



**2024 ADMINISTRATOR'S
RECOMMENDED BUDGET**



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RESPECTFULLY SUBMITTED TO THE HAMILTON COUNTY BOARD OF COMMISSIONERS:

Alicia Reece, President

Denise Driehaus, Vice President

Stephanie Summerow Dumas, Commissioner

A MESSAGE FROM THE COUNTY ADMINISTRATOR

Board of County Commissioners,

It is my pleasure to provide you with the Administrator's recommended Hamilton County Budget for 2024. Before going any further, I want to use this message as a platform to recognize the incredible work of the County – at all of its levels – in delivering service to its residents over this past year. During 2023, the County continued to provide core and mandated services to the public as mandated by Ohio law - be it in the areas of public safety, elections, the judicial system, or social services. While doing so, the County also implemented some of the most progressive and innovative programming in its history. These efforts include expanding the reach of County services into the community to reach those who previously lacked access to those services, addressing ongoing social needs made evident during the COVID-19 pandemic, partnering with County elected offices to support and enhance our criminal justice and public safety work, investing historically in the creation of affordable housing, and assisting our suburban partners with their community and infrastructure needs with an unprecedented level of partnership.

While supporting the core and mandated functions of County government, 2023 also saw the County make strategic investments, both internally and with our external partners, to benefit the community. The County continued the work of improving the local economy by investing in its two convention districts, created a new tourism attraction on the riverfront, invested in community organizations working with the youth of the community, expanded economic assistance to seniors, funded technology improvements throughout the organization – including our public safety and judicial functions, and continued to help those struggling with mental health and substance use disorders.

While delivering these services for the public, the County also continued to enhance its status as an employer of choice in the region by ensuring our system of compensation and benefits provide our employees with the support they need to enjoy, not just a job, but a sustainable career with Hamilton County.

As we recognize the programmatic accomplishments of prior years, the County has also continued to see its finances stabilized – buttressed by an expanding revenue environment. Sales tax revenues, in particular, have continued to support the progress mentioned above. Within this environment, the 2024 General Fund Budget, as proposed, is structurally balanced. However, continued expense pressures, and a flattening revenue curve will, once again, begin to pressure the ability of the County to retain existing, let alone expand, programming.

I am confident that the budget, as recommended, supports the provision of statutorily mandated core functions throughout all areas of County government. Additionally, the recommended budget continues to fund the policy priorities as delineated through prior policy direction, policy statements from Board offices, and ongoing communication with elected offices.

The recommended budget makes progress in the areas of:

- Public Safety
- Economic and Community Development

- Environment and Public Infrastructure
- Social Services
- Organizational Excellence

These policy areas have been well-defined by the Board over the past several years and include a wide range of programming and projects, designed to ensure a safe, healthy and vibrant community. The recommended budget supports hundreds of programs, services and projects funded through various funding sources to support these policy initiatives as well as core mandated services.

In addition to the above priority areas, the 2024 recommended budget adds another key theme: Sustainability.

As the County's finances have stabilized it becomes critical that ongoing and new spending priorities are established in a manner that is sustainable and does not compromise long-term fiscal health. The quarter-cent sales tax approved by the Board in 2019 did not produce "surplus" revenue for the County. The sales tax produced revenues necessary to avoid fiscal emergency and to address long-standing shortcomings in County services, infrastructure maintenance and talent management. As these shortfalls were addressed, the County finds itself in a position where there is a tenuous balance between revenues and service expectations.

The County has critical, mandated services to perform. It must meet the needs of the community and its residents. There are infrastructure needs to tend to. And it must accomplish these goals in a way that fosters the long-term health and success of the community. The 2024 recommended budget does just that. The Board will note, however, that the requests of many departments and agencies have been reduced in the development of this recommended budget in order to ensure a sustainable and structurally balanced budget. To be clear, the 2024 Recommended budget does not include staffing reductions. It does, however, eliminate certain new staffing requests while reducing funding allocations to some existing programs.

The revenue projections identified in this budget are prudent yet support Board priorities. Expenditure recommendations support both the mandated and visionary programming identified by the Board and elected officials - yet are sustainable in the context of revenue projections.

Again, I am pleased to have the opportunity to submit this recommended budget on behalf of the dedicated employees of the Administration, staff and elected offices that work every day to delivery critical services on behalf of the residents of Hamilton County.

Respectfully submitted,



Jeffrey W. Aluotto
County Administrator

INTRODUCTION AND MAJOR THEMES

The Recommended 2024 General Fund Budget is Structurally Balanced

The 2024 Recommended All-funds budget is submitted at \$1.3 billion. The General Fund portion of the budget is structurally balanced at \$394.5 million which is an increase of approximately 12% from 2023. As the Board is aware, structural balance of the general fund budget is critically important in order to ensure that ongoing revenues are capable of supporting ongoing expenditures. Ensuring a structurally balanced budget allows for the sustainable maintenance of programs and staffing levels, appropriate compensation and a prudent level of capital investment and avoids the need for dramatic departmental reductions on an annual basis.

The Recommended Budget Supports Mandated and Critical Services While Addressing County Priorities

The 2024 Recommended Budget supports critical and mandated services including public safety, criminal justice, elections, social services, and the various statutory row office of the County including the Auditor, Recorder, and Treasurer. The Budget provides for the operation of all mandated County offices while making strategic policy investments in the areas of 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. The Budget seeks to continue projects and programs delineated by past Board policy direction. Targeted reductions, in programs, are employed where necessary to ensure balance.

The Recommended Budget Continues Progress on Major Capital Initiatives

The 2024 Budget continues to advance major capital projects of the County including addressing major areas of deferred maintenance in County buildings. In addition, the Budget supports the continuation of priority County projects such as:

- Development of the Hamilton County Regional Safety Complex
- Revitalization of the County's convention districts
- Consolidation of the County's 9-1-1/EMA functions
- Build-out of a County satellite office
- Justice Center safety improvements

The Recommended Budget Facilitates Organizational Excellence

While a successful budget needs to effectively support external community priorities, it also must support the health of the organization responsible for executing those priorities. Specifically, the 2024 Recommended Budget supports a progressive talent/workforce plan including advancing professional development needs, a robust slate of needed internal capital improvements, continuous improvement efforts, and a strategic

approach to technology and systems designed to support the effective operation of the County as an organization.

The Recommended Budget Leverages Strategic Partnerships

A great deal of information has been written about how the public sector, in today's society, doesn't function as it once did. The demands on local government stretch it far beyond what it was established to do and strain the internal resources and expertise it has at its disposal to meet those demands. As such, the reliance upon partnerships or networks has become an indispensable way of ensuring that community goals are effectively met. The 2024 recommended budget relies upon community-based partnerships to make progress 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 public safety investments, use of the Cincinnati Development Fund to advance the County's affordable housing initiatives, leveraging the Port for operation of the Landbank and site-readiness programming, partnering with SORTA for infrastructure improvements, working with local development partners to revitalize the convention district, partnering with federal, state, and local level to advance the Hamilton County Regional Safety Complex, and continuation of community-based grants to spur first-ring suburban economic growth.

Taxation Levels Support Board Priorities

Commissioner approved levies and sales tax rates remain at the 2023 levels within the 2024 Recommended Budget. The recommended budget includes an increase to the Transient Occupancy Tax, as voted upon by the Board, to support the revitalization of the downtown convention district.

Budget Exceptions

The reader should note that there are some functions which, while referenced in this transmittal, will not be appropriated with the 2024 Budget. Primarily, this is the case for departments and agencies adhering to federal budget or grant calendars or where a separate process is otherwise necessitated. For example, grant funds such as the Community Development Block Grant, HOME Grant and Emergency Solutions Grant and grants in the Coroner's Office, Environmental Services, and the Emergency Management Agency follow the federal budget calendar and, as such, do not sync with the County's standard budgeting process.

This transmittal document may reference these activities and funds given their important connection to the work of the County; however, appropriation will occur consistent with the relevant grant calendar. Additionally, the Operating Budget and Capital Improvement Plan of the Metropolitan Sewer District are approved through a separate process.

Balancing Framework

The 2024 Recommended Budget was developed in a manner which balances organizational need with revenue constraints. Initial departmental requests totaled approximately \$40 million in excess of projected revenue resources for 2024. County Administration arrived a balanced budget recommendation using the following framework (not in ranked order):

- Maintaining financial sustainability
- Ensuring the maintenance of core/mandated service levels across the County organization

- Maintaining progress toward Board policy priorities
- Supporting County employees and the ability of the organization to attract and retain talent
- Addressing ongoing infrastructure needs

County Administration utilized a combination of targeted reductions to budget requests and the application of prudent, yet appropriate, vacancy reduction factors to achieve balance. The current labor environment continues to result in a significant amount of churn within the County workforce. As such, applied vacancy factors may exceed historical amounts in certain departments.

The Recommended Budget accounts for organic revenue growth, and/or recent trends, in the County’s primary revenue sources:

Sales Tax: Sales Tax is budgeted at \$155.6 million or 1% above 2023 year end projections.

Property Tax: Property Tax is budgeted at \$53.2 million or 17% above 2023 year end projections given recent reappraisals.

Local Government Fund: The Local Government Fund is projected to remain stable at \$15.6 million.

Transfer Tax: Transfer Tax revenue is projected just under 2023 levels, following a two-year decline. It is budgeted at \$12 million for 2024.

Interest Earnings: Interest Earnings are budgeted at \$28.9 million. By historical standards, this amount is high although still lower than the most recent Treasurer estimates. Given the potentially volatile nature of interest earnings, the Administration has taken a cautious approach by designating \$10 million of the 2024 budgeted total toward one-time capital needs. The remainder is budgeted for traditional operations. Revenues over budget will fall to reserve. This approach is designed to ensure that this critical revenue source is treated in a manner that proves fiscally sustainable for the organization.

Utilizing This Document

The following Recommended Budget transmittal provides the reader with a high-level overview of major strategic priorities contained within the 2024 spending plan as recommended by the County Administrator. This spending plan is based, in large part, upon the requests of departments tailored for available resources, by the balancing recommendations of the County Budget Office, and by policy priorities established by the Board of County Commissioners. As indicated above, the Budget is broken down by the following categories:

- Public Safety
- Economic and Community Development
- Environment and Public Infrastructure
- Social Services
- Organizational Excellence

For a quicker review of departmental budget figures, please refer to the Budget Summaries included in [Attachment C](#) for the General Fund.

More detailed information on each department (Departmental line items for Personnel, Non-Personnel and Capital) can be found in the Departmental Overviews beginning with [Attachment D](#) for the General Fund and [Attachment E](#) for Restricted Funds.

Those looking for a summary of the County's General Fund reserve balance can refer to the analysis provided in [Attachment C](#) of this transmittal.

Finally, those looking for a quick summation of Board of County Commissioner policy priorities included in this recommendation can find that information in Section II of this document recognizing that this information may change as the Board deliberates on a final operating budget. Readers should be aware that the items listed in Section II are meant to denote policy priorities of the Board – which does not necessarily indicate a unanimous Board for any given item. As such, caution is urged as this table may not necessarily reflect an individual Commissioner's policy position on any given item.

POLICY PRIORITIES IN THE 2024 RECOMMENDED BUDGET

The recommended 2024 All-Funds Budget is rooted in budgetary and policy guidance of the Board of County Commissioners. The Budget focuses on the following priority service areas:

- Public Safety
- Economic and Community Development
- Environment and Public Infrastructure
- Social Services
- Organizational Excellence

These categories match, broadly, with the policy and service priorities of the Board over the past several years and encompass mandated service areas, Board policy priorities and internal service functions necessary to deliver results in these areas.

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.

For convenience, the following table details major policy areas of the Board of County Commissioners over the past two years and provides detail on their status within the 2024 Recommended Budget.

Board Policy Item	Funding and Status Within 2024 Recommended Budget
Public Safety	
Hamilton County Regional Safety Complex	\$20.4 million included in the County's General Fund and ARPA Budget for construction. Additional funding to be provided by County funding partners.
Construction of consolidated EMA/9-1-1 Facility	\$24.4 million in capital funding included in County's General and Restricted Fund and ARPA Budgets
Justice Center Capital Improvements	\$22.3 million in capital projects currently underway and \$2.4 million proposed for 2024
Community Alternative Sentencing Center	\$1.1 million shared between TCAP and County's General Fund
Expansion of DVERT Program	Expansion of program to entire County fully funded within JFS Budget
Economic and Community Development	
Convention District	Funding included in the County's Occupancy Tax model
Office of Small Business	\$1.1 million in General Fund and \$1.5 million included in ARPA Budget
Large Event Grants	\$1 million included in General Fund Budget
Small Event Grants	\$200,000 included in General Fund Budget
Community Revitalization Grants	\$2.5 million included in General Fund Budget
Community Impact Grant	\$800,000 included in General Fund Budget
Property Ownership	\$500,000 included as General Fund Earmark
Bike Trails	\$500,000 included as General Fund Earmark
Black Music Walk of Fame Operations	\$939,969 included in Banks/Parking Operations
Affordable Housing Production	\$33.5 million included through the County's ARPA Budget and Plan
Youth Sports Assessment	Study funded in 2023. Recommendations reported in 2024.
Social Services	
OneOhio Settlement	\$1 million in programming included in the 2024 Budget
Inspire Youth Program	\$500,000 included in ARPA Budget and Plan
Beyond Your Imagination Program	Staffing and expenses included in JFS Budget
Office of Youth	\$5 million included in JFS Budget from the Children Services Levy
513Relief Bus	Fully funded in ARPA Budget and Plan
Senior Utility Assistance	\$1 million included in the Senior Services Levy
Satellite Office	\$2.2 million (ARPA) in capital and operational funding included in County's General Fund and ARPA Budgets
Environment and Public Infrastructure	
Overland Flooding	\$125,000 included as Earmark in County General Fund
Organizational Excellence	
Disparity Study Initiatives	\$54,303 included for licensing of new procurement system in General Fund Budget
Internship/Fellowship Programs	Both programs fully funded within the General Fund Budget
Compensation of BoCC Support Staff	A 3.5% salary adjustment is recommended with 2.5% of this amount based upon performance: market compensation for support staff under review by HR
Parking	To be assessed further in 2024
Childcare	To be assessed further in 2024

Commission on Women and Girls	Maintains current staff support funded in the 2024 Budget
Ensuring Competitive Wages	Included in 2024 Recommended Budget

The following sections of the transmittal provide a summary of the major policy areas and detail on specific programming changes present in the 2024 Recommended Budget.

Public Safety

Public Safety, including operation of the criminal justice system in the County, encompasses 72% of the 2024 recommended general fund budget and is one of the foundational responsibilities of local government. Counties, in Ohio, are responsible for funding and operating the Court system, the County Adult and Juvenile Justice Center, County Prosecutor’s Office, Sheriff Patrols, the County Crime Lab, 9-1-1 Call Center, Emergency Management Agency, and the County Dog Warden.

Over the past several years, considerable effort has been made by the County to operate a criminal justice system which focuses on protecting the public while providing opportunities for intervention programming designed to reduce recidivism and to address the underlying causes of criminal activity – all while maintaining judicial discretion and oversight. The 2024 Recommended Budget invests heavily in the mandated and core functions of the County’s public safety functions including:

Operation of the County Sheriff’s Office

The 2024 Recommended Budget supports the full operation of the Hamilton County Sheriff, at \$125.2 million and 971 FTEs. This total includes \$59.6 million for operation of the Corrections Division and \$30.9 million for the Enforcement (Patrol) Division the two largest divisions of the Sheriff’s Office. General fund operations of the Sheriff are included at \$108.4 million.

The 2024 Budget includes funding for the Sheriff’s patrol services which includes the provision of contracted patrols in seven political subdivisions. During 2024, the County will continue to finalize patrol contracts with communities which have had difficulty maintaining their own police departments and effectively paying for contracts with the Sheriff. The County has offered phased-in agreements with communities facing funding challenges; however, will need to discontinue these arrangements if they do not transition into long-term agreements. The County will continue to assist communities struggling with police officer staffing shortages; however, it is important to note that the County’s ability to assist in this manner is limited.

The 2024 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 includes resources to staff the Sheriff’s Court Services operations which includes court security, building security, felony warrant services, prisoner transportation and registration services for convicted arsonists and sex offenders.

The Budget also contains funding to continue the Sheriff’s Corrections and OPOTA (Ohio Police Officer Training Academies). It is anticipated that 125 recruits will graduate from the Corrections Academy in 2024 and 40 officers will graduate from the OPOTA Academy.

Justice Center Capacity and Recovery Expansion (CARE) Pods

The 2024 Recommended Budget allocates funding, contingent upon traditional vacancy trends, to ensure full staffing of the Hamilton County Justice Center. This funding includes provisions to initiate the opening of an additional 90 beds, dedicated to supporting the County's delivery of enhanced treatment services for incarcerated individuals with mental health and substance use disorders. The operational expenses of the pods in 2024 have been designated as a priority by the OneOhio Region 2 Board for funding.

The Sheriff's phased strategy for launching these pods commenced in 2023 with the recruitment of an Addiction Coordinator responsible for overseeing jail-based treatment programs within the Justice Center. The first of these treatment pods is slated to commence operations in February 2024, focusing on the stabilization of medium to maximum security offenders. This pod will offer comprehensive substance use treatment services to both male and female inmates, with the male pod launching first, followed by the female pod after 90 days.

Eligibility criteria apply to individuals with sentences ranging from 30 to 90 days, who will be reintegrated into the community with comprehensive wrap-around support upon successful program completion. The initial criteria for eligibility will allow individuals to self-identify as in need of treatment, with the long-term goal of integrating court referrals into the pods by the end of the year. Furthermore, Medication Assisted Treatment for individuals housed within these pods will continue to be available, sustained by the Sheriff's \$900,000 federal grant for medication and additional support designed to address opioid use disorder within the Justice Center.

Modernizing Policing Operations

The Recommended Budget includes continuation and advancement of the Sheriff's intelligence led policing operations which includes funding for technology advancements in the Sheriff's Office designed to facilitate the department's move toward real-time crime analysis and reporting. In 2024, this includes the addition of \$150,000 in the Sheriff's Budget to fund a virtual real-time crime initiative. The technology leveraged through this program will unify live video, data and sensor feeds from virtually any source, enhancing the situational awareness and investigative capabilities of law enforcement agencies. In addition to improving officer and resident safety, this technology will enable quicker, more effective analysis of intelligence and evidence to facilitate more rapid investigations and case closure.

Justice Center Capital Improvements (Attachment A)

In addition to the expansion efforts detailed above, and robust slate of capital projects funded implemented in 2023 such as the replacement of locking mechanisms and windows, the 2024 Recommended Budget includes \$2.4 million in funding to address major capital improvement initiatives designed to ensure the security of the Justice Center facility. Work will also continue in 2024 on projects funded through congressional earmarks to improve security at the Justice Center.

Operation of the Court System

In total, the 2024 Budget provides \$130 million, in the General Fund, for the operation of all court systems in Hamilton County. This includes: Court of Common Pleas, Municipal Court, Probate Court, Juvenile Court, Domestic Relations Court, Court of Appeals, Probation, Court Reporters, the Public Defender and the Clerk of Courts Office including the various self-help resources designed to improve residents' access to the legal system and legal resources. 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 Courts](#)

Hamilton County continues to distinguish itself through the initiation and operation of various courts to enhance and strengthen access to treatment services, case management and wrap around services. The 2024 budget includes levy support for the new Municipal Recovery Court Docket and additional wrap-around services for the Common Pleas Drug Treatment and Recovery Court.

[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. This initiative began in January of 2023. The Welcome Home Reentry Docket establishes 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 2024 Recommended Budget includes \$1 million in TCAP grant funding for these purposes.

[Juvenile Court Operations](#)

The 2024 Recommended Budget allocates \$35.6 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 2024 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.

The 2024 Budget includes funding to assist the Court in addressing the recommendations of the Council for State Governments targeted at meeting various performance measures regarding recidivism and youth services. The Budget, however, reduced the Court's personnel request in order to ensure financial sustainability.

The Budget also supports staffing and compensation changes made to the Court budget in 2023 following the Court's deliberation with the Board of County Commissioners.

The Recommended Budget also facilitates capital repairs to the Hillcrest property which will enable Juvenile Court to continue to use that property for treatment, diversion and residential placement opportunities for eligible youth. \$2.5 million is included in an earmark to address these capital needs. During 2024, the Administration will be working with Juvenile Court on implementation of a plan to fund the continuation of services at Hillcrest in a manner consistent with the needs of youth in the community and with the Board's desire to assess the highest and best use for the entirety of the Hillcrest property. As these efforts continue, additional funding for County Facilities and for additional capital improvements will likely be necessary.

Reentry

The Office of Reentry provides services to justice-involved men and women returning to the community from correctional facilities. The 2024 Budget for the Office of Reentry is \$696,000. This includes continued support for services focused on four approaches that respond to the needs of the reentry community: direct client engagement, judicial engagement, programming, and Advocacy. Advocacy efforts include Reentry's partnership with the 513Relief Bus, linking over 900 individuals to community providers in 2023. Reentry continues to advocate for housing to address the housing insecurities faced by this population as well as encourage employers to hire returning citizens to fill the skilled labor gap.

Judicial engagement for 2024 includes the Welcome Home Reentry Court Docket, as well as support for the Municipal Court Social Work docket. Reentry will continue its partnerships with Local12, Ohio Means Jobs, the Ohio Reformatory for Women and the annual Building Bridges conference to make education and employment accessible to returning individuals.

Prosecutor's Office

As has been done in prior years in other areas of the County's criminal justice system, the 2024 Recommended Budget invests heavily in personnel within the Prosecutor's Office to meet a range of strategic needs. Specifically, within the Prosecutor's Office, additional staffing is required to reduce case backlogs, address gang activity, support the workload associated with the increased use of public safety technology such as body cameras and legislative changes such as Marsy's law and new court dockets.

The budget includes the addition of 23 positions in the Prosecutor’s Office to ensure that mandated services of the office can be maintained given the addition of the above responsibilities. The addition of these positions essentially completes the Department’s recovery from the substantial downsizing that occurred during the COVID-19 pandemic. The 2024 recommended staffing level brings the Department to just over six FTEs over its approved level in 2020 prior to the pandemic. The Prosecutor’s Office made significant reductions during the pandemic to assist with expense reduction in response to projected budget shortfalls. Portions of this increase are funded through restricted funds such as a Family Law Division Attorney which will be funded through a contract with JFS. Additionally, the Administration is recommending the reallocation of \$400,000 from the County’s ARPA budget and \$100,000 from the County’s allocation from the Local Assistance and Tribal Consistency Fund, in 2024, to the Prosecutor’s Office given that a portion of this staffing need relates to backlogs created during the COVID-19 pandemic. ARPA reallocation includes unallocated funds of \$7,000, unencumbered balance in the small business grant budget of \$90,066, and \$302,000 from the Satellite Office budget (originally budgeted at \$2.5 million). The original budget for the office was overestimated during the initial development of the ARPA Plan. The Satellite Office is moving forward and will open in 2024; ARPA is funding the renovation and maintenance costs associated with this new office.

Public Defender

The Recommended Budget includes the assumption of an 85% reimbursement rate from the State of Ohio for functions of the Public Defender. This reimbursement is anticipated to result in \$26 million in revenue to the County. The Budget includes the addition of three (3) felony attorneys within the Public Defender’s Office.

Emergency Preparedness and 9-1-1 Communications

The 2024 Recommended Budget includes \$27.9 million in funding to operate the major public safety communication operations of the County which includes a \$13 million General Fund subsidy to the Hamilton County 9-1-1 Center which provides emergency communication services to over 500,000 residents. 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 City of Cincinnati staffs its own 9-1-1 Center.

The 2024 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 2024 Recommended Budget also supports an operational subsidy of \$1.1 million to the Hamilton County Emergency Management Agency (“EMA”). The subsidy, along with additional grant funding, will allow for the continuation of preparedness operations in the County, maintenance and exercising 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.

Coroner's Office and Crime Lab

The 2024 Recommended Budget allocates \$8.8 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 as part of a strategic plan recommended prior to construction of the new Crime Lab. Increases in agency technical staff allow 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. Of note, the Office recently secured a contract to handle evidence work from the Dayton Police Department and entered into agreements, in 2023, to provide autopsies for five additional counties.

Dog Warden Operations

The 2024 Recommended Budget includes a General Fund subsidy of \$3.5 million to fund the operations of the Dog Warden and Animal Shelter in Hamilton County. Since mid-2020, these operations have been outsourced to the Cincinnati Animal Care Humane Society. The facilities utilized by CACHS, including the Northside shelter, leased from the SPCA, along with ancillary space on Dane Avenue continue to face significant capital needs and intake of animals, particularly dogs, continues to rise.

It is anticipated that property will be purchased in 2024 to begin construction of a new animal shelter to facilitate the County's goal of humanely operating and fulfilling this mandated service.

Economic and Community Development

A major priority of the Board of County Commissioners over the past three years has been enhancing partnerships to assist in the revitalization efforts of local communities. From 2021 through 2023 the County awarded more than \$10 million to support the development and operational priorities of the local communities.

Over the past decade, the Board has established a track record of investing heavily in the community to support private jobs and investment as well as community-directed needs. The 2024 Recommended Budget continues these efforts. 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.

While the Recommended Budget maintains a strong focus in the area of Economic and Community Development, the Board will note some targeted reductions in certain programs as part of the Administration's overall strategy to achieve a balanced budget.

The 2024 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

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.

2023 Community Revitalization Grant Awards		
Community	Project Type	Amount
Colerain Township	Infrastructure Development	\$250,000
Deer Park	Park Development/Infrastructure	\$300,000
Elmwood Place	Property Acquisition	\$285,000
Lockland	Infrastructure Development	\$190,000
Madeira	Infrastructure Development	\$300,000
Montgomery	Infrastructure Development	\$500,000
Sharonville	Building Improvement	\$50,000
St. Bernard	Property Development	\$339,000
Springdale	Infrastructure Development	\$304,800
Woodlawn	Property Development	\$231,200
Wyoming	Park Development/Infrastructure	\$250,000
Total		\$3,000,000

The 2024 Recommended Budget continues this program at a level of \$2.5 million. While this entails a reduction of \$500,000 from prior years, it is still anticipated to provide substantive development assistance to the County’s first suburban partners.

Continuation of Community Impact Grants

In 2022, the County launched the 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 2024 Recommended Budget modifies this program to more effectively build capacity within targeted communities. For the 2024 program, recommended at a total of \$800,000, eligible communities will be able to apply for this program that, first and foremost, will include technical assistance to help the awarded community prioritize improvement projects. Once developed, that community will then be

able to apply directly for grants to implement some or a portion of those projects and staff will be provided to see those projects through to fruition.

Large and Small Event Grants

Since the recovery from COVID, the Board has developed a policy for supporting community events that support tourism and economic development. This includes grant support for both large, catalytic events in the community as well as smaller community events focused on local economic development, business district vitality, etc.

The 2024 Budget continues support for these programs with reduced funding relative to 2023 – allocating \$1,000,000 for large events and \$200,000 for small events in the community.

Maintaining and Assessing County Tourism Assets

In 2023 the County opened the Cincinnati Black Music Walk of Fame – the newest tourist attraction in the Banks Development. By building on the historic contribution of Cincinnati artists to the global music stage, the Black Music Walk of Fame is anticipated to increase the volume and vibrancy of the tourism environment already established on the Banks. The 2024 Recommended Budget includes \$939,969 within Banks Operations for operation and maintenance of this attraction. Recognizing that the occupancy tax may generate dollars sufficient to cover a substantive portion of this maintenance obligation, costs will be reallocated as necessary in 2024.

Additionally, the 2024 Budget continues to support the assessment of youth sports opportunities within Hamilton County. The assessment work will continue into the new year with recommendations brought back to the Board for consideration in mid-2024. As this study is not yet completed, the Recommended Budget presumes any additional recommended funding being contemplated and appropriated from the General Fund Reserve during 2024 following Board deliberation.

Support for Bike Trails

Over the past several years, the County's budget has facilitated a partnership with the Transportation Improvement District ("TID") to serve as the conduit for bike trail funding to Hamilton County communities. Currently, the TID retains \$800,000 for this purpose. The 2024 Recommended Budget includes a general fund earmark of \$500,000 for allocation to the TID contingent upon project need.

Expanding Affordable Housing Opportunities

Through the Board's allocation of American Rescue Plan Act (ARPA) funding, the 2023 Budget included an unprecedented commitment to affordable housing. The 2024 Recommended Budget continues this programming through support of the agreement with the Cincinnati Development Fund (CDF) which has been charged with allocating a portion of the County's ARPA funding for eligible affordable housing projects.

The agreement with CDF allocates: \$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. To date, \$14.7 million is being deployed for 18 affordable housing projects.

In addition to the ARPA 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 2023, \$1.3 million in HOME funds were granted to assist with the development of 108 units of single family and rental affordable housing. The County is receiving 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. The current budget for these funds includes: \$1 million for Supportive Services; \$3.7 million for development of affordable rental housing; \$273,000 for non-profit operating support; and \$491,367 for administrative costs. This program will launch in 2024 with a federal deadline to expend the funds by 2030.

Investing in Broadband and Wi-Fi Infrastructure

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 ARPA funding could be used to improve access to broadband particularly in underserved and unserved communities. The 2024 Recommended Budget includes \$1.5 million to implement a grant program to expand access to free Wi-Fi in community and high traffic environments where it is not currently available or requires upgrading and \$2 million to fund fiber and broadband development at two large CMHA properties.

Allocation of Funding to Facilitate Industrial Site Readiness

The 2024 Recommended Budget allocates \$1.5 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

To return real estate in the County to productive use, eliminate blight and help communities achieve their economic and community development goals, the 2024 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 the LandBank operations although the amount may vary by year. As of October 2023, the Landbank is holding 1,256 parcels, a 10% increase in parcels held since the end of 2022. 1,168 (93%) of

these parcels are vacant. Through the first three quarters of 2023, the Landbank had acquired 175 parcels and disposed of 45. Ten of the dispositions were for residential development, five for commercial development, and the remaining were mostly related to side lot or community partner programs.

Advancing the County's Office of Small Business

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 and officially launched in 2023, is the front door for small businesses to access and receive assistance to start and grow their companies. The 2024 Budget Recommendation builds upon the County Office of Small Business to serve more of the 12,000 small businesses that call Hamilton County home:

[Alloy Development Co. \(\\$250,000\)](#)

- 1 on 1 Business Coaching - Provide coaching on business plans and connections to resources
- Group and Individual Training - Training on targeted topics in group or 1 on 1 settings
- Funding Access - Assistance in identifying funding sources for small businesses
- Incubator Services - Alloy's Growth Lab provides growth services for tech-enabled start ups

[Small Business Advisory Services \(\\$1.5 million in ARPA funding\)](#)

- Provision of accounting, information technology, marketing, legal and other advisory services to small businesses

[Façade Improvement Grants \(\\$300,000\)](#)

- Partnerships with local business district property owners and businesses to upgrade signage, storefronts, and other street-facing improvements (grant funding provided to communities to administer program)

[Small Business Events \(\\$50,000\)](#)

- Build upon success of the 2023 event by providing direct access and assistance to businesses
- Conduct Pitch Night to help businesses expand

[Encourage Property Ownership \(\\$500,000\)](#)

- Finalize program design and implement grant program to assist with SBA 504 loan down payments through Alloy.

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 2022 and 2023, the County distributed \$3 million to communities eligible to receive CDBG funding. Funding included infrastructure improvements such as sidewalk expansions in Colerain Township to utility pole removal and sidewalk safety along Montgomery Road in the City of Norwood.

Leveraging Parking Operations for Community Development

The 2024 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 November of 2023.

For 2024, the County projects enterprise parking revenues of \$23.8 million and overall expenditures of \$25.7 million.

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, scheduled to open in late 2023, 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 County continues to work with the State Tax Commissioner to expand tax exemptions for the publicly constructed assets in the County’s parking system. Specifically, this will help to avoid future liabilities which would decrease the ability to expand operations to support future community development.

Operation of the County’s Professional Sports Stadia

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 2024 Recommended Budget includes funding for the operations and capital improvements of both 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.

Stadium	Operating + Debt Service (M)	Capital (M)
Paycor	\$39.9	\$9.4
GABP	\$34.8	\$2.4

As it relates to Paycor Stadium, the County will be receiving master plan recommendations from Gensler toward the end of 2023 or early 2024. These recommendations will go through a cost-estimation process and will be

factored into the broader renovation plan which will be the subject of discussions between the County and Team over the coming months.

It should be noted that, pending the outcome of ongoing lease discussions between the County and Cincinnati Bengals, a supplemental appropriation may be necessary in 2024 to support capital improvements associated with anticipated stadium renovations.

Investing in Revitalized Convention Districts

Hamilton County is fortunate to have two convention districts which support the attraction of tourism and associated economic activity to the community. The urban convention district, located in the City of Cincinnati, and supported by the Duke Energy Convention Center, and a northern district supported, primarily, by the Sharonville Convention Center. The 2024 Recommended Budget includes resources designed to facilitate and support the renovation of the downtown convention district including the dedication of Transient Occupancy Taxes to the modernization and renovation of the Duke Energy Convention Center. Bond support, in the amount of \$275,000 annually, is included in the Enterprise Parking Budget, for the previously acquired Whex Garage. These resources are made available through a refined Occupancy Tax model agreed upon with the City of Cincinnati, Visit Cincy and other community partners.

The Recommended Budget also includes the allocation of \$1 million to the City of Sharonville to assist with the completion of its convention center renovation and expansion project.

Environment and Public Infrastructure

Hamilton County is responsible for the 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 2024 Recommended Budget supports:

Overseeing the Operation and Capital Improvements Associated with the Metropolitan Sewer District

Hamilton County is the owner of the County sewer district with MSD responsible for the operation and maintenance of the sewer system. While the MSD Operating and Capital Budget is approved via separate action of the Board, the 2024 Recommended Budget includes a \$4.1 million budget for the County's oversight of critical financial and legal aspects of the sewer district.

Of critical importance during 2024 will be the implementation of Phase 2A of the Global Consent Decree as approved by the Federal Regulators as well as negotiation of Phase 2B to continue the work of improving water quality in the community.

During 2024, a recommendation is anticipated to be presented to the Board on options for implementation of a rate structure for the sewer district based, in part, on impervious surface given the degree to which stormwater comprises inflow volumes at MSD treatment plants.

Maintaining, Repairing and Paving County Roads, Bridges and Sidewalks

The 2024 Recommended Budget provides a total budget for the County Engineer of \$39 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.

Project Name	Project Total
2024 Resurfacing	\$4,350,000.00
2024 Guardrail	\$550,000.00
2024 Thermoplastic & Epoxy	\$455,000.00
Muchmore Road (Walton Creek to Indian Hill Corp.)	\$1,000,000.00
Berkshire Road Culvert Replacement	\$1,630,000.00
Gosling Road Landslide Correction	\$825,000.00
East Miami River Rd (11030 to 700' North of Dunlap Rd)	\$2,920,000.00
Sutton Road (Kellogg Ave to Mt. Washington Corp.)	\$1,815,000.00
Crookshank & Anderson Ferry Rd	\$1,166,000.00
Springdale Road (Poole Rd to Colerain Ave)	\$1,364,000.00
Old Kellogg Road Bridge B-0087	\$1,000,000.00
Beerman Road Bridge (B-0203)	\$157,360.00
Sharon Road Bridge (SHA-0706)	\$590,000.00
North Bend Road (Rackacres to Cheviot Corp)	\$2,875,000.00
Fields Ertel Road Improvements (Snider to Wilkens)	\$13,400,000.00

In 2024, work will also continue on 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).

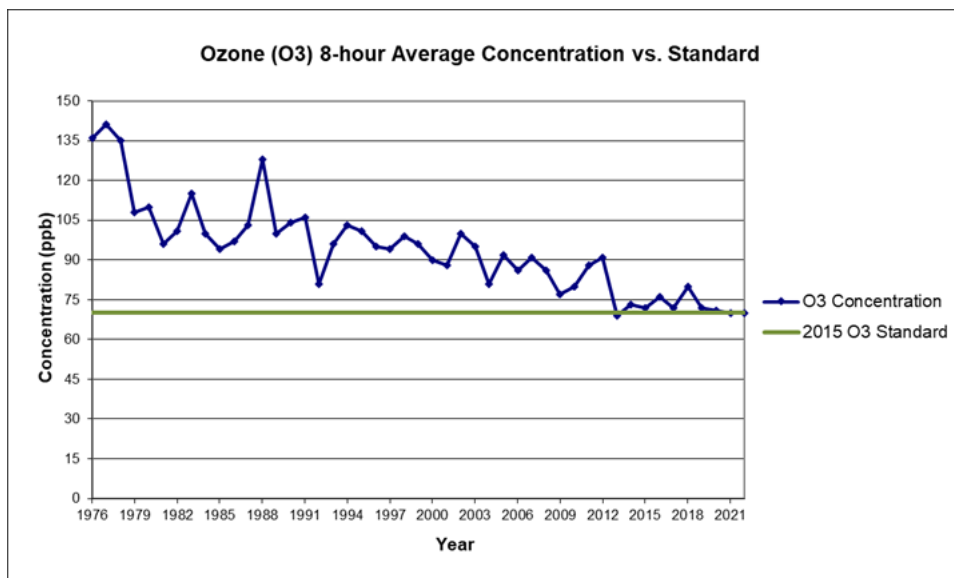
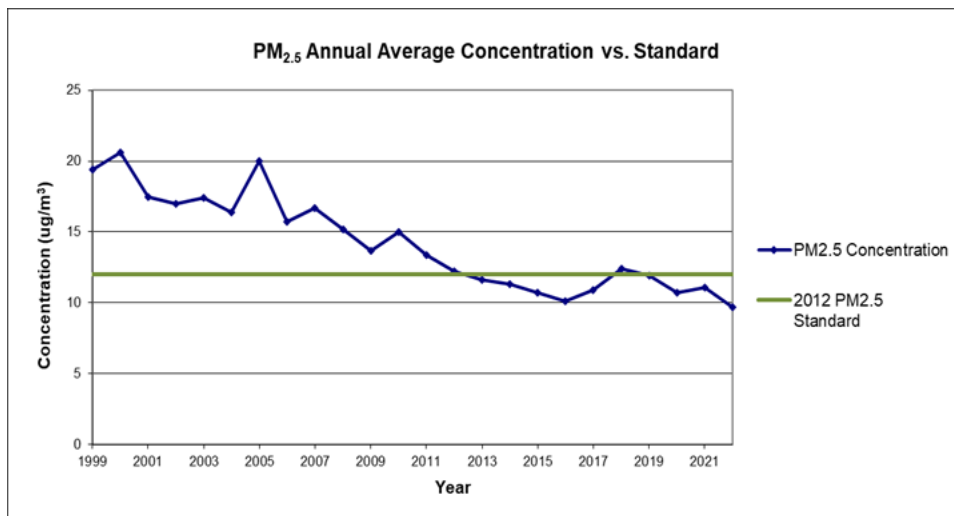
Supporting Solid Waste Planning, Waste Diversion and Recycling

Hamilton County is heavily involved in promoting environmental progress through the implementation of innovative and effective recycling and waste reduction programs throughout the community. The 2024 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.

OKI, in partnership with Cincinnati, Hamilton County, Green Umbrella, Indiana University Environmental Resilience Institute, and Northern Kentucky Area Development District, applied for the \$1 million in non-competitive grant funds under the Climate Pollution Reduction Grant to develop a climate pollution reduction plan for the Greater Cincinnati region. Among other things, the grant will provide \$165,000 to Hamilton County Dept. of Environmental Services over the next four years to assist in the funding of a Sustainability Manager.

Minimizing Pollution Through Air Quality Regulation

\$3.59 million is included in the 2024 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.



Implementing Watershed Management Programs

The 2024 Recommended Budget includes \$320,000 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 Building and Zoning Processes

The County oversees zoning in 6 townships and building permitting and inspections in 22 political subdivisions. In 2022, the last full year on record, the Department received 6,101 building permit applications totaling \$772,590,000 in reported valuations and issued 5,966 permits. In addition, the County issued 737 zoning certificates in this same year. The 2024 Budget projects a slowdown in permit revenue as the post-COVID surge in development applications trails off. Planning + Development's budget of \$4 million also includes a 4.5% fee increase on all permits within the department – well below the 8% justified by the CPI, but more reasonable and reflective of longer-term trends and cost increases impacting the department.

During 2024, Planning and Development Department will fully roll-out its new e-permitting system leading to service improvements and efficiencies for developers. Additionally, the Department will continue to educate local government partners on its model zoning code.

Managing Storm Sewer and Fire Hydrant Maintenance Programs

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), with a restricted budget recommendation of \$1.8 million, 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 24 villages and municipalities and charges placed on water bills in the 12 townships, the County maintains approximately 21,000 fire hydrants to ensure effective fire protection. This program is funded through a restricted fund and is budgeted at a recommended level of \$2.9 million.

Social Services

County government in Ohio is responsible for overseeing a broad network which provides services and programs to support 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 ARPA funding (State and Fiscal Recovery Funds) and, prior to that, CARES 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 2024 Recommended Budget continues robust support of the Hamilton County Department of Job and Family Services (JFS) and the policy priorities of the Board initiated within that Department. From a total resource perspective (inclusive of State and Federal pass-throughs), JFS 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 2024 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 B)

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 B. 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. The Board recently reallocated some of its ARPA funding to reflect current implementation priorities. The 2024 Budget supports those reallocations. ARPA programming (in addition to programming already described in the Budget Recommendation, such as affordable housing, broadband and wi-fi, etc.) included within the 2024 Budget is as follows:

Continued 513Relief Programming

The 2024 Recommended Budget, through the County's ARPA allocation, includes funding to ensure health and social services are more available and effectively provided to underserved populations. This includes the

continued implementation of programming surrounding the County’s 513 Relief Bus and ongoing outreach to educate minority and underserved populations to improve health outcomes. The total funding for these programs, inclusive of personnel through 2026, is \$5 million of which \$2.6 million remains to begin 2024. Programming surrounding the 513 Relief Bus will continue to include a range of services designed to address the needs of County residents including medical services screenings (e.g. diabetes, high blood pressure, etc.), and access to social services with events timed throughout the year to coordinate with happenings in the broader community. Additionally, a portion of the remaining ARPA funding will be used to secure a marketing firm to advertise 513Relief Bus activities and initiatives.



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

The 2024 Recommended Budget includes funding designed to complete the initial construction of a Hamilton County Regional Safety Complex to allow for the replacement of Cincinnati Police Department’s Gun Range in Evendale. This has been a long-time policy goal of the Board of County Commissioners which is now possible through the concerted efforts of the Board and its community partners. Project funding for the Hamilton County Regional Safety Complex project is broken down as follows:

Source	Amount (millions)
Hamilton County General Fund	\$10 M
Hamilton County ARPA	\$10.4 M
City of Cincinnati	\$4.25 M
Federal Appropriation	\$4 M
State Appropriation	\$3 M

Following federal environmental work, bids will be released for initial site and utility work during the winter of 2023. The project is estimated to be completed in mid-2025.



Proposed Hamilton County Regional Safety Complex

Emergency Housing

Given the increased need for housing assistance, the Board allocated \$2 million in ARPA funding for homeless prevention grants. One of the grantees, Freestore Foodbank, received \$220,998 to connect immigrants and refugees with needed supports including housing and transportation. To further supplement assistant to these populations, the Board allocated \$150,000 in ARPA funding for emergency housing for immigrants and refugees. This program will be implemented in 2024 through an agreement with a qualified non-profit organization.

Youth Programs

The Board continues to place a strong priority on youth as evidenced by the allocation of more than \$5 million for youth programming in its ARPA Plan and funding for the Office of Youth administered by JFS as described in

more detail under the JFS budget section. To better align all of the County's youth programs and demonstrate the impact, Administration and JFS will develop a unified annual report to the Board on all youth programs.

Youth Resiliency:

\$3.9 million in grants were awarded to 27 non-profit organizations which provide programming to youth and teens focused on combating social isolation, improving social and mental health, and self-esteem. These programs were awarded funds in 2023 and will continue their work in 2024.

Teen Suicide Prevention: \$800,000 in grants were provided to five organizations to help prevent teen suicide. These programs were awarded funds in 2023 and will continue their work in 2024.

Inspire Initiative: A total of \$500,000 in ARPA funding is allocated to provide grants of up to \$5,000 to provide activities that improve the physical, mental, and social health of youth in low- to moderate income communities. To date, 47 organizations have received funding for supplies and experiences.

Satellite Office

The ARPA Budget includes funding for the development of a satellite facility in Forest Park to enable the provision of targeted social services to the northern portion of the community. The project has finished design and is anticipated to be complete in 2024.

Workforce Development

The County's ARPA Plan includes approximately \$6 million in workforce development programming. While all of the funding has been awarded, the work will continue into 2024 and includes:

Workforce Training Grants

In 2023, the Board entered into agreements with 9 organizations to enhance the capacity of existing, successful workforce development training programs - programs that connect people to careers with upward mobility and financial stability and that help employers find, develop, and retain talent.

Building Futures Program

\$225,000 in ARPA funding was provided to the Urban League of Greater Southwestern Ohio to pilot a new workforce training program, a 12-week pre-apprenticeship program that lays the foundation to build a career in the skilled trades.

Workforce Coordination

The County's ARPA Plan includes up to \$1 million for an experienced entity to more effectively coordinate workforce development efforts to increase the number of residents trained, support services provided, and strengthen connections between the business community and workforce development programs. During the ARPA stakeholder sessions conducted in 2021, it was clearly indicated that, to help businesses hire and residents find jobs, we needed much better coordination of the vast workforce development resources. The Board entered into an agreement with the Southwest Ohio Region Workforce who will use the fund to:

- Enhance coordination of workforce development efforts through a new website to serve as a centralized hub for workforce development resources.

