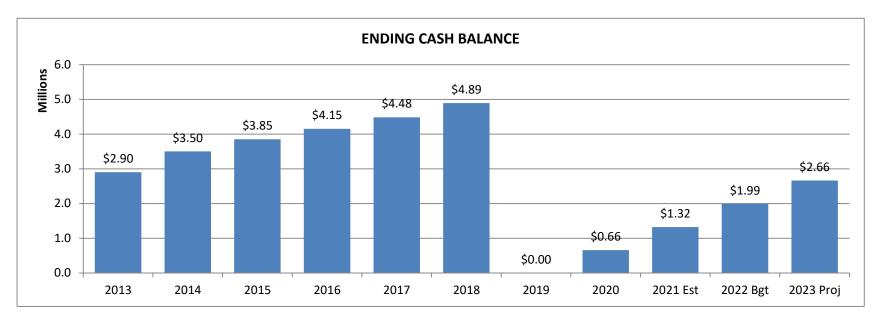
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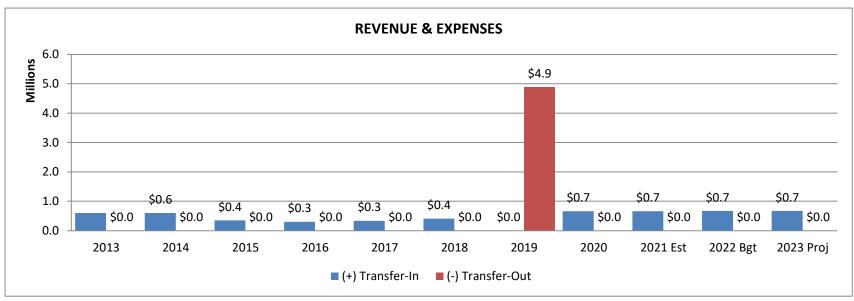
Due to processing payroll every two weeks, the County periodically incurs a calendar year with 27 payrolls instead of 26. The 27th pay period occurs every 11-12 years. (We accumulate an extra day every year; two in a leap year.) On an annual basis, funding is set aside in order to accumulate sufficient reserves to process the 27th pay period when it occurs.

The last 27th pay period occurred at the end of 2019 due to the first pay period of 2020 falling on Wednesday, January 1st (a bank holiday). Payroll was processed on Tuesday, December 31, 2019. Because of this, \$4.9M was transferred to the general fund prior to December 31st, 2019.

The next 27th pay period will occur in 2030.

Fund 002-042 27th Pay Period





Fund 002-018 Auto Title Administration

Dept/s Clerk of Courts

Sources ORC-determined flat fees collected on transfer of titles on automobiles, boats, and salvage vehicles; vehicle inspections; and passport services.

Uses The costs incurred by the Clerk of Courts in processing titles. Any excess funds may be transferred to the general fund for other purposes.

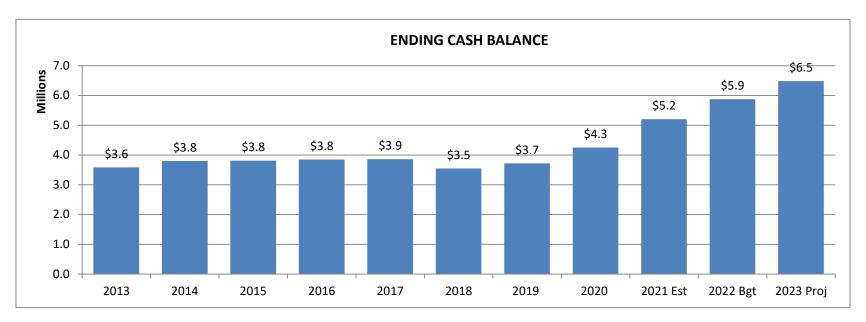
ORC 325.33 - Certificate of title administration fund; 1548 - Watercraft Certificates of Title; 4505 - Motor Vehicle Title Law; 4519 - Special Vehicles

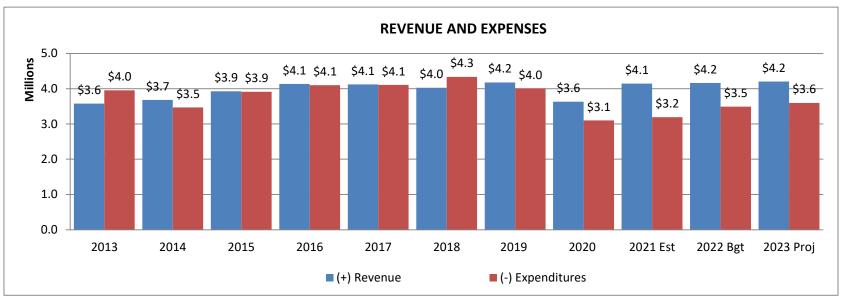
	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	3,962,809	3,585,542	3,797,510	3,810,672	3,847,173	3,859,772	3,547,497	3,719,083	4,250,980	5,202,700	5,873,852
(+) Revenue	3,578,066	3,680,682	3,927,726	4,134,820	4,121,679	4,024,726	4,178,326	3,632,891	4,143,949	4,163,782	4,205,420
(-) General Fund Transfer	2,209,209	1,700,000	1,700,000	1,700,000	1,700,000	1,400,000	849,000	-	-	-	-
(-) Expenditures	1,746,124	1,768,714	2,214,564	2,398,319	2,409,080	2,937,001	3,157,740	3,100,994	3,192,230	3,492,629	3,597,408
Ending Cash Balance	3,585,542	3,797,510	3,810,672	3,847,173	3,859,772	3,547,497	3,719,083	4,250,980	5,202,700	5,873,852	6,481,864
(-) Encumbrances	28,964	13,564	27,553	34,432	58,727	58,000	40,237	35,600	52,000	48,000	48,000
Unencumbered Balance	3,556,578	3,783,946	3,783,119	3,812,741	3,801,045	3,489,497	3,678,845	4,215,380	5,150,699	5,825,852	6,433,864
% of Expenditures	203.7%	213.9%	170.8%	159.0%	157.8%	118.8%	116.5%	135.9%	161.4%	166.8%	178.8%
Employees	30.8	32.0	37.8	42.8	44.7	50.2	45.0	44.1	44.1	44.0	44.0

Notes 2022 expenses are increasing as the department anticipates filling vacant positions. \$100K is set aside for renovations/furniture at the downtown location. During 2020, the agency relocated the Forest Park satellite office to Hamilton Avenue, and furniture was purchased for all satellite offices. In 2017 the Clerk increased salaries of all employees to a minimum of \$30K annually. Also in 2017, after review of job responsibilities, several employees' salaries were proportionally adjusted to come out of this fund.

In 2022, revenue estimates are cautious, though it is anticipated that car sales will increase. The decrease in 2020 revenue is mainly related to a downturn in car sales.

Historically the Clerk's office would offset general fund expenses by transferring Auto Title surplus to the general fund. With the decline in this fund's balance and the increasing need for special projects, the general fund transfer also declined. The 2019 transfer to the general fund was offset by \$681K in unclaimed funds identified by the Clerk and recognized in the general fund. A 2019 accounting change shifted passport revenue into this fund, which is the main factor in the revenue growth. The Auto Title Fund transfer was suspended in 2020 as general fund revenues have performed above budget.





Fund 002-062 Citizen Reward Program

Dept/s Clerk of Courts

Sources Fees on criminal convictions. Judges have discretion to waive the the fee.

Uses Can be used to pay individuals who volunteer information or tips to law enforcement agencies concerning local crime. Hamilton County allows Greater Cincinnati Crime Stoppers to disburse these funds to citizens.

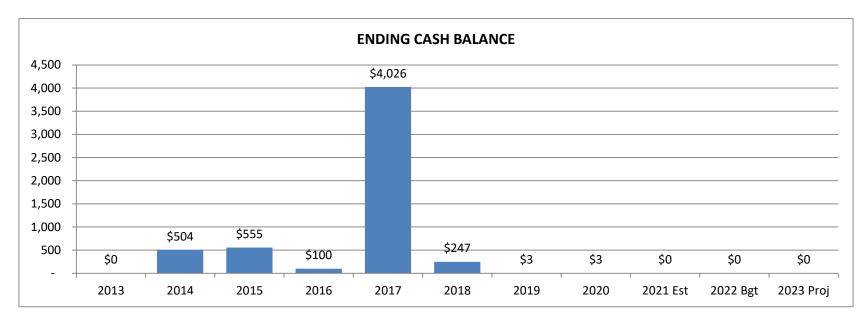
ORC 9.92 - Citizens' reward program

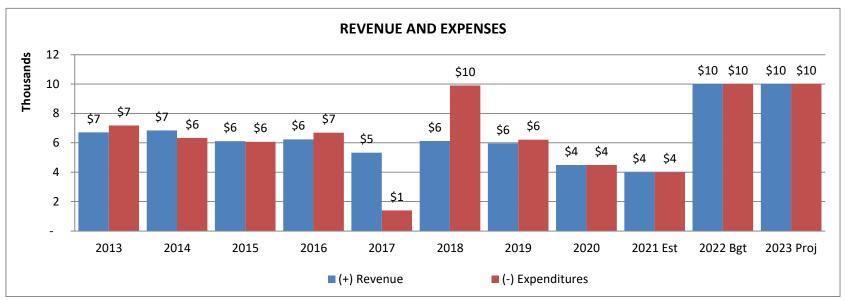
2981.12 - Disposal of unclaimed or forfeited property

	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	463	-	504	555	100	4,026	247	3	3	-	-
(+) Revenue	6,715	6,837	6,118	6,236	5,323	6,123	5,962	4,487	4,000	10,000	10,000
(-) Expenditures	7,178	6,333	6,067	6,691	1,397	9,902	6,207	4,487	4,003	10,000	10,000
Ending Cash Balance	-	504	555	100	4,026	247	3	3	-	-	-
(-) Encumbrances	-	-	-	-	-	-	-	-	-	-	-
Unencumbered Balance	-	504	555	100	4,026	247	3	3	-	-	-
% of Expenditures	0.0%	8.0%	9.1%	1.5%	288.2%	2.5%	0.0%	0.1%	0.0%	0.0%	0.0%

Notes This fund operates as a pass-through. All money received is disbursed through Greater Cincinnati Crime Stoppers. Delayed distributions in 2017 were made in 2018.

Fund 002-062 Citizen Reward Program





Fund 002-015 Court Automation

Dept/s Court of Common Pleas

Sources Court fees that are imposed in criminal court cases such as traffic related offenses and criminal charges within municipal court and civil, divorce and felony cases within common pleas courts. Ten dollars is the maximum amount that can be assessed.

Uses The Automation Fund is used to purchase hardware and software, as well as to provide funding for information technology (IT)-related projects and personnel that benefit the Clerk of Courts, Municipal Court, Court of Common Pleas, and Court of Domestic Relations.

ORC Section 1901.261 (B) (1) (Municipal) Paying cost of computerizing the office of the clerk.

Section 2303.201 (B) (1) (Common Pleas) Paying cost of computerizing the office of the clerk or technical advances.

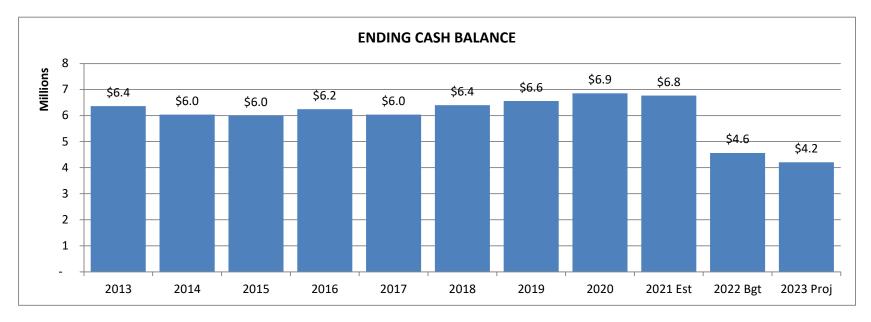
	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	6,431,274	6,361,648	6,037,521	5,999,027	6,240,837	6,033,554	6,397,939	6,555,853	6,851,036	6,763,382	4,562,895
(+) Revenue	967,498	929,345	893,331	848,070	776,578	840,028	822,120	631,698	662,346	635,000	641,350
(-) Expenditures	1,037,123	1,253,473	931,824	606,260	983,861	475,643	664,206	336,515	750,000	2,835,487	1,000,000
Ending Cash Balance	6,361,648	6,037,521	5,999,027	6,240,837	6,033,554	6,397,939	6,555,853	6,851,036	6,763,382	4,562,895	4,204,245
(-) Encumbrances	3,436,508	2,775,099	1,760,509	1,242,536	3,090,091	2,344,371	2,288,504	2,956,012	2,598,799	2,400,000	2,400,000
Unencumbered Balance	2,925,140	3,262,421	4,238,518	4,998,302	2,943,463	4,053,569	4,267,349	3,895,024	4,164,583	2,162,895	1,804,245
% of Expenditures	282.0%	260.3%	454.9%	824.4%	299.2%	852.2%	642.5%	1157.5%	555.3%	76.3%	180.4%
Employees	9.0	11.0	10.0	8.0	3.0	3.0	-	-	-	-	-

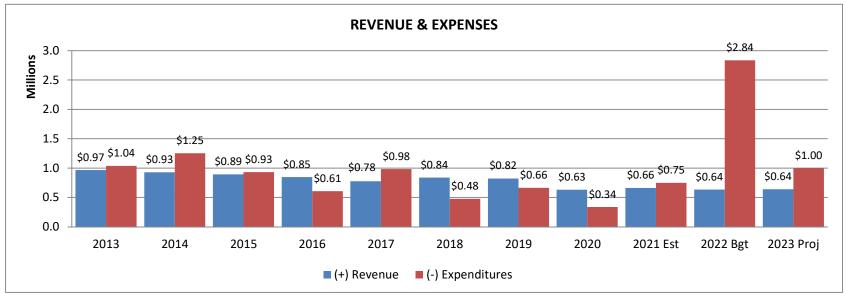
Notes Oversight of a substantial number of court projects are handled within Automation. These projects are in various stages of development (i.e. out for bid/proposal, in negotiations, etc.). As a result the budget is significantly higher than actual spending in a given year.

2022 budget includes funding to upgrade CMS database server, upgrading Oracle and Uniface hardware and replacing laptops, workstations, scanners and computers, as well as replacement of the mass storage solution used by Clerk and Courts. The 2021 budget included various projects there were anticipated to start in 2020, which included replacing all Windows 7 hardware related to the Court Management System (CMSNet), and the implementation of the Active Directory project. As of the end of third quarter, work on these projects were not under way. In 2019, personnel that were previously expensed in this fund from 2011 through 2018 were transitioned back to the general fund. This practice was implement to offset general fund expense after the 2008 recession. In 2017, \$500K was transferred to the Courthouse Server Room capital project.

Revenues are falling due to decreases in caseloads. In 2020 revenues are lower than anticipated due to Court closure related to COVID.

Fund 002-015 Court Automation





Fund 002-027 Legal Research Services

Dept/s Court of Common Pleas

Sources Court Fees which are designated for computerized legal research (maximum of \$3.00)

Uses To pay for computerized legal research services, which may include computer maintenance contracts and staff compensation

ORC 2303.201(A)(1) Computerizing court or paying cost of computerized legal research

	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	522,072	529,375	557,209	547,790	546,315	659,955	780,866	887,260	837,291	722,145	512,145
(+) Revenue	298,421	292,338	284,355	270,813	254,594	275,505	271,566	203,708	215,339	200,000	204,000
(-) Expenditures	291,118	264,503	293,775	272,287	140,955	154,594	165,173	253,677	330,484	410,000	414,100
Ending Cash Balance	529,375	557,209	547,790	546,315	659,955	780,866	887,260	837,291	722,145	512,145	302,045
(-) Encumbrances	271,280	177,083	48,134	70,182	108,385	90,815	296,961	141,969	132,290	100,000	100,000
Unencumbered Balance	258,094	380,126	499,655	476,133	551,570	690,051	590,299	695,321	589,855	412,145	202,045
% of Expenditures	88.7%	143.7%	170.1%	174.9%	391.3%	446.4%	357.4%	274.1%	178.5%	100.5%	48.8%
Employees	-	_	_	_	_	_	_	_	_	-	-

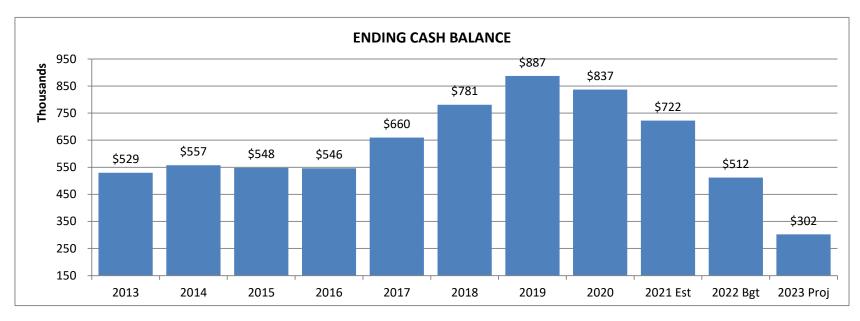
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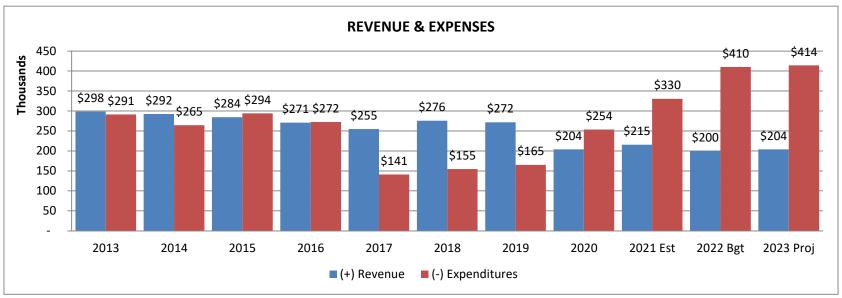
In-line with the primary function of this fund, the major component driving costs are legal research subscriptions (i.e. Lexis Nexis, West Publishing Co., etc.). Since 2014, these subscription services compose over 80% of operational costs. Contractual services and legal services make up the other recurring expenses in the fund.

Annual budgets are cautiously higher than actual expense. The 2022 budget has a \$100K set-aside for equipment purchases. In 2021 the growth was due to setting aside \$100K for personnel costs. During COVID in 2020, this fund absorbed personnel expenses. At the end of the year \$200K was restored to the fund balance to offset resources used amid COVID. During the 2008-2009 recession, the Court used this fund to offset general fund personnel costs. This practice ended in 2012.

Caseloads and fee assessments account for the variations in revenue.

Fund 002-027 Legal Research Services





Fund 002-031 Administration of Justice

Dept/s Court of Common Pleas

Sources Donated juror's pay

Uses To enhance the experience, convenience, and comfort of juror facilities.

ORC 5705.09(F) A fund for each class of revenues which the law requires to be used for a particular purpose

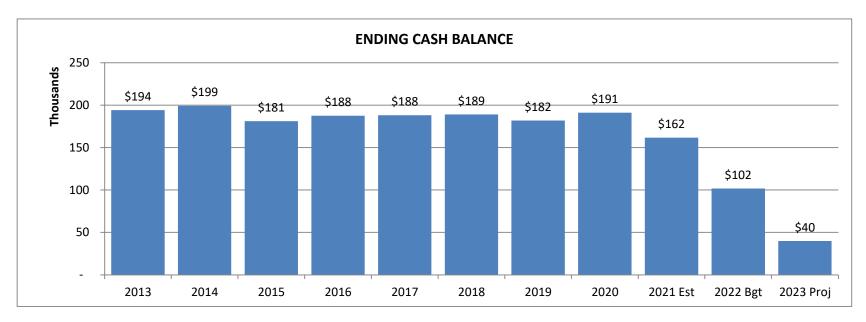
	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	195,184	194,213	199,304	181,095	187,573	188,176	188,981	181,830	191,133	161,633	101,633
(+) Revenue	18,967	24,174	-	25,815	25,712	21,085	22,472	25,953	7,500	5,000	5,100
(-) Expenditures	19,938	19,083	18,209	19,338	25,109	20,279	29,624	16,650	37,000	65,000	66,950
Ending Cash Balance	194,213	199,304	181,095	187,573	188,176	188,981	181,830	191,133	161,633	101,633	39,783
(-) Encumbrances	8,753	9,025	558	558	558	558	5,800	1,107	1,100	1,000	1,000
Unencumbered Balance	185,460	190,280	180,537	187,015	187,618	188,423	176,030	190,026	160,533	100,633	38,783
% of Expenditures	930.2%	997.1%	991.5%	967.1%	747.2%	929.1%	594.2%	1141.3%	433.9%	154.8%	57.9%
Employees	-	-	-	-	-	-	-	-	-	-	-

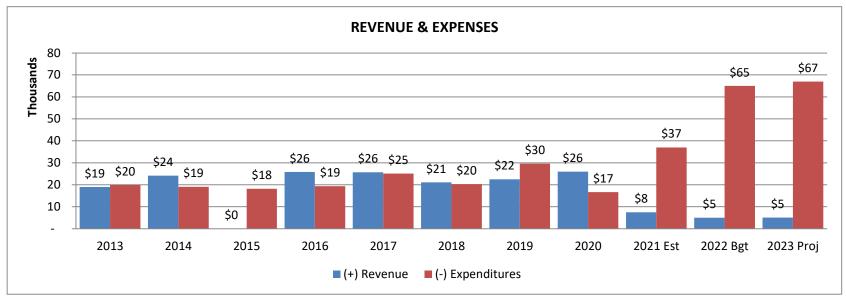
Notes The primary purpose of this fund is to provide hospitality/food services in the juror waiting room.

Historically budgets related to this fund are substantially higher than actual expenses. The 2022 budget includes \$25k to upgrade data processing equipment. In 2020, the Court purchased a smartboard. 2019 expenditures are furniture and equipment upgrades. Between 2013 and 2019, food supplies were the primary expense.

Currently jurors receives a fee of \$19 for each day that they are required to attend. 2022 and 2021 revenue estimates are cautious due to uncertainty surrounding the pandemic. In 2015, revenue was not posted. Since then revenue is posting regularly in the first quarter of the subsequent year.

Fund 002-031 Administration of Justice





Fund 002-046 Common Pleas Mediation

Dept/s Court of Common Pleas

Sources \$25 fee assessed in Common Pleas civil cases.

Uses Non-judicial mediation, which allows parties to reach a mutually acceptable settlement of their civil cases.

ORC 2303.201(E)(1) The Court may assess fees for mediation or dispute resolution services.

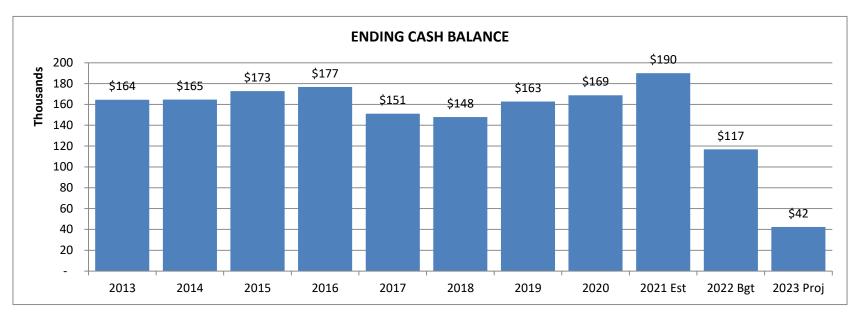
	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	199,974	164,472	164,677	172,736	176,708	151,023	147,902	162,780	168,830	189,923	116,855
(+) Revenue	204,089	180,259	173,851	169,171	156,022	158,000	150,325	112,075	128,786	100,000	102,000
(-) Expenditures	239,590	180,054	165,792	165,199	181,707	161,121	135,447	106,026	107,693	173,067	176,529
Ending Cash Balance	164,472	164,677	172,736	176,708	151,023	147,902	162,780	168,830	189,923	116,855	42,327
(-) Encumbrances	-	-	-	-	-	-	-	-	-	-	-
Unencumbered Balance	164,472	164,677	172,736	176,708	151,023	147,902	162,780	168,830	189,923	116,855	42,327
% of Expenditures	68.6%	91.5%	104.2%	107.0%	83.1%	91.8%	120.2%	159.2%	176.4%	67.5%	24.0%
Employees	3.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	3.0	4.0	3.0

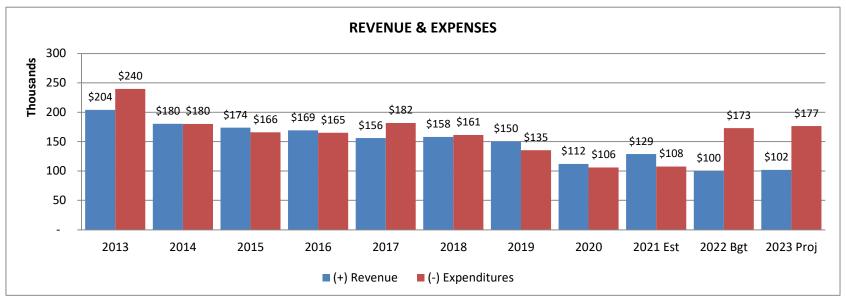
Notes

In the past, the purpose of this fund was primarily to pay personnel costs for the Common Pleas director of alternative dispute resolution and a mediator. While there are four positions in the fund for 2022, only two of them are funded. It appears that the program can operate with two positions, and that revenue will only support two positions within this fund. The additional positions added in 2021 and 2022 seem to be an attempt to use existing staff to fill program vacancies. County Administration will clarify this approach with the Court and revise the position counts as need be.

In recent years court fines and fees started to decline. If this trend continues insolvency concerns may arise in the near future. The Budget Office and Common Pleas Court will monitor this matter and take corrective steps to ensure that the fund remains solvent.

Fund 002-046 Common Pleas Mediation





Fund 002-054 Common Pleas Special Projects

Dept/s Court of Common Pleas

Sources Fees assessed in Common Pleas civil and criminal cases

Uses At the discretion of the Court of Common Pleas judges for operating and capital needs.

ORC 2303.201(E)(1) The court of common pleas may determine that, for the efficient operation of the court, additional funds are necessary to acquire and pay for special projects of the court, including, but not limited to, the acquisition of additional facilities or the rehabilitation of existing facilities, the acquisition of equipment, the hiring and training of staff, community service programs, mediation or dispute resolution services, the employment of magistrates, the training and education of judges, acting judges, and magistrates, and other related services.

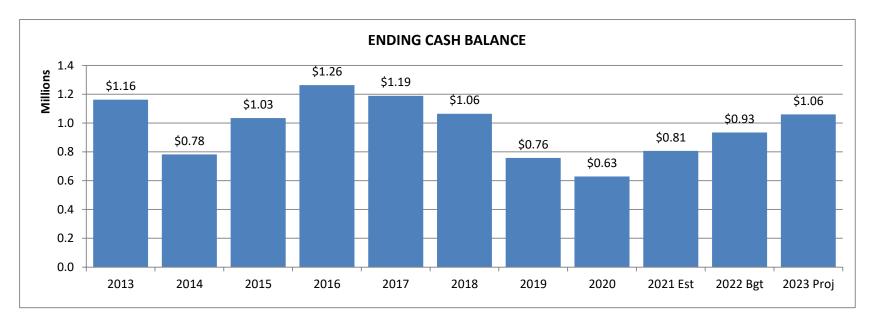
	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	1,407,517	1,161,835	782,340	1,034,564	1,263,511	1,188,469	1,064,148	758,339	629,060	806,382	934,942
(+) Revenue	1,766,633	1,490,424	1,428,017	1,426,181	1,228,919	1,228,650	1,134,243	755,578	767,782	775,000	790,500
(-) Expenditures	2,012,315	1,869,919	1,175,793	1,197,234	1,303,960	1,352,970	1,440,052	884,857	590,460	646,441	665,834
Ending Cash Balance	1,161,835	782,340	1,034,564	1,263,511	1,188,469	1,064,148	758,339	629,060	806,382	934,942	1,059,608
(-) Encumbrances	56,977	16,772	29,958	20,620	18,169	20,000	189,884	35,583	42,000	20,000	20,000
Unencumbered Balance	1,104,859	765,568	1,004,606	1,242,890	1,170,300	1,044,148	568,455	593,477	764,382	914,942	1,039,608
% of Expenditures	54.9%	40.9%	85.4%	103.8%	89.7%	77.2%	39.5%	67.1%	129.5%	141.5%	156.1%
Employees	37.0	36.0	18.0	18.0	20.0	20.0	20.0	17.5	2.5	2.5	2.5

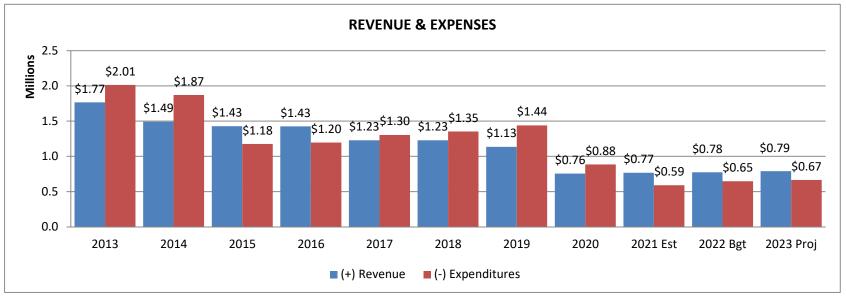
Notes Personnel costs modulate between this fund and the general fund depending on the needs of the general fund and this fund's balance, which accounts for the fluctuating staff levels.

Annual budgets in general are higher than annual expenditures. The 2022 budget includes funding to cover policies and ideas that the new judicial staff may implement. During COVID, this fund absorbed general fund personnel expenses, some of which were reimbursed. In 2017 market rate salary adjustments were implemented.

Over the past decade, court fines and fees have continued to decrease. In 2020, revenues dropped significantly due to court closures during the pandemic.

Fund 002-054 Common Pleas Special Projects





Fund 002-068 Domestic Relations Special Projects

Dept/s Court of Domestic Relations

Fees collected on the initial filing for a divorce, legal separation, annulment, or dissolution; fees collected for post-decree motions; and fees **Sources** collected for mediation services and early neutral evaluation.

Uses Special project fees are used for the efficient operation of the court, including but not limited to, the acquisition of equipment, the hiring and training of staff, community service programs, mediation or dispute resolution services

ORC 2303.201 (E)(1) The court of common pleas may determine that, for the efficient operation of the court, additional funds are necessary to acquire and pay for special projects of the court...

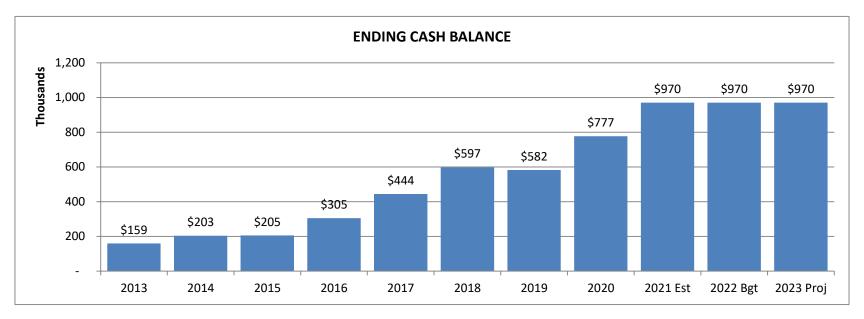
	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	285,843	159,453	202,998	205,251	304,952	444,207	597,245	581,973	776,553	970,098	970,098
(+) Revenue	189,007	190,204	212,428	247,735	237,356	235,955	222,157	204,273	195,001	195,000	200,000
(-) Expenditures	315,397	146,658	210,175	148,034	98,100	82,918	237,429	9,693	1,455	195,000	200,000
Ending Cash Balance	159,453	202,998	205,251	304,952	444,207	597,245	581,973	776,553	970,098	970,098	970,098
(-) Encumbrances	-	-	-	-	29,738	-	-	-	-		-
Unencumbered Balance	159,453	202,998	205,251	304,952	414,470	597,245	581,973	776,553	970,098	970,098	970,098
% of Expenditures	50.6%	138.4%	97.7%	206.0%	422.5%	720.3%	245.1%	8011.8%	66673.4%	497.5%	485.0%
Employees	2.0	1.5	2.9	2.9	2.6	2.6	-	-	-	-	-

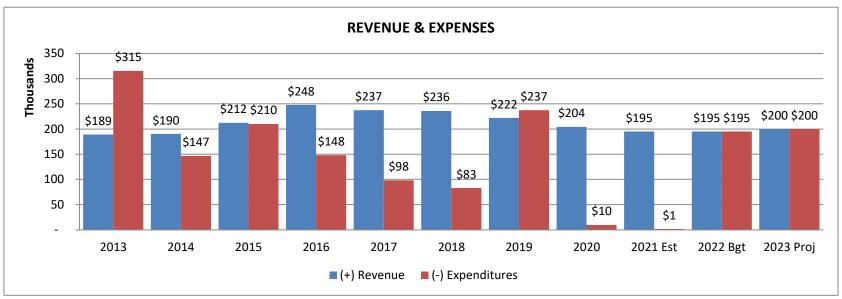
Notes

The fund has been primarily used to cover personnel expense that the general fund cannot absorb, although that was not the intent. Personnel expenses had been falling since 2016, but increased again 2019 to support a projected general fund shortfall. Due to uncertainties in 2020, the fund was used as a placeholder to cover personnel expenses if needed but very little was needed. The 2021 estimate will be used to cover personnel expenses in the event the general fund is unable. For 2022, the fund will include non-personnel appropriations for software and furniture.

Prior to 2019, specific positions were budgeted to the fund -- creating employee counts. For 2019 and beyond, personnel appropriations were established in the fund as contingency only.

Fund 002-068 Domestic Relations Special Projects





Fund 002-020 Juvenile Indigent Driver Alcohol Treatment

Dept/s Juvenile Court

Sources Fines related to charges for operating a vehicle while under the influence of alcohol (\$25 for violation of OVI ordinance, \$37.50 from each driver license reinstatement, \$50 for subsequent OVI violations, \$1.50 for any moving violation, \$50 for immobilization fees)

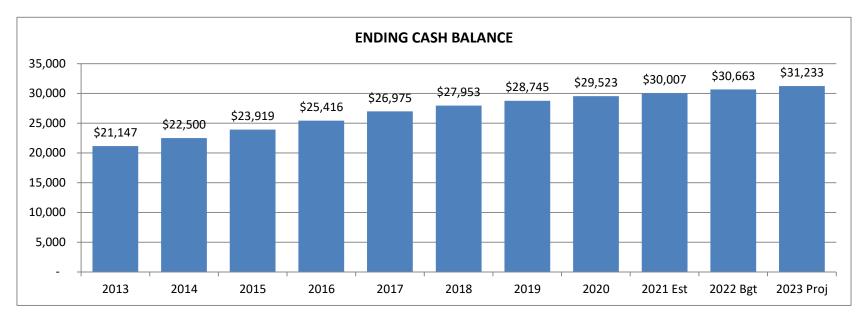
Uses Substance abuse treatment services for juveniles with alcohol or drug abuse symptoms, transportation of juveniles to these programs, or purchase of alcohol/drug monitoring devices.

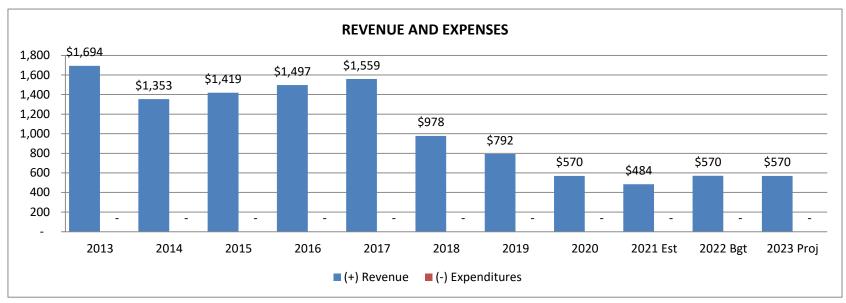
ORC 4511.193 - Portion fine deposited in municipal or county indigent drivers alcohol treatment fund; 2949.094 - Additional court costs for moving violation - disposition; 4503.235 - Vehicle immobilization waiver order - terms

	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	19,454	21,147	22,500	23,919	25,416	26,975	27,953	28,953	29,523	30,093	30,663
(+) Revenue	1,694	1,353	1,419	1,497	1,559	978	792	570	484	570	570
(-) Expenditures	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance	21,147	22,500	23,919	25,416	26,975	27,953	28,745	29,523	30,007	30,663	31,233
(-) Encumbrances	-	-	-	-	-	-	-	-	-	-	-
Unencumbered Balance	21,147	22,500	23,919	25,416	26,975	27,953	28,745	29,523	30,007	30,663	31,233
% of Expenditures	n/a	n/a	n/a								
Employees	-	-	-	-	-	-	-	-	-	-	-

Notes The court does not post expenses within this fund annually. The total revenue received is not substantial on an annual basis. Juvenile Court views the fund as a last resort for qualifying treatment expenses as the balance of the fund is such a small fraction of their total. However, it is anticipated that the majority of the current balance in this fund will be used for treatment expenses in coming years.

Fund 002-020 Juvenile Indigent Driver Alcohol Treatment





Fund 002-065 Juvenile Court Legal Research

Dept/s Juvenile Court

Sources Traffic filing fees and associated delinquency fees.

Uses Computerization expenses for the court or to make computerized legal research available. In the event of a declared surplus, these funds can be spent on other technology needs of the court.

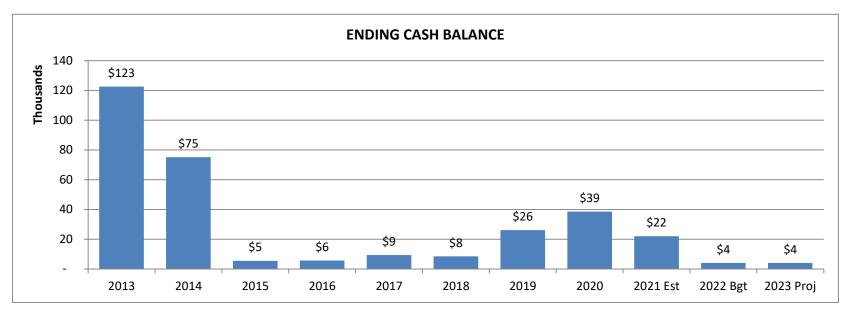
ORC 2151.541 - Computerizing court or paying cost of computerized legal research

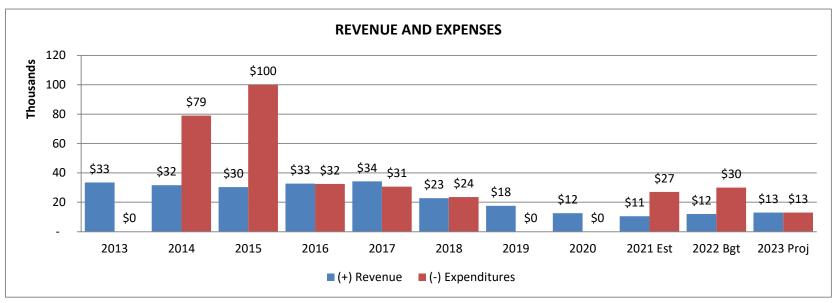
	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	89,073	122,526	75,138	5,467	5,721	9,335	8,486	26,049	38,540	22,040	4,040
(+) Revenue	33,453	31,564	30,329	32,680	34,212	22,738	17,563	12,491	10,500	12,000	13,000
(-) Expenditures	-	78,953	100,000	32,426	30,597	23,587	-	-	27,000	30,000	13,000
Ending Cash Balance	122,526	75,138	5,467	5,721	9,335	8,486	26,049	38,540	22,040	4,040	4,040
(-) Encumbrances	-	-	-	-	-	-	-	-	-	-	-
Unencumbered Balance	122,526	75,138	5,467	5,721	9,335	8,486	26,049	38,540	22,040	64,540	4,040
% of Expenditures	n/a	95.2%	5.5%	17.6%	30.5%	36.0%	n/a	n/a	81.6%	n/a	31.1%
Employees	-	-	-	-	-	-	-	-	-	-	-

Notes This fund is used to cover various technology expenses. No significant expenses are planned for 2022 or 2023. The last major technology expenses were in 2014-2015, which drew down the fund balance. Typically, expenses are modest unless a large expense is anticipated in the near future. Revenues continue to see a downward trend that is exacerbated by the pandemic.

This fund does not reflect all technology expenses for the court.

Fund 002-065 Juvenile Court Legal Research





002-073 Juvenile Court Special Projects Fund

Juvenile Court

Dept/s

Sources \$50 collected on all juvenile traffic court cases. This amount was set effective 2019.

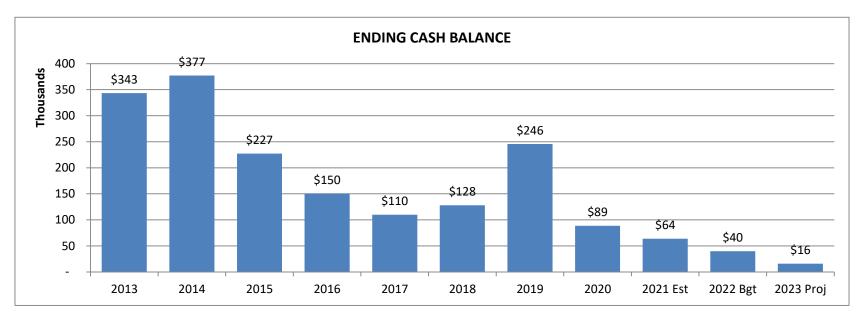
Uses Special projects as identified by the judge.

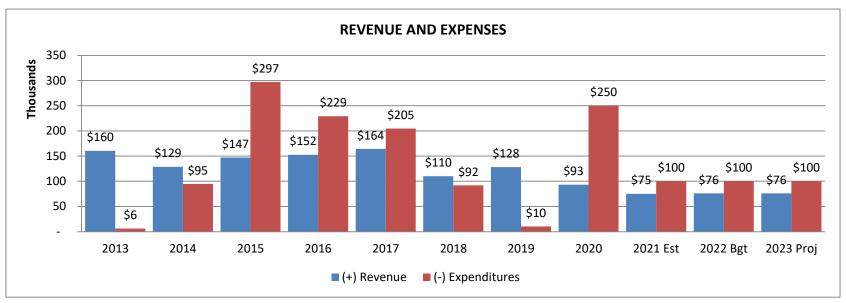
2151.54 - Juvenile Court Fees and costs ORC

	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	189,057	343,306	377,250	227,290	150,434	109,878	127,905	245,743	88,817	63,817	39,817
(+) Revenue	160,421	128,708	147,024	152,405	164,231	109,833	128,125	93,074	75,000	76,000	76,000
(-) Expenditures	6,171	94,765	296,983	229,262	204,787	91,806	10,287	250,000	100,001	100,000	100,000
Ending Cash Balance	343,306	377,250	227,290	150,434	109,878	127,905	245,743	88,817	63,816	39,817	15,817
(-) Encumbrances	559	6,651	6,651	10,441	20,414	31,012	-	-	-	-	-
Unencumbered Balance	342,748	370,599	220,640	139,993	20,414	20,000	20,000	88,817	63,816	39,817	18,750
% of Expenditures	5553.9%	391.1%	74.3%	61.1%	10.0%	21.8%	194.4%	35.5%	63.8%	39.8%	18.8%
Employees	-	-	-	-	-	-	-	-	-	-	-

This fund continues to draw down as the Court uses it to alleviate their overall expenses. Expenses in this fund are allotted at the discretion of the Notes Juvenile Court and are adjusted accordingly related to revenue and available fund balance.

Fund 002-073 Juvenile Court Special Projects





Fund 002-071 Law Library

Dept/s Law Library

Sources Municipal Court Fines; Donated Funds, Charges for Services.

Uses To provide professional and practical legal research services, information and education to the public, subscribers, Ohio general assembly members and officers, officers and judges of Hamilton County, and the townships and municipalities.

ORC 307.514 County law library resources fund; 307.515 Allowance to law libraries from fines and penalties of municipal courts.

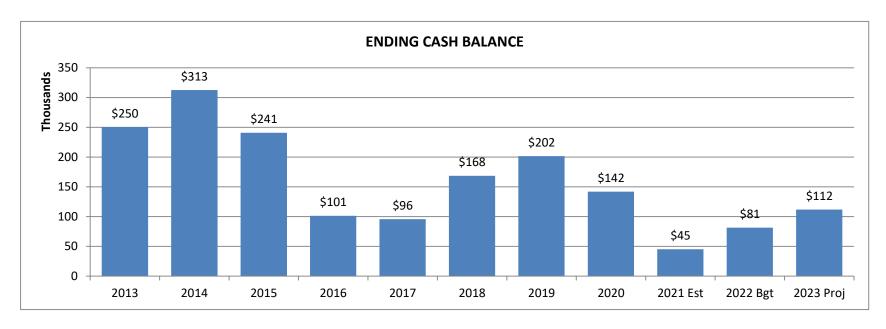
	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	197,393	250,500	312,580	240,808	101,291	95,682	168,447	201,603	141,917	45,105	81,493
(+) Revenue	955,988	996,100	938,779	920,155	1,332,111	854,604	1,064,186	724,910	755,957	896,418	900,000
(-) Expenditures	902,881	934,019	1,010,552	1,059,672	1,337,720	781,840	1,031,030	784,596	852,769	860,030	869,825
Ending Cash Balance	250,500	312,580	240,808	101,291	95,682	168,447	201,603	141,917	45,105	81,493	111,668
(-) Encumbrances	73,951	129,487	138,982	93,606	46,423	81,011	91,136	97,248	40,000	40,000	40,000
Unencumbered Balance	176,548	183,094	101,826	7,686	49,259	87,435	110,466	44,670	5,105	41,493	71,668
% of Expenditures	19.6%	19.6%	10.1%	0.7%	3.7%	11.2%	10.7%	5.7%	0.6%	4.8%	8.2%
Employees	7.0	7.0	7.0	6.0	7.0	6.0	6.0	6.0	6.0	6.0	6.0

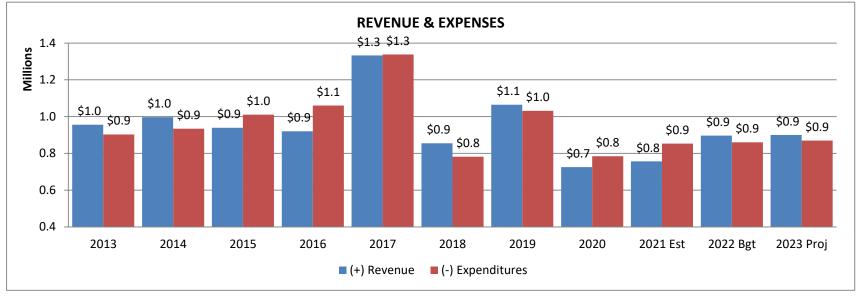
Notes Law Library started 2021 with the lowest beginning cash balance in recent years. Projected revenues are up slightly this year, but since the starting cash balance was so low, the overall year is projecting a very low ending balance. The primary source of revenue (traffic fees and fines) is still suffering from pandemic-related declines.

Expenditures are higher this year compared to last year. This is reflective of higher costs of labor and materials in general in the maketplace. Emergency cuts were made in 2020 to certain materials and services. Some of those services have been resumed in 2021. The major expenditures are contracts for services; materials provided to patrons; and personnel costs. There is flexibility to cut some non-personnel related expenditures if needed in 2022.

While the numbers are tighter than in some years, Law Library should be positioned to complete 2021 with positive numbers. As businesses adjust to the hopeful end of the pandemic, Law Library will see an end to the recent downturn.

Fund 002-071 Law Library





Fund 002-029 Court Delay Reduction (Diversion Income)

Dept/s Municipal Court

Sources Fees from program participants: first time non-violent offenders with misdemeanor or felony charges.

Uses Resources are used to identify individuals for the diversion program, and to monitor individuals in the program to determine if they are paying restitution and completing community services duties. In addition, language assessments are provided to individuals who are deaf or whose primary language is not English.

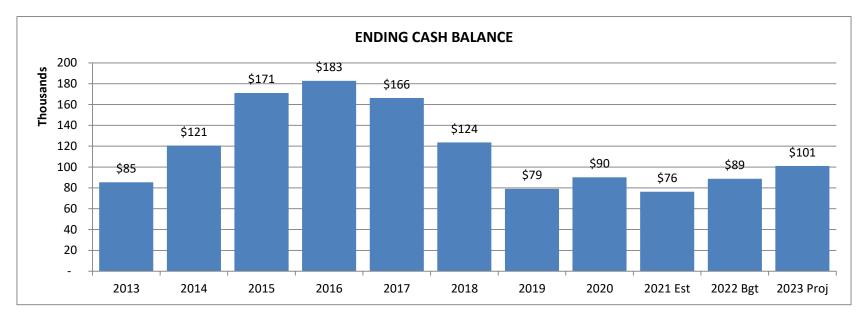
ORC Section 2935.36 Pre-trial diversion programs.

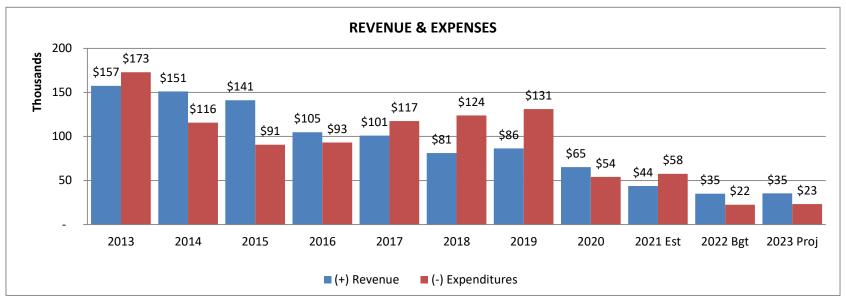
	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	100,793	85,308	120,579	171,117	182,772	166,307	123,624	79,011	90,089	76,285	88,798
(+) Revenue	157,351	150,970	141,052	104,805	100,908	81,122	86,421	65,195	43,734	35,000	35,350
(-) Expenditures	172,836	115,700	90,514	93,150	117,373	123,805	131,034	54,116	57,538	22,487	23,161
Ending Cash Balance	85,308	120,579	171,117	182,772	166,307	123,624	79,011	90,089	76,285	88,798	100,987
(-) Encumbrances	-	-	-	-	-	-	-	-	-	-	-
Unencumbered Balance	85,308	120,579	171,117	182,772	166,307	123,624	79,011	90,089	76,285	88,798	100,987
% of Expenditures	49.4%	104.2%	189.1%	196.2%	141.7%	99.9%	60.3%	166.5%	132.6%	394.9%	436.0%
Employees	3.6	3.8	2.8	3.0	3.0	3.0	3.0	2.0	1.0	1.0	1.0

Notes Expenses for the fund are primarily personnel. In recent years, solvency concerns have caused personnel changes within this fund. Employees were either shifted to the general fund or to grants.

Over the years, the downward trend in the Diversion revenue has usually been charge-driven. Revenues collected in 2021 and 2020 were impacted by the pandemic court closures. When the City of Cincinnati amended a marijuana ordinance to a state misdemeanor, revenue decreased as fewer individuals are eligible for Diversion. Reductions to the City vice unit reduced the number of cases being litigated; which also reduced revenues.

Fund 002-029 Court Delay Reduction (Diversion Income)





Fund 002-044 Municipal Court Special Projects

Dept/s Municipal Court

Sources Municipal Criminal Court Costs; Traffic Court Costs

Uses At the discretion of the Municipal Court judges for operating and capital needs.

ORC 1901.26(B)(1) Costs-Municipal Court

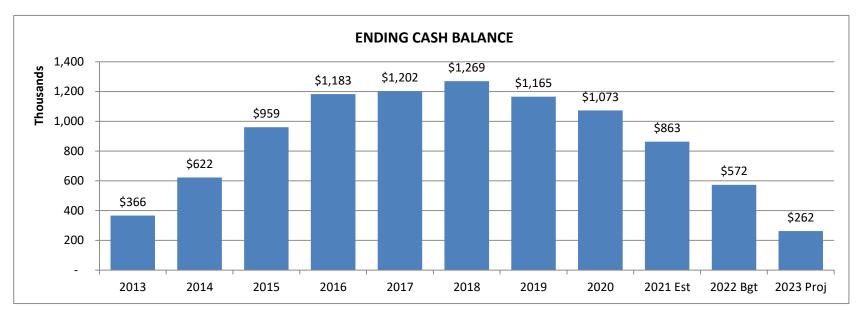
	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	286,637	365,991	621,885	959,479	1,182,582	1,201,663	1,269,220	1,164,874	1,072,511	862,580	572,469
(+) Revenue	742,114	896,669	902,683	840,890	743,604	846,887	799,682	628,184	609,660	715,000	715,000
(-) Expenditures	662,760	640,775	565,089	617,787	724,522	779,331	904,028	720,547	819,592	1,005,110	1,025,212
Ending Cash Balance	365,991	621,885	959,479	1,182,582	1,201,663	1,269,220	1,164,874	1,072,511	862,580	572,469	262,257
(-) Encumbrances	56,977	50,165	79,742	26,411	75,232	73,000	41,398	150,249	40,000	40,000	35,000
Unencumbered Balance	309,014	571,720	879,737	1,156,171	1,126,432	1,196,220	1,123,476	922,263	822,580	532,469	227,257
% of Expenditures	46.6%	89.2%	155.7%	187.1%	155.5%	153.5%	124.3%	128.0%	100.4%	53.0%	22.2%
Employees	13.1	5.0	5.0	9.0	10.0	6.5	6.5	6.5	6.0	6.0	6.0

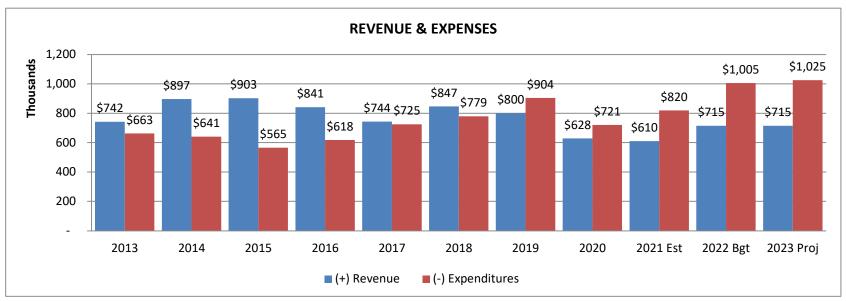
Notes

Budgeted expenses in this fund usually exceed actual expenses, so 2022 expenses are likely somewhat over-stated. As with other restricted funds overseen by the Courts, during times when the general fund experienced financial constraints, operational expenses were shifted to the Special Projects fund, which accounts for fluctuating staff levels. Fluctuation in staff does not track to expenses. In 2019, increases in medical rates, salary adjustments, witness fees and contractual services drove the growth over the previous year. During 2017, the Court implemented market rate salary adjustments.

In general, revenue in this fund fluctuates as fees can be waived if the Court determines that an individual qualifies as indigent. As a result, 2022 revenue estimates are cautious and may come in higher. 2021 and 2020 revenues declined due to the court closings due to the pandemic. The increase in 2018 collections of court fines were driven by the Attorney General withholding funds from those who owe money to the Court.

Fund 002-044 Municipal Court Special Projects





Fund 002-007 Victims of Domestic Violence

Dept/s Clerk of Courts, Probate Court

Sources Probate Court provides resources into this fund from marriage license fees, \$17 per license. The Clerk of Courts contributes \$32 per case from fees that are assessed in annulment, divorce or dissolution of marriages.

Uses Semi-annually these fees are given to the YWCA to support operations of victims of domestic violence shelters. The YWCA must submit an application and be approved, per ORC guidelines.

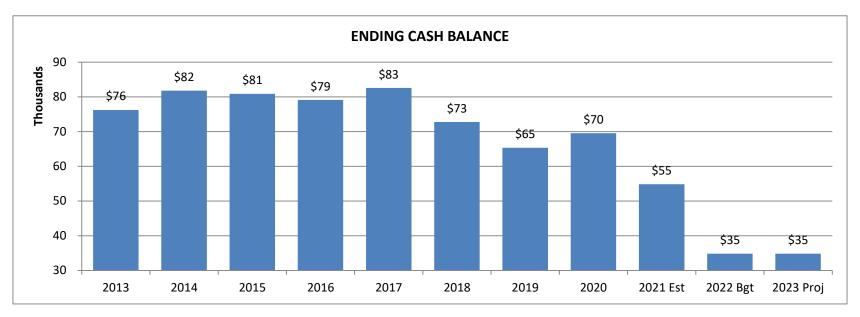
ORC 3113.34 - Additional fee for marriage license used for financial assistance to shelters for victims of domestic violence

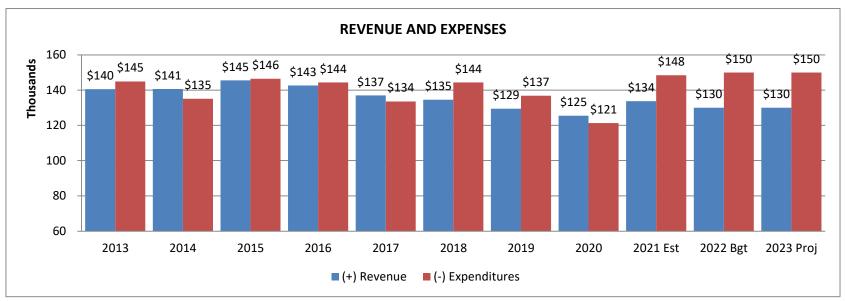
	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	80,654	76,226	81,798	80,878	79,122	82,546	72,742	65,344	69,515	54,816	54,816
(+) Marriage Fees	75,531	76,109	83,368	83,351	80,903	77,826	72,964	70,822	80,000	70,000	70,000
(+) Divorce Fees	64,966	64,529	62,121	59,257	56,097	56,700	56,475	54,618	53,742	60,000	60,000
(-) Expenditures	144,926	135,066	146,409	144,364	133,576	144,330	136,836	121,270	148,441	150,000	150,000
Ending Cash Balance	76,226	81,798	80,878	79,122	82,546	72,742	65,344	69,515	54,816	34,816	34,816
(-) Encumbrances	-	-	-	-	-	-	-	-	-	-	-
Unencumbered Balance	76,226	81,798	80,878	79,122	82,546	72,742	65,344	69,515	54,816	34,816	34,816
% of Expenditures	52.6%	60.6%	55.2%	54.8%	61.8%	50.4%	47.8%	57.3%	36.9%	23.2%	23.2%
Employees	-	-	-	-	-	-	-	-	-	-	-

Notes The amount of fees collected fluctuates annually depending on the number of marriages, annulments, divorces and dissolutions of marriage cases. The ending balance of the fund represents July-December collections, which are distributed in January.

Any shelters for victims of domestic violence within the county may request financial support for its operational needs. Certain criteria must be met in order to receive these resources. Currently there is one shelter that has met the requirements on a consistent basis. Should other shelters apply for these resources and be approved, the resources would be allocated among those organizations.

Fund 002-007 Victims of Domestic Violence





002-008 Probate Court Conduct of Business

Dept/s Probate Court

Sources Court Fees

Fund

Uses Any special court project, training or supplies; day-to-day operational requirements of the Court

ORC 2101.19 Limitation of charges by probate judge - Probate court conduct of business fund. (B) All moneys obtained from the sale of merchandise to be used in connection with any license, order, or document issued by a probate court shall be paid by the probate judge or the deputy clerk of the court into the county treasury. The moneys shall be credited to a fund to be known as the probate court conduct of business fund. The moneys so credited shall be used solely for the conduct of the business of the probate court.

	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	56,357	55,963	60,186	56,558	62,806	71,240	87,075	110,436	126,094	124,074	53,074
(+) Revenue	8,886	8,954	9,808	9,806	9,518	20,103	36,080	32,734	37,980	29,000	30,000
(-) Expenditures	9,279	4,731	13,436	3,558	1,085	4,268	12,719	17,076	40,000	100,000	30,000
Ending Cash Balance	55,963	60,186	56,558	62,806	71,240	87,075	110,436	126,094	124,074	53,074	53,074
(-) Encumbrances	-	1,300	-	-	-	-	-	-	29,706	-	-
Unencumbered Balance	55,963	58,886	56,558	62,806	71,240	87,075	110,436	126,094	94,367	53,074	53,074
% of Expenditures	603.1%	1244.6%	421.0%	1765.2%	6567.9%	2040.1%	868.3%	738.4%	235.9%	53.1%	176.9%
Employees	-	-	-	-	-	-	-	-	-	-	-

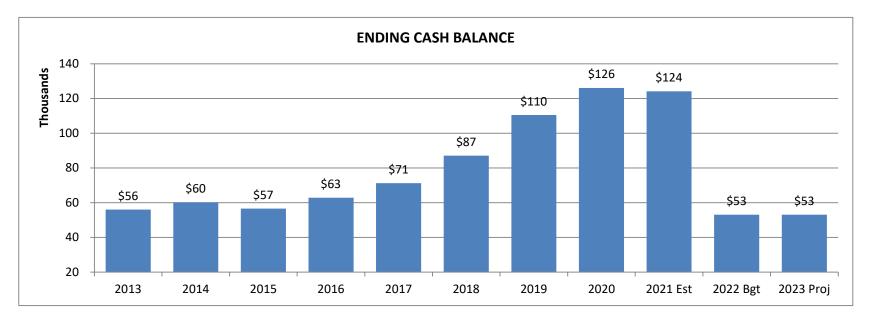
Notes

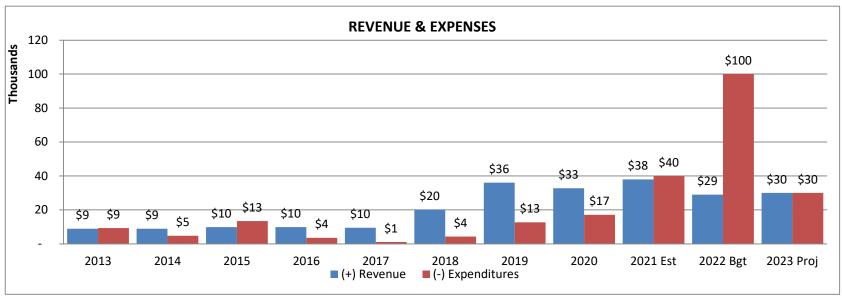
Typically, employee bonds and public office liabilities are expenses paid through this fund. While appropriations are budgeted at a higher number than what is usually spent, this fund maintains a heathly balance.

2020 and 2021 budget included approximately \$40K to cover security glass installation to protect court employees.

The 2022 appropriations are budgeted at a higher level than what is expected to be spent.

Fund 002-008 Probate Court Conduct of Business





Fund 002-013 Indigent Guardianship

Dept/s Probate Court

Sources Filing Fees for guardianships, estates, and trusts.

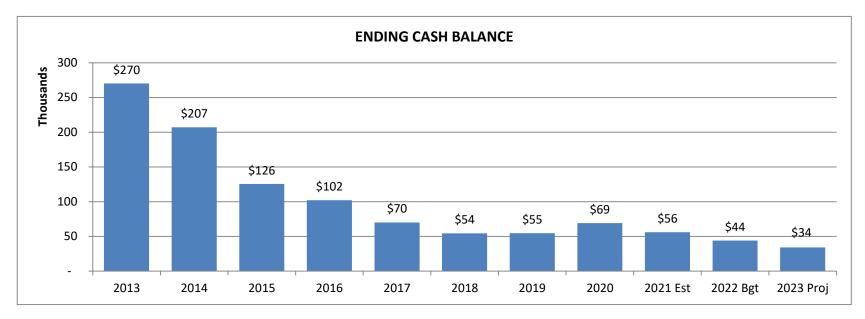
Uses1. Attorneys, guardians, investigators, subpoenas, independent medical evaluations, interpreters, or court costs associated with an indigent guardianship or indigent ward. 2. Expenses associated to the implementation or maintenance of indigent guardianships or programs. 3. Surplus funds may be expended for additional required Court purposes as determined by the Probate Court Judge.

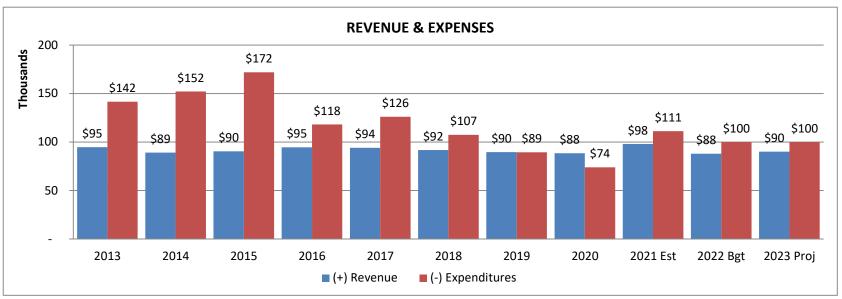
ORC 2111.51 Funding for the handling of indigents within the Probate Court.

	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	317,093	270,137	207,035	125,538	102,028	70,075	54,411	54,636	69,135	55,997	43,997
(+) Revenue	94,668	89,020	90,448	94,576	94,090	91,663	89,569	88,412	98,000	88,000	90,000
(-) Expenditures	141,623	152,122	171,944	118,087	126,043	107,327	89,344	73,914	111,137	100,000	100,000
Ending Cash Balance	270,137	207,035	125,538	102,028	70,075	54,411	54,636	69,135	55,997	43,997	33,997
(-) Encumbrances	-	-	-	-	-	-	-	-	-	-	-
Unencumbered Balance	270,137	207,035	125,538	102,028	70,075	54,411	54,636	69,135	55,997	43,997	33,997
% of Expenditures	190.7%	136.1%	73.0%	86.4%	55.6%	50.7%	61.2%	93.5%	50.4%	44.0%	34.0%
Employees	-	-	-	-	-	-	-	-	-	-	-

Notes Over the past several years, the revenues in this fund have plateaued while expenses have increased. This has caused the fund balance to decrease. In 2018, Probate Court established a new fund, 002-077 Probate Guardianship Special Projects Fund, to cover any shortfall. Expenses for guardianship cases from that point have been divided between these two funds. The court has been working to minimize expenses from this fund.

Fund 002-013 Indigent Guardianship





Fund 002-016 Probate Court Automation

Dept/s Probate Court

Sources Court fees

1. Any computer or server equipment, peripherals or accessories. 2. Computer software, licenses and domain names. 3. Any equipment used to read, copy or print digital images or the microfilm equipment necessary for these images. 4. Internet services or items used in conjunction with the internet. 5. Any other expense the Probate Judge deems necessary to computerize the Court.

ORC 2101.162 Computerizing court or paying cost of computerized legal research.

