



# 2023 ADMINISTRATOR'S RECOMMENDED BUDGET



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**RESPECTFULLY SUBMITTED TO THE HAMILTON  
COUNTY BOARD OF COUNTY COMMISSIONERS:**

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**PRESIDENT STEPHANIE  
SUMMEROW DUMAS**



**VICE PRESIDENT  
ALICIA REECE**



**COMMISSIONER  
DENISE DRIEHAUS**



## **MESSAGE FROM THE HAMILTON COUNTY ADMINISTRATOR JEFFREY W. ALUOTTO**

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Board of County Commissioners,

It is my pleasure to provide you with the Hamilton County Administrator's 2023 Recommended Budget.

The 2023 Recommended Budget reflects an unprecedented alignment of strategic priorities within our County organization and among our external strategic partners. This includes focusing on public safety while addressing the underlying challenges of addiction and mental health, addressing the lingering impacts of the COVID-19 pandemic and the light it shed on both longstanding and new economic and social disparities in the community, and working with our community and strategic partners to address major infrastructure challenges necessary to revitalize our County. It also includes working to strengthen the County as an organization and its ability to attract and retain top talent to carry out these critical endeavors.

The budget narrative that follows details how the County organization is working proactively to make Hamilton County a better place to live, address the roots of our greatest challenges, and meet the needs of all of our residents – notably those who are most vulnerable or face life challenges making it difficult for them to thrive in our community.

As the budget seeks to accomplish the strategic priorities of the organization, it must first be financially sound. The budget before you is balanced and is sized appropriately to meet the needs of the community and the operating priorities of the department directors and elected officials charged with carrying out the critical work of the County.

But challenges remain. The County's budget is balanced on the recent strength of revenue performance and buttressed by the quarter-cent addition to sales tax in 2019. It is not hyperbole to state that had the Board of County Commissioners not enacted the additional quarter cent sales tax, the County would be facing fiscal emergency today. Revenues from the additional quarter cent have been programmed precisely as designed when approved by the Board. They have been targeted to support ongoing critical needs of the County including enhancing public safety, making needed capital investments, advancing strategic economic development partnerships and, importantly, addressing the ability to attract and retain top talent. However, it is unlikely that future economic conditions will yield revenue performance as we have seen over the past 18 months. Budgets in future years will face balancing stresses and will require that increases in expenditures closely match organic revenue

growth. The partnerships built across all County offices will become all the more important as the County faces those future challenges.

I am confident that the recommended budget proposed in this document presents a pathway toward a stronger County organization and offers a solid platform on which the County can meet the needs of the community and its residents.

Respectfully submitted,

A handwritten signature in blue ink, reading "Jeffrey W. Aluotto". The signature is fluid and cursive, with the first name "Jeffrey" being the most prominent.

Jeffrey W. Aluotto  
County Administrator

## INTRODUCTION AND MAJOR THEMES

### **The 2023 Recommended All-Funds Budget is Balanced**

The 2023 Recommended All-Funds budget is balanced at \$1.2 Billion. The General Fund Budget is balanced at \$352.2 million. The budget is balanced and, at the same time, addresses County policy priorities as detailed below. With passage of the budget, many of the strategic initiatives contemplated when the Board enacted the additional quarter cent sales tax in 2019 will have been fundamentally addressed utilizing, as was the intent, the capacity that the added sales tax revenue created. The County will need to rely upon organic revenue growth and/or expenditure reductions and policy choices to address future budget imbalances.

### **Supports Mandated and Critical Services While Addressing County Priorities**

The 2023 Recommended Budget supports critical and mandated services including public safety, criminal justice, elections, veterans services, and the various statutory row offices of the County including the Auditor, Recorder, and Treasurer. The Budget provides for operation of all mandated County offices while making strategic policy investments in economic development, addiction response, affordable housing and addressing the needs of vulnerable populations in the community. Where necessary, the Budget makes targeted investments in staffing levels to carry out mandated functions and services.

### **Continues Progress on Major Capital Initiatives**

The 2023 Recommended Budget continues to advance major capital projects of the County including systematically addressing major areas of deferred maintenance in County buildings. The Budget also supports the consolidation of the County's 9-1-1 and Emergency Management Agency (EMA) functions as well as the build-out of satellite office space in Forest Park. Additionally, the Budget continues progress on completing the Cincinnati Black Music Walk of Fame and the Findlay Market Parking Garage.

### **Addresses Talent Retention and Attraction Issues**

One of the most significant challenges facing employers today is the ability to attract and retain top talent. The 2023 Recommended Budget supports an array of employment programs to attract and retain top talent that include the new market-based compensation rates for job classifications, benefits that include generous leave programs, tuition reimbursement, and hybrid work arrangements that facilitate remote work where practicable. In addition, the Human Resources Department has increased and will continue to expand its attention to recruiting and engagement activities to make County employment a desirable choice to prospective and current employees. These programs as well as others to be considered in 2023 that include parking and childcare support the County's efforts to be recognized as an employer of choice.

## **Leverages Strategic Partnerships**

The Recommended Budget continues the recent progress of the Board in leveraging community-based partnerships to advance on issues from economic development to public safety. In most instances, the major work of the County, or any institution, would not be possible without the assistance of its strategic partners. Examples of this include the reduction in the 9-1-1 detail rate to enable local government investments, the policy of allocating federal dollars on a community basis, leveraging The Port for operation of the Landbank and site-readiness programming, partnerships with SORTA, cities and townships to improve the local transportation system, working with the City of Cincinnati and 3CDC to revitalize the convention district, and continuation of community-based grants to spur first-ring suburban economic growth.

## **Maintains Existing Taxation Levels for General Fund Operations**

All major sources of taxation relative to the County General Fund, including property taxes and sales taxes, remain at the 2022 levels within the 2023 Recommended Budget.

Two of the three voted property tax levies on the ballot have been recommended as renewals, while the Mental Health Levy has been placed on the ballot for an increase due to the dramatic rise in mental health needs throughout the community.

## **2023 Recommended Budget Exceptions**

The reader should note 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, various grant funds such as the Community Development Block Grant, HOME Grant and Emergency Solutions Grant and specific grants in 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.

## POLICY PRIORITIES IN THE 2023 RECOMMENDED BUDGET

The 2023 Recommended Budget is rooted in budgetary and policy guidance of the Board of County Commissioners. The Administration has accepted that guidance and developed this budgetary proposal based upon five strategic priority areas:

- Operating an Effective Government
- Investing in Our Local Economy
- Maintaining a Safe Community
- Fostering a Thriving Community
- Protecting our Environment and Public Infrastructure

These categories match broadly with the direction provided in the Board's 2021-2022 Policy Agenda and with Board policy direction and legislative action taken throughout 2021 and 2022. This direction was supplemented following review of individual Commissioner budget and policy recommendations. Where there was consistency of direction, every effort was made to include those items within the 2023 Recommended Budget. Where Commissioners presented ideas where there did not yet appear to be consensus, the Administration will flag each of those areas and seek direction during the budget process. In addition to Board direction and comments, each priority area was refined based upon the budget submittals of individual departments and elected offices inclusive of input provided during the budget presentations held during August and September of 2022.

While the Board may ultimately choose to modify this framework, these categories, or strategic priority areas, provide a format for more clearly delineating the work of the County facilitated by this budget and eliminating the silos, across funds, sometimes associated with public sector budgeting.

As detailed in each of the following sections, the efforts of County elected offices, departments and agencies are significantly aligned toward meeting the needs of County residents in these areas. The following narrative is not meant to detail every operation of County government but to provide the reader with a firm understanding of the numerous initiatives of the County to address these policy goals. The General Fund and Restricted Fund overviews, however, provide budgetary detail on each individual department, agency and fund.

# 2023 RECOMMENDED BUDGET POLICY PRIORITIES

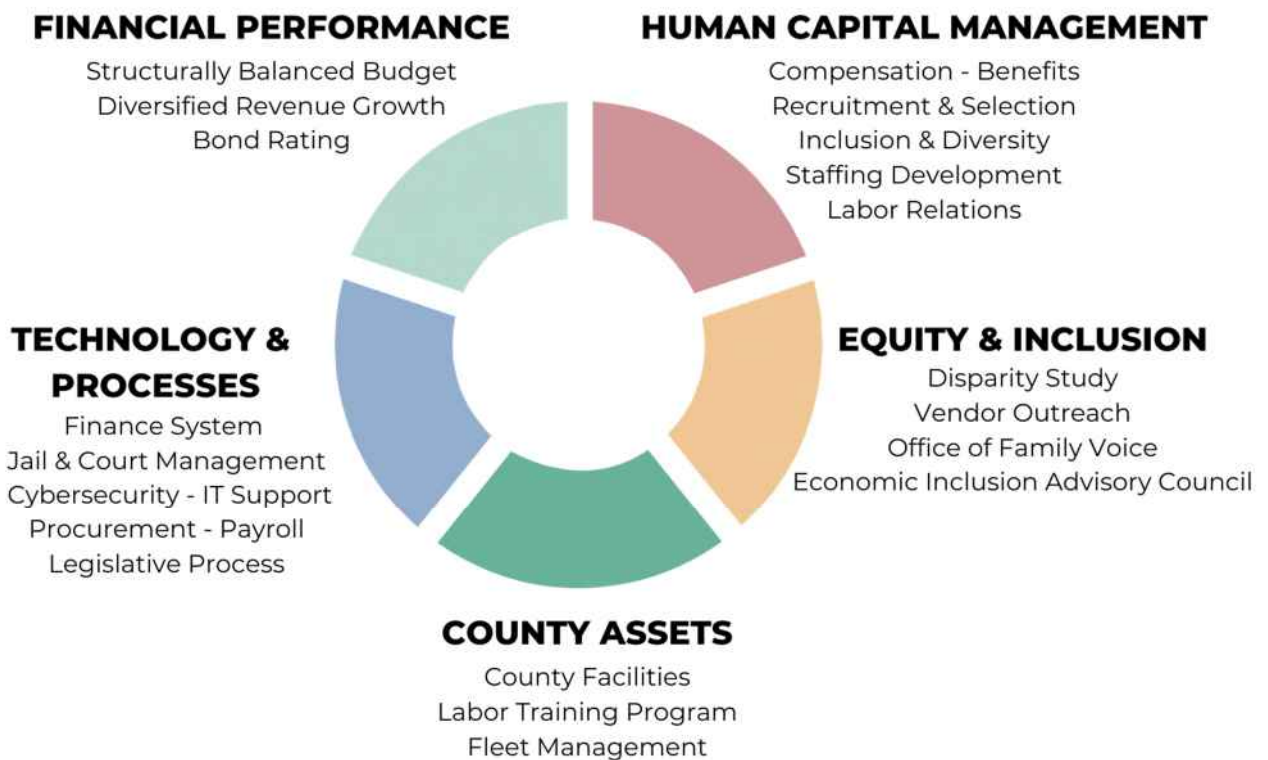




# OPERATING AN EFFECTIVE GOVERNMENT



Effectively operating any organization, let alone a billion-dollar public sector entity, requires specific attention to several major pillars supporting organizational success. Primary among these are: Financial Performance; Human Capital Management; Technology & Processes; Equity & Inclusion; and Stewardship of County Assets. Each of these play an integral role in how effectively the County can provide services to meet the needs of its residents. Neglect of any one area could impact the ability of the organization to perform. The 2023 Recommended Budget contains initiatives designed to enhance the efficiency of the organization and improve its effectiveness.



In addition to specific activities and initiatives, there are departments and agencies that are instrumental to supporting the internal operations of the County (procurement, IT, facilities management) as well as the fundamental administrative operations of the community: collection and stewardship of tax revenues, documentation of land and property records and managing the County’s election system.

The following section details major components of the 2023 Recommended Budget with a focus on these critical areas of County government.

## Financial Performance



While there should always be a healthy strain between available resources and policy choices in public sector budgeting, Hamilton County's finances remain healthy as a result of solid financial planning and work by the County's Budget Office. Of note:

- Moody's has assigned the County's general obligation debt with a rating of Aa2 meaning high quality and subject to very low credit risk. General Fund debt, budgeted at \$6.5 million, continues to comprise of less than 2% of the County's General Fund budget capacity.
- The County's restricted funds are generally healthy requiring little support from the County General Fund. Sustainable plans are in place for those restricted funds facing strain (primarily related to the pandemic).
- As detailed in Attachment 1, General Fund Summary, page 3, the County's General Fund reserve remains healthy at \$61.4 million / 17.4% of operating expenses and capable of insulating the organization from short-term revenue or expense shocks.

### Restricted Fund Stabilization

The 2020 and 2021 General Fund Budgets contained a Restricted Fund Stabilization Fund. This fund was created through capacity obtained as public safety payroll expenditures were offset with federal grant dollars. The fund was created to provide a backstop for various restricted funds which were severely strained due to the impacts of the COVID-19 pandemic. The Administration is recommending closing this fund and is recommending releasing the fund into the Transient Occupancy Tax (TOT) fund and the Enterprise Parking Fund.

## Human Capital Management

### Compensation

Attraction and retention of top talent to operate the critical public service programs of the County is a primary focus of the 2023 Recommended Budget. Attrition of County employees from critical functional areas, and the inability to attract new experienced employees, has impacted the County since well before the COVID-19 pandemic with roots back to the recession of 2007-09. This difficulty in filling vacancies has largely been due to outdated compensation rates. Following the implementation of the market-based compensation plan, the number of separations in 2022 is on track to be less than the previous three years. The number of positions filled to address critical vacancies and workforce capacity issues in 2022, already surpasses the number positions filled in 2020 and 2021.

While the information in the table below is reflective of data for departments under the Board of County Commissioner, discussions with critical operating departments outside of the Board indicates a similar dynamic.

## ANNUAL TOTAL SEPARATION AS A PERCENT OF ANNUAL AVERAGE EMPLOYMENT



	AVERAGE ANNUAL EMPLOYMENT	TOTAL SEPARATIONS	ATTRITION RATE	NUMBER OF POSITIONS FILLED
2019	1,239	184	14.85%	199
2020	1,191	165	13.85%	152
2021	1,178	168	14.26%	150
2022 (YTD)	1,165	130	11.16%	161

The 2023 Recommended Budget preserves the market compensation adjustments for most non-bargaining positions within the County that were finalized in 2022.

Additionally, the Recommended Budget supports a general wage increase of 3.5% along with an additional 1% to be allocated on a one-time basis based on performance. Among Board of County Commission departments and agencies, it is recommended that the general wage increase be apportioned as a 3.5% cost of living increase and up to a 1 % merit as determined by department heads and supervisors.

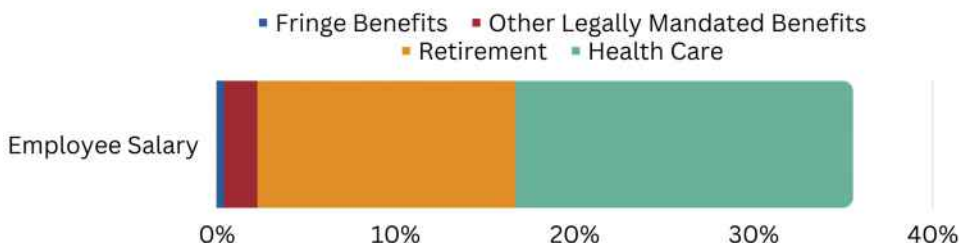
### Benefits

The County’s benefit program continues to be a major component of its overall attraction and retention strategy highlighted by affordable health insurance premiums, generous leave programs, and the ability of employees to work remotely where practicable. Health insurance rates have increased only marginally compared to the external market in recent years, due in part to the wellness-related initiatives associated with services provided through the partnership with Marathon Health. The County continues to see lower overall claims costs for employees actively engaged with Marathon. Overall, the County continues to invest an additional \$0.37 for every payroll dollar earned on employee healthcare, retirement savings and other benefit-related programs.

In recent years, the County made additional investments in employees by adding eight weeks of paid parental leave and funding the tuition reimbursement program. The 2023 Recommended Budget continues these investments. Based upon recommendations from the Employee Advisory Committee and Human Resources, the Administration continues to explore options for additional benefits for County employees including childcare and parking. A recommendation on these and other initiatives will be forthcoming 2023.



## PERCENTAGE OF BENEFIT COST PER EMPLOYEE SALARY



### Recruitment & Selection

The 2023 Recommended Budget supports an increase of 35.6 positions in the All-Funds Budget. The following table on the next page details the greatest areas of anticipated position growth during 2023.

With an attrition rate of just over 11% in 2022, Hamilton County continues to experience staffing shortages in critical areas such as communications officers (911 dispatchers), adult and juvenile corrections officers, and children's services caseworkers. Human Resources and the respective employing departments have tried to address these shortages through the collective bargaining process to make County positions more competitive with other public employers, by increasing wages, opting into State grant programs offering new-hire and retention incentives to specific employees, and establishing other employee benefits to make Hamilton County an employer of choice.

## NEW EMPLOYEE POSITIONS IN THE 2023 RECOMMENDED ALL-FUNDS BUDGET

Department	Positions	Description
Public Defender	13.00	Seven attorneys in the felony division brought inhouse from contracting, paralegal to support these attorneys, four social workers in the municipal division, and a youth defense investigator - majority of positions offset by state reimbursement
Developmental Disabilities Services	6.67	Early Intervention Director that oversees the EI program brought inhouse from Lighthouse Youth Services in late 2021, Quality Assurance Supervisor, two Support Navigators and Clerical and Administrative Support positions
County Facilities	6.00	Positions to support more intensive capital program including Project Manager, Maintenance Trainer/Manager, Painter, Plasterer, and Carpenter for Justice Center, Maintenance Repair worker for EMA warehouse
Sheriff	6.00	Criminal Justice Intelligence Investigator, Criminal Justice Intelligence Analyst, two Administrative Assistants (Wellness Program), Corrections Captain, Enforcement Sergeant (QRT)
Commissioners & County Admin	4.00	Small Business Utilization Coordinator, Social Media Coordinator, Budget Analyst, and Fiscal Officer
Court of Common Pleas	3.00	Public Information Officer, a CMSNet Project Assistant and a Law Clerk
Probate Court	2.70	Two Clerical positions to address backlog
Contracts and Subsidies	2.00	IT Manager and IT Help Desk Technician
Prosecutor	1.69	Law Clerk and a part-time Administrative Assistant
Emergency Management	1.36	Community Mass Care Coordinator and PT Operations Specialist
Probation	1.20	Chief Probation Officer
Non-Departmentals	1.00	Safety Specialist in Risk Management
County Engineer	1.00	Project Engineer
Communications Center	1.00	911 Call Center Recruit Specialist
Court Reporters	0.75	Part-time to full-time Court Reporter
Stadiums	0.75	Part-time Laborer for Football Stadium Operations
Court of Domestic Relations	0.60	Part-time to full-time Magistrate
Planning and Development	0.50	Part-time Accountant and Zoning Plans Examiner offset by eliminating summer help
Social Services & Justice Prgms	0.50	Part-time Casemanager position for Welcome Home Court
Treasurer	(0.50)	Reduction is due to attrition & positions consolidation
Court of Common Pleas	(0.50)	A Mediator position was reduced to part-time
Court of Appeals	(1.00)	The Cross-Court Innovation position was not filled in 2022 and has since been removed
Probation	(1.00)	Removed a Probation position due to attrition
Municipal Court	(1.00)	Part-time position moves to grant fund and a Caseworker position is eliminated
Coroner	(1.30)	Reflects position consolidations
Clerk of Courts	(12.79)	Eliminates vacant positions to accomodate market rate salary adjustments
<b>Total Full-Time Employees</b>	<b>35.63</b>	

## POSITION VACANCIES IN CRITICAL JOB CLASSIFICATIONS

Critical Job Classifications	Authorized	Vacant	Percentage
Sheriff's Correction Officers	347	99	29%
Juvenile Court Corrections Officers	115	39	34%
JFS Children's Services Worker	278	105	38%
Court Probation Officers	133	14	11%
Comm. Center Communication Officers (911)	60	14	23%
<b>TOTAL</b>	<b>933</b>	<b>271</b>	<b>29%</b>

## Hiring Inclusion & Diversity



The County has also been intentional with efforts to enhance the diversity of the County workforce. The table below shows the result of efforts in 2022 to improve the diversity of its workforce through new hires. For example, between 2021 and 2022 (YTD), the percentage of Black or African Americans hired increased by 53%. The HR staff responsible for recruiting and selecting new employees will continue their efforts in 2023 to diversify the workforce.

### **RACE AND ETHNICITY OF HIRES IN 2022 V. 2021**

	2022 Hires through September	2022 % Hires by Race & Ethnicity	2021 Hires	2021 % Hires by Race & Ethnicity
Black or African American	69	43%	45	30.0%
White	74	46%	90	60%
Others (Asian, Hispanic, 2+ Races)	6	4%	12	8%
No Data (Blank or Declined)	12	7%	3	2%
Total # Positions Filled	161	100%	150	100%

## Staffing Development

Within the Recommended Budget, employee development is centralized within the Human Resources Department. The County continues to invest in employee development initiatives to prepare the workforce for future challenges. In 2022, 20 mid-level managers participated in NACo's High Performance Leadership program designed to equip frontline employees with skills to manage the unique challenges and opportunities of serving in county government.

### **NACO'S HIGH PERFORMANCE LEADERSHIP**

20 mid-level managers joined 19 who participated in 2021, while the Recommended Budget contains capacity for additional 20 employees to participate in 2023 bringing the total to 59 mid-level managers (or approximately 25% of mid-level managers defined as employees in Pay Grades 16 through 19) participating in the NACo program.

In addition to the efforts described above, the County restored the tuition reimbursement program in 2022 which will remain in place for 2023. Total budgetary impact of the Tuition Reimbursement program, across all funds, is \$200,000.

As a means of strengthening the recruitment pipeline, the Public Service Fellowship Program as developed, prepared and reported to the Board will be implemented in 2023 focusing on both Board and non-Board departments.



## Labor Relations

Approximately 720 of the Board's 1,170 employees are covered under nine collective bargaining agreements for which the Human Resources Department is directly involved in negotiation and administration. Additionally, the Human Resources Department serves in a labor management advisory role for an additional nine collective bargaining agreements representing 940 employees.

Seven of the 18 collective bargaining agreements were negotiated in 2022. The 2023 Recommended Budget supports the results of these negotiations from a financial standpoint. Nine will be negotiated in 2023. Compensation for bargaining unit positions is typically benchmarked to market as part of the wage negotiation process. Of particular note for the agreements to be negotiated in 2023 is the impact of inflation on bargaining unit wage proposals and County financial resources.

## COLLECTIVE BARGAINING AGREEMENTS THAT EXPIRE IN 2023

Bargaining Unit	Number of Employees Covered
Board of County Commissioners - AFSCME Job & Family Services	580
Board of County Commissioners - Building Trades	14
Board of County Commissioners - Building and Senior Building Managers	7
Board of County Commissioners - Stadium Security Specialists 1 and 2	6
Clerk of Courts - Bailiffs	32
Sheriff - Benevolent Employees	140
Sheriff - Corrections Officers	300
Sheriff - Corrections Supervisors	40
Sheriff - Enforcement and Court Services Officers	300
	1419



### Reorganizing IT Delivery Under the Board of County Commissioners (GF-17-Central IT)

The 2023 Recommended Budget supports the reorganization of IT resources under the Board of County Commissioners to provide more effective support to departments currently lacking basic desktop IT support. This reorganization includes the addition of staffing and relocation of this function from under the 9-1-1 Center to County Administration. It is anticipated that this transition will enable the provision of more structured IT services, both from a strategic and day-to-day perspective, for operations under the Board of County Commissioners.

### Supporting the Replacement of Critical IT Systems

The 2023 Recommended Budget continues to reserve funds for the assessment and ultimate replacement of major County Information Systems.

- The County's Jail Management System replacement project is currently in procurement.
- Evaluation of the Court's Case Management System was conducted by the National Center for State Courts. The Administration is awaiting results of that evaluation.
- An upgrade to the County's Procurement system is included in the 2023 Recommended Budget. The new system will serve as a platform for managing and advertising County procurements, managing vendors and tracking procurement while supporting the ability of the County to assess progress towards organizational equity and inclusion goals.
- Funding has been set aside for the upgrade of the County's Finance System. However, this upgrade will need to be reviewed when a new Auditor takes office. Additionally, a future upgrade may adhere to an annual operating subscription model as opposed to requiring substantive up-front capital investment.

### Communications

The County's restructured Communications operations will enable a more refined and strategic communications effort that makes the most efficient use of the communications talent dispersed throughout County departments. The reorganization has opened capacity in areas long overdue including: a cohesive brand exercise that ensures that the excellent work occurring across the County is more effectively recognized as efforts of the Board of County Commissioners; increased proactive communications activity specifically in the area of social media; and increased cost controls by eliminating duplication. Streamlined workflows with greater speed and brand consistency will expand the County's reach in communicating vital programs and services.



## Equity and Inclusion



The 2023 Recommended Budget continues funding for the Department of Economic Inclusion and Equity (DEI&E). Additionally, the Recommended Budget builds on the prior work of this department by executing the recommendations of the Disparity Study – the recommendations of which were presented to the Board in June of 2021. Specific recommendations facilitated by this Recommended Budget include:

- Develop overall aspirational goals for the participation of minority- and women-owned businesses.
- Develop contract-specific goals for the participation of minority- and women-owned businesses.
- Implement a contract-specific subcontracting level of participation which is required by prime bidders to include as part of their bids and proposals.
- Collect comprehensive data on all subcontracts, regardless of the type of businesses that perform those subcontracts.
- Establish direct points of contact between subcontractors and the DEI&E to address any issues they are experiencing with prime contractors or projects on which they are working.
- Establish prompt payment processes for the County to ensure timely payment to prime contractors and from prime contractors to subcontractors and suppliers.
- Implement a County approval process for changes to subcontracts or subcontractors on projects, as well as an electronic system to track subcontract participation on an invoice-by-invoice basis.

In addition, the DEI&E maintains a strong working relationship with the County’s Human Resources Department and Purchasing Department with regular reports to the County’s Economic Inclusion Advisory Council.

An earmark of \$250,000 is maintained in the General Fund Reserve for implementation of Disparity Study initiatives.

## County Assets (GF-6)

The 2023 recommendation supports an operational budget within County Facilities of \$25.8M for the stewardship and maintenance of the buildings and infrastructure necessary for departments and agencies to carry out the work of County government. Notably, this budget includes \$3.5 million for capital maintenance projects within County buildings including the following projects:

## PROPOSED 2023 CAPITAL MAINTENANCE PROJECTS



Alms & Doepke Annual Façade Monitoring Assessment	\$19,000
800 Broadway Annual Façade Monitoring Assessment	\$48,000
800 Broadway Arc Flash Hazard Mitigation	\$760,000
Courthouse Annual Façade Monitoring Assessment	\$28,000
Juvenile Youth Center City Ordinance Façade Assessment	\$60,000
Justice Center City Ordinance Façade Assessment	\$43,000
Justice Center Cell Door and Frame Replacements	\$451,000
Justice Center Arc Flash Hazard Mitigation	\$240,000
Justice Center Sally Port Secured Perimeter Door Replacements	\$616,000
Justice Center Skywalk Façade Repairs	\$735,000
Funding for Other Departments Requests - Project List TBD	\$500,000
<b>TOTAL</b>	<b>\$3,500,000</b>

The County's broader needs related to capital improvement and deferred maintenance will need to be continually assessed and were recognized as a significant need when the Board added the ¼ cent sales tax in 2019. The County currently has in excess of \$180 million in deferred capital maintenance. Additionally, there are various projects in the planning stage (e.g. a new animal shelter, etc.) that will require significant capital expenditure. The façade repair on various County buildings, alone, total in excess of \$30 million. Finally, some of the current projects being advanced have experienced significant inflationary pressures which may strain initial cost projections.

The County Facilities Budget also supports the addition of six positions. Three of these positions are focused solely on the increased maintenance needs of the Justice Center and include a carpenter, painter, and plasterer. A senior project manager is requested given the significant increase in capital and maintenance projects. One maintenance repair worker is requested to provide necessary attention to the new EMA warehouse and satellite office. Lastly, a maintenance manager/trainer is requested to implement the apprentice training program as described below and to provide additional support for building maintenance.

Finally, the 2023 Recommended Budget earmarks \$5 million for real-estate acquisition needs should it be necessary related to County facility needs.

### Labor Training Program

A voluntary training program has been developed for implementation in 2023 that will provide Maintenance Repair Workers with the knowledge, skills and abilities to be considered qualified applicants for the higher-level Facilities Maintenance Worker position. This training program is another example of the County's intentional effort to enhance the diversity of the workforce.



# HAMILTON COUNTY FACILITIES

## Energy Snapshot



**Electric Usage Down  
26.1% Since 2012**



**Natural Gas Usage  
Down 10% Since 2012**



**Water Usage Down  
38.3 % Since 2012**



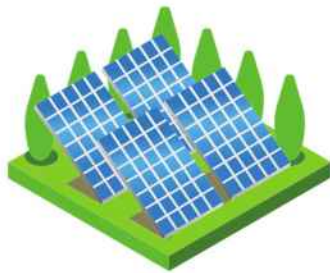
**Greenhouse Gas  
Emissions Reduction  
Program**



**\$24 MM Total Saved  
on Utility Costs Since  
2001**



**EV Charging Stations  
in All County-Owned  
Garages**



**Hamilton County Intends  
to Purchase 20-25% of  
Electric Needs from Solar  
Farm in Ohio Over 20 Years**

### HAMILTON COUNTY AWARDS



**230 East Ninth  
250 William Howard Taft  
800 Broadway  
Alms & Doepke  
Todd B. Portune Center**



## INVESTING IN OUR LOCAL ECONOMY

A major priority of the Board of County Commissioners over the past several years has been enhancing partnerships to assist in the revitalization efforts of local communities. Including federal COVID grants, 2021 and 2022 saw the County award over \$15 million to support the development and operational priorities of the local communities.

As a relatively built-out, urban community, Hamilton County relies upon the efforts of, and partnerships with, its communities to spur housing and job growth to support the broader economy. This partnership entails a multi-faceted effort to create a community attractive to private investment. Development of public infrastructure, ensuring the availability of adequately sized sites, implementing prudent incentive programs and the provision of a diverse array of community amenities are all components of this effort.

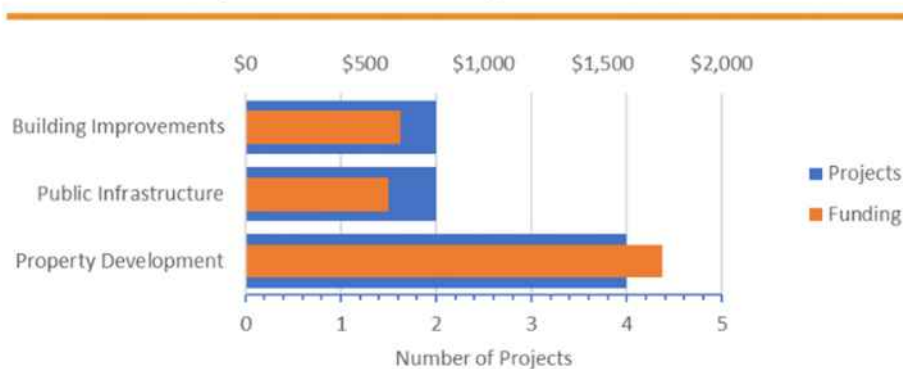
The 2023 Recommended Budget supports the following initiatives to assist with the continued revitalization of Hamilton County and its communities.

### Continuation of the Community Revitalization Grant Program (GF-4)

In 2021, Hamilton County implemented the Community Revitalization Grant (CRG) designed to assist inner ring suburbs with targeted revitalization efforts. Site acquisition, business façade improvements, demolition, remediation, and targeted infrastructure improvements have been typical projects associated with the program to date. The program has been widely appreciated and accessed by local jurisdictions.

The 2023 Recommended Budget continues this program at a level of \$3 million with applications anticipated to be released in March of 2023.

### 2022 COMMUNITY REVITALIZATION GRANT FUNDING (THOUSANDS)



### **Continuation of Community Impact Grants (GF-4)**

In 2022, the County launched a \$1 million Community Impact Grant to concentrate significant resources in specific communities over a short period of time with the goal of putting communities in a position for a more economically sustainable future. The Village of Lincoln Heights and the City of Cheviot are receiving assistance through this fund in 2022. \$1 million is included in the 2023 Recommended Budget to continue this program, targeting economically disadvantaged communities. The Administration will adjust this program based on experience gleaned during the program's first year of operation.

### **Expanding Affordable Housing Opportunities (Attachment 4)**

Through the Board's allocation of American Rescue Plan Act funding, the 2023 Recommended Budget includes an unprecedented commitment to affordable housing. \$33.5 million is allocated through 2026 to produce and rehabilitate affordable housing in the following manner and in accordance with American Rescue Plan Act requirements: \$17.5 million for the production of new housing; \$8 million for affordable housing targeted to seniors, disabled, and citizens who were previously incarcerated and who are receiving services through Hamilton County Office of Reentry; and \$8 million for renovation of rental or single-family affordable housing.

In addition to the American Rescue Plan Act funding, the County, through the work of its Community Development division, will continue its annual deployment of HUD-HOME funds for affordable housing projects. In 2022, \$1.15 million in HOME funds were granted to assist with the development of 58 units of single family and rental affordable housing. The County is eligible to receive an additional \$5.4 million in HUD-HOME funding. These funds must be used to primarily benefit individuals or families from certain populations, including those experiencing homelessness, those at-risk of homelessness, those attempting to flee domestic violence and others at risk of housing instability. Community Development is beginning the stakeholder process to create, and have the Board ultimately adopt, the allocation plan for this funding. A draft funding plan is anticipated to be presented to the Board in late February. The deadline to expend these funds is 2030.

### **Investing in Broadband and Wi-Fi Infrastructure (Attachment 4)**

In 2022, the County contracted for an assessment of broadband service availability and utilization in the County. This study resulted in recommendations on how the County's American Rescue Plan Act funding could be used to improve access to broadband particularly in underserved and unserved communities. Deliberations of these recommendations with the Board will occur over the next several months. Implementation of programs based on these recommendations is anticipated to occur in 2023. The 2023 Recommended Budget has allocated up to \$10 million for this initiative.

### **Allocation of Funding to Facilitate Industrial Site Readiness (GF-4)**

The 2023 Recommended Budget allocates \$2 million toward site readiness activities. As a built-out urban County, Hamilton County suffers from a lack of sites to accommodate construction or relocation of new or expanded commercial or manufacturing operations. Over the past several years, Hamilton County has allocated resources to bring large acreage sites to market. The County provided assistance to gain control of the former Gibson Greetings Card site in Amberley Village, remediation of the former Dow Chemical site in Reading, and acquisition of the Drake Motel and Carousel sites in Sycamore Township.

### **Continuation of Community Landbanking Operations (RF 002-010)**

To return real estate in the County, to productive use, eliminate blight and help communities achieve their economic and community development goals, the 2023 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 over \$2 million annually to fund LandBank operations although the amount may vary by year. As of October 1, 2022, the Landbank was holding 1,128 parcels, a 16% increase in parcels held since the end of 2021. 1,043 (92%) of these parcels were vacant. Through the first three quarters of 2022, the Landbank had acquired 233 parcels and disposed of 93. Thirty-one of the dispositions were for residential use, 17 for commercial use, and the remaining were related to vacant land or community/local government partnerships.

### **Advancing the County’s Office of Small Business (GF-4)**

Hamilton County is fortunate to have a rich ecosystem of small business assistance programming ranging from access to capital and mentoring to business planning. The Hamilton County Office of Small Business, powered by Alloy, is the front door for small businesses to access and receive assistance to start and grow their companies. Through this program, Alloy will provide direct services to small businesses and they will leverage the expertise of other resources by directly connecting small businesses with the appropriate expert. The 2023 Recommended Budget continues the 2022 funding level for this program at \$100,000. Additionally, work will occur to formally align many of the County’s small business-related programs in accordance with the Board’s vision for this program. This includes oversight and implementation of the \$4.5 million in ARPA funding still reserved for small business grants in the County’s American Rescue Act Allocation Plan.

### **Investing in Community Infrastructure through Community Development Block Grants**

The Community Development Block Grant (CDBG) program continues to be a major source for funding key infrastructure initiatives of Hamilton County communities. While budgeted in accordance with the federal calendar, it is important to recognize the importance of this program as it represents a major funding partnership with local first ring suburbs.

In 2021 and 2022, the County distributed \$4.5 million to communities eligible to receive CDBG funding. Recently, the City of Norwood, Hamilton County's third largest city, used CDBG funds to help implement deep rehabilitation of streets. Infrastructure improvements such as streets, ADA curb ramps and sidewalk replacements have set the stage for private investments in the homes of Norwood. Other jurisdictions like the Village of Lincoln Heights use CDBG funds to leverage additional funds for projects. The renovation of Memorial Park included CDBG funds, private sector funds from the Reds Community Fund and other public funds from the State of Ohio capital budget. Sometimes jurisdictions target funds to provide more universal access to existing facilities. For example, Sycamore Township targeted CDBG funds toward ADA improvements at Bechtold Park.

### **Leveraging Parking Operations for Community Development (RF 946-013)**

The 2023 Budget supports operation of the County's Enterprise Parking system. This includes the operation of the Central Riverfront Garage (CRG) on the Banks, East Garage, Alms and Doepke Parkhaus, West End Garage and, ultimately, the Findlay Market Garage which is anticipated to complete construction in late 2023. In 2023, the County will continue with its efforts to initiate Variable Message Signage within its CRG facilities allowing for a more seamless, and customer friendly parking experience. Additionally, each County parking facility will continue to be upgraded with the capability to support electric vehicle charging.

Each of the County's parking garage assets was constructed to support major economic development initiatives in the community. For example, the CRG supports the operations of the Banks development in addition to both stadia on the riverfront. The Alms and Doepke garage supports economic activity in the Over the Rhine community north of Central Parkway as well as operations of JFS. The West End garage was designed to support the quality of life in the West End community following the construction of TQL Stadium. And the Findlay Market Garage is being constructed to support the Over the Rhine community and the increasing economic activity surrounding the Market. It is anticipated that a retail component of the garage will complement Findlay Market and meet with community needs.

The Enterprise Parking Fund was significantly strained during COVID-19 as parking volume dropped significantly during 2020. The fund is recovering, however, and will continue to support the construction and operation of the existing and future garage assets of the County eliminating the projected need for any general fund operating support. The County developed a \$12 million restricted fund reserve in 2019 and 2020. The 2023 Recommended Budget anticipates allocation of a portion of this reserve into the Enterprise Parking Fund.



*Rendering of the Findlay Market Garage*

### **Operation of the County's Professional Sports Stadia (RF 946-003, -005, 010, -014)**

The ½ cent sales tax approved by County voters in 1996 enabled the construction of two professional sports stadia on the riverfront. Together, these stadia anchored the rebirth of the County's riverfront and the genesis of the Banks development – an entirely new community on the front doorstep to the County.

While other communities, throughout the Country, have chosen to build completely new stadia to house their MLB and NFL tenants, the County and its professional sports partners are in broad agreement that both stadia were built, and maintained, to the extent that this approach should not be necessary in Hamilton County. Instead, prudent programs of maintenance and capital improvement should keep both stadia relevant and innovative for the long-term. To that end, the 2023 Recommended Budget includes \$12 million for operation and capital improvement of the County's two professional sports stadia on the riverfront. Operation and capital improvements at these facilities are funded, entirely, from the voter approved sales tax. Restricted fund summaries provide more financial detail on the operations of the stadia. Annual capital improvements at each stadium include items such as: Concrete and waterproofing, painting, security upgrades, flooring replacement, HVAC improvements, resodding practice fields, elevator upgrades, and concession infrastructure upgrades. \$3 million is also included as the second year of a three-year reimbursement for a Wi-Fi upgrade project fronted by the Cincinnati Bengals along with \$2.2 million for improvements to the Team's hydrotherapy room.

Additionally, it should be noted that in early 2023, the County and Cincinnati Bengals are anticipating the results of a master plan which, along with the Facility Condition Assessment delivered in early 2022, will provide guidance to the County and Team on future improvements necessary to keep the stadium modern and competitive with other NFL facilities.

### **Investing in a Revitalized Convention District (RF 002-058)**

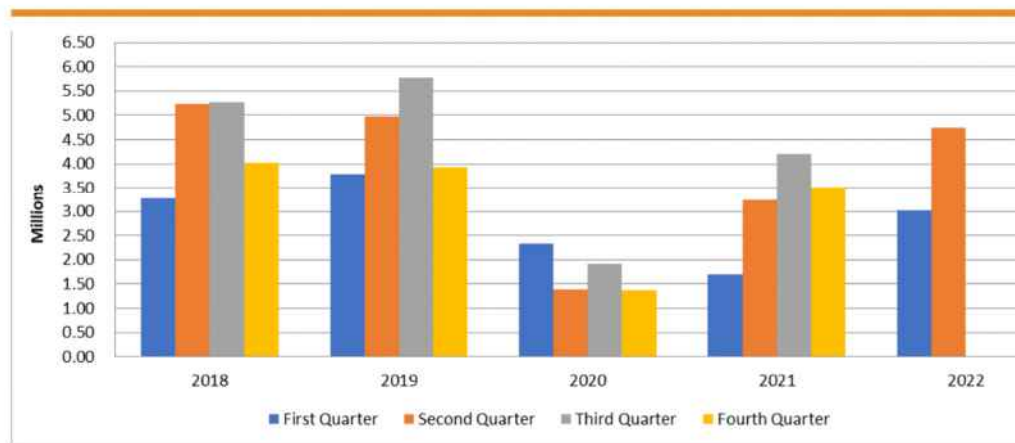
The 2023 Recommended Budget includes resources designed to continue payment of debt service on the prior renovation of the Duke Energy Convention Center, Sharonville Convention Center, as well as the acquisition of the former Millennium Hotel. During 2023, 3CDC will continue efforts to refine a financing and development plan for the attraction of a new headquarter hotel and potential renovation of the Duke Energy Convention Center.

The Transient Occupancy Tax (TOT) fund was significantly impacted during COVID-19 as the volume of hotel room stays plummeted to near zero. The fund has recovered significantly since that time and, but will continue to require attention given its strategic importance to economic development initiatives of the County. As with the Enterprise Parking Fund, the 2023 Recommended Budget anticipates allocating a portion of the \$12 million Restricted Fund Reserve to this fund. The precise amount will be determined, in early 2023, following the year-end close for both funds.



The County will be exploring the application of the TOT to the short-term rental community in 2023 as a means of levelling the playing field with the traditional hotel market and with communities such as the City of Cincinnati which has already proceeded with a short-term rental program of its own.

## TOT BY QUARTER



### Supporting Operations of Alloy, the Port and REDI (GF-4)

The Board of County Commissioners collaborates with three primary partners to carry out key economic development functions of the Board's policy. These partners include:

#### Alloy

Alloy Development Co. carries out the Board's core economic development work which includes implementing its incentives such as Enterprise Zones and Community Reinvestment Areas, conducting business retention visits as well as implementing specifically defined programming targeted toward second-stage growth companies. In addition, and as noted above, Alloy administers the County's Office of Small Business. A total of \$1.1 million is included in the 2023 Recommended Budget for the operations of Alloy.

## TAX INCENTIVE REVIEW COMMITTEE (TIRC)

TIRC conducts an annual review of Enterprise Zone and Community Reinvestment Area agreements to determine compliance with the agreement terms. For the year 2021, both programs, in total, met or exceeded projected investment and employment goals.

<b>Community Reinvestment Area</b>			
	Projected	Achieved	Achieved %
Real Property	\$39,136,278	\$64,520,603	165%
Personal Property	30,403,000	512,639,901	1686%
Employment	1,378	1,915	139%
<b>Enterprise Zone</b>			
Real Property	\$96,150,700	166,559,843	173%
Personal Property	\$131,112,184	\$313,496,556	239%
Employment	3,768	3,855	102%

### The Port

The Port oversees the real-estate aspects of strategic economic development, vital to attract jobs and investment to a relatively built-out urban County. Leveraging the County’s dollars, The Port provides strategic financing tools for major projects. \$800,000 is included in the 2023 Recommended Budget for The Port.

### REDI

REDI serves as the County’s primary marketing engine for economic development and leverages the economic development tools of JobsOhio, for the benefit of Hamilton County. \$250,000 is included in the 2023 Recommended Budget for REDI.

### Supporting Operations of Planning + Development (GF-29)

The County’s Planning + Development department is the front-door to development in the County. Over the past three years, the County has averaged over 5,300 building permits issued, averaging \$417 million in value, through its permit counter.

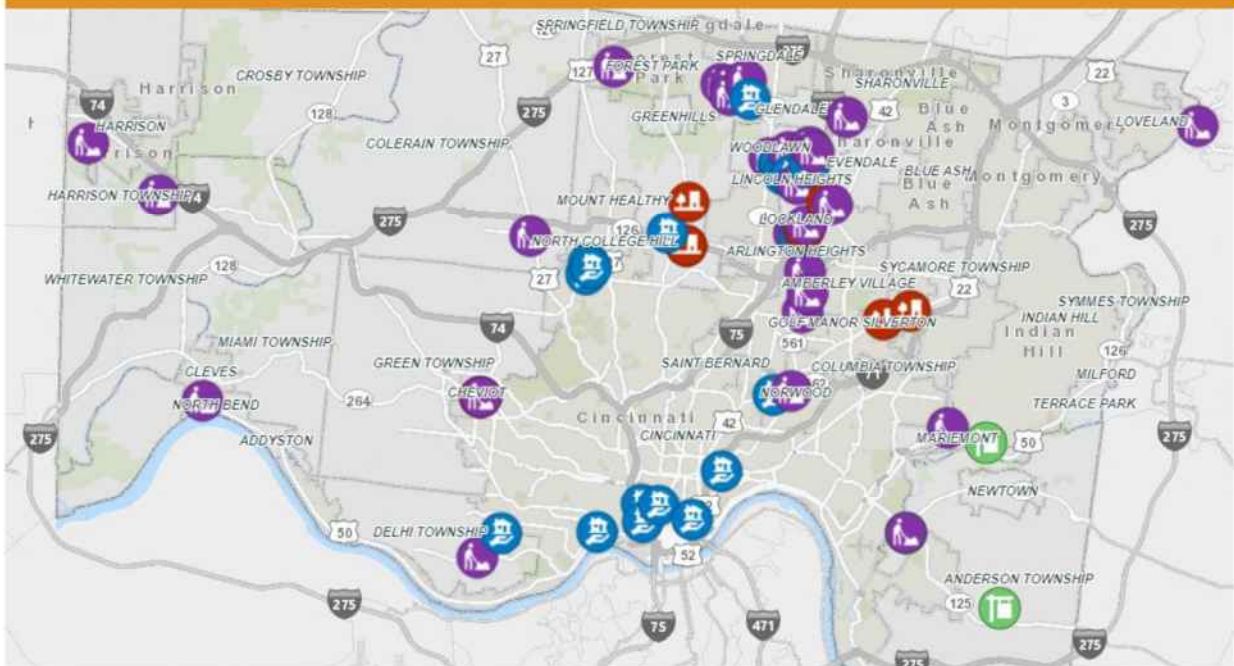
Revenue to fund many of these services is primarily received through permit fees. Beginning in 2017, Planning + Development permit fees increase annually in line with the Consumer Price Index for the Midwest (CPI). This policy provides for the same annual inflationary index to create predictability for customers and uniformity among departmental business practices. For 2023, the CPI rate change of +5.1% will be applied to Planning + Development’s permit fees.

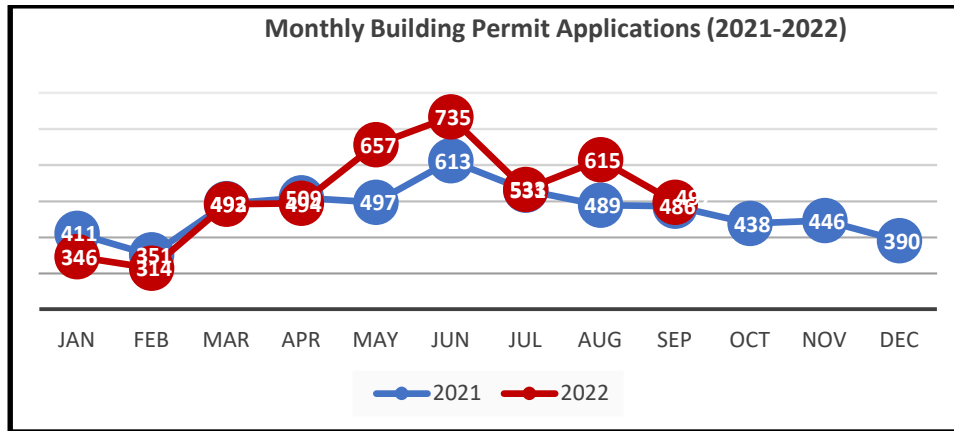
Planning + Development's services are shared by many municipalities and townships as soon on the next page.

## PLANNING + DEVELOPMENT SHARED SERVICES



## ECONOMIC & COMMUNITY DEVELOPMENT PROJECTS





**Completion of Phase 3 of the Banks Project (Attachment 5)**

The 2023 Recommended Budget includes funding to complete the build-out of Phase 3 of the Banks on the Ohio riverfront. Notably, this involves completion of the interactive Cincinnati Black Music Walk of Fame. During 2023 the Administration will provide an assessment of operating costs for the Walk of Fame with a concurrent recommendation on funding sources. In the meantime, \$50,000 is included as an earmark in the TOT reserve toward this purpose. Also, in 2023, the Parking Fund Reserve will serve as the source of funding for the County’s contribution to an urban design study to assess the highest and best uses for future phases of the Banks project. As this project has not yet been bid, a specific dollar figure is not yet identified.



*Cincinnati Black Music Walk of Fame*



# HAMILTON COUNTY County Snapshot



**Population**  
830,639



**Unemployment Rate**  
3.6%



**Median Household Income** - \$59,190



**Businesses with 1 - 9 employees**  
13,428



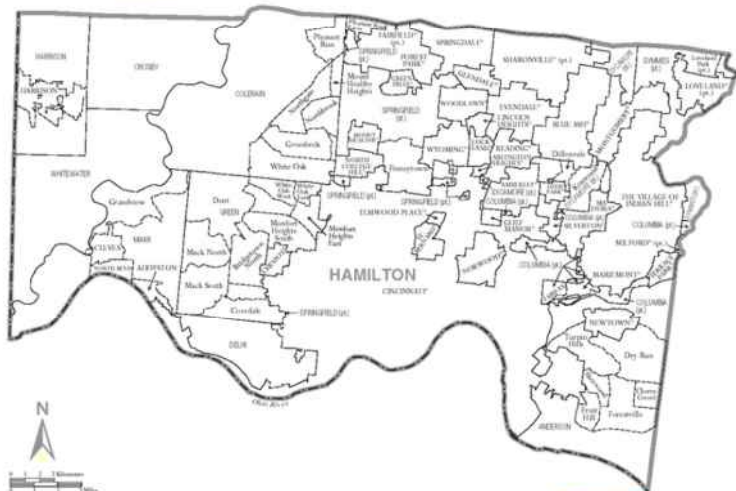
**High School Graduates and Persons with Bachelor's Degree (ages 25+)**  
91.8%



**Percent of population below poverty level** - 12.7%



**Number of Businesses**  
20,772





One of the most critical functions of County government is operation of the criminal justice system on behalf of the community to ensure public safety. Broadly speaking, the County is heavily involved in operating programs, departments, and initiatives with day-to-day implications for the safety of the public. This involves operation of the Court system, the County Adult and Juvenile Justice Centers, County Prosecutor's Office, Sheriff's Patrols, the County Crime Lab, 9-1-1 Call Center, Emergency Management Agency, the Office of Reentry and the County Dog Warden.

Taken as a whole, the provision of public safety services comprises 73% of the County's 2023 General Fund.

Over the past several years, considerable effort has been placed by the County on operating a criminal justice system which focuses on protecting the public while providing opportunities for reentry and intervention programming designed to reduce recidivism and address the underlying causes of criminal activity – all while maintaining judicial discretion and oversight.

The 2023 Recommended Budget supports the operation of these departments and agencies and, specifically, the following initiatives:

### **Operation of the County Sheriff's Office (GF-30)**

The 2023 Recommended Budget supports the full operation of the Hamilton County Sheriff, at \$95.4 million, inclusive of the Patrol Division which provides services in nine communities, the Corrections Division which operates the 1,200 bed Hamilton County Justice Center, and Court Services that oversees court security, building security, felony warrant services, prisoner transportation and registration services for convicted arsonists and sex offenders. Specifically, the Recommended Budget includes continuation of grant funded Intelligence Led Policing Operations in Lincoln Heights and, as detailed further in the CIP Section, completion of the pod expansion within the Justice Center.

The 2023 Budget includes resources to fund the operation of specialized units of the Sheriff 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. The Budget supports a new lease associated with the housing of the Sheriff's Criminal Investigations and RENU units.

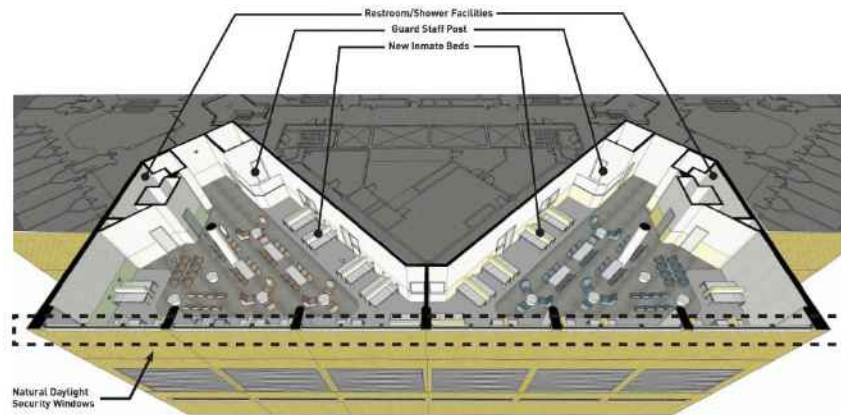
### **Justice Center Capacity and Recovery Expansion (CARE) Pods**

The 2023 Recommended 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 mental health and substance use disorder. The Sheriff's successful HEALing Communities pilot project was awarded a three-year federal grant to expand and

double capacity to coordinate care of individuals needing medication for opioid use disorder (MOUD) and other supports within the Justice Center. The grant includes a full-time Licensed Chemical Dependency Counselor in the Justice Center to coordinate care with a new treatment nurse through the Sheriff's health care provider as well as two full-time peer navigators for outreach and coordination of connections to treatment upon release.



The 2023 Recommended Budget includes the use of new grant awards (detailed further within this document) and a portion of the County's OneOhio distribution to begin to develop new coordination between the Sheriff and Drug Treatment and Recovery Court to provide enhanced treatment services to individuals sentenced to these pods.



*Justice Center Expansion - CARE Pods*

### **Justice Center Capital Improvements (Attachment 5)**

The 2023 Recommended Budget includes \$15.4 million in funding to address major capital improvement initiatives designed to ensure the security of the Justice Center facility. This includes funding to address facility locking systems and exterior windows. To further improve the Justice Center, the Budget includes the addition of three Facilities positions to address the ongoing maintenance needs within the aging facility.

### **Operation of the Court System (GF-40, 41, 42, 43, 44, 45)**

In total, the 2023 Budget provides \$88.1 million, in the General Fund, for the operation of all courts including the Clerk of Courts Office. Broadly, the Court System of the County is responsible for the administration of justice in the community. On a more targeted basis, however, the Court system partners to ensure that, where possible, citizens touching the justice system are provided opportunities to remake their lives and become more productive members of society.

#### [Drug Treatment and Recovery Court Grants](#)

The Office of Addiction Response was awarded two federal grants totaling \$2.7M over five-years for the Drug Treatment and Recovery Court to enhance and strengthen access to

treatment services, case management and wrap around services to support 2,800 potential participants over the next five years and the establishment of an advisory committee to monitor access to the program.



### Welcome Home Reentry Court

The Welcome Home Reentry Court Docket is aimed at reducing recidivism and strengthening public safety. This is a newly created specialty docket for low-level, non-violent offenders who voluntarily ask for help transitioning from state prison back into the community. The Office of Reentry coordinates with the court, the probation department, and community partners to establish a reentry plan, coordinate services and provide data tracking. The Reentry case managers will create a continuum of care that is designed to promote better outcomes for the target population.

### Utilizing Grants to Facilitate Alternatives to Prison (TCAP)

On an annual basis, the Courts, Sheriff and Board of County Commissioners partner in the TCAP grant program established by the State of Ohio. This grant program provides a revenue incentive for counties to develop local placement and treatment alternatives for Felony 4 and 5 offenders in addition to providing compensation, on a per-diem basis, for the housing of these offenders in local jails. The 2023 Recommended Budget includes \$6.2 million in TCAP grant funding for these purposes.

### Juvenile Court Operations

The 2023 Recommended Budget allocates \$29.2 million, in the General Fund, for the operation of Juvenile Court including the disposition of cases for delinquent, unruly, abused, neglected or dependent children. 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 2023 Recommended Budget also funds the operations of juvenile probation, and the Juvenile Detention Center, a 160-bed secure facility for youths awaiting adjudication or transfer to other facilities.

### **Reentry and RiverCity Partnership for Job Skills Certification (GF-17-Reentry)**

The Office of Reentry is partnering with Northern Kentucky University to offer women at River City Correctional the ability to become Help Desk Certified while serving their sentence. The program will launch January of 2023. It is anticipated to help 10 women gain certification and job assistance. The project is being funded by NKU as a pilot project.

### **Crime Lab – Expansion of Staffing in Line with Plan to Serve County And Serve as a Regional Asset (GF-32)**

The 2023 Recommended Budget allocates \$8.4 million, in the General Fund, for the operation of the Coroner's Office and County Crime Lab. Staffing at the Crime Lab has increased steadily over the past several years. This increase is by design and at the recommendation of a master plan study conducted



to assess overall facility needs. Increases in agency technical staff allows the Crime Lab to process evidence efficiently and avoid backlogs in evidence that constrain the ability to resolve criminal cases efficiently. The additional capacity also allows the Crime Lab to process evidence for outside communities producing additional revenue for the County.



### **Emergency Preparedness and Emergency Communications (RF 002-006, 931-005)**

The 2023 Recommended Budget includes \$15.6 million in funding to operate the major public safety communication operations of the County which includes a \$13.5 million General Fund subsidy to the Hamilton County 9-1-1 Center which provides emergency communication services to over 500,000 residents. The City of Cincinnati staffs its own 9-1-1 Center. The Hamilton County 9-1-1 Center, as the first link in the chain of public safety response, receives and manages more than 250,000 emergency calls per year along with the associated radio traffic. The Center supports the operation of 121 police, fire and EMS departments in Hamilton County.

The 2023 Recommended Budget supports continuation of a \$5 detail rate for those communities which are part of the County's emergency communication consortium. The dramatic reduction in this rate, from over \$20, is a result of the County implementing the additional quarter cent sales tax in 2019. This change saves member communities approximately \$3 million annually which can be applied to the public safety budgets of each community.

The 2023 Recommended Budget also supports an operational subsidy of \$850,000 to EMA. The subsidy, along with additional grant funding, will allow for the continuation of preparedness operations in the County, maintenance of the County's All-Hazards Mitigation Plan, support services during disaster scenarios, operation and maintenance of the County's emergency warning siren system, lease of warehouse space for emergency response activities and maintenance of the County's HCAAlert public notification system.

### **Prosecutor and Public Defender (GF 31, 47)**

The 2023 Recommended Budget includes funding to align compensation of Public Defender and Prosecutor attorneys with peer counties to avoid attrition and attraction challenges. Additionally, the Recommended Budget includes the assumption of a 90% reimbursement rate from the State of Ohio for applicable functions of the Public Defender. This reimbursement is anticipated to result in \$25.5 million in revenue to the County.

### **Independence of the County Guardian ad Litem Program**

All 88 counties in Ohio have local nuances to their Guardian ad Litem practice (GAL). In Hamilton County, GAL services have been provided through staff within the Public Defender's Office since 1996. Conflicts can arise between the GAL Division and the criminal divisions within the office when the interests of a client in the criminal division conflict with the best interest of a child within the GAL

Division. For example, if a parent is charged with domestic violence and the child is the victim, the office cannot represent both the accused and the victim.



The Public Defender and an independent review of the office have both recommended removing the GAL Division from the Public Defender's Office. The Administration is currently vetting options toward the development of a plan for long-term support of GAL services in Hamilton County that will allow it to provide assistance to children without conflict. While a budgetary impact for this change is not included in the 2023 Recommended Budget, it is possible that a future restructuring could impact the General Fund or various restricted funds including the Children's Services Levy.

### **Dog Warden Operations (RF 002-005)**

The 2023 Recommended Budget includes a General Fund subsidy of \$3.5 million to fund the operations of the Dog Warden and no-kill Animal Shelter in Hamilton County. Since mid-2020, these operations have been outsourced to the Cincinnati Animal Cares Humane Society. The Northside shelter, leased from the SPCA, continues to face significant capital needs. The 2023 Recommended Budget includes \$375,000 funding to continue to assess options for siting and developing a new animal shelter.



County government in Ohio is responsible for operating a network of services and programs designed to assist the community's most vulnerable residents. This includes programming to ensure the protection of abused, neglected and dependent children, senior citizens, veterans, those requiring financial, nutritional and employment assistance, those experiencing mental health or substance abuse challenges and those with developmental disabilities.

Ohio law mandates that counties implement basic programming to address these issues. Hamilton County residents, however, have approved various voted property tax levies to provide resources to manage underlying societal issues such as poverty, homelessness, physical and mental health care and addiction response more effectively than would otherwise be possible. Combined with aggressive grant acquisition efforts, Hamilton County has initiated a variety of innovative programs designed to address issues related to mental health, addiction, child abuse/neglect and homelessness.

On a national basis, the COVID-19 pandemic highlighted and exacerbated many of these societal and economic issues. The receipt of federal CARES Act and American Rescue Plan Act funding as well as the aggressive acquisition of other grant funding has allowed the County to initiate programming to address some of the County's most intractable issues such as affordable housing, public health infrastructure and workforce development.

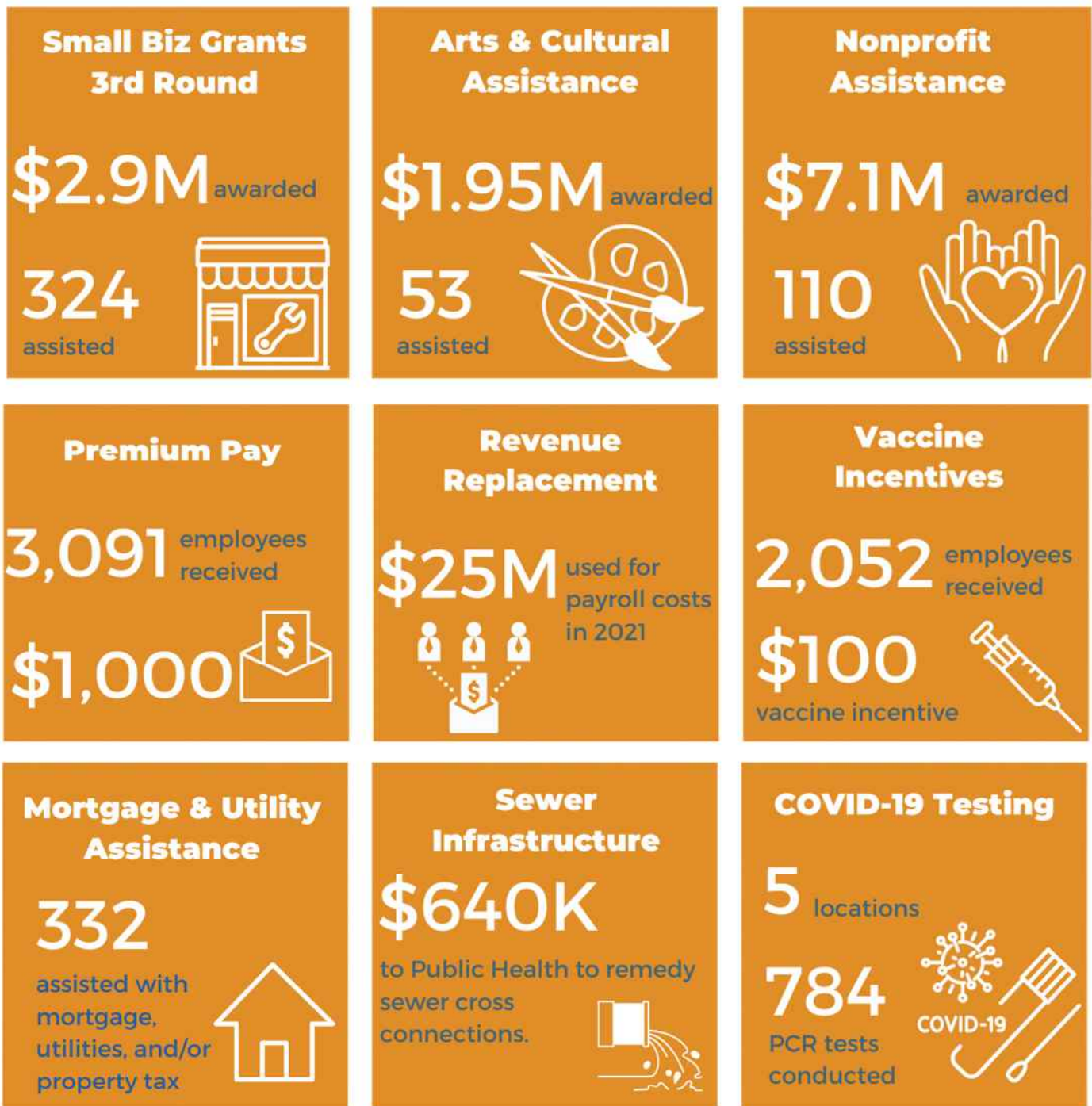
The 2023 Recommended Budget supports operation of the Hamilton County Department of Job and Family Services (HCJFS). From a total resource perspective (inclusive of State and Federal pass-throughs), HCJFS is the County's largest department and provides services to support families, protect children, administer public assistance, provide workforce development and employment opportunities, and establish and enforce court ordered spousal and child support orders. The Department has also been instrumental in implementing programs associated with federal pandemic relief grants related to Emergency Rental and Utility Assistance.

The 2023 Recommended Budget supports the following efforts designed to foster a more resilient and vibrant community.

## **Continued Implementation of American Rescue Plan Act (ARPA) Programming (Attachment 4)**

Hamilton County received \$158 million in funding from the federal government to respond to the health, economic and social impacts of the COVID-19 pandemic. The Board of County Commissioners implemented an aggressive public input process prior to finalizing a plan to allocate this funding in a transformative manner throughout the community. The full scope of ARPA programming is included as Attachment 4. In addition to items described elsewhere in this budget recommendation, the County's ARPA plan contains a range of programming designed to meet the needs of disproportionately impacted populations in the County including:

# AMERICAN RESCUE PLAN RESULTS THROUGH 10/30/2022



### Continued 513Relief Programming



The 2023 Recommended Budget, through the County's ARPA allocation, includes funding to ensure health and social service information is more effectively provided to underserved populations. This, includes acquisition, staffing, programming, and marketing for a permanent 513 Relief Bus and ongoing outreach to educate minority and underserved populations to improve health outcomes. The total funding for this program, through 2026, is \$5 million. While some of the specific 513 Relief Bus programming is currently under development, it will be technology focused and include a range of programming designed to address the needs of County residents including medical services, screenings, vaccinations and access to social services.



*513Relief Bus*

### Relocation of the Cincinnati Police Department Gun Range to the Proposed Regional Safety Complex

The 2023 Recommended Budget continues to include \$5 million in ARPA funding for relocation of the Cincinnati Police Department's Gun Range currently located in Evendale yet proximate to Lincoln Heights. A study is currently underway to assess the feasibility of constructing, and jointly operating, a combined Hamilton County Sheriff/CPD regional safety complex. With the recent analysis showing an increase in the prospective costs of the project, more work will be necessary in 2023 to finalize the capital plan for the relocation of the CPD Gun Range. Toward that end, the Administration is recommending an additional earmark of \$10 million to assist in developing a sustainable financial plan for the project.



*Proposed Regional Safety Complex*

### Emergency Rental Assistance Programming

More than \$44 million in rent and utility assistance has been provided to 12,672 residents through September 30, 2022. The funding for this program is through the federal Emergency Rental Assistance Program. The County has requested additional funding from U.S. Treasury and is awaiting confirmation. As such, while the 2023 Recommended Budget contemplates the resumption of Emergency Rental Assistance programming, this will not be solidified until additional federal resources are assured.



### **Creation of the Office of Addiction Response (RF 002-076)**

What began in 2015 as a small work group focused on coordinating the County's work toward addressing the heroin epidemic, has expanded to the creation of the Office of Addiction Response for the coordination of services including:

- The Hamilton County Addiction Response Coalition
- OneOhio programming (both the direct County allocation and Region 2 Foundation)
- Hamilton County Heroin Task Force
- Deflection efforts including federal grants for: QRT, LEAD and the new CORE pilot

Programming in the 2023 Recommended Budget is supported by the acquisition of substantive grant funding to support these services as detailed below.

In the fall of 2022, Hamilton County Office of Addiction Response was awarded \$6 million in five multi-year federal grants. The largest program being two grants totaling \$2.7 million over five-years for Drug Treatment and Recovery Court to enhance and strengthen access to treatment services, case management and wrap around services.

Additionally, the Office was awarded a three-year grant for \$739,322 for prevention targeting at-risk youth within schools and a three-year grant for \$900,000 to increase access to medication-assisted treatment within the Hamilton County Justice Center.

Finally, a \$1.6 million grant for a co-responder deflection pilot (CORE) utilizing all six deflection pathways (self-referral, active outreach, intervention, prevention, post-overdose response and community-based response) to connect individuals to mental health, substance use, homeless and other quality of life services. These are in addition to ongoing grant funding for the County's Quick Response Team (QRT), and African American Outreach Program, and Law Enforcement Assisted Diversion (LEAD) Program.

The Recommended Budget facilitates the hiring of a grant-funded Director of Addiction Response to oversee the above initiatives.



*QRT press conference announcing expansion of African American Outreach Program*

## **OneOhio Settlement (RF 002-078)**

The OneOhio Settlement splits funding into three categories: State share (15%), direct payments to local government (30%) and the OneOhio Foundation Board (55%). The Hamilton County direct allocation represents the Local Government portion of OneOhio funds and can be used at the discretion of the Hamilton County Commissioners. This funding is separate from the \$36 million under the authority of the OneOhio Region 2 Board. Hamilton County's direct payment is anticipated to total \$11.8 million over the next 18 years. The first payment totaling \$506,616 was received this summer.



The Administration has provided recommendations on programs and services that could be provided or enhanced through the County's direct allocation funding. Upon passage of the 2023 Budget these recommendations, will be implemented in consultation with the Hamilton County Addiction Response Coalition. Efforts will be made to ensure County funding coordinates with OneOhio funding priorities as well as continued support for County addiction response efforts, including treatment within the new Justice Center pods, as they are developed.

## **County Voted Levies**

The 2023 Recommended Budget facilitates the funding of those agencies which carry out the work of the County's voted property tax levies. Three social services levies are up for renewal by County voters this year: the Indigent Care, Senior Services and Mental Health levies. These 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, assistance to elderly veterans through the Veterans Service Commission, senior homeless respite care and a senior care-for-caregivers program. Also included in this levy cycle is the designation of \$1 million annually for the continuation of the Senior Utility and Home Repair Program piloted in 2022. The pilot provided utility assistance and home repairs to over 1,300 seniors. In total, this levy generates \$27 million annually 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. This would be the first increase for the levy since 2007 and provides for expanded mental health care services to County residents including mental health crisis response, housing support and access to treatment not covered by Medicaid or other sources. In total, this levy generates \$45 million annually in tax revenue.



### **Health and Hospitalization (Indigent Health Care) Levy (003-004)**

In addition to supporting indigent medical care at The 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 programs for both women and men; the County's TB Control program; homeless health care; charitable pharmacy; the County's Safe Services program; and support for the County's Oral Health Coalition. In total, this levy generates \$41 million 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 Tax Levy Review Committee (TLRC) 2023 work plan includes their review the Cincinnati Zoo levy as well as mid-point reviews of the Developmental Disabilities Services and Family Services and Treatment levies. The TLRC review schedule for 2023 is included as an attachment to this transmittal.



# Hamilton County Job and Family Services

(RF 003-001, 002-009, -023, -039, 060)

The 2023 Recommended Budget for Hamilton County Job and Family Services continues support for the administration of mandated services under the Agency’s authority with federal and state funding. Mandated services include the administration of **Child Protective Services**, establishment and enforcement of **Child Support** orders, eligibility determination for **Public Assistance** and **Workforce Development** programs.

The 2023 Recommended Budget also includes support for Board priorities to expand employment services to youth, domestic violence intervention through diversion, and enhanced customer service delivery. Job and Family Services also receives local support through the Children’s Services Levy to fill service and program gaps not covered by federal and state allocations.

## 2023 Recommended Budget priorities are reflected in four comprehensive categories:

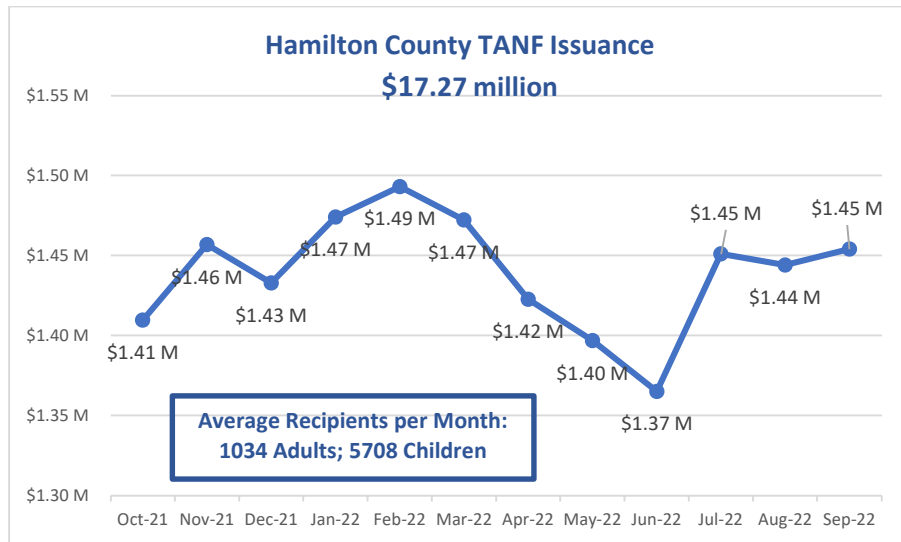
### I. Public Safety Net

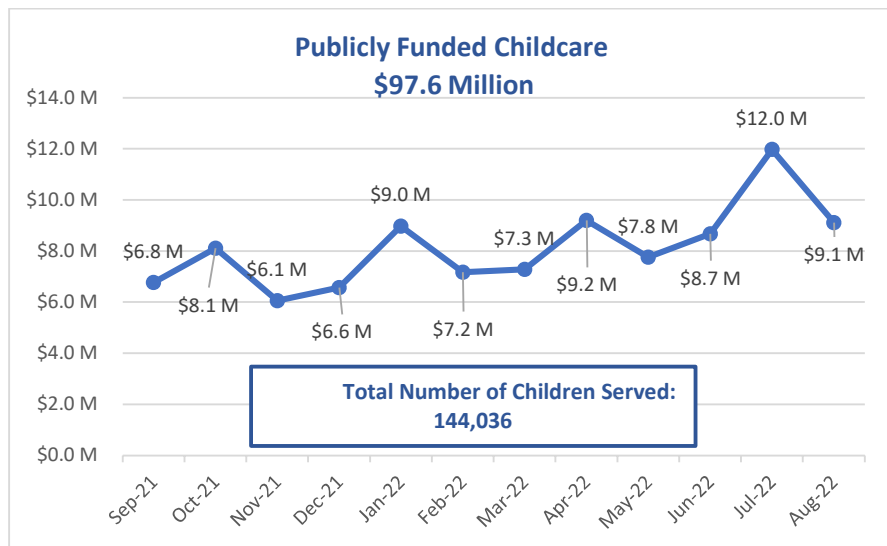
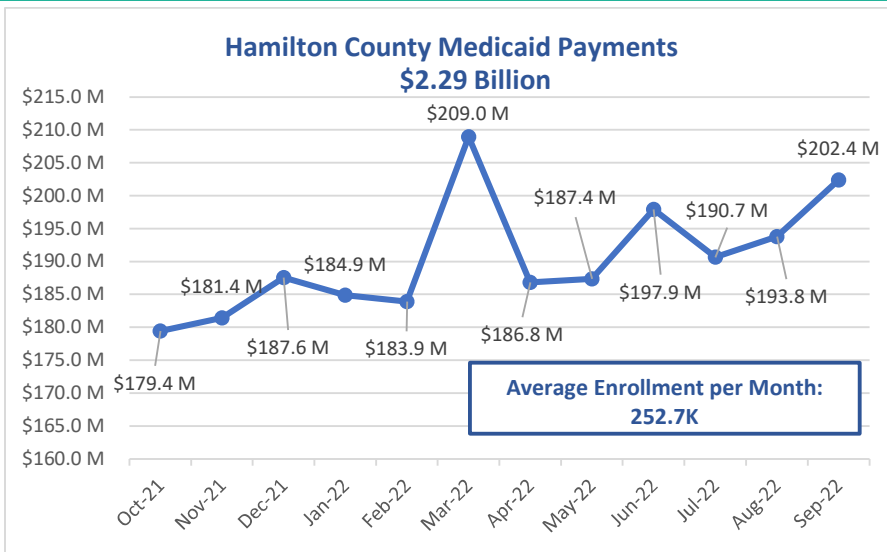
#### Division of Economic Sustainability

Job and Family Services’ Division of Economic Sustainability administers Temporary Assistance to Needy Families (TANF), Supplemental Nutrition Assistance Program (SNAP), Medicaid, and childcare programs. This is funded mostly with federal dollars.

The 2023 Recommended Budget for Economic Sustainability is \$32.3 million.

Key Program Data is presented below for the most recent 12-month period (Oct 2021 – Sept 2022):

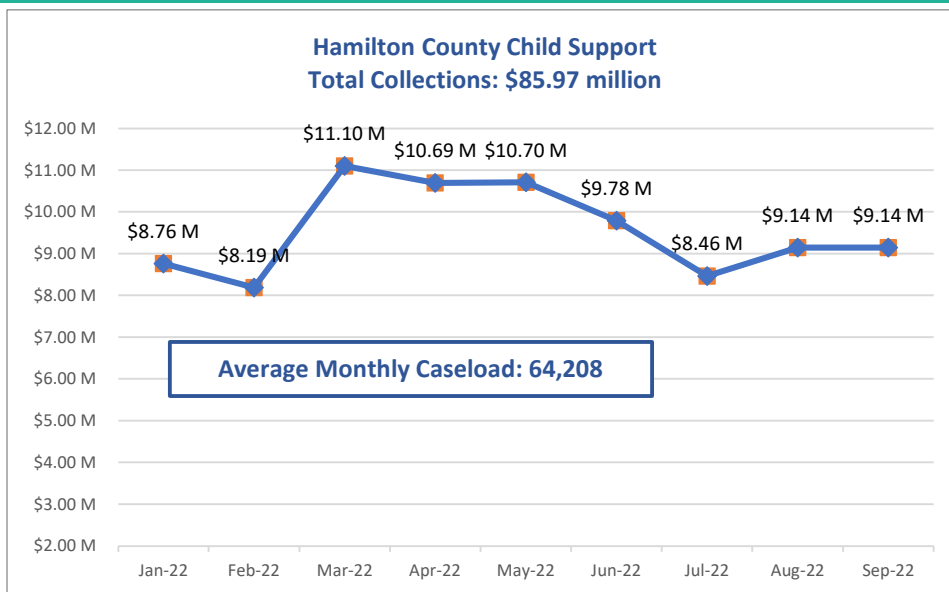




**Child Support**

The Child Support Division provides location, paternity establishment, order establishment and order enforcement services. This is funded with 66% federal and 34% with state and local dollars.

- There are 142 positions included in the 2023 Child Support budget.
- The 2023 Recommended Budget for Child Support is \$16.6 million.



## II. Child and Adult Protective Services

Child and Adult Protective services are mandated programs funded with approximately 36% Federal and 64% local funding.

Children’s Services helps keep children safe from abuse and neglect. The dedicated and well-trained staff help children heal from trauma, stay in school and find stability. Whenever possible, whenever prudent, they help families stay together. Staff work with the courts, schools, and community providers to help strengthen, preserve and empower families.

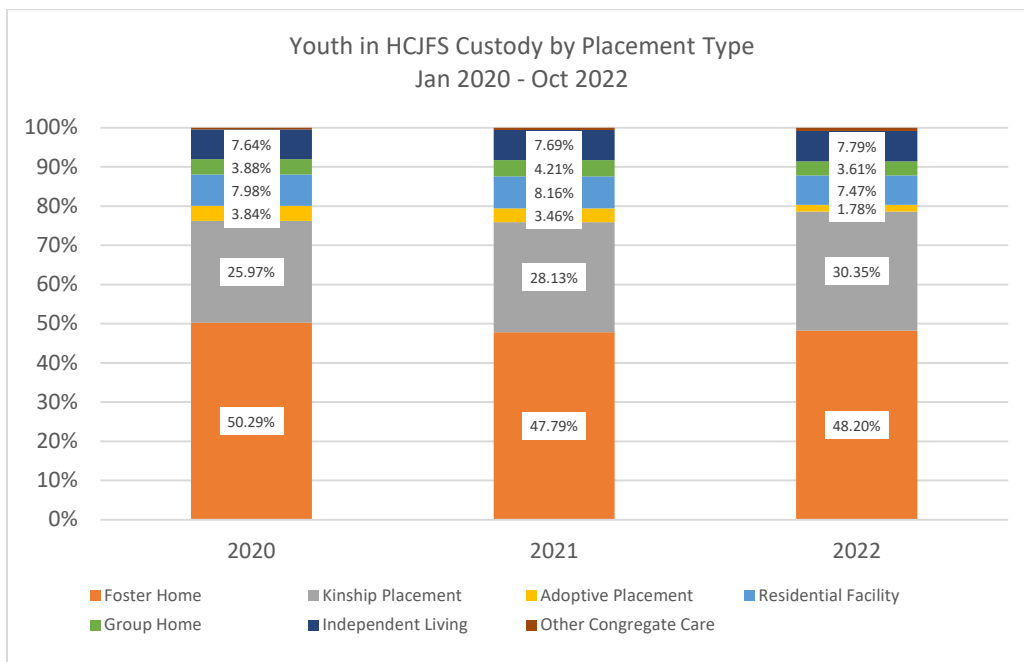
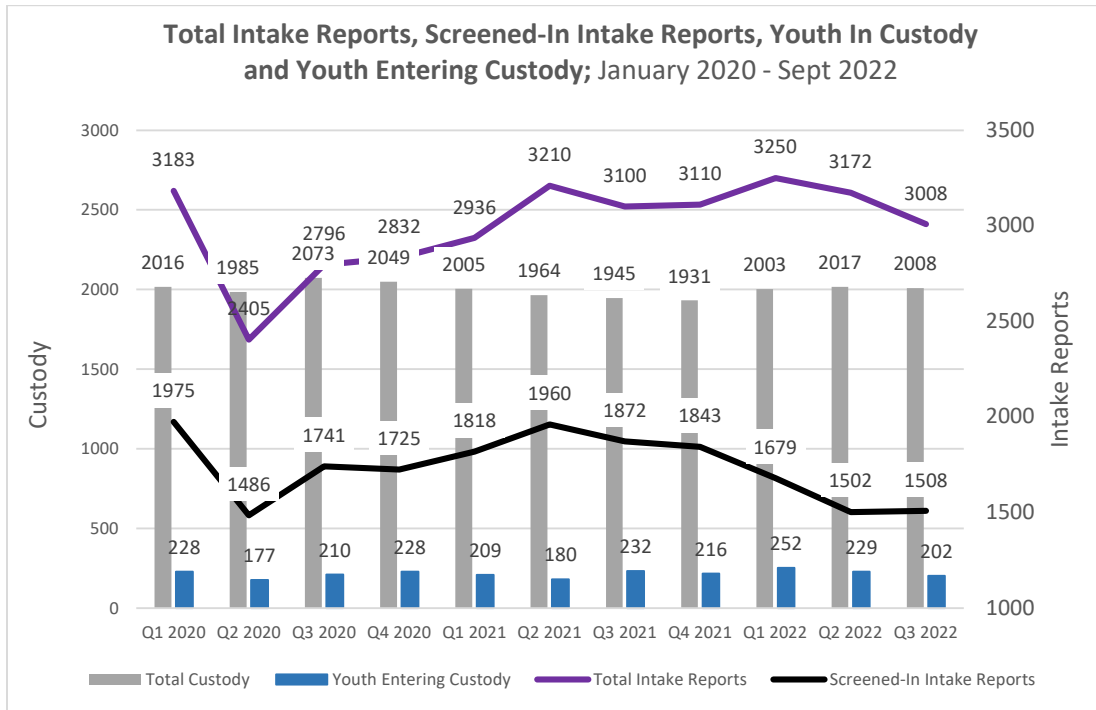
Adult Protective Services (APS) works with Hamilton County’s elderly residents to help keep them safe. Hamilton County’s 24-hour line for reporting elder abuse, neglect (by self or others) and exploitation of Hamilton County residents 60 and older, 513-421-LIFE, is covered by the same staff who take reports of child abuse or neglect on our 241-KIDS line.

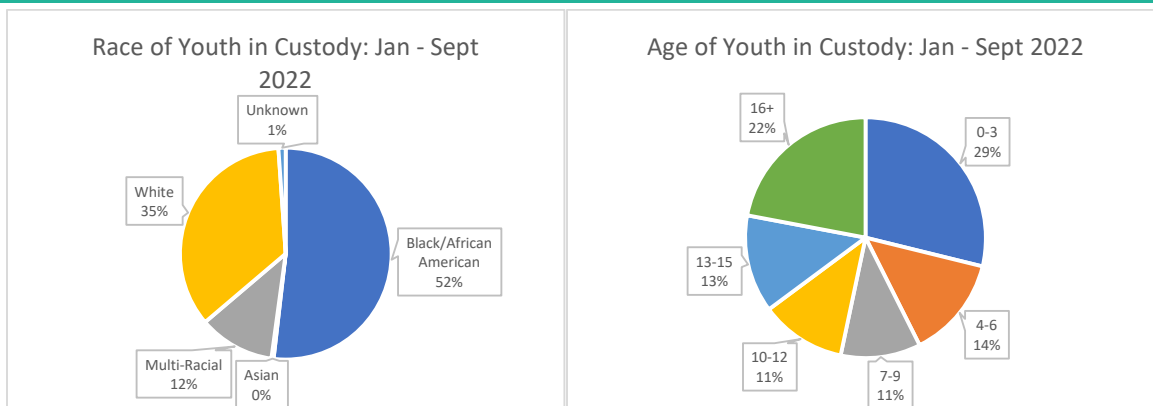
- The 2023 Recommended Budget for the Children Services fund is \$146 million. This includes the projection of a substantial drawdown of fund balance towards proactive community interventions consistent with the 2021-2025 Children’s Services Levy Plan.
- There are 406.5 positions included in the 2023 Children’s Services budget.
- There are nine positions included in the Adult Protective Services (APS) budget of \$781,340.

### Program Data and Trends:

- The number of screened-in reports of child abuse and neglect to the 241-Kids Hotline has decreased, while the total number of reports has remained stable.
  - Screening criteria is continuously monitored and re-evaluated to ensure JFS is only involved in the lives of a family when necessary.
- The number of children in care has remained relatively stable for the last three years.

- The number of youth in JFS custody who are placed with kin has increased (from 25% to 30% since 2020). This can be attributed to both state and local Kinship supports and resources put into place within the last several years, such as the Kinship stipend.





### Key Children’s Services Priorities and Initiatives for 2023:

The 2023 Recommended Budget for JFS includes an array of service enhancements and expansions to support the health and safety of children in the County.

#### Kinship:

- Expanded stipends to support increased utilization of relative caregivers
- Childcare support for kinship families
- Kinship Navigator Program to link relative caregivers to community resources

#### Prevention Services:

- All Families Thrive is a scalable, neighborhood-based collaboration with Cincinnati Children’s Medical Center working toward eliminating child maltreatment for children from birth to three-years-old in Avondale
- Incentives for providers to keep youth in local placements within Hamilton County
- Onsite nursing consultations providing timely medical assessments and advice to caseworkers for children in care

#### H

#### Supports for Older Youth:

- Stipend for emancipated youth to cover housing and living expenses
- Youth employment and mentoring programs for older children in care

#### Community Engagement:

- Pursuing engagement consultant to facilitate community listening sessions to include the voices of lived experts in future program design

#### Workforce Supports / Enhancement:

- New hire and retention bonuses for Children’s Services staff
- Innovative technology supports such as dictation software that improves efficiency and virtual reality headsets that provides new employees realistic training scenarios
- Hired external recruitment firm to support the hiring of key positions

## Workforce Development and Office of Youth

Hamilton County assists residents seeking a job with services provided through OhioMeansJobs (OMJ) which connects job seekers to support in training, education and employment opportunities. Key to the program’s success is the community partnerships and internal resources that help job seekers overcome barriers and work toward financial stability and self-sufficiency.

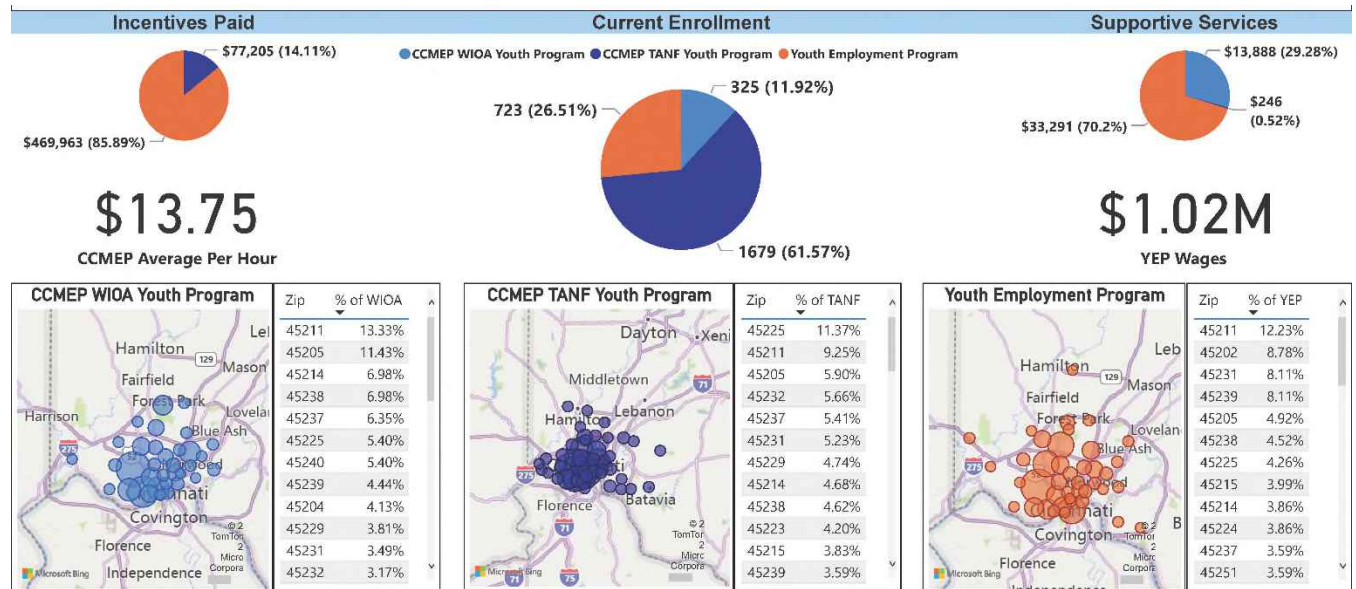
OMJ provides a variety of services to job seekers including free educational workshops, career coaching and job leads. OMJ is able to provide training or transportation to individuals who qualify.

During 2023, The Hamilton County Office of Youth will continue to provide jobs and year-round job readiness training for Hamilton County residents ages 14-21. The Office of Youth assists young people in Hamilton County to find work, explore careers and remove barriers to create a clear path to more education or a career. When participants complete the program, they will have a written training plan to help them continue on the path toward their chosen career.

The Office of Youth is funded through three primary sources including TANF, WIOA, and local dollars. Key program data is referenced in the graphic below.

The 2023 Recommended Budget for Workforce Development is \$18.1 million.

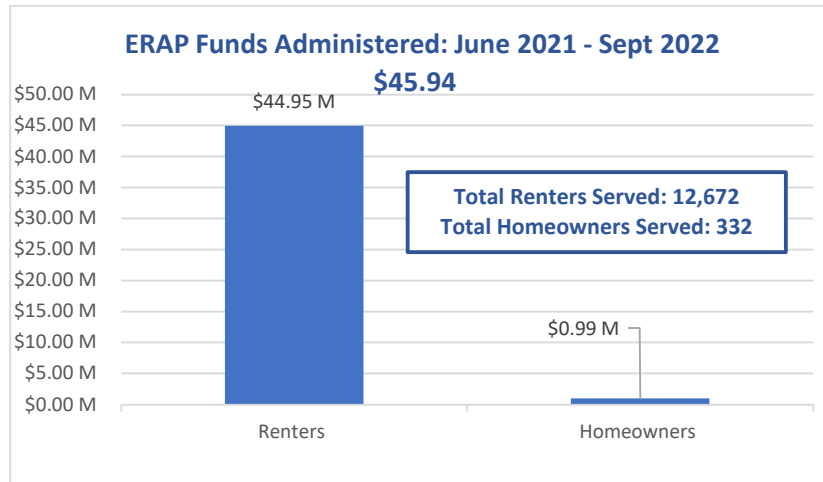
Office of Youth Data:



#### IV. Enhanced Community Outreach and Customer Service

Given the breadth of services it provides, and its level of public interaction, JFS is continually looking for ways to expand its outreach to the community and enhance its level of customer service. The following information details ways in which this will be occurring in the 2023 Recommended Budget.

The Hamilton County Rent and Utility Relief Program has drawn on federal programs including Coronavirus Aid, Relief and Economic Security Act (CARES), ARPA, and Emergency Rental Assistance Program (ERAP) funds to provide rent and utility assistance to County residents. Similar support has been provided to homeowners for mortgage, utilities and overdue property taxes.



*Hamilton County JFS Team helps clients during Relief-A-Thon*

The following priorities are currently in place or will be implemented in 2023 to enhance JFS service delivery:

- Leveraging technology to improve engagement and effective, timely, communication by implementing texting options to the greatest extent possible (in Office of Youth and SNAP/Medicaid Unwinding) to notify clients of service status or changes.
- Development of available online customer service portals in Child Support and Client Services that provide easy access to current case information and the ability to send and receive messages.
- Continued in person availability for Document Drop off, Child Support Payments, Genetic Testing, and Children's Services Visitation and fingerprinting and colocation of these options with the County's satellite office when available.
- Implementing required customer service training for all staff for 2023.
- JFS Director-led community presentations and conversations.
- Development of a community engagement team to support outreach and education about JFS services.
- Roll out of facilitated focus groups to gain insights from lived experts toward the development of future program design.
- CCHMC (Cincinnati Children's Hospital Medical Center) and JFS Leadership joint workgroup focused on improving customer service experience.
- JFS Children's Services team will continue working with Office of Economic Inclusion to stand up the Office of Family Voice. The office will support families involved in the children's services system with dedicated paid staff from the community with lived experience.
- During 2023, JFS will deepen its engagement with grassroots community organizations through the Office of Clients Rights.
- Begin implementation of recommendations from the JFS Equity Plan facilitated by each Assistant Director to improve organizational culture and move toward the culture statement developed by the internal Equity Core Team.
- Renewed accountability for returning phone calls within 48 hours.
- Learning lessons from previous initiatives, JFS will implement a program to assess customer service in the Agency and provide regular and actionable feedback to department leadership and County Administration.
- Implement an assessment of the existing 946-1000 line to identify opportunities to simplify and streamline prompts and outbound messaging.
- Continue measuring and set expectations for speed of answering calls in our call center.
- Continue management observations across all agency call centers to evaluate call quality, professionalism, and caller issue resolution.



## PROTECTING OUR ENVIRONMENT AND PUBLIC INFRASTRUCTURE



Hamilton County is responsible for operation of numerous functions having a direct impact on critical infrastructure in the County and for protecting the natural environment important to ensuring quality of life for residents.

The 2023 Recommended Budget supports:

### **Overseeing the Operation and Capital Improvements Associated With the Metropolitan Sewer District (GF-57)**

Hamilton County is the owner of the County sewer district with MSD responsible for the operation and maintenance of the sewer system. The 2023 Recommended Budget includes \$4.2 million to fund the County's oversight of critical financial and legal aspects of the sewer district.

MSD will continue to invest in sewer system improvements and reduce combined sewer overflows in an effort to improve water quality and comply with the Consent Decree. During Phase 1 of the Consent Decree (2008-2018), MSD reported that investments made in the sewer system eliminated 6 billion gallons of combined sewer overflow. Progress toward improving public health has continued since 2018 with significant investments in sewer system upgrades, new facilities, and improved system operations. In 2023, the County will continue to negotiate Phase 2A of the Consent Decree with the desired outcome of timely and responsible compliance that respects what the County sewer district ratepayers can reasonably afford.

With the input from public agencies and community leaders, the County and MSD will continue the Board-directed Impervious Surface Fee effort to evaluate the potential restructuring of MSD billing to more equitably allocate costs to MSD customers.

### **Maintaining, Repairing and Paving County Roads, Bridges and Sidewalks (RF 002-024, -025, -026)**

The 2023 Recommended Budget provides a total budget for the County Engineer of \$35.8 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 appurtenances, including 180 signalized intersections and the 421 bridges in Hamilton County.

Major projects anticipated by the Engineer in 2023 include:

Project Name	Project Total
2023 Resurfacing	\$4,000,000.00
Mt. Alverno Rd & Pedretti Rd (Mt. Alverno to Delhi)	\$1,618,206.00
Simpson Rd (North Bend to Northern)	\$326,160.00
Sheed, Hanley, Weiss & Gaines	\$1,705,000.00
Clough Pike Landslides	\$1,476,000.00
North Bend Road (Rackacres to Cheviot Corp)	\$1,390,075.00
Loveland Road Bridge (LOV-0751) SW Repairs	\$706,948.00
Galbraith Road (780 Galbraith to East SR 126 On Ramp)	\$1,850,000.00
Shady Lane and Bridgetown Roundabout	\$2,500,000.00
Cliff Road Landslides	\$499,400.00
Beerman Road Bridge Deck Replacement B-0005	\$144,000.00

In 2023, the Engineer will also continue to be heavily involved in planning for the replacement of the Western Hills Viaduct – a project made possible through the acquisition of federal grant funds, SORTA infrastructure funds, and matching dollars committed by the City of Cincinnati and Hamilton County (through a \$5 permissive auto tax).

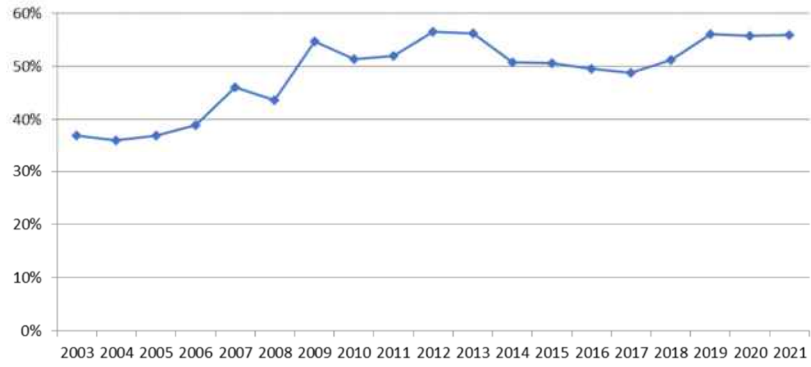
**Supporting Solid Waste Planning, Waste Diversion and Recycling (RF 002-002)**

The 2023 Recommended Budget includes \$4.5 million in restricted funds for the implementation of programs to reduce reliance on landfills through waste reduction, reuse, and recycling programs. Hamilton County continues to exceed state-mandated waste reduction goals and will invest resources to continue this trend. A new addition to solid waste programming is an Impact Grant which provides up to \$100,000 in funding for projects that significantly reduce the waste stream.

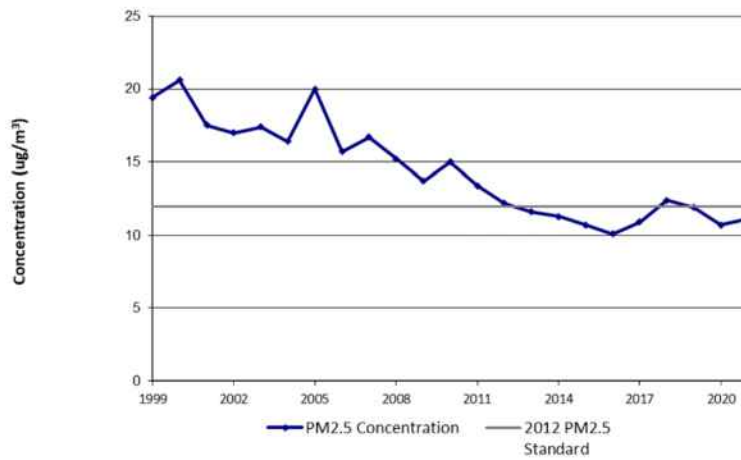
**Minimizing Pollution Through Air Quality Regulation (RF 700-001)**

\$3.4 million is included in the 2023 Recommended Budget for the monitoring of air quality and enforcement of environmental regulations in southwest Ohio. Through the work of this department and all County residents and businesses, air quality in our region has improved as evidenced in the charts below.