- Launch monthly site visits to Hamilton County businesses to learn more about the employer and provide additional ways the employer can connect with the broader workforce initiatives.
- Address workforce challenges of the immigrant and refugee communities through Cincinnati Compass.
- Increase coordination, awareness, & enhance access to training and certifications in electrical apprenticeships through IBEW.
- Improve workforce coordination for low-income adults and youth to find good paying jobs and address barriers through Supply Chain OKI.
- Deepen and broaden the usage of existing tools such as the Ecosystem Map, Community wide data dashboard, and more to increase access and data sharing through the Workforce Innovation Center.



ARPA HIGHLIGHTS



48 organizations awarded funding for youth activities



Prevented 365 adults and 588 children from homelessness



27 organizations funded for youth resiliency programs



\$1.5 million to help address nursing shortage



Mobile Crisis Team expanded to 24/7



\$14.7 million in awards will create more than 500 units of affordable housing



5 organizations funded focused on teen suicide prevention



\$225,000 to develop new construction training program



Regional Safety Complex in design



New 513 Relief Bus launched reaching more than 80 locations



947 households received mortgage assistance



\$1 million towards workforce coordination



\$2.1 million to the Courts for IT upgrades



1,995 small businesses awarded a total of \$18 million combined from Cares Act funding & ARPA funding



\$2 million for food assistance to Freestore Foodbank



\$1.8 million to help address childcare teacher shortage



\$7 million distributed to 107 non-profits providing social and family services



\$1.7 million in workforce development grants

Addiction Response Programming (RF 002-076)

The 2024 Budget continues the County's commitment to the Office of Addiction Response, a County-led partnership aimed at addressing addiction's profound impact on the community. Specifically, the Budget provides support for several key initiatives:

- The Hamilton County Addiction Response Coalition
- OneOhio programming, including both the County's direct allocation and funding from the Region 2 Foundation
- The Hamilton County Heroin Task Force
- Various deflection efforts, facilitated by federal grants, such as the County-wide Quick Response Team. This includes funding for the African American Outreach Team and expansion to encompass additional referral pathways, catering to mental health, homelessness, and other needs-based concerns, extending beyond the program's primary focus on substance use disorders.

The 2024 Recommended Budget allocates resources from a combination of sources, including levy funding, grant funding, and OneOhio funding, as outlined below.

Grant Funding

In the fall of 2022, the Hamilton County Office of Addiction Response secured \$6 million through a series of multi-year federal grants. Notable grants include:

- Two grants, totaling \$2.7 million over five years, to enhance the Drug Treatment and Recovery Court. These grants aim to improve access to treatment services, case management, and wrap-around services.
- A three-year grant amounting to \$739,322, focused on prevention efforts targeting at-risk youth within schools. Another three-year grant, amounting to \$900,000, intended to expand access to medication-assisted treatment within the Hamilton County Justice Center.
- A \$1.6 million grant for a co-responder deflection pilot (CORE), which leverages 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, homelessness, and other quality-of-life services. In addition to these grants, ongoing funding supports the County's Quick Response Team (QRT) and its African American Outreach Program.

OneOhio Settlement

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. Appropriations have been approved by the Board totaling \$1,637,000 (in 2022 and 2023). This funding is supporting:

- The hiring of an Addiction Coordinator to oversee jail-based treatment programming;
- Start up cost for year one of the CARE Pods at the Justice Center;
- Expanding community-based outreach on the 513 Relief Bus;
- Expanded church partnerships with the African American Engagement Workgroup (AAEW);
- Additional medical services for Hamilton County Public Health Safe Services program;

- OneOhio Region 2 Board administrative support;
- Increased treatment funding for individuals being disenrolled from Medicaid;
- \$820,000 in community programs for: recovery housing, prevention and workforce development;
- Funding for data and outcome tracking for all local and Region 2 OneOhio programs.

The Administration’s 2024 funding recommendations include:

- Treatment - \$350,000
- Criminal Justice Involved Persons - \$200,000
- Services for Children - \$150,000
- Leadership, Planning, and Coordination - \$100,000
- Prevent Over-Prescribing of Opioids - \$50,000
- Prevent Overdose Deaths (Harm Reduction) - \$50,000
- Stigma Reduction, Training, and Education - \$100,000

Efforts continue to 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 CARE pods.

County Voted Levies

The 2024 Recommended Budget includes resources, as prescribed by voters of Hamilton County, to fund the work of those agencies charged with addressing a range of social service priorities. Two social services levies are up for renewal by County voters this year: Developmental Disability Services Levy and the Family Services and Treatment Levy. These levies provide critical social services to County families as detailed below and included in the 2024 Budget. The Tax Levy Review Committee has completed mid-cycle reports on each of these levies and will be providing further analysis of each prior to the Board considering each for placement on the November 2024 ballot.

[Developmental Disabilities Services Levy](#)

DDS has successfully transitioned leadership within their Budget and Operations team during the current levy period. At the time of the last levy review, DDS had a 6,000 person wait list for services. Hiring the necessary staff to manage this need for services was a key recommendation in the last review. Staff have been hired and DDS has aggressively addressed this issue, resulting in the elimination of the wait list in 2020. This has increased the number of individuals receiving services from the levy at an annual cost of \$2.5 million. Determining the long-term impact of this wait list change going forward will be a key piece of the 2024 levy review.

[Family Services and Treatment Levy](#)

The levy provides treatment services to individuals involved within the Hamilton County justice system due to substance use disorder. Individuals are sentenced to these programs by the Courts, with voluntary wrap around services available. Major funded programs within the levy include: ADAPT, 1617 Reading Rd and Turning Point treatment programs (and associated Sheriff’s Deputy costs at these facilities), Office of Reentry and Veterans Treatment Court. Turning Point facility on Woodburn Ave was closed during COVID; resulting in additional capacity within the levy for services. This additional capacity has allowed the levy to expand wrap around services to two additional programs:

Municipal Recovery Court is a new Docket overseen by Judge Bender. This docket is Hamilton County's first collaborative effort to provide wrap-around services to individuals with substance use disorder at the municipal court level. This Court's goal is to divert individuals with lower-level municipal offenses from incarceration and into community-based programming to reduce recidivism. The TLRC recommended expanding this pilot through 2024 and including it in the FST levy review next year.

Drug Treatment and Recovery Court services have been realigned with current best practices, expanding the continuum of care to address treatment with additional recovery supports including access to the Peer Recovery Network and additional wrap around services from a network of providers including housing, transportation, and other needs of participants (ex. rent deposits, furniture, uniforms, childcare, gas cards) Guardianship Gap - Hamilton County social service agencies have identified a funding gap in guardianship for individuals needing assistance in making decisions. These decisions could pertain to housing, personal care, food, or any decisions involved in day-to-day choices necessary to sustain oneself. The agencies with clients needing these services have come together to work towards building a coalition to advise the County on how best to address the issue and will be bringing forward recommendations in the coming year.

Senior Services Levy

The 2024 Senior Services levy budget includes \$1 million in support for the continuation of the senior home modification and utility assistance program. To date, the program has helped over 1,800 seniors with utility assistance and nearly 500 seniors with home modifications. Moving forward, given funding constraints, it is recommended that the program focus most heavily on home modifications, helping older adults to continue to live in their homes.

Veterans Services

Support of services for veterans is another fundamental service of County government mandated through the Ohio Revised Code. The 2024 Recommended Budget includes a proposed budget of \$1.1 million for the Veterans Services Commission (VSC). This budget accommodates the request of the VSC tailored to the agency's historical spending. Annually, the Board passes a resolution indicating its understanding that, should the VSC require additional resources for veteran services, the Board will provide those when requested. This budget recommends similar action in 2024. This recommendation can be reviewed, during the budget deliberation process, in the context of recent discussions regarding veteran service levels.

Job & Family Services (JFS)

The 2024 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 2024 Recommended Budget also includes support for Board priorities, including the provision of mandated JFS programs and services aboard the 513Relief Bus, administration of the Beyond Your Imagination program, employment services to youth through the Office of Youth, expansion of prevention services, targeted departmental technology investments such as a new system to streamline contracting and payment processing,

domestic violence intervention through diversion, and strategies to enhance customer service. 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.

2024 Recommended Budget priorities are reflected in four comprehensive categories:

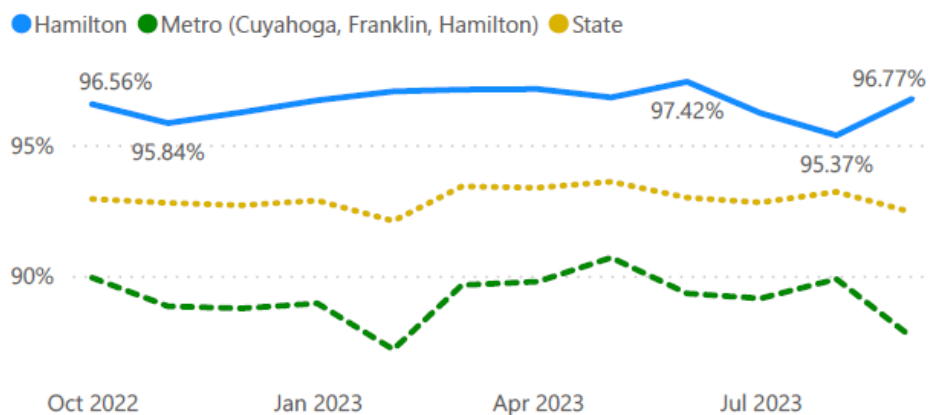
Public Safety Net - Division of Economic Sustainability

Job and Family Services’ Division of Economic Sustainability administers Temporary Assistance to Needy Families (TANF), Supplemental Nutrition Assistance Program (SNAP), Medicaid, and Publicly Funded Childcare. These programs are funded primarily with federal dollars.

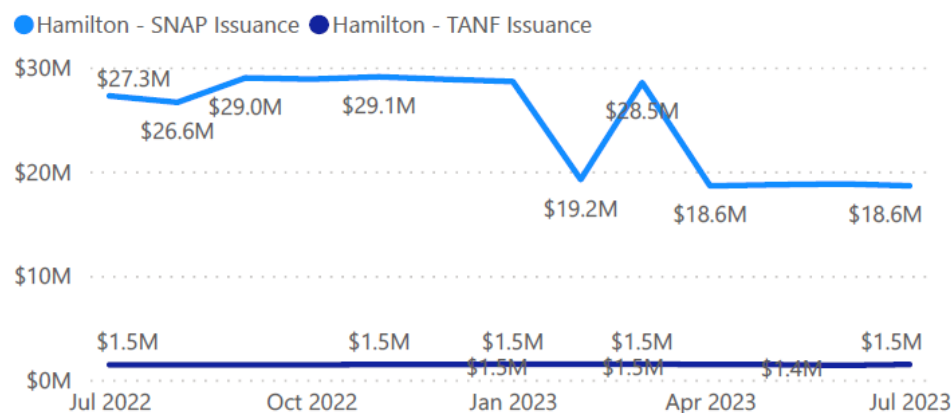
The 2024 Recommended Budget for Economic Sustainability is \$104,786,504 million. Key Program Data and Trends are presented below for the most recent 12-month period (Oct 2022 – Sept 2023):

Hamilton County continues to lead the State and our peer metro counties (Cuyahoga and Franklin) in SNAP Application Timeliness at 96.77%. Hamilton County JFS has served 52,233 Adults and 43,686 Children with SNAP assistance. The County’s Non-Emergency Medicaid Transportation services have coordinated trips for 21,166 adults and 2,353 children to medical related appointments 13,508 Children have been served through publicly funded childcare.

Timely Assistance Processing



SNAP & Cash Issuance by Month



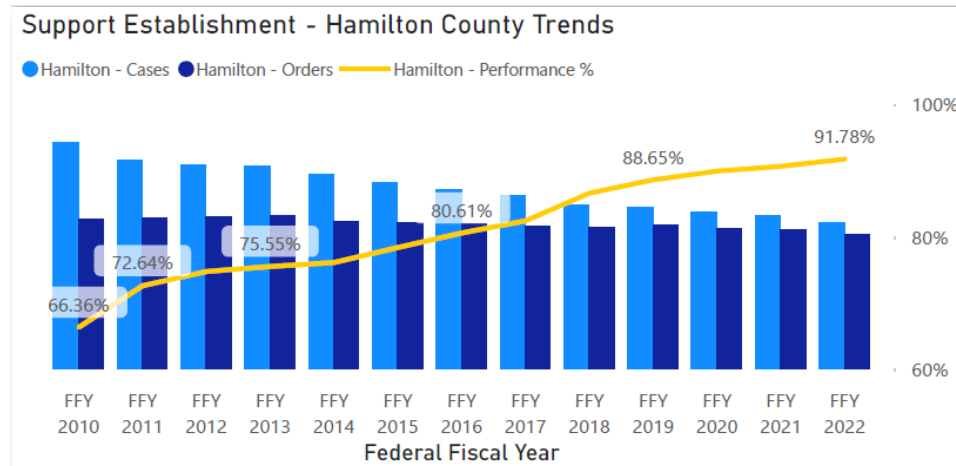
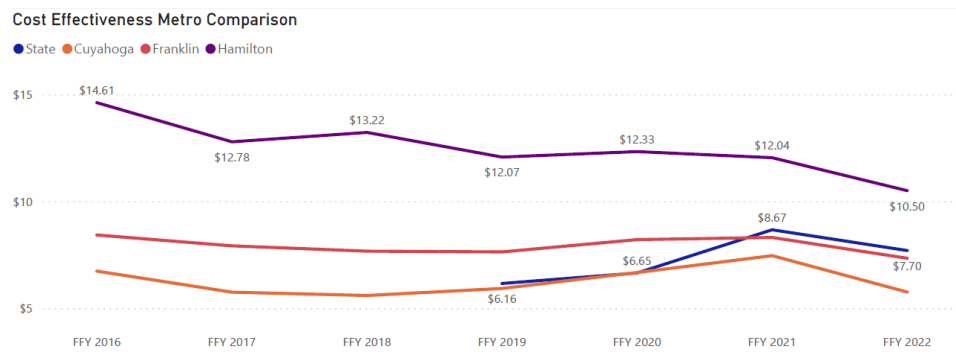
Child Support

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

- There are 142 positions included in the 2024 Child Support budget.
- The 2024 Recommended Budget for Child Support is \$16.9 million.

Key Program Data and Trends (FFY 2023 Data not yet available at time of this report):

- Hamilton County CSEA has continued to lead the state in cost effectiveness. Cost effectiveness is calculated based on Collections and Expenses. For every \$1 expense, Hamilton County collects \$10.50; 1.37 times the state cost effectiveness.
- Collections on current support orders are returned to pre-pandemic levels (64.60%) as automatic withholdings from unemployment income have declined.
- Hamilton County has steadily increased the percentage of child support order establishments to 91.78% over the last three years, up from 88.65%



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:

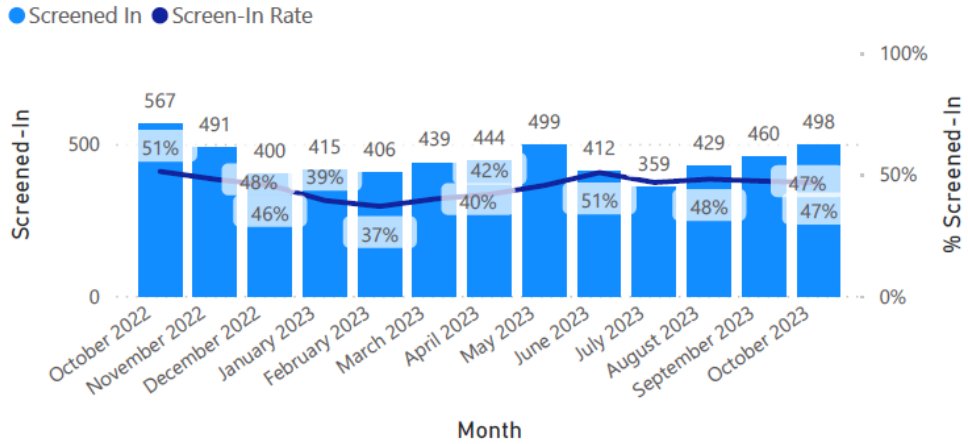
- The 2024 Recommended Budget for the Children Services fund is \$120 million (revenue). This includes the projection of a substantial drawdown of fund balance towards proactive community interventions consistent with the 2021-2025 Children's Services Levy Plan.
- There are 393 positions included in the 2024 Children's Services budget.
- There are nine positions included in the Adult Protective Services (APS) budget of \$928,749.

Key Program Data and Trends:

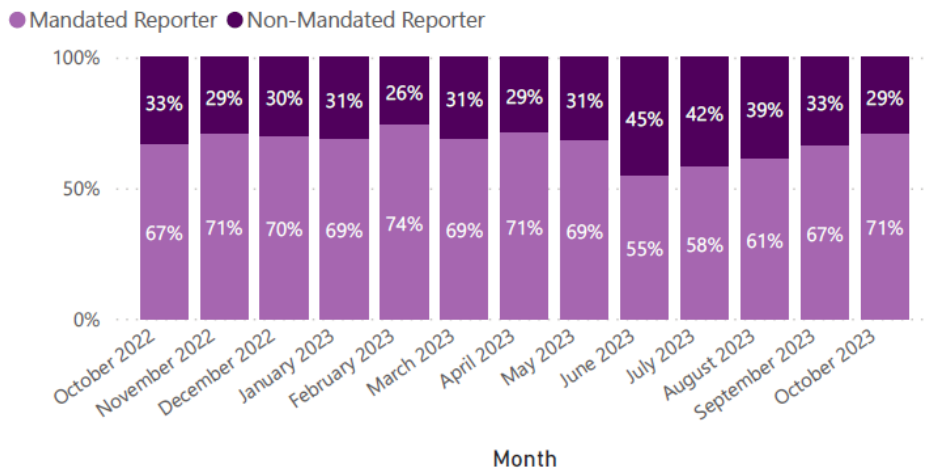
- The number of screened-in reports of child abuse and neglect to the 241-Kids Hotline has decreased since 2022, while the total number of reports has remained relatively stable.
- Screening criteria is continuously monitored and re-evaluated to ensure JFS is only involved in the lives of a family when 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 28% to 35% since 2021). 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.

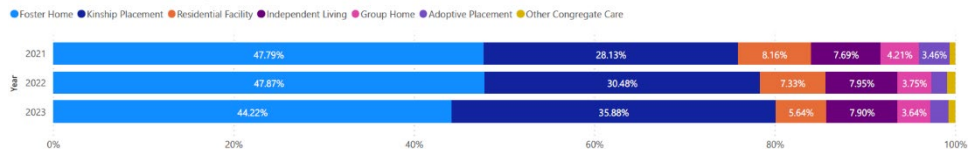
Screened-In Intakes per Month



Reporter Type for Screened-In Intakes



Placements for Youth in Custody



Key Children’s Services Priorities and Initiatives for 2024:

The 2024 Recommended Budget for JFS includes an array of service enhancements and expansions to support the health and safety of children in the County.

Kinship:

- Increase public awareness strategies to promote available Kinship support services
- 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:

- Continued investment in prevention services through the Children’s Services levy to reduce occurrence of child maltreatment in the community
- 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
- Funding of fourteen (14) prevention contracts with services to begin in early 2024

Supports for Older Youth:

- Implementation of new stipend program for emancipated youth to cover housing and living expenses through the first year post emancipation
- Youth employment and mentoring programs for older children in care in coordination with the Office of Youth

Community Engagement:

- Finalizing engagement consultant to facilitate community listening sessions to include the voices of lived experts in future program design
- Workforce Supports / Enhancement: Innovative technology supports that improves efficiency and virtual reality headsets that provides new employees realistic training scenarios
- Investing in enhanced exposure to job openings through Indeed platform
- Building on the implementation of a credit card option for purchasing emergency resources for children going into placement and increased flexibility for online purchases to meet immediate needs

Much of the work of JFS, in the area of Children’s Services, is carried out via resources provided by the Children’s Services Levy. This levy, approved by voters in 2021, generates approximately \$75M per year to be used to address and prevent abuse, dependency and neglect of children in the community. The Children’s Services Levy currently contains a balance of \$153.8M. As the levy passed, it was anticipated that a substantive slate of increased programming, including prevention programming, would be implemented to draw that balance down. As detailed in the Departmental Overview on Attachment D, 2024 represents the first year of substantive implementation of this programming. It is recommended that the levy balance be fully assessed following a full year of implementing these programs to determine whether any additional action is warranted and to provide initial guidance to the Tax Levy Review Committee as it will begin its mid-cycle review of this levy in 2024.

[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.

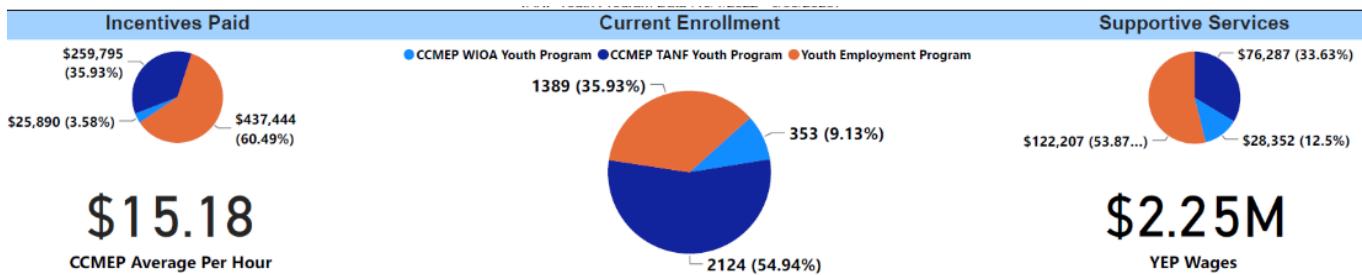
During 2024, The Hamilton County Office of Youth will continue to provide jobs and year-round job readiness training for Hamilton County residents ages 14-21. The Office of Youth assists young people in Hamilton County to find work, explore careers and remove barriers to create a clear path to more education 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 2024 Recommended Budget for Workforce Development is \$18.1 million.

Office of Youth Program Data and Trends:

- Enrolled 1442 youth in employment and training opportunities
- Total of 1293 youth served through September 2023
- Wages earned by participating youth total \$2 million
- Transportation support totals \$48, 510
- Total direct impact \$2.2 million



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 occurs in the 2024 Recommended Budget.



Hamilton County JFS Team helps clients during 513Relief Bus Stop

The following customer service priorities are being implemented in 2024 to enhance JFS service delivery:

- Expansion of existing technology to improve engagement and effective, timely, communication by implementing texting options to the greatest extent possible to notify clients of service status or changes.
- Enhance marketing and promotion 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 and upload documents.
- 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.
- Ongoing required customer service training for all staff for 2024.
- Full implementation of newly created Office of Systems, Partnerships, and Community Solutions to expand and coordinate community engagement efforts Roll out of facilitated focus groups to gain insights from lived experts toward the development of future program design.
- Continued collaboration with CCHMC (Cincinnati Children's Hospital Medical Center) and key JFS Leadership through IMPACT U focused on improving caller experiences and reducing wait times.
- 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.

- Renewed accountability for returning phone calls within 48 hours.
- Continue measuring and set expectations for speed of answering calls in call centers.
- Continue management observations across all agency call centers to evaluate call quality, professionalism, and caller issue resolution.
- Implement random review of recorded calls to ensure quality and courteous interactions with the public.

Organizational Excellence

The 2024 Budget supports the County’s efforts to solidify its place as an employer of choice in the community. This includes nimble compensation processes that are reflective of the market and the retention of a competitive slate of benefits.

TALENT MANAGEMENT

The importance of a sustainable talent strategy for attracting and retaining talent within the County organization cannot be overstated. In that regard, 64% of the County’s General Fund Budget is dedicated to the compensation of its employees. As of 10/20/23, there were 4,624 employees in the County, and 1,170 employees in departments under the Board of County Commissioners (Administration, County Facilities, Job and Family Services, Telecommunications Center, Planning and Development, Environmental Services and Stadia and Parking). The following information describes the activities occurring in 2023 and planned for 2024 to provide the high level of service expected by those who live, work and visit Hamilton County.

COUNTY WORKFORCE OVERVIEW

Between October 2022 and October 2023, throughout the County as a whole, overall employment decreased by 162 employees, from 4,755 employees in 2022 to 4,593 in 2023. Children Services Caseworkers (56), Communication Officers (16) and Corrections Officers (61) represented the majority of the decrease in employees. Under the Board of County Commissioners, there were 193 hires between October 2022 and 2023 hires versus 211 between September 2021 and 2022.

ATTRITION AND STAFFING CHALLENGES

While the attrition rate, under the BOCC, of 14.7% is significantly lower than the national average of 20.4% for state and local government, there were staffing shortages in 2023 in critical areas such as communications officers (911 dispatchers), children services caseworkers in the Department of Job and Family Services (JFS) and for positions such as Sheriff and Juvenile Corrections Officers.

For positions under the Board, Human Resources and the respective employing departments continually work to address the shortages through various means. Of note has been the work to address the children services caseworker shortages through wage increases, a state grant

program providing new hire and retention bonuses, and other changes to the work environment to attract and retain caseworkers. Between September 2021 and September 2022 under narrowly defined qualifications, 41 caseworkers were hired of which 28 left the County for various reasons leaving a net of 13 hires. Between September 2022 and September 2023 when the list of qualifying bachelor's degrees was expanded, 49 caseworkers were hired of which 10 left the County for various reasons leaving a net of 39 hires.

Hiring Diversity

The table below shows the result of efforts in 2023 to improve the diversity of its workforce through hires. For example, the number of Black or African Americans hired between September 2021 and September 2022 (72) represented 34.29% of the total hires (211). Between September 2022 and September 2023, the number of Black or African American hired (102) represented 43.97% of the total hires, resulting in the percentage of Black or African Americans as a percentage of total hires increasing by 28% from the 2021-2022 time period to the 2022-2023 period. Applying the same methodology regarding Asian, Hispanic and people indicating two or more races, the percentage of total hires increased by 15% from the 2021-2022 time period to the 2022-2023 period.

Diversity of Hires for Positions Under the Board	Hires between September 2022 - September, 2023	% Hires During Reporting Period by Race/Ethnicity	Hires between September 2021 - September, 2022	% Hires During Reporting Period by Race/Ethnicity
Total # Positions Filled	232		211	
Black or African American	102	43.97%	72	34.29%
White	112	48.28%	109	51.90%
Others (American/Alaskan Indian, Asian, Hispanic, or 2 or More Races)	14	6.03%	11	5.24%
No Data (Did Not Report or Declined)	4	1.72%	18	8.57%

100%

100%

Hamilton County Fellowship Program

The 2024 Budget continues the Hamilton County Fellowship program which was implemented in 2023. Designed for college juniors, seniors and graduate students, the Hamilton County Fellowship Program exposes participants over a one-year period to policies and programs that directly impact the residents and customers of Hamilton County and the employees providing public service. The goal of the Fellows program is for the Fellow to actively consider a career in public service. A Fellow was selected in 2023 and is currently serving a fellowship where, under the direction of senior administrators and managers, the Fellow is exposed to important management practices and strategies in various departments under the Board of County

Commissioners through one-on-one and team meetings and assisting in the completion of job assignments related to current work being performed in departments.

STAFFING DEVELOPMENT

Providing opportunities for staff to acquire the technical and management knowledge, skills and abilities to meet current and future service demands is a critical priority of the County. On a routine basis, this function is carried out, by County Human Resources, through several programs and efforts described below.

Human Resources Development Program

The recommended 2024 Budget continues to fund the County's recognized Human Resources Development program at \$815,000. The Human Resources Development program is built around developing 13 distinct competencies recognized as essential for employees. Each competency has specific courses delivered either in-person or through e-learning. In 2020 with the onset of COVID-19, the Human Resources Development staff made a swift transition from in-person classes to e-Learning. E-learning is now fully integrated into the delivery of workforce development material and information such that the 2024 budget requests funding to more than double the number of e-learning licenses from 200 to 500, resulting in an increase in license fees from \$12,270 in 2023 to \$24,500 for 2024. Beginning in 2023 and continuing forward, the County's new Learning Management System is a valuable tool to manage enrollment requests from employees, provide training information to departments, and encourage employees to develop their own Learning Plan and access their training transcripts. \$44,000 is budgeted in 2024 for the LMS.

National Association of County Commissioners (NACO), High Performance Leadership Training

The 2024 Budget continues an investment in High Performance Leadership Training for County staff at \$30,000. In 2023, 22 mid and senior-level managers participated in NACo's High Performance Leadership 12-week program designed to equip frontline county government professionals with practical leadership skills to deliver results for counties and communities and manage the unique challenges and opportunities of serving in county government. This group of 22 in 2023 joined 20 participants in 2022, and 19 in 2021, with an additional 20 scheduled to participate in 2024 bringing the total to 81 mid and senior-level managers who have participated or are scheduled to participate in the NACo program.

Mentorship Program and Succession Planning

The 2024 Recommended budget makes targeted investments to ensure the workforce is prepared for future challenges. The first is a mentoring program to be implemented in the first quarter of 2024. Mentoring programs have an established record of providing mutually

beneficial relationships for employees that improve job satisfaction and support organizational efforts to develop, retain, and recruit high-quality employees. Mentoring programs also act as a key succession planning tool by providing opportunities for senior employees to impart their knowledge, skills, abilities and experience to less-experienced employees to prepare them for future roles and responsibilities.

The second program related to preparing the workforce for future challenges is succession planning. Succession plans for the County Facilities, Environmental Services, Human Resources, Planning and Development and Stadia and Parking departments were developed and implemented in identifying key positions and succession candidates. After identifying key positions and potential successors, department managers have developed/administered Individual development plans to ensure that employees identified as succession candidates acquire the required knowledge, skills and abilities to be considered if and when vacancies occur.

Tuition Reimbursement

In addition to the efforts described above, the County restored the tuition reimbursement program in 2022 and \$250,000 is included in the recommended 2024 Budget. The continuing education and training of employees serves to provide incentives in employee recruitment and retention, enhance employee ability to perform current job responsibilities, qualify employees for key positions, and ultimately improve delivery of services to the public. Reimbursement up to 12 hours per semester is based on the employee’s final grade. The maximum amount reimbursable to an employee under this program is \$5,250.00 per calendar year. Rates per credit hour are indexed to the University of Cincinnati’s undergraduate and graduate costs per credit hour. The table below shows the growth in participation in the tuition reimbursement program from its reinstatement in 2022 through 2023. The tuition reimbursement program is open to all eligible Board and non-Board employees.

	2023 YTD	2022 End of Year
Number of employees who have applied for tuition reimbursement	41	21
Number of departments/appointing authorities with employees participating in the tuition reimbursement program	16	9
Tuition Reimbursement Pre-Approved	\$139,772.87	\$57,972.62
Approved Tuition Reimbursement Disbursements	\$60,984.01	\$30,821.88
Number of colleges/universities attended by employees	10	7

In addition to tuition reimbursement, the Human Resources Department maintains tuition discount arrangements with five regional colleges and universities. These agreements provide discounts on tuition, books, and other expenses. When coupled with tuition reimbursement, the discounts with partners offer eligible employees' significant savings. Current partners include Eastern Kentucky University, Miami University (in process), Western Governors University, University of Cincinnati, Butler Tech and Xavier University with plans to expand this program to other schools in early 2024.

STRATEGIC COMPENSATION and BENEFIT ISSUES

The 2024 Budget continues to support the market-based compensation adjustments, implemented in 2022, for non-bargaining unit employees. These adjustments continue to have a positive impact on attracting top talent, retaining existing talent and impacting the morale of employees who have remained with the County.

The County re-introduced merit pay in 2023 in the form of a bonus up to 1.0% to supplement the 3.5% general increase. Merit pay was distributed in a structured manner normalized by employee performance evaluation scores in their respective departments.

For 2024 it is recommended that the County continue the path back to a more complete pay-for-performance model. The Administration recommends a 1.0% general increase and up to an additional 2.5% of merit pay added to an employee's base pay rate and reflective of their performance evaluation score for a total possible increase of up to 3.5%.

The table below provides a historical perspective on the administration of pay.

Employee Increases				Pay Schedule Adjustments			
	BOCC	Market	DOL/CPI-U			BOCC	Market
2018	1.5%	3.1%	2.4%		2018	0.0%	2.1%
2019	2.0%	3.2%	2.3%		2019	0.0%	2.2%
2020	3.0%	2.9%	1.4%		2020	0.0%	2.2%
2021	3.0%	3.0%	5.3%		2021	3.0%	2.2% (Est)
2022	3.0%	3.4%	8.5%		2022	New Schedule	
2023	3.5%	4.4%	3.2%		2023	2.0%	2.7%
2024 (Proposed)	3.5%	4.1%	3.7%		2024 (Proposed)	1.0%	2.25%

From a budgetary perspective, the County's benefit program includes insurance (health, dental, vision and term life), wellness programs, and contributions to Medicare and the Ohio Public Employees Retirement System. The primary expense for the benefit program is health insurance. As a self-insured employer, the County covers the majority of medical and prescription drug expenses which are expected to be \$64,000,000 in 2024, which is \$5,000,000 more (or approximately 8.5%) more than 2023 claim expenses of \$59,000,000. Employees pay a small portion of the overall cost through payroll contributions which vary by plan selection. The County portion of the overall spend (department collections) for the program is projected to increase in 2024 from \$58M to \$63M. For 2024, the County maintains a low-cost medical plan with a 9% employee payroll contribution, with two other plan options providing for 12% and 35% employee contribution.

The County continues to offer a substantive benefit package including numerous paid leave programs, sick-leave by-back and tuition reimbursement programs. In 2024, the Human Resources Department will continue to explore the feasibility of providing childcare options for employees as well as the feasibility of parking options for employees who work in the downtown campus area of County government. These benefit alternatives have been priorities of the County for several years. However, both of these prospective initiatives carry long term, significant cost implications which need to be proven sustainable prior to implementation.

LABOR AND EMPLOYEE RELATIONS

Approximately 650 of the 1,170 employees (or 56%) under the Board of County Commissioners are covered under one of the nine collective bargaining agreements for which the Human Resources Department is directly involved in the negotiation and administration of these agreements. In addition to the collective bargaining agreements representing employees under the Board of County Commissioners, the Human Resources Department is involved in the negotiation, administration, or serving in an advisory role for another nine collective bargaining agreements covering approximately 840 employees under various elective offices and non-Board departments. Of the eighteen collective bargaining agreements, ten successor agreements were negotiated in 2023, and five successor agreements will be negotiated in 2024.

The 2024 Budget supports the compensation adjustments associated with bargaining unit agreements memorialized in 2023.

The 2024 Budget also supports the County's employee relations programming including activities of the County's Employee Advisory Committee and \$85,000 for a new program being launched provide real-time recognition to employees by managers and peers via a recognition software platform for work performed that is aligned with the County's core values. These activities are all significant contributors to a healthy culture and provide an environment where employees can focus on their work without distractions, and firmly believe they are valued County employees. The \$85,000 cost is split between \$35,000 for the software platform and \$50,000 for rewards resulting from recognition.

Diversity, Equity, Inclusion and Belonging (DEIB) Initiatives

Providing diversity, ensuring equity and promoting inclusiveness and belonging for County employees and those with whom the County does business, is a critical element of Board policy that has been expanded upon in recent years.

The 2024 Recommended Budget includes full funding for the tools recommended to implement the Disparity study as recommended in early 2023. This includes full staffing of the County's Office of Economic Inclusion and Equity and the acquisition of a new procurement software, B2GNow to help integrate, for the first time, the County's procurement operations with its inclusion efforts. Licensing for this software is included in the 2024 Budget at \$54,303.

Another major DEI effort resulting from the Board's 2020 resolution declaring racism as a public health crisis is training on recognizing and remediating implicit bias that has been conducted by and at the Underground Railroad and Freedom Center to 80 senior managers in 2022 and approximately 140 mid and first-level supervisors in 2023. \$236,000 is requested in the 2024 budget to train the remainder of the workforce.

Continuous Improvement

One of County's core values is continuous improvement and, while that is entrenched in all departments, the 2024 recommended budget includes various strategies to further ingrain this concept. For example, the Budget includes \$100,000 for one or two departments each year to implement process improvements and assess opportunities to improve efficiency, reduce workload, and improve service in accordance with best-in-class industry benchmarks.

The Budget also includes \$125,000 for a study to improve stormwater collaboration to better address overland flooding. The goal of this study is a recommended plan for providing more collaborative services among existing stormwater agencies and charging fees that best meet the needs of the community.

Technology and Systems

Technical Division Establishment

In 2023, the County created a Technical Services Division under the Board of County Commissioners and hired a Director to centralize and standardize IT operations and efforts amongst the various Board departments. The Technical Services budget functions to support interdepartmental IT needs across the county. The Auditor provides the hardware and software support for county storage appliances and server virtualization. Planning and Development in partnership with an outside vendor provides maintenance and hosting for the Hamilton County website. Technical Services provides licensing for Office 365 and firewall protection for the Hamilton County WAN (Wide Area Network). JFS, in collaboration with Naviant, an outside vendor, provides maintenance and support for the County Commissioner agenda system.

2024 marks the second year that Technical Services, has been housed under the leadership of County Administration in Contracts and Subsidies. This change was made in 2023 as a strategic move to gain efficiency resulting from centralization. The department has requested a Software Coordinator position which will increase staff from eight to nine positions. The new IT Director was hired in July 2023. Non-personnel expenses include \$1.0M for the telephone system, \$400K for Office 365, and \$1.1M for maintenance contracts, expert services, cabling projects and security software. The total budget for the Department, for 2024, is \$3.68 million.

[Forensic Information Management System \(FIMS\)](#)

The 2024 Budget includes \$198,000 for new Forensic Information Management System (FIMS) subscription within the Coroner's Office. The new FIMS is replacing a 20+ year old system and has an increased annual subscription/user fees. The overall increased cost is due to preventive maintenance agreements for laboratory equipment, computer and security software.

[Procurement System](#)

During 2023, the County finalized the acquisition of a new procurement software which will serve as the backbone for managing County purchasing efforts. Of particular note is that the new software will also significantly improve the County's ability to track and report on inclusion efforts within its procurement activities.

[Website Transformation](#)

Hamilton County Administration, Planning + Development, JFS and Environmental Services have teamed up on an RFP for a next-generation, resident-focused Hamilton County website that will include all Board Departments as well as other county agencies. The new website is envisioned as a unified digital hub that will make County government and services easier to find and use. The new site will serve as an inclusive, user-friendly, and efficient resource for residents, businesses, and visitors. The website process is intended to immediately follow the rebranding process in early 2024 and is expected to achieve cost savings by bundling multiple existing websites under one umbrella. We anticipate capacity to fund the ongoing maintenance of the website through operations, the initial startup costs will be taken from the reserve.

[Jail Management System](#)

The Sheriff is currently in contract negotiations with a vendor for a new Jail Management System, modernizing and replacing the current thirty-year-old jail management system. The contract is anticipated to be finalized for Board approval in early 2024, with data conversion and migration taking place soon thereafter. The Sheriff has hired a Technical Project Manager to oversee the year-long conversion process, system integration and management going forward. The new JMS is expected to go live by early 2025.

[Common Pleas IT Upgrades](#)

As a result of the pandemic, many courts throughout the US have experienced overage cases, including Hamilton County Court of Common Pleas. To continue to reduce the

overage rate, the Court requested, and the Board allocated, \$2.1 million in ARPA funding to invest in technology to make trials more efficient. Improvements will be made to all sixteen (16) courtrooms, three (3) visiting judge courtrooms, and two (2) magistrate courtrooms. These technology improvements will allow for virtual hearings which will reduce continuances especially for out-of-town witnesses and attorneys and allow Court to continue in the event of another pandemic shutdown. It will also provide greater access for hearing/visual/language impairments and reduce the need for continuances of hearings to provide reasonable accommodations.

County Facilities

The 2024 Recommended Budget supports funding within County Facilities to facilitate 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 \$4 million for capital maintenance projects within County buildings as detailed below:

Capital Maintenance Projects:

- \$51,000 – 800 Broadway Annual Façade Monitoring Assessment
- \$100,000 – 230 E 9th Taft Law Center Critical Façade Repairs
- \$30,000 – Courthouse Annual Façade Monitoring Assessment
- \$600,000 – Courthouse North and South Riot Door Repairs
- \$189,000 – Courthouse Restore Stained Glass Windows
- \$620,000 – Portune Center 1st Floor Office of Re-Entry Expansion
- \$107,000 – Portune Center Atrium Glass Replacement
- \$500,000 – Justice Center 2024 Cell Door and Frame Replacements
- \$500,000 – Justice Center Skywalk Pedestrian Bridge Roof Replacements
- \$372,000 – Justice Center Public Lobby Ceiling Replacements
- \$280,000 – Justice Center Fire Pump Replacement
- \$151,000 – Patrol HQ Electrical Arc Flash Hazard Mitigation
- \$500,000 – Funding for Other Departments Requests – Project List TBD

The County Facilities Budget also supports the addition of 3 staff focused specifically on maintenance at Hillcrest, a Groundskeeper Foreman, and Payroll Specialist.

Board of Elections (BOE)

Management of the local election system constitutes one of the foundational responsibilities and functions of County government. To avoid wide variations in funding, the County budgets BOE according to an even-billing plan – allocating general fund resources to build reserve in low-expenditure years while drawing down reserves during years of high election activity and expense (e.g. during even years when there are typically larger reimbursements for local elections). This amount is currently \$8.4 million. This allows the County to plan more effectively for budgeting within the BOE and avoids peaks and valleys associated with election cycles. The 2024 budget reflects increased compensation for poll workers to be more competitive with

surrounding counties. Also, non-personnel expenses include a one-time payment as stipulated in the lease agreement for voting equipment.

Debt Management

The 2024 Budget includes \$7.1 million for service payments on non-voted debt, or bonds, issued by the County. The largest single item within this total represents annual debt service payments on construction of the Hamilton County Crime Lab. The total amount of budgeted debt service is approximately \$1.9 million over 2023 projected figures given issuances for various energy conservation projects undertaken by the County. Total debt service, for 2024, represents 1.8% of general fund revenues which, from a municipal finance perspective, is considered relatively low.

Budget Risks

Budgets are essentially a plan; and like all plans, they contain risk. From a County budget perspective, the primary risk remains the broader economic environment. An economic downturn, in the coming year, would likely have several impacts on the County's finances including the suppression of major County revenue sources such as sales tax and interest earnings.

Second, while inflation has moderated from its peak over the past year, we continue to see cost escalations in products, services and, notably, capital projects. These cost pressures will continue to strain departments as they look to delivery mandated services within budget. Inflation also tends to spur wage pressure. While the County desires to ensure it is paying a competitive wage, based upon market benchmarks, sustained wage pressures will continue to have an impact on County finances especially as negotiations with numerous bargaining units continue into 2024.

Finally, legislative activity at the state and federal level always pose opportunities and risks for County finances. HB 187, if passed, is projected to reduce local government and school district property tax collections by \$539 million over a three year period. The precise risk to Hamilton County remains under analysis. Changes to the Public Defender reimbursement rate and local government fund have direct impacts upon the County's budget. Additionally, the prospective modification of the OPERS employer contribution, if implemented as currently being discussed could have an impact of up to \$5 million or more to the County.

Acknowledgements

In developing the 2024 Recommended Budget, I would first like to thank Assistant Administrator John Bruggen and his staff (Rob Wagner, Lisa Anderson, Cheryl Floyd, Debbie Myree, and Camden Bentley) for their hard work in balancing a quite challenging budget. Additionally, I wish to thank them for all of their work overseeing the County's finances during the year as well. Thanks also to the County's leadership team including Holly Christmann, Bridget Doherty, Michael Patton, Frank Spataro, Lisa Webb, and Anson Turley. 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 and County department heads 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.