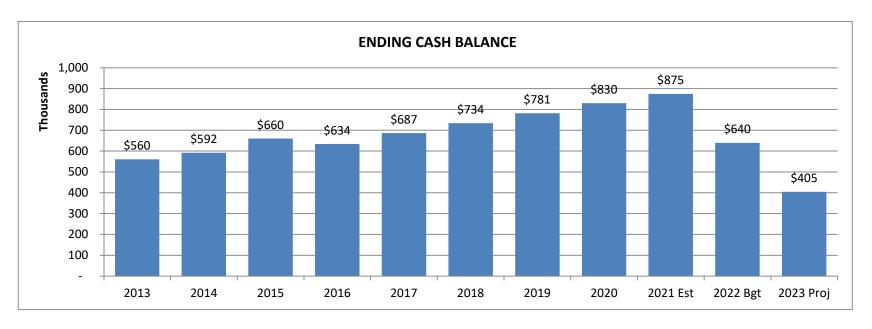
	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	552,056	560,230	592,169	660,226	634,032	686,661	734,082	781,496	829,741	874,861	639,861
(+) Revenue	136,216	129,460	131,085	130,270	127,595	125,485	122,095	116,075	135,120	115,000	115,000
(-) Expenditures	128,042	97,521	63,028	156,464	74,966	78,064	74,681	67,830	90,000	350,000	350,000
Ending Cash Balance	560,230	592,169	660,226	634,032	686,661	734,082	781,496	829,741	874,861	639,861	404,861
(-) Encumbrances	57,246	25,993	3,659	39,633	12,455	25,000	20,000	20,000	20,000	20,000	20,000
Unencumbered Balance	502,984	566,176	656,567	594,399	674,206	709,082	761,496	809,741	854,861	619,861	384,861
% of Expenditures	392.8%	580.6%	1041.7%	379.9%	899.4%	908.3%	1019.7%	1193.8%	949.8%	177.1%	110.0%
Employees	-	-	-	-	-	-	-	-		-	-

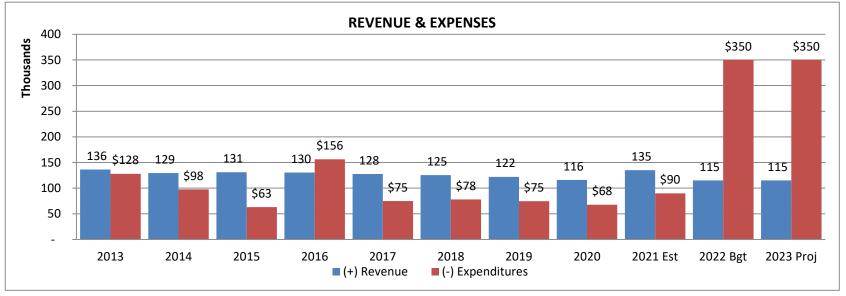
Notes Expenses are typically budgeted higher for the year compared to what will be spent. This is done should the court need to act quickly to replace computer or data assets. Should this trend continue, the fund balance will not be as low as what is projected.

In 2019, there was a transfer from this fund to the general fund (\$150,000) for general operating costs.

Technology purchases are bought on a rotating schedule based upon industry changes in hardware and software. The court's five-year plan for replacement of all computers and peripherals was scheduled take place in 2021, but was delayed until mid-year 2022 due to COVID supply issues.

Fund 002-016 Probate Court Automation





Fund 002-022 Probate Court Legal Research

Dept/s Probate Court

Sources Court Fees

Uses

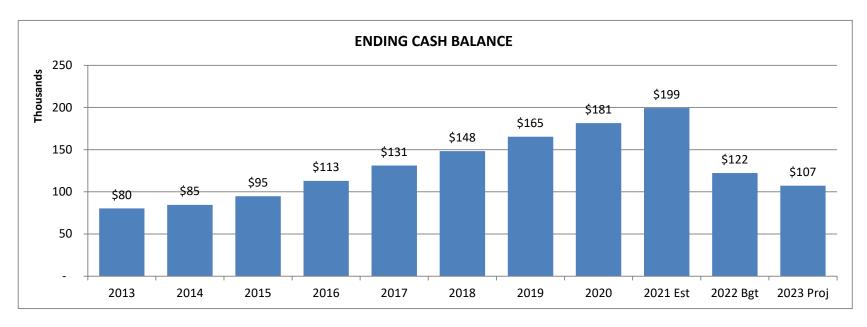
- 1. Legal Search Services via the Internet.
- 2. Internet Services.
- 3. Document, Records or Individual searches via the Internet.
- 4. Hardware or Software required to access these Services.
- 5. Books or Manuals used in conjunction with these Services.
- 6. Surplus funds may be expended for Technological Expenses of the Court.

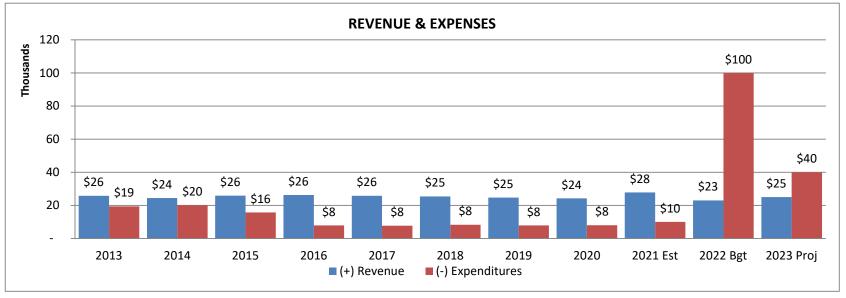
ORC 2101.162 Computerizing court of paying cost of computerized legal research.

	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	73,991	80,294	84,555	94,644	113,006	131,136	148,301	165,199	181,397	199,205	122,205
(+) Revenue	25,734	24,369	25,823	26,223	25,779	25,413	24,739	24,176	27,795	23,000	25,000
(-) Expenditures	19,431	20,108	15,734	7,861	7,649	8,248	7,841	7,978	9,987	100,000	40,000
Ending Cash Balance	80,294	84,555	94,644	113,006	131,136	148,301	165,199	181,397	199,205	122,205	107,205
(-) Encumbrances	20,462	27,755	7,807	7,947	6,298	10,000	10,000	10,000	10,000	10,001	10,001
Unencumbered Balance	59,832	56,800	86,837	105,059	124,839	138,301	155,199	171,397	189,205	112,204	97,204
% of Expenditures	307.9%	282.5%	551.9%	1336.5%	1632.1%	1676.7%	1979.3%	2148.3%	1894.4%	112.2%	243.0%
Employees	-	-	-	-	-	-	-	-	-	-	-

Notes This fund continues to grow as the expenses do not exceed the resources. The department budgets a higher expense allocation to ensure the appropriations are available. Probate Court continues to be fiscally sound regarding performance of this fund.

Fund 002-022 Probate Court Legal Research





Fund 002-049 Probate Court Dispute Resolution

Dept/s Probate Court

Sources Court Fees

Uses Probate Court Dispute Resolution proceedings.

ORC 2101.163 Dispute resolution procedures in probate court.

	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	50,400	50,400	50,400	44,910	82,375	122,318	161,023	139,299	164,169	203,932	149,932
(+) Revenue	-	-	-	44,350	47,930	47,930	47,510	46,120	54,780	46,000	46,000
(-) Expenditures	-	-	5,490	6,885	7,988	9,225	69,233	21,250	15,018	100,000	100,000
Ending Cash Balance	50,400	50,400	44,910	82,375	122,318	161,023	139,299	164,169	203,932	149,932	95,932
(-) Encumbrances	-	-	-	-	-	-	-	-	-	-	-
Unencumbered Balance	50,400	50,400	44,910	82,375	122,318	161,023	139,299	164,169	203,932	149,932	95,932
% of Expenditures	n/a	n/a	818.0%	1196.4%	1531.4%	1745.5%	201.2%	772.6%	1358.0%	149.9%	95.9%
Employees	-	-	-	-	-	-	-	-	-	-	-

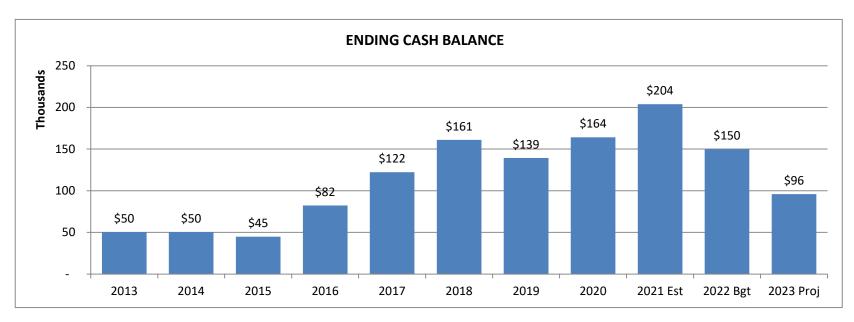
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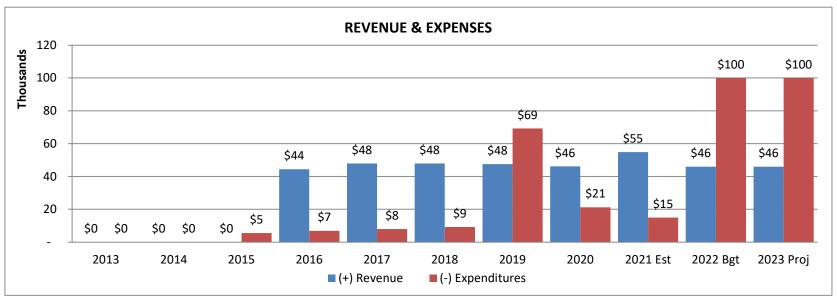
The Dispute Resolution fund was re-activated under Judge Winkler after he took office in 2015. It is a service available to citizens should they choose it, and is supported through this fund. This fund has grown steadily, and is self-sustaining.

For 2019, the Court transferred restricted funds to the general fund to cover some of their general fund expenses (\$50,000). Therefore, 2019 expenses are higher than prior years.

For 2020 and 2021, the Court only used funds from this line to support active case mediations as requested by court parties. This practice will continue into 2022.

Fund 002-049 Probate Court Dispute Resolution





Fund 002-075 Probate Court Special Projects

Dept/s Probate Court

Sources Court Fees

Uses This fund is used for special projects of the Court including, but not limited to, the acquisition of equipment, the hiring and training of staff, mediation or dispute resolution services, and the training and education of judges, and other related services.

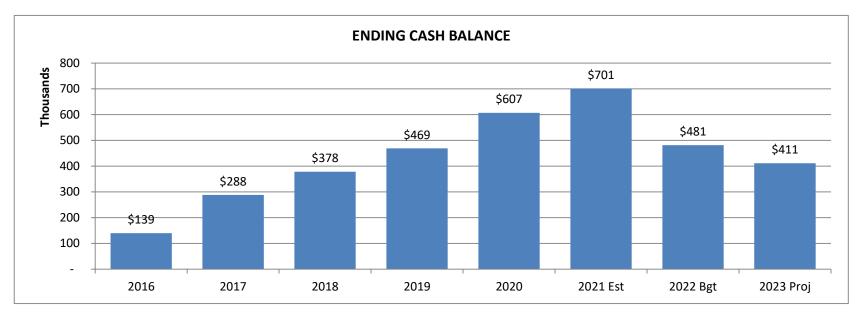
ORC 2303.201(E)(1) The court of common pleas may determine that, for the efficient operation of the court, additional funds are necessary to acquire and pay for special projects of the court, including, but not limited to, the acquisition of additional facilities or the rehabilitation of existing facilities, the acquisition of equipment, the hiring and training of staff, community service programs, mediation or dispute resolution services, the employment of magistrates, the training and education of judges, acting judges, and magistrates, and other related services.

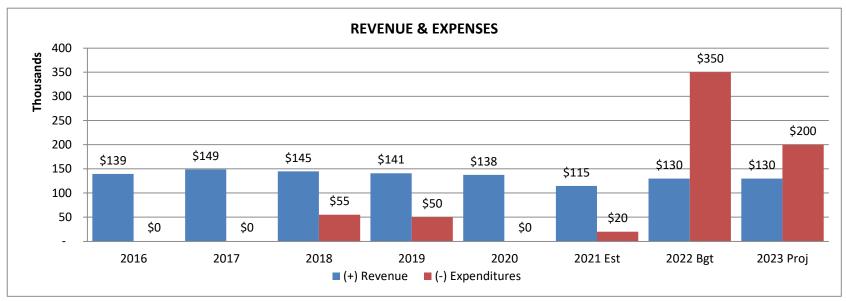
	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	-	139,485	288,120	378,068	469,013	606,555	701,263	481,263
(+) Revenue	139,485	148,635	144,885	140,945	137,542	114,708	130,000	130,000
(-) Expenditures	-	-	54,937	50,000	-	20,000	350,000	200,000
Ending Cash Balance	139,485	288,120	378,068	469,013	606,555	701,263	481,263	411,263
(-) Encumbrances	-	54,937	-	-	-	-	-	-
Unencumbered Balance	139,485	233,183	378,068	469,013	606,555	701,263	481,263	411,263
% of Expenditures	n/a	n/a	688.2%	938.0%	n/a	3506.3%	137.5%	205.6%
Employees	-	-	-	-	-	-	-	-

Notes This fund was established by the Probate Court in 2016 to fund special projects. Due to the general fund lack of resources and to reduce the burden upon the general fund, this restricted fund has been used for such items as carpet and furniture replacement. In 2019, a transfer (\$50K) from the restricted fund to the general fund occurred to cover some of the court's general fund operations.

The fund balance is used for security improvements, some building maintenance concerns, and providing coverage for any budgetary shortfalls within the main operating budget. No projects were completed during 2020 or 2021 due to the COVID 19 pandemic. The 2022 budget includes funding for security improvements within the Court due to a pending Ohio Supreme Court review.

Fund 002-075 Probate Court Special Projects





002-077 Probate Guardianship Special Projects Fund

Dept/s Probate Court

Sources Court Fees

Fund

Uses To cover attorney fees, costs associated with guardians, and court costs. Special Project Funds of the courts can be used for broad judicial purposes.

ORC 2303.201(E)(1) The court of common pleas may determine that, for the efficient operation of the court, additional funds are necessary to acquire and pay for special projects of the court, including, but not limited to, the acquisition of additional facilities or the rehabilitation of existing facilities, the acquisition of equipment, the hiring and training of staff, community service programs, mediation or dispute resolution services, the employment of magistrates, the training and education of judges, acting judges, and magistrates, and other related services.

	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	-	90,050	133,960	225,440	315,440	255,440
(+) Revenue	90,050	93,910	91,480	90,000	90,000	90,000
(-) Expenditures	-	50,000	-	-	150,000	150,000
Ending Cash Balance	90,050	133,960	225,440	315,440	255,440	195,440
(-) Encumbrances	-	-	-	-	-	1
Unencumbered Balance	90,050	133,960	225,440	315,440	255,440	195,439
% of Expenditures	n/a	267.9%	n/a	n/a	170.3%	130.3%
Employees	-	-	-	-	-	-

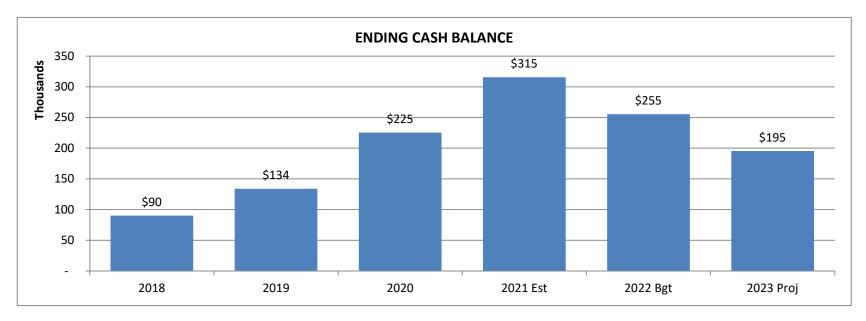
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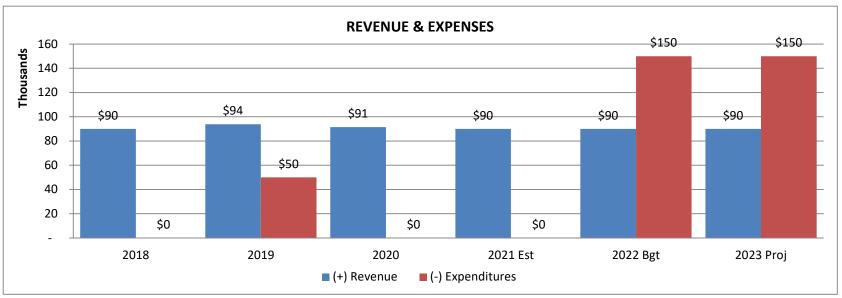
This fund went into effect January 1, 2018. A fee of \$10 on the filing of each action or proceeding within Probate Court is collected within this fund. It was created due to the draw down of Fund 002-013 Indigent Guardianship. Guardianship Special Projects covers expenses associated with guardian cases that the Indigent Guardianship Fund cannot.

In 2019, the expense was a transfer (\$50K) to the general fund as the fund could not cover all the needs of Probate Court. This was a one-time transfer as the use of restricted funds to cover daily operations is not a sustainable practice.

There were no expenses in this fund in 2020 or 2021. The budget for 2022 will only be used if needed to cover needs of the Probate Court.

Fund 002-077 Probate Guardianship Special Projects Fund





Fund 002-069 Indigent Drivers (Alcohol Monitoring)

Dept/s Probation

Sources Fines, forfeitures, penalties

Uses For the purchase of alcohol-monitoring interlock systems for indigent drivers.

ORC 4511.191 [See Note] Implied consent.

4511.193 Portion of fine deposited in municipal or county indigent drivers interlock and alcohol treatment fund.

	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	422,728	533,339	640,752	710,464	821,037	939,949	1,060,031	1,152,204	1,224,794	1,253,890	1,253,890
(+) Revenue	144,721	145,630	122,673	146,901	139,173	121,581	136,437	137,525	120,778	132,502	136,477
(-) Expenditures	34,110	38,216	52,961	36,328	20,261	1,500	44,264	64,934	91,682	120,000	123,600
Ending Cash Balance	533,339	640,752	710,464	821,037	939,949	1,060,031	1,152,204	1,224,794	1,253,890	1,266,392	1,266,767
(-) Encumbrances	-	-	-	-	-	-	-	-	-		-
Unencumbered Balance	533,339	640,752	710,464	821,037	939,949	1,060,031	1,152,204	1,224,794	1,253,890	1,266,392	1,266,767
% of Expenditures	1563.6%	1676.7%	1341.5%	2260.1%	4639.2%	70668.7%	2603.0%	1886.2%	1367.7%	1055.3%	1024.9%
Employees	-	-	-	-	-	-	-	-	-	-	-

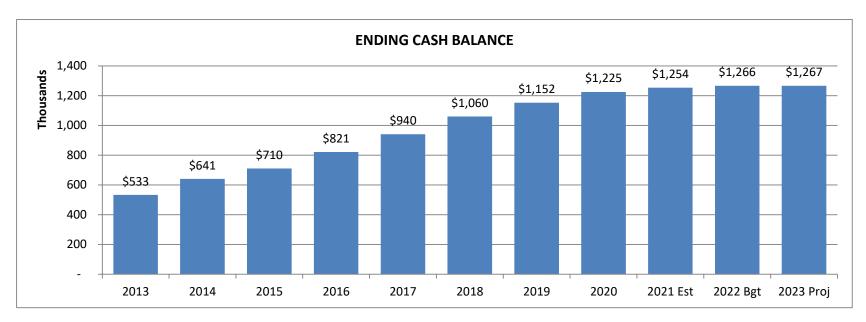
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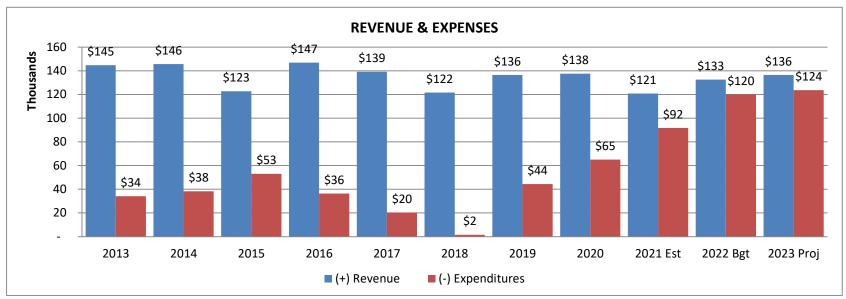
The indigent drivers interlock and alcohol monitoring fund (IDAM) revenue can only be used to provide for an immobilizing or disabling device, including a certified ignition interlock device, or an alcohol monitoring device, that has been court ordered for use by an offender who is determined by the judge not to have the means to pay for the device.

If a county court determines that the balance in this fund are more than sufficient to satisfy the purpose for which the fund was established, the court may declare a surplus in the fund. The court then may order the transfer of the specified surplus amount into the county indigent drivers alcohol treatment fund (IDAT) to pay for an assessment at a driver intervention program and alcohol and drug addiction services.

The IDAM fund has built up a significant surplus. County Administration continues to urge the declaration of a surplus to be used for addiction treatment.

Fund 002-069 Indigent Drivers (Alcohol Monitoring)





Fund 002-032 Probation Services

Dept/s Probation Services

Sources Probation fees.

Uses The uses of these funds are at the discretion of Adult Probation as they see necessary for their operation and capital needs.

ORC 2301.27 Probation and supervisory services

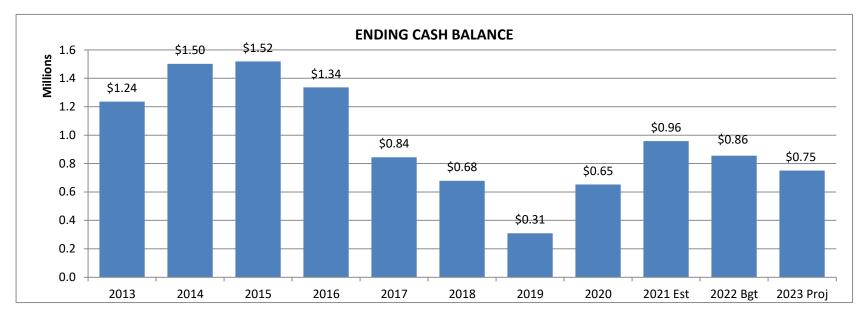
	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	864,548	1,235,566	1,501,613	1,518,289	1,336,458	844,510	677,872	308,972	652,068	957,303	855,102
(+) Revenue	1,478,150	1,509,154	1,512,564	1,431,994	1,349,054	1,320,682	1,196,380	924,603	1,014,425	1,070,000	1,091,400
(-) Expenditures	1,107,132	1,243,107	1,495,888	1,613,826	1,841,001	1,487,320	1,565,281	581,508	709,190	1,172,201	1,195,645
Ending Cash Balance	1,235,566	1,501,613	1,518,289	1,336,458	844,510	677,872	308,972	652,068	957,303	855,102	750,857
(-) Encumbrances	207,686	314,290	229,440	298,271	102,145	29,247	41,932	22,114	27,000	27,000	27,000
Unencumbered Balance	1,027,880	1,187,324	1,288,849	1,038,186	742,365	648,625	267,040	629,954	930,303	828,102	723,857
% of Expenditures	92.8%	95.5%	86.2%	64.3%	40.3%	43.6%	17.1%	108.3%	131.2%	70.6%	60.5%
Employees	19.7	19.8	25.0	29.0	27.4	27.4	25.7	16.7	13.0	14.0	14.0

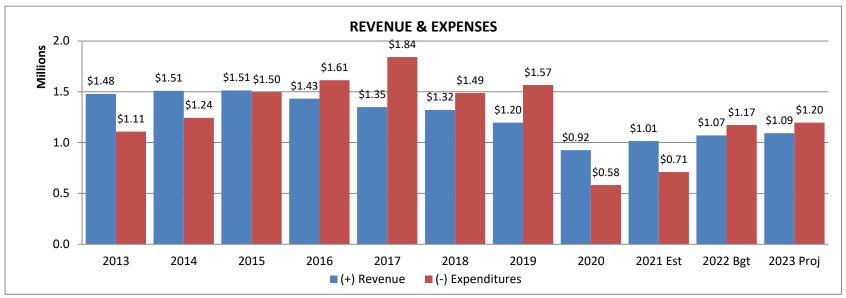
Notes As with other restricted funds overseen by the Courts, during periods when financial constraints occurred in the general fund, expenses were shifted to the Probation Services fund. Personnel allocations modulate between these two funds.

During August 2021, the courts shifted additional personnel costs to this fund as fund balanced improved. The growth in 2022 expenses is related those personnel costs being annualized. The 27th pay period in 2019 is a component in the growth over 2018. Market rate salary adjustments were implemented in 2016 and 2017, increasing costs.

2022 and 2021 revenues are gradually returning to pre-COVID levels. Court closures in the second quarter of 2020 related to the pandemic impacted revenues. Starting in July 2019, the Courts implemented a new policy which allowed probationers to pay fees on-line. Starting in 2017 revenues began decrease due to a decline in the number of probationers.

Fund 002-032 Probation Services





Fund 002-005 Dog & Kennel

Dept/s Auditor, Dog Warden

Sources Dog licenses, General Fund subsidy, dog warden fines

Uses The primary use of the fund is dog warden expenses. 15% may be used for Auditor expenses related to the registration of dogs and issuance of tags.

ORC Section 955.20 Dog and Kennel Fund

	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	308,724	332,008	226,392	111,877	139,686	191,161	239,210	287,362	894,338	698,290	354,017
(+) Revenue	1,260,313	1,134,402	1,067,994	1,022,731	959,220	932,766	941,975	903,148	835,808	835,000	835,000
(+) General Fund Subsidy	130,000	250,000	442,000	750,000	910,000	1,050,000	1,100,000	3,300,000	3,600,000	3,500,000	3,800,000
(-) Auditor Expenses	127,980	133,329	134,197	115,752	109,581	81,532	93,684	73,612	81,616	89,274	98,200
(-) Dog Warden Expenses	1,239,047	1,356,689	1,490,312	1,629,170	1,708,164	1,853,185	1,900,138	3,522,560	4,550,240	4,590,000	4,700,000
Ending Cash Balance	332,008	226,392	111,877	139,686	191,161	239,210	287,362	894,338	698,290	354,017	190,817
(-) Encumbrances	25,616	26,721	45,424	27,885	26,916	40,758	40,800	16,760	40,000	40,000	40,000
Unencumbered Balance	306,392	199,671	66,453	111,801	164,245	198,452	246,562	877,579	658,290	314,017	150,817
% of Expenditures	22.4%	13.4%	4.1%	6.4%	9.0%	10.3%	12.4%	24.4%	14.2%	6.7%	3.1%
Employees	0.84	1.70	1.70	1.00	0.84	0.59	0.30	0.25	0.20	0.05	0.05

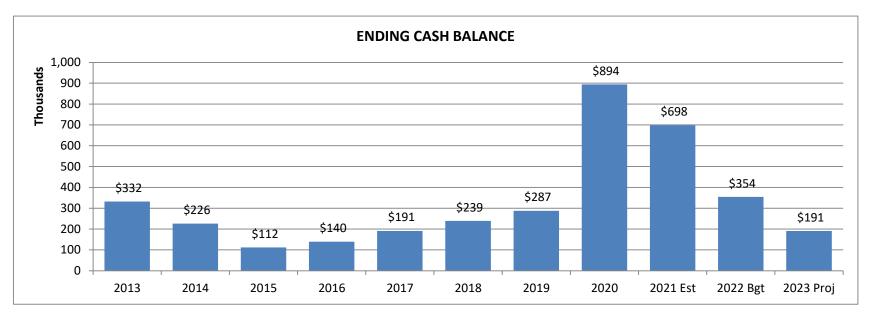
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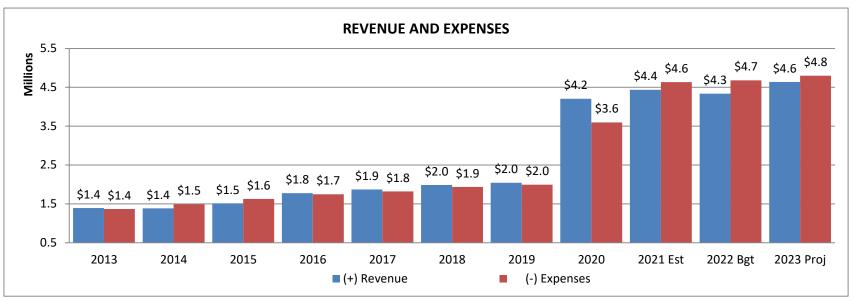
The Dog & Kennel Fund budgets for 2020-2022 reflect the transition of the office to the Cincinnati Animal CARE Humane Society in August 2020, the expansion of shelter services to encompass no-kill operations, and the lease of the current shelter facility in Northside. This has entailed a substantial increase to the subsidy for the program. The County will work with our humane society partner in the years ahead to leverage private fundraising to offset the costs of the kennel operation.

Prior to the transition, the fund had generally falling revenues from dog licenses and rising costs for the dog warden patrol and shelter. This deficit operation has been offset by a growing general fund subsidy.

Facility needs continue to pose a challenge for Dog Warden operations and the County is investing in immediate repairs at the Northside shelter, with the intent of building a new facility in the near term. The facilities team is current conducting space planning for a new facility. The County may convert the existing facility lease to a purchase in 2022. While there is no expectation that the facility is viable in the long-term, it may be financially beneficial to purchase the building rather than continue a lease through contruction of a new animal shelter.

Fund 002-005 Dog & Kennel





Fund 003-005 CLEAR Levy

Dept/s City of Cincinnati - Regional Computer Information Center (Enterprise Technology Services)

Sources Voter approved county-wide 0.54 mill levy. The levy costs \$4.98 for every \$100,000 in home value.

Uses The levy is approved for "the purpose of providing a countywide computerized police information center."

ORC Section 5705.19(J) Resolution related to tax levy in excess of ten-mill limitation: for the purpose of providing and maintaining motor vehicles, communications, other equipment, buildings, and sites for such buildings used directly in the operation of a police department

	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	7,730,053	7,502,194	7,137,426	7,733,348	8,323,056	8,668,409	9,496,119	8,709,735	9,027,373	9,356,975	9,101,562
(+) Revenue	3,810,349	3,880,626	3,949,737	3,978,743	4,001,528	5,942,672	4,114,844	4,190,737	4,333,143	4,222,830	4,222,800
(-) Expenditures	4,038,208	4,245,395	3,353,815	3,389,035	3,656,175	5,114,962	4,901,228	3,873,098	4,003,541	4,478,243	4,003,500
Ending Cash Balance	7,502,194	7,137,426	7,733,348	8,323,056	8,668,409	9,496,119	8,709,735	9,027,373	9,356,975	9,101,562	9,320,862
(+) City Capital	1,575,000	1,575,000	1,575,000	1,575,000	1,575,000	1,575,000	1,575,000	1,575,000	1,575,000	1,575,000	1,575,000
Reserve for Encumbrances	1,300,992	1,330,908	1,506,745	1,926,086	5,779,325	4,426,630	1,722,082	3,125,290	2,900,000	2,700,000	2,500,000
Unencumbered Balance	6,201,203	5,806,519	6,226,603	6,396,970	2,889,084	5,069,489	6,987,653	5,902,083	6,456,975	6,401,562	6,820,862
% of Expenditures	82.7%	81.4%	80.5%	76.9%	33.3%	53.4%	80.2%	65.4%	69.0%	70.3%	73.2%

Employees CLEAR staff are employees of the Enterprise Technology Department of the City of Cincinnati.

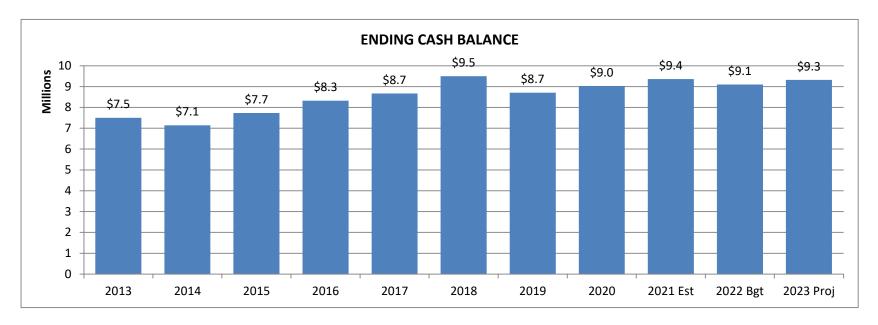
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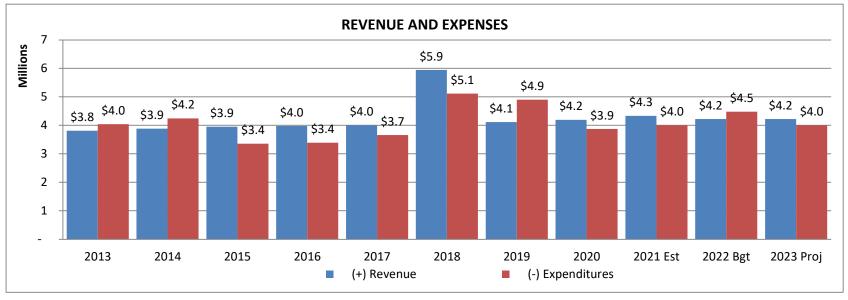
County-wide Law Enforcement Applied Regionally (CLEAR) is an interface of law enforcement between City of Cincinnati and Hamilton County. While the fund reserve for CLEAR has steadily increased, the organization has a number of personnel vacancies, and discussions about the future of the collaboration may change the financial outlook as both parties envision the next stage in the evolving technology environment.

In 2021 usage of Mobile Data Computers ("MDCs") has expanded. Xavier University Campus Police Department purchased an order of MDCs with docking stations. CLEAR has remaining additional MDCs that are available for municipalities to purchase at a discounted rate.

The CLEAR Levy is a continuous levy. The City of Cincinnati is contracted as the operating agent for CLEAR. This contract was renewed in May 2021 and extended until May 31, 2022. The City of Cincinnati's ETS division has maintained working capital to ensure CLEAR had resources available onhand. This amount was fronted by the CLEAR levy, and is noted above.

Fund 003-005 CLEAR Levy





Fund 931-005 County Communication Center

Dept/s Communication Center

Sources Detail Rate; 800 Megahertz connection fees charged to other call centers, Probation and Clerk of Courts; Pager and Radio Fees; Rent of Wireless towers; and general fund (GF) subsidy.

Uses All 911 communications center operations, personnel, and capital equipment.

ORC 128 - Emergency Telephone Number System

	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	2,088,796	2,995,070	1,272,173	1,642,770	1,788,446	1,086,429	1,600,423	1,443,298	3,891,170	4,025,870	3,583,093
(+) Revenue	5,494,291	5,609,763	9,041,692	5,496,732	9,379,743	4,636,363	5,042,781	3,370,884	1,824,849	1,855,470	1,850,000
(+) GF Subsidy	3,349,628	1,960,000	2,500,000	3,303,250	3,550,000	5,444,260	5,162,246	7,500,000	9,800,000	10,500,000	12,000,000
(-) Expenditures	7,937,646	9,292,660	11,171,095	8,654,305	13,631,760	9,566,630	10,362,152	8,423,012	11,490,148	12,798,247	13,850,000
Ending Cash Balance	2,995,070	1,272,173	1,642,770	1,788,446	1,086,429	1,600,423	1,443,298	3,891,170	4,025,870	3,583,093	3,583,093
(-) Encumbrances	131,074	436,562	382,080	341,780	393,574	891,957	667,526	599,405	600,000	600,000	600,000
Unencumbered Balance	2,863,996	835,611	1,260,689	1,446,667	692,855	708,466	775,772	3,291,764	3,425,870	2,983,093	2,983,093
% of Expenditures	36.1%	9.0%	11.3%	16.7%	5.1%	7.4%	7.5%	39.1%	29.8%	23.3%	21.5%
Employees	79.4	75.4	74.4	76.4	75.4	79.4	81.4	82.7	82.7	89.3	89.3
Detail Rate	\$18.30	\$18.30	\$19.22	\$17.98	\$15.00	\$15.00	\$16.00	\$10.00	\$5.00	\$5.00	\$5.00

Notes

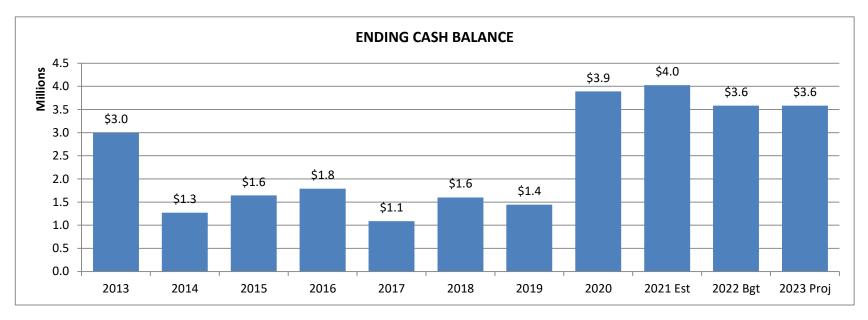
The 2022 budget addresses emergency call center wage settlements. Positions increase for three communication officer trainers and five part-time communication officers to help ease overtime. Capital recommendations include HVAC replacement (10 tower sites, \$350K), lighting suppression systems (2 tower sites, \$50K), Alpha Paging system replacement (\$350K), call recording equipment replacement (\$325K).

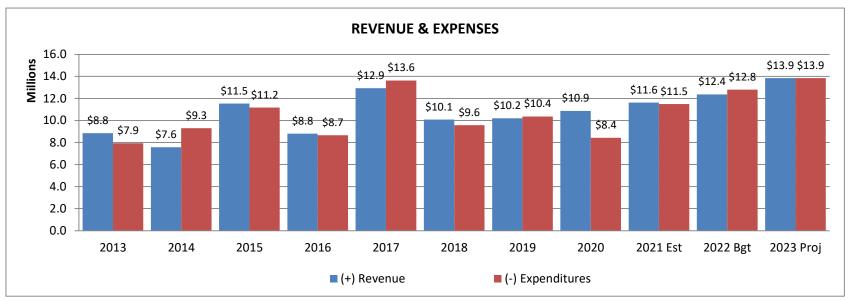
The 2021 reserves have increased due to CARES Act reimbursement for eligible expenses that include first responder personnel.

One aspect of the 0.25 cent sales tax increase for the 2020 budget approved by the Board of County Commissioners was establishing a stable financial source for the 911 call center. This has lowered the detail rate from \$16 in 2019 down to a rate of \$5 in 2022. The increase in expenditures in 2019 is due to the capital needs related to mobile data services for fire and EMS.

The increase in expenses and revenue in 2015 and 2017 are related to debt refinancing accounting entries.

Fund 931-005 County Communication Center





Fund 002-063 Wireless 911 Government Assistance Fund

Dept/s Communications Center

Sources \$0.25 per month on each wireless phone user who has a billing address in Hamilton County. The total County allocation from the state has been frozen since 2014, but call center volume has increased relative to the other local call centers, increasing revenue receipts.

Uses Training; maintenance and upgrade of data, hardware, software and trunking; personnel costs of the regional call center; all remaining funds after these are met can be used to fund any cost of providing wireless 911 support.

ORC 128.42 - Wireless 9-1-1 charge imposed on subscribers 128.44 - Notice of changes to wireless 9-1-1 charges

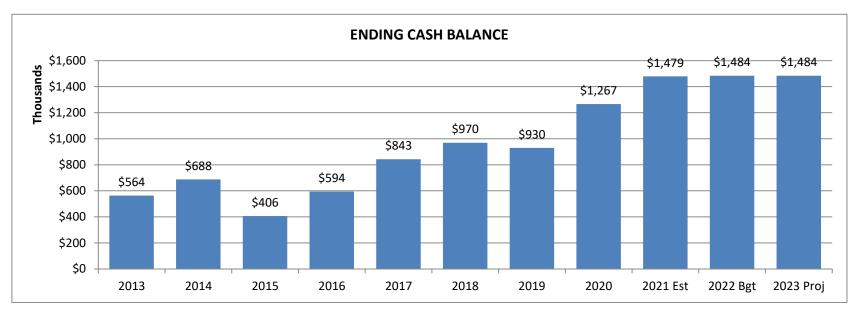
	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	492,974	563,909	687,550	406,266	594,076	842,764	969,679	930,077	1,266,941	1,479,367	1,484,293
(+) Revenue	758,592	765,078	811,831	826,448	821,521	867,894	860,146	888,005	825,000	840,000	830,000
(-) Expenditures	687,657	641,437	1,093,116	638,638	572,833	740,979	899,749	551,140	612,574	835,074	830,000
Ending Cash Balance	563,909	687,550	406,266	594,076	842,764	969,679	930,077	1,266,941	1,479,367	1,484,293	1,484,293
(-) Encumbrances	211,351	364,015	46,116	351,018	535,467	719,128	238,976	308,271	350,000	350,000	350,000
Unencumbered Balance	352,558	323,535	360,149	243,058	307,297	250,551	691,100	958,671	1,129,367	1,134,293	1,134,293
% of Expenditures	51.3%	50.4%	32.9%	38.1%	53.6%	33.8%	76.8%	173.9%	184.4%	135.8%	136.7%
Employees	2.0	5.0	5.0	5.0	7.0	7.0	4.0	5.0	5.0	3.0	3.0

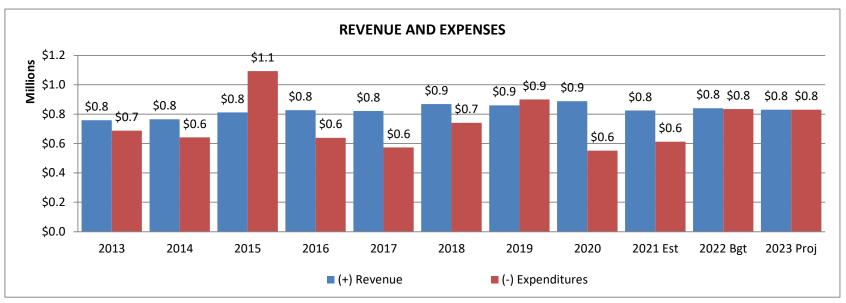
Notes

The 2022 budget recommendation include new laptops and monitors for the computer-aided dispatch (CAD) system and text-to-911 annual contract. 2021 reserves grew due to CARES Act-eligible expense reimbursements. 2020 capital projects include a 911 backup platform and location as well as replacement of aging call center servers. 2019 capital expenditures of \$105K comprise a network connection that allows fire and EMS mobile computers to connect to the Comm Center's CAD system to manage the fleet from a central location. 2018 provided the dispatching system upgrade for a new Fire/EMS mobile platform.

Ohio counties can only collect disbursement if there are four or less 911 call centers (PSAPs) as of January 1, 2018. If the county has more at that time, then Wireless Fund disbursements will be cut in half. There are now only two PSAPs (Hamilton County and the City of Cincinnati) within Hamilton County after the close of Amberley Village's in 2018 and Norwood's in 2021.

Fund 002-063 Wireless 911 Government Assistance Fund





Fund 002-051 Coroner's Out of County Fees

Dept/s Coroner

Sources Laboratory fees for out-of-county investigations

Uses The Coroner's Out of County Fees Fund is used to fund costs associated with morgue operations, including costs associated with the performance of out-of-county laboratory testing and all autopsies. This may include related personnel costs, autopsy related consumables, toxicology, and capital purchases (analytical equipment, vehicles used for death investigation).

ORC Section 313.16 Laboratory examinations in another county
Section 313.161 Cost of autopsy, injury occurring in another county

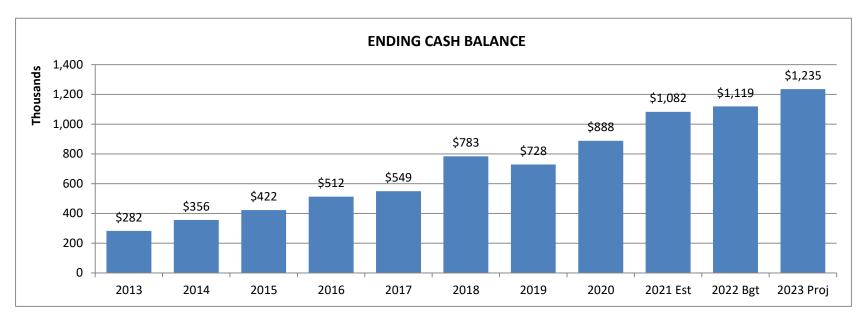
	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	582,035	282,180	355,929	421,866	512,098	549,431	783,254	728,182	887,712	1,082,369	1,119,175
(+) Revenue	172,152	225,493	277,606	310,711	664,233	528,528	478,688	477,147	537,657	350,000	443,829
(-) Expenditures	472,008	151,744	211,668	220,479	626,900	294,706	533,759	317,618	343,000	313,194	328,097
Ending Cash Balance	282,180	355,929	421,866	512,098	549,431	783,254	728,182	887,712	1,082,369	1,119,175	1,234,907
(-) Encumbrances	-	-	-	-	-	4,829	2,069	10,953	6,511	-	-
Unencumbered Balance	282,180	355,929	421,866	512,098	549,431	778,424	726,113	876,759	1,075,858	1,119,175	1,234,907
% of Expenditures	59.8%	234.6%	199.3%	232.3%	87.6%	264.1%	136.0%	276.0%	313.7%	357.3%	376.4%
Employees	-	-	-	-	-	-	-	-	-	-	-

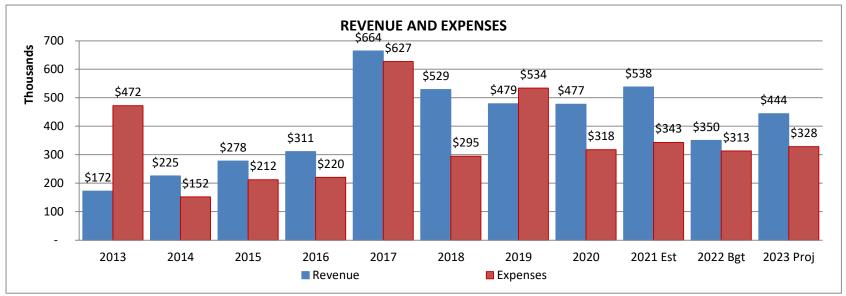
Notes

The Coroner's Out of County Fees fund has increased revenue from out of county autopsies by 36% in 2021 over this time last year. The total count in 2020 through Oct 18 is 156. The total count in 2021 thru Oct 18 is 212. Hamilton County has been receiving increased autopsy referrals from the Dearborn County and Warren County coroners. This trend is expected to continue. Hamilton County's Coroner office is reaching out to other Ohio counties offering forensic autopsy fee for service.

The Coroner's Out of County Fees fund covers all annual non-personnel related costs for morgue operations, including consumable costs associated with autopsies, post mortem toxicology testing and occasional purchases of analytical equipment. In 2019 the fund absorbed some general fund personnel expenses and received support from the Health Collaborative for the puchase of a vehicle.

Fund 002-051 Coroner's Out of County Fees





Fund 002-006 Emergency Management Agency

Dept/s Emergency Management

Sources General fund transfer and reimbursements from the City of Cincinnati for shared personnel.

Uses Develop and maintain all hazardous emergency operations plans for the county. Also, monitor and alert residents of pending emergencies and work with the state and federal government to respond to any emergencies that arise. Work with local agencies to prevent potential emergencies. Also for tracking of all equipment purchased with federal dollars (approximately \$500K-700K annually).

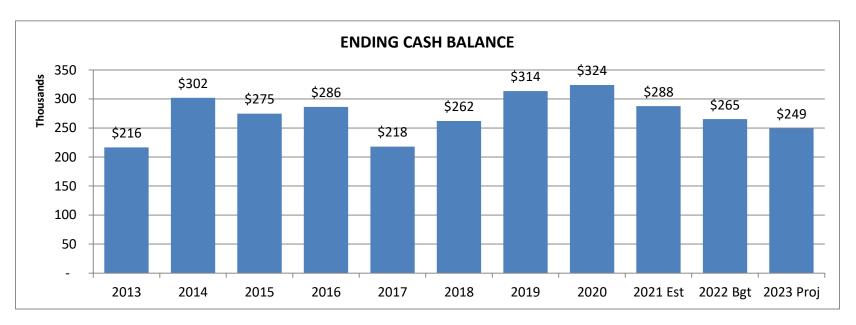
ORC 5502.26 - Countywide emergency management agency

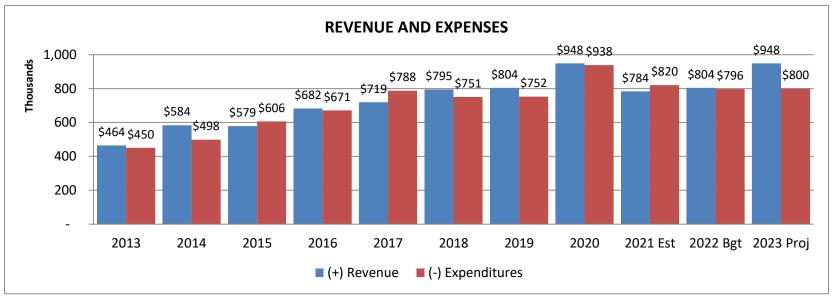
	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	202,442	216,419	302,035	274,805	286,389	217,901	262,046	313,674	324,019	287,558	265,200
(+) Revenue	64,126	33,711	78,994	82,431	119,274	145,091	213,943	208,448	113,865	84,000	84,000
(+) General Fund Subsidy	400,000	550,000	500,000	600,000	600,000	650,000	590,000	740,000	670,000	690,000	700,000
(-) Expenditures	450,148	498,095	606,224	670,846	787,762	750,946	752,315	938,102	820,326	796,358	800,000
Ending Cash Balance	216,419	302,035	274,805	286,389	217,901	262,046	313,674	324,019	287,558	265,200	249,200
(-) Encumbrances	11,401	-	16,986	59,529	99,199	51,687	24,112	57,772	60,000	60,000	60,000
Unencumbered Balance	205,019	302,035	257,819	226,860	118,702	210,359	289,562	266,247	227,558	205,200	189,200
% of Expenditures	45.5%	60.6%	42.5%	33.8%	15.1%	28.0%	38.5%	28.4%	27.7%	25.8%	23.7%
Employees	2.36	2.36	2.25	2.00	2.50	1.75	1.75	1.75	1.75	1.25	1.25

Notes The 2022 budget includes no substantial programmating changes. In 2021, EMA replaced batteries in the county's 194 emergency alert sirens. In 2020, upgrades to the Emergency Operations Center (EOC) (\$100K) and to the siren notification system (\$50K) were conducted (as reflected in the increase of the general fund subsidy and expenses). A mass mobile notification system began in 2018 which caused an increase of expense and revenue. This is a shared service with reimbursement from those communities that use the system. Cincinnati continued to partner with the system. Beginning in 2016, an increase in expenses is tied to maintenance costs associated with the EOC and the county's emergency alert sirens.

EMA relies primarily on a general fund subsidy to pay for day-to-day operations. A recent survey of other Ohio EMAs showed that nearly all Ohio counties cover EMA expenses with general fund dollars. In addition, EMA receives a substantial amount of recurring federal and state grant funding (approximately \$800K to \$2M annually). These grants are earmarked for disaster training practice, hazardous material planning, water search and rescue, and law enforcement training. There are also several non-recurring competitive grants, usually tied to specific equipment purchases. Should these grants be eliminated in the future, EMA will have to either cut programs, seek additional general fund appropriations, or find a new revenue source. While there are increased expenses in some areas, EMA continues to streamline work functions. These grants for 2022 include SERC (100K), EMPG (250k), SHSG (300k), HMEP and PUCO (which fluctuate depending on need and approval).

Fund 002-006 Emergency Management Agency





Fund 002-014 Enforcement and Education

Dept/s Sheriff's office

Sources DUI fines and immobilization fees.

Uses Collections from DUI fines are used for public education and operational expenses related to DUI. Immobilization fees are used for operational expenses, paving and fencing the impound lot, and purchase of steering wheel anti-theft devices.

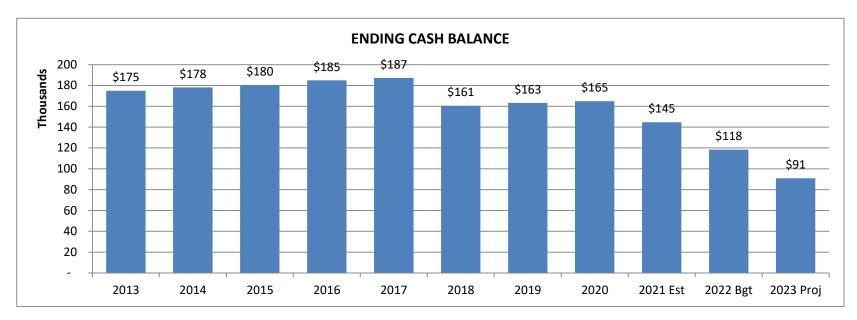
ORC Section 4503.233 (A) (1) (c) Immobilization Orders.

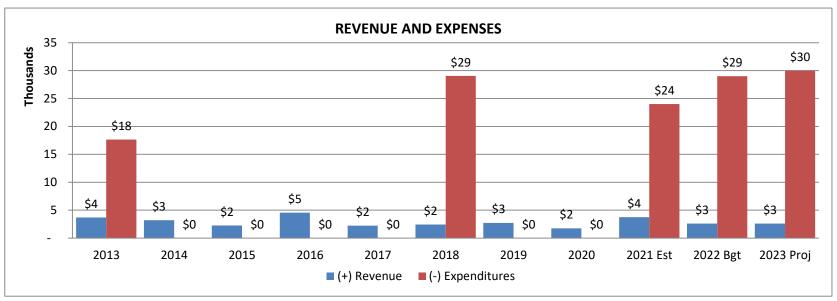
	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	188,901	174,926	178,121	180,365	184,914	187,140	160,509	163,227	164,971	144,704	118,304
(+) Revenue	3,673	3,195	2,244	4,549	2,226	2,427	2,718	1,744	3,733	2,600	2,600
(-) Expenditures	17,649	-	-	-	-	29,058	-	-	24,000	29,000	30,000
Ending Cash Balance	174,926	178,121	180,365	184,914	187,140	160,509	163,227	164,971	144,704	118,304	90,904
(-) Encumbrances	-	-	-	-	13,800	3,777	3,777	3,777	3,777	3,000	3,000
Unencumbered Balance	174,926	178,121	180,365	184,914	173,340	156,732	159,450	161,194	140,927	115,304	87,904
% of Expenditures	991.2%	n/a	n/a	n/a	n/a	539.4%	n/a	n/a	587.2%	397.6%	293.0%
Employees	-	-	-	-	-	-	-	-	-	-	-

Notes The Sheriff's office budgets expenses high in this fund to eliminate the need to ask for a supplemental appropriation, and to allow for qualifying expenses when they are identified.

In 2018, the Sheriff used this fund for new security systems for the property room and impound lot.

Fund 002-014 Enforcement and Education





Fund 002-050 Parking Violations

Dept/s Sheriff's office

Sources Fines for parking illegally in a handicapped parking space

Uses Costs associated with complying with handicapped signage and notice requirements. In addition, up to 50% of each fine may be used to pay the costs of educational, advocacy, support, and assistive technology programs for persons with disabilities, and for public improvements within the political subdivisions that benefit or assist persons with disabilities.

ORC Section 4511.69 (J) (2)(b) Parking requirements.

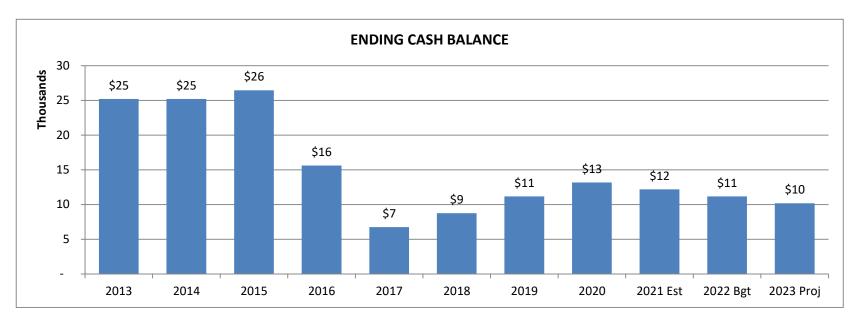
	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	23,977	25,191	25,191	26,441	15,621	6,747	8,747	11,172	13,172	12,172	11,172
(+) Revenue	1,214	-	1,250	500	1,000	2,000	4,375	2,000	4,000	4,000	4,000
(-) Expenditures	-	-	-	11,320	9,874	-	1,950	-	5,000	5,000	5,000
Ending Cash Balance	25,191	25,191	26,441	15,621	6,747	8,747	11,172	13,172	12,172	11,172	10,172
(-) Encumbrances	-	-	-	-	-	-	-	-	-	-	-
Unencumbered Balance	25,191	25,191	26,441	15,621	6,747	8,747	11,172	13,172	12,172	11,172	10,172
% of Expenditures	n/a	n/a	n/a	138.0%	68.3%	n/a	573.1%	n/a	243.4%	223.4%	203.4%
Employees	-	-	-	-	-	-	-	-	-	-	-

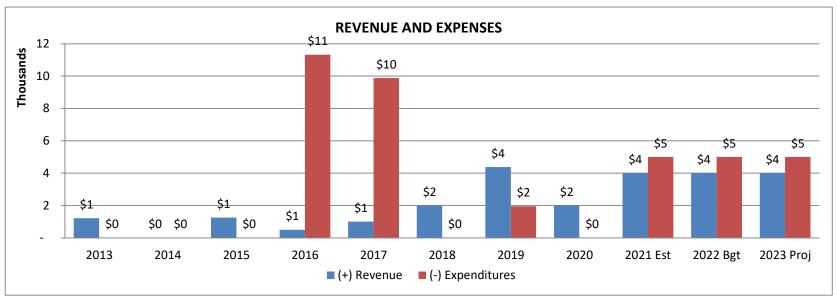
Notes This fund is budgeted high on a contingency basis.

In 2016, the Sheriff's office, the Budget Office, and the City of Mariemont collaborated to provide funding for a sidewalk which allows access for individuals with disabilities to the city's historic bell tower.

In 2017, the Sheriff's office worked with the Board of Elections to fund handicap signage needs at various polling locations.

Fund 002-050 Parking Violations





Fund 002-059 Concealed Handgun License

Dept/s Sheriff's Office

Sources Handgun license fees

Uses Costs incurred by the Sheriff in connection with performing any administrative functions of concealed handgun licenses, as well as any costs associated with a firearm safety education program, or a firearm training or qualification program.

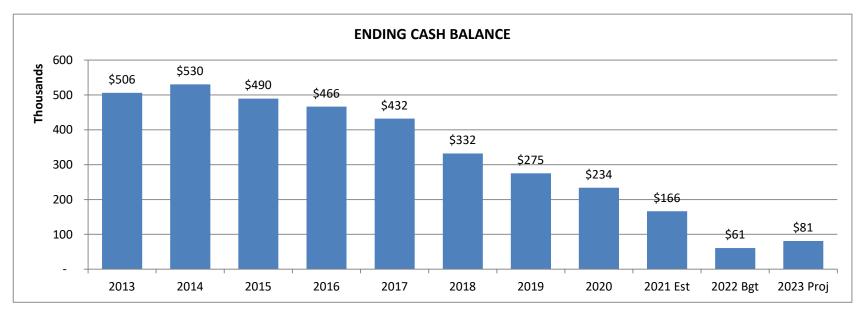
ORC Section 311.42 Sheriff's concealed handgun license issuance expense fund. Section 2923.125 Application and licensing process.

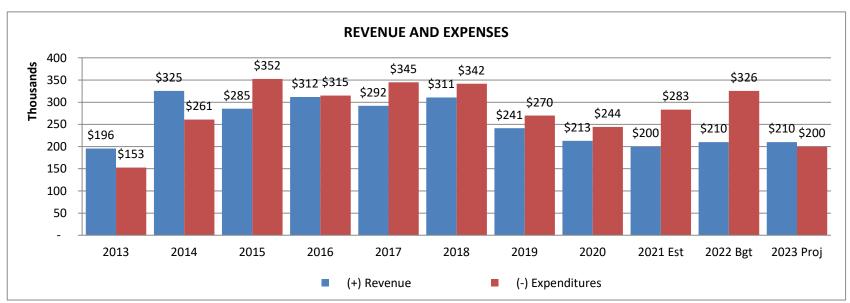
	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	333,225	505,889	530,236	489,514	466,395	432,061	331,778	275,035	233,910	166,411	60,815
(+) Revenue	325,284	285,244	311,746	292,027	310,637	241,466	213,066	203,045	215,724	220,000	220,000
(-) Expenditures	152,620	260,896	352,469	315,146	344,971	341,748	269,810	244,170	283,222	325,597	200,000
Ending Cash Balance	505,889	530,236	489,514	466,395	432,061	331,778	275,035	233,910	166,411	60,815	80,815
(-) Encumbrances	4,954	7,451	7,451	61,721	49,479	107,646	38,657	74,142	143,850	20,000	20,000
Unencumbered Balance	328,271	498,438	522,785	427,793	382,582	224,132	236,378	159,768	22,561	40,815	60,815
% of Expenditures	301.4%	326.6%	200.4%	121.4%	110.9%	65.6%	87.6%	65.4%	8.0%	12.5%	30.4%
Employees	0.6	0.6	0.6	3.0	3.0	3.0	3.0	3.0	2.0	2.0	2.0

Notes Revenues generated by this fund are used to reimbursed the State of Ohio for conducting background checks through the Bureau of Criminal Identification and Investigation, and the FBI, as well as funding the day-to-day operations of the unit. In 2012, the Sheriff's office opened a second licensing office at patrol headquarters on Hamilton Avenue.

In 2014 personnel costs associated with operating the two offices began to increase the cost of operations, overtaking revenues in 2015, and beginning to draw down reserves. The Sheriff moved one position to the general fund in 2018, but revenue has continued to fall, further depleting the reserve. Revenue improved during the second half of 2020, but the fund still has an imbalance which will require further expense reductions.

Fund 002-059 Concealed Handgun License





Fund 002-070 Peace Officer Training

Dept/s Sheriff's Office

Sources Ohio Peace Officers Training Association (OPOTA) Grants

Uses Training supplies and training of enforcement officers.

ORC Section 109.71 Ohio peace officer training commission created - definitions

Section 109.73 Rules recommendations

Section 109.2-18-04 Reimbursement of Training Costs

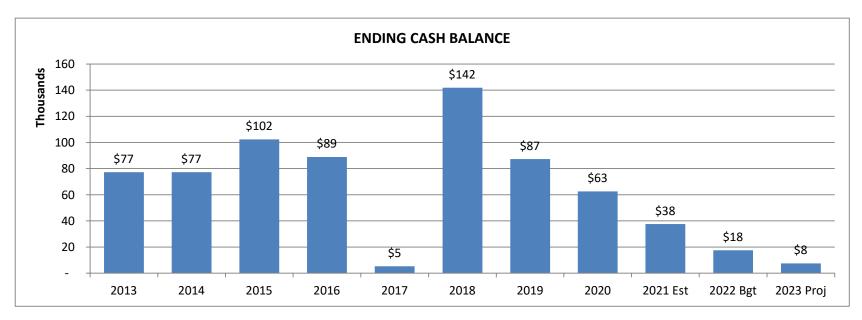
	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	79,613	77,238	77,238	102,293	88,799	5,239	141,849	87,271	62,533	37,533	17,533
(+) Revenue	-	-	45,360	48,160	134,640	200,368	-	-	-	-	-
(-) Expenditures	2,375	-	20,304	61,654	218,200	63,758	54,578	24,738	25,000	20,000	10,000
Ending Cash Balance	77,238	77,238	102,293	88,799	5,239	141,849	87,271	62,533	37,533	17,533	7,533
(-) Encumbrances	-	-	5,500	13,434	4,491	26,240	6,338	6,600	5,000	5,000	5,000
Unencumbered Balance	77,238	77,238	96,793	75,365	748	115,609	80,933	55,933	32,533	12,533	2,533
% of Expenditures	3252.1%	n/a	476.7%	122.2%	0.3%	181.3%	148.3%	226.1%	130.1%	62.7%	25.3%
Employees	-	-	-	-	-	-	-	-	-	-	-

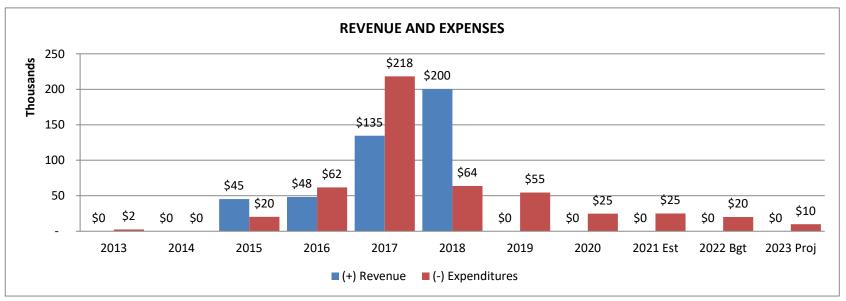
Notes

This fund was initially seeded with grant funding from the state. The state recently increased mandates for peace office training (a portion of which cost will be reimbursed). As a result of these changes the Sheriff's office's expenditures increased in 2016 forward. Additional state grant awards have continued, and the Sheriff annually looks to move appropriate general fund expenses into this fund -- to maintain a modest rollover balance.

Future year grant awards are unknown, and appropriations will be revised mid-year as necessary to reflect additional revenue/expenses.

Fund 002-070 Peace Officer Training





Fund 002-024 Permissive Auto Tax Municipal

Dept/s Engineer

Sources Motor vehicle license taxes in jurisdictions that do not have their own tax.

Uses Road improvement projects in municipalities and townships.

ORC 4504.05 - Local Motor Vehicle License Tax

	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	2,253,314	2,810,925	3,021,594	3,882,659	3,601,825	4,787,735	5,448,532	4,187,360	4,764,313	5,024,292	5,226,292
(+) Revenue	2,201,291	2,184,148	2,272,068	2,336,633	2,363,480	2,391,571	2,424,376	2,280,153	2,413,972	2,302,000	2,302,000
(-) Expenditures	1,643,680	1,973,479	1,411,003	2,617,467	1,177,570	1,730,773	3,685,547	1,703,200	2,153,993	2,100,000	2,100,000
Ending Cash Balance	2,810,925	3,021,594	3,882,659	3,601,825	4,787,735	5,448,532	4,187,360	4,764,313	5,024,292	5,226,292	5,428,292
Reserve for Encumbrances	250,000	353,000	675,000	152,067	1,064,500	1,406,948	101,273	461,683	190,773	190,773	190,773
Unencumbered Balance	2,560,925	2,668,594	3,207,659	3,449,758	3,723,235	4,041,584	4,086,087	4,302,631	4,833,520	5,035,520	5,237,520
% of Expenditures	155.8%	135.2%	227.3%	131.8%	316.2%	233.5%	110.9%	252.6%	224.4%	239.8%	249.4%

Notes

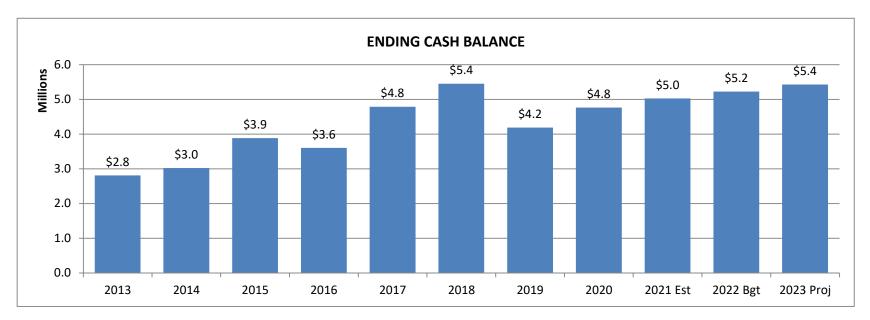
Employees

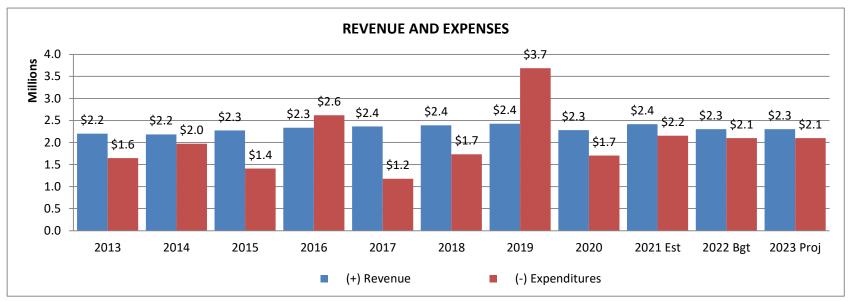
At the discretion of the County Engineer as to the level of funding and number of projects, the municipal road program is decided in the early months of each fiscal year based on the projects that are submitted and accepted. These projects can be managed or overseen by the County Engineer, municipality, or some combination of the two.