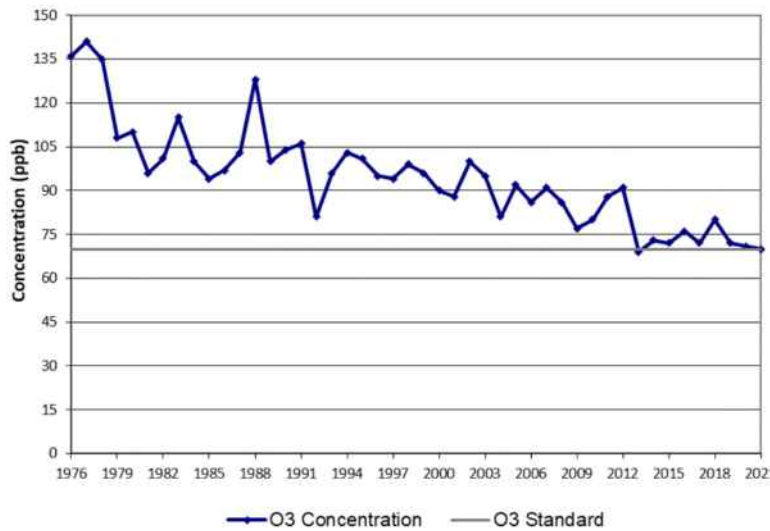
## HAMILTON COUNTY WASTE REDUCTION RATE



## PM2.5 ANNUAL AVERAGE CONCENTRATION VS. STANDARD



## OZONE (O3) 8-HOUR AVERAGE CONCENTRATION VS. STANDARD



### **Implementing Watershed Management Programs (GF-17-Conservation District)**

The 2023 Recommended Budget includes \$315,000 for the Hamilton County Conservation District (District). The District will receive a 75% to 80% match from the Ohio Department of Agriculture on the local appropriations. The local appropriations and state match will support ongoing programs like earthwork permitting, agriculture pollution abatement, conservation education, drainage and erosion consults for residents, and watershed management. In addition, the funding will also support new programs centered around urban sustainable agricultural practices to help address nutrition needs and food deserts in Hamilton County communities. There will also be a renewed focus on watershed management and planning, to make the County eligible for state and federal grants to improve water quality and in-stream habitat in local streams.

### **Managing Storm Sewer and Fire Hydrant Maintenance Programs (RF 002-019, -057, -072)**

Funded through a separate \$8.13 property tax assessment and adjusted for percentage of impervious surface on each parcel, Hamilton County maintains compliance with federal Phase 2 Stormwater regulations in the County. 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. District services include: public education, construction plan review and inspection, pollution prevention and elimination, and storm water mapping.

Additionally, the County applies a \$7.01 per parcel fee to manage stormwater infrastructure and drainage within the unincorporated areas of the County.

Through both shared services in 20 villages and municipalities and charges placed on water bills in the 12 townships, the County maintains approximately 20,000 fire hydrants to ensure effective fire protection.

### **Budget Risks**

As with any budget, the Recommended 2023 Budget contains various risks. Chief among these is the broader economic environment. An economic downturn, in 2023, would likely have several impacts on the County's finances. First is the traditional revenue suppression (sales tax, building permits, occupancy tax, real-estate transfer fees, etc.) that typically comes from decreased economic activity due to recessions. Second, the federal government's chief policy response to economic downturns has historically been interest rate reductions resulting in additional revenue impacts to the County. As such, to the degree the economy experiences softening in 2023, there would likely be a corresponding reduction in County revenues.

Second, presuming the economy continues to experience growth, inflation related to goods and services will continue to drive cost pressures within department operations and, specifically, to capital

projects. Wage pressures, both for bargaining and non-bargaining employees, derived from this inflation and to ensure the attraction and retention of employees will also require attention.

Finally, from an operational perspective, the continued nationwide challenges with retaining an adequate workforce will continue to present challenges to the County – specifically as it looks to ensure that appropriate service levels are maintained in critical areas such as children’s services, 9-1-1, and corrections.

### **Acknowledgements**

In developing the 2023 Recommended Budget, I would first like to thank Assistant Administrator John Bruggen and his staff (Rob Wagner, Lisa Anderson, Cheryl Floyd and Cam Bentley) for their hard work over the past several months, and throughout the year, in overseeing the County’s finances. Thanks also to the County’s leadership team including Holly Christmann, Bridget Doherty, Lisa Webb, Frank Spataro, and Michael Patton.

Thanks, as well, to Theresa Giglio for her continued assistance with everything to make this presentation possible.

I would like to thank the Board of County Commissioners for its guidance during this process as well as each of the independent elected offices for their input and participation. Finally, and as always, thank you to each individual employee of Hamilton County who works, each and every day, to make Hamilton County a better and more vibrant community for present and future generations.

### **Budget Attachments:**

1. General Fund Summary
2. General Fund Department Overviews
3. Restricted Fund Overviews
4. ARPA Plan
5. Capital Plan
6. Levy Calendar
7. Restructure Memo
8. OneOhio Funding Recommendation Memo



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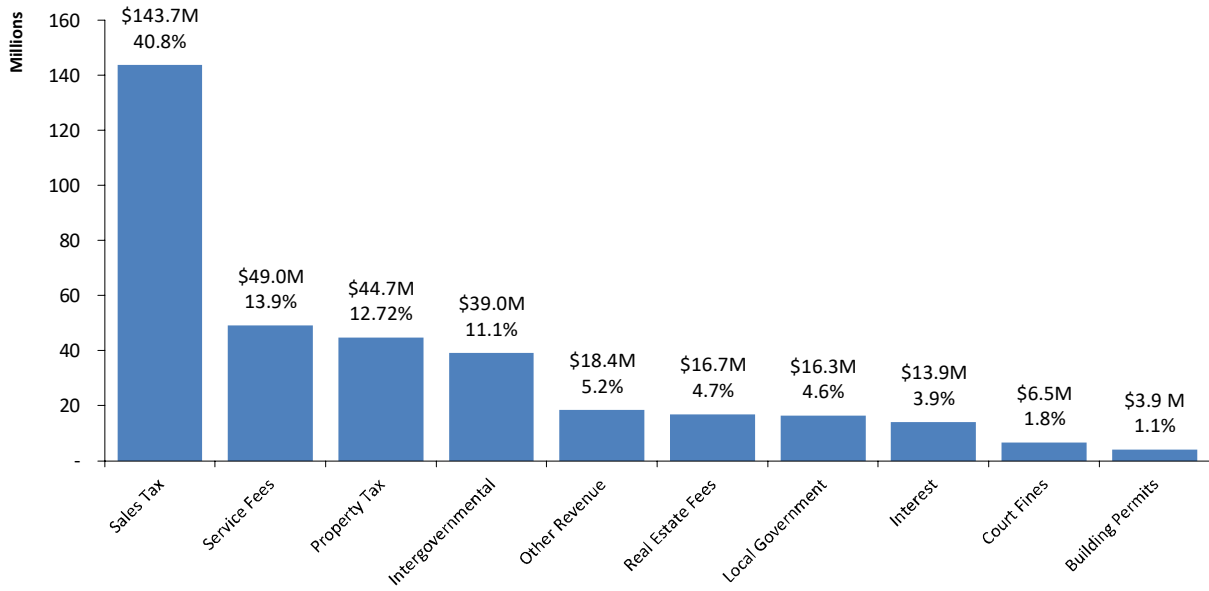
# 2023 General Fund Budget Summaries

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## 2023 Recommended Sources

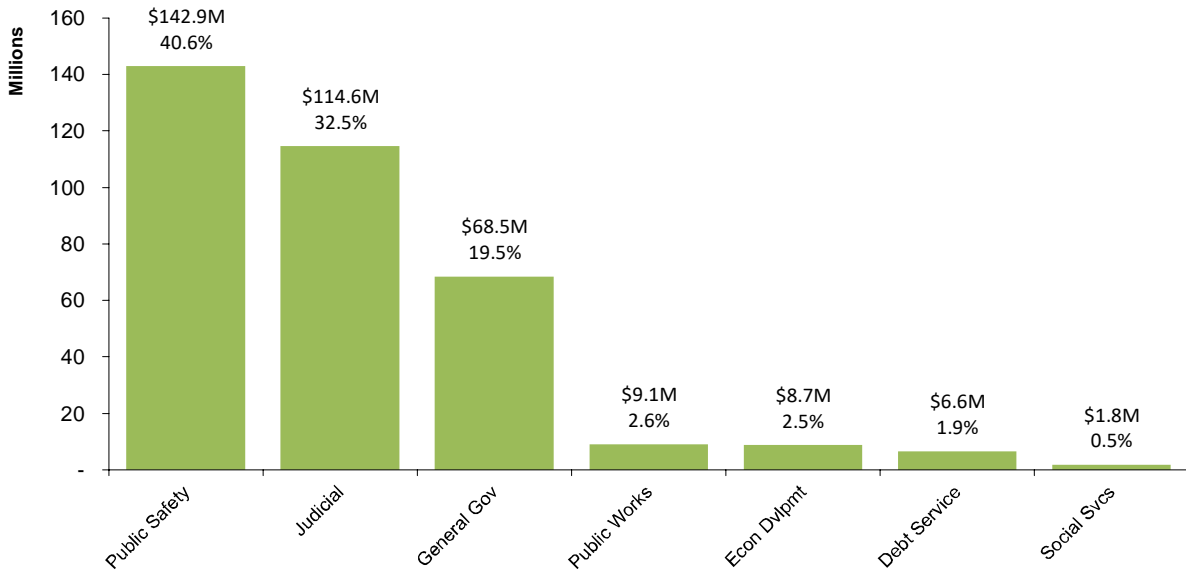
General Fund Total: \$352.2 Million



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

## 2023 Recommended Uses

General Fund Total: \$352.2 Million





## Projected General Fund Reserve

### 2023 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 2022 is at 25.2% as of October projections. The recommended reserve for 2023 falls to 17.4%. The higher budget recommendation in 2023 raises the reserve requirement by \$4.4 million.*

Total 2023 budget expenditures	\$352,210
<b>Reserve requirement: 15% of ongoing expenditures</b>	<b>\$52,831</b>
Reserve balance, 12/31/21 (17.5% of 2021 budget)	\$50,879
Budgeted reserve balance, 12/31/22 (15.1% of 2022 budget)	\$48,879
Projected reserve balance, 12/31/22 (26.9% of 2022 budget)	\$86,747
<b>Recommended reserve balance, 12/31/23 (17.4% of 2023 budget)</b>	<b>\$61,436</b>

#### *Reserve Detail, December 2021-December 2023*

Cash balance, 12/31/2021	\$144,103
LESS: Encumbrances, 12/31/2021	(18,835)
LESS: Board of Elections reserve balance	(9,388)
LESS: Pop-up items/Facility systems	(13,500)
LESS: Reserve for potential litigation/audit expenses	(31,100)
LESS: Reserve for policy priority items	(8,400)
LESS: Reserve for budget stabilization	(12,000)
Reserve balance 12/31/2021	\$50,879
PLUS: 2022 projected revenue	352,607
LESS: 2022 projected expenditures	(329,698)
PLUS: Release of earmarks against 2021 balance (for items in projections)	7,648
Projected reserve balance 12/31/2022	\$81,436
PLUS: 2023 recommended revenue	352,210
LESS: 2023 recommended expenditures	(352,210)
LESS: Reserve for real estate acquisition	(10,000)
LESS: Reserve for regional safety complex project	(10,000)
Recommended reserve balance 12/31/2023	\$61,436

## Revenue by Department - General Fund

### Administrator's Recommended Budget

Department	2021 Actuals	2022 Budget	2023 Projected	2023 Admin Recommend
Auditor	233,850,354	217,672,620	239,127,064	234,171,770
Board of Elections	401,286	1,636,500	2,037,716	637,500
Clerk of Courts	9,283,078	9,867,548	8,883,571	9,378,323
Commissioners & County Admin	128,191	46,500	51,059	58,000
Communications Center	115,421	156,000	85,000	-
Contracts and Subsidies	-	-	-	80,000
Coroner	1,093,499	1,345,500	1,345,500	1,044,500
County Facilities	645,645	120,084	225,537	1,034,304
Court of Domestic Relations	207,876	190,000	190,000	226,000
Debt Service	52,500	50,000	90,000	50,000
Economic Development	269,188	245,420	218,836	243,552
Juvenile Court	2,947,465	4,622,000	5,481,993	9,692,000
Metropolitan Sewer District	3,225,520	4,117,000	4,117,484	4,199,841
Municipal Court	143,287	143,837	122,731	143,837
Non-Departmentals	32,588,273	7,502,160	7,895,997	8,113,591
Planning and Development	3,268,766	3,473,430	4,807,303	4,700,000
Probate Court	1,851,669	1,670,000	1,670,000	1,895,000
Probation	725,582	3,076,356	3,170,753	2,904,414
Prosecutor	2,458,967	2,412,960	2,503,720	2,568,235
Public Defender	20,601,867	25,843,353	24,241,170	25,889,678
Recorder	4,426,972	7,350,000	7,083,644	7,350,000
Sheriff	18,797,162	21,232,000	23,961,982	20,003,000
Treasurer	12,125,003	9,773,231	15,085,900	17,576,000
Veterans Service Commission	156,554	210,000	210,000	250,000
<b>Total</b>	<b>\$349,364,124</b>	<b>\$322,756,499</b>	<b>\$352,606,960</b>	<b>\$352,209,546</b>

## Expenditures by Department - General Fund

### Administrator's Recommended Budget

Department	2021 Actuals	2022 Budget	2022 Projected	2023 Admin Recommend
Auditor	1,964,721	2,124,433	2,073,357	2,256,114
Board of Elections	8,489,711	10,008,837	11,014,723	8,960,413
Clerk of Courts	12,076,527	12,302,190	11,974,328	12,675,803
Commissioners & County Admin	5,027,145	6,754,687	6,750,625	8,108,758
Communications Center	11,175,149	12,021,926	11,979,916	13,525,000
Contracts and Subsidies	8,672,014	8,702,457	8,802,457	11,391,646
Coroner	6,529,853	7,554,269	7,554,268	8,382,896
County Facilities	16,084,214	21,348,626	21,623,420	25,786,381
Court of Appeals	55,885	251,744	155,045	112,070
Court of Common Pleas	10,500,034	12,508,050	11,625,126	13,573,618
Court of Domestic Relations	3,880,059	4,244,792	4,241,116	4,509,489
Court Reporters	2,681,796	2,849,333	2,522,189	3,184,064
Debt Service	6,286,769	6,050,000	6,044,403	6,550,000
Economic Development	4,513,670	10,629,055	10,629,055	8,732,440
Juvenile Court	20,901,957	22,627,654	23,928,872	29,152,430
Metropolitan Sewer District	3,207,672	4,117,484	4,117,484	4,199,841
Municipal Court	6,631,251	6,865,156	6,761,612	7,213,381
Non-Departmentals	27,892,788	13,083,860	21,339,012	13,094,918
Planning and Development	3,867,165	3,469,899	3,331,671	4,069,572
Probate Court	3,623,399	4,023,483	4,103,144	4,470,224
Probation	10,175,005	12,834,878	12,927,925	13,160,297
Prosecutor	15,546,582	16,191,656	16,280,499	19,047,892
Public Defender	21,948,798	24,339,102	23,645,799	26,567,190
Recorder	1,229,899	5,214,358	5,189,091	5,613,020
Sheriff	88,285,909	92,174,963	88,725,301	95,437,945
Treasurer	1,029,872	1,349,202	1,349,201	1,325,159
Veterans Service Commission	930,691	1,114,344	1,008,457	1,108,979
<b>Total</b>	<b>\$303,208,535</b>	<b>\$324,756,438</b>	<b>\$329,698,097</b>	<b>\$352,209,540</b>

## Employees by Department - General Fund

### Administrator's Recommended Budget

Department	2021 Budgeted Employees	2022 Budgeted Employees	2023 Adm Rec'd Employees	Variance 2022-23
Auditor	17.70	17.40	17.80	0.40
Board of Elections	44.40	44.40	44.40	-
Clerk of Courts	177.00	176.80	169.51	(7.29)
Commissioners & County Admin	52.76	58.75	61.20	2.45
Communications Center	6.33	6.33	-	(6.33)
Contracts and Subsidies	-	-	8.00	8.00
Coroner	61.00	64.00	62.70	(1.30)
County Facilities	84.50	90.50	96.50	6.00
Court of Appeals	-	1.00	-	(1.00)
Court of Common Pleas	79.75	83.75	86.75	3.00
Court of Domestic Relations	48.80	48.80	49.40	0.60
Court Reporters	38.00	34.75	35.50	0.75
Juvenile Court	249.69	252.64	252.64	-
Metropolitan Sewer District	2.65	1.65	1.65	-
Municipal Court	95.50	98.50	96.00	(2.50)
Non-Departmentals	3.90	3.90	4.90	1.00
Planning and Development	40.20	44.95	46.30	1.35
Probate Court	39.41	41.30	44.00	2.70
Probation	141.05	132.00	133.20	1.20
Prosecutor	165.58	167.82	169.81	1.99
Public Defender	154.00	162.00	175.00	13.00
Recorder	19.00	20.00	22.00	2.00
Sheriff	845.66	876.00	884.00	8.00
Treasurer	5.50	10.00	9.20	(0.80)
Veterans Service Commission	11.15	11.15	11.15	-
<b>Total</b>	<b>2,383.53</b>	<b>2,448.39</b>	<b>2,481.61</b>	<b>33.22</b>

## *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. 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 ensure balance of the County’s budget. As such, it is not unusual for the 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 2023 with relatively minor, model-driven imbalances in the years 2027-2028.

The Five-Year Plan also recognizes a projected surplus in FY 2022 driven by strong revenue growth. As detailed earlier in this transmittal, to the degree this surplus is confirmed following year-end close, the Administration will facilitate a discussion with the Board on whether to continue to utilize these resources to address major capital needs or to assess other alternatives.

The tables below detail major expenditure and revenue drivers over the planning period. Major expense drivers will continue to be related to compensation, health care and contractual services.

The County’s Second Quarter Revenue/Expense report projected a modest surplus in County operations for 2022. Since that time, on the back of strong revenue performance in Sales Tax and Interest Earnings, the County’s Five-Year Plan projects a surplus of \$22 million. As detailed in the 2023 Recommended Budget, the Administration is proposing allocating this resource toward additional earmarks for the Regional Safety Complex and Capital/Real Estate.

### **EXPENSE DRIVERS, 2024-2028**

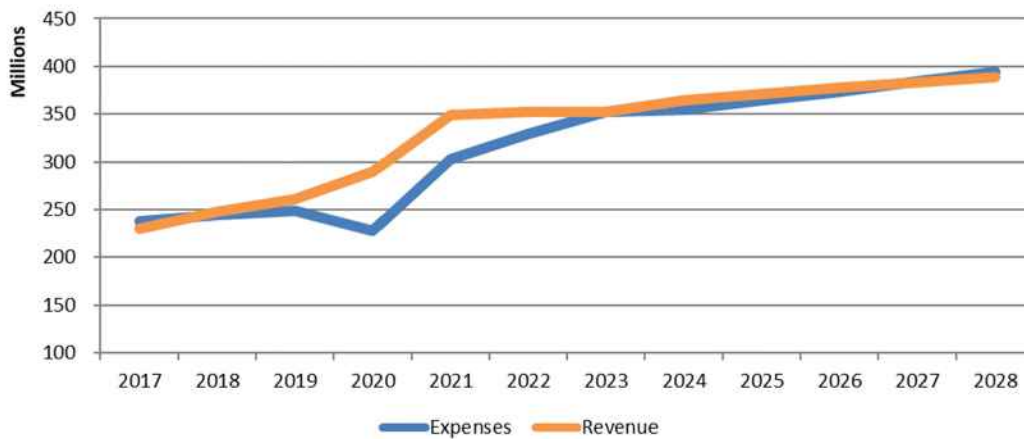
Expense Area	2024	2025	2026	2027	2028
<b>Compensation</b>	2.6%	2.6%	2.6%	2.6%	2.6%
<b>Healthcare</b>	4.0%	5.0%	5.0%	5.0%	5.0%
<b>Contracts</b>	1.4%	1.4%	1.4%	1.4%	1.4%
<b>Utilities</b>	1.1%	1.1%	1.1%	1.1%	1.1%
<b>Repair &amp; Maintenance</b>	0.7%	6.1%	1.1%	1.1%	1.1%
<b>Insurance (Liability)</b>	5.0%	5.0%	5.0%	5.0%	5.0%
<b>Other Expenses</b>	-18.6%	0.9%	0.9%	0.9%	0.9%
<b>Capital Outlay</b>	1.9%	1.9%	1.9%	1.9%	1.9%
<b>Transfers</b>	4.9%	5.0%	5.1%	5.2%	5.3%

### REVENUE DRIVERS, 2024-2028

Revenue Area	2024	2025	2026	2027	2028
Sales Tax	2.5%	2.0%	2.5%	2.0%	2.5%
Property Tax	4.0%	0.5%	0.5%	0.5%	0.5%
Public Defender Reimbursement	5.0%	5.0%	5.0%	5.0%	5.0%
Transfer/Recording Fees	1.6%	1.6%	1.6%	1.6%	1.6%
Local Government Fund	1.5%	1.5%	1.5%	1.5%	1.5%
Court Fees/Fines	1.0%	1.0%	1.0%	1.0%	1.0%
Interest Earnings	20.0%	2.0%	2.0%	-10.0%	-10.0%
Other Service Fees	3.0%	3.0%	3.0%	3.0%	3.0%
Sheriff Patrol Reimbursements	2.5%	2.5%	2.5%	2.5%	2.5%
Other Intergovernmental	2.8%	0.5%	-5.8%	0.6%	0.6%
Indirect Cost Plan	2.0%	2.0%	2.0%	2.0%	2.0%
Auditor/Treasurer Fees	3.0%	3.0%	3.0%	3.0%	3.0%
Casino Tax	7.0%	0.5%	0.5%	0.5%	0.5%
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%
All Other Revenue	2.0%	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. 2022 projection show moderating revenues and growing expenses tightening the surpluses of 2020-21.

### EXPENSES & REVENUES, 2017-2028



## 2023 Revenues

The 2023 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 2023 will continue to be performance of sales tax which now comprises 40% of the County's general revenue stream. The 2023 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 2022 continued to be driven by strong sales tax growth, though that growth rate fell markedly during the year. It also became clear that the growth is driven in part by growing inflation, which brings its own economic challenges on the expense side of our projections. We continue to employ a cautious approach to sales tax, assuming growth of 0.6% in 2023.

## 2023 Expenditures

In 2023, 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 73% of budgeted expenditures. General Government services comprise 19.5% of budgeted expenditures with public works and economic development making up a total of just over 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, 2023-2028**  
 2023 Administrator's Recommended Budget  
*(in thousands)*

	2024	2025	2026	2027	2028	2017 Actual	2018 Actual	2019 Actual	2020 Actual
<b>EXPENSES</b>									
<i>by Category</i>									
Compensation	2.6%	2.6%	2.6%	2.6%	2.6%	147,957	151,339	156,927	129,073
Healthcare	4.0%	5.0%	5.0%	5.0%	5.0%	22,585	23,623	26,523	29,361
Contracts	1.4%	1.4%	1.4%	1.4%	1.4%	27,599	28,909	26,967	27,048
Utilities	1.1%	1.1%	1.1%	1.1%	1.1%	4,887	5,039	4,937	4,677
Repair & Maint	0.7%	6.1%	1.1%	1.1%	1.1%	3,542	2,917	3,377	3,631
Insurance (Liab.)	5.0%	5.0%	5.0%	5.0%	5.0%	372	340	397	438
Other Expenses	-18.6%	0.9%	0.9%	0.9%	0.9%	11,534	11,086	11,035	11,244
Capital Outlay	1.9%	1.9%	1.9%	1.9%	1.9%	1,273	1,510	1,428	619
Transfers	4.9%	5.0%	5.1%	5.2%	5.3%	18,016	19,115	16,914	21,551
<b>TOTAL</b>						<b>237,766</b>	<b>243,877</b>	<b>248,505</b>	<b>227,643</b>
<b>EXPENSES</b>									
<i>by Function</i>									
Public Safety	2.8%	2.9%	2.9%	2.9%	2.9%	104,276	108,338	108,552	88,371
Judicial	2.3%	2.5%	2.5%	2.5%	2.5%	77,674	79,853	85,553	82,731
General Gov't	-8.1%	2.6%	1.9%	1.9%	1.9%	37,939	37,264	37,874	40,326
Public Works	2.0%	2.1%	2.1%	2.1%	2.1%	7,807	7,169	6,568	6,387
Economic Dev	0.9%	0.9%	0.9%	0.9%	0.9%	1,809	2,427	2,133	2,104
Debt Service	9.9%	9.9%	9.9%	9.9%	10.0%	6,448	7,091	6,214	6,246
Social Services	2.1%	2.1%	2.1%	2.2%	2.2%	1,814	1,735	1,611	1,478
<b>TOTAL</b>						<b>237,766</b>	<b>243,877</b>	<b>248,505</b>	<b>227,643</b>
<b>REVENUE</b>									
Sales Tax	2.5%	2.0%	2.5%	2.0%	2.5%	80,474	78,639	83,111	105,431
Property Tax	4.0%	0.5%	0.5%	0.5%	0.5%	36,961	39,309	38,913	39,843
Public Def Reimb	5.0%	5.0%	5.0%	5.0%	5.0%	7,876	9,250	11,731	14,442
Trans/Recording Fees	1.6%	1.6%	1.6%	1.6%	1.6%	15,721	15,815	19,617	21,389
Local Govt Fund	1.5%	1.5%	1.5%	1.5%	1.5%	11,794	12,362	12,895	12,873
Court Fees/Fines	1.0%	1.0%	1.0%	1.0%	1.0%	13,910	13,522	14,101	11,073
Interest Earnings	20.0%	2.0%	2.0%	-10.0%	-10.0%	7,519	13,682	17,344	14,994
Other Service Fees	3.0%	3.0%	3.0%	3.0%	3.0%	10,535	11,541	11,523	8,754
Sheriff Patrol Reimb	2.5%	2.5%	2.5%	2.5%	2.5%	7,645	9,138	11,993	11,584
Other Intergovernmt'l	2.8%	0.5%	-5.8%	0.6%	0.6%	10,058	17,331	6,131	16,208
Indirect Cost Plan	2.0%	2.0%	2.0%	2.0%	2.0%	4,297	5,278	5,153	6,866
Aud/Treas Fees	3.0%	3.0%	3.0%	3.0%	3.0%	6,219	6,506	6,792	7,115
Casino Tax	7.0%	0.5%	0.5%	0.5%	0.5%	4,715	4,858	4,981	3,892
Rollback/Homestead	-0.5%	-0.5%	-0.5%	-0.5%	-0.5%	4,228	4,391	4,375	4,397
Bldg/Planning Fees	1.5%	1.5%	1.5%	1.5%	1.5%	3,142	2,515	3,525	3,087
All Other Revenue	2.0%	0.0%	0.0%	0.0%	0.0%	4,768	3,316	8,439	7,847
<b>TOTAL</b>						<b>229,863</b>	<b>247,453</b>	<b>260,624</b>	<b>289,796</b>
<b>SURPLUS/(GAP)</b>						<b>(7,902)</b>	<b>3,575</b>	<b>12,119</b>	<b>62,152</b>



**Five Year Financial Plan, 2023-2028**  
 2023 Administrator's Recommended Budget  
 (in thousands)

2021 Actual	2022 Projected	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
168,794	178,470	197,274	202,347	207,550	212,889	218,365	223,984
30,376	29,036	28,382	29,517	30,993	32,542	34,170	35,878
33,523	38,131	44,150	44,768	45,395	46,030	46,674	47,328
5,030	5,878	6,785	6,859	6,933	7,007	7,083	7,160
4,049	7,664	9,137	9,202	9,766	9,874	9,983	10,093
536	552	563	591	621	652	684	719
12,168	29,927	34,411	28,006	28,266	28,529	28,794	29,062
1,096	1,922	2,256	2,299	2,343	2,387	2,433	2,480
47,637	38,118	29,252	30,680	32,208	33,845	35,600	37,483
<b>303,209</b>	<b>329,698</b>	<b>352,210</b>	<b>354,268</b>	<b>364,073</b>	<b>373,755</b>	<b>383,787</b>	<b>394,186</b>
126,547	129,485	142,859	146,847	151,105	155,506	160,055	164,759
92,475	101,885	114,619	117,308	120,183	123,141	126,184	129,316
64,005	71,682	68,515	62,945	64,591	65,809	67,058	68,339
7,842	8,245	9,104	9,289	9,482	9,680	9,883	10,090
4,514	10,629	8,732	8,809	8,887	8,966	9,046	9,127
6,287	6,044	6,550	7,201	7,916	8,703	9,569	10,521
1,539	1,727	1,831	1,869	1,909	1,950	1,992	2,035
<b>303,209</b>	<b>329,698</b>	<b>352,210</b>	<b>354,268</b>	<b>364,073</b>	<b>373,755</b>	<b>383,787</b>	<b>394,186</b>
138,752	142,900	143,723	147,316	150,262	154,019	157,099	161,027
44,762	45,231	44,730	46,518	46,751	46,984	47,219	47,456
20,317	24,152	25,472	26,745	28,082	29,487	30,961	32,509
23,775	21,794	16,725	16,989	17,259	17,534	17,814	18,101
14,566	15,480	16,300	16,545	16,793	17,045	17,300	17,560
11,785	13,708	13,928	14,068	14,208	14,350	14,494	14,639
8,335	11,185	13,881	16,657	16,990	17,330	15,597	14,038
9,201	12,091	12,908	13,292	13,687	14,094	14,513	14,945
11,004	12,144	12,670	12,987	13,311	13,644	13,985	14,335
10,519	18,128	12,188	12,530	12,598	11,867	11,936	12,007
6,999	7,350	7,962	8,121	8,283	8,449	8,618	8,790
7,404	7,693	7,322	7,542	7,768	8,001	8,241	8,488
5,538	5,750	5,300	5,671	5,699	5,728	5,756	5,785
4,895	4,881	5,055	5,030	5,005	4,980	4,955	4,930
3,269	4,807	4,700	4,771	4,842	4,915	4,988	5,063
28,243	5,312	9,345	9,532	9,532	9,532	9,532	9,532
<b>349,364</b>	<b>352,606</b>	<b>352,210</b>	<b>364,313</b>	<b>371,072</b>	<b>377,958</b>	<b>383,011</b>	<b>389,204</b>
<b>46,156</b>	<b>22,908</b>	<b>0</b>	<b>10,045</b>	<b>6,998</b>	<b>4,203</b>	<b>(776)</b>	<b>(4,983)</b>



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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.

### **FUNCTION: Debt Service**

<i>Department</i>	<i>Dept No.</i>
Debt Service .....	51

### **FUNCTION: Economic & Community Development**

<i>Department</i>	<i>Dept No.</i>
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### **FUNCTION: General Government**

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Board of Elections .....	24
Commissioners & County Administration.....	2
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Contracts & Subsidies: Central Information Technology.....	17
Contracts & Subsidies: Cinti Area Geographic Information System.....	17
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Contracts & Subsidies: Re-Entry Subsidy .....	17
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### **FUNCTION: Judicial**

<i>Department</i>	<i>Dept No.</i>
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<i>Department</i>	<i>Dept No.</i>
Contracts and Subsidies: JFS/Levy Subsidies .....	17
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**Dept 02 Commissioners & County Administration**

**Sources** Auction Proceeds, Master Bid Service Contract, and Seasingood Foundation

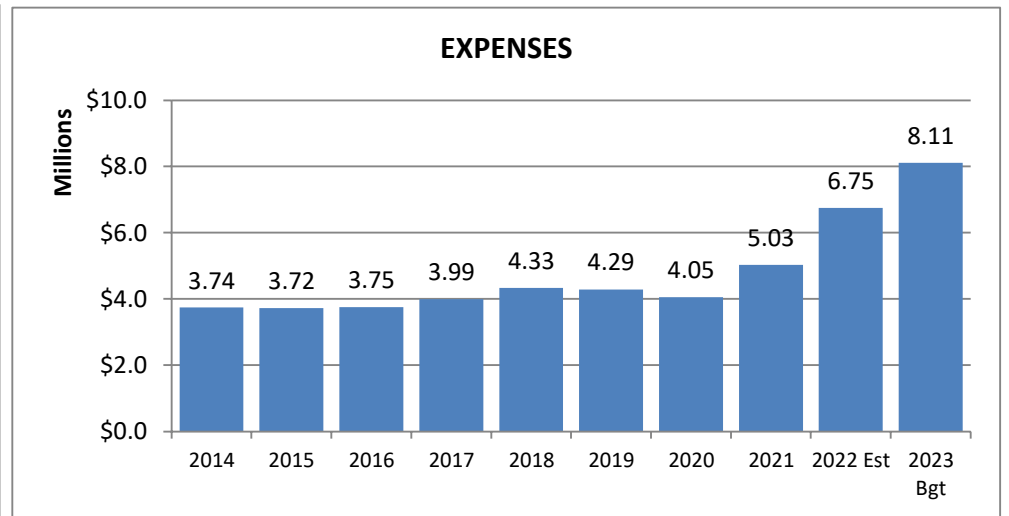
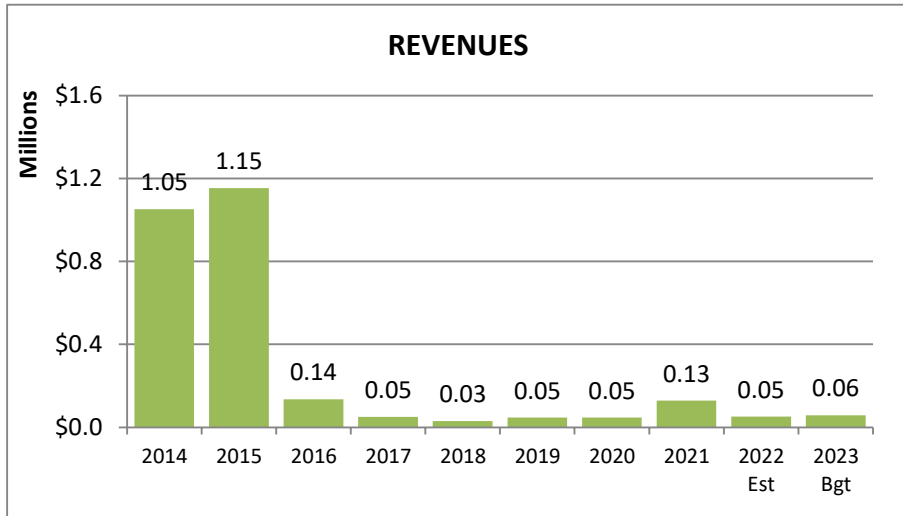
**Uses** The Board of County Commissioners (BOCC) lead, listen to its citizens and elected officials, compromise, and develop a consensus on priority issues to improve the county. County Administration is an extension of the county commissioners to assist in expediting the goals and objectives of the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

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>1,051,201</b>	<b>1,152,596</b>	<b>135,017</b>	<b>49,520</b>	<b>30,708</b>	<b>46,228</b>	<b>46,427</b>	<b>128,191</b>	<b>51,059</b>	<b>58,000</b>
<i>Service Fees</i>	991,463	1,108,340	102,968	3,850	4,001	6,068	2,000	4,500	-	4,500
<i>Auction Proceeds</i>	59,738	44,256	32,048	45,671	26,707	40,160	44,427	123,691	51,059	53,500
<b>Expenses (by category)</b>	<b>3,743,219</b>	<b>3,722,247</b>	<b>3,749,225</b>	<b>3,992,188</b>	<b>4,329,098</b>	<b>4,285,504</b>	<b>4,052,426</b>	<b>5,027,145</b>	<b>6,750,625</b>	<b>8,108,758</b>
<i>Personnel</i>	3,167,274	3,186,238	3,184,272	3,484,987	3,818,264	3,847,338	3,719,178	4,272,815	5,118,759	5,916,028
<i>Other Expenditures</i>	575,946	528,393	540,352	507,201	510,834	434,271	333,248	753,834	1,610,866	2,192,730
<i>Capital Outlay</i>	-	7,617	24,601	-	-	3,895	-	496	21,000	-
<b>Expenses (by area)</b>	<b>3,743,219</b>	<b>3,722,247</b>	<b>3,749,225</b>	<b>3,992,188</b>	<b>4,329,098</b>	<b>4,285,504</b>	<b>4,052,426</b>	<b>5,027,145</b>	<b>6,750,625</b>	<b>8,108,758</b>
<i>Commission/Admin</i>	1,239,079	1,285,329	1,298,817	1,345,124	1,533,877	1,606,244	1,507,481	2,160,605	2,486,938	3,032,152
<i>Budget</i>	315,950	334,358	322,377	404,207	372,411	340,597	333,639	403,542	509,466	555,628
<i>Purchasing</i>	266,639	292,795	319,925	324,727	327,035	361,502	356,722	324,013	359,866	494,504
<i>Human Resources</i>	1,921,551	1,809,765	1,808,105	1,918,131	2,095,774	1,977,161	1,854,584	2,138,985	3,394,355	4,026,474
<b>Employees</b>	<b>40.59</b>	<b>41.47</b>	<b>43.95</b>	<b>45.05</b>	<b>48.15</b>	<b>46.80</b>	<b>52.01</b>	<b>52.76</b>	<b>58.75</b>	<b>61.20</b>

**2023 BUDGET** Positions to be added for 2023 are a Small Business Utilization Coordinator, Social Media Coordinator, Budget Analyst, and Fiscal Officer. Overall position counts are only up net 2.45 due to allocating positions to other areas of the County. Other contributing factors for increased personnel cost are market rate adjustments and worker's comp charges now budgeted in the department for the general fund. Non-personnel expenditures are increasing due to arbitration fees, tuition reimbursement, collective bargaining counsel, and overall programming related to employee engagement, onboarding, recruiting, and staff development.

Dept **02 Commissioners & County Administration**



**PRIOR YEARS** For 2022, Human Resources added four new positions in the JFS section, which is reimbursed by the County's Indirect Cost Plan. Commission/Admin added 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.

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.

GENERAL FUND BUDGET SUMMARIES: 2023

**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 Alloy, The Port, REDI Cincinnati, and the OKI Regional Council of Governments, as well as grants for site readiness and community revitalization with County jurisdictions.

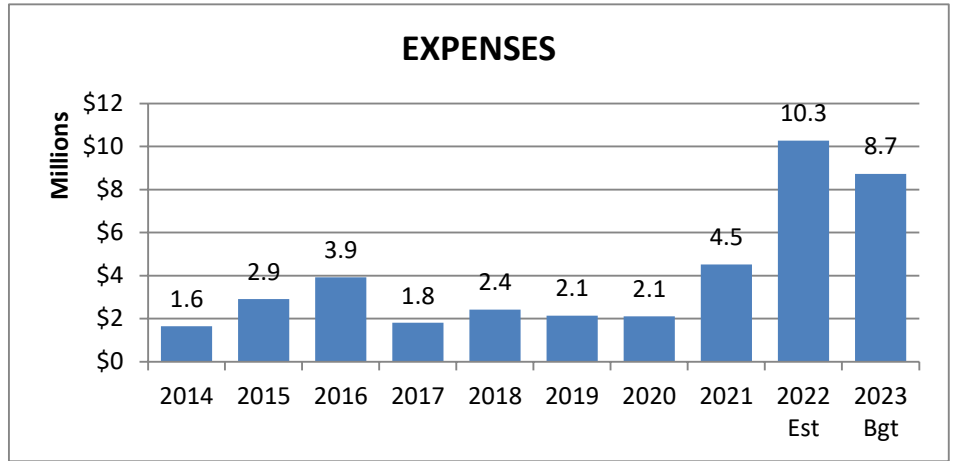
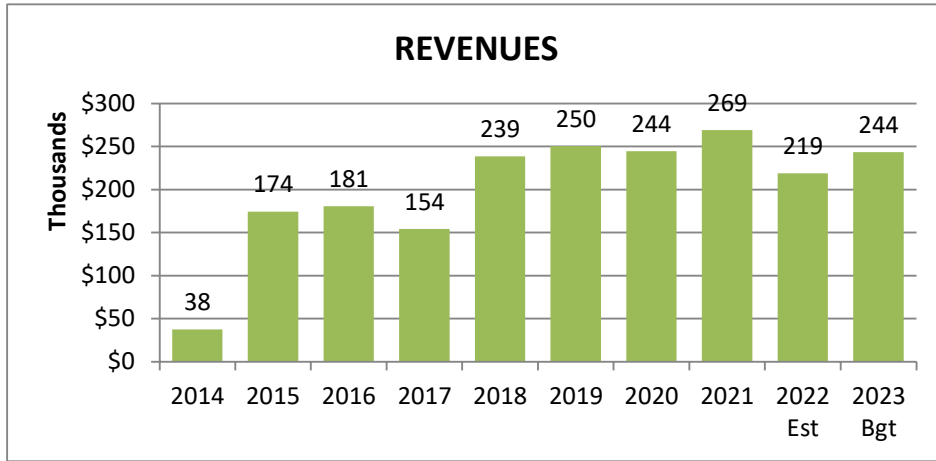
**ORC** Section 307.07 - Office of economic development, ORC 307.64 - Appropriating moneys from tax levies for economic development

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>37,648</b>	<b>174,355</b>	<b>180,728</b>	<b>154,325</b>	<b>238,558</b>	<b>250,493</b>	<b>244,466</b>	<b>269,188</b>	<b>218,836</b>	<b>243,552</b>
<i>Intergovernmental</i>	37,648	174,355	180,728	154,325	238,558	250,493	244,466	269,188	218,836	243,552
<b>Expenses (by Category)</b>	<b>1,641,195</b>	<b>2,907,604</b>	<b>3,919,188</b>	<b>1,808,720</b>	<b>2,426,809</b>	<b>2,132,763</b>	<b>2,104,006</b>	<b>4,513,670</b>	<b>10,629,055</b>	<b>8,732,440</b>
<i>Personnel</i>	36,271	31,636	-	-	-	-	-	-	-	-
<i>Non-Personnel</i>	1,604,924	2,875,968	3,919,188	1,778,720	2,126,809	2,132,763	2,104,006	4,513,670	10,629,055	8,732,440
<i>Transfers</i>	-	-	-	30,000	300,000	-	-	-	-	-
<b>Expenses (by Area)</b>	<b>1,641,195</b>	<b>2,907,604</b>	<b>3,919,188</b>	<b>1,808,720</b>	<b>2,426,809</b>	<b>2,132,763</b>	<b>2,104,006</b>	<b>4,513,670</b>	<b>10,279,055</b>	<b>8,732,440</b>
<i>Community Programs</i>	-	-	-	-	-	-	-	338,904	5,900,000	4,305,000
<i>The Port</i>	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
<i>Alloy</i>	653,000	703,000	703,000	550,546	839,806	905,872	764,500	855,000	1,058,000	1,101,000
<i>OKI</i>	111,542	265,492	266,188	266,507	267,002	268,561	269,506	269,766	271,055	276,440
<i>REDI Cincinnati</i>	135,000	200,000	250,000	250,000	250,000	200,000	160,000	250,000	250,000	250,000
<i>Other Programs</i>	41,653	39,112	-	41,667	370,000	58,330	-	-	-	-
<b>Employees</b>	<b>0.75</b>	<b>0.65</b>	-	-	-	-	-	-	-	-

**BACKGROUND** The County’s economic development strategy includes the use of three primary organizations: Alloy, The Port, and REDI. Each of these organizations provides a specific purpose related to economic development: Alloy 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 to address a scarcity of sites suitable for larger developments.



Dept **04 Economic Development**



**2023 BUDGET** The 2023 budget solidifies the expanded role the County is serving in economic development and community partnerships. It continues funding for Alloy, REDI, The Port, and site readiness. In addition, the community revitalization grant and community impact grant programs are recommended to continue. Finally, with staffing and planning now complete, the County will launch the Office of Small Business. The Office of Small Business, which will serve as the front door for small businesses, will leverage existing Alloy resources, lead implementation of small business-related County efforts, and partner with existing organizations offering additional services and resources.

**PRIOR YEARS** 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 built upon these efforts to improve partnerships with communities through the addition of \$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. In addition, the 2022 budget included \$1.5 million for a large event grant and \$100,000 for an office of small business that is administered by Alloy.

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. 2022 revenue is lower due the MSD pre-paying their portion of OKI dues in 2021.

GENERAL FUND BUDGET SUMMARIES: 2023

**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.

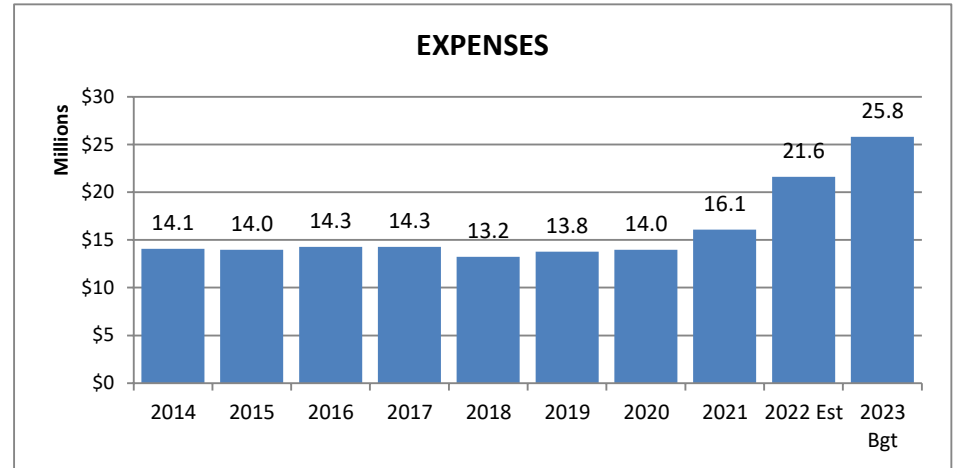
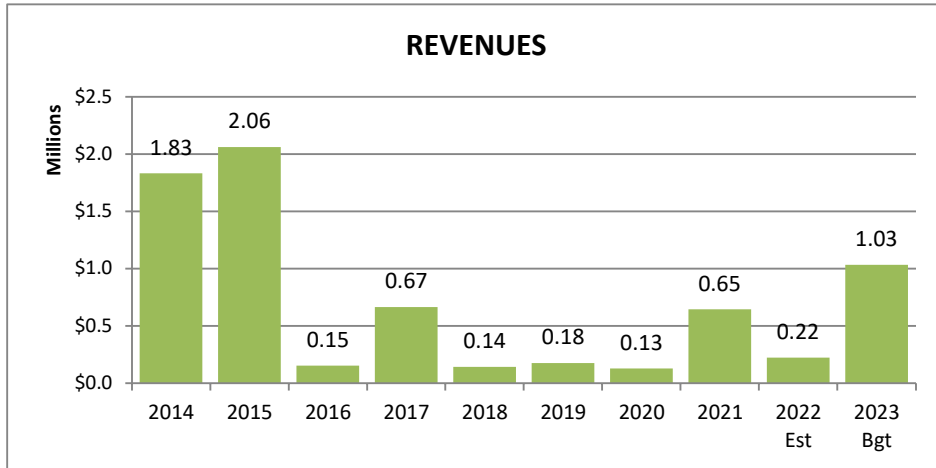
**ORC** Chapter 307, Section 307.02 Methods for providing county facilities.

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>1,832,491</b>	<b>2,061,022</b>	<b>153,926</b>	<b>665,395</b>	<b>140,984</b>	<b>175,953</b>	<b>127,968</b>	<b>645,645</b>	<b>222,117</b>	<b>1,034,304</b>
<i>Rent</i>	224,044	161,705	115,449	116,421	115,688	123,783	117,800	122,971	118,000	120,684
<i>Intergovernmental</i>	-	-	-	-	-	-	-	-	-	800,000
<i>Sale of Real Estate</i>	-	-	-	-	-	-	-	506,137	-	-
<i>Reimbursements</i>	1,608,446	1,899,317	38,477	548,975	25,295	52,169	10,168	16,537	104,117	113,621
<b>Expenses (by category)</b>	<b>14,069,463</b>	<b>13,985,333</b>	<b>14,279,607</b>	<b>14,287,775</b>	<b>13,242,684</b>	<b>13,761,092</b>	<b>13,955,741</b>	<b>16,084,214</b>	<b>21,623,420</b>	<b>25,786,381</b>
<i>Personnel</i>	4,527,034	4,720,202	4,838,776	5,064,277	5,265,426	5,555,322	5,827,865	6,611,864	7,200,588	8,343,728
<i>Non-Personnel</i>	8,314,140	7,569,456	7,793,208	8,682,910	7,962,610	8,170,860	8,127,876	9,424,031	14,266,533	16,996,153
<i>Capital</i>	23,733	13,092	123	40,588	14,648	34,911	-	48,319	156,300	446,500
<i>Transfers</i>	1,204,556	1,682,583	1,647,500	500,000	-	-	-	-	-	-
<b>Expenses (by area)</b>	<b>14,069,463</b>	<b>13,985,333</b>	<b>14,279,607</b>	<b>14,287,775</b>	<b>13,242,684</b>	<b>13,761,092</b>	<b>13,955,741</b>	<b>16,084,214</b>	<b>21,623,420</b>	<b>25,786,381</b>
<i>Plant Mgmt</i>	10,686,877	12,334,212	10,631,614	11,609,351	11,174,968	11,687,796	11,608,880	13,119,918	16,047,622	19,017,981
<i>Capital Projects</i>	380,091	450,282	2,420,224	1,305,834	745,088	736,981	977,297	1,318,800	3,816,114	4,446,402
<i>Administration</i>	2,638,482	1,132,729	1,201,432	1,316,655	1,273,874	1,294,651	1,290,397	1,515,270	1,566,369	1,975,793
<i>Property Mgmt</i>	364,014	68,110	26,337	55,936	48,754	41,664	79,167	130,226	193,314	346,206
<b>Employees</b>	<b>68.50</b>	<b>70.50</b>	<b>69.50</b>	<b>69.50</b>	<b>69.50</b>	<b>75.50</b>	<b>81.50</b>	<b>84.50</b>	<b>90.50</b>	<b>96.50</b>

**2023 BUDGET** The 2023 Facilities budget request includes five new positions: a project manager; maintenance trainer/manager; painter, plasterer, and carpenter to address maintenance at the Justice Center; and a maintenance worker for the new EMA warehouse/satellite office space. The total cost of the new personnel is \$530K. Personnel costs also increase for market rate salary adjustments (from 2022) of \$254K and bargaining unit adjustments of \$115K. Leases increase for the cost of the new OSU Extension offices (+\$130K), and the new EMA/satellite space (\$330K + \$400K in operating costs, to be reimbursed via federal funds). Utility costs are estimated at an increase of \$108K. Contractuals increases (+\$585K) include new service needs at the Northside warehouse, the Justice Center lobbies and the 911/EMA Center. Supplies/material cost increases (+868K) reflect actual/estimated inflation through 2023, as well as projects for painting the interior of the Justice Center, replacement of Justice Center windows and locks, and maintenance of EMA sirens.

GENERAL FUND BUDGET SUMMARIES: 2023

Dept **06 County Facilities**



**2023 BUDGET** (*continued*) Capital maintenance projects in the 2023 budget include electrical hazard mitigation at 800 Broadway and the Justice Center, and Justice Center cell door, sally port, and skywalk repairs.

**PRIOR YEARS** The 2022 budget included \$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.

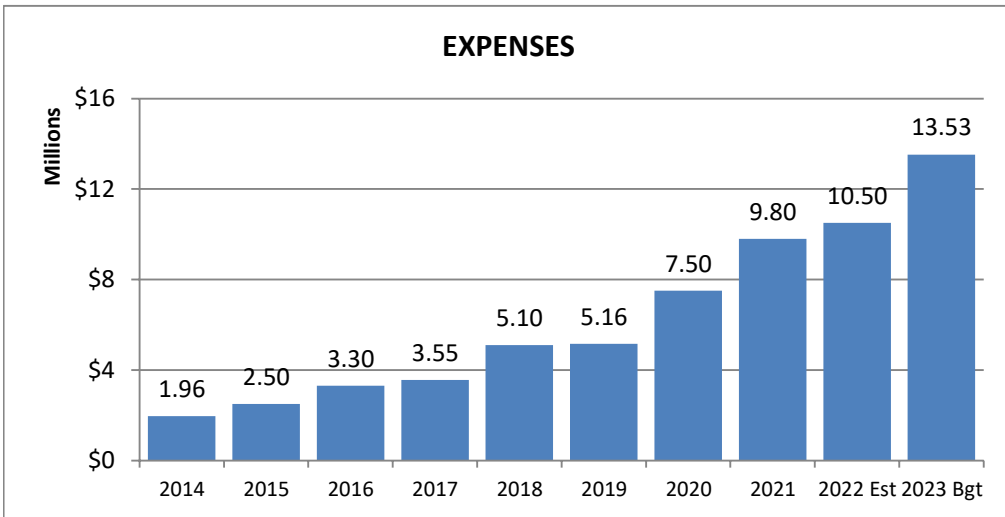
Dept **07 Communications Center**

Sources None

Uses General fund subsidy for the 911 Emergency Call Center.

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
911 Center Subsidy	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	13,525,000



Dept **07 Communications Center**

**BACKGROUND** The general fund side of the Communications Center has been made up of telecommunications and the 911 call center subsidy. With the 2023 budget, the telecommunication section has been realigned under County Administration, leaving the 911 subsidy as the only general fund presence of the department.

**2023 BUDGET** The Communications Center general fund subsidy is \$13.5M for 2023. Subsidy increases are mostly driven by market rate salaries in order to retain and attract employee, maintenance contracts and furniture for the new 911/EMA Center.

**PRIOR YEARS** The 911 center subsidy has grown over the past three years due to the detail rate going down. In 2019, the BOCC reduced municipalities' detail rates to fund the call center operations and instead supplemented operations via sales tax. This has allowed municipalities to spend their budgets on other public safety needs and with the detail rate lower, has made it appealing for other communities to join Hamilton County's call center. The detail rate has been set at \$5 since 2021.

**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, retirement payouts, judgments and claims, and capital project costs.

**ORC** Chapter 117.10 - Annual audit; Chapter 305.14 – Outside legal counsel

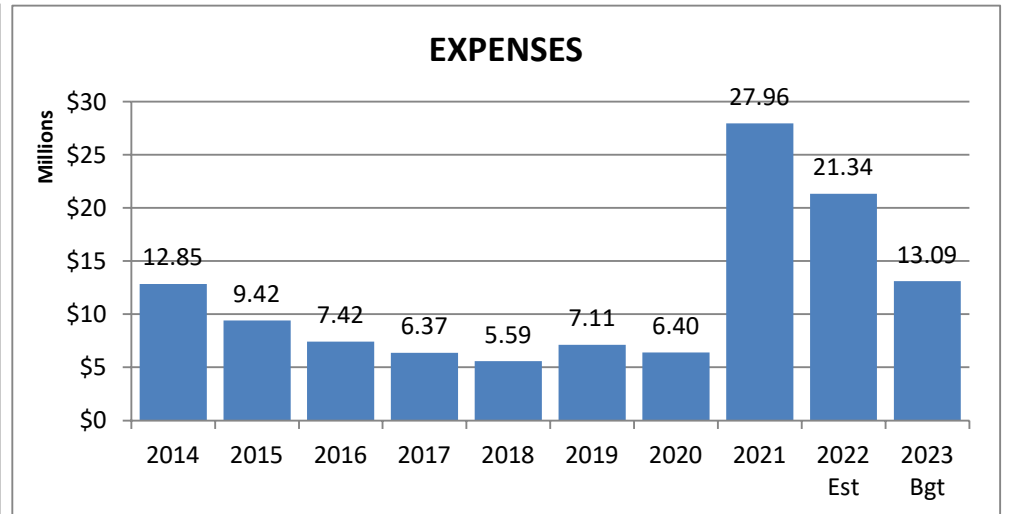
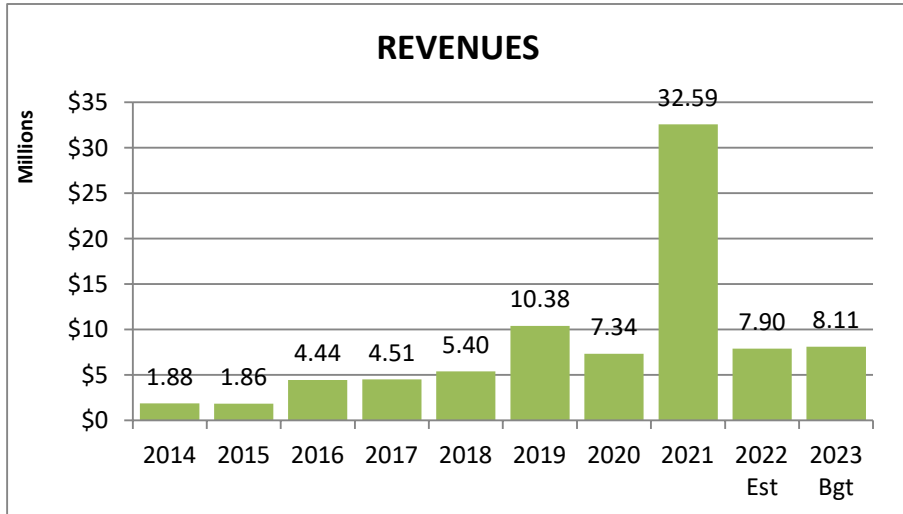
	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>1,882,004</b>	<b>1,860,726</b>	<b>4,444,399</b>	<b>4,510,387</b>	<b>5,402,721</b>	<b>10,384,254</b>	<b>7,343,548</b>	<b>32,588,273</b>	<b>7,895,997</b>	<b>8,113,591</b>
<i>Indirect Cost Plan</i>	1,610,881	1,536,073	4,222,344	4,296,827	5,277,866	5,153,080	6,880,353	6,999,174	7,350,142	7,961,591
<i>Unclaimed Inheritance</i>	214,741	120,381	220,105	212,160	122,255	22,604	309,369	242,599	431,487	150,000
<i>Other Revenue</i>	56,382	204,272	1,950	1,400	2,600	5,208,570	153,826	25,346,500	114,368	2,000
<b>Expenses (by category)</b>	<b>12,846,937</b>	<b>9,418,481</b>	<b>7,424,816</b>	<b>6,365,795</b>	<b>5,587,264</b>	<b>7,107,383</b>	<b>6,401,023</b>	<b>27,955,513</b>	<b>21,339,012</b>	<b>13,094,918</b>
<i>Personnel</i>	2,536,264	2,137,482	2,750,529	1,473,814	1,179,892	1,960,130	1,756,096	2,583,405	2,073,071	1,876,933
<i>Other Expenditures</i>	3,081,453	2,607,420	2,697,581	2,525,905	2,266,348	2,674,155	2,281,638	2,762,946	5,747,940	10,217,985
<i>Capital Outlay</i>	-	6,000	162,715	-	334,927	-	-	-	-	-
<i>Operating Transfers</i>	7,229,219	4,667,580	1,813,990	2,366,075	1,806,098	2,473,098	2,363,288	22,609,162	13,518,000	1,000,000
<b>Expenses (by area)</b>	<b>12,846,937</b>	<b>9,418,481</b>	<b>7,424,816</b>	<b>6,365,795</b>	<b>5,587,264</b>	<b>7,107,383</b>	<b>6,401,023</b>	<b>27,955,513</b>	<b>21,339,012</b>	<b>13,094,918</b>
<i>Non-Departmentals</i>	12,846,937	9,418,481	7,424,816	6,365,795	5,587,264	7,107,383	6,401,023	27,955,513	21,339,012	13,094,918
<b>Employees</b>	<b>3.00</b>	<b>3.05</b>	<b>3.05</b>	<b>2.90</b>	<b>2.90</b>	<b>2.90</b>	<b>3.90</b>	<b>3.90</b>	<b>3.90</b>	<b>4.90</b>

**2023 BUDGET** Positions have increased by one with Risk Management needing a Safety Specialist as capacity has increased for training, safety inspections, audits, emergency plans and drills. Non-personnel expenses increases are mainly driven by the capital project appropriations. The appropriations may not be fully spent but are necessary to have in place as estimates are still being determined.

**PRIOR YEARS** 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 2023 budget does set aside funding for some capital projects).

For 2022, Non-Departmentals expense estimate increased due to capital project funding (\$3.9M). Revenues are slightly higher due to the Indirect Cost Plan collections. Risk Management expenses increased due to campus security contracts and insurance costs.

Dept **16 Non-Departmentals**



**PRIOR YEARS** *(continued)* 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 is offset by the transfer in from the American Rescue Plan in the same year. In 2022, transfers include an advance to the Banks 3C project, among other projects.

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.

GENERAL FUND BUDGET SUMMARIES: 2023

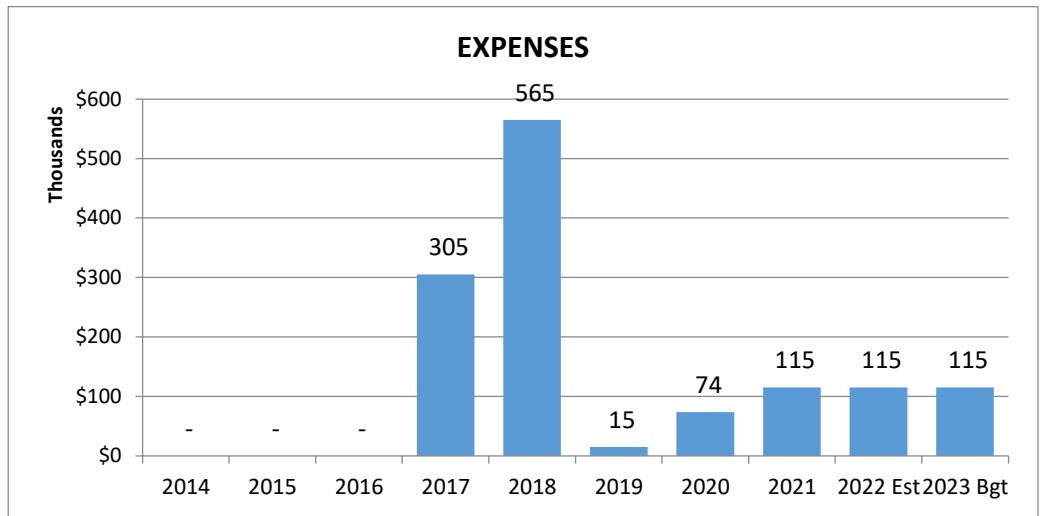
**Dept 17 Contracts & Subsidies: Addiction Response Coalition**

**Sources** None

**Uses** The Hamilton County Addiction Response Coalition is a group of community members, leaders, advocates and experts dedicated to ending the opiate epidemic in our community. The Coalition functions within six areas of expertise: Prevention, Treatment, Harm Reduction, Law Enforcement, Faith Community, and Business Community.

**ORC** Hamilton County Commssioners approved the creation of the coalition in May 2015.

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Subsidy</b>	-	-	-	305,000	565,000	15,000	73,750	115,000	115,000	115,000





GENERAL FUND BUDGET SUMMARIES: 2023

Dept **17 Contracts & Subsidies: Addiction Response Coalition**

**2023 BUDGET** This \$115,000 subsidy provides direct support for the Hamilton County Heroin 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.

**PRIOR YEARS** 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.

GENERAL FUND BUDGET SUMMARIES: 2023

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

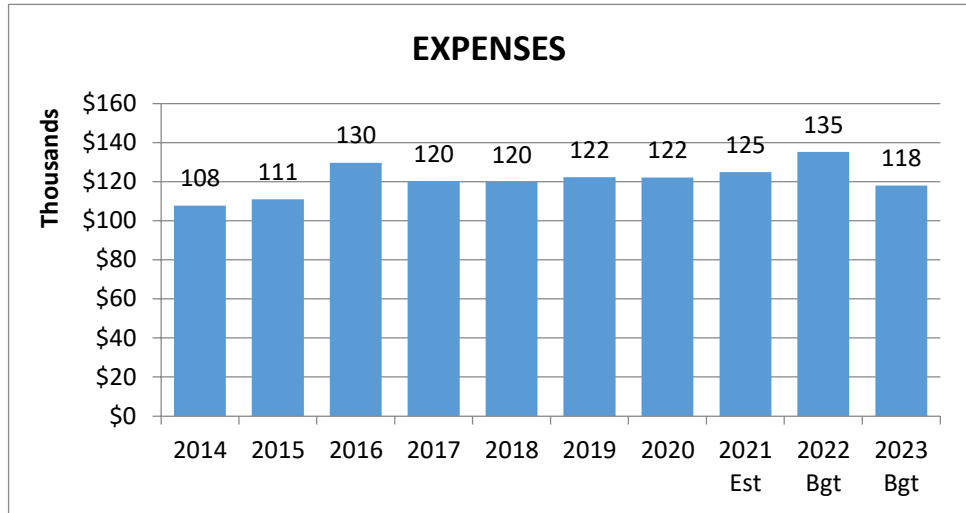
**Sources** None

**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

	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Bgt	2023 Bgt
<b>Expenses</b>	107,800	111,010	129,753	120,287	119,785	122,280	122,162	125,001	135,200	118,106

**Employees** *CAGIS staff are employees of the City of Cincinnati.*



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

**BACKGROUND** 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 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.

**2023 BUDGET** The 2023 budget does not contain funding for capital--due to available reserves at the agency level--resulting in a decrease from the 2022 budget.

**PRIOR YEARS** The 2022 budget increased 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.

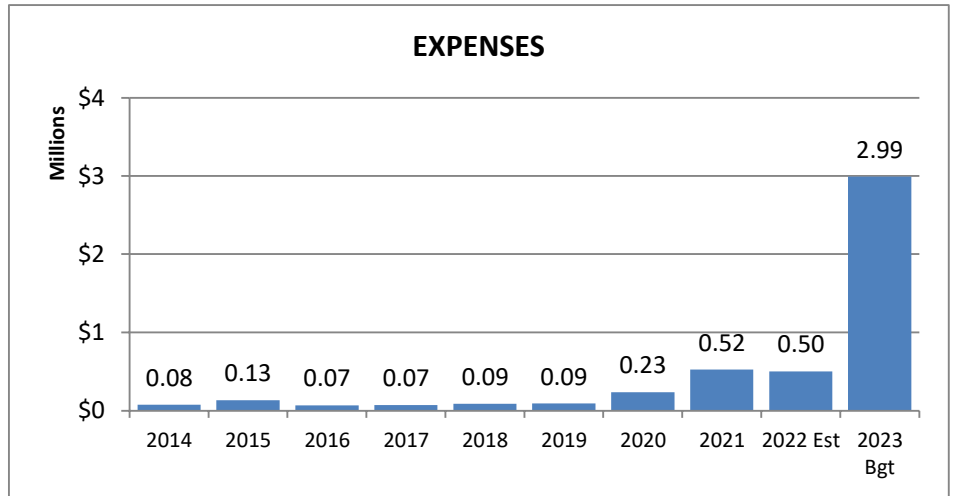
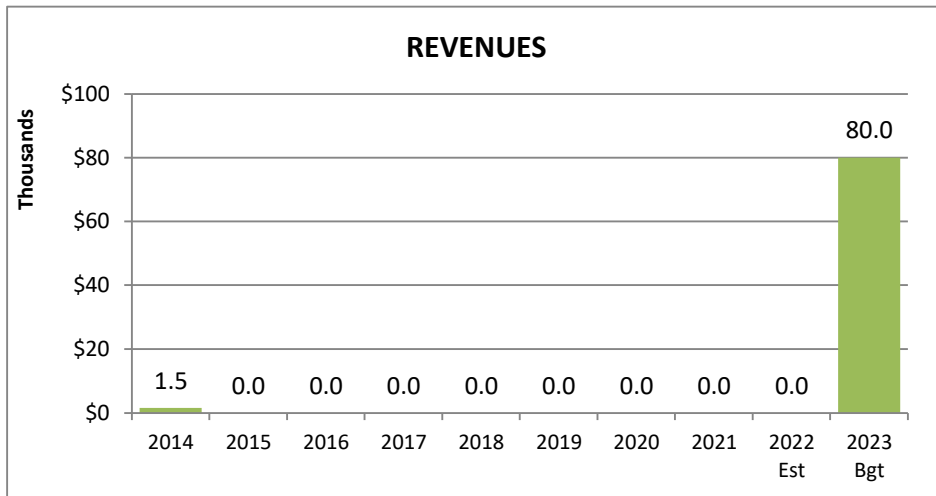
**Dept 17 Contracts and Subsidies: Central Information Technology (IT)**

**Sources** Central IT 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** 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. Central IT staff provide services that include phone system support, fiber optic cabling and network switch support.

**ORC** Section 307.01 - County buildings, offices, equipment.

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>1,500</b>	-	-	-	-	-	-	-	-	<b>80,000</b>
Service Fees	-	-	-	-	-	-	-	-	-	80,000
Other Revenue	1,500	-	-	-	-	-	-	-	-	-
<b>Expenses (by category)</b>	<b>76,781</b>	<b>131,945</b>	<b>65,808</b>	<b>69,181</b>	<b>88,304</b>	<b>91,477</b>	<b>233,068</b>	<b>523,825</b>	<b>502,000</b>	<b>2,991,259</b>
Personnel	-	-	-	-	-	-	-	-	-	924,439
Other Expenditures	76,781	93,115	65,808	69,181	70,661	73,084	204,117	523,825	377,000	2,066,820
Capital Outlay	-	38,830	-	-	17,643	18,393	28,952	-	125,000	-
<b>Expenses (by area)</b>	<i>There is only one budgetary division in this department.</i>									
<b>Employees</b>	-	-	-	-	-	-	-	-	-	<b>8.00</b>



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

**BACKGROUND** 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.

**2023 BUDGET** For 2023 the Telecommunications division that was housed under the supervision of the Communication Center is now under County Administration in Contracts and Subsidies. This is a logistical move that has been long sought after to begin the development of a central information technology division. This addition will bring a staff of eight positions to this department for 2023. Non-personnel expenses include \$1.1M for the telephone system, \$250K for Office 365, and \$500K for maintenance contracts and security software.

**PRIOR YEARS** The 2022 estimates include the replacement of the 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.

GENERAL FUND BUDGET SUMMARIES: 2023

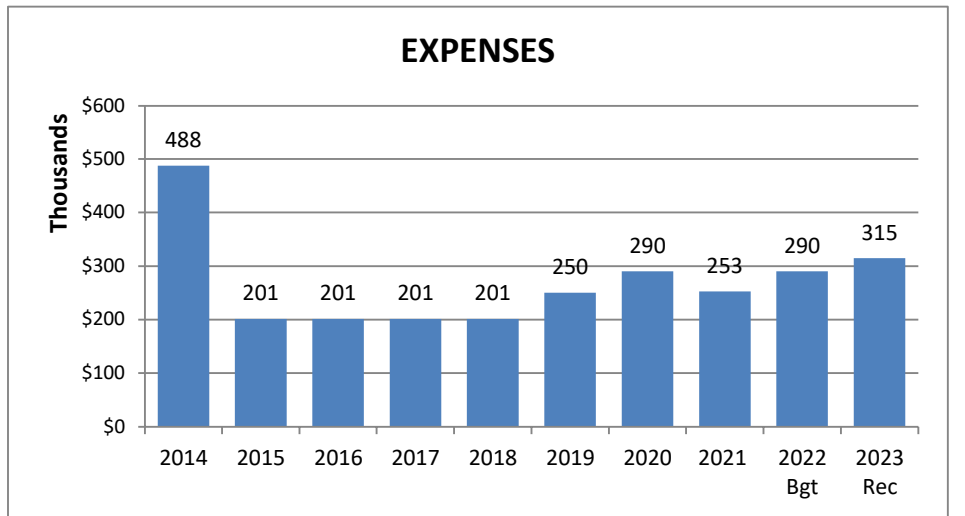
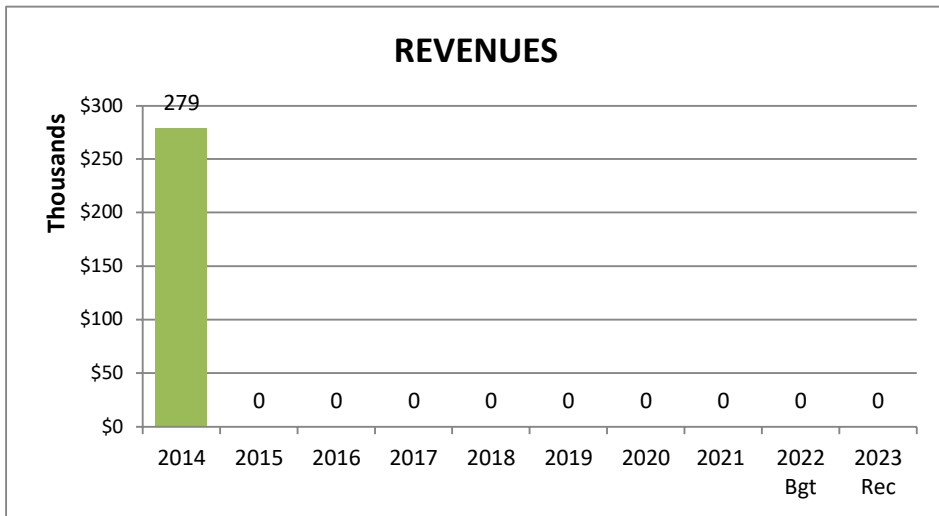
**Dept 17 Contracts and Subsidies: Conservation District**

**Sources** None

**Uses** The Conservation District 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

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Bgt	2023 Rec
<b>Revenues</b>	<b>278,722</b>	-	-	-	-	-	-	-	-	-
<b>Expenses</b>	<b>487,890</b>	<b>201,129</b>	<b>201,130</b>	<b>201,130</b>	<b>201,130</b>	<b>250,000</b>	<b>290,000</b>	<b>252,590</b>	<b>290,000</b>	<b>315,000</b>
<b>Employees</b>	-	-	-	-	-	-	-	-	-	-



Dept **17 Contracts and Subsidies: Conservation District**

**OVERVIEW** The Conservation District 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 District's restricted fund. A Conservation District is mandated by Ohio law; however, the County is not required to provide support for the District. The County Commissioners appointed the Conservation District in 1993 to administer the Hamilton County earthwork regulations that assure of hillside stability.

**2023 BUDGET** The \$25,000 requested increase in the 2023 subsidy reflects personnel cost alignment with the BOCC compensation and benefits schedule, grant preparation, and additional support for the geotechnical program. This is allocated as an estimated \$20,000 in personnel, and \$5,000 for training.

**PRIOR YEARS** Beginning in 2019, fees 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, in the Planning + Development department). These fees help offset the above subsidy. For 2011-2014, services fees were collected regarding storm water district services. These expenses and revenues were moved to a restricted fund in 2015.

In 2020 the subsidy increased to provide a plan review software upgrade. The subsidy increased in 2022 to bring some geotechnical services in-house due to conflicts of interest related to contracted services. (Contractors may have relationships with local developers.) A \$32K Ohio Department of Agriculture grant was not renewed in 2022. The state match for District activity in 2021 was 85%; the match for 2022 is 74%.

GENERAL FUND BUDGET SUMMARIES: 2023

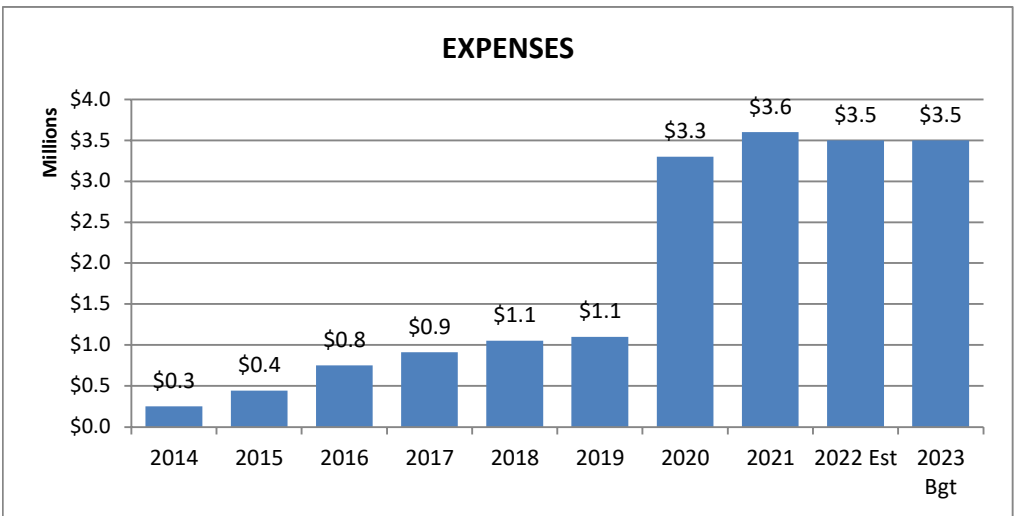
**Dept 17 Contract & Subsidies: Dog Warden**

**Sources** None

**Uses** 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.

**ORC** Section 955.20 Dog and Kennel Fund

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Subsidy</b>	250,000	442,000	750,000	910,000	1,050,000	1,100,000	3,300,000	3,600,000	3,500,000	3,500,000





Dept **17 Contract & Subsidies: Dog Warden**

**BACKGROUND** 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.

**2023 BUDGET** The 2022 subsidy was slightly lower than 2021 due to a modest increase to the contract in its second full year, and the offset of some humane expenses by CAC's own fundraising. The subsidy is projected level in 2023.

**PRIOR YEARS** From 2013 to 2021 revenue from dog licenses fell from \$1.2M to \$800K, 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 fulfill this community mission.

GENERAL FUND BUDGET SUMMARIES: 2023

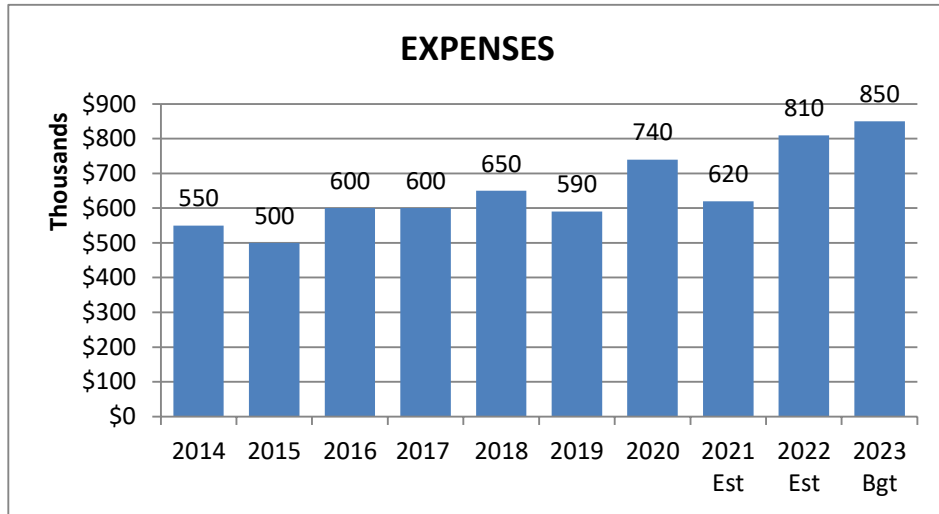
**Dept 17 Contracts and Subsidies: Emergency Management Agency (EMA)**

**Sources** None

**Uses** The department's general fund-supported duties include planning, training, exercising and administration to support emergency management 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

	2014	2015	2016	2017	2018	2019	2020	2021 Est	2022 Est	2023 Bgt
<b>Expenses</b>	<b>550,000</b>	<b>500,000</b>	<b>600,000</b>	<b>600,000</b>	<b>650,000</b>	<b>590,000</b>	<b>740,000</b>	<b>620,000</b>	<b>810,000</b>	<b>850,000</b>
<b>Employees</b>	-	-	-	-	-	-	-	-	-	-



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

**BACKGROUND** 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. This includes a match for the Greater Cincinnati HazMat (\$102,000 for which EMA acts as a pass-through). Other funding sources for EMA include an EMPG grant (\$250,000), and the 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.

**2023 BUDGET** The 40K increase in the 2023 subsidy looks to combat continued lower levels of restricted fund revenue for the agency and to fund salary market adjustments provided in 2022. This amount maintains the restricted fund balance at a level akin to recent years.

**PRIOR YEARS** In past years, the subsidy declined due to lack of general fund resources. This reduction caused a delay in capital upgrades, which were transitioned into the general fund capital plan. To address the capital backlog, 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 was completed at the end of 2021 (\$50K). The 2022 subsidy increased partly to accommodate lower reimbursement revenues. A mass care coordinator was hired in 2022.

GENERAL FUND BUDGET SUMMARIES: 2023

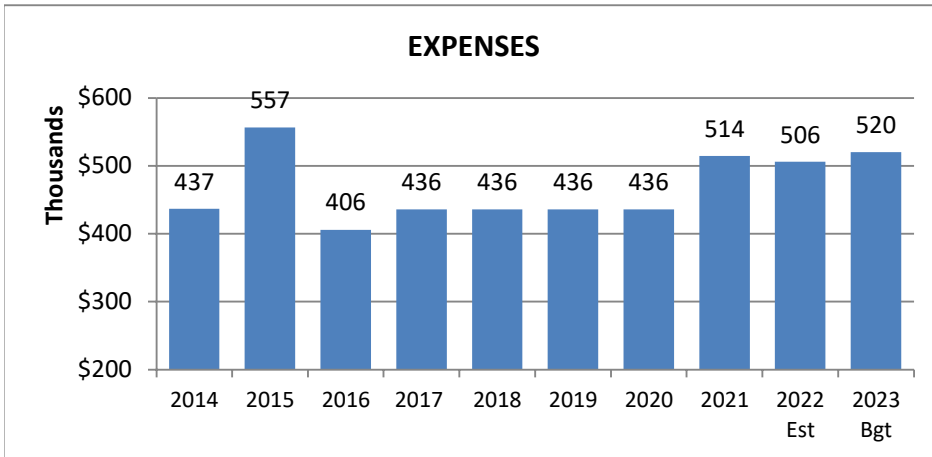
**Dept 17 Contract & Subsidies: Engineer Tax Mapping**

**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 maps of subdivisions

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Expenses</b>	436,787	556,680	405,862	435,862	435,862	435,862	435,862	514,392	506,000	520,000
<b>Employees</b>	-	-	-	-	-	-	-	-	-	-



Dept **17 Contract & Subsidies: Engineer Tax Mapping**

**OVERVIEW** The tax mapping subsidy of the Engineer is required by Ohio law, and has been somewhat open to negotiation with the Engineer, with reductions during difficult budget periods. In 2021, the Engineer's office 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).

**2023 BUDGET** The 2023 budget is consistent with this calculation, though the intent is that it will be re-calculated and billed based on actual prior year expenses.

**PRIOR YEARS** In 2021, the general fund accounted for 5.7 FTEs, at a cost of approximately \$450K. The remaining \$63K consisted of CAGIS fees and other general non-personnel costs. 2022 is estimated to fall in line with the year prior according to the fiscal officer. Detailed FTE allocations and other expenses are included in an annual report.

**OTHER NOTES** 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 the coming years.

GENERAL FUND BUDGET SUMMARIES: 2023

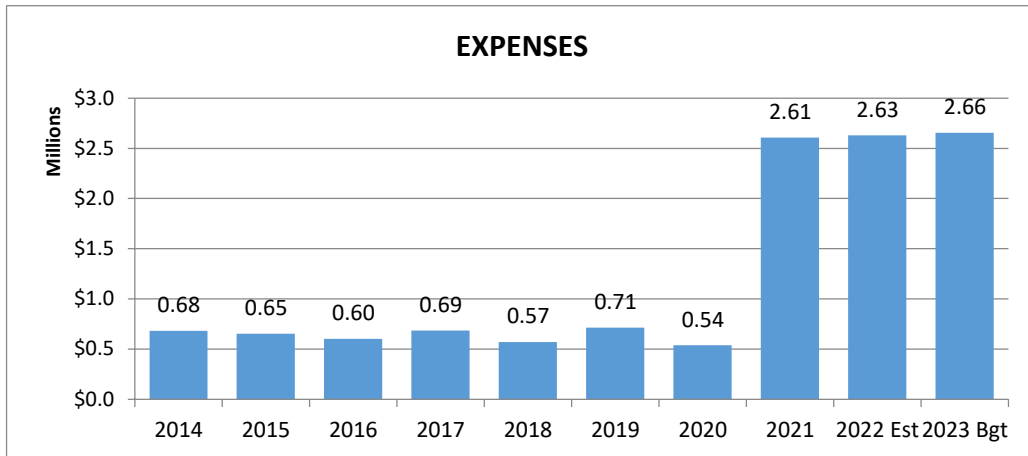
**Dept 17 Contracts & Subsidies: Job and Family Services/Levy Subsidies**

**Sources** None

**Uses** The County Mandated Share for JFS public assistance 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. The general fund also provides a subsidy for levy funds (largely Indigent Care and Family Services and Treatment) where program costs typically exceed resources.

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Subsidies</b>	<b>681,461</b>	<b>654,734</b>	<b>601,970</b>	<b>686,086</b>	<b>571,606</b>	<b>713,372</b>	<b>538,073</b>	<b>2,608,629</b>	<b>2,630,000</b>	<b>2,655,000</b>
<i>JFS Mandated Share</i>	681,461	652,584	599,820	685,011	571,606	612,577	533,111	606,244	625,000	650,000
<i>Indigent Burial</i>	-	2,150	2,150	1,075	-	795	4,962	2,385	5,000	5,000
<i>Levy Subsidies</i>	-	-	-	-	-	100,000	-	2,000,000	2,000,000	2,000,000



Dept **17 Contracts & Subsidies: Job and Family Services/Levy Subsidies**

**MANDATED SHARE** 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.

**LEVY SUBSIDIES** 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 exceeded 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 assume a need of \$2 million annually.

The Indigent Care levy was reviewed during 2022 and recommendations were made to cap overall Sheriff's health care costs within the levy at 38% of overall annual expenses. A key part of this recommendation included improvements to tracking of the Sheriff's levy associated personnel costs, especially escalating overtime costs. Sheriff's health care costs above this amount will continue to be supported by this general fund subsidy.

GENERAL FUND BUDGET SUMMARIES: 2023

**Dept** 17 Contracts & Subsidies: OSU Extension

**Sources** None

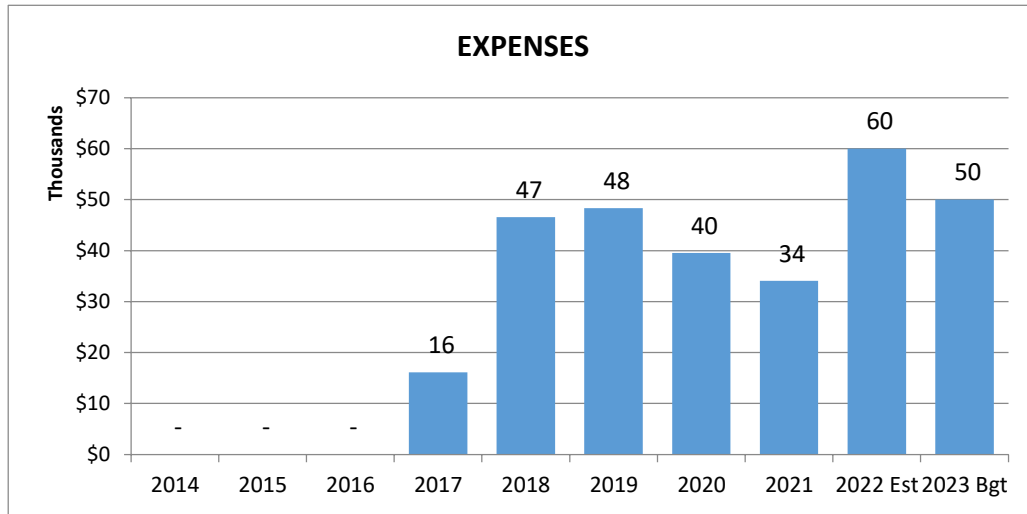
**Uses** The Ohio State University Extension is the community-based outreach unit of the College of Food, Agricultural and Environmental Sciences at Ohio State.

**ORC** Smith-Lever Act approved by Congress in 1914 to establish the Cooperative Extension Service

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	-	-	-	-	-	-	-	-	-	-
<b>Expenses (by category)</b>	-	-	-	16,135	46,569	48,333	39,531	34,080	60,000	50,000
Transfers	-	-	-	16,135	46,569	48,333	39,531	34,080	60,000	50,000

**Expenses (by area)** *There is only one budgetary division in this department.*

**Employees** *OSU Extension is an independent entity with its own employees.*





GENERAL FUND BUDGET SUMMARIES: 2023

Dept **17 Contracts & Subsidies: OSU Extension**

**BACKGROUND** 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.

**2023 BUDGET** Extension offices were housed within a Developmental Disabilities Services (DDS) building in Northside until late 2022, when they were relocated to a leased space Mt. Auburn. Costs for the lease are included in the County Facilities department in the 2023 budget.

**PRIOR YEARS** The subsidy 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). One-time relocation expenses were included in the 2022 budget.

GENERAL FUND BUDGET SUMMARIES: 2023

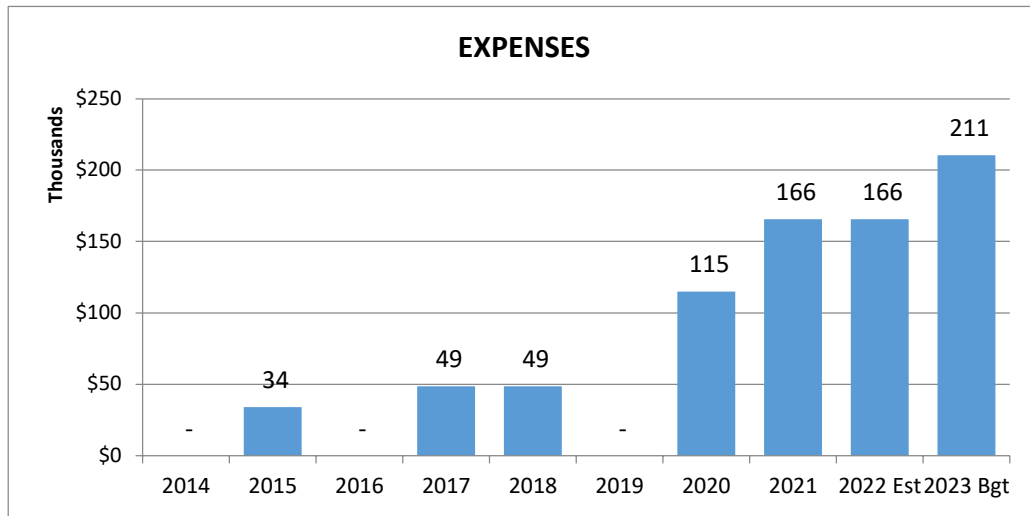
**Dept** 17 Contracts & Subsidies: Office of Reentry

**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

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Subsidy</b>	-	34,000	-	48,500	48,500	-	115,000	165,500	165,500	210,500



Dept **17 Contracts & Subsidies: Office of Reentry**

**BACKGROUND** The Office of Reentry has expanded its outreach services since its creation in 2015. Like other departments, the Reentry office had to pivot in response to the pandemic to maintain client engagement. While the Reentry Pod at the Hamilton County Justice Center remains on hold, HCOR staff visit the Justice Center weekly to inform inmates of our services and assist them with child support modification. A partnership with NKU to offer Help Desk Certifications at River City will launch January of 2023. This is a new initiative to work with women at River City to obtain professional certifications while incarcerated. In regard to housing, HCOR partners with CMHA to assist justice involved men and women in gaining access to stable housing. Outreach has also grown to include a partnership with the Building Bridges Faith-based initiative to host a yearly reentry conference. The One Stop Resource Center designed to eliminate barriers to accessing supportive services continues to provide support to all residents of Hamilton County. The number of providers offering direct services at this event has grown substantially. Judicial engagement has become a significant component of our scope of work. Reentry staff is present in Municipal Judge Trotter-Bratton’s courtroom weekly to accept direct referrals. In addition, the Common Pleas Reentry Docket will launch in November of this year to provide early release to individuals sentenced in Hamilton County. HCOR will develop a reentry plan that will become the conditions of probation for each participant. A vacant reentry coordinator position has been repurposed to provide case management services for the Reentry Docket.

**2023 BUDGET** The general fund provides an operating subsidy for Reentry programs. 2023 budget includes costs for lease space for the office expansion to 250 E Court Street.

**PRIOR YEARS** This subsidy 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. The 2021 and 2022 subsidy was restored to its full amount.

GENERAL FUND BUDGET SUMMARIES: 2023

**Dept 20 Auditor**

**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.

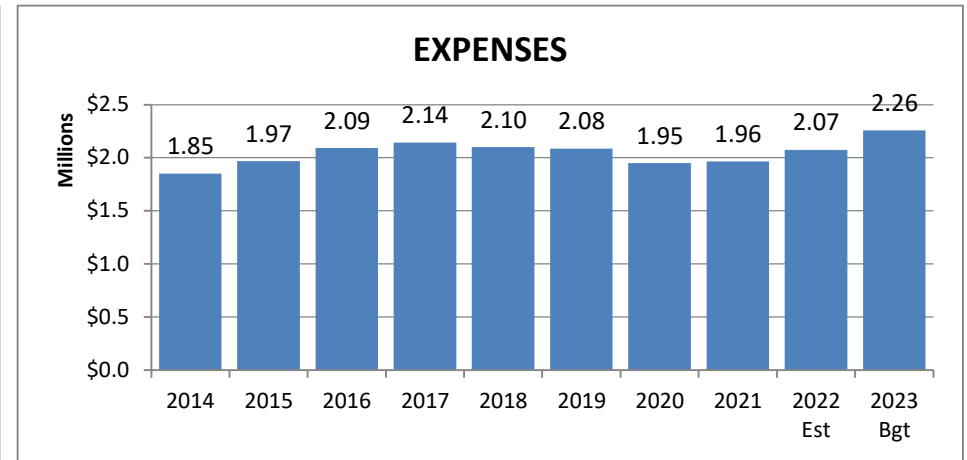
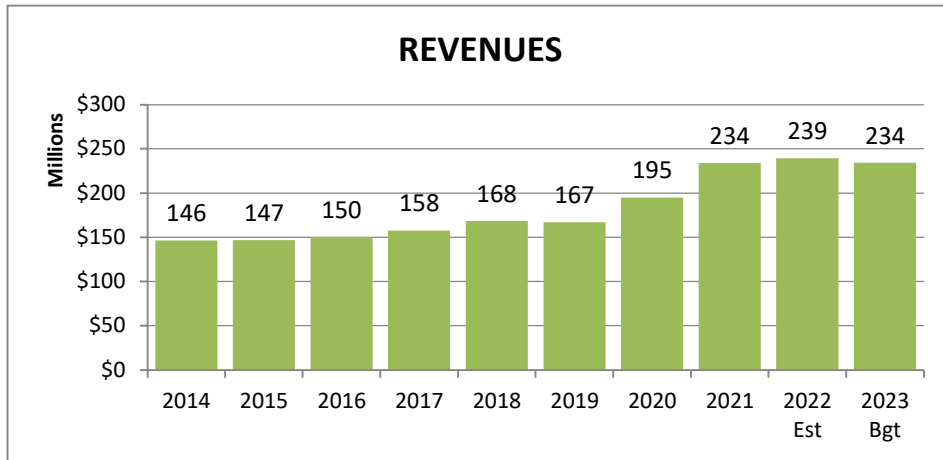
**Uses** The County Auditor is the chief fiscal officer of the county, accounting for all dollars received each year by the County, and issuing checks in payment of all County obligations. In addition, in the general fund, the Auditor's office administers real estate transfer taxes and conveyance fees,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

**ORC** Chapter 319 - Auditor

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>146,254,340</b>	<b>146,798,951</b>	<b>150,168,028</b>	<b>157,677,560</b>	<b>168,259,245</b>	<b>166,862,554</b>	<b>194,865,748</b>	<b>233,850,354</b>	<b>239,127,064</b>	<b>234,171,770</b>
<i>Sales Tax</i>	74,146,221	77,981,582	80,440,955	80,474,500	78,638,624	83,110,780	105,431,495	138,752,463	142,900,000	143,723,000
<i>Property Tax</i>	36,509,015	36,710,817	36,844,771	36,961,284	38,938,692	38,913,272	39,842,993	44,761,794	45,231,313	44,730,000
<i>Local Govt Fund</i>	10,922,828	11,945,974	11,670,956	11,793,767	12,361,699	12,894,927	12,872,747	14,565,528	15,480,000	16,300,000
<i>Transfer Tax</i>	9,882,463	10,484,085	11,960,662	13,009,467	13,225,348	16,805,606	17,544,246	19,348,476	18,559,900	13,225,000
<i>Casino Revenue</i>	4,827,395	-	-	4,714,649	4,857,835	4,980,689	3,892,419	5,538,205	5,750,000	5,300,000
<i>Intergov'tal</i>	4,264,900	4,282,009	4,247,064	5,627,509	14,526,947	4,375,110	4,396,609	4,895,046	4,880,785	5,055,000
<i>Tax Admin Fees</i>	4,150,969	4,240,940	4,028,913	4,187,293	4,289,965	4,429,462	4,605,695	4,644,140	4,806,490	4,627,350
<i>Tax Incentive District</i>	257,380	286,340	317,905	303,183	408,637	553,708	649,633	703,942	773,821	730,000
<i>Other Revenue</i>	1,293,170	867,205	656,801	605,907	1,011,498	799,001	5,629,912	640,759	744,755	481,420
<b>Expenses (by category)</b>	<b>1,849,305</b>	<b>1,966,603</b>	<b>2,090,332</b>	<b>2,141,345</b>	<b>2,099,575</b>	<b>2,084,021</b>	<b>1,947,319</b>	<b>1,964,721</b>	<b>2,073,357</b>	<b>2,256,114</b>
<i>Personnel</i>	1,380,801	1,447,217	1,500,682	1,505,843	1,513,052	1,431,067	1,362,185	1,409,578	1,366,091	1,525,100
<i>Non-Personnel</i>	447,772	519,386	589,650	635,502	586,524	632,503	585,133	555,142	668,817	689,014
<i>Capital</i>	20,732	-	-	-	-	20,451	-	-	38,450	42,000
<b>Expenses (by area)</b>	<b>1,849,305</b>	<b>1,966,603</b>	<b>2,090,332</b>	<b>2,141,345</b>	<b>2,099,575</b>	<b>2,084,021</b>	<b>1,947,319</b>	<b>1,964,721</b>	<b>2,073,357</b>	<b>2,256,114</b>
<i>Finance</i>	1,278,761	1,408,681	1,531,761	1,592,902	1,545,460	1,530,032	1,464,457	1,413,185	1,476,520	1,642,937
<i>Administration</i>	314,777	322,855	312,461	316,422	327,240	309,637	316,498	328,197	328,407	341,860
<i>Weights/Measures</i>	228,580	206,675	212,914	218,706	222,731	238,810	162,800	218,220	264,990	265,728
<i>Assessments</i>	27,187	28,392	33,196	13,315	4,145	5,542	3,564	5,118	3,440	5,590
<b>Employees</b>	<b>20.44</b>	<b>20.44</b>	<b>20.34</b>	<b>20.34</b>	<b>20.04</b>	<b>17.55</b>	<b>17.75</b>	<b>17.70</b>	<b>17.40</b>	<b>17.80</b>

GENERAL FUND BUDGET SUMMARIES: 2023

Dept **20 Auditor**



**BACKGROUND** The Auditor's office general fund expenses primarily modulate on personnel allocations between the general fund and the Real Estate Assessment (REA) 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, 2023).

**2023 BUDGET** The 2023 budget includes the shift of a portion of an account clerk from the REA Fund to the general fund, as well as a some targeted promotions among existing staff (within the range anticipated by the 2022-23 budgets). In non-personnel, expenses reflect the department's computer replacement schedule, increased cost for the payroll system, replacement of a Weights and Measure's truck, and anticipated printing costs (letterhead, envelopes, etc.) for a new Auditor.

**PRIOR YEARS** 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 Intergovernmental 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.