ATTACHMENTS

Attachment A – Justice Center Capital Improvements

<u>Approved and In Process Facilities Projects at the Justice Center</u>	
Project Name	Appropriated Funding
Justice Center Cell Door and Frame Replacements 2022	\$274,000
Justice Center Cell Door and Frame Replacements 2023	\$451,000
Justice Center Fire Alarm System Replacement	\$2,200,000
Justice Center Germicidal Unit Replacements	\$189,000
Justice Center Exterior Cell Window Screen Installations	\$2,741,000
Justice Center Low Voltage Cell Lock Replacements	\$7,400,000
Justice Center Courtrooms A&B Renovations	\$466,000
Justice Center Performance Contracting Elevator Replacements	\$4,668,000
Justice Center Emergency Power System Replacement	\$1,600,000
Justice Center City Ordinance Façade Assessment	\$43,000
Justice Center Arc Flash Hazard Mitigation	\$240,000
Justice Center Skywalk Façade Repairs	\$735,000
Justice Center Security Improvements	\$1,000,000
Justice Center Secured Area Interior Improvements	\$294,000
Total of Approved and In Process Projects at the Justice Center	\$22,301,000

<u>Proposed Facilities Projects for 2024 at the Justice Center</u>	
Project Name	Funding
Justice Center Cell Door and Frame Replacements 2024	\$500,000
Justice Center Skywalk Pedestrian Bridge Roof Replacements	\$500,000
Justice Center Public Lobby Ceiling Replacements	\$372,000
Justice Center Fire Pump Replacement	\$280,000

Justice Center Secured Area Painted Floors to Polished Concrete	\$360,000
Justice Center Care Pod Counseling Rooms	\$350,000
Total of 2024 Proposed Projects at the Justice Center	\$2,362,000

Attachment B: ARPA Allocation Plan

Program	Amended Budget	Amended Amount
Strengthening Public Health Systems		
Addressing Emergent Needs and Community Resiliency	\$4,944,598.05	
Testing and Testing/Vaccine Website	\$447,014.05	
Health Infrastructure Grants	\$2,997,585.00	
Nursing Expansion	\$1,499,999.00	
Strengthening Mental Health	\$10,257,762.16	
Mobile Crisis Team Expansion	\$5,000,000.00	
Teen Suicide Prevention	\$818,775.00	
Youth Resiliency Grants	\$3,938,987.16	
Inspire	\$500,000.00	
Services to Disproportionately Impacted Communities	\$15,603,300.00	
Relocation of CPD Gun Range	\$10,400,000.00	
Community Outreach (including 513 Bus)	\$5,000,000.00	
Vaccine Incentives	\$203,300.00	
Subtotal	\$30,805,660.21	
Strengthening County Finances and Departments		
Revenue Replacement	\$32,000,000.00	
Capital Improvements - Satellite Office	\$2,198,027.83	(\$301,972.17)
Premium Pay	\$1,864,420.43	
County Staffing	\$1,500,000.00	
EMA Operations	\$1,200,000.00	
Prosecutor's Office	\$1,135,000.00	\$400,000.00
Court of Common Pleas	\$2,100,000.00	

Subtotal	\$41,997,448.26	
Addressing Negative Impacts		
Housing	\$45,650,000.00	
Production (\$8M to re-entry, disabled, and senior housing)	\$25,500,000.00	
Preservation (\$8M affordable housing; \$2M home repair loan)	\$10,000,000.00	
Protection	\$5,150,000.00	
Mortgage Assistance	\$5,000,000.00	
Workforce Development	\$4,773,827.00	
Training Grants	\$1,973,827.00	
Childcare	\$1,800,000.00	
Coordinating Entity	\$1,000,000.00	
Non-Profit Assistance	\$7,152,461.64	
Small Business Assistance Grants	\$7,704,149.89	(\$90,066.11)
Hospitality Assistance	\$2,000,000.00	
Arts and Cultural Assistance	\$2,000,000.00	
Small Business Back Office Support	\$1,500,000.00	
Food Assistance	\$2,000,000.00	
Emergency Rental Assistance (back stop only)	\$701,000.00	
Subtotal	\$73,481,438.53	
Enhancing Community Infrastructure		
Broadband	\$3,500,000.00	
CMHA broadband	\$2,000,000.00	
Public wi-fi	\$1,500,000.00	
Sewer / Stormwater	\$9,000,000.00	
Subtotal	\$12,500,000.00	

TOTAL	\$158,784,547.00	
TOTAL ARPA ALLOCATION	\$158,784,547.00	

Attachment C
2023 General Fund Budget Summaries
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Sources and Uses (chart) 2

Projected Reserve Balance (table)..... 3

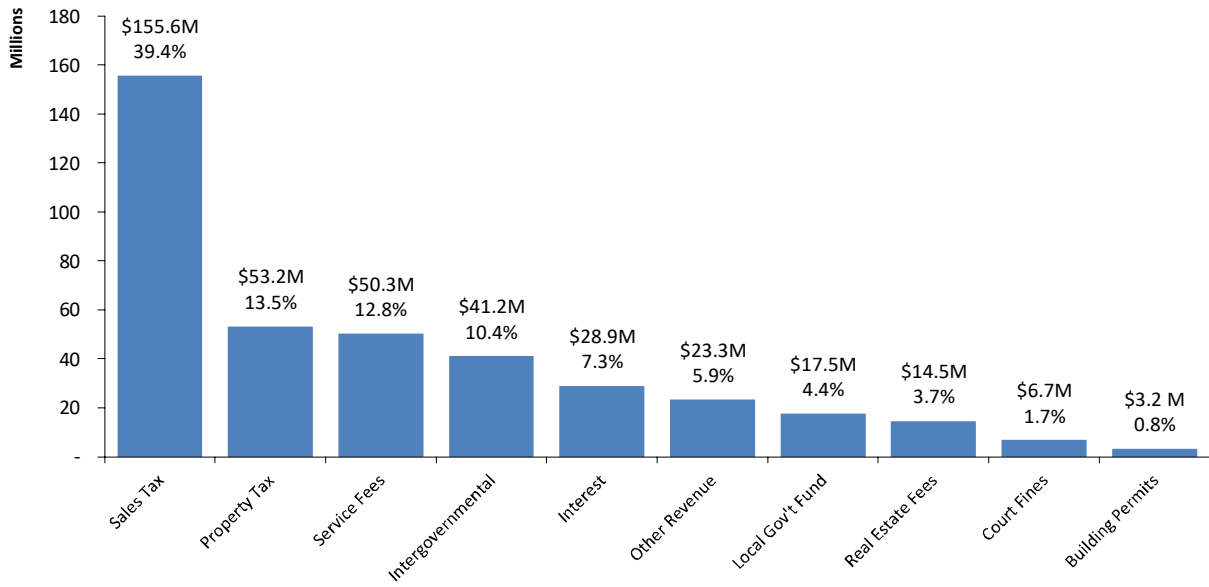
Revenue by Department (table) 4

Expenditures by Department (table)..... 5

Employee Positions by Department (table) 6

2024 Recommended Sources

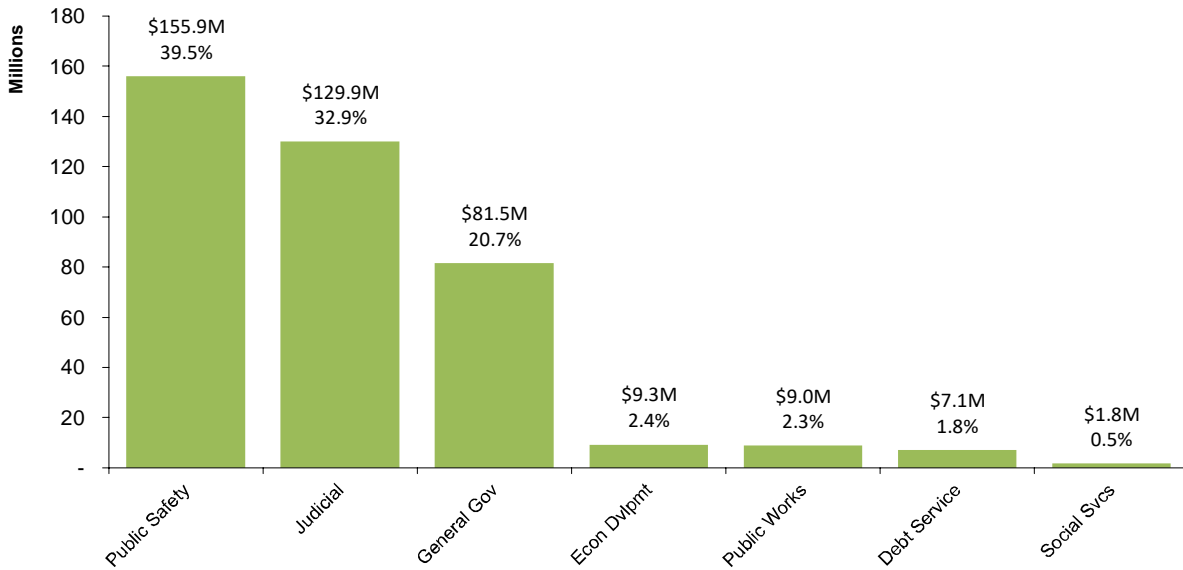
General Fund Total: \$394.5 Million



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

2024 Recommended Uses

General Fund Total: \$394.5 Million



Projected General Fund Reserve

2024 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 2023 is at 16.9% as of third quarter projections. The recommended reserve for 2024 falls to 14.4%. The higher budget recommendation in 2024 raises the reserve requirement by \$5.96 million. The reserve projection below 15% is likely still a viable figure given the amount of general fund cash advances anticipated to be debt financed in 2024. A more detailed reserve update will be completed after the close of 2023.

Total 2024 budget expenditures	\$394,538
Reserve requirement: 15% of ongoing expenditures	\$59,181
Reserve balance, 12/31/22 (25.5% of 2022 budget)	\$82,419
Budgeted reserve balance, 12/31/23 (17.6% of 2023 budget)	\$62,419
Projected reserve balance, 12/31/23 (16.9% of 2023 budget)	\$60,060
Recommended reserve balance, 12/31/24 (14.4% of 2024 budget)	\$56,999

Reserve Detail, December 2022-December 2024

Cash balance, 12/31/2022	\$179,899
LESS: Encumbrances, 12/31/2022	(26,545)
LESS: Board of Elections reserve balance	(10,110)
LESS: Pop-up items/Facility projects	(17,175)
LESS: Reserve for potential litigation/audit expenses	(31,000)
LESS: Reserve for policy priority items	(650)
LESS: Reserve for budget stabilization	(12,000)
Reserve balance 12/31/2022	\$82,419
PLUS: 2023 projected revenue	366,425
LESS: 2023 projected expenditures	(391,934)
LESS: Reserve for real estate acquisition	(10,000)
LESS: Reserve for regional safety complex project	(10,000)
PLUS: Release of earmarks against 2022 balance (for items in projections)	23,150
Projected reserve balance 12/31/2023	\$60,060
PLUS: 2024 recommended revenue	394,538
LESS: 2024 recommended expenditures	(394,538)
LESS: Reserve for bike trail projects	(500)
LESS: Reserve for Hillcrest capital and 2024 facilities operations	(2,562)
Recommended reserve balance 12/31/2023	\$56,999

Attachment D 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

<i>Department</i>	<i>Dept No.</i>
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Contracts & Subsidies: Ohio State University Extension	17
Contracts & Subsidies: Re-Entry Subsidy	17
Contracts & Subsidies: Technical Services	17
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FUNCTION: Judicial

<i>Department</i>	<i>Dept No.</i>
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FUNCTION: Public Safety

<i>Department</i>	<i>Dept No.</i>
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FUNCTION: Public Works

<i>Department</i>	<i>Dept No.</i>
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FUNCTION: Social Services

<i>Department</i>	<i>Dept No.</i>
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GENERAL FUND BUDGET SUMMARIES: 2024

Dept 02 Commissioners & County Administration

Sources Surplus auction proceeds

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, and Media and Engagement.

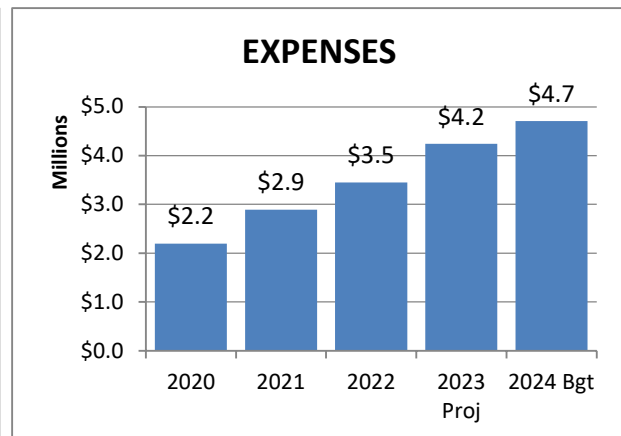
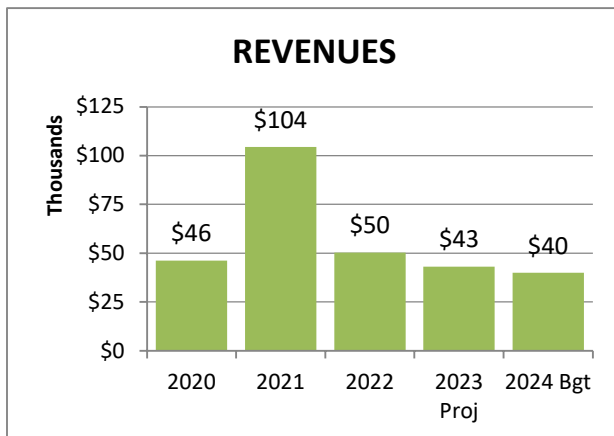
ORC Chapter 305 & 307, Board of County Commissioners - Generally and Powers

	2020	2021	2022	2023 Projected	2024 Budget
Revenues	46,257	104,387	50,311	43,000	40,000
Service Fees	2,000	4,500	-	-	-
Auction Proceeds	44,257	99,887	50,311	43,000	40,000

Expenses by (category)	2,197,843	2,888,160	3,450,194	4,239,030	4,710,134
Personnel	2,115,694	2,566,632	2,816,191	3,577,250	4,200,864
Non-Personnel	82,148	321,528	614,963	661,780	509,270
Capital	-	-	19,040	-	-

Expenses (by area)	2,197,842	2,888,160	3,450,194	4,239,030	4,710,135
Commission/Admin	1,507,481	2,160,605	2,617,644	3,261,830	3,639,935
Budget	333,639	403,542	495,121	505,258	611,716
Purchasing	356,722	324,013	337,429	471,942	458,484

Employees	27.90	28.90	30.90	34.70	40.82
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2024 BUDGET The Human Resources (HR) department is no longer part of Commissioners and Administration as of 2024, and the historical figures have been removed from the charts. HR has been established as department number 27. Overall, Commission and Administration positions increase 6.12. This is primarily related to six positions in the consolidated Media & Engagement division, 80% of which is reimbursed through the Indirect Cost Plan. Non-personnel expenses decrease \$27K from the 2023 budget.

PRIOR YEARS Positions added in 2023 were a Small Business Utilization Coordinator, Social Media Coordinator, Budget Analyst, and Fiscal Officer. Overall position counts increased 3.80 due to allocating positions to other funds. Other contributing factors for increased personnel costs are market rate adjustments and worker's comp charges now budgeted in the department for the general fund.

In 2022, Commission/Admin added an Inclusion Compliance Specialist and Government Affairs Coordinator (later revised as a Deputy Administrator). Increases in 2022 expenses are attributed to the expansion of the Office of Inclusion and Equity (including a disparity study) and increased needs within the Media & Engagement Office. Other increases include the implementation of the new Commission agenda system and sign language services.

2021 revenue estimates show a slight increase due to CARES Act reimbursements and a disparity study reimbursement from the sewer district.

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.

GENERAL FUND BUDGET SUMMARIES: 2024

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, and the Office of Small Business programming.

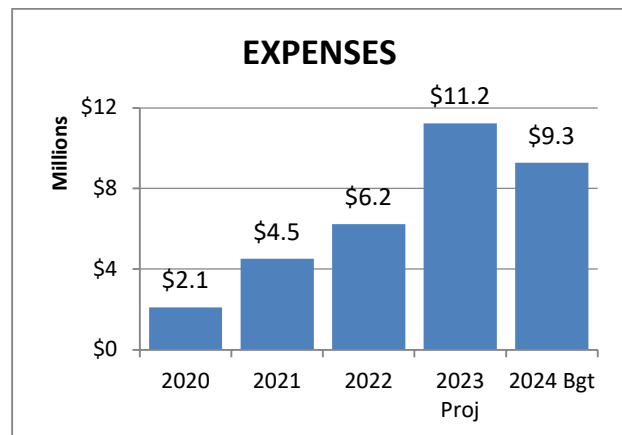
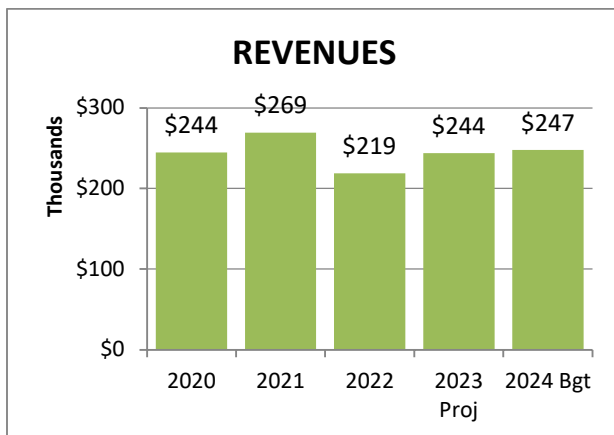
ORC 307.07 - Office of Economic Development,
307.64 - Appropriating moneys from tax levies for economic development

	2020	2021	2022	2023 Projected	2024 Budget
Revenues	244,466	269,188	218,836	243,552	247,485
<i>Intergovernmental</i>	244,466	269,188	218,836	243,552	247,485

Expenses (by category)	2,104,006	4,513,670	6,228,835	11,222,440	9,272,262
<i>Personnel</i>	-	-	-	-	-
<i>Non-Personnel</i>	2,104,006	4,513,670	5,878,835	10,722,440	9,272,262
<i>Transfers</i>	-	-	350,000	500,000	-

Expenses (by area)	2,104,006	4,513,670	6,228,835	11,222,440	9,272,262
<i>Community Programs</i>	-	338,904	3,540,400	6,295,000	5,100,000
<i>The Port</i>	910,000	2,800,000	800,000	2,800,000	2,300,000
<i>Alloy</i>	764,500	855,000	1,018,500	1,101,000	1,350,000
<i>OKI</i>	269,506	269,766	269,935	276,440	272,262
<i>REDI Cincinnati</i>	160,000	250,000	250,000	250,000	250,000
<i>TID</i>	-	-	350,000	500,000	-

Employees	-	-	-	-	-
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BACKGROUND The County's economic development strategy includes the use of three primary organizations: Alloy, The Port, and REDI. Each of these organizations provide 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 site readiness funding to address a scarcity of sites suitable for larger developments and the Office of Small Business.

2024 BUDGET The 2024 budget reflects the expanded role of the County in building economic development and community partnerships. While the recommended budget includes all prior year programs, there are some targeted reductions to help achieve an overall balanced budget. It continues funding for Alloy (increase of \$250,000), REDI, The Port, and Site Readiness (reduction of \$500,000). Additionally, the community revitalization and community impact grant programs are recommended to continue. In 2023, the County launched the Office of Small Business to serve as the initial entry point for small business entrepreneurs, leverage existing partnerships with Alloy, lead implementation of small business-related County efforts, and collaborate with established organizations that offer supplemental services and resources. Additionally, the 2024 budget includes \$1,000,000 for tourism-economic development grants (reduction of \$500,000) and a total of \$1.1 million for the Office of Small Business programming and staffing costs for Alloy to administer the Office.

PRIOR YEARS In 2021, the County launched its community revitalization grant program to provide funding for transformational projects, with priority given to first ring suburbs. These efforts gained momentum in 2022 with year over year incremental funding to support target communities.

During the period 2013-2015, Economic Development included the administrative costs for the lodging tax program (reimbursed from the tax) and allocations of a portion of County Administration staff. For the period 2017-2019, funding was provided to the Transportation Improvement District via this department. 2022 revenue was lower due to the MSD pre-paying their portion of OKI dues in 2021.

GENERAL FUND BUDGET SUMMARIES: 2024

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 3.2 million square feet of property across 18 facilities owned by the County.

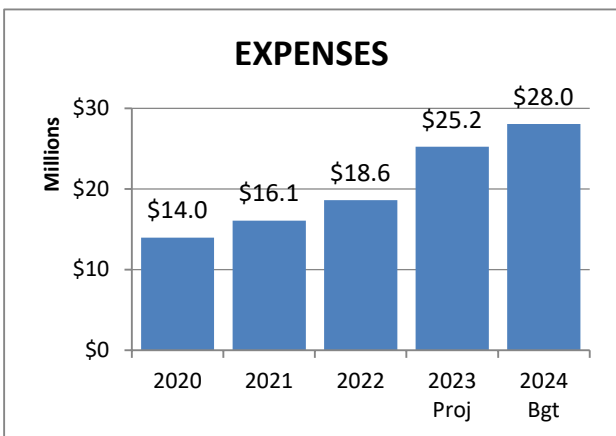
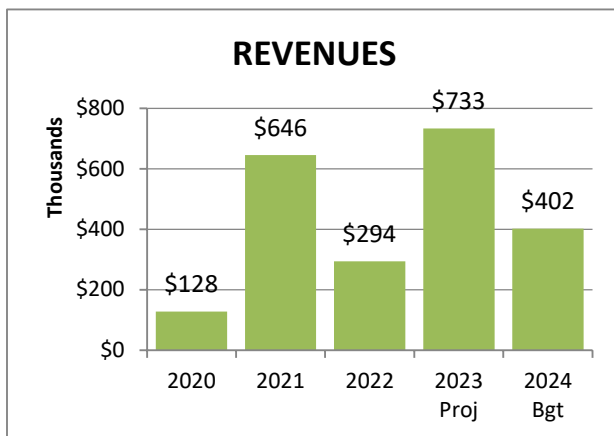
ORC Chapter 307, Section 307.02 Methods for providing county facilities.

	2020	2021	2022	2023 Projected	2024 Budget
Revenues	127,968	645,645	294,290	733,425	401,719
<i>Rent</i>	117,800	122,971	116,045	122,454	121,573
<i>Reimbursements</i>	10,168	16,537	178,245	610,971	280,146
<i>Sale of Real Estate</i>	-	506,137	-	-	-

Expenses (by category)	13,955,741	16,084,214	18,607,544	25,226,911	28,045,889
Personnel	5,827,865	6,611,864	7,212,781	7,874,900	8,897,599
Non-Personnel	8,127,876	9,424,031	11,264,183	16,905,970	18,837,290
Capital	-	48,319	130,580	446,041	311,000

Expenses (by area)	13,955,741	16,084,214	18,607,544	25,226,911	28,045,889
Plant Management	11,608,880	13,119,918	14,230,842	18,591,199	20,344,161
Capital Projects	977,297	1,318,800	2,736,330	4,417,483	4,958,200
Administration	1,290,397	1,515,270	1,488,205	1,887,471	2,390,355
Property Management	79,167	130,226	152,167	330,758	353,173

Employees	81.50	84.50	90.50	97.50	101.50
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2024 BUDGET The 2024 Facilities recommended budget includes four new positions: two maintenance repair workers for the Hillcrest campus (one added during 2023), a benefits and payroll specialist to address the growing size and complexity of facilities personnel complement; and a groundskeeper

foreman to supervise the growing grounds crews. The total cost of the new personnel is \$270K. Additional personnel growth reflects salary adjustments and benefit costs.

Non-personnel recommendations include:

- \$800K to maintain the Hillcrest campus without new Juvenile Court operations
- \$500K in additional capital maintenance projects + \$380K in other repair and maintenance expenses

Capital maintenance projects in the 2023 recommended budget include continued building façade assessments and repairs; Courthouse riot door and stained glass window repairs; Portune Center re-entry office expansion and atrium glass replacement; Justice Center cell door and frame replacements, skywalk repairs, lobby ceiling and fire pump replacements; and Patrol Headquarter electrical hazard mitigation.

A \$1.3 million request to replace fire doors is recommended for funding from reserves as part of 2024 capital planning.

PRIOR YEARS The 2023 Facilities budget included seven new positions: a project manager; maintenance trainer/manager; painter, plasterer, and carpenter to address maintenance at the Justice Center; a maintenance worker for the new EMA warehouse/satellite office space; and another maintenance worker to offset military leave in 2023, then be absorbed into the new space thereafter. The total cost of the new personnel is \$550K. Personnel costs also increased for market rate salary adjustments (from 2022) of \$254K and bargaining unit adjustments of \$115K. Utility costs are estimated at an increase of \$329K. Leases increase for the cost of the new OSU Extension offices (+\$130K). Contractual increases (+\$514K) include new service needs at the Northside warehouse, the Justice Center lobbies and the 911/EMA Center. Material cost increases (+\$2.28M) reflect actual inflation through June 2022 + 12% projected 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. Capital maintenance projects for 2023 include electrical hazard mitigation at 800 Broadway and the Justice Center, and Justice Center cell door, sally port, and skywalk repairs.

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).

2021 revenue includes the sale of easements to Duke Energy and the City of Cincinnati.

GENERAL FUND BUDGET SUMMARIES: 2024

Dept **07 Communications Center**

Sources None

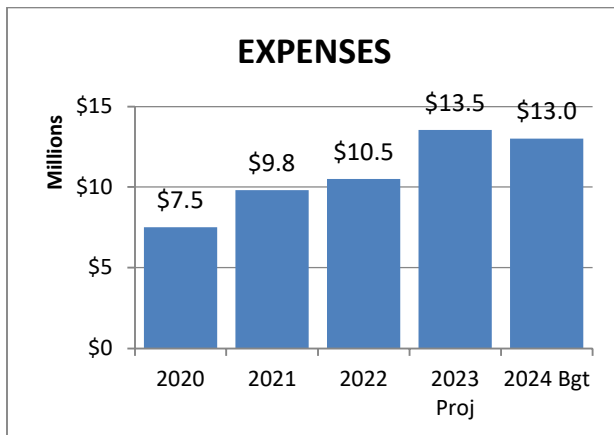
Uses General fund subsidy for the 911 Emergency Call Center

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

	2020	2021	2022	2023 Projected	2024 Budget
Revenues	-	-	-	-	-

911 Center Subsidy	7,500,000	9,800,000	10,500,000	13,525,000	13,000,000
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Employees	<i>There are no FTEs associated with the subsidy.</i>				
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BACKGROUND The general fund side of the Communications Center was made up of Telecommunications and the 911 call center subsidy. In 2023, the Telecommunication division was realigned under County Administration, leaving the 911 subsidy as the only general fund presence of the department. Prior year telecommunications costs are not reflected in this analysis.

2024 BUDGET The Communications Center general fund subsidy decreases \$525,000 to \$13 million for 2024 mostly due to removing indirect cost charges to the department.

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

GENERAL FUND BUDGET SUMMARIES: 2024

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 transfers.

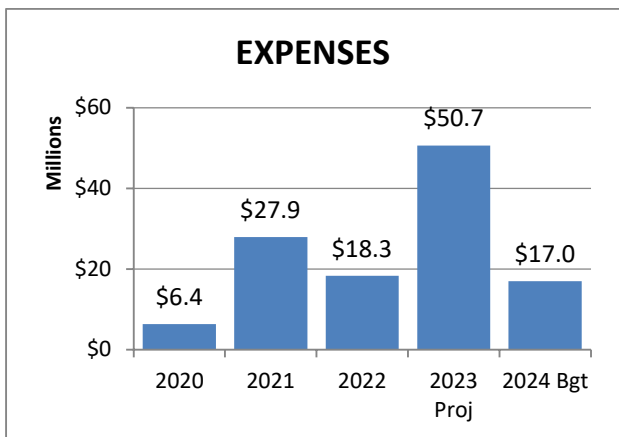
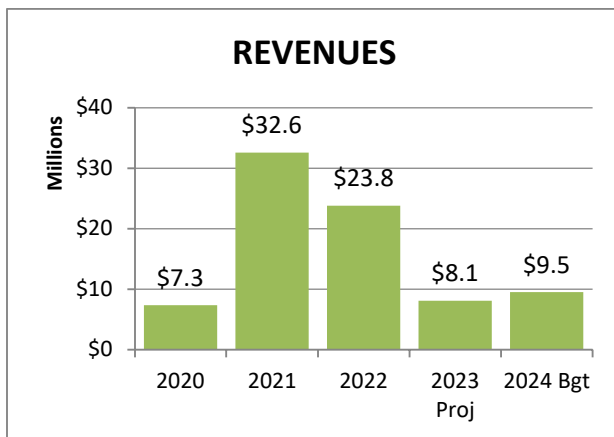
ORC Chapter 117.10 - Annual audit; Chapter 305.14 – Outside legal counsel.

	2020	2021	2022	2023 Projected	2024 Budget
Revenues	7,329,548	32,588,273	23,788,059	8,113,591	9,502,607
<i>Indirect Cost Plan</i>	6,866,353	6,999,174	7,309,401	7,961,591	9,352,607
<i>Unclaimed Inheritance</i>	309,369	242,599	473,693	137,627	150,000
<i>Other Revenue</i>	153,826	25,346,500	16,004,965	14,373	-

Expenses (by category)	6,371,023	27,892,788	18,300,016	50,654,044	16,951,063
<i>Personnel</i>	1,726,097	2,583,404	2,410,113	1,767,175	1,885,188
<i>Non-Personnel</i>	2,281,638	2,700,222	3,980,678	3,755,900	3,915,875
<i>Operating Transfers</i>	2,363,288	22,609,162	11,909,225	45,130,969	11,150,000

Expenses (by area)	6,371,023	27,892,788	18,300,016	50,654,044	16,951,063
<i>Capital Projects</i>	1,403,288	20,371,019	11,817,229	44,330,968	10,000,000
<i>Other Non-Depts</i>	1,751,488	3,711,561	2,796,755	2,181,200	2,582,968
<i>Risk Management</i>	1,036,517	1,490,549	1,591,449	1,991,876	2,068,095
<i>Retirement Payouts</i>	1,519,730	1,659,659	1,424,583	1,450,000	1,450,000
<i>27th Pay Period</i>	660,000	660,000	670,000	700,000	850,000

Employees	3.90	3.90	3.90	4.90	4.90
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2024 BUDGET Increases in Non-Departmental budgets reflect insurance costs in the Risk Management area, costs associated with the Meet on the Street annual employee recognition event, growing costs of

tax settlement fees and various governmental refunds, and contractual services to for a continuous improvement management effort.

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 2023, Non-Departmentals expense increased due to capital project funding. Revenues are slightly higher due to the Indirect Cost Plan collections. Risk Management expenses continue to show marginal increases due to campus security contracts and insurance costs.

GENERAL FUND BUDGET SUMMARIES: 2024

Dept 17 Contracts & Subsidies: Addiction Response Coalition

Sources None.

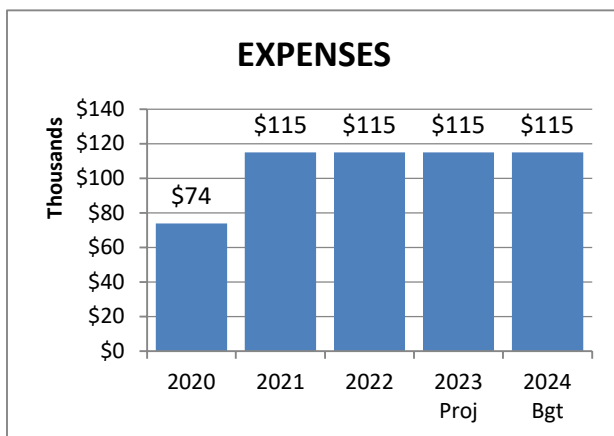
Uses The Hamilton County Addiction Response Coalition is a group of community members, leaders, advocates and experts dedicated to ending the opiate epidemic in our community. The Coalition functions within six areas of expertise: Prevention, Treatment, Harm Reduction, Law Enforcement, Faith Community,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

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

	2020	2021	2022	2023 Projected	2024 Budget
Revenues	-	-	-	-	-

Expenses/Subsidy	73,750	115,000	115,000	115,000	115,000
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Employees	-	-	-	-	-
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2024 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. The subsidy also covers non-grant allowable expenses of the Office of Addiction Response. This is the only General Fund support for operations of the task force and Office of Addiction Response.

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 (\$305K and \$565K in total subsidies).

GENERAL FUND BUDGET SUMMARIES: 2024

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

Sources None

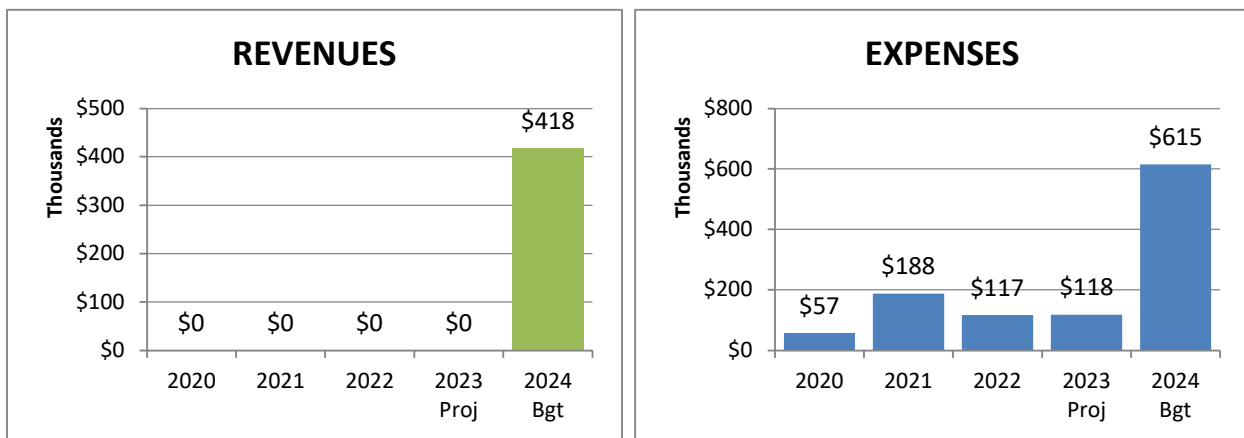
Uses CAGIS provides local government management solutions, integrated with land and infrastructure information, to its consortium members, primarily related to permitting, licensing, inspections, code enforcement, planning, zoning, and land and infrastructure asset management.

ORC N/A

	2020	2021	2022	2023 Projected	2024 Budget
Revenue	-	-	-	-	418,200

Expenses	57,034	187,998	116,798	118,106	615,000
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Employees *CAGIS staff are employees of the City of Cincinnati.*



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 Sewer District pays 62.5% of the County pledge with the remainder being allocated among a number of County entities.

2024 BUDGET In 2023, internal County budgetary allocations were analyzed based on GIS and permitting systems usage. The increase in the budget reflects payment to CAGIS for the entire non-MSD portion of the County costs. Administration will recoup restricted fund portions under a new billing structure, as reflected in the new revenue entry above. While a full funding plan is still in development, it will likely include the Engineer (a primary funder for decades), Public Health, Stormwater, and the Conservation District.

PRIOR YEARS CAGIS aerial mapping occurred during the City/CAGIS 2022-23 fiscal year.

GENERAL FUND BUDGET SUMMARIES: 2024

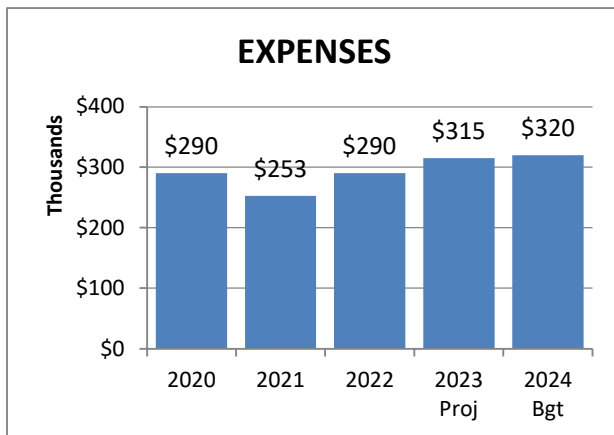
Dept 17 Contracts and Subsidies: Conservation District

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

	2020	2021	2022	2023 Projected	2024 Budget
Revenues	-	-	-	-	-
Expenses	290,000	252,590	290,000	315,000	320,000
Employees	-	-	-	-	-



BACKGROUND 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 hillside stability.

2024 BUDGET The District's 2024 subsidy increase reflects an addition to support a CAGIS billing allocation.

PRIOR YEARS Beginning in 2019, fees were 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 for 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 was 74%.

GENERAL FUND BUDGET SUMMARIES: 2024

Dept 17 Contracts & Subsidies: Dog Warden

Sources None.

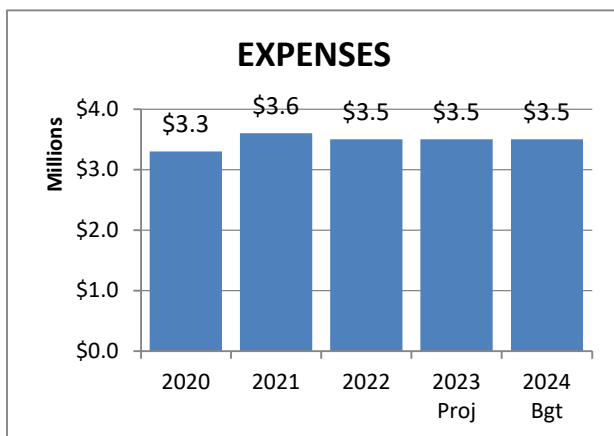
Uses The Dog Warden subsidy covers the cost of a contract with Cincinnati Animal CARE for Dog Warden operations—enforcing Ohio law regarding stray dogs and dog licensing, and housing strays for a defined period. In addition, the County currently subsidizes the humane enforcement and general operations of the animal shelter.

ORC Section 955.20 Dog and Kennel Fund

	2020	2021	2022	2023 Projected	2024 Budget
Revenues	-	-	-	-	-

Expenses/Subsidy	3,300,000	3,600,000	3,500,000	3,500,000	3,500,000
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Employees	-	-	-	-	-
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BACKGROUND The Dog Warden subsidy has risen substantially over the last decade. The program is inherently underfunded, with the cost of operations in excess of the revenue generated by dog license fees—thus the need for the general fund subsidy.

2024 BUDGET The 2024 subsidy is projected level with 2022 and 2023; however, the operating contract is likely to increase. Cautious estimates in the Dog and Kennel fund have built a reserve surplus that is expected to absorb a contract increase in 2024.

PRIOR YEARS 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 was level in 2023.

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.

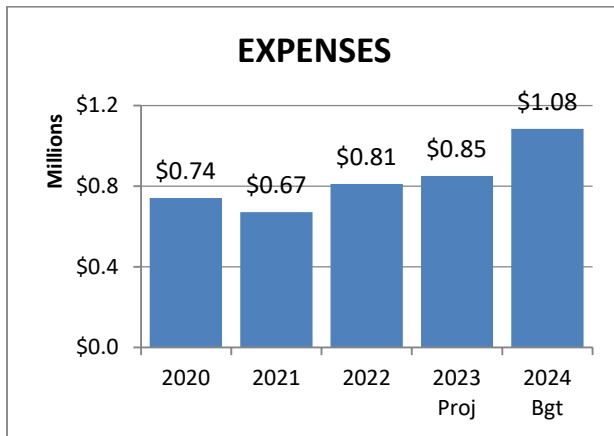
**Dept 17 Contracts and Subsidies:
Emergency Management Agency (EMA)**

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

	2020	2021	2022	2023 Projected	2024 Budget
Expenses/Subsidy	740,000	670,000	810,000	850,000	1,082,775
Employees	-	-	-	-	-



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 Greater Cincinnati HazMat (\$102,000 for which EMA acts as a pass-through). Other funding sources for EMA include 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 separate grant funds.

2024 BUDGET The increase in the 2024 subsidy is largely a side effect of a loss of federal EMPG funding driving increased personnel costs. This recommendation continues to combat lower levels of restricted fund revenue for the agency and to fund a new position request. This amount maintains the restricted fund balance at a level akin to recent years.

PRIOR YEARS In some past years, the EMA 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.

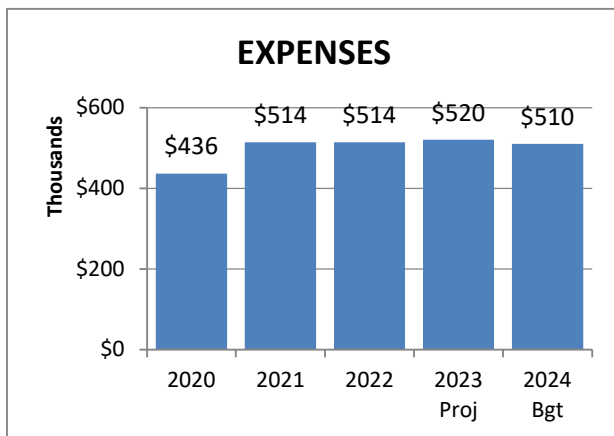
Dept 17 Contract & Subsidies: Engineer Tax Mapping

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

	2020	2021	2022	2023 Projected	2024 Budget
Revenues	-	-	-	-	-
Expenses/Subsidy	435,862	514,392	514,175	520,000	510,000
Employees	-	-	-	-	-



BACKGROUND 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).

2024 BUDGET The 2024 budget is consistent with this calculation, though the intent is that it will be re-calculated and billed based on actual prior year expenses. It includes a small reduction in under the assumption that the revised CAGIS funding model will include a reduction to the Engineer's costs for the system.

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 non-personnel costs. The 2022 and 2023 budgets produced few changes to the years prior.

GENERAL FUND BUDGET SUMMARIES: 2024

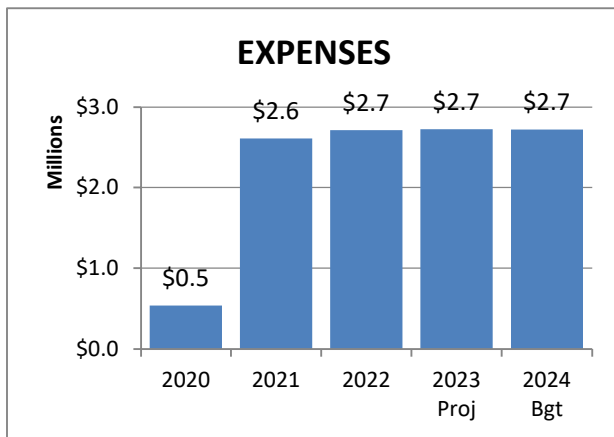
Dept 17 Contracts & Subsidies: Job & Family Services/Levy Subsidies

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 without a known address. 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

	2020	2021	2022	2023 Projected	2024 Budget
Revenues	-	-	-	-	-
Expenses/Subsidy	538,073	2,608,629	2,713,757	2,721,781	2,719,835
<i>JFS Mandated Share</i>	533,111	606,244	713,757	716,781	714,835
<i>Indigent Burial</i>	4,962	2,385	-	5,000	5,000
<i>Levy Subsidies</i>	-	2,000,000	2,000,000	2,000,000	2,000,000
Employees	-	-	-	-	-



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) 2022 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 budgets 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: 2024

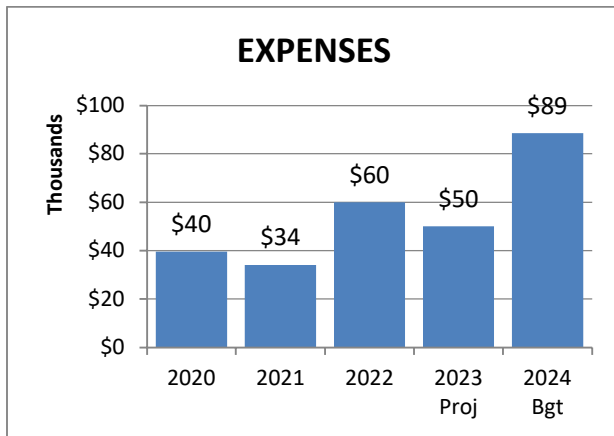
Dept 17 Contracts & Subsidies: OSU Extension

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. 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.

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

	2020	2021	2022	2023 Projected	2024 Budget
Revenues	-	-	-	-	-
Expenses/Subsidy	39,531	34,080	60,000	50,000	88,500
Employees	<i>OSU Extension is an independent entity with its own employees.</i>				



2024 BUDGET The 2024 subsidy increase includes 25% of an office associate salary and one part-time 4-H program assistant to assist with Extension’s in-school 4-H club program.

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 4-H educator position (added in 2018). One-time relocation expenses were included in the 2022 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 in Mt. Auburn. Costs for the lease are now included in the County Facilities department.

GENERAL FUND BUDGET SUMMARIES: 2024

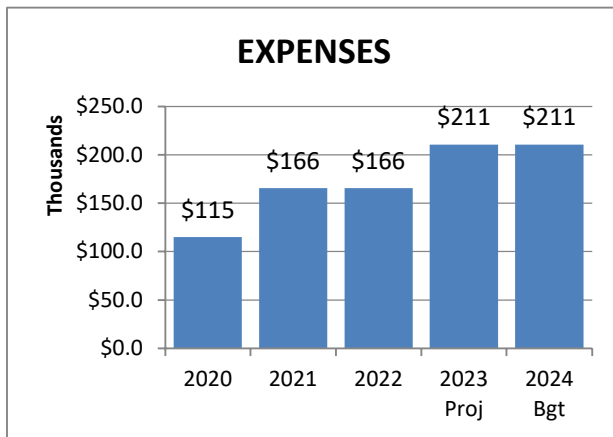
Dept 17 Contracts & Subsidies: Office of Reentry

Sources None.

Uses The Hamilton County Office of Reentry (HCOR) 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

	2020	2021	2022	2023 Projected	2024 Budget
Revenues	-	-	-	-	-
Expenses/Subsidy	115,000	165,500	165,500	210,500	210,500
Employees	-	-	-	-	-



2024 BUDGET The general fund provides an operating subsidy for reentry programs. The 2024 budget request does not change from the 2023 subsidy.

PRIOR YEARS This subsidy initially covered non-personnel expenses (\$48,500) and was increased in 2020 through 2022 (+\$115,000) to provide additional services for clients leaving the Justice Center and Community Alternative Sentencing Center (CASC) wrap around services. The 2023 increase (+\$45,000) includes costs for leased space for the office expansion to 250 E Court Street.

OTHER NOTES 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 in January 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. In an effort to expand the One Stop's reach in the community, Reentry partnered with the 513 Relief Bus to include the One Stop in its final Friday location each month. Judicial engagement has become a significant component of Reentry's scope of work. Reentry staff are present in Municipal Judge Trotter-Bratton's courtroom weekly to accept direct referrals. In addition, the Common Pleas Reentry Docket launched in November of 2023 to provide early release to individuals sentenced in Hamilton County. HCOR works with the Court to develop a reentry plan that becomes the conditions of probation for each participant. A vacant reentry coordinator position was repurposed in 2023 to provide case management services for the Reentry Docket.

