



**Hamilton
County** OHIO

**2025
ADMINISTRATOR'S
RECOMMENDED
BUDGET**



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Board of Commissioners

Alicia Reece, President
Denise Driehaus
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Administrator

Jeffrey W. Aluotto
Phone: 513-946-4436

Board of County Commissioners:

It is my pleasure to provide you with a recommended budget for the 2025 fiscal year. As presented, the General Fund Budget is balanced at \$389.3 million which represents a 1.7% reduction from the fiscal year 2024 approved budget.

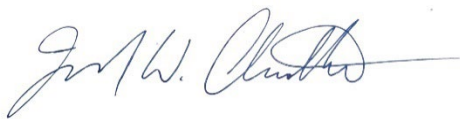
The budget message that follows defines a County in the midst of transition on many levels. The Board's effort and policy guidance over the past three years have resulted in some of the most remarkable progress in our County's history. County revenues, supplemented with the quarter-cent sales tax enacted in 2019, along with federal pandemic aid, enabled the County to actively address many of its most pressing and systemic policy challenges and to boldly move the County forward in ways that, just five years ago, would have seemed impractical if not impossible.

The County is a stronger organization and a better community partner due to its work over this time; and, importantly, the County is playing a more direct, strategic role in tackling many of the community's largest issues – from homelessness to infrastructure development. Over the past several years, the County has invested meaningfully in the personnel, infrastructure and technology needs of the organization. This has strengthened the ability of departments and agencies to carry out the mandated work of the County be it in judicial services, public safety, elections, social services or development. In addition to this organizational progress, federal pandemic aid, in the form of ARPA and CARES grants, allowed new affordable housing to be developed, residents to avoid foreclosure and eviction and keep food on the table, businesses to remain open, and the health infrastructure of the County to be strengthened.

While this progress will be felt throughout the community for years, evaporation of the previously mentioned pandemic aid, combined with slower revenue growth, will require strategic choices to ensure the County maintains its place as a community partner while continuing to address the mandated services required of County government. While this will present a challenge for the County and its partners, I have no doubt that we can use this moment as an opportunity to develop a long-term path for the County that links the goals of fiscal sustainability with organizational and community progress.

I look forward to working with you over the coming weeks to refine and initiate a 2025 budget that benefits all residents of Hamilton County.

Sincerely,



Jeffrey W. Aluotto

County Administrator



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Recent Results and Overview of the 2025 Budget Recommendation

Background and Recent Results

At its heart, a budget is a plan for how a local government will deliver value to its residents. Over the past several years, through the budgets and policy direction established by the Board, the County has accomplished some of the most incredible work in its recent history. This progress has benefitted the County organization while delivering tremendous value to the community at large.

On an annual basis, the Board's policy direction is translated into a workplan which drives progress across a balanced set of measures focused on everything from public safety to capital investment to community development. The pages that follow provide an introduction to the 2025 Recommended Budget and tell the story of the County's continued efforts to build a well-functioning and efficient organization while making the County a safer and more vibrant community in which to live.

Prior to delving into the financial specifics of the 2025 Recommended Budget, the reader is encouraged to familiarize themselves with the work of the County and some of its recent progress as detailed below. The examples that follow demonstrate incredible results through some of the most trying times in recent memory.

Community Partnership Investments

The Board of County Commissions has prioritized strengthening partnerships with local jurisdictions on their growth and infrastructure needs.

- The County allocated \$8.75 million over the past three years to 23 local communities to support infrastructure and economic development projects.



Pictured: Delhi Towne Square received a \$600,000 Community Revitalization Grant from the County

“The Community Revitalization Grant helped Delhi Township give birth to a vision, a plan that had been nurtured for about 10 years – since the Plan the Pike study. We are excited for Delhi residents and businesses to have this development in the center of the Township – a place to gather, live and be served.” - Chair, Board of Trustees, Rose Stertz.

- The 9-1-1 detail rate was lowered to \$5/call – allowing local governments to invest approximately \$3 million annually towards public safety staffing and programming.
-

“I am writing to express my gratitude for your hard work and the tremendous support that the County Commissioners have provided the taxpayers of Hamilton County. The continuing reasonable dispatch fees have allowed this department to purchase safety equipment such as much needed radio equipment.

On behalf of the citizens, Thank you!”

-Gerald E. Hayhow, Chief of Police / Village Administrator, Village of Terrace Park

- Over 750 units of affordable housing were produced, in 2024, throughout the County through a funding partnership with the Cincinnati Development Fund.
- Over \$2 million was invested to prepare over 70 acres in the County for job-producing investment.
- Critical stormwater and sewer infrastructure was upgraded in 12 communities with ARPA funding to spur economic development and eliminate chronic overland flooding issues.

Public Safety

There is no greater essential service than public safety. Over 70% of the County’s budget is devoted to public safety. County departments and agencies continually find ways to provide these critical services in innovative and cost-effective ways.

- The County is in active negotiations on police services for a Western District including Addyston, Cleves, North Bend and Miami Township and a Northwestern District including Crosby, Harrison and Whitewater Townships. The district-based approach will provide state of the art policing services in a more cost-effective manner. The Sheriff is consolidating 12 separate technology contracts covering body cameras, tasers, fleet cameras, drones (pictured below) into a single contract in 2025. This will cut total costs by 28% while enhancing services.



- The County continues to expand access to treatment and wrap around services for individuals within the Justice System. This includes the opening of the women’s CARE Pod, in the Justice Center, in April 2024 and the scheduled opening of the men’s CARE Pod in January 2025.
- Juvenile Court is planning to reactivate the Hillcrest Training School to provide alternatives for at-risk and justice-involved youth. The County and Juvenile Court are working cooperatively on the

program in a manner which will provide needed benefit to youth in Hamilton County while remaining financially sustainable.

Protecting the County's Most Vulnerable

The County is responsible for assisting those in our community who need help living full, safe and productive lives.

- The County expanded the efforts of Job and Family Services to focus heavily on youth employment in Hamilton County. \$5 million was invested to employ 2,225 youth earning wages of \$2.7 million.
- The County invested \$2.4 million in services to prevent abuse, neglect and dependency of children. These services targeted youth ages 0-3, provision of Kinship Supports, and support for Transition Age Youth.
- The County initiated a \$1,000 monthly stipend for eligible youth aging out of foster care to support costs associated with transition to adulthood.
- 20,889 adults and 3,480 children were provided with transportation to and from non-emergency medical appointments through our Medicaid Non-Emergency Transportation Program.
- 14,278 children were served through our publicly funded childcare (PFF) program.
- A monthly average of \$19.5 million in Supplemental Nutrition Assistance Program (SNAP) benefits were issued to 52,843 adults and 43,797 children.
- The County continued to address the problem of addiction in Hamilton County by awarding \$819,250 in OneOhio local funding grants to improve access to treatment, housing supports and prevention efforts.
- Over 22,000 residents were able to stay in their homes through the County's rental and mortgage assistance programs.

Through funding partnerships with Strategies to End Homelessness, the County helped 600 adults and over 900 children avoid homelessness through shelter diversion programming.

- Spearheaded by Probate Court, the County is coordinating efforts across multiple social service providers to address the problem of guardianship for individuals considered "at risk" with some type of special need and/or no supportive family members to help.
- Through the 513Relief Bus, the County focused on geographically expanding its service footprint through over 270 engagements and events, providing residents with over 30,000 health-related and social services over the past several years.



- Over 1,100 seniors were provided with assistance paying for utility bills and much needed home repairs.
- The Board engaged the Veterans Service Commission (VSC) in a dialogue that transformed the relationship between the VSC and the broader County organization and resulted in the first ever Veterans Appreciation Day. The event provided services to over 3,000 veterans and their families.

Addressing Community Infrastructure Challenges

The County made progress over the past year on some of the community's most pressing capital development needs which include:

- Partnering with the City of Cincinnati to invest in the transformation and renovation of the Duke Energy Convention Center while concurrently negotiating a development agreement for the attraction of a new headquarter hotel.
- Utilizing County revenues as matching funds, and partnering with SORTA, the County made significant investments in its transportation infrastructure. This includes funding for local projects and large multi-jurisdictional projects such as the Western Hills Viaduct.
- Celebrating the one-year anniversary of the Black Music Walk of Fame with the fourth installment of honorees at The Banks.
- Completing a comprehensive renovation plan for Paycor Stadium which will serve as the foundation for pending lease discussions with the Cincinnati Bengals. \$39 million was approved for upgrades and renovations to Paycor Stadium which occurred during the 2024 off-season.

Capital Investment and Environment

In 2024, the County addressed long-standing capital development needs including:

- The County invested \$71 million to address deferred capital maintenance in various County facilities over the past few years. This included investing over \$24 million in the Hamilton County Justice Center to improve the public safety environment for staff and inmates. Pictured below is new electronic cell locks installed last year.



- Departments employed technology to improve service and enhance operational efficiency, notably in the offices of the Sheriff, Prosecutor, Purchasing, Recorder, Courts and Planning + Development.

- The County finalized a funding strategy and awarded the first construction contract for creation of the Hamilton County Regional Safety Complex which will relocate the Cincinnati Police Department gun range from its current home in Evendale – just outside of Lincoln Heights - to the Sheriff’s range in Colerain Township.
- Construction began on a consolidated 9-1-1 / EMA Facility in the City of Springdale to co-locate the County’s emergency communication efforts (pictured below).



- The County acquired office space in Bond Hill to allow for the consolidation of multiple departments and facilities, reductions in deferred maintenance liabilities, centralization of County services, and an improved customer and employee work environment.
- In 2024, the County entered into a contract for purchase of land for the construction of a new animal shelter. In the meantime, renovations will be occurring at the current and ancillary shelters to ensure an appropriate and humane environment for animals in the County’s care.
- As detailed in Attachment C, the County continued to be a local leader in energy conservation, efficiency and in promoting environmental stewardship to the residents of Hamilton County.

Fiscal Solvency and Staffing Stability

Following years of under-investment, the County stabilized its finances and avoided a looming fiscal emergency prior to and during the pandemic.

- Following thorough wage studies, the County addressed problems of employee retention and attraction through implementation of competitive wage and benefit practices across Board and elected offices.
- From 2020 through the close of 2023, the County more than doubled its annual average for minority business spend in its procurement operations.

- The County right sized the funding and staffing levels of core departments including critical public safety, criminal justice and social service agencies which had lost staff due to retirements and lack of competitive wages.
-

The average turnover rate for departments under the Board is 11.5% which is approximately 50% below the national average of 22% reported by the US Department of Labor for public sector employers.

- The County negotiated equitable agreements with 12 collective bargaining units to support critical ongoing work associated with child and adult protective services, public safety, and infrastructure management.

2025 Budget Overview

Navigating a course to stability

It is impossible to examine the work of the County over the past several years and fail to recognize the policies, programs and pure effort that have had nothing short of a seismic impact on the community. As these successes should be recognized and celebrated, it should be equally clear that as it moves forward the County will need to adjust to a new operating and fiscal environment. Slower revenue growth, inflation, and increasing community needs, should these trends continue, will make it increasingly difficult to balance future budgets. The bulk of federal assistance programs provided during the pandemic (ARPA, CARES, etc.) have expired or will be expiring soon. This will strain the ability of the County to add and retain community and social programming which has become expected over the past several years.

As we move forward, it will be critical that the County make annual policy choices to ensure sustained revenues remain in line with ongoing expenditures while ensuring core, mandated services are adequately funded. As a consequence of reduced revenue growth (particularly sales tax), 2025 marked the first year, since the enactment of the sales tax in 2019, where departmental budget requests significantly exceeded projected available revenues for the following year. In response, the 2025 Recommended Budget suggests spending restraint and programmatic reductions to keep spending within available resources.

It should be noted that, while strained, the County’s revenue environment does include some positive elements. Over the past decade, interest rates were reduced to battle economic uncertainty during the Great Recession – and then the COVID-19 pandemic. Following the pandemic, the Federal Reserve began increasing rates in an effort to combat inflationary pressures in the economy. These higher rates generated significantly higher interest earnings. While it would be imprudent to count on these resources to support sustained operational expenditures (the Federal Reserve has already begun reducing rates as inflation has eased) they do provide one-time resources to support the General Fund Reserve or for one-time investment purposes. Later in this budget document, the Administration provides a recommended approach for use of these resources.

To the degree future revenues remain flat, the County will need to prioritize spending to ensure its most pressing needs are addressed while remaining fiscally prudent. The 2025 Recommended Budget proposes programming commensurate with the fiscal challenges detailed above. Where possible, alternative, more sustainable, funding sources are proposed for high-priority programs. Non-recurring revenues are applied to expenditures anticipated to be one-time in nature. In other cases, reductions are recommended in specific programs.

Progress Despite Challenges

Despite a generally restrictive financial environment, the spending plan contemplated in the 2025 Recommended Budget continues to address the County’s most significant policy priorities and management challenges.

Taxation Remains at Current Levels

Under the recommended 2025 Budget, tax rates under the County’s authority, remain unchanged.

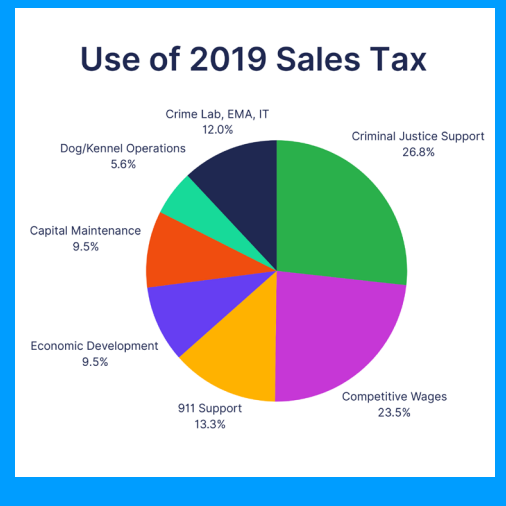
Core Services are Maintained

New or expanded program opportunities are limited in the recommended budget. However, the Budget does allow for the maintenance of mandated services at levels roughly equivalent with 2024 programming. Attempts were made to retain most programming, even at reduced levels, if it was implemented in 2024. Discretionary programs, however, were reduced in favor of modest supplements

Sales Tax Overview

To understand the County’s financial picture of the recent past, it is important to note that the County enacted a quarter cent sales tax in 2019 to remedy an immediate structural imbalance in the County’s general fund and address long-standing problems associated with employee attrition, deferred maintenance, technology needs, public safety improvements, etc.

Coupled with spending reductions, the new sales tax kept the County from a likely fiscal emergency in the early stages of the Covid-19 Pandemic by providing approximately \$41 million, annually (2020), to the general fund – specifically to address these critical and urgent problems. Further, the additional revenue, combined with federal pandemic aid, facilitated much of the progress and accomplishments detailed in this document. The following chart details, generally, how sales tax resources were employed toward these purposes:



to core functions of the County. The Departmental Summary section of this Recommended Budget document provides detail on the core services and key initiatives in each department and County agency.

Investments Continue in County Infrastructure

A key priority of the County over the past several years has been addressing capital improvements in critical County facilities. The Recommended Budget allocates \$5 million in an annual investment in County infrastructure. Additionally in 2025, the County continues progress on core infrastructure improvements and on projects such as the Hamilton County Regional Safety Complex, Emergency Management/9-1-1 Facility consolidation, Justice Center improvements, animal care facility improvements, capital improvements at Paycor Stadium, and a Facility Condition Assessment at Great American Ballpark.

Technology Improvements to Drive Efficiency

While growth in the 2025 Recommended Budget is limited, strategic investments continue to be made in technology to drive efficiency and improve service. Nowhere is this truer than in public safety where enhanced camera technology was installed in 2024 to facilitate real-time crime analysis and response and where drones have been employed to provide law enforcement with new ways of tracking and intervening in public safety threats. The Recommended Budget continues to support technology investments across the organization where they can drive efficiencies.

Community Investments

The Recommended Budget continues to invest over \$2 million in partnerships with local communities to drive infrastructure and economic development improvements. The Recommended Budget allows for the continuation of grant funding for large and small events throughout the County and the use of one-time resources to enable the County to play a role in catalytic community and economic development efforts being proposed such as attraction of a National Women Soccer League franchise and the community's effort to attract Sundance Film Festival to Greater Cincinnati.

Transitioning Targeted ARPA Programs

While ARPA funding is required to be obligated by the end of 2024, programming will continue through 2026 as authorized by Treasury Department rules. Key ARPA programs which will continue throughout 2025 include affordable housing programming, home repair programs, mobile crisis team, small business advisory services, workforce development through The Talent Collaborative, and 4C for Children's work to increase the number of childcare teachers. See ARPA highlights in Attachment B.

In addition, the Administration is recommending that other programs, previously funded or initiated through ARPA, be funded through other sources, primarily levies. These include ongoing funding for the Senior Utility Assistance Program, 513Relief Bus and the INSPIRE Program as detailed below:

- **Senior Utility Assistance** – This program was initiated in 2023 and funded through the Senior Services Levy. The program provides utility assistance as well as home modifications to help seniors stay in their homes. ARPA funding supplemented the Levy in 2024 given demand for utility assistance. Levy funding will continue once the additional ARPA assistance is depleted.

- **513Relief Bus**– The County’s 513Relief Bus provides health screenings, social services and economic relief including direct resources to residents using a community-based approach. Since inception, the 513Relief Bus has delivered 30,000 services to families. Providing medical services in the community will be a continued focus of the Bus in 2025. While ARPA will continue to fund some of these operations through 2026, ongoing operating expenses are budgeted in two levies beginning in 2025.
- **INSPIRE** – The INSPIRE program, originally funded through ARPA, provides grants of up to \$5,000 to non-profit grassroots organizations and youth agencies to provide activities that improve the physical, mental, and social health of Hamilton County youth in low- to moderate income communities. To date 98 organizations have received funding reaching almost 15,000 youth. Funding for this initiative has transitioned to the Children’s Services Levy.

In Conclusion

I look forward to working with the Board as it considers this Budget Recommendation and as we collectively implement the Board approved budget in 2025.

In closing, I would like to thank the Board of County Commissioners for its policy guidance as this recommended budget was developed. Additionally, I would like to thank and acknowledge Assistant County Administrator John Bruggen, Budget Director Rob Wagner and all of the staff of the Budget Office for their work in developing this proposal. I would like to thank the County Leadership Team including Holly Christmann, Frank Spataro, Lisa Webb, Michael Patton, Anson Turley, Bridget Doherty and Theresa Giglio for their assistance. Finally, I would like to thank all of the department heads and elected officials for their cooperation during this process and all County employees for the work they do for Hamilton County each and every day.



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2025 Administrator's Recommended Budget General Fund Summary

The 2025 Administrator's recommended general fund budget totals \$389.3 million, a decrease from the 2024 budget of \$6.78 million.

The 2025 budget is lower than 2024

The 2025 budget is lower than 2024 primarily for two reasons: First, the 2024 budget reflected \$10 million of interest earnings dedicated to capital expenses. The 2025 budget reflects only those interest earnings considered sustainable over a five-year horizon. Capital and other non-recurring expenses are reflected in a separate reserve recommendation. Second, the 2024 budget reflected the costs of a Presidential election in the Board of Elections, a \$6 million non-recurring expense. Controlling for this dynamic, the 2025 budget is an increase of \$9.2 million, or 2.4%, from 2024.

Revenue is projected 2.75% above the 2024 adjusted budget

2025 general fund revenue is \$10.4 million above the adjusted 2025 budget. (It's a larger increase than expenses because 2024 expenses included a non-recurring employee bonus.)

Revenue Increases

- **Interest Earnings.** This revenue has been performing well in excess of historical levels in 2023-24 due to increased interest rates and growing County fund balances. For 2025, we have increased our estimate by \$4.0 million to \$22.9 million based on an analysis that projects how much of current collections are sustainable over five years as rates and balances fall. Collections above \$22.9 million are anticipated to be programmed for non-recurring uses. For reference, interest earnings have ranged from \$8.3 million (2021) to \$36.5 million (2023) over the last five years.
- **Service Fees.** 2025 services fees are estimated to increase by \$3.0 million across the general fund. Roughly half of the increase is additional collections in transfer taxes and recording fees given current year performance. (The recording fees are the pass-through portion related to the State Housing Trust Fund, so they have no ultimate impact on the general fund.) The other half of the increase is estimated reimbursements for the Sheriff's patrol contracts.
- **Property Taxes.** Estimated revenue for 2025 is an increase of \$2.8 million from 2024 budget recognizing performance above the budgeted figure during 2024. The Auditor's estimated figure in this area is typically very cautious. This revenue estimate does not reflect any increase in the tax.
- **Sales Tax.** The 2025 budget reflects a \$2.4 million increase in sales tax collections representing 1% growth from our mid-2024 projected revenue. In 2024, sales tax performance results have been mixed with the first half of the year overperforming and the second half underperforming

the 2024 budget. The general trend of sales tax monthly revenue suggests that this category of revenue has started to plateau. This implies a risk that actual 2025 revenue will be closer to 2024 levels, underperforming the budget.

- **Intergovernmental Revenue.** Increases in this category include \$1.0 million in TCAP funding to the Sheriff's office (typically received every other year) and a JFS reimbursement of the Guardian ad Litem program in the Public Defender's office (+\$538K). The JFS reimbursement increases as State support for the program falls.

Revenue Decreases

- **Juvenile Court.** Revenue in the Court is budgeted at a loss of \$3.4 million due primarily to JFS reimbursements related to youth placements shifting to restricted funds in support of the Hillcrest School project.
- **Sheriff.** Justice Center phone revenue is estimated at a decrease of \$900,000 as the FCC has restricted the billing rates for inmate access to phones.
- **Local Government Fund.** This share of state general revenue is budgeted \$600,000 below 2024 budget due to under-performance of the revenue throughout 2024.

Expenses are projected 2.4% above the 2024 adjusted budget

As noted above, controlling for non-recurring expenses, the 2025 budget recommendation is an increase of \$9.2 million, or 2.4%, from the 2024 budget. Some major variances from the 2024 budget follow. These narratives concentrate on the largest variances and areas that may be of particular public interest.

Enterprise Expenditure Variances

- **Salary adjustments:** +\$3.9 million. A 3% salary adjustment is recommended for all non-bargaining unit employees. This amount covers all general fund staff with the exception of the Sheriff's office, where the salary adjustment is included in an employee vacancy calculation.
- **Medical benefits:** +\$4.3 million. The rate for employee medical insurance is a calculated increase of 13.9% for 2025. Claims are projected to increase 7.2%, and reserves in the self-insurance fund are projected to be drawn down by \$4.6 million. The unknown dynamic in the self-insurance fund is revenue from rebates and interest earnings, projected at a decrease of \$7 million in 2025. To the extent that these revenues perform closer to 2024 levels, we will draw less on the fund reserve.

Department-Specific Expenditure Variances

NOTE: All of the following departmental budget figures include the increases in salary and medical benefits described above.

- **Juvenile Court:** +\$3.45 million. The court's budget includes an additional 81 positions in 2025. 35+ are probation positions budgeted in previous years from grant funds that are no longer available. 20 are Hillcrest security staff to be reimbursed via an operating MOU with JFS; 1.5 are administrative positions for the Hillcrest project. The remaining 24 positions reflect current juvenile corrections officers, security and intervention staff.

- **Courts:** +\$6.5 million. Across judicial and related agencies, increases include the following:
 - Expansion of the Clerk of Courts' legal help center to include the Court of Domestic Relations (\$116,500), as well as postage costs reflecting 2024 increases (\$525,000), two vehicles in the bailiff division, and court security cameras.
 - Four new position are added in the Court of Common Pleas: HR and payroll officers, and two judicial assistants.
 - The Municipal Court budget includes a new part-time assignment clerk while offsetting some personnel costs with allocations to grant funds.
 - The Probation department increases by 13 substation officers, reflecting a lack of capacity in the department's restricted fund. In addition, \$1 million in personnel expenses that have been absorbed by TCAP funding in prior years remain in the general fund in 2025.
 - The Prosecutor's office is investing in a technology platform to improve evidence discovery. Another legal management system is also likely to come online later in 2025; those costs will be brought forward once the timing is settled.
 - Most judicial agencies have noted expense growth for language services as translation costs have increased with demand. The Municipal/Common Pleas courts demonstrated over the last five years a 32% increase in hearings requiring translation and a 40% increase in languages for translation.
- **Veterans Service Commission:** +\$1.4 million. The Commission budget increases in 2025 as the department invests in new programming. Four new management positions will oversee transportation, claims, outreach and emergency financial assistance, and three part-time drivers will assist with medical transportation services. The budget also includes expanded veterans relief (including oral health and vision), advertising expenses, and a second annual veterans appreciation event (+\$924,000). While the budget is recommended at the requested level (\$2.8 million), \$1 million is allocated from reserve for 2025 under the assumption that the first year of expanded programming will serve as a pilot year to gauge ongoing funding needs.
- **County Facilities:** +\$776,850. The Facilities budget reflects an increase due to expanded responsibilities across a growing real estate portfolio, including the Hillcrest campus, the Emergency Management Agency (EMA) & Communications Center, and the Regional Safety Complex. Eight new positions in 2025 address maintenance and operations at the Hillcrest campus (seven positions), and an electrician dedicated to emergency siren maintenance. Both targeted reductions based on historical spending (-\$1.6 million) and a further across-the-board reduction (-\$639,000) will pose a challenge to 2025 operations.
- **Contracts – Emergency Management/Dog Warden:** +\$516,000. The Emergency Management Agency subsidy (+\$133,500) increases due to rising costs for maintaining emergency sirens and falling federal grant revenue. The Dog Warden subsidy (+\$382,500) is growing due to rising costs for service and falling reserve levels in the Dog and Kennel Fund. Dog intake at the animal shelter through October increased 28.7% between 2023 and 2024 (from 3,566 dogs to 4,588).
- **Economic Development:** -\$2.67 million. The recommended budget reduces 2025 funding for site readiness (\$500,000); the community revitalization, façade grants, and community impact programs (reductions of \$750,000; \$50,000; and \$50,000, respectively); and the down payment grant program (a reduction of \$300,000). The 2025 budget recommendation reduces funding for large and small event grants (\$625,000 and \$125,000 respectively) and retains funding for a pitch night.

- **Communication Center:** -\$1.14 million. The subsidy to the 911 call center decreases in 2025 due to particularly strong reserve levels in the department’s restricted fund. Some capital expenses are expected to draw down reserves in 2025, but operating expenses typically track under budget. To the extent that operating expenses rise in coming years, the general fund subsidy will need to increase in 2026 onward.
- **Sheriff:** -\$12,200. The Sheriff’s office 2025 budget is recommended at a slight reduction from the 2024 budget, noting that 2024 expenses are currently projected almost \$5 million below budget. The 2025 budget reflects two new positions for court security and a school resource officer (reimbursed). The reductions to the 2025 request will likely be challenging for the department, especially if the office successfully reduces its employee vacancy rates.

Requested budgets began with a \$48.8 million gap

The gap between 2025 department requested expenses and estimated 2025 revenues was \$48.8 million. The following are the broad approaches used by the budget staff to close the gap. (NOTE: Total figures throughout this document may differ slightly breakout items due to rounding.)

Balancing Approach	Gap Impact
Salary adjustments – The addition of compensation increases and related benefits to expenses.	+\$3.92 million
Technical corrections – Corrections of typically minor data entry errors in department requests.	+\$0.08 million
Targeted reductions – Intentional reductions in expenses from department requests, usually for the explicit purpose of closing the budget gap.	-\$19.89 million
Vacancy reductions – Reductions to department requests based on historical underspending of personnel appropriations when positions are vacant for portions of the year.	-\$16.09 million
Revenue/reimbursement revisions – Additions of revenues or shifts of expenses to other funding sources/restricted funds.	-\$6.21 million
Non-recurring items (from reserves) – Requested expenses that will likely not recur in 2026 recommended for funding from reserves instead of operating revenue	-\$4.41 million
Benefit rate reconciliation – Revisions to employee benefit costs once actual rates or newer data can be used to revisit initial budget estimates.	-\$1.44 million
Across-the-board reductions – Reductions applied across most departments and line items once all other balancing attempts are complete. The budget office compared 2025 budget figures to actual expenses in 2019 to allocate the reductions, thus applying these cuts in those areas that had grown most over recent years.	-\$4.74 million

Administrator's Recommended Budget vs Request

Department	2024 Budget	2025 Request	2025 Admin Recommend	Variance from Request
Auditor	2,576,950	2,721,988	2,727,417	5,429
Board of Elections	15,151,600	9,397,907	9,332,503	(65,404)
Clerk of Courts	14,271,204	16,231,704	16,045,812	(185,893)
Commissioners/County Admin	4,869,631	4,917,380	4,949,225	31,844
Communications Center	11,800,000	14,000,000	10,659,341	(3,340,659)
Contracts and Subsidies	12,816,641	15,076,162	13,497,647	(1,578,515)
Coroner	8,915,537	8,952,725	8,955,023	2,298
County Facilities	28,113,426	31,700,684	28,890,280	(2,810,404)
Court of Appeals	99,710	127,670	115,395	(12,275)
Court of Common Pleas	14,521,190	20,518,126	15,599,537	(4,918,589)
Court of Domestic Relations	4,725,697	5,076,402	5,035,645	(40,757)
Court Reporters	3,273,959	3,890,198	3,597,112	(293,086)
Debt Service	7,145,000	7,145,000	6,845,000	(300,000)
Economic Development	9,322,262	9,522,929	6,647,929	(2,875,000)
Human Resources	4,136,594	6,885,382	4,366,544	(2,518,838)
Juvenile Court	35,801,253	44,679,353	39,253,741	(5,425,611)
Metropolitan Sewer District	4,137,785	4,092,061	4,099,650	7,589
Municipal Court	8,375,682	9,097,173	8,777,256	(319,917)
Non-Departmentals	16,865,142	7,541,990	7,143,319	(398,670)
Planning and Development	4,050,132	4,499,561	4,333,849	(165,712)
Probate Court	4,868,881	5,064,869	5,072,625	7,756
Probation	13,799,104	16,907,300	15,658,079	(1,249,221)
Prosecutor	20,357,923	22,265,905	21,231,431	(1,034,475)
Public Defender	30,923,849	34,262,529	30,630,173	(3,632,356)
Recorder	4,280,006	4,874,926	4,756,472	(118,454)
Sheriff	108,374,063	124,307,078	108,361,816	(15,945,261)
Treasurer	1,131,036	918,233	925,889	7,657
Veterans Service Commission	1,409,798	2,795,576	1,823,903	(971,673)
TOTAL	\$396,114,054	\$437,470,810	\$389,332,613	(\$48,138,197)

NOTE: The variance from request in the table above varies from the total budget request gap because the gap is the variance of requested revenue vs. requested expenses. The table is requested vs recommended expenses.

Additional expenses of \$11.6 million are recommended from reserves

Due to healthy general fund reserve levels and the need to apply some interest earnings to non-recurring expenses, the following items are recommended to be funded from general fund reserves during 2025.

Non-recurring Items	Amount
Economic Development – Grant funding to develop and prepare a site within the County for construction of a new National Women’s Soccer League franchise.	\$5.0 million
Court of Common Pleas – Estimated migration and startup costs for Office 365 in the departments supported by the Court Management System IT group	\$2.0 million
Economic Development – Grant funding to assist in securing the Sundance Film Festival to Hamilton County.	\$2.0 million
Veterans Service Commission – Expenses for the first year of programmatic expansion at the VSC. (See expense section above.)	\$1.0 million
Office of Family Voice – 2025 expenses for the office are include as non-recurring because the program will begin to be reimbursed via the indirect cost plan in 2026.	\$0.56 million
Sheriff – The purchase some patrol vehicles from the Sheriff’s capital request.	\$0.50 million
Facilities – Expenses related to the initial capital outlays for the Regional Safety Complex and the Hillcrest campus.	\$0.35 million
Transportation Improvement District – A contribution to bike trails (multiuse trails) upon submission of a project request and budget.	\$0.20 million

The recommended General Fund Budget includes 46.82 new positions

In total, when considering transfers from grants and restricted funds, the General Fund will absorb costs associated with approximately 117 additional positions. Over 108 of these positions, however, are related to known issues with restricted fund balances or committed program changes that existed going into 2024.

Positions	Department – Description
+81.05	Juvenile Court – 35+ probation positions transferring from state grant funds that are no longer available, 20 Hillcrest security staff to be reimbursed via an operating MOU with JFS, 1.5 administrative positions for the Hillcrest project, and 24 positions reflecting current juvenile corrections officers, security and intervention staff.
+13.00	Probation – Substation probation officers transferring to the general fund from the Probation Services restricted fund due to dwindling reserve.
+8.00	County Facilities – Seven Hillcrest grounds and maintenance staff and in emergency siren electrician.
+5.50	Veterans Service Commission – Managers for transportation, claims, outreach, and emergency financial assistance, and three part-time drivers for medical transportation.

+4.75	Court of Common Pleas – Human resources and payroll officers, two judicial assistants, and a vacant arbitration director position for succession planning; offset by deletion of a visiting judge position.
+3.00	Sheriff – Two court security officers (requested by the Court of Common Pleas), and a school resource officer (approved by County Commissioners) under contract with Rockwern Academy.
+2.00	Contracts and Subsidies – Addition of a network manager and telecommunication specialist II in Technical Services due to the extension of the data and voice networks to new County properties.
+1.32	Prosecutor – Two additional attorneys reimbursed under the Prosecutor’s Children Services contract with JFS; offset by a reallocation of duties of some employees to the Delinquent Real Estate Fund.
+1.16	Coroner – 3.16 positions were reallocated from grants to the general fund; offset by two deleted positions.
+0.75	Court Reporters – Expansion of one part-time reporter to full-time.
+0.50	Court of Domestic Relations – The Court has a number of positions that fluctuate between full-time and part-time, netting in 2025 to an increase of one-half a position.
+0.30	Auditor – Reallocation of various positions between restricted funds and the general fund.
-0.24	Municipal Court – A new part-time assignment clerk position offset by reallocating portions of various positions to grant funds
-0.50	Commissioners & County Administration – The revision to the INSPIRE program coordinator effective in the 2024 budget (+0.5) is captured here offset by the transfer to one-time funding of the community specialist in the Office of Family Voice (-1.0)
-1.10	Clerk of Courts – Reallocation of various positions between restricted funds and the general fund.
-1.70	Treasurer – Reallocation of various positions between restricted funds and the general fund.

Compensation/benefit rates increased \$8 million from 2024

The following are the changes to rates associated with employee compensation and benefits

- Salary adjustments (non-bargaining) +3.0%
- Medical insurance. +13.9%
- Dental insurance -7.5%
- Employee Assistant Program (EAP) +12.3%

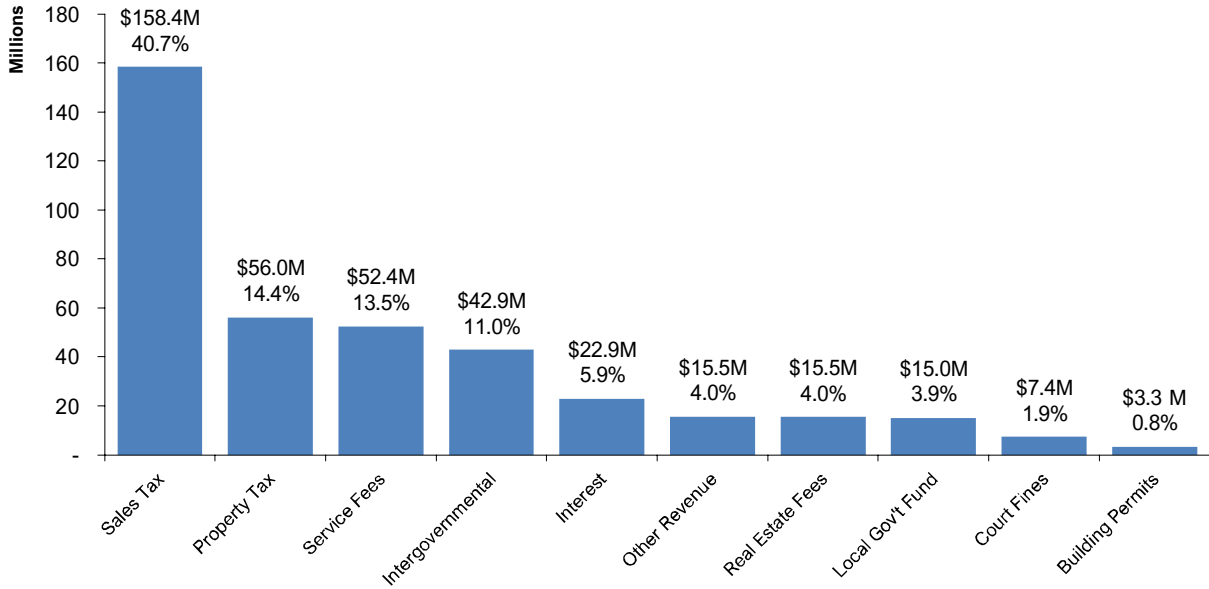
The assumptions behind the medical rate are detailed above in the 2024 expense section. The dental rate corrects the rate included in the 2024 budget. The EAP was bid in 2024 at an increased cost. All other benefit rates remain constant in 2025.

Programmatically, the following changes are effective for employee benefits in 2025:

- The formulary for pharmacy coverage was modified slightly to encourage more cost-effective utilization of plan participants.
- Employees and their covered family members will have free access to a dedicated behavioral health specialist and free physical therapy services through the Marathon Health network.
- Employees may also access new childcare discounts in 2025.

2025 Recommended Sources

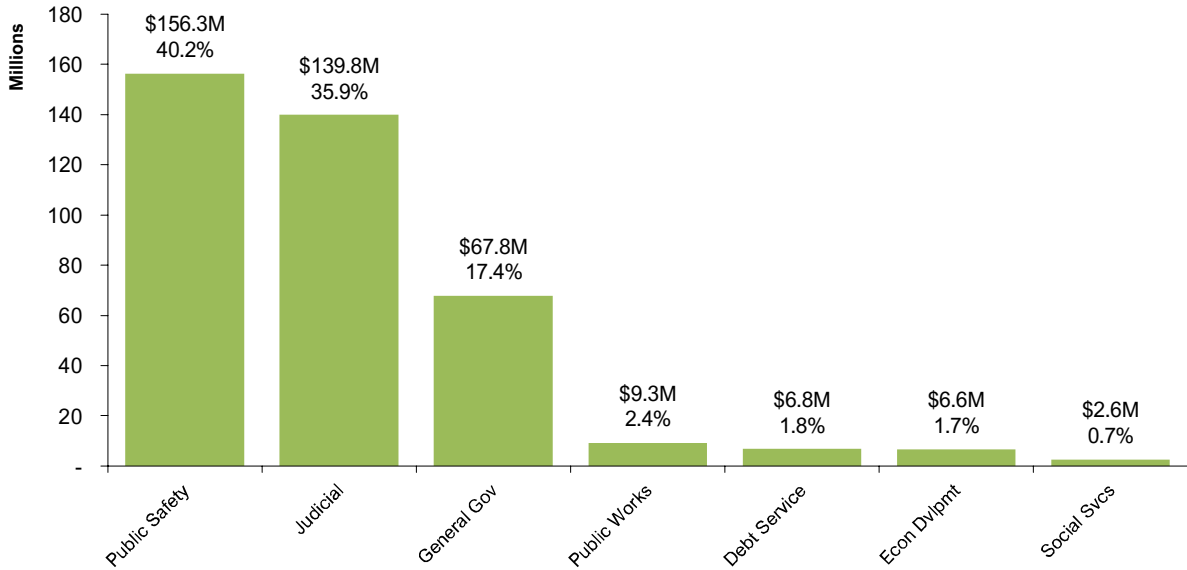
General Fund Total: \$389.3 Million



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

2025 Recommended Uses

General Fund Total: \$389.3 Million



Projected General Fund Reserve
2025 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 2024 is at 19.9% as of third quarter projections. The recommended reserve for 2025 falls to 17.1%. The lower 2025 budget recommendation in 2025 lowers the reserve requirement by \$700,000. The \$11.6 million in recommended reserve uses lowers the projected balance.

Total 2025 budget expenditures	\$389,333
Reserve requirement: 15% of ongoing expenditures	\$58,400
Reserve balance, 12/31/23 (20.5% of 2023 budget)	\$72,639
Budgeted reserve balance, 12/31/24 (16.6% of 2024 budget)	\$65,550
Projected reserve balance, 12/31/24 (19.9% of 2024 budget)	\$78,230
Recommended reserve balance, 12/31/25 (17.1% of 2025 budget)	\$66,630

Reserve Detail, December 2023-December 2025

Cash balance, 12/31/2023	\$175,630
LESS: Encumbrances, 12/31/2023	(36,938)
LESS: Board of Elections reserve balance	(10,052)
LESS: Pop-up items/Facility projects	(12,500)
LESS: Reserve for potential litigation/audit issues	(31,000)
LESS: Reserve for policy priority items	(500)
LESS: Reserve for budget stabilization	(12,000)
Reserve balance 12/31/2023	\$72,639
PLUS: 2024 projected revenue	395,906
LESS: 2024 projected expenditures	(387,387)
LESS: Reserve for real estate acquisition	(10,000)
PLUS: Use of earmarks/elections reserve	7,072
Projected reserve balance 12/31/2024	\$78,230
PLUS: 2025 recommended revenue	389,333
LESS: 2025 recommended expenditures	(389,333)
LESS: Reserve for 1x uses (See table in Budget Summary narrative)	(11,600)
Recommended reserve balance 12/31/2025	\$66,630

Revenue by Department - General Fund

Administrator's Recommended Budget

Department	2023 Actuals	2024 Budget	2025 Admin Recommend	Admn Rec vs 24 Budget
Auditor	247,022,823	254,941,945	261,265,420	6,323,475
Board of Elections	1,310,883	6,700,068	525,500	(6,174,568)
Clerk of Courts	9,922,949	9,565,792	10,205,996	640,204
Commissioners/County Admin	79,598	40,000	21,101	(18,899)
Communications Center	137	-	-	-
Contracts and Subsidies	73,624	418,200	448,600	30,400
Coroner	1,169,250	1,244,500	1,144,500	(100,000)
County Facilities	344,218	401,718	398,816	(2,902)
Court of Common Pleas	18,176	-	-	-
Court of Domestic Relations	210,236	210,632	213,325	2,692
Debt Service	45,000	45,000	45,000	-
Economic Development	353,125	247,485	251,619	4,134
Human Resources	-	26,000	25,000	(1,000)
Juvenile Court	2,893,670	9,731,680	6,296,096	(3,435,584)
Metropolitan Sewer District	2,516,481	4,135,222	4,135,222	(0)
Municipal Court	143,287	143,837	143,837	-
Non-Departmentals	8,075,743	9,502,607	9,520,341	17,734
Planning and Development	4,036,729	3,952,500	3,991,500	39,000
Probate Court	2,093,343	1,975,000	2,020,000	45,000
Probation	2,539,129	3,030,194	2,992,044	(38,150)
Prosecutor	1,624,318	2,782,600	2,961,610	179,010
Public Defender	21,165,837	26,644,488	26,211,364	(433,124)
Recorder	5,228,727	5,000,000	5,471,523	471,523
Sheriff	22,471,350	21,056,000	23,746,200	2,690,200
Treasurer	40,494,647	32,861,000	27,048,000	(5,813,000)
Veterans Service Commission	184,726	250,000	250,000	-
Total	\$374,018,006	\$394,906,469	\$389,332,613	(\$5,573,856)

Expenses by Department - General Fund

Administrator's Recommended Budget

Department	2023 Actuals	2024 Budget	2025 Admin Recommend	Admn Rec vs 24 Budget
Auditor	2,355,345	2,576,950	2,727,417	150,467
Board of Elections	9,741,459	15,151,600	9,332,503	(5,819,097)
Clerk of Courts	12,748,249	14,271,204	16,045,812	1,774,608
Commissioners/County Admin	6,662,957	4,869,631	4,949,225	79,593
Communications Center	13,672,660	11,800,000	10,659,341	(1,140,659)
Contracts and Subsidies	11,346,406	12,816,641	13,497,647	681,007
Coroner	8,237,695	8,915,537	8,955,023	39,486
County Facilities	21,433,458	28,113,426	28,890,280	776,854
Court of Appeals	143,942	99,710	115,395	15,685
Court of Common Pleas	12,854,692	14,521,190	15,599,537	1,078,348
Court of Domestic Relations	4,478,793	4,725,697	5,035,645	309,948
Court Reporters	2,720,547	3,273,959	3,597,112	323,153
Debt Service	5,245,911	7,145,000	6,845,000	(300,000)
Economic Development	5,219,294	9,322,262	6,647,929	(2,674,333)
Human Resources	-	4,136,594	4,366,544	229,950
Juvenile Court	28,567,073	35,801,253	39,253,741	3,452,488
Metropolitan Sewer District	3,104,357	4,137,785	4,099,650	(38,136)
Municipal Court	7,465,494	8,375,682	8,777,256	401,573
Non-Departmentals	21,057,540	16,865,142	7,143,319	(9,721,823)
Planning and Development	3,458,140	4,050,132	4,333,849	283,717
Probate Court	4,349,149	4,868,881	5,072,625	203,745
Probation	12,400,341	13,799,104	15,658,079	1,858,975
Prosecutor	18,203,546	20,357,923	21,231,431	873,508
Public Defender	26,430,230	30,923,849	30,630,173	(293,676)
Recorder	4,527,887	4,280,006	4,756,472	476,465
Sheriff	95,524,526	108,374,063	108,361,816	(12,246)
Treasurer	1,310,229	1,131,036	925,889	(205,147)
Veterans Service Commission	1,115,067	1,409,798	1,823,903	414,105
Total	\$344,374,987	\$396,114,054	\$389,332,613	(\$6,781,441)

Employees by Department - General Fund

Administrator's Recommended Budget

Department	2023 Budgeted Employees	2024 Budgeted Employees	2025 Adm Rec'd Employees	Variance 2024-25
Auditor	17.80	18.70	19.00	0.30
Board of Elections	44.40	44.40	44.40	-
Clerk of Courts	169.51	172.60	171.50	(1.10)
Commissioners/County Admin	61.20	41.32	40.82	(0.50)
Contracts and Subsidies	8.00	9.00	11.00	2.00
Coroner	62.70	62.34	63.50	1.16
County Facilities	97.50	101.50	109.50	8.00
Court of Common Pleas	86.75	88.75	93.50	4.75
Court of Domestic Relations	49.40	50.40	50.90	0.50
Court Reporters	35.50	35.50	36.25	0.75
Human Resources	-	25.80	25.80	-
Juvenile Court	252.64	284.35	365.40	81.05
Metropolitan Sewer District	1.65	1.65	1.65	-
Municipal Court	96.00	100.13	99.89	(0.24)
Non-Departmentals	4.90	4.90	4.90	-
Planning and Development	46.30	47.10	47.10	-
Probate Court	44.00	46.00	46.00	-
Probation	133.20	136.00	149.00	13.00
Prosecutor	169.81	191.80	193.12	1.32
Public Defender	175.00	178.00	178.00	-
Recorder	22.00	22.00	22.00	-
Sheriff	882.00	892.00	895.00	3.00
Treasurer	9.20	7.40	5.70	(1.70)
Veterans Service Commission	11.15	11.15	16.65	5.50
Total	2,480.61	2,572.79	2,690.58	117.79

General Fund Department Overviews

*The department overviews that follow are provided in order of department number.
The indices below may be used to navigate by functional area and department name.*

BY 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>
Economic Development	4

FUNCTION: General Government

<i>Department</i>	<i>Dept No.</i>
Auditor.....	20
Board of Elections	24
Commissioners & County Administration	2
Communications Center.....	7
Contracts & Subsidies: Cinti Area Geographic Information System	17
Contracts & Subsidies: Ohio State University Extension	17
Contracts & Subsidies: Re-Entry Subsidy	17
Contracts & Subsidies: Technical Services.....	17
County Facilities	6
Human Resources.....	27
Non-Departmentals	16
Recorder	22
Treasurer	21

FUNCTION: Judicial

<i>Department</i>	<i>Dept No.</i>
Clerk of Courts.....	46
Court of Appeals.....	41
Court of Common Pleas	42
Court of Domestic Relations	44
Court Reporters	48
Juvenile Court.....	40
Municipal Court.....	43
Probate Court.....	45
Probation	49
Public Defender	47

FUNCTION: Public Safety

<i>Department</i>	<i>Dept No.</i>
Contracts and Subsidies: Addiction Response Coalition Subsidy	17
Contracts and Subsidies: Dog Warden Subsidy.....	17
Contracts and Subsidies: Emergency Management Agency Subsidy	17
Coroner	32
Prosecutor	31
Sheriff.....	30

FUNCTION: Public Works

<i>Department</i>	<i>Dept No.</i>
Contracts and Subsidies: Engineer Tax Mapping	17
Contracts and Subsidies: Conservation District Subsidy	17
Metropolitan Sewer District Oversight	57
Planning + Development	29

FUNCTION: Social Services

<i>Department</i>	<i>Dept No.</i>
Contracts & Subsidies: Office of Family Voice	17
Contracts and Subsidies: JFS/Levy Subsidies.....	17
Veterans Service Commission	70

BY DEPARTMENT/AGENCY NAME

<i>Department</i>	<i>Dept No.</i>
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Cinti Area Geographic Information System (CAGIS) (Contracts).....	17
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Commissioners & County Administration.....	2
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Conservation District Subsidy (Contracts)	17
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Economic Development	4
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Emergency Management Agency Subsidy (Contracts)	17
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Facilities	6
Family Voice (Office of) (Contracts)	17
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JFS Public Assistance/Levy Subsidies (Contracts).....	17
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Ohio State University Extension (Contracts).....	17
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Prosecutor	31
Public Defender	47
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Sheriff.....	30
Technical Services (Contracts)	17
Treasurer	21
Veterans Service Commission	70

GENERAL FUND BUDGET SUMMARIES: 2025

Dept 02 Commissioners & County Administration

Sources Surplus auction proceeds

Uses The Board of County Commissioners (BOCC) leads, listens to its citizens and elected officials, compromises, and develops a consensus on priority issues to improve the county. The Board is responsible for approving a County budget on an annual basis. County Administration is an extension of the county commissioners to assist in executing the goals and objectives of the county commissioners. This includes the offices of the County Administrator, Budget and Strategic Initiatives, Purchasing, Inclusion and Equity, and Media and Engagement.

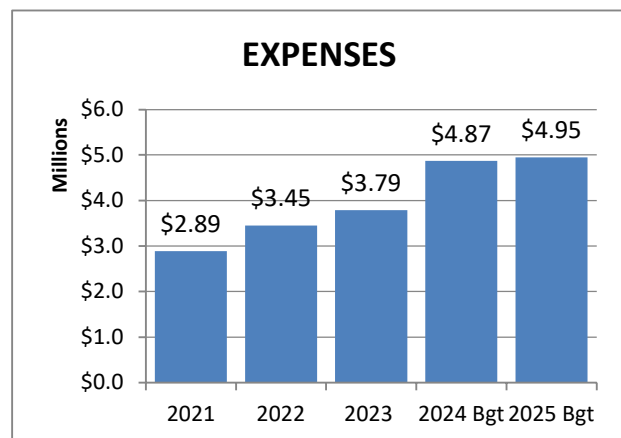
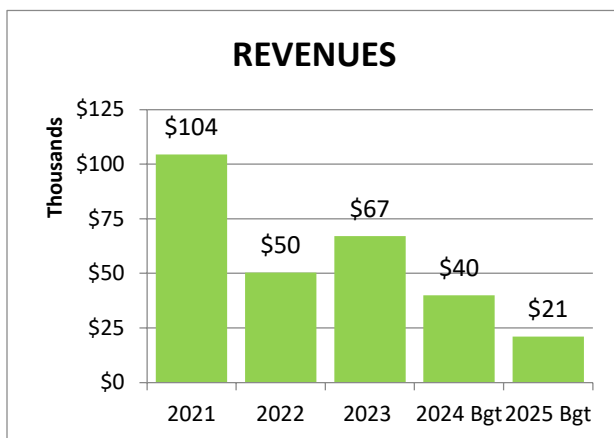
ORC Chapter 305 & 307, Board of County Commissioners - Generally and Powers

	2021	2022	2023	2024 Budget	2025 Budget
Revenues	104,387	50,311	67,027	40,000	21,101
<i>Service Fees</i>	4,500	-	-	-	-
<i>Auction Proceeds</i>	99,887	50,311	67,027	40,000	21,101

Expenses by (category)	2,888,160	3,450,194	3,789,215	4,869,631	4,949,225
<i>Personnel</i>	2,566,631	2,816,191	3,428,988	4,322,361	4,370,662
<i>Non-Personnel</i>	321,528	614,963	360,227	547,270	563,667
<i>Capital</i>	-	19,040	-	-	14,896

Expenses (by area)	2,888,160	3,450,194	3,789,215	4,869,631	4,949,225
<i>Commission/Admin</i>	2,160,605	2,617,644	2,871,257	3,790,572	3,767,444
<i>Budget</i>	403,542	495,121	502,572	617,301	662,105
<i>Purchasing</i>	324,013	337,429	415,386	461,758	519,676

Employees	28.90	30.90	34.70	41.32	40.82
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2025 BUDGET Overall, Commissioners and Administration FTEs decreased by 0.50 compared to prior year budget. This is due to the *net* effect of timing of filling the 2024 Community Specialist position in Economic Inclusion and Equity which was later moved to the Office of Family Voice; and the INSPIRE Program Coordinator which was a PT position at the end of 2023 and converted to FT in 2024. Non-personnel expenses increased \$16K from the 2024 budget mainly due to the delayed upgrade of Purchasing's Fortinet hardware in 2024. The 2025 purchase is necessary to avoid service interruptions.

PRIOR YEARS In the 2024 budget year, Commissioners and Administration positions increased 6.62. This is primarily related to six positions in the consolidated Media & Engagement division, 80% of which is reimbursed through the Indirect Cost Plan. The Human Resources (HR) department was also split from Commissioners and Administration in the 2024 budget year and therefore removed from financials and charts. HR data is now reflected in department number 27.

Positions added in 2023 included the Small Business Utilization Coordinator, Social Media Coordinator, Budget Analyst, and Fiscal Officer. Overall position counts increased 3.80 in 2023 due to allocating positions from other funds. Market rate adjustments and workers comp charges also impacted increased personnel costs in the department.

In 2022, the Department added an Inclusion Compliance Specialist and a Deputy Assistant Administrator. The increase in 2022 non-personnel expenses over 2021 was attributed to the expansion of the Office of Inclusion and Equity (including a disparity study) and expanded footprint of the Media & Engagement Office. Other increases included the implementation of the new Commissioners agenda system and sign language services.

2021 revenue increased due to CARES Act reimbursements as well as a Disparity Study reimbursement from the Sewer District.

The number of employees has grown incrementally since 2013. In earlier years, this was to replenish staffing levels that were eliminated during the 2008-09 recession. More recently, new positions were added to support programs in the offices of inclusion and equity, communications, economic development, and grant management.

GENERAL FUND BUDGET SUMMARIES: 2025

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 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.

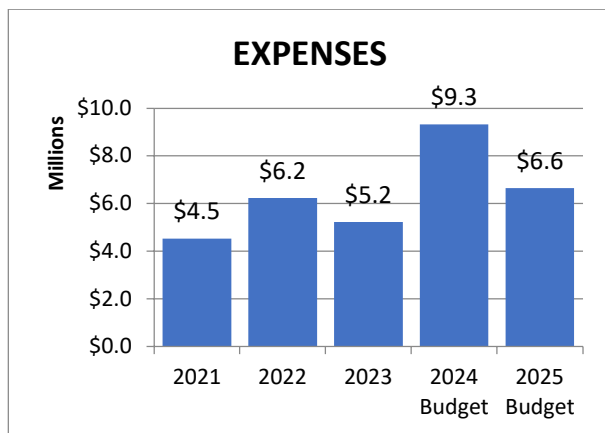
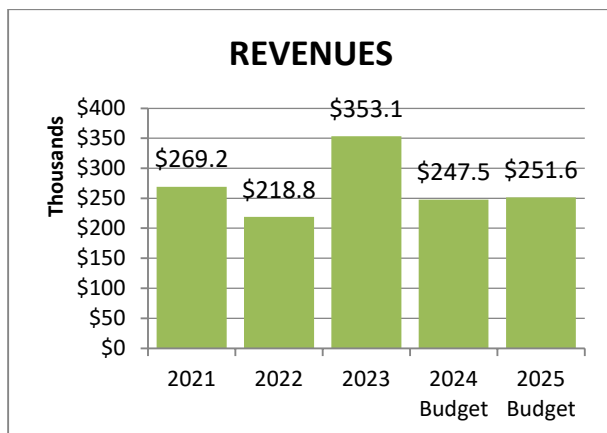
ORC 307.07 - Office of Economic Development,
307.64 - Appropriating moneys from tax levies for economic development

	2021	2022	2023	2024 Budget	2025 Budget
Revenues	269,188	218,836	353,125	247,485	251,619
<i>Intergovernmental</i>	269,188	218,836	353,125	247,485	251,619

Expenses (by category)	4,513,670	6,228,835	5,219,294	9,322,262	6,647,929
<i>Personnel</i>	-	-	-	-	-
<i>Non-Personnel</i>	4,513,670	5,878,835	4,719,294	9,322,262	6,647,929
<i>Transfers</i>	-	350,000	500,000	-	-

Expenses (by area)	4,513,670	6,228,835	5,219,294	9,322,262	6,647,929
<i>Community Programs</i>	338,904	3,540,400	2,285,550	5,150,000	3,425,000
<i>The Port</i>	2,800,000	800,000	800,000	2,300,000	1,300,000
<i>Alloy</i>	855,000	1,018,500	1,089,740	1,350,000	1,400,000
<i>OKI</i>	269,766	269,935	272,626	272,262	272,929
<i>REDI Cincinnati</i>	250,000	250,000	250,000	250,000	250,000
<i>TID</i>	-	350,000	521,378	-	-

Employees	-	-	-	-	-
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BACKGROUND The County's economic development strategy includes the use of three primary partners: Alloy, The Port, and REDI. Each of these organizations provide a specific purpose related to economic development: Alloy performs much of the County's basic work related to economic development incentives, business retention activities, small business loans, business incubator services, and staffing of the Office of Small Business; 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 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, community grants, and the Office of Small Business.

2025 BUDGET The 2025 budget continues to reflect the expanded role of the County in building economic development and community partnerships that began in 2021. However, to help achieve an overall balanced budget for the general fund, the recommended budget includes a 29 percent reduction compared to the 2024 budget. While most program budgets are reduced, all programs are recommended to continue. The recommended budget includes funding for Alloy (including staffing for the Office of Small Business), REDI, and The Port. The Site Readiness program is recommended to continue at a reduced budget of \$500,000. Additionally, the community revitalization grant, façade grant, and community impact program are recommended to continue but at a reduced budget for each program (reductions of \$750,000; \$50,000; and \$50,000, respectively). Funding is continued for the Office of Small Business programming including a total \$50,000 for the continuation of the Small Business Day and Pitch event and \$200,000 for the continuation of the down payment grant program (a reduction of \$300,000 compared to 2024 budget; however, remaining funding appropriated in 2024 will be carried forward into 2025). The 2025 budget recommendation also includes funding for Large and Small Event Grants at reduced levels.

PRIOR YEARS In 2021, the County launched its community revitalization grant program to provide funding for transformational projects. These efforts gained momentum in 2022 and 2023 when the budget for this grant program was \$3 million. In 2024, the budget was reduced to \$2.75 million. In general, the 2023 expenses were lower given that the Economic Development position was vacant most of the year resulting in the façade grant and down payment grant program not being launched until 2024.

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: 2025

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.

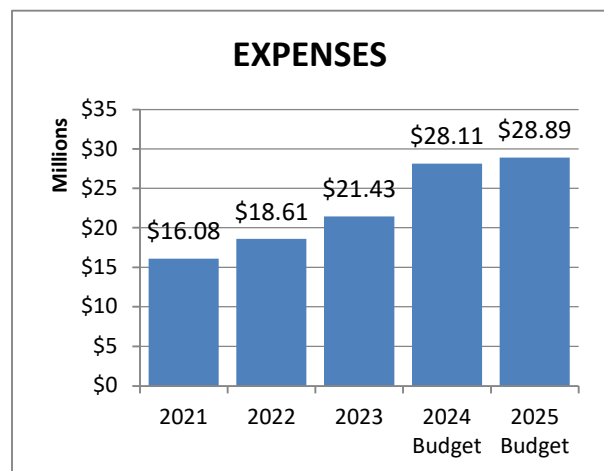
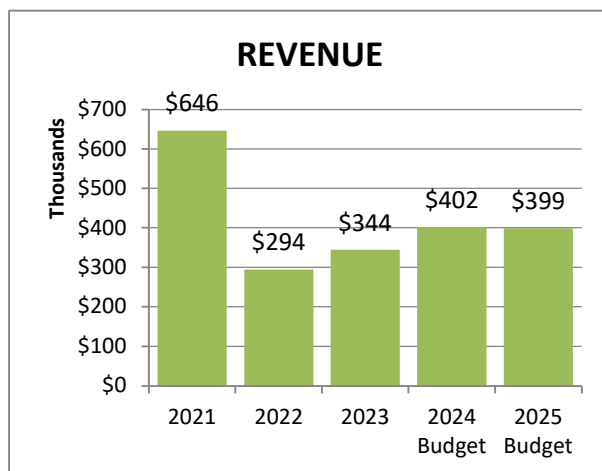
ORC Chapter 307, Section 307.02 Methods for providing county facilities.

	2021	2022	2023	2024 Budget	2025 Budget
Revenues	645,645	294,290	344,218	401,718	398,816
<i>Rent</i>	122,971	116,045	122,192	121,573	119,795
<i>Intergovernmental</i>	-	-	211,975	275,000	273,534
<i>Reimbursements</i>	16,537	178,245	10,051	5,146	5,486
<i>Sales of Real Estate</i>	506,137	-	-	-	-

Expenses (by category)	16,084,214	18,607,544	21,433,458	28,113,426	28,890,280
<i>Personnel</i>	6,611,864	7,212,781	7,749,541	8,965,136	10,542,954
<i>Non-Personnel</i>	9,424,031	11,264,183	13,383,129	18,937,290	17,849,206
<i>Capital</i>	48,319	130,580	146,287	211,000	498,119
<i>Operating Transfers</i>	-	-	154,501	-	-

Expenses (by area)	16,084,214	18,607,544	21,433,458	28,113,426	28,890,280
<i>Plant Management</i>	13,119,918	14,230,842	15,997,664	20,645,965	21,504,603
<i>Capital Projects</i>	1,318,800	2,736,330	3,471,458	4,888,188	5,010,713
<i>Administration</i>	1,515,270	1,488,205	1,670,532	2,227,950	2,047,389
<i>Property Mgmt.</i>	130,226	152,167	293,804	351,323	327,575

Employees	84.5	90.5	97.5	101.5	109.5
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2025 BUDGET The 2025 Facilities recommended budget reflects increases in both personnel and capital expenditures, largely to address the department’s expanding responsibilities. The personnel increase

includes eight new positions: seven allocated specifically for maintenance and operations at the Hillcrest facility, and an additional electrician dedicated to siren maintenance in coordination with the Emergency Management Agency. These new roles are essential to support the needs of specific County Facilities and ensure that critical infrastructure, including safety systems, remains operational.

In addition to personnel, the department's non-personnel and capital requests saw an uptick. This is due to rising commodity rates and the start of several new county projects, such as the Hillcrest campus, the Emergency Management Agency (EMA) and Communications Center, and the Regional Safety Complex. These increased requests were managed as follows. Start-up capital equipment costs associated with these projects were removed from Facilities' operating budget and shifted to the County's one-time appropriations, resulting in a \$350K reduction. Another \$1.6M reduction was applied to non-personnel line items, based on historical spending patterns, streamlining the budget to reflect actual usage.

An additional \$639K cut was applied across all line items as part of a larger reduction in the county's general fund to achieve budget balance. Despite these cuts, there remains a degree of risk, as Facilities may face unforeseen expenses due to accidents, equipment breakdowns or spikes in utility costs (although the department has done an admirable job investing in energy efficient technologies to reduce this risk). Still, while the department has typically underspent in non-personnel areas, unexpected events could potentially push spending beyond the recommended budget.

Operating costs for the Bond Hill Facility, presuming the County closes on the facility, will not likely fully hit the department's budget until 2026. Most of these will be reimbursed from tenant restricted funds.

PRIOR YEARS The 2023 Facilities budget added seven positions for maintenance, project management, and military leave coverage, costing \$550K. Personnel costs rose by \$254K for market salary adjustments and \$115K for bargaining unit adjustments. Utility and lease costs increased by \$329K and \$130K, respectively. Contracts rose by \$514K for expanded services, while material costs grew by \$2.28M due to inflation and various Justice Center projects. Major 2023 capital projects included electrical hazard mitigation and Justice Center repairs.

In 2022, \$1M+ was added to clear maintenance backlogs, with \$200K for downtown campus upkeep. Personnel increased for a project manager, electricians, and additional custodial roles.

In 2021, maintenance, utilities, and contract services increased by \$2.83M, and personnel costs by \$850K. Facilities cleaning was expanded, and new roles supported the crime lab and animal shelter. 2021 revenue included the sale of easements to Duke Energy and the City of Cincinnati.

GENERAL FUND BUDGET SUMMARIES: 2025

Dept **07 Communications Center**

Sources None

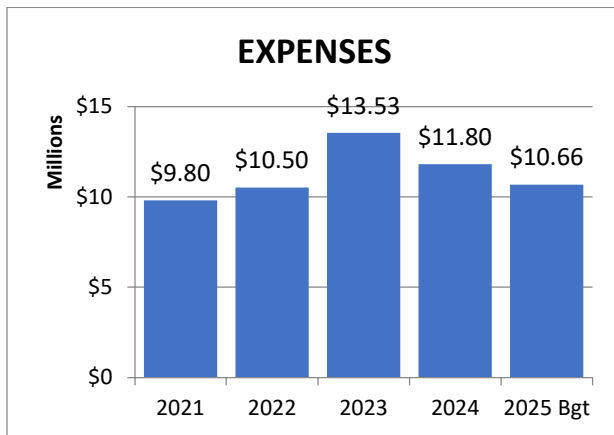
Uses General fund subsidy for the 911 Emergency Call Center

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

	2021	2021	2021	2024 Budget	2025 Budget
Revenues	-	-	-	-	-

911 Center Subsidy	9,800,000	10,500,000	13,525,000	11,800,000	10,659,341
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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 prior to 2023. In 2023, the Telecommunication division (now Technical Services) 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.

2025 BUDGET The Communications Center general fund subsidy is decreasing as reserves for the Communications Center fund continue to grow.

PRIOR YEARS In 2024, the subsidy decreased mostly due to removing indirect cost charges to the department. The 911 center subsidy had grown over the past three years due to the decrease in the detail rate charged to local jurisdictions. In 2020 the Board reduced municipalities’ and townships’ detail rates to fund the call center operations and supplemented operations via sales tax. This has allowed communities to invest in public safety. 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, as compared to \$16 in 2020.

GENERAL FUND BUDGET SUMMARIES: 2025

Dept 16 Non-Departmentals

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

Uses Operating costs affecting 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.

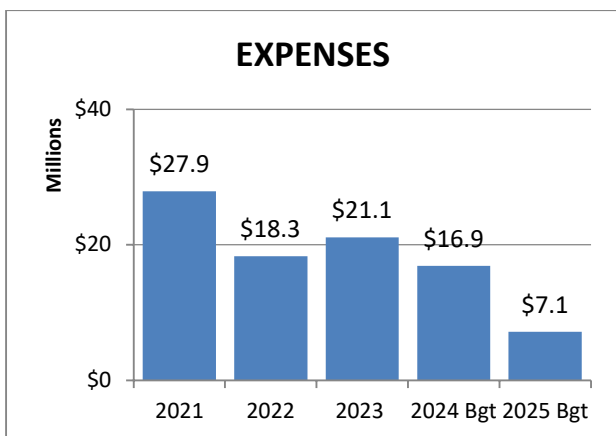
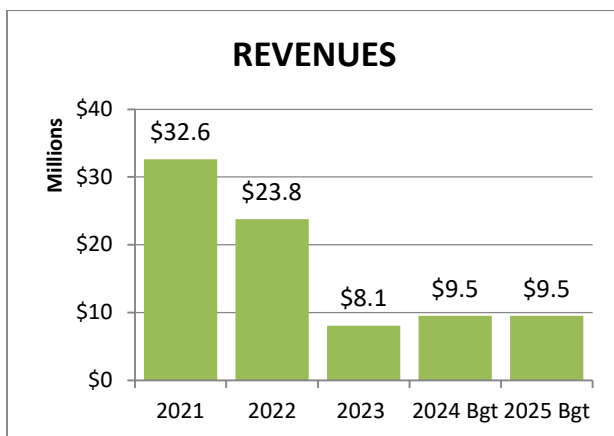
ORC Chapter 117.10 - Annual audit; Chapter 305.14 – Outside legal counsel.

	2021	2022	2023	2024 Budget	2025 Budget
Revenues	32,588,273	23,788,058	8,075,743	9,502,607	9,520,341
<i>Indirect Cost Plan</i>	6,999,174	7,309,401	7,893,202	9,352,607	9,370,341
<i>Unclaimed Inheritance</i>	242,599	473,692	161,846	150,000	150,000
<i>Other Revenue</i>	25,346,500	16,004,965	20,695	-	-

Expenses (by category)	27,892,788	18,300,016	21,057,540	16,865,142	7,143,319
<i>Personnel</i>	2,583,404	2,410,113	2,030,137	1,888,744	1,927,152
<i>Non-Personnel</i>	2,700,222	3,980,678	3,568,263	3,826,398	4,066,167
<i>Operating Transfers</i>	22,609,162	11,909,225	15,459,140	11,150,000	1,150,000

Expenses (by area)	27,892,788	18,300,016	21,057,540	16,865,142	7,143,319
<i>Capital Projects</i>	20,371,019	11,817,229	14,459,140	10,000,000	-
<i>Other Non-Depts</i>	3,711,561	2,796,755	2,201,257	2,493,490	2,401,218
<i>Risk Management</i>	1,490,549	1,591,449	1,986,804	2,071,652	2,421,076
<i>Retirement Payouts</i>	1,659,659	1,424,583	1,710,339	1,450,000	1,471,025
<i>27th Pay Period</i>	660,000	670,000	700,000	850,000	850,000

Employees	3.90	3.90	4.90	4.90	4.90
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BACKGROUND Because capital project funding flows through this department after capital recommendations are made in Q1 or Q2 of a fiscal year, the Non-Departmentals budget tends to reflect substantially more in expenses in prior years than is reflected in the budget year.