The 2022 budget is a rough estimate based upon these decisions. The fund is expected to maintain a healthy balance.

2022 Municipal Road Fund (MRF) projects include: Annual Bridge Maintenance Program (Cincinnati), Spring Grove Avenue (St. Bernard), Compton Road (Wyoming), Hamilton Avenue (Mt. Healthy), Elm Avenue (Terrace Park), Montgomery Road (Silverton), Fairbanks and Delhi Avenues (Cincinnati), Sharon Road (Glendale), Hamilton Avenue (North College Hill), North Bend Road (Cheviot), and Leacrest Road (Woodlawn).

Fund 002-024 Permissive Auto Tax Municipal





Fund 002-025 Permissive Auto Tax County

Dept/s Engineer

Sources Motor vehicle license taxes in all jurisdictions, including a portion from those that DO have their own motor vehicle license tax.

There are four sections of ORC 4504 which specify a \$5 fee permissibly by the county; the allocation distributed to the county, municipality and/or township is dependent upon the enacted date of the specific code section. There are additional sections that pertain solely to municipalities and townships.

Uses Road and bridge improvement, construction, and rehabilitation.

ORC 4504 - Local Motor Vehicle License Tax

	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	4,451,928	5,407,810	8,512,631	7,866,493	6,668,390	4,171,778	3,288,686	7,644,545	8,799,771	9,237,006	9,103,807
(+) Revenue	4,859,325	6,931,082	5,545,170	5,157,612	5,196,304	5,347,088	12,678,133	9,363,245	9,277,234	8,942,800	8,942,800
(-) Expenditures	3,903,443	3,826,261	6,191,308	6,355,715	7,692,916	6,230,180	8,322,274	8,208,019	8,840,000	9,076,000	8,840,000
Ending Cash Balance	5,407,810	8,512,631	7,866,493	6,668,390	4,171,778	3,288,686	7,644,545	8,799,771	9,237,006	9,103,807	9,206,608
Reserve for Encumbrances	268,582	215,290	213,231	332,208	577,122	716,795	488,355	619,168	400,000	400,000	400,000
Unencumbered Balance	5,139,227	8,297,341	7,653,262	6,336,182	3,594,657	2,571,891	7,156,190	8,180,603	8,837,006	8,703,807	8,806,608
% of Expenditures	131.7%	216.9%	123.6%	99.7%	46.7%	41.3%	86.0%	99.7%	100.0%	95.9%	99.6%
Employees	-	-	-	-	-	-	-	-	-	-	-

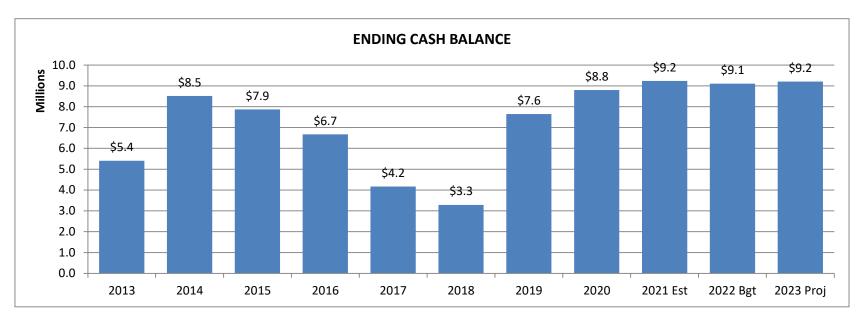
Notes The Engineer's largest annual expense in this fund is related to transfers for road projects. Projects are identified and prioritized by the County Engineer.

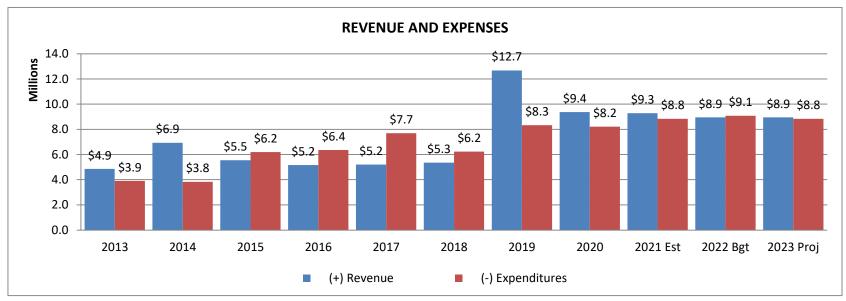
Effective January 1, 2019, the County began to collect an additional \$5 fee for vehicle registrations. This is a result of the State allowing counties to collect an additional fee. The Commissioners approved this fee for Hamilton County in fall 2017. Projected revenues from this new source is \$3.7M annually, with no more than \$1.85M annually allocated to already identified projects. It is expected this fund balance will grow with the end goal of using the balance for local match towards the Western Hill Viaduct needs.

In 2019 & 2020, a project audit was completed for open construction projects, returning ~\$4.4M from project accounting to the fund balance for projects that came in under budget. The Engineer's Office will look to use these project closure revenues to fund additional road and bridge projects, and/or pay off state loans.

Examples of project funding in 2021 include: 2021 Resurfacing Program, Hubble Rd Improvements (Green & Colerain Townships), Sharon Road Bridge (Glendale), Broadwell Road & Mt. Carmel Road (Anderson Township), River Road Landslide Improvements (Crosby Township), Fields Ertel Road Resurfacing (Butler Warren to Snider Rd) (Sycamore Township), Loveland Madeira Rd Bridge Maintenance IN-0154 & INH-0205 (Indian Hill), Larchview Drive & Plainfield Road (Sycamore Township), Rapid Run Road Bridge Replacement (B-0238) (Delhi Township), right-of-way purchases for Fields Ertel Road Improvements (Snider Rd to Wilkens Blvd) (Sycamore & Symmes Townships) and setting aside \$1.85M in funding for the Western Hills Viaduct (City of Cincinnati).

Fund 002-025 Permissive Auto Tax County





Fund 002-026 Roads and Bridges

Dept/s Engineer

Sources The state auto title registration fund distribution (34% directly to County in which the vehicle is registered, 5% equal distribution to all counties, 47% to the county that the owner resides in, and 9% based on total county road mileage formula); gasoline tax of \$0.385/gallon; engineering permits and inspections; sale of gas to municipalities; traffic fines; and sidewalk assessments

Uses All administrative and personnel expenses of the Hamilton County Engineer's Office; road, sidewalk, and bridge planning, repair, and construction; tax mapping; traffic sign and signal maintenance; subdivision, sidewalk and construction inspections.

ORC 4501.04 - Distribution of revenues

	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	11,332,892	13,659,935	14,331,374	15,656,238	17,825,046	18,224,872	15,396,394	12,658,536	12,001,996	13,630,306	8,866,187
(+) Revenue	15,283,575	15,349,093	15,782,361	16,086,654	17,033,675	16,738,826	17,972,244	17,985,287	20,447,271	18,219,500	18,219,500
(+) General Fund Subsidy	561,976	556,680	556,680	405,862	435,862	435,862	435,862	435,862	514,392	506,000	525,000
(-) Expenditures	13,518,507	15,234,335	15,014,176	14,323,708	17,069,711	20,003,166	21,145,965	19,077,689	19,333,353	23,489,619	20,000,000
Ending Cash Balance	13,659,935	14,331,374	15,656,238	17,825,046	18,224,872	15,396,394	12,658,536	12,001,996	13,630,306	8,866,187	7,610,687
Reserve for Encumbrances	1,929,578	1,475,306	1,963,325	1,929,463	2,327,748	2,416,629	1,648,927	1,731,215	2,315,744	2,315,744	2,315,744
Unencumbered Balance	11,730,357	12,856,067	13,692,913	15,895,583	15,897,124	12,979,765	11,009,609	10,270,781	11,314,562	6,550,443	5,294,943
% of Expenditures	86.8%	84.4%	91.2%	111.0%	93.1%	64.9%	52.1%	53.8%	58.5%	27.9%	26.5%
Employees	178.50	182.50	183.61	192.46	168.16	161.66	161.66	161.66	162.66	156.41	156.41

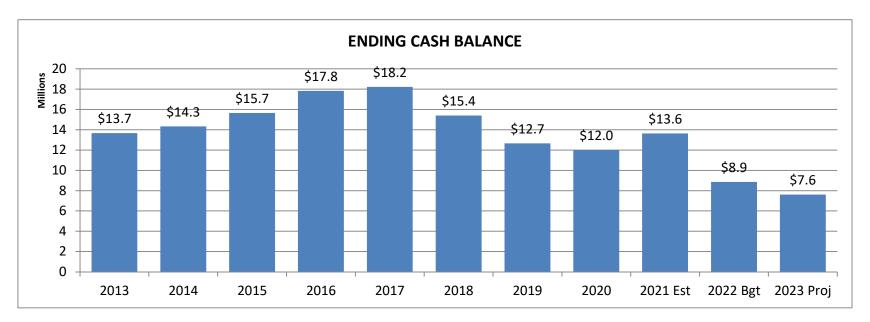
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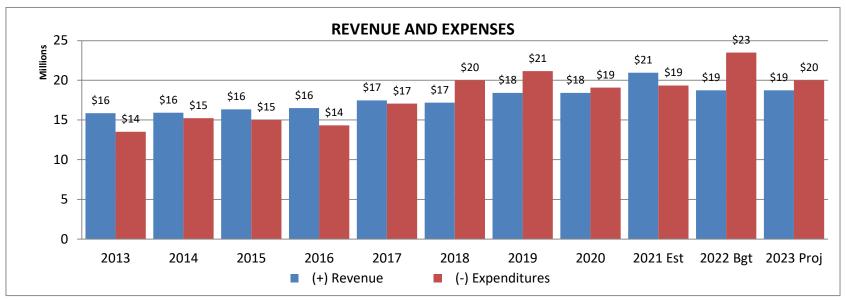
This is the primary fund for County Engineer operations. All personnel, office operations, road and bridge maintenance (salt, asphalt, etc.), building maintenance and repair, vehicle repairs and capital expenses are charged to this fund. In 2020 and 2021, the Engineer budgeted this fund at \$24M and \$23.75M respectively, but only spent \$19M in 2020 and is projected to spend ~ \$19.3M in 2021. Revenues increased beginning in 2019, primarily due to an increase in gasoline tax effective 7/1/19 and secondarily due to the recoding of snow removal reimbursements from the Ohio Department of Transporation (ODOT) from a reduction of expense to a revenue. 2020 revenues include losses within gasoline tax, interest, and licenses tax. These reductions are a direct affect of COVID-19 pandemic. In 2021, a project audit was completed for open construction projects, returning \$1.2M from project accounting to the fund balance for projects that came in under budget and and additional \$400K was recouped in motor vehicle licenses tax revenue that was not received in 2020 due to delayed vehicle registration renewal deadlines by the Ohio BMV.

The Engineer has prioritized the spend-down of accumulated reserves on the most urgent County road and bridge maintenance projects. Recent projects include 2021 Resurfacing Program (\$2.25M), 2021 Guardrail (\$286K), Kemper Road Resurfacing (Montgomery to Snider) (\$385K), and line striping project (\$354K).

Per ORC 5713.09 and 315.11, the general fund subsidy covers the personnel costs associated with tax mapping responsibilities.

Fund 002-026 Roads and Bridges





Fund 002-055 Major Highway Operations County

Dept/s Engineer

Sources Refunds from the state balance of the gasoline tax fund; interest earnings.

Uses Supplements the local requirements mandated by the state for highway-related improvements only.

ORC 5735.291 - Gasoline excise tax fund - highway operating fund

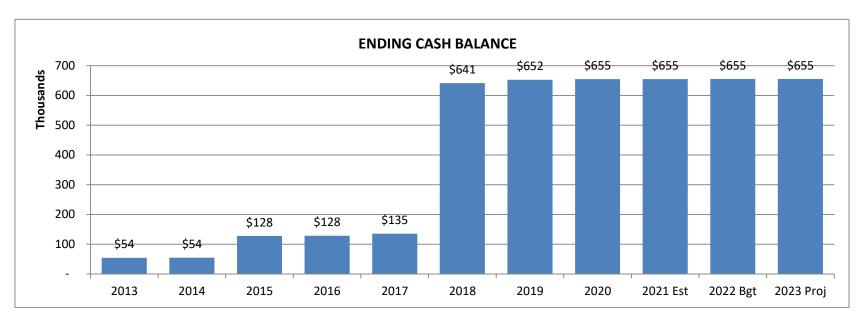
	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	51,428	54,380	54,448	127,626	128,375	135,171	641,363	652,213	654,535	654,705	654,905
(+) Revenue	2,952	68	73,178	749	6,796	506,192	10,850	2,322	170	200	250
(-) Expenditures	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance	54,380	54,448	127,626	128,375	135,171	641,363	652,213	654,535	654,705	654,905	655,155
Reserve for Encumbrances	-	-	-	-	-	-	-	-	-	-	-
Unencumbered Balance	54,380	54,448	127,626	128,375	135,171	641,363	652,213	654,535	654,705	654,905	655,155
% of Expenditures	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Employees	-	-	-	-	-	-	-	-	-	-	-

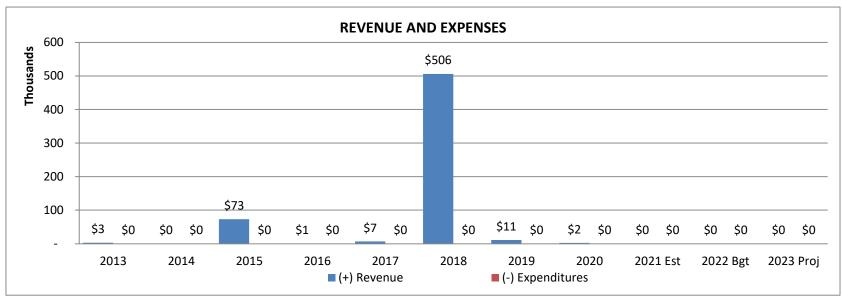
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Expenses to this fund are restricted to construction projects for Ronald Reagan/Cross County Highway or arterial bridges and roadways to this highway. The 2015 and 2018 increases in revenue are related to the sale of property at the eastern end of the Highway. The Engineer's office is actively investigating alternate uses of this accumulated reserve.

This fund typically only receives interest earnings revenue.

Fund 002-055 Major Highway Operations County





Fund 002-057 Stormwater Oversight

Dept/s Engineer

Sources Revenue from service fees applied to participating municipalities and all county townships (\$8.13 per parcel).

Uses Meeting the EPA requirements for illicit discharge mapping, education, permitting, and other EPA mandates.

ORC 6117.02 - Sanitary rates, charges, or penalties fixed or established

	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	6,003,266	5,607,536	5,655,864	6,647,830	6,741,553	6,924,442	7,290,926	7,532,810	7,855,961	8,273,693	7,786,236
(+) Revenue	2,072,837	1,907,430	3,239,550	1,993,064	1,936,953	1,924,990	1,966,733	2,117,320	1,987,661	1,970,000	1,970,000
(-) Expenditures	2,468,567	1,859,103	2,247,584	1,899,340	1,754,063	1,558,506	1,724,848	1,794,170	1,569,929	2,457,457	2,458,517
Ending Cash Balance	5,607,536	5,655,864	6,647,830	6,741,553	6,924,442	7,290,926	7,532,810	7,855,961	8,273,693	7,786,236	7,297,718
(-) Encumbrances	874,265	662,953	853,398	1,082,140	954,625	1,123,368	685,287	347,244	400,000	400,000	400,000
Unencumbered Balance	4,733,271	4,992,910	5,794,432	5,659,413	5,969,818	6,167,558	6,847,524	7,508,717	7,873,693	7,386,236	6,897,718
% of Expenditures	191.7%	268.6%	257.8%	298.0%	340.3%	395.7%	397.0%	418.5%	501.5%	300.6%	280.6%
Employees	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49

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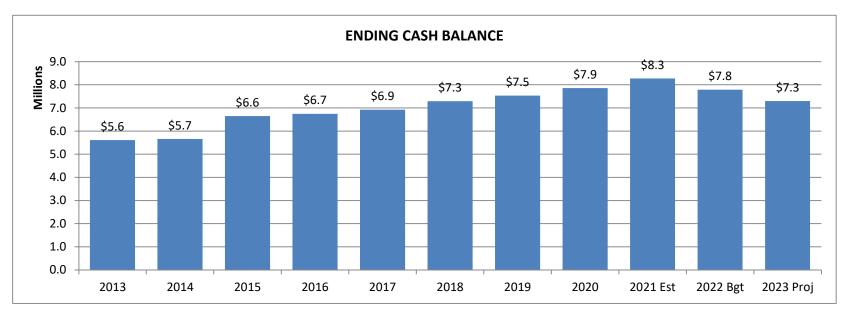
The Hamilton County Storm Water District (HCSWD) provides services to fulfill the requirements of the National Pollutant Discharge Elimination (NPDES) Phase II Storm Water Permit issued by the Ohio Environmental Protection Agency. The District services provided involve: public education, construction plan review and inspection, pollution prevention and elimination, and storm water mapping.

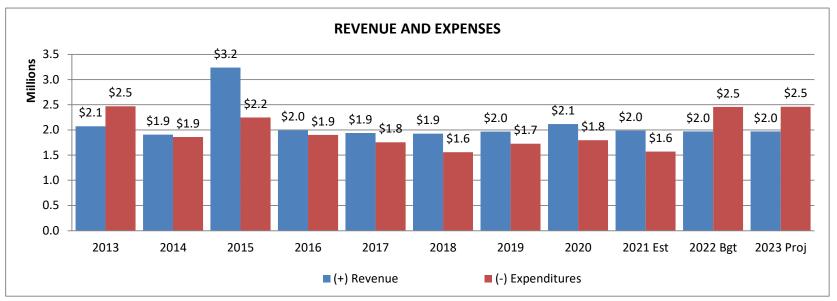
The HCSWD contracts with the Soil and Water Conservation District, Hamilton County Planning + Development, Public Health, and the Engineer's Office to meet some of the NPDES requirements. This partnership allows for economies of scale, as the respective agencies already perform a number of items that are requirements under NPDES.

The HCSWD provides services to all townships, as well as cities and villages in Hamilton County that request services. Collectively each of the jurisdictions are copermittees to the County permit. All 12 townships are required to be co-permittees to the district NPDES permit, and the service fees are billed to the citizens in their jurisdictions via the tax bill on an annual basis. The service fees are based on the amount of impervious surface that produces storm water runoff on their properties. The current model used to provide services is being reviewed as the continuing NPDES permit requirements are released to see if there may be value to structuring the fees based on total work completed and service rendered.

In general the HCSWD is most at risk for increased expenditure needs once the latest NPDES Phase requirements are enacted. The permit cycle renews in five-year periods; however, the current permit cycles will be extended until the Ohio EPA produces renewal permit language with additional requirements. It is anticipated to be promulgated at some point in 2021.

Fund 002-057 Stormwater Oversight





Fund 700-001 Southwest Ohio Air Quality Agency

Dept/s Environmental Services

Sources The Southwest Ohio Air Quality Agency receives revenue from a two-year Air Quality Grant, a Particulate Matter (PM 2.5) grant and various penalty settlement grants. The majority of the grants are received from United States Environmental Protection Agency (US EPA) and Ohio EPA.

Uses The agency is responsible for monitoring ambient air quality and air sources, permitting of air sources, and enforcing air regulations for Butler, Clermont, Clinton, Hamilton and Warren counties that meet the State and Federal requirements.

ORC 3704.112 Local air pollution control authority - powers and duties. 3704.111 Delegation agreement with local authority.

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022 Bgt	2023 Proj
Beginning Cash Balance	2,150,030	2,161,970	2,275,285	2,332,664	2,495,266	2,692,164	3,183,747	3,537,361	3,674,078	3,608,368	3,083,844
(+) Revenue	3,657,090	3,522,972	3,453,945	3,349,928	3,272,483	3,607,487	3,399,786	3,392,816	3,164,569	2,843,830	2,845,784
(-) Expenditures	3,645,149	3,409,657	3,396,566	3,187,326	3,075,584	3,115,904	3,046,171	3,256,100	3,230,279	3,368,354	3,368,354
Ending Cash Balance	2,161,970	2,275,285	2,332,664	2,495,266	2,692,164	3,183,747	3,537,361	3,674,078	3,608,368	3,083,844	2,561,274
(-) Encumbrances	45,792	32,435	35,527	3,427	18,623	49,053	87,778	27,512	31,170	30,000	30,000
Unencumbered Balance	2,116,178	2,242,850	2,297,137	2,491,838	2,673,541	3,134,694	3,449,584	3,646,566	3,577,198	3,053,844	2,531,274
% of Expenditures	58.1%	65.8%	67.6%	78.2%	86.9%	100.6%	113.2%	112.0%	110.7%	90.7%	75.1%
Employees	43.7	41.7	41.3	39.1	38.8	33.8	33.8	34.4	34.6	35.8	35.8

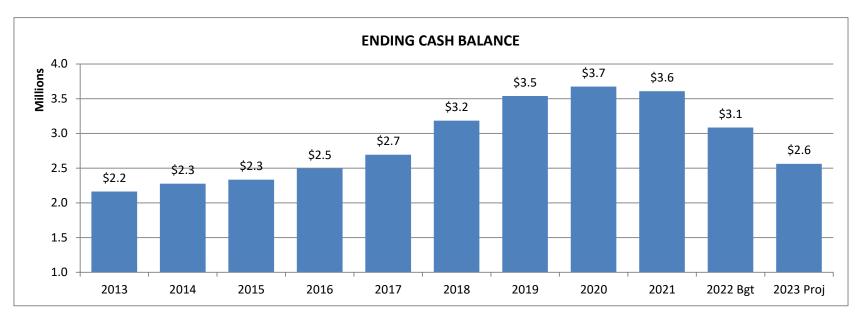
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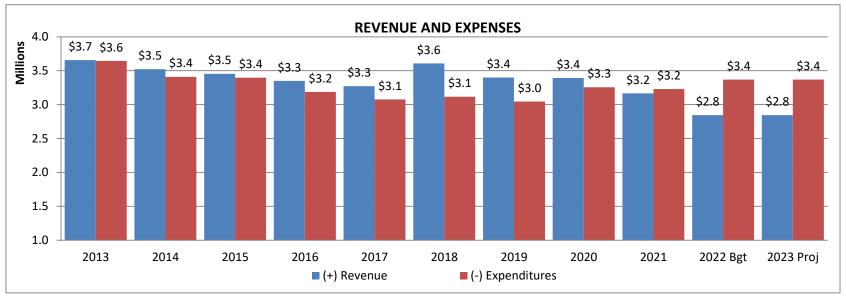
The Agency has been working closely with County Administration to address serious employee salary and retention issues. Technical positions' salaries in this fund are currently out of sync with the local market. The 2022 budget includes hiring an accountant position and an intern. The compensation related to these positions are allocated between this fund and Solid Waste Management. Occassionally the department incurs capital costs for vehicles and scientific equipment (2016, 2018, 2020 and 2022).

Overall, Air Quality Management's revenues are consistent over this 11-year period and primarily consist of Air Quality grants, and Particulate Matter (PM2.5) grants. As a way of enforcing US or Ohio EPAs' air quality guidelines, private companies may pay enforcement case settlements (via a grant). This revenue stream fluctuates from year to year. Additionally, several years ago Ohio EPA informed the Agency that there would be a significant decrease in Title V fee funding for subsequent years due to the shutdown of numerous coal-fired boilers in the State. The decrease in 2022 revenue is mainly due to receiving less Title V resources.

NOTE: This grant fund follows an October-September fiscal year and is not legislated as part of the calendar year budget.

Fund 700-001 Southwest Ohio Air Quality Agency





Fund 002-002 Solid Waste Management

Dept/s Environmental Services

Sources The District receives a disposal fee for every ton of waste that is disposed at an in-District municipal solid waste landfill. The primary revenue source is generated from landfill tonnage fees remitted by Rumpke.

Uses The Solid Waste District ensuries that the County achieves State mandated goals for waste reduction. The District achieves these goals through the implementation of waste reduction programs targeted to residents, communities, businesses, and schools.

ORC 343.01 Establishment and maintenance of county or joint solid waste management district. 3734.52 Establishing county or joint solid waste management districts.

3734.54 Preparing and submitting solid waste management plan.

	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	3,094,925	2,810,979	2,477,323	2,161,668	2,481,825	2,934,051	3,568,190	4,101,108	4,711,569	4,685,220	4,122,556
(+) Revenue	2,201,673	2,110,167	2,203,890	2,647,266	2,867,410	3,226,196	3,433,039	3,357,942	3,479,762	3,300,000	3,300,000
(-) Expenditures	2,485,618	2,443,823	2,519,546	2,327,108	2,415,183	2,592,057	2,900,121	2,747,481	3,506,110	3,862,665	3,939,918
Ending Cash Balance	2,810,979	2,477,323	2,161,668	2,481,825	2,934,051	3,568,190	4,101,108	4,711,569	4,685,220	4,122,556	3,482,638
(-) Encumbrances	245,822	266,890	175,090	184,491	145,444	371,531	315,565	503,837	396,978	300,000	300,000
Unencumbered Balance	2,565,157	2,210,433	1,986,577	2,297,334	2,788,607	3,196,659	3,785,543	4,207,732	4,288,243	3,822,556	3,182,638
% of Expenditures	103.2%	90.4%	78.8%	98.7%	115.5%	123.3%	130.5%	153.1%	122.3%	99.0%	80.8%
Employees	8.5	7.7	7.8	7.8	7.9	9.0	9.7	10.7	11.5	12.0	12.0

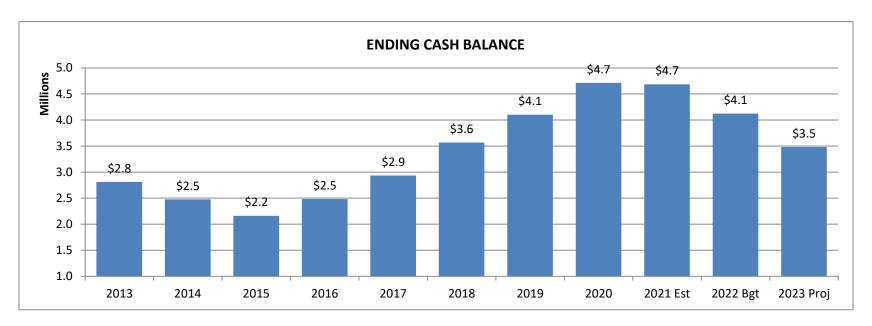
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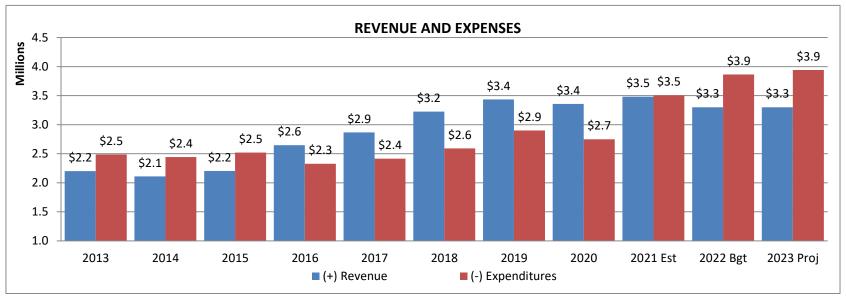
There are no significant programmatic policy changes between the 2022 and 2021 budgets. The 2022 budget includes hiring an assistant solid waste manager, an accountant, and an intern. The last two postions' personnel costs are allocated between this fund and Air Quality Management fund. In 2021, costs associated with campaigns to promote recycling awareness and participation increased, as well as consultant fees to update the Solid Waste Plan. Personnel costs grew in part due to adding a public affairs coordinator position.

In 2019, \$212K was spent on the Household Hazardous Waste (HHW) program that ran from March through November; in 2020 it was a one day event. In 2018 the HHW program ran from September through November. Other events that contributed to 2019 growth in expenditures are related to marketing a Waste Food Awareness event, a large residential recycling campaign, and targeted community outreach for illegal dumping. In 2018, a solid waste program manager position was added.

2021 revenue estimates reflect a return to pre-COVID levels. The 2020 revenue decline is related to the pandemic. In 2019, Rumpke received a State permit to expand a landfill. Revenue in 2018 increased due to a Rumpke a contract with Montgomery County (increasing out-of-county tonnage). In 2016-17, revenue increased due to Rumpke diverting waste from its Brown County landfill back to Colerain Township.

Fund 002-002 Solid Waste Management





Fund 002-019 Water Rotary

Dept. Planning + Development

Sources Fees for water line improvement in unincorporated areas (via Water Works billing), hydrant repair reimbursements, and scrap sales

Uses Water line installation in unincorporated areas of the county and fire hydrant repairs and maintenance in townships and municipalities (under contract). In total there are 18,500 fire hydrants in Hamilton County's service area (16 communities).

ORC 701.07 - Cooperative economic development agreements; 6119 - Regional Water and Sewer Districts

	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	263,269	247,567	569,447	721,323	737,323	599,720	387,140	414,914	302,021	459,066	459,066
(+) Revenue	1,543,667	1,900,286	1,757,647	1,391,236	1,424,540	1,222,466	1,574,701	1,512,258	2,358,069	2,259,920	2,305,100
(-) Expenditures	1,559,369	1,578,405	1,605,771	1,375,237	1,562,142	1,435,047	1,546,927	1,625,151	2,201,024	2,259,920	2,305,100
Ending Cash Balance	247,567	569,447	721,323	737,323	599,720	387,140	414,914	302,021	459,066	459,066	459,066
(-) Encumbrances	125,171	203,136	210,442	79,379	50,000	173,498	25,296	52,369	266,693	266,693	266,693
Unencumbered Balance	122,396	366,312	510,881	657,944	549,720	213,642	389,618	249,652	192,372	575,452	192,372
% of Expenditures	7.8%	23.2%	31.8%	47.8%	35.2%	14.9%	25.2%	15.4%	8.7%	25.5%	8.3%
Employees	8.65	8.91	8.90	8.90	9.33	9.00	10.46	12.44	12.44	12.44	12.44

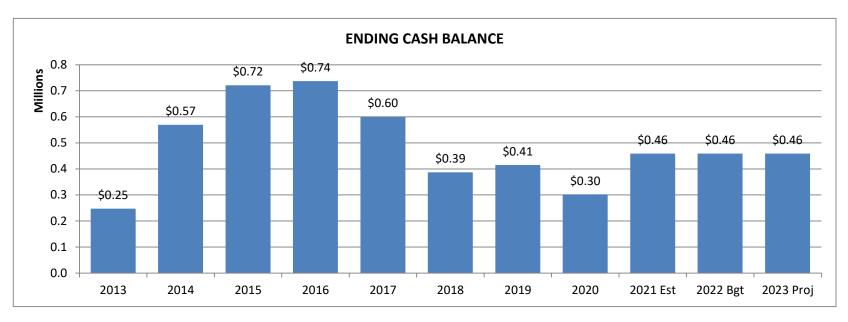
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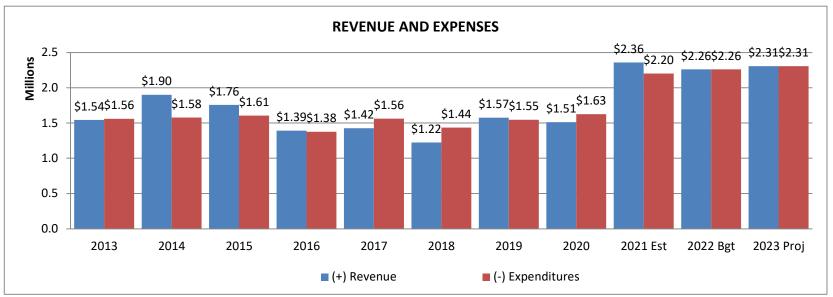
The majority of the revenue from this fund is received from Unincorporated Area Improvement (UAI) fees that are assessed against the properties that benefit from county water line improvements. The fees are collected by Greater Cincinnati Water Works and transferred to the fund quarterly. The annual fluctuations in revenue are due to fluctuation in volume of hydrant maintenance reimbursements (for 16 contracted communities). Revenues are also received from municipalities for services performed. These revenues offset the reimbursment amount collected via the UAI program.

This fund also supports the debt service related to the Water West project that will fully expire in 2021. No new water line debt has been issued since 2001.

The Water Rotary and Stormwater garage bathroom renovation project will be finished in 2021. The Ohio Bureau of Workers' Compensation Trench Safety Program awarded \$9,581 as part of a project for new storm sewer trench boxes. The project is not expected to be completed in 2021 due to the back order of supplies.

Fund 002-019 Water Rotary





Fund 002-072 Stormwater Management

Dept/s Planning + Development

Sources \$7.01 parcel fee on all parcels in the Hamilton County Stormwater District and fees for stormwater plan review and inspections.

Uses To enforce the rules and regulations governing the construction, operation and maintenance of the Hamilton County storm water drainage system adopted by the Board of County Commissioners. The above responsibilities involve the review and inspection of storm water quantity drainage systems, flood plain management, storm sewer capital projects, and general maintenance of storm sewers.

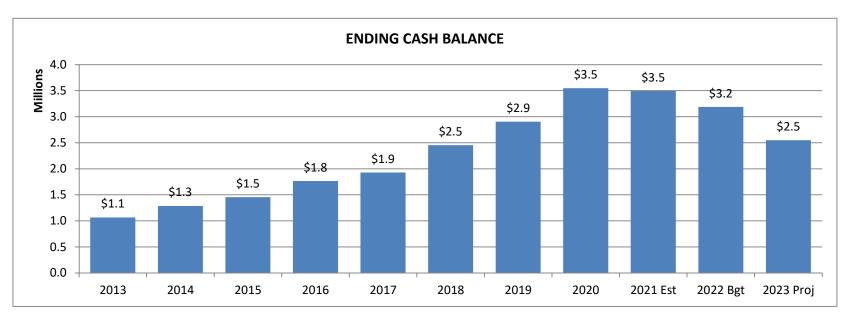
ORC 6117.02 - Sanitary rates, charges, or penalties fixed or established.

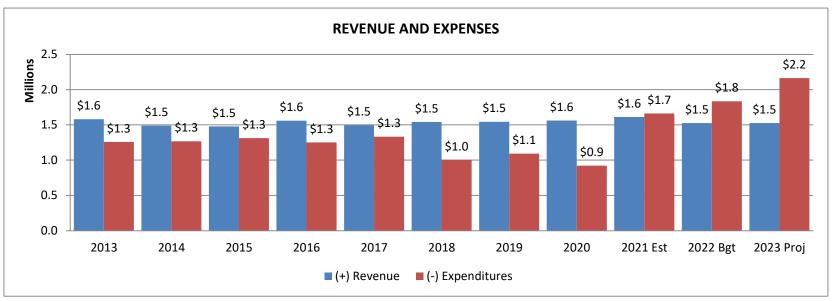
	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	745,226	1,066,578	1,287,693	1,454,600	1,764,285	1,927,530	2,454,099	2,905,770	3,546,032	3,495,023	3,186,749
(+) Revenue	1,579,253	1,488,378	1,477,956	1,559,875	1,496,287	1,541,358	1,543,996	1,562,085	1,611,165	1,526,250	1,526,250
(-) Expenditures	1,257,901	1,267,262	1,311,050	1,250,190	1,333,042	1,003,098	1,092,324	921,823	1,662,174	1,834,524	2,163,627
Ending Cash Balance	1,066,578	1,287,693	1,454,600	1,764,285	1,927,530	2,454,099	2,905,770	3,546,032	3,495,023	3,186,749	2,549,372
(-) Encumbrances	86,919	32,490	12,295	37,122	492	30,306	10,000	75,650	75,000	75,000	75,000
Unencumbered Balance	979,659	1,255,203	1,442,305	1,727,163	1,927,037	2,423,793	2,895,770	3,470,382	3,420,023	3,111,749	2,474,372
% of Expenditures	77.9%	99.0%	110.0%	138.2%	144.6%	241.6%	265.1%	376.5%	205.8%	169.6%	114.4%
Employees	19.20	18.00	17.55	17.45	16.42	15.65	13.59	12.28	12.10	13.35	13.35

Notes This fund has maintained a healthy fund balance since inception as revenues have out-performed expenses in each year. The budget typically uses cautious inspection fee and water quality fee revenue estimates. This fund carries a fair amount of employee vacancy and tends to budget higher than actual non-personnel expenses. As a result the surpluses of 2013-2020 are likely to continue.

The fund was established in 2011 to cover the cost of storm sewer maintenance and capital projects, and to enforce the Board of County Commissioners storm water regulations. These expenses were formerly part of Planning + Development general fund expenses. The \$7.01 per parcel fee was collected in the Engineer's storm water fund (002-057) and in 2011 the fund for Planning + Development was separated from the Engineer's. The Engineer's fund is used for the County's services in implementing the municipal SWMP (Storm Water Management Program) mandated by Federal storm water regulations. That fund balance sheet has more detail regarding the management of the district.

Fund 002-072 Stormwater Management





Fund 998-011 Ohio Soil Conservation

Dept/s Soil and Water

Sources General fund subsidy and state match on the subsidy.

Uses Soil and Water conservation education, outreach, ditch maintenance, drainage, and earthwork inspections.

ORC Chapters 940 (Soil and Water Conservation Commission), Chapter 903 (Concentrated Animal Feeding Facilities); Chapter 904 (Ohio Livestock Care Standards Board), Chapter 6117 (Sewer Districts, County Sewers)

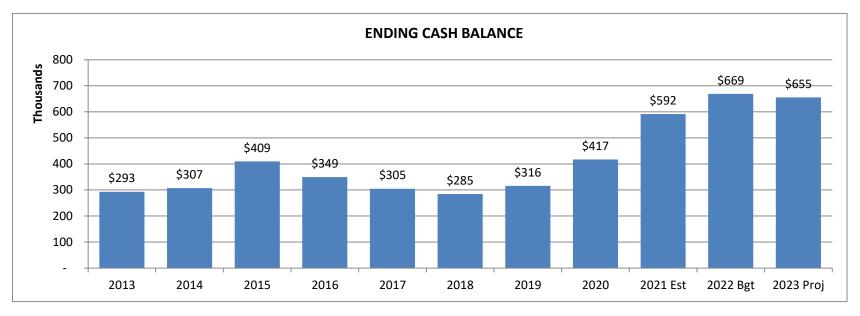
	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	340,466	298,359	307,347	409,369	349,265	304,530	284,501	315,703	417,042	591,637	591,637
(+) Revenue	135,762	183,924	234,185	111,318	119,851	137,674	167,147	271,237	267,659	230,751	230,751
(+) Subsidy	207,863	207,823	201,129	201,130	201,130	201,130	250,000	290,000	250,000	300,000	300,000
(-) Expenditures	391,099	382,877	333,292	372,552	365,716	358,833	385,944	459,898	343,064	453,635	467,244
Ending Cash Balance	292,991	307,229	409,369	349,265	304,530	284,501	315,703	417,042	591,637	668,753	655,144
(-) Encumbrances	3,034	1,200	5,717	5,818	3,292	6,136	33,130	91,170	61,382	61,382	61,382
Unencumbered Balance	289,957	306,029	403,651	343,446	301,237	278,364	282,573	325,872	530,255	607,371	593,762
% of Expenditures	74.1%	79.9%	121.1%	92.2%	82.4%	77.6%	73.2%	70.9%	154.6%	133.9%	127.1%
Employees	3.85	3.85	3.85	3.85	3.85	4.10	4.10	4.10	5.26	6.26	6.26

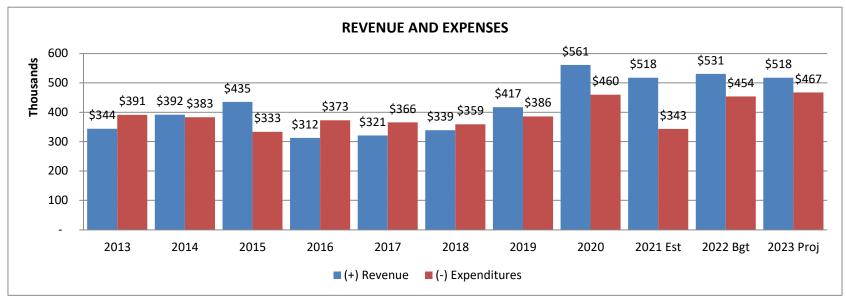
Notes This fund receives revenue from the county general fund and from the Ohio Department of Agriculture. ODA matches a percentage of the general fund subsidy. While this match changes annually (historically averaging 75%), the most recent expectation holds around that estimate at 74%.

The 2022 budget reflects two new geotechnical positions and the loss of a \$32K ODA grant. In 2020, the general fund subsidy was increased (+\$40K) for a software upgrade that will aid citizens and staff in the submission and review of land development plans. Expenses will be paid according to the payment plan negotiated between SWCD and Planning + Development. 2020 and 2021 include retirement payouts and the last two administrative grant payments regarding the watershed coordinator position. With the inclusion of these one-time payments, the fund balance remains healthy as reserves are 70% of expenditures.

An Earthwork fee was initiated in 2019. The fees collected, combined with the state match, are to cover the costs of Earthwork services that are the responsibility of the general fund. The collected fee helps offset some of the financial responsibility of the general fund; therefore, the general fund subsidy could be increased (as seen in 2019). The fee rates are designed to collect approximately \$200K annually.

Fund 998-011 Ohio Soil Conservation





Fund	998-016 SV	NCD Sto	rmwater									
Dept/s	Soil and Water	Conservation	District									
Sources	Stormwater Dis	trict contrac	t									
Uses	The District han by Ohio EPA. A			•		•		_		•	ES) which is	overseen
ORC	Chapter 940 - So	oil and Wate	r Conservati	on Commiss	ion; Chapter	r 6117 - Sew	er Districts,	County Sewe	ers			
		2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginnin	g Cash Balance	523,605	517,075	396,440	536,407	462,272	441,429	336,900	329,507	345,239	326,754	326,754
(+) Rev	enue	233,257	148,459	124,566	216,737	101,109	9,624	47,338	110	-	-	-
(+) Stor	rmwater Dist	277,337	280,067	490,104	190,930	346,739	346,737	415,153	439,301	439,301	450,572	450,572
(-) Expe	enditures	517,123	549,161	474,702	481,803	468,691	460,889	469,884	423,679	457,786	447,441	460,000
Ending C	ash Balance	517,075	396,440	536,407	462,272	441,429	336,900	329,507	345,239	326,754	329,885	317,326
(-) Encu	umbrances	4,500	387	4,167	2,556	2,014	2,045	4,586	4,176	23,628	23,628	23,628

Notes National Pollutant Discharge Elimination System (NPDES) requirements are under the management of the Hamilton County Storm Water District. The Storm Water District partners with several agencies to ensure the requirements are performed as efficiently as possible. The Soil and Water District performs services regarding public education and outreach, public involvement and participation, and construction site runoff control (or Earthwork services).

439,415

93.8%

7.01

334,854

72.7%

6.76

324,921

69.1%

6.76

341,063

80.5%

5.62

303,126

66.2%

5.62

306,258

68.4%

5.62

293,698

63.8%

5.62

Unencumbered Balance

% of Expenditures

Employees

512,575

99.1%

9.15

396,053

72.1%

7.89

532,240

112.1%

6.89

459,716

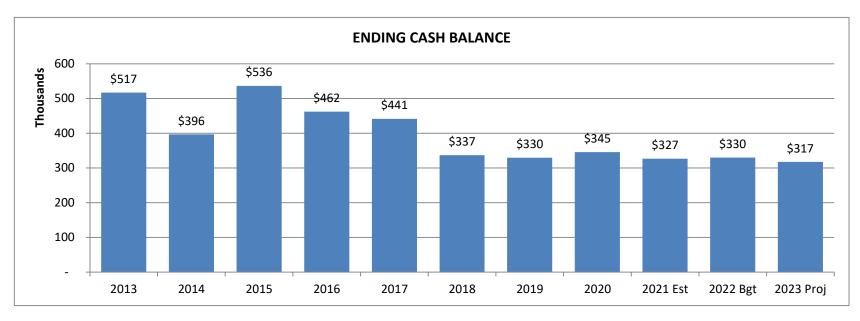
95.4%

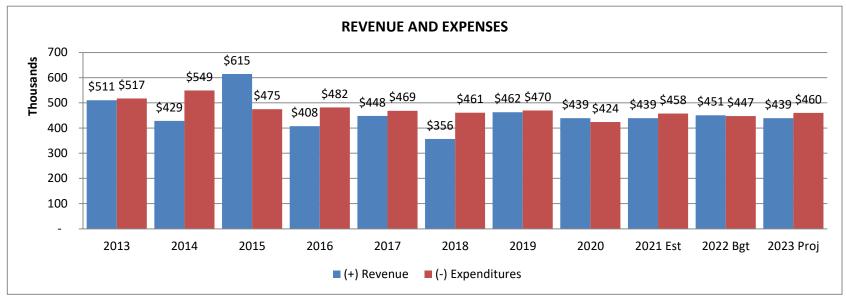
6.89

Ultimately, these services are provided on behalf of the Stormwater District, and the expenses should be fully reimbursed by the District. The Stormwater District is considering an increase in fees to ensure coverage for all necessary services. Prior to 2017, Soil and Water did receive a state match for stormwater services; however, this was discontinued due to state match requirements.

Additional grant revenue was received in 2018 and 2019. These Ohio Depatment of Agriculture (ODA) awards were used to offset administative expenses. In future years, these awards will be reflected in other Soil and Water funds. Some ODA grant funds will no longer be available in 2022 as some have not been renewed.

Fund 998-016 SWCD Stormwater





Fund 002-001 Real Estate Assessment

Dept/s Auditor

Sources Property tax fees

Uses

The real estate assessment fund may be expended for (1) the cost incurred by the county auditor in assessing real estate; (2) costs incurred by the county auditor in preparing the list of real and public utility property, in administering laws related to the taxation of real property and the levying of special assessments on real property, and to support assessments of real property in any administrative or judicial proceeding; (3) expenses incurred by the county board of revision; (4) expenses incurred by the county auditor for geographic information systems, mapping programs, and technological advances in those or similar systems or programs; (5) expenses incurred by the county auditor in compiling the general tax list of tangible personal property; (6) expenses incurred by the county auditor in the administration of estate taxes.

ORC Section 325.31 Disposition of fees, costs, penalties, percentages, allowances, and perquisites collected by officer's office Section 319.54 Fees to compensate for auditor's services.

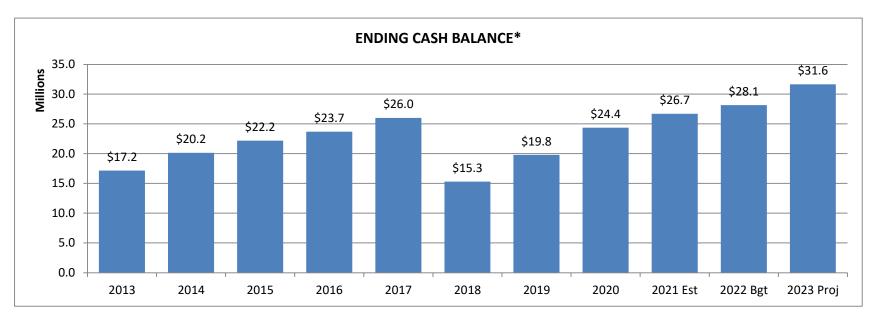
	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	13,764,293	17,150,984	20,152,721	22,188,300	23,695,099	26,011,573	15,295,042	19,783,188	24,364,652	26,711,334	28,146,983
(+) Revenue	9,216,127	9,276,999	9,433,562	9,158,573	9,681,059	10,055,547	10,513,754	10,971,812	11,451,470	11,526,000	11,500,000
(-) Expenditures	5,829,436	6,275,262	7,397,983	7,651,774	7,364,584	6,772,078	6,025,609	6,390,347	9,104,788	10,090,351	8,000,000
(-) Jurisdiction Rebate	-	-	-	-	-	14,000,000	-	-	-	-	-
Ending Cash Balance	17,150,984	20,152,721	22,188,300	23,695,099	26,011,573	15,295,042	19,783,188	24,364,652	26,711,334	28,146,983	31,646,983
(-) Encumbrances	555,962	1,143,369	4,700,623	3,027,020	1,658,946	935,400	819,179	670,026	1,000,000	1,000,000	1,000,000
Unencumbered Balance	16,595,022	19,009,352	17,487,677	20,668,079	24,352,628	14,359,642	18,964,009	23,694,627	25,711,334	27,146,983	30,646,983
% of Expenditures	284.7%	302.9%	236.4%	270.1%	330.7%	212.0%	314.7%	370.8%	282.4%	269.0%	383.1%
Employees	54.17	54.86	51.86	51.66	49.82	48.37	49.15	49.00	48.10	47.55	47.55

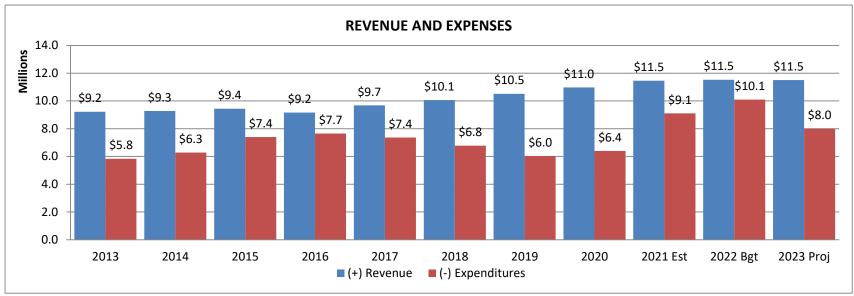
Notes

The Auditor's office substantially underspends budget in the this fund, and carries a substantial employee vacancy. The budget year figure for 2022 reflects this dynamic, as do, to a lesser extent, 2021 estimates and 2023 projections.

The Auditor accumulates a balance in this fund between reassessments, which has historically been rebated to jurisdictions in the physical reassessment year. The last rebate (\$14M) occurred in 2018.

Fund 002-001 Real Estate Assessment





^{*} Note: The cash balance for 2018 includes a rebate of accumulated reserve not included on the expenditure chart. The rebate typically occurs after each physical reassessment.

Fund 002-011 Prosecutor's Delinquent Real Estate

Dept/s Prosecutor's Office

Sources Two and one-half percent of delinquent property taxes. In addition, this fund receives fees from tax foreclose cases.

Uses The fund is used to collect delinquent taxes and assessments, including proceedings related to foreclosure of the state lien.

ORC Section 321.261 Prosecuting attorney's delinquent tax and assessment collection fund.

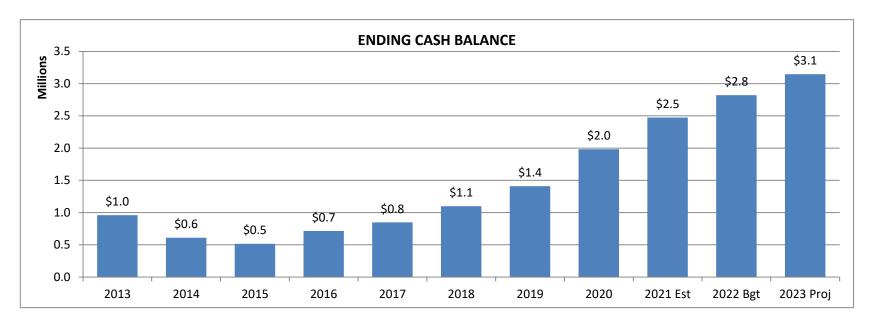
	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	1,309,877	959,517	610,457	515,822	714,631	847,581	1,098,836	1,409,241	1,981,393	2,473,845	2,821,176
(+) Revenue	1,462,730	1,368,775	1,342,977	1,133,584	1,111,691	1,290,865	1,249,299	1,353,673	1,318,046	1,279,800	1,286,199
(-) Expenditures	1,813,089	1,717,835	1,437,612	934,775	978,741	1,039,610	938,894	781,521	825,594	932,469	960,443
Ending Cash Balance	959,517	610,457	515,822	714,631	847,581	1,098,836	1,409,241	1,981,393	2,473,845	2,821,176	3,146,931
(-) Encumbrances	194,770	82,929	54,354	47,342	40,133	35,119	9,910	42,121	40,000	40,000	40,000
Unencumbered Balance	764,747	527,528	461,468	667,290	807,448	1,063,717	1,399,331	1,939,272	2,433,845	2,781,176	3,106,931
% of Expenditures	42.2%	30.7%	32.1%	71.4%	82.5%	102.3%	149.0%	248.1%	294.8%	298.3%	323.5%
Employees	15.0	16.0	14.2	8.8	8.9	8.3	9.5	8.0	6.1	5.6	5.6

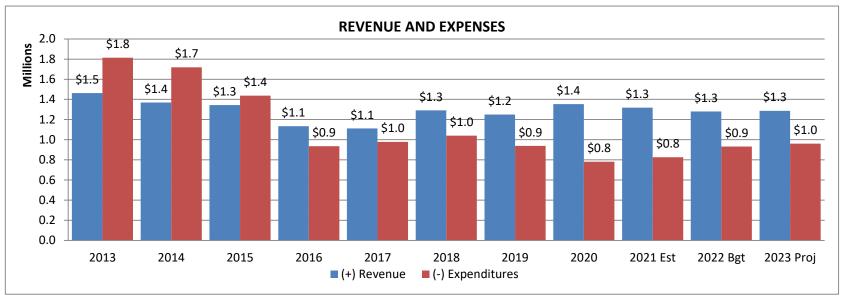
Notes In past, due to the financial constraints within the General Fund, the Prosecutor's office would move qualifying expenses to the DETAC fund.

This fund is majority personnel expenses. The change in employees between 2021 and 2022 is due to how individuals are allocated between this fund and the General Fund. During the third quarter of 2021, the Prosecutor's office implemented market rate salary adjustments. In 2020, to offset the impacts of the pandemic, furloughs and lay offs were implemented. During the 2020 budget cycle, staffing levels decreased due to attrition and the decision not to hire replacements.

Revenue in this fund fluctuates annually and is mainly dependent on tax payers paying delinquent taxes. In 2018, collections increased by 13.7% due to more taxpayers paying on delinquent accounts and the increase in property values due to the 2017 reassessment. As the economy started to recover between 2013 and 2016, revenues decreased as taxpayers paid their taxes timely; as a result the Prosecutor's office began to gradually shift expenses back to the general fund.

Fund 002-011 Prosecutor's Delinquent Real Estate





Fund 002-074 Recorder's Technology Fund

Dept/s Recorder

Sources Collections from filing and recording fees. Current plan effective until 2025. \$3 fee from 2014-16; \$3.50 fee 2017 onward.

Uses Acquisition and maintenance of technology equipment and related contractual services and personnel directly related to equipment/services.

ORC 317.321 - Acquisition or maintenance of imaging and other technological equipment and contract services

	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	-	66,218	111,046	138,526	180,192	111,530	177,764	405,330	551,351	577,775
(+) Revenue	318,579	343,442	339,565	388,211	372,544	380,027	463,921	513,000	418,000	418,000
(-) Expenditures	252,361	298,613	312,085	346,545	441,207	313,793	236,354	366,979	391,576	356,905
Ending Cash Balance	66,218	111,046	138,526	180,192	111,530	177,764	405,330	551,351	577,775	638,870
(-) Encumbrances	1,042	9,451	55,137	5,648	4,053	48,415	43,793	45,000	45,000	45,000
Unencumbered Balance	65,176	101,595	83,390	174,544	107,477	129,349	361,537	506,351	532,775	593,870
% of Expenditures	25.8%	34.0%	26.7%	50.4%	24.4%	41.2%	153.0%	138.0%	136.1%	166%
Employees	-	_	_	2.00	2.00	2.00	2.00	2.00	2.00	2.00

Notes

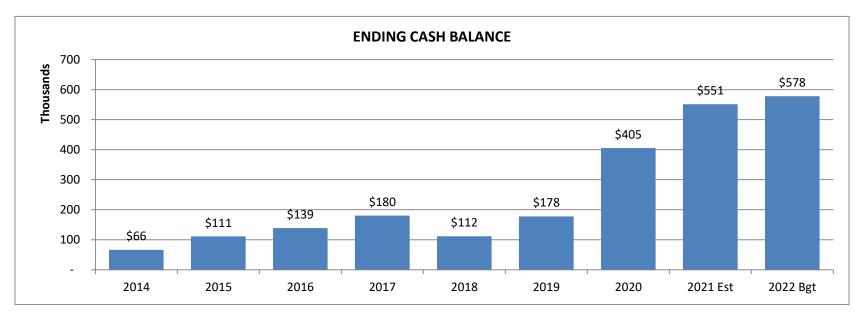
The 2022 budget and 2023 projected expense and revenue levels comport to the technology replacement plan submitted by the County Recorder. The slight increase in expenses in 2021 and 2022 is due to contractual services and the purchase of equipment, including the costs of the Veterans ID card program.

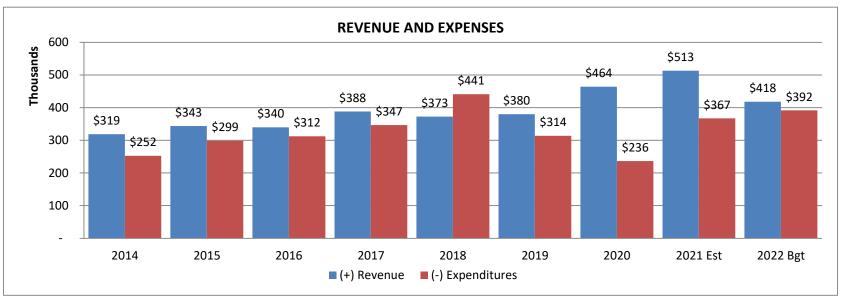
A redaction project was completed in 2020; as a direct result of leveraged CARES funding. Due to the COVID 19 pandemic, it was impartative for public safety that documents be available electronically and that the public not visit the office for services.

The Recorder's office has strategically moved expenses into this fund that are related to their various maintenance agreements, microfilm equipment, and other technology needs. The fund is relatively stable, with a small draw down in FY 2018 due to the purchase of a production server.

This fund was established in 2014. HB 166 (2019) extends the collection of the current fee amount until January 1, 2025. A new resolution will be needed in the fall of 2024 to establish the fee amount thereafter.

Fund 002-074 Recorder's Technology Fund





002-010 Treasurer's Delinquent Real Estate

Dept/s Treasurer's Office

Fund

Sources Two and one-half percent of all delinquent property taxes are used as resources for the Treasurer's Delinquent Real Estate fund. The Land Bank collects an additional five percent fee on all delinquent taxes. The Clerk of Courts Tax Foreclosures residual that goes unclaimed is eventually forfeited to the Land Bank.

Uses The fund is used to collect delinquent real property, personal property, and manufactured and mobile home taxes and assessments, including proceedings related to foreclosure of the state lien. In addition, funding is used for the operation of the County's Land Reutilization Corporation (or Land Bank).

ORC Section 321.261 Treasurer's delinquent tax and assessment collection fund. Section 321.262 Excess appropriation from RC 321.261 fund

	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
DETAC											
Beginning Cash Balance	1,681,757	1,506,418	1,313,490	984,512	613,543	296,285	251,618	289,433	484,641	487,802	487,802
(+) Revenue	1,200,245	1,183,724	1,095,135	976,817	1,006,847	1,103,955	1,107,427	1,231,269	1,172,928	1,081,900	1,103,538
(-) Expenses	1,375,584	1,376,652	1,424,113	1,347,786	1,324,105	1,148,622	1,069,613	1,036,061	1,169,767	1,210,446	1,234,655
Ending Cash Balance	1,506,418	1,313,490	984,512	613,543	296,285	251,618	289,433	484,641	487,802	359,256	356,685
(-) Encumbrances	625,368	164,273	382,283	129,713	77,812	76,000	32,317	54,373	30,000	30,000	30,000
Unencumbered Balance	881,049	1,149,217	602,229	483,830	218,473	175,618	257,116	430,269	457,802	329,256	326,685
% of Expenditures	64.0%	83.5%	42.3%	35.9%	16.5%	15.3%	24.0%	41.5%	39.1%	27.2%	26.5%
Landbank											
Beginning Cash Balance	(7,823)	16,178	33,140	38,337	46,655	46,655	114,958	140,211	150,162	150,162	150,162
(+) Revenue	2,400,435	2,397,275	2,223,019	2,003,307	2,054,416	2,324,397	2,277,842	2,523,052	2,497,952	2,213,800	2,224,869
(-) Landbank Expenses	2,376,434	2,380,313	2,217,822	1,994,989	2,054,416	2,256,095	2,252,589	2,513,101	2,497,952	2,213,800	2,224,869
Ending Cash Balance	16,178	33,140	38,337	46,655	46,655	114,958	140,211	150,162	150,162	150,162	150,162
Employees	22.6	22.5	21.1	20.9	20.9	19.4	17.2	16.5	15.3	13.8	13.8

Notes

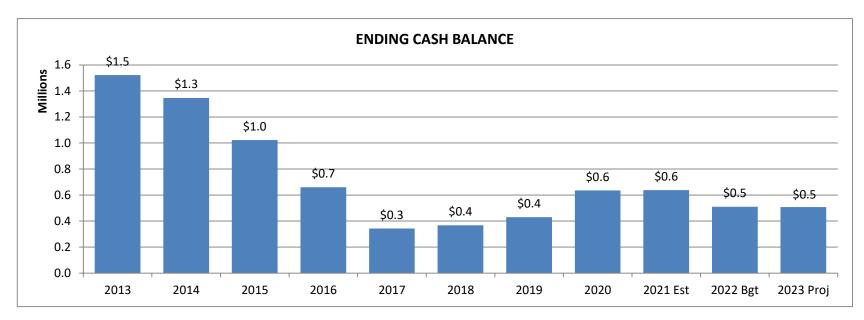
For several years the Delinquent Real Estate's fund balance has dwindled as it absorbed General Fund (GF) expenses. Expenses are composed mainly of personnel costs (80% or more). Personnel costs fluctuate annually depending how they are allocated across various funds. The 2022 budget includes two new positions, a Director of Community Engagement and a part-time position. Their compensation is allocated between this fund and the General Fund.

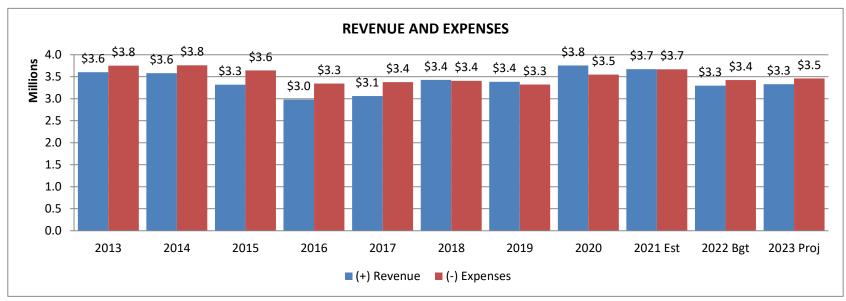
Revenues to this fund tend to fluctuate inversely with the economy; delinquencies fall as the economy improves.

The County created the Land Reutilization Corporation, which is administered by the Port Authority, to return vacant properties to productive use.

Resources allocated to the Land Bank are not permitted by statue to support DETAC operations. Landbank's resources pass through the County to the Port Authority.

Fund 002-010 Treasurer's Delinquent Real Estate





Fund 002-017 Treasurer's Optional Payment (TOPs)

Dept/s Treasurer

Sources Interest earned on prepayments of property taxes from taxpayers who enter into an agreement with the Treasurer's office to make installment payments of property taxes rather than semi-annual payments.

Uses The Treasurer's office uses interest revenue to administer the program.

ORC Section 321.45 (B) Agreements for payment of current taxes.

	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	41,832	49,444	58,636	57,570	65,524	95,288	168,613	292,951	192,634	30,105	28,795
(+) Revenue	8,899	10,602	5,643	20,165	44,011	157,602	217,813	60,609	7,870	6,900	6,935
(-) Expenditures	1,288	1,409	6,708	12,212	14,246	84,278	93,475	160,926	170,399	8,210	8,374
Ending Cash Balance	49,444	58,636	57,570	65,524	95,288	168,613	292,951	192,634	30,105	28,795	27,355
(-) Encumbrances	-	518	893	200	416	500	4,216	3,048	5,152	1,000	1,000
Unencumbered Balance	49,444	58,118	56,678	65,324	94,872	168,113	288,735	189,586	24,953	27,795	26,355
% of Expenditures	3839.2%	4123.7%	844.9%	534.9%	666.0%	199.5%	308.9%	117.8%	14.6%	338.5%	314.7%
Employees	0.5	-	0.5	0.2	0.2	1.4	1.3	2.2	2.0	-	-

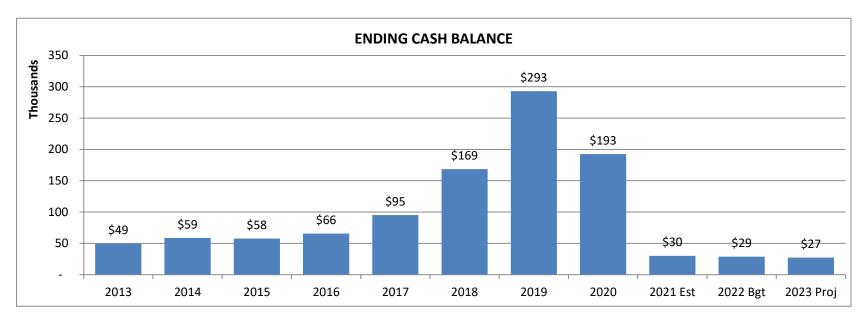
Notes Similar to the Delinquent Real Estate and Tax Certificate Administration Funds, this fund is used to mitigate financial constraints within the General Fund.