GENERAL FUND BUDGET SUMMARIES: 2024

Dept 17 Contracts and Subsidies: Technical Services

Sources Technical Services fee structure is to be determined. Existing reimbursements for cabling will be transitioned to the indirect cost plan.

Uses Technical Services appropriates funds for various IT projects, software, and hardware needs. This includes county-wide Microsoft Outlook and Office 365, the Commissioner agenda system, and upgrades to the Auditor's server and storage arrays including maintaining the operating system. Departmental staff also provide phone system support, fiber optic cabling and network switch stabilization.

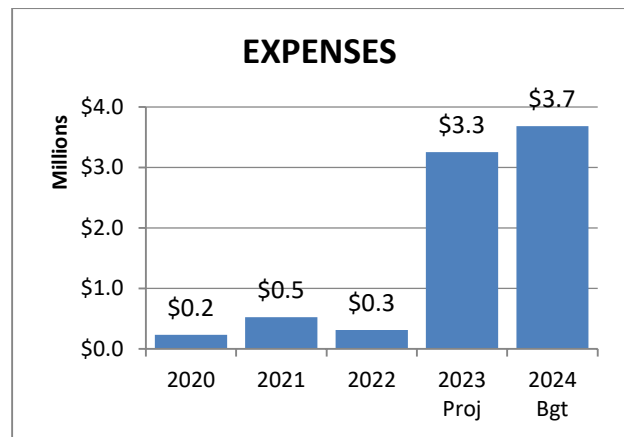
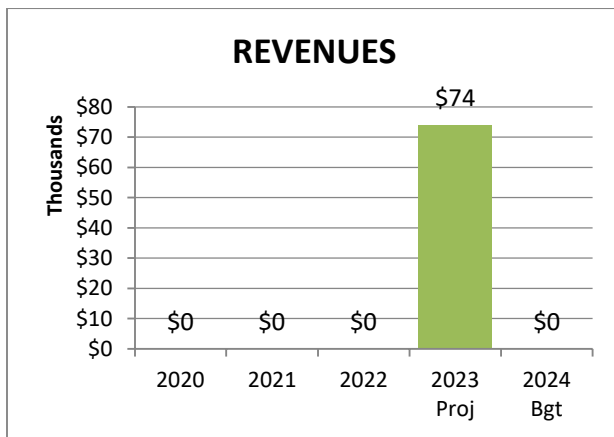
ORC Section 307.01 - County buildings, offices, equipment.

	2020	2021	2022	2023 Projected	2024 Budget
Revenues	-	-	-	74,000	-
Service Fees	-	-	-	74,000	-

Expenses (by category)	233,069	523,825	313,294	3,255,862	3,684,209
Personnel	-	-	-	709,042	1,039,468
Non-Personnel	204,117	523,825	313,294	2,381,820	2,644,741
Capital Outlay	28,952	-	-	165,000	-

Expenses (by area)	<i>There is only one budgetary division in this department.</i>
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Employees	-	-	-	8.00	9.00
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BACKGROUND The Technical Services budget functions to support interdepartmental IT needs across the county. The Auditor provides the hardware and software support for county storage appliances and server virtualization. Planning and Development in partnership with an outside vendor provides maintenance and hosting for the Hamilton County website (which will transition to the Media & Engagement division of Administration). Technical Services provides licensing for Office 365 and firewall protection for the Hamilton County WAN (Wide Area Network). JFS, in collaboration with an outside vendor, provides maintenance and support for the County Commissioner agenda system.

2024 BUDGET 2024 marks the second year that Technical Services, formally known as Central IT, has been housed under the leadership of County Administration in Contracts and Subsidies. This change was made in 2023 as a strategic move to gain efficiency resulting from centralization. The recommended budget includes a Software Coordinator position to support County staff in fully leveraging the features of our software platforms. The IT Director was hired in July 2023. Non-personnel expenses include \$1.0M for the telephone system, \$400K for Office 365, and \$1.1M for maintenance contracts, expert services, cabling projects and security software.

PRIOR YEARS 2023 estimates of non-personnel expenses include \$1.1M for the telephone system, \$403K for Office 365, and \$500K for maintenance contracts and security software.

Prior to 2023, the personnel and non-personnel costs associated with telecom and network services were housed in the Communications Center department.

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

GENERAL FUND BUDGET SUMMARIES: 2024

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.

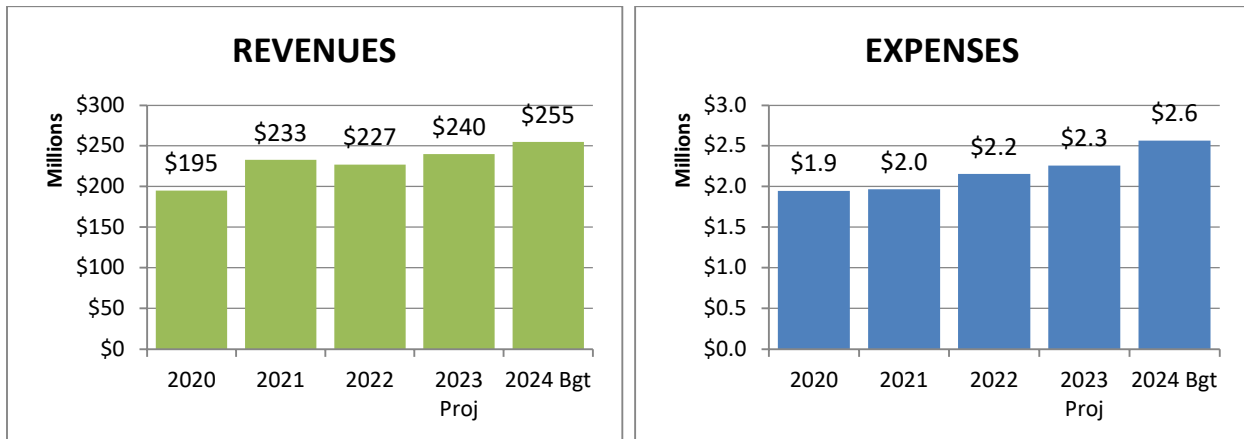
ORC Chapter 319 – Auditor

	2020	2021	2022	2023 Projected	2024 Budget
Revenues	194,865,749	232,834,863	226,997,636	239,965,020	254,581,945
<i>Sales Tax</i>	105,431,495	138,752,463	146,893,214	151,000,000	155,600,000
<i>Property Tax</i>	39,842,993	44,761,794	45,231,313	44,930,000	53,222,000
<i>Local Govt Fund</i>	12,872,747	14,565,528	6,600	15,540,000	15,600,000
<i>Transfer Tax</i>	17,544,246	19,348,476	17,722,050	12,122,500	12,015,000
<i>Casino Revenue</i>	3,892,419	5,538,205	5,913,473	5,500,000	5,800,000
<i>Intergovernmental</i>	4,396,609	4,895,046	4,883,949	4,820,000	5,873,000
<i>Tax Admin Fees</i>	4,605,695	3,622,150	4,807,804	4,827,100	5,027,525
<i>Tax Incentive District</i>	649,633	703,942	773,821	730,000	850,000
<i>Other Revenue</i>	5,629,912	647,259	765,412	495,420	594,420

Expenses by (category)	1,947,319	1,964,720	2,153,797	2,254,934	2,563,546
<i>Personnel</i>	1,362,185	1,409,578	1,393,637	1,527,301	1,763,956
<i>Non-Personnel</i>	585,133	555,142	722,810	687,628	799,590
<i>Capital</i>	-	-	37,350	40,005	-

Expenses (by area)	1,947,319	1,964,720	2,153,797	2,254,935	2,563,546
<i>Finance</i>	1,464,457	1,413,185	1,551,812	1,644,332	1,965,926
<i>Administration</i>	316,498	328,197	328,565	318,412	330,811
<i>Weights/Measures</i>	162,800	218,220	270,225	286,601	258,219
<i>Assessments</i>	3,564	5,118	3,195	5,590	8,590

Employees	17.75	17.70	17.40	17.80	18.70
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BACKGROUND The Auditor's office general fund expenses primarily vary according to 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).

2024 BUDGET The 2024 recommendation includes an additional account clerk to assist with invoice processing and includes wage adjustments for positions behind market comparables (implemented in 2023). The non-personnel request includes costs for rebranding and increases to the payroll processing contract.

PRIOR YEARS 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 (reflected in intergovernmental revenue); a one-mill increase to the transfer tax in January 2019, reversed in March 2021; and property tax physical reassessments (2024, 2018) and statistical reassessments (2021, 2015). 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: 2024

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, and to collect property taxes.

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

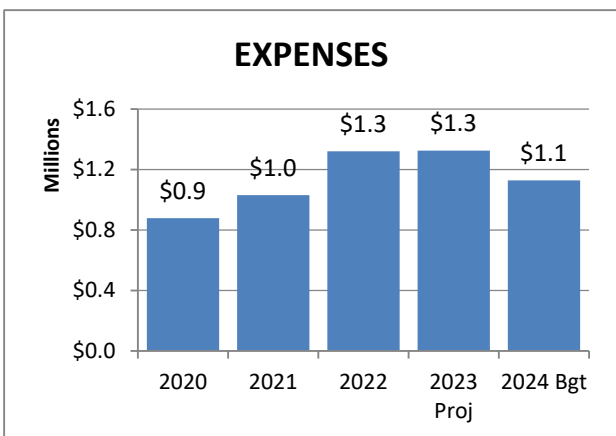
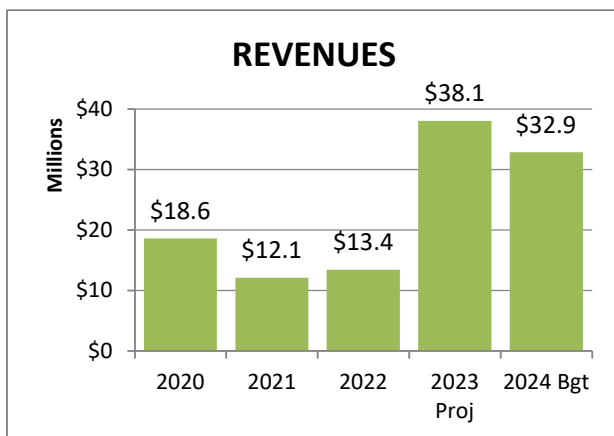
	2020	2021	2022	2023 Projected	2024 Budget
Revenues	18,615,680	12,125,003	13,415,199	38,064,389	32,861,000
<i>Interest Earnings</i>	14,989,034	8,338,914	9,514,327	34,052,009	28,915,000
<i>Real Property Fees</i>	3,619,240	3,786,089	3,900,872	4,012,380	3,946,000

Fed Funds Rate Avg	0.36%	0.08%	1.68%	4.89%	TBD
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Expenses by (category)	877,848	1,029,872	1,321,456	1,325,159	1,126,937
<i>Personnel</i>	326,449	409,081	716,632	732,399	630,647
<i>Non-Personnel</i>	551,399	620,791	604,824	592,760	496,290

Expenses (by area)	<i>There is only one budgetary division in this department.</i>				
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Employees	5.30	5.50	10.00	9.20	7.40
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BACKGROUND 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 Payments and Tax Lien) and contractual costs for an investment advisor, banking fees, and printing real estate tax bills.

2024 BUDGET The 2024 recommended budget reflects a reduction in expenses and employees due to shifting personnel and operating costs to restricted funds.

Interest earnings are cautious based on growth that occurred in 2023. The 2024 recommended budget offsets recent growth in interest earnings with capital expenses in Non-Departmentals. The expectation is that ongoing interest earnings in the range of \$20 million in the medium term is a safe assumption to fund ongoing operating expenses. Relying on the growth in interest earnings in the long term would likely require substantial budget reductions when future earnings fall.

PRIOR YEARS 2023 interest earnings exceeded pre-2008 levels due to higher interest rates. During July 2022, the Federal Reserve increased interest rates up to 2.33% to try to curb record-high inflation. As a result, interest earnings increased. Throughout the pandemic, the Federal Reserve cut interest rates to near zero, subsequently interest earnings declined.

GENERAL FUND BUDGET SUMMARIES: 2024

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. Examples of these documents include deeds, mortgages, liens, leases, and other related material. Payments to the state housing trust fund are made based on these collections.

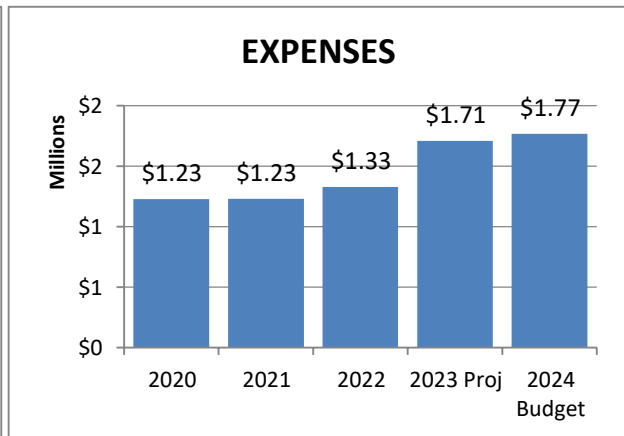
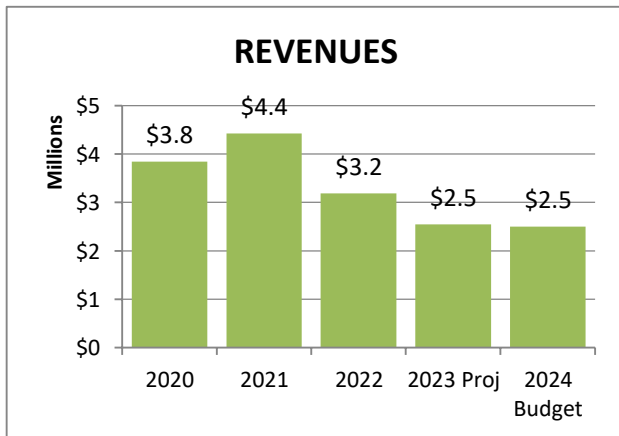
ORC Chapter 317 - Recorder

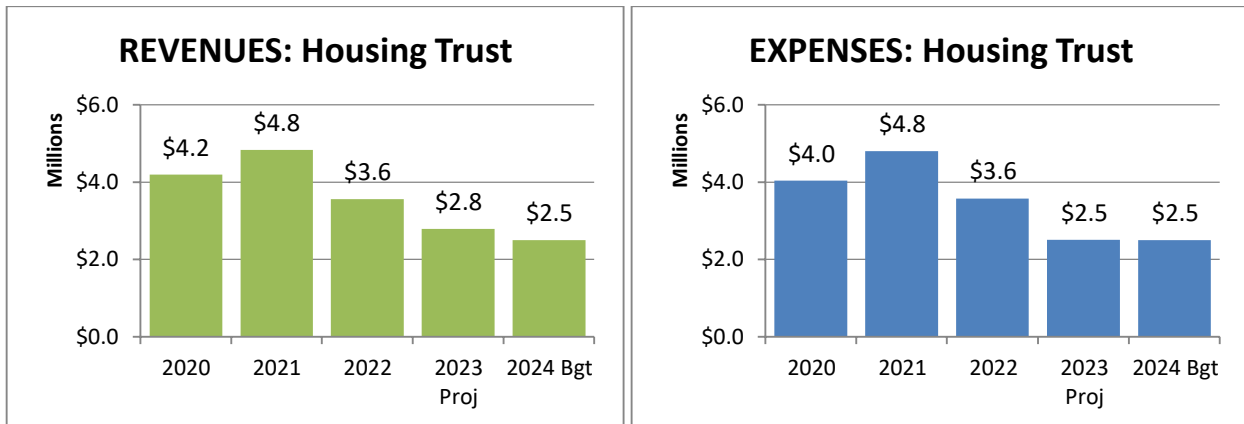
	2020	2021	2022	2023 Projected	2024 Budget
Revenues	8,038,900	9,259,903	6,749,421	5,332,389	5,000,000
<i>Recording Fees</i>	3,844,350	4,426,972	3,190,409	2,543,470	2,500,000
<i>Housing Trust Fees</i>	4,194,550	4,832,931	3,559,012	2,788,919	2,500,000

Expenses by (category)	5,262,546	6,030,635	4,104,083	4,214,143	4,266,604
<i>Personnel</i>	1,204,228	1,212,944	1,312,132	1,678,128	1,730,604
<i>Non-Personnel</i>	22,880	16,954	14,804	31,000	36,000
<i>Housing Trust Payment</i>	4,035,438	4,800,737	3,579,018	2,505,015	2,500,000

Expenses (by area)	<i>There is only one budgetary division in this department.</i>
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Employees	19.00	19.00	20.00	22.00	22.00
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NOTE: In 2022 Housing Trust Fund payments were moved by the State Auditor from a non-budgetary fund to the Recorder's general fund. The tables and charts above show the activity in both funds over the five-year period.

BACKGROUND The Housing Trust Fund collections and payments in the Recorder's office are a pass-through of funds to the State of Ohio, collected and administered by the Recorder's office since 2003. They were shifted to the general fund in 2022 for accounting purposes, but a full five years of history is displayed above for completeness.

2024 BUDGET The recommended 2024 budget reflects a continued fall in recording fees due to a softening in the real estate market over the past year. Personnel increases include a 3.5% salary adjustment. The Recorder did not request any additional positions.

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. In 2022, revenue began falling closer to previous levels due to the real estate market cooling. Also in 2022, the Recorder began collecting \$60K in new revenue in recording fees due to a change in the ORC. In 2022, two technology employee salaries were moved to the General Fund from the technology fund.

GENERAL FUND BUDGET SUMMARIES: 2024

Dept 24 Board of Elections

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

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

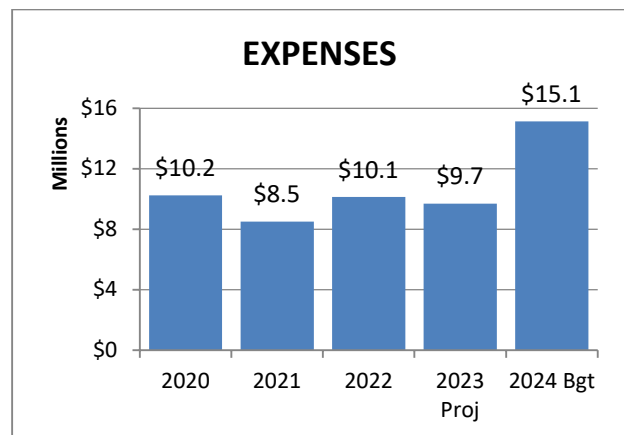
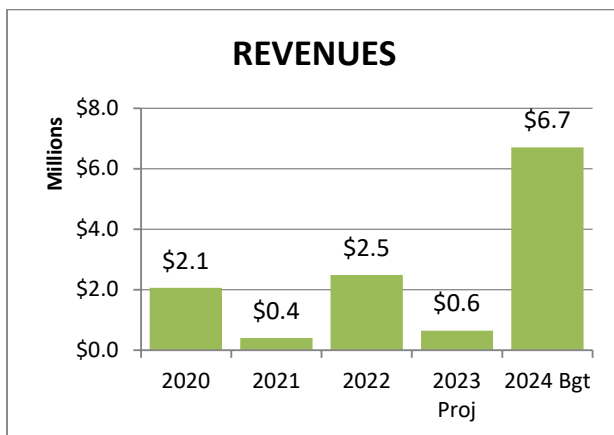
ORC Title 35 – Elections

	2020	2021	2022	2023 Projected	2024 Budget
Revenues	2,062,290	401,287	2,480,887	637,500	6,700,068
Reimbursements	1,384,155	381,850	2,066,981	20,000	20,000
Grants	677,765	11,365	411,216	-	-
Filing Fees	370	8,072	2,690	7,500	7,500
Reserve Use	-	-	-	610,000	6,672,568

Expenses (by category)	10,230,128	8,489,710	10,126,563	9,679,115	15,117,593
Personnel	6,042,408	4,727,892	6,038,622	5,146,068	7,327,799
Non-Personnel	4,183,533	3,707,273	4,087,941	4,303,047	7,559,794
Capital	4,187	-	-	230,000	230,000
Transfers	-	54,545	-	-	-

Expenses (by area)	<i>The Board of Elections has only one budgetary division in the general fund.</i>
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Employees	44.40	44.40	44.40	44.40	44.40
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BACKGROUND 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, required a \$610K pull from the reserve during 2023 instead of a contribution to the reserve. In even years we should pull from the reserve (see the \$6.7M in Reserve Use budgeted in 2024). The movement of funds to and from the reserve does not reflect actual expenses or revenues of the County, so they do not appear in the years 2020-2022. (Transfers in 2021 reflect cash movement to capital projects, not reserve activity.)

2024 BUDGET The 2024 budget reflects increased compensation for poll workers to be more competitive with surrounding counties. Also, non-personnel expenses include a one-time payment as stipulated in the lease agreement for voting equipment.

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 temporary 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: 2024

Dept 27 Human Resources

Sources A grant from the Seasingood Foundation funds an intensive internship program for graduate and undergraduate students seeking a career in public service.

Uses Hamilton County Human Resources (HR) provides a wide variety of services to all county departments. HR is responsible for the state civil service reporting requirements for 25 of those departments. HR also administers the group insurance benefits, the payroll/personnel system and unemployment compensation for all county employees. For the departments under the Board of County Commissioners, HR is responsible for employee recruitment and engagement, classification and compensation, employee relations, negotiating and administering nine collective bargaining agreements, employee training and development and providing support to all County departments in any of these functional areas as needed and/or requested. *The HR Director also oversees Risk Management which includes workers' compensation, safety, and security countywide, which is funded in a different department.*

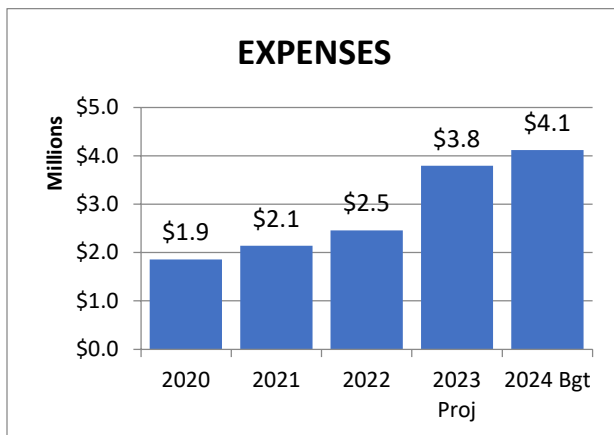
ORC Chapter 305 Centralized services for a county office.

	2020	2021	2022	2023 Projected	2024 Budget
Revenues	-	-	-	-	26,000

Expenses (by category)	1,854,585	2,138,985	2,458,209	3,794,730	4,117,323
<i>Personnel</i>	1,603,484	1,706,183	1,814,238	2,138,779	2,344,263
<i>Non-Personnel</i>	251,100	432,802	643,971	1,655,950	1,773,059

Expenses (by area)	<i>There is only one budgetary division in this fund.</i>				
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Employees	24.11	23.86	27.85	26.50	25.80
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BACKGROUND Human Resources is being broken into a department financially separate from County Administration in the 2024 budget.

2024 BUDGET Human Resources requested two new positions for 2024: a Labor Relations Employee Specialist and a Human Resources Leadership Development Specialist. Total position counts increase by 1.30 due to other positions being reallocated to restricted funds. The requested positions were initially cut in the Administrator's Recommended budget however, a current vacant position may be repurposed to fund the Labor Relations position. The non-personnel budget increases \$217K or 5.9% mostly driven by computer software, advertising (for recruiting), labor negotiation contracts, and tuition reimbursement.

GENERAL FUND BUDGET SUMMARIES: 2024

Dept 29 Planning + Development (P+D)

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.

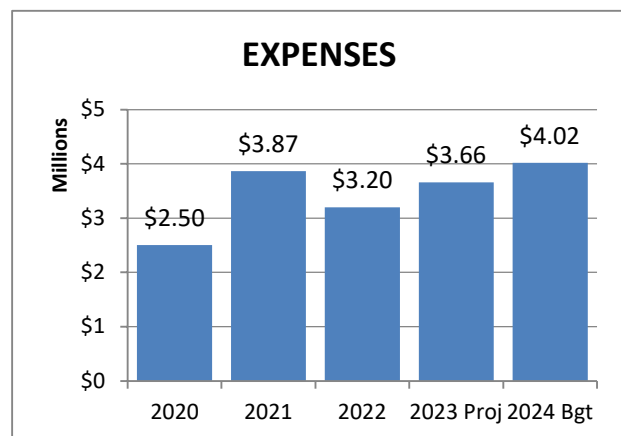
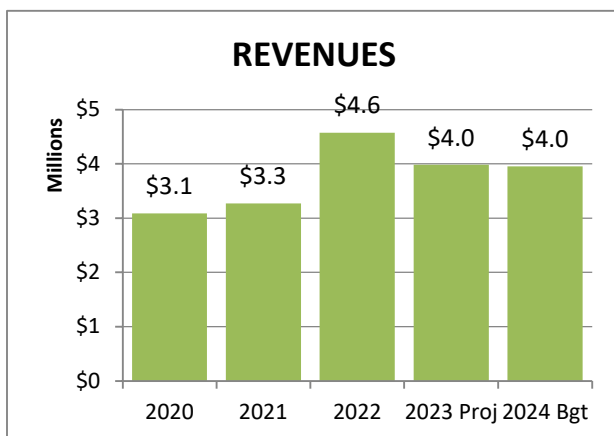
ORC Chapter 303 - County Rural Zoning; Chapter 711- Plats; Chapter 713- Planning Commissions; Chapter 3781- Building Standards-General Provisions; Chapter 3791 - Building Standards-Offenses and Penalties

	2020	2021	2022	2023 Projected	2024 Budget
Revenues	3,087,022	3,268,766	4,576,650	3,983,973	3,952,500
<i>Building Permits</i>	2,467,243	2,539,700	3,816,344	3,255,789	3,200,000
<i>Earthwork Fees</i>	617,250	728,460	759,651	714,329	752,500
<i>Other Fees & Transfers</i>	100	46	30	200	-
<i>Miscellaneous</i>	2,429	560	625	13,655	-

Expenses (by category)	2,501,068	3,867,165	3,201,949	3,662,826	4,021,829
<i>Personnel</i>	2,312,582	2,569,314	2,773,506	3,137,724	3,470,899
<i>Non-Personnel</i>	188,486	273,472	332,831	454,330	475,930
<i>Capital/Transfers</i>	-	1,024,379	95,612	70,772	75,000

Expenses (by area)	<i>There is only one budgetary division in this department.</i>
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Employees	40.10	40.20	44.95	46.30	47.10
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BACKGROUND Annual P+D revenues are impacted by the number of inspections and the size of building projects. Large projects are defined by calculated fees greater than \$20K. Typically, there are less than

ten of these projects per year. The majority of the work performed is for inspections on smaller scale projects.

2024 BUDGET The 2024 budget is in line with the 2023 budget in a department that traditionally underspends. While the total personnel budget in 2024 is lower than 2023, new personnel costs include a new Zoning Plans Examiner (\$53K), and market adjustments for vacant positions that were filled at higher rates than budgeted for in 2023 (\$56K). (The 2023 budget did not include the revised 2022 minimum rates.)

The increase in non-personnel is related to a contract that outsources some planning examiner services as needed due to hiring difficulties. There is also an increase to the training budget to allow necessary training for inspectors and other planning staff.

Permitting revenues are continuing to slow to prior year levels after an unprecedented increase in 2022.

PRIOR YEARS The 2023 budget included 1.5 new positions for an accountant and zoning plans examiner. Non-personnel expenses increased due to fluctuations in software, uniforms, repairs, furniture and maintenance agreements. Capital expenses included funding for the replacement of two vehicles.

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: 2024

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.

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

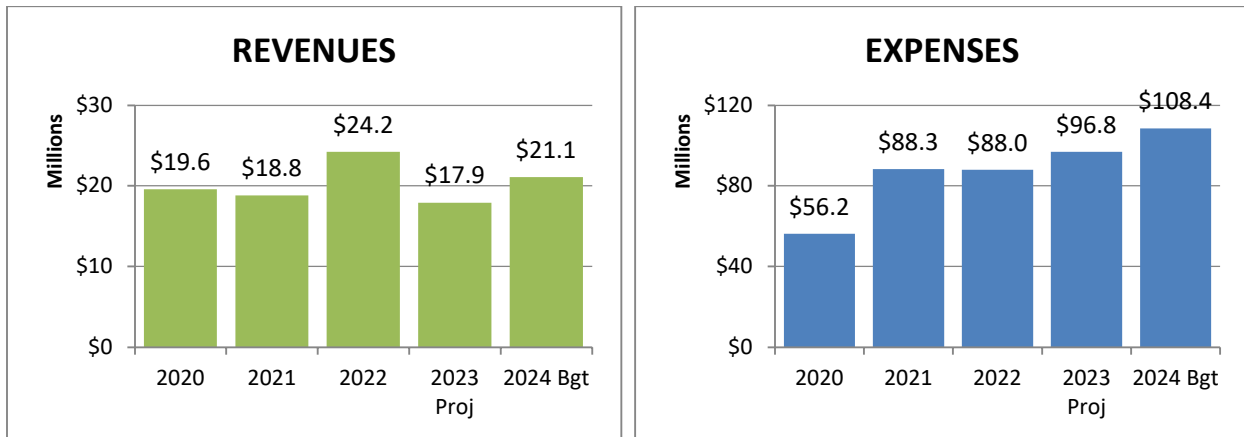
	2020	2021	2022	2023 Projected	2024 Budget
Revenues	19,558,609	18,797,162	24,199,046	17,914,086	21,056,000
<i>Service/Patrol Fees</i>	16,152,466	15,451,391	16,460,924	14,125,519	17,721,000
<i>Reimbursements</i>	1,658,467	2,672,932	2,982,830	3,368,145	2,800,000
<i>Jail Intake Fees</i>	166,327	136,591	142,098	156,059	200,000
<i>Other Revenue</i>	168,485	324,658	93,367	113,081	170,000
<i>Intergovernmental</i>	1,331,655	129,993	4,444,189	98,368	90,000
<i>Traffic Fines</i>	81,209	81,597	75,638	52,914	75,000

Expenses (by category)	56,173,917*	88,285,909	87,977,052	96,821,302	108,366,063
<i>Personnel</i>	49,945,927	81,059,269	80,896,626	86,006,607	95,393,384
<i>Non-Personnel</i>	5,746,562	6,401,740	6,075,553	9,983,114	11,840,079
<i>Capital</i>	481,428	824,900	1,004,873	831,581	1,132,600

Expenses (by area)	56,173,917*	88,285,909	87,977,052	96,821,301	108,366,063
<i>Administration</i>	2,998,440	4,209,789	4,158,916	4,285,617	4,317,151
<i>Court Services</i>	6,978,465	11,107,244	11,107,361	11,468,950	11,371,397
<i>Enforcement</i>	16,253,162	22,341,928	25,463,776	27,532,423	30,860,198
<i>Education</i>	3,538,224	4,730,305	2,033,942	2,508,336	3,578,474
<i>Investigations</i>	1,940,619	3,856,010	3,432,942	3,773,043	4,095,675
<i>Corrections</i>	16,732,669	31,979,780	32,128,915	36,714,087	43,024,629
<i>Warrant Processing</i>	5,025,079	5,087,924	4,769,021	5,143,664	5,633,054
<i>Warrant Executions</i>	771,592	761,807	708,897	843,899	656,443
<i>Organized Crime</i>	1,935,667	4,211,122	4,173,282	4,551,282	4,829,042

* 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.

Employees	821.00	845.66	876.0	882.00	892.00
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2024 BUDGET The 2024 recommended budget is an increase of \$12.9M from the 2023 budget.

The personnel budget increases by \$10.7M, including:

- A continued increase in overtime costs, largely in due to vacancies in corrections (+\$4.9M)
- 10 additional employees at a new cost of \$1.48 million. New positions in the recommended budget include: a director of cybersecurity, project manager, and chief technology officer in IT (two of which were hired in 2023); two recruitment officers (filled in 2023); a recruitment lieutenant; an intelligence major in professional standards; two community services liaison (one filled in 2023); and a sergeant in District 5.
- Additional personnel increases reflect wage growth assumptions and related benefits.

The non-personnel budget increases by \$2.16 million largely due to an increase in IT needs for computer software (\$626K) and equipment (\$534k). Other increases include the justice center food service contract (+\$400K), contractual costs for body cameras, the office lease for the organized crime unit, and intelligence unit crime data collection.

The recommended capital budget is in line with the prior year at an increase of \$61K for the purchase of new patrol vehicles.

PRIOR YEARS The Sheriff's 2022 budget was focused on building foundations within the organization around recruitment, retention, and expertise. The largest initiative was the creation of a new Peace Officer Academy (POA). Upon completion of the POA, corrections officers (CO) are 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 POA allows up to 20 officers to be trained during work hours in a five-month class. In exchange for this certification, the COs commit to remaining in the Sheriff's office for four years of service. To allow for this instruction during normal work hours, the Sheriff budgeted for an additional 20 new COs (\$1.5M personnel cost). The total cost for the POA (including additional COs, academy curriculum costs and additional needed equipment) was \$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.

GENERAL FUND BUDGET SUMMARIES: 2024

Dept 31 Prosecutor

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

Uses The Prosecutor's office inquiries 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 Juvenile Diversion Program (JDP), and monitors these individuals to determine if they are completing driver training courses, community services duties, and drug screenings.

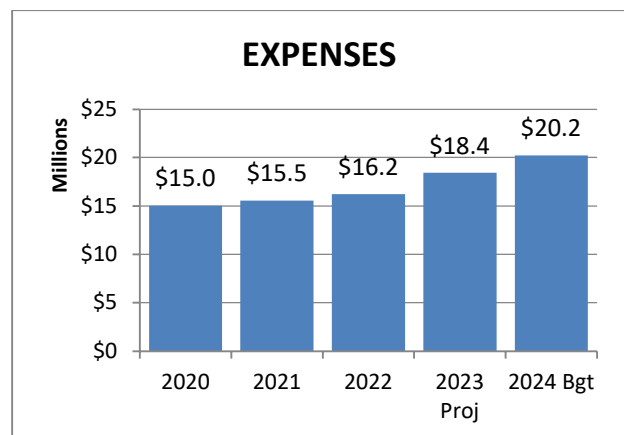
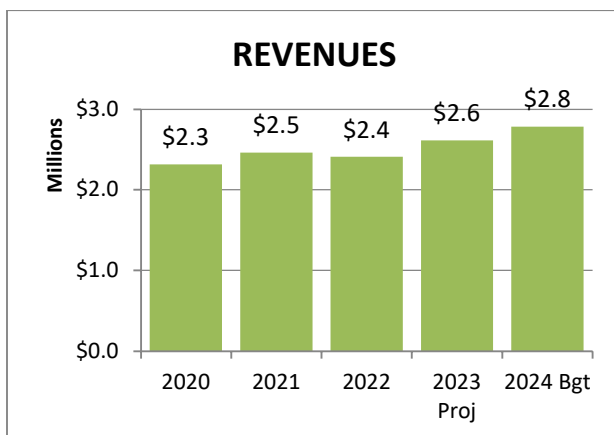
ORC Chapter 309 - Prosecuting Attorney

	2020	2021	2022	2023 Projected	2024 Budget
Revenues	2,312,484	2,458,967	2,407,400	2,613,508	2,782,600
<i>JFS Reimbursement</i>	1,931,080	2,235,815	2,303,054	2,2426,635	2,530,000
<i>Other Revenue</i>	381,404	223,152	104,346	186,873	252,600

Expenses by (category)	15,019,770	15,546,582	16,203,610	18,413,900	20,194,200
<i>Personnel</i>	14,626,517	15,191,400	15,864,697	18,012,138	19,777,346
<i>Non-Personnel</i>	393,253	355,182	338,913	395,762	410,854
<i>Capital</i>	-	-	-	6,000	6,000

Expenses (by area)	15,019,771	15,546,581	16,203,610	18,413,900	20,194,200
<i>Criminal</i>	11,020,094	11,607,165	12,270,972	14,011,133	15,694,401
<i>Civil</i>	3,999,677	3,939,416	3,932,638	4,402,767	4,499,799

Employees	185.16	165.58	167.82	169.81	191.80
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BACKGROUND Over 97% of the Prosecutor's operational costs are personnel.

2024 BUDGET The 2024 budget reflects significant growth in personnel to perform duties related to the new Juvenile Court Docket, the gang unit, new requirements associated with implementing Marsy's law, the new Elders Justice Unit, and to assist with reducing case backlog caused by the pandemic. As a result of experiencing significant turnover, the office hired law clerks to assist with legal work and to fill vacant positions upon passing the bar exam. (These positions are not recommended in the 2024 budget.) Part of the growth in the staff complement is due to a modification in accounting for four paralegal positions that are/were funded by the ARPA grant in 2023. The positions are funded through 2025. The 2024 recommendation also assumes an additional \$500,000 in ARPA funding for further costs of the pandemic backlog.

PRIOR YEARS During 2023, the agency enacted market adjustments. Positions were added in the Family Law division: a law clerk, a part-time administrative assistant, and an attorney. The attorney is working with the Adult Protective Services division. These positions were reimbursed in the 2023 Children Services contract between the Prosecutor and JFS. In addition to that reimbursement, revenue increased due to receiving reimbursement from the City of Cincinnati for services provided to the Gun Crime Intelligence Center.

In addition, four new paralegal positions were funded by the ARPA grant to assist with monitoring jail communications due to increased access to different communication tools (telephone calls, e-messaging, and video calls). These positions were not included in the 2023 staff complement above since their salaries were covered by the grant. They are included in 2024.

In 2022, the department added a Victim Advocate position. The department implemented market rate salary adjustments in 2021. In 2020, to offset the impacts of COVID on the county's general fund budget, the Prosecutor's office implemented furloughs and salary reductions, and reduced staffing levels.

In 2021, Metropolitan Sewer District (MSD) revenue decreased due to fewer attorneys 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: 2024

Dept 32 Coroner

Sources The majority of Coroner 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 are 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.

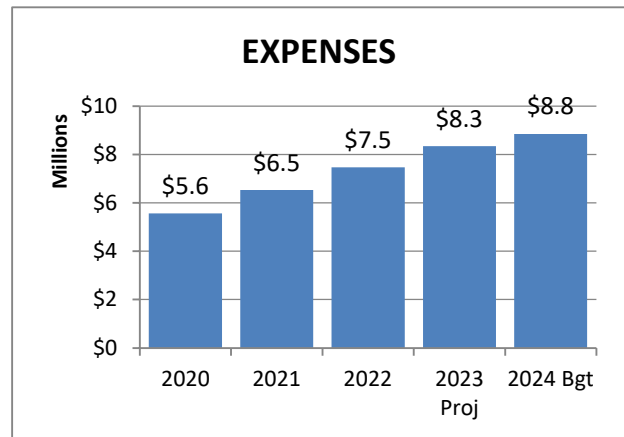
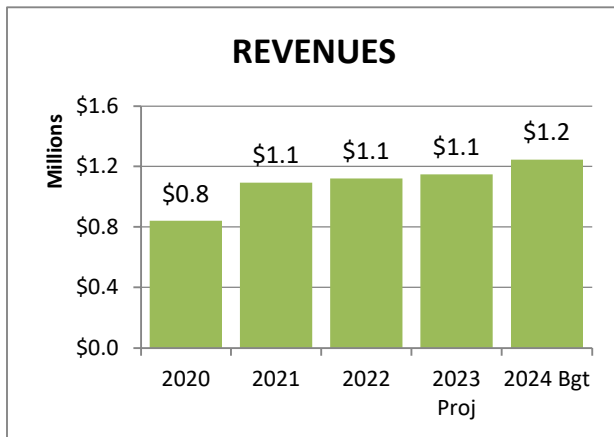
ORC Chapter 313 – Coroner

	2020	2021	2022	2023 Projected	2024 Budget
Revenues	841,260	1,093,499	1,119,598	1,147,090	1,244,500
<i>Lab Fees</i>	803,425	1,054,070	1,068,298	1,106,780	1,200,000
<i>Other Revenue</i>	37,835	39,429	51,300	40,310	44,500

Expenses by (category)	5,563,091	6,529,853	7,466,877	8,333,412	8,847,976
<i>Personnel</i>	5,349,098	6,134,806	6,755,833	7,571,512	7,913,236
<i>Non-Personnel</i>	213,993	395,047	587,044	761,900	925,740
<i>Capital</i>	-	-	124,000	-	9,000

Expenses (by area)	5,563,091	6,529,853	7,466,877	8,333,412	8,847,976
<i>Administration</i>	2,780,245	5,066,232	7,115,394	7,976,412	8,510,476
<i>Lab</i>	2,516,628	1,267,359	336,778	319,500	293,500
<i>Morgue</i>	266,218	196,262	14,705	37,500	44,000

Employees	58.57	61.00	64.00	62.70	62.34
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2024 BUDGET The 2024 budget reflects a consistent level of revenue. The personnel count decreased with the elimination of one custodial position. That position was replaced with an outside provider, resulting in slight savings.

There is an increase in cost for contractual services totaling \$182,000, with \$98,000 of that related to the new Forensic Information Management System (FIMS) subscription. The new FIMS is replacing a 20+ year old system and has an increased annual subscription/user fees. The overall increased cost is due to preventive maintenance agreements for laboratory equipment, computer and security software.

PRIOR YEARS The Hamilton County Coroner's office participated in the market rate analysis in 2022 for employee compensation. Personnel costs increased as a result of this study.

The Coroner's facility is state-of-the art, completed in early 2020. The office's reputation and services have become regionally and nationally known.

GENERAL FUND BUDGET SUMMARIES: 2024

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.

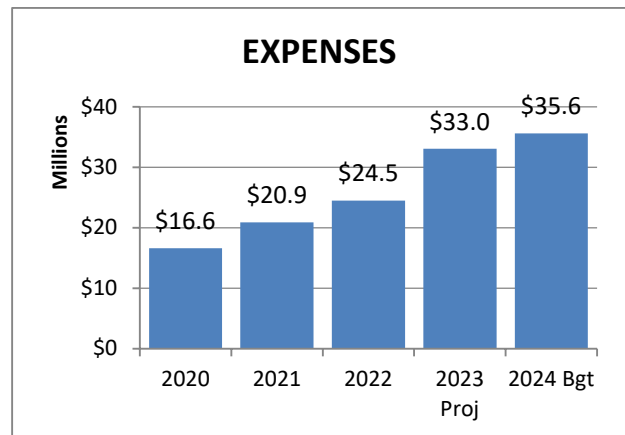
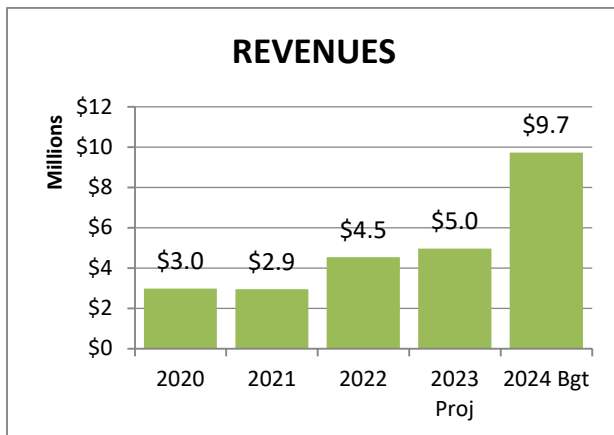
ORC Chapter 2151 - Juvenile Court

	2020	2021	2022	2023 Projected	2024 Budget
Revenues	2,980,737	2,947,465	4,532,233	4,960,890	9,731,680
<i>Fees & Fines</i>	559,608	598,629	604,178	694,369	603,160
<i>Intergovernmental</i>	2,420,681	2,348,836	3,928,033	4,266,521	9,128,520
<i>Investments Interest</i>	448	-	22	-	-

Expenses (by category)	16,593,330	20,901,957	24,487,585	33,026,242	35,588,321
<i>Personnel</i>	13,361,543	18,439,060	20,977,332	24,134,447	27,616,591
<i>Non-Personnel</i>	3,198,186	2,462,897	3,510,253	8,841,795	7,893,029
<i>Capital Outlay</i>	33,601	-	-	50,000	78,701

Expenses (by area)	16,593,330	20,901,957	24,487,585	33,026,242	35,588,321
<i>Court Operations</i>	11,113,794	11,957,811	13,347,943	19,751,770	20,679,684
<i>Youth Center</i>	5,479,536	8,944,146	11,139,642	13,274,472	14,908,637

Employees	250.69	249.69	252.64	252.64	284.35
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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 offset the expense. When these resources are not available, the general fund contribution increases.

2024 BUDGET The 2024 recommended budget reflects an increase of over \$6.4M from the 2023 budget. The entirety of the recommended increase lies in personnel. In 2023 the court added 31.7 positions at an estimated cost of \$2.7M. The court also implemented a 40-hour work week and market wage revisions for some low-wage employees at an approximate cost of \$2.8M. There may be capacity within the recommended budget for the Court to restore some vacant, unfunded positions in its table of organization.

The recommended 2024 non-personnel budget is a decrease from the 2023 budget, but is 125% more than actual 2022 expenses. The Court is entering into a new food service contract (\$315K increase) and is also accounting for an increase of \$210K for interpreter services.

Court revenue reflects approximately \$4M in Children's Service levy reimbursements that have not been expensed in recent years. The departments continue to discuss eligible expenses to bring forward in 2024.

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.