2025 BUDGET The Non-Departmental budget decreases \$9.7 million in 2025 because in 2024 it included an assumption of \$10 million in interest earnings set aside for capital project expenses. For 2025, all capital project expenses will come forward separate from the operating budget.

Controlling for this dynamic, the budget has increased due to higher security service costs in Risk Management; however, a \$317,877 reduction in Risk Management's original 2025 request will delay installing alarms and camera analytics and replacing 15 network switches, and prevent additional courthouse security. Expenses for the annual employee recognition event, "Meet on the Street," have been reallocated to the Human Resources department.

PRIOR YEARS In 2024, the Non-Departmental budget increased due to higher insurance costs in Risk Management, expenses for the "Meet on the Street" employee recognition event, rising tax settlement fees, various governmental refunds, and consulting fees for the "Continuous Improvement" program.

In 2023, Non-Departmental expenses increased due to capital project funding. Revenues were significantly lower due to federal grant reimbursements (CARES and ARPA) in 2021 and 2022. Risk Management expenses continued to increase due to campus security contracts and insurance costs.

Dept 17 Contracts & Subsidies: Addiction Response Coalition

Sources None.

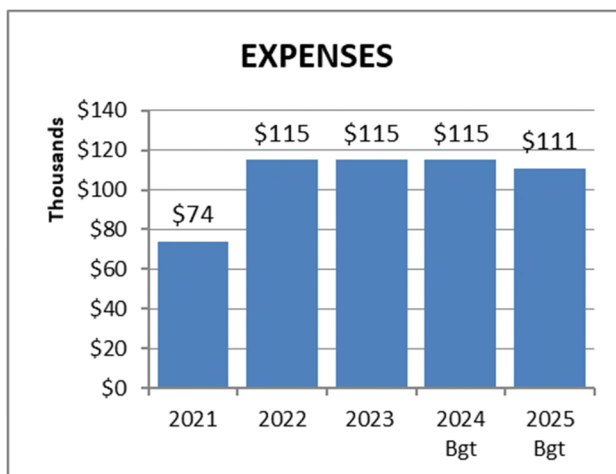
Uses The Hamilton County Addiction Response Coalition is a group of community members, leaders, advocates and experts dedicated to ending the opiate epidemic in our community. The Coalition functions within six areas of expertise: Prevention, Treatment, Harm Reduction, Law Enforcement, Faith Community,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

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

	2021	2022	2023	2024 Budget	2025 Budget
Revenues	-	-	-	-	-

Expenses/Subsidy	73,750	115,000	115,000	115,000	110,946
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Employees	-	-	-	-	-
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2025 BUDGET This 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. The subsidy was reduced in 2025 as part of an across-the-board budget balancing reduction.

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: 2025

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

Sources None

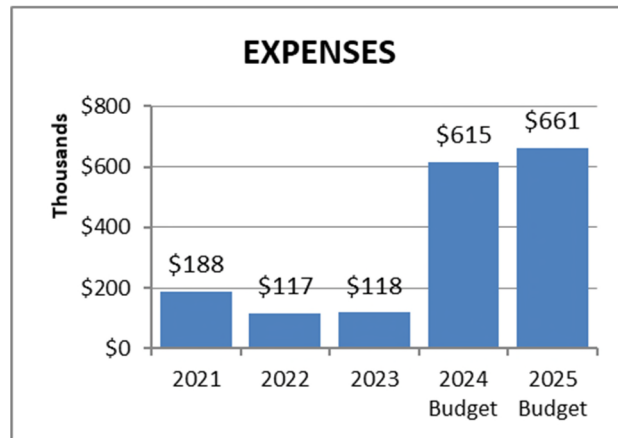
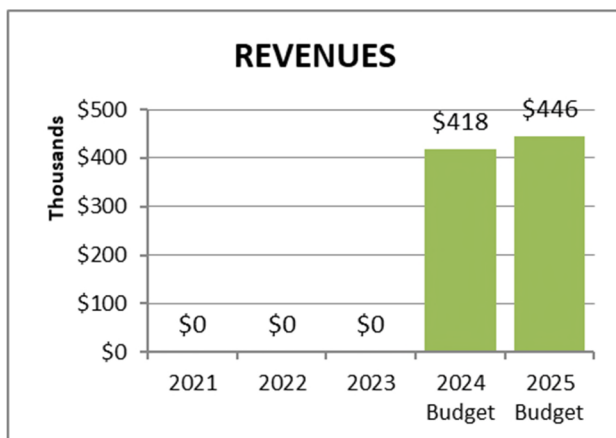
Uses CAGIS provides local government management solutions, integrated with land and infrastructure information, to its consortium members, primarily related to permitting, licensing, inspections, code enforcement, planning, zoning, and land and infrastructure asset management.

ORC N/A

	2021	2022	2023	2024 Budget	2025 Budget
Revenue	-	-	-	418,200	445,600

Expenses	187,998	116,798	118,106	615,000	661,000
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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. 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 revenue entry above.

2025 BUDGET The 2025 budget reflects an 8% increase in personnel costs to correct an oversight in recent years to reconcile the CAGIS planning budget with actual salary increases at the City.

PRIOR YEARS Updated internal billing methods began in 2024. County Administration consolidated all non-MSD billing for County CAGIS expenses in the Contracts and Subsidies department, and billing back

other participating agencies. The Hamilton County Engineer is no longer billed directly by CAGIS. While broader adjustments to the CAGIS funding model may occur in the near future, the County portion will still likely include the Engineer (a primary funder for decades), Public Health, Stormwater, and the Conservation District.

The most recent CAGIS aerial mapping occurred during the City/CAGIS 2022-23 fiscal year.

GENERAL FUND BUDGET SUMMARIES: 2025

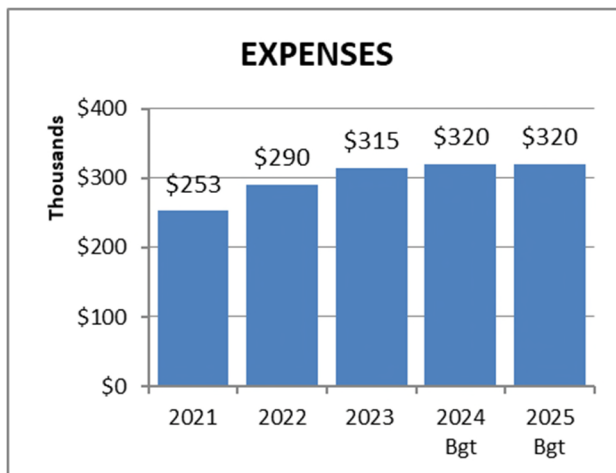
Dept 17 Contracts and Subsidies: Conservation District

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

	2021	2022	2023	2024 Budget	2025 Budget
Revenues	-	-	-	-	-
Expenses	252,590	290,000	315,000	320,000	320,000
Employees	-	-	-	-	-



BACKGROUND The Conservation District receives a 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.

2025 BUDGET The District's 2025 subsidy amount is in line with the previous year. An increase in earthwork fees is expected in early 2025. The state match percentage in 2025 is anticipated to be around 81%.

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: 2025

Dept 17 Contracts & Subsidies: Dog Warden

Sources None.

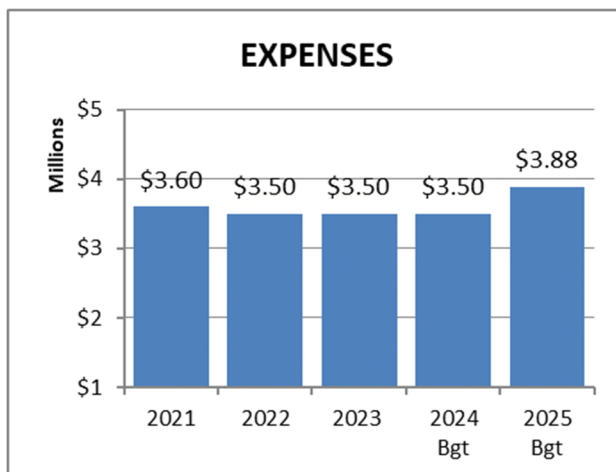
Uses The Dog Warden subsidy covers the cost of a contract with Cincinnati Animal CARE for Dog Warden operations—enforcing Ohio law regarding stray dogs and dog licensing, and housing strays for a defined period. In addition, the County currently subsidizes the humane enforcement and general operations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

ORC Section 955.20 Dog and Kennel Fund

	2021	2022	2023	2024 Budget	2025 Budget
Revenues	-	-	-	-	-

Expenses/Subsidy	3,600,000	3,500,000	3,500,000	3,500,000	3,882,428
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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.

2025 BUDGET The 2025 subsidy increased slightly to accommodate the increasing contract cost. Reserves in the Dog and Kennel fund allowed the subsidy to stay relatively flat compared to the contract increase in 2024. This is not going to continue to be the case in future budgets.

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 and 2024, in part due to accumulated reserve in the Dog & Kennel Fund.

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.

OTHER NOTES The dog warden contract was re-bid in 2024 and is under negotiation with Cincinnati Animal CARE. Renovations are anticipated to begin in January 2025 at the Dane Avenue shelter, followed by those at the Winton Road records center space as a permanent second shelter. Land for a permanent new animal shelter is under contract for purchase.

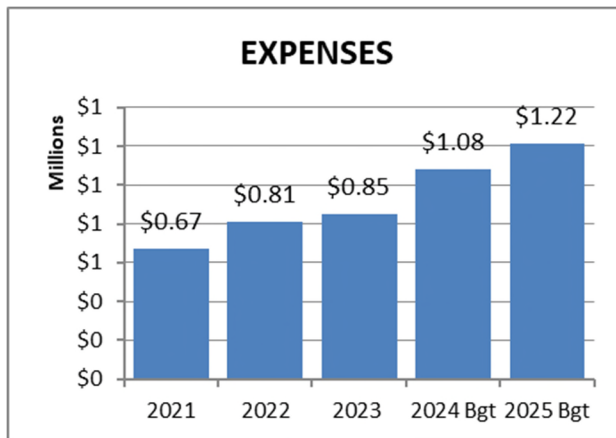
**Dept 17 Contracts and Subsidies:
Emergency Management Agency (EMA)**

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

	2021	2022	2023	2024 Budget	2025 Budget
Expenses/Subsidy	670,000	810,000	850,000	1,082,775	1,216,310
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.

2025 BUDGET The increase in the 2025 subsidy is driven by rising siren maintenance costs and decreasing federal grant revenue. A \$26,400 cut was applied as part of a wider cut in the County's general fund to balance the budget.

PRIOR YEARS In 2024, EMA and the Communications Center will jointly purchase a Mobile Incident Support Vehicle equipped with communication and computer systems to improve field dispatch, support, and collaboration during emergencies. The Communications Center will fund the vehicle as it is a shared asset.

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.

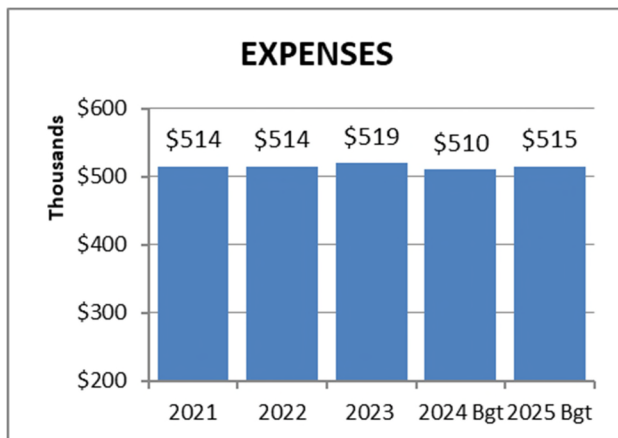
Dept 17 Contract & Subsidies: Engineer Tax Mapping

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

	2021	2022	2023	2024 Budget	2025 Budget
Revenues	-	-	-	-	-
Expenses/Subsidy	514,393	514,176	519,322	510,000	515,000
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).

2025 BUDGET The 2025 budget is consistent with this calculation, though the intent is that it will be re-calculated and billed based on actual prior year expenses.

PRIOR YEARS In 2021, the general fund accounted for 5.7 FTEs, at a cost of approximately \$450K. The remaining \$63K consisted of CAGIS fees and other non-personnel costs. These figures have not changed substantially.

GENERAL FUND BUDGET SUMMARIES: 2025

Dept 17 Contracts & Subsidies: Office of Family Voice

Sources None. This program will ultimately be reimbursed by Job and Family Services via the indirect cost plan.

Uses The Hamilton County Office of Family Voice is a program separate from child welfare that assists families involved with Hamilton County Job and Family Services (HCJFS) Children’s Services to navigate the system.

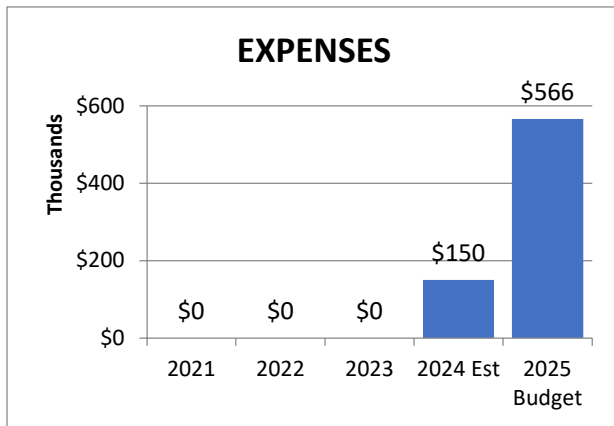
ORC Hamilton County Commissioners approved the creation of this program in February 2020.

	2021	2022	2023	2024 Est	2025 Budget
Revenues	-	-	-	-	-

Expenses (by category)	-	-	-	150,000	565,772
<i>Personnel</i>	-	-	-	85,000	520,772
<i>Non-Personnel</i>	-	-	-	65,000	45,000

Expenses (by area)	<i>There is only one budgetary division in this fund.</i>				
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Employees	-	-	-	1.00	7.00
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BACKGROUND This program will be reimbursed through the indirect cost program starting in 2026.

2025 BUDGET The program will fund seven positions for 2025: the senior social program administrator, five parent partners (these 5.0 FTEs may be revised down to 3.75 once schedules are fully settled), and one parent partner coordinator.

This office is not included in the general fund operating budget recommendation, but as a non-recurring item. Indirect cost reimbursements will offset the expenses beginning in 2026, at which point both the revenue and expenses will be included in operations.

GENERAL FUND BUDGET SUMMARIES: 2025

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

Sources None

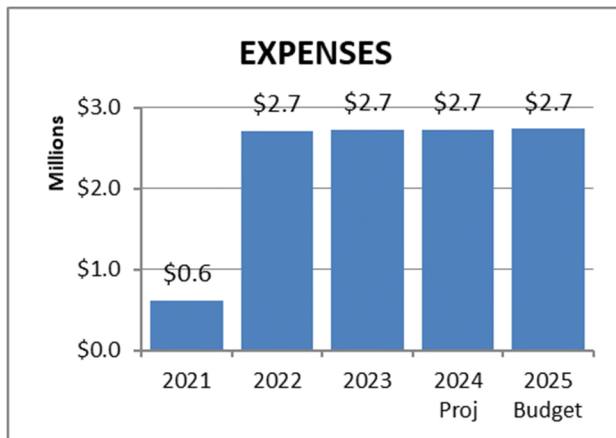
Uses The County Mandated Share for JFS public assistance is set by the State of Ohio as a share of public assistance expenditures for the State Fiscal Year. The general fund also provides a subsidy for levy funds (largely Indigent Care and Family Services and Treatment) where program costs typically exceed resources.

ORC Mandated Share: ORC 5101.16 and OAC 5101:9-6-31

	2021	2022	2023	2024 Proj	2025 Budget
Revenues	-	-	-	-	-

Expenses/Subsidy	608,629	2,713,757	2,719,419	2,719,835	2,730,734
<i>JFS Mandated Share</i>	606,244	713,757	716,781	714,835	807,764
<i>Indigent Burial</i>	2,385	-	2,638	5,000	-
<i>Levy Subsidies</i>	-	2,000,000	2,000,000	2,000,000	1,922,970

Employees	-	-	-	-	-
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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 and treatment services staffing. 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 between the two levies.

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.

INDIGENT BURIAL This program provides cremation and burial services for indigent individuals who have died in Hamilton County without a known address. (If they have a known address, this is the responsibility of the city, village or township.) Beginning in 2024, management of the program shifted from JFS to Administration, and the 2025 budget moves from this division to Non-Departmentals.

GENERAL FUND BUDGET SUMMARIES: 2025

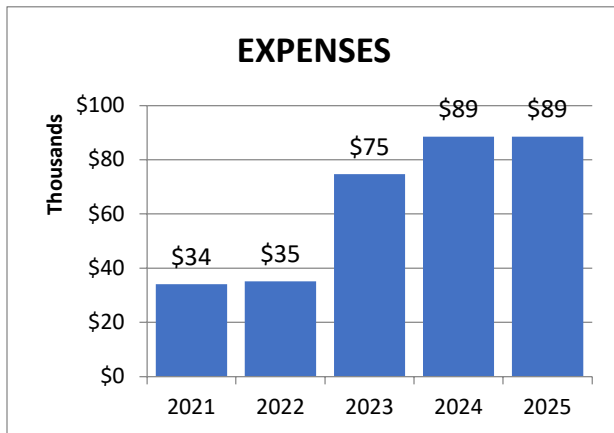
Dept 17 Contracts & Subsidies: OSU Extension

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

	2021	2022	2023	2024 Budget	2025 Budget
Revenues	-	-	-	-	-
Expenses/Subsidy	34,080	35,170	74,634	88,500	88,500
Employees	<i>OSU Extension is an independent entity with its own employees.</i>				



2025 BUDGET The 2025 subsidy is aligned with the amount provided in 2024 which increased 25% for 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 2022-23 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: 2025

Dept 17 Contracts & Subsidies: Office of Reentry

Sources None.

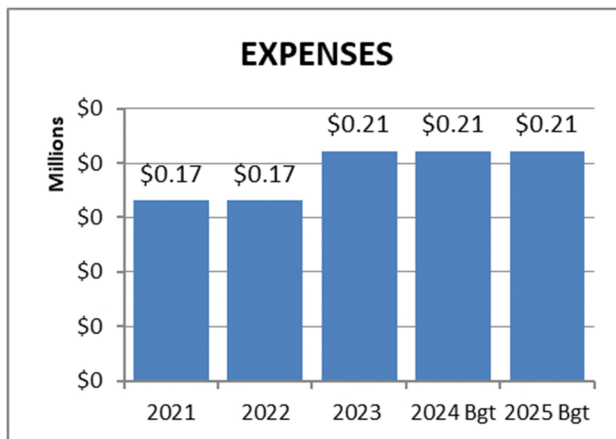
Uses The Hamilton County Office of Reentry (HCOR) connects returning citizens to the following referral and support services: food and clothing, shelter and housing, medical and dental care, employment, education, child support modifications and expungement of court records.

ORC n/a

	2021	2022	2023	2024 Budget	2025 Budget
Revenues	-	-	-	-	-

Expenses/Subsidy	165,500	165,500	210,500	210,500	210,500
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Employees	-	-	-	-	-
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2025 BUDGET The general fund provides an operating subsidy for reentry programs. The 2025 budget request does not change from the 2024 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 launched in January 2023. This is a new initiative works 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 513Relief 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: 2025

Dept 17 Contracts and Subsidies: Technical Services

Sources Technical Services fee structure is to be determined. Reimbursements for cabling are being 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, 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.

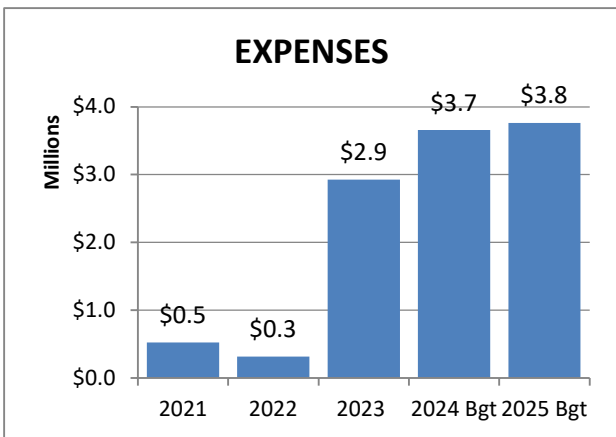
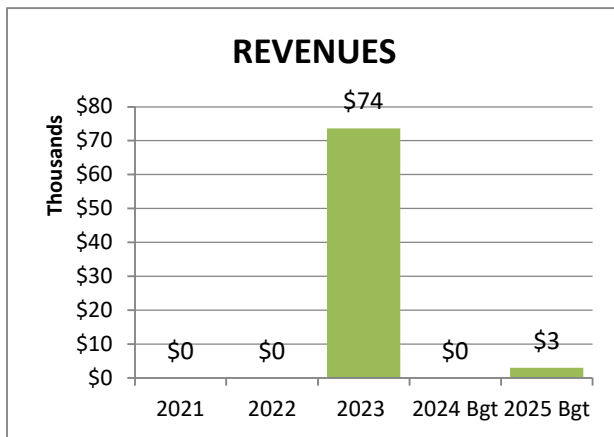
ORC Section 307.01 - County buildings, offices, equipment.

	2021	2022	2023	2024 Budget	2025 Budget
Revenues	-	-	73,624	-	3,000
Service Fees	-	-	73,624	-	1,500
Miscellaneous	-	-	-	-	1,500

Expenses (by category)	523,825	313,294	2,924,426	3,655,031	3,762,230
Personnel	-	-	712,096	1,048,290	1,257,615
Non-Personnel	523,825	313,294	2,182,499	2,606,741	2,217,104
Capital Outlay	-	-	29,831	-	287,511

Expenses (by area)	<i>There is only one budgetary division in this department.</i>
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Employees	-	-	8.00	9.00	11.00
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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. Technical Services provides licensing for Office 365 and firewall protection for the Hamilton County WAN (Wide Area Network).

2025 BUDGET Technical Services in non-personnel expenditures decreased 3.9% compared to prior year budget due to across the board cuts to balance the budget. However, personnel expenses increased 26.6% above the prior year budget. This is largely due to the addition of a Network Manager and

Telecommunication Specialist II. These positions are necessary due to the expansion of the data network which will include the Hillcrest Campus and Conservation District. This footprint will eventually include the new EMA warehouse, Mercy Health building and 911 operation center. The voice network has been widened as well to support the Board of Elections and Conservations District with future plans to add other locations.

PRIOR YEARS 2024 marked the second year that Technical Services, formally known as Central IT, reported directly to County Administration leadership in Contracts and Subsidies. This change was made in 2023 as a strategic move to gain efficiency resulting from centralization. The 2024 budget included a Software Coordinator position to support County staff in fully leveraging the features of county software platforms (the position was later re-envisioned to provide additional network support). The IT Director was hired in July 2023.

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

In 2020, the rollout of Office 365 began, which drove expense increases starting 2019. Microsoft Office 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: 2025

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.

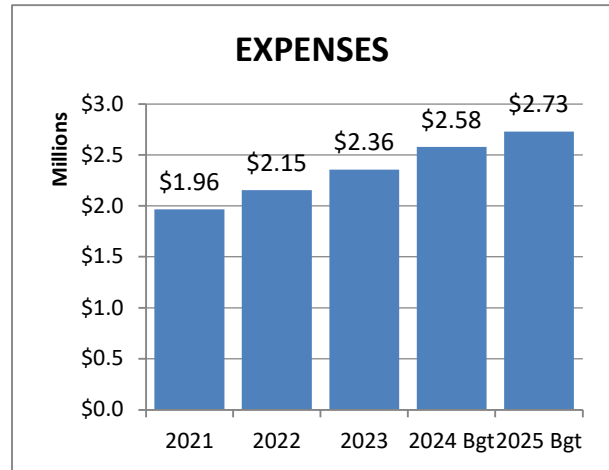
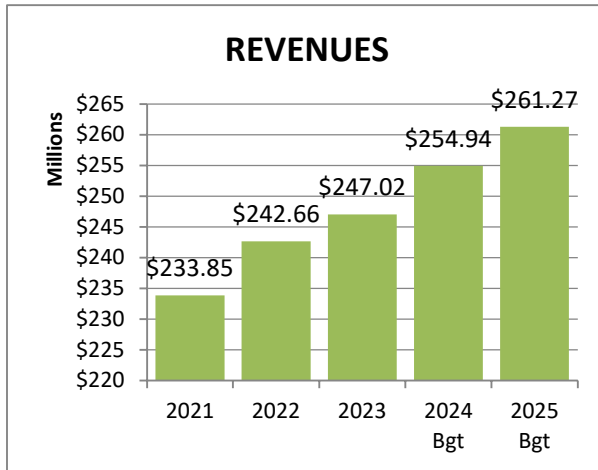
ORC Chapter 319 – Auditor

	2021	2022	2023	2024 Budget	2025 Budget
Revenues	233,850,354	242,655,500	247,022,822	254,941,945	261,265,420
Property Taxes	44,761,794	45,231,313	45,387,259	53,222,000	56,040,000
Sales & Use Taxes	138,752,463	146,893,214	154,790,393	155,960,000	158,394,000
Other Taxes	703,942	773,821	767,632	850,000	1,000,000
State & Local	14,565,528	15,666,719	16,045,108	15,600,000	15,000,000
Licenses	68,682	60,647	57,735	61,000	57,000
Service Fees	23,992,617	22,528,599	18,695,263	17,042,525	18,054,000
Fines & Forfeitures	111,364	142,316	153,338	145,000	142,000
Other	10,433,251	10,797,422	10,833,310	11,673,000	12,050,000
Miscellaneous	460,712	561,449	292,784	388,420	528,420

Expenses (by category)	1,964,720	2,153,797	2,355,345	2,576,950	2,727,417
<i>Personnel</i>	1,409,578	1,393,637	1,578,952	1,777,360	1,854,330
<i>Non-Personnel</i>	555,142	722,810	736,388	799,590	873,087
<i>Capital</i>	-	37,350	40,005	-	-

Expenses (by PCA)	1,964,721	2,153,796	2,355,345	2,576,950	2,727,417
Administration	328,197	328,565	317,096	331,801	402,003
Finance	1,413,185	1,551,812	1,742,709	1,976,377	2,046,888
Assessments	5,118	3,195	7,608	8,590	7,262
Weights & Measures	218,220	270,225	287,931	260,182	271,264

Employees	17.70	17.40	17.80	18.70	19.00
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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).

2025 BUDGET The 2025 expenses includes costs for increases to the payroll processing contract. A \$27K cut was applied as part of a wider cut on the county's general fund to balance the general fund budget.

The 2025 revenue budget includes an increases to estimated collections for sales tax and property tax. (There are no rate increases.) The property tax revenue budget has been increased by \$3M to match 2024 performance. The sales tax revenue budget is set based on a year-over-year growth assumption. In 2024, sales tax performance results have been mixed with the first half of the year overperforming and the second half underperforming the 2024 budget. The general trend of sales tax monthly revenue suggests that this category of revenue has started to plateau. This implies a risk that the actual revenue will be closer to 2024 levels, underperforming the 2025 sales tax revenue budget.

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). The 2024 reassessment saw a significant increase due to the reappraisal of property values. 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: 2025

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

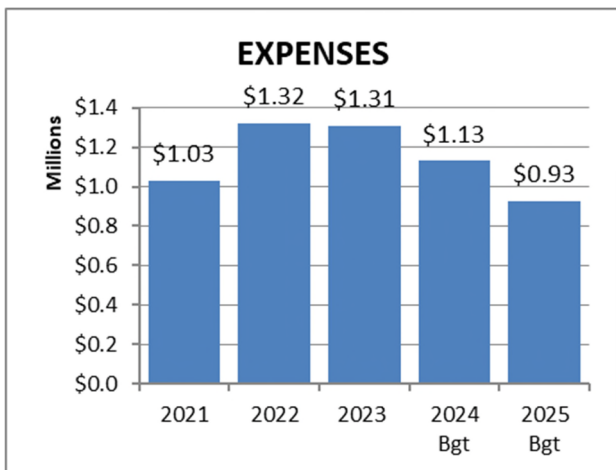
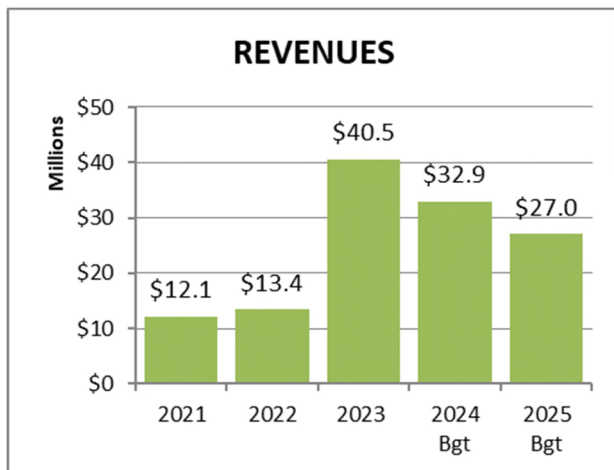
	2021	2022	2023	2024 Budget	2025 Budget
Revenues	12,124,991	13,414,262	40,494,647	32,861,000	27,048,000
<i>Interest Earnings</i>	8,334,801	9,514,327	36,482,267	28,915,000	22,880,000
<i>Real Property Fees</i>	3,790,191	3,899,935	4,012,380	3,946,000	4,168,000

Fed Funds Rate Avg	0.08%	1.68%	5.02%	5.33%	4.1%
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Expenses (by category)	2021	2022	2023	2024 Budget	2025 Budget
<i>Personnel</i>	409,081	716,632	729,755	634,746	488,989
<i>Non-personnel</i>	620,791	604,824	580,474	496,290	436,900

Expenses (by area)	<i>There is only one budgetary division in this department.</i>				
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Employees	5.50	10.00	9.20	7.40	5.70
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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.

2025 BUDGET The 2025 recommended budget reflects a reduction in expenses and employees due to shifting personnel and operating costs to restricted funds.

Interest earnings included in the 2025 budget are intentionally well below the Treasurer's estimate. The expectation is that ongoing interest earnings in the range of \$22-23 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. Interest performance above the budgeted \$22.8 million will be applied to non-recurring expenses.

PRIOR YEARS 2023-2024 interest earnings exceeded pre-2008 levels due to higher interest rates. In 2023, the Federal Reserve (FED) increased interest rates up to 5.33% to try to curb inflation. As a result, interest earnings increased. Throughout the pandemic, the FED cut interest rates to near zero, subsequently interest earnings declined. In late 2024, the FED started to decrease interest rates.

GENERAL FUND BUDGET SUMMARIES: 2025

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.

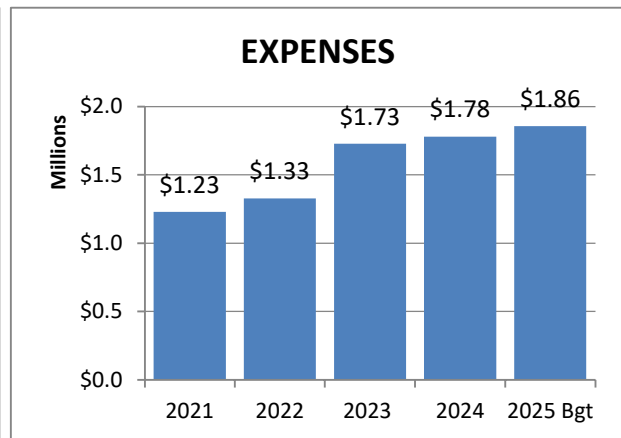
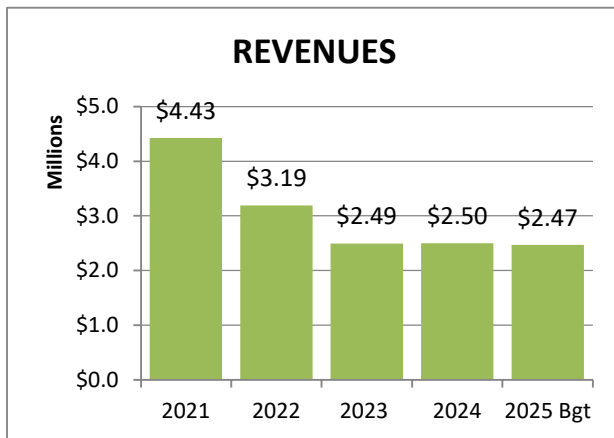
ORC Chapter 317 – Recorder

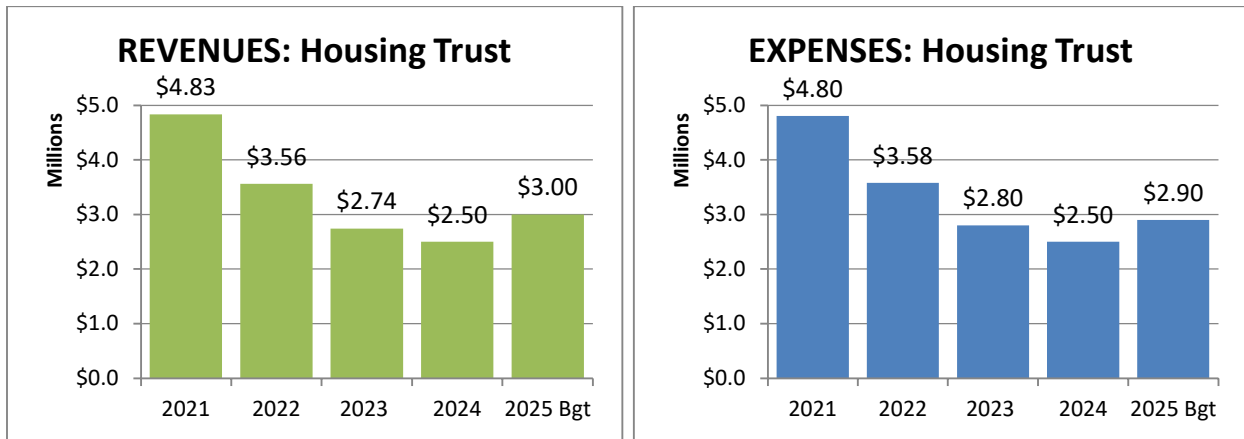
	2021	2022	2023	2024	2025 Budget
Revenues	9,259,903	6,749,421	5,228,727	5,000,000	5,471,523
<i>Recording Fees</i>	4,426,972	3,190,409	2,490,956	2,500,000	2,471,523
<i>Housing Trust Fees</i>	4,832,931	3,559,012	2,737,771	2,500,000	3,000,000

Expenses by (category)	6,030,635	4,905,954	4,527,887	4,279,984	4,756,472
<i>Personnel</i>	1,212,944	1,312,132	1,694,035	1,743,984	1,819,786
<i>Non-Personnel</i>	16,954	14,804	33,855	38,457	36,733
<i>Housing Trust Payment</i>	4,800,737	3,579,018	2,799,997	2,500,000	2,899,953

Expenses (by area)	<i>There is only one budgetary division in this department.</i>
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Employees	19.00	20.00	22.00	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.

2025 BUDGET The recommended 2025 budget reflects a stabilization in recording fees due to the expectation of lower interest rates. The Recorder did not request any additional positions. As a final budgeting act to close the general fund expense/revenue gap, a reduction of \$149K was spread to all Recorder line items. Much of this is reflected in the Housing Trust Payment line.

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: 2025

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.

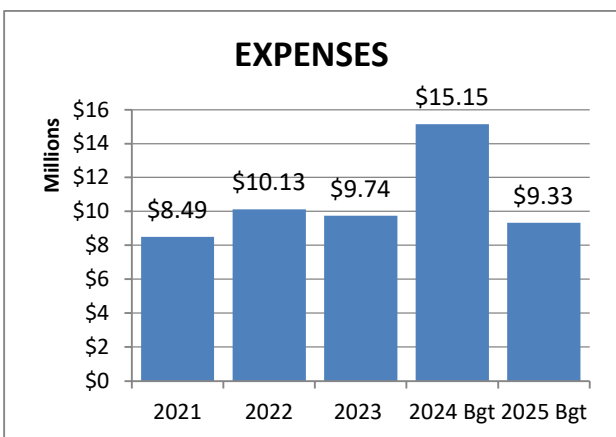
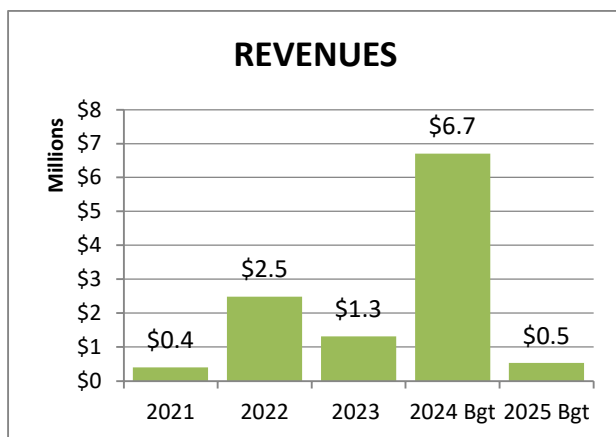
ORC Title 35 – Elections

	2021	2022	2023	2024 Budget	2025 Budget
Revenues	401,286	2,480,888	1,310,883	6,700,068	525,500
Reimbursements	381,762	2,064,569	743,648	20,000	20,000
Grants	11,452	413,629	558,665	-	-
Filing Fees	8,072	2,690	8,570	7,500	7,500
Reserve Use	-	-	-	6,672,568	498,000

Expenses (by category)	8,489,711	10,126,563	9,741,459	15,151,600	9,332,503
Personnel	4,727,892	6,038,622	5,167,489	7,361,806	5,591,318
Non-Personnel	3,707,273	4,087,941	4,573,970	7,559,794	3,741,185
Capital	-	-	-	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 (projected at \$9.3M annually). In non-Presidential years, we should net an increase to the reserve to be used during the Presidential election year (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 2020-2023. (Transfers in 2021 reflect cash movement to capital projects, not reserve activity.)

2025 BUDGET The 2025 budget is more aligned with the 2021 year following the presidential election cycle. However, 2025 budget personnel expenses reflect increased poll workers compensation.

PRIOR YEARS The 2024 budget showed increased compensation for poll workers to be more competitive with surrounding counties. Also, non-personnel expenses included a one-time payment as stipulated in the lease agreement for voting equipment. 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: 2025

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 11 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. However, since collective bargaining agreements reached by any county office must be submitted to the Board of County Commissioners for approval, HR is additionally responsible for monitoring and supporting negotiations for the other 9 collective bargaining agreements in the other County elected offices. *The HR Director also oversees Risk Management which includes workers' compensation, safety, and security countywide, which is funded in a different department.*

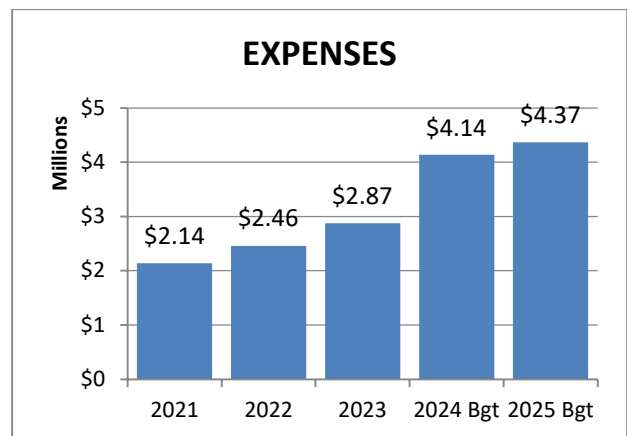
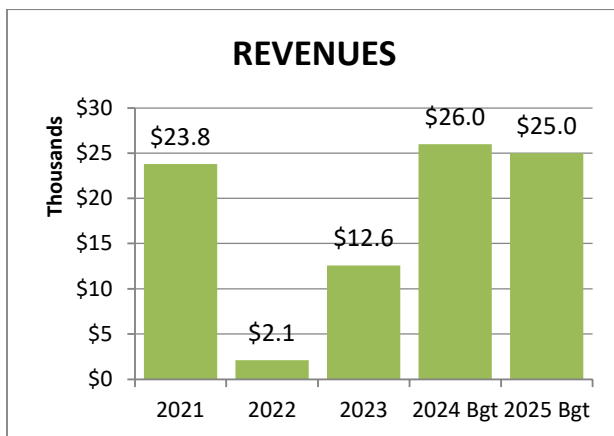
ORC Chapter 305 Centralized services for a county office.

	2021	2022	2023	2024 Budget	2025 Budget
Revenues	23,803	2,081	12,571	26,000	25,000

Expenses (by category)	2,138,985	2,458,209	2,873,741	4,136,594	4,366,544
<i>Personnel</i>	1,706,183	1,814,238	2,125,694	2,363,534	2,409,998
<i>Non-Personnel</i>	432,801	643,971	748,047	1,773,059	1,956,545

Expenses (by area)	<i>There is only one budgetary division in this fund.</i>				
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Employees	23.86	27.85	26.50	25.80	25.80
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BACKGROUND The Human Resources (HR) department was split from County Administration in the 2024 budget to better provide better insight into the impact of HR expenditures.

2025 BUDGET Human Resources (HR) did not request any incremental FTEs for 2025 and its requested budget increased approximately 10% compared to the prior year budget in non-personnel expenditures due to the transition of the Employee Appreciation Day budget to HR and the implementation of software for the evaluation of HR systems not tied to payroll. Since this would not be tied to payroll the county could expect an initial cost increase but may have the opportunity to reduce the existing payroll services agreement in future years. This would allow HR to identify a tool that has more robust capabilities to capture broader countywide needs from an HR focus, not a payroll focus. Key components include position management function (not in current system), streamlines recruiting capabilities, and new hire onboarding processes with more robust capabilities.

It should be noted that the HR department request included \$2.4M for a new benefit program, a "Lifestyle Account," which would assist employees in financing various expenses such as childcare, health/fitness activities, educational programs not covered under tuition reimbursement, or other expenditures within authorized program parameters. This proposal was eliminated in the Administrator's Recommended budget given the projected difficulty in sustaining the proposed expenditure levels.

GENERAL FUND BUDGET SUMMARIES: 2025

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.

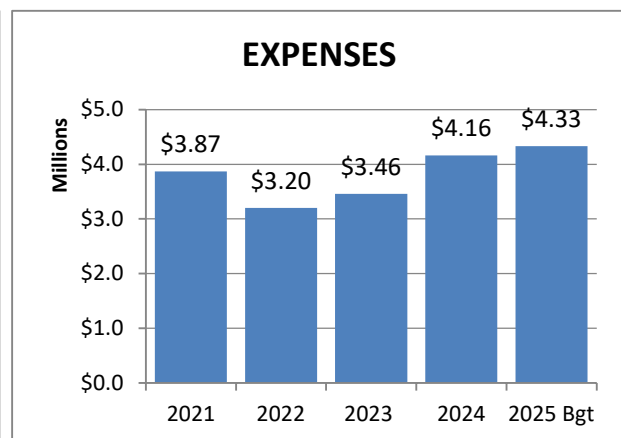
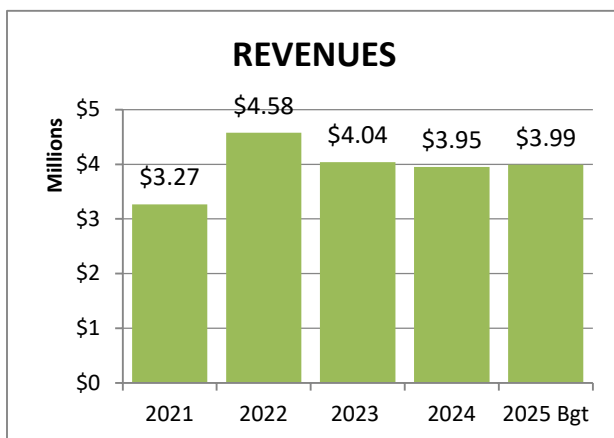
ORC Chapter 303 - County Rural Zoning; Chapter 711- Plats; Chapter 713- Planning Commissions; Chapter 3781- Building Standards-General Provisions; Chapter 3791 - Building Standards-Offenses and Penalties

	2021	2022	2023	2024 Budget	2025 Budget
Revenues	3,268,766	4,576,668	4,036,728	3,952,500	3,991,500
<i>Building Permits</i>	2,539,700	3,816,344	3,292,657	3,200,000	3,300,000
<i>Earthwork Fees</i>	239,711	190,392	175,773	202,500	200,000
<i>Other Fees & Transfers</i>	488,749	569,259	558,349	550,000	491,500
<i>Miscellaneous</i>	606	673	9,949	0	0

Expenses (by category)	3,867,165	3,201,949	3,458,141	4,162,059	4,333,849
<i>Personnel</i>	2,569,314	2,773,506	3,090,671	3,624,645	3,875,426
<i>Non-Personnel</i>	273,472	332,831	308,161	475,930	448,598
<i>Capital/Transfers</i>	1,024,379	95,612	59,309	61,484	9,825

Expenses (by area)	<i>There is only one budgetary division in this department.</i>
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Employees	40.20	44.95	46.30	47.10	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.

2025 BUDGET A lower vacancy rate was used in 2025 due to 2024 projections showing over budget in personnel. P+D has indicated that more vacant positions have been filled in 2024. FTEs for 2025 remain level. Non-personnel budget is slightly lower than 2024.

Revenue was increased by \$200,000 from P+D's budget request as permit projections for 2024 have performed well. As a final budgeting act to close the general fund expense/revenue gap, a reduction of \$65K was applied across all P+D line items.

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 increased 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: 2025

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, operate the County justice center, and provide 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

	2021	2022	2023	2024 Est	2025 Budget
Revenues	18,797,162	24,199,046	22,471,350	22,945,000	23,746,200
<i>Service/Patrol Fees</i>	15,451,391	16,460,924	17,275,620	18,400,000	19,442,000
<i>Reimbursements</i>	2,672,379	2,981,692	3,088,825	2,800,000	2,521,000
<i>Jail Intake Fees</i>	136,591	142,098	205,803	200,000	233,000
<i>Other Revenue</i>	325,211	94,505	167,988	170,000	142,000
<i>Intergovernmental</i>	129,993	4,444,189	1,664,473	1,300,000	1,308,200
<i>Traffic Fines</i>	81,597	75,638	68,641	75,000	100,000

Expenses (by category)	88,285,909	87,977,052	95,524,526	103,406,434	108,361,815
<i>Personnel</i>	81,059,269	80,896,626	84,897,725	88,975,097	96,002,267
<i>Non-Personnel</i>	6,401,740	6,075,553	9,639,683	13,298,737	11,101,986
<i>Capital</i>	824,900	1,004,873	987,118	1,132,600	1,257,562

Expenses (by area)	88,285,909	87,977,053	95,524,526	103,406,434	108,361,815
<i>Administration</i>	4,209,789	4,158,917	4,521,120	4,398,025	4,084,109
<i>Court Services</i>	11,107,244	11,107,361	11,962,016	11,492,012	11,065,958
<i>Enforcement</i>	22,341,928	25,463,776	28,721,429	29,795,716	30,219,916
<i>Education</i>	4,730,305	2,033,942	2,389,106	4,925,359	4,263,883
<i>Investigations</i>	3,856,010	3,432,942	3,848,916	3,823,067	4,161,714
<i>Corrections</i>	31,979,780	32,128,915	33,266,374	38,149,502	43,610,434
<i>Warrant Processing</i>	5,087,924	4,769,021	5,155,876	5,275,700	5,530,328
<i>Warrant Executions</i>	761,807	708,897	856,573	888,763	949,748
<i>Organized Crime</i>	4,211,122	4,173,282	4,803,118	4,658,291	4,475,725

* 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	845.66	876.00	882.00	892.00	895.00
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2025 BUDGET The Sheriff’s emphasis for the 2025 budget is recruitment, retention and a zero vacancy staffing level as well as initiating technology projects including further development of real-time crime and intelligence-led capabilities. The budget supports patrol services through contracts with 12 jurisdictions. The Sheriff’s Office will also be working with County Facilities and the City of Cincinnati to develop the Hamilton County Regional Safety Complex at its current Colerain Township facility.

The initial budget request was \$125M. This included three new proposed positions, 4-5% wage increases, increased training, technology improvements and needed patrol cars. The Sheriff’s budget is the largest general fund budget with almost 900 positions.

The budget office reduced the Sheriff’s request to \$108.36 M primarily through the application of additional vacancy and by applying historical spending levels to the current request. In the event the Sheriff maintains a lower than projected vacancy rate throughout the year, this could potentially put the Sheriff in an over-budget situation. Additional reductions to the proposed budget included the reassignment of certain proposed expenditures as capital items as they are likely one-time expenses. The three position requests were retained in the recommended budget.

The Sheriff’s Office looks to underspend its 2024 budget. The 2024 adopted budget was \$108.4M and the current projected estimate for 2024 end of year spend is \$103.4M.

To close the general fund expense/revenue gap, a reduction of \$1.2M was spread to all Sheriff line items.

PRIOR YEARS The 2024 recommended budget was an increase of \$12.9M from the 2023 budget. The 2024 budget added 10 new positions and addressed overtime costs. 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: 2025

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.

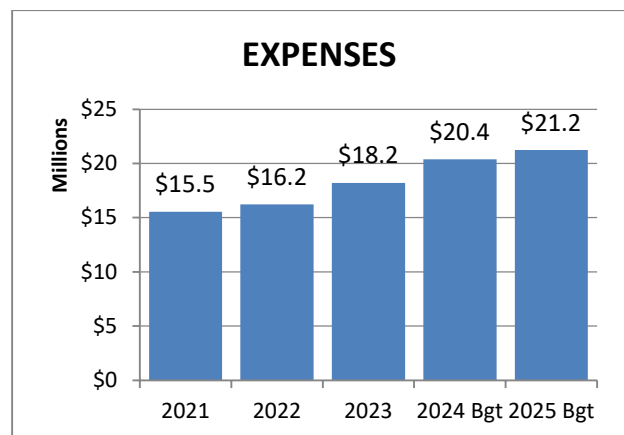
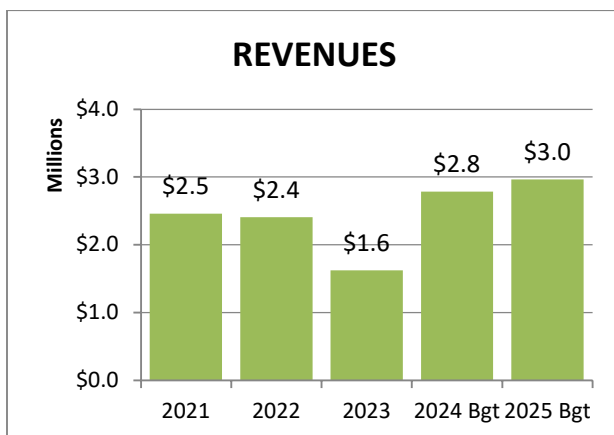
ORC Chapter 309 - Prosecuting Attorney

	2021	2022	2023	2024 Budget	2025 Budget
Revenues	2,458,967	2,407,400	1,624,317	2,782,600	2,961,610
<i>JFS Reimbursement</i>	2,235,815	2,303,054	1,290,638	2,483,000	2,627,000
<i>Other Revenue</i>	223,152	104,346	333,679	299,600	334,610

Expenses (by category)	15,546,582	16,203,610	18,203,546	20,357,923	21,231,431
<i>Personnel</i>	15,191,400	15,864,697	17,848,641	19,941,069	20,589,698
<i>Non-Personnel</i>	355,182	338,913	350,348	410,854	635,799
<i>Capital</i>	-	-	4,557	6,000	5,934

Expenses (by area)	15,546,582	16,203,610	18,203,546	20,357,923	21,231,431
<i>Criminal</i>	11,607,166	12,270,972	13,828,838	15,818,584	16,427,662
<i>Civil</i>	3,939,416	3,932,638	4,374,708	4,539,339	4,803,769

Employees	165.58	167.82	169.81	191.80	193.12
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BACKGROUND Over 97% of the Prosecutor's operational costs are personnel.

2025 BUDGET The 2025 budget does not feature significant programmatic changes. However, in late 2024, the Prosecutor's Office began negotiations with Axon to utilize its evidence discovery application. The budget allocates funds for 12 months of services related to this application, reflecting a commitment to improving evidence management and discovery processes.

2025 employee positions are 193.12, representing a slight decrease from the amended/final GF authorized FTEs of 193.8 in 2024. This reduction is attributed to the reallocation of certain employees' duties to the Delinquent Real Estate restricted fund.

To achieve a balanced budget for 2025, several strategies were employed, including vacancy rate reductions, enhancing revenue, and carefully reviewing expenditure reductions. Additionally, non-recurring items in departmental requests were removed to streamline expenses.

Ultimately, across-the-board reductions were employed to close the gap and ensure the budget remains sustainable given the financial challenges ahead.

PRIOR YEARS In the 2024 budget, the office saw significant personnel growth driven by several factors: the introduction of the Juvenile Court Docket, the establishment of a gang unit, compliance with new requirements from Marsy's Law, the creation of the Elders Justice Unit, and efforts to address pandemic-related case backlogs. \$500,000 in ARPA funding was used to offset personnel cost related to the reduction of pandemic-related case backlogs.

To address high turnover in 2023, the office hired law clerks to assist with legal tasks and to fill positions once they passed the bar exam. Another factor contributing to the 2024 growth was reclassifying four paralegal positions that were funded by the ARPA grant in 2023 and accidentally removed from the Prosecutor's table of organization. These positions will be funded with ARPA dollars through 2025.

In June 2024, the office further expanded by adding two attorneys to better meet workload demands associated with its Children's Services contract with Job and Family Services.

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. 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. The decline in JFS Reimbursement is due to payment for services from the first half of the year were received in 2024 instead of 2023.

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.

GENERAL FUND BUDGET SUMMARIES: 2025

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.

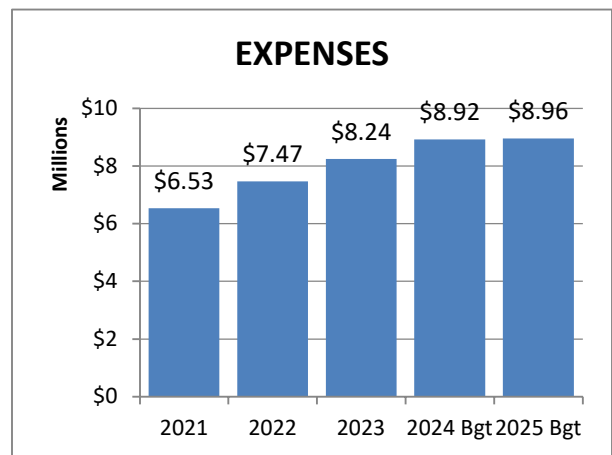
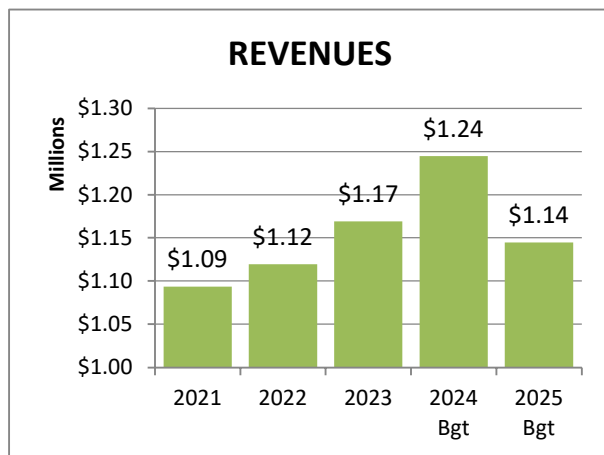
ORC Chapter 313 – Coroner

	2021	2022	2023	2024 Budget	2025 Budget
Revenues	1,093,499	1,119,525	1,169,206	1,244,500	1,144,500
<i>Lab Fees</i>	1,063,205	1,070,886	1,130,612	1,206,500	1,106,500
<i>Other Revenue</i>	30,295	48,638	38,594	38,000	38,000

Expenses (by category)	6,529,853	7,466,877	8,237,695	8,915,537	8,955,023
<i>Personnel</i>	6,134,806	6,755,833	7,579,713	7,980,797	7,912,742
<i>Non-Personnel</i>	395,047	587,044	657,982	925,740	1,025,155
<i>Capital</i>	-	124,000	-	9,000	17,126

Expenses (by area)	6,529,853	7,466,877	8,237,695	8,915,537	8,955,023
<i>Administration</i>	5,066,232	7,115,394	7,910,631	8,578,037	8,632,564
<i>Lab</i>	1,267,359	336,778	265,145	293,500	277,442
<i>Morgue</i>	196,262	14,705	61,918	44,000	45,017

Employees	61.00	64.00	62.70	62.34	63.50
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2025 BUDGET The 2025 budget reflects a consistent level of revenue. The personnel count slightly increased as the Coroner’s general fund had one retirement and received two employees from their

grant fund. There is an increase in costs for contractual services related to the new Forensic Information Management System (FIMS) subscription. A \$170,000 cut was applied as part of a wider cut in the County's general fund to balance the general fund budget.

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. 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.

GENERAL FUND BUDGET SUMMARIES: 2025

Dept 40 Juvenile Court

Sources Court fees, fines, and intergovernmental reimbursements.

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, the Youth Center, a 160-bed secure facility for youths awaiting adjudication or transfer to other facilities, and the Hillcrest Training School which has historically been used as a residential alternative for holistically working with at-risk, delinquent youth.

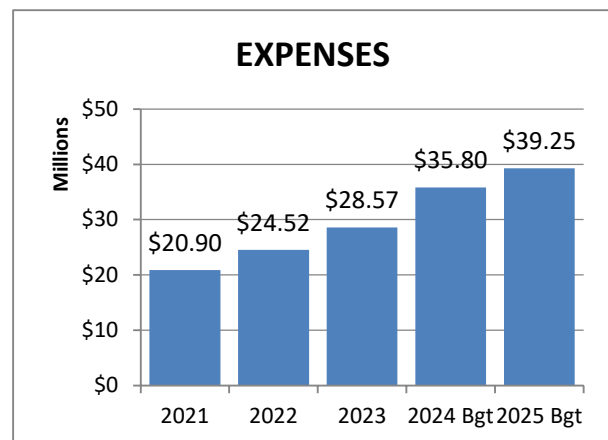
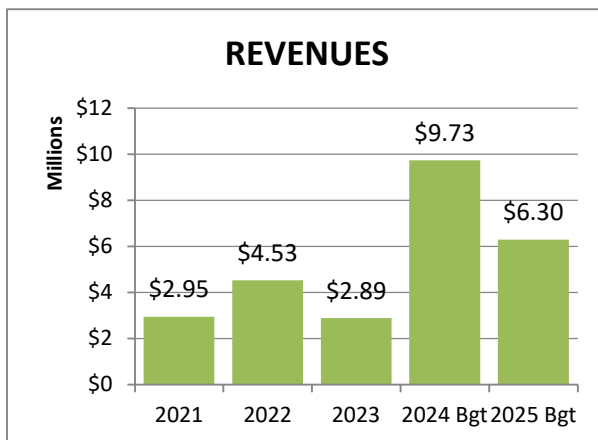
ORC Chapter 2151 - Juvenile Court

	2021	2022	2023	2024 Budget	2025 Budget
Revenues	2,947,465	4,532,212	2,893,670	9,731,680	6,296,096
<i>Fees & Fines</i>	598,629	604,178	792,280	603,160	639,410
<i>Intergovernmental</i>	2,348,836	3,928,034	2,101,390	9,128,520	5,656,686

Expenses (by category)	20,901,957	24,519,260	28,567,072	35,801,253	39,253,741
<i>Personnel</i>	18,439,060	20,977,332	24,296,565	27,829,523	33,894,761
<i>Non-Personnel</i>	2,462,897	3,541,928	4,270,507	7,893,029	5,310,184
<i>Capital</i>	-	-	-	78,701	48,796

Expenses (by area)	20,901,957	24,519,260	28,567,072	35,801,253	39,253,741
<i>Court Operations</i>	11,957,811	13,379,618	15,347,005	20,805,708	20,822,183
<i>Youth Center</i>	8,944,146	11,139,642	13,220,067	14,995,545	17,226,001
<i>Hillcrest</i>	-	-	-	-	1,205,558

Employees	249.69	252.64	252.64	284.35	365.40
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BACKGROUND Juvenile Court case numbers have been growing over the years, as has the level of care required for justice-involved youth. 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.

2025 BUDGET The 2025 recommendation includes a major shift in position budgeting. The largest portion of the court's budget request is personnel. In past years, the court has seen a major decline in juvenile placements, mostly driven by the closing of the Hillcrest campus. As a result, the court's reimbursement claims, through RECLAIM and Title IV-E, have decreased. This grant revenue, primarily from the State, had previously funded probation positions that have now been moved into the 2025 general fund personnel budget. These positions make up just over \$3.6 million of the court's personnel request.

In 2025, the court will resume operations at the Hillcrest campus through a revised operating model. This is a significant policy initiative of the court to provide a local alternative for justice-involved youth. The original corresponding budget request for Hillcrest personnel has been prorated to six months of operations since the campus won't be running until the summer of 2025.

The Supreme Court of Ohio requires local courts to have translation services. The court's budget includes an increase of \$130,000 to assume expanding interpreter contracts. A \$828,000 cut was applied as part of a wider cut in the county's general fund to balance the general fund budget.

In the 2025 revenue budget, \$2.5 million in reimbursable expenses through a MOU with JFS was removed as these expenses and respective revenues occur within the court's grant fund. This decreased the revenue budget by \$2.5 million; revenue that has not and would not have been reflected in the general fund. In the current funding model for Hillcrest, JFS has agreed to reimburse the security expenses that the court will incur in the operation of the campus. Revenue was increased by \$929,000 to reflect the JFS MOU covering Hillcrest security operations.

PRIOR YEARS 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 funded 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.

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.

OTHER NOTES Recently, the State of Ohio announced its intent to place Juvenile Community Corrections Facilities in Ohio's largest urban counties. It is anticipated that these facilities would be county-operated but State funded. Timing of these facility placements will adhere to a Request for Proposal process through the State. The court is currently working on a proposal; however, at this point, there is not enough information to project a budgetary impact for 2025.

GENERAL FUND BUDGET SUMMARIES: 2025

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 Supreme Court of Ohio funds personnel costs). The First District Court of Appeals hears appeals of trial court cases from the Court of Common Pleas (General Division and Domestic Relations), Juvenile Court, Probate Court, and Municipal Court. The Court also has jurisdiction to hear certain original actions.

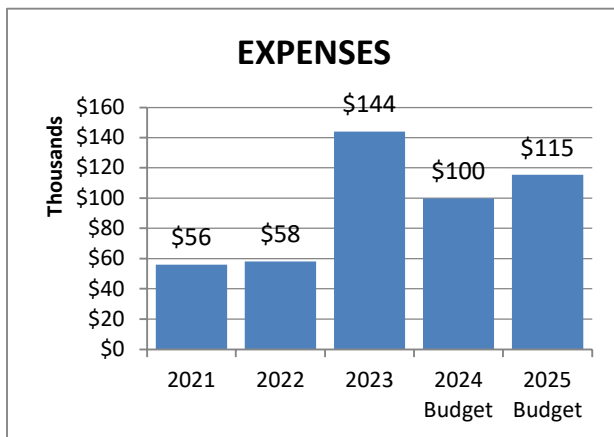
ORC Chapter 2501 – Court of Appeals

	2021	2022	2023	2024 Budget	2025 Budget
Revenues	-	7,558	-	-	-
<i>Misc Revenue</i>	-	7,558	-	-	-

Expenses by (category)	55,885	58,163	143,942	99,710	115,395
<i>Non-Personnel</i>	55,885	58,163	143,942	99,710	115,395

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

Employees	-	-	-	-	-
	-	-	-	-	-



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. The Court also provides educational opportunities for students throughout the county and state. The Court has modernized its operations and implemented new technology, including a new website, courtroom recording and streaming equipment, virtual options for participation in court proceedings, and a new case management system.

2025 BUDGET The 2025 budget request of \$127,670 is an increase from the 2024 budget request. The variance is \$27,960 in comparison to the 2024 budget. The Court's request is driven by the need for continued funding for its modernized technology, several unfunded, mandated statutory requirements for court-appointed interpreters and counsel, bi-annual attorney registration costs, and an overall

inflationary increase in costs for goods and services. Additionally, the Court is seeking funds to provide training opportunities for staff, to host training sessions for other county employees and attorneys practicing in the County. Finally, the request includes funding for replacement of aging computer equipment.

The Court of Appeals agreed to reduce their request for small office furniture by \$5,000 and reduce training services by \$5,000.

In a second effort to balance the Hamilton County 2025 general fund budget, across-the-board cuts were implemented. Court of Appeals received further cuts of \$2,286 to the department request for 2025.

PRIOR YEARS Budgeted expenses for 2024 remained consistent with prior year forecast. Generally, many of COA's expenses for trainings, professional certifications, and travel occur in Q3 and Q4. The Court also used funding for equipment for its new training room.

2023 increases included the need for additional legal services and bi-annual attorney registration fees for 18 attorneys. Non-personnel expenses increased for training, technology, and furniture. Technology increases were driven by software (Office 365, PDF software) and hardware (laptops, terminal server, monitors, printers) upgrades.

GENERAL FUND BUDGET SUMMARIES: 2025

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.

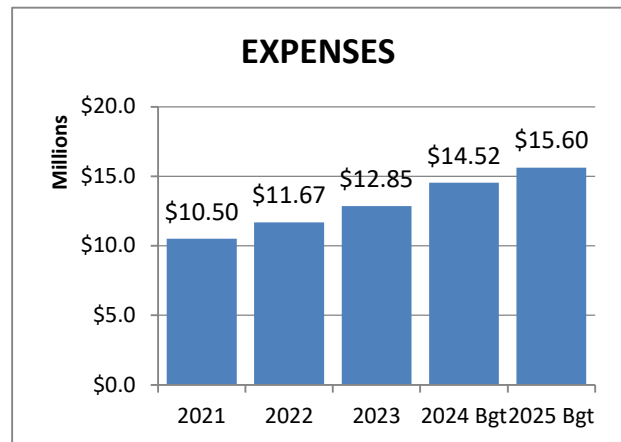
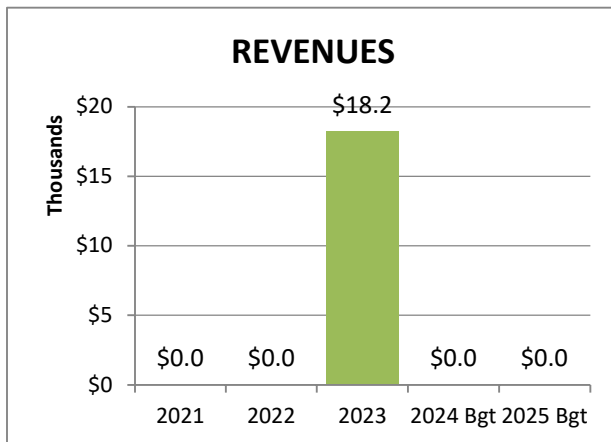
ORC ORC Title 23: Courts-Common Pleas; Ohio Constitution, Article IV, Section 4: Organization and jurisdiction of common pleas court

	2021	2022	2023	2024 Budget	2025 Budget
Revenues	-	-	18,176	-	-
<i>Other Revenue</i>	-	-	18,176	-	-

Expenses (by category)	10,500,034	11,672,168	12,854,693	14,521,190	15,599,537
<i>Personnel</i>	5,178,647	5,925,219	6,476,255	7,257,423	8,133,700
<i>Non-Personnel</i>	5,311,960	5,721,275	6,199,197	7,173,767	7,271,906
<i>Capital</i>	9,427	25,674	179,241	90,000	193,931

Expenses (by area)	10,500,033	11,672,168	12,854,693	14,521,190	15,599,537
<i>Administration</i>	6,768,472	7,161,394	8,134,031	9,447,719	9,814,239
<i>Judicial</i>	3,731,561	4,510,774	4,720,662	5,073,471	5,785,298

Employees	79.75	83.75	86.75	88.75	93.50
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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.

2025 BUDGET In the 2025 budget request, the court focused on enhancing its general and information technology operations. While the budget did not allow for the hiring of 16.25 new staff across various divisions, it did allocate funds for four essential positions: a human resources officer, a payroll officer, and two judicial administrative assistants.

Additionally, the department's budget request included \$2.4 million for critical computer software renewals as well as migration support for Office 365. An additional \$6.4 million was earmarked for network and application support. To address the pressing need for IT support, the court opted to utilize its Special Project restricted fund to finance two IT Specialist positions, ensuring these roles would bolster General Fund operations.

To achieve a balanced budget for 2025, several strategies were employed, including vacancy rate reductions and carefully reviewing expenditure reductions. Additionally, non-recurring items in departmental requests were removed to streamline expenses.

Ultimately, across-the-board reductions were employed to close the gap and ensure the budget remains sustainable given the financial challenges ahead.

PRIOR YEARS The Court implemented market rate adjustments for staff attorneys, law clerks and magistrates in 2024.

The 2024 budget reflected several key factors that impacted the court's operating costs. These factors included addressing the backlog of cases that arose during the COVID pandemic, new policies on visiting judges and application and network support costs.

To manage the backlog in cases the court shifted employees to the General Fund, leading to higher personnel costs.

The 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: 2025

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.