GENERAL FUND BUDGET SUMMARIES: 2023

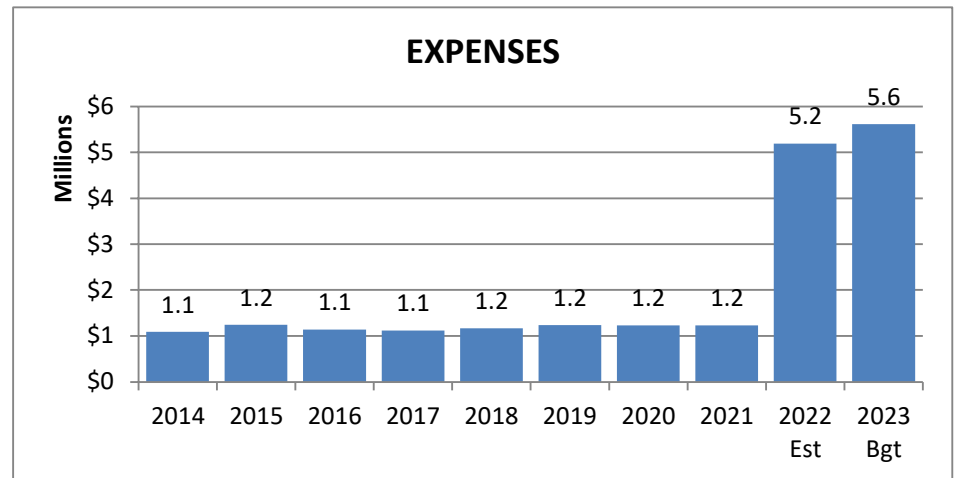
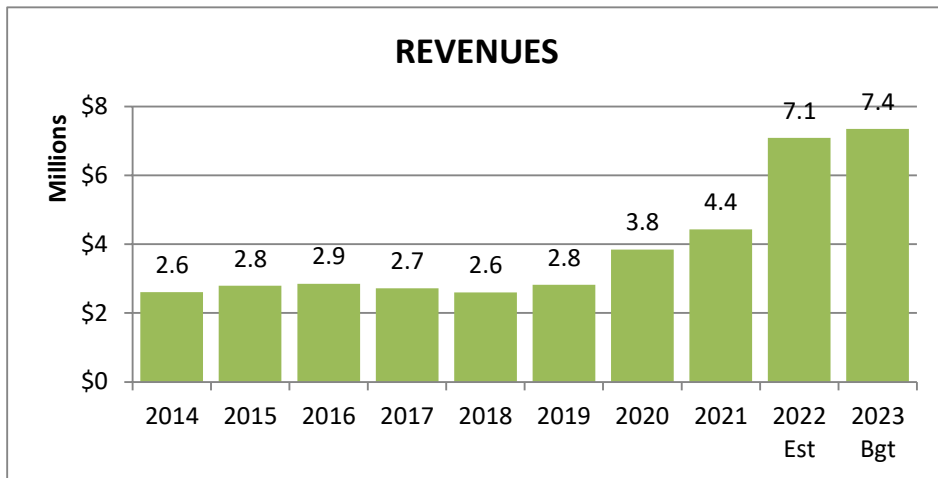
**Dept 22 Recorder**

**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

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>2,606,539</b>	<b>2,788,394</b>	<b>2,852,344</b>	<b>2,718,477</b>	<b>2,592,629</b>	<b>2,820,266</b>	<b>3,844,350</b>	<b>4,426,972</b>	<b>7,083,644</b>	<b>7,350,000</b>
Recording Fees	2,602,462	2,788,394	2,852,344	2,711,696	2,589,338	2,811,313	3,844,350	4,426,972	3,233,644	3,500,000
Housing Trust Fees	-	-	-	-	-	-	-	-	3,850,000	3,850,000
Other Revenue	4,076	-	-	6,781	3,292	8,953	-	-	-	-
<b>Expenses (by category)</b>	<b>1,090,107</b>	<b>1,241,935</b>	<b>1,135,648</b>	<b>1,117,007</b>	<b>1,164,237</b>	<b>1,233,766</b>	<b>1,227,108</b>	<b>1,229,899</b>	<b>5,189,591</b>	<b>5,613,020</b>
Personnel	1,030,582	1,029,078	1,070,059	1,107,500	1,129,370	1,215,663	1,204,228	1,212,945	1,308,591	1,732,020
Non-Personnel	59,525	212,856	65,589	9,507	34,867	18,103	22,880	16,954	31,000	31,000
Housing Trust Payments	-	-	-	-	-	-	-	-	3,850,000	3,850,000
<b>Expenses (by area)</b>	<i>There is only one budgetary division in this department.</i>									
<b>Employees</b>	<b>19.50</b>	<b>18.00</b>	<b>20.00</b>	<b>19.50</b>	<b>19.00</b>	<b>19.00</b>	<b>19.00</b>	<b>19.00</b>	<b>20.00</b>	<b>22.00</b>



Dept **22 Recorder**

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**2023 BUDGET** The increase seen in the 2023 budget request is largely due to personnel costs. This includes a market rate salary adjustment for Recorder staff. No new positions are requested for 2023, however two technology employee salaries have been moved to the General Fund from the technology fund. A new land record management system is being established in early 2023 with funding from the technology fund.

**PRIOR YEARS** This budget 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 has fallen closer to previous years levels due to the real estate market cooling. In 2022, Housing Trust fund payments to the State are reflected as both a revenue and expense. Also in 2022, the Recorder began collecting \$60K in new revenue in recording fees due to a change in the ORC.

GENERAL FUND BUDGET SUMMARIES: 2023

**Dept 21 Treasurer**

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

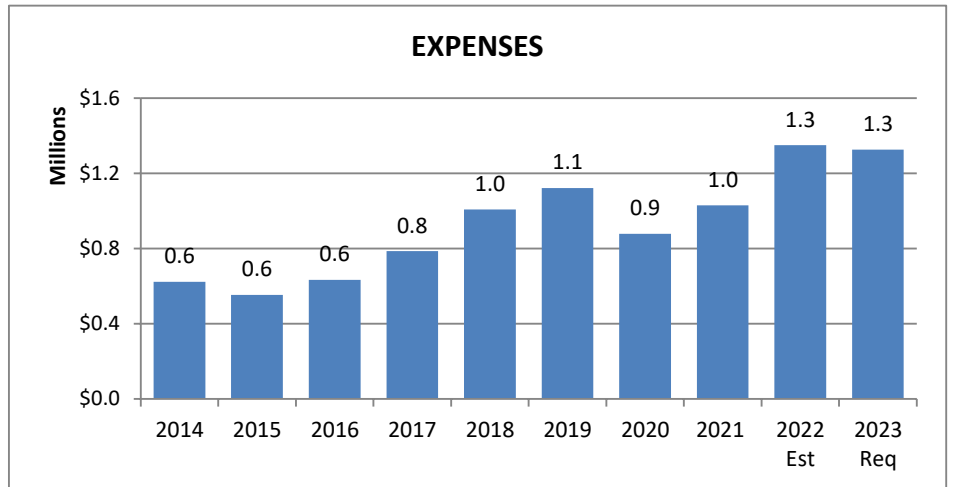
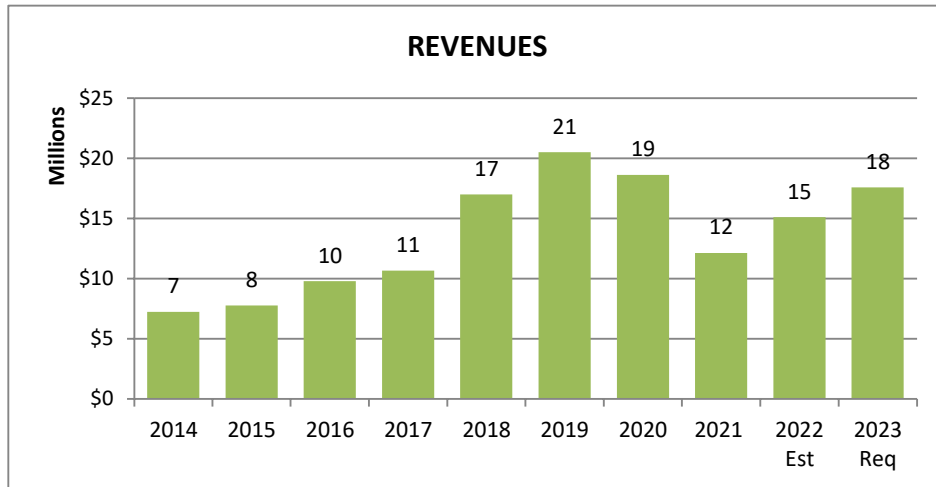
**Uses** The three primary duties of the Treasurer are to collect all payments received by the county, to invest public money, to collect property taxes.

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Req
<b>Revenues</b>	<b>7,223,948</b>	<b>7,754,071</b>	<b>9,765,848</b>	<b>10,655,815</b>	<b>16,991,642</b>	<b>20,506,992</b>	<b>18,615,680</b>	<b>12,125,003</b>	<b>15,085,900</b>	<b>17,576,000</b>
<i>Interest Earnings</i>	4,144,167	4,616,973	6,749,311	7,474,763	13,668,384	17,036,552	14,989,034	8,334,801	11,185,348	13,880,000
<i>Real Property Fees</i>	3,079,781	3,137,098	3,016,537	3,181,052	3,323,258	3,470,440	3,626,646	3,790,203	3,900,552	3,696,000
<i>Fed Fund Rate Avg</i>	0.09%	0.13%	0.39%	1.00%	1.79%	2.16%	0.09%	0.08%	2.33%	TBD
<b>Expenses (by category)</b>	<b>622,890</b>	<b>552,256</b>	<b>632,699</b>	<b>785,596</b>	<b>1,006,495</b>	<b>1,121,507</b>	<b>877,848</b>	<b>1,029,872</b>	<b>1,349,201</b>	<b>1,325,159</b>
<i>Personnel</i>	215,233	209,406	257,167	276,762	341,881	477,892	326,449	409,081	719,322	732,399
<i>Non-Personnel</i>	407,657	342,851	375,533	508,834	664,614	643,615	551,399	620,791	629,880	592,760

**Expenses (by area)** *There is only one budgetary division in this department.*

<b>Employees</b>	<b>3.65</b>	<b>3.25</b>	<b>3.35</b>	<b>3.75</b>	<b>4.95</b>	<b>6.20</b>	<b>5.30</b>	<b>5.50</b>	<b>10.00</b>	<b>9.20</b>
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GENERAL FUND BUDGET SUMMARIES: 2023

Dept **21 Treasurer**

**OVERVIEW** The Treasurer's office general fund expenses primarily modulate on personnel allocations between the general fund and the Treasurer's other three restricted funds - Delinquent Real Estate, Optional Payment and Tax Lien, and contractual costs for an investment advisor, banking fees, and printing real estate tax bills.

**2023 BUDGET** The 2023 budget reflects a reduction in expenses, with the the shift on 0.8 employees out of the general fund, offsetting wage growth, and a reduction in contractual services, particularly for investment advising. Revenues cautiously reflect rapidly growing interest rates.

**PRIOR YEARS** During July 2022, the Federal Reserve increased interest rates up to 2.33% to try to curb record-high inflation. As a result, there has been an uptick in projected interest earnings. This trend is expected to continue in 2023. Throughout the pandemic, the Federal Reserve cut interest rates to near zero subsequently interest earnings declined. Prior to COVID, the growing economy and raising interest rates contributed to the steady growth in interest earnings. (See the federal funds rate average above.)

GENERAL FUND BUDGET SUMMARIES: 2023

**Dept 24 Board of Elections**

**Role** The Board of Elections prepares and conducts all primary, general and special elections held in the county, including establishing election precincts. They also manage voter registration, declarations of candidacy, nominating petitions, and other ballot petitions.

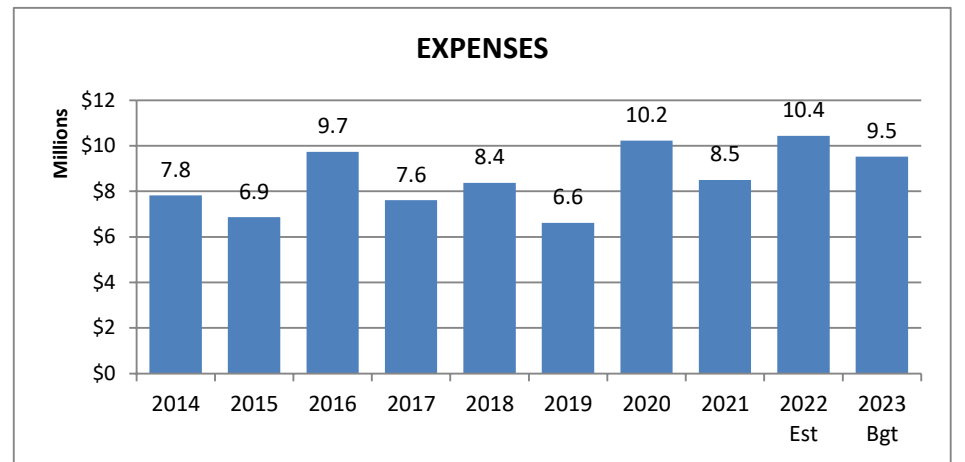
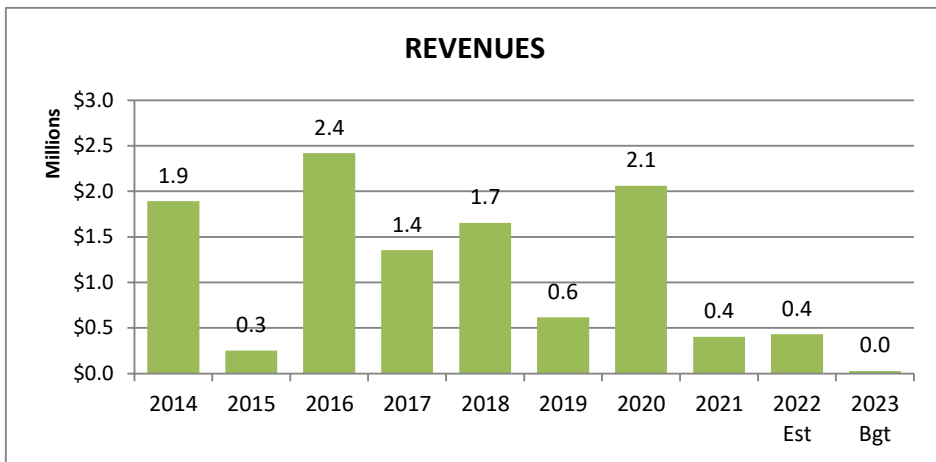
**Revenue** Election filing fees and annual training reimbursements from the state are the only revenues reflected in the Elections budget. Election reimbursements from local jurisdictions fluctuate annually based on the election calendar and are credited to an Elections reserve.

**ORC** Title 35 - Elections

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>1,892,444</b>	<b>252,641</b>	<b>2,418,134</b>	<b>1,354,638</b>	<b>1,654,251</b>	<b>616,836</b>	<b>2,062,291</b>	<b>401,286</b>	<b>428,716</b>	<b>27,500</b>
<i>Reimbursements</i>	1,808,922	241,863	2,362,102	1,339,072	1,570,200	587,949	1,384,155	382,442	20,000	20,000
<i>Grants</i>	80,313	2,088	55,562	-	81,571	19,205	677,765	10,773	401,216	-
<i>Filing Fees</i>	3,210	8,690	470	15,566	2,480	9,683	370	8,072	7,500	7,500
<i>Reserve Use</i>	-	-	-	-	-	-	-	-	1,609,000	610,000
<b>Expenses (by Category)</b>	<b>7,820,812</b>	<b>6,865,048</b>	<b>9,739,736</b>	<b>7,613,133</b>	<b>8,363,434</b>	<b>6,611,238</b>	<b>10,230,128</b>	<b>8,489,711</b>	<b>10,435,511</b>	<b>9,519,608</b>
<i>Personnel</i>	4,643,305	4,063,560	5,560,393	4,321,841	5,219,881	4,356,405	6,042,408	4,727,892	6,368,170	5,472,560
<i>Non-Personnel</i>	3,090,343	1,912,047	3,737,415	3,276,587	2,786,923	2,223,593	4,183,533	3,707,273	4,067,341	4,047,047
<i>Capital</i>	87,164	889,442	441,928	14,705	46,145	31,240	4,187	-	-	-
<i>Transfers</i>	-	-	-	-	310,486	-	-	54,545	-	-

**Expenses (by Area)** *The Board of Elections has only one budgetary division in the general fund.*

<b>Employees</b>	<b>42.40</b>	<b>42.40</b>	<b>42.40</b>	<b>44.40</b>	<b>44.40</b>	<b>44.40</b>	<b>44.40</b>	<b>44.40</b>	<b>44.40</b>	<b>44.40</b>
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GENERAL FUND BUDGET SUMMARIES: 2023

Dept      **24 Board of Elections**

**OVERVIEW** 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). In odd years we should be contributing to a reserve account, though recent increased costs, especially for subscription-based software, require a \$610K pull from the reserve in 2023 instead of a contribution to the reserve. In even years we should pull from the reserve (see the \$1.6M 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 2014-2021. (Transfers in 2018 and 2021 reflect cash movement to capital projects, not reserve activity.)

**2023 BUDGET** The 2023 budget reflects increases for replacement of one of the Board's two vans (10+ years old), and an upgrade to the phone system. It also reflects market-rate salary adjustments awarded in 2022, and the repurposing of an existing employe to address growing technology/cybersecurity needs.

**PRIOR YEARS** The 2022 Elections budget included market-rate adjustments for full-time Elections employees whose compensation had 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 included the first year of contractual expenses for a new voter registration system, which automates various processes at the Board.

GENERAL FUND BUDGET SUMMARIES: 2023

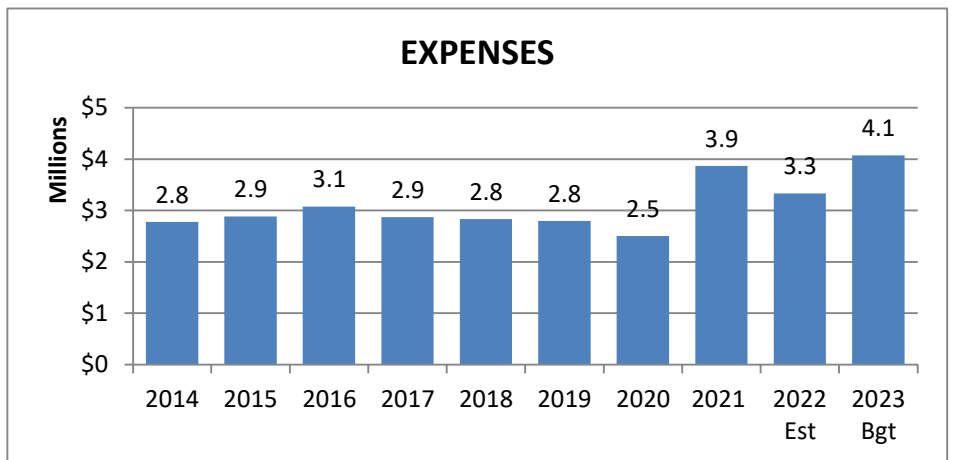
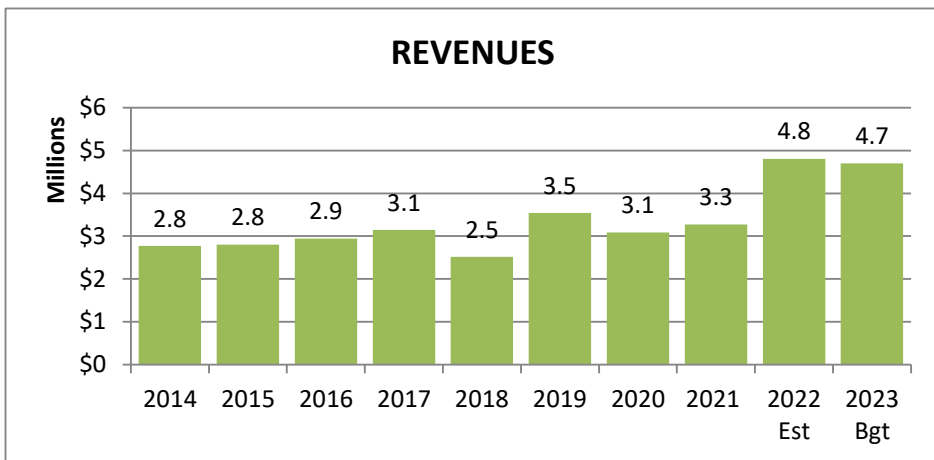
**Dept 29 Planning + Development**

**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

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>2,770,498</b>	<b>2,797,167</b>	<b>2,944,358</b>	<b>3,142,277</b>	<b>2,514,996</b>	<b>3,537,179</b>	<b>3,087,022</b>	<b>3,268,766</b>	<b>4,807,303</b>	<b>4,700,000</b>
<i>Building Permits</i>	2,268,801	2,366,499	2,623,635	2,637,915	2,128,214	2,877,513	2,467,243	2,539,700	3,970,388	3,900,000
<i>Earthwork Fees</i>	499,016	428,798	319,467	503,092	386,549	647,540	617,250	728,460	819,039	800,000
<i>Other Fees &amp; Transfers</i>	2,681	1,870	1,256	1,270	233	12,126	2,529	606	17,876	-
<b>Expenses (by category)</b>	<b>2,773,955</b>	<b>2,881,036</b>	<b>3,072,928</b>	<b>2,867,912</b>	<b>2,833,490</b>	<b>2,795,489</b>	<b>2,501,068</b>	<b>3,867,165</b>	<b>3,331,671</b>	<b>4,069,572</b>
<i>Personnel</i>	2,367,775	2,485,486	2,566,266	2,536,362	2,541,362	2,584,225	2,312,582	2,569,314	2,842,052	3,544,470
<i>Non-Personnel</i>	320,523	316,061	467,500	311,068	292,129	211,265	188,486	273,472	427,645	460,102
<i>Capital/Transfers</i>	85,657	79,489	39,162	20,482	-	-	-	1,024,379	61,974	65,000
<b>Expenses (by area)</b>	<i>There is only one budgetary division in this department.</i>									
<b>Employees</b>	<b>40.80</b>	<b>41.85</b>	<b>42.05</b>	<b>42.50</b>	<b>40.60</b>	<b>38.25</b>	<b>40.10</b>	<b>40.20</b>	<b>44.95</b>	<b>46.30</b>



Dept **29 Planning + Development**

**2023 BUDGET** The 2023 budget consists of increases in personnel expenses including 1.5 new positions for an accountant and zoning plans examiner. The department carried a number of vacant positions during 2022, reducing projected personnel costs in the current year. Non-personnel expenses increase due to fluctuations in software, uniforms, repairs, furniture and maintenance agreements. Capital expenses include funds for the replacement of two vehicles.

**REVENUE NOTES** 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 the 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.

GENERAL FUND BUDGET SUMMARIES: 2023

**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.

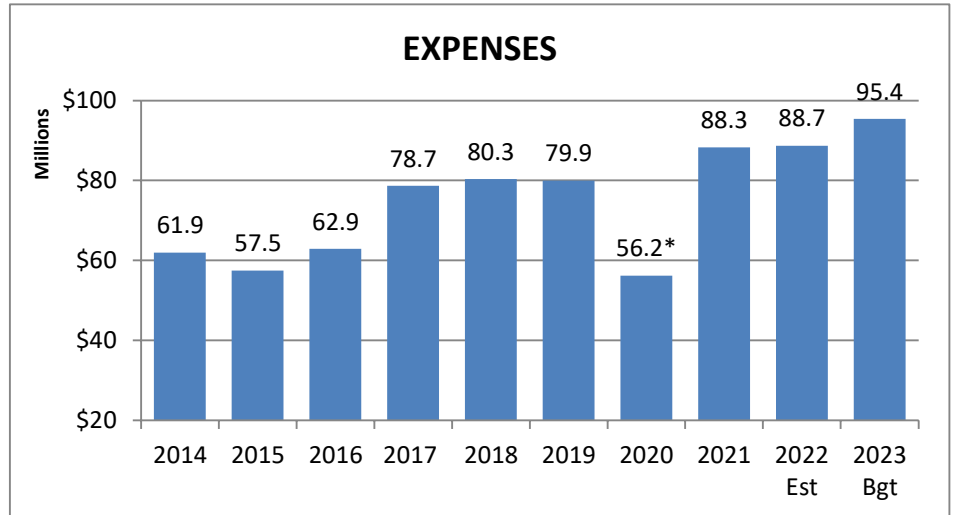
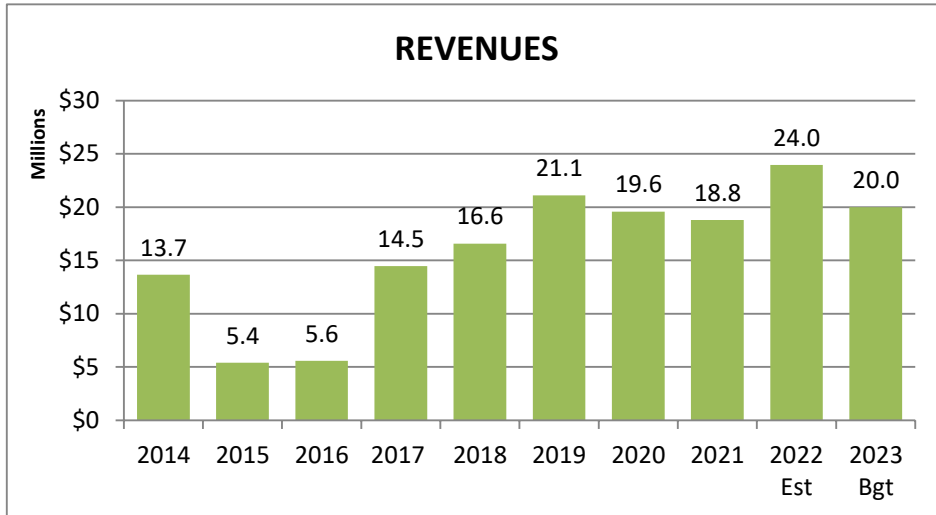
**Uses** The Sheriff is the chief law enforcement officer for Hamilton County. The Sheriff's primary duties are to provide common pleas court services and corrections on a countywide basis, and police protection to the unincorporated areas of the county. However, the Sheriff maintains full police jurisdiction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

**ORC** Chapter 311- Sheriff; Chapter 341 - Jails

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>13,653,250</b>	<b>5,383,110</b>	<b>5,568,431</b>	<b>14,477,213</b>	<b>16,578,773</b>	<b>21,099,956</b>	<b>19,558,608</b>	<b>18,797,162</b>	<b>23,961,982</b>	<b>20,003,000</b>
<i>Service/Patrol Fees</i>	12,853,581	4,504,565	4,261,879	13,279,442	15,837,377	18,838,319	16,152,466	15,451,391	15,497,686	16,850,000
<i>Reimbursements</i>	285,701	403,134	913,570	364,450	312,844	860,570	1,658,467	2,672,932	3,178,017	2,438,000
<i>Intergovernmental</i>	101,719	2,837	5,215	35	36,851	820,969	1,331,655	129,993	4,948,772	275,000
<i>Other Revenue</i>	35,475	21,245	32,219	32,720	34,657	274,282	168,485	324,658	94,510	200,000
<i>Jail Intake Fees</i>	284,583	365,372	262,018	324,363	274,754	217,305	166,327	136,591	165,449	150,000
<i>Traffic Fines</i>	92,191	85,956	93,530	76,661	82,290	88,510	81,209	81,597	77,550	90,000
<i>Transfers In</i>	-	-	-	399,542	-	-	-	-	-	-
<b>Expenses (by category)</b>	<b>61,928,436</b>	<b>57,479,442</b>	<b>62,862,236</b>	<b>78,669,571</b>	<b>80,342,534</b>	<b>79,939,671</b>	<b>56,173,918</b>	<b>88,285,909</b>	<b>88,725,301</b>	<b>95,437,945</b>
<i>Personnel</i>	54,287,913	49,561,033	55,243,840	70,096,701	71,907,752	73,568,286	49,945,927	81,059,269	80,367,114	84,954,013
<i>Non-Personnel</i>	6,796,041	7,066,602	6,621,361	6,171,092	6,596,660	5,438,731	5,746,562	6,401,740	7,367,129	9,412,352
<i>Capital</i>	844,481	851,807	997,034	843,326	814,647	932,653	481,428	824,900	991,058	1,071,580
<i>Transfers</i>	-	-	-	1,558,451	1,023,475	-	-	-	-	-
<b>Expenses (by area)</b>	<b>61,928,436</b>	<b>57,479,442</b>	<b>62,862,236</b>	<b>78,669,571</b>	<b>80,727,745</b>	<b>80,162,719</b>	<b>56,173,918</b>	<b>88,285,909</b>	<b>88,725,301</b>	<b>95,437,945</b>
<i>Administration</i>	2,743,287	2,525,166	2,456,592	4,273,491	3,046,345	3,283,190	2,998,442	4,209,789	4,021,922	4,598,052
<i>Court Services</i>	6,545,348	7,144,462	8,864,637	9,128,856	9,151,220	9,920,921	6,978,465	11,107,244	10,912,211	10,825,353
<i>Enforcement</i>	17,142,696	9,212,277	10,425,579	20,604,039	20,547,061	19,925,468	16,253,162	22,341,928	21,388,294	26,882,260
<i>Education</i>	2,321,142	3,547,528	4,729,312	4,466,032	4,240,991	4,666,563	3,538,224	4,730,305	5,292,226	3,662,311
<i>Investigations</i>	2,707,151	2,851,528	3,154,620	3,275,090	3,427,487	3,668,065	1,940,619	3,856,010	3,558,682	4,134,342
<i>Corrections</i>	24,774,617	26,323,435	27,234,591	28,481,974	31,410,920	29,326,482	16,732,669	31,979,780	31,786,121	34,020,803
<i>Warrant Processing</i>	2,229,920	2,181,205	2,252,338	3,912,347	4,755,454	4,826,435	5,025,079	5,087,924	5,046,713	5,841,542
<i>Warrant Executions</i>	538,704	575,694	614,097	627,160	581,298	661,667	771,592	761,807	702,581	580,665
<i>Organized Crime</i>	2,925,570	3,118,147	3,130,470	3,900,582	3,566,969	3,883,927	1,935,667	4,211,122	6,016,549	4,892,617
<b>Employees</b>	<b>731.90</b>	<b>732.50</b>	<b>801.00</b>	<b>805.00</b>	<b>851.00</b>	<b>830.00</b>	<b>821.00</b>	<b>844.66</b>	<b>876.00</b>	<b>884.00</b>

GENERAL FUND BUDGET SUMMARIES: 2023

Dept **30 Sheriff**



**2023 BUDGET** Expenses in the Sheriff's office are projected to rise in 2023 due to additional costs in personnel driven by salary increases for employee retention and for six additional employees (two intelligence operations positions, two wellness program positions, a QRT position that will offset by revenue from the Heroin Coalition, and a Corrections Captain). Two employees are also moving from the Concealed Carry fund to the general fund. Large drivers in non-personnel increases include dash and body cams (+\$1.1 million), vehicles and fuel (+\$436K), food service contracts (+\$400K), other contracts (+\$428K), radio and radar (+\$190K), among other costs. Capital recommendations are in line with prior years.

**PRIOR YEARS** The Sheriff's 2022 budget was 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 allows 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 total cost for the POA (including additional COs, academy curriculum costs and additional needed equipment) is \$2 million annually. Employee increases for 2022 included the 20 new COs for the POA, an increase of additional COs for new treatment pods and two positions for the Community Liaison Unit. Transfer revenue in 2017 resulted from the closeout balances of central warrant and patrol rotary funds.

**OTHER NOTES** In 2015-16 road patrol and central warrants expenses and reimbursements were recognized only in restricted funds.

*\*2020 expenses were reduced by \$26.57 million in qualifying public safety payroll supported by federal CARES Act funding. Full general fund expenses totaled \$82.8 million.*

GENERAL FUND BUDGET SUMMARIES: 2023

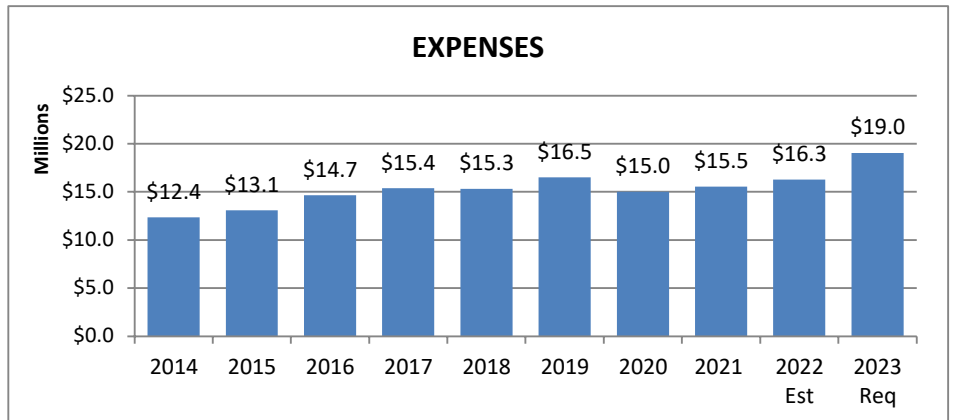
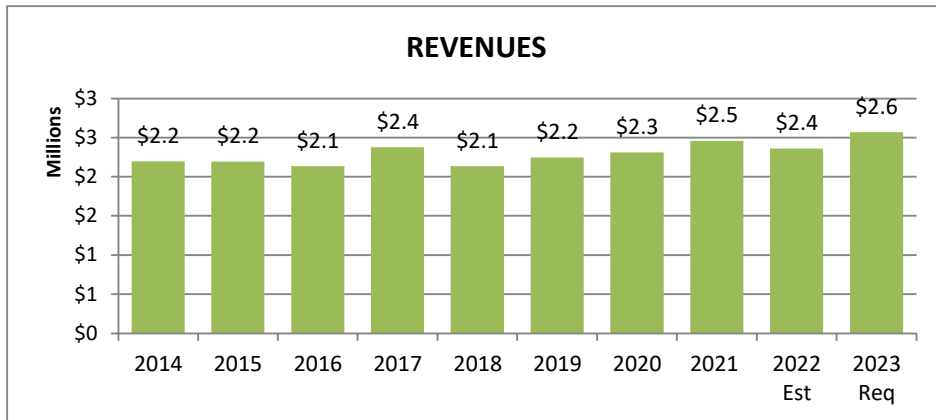
**Dept 31 Prosecutor**

**Role** 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.

**Funding** 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).

**ORC** Chapter 309 - Prosecuting Attorney

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Req
<b>Revenues</b>	<b>2,198,428</b>	<b>2,195,148</b>	<b>2,135,893</b>	<b>2,377,612</b>	<b>2,134,187</b>	<b>2,247,167</b>	<b>2,312,484</b>	<b>2,458,967</b>	<b>2,359,088</b>	<b>2,568,235</b>
<i>JFS Reimbursement</i>	2,074,978	2,069,178	1,999,922	1,980,629	2,027,596	2,119,727	1,931,080	2,235,815	2,132,128	2,338,735
<i>Other Revenue</i>	123,449	125,970	135,971	396,983	106,591	127,440	381,404	223,152	226,960	229,500
<b>Expenses (by Category)</b>	<b>12,356,101</b>	<b>13,067,653</b>	<b>14,653,294</b>	<b>15,359,313</b>	<b>15,291,614</b>	<b>16,501,725</b>	<b>15,019,770</b>	<b>15,546,582</b>	<b>16,280,499</b>	<b>19,047,892</b>
<i>Personnel</i>	11,902,204	12,631,396	14,231,557	14,945,855	14,886,820	16,061,547	14,626,517	15,191,400	15,827,309	18,629,130
<i>Non-Personnel</i>	405,858	405,847	407,700	400,733	404,794	440,178	393,253	355,182	447,190	412,762
<i>Capital</i>	48,039	30,410	14,037	12,725	-	-	-	-	6,000	6,000
<b>Expenses (by Area)</b>	<b>12,356,101</b>	<b>13,067,653</b>	<b>14,653,294</b>	<b>15,359,313</b>	<b>15,291,614</b>	<b>16,501,725</b>	<b>15,019,770</b>	<b>15,546,582</b>	<b>16,280,499</b>	<b>19,047,892</b>
<i>Criminal</i>	8,933,000	9,431,218	10,447,133	11,012,410	10,979,125	11,876,071	11,020,094	11,607,165	12,351,227	15,089,413
<i>Civil</i>	3,423,101	3,636,436	4,206,161	4,346,903	4,312,489	4,625,654	3,999,677	3,939,416	3,929,272	3,958,478
<b>Employees</b>	<b>161.95</b>	<b>164.76</b>	<b>169.86</b>	<b>174.31</b>	<b>179.10</b>	<b>181.86</b>	<b>185.16</b>	<b>165.58</b>	<b>166.82</b>	<b>169.81</b>





GENERAL FUND BUDGET SUMMARIES: 2023

Dept **31 Prosecutor**

**OVERVIEW** Over 97% of the Prosecutor's operational costs are personnel.

**2023 BUDGET** The 2023 budget reflects a market adjustment based upon the current rate of inflation, economic conditions, and the difficulty of attracting and retaining employees. In addition, four new paralegal positions are being requested to assist with monitoring jail communications due to increased access to different communication tools (telephone calls, e-messaging, and video calls). These positions will be funded by the ARPA grant in 2023. In the Family Law division, a law clerk was added to assist the attorneys with their workload and a part-time administrative assistant was added to help with special projects in this division and with Job and Family Services (JFS). Both of these positions will be included with the 2023 Children Services contract between the Prosecutor and JFS. The addition of the attorney in Family Law is due to a new function (adult protective services) requested by Job and Family Services.

**PRIOR YEARS** In 2022, the department added a Victim Advocate position. The department implemented market rate salary adjustments in 2021 and 2015. In 2020, to offset impacts of COVID on the county's general fund budget, the Prosecutor's office also implemented furloughs and salary reductions, and reduced staffing levels. In 2017, \$250K in general fund personnel costs were reimbursed by the Drug Law Enforcement Trust Fund and the Law Enforcement Trust Fund. In the past, the office has used its Delinquent Real Estate fund to offset general fund personnel expenses when the general fund experienced financial constraints.

In 2021, Metropolitan Sewer District (MSD) revenue decreased due to 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.

GENERAL FUND BUDGET SUMMARIES: 2023

**Dept 32 Coroner**

**Sources** The majority of revenue is received from law enforcement agencies within Hamilton County and surrounding jurisdictions for work performed 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

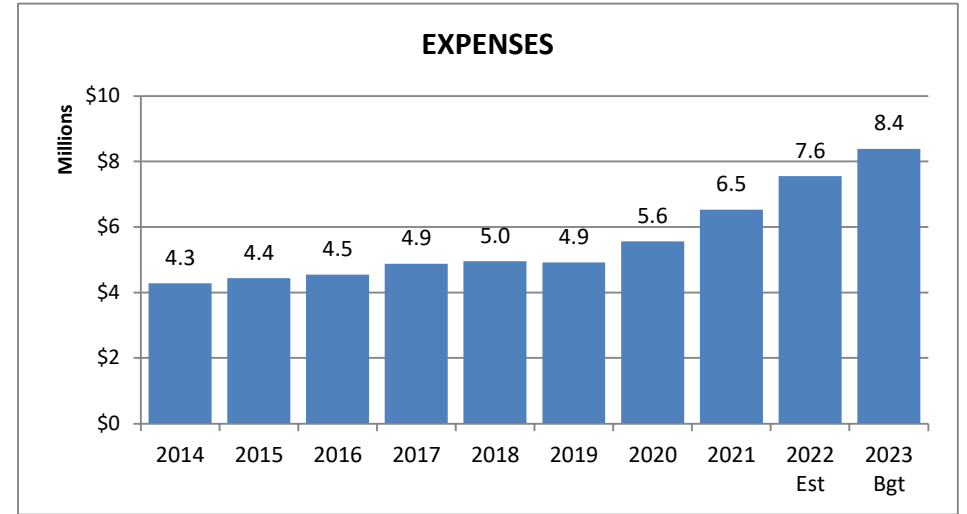
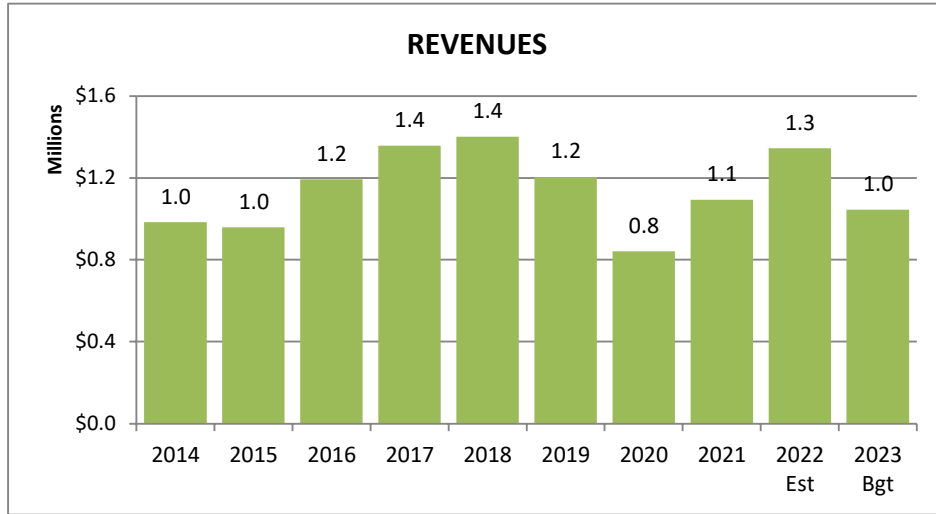
	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>982,874</b>	<b>958,364</b>	<b>1,192,855</b>	<b>1,357,634</b>	<b>1,400,984</b>	<b>1,203,703</b>	<b>841,260</b>	<b>1,093,499</b>	<b>1,345,500</b>	<b>1,044,500</b>
Service Fees	950,976	916,750	1,160,840	1,326,097	1,369,787	1,171,753	812,922	1,063,205	1,307,500	1,006,500
Miscellaneous	31,897	41,614	32,016	31,537	31,197	31,951	28,338	30,295	38,000	38,000
<b>Expenses (by category)</b>	<b>4,279,674</b>	<b>4,439,673</b>	<b>4,542,730</b>	<b>4,881,724</b>	<b>4,953,211</b>	<b>4,920,691</b>	<b>5,563,091</b>	<b>6,529,853</b>	<b>7,554,268</b>	<b>8,382,896</b>
Personnel	3,883,926	3,990,320	4,223,403	4,468,489	4,651,416	4,521,092	5,349,098	6,134,806	6,797,178	7,620,996
Other Expenditures	395,749	349,474	319,327	361,133	301,795	399,599	213,993	395,047	633,091	761,900
Capital	-	99,879	-	52,101	-	-	-	-	124,000	-
<b>Expenses (by area)</b>	<b>4,279,674</b>	<b>4,439,673</b>	<b>4,542,730</b>	<b>4,881,724</b>	<b>4,953,211</b>	<b>4,920,691</b>	<b>5,563,091</b>	<b>6,529,853</b>	<b>7,554,268</b>	<b>8,382,896</b>
Administration	1,928,299	1,988,528	2,051,809	2,159,540	2,326,089	2,263,836	2,780,245	5,066,232	7,129,983	8,025,896
Lab	2,153,001	2,276,603	2,294,214	2,463,559	2,324,663	2,375,485	2,516,628	1,267,359	385,466	319,500
Morgue	198,374	174,542	196,706	258,625	302,459	281,370	266,218	196,262	38,820	37,500
<b>Employees</b>	<b>44.36</b>	<b>46.26</b>	<b>47.26</b>	<b>49.26</b>	<b>50.26</b>	<b>49.26</b>	<b>58.57</b>	<b>61.00</b>	<b>64.00</b>	<b>62.70</b>

**2023 BUDGET** Market rate analysis will increase the personnel expense for Coroner in 2023.

**PRIOR YEARS** Non-personnel expenses increased in 2021-22 due to the Sheriff no longer providing body transportation for the Coroner effective in September 2021. Many operations changed as a result of the pandemic in 2020. The Coroner 2020 budget increased staffing levels for the Crime Lab with the inclusion of a fifth forensic pathologist position and an additional sixth forensic pathologist position, and the creation of a third shift for evening death scene investigations. Between 2013 and 2019, the Coroner has seen increases of 40% in autopsies and 100% in drug testing submissions and a 57% increase in the number of crime scenes it is required to respond to, without increased staff to meet the increased demand. Delays in evidence processing directly affect the judicial process, especially “rapid indictment,” a program designed to reduce the jail population and save money by eliminating preliminary hearings related to drug arrests. The 2020 budget began to respond to this increased demand.

GENERAL FUND BUDGET SUMMARIES: 2023

Dept **32 Coroner**



**OTHER NOTES** The Coroner's office is reviewing vendors for a new information system. They will survey references and other end users for the preliminary finalists that are selected for the competitive bidding purchase. The anticipated purchase is the last quarter of 2022, to be funded from residual balance in the lab construction project.

GENERAL FUND BUDGET SUMMARIES: 2023

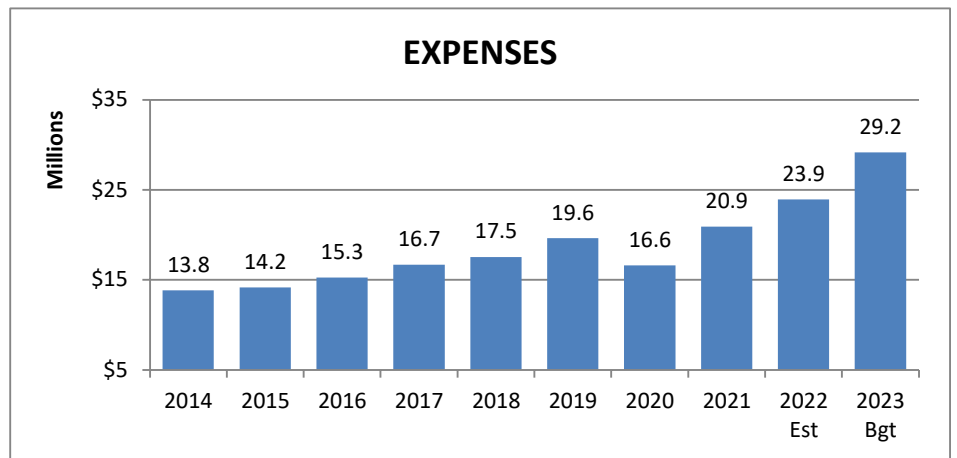
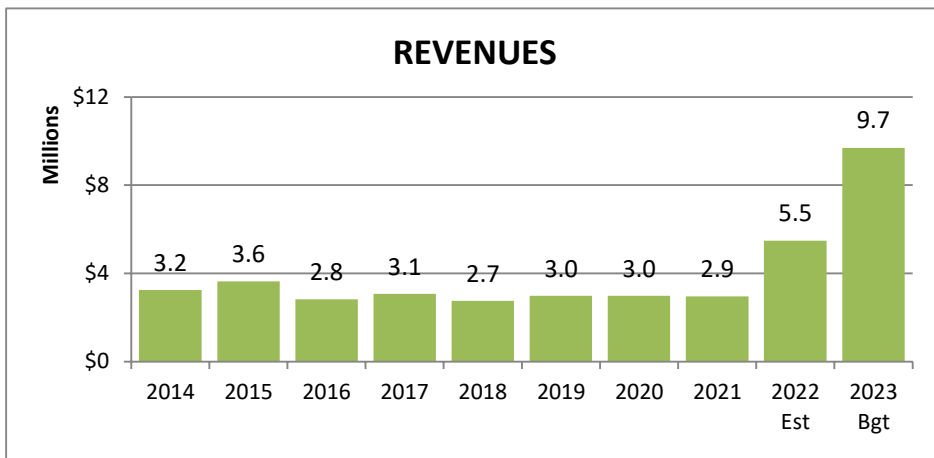
**Dept 40 Juvenile Court**

**Sources** 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

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>3,234,629</b>	<b>3,636,309</b>	<b>2,822,142</b>	<b>3,059,279</b>	<b>2,749,268</b>	<b>2,975,152</b>	<b>2,980,737</b>	<b>2,947,465</b>	<b>5,481,993</b>	<b>9,692,000</b>
<i>Fees &amp; Fines</i>	710,727	643,689	722,888	1,121,050	613,329	588,201	559,608	598,594	730,601	590,500
<i>Intergovernmental</i>	2,523,902	2,992,620	2,099,255	1,938,229	2,135,938	2,386,951	2,421,129	2,348,871	4,751,392	9,101,500
<b>Expenses (by category)</b>	<b>13,829,032</b>	<b>14,155,882</b>	<b>15,257,679</b>	<b>16,682,342</b>	<b>17,518,407</b>	<b>19,637,477</b>	<b>16,593,329</b>	<b>20,901,957</b>	<b>23,928,872</b>	<b>29,152,430</b>
<i>Personnel</i>	12,506,007	12,561,900	13,988,237	15,184,873	15,713,506	16,895,101	13,361,543	18,439,060	20,317,799	21,142,960
<i>Non-Personnel</i>	1,323,025	1,593,983	1,269,443	1,497,468	1,804,901	2,742,376	3,231,786	2,462,897	3,611,073	8,009,470
<b>Expenses (by area)</b>	<b>13,829,032</b>	<b>14,155,882</b>	<b>15,257,679</b>	<b>16,682,342</b>	<b>17,518,893</b>	<b>19,765,630</b>	<b>16,593,329</b>	<b>20,901,957</b>	<b>23,928,872</b>	<b>29,152,430</b>
<i>Court Operations</i>	6,945,477	6,791,578	7,710,811	8,638,748	9,299,691	10,927,884	11,113,793	11,957,811	12,946,733	15,876,467
<i>Youth Center</i>	6,871,377	7,363,361	7,543,205	8,042,290	8,217,900	8,837,746	5,479,536	8,944,146	10,982,139	13,275,963
<i>Hillcrest School</i>	12,178	943	3,663	1,303	1,303	-	-	-	-	-
<b>Employees</b>	<b>235.00</b>	<b>235.25</b>	<b>238.00</b>	<b>245.73</b>	<b>244.75</b>	<b>248.69</b>	<b>250.69</b>	<b>249.69</b>	<b>252.64</b>	<b>252.64</b>



GENERAL FUND BUDGET SUMMARIES: 2023

Dept **40 Juvenile Court**

**BACKGROUND** 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.

**2023 BUDGET** Revenues and expenses reflect a change in the funding source from IV-E to JFS funds related to services for youth. This has no net impact on the General Fund. Two vehicles are being requested at an estimated \$50,000. Salary increases of \$600,000 are related to recruitment and retention initiatives for juvenile corrections officers at the Youth Center implemented in July of 2022. No additional FTEs are being requested.

**PRIOR YEARS** 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 through 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). The 2022 budget included 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. 2022 expenses also included increased placement costs for the food service and hospital contracts.

**Dept 41 Court of Appeals (COA)**

**Sources** None

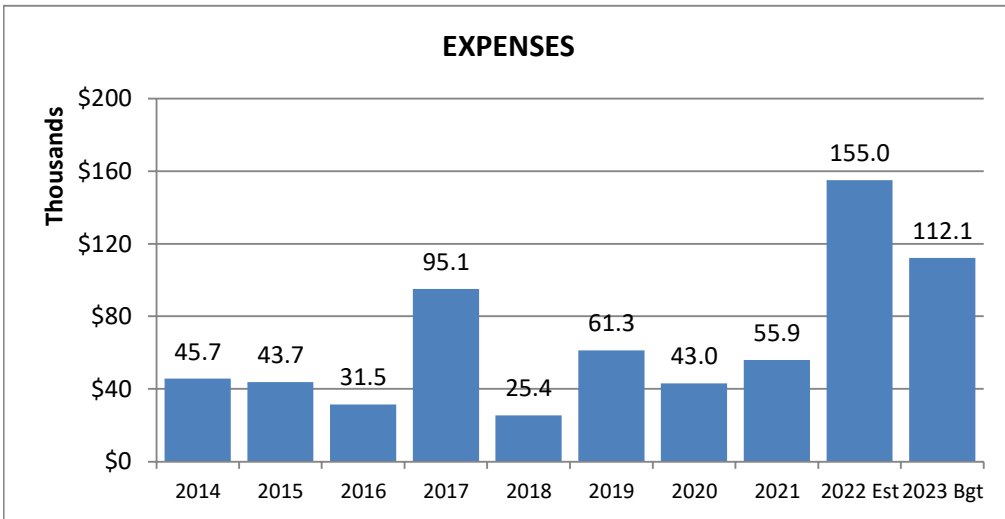
**Uses** Capital and operating expenses for the Ohio First District Court of Appeals, constituting Hamilton County. (The state supreme court funds personnel costs.) The court of appeals hears appeals of trial court cases from the Court of Common Pleas and Municipal Court.

**ORC** Chapter 2501 - Court Of Appeals

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Expenses (by category)</b>	<b>45,722</b>	<b>43,742</b>	<b>31,506</b>	<b>95,122</b>	<b>25,416</b>	<b>61,302</b>	<b>42,987</b>	<b>55,885</b>	<b>155,045</b>	<b>112,070</b>
Other Expenditures	45,722	43,742	27,029	86,143	25,416	61,302	42,987	55,885	155,045	112,070
Capital Outlay	-	-	4,477	8,978	-	-	-	-	-	-

**Expenses (by area)** *There is only one budgetary division in this department.*

**Employees** *Appeals Court staff are employees of the state of Ohio*



Dept **41 Court of Appeals (COA)**

**2023 BUDGET** COA decided not add a cross-court innovation position in 2022 so the their is no funding needed for this position in 2023. Overall, non-personnel expenses are down from 2022 as many of the Court's technology needs were fulfilled in 2022. 2023 increases include the need for additional legal services and training.

**PRIOR YEARS** COA looked to add a Cross-Court Innovation position which was to be initially funded via the general fund then through a supreme court grant thereafter. COA has since decided not to fund the position but instead use current court resources to meet their needs. Non-personnel expenses increased for training, technology and furniture. Technology increases were driven by software (Office 365, PDF software) and hardware (laptops, terminal server, monitors, printers) upgrades.

GENERAL FUND BUDGET SUMMARIES: 2023

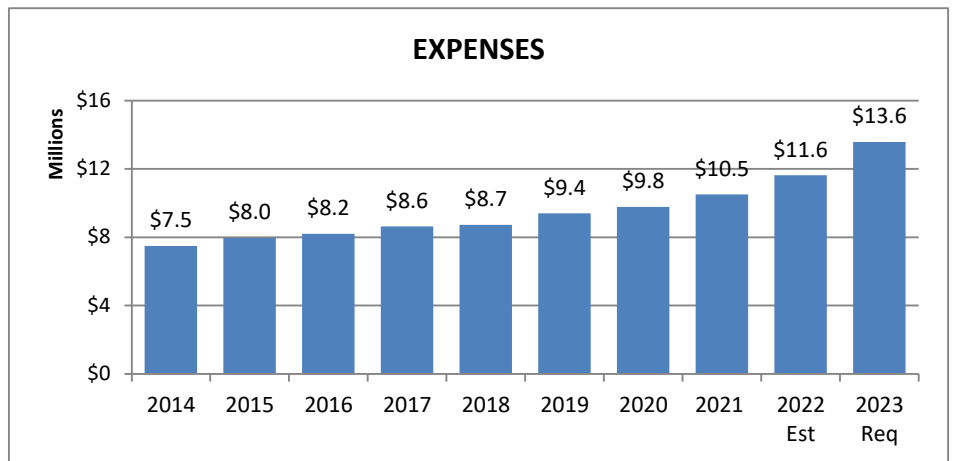
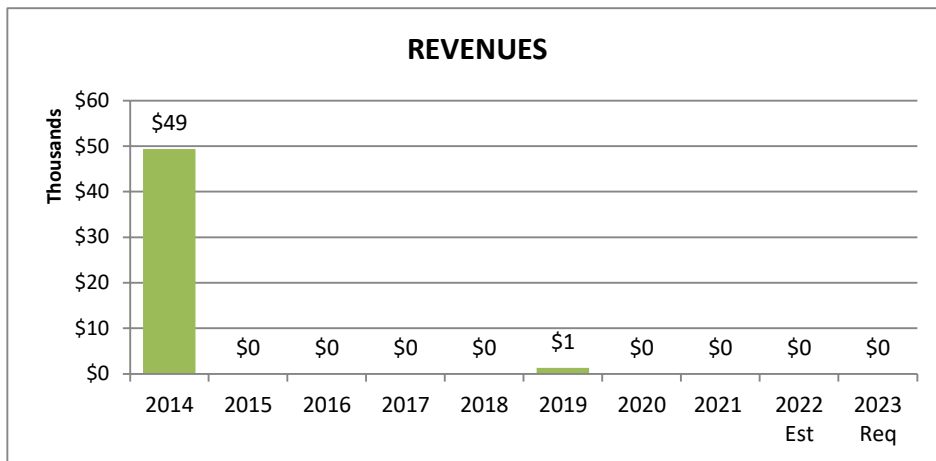
**Dept 42 Court of Common Pleas**

**Role** 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.

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

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Req
<b>Revenues</b>	<b>49,388</b>	-	-	-	-	<b>1,313</b>	-	-	-	-
<i>Other Revenue</i>	49,388	-	-	-	-	1,313	-	-	-	-
<b>Expenses (by category)</b>	<b>7,478,285</b>	<b>7,957,800</b>	<b>8,204,303</b>	<b>8,637,485</b>	<b>8,724,479</b>	<b>9,389,255</b>	<b>9,767,782</b>	<b>10,500,034</b>	<b>11,625,126</b>	<b>13,573,618</b>
<i>Personnel</i>	2,387,483	2,893,485	3,039,697	3,213,763	3,298,111	4,048,997	4,697,332	5,178,647	5,861,691	6,815,244
<i>Non-Personnel</i>	5,090,802	5,064,315	5,157,806	5,423,722	5,426,368	5,340,258	5,070,450	5,311,960	5,598,435	6,698,374
<i>Capital</i>	-	-	6,800	-	-	-	-	9,427	165,000	60,000
<b>Expenses (by area)</b>	<b>7,478,285</b>	<b>7,957,800</b>	<b>8,204,303</b>	<b>8,637,485</b>	<b>8,724,479</b>	<b>9,389,255</b>	<b>9,767,782</b>	<b>10,500,034</b>	<b>11,625,126</b>	<b>13,573,618</b>
<i>Administration</i>	6,018,695	5,703,968	5,770,221	6,061,742	6,080,667	6,533,898	6,160,027	6,768,472	7,159,168	8,793,898
<i>Judicial</i>	1,459,590	2,253,832	2,434,082	2,575,744	2,643,812	2,855,357	3,607,755	3,731,561	4,465,958	4,779,720
<b>Employees</b>	<b>40.75</b>	<b>57.75</b>	<b>58.75</b>	<b>56.75</b>	<b>58.75</b>	<b>64.75</b>	<b>66.75</b>	<b>79.75</b>	<b>83.75</b>	<b>86.75</b>





Dept **42 Court of Common Pleas**

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

**2023 BUDGET** One of the primary goals of the Court in 2023 is to reduce the backlog of cases that occurred during the pandemic. As a result expenses are increasing for juror fees, visiting judges, witness fees, and juror housing and transportation. Personnel costs are increasing due to market rate salary adjustments and the addition of a public information officer, a CMSNet project assistant and a law clerk.

**PRIOR YEARS** The 2022 budget reflected five new positions, shifted an existing employee to a restricted fund and market-rate salary revisions for bailiffs implemented during 2021. Annual growth in non-personnel is mainly attributed to contract costs related to the court management system. In 2022, the Court anticipated 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).

GENERAL FUND BUDGET SUMMARIES: 2023

**Dept 43 Municipal Court**

**Role** 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 \$6,000.

**Funding** 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.

**ORC** Chapter 1901 - Municipal Court

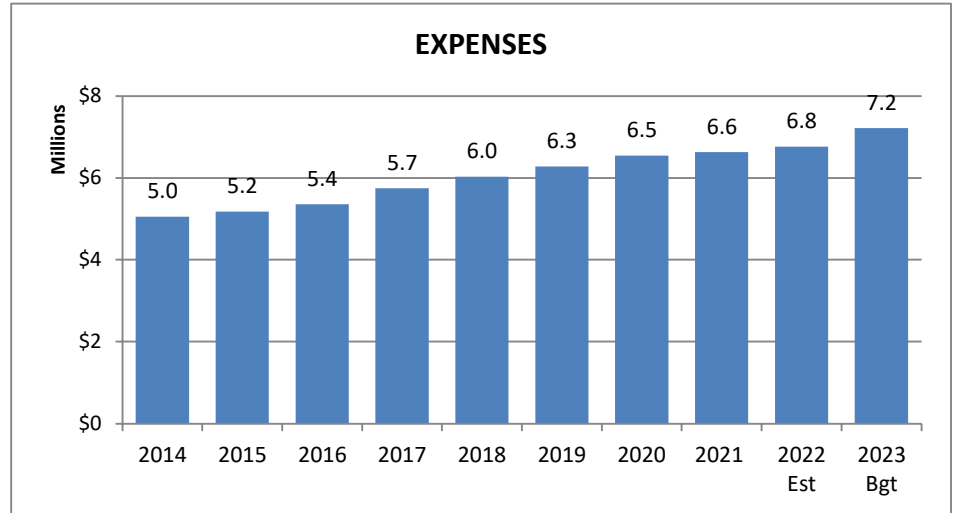
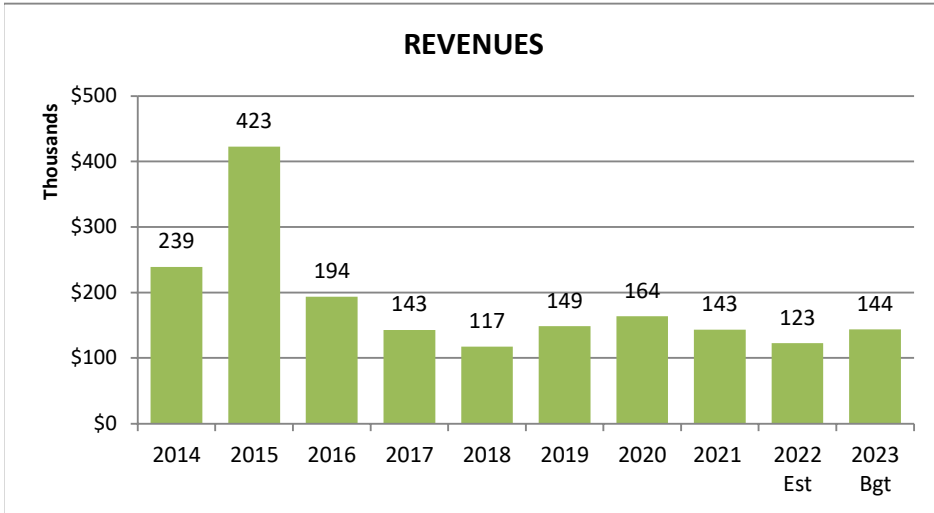
	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>238,808</b>	<b>422,833</b>	<b>193,723</b>	<b>142,934</b>	<b>117,470</b>	<b>148,584</b>	<b>163,843</b>	<b>143,287</b>	<b>122,731</b>	<b>143,837</b>
<i>Reimbursement</i>	133,440	117,554	112,954	142,934	117,470	148,356	163,843	143,287	122,731	143,837
<i>Other Revenue</i>	105,368	305,279	80,769	-	-	228	-	-	-	-
<b>Expenses (by category)</b>	<b>5,048,723</b>	<b>5,175,547</b>	<b>5,354,619</b>	<b>5,749,369</b>	<b>6,027,328</b>	<b>6,281,674</b>	<b>6,547,805</b>	<b>6,631,251</b>	<b>6,761,612</b>	<b>7,213,381</b>
<i>Personnel</i>	5,021,115	5,151,611	5,316,314	5,717,790	5,991,422	6,252,453	6,505,905	6,496,582	6,716,262	6,965,431
<i>Non-Personnel</i>	25,609	23,936	38,305	31,579	35,906	29,220	41,900	35,496	45,350	97,950
<i>Capital</i>	2,000	-	-	-	-	-	-	99,173	-	150,000
<b>Expenses (by area)</b>	<b>5,048,723</b>	<b>5,175,547</b>	<b>5,354,619</b>	<b>5,749,369</b>	<b>6,027,328</b>	<b>6,281,674</b>	<b>6,547,805</b>	<b>6,631,251</b>	<b>6,761,612</b>	<b>7,213,381</b>
<i>Administration</i>	3,912,856	4,009,318	4,196,454	4,617,284	2,895,784	2,984,534	3,172,192	3,291,126	3,382,049	3,560,784
<i>Judicial</i>	1,135,867	1,166,229	1,158,166	1,132,085	1,155,597	1,165,651	1,194,520	1,164,167	1,171,128	1,159,312
<i>Pretrial Services</i>	-	-	-	-	1,975,947	2,131,488	2,181,093	2,175,958	2,208,435	2,493,285
<b>Employees</b>	<b>93.7</b>	<b>90.5</b>	<b>88.4</b>	<b>87.9</b>	<b>91.5</b>	<b>94.5</b>	<b>93.5</b>	<b>95.5</b>	<b>96.0</b>	<b>96.0</b>

**BACKGROUND** For several years Municipal Court used various restricted funds (RF) to offset general fund (GF) operations. Over time actions were taken to shift expenses back to the GF. Municipal Court's general fund expenses are primarily personnel costs. The majority of operational expenses are allocated to other funds. This may require a shift for future budgets as overall caseloads are down approximately 30% since March of 2020, thus reducing the ability of the Special Projects fund to assist the General Fund.

**2023 BUDGET** Personnel costs are increasing due to market rate salary adjustments. With the installation of digital recording systems in ten courtrooms in 2021 and 2022, annual maintenance and support agreements costs are increasing in 2023. The purchase of five of the digital recording systems have been covered by the Special Projects Fund. The Court has also requested four additional digital recording systems to outfit the remaining courtrooms. There is potential risk of the Special Projects Fund running at a deficit which may require a shift of non-personnel items to the General Fund moving forward.

GENERAL FUND BUDGET SUMMARIES: 2023

Dept **43 Municipal Court**



**PRIOR YEARS** 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 Court continues to use its restricted funds to purchase major items to maintain a measure of professionalism and decorum in the Court, including furniture and carpet.

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 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.

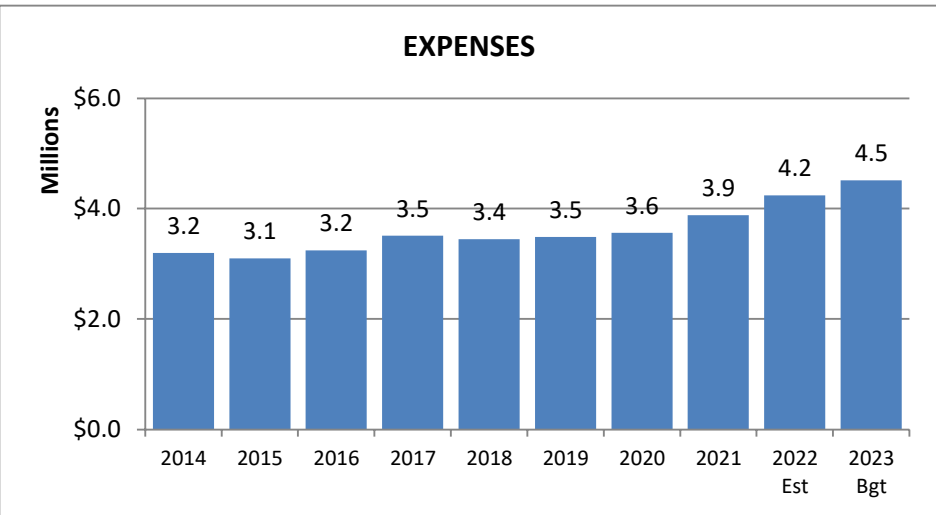
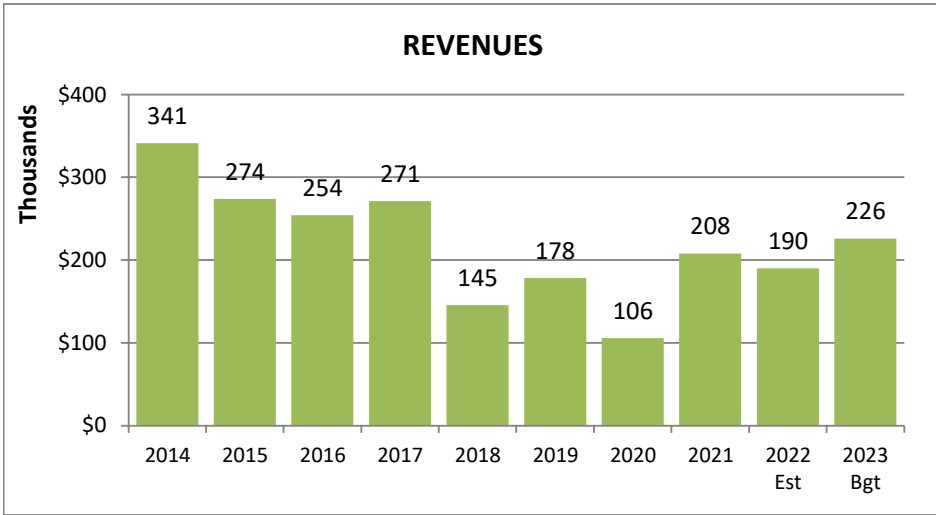
**ORC** Section 2301.03 - Designation domestic relations, juvenile and probate duties

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>341,169</b>	<b>273,872</b>	<b>253,981</b>	<b>271,226</b>	<b>145,273</b>	<b>178,291</b>	<b>105,589</b>	<b>207,876</b>	<b>190,000</b>	<b>226,000</b>
<i>Service Fees</i>	6,448	6,018	5,345	6,064	5,551	6,295	4,175	4,215	5,000	6,000
<i>Other Intergovernmenta</i>	334,721	267,854	248,636	265,162	139,722	171,996	101,414	203,661	185,000	220,000
<b>Expenses (by category)</b>	<b>3,196,985</b>	<b>3,099,111</b>	<b>3,244,450</b>	<b>3,508,182</b>	<b>3,444,809</b>	<b>3,484,338</b>	<b>3,558,495</b>	<b>3,880,059</b>	<b>4,241,116</b>	<b>4,509,489</b>
<i>Personnel</i>	3,083,690	2,997,623	3,153,533	3,398,579	3,313,397	3,371,976	3,406,571	3,747,107	4,052,025	4,309,869
<i>Other Expenditures</i>	97,828	98,705	90,917	109,603	131,412	112,362	151,924	132,952	184,091	189,620
<i>Capital Outlay</i>	15,467	2,783	-	-	-	-	-	-	5,000	10,000
<b>Expenses (by area)</b>	<b>3,196,985</b>	<b>3,099,111</b>	<b>3,244,450</b>	<b>3,508,182</b>	<b>3,444,809</b>	<b>3,484,338</b>	<b>3,558,495</b>	<b>3,880,059</b>	<b>4,241,116</b>	<b>4,509,489</b>
<i>Administration</i>	1,226,408	1,198,819	1,184,358	1,225,513	1,146,147	1,255,466	1,295,360	1,343,373	1,467,568	1,624,077
<i>Judges/Magistrates</i>	1,381,862	1,302,445	1,510,099	1,575,761	1,563,143	1,485,644	1,634,523	1,866,791	1,972,271	2,060,603
<i>Investigative</i>	588,715	597,846	549,993	706,907	735,519	743,228	628,612	669,895	801,277	824,810
<b>Employees</b>	<b>47.90</b>	<b>45.00</b>	<b>45.60</b>	<b>47.60</b>	<b>48.60</b>	<b>52.60</b>	<b>51.60</b>	<b>48.80</b>	<b>48.80</b>	<b>49.40</b>

**BACKGROUND** The Court of Domestic Relations is more than 95% personnel expenses; thus cost increases are primarily related to staffing levels, and wage and benefit increases. 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 2021 decrease in employee count 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.

**2023 BUDGET** The Court of Domestic Relations employee positions are up 0.60 due to some restructuring of personnel. Non-personnel expenses are up from 2022 by 11% mostly due to software licenses and furniture needs. Capital Outlay reflects the need for new chairs in the magistrates offices.

Dept **44 Court of Domestic Relations**



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

GENERAL FUND BUDGET SUMMARIES: 2023

**Dept 45 Probate Court**

**Sources** 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

**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

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>2,141,785</b>	<b>1,626,237</b>	<b>1,609,554</b>	<b>1,768,532</b>	<b>1,648,466</b>	<b>1,910,829</b>	<b>1,604,347</b>	<b>1,851,669</b>	<b>1,670,000</b>	<b>1,895,000</b>
<i>Court Fees</i>	710,912	716,502	749,804	746,385	732,843	710,165	652,924	805,608	700,000	775,000
<i>Intergovernmental</i>	233,088	375,801	208,745	369,988	263,751	249,629	300,967	345,120	320,000	330,000
<i>Indigent Care Levy</i>	1,197,680	533,795	650,057	650,190	650,291	650,000	650,000	650,941	650,000	790,000
<i>Transfers - In</i>	-	-	-	-	-	300,000	-	50,000	-	-
<i>Investments Interest</i>	107	139	947	1,968	1,581	1,035	456	-	-	-
<b>Expenses (by Category)</b>	<b>2,611,599</b>	<b>2,687,737</b>	<b>2,847,296</b>	<b>3,111,229</b>	<b>3,227,833</b>	<b>3,406,282</b>	<b>3,428,475</b>	<b>3,623,399</b>	<b>4,103,144</b>	<b>4,470,224</b>
<i>Personnel</i>	2,166,782	2,208,519	2,449,441	2,636,596	2,677,047	2,909,197	2,967,487	3,149,283	3,383,344	3,833,284
<i>Other Expenditures</i>	444,817	479,218	397,855	474,633	550,787	497,085	460,988	474,116	634,800	636,940
<i>Capital Outlay</i>	-	-	-	-	-	-	-	-	85,000	-

**Expenses (by Area)** *There is only one budgetary division in this department.*

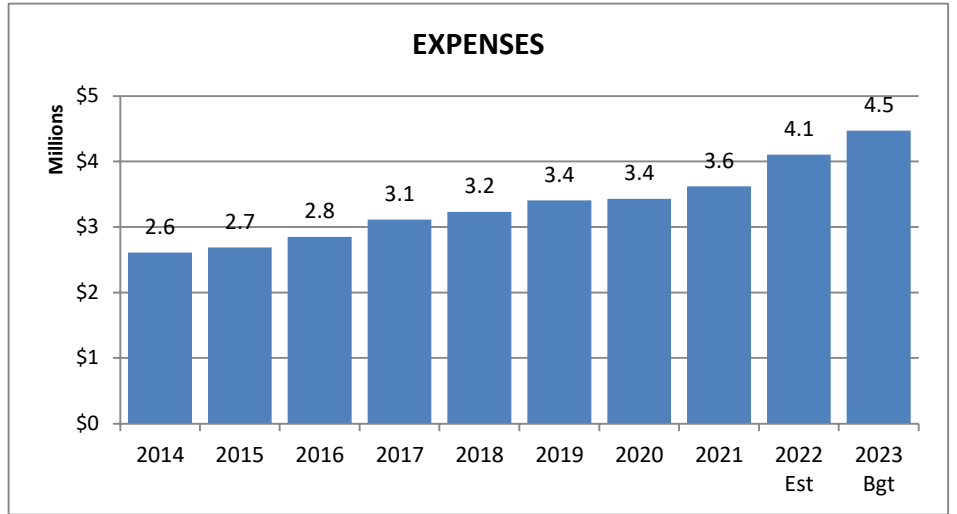
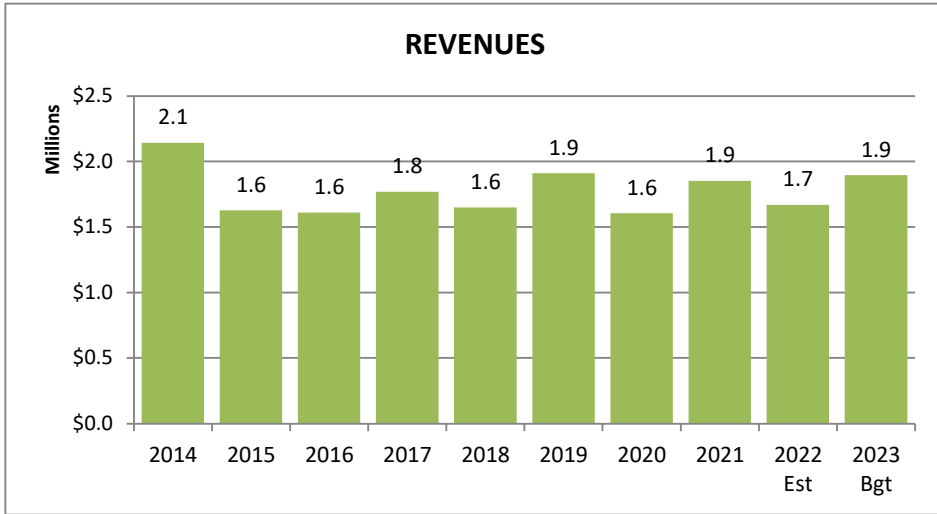
<b>Employees</b>	<b>37.40</b>	<b>36.00</b>	<b>39.00</b>	<b>41.50</b>	<b>40.01</b>	<b>39.51</b>	<b>39.91</b>	<b>39.41</b>	<b>41.30</b>	<b>44.00</b>
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**2023 BUDGET** Probate Court is receiving increased funding from the Indigent Care Levy from \$650,000 to \$790,000 annually to support guardianship investigations. This funding offsets the 0.70 increase in personnel for the court investigator. The Court decreased part-time staff sufficient to add an additional magistrate to address growing caseloads and case complexity, and will add two new positions to help alleviate some of backlog issues. Non-personnel expenses decrease by over \$80,000 due to the Court addressing capital needs in 2022.

**PRIOR YEARS** Probate Court will be over budget by \$75,000 in personnel expenses for the 2022 budget. There are two reasons for the overage: (1) An additional guardianship investigator and magistrate positions were added (see 2023 budget); (2) a vacation payout was needed due to staffing level requirements during the pandemic. The overage in personnel is related to the demands of COVID and the pandemic. The Court will address the issue with transfers from non-personnel appropriations.

GENERAL FUND BUDGET SUMMARIES: 2023

Dept **45 Probate Court**



GENERAL FUND BUDGET SUMMARIES: 2023

**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

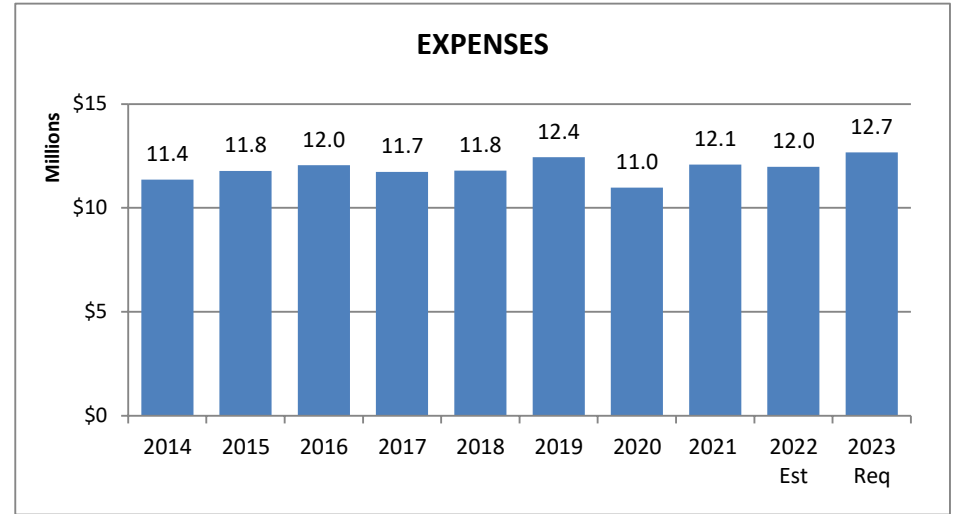
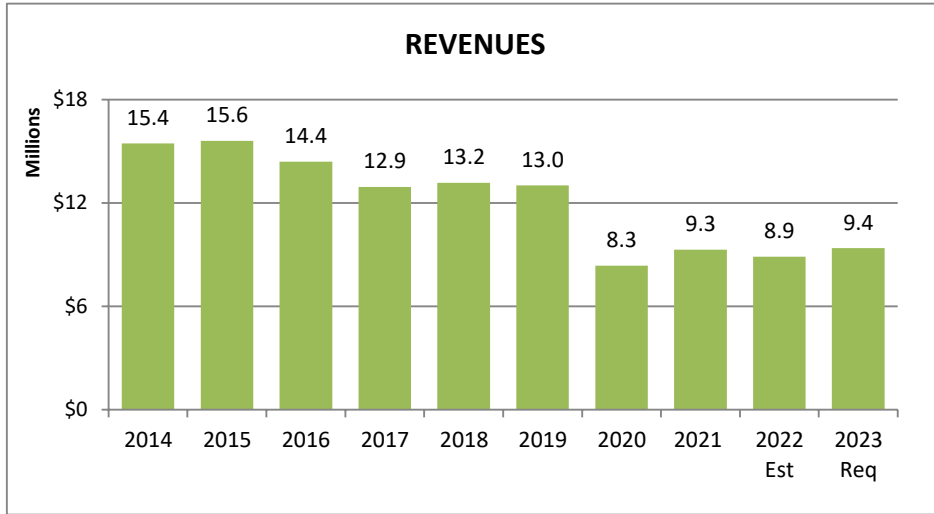
	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Req
<b>Revenues</b>	<b>15,441,192</b>	<b>15,591,906</b>	<b>14,393,889</b>	<b>12,926,857</b>	<b>13,162,303</b>	<b>13,022,014</b>	<b>8,346,143</b>	<b>9,283,078</b>	<b>8,883,571</b>	<b>9,378,323</b>
<i>Fines and Fees</i>	12,566,792	12,782,100	11,546,503	10,167,241	10,645,635	11,139,382	8,050,921	8,865,302	8,449,125	8,940,323
<i>Postage Reimb</i>	1,156,307	1,096,090	1,119,975	1,026,582	1,087,264	1,009,136	285,222	416,362	433,575	438,000
<i>Auto Title Transfer</i>	1,700,000	1,700,000	1,700,000	1,700,000	1,400,000	849,000	-	-	-	-
<i>Other Revenues</i>	18,093	13,716	27,411	33,033	29,403	24,496	10,000	1,414	871	-
<b>Expenses (by category)</b>	<b>11,355,654</b>	<b>11,781,966</b>	<b>12,046,652</b>	<b>11,735,290</b>	<b>11,796,521</b>	<b>12,431,865</b>	<b>10,971,199</b>	<b>12,076,527</b>	<b>11,974,328</b>	<b>12,675,803</b>
<i>Personnel</i>	8,671,988	9,092,100	9,463,191	9,685,023	9,578,484	10,012,403	9,541,752	10,036,107	10,102,776	10,749,738
<i>Non-Personnel</i>	2,546,766	2,525,360	2,436,443	2,022,001	2,146,542	2,367,848	1,392,565	1,951,518	1,811,552	1,866,065
<i>Capital</i>	136,900	164,506	147,017	28,265	71,495	51,614	36,882	88,902	60,000	60,000
<b>Expenses (by area)</b>	<b>11,355,654</b>	<b>11,781,966</b>	<b>12,046,652</b>	<b>11,735,290</b>	<b>11,796,521</b>	<b>12,431,865</b>	<b>10,971,199</b>	<b>12,076,527</b>	<b>11,974,328</b>	<b>12,675,803</b>
<i>Administration</i>	8,724,171	9,125,925	9,601,599	9,899,058	9,797,242	10,429,541	9,889,717	10,714,833	10,466,296	4,744,815
<i>Municipal Criminal Traffic</i>	229,573	426,097	322,450	41,839	20,748	30,154	19,523	19,320	30,110	2,761,189
<i>Common Pleas</i>	743,760	386,917	391,919	353,073	346,253	295,288	32,951	22,727	71,250	2,063,329
<i>Mail Ctr/Imaging/Archives</i>	1,106,423	1,322,775	1,184,881	1,044,617	1,168,055	1,263,168	965,445	1,155,581	1,262,474	1,682,545
<i>Municipal Court Civil</i>	420,296	386,739	404,501	368,551	399,521	401,586	21,191	25,446	25,355	1,299,325
<i>Bailiffs</i>	131,432	133,513	141,302	28,151	64,701	12,128	42,373	138,621	118,842	124,600
<b>Employees</b>	<b>175.40</b>	<b>178.15</b>	<b>183.90</b>	<b>177.70</b>	<b>177.00</b>	<b>177.00</b>	<b>177.00</b>	<b>177.00</b>	<b>176.80</b>	<b>169.50</b>

**2023 BUDGET** The 2023 budget includes market rate salary adjustments to attract new employees and to retain existing staff. To offset some of the cost related to the adjustments the department eliminated a number of positions. In addition, vehicles in the criminal bailiff division are being replaced due to maintenance issues and high mileage.



GENERAL FUND BUDGET SUMMARIES: 2023

Dept **46 Clerk of Courts**



**PRIOR YEARS** The growth in non-personnel in 2021 and 2022 is related to postage. 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. An 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).

GENERAL FUND BUDGET SUMMARIES: 2023

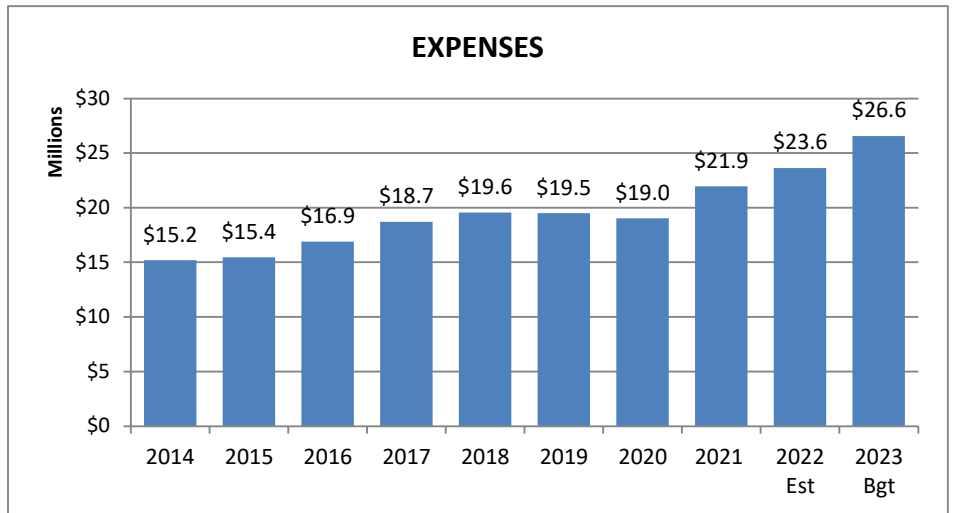
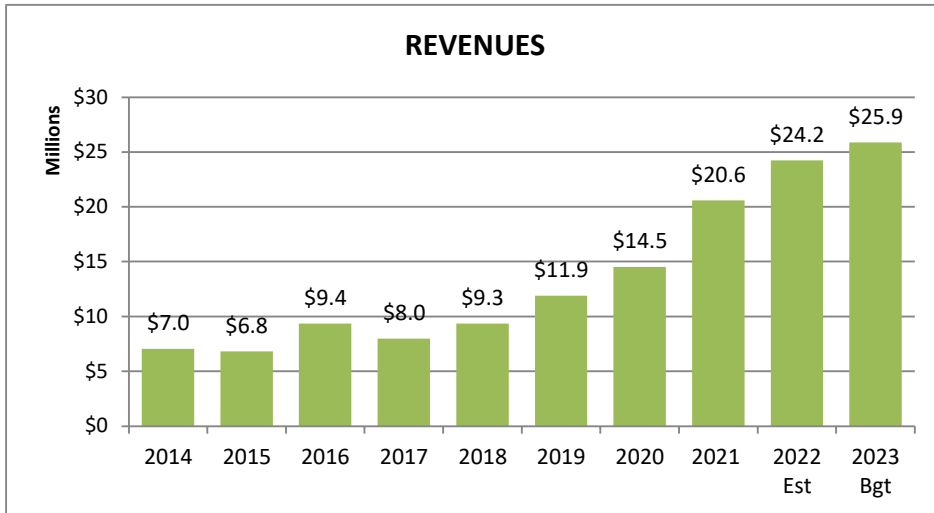
**Dept 47 Public Defender**

**Role** Legal representation for indigent adults and juveniles.

**Funding** State reimbursement for indigent defense cost, other client fees.

**ORC** Chapter 120 - Public Defenders

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>7,046,732</b>	<b>6,819,927</b>	<b>9,354,626</b>	<b>7,961,580</b>	<b>9,346,399</b>	<b>11,883,701</b>	<b>14,521,016</b>	<b>20,601,867</b>	<b>24,241,170</b>	<b>25,889,678</b>
<i>State Reimbursement</i>	6,969,916	6,748,731	9,263,957	7,887,314	9,260,465	11,733,663	14,443,519	20,317,635	24,164,926	25,484,058
<i>Other Revenue</i>	76,815	71,196	90,669	74,266	85,935	150,038	77,497	284,232	76,244	405,621
<b>Expenses (by Category)</b>	<b>15,177,274</b>	<b>15,446,131</b>	<b>16,879,054</b>	<b>18,716,741</b>	<b>19,550,937</b>	<b>19,487,442</b>	<b>19,026,224</b>	<b>21,948,798</b>	<b>23,645,799</b>	<b>26,567,190</b>
<i>Personnel</i>	9,530,928	9,561,827	10,089,133	10,873,659	11,222,247	12,535,883	12,446,578	13,137,023	14,140,431	17,863,639
<i>Non-Personnel</i>	5,646,346	5,884,304	6,789,921	7,831,903	8,328,690	6,944,576	6,579,646	8,811,774	9,445,369	8,660,551
<i>Capital</i>	-	-	-	11,179	-	6,983	-	-	60,000	43,000
<b>Expenses (by Area)</b>	<b>15,177,274</b>	<b>15,446,131</b>	<b>16,876,054</b>	<b>18,716,741</b>	<b>19,550,937</b>	<b>19,487,442</b>	<b>19,026,224</b>	<b>21,948,798</b>	<b>23,645,799</b>	<b>26,567,190</b>
<i>Public Defender</i>	11,866,101	12,394,737	13,176,957	14,521,781	15,082,508	15,503,769	15,129,225	16,765,257	17,832,989	21,510,176
<i>Assigned Counsel</i>	3,311,173	3,051,394	3,699,097	4,194,961	4,468,429	3,983,674	3,896,999	5,183,541	5,812,810	5,057,014
<b>Employees</b>	<b>141.35</b>	<b>141.00</b>	<b>142.00</b>	<b>146.00</b>	<b>146.00</b>	<b>146.00</b>	<b>151.00</b>	<b>154.00</b>	<b>162.00</b>	<b>175.00</b>



GENERAL FUND BUDGET SUMMARIES: 2023

Dept **47 Public Defender**

**2023 BUDGET** The 2023 budget reflects increases for market rate salary adjustments, as well as the addition of new positions. These new positions are seven attorneys in the felony division it is anticipated that there will be a reduction in panel attorney costs. A paralegal who will support these attorneys. Four social workers, who will connect clients to substance abuse and mental health services for treatment in the municipal division and a youth defense investigator that will support youth defense attorneys. The State reimbursement rate reflects a reduction from 100% to 90%. As a result of the reimbursement reduction, the budget includes reimbursement from the Children Services Levy for to cover 10% of Guardian Ad Litem (GAL) services.

**PRIOR YEARS** The growth in 2022 is related to the addition of eight new attorney positions, salary adjustments to achieve pay-parity with the Prosecutor's office and comparable local attorneys to help with staff recruitment and retention. 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; the assigned counsel hourly rate increased from \$60/hour to \$75/hour which is in-line with the Office of the Ohio Public Defender. In 2020 assigned counsel increased from \$50/hour to \$60/hour. A previous change to the hourly rate occurred in 2016. 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.

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 GAL services to the extent that the state did not fully reimburse costs.

GENERAL FUND BUDGET SUMMARIES: 2023

**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.

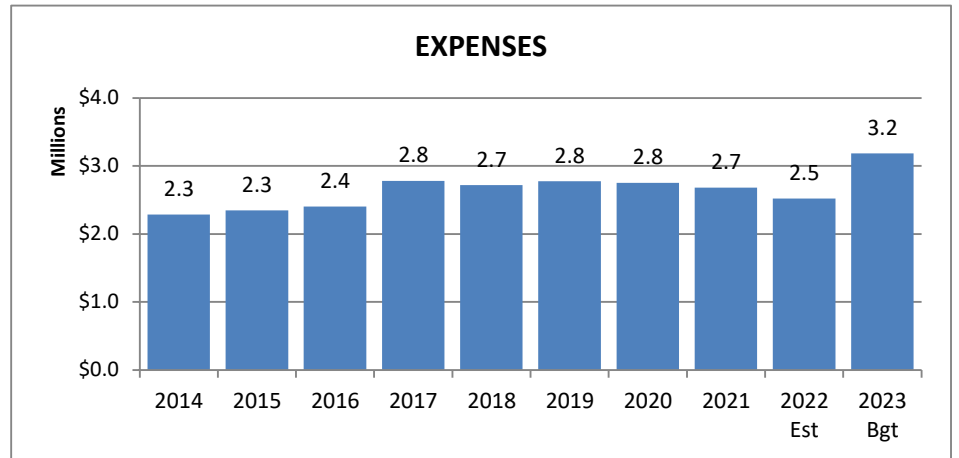
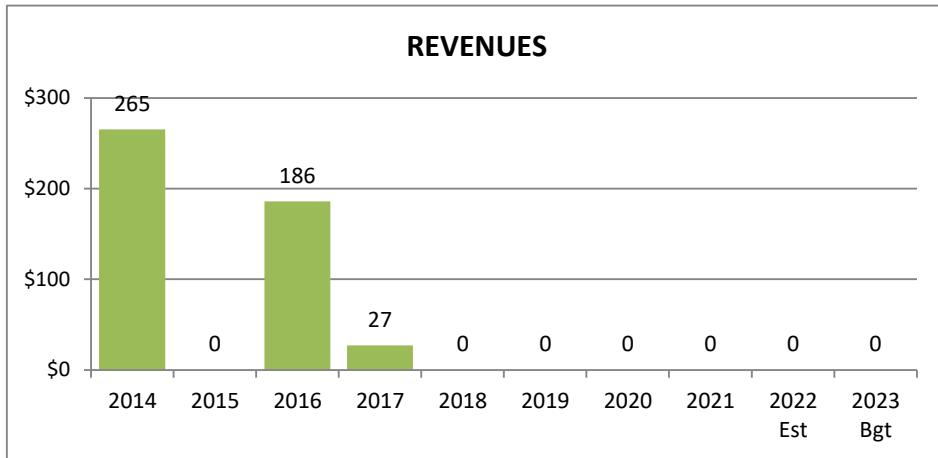
**Uses** The Court Reporters' department is responsible for transcribing spoken or recorded speech into written form using stenographic machines to produce official transcripts of court proceedings.

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>265</b>	-	<b>186</b>	<b>27</b>	-	-	-	-	-	-
Other Fees	265	-	186	27	-	-	-	-	-	-
<b>Expenses (by Category)</b>	<b>2,283,369</b>	<b>2,346,917</b>	<b>2,405,154</b>	<b>2,780,387</b>	<b>2,715,971</b>	<b>2,773,107</b>	<b>2,750,769</b>	<b>2,681,796</b>	<b>2,522,189</b>	<b>3,184,064</b>
Personnel	2,210,316	2,254,715	2,320,195	2,628,035	2,616,831	2,653,513	2,619,086	2,541,274	2,372,189	3,059,964
Non-Personnel	72,803	92,202	84,959	152,352	99,139	119,594	131,184	140,523	150,000	124,100
Capital	249	-	-	-	-	-	499	-	-	-

**Expenses (by Area)** This department has only one budgetary division in the general fund.

<b>Employees</b>	<b>38.00</b>	<b>38.00</b>	<b>38.00</b>	<b>38.00</b>	<b>38.00</b>	<b>38.00</b>	<b>38.00</b>	<b>38.00</b>	<b>34.75</b>	<b>35.50</b>
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GENERAL FUND BUDGET SUMMARIES: 2023

Dept **48 Court Reporters**

**OVERVIEW** The Court Reporter's office general fund expenses are primarily personnel costs. Non-personnel expenses mainly consist of office supplies, transcript fees and contracts for transcription services.

**2023 BUDGET** The 2023 budget reflects market rate salary adjustments. A part-time employee was expanded to a full-time employee.

**PRIOR YEARS** 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 costs decreased 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.

GENERAL FUND BUDGET SUMMARIES: 2023

**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, furlougees, 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

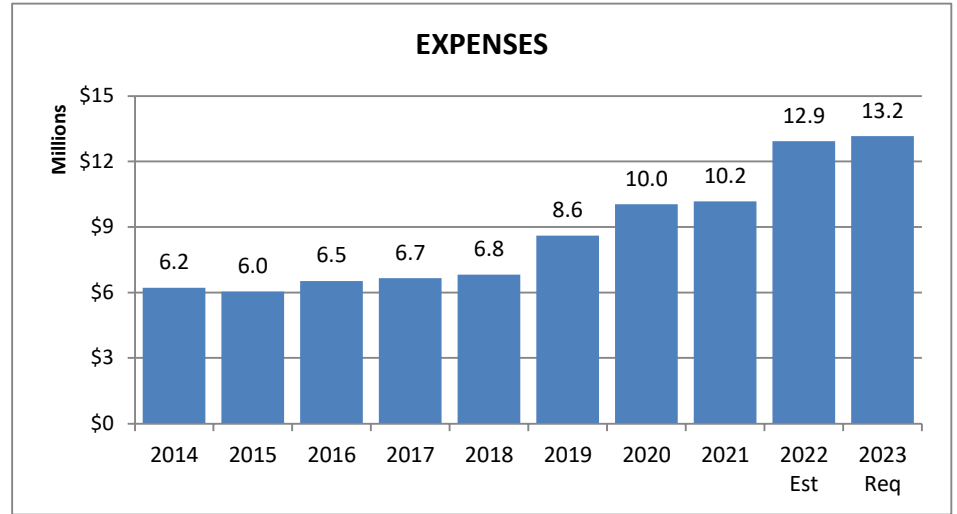
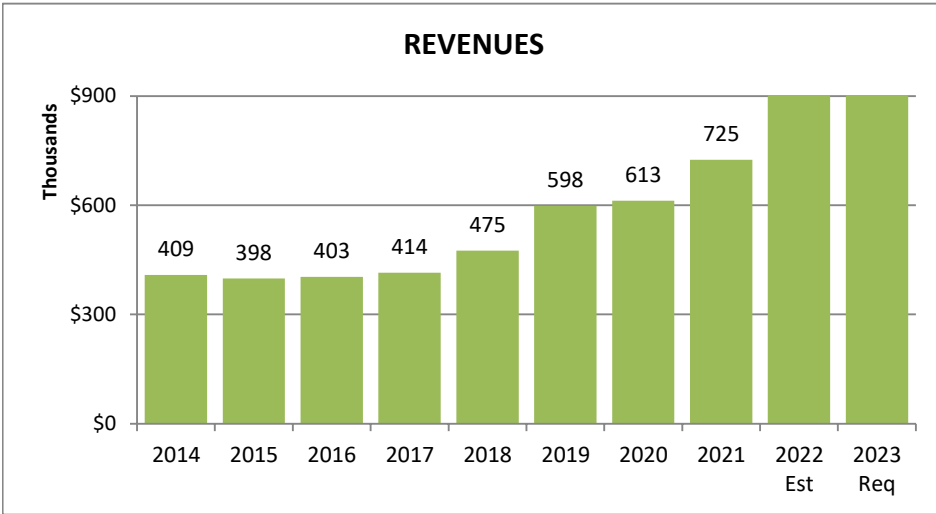
	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Req
<b>Revenues</b>	<b>408,507</b>	<b>398,259</b>	<b>402,734</b>	<b>414,214</b>	<b>474,986</b>	<b>598,397</b>	<b>612,507</b>	<b>725,187</b>	<b>3,170,753</b>	<b>2,904,414</b>
Reimbursements	383,013	372,866	377,033	388,344	448,344	572,046	611,451	711,427	743,703	650,914
Court Order Payments	-	-	-	-	-	-	-	-	2,400,000	2,228,500
Other Revenue	25,493	25,394	25,701	25,870	26,642	26,352	1,056	13,760	27,050	25,000
<b>Expenses (by category)</b>	<b>6,211,666</b>	<b>6,045,947</b>	<b>6,523,713</b>	<b>6,657,890</b>	<b>6,821,613</b>	<b>8,599,832</b>	<b>10,044,299</b>	<b>10,175,005</b>	<b>12,927,925</b>	<b>13,160,297</b>
Personnel	5,833,504	5,700,732	6,141,397	6,338,535	6,534,073	7,508,569	9,058,697	8,826,977	9,181,439	9,065,979
Non-Personnel	378,162	345,215	382,315	319,355	287,540	940,503	951,801	1,348,028	3,746,486	4,023,448
Capital	-	-	-	-	-	150,760	33,801	-	-	70,870
<b>Expenses (by area)</b>	<i>Probation has only one budgetary division in the general fund.</i>									
<b>Employees</b>	<b>119.05</b>	<b>114.79</b>	<b>110.79</b>	<b>105.39</b>	<b>107.14</b>	<b>107.14</b>	<b>130.09</b>	<b>141.05</b>	<b>132.00</b>	<b>133.20</b>

**BACKGROUND** Personnel costs modulate between this agency's various funds. The Electronic Monitoring Division was incorporated into this agency in 2019.

**2023 BUDGET** Personnel costs are increasing due to market rate salary adjustments, adding a Chief Probation Officer (CPO), and reallocating positions between the restricted fund and general fund. In addition, \$1M in personnel costs are being offset by the Targeted Community Alternatives to Prison (TCAP) grant. The Court Administrator has served as the CPO for many years. Electronic monitoring contractual services and lab/x-ray services are increasing as judges order more defendants to wear monitoring bracelets and report in-person for drug tests. In addition, the budget includes replacing 2007 and 2008 model year vehicles due to the difficulty in repairing these models.

GENERAL FUND BUDGET SUMMARIES: 2023

Dept **49 Probation**



**PRIOR YEARS** Increased use of electronic monitoring devices due to the pandemic has driven costs of non-personnel expenses since 2020. This increased use continues into 2022, but expenses are decreasing slightly due to resources from the TCAP grant. Growth in employees in 2020 and 2021 is mainly due to shifting personnel costs from the 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 as conditions in the fund improved. In 2017 and 2016 market rate salary adjustments were implemented.

Starting in 2022, due to changes to audit methodology, Court Ordered Payments previous recorded in an agency fund are now recorded in the General Fund. The County holds these funds on behalf of another government agency, and ultimately passes them through.

In 2021, revenue increased 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 (MHR SB) to assist specialized dockets. In 2019, additional reimbursement revenue was received related to the transition of electronic monitoring to this agency, for monitoring domestic violence offenders. The increase in 2018 revenue is personnel reimbursement associated with the Mentally Disabled Offender agreement.