To retain and attract staff, the Court implemented a \$5/hour increase to front line employee salaries and a \$6/hour increase for supervisors in security and at the Youth Center (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 qualified 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.

GENERAL FUND BUDGET SUMMARIES: 2024

Dept 41 Court of Appeals (COA)

Sources There are no regular revenues to the Court of Appeals.

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.

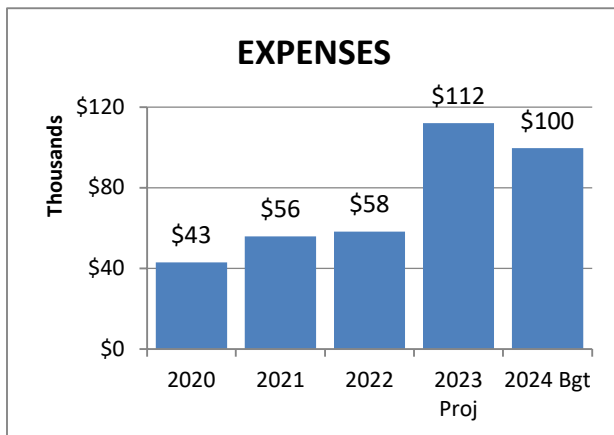
ORC Chapter 2501 – Court of Appeals

	2020	2021	2022	2023 Projected	2024 Budget
Revenues	-	-	7,558	-	-
<i>Misc Revenue</i>	-	-	7,558	-	-

Expenses by (category)	42,987	55,885	58,163	112,070	99,710
<i>Non-Personnel</i>	42,987	55,885	58,163	112,070	99,710

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

Employees	-	-	-	-	-
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BACKGROUND The First District Court of Appeals is one of the 12 appellate districts in the State of Ohio. The district boundaries include only Hamilton County.

2024 BUDGET Budgeted expenses for 2024 remain consistent with the current year forecast. The actual expenses for COA have been significantly lower than budgeted amounts in prior years. The Court has begun to invest in additional costs for trainings, professional certifications, and travel in the budget forecast. For 2024, the budget includes funding to equip a training room.

PRIOR YEARS 2023 increases included the need for additional legal services and training. 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. The Court received revenue in 2022 for the close out of a long-dormant grant fund.

GENERAL FUND BUDGET SUMMARIES: 2024

Dept 42 Court of Common Pleas

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

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

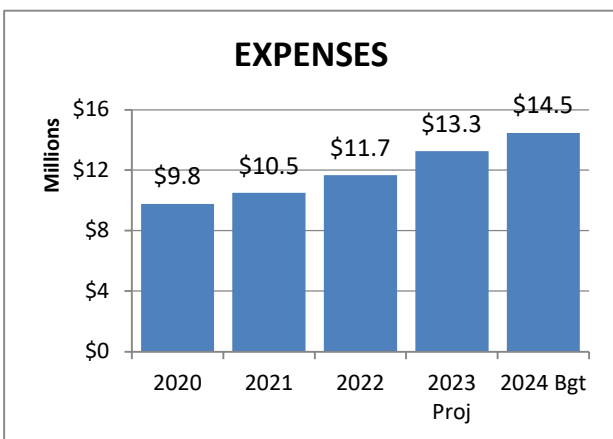
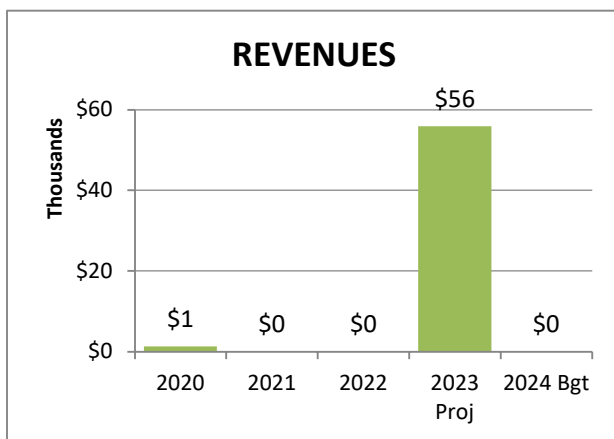
ORC ORC Title 23: Courts-Common Pleas; Ohio Constitution, Article IV, Section 4: Organization and jurisdiction of common pleas court

	2020	2021	2022	2023 Projected	2024 Budget
Revenues	1,284	-	-	55,876	-
<i>Other Revenue</i>	1,284	-	-	55,876	-

Expenses by (category)	9,767,782	10,500,034	11,672,168	13,256,312	14,466,429
<i>Personnel</i>	4,697,332	5,178,647	5,925,219	6,533,681	7,202,662
<i>Non-Personnel</i>	5,070,450	5,311,960	5,721,275	6,641,631	7,173,767
<i>Capital</i>	-	9,427	25,674	81,000	90,000

Expenses (by area)	9,767,782	10,500,033	11,672,168	13,256,312	14,466,429
<i>Administration</i>	6,160,027	6,768,472	7,161,394	8,433,433	9,432,575
<i>Judicial</i>	3,607,755	3,731,561	4,510,774	4,822,879	5,033,854

Employees	66.75	79.75	83.75	86.75	88.75



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 returned to the general fund.

2024 BUDGET During the COVID Pandemic, the court was faced with a significant number of case overages which they are required by the Ohio Supreme Court to rectify. To handle the backlog and to

process all in-coming cases timely the Court allocated more positions to the General Fund. As a result, 2024 operating costs are increasing. Another factor contributing to the increase in operating costs is a new Ohio Supreme Court policy on how the court utilizes visiting judges. In addition, application and network support costs are increasing as well as computer software costs. Also included in the budget are several computer software applications, licenses, and contracts for application and network support, as well as two email servers and network switches.

PRIOR YEARS A goal of the Court in 2023 was to reduce the backlog of cases that occurred during the pandemic. As a result, operating expenses increased for juror fees due to having more trials, visiting judges, witness fees, juror housing and transportation. Personnel costs increased due to market rate salary adjustments and the addition of a public information officer, a CMSNet project assistant and a law clerk. 2023 revenue is related to funding received from Mental Health Recovery Service board for the Drug Treatment and Recovery Court's Addiction Treatment Program.

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. The growth in non-personnel costs is mainly attributed to contracts related to the court management system. In the 2021 budget the Court moved 13 employees from its special projects fund to the general fund.

GENERAL FUND BUDGET SUMMARIES: 2024

Dept 43 Municipal Court

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

Uses The jurisdiction of Municipal Court is limited to traffic offenses, misdemeanors, and civil cases where the amount of controversy does not exceed \$15,000. The court also has preliminary jurisdiction in felonies. The Small Claims court is a division of the Municipal Court which hears claims for money only, not in excess of \$6,000.

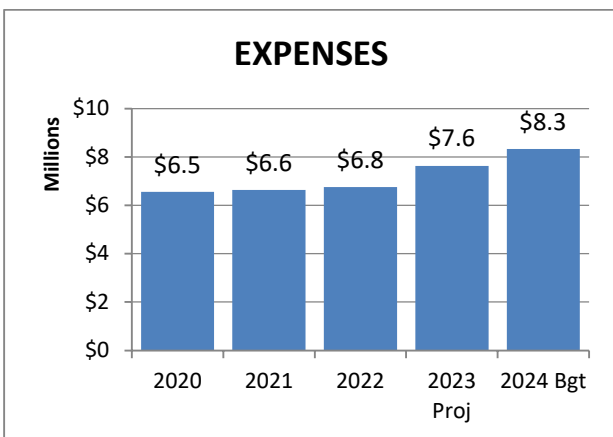
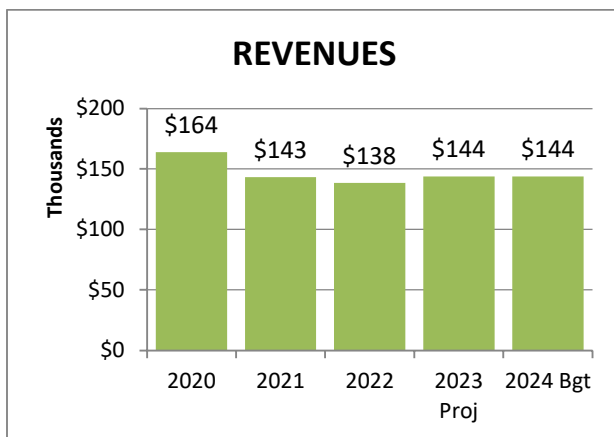
ORC Chapter 1901 - Municipal Court

	2020	2021	2022	2023 Projected	2024 Budget
Revenues	163,843	143,287	138,392	143,838	143,837
<i>Reimbursement</i>	163,843	143,287	138,392	143,838	143,837

Expenses (by category)	6,547,805	6,631,251	6,757,078	7,630,177	8,321,646
<i>Personnel</i>	6,505,905	6,496,582	6,727,995	7,186,392	7,677,176
<i>Non-Personnel</i>	41,900	35,496	29,083	293,785	569,470
<i>Capital</i>	-	99,173	-	150,000	75,000

Expenses (by area)	6,547,805	6,631,251	6,757,078	7,630,177	8,321,646
<i>Administration</i>	3,172,192	3,291,126	3,315,083	4,070,740	4,498,683
<i>Judicial</i>	1,194,520	1,164,167	1,166,387	1,171,738	1,167,490
<i>Pretrial Services</i>	2,181,093	2,175,958	2,275,608	2,387,699	2,655,473

Employees	93.50	95.50	98.50	96.00	100.13
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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. Historically the

Municipal Court's general fund expenses were primarily personnel costs. Prior to 2024, most of the non-personnel expenses were allocated to other funds.

2024 BUDGET The 2024 recommended budget is increasing substantially due to dwindling fund balance in the Special Project Fund (002-044). The Court transferred several operating services such as office supplies, training, travel, polygraph services, lab and phlebotomy services, and interpretation services that were previously paid out of that fund to the General Fund. It is anticipated that the rate for interpretation services will increase in 2024.

In addition, staffing levels are increasing, mainly due to the restructuring of a state jail diversion grant. Because of this change the general fund had to absorb 3.13 positions. A coordinator for the Change Court is also being added in 2024. This court is a judge-supervised treatment program for those charged with prostitution and related offenses. This position is offset by reducing a vacant probation officer position in Probation.

PRIOR YEARS In 2023, personnel costs increased 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 increased in 2023. The Court has added four additional digital recording systems to outfit the remaining courtrooms. Due to dwindling fund balance in the Special Projects Fund, interpreter costs were shifted to the General Fund.

Additional growth in 2021 was due to shifting personnel from restricted funds, and bailiffs' salary adjustments in October.

GENERAL FUND BUDGET SUMMARIES: 2024

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.

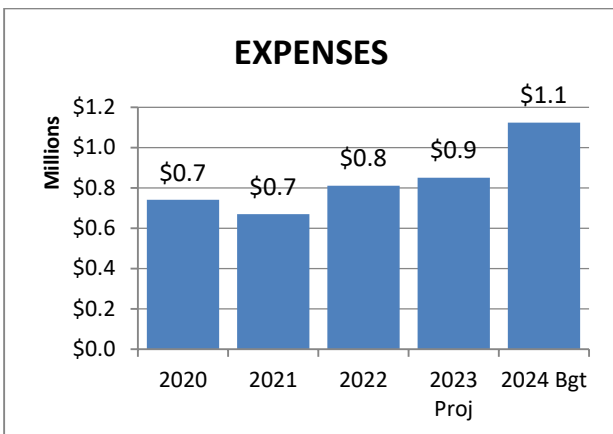
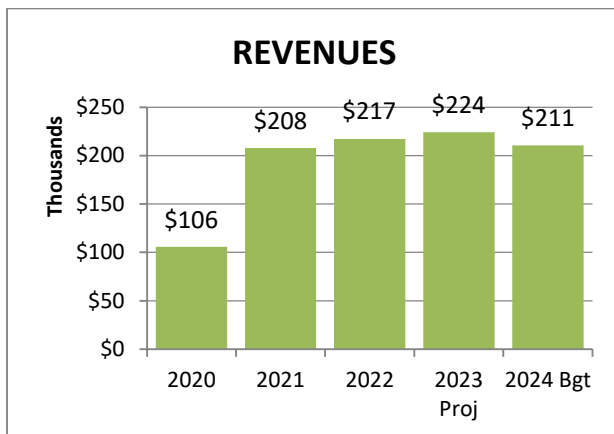
ORC 2301.03 Designation domestic relations, juvenile and probate duties

	2020	2021	2022	2023 Projected	2024 Budget
Revenues	105,589	207,876	217,307	224,000	210,632
<i>Service Fees</i>	4,175	4,215	4,138	4,000	5,500
<i>Intergovernmental</i>	101,414	203,661	213,169	220,000	205,132

Expenses by (category)	3,558,495	3,880,059	4,211,154	4,461,743	4,689,423
<i>Personnel</i>	3,406,571	3,747,107	4,059,013	4,262,123	4,465,913
<i>Other Expenditures</i>	151,924	132,952	152,141	199,620	223,510

Expenses (by area)	3,558,495	3,880,059	4,211,154	4,461,743	4,689,423
<i>Judges/Magistrates</i>	1,634,523	1,866,791	1,964,311	2,124,036	2,164,353
<i>Administration</i>	1,295,360	1,343,373	1,439,500	1,537,701	1,652,696
<i>Investigative</i>	628,612	669,895	807,343	800,006	872,374

Employees	51.60	48.80	48.80	49.40	50.40
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BACKGROUND The Court of Domestic Relations is >95% personnel expenses, thus cost increases are primarily related to staffing levels, and wage and benefit increases.

2024 BUDGET The 2024 recommended budget includes one new position in Investigations and Counseling for a support specialist. This position will oversee collecting data from hospitals, schools, therapists, etc.

There is an increase in contractual services of \$3,500 for electronic signature software used to expedited processing legal documents. There is also a \$15,000 increase in costs for interpreters and \$5,000 for digital recording services.

PRIOR YEARS The Court implemented market rate salary adjustments in 2021 based upon other urban county comparable, resulting in an average increase of 9% per employee.

GENERAL FUND BUDGET SUMMARIES: 2024

Dept 45 Probate Court

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

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

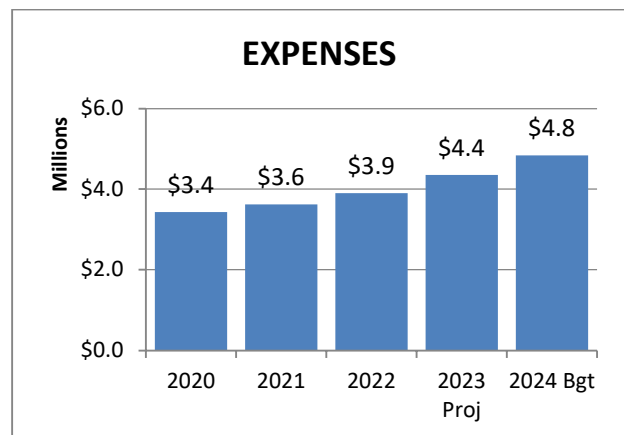
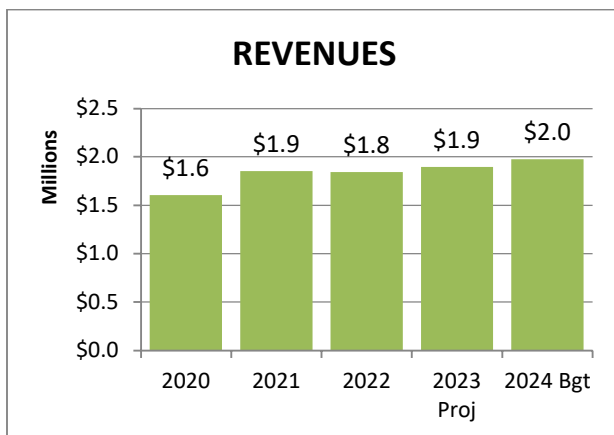
ORC Chapter 2101 – Probate Court – Jurisdiction, Procedure

	2020	2021	2022	2023 Projected	2024 Budget
Revenues	1,604,347	1,851,669	1,841,439	1,895,000	1,975,000
<i>Court Fees</i>	652,924	805,608	875,251	775,000	815,000
<i>Intergovernmental</i>	300,967	345,120	316,150	330,000	320,000
<i>Indigent Care Levy</i>	650,000	650,941	650,038	790,000	840,000
<i>Transfers-In</i>	-	50,000	-	-	-
<i>Investments Interest</i>	456	-	-	-	-

Expenses by (category)	3,428,475	3,623,399	3,894,418	4,352,233	4,834,784
<i>Personnel</i>	2,967,487	3,149,283	3,399,517	3,715,293	4,123,504
<i>Non-Personnel</i>	460,988	474,116	494,901	629,940	711,280
<i>Capital</i>	-	-	-	7,000	-

Expenses (by area)	<i>There is only one budgetary division in this department.</i>
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Employees	39.91	39.41	41.30	44.00	46.00
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2024 BUDGET Probate Court added two new positions during 2023. The additional staff will help with backlog filings.

Mental Health costs increases in 2024 are due to the large increase in mental health filings. Historically, the Probate Court had increases in case volumes and was able to control costs, however, the court is already projecting a more than 15% increase in case filings in 2023. The 2024 recommended budget includes a \$50,000 increase in annual levy funding from \$790,000 to \$840,000 to address these cases.

The Probate Court also requested construction costs for security improvements in the Magistrates area to install new doors. It was part of the Security review that was performed by the Supreme Court in March 2022. There were three areas that required improvements. The first two were/are being completed this year. This final improvement is recommended for funding from the Court's restricted funds.

PRIOR YEARS Probate Court received increased funding in 2023 from the Indigent Care Levy from \$650,000 to \$790,000 annually to support guardianship investigations.

GENERAL FUND BUDGET SUMMARIES: 2024

Dept 46 Clerk of Court

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 balance 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, the office executes responsibilities such as arrest, transportation of prisoners, subpoenas, evictions, and courtroom security for Municipal Court. Other services include processing mail and microfilm for various departments.

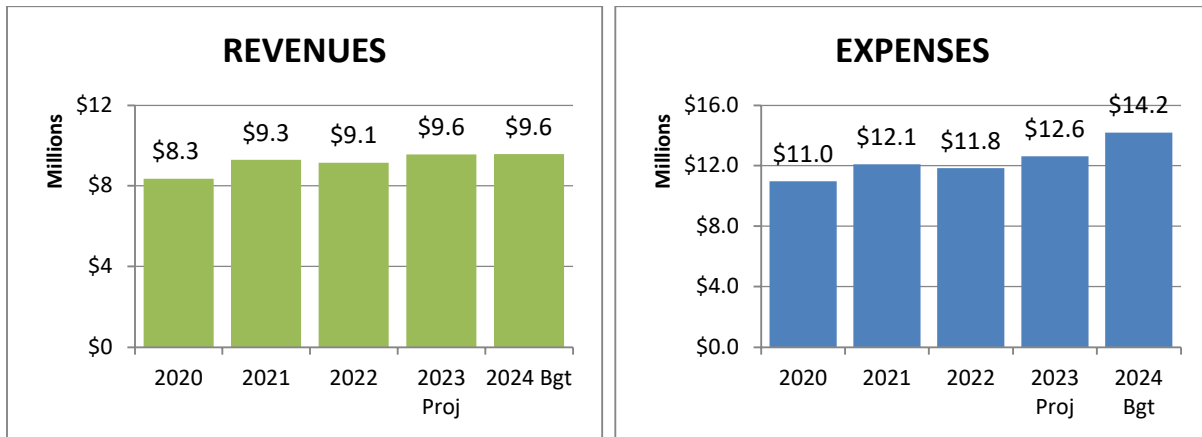
ORC 2303 - Clerk of the Court of Common Pleas
1901.31-32 Municipal Clerk of Courts & Bailiffs

	2020	2021	2022	2023 Projected	2024 Budget
Revenues	8,346,143	9,283,078	9,141,219	9,562,125	9,565,792
<i>Fines and Fees</i>	8,050,921	8,865,302	8,717,745	9,121,562	9,141,792
<i>Postage Reimb</i>	285,222	416,362	422,820	438,516	424,000
<i>Other Revenue</i>	10,000	1,414	654	2,047	0

Expenses (by category)	10,971,199	12,076,527	11,835,904	12,608,111	14,178,979
Personnel	9,541,752	10,036,107	10,107,443	10,582,046	12,089,997
Non-Personnel	1,392,565	1,951,518	1,668,486	1,966,065	2,028,982
Capital	36,882	88,902	59,975	60,000	60,000

Expenses (by area)	10,971,199	12,076,527	11,835,904	12,608,111	14,178,979
Administration	9,889,716	10,714,832	10,575,204	5,572,585	5,682,268
Municipal Criminal	19,523	19,320	24,676	2,210,937	3,072,764
<i>Common Pleas</i>	32,951	22,727	23,366	1,971,817	2,328,627
<i>Mail</i>	965,445	1,155,581	1,066,204	1,638,739	1,597,452
<i>Municipal Court Civil</i>	21,191	25,446	30,506	1,089,433	1,365,738
<i>Bailiffs</i>	42,373	138,621	115,948	124,600	132,130

Employees	177.00	177.00	176.80	169.51	172.60
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BACKGROUND The Clerk's office general fund expenses primarily consist of personnel costs. Another 8% to 9% of operating costs is postage.

2024 BUDGET The 2024 recommended budget includes the expansion of the legal help center. The Clerk's office and Juvenile Court, in partnership with the University of Cincinnati, are aiding constituents with custody paperwork and other issues. In addition, personnel costs are increasing to account for data entry errors in the 2023 personnel budget request. This budget also includes funding to accommodate the new vacation payout policy, updating furniture, and purchasing guns and bulletproof vests for bailiffs. The request also includes purchasing vehicles, as the current fleet is aging (five vehicles are over 13 years old and several approaching 100,000 miles).

PRIOR YEARS The 2023 budget included market rate salary adjustments to attract new employees and to retain existing staff. The department eliminated some vacant positions to offset some of the costs related to these adjustments. Vehicles in the criminal bailiff division were replaced due to maintenance issues and high mileage.

Court fines and fees fluctuate from year to year. Judges have the discretion to waive fines and fees. Due to the pandemic, revenues decreased in 2020 with court closures. As the courts' operations started to return to normal, collection of some fines and fees started to increase in 2021 and 2022. Municipal Criminal Traffic revenues are still trending lower than pre-Covid levels.

GENERAL FUND BUDGET SUMMARIES: 2024

Dept 47 Public Defender

Sources State reimbursement for indigent defense cost, other client fees

Uses Legal representation for indigent adults and juveniles

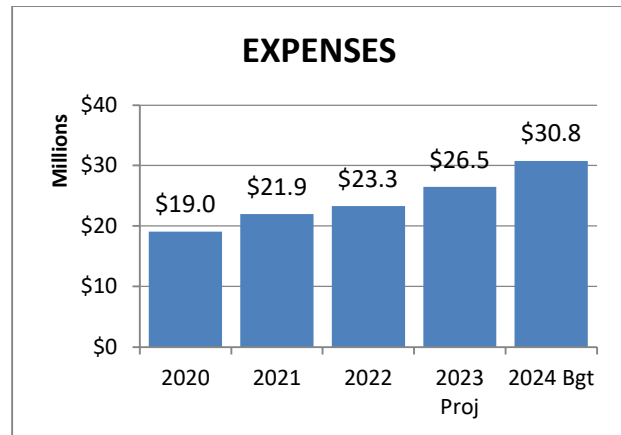
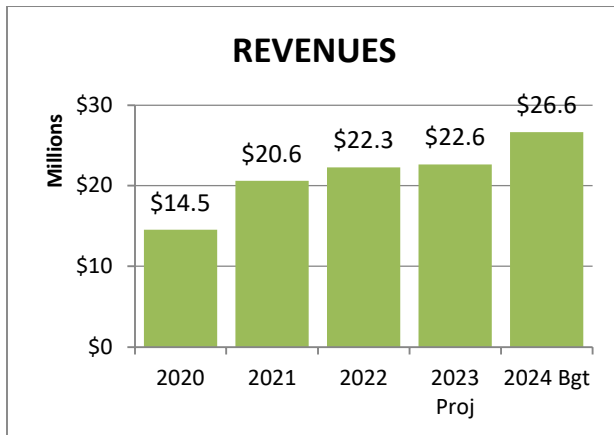
ORC Chapter 120 - Public Defender

	2020	2021	2022	2023 Projected	2024 Budget
Revenues	14,521,016	20,601,866	22,260,821	22,610,358	26,644,488
<i>State Reimbursement</i>	14,442,437	20,316,796	22,186,987	22,551,180	26,577,988
<i>Other Revenue</i>	78,579	285,070	73,834	59,178	66,500

Expenses by (category)	19,026,224	21,948,797	23,290,178	26,469,494	30,764,086
<i>Personnel</i>	12,446,578	13,137,023	14,114,504	16,919,574	20,826,658
<i>Non-Personnel</i>	6,579,646	8,811,774	9,175,674	9,506,920	9,937,428
<i>Capital</i>	-	-	-	43,000	0

Expenses (by area)	19,026,224	21,948,798	23,290,178	26,469,494	30,764,086
<i>Public Defender</i>	15,129,225	16,765,257	17,784,211	18,127,786	24,834,279
<i>Assigned Counsel</i>	3,896,999	5,183,541	5,505,967	8,341,708	5,929,807

Employees	151.00	154.00	162.00	175.00	178.00
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2024 BUDGET The 2024 budget includes a 10% salary adjustment to maintain pay parity with the Prosecutor’s office, as well as three new felony attorneys. A goal of the Public Defender’s office is to decrease utilization of panel attorneys by adding these additional in-house attorneys, which could lead to cost savings. In addition, the 2024 budget reflects increases in assigned counsel, expert services, office equipment, computers, as well as an annual increase to leased office space. The State reimbursement rate is reflected at 85%. The budget includes reimbursement from the Children Services Levy for Guardian Ad Litem (GAL) services not reimbursed by the state.

PRIOR YEARS The 2023 budget reflected increases for market rate salary adjustments, as well as the addition of new positions: seven attorneys in the felony division, and 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 decreased from 100% to 90% to 70%, and then further to 66%. The Children Services Levy was able to absorb the shortfall in the Guardian Ad Litem (GAL) division.

The growth in 2022 was related to the addition of eight new attorney positions, salary adjustments to achieve pay-parity with the Prosecutor's office and comparable local attorneys and to help with staff recruitment and retention. Previous market rate salary adjustments occurred in 2020.

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

GENERAL FUND BUDGET SUMMARIES: 2024

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.

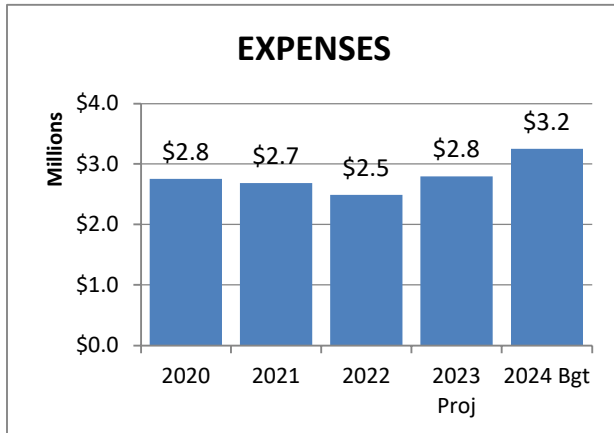
ORC Section 2301.20-25 - Recording of actions; preservation of records; Fees/compensation for reporters; Furnishing of transcripts.

	2020	2021	2022	2023 Projected	2024 Budget
Revenues	-	-	-	-	-

Expenses (by category)	2,750,769	2,681,797	2,485,646	2,797,646	3,248,078
Personnel	2,619,086	2,541,274	2,384,152	2,639,546	3,122,008
Non-Personnel	131,184	140,523	101,494	158,100	124,070
Capital	499	-	-	-	2,000

Expenses (by area)	This department has only one budgetary division in the general fund.
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Employees	38.00	38.00	34.75	35.50	35.50
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BACKGROUND The Court Reporter's office general fund expenses are primarily personnel costs. Non-personnel expenses consist of office supplies, transcript fees, and contracts for transcription services.

2024 BUDGET The 2024 budget request includes salary adjustments. There are no programmatic changes from prior budgets. The Court is still experiencing challenges in filling vacancies.

PRIOR YEARS In 2023 the court included market rate salary adjustments. Also, a part-time position was expanded to a full-time position. 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 increased in 2022 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.).

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: 2024

Dept 49 Adult Probation

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

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

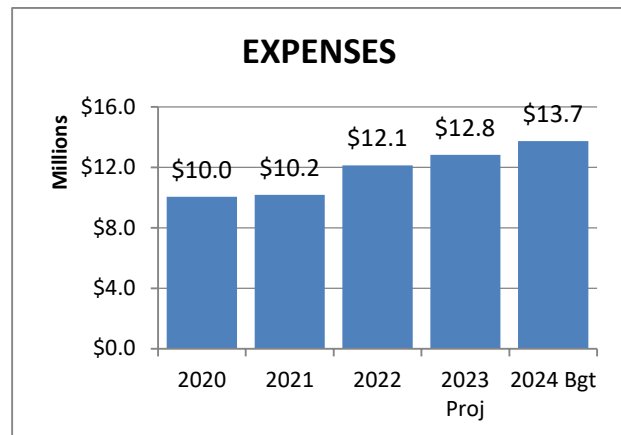
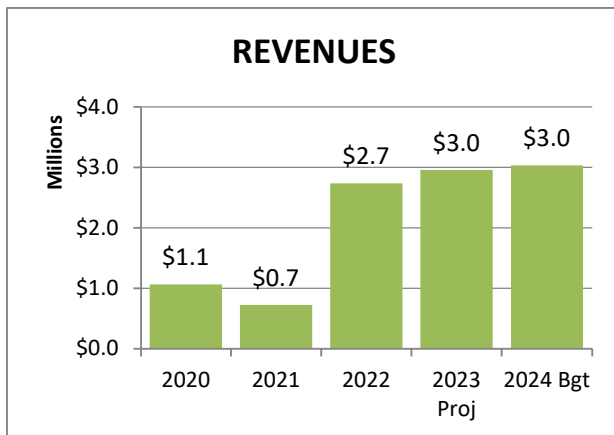
ORC Section 2301.27-.32 - Common Pleas Probation and supervisory services; 1901.33 Municipal Court employees

	2020	2021	2022	2023 Projected	2024 Budget
Revenues	1,060,851	725,582	2,736,025	2,956,437	3,030,194
<i>Reimbursement</i>	1,059,795	711,427	715,206	702,918	776,694
<i>Court Order Payments</i>	-	-	1,994,047	2,228,500	2,228,500
<i>Other Revenue</i>	1,056	14,155	26,772	25,019	25,000

Expenses (by category)	10,044,299	10,175,005	12,121,288	12,813,083	13,727,377
<i>Personnel</i>	9,058,697	8,826,977	9,052,400	8,718,405	9,776,722
<i>Non-Personnel</i>	951,801	1,348,028	3,068,888	4,023,808	3,898,100
<i>Capital</i>	33,801	-	-	70,870	52,555

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

Employees	130.09	141.05	132.00	133.20	136.00
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BACKGROUND Personnel costs modulate between this agency's various funds. The Electronic Monitoring Division was incorporated into this agency in 2019.

2024 BUDGET Personnel costs increased due to the general fund absorbing 3.80 positions that were formerly allocated in the Intensive Supervision Probation (ISP) grant from the State of Ohio, the new grant amount was lower than the previous grant. The increase was offset by the office eliminating a probation officer position in exchange for a coordinator position for Change Court in Municipal Court. The Targeted Community Alternatives to Prison (TCAP) grant will again allocate \$1 million to offset personnel expenses.

PRIOR YEARS During 2023, overall personnel costs increased due to market rate salary adjustments implemented in 2022, however the Court offset this growth by shifting \$1M of related expenses to the Targeted Community Alternatives to Prison (TCAP) grant. Staff count increased due to adding a Chief Probation Officer. Electronic monitoring and lab services increased as judges ordered more defendants to wear monitoring bracelets and report in-person for drug tests. Several vehicles were purchased due to challenges in repairing older vehicles in the department's fleet.

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 in late-August as conditions in the fund improved.

In 2021, revenue increase due to receiving reimbursement for the Department of Public Safety for indigent drivers alcohol monitoring. In addition, a one-time reimbursement was received from Mental Health and Recovery Services Board (MHR SB) to assist specialized dockets.

GENERAL FUND BUDGET SUMMARIES: 2024

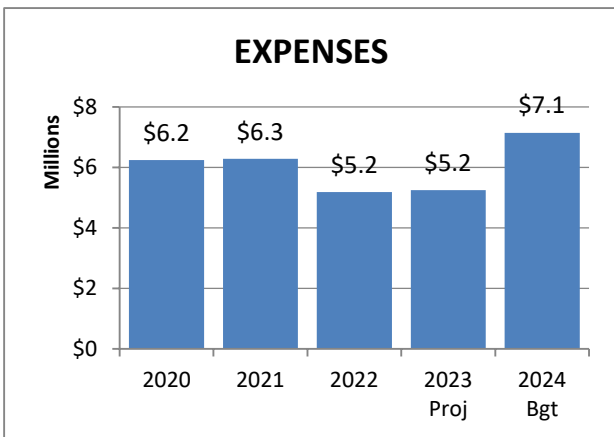
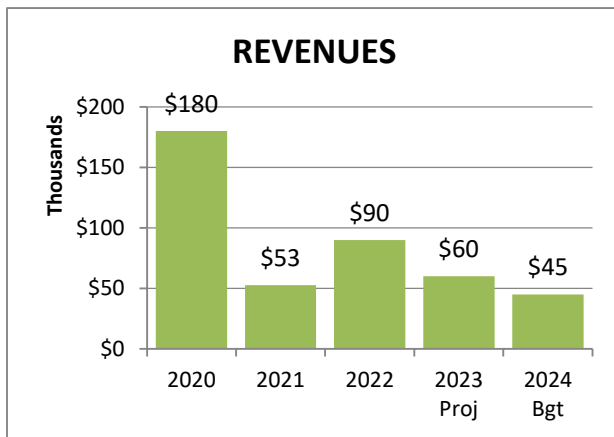
Dept 51 Debt Service

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.

	2020	2021	2022	2023 Projected	2024 Request
Revenues	180,000	52,500	90,000	60,000	45,000
Expenses (by category)	6,246,146	6,286,769	5,181,455	5,247,515	7,145,000
<i>Non-Personnel</i>	46,146	36,769	21,455	45,000	45,000
<i>Transfers</i>	6,200,000	6,250,000	5,160,000	5,202,515	7,100,000
Expenses (by area)	6,246,146	6,286,769	5,181,455	5,247,515	7,145,000
<i>Debt</i>	6,200,000	6,250,000	5,160,000	5,202,515	7,100,000
<i>Hospital Commission</i>	46,146	36,769	21,455	45,000	45,000
Employees	-	-	-	-	-



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.

2024 BUDGET The debt service portion of this budget increases in 2024 due to estimated debt on a new issuance for energy efficiency projects currently underway in County Facilities, as well as a reduction in a

sales tax reimbursement for some existing debt. The lower amount extends the reimbursement through 2027 (when the issue may be refinanced).

PRIOR YEARS All revenue in this department 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.

Dept 57 Metropolitan Sewer District (MSD) Oversight

Sources Reimbursements from the sewer district

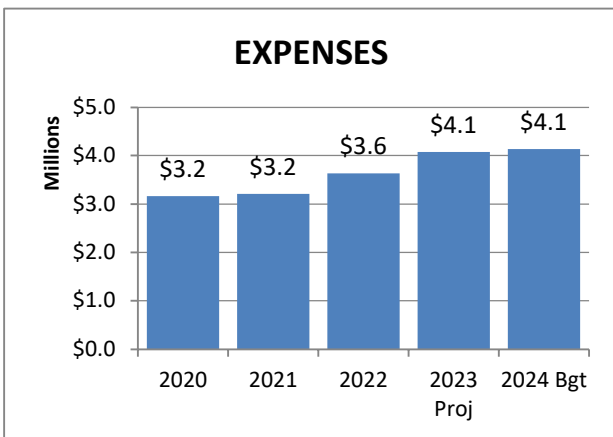
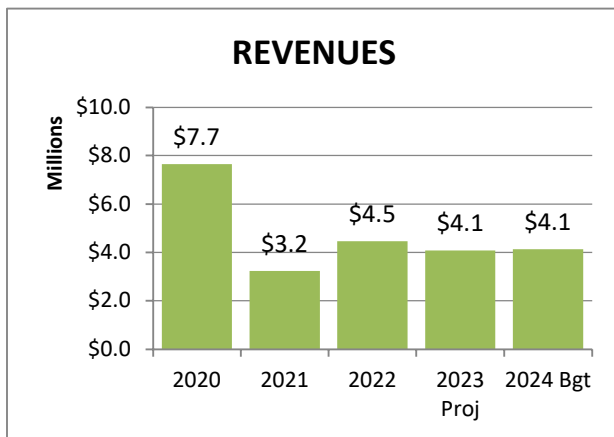
Uses The County monitoring team includes staff from County Administration and a consulting firm with accounting and utility experience (including subcontractors) who act as an "owner's representative" to the County on MSD matters. The team provides analysis, capital program review, and financial oversight. 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

	2020	2021	2022	2023 Projected	2024 Budget
Revenues	7,650,411	3,225,519	4,458,455	4,074,260	4,127,163

Expenses (by category)	3,160,565	3,207,672	3,633,174	4,074,260	4,135,222
<i>Personnel</i>	235,364	239,699	260,340	270,460	277,922
<i>Contractors/Counsel</i>	2,925,201	2,967,973	3,372,834	3,803,800	3,857,300

Employees	2.65	2.65	1.65	1.65	1.65
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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 2B of the Consent Decree is currently underway. This critical work is the primary reason why monitoring team expenses are projected to increase relative to 2019-21.

2024 BUDGET The oversight budget remains consistent with prior 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. The 2023 budget was slightly higher than estimated due to 2022 expenditures of less than 2%, with the majority of the increase in appointed counsel contracts (+\$65,000) due to the continued Phase 2A and Phase 2B negotiations.

GENERAL FUND BUDGET SUMMARIES: 2024

Dept 70 Veterans Service Commission (VSC)

Sources Senior services levy reimbursement

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

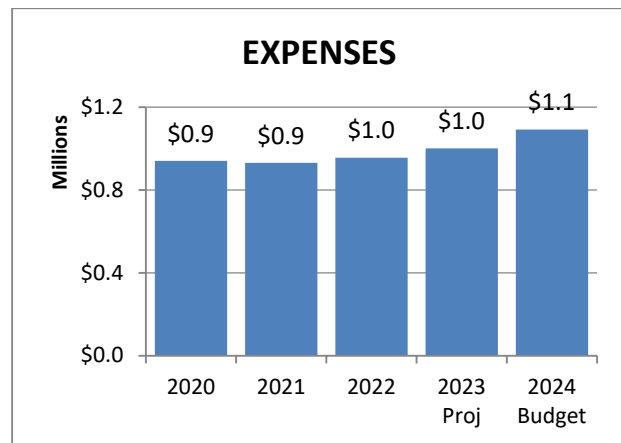
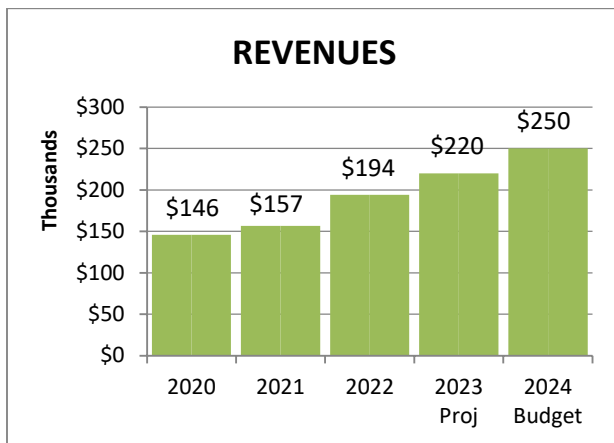
ORC Chapter 5901 - Veteran’s Services Commissions

	2020	2021	2022	2023 Projected	2024 Budget
Revenues	145,761	156,554	194,135	220,000	250,000
Other Reimbursements	145,318	156,283	194,135	220,000	250,000
Refund of Expenses	443	271	-	-	-

Expenses by (category)	940,296	930,691	955,996	999,991	1,092,120
Personnel	642,084	666,483	658,971	669,569	736,780
Veterans Relief	266,957	239,124	267,489	280,000	300,000
Other Expenses	22,455	20,384	29,536	48,787	53,550
Memorial Day Observances	8,800	4,700	-	-	-
Burial	-	-	-	1,635	1,790

Expenses (by area)	<i>There is only one budgetary division in this fund.</i>
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Employees	11.15	11.15	11.15	11.15	11.15
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BACKGROUND 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.

2024 BUDGET The 2024 recommended budget maintains veterans relief funding consistent with prior year expenses. Veterans Relief Services through August 2023 was \$182,509, a decrease compared to one year ago at \$187,445.

There are vacant positions within the VSC administration. Management intends to hire an administrative position and a Service Officer in the upcoming budget year. There are sufficient appropriations for hiring.

PRIOR YEARS Memorial Day observances were moved to County Administration in the 2022 budget. Reimbursements totaled \$6,649 in 2023 to 17 veterans agencies in Hamilton County that submitted requests to defray costs for Memorial Day remembrance.

Attachment E 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>
Commissioners & Administration / Workers Compensation	931-003
Non-Departmentals / Medical Self-Insurance Fund	931-010

FUNCTION: Public Safety

<i>Department / Fund Name</i>	<i>Fund No.</i>
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

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 / Workforce Investment.....	002-060
MHRS / Mental Health Levy.....	003-003
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
Stadiums / Football 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

RESTRICTED FUND BUDGET SUMMARIES: 2024

Fund 002-009 Bureau of Support

Dept Job and Family Services

Sources State of Ohio, Federal Government, and local levy match transferred from the Children Services fund.

Uses The Child Support Enforcement program enforces child support orders set by a court or administrative hearing.

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

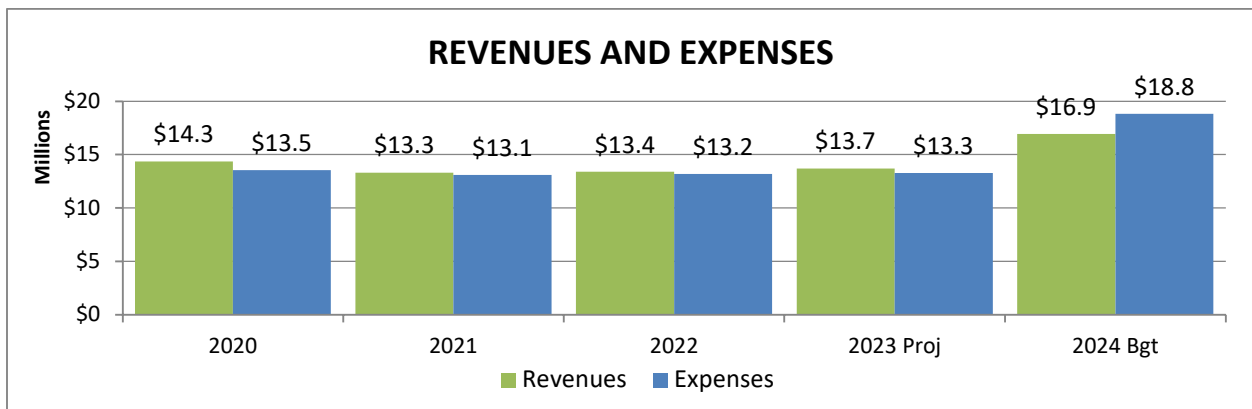
	2020	2021	2022	2023 Projected	2024 Budget
Revenues	14,337,147	13,289,848	13,399,755	13,675,582	16,926,114
<i>Intergovernmental</i>	9,752,252	9,502,039	9,251,516	9,501,935	11,525,514
<i>Other Fees</i>	3,486,421	3,093,169	3,499,628	3,359,739	3,400,600
<i>Children’s Service Levy</i>	1,098,474	694,640	648,611	813,908	2,000,000

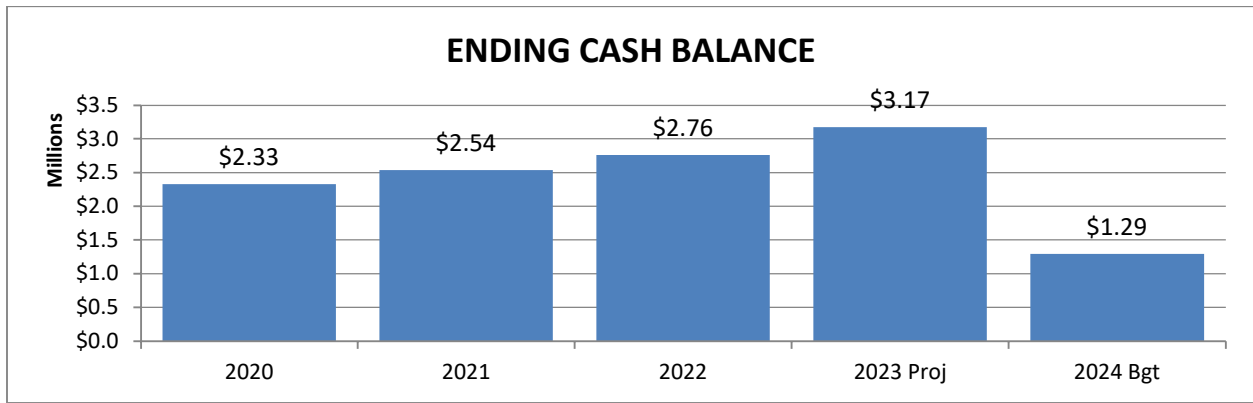
Expenses by (category)	13,527,110	13,080,890	13,176,838	13,261,613	18,809,100
<i>Personnel</i>	8,375,353	8,132,878	7,992,503	7,709,162	11,238,406
<i>Non-Personnel</i>	5,151,757	4,948,012	5,184,335	5,552,451	7,570,694

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

Ending Cash Balance	2,328,457	2,537,414	2,760,331	3,174,301	1,291,315
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Employees	133.00	132.50	132.50	142.00	142.00
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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 for the difference when the State match is not enough. Annual fund balance fluctuations are due to the timing of reimbursement payments.