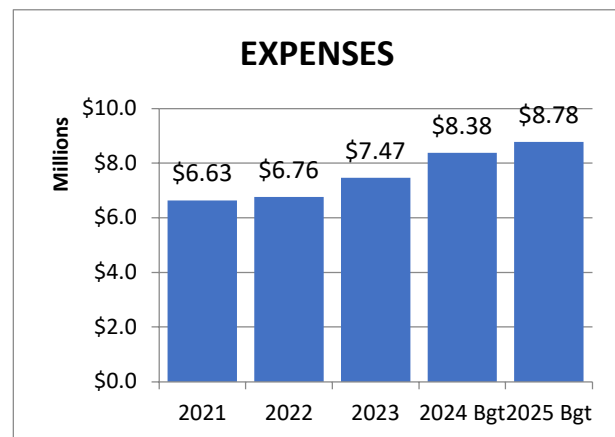
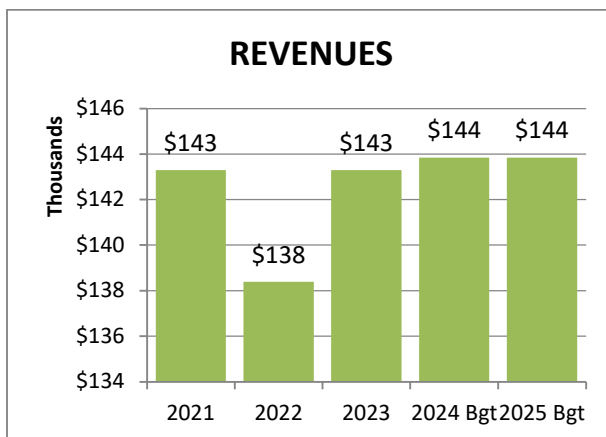
ORC Chapter 1901 - Municipal Court

	2021	2022	2023	2024 Budget	2025 Budget
Revenues	143,287	138,392	143,287	143,837	143,837
<i>Reimbursement</i>	143,287	138,392	143,287	143,837	143,837

Expenses (by category)	6,631,251	6,757,078	7,465,494	8,375,682	8,777,256
<i>Personnel</i>	6,496,582	6,727,995	7,094,458	7,731,212	7,969,894
<i>Non-Personnel</i>	35,496	29,083	229,605	569,470	733,554
<i>Capital</i>	99,173	-	141,431	75,000	73,808

Expenses (by area)	6,631,251	6,757,078	7,465,494	8,375,682	8,777,256
<i>Administration</i>	3,291,126	3,315,083	3,924,705	4,529,463	5,002,335
<i>Judicial</i>	1,164,167	1,166,387	1,166,985	1,167,490	1,188,626
<i>Pretrial Services</i>	2,175,958	2,275,608	2,373,804	2,678,729	2,586,295

Employees	95.50	98.50	96.00	100.13	99.89
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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.

2025 BUDGET The Municipal Court's 2025 budget request initially included three new positions: an assistant administrator, a fingerprint technician, and an assignment clerk. In addition, the request features two new court recording systems with their annual support agreements, as well as ongoing support for 22 existing recording systems.

Due to dwindling reserves in the Municipal Court's Special Project funds, starting in 2024 and continuing into 2025, non-personnel operating expenses such as translation services (which can cost up to \$60/hour), pre-employment testing, and copiers have been transferred to the general fund.

Considering financial constraints facing the general fund in 2025 and beyond, the assignment clerk position is included in the recommended budget, along with all non-personnel operating expenses. The Court, in collaboration with the budget office, plans to revisit the necessity of the assistant administrator position during calendar year 2025.

To achieve a balanced budget for 2025, several strategies were employed, including vacancy rate reductions and carefully reviewing expenditure reductions. Additionally, non-recurring items in departmental requests were removed to streamline expenses.

Ultimately, across-the-board reductions were employed to close the gap and ensure the budget remains sustainable given the financial challenges ahead.

PRIOR YEARS The 2024 budget increased substantially due to dwindling fund balance in the Special Project Fund. The Court transferred several operating services such as office supplies, training, travel, polygraph services, lab and phlebotomy services, and interpretation services that in prior years were paid out of that fund to the General Fund.

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

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: 2025

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.

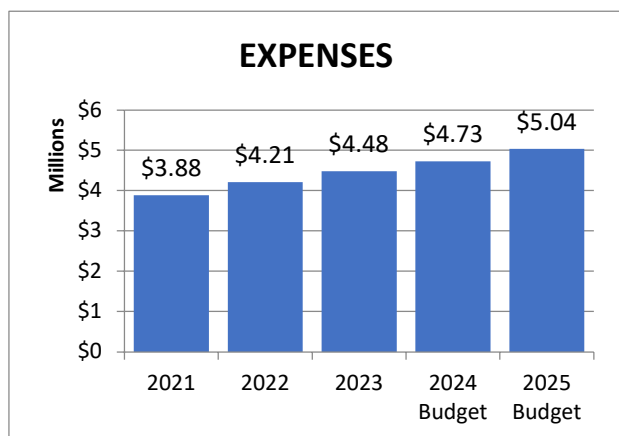
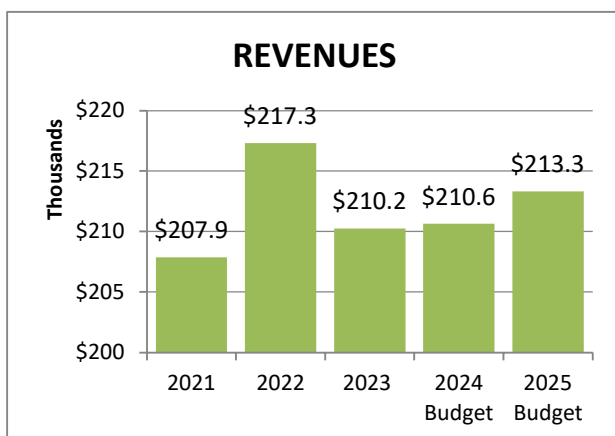
ORC 2301.03 Designation domestic relations, juvenile and probate duties

	2021	2022	2023	2024 Budget	2025 Budget
Revenues	207,876	217,307	210,236	210,633	213,325
<i>Service Fees</i>	4,215	4,138	3,107	5,500	5,500
<i>Other Intergovernmental</i>	203,661	213,169	207,129	205,133	207,825

Expenses by (category)	3,880,059	4,211,154	4,478,793	4,725,697	5,035,645
<i>Personnel</i>	3,747,107	4,059,013	4,283,130	4,502,187	4,802,674
<i>Other Expenditures</i>	132,952	152,141	186,121	223,510	232,971
<i>Capital</i>			9,542		

Expenses (by area)	3,880,059	4,211,154	4,478,793	4,725,697	5,035,645
<i>Judges/Magistrates</i>	1,866,791	1,964,312	2,130,811	2,181,595	2,567,014
<i>Administration</i>	1,343,373	1,439,500	1,549,669	1,664,535	1,497,523
<i>Investigative</i>	669,895	807,342	798,313	879,567	971,109

Employees	48.80	48.80	49.40	50.40	50.90
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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.

2025 BUDGET The 2025 recommended budget includes a new part time position. The Court has a number of positions that fluctuate between full-time and part-time, netting in 2025 to an increase of one-half a position.

To help with balancing the general fund budget, the Court of Domestic Relations agreed to reductions in subscriptions and training services.

Further budget reductions were made across the board in a second round of budget reductions. The 2025 budget request for Court of Domestic Relations was reduced an additional \$65,550.

PRIOR YEARS The 2024 budget included one new support specialist position in Investigations and Counseling. This position will oversee collecting data from hospitals, schools, therapists, etc. This year saw an additional increase in contractual services of \$3,500 for electronic signature software which is used to expedite legal documents. There is a \$15,000 increase in costs for interpreters and \$5,000 increase for digital recording services. The Court has a restricted fund which specifically covers overage in personnel costs.

GENERAL FUND BUDGET SUMMARIES: 2025

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.

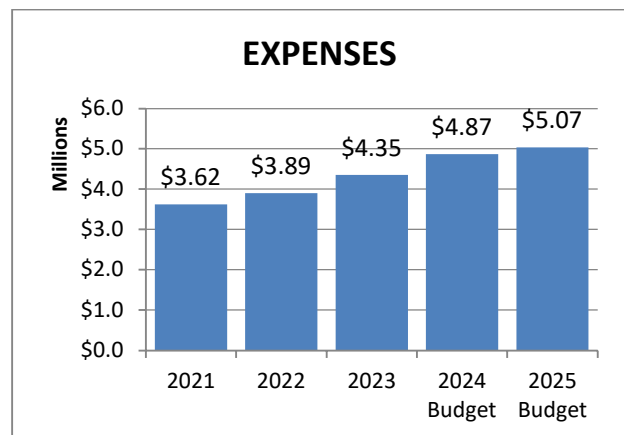
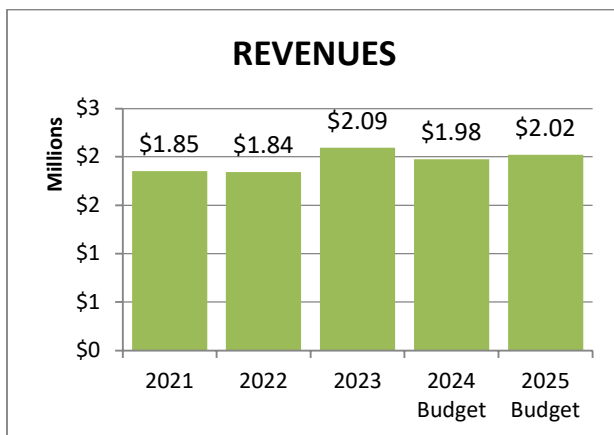
ORC Chapter 2101 – Probate Court – Jurisdiction, Procedure

	2021	2022	2023	2024 Budget	2025 Budget
Revenues	1,851,669	1,841,439	2,093,343	1,975,000	2,020,000
<i>Court Fees</i>	805,608	875,251	881,531	815,000	850,000
<i>Intergovernmental</i>	345,120	316,150	371,812	320,000	330,000
<i>Indigent Care Levy</i>	650,941	650,038	840,000	840,000	840,000
<i>Transfers-In</i>	50,000	-	-	-	-
<i>Investments Interest</i>	-	-	-	-	-

Expenses by (category)	3,623,399	3,894,418	4,349,149	4,868,881	5,072,625
<i>Personnel</i>	3,149,283	3,399,517	3,766,271	4,157,601	4,336,137
<i>Non-Personnel</i>	474,116	494,901	569,813	711,280	736,488
<i>Capital</i>	-	-	13,065	-	-

Expenses (by area)	<i>There is only one budgetary division in this department.</i>
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Employees	39.41	41.30	44.00	46.00	46.00
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2025 BUDGET Expenditures for Probate Court will remain relatively flat compared to the 2024 budget year. Employee counts remain the same. Non-personnel cost increases reflect inflationary amounts. Probate Court management is using restricted funds, primarily its Special Projects Fund and Conduct of Business Fund, to assume costs for operating the Court. There is a concerted effort to spend down

restricted fund balances, to keep requests from the General Fund minimal. Included in these department costs are State of Ohio mandates that are required but no State funding is provided to assist with costs. Probate Court is maintaining budgetary efficiencies by managing revenues and expenses.

Mental Health needs in Hamilton County continue to grow. Guardianship open case counts continue to increase each year, with over 4,000 open cases in 2024. Mental Health is often central to guardianship cases. Probate Court is creating a collaborative with other Hamilton County departments and community partners to address issues pertaining to guardianship.

In an effort to help balance the general fund budget, the Probate Court took a \$10,000 reduction in non-personnel items from their 2025 department request.

A second round of reductions were made across the board. The Probate Court 2025 budget request was reduced by an additional \$70,400.

PRIOR YEARS BUDGET Mental Health costs started to increase with the 2023 budget. Historically, the Probate Court had increases in case volumes and was able to control costs. However, Mental Health filings placed a strain on the system. Probate Court added two new positions during 2023. The additional staff helped with backlog filings.

GENERAL FUND BUDGET SUMMARIES: 2025

Dept 46 Clerk of Courts

Sources The Clerk of Courts collects fines and fees assessed in the Court of Common Pleas and Municipal Court. The fines and fees are paid by parties in a civil case or the defendant in a criminal case who has pled guilty to or been convicted of a criminal offense. This office may also transfer 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.

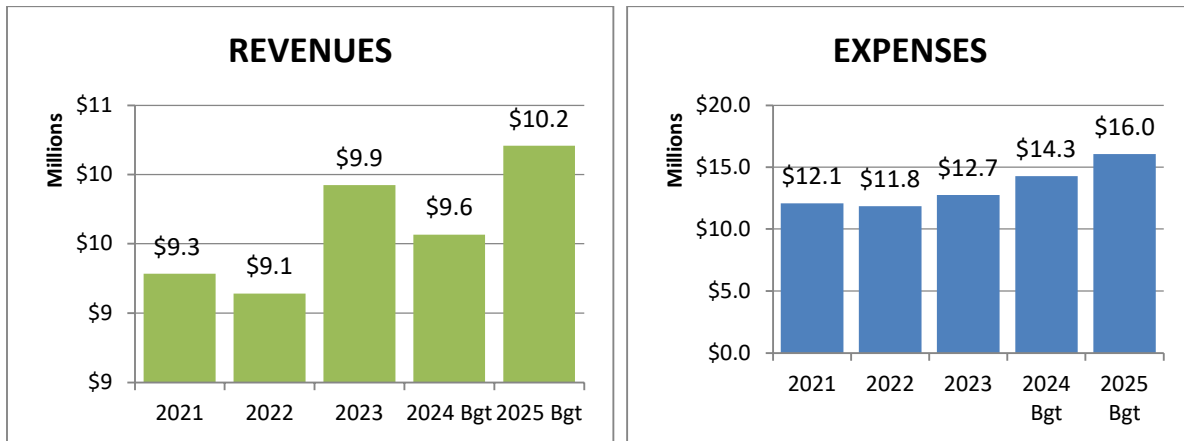
ORC 2303 - Clerk of the Court of Common Pleas
1901.31-32 Municipal Clerk of Courts & Bailiffs

	2021	2022	2023	2024 Budget	2025 Budget
Revenues	9,283,078	9,141,219	9,922,949	9,565,792	10,205,996
<i>Fines and Fees</i>	8,865,302	8,717,745	9,204,555	9,141,792	9,792,996
<i>Postage Reimb</i>	416,362	422,820	496,214	424,000	413,000
<i>Other Revenue</i>	1,414	654	222,180	0	0

Expenses (by category)	12,076,527	11,835,905	12,748,250	14,271,204	16,045,812
Personnel	10,036,107	10,107,443	10,837,285	12,182,222	13,114,302
Non-Personnel	1,951,518	1,668,487	1,854,969	2,028,982	2,832,656
Capital	88,902	59,975	55,996	60,000	98,854

Expenses (by area)	12,076,527	11,835,905	12,748,250	14,271,204	16,045,812
Administration	10,714,832	10,573,175	5,569,284	5,717,551	6,015,329
Municipal Criminal	19,320	24,676	2,390,573	3,097,052	3,360,269
<i>Common Pleas</i>	22,727	23,366	1,934,667	2,347,269	2,755,904
<i>Mail</i>	1,155,581	1,066,204	1,580,028	1,600,881	2,154,530
<i>Municipal Court Civil</i>	25,446	30,506	1,136,431	1,376,321	1,558,188
<i>Bailiffs</i>	138,621	117,978	137,267	132,130	201,592

Employees	177.00	176.80	169.51	172.60	171.50
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BACKGROUND The Clerk of Court's general fund expenses primarily consist of personnel costs. Another 8% to 9% of operating costs is postage.

2025 BUDGET The 2025 budget request for the Clerk of Courts includes an initiative to enhance the Legal Help Center by partnering with the University of Cincinnati to hire an attorney dedicated to assisting low-income litigants in family matters within the Court of Domestic Relations. This initiative adds \$116,500 to the budget.

The 2025 budget included additional postage appropriations due to two price hikes by the US Postal Service during 2024. Projected 2024 expenses are in line with the 2025 budget.

Other items included in the 2025 budget are two vehicles for the bailiff division and the installation of security cameras for the common pleas and municipal civil divisions.

The Clerk of Courts office is working to reconcile staff levels between the general fund and the Auto Title Administration fund, with the intent of resolving this matter in early 2025.

To achieve a balanced budget for 2025, several strategies were employed, including vacancy rate reductions, enhancing revenue, and carefully reviewing expenditure reductions. Additionally, non-recurring items in departmental requests were removed to streamline expenses.

Ultimately, across-the-board reductions were employed to close the gap and ensure the budget remains sustainable given the financial challenges ahead.

PRIOR YEARS The 2024 budget included an expansion of the Legal Help Center, where the Clerk's office and Juvenile Court, in partnership with the University of Cincinnati, assisted constituents with custody paperwork and other related issues. Additionally, personnel costs rose to correct data entry errors from the 2023 budget request.

The budget also allocated funds for several key items, such as new vacation payout policy, updating furniture, purchasing firearms and bulletproof vests for bailiffs and acquiring vehicles as that agency's fleet continues to age, with five vehicles over 13 years old and several nearing 100,000 miles.

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: 2025

Dept 47 Public Defender

Sources State reimbursement for indigent defense cost, other client fees

Uses Legal representation for indigent adults and juveniles

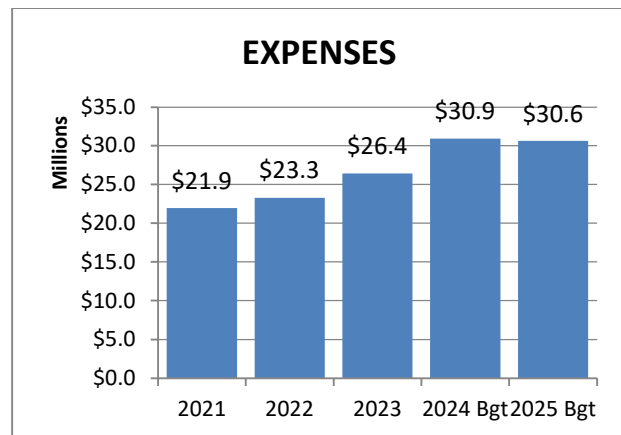
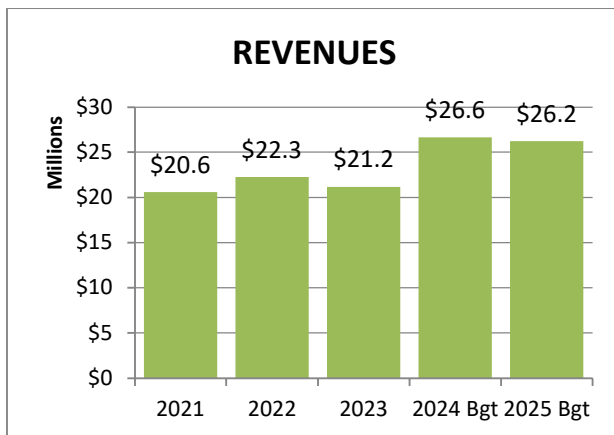
ORC Chapter 120 - Public Defender

	2021	2022	2023	2024 Budget	2025 Budget
Revenues	20,601,866	22,260,821	21,165,837	26,644,488	26,211,364
State Reimbursement	20,316,796	22,186,987	20,526,415	26,577,988	26,153,539
Other Revenue	285,070	73,834	639,422	66,500	57,825

Expenses by (category)	21,948,798	23,290,178	26,430,230	30,923,849	30,630,173
Personnel	13,137,024	14,114,504	17,105,650	20,986,421	20,692,624
Non-Personnel	8,811,774	9,175,674	9,293,175	9,937,428	9,937,549
Capital	-	-	31,405	-	-

Expenses (by area)	21,948,798	23,290,178	26,430,230	30,923,849	30,630,173
Public Defender	16,765,257	17,784,211	20,875,219	24,994,042	25,105,651
Assigned Counsel	5,183,541	5,505,967	5,555,011	5,929,807	5,524,522

Employees	154.00	162.00	175.00	178.00	178.00
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2025 BUDGET The Public Defender's (PD) 2025 budget request outlined several key initiatives aimed at enhancing the office's operations. Key components of the request include succession planning, office consolidation, staffing needs, salary structure evaluation and salary adjustments.

Overarching goals within the PD's office are to reduce reliance on panel attorneys in the felony division, reduce caseload levels within the appellate division and the guardian ad litem division, and to address attorney needs within the municipal and youth defense divisions. To achieve these goals the office requested 22 new positions.

The 2025 department budget request proposed a 3.5% COLA and 1.5% merit increase for existing staff. Combined, the 5% salary adjustment would ensure pay parity with the Prosecutor's office and retain talent.

The 2025 assigned counsel budget request was \$678K lower than the 2024 budget. This reduction is likely due to the addition of in-house attorneys over the past years.

A recent reduction in the State Public Defender's reimbursement rate from 85% to 78% has prompted changes, with some guardian ad litem expenses being covered by the Children's Services Levy.

Considering financial constraints facing the general fund in 2025 and beyond, no new positions are included in the Administrator's recommended budget. The PD office, in collaboration with the budget office, plans to revisit the request for the executive division attorney position during calendar year 2025. If it becomes necessary to fill this position, both agencies agree to reassess the matter at that time.

To achieve a balanced budget for 2025, several strategies were employed, including vacancy rate reductions, enhancing revenue, and carefully reviewing expenditure reductions. Additionally, non-recurring items in departmental requests were removed to streamline expenses.

PRIOR YEARS The 2024 budget for the Public Defender's office included a 10% salary adjustment aimed at maintaining pay parity with the Prosecutor's office, as well as the addition of three new felony attorneys. This move aligns with the office's goal to reduce reliance on panel attorneys by increasing in-house staffing, potentially leading to significant cost savings.

The budget also accounted for increased allocations for assigned counsel, expert services, office equipment, and computers, as well as a rise in expenses for leased office space. Additionally, the State reimbursement rate was set at 85%, and the budget incorporated reimbursement from the Children Services Levy for Guardian Ad Litem (GAL) services that were not reimbursed by the State Public Defender's office.

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: 2025

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.

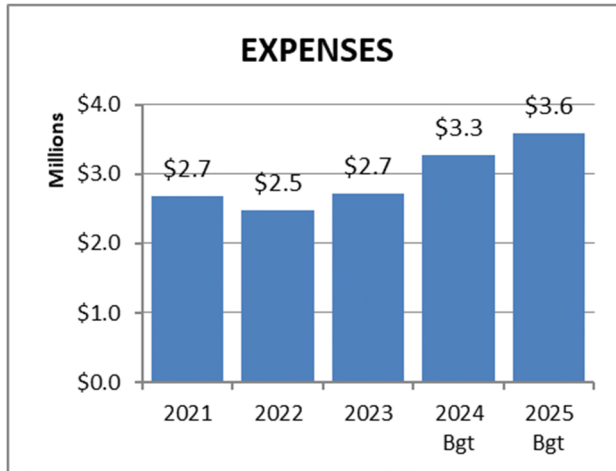
ORC Section 2301.20-25 - Recording of actions; preservation of records; Fees/compensation for reporters; Furnishing of transcripts.

	2021	2022	2023	2024 Budget	2025 Budget
Revenues	-	-	-	-	-

Expenses (by category)	2,681,797	2,485,646	2,720,547	3,273,959	3,597,112
Personnel	2,541,274	2,384,152	2,516,067	3,147,889	3,469,438
Non-Personnel	140,523	101,494	204,480	124,070	127,674
Capital	-	-	-	2,000	-

Expenses (by area)	<i>This department has only one budgetary division in the general fund.</i>
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Employees	38.00	34.75	35.50	35.50	36.25
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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.

2025 BUDGET There are no programmatic changes from prior budgets. The growth in personnel is primarily attributed to 2024 market rate salary adjustments. The office also converted a part-time employee position to a full-time role.

To achieve a balanced budget for 2025, several strategies were employed, including vacancy rate reductions and carefully reviewing expenditure reductions. Additionally, non-recurring items in departmental requests were removed to streamline expenses.

Ultimately, across-the-board reductions were employed to close the gap and ensure the budget remains sustainable given the financial challenges ahead.

PRIOR YEARS In 2024, the court implemented market rate salary adjustments to align with comparable positions, aiming to retain and attract qualified court reporters.

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: 2025

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, furlonghees, and ex-offenders under conditional pardon from state penal institutions. The Electronic Monitoring Unit supervises offenders that are allowed to serve time at home.

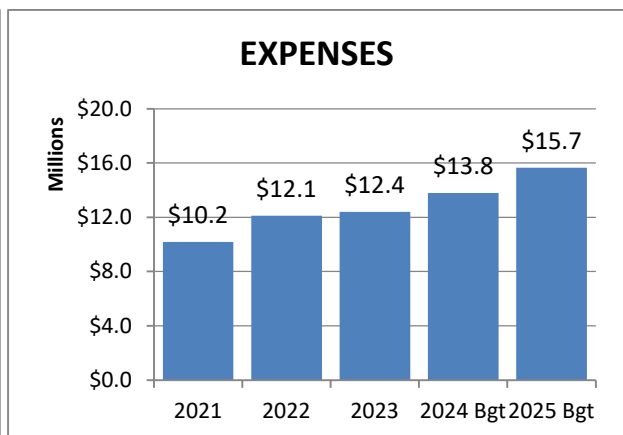
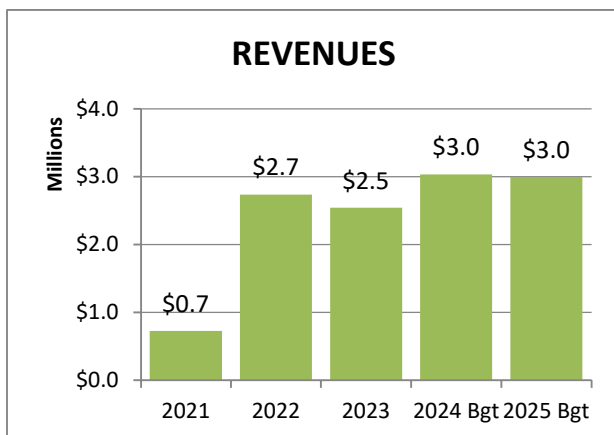
ORC Section 2301.27-.32 - Common Pleas Probation and supervisory services; 1901.33 Municipal Court employees

	2021	2022	2023	2024 Budget	2025 Budget
Revenues	725,582	2,736,025	2,539,129	3,030,194	2,992,044
Reimbursement	711,427	715,206	667,563	776,694	778,544
Court Order Payments	-	1,994,047	1,846,547	2,228,500	2,188,500
Other Revenue	14,155	26,772	25,019	25,000	25,000

Expenses (by category)	10,175,005	12,121,288	12,400,342	13,799,104	15,658,079
Personnel	8,826,977	9,052,400	8,735,733	9,848,449	11,690,562
Non-Personnel	1,348,028	3,068,888	3,593,947	3,898,100	3,906,875
Capital	-	-	70,662	52,555	60,642

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

Employees	141.05	132.00	133.20	136.00	149.00
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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.

2025 BUDGET The 2025 budget request for Probation initially aimed to establish a Risk Based Supervision program focused on offender risk to help reduce recidivism rates. This plan included funding for six new probation officer positions specifically to supervise offenders according to their risk levels. Additionally, the budget sought to add two positions for an electronic monitoring unit (EMU), an EMU officer supervisor and an EMU officer—due to the growing use of EMU devices as a jail-diversion strategy. However, due to declining reserves in the Probation Services restricted fund, 13 Substation probation officers were absorbed into the general fund budget. Due to limit resources within the TCAP grant, the 2025 budget will not transfer personnel expenses to that grant, which is a shift from the last two years when \$1 million in personnel costs was covered by the grant.

With the increasing utilization of EMU devices, the contract with the vendor supplying these devices will also see an increase in costs in 2025. Consequently, given the financial constraints on the general fund, the Risk Based Supervision program has been excluded from the budget.

To achieve a balanced budget for 2025, several strategies were employed, including vacancy rate reductions, enhancing revenue, and carefully reviewing expenditure reductions. Additionally, non-recurring items in departmental requests were removed to streamline expenses.

Ultimately, across-the-board reductions were employed to close the gap and ensure the budget remains sustainable given the financial challenges ahead.

PRIOR YEARS 2024 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 again allocated \$1 million to offset personnel expenses.

During 2023, overall personnel costs increased due to market rate salary adjustments implemented in 2022, however the Court offset this growth by allocating \$1M from the TCAP grant to help mitigate those increases. 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 the Mental Health and Recovery Services Board (MHR SB) to assist with specialized dockets.

GENERAL FUND BUDGET SUMMARIES: 2025

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.

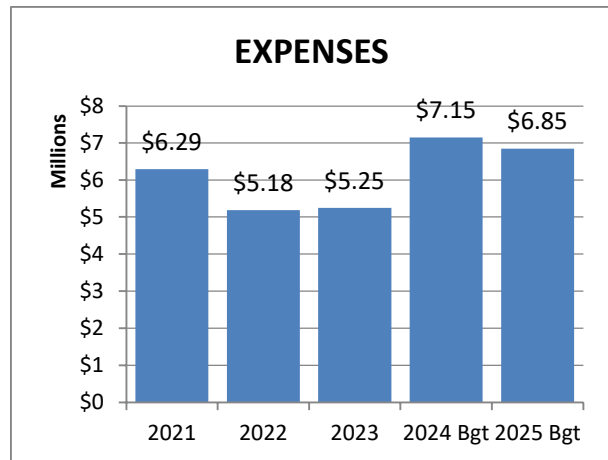
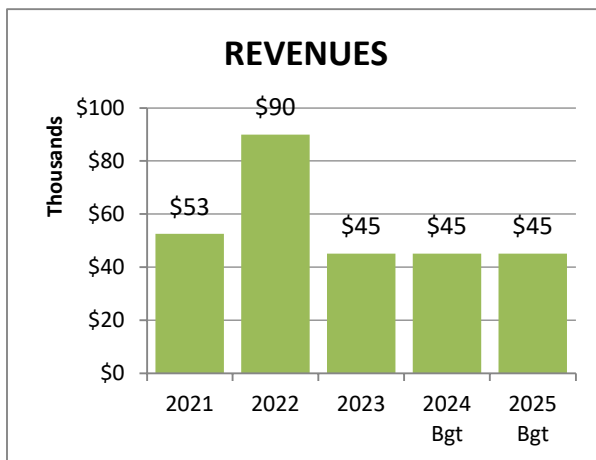
ORC Section 133.30 - Sale of securities; Section 339.14 - County hospital commission.

	2021	2022	2023	2024 Budget	2025 Budget
Revenue	52,500	90,000	45,000	45,000	45,000

Expenses (by category)	6,286,799	5,181,456	5,245,911	7,145,000	6,845,000
<i>Non-Personnel</i>	36,799	21,456	43,396	45,000	45,000
<i>Transfers</i>	6,250,000	5,160,000	5,202,515	7,100,000	6,800,000

Expenses (by area)	6,286,799	5,181,456	5,245,911	7,145,000	6,845,000
<i>Debt</i>	6,250,000	5,160,000	5,202,515	7,100,000	6,800,000
<i>Hospital Commission</i>	36,799	21,456	43,396	45,000	45,000

Employees	-	-	-	-	-
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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.

2025 BUDGET Changes in the 2025 debt service budget are due to a refunded Various Purpose GO issue from 2015, and a new 2024 Various Purpose GO issue. In an effort to balance, we've cut \$300K from the transfer. This cut will not allow the County to build a budget for a 2025 debt issue.

PRIOR YEARS In 2024, the debt budget was increased 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.

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

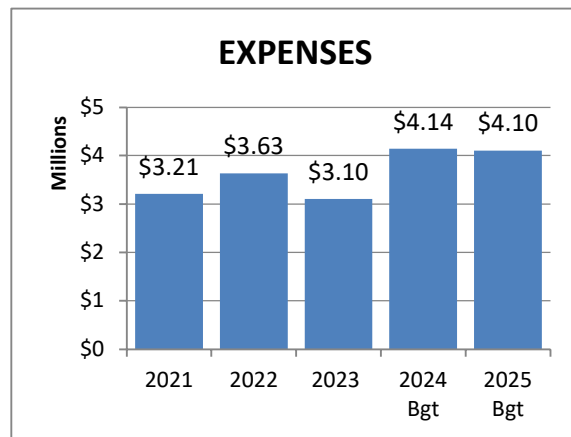
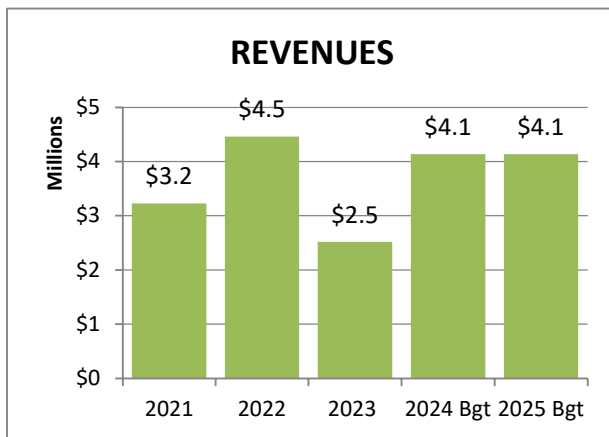
Uses The County monitoring team includes staff from County Administration and a consulting firm with accounting and utility experience (including subcontractors) who act as an "owner's representative" to the County on MSD matters. The team provides analysis, capital program review, and financial oversight.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

	2021	2022	2023	2024 Budget	2025 Budget
Revenues	3,225,520	4,458,455	2,516,481	4,135,222	4,135,222

Expenses (by category)	3,207,672	3,633,174	3,104,357	4,137,785	4,099,650
<i>Personnel</i>	239,699	260,340	269,833	280,485	287,050
<i>Contractors/Counsel</i>	2,967,973	3,372,834	2,834,524	3,857,300	3,812,600

Employees	2.65	1.65	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.

2025 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 head count fell by 1.0 in 2022 because of the removal of a long-vacant finance position. The 2024 budget was slightly higher due to the timing of payment of prior invoices as well as on-going Phase 2A and Phase 2B negotiations.

GENERAL FUND BUDGET SUMMARIES: 2025

Dept 70 Veterans Service Commission (VSC)

Sources Senior Services levy funding toward relief and assistance payments to senior veterans

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

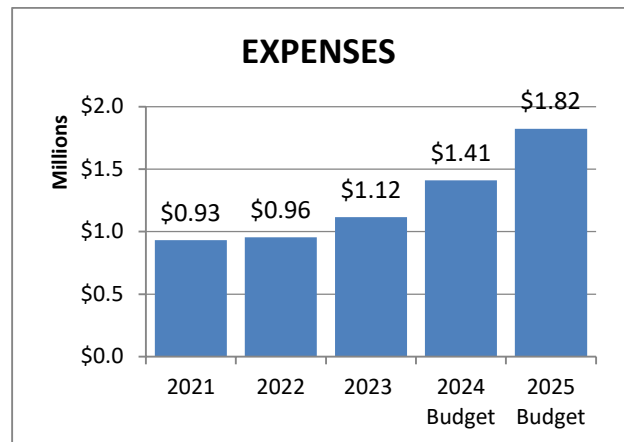
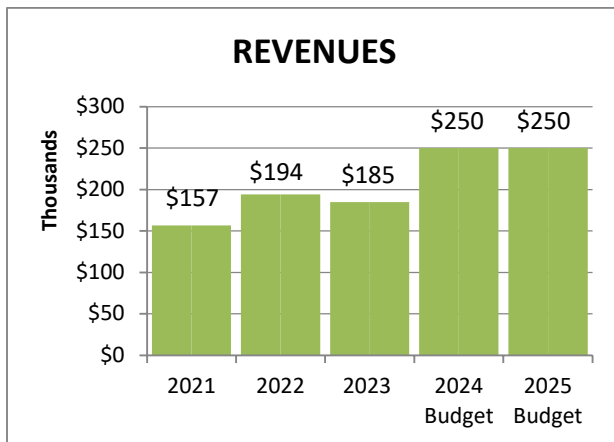
ORC Chapter 5901 - Veterans Service Commission

	2021	2022	2023	2024 Budget	2025 Budget
Revenues	156,554	194,135	184,726	250,000	250,000
Other Reimbursements	156,283	194,135	184,726	250,000	250,000
Refund of Expenses	271	-	-	-	-

Expenses (by category)	930,691	955,996	1,115,067	1,409,798	1,823,903
Personnel	666,483	658,971	686,276	860,286	1,350,993
Veterans Relief	239,124	258,412	381,014	500,346	307,290
Other Expenses	20,384	38,613	47,777	49,166	65,620
Capital	-	-	-	-	100,000
Memorial Day	4,700	-	-	-	-

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	16.65
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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.

2025 BUDGET The Veterans Service Commission experienced multiple changes in leadership roles during 2024 including the hiring of a new executive director. Three new part-time commissioners were named to the VSC Board in 2024 as well. The total VSC Board count remains the same at five. Four new manager positions are included in the 2025 budget. Those manager roles include: Transportation

Manager; Claims Manager; Outreach Manager and Emergency Financial Assistance (EFA) Manager. There are also three part-time drivers added to the budget. The purpose is to offer resources, specifically medical transportation services, to Hamilton County veterans in a more convenient format.

Capital expenses of \$100,000 include the purchase of three vans for the transportation program. These vans will be ADA compliant and will be used to transport Hamilton County veterans for various medical appointments.

The VSC relief budget is increasing from \$494,000 in 2024 to \$1.2 million; the entirety of which is included in the 2025 budget. The 2025 Recommended General Fund Budget reflects an amount of \$307,290 with the remainder budgeted from reserves until the demand is tested and verified.

New programs are added, including Oral Health and Vision, among others. Advertising is increasing to \$300,000 in the 2025 budget. The increased advertising budget will facilitate multiple communication formats including social media, radio, and television. The intent is to reach every veteran in Hamilton County to ensure they understand that VSC is an available County resource.

VSC is planning to host another Veterans Appreciation Event in 2025. Funding for the event is contained within the 2025 Recommended Budget.

The 2025 VSC budget request exceeded the statutory threshold prescribed in ORC 5901.021. This statute allows the Board of County Commissioners the option to appoint additional memberships to the VSC Board if the request exceeds the current year appropriation by more than 10%. No action has been taken in this regard as of the submittal of the Administrator's Recommended Budget.

PRIOR YEARS: The VSC held an inaugural Veterans Appreciation event in 2024. The event was sponsored by the Veterans Service Commission and the Board of County Commissioners. It is estimated that over 1,800 Hamilton County veterans including family members were served during this event. Multiple community partners participated and provided volunteers and other needed resources. This event will be an annual event hosted by Hamilton County Veterans Service Commission.

Management of the Memorial Day reimbursement program transitioned to County Administration in 2022.



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Restricted Fund Overviews

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

BY FUNCTIONAL AREA

FUNCTION: Internal Service

<i>Department / Fund Name.....</i>	<i>Fund No.</i>
Auditor / Auditor's Computer Center.....	931-004
Commissioners & Administration / Workers Compensation.....	931-003
Debt Service / Unvoted General Obligation Debt Service.....	900-002
Debt Service / Special Assessment Debt Service.....	900-003
Debt Service /Special Assessment Debt Issuance.....	921-009
Non-Departmentals / Medical Self-Insurance Fund.....	931-010
Non-Departmentals / Judgement and Claims.....	960-020
Non-Departmentals / 27th Pay Reserve.....	002-042

FUNCTION: Judicial

<i>Department / Fund Name.....</i>	<i>Fund No.</i>
Clerk of Courts / Auto Title Administration.....	002-018
Clerk of Courts / Citizen Reward Program.....	002-062
Common Pleas / Clerk of Courts Automation.....	002-015
Common Pleas / Common Pleas Legal Research.....	002-027
Common Pleas / Administration of Justice.....	002-031
Common Pleas / Common Pleas Mediation.....	002-046
Common Pleas / Common Pleas Special Projects.....	002-054
Domestic Relations / Domestic Relations Special Projects.....	002-068
Juvenile Court / Juv Indigent Driver Alcohol Treatment.....	002-020
Juvenile Court / Juvenile Court Legal Research.....	002-065
Juvenile Court / Juvenile Court Special Projects.....	002-073
Law Library / Law Library.....	002-071
Municipal Court / Court Delay Reduction.....	002-029
Municipal Court / Municipal Court Special Projects.....	002-044
Probate / Victims of Domestic Violence.....	002-007
Probate / Probate Court Conduct of Business.....	002-008
Probate / Indigent Guardianship.....	002-013
Probate / Probate Court Automation.....	002-016
Probate / Probate Court Legal Research.....	002-022
Probate / Probate Dispute Resolution.....	002-049
Probate / Probate Court Special Projects.....	002-075
Probate / Probate Guardianship Special Project.....	002-077
Probation / Indigent Drivers.....	002-069
Probation / Probation Services.....	002-032

FUNCTION: Public Safety

<i>Department / Fund Name.....</i>	<i>Fund No.</i>
Auditor / Dog & Kennel.....	002-005
CLEAR / CLEAR.....	003-005
Comm Center / County Communication Center	931-005
Comm Center / Wireless 911 Government Assistance Fund	002-063
Coroner / Coroner's Out of County Fees.....	002-051
EMA / Emergency Management Agency.....	002-006
Sheriff / Law Enforcement & Education	002-014
Sheriff / Sheriff's Parking Violations	002-050
Sheriff / Sheriff's Concealed Handgun License.....	002-059
Sheriff / Sheriff's Peace Office Training.....	002-070

FUNCTION: Public Works

<i>Department / Fund Name.....</i>	<i>Fund No.</i>
Engineer / Permissive Auto Tax Municipal	002-024
Engineer / Permissive Auto Tax County	002-025
Engineer / Roads & Bridges.....	002-026
Engineer / Major Highway Operations - County	002-055
Engineer / Storm Water Oversight.....	002-057
Environmental Services / Air Quality Management.....	700-001
Environmental Services / Solid Waste Management Fund	002-002
Planning + Development / Water Rotary.....	002-019
Planning + Development / Storm Water Management	002-072

FUNCTION: Real Estate

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

FUNCTION: Recreational Activities

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

FUNCTION: Social Services

<i>Department / Fund Name.....</i>	<i>Fund No.</i>
DDS / Developmental Disabilities Services	003-002
Health/Hospitals / Indigent Health Care	003-004
Health/Hospitals / Family Services and Treatment Levy	003-010
JFS / Children’s Services	003-001
JFS / Bureau of Support.....	002-009
JFS / Public Assistance	002-023
JFS / Family Fund.....	002-039
JFS / Workforce Investment	002-060
MHRS / Mental Health Levy	003-003
MHRS / Mental Health Local Fund.....	002-045
MHRS / Mental Health and Recovery Services.....	002-047
Senior Services / Senior Services	003-006
Social/Justice Programs / Addiction Response	002-076
Social/Justice Programs / OneOhio Fund	002-078

FUNCTION: Stadium-Parking

<i>Department / Fund Name.....</i>	<i>Fund No.</i>
Parking / Parking Operations.....	946-013
Parking / Parking Repair and Improvement.....	946-016
Parking / Parking Debt Reserve	946-018
Stadiums / 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
Stadiums / Banks TIF Debt.....	946-017

BY DEPARTMENT/AGENCY NAME

<i>Department / Fund Name.....</i>	<i>Fund No.</i>
Auditor / Auditor's Computer Center.....	931-004
Auditor / Dog & Kennel.....	002-005
Auditor / Real Estate Assessment.....	002-001
CLEAR / CLEAR.....	003-005
Clerk of Courts / Auto Title Administration.....	002-018
Clerk of Courts / Citizen Reward Program.....	002-062
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
Court of Common Pleas / Clerk of Courts Automation.....	002-015
Court of Common Pleas / Common Pleas Legal Research.....	002-027
Court of Common Pleas / Administration of Justice.....	002-031
Court of Common Pleas / Common Pleas Mediation.....	002-046
Court of Common Pleas / Common Pleas Special Projects.....	002-054
Court of Domestic Relations / Special Projects.....	002-068
Commissioners & Administration / Workers Compensation.....	931-003
Debt Service / Unvoted General Obligation Debt Service.....	900-002
Debt Service / Special Assessment Debt Service.....	900-003
Debt Service / Special Assessment Debt Issuance.....	921-009
Developmental Disabilities Services / DDS Levy.....	003-002
Dog Warden / Dog & Kennel.....	002-005
Economic Development / Hotel/Motel Lodging Tax.....	002-058
EMA / Emergency Management Agency.....	002-006
Engineer / Permissive Auto Tax Municipal.....	002-024
Engineer / Permissive Auto Tax County.....	002-025
Engineer / Roads & Bridges.....	002-026
Engineer / Major Highway Operations - County.....	002-055
Engineer / Storm Water Oversight.....	002-057
Environmental Services / Air Quality Management.....	700-001
Environmental Services / Solid Waste Management Fund.....	002-002
Health/Hospitals / Indigent Health Care.....	003-004
Health/Hospitals / Family Services and Treatment Levy.....	003-010
Job & Family Services / Children's Services.....	003-001
Job & Family Services / Bureau of Support.....	002-009
Job & Family Services / Public Assistance.....	002-023
Job & Family Services / Family Fund.....	002-039
Job & Family Services / Workforce Investment.....	002-060
Juvenile Court / Juvenile Indigent Driver Alcohol Treatment.....	002-020
Juvenile Court / Juvenile Court Legal Research.....	002-065
Juvenile Court / Juvenile Court Special Projects.....	002-073
Law Library / Law Library.....	002-071

Mental Health and Recovery Services / Mental Health Levy	003-003
Mental Health and Recovery Services / Local Fund	002-045
Mental Health and Recovery Services / MHRS.....	002-047
Municipal Court / Court Delay Reduction	002-029
Municipal Court / Municipal Court Special Projects.....	002-044
Non-Departmentals / Medical Self-Insurance Fund	931-010
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Planning + Development / Storm Water Management	002-072
Probate / Victims of Domestic Violence.....	002-007
Probate / Probate Court Conduct of Business.....	002-008
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Treasurer / Treasurer's Delinquent Real Estate.....	002-010
Treasurer / Treasurer's Optional Payment.....	002-017
Treasurer / Tax Certificate Administration Fund.....	002-067
Zoo / Zoological Gardens	003-008

RESTRICTED FUND BUDGET SUMMARIES: 2025

Fund 002-001 Real Estate Assessment (REA)

Dept Auditor

Sources Property tax fees

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

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

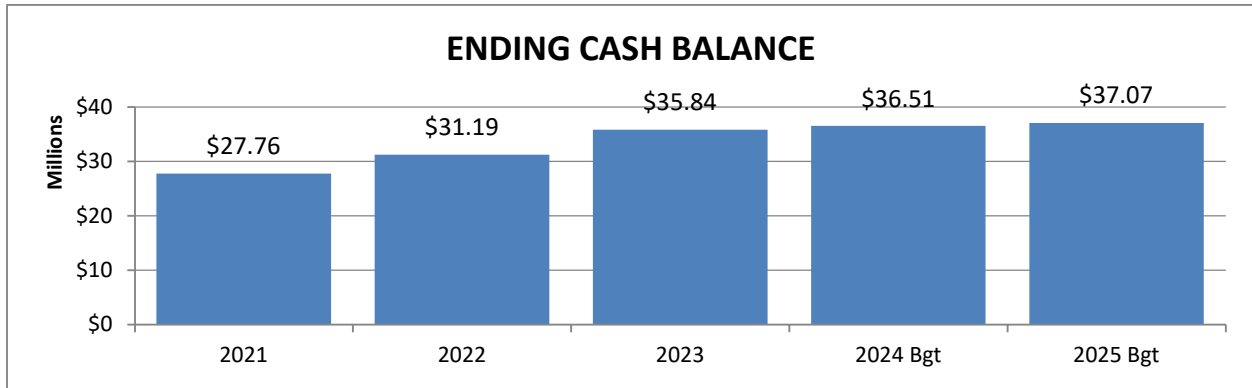
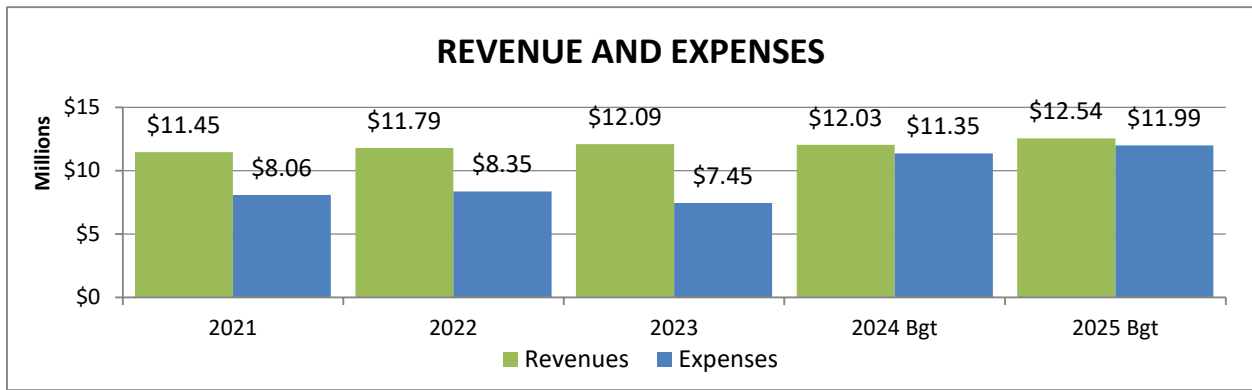
	2021	2022	2023	2024 Budget	2025 Budget
Revenues	11,451,470	11,787,952	12,088,956	12,026,000	12,540,000
Service Fees	11,451,380	11,787,762	12,088,457	12,026,000	12,540,000
Miscellaneous	90	190	499	-	-

Expenses (by category)	8,060,026	8,351,073	7,445,963	11,350,530	11,987,455
<i>Personnel</i>	3,678,284	3,645,915	3,825,719	5,117,870	5,314,900
<i>Non-Personnel</i>	4,359,283	4,592,817	3,597,549	6,097,660	5,840,555
<i>Capital</i>	22,459	112,341	22,695	135,000	832,000

Expenses (by area)	<i>There is only one budgetary division in this fund.</i>				
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Ending Cash Balance	27,757,268	31,194,147	35,837,140	36,512,610	37,065,155
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Employees	48.10	47.55	47.15	51.25	50.95
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BACKGROUND The Auditor’s office typically underspends in this fund and carries a substantial employee vacancy. The budget year figure for 2025 reflects this dynamic, as do, to a lesser extent, 2023 estimates. The Auditor accumulates a balance in this fund between reassessments, which has historically been rebated to jurisdictions in the physical reassessment year. The last rebate (\$14M) occurred in 2018.

2025 BUDGET Personnel expenses have increased as the new Auditor assessed market increases for its employees. Employee counts are slightly down due to reallocation. Non-personnel expenses are mostly driven by postage, printing and publishing, and subscriptions and memberships.

PRIOR YEARS 2024 personnel increased with the addition of two account clerks, a GIS technician, and other reallocations.

RESTRICTED FUND BUDGET SUMMARIES: 2025

Fund 002-002 Solid Waste Management

Dept Environmental Services

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

Uses The Solid Waste District (ReSource) ensures that the County achieves State mandated goals for waste reduction and required solid waste planning. ReSource, a non-regulatory agency, reduces reliance on landfills through waste reduction, reuse, and recycling programs working closely with communities, businesses, and schools.

ORC 343.01 Establishment and maintenance of county or joint solid waste management district;
 3734.52 Establishing a county or joint solid waste management districts;
 3734.54 Preparing and submitting solid waste management plan.

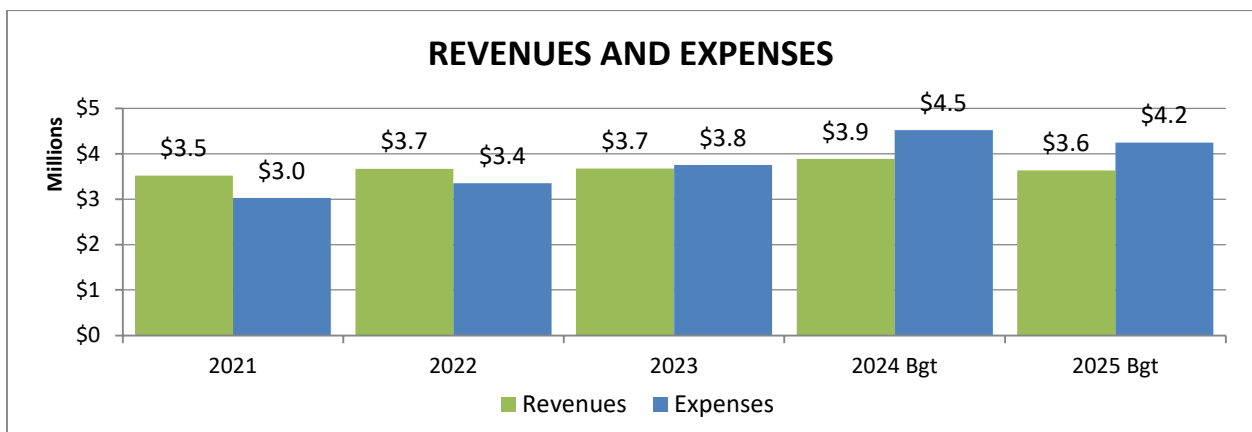
	2021	2022	2023	2024 Budget	2025 Budget
Revenues	3,517,836	3,671,085	3,675,284	3,887,800	3,633,000
<i>Landfill Tonnage Fees</i>	3,514,792	3,662,329	3,643,200	3,882,800	3,600,000
<i>Other Revenues</i>	3,044	8,756	32,084	5,000	33,000

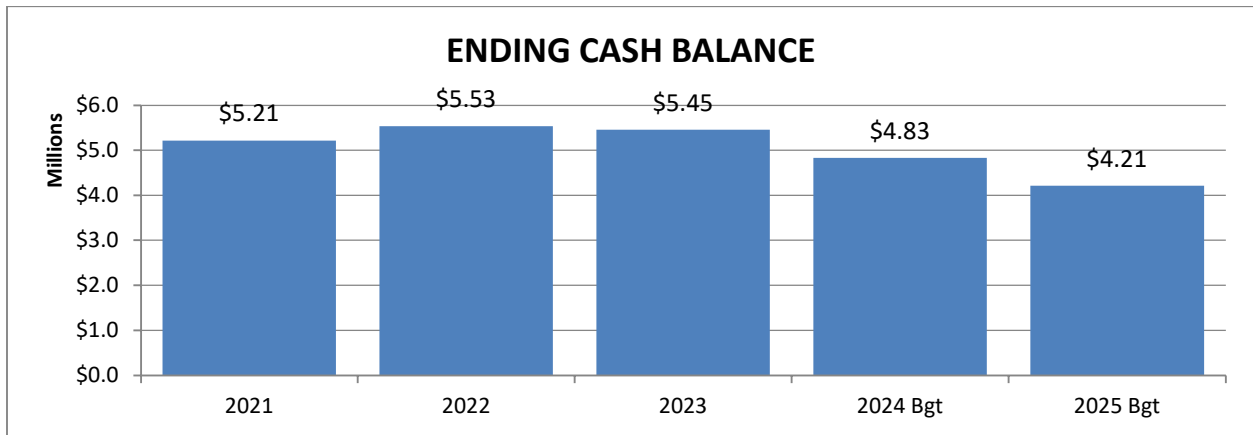
Expenses (by category)	3,024,364	3,352,313	3,752,785	4,517,260	4,245,366
<i>Personnel</i>	758,132	838,732	883,728	971,065	1,080,103
<i>Non-Personnel</i>	2,265,764	2,513,581	2,869,057	3,486,195	3,165,263
<i>Capital</i>	468	-	-	60,000	-

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

Ending Cash Balance	5,213,282	5,532,055	5,454,554	4,825,094	4,212,728
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Employees	11.48	13.01	12.27	11.51	11.51
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BACKGROUND The primary purpose of this agency is to reduce reliance on landfills through waste reduction, reuse, and recycling programs. This agency works closely with communities, schools, businesses to provide technical assistance, and education to reduce waste. ReSource is a division of Hamilton County Environmental Services.

2025 BUDGET The 2025 budget focuses on the priority waste stream of organics (food scraps and yard trimmings). Programming includes a residential campaign to encourage reducing food waste at home, support for food rescue organizations, backyard composting education, a food manufacturing cohort, and support for community composting. ReSource will continue to allocate funding to increase business recycling and partner with communities to improve accessibility of multi-family recycling as well as educational campaigns to increase recycling and in-classroom and assemblies in schools.

PRIOR YEARS In 2024 the updated Solid Waste Management Plan was adopted through resolutions of the Board of County Commissioners and of communities representing 99% of the population. New programs in the solid waste plan included hiring consultants to conduct an organics processing feasibility study and increasing assistance available to businesses.

In 2023 and 2024, ReSource piloted smaller community-level Household Hazardous Products collection events to improve accessibility of the program. Half of these events were held in US EPA designated environmental justice areas with 1,654 residents participating in 2023. ReSource matched a \$400,000 grant with \$100,000 to invest in medium-scale community composting efforts at three urban agriculture sites. Hamilton County achieves a 55% diversion rate, the highest of any urban county in Ohio.

Personnel costs have grown over the past few years. The department hired an assistant solid waste manager, program specialist, accountant, and an intern. The last three positions' personnel costs were allocated between this fund and Air Quality Management fund.

RESTRICTED FUND BUDGET SUMMARIES: 2025

Fund 002-005 Dog & Kennel

Dept Dog Warden, Auditor

Sources Dog licenses, general fund subsidy, dog warden fines

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

ORC Section 955.20 Dog and Kennel Fund

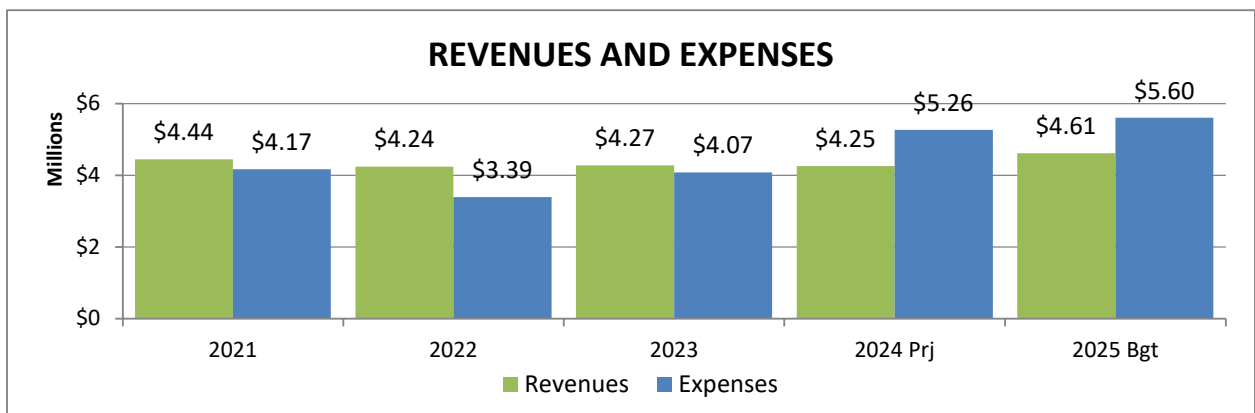
	2021	2022	2023	2024 Project	2025 Budget
Revenues	4,439,603	4,237,775	4,272,099	4,254,700	4,610,000
<i>Licenses</i>	800,890	701,210	744,932	730,000	700,000
<i>Fees & Fines</i>	38,712	36,566	27,167	24,700	20,000
<i>Subsidy</i>	3,600,000	3,500,000	3,500,000	3,500,000	3,890,000

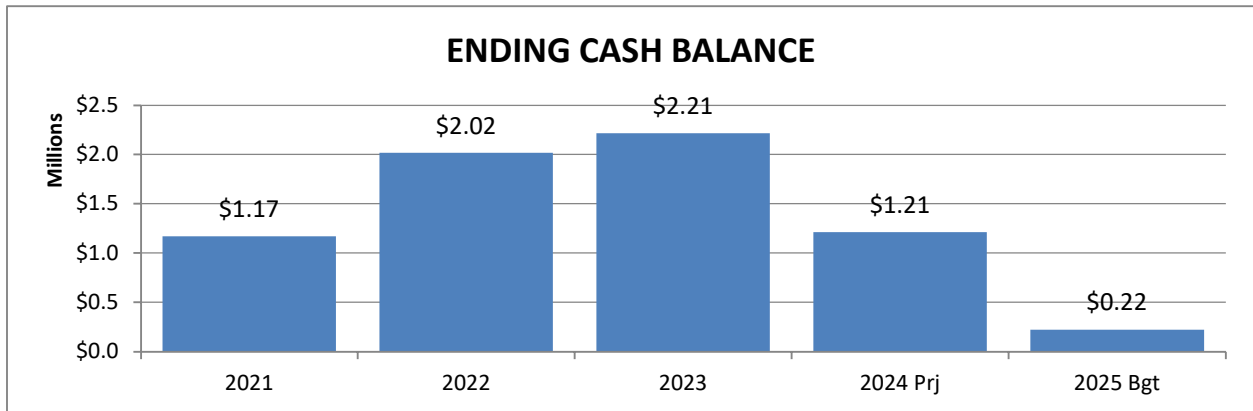
Expenses (by category)	4,166,862	3,388,641	4,074,028	5,258,317	5,598,503
<i>Personnel</i>	24,222	29,589	33,604	34,433	34,512
<i>Non-Personnel</i>	4,142,640	3,359,052	4,040,424	5,223,884	5,563,991

Expenses (by area)	4,166,861	3,388,641	4,074,028	5,258,317	5,598,503
<i>Auditor</i>	76,621	73,576	87,311	90,922	98,503
<i>Dog Warden</i>	4,090,240	3,315,065	3,986,717	5,167,395	5,500,000

Ending Cash Balance	1,167,688	2,016,823	2,214,894	1,211,276	222,774
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Employees	0.20	0.05	0.05	0.05	0.05
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2025 BUDGET The 2025 budget assumes a modest cost increase for the Dog Warden contract with Cincinnati Animal CARE. To unburden the general fund, the subsidy for this fund has not increased at the same pace as the contract cost, cutting into the fund’s reserve. Shelter activity and costs began to rise substantially in 2023-2024. Reserves at both CAC and the Dog and Kennel Fund have been drawn upon, and in 2025 the general fund subsidy is being increased. It will likely need to grow again in 2026.

License and fee revenues continue to decline.

PRIOR YEARS The Dog & Kennel Fund activity for 2020-2024 reflect the transition of the office to the Cincinnati Animal CARE in August 2020, the expansion of shelter services to encompass no-kill operations, and the lease of the current shelter facility in Northside. This has entailed a substantial increase in the subsidy for the program. The County will work with our humane society partner in the years ahead to leverage private fundraising to offset the costs of the kennel operation.

The fund has generally decreasing revenues from dog licenses and rising costs for the dog warden patrol and shelter. This deficit operation was offset by an increase to the general fund subsidy in 2021, which has been held even until 2025.

RESTRICTED FUND BUDGET SUMMARIES: 2025

Fund 002-006 Emergency Management Agency

Dept Emergency Management Agency

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

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

ORC 5502.26 - Countywide emergency management agency

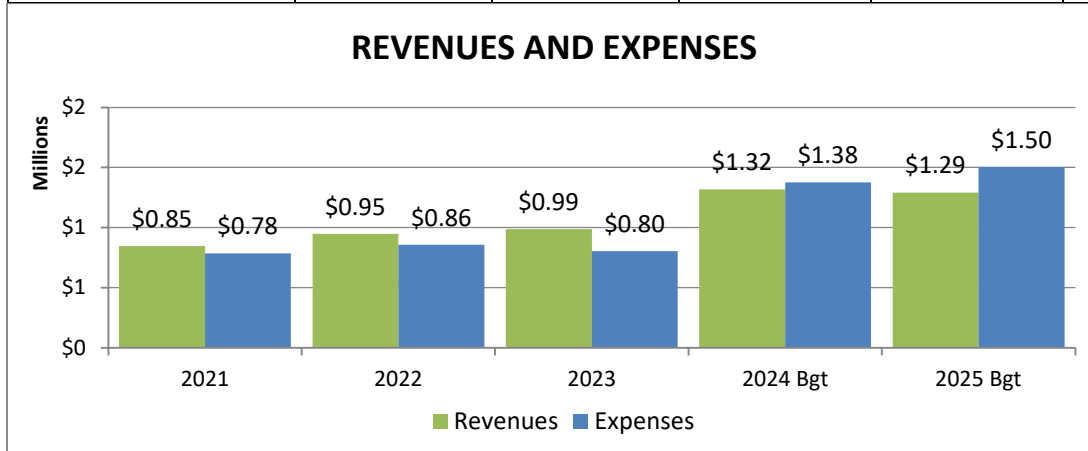
	2021	2022	2023	2024 Proj	2025 Budget
Revenues	845,185	945,278	985,198	1,316,775	1,290,310
General Fund Subsidy	670,000	810,000	850,000	1,242,775	1,216,310
Intergovernmental	161,065	129,778	130,198	74,000	74,000
Other Revenue	14,120	5,500	5,000	-	-

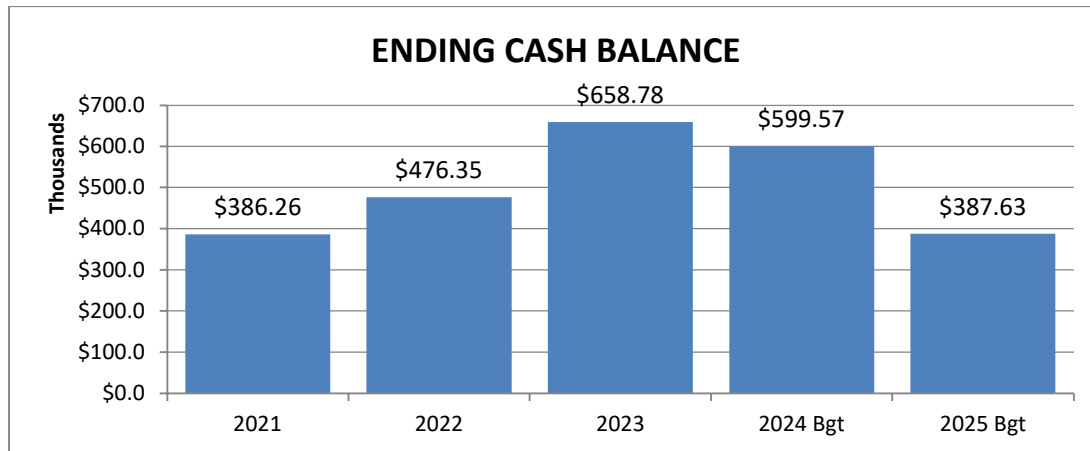
Expenses	782,940	855,195	802,764	1,375,986	1,502,253
Personnel	77,875	129,195	190,332	298,632	373,779
Non-Personnel	705,065	707,631	526,519	1,003,493	1,106,613
Capital Outlay	-	-	85,913	73,861	21,861
Operating Transfers	-	18,369	-	-	-

Expenses (by area)	782,940	855,195	802,764	1,171,337	1,502,253
Administration	680,638	752,892	700,461	1,069,034	1,399,950
Hazmat/LEPC	102,303	102,303	102,303	102,303	102,303

Ending Cash Balance	386,264	476,347	658,781	599,570	387,627
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Employees	1.75	1.25	2.61	4.36	4.00
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BACKGROUND EMA relies primarily on a general fund subsidy to pay for day-to-day operations. A recent survey of other Ohio EMAs showed that nearly all Ohio counties cover EMA expenses with general fund dollars. In addition, EMA receives a substantial amount of recurring federal and state grant funding (approximately \$800K to \$2M annually). These grants are earmarked for disaster training practice, hazardous material planning, water search and rescue, and law enforcement training. There are also several non-recurring competitive grants, usually tied to specific equipment purchases. Should these grants be eliminated in the future, EMA will have to either cut programs, seek additional general fund appropriations, or find a new revenue source. While there are increased expenses in some areas, EMA continues to streamline work functions. These grants for 2024 include SERC (State Emergency Response Commission, \$104K), EMPG (Emergency Management Performance Grant, \$330K), HMEP and PUCO (Hazardous Materials Emergency Preparedness and Public Utilities Commission of Ohio hazmat grant which fluctuate depending on need and approval). \$6,000 is set aside annually for Emergency Management Accreditation (EMAP) certification every three years.

2025 BUDGET The 2025 EMA general fund subsidy revenue was decreases YoY by \$26K in an effort to balance the general fund. EMA continues to see an increase in siren maintenance costs, increasing \$160K YoY. Although EMA maintains a successful grant funded model, the agency has seen a decrease in federal grant funding, putting further strain on its restricted fund reserves. To combat these challenges, the agency will shift from a personnel to a non-personnel solution for its Continuity-of-Operations-Planning (COOP), by purchasing COOP software and training existing staff on it. EMA continues to seek and apply for further grant funding.

PRIOR YEARS In 2024, EMA, jointly with the Communications Center, will be purchasing a Mobile Incidence Support Vehicle. This vehicle will be equipped with communication and computer equipment that will enhance the agency's field-based dispatch capabilities, provide field support, and serve as collaborative space during emergency response operations. Purchasing costs of this vehicle will be funded by the Communications Center, as this will be a dual-use asset between EMA and the Communications Center.

In 2022, EMA instituted a weekly stipend for duty officers. In 2020, upgrades to the EOC (\$100K) and to the siren notification system (\$50K) were conducted (as reflected in the increase of the general fund subsidy and expenses). A mass mobile notification system began in 2018 which caused an increase of expense and revenue. This is a shared service with reimbursement from those communities that use the system. Beginning in 2016, an increase in expenses was tied to maintenance costs associated with the EOC and the county's emergency alert sirens.

RESTRICTED FUND BUDGET SUMMARIES: 2025

Fund 002-007 Domestic Violence

Dept Clerk of Courts, Probate Court

Sources Probate Court contributes \$17 per marriage license to this fund. The Clerk of Courts contributes \$32 per case from fees assessed for annulment, divorce, or dissolution of marriages.

Uses Semi-annually, these fees are allocated to the YWCA to support domestic violence shelter operations, contingent upon application and approval in accordance with Ohio Revised Code guidelines.