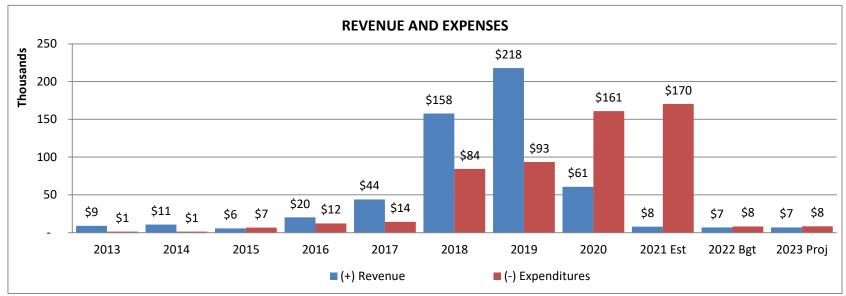
Due to dwindling reserves, in 2022 personnel expense were shifted to other funds with this agency. Growth in 2020 is related to personnel. The Treasurer's office and the Budget office work together to ensure that in outlying years will have a postive fund balance.

Over the last few years revenues have declined due to the Federal Reserve cutting interest rates during first quarter of 2020 to near zero to support the economy during the COVID pandemic. The growth in interest revenue in 2019 and 2018 is due to unreported prior year interest.

The annual fluctuation in employees is the result of the Treasurer's office reallocating staff across its various funds.

Fund 002-017 Treasurer's Optional Payment (TOPs)





Fund 002-067 Tax Certificate Administration

Dept/s Treasurer's Office

Sources Administration fees for managing the sales of tax liens.

Uses This fund collects delinquent real estate taxes by selling tax lien certificates on parcels that have delinquent taxes.

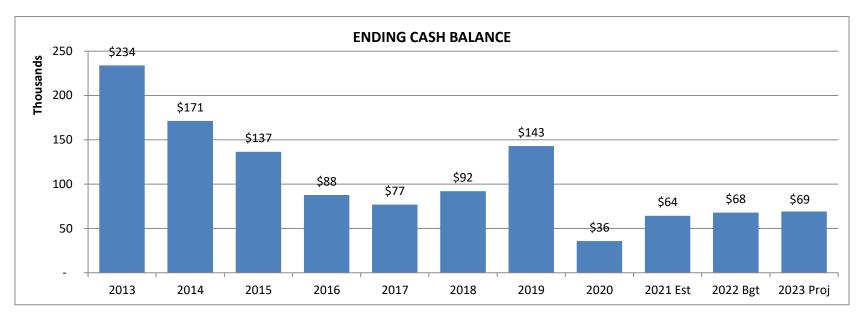
ORC Section 5721.31 Selecting parcels for tax certificate sales, Section 5721.32 Sale of tax certificates by public auction. The administration of the program is codified in ORC sections 5721.30 through 5721.43.

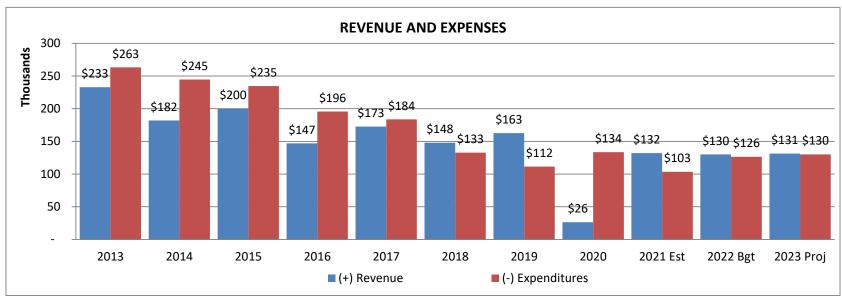
	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	264,163	233,973	171,248	136,508	87,708	76,865	92,008	142,929	35,693	64,187	67,906
(+) Revenue	232,912	181,983	199,848	146,905	172,710	147,867	162,507	26,300	131,942	130,088	131,389
(-) Expenditures	263,102	244,708	234,588	195,704	183,553	132,724	111,586	133,536	103,448	126,369	130,160
Ending Cash Balance	233,973	171,248	136,508	87,708	76,865	92,008	142,929	35,693	64,187	67,906	69,136
(-) Encumbrances	1,030	831	7,153	186	3,853	-	-	-	-	-	-
Unencumbered Balance	232,943	170,417	129,355	87,522	73,012	92,008	142,929	35,693	64,187	67,906	69,136
% of Expenditures	88.5%	69.6%	55.1%	44.7%	39.8%	69.3%	128.1%	26.7%	62.0%	53.7%	53.1%
Employees	3.4	3.4	3.2	2.1	1.7	1.3	1.8	1.5	0.8	1.2	1.2

Notes The Treasurer's office budgets this fund in anticipation of the sale of tax lien certificates. The fees are generated on the number of liens sold and not the number of parcels that are included in the sale. Usually expenses are budgeted higher than what is actually expended on an annual basis.

In 2022, the department has allocated more personnel costs to this fund as revenue are inching back to pre-COVID levels. In 2021, personnel costs decreased due to shifting costs to other funds as well as the reduction of a full-time clerk position to part-time. 2022 revenues are cautious as the tax lien certificate files are trending smaller due to eligible parcels being purchased over time. Due to the COVID pandemic, the Treasurer's office did not hold a tax lien sale in 2020, which accounts for the decline in revenue. Revenue is impacted by taxpayers either paying delinquent taxes in full or entering into payment agreements for delinquent taxes, and foreclosure proceedings starting on eligible property. Properties that are in bankruptcy or foreclosure are not offered at the tax certificate sale.

Fund 002-067 Tax Certificate Administration





Fund 002-058 Hotel Lodging Tax

Dept/s Economic Development

Sources County's lodging tax: 6.5% of room rates for hotels with five or more rooms.

Uses Convention, travel and tourism-related expenses, including renovation of convention centers, travel/tourism promotional expenses -- mostly via the Convention and Visitors Bureau (CVB) -- and other projects that benefit the travel, tourism, and convention industry.

ORC Section 5739.09 (4) (a) Administration and allocation of a lodging tax

	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	10	10	702,366	832,568	2,590,790	5,902,568	8,839,678	18,907,632	9,565,597	6,968,248	6,251,994
(+) Revenue	13,219,312	14,980,432	17,145,616	18,340,724	20,297,330	21,402,069	22,390,962	12,243,191	10,017,811	13,154,000	15,965,000
(-) Expenditures	13,219,312	14,278,076	17,015,414	16,582,502	16,985,552	18,464,959	12,323,008	21,585,226	12,615,160	13,870,254	15,005,615
Ending Cash Balance	10	702,366	832,568	2,590,790	5,902,568	8,839,678	18,907,632	9,565,597	6,968,248	6,251,994	7,211,379
(-) Encumbrances	-	-	-	93,750	-	-	113,250	6,161,015	100,000	100,000	100,000
Unencumbered Balance	10	702,366	832,568	2,497,040	5,902,568	8,839,678	18,794,382	3,404,582	6,868,248	6,151,994	7,111,379
% of Expenditures	0.0%	4.9%	4.9%	15.1%	34.8%	47.9%	152.5%	15.8%	54.4%	44.4%	47.4%
Employees	2.00	0.75	0.65	0.65	0.65	0.75	0.75	0.75	0.75	0.75	0.75

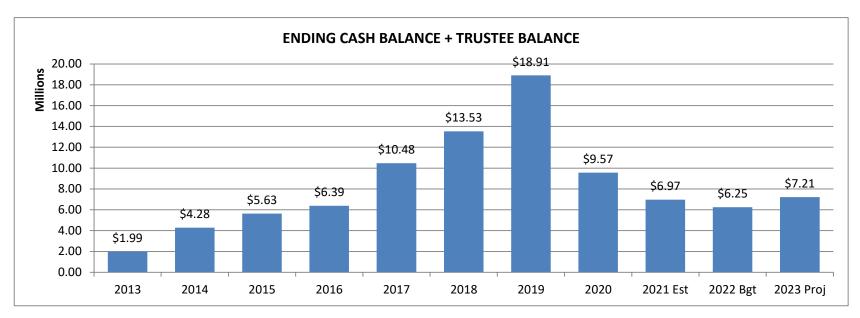
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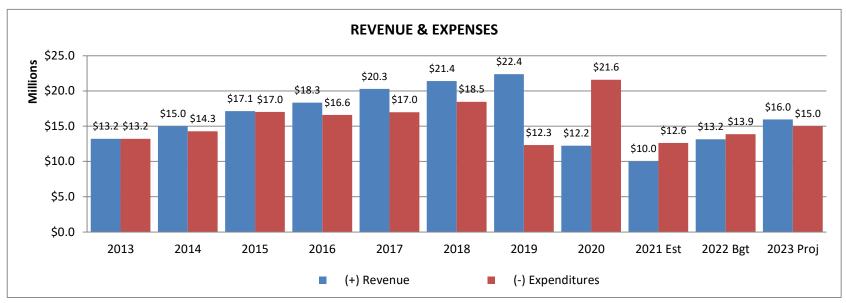
This fund reflects the distribution of lodging tax to the Cincinnati USA Convention and Visitors Bureau (CVB), and debt service on the Duke Energy Convention Center and the Sharonville Convention Center, as well as improvements to Memorial Hall, and facilities in Blue Ash and Springdale. 2020 expenses include a \$3M payment for expansion of the Sharonville Convention Center and a \$2M advance to the Convention and Visitors Bureau. Debt service for the Millennium Hotel/Duke Energy Convention Center expansion also began in 2020. Revenues reflect the impact of the COVID-19 pandemic in hotel revenue beginning in March 2020. As much of the activity in this fund involves passing collected revenue to the CVB and bond trustee, as revenue declines, so do expenses.

Several accounting changes have also occurred in the fund in the period reflected above. The 2021 budget includes an adjustment to make municipal tax payments from this fund rather than an agency fund (one-third of collections for jurisdictions without a local tax). In 2016 all other lodging tax activities were consolidated into this fund; in prior years it was used as a pass-through for convention center and CVB payments only. The year-end data above for 2019 forward includes the cash balance with the lodging tax trustee; the trustee balance has been added to the cash balance for 2013-2018 for the chart on the following page.

Administration is moving toward an expansion of the lodging tax to include short-term rentals (e.g. Airbnb) in 2022. Revenue and expense details related to that change will be brought forward during the budget year.

Fund 002-058 Hotel Lodging Tax





Fund 003-008 Cincinnati Zoo Levy

Dept/s Cincinnati Zoo and Botanical Gardens

Sources Voter approved county-wide 0.46 mill levy. The levy costs the owner of a \$100,000 home \$9.06.

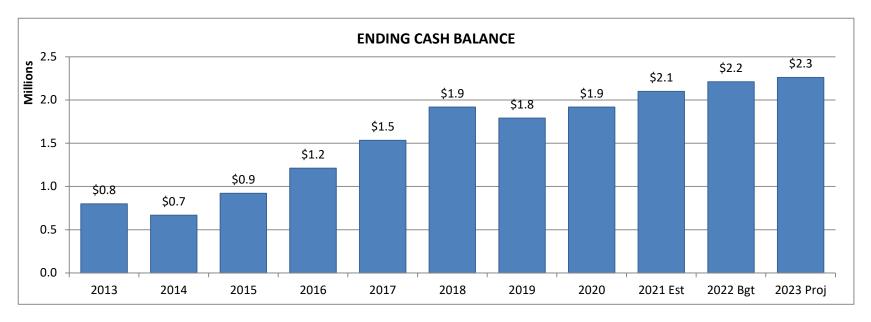
Uses The levy is approved "for the purpose of providing and maintaining zoological park services and facilities."

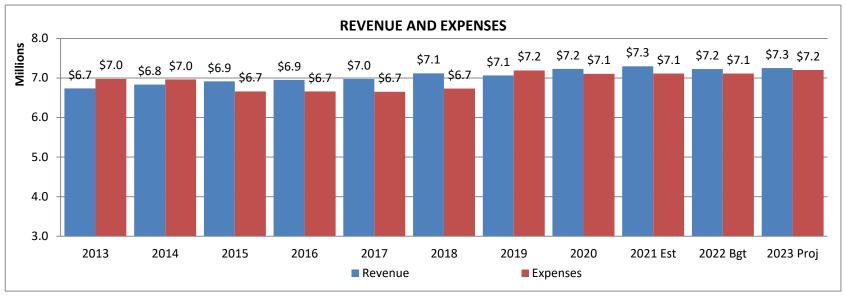
ORC Section 5705.19(Z) Section 5705.19(L) Tax levy for the provision and maintenance of zoological park services and facilities.

	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	1,038,308	799,094	668,399	920,562	1,212,019	1,533,719	1,918,453	1,789,570	1,917,303	2,100,115	2,211,182
(+) Revenue	6,736,554	6,832,084	6,912,160	6,948,685	6,971,905	7,116,815	7,061,076	7,229,501	7,293,671	7,222,979	7,250,000
(-) Expenditures	6,975,769	6,962,778	6,659,998	6,657,228	6,650,205	6,732,081	7,189,960	7,101,768	7,110,859	7,111,912	7,200,000
Ending Cash Balance	799,094	668,399	920,562	1,212,019	1,533,719	1,918,453	1,789,570	1,917,303	2,100,115	2,211,182	2,261,182
(-) Encumbrances	-	-	-	-	-	-	-	-	-	-	-
Unencumbered Balance	799,094	668,399	920,562	1,212,019	1,533,719	1,918,453	1,789,570	1,917,303	2,100,115	2,211,182	2,261,182
% of Expenditures	11.5%	9.6%	13.8%	18.2%	23.1%	28.5%	24.9%	27.0%	29.5%	31.1%	31.4%
Employees	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05

Notes 2022 is the fourth year of the five-year levy cycle. The levy was approved without an increase in May 2018. Levy expenditures track closely to revenues, with a small fund balance, per the levy plan. The levy contract approved by the Commissioners in early 2019 allowed for the use of fund balance to provide a modest increase in annual support to the Zoo from the prior levy period to \$7M annually.

Fund 003-008 Cincinnati Zoo Levy





Fund 003-002 Developmental Disabilities Services (DDS) Levy Fund

Dept/s Developmental Disabilities Services

Sources Voter approved county-wide 4.13 mill levy. The levy costs cost \$101.22 for every \$100,000 in home value.

Uses The levy is approved "to provide community developmental disabilities programs."

ORC Section 5705.19(L) Tax levy in excess of ten-mill limitation: for community developmental disabilities programs and services

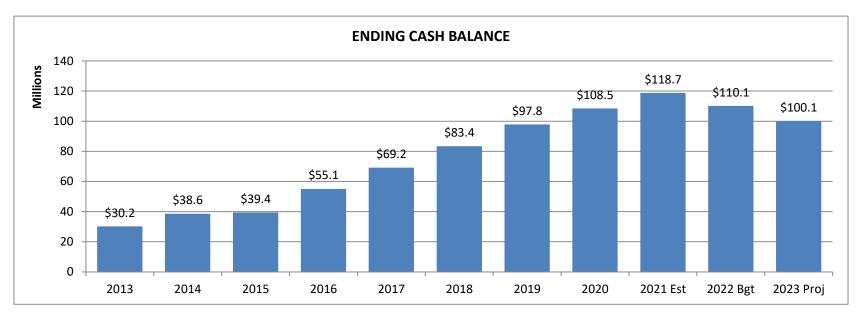
	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	27,387,410	30,203,048	38,569,099	39,377,617	55,080,744	69,193,172	83,412,484	97,814,817	108,478,580	118,710,739	110,100,110
(+) Property Tax	73,471,503	74,334,868	73,964,816	73,129,947	72,924,789	73,770,069	73,870,298	75,540,378	76,135,809	75,257,062	75,000,000
(+) State Revenue	8,149,621	10,074,696	5,312,622	11,904,468	6,864,024	8,394,348	10,451,879	3,322,463	4,000,000	500,000	500,000
(+) Title XIX Medicaid	13,246,788	10,947,392	10,630,963	10,543,123	8,284,230	6,387,211	5,192,047	9,614,995	10,573,429	9,500,000	9,500,000
(+) Other Revenue	12,898,668	14,933,030	7,853,267	6,982,884	6,690,392	6,132,413	5,778,935	5,652,760	5,604,500	5,054,500	5,000,000
(-) Expenditures	104,950,942	101,923,937	96,953,150	86,857,295	80,651,008	80,464,729	80,890,826	83,466,833	86,081,579	98,922,191	100,000,000
Ending Cash Balance	30,203,048	38,569,099	39,377,617	55,080,744	69,193,172	83,412,484	97,814,817	108,478,580	118,710,739	110,100,110	100,100,110
(-) Encumbrances	4,787,836	2,505,352	5,029,209	4,724,800	1,152,194	6,919,279	9,013,159	15,480,772	7,207,835	5,000,000	5,000,000
Unencumbered Balance	22,599,574	27,697,696	33,539,890	34,652,817	53,928,550	62,273,893	74,399,325	82,334,045	101,270,744	113,710,739	105,100,110
% of Expenditures	20.2%	26.4%	32.9%	35.7%	62.1%	77.2%	92.5%	101.8%	121.3%	132.1%	106.2%
Employees	618.4	603.9	608.7	589.7	568.2	505.6	376.2	380.0	365.9	368.3	370.0

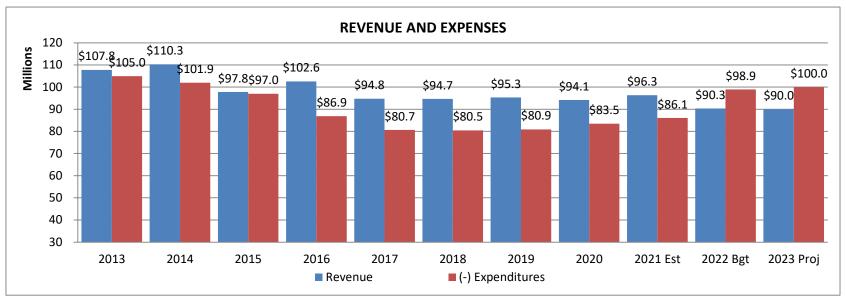
Notes 2022 is the third year of the five-year levy cycle. The levy was approved without an increase in 2019.

DDS spends nearly \$40 million at the beginning of each year to cover its financial obligations until the first half property tax revenues are received. DDS has strategically and temporarily built up its cash balance so that it may respond to declining funding at the state and federal level that has significantly impacted the service delivery model for people with disabilities. One of these changes is the rule prohibiting County Boards of DD from providing direct Medicaid waiver services if the Board also develops service plans (DDS did both until mid-2017). DDS responded to this rule beginning in 2017 and has now successfully transitioned all of its adult centers to a private operator. This operational change resulted in a nearly 25% reduction of employees and cost savings, contributing to the increased cash balance.

Another change is DDS' growing role in supporting individuals through Medicaid waivers. Waivers share the cost of service between DDS and Medicaid, but, by law, when someone is enrolled in a waiver they are entitled to that waiver – and DDS is required to pay the match – for the rest of that person's life. DDS is currently assessing all of the 2,500 people on the waiver waiting list to determine whether they have immediate needs. It is expected that this process will substantially increase the number of individuals on waivers. Enrolling those waivers will continue to reduce the cash balance over time. A review of the impact of the increased waivers will be a key component in the levy's mid-term review in 2022.

Fund 003-002 Developmental Disabilities Services (DDS) Levy Fund





Fund 003-004 Indigent Care Levy

Dept/s Health and Hospitalization Levy, Sheriff, Juvenile Court, Probation

Sources Voter approved county-wide 4.07 mill levy. The levy costs cost \$43.74 for every \$100,000 in home value.

Uses The levy is approved for "health and hospitalization services, including University of Cincinnati Medical Center."

ORC Section 5705.191 Levy in excess of ten-mill limitation -- political subdivisions other than schools

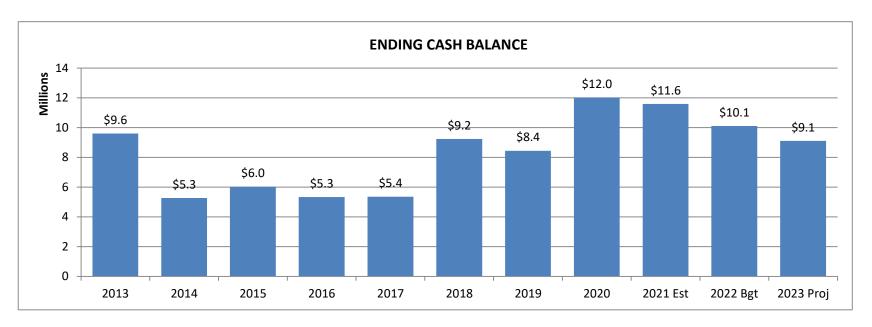
	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	8,776,397	9,595,456	5,263,400	6,016,118	5,332,297	5,351,936	9,231,595	8,441,176	12,022,418	11,584,227	10,100,577
(+) Revenue	41,116,883	41,839,580	41,789,792	41,183,286	40,530,054	41,255,583	39,360,509	40,787,942	40,737,232	42,264,683	42,000,000
(-) Expenditures	40,297,824	46,171,636	41,037,074	41,867,108	40,510,415	37,375,924	40,150,927	37,206,700	41,175,423	43,748,333	43,000,000
Ending Cash Balance	9,595,456	5,263,400	6,016,118	5,332,297	5,351,936	9,231,595	8,441,176	12,022,418	11,584,227	10,100,577	9,100,577
(-) Encumbrances	1,393,844	2,257,651	1,898,485	1,500,000	1,500,000	1,843,005	2,983,993	3,650,374	1,500,000	1,500,000	1,500,000
Unencumbered Balance	8,201,612	3,005,749	4,117,633	3,832,297	3,851,936	7,388,590	5,457,183	8,372,044	10,084,227	8,600,577	7,600,577
% of Expenditures	20.4%	6.5%	10.0%	9.2%	9.5%	19.8%	13.6%	22.5%	24.5%	19.7%	17.7%
Employees	22.0	68.0	68.0	67.9	66.9	66.9	66.9	66.9	66.9	66.9	66.9

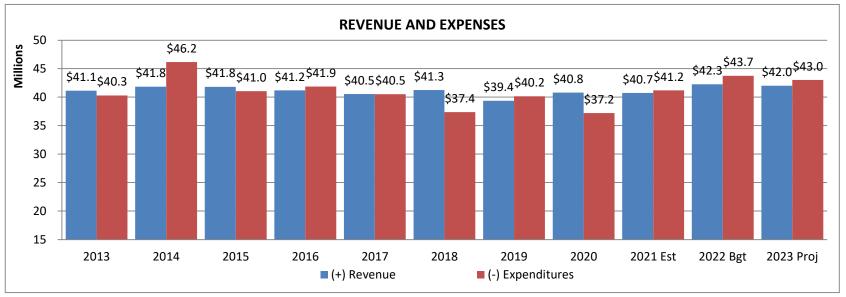
Notes

2022 is the fifth and final year of the five-year levy cycle. The levy was approved without an increase in 2017. The 2018-2022 levy plan included 9% reductions to nearly all program areas from prior year amounts. Property tax revenues continue to go down with the final phase out of the tangible personal property reimbursement (TPP) in 2020 (down from \$1.5M in 2019 to \$0 in 2021 forward). Levy revenues and expenses are nearly balanced in each year of the levy plan, with the use of the modest reserve when needed. The levy had a decrease in positions in 2012-2013 in line with recommendations for the general fund to absorb a larger portion of Sheriff medical costs, but those costs were moved back into the levy for 2014 forward. The levy continues to provide full support for the Sheriff's medical costs, but has relied on general fund reimbursement for costs exceeding levy capacity (\$1.8M in 2019, 2021 and 2022).

In addition to supporting indigent medical care at University of Cincinnati Medical Center and Cincinnati Children's Hospital Medical Center, the levy provides for inmate medical costs (at both Sheriff and Juvenile Court facilities); recovery supports through the Mental Health and Recovery Services Board, Off the Streets and Court Clinic's Alternative Interventions for Women program; the County's TB Control program; homeless health care (through Strategies to End Homelessness); charitable pharmacy (through St. Vincent de Paul); the County's blood borne pathogens program; and support for the County's Oral Care Coalition. The 2022 budget includes a substantial increase in the inmate health care contract, currently out for bid. The Tax Levy Review Committee will undergo a review of the levy for the November 2022 ballot, with inmate health care costs being a key focus area.

Fund 003-004 Indigent Care Levy





Fund 003-010 Family Services and Treatment Levy

Dept/s Health and Hospitalization Levy, Municipal Court, Probation, Sheriff, Mental Health and Recovery Services, Office of Reentry

Sources Voter approved county-wide 0.34 mill levy. The levy costs cost \$8.72 for every \$100,000 in home value.

Uses The levy is approved for "providing funds for family services and treatment programs, including those currently provided by Talbert House"

ORC Section 5705.191 Levy in excess of ten-mill limitation - political subdivisions other than schools

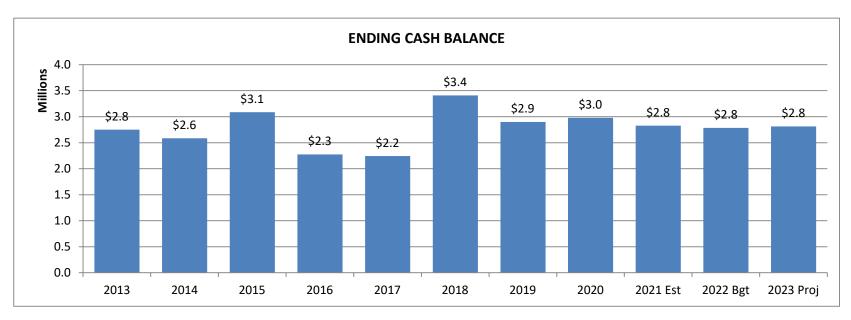
	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	2,762,467	2,751,159	2,584,443	3,087,105	2,273,030	2,243,526	3,408,146	2,899,674	2,978,371	2,827,316	2,786,090
(+) Revenue	6,099,567	6,135,806	6,197,074	6,200,123	6,248,158	6,375,066	6,342,074	6,612,918	6,489,305	6,755,950	6,300,000
(-) Expenditures	6,110,875	6,302,521	5,694,413	7,014,197	6,277,662	5,210,446	6,850,547	6,534,221	6,640,360	6,797,175	6,275,000
Ending Cash Balance	2,751,159	2,584,443	3,087,105	2,273,030	2,243,526	3,408,146	2,899,674	2,978,371	2,827,316	2,786,090	2,811,090
(-) Encumbrances	481,903	778,478	1,322,447	341,293	339,293	775,342	1,667,721	1,961,470	200,000	200,000	200,000
Unencumbered Balance	2,269,256	1,805,965	1,764,657	1,931,737	1,904,234	2,632,805	1,231,953	1,016,901	2,627,316	2,586,090	2,611,090
% of Expenditures	37.1%	28.7%	31.0%	27.5%	30.3%	50.5%	18.0%	15.6%	39.6%	38.0%	41.6%
Employees	16.5	17.7	17.7	18.8	19.1	19.1	19.1	19.4	21.9	21.9	21.9

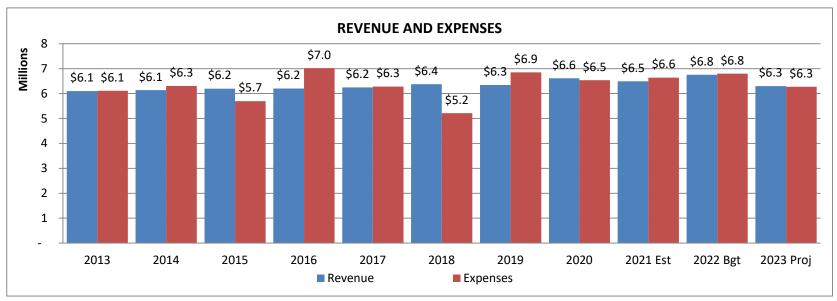
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The levy provides treatment programs that were formerly a part of the Drake Levy (which ended in 2009). Programs supported by the levy include ADAPT (Drug Court), 1617 Reading Rd and Turning Point secure treatment facilities, Veterans Court, Prevention First, and the County Department of Reentry. Expenditures within the levy were lower in 2018 due to payment timing of treatment contracts due to delays in state reimbursements for services. This is reflected in increased encumbrances in the years following. Timing delays for these contract payments was noted in the 2019 levy review and continue to be an issue of concern for this levy.

2022 is the third year in the Family Services and Treatment Levy cycle. The levy was approved without an increase. To balance needed services with available revenues, funding for most levy programs has been reduced for the 2020-2024 levy cycle. These program reductions, will allow the programs within the levy to manage within available resources with a modest fund balance at the end of the levy cycle. In addition to property taxes, the 2022 budget includes a general subsidy to support Reentry services (\$165,500).

Fund 003-010 Family Services and Treatment Levy





Fund 003-001 Children's Services Levy Fund

Dept/s Job and Family Services

Sources Voter approved county-wide 2.77 mill levy and 1.98 mill levy. Together the levies cost \$109.31 for every \$100,000 in home value.

Uses The Children's Services division works with families to help keep children safe. The levy is used to provide the required local funding to match state and federal revenues for Children's Services. The division is responsible for investigating allegations of child abuse and neglect, and providing services to aid families, such as drug abuse treatment, emergency housing, mental health counseling, and parent training. The division seeks protective custody for children who are not safe in their homes and provides training and independent living skills for older teens. The division also works to help foster children find adoptive families.

ORC 5705.24 County tax levy for support of children services

	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	84,001,497	100,116,724	114,342,343	123,220,898	100,797,624	92,090,705	74,013,382	93,859,371	114,987,949	134,265,996	124,948,637
(+) Revenue	86,158,343	83,629,397	87,316,563	81,267,707	79,334,268	79,061,731	119,136,165	118,764,136	126,428,473	113,377,078	115,000,000
(-) Expenditures	70,043,116	69,403,778	78,438,008	103,690,981	88,041,187	97,139,053	99,290,175	97,635,559	107,150,425	122,694,438	125,000,000
Ending Cash Balance	100,116,724	114,342,343	123,220,898	100,797,624	92,090,705	74,013,382	93,859,371	114,987,949	134,265,996	124,948,637	114,948,637
(-) Encumbrances	5,380,770	4,482,210	4,613,485	17,420,356	2,240,797	5,605,081	5,924,839	10,737,179	4,000,000	4,000,000	4,000,000
Unencumbered Balance	94,735,954	109,860,133	118,607,413	83,377,268	89,849,907	68,408,301	87,934,533	104,250,770	130,265,996	120,948,637	110,948,637
% of Expenditures	94.6%	96.1%	96.3%	82.7%	97.6%	92.4%	93.7%	90.7%	97.0%	96.8%	96.5%
Employees	-	-	-	-	-	-	-	-	-	-	-

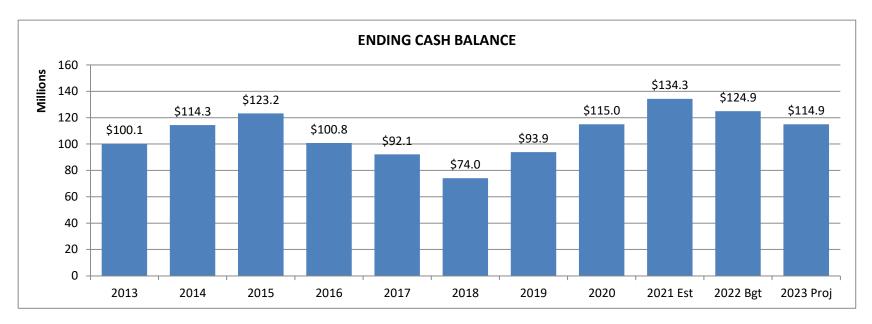
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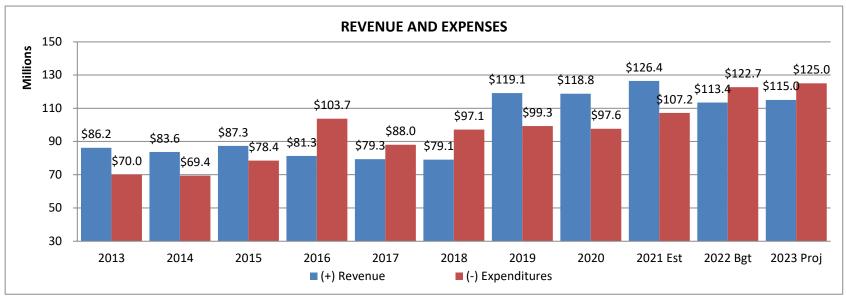
The Children Services levy fund is made up of two county-wide Children Services levies. The five-year 2.77 mill Children Services levy which has been in place since 1981 and a three-year 1.98 mill levy approved in November 2018. The new levy was necessary due to increased need for services and reduced state and federal revenues. Another major change in annual revenues and expenditures for the fund was the ending of the Protect Ohio waiver grant provided by the state through 2019. The 2020 decrease in revenues is largely due to the end of the Protect Ohio grant. The levies were combined into one Children's Services levy for the November 2021 ballot.

The majority of levy fund expenditures are driven by the requirement to provide local match for state and federal revenues. Staffing for employees assigned to levy work is charged to the Public Assistance Fund (002-023) quarterly during the fiscal year. This is a requirement of the cost allocation plan between the state of Ohio and the federal government. Outside consultants and the county's Tax Levy Review Committee provided favorable reviews during the 2016, 2018 and 2021 levy reviews and helped formalize service enhancement plans to meet the growing need for services. Those plans include hiring additional Children's Services workers and developing ways to support their work, implementing stipends and other support for kinship families, and expanding the quilt of services (in-home, behavioral health and trauma-informed services) to help children and their families.

In 2019, the program served more than 18,830 county children, up nearly 3,200 (15,700) from 2015. Nearly 55 percent of the families receiving services through the program have a combination of substance abuse, domestic violence, and/or untreated mental illness.

Fund 003-001 Children's Services Levy Fund





Fund 002-009 Bureau of Support

Dept/s Job and Family Services

Sources State of Ohio, Federal Government, and local levy match transferred from the Children Services fund

Uses The Child Support Enforcement program enforces child support orders set by a court or administrative hearing.

ORC 3125 Title IV-D Child Support Cases, OAC 5101 Department of Job and Family Services

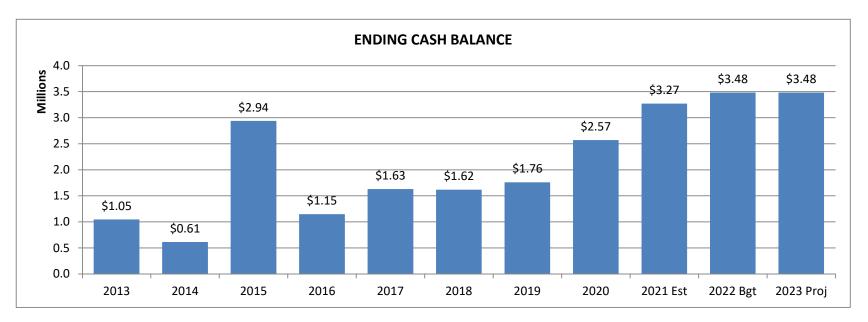
	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	565,767	1,047,355	612,210	2,939,606	1,147,712	1,629,265	1,619,341	1,760,420	2,570,457	3,271,075	3,483,624
(+) Revenue	10,081,844	10,750,255	13,693,243	9,817,587	12,820,135	12,279,305	13,392,891	14,337,147	14,851,853	14,851,852	15,000,000
(-) Expenditures	9,600,256	11,185,399	11,365,847	11,609,481	12,338,582	12,289,229	13,251,811	13,527,110	14,151,235	14,639,303	15,000,000
Ending Cash Balance	1,047,355	612,210	2,939,606	1,147,712	1,629,265	1,619,341	1,760,420	2,570,457	3,271,075	3,483,624	3,483,624
(-) Encumbrances	552,586	498,844	615,808	600,000	600,000	328,206	1,241,653	1,175,375	800,308	900,000	900,000
Unencumbered Balance	494,769	113,366	2,323,798	547,712	1,029,265	1,291,134	518,767	1,395,081	2,470,767	2,583,624	2,583,624
% of Expenditures	5.2%	1.0%	20.4%	4.7%	8.3%	10.5%	3.9%	10.3%	17.5%	17.6%	17.2%
Employees	107.0	106.0	118.0	124.0	128.0	136.0	134.0	133.0	132.0	132.0	132.0

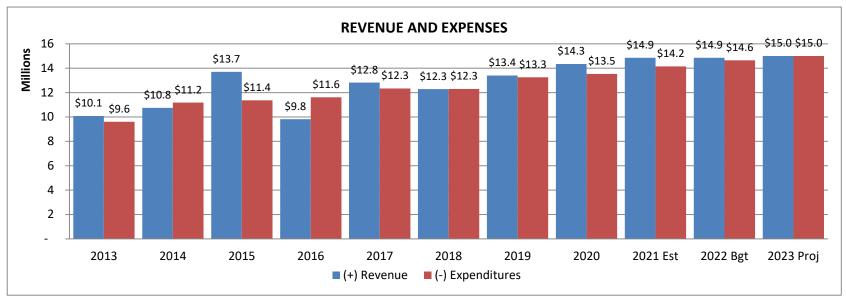
Notes

The program participates in a variety of enforcement efforts, including searching databases to find parents not making payment, "freezing and seizing" bank account funds, participating in federal and state tax offset programs to intercept tax refunds, and suspending driver's licenses or professional licenses of nonpaying parents. The program also administers paternity tests and modifies child support orders. The federal government provides 66 cents on the dollar for eligible IV-D (child support) expenses.

Annual budgeted revenues and expenses for this fund are based on anticipated state match. This is a reimbursement fund where expenses equal the anticipated state, local and federal revenues, based on the state budget. The Children Services Levy makes up the difference when the State match is not enough. Annual fund balance fluctuations are due to timing of reimbursement payments.

Fund 002-009 Bureau of Support





Fund 002-023 Public Assistance

Dept/s Job and Family Services

Sources State of Ohio, Federal Government, and local levy match transferred from the Children Services fund

Uses The Public Assistance fund includes the administration of family assistance: food assistance, Medicaid, and cash payments. This fund also includes shared costs and staff costs from the other three JFS programs (reimbursed quarterly).

ORC 5101.161 Public assistance fund; OAC 5101 Department of Job and Family Services

	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	30,689,107	16,792,897	28,430,375	32,877,199	25,639,863	26,917,788	20,371,696	22,890,845	20,394,358	23,717,152	17,798,150
(+) Revenue	61,937,761	86,386,088	82,060,420	68,907,037	80,073,719	75,005,369	90,020,155	84,712,431	101,191,715	105,661,480	106,000,000
(-) Expenditures	75,833,971	74,748,609	77,613,596	76,144,373	78,795,794	81,551,461	87,501,005	87,208,919	97,868,921	111,580,483	100,000,000
Ending Cash Balance	16,792,897	28,430,375	32,877,199	25,639,863	26,917,788	20,371,696	22,890,845	20,394,358	23,717,152	17,798,150	23,798,150
(-) Encumbrances	8,341,185	8,782,496	10,753,826	10,000,000	10,000,000	7,801,227	11,563,790	15,877,734	5,245,598	10,000,001	10,000,001
Unencumbered Balance	8,451,712	19,647,879	22,123,374	15,639,863	16,917,788	12,570,469	11,327,055	4,516,624	18,471,554	7,798,149	13,798,149
% of Expenditures	11.1%	26.3%	28.5%	20.5%	21.5%	15.4%	12.9%	5.2%	18.9%	7.0%	13.8%
Employees	706.0	757.0	725.0	759.0	775.0	834.0	841.0	842.0	842.5	859.5	860.0

Notes

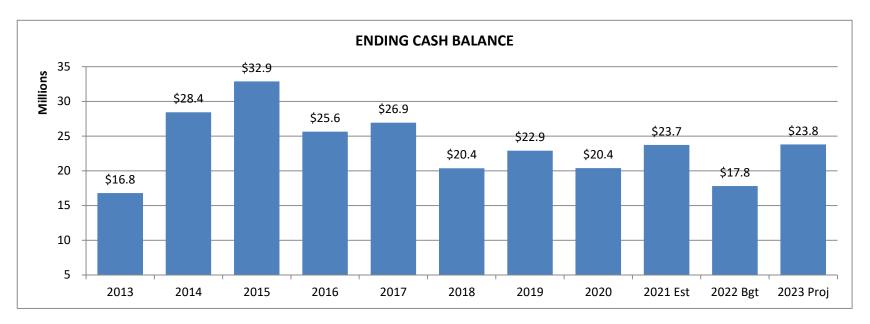
The Public Assistance program oversees the majority of Job and Family Services' staff costs across all program areas, except Child Support Enforcement. Shared costs and staff costs are reimbursed from the other three programs into this fund quarterly during the fiscal year. This is a requirement of the cost allocation plan between the State of Ohio and the federal government.

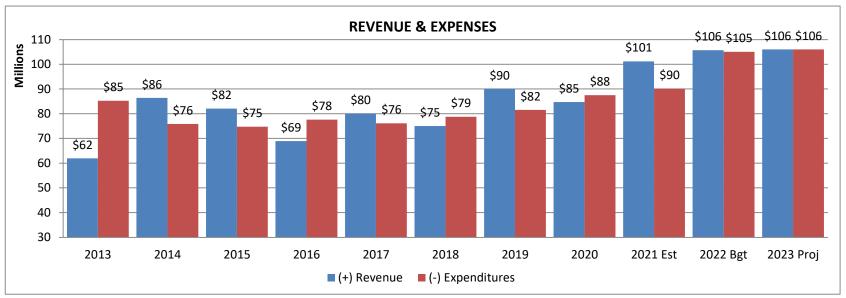
The Public Assistance fund includes the administration of family assistance: food assistance, Medicaid, and cash payments. This includes oversight of Community Link, a consortium of private agencies partnering with JFS to help public assistance recipients move toward independence, and the administration of the Food Assistance Employment and Training (FAET) program, the work requirement program for food assistance recipients.

Annual budgeted revenues and expenses for this fund are based on anticipated state and local match. This is a reimbursement fund where expenses equal the anticipated state, local and federal revenues, based on the state budget. The fund maintains a reserve balance for payment timing fluctuations.

Fund activity was significantly reduced in 2010 due to the State taking over the child care payments (\$100 million) and some other reductions in state and federal allocations. The budget has remained stable since, with increases in 2018 forward due to the addition of 60 new children's services caseworker positions as a result of levy reform efforts (and an additional 20 children's services caseworkers unrelated to reform efforts). New in the 2022 budget is the Benefit Bridge program, providing financial assistance to participants as they transition from public assistance, including transportation, housing and utility assistance, employment and training assistance and other supportive services. The 2022 budget includes 17 new positions directly related to levy initiatives and five new positions for administration of the Benefit Bridge program.

Fund 002-023 Public Assistance





Fund 002-039 Family Fund

Dept/s Job and Family Services

Sources Private donations and Higher Education Mentoring Initiative

Uses The FAMILY (Friends and Advocates Making Investments in Local Youth) Fund allows Job and Family Services to provide services that are not normally covered in the Public Childrens Services Agency (Public Assistance) fund.

ORC 3109.15 Children's trust fund board

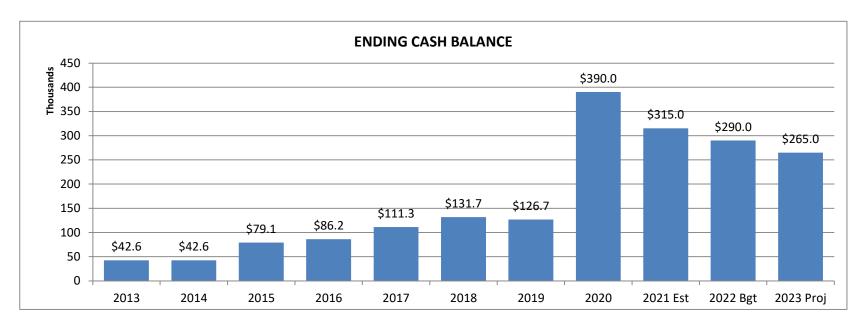
	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	42,203	42,588	42,588	79,077	86,170	111,266	131,678	126,749	390,035	315,035	290,035
(+) Revenue	385	-	37,489	14,159	54,306	43,002	29,739	284,788	50,000	50,000	50,000
(-) Expenditures	-	-	1,000	7,066	29,210	22,591	34,668	21,502	125,000	75,000	75,000
Ending Cash Balance	42,588	42,588	79,077	86,170	111,266	131,678	126,749	390,035	315,035	290,035	265,035
(-) Encumbrances	-	-	-	-	-	-	-	-	-	-	-
Unencumbered Balance	42,588	42,588	79,077	86,170	111,266	131,678	126,749	390,035	315,035	290,035	265,035
% of Expenditures	n/a	n/a	7907.7%	1219.6%	380.9%	582.9%	365.6%	1813.9%	252.0%	386.7%	353.4%
Employees	-	-	-	-	-	-	-	-	-	-	-

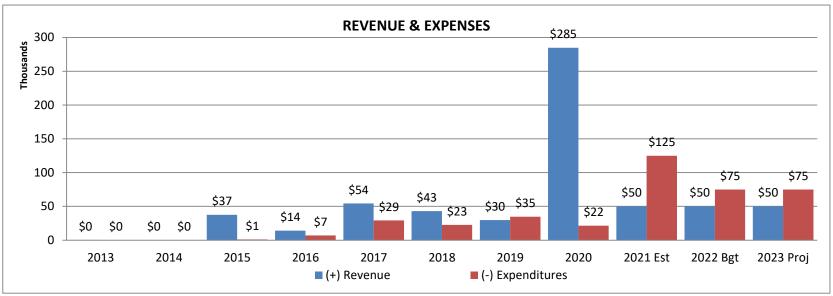
Notes

The FAMILY Fund collects private tax-exempt monetary donations to help foster children make college visits, provide toiletries or toys to abused children, and aid low-income families with needs beyond job assistance, food, and medical care. This fund was unused for several years, but was rebranded in early 2015 and received some signifigant cash donations that have begun to be utilized to help local youth.

Beginning in 2020, JFS began administering the Higher Education Mentoring Initiative (HEMI). Dollars associated with this program will be accounted for in the Family Fund. The University of Cincinnati (UC) was the prior administrator; therefore, UC transerfered the program finances to JFS as reflected in the \$285K revenue for 2020. 2021 and forward expenses are budgeted higher in anticipation of program need.

Fund 002-039 Family Fund





Fund 002-060 Workforce Investment

Dept/s Job and Family Services

Sources State of Ohio and Federal Government

Uses Provides opportunities for individuals with barriers to employment through skills training.

ORC ORC 6301 Workforce Development System, OAC 5101 Department of Job and Family Services

	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	-	7,081	14,000	-	2,500	33,500	36,000	50,500	-	-	-
(+) Revenue	5,540,640	6,839,039	7,108,624	5,223,199	5,314,305	4,670,786	4,564,188	4,473,174	5,921,117	4,733,274	5,000,000
(-) Expenditures	5,533,559	6,832,121	7,122,624	5,220,699	5,283,305	4,668,286	4,549,688	4,523,674	5,921,117	4,733,274	5,000,000
Ending Cash Balance	7,081	14,000	-	2,500	33,500	36,000	50,500	-	-	-	-
(-) Encumbrances	-	-	-	-	-	-	-	-	-	-	-
Unencumbered Balance	7,081	14,000	-	2,500	33,500	36,000	50,500	-	-	-	-
% of Expenditures	0.1%	0.2%	0.0%	0.0%	0.6%	0.8%	1.1%	0.0%	0.0%	0.0%	0.0%
Employees	-	-	-	-	-	-	-	-	-	-	-

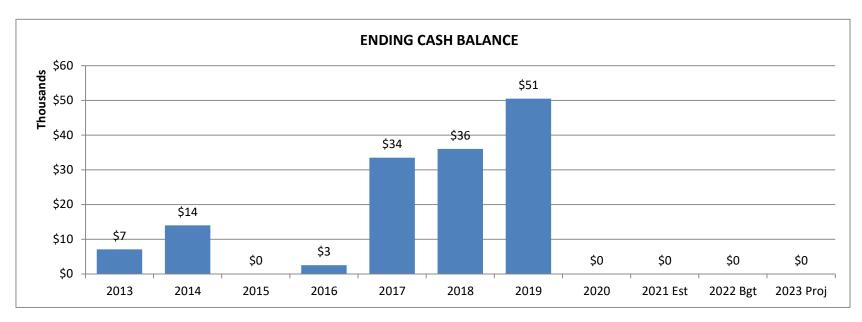
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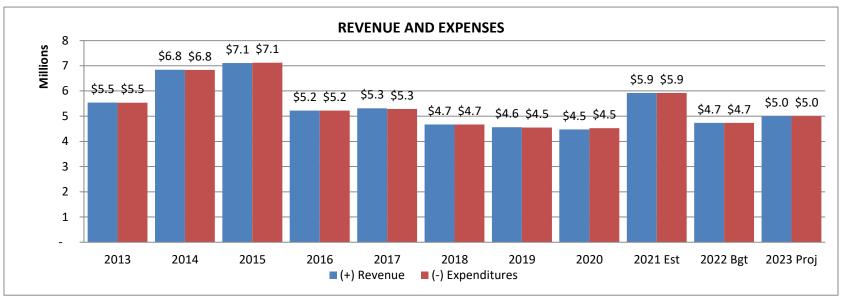
This program operates Ohio Means Jobs (formerly Super Jobs Center), designed to help Hamilton County residents find work through free educational workshops, career coaching, job leads, and other Workforce Investment Act services. These include organizing youth services aimed at helping 16 to 21 year-old at-risk youth stay in school, or alternately, find a job.

Annual budgeted revenues and expenses for this fund are based on anticipated funding levels. This is a reimbursement fund where expenses equal the anticipated state and federal revenues each year. Costs for employees assigned to work in this fund are charged to the Public Assistance Fund (002-023) quarterly during the fiscal year. This is a requirement of the cost allocation plan between the State of Ohio and the federal government. WIA funding is set using a formula based on the population mix in Hamilton County.

This fund maintains very little cash balance as expenses ultimately equal revenues received.

Fund 002-060 Workforce Investment





Fund 003-003 Mental Health Levy

Dept/s Mental Health and Recovery Services

Sources Voter approved county-wide 2.99 mill levy. The levy costs cost \$42.22 for every \$100,000 in home value.

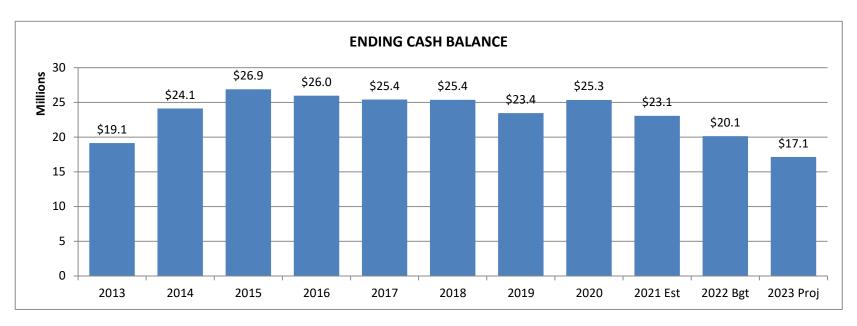
Uses The levy is approved "to provide funds for the acquisition, construction, renovation, financing, maintenance, and operation of mental health facilities for the county's alcohol, drug addiction and mental health services district."

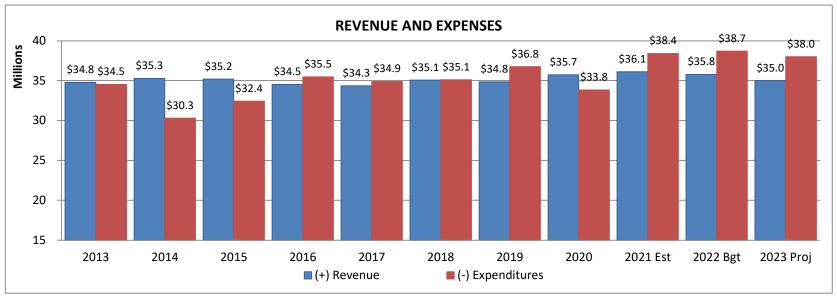
ORC Section 5705.221 Additional levy for county alcohol, drug addiction, and mental health programs

	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	18,879,171	19,136,644	24,110,868	26,878,518	25,952,603	25,404,124	25,371,023	23,445,993	25,347,656	23,056,648	20,127,420
(+) Revenue	34,781,730	35,268,744	35,179,789	34,534,821	34,339,385	35,076,610	34,837,816	35,729,315	36,113,086	35,777,752	35,000,000
(-) Expenditures	34,524,258	30,294,520	32,412,139	35,460,735	34,887,864	35,109,710	36,762,847	33,827,652	38,404,094	38,706,980	38,000,000
Ending Cash Balance	19,136,644	24,110,868	26,878,518	25,952,603	25,404,124	25,371,023	23,445,993	25,347,656	23,056,648	20,127,420	17,127,420
(-) Encumbrances	10,504,532	8,640,103	10,033,987	10,000,000	10,000,000	7,342,723	8,104,999	10,414,854	10,000,000	10,000,000	10,000,000
Unencumbered Balance	8,632,112	15,470,765	16,844,530	15,952,603	15,404,124	18,028,300	15,340,994	14,932,802	13,056,648	10,127,420	7,127,420
% of Expenditures	25.0%	51.1%	52.0%	45.0%	44.2%	51.3%	41.7%	44.1%	34.0%	26.2%	18.8%
Employees	14.4	13.6	12.3	13.7	15.0	14.5	15.3	15.3	15.9	16.3	16.3

Notes 2022 is the final year of the five-year levy cycle. The levy was approved without an increase in 2017. The Mental Health and Recovery Services Board continues to utilize fund balance to manage the levy's available resources without reducing services. 2022 levy expenditures are \$2.9 million over revenue. Levy funded positions have remained stable since 2013, when positions were moved into the fund when the state began to administer local Medicaid allocations. The Tax Levy Review Committee will undergo a review of the levy for the November 2022 ballot.

Fund 003-003 Mental Health Levy





Fund 002-045 Mental Health Local Fund

Dept/s Mental Health and Recovery Services Board

This fund was created during the merger of the Mental Health Board and Alcohol and Drug Addiction Services Board in 2007, and the balance is the **Sources** result of residual equity from the merged accounts.

Uses Primary use of funds is capital improvements within the Mental Health and Recovery Services Board facilities.

ORC Section 5705.221: "The capital improvements account shall be a contingency fund for the necessary acquisition, replacement, renovation, or construction of facilities and movable and fixed equipment."

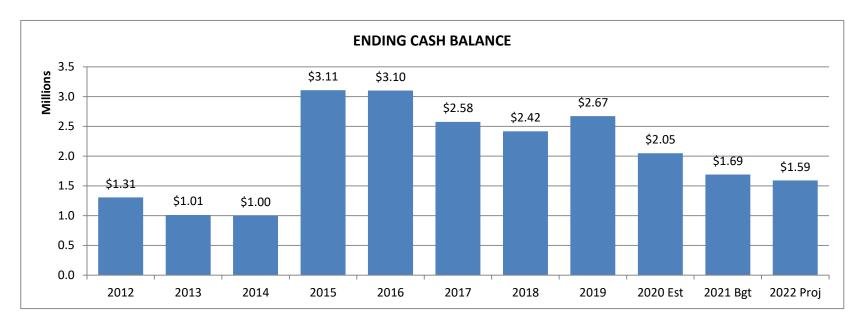
	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	1,306,050	1,010,888	998,524	3,107,136	3,101,040	2,575,232	2,416,199	2,671,378	2,206,695	1,849,695	1,654,463
(+) Revenue	-	-	2,168,012	58	58	58	285,058	58	-	-	-
(-) Expenditures	295,162	12,364	59,399	6,154	525,866	159,091	29,879	464,741	357,000	195,232	200,000
Ending Cash Balance	1,010,888	998,524	3,107,136	3,101,040	2,575,232	2,416,199	2,671,378	2,206,695	1,849,695	1,654,463	1,454,463
(-) Encumbrances	1,010,888	998,524	3,107,136	3,101,040	2,575,232	2,416,199	2,671,378	2,206,695	1,849,695	1,654,463	1,454,463
Unencumbered Balance	-	-	-	-	-	122,735	52,907	230,050	-	-	-
% of Expenditures	0.0%	0.0%	0.0%	0.0%	0.0%	77.1%	177.1%	49.5%	0.0%	0.0%	0.0%
Employees	-	-	-	-	-	-	-	-	-	-	-

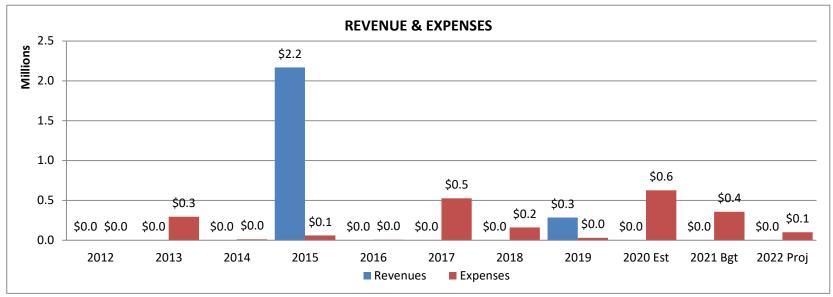
Notes

The Mental Health Board and Alcohol and Drug Addiction Services Board merged in 2007. This resulted in residual equity transfers to this fund. The Mental Health Capital Project Fund was combined with this fund in early 2015, adding another \$2.1 million in revenue (transfer in). Going forward, capital projects within Mental Health and Recovery Services are supported through this fund. 2019 revenues include a one-time payment of \$285,000 from the Ohio Department of Mental Health and Addiction Services toward capital improvements.

This fund also includes the costs for contracted staff support of the Hamilton County Addiction Response Coalition beginning in 2017.

Fund 002-045 Mental Health Local Fund





Fund 002-047 Mental Health and Recovery Services

Dept/s Mental Health and Recovery Services Board

Sources MHRS uses this fund in its role as the fiscal agent for collaborative service contracts with Hamilton County Job and Family Services, Developmental Disabilities Services, Juvenile Court, Hamilton County Courts and Ohio Mental Health and Addiction Services (Ohio MHAS)

Uses Mental health and substance abuse services including the FAIR - Family Access to Integrated Recovery project (JFS); the HOPE Project (JFS, DDS, and Juvenile Court); Re-Entry and Felony Mental Health Court (Pre-Trial); and the Indigent Drivers Alcohol Treatment Program.

ORC ORC Section 340 Alcohol, Drug Addiction, and Mental Health Services

	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	311,253	1,912,639	1,755,440	2,126,277	2,059,988	3,546,323	1,952,382	550,239	388,114	958,132	280,875
(+) Revenue	6,908,089	4,444,788	5,399,499	6,080,062	9,044,617	5,400,301	5,345,448	5,901,110	9,960,336	8,521,998	8,500,000
(-) Expenditures	5,306,703	4,601,986	5,028,662	6,146,351	7,558,281	6,994,243	6,747,591	6,063,235	9,390,318	9,199,255	8,500,000
Ending Cash Balance	1,912,639	1,755,440	2,126,277	2,059,988	3,546,323	1,952,382	550,239	388,114	958,132	280,875	280,875
(-) Encumbrances	140,293	270,024	473,025	452,064	710,867	710,488	294,820	7,866	100,000	100,000	100,000
Unencumbered Balance	1,772,346	1,485,416	1,653,252	1,607,924	2,835,457	1,241,894	255,419	380,248	858,132	180,875	180,875
% of Expenditures	33.4%	32.3%	32.9%	26.2%	37.5%	17.8%	3.8%	6.3%	9.1%	2.0%	2.1%
Employees	0.6	0.6	0.6	1.7	1.7	1.6	1.6	0.6	0.6	0.6	0.6

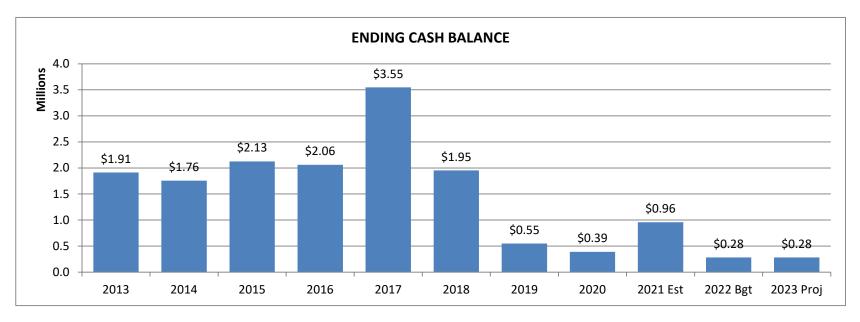
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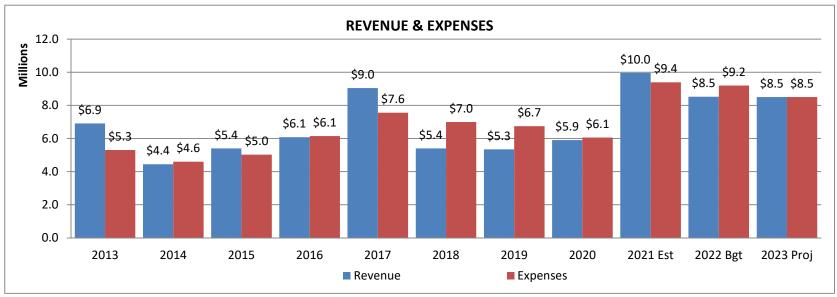
This fund is used primarily to account for revenues and expenses of two collaborative projects for which the MHRS Board serves as fiscal agent: Family Access to Integrated Recovery (FAIR) and the Multi-County Systems Agency program (HOPE). FAIR provides integrated child welfare and behavioral health care services.

2021 estimates and 2022 budgeted levels are in-line with provider contract maximum amounts. Actual expenses will be markedly lower. 2018-2021 expenses include increased utilization of the surplus balance in the Indigent Drivers Alcohol Treatment (IDAT) fund for assessment, treatment and recovery support services.

Although services provided through FAIR to clients did not change, revenues and expenses within the fund decreased in 2013 as the State aborbed management of Medicaid contracts.

Fund 002-047 Mental Health and Recovery Services





Fund 002-076 Addiction Response Fund

Dept/s Mental Health and Recovery Services Board, Non-Departmentals, Sheriff, and Health and Hospitalization Levies

Sources This fund was created to segregate resources from local jurisdictions, non-profit agencies, corporate donors, foundations, and hospitals for the activities of the Hamilton County Heroin Coalition, established in 2015 and rebranded as the Addiction Response Coalition in 2020.

Uses Primary use of funds is to address the impact of heroin and other addictive substances in Hamilton County focusing on: treatment, harm reduction, prevention, and supply control.

ORC Permission for the establishment of this fund was granted by the Auditor of State in 2016.

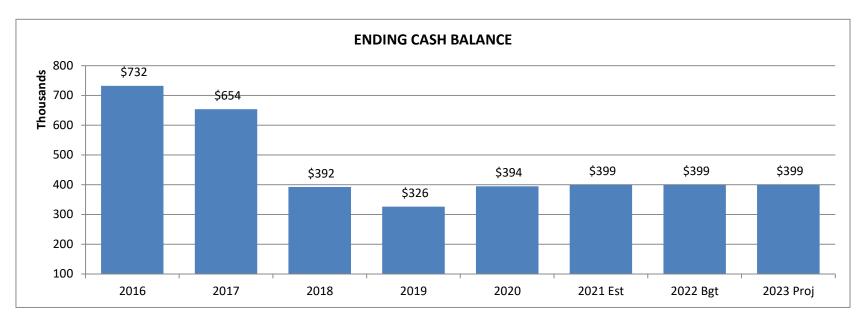
	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	-	732,203	653,574	392,033	326,288	394,488	399,488	399,488
(+) Revenue	1,452,000	1,234,593	769,994	195,000	256,085	295,000	295,000	295,000
(-) Expenditures	719,798	1,313,221	1,031,535	260,746	187,886	289,999	295,000	295,000
Ending Cash Balance	732,203	653,574	392,033	326,288	394,488	399,488	399,488	399,488
Reserve for Encumbrances	732,203	552,721	367,498	185,630	113,970	152,064	100,000	100,000
Unencumbered Balance	-	100,853	24,535	140,658	280,517	149,593	100,000	100,000
% of Expenditures	0.0%	7.7%	2.4%	53.9%	149.3%	51.6%	33.9%	33.9%
Employees	-	-	0.5	0.5	-	-	-	-

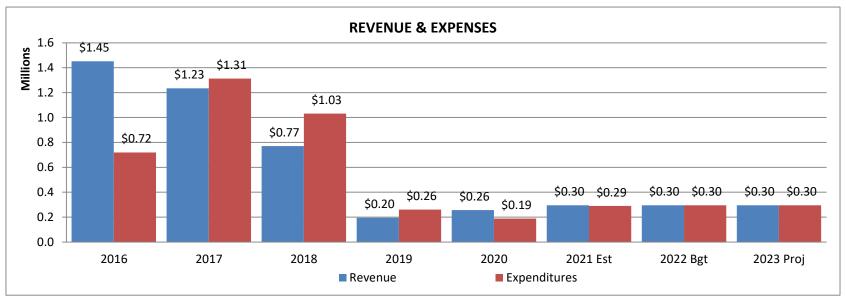
Notes

The 2022 budget is in line with prior years. Ongoing revenue for the fund is \$180,000 of levy support through the Indigent Care levy and \$115,000 of support from the General Fund. The General Fund support was reduced in 2020 due to COVID-19 budget reductions but restored in the 2021 Budget. The Indigent Care levy plan includes ongoing treatment support through 2022. The general fund continues to support the Addiction Response Coalition through a contract with Amberley Village for the captain position and \$15,000 in administrative support.

Prior year budgets included support for treatment from other county areas up to \$1 million in general fund support for treatment services and an additional \$300,000 in 2016 through an MOU with UC Health. In fall 2020, Hamilton County was awarded a three-year \$1,000,000 Comprehensive Opioid, Stimulant and Substance Abuse Grant for expanded County-wide Quick Response Teams (QRT). This award is in addition to a \$400,000 Comprehensive Addiction and Recovery Act Grant in 2017 for QRT and a \$500,0000 Comprehensive Opioid Abuse Site-Based Program grant in 2018 for a pilot program for Law Enforcement Assisted Diversion (LEAD). The LEAD grant was awarded a one-year extension through September 2022. None of these grants are included on this sheet, but reflected in separate grant funds. Mental Health and Recovery Services Board maintains an outstanding encumbrance within this fund for treatment service provider contracts. This encumbrance is for services provided during the prior year, but not yet paid.

Fund 002-076 Addiction Response Fund





Fund 003-006 Senior Services Levy

Dept/s Council on Aging, Job and Family Services, Veterans Services, Commission and Administration

Sources Voter approved county-wide 1.29 mill levy. The levy costs \$34.74 per \$100,000 in home value.

Uses The levy is approved "for the purpose of making appropriations to provide or maintain senior citizen services or facilities."

ORC Section 5705.19(Y) Section 5705.19(L) Tax levy in excess of ten-mill limitation: for providing or maintaining senior citizen services or facilities.