2024 BUDGET Increases for 2024 parallel those for 2023. Wage, contract, and shared costs continue to rise each year. This is expected, and revenues will respond accordingly. The staffing levels will hold at the same level as 2023.

PRIOR YEARS Expenditures increased in 2023 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.

RESTRICTED FUND BUDGET SUMMARIES: 2024

Fund 002-023 Public Assistance

Dept 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

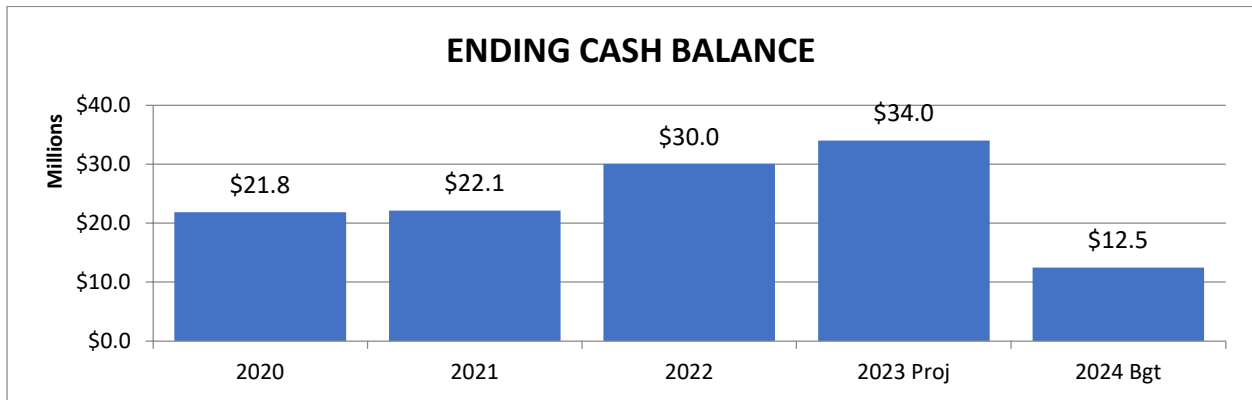
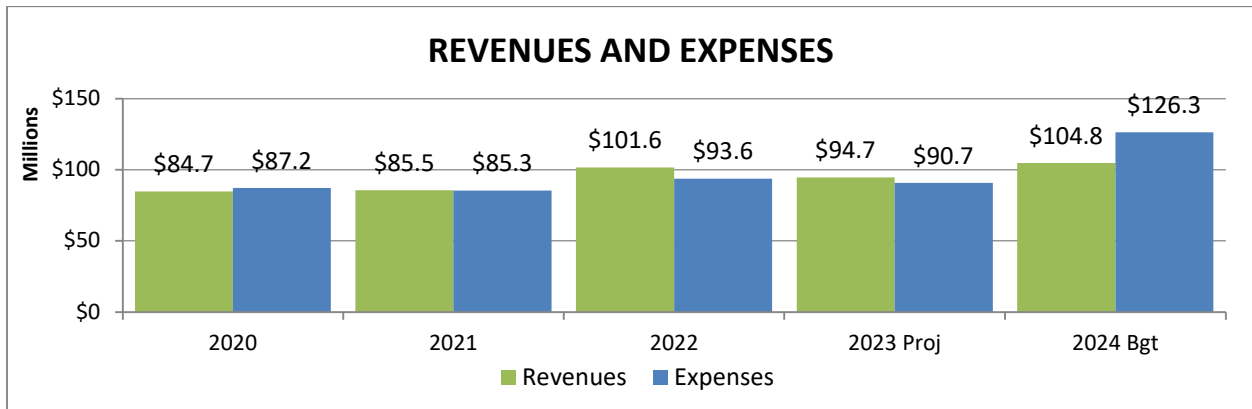
	2020	2021	2022	2023 Projected	2024 Budget
Revenues	84,712,432	85,544,486	101,559,393	94,704,514	104,789,505
<i>Intergovernmental</i>	53,221,520	51,865,016	68,445,023	58,320,069	66,858,148
<i>Children's Service Levy</i>	29,289,082	31,248,373	29,485,381	33,998,095	35,406,022
<i>Other Revenue</i>	1,668,719	1,824,853	2,915,232	1,744,974	1,810,500
<i>General Fund Subsidy</i>	533,111	606,244	713,757	641,376	714,835

Expenses (by category)	87,208,919	85,292,182	93,648,725	90,716,609	126,319,167
<i>Personnel</i>	53,943,901	54,654,801	56,208,190	50,177,485	73,389,377
<i>Non-Personnel</i>	32,698,553	30,284,761	37,151,307	40,219,509	52,179,590
<i>Capital</i>	566,465	352,620	289,228	319,615	750,200

Expenses (by area)	87,208,919	85,292,183	93,648,726	90,716,609	126,319,167
<i>Client Services</i>	36,796,064	36,939,612	40,972,116	40,929,151	58,330,142
<i>Children Services</i>	31,125,898	32,216,941	32,429,502	30,007,039	42,871,798
<i>Shared Admin</i>	19,286,957	16,135,630	20,247,108	19,780,419	25,117,227

Ending Cash Balance	21,844,866	22,097,169	30,007,837	33,995,742	12,466,080
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Employees	842.00	842.50	859.50	850.00	850.00
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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.

2024 BUDGET 2024 personnel expenses increase (\$15M) due to higher wages for staff, increased overtime/shift differential calculations, and vacation payout policy changes. Also, county cost allocation plan expenses increase (\$2.4M) due to County Administration supplying communication services and professional development platform licenses to HCJFS. HCJFS increased the number of transactions with the County Auditor. While this impacted the cost allocation plan, vendors obtain more detailed remit information. Employee benefits for paid parking impacts expenses by \$1M. Revenue increases slightly compared to 2023 estimates; however, this is in-line with 2023 budgeted revenue. Historically, budgeted expenses are higher than actuals (\$20M). This increased allocation allows for flexibility when needing to implement either new initiatives or adjust to changing demands. Expecting this trend to continue, CY24 will finish with a strong fund balance.

PRIOR YEARS In 2023, expenditures increased due to higher wages for non-bargaining staff. Revenue remained steady for 2023 compared to 2022. The reduction of staff was due to shifting personnel to the Bureau of Support fund.

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.

RESTRICTED FUND BUDGET SUMMARIES: 2024

Fund 002-051 Coroner’s Out of County Fees

Dept 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.

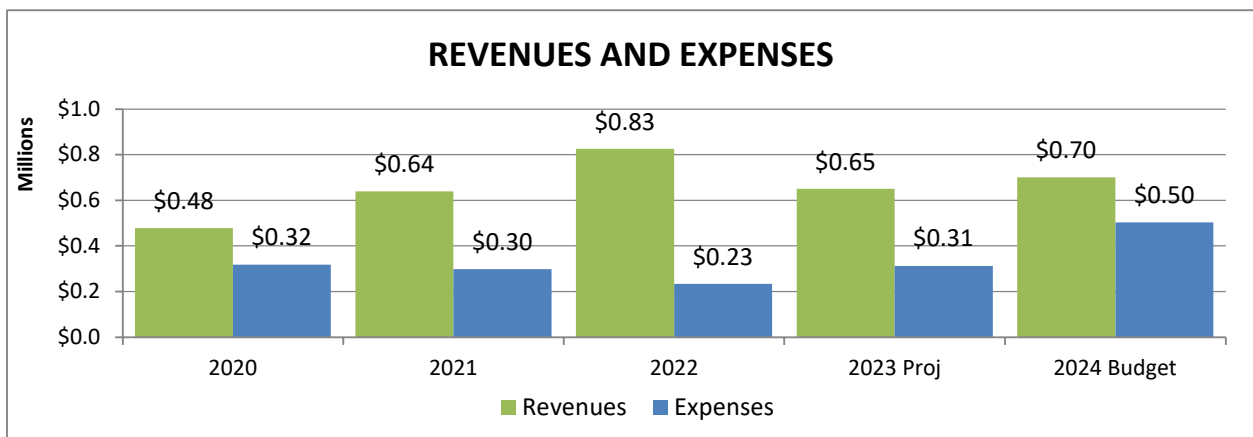
	2020	2021	2022	2023 Projected	2024 Budget
Revenues	477,147	639,297	825,000	650,000	700,000
<i>Service Fees</i>	477,147	639,297	825,000	550,000	700,000

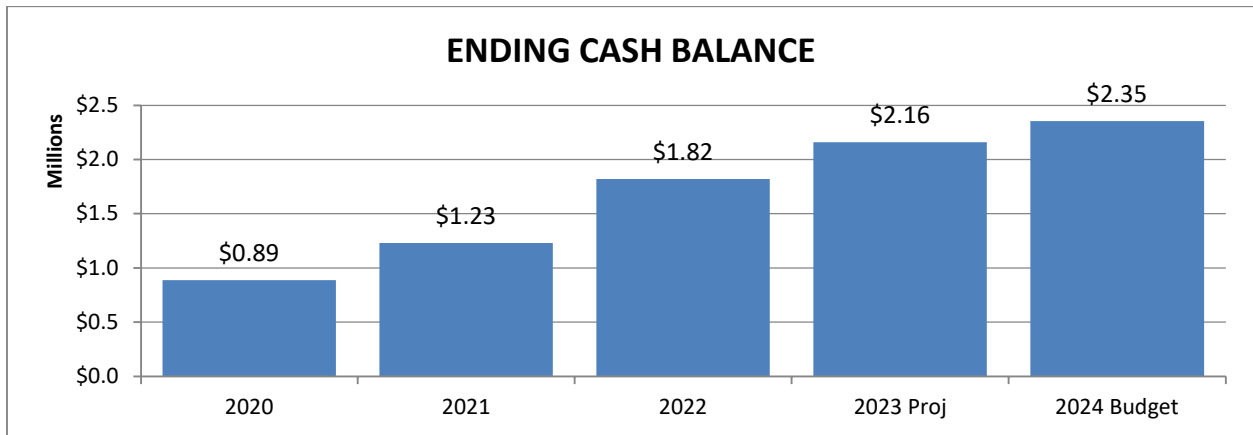
Expenses (by category)	317,619	298,303	234,023	313,000	503,000
<i>Personnel</i>	72,752	40,000	194	-	-
<i>Non-Personnel</i>	222,863	180,916	202,280	213,000	353,000
<i>Capital</i>	22,004	77,387	31,549	100,000	150,000

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

Ending Cash Balance	887,712	1,228,706	1,819,683	2,156,683	2,353,683
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Employees	-	-	-	-	-
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BACKGROUND The Coroner's Out of County Fees fund covers all annual non-personnel related costs for morgue operations, including costs associated with out-of-county lab testing and all autopsies.

2024 BUDGET Revenues will comfortably exceed expenses. Out-of-County services are growing regionally and nationally. Forensic services are expanding within Ohio. Laboratory services have expanded to provide services to the Dayton Police Department. The state-of-the-art facility is potentially bringing business from across the United States. For 2024, a portion of the new lab management system support contract is recommended in this fund.

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 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.

RESTRICTED FUND BUDGET SUMMARIES: 2024

Fund 002-058 Hotel Lodging Tax

Dept Economic Development

Sources County's lodging tax: 7.5% 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 Visit Cincy—and other projects that benefit the travel, tourism, and convention industry.

ORC 5739.09 Administration and allocation of a lodging tax

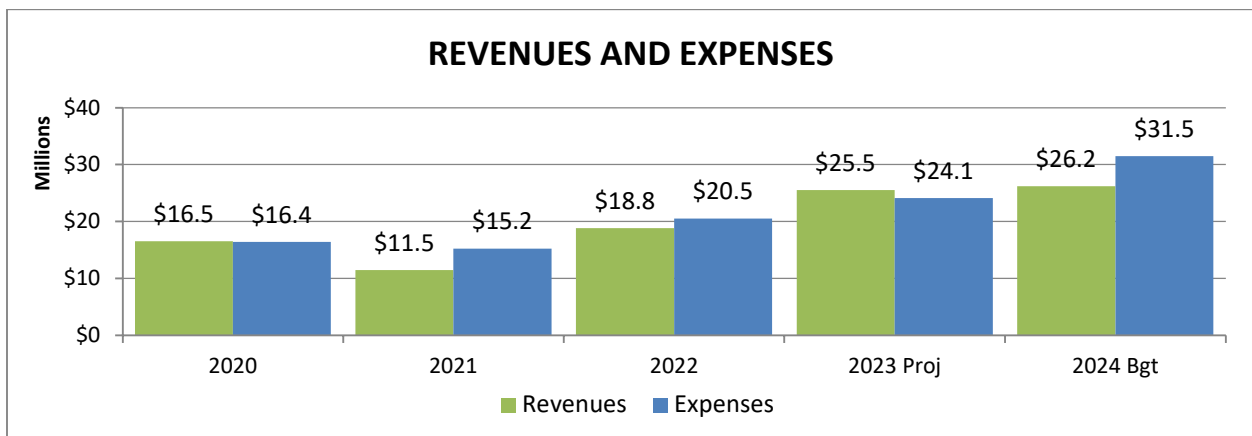
	2020	2021	2022	2023 Projected	2024 Request
Revenues	16,522,011	11,460,455	18,836,296	25,540,952	26,191,648
Lodging Tax	9,295,492	10,861,099	16,761,968	19,640,000	20,000,000
Other/Transfers	7,226,519	599,356	2,074,328	5,900,952	6,191,648

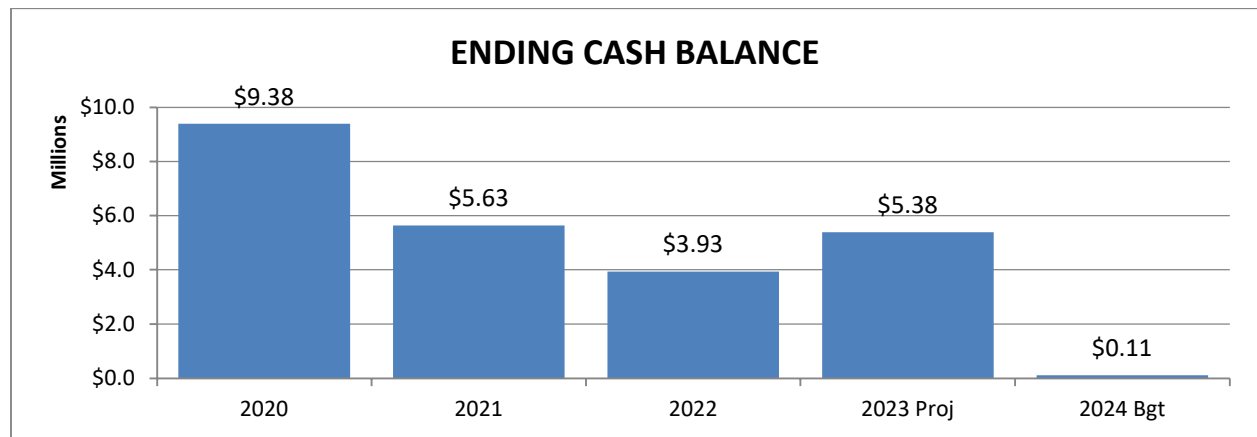
Expenses (by category)	16,419,606	15,215,231	20,534,206	24,090,770	31,461,940
Personnel	48,619	50,791	55,619	64,708	67,900
Non-Personnel	11,205,007	9,496,070	11,352,194	13,455,662	31,394,040
Transfers	5,165,980	5,668,370	9,126,393	10,570,400	-

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

Ending Cash Balance	9,384,617	5,629,840	3,931,930	5,382,112	111,820
Cash with Trustee	180,871	1,094,900	4,922,200	6,191,648	-

Employees	0.75	0.75	0.75	0.75	0.75
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BACKGROUND This fund reflects the distribution of lodging tax to the Visti Cincy convention and visitors bureau (CVB), and debt service on the Duke Energy Convention Center, the Millennium Hotel acquisition, and the Sharonville Convention Center, as well as other travel and tourism supportive provisions. 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.

2024 BUDGET The 2024 budget is built assuming a transition to a revised lodging tax model that supports a complete refinancing of existing Duke Energy Center and Millennium debt, and \$200 million of renovation debt. It assumes modest growth in lodging tax, and accounts for a \$1 million payment related to the Sharonville convention district, a \$10 million cash contribution to the Duke renovation project, and continued support of operating costs at the Black Music Walk of Fame (\$400K). Cooperative agreements and cash flow planning are still in development, and changes to appropriations are likely to be necessary during 2024.

PRIOR YEARS The 2023 budget assumes operations in-line with recent year expenses: CVB support, Duke Energy Convention Center debt service, Millennium Hotel debt service, Sharonville Convention Center support, and other community investments (including the Black Music Walk of Fame).

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 acquisition 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).

RESTRICTED FUND BUDGET SUMMARIES: 2024

Fund 002-060 Workforce Investment

Dept 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 (WIA) 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

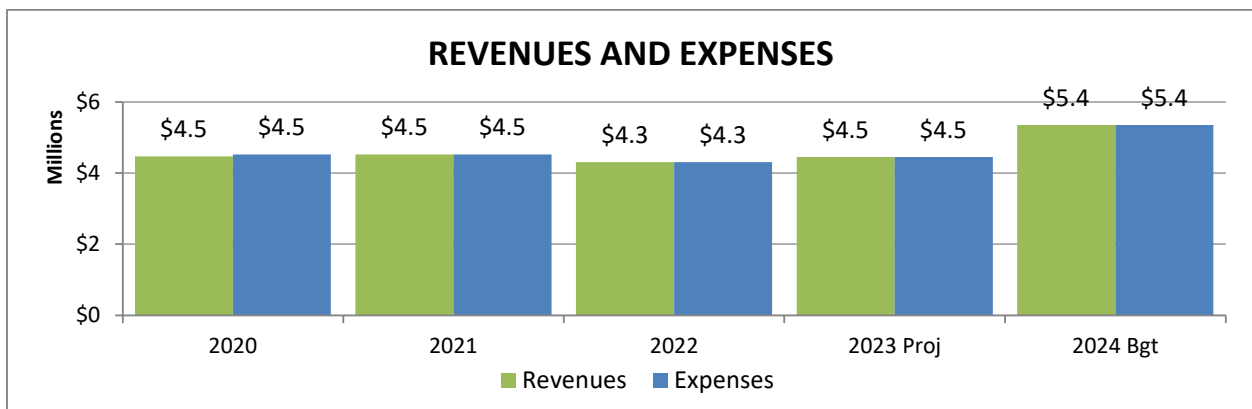
	2020	2021	2022	2023 Projected	2024 Budget
Revenues	4,473,174	4,526,729	4,304,337	4,451,580	5,353,009
<i>Intergovernmental</i>	4,473,174	4,526,729	4,304,337	4,451,580	5,353,009

Expenses by (category)	4,523,674	4,526,729	4,304,337	4,451,580	5,353,009
<i>Non-Personnel</i>	4,523,674	4,526,729	4,304,337	4,451,580	5,353,009

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

Ending Cash Balance	-	-	-	-	-
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Employees	-	-	-	-	-
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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.

2024 BUDGET The 2024 budget reflects an increase due to a new state-funded pilot program (Career Navigator), additional dollars for the Business Resource Center, and higher wages.

PRIOR YEARS The Federal government approved \$352K in additional funding in 2023, which supported the operations of Ohio Mean Jobs' programs. This fund maintains no cash balance as expenses typically equal revenues received.

RESTRICTED FUND BUDGET SUMMARIES: 2024

Fund 002-063 Wireless 911 Government Assistance Fund

Dept Communications Center

Sources \$0.40 per month effective January 1, 2024, on each wireless phone user who has a billing address in Hamilton County. This is an increase to the \$0.25 fee in effect through 2023.

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

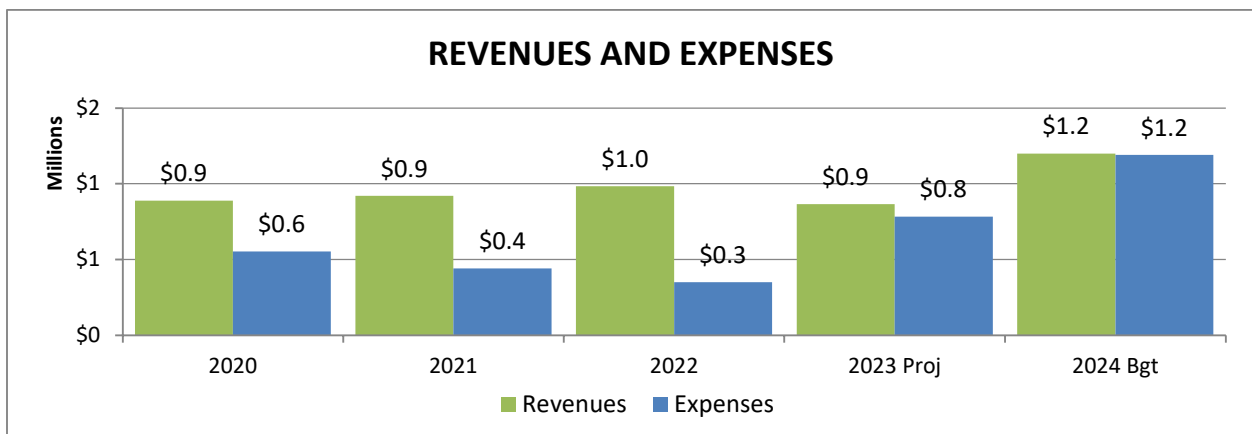
	2020	2021	2022	2023 Projected	2024 Budget
Revenues	888,005	919,549	982,682	865,000	1,200,000
<i>Wireless fee</i>	888,005	919,549	982,682	865,000	1,200,000

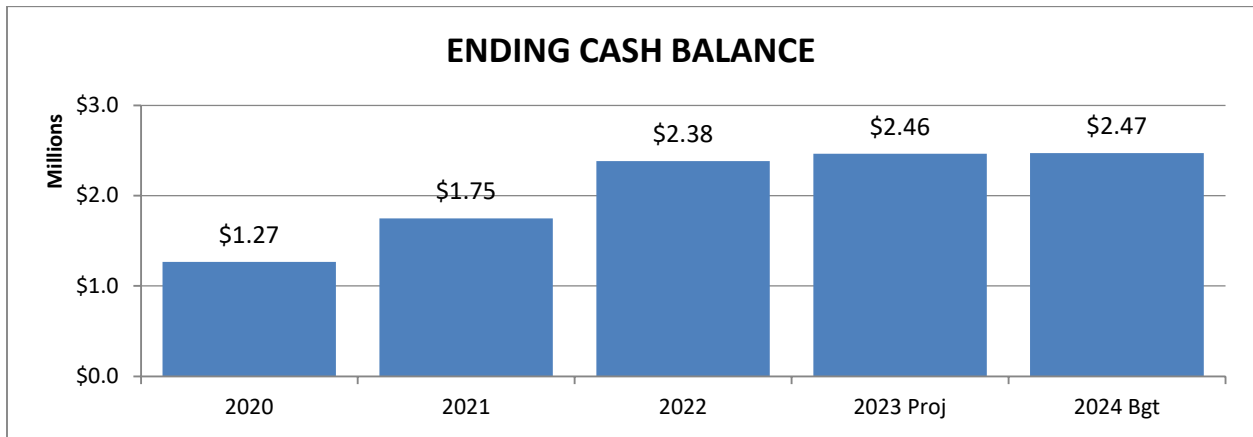
Expenses (by category)	551,141	439,478	349,554	782,942	1,191,270
<i>Personnel</i>	288,441	190,859	120,660	54,117	170,445
<i>Non-Personnel</i>	229,716	229,350	228,894	278,825	520,825
<i>Capital</i>	32,984	19,269	-	450,000	500,000

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

Ending Cash Balance	1,266,941	1,747,012	2,380,141	2,462,199	2,470,929
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Employees	5.00	5.00	3.00	3.00	3.00
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2024 BUDGET 2023 House Bill 33 increases the wireless charge from 0.25 cents per month to 0.40 cents increasing 2024 revenue estimates to \$1.2 million. The bill is to assist counties in converting to Next Gen 9-1-1. Other expenditures and capital outlay expenses show increases in 2024 for the equipment needed to implement Next Gen 9-1-1. \$1 million or more of the reserve may go towards the renovation of the new EMA/Comm Center in Tri-County.

PRIOR YEARS For 2023, non-personnel expenses have increased mostly due to additional equipment needed for the new 9-1-1 call center.

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.

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 closure of Amberley Village’s in 2018 and Norwood’s in 2021.

RESTRICTED FUND BUDGET SUMMARIES: 2024

Fund 002-076 Addiction Response Fund

Dept 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.

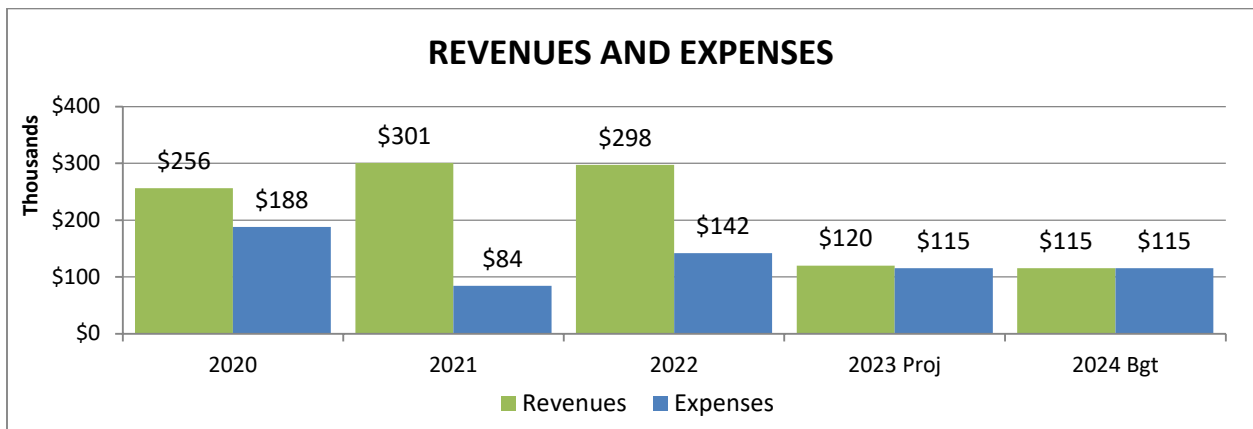
	2020	2021	2022	2023 Projected	2024 Budget
Revenues	256,085	300,500	297,500	120,000	115,000
<i>Transfers</i>	253,750	295,000	295,000	115,000	115,000
<i>Donations, etc.</i>	2,335	5,500	2,500	5,000	-

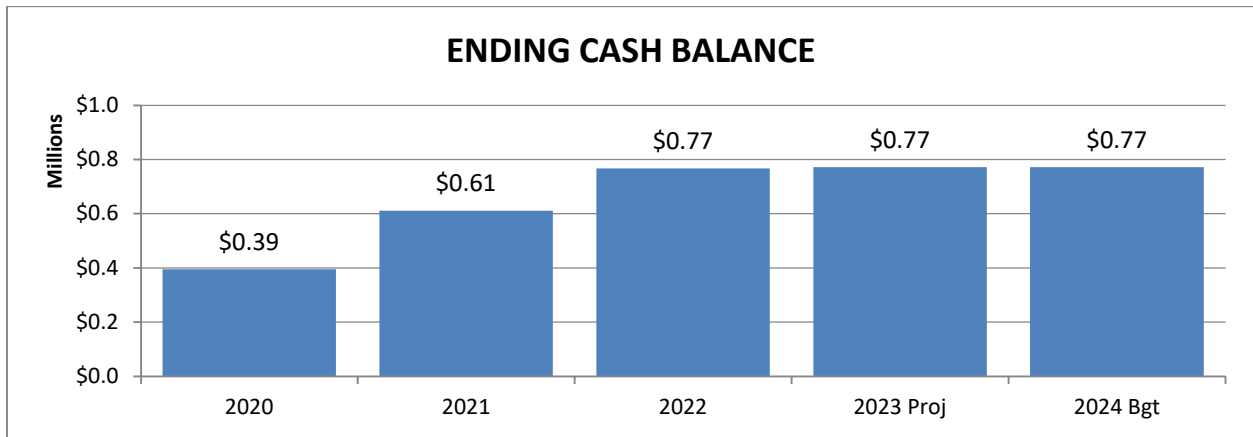
Expenses (by category)	187,886	84,057	141,788	115,000	115,000
<i>Non-Personnel</i>	187,886	84,057	141,223	115,000	115,000
<i>Capital</i>	-	-	565	-	-

Expenses (by area)	187,886	84,057	141,788	115,000	115,000
<i>Recovery Services</i>	146,282	62,602	127,392	115,000	115,000
<i>Coalition Services</i>	39,104	21,455	14,396	-	-
<i>Corrections</i>	2,500	-	-	-	-

Ending Cash Balance	394,487	610,930	766,643	771,643	771,643
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Employees	-	-	-	-	-
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BACKGROUND Addiction services have been funded since 2016, and the Office of Addiction Response was formally established in 2022.

2024 BUDGET The 2024 budget is in line with prior years. Ongoing revenue for the fund is \$100,000 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 for treatment services was reduced in 2020 due to COVID-19 budget cuts but was restored in the 2021 Budget. Prior-year budgets also included support for treatment from other county areas, with up to \$1 million in general fund support for treatment services and an additional \$300,000 in 2016 through an MOU with UC Health. The Office of Addiction Response utilizes a combination of funding sources, including grants, to support various programs, including the Drug Treatment and Recovery Court, prevention efforts in schools, medication-assisted treatment, and a co-responder deflection pilot, all with a primary focus on enhancing access to treatment and related services for substance use disorders, mental health, homelessness, and other quality-of-life concerns.

RESTRICTED FUND BUDGET SUMMARIES: 2024

Fund 002-078 OneOhio Fund

Dept 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.

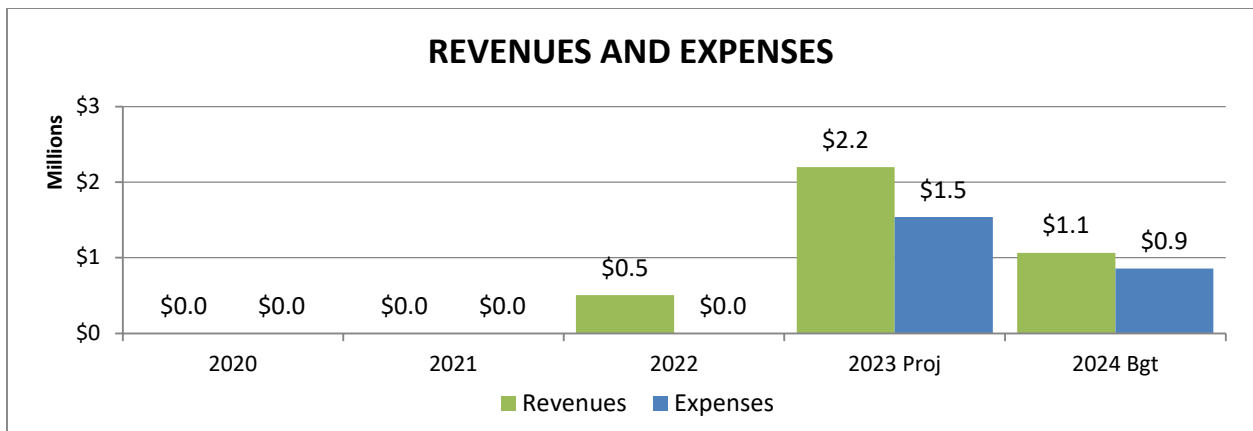
	2020	2021	2022	2023 Projected	2024 Budget
Revenues	-	-	506,616	2,196,271	1,065,887
<i>Intergovernmental</i>	-	-	506,616	2,196,271	1,065,887

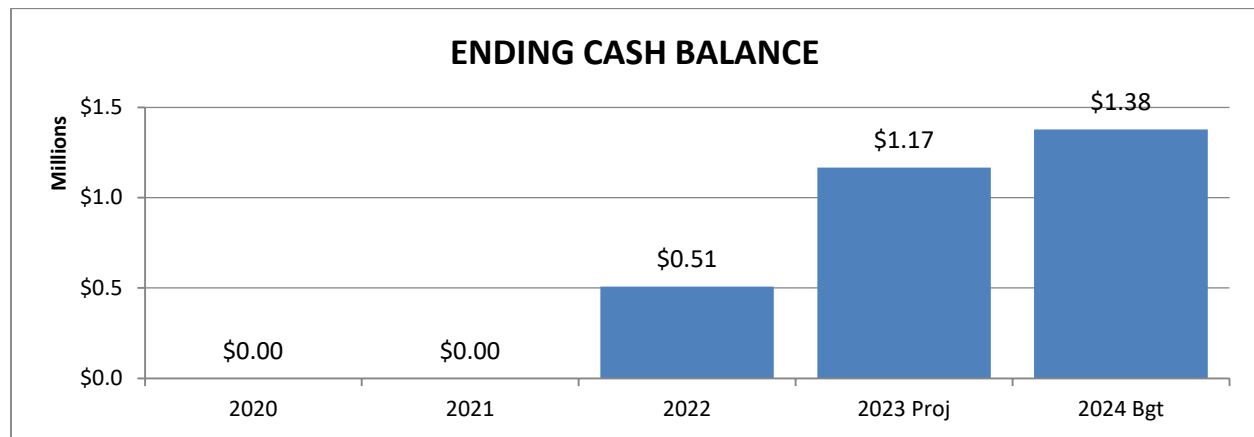
Expenses (by category)				1,537,000	856,029
<i>Personnel</i>	-	-	-	100,000	90,142
<i>Non-Personnel</i>	-	-	-	1,437,000	765,887

Expenses (by area)	<i>There is only one budgetary division in this fund.</i>
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Ending Cash Balance	-	-	506,616	1,165,887	1,375,745
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Employees	-	-	-	-	1.00
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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.

2024 BUDGET The following services are being advanced for consideration in 2024. The recommendations are all in line with the OneOhio funding guidelines: expansion of treatment capacity, enabling them to offer 24/7 immediate access to care and transportation to treatment and improving access and linkage to care for the BIPOC (Black, Indigenous, and People of Color) population. Post-release wrap-around supports for individuals involved in the criminal justice system. Support programming for children affected by their parent's addiction and efforts to keep families together during treatment and recovery. Support for OneOhio Region 2 administration, long-term planning, and development efforts, including contracting with UC for OneOhio data collection and the creation of a Grant Administrator position to coordinate the grant process for both Hamilton County's direct allocation and Region 2 allocations. Harm reduction support including safe disposal lockboxes and wound care services and a prevention campaign to increase public awareness and promote access to care. Efforts are ongoing to ensure that County funding aligns with OneOhio funding priorities, and the Administration continues to support County addiction response efforts, including the provision of treatment within the new Justice Center CARE pods.

PRIOR YEARS The Board has approved appropriations totaling \$1,637,000 to date. This funding supports a range of critical initiatives, including the hiring of an Addiction Coordinator to oversee jail-based treatment programs and the start-up costs for the CARE Pods at the Justice Center. It also enables the expansion of community-based outreach through the 513 Relief Bus, the strengthening of church partnerships with the African American Engagement Workgroup (AAEW), and additional medical services for the HCPH Stigma-Free Access For Everyone (SAFE) Services program. Funding has also supported administrative support for the OneOhio Region 2 Board, increased treatment funding for individuals disenrolled from Medicaid, and \$820,000 allocated to community programs, encompassing recovery housing, prevention, and workforce development. Additionally, it supports data and outcome tracking for all local and Region 2 OneOhio programs, ensuring a comprehensive approach to addressing addiction-related issues in the community.

RESTRICTED FUND BUDGET SUMMARIES: 2024

Fund 003-001 Children’s Services Levy Fund

Dept 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

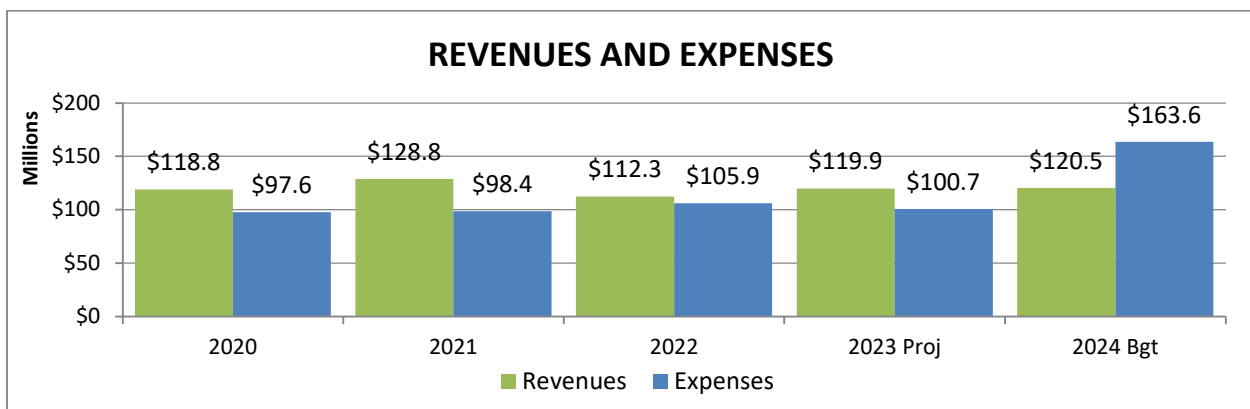
	2020	2021	2022	2023 Projected	2024 Budget
Revenues	118,764,136	128,780,574	112,302,584	119,949,098	120,467,337
<i>Children’s Service Levy</i>	76,280,505	77,129,581	77,220,944	76,877,010	75,010,587
<i>Intergovernmental</i>	41,178,987	50,242,661	32,115,758	42,167,950	45,456,750
<i>Service Reimbursement</i>	261,310	274,866	2,430,267	-	-
<i>Other Revenue</i>	1,043,334	1,133,466	535,615	904,138	-

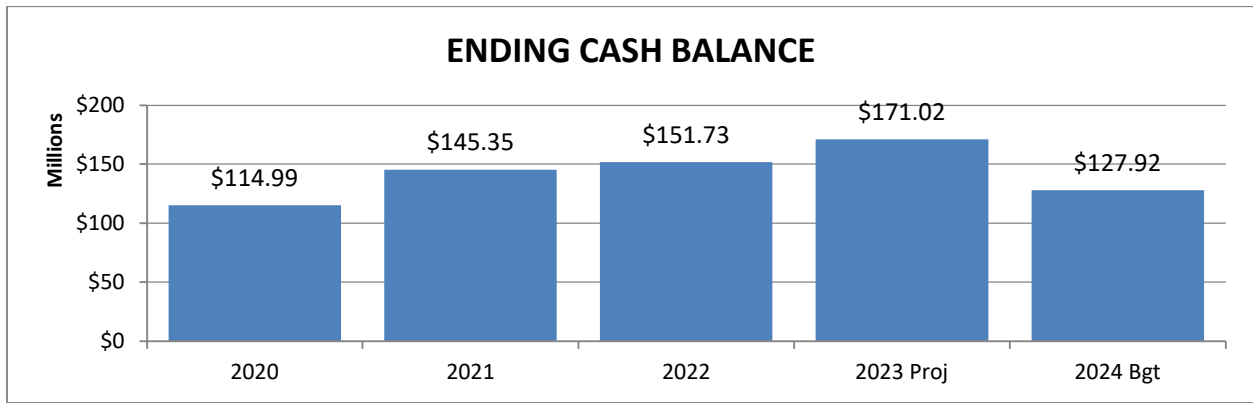
Expenses (by category)	97,635,559	98,418,119	105,920,868	100,658,182	163,567,748
<i>Non-Personnel</i>	96,537,085	97,723,479	105,272,257	99,844,274	163,567,748
<i>Transfer</i>	1,098,474	694,640	648,611	813,908	-

Expenses (by area)	97,635,559	98,418,119	105,920,867	100,658,182	163,567,748
<i>Client Services</i>	97,388,491	98,418,119	105,920,867	100,658,182	163,567,748
<i>Intake</i>	247,068	-	-	-	-

Ending Cash Balance	114,987,947	145,350,402	151,732,118	171,023,034	127,922,623
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Employees	-	-	-	-	-
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BACKGROUND 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 provide reviews and help formalize service enhancement plans when necessary to meet the growing need for services.

2024 BUDGET The 2024 budget recognizes increased expenses for employee retention efforts, for support to kinship caregivers, and for enrichment activities for children in care. Additional supports are included for partnering agencies who provide care and services for the children or families involved with Children Services. Staffing for Children Services is maintained in the Public Assistance Fund, and the number of positions remains steady. The vacancy within those positions also remains, and the new retention practices will be monitored for long-term outcomes.

PRIOR YEARS 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 included: \$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 were all aligned with the recommendations of the tax levy review consultant and committee for the levy.

RESTRICTED FUND BUDGET SUMMARIES: 2024

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

Dept Developmental Disabilities Services

Sources Voter approved county-wide 4.13 mill levy. The levy costs home ownership \$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

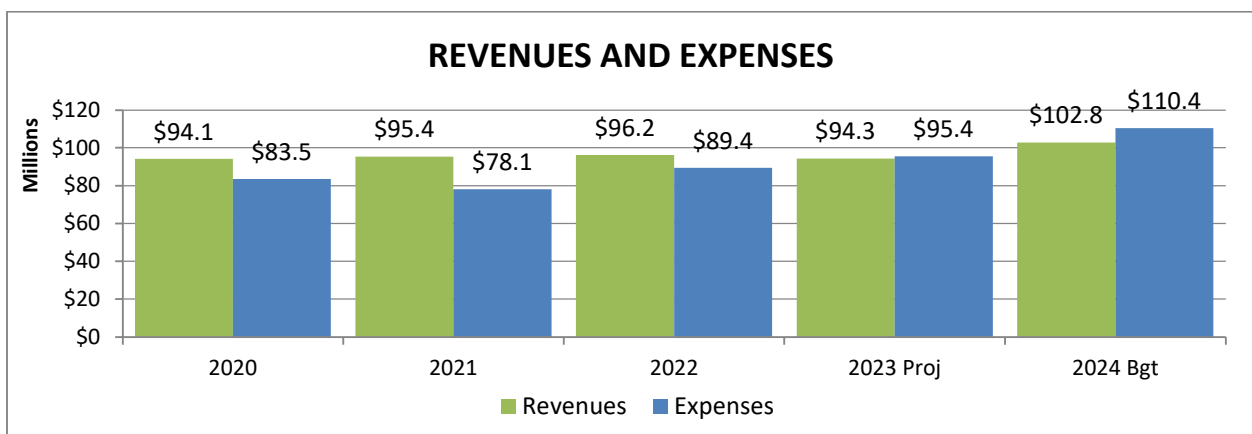
	2020	2021	2022	2023 Projected	2024 Budget
Revenues	94,130,596	95,402,296	96,215,194	94,292,396	102,783,486
<i>Property Taxes</i>	68,210,557	68,945,814	69,916,970	70,189,082	78,405,377
<i>Service Fees/Rent</i>	339,595	345,381	598,102	544,500	427,872
<i>Intergovernmental</i>	25,278,162	24,084,871	20,961,216	20,486,928	23,600,237
<i>Misc Revenue</i>	302,282	2,026,230	4,738,906	3,071,886	350,000

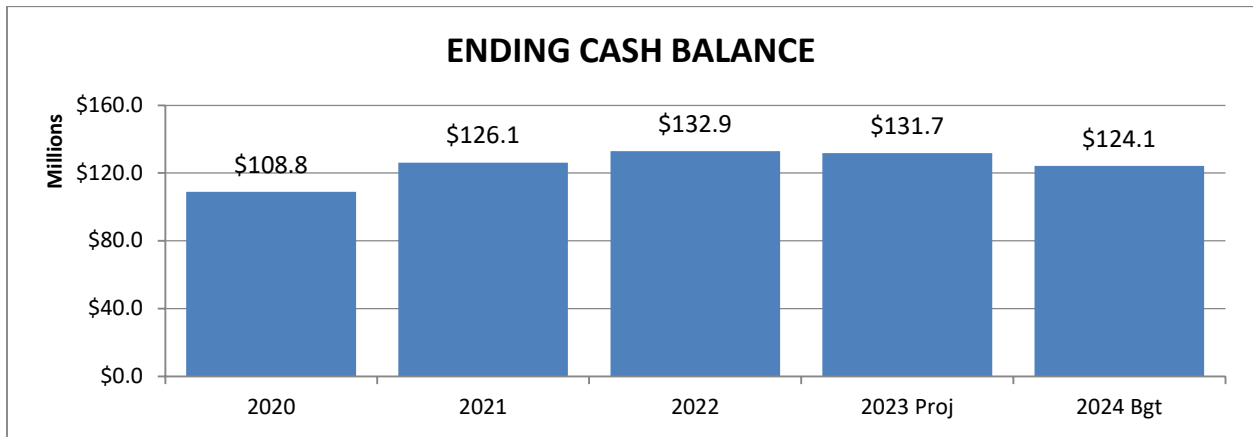
Expenses (by category)	8,423,012	10,774,747	89,387,855	95,448,261	110,402,690
<i>Personnel</i>	3,893,153	5,875,052	30,518,884	33,452,896	37,326,937
<i>Non-Personnel</i>	2,244,188	2,516,742	58,398,054	60,846,365	71,235,753
<i>Capital</i>	430,296	534,078	470,917	1,149,000	1,840,000

Expenses (by area)	<i>There is only one budgetary division in this fund.</i>
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Ending Cash Balance	108,808,225	126,074,032	132,901,372	131,745,507	124,126,303
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Employees	383.00	365.92	368.26	374.93	409.43
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BACKGROUND 2024 is the fifth and final 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.