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

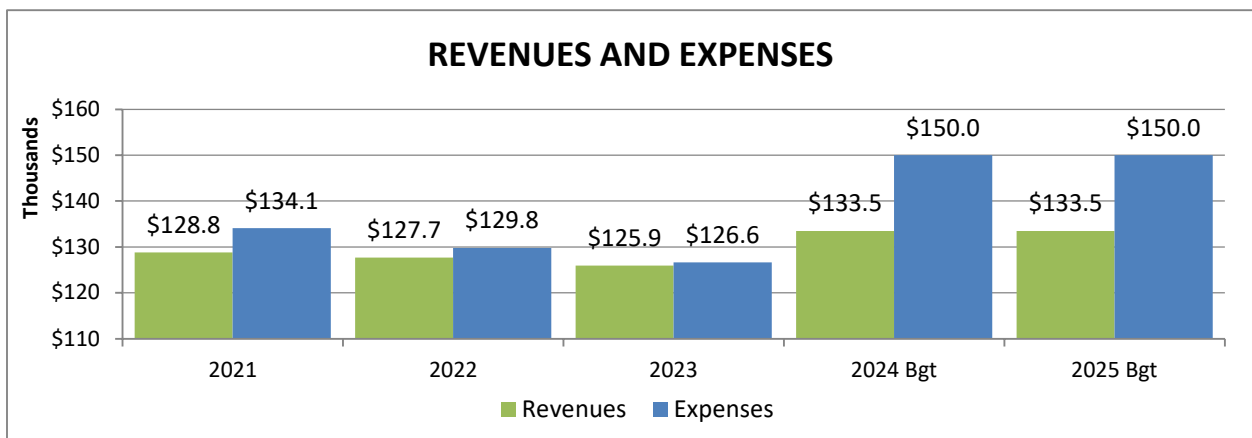
	2021	2022	2023	2024 Budget	2025 Budget
Revenues	128,778	127,719	125,917	133,500	133,500
<i>Divorce Fees</i>	52,992	50,624	50,301	60,000	60,000
<i>Marriage Fees</i>	75,786	77,095	75,616	73,500	73,500

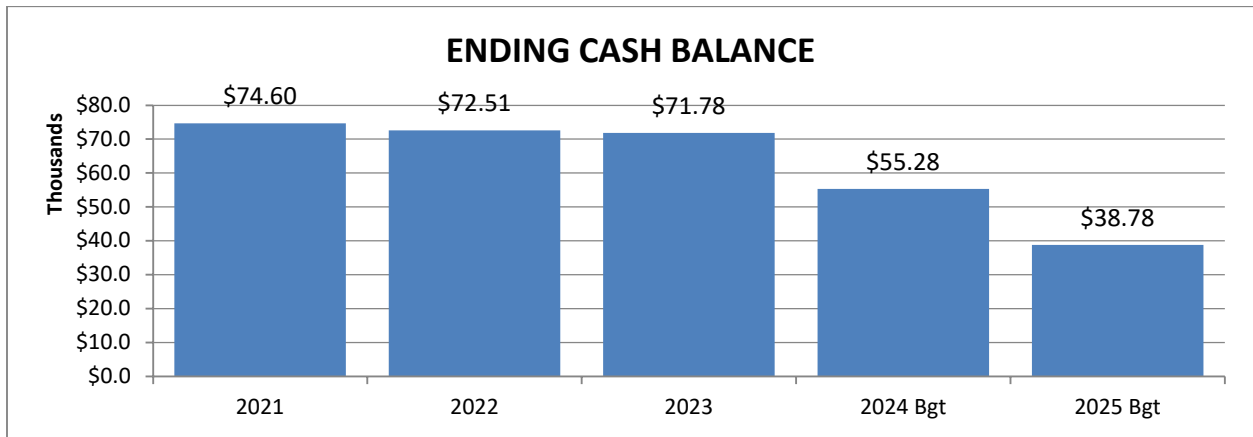
Expenses (by category)	2021	2022	2023	2024 Budget	2025 Budget
<i>Non-personnel</i>	134,091	129,805	126,650	150,000	150,000

Expenses (by area)	<i>There is only one budgetary division in this fund.</i>				
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Ending Cash Balance	74,599	72,513	71,780	55,280	38,780
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Employees	-	-	-	-	-
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BACKGROUND The fund's annual revenue varies based on the number of marriages, annulments, divorces, and dissolutions. The ending balance reflects collections from July to December, which are distributed in January.

All domestic violence shelters within the county can request operational funding, provided they meet specific criteria. Currently, only one shelter consistently qualifies. If additional shelters apply and are approved, funds will be distributed among all eligible organizations.

RESTRICTED FUND BUDGET SUMMARIES: 2025

Fund 002-008 Probate Court Conduct of Business

Dept Probate Court

Sources Court fees

Uses Special court projects, training, supplies, or court day-to-day operational requirements.

ORC 2101.19 Limitation of charges by probate judge - Probate court conduct of business fund.

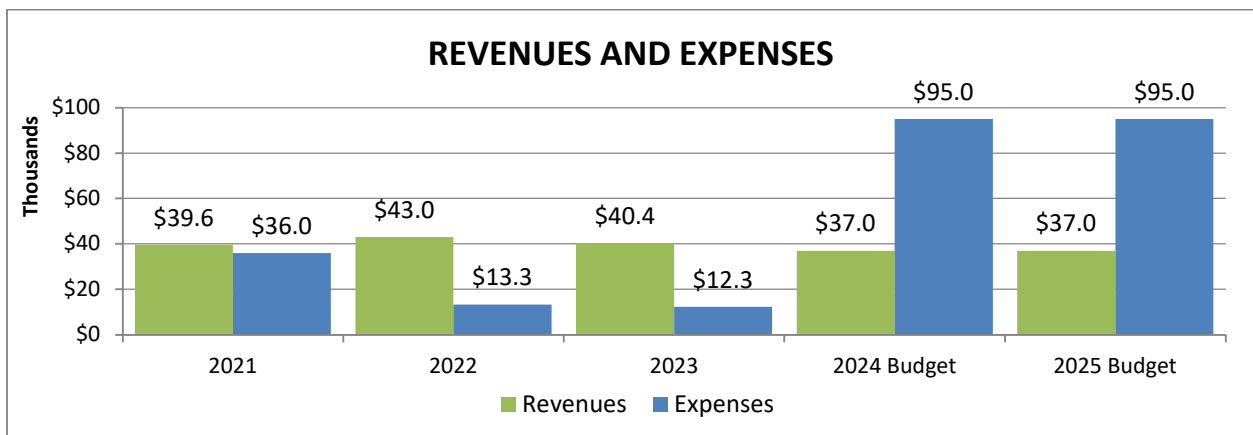
	2021	2022	2023	2024 Budget	2025 Budget
Revenues	39,580	43,039	40,391	37,000	37,000
<i>Service Fees</i>	39,580	43,039	40,391	37,000	37,000

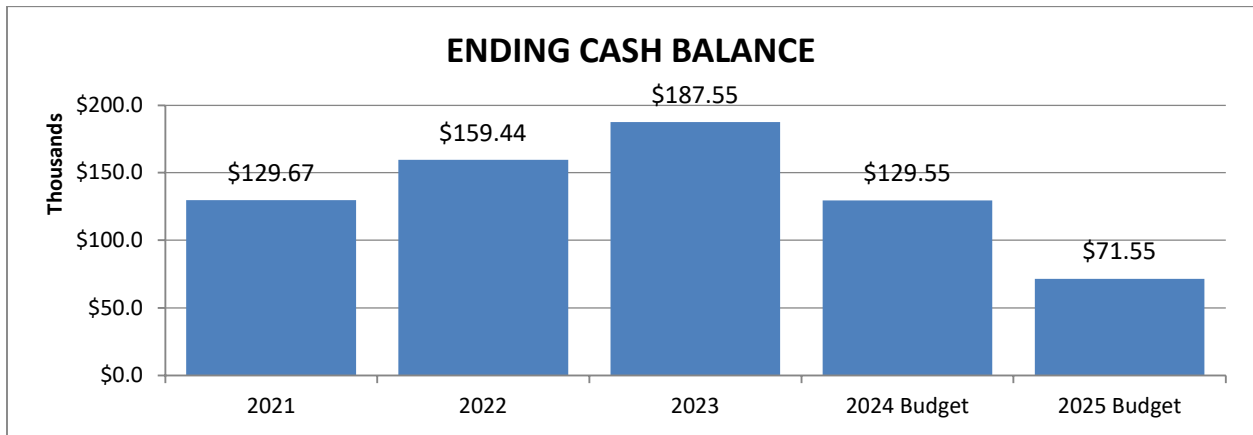
Expenses (by category)	36,008	13,266	12,282	95,000	95,000
<i>Other Expenditures</i>	36,008	13,266	12,282	95,000	95,000

Expenses (by area) *This fund has only one budgetary division.*

Ending Cash Balance	129,665	159,438	187,547	129,547	71,547
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Employees	-	-	-	-	-
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BACKGROUND This fund typically covers expenses such as employee bonds and public office liabilities. Appropriations are set higher than usual expenditures to maintain a healthy balance, allowing the Court to operate without seeking additional “emergency” appropriations from the commissioners.

2025 UPDATE The Conduct of Business fund balance has decreased due to its use in covering court operational costs. This aligns with the Probate Court's 2025 strategy to utilize restricted funds by reducing their balances.

2024 BUDGET While the projected reserve balance for 2023 and 2024 falls substantially, actual expenses will likely be comparable to prior years, thus maintaining a healthy balance.

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

RESTRICTED FUND BUDGET SUMMARIES: 2025

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

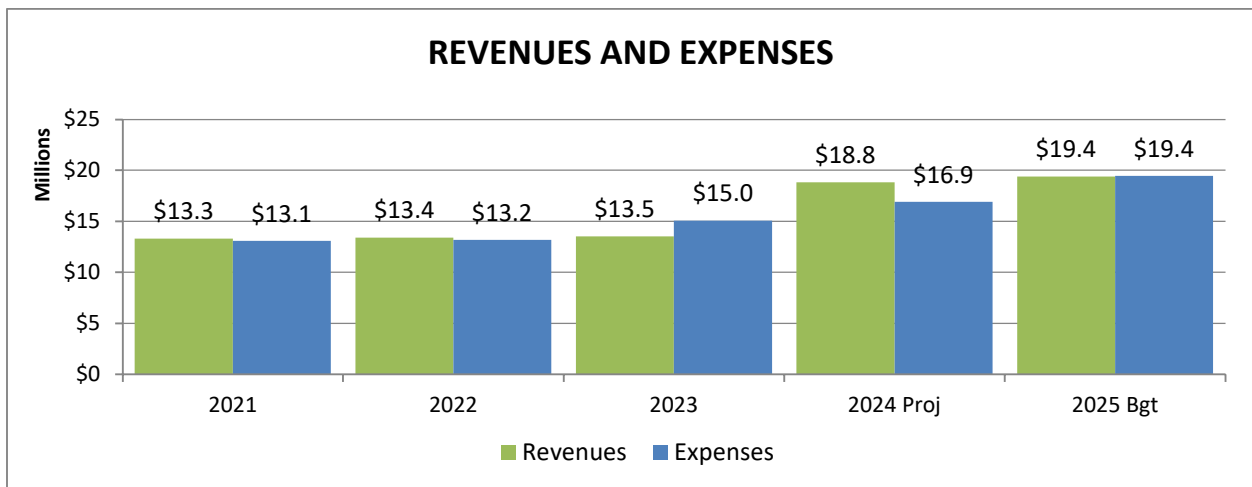
	2021	2022	2023	2024 Proj	2025 Budget
Revenues	13,289,848	13,399,755	13,526,043	18,835,305	19,391,600
<i>Intergovernmental</i>	9,502,039	9,251,516	9,404,391	14,065,518	13,741,000
<i>Other Fees</i>	3,093,169	3,499,628	3,165,998	2,400,600	3,650,600
<i>Children’s Service Levy</i>	694,640	648,611	798,104	2,369,187	2,000,000

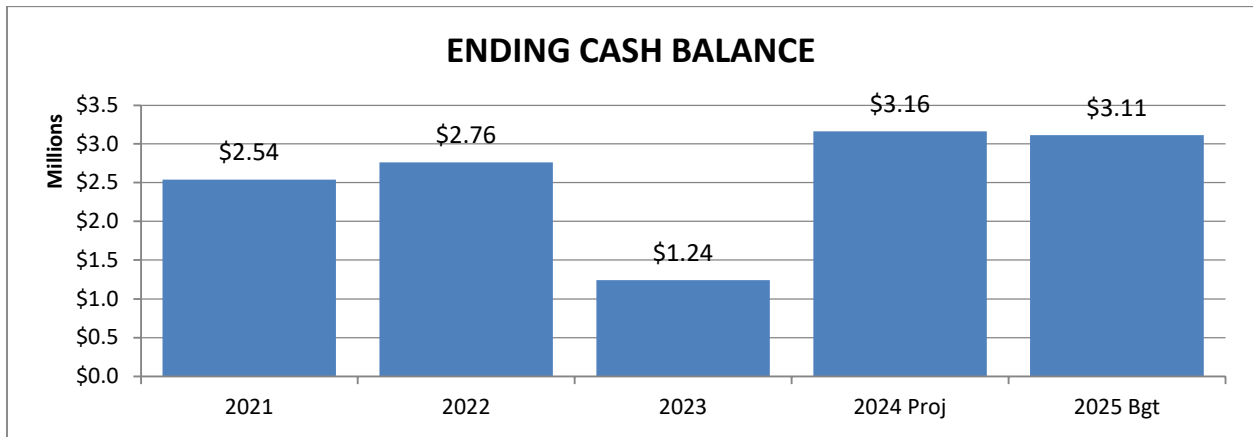
Expenses by (category)	13,080,890	13,176,838	15,043,627	16,916,439	19,441,335
<i>Personnel</i>	8,132,878	7,992,503	9,404,391	9,999,166	12,024,190
<i>Non-Personnel</i>	4,948,012	5,184,335	5,639,236	6,917,273	7,417,145

Expenses (by area) *This fund has only one budgetary division.*

Ending Cash Balance	2,537,414	2,760,331	1,242,747	3,161,612	3,111,877
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Employees	132.50	132.50	142.00	142.00	142.00
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BACKGROUND The Child Support Enforcement program employs various strategies, including searching databases to locate non-paying parents, “freezing and seizing” bank account funds, intercepting federal and state tax refunds, and suspending non-compliant parents’ driver’s and professional licenses. Additionally, it administers paternity tests and modifies child support orders. The federal government reimburses 66% of eligible IV-D (child support) expenses.

The annual budget for this fund is based on anticipated state matching funds. It operates as a reimbursement fund where expenses align with expected state, local, and federal revenues as determined by the state budget. The Children Services Levy covers the shortfall when state matching funds are insufficient. Fluctuations in the annual fund balance result from the timing of reimbursement payments.

2025 BUDGET Increases parallel those for 2024. Wage, contract, and shared costs continue to rise each year. This is expected, and revenues will respond accordingly. Staffing levels will remain at the same level as in 2024.

PRIOR YEARS Expenditures The increase from 2023 to 2024 is attributed to higher wages, an enhanced court contract, and increased shared costs, with staffing levels remaining unchanged between these years. This led to increased federal revenue and local matching funds from the children's services levy. The staff increase in 2023 resulted from reallocating personnel from the Public Assistance fund.

RESTRICTED FUND BUDGET SUMMARIES: 2025

Fund 002-010 Treasurer’s Delinquent Real Estate

Dept Treasurer

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

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

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

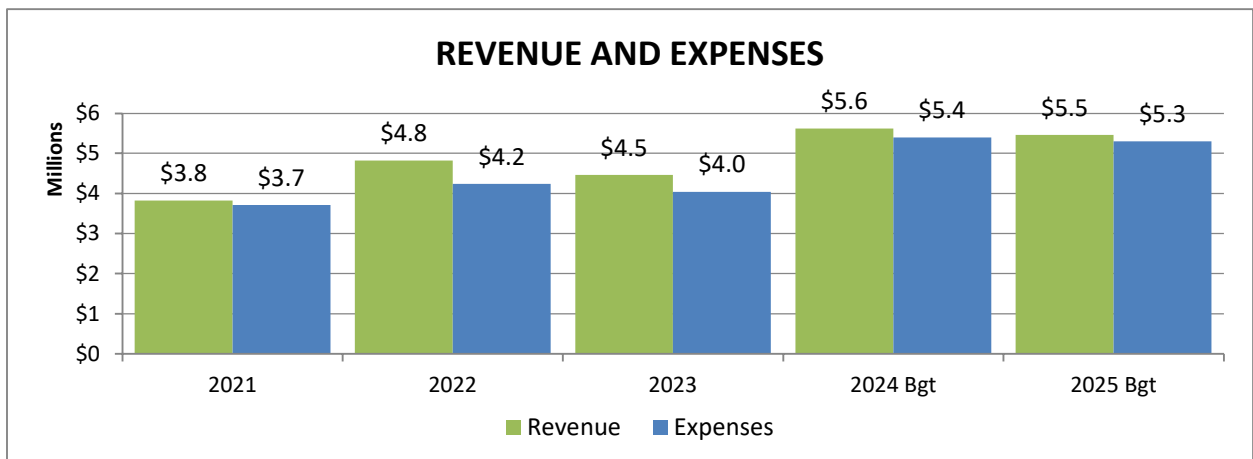
	2021	2022	2023	2024 Budget	2025 Budget
Revenues	3,819,497	4,823,493	4,462,240	5,614,100	5,460,650
<i>Delinquent Property Fees</i>	3,518,783	4,694,809	4,380,423	5,504,100	5,380,650
<i>Landbank Fees</i>	300,714	128,684	81,817	110,000	80,000

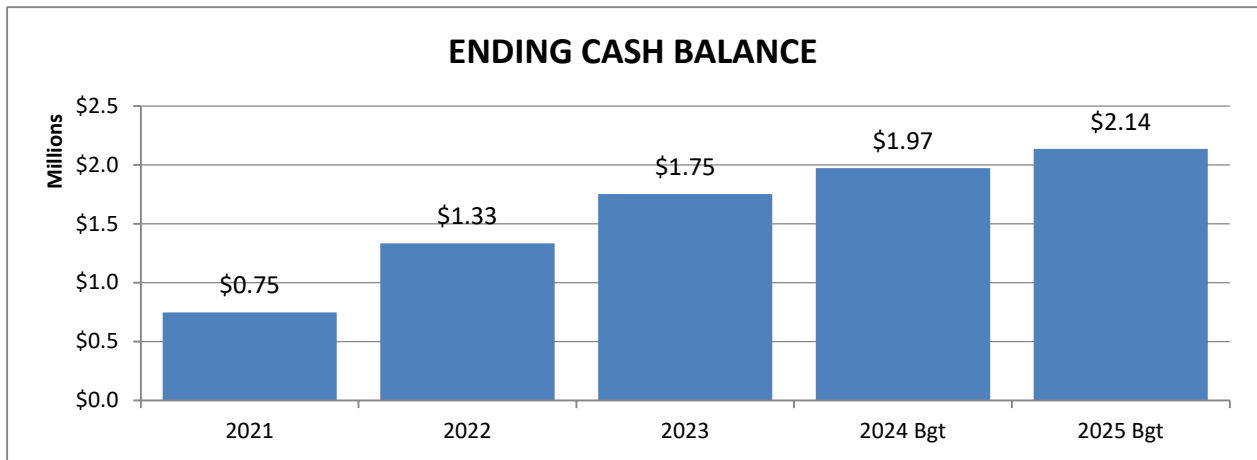
Expenses (by category)	3,709,148	4,236,751	4,041,980	5,393,750	5,297,812
<i>Personnel</i>	951,388	870,597	864,105	1,028,690	929,102
<i>Non-personnel</i>	2,751,029	3,359,039	3,172,181	4,345,060	4,348,710
<i>Capital</i>	6,732	7,115	5,694	20,000	20,000

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

Ending Cash Balance	745,151	1,331,892	1,752,153	1,972,503	2,135,341
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Employees	15.25	13.80	14.30	13.90	13.70
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BACKGROUND For several years the Delinquent Real Estate’s fund balance had dwindled as it absorbed General Fund expenses. Expenses are composed mainly of non-personnel costs (80% or more). Personnel costs fluctuate annually depending on how they are allocated across various funds. Revenues to this fund tend to fluctuate inversely with the economy; delinquencies fall as the economy improves.

The County created the Land Reutilization Corporation, which is administered by the Port Authority, to return vacant properties to productive use. Resources allocated to the Landbank are not permitted by statute to support DETAC operations. The Landbank’s resources pass through the County to the Port Authority. It makes up at least 70% of the expenses in this fund.

2025 BUDGET In 2025, there are no substantial programmatic changes. The Land Bank’s budget is probably higher than what will be realized as the objective is to eliminate the need for a supplemental appropriation at the end of the calendar year.

PRIOR YEARS In 2024, there were no substantial programmatic changes. The slight decrease in staff was due to replacing a full-time clerk with a temporary clerk position. This fund also absorbed some general fund operating expenses.

Historically personnel expenses modulate between this fund and the Treasurer’s other restricted funds to alleviate pressure on the General Fund. Other than personnel, and the Landbank’s resources that pass through this fund, the three main expenses consist of postage, payment to the Auditor’s ACSIS unit and maintenance agreements for property tax software.

RESTRICTED FUND BUDGET SUMMARIES: 2025

Fund 002-011 Prosecutor’s Delinquent Real Estate

Dept Prosecutor

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

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

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

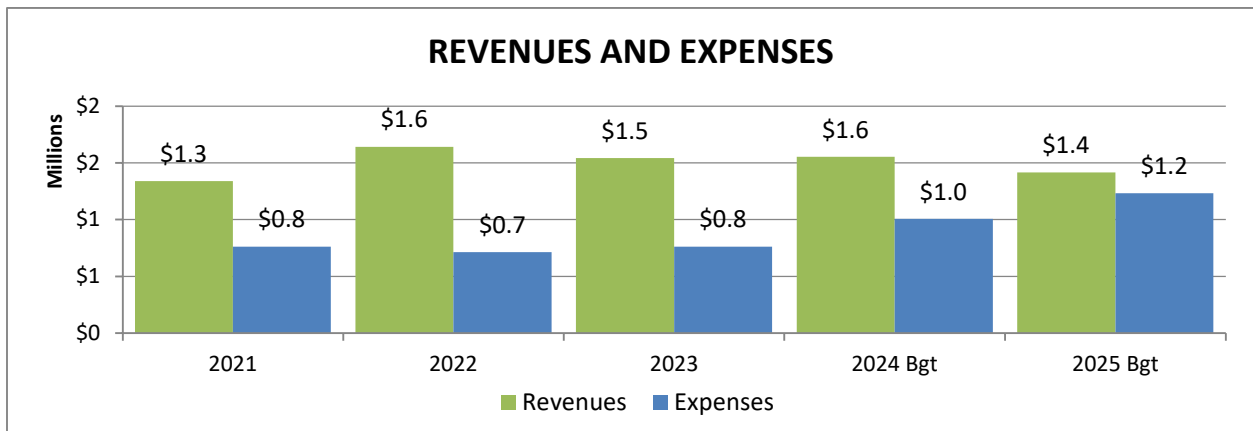
	2021	2022	2023	2024 Budget	2025 Budget
Revenues	1,339,325	1,642,157	1,543,430	1,552,300	1,415,700
<i>Delinquent Property Fees</i>	1,292,476	1,613,018	1,524,553	1,527,300	1,402,200
<i>Miscellaneous</i>	46,849	29,139	18,877	25,000	13,500

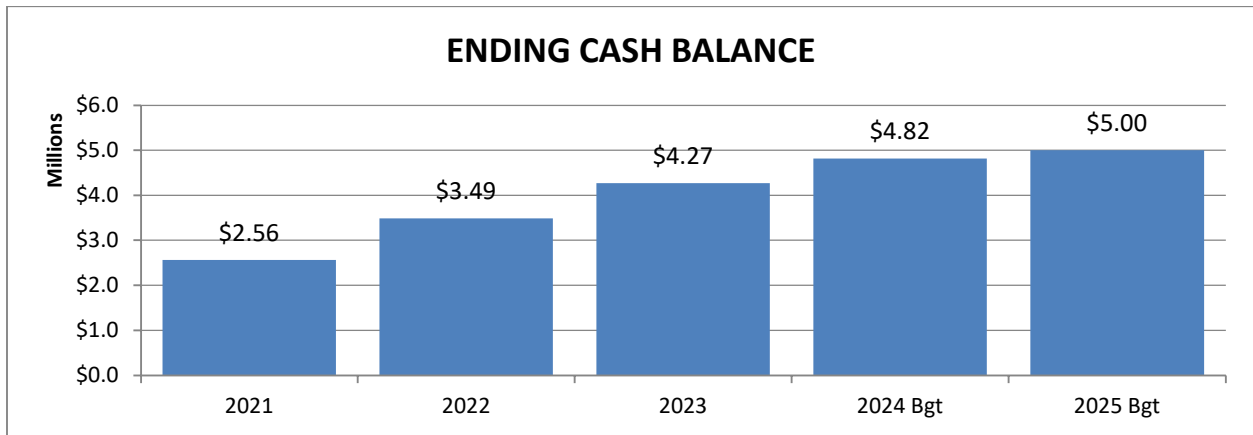
Expenses (by category)	761,083	712,297	762,489	1,006,166	1,231,890
<i>Personnel</i>	499,955	517,810	537,212	701,270	777,814
<i>Non-Personnel</i>	261,128	194,487	223,758	302,396	451,576
<i>Capital</i>	-	-	1,519	2,500	2,500

Expenses (by area) *This fund has only one budgetary division.*

Ending Cash Balance	2,559,635	3,489,495	4,270,436	4,816,570	5,000,323
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Employees	6.14	5.60	5.30	6.45	6.58
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BACKGROUND This fund primarily covers personnel expenses, with revenue fluctuating annually based on the volume of delinquent tax payments. Personnel costs are allocated to the Delinquent Tax and Assessment Collection (DETAC) fund according to the proportion of DETAC-related work performed by various Prosecutor's Office employees.

2025 BUDGET The 2025 budget maintains continuity while enhancing digital evidence management by investing in AXON software. This investment will improve the office's efficiency in handling and sharing evidence, which is vital for effective case management and collaboration. The slight increase in employees results from reallocating certain positions previously funded by the general fund.

PRIOR YEARS In 2024, staffing levels increased slightly due to the reallocation of certain positions from the General Fund, reflecting changes in job duties.

In 2023, personnel costs increased due to market rate salary adjustments, while revenues declined as more taxpayers paid property taxes on time. The change in employee numbers between 2021 and 2022 resulted from reallocating positions between this fund and the General Fund. In the third quarter of 2021, the Prosecutor's Office implemented market rate salary adjustments. In 2020, the office implemented furloughs and layoffs to mitigate pandemic impacts, and staffing levels decreased due to attrition and a hiring freeze.

RESTRICTED FUND BUDGET SUMMARIES: 2025

Fund 002-013 Indigent Guardianship

Dept Probate Court

Sources Filing Fees for guardianships, estates, and trusts.

Uses

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

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

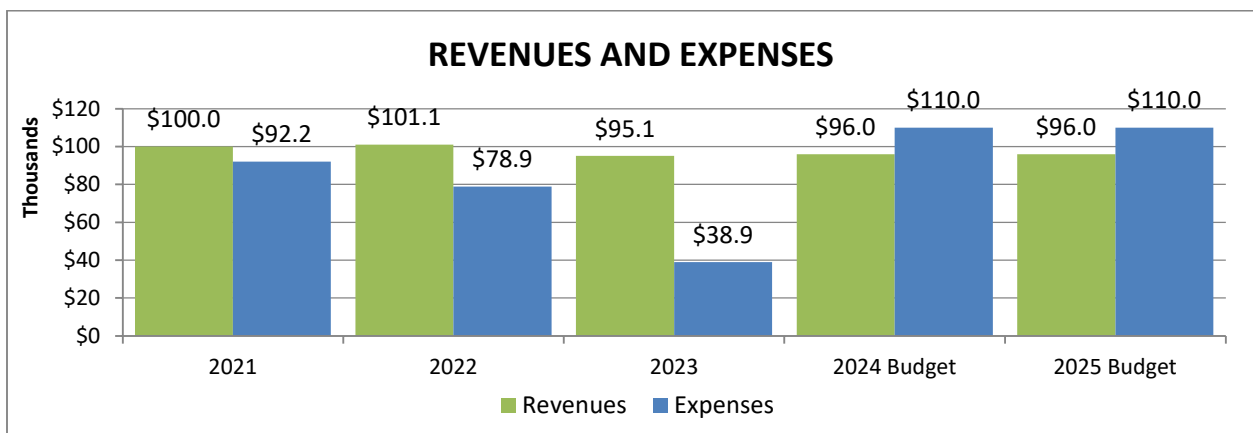
	2021	2022	2023	2024 Budget	2025 Budget
Revenues	100,023	101,115	95,091	96,000	96,000
<i>Court Fees</i>	100,023	101,115	95,091	96,000	96,000

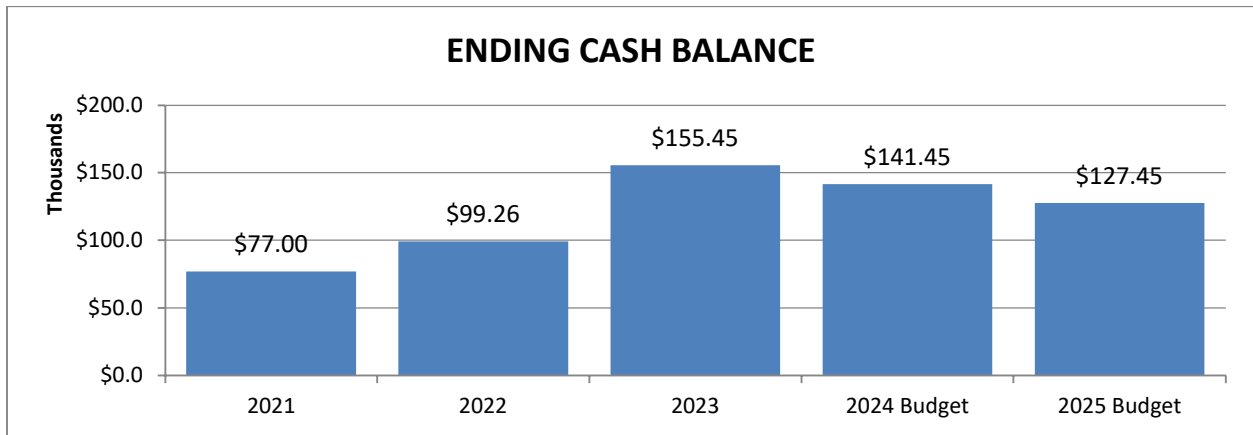
Expenses (by category)	92,154	78,855	38,902	110,000	110,000
<i>Non-Personnel</i>	92,154	78,855	38,902	110,000	110,000

Expenses (by area) *This fund has only one budgetary division.*

Ending Cash Balance	77,004	99,263	155,452	141,452	127,452
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Employees	-	-	-	-	-
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BACKGROUND Previously, this fund's revenues plateaued while expenses increased, leading to a decreased fund balance. In 2018, the Probate Court established Fund 002-077, Probate Guardianship Special Projects, to address any shortfall. Since then, expenses for guardianship cases have been allocated between these two funds as needed.

2025 BUDGET Case counts for guardianships continue to increase. Half of those cases include indigent Hamilton County residents. Probate Court leaders continue to think of methods to address this community need.

2024 BUDGET The 2024 budget anticipates that the fund will maintain a healthy balance, consistent with recent years. While the Court expects expenses to remain stable, they are ultimately determined by the number of filings received throughout the year.

In 2023, Hamilton County had 4,198 active guardianships, 2,721 of which involved indigent individuals. To address guardianship needs, the Probate Court convened a collaborative group comprising leaders from various county departments and community agencies.

RESTRICTED FUND BUDGET SUMMARIES: 2025

Fund 002-014 Enforcement and Education

Dept Sheriff

Sources DUI fines and immobilization fees.

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

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

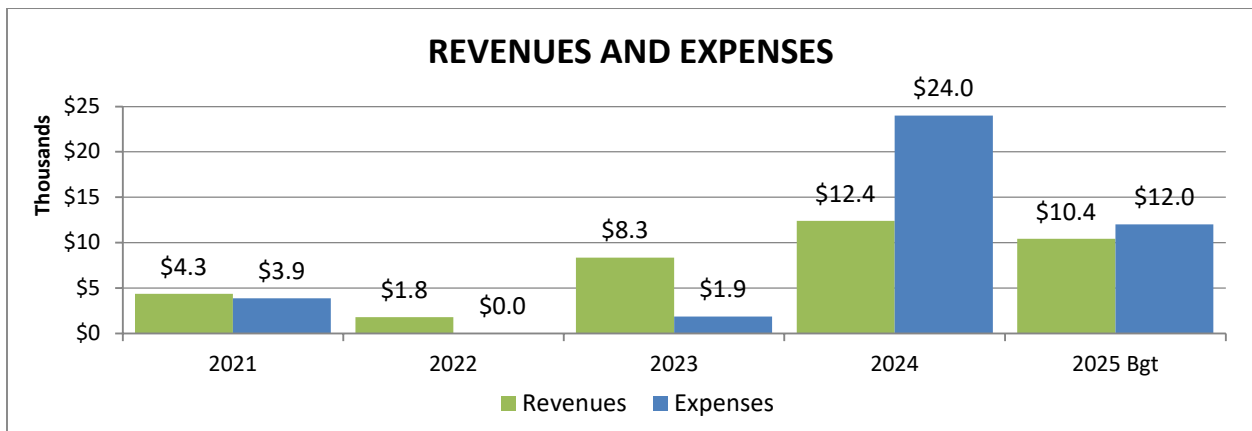
	2021	2022	2023	2024	2025 Budget
Revenues	4,349	1,788	8,332	12,400	10,400
Service Fees	890	100	310	400	400
Fines and Forfeitures	3,459	1,688	8,022	12,000	10,000

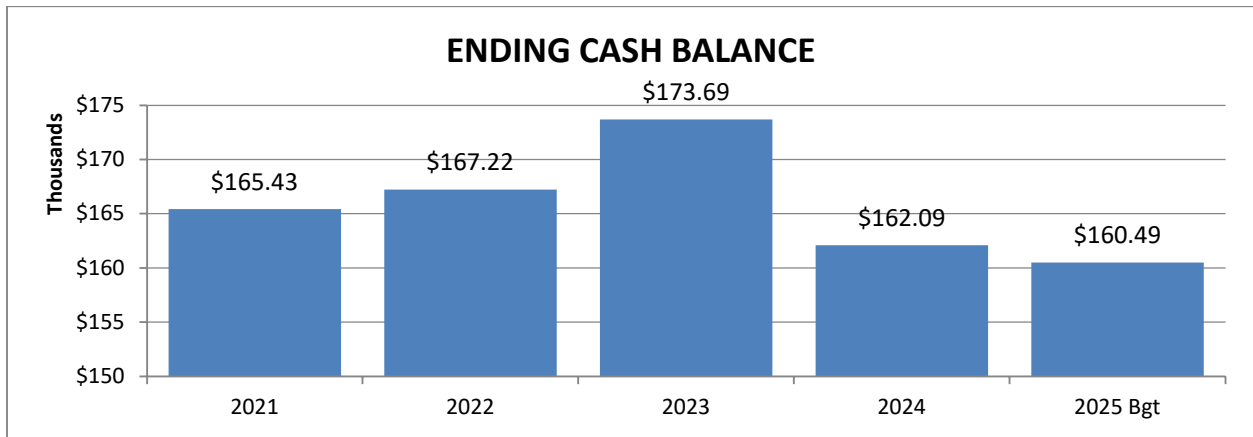
Expenses (by category)	3,861	-	1,863	24,000	12,000
Non-Personnel	3,861	-	1,863	24,000	12,000

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

Ending Cash Balance	165,429	167,217	173,687	162,087	160,487
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Employees	-	-	-	-	-
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BACKGROUND The Sheriff’s office budgets expenses high in this fund to eliminate the need to ask for a supplemental appropriation, and to allow for qualifying expenses when they are identified.

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

RESTRICTED FUND BUDGET SUMMARIES: 2025

Fund 002-015 Court Automation

Dept Court of Common Pleas

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

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

ORC Section 1901.261 (B) (1) (Municipal) Paying cost of computerizing the office of the clerk.
Section 2303.201 (B) (1) (Common Pleas) Paying cost of computerizing the office of the clerk or technical advances.

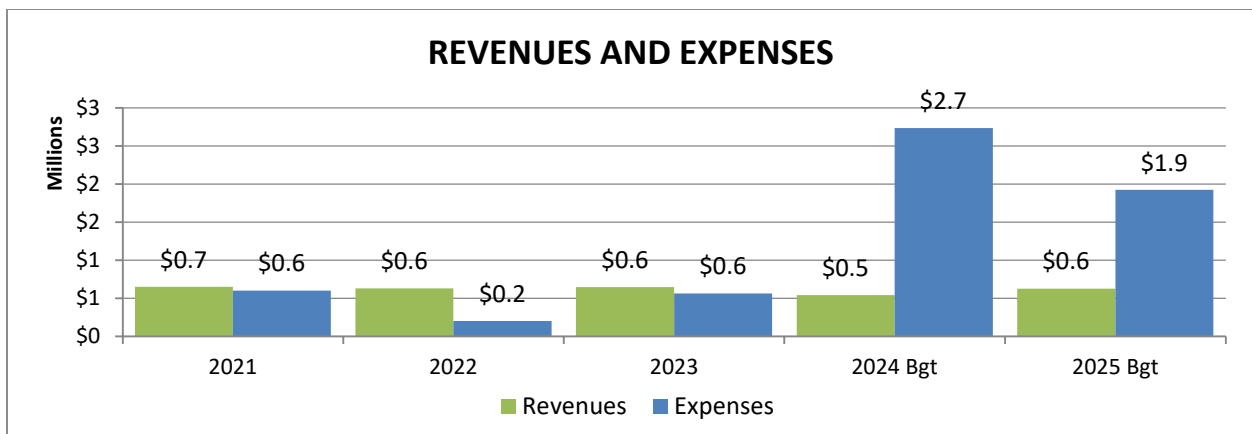
	2021	2022	2023	2024 Budget	2025 Budget
Revenues	650,648	629,026	644,253	540,000	625,000
<i>Fines & Forfeitures</i>	650,648	629,026	644,253	540,000	625,000

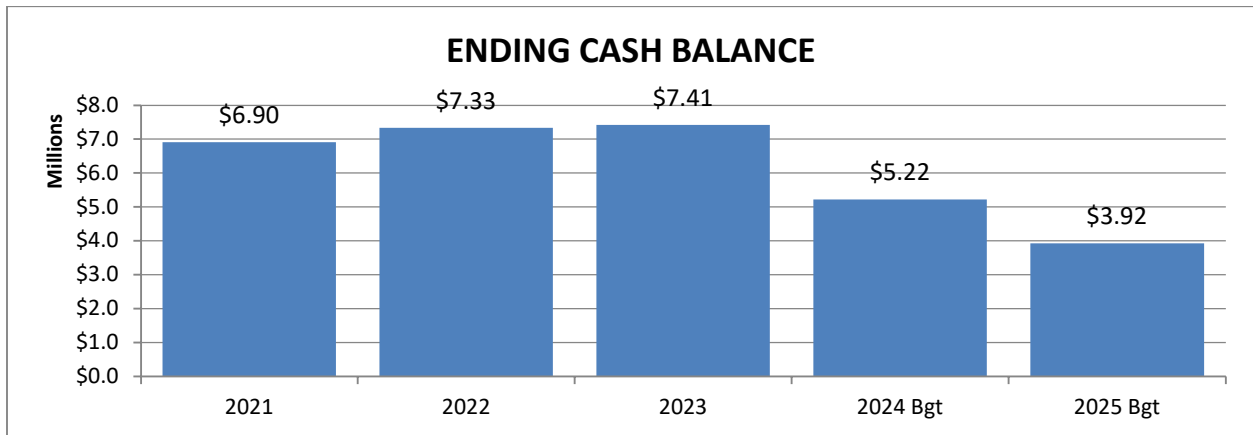
Expenses (by category)	598,381	199,705	563,052	2,737,000	1,924,000
<i>Personnel</i>	-	-	-	-	-
<i>Non-Personnel</i>	582,954	199,705	544,687	2,150,000	911,000
<i>Capital Outlays</i>	15,427	-	18,365	587,000	1,013,000

Expenses (by area) *This fund has only one budgetary division.*

Ending Cash Balance	6,903,303	7,332,624	7,413,825	5,216,825	3,917,825
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Employees	-	-	-	-	-
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BACKGROUND Automation oversees numerous court projects, including upgrading the Court Management System (CMS) database server, updating Oracle, and replacing the mass storage solution used by the Clerk and Courts. These initiatives are at various development stages, such as bidding or negotiations. Consequently, budgets are often significantly higher than actual expenditures in a given year.

2025 BUDGET The 2025 budget aims to allocate funds to keep the Clerk’s office current with hardware and software requirements while developing and implementing technological upgrades to improve business processes. The goal is to utilize resources effectively and efficiently to provide better services for customers and justice system partners.

PRIOR YEARS In 2024, Senate Bill 94 amended the Ohio Revised Code, transferring the authority to determine and expend certain fees from the Court of Common Pleas to the Clerk of Courts within specified limits.

Between 2024 and 2021, scanners, monitors, laptops, and printers were replaced. In addition, hardware and software licenses were purchased along with various support agreements.

RESTRICTED FUND BUDGET SUMMARIES: 2025

Fund 002-016 Probate Court Automation

Dept Probate Court

Sources Court fees

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

ORC 2101.62 Computerizing court or paying cost of computerized legal research.

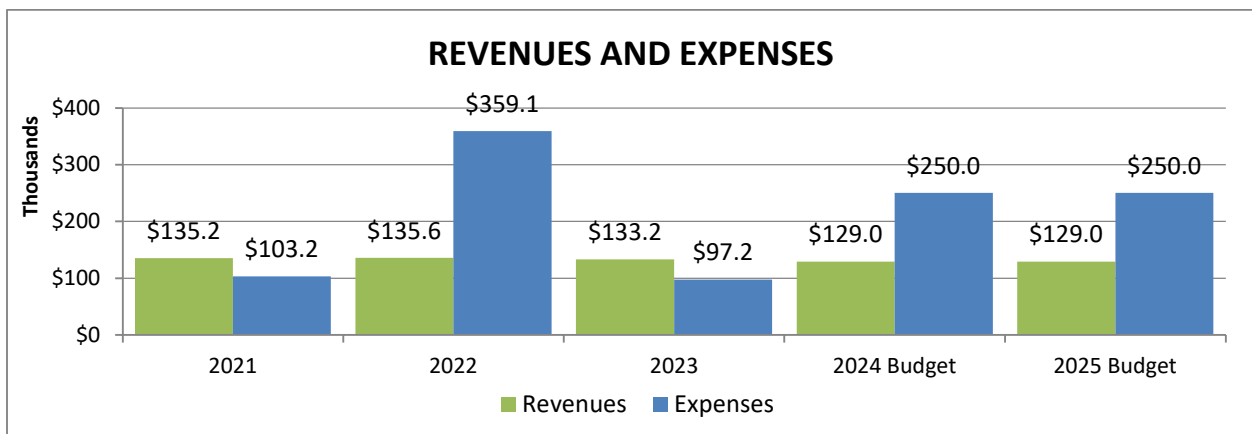
	2021	2022	2023	2024 Budget	2025 Budget
Revenues	135,248	135,560	133,245	129,000	129,000
<i>Service Fees</i>	135,248	135,560	133,245	129,000	129,000

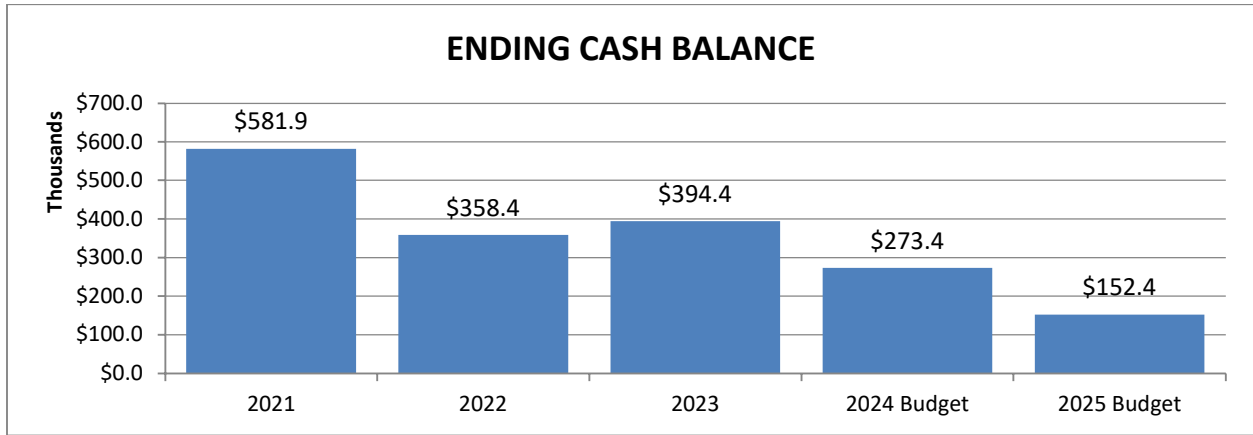
Expenses (by category)	103,174	359,091	97,244	250,000	250,000
<i>Non-Personnel</i>	103,174	359,091	97,244	250,000	250,000

Expenses (by area) *This fund has only one budgetary division.*

Ending Cash Balance	581,920	358,389	394,390	273,390	152,390

Employees	-	-	-	-	-





BACKGROUND Expenses are budgeted higher than anticipated to allow the court to promptly replace computer or data assets when necessary.

2025 BUDGET The ending cash balance has been significantly reduced to cover operational costs in the Probate Court. While the balance remains healthy, the current focus is on rebuilding the fund.

2024 BUDGET The 2024 budget reflects that the fund is expected to maintain a healthy balance and is consistent with budgeting in recent years.

PRIOR YEARS The court schedules technology purchases on a rotating basis to align with industry changes in hardware and software. A five-year plan to replace all computers and peripherals was set for 2021 but was delayed until mid-2022 due to COVID-related supply issues. This replacement is nearly complete, and typical operating costs are expected to resume in 2023.

RESTRICTED FUND BUDGET SUMMARIES: 2025

Fund 002-017 Treasurer’s Optional Payment

Dept Treasurer

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

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

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

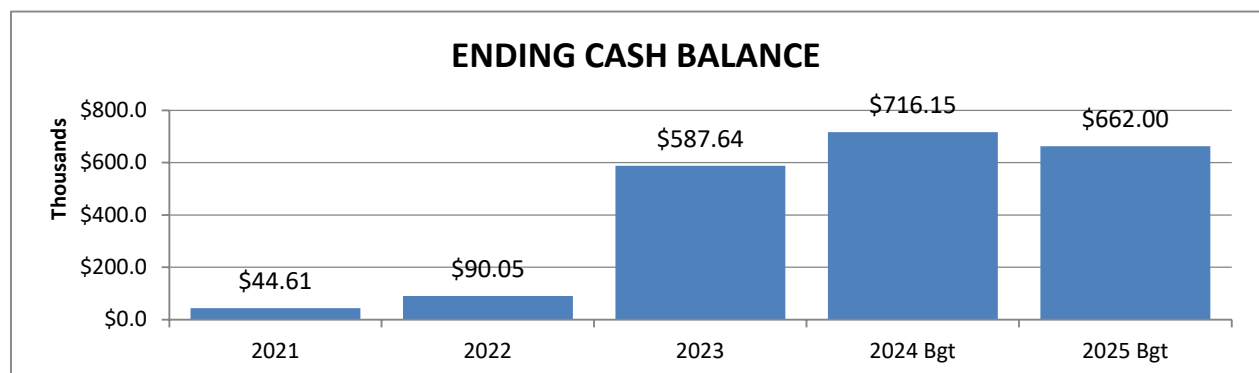
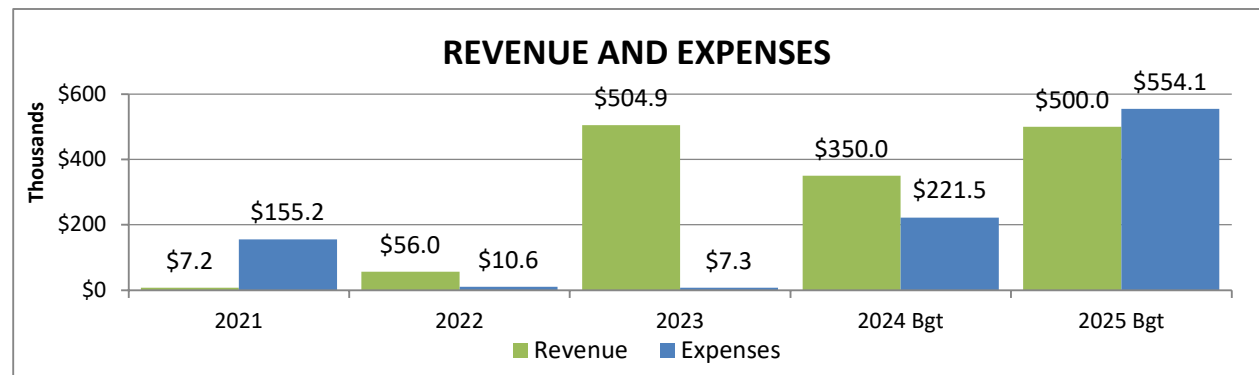
	2021	2022	2023	2024 Budget	2025 Budget
Revenues	7,166	56,034	504,858	350,000	500,000
<i>Investments</i>	7,166	56,034	504,858	350,000	500,000

Expenses (by category)	155,190	10,596	7,269	221,492	554,141
<i>Personnel</i>	147,299	(15)	-	168,122	401,151
<i>Non-personnel</i>	7,891	10,611	7,269	53,370	152,990

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

Ending Cash Balance	44,611	90,049	587,638	716,146	662,005
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Employees	2.00	-	-	1.60	4.60
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BACKGROUND The operations of this fund are dependent upon market interest rates. When earnings on investments are high, the department can support more general fund operations and vice versa when the market is not doing as well.

2025 BUDGET In 2025, there are no substantial programmatic changes. Revenue is projected to increase due to higher interest rates. Due to the increase in fund balance, a portion of several employees' time is being allocated to this fund.

PRIOR YEARS Historically, personnel expenses modulate between this fund and the other Treasurer's funds to alleviate pressure in any fund depending on the balance in this fund or financial pressure experienced in the general fund. In 2023, due to changes in interest rates, revenue increased significantly. Due to dwindling reserves in 2021, personnel expenses were shifted to other funds prior to 2022. During the second half of that year, interest rates increased resulting in revenue increasing as well.

RESTRICTED FUND BUDGET SUMMARIES: 2025

Fund 002-018 Auto Title Administration

Dept Clerk of Courts

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

Uses The costs incurred by the Clerk of Courts in processing titles. Excess funds may be used for other purposes.

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

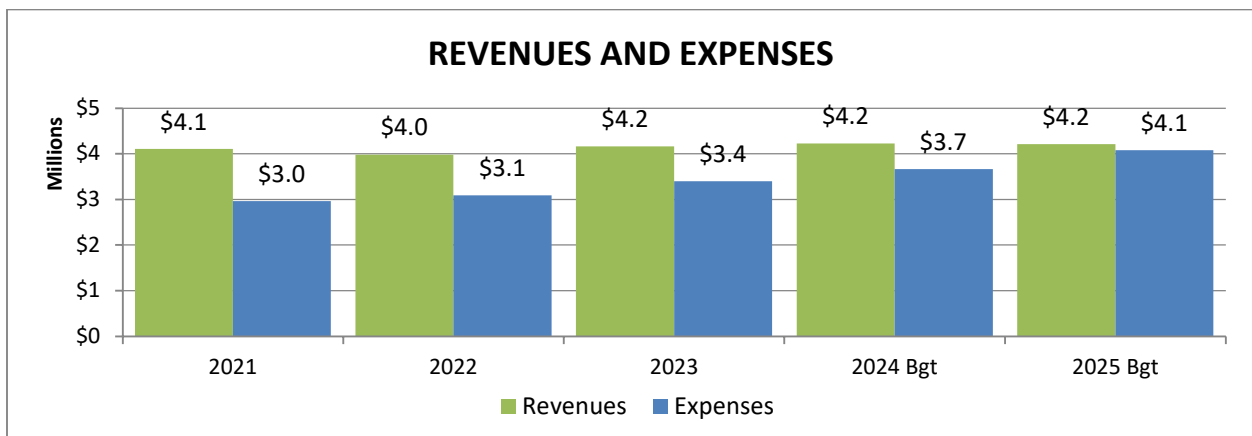
	2021	2022	2023	2024 Budget	2025 Budget
Revenues	4,104,648	3,979,075	4,164,199	4,223,250	4,209,795
<i>Title Fees</i>	3,948,629	3,741,345	3,848,121	3,923,250	3,889,795
<i>Passport Fees</i>	156,019	237,730	316,078	300,000	320,000

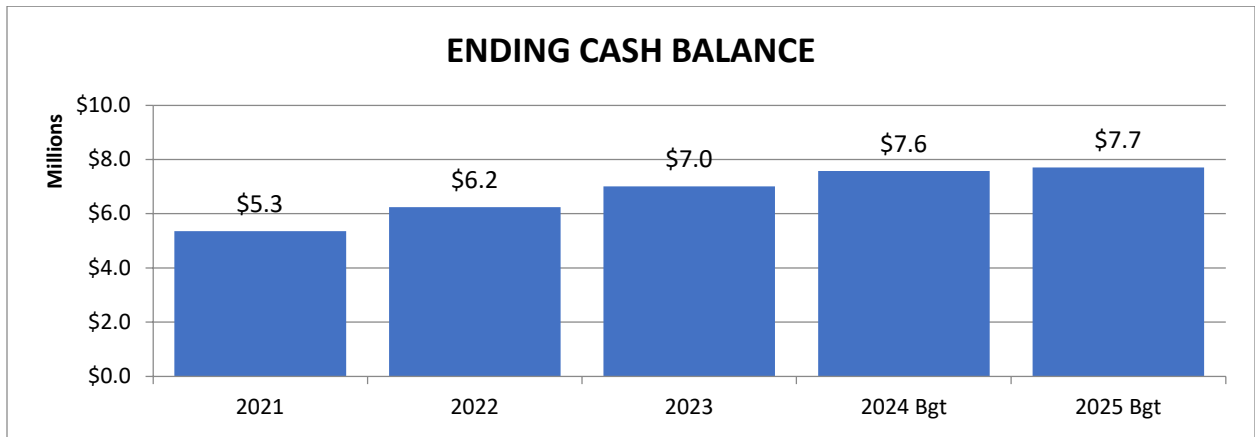
Expenses (by category)	2,965,768	3,091,573	3,394,354	3,662,510	4,075,922
<i>Personnel</i>	2,584,157	2,600,473	2,736,459	3,024,943	3,325,551
<i>Non-personnel</i>	381,304	391,100	437,895	637,567	550,371
<i>Capital</i>	307	-	0	-	0
<i>Transfers</i>	-	100,000	220,000	-	200,000

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

Ending Cash Balance	5,349,861	6,237,363	7,007,208	7,567,948	7,701,821
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Employees	44.10	44.00	38.50	38.30	39.48
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2025 BUDGET The 2025 budget maintains continuity, with no significant programmatic changes from previous years. The Clerk of Courts office plans to reconcile staffing levels between this fund and the General Fund by early 2025. Additionally, \$200,000 is allocated for transfer to the General Fund to purchase furniture for the legal division.

PRIOR YEARS Passport revenue is expected to increase slightly by the end of 2024 due to increased travel. The decrease in 2024 staffing levels resulted from correcting data entries made in 2023. In 2023, the department implemented market-rate salary adjustments, offset by reductions in vacant positions. Additionally, the office transferred \$100,000 to the General Fund for office furniture purchases. In 2022, the department contributed \$100,000 toward renovating the downtown office. Revenues in 2022 decreased due to vehicle stock shortages and production slowdowns.

RESTRICTED FUND BUDGET SUMMARIES: 2025

Fund 002-019 Water Rotary

Dept Planning + Development

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

Uses Water line installation in unincorporated areas of the county and fire hydrant repairs and maintenance in townships and municipalities (under contract). There are 21,000 fire hydrants in Hamilton County's service area (36 communities).

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

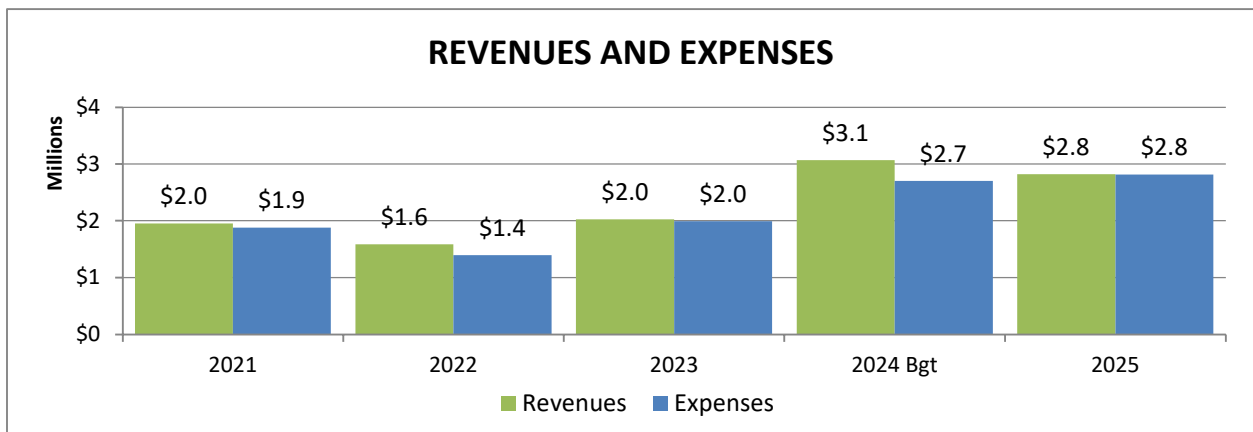
	2021	2022	2023	2024 Budget	2025 Budget
Revenues	1,952,316	1,586,111	2,024,844	3,066,080	2,818,100
<i>Hydrant Reimburse</i>	1,934,287	1,577,402	2,016,092	3,058,780	2,810,800
<i>Service Fees</i>	10,843	8,709	8,752	7,300	7,300
<i>Intergovernmental</i>	7,186	-	-	-	-

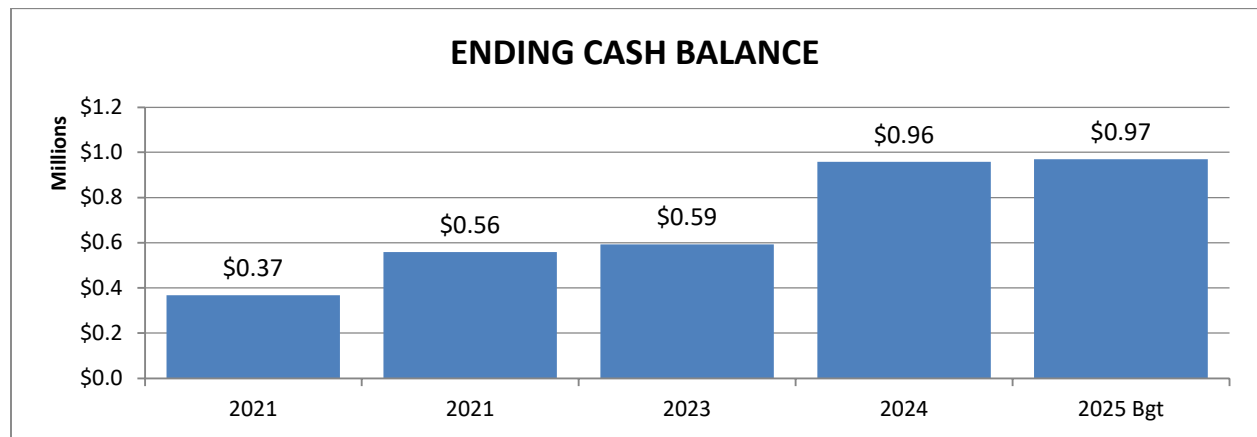
Expenses (by category)	1,875,380	1,394,295	1,990,664	2,701,139	2,806,219
<i>Personnel</i>	880,588	857,952	940,626	1,074,708	1,154,767
<i>Other Expenditures</i>	750,189	478,822	788,085	1,153,431	1,173,952
<i>Capital Outlay</i>	108,152	47,305	251,064	470,000	477,500
<i>Operating Transfers</i>	136,451	10,216	10,889	3,000	-

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

Ending Cash Balance	366,971	558,787	592,967	957,908	969,789
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Employees	11.75	11.50	11.80	12.14	12.89
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BACKGROUND The majority of the revenue from this fund is received from Unincorporated Area Improvement (UAI) fees that are assessed against the properties that benefit from county water line improvements. The fees are collected by Greater Cincinnati Water Works and transferred to the fund quarterly. Annual fluctuations in revenue are due to fluctuation in volume of hydrant maintenance reimbursements (for 16 contracted communities). Revenues are also received from municipalities for services performed via contract. These revenues offset the reimbursement amount collected via the UAI program.

2025 BUDGET For 2025, the focus is to provide Fire Hydrant maintenance service and extend water mains to the 12 townships in Hamilton County via the Water Line Petition Process. The fund typically budgets more than it spends. Hydrant reimbursement collections are slightly reduced based on 2024 projections. The decrease in operating transfers is due to the final year of debt payments related to the Water West project. Capital includes the purchase of a backhoe, dump truck and a flatbed truck. Position count changes are a result of reallocations. Reserves continue to increase slightly but aren't anticipated to increase as much as is projected for 2024..

PRIOR YEARS In 2021, the Ohio Bureau of Workers' Compensation Trench Safety Program awarded \$9,581 as part of a project for new storm sewer trench boxes. The project is closed out. This fund previously supported the debt service related to the Water West project which fully expired in 2021. No new water line debt has been issued since 2001. The 2023 budget increase consisted of market salary adjustments and union negotiations in personnel. Non-personnel expenses increased due to the cost of hydrants, hydrant parts, and fuel costs. Capital budgeting included funds for unexpected repairs such as pipe bursts and pump repairs.

RESTRICTED FUND BUDGET SUMMARIES: 2025

Fund 002-020 Juvenile Indigent Driver Alcohol Treatment

Dept Juvenile Court

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

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

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

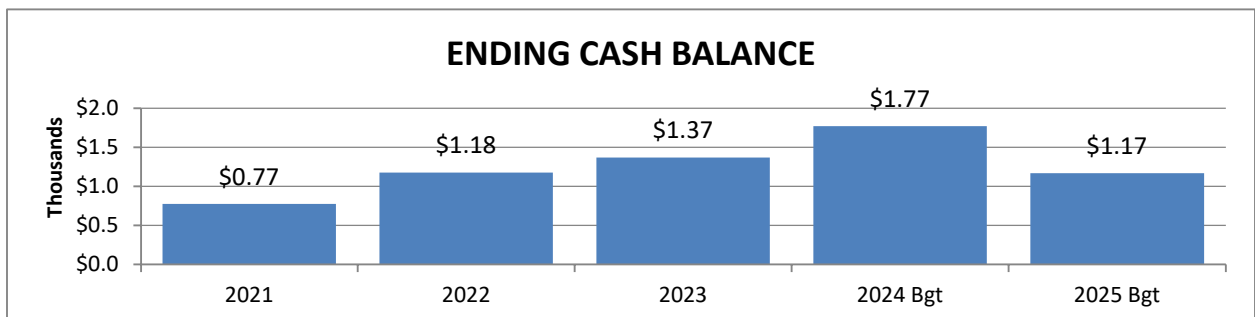
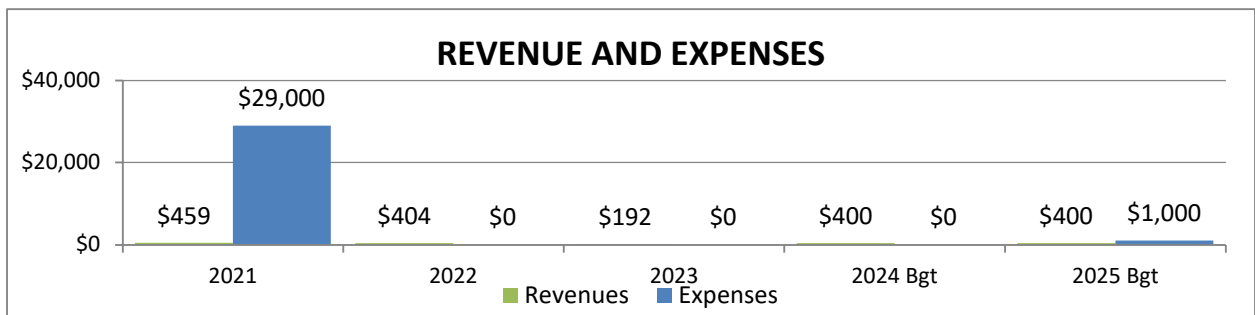
	2021	2022	2023	2024 Budget	2025 Budget
Revenues	459	404	192	400	400
Service Fees	459	404	192	400	400

Expenses (by category)	29,000	-	-	-	1,000
Other Expenditures	29,000				1,000

Expenses (by area) This fund has only one budgetary division.

Ending Cash Balance	773	1,177	1,369	1,769	1,169
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Employees	-	-	-	-	-
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BACKGROUND The court does not post annual expenses to this fund, as its revenue is minimal. Juvenile Court considers this fund a last resort for qualifying treatment expenses due to its small balance relative to their total budget. In 2021, the court used the fund's balance to offset general fund treatment expenses.

2025 BUDGET The 2025 budget for the Juvenile Court Indigent Driver Alcohol Treatment fund does not include any expenses as their administration continues to build reserves.

RESTRICTED FUND BUDGET SUMMARIES: 2025

Fund 002-022 Probate Court Legal Research

Dept Probate Court

Sources Court Fees

- Uses**
1. Legal search services via the internet.
 2. Internet services.
 3. Document, records or individual searches via the internet.
 4. Hardware or software required to access these services.
 5. Books or manuals used in conjunction with these services.
 6. Surplus funds may be used for technological expenses of the court.

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

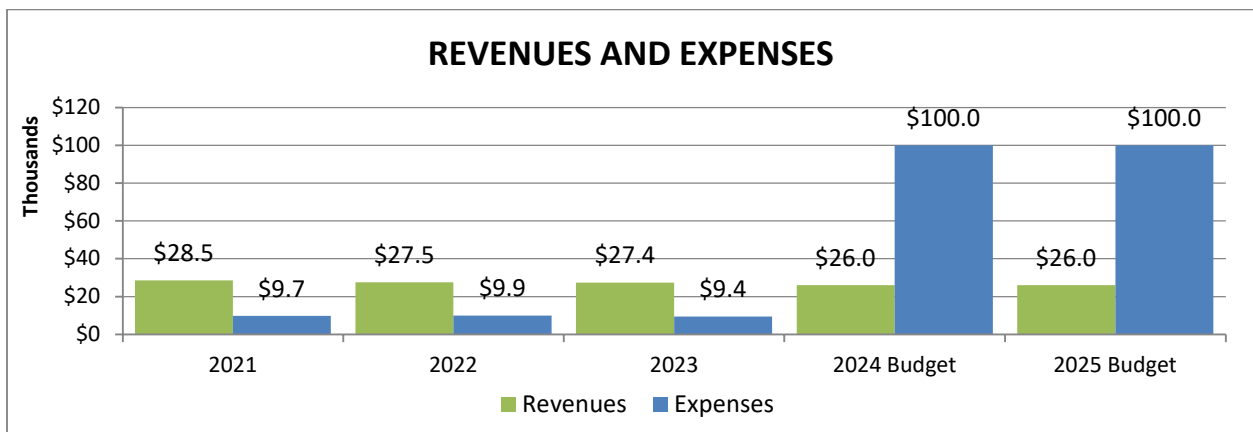
	2021	2022	2023	2024 Budget	2025 Budget
Revenues	28,499	27,478	27,374	26,000	26,000
<i>Court Fees</i>	28,499	27,478	27,374	26,000	26,000

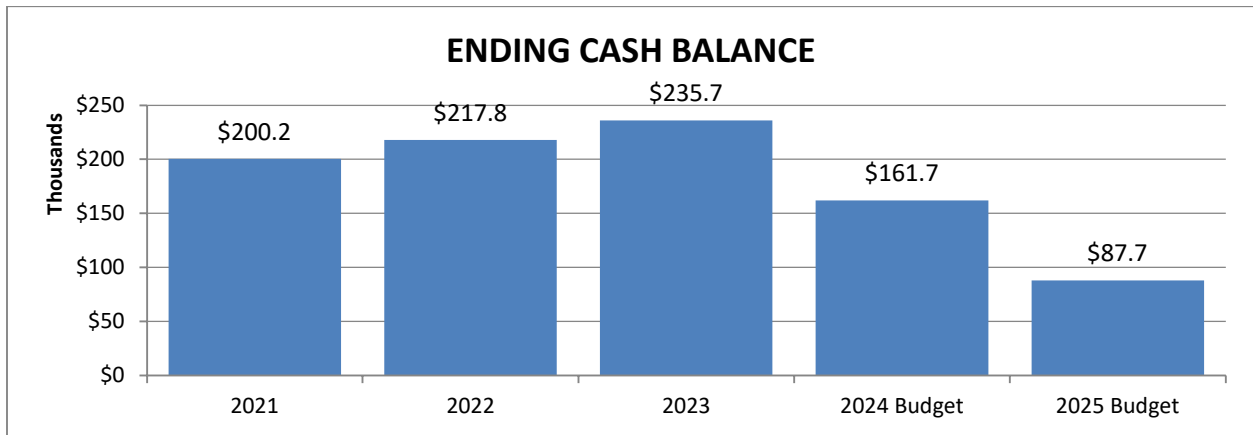
Expenses (by category)	9,717	9,905	9,402	100,000	100,000
<i>Non-Personnel</i>	9,717	9,905	9,402	100,000	100,000

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

Ending Cash Balance	200,178	217,750	235,722	161,722	87,722
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Employees	-	-	-	-	-
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BACKGROUND Expenses are typically budgeted higher for the year relative to what will be spent. This is done to provide flexibility in spending for the court for unanticipated expenses.