GENERAL FUND BUDGET SUMMARIES: 2023

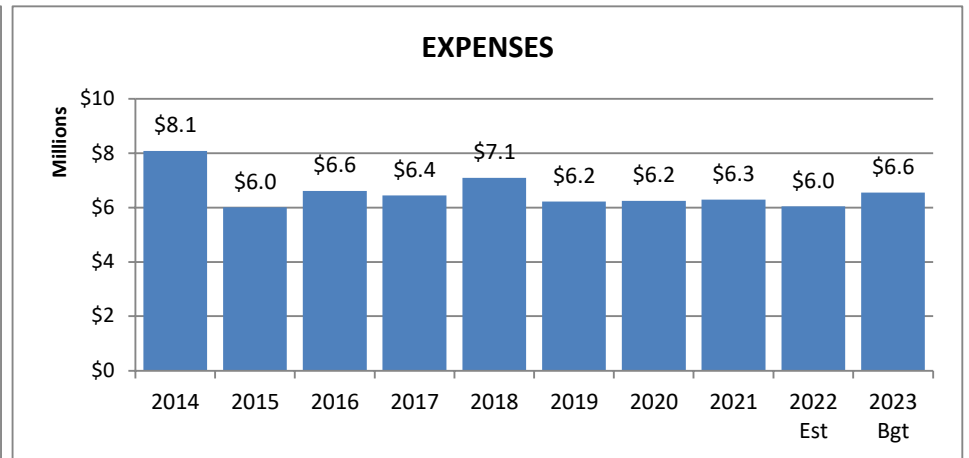
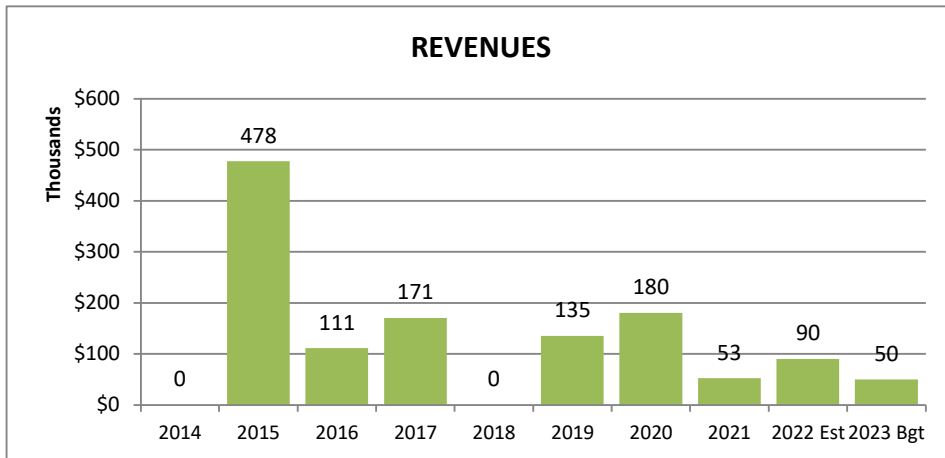
**Dept 51 Debt Service**

**Sources** Hospital Commission 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.

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	-	<b>477,588</b>	<b>111,000</b>	<b>170,500</b>	-	<b>135,000</b>	<b>180,000</b>	<b>52,500</b>	<b>90,000</b>	<b>50,000</b>
Conduit Debt Fees	-	-	111,000	170,500	-	135,000	180,000	52,500	90,000	50,000
Hosp Comm Balance	-	477,588	-	-	-	-	-	-	-	-
<b>Expenses (by Category)</b>	<b>8,075,018</b>	<b>6,010,000</b>	<b>6,607,679</b>	<b>6,447,500</b>	<b>7,091,259</b>	<b>6,213,754</b>	<b>6,246,146</b>	<b>6,286,769</b>	<b>6,044,403</b>	<b>6,550,000</b>
Non-Personnel	-	-	57,679	27,500	38,259	38,754	46,146	36,769	44,403	50,000
Transfers	8,075,018	6,010,000	6,550,000	6,420,000	7,053,000	6,175,000	6,200,000	6,250,000	6,000,000	6,500,000
<b>Expenses (by Area)</b>	<b>8,075,018</b>	<b>6,010,000</b>	<b>6,607,679</b>	<b>6,447,500</b>	<b>7,091,259</b>	<b>6,213,754</b>	<b>6,246,146</b>	<b>6,286,769</b>	<b>6,044,403</b>	<b>6,550,000</b>
Hospital Commission	-	-	57,679	27,500	38,259	38,754	46,146	36,769	44,403	50,000
Debt Service	8,075,018	6,010,000	6,550,000	6,420,000	7,053,000	6,175,000	6,200,000	6,250,000	6,000,000	6,500,000
<b>Employees</b>	-	-	-	-	-	-	-	-	-	-





GENERAL FUND BUDGET SUMMARIES: 2023

Dept     **51 Debt Service**

**BACKGROUND** The debt portion of this budget is a transfer to the general obligation debt fund for payment of debt supported by the general revenues of the County. (That fund also receives support from restricted funds for debt aligned with their activities.) The Hospital Commission portion of this 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.

**2023 BUDGET** The debt service portion of this budget increases in 2023 due to estimated debt on a new issuance for energy efficiency projects currently underway in County Facilities. This debt may not be issued in 2023, depending on our cash position and debt market conditions.

**PRIOR YEARS** 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 (\$477,588) deposited at that time.

GENERAL FUND BUDGET SUMMARIES: 2023

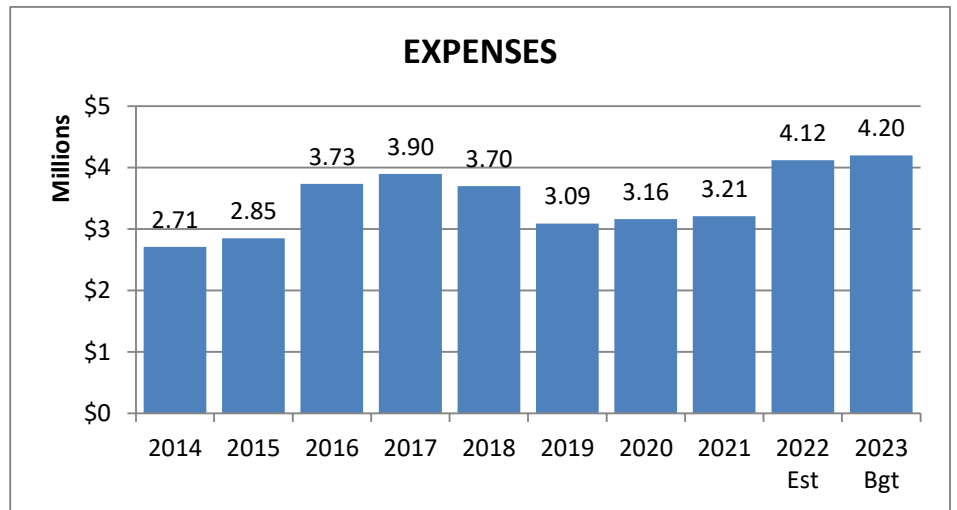
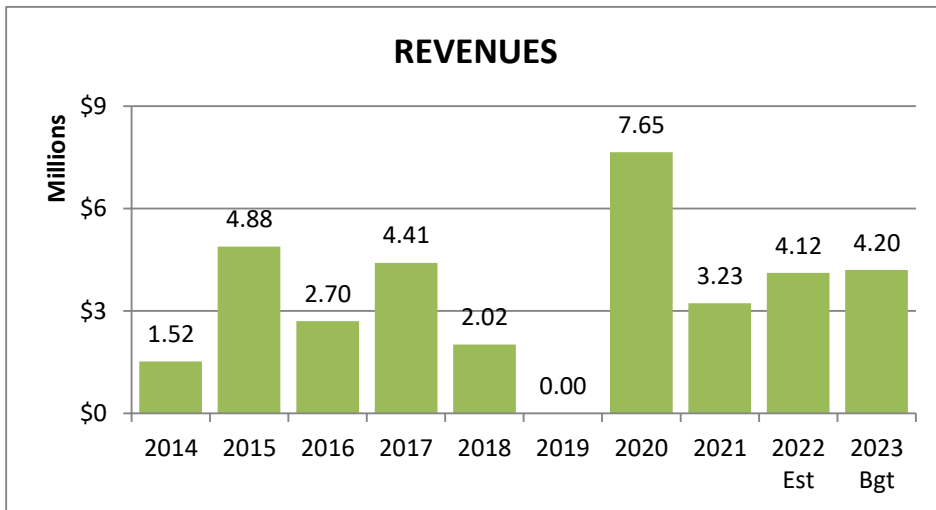
**Dept 57 Metropolitan Sewer District (MSD) Oversight**

**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 (US EPA).

**ORC** Chapter 6117 - Sewer Districts; County Sewers

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues - MSD Reimb</b>	<b>1,517,587</b>	<b>4,882,355</b>	<b>2,700,000</b>	<b>4,409,335</b>	<b>2,015,489</b>	-	<b>7,650,412</b>	<b>3,225,520</b>	<b>4,117,484</b>	<b>4,199,841</b>
<b>Expenses</b>	<b>2,706,797</b>	<b>2,850,304</b>	<b>3,732,534</b>	<b>3,895,908</b>	<b>3,698,585</b>	<b>3,086,837</b>	<b>3,160,565</b>	<b>3,207,673</b>	<b>4,117,484</b>	<b>4,199,841</b>
<i>Personnel</i>	396,935	427,445	381,600	329,641	221,130	236,677	235,364	239,699	260,355	268,541
<i>Contractors/Counsel</i>	2,299,265	2,344,671	3,340,925	3,556,645	3,472,641	2,849,038	2,923,636	2,966,257	3,855,000	3,920,200
<i>Other Expenses</i>	10,596	78,188	10,009	9,622	4,815	1,123	1,565	1,716	2,129	11,100
<b>Employees</b>	<b>3.60</b>	<b>4.75</b>	<b>4.40</b>	<b>4.00</b>	<b>2.35</b>	<b>2.65</b>	<b>2.65</b>	<b>2.65</b>	<b>1.65</b>	<b>1.65</b>



Dept **57 Metropolitan Sewer District (MSD) Oversight**

**BACKGROUND** 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 2022 and 2023 monitoring team expenses are projected to increase relative to 2019-21.

**2023 BUDGET** The 2023 budget request is slightly higher than estimated 2022 expenditures by less than 2%, with the majority of the increase in appointed counsel contracts (+\$65,000) due to the continued Phase 2A negotiations. Other expenses include budgeted amounts for office equipment and other miscellaneous expenses that are rarely expended as seen in previous years.

**PRIOR YEARS** 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. 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 fell by 1.0 in 2022 with the removal of a long-vacant finance position.

GENERAL FUND BUDGET SUMMARIES: 2023

**Dept 70 Veterans Service Commission (VSC)**

**Sources** Senior services levy reimbursement

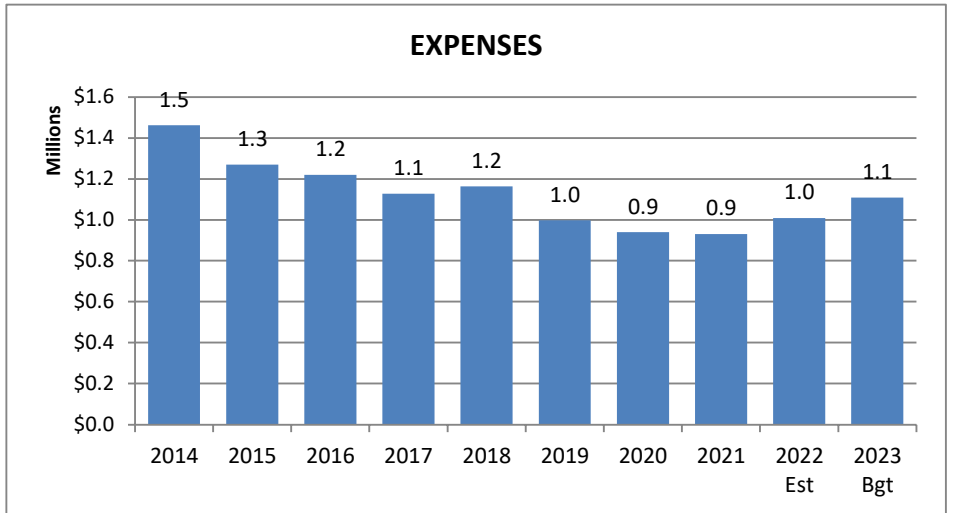
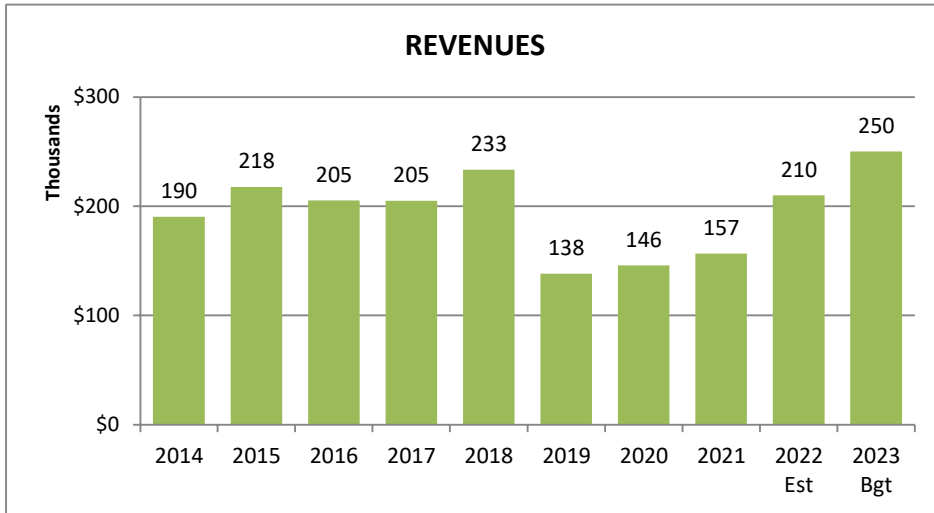
**Uses** Aid and financial assistance for veteran emergencies; filing of veterans administration claims on behalf of veterans; operation of the veterans service office

**ORC** Chapter 5901: Veterans' Services Commissions

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>190,376</b>	<b>217,647</b>	<b>205,152</b>	<b>205,000</b>	<b>233,298</b>	<b>137,995</b>	<b>145,761</b>	<b>156,554</b>	<b>210,000</b>	<b>250,000</b>
Senior Svcs Levy	190,376	217,647	205,152	205,000	233,298	137,995	145,761	156,554	210,000	250,000
<b>Expenses (by category)</b>	<b>1,461,562</b>	<b>1,269,898</b>	<b>1,220,276</b>	<b>1,127,951</b>	<b>1,163,217</b>	<b>997,392</b>	<b>940,297</b>	<b>930,691</b>	<b>1,008,457</b>	<b>1,108,979</b>
Personnel	633,024	603,424	645,792	613,418	589,196	648,351	642,084	666,483	660,579	708,557
Veteran's Relief	727,564	601,457	519,109	461,385	518,747	301,822	266,957	239,124	300,000	350,000
Other Expenditures	100,975	65,017	55,375	53,148	55,274	47,218	31,255	25,084	47,878	50,422

**Expenses (by area)** *There is only one budgetary division in this department.*

<b>Employees</b>	<b>11.15</b>	<b>11.15</b>	<b>11.15</b>	<b>11.15</b>	<b>11.15</b>	<b>11.15</b>	<b>11.15</b>	<b>11.15</b>	<b>11.15</b>	<b>11.15</b>
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Dept **70 Veterans Service Commission (VSC)**

**BACKGROUND** The Veterans Service Commission (VSC) is responsible for assisting veterans in time of financial need and ensuring each veteran is receiving his/her veteran benefits. The Commission staff place emphasis on benefit claim work to increase the income of veterans and dependents in Hamilton County.

**2023 BUDGET** Veterans cash relief has trended upward throughout 2022. The budget office has revised the 2023 relief figure downward from the department request, but if the rising trend continues, the department may need additional appropriations in 2023. The personnel budget for the Commission reflects some targeted salary adjustments/promotions.

**PRIOR YEARS** At the request of VSC management, Memorial Day programming was moved in 2021 from the VSC budget to Non-Departmentals, for management by County Administration.

**OTHER NOTES** Veterans Services is supported by the general fund along with dollars from the Senior Services Levy. Recipients of services are residents of Hamilton County and those who served in the military with honorable discharges.



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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**

<i>Department / Fund Name</i>	<i>Fund No.</i>
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 .....	931-010
Non-Departmentals / 27th Pay Reserve .....	002-042

### **FUNCTION: Judicial**

<i>Department / Fund Name</i>	<i>Fund No.</i>
Clerk of Courts / Auto Title Administration .....	002-018
Clerk of Courts / Citizen Reward Program .....	002-062
Common Pleas / Clerk of Courts Automation .....	002-015
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 .....	002-054
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 .....	002-071
Municipal Court / Court Delay Reduction .....	002-029
Municipal Court / Municipal Court Special Projects .....	002-044
Probate / Victims of Domestic Violence .....	002-007
Probate / Probate Court Conduct of Business .....	002-008
Probate / Indigent Guardianship .....	002-013
Probate / Probate Court Automation .....	002-016
Probate / Probate Court Legal Research .....	002-022
Probate / Probate Dispute Resolution .....	002-049
Probate / Probate Court Special Projects .....	002-075
Probate / Probate Guardianship Special Project .....	002-077
Probation / Indigent Drivers .....	002-069
Probation / Probation Services .....	002-032

**FUNCTION: Public Safety**

<i>Department / Fund Name</i>	<i>Fund No.</i>
Auditor / Dog & Kennel.....	002-005
CLEAR / CLEAR.....	003-005
Comm Center / County Communication Center .....	931-005
Comm Center / Wireless 911 Government Assistance Fund .....	002-063
Coroner / Coroner's Out of County Fees .....	002-051
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 .....	002-059
Sheriff / Sheriff's Peace Office Training .....	002-070

**FUNCTION: Public Works**

<i>Department / Fund Name</i>	<i>Fund No.</i>
Engineer / Permissive Auto Tax Municipal .....	002-024
Engineer / Permissive Auto Tax County.....	002-025
Engineer / Roads & Bridges .....	002-026
Engineer / Major Highway Operations - County.....	002-055
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.....	002-072

**FUNCTION: Real Estate**

<i>Department / Fund Name</i>	<i>Fund No.</i>
Auditor / Real Estate Assessment.....	002-001
Prosecutor / Prosecutor's Delinquent Real Estate .....	002-011
Recorder / Recorder's Technology Fund .....	002-074
Treasurer / Treasurer's Delinquent Real Estate .....	002-010
Treasurer / Treasurer's Optional Payment.....	002-017
Treasurer / Tax Certificate Administration Fund.....	002-067

**FUNCTION: Recreational Activities**

<i>Department / Fund Name</i>	<i>Fund No.</i>
Economic Development / Hotel/Motel Lodging Tax .....	002-058
Zoo / Zoological Gardens .....	003-008



**FUNCTION: Social Services**

<i>Department / Fund Name</i>	<i>Fund No.</i>
DDS / Developmental Disabilities Services .....	003-002
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
Senior Services / Senior Services .....	003-006
Social/Justice Programs / Addiction Response.....	002-076
Social/Justice Programs / OneOhio Fund .....	002-078

**FUNCTION: Stadium-Parking**

<i>Department / Fund Name</i>	<i>Fund No.</i>
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
Stadiums / Sales Tax Reserve Fund.....	946-012
Stadiums / Ballpark Capital Reserve .....	946-014
Stadiums / Banks TIF Debt .....	946-017

**Fund 002-001 Real Estate Assessment**

**Dept/s** Auditor

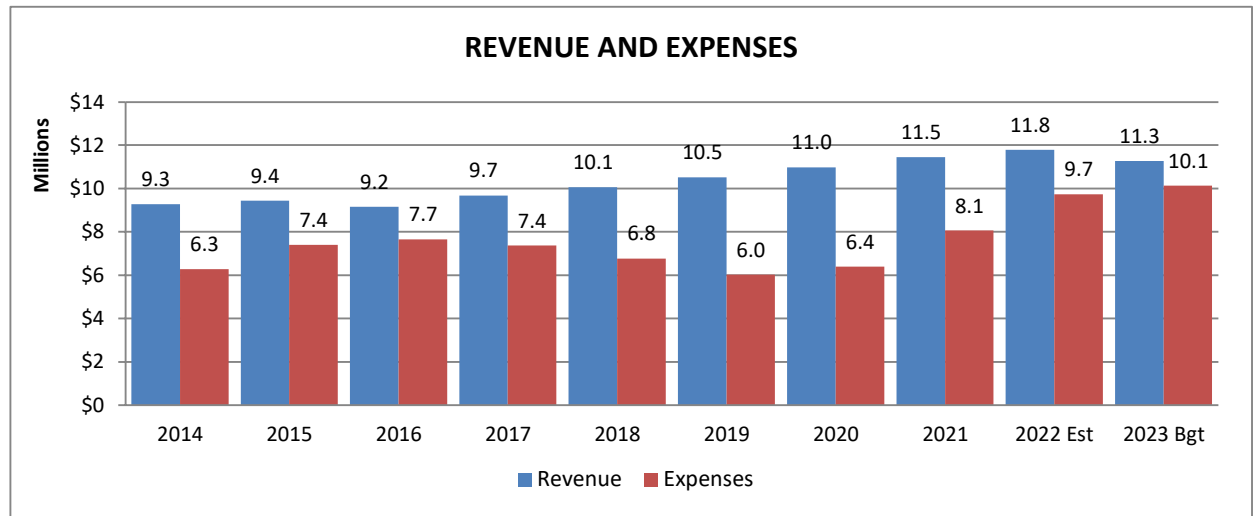
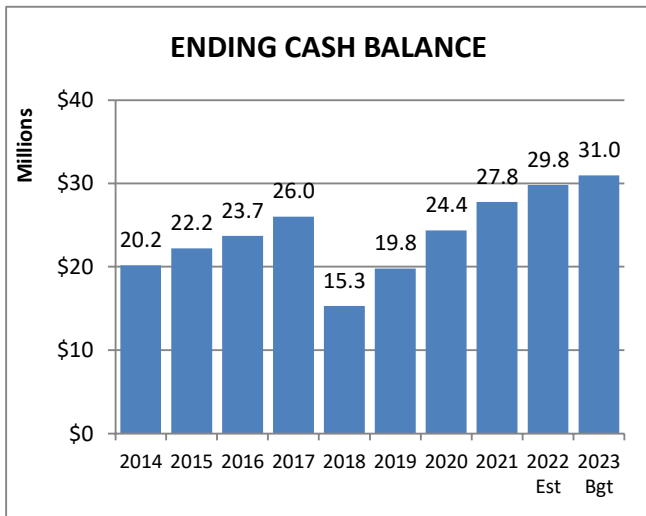
**Sources** Property tax fees

**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.

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>9,276,999</b>	<b>9,433,562</b>	<b>9,158,573</b>	<b>9,681,059</b>	<b>10,055,547</b>	<b>10,513,754</b>	<b>10,971,812</b>	<b>11,451,470</b>	<b>11,787,952</b>	<b>11,274,000</b>
<i>Tax Admin Fees</i>	9,275,806	9,432,707	9,158,155	9,680,866	10,055,459	10,505,472	10,969,034	11,451,380	11,787,762	11,274,000
<i>Misc Revenue</i>	1,194	855	418	193	88	8,282	2,778	90	190	-
<b>Expenses (by Category)</b>	<b>6,275,262</b>	<b>7,397,983</b>	<b>7,651,774</b>	<b>7,364,584</b>	<b>6,770,906</b>	<b>6,025,609</b>	<b>6,390,347</b>	<b>8,060,026</b>	<b>9,734,737</b>	<b>10,128,962</b>
<i>Personnel</i>	3,239,216	3,071,742	3,327,779	3,298,337	3,409,413	3,592,193	3,615,892	3,678,284	3,744,155	4,205,252
<i>Non-Personnel</i>	2,985,589	4,283,198	4,302,674	4,066,247	3,347,084	2,399,265	2,711,183	4,359,283	5,765,582	5,802,710
<i>Capital</i>	50,457	43,043	21,321	-	14,409	34,150	63,272	22,459	225,000	121,000
<i>Surplus Distribution</i>	-	-	-	-	14,000,000	-	-	-	-	-
<b>Expenses (by Area)</b>	<i>There is only one budgetary division in this fund.</i>									
<b>Ending Cash Balance</b>	<b>20,152,721</b>	<b>22,188,300</b>	<b>23,695,099</b>	<b>26,011,573</b>	<b>15,296,214</b>	<b>19,784,359</b>	<b>24,365,824</b>	<b>27,757,268</b>	<b>29,810,483</b>	<b>30,955,521</b>
<b>Employees</b>	<b>54.86</b>	<b>51.86</b>	<b>51.66</b>	<b>49.82</b>	<b>48.37</b>	<b>49.15</b>	<b>49.00</b>	<b>48.10</b>	<b>47.55</b>	<b>47.15</b>

Fund **002-001 Real Estate Assessment**



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

**2023 BUDGET** A portion of an account clerk (0.4) is shifted from the REA Fund to the general fund in the 2023 budget. The Real Estate Assessment (REA) fund's 2023 budget request varied from the 2022 request by less than 1%. Compared to other years, the 2023 and 2022 budgets include costs of completing the statutorily required sexennial reappraisal of every real estate parcel in the County.

**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.

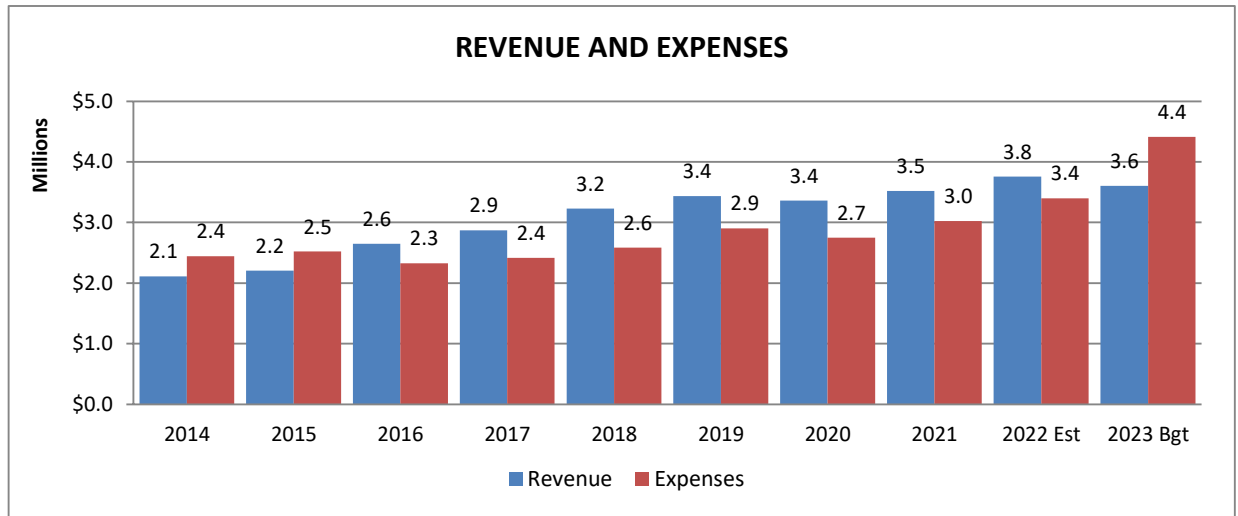
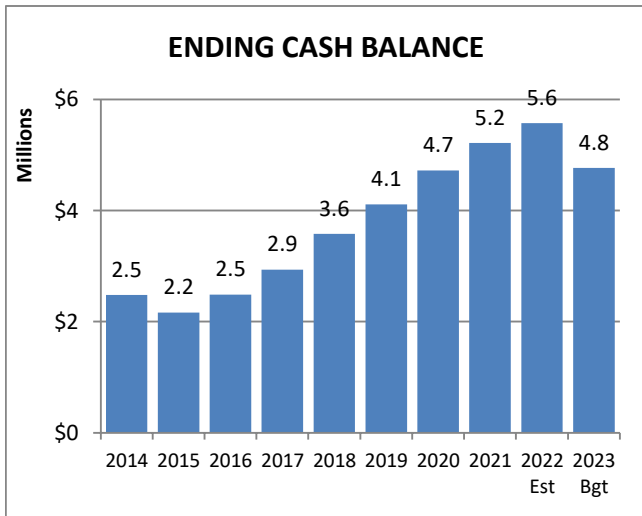
**Uses** The Solid Waste District ensures that the County achieves State mandated goals for waste reduction. The District achieves these goals through the implementation of waste reduction programs targeted to residents, communities, businesses, and schools.

**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.

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>2,110,167</b>	<b>2,203,890</b>	<b>2,647,266</b>	<b>2,867,410</b>	<b>3,226,196</b>	<b>3,433,039</b>	<b>3,357,942</b>	<b>3,517,836</b>	<b>3,753,136</b>	<b>3,600,000</b>
<i>Landfill Tonnage Fees</i>	2,100,670	2,174,205	2,615,836	2,867,097	3,218,028	3,415,133	3,357,697	3,514,792	3,749,473	3,600,000
<i>Other Revenue</i>	9,497	29,685	31,430	313	8,168	17,906	245	3,044	3,663	-
<b>Expenses (by category)</b>	<b>2,443,823</b>	<b>2,519,546</b>	<b>2,327,108</b>	<b>2,415,183</b>	<b>2,583,816</b>	<b>2,900,121</b>	<b>2,747,481</b>	<b>3,024,364</b>	<b>3,394,642</b>	<b>4,409,933</b>
<i>Personnel</i>	519,064	484,847	462,751	510,843	554,440	599,302	616,301	758,132	847,919	1,054,762
<i>Non-Personnel</i>	1,924,759	2,034,699	1,864,357	1,904,340	2,029,375	2,300,820	2,131,180	2,266,232	2,511,723	3,320,171
<i>Capital</i>	-	-	-	-	-	-	-	-	35,000	35,000
<b>Expenses (by area)</b>	<i>There is only one budgetary division in this fund.</i>									
<b>Ending Cash Balance</b>	<b>2,477,323</b>	<b>2,161,668</b>	<b>2,481,825</b>	<b>2,934,051</b>	<b>3,576,431</b>	<b>4,109,349</b>	<b>4,719,810</b>	<b>5,213,282</b>	<b>5,571,776</b>	<b>4,761,844</b>
<b>Employees</b>	<b>7.69</b>	<b>7.80</b>	<b>7.83</b>	<b>7.69</b>	<b>9.14</b>	<b>9.68</b>	<b>10.73</b>	<b>11.48</b>	<b>13.01</b>	<b>12.27</b>

**2023 BUDGET** The 2023 budget includes a new \$500K competitive impact grant, which will fund grants up to \$100,000 to make a significant impact on reducing waste in Hamilton County. Also included is \$35K to purchase an electric van, which will be used to transport staff to deliver educational programs and technical assistance.

Fund **002-002 Solid Waste Management**



**PRIOR YEARS** In 2022, the department hired an assistant solid waste manager, an accountant, and an intern. The last two positions' 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.

**Fund 002-005 Dog & Kennel**

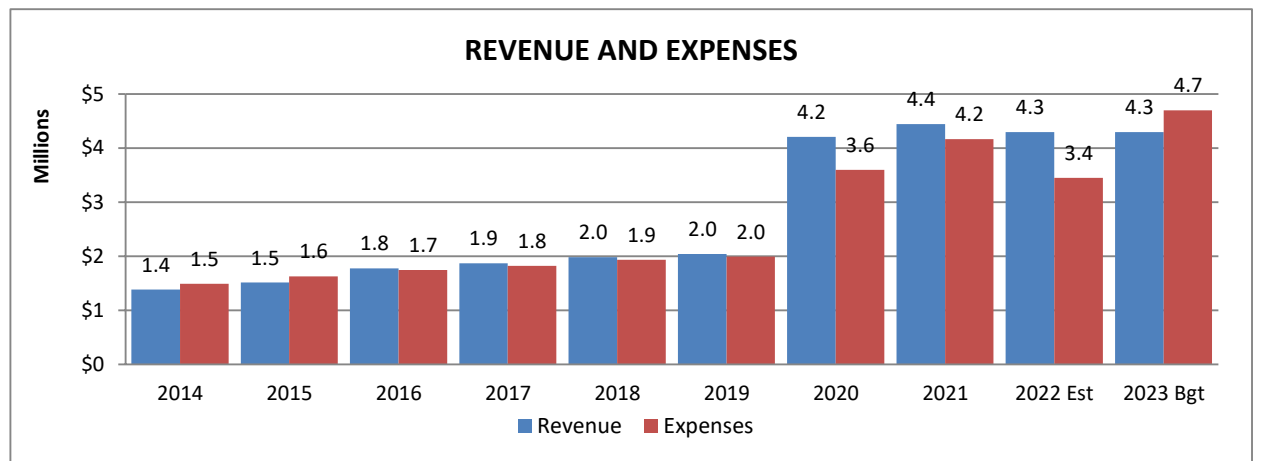
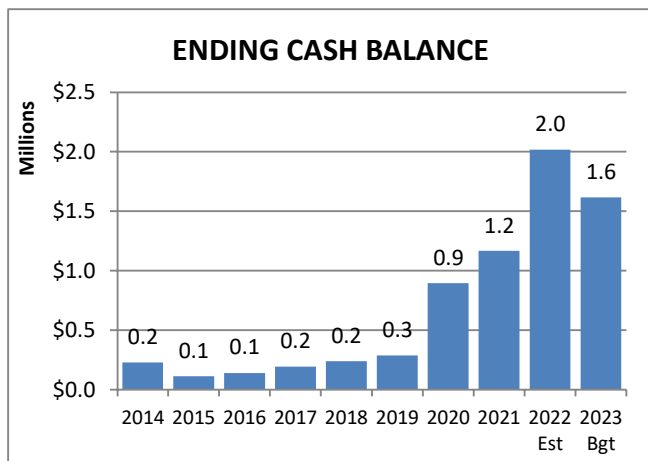
**Dept/s** Auditor, Dog Warden

**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

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>1,384,402</b>	<b>1,509,994</b>	<b>1,772,731</b>	<b>1,869,220</b>	<b>1,982,766</b>	<b>2,041,975</b>	<b>4,203,148</b>	<b>4,440,211</b>	<b>4,296,510</b>	<b>4,296,400</b>
<i>Dog Licenses</i>	1,100,567	1,037,512	986,575	923,004	898,469	904,131	873,317	800,890	760,000	760,000
<i>Dog Fines/Fees</i>	33,835	30,482	36,157	36,216	34,296	37,843	29,831	39,321	36,510	36,400
<i>General Fund Subsidy</i>	250,000	442,000	750,000	910,000	1,050,000	1,100,000	3,300,000	3,600,000	3,500,000	3,500,000
<b>Expenses (by Category)</b>	<b>1,490,018</b>	<b>1,624,508</b>	<b>1,744,923</b>	<b>1,817,745</b>	<b>1,934,837</b>	<b>1,993,822</b>	<b>3,596,172</b>	<b>4,166,861</b>	<b>3,445,912</b>	<b>4,697,394</b>
<i>Personnel</i>	57,325	65,237	59,814	50,750	39,740	52,789	33,728	24,222	52,667	33,604
<i>Non-Personnel</i>	1,432,694	1,559,271	1,685,109	1,766,995	1,895,097	1,941,033	3,562,444	4,142,640	3,393,245	4,663,790
<b>Expenses (by Area)</b>	<b>1,490,018</b>	<b>1,624,508</b>	<b>1,744,923</b>	<b>1,817,745</b>	<b>1,934,837</b>	<b>1,993,822</b>	<b>3,596,172</b>	<b>4,166,861</b>	<b>3,445,912</b>	<b>4,697,394</b>
<i>Dog Tags (Auditor)</i>	133,329	134,197	115,752	109,581	81,651	93,684	73,612	76,621	108,587	87,314
<i>Dog Warden</i>	1,356,689	1,490,312	1,629,170	1,708,164	1,853,185	1,900,138	3,522,560	4,090,240	3,337,325	4,610,080
<b>Ending Cash Balance</b>	<b>226,392</b>	<b>111,877</b>	<b>139,686</b>	<b>191,161</b>	<b>239,090</b>	<b>287,243</b>	<b>894,219</b>	<b>1,167,569</b>	<b>2,018,167</b>	<b>1,617,173</b>
<b>Employees</b>	<b>1.70</b>	<b>1.70</b>	<b>1.00</b>	<b>0.84</b>	<b>0.59</b>	<b>0.30</b>	<b>0.25</b>	<b>0.20</b>	<b>0.05</b>	<b>0.05</b>



**Fund 002-005 Dog & Kennel**

**2023 BUDGET** The 2023 budget maintains budget levels equal to 2022, with an expectation that the 2023 contract with Cincinnati Animal CARE (CAC) will be at a similar level as the current contract, as CAC continued to make progress toward funding the humane care portion of their operations. Any excess balance in this fund will be applied to land acquisition for a new animal shelter.

**PRIOR YEARS** The Dog & Kennel Fund budgets for 2020 forward reflect the transition of the office to CAC 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.

**OTHER NOTES** 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 currently searching for land for a new facility.

**Fund 002-006 Emergency Management Agency**

**Dept/s** Emergency Management Agency

**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).

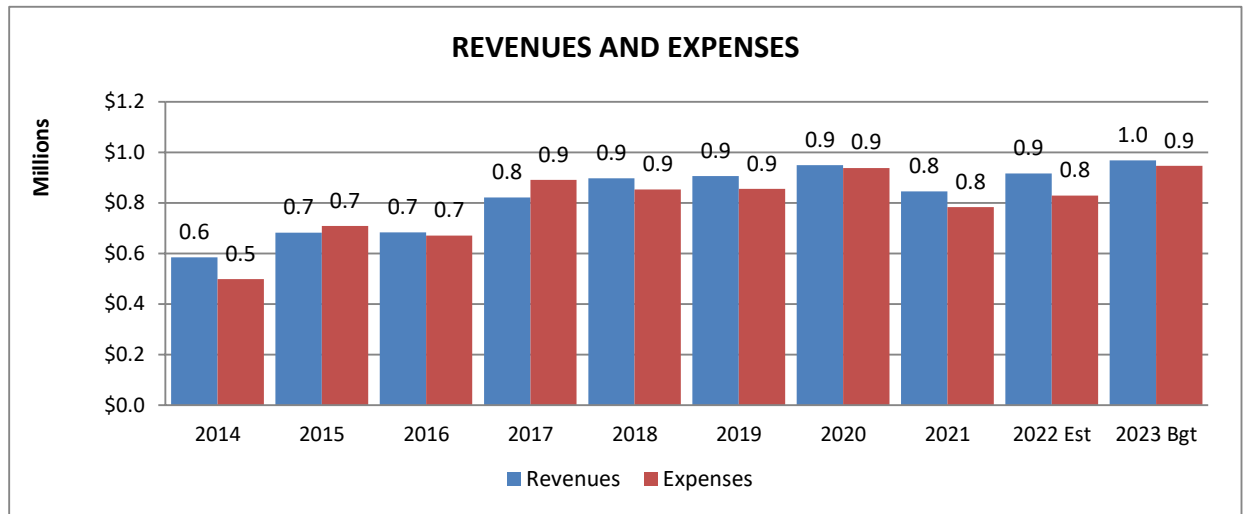
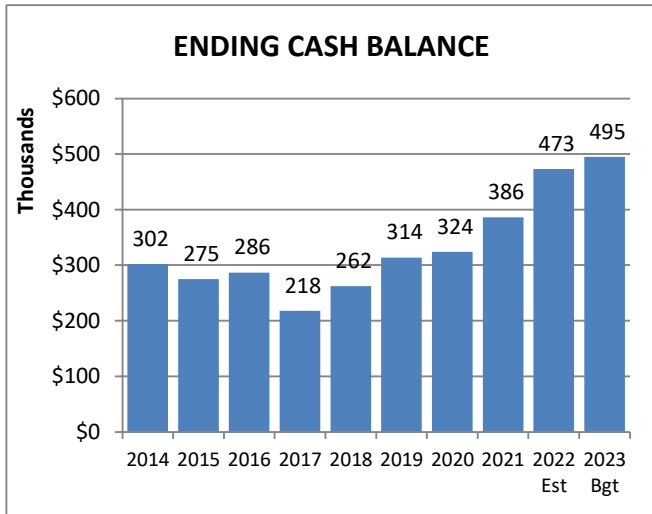
**ORC** 5502.26 - Countywide emergency management agency

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>583,711</b>	<b>681,296</b>	<b>682,431</b>	<b>821,576</b>	<b>897,393</b>	<b>906,246</b>	<b>948,448</b>	<b>845,185</b>	<b>915,434</b>	<b>968,000</b>
<i>General Fund Subsidy</i>	550,000	602,303	600,000	702,303	752,303	692,303	740,000	670,000	809,990	850,000
<i>Intergovernmental</i>	20,692	34,961	78,788	91,895	144,216	149,914	198,448	161,065	99,944	118,000
<i>Other Revenue</i>	13,018	44,033	3,643	27,379	875	64,029	10,000	14,120	5,500	-
<b>Expenses (by category)</b>	<b>498,095</b>	<b>708,526</b>	<b>670,846</b>	<b>890,065</b>	<b>853,248</b>	<b>854,617</b>	<b>938,102</b>	<b>782,940</b>	<b>828,557</b>	<b>946,520</b>
<i>Personnel</i>	119,221	89,288	138,707	124,688	121,222	114,782	100,060	77,875	128,304	188,434
<i>Non-Personnel</i>	373,755	619,239	532,140	765,376	732,026	739,836	552,082	705,065	675,253	758,086
<i>Capital Outlay</i>	5,120	-	-	-	-	-	285,960	-	25,000	-
<b>Expenses (by area)</b>	<b>498,095</b>	<b>708,526</b>	<b>670,846</b>	<b>890,065</b>	<b>853,248</b>	<b>854,617</b>	<b>938,102</b>	<b>782,940</b>	<b>828,557</b>	<b>946,520</b>
<i>Administration</i>	395,793	503,921	568,544	685,459	648,643	650,012	835,800	680,638	726,254	842,500
<i>Hazmat/LEPC</i>	102,303	204,605	102,303	204,605	204,605	204,605	102,303	102,303	102,303	104,020
<b>Ending Cash Balance</b>	<b>302,035</b>	<b>274,805</b>	<b>286,389</b>	<b>217,901</b>	<b>262,046</b>	<b>313,674</b>	<b>324,019</b>	<b>386,264</b>	<b>473,141</b>	<b>494,621</b>
<b>Employees</b>	<b>2.36</b>	<b>2.25</b>	<b>2.00</b>	<b>2.50</b>	<b>1.75</b>	<b>1.75</b>	<b>1.75</b>	<b>1.75</b>	<b>1.25</b>	<b>2.61</b>

**BACKGROUND** 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 2023 include SERC (\$100K), EMPG (\$250K), SHSG (\$300K), HMEP and PUCO (which fluctuate depending on need and approval). \$6,000 is set aside annually for Emergency Management Accreditation (EMAP) certification every three years.



Fund **002-006 Emergency Management Agency**



**2023 BUDGET** The 2023 budget includes no substantial programmatic changes. The budget increases employee positions by 1.36. This includes a full-time Mass Care Coordinator and a part-time Operations Specialist. A continued weekly stipend for on-call duty officers will have an estimated annual impact of \$20,000. Market adjustments drive an increase in salaries which are largely paid from grant funds. One or two grant positions may need to be reallocated to this fund in 2023.

**PRIOR YEARS** In 2022, EMA instituted a weekly stipend for duty officers. 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.

**Fund 002-007 Victims of Domestic Violence**

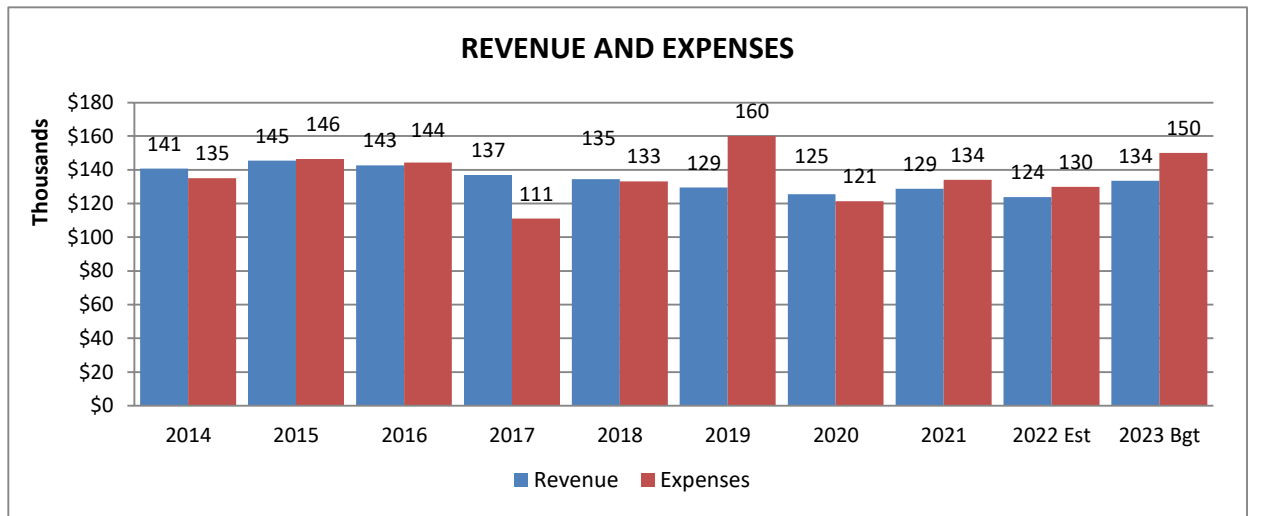
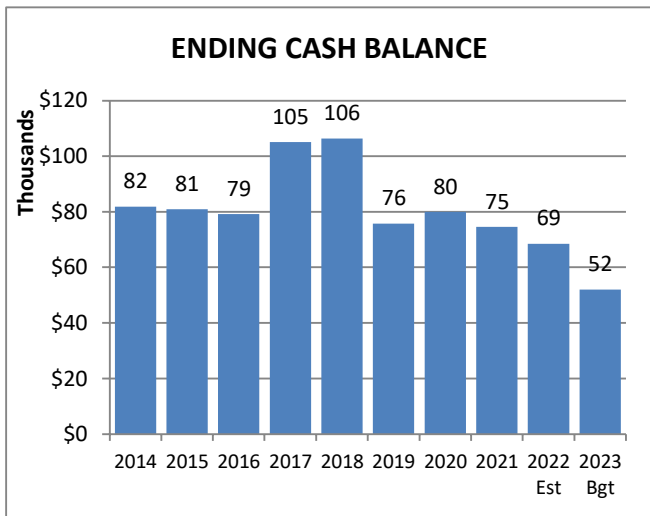
**Dept/s** Clerk of Courts, Probate Court

**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

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>140,638</b>	<b>145,489</b>	<b>142,608</b>	<b>137,000</b>	<b>134,526</b>	<b>129,439</b>	<b>125,440</b>	<b>128,778</b>	<b>123,712</b>	<b>133,500</b>
<i>Divorce Fees</i>	64,529	62,121	59,257	56,097	56,700	56,475	54,618	52,992	51,712	60,000
<i>Marriage Fees</i>	76,109	83,368	83,351	80,903	77,826	72,964	70,822	75,786	72,000	73,500
<b>Expenses (by category)</b>	<b>135,066</b>	<b>146,409</b>	<b>144,364</b>	<b>111,111</b>	<b>133,162</b>	<b>160,072</b>	<b>121,270</b>	<b>134,091</b>	<b>129,805</b>	<b>150,000</b>
<i>Non-Personnel</i>	135,066	146,409	144,364	111,111	133,162	160,072	121,270	134,091	129,805	150,000
<b>Expenses (by area)</b>	There is only one budgetary division in this fund.									
<b>Ending Cash Balance</b>	<b>81,798</b>	<b>80,878</b>	<b>79,122</b>	<b>105,011</b>	<b>106,375</b>	<b>75,742</b>	<b>79,912</b>	<b>74,599</b>	<b>68,506</b>	<b>52,006</b>
<b>Employees</b>	-	-	-	-	-	-	-	-	-	-



**Fund      002-007 Victims of Domestic Violence**

**OVERVIEW** The amount of fees collected in this fund 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 002-008 Probate Court Conduct of Business**

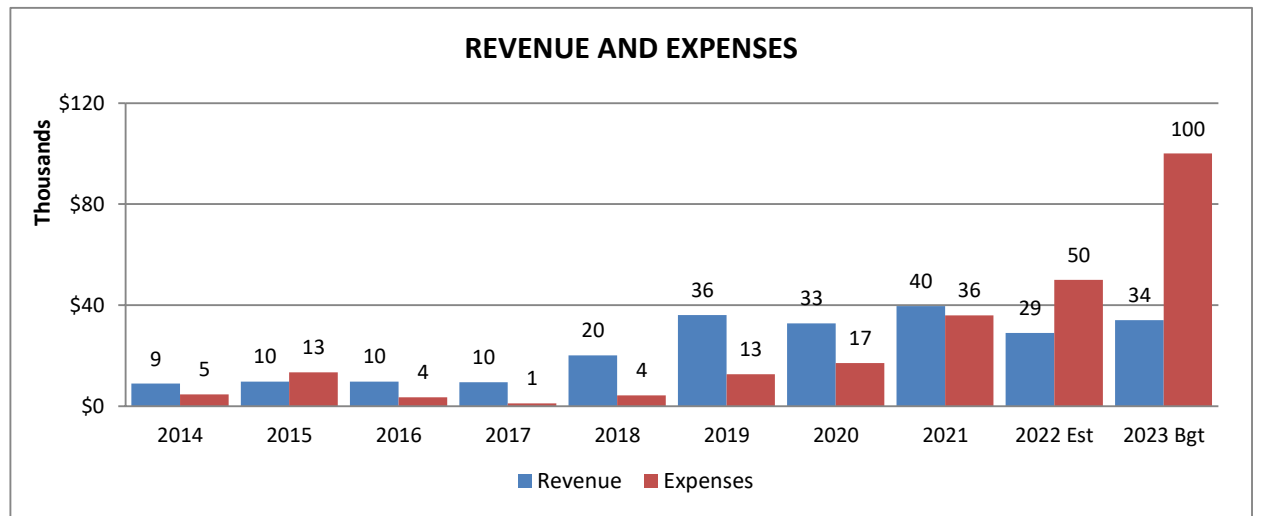
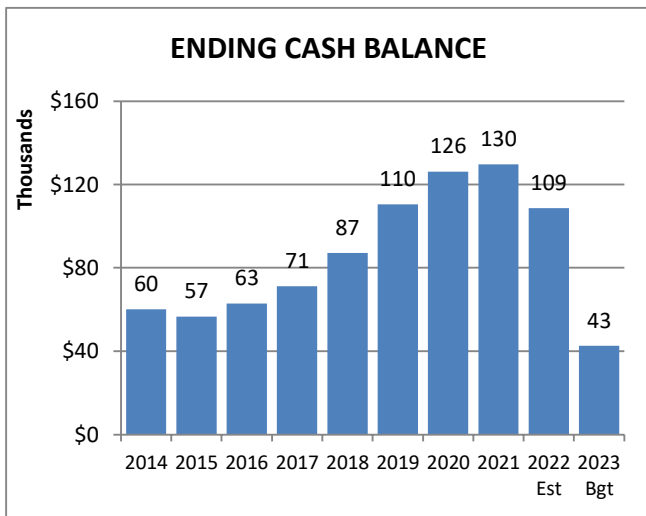
**Dept/s** Probate Court

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

**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.

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>8,954</b>	<b>9,808</b>	<b>9,806</b>	<b>9,518</b>	<b>20,103</b>	<b>36,080</b>	<b>32,734</b>	<b>39,580</b>	<b>29,000</b>	<b>34,000</b>
<i>Service Fees</i>	8,954	9,808	9,806	9,518	20,103	36,080	32,734	39,580	29,000	34,000
<b>Expenses (by category)</b>	<b>4,731</b>	<b>13,436</b>	<b>3,558</b>	<b>1,085</b>	<b>4,268</b>	<b>12,719</b>	<b>17,076</b>	<b>36,008</b>	<b>50,000</b>	<b>100,000</b>
<i>Other Expenditures</i>	4,731	13,436	3,558	1,085	4,268	12,719	17,076	36,008	100,000	100,000
<b>Expenses (by area)</b>	<i>There is only one budgetary division in this fund.</i>									
<b>Ending Cash Balance</b>	<b>60,186</b>	<b>56,558</b>	<b>62,806</b>	<b>71,240</b>	<b>87,075</b>	<b>110,436</b>	<b>126,094</b>	<b>129,665</b>	<b>108,665</b>	<b>42,665</b>
<b>Employees</b>	-	-	-	-	-	-	-	-	-	-



**Fund 002-008 Probate Court Conduct of Business**

**BACKGROUND** 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 healthy balance. The Court requests the additional funds so there is no need to come back to the commissioners for an additional appropriation in an emergency situation.

**2023 BUDGET** The 2023 appropriations are budgeted at a higher level than what is expected to be spent.

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

**Fund 002-009 Bureau of Support**

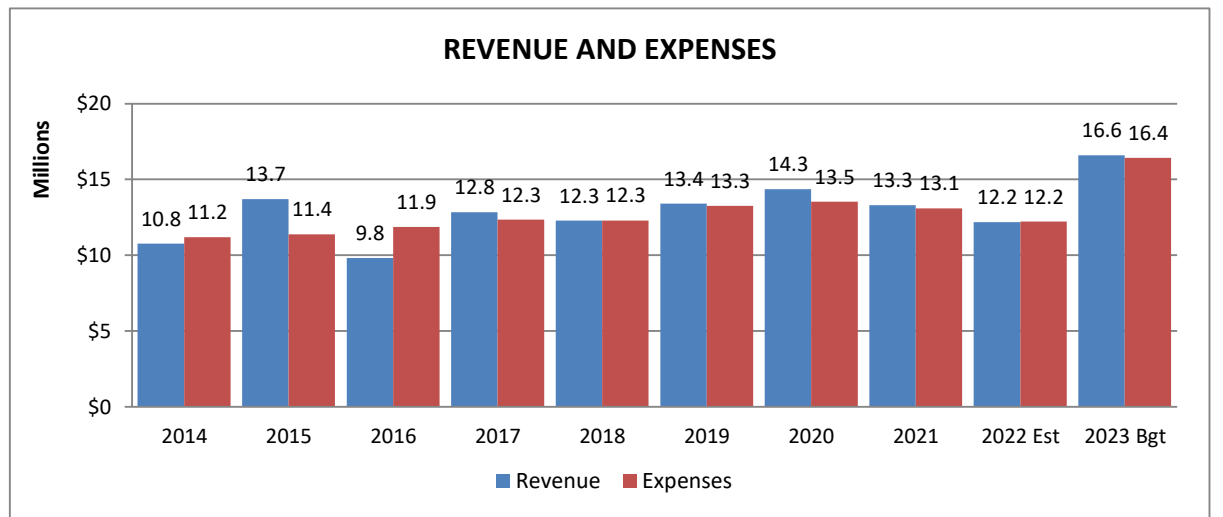
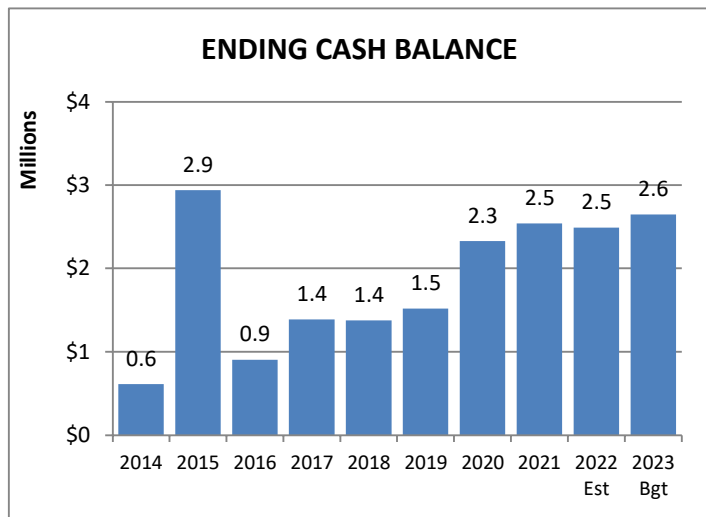
**Dept/s** 12 Job and Family

**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** ORC 3125 Title IV-D Child Support Cases, OAC 5101 Department of Job and Family Services

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>10,750,255</b>	<b>13,693,243</b>	<b>9,817,587</b>	<b>12,820,135</b>	<b>12,279,305</b>	<b>13,392,891</b>	<b>14,337,147</b>	<b>13,289,847</b>	<b>12,168,123</b>	<b>16,581,648</b>
<i>Intergovernmental</i>	7,726,872	8,551,056	6,254,131	8,668,989	8,203,270	9,276,487	9,752,252	9,502,039	8,463,402	11,575,320
<i>Other Fees</i>	3,023,382	3,021,478	3,119,796	3,243,943	3,420,269	3,468,526	3,486,421	3,093,169	2,774,150	3,350,000
<i>Children's Service Levy</i>	-	2,120,709	443,660	907,203	655,766	647,878	1,098,474	694,640	930,571	1,656,328
<b>Expenses (by category)</b>	<b>11,185,399</b>	<b>11,365,847</b>	<b>11,851,481</b>	<b>12,338,582</b>	<b>12,289,229</b>	<b>13,251,811</b>	<b>13,527,110</b>	<b>13,080,890</b>	<b>12,217,962</b>	<b>16,421,063</b>
<i>Personnel</i>	6,169,369	6,541,484	6,791,897	7,512,131	7,605,975	8,366,047	8,375,353	8,132,878	7,279,086	9,545,768
<i>Non-Personnel</i>	5,016,030	4,824,363	5,059,583	4,826,452	4,683,254	4,885,764	5,151,757	4,948,012	4,938,876	6,875,295
<b>Expenses (by Area)</b>	<i>There is only one budgetary division in this fund.</i>									
<b>Ending Cash Balance</b>	<b>612,210</b>	<b>2,939,606</b>	<b>905,712</b>	<b>1,387,265</b>	<b>1,377,341</b>	<b>1,518,420</b>	<b>2,328,457</b>	<b>2,537,414</b>	<b>2,487,575</b>	<b>2,648,160</b>
<b>Employees</b>	<b>106.00</b>	<b>118.00</b>	<b>124.00</b>	<b>128.00</b>	<b>136.00</b>	<b>134.00</b>	<b>133.00</b>	<b>132.50</b>	<b>132.50</b>	<b>142.00</b>



**Fund            002-009 Bureau of Support**

**BACKGROUND** 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.

**2023 BUDGET** The expenditure increase in 2023 is due to higher wages, a higher court contract, and increased shared costs. This resulted in additional federal revenue and increased local matching funds from the children services levy. The increase in staff is due to shifting personnel from the Public Assistance fund.

**Fund 002-010 Treasurer's Delinquent Real Estate**

**Dept/s** Treasurer's Office

**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

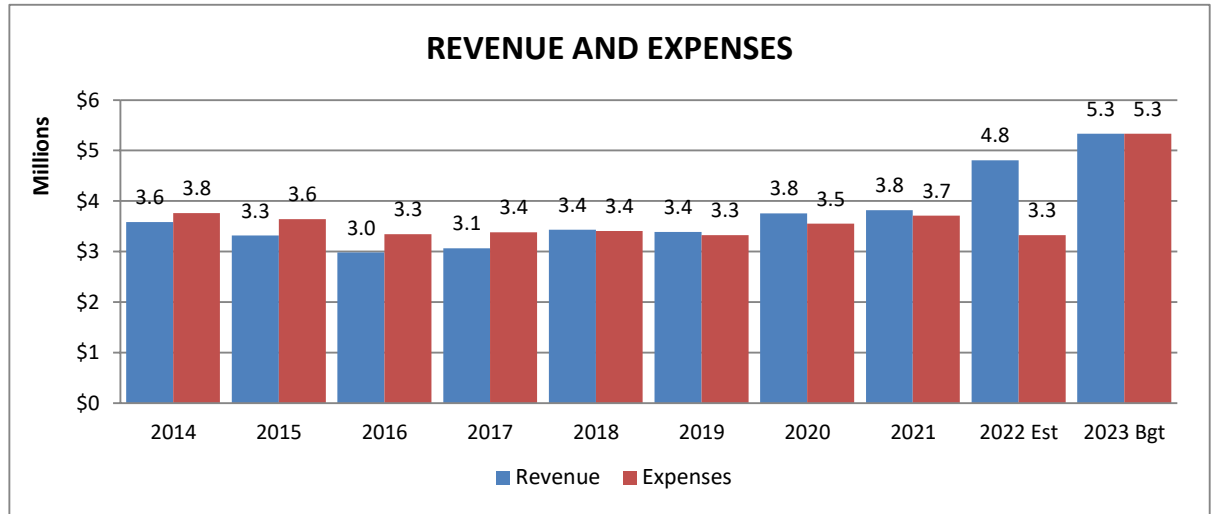
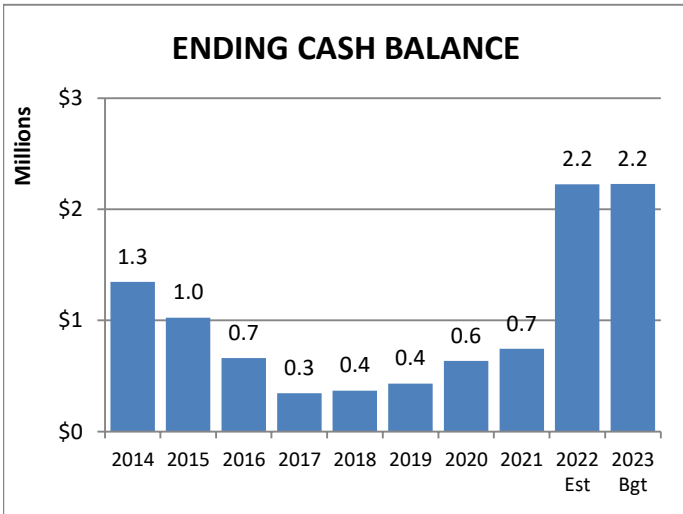
	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>3,580,999</b>	<b>3,318,154</b>	<b>2,980,124</b>	<b>3,061,263</b>	<b>3,428,352</b>	<b>3,385,270</b>	<b>3,754,321</b>	<b>3,819,497</b>	<b>4,802,399</b>	<b>5,331,150</b>
<i>Delinquent Property Fees</i>	3,550,178	3,285,362	2,929,802	3,020,352	3,311,843	3,321,995	3,693,722	3,518,783	4,694,887	5,256,150
<i>Landbank Fees</i>	30,821	32,792	50,322	40,910	116,510	63,275	60,599	300,714	107,512	75,000
<b>Expenses (by category)</b>	<b>3,756,964</b>	<b>3,641,935</b>	<b>3,342,775</b>	<b>3,378,521</b>	<b>3,404,717</b>	<b>3,322,202</b>	<b>3,549,162</b>	<b>3,709,149</b>	<b>3,323,248</b>	<b>5,330,082</b>
<i>Personnel</i>	965,042	953,820	980,751	1,038,001	969,115	911,580	933,538	951,388	897,606	1,043,322
<i>Non-Personnel</i>	2,759,341	2,687,766	2,359,582	2,338,067	2,417,819	2,407,835	2,612,283	2,751,029	2,405,643	4,266,760
<i>Capital</i>	32,581	350	2,441	2,452	17,783	2,787	3,341	6,732	20,000	20,000
<b>Expenses (by area)</b>	<b>3,756,964</b>	<b>3,641,935</b>	<b>3,342,775</b>	<b>3,378,521</b>	<b>3,404,717</b>	<b>3,322,202</b>	<b>3,549,162</b>	<b>3,709,149</b>	<b>3,362,905</b>	<b>5,330,082</b>
<i>Delinquent Tax</i>	1,376,652	1,424,113	1,347,786	1,324,105	1,148,622	1,069,613	1,036,061	1,149,368	1,149,105	1,250,982
<i>Landbank</i>	2,380,313	2,217,822	1,994,989	2,054,416	2,256,095	2,252,589	2,513,101	2,559,781	2,213,800	4,079,100
<b>Ending Cash Balance</b>	<b>1,346,630</b>	<b>1,022,849</b>	<b>660,199</b>	<b>342,940</b>	<b>366,576</b>	<b>429,644</b>	<b>634,803</b>	<b>745,151</b>	<b>2,224,302</b>	<b>2,225,369</b>
<b>Employees</b>	<b>22.45</b>	<b>21.05</b>	<b>20.85</b>	<b>20.85</b>	<b>19.35</b>	<b>17.20</b>	<b>16.50</b>	<b>15.25</b>	<b>13.80</b>	<b>14.30</b>

**BACKGROUND** For several years the Delinquent Real Estate's fund balance had 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. 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 statute to support DETAC operations. Landbank's resources pass through the County to the Port Authority.



Fund **002-010 Treasurer's Delinquent Real Estate**



**2023 BUDGET** The 2023 budget includes no substantial programmatic changes. The slight increase in staff is due to reallocating portions of employees' salaries from the GF and the Tax Lien fund to this fund. In 2022, delinquent property tax collections was higher than anticipated due to more residents/commercial property owners paying their delinquent taxes, the same level of collection is anticipated in 2023.

**PRIOR YEARS** The 2022 budget included two new positions: a Director of Community Engagement and a part-time position. Their compensation is allocated between this fund and the General Fund.

**Fund 002-011 Prosecutor's Delinquent Real Estate**

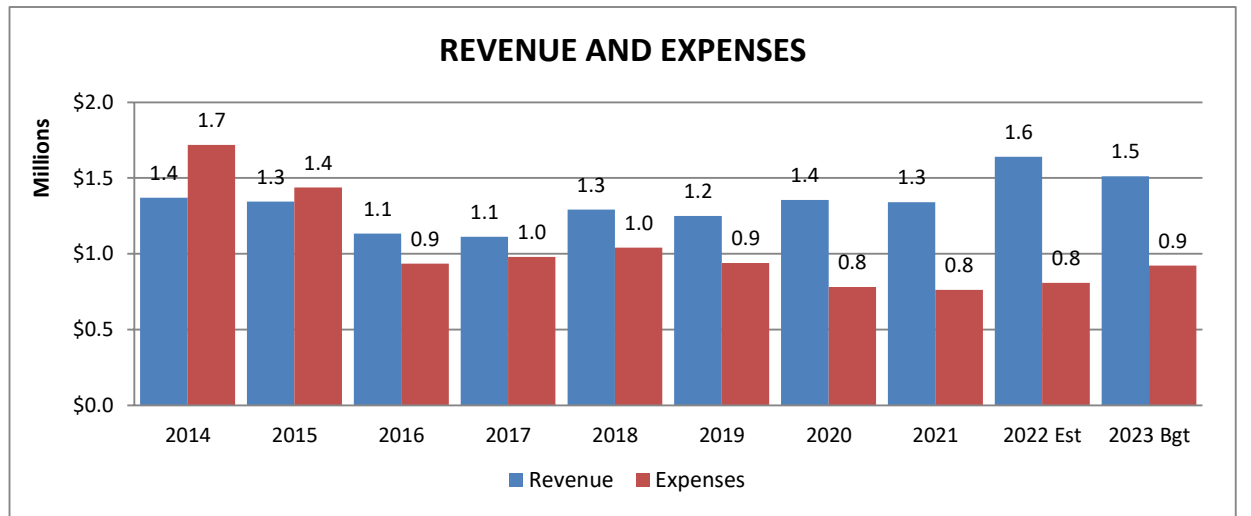
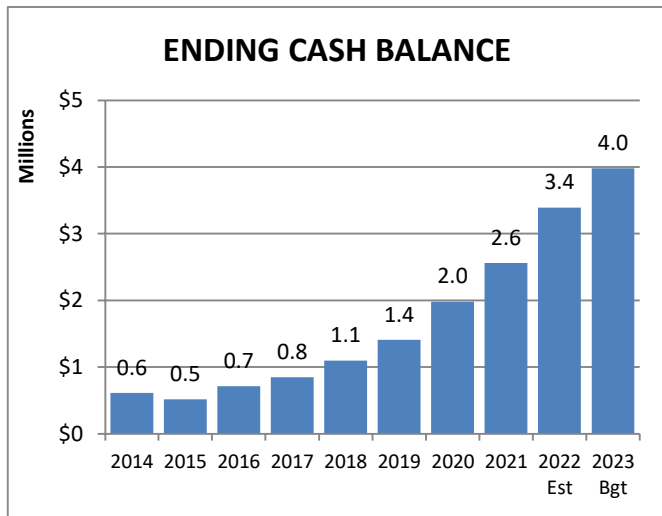
**Dept/s** Prosecutor's Office

**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.

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>1,368,775</b>	<b>1,342,977</b>	<b>1,133,584</b>	<b>1,111,691</b>	<b>1,290,865</b>	<b>1,249,299</b>	<b>1,353,673</b>	<b>1,339,325</b>	<b>1,640,055</b>	<b>1,510,000</b>
<i>Delinquent Property Fees</i>	1,348,532	1,320,696	1,115,697	1,090,825	1,259,455	1,224,546	1,318,526	1,292,476	1,613,028	1,492,000
<i>Miscellaneous</i>	20,243	22,280	17,888	20,866	31,409	24,753	35,146	46,849	27,027	18,000
<b>Expenses (by category)</b>	<b>1,717,835</b>	<b>1,437,612</b>	<b>934,775</b>	<b>978,741</b>	<b>1,039,610</b>	<b>938,894</b>	<b>781,521</b>	<b>761,083</b>	<b>808,047</b>	<b>920,973</b>
<i>Personnel</i>	1,279,111	1,058,664	614,615	602,931	665,213	660,634	535,433	499,955	522,778	601,713
<i>Non-Personnel</i>	423,307	368,811	315,480	371,568	374,397	278,260	246,088	261,128	282,769	316,760
<i>Capital</i>	15,418	10,137	4,679	4,242	-	-	-	-	2,500	2,500
<b>Expenses (by area)</b>	<i>There is only one budgetary division in this fund.</i>									
<b>Ending Cash Balance</b>	<b>610,457</b>	<b>515,822</b>	<b>714,631</b>	<b>847,581</b>	<b>1,098,836</b>	<b>1,409,241</b>	<b>1,981,393</b>	<b>2,559,635</b>	<b>3,391,644</b>	<b>3,980,671</b>
<b>Employees</b>	<b>15.99</b>	<b>14.18</b>	<b>8.81</b>	<b>8.86</b>	<b>8.27</b>	<b>9.51</b>	<b>8.01</b>	<b>6.14</b>	<b>5.60</b>	<b>5.30</b>



**Fund 002-011 Prosecutor's Delinquent Real Estate**

**BACKGROUND** This fund is majority personnel expenses. Revenue in this fund fluctuates annually and is mainly dependent on taxpayers paying delinquent taxes. Personnel costs are allocated to DETAC based upon the percentage of DETAC work being performed by various Prosecutor employees

**2023 BUDGET** The 2023 budget includes no substantial programmatic changes. The growth in personnel is due to market rate salary adjustments. Delinquent property tax revenue estimates are cautious and probably will perform higher than estimated.

**PRIOR YEARS** The change in employees between 2021 and 2022 is due to how individuals were 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 layoffs were implemented. During the 2020 budget cycle, staffing levels decreased due to attrition and the decision not to hire replacements.

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 2014 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 002-013 Indigent Guardianship**

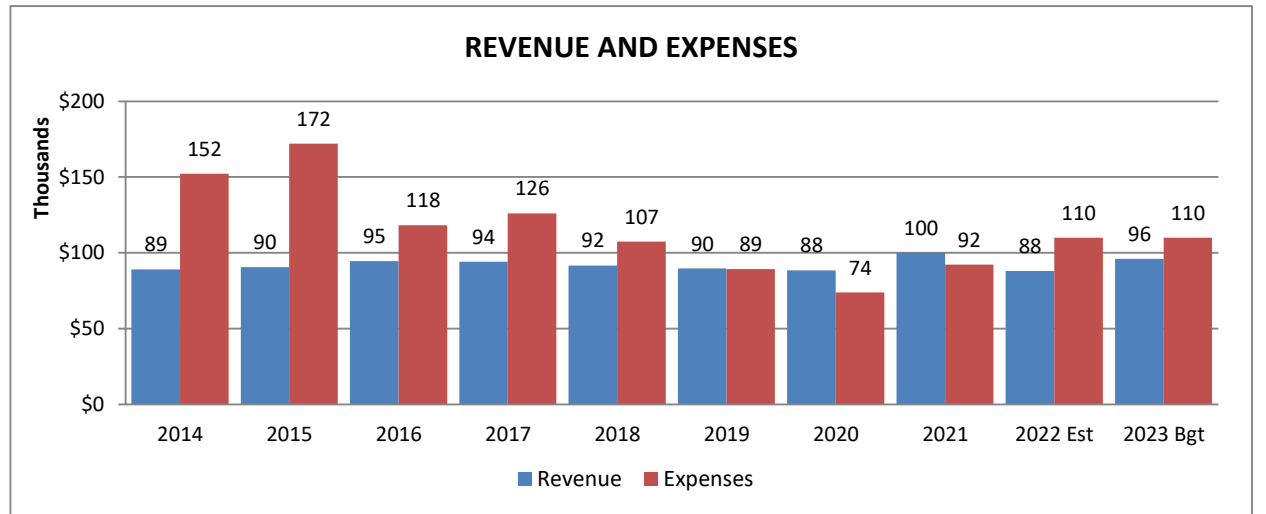
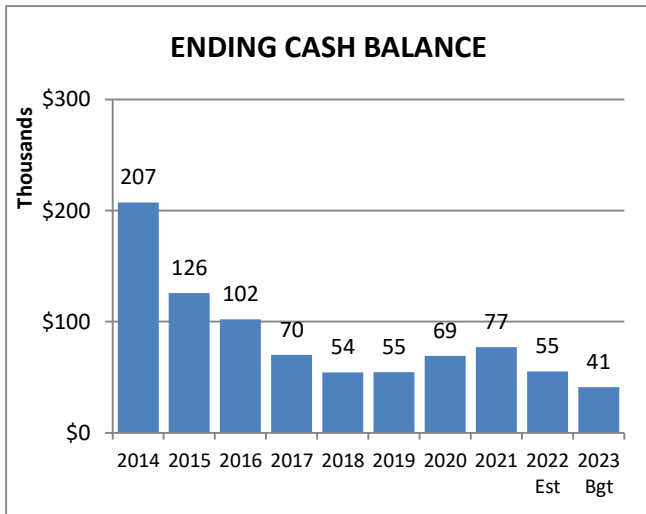
**Dept/s** Probate Court

**Sources** Filing Fees for guardianships, estates, and trusts.

**Uses** 1. 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.

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>89,020</b>	<b>90,448</b>	<b>94,576</b>	<b>94,090</b>	<b>91,663</b>	<b>89,569</b>	<b>88,412</b>	<b>100,023</b>	<b>88,000</b>	<b>96,000</b>
<i>Court Fees</i>	89,020	90,448	94,576	94,090	91,663	89,569	88,412	100,023	88,000	96,000
<b>Expenses (by category)</b>	<b>152,122</b>	<b>171,944</b>	<b>118,087</b>	<b>126,043</b>	<b>107,327</b>	<b>89,344</b>	<b>73,914</b>	<b>92,154</b>	<b>110,000</b>	<b>110,000</b>
<i>Personnel</i>	152,122	171,944	118,087	126,043	107,327	89,344	73,914	92,154	110,000	110,000
<b>Expenses (by area)</b>	<i>There is only one budgetary division in this fund.</i>									
<b>Ending Cash Balance</b>	<b>207,035</b>	<b>125,538</b>	<b>102,028</b>	<b>70,075</b>	<b>54,411</b>	<b>54,636</b>	<b>69,135</b>	<b>77,004</b>	<b>55,004</b>	<b>41,004</b>
<b>Employees</b>	-	-	-	-	-	-	-	-	-	-



**Fund 002-013 Indigent Guardianship**

**BACKGROUND** 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 if it should become necessary. The Court has been able to level out expenses during the past few years and this has allowed the fund to keep from going bankrupt.

**2023 BUDGET** The Court remains optimistic that these expenses will remain flat for 2023 but the expenses are not within the Court's control, it is controlled by the number of filings received during the year.

**Fund 002-014 Enforcement and Education**

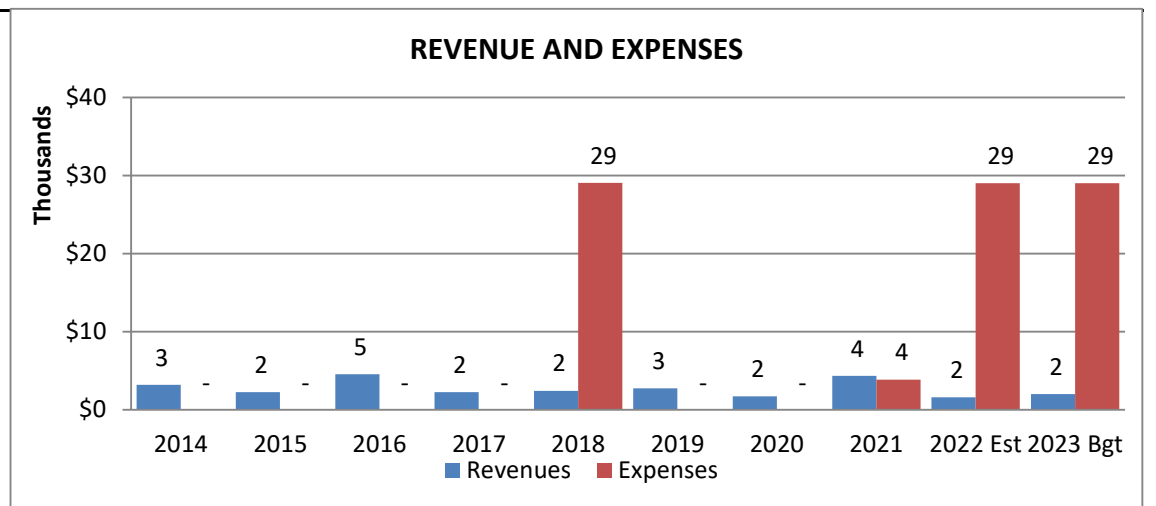
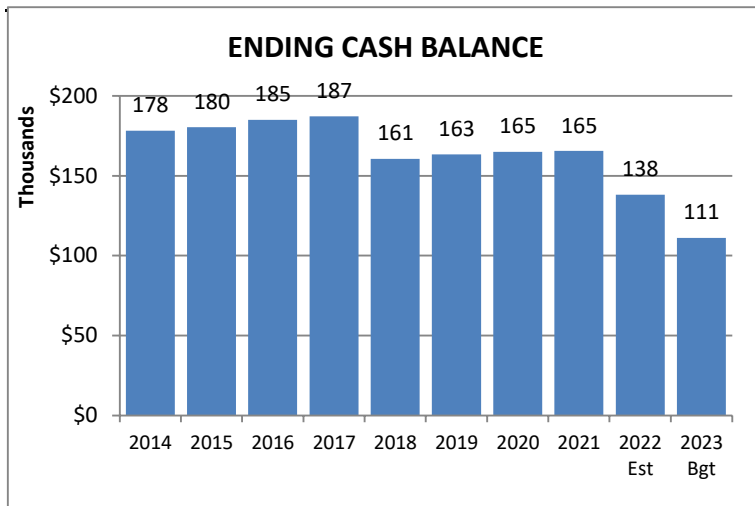
**Dept/s** Sheriff's office

**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.

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>3,195</b>	<b>2,244</b>	<b>4,549</b>	<b>2,226</b>	<b>2,427</b>	<b>2,718</b>	<b>1,714</b>	<b>4,349</b>	<b>1,573</b>	<b>2,000</b>
Service Fees	1,145	170	135	400	500	400	175	890	133	-
Fines and Forfeitures	2,051	2,074	4,414	1,826	1,927	2,318	1,539	3,459	1,440	2,000
<b>Expenses (by category)</b>	-	-	-	-	<b>29,058</b>	-	-	<b>3,861</b>	<b>29,000</b>	<b>29,000</b>
Non-Personnel	-	-	-	-	29,058	-	-	3,861	29,000	29,000
<b>Expenses (by area)</b>	-	-	-	-	<b>29,058</b>	-	-	<b>3,861</b>	<b>29,000</b>	<b>29,000</b>
Enforcement	-	-	-	-	29,058	-	-	3,861	5,000	5,000
Education	-	-	-	-	-	-	-	-	24,000	24,000
<b>Ending Cash Balance</b>	<b>178,121</b>	<b>180,365</b>	<b>184,914</b>	<b>187,140</b>	<b>160,509</b>	<b>163,227</b>	<b>164,941</b>	<b>165,429</b>	<b>138,002</b>	<b>111,002</b>
<b>Employees</b>	-	-	-	-	-	-	-	-	-	-



**Fund 002-014 Enforcement and Education**

**OVERVIEW** 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.

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

**Fund 002-015 Court Automation**

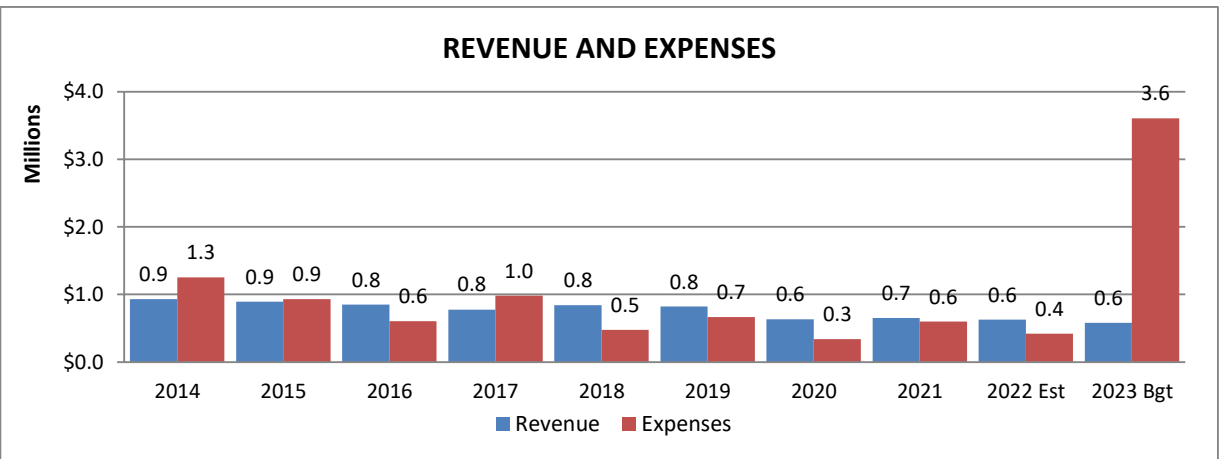
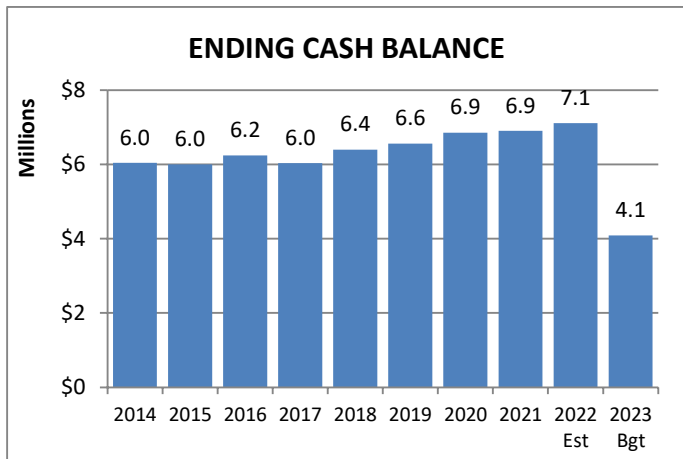
**Dept/s** Court of Common Pleas

**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.

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>929,345</b>	<b>893,331</b>	<b>848,070</b>	<b>776,578</b>	<b>840,028</b>	<b>822,120</b>	<b>631,698</b>	<b>650,648</b>	<b>627,562</b>	<b>582,000</b>
<i>Fines &amp; Forfeitures</i>	929,345	893,331	848,070	776,578	840,028	822,120	631,698	650,648	627,562	582,000
<b>Expenses (by category)</b>	<b>1,253,473</b>	<b>931,824</b>	<b>606,260</b>	<b>983,861</b>	<b>475,643</b>	<b>664,206</b>	<b>336,515</b>	<b>598,381</b>	<b>420,800</b>	<b>3,608,000</b>
<i>Personnel</i>	485,750	535,345	427,348	217,278	196,587	-	16,297	-	-	-
<i>Non-Personnel</i>	565,843	196,903	118,645	74,931	171,407	362,890	158,135	582,954	230,800	2,712,000
<i>Capital</i>	201,880	199,576	60,267	189,332	107,648	301,316	162,083	15,427	190,000	896,000
<i>Transfers</i>	-	-	-	502,320	-	-	-	-	-	-
<b>Expenses (by Area)</b>	<i>There is only one budgetary division in this fund.</i>									
<b>Ending Cash Balance</b>	<b>6,037,521</b>	<b>5,999,027</b>	<b>6,240,837</b>	<b>6,033,554</b>	<b>6,397,939</b>	<b>6,555,853</b>	<b>6,851,036</b>	<b>6,903,303</b>	<b>7,110,065</b>	<b>4,084,065</b>
<b>Employees</b>	<b>11.00</b>	<b>10.00</b>	<b>8.00</b>	<b>3.00</b>	<b>3.00</b>	-	-	-	-	-





**Fund 002-015 Court Automation**

**BACKGROUND** 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.

**2023 BUDGET** The budget includes \$1.182M in recurring expenses consisting of hardware replacement, third-party software licenses and upgrades, personnel training, office supplies and telephone expenses. Additionally, there is \$2.425M in project expenses which include application development and upgrade projects, as well as software support for existing solutions.

**PRIOR YEARS** The 2022 budget included 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. In 2019, personnel that were previously expensed in this fund from 2011 through 2018 were transitioned back to the general fund.

**Fund 002-016 Probate Court Automation**

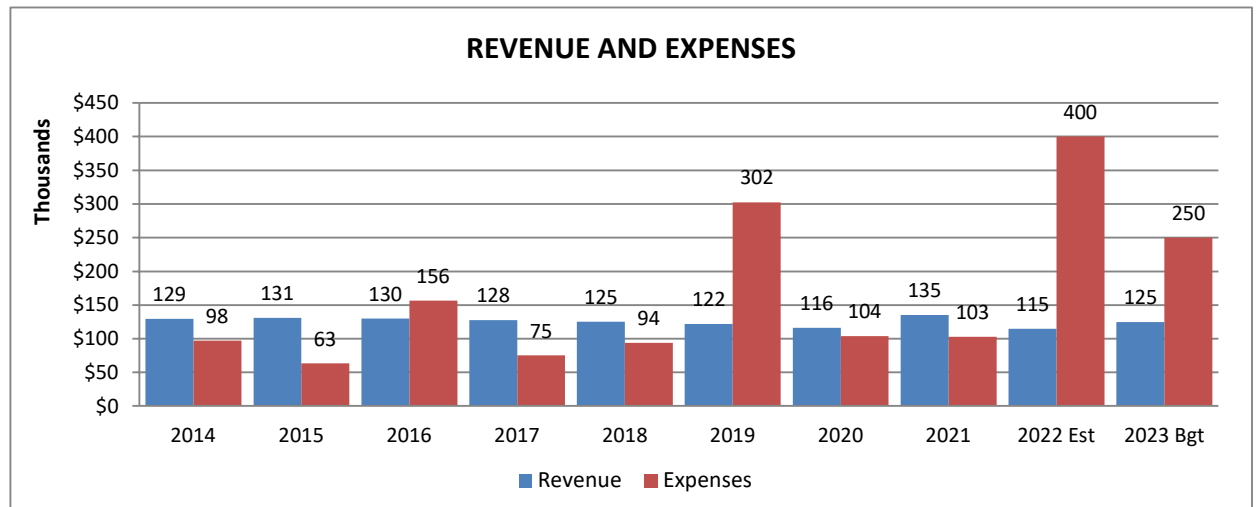
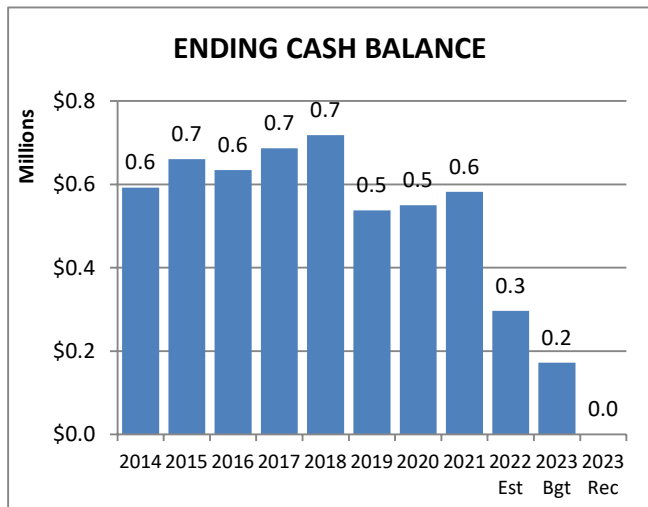
**Dept/s** Probate Court

**Sources** Court fees

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

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>129,460</b>	<b>131,085</b>	<b>130,270</b>	<b>127,595</b>	<b>125,485</b>	<b>122,095</b>	<b>116,075</b>	<b>135,248</b>	<b>115,000</b>	<b>125,000</b>
Service Fees	-	-	120,345	127,595	125,485	122,095	116,075	135,248	115,000	125,000
Miscellaneous	129,460	131,085	9,925	-	-	-	-	-	-	-
<b>Expenses (by Category)</b>	<b>97,521</b>	<b>63,028</b>	<b>156,464</b>	<b>74,966</b>	<b>94,140</b>	<b>302,320</b>	<b>104,010</b>	<b>103,174</b>	<b>400,126</b>	<b>250,000</b>
Other Expenditures	97,521	63,028	156,464	74,966	94,140	152,320	104,010	103,174	400,126	250,000
Operating Transfers	-	-	-	-	-	150,000	-	-	-	-
<b>Expenses (by Area)</b>	<i>There is only one budgetary division in this fund.</i>									
<b>Ending Cash Balance</b>	<b>592,169</b>	<b>660,226</b>	<b>634,032</b>	<b>686,661</b>	<b>718,006</b>	<b>537,781</b>	<b>549,846</b>	<b>581,920</b>	<b>296,794</b>	<b>171,794</b>
<b>Employees</b>	-	-	-	-	-	-	-	-	-	-



Fund **002-016 Probate Court Automation**

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**BACKGROUND** 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 compute assets. Should this trend continue, the fund balance will not be as low as what is projected.

**2023 BUDGET** Technology purchases are bought on a rotating schedule based upon industry changes in hardware and software. The court's five-year plan for replacement computers and peripherals was scheduled take place in 2021, but was delayed until mid-year 2022 due to COVID supply issues. That replacement is almost completed and operating costs should begin again in 2023.

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

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

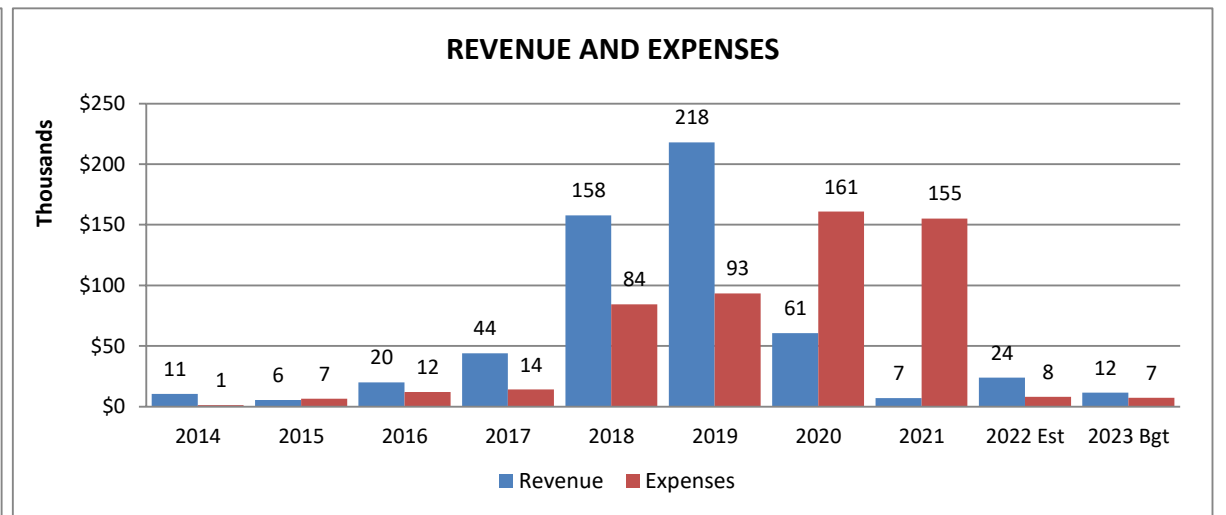
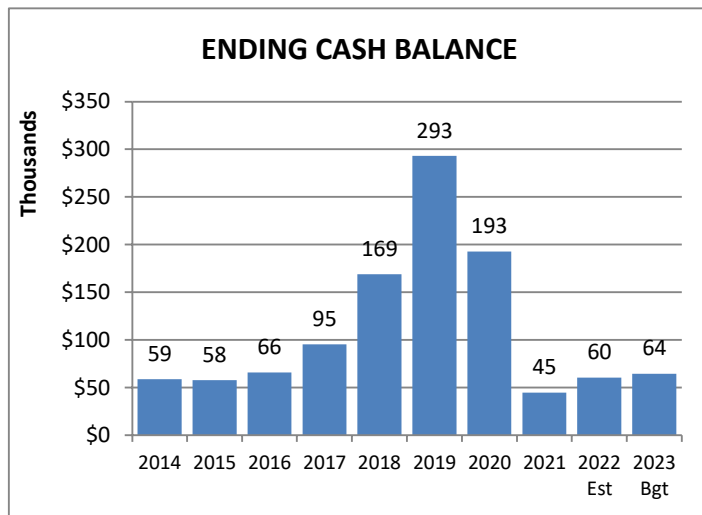
**Dept/s** Treasurer's Office

**Sources** Interest earned on prepayments of property taxes from taxpayers who enter into an agreement with the Treasurer's office to make installment

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

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>10,602</b>	<b>5,643</b>	<b>20,165</b>	<b>44,011</b>	<b>157,602</b>	<b>217,813</b>	<b>60,609</b>	<b>7,166</b>	<b>23,980</b>	<b>11,500</b>
Interest	10,602	5,643	20,165	44,011	157,602	217,813	60,609	7,166	23,980	11,500
<b>Expenses (by category)</b>	<b>1,409</b>	<b>6,708</b>	<b>12,212</b>	<b>14,246</b>	<b>84,278</b>	<b>93,475</b>	<b>160,926</b>	<b>155,190</b>	<b>8,210</b>	<b>7,410</b>
Personnel	(73)	3,897	8,577	8,902	73,052	84,401	150,779	147,299	-	-
Non-Personnel	1,482	2,811	3,634	5,344	11,225	9,074	10,147	7,891	8,210	7,410
<b>Expenses (by area)</b>	<i>There is only one budgetary division in this fund.</i>									
<b>Ending Cash Balance</b>	<b>58,636</b>	<b>57,570</b>	<b>65,524</b>	<b>95,288</b>	<b>168,613</b>	<b>292,951</b>	<b>192,634</b>	<b>44,611</b>	<b>60,381</b>	<b>64,471</b>
<b>Employees</b>	-	0.50	0.20	0.20	1.40	1.30	2.20	2.00	-	-



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

**BACKGROUND** The operations of this fund are dependent upon market interest rates. When earnings on investments are high, the department can support more General Fund operations and vice versa when the market is not doing as well.

**2023 BUDGET** The 2023 budget includes no substantial programmatic changes. Revenue is projected to increase due to higher interest rates.

**PRIOR YEARS** Due to dwindling reserves, in 2022 personnel expense were shifted to other funds within this department. 2022 interest earnings grew substantially due the Feds increasing interest rates several times in 2022. 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 positive fund balance.

The growth in interest revenue in 2019 and 2018 is due to unreported prior year interest.

**Fund 002-018 Auto Title Administration**

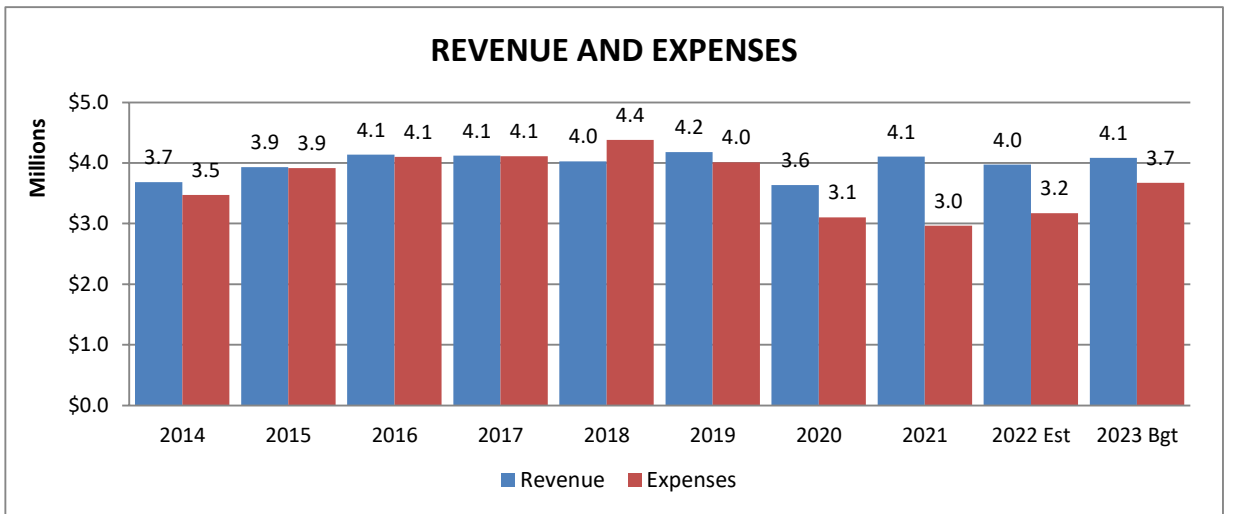
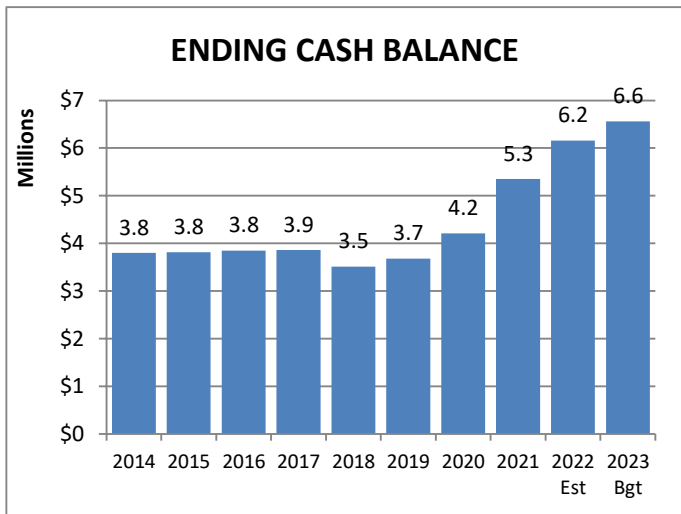
**Dept/s** Clerk of Courts

**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

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>3,680,682</b>	<b>3,927,726</b>	<b>4,134,820</b>	<b>4,121,679</b>	<b>4,024,726</b>	<b>4,178,326</b>	<b>3,632,891</b>	<b>4,104,648</b>	<b>3,972,116</b>	<b>4,080,262</b>
<i>Title Fees</i>	3,680,682	3,927,726	4,134,820	4,121,679	3,985,762	3,931,372	3,521,106	3,948,629	3,749,443	3,924,262
<i>Passport Fees</i>	-	-	-	-	38,964	246,954	111,785	156,019	222,673	156,000
<b>Expenses (by category)</b>	<b>3,468,714</b>	<b>3,914,564</b>	<b>4,098,319</b>	<b>4,109,080</b>	<b>4,377,001</b>	<b>4,006,740</b>	<b>3,100,994</b>	<b>2,965,768</b>	<b>3,169,239</b>	<b>3,673,419</b>
<i>Personnel</i>	1,569,789	1,915,263	2,115,585	2,117,123	2,555,609	2,746,455	2,554,274	2,584,157	2,636,232	3,065,551
<i>Non-Personnel</i>	198,925	293,953	280,880	271,751	418,081	392,608	452,865	381,304	533,007	607,868
<i>Capital</i>	-	5,348	1,854	264	3,311	18,677	93,855	307	-	-
<i>Transfers</i>	1,700,000	1,700,000	1,700,000	1,719,941	1,400,000	849,000	-	-	-	-
<b>Expenses (by area)</b>	<i>There is only one budgetary division in this fund.</i>									
<b>Ending Cash Balance</b>	<b>3,797,510</b>	<b>3,810,672</b>	<b>3,847,173</b>	<b>3,859,772</b>	<b>3,507,497</b>	<b>3,679,083</b>	<b>4,210,980</b>	<b>5,349,861</b>	<b>6,152,738</b>	<b>6,559,581</b>
<b>Employees</b>	<b>31.95</b>	<b>37.75</b>	<b>42.80</b>	<b>44.70</b>	<b>50.20</b>	<b>45.00</b>	<b>44.10</b>	<b>44.10</b>	<b>44.00</b>	<b>38.50</b>



**Fund 002-018 Auto Title Administration**

**BACKGROUND** The department is responsible for storing, transferring, and processing auto, boat, and salvage titles and assessing late fees if an individual does not transfer the title within 30 days of it being notarized. Passports are also processed by this department.