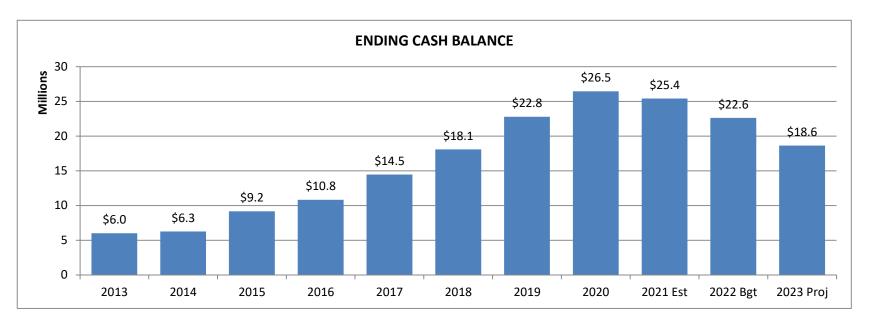
	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	9,308,209	6,012,904	6,260,754	9,169,207	10,823,198	14,452,797	18,078,164	22,770,725	26,452,847	25,405,004	22,625,725
(+) Revenue	19,731,378	19,992,370	20,003,597	19,741,268	19,649,210	25,996,665	25,842,166	26,455,937	26,676,002	26,183,970	25,000,000
(-) Expenditures	23,026,683	19,744,520	17,095,145	18,087,277	16,019,612	22,371,297	21,149,606	22,773,814	27,723,845	28,963,249	29,000,000
Ending Cash Balance	6,012,904	6,260,754	9,169,207	10,823,198	14,452,797	18,078,164	22,770,725	26,452,847	25,405,004	22,625,725	18,625,725
(-) Encumbrances	3,538,498	4,557,740	5,070,824	4,000,000	4,000,000	6,216,615	5,740,840	5,000,000	5,000,000	5,000,000	5,000,000
Unencumbered Balance	2,474,406	1,703,014	4,098,383	6,823,198	10,452,797	11,861,549	17,029,885	21,452,847	20,405,004	17,625,725	13,625,725
% of Expenditures	10.7%	8.6%	24.0%	37.7%	65.3%	53.0%	80.5%	94.2%	73.6%	60.9%	47.0%
Employees	0.10	0.10	0.12	0.12	0.15	0.15	0.15	0.15	0.15	0.15	0.15

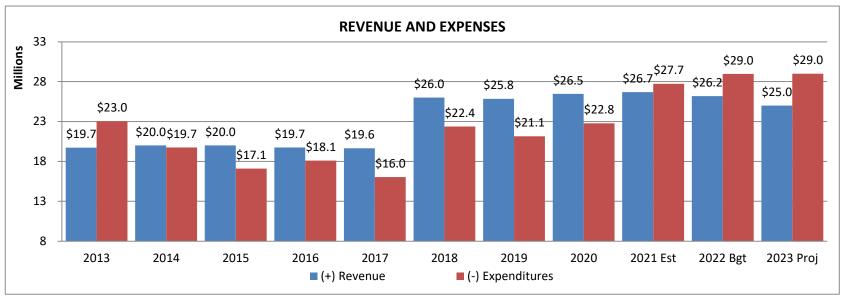
Notes

2022 is the fifth and final year of the five-year levy cycle. The majority of services within the levy are provided through a contract with the Southwest Ohio Council on Aging. The levy was approved with an increase in 2017. This increase (and the use of levy reserves) is being used to assist the Council on Aging with continuing to effectively manage the levy's available resources without removing individuals from program services. The 2022 budget is in line with the levy plan.

New in this levy cycle is support for senior patient navigation services, senior homeless respite care, and a senior care-for-caregivers program. Contracts for patient navigation and homeless respite were awarded in early 2019 with care-for-caregivers awarded in early 2021. The levy also provides for Adult Protection Services (421-LIFE) through Job and Family Services and assistance to elderly veterans through the Veterans Service Commission. The Tax Levy Review Committee will undergo a review of the levy for the November 2022 ballot.

Fund 003-006 Senior Services Levy





Fund 946-013 Parking Operations

Dept/s Parking

Sources Parking revenue, wireless carrier rental fees, developer rental payment for resident spaces associated with Riverfront parking garages

Uses Parking operations and maintenance; The Banks project debt, cash contributions, and ongoing management team costs

ORC Section 5705.09 (F) A special fund for each class of revenues derived from a source other than the general property tax, which the law requires to be used for a particular purpose

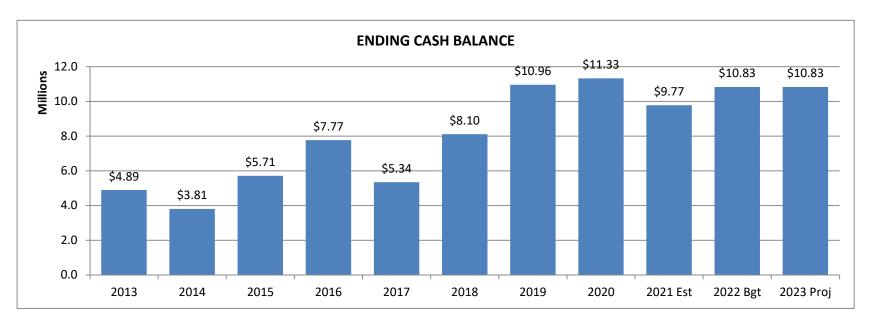
	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	3,291,993	4,886,551	3,807,639	5,709,105	7,768,243	5,340,184	8,104,145	10,957,661	11,327,912	9,772,166	10,830,492
(+) Revenue	12,013,595	10,775,837	12,976,323	13,550,351	14,368,389	13,721,321	15,236,208	9,383,892	11,774,379	15,172,231	15,000,000
(-) Expenditures	9,419,036	9,407,514	9,634,482	9,023,907	12,646,448	8,267,256	7,975,612	7,518,292	10,960,975	12,618,555	13,000,000
(-) Transfers Out	1,000,000	2,447,235	1,440,375	2,467,306	4,150,000	2,690,104	4,407,080	1,495,350	2,369,150	1,495,350	2,000,000
Ending Cash Balance	4,886,551	3,807,639	5,709,105	7,768,243	5,340,184	8,104,145	10,957,661	11,327,912	9,772,166	10,830,492	10,830,492
(-) Encumbrance	3,321,095	3,501,470	1,029,910	1,327,347	963,139	922,876	1,108,520	4,092,769	1,000,000	1,000,000	1,000,000
Unencumbered Balance	1,565,456	306,169	4,679,195	6,440,896	4,377,046	7,181,269	9,849,141	7,235,143	8,772,166	9,830,492	9,830,492
% of Expenditures	16.6%	3.3%	48.6%	71.4%	34.6%	86.9%	123.5%	96.2%	80.0%	77.9%	75.6%
Employees	1.0	0.9	1.3	1.5	1.5	1.4	2.0	2.6	2.7	2.7	2.7

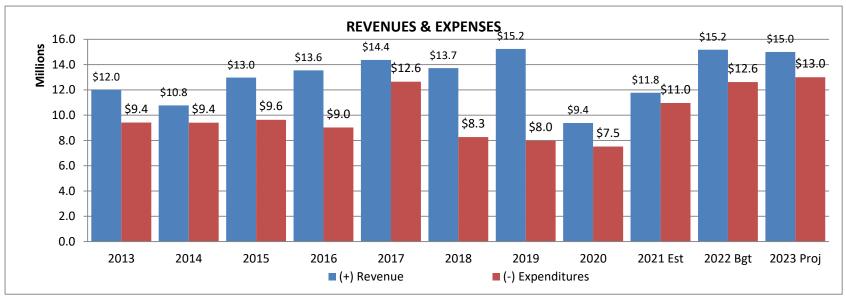
Notes

The parking facility has grown substantially since 2007. It has expanded as part of The Banks project, and the revenue has grown as the development expands and more people are visiting The Banks. In 2020, the fund was expanded to encompass all County parking operations, adding the Parkhaus garage on Sycamore (eliminating Fund 946-008) and in preparation for the garages under development near the FC Cincinnati stadium. In 2020, the fund was also impacted by the pandemic due to the lack of activity on the riverfront. As a result, 2020 revenues were down significantly. In 2021 the revenues began to increase as activity on the riverfront began to resume, as well as the opening of the West End Garage. It is believed in 2022 this trend will continue.

Operating expenses have remained relatively stable, with increases in expenses due to other factors. Prior to 2017, an annual surplus transfer to a stabilization fund increased with revenue. In 2017, this accumulated surplus fund and an additional \$3 million of reserves was used to defease the outstanding parking bonds. This fund also repaid a state infrastructure bank loan that funded a portion of The Banks project, that was retired in in mid-2019. In 2018, reserves were used to reimburse Banks project soft costs from prior years. In 2019, \$1.4 million was used to offset general fund debt and for a countywide operations review, and \$3 million was advanced for the construction of the West End Garage. Fund surplus is intended for funding future phases of The Banks construction, and expanding the County's parking operations to support the FC Cincinnati stadium and Findlay Market.

Fund 946-013 Parking Operations





Fund 946-016 Parking Capital Reserve

Dept/s Parking

Sources Parking revenue

Uses Capital repairs and maintenance at the Riverfront Garage and surface lots

ORC Section 5705.09 (F) A special fund for each class of revenues derived from a source other than the general property tax, which the law requires to be used for a particular purpose

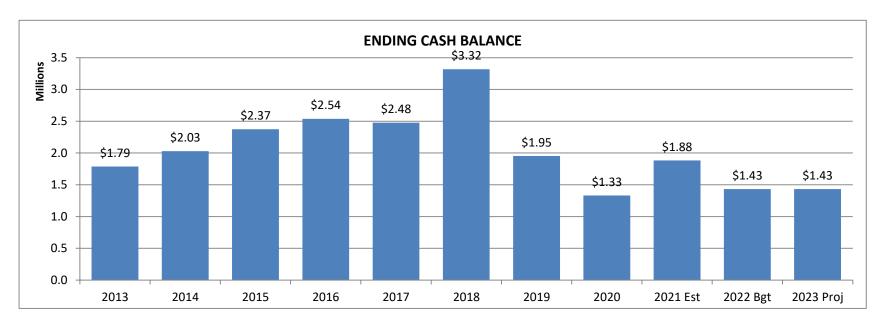
	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	1,605,897	1,787,892	2,028,203	2,374,303	2,538,378	2,476,974	3,318,768	1,952,839	1,331,864	1,881,864	1,431,864
(+) Revenue	464,315	447,235	440,375	440,375	500,000	1,000,000	-	-	1,000,000	1,000,000	700,000
(-) Expenditures	282,320	206,924	94,275	276,300	561,404	158,206	1,365,929	620,975	450,000	1,450,000	700,000
Ending Cash Balance	1,787,892	2,028,203	2,374,303	2,538,378	2,476,974	3,318,768	1,952,839	1,331,864	1,881,864	1,431,864	1,431,864
(-) Encumbrances	-	86,635	176,524	257,999	80,627	110,818	138,436	77,336	100,000	100,000	100,000
Unencumbered Balance	1,787,892	1,941,568	2,197,779	2,280,379	2,396,347	3,207,950	1,814,403	1,254,528	1,781,864	1,331,864	1,331,864
% of Expenditures	633.3%	938.3%	2331.2%	825.3%	426.8%	2027.7%	132.8%	202.0%	396.0%	91.9%	190.3%
Employees	_	-	-	-	-	-	-	-	-	-	-

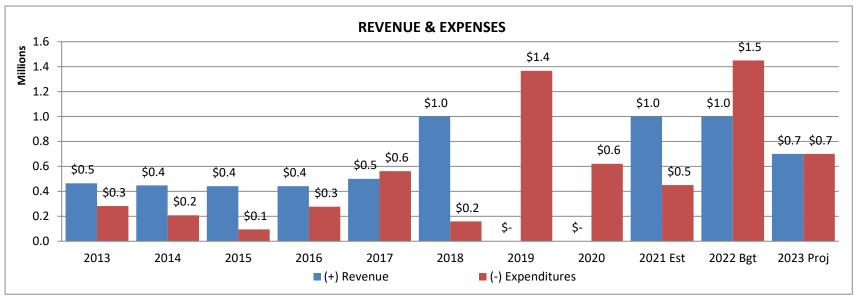
Notes

Financial market changes in 2008 necessitated a new letter of credit for the 2001 parking revenue bonds, requiring the establishment of this capital repair fund for Riverfront garage and surface lots. There was an annual deposit made from parking revenue based on the results of the rate covenant test through 2017. With the retirement of the parking bonds, the fund is no longer necessary, but has been maintained to plan for long-term repair and maintenance needs of the County's parking garages.

The 2022 budget assumes the costs of construction of an East Broadway lot (\$800K), East Garage Stairs (\$150K), conccrete & waterproofing (\$150K), and a contingency (\$100K). As of 2020, this fund is now associated with the Parking (69) department.

Fund 946-016 Parking Capital Reserve





Fund 946-018 Parking Debt Reserv	'e
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Dept/s Parking

Sources Parking bond premium

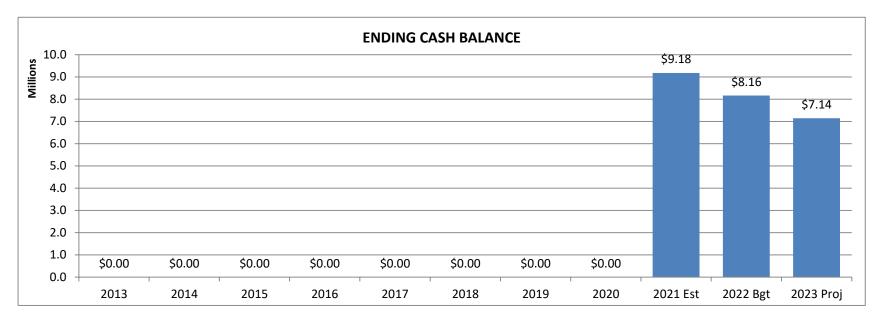
Uses Subsidy to debt service in the parking operations fund

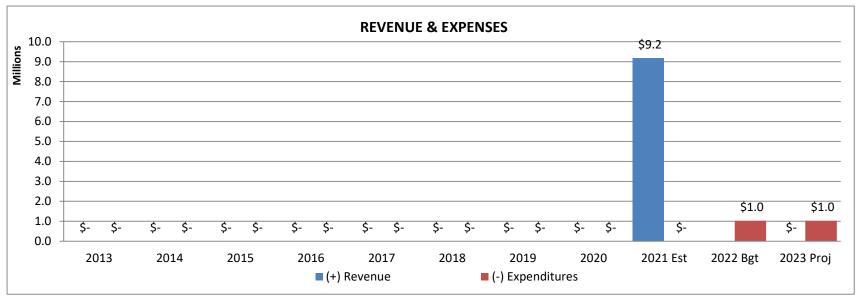
ORC Section 133.32 - Depositing proceeds from sale

	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	-	-	-	-	-	-	-	-	-	9,180,000	8,160,000
(+) Revenue	-	-	-	-	-	-	-	-	9,180,000		-
(-) Expenditures	-	-	-	-	-	-	-	-	-	1,020,000	1,020,000
Ending Cash Balance	-	-	-	-	-	-	-	-	9,180,000	8,160,000	7,140,000
(-) Encumbrances	-	-	-	-	-	-	-	-	-	-	-
Unencumbered Balance	-	-	-	-	-	-	-	-	9,180,000	8,160,000	7,140,000
% of Expenditures	n/a	800.0%	700.0%								
Employees	-	-	-	-	-	-	-	-	-	-	-

Notes This fund will receive the bond premium on the 2021 parking debt issuance, and transfer one-tenth of the premium annually to the parking operations fund through 2030 to offset the cost of debt service until the call date.

Fund 946-018 Parking Debt Reserve





Fund 946-003 Paul Brown Stadium Operations

Dept/s Stadiums

Sources Sales tax, event revenue, wireless carrier rental fees, and in prior years parking revenue and casino taxes.

Uses Stadium operations, utilities, building insurance, property taxes, school PILOT payments, debt service

ORC Section 5705.09 (F) A special fund for each class of revenues derived from a source other than the general property tax, which the law requires to be used for a particular purpose

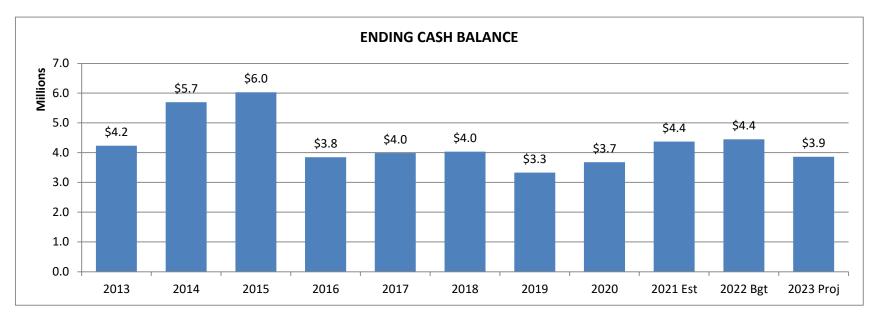
	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	3,738,692	4,234,680	5,694,514	6,027,591	3,845,350	3,987,291	4,033,650	3,330,405	3,678,114	4,374,302	4,448,744
(+) Sales Tax	32,911,849	35,806,878	39,403,052	40,893,388	40,277,090	41,085,015	41,160,130	31,588,103	40,000,000	39,434,325	40,000,000
(+) PBS Revenue	608,445	695,416	3,673,626	1,374,756	1,268,723	1,330,594	1,348,229	607,386	662,756	679,593	700,000
(+) Casino	4,537,648	4,827,395	4,673,265	2,774,840	-	-	-	-	-	-	-
(-) Operating Exp	13,633,571	13,286,939	13,173,669	13,024,329	13,102,423	13,372,718	13,535,833	7,413,370	14,921,380	15,387,956	16,000,000
(-) Debt Exp	23,928,385	26,582,915	34,243,198	34,200,897	28,301,449	28,996,531	29,675,772	24,434,410	25,045,189	24,651,520	25,289,013
Ending Cash Balance	4,234,680	5,694,514	6,027,591	3,845,350	3,987,291	4,033,650	3,330,405	3,678,114	4,374,302	4,448,744	3,859,731
(-) Encumbrances	1,430,072	1,392,490	1,211,163	1,324,958	1,059,646	1,284,893	976,559	1,336,091	1,000,000	1,000,000	1,000,000
Unencumbered Balance	2,804,608	4,302,024	4,816,428	2,520,391	2,927,645	2,748,757	2,353,846	2,342,023	3,374,302	3,448,744	2,859,731
% of Expenditures	20.6%	32.4%	36.6%	19.4%	22.3%	20.6%	17.4%	31.6%	22.6%	22.4%	17.9%
Employees	25.6	25.3	27.0	27.3	27.3	28.8	28.5	28.5	28.4	28.4	28.4
Season attendance	406,377	485,628	491,118	423,583	426,207	406,028	377,432	66,965	417,000	tbd	tbd

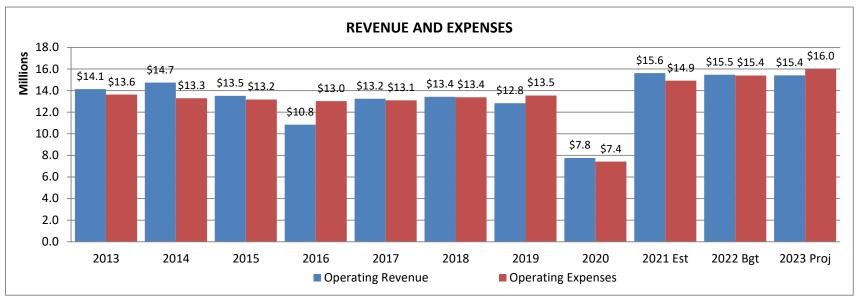
Notes This fund is balanced annually with transfers from the riverfront sales tax. The Paul Brown Stadium (PBS) revenue category above represents stadium-generated revenue, from stadium events and rentals. Parking revenue and casino revenue have also been used in prior years to offset sales tax obligations. In 2020, due to the national pandemic attendance for stadium events was restricted which resulted in reduced stadium-generated revenue. For 2021 estimates and 2022 budget, normal attendance is anticipated.

The debt expenses in this fund comprise both initial stadium construction debt and stadium capital improvements. The 2021 refunding has not yet been integrated into this presentation.

In 2018, lease negotiations with the Bengals resulted in a planned series of capital investments in and around Paul Brown Stadium that will likely increase debt service costs in out years, but will avoid the prior lease obligation of a cash contribution toward game day expenses. In 2019, PBS employees unionized.

Fund 946-003 Paul Brown Stadium Operations





Fund 946-005 Ballpark Stadium Operations

Dept/s Stadiums

Sources Lease revenue, ticket surtax, sales tax, wireless carrier rental fees

Uses Baseball stadium operations, PILOT payments to Cincinnati Public Schools, property taxes, building insurance

ORC Section 5705.09 (F) A special fund for each class of revenues derived from a source other than the general property tax, which the law requires to be used for a particular purpose

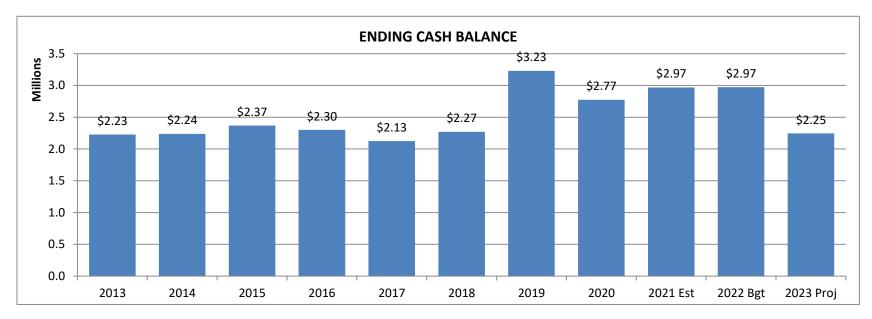
	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	2,453,240	2,226,871	2,238,579	2,369,332	2,300,473	2,125,183	2,271,567	3,230,768	2,772,749	2,968,974	2,972,593
(+) Sales Tax	19,341,892	17,736,226	17,105,833	17,918,486	19,596,916	20,956,521	22,256,608	21,895,474	28,000,000	28,912,853	29,000,000
(+) Ballpark Revenue	760,861	941,499	903,229	739,696	746,084	932,741	729,207	267,140	696,381	722,163	700,000
(-) Operating Exp	5,458,655	5,509,616	5,454,875	5,561,506	5,556,131	5,585,230	5,557,146	2,143,844	7,055,355	7,225,640	7,000,000
(-) Debt Exp	14,870,467	13,156,401	12,423,434	13,165,535	14,962,158	16,157,648	16,469,468	20,476,790	21,444,801	22,405,758	23,427,532
Ending Cash Balance	2,226,871	2,238,579	2,369,332	2,300,473	2,125,183	2,271,567	3,230,768	2,772,749	2,968,974	2,972,593	2,245,061
(-) Encumbrances	184,906	192,998	169,099	65,916	77,814	90,000	90,000	119,060	90,000	90,000	90,000
Unencumbered Balance	2,041,965	2,045,581	2,200,233	2,234,557	2,047,369	2,181,567	3,140,768	2,653,689	2,878,974	2,882,593	2,155,061
% of Expenditures	13.7%	15.5%	17.7%	17.0%	13.7%	13.5%	19.1%	13.0%	13.4%	12.9%	9.2%
Employees	0.8	0.7	1.2	1.4	1.4	1.6	1.7	1.8	1.8	1.8	1.8
Season attendance	2,492,059	2,476,664	2,419,506	1,894,085	1,836,917	1,629,356	1,808,685	-	1,505,024	tbd	tbd

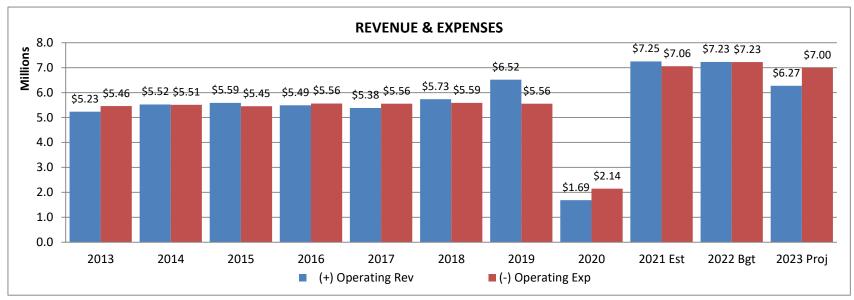
Notes This fund is balanced annually with transfers from the riverfront sales tax, which covers debt and PILOT payments. The Ballpark revenue category above represents stadium-generated revenue, from events and rentals, which offsets operating costs. The Ballpark Operating Reserve (946-015) fund was closed in 2020 and the operating payment moved to this fund. (The increased expense in offset by pandemic reductions.)

The debt expenses in this fund comprise both initial stadium construction debt and stadium capital improvements. 2018 debt increased with the issuance of energy efficiency bonds that provided for water conservation upgrades, boiler and HVAC upgrades, and a heat trace project. 2021 debt growth is related to the structure of the construction debt. The 2021 debt refunding has not yet been integrated into this presentation.

In 2016 ticket tax revenue declined by \$160K when game attendance dropped from 2.4 million to 1.9 million after the 2015 season -- the worst W-L record since 1982. In 2020 ticket tax revenue totaled \$0 due to MLB allowing no fans to games due to the national pandemic. In 2021 MLB allowed fans to attend games in a limited fashion for a portion of the season before returning back to full capacity. Looking ahead to 2022, with an entire schedule of full capcity attendance, it is anticipated that ticket tax revenue will increase.

Fund 946-005 Ballpark Stadium Operations





Fund 946-006 Banks Operations

Dept/s Stadiums

Sources Parking revenue transfers and lease revenue for Banks development parcels

Uses County staff charged to the Banks Project, consultant fees for their work related to the Banks project

ORC Section 5705.09 (F) A special fund for each class of revenues derived from a source other than the general property tax, which the law requires to be used for a particular purpose

	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	169,571	137,793	211,758	167,953	87,969	21,592	701,218	281,689	493,183	479,132	512,678
(+) Revenue	554,584	633,877	522,598	965,414	1,018,992	2,719,678	1,284,631	1,594,836	1,842,212	1,898,602	1,600,000
(-) Expenditures	586,362	559,912	566,403	1,045,398	1,085,368	2,040,052	1,704,160	1,383,342	1,856,263	1,865,056	1,600,000
Ending Cash Balance	137,793	211,758	167,953	87,969	21,592	701,218	281,689	493,183	479,132	512,678	512,678
(-) Encumbrances	151,445	47,875	-	85,133	-	76,998	156,509	201,991	100,000	100,000	100,000
Unencumbered Balance	(13,652)	163,883	167,953	2,836	21,592	624,220	125,180	291,192	379,132	412,678	412,678
% of Expenditures	(2.3%)	29.3%	29.7%	0.3%	2.0%	30.6%	7.3%	21.0%	20.4%	22.1%	25.8%
Employees	3.5	3.1	5.2	4.5	4.5	3.6	3.6	3.6	3.6	3.6	3.6

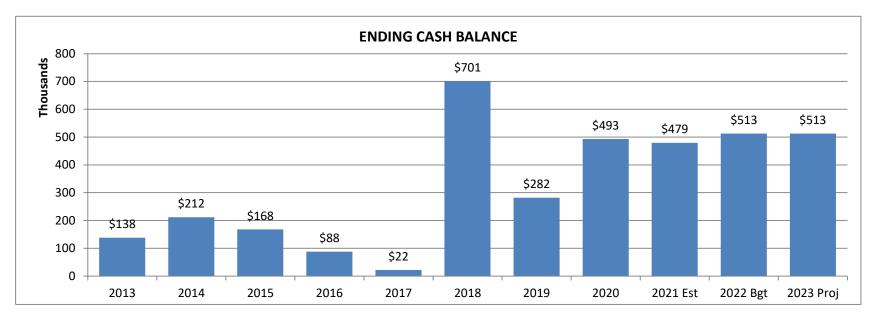
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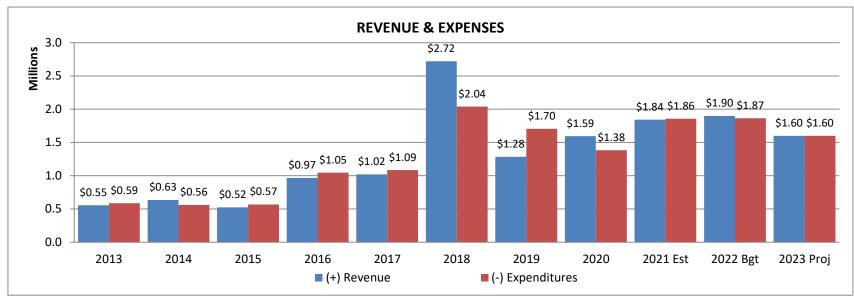
This fund has historically been used as a pass-through for payroll expenses related to the Banks Project since they cannot be charged directly to the project. Sales tax is no longer used as a source for the fund. All county revenue is from parking, whether transferred directly from the Parking Operations Fund for non-shared costs or indirectly via Banks Project debt for shared costs.

As of 2016, all County-only soft costs related to the project stayed in this fund so that the project fund includes only the shared costs (split with the City of Cincinnati) -- simplifying the project close reconciliation. The full-time project staff payroll (shared cost) reimbursement was transferred from the project as a revenue beginning in 2016 instead of a reduction of expenses. This is why both revenue and expenses are higher in 2016 forward. In 2021, as the Banks Phase 3B comes to a close, the split between the City of Cincinnati will come to a close.

The large increase in 2018 activity was to reimbursement the Banks Project Fund for County-only costs from 2015. It also increased the ending balance substantially. 2020 estimates leveled due to the concerns of the pandemic and a re-assessment of the Banks development. The 2021 estimate and 2022 budget shows the continued need for outside consulting with the beginning of the Banks Phase 3C project. Other 2021 estimates include the funding for the Black Music Walk of Fame dedication which is fully reimbursed by Proctor and Gamble.

Fund 946-006 Banks Operations





Fund 946-010 Paul Brown Capital Repair

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Dept/s	Stadiums	

Sources Sales tax, interest

Uses Capital repairs and maintenance at Paul Brown Stadium

ORC Section 5705.09 (F) A special fund for each class of revenues derived from a source other than the general property tax, which the law requires to be used for a particular purpose

	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	1,905,112	1,976,660	2,071,921	1,865,319	148,756	459,868	378,660	966,589	1,501,378	1,501,486	1,501,486
(+) Revenue	1,001,752	1,003,480	1,005,298	1,009,051	2,170,520	1,608,587	5,705,901	3,962,786	6,600,109	6,054,000	6,000,000
(-) Expenditures	930,203	908,220	1,211,899	2,725,614	1,859,408	1,689,796	5,117,972	3,427,997	6,600,000	6,054,000	6,000,000
Ending Cash Balance	1,976,660	2,071,921	1,865,319	148,756	459,868	378,660	966,589	1,501,378	1,501,486	1,501,486	1,501,486
(-) Encumbrances	223,041	378,711	105,720	131,240	240,166	284,632	963,538	1,496,799	1,000,000	1,000,000	1,000,000
Unencumbered Balance	1,753,619	1,693,210	1,759,599	17,516	219,702	94,027	3,051	4,579	501,486	501,486	501,486
% of Expenditures	188.5%	186.4%	145.2%	0.6%	11.8%	5.6%	0.1%	0.1%	7.6%	8.3%	8.4%
Employees	-	-	-	-	-	-	-	-	-	-	-

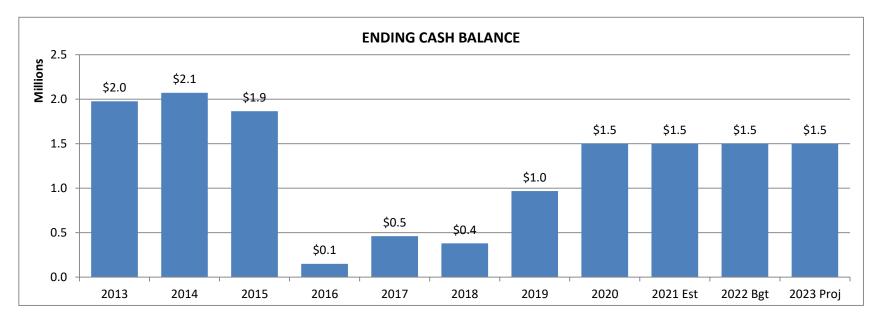
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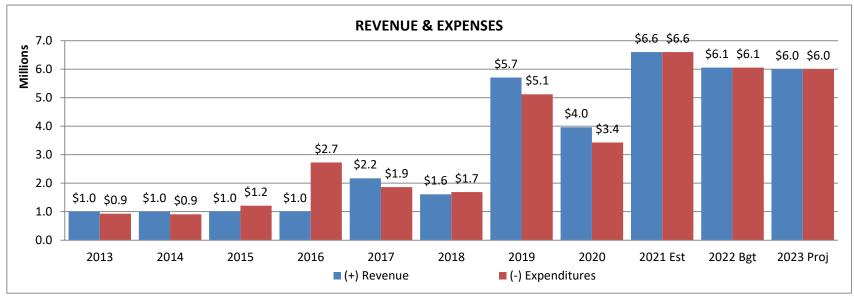
This fund receives a minimum of \$5 million annually in sales tax required by the Bengals lease to pay for capital repairs and maintenance at the stadium. Expenses are budgeted based on the structural needs of the facility, which are beginning to grow substantially as the stadium nears its 21st year.

In 2018, lease negotiations with the Bengals resulted in a planned series of capital investments in and around Paul Brown Stadium that will require a suite of projects annually through 2024, but will avoid the prior lease obligation of a cash contribution toward game day expenses.

For 2022, expenses will be driven primarily by stair and ramp work on both the East and West portions of the stadium (\$2.4M). 2021 expenses include stadium LED lighting and resodding the practice field. In 2020, expenses were driven by speaker replacement and structural repairs. For 2019, the biggest driver of expenses was the repainting of the steel structure. The 2016-2020 budget figures include a \$600,000/year wi-fi reimbursement payment to the Bengals as part of the fifth amendment to the stadium lease.

Fund 946-010 Paul Brown Capital Repair





Fund 946-012 Sales Tax Reserve

Dept/s Stadiums

Sources Sales tax

Uses To preserve the health of Riverfront and Stadium operations and hold initial sales tax distributions prior to use in operating funds.

ORC Section 5705.09 (F) A fund for each revenues derived from a source which the law requires to be used for a particular purpose.

	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	6,635,040	6,963,673	6,964,059	7,414,159	30,060,799	30,065,627	-	-	19,710,934	43,110,934	41,510,934
(+) Revenue	328,632	387	450,100	22,646,640	4,828	-	-	19,710,934	28,500,000	8,500,000	8,500,000
(-) Expenditures	-	-	-	-	-	30,065,627	-	-	5,100,000	10,100,000	10,100,000
Ending Cash Balance	6,963,673	6,964,059	7,414,159	30,060,799	30,065,627	-	-	19,710,934	43,110,934	41,510,934	39,910,934
(-) Encumbrances	-	-	-	-	-	-	-	-	15,000	15,000	15,000
Unencumbered Balance	6,963,673	6,964,059	7,414,159	30,060,799	30,065,627	-	-	19,710,934	43,095,934	41,495,934	39,895,934

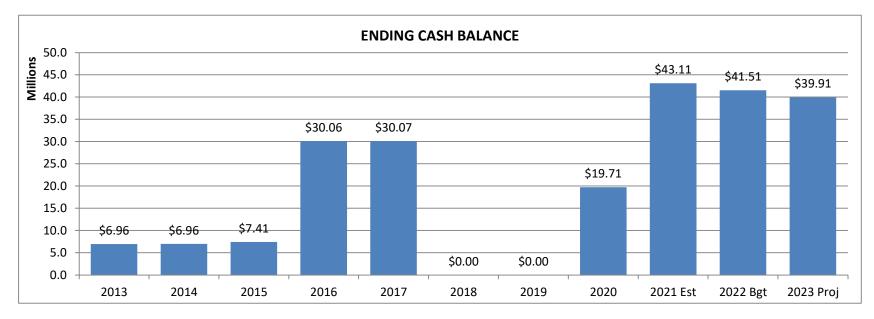
Notes

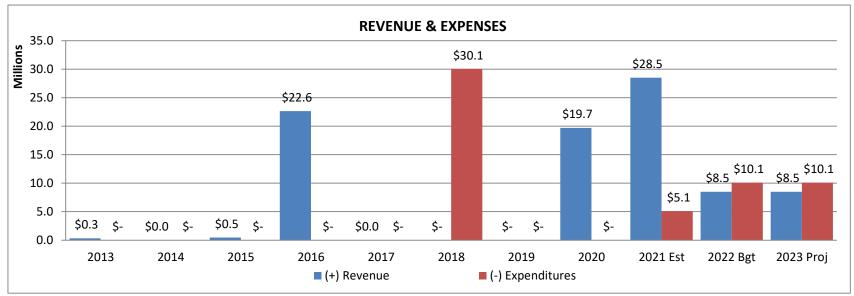
The covenants and balance requirements around a sales tax stabilization fund were eliminated with the 2016 sales tax bond refunding and it was repurposed as a reserve account. In 2016, the fund absorbed the balance of the Debt Service Reserve Fund and received a \$7.8M influx from undivided sales tax. In 2018, it was combined with the Undivided Sales Tax fund for the sake of simplifying reserve accounts, only to have the new combined balance returned to this fund for accounting purposes in 2020.

The fund receives sales tax minus stadium construction debt monthly from our bond trustee, and transfers reserves to the other Riverfront-related funds for operations and debt (all as increases and decreases in revenue). The annual property tax rebate and financial consulting services post as expenses to this fund. The 2021 estimate includes the return of \$17M in project advances to the fund. 2022 assumes less strong sales tax performance and a potential increase to the property tax rebate (a formal recommendation for which will come in November).

The balance of this reserve will not match the sales tax model balance because the model includes the balance of this fund, as well as both stadium operating and capital reserve funds.

Fund 946-012 Sales Tax Reserve





Fund 946-014 Ballpark Capital Reserve

Dept/s Stadiums

Sources Sales tax, interest

Uses Capital repairs and maintenance at Great American Ball Park

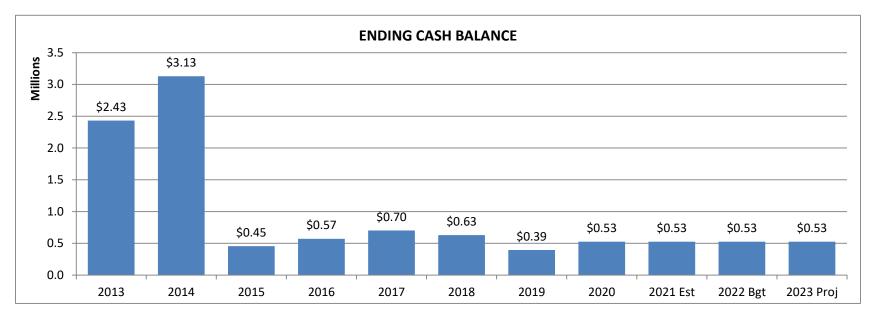
ORC Section 5705.09 (F) A special fund for each class of revenues derived from a source other than the general property tax, which the law requires to be used for a particular purpose

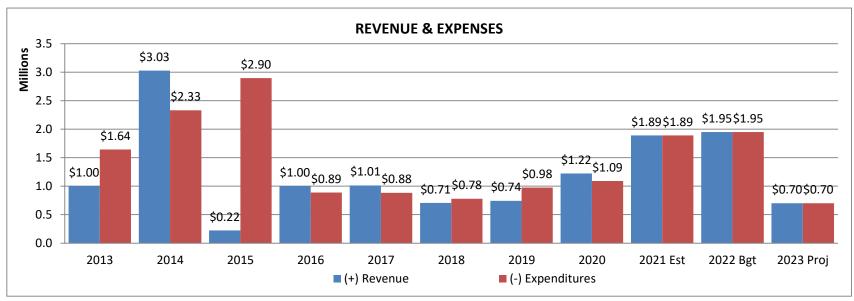
	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	3,072,723	2,432,267	3,128,242	454,928	570,726	701,435	628,369	393,945	525,293	525,259	525,259
(+) Revenue	1,003,601	3,028,328	222,194	1,004,709	1,013,286	706,492	742,192	1,222,877	1,890,000	1,950,000	700,000
(-) Expenditures	1,644,057	2,332,354	2,895,507	888,911	882,577	779,557	976,616	1,091,530	1,890,034	1,950,000	700,000
Ending Cash Balance	2,432,267	3,128,242	454,928	570,726	701,435	628,369	393,945	525,293	525,259	525,259	525,259
(-) Encumbrances	787,776	1,971,923	176,256	131,139	116,534	572,098	120,000	525,252	120,000	120,000	120,000
Unencumbered Balance	1,644,491	1,156,319	278,672	439,587	584,901	56,271	273,945	41	405,259	405,259	405,259
% of Expenditures	100.0%	49.6%	9.6%	49.5%	66.3%	7.2%	28.1%	0.0%	21.4%	20.8%	57.9%
Employees	-	-	-	-	-	-	-	-	-	-	-

Notes This fund receives the lease-required \$1.0 million deposited annually to pay for capital repairs and maintenance at the ballpark. The contribution fell to \$700,000 in 2018 to offset debt issued in 2017 for energy improvement projects at the ballpark. In 2014, there was an advance of the 2015 deposit in order to complete projects in time for the July 2015 All Star Game. There was also an additional \$1.0 million deposited to fund the seat replacement project at the stadium. In 2014-2016 there was some revenue associated with the seat replacement project (recycling, auctions, etc.).

For 2020, to protect the integrity of a major Hamilton County investment, after 16 years, the Ballpark was in need of a multi-year painting project and more substantial concrete and waterproofing repairs. The decision was made to invest more than the routine \$700,000 in capital funding so we could maintain the infrastructure and preserve the County asset. The 2022 budget is a continuation of this plan.

Fund 946-014 Ballpark Capital Reserve





Fund 946-017 Banks TIF Debt

Dept/s Stadiums

Sources Tax Increment Financing (TIF) Revenue: property tax revenue increases in The Banks neighborhood diverted to the development project.

Uses Repayment of the Urban Redevelopment Loan and the TIF bonds issued to fund Phase 3A of The Banks project

ORC Section 5705.09 (F) A special fund for each class of revenues derived from a source other than the general property tax, which the law requires to be used for a particular purpose

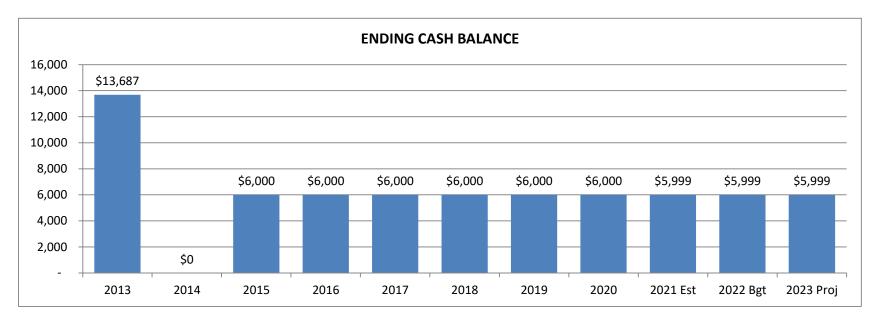
	2013	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Proj
Beginning Cash Balance	13,687	13,687	-	6,000	6,000	6,000	6,000	6,000	6,000	5,999	5,999
(+) Revenue	13,687	-	1,210,842	2,009,954	2,331,661	2,006,641	2,002,208	2,000,471	2,002,032	2,001,689	1,999,270
(-) Expenditures	13,687	13,687	1,204,842	2,009,954	2,331,661	2,006,641	2,002,208	2,000,471	2,002,033	2,001,689	1,999,270
Ending Cash Balance	13,687	-	6,000	6,000	6,000	6,000	6,000	6,000	5,999	5,999	5,999
(-) Encumbrances	-	-	-	-	-	-	-	-	-	-	-
Unencumbered Balance	13,687	-	6,000	6,000	6,000	6,000	6,000	6,000	5,999	5,999	5,999
% of Expenditures	100.0%	0.0%	0.5%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%
Employees	-	-	-	-	-	-	-	-	-	-	-

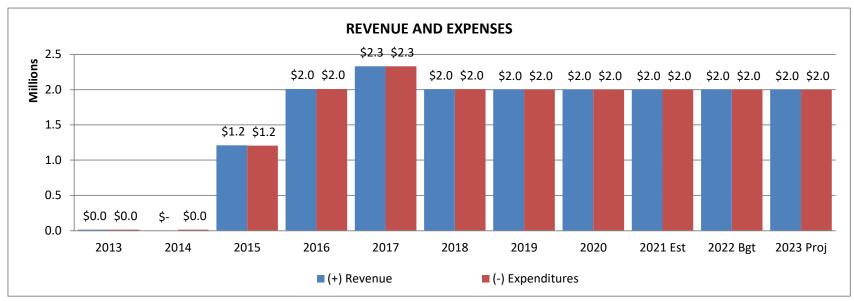
Notes

TIF revenues collected by the City of Cincinnati are used to make debt service payments. Urban Revevelopment Loan (URL) payments began in 2010 and the TIF bonds were issued in 2015, which is the reason for the increase in both revenues and expenses in that year. In 2010-2014, only fees were due for the URL payment. It increased to principal and interest in 2015.

The URL loan (~\$640K annually) ends in 2024. The TIF bonds (~\$1.36M annually) run through 2044.

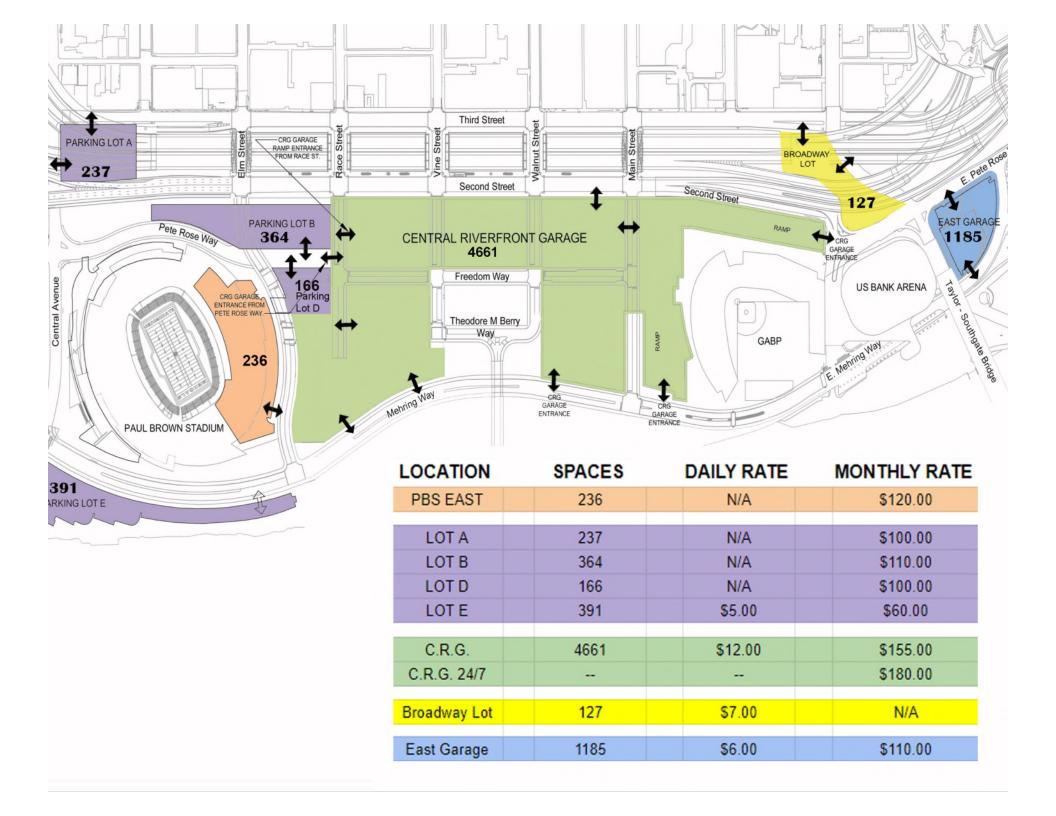
Fund 946-017 Banks TIF Debt







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BOARD OF COMMISSIONERS Stephanie Summerow Dumas Alicia Reece Denise Driehaus

County Administrator

Todd B. Portune Center for County Government, Room 603 138 East Court Street, Cincinnati, OH 45202-1226

> Phone: (513) 946-4400 TDD/TTY: (513) 946-4719 www.hamiltoncountyohio.gov

COUNTY ADMINISTRATOR Jeff Aluotto (513) 946-4436

To: Board of County Commissioners

From: Jeff Aluotto, County Administrator

Cc: John Bruggen, Assistant County Administrator for Budget & Finance

Holly Christmann, Assistant County Administrator

Subject: County Administrator's 2022 Capital Improvement Plan

Date: October 26, 2021

2022 Capital Plan Approach

The 2022 capital plan continues to look broadly at capital needs of all County facilities and programs. In an effort to create a more efficient plan, we have worked with County Facilities to enter all project requests into their building management system, whether the project will ultimately be managed by County Facilities or not (for example, some projects may be managed by EMA, Telecommunications, etc.). The result is a bigger, but more comprehensive, index of projects, presented by priority levels. This is intended as a first step toward taking advantage of existing, internal processes to better manage our capital assets. As part of this re-engineering process, the presentation is intentionally less detailed, without regard to funding sources and timelines, to keep the focus on operational impacts of the projects themselves.

Our next step will be creating a capital planning team from a cross-section of county departments to make recommendations on projects to advance during 2022. Recommendations from the work group will be presented to the Commissioners in the first quarter of 2022, along with funding sources.

Projects that have advanced via the plan in 2020 and 2021, including projected funding levels and sources, are included at the end of this memo.

Board Action Needed

Board action on the CIP when it is brought forward via legislation later in 2021 entails approval of a plan. For 2022, that plan includes general acknowledgement of County Facilities' recommended critical projects (as defined below) which are included in the General Fund Operating budget; as well as an understanding of the universe of other potential projects and recognition that additional project recommendations will be brought forward in 2022 according to the process defined below.

Critical Maintenance Needs

In addition to large capital projects, County departments have identified \$158.0 million in smaller projects within County buildings. Underfunding of preventative maintenance has led to the County responding to failures and costly repairs as systems reach critical failures. The 2022 budget includes \$3.0 million in funding for the most critical deferred maintenance needs within County buildings. In prior years, these needs have been appropriated as systems reached critical failures during the year. The 2022 budget addresses this by providing for the County's top critical maintenance repairs to hopefully avoid system failures. County Facilities has determined the most critical maintenance needs for 2022 to be:

1.	A&D Annual Façade Monitoring Assessment	\$19,000
2.	800 Broadway Annual Façade Monitoring Assessment	\$48,000
3.	800 Broadway Sub-Basement Storage Platform Structural Repairs	\$78,500
4.	Courthouse Annual Façade Monitoring Assessment	\$27,500
5.	Courthouse Arc Flash Hazard Mitigation	\$375,000
6.	Courthouse Brass Entry Door Repairs	\$390,000
7.	Portune Center City Ordinance Façade Assessment	\$25,000
8.	Portune Center Basement Concrete Beam Restoration	\$103,000
9.	Portune Center Arc Flash Hazard Mitigation	\$243,000
10.	230 E 9th Taft Law Center City Ordinance Façade Assessment	\$25,000
11.	230 E 9th Sump Pump and Drain Replacements for Sub-Basement	\$120,000
12.	Justice Center Ongoing Cell Door & Frame Replacements	\$274,000
13.	Justice Center Underground Fuel Tank Replacement	\$223,000
14.	Justice Center Germicidal Unit Replacements in the Medical Pod	\$189,000
15.	Communications Center Asphalt Resurfacing	\$210,000
16.	Plumbing System Condition Assessments	\$50,000
17.	Other Departments Requests – Project List TBD	\$600,000

The remainder of this document focuses on how additional recommended projects will be brought forward, in 2021, for Board consideration and approval. It is important to note that Board approval of the CIP does not create expenditure authority or allocate financing for a given project. Each project will be brought before the Board individually for budget appropriation and financing before proceeding.

Project Funding

Recommended Projects will be funded from three potential sources:

- 1. Existing general fund earmarks
- 2. Existing debt capacity
- 3. Other one-time sources

Current Capital Plan Projects

This report does not include current capital projects previously approved by the Board. County Facilities provides a monthly report for their ongoing capital projects, the most recent of which is attached.

Capital Plan Development

The following pages summarize the projects included for review in the County Administrator's 2022 Capital Improvement Plan (CIP). The 2022 CIP groups projects according to priority ranking. These priorities are as follows:

- A. **Improved Work Environment** projects that improve to the finishes and furniture of employee work areas.
- B. **Service Enhancement** projects that improve and/or maximize operational efficiencies when providing services. This priority would include activities such as the implementation of master plan, space plan recommendations and/or replacement of technological systems that improve operational processes.
- C. **Energy Savings** projects that contain a Return on Investment (ROI) by reducing annual operating energy costs once implemented. This would include lighting, equipment, or operational changes that result in reduced electricity, natural gas, or water usage.
- D. **Business Continuation** proactive and preventative maintenance projects that identify the replacement of critical operation systems before a major failure occurs. These projects are recommended to avoid interruption of services or building closures. These include the replacement of major heating and cooling equipment, electrical distribution systems, etc.
- E. **Life Safety/ADA** repairs or improvements that have been identified by emergency, safety and/or accessibility professionals.
- F. **Code Related** repairs, replacements, or improvements that have been identified by building officials, fire inspectors, regulatory agencies, and/or code consultant professionals.
- G. **Security** repairs or improvements that have been identified by security and/or risk professionals.
- H. **Lease Requirements** projects that are identified as part of a contractual obligation within a lease agreement for a piece of property or use of equipment.
- I. **Disaster Recovery** projects that help to prevent or recover from a disaster.

Please do not hesitate to contact me with any questions concerning this document and the upcoming CIP review process.

Capital Imporvement Plan Project Funding, 2020-21

		Funding	Status			
Project	Cost	Source	10/1/2021	2020	2021	2022
Performance Contracting, Phase 6	14,731,226	Cash/Debt	Execution	6,000,000	6,600,000	2,131,226
Portune Center Elevators/Lobby	1,400,000	Cash	Design	222,000	1,178,000	-
Patrol Headquarters Furnace	217,000	Cash	Design	38,000	179,000	-
Courthouse Air Handling	280,000	Cash	Bidding	37,500	242,500	-
Justice Center Fire Alarm	2,200,000	Cash	Design	-	1,500,000	700,000
Telephone System Upgrade	1,200,000	Grant	Execution	-	1,200,000	-
Juvenile Youth Center Roof	1,840,000	Cash	Design	-	1,000,000	840,000
Courthouse Painting/Plastering	1,000,000	Cash	Execution	-	1,000,000	-
Electronic poll books	717,550	Cash	Complete	-	717,550	-
Court of Appeals Floor/Furnishing	619,000	Cash	Design	-	619,000	-
Courthouse Building Automation	1,578,000	Cash	Pre-design	-	600,000	978,000
800 Broadway Fire Alarm	640,000	Cash	Design	-	320,000	320,000
911 Center Lobby	200,000	Cash	Design	-	200,000	-
Panic Alarm Systems	140,000	Cash	Design	-	140,000	-
800 Broadway Access Control	75,000	Cash	Complete	-	75,000	-
Portune Center Air Compressor	61,000	Cash	Bidding	-	61,000	-
Auditor Carpet	60,000	Cash	Execution	-	60,000	-
Justice Center Loading Dock Lift	60,000	Cash	Bidding	-	60,000	-
EMA Siren Radio Maintenance	50,000	Cash	Execution	-	50,000	-
Justice Center Access Control	50,000	Cash	Execution	-	50,000	-
Court Management System Assessment	25,500	Cash	Execution	-	25,500	-
Court of Appeals Tablets	15,000	Cash	Contracting	-	15,000	-
Clerk Auto Title Office	430,000	Cash	Pre-design	-		430,000
				6,297,500	13,975,000	5,399,226

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CIP Projects

Priority by Rank 12-Oct-21 - 12:04 PM



Project Type = CIP All Rankings (Recommended, Neutral, Not Recommended, and N/A) All Priorities

PAGE 1 PAGES REFRESH REPORT

Records 1 to 45 of 45

SAVE MODIFY COLUMNS

Priority I - I. Disaster Recovery

Rank - Neutral

Project No	Project Name	Basic Cost
19-EMA-2378-1976	SIREN SYSTEM UPGRADE	\$216,002.00
DELETE	Our current CompuLert™ NEXGen mass notification platform runs on a computer Windows 7. Microsoft ended mainstream support for Windows 7 on January 13, 2 end until January 14, 2020. We need to stay ahead of these software support issusceptible to outside influences into our public safety warning system.	2015, but extended support won't
Description	This CompuLert™ NEXGen system would allow EMA personnel to activate the all anywhere, safely and securely. Using secured VPN access, we can activate our sor tablet. This would allow for quicker notification to the public resulting in lives safely.	sirens from a smart phone, laptop
	The last update to the alerting system currently in use was 2010.	
	We also need to tune the siren radios.	
	We also need to fix antenna wires for sirens.	

1 Records for Rank 2 \$216,002.00

1 Records for Priority I \$216,002.00

Priority G - G. Security

Rank - Recommended by HCFD

USTICE CENTER EMERGENCY POWER SYSTEM RE	\$1,573,318.44
August 2020, Duke Energy Performed an Electrical shutdown at the Justice Coquipment that had failed earlier in the year. During this shutdown, County Facilitertified electrical service company to perform the annual Preventative Maintena mergency Electrical Power System. The vendor's findings included that the systemal components of the main electrical switchgear and automatic backup power replacement parts are becoming more difficult to obtain. The existing system building. This means that as of 2020 this system is 35 years old. County Faciliervices from its Electrical Engineering firm, which recommended the system to be	ties procured the services of a noe on the Justice Center tem was in good order, but the ver transfer switch were obsolete in is original to the construction of illities obtained assessment
UVENILE YOUTH CENTER SECURITY CAMERA SY	\$700,000.95
his building's system has exceeded its life expectancy. The current security can ideo resolution is poor in comparison to today's technology which at times creat idividuals at times. The security camera control system and recording infrastruc	te difficulty in positively identifying
ORTUNE CENTER VICON VAX DOOR ACCESS SYS	\$162,485.44
he existing door access system is obsolete and needs replaced. The system is inger readily available. The request involves replacing the "head end" control pa etwork switches, and install new operating system. The existing physical door h	anels, replace/install new POE
30 WHT LAW CENTER VICON VAX DOOR ACCESS	\$40,990.00
he existing system is obsolete and needs replaced. System is failing routinely a vailable. The request involves replacing the "head-end" control panels, replace nd install new operating program.	
o e rate o L t i i i i i i i i i i i i i i i i i i	August 2020, Duke Energy Performed an Electrical shutdown at the Justice C pulpment that had failed earlier in the year. During this shutdown, County Faciliar tiffied electrical service company to perform the annual Preventative Maintena mergency Electrical Power System. The vendor's findings included that the systemal components of the main electrical switchgear and automatic backup power replacement parts are becoming more difficult to obtain. The existing system is building. This means that as of 2020 this system is 35 years old. County Factorices from its Electrical Engineering firm, which recommended the system to DVENILE YOUTH CENTER SECURITY CAMERA SY has building's system has exceeded its life expectancy. The current security cardeo resolution is poor in comparison to today's technology which at times creatividuals at times. The security camera control system and recording infrastructor DRTUNE CENTER VICON VAX DOOR ACCESS SYS he existing door access system is obsolete and needs replaced. The system is appear readily available. The request involves replacing the "head end" control patework switches, and install new operating system. The existing physical door has available. The request involves replaced. System is failing routinely available. The request involves replacing the "head-end" control panels, replace

4 Records for Rank 1 \$2,476,794.83

Rank - Neutral

Marik - Neutrai		
Project No	Project Name	Basic Cost
19-SHF-1100-1993	SHERIFF'S OFFICE JAIL MANAGEMENT SYSTEM	\$3,859,887.09
Description	The current JMS was installed in 1998. It is an antiquated system that is not user that are required to enter data call for several employees to enter the same data once data is entered it should populate the next steps. This will also provide uniff Currently, there is very few standardized entry fields and data is entered by DEC differently.	multiple times. In an ideal world, ormity across the system.
19-SHF-1100-1994	SHERIFF'S OFFICE RECORDS MANAGEMENT SYST	\$2,543,474.85
DELETE!		

Report Output Page 2 of 5

Description

The Sheriff's Office is requesting to implement a new Records Management System (RMS). The Sheriff's Office does not currently have a RMS system. Therefore, the hundreds of databases in the Sheriff's office do not communicate with each other and creates work duplication. These improvements were recommended through a consulting study performed by Greenwood and Streicher LLC.

19-ADM-1100-1997

SHERIFF'S OFFICE MUGSHOT REPLACEMENT

\$530,838.00



The Sheriff's Office is currently implementing a new mugshot system. The Sheriff's Office implemented a mugshot system in 2005 that does not operate on Windows 7. This improvement was recommended through a consulting study performed by Greenwood and Streicher LLC.

19-COM-0800-2014

COMMUNICATIONS CENTER CORE NETWORK UPGRA

326 093



Our computer network consists of firewalls, switches and routers that are antiquated and need to be upgraded. These core network components continue to function but lack modern capabilities such as advanced intrusion detection leaving the County and all systems attached to our wide are network vulnerable to attack or hijack.

19-ADM-1100-2012

SHERIFF'S JAIL MANAGEMENT SYSTEM - HARDW

\$226.000.02



Description

The Hamilton County Sheriff's Jail Management System (JMS) needs to be replaced. The current system has been in place for over 6-years. The implementation of a data replication server will reduce the risk of data loss due to hardware or software failure along with the associated downtime. The current system utilizes data backups and transaction logging to minimize any data loss due to a hardware or software failure; however, the associate system downtime necessary to fully recover may exceed the tolerance of the Hamilton County Sheriff's Office and the community. It is unlikely that this hardware will be used in the replacement JMS system; however, the Hamilton County Sheriff's staff will look to reuse it elsewhere.

5 Records for Rank 2 \$7,486,293.32

9 Records for Priority G \$9,963,088.15

Priority F - F. Code Related

Rank - Recommended by HCFD

Project No	Project Name	Basic Cost
22-FAC-0800-930	800 BROADWAY EXTERIOR WALL SYSTEM REPAIR	\$19,109,515.27
Description	Repairs to the exterior of the building are needed due to the age and deterioration and severe corrosion of the angle steel around the low rise section only. The ang stone and decorations in place. This condition was found during the 2016 facade and exterior stone repairs were made. The facade needs repaired to keep a seal additional stones from falling loose from the building. Some minor repairs and tuc for the facade on floors 7 through 16 by the Facilities Structural Engineering Part project also includes bringing the building into compliance with OSHA's updated in	ple steel is holding the exterior assessment after some cracks ed envelope and prevent expointing is being recommended ner, THP Limited, Inc. This
22-FAC-1000-1983	COURTHOUSE ROOF AND FACADE REPAIRS	\$10,764,586.56
Description	In 2016 THP Limited, Inc. conducted a building condition assessment of the Courbuildings roofs, 6th floor windows, and stone façade. THP has recommended sevimplemented starting in 2019. Compliance with the City of Cincinnati Façade Ord project no later than 2025 as long as deterioration rates do not increase. Some or recommendations include replacement of the temporary corner roofs with permai with the exception of Roofs 5, 6 & 10, and tuck-pointing/resealing of all exterior by various roof, wall and window leaks are one of the major contributors to the quick throughout the building. This project also includes bringing the building into comportection requirements.	veral repairs that should be linance is expected to initiate this f the more extensive repair nent solutions, Replace all roofs rick, terra cotta and stone. The cotta deterioration of the plaster work
22-FAC-0138-1987	PORTUNE CENTER FACADE REPAIRS	\$4,377,059.54
Description	In 2018 THP Limited, Inc conducted a building condition assessment of the Coun included all of the buildings roofs, ledges, gutters, windows, and brick facade. TH repairs that should be implemented starting in 2019. Some of the more extensive tuckpointing/resealing of all exterior brick and windows. This also includes repain facade. This project includes bringing the building into compliance with OSHA's urequirements.	IP has recommended several repair recommendations include ting all surfaces of the buildings
22-FAC-0222-1990	ALMS & DOEPKE FACADE REPAIRS	\$3,996,214.21
Description	In 2017 THP Limited, Inc conducted a building condition assessment of the Alms included all of the buildings ledges, gutters, windows, and stone facade. THP has that should be implemented starting in 2019. Some of the more extensive repair tuckpointing/resealing of all exterior brick and stone. This project also includes compliance with OSHA's updated fall protection standards.	s recommended several repairs recommendations include
22-FAC-1100-2108	JUSTICE CENTER FACADE REPAIRS	\$3,690,074.42
Description	In 2020 Facilities obtained services from THP Limited to conduct a façade condition envelope. In 2021 Facilities also had THP conduct an assessment of the building OSHA's updated fall protection requirements. This project includes recommendate façade deterioration and implement safety devices to bring the building into compregulations.	to evaluate the compliance with tions to repair multiple building

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22-FAC-1000-2115	COURTHOUSE CRITICAL FACADE REPAIRS	\$260,000.57
Description	In 2021 the latest City Ordinance Façade Condition Assessment was performed by Facilities Struct Engineering firm, which found critical areas of façade needing to be temporarily patched and repair unstable façade members.	
22-FAC-0222-2113	ALMS & DOEPKE CRITICAL FACADE REPAIRS	\$81,000.00
Description	In 2021 the latest City Ordinance Façade Condition Assessment was performed by Facilities Struct Engineering firm, which found critical areas of façade needing to be temporarily patched and repair unstable façade members.	
22-FAC-0800-2114	800 BROADWAY CRITICAL FACADE REPAIRS	\$70,000.38
Description	In 2021 the latest City Ordinance Façade Condition Assessment was performed by Facilities Struc Engineering firm, which found critical areas of façade needing to be temporarily patched and repair unstable façade members.	
8 Records for Rank 1		\$42,348,450.95

• Records for Rank 1

8 Records for Priority F \$42,348,450.95

Priority E - E. Life-Safety/ADA

Rank - Recommended by HCFD

Project No	Project Name	Basic Cost
22-FAC-1000-1338	COURTHOUSE EMERGENCY POWER SYSTEM CODE C	\$3,387,062.33
Description	A code compliance study was performed by ThermalTech Engineering July 14, 2 emergency power system has become obsolete and many areas do not meet cui difficult to find. If parts become unavailable and an inspection takes place, the cobrought up to current code.	rrent code. Parts are becoming
22-FAC-0230-1857	230 E 9TH TAFT LAW CENTER FACADE REPAIRS	\$2,232,454.26
Description	In 2016, THP Limited Inc. conducted a building envelope assessment of the Willi the North face of the building started to show signs of deterioration near the roof several deteriorating areas on all elevations of the building that require attention. building repair be implemented at one time to stop water infiltration into the morta phased repair plan is not recommended with the issues found by THP. Further decause spalling of brick and damage to interior areas due to an increase of water bringing the building into compliance with OSHA's updated fall protection require	line of the building. There are THP is recommending a full ar joints and window frames. A elay of repairs are expected to infiltration. This project includes
22-FAC-0250-976	250 WHT FACADE REPAIRS	\$458,541.05
Description	In 2006, the County's Structural Engineering partner, THP Limited, conducted a bassessment due to water infiltration into the building on the basement and first flowas conducted in 2011 due to the condition worsening, which resulted in \$189,00 Each time it rains a corner office on the first floor has water running down the water phone switch was relocated to the basement of 250 WHT. The basement shot to prevent loss of the phone and network systems.	oor levels. A second assessment 00 in additional repairs identified. Ils. Due to the sale of 237 WHT

3 Records for Rank 1 \$6,078,057.64

Rank - Neutral

Project No	Project Name	Basic Cost
19-EMA-2378-1982	EMERGENCY OPERATIONS CENTER UPS REPLACEM	\$78,002.00
DELETE	Reason for this request is to replace the current UPS for the EOC. It is almost to this in fall/winter of 2019. It is important that the Emergency Operation Center car	
19-EMA-2378-1981	EMERGENCY OPERATIONS CENTER EQUIPMENT	\$30,002.00
DELETE	The reason for this request is that some of the equipment is near the end of year really important that the equipment works in the Emergency Operations Center do company that has done the work is going to come in a look at what parts we should least 4-5 years by getting spare components to replace, because parts are not	uring an emergency. AVI the uld have for spares. Trying to get

2 Records for Rank 2 \$108,004.00

5 Records for Priority E \$6,186,061.64

Priority D - D. Business Continuation

Rank - Recommended by HCFD

7 Manne Medoninine		
Project No	Project Name	Basic Cost
22-FAC-1000-1984	COURTHOUSE WINDOW REPLACEMENTS	\$5,905,604.41
Description	The existing windows are original to the construction of the Courthouse, which coglass and can be opened. The ability to open the windows cause an imbalance to that make it very difficult for the equipment to keep the spaces at the desired tem	the heating and cooling systems

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very energy inefficient compared to today's new technologies. RENOVATION OF DOG WARDEN FACILITY 19-ADM-HCPA-2002 \$4,000,000.00 ion in order to continue providing an pdate to reflect current assessment? 22-FAC-0222-2116 ALMS & DOEPKE FOUNDATION REPAIRS \$3,120,000.85 In 2021 an investigative study was performed by the Facilities Structural Engineering firm to identify the cause of water infiltration into the Basement level on both the North and South walls inside the building. Limited excavation efforts along the foundation walls, uncovered that the foundation block mortar joints have failed and there is no Description existing water protective barrier in place. This project would excavate around the foundation, repair the mortar joints, install a waterproofing membrane and install a new underground foundation drainage system to divert water away from the foundation. 19-COM-0230-2015 TELEPHONE UPGRADES 230 E. 9TH ST. \$535,838.00 mployees located at the Justice Center, County Administration Note funded via CARES Act is project only includes the back end components, no user handset

4 Records for Rank 1 \$13,561,443.26

🔰 Rank - Neutral

Project Name Project No Basic Cost 19-ADM-4700-2005 VOTING MACHINES AND TABULATION EQUIPMENT \$13.000.000.02 Implement new voting equipment and tabulation software (ballot design software, scanners, printers, PCs, ADA voting units, tallying and result reporting software). All new equipment/software will be certified and approved for usage by the Ohio Board of Voting Machine Examiners and Secretary of State. Description The current voting equipment and tabulation software was purchased in 2006 and will soon be reaching the end of its operational life. The majority of Ohio counties are in similar positions related to the obsolescence of their voting equipment. 19-ADM-0138-1999 AUDITOR FINANCE SYSTEM REPLACEMENT \$7,000,000.00 This project will update the 18 year old accounting system used County-wide and will ensure the system continues Description to be reliable and supportable. An upgrade/replacement will allow the County to obtain efficiencies through integrated Auditor and Treasurer functions, as well as capital asset and payroll module options. 19-ADM-0138-2001 RECORDER'S OFFICE CASHERING SYSTEM REPLA \$2,000,000.00 This system has been in place since 2004 and had crashed in 2014. The current system was upgraded in 2014 to operate on Windows 7 computers and to prolong the life of the current system to ensure that it could operate until Description 2022. If the system were to fully crash, then the Recorder's Office would not be able to perform general operations. Replacing the system would eliminate these risks. 19-ADM-0138-1998 PLANNING AND DEVELOPMENT PERMIT SYSTEM \$1,650,000.00 To complete migration to enable use of new web-based software for processing all development permits. A newly implemented five percent technology fee will cover the costs of General Fund debt issued for this project. 19-ADM-4700-2004 VOTER REGISTRATION EQUIPMENT \$1,000,000.00 Replacement of voter registration system. Elections Systems and Software (ES&S) voter registration system was purchased in August 2004. The system is 13 years old and running on aging software. The Board of Elections has limited enhancements to those covered by the contractor or required by state and federal law. Due to the age of the system the vendor will eventually stop supporting the system. 22-COR-4477-2110 CORONER LABORATORY INFORMATION SYSTEM (L \$500,002.00

Note funding from project balance

e but with significant limitations. The process to less than stellar customer support from the proprietor, with interfacing laboratory instrumentation and

associated analytical software and lastly the inability to move to a paperless system.