2024 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. This process is now complete and, as expected, has resulted in a substantial increase to the number of individuals on waivers. These new waivers will continue to reduce the cash balance over time. 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.

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.

RESTRICTED FUND BUDGET SUMMARIES: 2024

Fund 003-003 Mental Health Levy

Dept Mental Health and Recovery Services

Sources Voter approved county-wide 3.37 mill levy. The levy costs home ownership \$55.24 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

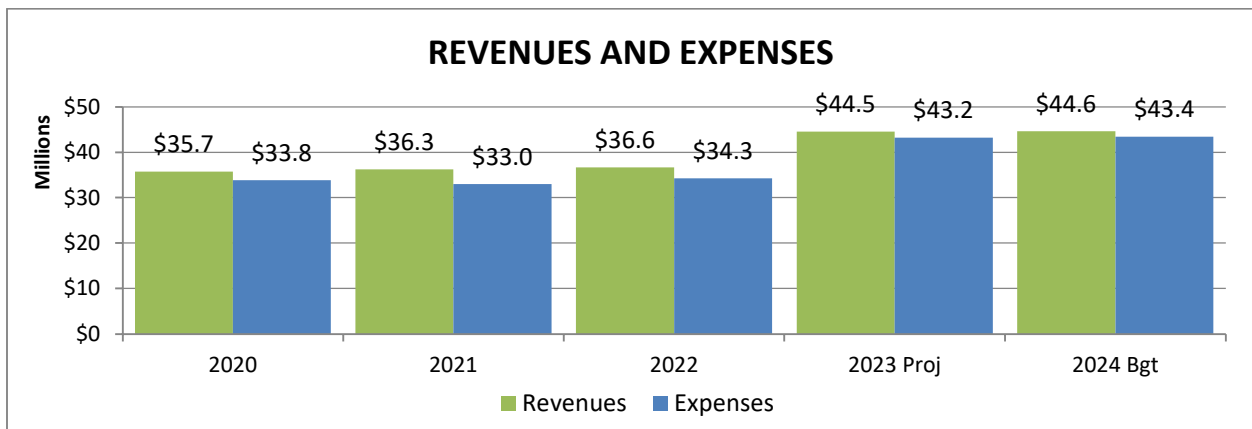
	2020	2021	2022	2023 Projected	2024 Budget
Revenues	35,729,315	36,257,704	36,649,695	44,522,739	44,637,562
Property Taxes	32,650,226	33,114,830	33,636,456	41,385,000	41,517,858
Intergovernmental	3,066,624	3,009,096	3,005,537	3,130,000	3,119,704
Misc Revenue	12,465	133,778	7,702	7,739	-

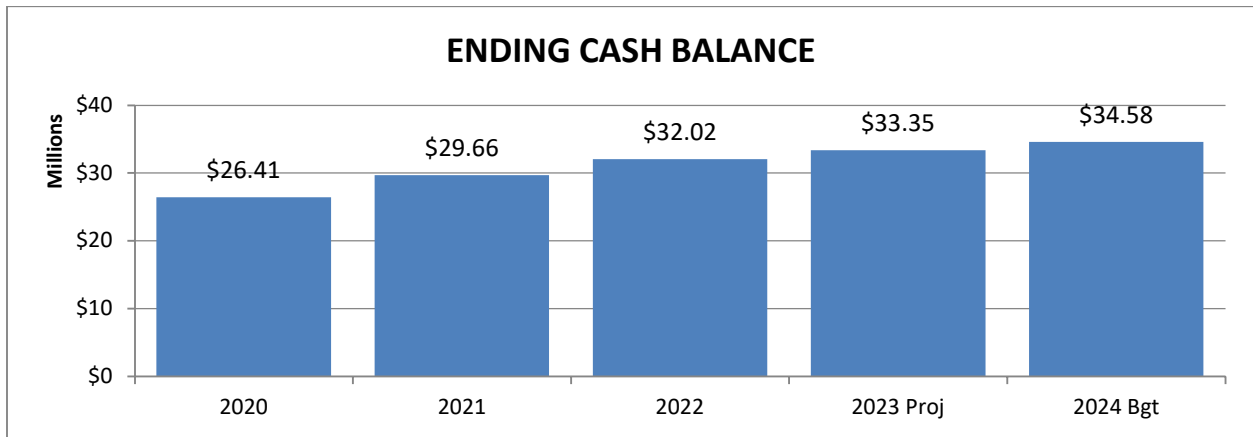
Expenses (by category)	33,827,652	33,008,003	34,287,030	43,192,954	43,412,093
Personnel	1,899,079	1,921,971	2,321,862	1,789,614	2,209,347
Non-Personnel	31,928,573	31,086,033	31,908,279	38,403,340	41,202,746
Capital	-	-	56,889	3,000,000	-

Expenses (by area)	<i>There is only one budgetary division in this fund.</i>
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Ending Cash Balance	26,411,050	29,660,751	32,023,416	33,353,201	34,578,670
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Employees	15.30	15.91	16.28	16.35	16.56
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BACKGROUND 2024 is the second year of the 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.

2024 BUDGET The 2024 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 included proceeds from the sale of the former ADAS Building, this will be used for the purchase of new property.

RESTRICTED FUND BUDGET SUMMARIES: 2024

Fund 003-004 Indigent Care Levy

Dept Health and Hospitalization Levy, Sheriff, Juvenile Court, Probation

Sources Voter approved county-wide 4.07 mill levy. The levy costs home ownership \$43.47 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

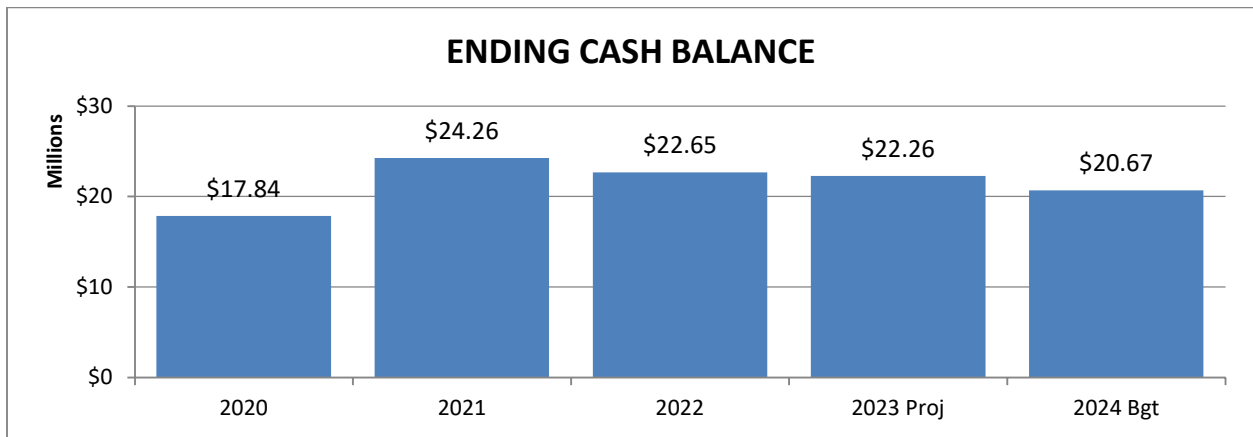
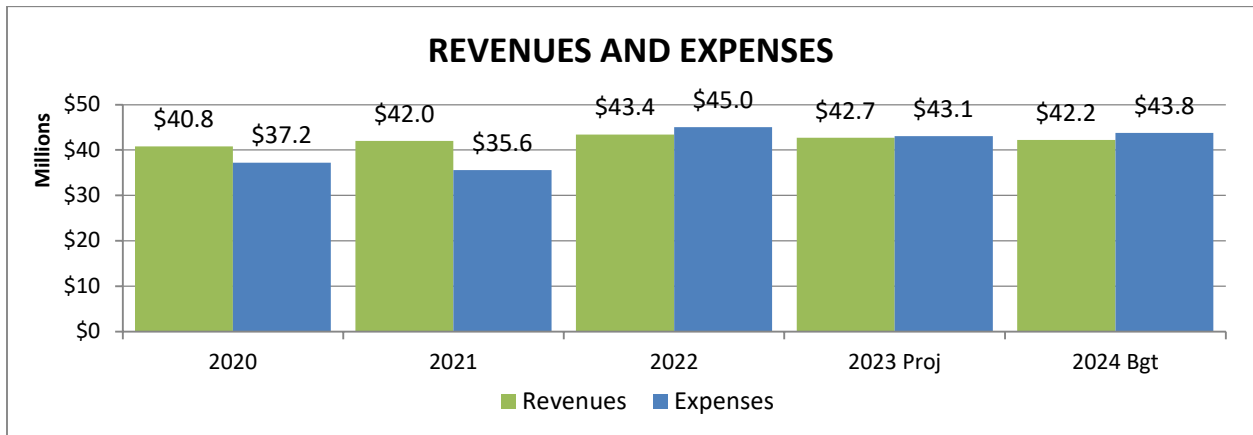
	2020	2021	2022	2023 Projected	2024 Budget
Revenues	40,787,942	41,995,005	41,676,288	41,165,424	40,669,211
<i>Property Taxes</i>	36,344,318	36,939,743	37,561,775	37,749,276	37,201,749
<i>Service Fees</i>	944,875	336,895	892,860	345,973	350,000
<i>Intergovernmental</i>	3,498,749	3,118,367	3,114,623	3,070,000	3,117,462
<i>Misc/Transfers</i>	-	1,600,000	107,030	175	-

Expenses (by category)	37,206,699	35,572,322	44,980,514	43,051,352	43,767,445
<i>Personnel</i>	3,900,500	7,111,897	7,400,945	7,456,917	6,922,484
<i>Non-Personnel</i>	33,126,199	28,280,425	37,399,569	35,414,435	36,844,961
<i>Transfers</i>	180,000	180,000	180,000	180,000	-

Expenses (by area)	37,206,699	35,572,322	44,980,514	43,051,352	43,767,445
<i>Community Health</i>	22,066,281	16,924,740	27,703,284	24,611,401	23,012,458
<i>Justice Ctr Medical</i>	11,672,154	15,092,611	15,399,646	15,871,004	15,563,725
<i>Recovery Services</i>	1,893,298	1,758,203	1,453,582	2,078,948	2,575,940
<i>Alt Interventions</i>	306,397	346,039	357,648	425,000	447,386
<i>Off the Streets</i>	75,132	61,707	63,504	65,000	65,000
<i>Juvenile Ct Medical</i>	1,193,437	1,389,023	2,850	-	-

Ending Cash Balance	17,840,152	24,262,835	22,650,433	22,264,504	20,666,270
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Employees	66.87	66.9	66.88	66.89	66.87
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BACKGROUND 2024 is the second year of the 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.

2024 BUDGET The 2024 budget maintains funding for all programs within the levy in line with the levy plan, with a small increase for Probate Court civil commitment due to declining state reimbursement. Sheriff's inmate medical costs continue to increase above the levy plan. These costs include the inmate medical contract approved in 2022 as well as costs for 66 corrections officers assigned to medical related duties. The TLRC recommendation includes efforts to control these costs within the levy by applying a cap of 38% of total levy expenditures each year. Expenditures above this amount continue to be supported by a 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).

RESTRICTED FUND BUDGET SUMMARIES: 2024

Fund 003-005 CLEAR Levy

Dept City of Cincinnati – Regional Crime Information Center (Enterprise Technology Services)

Sources Voter approved countywide 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.

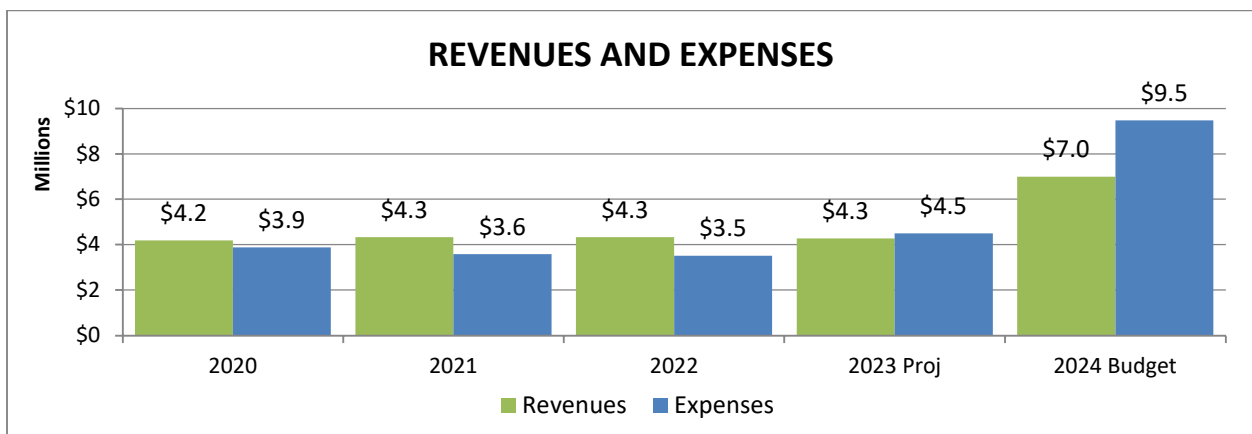
	2020	2021	2022	2023 Projected	2024 Budget
Revenues	4,190,737	4,333,610	4,331,493	4,269,877	6,993,037
Property Taxes	3,880,434	3,954,931	4,027,222	3,953,835	3,988,654
Intergovernmental	310,303	378,679	304,221	316,042	3,004,383
Miscellaneous	-	-	50	-	-

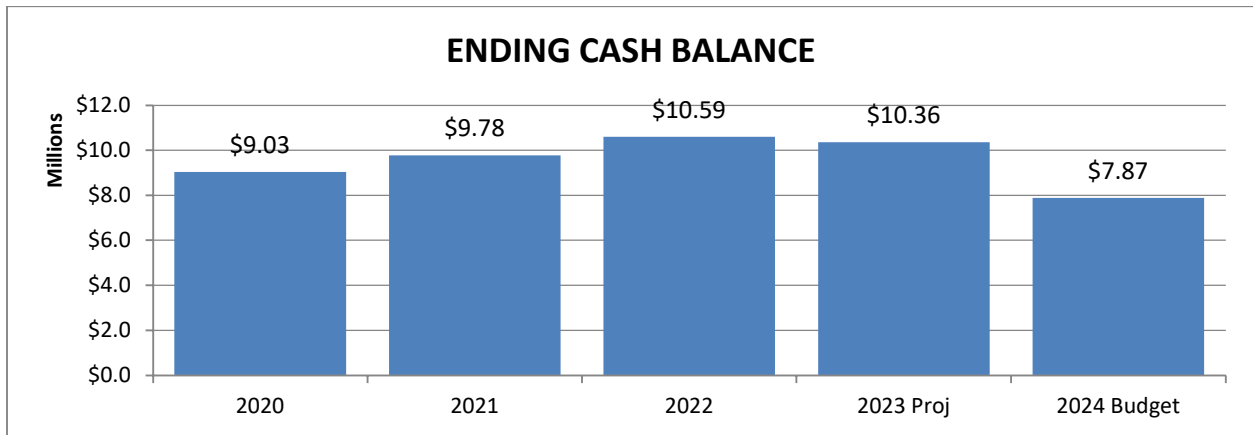
Expenses (by category)	3,873,098	3,583,920	3,518,221	4,502,103	9,476,640
Other Expenditures	3,839,401	3,421,314	3,515,721	4,502,103	9,476,640
Capital	33,697	162,606	2,500	-	-

Expenses (by area)	<i>There is only one budgetary division in this fund.</i>
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Ending Cash Balance	9,027,373	9,777,062	10,590,334	10,358,108	7,874,505
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Employees	<i>CLEAR staff are employees of the City of Cincinnati</i>
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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.

2024 BUDGET The 2024 budget reflects major expenditures. Mobile data computers (MDCs) will be purchased and installed in police cruisers. The approximate cost is estimated at \$5,000 per unit and an estimated 800 units will be purchased. An RFP is in process with the plan to decide on a vendor in Q1 2024. There will be a cost share with CLEAR and municipalities that purchase MDCs. That cost share is currently planned at 50/50.

CLEAR will also purchase remote-access tokens and a server in 2024. The tokens are estimated to cost approximately \$100,000 in total. The server is estimated to cost the same amount. According to CLEAR IT Manager, these items are needed to maximize efficiency in daily operations. The department is aware that these major purchases will significantly reduce CLEAR fund balance. Future planning and purchases will need to be strategic in order to build back CLEAR fund balance starting in 2025.

CLEAR contract will be revised in 2024. Hamilton County leadership will work with City of Cincinnati leaders and regional partners in Hamilton County to create a CLEAR board and membership that is engaged and participatory.

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.

RESTRICTED FUND BUDGET SUMMARIES: 2024

Fund 003-006 Senior Services Levy

Dept Council on Aging, Job and Family Services, Veterans Services, Commission and Administration

Sources Voter approved county-wide 1.60 mill levy. The levy costs home ownership \$34.58 per \$100,000 in home value.

Uses The levy is approved “for the purpose of making appropriations to provide or maintain senior citizens’ 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.

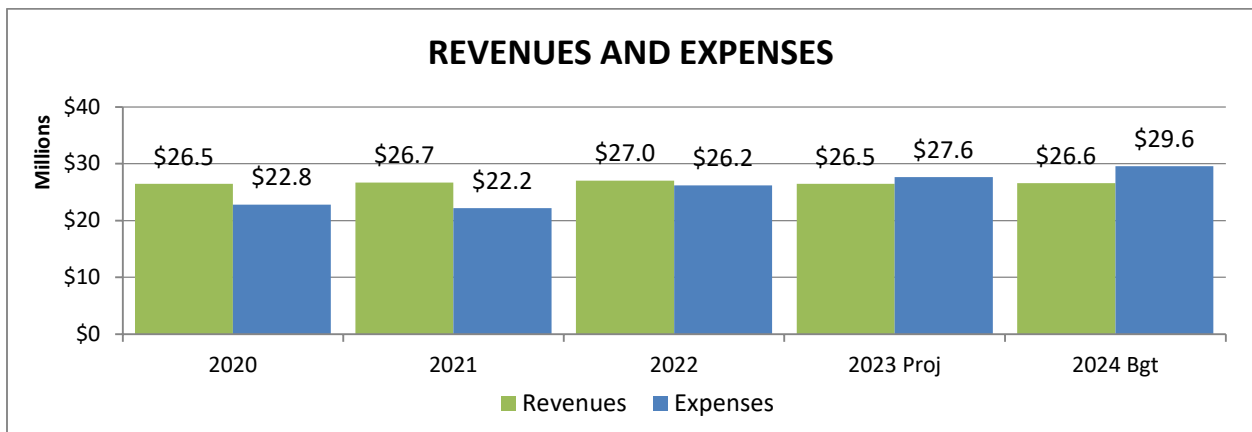
	2020	2021	2022	2023 Projected	2024 Budget
Revenues	26,455,937	26,683,771	27,033,111	26,482,000	26,551,786
<i>Property Taxes</i>	24,494,140	24,774,370	25,129,830	24,550,000	24,656,816
<i>Intergovernmental</i>	1,961,797	1,909,401	1,903,281	1,932,000	1,894,970

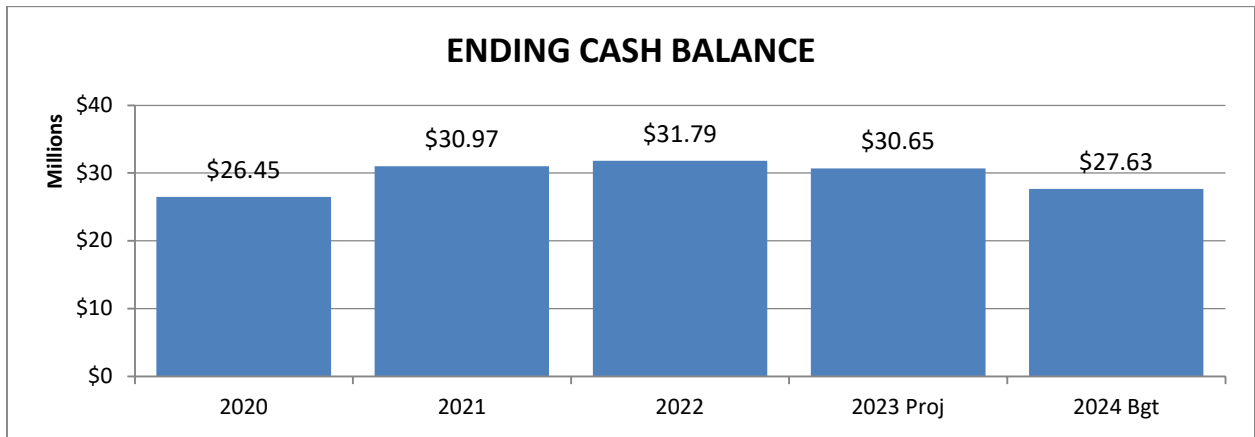
Expenses (by category)	22,773,814	22,168,776	26,209,042	27,628,211	29,570,117
<i>Personnel</i>	13,154	13,828	19,305	25,099	24,824
<i>Non-Personnel</i>	22,760,660	22,154,948	26,189,737	27,603,112	29,545,293

Expenses (by area)	22,773,814	22,168,776	26,209,042	27,628,211	29,570,117
<i>Council on Aging</i>	21,559,358	20,765,404	24,407,372	26,100,000	28,268,931
<i>Admin/Contracts</i>	677,564	847,785	1,200,349	1,028,211	651,186
<i>Adult Protect Svcs</i>	391,574	399,304	407,186	400,000	400,000
<i>Veterans Services</i>	145,318	156,283	194,135	100,000	250,000

Ending Cash Balance	26,452,847	30,967,842	31,791,910	30,645,699	27,627,368
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Employees	0.15	0.15	0.15	0.15	0.15
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BACKGROUND 2024 is the second year of the five-year levy cycle. The levy was reviewed in 2022 by the Tax Levy Review Committee (TLRC). 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 these services within the levy are provided through a contract with the Southwest Ohio Council on Aging.

2024 BUDGET The 2024 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. The 2024 budget includes \$1 million in levy funding for senior home modifications.

RESTRICTED FUND BUDGET SUMMARIES: 2024

Fund 003-008 Cincinnati Zoo Levy

Dept Cincinnati Zoo and Botanical Gardens

Sources Voter approved county-wide 0.46 mill levy. The levy costs the owner of a \$100,000 home \$9.01.

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.

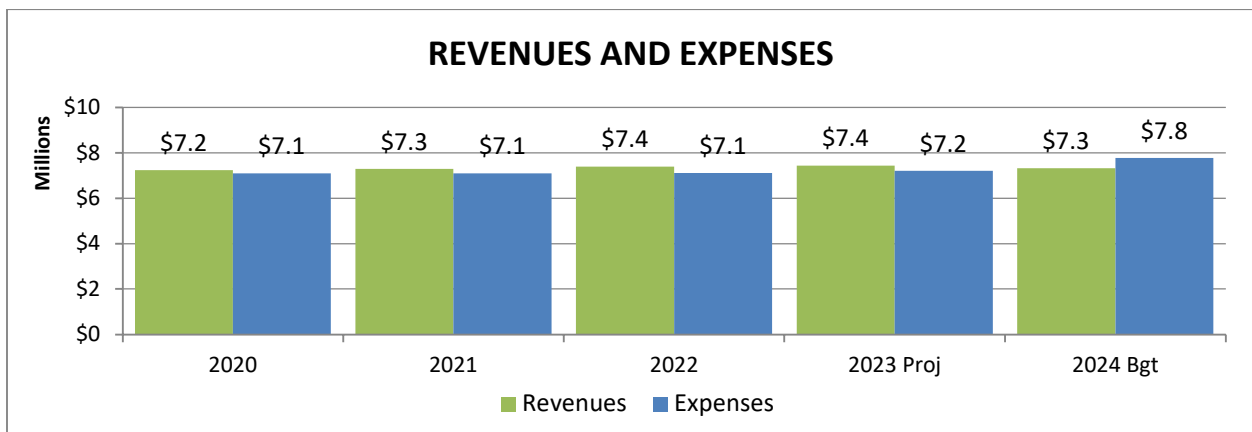
	2020	2021	2022	2023 Projected	2024 Budget
Revenues	7,229,502	7,295,892	7,392,159	7,439,107	7,325,863
Property Taxes	6,571,179	6,649,916	6,746,985	6,772,118	6,679,902
Intergovernmental	658,323	645,976	645,174	666,989	645,961

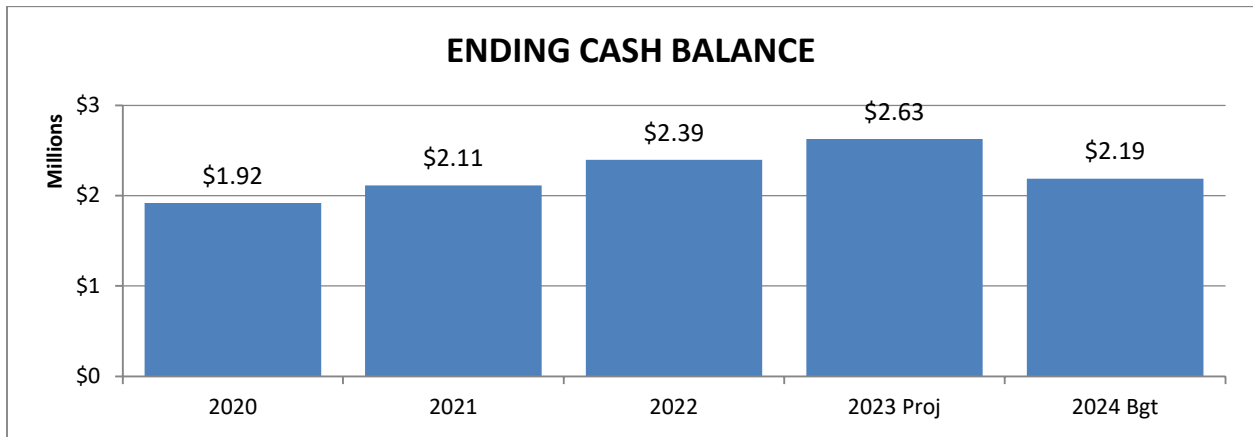
Expenses (by category)	7,101,768	7,100,950	7,109,621	7,207,792	7,766,388
Personnel	4,385	4,609	6,965	8,366	8,276
Non-Personnel	7,097,383	7,096,341	7,102,656	7,199,426	7,758,112

Expenses (by area)	<i>There is only one budgetary division in this fund.</i>
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Ending Cash Balance	1,917,303	2,112,245	2,394,783	2,626,097	2,185,572
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Employees	.05	.05	.05	.05	.05
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BACKGROUND 2024 is the first year of the five-year levy cycle. The levy was approved without an increase in November 2023.

2024 BUDGET The 2024 budget maintains funding per the levy plan with levy expenditures tracking closely to revenues, with a small fund balance. While the levy millage remained the same as the prior levy period, a modest increase to levy revenues has increased the fund balance allowing for an increase to the Zoo contract from \$7 million to \$7.5 million annually. The contract is currently being negotiated with the Zoo and will be presented to the Commissioners for approval in early 2024.

PRIOR YEARS The levy contract approved by the Commissioners in early 2019 allowed for the use of fund balance to provide \$7M in annual Zoo support.

RESTRICTED FUND BUDGET SUMMARIES: 2024

Fund 003-010 Family Services and Treatment Levy

Dept 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 home ownership \$8.66 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

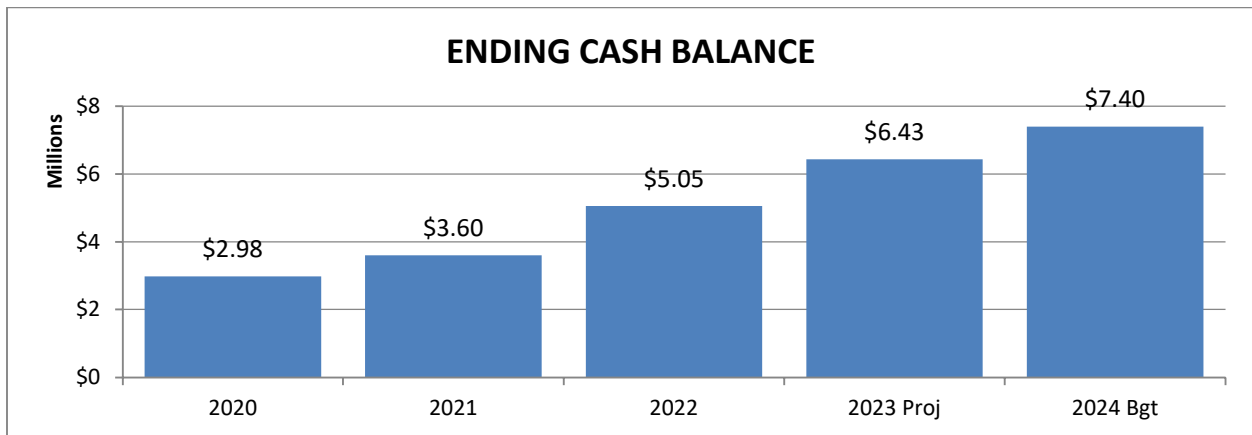
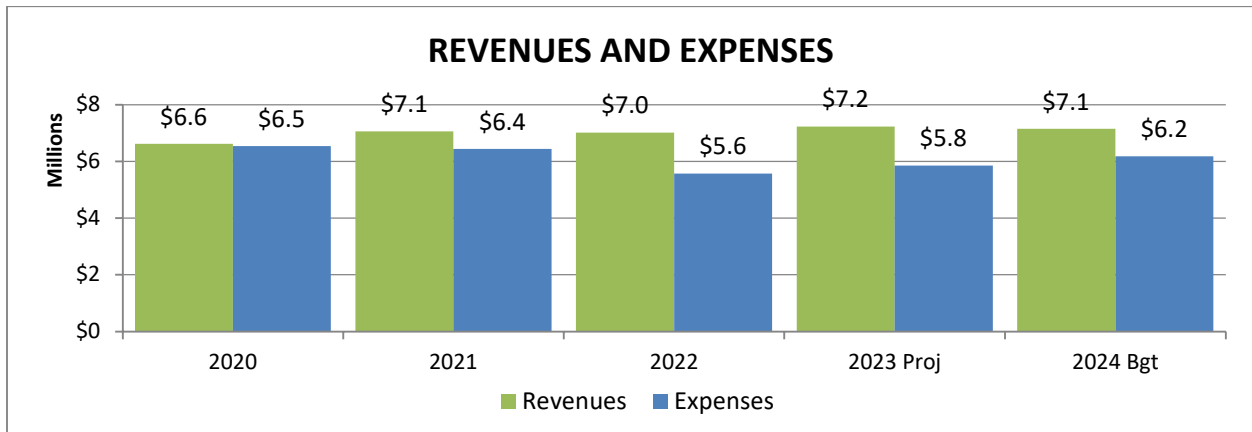
	2020	2021	2022	2023 Projected	2024 Budget
Revenues	6,612,918	7,056,920	7,013,844	7,227,816	7,143,491
<i>Property Taxes</i>	5,784,957	5,845,961	5,927,736	5,951,316	5,856,841
<i>Intergovernmental</i>	632,961	621,095	620,257	611,000	621,150
<i>Misc/Transfers</i>	195,000	589,864	465,851	665,500	665,500

Expenses (by category)	6,534,221	6,431,923	5,563,885	5,848,687	6,180,883
<i>Personnel</i>	1,392,380	1,783,479	1,831,630	1,892,841	2,051,683
<i>Non-Personnel</i>	5,141,841	4,648,444	3,732,255	3,955,846	4,129,200

Expenses (by area)	6,534,221	6,431,923	5,563,887	5,848,689	6,180,883
<i>Jail-Based Treatment</i>	4,704,487	4,223,446	3,261,733	3,485,258	3,505,961
<i>Sheriff Personnel</i>	675,507	1,075,045	1,056,861	1,143,874	1,107,135
<i>Office of Reentry</i>	432,904	511,617	571,852	580,035	696,402
<i>Municipal Ct Eval</i>	275,289	355,896	358,398	371,352	400,892
<i>Administration</i>	297,657	88,206	98,361	101,733	256,550
<i>Veterans Court</i>	107,827	122,618	162,327	116,437	163,943
<i>Prevention First!</i>	40,550	55,095	54,355	50,000	50,000

Ending Cash Balance	2,978,371	3,603,368	5,053,327	6,432,455	7,395,063
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Employees	19.40	21.94	21.93	22.45	21.95
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BACKGROUND 2024 is the fifth and final 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).

2024 BUDGET The 2024 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 conducted a mid-point review of the levy in 2023 with recommendations on jail-based treatment services going forward. Included in this recommendation was a realignment of services provided to the Drug Treatment and Recovery Court to better align with current best practices in supporting expanded wrap around services and new funding for the Municipal Recovery Court. Reviews of both of these programs will be included in the TLRC review of the levy for the November 2024 ballot. In addition to property taxes, the 2024 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 was 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.

RESTRICTED FUND BUDGET SUMMARIES: 2024

Fund **931-003 Workers' Compensation Reserve**

Dept Non-Departmentals

Sources Annual department billings as a percentage of an employee's salaries.

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

ORC Section 4123.31 Workers' Compensation Fund

	2020	2021	2022	2023 Projected	2024 Budget
Revenues	5,784,807	1,271,705	1,425,309	1,533,848	606,621
<i>Dept Collections</i>	33,930	1,254,015	1,409,320	1,510,876	606,621
<i>Other Revenue</i>	5,750,877	17,690	15,989	22,972	-

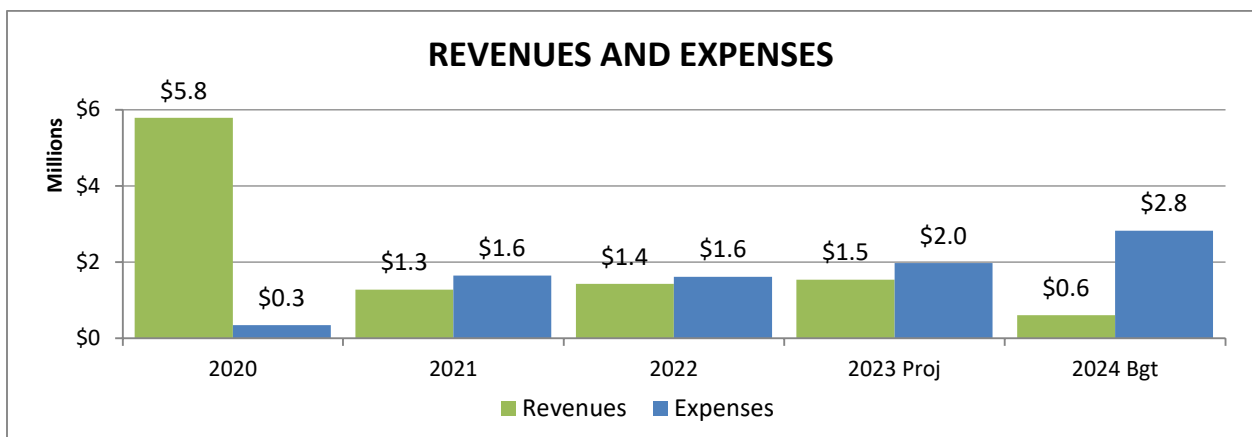
<i>Workers Comp Rate</i>	0.00%	0.49%	0.49%	0.49%	0.19%
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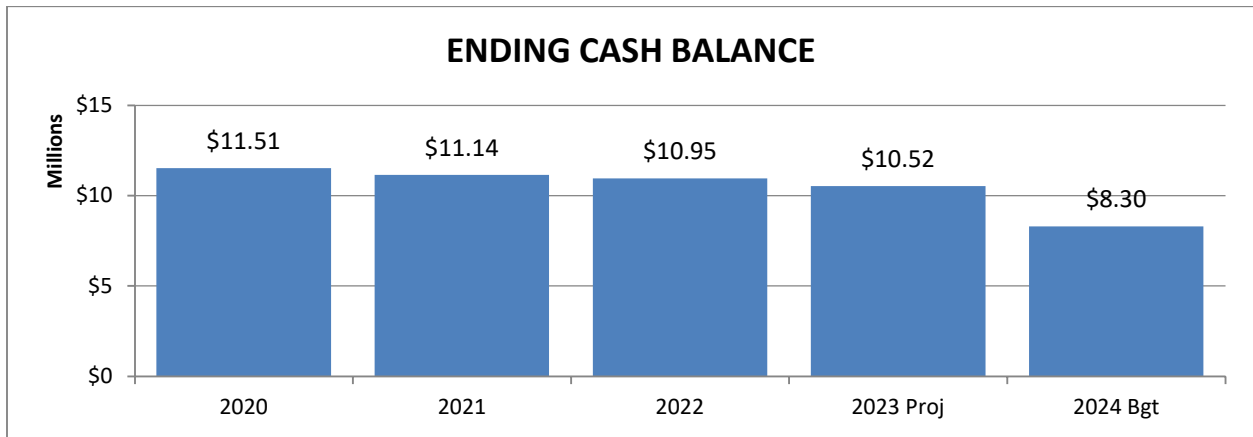
Expenses (by category)	2020	2021	2022	2023 Projected	2024 Budget
<i>Personnel</i>	171,703	176,709	181,368	202,426	198,367
<i>Non-Personnel</i>	169,497	1,464,238	1,432,258	1,767,010	2,625,750

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

Ending Cash Balance	11,510,757	11,141,516	10,953,199	10,538,502	8,300,116
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Employees	2.15	2.15	2.15	2.15	2.15
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2024 BUDGET The worker’s comp rate was reduced to 0.19% due to the fund continuing to have a strong reserve. Claims are usually budgeted higher than what is actually realized.

PRIOR YEARS The large revenue rebate in 2020 increased fund balance significantly. However, given the potential for substantial swings in annual workers compensation billings, the balance of this fund is expected to be greater than historical restricted fund balances. In 2020, a collection of 0.97% was to be collected from all departments but due to the COVID-19 crisis, there were no collections. This strategy was implemented to help mitigate risk to the general fund in the anticipation of lost sales tax revenue. Also in 2020, there were three premium rebates making up \$5.8 million of the revenue, and claims were substantially lower due to the impact of the global pandemic.

RESTRICTED FUND BUDGET SUMMARIES: 2024

Fund 931-005 County Communication Center

Dept Communications 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

	2020	2021	2022	2023 Projected	2024 Budget
Revenues	10,870,884	11,732,713	12,365,745	15,527,999	15,028,431
<i>GF Subsidy</i>	7,500,000	9,800,000	10,500,000	13,525,000	13,000,000
<i>Other Local Funding</i>	3,370,884	1,932,713	1,865,745	2,002,999	2,028,431

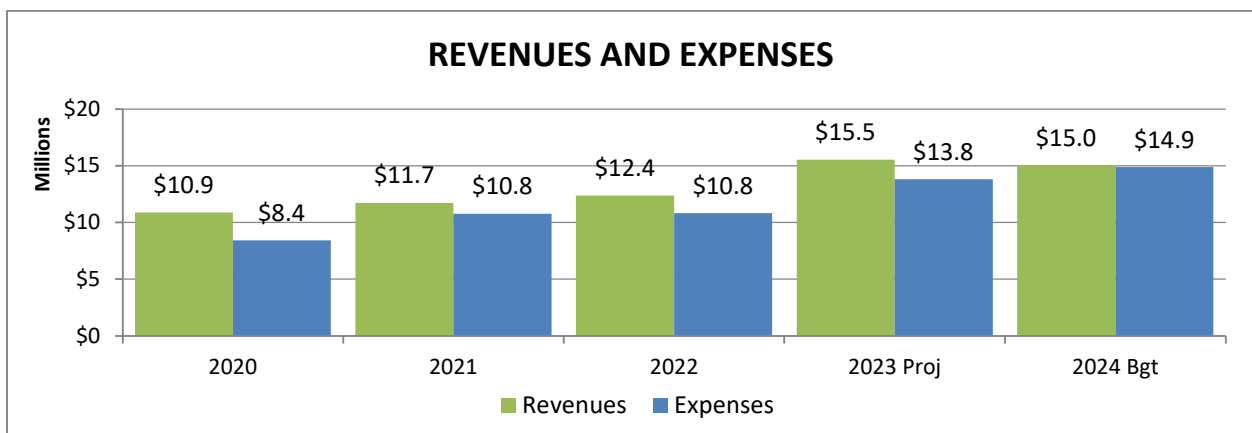
Detail Rate	16.00	10.00	5.00	5.00	5.00
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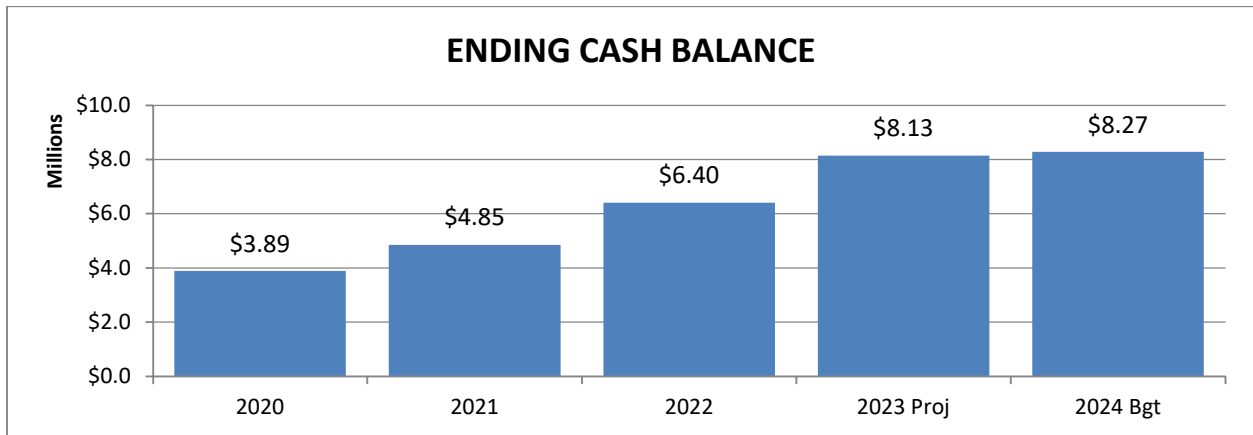
Expenses (by category)	8,423,012	10,774,747	10,812,540	13,798,096	14,887,476
<i>Personnel</i>	3,893,153	5,875,052	6,251,845	6,943,146	7,423,925
<i>Non-Personnel</i>	2,244,188	2,516,742	2,409,963	4,336,625	4,262,226
<i>Capital</i>	430,296	534,078	296,707	664,000	1,350,000
<i>Debt Service</i>	593,425	595,675	1,848,275	1,848,825	1,846,075
<i>Transfers</i>	1,261,950	1,253,200	5,750	5,500	5,250

Expenses (by area)	8,423,012	10,774,747	10,812,540	13,798,096	14,887,476
<i>Administration</i>	1,014,699	1,073,457	1,173,004	1,282,696	1,312,782
<i>Operations</i>	7,408,313	9,701,290	9,639,536	12,515,400	13,574,694

Ending Cash Balance	3,892,766	4,850,731	6,403,938	8,133,840	8,274,795
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Employees	82.67	82.67	89.27	90.60	92.60
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BACKGROUND The Board approved a 0.25 cent sales tax increase to establish a stable financial source for the 911 call center. This has lowered the detail rate from \$16 in 2020 to \$5 in 2022. The Hamilton County Communications Center still struggles to retain 9-1-1 call takers due to the stress of the position and competition from surrounding counties. This has increased overtime expenses.

2024 BUDGET In 2024, \$2 to \$4 million in reserve may go towards the renovation of the new EMA/Communications Center in Tri-County. Anticipated move to the new center is Q1 of 2025. The general fund subsidy request is down from \$13.5 million in 2023 to \$13 million in 2024. Two of the four requested positions were recommended for the 2024 budget. This includes Public Safety Communications Administrator and Outreach Coordinator. Non-personnel and capital expenses include outreach vehicles, 9-1-1 simulator, tower rent, radio service, and renovations to the current 9-1-1 center which will be used as a training center after the new 9-1-1 center opens.

PRIOR YEARS 2023 salaries have increased by 6.9% from 2022 as part of bargaining unit negotiations to hire and retain communications officers, as well as the County HR market study. Employee positions have increased by 1.33 for a Comm Center recruiter and some position allocations changed as Telecomm moved to Technical Services. Non-personnel expenses increased from 2022 due to maintenance contracts and furniture, among other factors.

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 2021-22 reserves increased due to CARES Act reimbursement for eligible expenses that include first responder personnel.