**2023 BUDGET** The 2023 budget includes no substantial programmatic changes. The Clerk's office reduced vacant positions to implement market rate salary adjustments.

**PRIOR YEARS** 2022 revenue estimates are cautious due to vehicle stock shortages, and production slowdowns that are occurring this year, though it is anticipated that car sales will increase in 2023. In 2022, the department contributed \$100k to offset renovation costs to the downtown office.

Historically the Clerk's office would offset general fund expenses by transferring Auto Title surplus to the general fund. The Auto Title Fund transfer was suspended in 2020 as general fund revenues have performed above budget. 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.

**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

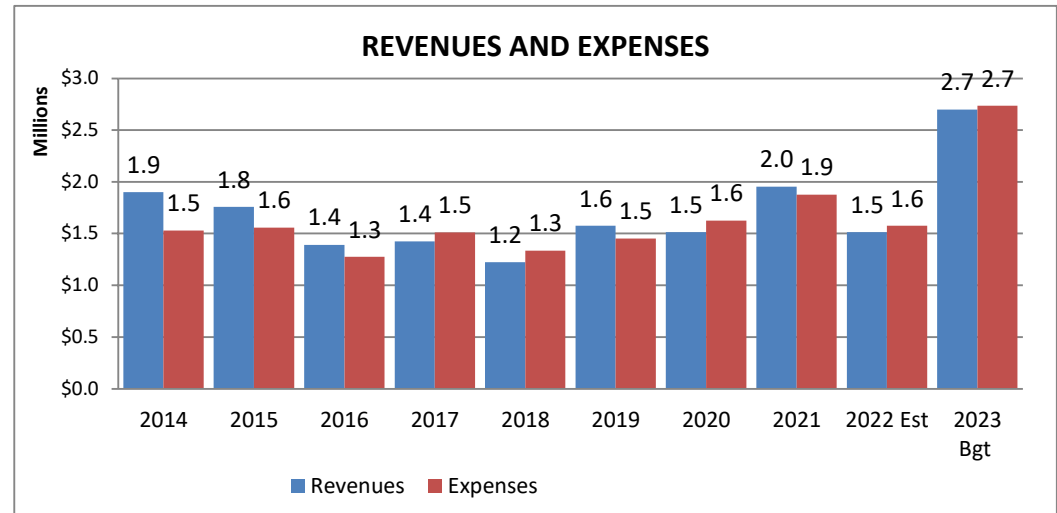
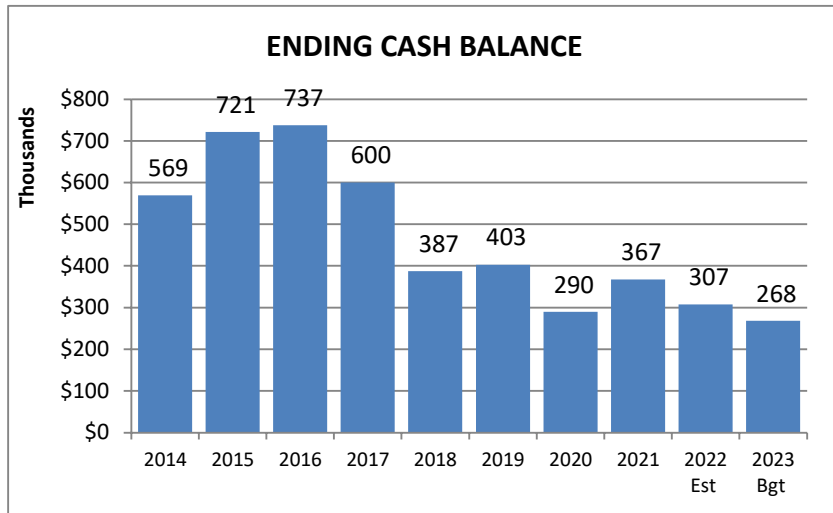
	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>1,900,286</b>	<b>1,757,647</b>	<b>1,391,236</b>	<b>1,424,540</b>	<b>1,222,466</b>	<b>1,574,701</b>	<b>1,512,258</b>	<b>1,952,315</b>	<b>1,515,221</b>	<b>2,696,100</b>
Hydrant Reimb	1,900,286	1,757,647	1,391,236	1,409,538	1,215,142	1,562,860	1,500,162	1,934,287	1,509,668	2,688,800
Service Fees	-	-	-	15,002	7,324	11,841	12,095	10,843	5,554	7,300
Intergovernmental	-	-	-	-	-	-	-	7,186	-	-
<b>Expenses (by category)</b>	<b>1,528,405</b>	<b>1,555,771</b>	<b>1,275,237</b>	<b>1,512,142</b>	<b>1,335,047</b>	<b>1,453,236</b>	<b>1,625,151</b>	<b>1,875,380</b>	<b>1,574,874</b>	<b>2,735,388</b>
Personnel	444,884	497,804	484,187	588,941	652,063	777,903	868,839	880,588	858,427	1,129,770
Other Expenditures	273,731	305,000	395,766	479,311	393,651	475,431	518,202	750,189	629,276	929,693
Capital Outlay	5,829	93,085	19,659	145,451	104,551	57,917	96,992	108,152	53,604	465,000
Operating Transfers	803,962	659,882	375,624	298,439	184,783	141,984	141,119	136,451	33,568	210,925
<b>Expenses (by area)</b>	<i>There is only one budgetary division in this fund.</i>									
<b>Ending Cash Balance</b>	<b>569,447</b>	<b>721,323</b>	<b>737,323</b>	<b>599,720</b>	<b>387,140</b>	<b>402,929</b>	<b>290,036</b>	<b>366,971</b>	<b>307,318</b>	<b>268,030</b>
<b>Employees</b>	<b>8.91</b>	<b>8.90</b>	<b>8.90</b>	<b>9.33</b>	<b>9.00</b>	<b>10.46</b>	<b>12.44</b>	<b>11.75</b>	<b>11.50</b>	<b>11.80</b>

**BACKGROUND** 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. 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 reimbursement amount collected via the UAI program.

**2023 BUDGET** The 2023 budget increases consist of market salary adjustments and union negotiations in personnel. Non-personnel expenses increase due to the cost of hydrants, hydrant parts, and fuel costs. Capital budgeting includes funds for unexpected repairs such as pipe bursts and pump repairs. There are also planned renovations to the field operations facility that were put on hold during the pandemic.



Fund **002-019 Water Rotary**



**PRIOR YEARS** 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 closed out. This fund previously supported the debt service related to the Water West project which fully expired in 2021. No new water line debt has been issued since 2001.

**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)

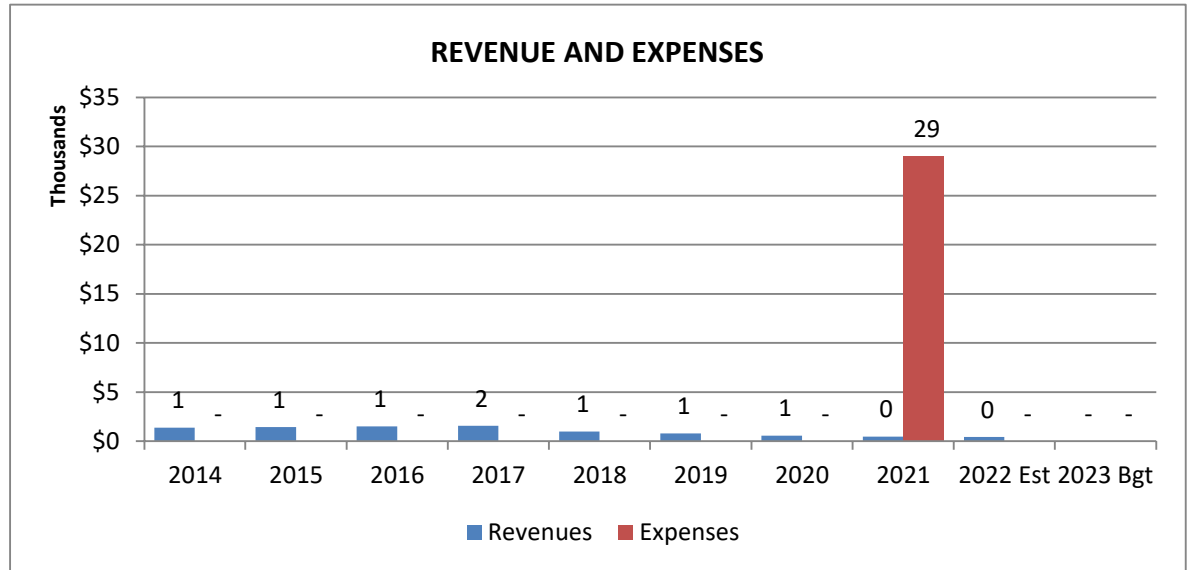
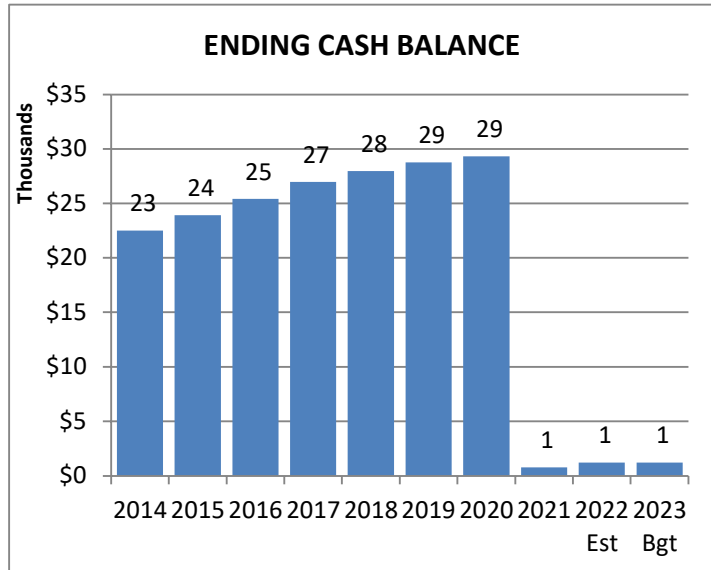
**Uses** Substance abuse treatment services for juveniles with alcohol or drug abuse symptoms, transportation of juveniles to these programs, or purchase of alcohol/drug monitoring devices.

**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

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>1,353</b>	<b>1,419</b>	<b>1,497</b>	<b>1,559</b>	<b>978</b>	<b>792</b>	<b>570</b>	<b>459</b>	<b>435</b>	-
<i>Service Fees</i>	1,353	1,419	1,497	1,559	978	792	570	459	435	-
<b>Expenses (by category)</b>	-	-	-	-	-	-	-	<b>29,000</b>	-	-
<i>Other Expenditures</i>	-	-	-	-	-	-	-	29,000	-	-
<b>Expenses (by Area)</b>	<i>There is only one budgetary division in this fund.</i>									
<b>Ending Cash Balance</b>	<b>22,500</b>	<b>23,919</b>	<b>25,416</b>	<b>26,975</b>	<b>27,953</b>	<b>28,745</b>	<b>29,314</b>	<b>773</b>	<b>1,208</b>	<b>1,208</b>
<b>Employees</b>	-	-	-	-	-	-	-	-	-	-

**BACKGROUND** 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. The Court did choose to expense the current balance in this fund to offset general fund treatment expenses in 2021.

Fund **002-020 Juvenile Indigent Driver Alcohol Treatment**



**Fund 002-022 Probate Court Legal Research**

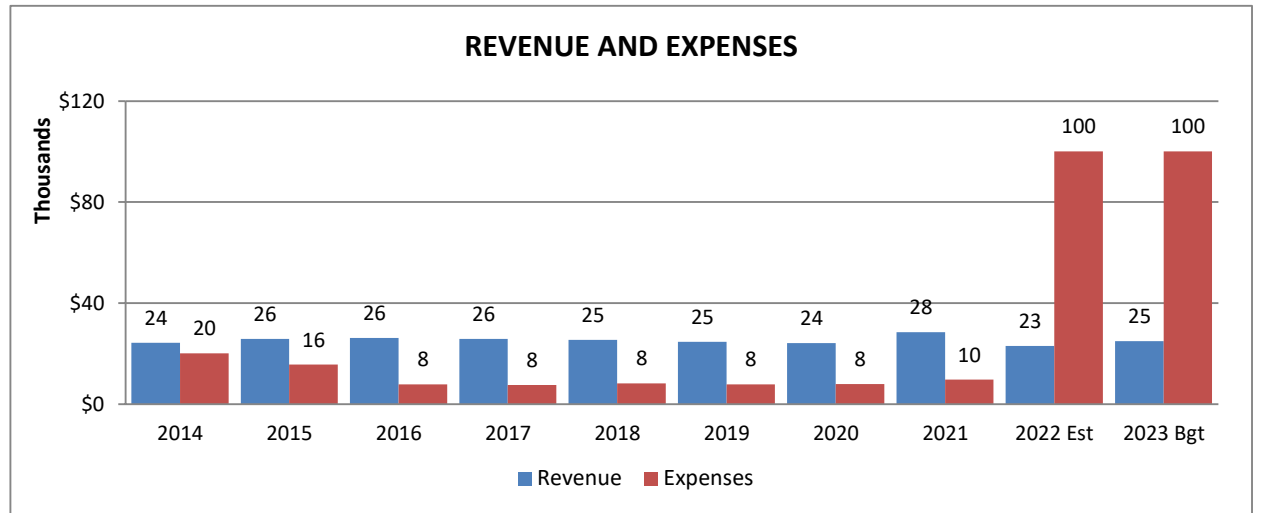
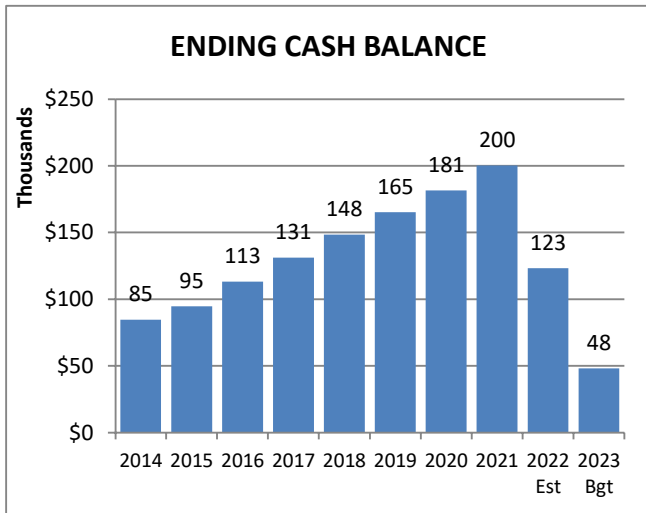
**Dept/s** Probate Court

**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.

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>24,369</b>	<b>25,823</b>	<b>26,223</b>	<b>25,779</b>	<b>25,413</b>	<b>24,739</b>	<b>24,176</b>	<b>28,499</b>	<b>23,000</b>	<b>25,000</b>
<i>Court Fees</i>	24,369	25,823	26,223	25,779	25,413	24,739	24,176	28,499	23,000	25,000
<b>Expenses (by Category)</b>	<b>20,108</b>	<b>15,734</b>	<b>7,861</b>	<b>7,649</b>	<b>8,248</b>	<b>7,841</b>	<b>7,978</b>	<b>9,717</b>	<b>100,000</b>	<b>100,000</b>
<i>Other Expenditures</i>	20,108	15,734	7,861	7,649	8,248	7,841	7,978	9,717	100,000	100,000
<b>Expenses (by Area)</b>	<i>There is only one budgetary division in this fund.</i>									
<b>Ending Cash Balance</b>	<b>84,555</b>	<b>94,644</b>	<b>113,006</b>	<b>131,136</b>	<b>148,301</b>	<b>165,199</b>	<b>181,397</b>	<b>200,178</b>	<b>123,178</b>	<b>48,178</b>
<b>Employees</b>	-	-	-	-	-	-	-	-	-	-



**Fund 002-022 Probate Court Legal Research**

**2023 BUDGET** 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 002-023 Public Assistance****Dept/s** 12 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 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. The fund also includes shared costs and staff costs from the other three JFS programs (reimbursed quarterly).**ORC** ORC 5101.161 Public assistance fund; OAC 5101 Department of Job and Family Services

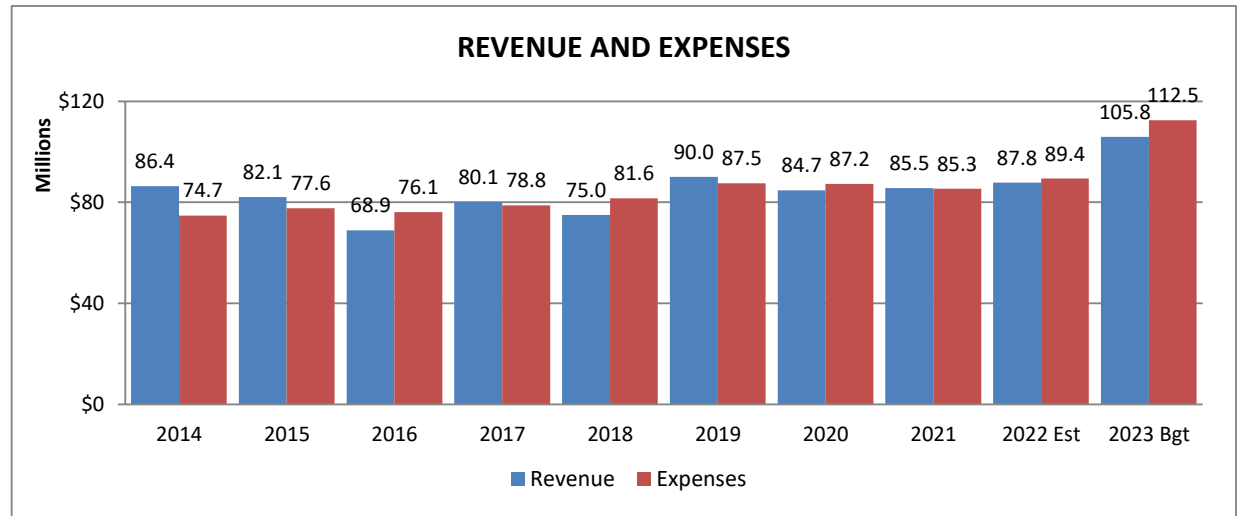
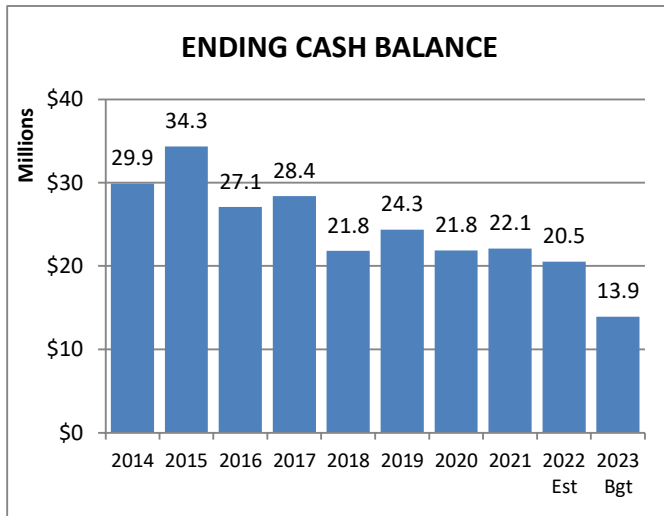
	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>86,386,088</b>	<b>82,060,420</b>	<b>68,907,037</b>	<b>80,073,719</b>	<b>75,005,369</b>	<b>90,020,155</b>	<b>84,712,431</b>	<b>85,544,487</b>	<b>87,772,992</b>	<b>105,843,623</b>
<i>Intergovernmental</i>	55,976,276	50,314,249	37,167,960	52,185,170	41,161,150	57,261,766	53,221,520	51,865,016	57,463,687	65,176,652
<i>Children's Services Levy</i>	27,962,614	29,000,244	28,004,886	25,849,916	31,775,360	30,608,208	29,289,082	31,248,373	28,223,464	37,995,189
<i>Other Revenue</i>	1,765,737	2,093,344	3,134,372	1,353,622	1,497,252	1,537,604	1,668,719	1,824,853	1,492,922	1,955,000
<i>General Fund Subsidy</i>	681,461	652,584	599,820	685,011	571,606	612,577	533,111	606,244	592,918	716,781
<b>Expenses (by category)</b>	<b>74,748,609</b>	<b>77,613,596</b>	<b>76,144,373</b>	<b>78,795,794</b>	<b>81,551,461</b>	<b>87,501,005</b>	<b>87,208,919</b>	<b>85,292,183</b>	<b>89,356,658</b>	<b>112,460,332</b>
<i>Personnel</i>	38,713,421	38,855,686	41,031,217	43,806,483	47,184,174	52,823,644	53,943,901	54,654,801	48,947,648	62,207,297
<i>Non-Personnel</i>	35,493,130	38,387,102	34,970,211	34,655,788	34,291,287	34,360,145	32,698,553	30,284,761	40,126,211	49,856,835
<i>Capital</i>	542,059	370,809	142,945	333,523	76,000	317,216	566,465	352,620	282,798	396,200
<b>Expenses (by area)</b>	<b>74,748,609</b>	<b>77,613,596</b>	<b>76,144,373</b>	<b>78,795,794</b>	<b>81,551,461</b>	<b>87,501,005</b>	<b>87,208,919</b>	<b>85,292,183</b>	<b>89,356,658</b>	<b>112,460,332</b>
<i>Client Services</i>	31,107,547	31,423,025	31,740,249	39,167,347	37,219,749	40,981,473	36,796,064	36,939,612	38,891,663	50,736,520
<i>Children Services</i>	29,377,388	32,102,386	30,565,440	25,383,973	29,713,407	28,935,585	31,125,898	32,216,941	29,159,449	37,287,052
<i>Shared Admin</i>	14,263,674	14,088,186	13,838,684	14,244,473	14,618,306	17,583,947	19,286,957	16,135,630	21,305,546	24,436,760
<b>Ending Cash Balance</b>	<b>29,880,882</b>	<b>34,327,707</b>	<b>27,090,371</b>	<b>28,368,296</b>	<b>21,822,203</b>	<b>24,341,353</b>	<b>21,844,865</b>	<b>22,097,169</b>	<b>20,513,503</b>	<b>13,896,793</b>
<b>Employees</b>	<b>757.00</b>	<b>725.00</b>	<b>759.00</b>	<b>775.00</b>	<b>834.00</b>	<b>841.00</b>	<b>842.00</b>	<b>842.50</b>	<b>859.50</b>	<b>850.00</b>

**BACKGROUND** 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.

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

## 002-023 Public Assistance



**2023 BUDGET** 2023 expenditures increase due to higher wages for non-bargaining staff. Revenue remains steady for 2023 compared to 2022. The reduction of staff is due to shifting personnel to Bureau of Support fund.

**PRIOR YEARS** The 2022 budget included the new 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 also included 17 new positions directly related to levy initiatives and five new positions for administration of the Benefit Bridge program. 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).

**Fund 002-024 Permissive Auto Tax Municipal**

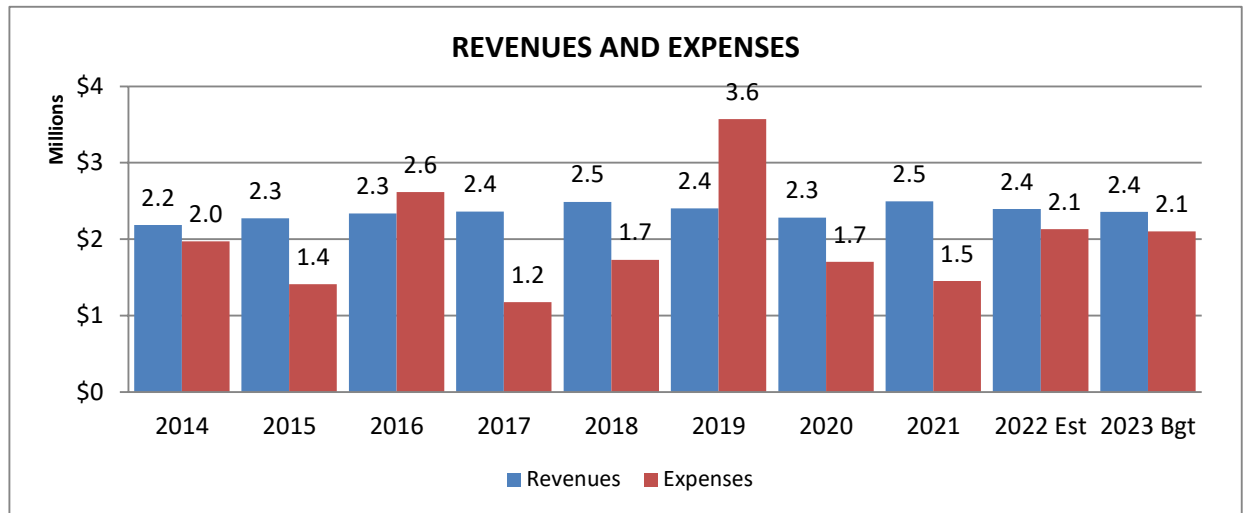
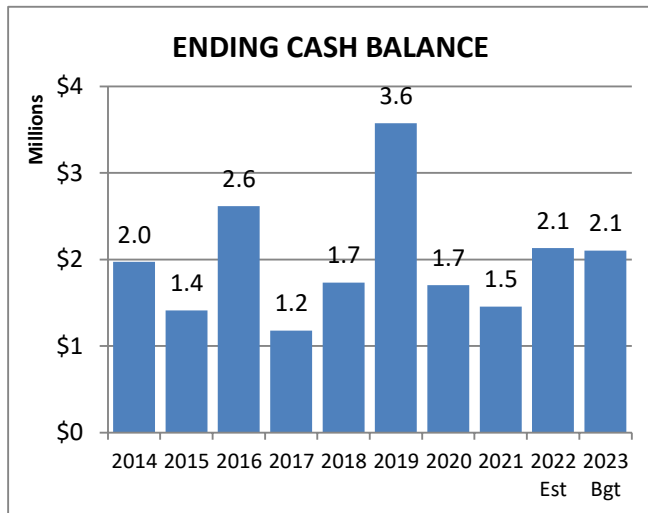
**Dept/s** Engineer

**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

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>2,184,148</b>	<b>2,272,068</b>	<b>2,336,633</b>	<b>2,363,480</b>	<b>2,488,712</b>	<b>2,403,775</b>	<b>2,280,153</b>	<b>2,494,725</b>	<b>2,393,389</b>	<b>2,356,000</b>
Permissive Auto Tax	2,180,601	2,261,530	2,314,297	2,313,837	2,435,544	2,342,795	2,258,020	2,393,144	2,373,791	2,350,000
Investments Interest	3,548	10,538	22,336	49,642	29,621	60,980	22,133	2,225	19,598	6,000
Misc	-	-	-	-	23,547	-	-	-	-	-
Transfers-In	-	-	-	-	-	-	-	99,356	-	-
<b>Expenses (by Category)</b>	<b>1,973,479</b>	<b>1,411,003</b>	<b>2,617,467</b>	<b>1,177,570</b>	<b>1,730,773</b>	<b>3,572,905</b>	<b>1,703,200</b>	<b>1,453,703</b>	<b>2,130,806</b>	<b>2,100,000</b>
Capital Outlays	1,973,479	1,411,003	2,617,467	1,177,570	1,730,773	3,572,905	1,703,200	1,453,703	2,130,806	2,100,000
<b>Expenses (by Area)</b>	<i>There is only one budgetary division in this fund</i>									
<b>Ending Cash Balance</b>	<b>3,021,594</b>	<b>3,882,659</b>	<b>3,601,825</b>	<b>4,787,735</b>	<b>5,545,673</b>	<b>4,376,543</b>	<b>4,953,496</b>	<b>5,994,518</b>	<b>6,257,101</b>	<b>6,513,101</b>
<b>Employees</b>	-	-	-	-	-	-	-	-	-	-





**Fund 002-024 Permissive Auto Tax Municipal**

**OVERVIEW** 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.

**2023 BUDGET** The 2023 budget reflects that the fund is expected to maintain a healthy balance and is consistent with budgeting in recent years.

**PRIOR YEARS** 2022 Municipal Road Fund (MRF) projects include: Annual Bridge Maintenance Program (Cincinnati), Galbraith Road (Arlington Heights), Harrison Avenue (Harrison), Hiawatha Avenue (Mariemont), Smith Road & Carthage Avenue (Norwood), Shepherd Avenue (Lockland), Plainfield Road (Deer Park), Northland Boulevard (Springdale), Fuhrman Road (Reading), Applegate Avenue (Cheviot), and Miami Avenue (Madeira).

**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.

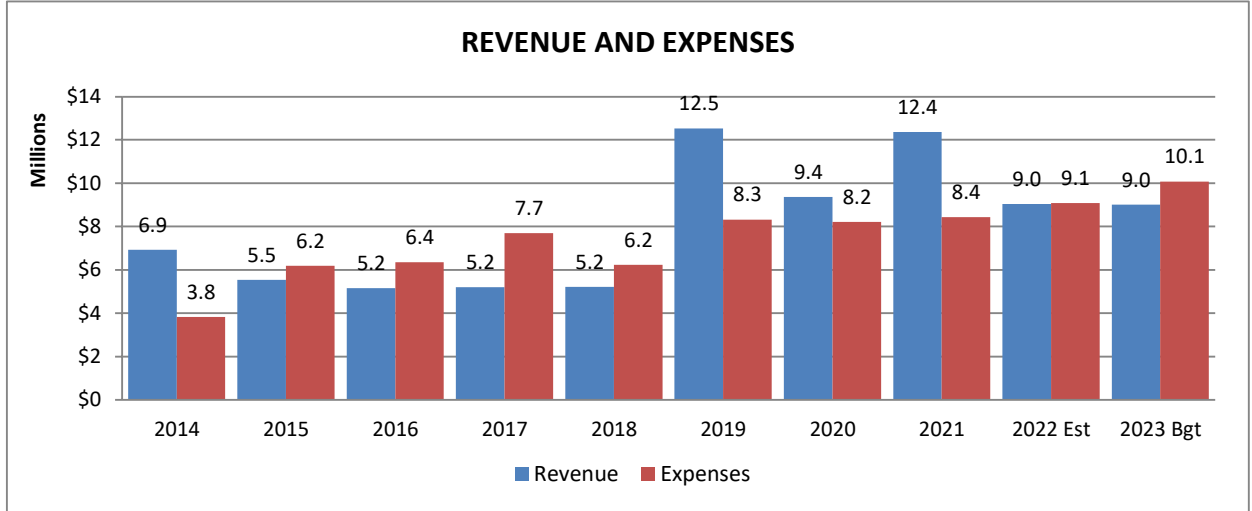
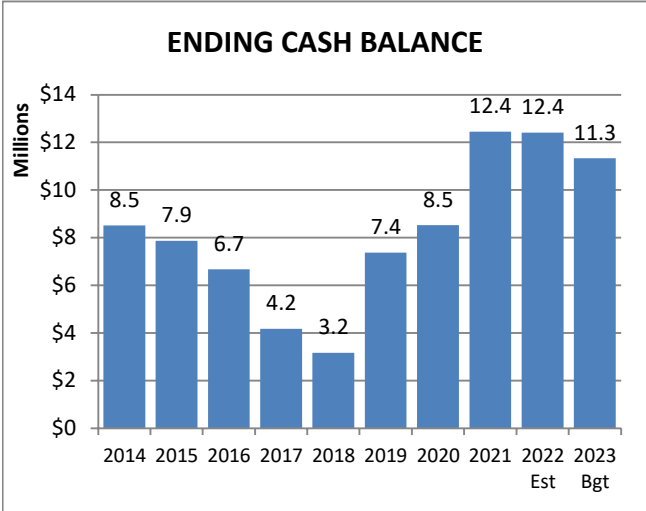
**ORC** 4504 - Local Motor Vehicle License Tax

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>6,931,082</b>	<b>5,545,170</b>	<b>5,157,612</b>	<b>5,196,304</b>	<b>5,218,649</b>	<b>12,526,894</b>	<b>9,363,245</b>	<b>12,360,514</b>	<b>9,035,706</b>	<b>9,002,000</b>
<i>Permissive Auto Tax</i>	4,923,811	5,033,642	5,120,643	5,107,044	5,117,131	8,617,204	8,692,821	9,210,095	9,020,065	8,990,000
<i>Investments Interest</i>	8,766	29,437	36,720	79,160	37,665	73,821	32,406	4,513	8,800	12,000
<i>Intergovernmental</i>	-	3,866	-	10,101	-	-	12,029	-	-	-
<i>Other Revenue</i>	-	-	249	-	-	-	-	-	6,842	-
<i>Other Financing Sources</i>	-	-	-	-	63,854	-	377,402	-	-	-
<i>Transfers - In</i>	1,998,505	478,226	-	-	-	3,835,869	248,587	3,145,907	-	-
<b>Expenses (by category)</b>	<b>3,826,261</b>	<b>6,191,308</b>	<b>6,355,715</b>	<b>7,692,916</b>	<b>6,230,180</b>	<b>8,322,274</b>	<b>8,208,019</b>	<b>8,432,088</b>	<b>9,076,000</b>	<b>10,076,000</b>
<i>Capital Outlay</i>	756,761	169,028	355,716	193,600	445,891	322,323	208,019	432,088	840,000	840,000
<i>Debt Service</i>	-	28,579	-	-	-	-	-	-	236,000	236,000
<i>Operating Transfers</i>	3,069,500	5,993,700	5,999,999	7,499,316	5,784,290	7,999,951	8,000,000	8,000,000	8,000,000	9,000,000
<b>Expenses (by area)</b>	<i>There is only one budgetary division in this fund</i>									
<b>Ending Cash Balance</b>	<b>8,512,631</b>	<b>7,866,493</b>	<b>6,668,390</b>	<b>4,171,778</b>	<b>3,160,247</b>	<b>7,364,866</b>	<b>8,520,092</b>	<b>12,448,519</b>	<b>12,408,225</b>	<b>11,334,225</b>
<b>Employees</b>	-	-	-	-	-	-	-	-	-	-

**BACKGROUND** 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. Other expenses include funding the Township 20% fund program, engineering and geotechnical expenses.

**2023 BUDGET** The 2023 budget reflects that the fund is expected to maintain a healthy balance overall.

Fund **002-025 Permissive Auto Tax County**



**PRIOR YEARS** In 2019, 2020 and 2021, project audits were completed for open construction projects, returning \$7.4M 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. 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.

Examples of project funding in 2022 include: 2022 Resurfacing Program, Kennedy Avenue Improvements (Cincinnati Corp. to Cincinnati Corp.), Hopper Road Culvert Replacement, Birney Lane Culvert Replacement, Howard Road Improvements; right-of-way expenses for Fields Ertel Road Improvements (Snider to Wilkens); engineering expenses for Riddle Road Bridge Replacement, Fields Ertel & McCauly Intersection, Beerman Road Bridge and Hillside Road Slip; setting aside funding for Kemper Rd CSX Bridge, Shady Lane & Bridgetown Road Roundabout, West Galbraith Road Rehabilitation, Cliff Road Slips, Guardrail Program, Bridge Maintenance Program; and \$1.85M in funding for the Western Hills Viaduct (City of Cincinnati).

**Fund 002-026 Roads and Bridges**

**Dept/s** Engineer

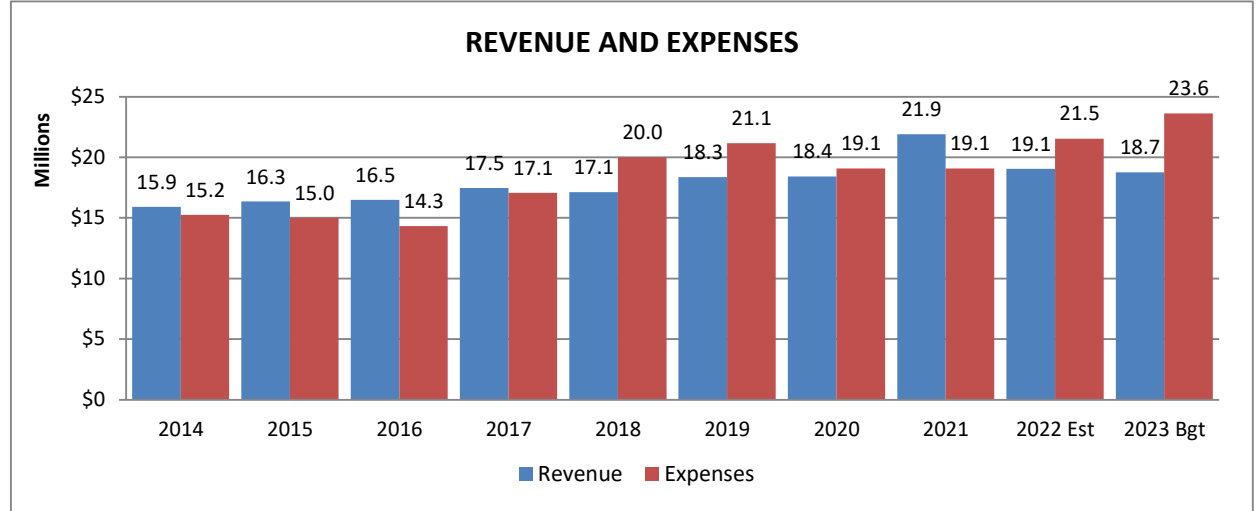
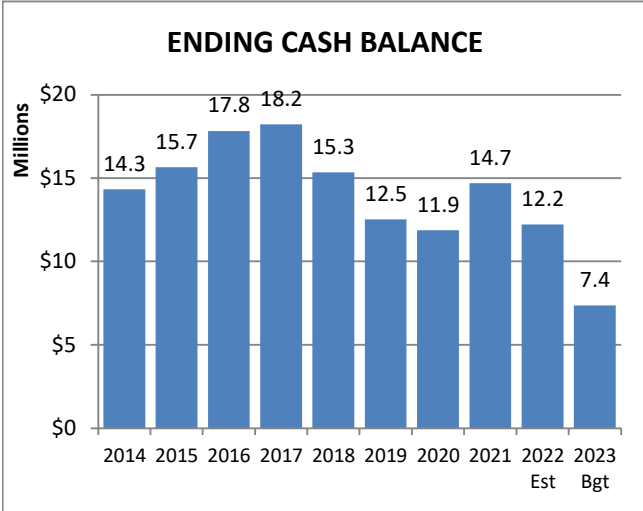
**Sources** The state auto title registration fund distribution (34% directly to County in which the vehicle is registered, 5% equal distribution to all counties, 47% to the county that the owner resides in, and 9% based on total county road mileage formula); gasoline tax of \$0.385/gallon; engineering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

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>15,905,773</b>	<b>16,339,041</b>	<b>16,492,516</b>	<b>17,469,537</b>	<b>17,112,795</b>	<b>18,343,878</b>	<b>18,421,149</b>	<b>21,885,409</b>	<b>19,051,862</b>	<b>18,742,500</b>
<i>Other Taxes</i>	14,714,823	15,093,428	15,633,191	15,492,565	15,889,602	16,623,837	16,667,731	17,837,604	17,720,978	17,300,000
<i>Service Fees</i>	47,288	103,254	340,920	51,026	232,767	623,861	477,730	959,722	698,002	546,500
<i>Transfers - In</i>	78,440	556,680	-	1,170,986	435,862	435,862	790,379	2,499,908	-	505,000
<i>Fines &amp; Forfeitures</i>	237,113	228,474	217,726	198,777	191,889	201,003	148,884	156,917	180,454	163,500
<i>Other Revenue</i>	394,005	229,069	182,734	192,768	178,136	211,681	268,873	270,764	321,555	114,000
<i>Intergovernmental</i>	412,330	80,028	21,297	103,739	60,327	18,837	18,250	149,380	77,640	95,000
<i>Investments Interest</i>	17,091	45,388	93,370	252,249	116,380	179,717	43,896	4,867	43,412	12,000
<i>Property Taxes</i>	4,684	2,720	3,279	7,427	7,832	6,584	5,406	6,247	9,820	6,500
<i>Other Financing Sources</i>	-	-	-	-	-	42,497	-	-	-	-
<b>Expenses (by category)</b>	<b>15,234,335</b>	<b>15,014,176</b>	<b>14,323,708</b>	<b>17,069,711</b>	<b>20,003,166</b>	<b>21,148,931</b>	<b>19,077,689</b>	<b>19,071,039</b>	<b>21,519,587</b>	<b>23,607,146</b>
<i>Personnel</i>	8,960,543	9,474,883	9,637,187	9,189,594	9,421,290	10,575,142	10,331,333	9,767,946	10,265,145	12,769,826
<i>Other Expenditures</i>	4,951,828	4,154,331	3,507,505	3,386,077	4,466,479	5,565,443	4,274,008	4,819,213	6,128,233	6,783,570
<i>Capital Outlay</i>	1,321,963	1,279,881	1,052,625	976,728	843,598	1,002,031	1,202,632	862,009	1,671,209	1,598,750
<i>Debt Service</i>	-	52,688	126,392	147,408	147,408	155,923	82,219	317,877	-	-
<i>Operating Transfers</i>	-	52,393	-	3,369,904	5,124,391	3,850,394	3,187,497	3,303,994	3,455,000	2,455,000
<b>Expenses (by area)</b>	<b>15,234,335</b>	<b>15,014,176</b>	<b>14,323,708</b>	<b>17,069,711</b>	<b>20,003,166</b>	<b>21,148,931</b>	<b>19,077,689</b>	<b>19,071,039</b>	<b>21,519,587</b>	<b>23,607,146</b>
<i>Administration</i>	14,889,669	14,649,330	13,950,952	16,686,043	19,620,879	20,835,243	18,689,394	18,801,018	21,243,993	23,607,146
<i>Maintenance</i>	344,666	364,846	372,757	383,668	382,287	313,689	388,295	270,021	275,594	-
<b>Ending Cash Balance</b>	<b>14,331,374</b>	<b>15,656,239</b>	<b>17,825,046</b>	<b>18,224,872</b>	<b>15,334,501</b>	<b>12,529,448</b>	<b>11,872,908</b>	<b>14,687,278</b>	<b>12,219,553</b>	<b>7,354,907</b>
<b>Employees</b>	<b>182.5</b>	<b>183.6</b>	<b>192.5</b>	<b>168.2</b>	<b>161.7</b>	<b>161.7</b>	<b>161.7</b>	<b>162.7</b>	<b>156.4</b>	<b>157.4</b>

**Fund 002-026 Roads and Bridges**



**OVERVIEW** 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, capital expenses (vehicles & equipment), and transfers out for road and bridge capital improvement projects are charged to this fund. Per ORC 5713.09 and 315.11, the general fund subsidy covers the personnel costs associated with tax mapping responsibilities.

**2023 BUDGET** The 2023 budget reflects increases in personnel costs due to salary adjustments, and additional employee and inflationary costs of goods and services (salt, concrete, fuel, etc.)

**PRIOR YEARS** In 2020, 2021 and 2022, the Engineer budgeted this fund at \$24M, \$23.75M, and \$23.5M respectively, but only spent \$19M in 2020 & 2021, and is projected to spend ~ \$19.2M in 2022. 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 Transportation (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 effect 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 additional \$760K in 2020 lost gas tax and interest revenue reimbursed by the General Fund. The Engineer has prioritized the spend-down of accumulated reserves on the most urgent County road and bridge maintenance projects. Recent projects include 2022 Resurfacing Program (\$3M) and 2022 Thermoplastic & Epoxy Project (\$385K).

**Fund 002-027 Legal Research Services**

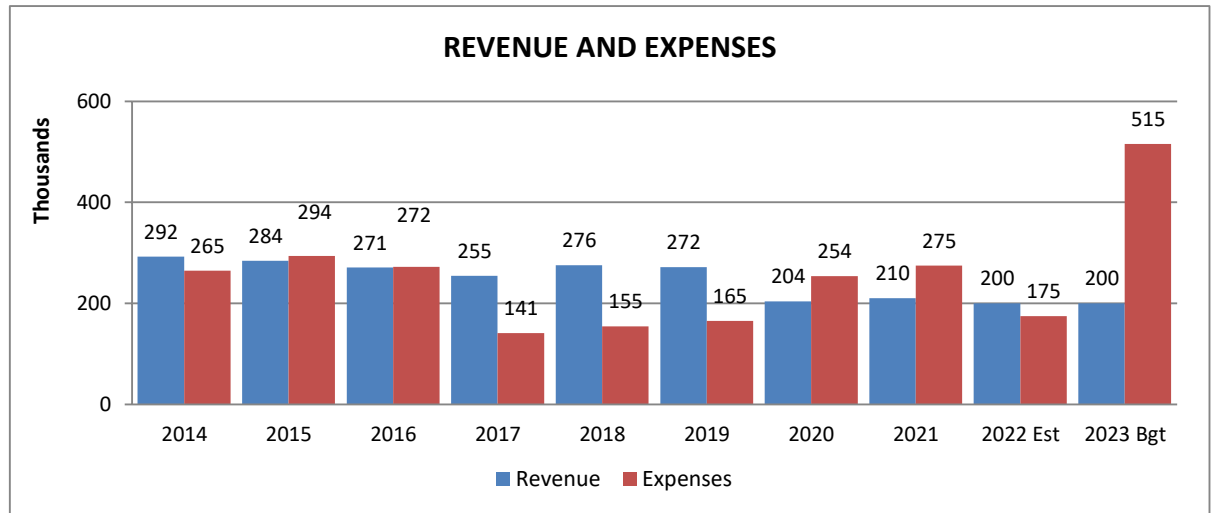
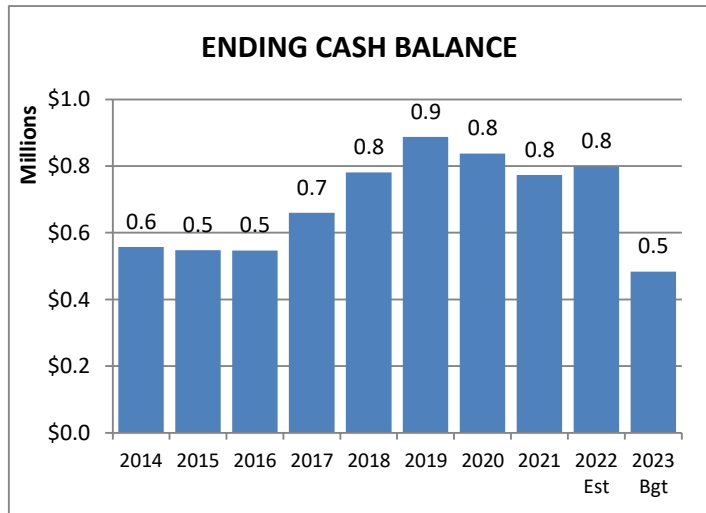
**Dept/s** Court of Common Pleas

**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

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>292,338</b>	<b>284,355</b>	<b>270,813</b>	<b>254,594</b>	<b>275,505</b>	<b>271,566</b>	<b>203,708</b>	<b>210,419</b>	<b>200,000</b>	<b>200,000</b>
<i>Court Fees</i>	292,338	284,355	270,813	254,594	275,505	271,566	203,708	210,419	200,000	200,000
<b>Expenses (by category)</b>	<b>264,503</b>	<b>293,775</b>	<b>272,287</b>	<b>140,955</b>	<b>154,594</b>	<b>165,173</b>	<b>253,677</b>	<b>274,516</b>	<b>175,000</b>	<b>515,000</b>
<i>Personnel</i>	-	-	-	-	-	-	-	100,485	-	-
<i>Non-Personnel</i>	264,503	293,775	272,287	140,955	154,594	165,173	134,618	174,031	175,000	440,000
<i>Capital</i>	-	-	-	-	-	-	119,059	-	-	75,000
<b>Expenses (by Area)</b>	<i>There is only one budgetary division in this fund.</i>									
<b>Ending Cash Balance</b>	<b>557,209</b>	<b>547,790</b>	<b>546,315</b>	<b>659,955</b>	<b>780,866</b>	<b>887,260</b>	<b>837,291</b>	<b>773,194</b>	<b>798,194</b>	<b>483,194</b>
<b>Employees</b>	-	-	-	-	-	-	-	-	-	-



**Fund            002-027 Legal Research Services**

**BACKGROUND** The major component driving costs in this fund is legal research subscriptions (i.e. Lexis Nexis, West Publishing Co., etc.). Since 2014, these subscription services comprise over 80% of operational costs. Contractual services and legal services make up the other recurring expenses in the fund. The Courts renegotiated the five-year legal subscription contract resulting in savings of over \$260,000.

**2023 BUDGET** There is no substantial budgetary change from 2022. Annual budgets are cautiously higher than actual expense. 2023 fund balance will probably be higher than projected fund balance due to this budgeting approach. The 2023 budget has a \$75K set-aside for equipment purchases.

**PRIOR YEARS** During COVID, in 2020 the Court moved \$200K in personnel expenses to this fund. At the end of the year, the County was able to absorb those costs in the general fund and the Court was willing to take on personnel expenses in 2021.

**Fund 002-029 Court Delay Reduction (Diversion Income)**

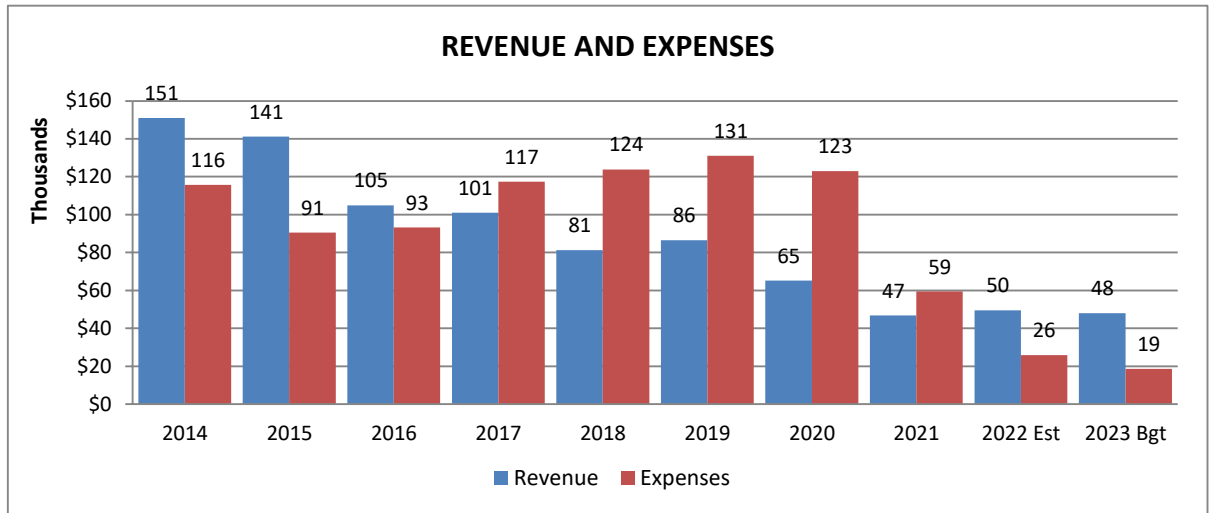
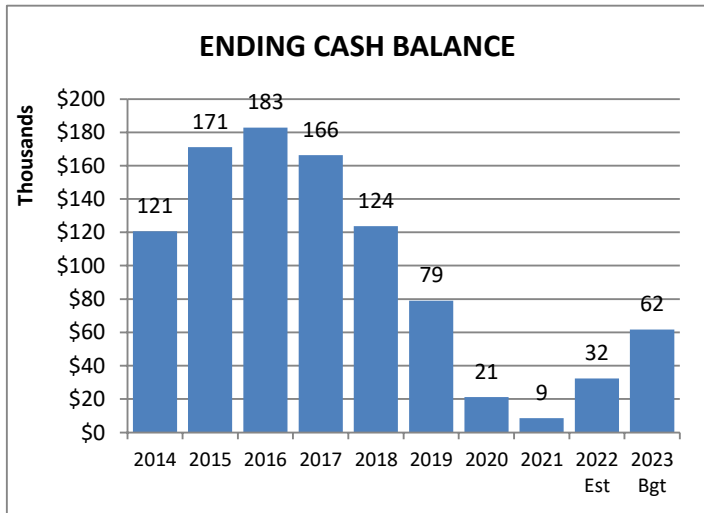
**Dept/s** Municipal Court

**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.

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>150,970</b>	<b>141,052</b>	<b>104,805</b>	<b>100,908</b>	<b>81,122</b>	<b>86,421</b>	<b>65,195</b>	<b>46,796</b>	<b>49,500</b>	<b>48,000</b>
<i>Service Fees</i>	150,970	141,052	104,805	100,908	81,122	86,421	65,195	46,796	49,500	48,000
<b>Expenses (by category)</b>	<b>115,700</b>	<b>90,514</b>	<b>93,150</b>	<b>117,374</b>	<b>123,805</b>	<b>131,034</b>	<b>122,938</b>	<b>59,424</b>	<b>25,837</b>	<b>18,547</b>
<i>Personnel</i>	115,700	90,514	93,150	117,374	123,805	131,034	122,938	59,424	25,837	18,547
<b>Expenses (by area)</b>	<i>There is only one budgetary division in this fund.</i>									
<b>Ending Cash Balance</b>	<b>120,579</b>	<b>171,117</b>	<b>182,772</b>	<b>166,306</b>	<b>123,623</b>	<b>79,010</b>	<b>21,266</b>	<b>8,638</b>	<b>32,300</b>	<b>61,753</b>
<b>Employees</b>	<b>3.83</b>	<b>2.83</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>2.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.50</b>





Fund      **002-029 Court Delay Reduction (Diversion Income)**

**BACKGROUND** 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.

**2023 BUDGET** The 2023 budget includes no substantial programmatic changes. The Court is implementing a market rate salary adjustment. 2023 revenue estimates are cautious, as courts are remain open post-pandemic projected revenues could be higher.

**PRIOR YEARS** 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 were eligible for Diversion. Reductions to the City vice unit reduced the number of cases being litigated; which also reduced revenues.

**Fund 002-031 Administration of Justice**

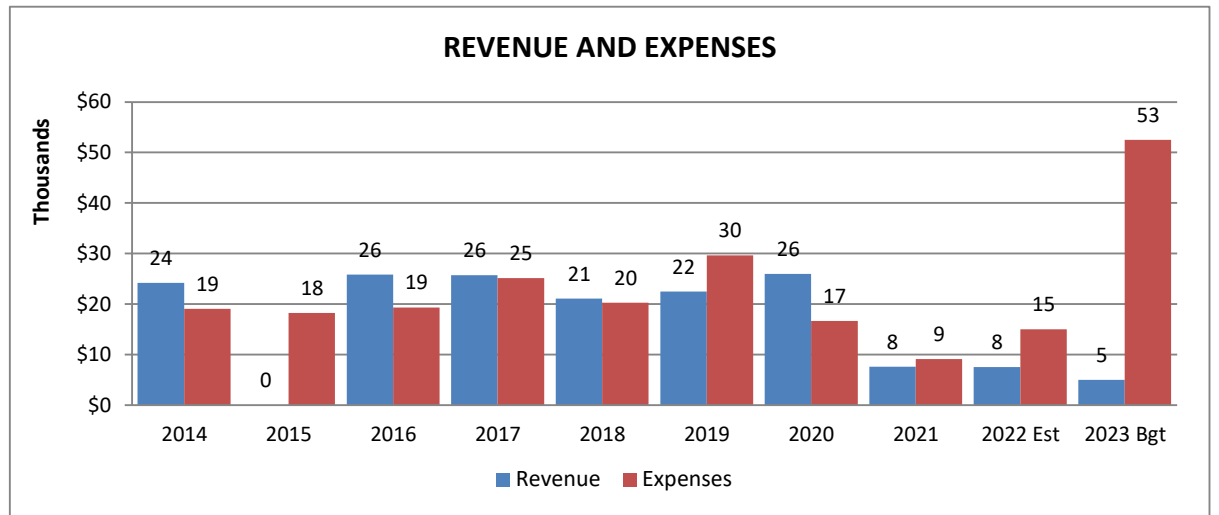
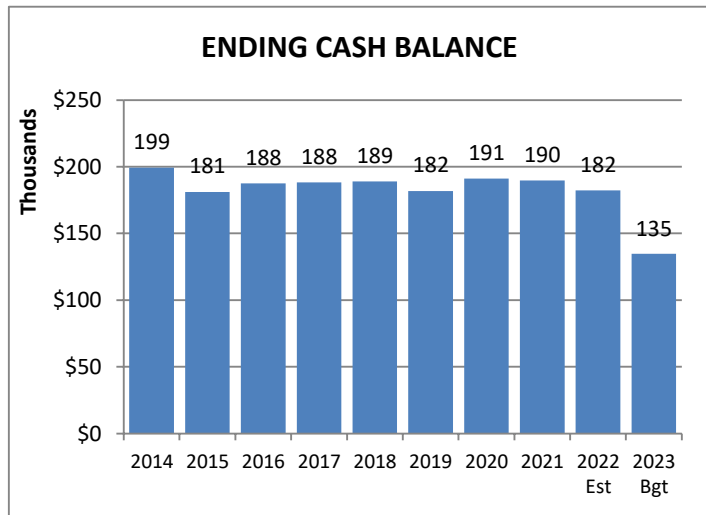
**Dept/s** Court of Common Pleas

**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

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>24,174</b>	-	<b>25,815</b>	<b>25,712</b>	<b>21,085</b>	<b>22,472</b>	<b>25,953</b>	<b>7,567</b>	<b>7,530</b>	<b>5,000</b>
<i>Juror Donations</i>	24,174	-	25,815	25,712	21,085	22,472	25,953	7,567	7,530	5,000
<b>Expenses (by category)</b>	<b>19,083</b>	<b>18,209</b>	<b>19,338</b>	<b>25,109</b>	<b>20,279</b>	<b>29,624</b>	<b>16,650</b>	<b>9,097</b>	<b>15,000</b>	<b>52,500</b>
<i>Non-Personnel</i>	19,080	16,921	18,382	25,109	20,279	20,802	10,519	9,097	15,000	30,000
<i>Capital</i>	2	1,289	955	-	-	8,822	6,130	-	-	22,500
<b>Expenses (by area)</b>	<i>There is only one budgetary division in this fund.</i>									
<b>Ending Cash Balance</b>	199,304	181,095	187,573	188,176	188,981	181,830	191,133	189,603	182,133	134,633
<b>Employees</b>	-	-	-	-	-	-	-	-	-	-



Fund      **002-031 Administration of Justice**

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

**2023 BUDGET** The 2023 budget includes no substantial programmatic changes. \$22.5K is budgeted to upgrade data processing equipment and purchase furniture.

**PRIOR YEARS** Historically budgets related to this fund are substantially higher than actual expenses. In 2020, the Court purchased a smartboard. 2019 expenditures are furniture and equipment upgrades. Between 2014 and 2019, food supplies were the primary expense.

**Fund 002-032 Probation Services**

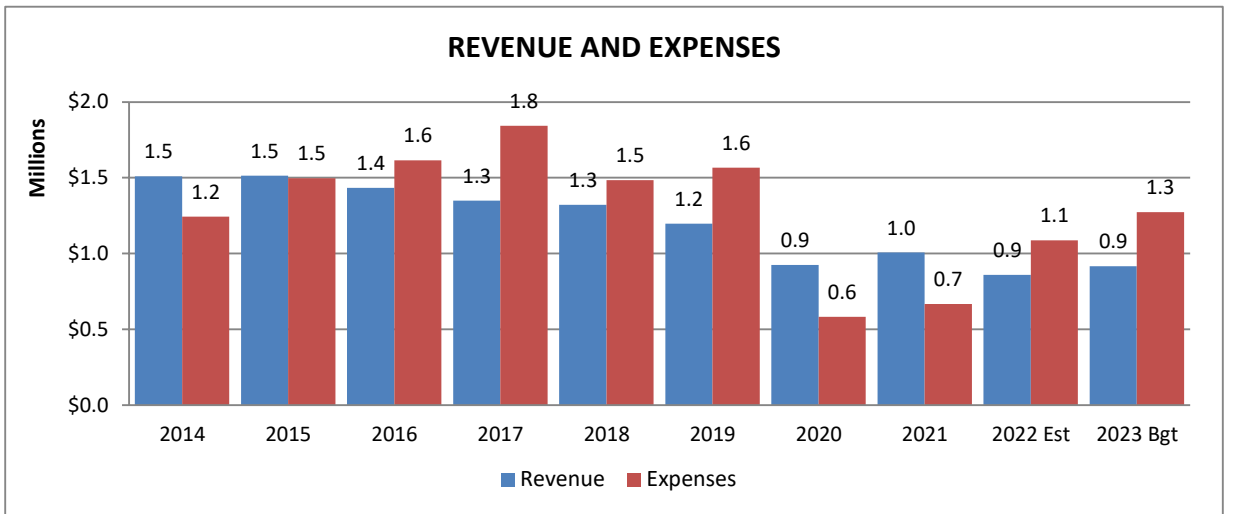
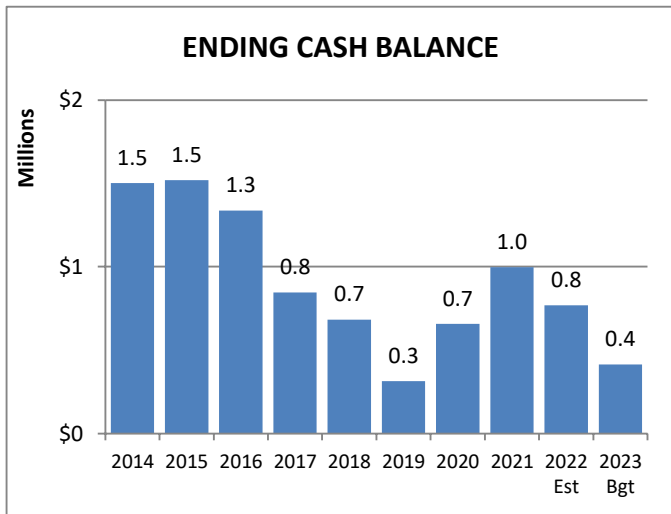
**Dept/s** Probatio

**Sources** Probation fee

**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

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>1,509,154</b>	<b>1,512,564</b>	<b>1,431,994</b>	<b>1,349,054</b>	<b>1,320,682</b>	<b>1,196,380</b>	<b>924,603</b>	<b>1,006,399</b>	<b>859,698</b>	<b>915,620</b>
Common Pleas fees	629,378	621,677	613,223	589,434	583,778	516,579	416,038	471,976	359,698	379,790
Municipal Ct fees	879,776	890,886	818,771	759,620	736,904	679,801	508,565	534,423	500,000	535,830
<b>Expenses (by category)</b>	<b>1,243,107</b>	<b>1,495,888</b>	<b>1,613,826</b>	<b>1,841,001</b>	<b>1,482,523</b>	<b>1,565,281</b>	<b>581,508</b>	<b>666,239</b>	<b>1,087,278</b>	<b>1,272,316</b>
Personnel	734,751	981,965	1,172,389	1,262,263	1,244,305	1,363,176	514,082	570,788	947,341	1,021,156
Non-Personnel	504,396	429,827	438,205	481,549	206,975	175,621	67,426	95,451	139,937	179,920
Capital	3,961	84,096	3,232	97,190	31,243	26,484	-	-	-	71,240
<b>Expenses (by area)</b>	<i>There is only one budgetary division in this fund.</i>									
<b>Ending Cash Balance</b>	<b>1,501,613</b>	<b>1,518,289</b>	<b>1,336,458</b>	<b>844,510</b>	<b>682,669</b>	<b>313,769</b>	<b>656,865</b>	<b>997,025</b>	<b>769,444</b>	<b>412,748</b>
<b>Employees</b>	<b>19.75</b>	<b>25.01</b>	<b>29.01</b>	<b>27.41</b>	<b>27.41</b>	<b>25.66</b>	<b>16.71</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>



**Fund 002-032 Probation Services**

**BACKGROUND** 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.

**2023 BUDGET** The 2023 budget includes no substantial programmatic changes. Personnel costs are increasing due to the implementation of market rate salary adjustments. Two vehicles are being replaced as existing vehicles are discontinued making it difficult to repair and maintain these vehicles. Revenues are anticipated to increase as the courts remain open post-pandemic.

**PRIOR YEARS** 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 revenues did not perform as well as anticipated, while 2021 revenues gradually returned 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 to decrease due to a decline in the number of probationers.

**Fund 002-039 Family Fund**

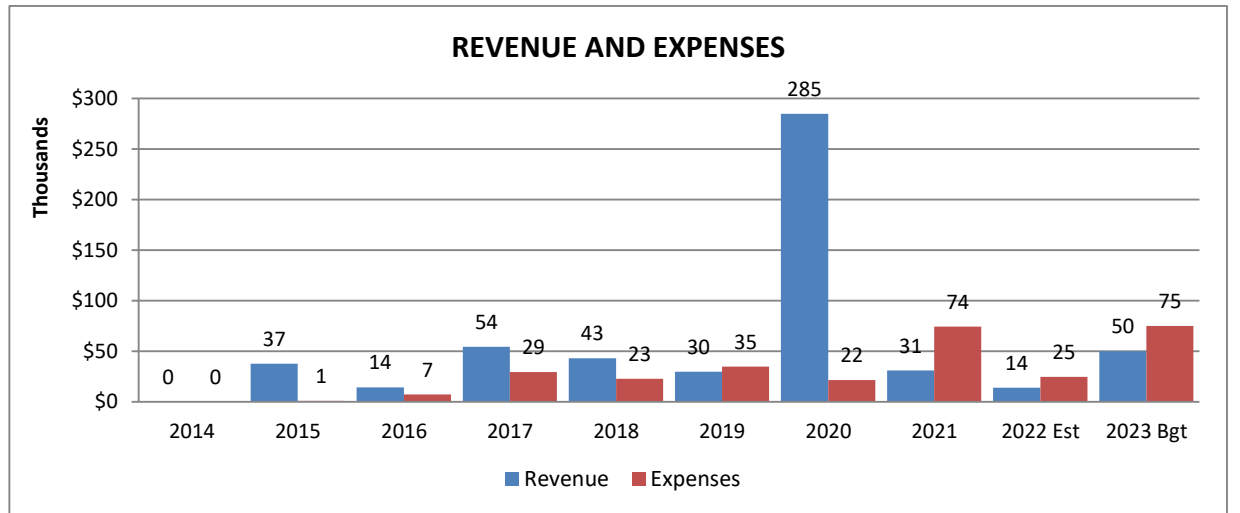
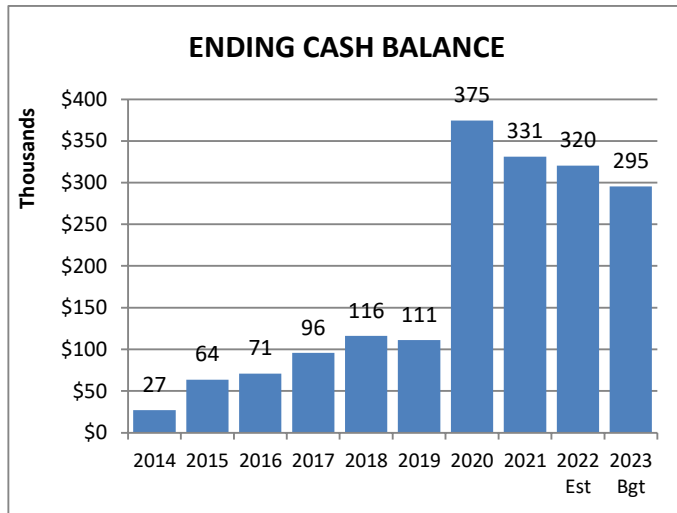
**Dept/s** Job and Family Services

**Sources** Private donations

**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

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	-	<b>37,489</b>	<b>14,159</b>	<b>54,306</b>	<b>43,002</b>	<b>29,739</b>	<b>284,788</b>	<b>30,908</b>	<b>13,925</b>	<b>50,000</b>
<i>Donations</i>	-	37,489	14,159	54,306	43,002	29,739	284,788	30,908	13,925	50,000
<b>Expenses (by category)</b>	-	<b>1,000</b>	<b>7,066</b>	<b>29,210</b>	<b>22,591</b>	<b>34,668</b>	<b>21,502</b>	<b>74,387</b>	<b>24,735</b>	<b>75,000</b>
<i>Non-Personnel</i>	-	1,000	7,066	29,210	22,591	34,668	21,502	74,387	24,735	75,000
<b>Expenses (by area)</b>	<i>There is only one budgetary division in this fund.</i>									
<b>Ending Cash Balance</b>	<b>27,070</b>	<b>63,559</b>	<b>70,652</b>	<b>95,748</b>	<b>116,159</b>	<b>111,230</b>	<b>374,516</b>	<b>331,038</b>	<b>320,228</b>	<b>295,228</b>
<b>Employees</b>	-	-	-	-	-	-	-	-	-	-



**Fund            002-039 Family Fund**

**BACKGROUND** 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 significant cash donations that have begun to be utilized to help local youth.

**2023 BUDGET** The 2023 budget includes no substantial programmatic changes. Expense fluctuates annually based on clients need. The budget request may be higher than the actual expense.

**PRIOR YEARS** 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 transferred 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 002-042 27th Pay Period**

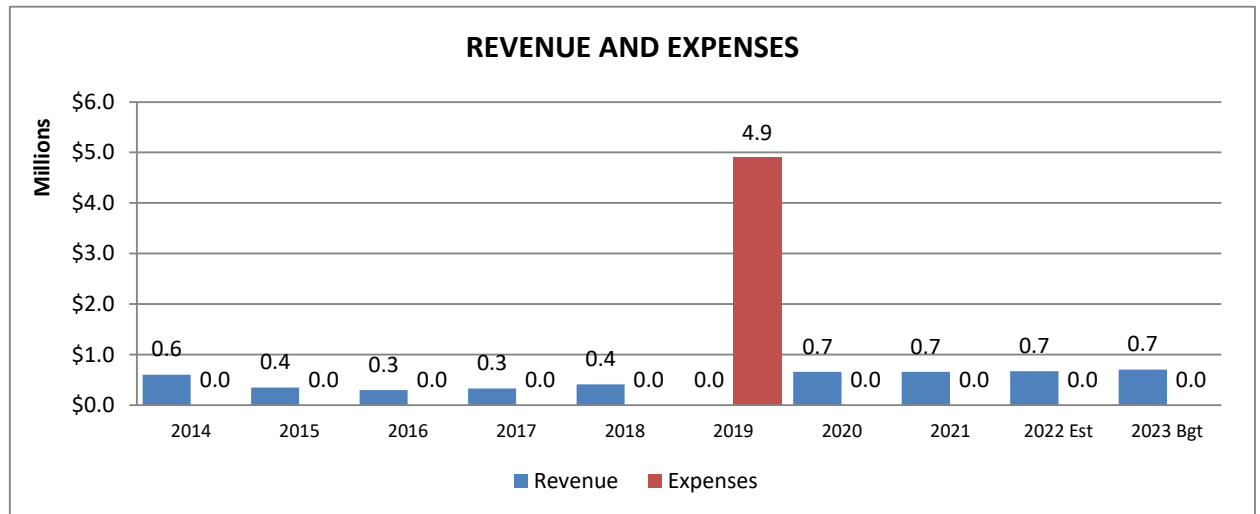
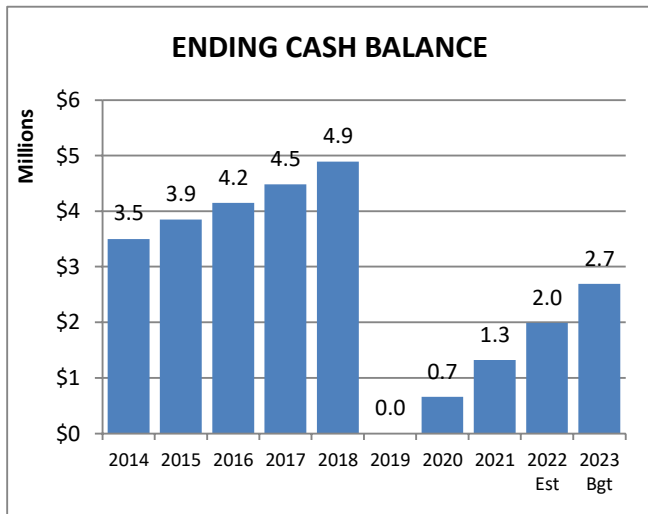
**Dept/s** Non-Departmentals

**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

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>600,000</b>	<b>350,000</b>	<b>300,000</b>	<b>330,000</b>	<b>410,000</b>	-	<b>660,000</b>	<b>660,000</b>	<b>670,000</b>	<b>700,000</b>
GF Transfer	600,000	350,000	300,000	330,000	410,000	-	660,000	660,000	670,000	700,000
<b>Expenses (by category)</b>	-	-	-	-	-	<b>4,890,000</b>	-	-	-	-
RF Transfer	-	-	-	-	-	4,890,000	-	-	-	-
<b>Expenses (by area)</b>	<i>There is only one budgetary division in this fund.</i>									
<b>Ending Cash Balance</b>	<b>3,500,000</b>	<b>3,850,000</b>	<b>4,150,000</b>	<b>4,480,000</b>	<b>4,890,000</b>	-	<b>660,000</b>	<b>1,320,000</b>	<b>1,990,000</b>	<b>2,690,000</b>
<b>Employees</b>	-	-	-	-	-	-	-	-	-	-





**Fund 002-042 27th Pay Period**

**OVERVIEW** 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 002-044 Municipal Court Special Projects**

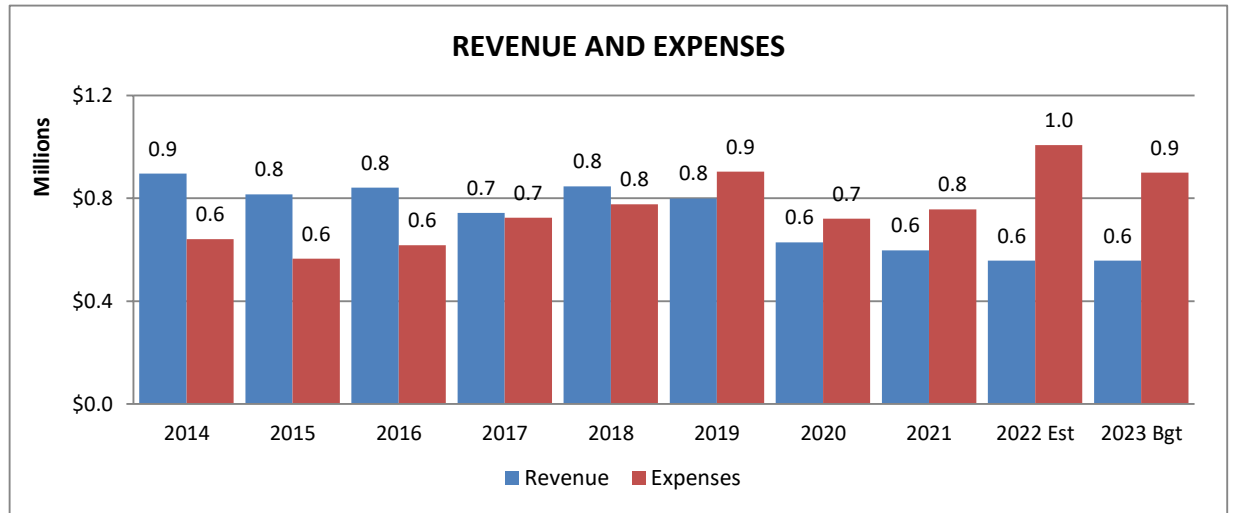
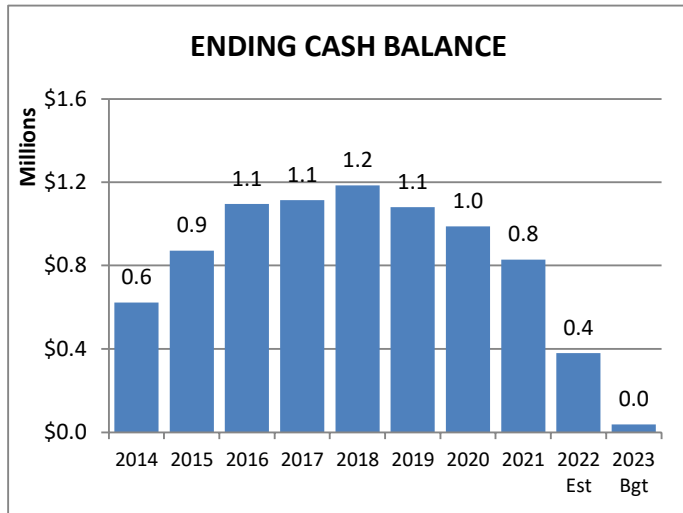
**Dept/s** Municipal

**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

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>896,669</b>	<b>815,073</b>	<b>840,890</b>	<b>743,604</b>	<b>846,887</b>	<b>799,682</b>	<b>628,184</b>	<b>597,503</b>	<b>558,019</b>	<b>558,000</b>
<i>Court fines</i>	896,669	815,073	840,890	743,604	846,887	799,682	628,184	597,503	558,019	558,000
<b>Expenses (by category)</b>	<b>640,775</b>	<b>565,089</b>	<b>617,787</b>	<b>724,522</b>	<b>776,677</b>	<b>904,028</b>	<b>720,547</b>	<b>756,580</b>	<b>1,006,585</b>	<b>899,525</b>
<i>Personnel</i>	331,739	206,724	236,429	303,113	359,377	395,198	260,997	336,164	367,744	348,465
<i>Non-Personnel</i>	309,036	358,365	381,358	421,410	417,301	508,830	459,550	420,416	638,841	551,060
<b>Expenses (by area)</b>	<i>There is only one budgetary division in this fund.</i>									
<b>Ending Cash Balance</b>	<b>621,885</b>	<b>871,869</b>	<b>1,094,972</b>	<b>1,114,053</b>	<b>1,184,263</b>	<b>1,079,917</b>	<b>987,554</b>	<b>828,477</b>	<b>379,911</b>	<b>38,386</b>
<b>Employees</b>	<b>5.00</b>	<b>5.00</b>	<b>9.00</b>	<b>10.00</b>	<b>6.50</b>	<b>6.50</b>	<b>6.50</b>	<b>6.00</b>	<b>6.00</b>	<b>5.50</b>



**Fund 002-044 Municipal Court Special Projects**

**BACKGROUND** 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 general, revenue in this fund fluctuates as fees can be waived if the Court determines that an individual qualifies as indigent. The Court continues to purchase major items to maintain a measure of professionalism and decorum in the Court, including furniture and carpet, among other items.

**2023 BUDGET** The 2023 budget includes no substantial programmatic changes. The court is implementing market rate salary adjustments. Budgeted expenses in this fund usually exceed actual expenses, so 2023 expenses are likely somewhat over-stated. 2023 revenue estimates are cautious and may come in higher. There is potential risk of the Special Projects Fund running at a deficit which may require a shift of non-personnel items to the General Fund moving forward. Additionally, overall caseloads are down approximately 30% since March of 2020 thus reducing the ability of the Special Projects fund assistance to the General Fund.

**PRIOR YEARS** 2020 through 2022 revenues declined as the court closed during pandemic surges. 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 002-045 Mental Health Local Fund**

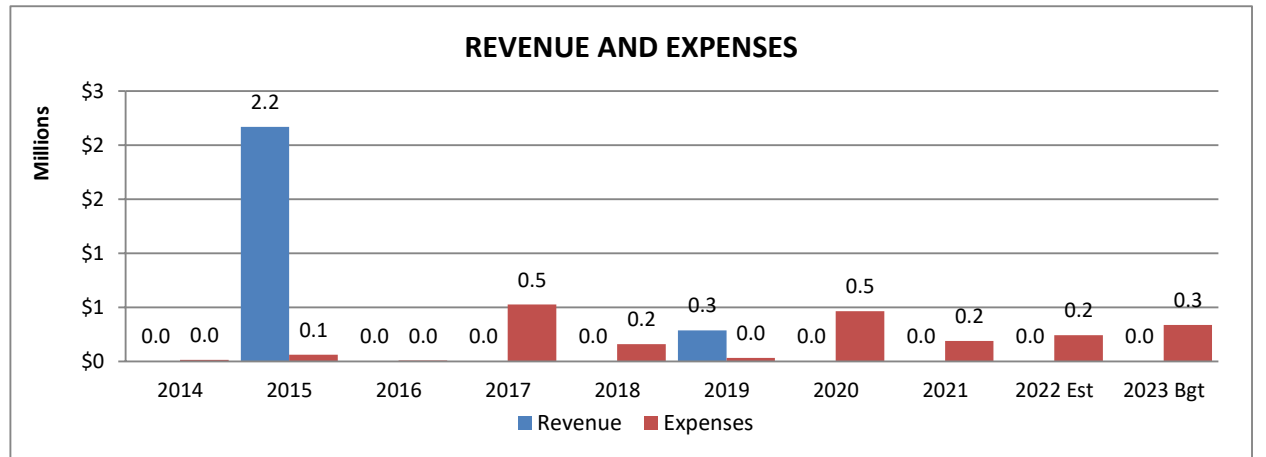
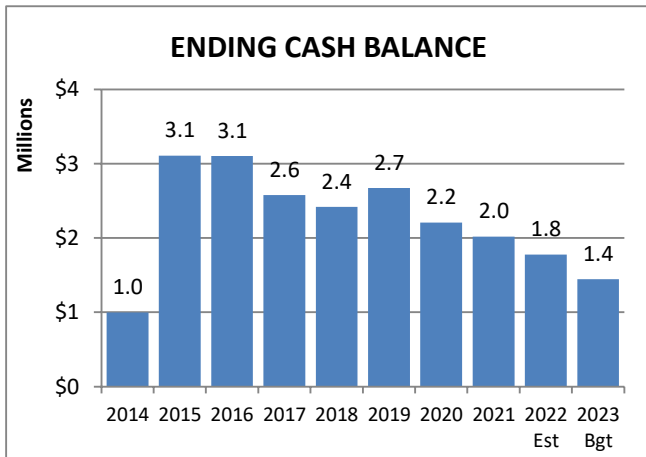
**Dept/s** Mental Health and Recovery Services Board

**Sources** 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 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** 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."

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	-	<b>2,168,012</b>	<b>58</b>	<b>58</b>	<b>58</b>	<b>285,058</b>	<b>58</b>	<b>58</b>	<b>58</b>	-
Service Fees	-	58	58	58	58	58	58	58	58	-
Intergovernmental	-	-	-	-	-	285,000	-	-	-	-
Transfers-In	-	2,167,954	-	-	-	-	-	-	-	-
<b>Expenses (by category)</b>	<b>12,364</b>	<b>59,399</b>	<b>6,154</b>	<b>525,866</b>	<b>159,091</b>	<b>29,879</b>	<b>464,741</b>	<b>187,450</b>	<b>240,912</b>	<b>335,000</b>
Non-Personnel	12,364	40,404	-	71,328	34,015	29,879	455,693	97,450	240,912	110,000
Capital	-	18,995	6,154	454,538	125,076	-	9,049	90,000	-	225,000
<b>Expenses (by area)</b>	<i>There is only one budgetary division in this fund.</i>									
<b>Ending Cash Balance</b>	<b>998,524</b>	<b>3,107,136</b>	<b>3,101,040</b>	<b>2,575,232</b>	<b>2,416,199</b>	<b>2,671,378</b>	<b>2,206,695</b>	<b>2,019,303</b>	<b>1,778,449</b>	<b>1,443,449</b>
<b>Employees</b>	-	-	-	-	-	-	-	-	-	-



**Fund 002-045 Mental Health Local Fund**

**BACKGROUND** 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. This fund also includes the costs for contracted staff support of the Hamilton County Addiction Response Coalition beginning in 2017.

**2023 BUDGET** Mental Health and Recovery Services budgets are still pending with their finance committee/board. The agency will revise figures and provide programmatic detail at a later date.

**PRIOR YEARS** 2019 revenues include a one-time payment of \$285,000 from the Ohio Department of Mental Health and Addiction Services toward capital improvements. Prior projects have included a chiller replacement project at the ADAS Center, a new roof at 2340 and 2350 Auburn Ave, increased ADAS Center building maintenance needs, a computer server replacement, and the implementation, management and enhancement of software and a perpetual software license.

**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.

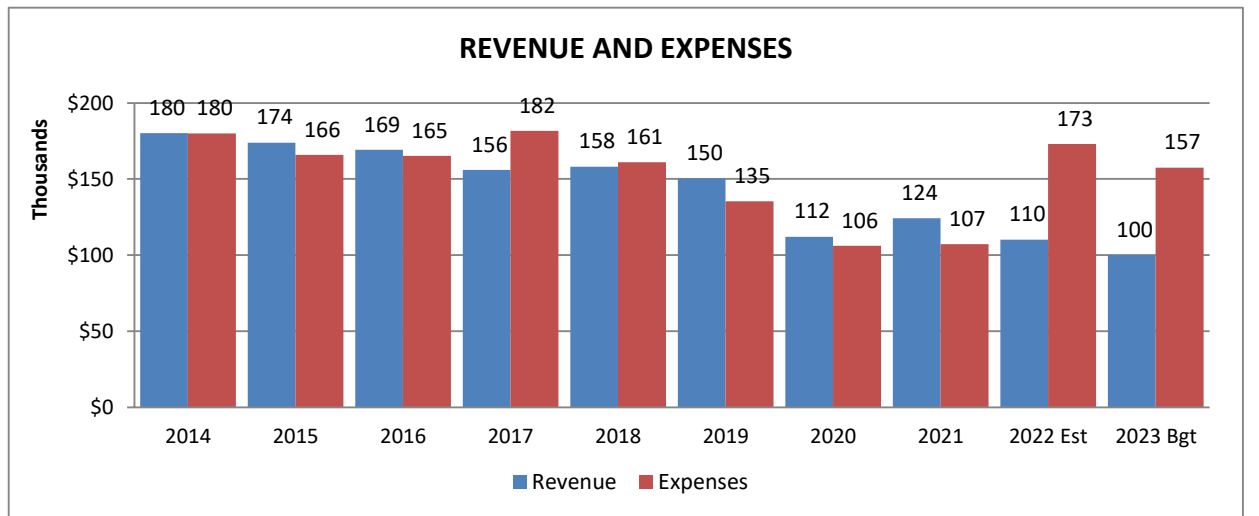
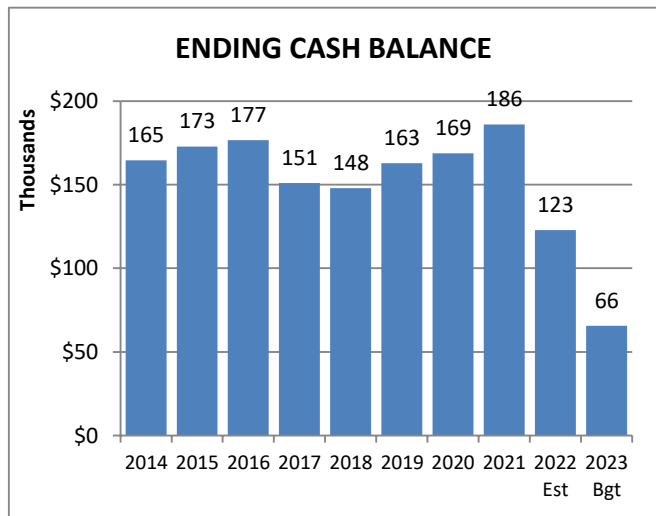
**ORC** 2303.201(E)(1) The Court may assess fees for mediation or dispute resolution services.

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>180,259</b>	<b>173,851</b>	<b>169,171</b>	<b>156,022</b>	<b>158,000</b>	<b>150,325</b>	<b>112,075</b>	<b>124,268</b>	<b>110,000</b>	<b>100,000</b>
<i>Mediation Fees</i>	180,259	173,851	169,171	156,022	158,000	150,325	112,075	124,268	110,000	100,000
<b>Expenses (by category)</b>	<b>180,054</b>	<b>165,792</b>	<b>165,199</b>	<b>181,707</b>	<b>161,121</b>	<b>135,447</b>	<b>106,026</b>	<b>107,086</b>	<b>173,067</b>	<b>157,399</b>
<i>Personnel</i>	178,228	163,959	162,626	178,162	158,495	133,775	104,877	106,850	170,667	154,999
<i>Non-Personnel</i>	1,826	1,833	2,573	3,545	2,626	1,671	1,148	236	2,400	2,400

**Expenses (by Area)** There is only one budgetary division in this fund.

<b>Ending Cash Balance</b>	<b>164,677</b>	<b>172,736</b>	<b>176,708</b>	<b>151,023</b>	<b>147,902</b>	<b>162,780</b>	<b>168,830</b>	<b>186,012</b>	<b>122,945</b>	<b>65,546</b>
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<b>Employees</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>3.00</b>	<b>4.00</b>	<b>3.50</b>
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Fund      **002-046 Common Pleas Mediation**

**BACKGROUND** This division provides a forum that allows parties to discuss their dispute and any other issues that may concern them.

**2023 BUDGET** The 2023 budget includes no substantial programmatic changes. Personnel costs decreased as a mediation position was reduced to part-time.

**PRIOR YEARS** 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.

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 002-047 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

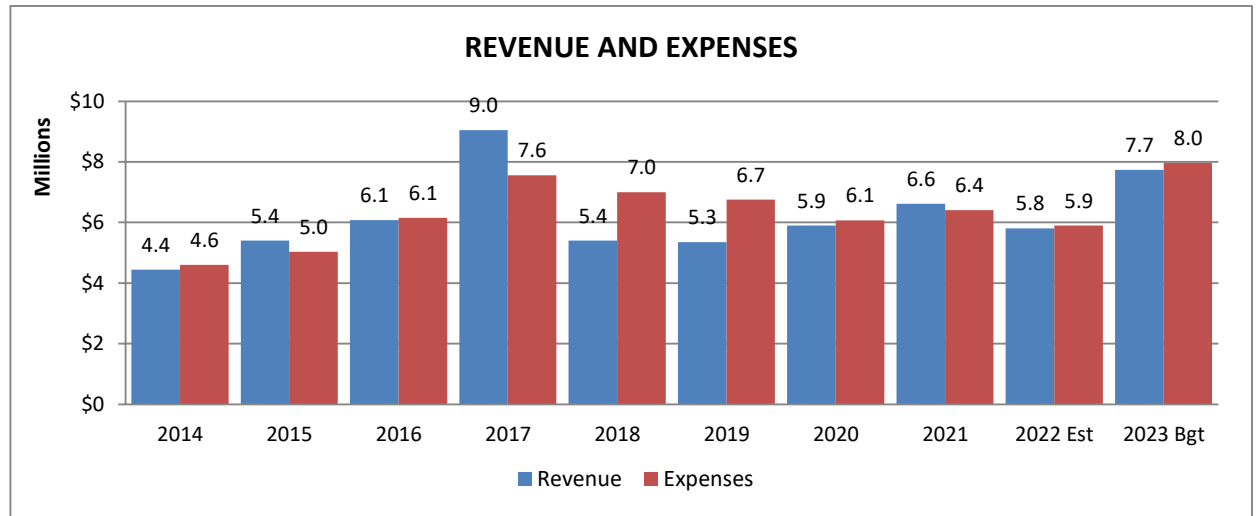
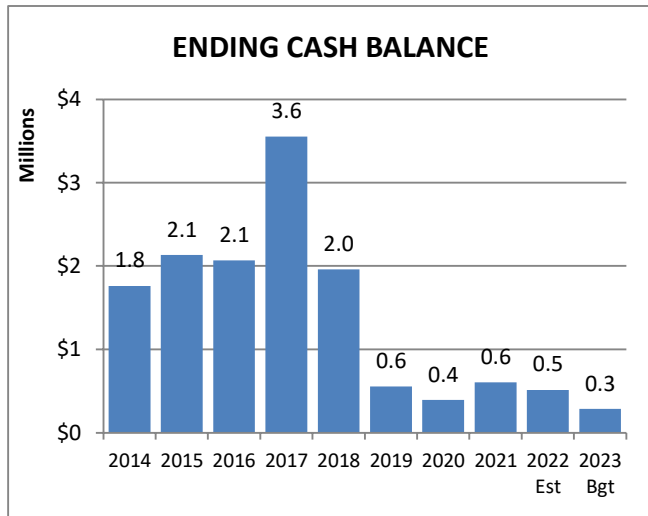
	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>4,444,788</b>	<b>5,399,499</b>	<b>6,080,062</b>	<b>9,044,617</b>	<b>5,400,301</b>	<b>5,345,448</b>	<b>5,901,110</b>	<b>6,611,480</b>	<b>5,807,338</b>	<b>7,734,637</b>
<i>Service Fees/Rent</i>	1,156,662	1,504,598	1,380,179	1,460,036	1,598,308	1,738,581	1,645,223	1,865,997	1,232,438	650,773
<i>Local Govt Fees/Fines</i>	348,103	286,249	673,847	416,444	309,133	(159,713)	28,641	236,017	230,782	199,200
<i>HOPE/FAIR Reimb</i>	2,940,022	3,608,652	4,026,036	7,168,136	3,492,861	3,766,580	4,227,246	4,509,466	4,344,118	6,884,664
<b>Expenses (by category)</b>	<b>4,601,986</b>	<b>5,028,662</b>	<b>6,146,351</b>	<b>7,558,281</b>	<b>6,994,243</b>	<b>6,747,561</b>	<b>6,063,235</b>	<b>6,400,834</b>	<b>5,897,547</b>	<b>7,963,433</b>
<i>Personnel</i>	60,000	79,063	136,996	138,841	135,532	139,542	69,579	67,123	67,547	71,391
<i>Non-Personnel</i>	4,541,986	4,949,600	6,009,354	7,419,440	6,858,711	6,608,020	5,993,656	6,333,711	5,830,000	7,892,042
<b>Expenses (by area)</b>	<b>4,601,987</b>	<b>5,028,662</b>	<b>6,146,351</b>	<b>7,558,282</b>	<b>6,994,243</b>	<b>6,747,561</b>	<b>6,063,235</b>	<b>6,400,834</b>	<b>5,897,547</b>	<b>7,963,433</b>
<i>Mental Health Services</i>	2,769,078	2,967,233	3,694,540	4,985,405	4,168,780	3,728,872	4,023,651	4,388,472	4,151,200	5,147,526
<i>Sub Abuse Services</i>	878,582	997,312	1,129,691	1,399,058	859,101	1,037,012	833,539	978,179	743,300	2,643,528
<i>Council of Governments</i>	-	-	-	-	521,680	586,261	-	(167,928)	-	-
<i>Bldg Repairs</i>	890,727	948,342	1,154,391	1,019,607	1,309,150	1,255,875	1,136,466	1,134,988	935,500	100,988
<i>Court Staff/Experts</i>	63,600	115,775	167,729	154,211	135,532	139,541	69,579	67,123	67,547	71,391
<b>Ending Cash Balance</b>	<b>1,761,425</b>	<b>2,132,261</b>	<b>2,065,973</b>	<b>3,552,308</b>	<b>1,958,366</b>	<b>556,253</b>	<b>394,128</b>	<b>604,774</b>	<b>514,565</b>	<b>285,770</b>
<b>Employees</b>	<b>0.61</b>	<b>0.59</b>	<b>1.69</b>	<b>1.67</b>	<b>1.62</b>	<b>1.61</b>	<b>0.61</b>	<b>0.61</b>	<b>0.60</b>	<b>0.58</b>

**BACKGROUND** 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.

**2023 BUDGET** 2023 budgeted levels are in-line with provider contract maximum amounts. Actual expenses will be markedly lower. Mental Health and Recovery Services budgets are still pending with their finance committee/board. The agency will revise figures and provide more programmatic detail at a later date.



Fund **002-047 Mental Health and Recovery Services**



**PRIOR YEARS** 2018-2022 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 absorbed management of Medicaid contracts.

**Fund 002-049 Probate Court Dispute Resolution**

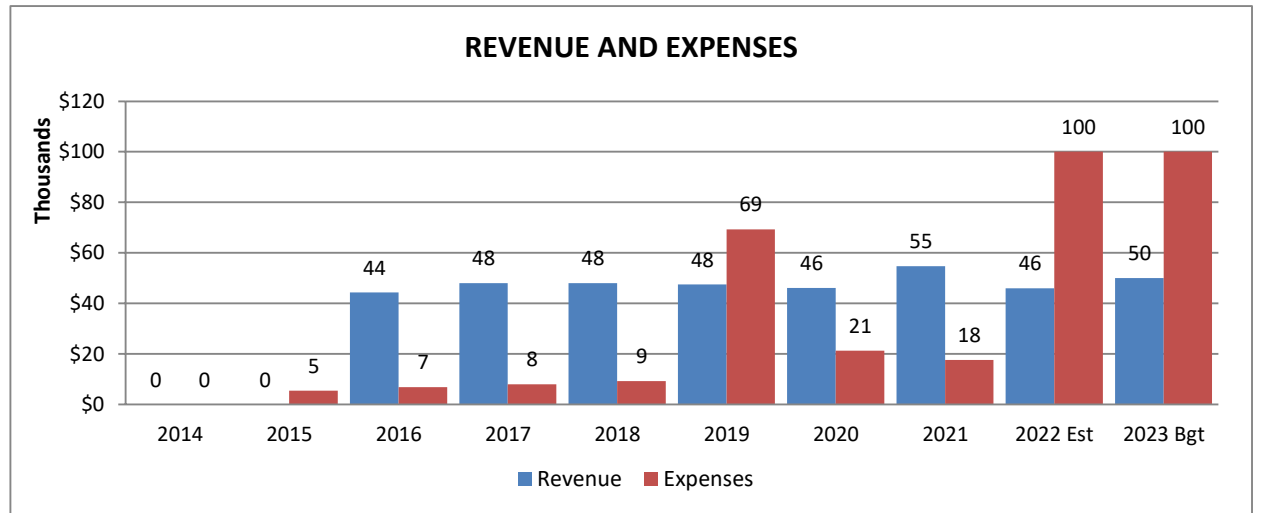
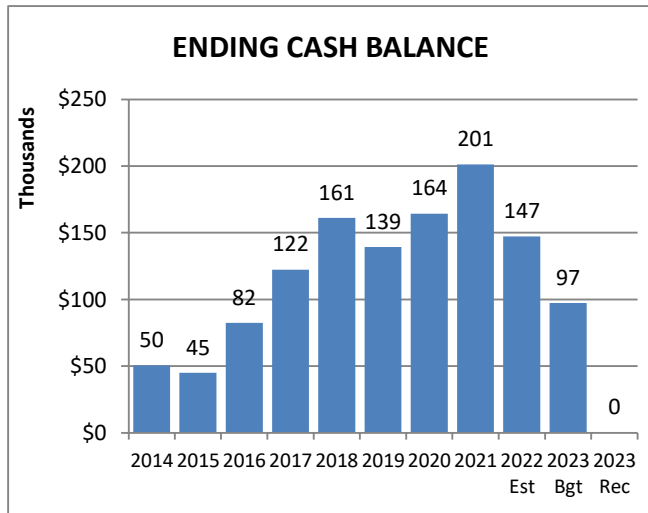
**Dept/s** Probate Court

**Sources** Court Fees

**Uses** Probate Court Dispute Resolution proceedings.

**ORC** 2101.163 Dispute resolution procedures in probate court.

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	-	-	44,350	47,930	47,930	47,510	46,120	54,640	46,000	50,000
<i>Service Fees</i>	-	-	43,450	47,930	47,930	47,510	46,120	54,640	46,000	50,000
<i>Miscellaneous</i>	-	-	900	-	-	-	-	-	-	-
<b>Expenses (by Category)</b>	-	5,490	6,885	7,988	9,225	69,233	21,250	17,565	100,000	100,000
<i>Other Expenditures</i>	-	5,490	6,885	7,988	9,225	19,233	21,250	17,565	100,000	100,000
<i>Operating Transfers</i>	-	-	-	-	-	50,000	-	-	-	-
<b>Expenses (by Area)</b>	<i>There is only one budgetary division in this fund.</i>									
<b>Ending Cash Balance</b>	50,400	44,910	82,375	122,318	161,023	139,299	164,169	201,244	147,244	97,244
<b>Employees</b>	-	-	-	-	-	-	-	-	-	-



**Fund 002-049 Probate Court Dispute Resolution**

**BACKGROUND** 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.

**2023 BUDGET** For 2020, 2021 and 2022, the Court only used funds to support active case mediations as requested by court parties. This practice will continue into 2023.