2025 BUDGET This fund balance is half of prior year balance. The focus in 2025 will be to build-back fund balance.

2024 BUDGET While the reserve balance for 2024 and 2025 falls substantially, based on historical spend, actual expenses will likely be comparable to prior years, thus maintaining a healthy balance.

RESTRICTED FUND BUDGET SUMMARIES: 2025

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

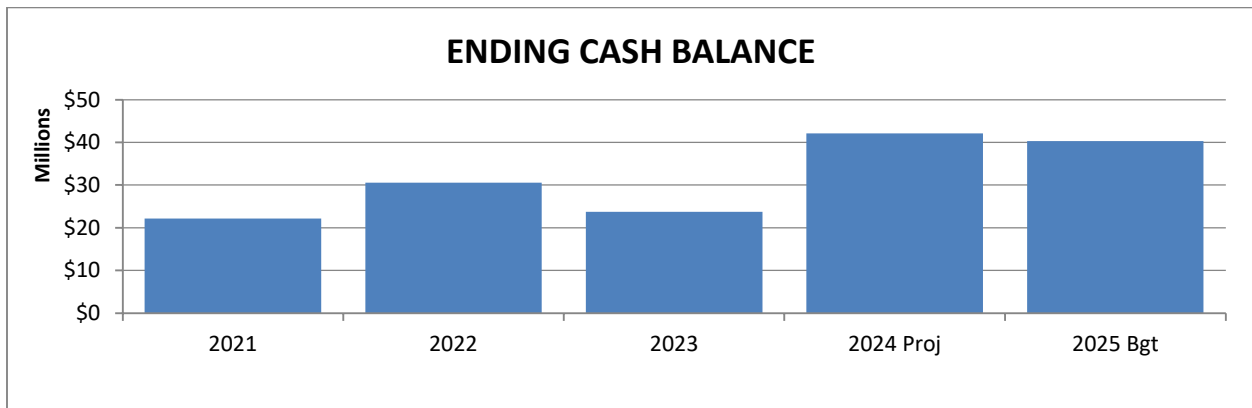
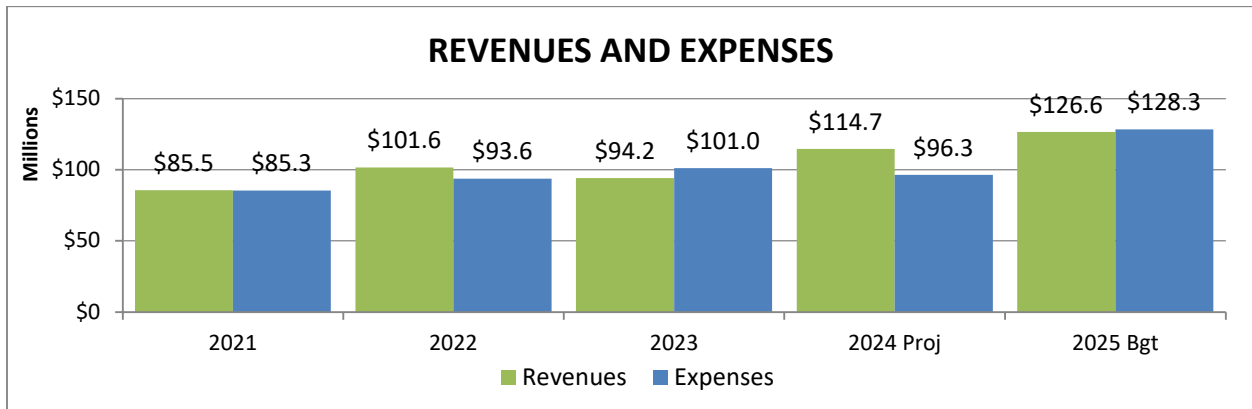
	2021	2022	2023	2024 Proj	2025 Budget
Revenues	85,544,486	101,559,393	94,234,394	114,651,612	126,568,239
<i>Intergovernmental</i>	51,865,016	68,445,023	60,758,368	67,970,425	77,893,137
<i>Children's Service Levy</i>	31,248,373	29,485,381	28,804,807	44,461,088	46,031,838
<i>Other Revenue</i>	1,824,853	2,915,232	3,954,438	1,505,264	1,835,500
<i>General Fund Subsidy</i>	606,244	713,757	716,781	714,835	807,764

Expenses (by category)	85,292,183	93,648,725	101,041,110	96,317,560	128,345,325
<i>Personnel</i>	54,654,801	56,208,190	60,174,720	62,887,661	71,320,724
<i>Non-Personnel</i>	30,284,761	37,151,307	40,829,003	33,229,899	55,652,400
<i>Capital</i>	352,621	289,228	37,387	200,000	1,372,200

Expenses (by area)	85,292,183	93,648,726	101,041,110	96,317,560	128,345,325
<i>Client Services</i>	36,939,612	40,972,116	45,631,896	43,009,276	57,274,529.23
<i>Children Services</i>	32,216,941	32,429,502	34,727,671	34,127,188	43,087,493.64
<i>Shared Admin</i>	16,135,630	20,247,108	20,681,543	19,181,096	27,983,301.93

Ending Cash Balance	22,134,963	30,045,630	23,238,914	41,572,966	39,795,880
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Employees	842.50	859.50	850.00	850.00	849.00
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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.

2025 BUDGET The level of expenses budgeted for CY2025 will remain in line with the CY2024 budget. While the above chart represents CY2024 yearend projections, historically budgeted expenses are higher than actuals. This increased allocation allows for flexibility when needing to implement either new initiatives or adjust to changing demands. Expecting this trend to continue, CY2025 will finish with a strong fund balance. There is a slight increase for capital expenses as print-shop equipment is being evaluated and may need replacement. Also, the Board of County Commissions are currently in the process of purchasing a new office building. As HCJFS is slated to move to this new building, moving expenses have been budgeted. To help offset this increase, a vacancy rate reduction was also budgeted. Expenses for child services (*primarily personnel*) paid out of the Public Assistance fund are expected to increase; therefore, an increase in revenue is reflected.

PRIOR YEARS CY2024 had several increases in expenses (wages, shift differential pay, paid parking for staff, etc).

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: 2025

Fund 002-024 Permissive Auto Tax Municipal

Dept Engineer

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

Uses Road improvement projects in municipalities and townships

ORC 4504.05 – Local Motor Vehicle License tax

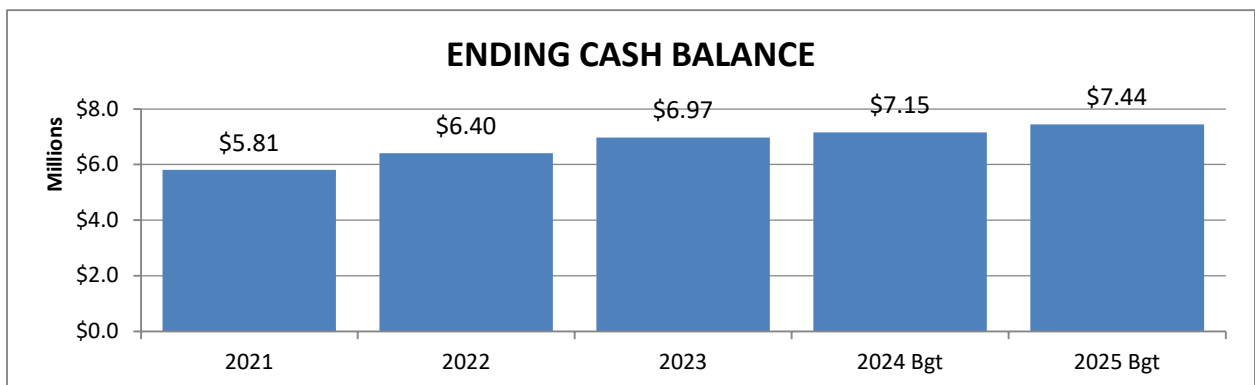
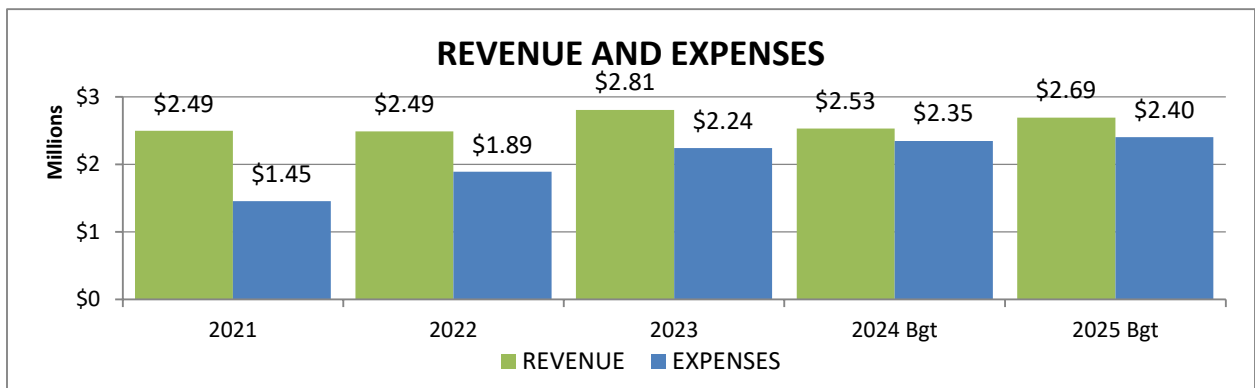
	2021	2022	2023	2024 Budget	2025 Budget
Revenues	2,494,725	2,488,575	2,806,624	2,530,000	2,690,000
Permissive Auto Tax	2,393,144	2,378,656	2,439,040	2,380,000	2,440,000
Investments Interest	2,225	109,919	367,584	150,000	250,000
Transfers-In	99,356	-	-	-	-

Expenses (by category)	1,453,703	1,890,700	2,241,806	2,346,555	2,400,000
Capital Outlays	1,453,703	1,890,700	2,241,806	2,346,555	2,400,000

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

Ending Cash Balance	5,805,335	6,403,210	6,968,028	7,151,473	7,441,473
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Employees	-	-	-	-	-
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BACKGROUND At the discretion of the County Engineer as to the level of funding and number of projects, the municipal road program is decided in the early months of each fiscal year based on the projects that are submitted and accepted. These projects can be managed or overseen by the County Engineer, municipality, or some combination of the two.

2025 BUDGET The 2025 budget reflects that the fund is expected to continue to grow a healthy balance and is consistent with budgeting in recent years.

PRIOR YEARS 2024 Municipal Road Fund (MRF) projects included: Annual Bridge Maintenance Program (Cincinnati), Miamiview Road (Cleves), Montgomery Road (Norwood), Plainfield Road (Silverton), Beekman Avenue (Cincinnati), Mt. Pleasant Avenue (Wyoming), Pocahontas Drive (Mariemont), Damon Road (Greenhills), First Street (Addyston), Crecentville Road (Springdale), and Little Dry Run Road (Newtown).

RESTRICTED FUND BUDGET SUMMARIES: 2025

Fund 002-025 Permissive Auto Tax County

Dept Engineer

Sources Motor vehicle license taxes in all jurisdictions, including a portion from those that do have their own motor vehicle license tax. There are four sections of ORC 4504 which specify a \$5 fee permissibly by the county; the allocation distributed to the county, municipality and/or township is dependent upon the enacted date of the specific code section. There are additional sections that pertain solely to municipalities and townships.

Uses Road improvement projects in municipalities and townships.

ORC 4504.05 – Local Motor Vehicle License tax

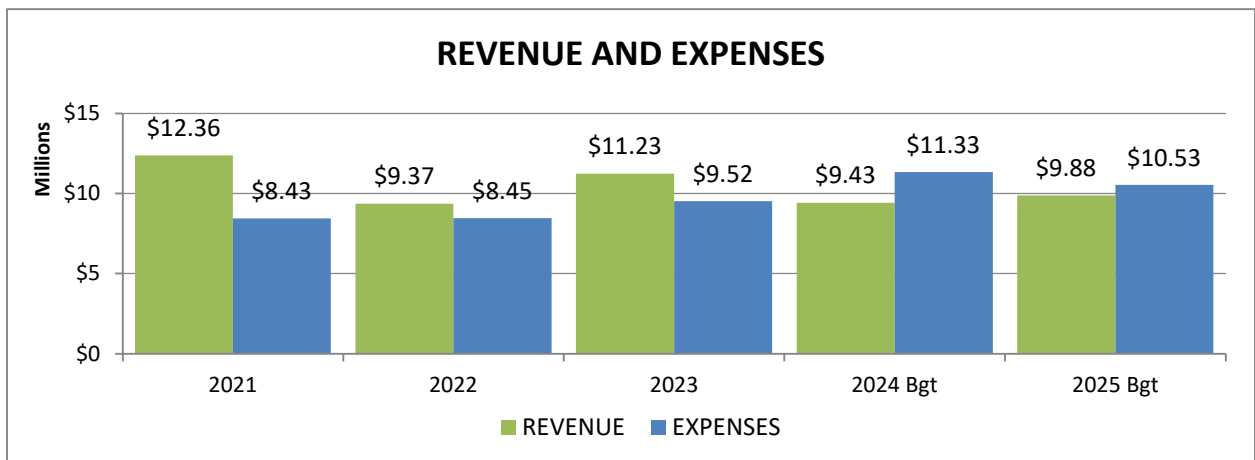
	2021	2022	2023	2024 Budget	2025 Budget
Revenues	12,360,515	9,365,432	11,228,837	9,425,000	9,880,000
Permissive Auto Tax	9,210,095	9,048,305	9,192,229	9,025,000	9,280,000
Investments Interest	4,513	295,741	816,609	400,000	600,000
Intergovernmental	-	21,386	13,610	-	-
Transfers - In	3,145,907	-	1,206,389	-	-

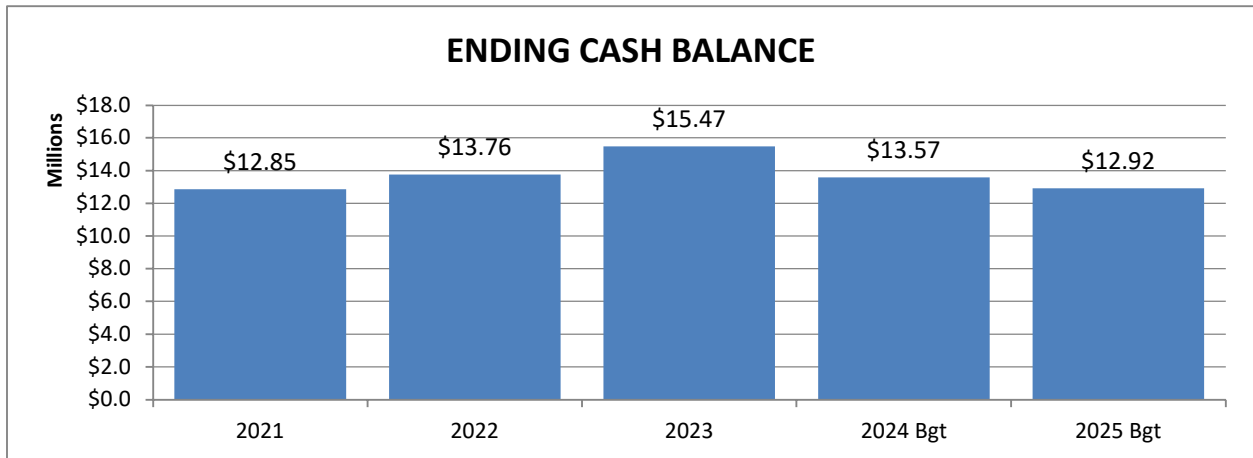
Expenses (by category)	8,432,088	8,451,889	9,515,306	11,326,000	10,533,000
Capital Outlays	432,088	216,231	279,648	840,000	800,000
Debt Service	-	235,658	235,658	236,000	733,000
Operating Transfers	8,000,000	6,250,971	9,000,000	10,250,000	9,000,000
Advance - Other	-	1,749,029	-	-	-

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

Ending Cash Balance	12,847,148	13,760,691	15,474,222	13,573,222	12,920,222
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Employees	-	-	-	-	-
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BACKGROUND It is at the discretion of the County Engineer to identify and prioritize the level of funding and number of projects in this fund. Other expenditures include funding the Township 20% Fund Program, OPWC loan payments, and annual general engineering and geotechnical contracts.

2025 BUDGET The 2025 budget reflects that the fund is expected to maintain a healthy balance and is consistent with budgeting in recent years.

PRIOR YEARS Project funding in 2024 includes: 2024 Resurfacing Program, Loveland Road Bridge, John Gray Road (US 127 to Gray Road) Resurfacing, Crookshank & Anderson Ferry Rd, Springdale Road (Poole Road to Colerain Avenue), Gosling Road Landslide Correction, Beerman Road Bridge, 2024 Guardrail Program, Hillside Road Landslide Correction, Fields Ertel Snider Rd to Wilkens Blvd), North Bend Road Improvements, Old Kellogg Road Bridge, Field Ertel Road Resurfacing (Ashwood to Rich), Muchmore Road (Walton Creek to Indian Hill Corp.), Berkshire Road Bridge Replacement, East Miami River Road (11030 to 700’ North of Dunlap), right-of-way expenses for Fields Ertel Road Intersection Improvements (McCauly & Conrey), and \$1.95M in funding towards the Western Hills Viaduct (City of Cincinnati).

RESTRICTED FUND BUDGET SUMMARIES: 2025

Fund 002-026 Roads and Bridges

Dept Engineer

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

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

ORC 4501.04 - Distribution of revenues

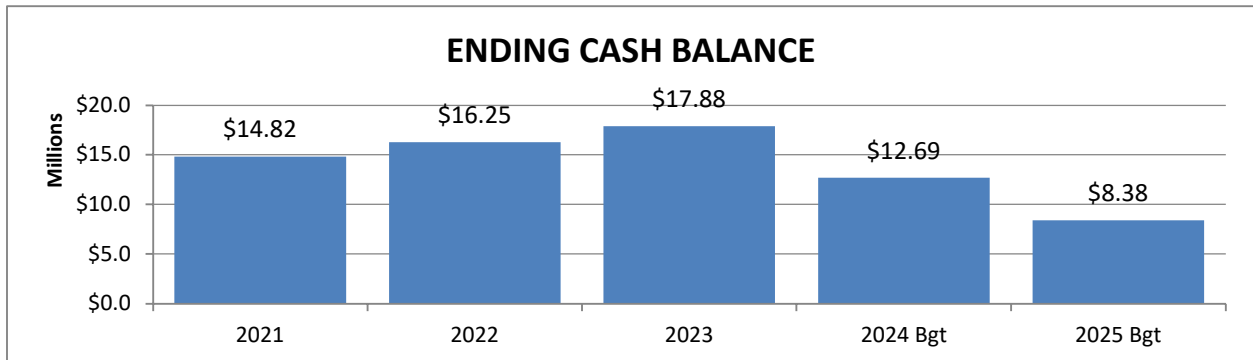
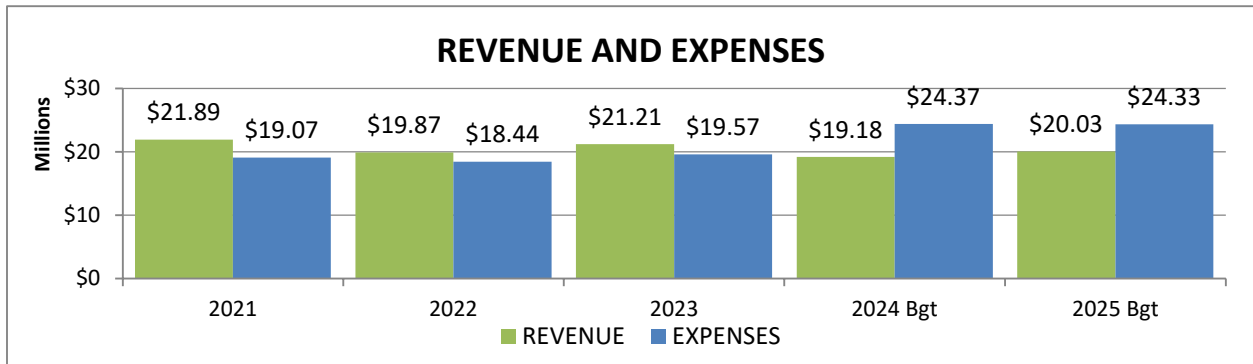
	2021	2022	2023	2024 Budget	2025 Budget
Revenues	21,885,409	19,870,910	21,207,738	19,176,500	20,025,000
<i>Other Taxes</i>	17,837,604	17,859,112	18,324,017	17,750,000	18,200,000
<i>Transfers - In</i>	2,499,908	622,078	1,038,672	505,000	515,000
<i>Investments Interest</i>	4,867	267,438	839,446	450,000	800,000
<i>Fines & Forfeitures</i>	156,917	186,843	211,048	179,000	219,500
<i>Miscellaneous</i>	270,764	322,385	411,167	122,000	137,000
<i>Intergovernmental</i>	149,380	60,574	142,068	88,000	74,000
<i>Service Fees</i>	959,722	545,115	234,550	75,500	72,500
<i>Property Taxes</i>	6,247	7,365	6,770	7,000	7,000

Expenses (by category)	19,071,039	18,440,174	19,574,917	24,367,549	24,331,402
<i>Personnel</i>	9,767,946	9,824,699	10,847,816	13,738,941	14,458,866
<i>Other Expenses</i>	4,819,213	4,511,565	5,181,134	6,075,608	5,927,536
<i>Capital Outlay</i>	862,009	832,772	1,186,079	1,953,000	1,445,000
<i>Debt Service</i>	317,877	-	-	-	-
<i>Transfers Out</i>	3,303,994	3,271,138	2,359,888	2,600,000	2,500,000

Expenses by (area)	19,071,039	18,440,174	19,574,917	24,367,549	24,331,402
Administration	18,801,018	18,162,065	19,568,545	24,367,549	24,331,402
Maintenance/Repairs	270,021	278,109	6,372	-	-

Ending Cash Balance	14,816,366	16,247,102	17,879,923	12,688,874	8,382,472
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Employees	162.66	156.41	157.41	160.41	161.75
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BACKGROUND This is the primary fund for County Engineer operations. All personnel, office operations, road and bridge maintenance (salt, asphalt, etc.), building maintenance and repair, vehicle repairs, capital expenses (vehicles and equipment), and transfers out for road and bridge capital improvement projects are charged to this fund. Per ORC 5713.09 and 315.11, the general fund subsidy covers the personnel costs associated with tax mapping responsibilities.

2025 BUDGET The 2025 budget reflects that the fund is expected to maintain a healthy balance with the intent to draw down spending on in-house maintenance of roads and bridges in the coming years.

PRIOR YEARS Recent projects include the 2024 Resurfacing Program (\$2M), 2024 Thermoplastic & Epoxy (\$268K), and Anderson Ferry at Foley Signal Replacement (\$309K).

RESTRICTED FUND BUDGET SUMMARIES: 2025

Fund 002-027 Common Pleas Legal Research

Dept Court of Common Pleas

Sources Court fees designated for computerized legal research (maximum of \$3.00)

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

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

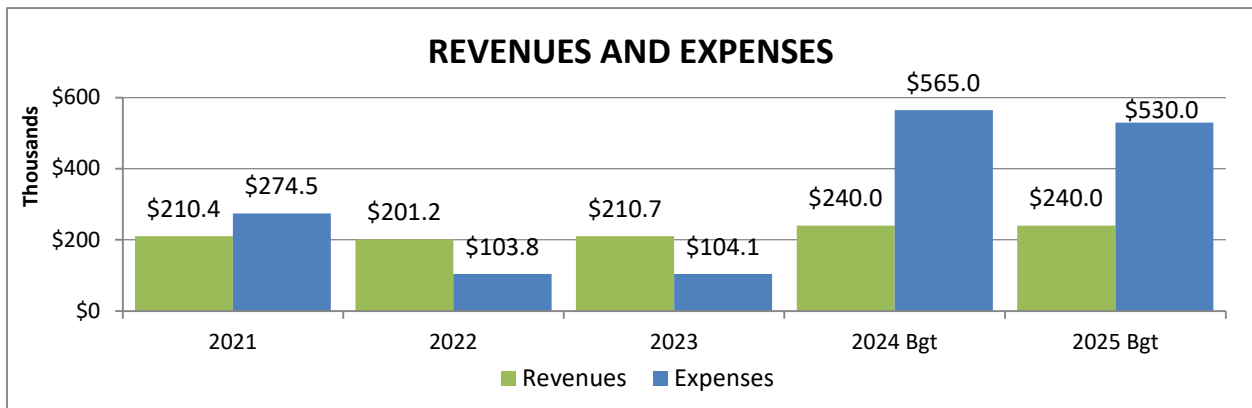
	2021	2022	2023	2024 Budget	2025 Budget
Revenues	210,419	201,243	210,699	240,000	240,000
<i>Court Fees</i>	210,419	201,243	210,699	240,000	240,000

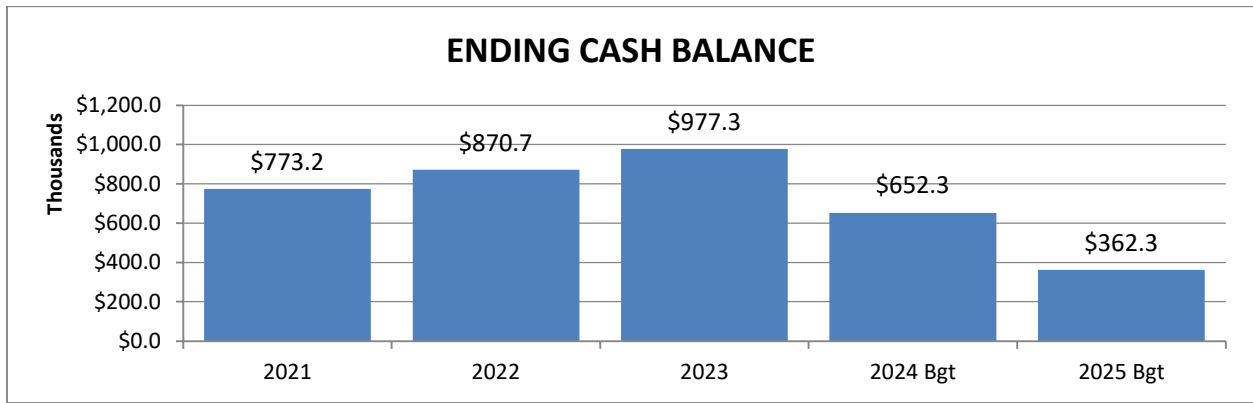
Expenses (by category)	274,516	103,766	104,109	565,000	530,000
<i>Personnel</i>	100,485	-	-	-	-
<i>Non-Personnel</i>	174,031	103,766	104,109	490,000	455,000
<i>Capital Outlays</i>	-	-	-	75,000	75,000

Expenses (by area) *This fund has only one budgetary division.*

Ending Cash Balance	773,194	870,670	977,261	652,261	362,261
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Employees	-	-	-	-	-
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BACKGROUND Legal research subscriptions, such as those from LexisNexis and West Publishing Co., have been the primary cost drivers for this fund, accounting for over 80% of operational expenses since 2014. Other recurring expenses include contractual and legal services. The Courts renegotiated a five-year legal subscription contract, achieving savings exceeding \$260,000.

2025 BUDGET The 2025 budget remains largely unchanged. Following the enactment of House Bill 35, which permits the electronic filing of court documents, the Court of Common Pleas plans to acquire the necessary equipment for efficient operations, traditionally funded by the Clerk of Court Automation fund. Annual budgets are conservatively set higher than actual expenses, likely resulting in a 2025 fund balance exceeding projections.

PRIOR YEARS In 2022, 2023, and 2024, expenses primarily covered legal research subscriptions, including Westlaw and Matthew Bender hard copy books for judges, magistrates, and law clerks, as well as the LexisNexis legal research contract. In 2021, during the COVID-19 pandemic, the Court allocated personnel expenses to this fund to alleviate financial constraints in the general fund without transferring any positions.

RESTRICTED FUND BUDGET SUMMARIES: 2025

Fund 002-029 Municipal Court Delay Reduction

Dept Municipal Court

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

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

ORC Section 2935.36 - Pre-trial diversion programs.

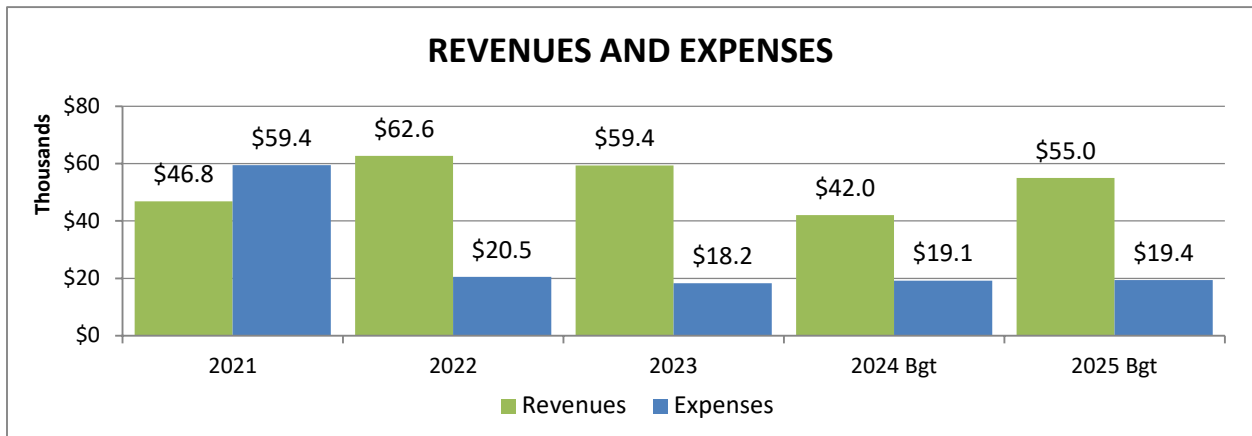
	2021	2022	2023	2024 Budget	2025 Budget
Revenues	46,796	62,647	59,389	42,000	55,000
<i>Service Fees</i>	46,796	62,647	59,389	42,000	55,000

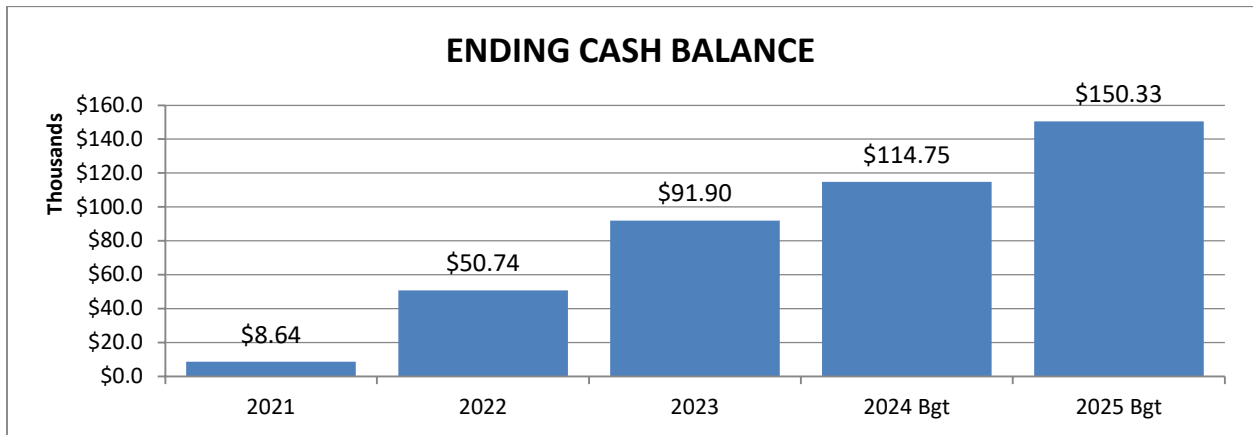
Expenses (by category)	59,424	20,542	18,238	19,146	19,423
<i>Personnel</i>	59,424	20,542	18,238	19,146	19,423

Expenses (by area) *This fund has only one budgetary division.*

Ending Cash Balance	8,639	50,744	91,895	114,749	150,326
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Employees	1.00	1.00	0.50	0.50	0.50
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BACKGROUND This fund's expenses are primarily personnel. In recent years, solvency concerns have caused personnel changes within this fund. Employees were shifted to the general fund and to grants.

2025 BUDGET The 2025 budget maintains stability, with no major programmatic changes planned. Following the personnel adjustments made in 2023, the fund balance is growing.

PRIOR YEARS The 2024 budget successfully maintained court operations and upheld quality services while managing fund balance concerns effectively.

In 2023, the department implemented market-rate salary adjustments. Over the years, Diversion revenue has declined, primarily due to fewer charges. The City of Cincinnati's amendment of a marijuana ordinance to a state misdemeanor reduced the number of individuals eligible for Diversion, thereby decreasing revenue. Additionally, reductions in the City's vice unit led to fewer litigated cases, further impacting revenues. The pandemic-related court closures in 2020 and 2021 also affected revenue collection.

RESTRICTED FUND BUDGET SUMMARIES: 2025

Fund 002-031 Administration of Justice

Dept Court of Common Pleas

Sources Donated juror's pay.

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

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

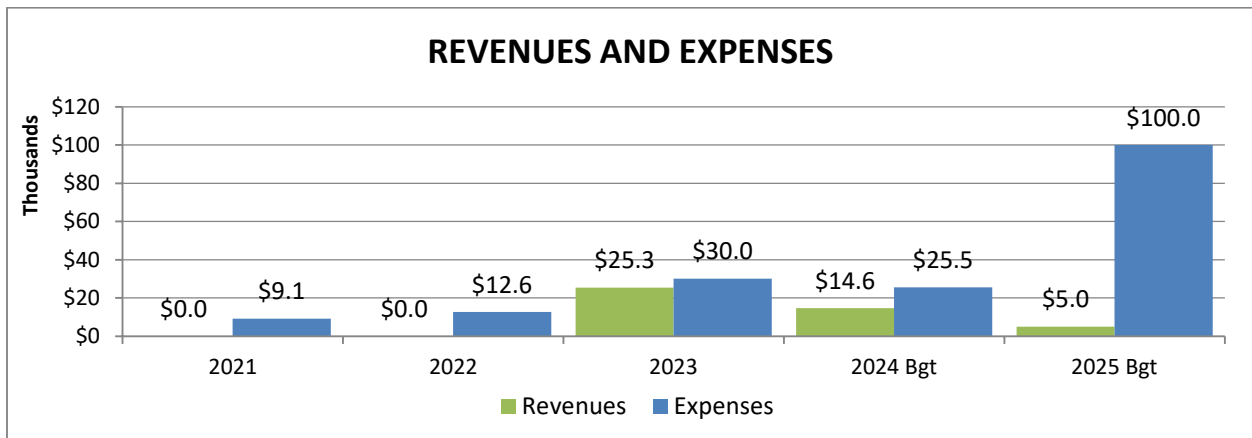
	2021	2022	2023	2024 Projected	2025 Budget
Revenues	-	-	25,346	14,594	5,000
<i>Juror Donations</i>	-	-	25,346	14,594	5,000

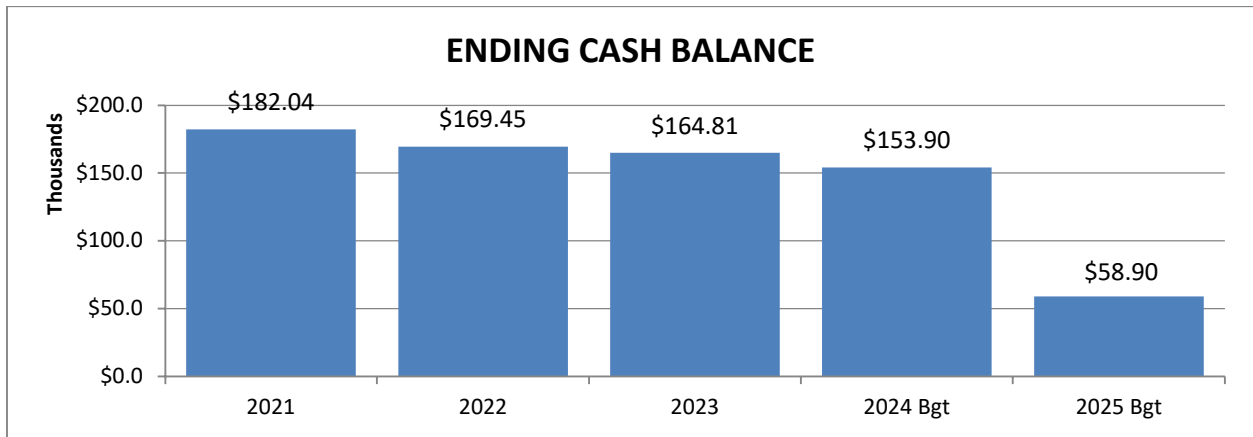
Expenses (by category)	9,097	12,585	29,987	25,500	100,000
<i>Non-Personnel</i>	9,097	12,585	12,987	13,000	70,000
<i>Capital Outlays</i>	-	-	17,000	12,500	30,000

Expenses (by area) *This fund has only one budgetary division.*

Ending Cash Balance	182,036	169,451	164,810	153,904	58,904
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Employees	-	-	-	-	-
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BACKGROUND This fund primarily supports hospitality and food services in the juror waiting room. Historically, budgets have been set significantly higher than actual expenses.

2025 BUDGET The 2025 budget maintains current programs without significant changes. It allocates funds to replace juror chairs in each courtroom's jury box and reinstates the weekly snack program, offering coffee and donuts to jurors. The Budget Office and the Court will monitor this fund throughout the year to ensure a positive balance.

PRIOR YEARS In 2023 and 2024, juror donations were higher than usual because prior-year contributions were transferred into this fund in subsequent years. This trend is unlikely to continue, as deposits are occurring more frequently.

RESTRICTED FUND BUDGET SUMMARIES: 2025

Fund 002-032 Probation Services

Dept Probation

Sources Probation fees

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

ORC 2301.27 Probation and supervisory services.

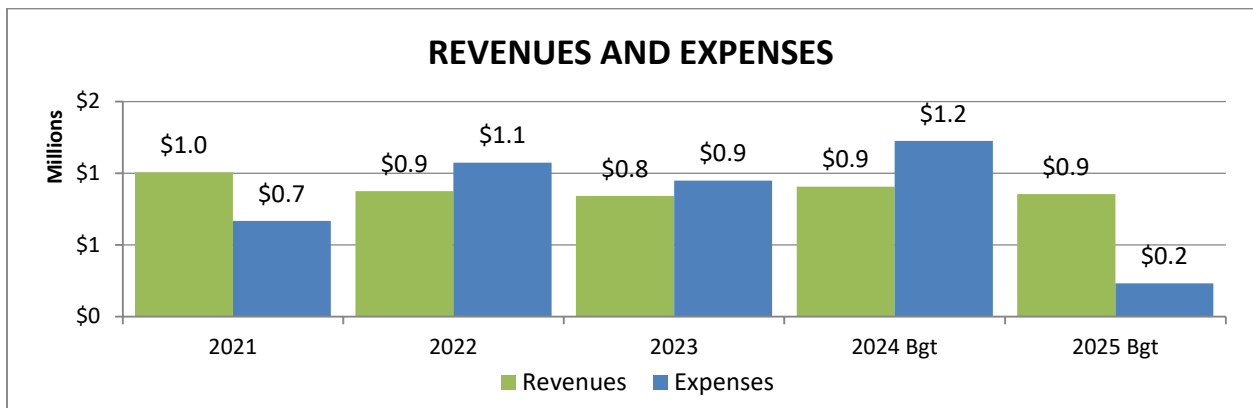
	2021	2022	2023	2024 Budget	2025 Budget
Revenues	1,006,399	874,370	839,555	905,100	855,000
<i>Common Pleas Fees</i>	471,976	361,461	374,829	398,700	390,000
<i>Municipal Court Fees</i>	534,423	512,909	464,726	506,400	465,000

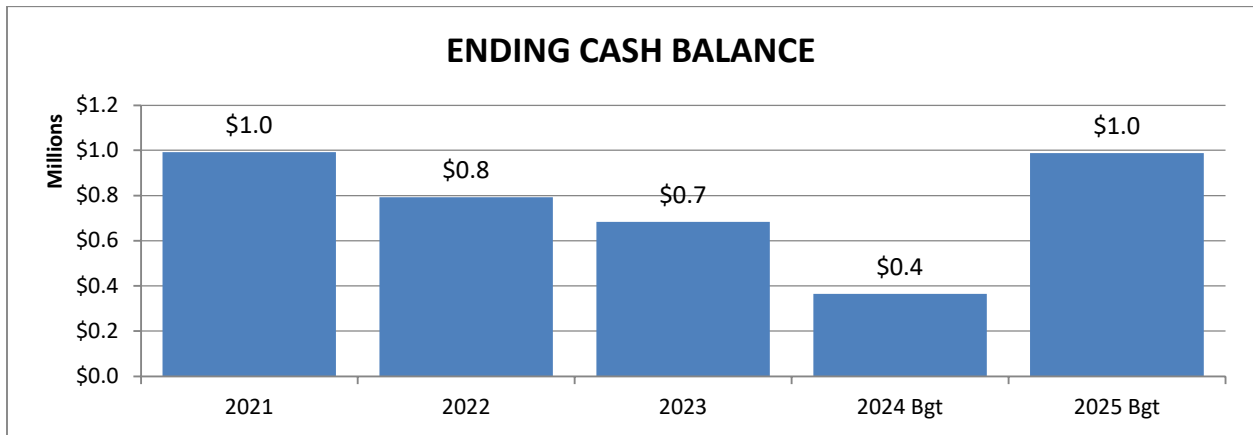
Expenses (by category)	2021	2022	2023	2024 Budget	2025 Budget
<i>Personnel</i>	570,788	948,080	805,483	1,052,590	-
<i>Non-Personnel</i>	95,451	126,650	87,596	170,750	231,899
<i>Capital Outlays</i>	-	-	55,147	-	-

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

Ending Cash Balance	2021	2022	2023	2024 Budget	2025 Budget
	992,228	791,868	683,197	364,957	988,058

Employees	2021	2022	2023	2024 Budget	2025 Budget
	13.00	14.00	13.00	13.00	-





BACKGROUND As with other restricted funds overseen by the Courts, during periods when financial constraints occurred in the general fund, expenses were shifted to the Probation Services fund. Personnel allocations modulate between these two funds. Revenue fluctuates annually, depending upon caseloads and judicial discretion.

2025 BUDGET Over the past several years, the fund balance continued to dwindle as operational costs exceed revenues. To avoid fully depleting the fund, in 2025 all personnel costs (13FTE’s) for substation operations were transferred back into the general fund.

PRIOR YEARS Continuing from mid-2023, in 2024 this fund continued to pay some operating costs, like fuel and cellular devices, no longer covered by State grant guidelines. Additionally, the fund covers operating costs for four substation offices, all departmental pre-employment assessments and some equipment replacements.

In 2023, the Court implemented a market rate salary adjustment. Two vehicles were replaced due to models being discontinued which made it difficult to repair and maintain those vehicles.

During August 2021, the courts shifted additional personnel costs to this fund from the general fund as fund balance improved. The growth in 2022 expenses is related to those personnel costs being expensed from this fund for an entire year compared to five months in the previous year.

2021 revenue gradually returned to pre-COVID levels. During the pandemic in 2020, the Court was closed in the second quarter which had an impact on revenue collection.

RESTRICTED FUND BUDGET SUMMARIES: 2025

Fund 002-039 Family Fund

Dept Job and Family Services

Sources Private donations

Uses The FAMILY (Friends and Advocates Making Investments in Local Youth) Fund allows Job and Family Services to provide services not normally covered in the public children’s services agency (Public Assistance) fund.

ORC 3109.15 Children's trust fund board

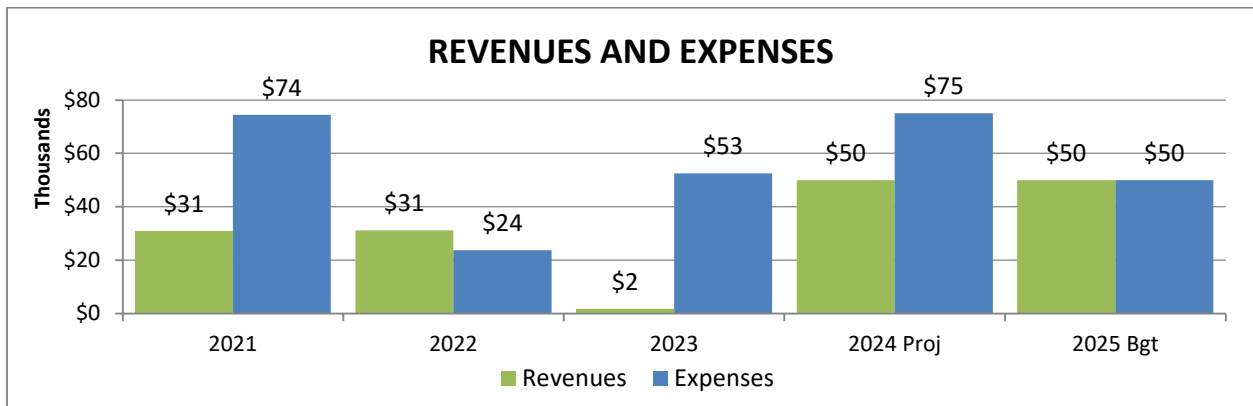
	2021	2022	2023	2024 Budget	2025 Budget
Revenues	30,908	31,119	1,739	50,000	50,000
<i>Donations</i>	30,908	31,119	1,739	50,000	50,000

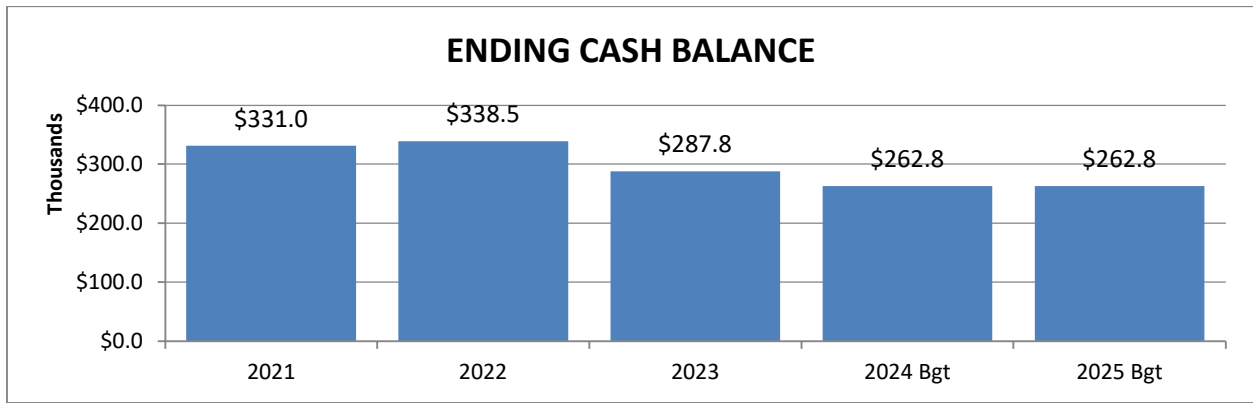
Expenses (by category)	74,387	23,637	52,507	75,000	50,000
<i>Non-Personnel</i>	74,387	23,637	52,507	75,000	50,000

Expenses (by area) *This fund has only one budgetary division.*

Ending Cash Balance	331,038	338,520	287,752	262,752	262,752
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Employees	-	-	-	-	-
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BACKGROUND The FAMILY Fund collects private tax-exempt monetary donations to help foster children make college visits, provide toiletries or toys to abused children, and aid low-income families with needs beyond job assistance, food, and medical care. After several years of inactivity, the fund was rebranded in early 2015 and received significant cash donations, which have since been used to benefit local youth.

2025 BUDGET As with previous years, there are no programmatic changes. Typically, expenses approved from this fund cover educational costs for young adults who have been emancipated from foster care and are pursuing higher education.

PRIOR YEARS Expenses fluctuate annually based on client needs. In 2020, JFS began administering the Higher Education Mentoring Initiative (HEMI), previously managed by the University of Cincinnati (UC). Consequently, UC transferred \$285,000 in program finances to JFS, as reflected in the 2020 revenue. Through CY2024, two HEMI youth earned trade certificates, five obtained bachelor's degrees, and one achieved a master's degree. Over ten youth have received FAMILY Fund education grants.

RESTRICTED FUND BUDGET SUMMARIES: 2025

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

Dept Non Departmentals

Sources General fund transfers

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

ORC 5705.13(B) Reserve balance accounts

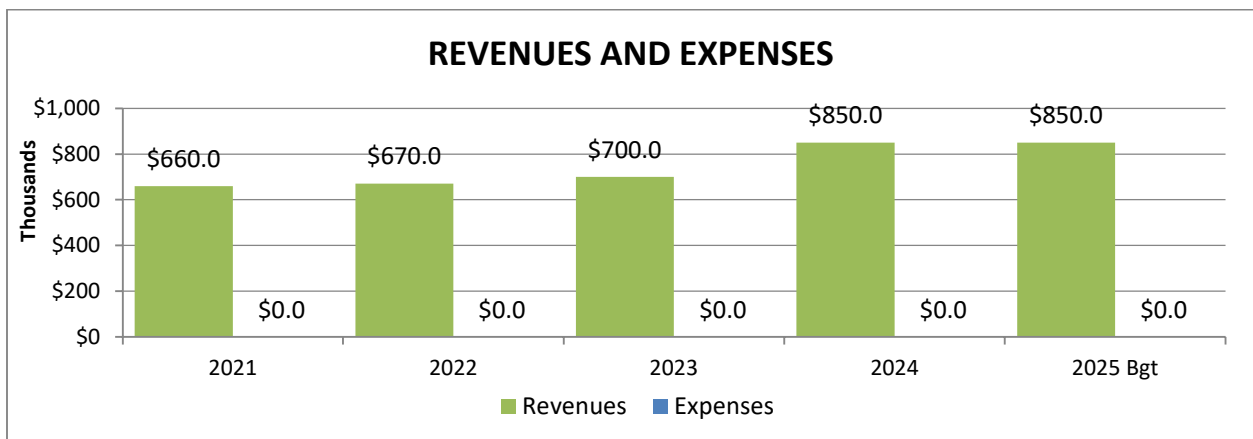
	2021	2022	2023	2024	2025 Budget
Revenues	660,000	670,000	700,000	850,000	850,000
<i>General Fund Transfer</i>	660,000	670,000	700,000	850,000	850,000

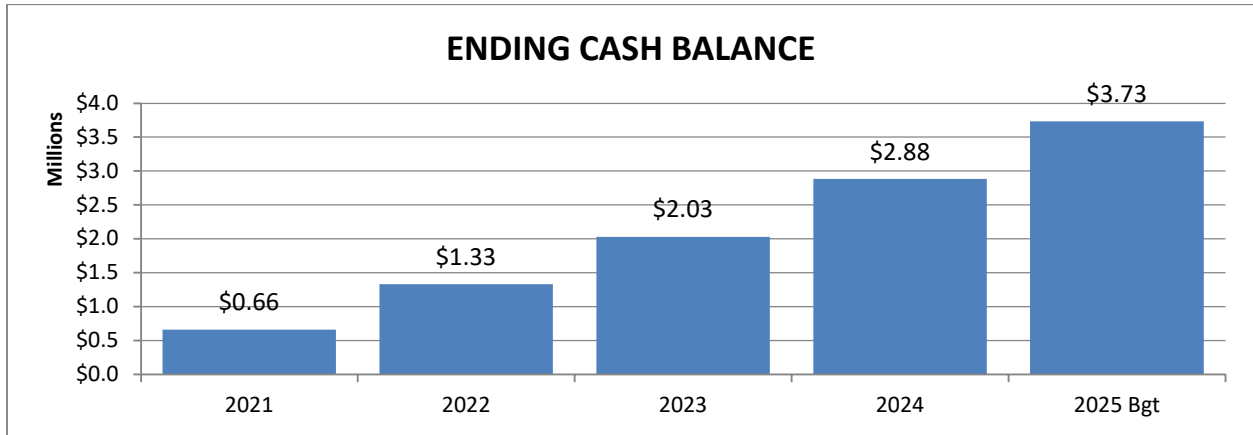
Expenses (by category)	-	-	-	-	-
<i>Transfer Out</i>	-	-	-	-	-

Expenses (by area)	<i>There is only one budgetary division in this fund.</i>				
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Ending Cash Balance	660,000	1,330,000	2,030,000	2,880,000	3,730,000
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Employees	-	-	-	-	-
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OVERVIEW Due to processing payroll every two weeks, the County periodically incurs a calendar year with 27 payrolls instead of 26. The 27th pay period occurs every 11-12 years. (We accumulate an extra day every year, two in a leap year.) On an annual basis, funding is set aside to accumulate sufficient reserves to process the 27th pay period when it occurs.

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

The next 27th pay period will occur in 2030.

RESTRICTED FUND BUDGET SUMMARIES: 2025

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

Dept Municipal Court

Sources Municipal Criminal Court Costs; Traffic Court Costs.

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

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

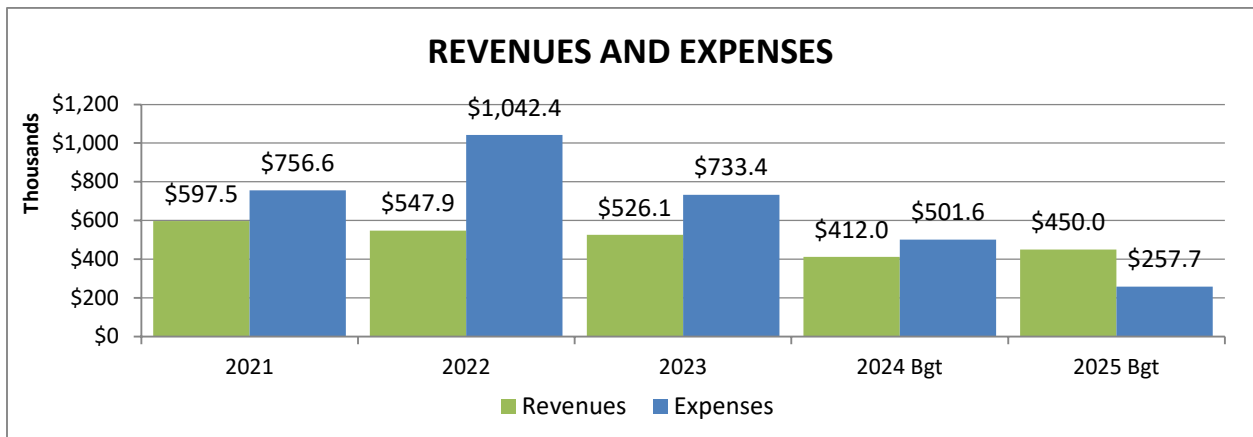
	2021	2022	2023	2024 Budget	2025 Budget
Revenues	597,503	547,906	526,123	412,000	450,000
<i>Court Fines</i>	597,503	547,906	526,123	412,000	450,000

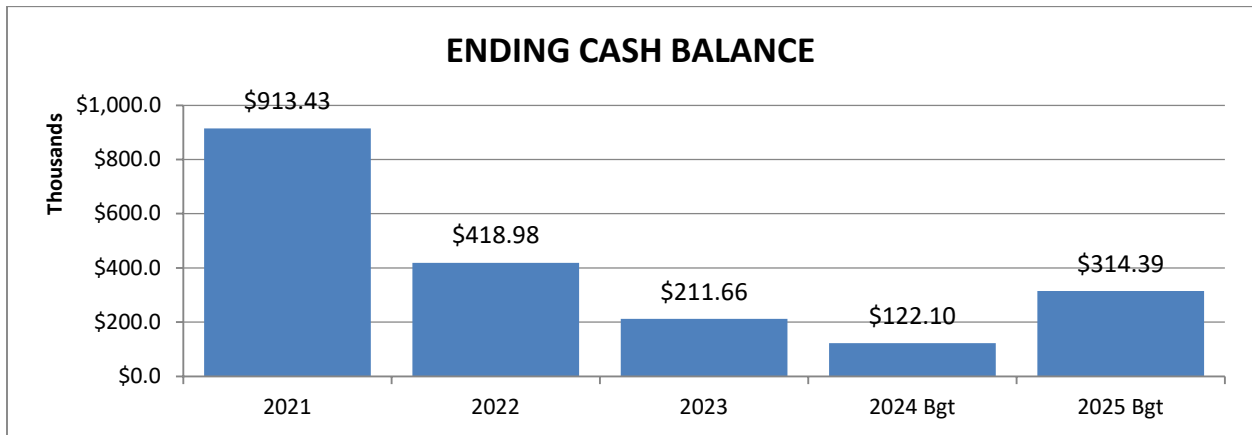
Expenses (by category)	756,580	1,042,363	733,441	501,560	257,708
<i>Personnel</i>	336,164	351,921	345,726	295,000	250,918
<i>Non-Personnel</i>	420,416	690,442	387,715	206,560	6,790

Expenses (by area) *This fund has only one budgetary division.*

Ending Cash Balance	913,434	418,977	211,659	122,098	355,909
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Employees	6.00	6.00	4.50	4.00	4.00
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BACKGROUND During periods of general fund financial constraints, the Courts shifted operational expenses to the Special Projects fund, leading to fluctuating staffing levels. These fluctuations do not directly correspond to expenses, as budgeted positions and actual expenditures can differ. Revenue in this fund varies, as the Court may waive fees for indigent individuals. The Court continues to invest in major items, such as furniture and carpeting, to uphold professionalism and decorum.

2025 BUDGET In 2025, the Court is implementing a cautious budgeting strategy by reducing non-personnel expenses compared to the 2024 budget. This decrease resulted from transitioning services such as interpreters, polygraphs, and phlebotomy to the General Fund in 2024. Consequently, an increase in the cash balance is anticipated in 2025. By maintaining this conservative approach to operational expenses, the Court aims to ensure financial stability and mitigate potential future risks.

PRIOR YEARS In 2024, due to a declining fund balance, the court transferred operating costs—such as interpreter, polygraph, and phlebotomy services—to the general fund to sustain operations. Revenues continued to decline, and a position previously split between this fund and the Court of Common Pleas Special Projects Fund was fully allocated to the Court of Common Pleas. In 2023, the court implemented a market-rate salary adjustment. By the end of the first quarter, interpreter services were moved to the general fund due to the diminishing fund balance. Reduced caseloads decreased this fund's capacity to maintain previous operational levels. From 2020 through 2022, revenues declined as the court closed during pandemic surges.

RESTRICTED FUND BUDGET SUMMARIES: 2025

Fund 002-045 Mental Health Local Fund

Dept Mental Health and Recovery Services Board

Sources This fund was created during the merger of the Mental Health Board and Alcohol and Drug Addiction Services Board in 2007, and the balance is the result of residual equity from the merged accounts.

Uses Primary use of funds is capital improvements within the Mental Health and Recovery Services Board facilities.

ORC Section 5705.221: The capital improvements account shall be a contingency fund for the necessary acquisition, replacement, renovation, or construction of facilities and movable and fixed equipment.

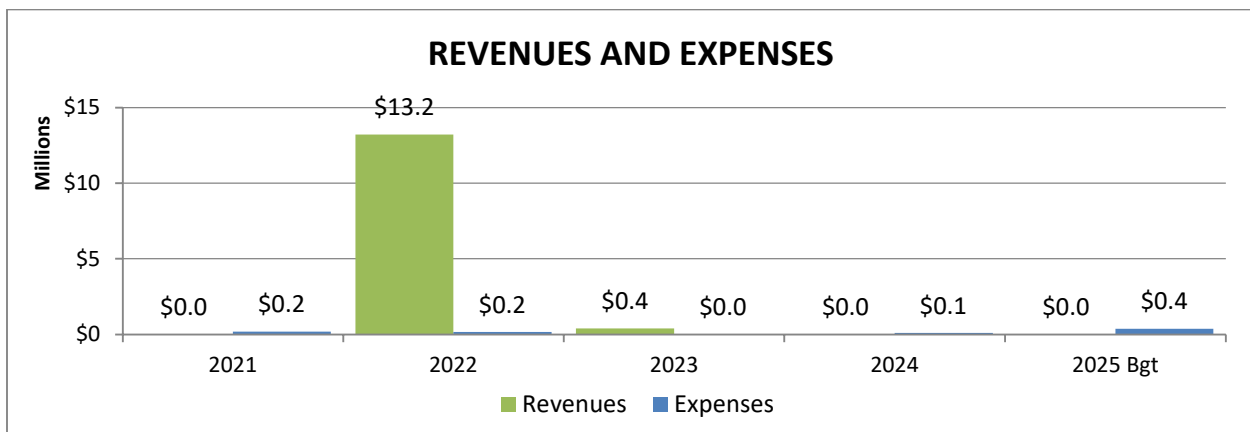
	2021	2022	2023	2024	2025 Budget
Revenues	58	13,214,781	394,064	-	-
Service Fees	58	58	58	-	-
Transfers	-	189,219	394,006	-	-
Sale of Assets	-	13,025,504	-	-	-

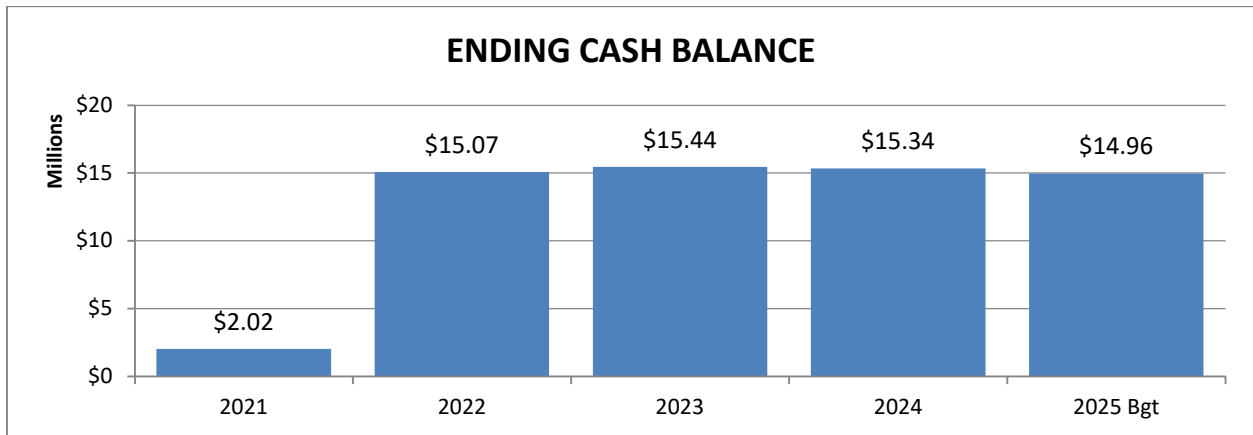
Expenses (by category)	187,450	165,397	21,320	100,000	385,000
Non-Personnel	97,450	65,398	21,320	100,000	100,000
Capital	90,000	-	-	-	285,000
Transfers	-	99,998	-	-	-

Expenses (by area)	<i>There is only one budgetary division in this fund.</i>				
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Ending Cash Balance	2,019,303	15,068,688	15,440,674	15,340,674	14,955,674
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Employees	-	-	-	-	-
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BACKGROUND The Mental Health Board and Alcohol and Drug Addiction Services Board merged in 2007. This resulted in residual equity transfers to this fund. The Mental Health Capital Project Fund was combined with this fund in early 2015, adding another \$2.1 million in revenue (transfer in). Going forward, capital projects within Mental Health and Recovery Services are supported through this fund. This fund also includes the costs for contracted staff support of the Hamilton County Addiction Response Coalition beginning in 2017.

2025 BUDGET Mental Health and Recovery Services budgets are still pending with their finance committee/board. The agency will revise the figures and provide programmatic detail later. The 2025 budget includes funding for the replacement of a water pump and HVAC system at the MHRSB’s administrative building. In addition, the Board is making renovations to one of properties that houses programming. Renovations include replacing flooring and upgrading bathrooms.

PRIOR YEARS In 2022 the MHRSB sold property and entered into a sale agreement for the acquisition of property to house a continuum of crisis services in Hamilton County. The acquisition of property was deferred in CY 2023. The use of funds from the sale of the ADAS building is currently under review by MHRSB management and Board. 2019 revenues include a one-time payment of \$285,000 from the Ohio Department of Mental Health and Addiction Services toward capital improvements. Prior projects have included a chiller replacement project at the ADAS Center, a new roof at 2340 and 2350 Auburn Ave, increased ADAS Center building maintenance needs, a computer server replacement, and the implementation, management and enhancement of software and a perpetual software license.

RESTRICTED FUND BUDGET SUMMARIES: 2025

Fund 002-046 Common Pleas Mediation

Dept Court of Common Pleas

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

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

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

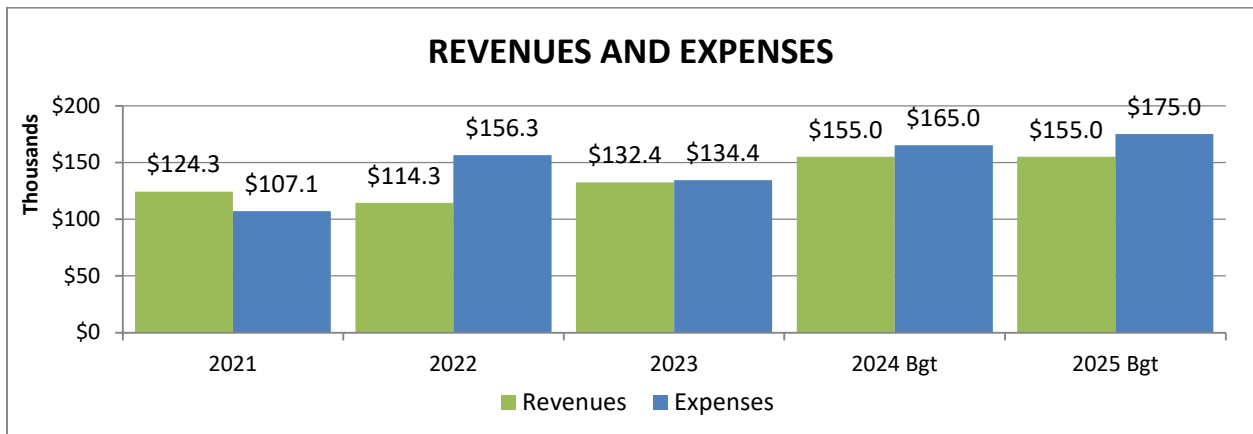
	2021	2022	2023	2024 Budget	2025 Budget
Revenues	124,268	114,300	132,400	155,000	155,000
<i>Mediation Fees</i>	124,268	114,300	132,400	155,000	155,000

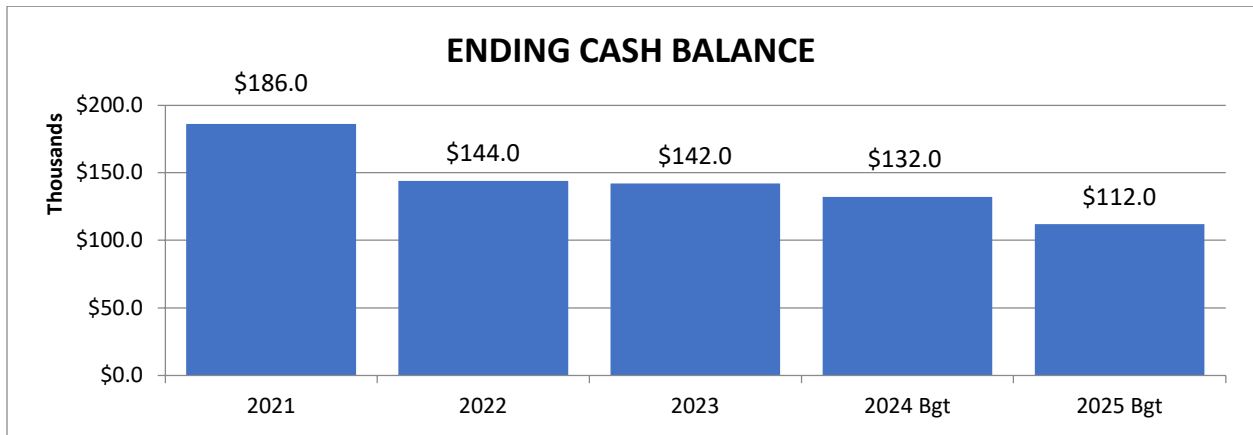
Expenses (by category)	2021	2022	2023	2024 Budget	2025 Budget
<i>Personnel</i>	106,850	155,262	133,626	162,632	172,678
<i>Non-Personnel</i>	236	1,070	754	2,400	2,300

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

Ending Cash Balance	2021	2022	2023	2024 Budget	2025 Budget
	186,012	143,980	142,000	131,967	111,989

Employees	2021	2022	2023	2024 Budget	2025 Budget
	3.00	4.00	3.50	2.00	2.00





BACKGROUND This division provides a forum that allows parties to discuss their dispute and any other issues that may concern them. Historically, the purpose of this fund was primarily to pay personnel costs for the director of alternative dispute resolution and a mediator.

2025 BUDGET The 2025 budget includes no substantial programmatic changes.

PRIOR YEARS 2024 revenue was projected to increase slightly as court case filings were projected on an upward trend, as were the number of cases/parties participating in mediation, which had an impact on revenue.

While the table of organizational chart had 3.5 positions in 2023 and four positions in 2022, only two of those positions were funded during those years because the fund balance could not support those additional positions.

RESTRICTED FUND BUDGET SUMMARIES: 2025

Fund 002-047 Mental Health and Recovery Services (MHRS)

Dept Mental Health and Recovery Services Board

Sources MHRS uses this fund in its role as the fiscal agent for collaborative service contracts with Hamilton County Job and Family Services, Developmental Disabilities Services, Juvenile Court, Hamilton County Courts and Ohio Mental Health and Addiction Services (Ohio MHAS).