6 Records for Rank 2 \$25,150,002.02

10 Records for Priority D \$38,711,445.28

Priority C - C. Energy Savings

Rank - Recommended by HCFD

Project No	Project Name	Basic Cost
22-FAC-0250-298	250 WHT WINDOW REPLACEMENT	\$746,886.69
Description	The existing aluminum windows which were installed in 1964 are original to the benergy inefficient compared to today's new technologies. The existing windows of imbalance in the heating and cooling system.	· ·

1 Records for Rank 1 \$746,886.69 Report Output Page 5 of 5

1 Records for Priority C \$746,886.69

Priority B - B. Service Enhancement

Rank - Neutral

Project No	Project Name	Basic Cost
19-ADM2011	BANKS PHASE 4	\$43,300,000.02
DELETE	To provide parking facilities and infrastructure for The Banks Phase 4 development.	
19-ADM-0138-TBT-201	0 BANKS PHASE 3C	\$39,100,000.02
DELETE	To provide parking facilities and infrastructure for The Banks Phase 3C developmer	nt.
19-ADM-0201-1995	PAUL BROWN STADIUM CAPITAL	\$33,246,400.02
DELETE	These are the items that are included in the 5 year capital plan for Paul Brown Stad	ium.
19-ADM-0138-TBT-200	8 BANKS PHASE 3A	\$29,285,000.02
DELETE	Expansion of the intermodel parking facility bounded by Freedom Way, Race Street (Lots 24). To provide additional parking facilities and infrastructure for The Banks Pt	
19-COM-2377-2013	COMM CENTER 800 MEGAHERTZ SYSTEM	\$25,387,934.00
DELETE	Upgrade the 800 Mhz system to allow for better coordination with the State of Ohio	MARCS system.
19-ADM-0138-TBT-200	9 BANKS PHASE 3B	\$15,300,000.02
DELETE	To provide parking facilities and infrastructure for The Banks Phase 3B development	nt.
19-ADM-0100-1996	GREAT AMERICAN BALLPARK CAPITAL	\$5,972,500.00
DELETE	These are the items that are included in the 5 year capital plan for Great American E	Ball Park.
19-COM-2377-1980	COMMUNICATIONS CENTER CAD SYSTEM	\$5,514,363.21
DELETE	The Computer Aided Dispatch system is the primary tool for dispatch and record ke operations in Hamilton County. This is mission critical equipment and the hardware to modern standards.	
8 Records for Rank 2		\$197,106,197.31

8 Records for Priority B \$197,106,197.31

Priority A - A. Improved Work Environment

Rank - Recommended by HCFD

Project No	Project Name	Basic Cost
22-FAC-0222-2106	JFS INTERIOR FURNISHINGS REDESIGN	\$13,000,000.00
Description	Redesign of the interior furnishings project from 2020 with modifications for staff standards for JFS.	spacing and to meet new
19-COM-0250-2016	250 WM HOWARD TAFT VOICEMAIL SYSTEM	\$139,262.00
DELETE	Upgrade voicemail system for 250 Wm. Howard Taft Rd. The last major update to General life expectancy is 5-8 years. Catastrophic failure would result in 6-8 week with communications within our organization.	

2 Records for Rank 1 \$13,139,262.00

Rank - Neutral

Project No	Project Name	Basic Cost
20-EMA-2378-2036	EOC UPGRADE	\$200,002.00
DELETE	This project is to upgrade the EOC with new equipment, because having issues upgrade will have equipment that can be worked on my more vendors, then the equipment is not being produced any more so we can not get parts.	• • •

1 Records for Rank 2 \$200	0,002.00
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3 Records for Priority A \$13,339,264.00

45 Total Records	\$308,617,396.02
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CAPITAL PROJECTS

Priority by Rank 12-Oct-21 - 12:00 PM



Project Type = CP All Rankings (Recommended, Neutral, Not Recommended, and N/A) All Priorities

Records 1 to 251 of 251

AGE 1

PAGES REFRESH REPORT

SAVE MODIFY COLUMNS

Priority H - H. Lease Requirements

Rank - Recommended by HCFD

Project No	Project Name	Basic Cost	
22-FAC-5035-863	RESURFACING/WINTON RD RECORD CENTER	\$521,509.87	
Description	RESURFACE DRIVEWAY, PARKING LOT, AND REPAIR STORM DRAIN AND DAM BEGINNING OF DRIVEWAY	MAGED CONCRETE AT	

1 Records for Rank 1 \$521,509.87

1 Records for Priority H \$521,509.87

Priority G - G. Security

Rank - Recommended by HCFD

Project No	Project Name	Basic Cost
22-FAC-0800-1548	800 BROADWAY DOOR REPLACEMENT	\$6,662,479.41
Description	This building system has reached its life expectancy.	
22-FAC-1100-2027	JUSTICE CENTER SECURE DOOR REPAIRS	\$4,079,204.10
Description	There an increasing amount of secured doors within the holding areas throughout the facili at the bottom of the doors and frames. Some of the cells have had to be put out of services can be obtained and welded into place by Facilities in-house Carpenters. This project is be of the doors with signs of rust and obtain a cost to replace the failing units before the holding be taken out of service for safety concerns.	s until special order frames eing requested to identify all
22-FAC-0800-1555	SECURITY CAMERA SYSTEM REPLACEMENT	\$396,130.78
Check with	Risk Mgmt re: security camera projects	
22-FAC-1100-1953	JUSTICE CENTER EXTERIOR OVERHEAD DOORS R	\$353,811.04
Description	Replace 6 overhead doors and equipment associated with the North and South sally ports are increasing to return the doors to their normal operation.	outside. Service repair calls
22-ADM-1100-1889	CJC SOUTH LOBBY SECURITY BOOTH REPLACEME This would replace the current guard desk in the CJC South Lobby with a new fully enclosed.	\$235,807.64
Description	a safe space for the afterhours security staff. It would also house space for the Security Of cameras and alarms in the lobbies of the south and north Justice Center lobbies. Security the lobby before and this would decrease the likelihood of that happening again. Estimated alternative measure of utilizing Sheriff Deputies to provide physical security for the Justice hours would come at an approximate cost of \$130,000/yr. per Deputy, per shift (second an Sheriff Deputies would be an annual recurring cost, which contrasts with the one-time cost (\$211,682.52).	ficers to be able to monitor staff has been assaulted in dusing 2021 rates: The Center south building aftered third shifts). Utilizing
22-FAC-2020-1319	JUVENILE YOUTH CENTER EXTERIOR CONCRETE	\$141,193.35
Description	An outdoor concrete slab has began to sink, which has caused the security lighting conduit within the slab.	t and wiring to be seperated
22-ADM-1100-2060	JUSTICE CENTER EXTERIOR SECURITY CAMERA	\$124,047.58
Description	1. Existing security cameras are at or beyond service life and are losing functionality. 2. The eastern perimeter of the CJC complex is deficient or void of security camera coverage. 3. Neplacement of failing security cameras will dramatically improve capabilities of deterring a activities that impact the safety of the public and County employees, and will aid in the propersonal property. 4. New installation and replacement of failing security cameras will dramatesponse times of law enforcement and first responders during emergencies.	New installation and nd detecting unwanted tection of County and
22-ADM-1000-2064	COURTHOUSE SECURITY CAMERA REPLACEMENT A	\$117,034.35
Description	1. Existing security cameras are beyond repair and have exceeded their service life. 2. Exilost partial functionality. 3. The main points of entry and plaza area of the Courthouse (alor deficient of appropriate security camera coverage. 4. Replacement and installation of secudramatically improve the County's abilities and capabilities in taking proactive measures to detect, delay, and deny unwanted activities.	ng Main Street) are severely irity cameras will
22-FAC-0222-1524	A&D EXTERIOR DOOR REPLACEMENT	\$116,638.13
Description	This building system has reached its life expectancy.	
22-ADM-1001-2062	JUSTICE CENTER PARKING LOT SECURITY CAME	\$84,287.75
	1. Existing cameras are at or near end of service life and are experiencing intermittent loss	of functionality. 2. Current

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Description	security camera coverage is deficient and does not provide the coverage necessary to detect or deter unw activities. 3. Response times to unwanted activities by after-hours security and Sheriff Deputies will be implicated security camera coverage will improve the County's ability to protect County and personal proporticles). 5. Increased security camera coverage will aid in reducing public foot-traffic in the JC parking logot-traffic equates to a lower risk of pedestrians being struck by a vehicle.	oroved. 4. erty (i.e.
22-FAC-2020-2085	JUVENILE YOUTH CENTER REAR ENTRANCE MOTO	\$75,236.64
Description	Rear entrance gate is currently a manual gate. To improve site security, a power/new gate motor feed aloraccess feed are desired to be installed at this gate to provide employees entering on this side after hours, means to access this entrance without leaving the gate open.	
22-FAC-5035-1737	RECORDS CENTER ACCESS CONTROL SYSTEM REP	\$63,007.92
Description	This building's system has reached its life expectancy.	
22-ADM-0138-1910	SECURITY LIGHTING STUDY	\$33,177.06
Description	Complete lighting study of all exterior buildings listed. Ensure that lighting meets or if possible exceeds mirrecommend standards. Ensure that lighting is also sufficient to have all exterior security cameras recording instead of B&W I.R. "night vision". Ensure that costs are included to conduct Historical Society review of alterations and energy impacts stud this will affect guaranteed savings from the large energy conservation project.	g in color

13 Records for Rank 1 \$12,482,055.75

Rank - Neutral

Project No	Project Name	Basic Cost
22-SHF-1100-2107	JUSTICE CENTER PLC SECURITY CONTROL SYST	\$1,809,287.60
Description	This PLC Security Control System provides the Sheriff's Office the ability to control a areas of the Justice Center. It controls electronic locks, sliding security doors, and elesystem has reached its life expectancy and is at capacity. During design planning of notified the County that the entire PLC system would have to be replaced before any could be added that need to be security controlled.	evators, etc. The current Stanley various projects in 2021, Stanley
22-SHF-1100-2091	JUSTICE CENTER MEZZANINE LEVEL SECURITY	\$1,229,183.47
Description	The Sheriff's Office would like to identify the impact of installing ODRC approved mean mezzanine levels from the top of the existing railing to the ceiling. The material that is example is Knotless N820H FR HTPP manufactured by InCord. This barrier would pump off from the mezzanine level to the concrete floor below into the day space area.	s used as a Basis of Design revent inmates from attempting to
22-SHF-1100-2029	JUSTICE CENTER STAFF INTERCOM SYSTEM REP	\$828,898.66
Description	The current intercom system used by staff throughout the facility which includes, elek failing. The last available spare parts have been installed to keep the system activate reported that once these parts fail the entire system could become non-functional.	
22-ADM-1000-573	RE-KEY COURTHOUSE	\$522,561.39
Description	The existing key control system at Courthouse is pieced together. The newly renovat plan, however the areas that have yet to be renovated are on four other separate key these four key systems can be easily duplicated at any hardware store. Past employe with the key and have not returned it. The building itself, as well as the County and personal property within it are not secure system and proper key distribution procedures need to be set in place.	y systems. Each of the keys in ees have left County employment
22-SHF-1021-1677	PATROL HQ CCTV SYSTEM REPLACEMENT	\$347,421.72
Description	The current system is beginning to experience failures and site coverage is very limit	ed to expansion over the years.
22-FAC-1000-2048	COURTHOUSE PARKING LOT SECURITY IMPROVEM	\$262,584.29
Description	To fully secure and prevent unauthorized access to the Parking and Loading Dock ar	reas.
22-PRB-0230-2080	230 E 9TH PROBATE COURT MAGISTRATES' LOB	\$170,266.60
Description	Current Magistrates lobby is completely insecure for employees and 5 judicial officers. Lobby needs to be secured and employees need a revised office area behind security glass. This project was submitted as a work request back in late 2020. John Nester met with me and Champlin architecture about the specifics. Since no funding source was available the project never made it past the discussion phase.	
22-FAC-1022-1654	SECURITY CAMERAS AND MONITORING	\$161,246.91
Description	Security Issues	
22-SHF-1021-1676	PATROL HQ ACCESS CONTROL SYSTEM REPLACEM	\$154,746.72
Description	Allow for the recording of information on whom and when an individual gains access facility. It would also allow for access to be restricted to authorized employees of spe	
22-AUD-0138-2109	PORTUNE CENTER EGRESS PATH TO MAIN STREE	\$145,490.45
	New emergency exit to the east of the building, through Clerk of Court's space, to allo	ow for an alternative exit out of

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Description	the building that is not concentrated to the Court Street area.	
22-FAC-1026-1655	SECURITY CAMERA-IMPOUND LOT	\$131,636.66
Description	Security Issues	
22-FAC-1033-1656	SECURITY CAMERAAVIATION	\$129,305.20
Description	Security Issues	
22-SHF-1100-2061	JUSTICE CENTER UPDATE SERVER RACKS IN CO	\$128,404.63
Description	I am looking at updating the current server racks located in our control rooms to a larger version to accommodate the newer equipment that has been installed. If you have any questions please call Captain Kyran Weithofer 946-6559. Thank you.	
22-COC-1000-2078	COURTHOUSE CLERK OF COURTS ROOM 113 SECU	\$124,242.25
Description	Seal up counter with bullet proof glass in Room 113. Create wall like rooms.	
22-PROB-0800-1903	800 BROADWAY SECURING OF PROBATION LOW R	\$111,810.03
Description	Secure the Probation Department Low Rise office area where probation officers' work spaces are located needed in order to prevent unescorted public individuals from entering these work spaces.	d. This is
22-COC-1000-1964	COURTHOUSE ROOM 315 PUBLIC COUNTER SECUR	\$96,801.06
Description	Existing security measures of the 315 public counter space area is vulnerable and needs security impro updates to for staff working with the public behind the counters. Please help to add walls with secured d multiple locations and change counter security measures when interfacing with the public.	vement oors in
22-LAW-1000-2063	COURTHOUSE LAW LIBRARY SECURITY CAMERAS	\$90,372.10
Description	The Law Library lacks security cameras and is a blind spot for courthouse security. The Law Library see patrons and attorneys meet with clients here, making safety an important concern for staff, patrons and courthouse in general. Additionally, the Law Library houses a valuable print and technology collection we better protected through installation of security cameras.	the
22-PRB-0230-2081	230 E 9TH PROBATE COURT MARRIAGE LICENSE	\$75,725.95
Description	Install door and security glass to separate court employees and cash drawer from the public.	
22-FAC-1021-1662	PATROL HQ -PARKING LOT PERIMETER LIGHTIN	\$74,003.83
Description	need additional lighting for enhanced security	
22-COC-1000-2077	COURTHOUSE CLERK OF COURTS ROOM 165	\$51,161.51
Description	Doors need to be secured in Bailiff's Room - 165.	
22-SHF-1100-1814	KEY CARD ACCESS - INFORMATION SYSTEM DOO	\$38,517.61
Description	The 3rd floor Network Computer room houses critical servers and need additional security features for out of this space.	loors in and
21 Records for Rank	(2	\$6,683,668.64

34 Records for Priority G \$19,165,724.39

Priority F - F. Code Related

Rank - Recommended by HCFD

Rank - Recomn	Tended by HCFD	
Project No	Project Name	Basic Cost
22-FAC-1100-2101	JUSTICE CENTER ROOF FALL PROTECTION COMP	\$2,532,177.72
Description	In 2017, the OSHA Rule for Walking Surfaces and Fall Protection was updated. In 2021 County Facilities conducted an assessment of buildings designated as high rise buildings. The assessment was performed by THP Limited and LJB, Inc. The implementation of this project would mitigate all identified risks associated with this new rule.	
22-FAC-1000-2100	COURTHOUSE ROOF FALL PROTECTION COMPLIAN	\$2,485,931.29
Description	In 2017, the OSHA Rule for Walking Surfaces and Fall Protection was updated. In 2021 an assessment of buildings designated as high rise buildings. The assessment was perf LJB, Inc. The implementation of this project would mitigate all identified risks associated	ormed by THP Limited and
22-FAC-0138-2098	PORTUNE CENTER ROOF FALL PROTECTION COMP	\$1,837,258.54
Description	In 2017, the OSHA Rule for Walking Surfaces and Fall Protection was updated. In 2021 an assessment of buildings designated as high rise buildings. The assessment was perf LJB, Inc. The implementation of this project would mitigate all identified risks associated	ormed by THP Limited and
22-FAC-0800-2102	800 BROADWAY ROOF FALL PROTECTION COMPLI	\$1,094,292.37
Description	In 2017, the OSHA Rule for Walking Surfaces and Fall Protection was updated. In 2021 an assessment of buildings designated as high rise buildings. The assessment was perf LJB, Inc. The implementation of this project would mitigate all identified risks associated	ormed by THP Limited and
22-FAC-2020-2103	JUVENILE YOUTH CENTER ROOF FALL PROTECTI	\$921,463.29
	In 2017, the OSHA Rule for Walking Surfaces and Fall Protection was updated. In 2021	County Facilities conducted

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Description	an assessment of buildings designated as high rise buildings. The assessment was performed by THP LLJB, Inc. The implementation of this project would mitigate all identified risks associated with this new run	
22-FAC-0230-2099	230 E 9TH TAFT LAW CENTER ROOF FALL PROT	\$771,967.71
Description	In 2017, the OSHA Rule for Walking Surfaces and Fall Protection was updated. In 2021 County Facilitie an assessment of buildings designated as high rise buildings. The assessment was performed by THP LJB, Inc. The implementation of this project would mitigate all identified risks associated with this new ru	_imited and
22-FAC-0222-2097 Description	ALMS & DOEPKE ROOF FALL PROTECTION COMPL In 2017, the OSHA Rule for Walking Surfaces and Fall Protection was updated. In 2021 County Facilitie an assessment of buildings designated as high rise buildings. The assessment was performed by THP L LJB, Inc. The implementation of this project would mitigate all identified risks associated with this new ru	_imited and
22-FAC-0800-1794 Description	800 BROADWAY EMERGENCY LIGHTING IMPROVEM In 2013, the Facilities MEP Engineering Partner, ThermalTech Engineering, was asked to conduct a light assessment throughout the building. After all the light fixtures were upgraded with energy efficient equip were a number of complaints through the building pertaining to too much light. This project is meant to a the lighting reconfigurations identified throughout the building during the assessment.	\$461,615.79 nting ment there
22-FAC-1000-528 Description	COURTHOUSE FACILITIES MAINTENANCE STAFF The workshop/office area for the Courthouse Maintenance Staff has no air ventilation. This area gets ve unbearable to work in. The only fresh air available is when the shop doors are open to the Sheriffs garagis not always the best due to the Sheriffs cars running in and out causing exhaust fumes to be taken into This causes an indoor air quality issue. To stop the loss of tools and supplies, the doors are kept closed until it gets too hot to work in.***Take out of plan per RWL 6/13/2013***	ge, but this air this area.
22-FAC-1000-814	COURTHOUSE ENTRANCE DOOR REFURBISHMENTS	\$361,870.92
Description	Brass entrance doors have pivots and closers that do not work correctly due to age, wear, and heavy us not readily available and some have to be custom made. Few service and repair companies available. Fup with maintenance and repair of these doors are causing opening difficulties for our employees and vi	ailure to keep
22-FAC-1100-1956	JUSTICE CENTER GERMICIDAL/HEPA UNIT REPL	\$175,402.98
Description	Replace germicidal/HEPA units in the following areas: intake, medical, and 2rd floor south admissions a have reached there life expectancy and could be upgraded to more efficient options.	rea. Units
22-FAC-1100-1609	UNDERGROUND FUEL TANK REPLACEMENT	\$150,314.41
Description	Underground tank has reached its life expectancy.	
22-FAC-2377-763	COMM CENTER ELECTRICAL DEVICE STUDY	\$116,965.52
Description	PROJECT SHOULD BE RE-ESTIMATED FOR 2016 TO INCLUDE DEVICE ID ONLY.	
22-FAC-1100-1954	JUSTICE CENTER UPGRADE BAS SYSTEM	\$107,280.44
Description	Upgrade current building automation system and controls in the building. The current system is outdated Obsolescence of the system could create a situation where the inmate housing area temperatures can maintained within State and Federal Regulations.	d.
22-FAC-1100-1586	SKYWALK STRUCTURAL ASSESSMENT	\$42,374.70
Description	The City of Cincinnati is required by state law to inspect all overhead bridges on an annual basis and princluding any improvement recommendations to the Owner. To be proactive in addressing any issues, a assessment should be performed on both skywalks attached to the Justice Center and a 10-Year mainted created.	structural
22-FAC-0138-875	PORTUNE CENTER EXTERIOR BUILDING ASSESSM	\$35,378.22
Description	Assess the condition of the building per City of Cincinnati Ordinance October 2016.	

16 Records for Rank 1 \$12,234,344.10

Rank - Neutral

Project No	Project Name	Basic Cost
22-SHF-1024-1875	PATROL HQ PROPERTY BUILDING FIRE PROTECT	\$226,465.77
Description	The Sheriff's Office is concerned with the legal issues of lost evidence should there building. This could taint any possible evidence as the chain-of-custody would most liany evidence not contained within its own security compartment not accessible to fire	ikely be challenged in court for

1 Records for Rank 2 \$226,465.77

17 Records for Priority F \$12,460,809.87

Priority E - E. Life-Safety/ADA

Rank - Recommended by HCFD

Project No Project Name Basic Cost	
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22-FAC-1000-947 Description	COURTHOUSE EMERGENCY GENERATOR Additional emergency power generator is needed to supply electricity for Boilers and Chillers in the ever failure. The new generator can also be used for peak shaving of electricity, lowering demand charges a energy costs by powering the Chillers used for air conditioning in the summer.	
22-FAC-0230-1541	230 E 9TH LAW CENTER FIRE ALARM REPLACEM	\$1,133,034.90
Description	This building system has reached its life expectancy.	, , ,
22-FAC-2020-1351	2020 ELIMINATE WATER PENETRATION AND RET	\$1,098,304.68
Description	In some areas Youth Center walls were improperly detailed during the original construction process. We initiated previous repairs that uncovered problems with mortar joints, caulking and cavity flashing. Ove become obvious that additional repairs are needed in various wall sections to eliminate ongoing brick a deterioation. Water is being trapped in wall cavities and bricks during freeze / thaw cycles causing dam left unchecked, will increase at an exponential rate.	/ater infiltration rtime it has and mortar
22-FAC-2020-1354	2020, REFURBISH 37 SHOWER ROOMS	\$858,265.18
	Youth Center Shower Rooms have pealing paint which constantly needs to be scraped and spot painted meet City of Cincinnati Heath Department requirements. Additionally, the existing wall surfaces continued growth that is difficult to control without using harsh chemicals. Residents are not allowed to hand chemicals that can not be injested without serious harm. Mold control chemicals do not fall into the saf applicable for resident use.	ually promote dle or use
Description	Mold control chemicals that are applied by the Youth Center custodial staff tend to cause nasal discomfort for Juvenile Court employees and residents in the area. Efforts to supplement POD ventilation are hampered because doors must remain closed and locked.	
	My expectation is that the Shower Room walls and ceilings will be cleaned of mold and pealing paint the covered with easy to clean mold resistant surfaces that can be maintained by residents.	nen coated or
22-FAC-1100-1610	REPLACE EMERGENCY POWER GENERATORS	\$842,953.56
Description	Generators are original to the building, which have reached their life expectancy.	
22-FAC-0800-627	ADA UPGRADES TO MEET TITLE I & II ADA RE	\$697,216.72
Description	To comply with Title I & II Requirements	
22-FAC-1000-1037	COURTHOUSE PLAZA REPAIRS	\$563,281.85
Description	Condition Assessment Project 06-CA100-1000. Recommendation ID 36.	
22-FAC-1000-1365 Description	FALL PROTECTION PIPE CHASES IN THE COURT COUNTY FACILITIES EMPLOYEES ARE ENTERING THE PIPE CHASES IN THE COURTHOUSE. I CLIMBING LADDERS WITH NO FALL PROTECTION. THERE ARE NO "D" RINGS OR TIE OFF POI AVILABLE.	
22-FAC-0800-1479	EQUIPMENT ARC FLASH HAZARD MITIGATION	\$502,009.21
	An equipment arc flash hazard study was completed in 2012. Several equipment switching areas were "DANGEROUS" in the 800 Broadway Building as a result. These areas have an arc flash energy poter 40 cal/cm2 and there is no safe PPE to protect workers from the arc flash hazard. The goal of this projengineer the hazard down to <40 cal/cm2 or the lowest level possible through electrical system modifications.	identified as ntial exceeding ect would be to
Description	The areas identified as dangerious are:	
	-800 BROADWAY:	
	FIRE PUMP 1 CONTROLLER; NORTH SUB SECTION; SOUTH SUB SECTION 2ND FL; SOUTH SU SOUTH SUBSTATION SEC B; UTILITY	B SECTION A;
22-FAC-1000-804	CONSTRUCTION BUDGET FOR ADA TITLE I & II	\$438,186.60
Description	To identify the public areas within the Courthouse that can be made more accessible as outlined in the II & III Guidelines.	2012 ADA Title
22-FAC-0222-1831	A&D CONSTRUCTION BUDGET FOR ADA TITLE II	\$436,401.74
Description	To support the study completed in December 2015. Items listed in the study are presently out of completed ADA Requirements.	liance with
22-FAC-2020-1637 Description	JUVENILE YOUTH CENTER UPPER PARKING LOT This wall is made of individual concrete bricks and the bricks are crumbling and falling apart. This wall replaced ASAP. I recommend that we go back with a poured concrete wall with drainage pipes. This is hazard.	
22-FAC-1100-1611 Description	REPLACE FIRE PUMPS	\$419,860.91
	Replace the main and backup fire pumps, since they have reached their life expectancy.	
22-FAC-0230-802	CONSTRUCTION BUDGET FOR ADA TITLE I & II	\$348,163.64

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Description	To support the study completed in December 2003 and updated in December 2015. Items listed in the state of presently out of compliance with Federal ADA Requirements.	tudy are
22-FAC-1000-1477 Description	EQUIPMENT ARC FLASH HAZARD MITIGATION An equipment arc flash hazard study was completed in 2012. Several equipment switching areas were in "DANGEROUS" as a result. These areas have an arc flash energy potential exceeding 40 cal/cm2 and to safe PPE to protect workers from the arc flash hazard. The goal of this project would be to engineer the to <40 cal/cm2 or the lowest level possible through electrical system modifications. The areas in the Courthouse identified as dangerious are: -COURTHOUSE: MSDA; MSDA SECTION B; MDSB; MDSC; MDSD; MDSE; MDSF (MDSB-2)	here is no
22-FAC-0250-1933	250 WHT PUBLIC SIDEWALK REPLACEMENTS	\$325.161.21
Description	Sidewalks around the property are showing signs of deterioration and are in need of replacement. This root include those that were replaced on the North side of the property that were replaced in 2017.	, -
22-FAC-0250-1851	250 WHT ADA ASSESSMENT UPGRADES	\$309,973.96
Description	Implement recommendations from GBBN's ADA assessment submitted in 2015.	
22-FAC-0138-1478	EQUIPMENT ARC FLASH HAZARD MITIGATION	\$225,614.59
Description	An equipment arc flash hazard study was completed in 2012. Several equipment switching areas in the abuilding were identified as "DANGEROUS" as a result. These areas have an arc flash energy potential ecal/cm2 and there is no safe PPE to protect workers from the arc flash hazard. The goal of this project wengineer the hazard down to <40 cal/cm2 or the lowest level possible through electrical system modificate. The areas identified as dangerious are: -ADMINSTRATION BUILDING: MAIN SWITCHGEAR	Administration exceeding 40 ould be to
22-FAC-1100-1480	EQUIPMENT ARC FLASH HAZARD MITIGATION-JU	\$161,336.77
Description	An equipment arc flash hazard study was completed in 2012. Several equipment switching areas were in "DANGEROUS" at the Justice Center as a result. These areas have an arc flash energy potential exceed cal/cm2 and there is no safe PPE to protect workers from the arc flash hazard. The goal of this project wengineer the hazard down to <40 cal/cm2 or the lowest level possible through electrical system modificate. The areas identified as dangerious are: -JUSTICE CENTER NORTH: EMERGENCY SWITCHGEAR; NORMAL SWITCHGEAR -JUSTICE CENTER SOUTH: EMERGENCY SWITCHGEAR; NORMAL SWITCHGEAR	ding 40 ould be to
22-FAC-0138-1862	PORTUNE CENTER ADA ASSESSMENT RECOMMENDA	\$153,042.79
Description	Implement the recommendations as listed in the GBBN 2016 ADA Study.	Ψ100,042.70
·	·	* * * * * * * * * *
22-FAC-0800-1669 Description	800 BROADWAY STAIRWELL RAILING It was found during a PERRP Audit that the current stairwell railings were 32-1/2" in height. It was recommended the PERRP Inspector for a standard height railing system of 42" in height be installed, containing a top raintermediate rail, and be able to withstand a load of at least 200 lbs. applied at any point in any direction.	ail,
22-FAC-0138-1500	PORTUNE CENTER STRUCTURAL BEAM RESTORATI	\$95,502.35
Description	Due to past water penetration along the front sidewalk down into the basement, the structural beam in th begun to spall. The spalling of concrete has been occuring behind the electrical switchgear and over top employee hallway. The leaking has been stopped, but rusting of the rebar will continue to grow over time more concrete to spall.	of an
22-FAC-0222-1789	ALMS & DOEPKE ARC FLASH HAZARD MITIGATIO	\$92,770.52
Description	A CMI Safety Inspection conducted in 2014 found that the Cooling Tower and Chillers 1 & 2 Electrical Diboth rated at an Arc Flash Hazard Category 4. The recommendation is to have this equipment re-engine mitigate this hazard to a category 2 or less.	
22-FAC-1100-801	CONSTRUCTION BUDGET FOR ADA TITLE I & II	\$87,428.36
Description	To identify the public areas within the Justice Center that can be made more accessible as outlined in the Title II & III Guidelines.	
22-FAC-0800-1876	800 BROADWAY SUB BASEMENT STORAGE AREA F	\$72,615.15
Description	During a Safety Inspection performed by the Department's Safety Consultant in July 2016 an issue was regard to Floor loading protection – (Switch Gear Room) – Floor loading capacity (in lbs/ft2 or lbs/in2) for storage area was not available or conspicuously marked.	
22-FAC-1021-1481	EQUIPMENT ARC FLASH HAZARD MITIGATION -	\$64,920.05
	An equipment arc flash hazard study was completed in 2012. Several equipment switching areas were in "DANGEROUS" at the Sheriff Patrol HQ as a result. These areas have an arc flash energy potential exce	

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	cal/cm2 and there is no safe PPE to protect workers from the arc flash hazard. The goal of this project would be to engineer the hazard down to <40 cal/cm2 or the lowest level possible through electrical system modifications.
Description	The areas identified as dangerious are:
	-SHERIFF PATROL HQ: MSB
22-FAC-2020-1430	JUVENILE YOUTH CENTER EXTERIOR BUILDING \$55,518.74
Description	No Building Envelope Assessment has been conducted on the building within the past 5 years. This project is required in order for the building envelope needs to be addressed in the 5-Year project plan.
22-FAC-3949-2057	ANIMAL SHELTER EMERGENCY EGRESS COMPLIAN \$50,808.31
Description	Risk Management performed a safety assessment on 8/11/20 and 8/12/20 and reported observable life safety issues with the existing facility involving issues with existing emergency egress doors and exit signage. A study is needed to assess the facility and provide recommended actions needed to address these concerns.
22-FAC-1100-1796	JUSTICE CENTER NORTH 2ND FLOOR RF-C1B AC \$47,054.59
Description	During the 2014 CMI Safety Inspection Return Air Fan C1B located on the 2nd floor raised mezzanine of the North Building has no safe method of access. CMI recommends a fixed ladder be installed to provide safe access.
22-FAC-1021-1427	EXTERIOR BUILDING ENVELOPE ASSESSMENT \$41,833.97
Description	No Building Envelope Assessment has been conducted on the building within the past 5 years. This project is required in order for the building envelope needs to be addressed in the 5-Year project plan.
22-FAC-0230-1423	EXTERIOR BUILDING ENVELOPE ASSESSMENT \$38,884.09
Description	No Building Envelope Assessment has been conducted within the past 5 years. This project is required in order for the building envelope needs to be addressed in the 5-Year project plan.
22-FAC-1100-1428	EXTERIOR BUILDING ENVELOPE ASSESSMENT \$38,762.96
Description	No Building Envelope Assessment has been conducted on the building within the past 5 years. This project is required in order for the building envelope needs to be addressed in the 5-Year project plan.
22-FAC-2377-1431	EXTERIOR BUILDING ENVELOPE ASSESSMENT \$36,857.66
Description	No Building Envelope Assessment has been conducted on the building within the past 5 years. This project is required in order for the building envelope needs to be addressed in the 5-Year project plan.
22-FAC-0800-1425	800 BROADWAY EXTERIOR BUILDING ENVELOPE \$36,340.40
Description	No Building Envelope Assessment has been conducted on the building within the past 5 years. This project is required in order for the building envelope needs to be addressed in the 5-Year project plan.
22-FAC-1021-1498	PATROL HEADQUARTERS ROOF FALL PROTECTION \$33,385.34
Description	Access to roof equipment, drains and around skylights presents a potential fall hazard to maintenance and other personnel. Flat roof perimeter has no parapet walls.
22-FAC-2377-1940	COMMUNICATIONS CENTER ELECTRICAL CONDITI \$28,899.96
Description	To conduct an Assessment of the existing electrical distribution system to ensure all mission critical electrical components are supported by the backup generator. Furthermore, this study is needed to ensure the backup generators themselves are still adequate and in good condition for continuing the operation of the facility during a power outage.
22-FAC-2377-1325	FALL PROTECTION \$24,697.60
Description	ROOF EQUIPMENT NEAR THE ROOF'S EDGE HAS NO FALL PROTECTION REQUIRED BY OSHA REGULATIONS. SEE ATTACHED SAFETY AUDIT FOR MORE DETAILS.
22-FAC-0223-1415	ENGINEER'S GARAGES ARC FLASH ASSESSMENTS \$23,274.63
Description	Arc Flash assessment and hazard analysis needed to determine potential arc flash incident energy levels for personnel protection and compliance with NFPA 70E.
22-FAC-0250-1497	250 WILLIAM HOWARD TAFT ROOF FALL PROTEC \$19,759.52
Description	Access to roof drains and roof equipment presents a potential fall hazard to maintenance and Environmental Services personnel. The flat roof sections have no parapet walls.
39 Records for Rank	k 1 \$13,249,501.22

39 Records for Priority E \$13,249,501.22

Priority D - D. Business Continuation

Rank - Recommended by HCFD

Kalik - Recollili	iended by HCFD	
Project No	Project Name	Basic Cost
22-FAC-0800-1626	WINDOW REPLACEMENT FOR ENTIRE BUILDING	\$15,845,912.06
Description	The existing window systems are failing and very inefficient for reducing energy const	umption.
22-FAC-1100-1577	JUSTICE CENTER PLUMBING SYSTEM REPLACEME	\$9,114,192.04
Description		

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	This building system has reached its life expectancy.	
22 54 2 0420 4500	· · ·	Ф7 000 F20 02
22-FAC-0138-1508 Description	PORTUNE CENTER WINDOW REPLACEMENT The building systems have reached their life expectancy.	\$7,068,538.82
22-FAC-0800-1552	LOBBY & FREIGHT ELEVATOR REPLACEMENTS	\$3,939,660.39
Description	This building system has reached its life expectancy.	ф3,939,000.39
22-FAC-0222-1528	ELEVATOR REPLACEMENTS	\$3,936,729.27
Description	This building system has reached its life expectancy.	φ3,930,729.27
22-FAC-1100-1572	ROOF REPLACEMENT	\$3,906,293.52
Description	This building system has reached its life expectancy.	ψ3,900,293.32
22-FAC-0230-1539	230 E 9TH LAW CENTER ELEVATOR REPLACEMEN	\$3,214,006.64
Description	This building system has reached its life expectancy.	ψο,214,000.04
22-FAC-0800-1557	ELECTRICAL SYSTEM REPLACEMENT	\$2,644,517.55
Description	This building system will reach its life expectancy in 2023.	4 2,6 · · ·,6 · · · · · · · ·
22-FAC-0222-1605	REPLACE TWO CHILLERS AND PUMPING SYSTEM	\$2,527,279.92
Description	This cooling system has reached its life expectancy.	+=,==:,=:
22-FAC-0230-2112	230 E 9TH STREET TAFT LAW CENTER AIR COO	\$2,453,416.91
Description	Replace existing sub-basement chillers and boilers that have reached their life expectancy with clearfir sub-basement, remove the cooling tower and install a new air cooled chiller in its place on the roof.	
22-FAC-0800-1551	800 BROADWAY PLUMBING SYSTEM REPLACEMENT	\$2,309,690.65
Description	This building system has reached its life expectancy.	
22-FAC-1000-1620	REPLACE ROOFS B,C,E,F,G,J,K,L,N,U,V	\$1,924,210.38
Description	These roofs have reached their life expectancy.	
22-FAC-0138-1512	PORTUNE CENTER RESTROOM & PLUMBING RENOV	\$1,747,994.11
Description	These building systems will reach their life expectancy in 2022.	
22-FAC-1100-881	REPLACE AIR HANDLING UNIT AC-C1	\$1,530,157.88
Description	Replace unit AC-C1 at the Justice Center. This unit is seven years past it's life expectancy and has safe identified by ThermalTech Engineering	ety issues
22-FAC-0800-1624	REPLACE 3 BOILERS AND HEAT EXCHANGER	\$1,309,832.29
Description	The building's heating system is in need of replacement. The system has reached its life expectancy.	
22-FAC-1100-1026	REPLACE 3 AIR HANDLING UNITS	\$1,254,388.15
Description	The AHUs have exceeded their life expectancy of 15 years. The units were installed in 1985. The AHU C2, JC-AC-C3, and JC-AC-C4.	#s are JC-AC-
22-FAC-0800-467	CHILLER ROOM PUMPS. PUMPS ARE 15yrs.OLD, AND NEED NEW SEALS. ALSO SAFETY SCREENS AROUND PUMPS.AL	\$1,094,691.85
Description	ALIGNMENT. THERE ARE 6, PUMPS IN THE CHILLER ROOM-SUB-BASEMENT.	50
22-FAC-1100-1613	CONDENSATE RECEIVER SYSTEM REPLACEMENT O	\$1,018,457.06
Description	This system has reached its life expectancy.	
22-FAC-0250-1687	250 WHT FULL ROOF REPLACEMENT	\$940,863.37
Description	This building's roof system has reached its life expectancy.	
22-FAC-1000-1023	REPLACE OUTSIDE AHU 1, 2, &3	\$912,102.40
Description	Outside AHU 1,2, & 3 need to be replaced, since they have reached their life expectancy of 20 years. installed in 1988.	They were
22-FAC-0250-1702	250 WHT ELECTRICAL SYSTEM REPLACEMENT	\$807,035.56
Description	This building's electrical system has reached its life expectancy.	
22-FAC-1000-1951	COURTHOUSE ROOF Y AND Z REPLACEMENTS	\$803,065.25
Description	In 2017 leaks were found around two roof drains on the 6th Floor. Facilities obtained services from a context repair the roof drains in attempt to stop the leaks. Even though the amount of water infiltration was reduced were still occurring and the contractor could not locate where the water was entering. Facilities then problems that there are a number of small pin hole leaks on both Roofs identified as Y and Z. There is also some exterior of the wall at the roof termination that is allowing water to find its way under the roof, along the enter around the openings in the structure for the roof drain piping. These roofs are over 20 years old a carry any warranty.	uced leaks ocured THP THP found e cracking in the structure, and
22-FAC-1100-1615	REPLACE 50 HVAC MIXING BOXES	\$790,076.68
		, 11,1.0.00

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22-FAC-1021-1685 Description		
Description	PATROL HQ FULL ROOF REPLACEMENT	\$709,270.06
Description	This building's roofing system has reached life expectancy.	
22-FAC-2020-1943	YOUTH DETENTION CENTER BODMAN ST. WALL R	\$687,150.31
Description	Existing stone retaining wall along Bodman street on the South property line of the 2020 Youth Detention need of major repairs.	Center, is in
22-FAC-1000-1618	REPLACE ROOF T	\$669,129.32
Description	This roof has reached its life expectancy and is out of warranty. Roof 10 was replaced in 2016. This estim be revised for the replacement of Roof T only, which should include the cost to remove and put Solar Heaback in place after replacement.	
22-FAC-1100-1591	SKYWALK EXTERIOR REPAIRS	\$655,923.22
Description	The skywalk exterior panels have started to peel and obtain rust stains. The exterior metal panels should and recoated to ensure the interior structural members stay dry and free of rust. The joint sealants on botl are also failing and should be replaced. The windows are also leaking and are no longer providing efficier control. THP Limited performed a condition assessment on the two skywalks on May 28, 2021. This proje costs are based on their recommendations.	h skywalks nt climate
22-FAC-1021-1709	PATROL HQ TUCKPOINTING & WINDOW REPLACEM	\$529,492.19
Description	This building's envelope has reached its life expectancy.	
22-FAC-2020-616	JUVENILE YOUTH CENTER INTERIOR PAINTING	\$524,519.50
Description	The interior space is showing signs of heavy wear and tear. The interior spaces have not been painted for years.***THERE IS NO AVAILABLE IN-HOUSE STAFF TO CONDUCT THIS LARGE OF A SCOPE OF V	
22-FAC-0222-1641	BOILER REPLACMENT	\$489,263.38
Description	Replace one of the two older over sized Boiler with two more efficient boilers. Keeping the other as backu	p.
22-FAC-1000-1619	REPLACE ROOFS 7 AND 11	\$470,777.59
Description	These roofs have reached their life expectancy. Roofs 5 and 6 were replaced in 2016. Re-estimate for Roreplacements of 7 and 11.	of
22-FAC-2377-1708	COMM CENTER TUCKPOINTING & WINDOW REPLAC	\$400,252.31
Description	This building's envelope has reached its life expectancy.	
	4TH FLOOR ROOF REPLACEMENTS	\$391,022.85
Description	The NW and SW 4th floor roof areas, 8 & 9, have reached their life expectancy.	
22-FAC-2377-1684	COMM CENTER FULL ROOF REPLACEMENT	\$350,805.27
Description	This building's system has reached life expectancy.	
22-FAC-0486-1690	P&D GARAGE FULL ROOF REPLACEMENT	\$340,366.60
Description	This building's roof system has reached its life expectancy.	
22-FAC-0800-917	REPLACE 14 AIR HANDLING UNITS IN THE TOW	\$292,965.74
Description	We are requseting the replacement of 14 air handler units. 6 of the original 20 were replaced in 2010.	
22-FAC-2020-615	JUVENILE YOUTH CENTER EXTERIOR PAINTING	\$291,183.25
Description	These areas have not been painted in ten years. Signs of wear and tear are starting to show on doors, lot	uvers, etc.
22-FAC-0222-1604	SERVER ROOM HVAC REPLACEMENT	\$284,698.76
Description	Equipment that provides cooling for this building's entire IT infrastructure has met its life expectancy. Failu cooling units could result in major damage or complete failure of the IT servers inside thi3 room.	ire of these
22-FAC-1100-1476	REPLACE VALVES ON MAIN RISERS AT THE JUS	\$270,475.35
Description	They are over 25 years old, they were not high quality to start with and are beginning to fail regularly. These valves are the only means of containing a flood to a single pipe chase. If that valve fails than the entire will shut off. That would mean over 400 prisoners without water and that is a tremendous problem if it is not requickly.	ng has to be
22-FAC-1100-276	DX UNIT FOR 1ST FLOOR SHERIFF'S OFFICE	\$256,644.81
Description	To keep better control of temp in summer time controlled now by seperate units	
	To put sheriff's office area on own cooling system.	#050 004 70
22-FAC-2020-1488	JUVENILE YOUTH CENTER PARKING LOT BLACKT The parking lot is in dire need of repair and needs new blacktop. There are many cracks and low places the parking lot is in directly below the places to the parking lot is in directly below the places to the parking lot is in directly below the places to the parking lot is in directly below the places to the parking lot is in directly below the places to the parking lot is in directly below the parking lot is a parking lot in the parking lot is a parking lot in the parking lot is a parking lot in the parking lot in the parking lot is a parking lot in the parking lot is approximately below the parking lot in	
	water and result in a safety hazard in the winter. I have made small repairs out front because the blacktop people were tripping from the holes.	was so bau
Description		\$212,340.83

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Description	PRIMARY ELECTRIC FEED IS LOST THE FACILITY IS COMPLETELY DOWN. FACILITY OPERATE FUNCTIONS VERY SIMILARLY TO ENGINEER'S GARAGES	S AND
22-FAC-1000-1558	COURTHOUSE REPAVING EXTERIOR LOT	\$204,681.47
Description	This building system has reached its life expectancy.	
22-FAC-0800-1625 Description	REPLACE THE HVAC VACUUM PUMP SYSTEM	\$199,287.61
	This system has reached its life expectancy.	* * * * * * * * * *
22-FAC-0264-1711 Description	264 WHT TUCKPOINTING & WINDOW REPLACEMEN This building's envelope has reached its life expectancy.	\$184,268.67
22-FAC-1000-823	RESTORE STAINED GLASS - LAW LIBRARY	\$165,872.05
Description	Existing stained glass has cracked, framing has bent, and seals are leaking water into building. If not re of the window structure would destroy glass and be hard to duplicate original design. Request included Assessment.	epaired, failure
22-FAC-2611-1706	2611 HIGHLAND AVE ELECTRICAL SYSTEM REPL	\$141,464.31
Description	This building's electrical system has reached its life expectancy.	
22-FAC-1000-1021	REPLACE CONDENSER PUMPS # 1,2 &3	\$127,585.47
Description	The Condenser Pumps Number 1,2 &3 have reached their life expectancy of 20 years. They were insta	alled in 1988.
22-FAC-0264-1689	264 WHT FULL ROOF REPLACEMENT	\$119,511.31
Description	This building's roof system has reached its life expectancy.	
22-FAC-2377-1299	COMM CENTER BLACKTOP RESURFACING	\$118,603.37
Description	resurface blactop in both parking lots	4
22-FAC-0230-2067	230 E 9TH REPLACE THREE PRIME CHILLED WA	\$115,712.04
Description	These pumps and motors are 23 years old and are showing their age . They need to be replaced with energy efficient motors and pumps.	
22-FAC-0800-1013	FIRE PUMP 1 & 2 REPLACEMENT	\$101,622.54
Description	Fire Pumps have reached their life expectancy. The life expectancy for the pumps is 20 years and they in 1984.	. ,
22-FAC-2020-1939	2020 JUVENILE YOUTH CENTER INTERIOR PAIN	\$100,954.35
Description	The interior space is showing signs of heavy wear and tear. The interior spaces have not been painted This work includes the painting of all the common corridors on each level, gymnasium, interior parking holding cells, main entrance lobby, major restroom area, common recreation areas and a few miscellar areas. This estimate is being created with the approach of in-house staff conducting the work.	area, selected
22-FAC-1000-1025 Description	REPLACE SECONDARY PUMPS 1, 2, & 3 Replace Secondary Pumps 1, 2, &3, since they have reached their life expectancy of 20 years. They w 1988.	\$97,166.28 rere installed in
22-FAC-0230-2066	230 E 9TH TWO CONDENSING PUMP AND MOTORS	\$89,353.36
Description	Replace 20 year old, condensing pumps and motors. With new more energy efficient equipment	
22-FAC-0222-1639	AIR COMPRESSOR	\$88,849.46
Description	the pneumatic control air compressor is passing oil into the control air system	
22-FAC-5035-1703	RECORDS CENTER ELECTRICAL SYSTEM REPLACE	\$85,977.09
Description	This building's electrical system has reached its life expectancy.	
22-FAC-0800-1122	SMOKE FAN - 6 REPLACEMENT	\$84,734.36
Description	Replace Smoke Evac Fan 800-FAN-6 since it has reached it's life expectancy.	,
22-FAC-0264-1704	264 WHT ELECTRICAL SYSTEM REPLACEMENT	\$81,345.22
Description	This building's electrical system has reached its life expectancy.	,
22-FAC-0800-1120	SMOKE FAN - 4 REPLACEMENT	\$78,903.20
Description	Replace Smoke Evac Fan 800-FAN-4 since it has reached it's life expectancy.	. :,:::::
22-FAC-1000-1024	REPLACE PRIMARY PUMPS 1, 2, & 3	\$77,393.87
	Replace Primary Pumps 1, 2 & 3, since they have reached their life expectancy of 20 years. They were	
Description	1988.	
22-FAC-0138-1349	AUDITOR'S SERVER ROOM AC BACKUP	\$75,522.19
•		. ,
22-FAC-0138-1349	AUDITOR'S SERVER ROOM AC BACKUP The existing water cooled AC unit that serves as backup is undersized for load. When Data Air unit fail	. ,
22-FAC-0138-1349 Description	AUDITOR'S SERVER ROOM AC BACKUP The existing water cooled AC unit that serves as backup is undersized for load. When Data Air unit fail backup cooling in Server Room.	s there is no

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22-FAC-1100-1612 Description	NATURAL GAS BOOSTER PUMP REPLACEMENT The NG booster pump, which provides the required gas pressure to various equipment in the building has life expectancy.	\$71,882.63 reached its
22-FAC-2020-1938	2020 JUVENILE YOUTH CENTER EXTERIOR PAIN	\$71,604.61
Description	These areas have not been painted in ten years. Signs of wear and tear are starting to show on doors, lo The scope of this request includes painting all storefront framing, louvers, light poles, parapet caps as we and door frame assemblies. The sealant joints and backer rod is to be replaced at the same time. This es be created as if the work is being conducted by in-house staff.	uvers, etc. Il as window
22-FAC-0800-1121	SMOKE FAN - 5 REPLACEMENT	\$71,369.00
Description	Replace Smoke Evac Fan 800-FAN-5 since it has reached it's life expectancy.	
22-FAC-2611-1691	2611 HIGHLAND AVE FULL ROOF REPLACEMENT	\$70,586.26
Description	This building's roof system has reached its life expectancy.	
22-FAC-1000-1617 Description	REPLACE SECONDARY DOMESTIC WATER HEATERS There were 2 new domestic water heaters installed as the primary system during the Performance Contra The 2 water heaters that were installed in the 1980s, were left in place as a secondary or backup system secondary system has exceeded its life expectancy.	
22-FAC-2611-1712	2611 HIGHLAND AVE TUCKPOINTING & WINDOW	\$66,471.14
Description	This building's envelope has reached its life expectancy.	
22-FAC-0250-1914	250 WHT WATER INFILTRATION ELIMINATION	\$66,463.46
Description	Address water leakage into the building main entrances as reported by the Health Commissioner on 4/22	/2017.
22-FAC-0800-1125	SMOKE FAN - 9 REPLACEMENT	\$65,405.65
Description	Replace Smoke Evac Fan 800-FAN-9 since it has reached it's life expectancy.	
22-FAC-0222-1601	ELEVATOR EQUIPMENT ROOM COOLING UNIT	\$61,823.1
Description	Elevator equipment room temperatures reach high levels in the summer, which increases the potential of failure.	
22-FAC-2020-724 Description	WATER PROOF YOUTH CENTER TELE-DATA ROOM To protect court owned computer servers, computer net work hubs, the main Cincinnati Bell phone system aster clock computer, and other critical electronic equipment from water damage. Equipment located in room is susceptible to water intrusion from floors above in the event of plumbing problems or sprinkler flow has leaked into this room on several occasions in quantities sufficient to require equipment to be covered on going operations could be disrupted for a long perior given a major water flow above this room.	the tele-data ws. Water
22-FAC-1000-697	CAULKING OF COURTHOUSE 6TH. FL. WEST WI	\$55,712.07
Description	Windows leak water when blowing rain hits these windows and has destroyed the plaster walls.	
22-FAC-0800-1119	SMOKE FAN - 3 REPLACEMENT	\$54,549.50
Description	Replace Smoke Evac Fan 800-FAN-3 since it has reached it's life expectancy.	
22-FAC-0800-1126	SMOKE FAN - 10 REPLACEMENT	\$54,008.68
Description	Replace Smoke Evac Fan 800-FAN-10 since it has reached it's life expectancy.	, , , , , , , , , , , , , , , , , , , ,
22-FAC-0800-1118	SMOKE FAN - 2 REPLACEMENT	\$49,546.29
Description	Replace Smoke Evac Fan 800-Fan-2 since it has reached it's life expectancy.	* 10,0101
22-FAC-1000-1017	AHU-15 REPLACEMENT	\$48,902.88
Description	AHU-15 has exceeded it's life expectancy, which is 25 years. The Unit was installed in 1982.	ψ10,002.00
22-COM-2377-1902	COMM CENTER CELL SITE CONDITION ASSESSME	\$47,650.88
Description	The County owns 9 out of 14 Cell Tower Sites that are used by the County 911 Emergency Services at the Communications Center. Scott Brown 513-595-8582 with the Communications Department has requested Structural and MEP Condition Assessments be performed at the 9 County owned sites, which should incluyer maintenance plan for any inefficiencies that are found.	ne d that
22-FAC-0800-1012	FAN COIL 1 AND 2 REPLACEMENTS (CHILLED W	\$41,460.12
Description	Fan Coils are over their Life Expectancy, which is 20 years. The Fan Coils were installed in 1988.	. ,
22-FAC-1021-1029	REPLACE CONDENSING UNIT - 3	\$39,009.85
Description	Replace Condensing Unit #3, since it has reached it's life expectancy of 20 years. The unit was installed	
22-FAC-1000-1128	AHU - 16 REPLACEMENT	\$37,165.52
Description	Air Handling Unit #16 has reached it's life expectancy and needs to be replaced.	ψοτ, 100.02
22-FAC-0800-1117	SMOKE FAN - 1 REPLACEMENT	\$36,155.4°
Description	Replace 800-FAN-1 Smoke Evac Fan since it has reached it's life expectancy.	ψυυ, 100.4
	Treplace 000-1 A14-1 Office Evac Fall since it has reached its life expectancy.	

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22-FAC-0800-1123 Description	SMOKE FAN - 7 REPLACEMENT Replace Smoke Evac Fan 800-FAN-7 since it has reached it's life expectancy.	\$35,872.14
•	'	#00 774 0
22-FAC-0800-879 Description	REPLACE AIR COMPRESSOR 2 AT 800 BROADWAY This unit's life expectency expired two years ago and needs to be replaced before it fails.	\$33,771.26
22-FAC-1100-1923	JUSTICE CENTER PLUMBING SYSTEM INSPECTIO	\$31,411.8°
Description	To verify valves exist where they are marked on the electronic master CAD drawings. Also inspect the condomestic water lines, connections, and valves. Recommend repairs, replacements, and new locations wisolation/shut off valves should be installed to quickly shut off each floor of the building in the event of a	ondition of the
22-FAC-9999-1917	DOMESTIC WATER VALVE INVENTORY AND CAD D	\$27,439.36
Description	Review all archive drawings for each building and create a set of master electronic CAD drawings show shutoff valves are located. This will be used for quick reference when any water shutoff is needed.	ng where all
22-FAC-1100-1027	REPLACE EXHAUST FAN JC-EF-C12	\$25,839.42
Description	Replace Exhaust Fan JC-EF-C12, since it has reached it's life expectancy of 25 years. The unit was inst	alled in 1983.
22-FAC-1000-1018	D/X UNIT - 8 (CONDENSING UNIT) REPLACEME	\$24,856.70
Description	The DX Unit has exceeded it's life expectancy of 15 years. The unit was installed in 1987.	
22-FAC-0800-1127	SMOKE FAN - 11 REPLACEMENT	\$24,254.46
Description	Replace Smoke Evac Fan 800-FAN-11 since it has reached it's life expectancy.	
22-FAC-0230-1920 Description	230 E 9TH LAW CENTER PLUMBING SYSTEM INS To verify valves exist where they are marked on the electronic master CAD drawings. Also inspect the compact domestic water lines, connections, and valves. Recommend repairs, replacements, and new locations we isolation/shut off valves should be installed to quickly shut off each floor of the building in the event of a light of the should be installed to quickly shut off each floor of the building in the event of a light of the should be installed to quickly shut off each floor of the building in the event of a light of the should be installed to quickly shut off each floor of the building in the event of a light of the should be installed to quickly shut off each floor of the building in the event of a light of the should be installed to quickly shut off each floor of the building in the event of a light of the should be installed to quickly shut off each floor of the building in the event of a light of the should be installed to quickly shut off each floor of the building in the event of a light of the should be installed to quickly shut off each floor of the building in the event of a light of the should be installed to quickly shut off each floor of the building in the event of a light of the should be installed to quickly shut off each floor of the building in the event of a light of the should be also as a light of the should be a light of the should be also as a light of the should be a light of the should be also as a light of the should be als	here
22-FAC-0222-1919	ALMS & DOEPKE PLUMBING SYSTEM INSPECTION	\$14,754.72
Description	To verify valves exist where they are marked on the electronic master CAD drawings. Also inspect the condomestic water lines, connections, and valves. Recommend repairs, replacements, and new locations wisolation/shut off valves should be installed to quickly shut off each floor of the building in the event of a line of the building in the event of the building in the ev	ondition of the
22-FAC-2020-1924	2020 JUVENILE YOUTH CENTER PLUMBING SYST	\$14,440.46
Description	To verify valves exist where they are marked on the electronic master CAD drawings. Also inspect the commestic water lines, connections, and valves. Recommend repairs, replacements, and new locations we isolation/shut off valves should be installed to quickly shut off each floor of the building in the event of a line of the building in the event	here
22-FAC-0138-1918	PORTUNE CENTER PLUMBING SYSTEM INSPECTIO	\$12,521.59
Description	To verify valves exist where they are marked on the electronic master CAD drawings. Also inspect the commestic water lines, connections, and valves. Recommend repairs, replacements, and new locations we isolation/shut off valves should be installed to quickly shut off each floor of the building in the event of a light should be installed to quickly shut off each floor of the building in the event of a light should be installed to quickly shut off each floor of the building in the event of a light should be installed to quickly shut off each floor of the building in the event of a light should be installed to quickly shut off each floor of the building in the event of a light should be installed to quickly shut off each floor of the building in the event of a light should be installed to quickly shut off each floor of the building in the event of a light should be installed to quickly shut off each floor of the building in the event of a light should be installed to quickly shut off each floor of the building in the event of a light should be installed to quickly shut off each floor of the building in the event of a light should be installed to quickly shut off each floor of the building in the event of a light should be installed to quickly shut off each floor of the building in the event of a light should be a light shoul	here
22-FAC-1021-1863	PATROL HQ AHU-3 REPLACEMENT	\$10,713.64
Description	Air Handling Unit #3 is starting to show signs of failure. This piece of equipment is over 15 years old and replacement is being requested before it fails.	а
22-FAC-0250-1925	250 WHT PLUMBING SYSTEM INSPECTION	\$9,372.1
Description	To verify valves exist where they are marked on the electronic master CAD drawings. Also inspect the commestic water lines, connections, and valves. Recommend repairs, replacements, and new locations we isolation/shut off valves should be installed to quickly shut off each floor of the building in the event of a light should be installed to quickly shut off each floor of the building in the event of a light should be installed to quickly shut off each floor of the building in the event of a light should be installed to quickly shut off each floor of the building in the event of a light should be installed to quickly shut off each floor of the building in the event of a light should be installed to quickly shut off each floor of the building in the event of a light should be installed to quickly shut off each floor of the building in the event of a light should be installed to quickly shut off each floor of the building in the event of a light should be installed to quickly shut off each floor of the building in the event of a light should be installed to quickly shut off each floor of the building in the event of a light should be installed to quickly shut off each floor of the building in the event of a light should be installed to quickly shut off each floor of the building in the event of a light should be a light shoul	here
22-FAC-1021-1927	PATROL HQ PLUMBING SYSTEM INSPECTION	\$8,917.74
Description	To verify valves exist where they are marked on the electronic master CAD drawings. Also inspect the commestic water lines, connections, and valves. Recommend repairs, replacements, and new locations we isolation/shut off valves should be installed to quickly shut off each floor of the building in the event of a line of the building in the event	here
22-FAC-0800-1113	EXHAUST FAN - 16 REPLACEMENT	\$8,829.64
Description	Replace Toilet Exhaust Fan #16 since it has reached it's life expectancy.	
22-FAC-2377-1928	COMMUNICATIONS CENTER PLUMBING SYSTEM IN	\$7,285.48
Description	To verify valves exist where they are marked on the electronic master CAD drawings. Also inspect the commestic water lines, connections, and valves. Recommend repairs, replacements, and new locations we isolation/shut off valves should be installed to quickly shut off each floor of the building in the event of a line of the building in the event	here
22-FAC-5035-1930	RECORDS CENTER PLUMBING SYSTEM INSPECTIO	\$6,802.0
Description	To verify valves exist where they are marked on the electronic master CAD drawings. Also inspect the condomestic water lines, sprinkler water lines, connections, and valves. Recommend repairs, replacements locations where isolation/shut off valves should be installed to quickly shut off each floor of the building in a leak.	ondition of the and new
22-FAC-0486-1929	P&D GARAGE PLUMBING SYSTEM INSPECTION	\$5,743.1
Description	To verify valves exist where they are marked on the electronic master CAD drawings. Also inspect the condensation water lines, connections, and valves. Recommend repairs, replacements, and new locations water lines, connections, and valves.	

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isolation/shut off valves should be installed to quickly shut off each floor of the building in the event of a leak.