**PRIOR YEARS** 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.

**Fund 002-050 Parking Violations**

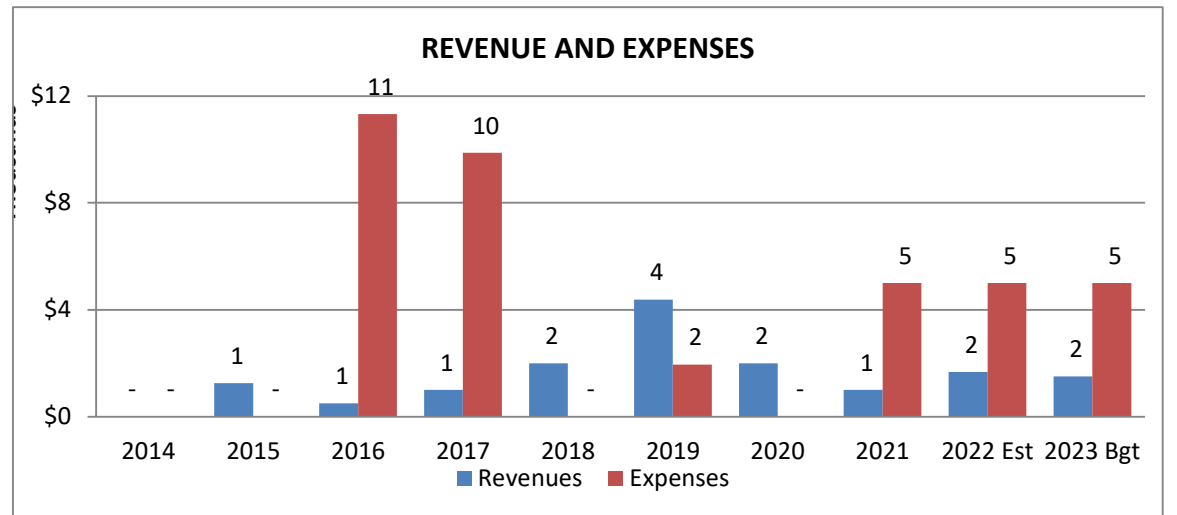
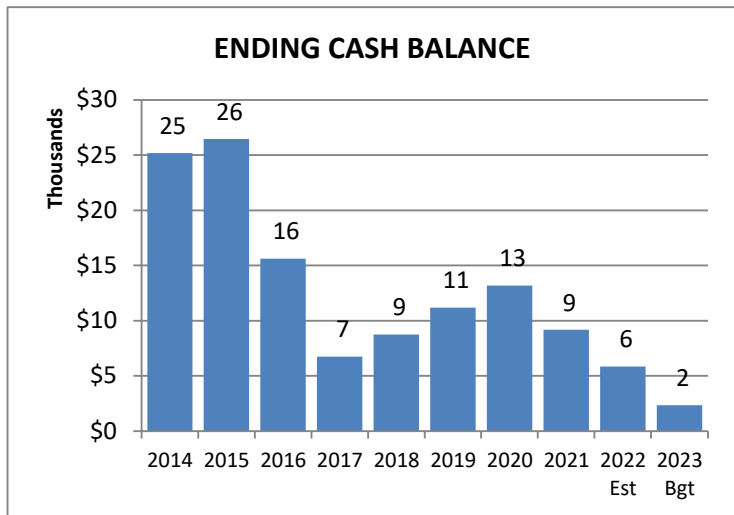
**Dept/s** Sheriff's office

**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.

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenue</b>	-	1,250	500	1,000	2,000	4,375	2,000	1,000	1,667	1,500
<i>Parking Fines</i>	-	1,250	500	1,000	2,000	4,375	2,000	1,000	1,667	1,500
<b>Expenses (by category)</b>	-	-	11,320	9,874	-	1,950	-	5,000	5,000	5,000
<i>Public Improvement</i>	-	-	11,320	9,874	-	1,950	-	5,000	5,000	5,000
<b>Expenses (by area)</b>	<i>There is only one budgetary division in this fund.</i>									
<b>Ending Cash Balance</b>	25,191	26,441	15,621	6,747	8,747	11,172	13,172	9,172	5,839	2,339
<b>Employees</b>	-	-	-	-	-	-	-	-	-	-



**Fund 002-050 Parking Violations**

**OVERVIEW** This fund is budgeted high on a contingency basis.

**PRIOR YEARS** 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 002-051 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 laboratory testing and all autopsies. This may include related personnel costs, autopsy related consumables, toxicology, and capital purchases.

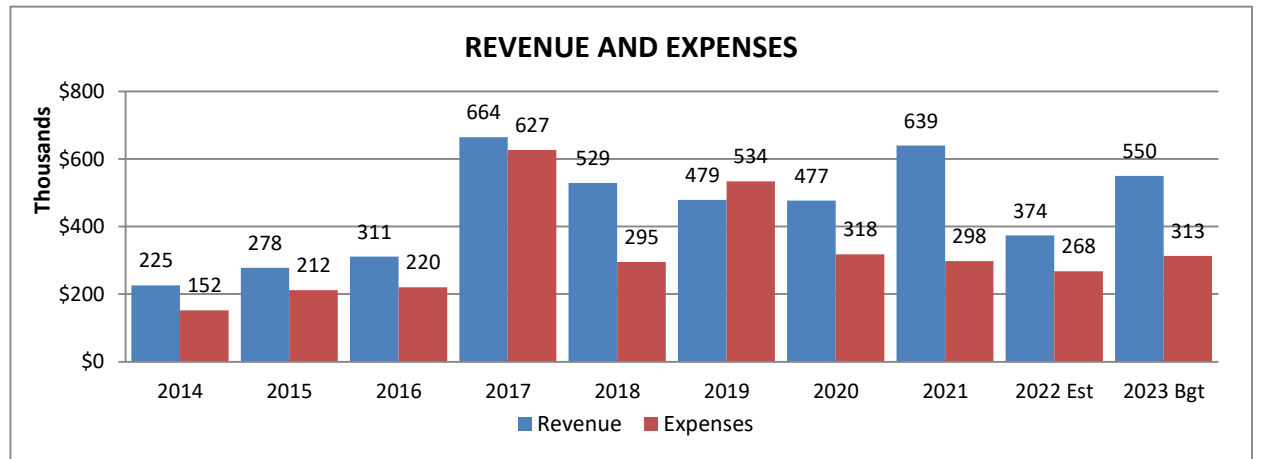
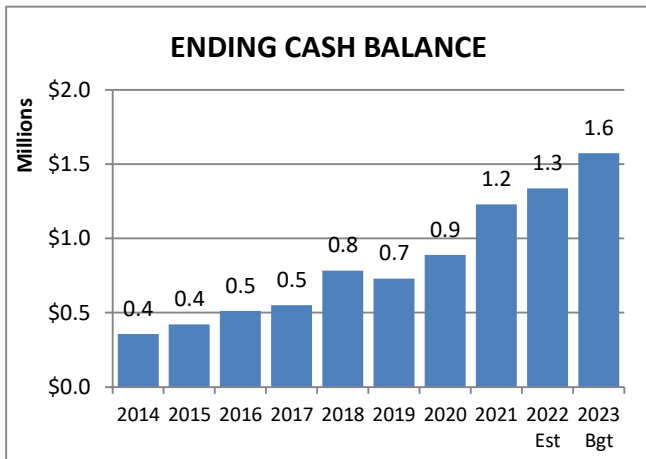
**ORC** Section 313.16 Laboratory examinations in another county; Section 313.161 Cost of autopsy, injury occurring in another county

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>225,493</b>	<b>277,606</b>	<b>310,711</b>	<b>664,233</b>	<b>528,528</b>	<b>478,688</b>	<b>477,147</b>	<b>639,297</b>	<b>373,811</b>	<b>550,000</b>
Service Fees	225,493	254,606	310,711	664,233	528,528	478,688	477,147	639,297	350,000	550,000
Miscellaneous	-	23,000	-	-	-	-	-	-	23,811	-
<b>Expenses (by category)</b>	<b>151,744</b>	<b>211,668</b>	<b>220,479</b>	<b>626,900</b>	<b>294,706</b>	<b>533,759</b>	<b>317,618</b>	<b>298,303</b>	<b>267,562</b>	<b>313,000</b>
Personnel	-	-	-	-	-	266,723	72,752	40,000	194	-
Non-Personnel	131,621	152,067	143,249	175,728	202,264	187,506	222,863	180,916	197,368	213,000
Capital	20,124	59,601	77,231	188,673	92,442	79,531	22,004	77,387	70,000	100,000
Transfers	-	-	-	262,500	-	-	-	-	-	-

**Expenses (by area)** *There is only one budgetary division in this fund.*

<b>Ending Cash Balance</b>	<b>355,929</b>	<b>421,866</b>	<b>512,098</b>	<b>549,431</b>	<b>783,254</b>	<b>728,182</b>	<b>887,712</b>	<b>1,228,706</b>	<b>1,334,955</b>	<b>1,571,955</b>
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<b>Employees</b>	-	-	-	-	-	-	-	-	-	-
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**Fund 002-051 Coroner's Out of County Fees**

**2023 BUDGET** Hamilton County's Coroner office has been approached by police agencies outside Hamilton County who are interested in forensic laboratory services for a fee. The coroner's office is determining their capacity to provide these services while maintaining quality service. Revenues will comfortably exceed expenses.

**PRIOR YEARS** In 2019 the fund absorbed some general fund personnel expenses and received support from the Health Collaborative for the purchase of a vehicle. The Coroner's Out of County Fees fund increased revenue from out of county autopsies by 36% in 2021 compared to 2020. Hamilton County has been receiving increased autopsy referrals from neighboring county coroners. This trend is expected to continue.

**Fund 002-054 Common Pleas Special Projects****Dept/s** Court of Common**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.

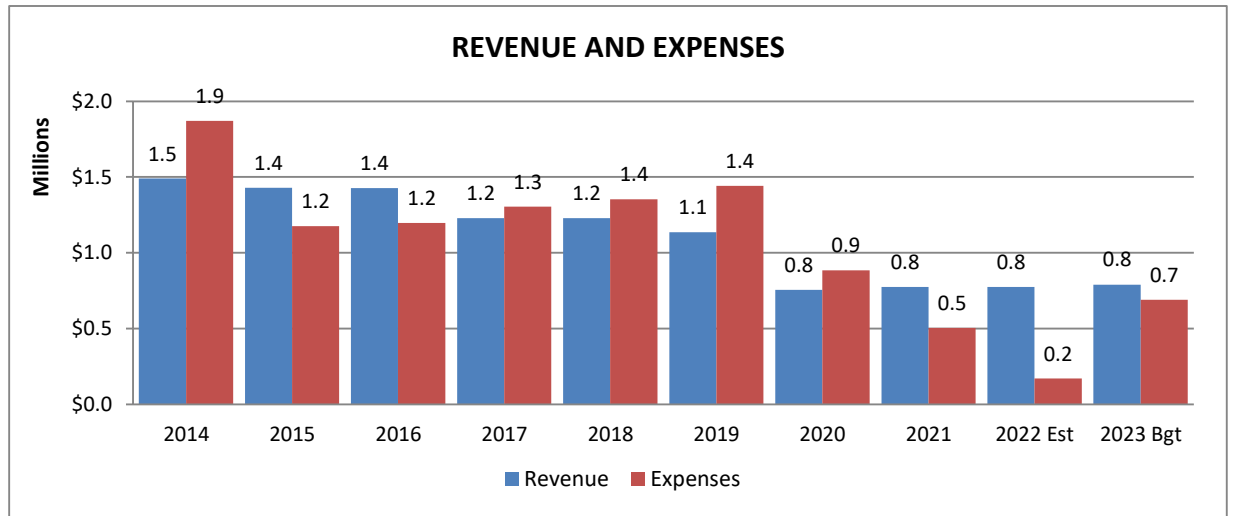
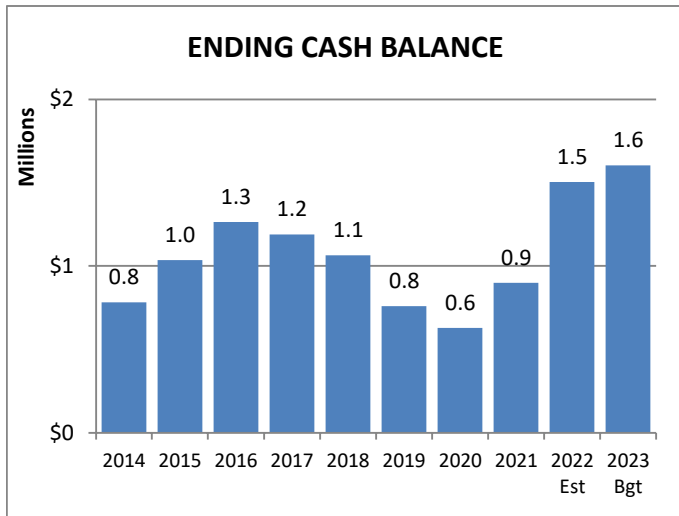
	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>1,490,424</b>	<b>1,428,017</b>	<b>1,426,181</b>	<b>1,228,919</b>	<b>1,228,650</b>	<b>1,134,243</b>	<b>755,578</b>	<b>774,905</b>	<b>774,805</b>	<b>790,000</b>
<i>Printing Fees</i>	19,120	16,417	25,264	14,220	14,803	11,748	-	19,464	4,805	-
<i>Fines &amp; Forfeitures</i>	1,471,304	1,411,600	1,400,917	1,214,699	1,213,846	1,122,495	755,578	755,442	770,000	790,000
<b>Expenses (by category)</b>	<b>1,869,919</b>	<b>1,175,793</b>	<b>1,197,234</b>	<b>1,303,960</b>	<b>1,352,970</b>	<b>1,440,052</b>	<b>884,857</b>	<b>505,191</b>	<b>170,336</b>	<b>689,491</b>
<i>Personnel</i>	1,869,844	1,041,800	1,104,970	1,116,789	1,216,832	1,271,447	628,254	390,959	70,336	243,491
<i>Non-Personnel</i>	75	133,993	91,565	185,110	129,338	165,818	91,768	92,794	100,000	296,000
<i>Capital</i>	-	-	699	2,062	6,801	2,787	164,835	21,438	-	150,000
<b>Expenses (by area)</b>	<i>There is only one budgetary division in this fund.</i>									
<b>Ending Cash Balance</b>	<b>782,340</b>	<b>1,034,564</b>	<b>1,263,511</b>	<b>1,188,469</b>	<b>1,064,148</b>	<b>758,339</b>	<b>629,060</b>	<b>898,774</b>	<b>1,503,244</b>	<b>1,603,753</b>
<b>Employees</b>	<b>36.00</b>	<b>18.00</b>	<b>18.00</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>	<b>17.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>

**BACKGROUND** Annual budgets in general are higher than annual expenditures. 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.**2023 BUDGET** The 2023 budget includes no substantial programmatic changes. The Court will implement market rate salary adjustments. the fund includes funding to cover policies and projects that the judicial staff may implement, which could result in capital upgrades to office furniture, computer upgrades and other equipment needs; \$150K is budgeted for those needs.



Fund

## 002-054 Common Pleas Special Projects



**PRIOR YEARS** During COVID, this fund absorbed general fund personnel expenses, some of which were reimbursed. Over the past decade, court fines and fees have continued to decrease. In 2020, revenues dropped significantly due to court closures during the pandemic. In 2017 market rate salary adjustments were implemented.

**Fund 002-055 Major Highway Operations**

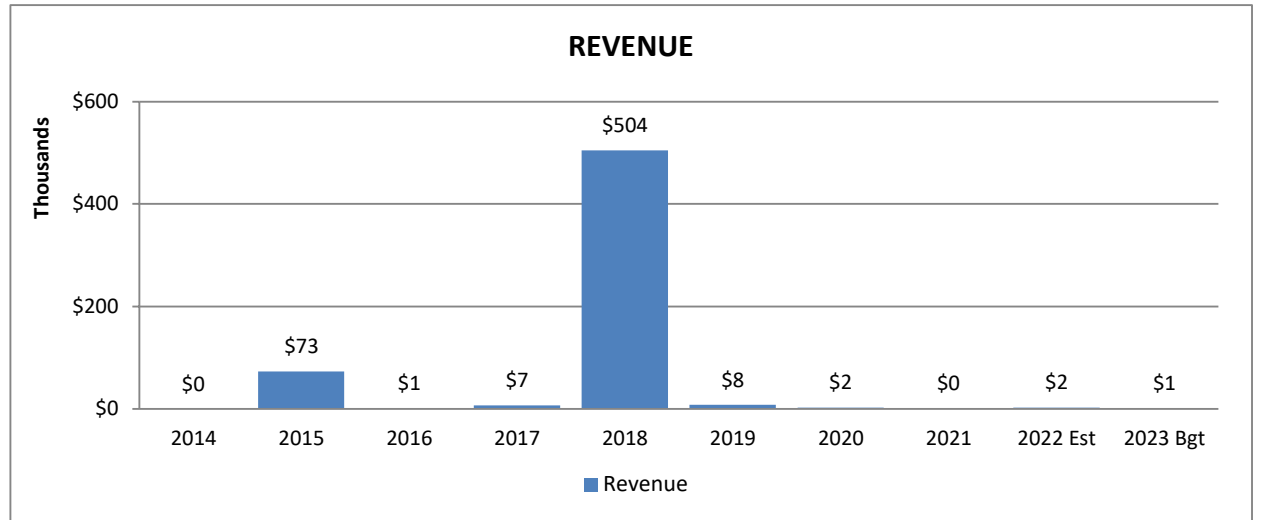
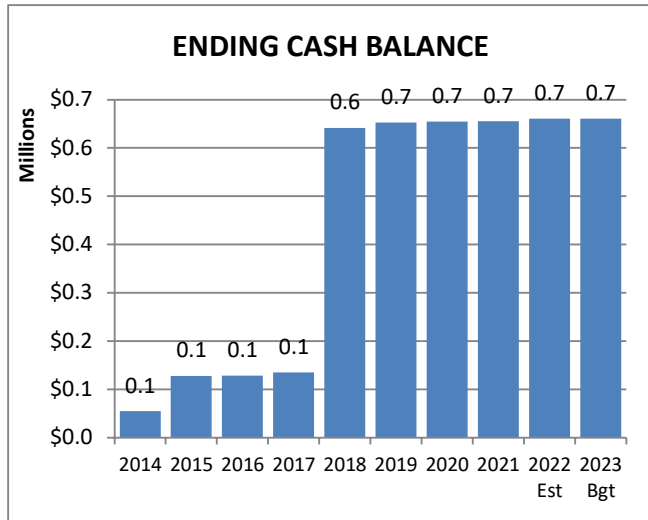
**Dept/s** Emergency Management Agency

**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

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenue</b>	<b>68</b>	<b>73,178</b>	<b>749</b>	<b>6,796</b>	<b>504,222</b>	<b>7,771</b>	<b>2,322</b>	<b>248</b>	<b>2,099</b>	<b>800</b>
Interest	68	239	749	915	4,222	7,771	2,322	248	2,099	800
Intergovernmental	-	-	-	-	500,000	-	-	-	-	-
Other Revenue	-	72,940	-	5,881	-	-	-	-	-	-
<b>Expenses</b>	<i>There are no expenses in this fund</i>									
<b>Ending Cash Balance</b>	<b>54,448</b>	<b>127,626</b>	<b>128,375</b>	<b>135,171</b>	<b>641,363</b>	<b>652,213</b>	<b>654,535</b>	<b>654,782</b>	<b>660,543</b>	<b>660,543</b>
<b>Employees</b>	-	-	-	-	-	-	-	-	-	-



**Fund 002-055 Major Highway Operations**

**OVERVIEW** Expenses to this fund are restricted to construction projects for Ronald Reagan/Cross County Highway or arterial bridges and roadways to this highway.

**2023 BUDGET** The Engineer's office is actively investigating alternate uses of this accumulated reserve.

**PRIOR YEARS** This fund typically only receives interest earnings revenue. The 2015 and 2018 increases in revenue are related to the sale of property at the eastern end of the Highway.

**Fund 002-057 Stormwater Oversight**

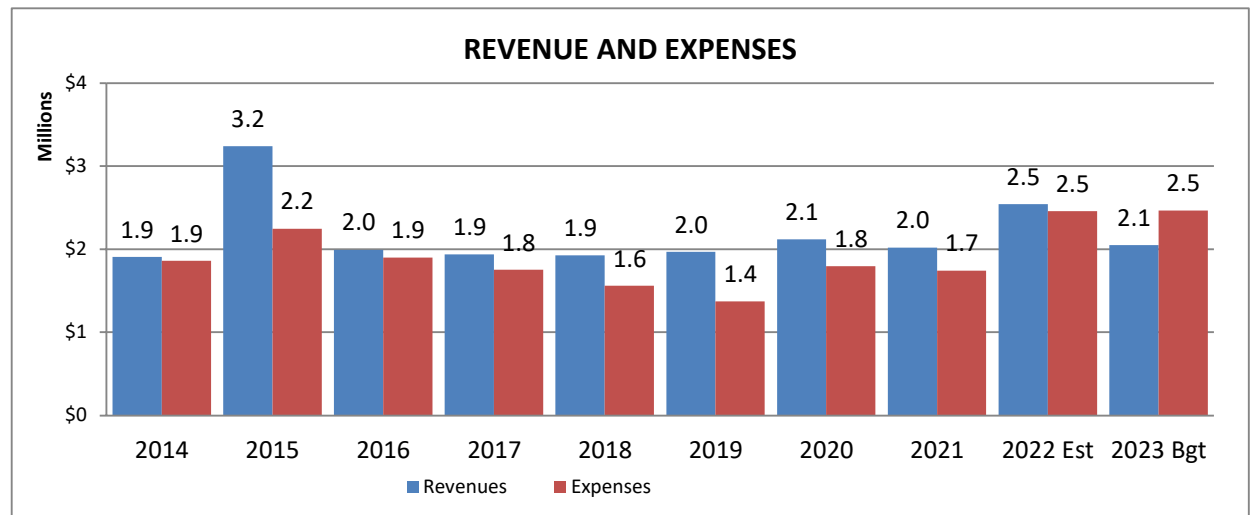
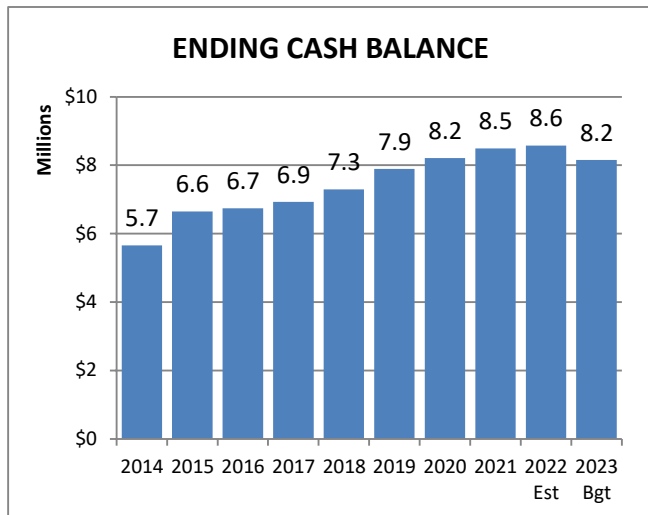
**Dept/s** Engineer

**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

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>1,907,430</b>	<b>3,239,550</b>	<b>1,993,064</b>	<b>1,936,953</b>	<b>1,924,990</b>	<b>1,966,733</b>	<b>2,117,320</b>	<b>2,016,714</b>	<b>2,541,015</b>	<b>2,050,000</b>
Stormwater Fees	1,907,430	3,239,550	1,993,064	1,936,953	1,924,990	1,966,733	2,117,320	2,016,714	2,541,015	2,050,000
<b>Expenses (by category)</b>	<b>1,859,103</b>	<b>2,247,584</b>	<b>1,899,340</b>	<b>1,754,063</b>	<b>1,558,506</b>	<b>1,371,507</b>	<b>1,794,170</b>	<b>1,743,208</b>	<b>2,456,726</b>	<b>2,464,753</b>
Personnel	63,801	64,941	67,022	69,491	67,513	72,353	82,686	88,613	102,843	107,015
Other Expenditures	1,795,302	2,182,643	1,832,319	1,684,572	1,490,993	1,299,153	1,711,484	1,654,596	2,353,883	2,357,738
<b>Expenses (by area)</b>	<i>There is only one budgetary division in this fund</i>									
<b>Ending Cash Balance</b>	<b>5,655,864</b>	<b>6,647,830</b>	<b>6,741,553</b>	<b>6,924,442</b>	<b>7,290,926</b>	<b>7,886,152</b>	<b>8,209,302</b>	<b>8,482,808</b>	<b>8,567,097</b>	<b>8,152,343</b>
<b>Employees</b>	<b>0.49</b>	<b>0.49</b>	<b>0.49</b>	<b>0.49</b>	<b>0.49</b>	<b>0.49</b>	<b>0.49</b>	<b>0.49</b>	<b>0.49</b>	<b>0.49</b>



**Fund 002-057 Stormwater Oversight**

**BACKGROUND** 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 Conservation District, 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 co-permittees 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.

**2023 BUDGET** The 2023 budget reflects that the fund is expected to maintain a healthy balance and is consistent with budgeting in recent years.

**PRIOR YEARS** 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.

**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 Cincinnati Convention and Visitors Bureau -- and other projects that benefit the travel, tourism, and convention industry.

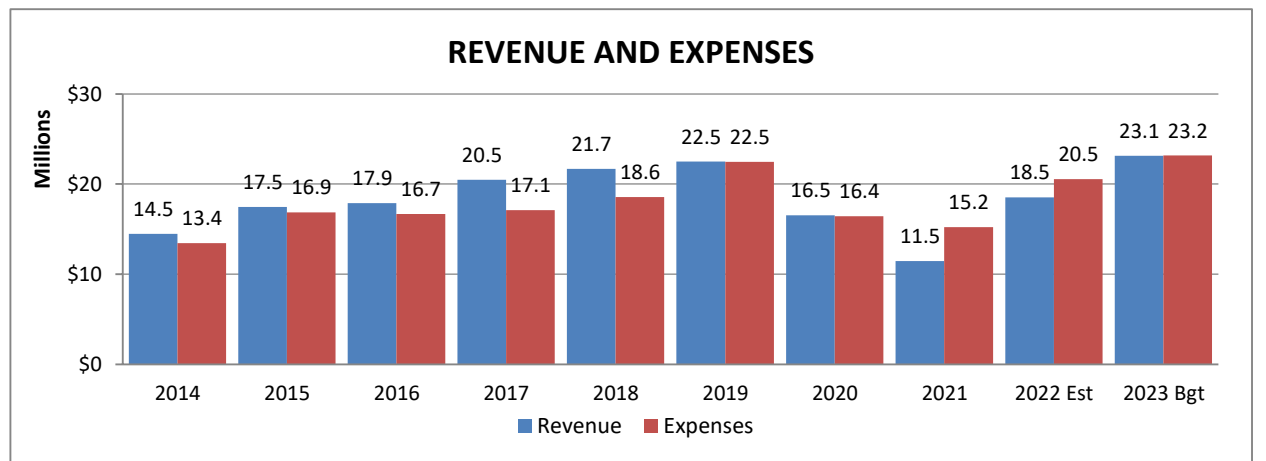
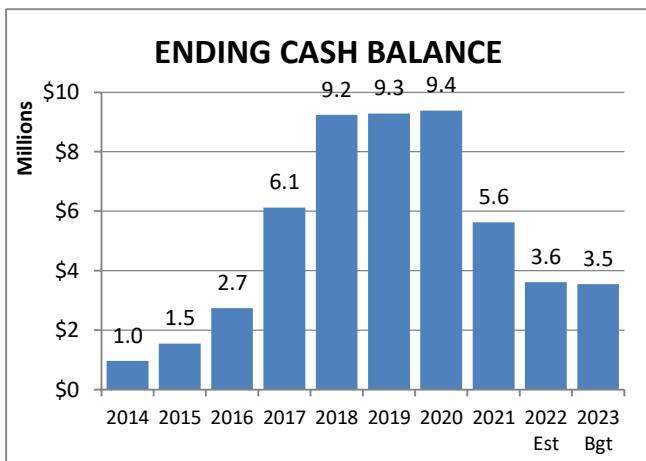
**ORC** Section 5739.09 (4) (a) Administration and allocation of a lodging tax

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>14,487,447</b>	<b>17,450,565</b>	<b>17,871,051</b>	<b>20,465,045</b>	<b>21,696,084</b>	<b>22,494,216</b>	<b>16,522,011</b>	<b>11,460,455</b>	<b>18,514,470</b>	<b>23,125,000</b>
<i>Lodging Tax</i>	13,535,081	15,064,033	16,015,547	17,009,113	17,661,122	18,594,015	9,295,492	10,861,099	16,440,000	19,000,000
<i>Other/Reimbursements</i>	952,366	2,386,532	1,855,504	3,455,932	4,034,962	3,900,201	7,226,519	599,356	2,074,470	4,125,000
<b>Expenses (by Category)</b>	<b>13,445,219</b>	<b>16,867,333</b>	<b>16,673,518</b>	<b>17,089,499</b>	<b>18,569,849</b>	<b>22,455,445</b>	<b>16,419,606</b>	<b>15,215,232</b>	<b>20,535,000</b>	<b>23,185,623</b>
<i>Personnel</i>	37,648	42,422	28,812	29,342	52,108	50,101	48,619	50,791	68,100	73,603
<i>Non-Personnel</i>	6,147,153	8,664,976	7,963,542	7,909,671	9,082,863	12,376,590	11,205,007	9,496,070	11,741,900	12,887,420
<i>Transfers</i>	7,260,418	8,159,935	8,681,165	9,150,486	9,434,878	10,028,755	5,165,980	5,668,370	8,725,000	10,224,600

**Expenses (by Area)** *There is only one budgetary division in this fund.*

<b>Ending Cash Balance</b>	<b>960,896</b>	<b>1,544,127</b>	<b>2,741,660</b>	<b>6,117,206</b>	<b>9,243,441</b>	<b>9,282,212</b>	<b>9,384,617</b>	<b>5,629,840</b>	<b>3,609,310</b>	<b>3,548,688</b>
<b>Cash with Trustee</b>	<b>2,367,825</b>	<b>3,000,591</b>	<b>3,399,567</b>	<b>4,110,432</b>	<b>4,041,120</b>	<b>4,812,320</b>	<b>180,871</b>	<b>1,094,900</b>	<b>3,166,248</b>	<b>6,005,848</b>

<b>Employees</b>	<b>0.75</b>	<b>0.65</b>	<b>0.65</b>	<b>0.65</b>	<b>0.75</b>	<b>0.75</b>	<b>0.75</b>	<b>0.75</b>	<b>0.75</b>	<b>0.75</b>
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**Fund 002-058 Hotel Lodging Tax**

**BACKGROUND** 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 provisions for Memorial Hall and other municipal event centers. The budget data above reflects revenue and expenses of the County lodging tax fund, and transfers to and from the bank trustee that makes debt service payments for the Duke Energy Convention Center. An estimate of year-end cash on hand with the trustee is also included.

**2023 BUDGET** The 2023 budget assumes operations in-line with recent year expenses: CVB support (\$9.15M), Duke Energy Convention Center debt service (\$3.28M), Millennium Hotel debt service (\$1.8M), Sharonville Convention Center support (\$1.35M), other community investments (\$395K, including the Black Music Walk of Fame), required tax distributions to local municipalities (\$125K), and administration (\$106K). The refinancing of the Millennium debt during 2023 will likely require budget revisions. It is also feasible that a more comprehensive approach to refinancing all of the lodging tax debt may substantially alter the existing lodging tax model.

**PRIOR YEARS** 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 beginning in March 2020. 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).

**OTHER NOTES** Administration continues to review expansion of the lodging tax to include short-term rentals (e.g. Airbnb). Revenue and expense details related to that change will be brought forward at a later date.

**Fund 002-059 Concealed Handgun License**

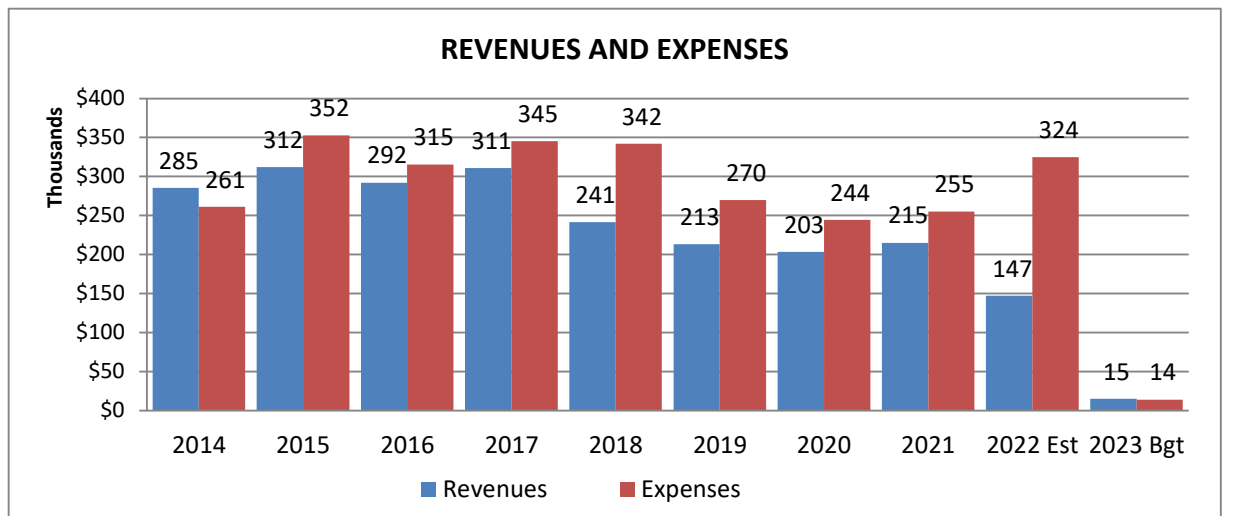
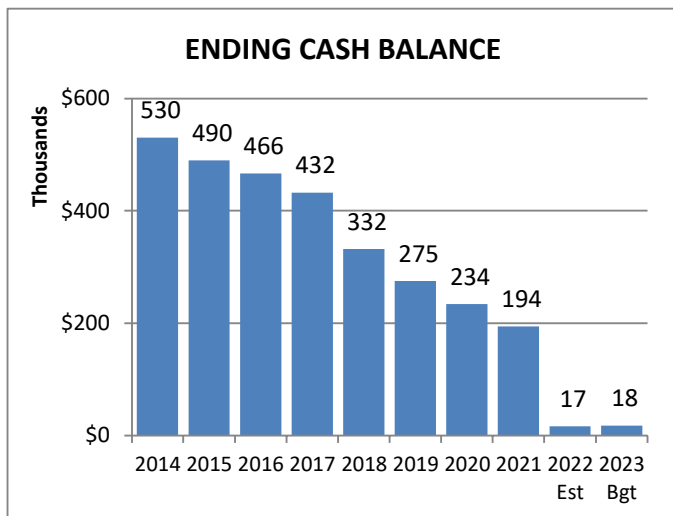
**Dept/s** Sheriff's Office

**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.

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>285,244</b>	<b>311,746</b>	<b>292,027</b>	<b>310,637</b>	<b>241,466</b>	<b>213,066</b>	<b>203,045</b>	<b>214,900</b>	<b>147,071</b>	<b>15,000</b>
<i>Licenses</i>	285,244	311,746	292,027	310,637	241,466	213,066	203,045	214,900	147,071	15,000
<b>Expenses (by category)</b>	<b>260,896</b>	<b>352,469</b>	<b>315,146</b>	<b>344,971</b>	<b>341,748</b>	<b>269,810</b>	<b>244,170</b>	<b>254,871</b>	<b>324,492</b>	<b>13,912</b>
<i>Personnel</i>	155,459	189,388	198,568	218,464	232,365	181,712	174,560	176,727	177,492	13,912
<i>Other Expenditures</i>	105,438	163,081	116,578	126,507	109,383	88,098	69,610	78,144	147,000	-
<b>Expenses (by area)</b>	<i>There is only one budgetary division in this fund.</i>									
<b>Ending Cash Balance</b>	<b>530,236</b>	<b>489,514</b>	<b>466,395</b>	<b>432,061</b>	<b>331,778</b>	<b>275,035</b>	<b>233,910</b>	<b>193,939</b>	<b>16,518</b>	<b>17,605</b>
<b>Employees</b>	<b>0.6</b>	<b>0.6</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>2.0</b>	<b>2.0</b>	<b>-</b>





**Fund 002-059 Concealed Handgun License**

**BACKGROUND** Revenues generated by this fund have been used to reimburse 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.

**2023 BUDGET** Due to a change in Ohio law, licenses are no longer required to carry a concealed handgun. This significantly reduced the revenue of the fund in 2022 and will result in minimal revenue in 2023. Personnel will be moved to the General Fund to cover the remaining costs.

**PRIOR YEARS** 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.

**Fund 002-060 Workforce Investment**

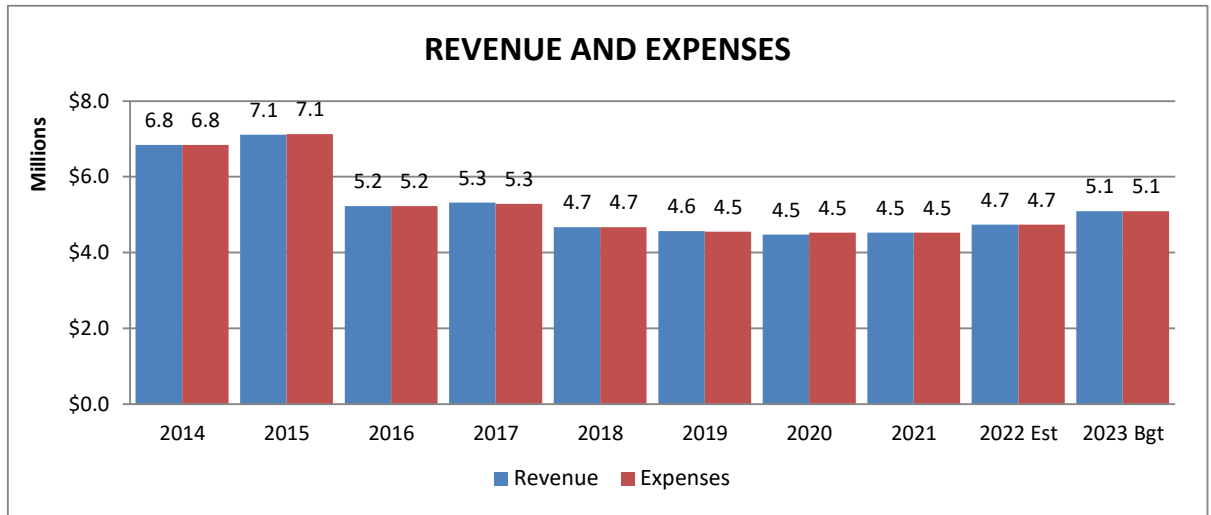
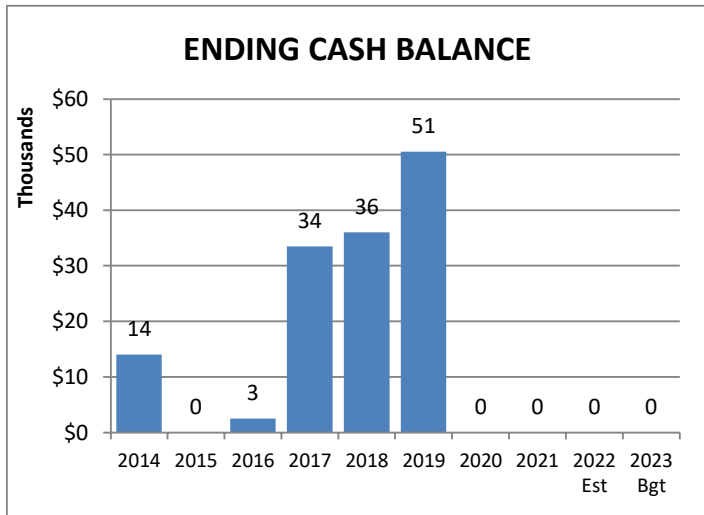
**Dept/s** 12 Job and Family Services

**Sources** State of Ohio and Federal Government.

**Uses** Provides opportunities for individuals with barriers to employment through skills training. 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.

**ORC** ORC 6301 Workforce Development System, OAC 5101 Department of Job and Family Services

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>6,839,039</b>	<b>7,108,624</b>	<b>5,223,199</b>	<b>5,314,305</b>	<b>4,670,786</b>	<b>4,564,188</b>	<b>4,473,174</b>	<b>4,526,729</b>	<b>4,733,274</b>	<b>5,085,550</b>
<i>Intergovernmental</i>	6,839,039	7,108,624	5,223,199	5,314,305	4,670,786	4,564,188	4,473,174	4,526,729	4,733,274	5,085,550
<b>Expenses (by category)</b>	<b>6,832,121</b>	<b>7,122,624</b>	<b>5,220,699</b>	<b>5,283,305</b>	<b>4,668,286</b>	<b>4,549,688</b>	<b>4,523,674</b>	<b>4,526,729</b>	<b>4,733,274</b>	<b>5,085,550</b>
<i>Non-Personnel</i>	6,832,121	7,122,624	5,220,699	5,283,305	4,668,286	4,549,688	4,523,674	4,526,729	4,733,274	5,085,550
<b>Expenses (by area)</b>	<i>There is only one budgetary division in this fund.</i>									
<b>Ending Cash Balance</b>	<b>14,000</b>	<b>-</b>	<b>2,500</b>	<b>33,500</b>	<b>36,000</b>	<b>50,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Employees</b>	-	-	-	-	-	-	-	-	-	-



**Fund      002-060 Workforce Investment**

**BACKGROUND** 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.

**2023 BUDGET** The Federal government approved \$352K in additional funding for the upcoming budget year, which will support the operations of Ohio Mean Jobs' programs. This fund maintains very little cash balance as expenses ultimately equal revenues received.

**Fund 002-062 Citizen Reward Program**

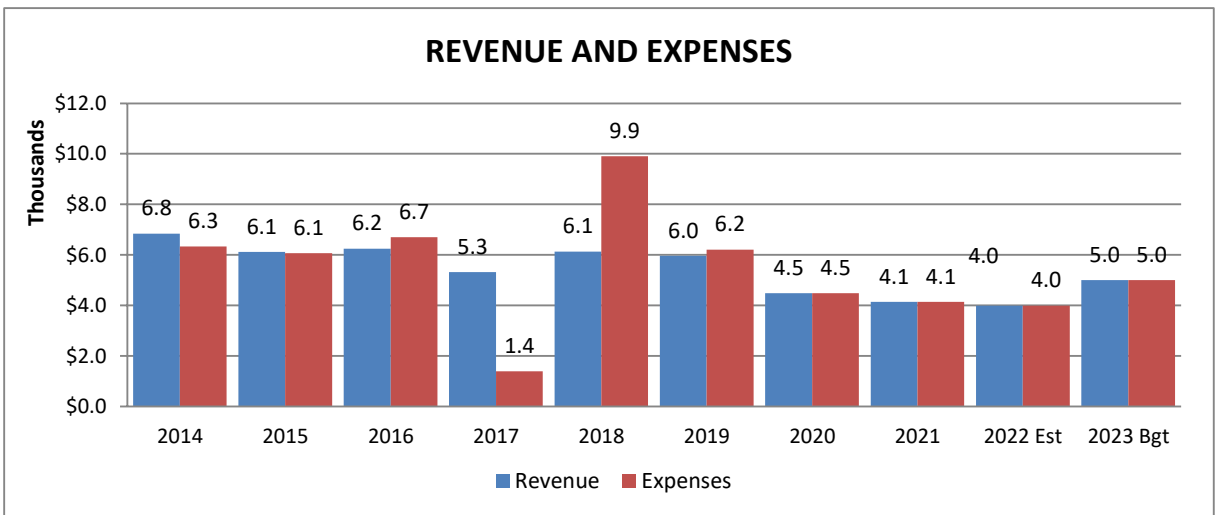
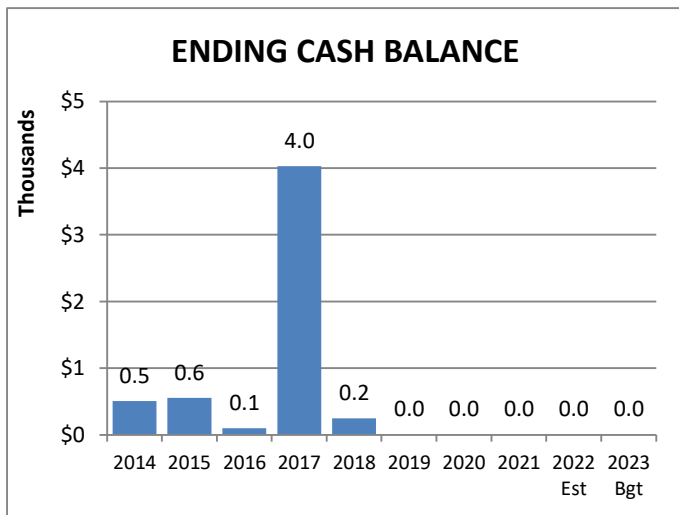
**Dept/s** Clerk of Courts

**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

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>6,837</b>	<b>6,118</b>	<b>6,236</b>	<b>5,323</b>	<b>6,123</b>	<b>5,962</b>	<b>4,487</b>	<b>4,138</b>	<b>3,990</b>	<b>5,000</b>
<i>Other Fees</i>	6,837	6,118	6,236	5,323	6,123	5,962	4,487	4,138	3,990	5,000
<b>Expenses (by category)</b>	<b>6,333</b>	<b>6,067</b>	<b>6,691</b>	<b>1,397</b>	<b>9,902</b>	<b>6,207</b>	<b>4,487</b>	<b>4,141</b>	<b>3,990</b>	<b>5,000</b>
<i>Non-Personnel</i>	6,333	6,067	6,691	1,397	9,902	6,207	4,487	4,141	3,990	5,000
<b>Expenses (by area)</b>	<i>There is only one budgetary division in this fund.</i>									
<b>Ending Cash Balance</b>	<b>504</b>	<b>555</b>	<b>100</b>	<b>4,026</b>	<b>247</b>	<b>3</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Employees</b>	-	-	-	-	-	-	-	-	-	-



**Fund      002-062 Citizen Reward Program**

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

**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.

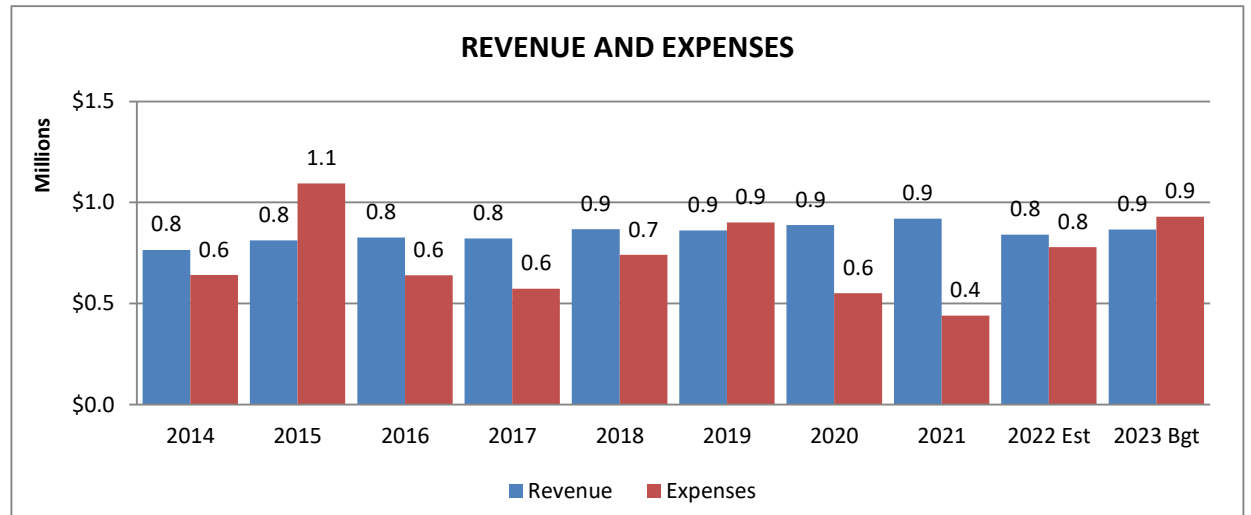
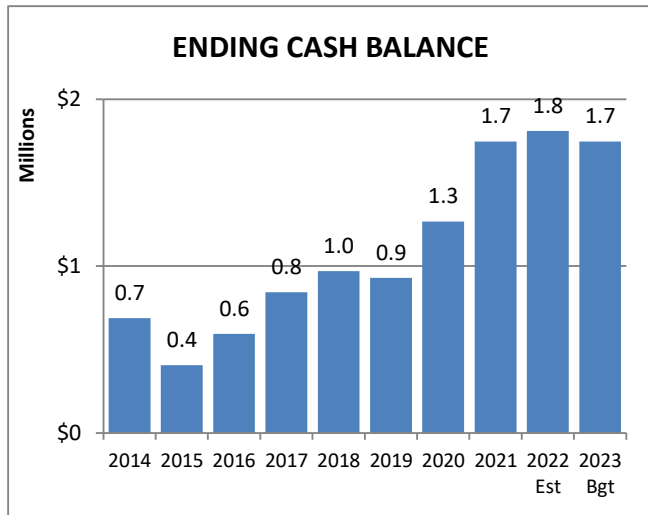
**ORC** 128.42 - Wireless 9-1-1 charge imposed on subscribers; 128.44 - Notice of changes to wireless 9-1-1 charges

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>765,078</b>	<b>811,831</b>	<b>826,448</b>	<b>821,521</b>	<b>867,894</b>	<b>860,146</b>	<b>888,005</b>	<b>919,549</b>	<b>840,000</b>	<b>865,000</b>
Wireless fee	765,078	811,831	826,448	821,521	867,894	860,146	888,005	919,549	840,000	865,000
<b>Expenses (by category)</b>	<b>641,437</b>	<b>1,093,116</b>	<b>638,638</b>	<b>572,833</b>	<b>740,979</b>	<b>899,749</b>	<b>551,140</b>	<b>439,478</b>	<b>777,919</b>	<b>928,134</b>
Personnel	287,696	260,414	278,559	437,111	401,131	304,261	288,441	190,859	129,094	199,309
Other Expenditures	171,888	737,702	360,079	132,158	213,465	255,079	229,716	229,350	278,825	278,825
Capital Outlay	181,854	-	-	-	126,382	340,409	32,984	19,269	370,000	450,000
Operating Transfers	-	95,000	-	3,565	-	-	-	-	-	-
<b>Expenses (by area)</b>	<i>There is only one budgetary division in this fund.</i>									
<b>Ending Cash Balance</b>	<b>687,550</b>	<b>406,266</b>	<b>594,076</b>	<b>842,764</b>	<b>969,679</b>	<b>930,077</b>	<b>1,266,941</b>	<b>1,747,012</b>	<b>1,809,093</b>	<b>1,745,959</b>
<b>Employees</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>7.00</b>	<b>7.00</b>	<b>4.00</b>	<b>5.00</b>	<b>5.00</b>	<b>3.00</b>	<b>3.00</b>

**2023 BUDGET** Salaries have increased 10.1% from 2022 as part of the bargaining unit negotiations to hire and retain communications officers. Non-personnel expenses have increased \$80K mostly due to additional equipment needed for the new 911 call center. Increased fund balances are expected to help fund capital needs for the new EMA/911 Call Center.

**PRIOR YEARS** The 2022 budget included 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 included 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 expenses provided the dispatching system upgrade for a new Fire/EMS mobile platform.

Fund **002-063 Wireless 911 Government Assistance Fund**



**OTHER NOTES** Ohio counties could only collect disbursement if there were four or less 911 call centers (PSAPs) as of January 1, 2018. If the county had more at that time, then Wireless Fund disbursements would 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 002-065 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.

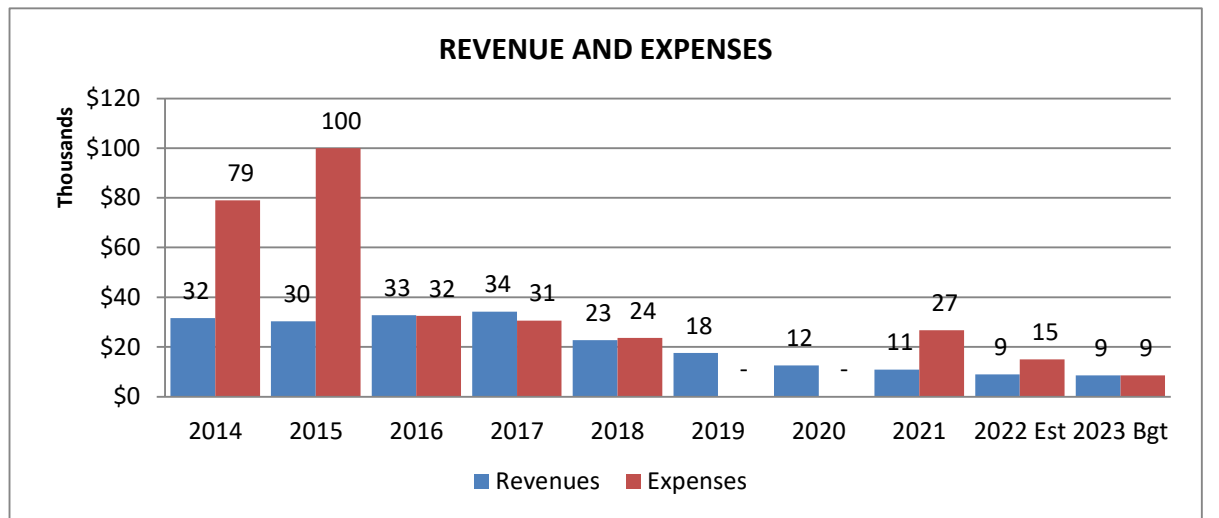
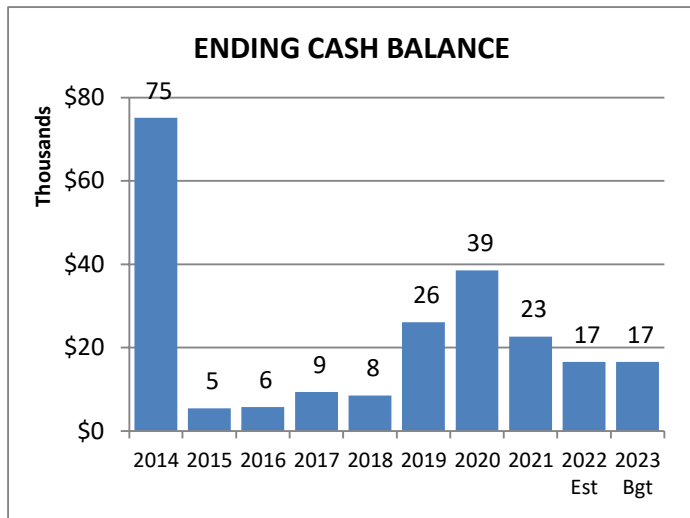
**ORC** 2151.541 - Computerizing court or paying cost of computerized legal research

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>31,564</b>	<b>30,329</b>	<b>32,680</b>	<b>34,212</b>	<b>22,738</b>	<b>17,563</b>	<b>12,491</b>	<b>10,842</b>	<b>8,907</b>	<b>8,500</b>
<i>Fines and Forfeitures</i>	31,564	30,329	32,680	34,212	22,738	17,563	12,491	10,842	8,907	8,500
<b>Expenses (By Category)</b>	<b>78,953</b>	<b>100,000</b>	<b>32,426</b>	<b>30,597</b>	<b>23,587</b>	-	-	<b>26,749</b>	<b>15,000</b>	<b>8,500</b>
<i>Other Expenditures</i>	78,953	100,000	32,426	30,597	23,587	-	-	26,749	15,000	8,500

**Expenses (by Area)** *There is only one budgetary division in this fund.*

<b>Ending Cash Balance</b>	<b>75,138</b>	<b>5,467</b>	<b>5,721</b>	<b>9,335</b>	<b>8,486</b>	<b>26,049</b>	<b>38,540</b>	<b>22,633</b>	<b>16,540</b>	<b>16,540</b>
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<b>Employees</b>	-	-	-	-	-	-	-	-	-	-
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**Fund 002-065 Juvenile Court Legal Research**

**OVERVIEW** This fund is used to cover various technology expenses of the Juvenile Court. 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 was exacerbated by the pandemic. This fund does not reflect all technology expenses for the court.

**Fund 002-067 Tax Certificate Administration**

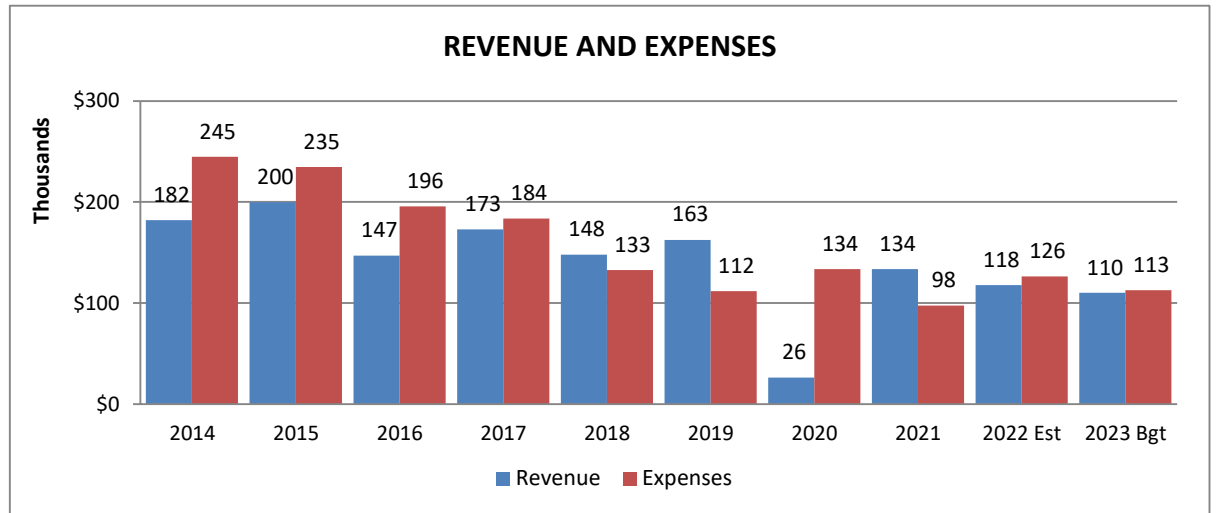
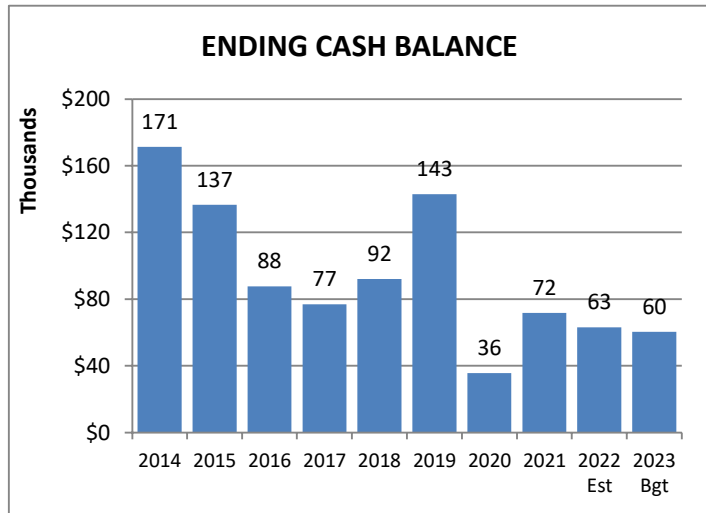
**Dept/s** Treasurer's Office

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

**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.

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>181,983</b>	<b>199,848</b>	<b>146,905</b>	<b>172,710</b>	<b>147,867</b>	<b>162,507</b>	<b>26,300</b>	<b>133,642</b>	<b>117,635</b>	<b>110,000</b>
<i>Other Fees</i>	181,983	199,848	146,905	172,710	147,867	162,507	26,300	133,642	117,635	110,000
<b>Expenses (by Category)</b>	<b>244,708</b>	<b>234,588</b>	<b>195,704</b>	<b>183,553</b>	<b>132,724</b>	<b>111,586</b>	<b>133,536</b>	<b>97,596</b>	<b>126,369</b>	<b>112,612</b>
<i>Personnel</i>	183,894	174,755	142,480	130,386	94,356	66,532	108,793	56,721	84,126	77,369
<i>Non-Personnel</i>	60,814	59,834	53,224	53,167	38,368	45,055	24,743	40,875	42,243	35,243
<b>Expenses (by Area)</b>	<i>There is only one budgetary division in this fund.</i>									
<b>Ending Cash Balance</b>	<b>171,248</b>	<b>136,508</b>	<b>87,708</b>	<b>76,865</b>	<b>92,008</b>	<b>142,929</b>	<b>35,693</b>	<b>71,739</b>	<b>63,005</b>	<b>60,393</b>
<b>Employees</b>	<b>3.40</b>	<b>3.20</b>	<b>2.10</b>	<b>1.70</b>	<b>1.30</b>	<b>1.80</b>	<b>1.50</b>	<b>0.75</b>	<b>1.20</b>	<b>1.00</b>



Fund        **002-067 Tax Certificate Administration**

**BACKGROUND** 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.

**2023 BUDGET** The 2023 budget includes no substantial programmatic changes. Staffing levels decrease due to shifting personnel to DETAC Fund.

**PRIOR YEARS** In 2022, the department allocated more personnel costs to this fund as revenues 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 002-068 Domestic Relations Special Projects**

**Dept/s** Court of Domestic Relations

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

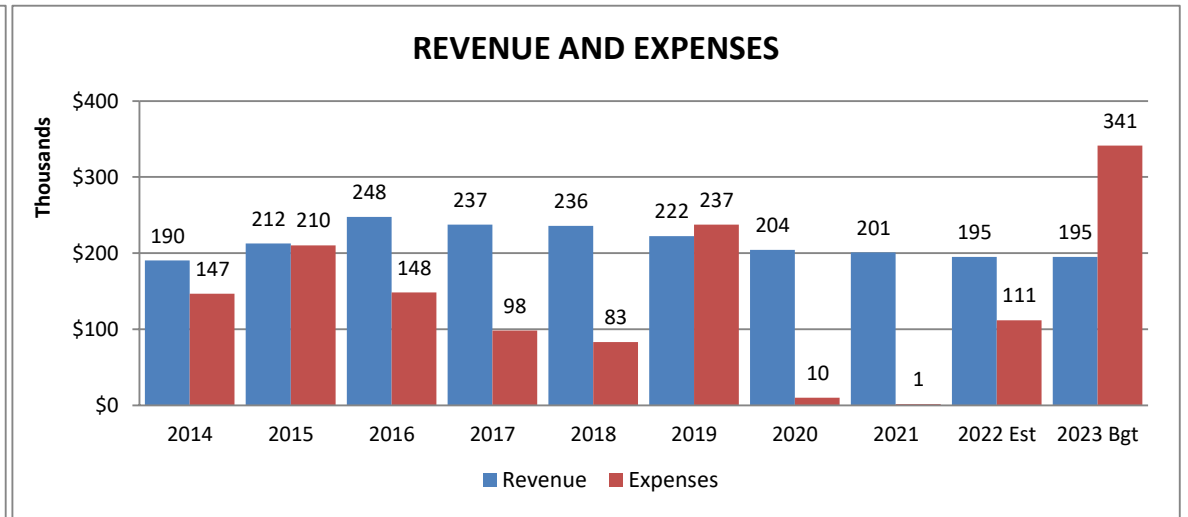
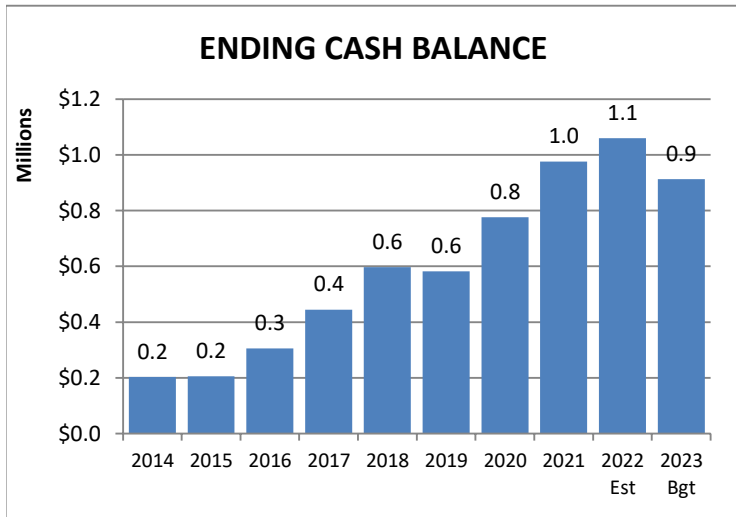
**ORC** 2303.201 (E)(1) The court of common pleas may determine that, for the efficient operation of the court, additional funds are necessary to acquire and pay for special projects of the court...

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>190,204</b>	<b>212,428</b>	<b>247,735</b>	<b>237,356</b>	<b>235,955</b>	<b>222,157</b>	<b>204,273</b>	<b>200,898</b>	<b>195,000</b>	<b>195,000</b>
<i>Court Fees</i>	6,300	24,125	38,380	36,718	33,730	24,085	9,515	8,960	5,000	5,000
<i>Fines &amp; Forfeitures</i>	183,904	188,303	209,355	200,638	202,225	198,072	194,758	191,938	190,000	190,000
<b>Expenses (by category)</b>	<b>146,658</b>	<b>210,175</b>	<b>148,034</b>	<b>98,100</b>	<b>82,918</b>	<b>237,429</b>	<b>9,693</b>	<b>1,455</b>	<b>111,455</b>	<b>341,455</b>
<i>Personnel</i>	146,658	210,175	148,034	95,568	53,180	229,929	9,693	1,455	1,455	301,455
<i>Other Expenditures</i>	-	-	-	2,532	29,738	7,500	-	-	110,000	35,000
<i>Capital Outlay</i>	-	-	-	-	-	-	-	-	-	5,000
<b>Expenses (by area)</b>	<i>There is only one budgetary division in this fund.</i>									
<b>Ending Cash Balance</b>	<b>202,998</b>	<b>205,251</b>	<b>304,952</b>	<b>444,207</b>	<b>597,245</b>	<b>581,973</b>	<b>776,553</b>	<b>975,995</b>	<b>1,059,540</b>	<b>913,085</b>
<b>Employees</b>	<b>1.50</b>	<b>2.85</b>	<b>2.85</b>	<b>2.60</b>	<b>2.60</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**2023 BUDGET** Appropriations are set aside for any personnel expenses the general fund is unable to absorb, and for furniture needs. The fund is set to surpass \$1M in fund balance.

**PRIOR YEARS** 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. Very little of the fund was needed in 2020 and 2021. 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 002-069 Indigent Drivers (Alcohol Monitoring)**

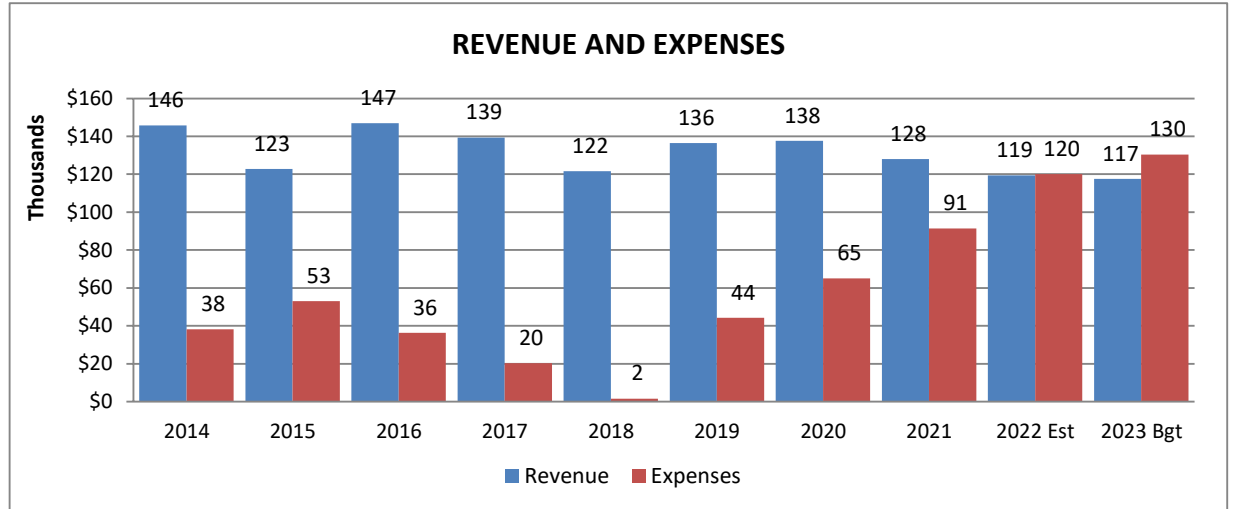
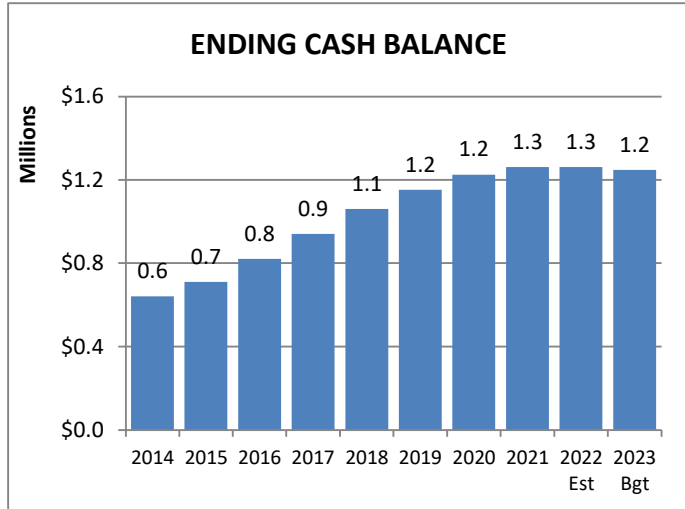
**Dept/s** Probation

**Sources** Fines, forfeitures, penalties

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

**ORC** 4511.191 Implied consent; 4511.193 Portion of fine deposited in municipal or county indigent drivers interlock and alcohol treatment fund.

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>145,630</b>	<b>122,673</b>	<b>146,901</b>	<b>139,173</b>	<b>121,581</b>	<b>136,437</b>	<b>137,525</b>	<b>127,976</b>	<b>119,385</b>	<b>117,450</b>
<i>Court Fines</i>	145,630	122,673	146,901	139,173	121,581	136,437	137,525	127,976	119,385	117,450
<b>Expenses (by Category)</b>	<b>38,216</b>	<b>52,961</b>	<b>36,328</b>	<b>20,261</b>	<b>1,500</b>	<b>44,264</b>	<b>64,934</b>	<b>91,362</b>	<b>120,000</b>	<b>130,354</b>
<i>Non-Personnel</i>	38,216	52,961	36,328	20,261	1,500	44,264	64,934	91,362	120,000	130,354
<b>Expenses (by Area)</b>	<i>There is only one budgetary division in this fund.</i>									
<b>Ending Cash Balance</b>	<b>640,752</b>	<b>710,464</b>	<b>821,037</b>	<b>939,949</b>	<b>1,060,031</b>	<b>1,152,204</b>	<b>1,224,794</b>	<b>1,261,409</b>	<b>1,260,794</b>	<b>1,247,890</b>
<b>Employees</b>	-	-	-	-	-	-	-	-	-	-



**Fund            002-069 Indigent Drivers (Alcohol Monitoring)**

**BACKGROUND** 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.

**2023 BUDGET** There is a limited number of qualifying indigent clients utilizing the ignition interlock devices; however, with the Probation department's new electronic monitoring vendor, use of the transdermal (TAD) alcohol monitoring devices has increased; that increase is projected to continue into 2023.

**Fund 002-070 Peace Officer Training**

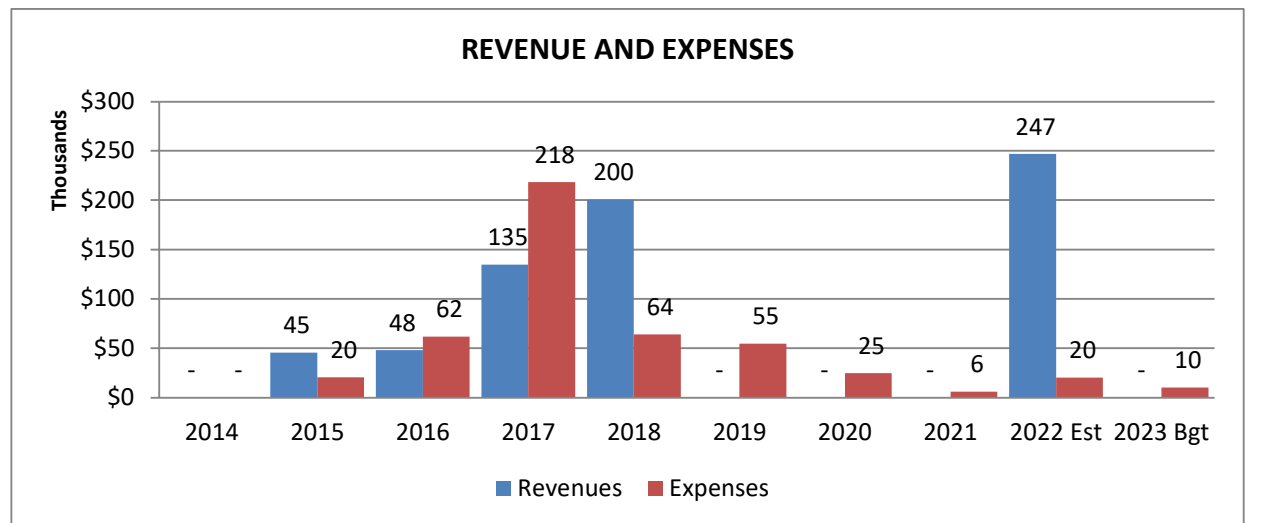
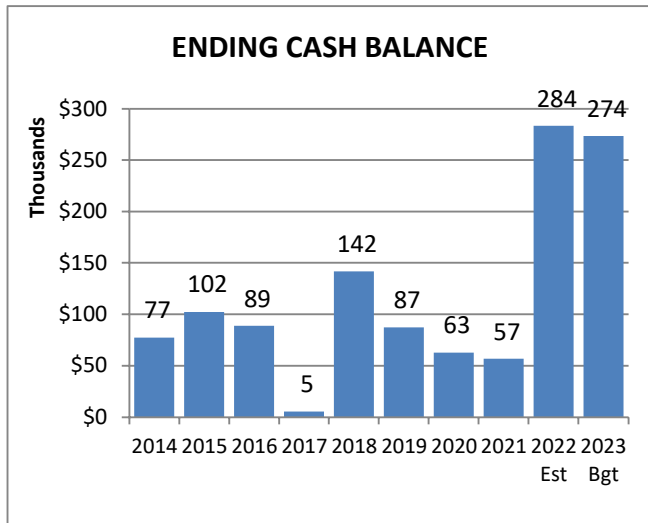
**Dept/s** Sheriff's Office

**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

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	-	45,360	48,160	134,640	200,368	-	-	-	246,782	-
<i>State grants</i>	-	45,360	48,160	134,640	200,368	-	-	-	246,782	-
<b>Expenses (by category)</b>	-	20,304	61,654	218,200	63,758	54,578	24,738	5,800	20,000	10,000
<i>Non-Personnel</i>	-	20,304	61,654	218,200	63,758	54,578	24,738	5,800	20,000	10,000
<b>Expenses (by area)</b>	<i>There is only one budgetary division in this fund.</i>									
<b>Ending Cash Balance</b>	77,238	102,293	88,799	5,239	141,849	87,271	62,533	56,733	283,515	273,515
<b>Employees</b>	-	-	-	-	-	-	-	-	-	-





**Fund 002-070 Peace Officer Training**

**OVERVIEW** This fund was initially seeded with grant funding from the state. The state recently increased mandates for peace officer 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 002-071 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 and judges of Hamilton County, and the townships and municipalities.**ORC** 307.514 County law library resources fund.

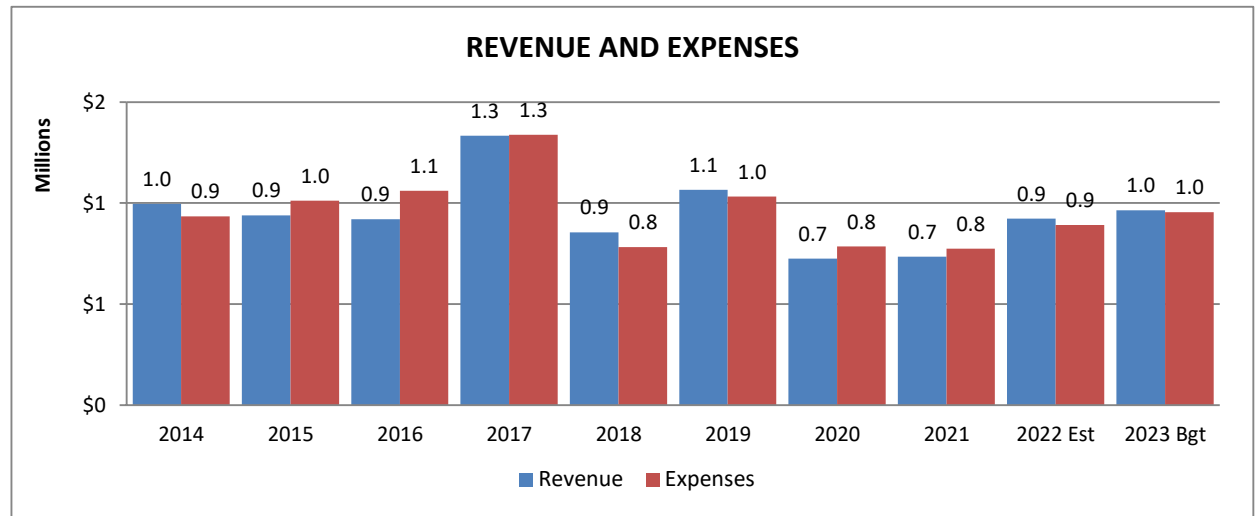
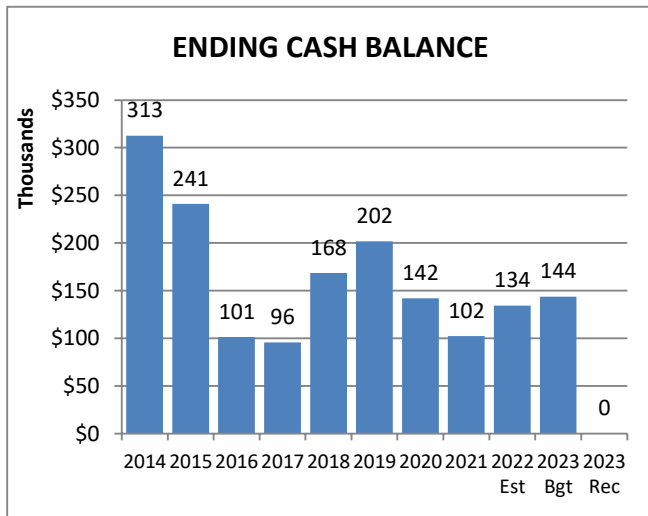
307.515 Allowance to law libraries from fines and penalties of municipal courts.

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>996,100</b>	<b>938,779</b>	<b>920,155</b>	<b>1,332,111</b>	<b>854,604</b>	<b>1,064,186</b>	<b>724,910</b>	<b>734,904</b>	<b>922,550</b>	<b>963,450</b>
Service Fees	90,031	81,924	93,223	105,754	65,946	71,790	62,844	64,812	75,500	74,500
Fines & Forfeitures	690,280	632,328	611,005	578,532	562,334	553,836	429,053	435,892	556,450	523,450
Intergovernmental	-	-	-	5,102	4,321	4,674	3,543	2,018	5,000	5,000
Donations	215,789	224,527	215,927	642,723	222,004	433,886	229,469	232,182	285,600	360,500
<b>Expenses (by category)</b>	<b>934,019</b>	<b>1,010,552</b>	<b>1,059,672</b>	<b>1,337,720</b>	<b>781,840</b>	<b>1,031,030</b>	<b>784,596</b>	<b>774,427</b>	<b>890,703</b>	<b>954,139</b>
Personnel	428,662	426,035	449,509	438,685	387,727	422,210	395,447	392,211	435,183	480,539
Other Expenditures	505,357	584,517	610,163	544,911	394,113	381,140	389,149	382,216	455,520	473,600
Operating Transfers	-	-	-	354,124	-	227,680	-	-	-	-
<b>Expenses (by area)</b>	<i>There is only one budgetary division in this fund.</i>									
<b>Ending Cash Balance</b>	<b>312,580</b>	<b>240,808</b>	<b>101,291</b>	<b>95,682</b>	<b>168,447</b>	<b>201,603</b>	<b>141,917</b>	<b>102,395</b>	<b>134,242</b>	<b>143,553</b>
<b>Employees</b>	<b>7.0</b>	<b>7.0</b>	<b>6.0</b>	<b>7.0</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>

**BACKGROUND** The Hamilton County Law Library was created in 1834 and incorporated in 1847. It was actually called the Cincinnati Law Library until 2010 when the statute governing county law libraries in Ohio changed and it became fully part of the county government structure as the Hamilton County Law Library. The Law Library has been a part of every Hamilton County courthouse since the organization was first created, and has been in this location since this courthouse first opened.

**2023 BUDGET** The overall financial performance for Law Library is starting to make improvements. The Cincinnati Law Library Association nonprofit generally donates to the Hamilton County Law Library Resources Board (HCLLRB) annually. This is typically a percentage of the fair market value of their investments at the end of the calendar year and is generally approved for donation and disbursed in/around April of the following year. Law Library needs this donation to make budget in 2023. The HCLLRB increased Law Library staff salaries in 2022 to bring them closer to market rate. There is a budget line item for a standard 3% COLA for all staff in the 2023 budget. The HCLLRB will vote on the actual adjustments, likely in January 2023.

Fund **002-071 Law Library**



**PRIOR YEARS** The largest revenue for Law Library is Municipal Court fines. That fund has underperformed since 2020. As a result, there is a need for donated f Law Library to make budget. Operating transfers in 2017 and 2019 were for renovations to the Law Library. The funds were appropriated in 2017 and the projec to bid in 2018. The renovations created a conference room suite in an underutilized space, adding multiple private meeting rooms with multimedia capabilities ; kitchenette facility for Law Library patrons. Renovations to modernize the computer lab and add a security door and to expand the boardroom were alternates ; project. In 2019, the decision was made to proceed with these renovations as change orders. Funding was made available for the project and an operating tran: that time. Most of the renovations were completed by the end of 2019, with some smaller remaining pieces, such as furniture purchases, extending into 2020.

**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.

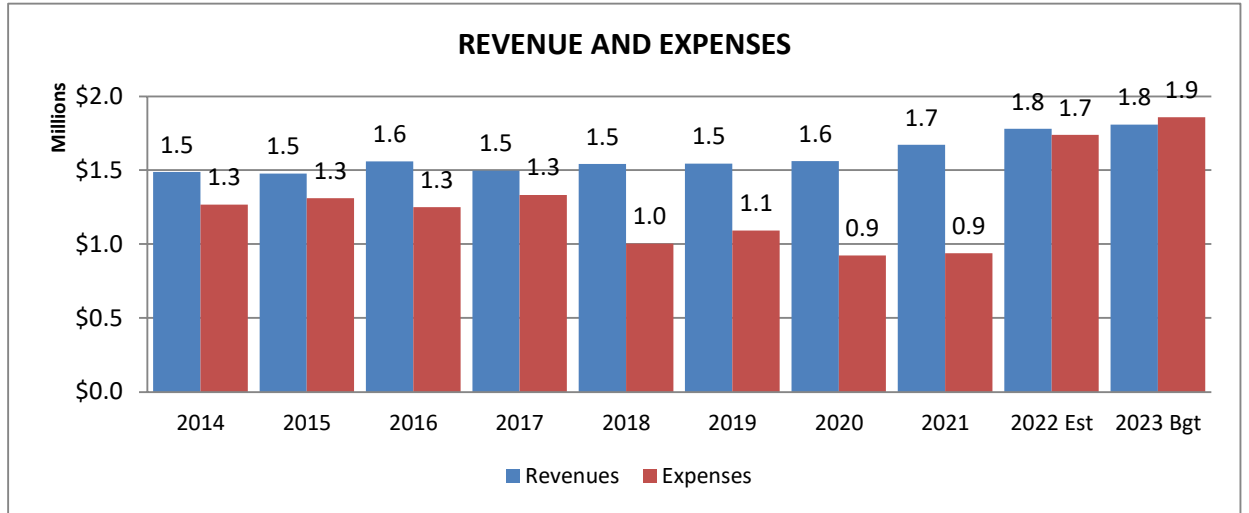
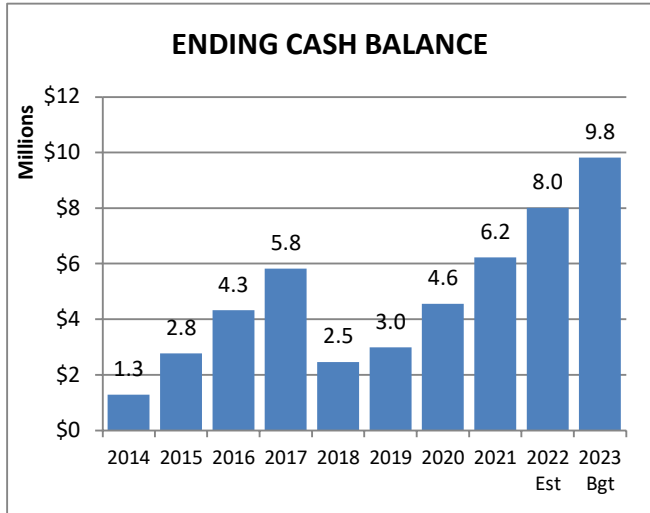
**ORC** 6117.02 - Sanitary rates, charges, or penalties fixed or established.

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>1,488,378</b>	<b>1,477,956</b>	<b>1,559,875</b>	<b>1,496,287</b>	<b>1,541,358</b>	<b>1,543,996</b>	<b>1,562,085</b>	<b>1,672,689</b>	<b>1,779,799</b>	<b>1,807,493</b>
Service Fees	1,470,238	1,469,118	1,555,931	1,457,063	1,532,597	1,529,085	1,489,786	1,636,269	1,779,031	1,801,698
Intergovernmental	-	-	-	-	-	-	-	2,395	-	-
Other Revenue	18,139	8,838	3,944	39,223	8,761	14,910	72,299	34,025	768	5,795
<b>Expenses (by Category)</b>	<b>1,267,262</b>	<b>1,311,050</b>	<b>1,250,190</b>	<b>1,333,042</b>	<b>1,003,098</b>	<b>1,092,324</b>	<b>921,823</b>	<b>938,147</b>	<b>1,738,803</b>	<b>1,858,747</b>
Personnel	975,600	1,021,146	1,046,262	973,617	830,546	911,361	754,524	781,747	1,027,029	1,152,045
Other Expenditures	240,378	158,140	141,603	115,921	158,015	160,540	144,808	84,101	408,872	404,101
Capital Outlay	51,285	131,764	62,325	69,046	14,537	20,424	22,491	72,299	302,901	302,601
Operating Transfers	-	-	-	174,458	-	-	-	-	-	-
<b>Expenses (by Area)</b>	<i>There is only one budgetary division in this fund</i>									
<b>Ending Cash Balance</b>	<b>1,287,693</b>	<b>2,765,650</b>	<b>4,325,525</b>	<b>5,821,812</b>	<b>2,454,099</b>	<b>2,988,566</b>	<b>4,550,651</b>	<b>6,223,341</b>	<b>8,003,140</b>	<b>9,810,633</b>
<b>Employees</b>	<b>18.00</b>	<b>17.55</b>	<b>17.45</b>	<b>16.42</b>	<b>15.65</b>	<b>13.59</b>	<b>12.28</b>	<b>12.10</b>	<b>13.35</b>	<b>11.99</b>

**BACKGROUND** This fund has maintained a healthy fund balance since inception as revenues have out-performed expenses in each year with the exception of 2022's projection. 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 through 2023 and beyond.

**2023 BUDGET** The 2023 budget increases in personnel due to expected market adjustments. The fund balance remains healthy.

Fund **002-072 Stormwater Management**



**PRIOR YEARS** 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 002-073 Juvenile Court Special Projects**

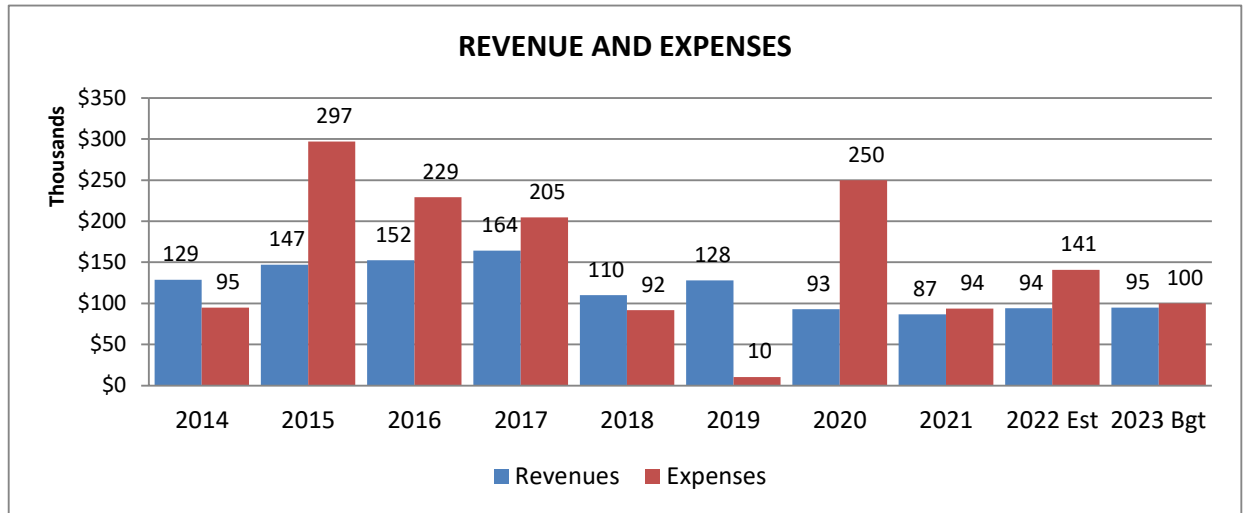
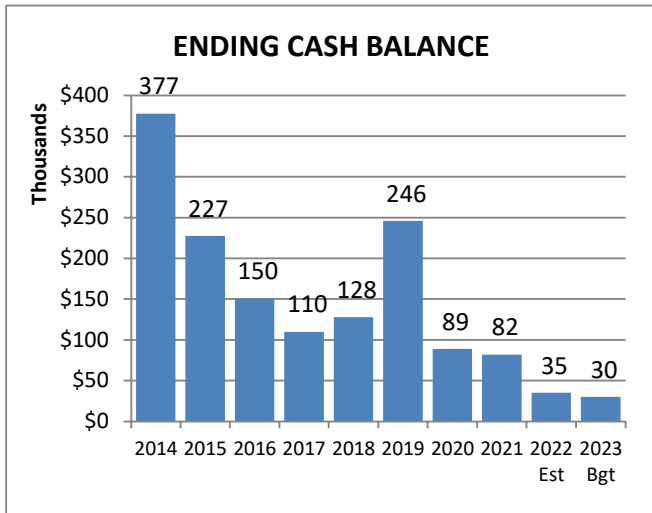
**Dept/s** Juvenile Court

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

**Uses** Special projects as identified by the judge.

**ORC** 2151.54 - Juvenile Court Fees and costs

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>128,708</b>	<b>147,024</b>	<b>152,405</b>	<b>164,231</b>	<b>109,833</b>	<b>128,126</b>	<b>93,074</b>	<b>86,628</b>	<b>94,147</b>	<b>95,000</b>
<i>Court Fines</i>	128,708	147,024	152,405	164,231	109,833	128,126	93,074	81,723	94,147	95,000
<i>Intergovernmental</i>	-	-	-	-	-	-	-	4,905	-	-
<b>Expenses (by category)</b>	<b>94,765</b>	<b>296,983</b>	<b>229,262</b>	<b>204,787</b>	<b>91,806</b>	<b>10,287</b>	<b>250,000</b>	<b>93,622</b>	<b>140,812</b>	<b>100,000</b>
<i>Personnel</i>	22,114	150,000	150,000	105,000	-	-	250,000	-	-	-
<i>Other Expenditures</i>	72,651	116,945	79,262	86,786	91,806	10,287	-	93,622	140,812	100,000
<i>Capital Outlay</i>	-	30,038	-	-	-	-	-	-	-	-
<i>Operating Transfers</i>	-	-	-	13,001	-	-	-	-	-	-
<b>Expenses (by area)</b>	<i>There is only one budgetary division in this fund</i>									
<b>Ending Cash Balance</b>	<b>377,250</b>	<b>227,290</b>	<b>150,434</b>	<b>109,878</b>	<b>127,905</b>	<b>245,744</b>	<b>88,818</b>	<b>81,824</b>	<b>35,159</b>	<b>30,159</b>
<b>Employees</b>	-	-	-	-	-	-	-	-	-	-



**Fund 002-073 Juvenile Court Special Projects**

**OVERVIEW** 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 Juvenile Court and are adjusted accordingly related to revenue and available fund balance.

**Fund 002-074 Recorder's Technology Fund**

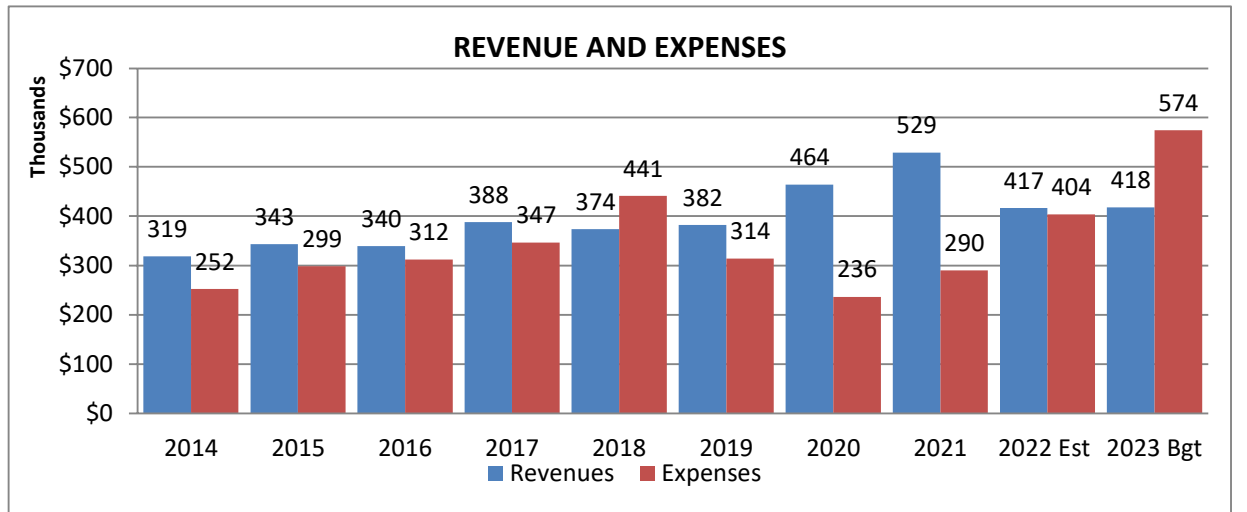
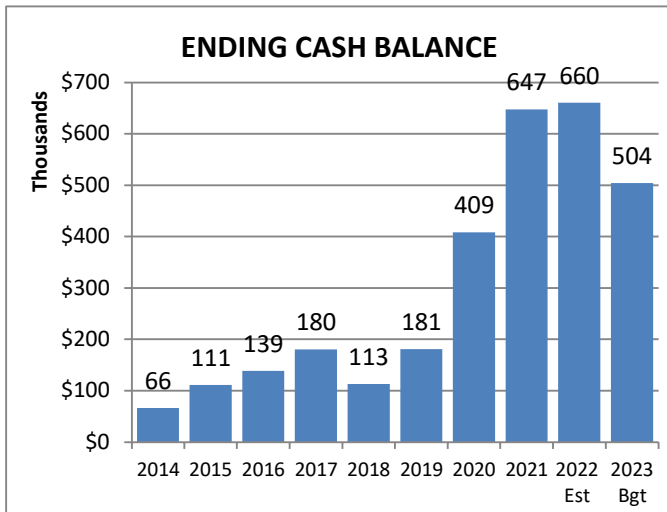
**Dept/s** Recorder

**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.

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>318,579</b>	<b>343,442</b>	<b>339,565</b>	<b>388,211</b>	<b>373,829</b>	<b>381,969</b>	<b>463,921</b>	<b>529,067</b>	<b>416,537</b>	<b>418,000</b>
Recording Fees	318,579	343,413	339,565	388,211	373,829	380,027	463,921	529,067	416,537	418,000
Miscellaneous	-	29	-	-	-	1,943	-	-	-	-
<b>Expenses (by category)</b>	<b>252,361</b>	<b>298,613</b>	<b>312,085</b>	<b>346,545</b>	<b>441,207</b>	<b>313,793</b>	<b>236,354</b>	<b>290,127</b>	<b>403,637</b>	<b>574,353</b>
Personnel	149,573	183,927	183,425	183,693	180,801	192,154	192,682	198,794	194,149	-
Other Expenditures	33,474	63,578	73,511	143,757	140,224	83,139	43,672	91,332	159,180	574,353
Capital Outlay	69,314	51,108	55,149	19,095	120,182	38,500	-	-	50,308	-
<b>Expenses (by area)</b>	<b>252,361</b>	<b>298,613</b>	<b>312,085</b>	<b>346,545</b>	<b>441,207</b>	<b>313,793</b>	<b>236,354</b>	<b>290,127</b>	<b>678,585</b>	<b>574,353</b>
Administration	252,361	298,613	312,085	346,545	441,207	313,793	236,354	290,127	678,585	574,353
<b>Ending Cash Balance</b>	<b>66,218</b>	<b>111,046</b>	<b>138,526</b>	<b>180,192</b>	<b>112,814</b>	<b>180,990</b>	<b>408,557</b>	<b>647,497</b>	<b>660,397</b>	<b>504,044</b>
<b>Employees</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>-</b>





**Fund 002-074 Recorder's Technology Fund**

**OVERVIEW** 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.

**2023 BUDGET** An increase in expenses for a new land record management system will draw this fund balance down moving forward. The two employees have been moved to the general fund.

**PRIOR YEARS** Expenses in 2022 rose sharply due to a new technology vendor contract agreement taking effect and the purchase of equipment to solidify the infrastructure for this expansion. The slight increase in expenses in 2021 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 imperative for public safety that documents be available electronically and that the public not visit the office for services. A small draw down in reserves FY 2018 is due to the purchase of a production server.

**Fund 002-075 Probate Court Special Projects**

**Dept/s** Probate Court

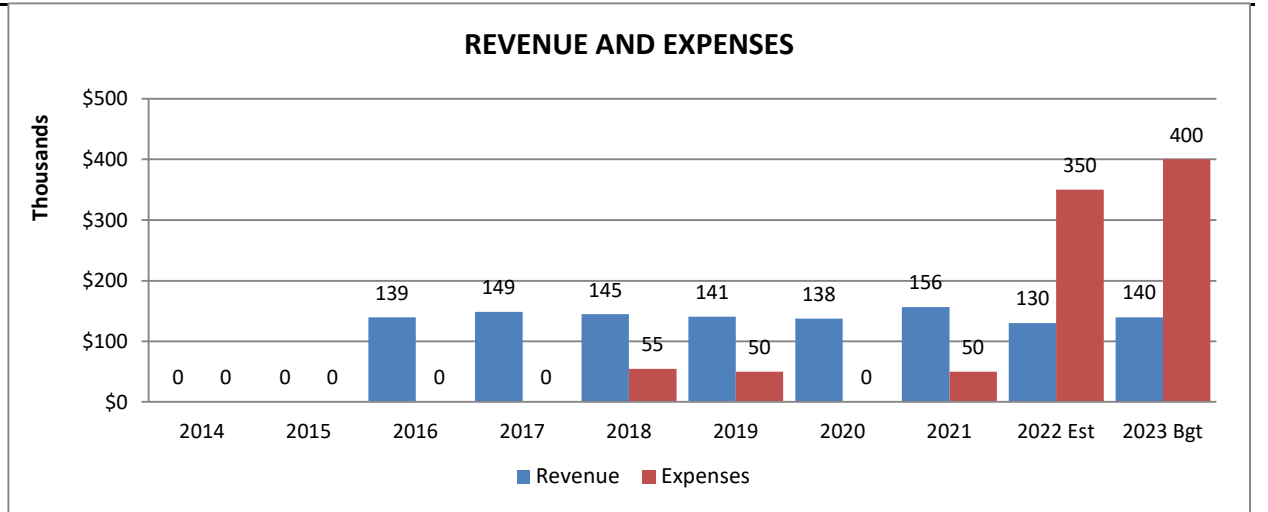
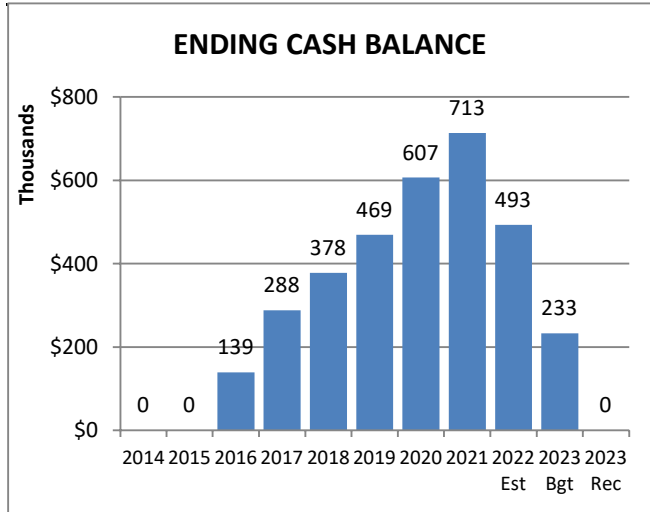
**Sources** Court Fees

**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 perform 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.

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	-	-	139,485	148,635	144,885	140,945	137,542	156,471	130,000	140,000
<i>Service Fees</i>	-	-	139,485	148,635	144,885	140,945	137,542	156,471	130,000	140,000
<b>Expenses (by Category)</b>	-	-	-	-	54,937	50,000	-	50,000	350,000	400,000
<i>Personnel</i>	-	-	-	-	54,937	-	-	-	350,000	400,000
<i>Non-Personnel</i>	-	-	-	-	-	50,000	-	50,000	-	-
<b>Expenses (by Area)</b>	<i>There is only one budgetary division in this fund.</i>									
<b>Ending Cash Balance</b>	-	-	139,485	288,120	378,068	469,013	606,555	713,026	493,026	233,026

**Employees** - - - - -



**Fund 002-075 Probate Court Special Projects**

**OVERVIEW** 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. In 2022 the fund was used to pay for the Architects and Project managers for the Court's mandatory Ohio Supreme Court security improvements.