Uses Mental health and substance abuse services including the FAIR - Family Access to Integrated Recovery project (JFS); the HOPE Project (JFS, DDS, and Juvenile Court); Re-Entry and Felony Mental Health Court (Pre-Trial); and the Indigent Drivers Alcohol Treatment Program.

ORC ORC Section 340 Alcohol, Drug Addiction, and Mental Health Services

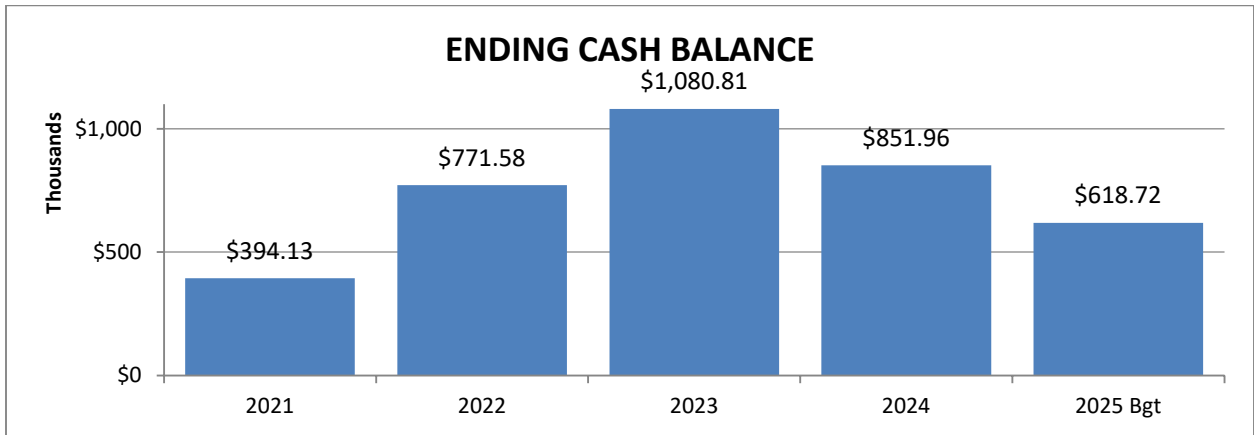
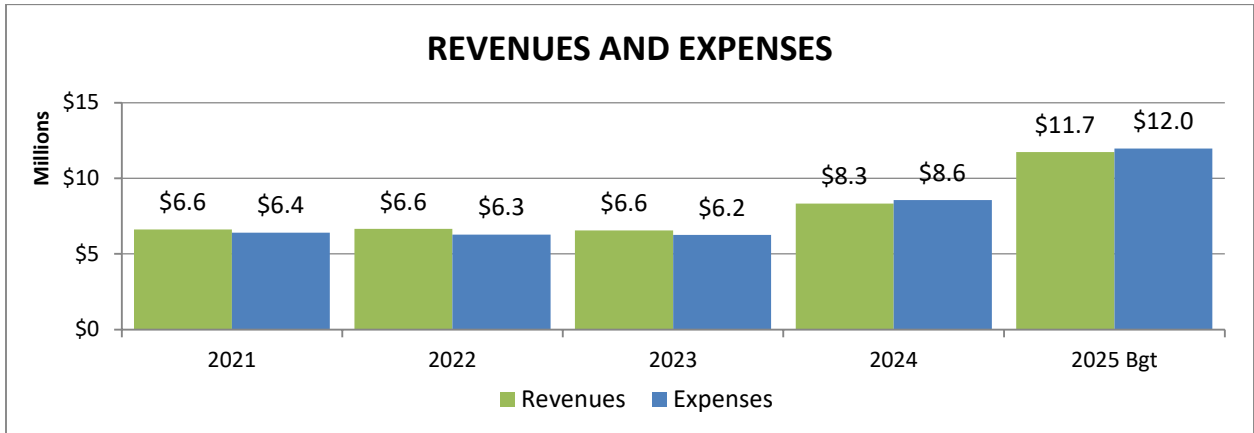
	2021	2022	2023	2024	2025 Budget
Revenues	6,611,480	6,649,708	6,553,554	8,333,669	11,720,970
<i>Service Fees/Rent</i>	1,865,997	1,267,207	602,059	650,773	651,000
<i>Local Govt Fees/Fines</i>	236,017	229,951	481,180	199,200	500,000
<i>HOPE/FAIR Reimb</i>	4,509,466	4,398,082	5,470,315	7,483,696	10,569,970
<i>Transfers</i>	-	754,468	-	-	-

Expenses (by category)	6,400,834	6,272,254	6,244,325	8,562,521	11,954,212
<i>Personnel</i>	67,123	66,697	68,145	70,485	76,972
<i>Non-Personnel</i>	6,333,711	6,166,533	6,176,180	8,492,036	11,877,240
<i>Transfers</i>	-	39,024	-	-	-

Expenses (by area)	6,400,834	6,272,254	6,244,325	8,562,521	11,954,212
<i>Mental Health</i>	4,388,472	4,730,720	4,790,406	5,147,526	7,532,840
<i>Sub Abuse Services</i>	978,179	711,824	1,286,470	3,243,522	4,243,400
<i>Council of Gov'ts</i>	(167,928)	-	-	-	-
<i>Building Repairs</i>	1,134,988	723,988	99,304	100,988	101,000
<i>Court Staff/Experts</i>	67,123	105,721	68,145	70,485	76,972

Ending Cash Balance	394,128	771,583	1,080,811	851,959	618,717
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Employees	0.61	0.60	0.58	0.58	0.59
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BACKGROUND This fund is used primarily to account for revenues and expenses of two collaborative projects for which the MHRS Board serves as fiscal agent: Family Access to Integrated Recovery (FAIR) and the Multi-County Systems Agency program (HOPE). FAIR provides integrated child welfare and behavioral health care services.

2025 BUDGET Increases in the 2024 revenue and expense budgets are related to additional JFS funding for FAIR. These funds address services for youth in need of 24/7 individualized intensive supportive services. The additional HOPE and FAIR increases for 2024 are anticipated to be carried over into the 2025 budget.

PRIOR YEARS 2023 budgeted levels are in-line with provider contract maximum amounts. Actual expenses will be in line with the budget.

RESTRICTED FUND BUDGET SUMMARIES: 2025

Fund 002-049 Probate Court Dispute Resolution

Dept Probate Court

Sources Court Fees

Uses Probate Court Dispute Resolution proceedings.

ORC 2101.163 Dispute resolution procedures in probate court.

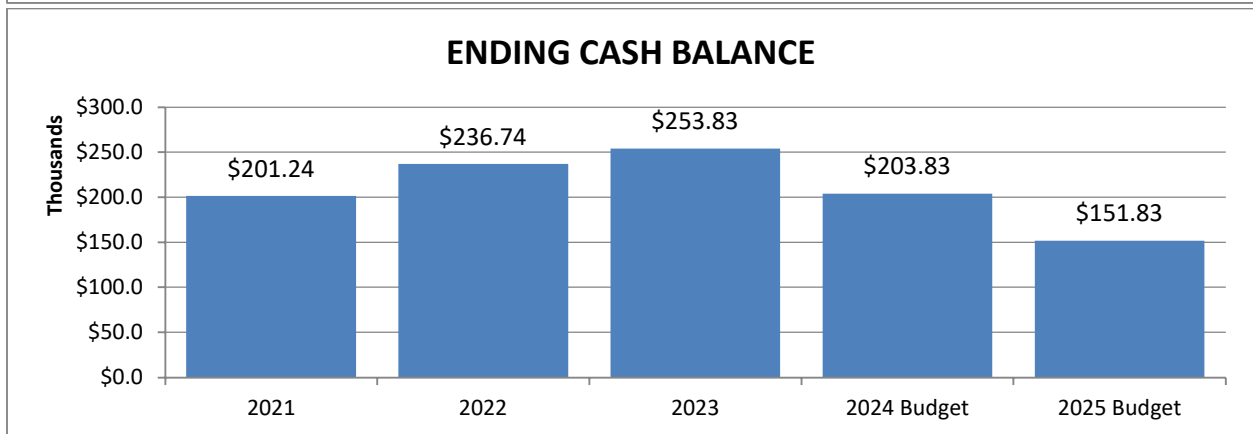
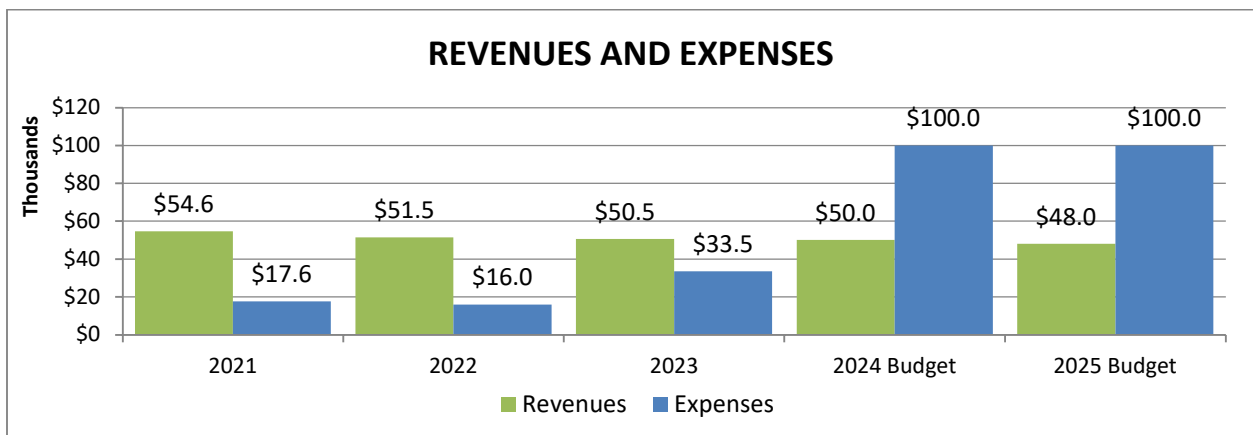
	2021	2022	2023	2024 Budget	2025 Budget
Revenues	54,640	51,470	50,540	50,000	48,000
<i>Service Fees</i>	54,640	51,470	50,540	50,000	48,000

Expenses (by category)	17,565	15,973	33,453	100,000	100,000
<i>Other Expenditures</i>	17,565	15,973	33,453	100,000	100,000

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

Ending Cash Balance	201,244	236,741	253,828	203,828	151,828
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Employees	-	-	-	-	-
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BACKGROUND The Dispute Resolution fund was re-activated under Judge Winkler after he took office in 2015. It is a service available to citizens should they choose it and is supported through this fund. This fund has grown steadily and is self-sustaining.

2025 BUDGET This fund has a healthy balance. The balance reduction is included in the spend down of Restricted Fund balances to absorb costs of operations in the Court. The focus will be to build-back fund balance.

PRIOR YEARS While the reserve balance from 2023 to 2024 falls substantially, actual expenses are comparable to prior years, thus maintaining a healthy balance. For 2020 thru 2023, the Court used funds to support active case mediations as requested by court parties.

RESTRICTED FUND BUDGET SUMMARIES: 2025

Fund 002-050 Parking Violations

Dept Sheriff

Sources Fines for parking illegally in a handicapped parking space

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

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

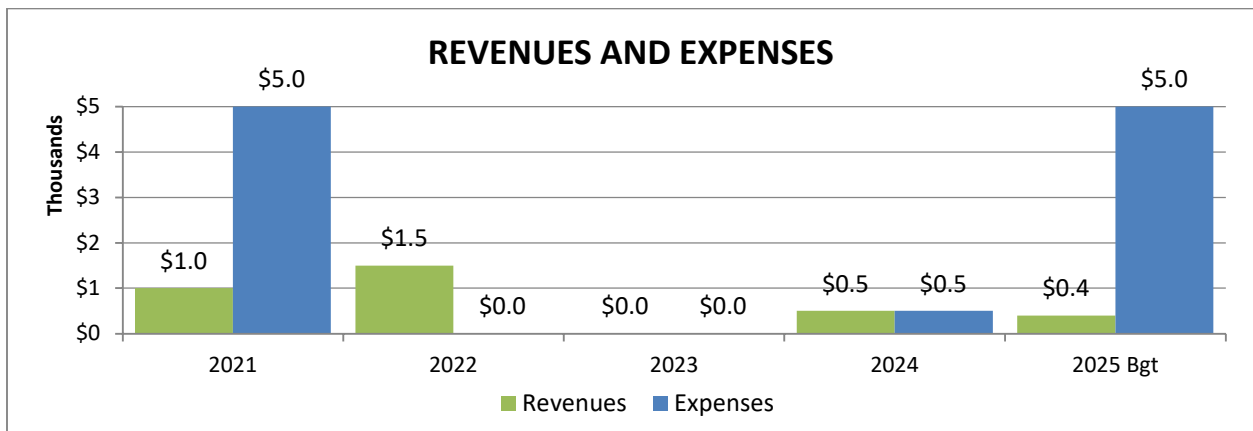
	2021	2022	2023	2024	2025 Budget
Revenues	1,000	1,500	-	500	400
<i>Fines and Forfeitures</i>	1,000	1,500	-	500	400

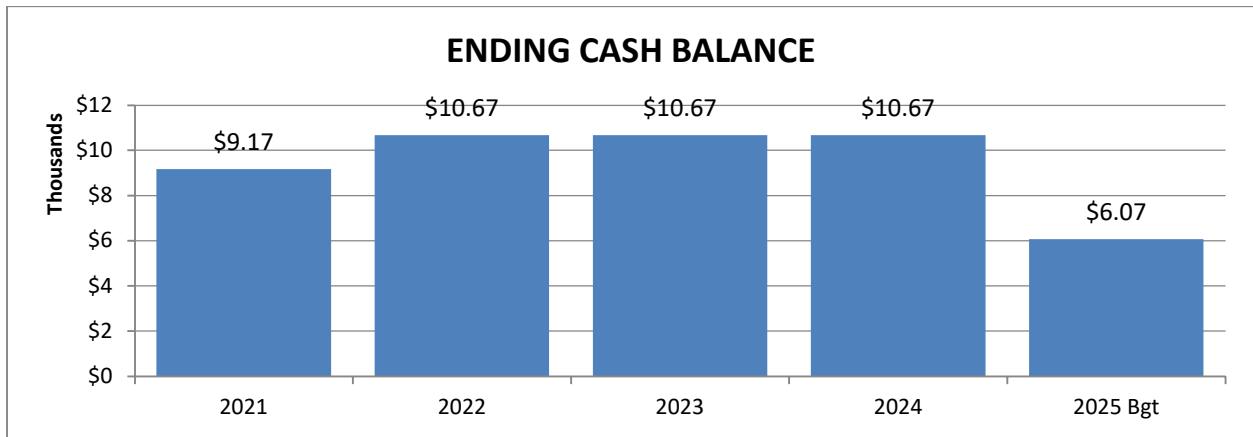
Expenses (by category)	5,000	-	-	5,000	5,000
<i>Non-Personnel</i>	5,000	-	-	5,000	5,000

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

Ending Cash Balance	9,172	10,672	10,672	6,172	1,572
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Employees	-	-	-	-	-
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BACKGROUND This fund is budgeted high on a contingency basis.

PRIOR YEARS In 2016, the Sheriff's office, the Budget Office, and the City of Mariemont collaborated to provide funding for a sidewalk which allows access for individuals with disabilities to the city's historic bell tower. In 2017, the Sheriff's office worked with the Board of Elections to fund handicap signage needs at various polling locations.

RESTRICTED FUND BUDGET SUMMARIES: 2025

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.

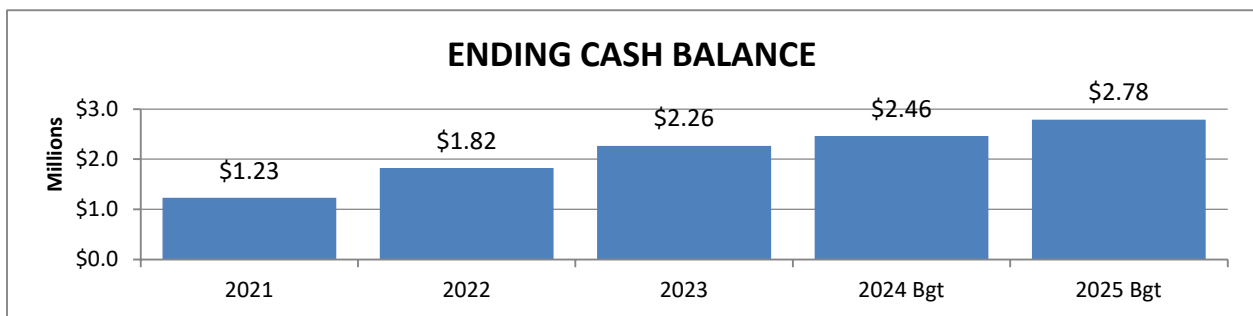
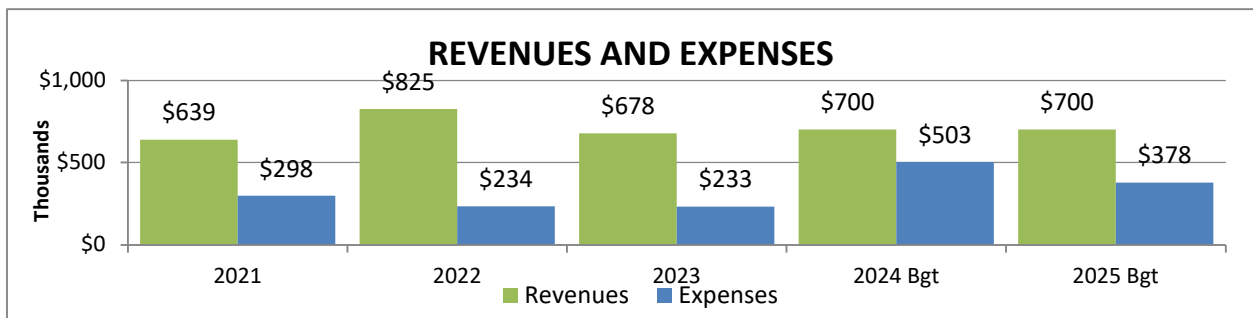
	2021	2022	2023	2024 Budget	2025 Budget
Revenues	639,297	825,000	677,618	700,000	700,000
<i>Service Fees</i>	639,297	825,000	677,618	700,000	700,000

Expenses (by category)	298,303	234,023	232,792	503,000	378,000
<i>Personnel</i>	40,000	194	-	-	-
<i>Non-Personnel</i>	180,916	202,280	212,743	353,000	253,000
<i>Capital</i>	77,387	31,549	20,049	150,000	125,000

Expenses (by area) *This Fund has one budgetary division.*

Ending Cash Balance	1,228,706	1,819,683	2,264,510	2,461,510	2,783,510
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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.

2025 BUDGET Revenues are projected to keep outpacing expenses, driven by growing demand from out-of-county entities for the new state-of-the-art laboratory services. Reserves within this fund help absorb the costs of investments in specialized analytical equipment, reducing the financial burden on the general fund.

PRIOR YEARS In 2019, the fund covered some personnel expenses typically charged to the general fund and also received support from the Health Collaborative to purchase a vehicle. In 2021, revenue from out-of-county autopsies rose by 36% compared to 2020, with Hamilton County experiencing an increase in autopsy referrals from neighboring county coroners—a trend that is expected to persist.

RESTRICTED FUND BUDGET SUMMARIES: 2025

Fund 002-054 Special Projects

Dept Court of Common Pleas

Sources Fees assessed in Common Pleas civil and criminal cases.

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

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

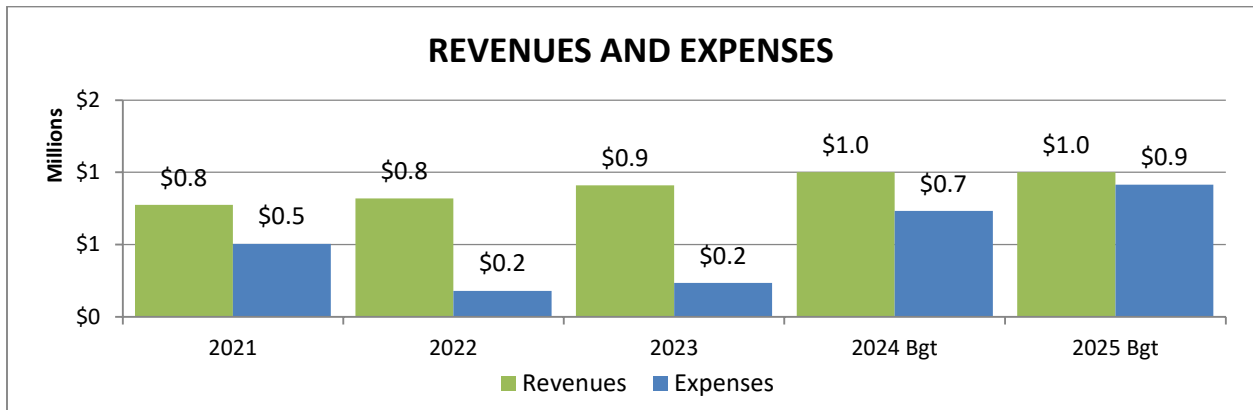
	2021	2022	2023	2024 Budget	2025 Budget
Revenues	774,906	819,342	909,145	1,000,000	1,000,000
Printing Fees	19,464	5,655	3,527	-	-
Fines & Forfeitures	755,442	813,687	905,618	1,000,000	1,000,000

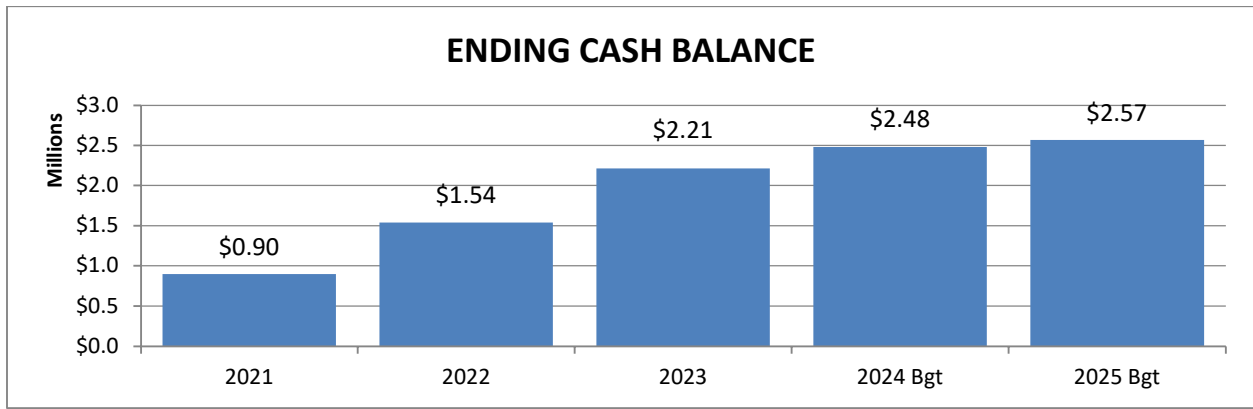
Expenses (by category)	505,191	179,603	234,670	732,902	912,470
Personnel	390,959	70,335	74,769	231,902	379,470
Non-Personnel	92,794	109,268	154,987	351,000	383,000
Capital	21,438	-	4,914	150,000	150,000

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

Ending Cash Balance	898,774	1,538,513	2,212,988	2,480,086	2,567,616
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Employees	2.50	2.50	2.50	2.00	4.00
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BACKGROUND Annual budgets in general are higher than annual expenditures. Personnel costs modulate between this fund and the general fund depending on the needs of the general fund and this fund’s balance, which accounts for the fluctuating staff levels.

2025 BUDGET The 2025 budget maintains stability without significant programmatic changes. Two IT Specialists will be added to address IT support needs. This strategic move aims to enhance General Fund operations.

Additionally, the budget allocates resources for potential judicial staff initiatives, which may lead to upgrades in office furniture, computer systems, and other necessary equipment. There’s also a modest increase in funding for expert services and tuition reimbursement to support professional development.

PRIOR YEARS The 2024 budget saw higher appropriations for lodging expenses, reflecting the return of judges and court staff to conferences and training events. Staff levels experienced a slight decline as some personnel contributed to the Drug Treatment and Recovery Court, with a portion of their salaries covered by grant funds. In 2023 market rate salary adjustments were implemented.

During the pandemic, the fund absorbed general fund personnel expenses, some of which were eventually reimbursed by the general fund. Court fines and fees fluctuate from year to year depending on caseloads. In 2020, revenues dropped significantly due to court closures during the pandemic.

RESTRICTED FUND BUDGET SUMMARIES: 2025

Fund 002-055 Major Highway Operations

Dept Engineer

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

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

ORC 5735.291 - Gasoline excise tax fund - highway operating fund

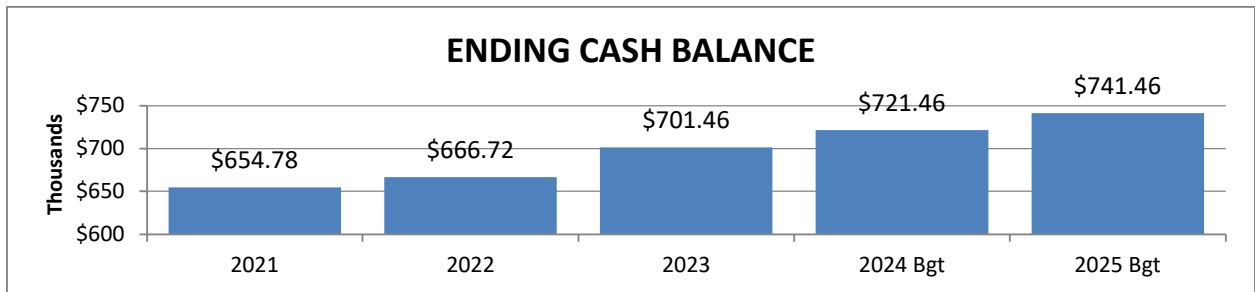
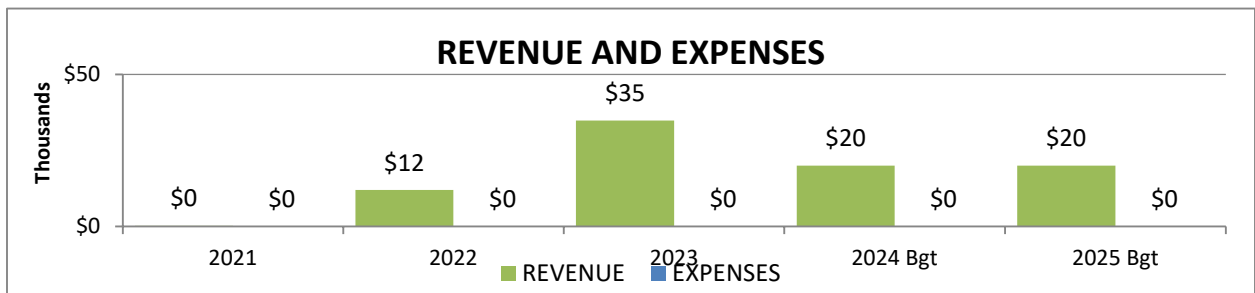
	2021	2022	2023	2024 Budget	2025 Budget
Revenues	248	11,937	34,736	20,000	20,000
<i>Investments Interest</i>	248	11,937	34,736	20,000	20,000

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

Ending Cash Balance	654,782	666,719	701,455	721,455	741,455
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Employees	-	-	-	-	-
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BACKGROUND Expenses to this fund are restricted to construction projects for Ronald Reagan/Cross County Highway or arterial bridges and roadways to this highway.

2025 BUDGET The Engineer's office is actively investigating alternate uses of this accumulated reserve.

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

RESTRICTED FUND BUDGET SUMMARIES: 2025

Fund 002-057 Stormwater Oversight

Dept Engineer

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

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

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

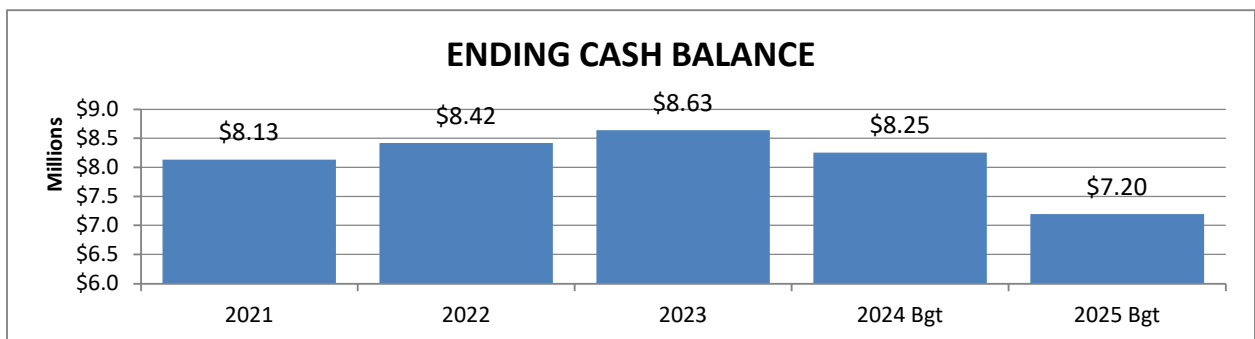
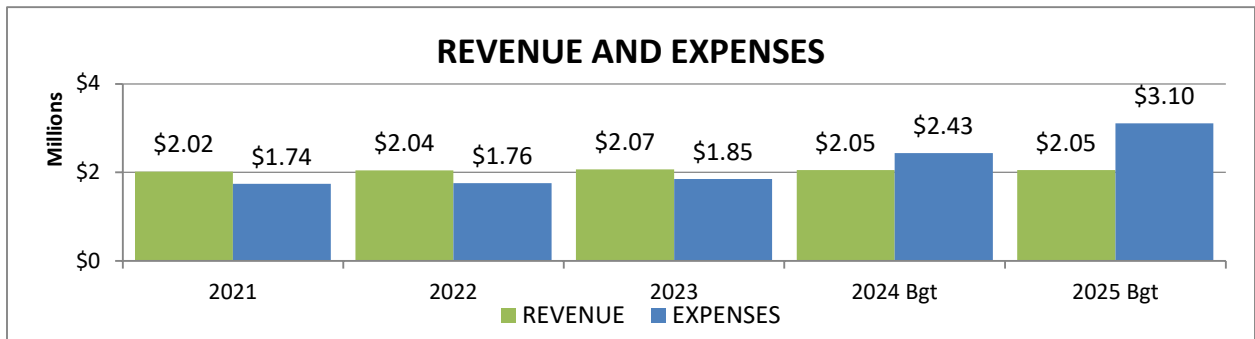
	2021	2022	2023	2024 Budget	2025 Budget
Revenues	2,016,714	2,042,886	2,065,988	2,050,000	2,050,000
Stormwater Fees	2,016,714	2,042,886	2,038,574	2,050,000	2,050,000
Other	-	-	27,414	-	-

Expenses (by category)	1,743,208	1,756,705	1,847,059	2,433,521	3,103,590
Personnel	88,613	90,334	94,677	109,159	114,707
Other Expenses	1,654,595	1,666,371	1,752,382	2,324,362	2,988,883

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

Ending Cash Balance	8,129,466	8,415,647	8,634,576	8,251,055	7,197,465
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Employees	0.49	0.49	0.49	0.49	0.49
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BACKGROUND The Hamilton County Storm Water District (HCSWD) provides services to fulfill the water quality requirements of the National Pollutant Discharge Elimination (NPDES) Phase II Storm Water Permit issued by the Ohio Environmental Protection Agency. The District services include: public education, construction plan review and inspection, pollution prevention and elimination, and storm water mapping. The HCSWD contracts with the Conservation District, Planning + Development, Public Health, and the Engineer's Office to meet some of the NPDES requirements. This partnership allows for economies of scale, as the respective agencies already perform a number of items that are requirements under NPDES. The HCSWD provides services to all townships, as well as cities and villages in Hamilton County that request services. Collectively each of the jurisdictions are co-permittees to the County permit. All 12 townships are required to be co-permittees to the District NPDES permit, and the service fees are billed to the citizens in their jurisdiction via the tax bill on an annual basis. The service fees are based on the amount of impervious surface that produces storm water runoff on their properties. The current funding model used to provide services is being reviewed as the continuing NPDES permit requirements are released to see if there may be value in structuring the fees for each co-permittee in a more uniform manner.

2025 BUDGET The 2025 budget reflects that the fund is expected to maintain a consistent balance and is consistent with budgeting in recent years.

PRIOR YEARS In general the HCSWD is most at risk for increased expenditure once the latest NPDES Phase requirements are enacted. The permit cycle renews for five-year periods.

RESTRICTED FUND BUDGET SUMMARIES: 2025

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 VisitCincy—and other projects that benefit the travel, tourism, and convention industry.

ORC 5739.09 Administration and allocation of a lodging tax

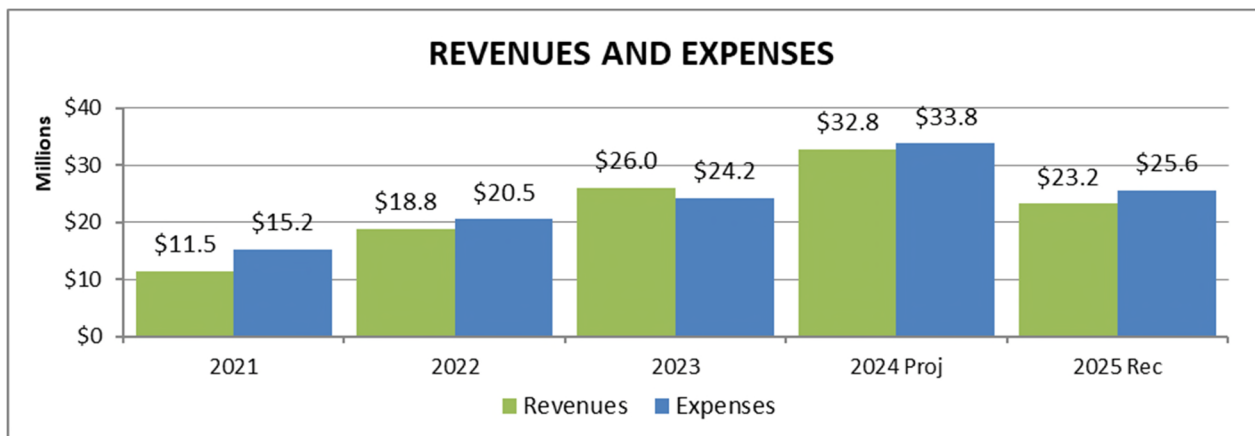
	2021	2022	2023	2024 Proj	2025 Rec
Revenues	11,460,455	18,836,296	26,000,967	32,785,488	23,230,000
Lodging Tax	10,861,099	16,761,968	19,928,696	23,000,000	23,230,000
Other/Transfers	599,356	2,074,328	6,072,271	9,785,488	-

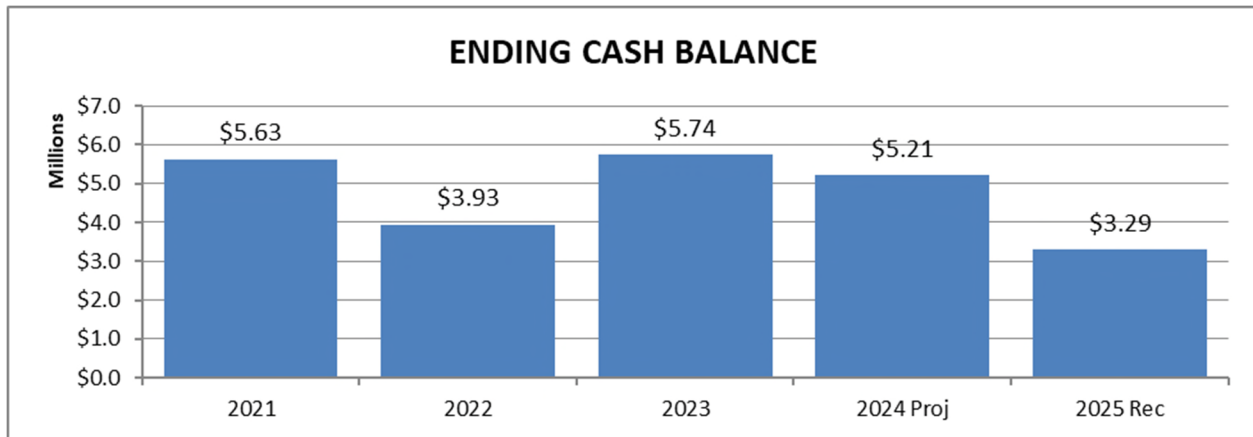
Expenses (by category)	15,215,231	20,534,206	24,192,796	33,765,301	25,600,000
Personnel	50,791	55,619	64,705	69,000	71,070
Non-Personnel	9,496,070	11,352,194	13,442,621	20,852,301	8,653,900
Transfers	5,668,370	9,126,393	10,685,470	12,844,000	16,875,030

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

Ending Cash Balance	5,629,840	3,931,930	5,740,101	5,210,287	3,290,287
Cash with Trustee	1,094,900	4,922,200	6,740,300	1,400,000	1,400,000

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 trustee that makes debt service payments for the convention properties. An estimate of year-end cash on hand with the trustee is also included.

2025 BUDGET The 2025 recommended budget reflects the first full year of a revised lodging tax model under a refinanced debt structure and issuance of funding for the renovation of the convention center.

Revenues do not reflect any tax residuals at year end because we do not yet have enough experience with the year-end waterfall, under the new debt structure, to provide a good estimate for 2025.

Expenses continue to show distributions to VisitCincy and Sharonville, with the majority of the balance transferred to the bond trustee for convention center debt. Pending the generation of sufficient revenues, the new lodging tax model prescribes funding for County priorities, Duke Energy Convention Center capital, and capital improvements to convention assets in northern Hamilton County. Provisions are included for operating expenses at the Black Music Walk of Fame (\$450,000 dependent on tax residual amounts), and ground leases associated with the Millennium Hotel property. Of note, it is recommended that \$150,000 of the \$350,000 in residual programmed for Visit Cincy be re-allocated to Sundance Film Festival for a period of five years as part of the effort to attract the Festival to Greater Cincinnati.

Given the complexity of the new model, it is likely that we will need to amend this budget during 2025.

PRIOR YEARS 2024 revenues include the close-out of accounts with the previous bond trustee, and the associated residual distributions. Expenses reflect the non-recurring \$9.7 million cash contribution to the convention center renovation.

2020 expenses include a \$3.0 million payment for expansion of the Sharonville Convention Center and a \$2.0 million 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. The 2021 budget included 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).

RESTRICTED FUND BUDGET SUMMARIES: 2025

Fund 002-059 Concealed Handgun License

Dept Sheriff

Sources Handgun license fees

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

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

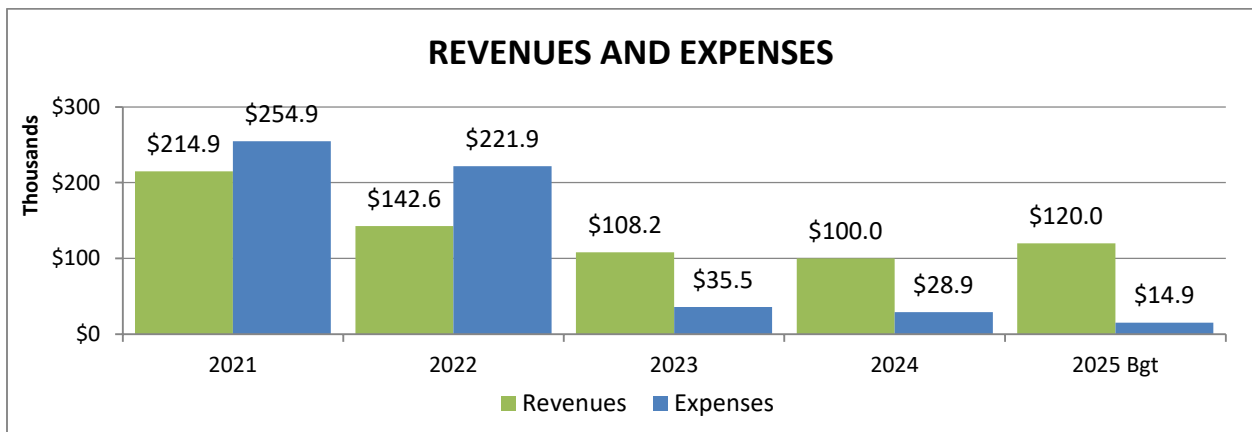
	2021	2022	2023	2024	2025 Budget
Revenues	214,900	142,579	108,167	100,000	120,000
<i>Licenses</i>	214,900	142,579	108,167	100,000	120,000

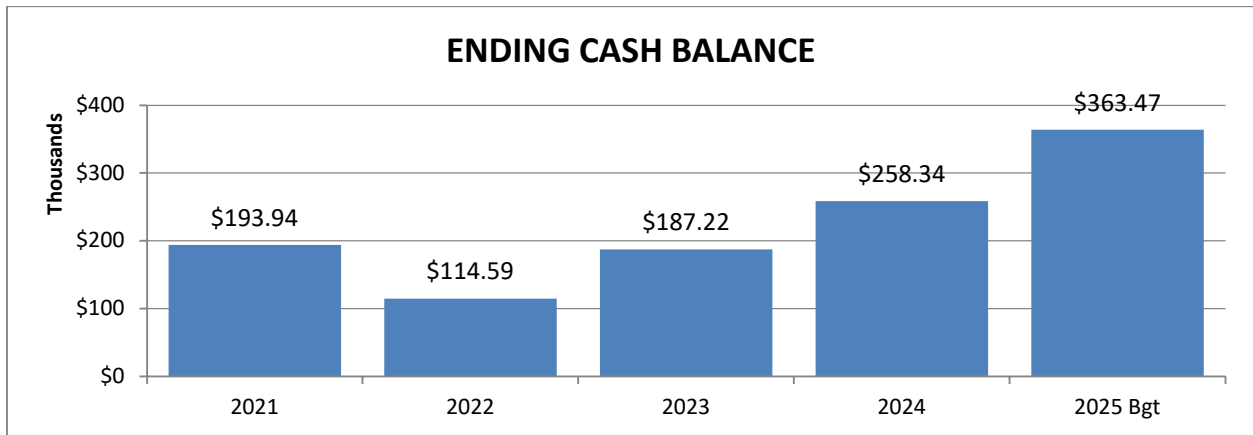
Expenses (by category)	254,871	221,929	35,536	28,877	14,877
<i>Personnel</i>	176,727	178,497	13,867	13,877	13,877
<i>Non-Personnel</i>	78,144	43,432	21,669	15,000	1,000

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

Ending Cash Balance	193,939	114,588	187,219	258,342	363,466
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Employees	2.00	2.00		-	-
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BACKGROUND Revenues generated by this fund have been used to pay the State of Ohio for conducting background checks through the Bureau of Criminal Identification and Investigation and the FBI, as well as funding the day-to-day operations of the unit.

2025 BUDGET Administration is working with the Sheriff’s Office to identify qualifying expenses in this fund moving forward.

PRIOR YEARS In 2014 personnel costs associated with operating two offices began to increase the cost of operations, overtaking revenues in 2015, and beginning to draw down reserves. The Sheriff moved one position to the general fund in 2018 and the remaining positions in 2023.

RESTRICTED FUND BUDGET SUMMARIES: 2025

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

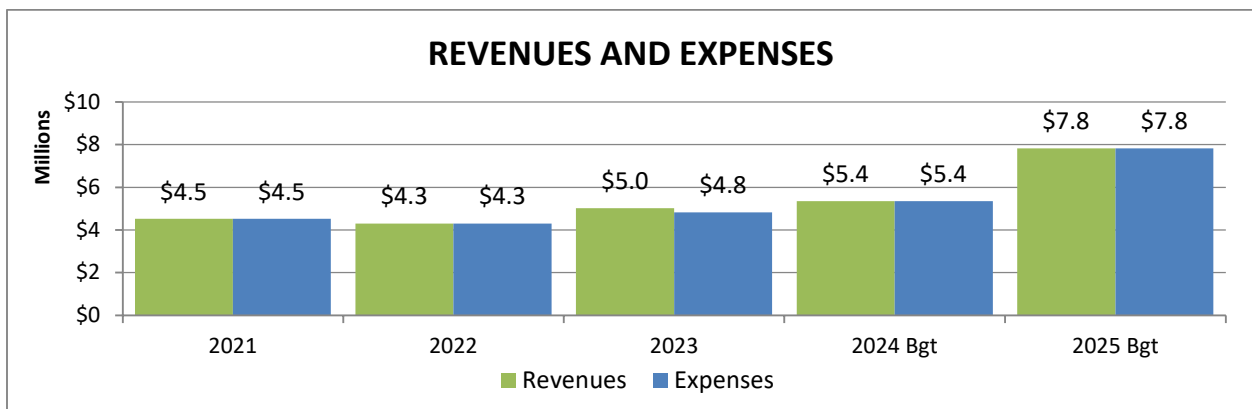
	2021	2022	2023	2024 Budget	2025 Budget
Revenues	4,526,729	4,304,337	5,016,507	5,352,908	7,831,695
<i>Intergovernmental</i>	4,526,729	4,304,337	5,016,507	5,353,009	7,831,695

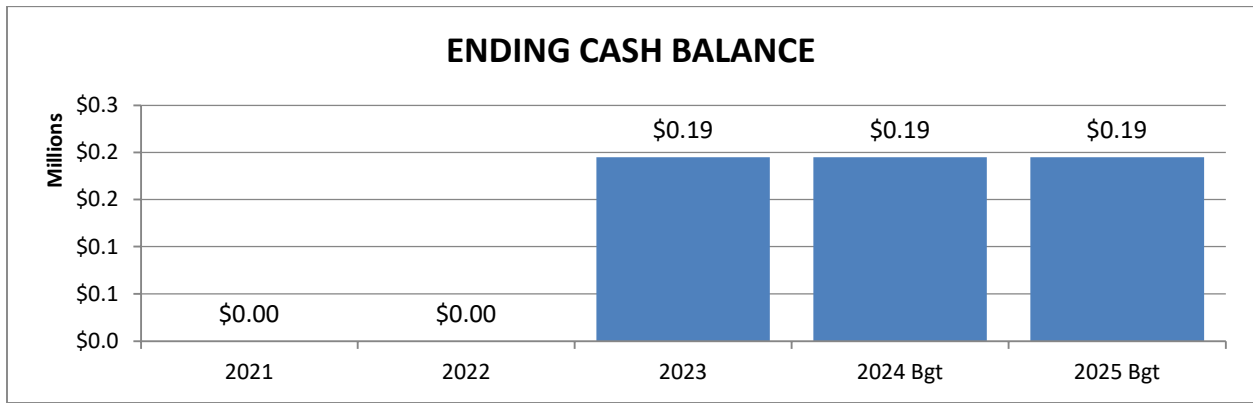
Expenses by (category)	4,526,729	4,304,337	4,821,682	5,353,009	7,831,695
<i>Non-Personnel</i>	4,526,729	4,304,337	4,821,682	5,353,009	7,831,695

Expenses (by area) *This fund has only one budgetary division..*

Ending Cash Balance	-	-	194,825	194,724	194,712
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Employees	-	-	-	-	-
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BACKGROUND The annual budget for this fund is determined by projected funding levels, with expenses matching anticipated state and federal revenues each year. Employee costs associated with this fund are charged quarterly to the Public Assistance Fund (002-023) throughout the fiscal year, in accordance with the cost allocation plan between the State of Ohio and the federal government. Workforce Investment Act (WIA) funding is allocated based on Hamilton County's population demographics.

2025 BUDGET Beginning in 2024, a new state-funded pilot program (Career Navigator) began. This program will continue into CY2025, which is reflected in the increased revenue and expenses.

PRIOR YEARS In 2024, budget increases were attributed to the introduction of the state-funded Career Navigator pilot program, additional funding for the Business Resource Center, and increased wages. In 2023, the federal government approved an additional \$352,000, supporting OhioMeansJobs' program operations. This fund maintains no cash balance, as expenses typically match received revenues.

RESTRICTED FUND BUDGET SUMMARIES: 2025

Fund 002-062 Citizen Reward Program

Dept Clerk of Courts

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

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

ORC 9.92 - Citizens' reward program, and 2981.12 - Disposal of unclaimed or forfeited property.

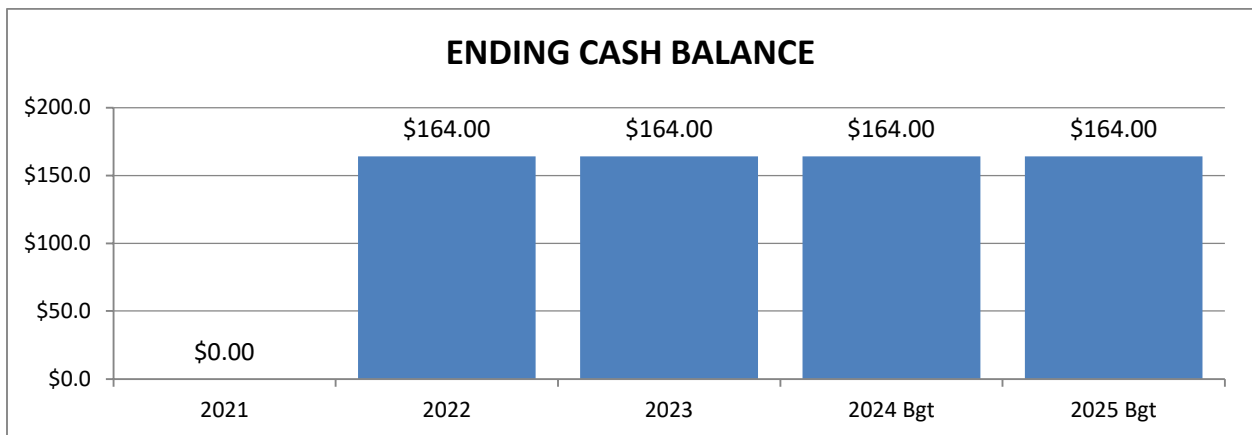
	2021	2022	2023	2024 Budget	2024 Budget
Revenues	4,138	3,539	2,529	5,000	4,000
<i>Other Fees</i>	4,138	3,539	2,529	5,000	4,000

Expenses (by category)	4,141	3,375	2,529	5,000	4,000
<i>Non-Personnel</i>	4,141	3,375	2,529	5,000	4,000

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

Ending Cash Balance	3	164	164	164	164
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Employees	-	-	-	-	-
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BACKGROUND This fund operates as a pass-through. All money received is disbursed to Greater Cincinnati Crime Stoppers. A reserve balance indicates a lag between receipt of fees and disbursement of funds.

RESTRICTED FUND BUDGET SUMMARIES: 2025

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 Maintenance and upgrade of data, hardware, software and trunking. 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

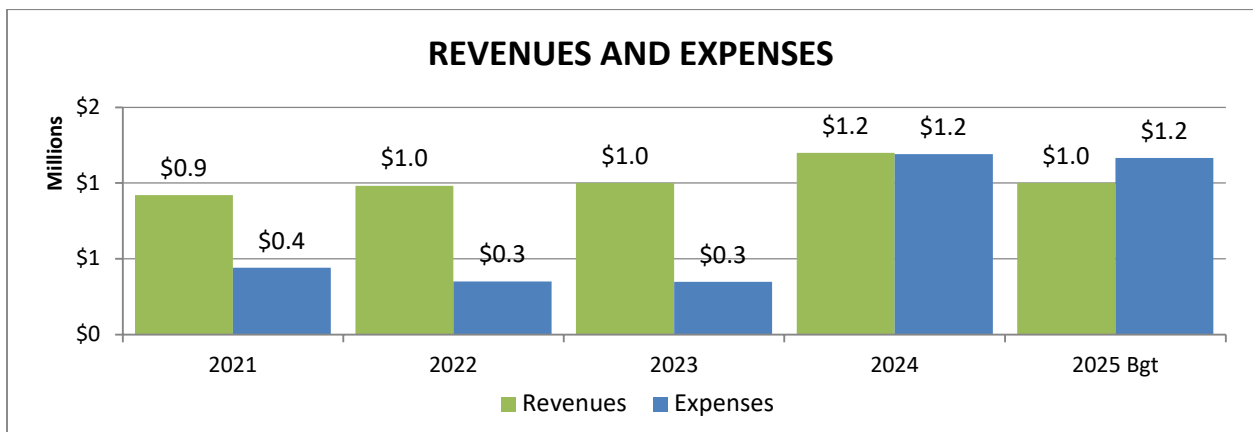
	2021	2021	2023	2024 Budget	2025 Budget
Revenues	919,549	982,682	1,001,303	1,200,000	1,000,000
<i>Wireless fee</i>	919,549	982,682	1,001,303	1,200,000	1,000,000

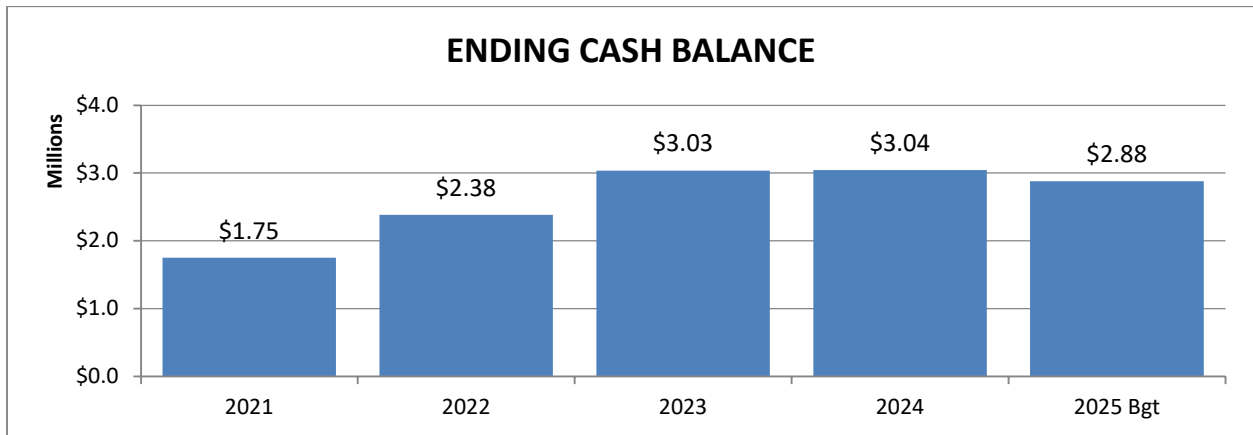
Expenses (by category)	439,478	349,554	347,291	1,191,270	1,166,000
<i>Personnel</i>	190,859	120,660	37,910	170,445	-
<i>Non-Personnel</i>	229,350	228,894	229,089	520,825	466,000
<i>Capital</i>	19,269	-	80,292	500,000	700,000

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

Ending Cash Balance	1,747,012	2,380,141	3,034,152	3,042,882	2,876,882
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Employees	5.00	3.00	3.00	3.00	-
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2025 BUDGET All personnel was removed from this fund and put into the Communications Center fund. Wireless fees were projected to increase with the additional \$.15 fee as enacted by the State legislature in 2023, but revenue is lower than expected; however, some of that may be due to implementation with the new user fee (County Commissioners of Ohio newsletter, March 15th, 2024). The 2025 wireless fee revenue reflects this expectation. Additionally, the fee will revert back to \$.25 in October 2025 without legislative action. The capital budget is higher than previous years and will be used for an upgrade to the Intrado 911 call handling solution. This is part of the equipment needed for the planned move to the new building as well as an upgrade to the existing equipment that will remain in place at the current location for backup and training facility. A portion of the funding will also be used to demobilize the current Blue Ash facility.

PRIOR YEARS In 2023, House Bill 33 increased 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. \$1 million or more of the reserve may go towards the renovation of the new EMA/9-1-1 Center in Springdale. 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.

RESTRICTED FUND BUDGET SUMMARIES: 2025

Fund 002-065 Juvenile Court Legal Research

Dept Juvenile Court

Sources Traffic filing fees and associated delinquency fees.

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

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

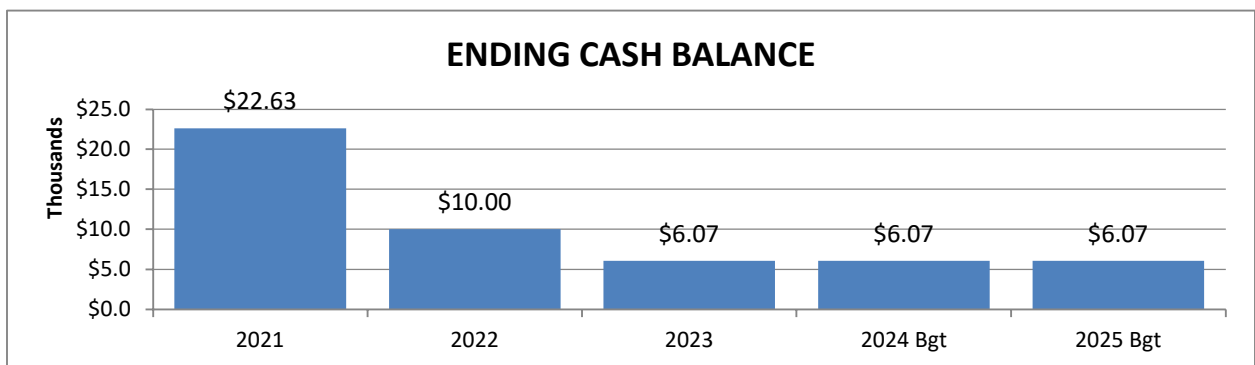
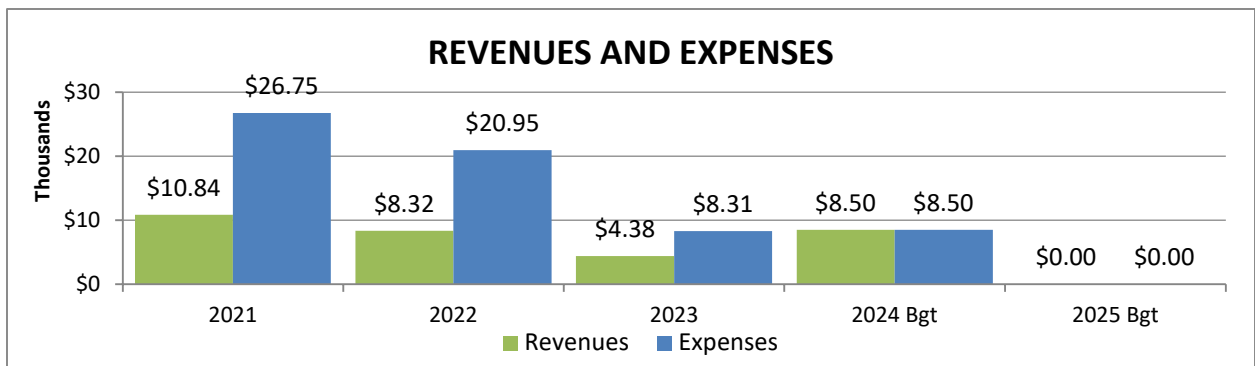
	2021	2022	2023	2024 Proj	2025 Budget
Revenues	10,842	8,315	4,376	1,495	2,200
<i>Fines and Forfeitures</i>	10,842	8,315	4,376	1,495	2,200

Expenses (by category)	26,749	20,948	8,309	-	8,500
<i>Other Expenditures</i>	26,749	20,948	8,309	-	8,500

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

Ending Cash Balance	22,633	10,000	6,067	7,562	1,262
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Employees	-	-	-	-	-
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2025 BUDGET The 2025 budget for the Juvenile Court Legal Research fund is the same as 2024. This fund did not have any expenditures in 2024 as the court assumed legal research expenses through their general fund in an attempt to build reserves.

BACKGROUND This fund is used to cover various technology expenses of the Juvenile Court. No significant expenses are planned for 2023 or 2024. The last major technology expenses were in 2014-2015, which drew down the fund balance. Typically, expenses are modest unless a large expense is anticipated in the near future. Revenues continue to see a downward trend that was exacerbated by the pandemic. This fund does not reflect all technology expenses for the court.

RESTRICTED FUND BUDGET SUMMARIES: 2025

Fund 002-067 Treasurer’s Tax Lien

Dept Treasurer

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

Uses Tax lien sale costs and other qualifying Treasurer’s office expenses

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

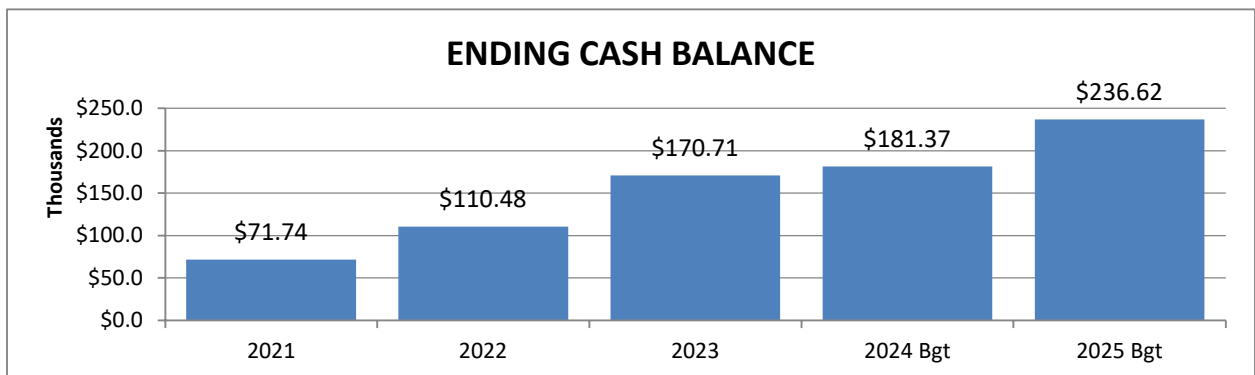
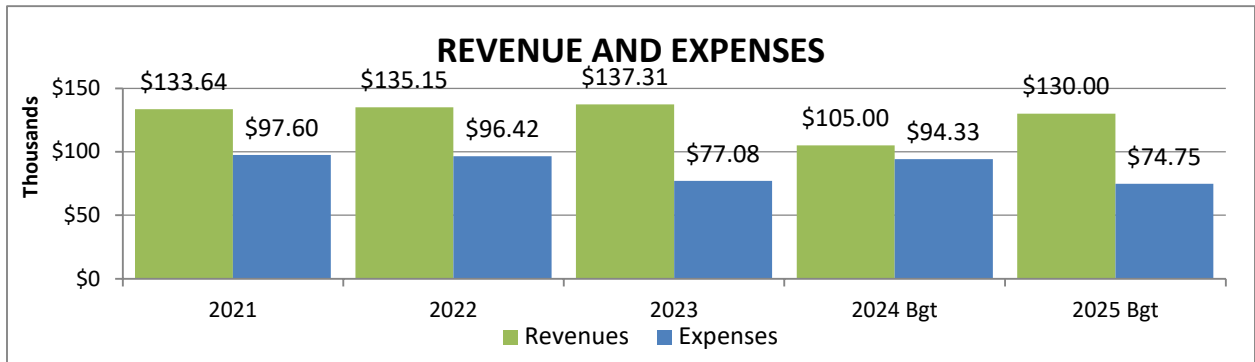
	2021	2022	2023	2024 Budget	2025 Budget
Revenues	133,642	135,153	137,307	105,000	130,000
<i>Other Fees</i>	133,642	135,153	137,307	105,000	130,000

Expenses (by category)	97,596	96,416	77,078	94,331	74,752
<i>Personnel</i>	56,721	83,743	77,078	88,331	68,752
<i>Non-personnel</i>	40,875	12,673	-	6,000	6,000

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

Ending Cash Balance	71,739	110,476	170,705	181,374	236,622
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Employees	0.75	1.20	1.00	1.10	1.00
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BACKGROUND The Treasurer's office budgets this fund in anticipation of the sale of tax lien certificates. The fees are generated on the number of liens sold, not the number of parcels that are included in the sale. Properties that are in bankruptcy or foreclosure are not offered at the tax certificate sale. Usually, expenses are budgeted higher than what is expended on an annual basis.

2025 BUDGET In 2025 there are no substantial programmatic changes. Staffing levels increase slightly due to shifting a small portion of a cashier's time to this fund.

PRIOR YEARS In 2024 there were no substantial programmatic changes. Staffing levels increased slightly due to shifting a small portion of a cashier's time to this fund. In 2022, the department allocated more personnel costs to this fund as revenues were inching back to pre-COVID levels. In 2021, personnel costs decreased due to shifting costs to other funds as well as the reduction of a full-time clerk position to part-time. Due to the COVID pandemic, the Treasurer's office did not hold a tax lien sale in 2020, which accounts for the decline in revenue. Revenue is impacted by taxpayers either paying delinquent taxes in full or entering into payment agreements for delinquent taxes, and foreclosure proceedings starting on eligible property.

RESTRICTED FUND BUDGET SUMMARIES: 2025

Fund 002-068 Domestic Relations Special Projects

Dept Court of Domestic Relations

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

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

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

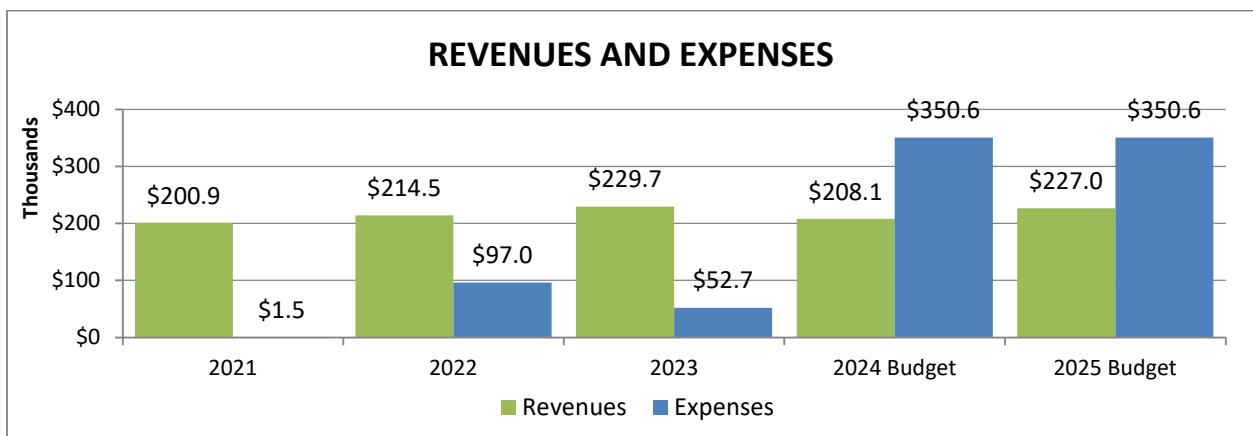
	2021	2022	2023	2024 Budget	2025 Budget
Revenues	200,898	214,474	229,709	208,135	227,000
<i>Court Fees</i>	8,960	23,310	38,560	16,135	35,000
<i>Fines & Forfeitures</i>	191,938	191,164	191,149	192,000	192,000

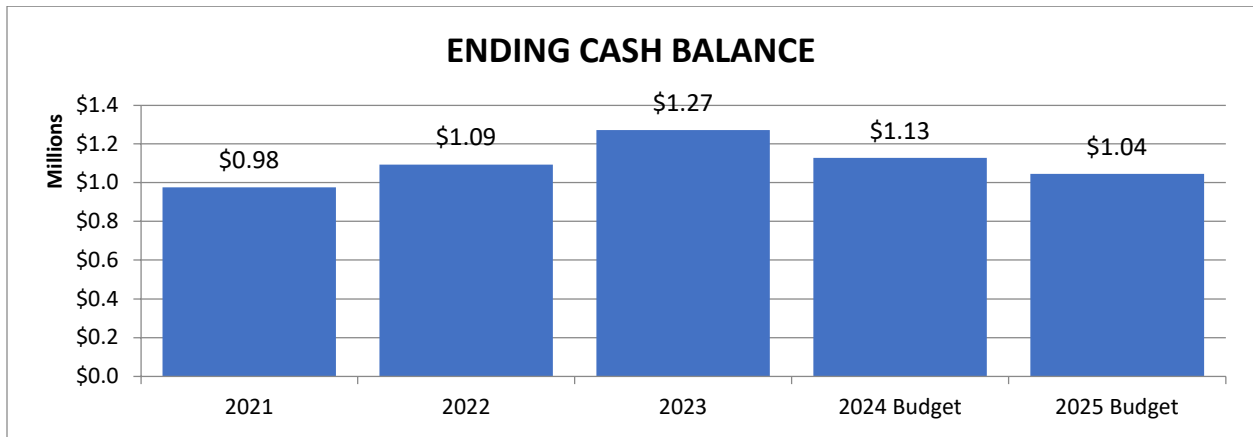
Expenses (by category)	1,455	96,954	52,681	350,566	350,566
<i>Personnel</i>	1,455	1,455	1,455	300,566	300,566
<i>Other Expenditures</i>	-	95,499	51,226	50,000	50,000
<i>Capital Outlay</i>	-	-	-	-	-

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

Ending Cash Balance	975,995	1,093,515	1,270,543	1,128,112	1,004,546
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Employees	-	-	-	-	-
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2025 BUDGET The fund balance remains strong over \$1M. The fund in recent years has helped cover shortfalls with personnel and will continue to do this in 2025.

PRIOR YEARS The 2024 budget reflects the ending cash balance has decreased from 2023. However, the fund balance is healthy overall.

RESTRICTED FUND BUDGET SUMMARIES: 2025

Fund 002-069 Indigent Drivers

Dept Probation

Sources Fines, forfeitures, penalties.

Uses For the purchase of alcohol-monitoring interlock devices.

ORC 4511.191 Implied consent; 4511.193 Portion of fine.