RESTRICTED FUND BUDGET SUMMARIES: 2024

Fund 931-010 Medical Self-Insurance

Dept 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

	2020	2021	2022	2023 Projected	2024 Budget
Revenues	65,160,085	64,703,810	62,880,206	63,378,245	59,352,930
<i>Dept Collections</i>	65,143,520	64,696,301	61,801,179	62,278,200	59,352,930
<i>Other Revenues</i>	16,565	7,509	1,079,027	1,100,045	-

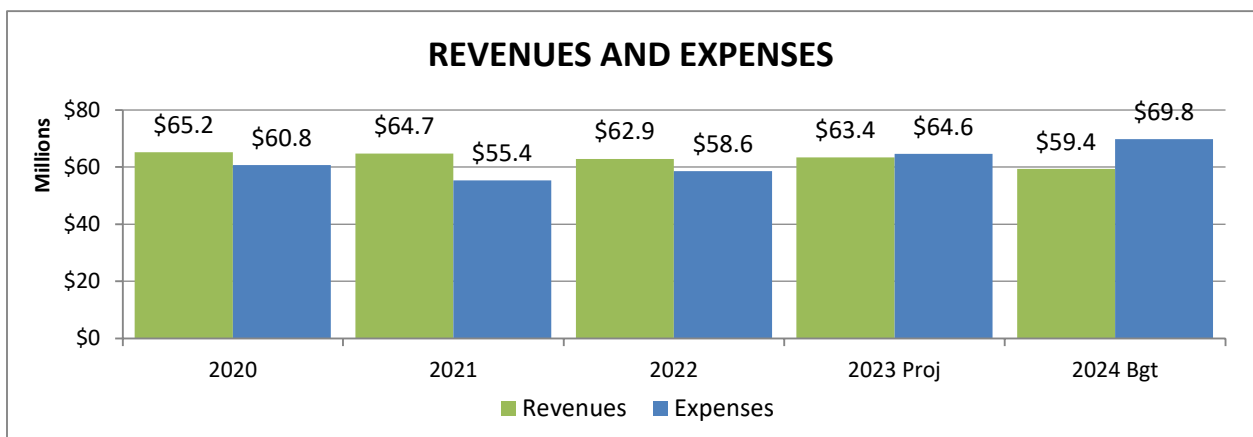
Universal Rate	13,800	13,304	12,450	12,177	13,002
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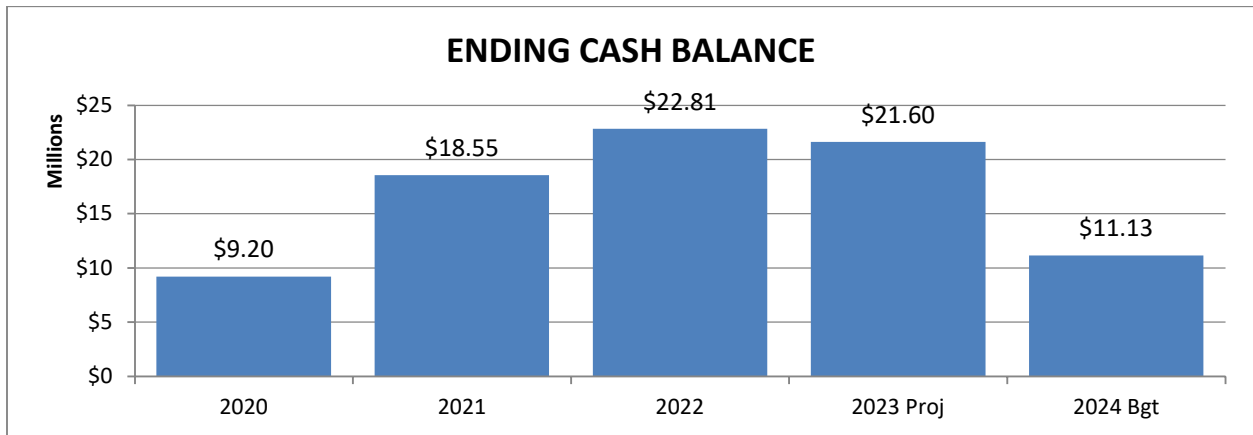
Expenses (by category)	60,751,785	55,355,676	58,621,302	64,579,217	69,830,567
<i>Personnel</i>	509,556	618,827	576,529	1,006,241	1,070,227
<i>Non-Personnel</i>	4,946,631	8,406,251	4,769,879	4,023,114	3,527,540
<i>Medical Claims</i>	55,295,598	46,330,598	53,274,894	59,549,862	65,232,800

Expenses (by area)	<i>There is only one budgetary division in this fund.</i>
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Ending Cash Balance	9,198,820	18,546,955	22,805,859	21,604,887	11,127,250
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Employees	3.10	3.10	3.10	2.65	3.15
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BACKGROUND Fund balance has between 2020 and 2022 due to fewer claims processed. This may be attributed to employee decisions to delay health care needs during the pandemic. The universal rate (the annual rate the county contributed to this fund for each employee) was scaled back from 2021 through 2023 due to strong reserves.

2024 BUDGET The 2024 budget draws down reserves to a more moderate level. Claims are projected to increase for 2024. The universal rate for 2024 is an increase from 2023 to \$13,202 and yields estimated department collection of \$59.4M. Employee counts increase 0.5 due to some reallocation from other funds. Assuming costs are incurred below budgeted levels and interest earnings and rebates in this fund continue to perform as they have in recent years, the draw on the reserve balance is likely to be less than that projected above.

PRIOR YEARS Claims have picked up in 2023 and are currently projected near budget. Other revenues in 2023 and 2022 are contributed to pharmacy rebates although these rebates amounts are hard to predict. In 2022, budgeted universal rate declined as fund balances rose. In 2021, the same scenario resulted in reserve growth of \$9.3M as actual claims were down as compared to budget. For 2020, claims closed down better than expected as well growing fund balance by \$4.4M.

RESTRICTED FUND BUDGET SUMMARIES: 2024

Fund 946-003 Football Stadium Operations

Dept Stadiums

Sources Sales tax, event revenue and wireless carrier rental fees

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.

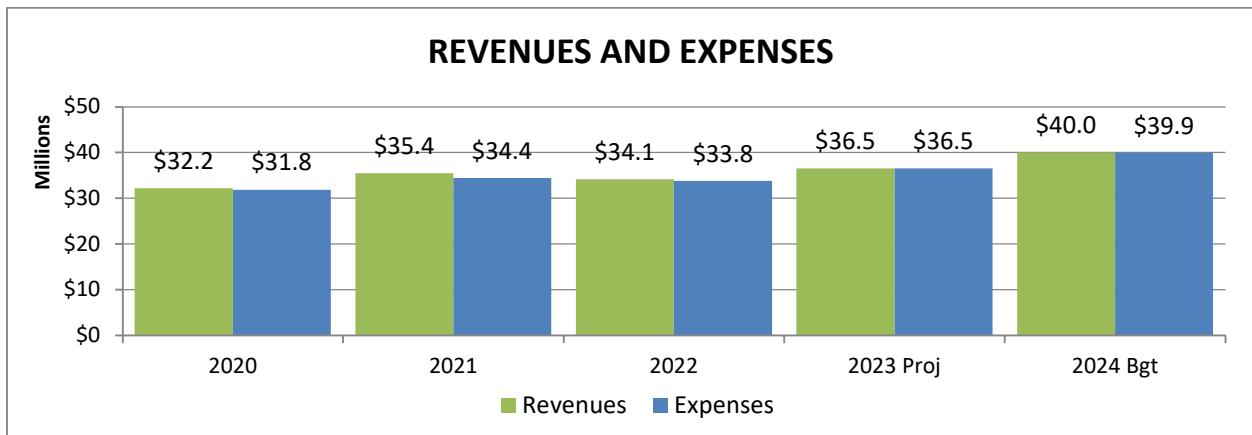
	2020	2021	2022	2023 Projected	2024 Budget
Revenues	32,195,489	35,424,622	34,116,164	36,533,236	39,974,871
<i>Sales Tax</i>	31,588,103	34,881,790	33,059,836	35,718,198	39,288,971
<i>Football Revenue</i>	607,386	542,832	1,056,328	815,038	685,900

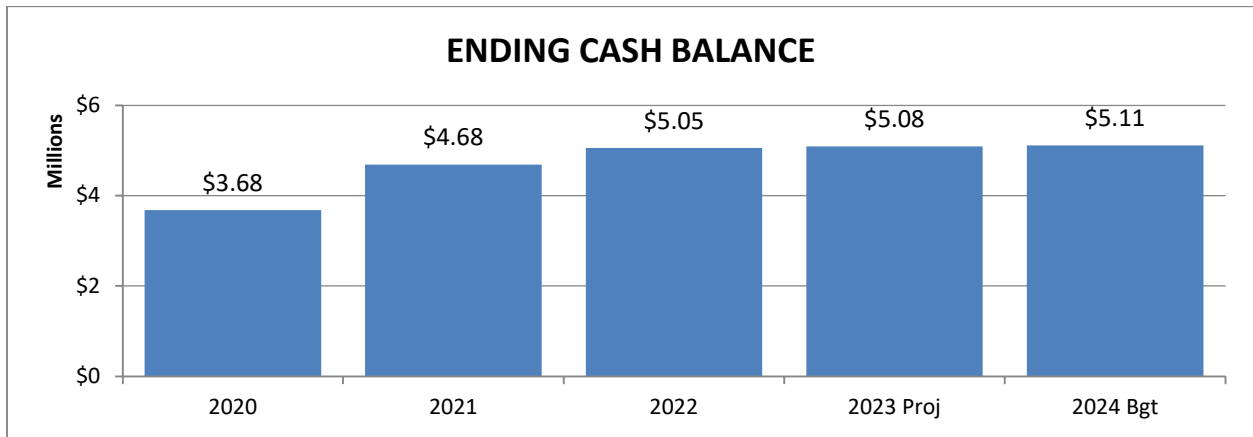
Expenses (by category)	31,847,780	34,420,286	33,750,061	36,497,225	39,947,641
<i>Personnel</i>	2,050,735	2,142,416	2,323,613	2,396,936	2,525,210
<i>Non-Personnel</i>	5,202,152	7,272,203	7,552,504	9,652,898	11,342,931
<i>Capital</i>	160,458	341,733	242,113	370,000	420,000
<i>Debt Service</i>	24,434,435	24,663,934	23,631,831	24,077,391	25,659,500

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

Ending Cash Balance	3,678,114	4,682,450	5,048,554	5,084,565	5,111,796
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Employees	28.53	28.43	28.43	29.18	29.13
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2024 BUDGET Repair, maintenance, and contract services are increasing as the stadium ages. This pertains to all the annual contracts that PBSL uses to address all the repairs that the stadium requires on an annual basis. Contract services increase \$650K in 2024 and repair and maintenance costs increase \$380K.

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.

RESTRICTED FUND BUDGET SUMMARIES: 2024

Fund 946-005 Ballpark Operations

Dept 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.

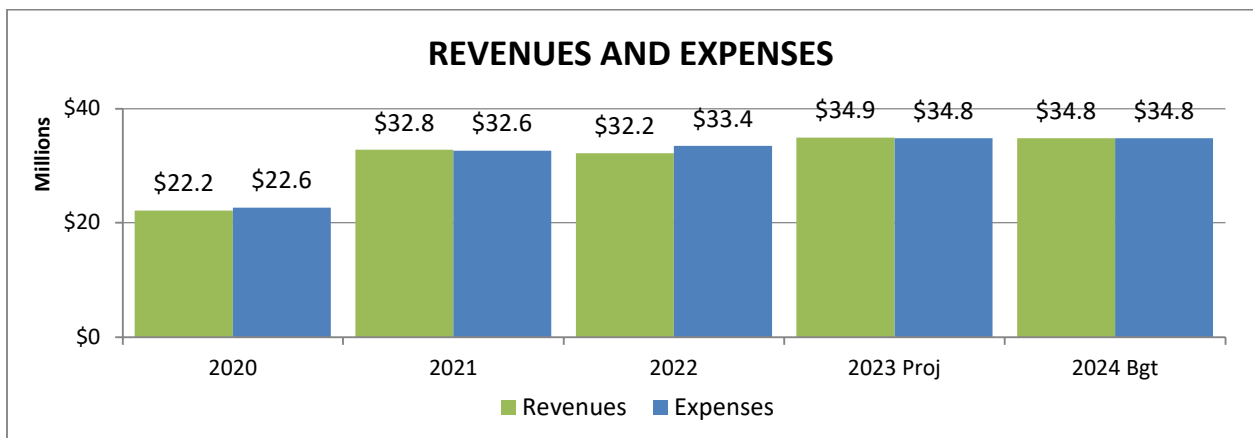
	2020	2021	2022	2023 Projected	2024 Budget
Revenues	22,162,614	32,770,350	32,183,498	35,693,567	34,783,632
<i>Sales Tax</i>	21,895,474	31,811,635	31,312,014	34,896,113	34,057,631
<i>Ballpark Revenue</i>	267,140	958,715	871,484	797,454	726,001

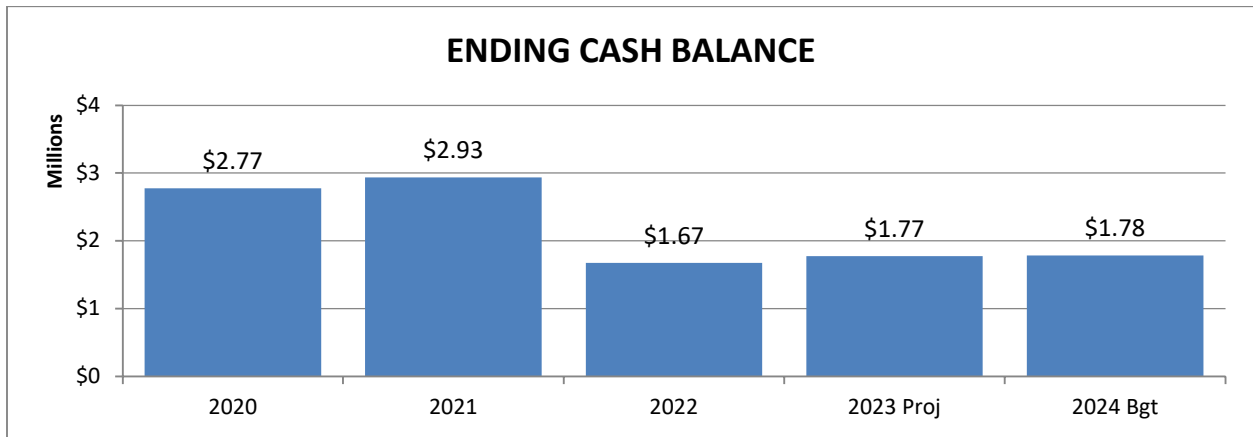
Expenses (by category)	22,620,633	32,609,664	33,442,567	34,799,089	34,772,573
<i>Personnel</i>	145,326	156,739	171,892	179,187	191,989
<i>Non-Personnel</i>	1,998,518	11,021,854	11,075,824	11,409,243	11,866,084
<i>Debt Service</i>	20,476,789	21,431,071	22,194,851	23,210,659	22,714,500

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

Ending Cash Balance	2,772,749	2,933,435	1,674,367	1,771,390	1,782,449
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Employees	1.80	1.80	1.80	1.80	1.75
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2024 BUDGET The 2024 budget for is mostly status quo. Increases to non-personnel expenses are related to insurance costs and property taxes.

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. Debt Service was the biggest drive in 2022 bringing down fund balance to \$1.7M. Major budget drivers in 2023 are insurance 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.

RESTRICTED FUND BUDGET SUMMARIES: 2024

Fund 946-006 Banks Operations

Dept 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 and the Black Music Walk of Fame operations.

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.

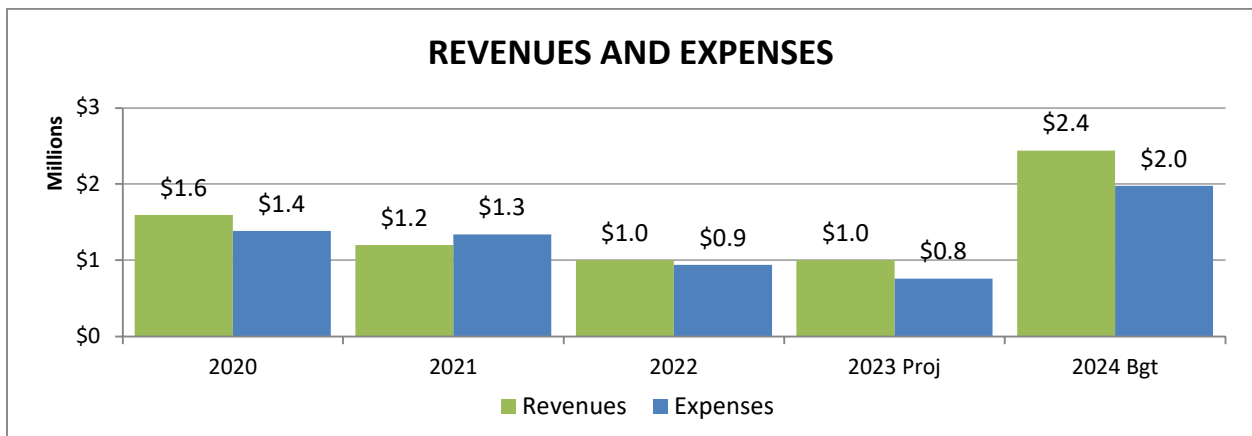
	2020	2021	2022	2023 Projected	2024 Budget
Revenues	1,594,836	1,197,997	1,000,000	1,000,000	2,439,969
<i>Parking Revenue</i>	1,000,000	800,000	875,000	1,000,000	2,039,969
<i>Lodging Tax</i>	-	-	-	-	400,000
<i>Other Revenue</i>	594,836	397,997	125,000	-	-

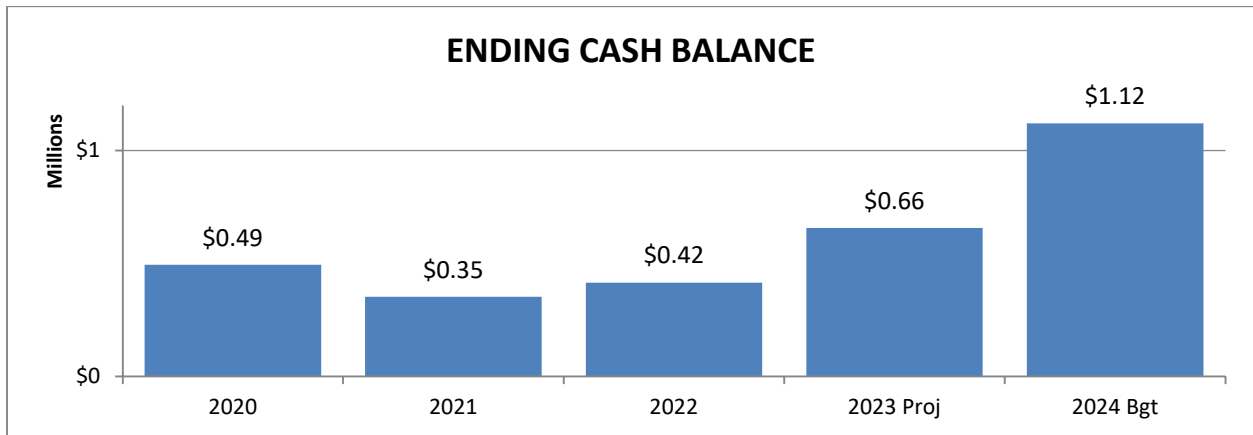
Expenses (by category)	1,383,343	1,339,098	937,045	759,248	1,976,895
<i>Personnel</i>	531,576	557,146	179,956	186,807	636,926
<i>Non-Personnel</i>	851,767	781,952	757,089	572,441	1,339,969

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

Ending Cash Balance	493,183	352,082	415,036	655,789	1,118,863
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Employees	3.64	3.64	3.64	3.64	3.64
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BACKGROUND 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. All county revenue is from parking through 2023, 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.

2024 BUDGET New for 2024, Banks Operations will fund operating costs for the Black Music Walk of Fame (BMWoF) which includes internet, maintenance and security. Revenues to the fund include a transfer of lodging taxes in addition to parking reserves. It's unknown at this time if Banks Operations will need the full transfers. In the event it does not, the ending cash balance will not be as high as \$1.1M. Outside consulting is lower as Banks capital development has slowed. The fund will continue to front personnel costs for the Banks 3C and VMS (Variable Message Sign) projects which will be reimbursed as a reduction in expenses to Banks Operations. There are no changes in employee counts.

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 2021 and 2022 expenses showed 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 were fully reimbursed by Proctor and Gamble.

RESTRICTED FUND BUDGET SUMMARIES: 2024

Fund 946-010 Football Stadium Capital Repair

Dept 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.

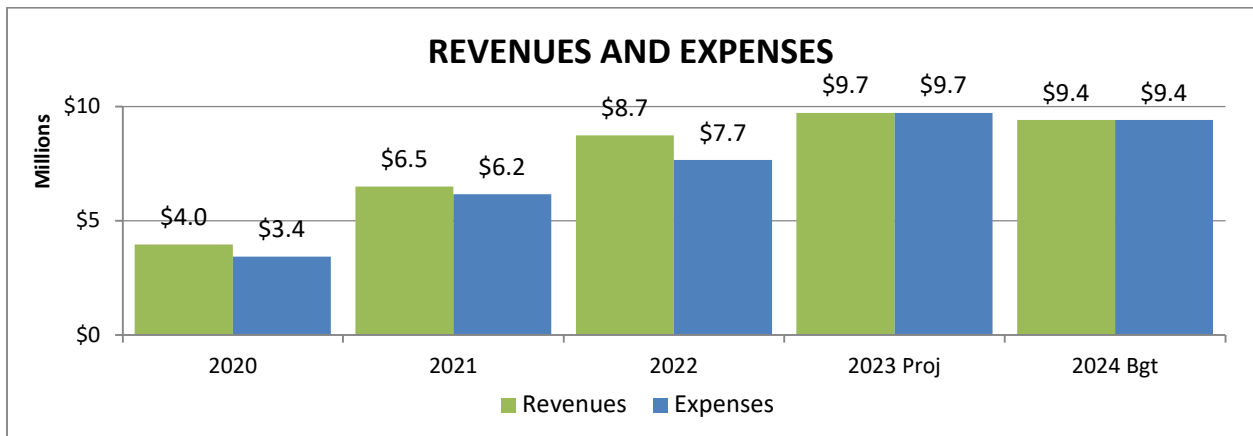
	2020	2021	2022	2023 Projected	2024 Budget
Revenues	3,962,786	6,500,230	8,733,121	9,720,000	9,400,000
<i>Sales & Use Taxes</i>	3,960,137	6,500,000	8,726,066	9,702,194	9,400,000
<i>Other Revenue</i>	2,649	230	7,055	17,806	-

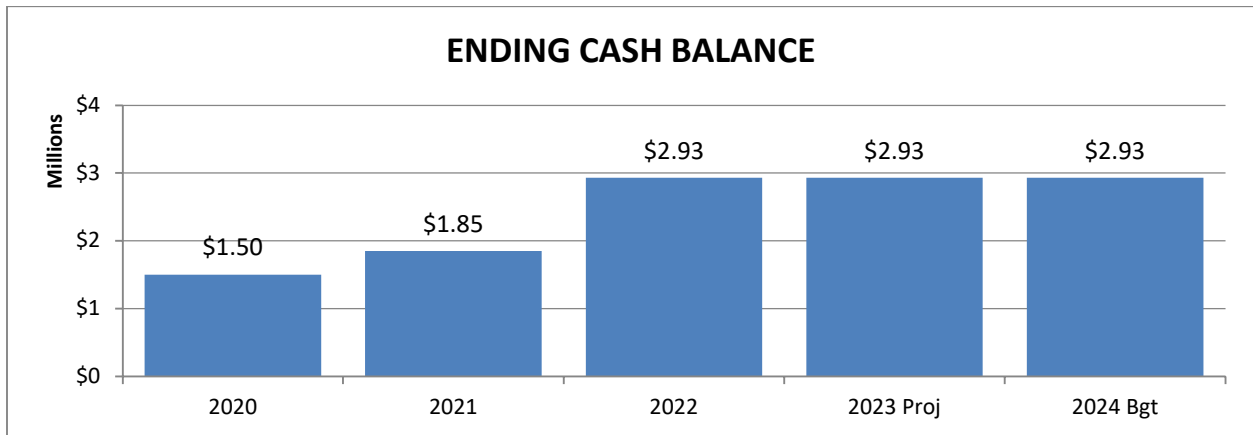
Expenses (by category)	3,427,997	6,153,717	7,653,882	9,720,000	9,400,000
<i>Capital</i>	3,427,997	6,153,717	7,653,882	9,720,000	9,400,000

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

Ending Cash Balance	1,501,378	1,847,892	2,927,132	2,927,132	2,927,132
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Employees	-	-	-	-	-
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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.

2024 BUDGET Items scheduled for 2024 include plaza widening for better ingress/egress, electrical improvements, upgrades to the Building Automation Systems, upgrades to the Club Audio Visual (AV) and Internet Protocol Televisions (IPTV), as well as annual concrete and waterproofing repairs.

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.

2023 budget included capital repairs and a Wi-Fi 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 Wi-Fi 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.

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.

RESTRICTED FUND BUDGET SUMMARIES: 2024

Fund 946-012 Sales Tax Reserve

Dept Stadiums

Sources Sales tax. Other revenues reflect the return cash used to advance-fund riverfront projects.

Uses To hold initial sales tax distributions prior to use in operating funds, and to provide the annual property tax rebate

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.

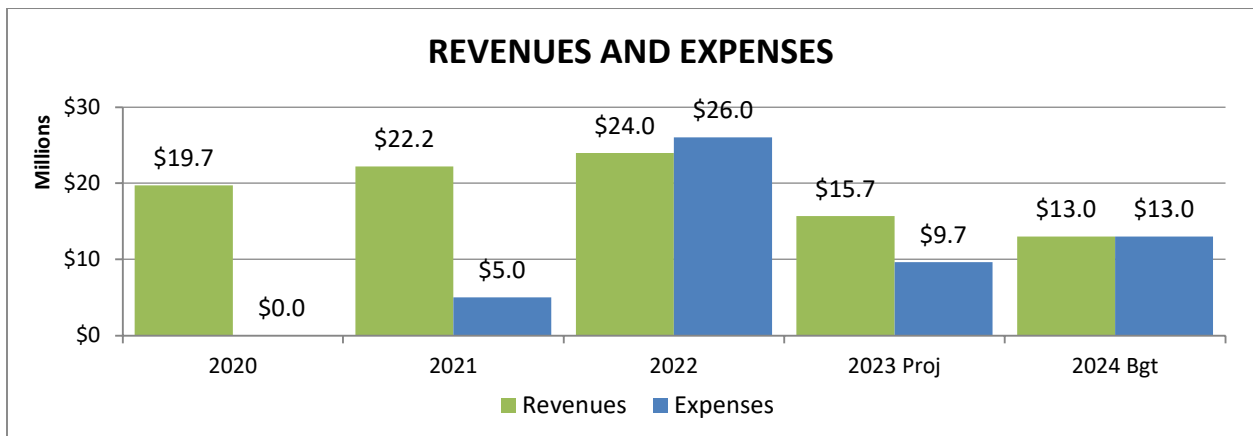
	2020	2021	2022	2023 Projected	2024 Budget
Revenues	19,710,935	22,186,869	23,955,741	15,700,000	13,000,000
<i>Sales & Use Taxes</i>	3,577,280	14,966,398	18,955,741	15,700,000	13,000,000
<i>Other Revenue</i>	16,133,655	7,220,471	5,000,000	-	-

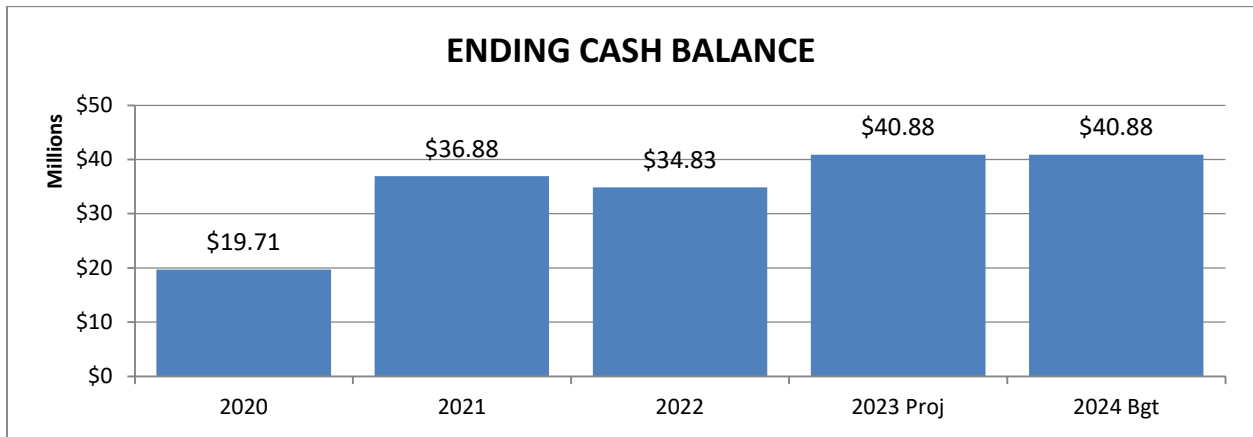
Expenses (by category)	-	5,016,276	26,006,079	9,653,495	13,000,000
<i>Non-Personnel</i>	-	5,016,276	26,006,079	9,653,495	13,000,000

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

Ending Cash Balance	19,710,934	36,881,528	34,831,189	40,877,695	40,877,695
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Employees	-	-	-	-	-
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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.

2024 BUDGET The 2024 budget reflects the Administrator's recommended \$12.8 million property tax rebate and \$100K in potential consulting services.

PRIOR YEARS 2023 expenses reflect a \$9.6 million property tax rebate.

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.

RESTRICTED FUND BUDGET SUMMARIES: 2024

Fund 946-013 Parking Operations

Dept 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.

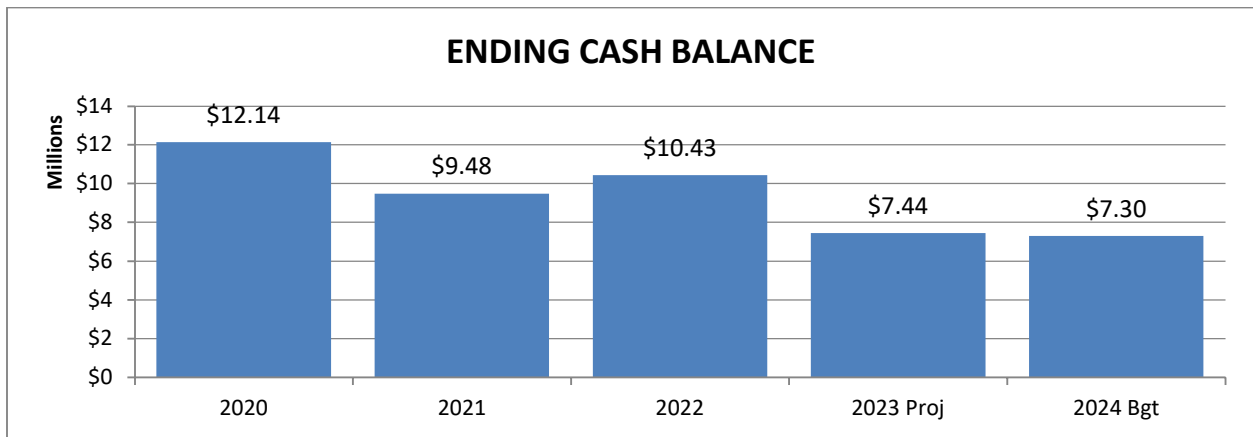
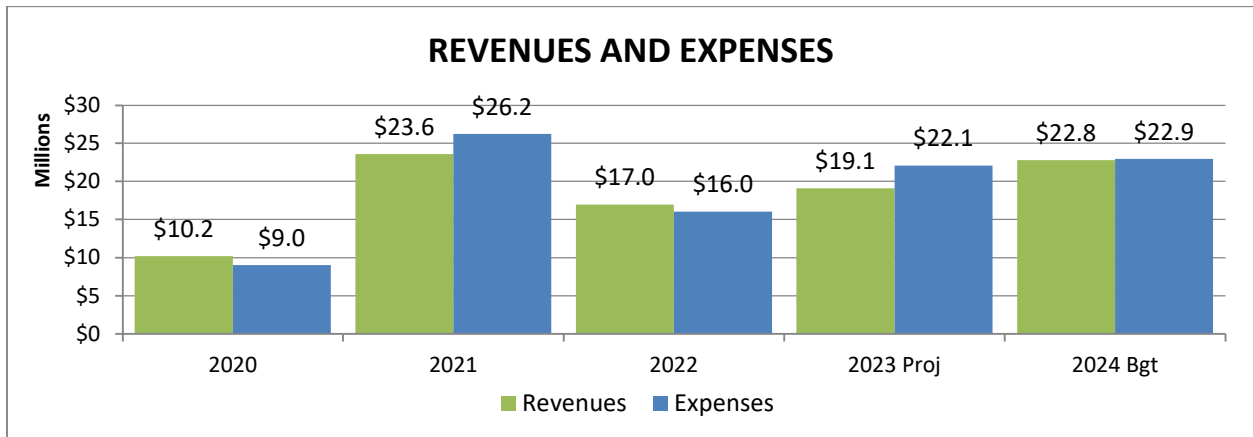
	2020	2021	2022	2023 Projected	2024 Budget
Revenues	10,199,699	23,582,324	16,966,496	19,081,368	22,796,131
<i>Parking Revenue</i>	7,316,631	10,375,916	12,882,580	14,099,474	17,525,032
<i>Sales Tax</i>	580,460	2,031,975	2,029,440	3,594,558	3,765,519
<i>Other Revenue</i>	2,302,608	11,174,433	2,054,476	1,387,336	1,505,580

Expenses (by category)	9,013,641	26,242,343	16,015,488	22,071,391	22,940,421
<i>Personnel</i>	209,923	236,262	260,579	273,348	319,383
<i>Non-Personnel</i>	6,014,071	5,155,398	9,764,752	12,208,015	14,126,038
<i>Capital Outlay</i>	56,142	162,537	14,890	165,000	165,000
<i>Debt Service</i>	1,238,155	4,588,996	4,098,127	4,270,000	5,130,000
<i>Operating Transfers</i>	1,495,350	16,099,150	1,877,140	5,155,028	3,200,000

Expenses (by area)	9,013,642	26,242,343	16,015,489	22,071,392	22,940,421
<i>Riverfront Garages</i>	8,020,039	10,520,194	13,606,776	18,931,026	18,247,650
<i>West End Garage</i>	-	4,960,639	1,351,688	1,632,183	1,709,726
<i>Parkhaus</i>	993,603	1,144,201	1,057,025	1,375,933	1,411,771
<i>Findlay Garage</i>	-	-	-	132,250	1,571,274
<i>Debt Issuance</i>	-	9,617,309	-	-	-

Ending Cash Balance	12,143,718	9,483,699	10,434,707	7,444,684	7,300,394
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Employees	2.55	2.65	2.65	2.65	2.75
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2024 BUDGET The 2024 budget introduces the opening of the Findlay Market Garage. Other items include the maintenance for carbon monoxide detection system at the Central Riverfront Garage, elevator maintenance at Parkhaus, and annual concrete and waterproofing repairs. Expense estimates are very cautious from both 2023 and 2024, so fund reserve performance is likely to improve. The 2024 budget also includes a rough estimate of debt service for the Findlay Market Garage which will likely be issued in 2024 with first principal and interest payments due in 2025

PRIOR YEARS Parking facilities have grown substantially since 2007 due largely to expansion of The Banks, the West End garage operations as well as the opening of the Findlay Market garage.

The 2023 budget included \$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.

Revenue continues to grow as development expands and more patrons visit 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.

The global pandemic negatively impacted the fund in 2020 which caused a sharp decline in riverfront activity as well as revenues. In 2021 the revenues began to rebound as activity on the riverfront began to resume, as well as the opening of the West End Garage.

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 were 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 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.

RESTRICTED FUND BUDGET SUMMARIES: 2024

Fund 946-014 Ballpark Capital Reserve

Dept 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.

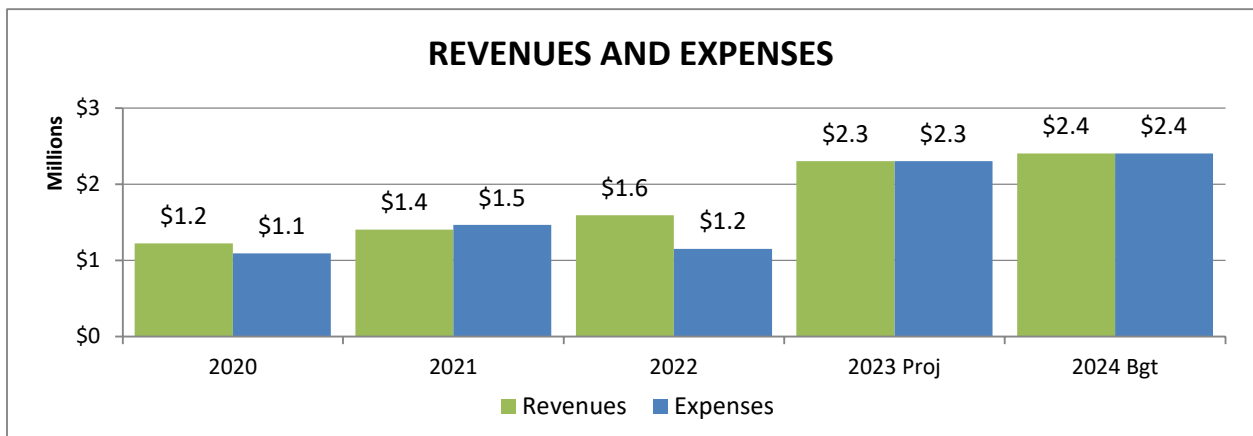
	2020	2021	2022	2023 Projected	2024 Budget
Revenues	1,222,877	1,400,043	1,588,777	2,300,000	2,400,000
<i>Sales & Use Taxes</i>	1,221,777	1,400,000	1,580,540	2,286,995	2,400,000
<i>Other Revenue</i>	1,100	43	8,237	13,005	-

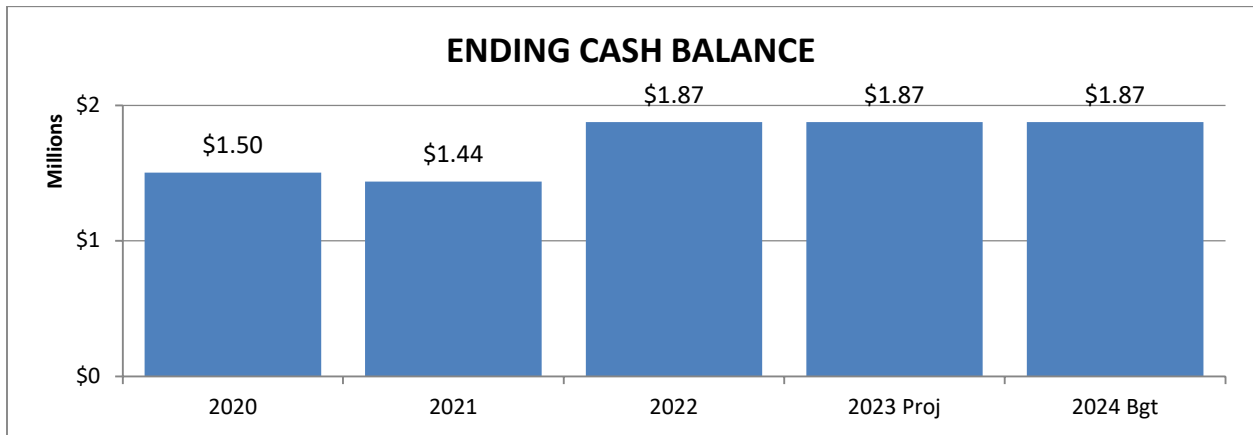
Expenses (by category)	1,091,530	1,464,508	1,151,199	2,300,000	2,400,000
<i>Capital</i>	1,091,530	1,464,508	1,151,199	2,300,000	2,400,000

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

Ending Cash Balance	1,501,378	1,436,913	1,874,492	1,874,492	1,874,492
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Employees	-	-	-	-	-
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BACKGROUND 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.

2024 BUDGET Items scheduled for 2024 include the structural steel painting (final year), year three of four for speaker replacements, elevator and escalator maintenance, and annual concrete and waterproofing repairs.

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 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 needed 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.

2023 Budget included repairs of concrete and waterproofing (\$250K), replacing the outdated/end of life kitchen and mechanical equipment (\$150K), suite refrigerator replacements (\$94K), phase two of four speaker replacements (\$500K), and repainting of structural steel (\$1M).

RESTRICTED FUND BUDGET SUMMARIES: 2024

Fund 946-016 Parking Capital Reserve

Dept Parking

Sources Parking revenue

Uses Capital repairs and maintenance for county parking assets

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.

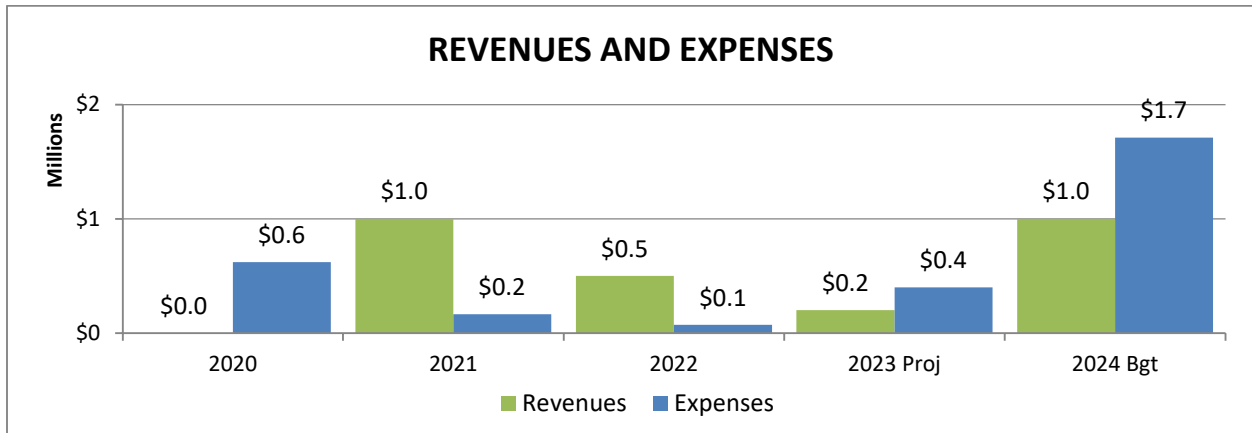
	2020	2021	2022	2023 Projected	2024 Budget
Revenues	-	1,000,000	500,000	200,000	1,000,000
<i>Parking Op Transfer</i>	-	1,000,000	500,000	200,000	1,000,000

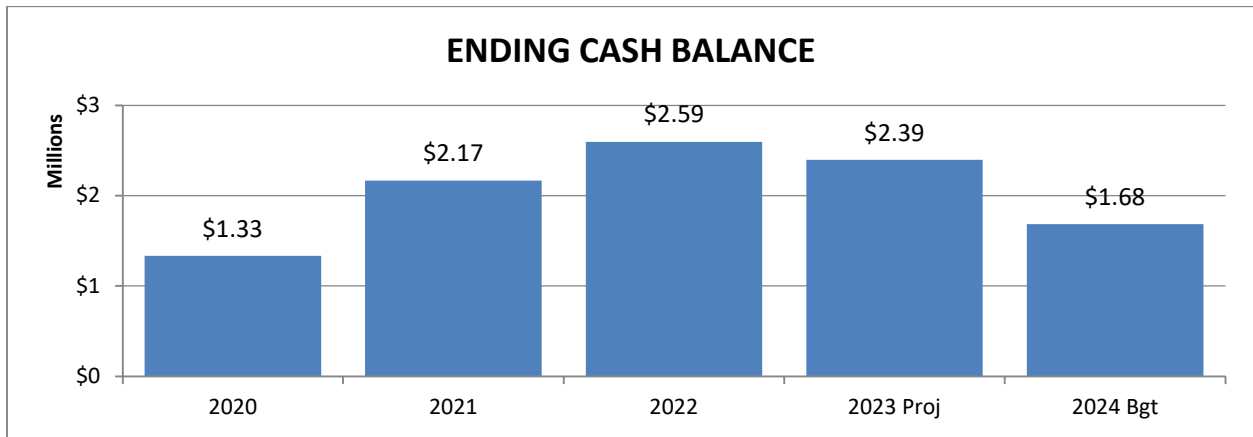
Expenses (by category)	620,975	165,680	71,743	400,000	1,710,000
<i>Capital</i>	620,975	165,680	71,743	400,000	1,710,000

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

Ending Cash Balance	1,331,864	2,166,184	2,594,440	2,394,440	1,684,440
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Employees	-	-	-	-	-
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2024 BUDGET 2024 parking repair expenses will continue work on 2023 identified projects. Additional projects details are to be determined.

PRIOR YEARS The 2023 budget included \$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.

Financial market changes in 2008 necessitated a new letter of credit for the 2001 parking revenue bonds, requiring the establishment of this capital repair fund for Riverfront garage and surface lots. There was an annual deposit made from parking revenue based on the results of the rate covenant test through 2017. With the retirement of the parking bonds, the fund is no longer necessary, but has been maintained to plan for long-term repair and maintenance needs of the County's parking garages. The 2023 budget included \$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.