**Fund 002-076 Addiction Response Fund**

**Dept/s** Mental Health and Recovery Services, Social/Justice Services

**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.

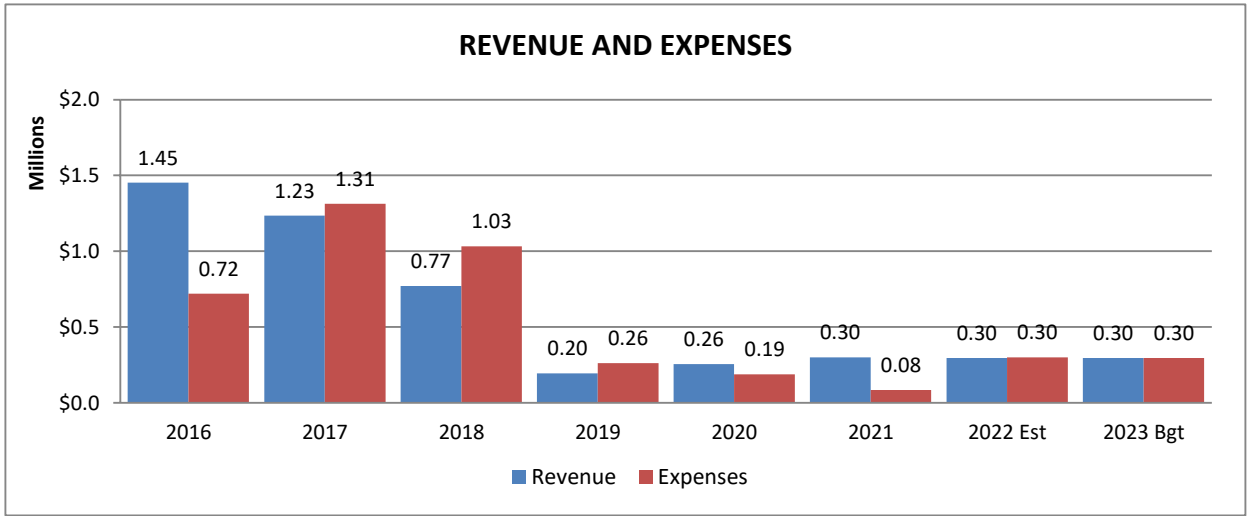
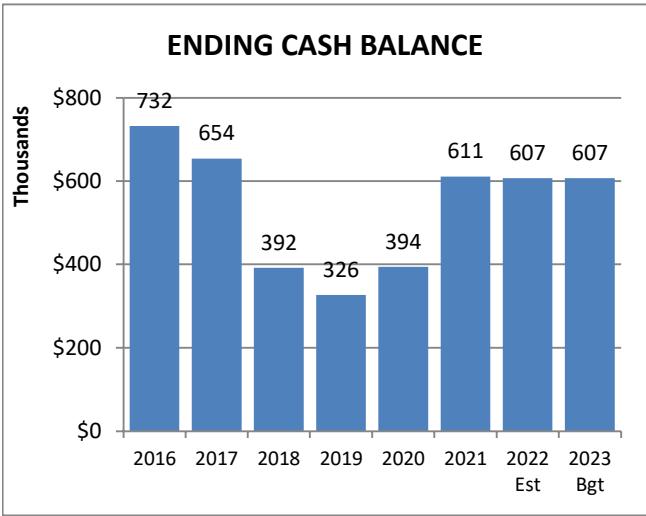
	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>			<b>1,452,000</b>	<b>1,234,593</b>	<b>769,994</b>	<b>195,000</b>	<b>256,085</b>	<b>300,500</b>	<b>295,000</b>	<b>295,000</b>
<i>Transfers-In</i>			1,152,000	1,115,000	745,000	195,000	253,750	295,000	295,000	295,000
<i>Intergovernmental</i>			-	110,000	-	-	-	-	-	-
<i>Donations, etc</i>			300,000	9,593	24,994	-	2,335	5,500	-	-
<b>Expenses (by category)</b>			<b>719,798</b>	<b>1,313,221</b>	<b>1,031,535</b>	<b>260,746</b>	<b>187,886</b>	<b>84,057</b>	<b>299,301</b>	<b>295,000</b>
<i>Personnel</i>			-	20,526	114,581	20,072	-	-	-	-
<i>Non-Personnel</i>			719,798	1,292,695	889,018	240,673	187,886	84,057	278,736	295,000
<i>Capital</i>			-	-	27,936	-	-	-	20,565	-
<b>Expenses (by area)</b>			<b>719,798</b>	<b>1,313,221</b>	<b>1,031,535</b>	<b>260,746</b>	<b>187,886</b>	<b>84,057</b>	<b>299,301</b>	<b>295,000</b>
<i>Recovery Svcs</i>			719,798	1,160,195	787,021	231,768	146,282	62,602	180,000	180,000
<i>Coalition Svcs</i>			-	138,900	154,756	28,978	39,104	21,455	119,301	115,000
<i>Corrections</i>			-	14,126	89,758	-	2,500	-	-	-
<b>Ending Cash Balance</b>			<b>732,203</b>	<b>653,574</b>	<b>392,033</b>	<b>326,287</b>	<b>394,487</b>	<b>610,930</b>	<b>606,629</b>	<b>606,629</b>
<b>Employees</b>			-	-	<b>1.50</b>	<b>0.50</b>	-	-	-	-

**BACKGROUND** Addiction services have been funded since 2016, and the Office of Addiction Response was formally established in 2022.

**2023 BUDGET** The 2023 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 for the Heroin Task Force Captain position and \$15,000 in annual administrative support.

**PRIOR YEARS** The General Fund support was reduced in 2020 due to COVID-19 budget reductions but restored in the 2021 Budget. 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.

Fund **002-076 Addiction Response Fund**



**OTHER NOTES** In the fall of 2022, Hamilton County was awarded \$6M in five multi-year federal grants. The largest program being two grants totaling \$2.7M over five-years for Drug Court (SAMHSA and BJA) for increased access to substance use treatment and recovery support services provided through the Drug Treatment & Recovery Court and to decrease recidivism. Additionally, the Department was awarded a three-year OJJDP Grant for \$739,322 for prevention targeting at-risk youth within schools and three-year BJA Grant for \$900,000 for the EMS Program to increase access to MOUD within the Hamilton County Justice Center. And a \$1.6M BJA Grant for a co-responder deflection pilot (CORE) utilizing all six deflection pathways (self-referral, active outreach, intervention, prevention, post-overdose response and community based response) to connect individuals to needed services.

Prior year grants included: a \$400,000 Comprehensive Addiction and Recovery Act Grant in 2017 for QRT, a \$500,000 Comprehensive Opioid Abuse Site-Based Program grant in 2018 for a pilot program for Law Enforcement Assisted Diversion (LEAD) and a three-year \$1,000,000 Comprehensive Opioid, Stimulant and Substance Abuse Grant for expanded County-wide Quick Response Teams (QRT) in 2021, None of the 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 002-077 Probate Guardianship Special Projects Fund**

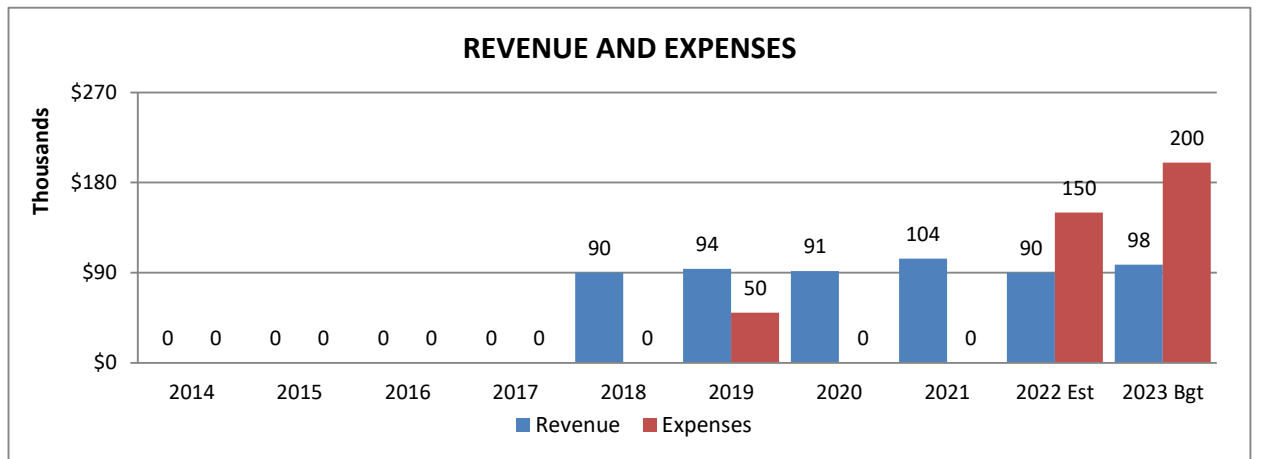
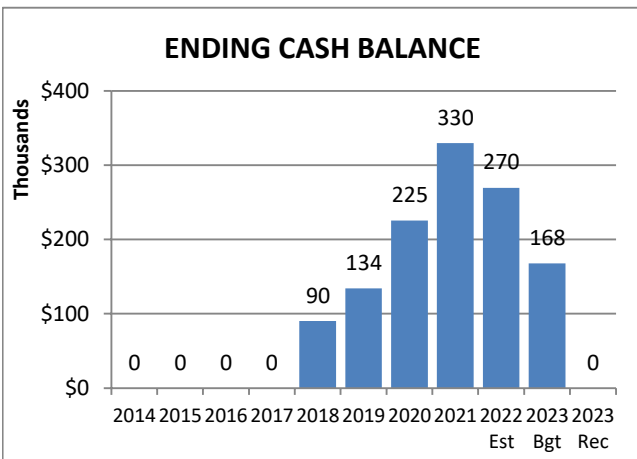
**Dept/s** Probate Court

**Sources** Court Fees

**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 special projects of the court, including, but not limited to, the acquisition of additional facilities or the rehabilitation of existing facilities, the acquisition equipment, the hiring and training of staff, community service programs, mediation or dispute resolution services, the employment of magistrates, the and education of judges, acting judges, and magistrates, and other related services.

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	-	-	-	-	90,050	93,910	91,480	104,090	90,000	98,000
<i>Service Fees</i>	-	-	-	-	90,050	93,910	91,480	104,090	90,000	98,000
<b>Expenses (by Category)</b>	-	-	-	-	-	50,000	-	-	150,000	200,000
<i>Other Expenditures</i>	-	-	-	-	-	-	-	-	150,000	200,000
<i>Operating Transfers</i>	-	-	-	-	-	50,000	-	-	-	-
<b>Expenses (by Area)</b>	<i>There is only one budgetary division in this fund.</i>									
<b>Ending Cash Balance</b>	-	-	-	-	90,050	133,960	225,440	329,530	269,530	167,530
<b>Employees</b>	-	-	-	-	-	-	-	-	-	-



**Fund 002-077 Probate Guardianship Special Projects Fund**

**BACKGROUND** 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.

**2023 BUDGET** The budget for 2023 will only be used if needed to cover unexpected costs of the Probate Court.

**PRIOR YEARS** 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. This fund was used in 2022 to cover the purchase of a new guardianship investigator vehicle and to cover the Courts Amazon cloud data storage costs. This fund was used for an IT expense only, because the Court used a large part of its Automation fund to cover the Costs of the Court's 5 year computer replacement during the year.

**Fund 002-078 OneOhio Fund**

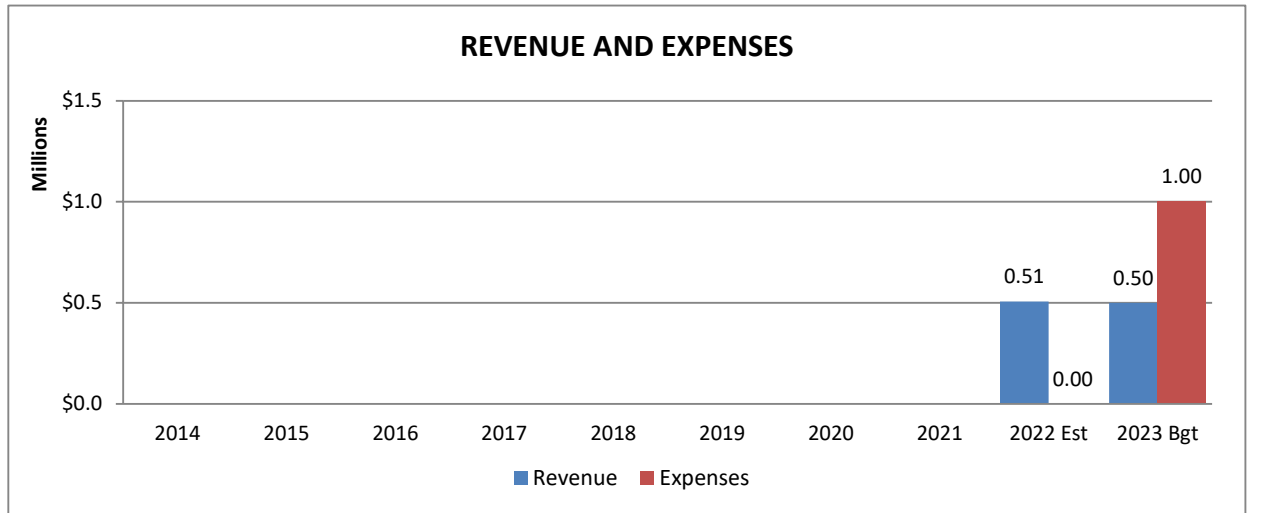
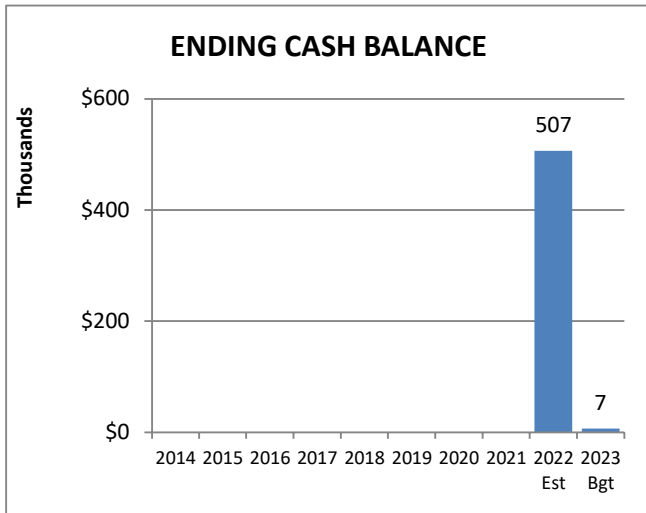
**Dept/s** Social/Justice Services

**Sources** This fund was created to segregate resources local jurisdiction resources from the OneOhio opiate settlement

**Uses** Primary use of funds is to address the impact of heroin and other addictive substances in Hamilton County focusing on abatement strategies within the OneOhio settlement

**ORC** Permission for the establishment of this fund was granted by the Auditor of State in 2022.

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>									<b>506,515</b>	<b>500,000</b>
<i>Intergovernmental</i>									506,515	500,000
<b>Expenses (by category)</b>									-	<b>1,000,000</b>
<i>Non-Personnel</i>									-	1,000,000
<b>Expenses (by area)</b>	<i>There is only one budgetary division in this fund.</i>									
<b>Ending Cash Balance</b>									<b>506,515</b>	<b>6,515</b>
<b>Employees</b>									-	-





**Fund 002-078 OneOhio Fund**

**BACKGROUND** The OneOhio Settlement splits funding into three categories: State Share (15%), Direct payments to Local Government (30%) and the OneOhio Foundation Board (55%) over the next 18 years. The Hamilton County direct allocation represents the Local Government portion of OneOhio funds and can be used at the discretion of the Hamilton County Commissioners. This funding is separate from the \$36 million under the authority of the OneOhio Region 2 Board. Hamilton County's direct allocation portion totals \$11,796,568.08.

**2023 BUDGET** The following services are being advanced for consideration in 2022-2023. The recommendations are all in line with the OneOhio funding guidelines: Treatment/Recovery Supports - \$300,000, Prevention - \$50,000, Early Intervention and Crisis Support, \$75,000, and Harm Reduction \$50,000. In addition, the Administration is anticipating potentially receiving another OneOhio payment during 2022, but the timing for the payment has not been confirmed.

**Fund 003-001 Children's Services Levy Fund**

**Dept/s** 12 Job and Family Services

**Sources** Voter approved county-wide 4.51 mill levy costs \$107.66 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.

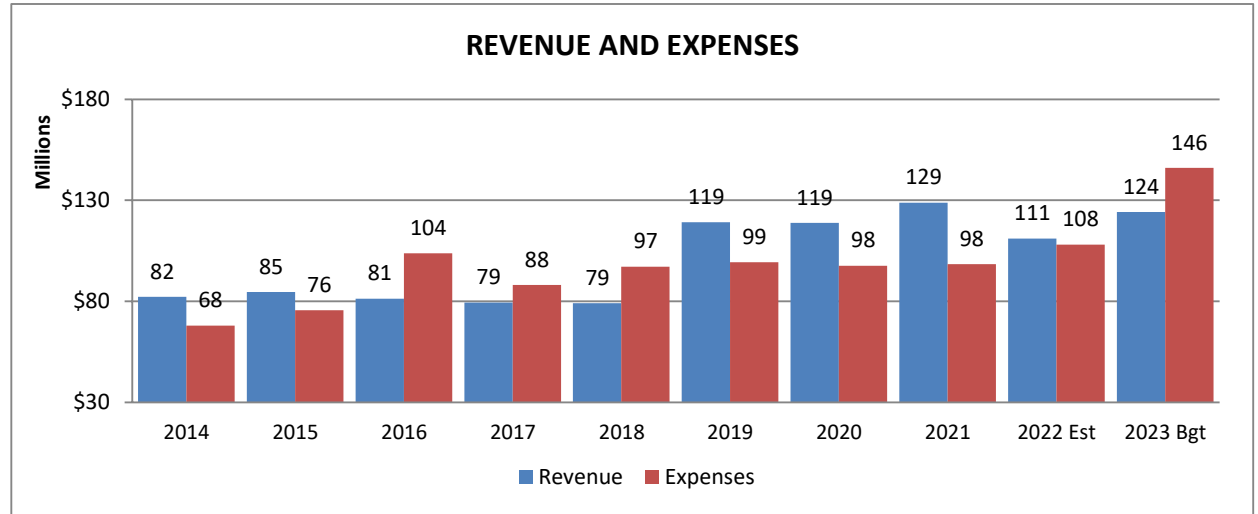
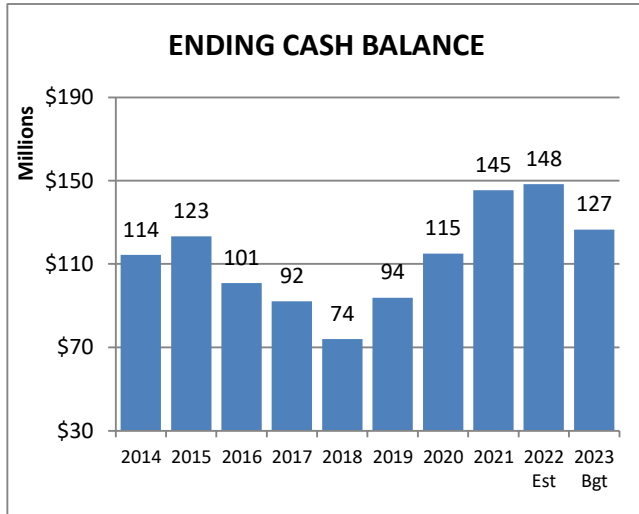
**ORC** 5705.24 County tax levy for support of children services

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>82,241,186</b>	<b>84,532,115</b>	<b>81,267,707</b>	<b>79,334,268</b>	<b>79,061,731</b>	<b>119,136,165</b>	<b>118,764,136</b>	<b>128,780,573</b>	<b>111,007,497</b>	<b>124,209,212</b>
<i>Children's Services Levy</i>	34,340,099	34,857,031	35,097,701	35,246,646	35,736,962	74,435,401	76,280,505	77,129,581	73,026,851	74,595,692
<i>Intergovernmental</i>	40,031,406	40,384,348	40,263,548	43,167,055	42,371,448	44,106,408	41,178,987	50,242,661	36,726,210	48,795,236
<i>Service Reimbursement</i>	7,143,072	8,267,389	5,031,548	-	-	36,646	261,310	274,866	685,370	668,302
<i>Other Revenue</i>	726,608	1,023,347	874,911	920,566	953,320	557,709	1,043,334	1,133,466	569,066	149,982
<b>Expenses (by category)</b>	<b>68,015,567</b>	<b>75,653,561</b>	<b>103,690,981</b>	<b>88,041,187</b>	<b>97,139,053</b>	<b>99,290,176</b>	<b>97,635,559</b>	<b>98,418,119</b>	<b>108,024,498</b>	<b>146,016,714</b>
<i>Non-Personnel</i>	68,015,567	73,532,852	103,247,321	87,133,984	96,483,288	98,642,298	96,537,085	97,723,479	107,056,672	144,360,386
<i>Transfers</i>	-	2,120,709	443,660	907,203	655,766	647,878	1,098,474	694,640	967,826	1,656,328
<b>Expenses (by area)</b>	<b>68,015,567</b>	<b>75,653,561</b>	<b>103,690,981</b>	<b>88,041,187</b>	<b>97,139,053</b>	<b>99,290,176</b>	<b>97,635,559</b>	<b>98,418,119</b>	<b>108,024,498</b>	<b>146,016,714</b>
<i>Children's Services</i>	64,501,767	71,813,350	101,301,141	85,606,400	92,508,124	95,354,917	97,388,491	98,418,119	108,024,498	140,398,412
<i>Intake</i>	3,513,800	3,840,211	2,389,840	2,434,787	4,630,930	3,935,259	247,068	-	-	5,618,302
<b>Ending Cash Balance</b>	<b>114,342,343</b>	<b>123,220,897</b>	<b>100,797,623</b>	<b>92,090,704</b>	<b>74,013,381</b>	<b>93,859,370</b>	<b>114,987,947</b>	<b>145,350,402</b>	<b>148,333,400</b>	<b>126,525,899</b>
<b>Employees</b>	-	-	-	-	-	-	-	-	-	-

**2023 BUDGET** JFS continues to utilize levy fund balance to increase services to youth. 2023 service enhancements and expansion to support the health and safety of children in the community include: \$3M in additional kinship supports (expanded access to stipends, childcare supports, and a kinship navigator program to link relative caregivers to community resources); \$3M in prevention and provider services (provider incentives to keep children in Hamilton County, short term crisis care, on-site nursing consultations with caseworkers to inform decisions); \$10M for Older youth supports (Office of Youth providing education, mentoring and employment services for older children in care, monthly stipends for emancipated youth aging out of care targeted youth homelessness programming and crisis care); \$150K for the creation of community listening sessions to include those with lived experience in program design; \$600K for workforce supports (technology supports for staff in the field and the use of a recruitment firm for hiring of key positions); \$500K for Office of Family Voice (family rights advocacy program). These programs are all aligned with the recommendations of the tax levy review consultant and committee for the levy.

Fund

## 003-001 Children's Services Levy Fund



**PRIOR YEARS** 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.

2019 was the final year of the Protect Ohio waiver grant provided by the state, and the first year of a secondary property tax levy that was consolidated with the original Children's Services levy in 2021 (with collections in 2022).

**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 \$98.13 for every \$100,000 in home value.

**Uses** The levy is approved "to provide community developmental disabilities programs."

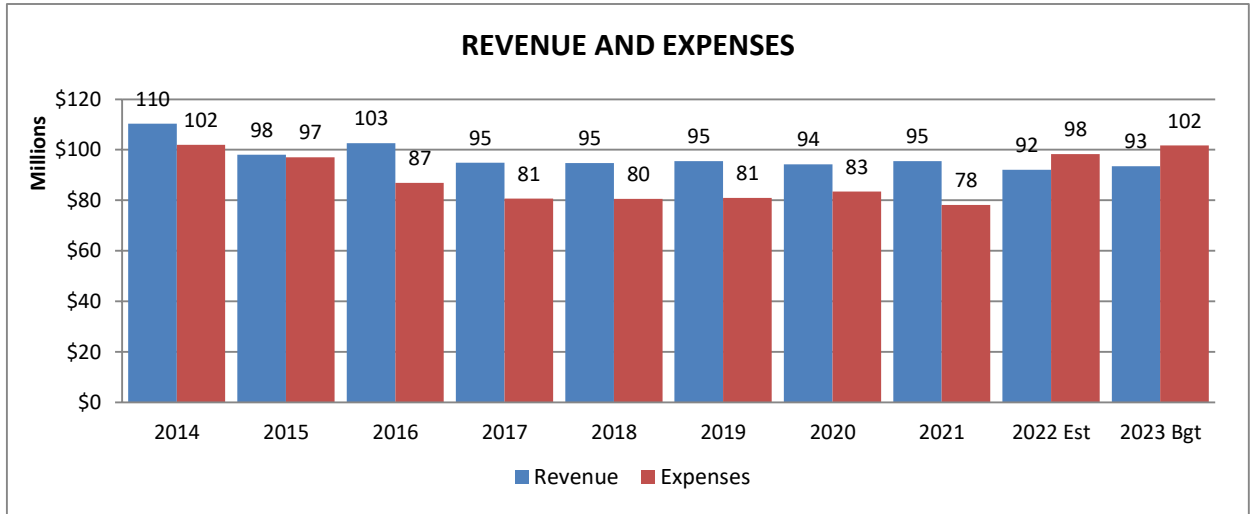
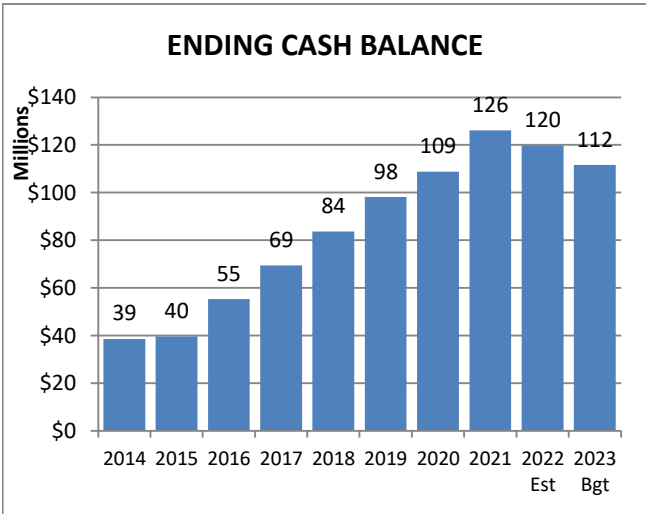
**ORC** Section 5705.19(L) Tax levy in excess of ten-mill limitation: for community developmental disabilities programs and services

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>110,287,973</b>	<b>97,932,415</b>	<b>102,558,406</b>	<b>94,761,419</b>	<b>94,682,023</b>	<b>95,466,444</b>	<b>94,130,596</b>	<b>95,402,296</b>	<b>92,027,683</b>	<b>93,449,463</b>
<i>Property Taxes</i>	64,703,534	64,979,773	65,298,481	65,551,398	66,449,463	66,562,527	68,210,557	68,945,814	69,916,970	68,638,812
<i>Service Fees/Rent</i>	-	470,623	542,551	569,981	415,839	537,717	339,595	345,381	443,920	544,500
<i>Intergovernmental</i>	35,662,424	32,131,383	36,079,018	28,520,309	26,912,120	27,974,823	25,278,162	24,084,871	17,301,777	21,561,151
<i>Misc Revenue</i>	7,013,661	177,873	140,986	119,731	904,601	185,661	302,282	2,026,230	4,365,016	2,705,000
<i>Transfers-In</i>	2,908,355	172,762	497,370	-	-	205,717	-	-	-	-
<b>Expenses (by category)</b>	<b>101,923,937</b>	<b>96,953,150</b>	<b>86,857,295</b>	<b>80,651,008</b>	<b>80,464,729</b>	<b>80,890,826</b>	<b>83,466,833</b>	<b>78,136,489</b>	<b>98,283,859</b>	<b>101,682,403</b>
<i>Personnel</i>	38,685,358	36,522,418	31,802,733	29,485,857	26,962,449	29,387,696	28,765,537	28,430,982	29,807,067	33,046,903
<i>Non-Personnel</i>	62,795,221	60,086,471	52,622,671	50,700,851	52,445,861	50,670,849	54,084,047	49,347,743	67,910,056	66,795,500
<i>Capital</i>	443,359	344,262	432,078	173,112	327,106	832,281	617,249	357,764	566,736	1,840,000
<i>Transfers</i>	-	-	1,999,814	291,187	729,313	-	-	-	-	-
<b>Expenses (by area)</b>	<i>There is only one budgetary division in this fund.</i>									
<b>Ending Cash Balance</b>	<b>38,560,764</b>	<b>39,540,029</b>	<b>55,241,140</b>	<b>69,351,551</b>	<b>83,568,845</b>	<b>98,144,463</b>	<b>108,808,225</b>	<b>126,074,032</b>	<b>119,817,857</b>	<b>111,584,917</b>
<b>Employees</b>	<b>608.67</b>	<b>589.67</b>	<b>568.17</b>	<b>505.60</b>	<b>376.20</b>	<b>380.00</b>	<b>383.00</b>	<b>365.92</b>	<b>368.26</b>	<b>374.93</b>

**BACKGROUND** 2023 is the fourth 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.

**2023 BUDGET** DDS 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. DDS has worked to assess all of the 2,500 people on the waiver waiting list to determine whether they have immediate needs. As expected, this process has and will continue to 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 these increased waivers will be a key component in the levy's mid-term review in early 2023. That said, DDS continues to navigate unique conditions and complexities as a result of the COVID-19 pandemic. Match payments for waiver services to support people with developmental disabilities represent 42% of the agency's budget, more than any other category.

Fund **003-002 Developmental Disabilities Services (DDS) Levy Fund**



**2023 BUDGET** *(continued)* Additionally, DDS has benefitted from enhanced federal reimbursement that is expected to end in 2023. DDS will continue to monitor enrollment, utilization, and funding changes, and will respond accordingly. Like other human service agencies, DDS is significantly impacted by a shortage of workers who provide direct care to the vulnerable population it serves. Necessary policy decisions to address this issue may be included in the upcoming state budget process in 2023 which will have a significant impact on DDS’ future budgets. A substantial rate increase has the potential to restrict tens of millions of dollars per year. DDS continues to find innovative ways to support providers, who employ these direct care workers, and has budgeted \$3 million to support these efforts.

**PRIOR YEARS** There have been major changes to the DDS service model in recent years. 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.

**Fund 003-003 Mental Health Levy**

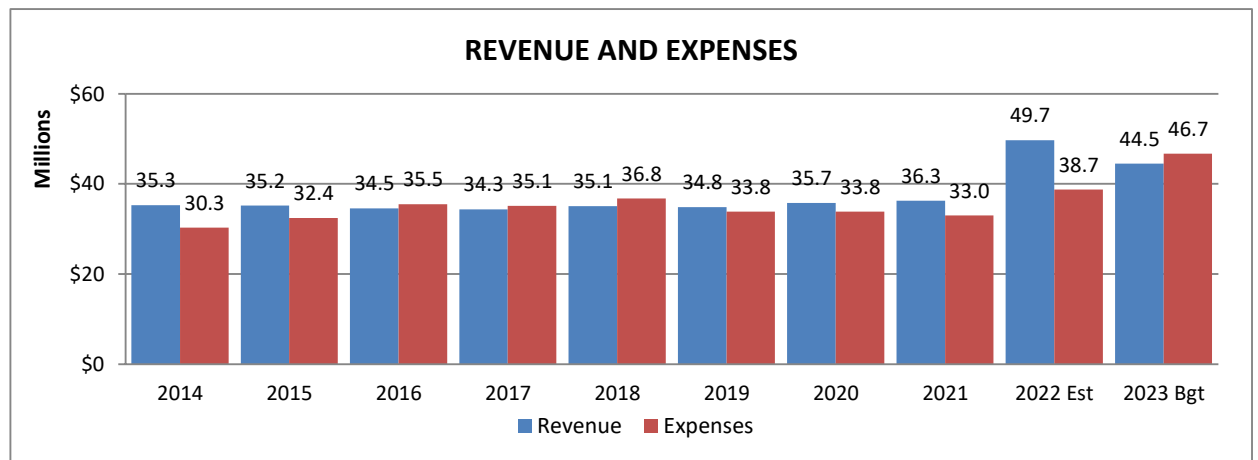
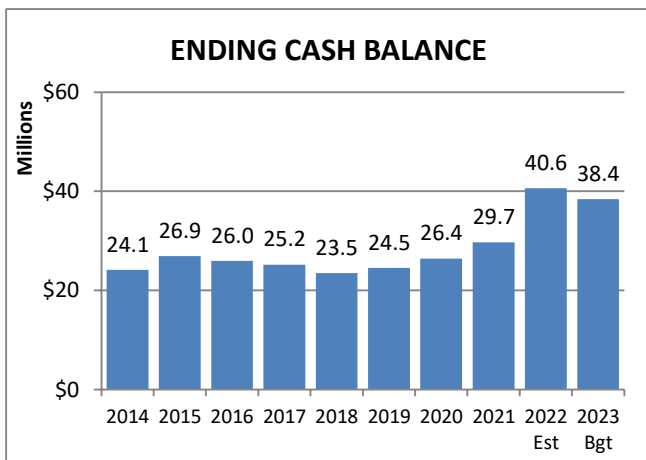
**Dept/s** Mental Health and Recovery Services

**Sources** Voter approved county-wide 3.37 mill levy. The levy costs cost \$54.23 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

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>35,268,744</b>	<b>35,179,789</b>	<b>34,534,821</b>	<b>34,339,385</b>	<b>35,076,610</b>	<b>34,840,816</b>	<b>35,729,315</b>	<b>36,257,704</b>	<b>49,668,820</b>	<b>44,482,956</b>
Property Taxes	30,488,111	30,898,102	31,110,102	31,257,877	31,710,169	31,786,023	32,650,226	33,114,830	33,636,456	41,201,223
Intergovernmental	4,780,633	4,281,687	3,424,718	3,081,483	3,058,044	3,054,613	3,066,624	3,009,096	3,003,422	3,281,733
Other Revenues	-	-	-	25	308,397	180	12,465	133,778	13,028,942	-
<b>Expenses (by Category)</b>	<b>30,294,523</b>	<b>32,412,139</b>	<b>35,460,735</b>	<b>35,109,528</b>	<b>36,762,847</b>	<b>33,827,652</b>	<b>33,827,652</b>	<b>33,008,003</b>	<b>38,726,373</b>	<b>46,683,100</b>
Personnel	1,156,366	1,434,279	1,535,221	1,770,043	1,812,052	1,899,079	1,899,079	1,921,971	1,940,513	2,184,246
Non-Personnel	29,138,157	30,977,860	33,925,514	33,098,799	34,871,476	31,928,573	31,928,573	31,086,033	36,785,860	41,498,855
Capital	-	-	-	240,687	79,319	-	-	-	-	3,000,000
<b>Expenses (by Area)</b>	<i>There is only one budgetary division in this fund.</i>									
<b>Ending Cash Balance</b>	<b>24,110,868</b>	<b>26,878,518</b>	<b>25,952,603</b>	<b>25,182,460</b>	<b>23,496,223</b>	<b>24,509,387</b>	<b>26,411,050</b>	<b>29,660,751</b>	<b>40,603,198</b>	<b>38,403,054</b>
<b>Employees</b>	<b>13.55</b>	<b>12.28</b>	<b>13.70</b>	<b>15.00</b>	<b>14.50</b>	<b>15.30</b>	<b>15.30</b>	<b>15.91</b>	<b>16.28</b>	<b>16.35</b>



**Fund 003-003 Mental Health Levy**

**BACKGROUND** 2023 is the first year of a new five-year levy cycle. The levy was reviewed in 2022 by the Tax Levy Review Committee. The recommendations from the TLRC are included in the 2023-2027 levy plan. The levy was approved with an increase in 2022.

**2023 BUDGET** The 2023 Budget includes increases in provider contract amounts for rate and payment increases and expansions of crisis services for mobile response and suicide prevention as well as expansions to housing supports, employment support and behavioral health workforce supports. Mental Health and Recovery Services budgets are still pending with their finance committee/board. The agency will revise figures and provide more programmatic detail at a later date.

**PRIOR YEARS** The Mental Health and Recovery Services Board continued to utilize fund balance to manage the levy's available resources prior to 2023. Levy funded positions have remained stable since 2013, when positions were moved into the fund when the state began to administer local Medicaid allocations. 2022 Revenues include proceeds from the sale of the former ADAS Building, this will be used for the purchase of new property likely in 2023.

**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. This levy also receives general fund subsidies and reimbursements for mental health services and for certain drug costs.

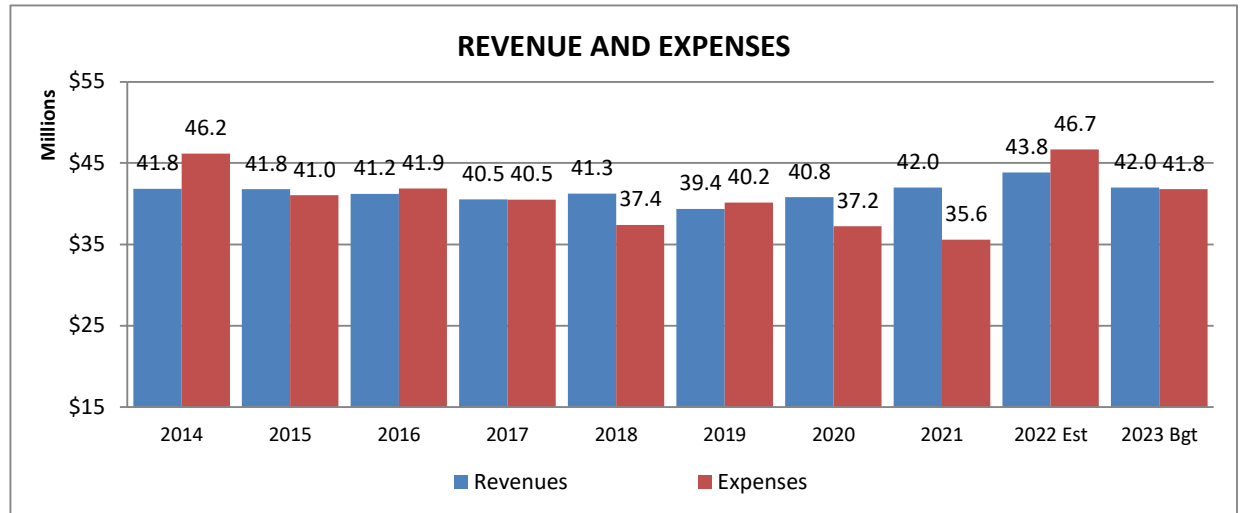
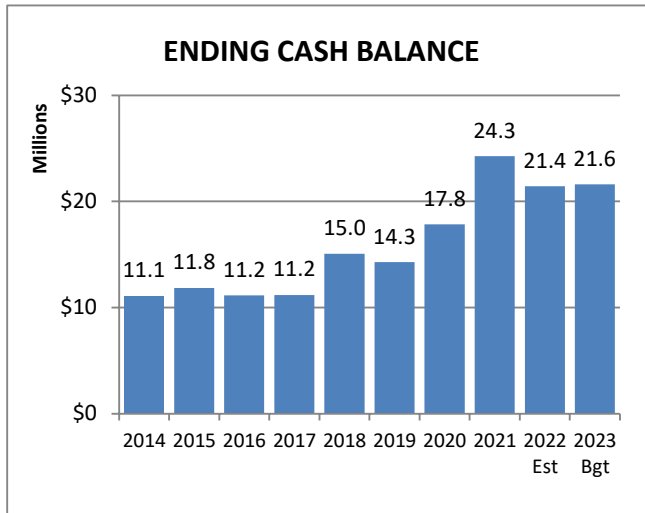
**Uses** The levy is approved for "health and hospitalization services, including University of Cincinnati Medical Center." In addition to supporting indigent medical care at University of Cincinnati Medical Center and Cincinnati Children's Hospital Medical Center, the levy provides for inmate medical costs at Sheriff facilities; recovery supports through the Mental Health and Recovery Services Board, Off the Streets and Court Clinic's Alternative Interventions 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.

**ORC** Section 5705.191 Levy in excess of ten-mill limitation -- political subdivisions other than schools

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>41,839,580</b>	<b>41,789,792</b>	<b>41,183,286</b>	<b>40,530,054</b>	<b>41,255,583</b>	<b>39,360,509</b>	<b>40,787,942</b>	<b>41,995,005</b>	<b>43,829,583</b>	<b>41,979,347</b>
<i>Property Taxes</i>	33,760,572	34,252,159	34,501,824	34,695,289	35,217,565	35,335,039	36,344,318	36,939,743	37,561,775	36,910,403
<i>Service Fees</i>	399,273	274,167	282,392	290,864	-	92,786	944,875	336,895	1,190,480	350,000
<i>Intergovernmental</i>	7,679,445	7,263,438	6,399,071	5,543,887	4,674,268	3,822,046	3,498,749	3,118,367	3,177,328	3,218,944
<i>Misc/Transfers</i>	289	29	-	15	1,363,750	110,638	-	1,600,000	1,900,000	1,500,000
<b>Expenses (by Category)</b>	<b>46,171,636</b>	<b>41,037,074</b>	<b>41,867,108</b>	<b>40,510,415</b>	<b>37,375,924</b>	<b>40,150,927</b>	<b>37,206,700</b>	<b>35,572,323</b>	<b>46,677,759</b>	<b>41,793,602</b>
<i>Personnel</i>	4,773,982	4,852,304	5,625,728	5,728,962	5,628,903	6,235,147	3,900,500	7,111,897	7,350,222	7,350,215
<i>Non-Personnel</i>	41,397,654	36,184,770	36,241,379	34,535,756	31,567,022	33,724,721	33,126,199	28,280,425	39,147,537	34,263,387
<i>Capital</i>	-	-	-	-	-	11,059	-	-	-	-
<i>Transfers</i>	-	-	-	245,696	180,000	180,000	180,000	180,000	180,000	180,000
<b>Expenses (by Area)</b>	<b>46,171,636</b>	<b>41,037,074</b>	<b>41,867,108</b>	<b>40,510,415</b>	<b>37,375,924</b>	<b>40,150,927</b>	<b>37,206,700</b>	<b>35,572,323</b>	<b>46,677,759</b>	<b>41,793,602</b>
<i>Community Health</i>	30,027,226	24,358,922	24,224,990	24,614,922	22,335,737	22,077,928	22,066,281	16,924,740	27,864,695	23,185,898
<i>Justice Ctr Medical</i>	12,557,041	12,150,938	12,544,911	12,152,616	12,247,265	14,294,748	11,672,154	15,092,611	15,952,501	15,745,437
<i>Recovery Services</i>	2,029,705	2,719,331	3,253,368	1,928,744	1,003,343	1,910,093	1,893,298	1,758,203	2,370,563	2,372,267
<i>Alt Interventions</i>	377,915	406,889	474,952	392,608	476,847	409,320	306,397	346,039	425,000	425,000
<i>Off the Streets</i>	-	60,653	61,201	68,799	57,902	56,069	75,132	61,707	65,000	65,000
<i>Juvenile Ct Medical</i>	1,179,749	1,283,700	1,247,772	1,352,697	1,254,831	1,402,770	1,193,437	1,389,023	-	-
<i>Office of Reentry</i>	-	56,641	59,913	30	-	-	-	-	-	-
<b>Ending Cash Balance</b>	<b>11,081,134</b>	<b>11,833,852</b>	<b>11,150,031</b>	<b>11,169,670</b>	<b>15,049,329</b>	<b>14,258,910</b>	<b>17,840,152</b>	<b>24,262,835</b>	<b>21,414,660</b>	<b>21,600,404</b>
<b>Employees</b>	<b>68.0</b>	<b>68.0</b>	<b>67.9</b>	<b>66.9</b>	<b>66.9</b>	<b>66.9</b>	<b>66.9</b>	<b>66.9</b>	<b>66.9</b>	<b>66.9</b>



Fund **003-004 Indigent Care Levy**



**BACKGROUND** 2023 is the first year of a new five-year levy cycle. The levy was reviewed in 2022 by the Tax Levy Review Committee. The recommendations from the TLRC are included in the 2023-2027 levy plan. The levy was approved without an increase in 2022.

**2023 BUDGET** The 2023 budget maintains funding for all programs within the levy. Small increases were recommended for charitable pharmacy, homeless health care, as well as tuberculosis control and the SAFE program both run through Public Health. Sheriff's inmate medical costs continue to increase above the levy plan. These costs include the inmate medical contract approved in 2022 (\$8.2M in 2023) as well as costs for 66 corrections officers assigned to medical related duties. The TLRC recommendation includes efforts to control for these costs within the levy by applying a cap of 38% of total levy expenditures each year. Expenditures above this amount will need to be supported by the continued general fund reimbursement.

**PRIOR YEARS** The levy has not been increased since 2001. Historically, levy revenues and expenses have 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 (reflected as transfers in the Revenues section above).

**Fund 003-005 CLEAR Levy**

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

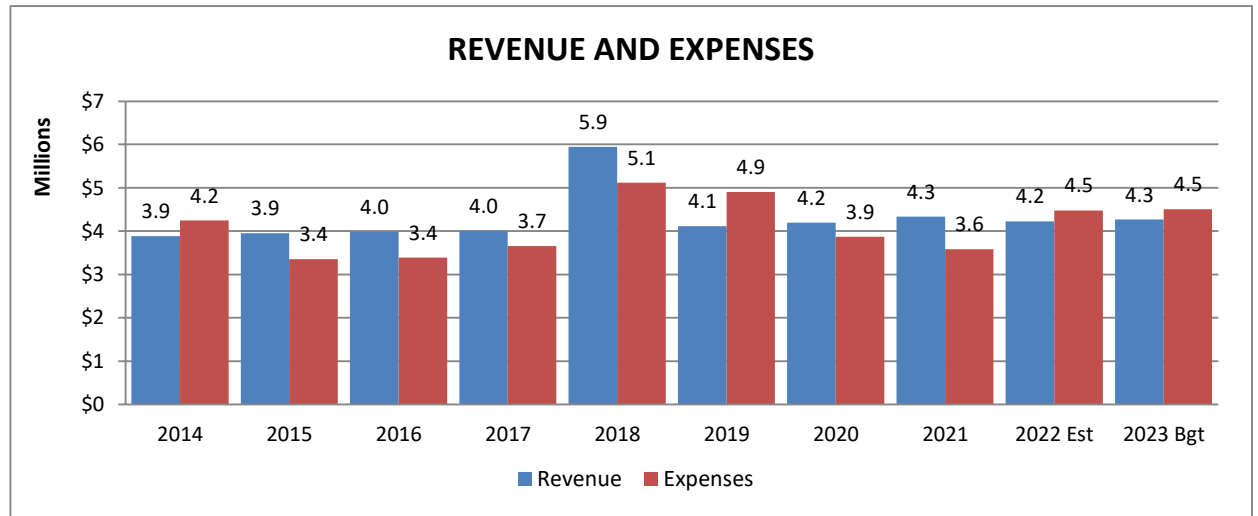
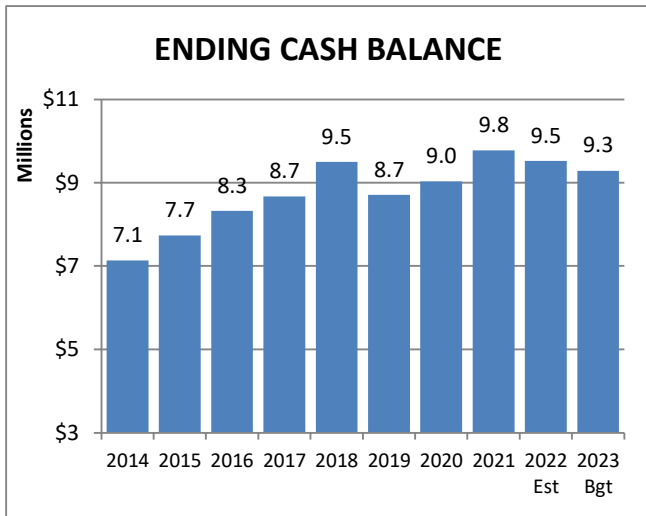
**Sources** Voter approved county-wide 0.54 mill levy. The levy costs \$4.14 for every \$100,000 in home value.

**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.

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>3,880,626</b>	<b>3,949,737</b>	<b>3,978,743</b>	<b>4,001,528</b>	<b>5,942,672</b>	<b>4,114,844</b>	<b>4,190,737</b>	<b>4,333,609</b>	<b>4,221,630</b>	<b>4,268,127</b>
Property Taxes	3,566,263	3,635,047	3,665,954	3,689,701	3,748,253	3,766,330	3,880,434	3,954,931	3,905,601	3,953,835
Intergovernmental	313,997	314,690	312,789	311,826	2,158,481	348,514	310,303	378,679	316,029	314,292
Miscellaneous	366	-	-	-	35,938	-	-	-	-	-
<b>Expenses (by category)</b>	<b>4,245,395</b>	<b>3,353,815</b>	<b>3,389,035</b>	<b>3,656,175</b>	<b>5,114,962</b>	<b>4,901,228</b>	<b>3,873,098</b>	<b>3,583,920</b>	<b>4,478,243</b>	<b>4,502,103</b>
Other Expenditures	4,245,395	3,353,815	3,389,035	3,583,332	3,261,804	3,361,512	3,839,401	3,421,314	4,478,243	4,502,103
Capital	-	-	-	72,843	1,853,158	1,539,717	33,697	162,606	-	-
<b>Expenses (by area)</b>	<i>There is only one budgetary division in this fund.</i>									
<b>Ending Cash Balance</b>	<b>7,137,426</b>	<b>7,733,348</b>	<b>8,323,056</b>	<b>8,668,408</b>	<b>9,496,119</b>	<b>8,709,735</b>	<b>9,027,373</b>	<b>9,777,062</b>	<b>9,520,449</b>	<b>9,286,473</b>

**Employees** CLEAR staff are employees of the City of Cincinnati.



**Fund 003-005 CLEAR Levy**

**BACKGROUND** The CLEAR Levy is a continuous levy. The City of Cincinnati is contracted as the operating agent for CLEAR. In 2008, the County provided \$1,575,000 from the CLEAR Tax Levy Fund as working capital for the City of Cincinnati Fund 457 (CLEAR), to be returned to the County if CLEAR is ever dissolved. The City of Cincinnati's Enterprise Technology Services division maintains working capital to ensure CLEAR has resources available on-hand.

**2023 BUDGET** The 2023 budget of \$4.5 million is a cautious estimate. Actual expenses in 2022 and 2023 are likely to perform below current levy revenue levels.

**PRIOR YEARS** 2018 and 2019 funds include the implementation of mobile data computers (MDCs ) in police vehicles and the municipal reimbursements of a portion of that cost. Beginning in 2020, expenses and revenues returned to similar levels in the 2013-2017 timeframe. The levy continues to receive reimbursements for new MDCs as jurisdictions add or replace units.

**OTHER NOTES** The CLEAR contract was renewed in 2022 with a two-year extension. Long-time CLEAR IT Manager, Peggy O'Neill, has announced her retirement effective as of February 2023. There is an ongoing active search for her replacement.

**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 \$33.97 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."

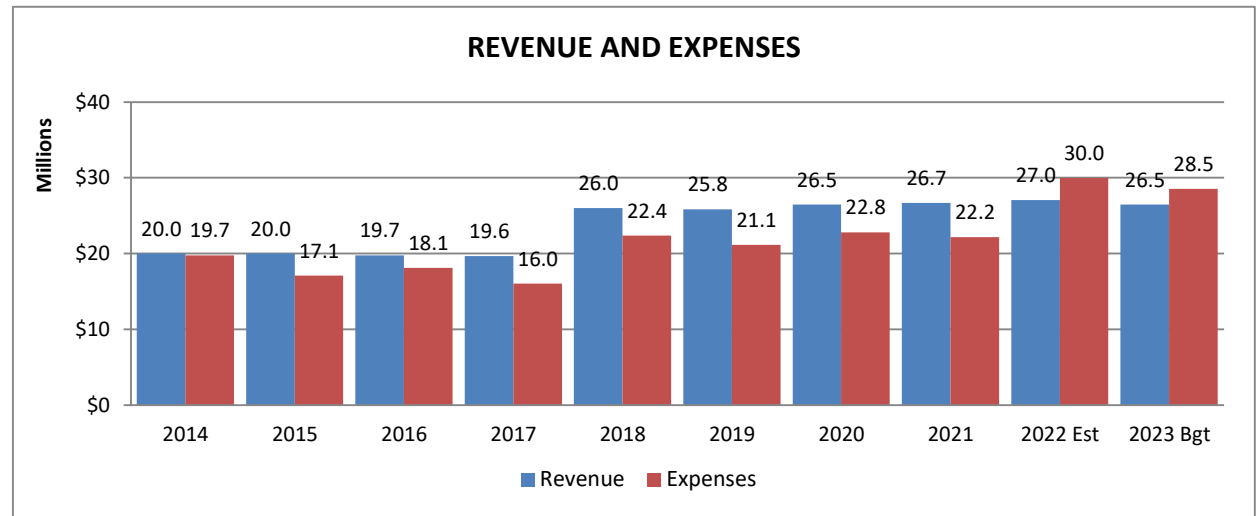
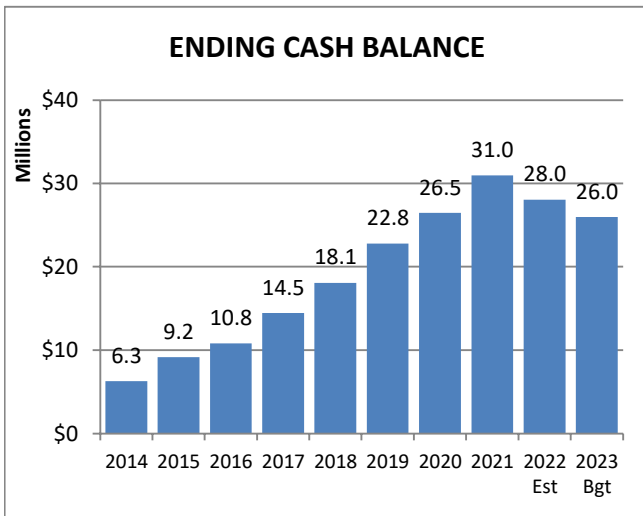
**ORC** Section 5705.19(Y) Section 5705.19(L) Tax levy in excess of ten-mill limitation: for providing or maintaining senior citizen services or facilities.

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>19,992,370</b>	<b>20,003,597</b>	<b>19,741,268</b>	<b>19,649,210</b>	<b>25,996,665</b>	<b>25,842,166</b>	<b>26,455,937</b>	<b>26,683,771</b>	<b>27,031,464</b>	<b>26,469,877</b>
<i>Property Taxes</i>	17,386,807	17,597,778	17,708,892	17,781,642	23,857,683	23,888,090	24,494,140	24,774,370	25,129,830	24,444,533
<i>Intergovernmental</i>	2,605,563	2,405,819	2,032,376	1,867,568	2,138,982	1,954,076	1,961,797	1,909,401	1,901,634	2,025,344
<b>Expenses (by Category)</b>	<b>19,744,520</b>	<b>17,095,145</b>	<b>18,087,277</b>	<b>16,019,612</b>	<b>22,371,297</b>	<b>21,149,606</b>	<b>22,773,814</b>	<b>22,168,776</b>	<b>29,977,711</b>	<b>28,513,950</b>
<i>Personnel</i>	8,503	8,770	8,988	12,141	12,510	13,250	13,154	13,828	20,897	25,201
<i>Non-Personnel</i>	19,736,017	17,086,375	18,078,289	16,007,470	22,358,787	21,136,356	22,760,660	22,154,948	29,956,814	28,488,749
<b>Expenses (by Area)</b>	<b>19,744,520</b>	<b>17,095,145</b>	<b>18,087,277</b>	<b>16,019,612</b>	<b>22,371,297</b>	<b>21,149,606</b>	<b>22,773,814</b>	<b>22,168,776</b>	<b>29,977,711</b>	<b>28,513,950</b>
<i>Council on Aging</i>	18,892,280	16,213,160	17,222,736	15,108,295	21,438,887	20,101,654	21,559,358	20,765,404	27,178,931	26,200,000
<i>Admin/Contracts</i>	310,755	305,004	295,436	337,045	348,013	558,848	677,564	847,785	2,141,594	1,663,950
<i>Adult Protect Svcs</i>	351,109	359,398	364,105	369,272	351,200	351,109	391,574	399,304	407,186	400,000
<i>Veterans Services</i>	190,376	217,583	205,000	205,000	233,197	137,995	145,318	156,283	250,000	250,000
<b>Ending Cash Balance</b>	<b>6,260,754</b>	<b>9,169,207</b>	<b>10,823,198</b>	<b>14,452,797</b>	<b>18,078,164</b>	<b>22,770,725</b>	<b>26,452,847</b>	<b>30,967,842</b>	<b>28,021,595</b>	<b>25,977,522</b>
<b>Employees</b>	<b>0.10</b>	<b>0.12</b>	<b>0.12</b>	<b>0.15</b>	<b>0.15</b>	<b>0.15</b>	<b>0.15</b>	<b>0.15</b>	<b>0.15</b>	<b>0.15</b>

**BACKGROUND** 2023 is the first year of a new five-year levy cycle. The levy was reviewed in 2022 by the Tax Levy Review Committee. The recommendations from the TLRC are included in the 2023-2027 levy plan. The levy was approved without an increase in 2022. The majority of services within the levy are provided through a contract with the Southwest Ohio Council on Aging.

**2023 BUDGET** The 2023 budget maintains funding for programs within the levy in line with the TLRC Recommendations. The senior utility and home modification program piloted in 2022 has been extended as a levy program for the five year cycle.

Fund **003-006 Senior Services Levy**



**PRIOR YEARS** The levy was approved with an increase in 2017. This increase (and the use of levy reserves) has been used to assist the Council on Aging with continuing to effectively manage the levy's available resources without removing individuals from program services. The 2017 levy cycle introduced support for senior patient navigation services, senior homeless respite care, and a senior care-for-caregivers 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.

**Fund 003-008 Cincinnati Zoo Levy**

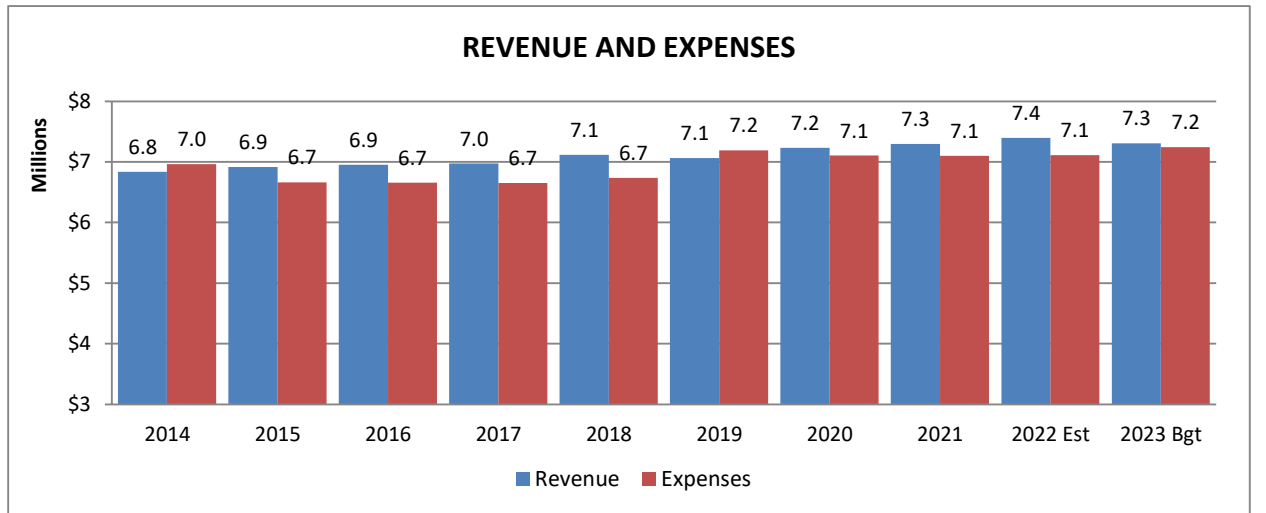
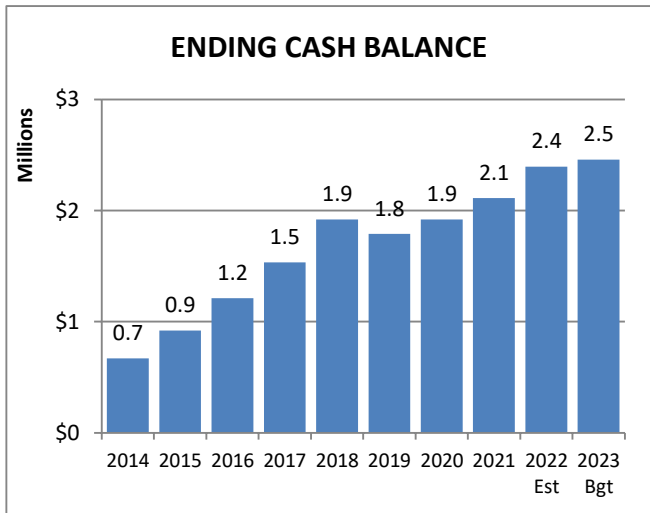
**Dept/s** Cincinnati Zoo and Botanical Gardens

**Sources** Voter approved county-wide 0.46 mill levy. The levy costs the owner of a \$100,000 home \$8.79.

**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.

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>6,832,084</b>	<b>6,912,160</b>	<b>6,948,685</b>	<b>6,971,905</b>	<b>7,116,815</b>	<b>7,061,076</b>	<b>7,229,501</b>	<b>7,295,892</b>	<b>7,391,723</b>	<b>7,303,107</b>
Property Taxes	6,164,415	6,244,501	6,284,993	6,310,407	6,397,742	6,405,968	6,571,179	6,649,916	6,746,985	6,636,118
Intergovernmental	667,669	667,660	663,692	661,499	719,073	655,108	658,323	645,976	644,739	666,989
<b>Expenses (by Category)</b>	<b>6,962,778</b>	<b>6,659,998</b>	<b>6,657,228</b>	<b>6,650,205</b>	<b>6,732,081</b>	<b>7,189,960</b>	<b>7,101,768</b>	<b>7,100,950</b>	<b>7,109,622</b>	<b>7,241,099</b>
Personnel	4,252	3,654	3,745	4,047	4,170	4,417	4,385	4,609	6,966	9,170
Non-Personnel	6,958,527	6,656,343	6,653,483	6,646,158	6,727,911	7,185,543	7,097,383	7,096,341	7,102,656	7,231,929
<b>Expenses (by Area)</b>	<i>There is only one budgetary division in this fund.</i>									
<b>Ending Cash Balance</b>	<b>668,399</b>	<b>920,562</b>	<b>1,212,019</b>	<b>1,533,719</b>	<b>1,918,453</b>	<b>1,789,570</b>	<b>1,917,303</b>	<b>2,112,245</b>	<b>2,394,347</b>	<b>2,456,355</b>
<b>Employees</b>	<b>0.05</b>	<b>0.05</b>	<b>0.05</b>	<b>0.05</b>	<b>0.05</b>	<b>0.05</b>	<b>0.05</b>	<b>0.05</b>	<b>0.05</b>	<b>0.05</b>



Fund **003-008 Cincinnati Zoo Levy**

**BACKGROUND** 2023 is the fifth and final year of the five-year levy cycle. The levy was approved without an increase in May 2018.

**2023 BUDGET** The 2023 budget maintains funding per the levy plan with levy expenditures tracking closely to revenues, with a small fund balance. The Tax Levy Review Committee will review the levy in 2023 levy for the November 2023 ballot.

**PRIOR YEARS** 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 003-010 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.

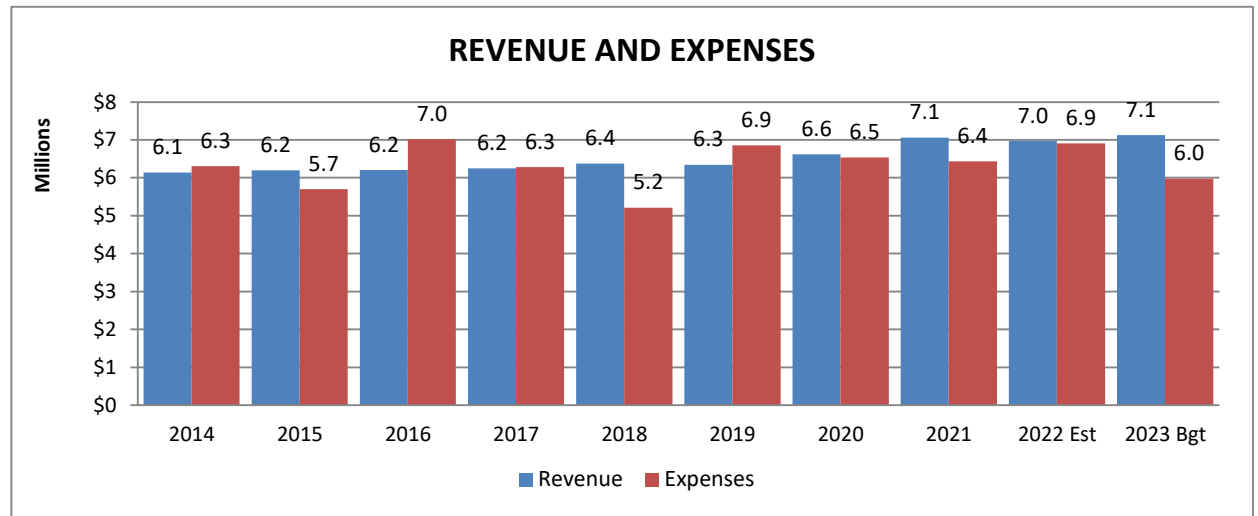
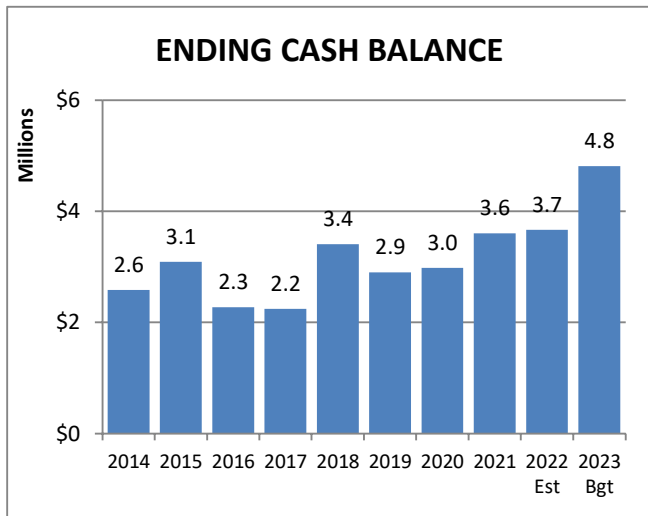
**Uses** The levy is approved for "providing funds for family services and treatment programs, including those currently provided by Talbert House. " Programs supported by the levy include jail-based treatment programs, Veterans Court, Prevention First, and the County Department of Reentry.

**ORC** Section 5705.191 Levy in excess of ten-mill limitation - political subdivisions other than schools

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>6,135,806</b>	<b>6,197,074</b>	<b>6,200,123</b>	<b>6,248,158</b>	<b>6,375,066</b>	<b>6,342,074</b>	<b>6,612,918</b>	<b>7,056,920</b>	<b>6,968,585</b>	<b>7,123,822</b>
<i>Property Taxes</i>	5,494,190	5,517,628	5,544,517	5,560,042	5,636,097	5,646,360	5,784,957	5,845,961	5,927,736	5,816,951
<i>Intergovernmental</i>	641,616	642,917	638,939	635,996	631,112	629,864	632,961	621,095	619,850	641,371
<i>Misc/Transfers</i>	-	36,529	16,667	52,120	107,857	65,851	195,000	589,864	421,000	665,500
<b>Expenses (by Category)</b>	<b>6,302,521</b>	<b>5,694,413</b>	<b>7,014,197</b>	<b>6,277,662</b>	<b>5,210,446</b>	<b>6,850,547</b>	<b>6,534,221</b>	<b>6,431,922</b>	<b>6,907,307</b>	<b>5,978,524</b>
<i>Personnel</i>	1,162,266	1,254,304	1,222,229	1,385,843	1,356,932	1,690,395	1,392,380	1,783,479	1,951,520	2,086,074
<i>Non-Personnel</i>	5,140,255	4,440,109	5,791,968	4,379,993	3,853,514	5,160,152	5,141,841	4,648,444	4,955,787	3,892,450
<i>Transfers</i>	-	-	-	511,826	-	-	-	-	-	-
<b>Expenses (by Area)</b>	<b>6,302,521</b>	<b>5,694,413</b>	<b>7,014,197</b>	<b>6,277,662</b>	<b>5,210,446</b>	<b>6,850,547</b>	<b>6,534,221</b>	<b>6,431,922</b>	<b>6,907,307</b>	<b>5,978,524</b>
<i>Jail-Based Treatment</i>	4,757,981	4,029,546	5,395,977	4,015,150	3,439,569	4,613,584	4,704,487	4,223,446	4,456,604	3,505,548
<i>Sheriff Personnel</i>	730,277	751,642	784,763	845,034	774,842	1,016,306	675,507	1,075,045	1,161,344	1,137,291
<i>Office of Reentry</i>	-	188,571	175,947	316,102	310,281	409,102	432,904	511,617	604,007	715,984
<i>Municipal Ct Evaluations</i>	418,758	385,791	384,913	367,538	403,552	410,805	275,289	355,896	373,266	381,501
<i>Administration</i>	211,839	130,454	91,703	587,095	86,034	180,240	297,657	88,206	98,362	102,185
<i>Veterans Court</i>	71,629	126,067	131,806	86,735	137,524	162,283	107,827	122,618	163,724	86,015
<i>Prevention First!</i>	53,161	72,534	49,087	60,008	58,645	58,225	40,550	55,095	50,000	50,000
<i>Off The Streets</i>	58,877	9,807	-	-	-	-	-	-	-	-
<b>Ending Cash Balance</b>	<b>2,584,443</b>	<b>3,087,105</b>	<b>2,273,030</b>	<b>2,243,526</b>	<b>3,408,147</b>	<b>2,899,674</b>	<b>2,978,371</b>	<b>3,603,368</b>	<b>3,664,646</b>	<b>4,809,944</b>
<b>Employees</b>	<b>17.67</b>	<b>17.67</b>	<b>18.75</b>	<b>19.13</b>	<b>19.11</b>	<b>19.10</b>	<b>19.40</b>	<b>21.94</b>	<b>21.93</b>	<b>22.45</b>



Fund **003-010 Family Services and Treatment Levy**



**BACKGROUND** 2023 is the fourth year of the five-year levy cycle. The levy was approved without an increase in 2019. The levy has not been increased since it was first put on the ballot in 2009. It provides treatment programs that were formerly a part of the Drake Levy (which ended in 2009).

**2023 BUDGET** The 2023 Budget continues funding for nearly all programs within the levy, with the exception of the Woodburn treatment facility which was closed during the levy period. The Tax Levy Review Committee will be conducting a mid-point review of the levy in 2023 with a strong focus on developing recommendations on jail based treatment services going forward. In addition to property taxes, the 2023 budget includes a general subsidy to support reentry services (\$165,500).

**PRIOR YEARS** To balance needed services with available revenues, funding for most levy programs were reduced for the 2020-2024 levy cycle. 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 expenses 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.

**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 fee 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 Hamilton and Warren counties that meet the State and Federal requirements.

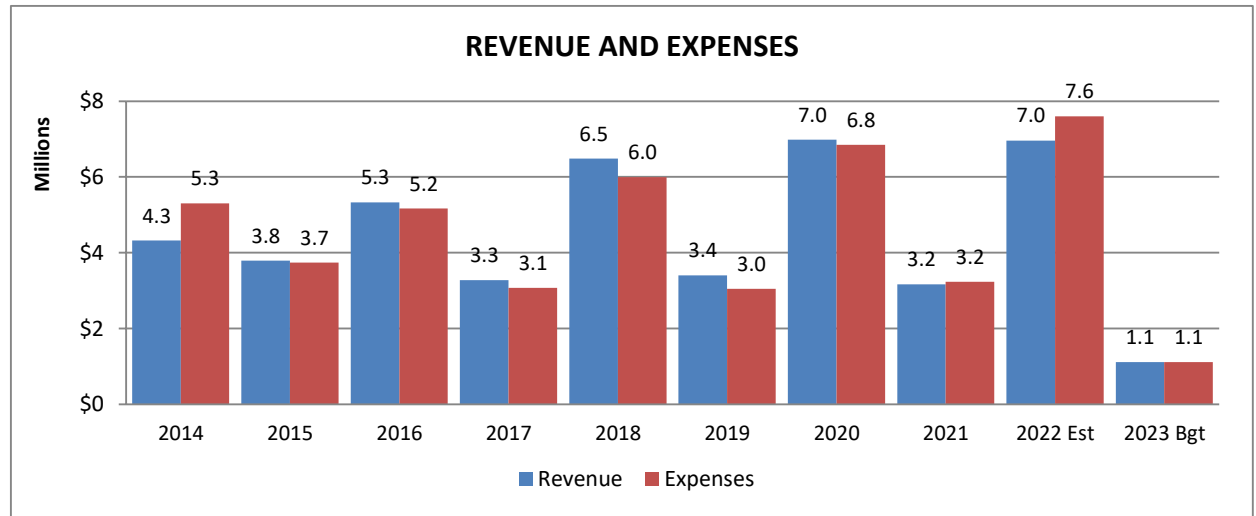
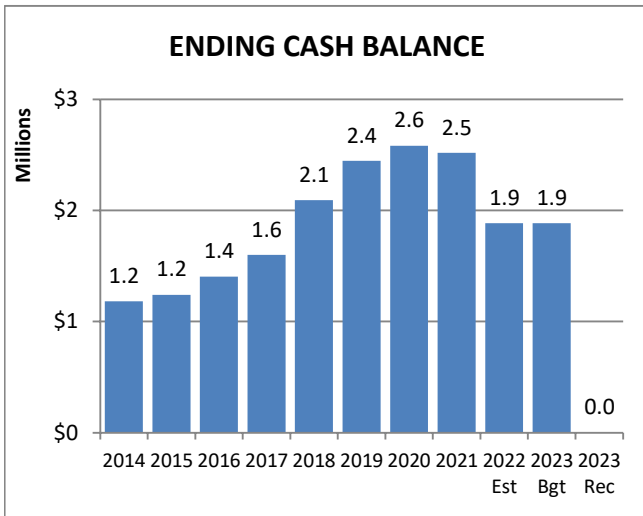
**ORC** 3704.112 Local air pollution control authority - powers and duties; 3704.111 Delegation agreement with local authority.

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>4,321,707</b>	<b>3,792,201</b>	<b>5,325,148</b>	<b>3,272,483</b>	<b>6,482,440</b>	<b>3,399,786</b>	<b>6,981,338</b>	<b>3,164,569</b>	<b>6,958,051</b>	<b>1,116,295</b>
<i>Federal Grants</i>	586,374	892,478	791,233	886,833	842,403	861,966	979,357	723,656	1,011,123	754,289
<i>State Grants</i>	1,350,308	1,932,590	1,939,678	1,819,574	1,949,240	1,946,803	1,869,379	1,831,666	1,636,110	250
<i>Other Revenue</i>	2,385,025	967,133	2,594,238	566,075	3,690,797	591,016	4,132,602	609,247	4,310,819	361,756
<b>Expenses (by category)</b>	<b>5,300,573</b>	<b>3,734,822</b>	<b>5,162,546</b>	<b>3,075,584</b>	<b>5,990,857</b>	<b>3,046,171</b>	<b>6,844,621</b>	<b>3,230,279</b>	<b>7,591,509</b>	<b>1,116,295</b>
<i>Personnel</i>	2,619,643	2,668,663	2,461,532	2,406,820	2,398,877	2,346,055	2,431,242	2,488,232	2,660,528	680,245
<i>Non-Personnel</i>	2,559,227	989,491	2,579,679	601,546	3,478,340	480,469	4,070,501	507,431	4,706,197	314,550
<i>Capital</i>	121,702	76,668	121,336	67,219	113,640	219,647	342,879	234,617	224,785	121,500
<b>Expenses (by area)</b>	<b>5,300,573</b>	<b>3,734,822</b>	<b>5,162,546</b>	<b>3,075,584</b>	<b>5,990,857</b>	<b>3,046,171</b>	<b>6,844,621</b>	<b>3,230,279</b>	<b>7,591,509</b>	<b>1,116,295</b>
<i>Air Quality Mgmt</i>	4,972,765	3,049,153	4,776,040	2,725,250	5,073,307	2,669,856	6,382,907	2,874,015	6,955,259	250
<i>Other Grants</i>	327,808	685,669	386,507	350,334	917,550	376,315	461,714	356,264	636,250	1,116,045
<b>Ending Cash Balance</b>	<b>1,183,105</b>	<b>1,240,484</b>	<b>1,403,085</b>	<b>1,599,984</b>	<b>2,091,567</b>	<b>2,445,181</b>	<b>2,581,897</b>	<b>2,516,188</b>	<b>1,882,730</b>	<b>1,882,730</b>
<b>Employees</b>	<b>41.74</b>	<b>41.30</b>	<b>39.09</b>	<b>38.80</b>	<b>33.84</b>	<b>33.81</b>	<b>34.41</b>	<b>34.55</b>	<b>35.75</b>	<b>35.80</b>

**BACKGROUND** As a way of enforcing US and 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.

**2023 BUDGET** The 2023 budget includes no substantial programmatic changes. \$50K is included in the budget to continue the MowGREENER Rebate Program, \$30K to encourage purchase an electric vehicles, and \$21K for EV charging infrastructure. Additional funding was secured for a photochemical assessment monitoring system, which will generate \$75K each year from US EPA.

Fund **700-001 Southwest Ohio Air Quality Agency**



**PRIOR YEARS** Overall, Air Quality Management's revenues are consistent over this 10-year period and primarily consist of Air Quality grants, and Particulate Matter (PM2.5) grants. 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 900-002 Unvoted General Obligation Debt**

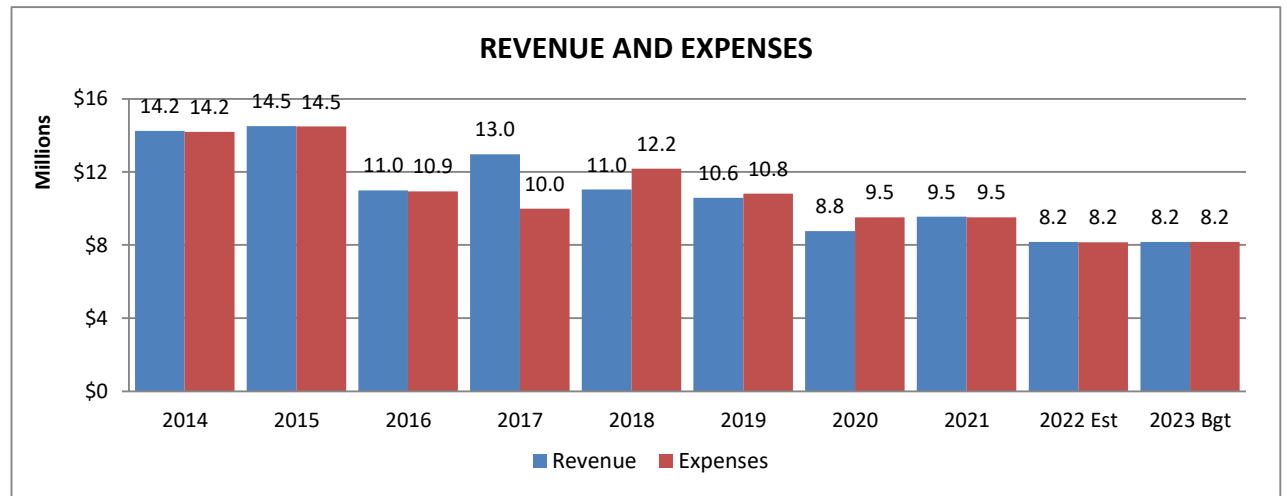
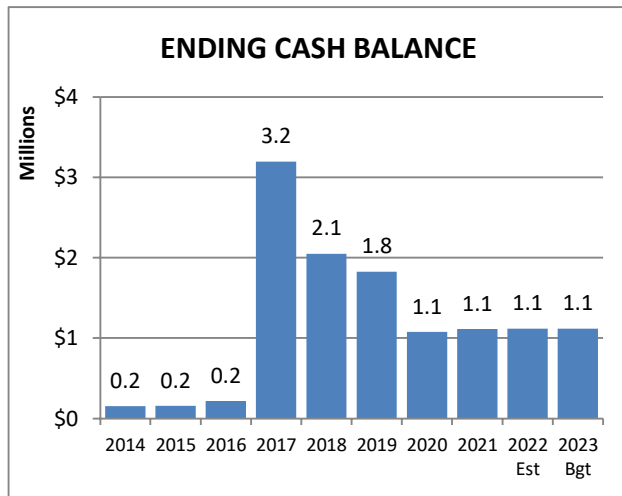
**Dept/s** Debt Service

**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.

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>14,243,718</b>	<b>14,493,058</b>	<b>10,989,045</b>	<b>12,960,226</b>	<b>11,026,952</b>	<b>10,586,919</b>	<b>8,759,104</b>	<b>9,547,482</b>	<b>8,154,503</b>	<b>8,156,800</b>
Transfers - In	12,875,469	11,278,230	9,663,666	10,293,431	9,333,900	9,169,230	7,498,510	8,249,786	5,734,132	5,707,000
Sales Tax	760,859	755,154	757,216	747,755	1,105,709	1,167,830	1,045,080	1,047,580	2,145,000	2,145,600
JFS Leases	-	276,619	276,619	276,619	303,813	180,912	180,912	180,912	205,371	234,200
Intergovernmental	297,472	294,743	291,544	284,036	283,530	68,947	34,602	69,204	70,000	70,000
Misc Revenue	309,919	1,888,313	1	1,358,386	-	-	-	-	-	-
<b>Expenses (by Category)</b>	<b>14,192,376</b>	<b>14,490,086</b>	<b>10,929,290</b>	<b>9,982,705</b>	<b>12,172,204</b>	<b>10,810,901</b>	<b>9,506,890</b>	<b>9,513,701</b>	<b>8,150,000</b>	<b>8,156,200</b>
Debt Service	14,192,376	14,490,086	10,929,290	9,982,705	12,172,204	10,810,901	9,506,890	9,513,701	8,150,000	8,156,200
<b>Expenses (by Area)</b>	<i>There is only one budgetary division in this fund.</i>									
<b>Ending Cash Balance</b>	<b>155,119</b>	<b>158,091</b>	<b>217,846</b>	<b>3,195,367</b>	<b>2,050,115</b>	<b>1,826,134</b>	<b>1,078,348</b>	<b>1,112,129</b>	<b>1,116,633</b>	<b>1,117,233</b>
<b>Employees</b>	-	-	-	-	-	-	-	-	-	-



**Fund 900-002 Unvoted General Obligation Debt**

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

**2023 BUDGET** The 2023 budget assumes general fund debt expenses of \$6.40 million -- including a new issuance for energy efficiency projects currently underway in County Facilities. This debt may not be issued in 2023, depending on our cash position and debt market conditions. 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).

**Fund 900-003 Special Assessment Debt Service**

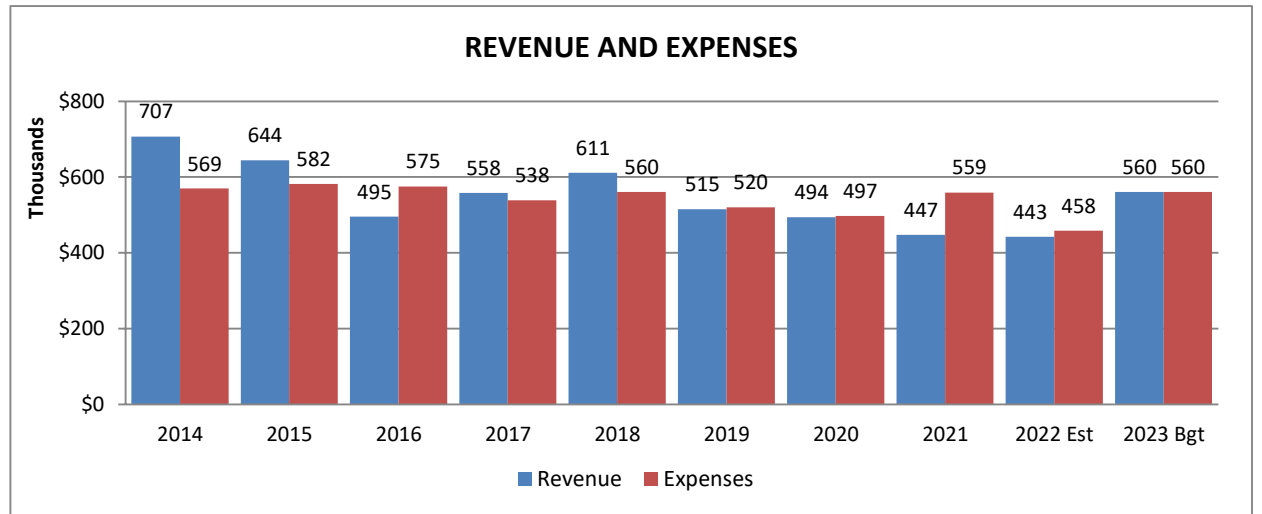
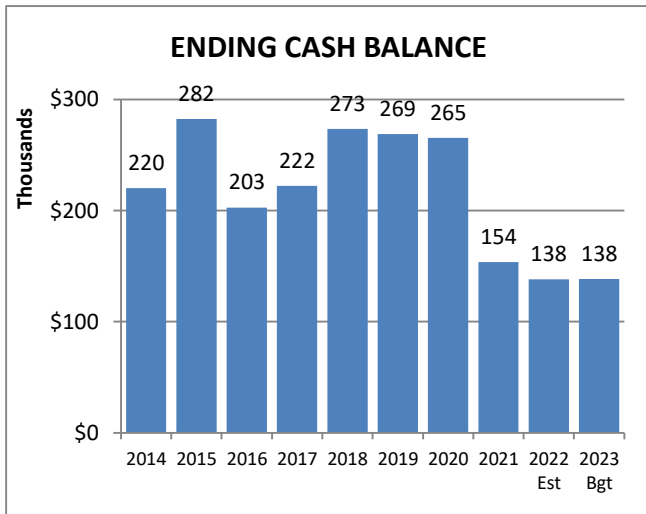
**Dept/s** Debt Service

**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.

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>706,796</b>	<b>643,809</b>	<b>495,321</b>	<b>557,935</b>	<b>611,314</b>	<b>514,969</b>	<b>493,697</b>	<b>447,412</b>	<b>442,610</b>	<b>560,200</b>
Property Assessments	570,951	586,981	437,555	500,225	551,632	497,706	479,329	436,961	428,060	529,900
Water Deferrals	135,845	56,827	57,766	57,709	59,683	17,264	14,369	10,451	14,550	30,300
<b>Expenses (by Category)</b>	<b>569,294</b>	<b>581,509</b>	<b>575,083</b>	<b>538,446</b>	<b>559,966</b>	<b>519,571</b>	<b>497,331</b>	<b>559,070</b>	<b>458,000</b>	<b>560,100</b>
Debt Service	569,294	581,509	575,083	538,446	559,966	519,571	497,331	459,070	458,000	560,100
Transfers	-	-	-	-	-	-	-	100,000	-	-
<b>Expenses (by Area)</b>	<i>There is only one budgetary division in this fund.</i>									
<b>Ending Cash Balance</b>	<b>220,023</b>	<b>282,323</b>	<b>202,561</b>	<b>222,049</b>	<b>273,397</b>	<b>268,795</b>	<b>265,161</b>	<b>153,504</b>	<b>138,114</b>	<b>138,214</b>
<b>Employees</b>	-	-	-	-	-	-	-	-	-	-



**Fund 900-003 Special Assessment Debt Service**

**BACKGROUND** 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 deferments from the Water Rotary Fund) should be roughly equal to the annual debt service.

**2023 BUDGET** The 2023 budget increases somewhat because the 2022 special assessment debt issue was higher than usual. The 2022 sewer issuance was \$1.37 million. A typical year is a few hundred thousand dollars. (There was no issuance in 2020, and the 2021 was very low, so the 2022 issue reflects accumulated projects.)

**PRIOR YEARS** 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 accumulated 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 permissible 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 921-009 Special Assessment Debt Issuance**

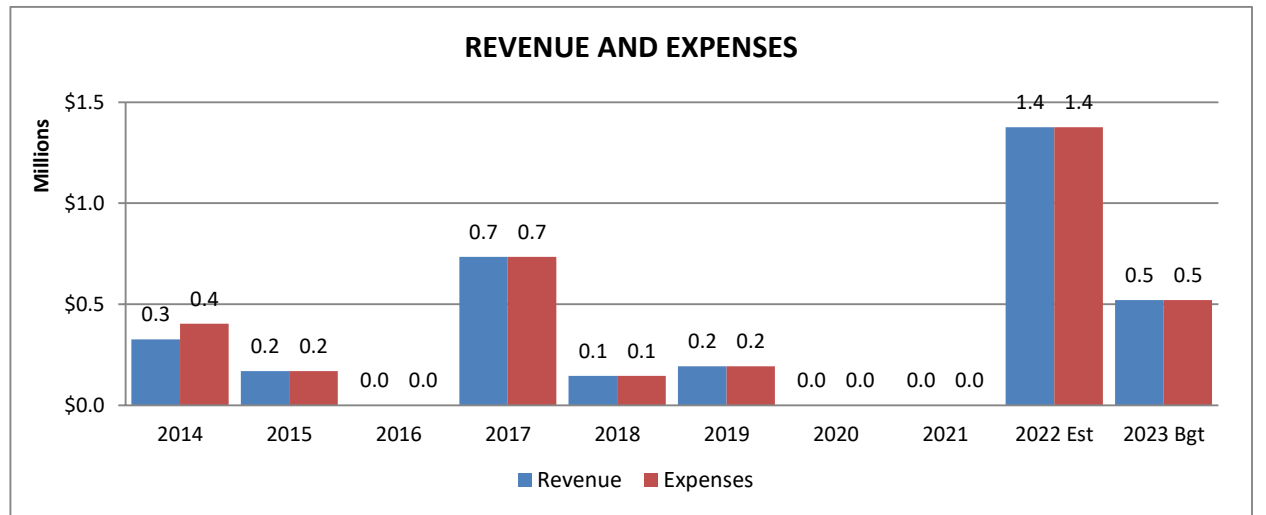
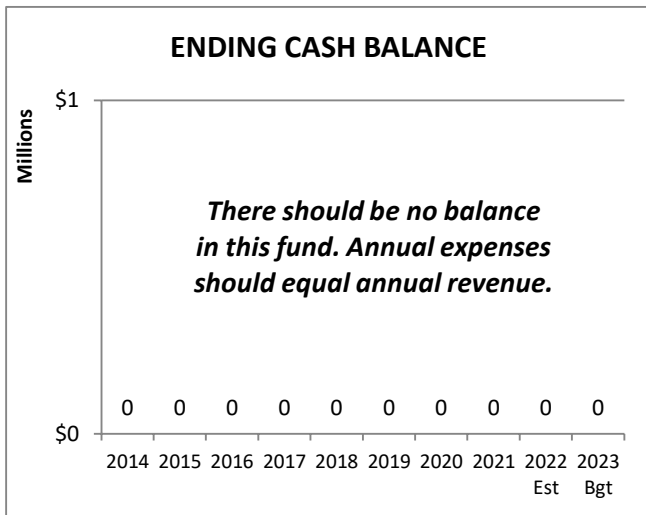
**Dept/s** Debt Service

**Sources** Sale of bonds

**Uses** Special assessment sewer and water projects and debt issuance costs

**ORC** 133.30 Sale of securities.

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>326,000</b>	<b>169,100</b>	-	<b>734,000</b>	<b>145,000</b>	<b>193,000</b>	-	-	<b>1,374,650</b>	<b>520,000</b>
<i>Bond Proceeds</i>	326,000	169,100	-	734,000	145,000	193,000	-	-	1,374,650	520,000
<b>Expenses (by Category)</b>	<b>403,286</b>	<b>169,100</b>	-	<b>734,000</b>	<b>145,000</b>	<b>193,000</b>	-	-	<b>1,374,650</b>	<b>520,000</b>
<i>Project Reimbursements</i>	324,000	168,000	-	732,000	142,600	190,471	-	-	1,370,400	500,000
<i>Cost of Debt Issue</i>	79,286	1,100	-	2,000	2,400	2,529	-	-	4,250	20,000
<b>Expenses (by Area)</b>	<i>There is only one budgetary division in this fund.</i>									
<b>Ending Cash Balance</b>	-	-	-	-	-	-	-	-	-	-
<b>Employees</b>	-	-	-	-	-	-	-	-	-	-





**Fund 921-009 Special Assessment Debt Issuance**

**BACKGROUND** 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.)

**2023 BUDGET** This fund is typically budgeted for a \$500,000 debt issuance, which is usually sufficient for MSD's assessment projects. In 2022 we did supplemental appropriations mid-year to allow for a larger issuance.

**PRIOR YEARS** 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 Administration 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 931-003 Workers' Compensation Reserve**

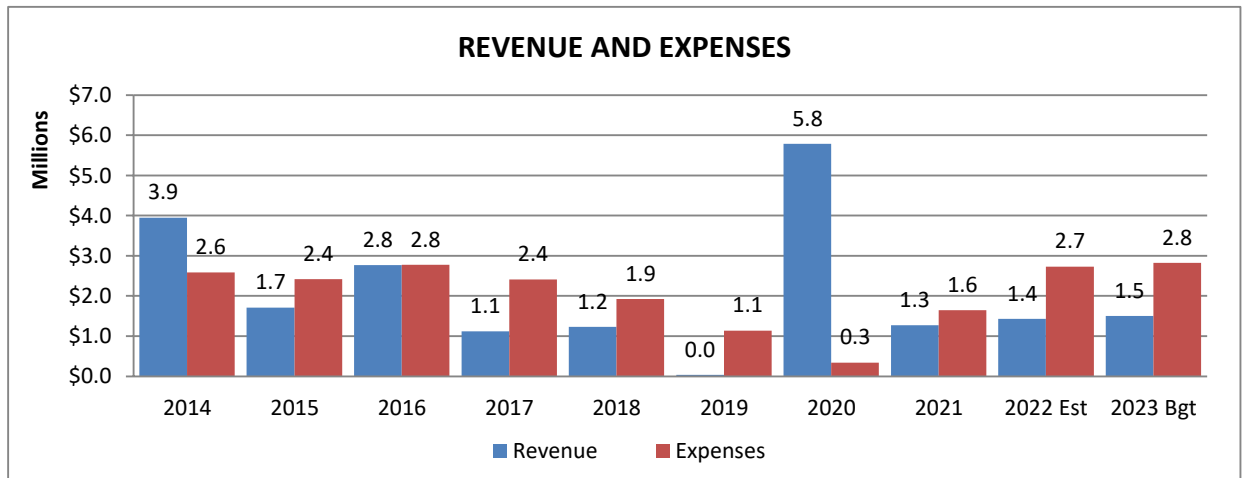
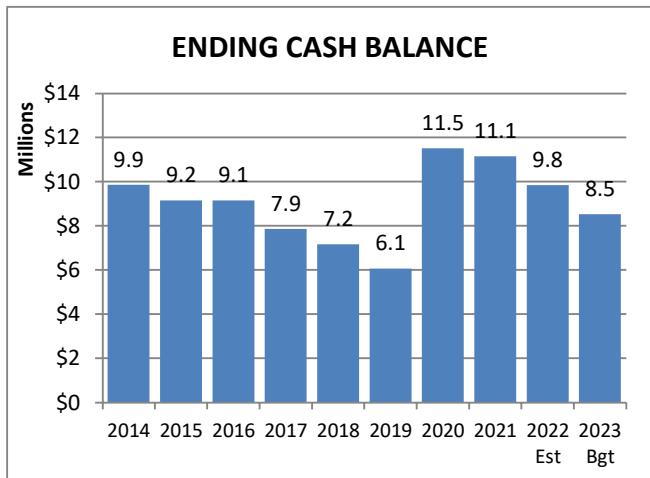
**Dept/s** Non-Departmentals

**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

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>3,946,737</b>	<b>1,707,283</b>	<b>2,768,961</b>	<b>1,120,791</b>	<b>1,230,389</b>	<b>35,283</b>	<b>5,784,807</b>	<b>1,271,705</b>	<b>1,425,309</b>	<b>1,500,000</b>
Service Fees	2,750,080	1,693,161	2,768,961	41,430	-	-	33,930	1,254,015	1,409,320	1,500,000
Other Revenue	1,196,657	14,122	-	1,079,361	1,230,389	35,283	5,750,877	17,690	15,989	-
Workers Comp Rate	1.25%	0.76%	1.25%	0.00%	0.00%	0.00%	0.00%	0.49%	0.49%	0.49%
<b>Expenses (by category)</b>	<b>2,579,624</b>	<b>2,415,749</b>	<b>2,776,180</b>	<b>2,407,308</b>	<b>1,924,165</b>	<b>1,132,989</b>	<b>341,200</b>	<b>1,640,947</b>	<b>2,727,164</b>	<b>2,819,105</b>
Personnel	73,312	46,779	86,593	145,248	137,614	157,656	171,703	176,709	201,396	193,355
Other Expenditures	2,506,312	2,368,970	2,689,588	2,260,687	1,786,550	975,333	169,497	1,464,238	2,525,768	2,625,750
Operating Transfers	-	-	-	1,374	-	-	-	-	-	-
<b>Expenses (by area)</b>	<i>There is only one budgetary division in this fund.</i>									
<b>Ending Cash Balance</b>	<b>9,860,834</b>	<b>9,152,368</b>	<b>9,145,149</b>	<b>7,858,632</b>	<b>7,164,857</b>	<b>6,067,150</b>	<b>11,510,757</b>	<b>11,141,516</b>	<b>9,839,661</b>	<b>8,520,556</b>
<b>Employees</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>2.15</b>	<b>2.15</b>	<b>2.15</b>	<b>2.15</b>	<b>2.15</b>	<b>2.15</b>	<b>2.15</b>



**Fund 931-003 Workers' Compensation Reserve**

**2023 BUDGET** 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. The large rebates in 2020 increased fund balance significantly. Fund balance looks to draw down in 2023 as claims hold steady and collection rate remains at 0.49%.

**PRIOR YEARS** For 2022 estimate and 2021, the collection rates are 0.485% as fund balance levels are still good, however there are no premium rebates expected for 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 Bureau of Workers Compensation switched from a retrospective to prospective billing cycle.