101 Records for Rank 1 \$83,039,683.61

Rank - Not Recommended

Project No	Project Name	Basic Cost
22-FAC-0230-472	SUMP PUMPS AND DRAINS	\$110,719.00
Description	Presently there is a sewage ejector pump in sub-basement. All sewage and drain was basement are directed to sewage pumps then pumped out of building. When the eject becomes flooded and creates a potential explosion hazard, since the starters for the base. The existing drains in the sub-basement are stopped up and cannot be opened renovation, there was a mistake and several bags of concrete were poured down sor basement continue to be a problem. Along with digging up existing drains and making that as an extra precaution we dig a sump hole and install a small sump pump so that starter cabinets. The feeds for the starters come in from the bottom.	ctor pumps fail, the sub basement chillers are on a small raised d. At the time of the building ne drains and those in the sub g them functional again I request

1 Records for Rank 3 \$110,719.00

102 Records for Priority D \$83,150,402.61

Priority C - C. Energy Savings

Rank - Recommended by HCFD

Project No	Project Name	Basic Cost
22-FAC-0222-2093	ALMS & DOEPKE LIGHTING UPGRADE TO LED	\$1,287,964.65
5	Replace the existing interior lighting with LEDs.	
Description	*Estimator to include an ROI.	
22-FAC-0222-1640	PNEUMATIC VAV BOXS CONVERT TO DDC	\$1,261,158.97
Description	This would update the floor controls and integrate them into the new DDC control syste control air used may save electric by the compresson from runing longer	em this would cut the amount of
	Estimator - list the ROI for this project during 2015 estimating	
22-FAC-0800-1327	REPLACE 7 AIR HANDLING UNITS IN THE LOW	\$571,822.01
	We are requesting the replacement of 5 air handler units. One Low Rise AHU on floor	3M was replaced January 2011.
Description		
	ThermalTech: There are actually 7 units in this repalcement request; AHU-4,5,6,8.9.10	and L-71 (rooftop unit)
22-FAC-0138-2023	PORTUNE CENTER VESTIBULE ENHANCEMENT	\$286,086.75
Description	The main entrance vestibule enhancement would be covering three public entrances. I control public flow to the security screening. It would shelter the public from the element vestibule, would go to making the building more energy efficient. Give the front of the building more energy efficient.	nts. The savings from the
22-FAC-0800-1245	STACK HEAT RECOVERY FROM BOILERS	\$226,878.94
Description	Energy Savings and part of the Rebuild America Program.***ROI too low***	
22-FAC-0250-1238	INSTALL STACK ECONOMISERS ON BOILERS FOR	\$102,124.35
Description	Energy Savings and part of the Rebuild America Program. Energy savings through energy water load domestic system.	ergy recovery and transfer to
22-FAC-0223-1266	CO2/THERMOSTATIC CONTROL OF VENTILATION	\$70,688.89
Description	Energy Savings and part of the Rebuild America Program.	
22-FAC-0222-1463	LIGHTING AUTOMATION SYSTEM UPGRADE	\$34,050.33
Description	Existing Lighting Automation System is obselete. An upgrade is needed to the system complete failure of the lighting system.	in order to prevent frequent or
22-FAC-0223-1267	SETBACK AND OPTIMUM START/STOP OF AHUS	\$18,167.72
Description	Energy Savings and part of the Rebuild America Program.	
22-FAC-0250-1240	CONTROL RECIRC PUMP ON DOMESTIC WATER HE	\$14,317.34
Description	Save energy by reducing scheduled runtime.	
10.0		***********

10 Records for Rank 1 \$3,873,259.95

Rank - Not Recommended

Project No	Project Name	Basic Cost
22-FAC-0230-471	HOT WATER LOOP	\$47,018.49
	This project will save on water consumption since there will not be a need to run hot	water for several minutes on

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	floors. There also is the issue of tenant convenience and personnal hygiene. Currently those washing hands do not
Description	have hot water for up to a minute upon call. The energy usage from a 1/16 or 1/8 hp circulating pump would be well
	spent and appreciated by the building tenants.

1 Records for Rank 3 \$47,018.49

11 Records for Priority C \$3,920,278.44

Priority B - B. Service Enhancement

Rank - Recommended by HCFD

Project No	Project Name	Basic Cost
22-FAC-1000-1321	ELEVATOR MODERNIZATIONS	\$1,518,141.69
Description	Efficient trafficking and positioning of elevator cars and energy savings.	
22-FAC-1000-1936	COURTHOUSE PUBLIC RESTROOM MODERNIZATION	\$1,199,297.69
Description	Bring all public restrooms up to modern standard finishes.	
22-FAC-1100-1937	JUSTICE CENTER PUBLIC RESTROOM MODERNIZA	\$879,735.70
Description	Bring all public restrooms up to modern finishes standards.	
22-FAC-9999-1467	BIM 3-D DRAWINGS	\$716,606.84
Description	Create BIM Drawings for all Mechanical Rooms inside Facilities Department maintained should be created for all existing building systems.	buildings. The drawings
22-FAC-1100-1593	PHONE/RADIO ANTENNA INSTALLATION	\$548,595.62
Description	Current Nextel phone antennas throughout the Justice Center are no longer usable with service by Sprint. All buildings maintained by the Facilities Department have been upgrade antennas, except for the Justice Center. This building was too cost prohibitive to upgrade 2013.	ded with the new Push to Talk
22-PDFO-0486-2040	P&D GARAGE SPACE PLAN AND IMPROVEMENTS	\$222,054.50
Description	The configuration of the current office space no longer meets the needs of the operation compact and storage takes up available office space. This space plan and improvement better storage areas and an updated office space for meeting with staff, vendors, and confine this will also provide a more appropriate environment for supervisors to discuss personneed arises.	effort is needed to provide nsultants on a regular basis.
22-FAC-0138-1969	PORTUNE CENTER 10TH FLOOR SHERIFF'S IS A	\$146,965.24
Description	Relocate the Sheriff's IS Group on the 3rd Floor of the South Justice Center Tower to ma expansion project. If funding is available after the expansion then a build out of the remaispace will be built out to consolidate the HR Risk Management Division all in one office s	ining vacant 10th floor office
22-FAC-1000-695	NEW COURTHOUSE HALL BENCHES.	\$143,589.66
Description	Existing benches are old Church Pews and in disrepair.	
22-COM-2377-2071	COMM CENTER LACTATION AND QUIET ROOMS	\$109,504.92
Description	The department needs a space for employees to decompress for emotional wellness.	
22-FAC-0222-2092	ALMS & DOEPKE DRINKING FOUNTAIN REPLACEM	\$93,087.26
Description	The existing drinking fountains are original to the building from the 90s renovation. JFS was more modern unit throughout the building that would include a bottle filler.	vould like to replace with a
22-FAC-9999-1934	STRUCTURAL ASSESSMENT FOR SOLAR PANELS	\$82,898.62
Description	Develop a list of flat roofs on all County Facilities managed buildings that can support so number of panels that each building roof could support.	lar panels and provide a
22-FAC-9999-1935	STRUCTURAL ASSESSMENT FOR GREEN VEGETATI	\$77,766.18
Description	Develop a list of buildings with flat roofs that can structurally support green vegetative roofs	ofs.

12 Records for Rank 1 \$5,738,243.92

Rank - Neutral

Project No	Project Name	Basic Cost	
22-SHF-1021-2089	PATROL HEADQUARTERS PROPERTY STUDY & RED	\$10,605,175.00	
Description	RENU and CIS into a joint facility that would need up to 70 parking spaces. The curre property at \$120,000 per year, which would include a Return On Investment in lease County Owned Facility on County Property. The Sheriff's Office would also like to ide	ff's Office would like to identify the impact of constructing a facility on the Patrol HQ property to relocate d CIS into a joint facility that would need up to 70 parking spaces. The current RENU facility is a leased t \$120,000 per year, which would include a Return On Investment in lease savings for creating a new when Facility on County Property. The Sheriff's Office would also like to identify the impact of assessing the tbuildings on the Patrol HQ property and determine if there are efficiencies in creating a consolidated facility parate from the proposed RENU & CIS facility or included.	
22-COC-0138-2022	CLERK OF COURTS PORTUNE CENTER AUTO TITL	\$480,537.51	

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Description	We have open space in Auto Title and we would like to build an office/conference room.	
•	We would be willing to help as we can under the Elected Official portion as well.	
22-PROB-0800-1483	800 BROADWAY 4TH & 5TH FLOOR TOWER REFUR	\$462,870.20
Description	The work stations/areas in most sections of this space have not been changed since the County took ow building. Better work flow and use of space could be achieved with reconfiguration of the areas; addition safety and aesthetic issues would also be addressed.	
22-SHF-1022-2090	PATROL HQ ACADEMY BUILDING REPURPOSING	\$373,010.13
Description	The Sheriff's Office would like to have an impact identified of repurposing the interior of the academy but office space that would include interior furnishing replacements and cubicle build outs.	ilding into an
22-SHF-1021-1642	PATROL HQ EXTERIOR SIGN REPLACEMENT	\$138,921.25
Description	Provide additional streaming information to the public passing the facility.	
22-PROB-0800-867	800 BROADWAY 5TH FLOOR CARPET REPLACEMEN	\$114,361.91
Description	The carpet on the 5th floor, with the exception of a few administrative offices, has not been replaced since took over ownership of the building. Particularly in the lobby area, where the carpet is extremely worn are the carpet should be replaced to address several health, safety and aesthic issues and to prevent claims office environment for the public and staff.	nd unsecured,
22-C1DA-0230-2082 Description	230 E 9TH COURT OF APPEALS WIFI ACCESS A The Court currently utilizes HCPUB, the County-wide WiFi services. The WiFi is unreliable and unusable court business. The appellate judges utilize iPads during court hearings. These iPads are of little utility a consistent WiFi connectivity renders the iPads virtually useless. These iPads contain the court record an necessary items used during the hearing. Per County telecommunications, interference from other signal cabling is the reason for the unreliable WiFi service. Replacement cabling and a survey of the building for placement of access points is needed to achieve reliable WiFi service. Other agencies within the Taft La including the Public Defenders Office have also identified a need for more reliable WiFi access. The Pro Office has already obtained a different WiFi provider.	as the lack of and other als and subpar or optimal aw building,
22-SHF-1100-2072	JUSTICE CENTER INMATE TABLET CHARGING ST	\$53,823.67
Description	Captain Weithofer would like to have a dedicated circuit installed in each one of the sally ports on the balaundry room for inmate tablet charging stations. Where we have them plugged in. The existing stations of officer and inmate movement. If you have any questions please call Captain Kyran Weithofer 946-655	are in the way
22-SHF-1021-1678	PATROL HQ GARAGE PAINTING	\$52,416.84
Description	The paint on the back of the garage is beginning to deteriorate and needs replaced.	

Priority A - A. Improved Work Environment

Rank - Recommended by HCFD

21 Records for Priority B

Rank - Recomm	Tended by HCFD	
Project No	Project Name Basic C	ost
22-FAC-2020-1853	JUVENILE YOUTH CENTER CARPET REPLACEMENT	\$471,892.98
Description	In early 2016 Project Mgmt was brought on site with a carpet vendor to obtain a quote to replace all carp building.	et within the
22-LAW-1000-1667	COURTHOUSE LAW LIBRARY PLASTER WALL REPA	\$346,284.80
Description	We have crumbling plaster in three areas of the law library that needs to be repaired and painted. The min one of the staff offices. This problem has continued to get worse over time and is turning into quite a buffer when the plaster falls when it rains and is growing worse each time it rains. Main Foyer: The ceiling, wall and areas around the windows have begun to crumble and looks bad visual Staff Office: There is such a continual amount of plaster falling here, that the staff member has to use but the plaster. This gets very bad with rain. As a result she has had to move supplies to a different area of the plaster.	ally.
22-FAC-0138-2073	PORTUNE CENTER MECHANICAL ROOM DOOR REPL	\$293,143.92
Description	Replace all interior mechanical room doors leading to Air Handling Units, exterior dock doors, and interior freight elevator.	or doors by the
22-ADM-1000-1890	COURTHOUSE ROOM 628 WINDOW REPAIR	\$155,373.28
Description	Repair leaking windows and walls that have become water damaged by the leaking windows in room 62 Courthouse including the training room.	8 in the
22-FAC-0800-892	CLEAN AND PAINT THE FRONT LOBBY	\$147,854.44
Description	Area has not been painted in twenty years. The ceiling and walls are very ornate. This building is on the registry.	historical

\$18,081,143.82

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22-ADM-0138-1891	CARPET REPLACEMENT	\$121,190.78
Description	Carpet is very old. Parts are worn almost down to the sub-floor. It is beyond being cleaned. It does not positive to the public who come to our office. It would also provide an improved work environment for stable replaced.	
22-PD-0138-1833	PORTUNE CENTER PLANNING & DEVELOPMENT 8T	\$112,496.21
Description	We would like to create two hard wall offices and in the process rearrange the current furniture locations where the hard wall offices will go. Second, we would like to request a kitchen sink for the kitchen/coffee area with disposal.	of cubes
22-FAC-1100-922	REDUCTION VALVE	\$73,573.07
Description	We need 2 pressure reducing steam valves valves on humidity lines to ahu units (1 North Building, 1 Sorthis will cut cost of rebuilding spence valves to each seperate air handler.	uth Building).
22-COM-2377-2059	COMM CENTER KITCHEN UPDATE	\$71,277.71
Description	Kitchen is 40 years old and needs updating. Due to COVID restrictions we've lost use of the updated breakroom.	
22-FAC-0486-1663	GUTTER TOPPERS	\$19,408.73
Description	leaves and debris getting into guttersice dams in the winter and overflowing during heavy rainfall	

10 Records for Rank 1 \$1,812,495.92

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- 4	Rank	(= N	IPIIT	rai

Project No	Project Name	Basic Cost
22-FAC-0138-937	PORTUNE CENTER CARPET REPLACEMENT	\$1,360,884.43
Description	REPLACE 20+ YEAR OLD CARPET IN BUILDING.	
22-FAC-1026-1644	PARTIAL PAVING OF IMPOUND LOT	\$1,053,282.41
Description	paving of impound lot	
22-FAC-1000-963	JAIL ANNEX(JAX) RENOVATION	\$585,612.57
Description	The Jail Annex on the 6th. floor of the Courthouse has not been maintained to the same so Courthouse. Mininal maintnenance is performed just to keep the employees comfortable, walls have holes in them. Unused electrical devices are still live and are a safety hazard, shape. Many unused areas have not been cleaned in decades and are creating a health hother areas of the Courthouse.	Walls need painting. Plaster Plumbing is in poor
22-FAC-1000-964	COURTHOUSE 7TH. FLOOR EAST STORAGE ROOM	\$482,655.63
Description	The 7th. floor East is the only unsued area of the Courthouse. It was a Jail Facility that walls limited accessability makes it unsatisfactory for office use. If the walls, old furniture and as the 7th. floor West was done, it could be used for storage of extra equipment and furniture Courthouse. As of now, storage of unused equipment and furniture is stored in corridor offices.	d equipment were removed, iture from any Department in
22-CPC-1000-267	COURTROOM 580 SUITE FINISHES UPDATE	\$477,536.61
Description	The existing Courtroom does not appear professional or judicial. The paint is outdated and does not match marble color in Courtroom. Plaster is in need of repair due to past leaks from the former jail cells directly above it. Carpet is approximately 8 to 10 years old and seriously showing its age with water stains and discoloration. Drapes are matching the existing carpet but in a color not acceptable to current Judge using the room. General cleanup and fixing up in chambers is also recommended. The chambers currently has 20 year old (or longer) paneling that is very beat up and unsightly.	
22-SHF-1100-2088	JUSTICE CENTER ROOM 110 IMPROVEMENTS	\$341,708.66
Description	Conduct an assessment of the existing space and operation then provide a space plan for Open Office Space to include finish upgrades and hard walled office build out.	r Sheriff's Administrative
22-CPC-1000-941	REDRAPE COURTROOMS 540, 566, 580, 340, 3	\$277,462.60
Description	The Common Pleas Court has approximately 20 Courtrooms on the 3rd, 4th and 5th floor have been renovated over the last 10 to 15 years and the other 1/2 has not. The Commodrapes replaced in all rooms that have not been renovated or already had their drapes re	n Pleas Court would like the
22-COC-1000-2079	COURTHOUSE CLERK OF COURTS ROOM 315 - FL	\$188,396.39
Description	Replace flooring in Room 315 (carpet and laminate).	
22-PROB-0800-868	800 BROADWAY 4TH & 5TH FLOOR PAINTING-TO	\$129,740.33
Description	Improve health (cleanliness) and aesthetics of work environment.Complimentary to lighting project in low-rise being done by Probation.	
22-JUV-0800-2076	800 BROADWAY 1ST FLOOR AND 6TH FLOOR REC	\$125,940.46
Description	Replacement of carpet for reception area. The carpet is over 20 years old and is worn an	d smells.
22-PROB-0800-866	800 BROADWAY 4TH FLOOR CARPET REPLACEMEN	\$78,647.90

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	The department replaced carpet in the low-rise area of the building to address the moncentrations of dust and mold (from the leaking roof) in that section of the department.	nent. This request is for the job to
Description	be completed in the tower area of the 4th floor to address similar health, safety and a replacement would also enhance the benefits of the extensive lighting/furniture refurl Probation in 2007.	•
22-SHF-1021-1942	PATROL HQ - CARPET REPLACEMENT	\$75,650.80
Description	The existing building's remainder of carpet, outside of what was replaced in 2017, is its life expectancy.	over 15 yrs old and has reached
22-FAC-1021-1646	RUNNING TRACK	\$59,698.7
Description	recondition running track	
22-SHF-1100-1491	JUSTICE CENTER SHERIFF'S ADMIN 110 CARPE	\$47,042.00
Description	Carpet is reaching its life expectancy. In a very worn and dirty condition.	
22-FAC-1021-1645	SIDEWALK INSTALLATION	\$18,392.83
Description	install sidewalk	
15 Records for Ran	2	\$5,302,652.4
Rank - Not Rec	ommended	
Project No	Project Name	Basic Cost
22-ADM-0138-2083	PORTUNE CENTER REENTRY OFFICE IMPROVEMEN	\$311,571.83
Description	The current reentry office space cannot accommodate our entire staff.	
1 Records for Rank	3	\$311,571.83
26 Records for Prio	ity A	\$7,426,720.10
251 Total Records		\$157,976,090.38
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Hamilton County Facilities Department		GBBN in4mation

Board of County Commissioners - Hamilton County - Ohio

Department of County Facilities

Project Management Division



Status of Active Projects as of October 13, 2021

Director of County Facilities

- Ralph W. Linne

Assistant Director of Project Management

Bert Watts

Project and Trades Manager

- John Nester

Facilities Project Manager (JFS)

- Rycca Thacker

Facilities Project Manager

- Matt Butz

Facilities Project Administrator

- Shereen Puthenpurackal

2021 Construction Projects Appropriated within the Facilities Operating Budget (\$2.4 million)

800 Broadway Elevator Monitoring System Replacement - Budget =\$225,000

Purpose – Obsolete system that is required by Fire and Building Codes to remain operational.

Status – Successful bid opening occurred in Sept 2021. Contract approval is in process with a replacement anticipated to begin early 2022.

800 Broadway Water Main Replacement - Budget = \$100,000

Purpose – The City water main is leaking underground at the entrance into the building, against the foundation. Status – The water main has been replaced and the project is substantially complete. Punchlist items are being addressed.

800 Broadway Access Control System Replacement – Budget = \$75,000

Purpose – This security system is obsolete and experienced a critical failure in keeping doors secured in Court spaces.

Status – The system has been replaced and integrated into the Downtown Building Campus Security System. The project is in closeout.

Communications Center Electrical System Upgrade – Budget = \$215,000

Purpose – The Software equipment that coordinates and operates the sophisticated emergency electrical backup system to 911 operations is obsolete and has experienced a critical failure.

Status – This project is under contract and equipment is on order. Due to supply limitations with IT components the project start is delayed until early 2022. A temporary fix is in place until the permanent fix is implemented.

Juvenile Youth Center Fire Alarm System Replacement - Budget = \$720,000

Purpose – The main system control panel experienced a critical failure and a temporary custom programmed panel was put in place to keep the system operational in accordance with Fire and Building Codes.

Status – This project is under contract and equipment is on order. Due to supply limitations with fire alarm field devices, the project start is delayed until early 2022. A temporary fix is in place until the permanent fix is implemented.

Justice Center Inmate Water Fountain Repairs – Budget = \$150,000

Purpose – There are 63 correctional type water drinking fountains installed within inmate housing areas throughout the facility. 25% of the fixtures are non-functional.

Status – The construction contract was approved in Sept 2021. Repair work will begin late 2021.

Justice Center Selective Cell Door & Frame Replacements – Budget = \$120,000

Purpose – The metal cell doors and frames throughout the facility are exposed to a high level of moisture due to cleaning and bodily fluids that cause rusting and deterioration that creates a safety and security issue. This is a phased approach project with a Sheriff's Office prioritized list of doors to be replaced each year.

Status – This first phase project has been successfully bid and a construction contract is in the approval process.

Justice Center Laundry Air Handling Unit HVEC-C1 Replacement – Budget = \$158,000

Purpose – The existing air conditioning unit that serves the facilities laundry area can no longer provide adequate cooling required for the equipment and workers in the area.

Status – The bidding process was successfully completed in October 2021. The contract approval process has begun. Construction is anticipated to begin 2nd Quarter 2022.

Justice Center Public Area Only Access Control System Replacement – Budget = \$50,000

Purpose – This security system is obsolete and experienced a critical failure in keeping doors secured in Court and Sheriff's Administrative Office spaces.

Status – This project is currently under construction.

Justice Center Loading Dock Lift Replacement – Budget = \$60,000

Purpose – The existing loading dock lift is original to the building. It continues to show severe signs of failure. It no longer lifts anything of substantial weight to the height of the loading dock. This unit is required to accept all large pallet deliveries into the complex.

Status – This project is currently out for bidding.

Courthouse Boiler Room Safety Maintenance Platform Installation - Budget = \$135,000

Purpose – To provide safe access and a safe work platform for Facilities staff to maintain and repair ceiling mounted equipment inside the boiler room.

Status – The construction contract was approved in October 2021. Construction is anticipated to begin December 2021.

Courthouse City Ordinance Façade Assessment – Budget = \$30,000

Purpose – The City of Cincinnati passed an ordinance in 2016 requiring high rise buildings to undergo periodic façade condition assessments by an Architect or Professional Engineer and submit this report to the City at least every 5 years. This report must include an acceptable repair plan if deemed necessary.

Status – This assessment has been completed. A repair project is being submitted as a 2022 CIP.

Alms & Doepke City Ordinance Façade Assessment – Budget = \$30,000

Purpose – The City of Cincinnati passed an ordinance in 2016 requiring high rise buildings to undergo periodic façade condition assessments by an Architect or Professional Engineer and submit this report to the City at least every 5 years. This report must include an acceptable repair plan if deemed necessary.

Status - This assessment has been completed. A repair project is being submitted as a 2022 CIP.

230 E 9th Taft Law Center Cooling Tower Safety Maintenance Stairway Installation – Budget = \$42,000

Purpose – To provide safe access and a safe work platform for Facilities staff to maintain and repair the Cooling Tower that is mounted on top of the building's penthouse.

Status – The construction contract was approved in October 2021. Construction is anticipated to begin December 2021.

Todd B Portune Center Auditor's Office Limited Carpet Replacements – Budget = \$60,000

Purpose – Replace carpet in five areas within the Auditor's Office that is aged and deteriorating due to a high level of foot traffic by staff and the public. This project is partially being funded by Auditor's restricted funds in addition to this \$60,000.

Status – This project is under construction and is 50% complete.

Todd B Portune Center Air Compressor Replacements – Budget = \$61,000

Purpose – This equipment is over 27 years old and is no longer operating as expected. The equipment provides air to pneumatically controlled devices related to the heating and air conditioning systems in addition to fire suppression equipment.

Status – Quotes are being developed from Cooperative Purchasing Program Vendors to integrate the new equipment into the Building Automation System that controls all of the building heating and air equipment.

Courthouse, Portune Center, Justice Center and 800 Broadway Sheriff's Duress Panic Button System Replacement – Budget = \$140,000

Purpose – The system that many County Departments rely on for alerting the Sheriff's Office of security threats within their spaces is obsolete and no longer supported by the manufacturer. As panic button devices become inoperable, it creates a situation where that office no longer has the ability to discretely call for Sheriff's Office assistance.

Status – A contract with a single source vendor is in the approval process to integrate the new equipment into the Sheriff's existing duress system and software.

Records Center, P&D Field Ops Garage, and Heliport Electrical Arc Flash Hazard Assessment – Budget = \$35,000

Purpose – All electrical distribution equipment within a facility, such as breaker panels, large equipment disconnects and switchgear equipment has the potential to experience a failure during maintenance or repair activities that could cause a hazardous work environment to Facilities staff. This assessment will evaluate each electrical device to identify the level of Personal Protective Equipment (PPE) that staff should wear while performing these tasks.

Status – The electrical load information has been received from Duke Energy for each facility. The Professional Engineering firm is in the processing of developing the chart of devices and their energy levels. This data will be analyzed by Facilities Safety Consultant to coordinate the level of PPE with the Professional Engineer. Once complete, warning labels with the PPE information will be applied to all devices within the facilities.

Ongoing BOCC Approved/Funded Facilities CIP Projects (\$98.3 million)

Project 061601 Coroner's Office & Crime Lab Construction – Budget = \$55,000,000

Status - Completing Punchlist and In Closeout.

Project 061602 Courthouse Interior Repairs – Budget = \$2,000,000

Purpose – Continuation of Interior Finish Repairs within Public Areas and Court Spaces.

Status - Repairs continuing.

Project 061701 Courthouse Law Library Improvements – Budget = \$678,000

Purpose – Renovate and Repurpose storage areas into Conference Center space. This project was 85% funded by the Law Library Restricted Funds.

Status – Completed and in closeout.

Project 061702 JFS Interior Furnishings (Design Only) – Budget = \$630,000

Purpose – Replace over 1,000 obsolete and deteriorating cubicles throughout the facility and reconfigure operational spaces to improve operational efficiencies and provide increased security and safety features for staff and clients. This funding is for Design Services Only to identify an acceptable project with schematic blueprints and a project estimate.

Status – The schematic blueprints are complete and approved by JFS. The project estimate has been provided and is currently being reviewed by JFS and Facilities.

Project 061704 Courthouse Consolidated Server Room – Budget = \$2,466,000

Purpose – To create a centralized server room that will mainly be occupied by Court Operations equipment that is currently operating in 5 separate facilities. Several of these critical servers do not have any emergency power or climate control services if power is lost to their current facility. This new server room will provide numerous emergency backups related to electricity and air conditioning. It will also have increased security measures to restrict access to only authorized personnel, plus keep an access log of when and who enters the room. 20% of the project funds are being provided by a Courts restricted fund. There are also several non-Court Departments relocating their servers into this new room once it is operational.

Status – This project is currently under construction and anticipated to be completed in early 2nd Qtr 2022.

Project 061801 Justice Center Capacity & Recovery Expansion – Budget = \$3,158,000

Purpose – To reduce facility overcrowding of inmates within housing areas. This project will increase the facility housing capacity by 92. 80% of the project funding is being provided by an Ohio Capital Grant administered through the Ohio Department of Rehabilitation and Correction.

Status – This project is under construction with demolition complete in the South Tower. New walls are being constructed within the South Tower as well. Due to material and labor shortages experienced from the COVID-19 pandemic, this has delayed project completion from 4^{th} Qtr 2021 into the 2^{nd} Qtr of 2022.

Project 061901 Alms & Doepke Cooling Tower Replacements – Budget = \$500,000

Purpose – This equipment was over 20 years old and experienced severe structural deterioration. To the point that Facilities and Contractor staff felt it was unsafe to access the top of the units to perform routine maintenance.

Status – The project is substantially complete and in the closeout process.

Project 062001 Performance Contracting Phase 6 – Budget = \$14,731,226

Purpose – This project will replace operational equipment at several facilities and decrease energy usage as a result. The project has an average annual guaranteed utility savings to the Facilities Budget of over \$300,000 over the next 20 years.

Status – This project is under construction and is anticipated to be completed in 4th Qtr 2022.

Project 062002 Todd B Portune Center Elevator Replacements and Lobby Renovation – Budget = \$1,400,000

Purpose – The existing elevators within the facility are obsolete and major system components, such as motors, are no longer available to purchase for replacement. When there is a failure, these items must be removed and taken to a specialty repair shop to rebuild the obsolete equipment for return to service.

Status – This project is in the design process and is anticipated to begin mid-2022.

Project 062003 Courthouse Air Handling Unit B4 Replacement – Budget = \$280,000

Purpose – This existing equipment is in excess of 20 years old and can no longer efficiently provide heating and cooling to three Courtrooms on the 1st floor.

Status – This project is currently out for bidding.

Project 062004 Patrol Headquarters Furnace Replacements - Budget = \$217,000

Purpose – There are three furnaces that provide heating to outbuildings at the Patrol HQ campus, which are over 20 years old and showing signs of failure. These are the only sources of heating for the buildings during the winter.

Status – This project is currently in the design stage with bidding planned for late 2021.

Project 062101 800 Broadway Fire Alarm Replacement – Budget = \$640,000

Purpose – The existing system is obsolete and has reached its capacity. A failure would create a non-compliance of Fire and Building Codes. Any required addition of fire alarm devices would not be possible due to the system being at capacity.

Status – This project is currently in the design process.

Project 062102 Courthouse Building Automation System Replacement – Budget = \$1,500,000

Purpose – The existing system is over 20 years old and controls all of the heating and air conditioning equipment throughout the building. It has experienced several failures and malfunctions. The system is an analog control system where today's technology provides control over a digital platform through a building's IT network. The new system will provide energy and operational efficiency improvements to the building.

Status – This project started the design process in October 2021.

Project 062103 Juvenile Youth Center Roof Replacement and Masonry Repairs – Budget = \$1,840,000

Purpose – The roofing system at this facility has started to separate from the roofing structure, which is a sign of a pending critical failure. The current roof is over 20 years old. There has also been a condition assessment performed of cracking in an exterior wall that starts at the Basement and ends at the roof level. This was determined to be settling cracks, but creates a point of water infiltration into the building structure that will lead to progressive deterioration of the structure.

Status – This project is in the Design process.

Project 062104 Justice Center Fire Alarm Replacement – Budget = \$2,200,000

Purpose – The main system control panel experienced a critical failure and a temporary custom programmed panel was put in place to communicate with the obsolete field devices so the system remains operational in accordance with Fire and Building Codes.

Status – This project is in the Design process.

Project 062105 Communications Center Lobby Renovation – Budget = \$200,000

Purpose – A prior year security assessment of the building's lobby recommended improved security features to be installed. This project will also allow for the lobby space to be reduced, which will create more usable space within the secured side of the operations.

Status – This project is in the Design process.

Project 062106 230 E 9th Taft Law Center Court of Appeals Renovations – Budget = \$619,000

Purpose – The interior walls throughout the 11th and 12th floor spaces are experiencing the wallpaper peeling from the walls. This project will remove the failing wallpaper which will damage the drywall that it is adhered to. Drywall repairs and painting will be conducted to fully repair the walls. Also there are places where the carpet is starting to wrinkle and frey. This project will replace carpet in these areas. Furniture within the spaces is also over 20 years old, where the Court has prioritized select areas for furniture replacement as needed. Status – This project is partially under construction with 12th floor walls repairs being conducted by Facilities in house Building Trades. Furniture replacements have been ordered for two small office areas. The larger improvements to the spaces are in the Design process.

Project 062108 911 and Emergency Management Facility – Budget = \$10,200,000

Purpose – The existing separate two facilities are dated with no significant improvements over the years and no longer provide the needed features of how these operations are conducted versus how operations were performed at the time these facilities were built. This facility will create a 911 Operational Center that provides the efficiencies that is needed for the evolved workforce and operation of a 911 Center. The existing 911 Center will remain as a backup and training center for 911 operations. The current EMA facility is a leased space where the required Emergency Operations Center technological infrastructure is outdated. The interior of this new facility will totally be removed and built out to suit the needs of a modern day EMA Operation.

Status – A potential property is under contract for purchase and the due diligence process of ensure the facility and grounds are acceptable for a new combined facility.



On the motion of Mo. Drichaw, seconded by Mo Sumurn Numas the following resolution was adopted...

RESOLUTION ESTABLISHING THE 2021 and 2022 POLICY AGENDA OF THE HAMILTON COUNTY BOARD OF COUNTY COMMISSIONERS

WHEREAS, the Hamilton County Board of County Commissioners recognizes the need for long-term strategies and policy direction to impact the Administrative Work Plan and recommended budget for the upcoming years; and

WHEREAS, a two-year policy agenda enables concentration on key priorities which shall be the focus of County Administration for implementation and further development of the County budget; and

WHEREAS, The 2021-2022 Policy Agenda continues the policy initiatives of the Board from the 2019-2020 Policy Agenda and also sets out new initiatives and policy priorities for the coming years; and

WHEREAS, the members of the Board of County Commissioners have each contributed to the preparation of the attached Policy Agenda and support it in relation to the development of the Administrative Work Plan and upcoming budget;

NOW, THEREFORE, BE IT RESOLVED the Board of County Commissioners hereby adopts the attached 2021-2021 Policy Agenda.

BE IT FURTHER RESOLVED by the Board of County Commissioners, that the Clerk of this Board is directed to certify copies of this resolution to County Administrator Jeff Aluotto; to all Hamilton County Elected Officials; to the Presiding Judges of all Hamilton County Courts; and to all County department heads under the authority of the Board of County Commissioners.

ADOPTED at a regularly scheduled meeting of the Board of County Commissioners of Hamilton County, Ohio on this 22nd day of October, 2020.

Ms. Driehaus

Ms. Summerow Dumas

Ms. Parks

COM'RS MIN. VOL. 360

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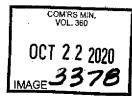
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CERTIFICATE OF CLERK

IT IS HEREBY CERTIFIED that the foregoing is a true and correct transcript of a resolution adopted by the Board of County Commissioners in session this 22nd day of October, 2020.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the Office of the Commissioners of Hamilton County, Ohio, this 22nd day of October, 2020.

Jacqueline Panioto, Clerk Board of County Commissioners Hamilton County, Ohio





Hamilton County

Denise Driehaus President Phone (513) 946-4406

Board of County Commissioners

Jeff Aluotto Administrator Phone (513) 946-4420

Stephanie Summerow Dumas Vice President Phone (513) 946-4410

Victoria Parks Phone (513) 946-4401 Room 603 County Administration Building 138 East Court Street Cincinnati, Ohio 45202

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Jacqueline Panioto Clerk of the Board Phone (513) 946-4414 Fax (513) 946-4444

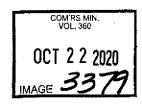
2021-2022 Policy Agenda
Board of County Commissioners
Hamilton County, Ohio

The global pandemic of COVID-19 fundamentally altered the way citizens in Hamilton County live their lives, conduct business, and use government services. The unexpected fiscal and service-delivery challenges of 2020 forced Hamilton County to adapt. This policy agenda will establish the County Commission's strategy to build back a Hamilton County that is healthier, more prosperous, and more equitable than before.

Continuing budget stabilization and maintaining economic development investments so that Hamilton County is well-positioned for economic recovery.

At the onset of 2020, the general finances of Hamilton County were as strong, or stronger, than they had been in decades. The general fund budget was balanced, the general fund reserve was healthy, and most of the County's major restricted fund budgets were likewise in a strong position. Indeed, the County was poised to leverage this robust financial position, and had begun to take action to remedy years of disinvestment in both internal operations and external partnerships with surrounding communities. The COVID-19 global health pandemic, which struck in the first quarter of 2020, has created an unprecedented level of uncertainty and tumult for local governments across the nation and world. By necessity, Hamilton County must reassess its financial and operational position and ensure that it does not lose the ability to attain long term goals.

The strength of the County's financial position, combined with the collective efforts of the Board, Administration and independently elected officials working together has enabled Hamilton County to weather the immediate disruption brought on by COVID-19. The Board's decision to continue the 0.25% sales tax and redirect it to the general fund, and the funding rendered by the federal government through the CARES Act have positioned the county financially in such a way to avoid significant cuts to essential government services during the COVID-19 crisis. However, the true impact and duration of the pandemic remain uncertain and will undoubtedly depress various County revenue sources over the



coming months, and perhaps years, impacting the operations of County government and its basic services.

Yet the crisis at hand will pass. So, as the County enters the next two years, it will be incumbent upon the Board to ensure that the finances of the County remain stable so that the vision which guided the Board's actions and investments of the past two years remains sustainable and viable five, ten and twenty years into the future.

The 2020 All-Funds budget included investments in a range of County operations:

- Support for critical basic services;
- Long-delayed capital improvements;
- Support for the revitalization of Hamilton County's inner ring suburbs;
- Investments in our convention and tourism industry and infrastructure investments in the West End and Over the Rhine; and
- New investments in transportation infrastructure, 911 operations, and criminal justice reforms.

The Board will continue to prioritize partnerships with other local governments, nonprofits, and the private sector. The Board will continue to implement efficiency recommendations resulting from the financial review conducted in partnership with the business community, including improved Information Technology infrastructure. The Board will continue to partner with local governments to reduce 911 costs and invest in local economic development projects.

The Board and Administration will also work to guide major economic development partnerships—including The Banks, The Headquarters Hotel Project, and new parking garages in the West End and Findlay Market—through the economic downturn.

This Policy Agenda recognizes the unique nature of these times and employs creative yet prudent solutions to preserve our basic/mandated services while ensuring that the County can continue to advance those policy initiatives important to the growth of our community and to operating as a best-in-class County government.

Building a better justice system through diversion and reentry.

With 70% of its annual budget appropriated to departments responsible for criminal justice and public safety, the Board must continue to innovate these areas. In the upcoming biennium, the board will enhance its efforts to partner with the Courts, Hamilton County Prosecutor, Hamilton County Coroner, Hamilton County Sheriff and others to enhance the continuum of approaches employed to reduce crime and to facilitate rehabilitation and reintegration to society. In light of the Board's Resolution to Declare Racism a Public Health Crisis, a particular emphasis must be placed on developing strategies to eliminate racial disparities within the criminal justice system.

The Board and Administration will continue to invest in the Department of Reentry; grow diversion programs like Law Enforcement Assisted Diversion (LEAD) and The Community Alternative Sentencing Center (CASC); and will enhance rehabilitation and treatment programming in the



Hamilton County Justice Center, as the newly remodeled space to accommodate treatment is set to open in 2021.

Integrating equity and inclusion into all county operations

Following the Board's Declaration that Racism is a Public Health Crisis, the Board and Administration will work to eliminate racism in all forms in Hamilton County Government. This will include enhanced training—not simply for Sheriff's deputies—but for all county employees, and an increased role for the Department of Inclusion and Equity.

The Economic Inclusion Advisory Council was established by the Board of County Commissioners in May 2017 to support and assist in achieving the County's goals for economic inclusion. In the upcoming biennium, the County will conduct a disparity study to serve as a baseline for recommendations to enhance diversity and inclusion in county contracts.

Further, the Board will continue its policy of pursuing diversity on all of the boards and commissions to which the County appoints members.

It is the policy of the Board of County Commissioners that all residents of Hamilton county have access to government services, employment opportunities with the County, and opportunities to contract with the County regardless of race, color, religion, creed, sex, sexual orientation, pregnancy and pregnancy related conditions, gender identity, national origin, ancestry, age, veteran status, disability, genetic information, military service, parentage of young children, status as a foster parent, or other familial status.

Enhancing transportation infrastructure and providing a smooth transition at SORTA

With the voters' approval of Issue 7 in the Spring of 2020, the Southwest Ohio Regional Transit Authority is poised to transform our region's public transportation system and major transportation infrastructure. In late 2020, the Board of County Commissioners will appoint a restructured SORTA Board that will include a majority of appointees coming from the Commissioners. Beginning in 2021 and beyond, the Board of County Commissioners, the Administration, SORTA, and the County Engineer will work collaboratively to ensure new and existing resources for infrastructure projects are aligned strategically and that public transportation is expanded throughout the county.

Continuing partnerships to revitalize neighborhoods

In recent years, the county has partnered with local jurisdictions in new ways to enhance neighborhood business districts, improve streetscapes, and encourage economic development in Hamilton County's Communities. The County developed Community and Economic Development Assistance Program, which provides grants and loans to municipalities. The County has also partnered on major economic development initiatives like the Montgomery Gateway, Silverton Town Hall, and Evendale Aerohub. Prior to budget adjustments relating to COVID-19, the 2020 budget had included more funding to help local jurisdictions with economic development. As the County recovers from the economic slowdown, the Board and Administration will work to restore this funding in future budgets.



Investing in a thriving workforce to drive economic recovery

As Hamilton County emerges from the economic downturn caused by COVID-19, the Board of County Commissioners will prioritize policies to guarantee that our economic resurgence is realized by all of the participants in our economy. To that end, the Board will continue and expand its policy of employing Community Benefits Agreements on major construction projects to increase the job and training opportunities for local residents.

Internally, with a large portion of the county workforce nearing retirement, it is more important than ever that the Board of County Commissioners and the Administration work to attract and retain high quality public servants at all levels of government. The Board of County Commissioners has previously worked to keep healthcare costs low for employees, guarantee a \$15/hour minimum wage, and provide competitive compensation that keeps up with cost of living. Looking into the future, the Board of County Commissioners will work with the Administration to reevaluate the County's Family Leave policies.

While the Family and Medical Leave Act (FMLA) provides up to 12 weeks of job-protected leave, FMLA is unpaid. National surveys indicate that parents frequently do not take unpaid FMLA leave, because they cannot afford it. The challenge of unpaid family leave disproportionately impacts women of color and low-income families and directly contributes to poor infant and maternal health outcomes. Hamilton County has the opportunity to set a standard for paid family leave in our region, which will reduce these health disparities, increase employee recruitment and retention, and improve productivity.

Helping all families thrive and protecting vulnerable populations.

In addition to the public safety and basic services provided by the general fund, the Board of County Commissioners also oversees several special purpose levies. The voters of Hamilton County decided to increase funding to the Senior Services Levy in 2017 and the Children's Services Levy in 2018, which were supported by the Board of County Commissioners.

Preventative strategies employed by the county to keep vulnerable children safe in their homes have already resulted in a decrease in foster care caseloads. The County has created a first-in-the-state Kinship Care stipend to support family members who step up for kids who need a safe place to live, and the Board will soon launch the Office of Family Voice to assist parents and promote reunification.

The Board will continue to oversee levy funding to support seniors by connecting senior populations to needed services to keep them in their homes, to assist individuals in the community with developmental and intellectual disabilities, and to connect people with mental health and substance use disorders to treatment.



Improving MSD governance

The Board of County Commissioners remains committed to transitioning to a new governance structure that streamlines processes, improves representation and accountability for ratepayers, and minimizes disruption to the city's pension system.

Developing a strategic approach for affordable housing

A recent study found that Hamilton County needs 40,000 more units of affordable housing. For our economy and families to thrive, Hamilton County needs housing options which are accessible to all participants in our local economy. The Board will work with the Administration and community partners to develop a comprehensive strategy for the County's role in enhancing affordable housing in Hamilton County, which will include polices to spur the development of more affordable housing and to reduce displacement.

Improving the Hamilton County Fair

Attendance at the Hamilton County Fair has declined progressively since 2004. In 2020, the Fair Future Task Force delivered its report to the Board of County Commissioners, which concluded that the fair is on an unsustainable course, and included recommendations to improve the Hamilton County Fair. The Board and Administration will continue work with the Hamilton County Agricultural Society to implement the recommendations of the task force and continue to assess the best utilization of the land.

Citizen-led Initiatives of the Board of County Commissioners

The Board of County Commissioners has invited collaboration from other governments, business, nonprofits, and citizens on several of the most pressing issues facing Hamilton County through the establishment of several coalitions. The work of these groups has proven vital to making Hamilton County Government more productive, efficient, and relevant.

The Addiction Response Coalition (ARC) has worked to provide wide scale distribution of Narcan (Naloxone) at no cost to taxpayers, implemented a county-wide Quick Response Team, opened the Talbert House Engagement Center for on-demand access to addiction treatment, improved protocols in Hospital Emergency Departments, built grassroots prevention coalitions in local communities, reduced the supply of deadly drugs through law enforcement interdiction, and facilitated better connectivity between regional assets in the areas of prevention, treatment, harm reduction, and law enforcement. The Coalition has also successfully drawn down millions in State and Federal grants. The Board will continue to support the expansive community partnerships developed by HC ARC.

Oral Health Coalition: The Board of County Commissioners created the Oral Health Coalition in 2017. The Oral Health Coalition delivered its first set of recommendations to the Board of County Commissioners in March of 2019, and the Board and Administration will continue to evaluate and implement those recommendations in 2021 and 2022.



Infant Mortality is another area of public health concern where the county's efforts to date have led to positive trends, but we must continue to invest. The County will continue its partnership with CRADLE Cincinnati and continue to support policy initiatives to enhance maternal health and decrease infant mortality.

The Commission on Women and Girls begins 2021 in its fourth year. The Commission has developed recommendations in areas including pay equity, women's safety, mental health, access to period products, and increasing the number of women in leadership positions. The Board of County Commissioners has adopted several of the Commission's Recommendations. As the work of the Commission on Women and Girls has expanded, a priority in the next budget will be identifying staff to support the Commission.

The Boys to Men initiative will address the obstacles and pitfalls facing young men transitioning to adulthood and be considered in 2021. The initiative will focus on those aged 12-21 years with the objectives to close the pipeline to prison, provide mentorship and support, experience cultural opportunities, remedial help in education through tutoring, build confidence and instill hope. The initial focus will be to recruit adults to work with the young men, form an advisory board and utilize support staff for the initial kick off.

On the motion of Massacran Alexand seconded by Mo Ruce the following resolution was adopted....

Resolution Authorizing the Hamilton County Administrator to Take All Necessary Steps to Implement Programs Consistent with Hamilton County's American Rescue Act Plan

WHEREAS, on March 11, 2021, the American Rescue Plan Act (ARPA) was signed into law establishing a \$350 billion Coronavirus State and Local Fiscal Recovery Fund with the intent of providing support in responding to the impact of COVID-19; and

WHEREAS, Hamilton County is a unit of government eligible for receipt of direct payment under ARPA in the amount of \$158.7 million; and

WHEREAS, ARPA funds may be used: 1) To respond to the public health emergency or its negative economic impacts, including assistance to households, small businesses, and non-profits, or aid to impacted industries such as tourism, travel, and hospitality; 2) To respond to workers performing essential work during the COVID-19 public health emergency; 3) For the provision of government services to the extent of the reduction in revenue due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year prior to the emergency; and 4) To make necessary investments in water, sewer, or broadband infrastructure; and

WHEREAS, the Board of County Commissioners, Hamilton County, Ohio (Board) anticipated the receipt of APRA funding and expressed initial policy priorities that included: workforce development; affordable housing; budget stabilization; economic development/community revitalization; County operations; and

WHEREAS, with recognition of Board priorities and understanding of the general uses of APRA funds, County Administration held four stakeholder sessions from April 16 through May 6, 2021 to listen to input on community needs related to COVID-19 and the resulting social and economic effects; and

WHEREAS, on May 11, 2021, Hamilton County submitted its application to the US Department of Treasury for the Coronavirus State and Local Fiscal Recovery Funds; and

WHEREAS, on May 17, 2021, the US Department of Treasury issued its Interim Final Rule to implement the Coronavirus State and Local Fiscal Recovery Fund established under ARPA; and

WHEREAS, on May 19, 2021, the Hamilton County Administrator submitted an ARPA concept plan to the Board for review and comment; and

WHEREAS, on May 25 and May 27, 2021, the Board conducted public hearings on the concept plan; and

WHEREAS, based upon feedback received from the Board and public, the concept plan was revised and presented to the Board on June 30, 2021 with the programs and budget attached herein as Exhibit A; and

WHEREAS, the funding levels associated with each program, and the programs themselves, may fluctuate as the programs are further refined and when additional guidance is released by the US Department of Treasury on the uses for the funding; and

WHEREAS, County Administration will update the Board on any major changes in scope or estimated funding allocations.

NOW, THEREFORE, BE IT RESOLVED that the Board of County Commissioners, Hamilton County, Ohio hereby authorizes and directs the Hamilton County Administrator to take all steps necessary to appropriate and implement the programming consistent with the County's ARPA plan and US Department of Treasury rules and guidance.

BE IT FURTHER RESOLVED that the Clerk of the Board certify copies of this resolution to Jeff Aluotto, County Administrator, Holly Christmann, Assistant County Administrator, and John Bruggen, Assistant County Administrator.

ADOPTED at a regularly adjourned meeting of the Board of County Commissioners of Hamilton County, Ohio, this 1st day of July, 2021.

Ms. Summerow Dumas

Ms. Reece

Me Driebaue

CERTIFICATE OF CLERK

IT IS HEREBY CERTIFIED that the foregoing is a true and correct transcript of a resolution adopted by the Board of County Commissioners of Hamilton County, Ohio, this 1st day of July, 2021.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the Board of County Commissioners of Hamilton County, Ohio, this 1st day of July, 2021.

Jacqueline Panioto, Clerk Board of County
Commissioners Hamilton County, Ohio

Exhibit A - American Rescue Plan

Program	Budget		
Strengthening Public Health Systems			
Addressing Emergent Needs and Community			
Resiliency	\$6,000,000		
Strengthening Behavioral Health, Mental Health			
and Substance Abuse Programming	\$8,000,000		
Services to Disproportionately Impacted			
Communities (\$10 million)			
a) Relocation of CPD Gun Range	\$5,000,000		
b) Vulnerable Community Outreach (including	4		
the Mobile Tech Bus)	\$5,000,000		
Subtotal	\$24,000,000		
Strengthening County Finances and Dep	artments		
Revenue Replacement	\$25,000,000		
Capital Improvements - Satellite Office	\$2,500,000		
Premium Pay	\$3,000,000		
County Staffing	\$1,500,000		
EMA Operations	\$1,000,000		
Subtotal	\$33,000,000		
Addressing Negative Impacts			
Housing (\$40 million)			
a) Production	\$20,000,000		
b) Preservation	\$10,000,000		
c) Protection	\$5,000,000		
d) Mortgage Assistance	\$5,000,000		
Workforce Development	\$15,000,000		
Non-Profit Assistance	\$6,500,000		
Small Business Assistance Grants	\$3,000,000		
Hospitality Assistance	\$2,000,000		
Arts and Cultural Assistance	\$2,000,000		
Small Business Back Office Support	\$1,500,000		
Subtotal	\$70,000,000		
Enhancing Community Infrastructure			
Broadband	\$10,000,000		
Sewer / Stormwater	\$9,000,000		
Subtotal	\$19,000,000		
TOTAL	\$146,000,000		
Remaining Balance	\$12,784,547		
Trementing between	7,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		

Pay-Go Construction Projects Facilitated through Revenue Replacement		
Banks Lot 28 Construction and Black Music Walk of		
Fame Installation \$9,000,000		
Consolidated EMA/911 Facility \$10,000,000		
Pay-Go Construction / Contingency \$6,000,000		

08-26-2021 Volume 363 Image #04340

RESOLUTION AMENDING HAMILTON COUNTY'S AMERICAN RESUE PLAN ACT FUNDING PLAN AND APPROVING THE PAYMENT OF ONE HUNDRED DOLLARS (\$100) TO THOSE EMPLOYED BY HAMILTON COUNTY WHO DEMONSTRATE PROOF OF BEING FULLY VACCINATED AGAINST THE COVID-19 VIRUS

BY THE BOARD

WHEREAS, on March 11, 2021, the American Rescue Plan Act (ARPA) was signed into law establishing a \$350 billion Coronavirus State and Local Fiscal Recovery Fund with the intent of providing support in responding to the impact of COVID-19; and

WHEREAS, Hamilton County is a unit of government eligible for receipt of direct payment under ARPA in the amount of \$158.7 million; and

WHEREAS, on July 1, 2021 the Board of County Commissioners approved the planned uses for Hamilton County's allocation under ARPA ("ARPA Plan"); and

WHEREAS, it is understood that funding levels associated with the programs, and the programs themselves, may fluctuate from time to time; and

WHEREAS, County Administration will update the Board on any major changes in scope or estimated funding allocations; and

WHEREAS, it has been documented that the risk of becoming infected with the COVID-19 virus is significantly reduced by becoming fully vaccinated against the virus; and

WHEREAS, the Board of County Commissioners, out of concern for the health of their employees, and in the interest of the health and safety of persons who have contact with County employees, wish to reward employees are fully vaccinated, and incent unvaccinated employees to become vaccinated, by providing payment of one hundred dollars (\$100) to fully-vaccinated employees; and

WHEREAS, providing incentives for vaccinations is an eligible use of ARPA funds as stated in the US Treasury's Frequently Asked Questions dated July 19, 2021; and

WHEREAS, the amended ARPA Plan attached hereto and incorporated herein by reference as Exhibit allocates \$500,000 to vaccinations.

NOW, THEREFORE, BE IT RESOLVED that the Board of County Commissioners of Hamilton County, Ohio hereby amends its ARPA Plan and authorizes the Hamilton County Administrator to take all steps necessary to appropriate and implement programming consistent with the ARPA Plan – Exhibit A; and

BE IT FURTHER RESOLVED by the Board of County Commissioners of Hamilton County, Ohio, that employees who show proof of being fully vaccinated against COVID-19 shall receive one hundred dollars (\$100) to be paid on a regularly scheduled pay date in addition to his/her normal pay paid via direct deposit; and

BE IT FURTHER RESOLVED that the Human Resources Department shall be responsible for the administration of this payment with regard to the manner in which employees shall demonstrate proof of full vaccination and the scheduling of payments to eligible employees; and

08-26-2021 Volume 363 Image #04341

BE IT FURTHER RESOLVED that the Clerk of the Board be and hereby authorized and directed to certify copies of this resolution to Mr. Jeff Aluotto, County Administrator, and Mr. Frank Spataro, Human Resources Director.

ADOPTED at a regularly adjourned meeting of the Board of County Commissioners of Hamilton County, Ohio this 26th day of August, 2021.

Ms. Stephanie Summerow Dumas

Ms. Alicia Reece

Ms. Denise Driehaus

CERTIFICATE OF CLERK

IT IS HEREBY CERTIFIED that the foregoing is a true and correct transcript of a resolution adopted by the Board of County Commissioners in session this 26th day of August, 2021.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the Office of County Commissioners of Hamilton County, Ohio this 26th day of August, 2021.

Jacqueline Panioto, Clerk

Board of County Commissioners

Hamilton County, Ohio

Exhibit A - Amended American Rescue Plan

Exhibit A - Amended American Rescue Pla	Budget		
Program Strengthening Public Health Systems	Duuget		
Strengthening Public nearth Systems			
Addressing Emergent Needs and Community Resiliency	\$6,000,000		
Strengthening Behavioral Health, Mental Health and Substance Abuse Programming	\$8,000,000		
Services to Disproportionately Impacted Communities (\$10 million)			
a) Relocation of CPD Gun Range	\$5,000,000		
b) Vulnerable Community Outreach (including the Mobile Tech Bus)	\$5,000,000		
Vaccine Incentives	\$500,000		
Subtotal	\$24,500,000		
Strengthening County Finances and Departm			
Revenue Replacement (public safety)	\$25,000,000		
Capital Improvements - Satellite Office	\$2,500,000		
Premium Pay	\$3,000,000		
County Staffing	\$1,500,000		
EMA Operations	\$1,000,000		
Subtotal	\$33,000,000		
Addressing Negative Impacts			
Housing (\$40 million)			
a) Production	\$20,000,000		
b) Preservation	\$10,000,000		
c) Protection	\$5,000,000		
d) Mortgage Assistance	\$5,000,000		
Workforce Development	\$15,000,000		
Non-Profit Assistance	\$6,500,000		
Small Business Assistance Grants	\$3,000,000		
Hospitality Assistance	\$2,000,000		
Arts and Cultural Assistance	\$2,000,000		
Small Business Back Office Support	\$1,500,000		
Subtotal	\$70,000,000		
Enhancing Community Infrastructure			
Broadband	\$10,000,000		
Sewer / Stormwater	\$9,000,000		
Subtotal	\$19,000,000		
TOTAL	\$146,500,000		
Remaining Balance	\$12,284,547		
Pay-Go Construction Projects Facilitated through Revenue Replacement			
Banks Lot 28 Construction and Black Music Walk of Fame Installation	\$9,000,000		
Consolidated EMA/911 Facility	\$10,000,000		
Pay-Go Construction / Contingency	\$6,000,000		

Hamilton County JFS: Emergency Assistance Programs

CARES & Emergency Rent and Utilities (ERAP) Funds (11/1/2020 – Present): HCJFS implemented the Emergency Rent and Utilities Program as Federal Funds (CARES Act and American Rescue Plan) became available to prevent evictions during the COVID-19 Pandemic. The program is currently limited to renters with a household income under 80% Area Median Income with a COVID-19 related income loss. The program can provide rent and utility assistance for up to 12-months of pay due rent and utilities and/or up to three months future rent and utilities. In late 2021, the program will be expanded to homeowners to prevent foreclosures. The program was adapted and expanded with ARP dollars on 10/22/21 to support homeowners.

Funding Source	Families Served	Total Assistance
CARES (11/1/2020 - 3/31/2021)	334	\$593,969.77
ERAP (4/1/2021 - 10/15/2021)	2,778	\$9,042,052.95

Prevention, Retention, and Contingency (PRC) Funds (Ongoing): HCJFS' PRC Program is an ongoing program to assist Hamilton County families overcome immediate employment related barriers. The PRC program helps cover costs of work transportation, uniforms, tools, training, housing, and utilities. Eligible families can receive up to \$3,000 one time a year. In 2021, many rent and utility expenses were covered by the Emergency Rent and Utility Assistance Program.

Service Category	2020 Approved	2021 YTD Total Approved*
Baby / Dependent Care	\$822,603.19	\$445,871.77
Car Repair	\$551,182.05	\$140,751.81
Clothing	\$17,950.00	\$500.00
Food	\$11,250.00	\$2,400.00
Furniture / Household Goods	\$1,052,855.35	\$381,178.00
Rent	\$703,793.48	\$162,093.44
School Fees / Supplies / Uniforms	\$47,721.74	\$25,573.40
Training	\$11,525.00	\$0.00
Utilities	\$426,075.89	\$97,716.07
Work Uniforms	\$8,898.00	\$1,000.00

^{*2021} Total Approved is 1/1/2021 – 9/30/2021.

Future Emergency Assistance Programs: To continue stabilizing families and their living situations, HCJFS is working on the following efforts:

- Emergency Mortgage Assistance extending housing and utility assistance to eligible homeowners
- **Benefit Bridge** stabilizing families and emancipated youth by providing case management, short term (12-18 months) assistance, and peer mentorship as their incomes increase and public assistance benefits decrease
- PRC will continue indefinitely, and Emergency Rental Assistance should continue through 2024.

Hamilton County JFS: Kinship Efforts and Outcomes

Kinship Stipend: HCJFS implemented a Kinship Stipend in 2019 to offer financial support to Kinship providers who were not previously receiving any direct compensation. The stipend currently stands at \$350 per child per month, and we believe this regular and continuous support to kinship providers led to an increase in both sustained placements and the overall availability of kinship homes to more of our youth. Since 2019, HCJFS has increased the number of youth directly receiving stipend support, despite a decrease in the overall number of youth in custody. We have also seen an increase in the percent of youth in care that are placed with Kin.

Year	Average Monthly Kinship Stipends Paid (By Child)	Percent of Total Youth in Custody Placed with Kin
2019	485	25%
2020	504	26%
2021	512	28%

Success of Kinship Placements: In 2020 and 2021, children in our care were more likely to experience stability in their placement setting if they are with a Kin caregiver as opposed to a foster home, group home, or residential center. When comparing the reason Kinship placements end with other settings, we see Kinship placements are more likely to stop because the child is reunifying with family or moving towards adoption. Conversely, placements in foster care, group homes, and residential settings are more likely to end due to caregiver request or an AWOL child when compared with Kinship placements.

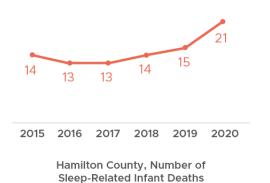
Placement End Reason				
Outcome	Kinship	Other Paid Placements		
Positive (custody discharge, moving towards Adoption)	64%	49%		
Negative (Caregiver Requests, Child AWOL, other disruptions)	31%	51%		
Neutral (move to be closer to family, judicial determination)	4%	1%		

30 Days to Family: The 30 Days to Family program takes a proactive approach in seeking family connections for children involved in the child welfare system. Program staff utilize a family finding tool to begin the search for relatives within the first 30 days of custody. The goal for each child is to locate up to 90 family connections for additional support or respite. After placement, the program provides additional support and services to kinship providers. 226 Children have received or are currently receiving services. In 2021, over 60% have achieved placement with Kin.

Future Kinship Investments: To continue to improve Kinship supports, HCJFS is working on the following efforts, which are currently in various stages of planning. Most are ready, and the others will soon be, ready for implementation:

- A pilot navigation program to help to guide our Kinship caregivers through the system. This program pilot will be a partnership with a local family focused agency and will provide multi-faceted support for our caregivers.
- A new partnership with New Life Furniture to provide gently used furniture in the homes of our caregivers, many of whom were not expecting the addition of children.
- Streamlined process for fingerprinting and for our kin caregivers to receive reimbursement for child care
- A stipend increase to close the gap in resources between these caregivers and our foster home providers
- A process to initiate new, easy to use vouchers with Meijer and Amazon which can better cater to the specific needs of our caregivers and provide resources quickly
- A pilot mentoring program that will help support youth placed in a kinship setting

Hamilton County JFS: Safe Sleep



Sleep-related deaths are one of the most preventable deaths. Nonetheless, sleep-related deaths have risen while infant mortality, overall, has declined in Hamilton County. JFS worked with external partners to raise awareness of the issue and its prevention. Then, followed up with direct community outreach to inform and equip caregivers.

Source: Cradle Cincinnati

The Campaign



JFS partnered with Cradle Cincinnati (CCHMC) to spread awareness about the preventability of sleep-related deaths through a multifaceted advertising campaign. More than 24 partners were engaged in the design and development process led by two community moms, Brittany Berry and Vagee Ferguson.

We know providing safe sleep is hard. The

campaign partners agreed they wanted a message emotive enough to change parents' behavior, explain why it's important and give real-life solutions to help overcome safe sleep challenges. *Safe Sleep Is Hard, but Your Baby Is Worth It*.

The campaign included: Billboards, Bus Ads; Social Ads; YouTube video advertising; Website landing page (www.cradlecincinnati.org/sleep) and Tri-fold pamphlet. The Ohio Department of Health was so impressed they've adopted the campaign and are expected to roll out a statewide campaign this winter.

JFS Outreach



Safe Sleep Tours followed the ad campaign with our Safe Sleep Street Team "meeting people where they are." The JFS team sometimes accompanied the *513Relief* bus and distributed nearly 400 safe sleep kits to caregivers. Each kit contained sleep sacks, diapers and wipes. Next, JFS will distribute another 250 sleep sacks to our kinship providers along with safety kits for kinship providers with young children.

Hamilton County JFS: Fatherhood Collaborative

The Fatherhood Collaborative works to create and sustain community consciousness, conversation and action on the needs and aspirations of fathers and their role in the development of healthy children and families. The Collaborative, works with others to further its interest in the wellbeing of fathers and their children in Hamilton County.

The collaborative forged ahead during COVID-19, bringing fathers together virtually, then together in person and are about to join in celebration.

Research

The Collaborative partnered with the Community Leadership Institute, UC Health and the University of Cincinnati on a research initiative funded by a \$1,500 grant. The project focused on fathers of school-aged children and how a father's self-reported health impacts his parenting.

Fathers from Avondale, Price Hill and Walnut Hills were selected to talk with one another in 90-minute conversations on Microsoft Teams. During the sessions, UC Health physicians addressed smoking and asthma, depression, anger and self-regulation. Successful completion of this research earned the Collaborative a \$5,000 Partnership Development grant. This project focuses on the connection between father's access / parenting time with their children and the father's mental wellbeing.

Outreach

An inherent priority of the Collaborative is engaging and empowering organization to improve their interaction and service to fathers. Two groups in 2021 included CCHMC and Modern Psychiatry and Wellness, LLC.

The Fathers to Fathers twice monthly online father meetings provides a safe space for open discussion. CityLink partnered with the Collaborative August, 6 2021 to produce the Father's Day Again! event. It brought 15-20 fathers and families together to talk about their fatherhood journey and gain access to career resources and benefits information.

Another outcome was the latest program video. Donald Carter, encapsulated another vital truth when he said, "What I've learned is that it's about being a nurturer and having feelings and understanding. That old lineage and heritage of how things went for you doesn't necessarily mean that you have to set that construct and pattern in your life as far as raising your kids."

Introducing The Esteemed 7

The Collaborative is embarking on a venture to recognize and celebrate men who are outstanding role models and fathers or father figures. The collaborative will recognize seven men each year as *The Esteemed 7* to shine a light on fathers and fatherhood. The project was initiated by partner Sigma Gamma Rho Sorority, Inc. The first event is November 19, 2021 with a dinner at Paul Brown Stadium.

Hamilton County JFS: Public Assistance Programs

Supplemental Nutrition Assistance Program (SNAP): SNAP is a Federal program to provide food assistance (formerly known as food stamps) to eligible households. The goal of SNAP is to help families stretch their food budgets to buy healthy food and to help families meet their basic needs while adults work toward financial stability.

SNAP eligibility is complex and is based on family size, income, and expenses. Both families and individuals can be eligible. Families and individuals might be eligible fi their household income is under 130% of federal poverty guidelines or if someone in the household is elderly or disabled.

Calendar Year	Adults	Children	Total SNAP Benefits
2019	75,702	78,893	\$142,671,287.00
2020	83,311	80,291	\$229,836,454.00
2021 (1/1/2021 – 9/30/2021)	77,748	72,589	\$234,323,083.00

Ohio Works First (OWF) Cash Assistance: OWF is temporary assistance available to families to help pay for immediate needs while the adults of the family prepare for and search for employment.

OWF Eligibility is based on the family's income and household size. Families may be eligible for the program for up to 36 months and minor children and pregnant women can also be eligible. Families receive assistance by spending a minimum of 20 to 35 hours per week (depending on circumstances) working, in school, or in some cases, volunteering to help them gain work experience for the future.

Calendar Year	Adults	Children	Total OWF Benefits
2019	4,230	13,944	\$21,456,699.00
2020	4,127	13,172	\$22,796,301.00
2021 (1/1/2021 – 9/30/2021)	2,724	9,937	\$14,680,712.00

Publicly Funded Child Care partially covers the cost of child care for eligible low- to moderate-income families. Parents are able to choose from nearly 1,000 providers and centers to meet their child care needs. Providers are required to meet health, safety, and training standards – ensuring parents and caregivers have access to safe, quality child care while they are working or in school. Eligibility is based on household income and family size; caretakers must be working or in an approved work activity; children must be under age 13 (age 18 if the child has special needs) and meet citizenship requirements.

Calendar Year	Children	Families	Total Benefits
2019	22,501	11,212	\$102,006,606.48
2020	19,614	9,819	\$79,824,684.18
2021 (1/1/2021 – 9/30/2021)	16,101	8,021	\$69,583,188.37

Future Assistance Programs: To continue stabilizing families and their living situations, HCJFS is working on the following efforts:

- Emergency Mortgage Assistance extending housing and utility assistance to eligible homeowners
- Benefit Bridge stabilizing families and emancipated youth by providing case management, short term
 (12-18 months) assistance, and peer mentorship as their incomes increase and public assistance benefits
 decrease.

Hamilton County JFS: Child Support Enforcement Agency (CSEA)

Child Support Enforcement Agency (CSEA): Child Support processes differ by County because each Court has different processes and requirements. Hamilton County CSEA has strong, collaborative relationships with the Prosecutor's Office, Juvenile Court, and the Court of Domestic Relations.

Cost Effectiveness: Hamilton County CSEA has continued to lead the state in cost effectiveness. Cost effectiveness is calculated based on Collections and Expenses. For every \$1 expense, Hamilton County collects \$12; double the state cost effectiveness of \$6.