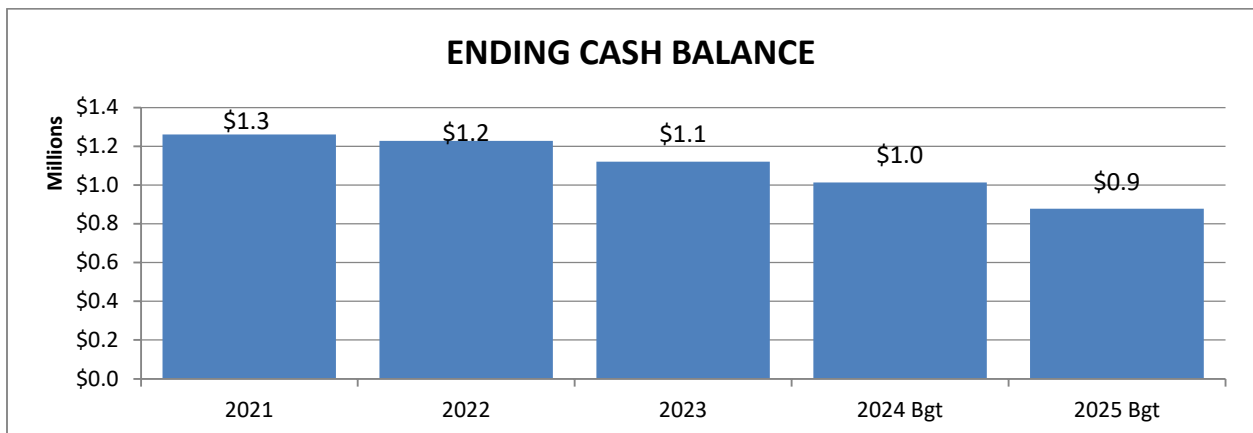
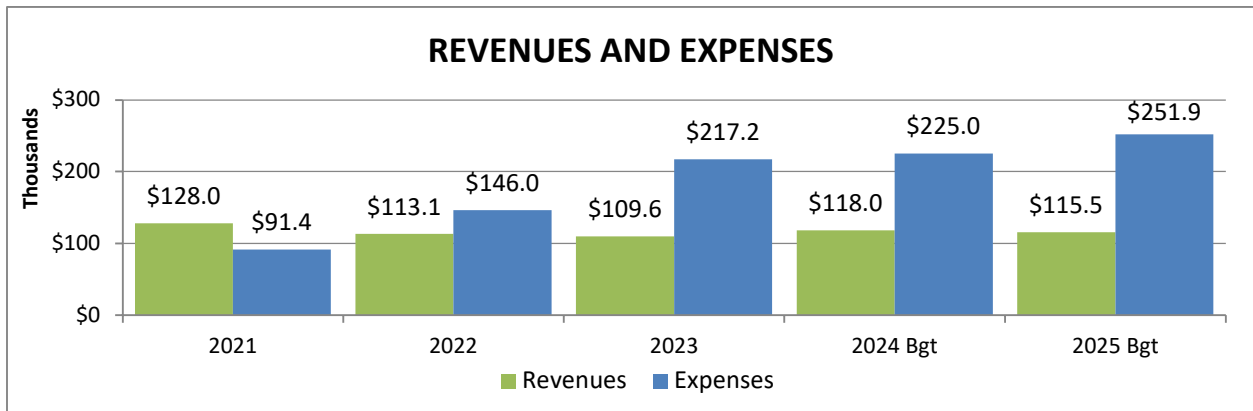
	2021	2022	2023	2024 Budget	2025 Budget
Revenues	127,976	113,111	109,612	117,950	115,500
<i>Court Fines</i>	127,976	113,111	109,612	117,950	115,500

Expenses (by category)	91,362	146,000	217,225	225,000	251,880
<i>Non-Personnel</i>	91,362	146,000	217,225	225,000	251,880

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

Ending Cash Balance	1,261,409	1,228,519	1,120,907	1,103,857	877,477
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Employees	-	-	-	-	-
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BACKGROUND The indigent drivers interlock and alcohol monitoring fund (IDAM) revenue can only be used to provide for an immobilizing or disabling device, including a certified ignition interlock device, or an alcohol monitoring device, that has been court ordered for use by an offender who is determined by the judge not to have the means to pay for the device.

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

The IDAM fund has built up a significant surplus, though it has begun to decrease in 2022 with increased program use.

2025 BUDGET The 2025 budget includes no substantial programmatic changes. Services are projected to increase as more offenders qualify as indigent and as court orders for continuous alcohol monitoring increase. In particular, the average monthly days for indigent offenders on transdermal alcohol SCRAM system monitoring increased over 80% from 2022 to 2024.

RESTRICTED FUND BUDGET SUMMARIES: 2025

Fund 002-070 Peace Officer Training

Dept Sheriff

Sources Ohio Peace Officers Training Association (OPOTA) grants

Uses Training supplies and training of enforcement officers

ORC Section 109.71 Ohio peace officer training commission created - definitions; Section 109.73 Rules recommendations; Section 109.2-18-04 Reimbursement of Training Costs

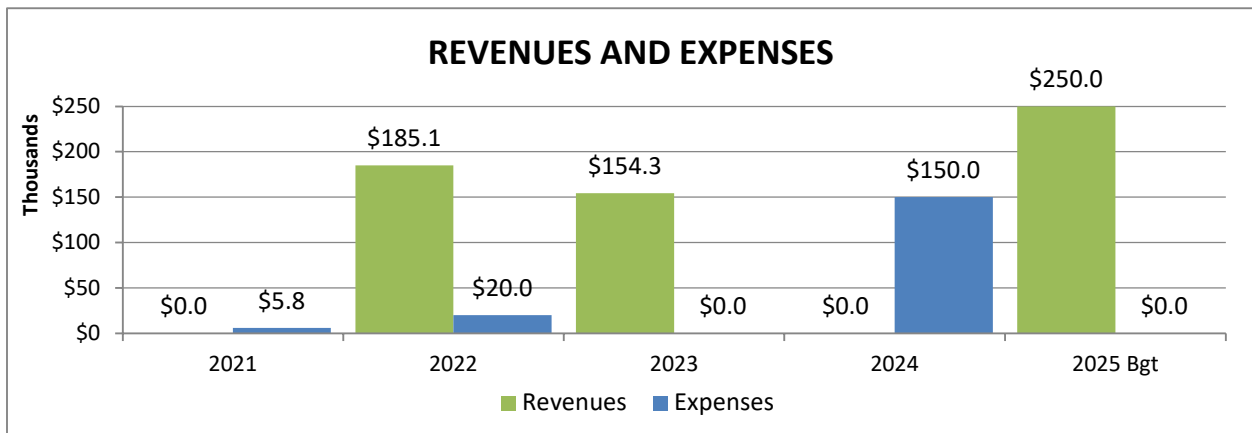
	2021	2022	2023	2024	2025 Budget
Revenues	-	185,086	154,348	-	250,000
<i>Miscellaneous</i>	-	185,086	154,348	-	250,000

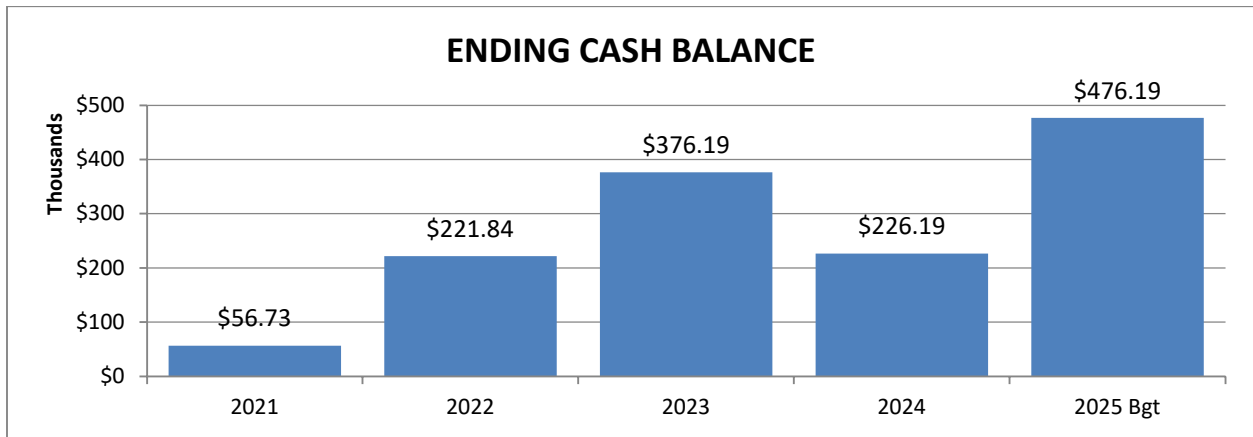
Expenses (by category)	5,800	19,978	-	150,000	-
<i>Non-Personnel</i>	5,800	19,978	-	150,000	-

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

Ending Cash Balance	56,733	221,841	376,189	226,189	476,189
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Employees	-	-	-	-	-
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BACKGROUND This fund was initially seeded with grant funding from the state. The state recently increased mandates for peace officer training (a portion of which cost will be reimbursed). As a result of these changes the Sheriff's office's expenditures increased in 2016. Additional state grant awards have continued, and the Sheriff annually looks to move appropriate general fund expenses into this fund -- to maintain a modest rollover balance.

2025 BUDGET No training uses for this fund in 2025.

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

RESTRICTED FUND BUDGET SUMMARIES: 2025

Fund 002-071 Law Library

Dept Law Library

Sources Municipal Court Fines, donated funds, charges for services.

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

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

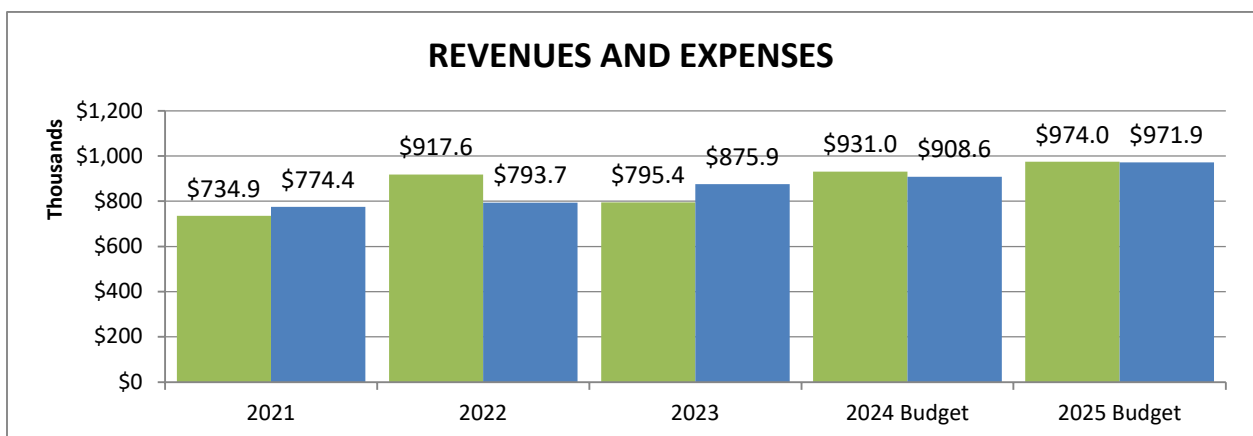
	2021	2022	2023	2024 Budget	2025 Budget
Revenues	734,904	917,608	795,399	930,950	973,950
Service Fees	64,812	66,262	70,961	90,500	90,500
Fines & Forfeitures	435,892	440,888	423,259	496,950	522,950
Intergovernmental	2,018	5,000	3,993	-	4,000
Donations	232,182	405,458	297,186	343,500	356,500

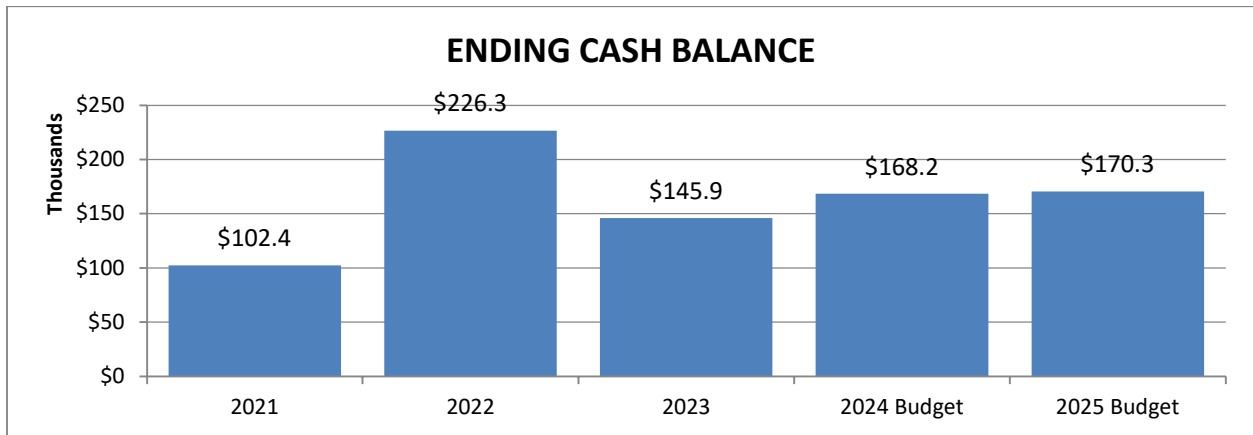
Expenses (by category)	774,427	793,683	875,866	908,573	971,904
Personnel	392,211	435,043	484,672	486,473	547,604
Other Expenditures	382,216	358,640	391,194	422,100	424,300

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

Ending Cash Balance	102,395	226,320	145,852	168,229	170,275
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Employees	6.0	6.0	6.0	6.0	6.0
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BACKGROUND The Hamilton County Law Library was created in 1834 and incorporated in 1847. The Law Library has its own board, but the Hamilton County BOCC does approve some aspects of Law Library business, particularly related to financials.

2025 BUDGET The ending cash balance in 2025 remains steady with a slight increase. Personnel is consistent compared to 2024. Overall headcount will remain the same, however there is expected staffing changes due to retirements and new hires to fill vacant positions. Department expenses are managed meticulously by Law Library Director. Revenues show an increase with Fines and Forfeitures which helps maintain fund balance. The Law Library Board provided an increased amount in donations.

Law Library has ongoing construction with renovations to the library. The cost of construction is paid 75% by Hamilton County Administration and 25% by Law Library Board of Directors. The estimated amount from Hamilton County Facilities is \$550,000. The Law Library has asked the County to provide funding for 75% of that amount, or \$412,500. These renovations will update the library with much needed accommodations for library patrons and improved spaces that provide vital services.

PRIOR YEARS The statutory funds stabilized at a reduced amount compared to pre-pandemic years. During the pandemic year of 2020, Law Library services were reduced substantially. Recovery has been gradual and slow.

RESTRICTED FUND BUDGET SUMMARIES: 2025

Fund 002-072 Stormwater Management

Dept Planning + Development

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

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

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

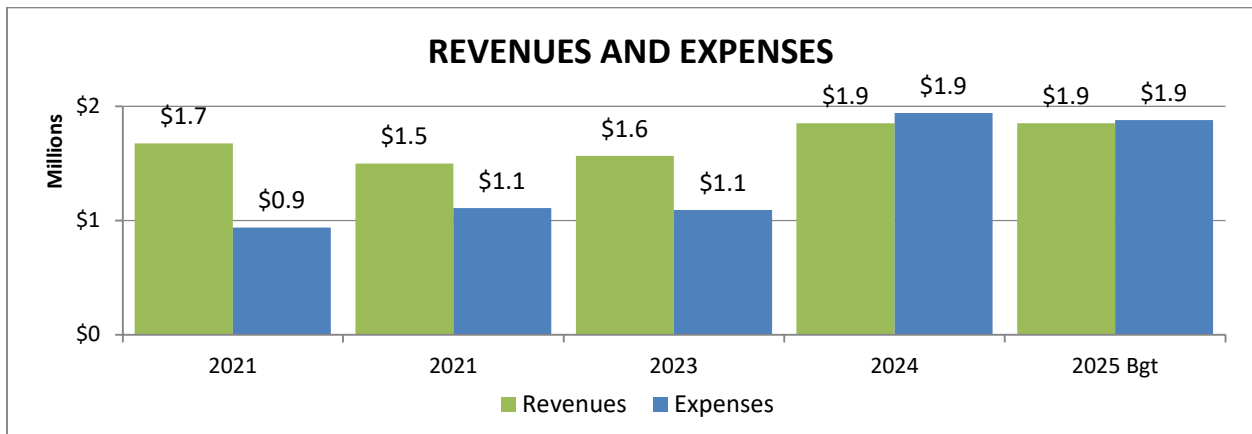
	2021	2022	2023	2024 Budget	2025 Budget
Revenues	1,672,689	1,496,603	1,565,026	1,851,500	1,851,500
Service Fees	1,636,269	1,492,086	1,553,346	1,846,500	1,846,500
Intergovernmental	2,395	-	-	-	-
Other Revenue	34,025	4,517	11,680	5,000	5,000

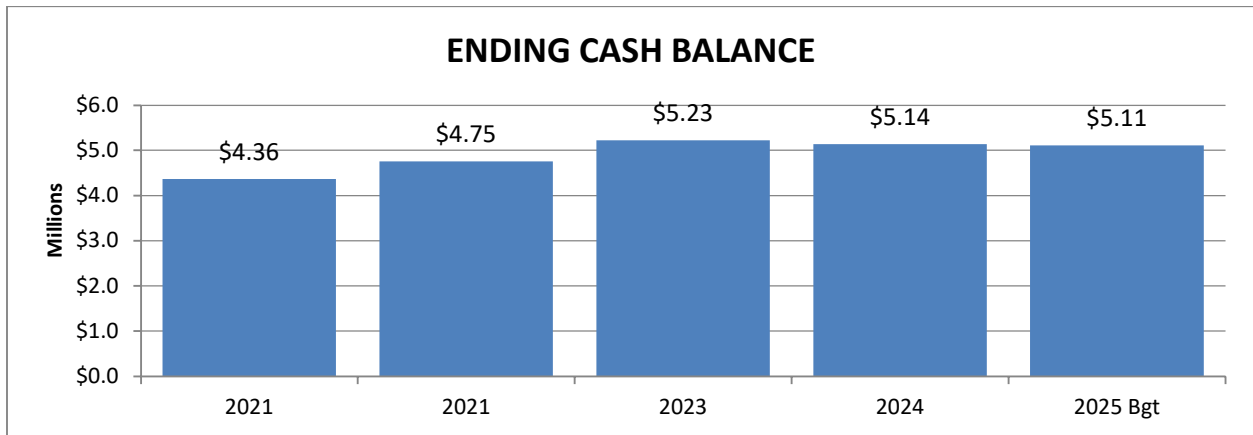
Expenses (by category)	938,147	1,107,612	1,091,985	1,939,742	1,878,795
Personnel	781,747	888,972	867,464	1,136,087	1,157,433
Other Expenditures	84,101	85,020	125,446	509,405	396,612
Capital Outlay	72,299	133,620	99,075	294,250	324,750

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

Ending Cash Balance	4,363,370	4,752,362	5,225,402	5,137,161	5,109,865
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Employees	12.10	13.35	11.99	11.65	11.90
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BACKGROUND This fund has maintained a healthy fund balance since inception as revenues have outperformed expenses in each year. The budget typically uses cautious inspection fee and water quality fee revenue estimates. This fund carries a fair amount of employee vacancy and tends to budget higher than actual non-personnel expenses. As a result, the surpluses are likely to continue.

2025 BUDGET For 2025, the department will continue with Flood and Storm Water project review and continue to issue permits. There are plans for some small storm sewer capital projects to reduce flooding. The fund typically budgets more than it spends. Capital outlay is for storm sewer improvements. Position count changes are a result of reallocations based on employees' time spent on projects from other funding sources within Planning + Development. Reserves remain healthy and will be used for future capital improvements.

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

RESTRICTED FUND BUDGET SUMMARIES: 2025

Fund 002-073 Juvenile Court Special Projects

Dept Juvenile Court

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

Uses Special projects as identified by the judge.

ORC 2151.54 - Juvenile Court Fees and costs

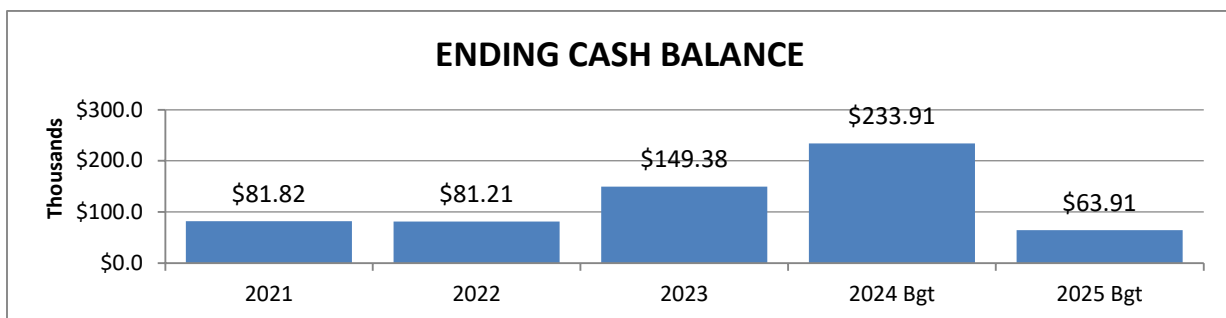
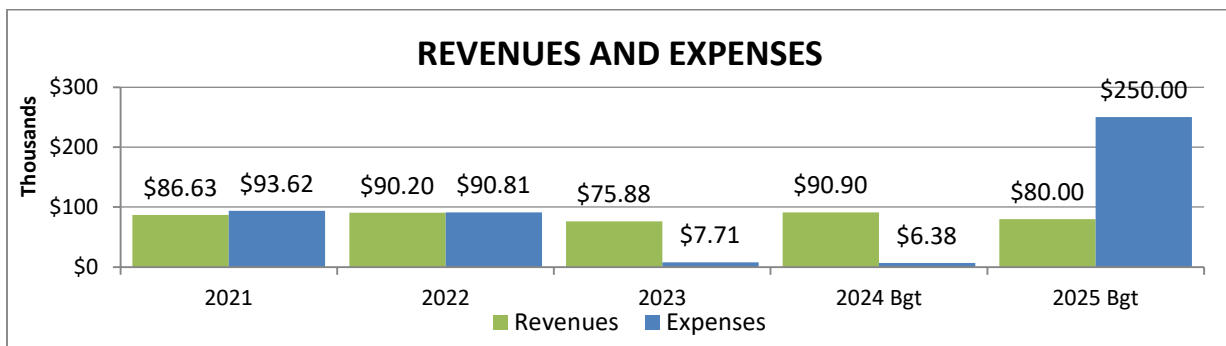
002-073	2021	2022	2023	2024 Proj	2025 Budget
Revenues	86,628	90,195	75,883	90,900	80,000
<i>Service Fees</i>	86,628	90,195	75,883	90,900	80,000

Expenses (by category)	93,622	90,812	7,705	6,375	250,000
<i>Other Expenditures</i>	93,622	90,812	7,705	6,375	250,000

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

Ending Cash Balance	81,824	81,207	149,385	233,910	63,910
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Employees	-	-	-	-	-
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BACKGROUND This fund continues to draw down as the Court uses it to alleviate their overall expenses. Expenses in this fund are allotted at the discretion of the Juvenile Court and are adjusted accordingly related to revenue and available fund balance.

RESTRICTED FUND BUDGET SUMMARIES: 2025

Fund 002-074 Recorder’s Technology Fund

Dept Recorder

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

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

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

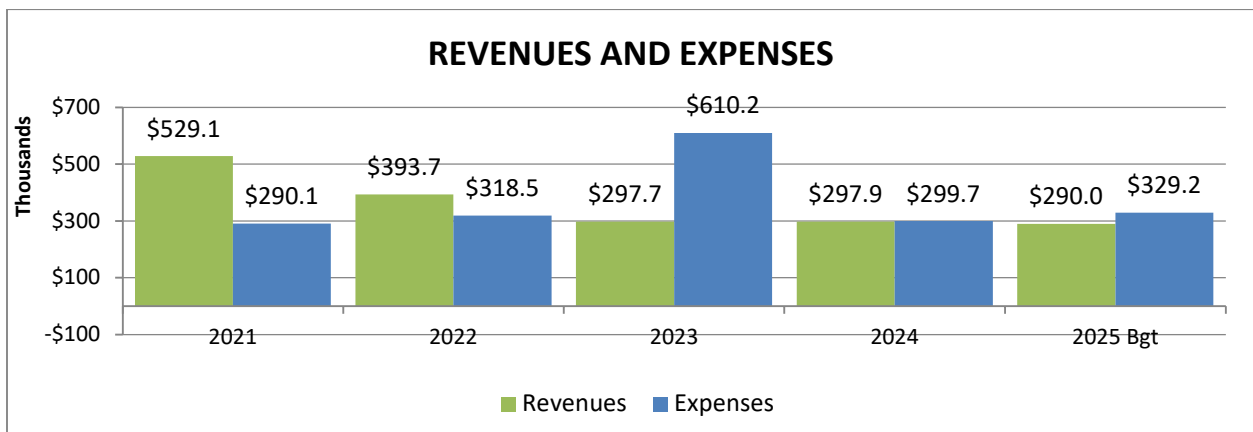
	2021	2022	2023	2024	2025 Budget
Revenues	529,067	393,722	297,683	297,866	290,000
<i>Recording Fees</i>	529,067	393,722	297,683	297,866	290,000

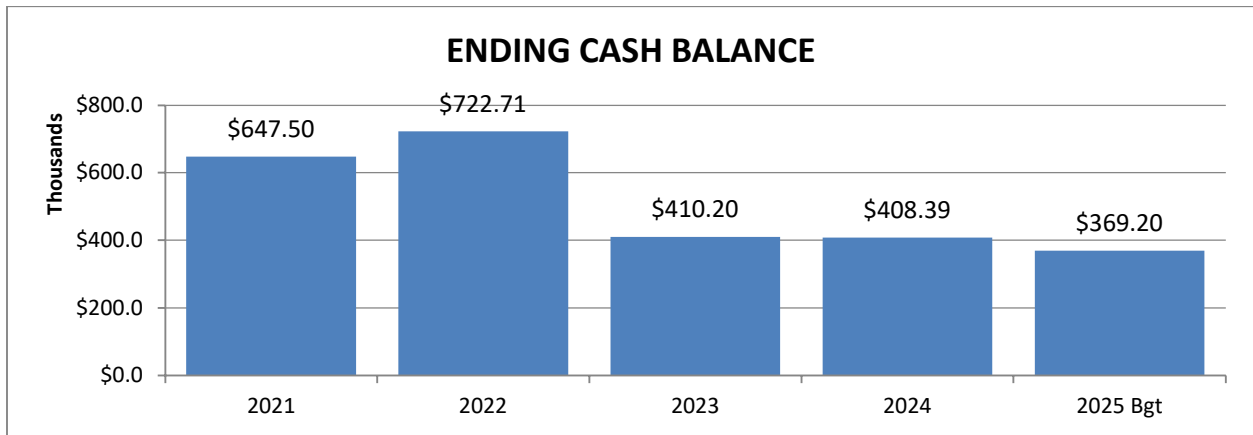
Expenses (by category)	290,126	318,506	610,195	299,680	329,185
<i>Personnel</i>	198,794	199,922	-	-	-
<i>Other Expenditures</i>	91,332	65,726	610,195	299,680	329,185
<i>Capital Outlay</i>	-	52,858	-	-	-

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

Ending Cash Balance	647,498	722,713	410,201	227,168	187,984
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Employees	2.00	2.00	-	-	-
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BACKGROUND This fund was established in 2014. HB 166 (2019) extended the collection of the current fee amount until January 1, 2025. A new resolution will be needed in the fall of 2024 to establish the fee amount thereafter.

2025 BUDGET Expenses stayed level in 2024 due to the contracted costs of a new record management system. The Recorder is under a five-year service contract which will contribute to the drawdown of these funds in the coming years.

PRIOR YEARS The Recorder's office has strategically moved expenses into this fund that are related to various maintenance agreements, microfilm equipment, and other technology needs. The fund was relatively stable, with a small drawdown in FY 2018 due to the purchase of a production server. The increase in expenses in 2021 and 2022 is due to contractual services and the purchase of equipment, including the costs of the Veterans ID card program. In 2023 personnel were shifted to the general fund and expenses began to be incurred for the replacement of the office's primary management system. The ongoing costs of this system are reflected in 2023 and 2024 – drawing down accumulated reserves.

OTHER NOTES A redaction project was completed in 2020 as a direct result of leveraged CARES funding. Due to the COVID 19 pandemic, it was imperative for public safety that documents be available electronically.

RESTRICTED FUND BUDGET SUMMARIES: 2025

Fund 002-075 Probate Court Special Projects

Dept Probate Court

Sources Court Fees

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

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

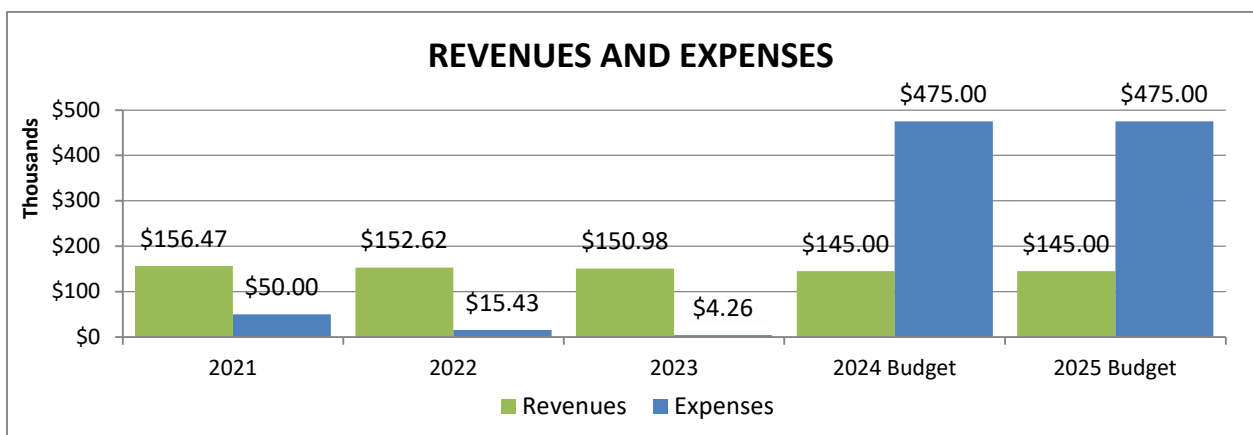
	2021	2022	2023	2024 Budget	2025 Budget
Revenues	156,471	152,619	150,975	145,000	145,000
<i>Service Fees</i>	156,471	152,619	150,975	145,000	145,000

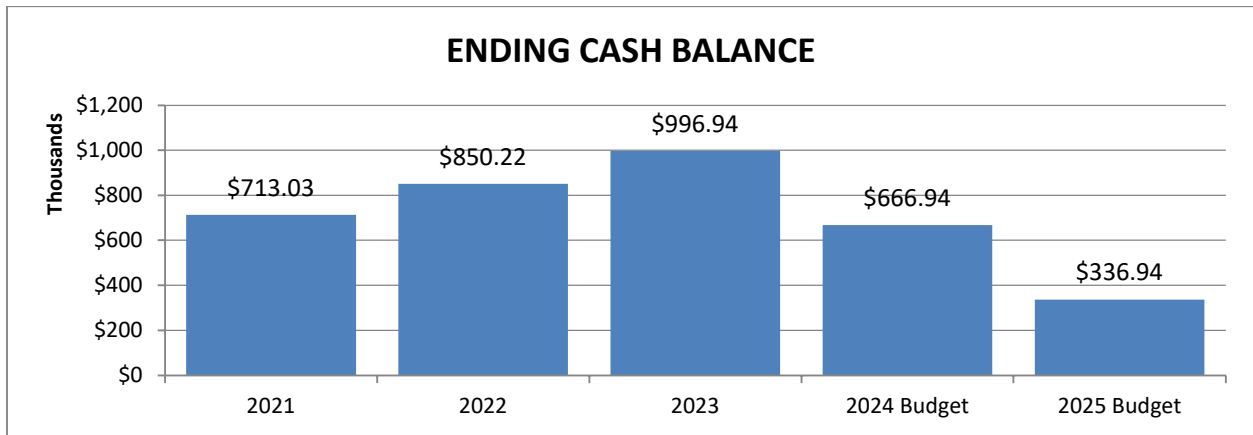
Expenses (by category)	50,000	15,427	4,257	475,000	475,000
<i>Other Expenditures</i>	50,000	15,427	4,257	475,000	475,000

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

Ending Cash Balance	713,026	850,218	996,936	666,936	336,936
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Employees	-	-	-	-	-
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BACKGROUND This fund was established by the Probate Court in 2016 to fund special projects due to the general fund lack of resources and to reduce the burden upon the general fund. This restricted fund has been used for such items as carpet and furniture replacement.

2025 BUDGET This fund has a healthy balance. If the Guardianship Collaborative is approved to proceed in 2025, the \$50,000.00 required funding will come from this account or RF Indigent Guardianship fund.

2024 BUDGET This fund will be used to pay \$75,000 for security measures ordered by the Ohio Supreme Court. While the projected reserve balance for 2023 and 2024 falls substantially, actual expenses will likely be comparable to prior years, thus maintaining a healthy balance.

PRIOR YEARS The fund balance is used for security improvements, some building maintenance concerns, and providing coverage for any budgetary shortfalls within the main operating budget. No projects were completed during 2020 or 2021 due to the COVID 19 pandemic. In 2022 the fund was used to pay for the architects and project managers for the Court's mandatory Ohio Supreme Court security improvements.

RESTRICTED FUND BUDGET SUMMARIES: 2025

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.

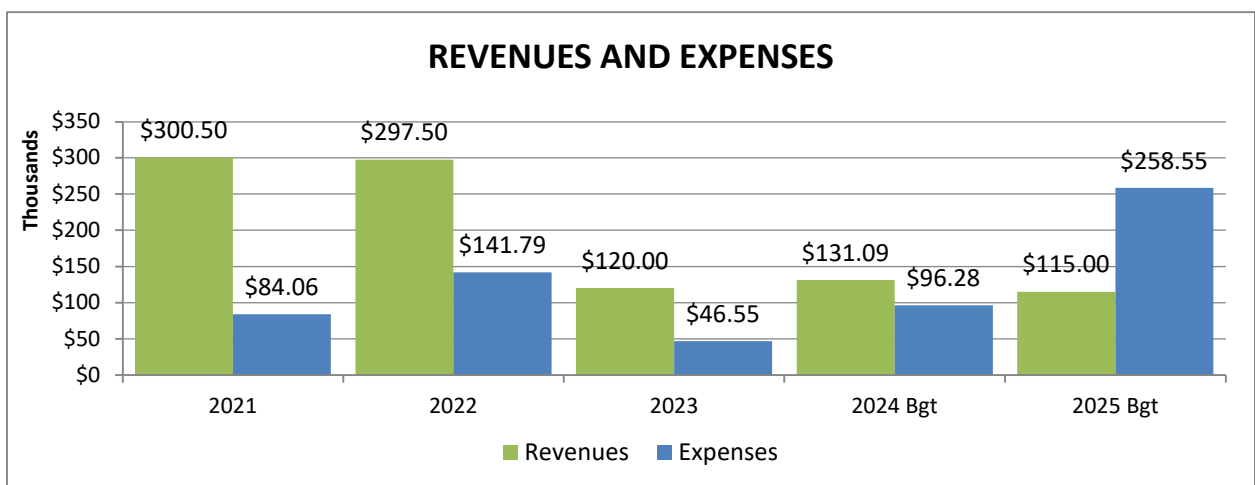
	2021	2022	2023	2024 Proj	2025 Budget
Revenues	300,500	297,500	120,000	131,093	115,000
<i>Transfers</i>	295,000	295,000	115,000	115,000	115,000
<i>Donations, etc.</i>	5,500	2,500	5,000	16,093	-

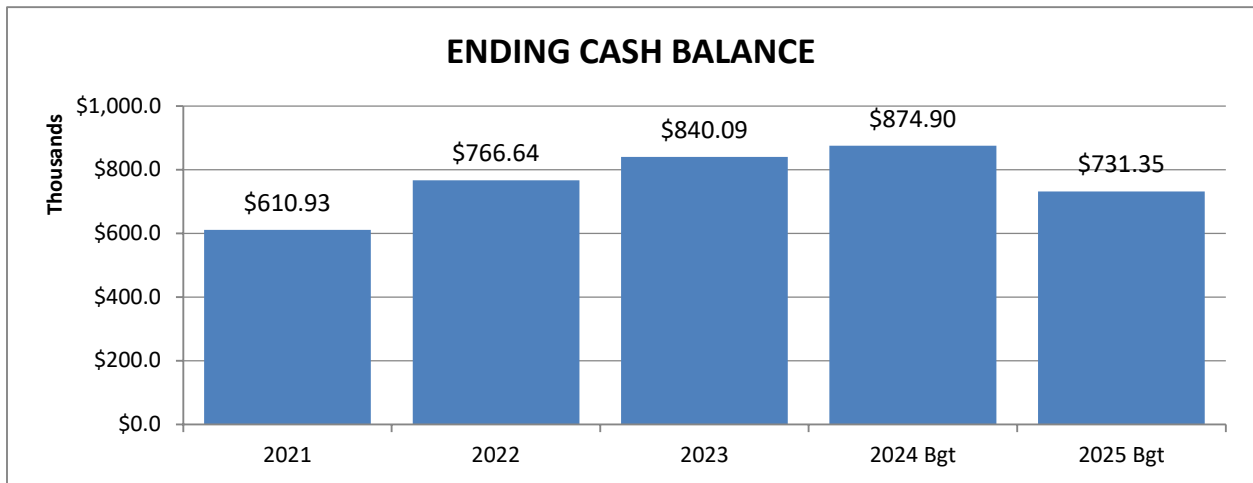
Expenses (by category)	84,057	141,788	46,552	96,281	258,550
<i>Other Expenditures</i>	84,057	141,788	46,552	96,281	258,550

Expenses (by area)	84,057	141,788	46,552	96,281	258,550
<i>Recovery Services</i>	62,602	127,392	18,291	-	-
<i>Coalition Services</i>	21,455	14,396	651	-	9,000
<i>Corrections</i>	-	-	27,610	96,281	249,550

Ending Cash Balance	610,930	766,642	840,090	874,903	731,353
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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.

2025 BUDGET The Addiction Response fund request for 2025 is \$258,550 in total: \$9,000 for the Addiction Response Coalition and \$249,550 for the Heroin Task Force. The fund receives an annual general fund subsidy of \$115,000 to support the work of the task force. The remaining \$143,550 in the 2025 request is from fund balance.

The Addiction Response Coalition (HC ARC) request is for printing and publishing of the annual report, briefings, and policy manuals, as well as supplies for meetings. The HC ARC hosts quarterly public meetings, bringing up to 100 people together to discuss addiction related issues. The work of HC ARC and Hamilton County has earned national attention, given the county's reduction in overdose deaths. HC ARC hosts site visits for other entities throughout the state and country building programming.

The Hamilton County Heroin Task Force is requesting \$249,550. This will cover supplies, cell phone services, uniforms, software contracts, and membership fees. This budget covers 1.5 FTEs in contractual services, totaling \$175,000. These position requests are for a Task Force Officer, piloting a new program, as well as a portion of the Task Force Commander's salary that is not covered by grants. In addition, there have been added expenses for lab work fees paid to the Coroner, anticipated at \$24,000. The Office of Addiction Response also increased the budget for uniforms, due to the county rebrand. There are also costs associated with the yearly credit card PO within the fund, these expenses are reimbursed by grants within the Office of Addiction Response during the year.

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. The Office of Addiction Response and Heroin Task Force have been awarded more than \$21 million in grant funding in the last seven years, which supports the personnel in the department.

RESTRICTED FUND BUDGET SUMMARIES: 2025

Fund 002-077 Probate Court Guardianship Special Projects

Dept Probate Court

Sources Court fees

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

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

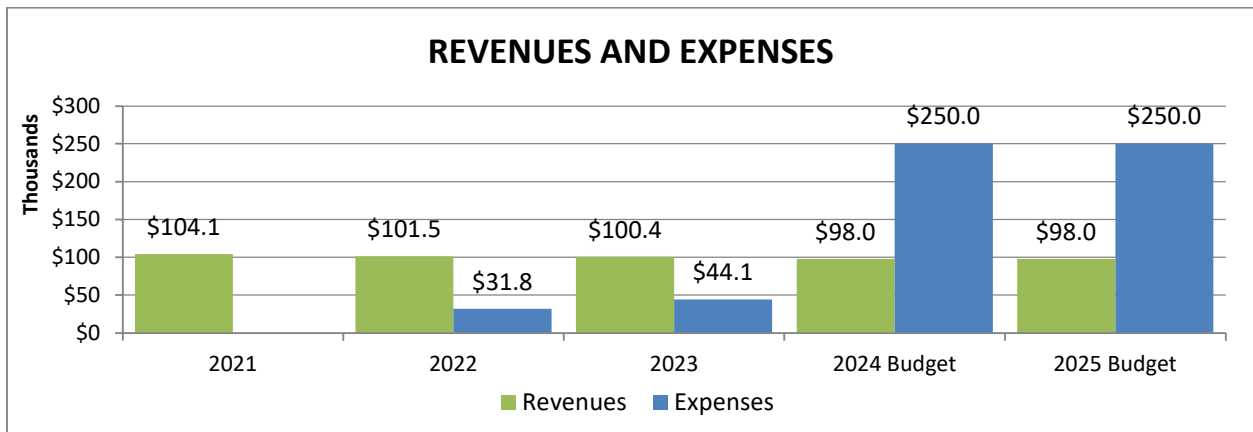
	2021	2022	2023	2024 Budget	202 Budget
Revenues	104,090	101,530	100,390	98,000	98,000
<i>Service Fees</i>	104,090	101,530	100,390	98,000	98,000

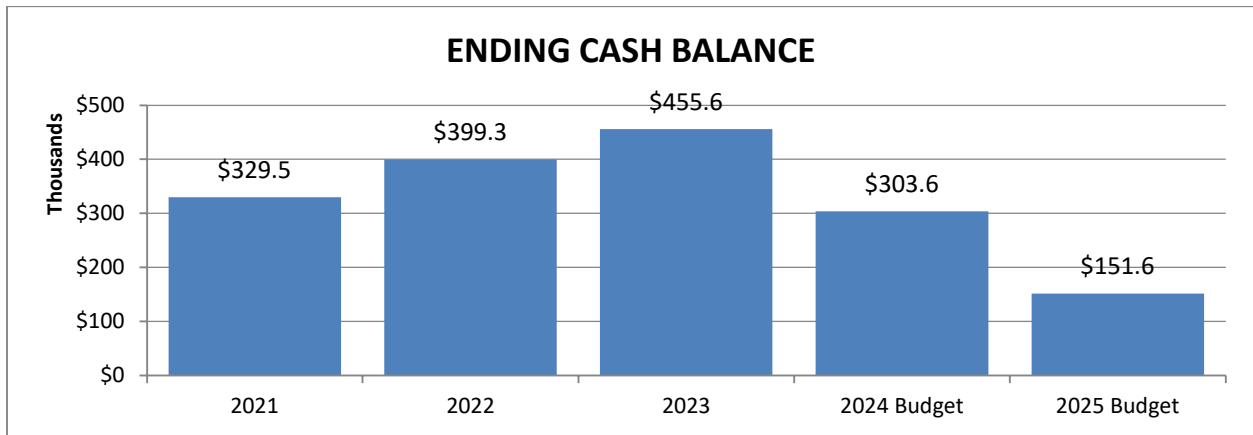
Expenses (by category)		31,765	44,054	250,000	250,000
<i>Other Expenditures</i>	-	31,765	44,054	250,000	250,000

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

Ending Cash Balance	329,530	399,295	455,631	303,631	151,631
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Employees	-	-	-	-	-
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BACKGROUND This fund went into effect January 1, 2018. A fee of \$10 on the filing of each action or proceeding within Probate Court is collected within this fund. It was created due to the drawdown of Fund 002-013 Indigent Guardianship. Guardianship Special Projects covers expenses associated with guardian cases that the Indigent Guardianship Fund cannot.

2025 BUDGET This fund will be used as needed in 2025, at the discretion of Probate Court management.

2024 BUDGET The budget for 2024 will only be used if needed to cover unexpected costs of the Probate Court. Actual expenses will likely be comparable to prior years, thus maintaining a healthy balance.

PRIOR YEARS The budget for 2023 was used to cover unexpected costs of the Probate Court. There were no expenses in this fund in 2020 or 2021. This fund was used in 2022 to cover the purchase of a new guardianship investigator vehicle and to cover the Court’s cloud data storage costs. This fund was used for an IT expense because the Court used a large part of its Automation fund to cover the costs of the Court's five-year computer replacement during the year.

RESTRICTED FUND BUDGET SUMMARIES: 2025

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.

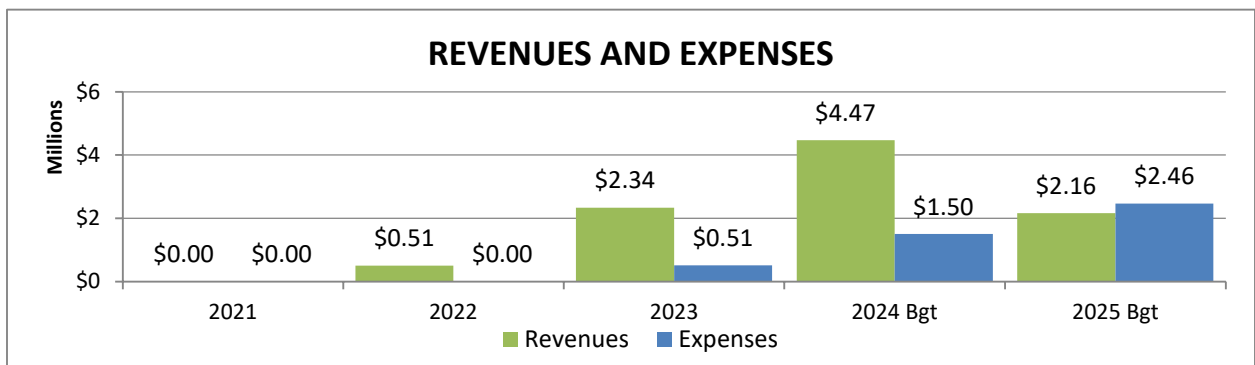
	2021	2022	2023	2024 Proj	2025 Budget
Revenues	-	506,616	2,339,583	4,467,237	2,162,448
<i>Intergovernmental</i>	-	506,616	2,339,583	4,467,237	2,162,448

Expenses (by category)	-	-	511,938	1,504,251	2,463,047
<i>Personnel</i>	-	-	24,938	118,364	338,047
<i>Non-Personnel</i>	-	-	487,000	1,385,887	2,125,000

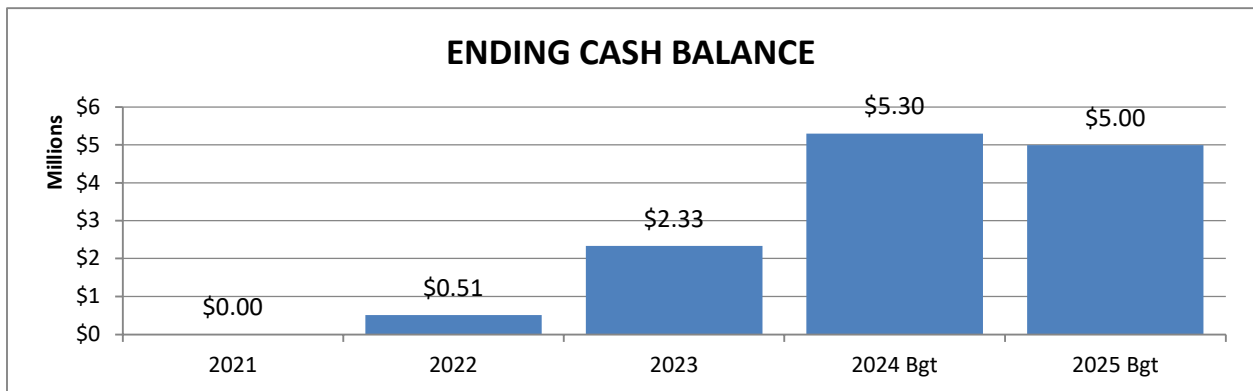
Expenses (by area)	<i>There is only one budgetary division in this fund.</i>				
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Ending Cash Balance	-	506,616	2,334,261	5,297,247	4,996,648
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Employees	-	-	-	1.00	2.50
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BACKGROUND 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 is currently projected to be \$15.7 million in total. More settlements are expected to be distributed to Hamilton County as additional legal proceedings with companies such as Kroger and Purdue Pharma are negotiated. There are eight settlements included in the current projections, however the County often receives revenue unexpectedly from settlements without notice, making it difficult to project revenue.



2025 BUDGET The following services are being advanced for consideration in 2025, with recommendations in line with the OneOhio funding guidelines.

Local grants and MOUs are projected to total \$2,100,000 for 2025. Due to delays with the OneOhio Statewide Foundation and, consequently, Region 2, our staff had to allocate significant capacity to support Region 2. As a result, the 2024 Local grants were not released. To maximize impact, the 2024 funds will be reappropriated and included in the funding available for the 2025 grants. The 2024 budget initiatives will carry over into 2025 to support the expansion of treatment capacity, enabling them to offer 24/7 immediate access to care, post-release wrap-around supports, programming for children, harm reduction, wound care services, and prevention campaigns. 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 and the Hamilton County Quick Response Team.

This budget also supports personnel costs totaling \$338,000, including: 2.5 FTE: 100% of the Grants and Strategic Initiatives Administrator, 100% of a Hamilton County Quick Response Team Navigator, and 50% of a Department of Reentry Navigator. Funding is also allocated for the HCSO Addiction Services Coordinator salary from August-December 2025, anticipated at \$38,000. HCSO received federal funding for this position from June 2024 - July 2025. The budget also includes 1.0 FTE for a HCSO QRT Officer. There is a \$25,000 request for funds to support administration via training, travel, support for OneOhio Region 2 administration, long-term planning, and supplies. The University of Cincinnati is allocated \$100,000.00 for data and program evaluation.

PRIOR YEARS The Board has approved appropriations totaling \$1.6 million 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 by 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: 2025

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

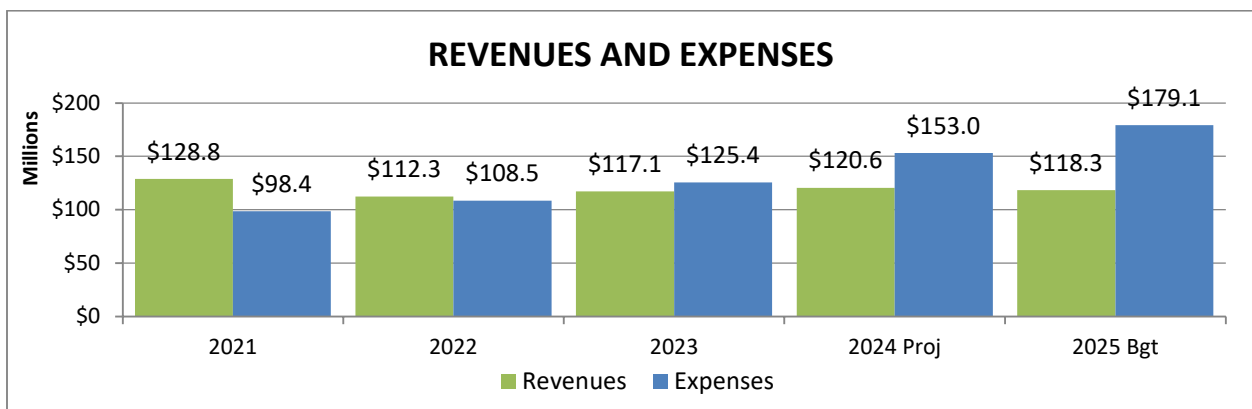
	2021	2022	2023	2024 Proj	2025 Budget
Revenues	128,780,574	112,302,584	117,113,498	120,467,337	118,344,265
<i>Children’s Service Levy</i>	77,129,581	77,220,944	77,472,307	75,010,587	76,119,407
<i>Intergovernmental</i>	50,242,661	32,115,758	37,630,955	45,456,750	40,984,858
<i>Service Reimbursement</i>	274,866	2,430,267	1,966,933	-	700,000
<i>Other Revenue</i>	1,133,466	535,615	43,303	-	540,000

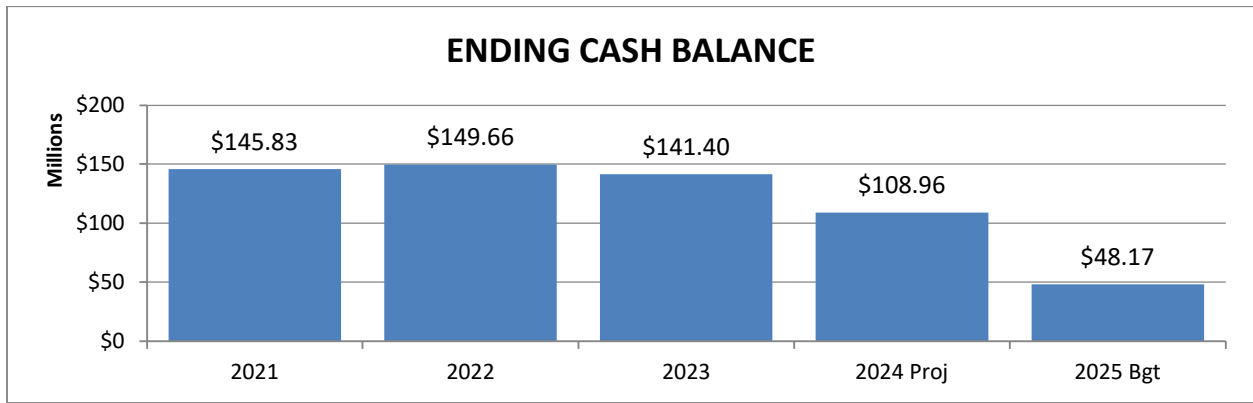
Expenses (by category)	98,418,119	105,920,868	125,377,762	163,567,748	179,126,122
<i>Non-Personnel</i>	97,723,479	105,272,257	124,579,658	163,567,748	179,126,122
<i>Transfer</i>	694,640	648,611	798,104	-	-

Expenses (by area)	98,418,119	105,920,867	125,377,762	163,567,748	179,126,122
<i>Client Services</i>	98,418,119	105,920,867	125,377,762	163,567,748	179,126,122
<i>Intake</i>	-	-	-	-	-

Ending Cash Balance	145,832,253	149,662,970	141,398,706	108,955,214	48,173,356
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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.

2025 BUDGET The 2025 budget recognizes increased expenses for personnel, for placement services, for support to kinship caregivers, and for enrichment activities for children in care. Increased hiring has stabilized and, in some cases, reduced the average caseload handled by case workers, which has been an Agency goal for some time. Caseloads, however, remain above industry benchmarks. Additional supports are included for partnering agencies which provide care and services for the children or families involved with Children’s Services.

The expected increase in costs is projected to cause the fund balance to decline in 2025. Cost increases can be attributed to an increase in the number of children supported by JFS (over 2,000 beginning Jan 2024), an increase in the number of children with acute behavioral needs, the rise in average per diem rates for purchased care (over 100% increase within the past 5 years, currently over \$300) and targeted programmatic enhancements, such as those focused on prevention, recommended by the Tax Levy Review Committee (TLRC) and JFS. Other county social services levies are experiencing similar trends within their service areas. The Children’s Services levy is trending in line with these other levies. A reserve balance of 25% of annual expenses is recommended. The reserve for CY2024 is \$38.2M; and for CY2025, it is projected at \$44.7M.

The TLRC is currently conducting a mid-cycle review on the levy. It is scheduled for ballot consideration again in 2026.

PRIOR YEARS JFS continued to utilize levy fund balance to increase services to youth. 2024 recognized increased expenses for employee retention efforts, for support to kinship caregivers, and for enrichment activities for children in care. Additional support was provided to partnering agencies who provide care and services for the children or families involved with Children’s Services. 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); and \$500K for Office of Family Voice (family rights advocacy program). These programs were all aligned with the recommendations of the TLRC and its consultant during review of the levy.

RESTRICTED FUND BUDGET SUMMARIES: 2025

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 \$75.58 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

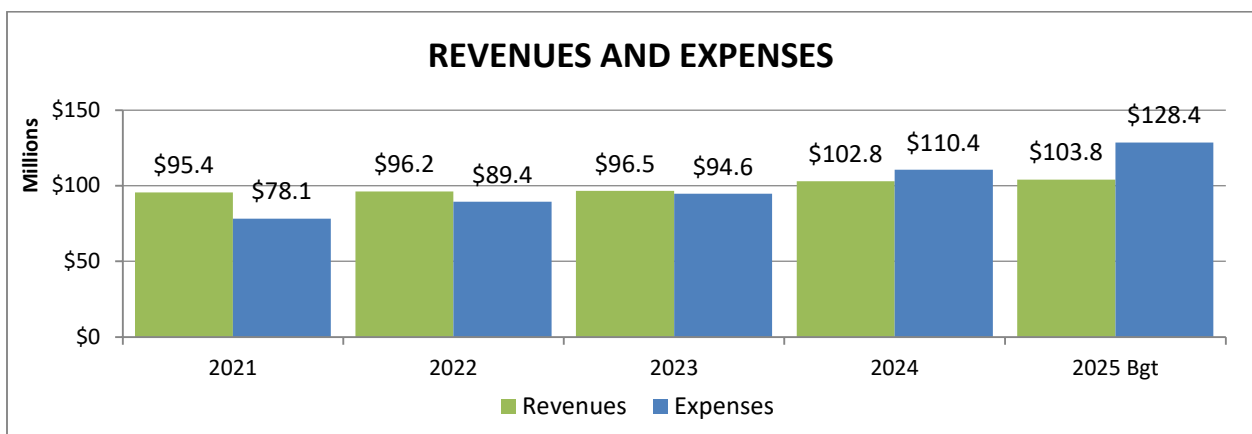
	2021	2022	2023	2024	2025 Budget
Revenues	95,402,296	96,215,194	96,510,485	102,783,486	103,838,964
Property Taxes	68,945,814	69,916,970	70,211,510	78,405,377	77,340,989
Service Fees/Rent	345,381	598,102	500,509	427,872	427,872
Intergovernmental	24,084,871	20,961,216	22,668,821	23,600,237	19,359,955
Misc Revenue	2,026,230	4,738,906	3,129,645	350,000	6,710,148

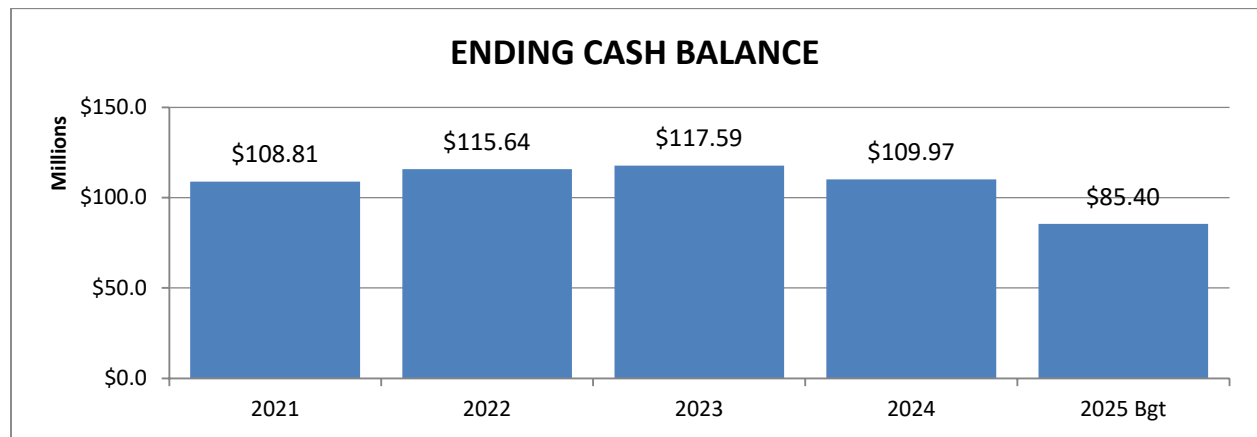
Expenses (by category)	78,136,489	89,387,855	94,556,549	110,402,690	128,409,563
Personnel	28,430,982	30,518,884	33,743,130	37,326,937	40,433,304
Non-Personnel	49,347,743	58,398,054	60,743,346	71,235,753	87,276,259
Capital	357,764	470,917	70,073	1,840,000	700,000

Expenses (by area)	<i>There is only one budgetary division in this fund.</i>
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Ending Cash Balance	108,808,225	115,635,565	117,589,502	109,970,297	85,399,699
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Employees	365.92	368.26	374.93	409.43	412.43
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BACKGROUND 2025 is the first year of the five-year levy cycle. The levy was approved without an increase in 2024. 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.

2025 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. These changes have resulted in increases to Medicaid waiver enrollment and increased costs for services for individuals. DDS is relying on the cash balance to continue to support services. DDS will continue to monitor enrollment, utilization, and funding changes, and will respond accordingly. The Tax Levy Review Committee in its 2024 review recommended that the agency undergo an annual subcommittee review and reporting on the levy services and fund balances during the next levy period.

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. 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 every individual 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. It is important to note that 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. These new waivers have led the agency to draw down levy fund balance significantly beginning in 2024.

RESTRICTED FUND BUDGET SUMMARIES: 2025

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 \$41.54 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

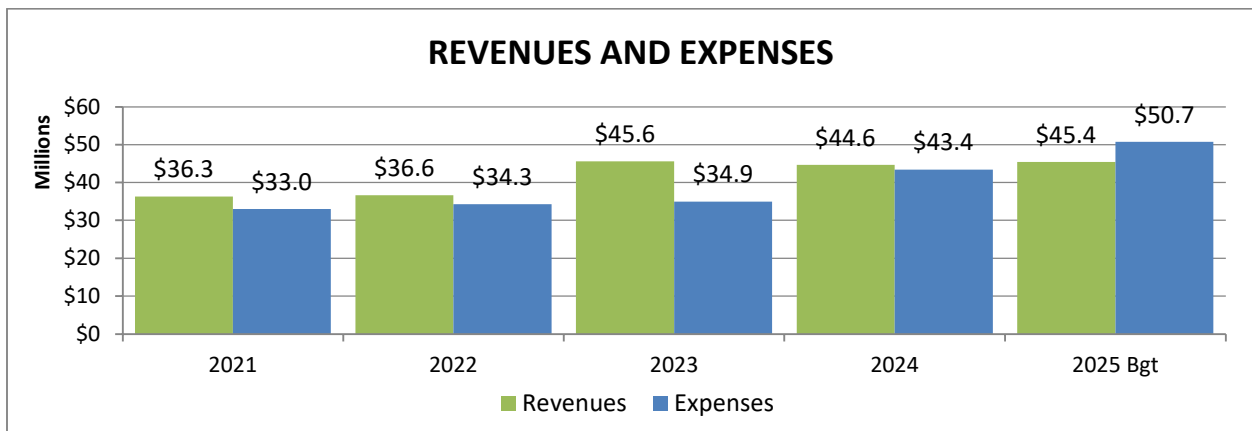
	2021	2022	2023	2024	2025 Budget
Revenues	36,257,704	36,649,695	45,575,394	44,637,562	45,398,271
Property Taxes	33,114,830	33,636,456	42,439,984	41,517,858	42,265,390
Intergovernmental	3,009,096	3,005,537	3,127,671	3,119,704	3,132,881
Misc Revenue	133,778	7,702	7,739	-	-

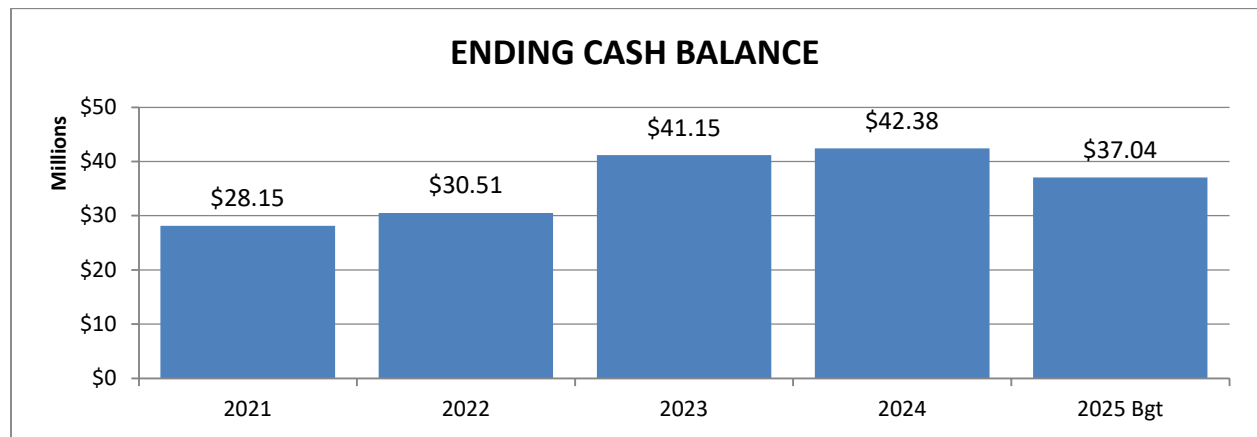
Expenses (by category)	33,008,004	34,287,030	34,928,607	43,412,093	50,737,655
Personnel	1,921,971	2,321,862	1,796,544	2,209,347	2,483,195
Non-Personnel	31,086,033	31,908,279	33,132,063	41,202,746	48,254,460
Capital	-	56,889	-	-	-

Expenses (by area)	<i>There is only one budgetary division in this fund.</i>
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Ending Cash Balance	28,145,507	30,508,172	41,154,959	42,380,428	37,041,044
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Employees	15.91	16.28	16.35	16.56	16.27
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BACKGROUND 2025 is the third 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.

2025 BUDGET The 2025 Budget includes increases in provider contract amounts for rate and payment increases and expansions of crisis services for mobile response and suicide prevention. Costs are also included for the new crisis center that is scheduled to open in the Spring of 2025. The new Hamilton County Crisis Center will provide addiction, mental health, stabilization and treatment services. The facility will also include primary care clinic and pharmacy to address the overall health care needs of the clients. Programs include a 24 bed engagement center that provides services related to triage and withdrawal management. There will also be 14 bed crisis stabilization unit designed to provide stability for clients coming from or to prevent a psychiatric hospitalization. The Crisis Receiving Center is a 12 chair short term observation and stabilization program for clients in a mental health crisis. The 15 bed Transitional Center is a program that will provide step down services for clients transitioning from a psychiatric hospital.

In addition, the budget includes expansions to housing supports, employment support and behavioral health workforce supports are also included. Mental Health and Recovery Services budgets are still pending with their Resource and Service Oversight 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 2024. 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: 2025

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 \$32.66 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

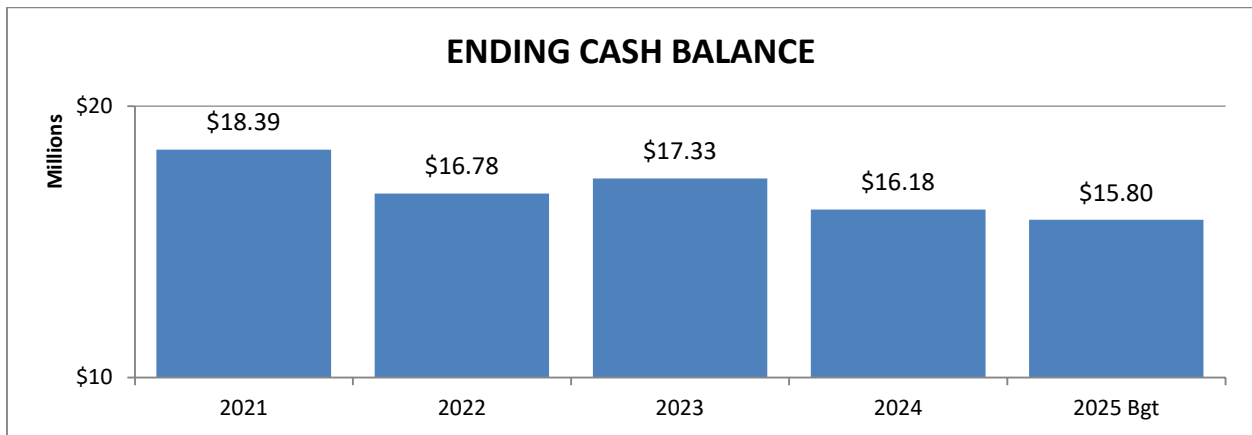
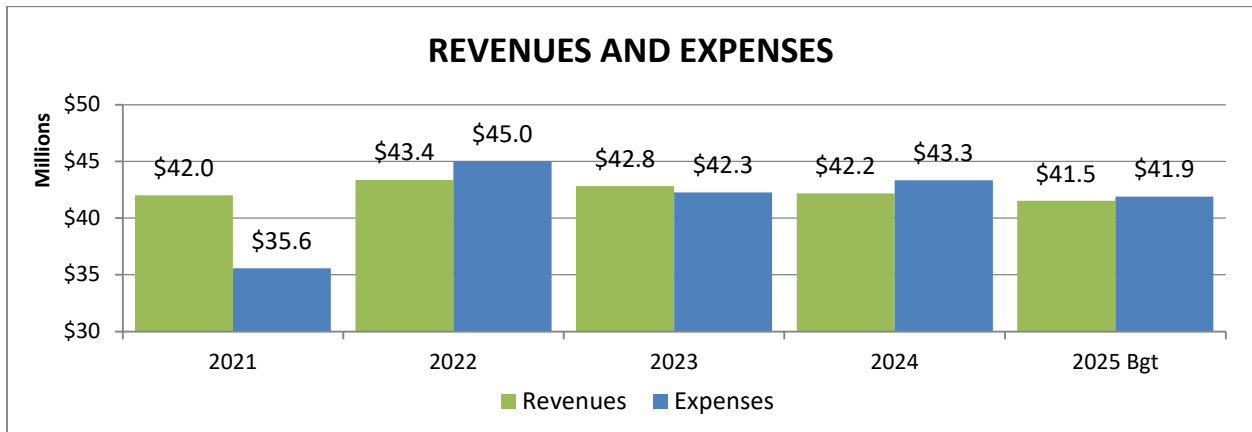
	2021	2022	2023	2024	2025 Budget
Revenues	41,995,005	43,368,112	42,817,392	42,169,211	41,518,564
<i>Property Taxes</i>	36,939,743	37,561,775	37,759,190	37,201,749	38,022,934
<i>Service Fees</i>	336,895	892,860	387,083	350,000	350,000
<i>Intergovernmental</i>	3,118,367	3,114,623	3,120,944	3,117,462	3,145,630
<i>Misc/Transfers</i>	1,600,000	1,798,854	1,550,175	1,500,000	-

Expenses (by category)	35,572,322	44,980,514	42,264,444	43,320,059	41,895,472
<i>Personnel</i>	7,111,897	7,400,945	7,663,722	6,922,484	7,099,393
<i>Non-Personnel</i>	28,280,425	37,399,569	34,600,722	36,397,575	34,796,079
<i>Transfers</i>	180,000	180,000	-	-	-

Expenses (by area)	35,572,323	44,980,514	42,264,444	43,320,059	41,895,472
<i>Community Health</i>	16,924,740	27,703,284	23,724,537	25,162,374	22,631,552
<i>Justice Ctr Medical</i>	15,092,611	15,399,646	16,448,479	15,517,280	15,936,867
<i>Recovery Services</i>	1,758,203	1,453,582	1,569,563	2,575,406	3,106,008
<i>Alt Interventions</i>	346,039	357,648	462,400	-	-
<i>Off the Streets</i>	61,707	63,504	59,465	65,000	65,000
<i>Juvenile Ct Medical</i>	1,389,023	2,850	-	-	-
<i>513 Bus Relief</i>	-	-	-	-	156,045

Ending Cash Balance	18,391,668	16,779,266	17,332,214	16,181,366	15,804,458
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Employees	66.90	66.88	66.89	66.87	66.95
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BACKGROUND 2025 is the third 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.