**Fund 931-004 - Auditor's Computer Center**

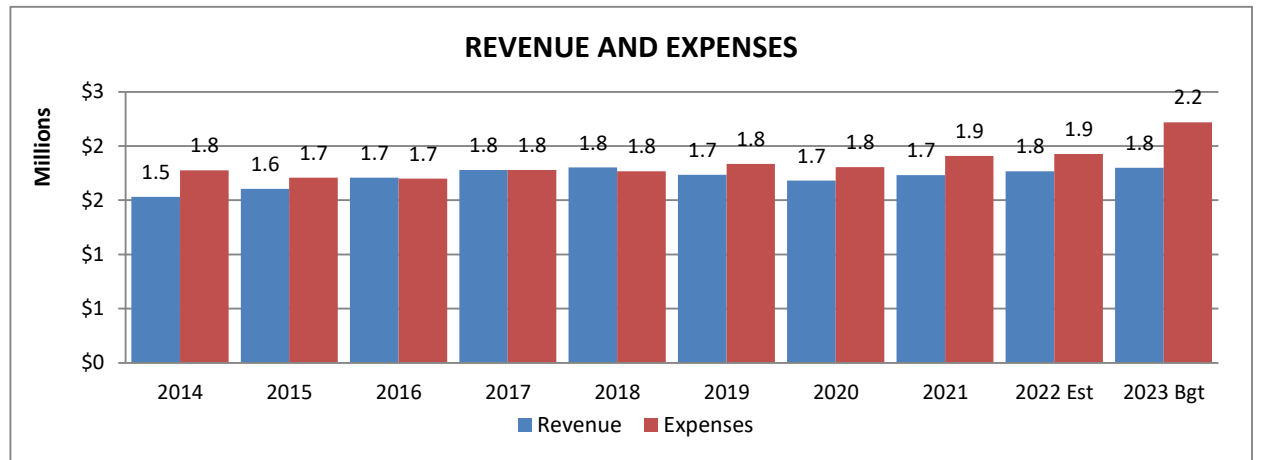
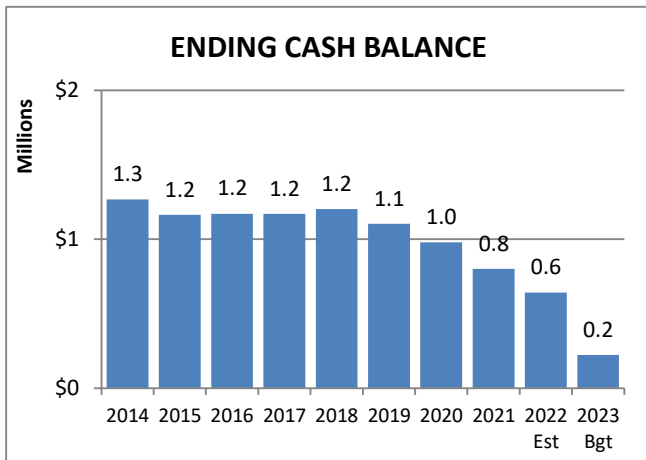
**Dept/s** Auditor

**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.

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>1,530,251</b>	<b>1,605,204</b>	<b>1,706,246</b>	<b>1,777,943</b>	<b>1,801,212</b>	<b>1,734,648</b>	<b>1,680,927</b>	<b>1,730,364</b>	<b>1,767,391</b>	<b>1,799,000</b>
Service Fees	1,530,240	1,605,200	1,706,200	1,776,230	1,800,290	1,734,230	1,679,290	1,730,240	1,767,250	1,799,000
Misc Revenue	11	4	46	1,713	922	418	1,637	124	141	-
<b>Expenses (by category)</b>	<b>1,774,605</b>	<b>1,707,329</b>	<b>1,699,342</b>	<b>1,779,389</b>	<b>1,767,789</b>	<b>1,834,360</b>	<b>1,806,311</b>	<b>1,908,045</b>	<b>1,925,120</b>	<b>2,218,514</b>
Personnel	1,308,110	1,366,713	1,345,999	1,296,570	1,287,880	1,383,002	1,313,625	1,351,594	1,291,710	1,540,166
Non-Personnel	380,767	300,400	304,378	330,110	413,575	406,610	388,372	469,514	533,411	543,348
Capital	85,729	40,216	48,965	152,709	66,334	44,748	104,314	86,937	100,000	135,000
<b>Expenses (by area)</b>	<i>There is only one budgetary division in this fund.</i>									
<b>Ending Cash Balance</b>	<b>1,266,025</b>	<b>1,163,901</b>	<b>1,170,805</b>	<b>1,169,359</b>	<b>1,202,782</b>	<b>1,103,071</b>	<b>977,687</b>	<b>800,005</b>	<b>642,276</b>	<b>222,762</b>
<b>Employees</b>	<b>17.00</b>	<b>18.00</b>	<b>17.00</b>	<b>17.00</b>	<b>16.00</b>	<b>16.00</b>	<b>15.00</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>



**Fund 931-004 - Auditor's Computer Center**

**BACKGROUND** 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 Auditor's office has expressed concern about the reserve level, so we will likely begin to stabilize the budget in the 2024.

**2023 BUDGET** The 2023 budget figure above remains at the department request level, but the agency typically spends about 80% of the requested amount. It is unlikely the 2023 reserve will fall as substantially as projected. If the computer center continues to spend at typical levels, the fund reserve by 2023 will remain above 30% of annual expenses. The ACSIS's capital outlay budget increased to include the purchase of a hosting server and additional hard-drive storage needed to support the data and operations of the Auditor's systems.

**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.

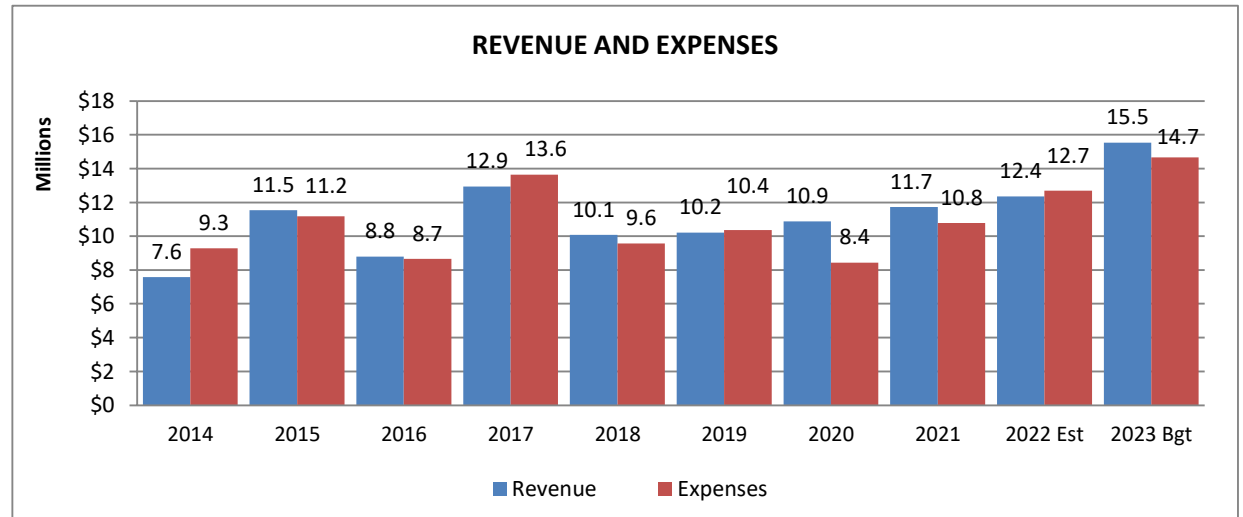
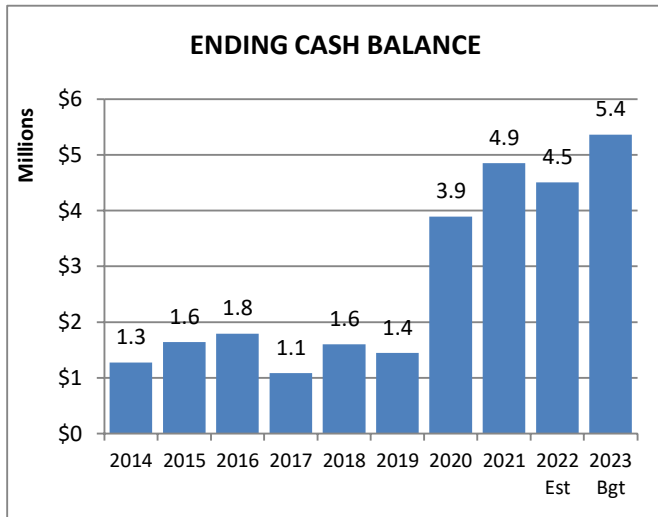
**Uses** All 911 communications center operations, personnel, and capital equipment.

**ORC** 128 - Emergency Telephone Number System

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>7,569,763</b>	<b>11,541,692</b>	<b>8,799,982</b>	<b>12,929,743</b>	<b>10,080,624</b>	<b>10,205,027</b>	<b>10,870,884</b>	<b>11,732,713</b>	<b>12,355,470</b>	<b>15,527,999</b>
<i>GF Subsidy</i>	1,960,000	2,500,000	3,303,250	7,835,296	5,444,260	5,162,246	7,500,000	9,800,000	10,500,000	13,525,000
<i>Other Local Funding</i>	5,609,763	9,041,692	5,496,732	5,094,447	4,636,363	5,042,781	3,370,884	1,932,713	1,855,470	2,002,999
<i>Detail Rate</i>	18.30	18.30	19.22	17.98	15.00	15.00	16.00	10.00	5.00	5.00
<b>Expenses (by category)</b>	<b>9,292,660</b>	<b>11,171,095</b>	<b>8,654,305</b>	<b>13,631,761</b>	<b>9,566,630</b>	<b>10,360,556</b>	<b>8,423,012</b>	<b>10,774,747</b>	<b>12,701,230</b>	<b>14,671,551</b>
<i>Personnel</i>	4,781,516	4,753,045	4,821,515	5,079,011	5,345,377	6,000,875	3,893,153	5,875,052	6,548,690	7,164,684
<i>Other Expenditures</i>	1,547,820	1,561,291	1,021,138	2,176,003	2,081,218	2,306,995	2,244,188	2,516,742	3,197,763	4,288,542
<i>Capital Outlay</i>	-	293,272	73,652	51,796	78,398	205,061	430,296	534,078	1,095,000	1,364,000
<i>Debt Service</i>	-	580,939	683,900	4,791,217	594,715	596,175	593,425	595,675	1,854,027	1,848,825
<i>Operating Transfers</i>	2,963,325	3,982,549	2,054,100	1,533,734	1,466,922	1,251,450	1,261,950	1,253,200	5,750	5,500
<b>Expenses (by area)</b>	<b>9,292,660</b>	<b>11,171,095</b>	<b>8,654,305</b>	<b>13,631,761</b>	<b>9,566,630</b>	<b>10,360,556</b>	<b>8,423,012</b>	<b>10,774,747</b>	<b>12,701,230</b>	<b>14,671,551</b>
<i>Administration</i>	758,593	724,908	753,674	840,138	898,026	1,026,251	1,014,699	1,073,458	1,188,090	1,323,424
<i>Operations</i>	8,534,067	10,446,187	7,900,631	12,791,623	8,668,604	9,334,304	7,408,313	9,701,290	11,513,139	13,348,128
<b>Ending Cash Balance</b>	<b>1,272,173</b>	<b>1,642,770</b>	<b>1,788,446</b>	<b>1,086,428</b>	<b>1,600,423</b>	<b>1,444,894</b>	<b>3,892,766</b>	<b>4,850,731</b>	<b>4,504,971</b>	<b>5,361,418</b>
<b>Employees</b>	<b>75.42</b>	<b>74.42</b>	<b>76.42</b>	<b>75.42</b>	<b>79.42</b>	<b>81.42</b>	<b>82.67</b>	<b>82.67</b>	<b>89.27</b>	<b>90.60</b>

**2023 BUDGET** Overall salaries have increased by 6.9% from 2022 as part of the bargaining unit negotiations to hire and retain communications officers as well as the County HR market study. Employee positions have increased by 1.33 due to the requested position of a Comm Center recruiter and some position allocations changed as Telecomm was moved to County Administration. Non-personnel expenses increase by almost \$950K from the 2022 budget. The two most contributing factors for this increase are maintenance contracts and furniture. The Comm Center general fund subsidy is \$13.5M. Fund balance has grown in anticipation for expenses that may be needed to the new EMA/911 Center.

Fund **931-005 County Communication Center**



**PRIOR YEARS** The 2022 budget increased positions for three communication officer trainers and five part-time communication officers to help ease overtime. Capital needs included HVAC replacement, lighting suppression systems, Alpha Paging system replacement, and call recording equipment replacement. The 2021 reserves have increased due to CARES Act reimbursement for eligible expenses that include first responder personnel. In 2020, 0.25 cent sales tax increase approved by the Board of County Commissioners helped establish 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 931-010 Medical Self-Insurance**

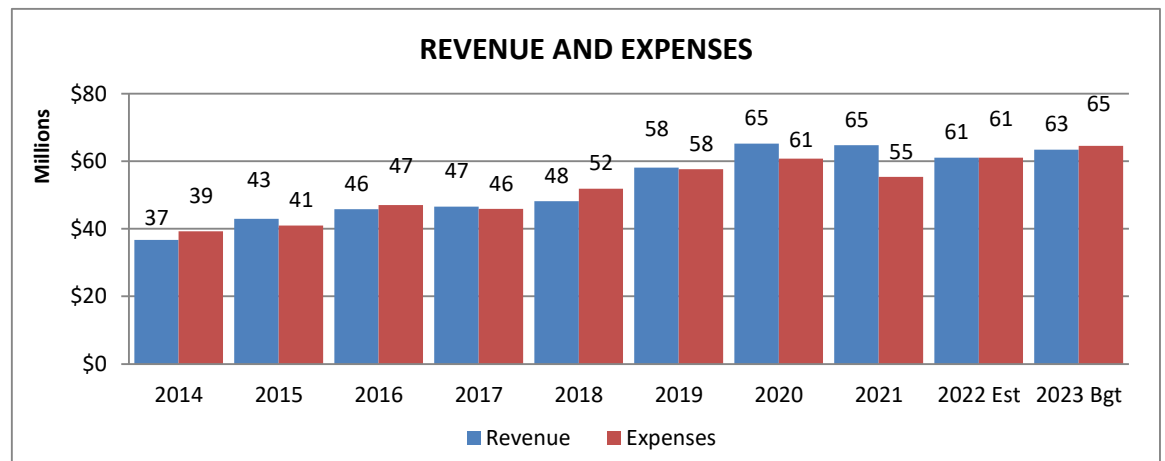
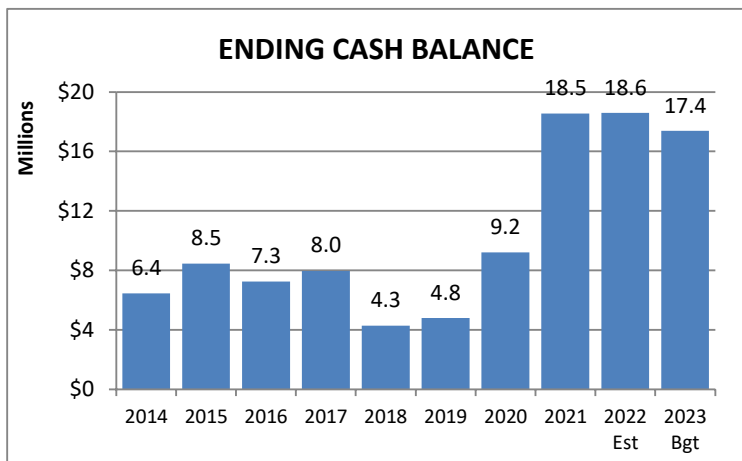
**Dept/s** Non-Departmentals

**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

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>36,724,834</b>	<b>42,956,481</b>	<b>45,791,565</b>	<b>46,562,167</b>	<b>48,132,276</b>	<b>58,142,547</b>	<b>65,160,084</b>	<b>64,703,811</b>	<b>61,038,660</b>	<b>63,378,246</b>
Dept Collections	36,712,109	42,903,077	45,683,245	46,601,895	47,826,571	57,809,895	65,143,519	64,696,301	60,391,626	63,378,246
Other Revenue	12,725	53,404	108,319	(39,728)	305,706	286,942	16,565	7,509	647,033	-
Universal Rate					11,752	11,500	13,800	13,304	12,450	12,177
<b>Expenses (by category)</b>	<b>39,226,703</b>	<b>40,938,265</b>	<b>46,997,550</b>	<b>45,849,698</b>	<b>51,815,972</b>	<b>57,632,510</b>	<b>60,751,785</b>	<b>55,355,676</b>	<b>61,004,110</b>	<b>64,580,199</b>
Personnel	196,701	555,771	531,664	528,191	449,654	481,041	509,556	618,827	1,002,916	1,007,223
Other Expenditures	39,030,001	40,382,494	46,465,886	45,321,507	51,366,318	57,151,469	60,242,229	54,736,849	60,001,194	63,572,976
<b>Expenses (by area)</b>	<i>There is only one budgetary division in this fund.</i>									
<b>Ending Cash Balance</b>	<b>6,439,480</b>	<b>8,457,696</b>	<b>7,251,711</b>	<b>7,964,179</b>	<b>4,280,483</b>	<b>4,790,521</b>	<b>9,198,820</b>	<b>18,546,955</b>	<b>18,581,505</b>	<b>17,379,552</b>
<b>Employees</b>	<b>2.90</b>	<b>3.08</b>	<b>3.55</b>	<b>3.70</b>	<b>3.70</b>	<b>4.15</b>	<b>3.10</b>	<b>3.10</b>	<b>3.10</b>	<b>2.65</b>





**Fund 931-010 Medical Self-Insurance**

**2023 BUDGET** Fund balance has grown over the past few years as claims have been down, in part because employees have pushed off elective health care needs due to the pandemic. For 2023, expectations are this trend will reverse and claims will grow. The universal rate (the annual rate the county contributed to this fund for each employee) was scaled back due to strong fund balance.

**PRIOR YEARS** The employee budgeted universal rate was down in 2022 from the prior year, due to growing fund balance the past two years. For 2020, claims closed down better than expected growing fund balance by \$4.4M. In 2021, the same scenario resulted in reserve growth of \$9.3M. For 2019, an error in the calculation in department collections and rising claim costs had the fund projecting a negative balance. To remedy this, 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 946-003 Football 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

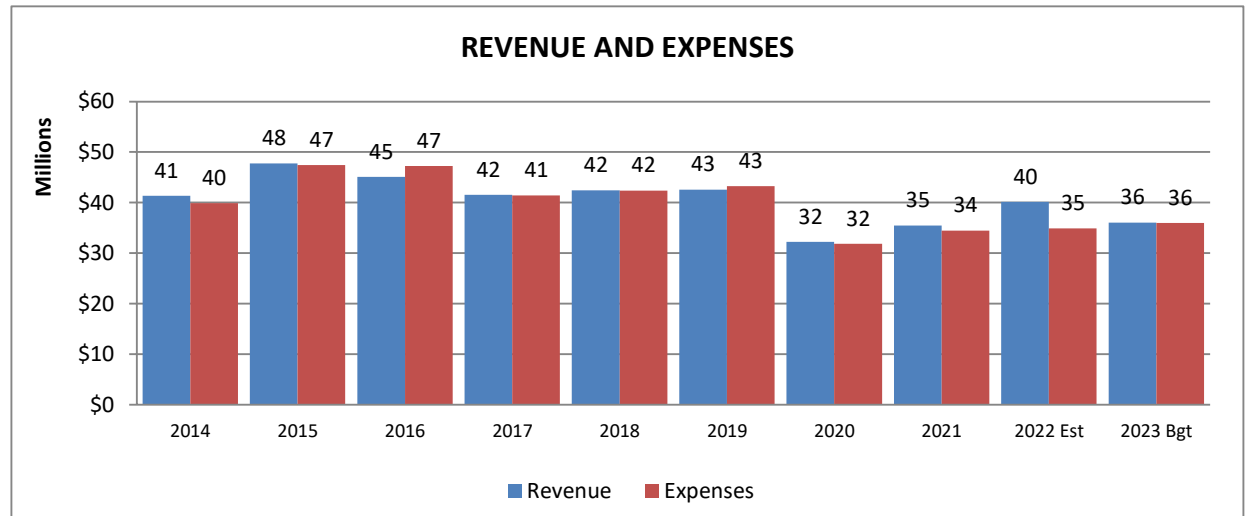
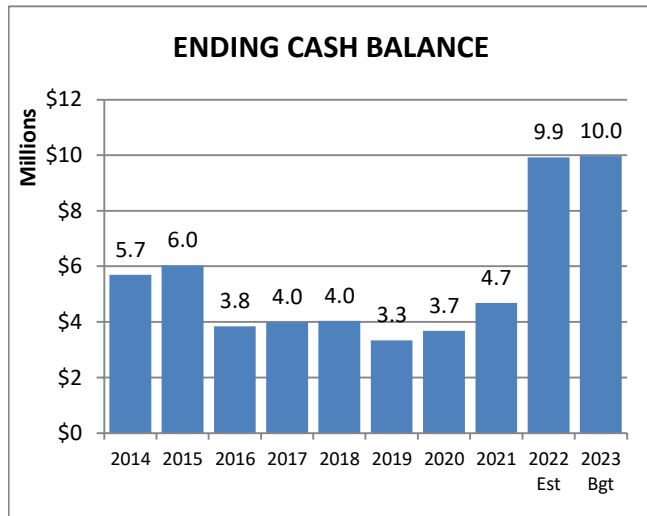
**ORC** Section 5705.09 (F) A special fund for each class of revenues derived from a source other than the general property tax, which the law requires to be used for a particular purpose

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>41,329,689</b>	<b>47,749,944</b>	<b>45,042,984</b>	<b>41,545,813</b>	<b>42,415,609</b>	<b>42,508,359</b>	<b>32,195,490</b>	<b>35,424,622</b>	<b>40,113,918</b>	<b>36,009,867</b>
<i>Sales Tax</i>	35,806,878	39,403,052	40,893,388	40,277,090	41,085,015	41,160,130	31,588,103	34,881,790	39,434,325	35,331,248
<i>Football Revenue</i>	695,416	3,673,626	1,374,756	1,268,723	1,330,594	1,348,229	607,386	542,832	679,593	678,618
<i>Casino</i>	4,827,395	4,673,265	2,774,840	-	-	-	-	-	-	-
<b>Expenses (by Category)</b>	<b>39,869,855</b>	<b>47,416,867</b>	<b>47,225,226</b>	<b>41,403,871</b>	<b>42,369,249</b>	<b>43,211,604</b>	<b>31,847,781</b>	<b>34,420,286</b>	<b>34,872,581</b>	<b>35,969,108</b>
<i>Personnel</i>	1,626,866	1,756,919	1,810,502	1,724,241	1,740,103	1,999,498	2,050,735	2,142,416	2,294,215	2,479,855
<i>Other Expenditures</i>	11,556,259	11,239,934	11,078,804	11,065,491	11,270,902	11,375,031	5,202,178	7,272,203	8,558,010	8,970,753
<i>Capital Outlay</i>	103,814	176,817	135,023	312,691	361,712	161,303	160,458	341,733	370,000	370,000
<i>Debt Service</i>	26,582,915	34,243,198	34,200,897	28,301,449	28,996,531	29,675,772	24,434,410	24,663,935	23,650,356	24,148,500
<b>Expenses (by Area)</b>	<i>There is only one budgetary division in this fund.</i>									
<b>Ending Cash Balance</b>	<b>5,694,514</b>	<b>6,027,591</b>	<b>3,845,349</b>	<b>3,987,291</b>	<b>4,033,650</b>	<b>3,330,405</b>	<b>3,678,114</b>	<b>4,682,450</b>	<b>9,923,787</b>	<b>9,964,545</b>
<b>Employees</b>	<b>25.34</b>	<b>26.98</b>	<b>27.34</b>	<b>27.33</b>	<b>28.78</b>	<b>28.53</b>	<b>28.53</b>	<b>28.43</b>	<b>28.43</b>	<b>29.18</b>

**2023 BUDGET** Repair, maintenance, and contract services are \$1.5M. This pertains to all the annual contracts that PBSL uses to address all the repairs that the stadium requires on an annual basis. Vehicles and equipment is \$350,000 which is requested annually for PBSL and ranges from small equipment to mowers and other landscaping tools.

**PRIOR YEARS** 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.

Fund **946-003 Football Stadium Operations**



**PRIOR YEARS** (continued) The debt expenses in this fund comprise both initial stadium construction debt and stadium capital improvements.

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 946-005 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

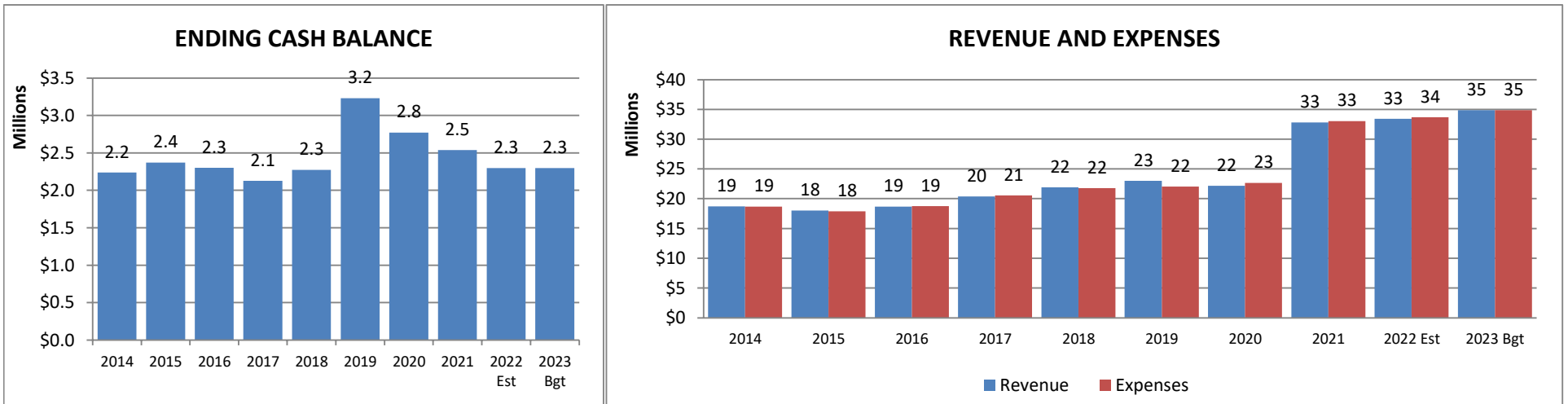
	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>18,677,725</b>	<b>18,009,062</b>	<b>18,658,182</b>	<b>20,343,000</b>	<b>21,889,262</b>	<b>22,985,815</b>	<b>22,162,615</b>	<b>32,773,559</b>	<b>33,422,328</b>	<b>34,854,594</b>
Sales Tax	17,736,226	17,105,833	17,918,486	19,596,916	20,956,521	22,256,608	21,895,474	31,811,635	32,700,000	34,132,431
Ballpark Revenue	941,499	903,229	739,696	746,084	932,741	729,207	267,140	961,925	722,328	722,163
<b>Expenses (by Category)</b>	<b>18,666,017</b>	<b>17,878,309</b>	<b>18,727,041</b>	<b>20,518,289</b>	<b>21,742,878</b>	<b>22,026,614</b>	<b>22,620,633</b>	<b>33,007,945</b>	<b>33,661,753</b>	<b>34,854,595</b>
Personnel	65,341	92,480	118,799	104,655	124,680	144,927	145,326	156,739	170,659	183,057
Other Expenditures	5,444,276	5,362,395	5,442,707	5,451,476	5,460,549	5,412,219	1,998,518	11,021,854	11,297,737	11,405,038
Debt Service	13,156,401	12,423,434	13,165,535	14,962,158	16,157,648	16,469,468	20,476,790	21,829,351	22,193,356	23,266,500
<b>Expenses (by Area)</b>	<i>There is only one budgetary division in this fund.</i>									
<b>Ending Cash Balance</b>	<b>2,238,579</b>	<b>2,369,332</b>	<b>2,300,473</b>	<b>2,125,183</b>	<b>2,271,567</b>	<b>3,230,768</b>	<b>2,772,749</b>	<b>2,538,364</b>	<b>2,298,939</b>	<b>2,298,938</b>
<b>Employees</b>	<b>0.74</b>	<b>1.15</b>	<b>1.35</b>	<b>1.35</b>	<b>1.55</b>	<b>1.70</b>	<b>1.80</b>	<b>1.80</b>	<b>1.80</b>	<b>1.80</b>

**2023 BUDGET** Major budget drivers in 2023 are insurance requirements at \$640K, and the Reds O&M payment, \$1.2M which is the payment the County is required to pay the Reds at the end of the baseball season. The other big drivers are debt related.

**PRIOR YEARS** 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.

Fund **946-005 Ballpark Stadium Operations**



**PRIOR YEARS** (continued) 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.

**Fund 946-006 Banks Operations**

**Dept/s** Stadiums

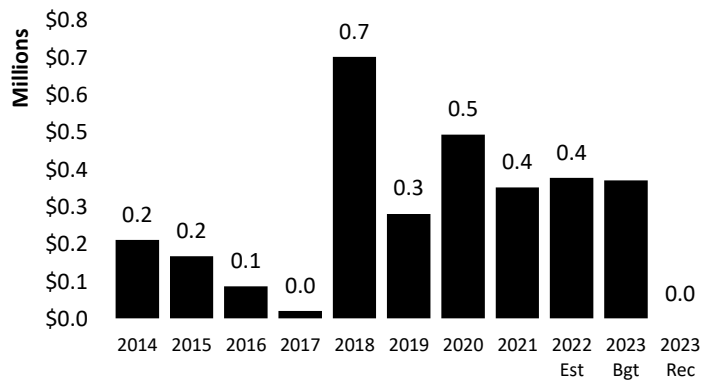
**Sources** Parking revenue transfers and lease revenue for Banks development parcels

**Uses** County staff charged to the Banks Project, consultant fees for their work related to the Banks project

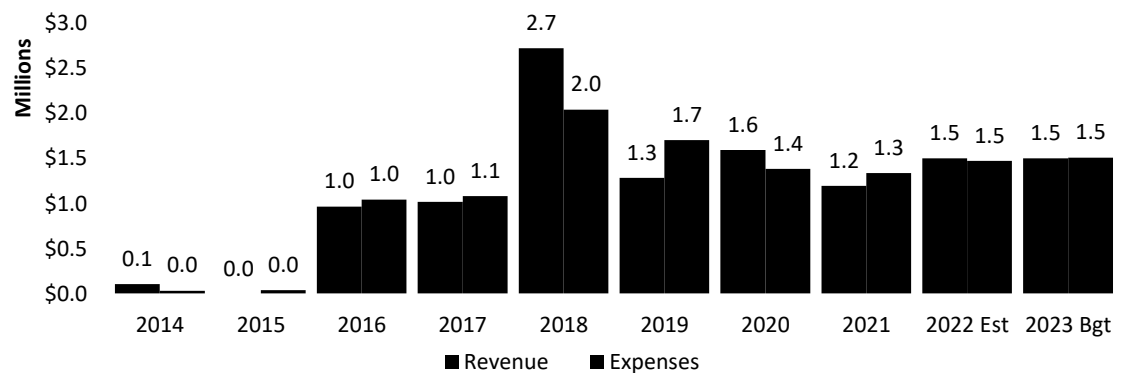
**ORC** Section 5705.09 (F) A special fund for each class of revenues derived from a source other than the general property tax, which the law requires to be used for a particular purpose

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>112,000</b>	-	<b>965,414</b>	<b>1,018,992</b>	<b>2,719,678</b>	<b>1,284,631</b>	<b>1,594,836</b>	<b>1,197,997</b>	<b>1,500,000</b>	<b>1,500,000</b>
<i>Parking Revenue</i>	-	-	520,000	650,000	1,690,104	-	1,000,000	800,000	1,375,000	1,500,000
<i>Other Revenue</i>	112,000	-	445,414	368,992	1,029,574	1,284,631	594,836	397,997	125,000	-
<b>Expenses (by Category)</b>	<b>38,035</b>	<b>43,805</b>	<b>1,045,398</b>	<b>1,085,368</b>	<b>2,040,052</b>	<b>1,704,160</b>	<b>1,383,342</b>	<b>1,339,098</b>	<b>1,473,790</b>	<b>1,507,439</b>
<i>Personnel</i>	25,405	37,886	595,603	526,830	617,678	535,778	531,576	557,146	173,790	207,439
<i>Other Expenditures</i>	12,630	5,919	449,795	552,641	1,422,374	1,168,382	851,767	781,952	1,300,000	1,300,000
<i>Operating Transfers</i>	-	-	-	5,898	-	-	-	-	-	-
<b>Expenses (by Area)</b>	<i>There is only one budgetary division in this fund.</i>									
<b>Ending Cash Balance</b>	<b>211,758</b>	<b>167,953</b>	<b>87,969</b>	<b>21,592</b>	<b>701,218</b>	<b>281,689</b>	<b>493,183</b>	<b>352,082</b>	<b>378,292</b>	<b>370,853</b>
<b>Employees</b>	<b>3.14</b>	<b>5.19</b>	<b>4.54</b>	<b>4.49</b>	<b>3.64</b>	<b>3.64</b>	<b>3.64</b>	<b>3.64</b>	<b>3.64</b>	<b>3.64</b>

**ENDING CASH BALANCE**



**REVENUE AND EXPENSES**



**Fund 946-006 Banks Operations**

**2023 BUDGET** 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. Beginning in 2022, personnel costs are being moved to Banks projects instead of being shown as a reimbursement revenue.

**PRIOR YEARS** 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 came to a close, the split between the City of Cincinnati also came to a close.

The large increase in 2018 activity was to reimburse 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 expenses and 2022 estimates show the continued need for outside consulting with the beginning of the Banks Phase 3C project. Other 2021 expenses include the funding for the Black Music Walk of Fame dedication which are fully reimbursed by Proctor and Gamble.

**Fund 946-010 Football Stadium Capital Repair**

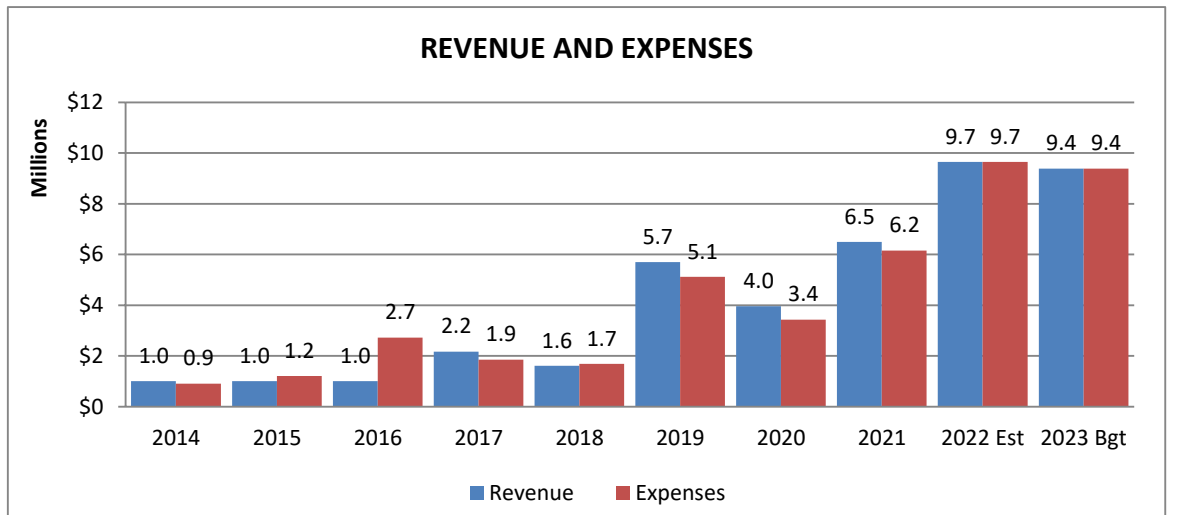
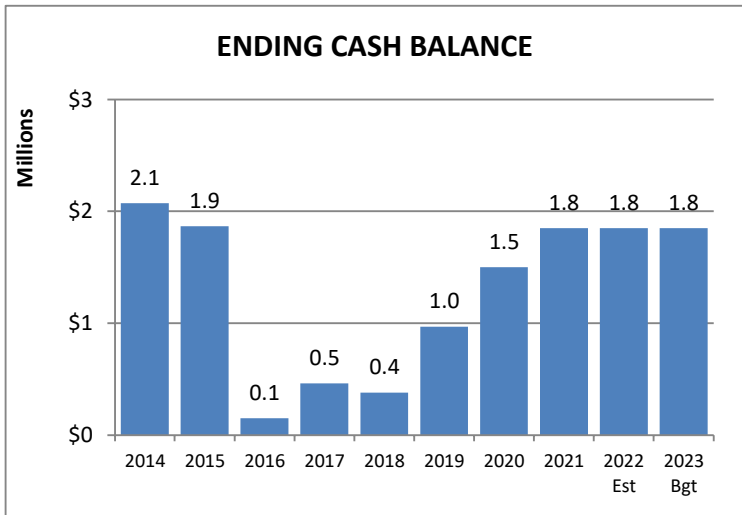
**Dept/s** Stadiums

**Sources** Sales tax, interest

**Uses** Capital repairs and maintenance at Bengals football 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

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>1,003,480</b>	<b>1,005,298</b>	<b>1,009,051</b>	<b>2,170,520</b>	<b>1,608,588</b>	<b>5,705,901</b>	<b>3,962,786</b>	<b>6,500,230</b>	<b>9,650,000</b>	<b>9,385,000</b>
<i>Sales &amp; Use Taxes</i>	1,000,000	1,000,000	648,642	2,164,736	1,600,000	5,688,717	3,960,137	6,500,000	9,647,413	9,385,000
<i>Other Revenue</i>	3,480	5,298	360,409	5,784	8,588	17,184	2,649	230	2,587	-
<b>Expenses (by Category)</b>	<b>908,220</b>	<b>1,211,899</b>	<b>2,725,614</b>	<b>1,859,408</b>	<b>1,689,796</b>	<b>5,117,972</b>	<b>3,427,997</b>	<b>6,153,717</b>	<b>9,650,000</b>	<b>9,385,000</b>
<i>Capital Outlay</i>	908,220	1,211,899	2,725,614	1,859,408	1,689,796	5,117,972	3,427,997	6,153,717	9,650,000	9,385,000
<b>Expenses (by Area)</b>	<i>There is only one budgetary division in this fund.</i>									
<b>Ending Cash Balance</b>	<b>2,071,921</b>	<b>1,865,319</b>	<b>148,756</b>	<b>459,868</b>	<b>378,660</b>	<b>966,589</b>	<b>1,501,378</b>	<b>1,847,892</b>	<b>1,847,893</b>	<b>1,847,893</b>
<b>Employees</b>	-	-	-	-	-	-	-	-	-	-





**Fund 946-010 Football Stadium Capital Repair**

**BACKGROUND** 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 ages.

**2023 BUDGET** 2023 budget include capital repairs and a Wifi reimbursement of \$3M which is an annual payment spread out over three years (the last year is 2024) to the Bengals to reimburse for a new WiFi installation. This does not count toward the MOU amount for 2023. Structural repairs for 2023 are \$1.6M. Hydrotherapy pools of \$2.2M will replace outdated hydrotherapy pools for players. Concession equipment of \$750K will replace obsolete/end of life concession equipment within the stadium.

**PRIOR YEARS** In 2018, lease negotiations with the Bengals resulted in a planned series of capital investments in and around the 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 are 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 946-012 Sales Tax Reserve**

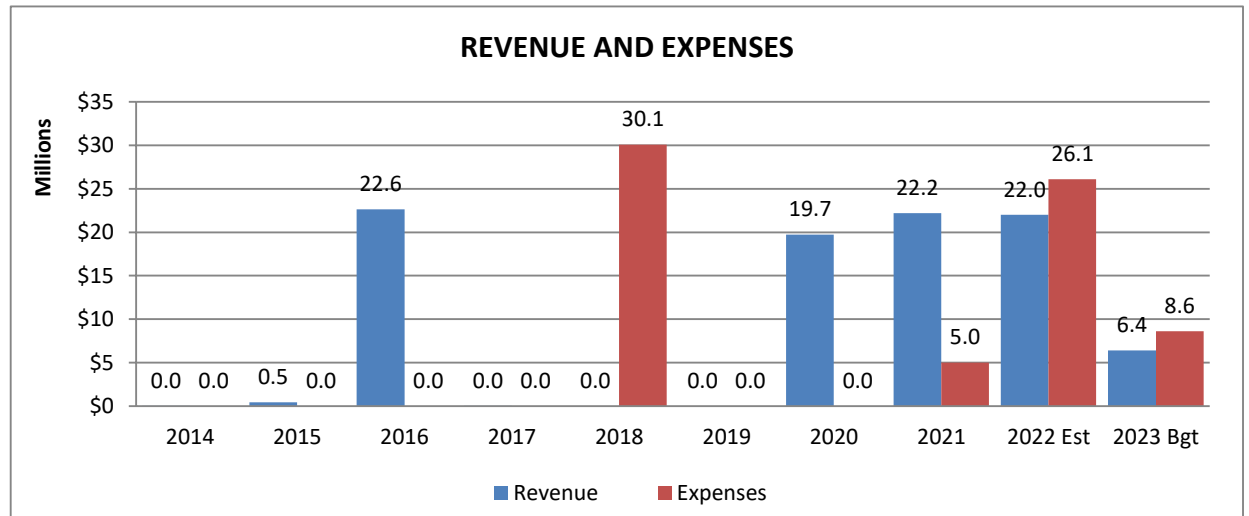
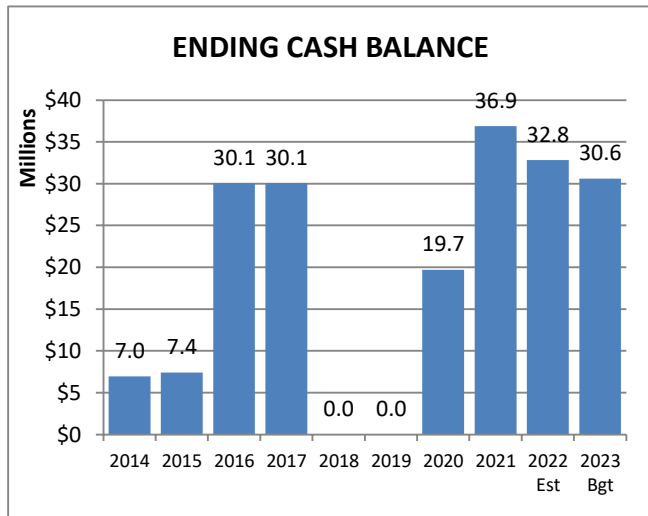
**Dept/s** Stadiums

**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.

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>387</b>	<b>450,100</b>	<b>22,646,640</b>	<b>4,828</b>	-	-	<b>19,710,934</b>	<b>22,186,869</b>	<b>22,015,130</b>	<b>6,400,000</b>
<i>Sales &amp; Use Taxes</i>	-	450,100	8,183,910	-	-	-	3,577,280	14,966,398	22,015,130	6,400,000
<i>Other Revenue</i>	387	-	14,462,730	4,828	-	-	16,133,655	7,220,471	-	-
<b>Expenses (by Category)</b>	-	-	-	-	<b>30,065,627</b>	-	-	<b>5,016,276</b>	<b>26,100,000</b>	<b>8,600,000</b>
<i>Other Expenditures</i>	-	-	-	-	30,065,627	-	-	5,016,276	26,100,000	8,600,000
<b>Expenses (by Area)</b>	<i>There is only one budgetary division in this fund.</i>									
<b>Ending Cash Balance</b>	<b>6,964,059</b>	<b>7,414,159</b>	<b>30,060,799</b>	<b>30,065,627</b>	-	-	<b>19,710,934</b>	<b>36,881,528</b>	<b>32,796,657</b>	<b>30,596,657</b>
<b>Employees</b>	-	-	-	-	-	-	-	-	-	-



**Fund 946-012 Sales Tax Reserve**

**BACKGROUND** 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.

**2023 BUDGET** The 2023 budget reflects the Administrator's recommended \$8.425 million property tax rebate (rounded up to \$8.5M), and \$100K in potential consulting services.

**PRIOR YEARS** The 2021 estimate includes the return of \$17M in project advances to the fund.

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 946-013 Parking Operations**

**Dept/s** Parking

**Sources** Parking revenue, wireless carrier rental fees, developer rental payment for resident spaces associated with Riverfront parking garages

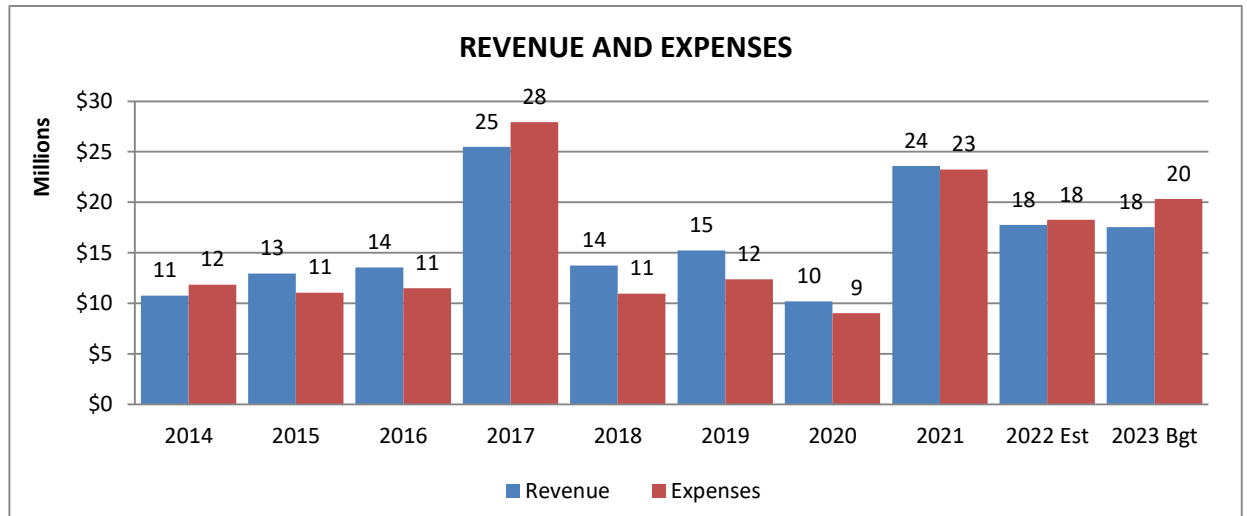
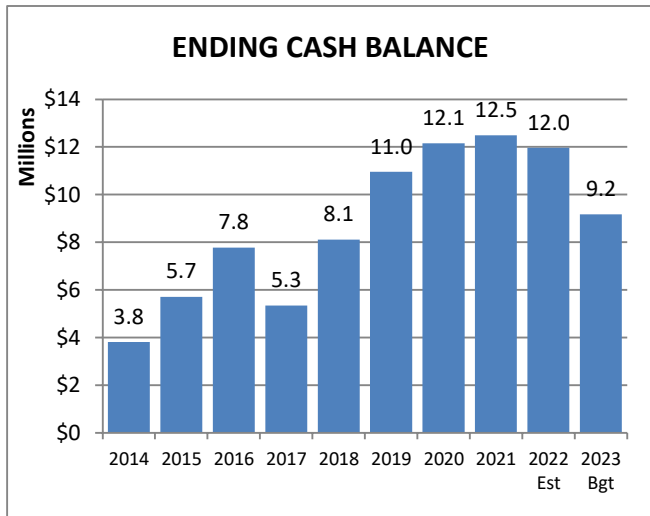
**Uses** Parking operations and maintenance; The Banks project debt, cash contributions, and ongoing management team costs

**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

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>10,769,883</b>	<b>12,959,444</b>	<b>13,550,351</b>	<b>25,480,883</b>	<b>13,721,321</b>	<b>15,236,208</b>	<b>10,199,699</b>	<b>23,582,324</b>	<b>17,742,700</b>	<b>17,522,100</b>
<i>Parking Revenue</i>	10,584,913	12,700,992	13,088,504	14,066,802	13,179,214	14,756,108	7,316,631	10,375,916	13,754,222	13,997,250
<i>Sales Tax</i>	-	-	-	-	-	-	580,460	2,031,975	2,398,336	2,030,000
<i>Other Revenue</i>	184,970	258,452	461,847	11,414,081	542,107	480,101	2,302,608	11,174,433	1,590,142	1,494,850
<b>Expenses (by Category)</b>	<b>11,848,795</b>	<b>11,057,978</b>	<b>11,491,213</b>	<b>27,908,942</b>	<b>10,957,360</b>	<b>12,382,692</b>	<b>9,013,642</b>	<b>23,242,343</b>	<b>18,265,541</b>	<b>20,319,679</b>
<i>Personnel</i>	85,127	110,825	111,478	114,736	118,274	148,480	209,923	236,262	260,561	301,679
<i>Other Expenditures</i>	6,215,723	6,325,697	5,694,626	6,360,451	6,097,969	6,788,771	6,014,071	5,155,398	11,869,340	13,033,000
<i>Capital Outlay</i>	64,241	5,644	(3,342)	7,139	13,272	8,087	56,142	162,537	140,000	165,000
<i>Debt Service</i>	3,036,469	3,175,437	3,221,145	17,275,514	2,037,741	1,030,274	1,238,155	4,588,996	4,118,500	4,270,000
<i>Operating Transfers</i>	2,447,235	1,440,375	2,467,306	4,151,102	2,690,104	4,407,080	1,495,350	13,099,150	1,877,140	2,550,000
<b>Expenses (by Area)</b>	<b>11,848,795</b>	<b>11,057,978</b>	<b>11,491,213</b>	<b>27,908,942</b>	<b>10,957,360</b>	<b>9,382,692</b>	<b>9,013,642</b>	<b>26,242,343</b>	<b>18,265,541</b>	<b>20,319,679</b>
<i>Riverfront Garages</i>	11,848,795	11,057,978	11,491,213	27,908,942	10,957,360	9,382,692	8,020,039	10,520,194	15,489,149	16,846,460
<i>West End Garage</i>	-	-	-	-	-	-	-	4,960,639	1,473,122	1,613,118
<i>Parkhaus</i>	-	-	-	-	-	-	993,603	1,144,201	1,303,270	1,377,850
<i>Findlay Garage</i>	-	-	-	-	-	-	-	-	-	482,250
<i>Debt Issuance</i>	-	-	-	-	-	-	-	9,617,309	-	-
<b>Ending Cash Balance</b>	<b>3,807,639</b>	<b>5,709,105</b>	<b>7,768,243</b>	<b>5,340,184</b>	<b>8,104,145</b>	<b>10,957,661</b>	<b>12,143,718</b>	<b>12,483,699</b>	<b>11,960,858</b>	<b>9,163,279</b>
<b>Employees</b>	<b>0.87</b>	<b>1.25</b>	<b>1.45</b>	<b>1.45</b>	<b>1.40</b>	<b>1.95</b>	<b>2.55</b>	<b>2.65</b>	<b>2.65</b>	<b>2.65</b>

**2023 BUDGET** Budgets have been added for the West End garage operations as well as the anticipation of the opening of the Findlay Market garage. The 2023 budget includes \$3.6M parking management contract (SP+); \$3.5M payment to the City for blue phones and security cameras within CRG; and \$3.5M for the annual Reds reconciliation of expenses and reimbursement to Heritage Bank Arena and MEMI.

Fund **946-013 Parking Operations**



**PRIOR YEARS** Parking facilities has grown substantially since 2007. They have 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.

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 transferred 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 946-014 Ballpark Capital Reserve**

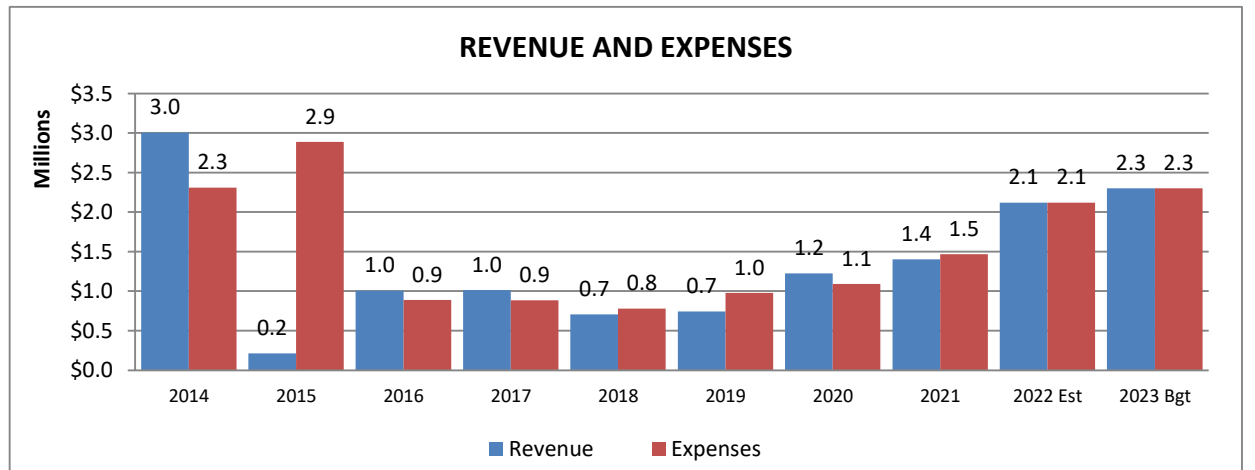
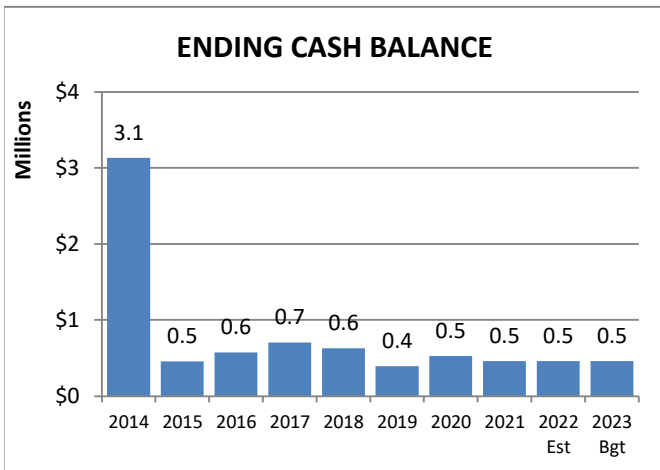
**Dept/s** Stadiums

**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

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>3,004,244</b>	<b>213,653</b>	<b>1,004,709</b>	<b>1,013,286</b>	<b>706,492</b>	<b>742,192</b>	<b>1,222,877</b>	<b>1,400,043</b>	<b>2,120,000</b>	<b>2,300,000</b>
<i>Sales &amp; Use Taxes</i>	3,000,000	60,306	1,000,000	1,000,000	700,000	700,000	1,221,777	1,400,000	2,119,448	2,300,000
<i>Other Revenue</i>	4,244	153,347	4,709	13,286	6,492	42,192	1,100	43	552	-
<b>Expenses (by Category)</b>	<b>2,308,269</b>	<b>2,886,967</b>	<b>888,911</b>	<b>882,577</b>	<b>779,557</b>	<b>976,616</b>	<b>1,091,530</b>	<b>1,464,508</b>	<b>2,120,000</b>	<b>2,300,000</b>
<i>Personnel</i>	123,221	165,690	-	-	-	-	-	-	-	-
<i>Other Expenditures</i>	311,960	443,905	-	-	-	-	-	-	-	-
<i>Capital Outlay</i>	1,873,088	2,277,372	888,911	882,577	779,557	976,616	1,091,530	1,464,508	2,120,000	2,300,000
<b>Expenses (by Area)</b>	<i>There is only one budgetary division in this fund.</i>									
<b>Ending Cash Balance</b>	<b>3,128,242</b>	<b>454,928</b>	<b>570,726</b>	<b>701,435</b>	<b>628,369</b>	<b>393,945</b>	<b>525,293</b>	<b>460,827</b>	<b>460,827</b>	<b>460,827</b>
<b>Employees</b>	-	-	-	-	-	-	-	-	-	-



**Fund 946-014 Ballpark Capital Reserve**

**OVERVIEW** This fund receives the lease-required \$1.0 million deposited annually to pay for capital repairs and maintenance at the ballpark. Recent years have required larger contributions to keep up with the needs of the aging facility.

**2023 BUDGET** 2023 Budget includes capital repairs of concrete and waterproofing (\$250K), replacing outdated/end of life kitchen and mechanical equipment (\$150K), suite refrigerator replacements (\$94K), phase 2 of 4 speaker replacements (\$500K), and repainting of structural steel (\$1M).

**PRIOR YEARS** 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.

**Fund 946-016 Parking Capital Reserve**

**Dept/s** Parking

**Sources** Parking revenue

**Uses** Capital repairs and maintenance at the Riverfront Garage and surface lots

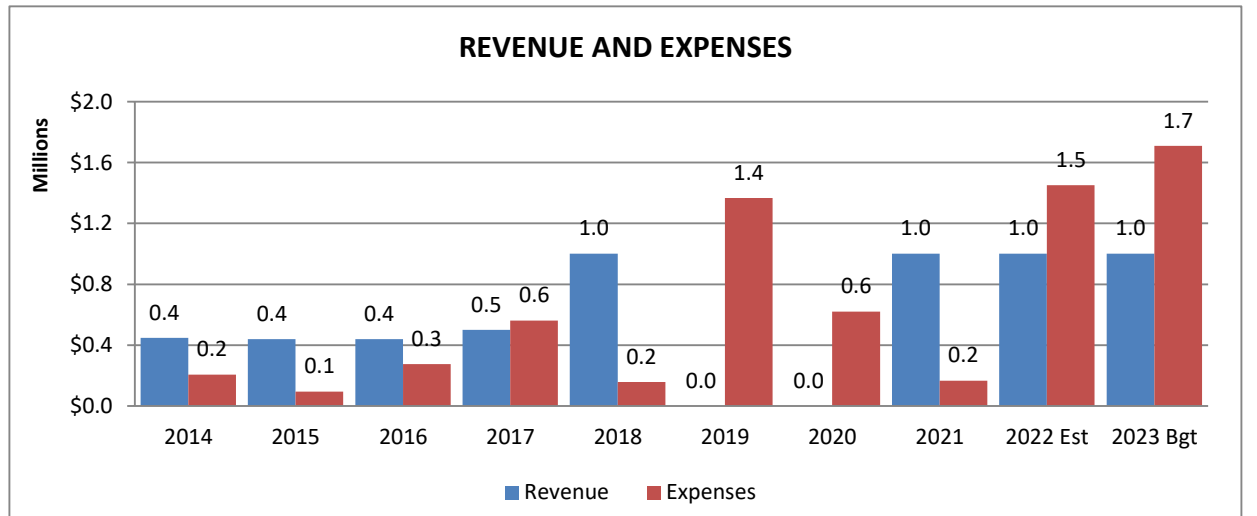
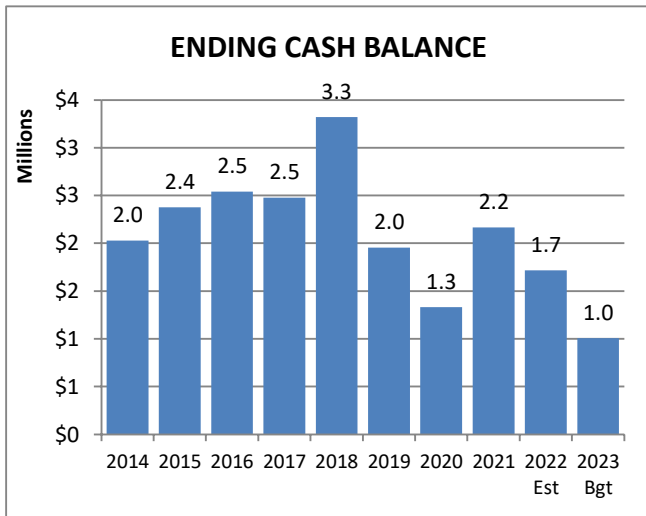
**ORC** Section 5705.09 (F) A special fund for each class of revenues derived from a source other than the general property tax, which the law requires to be used for a particular purpose

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	<b>447,235</b>	<b>440,375</b>	<b>440,375</b>	<b>500,000</b>	<b>1,000,000</b>	-	-	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>
<i>Parking Op Transfer</i>	447,235	440,375	440,375	500,000	1,000,000	-	-	1,000,000	1,000,000	1,000,000
<b>Expenses (by Category)</b>	<b>206,924</b>	<b>94,275</b>	<b>276,300</b>	<b>561,404</b>	<b>158,206</b>	<b>1,365,929</b>	<b>620,975</b>	<b>165,680</b>	<b>1,450,000</b>	<b>1,710,000</b>
<i>Capital Outlay</i>	206,924	94,275	276,300	561,404	158,206	1,365,929	620,975	165,680	1,450,000	1,710,000

**Expenses (by Area)** *There is only one budgetary division in this fund.*

<b>Ending Cash Balance</b>	<b>2,028,203</b>	<b>2,374,303</b>	<b>2,538,378</b>	<b>2,476,974</b>	<b>3,318,768</b>	<b>1,952,839</b>	<b>1,331,864</b>	<b>2,166,184</b>	<b>1,716,184</b>	<b>1,006,184</b>
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<b>Employees</b>	-	-	-	-	-	-	-	-	-	-
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**Fund 946-016 Parking Capital Reserve**

**2023 BUDGET** The 2023 budget includes \$800K for the development of Broadway East parking; \$260K for repairs to east garage stairs; \$400K for repairs and replacement of the exhaust controls in the CRG.

**PRIOR YEARS** 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. As of 2020, this fund is now associated with the Parking (69) department.

**Fund 946-017 Banks TIF Debt**

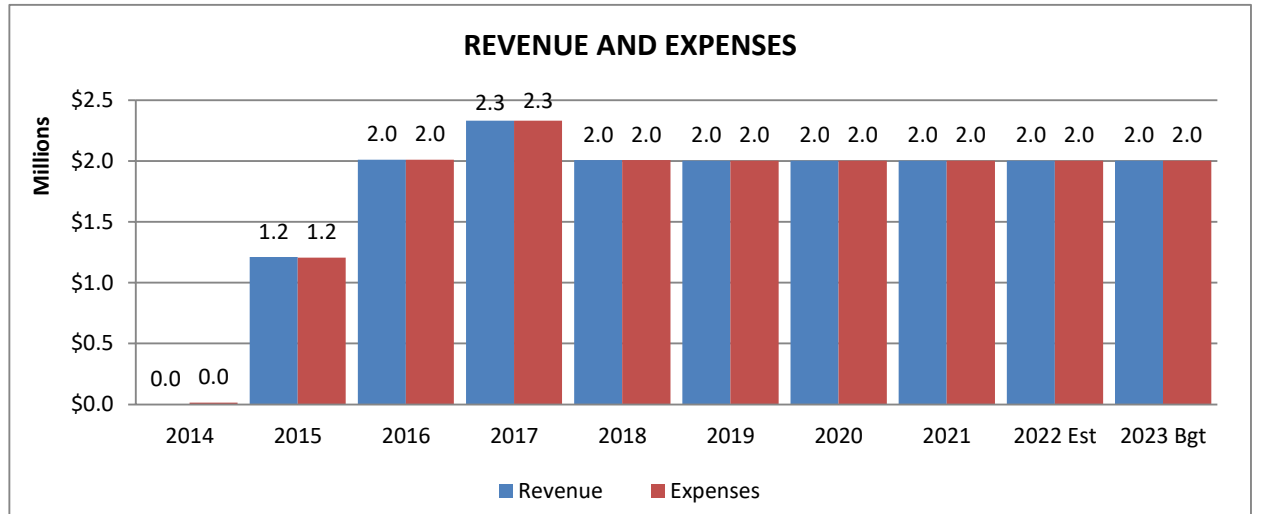
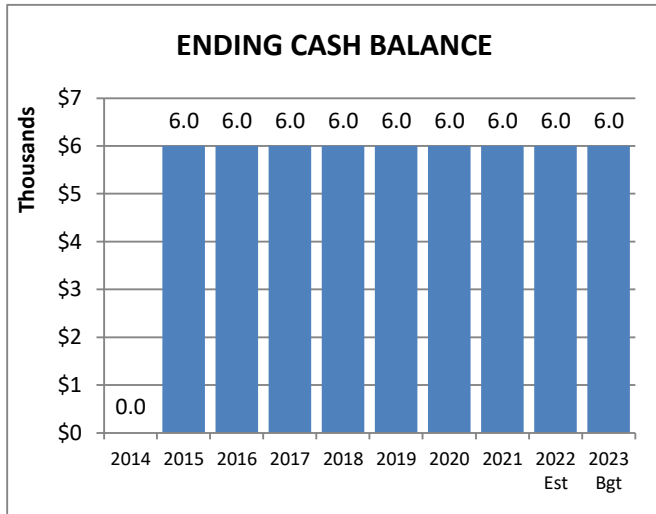
**Dept/s** Stadiums

**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

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	-	1,210,842	2,009,954	2,331,661	2,006,641	2,002,208	2,000,471	2,002,032	2,002,900	2,001,000
<i>TIF proceeds</i>	-	1,210,842	2,009,954	2,331,661	2,006,641	2,002,208	2,000,471	2,002,032	2,002,900	2,001,000
<b>Expenses (by Category)</b>	13,687	1,204,842	2,009,954	2,331,661	2,006,641	2,002,208	2,000,471	2,002,032	2,002,900	2,001,000
<i>Debt Service</i>	13,687	1,204,842	2,009,954	2,331,661	2,006,641	2,002,208	2,000,471	2,002,032	2,002,900	2,001,000
<b>Expenses (by Area)</b>	<i>There is only one budgetary division in this fund.</i>									
<b>Ending Cash Balance</b>	-	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
<b>Employees</b>	-	-	-	-	-	-	-	-	-	-



**Fund 946-017 Banks TIF Debt**

**OVERVIEW** TIF revenues collected by the City of Cincinnati are used to make debt service payments. Urban Redevelopment 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 946-018 Parking Debt Reserve**

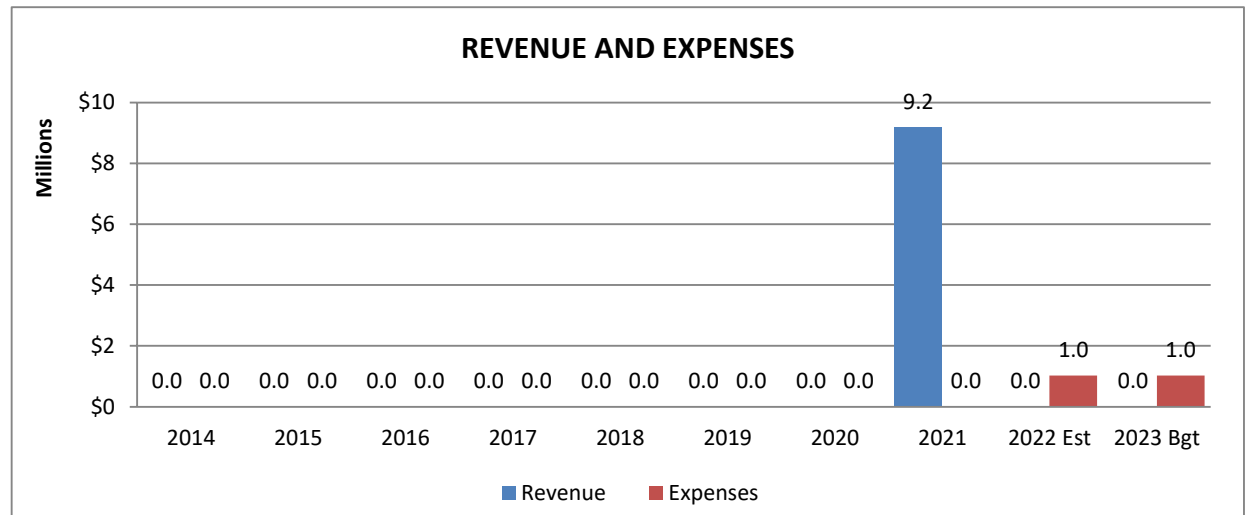
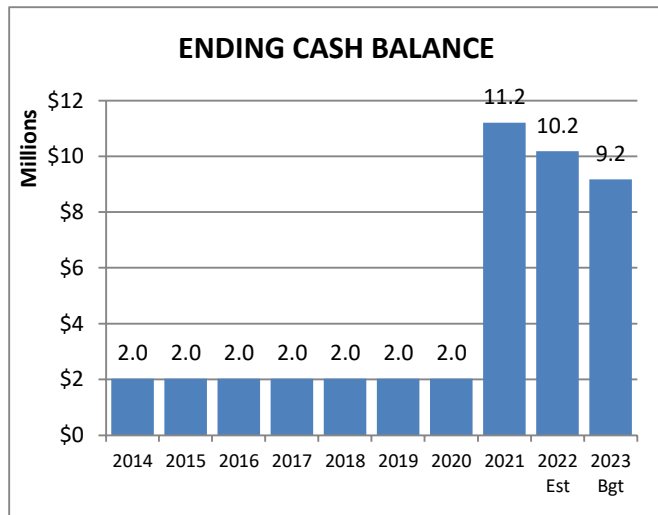
**Dept/s** Parking

**Sources** Parking bond premium

**Uses** Subsidy to debt service in the parking operations fund

**ORC** Section 133.32 - Depositing proceeds from sale

	2014	2015	2016	2017	2018	2019	2020	2021	2022 Est	2023 Bgt
<b>Revenues</b>	-	-	-	-	-	-	-	<b>9,180,000</b>	-	-
<i>Parking Op Transfer</i>	-	-	-	-	-	-	-	9,180,000	-	-
<b>Expenses (by Category)</b>	-	-	-	-	-	-	-	-	<b>1,020,000</b>	<b>1,020,000</b>
<i>Operating Transfers</i>	-	-	-	-	-	-	-	-	1,020,000	1,020,000
<b>Expenses (by Area)</b>	<i>There is only one budgetary division in this fund.</i>									
<b>Ending Cash Balance</b>	<b>2,028,203</b>	<b>2,028,203</b>	<b>2,028,203</b>	<b>2,028,203</b>	<b>2,028,203</b>	<b>2,028,203</b>	<b>2,028,203</b>	<b>11,208,203</b>	<b>10,188,203</b>	<b>9,168,203</b>
<b>Employees</b>	-	-	-	-	-	-	-	-	-	-



**Fund 946-018 Parking Debt Reserve**

**OVERVIEW** This fund received the bond premium on the 2021 parking debt issuance, and transfers one-tenth of the premium annually to the parking operations fund through 2030 to offset the cost of debt service until the call date.



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## Attachment 4 – ARPA Allocation Plan

### American Rescue Plan Act Allocation (as of 10/31/22)

Program	Budget
<b>Public Health</b>	
Testing and Testing/Vaccine Website/Coordination	\$1,500,000
Health Infrastructure Mitigation	\$3,000,000
Expansion of Nursing Programs	\$1,500,000
Expansion of Mobile Crisis Team	\$5,000,000
Youth Suicide Prevention Grants	\$1,500,000
Youth Resiliency	\$1,500,000
Relocation of Gun Range	\$5,000,000
Vulnerable Community Outreach (including 513 Relief Bus)	\$5,000,000
Vaccine Incentives	\$500,000
<i>Subtotal</i>	<i>\$24,500,000</i>
<b>Strengthening County Finances &amp; Departments</b>	
Revenue Replacement	\$32,000,000
Capital Improvements - Satellite Office	\$2,500,000
Premium Pay	\$2,400,000
County Staffing/Administrative	\$1,500,000
EMA Operations	\$1,000,000
<i>Subtotal</i>	<i>\$39,400,000</i>
<b>Addressing Negative Impacts</b>	
Affordable Housing Production (\$8M for re-entry, disabled, and senior housing)	\$25,500,000
Rehabilitation of existing affordable housing	\$8,000,000
Home Repair Program	\$2,000,000
Homelessness Prevention	\$5,000,000
Mortgage Assistance	\$5,000,000
Workforce Development	\$9,500,000
Non-Profit Assistance	\$7,590,331
Small Business Assistance	\$9,294,216
Hospitality Assistance	\$2,000,000
Arts and Cultural Assistance	\$2,000,000
<i>Subtotal</i>	<i>\$75,884,547</i>
<b>Enhancing Community Infrastructure</b>	
Broadband	\$10,000,000
Sewer / Stormwater	\$9,000,000
<i>Subtotal</i>	<i>\$19,000,000</i>
<b>TOTAL</b>	<b>\$158,784,547</b>



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# Hamilton County

## 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

## COUNTY ADMINISTRATOR

Jeff Aluotto  
(513) 946-4436

Phone: (513) 946-4400  
TDD/TYY: (513) 946-4719  
[www.hamiltoncountyohio.gov](http://www.hamiltoncountyohio.gov)

To: Board of County Commissioners  
From: Jeff Aluotto, County Administrator  
Cc: John Bruggen, Assistant County Administrator for Budget & Finance  
Holly Christmann, Assistant County Administrator  
Lisa Webb, Assistant County Administrator  
Subject: County Administrator's 2023 Capital Improvement Plan  
Date: November 1, 2022

---

### 2023 Capital Plan Approach

The 2022 capital plan looks broadly at the capital needs of all County facilities and programs. To create a more efficient plan County Facilities enters 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. The second step is the creation and presentation of a recommended capital plan to the Board which will occur during the first quarter of 2023 and include the associated funding sources.

### Board Action Needed

Board action on the Capital Improvement Plan when it is brought forward via legislation later in 2022 entails approval of a plan. For 2023, 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 during the first quarter of 2023 for Board consideration.

**Critical Maintenance Needs**

In addition to large capital projects, the 2023 budget includes \$3.5 million in funding for the most critical deferred maintenance needs within County buildings. County Facilities has determined the most critical maintenance needs for 2023 to be:

<b>Estimated Amount</b>	<b>Project Description</b>
\$19,000	A&D Annual Façade Monitoring Assessment
\$48,000	800 Broadway Annual Façade Monitoring Assessment
\$760,000	800 Broadway Arc Flash Hazard Mitigation
\$28,000	Courthouse Annual Façade Monitoring Assessment
\$60,000	Juvenile Youth Center City Ordinance Façade Assessment
\$43,000	Justice Center City Ordinance Façade Assessment
\$451,000	Justice Center 2023 Cell Door and Frame Replacements
\$240,000	Justice Center Arc Flash Hazard Mitigation
\$616,000	Justice Center Sally Port Secured Perimeter Door Replacements
\$735,000	Justice Center Skywalk Façade Repairs
\$500,000	Funding for Other Departments Requests – Project List TBD

**Current Capital Projects**

Attached are the current capital projects that will continue into 2023 and are ones that have advanced via the capital plan in previous years, including projected funding levels and sources.

Please do not hesitate to contact me with any questions concerning this document and the upcoming CIP review process.

## 2023 Projects Funded and In Process

10/28/2022

Building	Project Name	Description	Status	Appropriated Funding	Timeline
111 TriCounty Pkwy	Construction of a Consolidated 911 & EMA Facility	Provides much needed additional operational space for the 911 Comm Center Operations as well as eliminates the need for the EMA Administrative and Emergency Operation Leased Space	In Design	\$10,200,000	Design and updated construction estimate Complete Nov 2022
Banks	Cincinnati Black Music Walk of Fame	Build-out of SW corner of Banks development along with park development and programming with interactive Black Music Walk of Fame.	Construction	\$23,000,000	Construction in progress. Target completion date of July 2023
Parking Facilities	Findlay Market Garage	Development of 583 car parking facility in Over the Rhine on Central and West Elder	Construction	\$30,000,000	Construction in progress. Target completion of Summer, 2023.
Portune Center	Lobby Renovation and Elevator Replacements	Provide updated finishes and operational efficiencies throughout the main lobby, while replacing the high rise and freight elevators due to obsolescence.	In Process	\$1,400,000	Construction April 2023 - October 2024
Portune Center	Portune Center 6th Floor Meeting Room Improvements	Modernize the broadcasting and presentation equipment throughout BOCC public meeting rooms 603, 605 and 610. The 605 meeting room work includes the modernization of light fixtures.	Construction scheduled	\$300,000	Construction December 2022-January 2023
Portune Center	Portune Center Concrete Beam Restoration	Repairs isolated deteriorating concrete beams within the Basement.	Contract Approval Process	\$103,000	Construction March 2023 thru Sept 2023
Portune Center	Portune Center Arc Flash Hazard Mitigation	Replaces specific obsolete electrical disconnect equipment throughout the building to mitigate electrical safety hazards for Facilities staff.	Contract Approval Process	\$243,000	Construction June 2023 thru Dec 2023
Portune Center	Portune Center Risk Management Relocation to the 10th Floor	Consolidates the Risk Management administrative staff from two separate buildings into one space within the same building to expand operational efficiencies.	In Process	\$350,000	Construction Feb 2023 thru Aug 2023
Portune Center	Portune Center 9th Floor Server Room Demolition	Eliminates equipment and finishes that are no longer needed to support server equipment that is being relocated to the Courthouse. Provides an ability to build out this space for administrative use to increase operational efficiencies.	In Design	\$600,000	Construction August 2023 thru February 2024
Portune Center	Portune Center Lobby Hydraulic Elevator Replacements	Replaces the passenger elevators that serve the 1st thru 4th floors due to obsolescence.	In Design	\$550,000	Construction July 2023 - December 2024
Portune Center	Portune Center 1st Floor BMV/AutoTitle Consolidation and Renovation	Provides a one stop shop for the public in the downtown area to utilize the Auto Title and BMV services. This also increases operational efficiencies between the two Agencies.	In Design	\$820,000	Construction June 2023 thru December 2024
Alms & Doepke	JFS Interior Furnishings/Building Enhancement	Replaces office furniture throughout the facility due to obsolescence, while implementing a restacking of functions that provide operational efficiencies and an increased level of security for staff.	In Design	\$13,000,000	Construction Aug 2023 thru Aug 2026
Alms & Doepke	A&D Performance Contracting (Energy Saving Improvements)	Implements energy conservation measures throughout the facility that replaces and/or modernizes building systems to reduce energy consumption. These improvements include replacement of fluorescent lighting with LED, pneumatic temperature controls to digital, and minor heating and air conditioning equipment upgrades.	In Process	\$2,000,000	Construction October 2022 thru October 2023
Alms & Doepke	A&D Foundation and Façade Repairs	Restores the historic block foundation and brick façade joints to prevent additional movement, while eliminating increased water infiltration into the building.	In Design	\$7,300,000	Construction August 2023 thru August 2026
Taft Law Center	230 E 9th Appeals Court Furnishings	Repairs delaminating coverings on all exterior walls on the 11th and 12th floors of the building, floor coverings pulling away from the subfloor and provides isolated renovations on both floors to improve the operation and security of mediation sessions.	In Process	\$619,000	Construction Jan 2023 thru May 2024

Taft Law Center	230 E 9th Probate Court Magistrates' Lobby Security Upgrades	Install security measures on the 9th floor to prevent unauthorized access into the Court's Magistrates offices.	In Process	\$150,000	Construction Dec 2022 thru May 2023
Taft Law Center	230 E 9th Sump Pump and Drain Replacements	Replacement of existing Sub-Basement waste water pumps and drains due to an increase in failures and obsolescence.	In Process	\$120,000	Construction April 2023 thru Dec 2023
250 WHT	250 WHT Façade Repairs and Window Replacements	Restores the façade joints and replaces all exterior windows to eliminate water infiltration into the building.	In Design	\$1,700,000	Construction June 2023 thru December 2024
800 Broadway	800 Fire Alarm System Replacement	Replaces the existing obsolete fire alarm system throughout the facility with a modern and code compliant system.	Contract Approval Process	\$640,000	Construction Feb 2023 thru August 2024
800 Broadway	800 Sub Basement Storage Platform Repairs	Replacement of an existing elevated storage area to mitigate safety hazards for Facilities staff.	Contract Approval Process	\$78,500	Construction March 2023 thru Sept 2023
County Courthouse	Courthouse Interior Repairs	The Courthouse is now over 100 years old and has been experiencing plaster deterioration through the building. This project provides County Facilities with salary and benefit costs for two Platerers and one Painter dedicated to the Courthouse to provide ongoing repairs. This project also includes funding for Carpet Replacements in Common Pleas Courtrooms.	In Construction	\$1,500,000	Plaster Repairs are Ongoing - Carpet Replacements to be complete by Dec 2023
County Courthouse	Courthouse Chiller #3 Replacement	Replacement of one chiller that provides cooling to equipment throughout the building due to obsolescence.	In Process	\$450,000	Construction December 2022 thru Feb 2023
County Courthouse	Courthouse Brass Entry Door Repairs	Repairs and restores the non-functioning historical riot doors on the West/Entry side of the building.	Contract Approval Process	\$390,000	Construction Dec 2022 thru Dec 2023
County Courthouse	Courthouse Arc Flash Hazard Mitigation	Replaces specific obsolete electrical disconnect equipment throughout the building to mitigate electrical safety hazards for Facilities staff.	Contract Approval Process	\$375,000	Construction June 2023 thru Dec 2023
County Courthouse	Courthouse Building Automation System Replacement	Replaces the computer based system that controls all heating and cooling devices throughout the building due to obsolescence.	Bidding	\$1,578,000	Construction May 2023 thru May 2026
County Courthouse	Courthouse Critical Façade Repairs	Repair specific areas of the historical façade that are currently showing signs of movement in accordance with the City's Façade Ordinance.	In Design	\$300,000	Construction June 2023 thru Dec 2023
Justice Center	Justice Center Cell Door and Frame Replacements 2021	Replaces nine doors and frames within the secured housing areas of the building due to metal deterioration and rusting.	Material On Order	\$380,000	Construction February 2023 thru August 2023
Justice Center	Justice Center Cell Door and Frame Replacements 2022	Replaces six doors and frames within the secured housing areas of the building due to metal deterioration and rusting.	Contract Approval Process	\$274,000	Construction July 2023 thru July 2024
Justice Center	Justice Center Fire Alarm System Replacement	Replaces the existing obsolete fire alarm system throughout the facility with a modern and code compliant system.	Contract Approval Process	\$2,200,000	Construction Feb 2023 thru August 2024
Justice Center	Justice Center Underground Fuel Tank	Replaces the existing tank that provides fuel to the emergency power generators and heating boilers, which has reached its life expectancy. This is will mitigate the potential of an underground fuel spill due to deterioration.	Bidding	\$223,000	Construction April 2023 thru September 2023
Justice Center	Justice Center Germicidal Unit Replacements	Installation of a new UV-C chamber into the existing air handling unit that serves the medical unit of the building. The existing obsolete wall mounted units will be removed.	Bidding	\$189,000	Construction April 2023 thru September 2023
Justice Center	Justice Center Exterior Cell Window Screen Installations	Installation of new correctional grade metal screens on the interior of the cell windows to prevent inmate access and vandalism to the window glass.	In Design	\$2,741,000	Construction March 2023 thru September 2023
Justice Center	Justice Center Low Voltage Cell Lock Replacements	Replacement of electronic locking mechanisms that are electrified with low voltage electricity with a new upgraded low voltage locking mechanism that will prevent inmate access and vandalism.	In Design	\$7,400,000	Construction March 2023 thru March 2024

Justice Center	Justice Center Courtrooms A&B Renovations	Installation of ceiling drain pans over these courtrooms to prevent water damage when inmates flood the housing area above. The finishes will also be restored within both Courtrooms.	Contract Approval Process	\$400,000	Construction March 2023 thru Sept 2023
Justice Center	Justice Center Emergency Power System Replacement	Replaces the emergency power system to the building due to obsolescence.	In Design	\$1,600,000	Construction July 2023 thru July 2024
Juvenile Youth Center	Juvenile Youth Center Roof Replacement and Masonry Repairs	Replacement of the roofing system that has reached its life expectancy and Repairs façade cracking on one side of the building, due to normal settlement, which will eliminate water infiltration.	In Design	\$1,840,000	Construction July 2023 thru Dec 2023
Juvenile Youth Center	Juvenile Youth Center Security Camera Replacements	Replaces all existing security cameras at the facility due to obsolescence and an increase in failures.	In Design	\$540,000	Construction June 2023 thru February 2024
Communications Center	Communications Center Lobby Renovations	Increases security measures to the lobby, while expanding and improving some much needed operational space.	In Design	\$200,000	Construction March 2023 thru July 2023
Communications Center	Communications Center Asphalt Resurfacing	Restores the parking lot asphalt due to progressive deterioration.	Contract Approval Process	\$210,000	Construction June 2023 thru October 2023
Animal Shelter	Animal Shelter Needs Assessment	The Animal Shelter has recently experienced an increased need for K9 Housing. The current facility does not have the capacity to efficiently house K9s and there is an increasing amount of deferred maintenance at this leased facility. This assessment includes professional design and consulting services to obtain the operational needs of the Department and provide recommendations for a potential new or renovated facility that would provide an increased level of housing and an operationally efficient building.	In Process	\$375,000	Schematic Design for a new Facility will begin upon identification of potential sites

Total = \$116,338,500 # of Projects = 40



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# TLRC 2023 Levy Review Timeline

## Tentative Schedule

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<b>Date</b>	<b>Event</b>
Jan 23	Tax Levy Review Committee Meeting
Feb 2	Consultant Contract Approved
Feb 6	Cincinnati Zoo Presentation
April 10	TLRC Meeting
May 8	Final Consultant Report Due (NO MEETING)
May 15	Zoo Consultant Presentation
May 22	Zoo Presentation
June 5	Levy Public Hearing
June 12	TLRC Meeting
June 22	TLRC Final Report Due to BOCC
June 27 @ 1:00pm	TLRC Presents report to BOCC at Staff Meeting (138 E Court St, Rm 603)

\*All Meetings tentatively scheduled at 6:00pm at the Hamilton County Board of Elections (4700 Smith Road Cincinnati, Ohio 45212) unless otherwise noted.



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# Hamilton County

## County Administrator

### BOARD OF COMMISSIONERS

Stephanie Summerow Dumas  
Alicia Reece  
Denise Driehaus

Todd B. Portune Center for County Government  
138 East Court Street, Room 603  
Cincinnati, Ohio 45202

Phone: (513) 946-4400  
Fax: (513) 946-4444  
TDD/TTY: (513) 946-4719  
[www.hamiltoncountyohio.gov](http://www.hamiltoncountyohio.gov)

### ADMINISTRATOR

Jeff Aluotto  
Phone (513) 946-4436

## M E M O R A N D U M

Date: September 19, 2022

To: Board of County Commissioners

From: Jeff Aluotto, County Administrator

Copies: Holly Christmann, John Bruggen, Lisa Webb, Michael Patton Frank Spataro, Bridget Doherty, BoCC Chiefs of Staff

Subject: Administration Restructuring Initiatives

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As we cross the mid-year point of 2022, we continue the process of assessing the capacity of the organization to meet the service demands of internal and external stakeholders as directed by the Board's policy agenda. Continuation of the Union Terminal sales tax in 2019 allowed the County to address long standing issues of service delivery (e.g. enhanced economic development and social programming, 9-1-1 dispatch fee reductions, etc.) while right-sizing compensation and benefits offerings. Service-related initiatives led to changes in the County's organizational structure such as the creation of a formal section of County Administration to address criminal justice related issues and the cross-over impacts of addiction and mental health and formation of a 513Relief team which allowed for the dramatic escalation of social programming outreach during 2021 and beyond.

While the most visible of our efforts may have been externally focused, we have also continued to examine ways to improve the execution of our internal services. In that regard, there are several organizational restructurings which I will be initiating that are designed to address our need for more efficient internal/enterprise service delivery as well as the Board's desire for a more unified external presence.

Many of these restructuring moves involve organizational changes which can be made administratively. However, other initiatives involve the addition of staff. Many of these staffing changes will be included as recommendations within the 2023 Recommended Budget; however, I wanted to provide you with a summary of these changes now – as there are, in fact, certain moves which I would like to initiate more rapidly given current needs. Most of these will require Board consideration and approval.

## **Creation of a Department of Administrative Services**

The first restructuring initiative relates to the creation of an Administrative Services Department under the Board of County Commissioners. This move will centralize many of our internal/enterprise services under unified and consistent direction. Practically, this will entail the placement of County Purchasing, Telecommunications, and IT under one Assistant County Administrator – in this case Assistant Administrator Bruggen who already manages the County’s Budget Office. Once that change has been implemented, we will determine whether other enterprise services should be placed under the same umbrella.

This move will streamline the delivery of services to internal County departments and eliminate barriers to communication within the existing structure. By way of example only, it is critical that procurement actions of the County are coordinated with budget processes and approved budgetary resources. As Administrator, I meet weekly with an Operations Team comprised of senior leadership of the County to coordinate these efforts where possible. Unifying the reporting structure for these functions, however, will greatly assist in ensuring this occurs as a matter of routine.

Additionally, the location of Telecommunications and IT under its current department (9-1-1) has its roots in a past structure which is, frankly, no longer relevant to the County. Moving these divisions under Administrative Services will alleviate 9-1-1 of a significant workload, allow the Department’s focus to be placed squarely on the issue of emergency communications, and place critical IT functions under a department more closely aligned with the enterprise needs of the County.

## **Unifying County Communications**

The County possesses significant communications, public relations and marketing talent. However, much of this talent is dispersed across departments that have, historically, operated publicly facing programs and which have benefitted from restricted fund sources. In these specific departments, this has enabled the attraction and retention of a robust communications staff, as well implementation of a more refined communications effort. This contrasts with what has historically been possible in other areas of County operation, under the Board, where there has never been a specific focus on aligning communications until fairly recently. As such, the organization has become adept at messaging individual programs and efforts to specific target audiences (e.g. environmental programming, social programming under JFS, etc). However, these efforts have never been effectively linked to the Board and are branded in ways that do not allow the public to recognize the connection to the Board or the broader work of the County. At times, this has also led to disorganized communications and a disconnect between Board policy direction and day to day communication activities.

To remedy this, I will be restructuring our Countywide communications efforts to place these disparate efforts under the direct coordination of the Administration. The goals of this reorganization will be to:

- a. Make the most efficient use of the communications talent dispersed throughout County departments yet currently working only for specific programs/departments.

- b. Ensure that the excellent work occurring across the County is more effectively branded, and recognized, as efforts of the Board of County Commissioners.
- c. Ensure more effective coordination between Board policy direction and communication activities.
- d. Increase the volume of proactive communications activity on behalf of the County and Board - specifically in the area of social media.

This reorganization will entail the changing of reporting relationships such that communication positions at JFS and the Department of Environmental Services (“DOES”) will report to Communications Manager Bridget Doherty. Portions of those individuals’ time will now be allocated to the broader communications work of the County. It is my expectation that this will dramatically improve the County’s marketing and public relations presence in the community and with the media. Initial investigation indicates that this can be accomplished with minimal impact to the work currently occurring on behalf of these individual departments.

### **Creating a Department of Addiction Response**

As indicated above, earlier this year the position of Assistant County Administrator for Social Programs and Justice Services was created to more effectively coordinate the substantial overlapping work occurring in the areas of criminal justice, social services and addiction response. The Department of Reentry now reports formally to Assistant Administrator Webb. At this point in time, I will be further consolidating the functions reporting to this position by creating a Department of Addiction Response. Meagan Gosney, while reporting to Asst. Administrator Lisa Webb, will coordinate the functions within this new department which include:

- The Hamilton County Addiction Response Coalition
- OneOhio programming (both the direct County allocation and Region 2 Foundation)
- Hamilton County Heroin Task Force
- Diversion efforts including Quick Response Team (QRT) and Law Enforcement Assisted Diversion (LEAD) programming.

There are no staffing additions being recommended at this time for this restructuring; however, I believe it is important to visibly demonstrate the alignment of the reporting relationships associated with this function to ensure effective coordination of these services.

### **Staffing Needs**

Even prior to this effort, it has been clear that many of the aforementioned functions suffer, not only from structural impediments but simply from lack of capacity to perform critical day-to-day work in these areas. For example:

- The IT help desk function, under the BoCC specifically, is largely non-existent and utilizes a patchwork collection of PC specialists, Network Engineers, and departmental staff with other full-time responsibilities to address day-to-day IT issues in departments. This was a by-product of staffing attrition in the early-mid 2000’s. This is highly inefficient given the size of our operation,

leads to lower levels of service for IT work requests, and does not allow higher level networking staff to focus on critical issues such as network security, developing a coordinated work order system, and strategic technology improvements. I anticipate the 2023 Budget will include positions designed to strengthen our IT efforts including an IT Manager and an additional PC Specialist 2 position to address these issues and allow for career mobility within the division.

- As the County rebounds from the lean years of the mid-2000's, the Budget Office is being increasingly called upon to conduct programmatic analysis associated with Board policy goals and other County initiatives. Deep analysis of departmental budgets and funds, long-range financial planning, and publicly facing financial reporting have been difficult to achieve given current staffing levels.

The restructure of Administrative Services, while ensuring more effective coordination of our internal services, will allow the Assistant County Administrator to focus on higher level financial management and strategy. As such, the 2023 Recommended Budget will propose the creation of:

- A Budget Manager position to provide day-to-day oversight and management support for analysts,
- An additional analyst to provide necessary departmental budget analysis, and
- A Fiscal Officer to balance workload and more effectively coordinate the finances of Department 2 (Board, Administration, HR, Purchasing, Economic Inclusion and Equity), as well as associated departments and contracts (Addiction Response, Reentry, Non-Departmentals, Contracts and Subsidies, The Banks, CLEAR, Economic Development, Levies, Debt Service, MSD Oversight, Dog Warden, etc.). Fiscal duties are currently being performed as a portion of one analyst's job. This erodes the capacity for that analyst to conduct core budgetary work and does not allow the appropriate attention to detail required of a Fiscal Officer position working on behalf of departments of this size.

Additionally, this restructuring contemplates the 2023 hiring of a Transient Occupancy Tax Specialist (paid for from restricted funds) to specifically manage the operations of that fund (including billing and receipts from hotels, etc.) and take on strategic priorities such as the analysis and potential implementation of a short-term rental policy for the County. This will also involve transferring the portion of the current TOT analyst's time back to the general fund.

- The County's public information and marketing work, especially in social media, has lagged both from the perspective of coordinating departmental efforts and the volume of communications. This has led to a random and sparse County presence on social media networks which, in today's world, is not conducive to effectively communicating with the general public and disseminating critical information through mechanisms aligned with today's culture. I am proposing to address

this, in part, through the creation of a Digital Content Coordinator position to provide strategic focus and coordination to the County's efforts in this regard.

- The implementation of programs associated with federal funding combined with an aggressive policy and administrative agenda has led to capacity issues within the Administration itself. As detailed below, I propose remedying this through the addition of a position designed to ensure follow-through on many of the more tactical, day-to-day projects being pursued by the Administration in response to Board policy initiatives.
- The Board has taken bold actions to improve the work environment for employees, including a parental leave policy, reinstatement of tuition reimbursement and market compensation adjustments. While these efforts have made a significant and positive change in our environment and have had a direct impact on employees, certain County departments continue to face challenges filling and retaining positions - one of the most critical being 9-1-1 dispatchers. To provide a focused effort on recruiting efforts at the 9-1-1 center, I am proposing to create a position dedicated to recruiting and retaining 9-1-1 dispatchers.

### **Immediate Recommendations**

While many of the staffing initiatives associated with the restructuring detailed above will be proposed within the 2023 Budget, I will be recommending the advancement of four personnel initiatives prior to 2023. These will require action by the Board to add positions to the Table of Organization (T.O.) Financial capacity currently exists for these moves within the Administration's budget for 2022; as such they are not anticipated to require any addition to the Department 2 Budget. These include:

1. Creation of a Deputy Assistant County Administrator position to assist with the delivery of special projects within the Administration. This position will report directly to the Administrator and will work on the numerous projects which arise throughout the year, fall outside of our normal workplan, but require significant time commitments. The position will also assist in overseeing specific Board policy initiatives. For example, I foresee this position directly overseeing departmental process improvement initiatives, representing the Administration on external committees and task forces (e.g. SORTA's BRT Task Force), assisting HR with oversight of the County's Intern/Fellowship program (especially as individuals are placed in elected offices), developing and organizing standard operating procedures within the Administration, assisting Communications with spearheading departmental reporting efforts, shepherding special requests of Commission offices, overseeing specific, longer-term projects such as coordinating the rollout of the County's satellite office, taking over the County's legislative affairs functions (and replacing the need for a Government Affairs Officer), serving as the Administration's point person on events such as shared services meetings, coordinating the resolution of Board requests from Commission meetings, etc.

2. Creation of a Digital Content Coordinator reporting to the Communications Manager. This position will provide additional capacity for the branding and social media efforts of the County. The position will be responsible for organizing all BoCC departments on one social media management platform to promote consistent brand messaging and high-quality information. For reference, there are currently 21 social media platforms being managed by Board departments. The position will be responsible for streamlining the County’s social media presence and significantly boosting the County’s daily engagement on these platforms. In turn, this will allow the Communication Manager the ability to focus, more heavily, on issues of Countywide branding, crisis communications, marketing and public relations.
  
3. Addition of a Budget Analyst position to provide immediate capacity for budget analysis and to ensure that the analyst is trained in time to provide departmental budgetary oversight following the restructuring identified above.
  
4. Creation of a Recruiter and Outreach Coordinator to improve and accelerate the hiring process at the 9-1-1 center. This position will be laser-focused on developing an effective recruiting program that includes strategic outreach to the entire community. In addition, this position will work with current employees and Human Resources to identify barriers to employment and work with HR and the 9-1-1 Center to overcome those barriers.

## Financial Impact

The financial impact of all of the above actions is detailed as follows:

Initiative*	Cost (w/Benefits)
Creation of Administrative Services Department	
Budget Manager (Less impact if this occurs via internal promotion)	\$140,000
Budget Analyst	\$71,000
Fiscal Officer	\$94,000
PT Analyst (Hiring of TOT Coordinator and reallocation of current analyst to General Fund)	\$34,000
Cooperative Technology Manager	\$190,000
PC Specialist 2	\$78,000
Creation of Communications Department	
Digital Content Coordinator	\$78,000
Charge to General Fund for Use of JFS/DOES Personnel (May vary)	\$120,000
9-1-1 Recruiter	\$75,000
Administration	
Deputy Assistant Administrator/Special Projects	\$150,000
<b>Total</b>	<b>\$1,030,000</b>

\*Shaded denotes 2022 action.

## **Next Steps**

1. Discussion with Board offices to assess and answer questions.
2. I will be advancing the administrative aspects of the organizational restructurings over the coming weeks. This will involve changing reporting relationships as identified on our Table of Organization. This does not require Board approval.
3. The four positions detailed above will be brought to the Board as changes to the County's Table of Organization. No action will be taken on filling these positions until Board approval of those changes.
4. The additional positions detailed in this report will come forward in the context of the 2023 Recommended Budget. As such, no Board action is required at this point.

Thank you, Commissioners. I will follow up with each office independently to discuss and answer any questions.



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# Hamilton County

## County Administrator

### BOARD OF COMMISSIONERS

Stephanie Summerow Dumas  
Alicia Reece  
Denise Driehaus

Todd B. Portune Center for County Government  
138 East Court Street, Room 603  
Cincinnati, Ohio 45202

Phone: (513) 946-4400  
Fax: (513) 946-4444  
TDD/TTY: (513) 946-4719  
[www.hamiltoncountyohio.gov](http://www.hamiltoncountyohio.gov)

### ADMINISTRATOR

Jeff Aluotto  
Phone (513) 946-4436

## M E M O R A N D U M

Date: October 31, 2022

To: Board of County Commissioners

From: Jeff Aluotto, County Administrator

Copies: Holly Christmann, John Bruggen, Lisa Webb, Meagan Gosney, Chiefs of Staff

Subject: OneOhio First Payment Recommendation

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The purpose of this communication is to provide the Board with a recommendation from the Administration on uses and allocations for the County's initial direct allocation payment associated with the OneOhio settlement.

### **Background**

The OneOhio Settlement splits funding into three categories: State Share (15%), Direct payments to Local Government (30%) and the OneOhio Foundation Board (55%).

The Administration provided a memo to the Commissioners on August 3, 2022 providing an overview of this funding as well detail on how funds can be used.

The OneOhio Memorandum of Understanding FAQ details how these funds can be used:

*"All Opioid Funds, regardless of allocation, must be used for certain Approved Purposes defined in The OneOhio MOU and its Exhibits. Opioid Funds can be used on programs that address prevention, treatment and long-term recovery; criminal justice; and public awareness costs that promote the overall health and well-being of Ohioans, and the Local Government share can also be used for past expenditures consistent with the Approved Purposes. The plan ensures that these funds are preserved and flexible over time as a way of helping combat the ever-evolving drug problem."*

Hamilton County's Direct Payment is anticipated to total \$11,796,586 over the next 18 years. The first payment totaling \$506,616 was received this summer.

**HC Addiction Response Coalition**

As stated in the earlier memo, the Administration reached out to the Hamilton County Addiction Response Coalition to provide recommendations on funding priorities (attached). The Coalition recommended funding for the following services and allocations:

Treatment/Recovery	60%
Prevention	10%
Interdiction	10%
Harm Reduction	10%
Faith Community	5%
Business Community	5%

**Federal Grant Awards**

The County recently received notification of several federal grant awards to provide additional addiction response services to our community. These grants will provide over \$4.5 million in services to our community including:

- \$2.7M Hamilton County Drug Court enhancing and strengthening access to treatment services, case management and wrap around services to support 2,800 potential participants over the next five years and the establishment of an advisory committee to monitor access to the program
- \$739,000 for school outreach and prevention services targeting high risk youth
- \$900,000 to expand the Sheriff’s Education, Medication, Support (EMS) pilot to a fully supported program providing medication assisted treatment to individuals throughout the Justice Center
- \$238,000 for the Hamilton County Heroin Task Force operations
- An extension of the current Law Enforcement Assisted Diversion (LEAD) grant, through September 2023

The Administration considered the impact of these as well as supports for current programs in determining recommendations for OneOhio settlement funds.

**Recommendation**

The following services are being advanced for consideration in 2022-2023. The recommendations are all in line with the OneOhio funding guidelines.

The services are listed below by OneOhio Abatement Strategy:

- Treatment/Recovery Support \$300,000
  - Provide wrap around services for individuals within the criminal justice system (Drug Court, Reentry Court, HCJC, Change Court) and other county partnerships (Engagement Center, QRT, LEAD, Reentry)

- Prevention \$50,000
  - Expand community coalition partnerships for at risk/high risk youth
  - Expand training with African American Engagement Workgroup (AAEW) church partnerships for prevention and treatment supports
  - Develop a social media campaign toward promoting access to services and reducing stigma
- Early Intervention and Crisis Support \$75,000
  - Expand community-based services by partnering with the 513 Relief Bus and OneStop to provide QRT peer navigator outreach services
- Harm Reduction \$50,000
  - Supplement funding for the HCPH Naloxone Strategic Plan and Safe Services Program funding gaps
- Leadership, Planning and Coordination \$30,000
  - Provide for OneOhio Region 2 administration, long-term planning, and development efforts

In addition, the Administration is anticipating potentially receiving another OneOhio payment during 2022, but the timing for the payment has not been confirmed. When that payment is received, additional allocation recommendations will be made, using the HC ARC funding priorities, a review of current Addiction Response programming and OneOhio Region 2 funding priorities and potential new service needs within the County.

**Next Steps**

The Administration will discuss the recommended services with each Board office and will incorporate these recommendations into the 2023 Recommended Budget. The Administration will proceed with implementing these recommendations, upon passage of the Budget by the Board, along with any directed modifications.



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## **Hamilton County Board of Commissioners**

Stephanie Summerow Dumas, President

Alicia Reece, Vice President

Denise Driehaus, Commissioner

County Administrator

**Jeff Aluotto**

Todd B. Portune Center for County Government

138 East Court Street, Room 603

Cincinnati, OH 45202

(513) 946-4420

[www.hamiltoncountyohio.gov](http://www.hamiltoncountyohio.gov)