Paternity Establishment confirms a child's legal parents in preparation for administrative hearings to set child support orders. Hamilton County consistently establishes paternity for 90% of Hamilton County children requiring paternity establishment services.

	Cases with Paternity Established				
Federal Fiscal Year	Hamilton County	All Ohio Counties			
2019	93.13%	98.64%			
2020	91.21%	96.87%			
2021	90.35%	95.88%			

Support Establishment collects and verifies all information about a family in preparation for the administrative hearing to set support orders. Hamilton County continues to increase the number of cases with orders. In 2015, Hamilton County established support on 78.42% of cases; in 2021, 90.69% of cases had support orders.

Support Collections: The CSEA is responsible for collecting and disbursing child support payments according to the child support orders until all balances are paid to zero. Hamilton County collects, on average, \$85M in child support each federal fiscal year.

Arrearage Collections address cases with back support owed. The back support could be owed to families or to the state if public assistance has been received. Hamilton County uses income withholding, license suspension, FIDM (Financial Institution Data Match), liens, and lump sums to collect on arrears.

	Cases with Arrears Collected			
Federal Fiscal Year	Hamilton County	All Ohio Counties		
2019	64.64%	66.4%		
2020	74.44%	76.17%		
2021	71.68%	74.7%		

Future CSEA Services: To continue stabilizing families and collecting support, HCJFS is working on the following efforts:

- **CSEA Workforce** Recession era staff reductions have not rebounded like other areas of the agency. CSEA administrative cost is matched at 66% by federal government. Strategically adding staff and reviewing position descriptions will have a positive impact on the county's ability to create opportunities for advancement and meet state performance measures in paternity, support, collections, and arrears.
- Technology Advancements Advocating strongly through Ohio Child Support Director's Association for State investment in technology advancements to increase client access to Child Support Services.
 Working with HCJFS Information Systems to develop process workflows to improve work timeliness, quality, and accountability.
- **Strategic Partnerships** with community service providers for grants and contracts for Fatherhood, Employment, co-parenting, and visitation services for non-custodial parents.

Hamilton County JFS: Workforce Hiring and Retention

Current Staffing Shortages: HCJFS is experiencing a shortage of staff, particularly at the front-line level, across all program areas. This issue is most pressing in the Assessment Sections of the Children's Services Program; high vacancies have persisted in Children's Services for several years. In 2021, HJCS saw increased vacancies in other program areas as well. The following table includes current staffing data for front-line positions in key program areas as of October 18th, 2021:

	Number of Vacant	Vacancy Rate	Turnover Rate
Program	Positions	(11.18.21)	(2021 To-Date)
Children's Services- Assessment	37	45%	69.6%
Children's Services- Ongoing	23	23.7%	35.4%
Family and Adult Assistance	40	20.0%	21.4%
Child Support	23	22.8%	18.6%

Staffing issues are due to several overlapping factors. In Children's Services, historically low pay, difficult job responsibilities, and secondary trauma / burnout all contribute to poor retention. Across HCJFS, the nationally changing workforce landscape has affected current and potential JFS staff, who may be perusing 100% remote opportunities or positions with higher pay elsewhere.

Current Efforts to Address Staffing and Retention:

- Pay Differentials, implemented in October 2021, for some Caseworker positions in Children's Services, ranging from 10% 25% based on vacancies and job functions.
- Hybrid Schedules for HCJFS staff, where time is split between the office and remote work, were implemented
 during Covid-19 and became permanent for most positions. HCJFS is also currently exploring full-time
 remote work opportunities for some additional program positions (Eligibility Technicians, Child Care, Child
 Support, etc.) to retain current staff, and stay competitive with comparable non-HCJFS positions.
- The HCJFS Mentorship Program launched in Spring 2021 with 24 current participants. A full-time Management Development and Mentorship Program Leader will begin by the end of the year. This position is tasked with expanding current Mentorship opportunities and implementing staff development programming across the agency.
- Coach Ohio and Resilience Alliance (RA): A National research effort started in 2018 with the goal of reducing
 the effects of secondary traumatic stress and building resiliency and emotional regulation in our Casework
 staff through supportive supervision. Findings from Coach Ohio and RA are being finalized, and the model is
 being sustained for all Casework staff.
- All Managers attend monthly leadership training courses on topics such as Conflict Management, Team
 Building, Change Management, and other management skills. Exit interviews and staff survey data
 demonstrate Supervisory relationships are a key reason in why staff choose to stay or leave.
- Significantly expanded training for new Caseworkers through a Safety Culture Lens, including: Equity and Inclusion and Implicit Bias and training, Trauma-informed training, and mentorship opportunities
- Expansion of Specialized Support Units to alleviate the responsibilities of Caseworkers; Continued Development of Technology Solutions within EDMS, Traverse, OnBase, Identity, MCP

Hamilton County JFS: 513 Relief Bus

513Relief Bus was implemented in summer 2021 to address the need to deliver social services, including no-cost COVID-19 vaccinations to Hamilton County neighborhoods. The 513 Relief Bus provides resources directly to those who need it most.

The 513Relief Bus travels to neighborhoods around Hamilton County at least three days a week. The resources provide include information, direct assistance, and application assistance for:

- Ohio Works First
- Supplemental Nutrition Assistance Program
- Medicaid
- Rent and Utility Assistance
- Workforce Development
- Child Support Services
- Publicly- Funded Child Care

Since the initial implementation, HCJFS has served more than 1,700 citizens and provided more than 2,000 services on the 513 Relief Bus.

Month	Citizens Served	Services Provided
June / July 2021	494	555
August 2021	270	368
September 2021	599	574

Future 513 Relief Service Delivery: To continue stabilizing families and their living situations, HCJFS is working on the following efforts:

Dedicated Team – HCJFS will hire a team of Community Service Specialists and a Team Leader to lead
efforts on the 513Relief bus and provide education about HCJFS in a variety of community-based
settings. Community Services Specialists will be experts in many HCJFS services including all forms of
public and emergency assistance (OWF, Medicaid, Food Assistance, ERAP, PRC, etc.), publicly-funded
child care, child support and related community partner services.

Hamilton County JFS: DEI

The CORE Team

Has served as principal employee-driven vehicle for bringing DEI practices to the forefront since 2019. The Equity Core Team exists to guide JFS toward becoming a more inclusive workplace that values the diversity found within its administration, staff, and the clients we serve. CORE is dedicated to embedding equity in JFS's operations and service delivery and instilling collaboration across JFS.

- The CORE team initiated revising the Director's Letters review process, which allows all employees to give input into how policies should change to ensure equity.
- The CORE team influenced the launch of processing sessions, which gave all staff space to express thoughts and feelings about racism and systemic inequities.
- The CORE team formed the PREPARe team (Promoting Racial & Ethnic Preparation, Advancement & Recruitment) that is working to improve the promotional and hiring process.
- The CORE team inspired our employee mentoring program (M.O.R.E.) and the 4ACTION book club.
- The CORE team prompted conversations about race, gender and sexual orientation that weren't happening within agency walls before.

JFS DEI Culture Statement

Our People

At Hamilton County Job & Family Services, our most valuable resource is our employees: their backgrounds, ideas, voices and life experiences.

Our Commitment

We invest in our employees by equipping them with the skills to pursue personal and promotional growth and the support to flourish and maintain a safe, healthy work-life balance.

Our Approach

A positive approach that values diversity, equity, and inclusion where employees are trusted and respected leading to genuine and supportive relationships through intentional, transparent communication and action at all levels of the organization.

2021-22 DEI Priorities

- **JFS DEI Structure and Strategy:** Operationalize DEI within JFS through coordination and a developed Employee-led body.
- **Conversations About Race/Identity:** CORE Team should evolve and establish defined selection process, terms for members among other developments.
- Continued Review of Policies and Procedures: This is underway, i.e. Director Letter reviews.
- Communications: Communicate in different means and manners to best reach employees who
 generally fall into three camps: pay close attention, pay little attention, pay no attention to ensure
 all staff remain updated about DEI efforts.
- Building Trust / Healing Trauma: Expand trauma awareness beyond Children's Services.
- Emerging Leadership: MORE Mentoring Coordinator/DL #38 Monitor; continued spread of ImpactU
 / LEAN learnings and strategic system improvement; Human Services Leadership; educational
 programs from NACO, PRADCO, SWORTC, others, and operationalize upward feedback/evaluations
 and improved professional development plans.



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Levy Revenue Years	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Family Services and Treatment		Χ					Χ			
Developmental Disabilities Services		Χ					Χ			
H&H - Indigent Care					Χ					Χ
Children's Services	Х			Х					Х	
Mental Health					X					Χ
Senior Services					Χ					Χ
Cincinnati Zoo	Х					Х				
CLEAR (perpetual levy)										
BOCC Election	Χ		Χ		Χ		X		Χ	
Presidential Election			X				X			
Local Gov't Election		Χ		Χ		Χ		Χ		
Mid-Point Levy Reviews	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Family Services and Treatment	2018	2019	2020	2021	Χ	2023	2024	2025	2026	Χ
Family Services and Treatment Developmental Disabilities Services	2018	2019	2020	2021		2023	2024	2025	2026	
Family Services and Treatment	2018	2019	2020 X	2021	Χ	2023	2024	2025 X	2026	Χ
Family Services and Treatment Developmental Disabilities Services	2018 X	2019		2021	Χ	2023	2024 X		2026	Χ
Family Services and Treatment Developmental Disabilities Services H&H - Indigent Care		2019		2021	Χ	2023			2026	Χ
Family Services and Treatment Developmental Disabilities Services H&H - Indigent Care Children's Services		2019	X	2021	Χ	2023		X	2026	Χ
Family Services and Treatment Developmental Disabilities Services H&H - Indigent Care Children's Services Mental Health		2019	X	2021 X	Χ	2023		X	2026 X	Χ
Family Services and Treatment Developmental Disabilities Services H&H - Indigent Care Children's Services Mental Health Senior Services		2019	X		Χ	2023		X		Χ
Family Services and Treatment Developmental Disabilities Services H&H - Indigent Care Children's Services Mental Health Senior Services Cincinnati Zoo		2019	X		Χ	2023		X		Χ
Family Services and Treatment Developmental Disabilities Services H&H - Indigent Care Children's Services Mental Health Senior Services Cincinnati Zoo CLEAR (perpetual levy)	X	2019	X X X		X	2023	X	X	X	Χ



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Why Has Durable Goods Spending Been So Strong during the COVID-19 Pandemic?

Kristen Tauber and Willem Van Zandweghe*

Consumers increased their purchases of durable goods notably during the COVID-19 pandemic. The pandemic may have lifted the demand for durable goods directly, by shifting consumer preferences away from services toward a variety of durable goods. It may also have stimulated spending on durable goods indirectly, by prompting a strong fiscal policy response that raised disposable income. We estimate the historical relationship between durable goods spending and income and find that income gains in 2020 accounted for about half of the increase in durable goods spending, indicating that the direct and indirect effects of the pandemic on durable goods spending were about equally important.

The US economy has witnessed many unusual developments during the COVID-19 pandemic, among them a surge in durable goods purchases by consumers. Durable goods spending typically slows gradually for a year after a business cycle peak, but it contracted briefly but severely at the onset of the pandemic and rose sharply thereafter (figure 1, panel A).

What accounts for the unusual behavior of durable goods spending during the pandemic? We explore two possible explanations using an econometric model. One explanation is that lockdowns and social distancing shifted consumer demand away from services toward durable goods. The other is that an increase in disposable income resulting from fiscal policy measures stimulated consumption expenditures, including those on durable goods. Our findings suggest that each explanation accounts for about half of the increase in durable goods purchases in 2020, although the

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relative importance of each effect varies for different types of durable goods. Purchases of recreational goods, such as consumer electronics and sporting equipment, likely increased primarily because households used these goods as substitutes for services. In contrast, motor vehicle purchases benefited from higher incomes, with substitution away from public transit playing no apparent role at the aggregate level.

Understanding the factors behind the rise in durable goods spending can inform policymakers' assessments of the pandemic policy responses. On the one hand, substitution of durable goods for services would indicate that the overall economic cost of health policy measures that restrict services is smaller than indicated by the observed decline in services consumption alone. On the other hand, a boost to consumer spending from higher disposable incomes would corroborate the efficacy of fiscal stimulus.

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Altered Tastes or Increased Ability to Spend?

The increase in durable goods spending observed during the pandemic could be the result of a number of factors. Two likely possibilities are that the historic change in consumers' circumstances altered what they wanted to buy and that an increase in their disposable income due to fiscal policy measures changed how much they could buy.

Lockdowns and social distancing, reflecting precautions taken by government authorities, businesses, and consumers in the face of COVID-19, may have led to an increase in durable goods spending by shifting consumer demand away from services toward durable goods. Many people spent more time than usual in and around their home, to care for others, work or study from home, engage in home production, or enjoy leisure activities, thereby reducing their consumption of services such as eating out or traveling. Durable goods allow consumers to derive greater utility from their time spent at home and accomplish tasks they might have purchased as services before the pandemic. For example, consumers who stopped visiting restaurants may have upgraded their kitchen appliances to cook at home, and people who canceled their gym membership may have purchased a bike to work out at home. Such substitution of durable goods for services is a direct consequence of how COVID-19 has altered consumption behavior.

An increase in consumers' disposable income during the pandemic may have stimulated consumption expenditures, including on durable goods. Disposable income did rise sharply during the pandemic, whereas it edged up only gradually after the peak of previous business cycles (figure 1, panel B).¹ The idea that higher disposable income spurs consumer spending goes a long way back, to Keynes (1936), and is embodied in textbook consumption functions.² As the catalyst of the rise in disposable income, the pandemic may have indirectly provoked the durable goods spending boom.

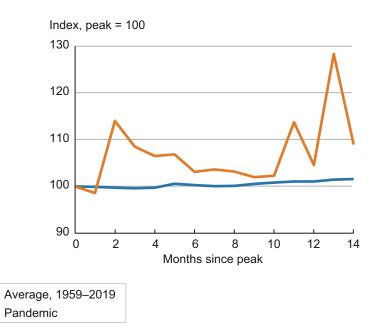
The increase in disposable income largely reflects the forceful fiscal policy measures that were put in place to deal with the economic fallout of the pandemic. According to the US national accounts, total disposable income rose by \$1.18 trillion in 2020 compared to 2019, and more than 80 percent (\$957 billion) of this increase stems from fiscal policy responses to the pandemic.³ Figure 2 displays real personal consumption expenditures (PCE) in three major categories of durable goods—motor vehicles, furniture and appliances, and recreational goods—along with vertical lines indicating the periods during which the bulk of three stimulus payments were disbursed. The first round of these payments was paid out in April and May 2020 and coincided with a rebound in spending on all three categories of durable goods in May. The second and third rounds of

Figure 1. Dynamics of Spending and Income after Business Cycle Peaks

Panel A. Real PCE Durable Goods

Index, peak = 100 135 120 105 90 75 0 2 4 6 8 10 12 14 Months since peak

Panel B. Real Disposable Income



Note: The left panel of the figure compares the evolution of real personal consumption expenditures (PCE) on durable goods since the peak of the last business cycle in February 2020 with its "typical" evolution after the peak of prior business cycles, as represented by the average across the eight business cycles in the period from 1959 to 2019. The right panel compares the evolution of real disposable income over the same two periods.

Source: Bureau of Economic Analysis, Haver Analytics.

stimulus payments were disbursed in January 2021 and March and April 2021, respectively, and coincided with further broad increases in durable goods purchases in January and March. The timing suggests that the pandemic has stimulated durable goods spending indirectly by triggering a boost in disposable income.⁴

To disentangle the direct and indirect effects of the pandemic on durable goods spending, we turn to an econometric model.

Empirical Analysis of Durable Goods Spending

The econometric model is a panel regression that relates the growth in durable goods spending in each of the 50 US states to the state's growth in personal income and controls for state and time fixed effects. The regression coefficient for income growth estimates the marginal propensity to consume (MPC) out of income. The panel regression specifies a common MPC across US states, and the state fixed effects absorb trend differences in durable goods spending between states. The time fixed effects are included to capture changes from year to year in the relationship between durable goods spending and income.⁵ The online appendix provides details of the model. It is a variant of the model of Luengo-Prado and Sørensen (2008), who estimate the MPC for nondurable retail sales and include additional variables that interact with income growth.

We estimate the MPC for real PCE on durable goods and its three major components, PCE for motor vehicles, furniture and appliances, and recreational goods. Income is measured by personal income, which consists of market income and transfer receipts from the government, including the stimulus payments and other pandemic-related transfer payments to households. All variables are measured in constant prices and converted to per capita terms. The data for the 50 US states are available at annual frequency from 1997 to 2019, thus allowing us to estimate the sensitivity of durable goods spending to income during a period before the pandemic struck the economy.

Table 1 presents the estimation results. The estimated MPC for durable goods PCE is 0.6, indicating that an additional dollar of income raises durable goods purchases by 60 cents. The MPC is somewhat larger for motor vehicles and for furniture and appliances, suggesting that it may be somewhat lower for other durable goods that are not included in the three subcategories. The estimated MPCs are statistically and economically significant, roughly twice as large as those estimated by Luengo-Prado and Sørensen (2008) for nondurable retail sales, so they could lead a sharp rise in income to induce a sizable boost to durable goods purchases.

Direct and Indirect Effects of the Pandemic

We use the estimated model to predict the direct and indirect effects of the pandemic on durable goods spending. Regarding the indirect effect, combining the estimated MPC and the state-level income growth, which is already observed for 2020, yields a prediction of the effect of pandemic-induced higher income on durable goods spending. As for the direct effect of the pandemic, it is

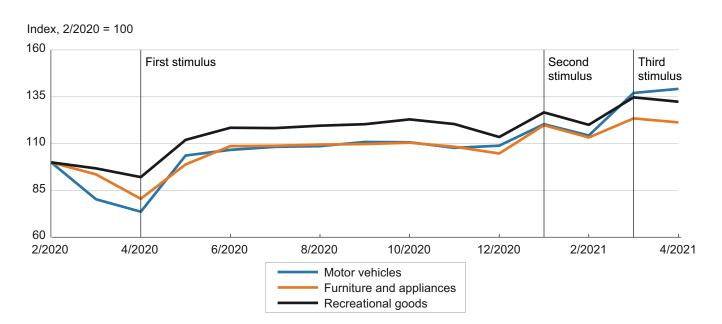


Figure 2. Durable Goods Spending during the Pandemic

Notes: The labels motor vehicles, furniture and appliances, and recreational goods correspond to the PCE categories of motor vehicles and parts, furnishings and durable household goods, and recreational goods and vehicles, respectively, in the US national accounts. The vertical lines indicate the periods during which the bulk of the three stimulus payments were disbursed. Source: Bureau of Economic Analysis, Haver Analytics.

captured by the predicted time fixed effect for 2020 and can be obtained residually, because the growth in aggregate durable goods spending is already observed for 2020 even though state-level data for 2020 have not yet been released.

To make the argument more concrete, consider the predicted durable goods spending growth in state *s* for the year 2020. The panel regression model (detailed in the online appendix) can be rearranged to show that the predicted spending growth is

$$\hat{c}_{s,2020} = [\bar{c}_s - \bar{c} - \beta(\bar{y}_s - \bar{y})] + \beta y_{s,2020} + (\bar{c}_{2020} - \beta \bar{y}_{2020}), \quad (1)$$

where ℓ denotes the growth rate of durable goods spending, γ denotes the growth rate of personal income, a horizontal line over a variable denotes its average across states (subscript 2020), time (subscript s), or both (no subscript), and a caret denotes a prediction.

Equation (1) shows that the forecast of state-level durable goods spending growth is composed of three distinct terms. The first term, in brackets, captures long-run factors and is therefore not related to the pandemic. This constant term measures, for each state, the state-specific durable goods PCE growth that does not reflect state-specific income growth.

The second term on the right-hand side of equation (1) measures the portion of spending growth attributable to income growth in 2020. As pointed out above, the US national accounts indicate that the recent growth in disposable income resulted primarily from the fiscal response to the pandemic—that is, the indirect effect of the pandemic on durable goods spending.

The third term reflects the time fixed effect for 2020 and captures the extent to which growth in aggregate spending on durable goods in 2020 was unusually high or low given the growth in aggregate income for that year. Although fixed effects do not provide an explanation for the unusual spending growth other than "because it is 2020," equation (1) shows that the third term captures economy-wide factors, other than income, that influenced durable goods purchases. Since the US economy was severely affected by

Table 1. Estimation Results

	Durable goods	Motor vehicles	Furniture and appliances	Recreational goods
MPC	0.599***	0.678***	0.685***	0.601***
	(0.037)	(0.049)	(0.051)	(0.062)
Sample size	1,100	1,100	1,100	1,100

Notes: The table reports ordinary least squares (OLS) regression results for the model (A.2) in the online appendix. Stock and Watson (2008) heteroskedasticity-robust standard errors are in parentheses. The *** denotes statistical significance at the 1 percent level.

Sources: Bureau of Economic Analysis, Haver Analytics, and authors' calculations.

the pandemic during most of 2020, this term likely captures a shift in the demand for durable goods related directly to the pandemic.

The shift in the demand for durable goods captured by the fixed effect for 2020 could reflect multiple factors. First, as pointed out above, the shift may reflect the substitution of durable goods for services as the pandemic altered consumers' tastes and restricted their access to services. Second, the pandemic may also have influenced durable goods spending through an increase in macroeconomic uncertainty, which could dampen spending by leading households to postpone big-ticket purchases. Since macroeconomic uncertainty reduces durable goods spending, it would imply a stronger shift in consumers' tastes for durables instead of services, given the net magnitude of the fixed effect for 2020. Third, favorable financial conditions, likely related to macroeconomic policy responses to the pandemic, may have stimulated durable goods spending. Specifically, the accommodative stance of monetary policy may have lowered borrowing rates for financing durable goods purchases and boosted asset valuations that contribute to a wealth effect on spending. However, empirical research indicates that interest rate and wealth effects are relatively small, suggesting they may form a less important factor behind the fixed effect for 2020.7 All told, the economy-wide factors specific to 2020 capture a shift in the demand for durable goods during the pandemic that likely reflects, importantly but not only, consumers' substitution of durable goods for services.

Table 2 presents the growth rates of aggregate real per capita durable goods PCE and its three major components in 2020, along with the predicted contributions from long-run factors, income growth, and the fixed effect for 2020. Aggregate growth of real per capita durable goods purchases in 2020 is calculated by adjusting aggregate spending growth for US population growth in 2020. As shown on the first line of the table, real per capita durable goods PCE increased by 5.8 percent, was essentially unchanged for motor vehicles, and increased by 5.1 percent for furniture and appliances and 17.5 percent for recreational goods.

The predicted contributions, displayed in the bottom three lines of table 2, are obtained by aggregating each of the three terms on the right-hand side of equation (1) across states using appropriate state weights, as explained in the online appendix. First, the predicted contribution of long-run factors for the US economy is essentially zero. An unweighted average of the constant terms for each state would equal exactly zero, as distinct trends in individual states' spending and income growth average out at the national level.

Second, the predicted contribution from income growth, which captures the indirect effect of the pandemic on durable goods spending growth, amounts to 2.8 percentage points or almost half of the growth in durable goods PCE. The major types of durable goods show some

notable differences. Income growth boosted motor vehicle purchases and accounted for the majority of the increase in purchases of furniture and appliances, but it accounted for only a small portion of the increase in purchases of recreational goods.

Third, the economy-wide factors specific to 2020, which capture the direct effect of the pandemic on durable goods spending growth, are obtained residually by subtracting the two other predicted growth terms from actual growth. This effect contributed 3.0 percentage points, or slightly more than half, to the observed growth in real per capita durable goods PCE. The major types of durable goods again display some interesting differences. The pandemic's direct impact on motor vehicle spending was negative, indicating that substituting for services such as public transit was not a major driver of aggregate motor vehicles purchases, a conclusion that is consistent with the sharp decline in vehicle miles traveled.⁸ In contrast, the increase in purchases of recreational goods appears to reflect primarily a change in consumer preferences induced by the pandemic.⁹

Conclusion

The surge in durable goods purchases by consumers was an unusual macroeconomic development, one among many brought about by the COVID-19 pandemic. Our analysis has found that altered consumer tastes and increased disposable incomes were two important factors behind the surge, although monetary policy may have contributed as well by fostering favorable financial conditions. The importance of these factors is likely to fade as public health concerns are mitigated by increasing vaccinations and the US economy reopens. Consumers' shopping baskets will likely come to resemble more closely the historical mix of durable goods, nondurable goods, and services as social distancing requirements are relaxed. Disposable income will likely settle around its longer-term trend level as the pandemic fiscal support is withdrawn. Consequently, consumer spending on durable goods may slow for some time.

Footnotes

- 1. The unusual rise in disposable income during the pandemic occurred in the face of reductions in gross domestic product (GDP) and employment. Real disposable income rose 3.9 percent in the fourth quarter of 2020 from a year earlier, whereas real GDP declined 2.4 percent and nonfarm payroll employment declined 6.0 percent.
- 2. While the theory of consumption has evolved since Keynes—the two most prominent models of consumption behavior today are the life-cycle hypothesis and the permanent income hypothesis—the Keynesian concept of a marginal propensity to consume out of income persists in contemporary analyses. See, for example, Mankiw (2019, Chapter 19) for a concise overview of consumer theory.
- 3. The US national accounts list the pandemic-income transfers related to 12 government programs. The largest three types of programs are the stimulus payments, various unemployment benefits programs, and forgivable loans through the Paycheck Protection Program. The three periods that witnessed the largest stimulus payments were April–May 2020 (\$266.2 billion), January 2021 (\$138.4 billion), and March–April 2021 (\$394.4 billion).
- 4. A number of recent papers analyze consumer spending in the pandemic. Chetty et al. (2020) analyze the responses to the pandemic of economic indicators in the Opportunity Insights database. Baker et al. (2020) explore the consumption response to the early spread of COVID-19, while Coibion et al. (2020) examine the consumption response to the first stimulus payments enacted with the CARES Act, and Carroll et al. (2021) predict the consumption response to different components of the CARES Act. Relatedly, Parker et al. (2013) examine the consumption response to the stimulus payments of 2008.
- 5. The time fixed effects control for aggregate variation, which mitigates concerns about endogeneity. Any feedback from fluctuations in state-specific durable goods purchases to its state-specific (labor) income would likely be limited to the state's wholesale and retail trade activity and leave its manufacturing activity essentially unaffected.

Table 2. Actual and Predicted Spending Growth for 2020 (percent change year-over-year)

	Durable goods	Motor vehicles	Furniture and appliances	Recreational goods
Actual	5.80	0.01	5.14	17.47
Predicted				
Long-run factors	0.02	0.04	0.00	0.02
Income growth	2.76	3.10	3.13	2.80
Fixed effect 2020	3.03	-3.13	2.01	14.65

Note: The bottom three numbers in each column may not add up to the first number in the column due to rounding. Sources: Bureau of Economic Analysis, Haver Analytics, and authors' calculations.

- 6. Personal income differs from disposable personal income by including personal taxes and social security contributions. For the aggregate economy, personal income and disposable personal income move almost in lockstep, with a correlation of 0.999 in the sample from 1929 to 2020, indicating that either income measure would yield similar regression results. We use the personal income data in the regression because they are available at the state level.
- 7. Regarding interest rates, previous research finds no strong dependence of consumption on the interest rate as many consumers face borrowing constraints (Hall, 1988, Campbell and Mankiw, 1989), although spending on durable goods is more responsive to interest rates than other consumption spending (Erceg and Levin, 2006). Wealth effects are generally found to be much smaller than those from the MPC (Carroll et al., 2011).
- 8. Vehicle miles traveled fell 13.2 percent in 2020 from 2019 according to the US Federal Highway Administration. In a survey conducted in late 2020, CarGurus (2020) found that only 14 percent of pandemic car buyers cited as the reason that they "did not want to rely on public transport, rideshare, or taxis." About twice as many pandemic car buyers (27 percent) did so for recreational purposes: they "wanted to buy a vehicle for personal travel, leisure, hobbies, or projects."
- 9. Because many recreational goods are inexpensive compared to motor vehicles, credit likely plays a smaller role in financing their purchases. Thus, the finding that the pandemic had a large direct effect on recreational goods and a small direct effect on motor vehicles is consistent with the notion that the direct effect reflects a change in consumer preferences rather than low interest rates.
- 10. In a survey of consumers, Knotek et al. (2021) find that after the COVID-19 crisis ends, the typical consumer expects to return to using high-contact services—hospitality, public transportation, and public events—to a similar extent as before the pandemic.

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Consumption Effects of Unemployment Insurance during the Covid-19 Pandemic

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Abstract

During the Covid-19 pandemic, unemployment insurance (UI) benefits have taken on an unprecedented role in the United States economy. In May 2020, total UI benefits were equal to 14.6 percent of total wages, more than five times the Great Recession peak. This is due to two factors: first, the high unemployment rate, which reached 14.7 percent in April 2020; and second, the expansion of UI benefits, including a \$600 per week federal supplement paid to all benefit recipients. In this paper, we examine the effects of UI on consumption during the pandemic. Our first finding is that during the pandemic, while aggregate spending of the employed was down by 10 percent, the spending of unemployment benefit recipients increased by 10 percent, a pattern which is likely explained by the \$600 supplement. Our second finding is that among the unemployed who experience a delay in receiving benefits, spending falls by 20 percent—a drop not seen by those who receive benefits more immediately after job loss. These findings suggest that allowing the \$600 supplement to expire without any replacement could meaningfully reduce aggregate consumption.

Executive Summary

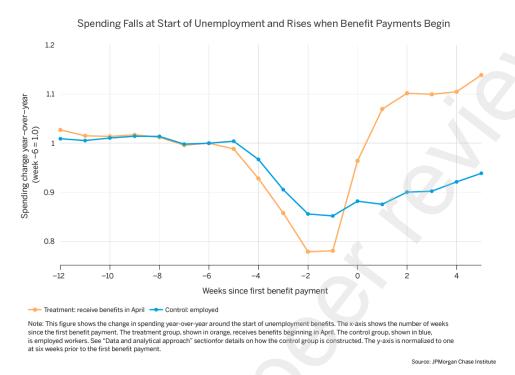
About one in five U.S. workers received unemployment insurance benefits in June 2020, which is five times greater than the highest UI recipiency rate previously recorded. Yet little is known about how unemployment benefits are affecting the economy today. To fill this gap, we study the consumption of benefit recipients during the pandemic.

In normal times, spending among unemployment benefit recipients falls by about seven percent in response to unemployment because typical benefits replace only a fraction of lost earnings. However, in March 2020, the Coronavirus Aid, Relief, and Economic Security (CARES) Act added a \$600 weekly supplement to state unemployment benefits, replacing lost earnings by more than 100 percent for two-thirds of unemployed workers eligible, by some estimates. As a result, for benefit spells which begin after workers receive this supplement, we find dramatically different spending patterns for the unemployed compared to normal times. Although average spending fell for all households as the economy shut down at the start of the pandemic, we find that unemployed households actually *increased* their spending beyond pre-unemployment levels once they began receiving benefits. The fact that spending by benefit recipients rose during the pandemic instead of falling, like in normal times, suggests that the \$600 supplement has helped households to smooth consumption and stabilized aggregate demand.

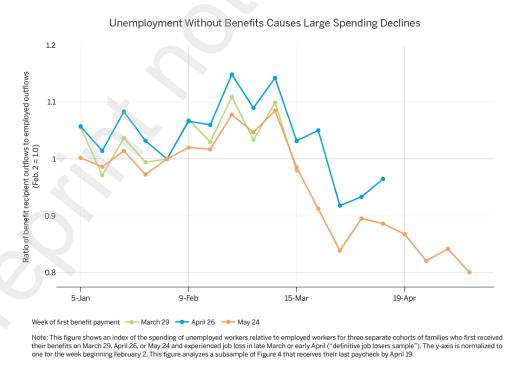
We also examine spending patterns of the unemployed while waiting for benefits to arrive. Households that receive benefits soon after job loss show no relative decline in spending, while households that wait two months to receive benefits due to processing delays have large spending declines. Compared to the employed, spending falls by 20 percent prior to receiving benefits. This suggests that delays have imposed substantial hardship on benefit recipients.

The \$600 supplement to unemployment insurance benefits is scheduled to expire at the end of July. Our estimates suggest that expiration will result in large spending cuts, with potentially negative effects on both households and macroeconomic activity. The estimates also provide a guide to projecting the economic consequences of alternative supplement levels. Finally, our results also underscore the importance of making unemployment benefits broadly available and bolstering states' ability to process claims promptly.

Finding 1: While aggregate spending of the employed was down by 10 percent during the initial months of the pandemic, the spending of unemployment benefit recipients increased 10 percent, a pattern which is likely explained by the \$600 federal weekly benefit supplement.



Finding 2: Among the unemployed who experience a substantial delay in receiving benefits, spending falls by 20 percent.



Source: JPMorgan Chase Institute

Introduction

As families and individuals grapple with the financial impact of the Covid-19 pandemic, unemployment insurance (UI) benefits are playing a more important role in the U.S. economy than ever before. In normal times, UI benefits represent just 1 percent of total wages. During the Great Recession, the UI system expanded to pay out benefits equal to 2.5 percent of wages. In May 2020, total benefits were equal to 14.6 percent of total wages, which is more than five times the Great Recession peak.¹

Three forces are at play in causing UI to play this outsized role in our economy. First, many workers lost their jobs all at once, resulting in an unprecedented rise in the number of regular UI claims. Second, the Coronavirus Aid, Relief, and Economic Security (CARES) Act, enacted by the federal government in March 2020, created the Pandemic Unemployment Assistance program which expanded UI benefits to many jobless workers who were previously ineligible for UI, including self-employed workers, independent contractors, and gig workers. This means more workers are eligible to receive UI. Third, the CARES Act also added a \$600 weekly supplement to the amount of state UI benefits, known as the Federal Pandemic Unemployment Compensation (FPUC) program. This increased the level of UI benefits. Researchers estimate that as a result roughly two-thirds of unemployed workers are eligible for UI benefits that exceed their wages (Ganong, Noel, and Vavra 2020).

Given the new centrality of unemployment insurance in the U.S. economy, it is imperative to understand its economic effects. Research has demonstrated that in normal times, spending among UI recipients falls by about 7 percent in response to unemployment because typical UI benefits replace only a fraction of lost earnings (Ganong and Noel 2019). However, data limitations mean that there is virtually no research yet studying the effect of UI on individual households and the economy more broadly during the pandemic. Household survey datasets that measure the role of UI are years away from being released, and more contemporaneous private sector datasets used by other researchers during the pandemic mix measures of the unemployed and employed. Thus, this report provides the first estimates for consumption specifically of unemployed households during the pandemic.

Unemployment benefits play an important role in providing individual insurance and helping households maintain consumption during unemployment. UI benefits also play an important role as automatic stabilizers which provide macroeconomic stimulus during recessions. Even with no changes in policy, such as those made through the CARES Act, aggregate government transfers through unemployment insurance rise with the level of aggregate unemployment. Since UI recipients have a high marginal propensity to consume (MPC), this can in turn help stabilize aggregate demand. Because total UI transfers are now five-times larger than during previous recessions, the current potential effects of UI on aggregate demand far exceed the effects in those prior recessions.

We explore the effects of UI during the pandemic by measuring the consumption of UI recipients relative to their pre-unemployment baseline levels and also relative to their consumption immediately before the

¹ According to <u>analysis by the Economic Policy Institute</u>, the prior peak was in Jan 2010 (Bivens, 2020). An alternative quotient is to consider UI as a fraction of total wages and UI benefits combined, which would be roughly 13 percent.

start of benefits. In normal times, delays between the start of unemployment and the start of UI benefits are usually minimal, but <u>anecdotal evidence</u> suggests claimants have experienced delays in receiving benefits due to the sheer volume of claims and <u>potential for fraud</u> during the pandemic. Examining changes in income and consumption prior to UI receipt allows us to explore the extent and welfare consequences of such delays. Comparing to consumption after UI benefits begin allows us to understand the role of benefits in stabilizing household balance sheets and boosting aggregate demand once they are received.

Our key findings are twofold. Our first finding is that during the pandemic, while aggregate spending of the employed was down by 10 percent, the spending of unemployment benefit recipients *increased* by 10 percent, a pattern which is likely explained by the \$600 federal weekly supplement. At the same time, our second finding is that among the unemployed who experience a substantial delay in receiving benefits, spending falls by 20 percent—a drop not seen by those who receive benefits more immediately after job loss. Thus, receiving unemployment insurance is an effective means of insuring the unemployed against welfare losses associated with job loss when delivered timely. With the \$600 federal benefit supplement through the FPUC program, UI has not only helped unemployed households to smooth consumption but has also helped to stabilize aggregate demand.

Data and analytical approach

We examine a sample of six million households who are regular users of their Chase deposit accounts insofar as they have at least five transactions every month between January 2018 and March 2020 and at least \$12,000 of observed labor income in both 2018 and 2019. Our primary measure of spending is account outflows, which are an upper bound on spending because they can include transfers to other bank accounts. In future research, we plan to analyze more granular spending metrics, including spend on debit cards, credit cards, and across categories of consumption.

In this insight, we examine the spending response of approximately 73,000 households who received direct-deposited UI benefits into their Chase accounts during the Covid-19 pandemic, through the end of May 2020. In order to focus on households who have received UI benefits consistently during the Covid-19 period, we restrict our analysis to households in ten states that pay UI benefits on a weekly basis and where Chase has had a branch presence since at least 2017 (see Table 1). In Finding 1, we examine a sample of unemployed households made up of households who began receiving UI benefits in late March or April of 2020 and who continued to receive benefits through the end of May ("continuous UI benefit recipients sample"). We compare this sample with a sample of "employed households" that do not receive UI benefits in 2020. In Finding 2, we compare the spending response of three cohorts of unemployed households, all of which experienced job loss in late April but began receiving benefits at different times in March, April, or May. This "definitive job losers sample" enables us to examine the impacts of delayed benefit receipt. Table 1 provides further details about these samples.

² The vast majority of this group is employed. However, this group will also include unemployed households who are not eligible for UI or who receive UI via an alternative payment method (e.g. a pre-paid debit cards or direct deposit to a non-Chase bank account).

Table 1. Details of UI benefit recipient samples

Name of sample	Number of Chase customer households	Sample definition
Continuous UI benefit recipients sample	61,307	Chase core deposit customers (have at least five deposit transactions every month of January 2018 through March 2020 and at least \$12,000 observed labor income in both 2018 and 2019) who meet the following filters: • Live in one of ten states that pay UI benefits on a weekly basis.* • At least one Chase account transaction in at least 17 of the 21 weeks from Jan. 5, 2020 through May 30, 2020. • Receive first UI benefit of 2020 in one of the following four weeks: week of Mar. 29, Apr. 5, Apr. 12, or Apr. 19. • Customer must receive UI benefits in every week from their first UI week through the week of May 24, 2020.
Employed sample	114,222 (random sample of about 5.5 million total)	Chase core deposit customers who do not receive any direct-deposited UI benefits during January through May 2020.
Definitive job losers sample	19,708	 Chase core deposit customers who meet the following filters: Live in one of ten states that pay UI benefits on a weekly basis (see text for details). Receive first UI benefit in 2020 in one of the following three weeks: week of Mar. 29, Apr. 26, or May 24. Customer experienced job loss, as inferred by the following criteria: customer had positive observed labor income in at least one of the weeks of Mar. 1, Mar. 8, or Mar. 15, and had zero observed labor income in all of the weeks of Apr. 19, Apr. 26, and May 3.

^{*} These states are Arizona, Georgia, Idaho, Indiana, New Jersey, New York, Oregon, Washington, West Virginia, and Wisconsin.

One important distinction between our data and the national population of UI recipients is that we only observe households receiving UI via direct deposit. Data from the Federal Reserve show that the bulk of unemployment benefits nationally are paid via prepaid debit card, which we do not observe (Federal Reserve Board, 2019). The households in our sample, who are Chase bank account holders that have had relatively stable income over the 2018 to 2019 period, are likely less financially vulnerable on average than UI recipients nationally, who include unbanked individuals and individuals with highly volatile incomes. This suggests that our results likely understate the role of unemployment insurance in smoothing consumption, as we do not capture the households whose spending tends to respond most strongly to changes in cash flow.

The goal of this insight is to examine spending around UI benefit receipt and understand how the pandemic has affected the relationship between unemployment and spending. Answering this question requires addressing two technical challenges that make it particularly difficult to study unemployment spells starting in April 2020. First, spending levels from week to week are, in general, quite volatile, so it can be difficult to separate out the impacts of UI from typical volatility in spending. Second, the entire U.S. economy experienced a massive aggregate spending decline in the spring of 2020 (Cox et al. 2020). That said, these two challenges introduce two potentially relevant benchmarks—the pre-unemployment spending levels of UI recipients and the now-depressed spending levels of everyone else. To address these two concerns, we study the year-over-year change in spending and compare those who received UI during the pandemic to a group of those who remained employed. This eliminates most week-to-week volatility in spending and capture how spending during Covid-19 differs from its pre-pandemic period trend (Figures A1 and A2 in the Appendix).³

Recognizing that workers lost their jobs and received UI at different times over the course of the spring of 2020, we compare the path of spending for benefit recipients and employed relative to the date of first UI payment, rather than in calendar time (e.g. Figure 1).⁴ This enables us to use a single series to depict spending for UI spells that begin on different dates. Including all UI spells across our time studied has two benefits: it smooths out some of the week-to-week fluctuations and it increases statistical precision.

³ Figures A1 and A2 in the Appendix show the levels of spending in 2019 and 2020 and the year-over-year change in spending in 2020 for UI recipients versus the employed. They show that in the pre-COVID period, the spending of these two groups move almost exactly together, indicating that the two groups experience very similar week-to-week fluctuations in spend. However, beginning in late March, 2020, when COVID-19 causes substantial changes in the US economy, the two series diverge. Although spending declines for everyone, it declines most for the unemployed (shown in the red line).

⁴ If we had constructed Figure A1 in event time, we would have labeled April 19 as 0, Mar 29 as -3 to denote three weeks before the first UI payment, and May 10 as 3 to denote three weeks after the first UI payment.

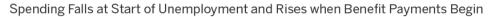
Finding 1: During the pandemic, while aggregate spending of the employed was down by 10 percent, the spending of unemployment benefit recipients increased 10 percent, a pattern which is likely explained by the \$600 federal weekly benefit supplement.

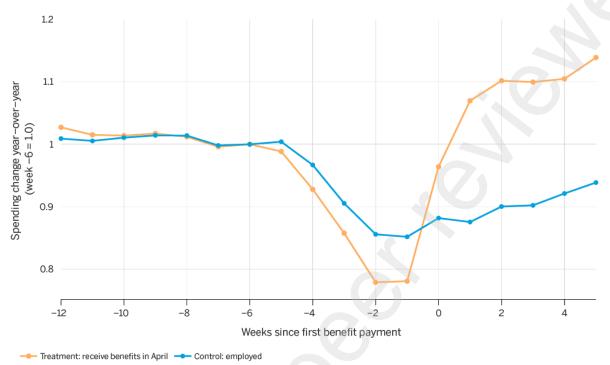
In Figure 1, we examine the path of spending for April 2020 UI recipients compared to those who remained employed during this period. It shows that everyone's spending declines in April as a result of the pandemic. However, unemployment is associated with a larger relative spending decline, which is then followed by a dramatic rebound once UI benefits begin. For April 2020 UI recipients, spending falls to 22 percent below pre-pandemic spending levels in the weeks prior to UI receipt. This is larger than the roughly 15 percent decline for the employed over the same time period. This pattern is reversed once UI benefit payments begin. In the weeks after UI receipt begins, spending of UI recipients actually rises above pre-pandemic levels by roughly 10 percent, while the spending of the employed remains about 10 percent below pre-pandemic levels.

⁵ Here, we are referring to the "continuous benefit recipients sample" described in the data and analytical approach section. We construct cohort-specific control groups from the "employed sample," also described in the data and analytical approach section. For example, the week 0 control for the March 29 cohort is spending of the employed during the week of March 29. However, for the April 19 cohort, the week 0 control is spending of the employed during the week of April 19. The "employed" series in Figure 1 is a weighted average where the weights correspond to the shares of each cohort.

⁶ The drop in consumer spending reported here is considerably smaller than that reported in Cox et al. (2020), which also uses JPMCI data. One possible explanation is that Cox et al. is focused on debit and credit card spending as measures of consumption, where here we are using a more expansive measure of consumer spending (checking account outflows).

Figure 1.





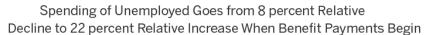
Note: This figure shows the change in spending year-over-year around the start of unemployment benefits. The x-axis shows the number of weeks since the first benefit payment. The treatment group, shown in orange, receives benefits beginning in April. The control group, shown in blue, is employed workers. See "Data and analytical approach" sectionfor details on how the control group is constructed. The y-axis is normalized to one at six weeks prior to the first benefit payment.

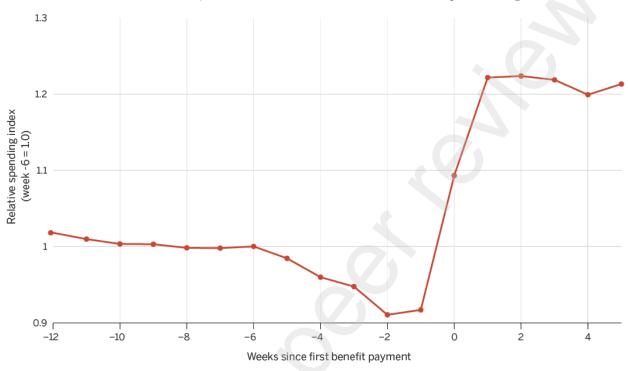
Source: JPMorgan Chase Institute

In order to sharpen the comparison in spending response between UI recipients and the employed we collapse the separate series for UI recipients and the employed in Figure 1 into a single summary index by taking the ratio of these two series. This spending index, shown in Figure 2, measures the year-over-year change in spending for UI recipients divided by the year-over-year change in spending for the employed. The spending index of UI recipients falls to 0.92 before UI benefits begin and then rises to 1.22. In other words, compared to the employed, the spending of UI recipients dropped by 8 percent more during the pandemic in the weeks prior to UI benefits and then increased by 22 percent more than the employed after receiving benefits.

⁷ This index can be thought of as a difference-in-difference estimate of how unemployment and UI receipt affect spending during the pandemic.

Figure 2.





Note: This figure shows an index of the spending of unemployed workers ("continuous benefit recipients sample") relative to employed workers (constructed based on the "employed sample"). The x-axis shows the number of weeks since the first benefit payment.

The y-axis is normalized to one at six weeks prior to the first benefit payment.

Source: JPMorgan Chase Institute

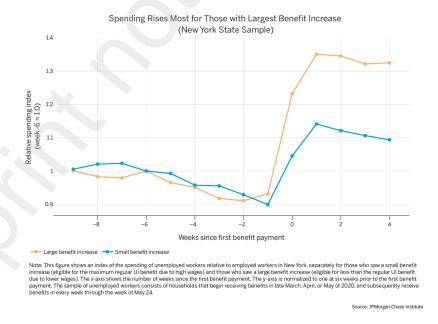
To shed light on what drives these patterns, it is useful to compare them to relationships between spending and unemployment in more normal times. Prior to the pandemic, spending falls by about 7 percent for unemployment insurance recipients (<u>Ganong and Noel 2019</u>) relative to employed households. Yet Figure 2 shows that during the pandemic, the unemployed exhibit a 22 percent increase in relative spending after the date of first benefit receipt. Together, these numbers suggest that households who receive unemployment benefits are spending 29 percent more during the pandemic than they would in ordinary times.

⁸ See the top-left panel of online Appendix Figure 8. We find very similar results, albeit with less statistical precision, using data on people who receive benefits in 2019.

Why does the spending among UI recipients increase during the pandemic? The leading hypothesis is the \$600 additional weekly payment to UI recipients, which was instituted through the FPUC of the CARES Act. In fact, it is empirically plausible that the \$600 supplement could account for the magnitude of the increase in spending by UI recipients. Average weekly outflows in January and February are roughly \$1,500. A 29 percent increase in weekly spending over this baseline corresponds to an additional \$435 of expenditures per week, still less than the \$600 weekly supplement. Thus, if the only thing that had changed between 2019 and April 2020 was the additional \$600, it would make sense to interpret this as a marginal propensity to consume (MPC) out of UI benefits of \$0.73 (\$435/\$600). While this is obviously a very strong assumption in the context of a pandemic with massive economic disruption, this estimate is nevertheless in line with other estimates of a \$0.83 MPC of total bank account outflows to UI benefits in Ganong and Noel (2019).

One direct piece of evidence that the \$600 weekly payment is driving the consumption increase is that we find the largest consumption increase for households with the largest UI benefit increase. We stratify UI recipients in New York by whether their weekly UI benefit is equal to or is less than the maximum benefit (\$504 of regular benefits, plus the \$600 weekly supplement). About half of UI recipients in New York receive the maximum UI benefit because they have high wages. Since the federal supplement is the same (\$600), regardless of the worker's prior wages, workers with regular UI benefits below the maximum (workers with lower wages) have *larger* proportional increase in UI benefits under current policy than workers with benefits at the maximum. Figure 3 shows that we find a larger consumption increase among workers who receive a larger increase in benefits from the federal supplement. Figure 3 also underscores that the UI supplement is well targeted in that it results in larger consumption growth among lower income workers.

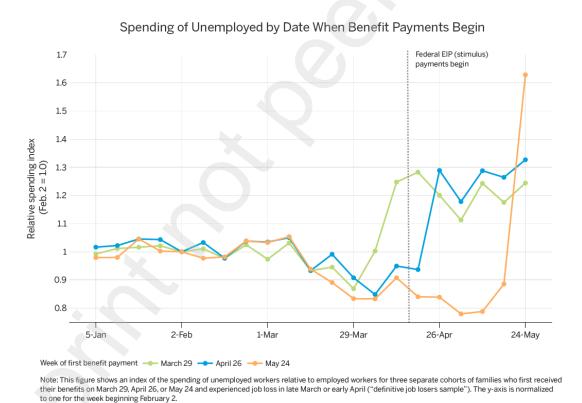
Figure 3.



⁹ We hope to extend this analysis to additional states in future work. Such an analysis requires aligning each state's UI benefit rules with the UI payments we observe in the data.

One alternative hypothesis which does *not* explain the spending increase around the start of UI benefits is the Economic Impact Payments (EIPs) which were issued to nearly every low- and middle-income family in the U.S. as part of the CARES Act. Figure 4 plots the relative change in spending around UI benefit receipt for three different groups of UI recipients: those who received their first UI check in the last week of March, the last week of April, and the third week of May. The figure contains a vertical line at April 15, which is when the Treasury began to issue EIPs. Ninety million payments, worth nearly \$160 billion, were sent out in this week, and other studies such as Cox et al. (2020) and Chetty et al. (2020) have shown a sharp jump in aggregate spending in the week after the payments were issued. If EIPs caused a larger spending increase among UI recipients than the employed, then all three of these groups would exhibit a spending rise after EIPs are issued around April 15. However, Figure 4 shows no *relative* change in spending by UI recipients at this date. Thus, it appears that current and future UI recipients spent their EIPs immediately to the same extent as the employed. Consequently, EIPs do not explain why the spending of the unemployed is higher during the pandemic than during more normal times.

Figure 4.



Source: JPMorgan Chase Institute

However, we caution that there are at least two reasons why initial spending changes in response to UI benefit receipt may not capture the MPC out of ongoing \$600 weekly supplements. First, some of the initial spending spike after UI benefits begin may reflect "catch up" spending to make up for depressed spending during the time spent waiting to receive UI benefits. As of now, there is little evidence that catch up spending has a meaningful effect on our estimates. Figure 4 shows that the level of spending

remains elevated in May for people who received their first UI benefit payments at the end of March. However, we need additional months of spending data before we can fully understand the role of catch up spending.

Second, the spending response to unemployment is driven in part by expectations about the duration of unemployment. Economic theory suggests that households will cut spending less if they expect unemployment to be brief, while they will cut spending more if they expect unemployment to be prolonged. They will also cut spending more if they believe that their new job will not pay as much as their old job. We do not have a way to measure expectations of the unemployed and there are conflicting signals from other available evidence. On one hand, an unusually large share of the unemployed in April and May reported in the Current Population Survey that they were on temporary layoff and expected to return to their prior job. On the other hand, for workers who do not return to their prior job, either because they were permanently laid off or because their expectations that their layoff would be temporary proved incorrect, it would be reasonable for workers to expect to be jobless for much longer in 2020 than in 2019 (when the economy was booming).

Finding 2: Among the unemployed who experience a substantial delay in receiving benefits, spending falls by 20 percent.

Our analysis in Finding 1 indicates that the UI system has been effective at supporting consumption for those who have already received benefits, but what about the spending of those who are waiting to get benefits?

In normal economic times, there is a lag of a few weeks between when a worker receives their last paycheck and when a worker receives their first UI benefit payment. Thus, the date of the first receipt of UI benefits is a reasonably good proxy for the date of job loss. However, state UI benefit agencies have been slow to process claims and issue benefits (<u>Stettner and Novello 2020</u>). Although media reports have noted long delays in receipt of UI benefits, we are unaware of any quantitative estimates of the number of weeks payment is delayed at the worker level or economic consequences of such delays.

Figure 4 in the previous section shows that relative spending of the unemployed declines similarly in March, regardless of whether payment of UI benefits begin in March, April, or May. Notably, the average spending of households who do not receive UI benefits until the end of May has already declined by 15 percent relative to employed households by the end of March, which is eight weeks prior to UI benefit receipt. Relative spending then declines further in April. Cajner et al. (2020) show that the bulk of job losses occurred during the end of March. Taken together, these facts suggest the possibility that some households lost their jobs in March and cut spending while waiting for UI benefits. However, the analysis in Figure 4 of spending for workers who receive their first UI check at the end of May mixes two groups: (a) those who lost their jobs in March and waited an unusually long time for benefits and (b) those who lost their jobs in April or May and received benefits in a more timely fashion.

To measure the extent to which the May UI benefit cohort reflects delayed payments after job loss, we examine the share of households with any labor income in the weeks prior to UI receipt. Unsurprisingly, the share of households with any labor income declines sharply around the beginning of UI benefits, but this decline begins earlier relative to the date of the first UI payment for households who did not receive their benefits until the end of May (Figure A3 in the Appendix). Specifically, the share of households with any labor income declines for two weeks prior to UI receipt for the cohort of households who first receive their benefits on March 29, four weeks prior to receipt for the April 26 cohort, and six weeks for the May 24 cohort. We conclude that at least some of the May 24 UI cohort received their last paycheck six weeks before the first UI payment.

To understand how UI payment delays affect spending, we study a group of households who lost a job at the same time and received their first UI payment at different times. Specifically, we study households who receive their last paycheck during late March or early April. We focus on this time period because it is when the labor market experienced the most rapid deterioration. We then analyze spending for three sub-groups: workers who received their first UI payment on March 29 (so that there was no pause between labor income and UI benefits), workers who received their first UI payment on April 26 (so that there was a pause of a few weeks), and workers who received their first UI payment on May 17 (so that there was a pause of several weeks).

Spending declines markedly for the households that have a substantial lag between receipt of their last paycheck and UI benefit receipt. Figure 5 shows the evolution of spending for the three groups that receive UI benefits at different dates. For each additional week of delay in starting UI benefits, spending falls by about 2.25 percent. Thus, for the group that does not receive UI benefits until May 24, spending has fallen by about 20 percent. Although we do not yet have evidence on what categories of spending households cut while waiting for UI benefits to arrive, a 20 percent decline in spending is consistent with a substantial increase in hardship (Ganong and Noel 2019).

¹⁰ This variable is less than one before UI receipt and greater than zero during UI receipt because of the idiosyncrasies of the JPMCI data. It is less than one because the JPMCI data only capture labor income paid by direct deposit, so an employee who is paid by paper check or paid to an account at a different

bank would appear in the data as not having labor income. It is greater than zero because labor income is currently only available at the household level and so it is possible for one household member to be receiving UI while another member still has labor income.

¹¹ We define job loss as having positive labor income during the weeks of March 1, 8, or 15 and having zero labor income during the weeks of April 19, April 26 and May 3.

¹² The spending ratio of the Mar. 29 benefit group bottoms at 0.98, while the spending ratio of the May 24 benefit group (which begins receiving benefits eight weeks after the Mar. 29 group) bottoms at 0.80. This reflects a difference in spending decline of .18, and .18/8 = 2.25 percentage points per week.

Figure 5.





Note: This figure shows an index of the spending of unemployed workers relative to employed workers for three separate cohorts of families who first received their benefits on March 29, April 26, or May 24 and experienced job loss in late March or early April ("definitive job losers sample"). The y-axis is normalized to one for the week beginning February 2. This figure analyzes a subsample of Figure 4 that receives their last paycheck by April 19.

Source: JPMorgan Chase Institute

Implications

Results presented here inform the effects of expanded unemployment insurance benefits during the current pandemic and may be useful for Congressional lawmakers as they decide whether to extend the \$600 weekly UI benefit supplement, let the supplement expire, or replace it with an alternative policy. Unemployment insurance, at its current unprecedented scale and level, is not only insuring households against the hardships associated with job loss but also stimulating aggregate demand. Right now, unemployed households have increased their spending by 22 percent, relative to employed households. Prior to the pandemic, unemployed households instead cut spending by 7 percent relative to employed households. Thus, if removing the \$600 benefit restored the relationship between spending and unemployment to pre-pandemic patterns, this could result in unemployed households cutting spending by 29 percent. Given that UI currently represents around 15 percent of total wages, allowing the \$600 supplement to expire at the end of July 2020 could cause substantial declines in aggregate demand and potentially negative effects on the macro-economy.

If Congress is interested exclusively in consumption smoothing, then our estimates suggest that a weekly supplement to state unemployment insurance benefits less than \$600 could be sufficient.

What amount of UI supplement would be necessary to maintain spending by unemployed households at levels similar to those of employed households and prevent potential negative macroeconomic consequences? There are many considerations when trying ascertain what might be the right level of supplement. The relationship between unemployment and spending during the pandemic may differ for reasons besides the \$600 supplement. On the one hand, unemployed households may expect to remain unemployed for longer than usual. On the other hand, unemployed households may have greater than usual liquidity as a result of EIPs, mortgage and rent forbearance, and depressed spending. Additionally, the data in this paper only capture UI recipients who receive their benefits via direct deposit, while the bulk of UI benefits are paid by prepaid card. Households who receive their benefits via prepaid cards might tend to have fewer liquid assets and cut their consumption when facing unemployment to a greater extent than those who receive their UI benefits via direct deposit. The presence of all of these factors means that there is substantial uncertainty about exactly how much the unemployed will cut spending if supplemental UI benefits are not extended.

That said, some simple back-of-the envelope calculations might provide relevant reference points. We note that relative spending of the unemployed normally falls by 7 percent but instead rose by 22 percent with a \$600 supplement. A simple calculation thus suggests that a \$150 weekly supplement might prevent a drop in the average consumption of the unemployed relative to the employed. However, during the pandemic, even employed households reduced spending by roughly 10 percent. If the government wanted to instead restore the spending of the unemployed to pre-pandemic levels, rather than just eliminate the gap between employed and unemployed households, this same calculation implies that a \$350 weekly supplement would instead be needed. 15

Even a partial restoration of pre-pandemic relationship between UI benefits and spending would imply that **eliminating the \$600** supplement could result in large spending cuts and thus potential negative **effects on macroeconomic activity.** We also note that since the marginal propensity to consume out unemployment benefits is very high, unemployment benefit supplements have a high "bang-for-the-buck", perhaps in part because it is well targeted towards those who need help the most—those who lost their job. This can make unemployment benefits a cost effective tool for stimulating aggregate demand. Thus, a desire to increase aggregate demand during a time of unprecedented economic weakness might lead Congress to decide on a larger weekly supplement than it would choose otherwise, based on consumption smoothing motives alone.

¹³ Cox et al. (2020) document an increase in liquid assets in recent months, and that the increase is particularly concentrated among low-income households.

¹⁴ There is a 29 percent relative difference between the consumption of the unemployed now and the consumption of the unemployed during normal times with a \$600 weekly supplement. If consumption usually falls by 7 percent during unemployment and the weekly supplement amount was chosen to increase consumption by 7 percent, then 7 percent/29 percent*\$600 = \$145, which we round to \$150. ¹⁵ 17 percent/29 percent*\$600 = \$352, which we round to \$350. Whether restoring demand to prepandemic levels is a desirable policy goal depends in part on the relative strength of demand versus supply factors in driving the recession.

Of course, policymakers have many other means of stimulating aggregate demand. Some of the drawbacks of UI as a stimulus tool is that high unemployment benefits can reduce the incentive for the unemployed to return to work, and, additionally, there were delays in distributing benefits. Some lawmakers, perhaps focusing on the role of UI as a social insurance program and wary of the disincentive to work, are proposing to sunset the \$600 supplement, offer a return to work bonus, or provide an economic boost through a second stimulus check or other means. Indeed some combination of both expanded UI benefits and lump sum transfers may have greater macro benefit than trying to stabilize aggregate demand with either policy alone.

Setting aside the level of UI benefits, results presented here underscore the importance of making UI benefits broadly available and bolstering the UI system to process claims promptly. Although the data here are only available until the end of May, there are likely UI recipients who have experienced even longer processing delays and might therefore have experienced even larger declines in consumption than documented in this insight. Moreover, <u>Bitler, Hoynes, and Schanzenbach (2020)</u> document that despite eligibility expansions, many jobless workers are still not receiving UI benefits. The declines in spending for workers who are unemployed and never receive UI are likely even larger than the already-large declines for people who eventually receive UI.

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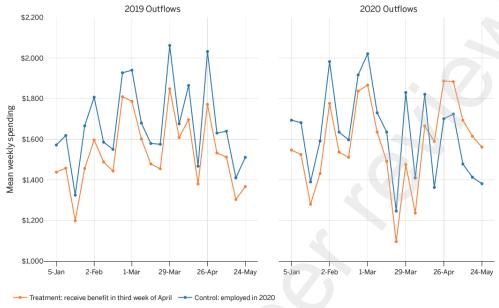
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Appendix

Figure A1.



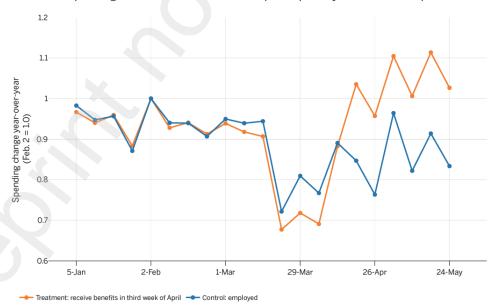


Note: This plot shows the mean level of weekly spending by week in 2019 and 2020 separately for those who receive unemployment benefits in April 2020 versus those who do not. The blue lines are based on the "employed sample," and the orange lines are the subset of the "continuous benefit recipients sample" that receive their first benefit the week of April 19, 2020.

Source: JPMorgan Chase Institute

Figure A2.

Spending Falls in March and Rises in April, Especially for Benefit Recipients

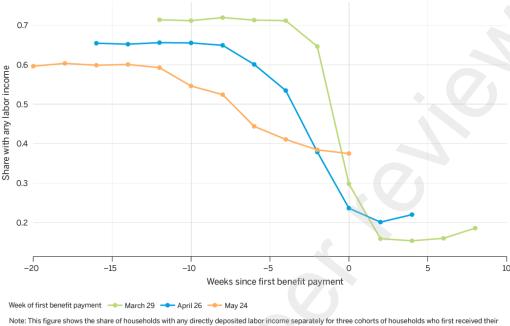


Note: This figure shows the change in spending year-over-year separately for the treatment group, shown in orange, and the control group, shown in blue. The control is based on the "employed sample," and the treatment group is the subset of the "continuous benefit recipients sample" that receive their first benefit the week of April 19, 2020. The y-axis is normalized to one at the week beginning February 2, 2020.

Source: JPMorgan Chase Institute

Figure A3.





Note: This figure shows the share of households with any directly deposited labor income separately for three cohorts of households who first received their UI benefits on March 29, April 26, and May 24, respectively, and continued to receive benefits in every subsequent week through the week of May 24. The x-axis shows the number of weeks since the first benefit payment.

Source: JPMorgan Chase Institute

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The Economy and Hamilton County

How Economic Factors Affect Revenues and Expenditures

REVENUE	REVENUE						
	Inflation	Interest Rates	Unemployment	County Cash Reserves			
Sales Tax	Higher inflation rates raise revenues as the price of goods and services increase because the sales tax is a percentage of the prices paid.	Higher interest rates decrease purchases of durable goods (cars, refrigerators, etc.) which lowers revenues.	Unemployment decreases tax revenues by limiting the amount of personal income available to purchase taxable items.	The level of cash reserves does not affect sales tax revenue.			
Residential Property Tax	Residential home values are driven upward by inflation, and county general fund revenues increase with every reassessment. These increases are offset to by property reduction factors in voted levies.	Higher interest rates dampen home construction and sales, holding revenues down. Lower interest rates spur construction and sales, increasing the number of homes and their value.	Modest unemployment does not directly impact residential property tax revenue, except that delinquencies may increase when unemployment is higher.	The level of cash reserves not directly affect residential property tax revenues.			
Commercial Property Tax	As with residential homes, business property values are pushed upward by inflation, and county revenues increase with every reassessment of property.	Higher interest rates slow business investment and keep values and property tax revenues stagnant. Low rates spur investment, raise business property values, and increase county revenues.	Unemployment may lower business property values as businesses close.	The level of cash reserves does not directly affect business property tax revenues.			
Investment Income	Higher inflation rates are generally concurrent with higher interest rates, so investment income normally rises during inflationary periods.	The level of interest rates is a major factor for investment income. Higher rates increase earnings on the county's investments and raise revenues.	Unemployment does not directly affect investment income.	Larger cash reserves increase investment income by having more cash available to invest.			

REVENUE						
	Inflation	Interest Rates	Unemployment	County Cash Reserves		
Local Government Fund (LGF)	Higher inflation rates increase state sales and income tax revenues through higher prices and higher incomes. Since these two state revenues compose a majority of the LGF, county revenues rise faster as inflation increases.	Interest rates affect LGF revenues through purchase of durable goods (see Sales Tax Revenues) and business investment. Higher rates dampen investment and slow sales of durable goods, lowering state/county revenues, while low rates spur investment and raise revenues.	Unemployment lowers personal income, which shrinks the amount of tax revenue available for allocation to the LGF, thus reducing revenues for local governments in Ohio.	The level of cash reserves does not directly affect the Local Government Fund.		

EXPENSES				
d ti a ir e	Higher inflation rates drive expenses up as the price of goods and services ncrease, and employees demand higher wages.	Interest rates affect the county through debt service costs. The higher the interest rate, the greater the cost of borrowing money for capital improvements.	Higher unemployment rates may increase social services expenses as the unemployed seek relief through public assistance payments and other available aid.	A strong cash reserve may provide for emergencies, lowering the need for short-term expenses increases. A reserve may also decrease the cost of borrowing money as reserves may be used for capital expenses instead of issuing debt.

Note: The scenarios above are broad descriptions of the impact of modest changes in economic conditions. More extreme or sudden changes in the economy may have different effects than those described.



Hamilton County Board of Commissioners

Stephanie Summerow Dumas, President Alicia Reece, Vice President Denise Driehaus, Commissioner

County Administrator

Jeff Aluotto

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