2025 BUDGET The 2025 budget maintains funding for all programs within the levy in line with the levy plan, with the addition of operating support for the 513Relief Bus costs related to providing health care services in the community. 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 included a cap for these costs 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: 2025

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.

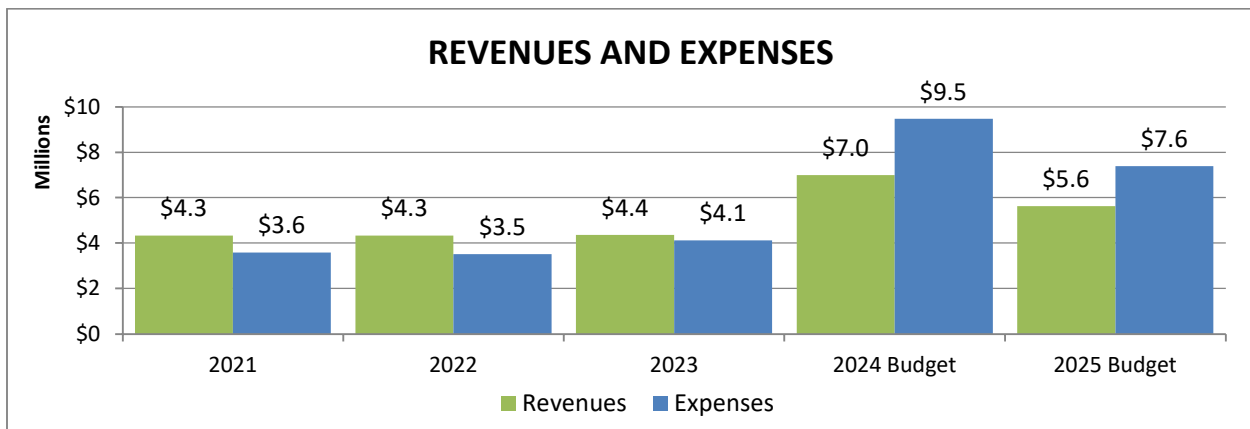
	2021	2022	2023	2024 Budget	2025 Budget
Revenues	4,333,610	4,331,443	4,358,794	6,993,037	5,627,980
Property Taxes	3,954,931	4,027,222	4,052,189	3,988,654	3,988,654
Intergovernmental	378,679	304,221	306,605	3,004,383	1,639,326
Miscellaneous	-	-			-

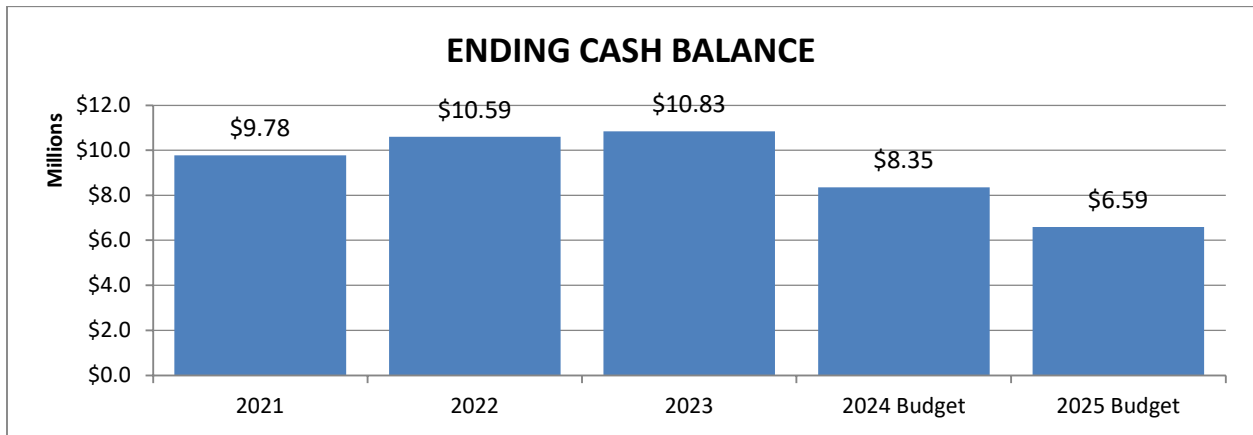
Expenses (by category)	3,583,920	3,518,221	4,117,925	9,476,640	7,636,579
Other Expenditures	3,421,314	3,515,721	4,117,300	9,476,640	7,385,079
Capital	162,606	2,500	625	-	1,500
Operating One-Time					250,000

Expenses (by area)	<i>There is only one budgetary division in this fund.</i>
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Ending Cash Balance	9,777,062	10,590,285	10,831,154	8,347,551	6,588,952
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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.

2025 BUDGET The 2025 budget will focus on two areas: distribution of the remaining half of the purchase of Mobile Data Computers (MDCs) and building fund balance in the CLEAR levy fund. Brite Wholesale was the vendor selected to manufacture the MDCs for CLEAR. Delivery of those computers began in Q3 and Q4 2024 and will continue through Q1 and Q2 2025.

CLEAR leaders will closely monitor expenses to build back fund balance. Revenue will include the annual levy funding. Revenue will also include reimbursement from municipalities with the updates of MDCs.

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: 2025

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 \$26.00 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.

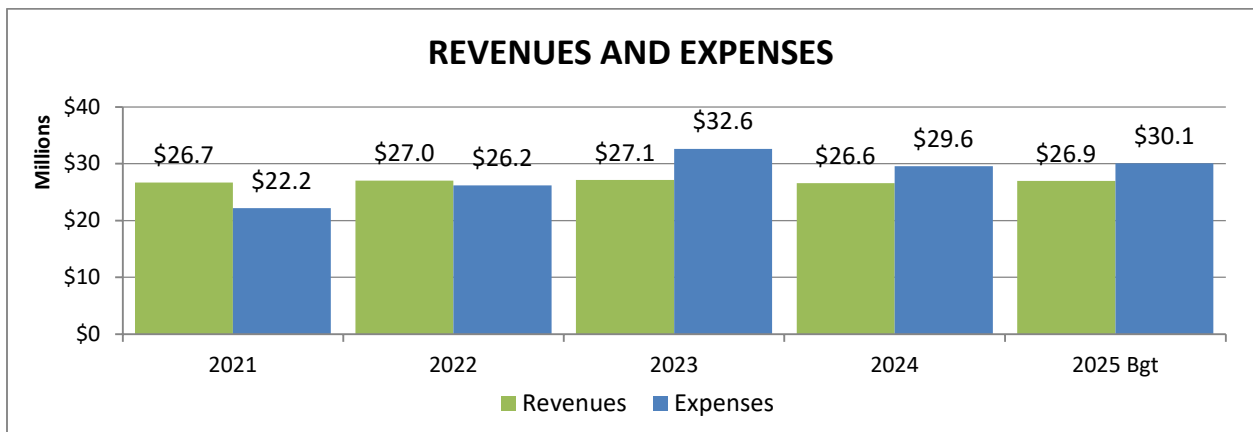
	2021	2022	2023	2024	2025 Budget
Revenues	26,683,771	27,033,111	27,133,761	26,551,786	26,943,691
<i>Property Taxes</i>	24,774,370	25,129,830	25,228,556	24,656,816	25,040,717
<i>Intergovernmental</i>	1,909,401	1,903,281	1,905,205	1,894,970	1,902,974

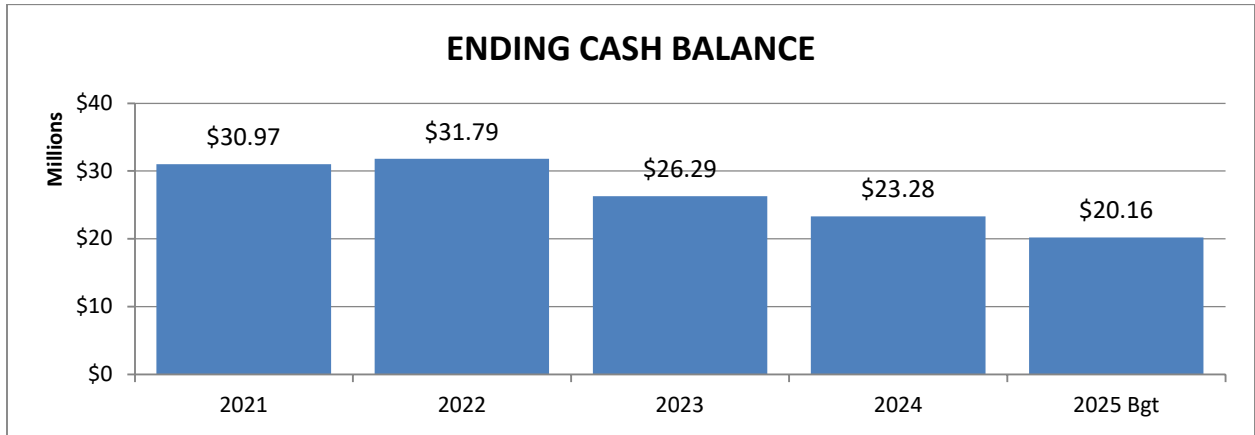
Expenses (by category)	22,168,776	26,209,042	32,631,898	29,570,117	30,058,261
<i>Personnel</i>	13,828	19,305	25,099	24,824	30,309
<i>Non-Personnel</i>	22,154,948	26,189,737	32,606,799	29,545,293	30,027,952

Expenses (by area)	22,168,776	26,209,042	32,631,898	29,570,117	30,058,261
<i>Council on Aging</i>	20,765,404	24,407,372	30,936,646	28,268,931	28,711,683
<i>Admin/Contracts</i>	847,785	1,200,349	1,110,526	651,186	696,578
<i>Adult Protect Svcs</i>	399,304	407,186	400,000	400,000	400,000
<i>Veterans Services</i>	156,283	194,135	184,726	250,000	250,000

Ending Cash Balance	30,967,841	31,791,909	26,293,773	23,275,441	20,160,871
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Employees	0.15	0.15	0.15	0.15	0.15
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BACKGROUND 2025 is the third 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.

2025 BUDGET The 2025 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 program has helped nearly 1,000 seniors with utility assistance and provided over 150 home modifications (including stairlifts, ramps and other accessibility modifications, HVAC repairs/replacements and plumbing repairs) to help seniors continue to afford to live in their homes. The 2025 budget continues to support this program with \$1 million in levy funding.

RESTRICTED FUND BUDGET SUMMARIES: 2025

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 \$6.77.

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.

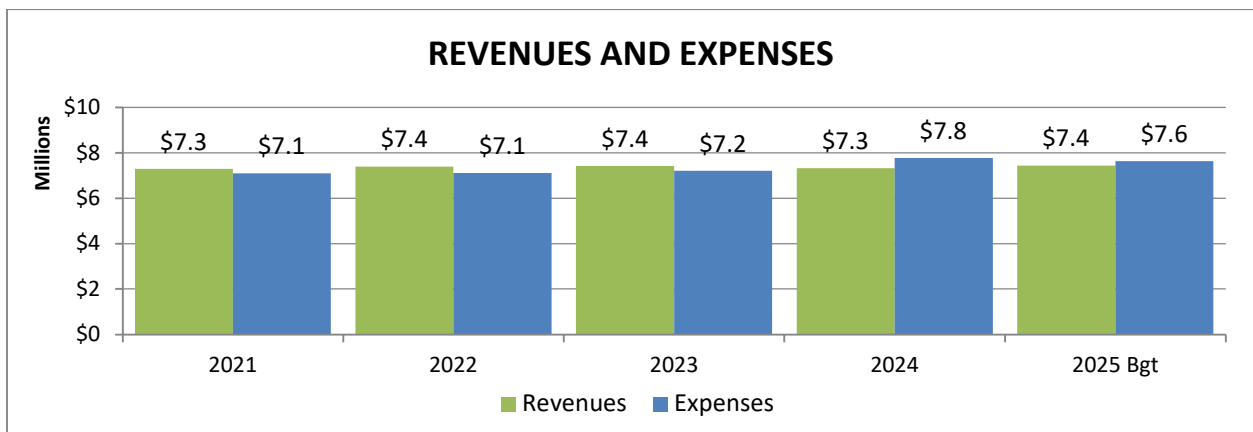
	2021	2022	2023	2024	2025 Budget
Revenues	7,295,892	7,392,159	7,420,090	7,325,863	7,437,129
Property Taxes	6,649,916	6,746,985	6,773,508	6,679,902	6,788,439
Intergovernmental	645,976	645,174	646,582	645,961	648,690

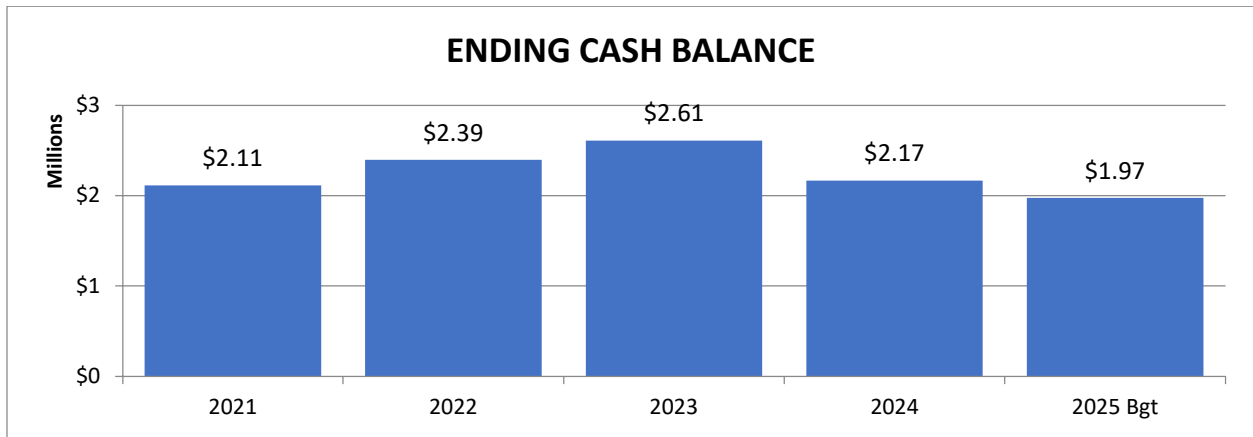
Expenses (by category)	7,100,950	7,109,621	7,208,850	7,766,388	7,628,179
Personnel	4,609	6,965	8,366	8,276	10,296
Non-Personnel	7,096,341	7,102,656	7,200,484	7,758,112	7,617,883

Expenses (by area)	<i>There is only one budgetary division in this fund.</i>
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Ending Cash Balance	2,112,244	2,394,781	2,606,021	2,165,497	1,974,447
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Employees	.05	.05	.05	.05	.05
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BACKGROUND 2025 is the second year of the five-year levy cycle. The levy was approved without an increase in November 2023.

2025 BUDGET The 2025 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 was approved by the Commissioners in early 2024.

RESTRICTED FUND BUDGET SUMMARIES: 2025

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 \$6.51 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

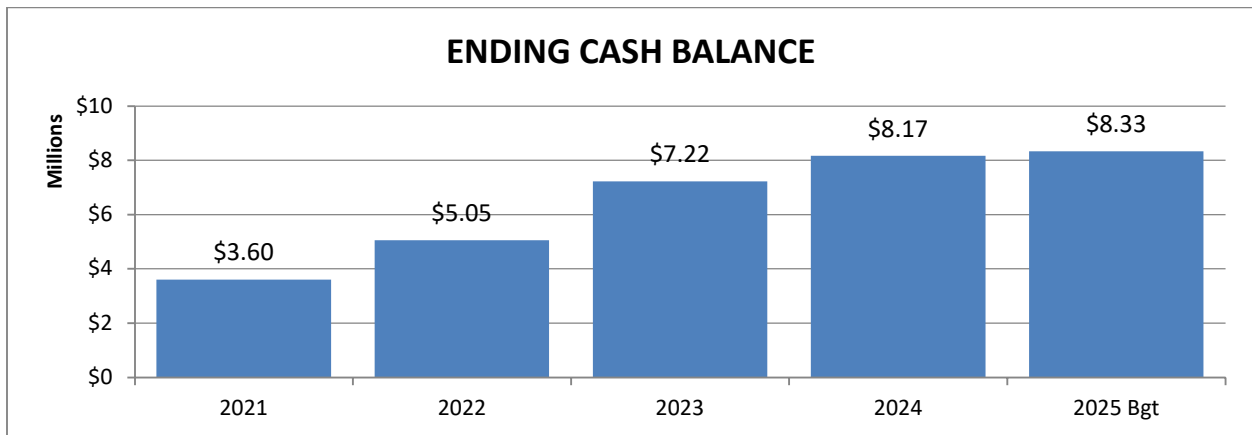
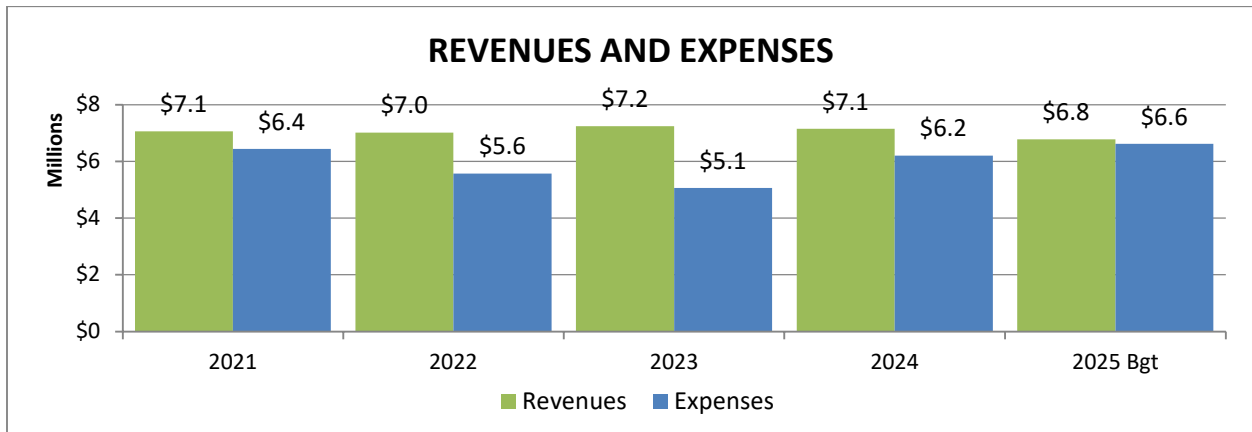
	2021	2022	2023	2024	2025 Budget
Revenues	7,056,920	7,013,844	7,235,472	7,143,491	6,775,509
<i>Property Taxes</i>	5,845,961	5,927,736	5,953,173	5,856,841	5,941,236
<i>Intergovernmental</i>	621,095	620,257	621,687	621,150	623,773
<i>Misc/Transfers</i>	589,864	465,851	660,612	665,500	210,500

Expenses (by category)	6,431,923	5,563,885	5,060,326	6,197,569	6,617,378
<i>Personnel</i>	1,783,479	1,831,630	1,895,534	2,068,369	2,220,703
<i>Non-Personnel</i>	4,648,444	3,732,255	3,164,792	4,129,200	4,396,675

Expenses (by area)	6,534,221	5,563,887	5,060,325	6,197,569	6,617,378
<i>Jail-Based Treatment</i>	4,223,446	3,261,733	2,710,646	3,505,961	4,055,254
<i>Sheriff Personnel</i>	1,075,045	1,056,861	1,180,475	1,107,135	1,127,503
<i>Office of Reentry</i>	511,617	571,852	587,860	713,088	847,549
<i>Municipal Ct Eval</i>	355,896	358,398	372,145	400,892	262,964
<i>Administration</i>	88,206	98,361	100,721	256,550	114,134
<i>Veterans Court</i>	122,618	162,327	81,182	163,943	98,429
<i>Prevention First!</i>	55,095	54,355	27,296	50,000	60,000
<i>513 Relief Bus</i>	-	-	-	-	51,545

Ending Cash Balance	3,599,167	5,049,125	7,224,272	8,170,193	8,328,324
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Employees	21.94	21.93	22.45	21.96	22.51
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BACKGROUND 2025 is the first year of the five-year levy cycle. The levy was approved without an increase in 2024. 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).

2025 BUDGET The 2025 Budget continues funding for programs within the levy. The budget consolidates levy funding for Court substance use programming within Mental Health and Recovery Services in line with recommendations of the Tax Levy Review Committee. This will allow MHRSB, in coordination with the Courts, to use their flexibility in contracting to shift funding between programs or into new programs based on utilization and community needs. MHRSB will report annually on these programs and their outcomes to measure usage. New in 2025 is added funding support for the 513Relief Bus.

In addition to property taxes, the 2024 budget includes general subsidies to support reentry services and Sheriff’s medical staffing.

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. Going forward Memorandums of Understanding are being developed with all levy partners with annual reporting requirements.

RESTRICTED FUND BUDGET SUMMARIES: 2025

Fund 700-001 Air Quality Management

Dept Environmental Services

Sources The Southwest Ohio Air Quality Agency, a division of Hamilton County Environmental Services, primarily receives revenue from Ohio Environmental Protection Agency, Permit and User fees, United States Environmental Protection Agency, regional fee program, and enforcement settlements.

Uses The agency is responsible for monitoring ambient air quality, the permitting and inspection of air pollution sources, and the enforcement of state and federal air quality regulations for Butler, Clermont, Clinton, Hamilton, and Warren counties.

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

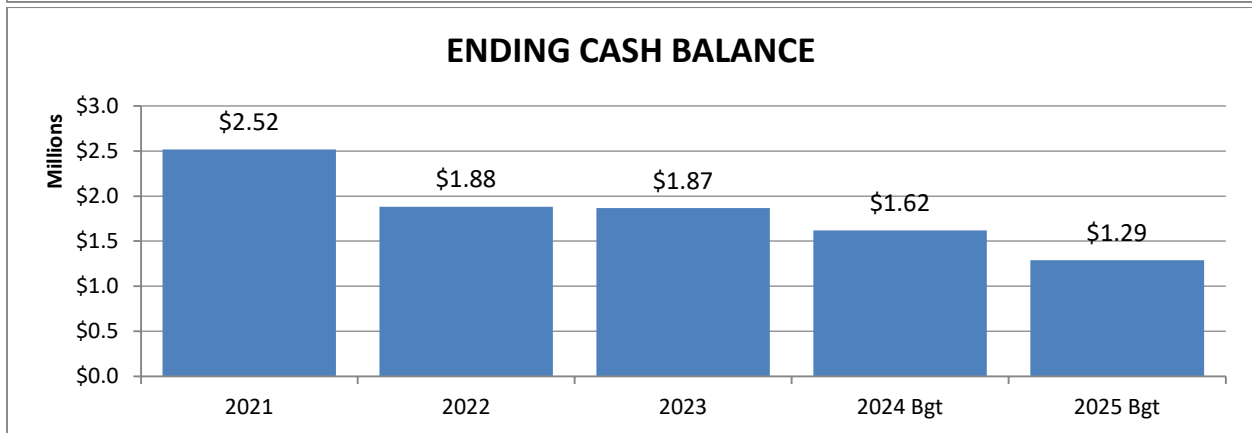
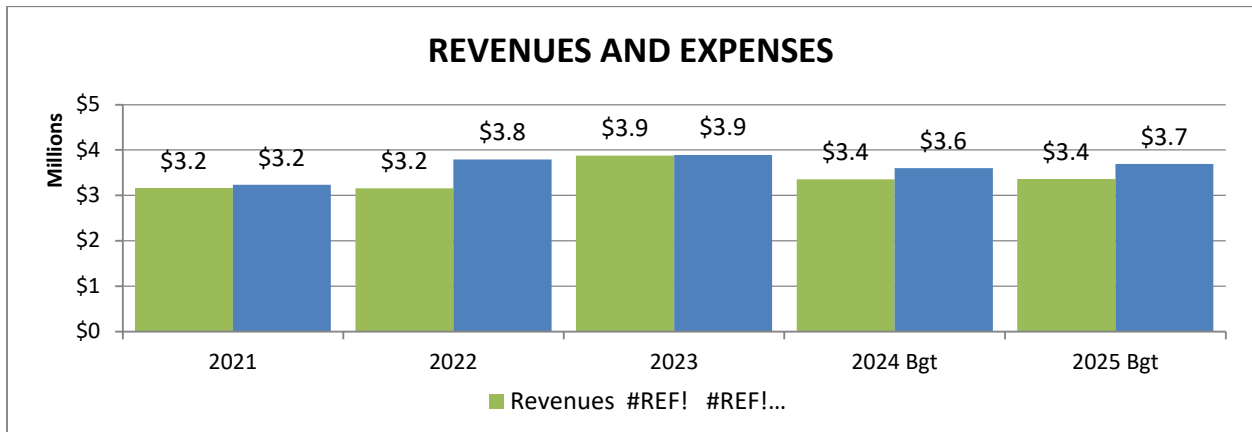
	2021	2022	2023	2024 Budget	2025 Budget
Revenues	3,164,569	3,164,569	3,875,209	3,351,210	3,358,209
<i>Federal Grants</i>	723,656	1,011,123	1,260,263	743,913	743,913
<i>State Grants</i>	1,831,666	1,636,110	1,849,996	1,752,297	1,752,296
<i>Other Revenue</i>	609,247	506,996	764,950	855,000	862,000

Expenses (by category)	3,230,279	3,787,686	3,891,452	3,598,901	3,690,515
<i>Personnel</i>	2,488,232	2,660,528	3,041,303	3,088,851	3,543,345
<i>Non-personnel</i>	507,430	902,373	639,402	470,050	147,170
<i>Capital</i>	234,617	224,785	210,747	40,000	-

Expenses (by area)	3,230,279	3,787,686	3,891,451	3,598,901	3,690,515
<i>Air Quality Mgmt</i>	2,874,015	3,151,436	3,192,952	2,798,901	3,197,565
<i>Other Grants</i>	356,264	636,250	698,499	800,000	492,950

Ending Cash Balance	2,516,188	1,882,731	1,866,488	1,618,797	1,286,491
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Employees	34.55	35.75	35.80	34.41	34.41
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BACKGROUND The Southwest Ohio Air Pollution Control Agency is a local air authority for Ohio. The agency has a contract with the Ohio EPA and a Work Plan with USPEA to implement air quality regulations in southwest Ohio.

2025 BUDGET In 2025 the primary expenditure for the agency remains personnel cost. Approximately 90% of agency expenditures are salary and fringe benefits. The agency will continue to purchase air pollution monitoring and support equipment on a regular basis in the 2025 budget.

The agency has operated a lab at the 250 William Howard Taft office to weigh filters that document air quality concentrations of particulate matter. The lab is operated by two full-time staff. With the anticipated move to Bond Hill and changing needs for this type of lab, the operation of the particulate filter weigh lab will be discontinued in 2025. One of the full-time lab employees will be retiring in early 2025; the other employee will be assigned other duties within the agency.

With the anticipated office relocation, a substantial amount of air pollution monitoring equipment will be moved. The cost of this move and the construction of a new ambient air monitoring shelter will be around \$150,000. The agency received a grant from the USEPA to cover these costs.

PRIOR YEARS In 2023 and 2024 the agency received three fairly substantial grants from the USEPA. These grants primarily covered the purchase of Continuous PM 2.5 monitoring equipment, ozone transfer standards, and the purchase of an air quality monitoring shelter at Bond Hill.

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

RESTRICTED FUND BUDGET SUMMARIES: 2025

Fund 900-002 Unvoted General Obligation (GO) Debt

Dept Debt Service

Sources Transfers in from funds responsible for debt-funded projects

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

ORC 133.30 Sale of securities

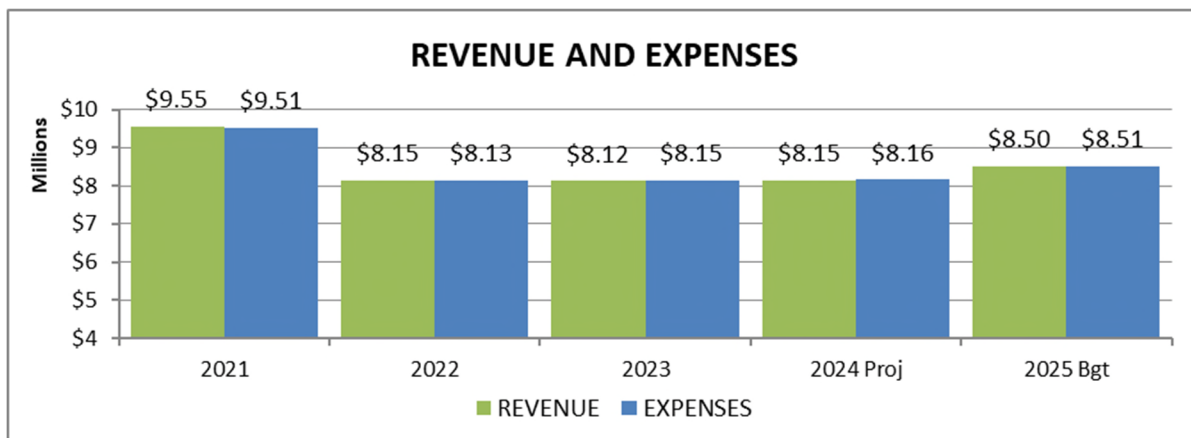
	2021	2022	2023	2024 Proj	2025 Budget
Revenues	9,547,482	8,149,814	8,121,401	8,153,500	8,503,000
Transfers-In	8,249,786	5,672,022	5,706,910	6,410,500	6,770,000
Sales Tax	1,047,580	2,144,330	2,145,580	1,440,000	1,440,000
JFS Leases	180,912	263,953	234,159	235,000	225,000
Intergovernmental	69,204	69,509	34,752	68,000	68,000

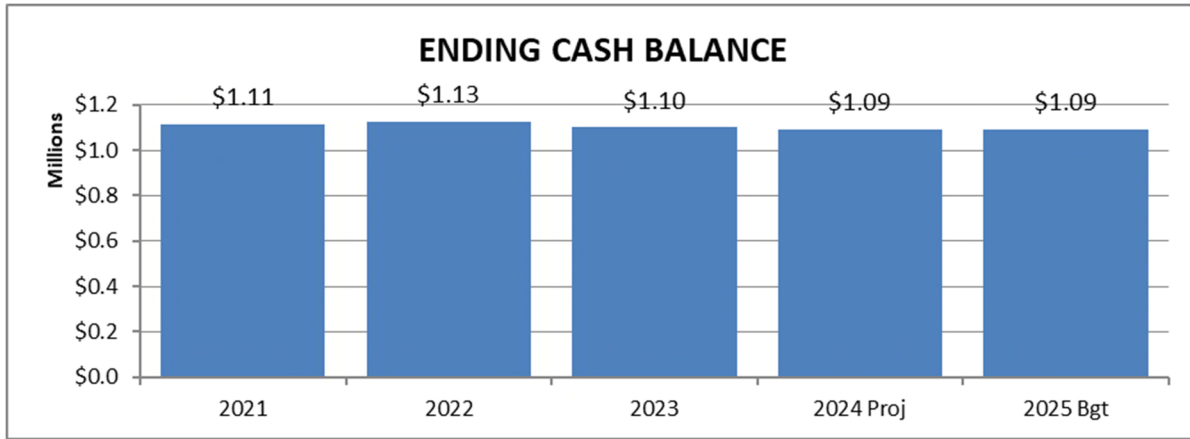
Expenses (by category)	9,513,701	8,134,251	8,149,147	8,160,000	8,505,000
Debt Service	9,513,701	8,134,251	8,149,147	8,160,000	8,505,000

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

Ending Cash Balance	1,112,129	1,127,692	1,099,946	1,093,446	875,446
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Employees	-	-	-	-	-
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BACKGROUND This fund receives transfers from various operating funds to make debt service payments on the County’s general obligation debt.

2025 BUDGET Changes from 2024 budget include the retirement of two issues (-\$505K for Parkhaus and Communications Center Voice Tone, both supported by restricted funds) refunding of a 2015 Various Purpose issue (-\$355K), and issuance of a new Various Purpose series (+\$1.16M).

PRIOR YEARS The reserve balance reflects a \$1.12 million parking debt subsidy from 2019 that may be used in future years to subsidize general obligation debt. (The subsidy was the result of an unusual refunding structure for debt in 2012.)

RESTRICTED FUND BUDGET SUMMARIES: 2025

Fund 900-003 Special Assessment Debt Service

Dept Debt Service

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

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

ORC 133.30 Sale of securities

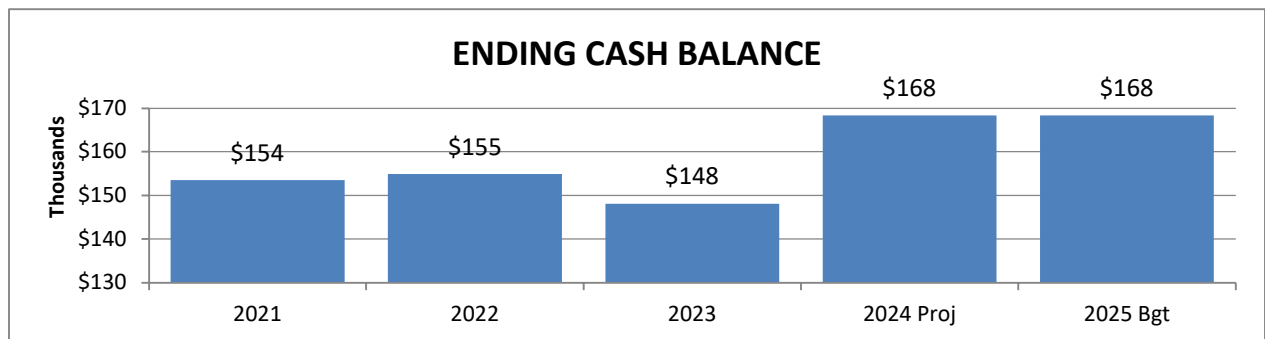
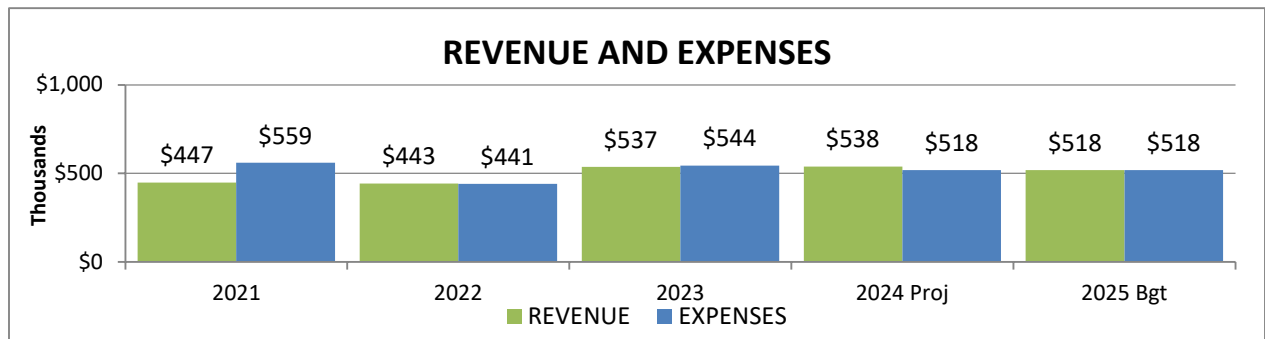
	2021	2022	2023	2024 Proj	2025 Budget
Revenues	447,412	442,526	536,977	537,842	517,600
Property Assessments	436,961	428,060	522,338	515,542	495,300
Transfers-In	10,451	14,466	14,639	22,300	22,300

Expenses (by category)	559,070	441,130	543,784	517,600	517,600
Debt Service	459,070	441,130	543,784	517,600	517,600
Transfers-Out	100,000	-	-	-	-

Expenses (by area)	<i>There is only one budgetary division in this fund.</i>				
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Ending Cash Balance	153,503	154,900	148,093	168,335	168,335
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Employees	-	-	-	-	-
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BACKGROUND This fund collects special property tax assessments and uses them to pay the debt service on water and sewer improvements to those properties. The annual revenue collected from assessments (plus agricultural deferrals from the Water Rotary Fund) should be roughly equal to the annual debt service.

2025 BUDGET In 2025, the 2024 special assessment debt issuance (\$134K) was less than the 2004 issuance (\$625K) which was retired in 2024.

PRIOR YEARS There was no special assessment issuance in 2020, and the 2021 issuance was very low, so the 2022 issue reflected accumulated projects.

Collections over an extended period have been somewhat higher than debt service. (Rounded property tax rates alone will create some additional collections.) In 2021, \$100K in accumulated balance was moved to the general obligation debt fund, \$24K of which cash financed MSD special assessment projects. While this \$24K was cash financed, the two parcels' assessments will accumulate in this fund through 2041 – providing a further buffer to other assessment collections.

In 2013, the accumulated balance in this fund (\$750K) was transferred, as permissible by the Ohio law, to the general obligation debt fund. In 2014, a long-lingering balance in the special assessment note fund (\$77K) was transferred into this fund.

RESTRICTED FUND BUDGET SUMMARIES: 2025

Fund 921-009 Special Assessment Debt Issuance

Dept Debt Service

Sources Proceeds from sale of bonds

Uses Special assessment sewer and water projects and debt issuance costs

ORC 133.30 Sale of securities

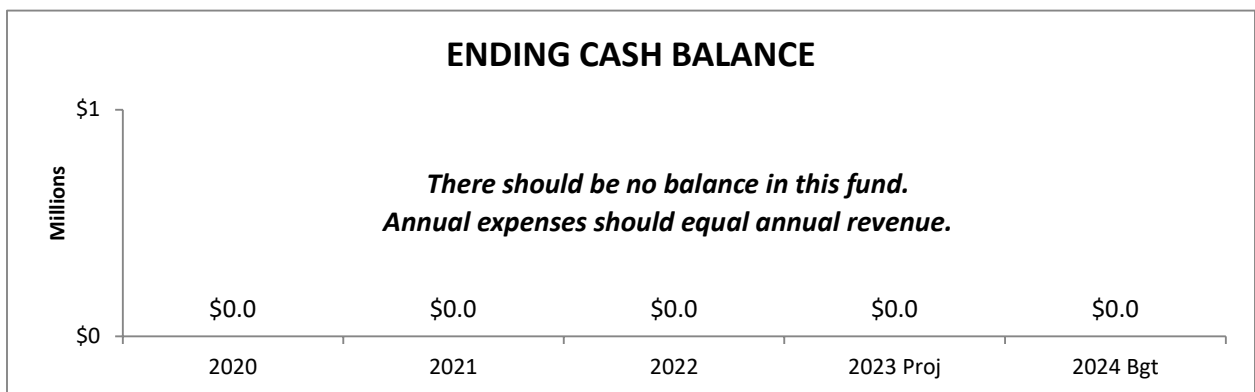
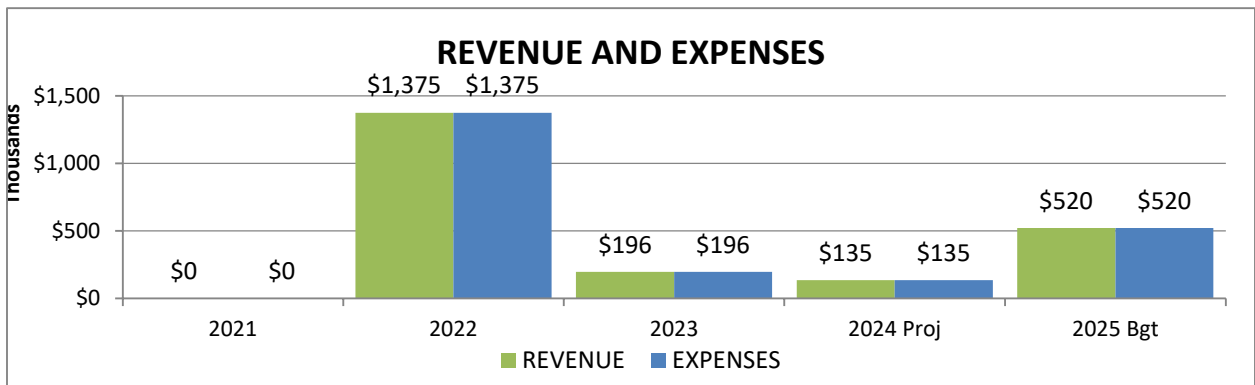
	2021	2022	2023	2024	2025 Budget
Revenues	-	1,374,650	195,750	134,500	520,000
<i>Bond Proceeds</i>	-	1,374,650	195,750	134,500	520,000

Expenses (by category)	-	1,374,650	195,750	134,500	520,000
<i>Project</i>		1,370,400	192,000	132,000	500,000
<i>Cost of Issuance</i>	-	4,250	3,750	2,500	20,000

Expenses (by area)	<i>There is only one budgetary division in this fund.</i>				
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Ending Cash Balance	-	-	-	-	-
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Employees	-	-	-	-	-
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BACKGROUND This is the debt issuance fund for an annual special assessment issue for private water and sewer improvements. It captures the proceeds of the bond sale and transfers them to the projects. The activity varies annually based exclusively on the number of sewer projects completed by MSD. (We haven't done any water projects in over two decades.)

2025 BUDGET This fund is typically budgeted for a \$500,000 debt issuance, which is usually sufficient for MSD's assessment projects. In 2022 we did a supplemental appropriations mid-year to allow for a larger issuance.

PRIOR YEARS Expenditures should equal revenue in this fund every year, and there should be no accumulated balance. This fund accumulated a balance sometime prior to 2007. In 2014, Administration transferred the balance, as allowed by the ORC, to the special assessment debt fund, restoring this fund to a zero balance.

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

RESTRICTED FUND BUDGET SUMMARIES: 2025

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

	2021	2022	2023	2024	2025 Budget
Revenues	1,271,705	1,425,309	1,544,251	606,621	568,218
<i>Dept Collections</i>	1,254,015	1,409,320	1,510,876	606,621	568,218
<i>Other Revenue</i>	17,690	15,989	33,375	-	-

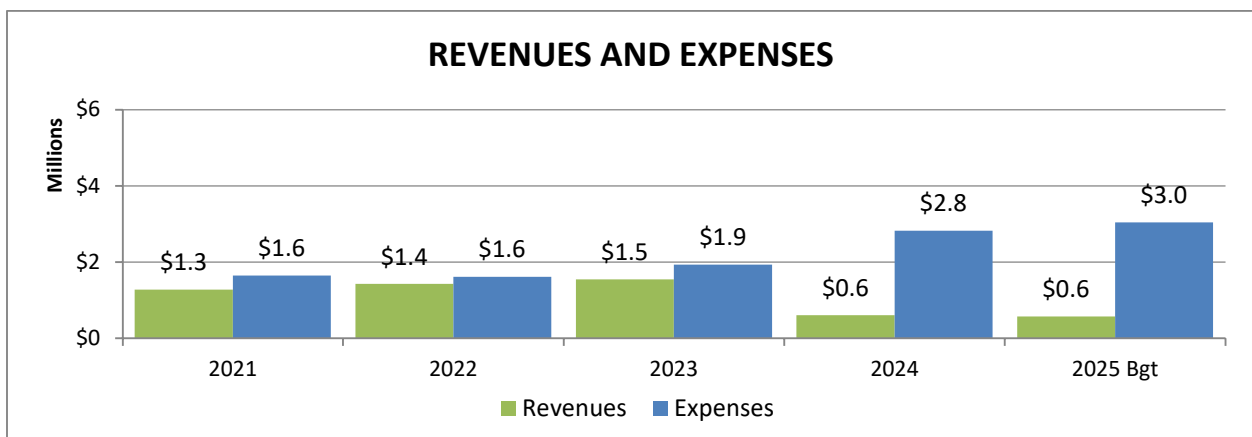
<i>Workers Comp Rate</i>	0.49%	0.49%	0.49%	0.19%	0.19%
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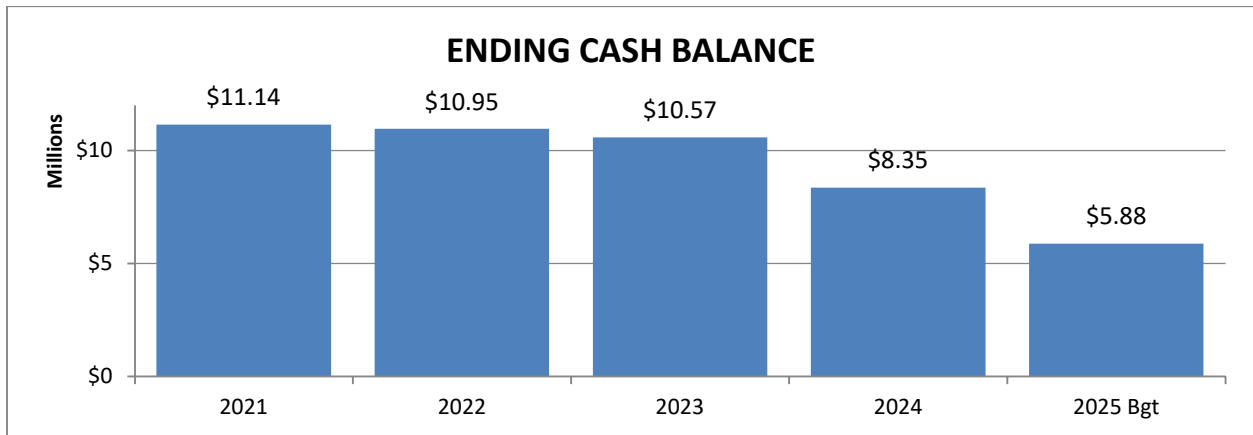
Expenses (by category)	2021	2022	2023	2024	2025 Budget
<i>Personnel</i>	176,709	181,368	210,488	198,367	203,823
<i>Non-Personnel</i>	1,464,238	1,432,258	1,719,947	2,625,750	2,836,750

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

Ending Cash Balance	11,141,513	10,953,197	10,567,012	8,349,516	5,877,161
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Employees	2.15	2.15	2.15	2.15	2.15
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2025 BUDGET The worker’s comp rate was held level at 0.19% due to the fund continuing to have a strong reserve. Claims are usually budgeted higher than what is 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 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: 2025

Fund 931-004 Auditor’s Computer Center

Dept Auditor

Sources User fees to County Departments

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

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

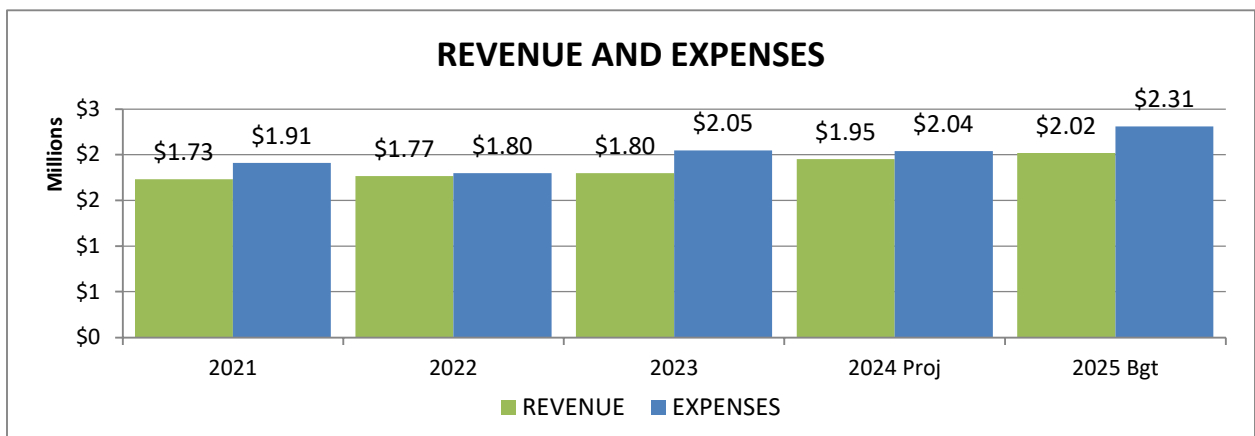
	2021	2022	2023	2024 Proj	2025 Budget
Revenues	1,730,364	1,767,481	1,799,353	1,950,435	2,018,000
Service Fees	1,730,240	1,767,250	1,799,270	1,950,260	2,018,000
Misc Revenue	124	231	83	175	-

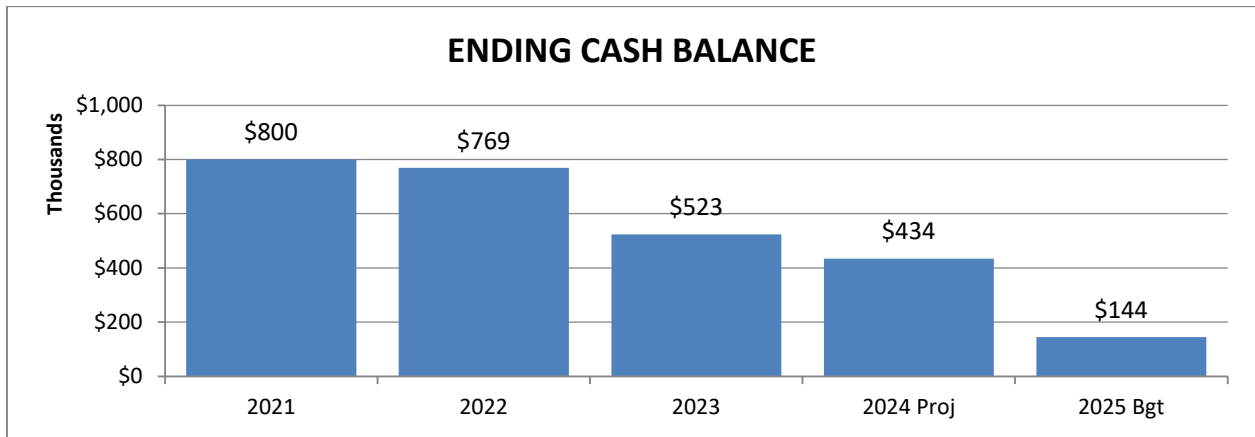
	2021	2022	2023	2024 Proj	2025 Budget
Expenses	1,908,045	1,798,266	2,045,601	2,039,333	2,307,625
Personnel	1,351,594	1,279,269	1,455,205	1,570,705	1,595,177
Non-Personnel	469,514	412,899	480,354	350,628	712,448
Capital	86,937	106,098	110,042	118,000	-

Expenses (by area)	<i>There is only one budgetary division in this fund.</i>				
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Ending Cash Balance	800,005	769,220	522,972	434,074	144,449
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Employees	14.00	14.00	14.00	15.00	15.00
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2025 BUDGET The agency generally spends about 80% of its request. It's unlikely that the 2025 reserve will decrease as much as projected. If the computer center continues to spend at its historical, the fund reserve should stay above 15% of annual expenses through 2025.

BACKGROUND This fund recoups service charges from County departments to operate the Auditor's computer center. The budget is built to intentionally draw down the accumulated reserve in the fund, then stabilize the reserve over the longer term. The Auditor's office has expressed concern about the reserve level, and Administration has begun to shift the reimbursement approach to stabilize the reserve.

RESTRICTED FUND BUDGET SUMMARIES: 2025

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

	2021	2022	2023	2024 Budget	2025 Budget
Revenues	11,732,713	12,365,745	15,518,309	15,028,431	12,687,772
<i>GF Subsidy</i>	9,800,000	10,500,000	13,525,000	13,000,000	10,659,341
<i>Other Local Funding</i>	1,932,713	1,865,745	1,993,309	2,028,431	2,028,431

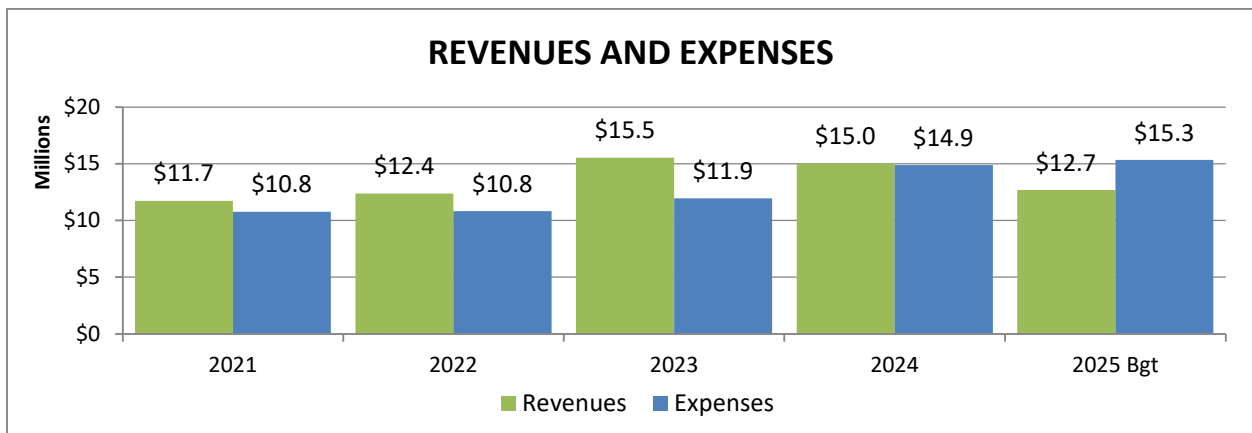
Detail Rate	10.00	5.00	5.00	5.00	5.00
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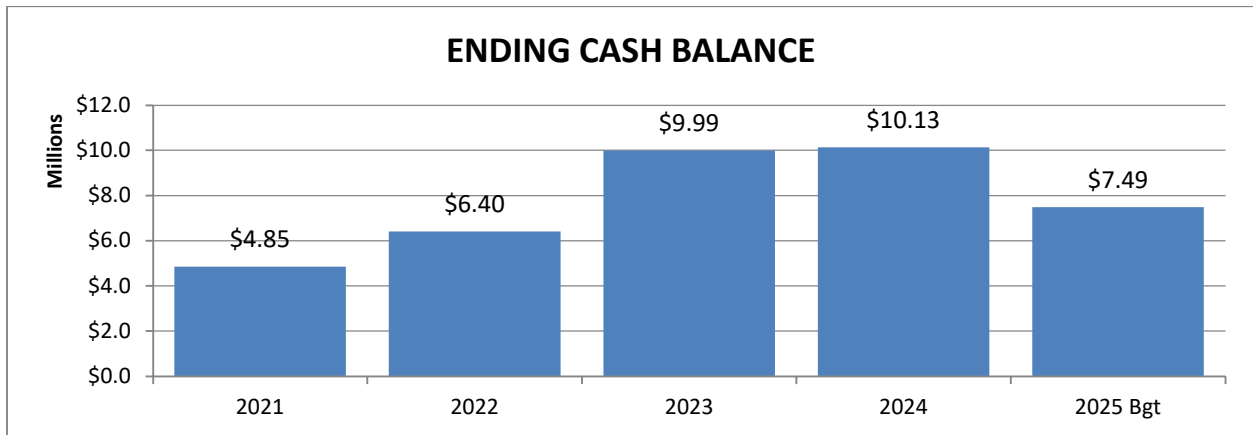
Expenses (by category)	10,774,747	10,812,540	11,935,282	14,887,476	15,325,957
<i>Personnel</i>	5,875,052	6,251,845	6,702,317	7,423,925	8,144,519
<i>Non-Personnel</i>	2,516,742	2,409,963	2,604,558	4,262,226	3,736,551
<i>Capital</i>	534,078	296,707	774,082	1,350,000	2,443,512
<i>Debt Service</i>	595,675	1,848,275	1,848,825	1,846,075	1,001,375
<i>Transfers</i>	1,253,200	5,750	5,500	5,250	-

Expenses (by area)	10,774,748	10,812,540	11,935,282	14,887,476	15,325,957
<i>Administration</i>	1,073,458	1,173,004	1,321,666	1,312,782	1,563,967
<i>Operations</i>	9,701,290	9,639,536	10,613,616	13,574,694	13,761,990

Ending Cash Balance	4,849,135	6,402,341	9,985,368	10,126,323	7,488,138
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Employees	82.67	89.27	90.60	92.63	99.63
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BACKGROUND As part of the quarter-cent sales tax enacted in 2019, additional revenue is being used to establish a stable financial source for the 911 call center. This has lowered the detail rate for communities from \$16 in 2020 to \$5 in 2022. The Hamilton County Communications Center, like many centers throughout the U.S, has struggled to hire and retain 911 call takers. Over the past couple of years, there has been intentional effort to improve staffing levels with signs of success. Currently, the 911 Center has 10 vacancies compared with 18 at the same time in 2022. The current contract with the Communication Officers expires 12/31/24.

2025 BUDGET The detail rate remains level for 2025 at \$5. FTEs have increased by seven positions. This is due to moving three positions from the Wireless 911 fund to the Communication Center fund. The other four positions include: 911 System Technician, PC Specialist, Outreach Coordinator, College Internship. Capital increased mostly due to the upgrade and expansion of the microwave radio network. This extension is being done to improve the resiliency of the system and to accommodate the future move into the new facility. This system is the backbone of our public safety radio network. Non-personnel and debt services are down for 2025. This department budgets at higher level than what is realized. Some of this is due to ramping up for their move to the new EMA/Communications Center location in 2025 or 2026. Reserves remain high and are available to supplement unforeseen expenses. The general fund subsidy was reduced due to elevated reserve levels.

PRIOR YEARS Reserves increased in 2023 and 2024 which are anticipated to help fund the new EMA/911 Center in Springdale. There were some renovations to the current 911 center which will be used as a training center after the new 911 center opens. 2023 salaries have increased to hire and retain communications officers. 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 included first responder personnel.

RESTRICTED FUND BUDGET SUMMARIES: 2025

Fund 931-010 Medical Self-Insurance

Dept Non-Departmentals

Sources Health care plans charges paid by the employer and the employee. Other revenues include benefit surcharges, stop/loss reimbursements, pharmacy rebates and interest earnings.

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

	2021	2022	2023	2024	2025 Budget
Revenues	64,703,810	62,880,206	61,974,450	67,194,121	67,200,000
Dept Collections	64,696,301	61,801,179	60,288,112	65,379,683	66,000,000
Other Revenues	7,509	1,079,027	1,686,338	1,814,438	1,200,000

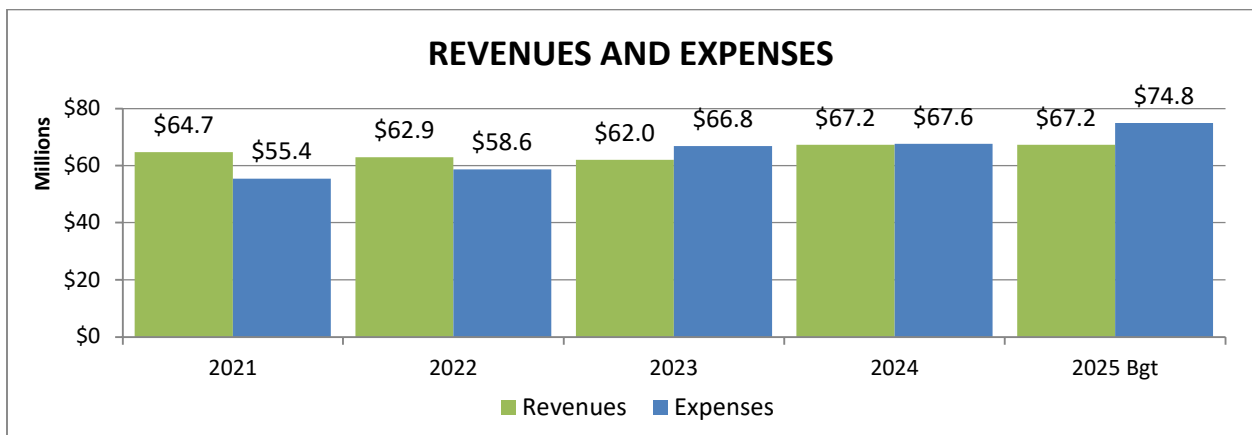
Universal Rate	13,304	12,450	12,177	13,002	14,813
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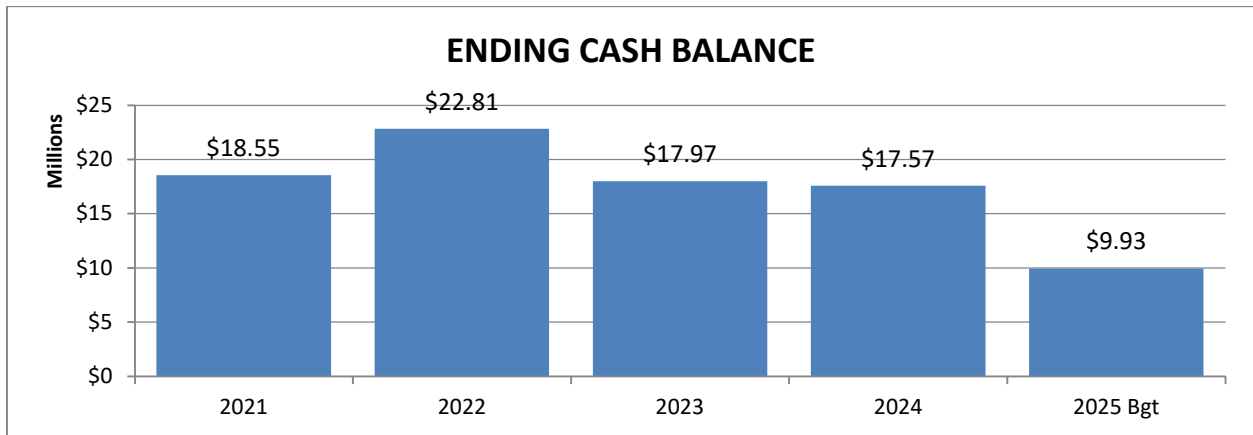
Expenses (by category)	55,355,676	58,621,302	66,805,881	67,597,767	74,840,657
Personnel	618,827	576,529	624,073	1,070,227	1,078,199
Non-Personnel	8,406,251	4,769,879	4,603,567	3,527,540	3,840,250
Medical Claims	46,330,598	53,274,894	61,578,241	63,000,000	69,922,208

Expenses (by area)	<i>There is only one budgetary division in this fund.</i>
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Ending Cash Balance	18,546,955	22,805,859	17,974,429	15,337,983	9,932,134
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Employees	3.10	3.10	2.65	3.15	3.15
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2025 BUDGET The 2025 budget further draws down reserves. Claims are projected to increase in 2025. The universal rate for 2025 increases to \$14,813 and yields estimated department collection of \$66M. Employee counts are consistent with 2024. 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 Other revenues in 2023 and 2022 are attributed to pharmacy rebates although these rebates amounts are hard to predict. In 2023 and 2022, the universal rate was budgeted to taper fund balance growth. In 2021, the same scenario resulted in reserve growth of \$9.3M as actual claims were down as compared to budget. For 2020, claims also closed lower than expected, growing fund balance by \$4.4M.

RESTRICTED FUND BUDGET SUMMARIES: 2025

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.

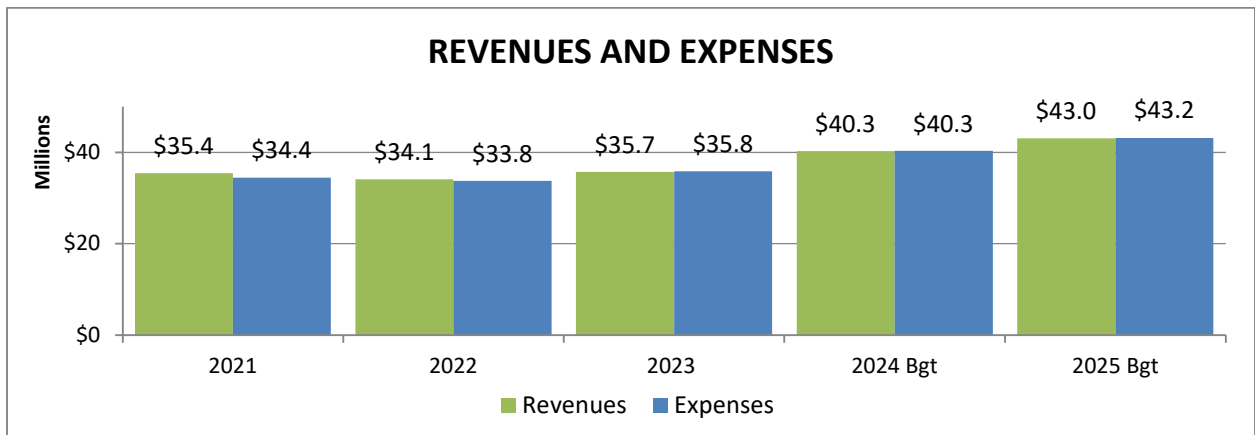
	2021	2022	2023	2024 Budget	2025 Budget
Revenues	35,424,622	34,116,164	35,689,488	40,278,297	43,039,118
<i>Sales Tax</i>	34,881,790	33,059,836	33,555,923	39,592,397	42,351,250
<i>Football Revenue</i>	542,832	1,056,328	2,133,565	685,900	687,868

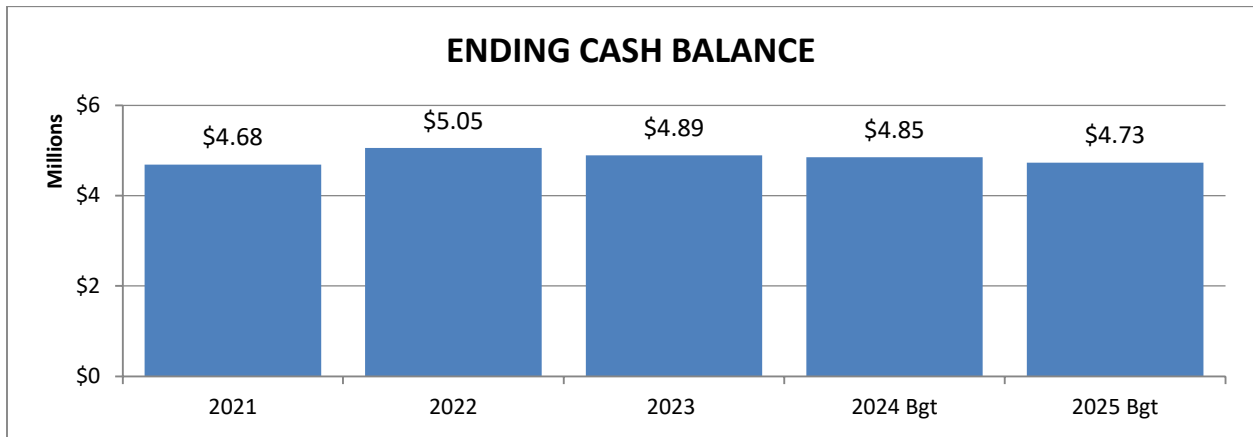
Expenses (by category)	34,420,286	33,750,061	35,848,648	40,320,202	43,156,689
<i>Personnel</i>	2,142,416	2,323,613	2,474,639	2,597,771	2,903,847
<i>Non-Personnel</i>	7,272,203	7,552,504	9,039,343	11,642,931	13,829,842
<i>Capital</i>	341,733	242,113	276,426	420,000	420,000
<i>Debt Service</i>	24,663,934	23,631,831	24,058,240	25,659,500	26,003,000

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

Ending Cash Balance	4,682,450	5,048,554	4,889,393	4,847,488	4,729,917
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Employees	28.43	28.43	29.18	29.13	32.13
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2025 BUDGET Non-personnel expenses increased 18.8% mainly due to increases in OCA 680185 in which insurance expenses increased \$285,000 over 2024 and contractual services increased \$1.1MM due to consulting services related to the Bengals lease. Employee headcount increased 3.0 due to filling a vacant security specialist position for PBSL as well as adding custodial staff and an engineering support person 50% dedicated to IT parking duties and 50% toward inventory/auction duties.

PRIOR YEARS This fund is balanced annually with transfers from the riverfront sales tax. The football 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 2024 the rising costs of repair, maintenance, and contract services continued as the stadium ages. Contract services increased \$650K in 2024 and repair and maintenance costs increased \$380K.

In 2020, due to the global pandemic, attendance for stadium events was restricted which resulted in reduced stadium-generated revenue.

RESTRICTED FUND BUDGET SUMMARIES: 2025

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.

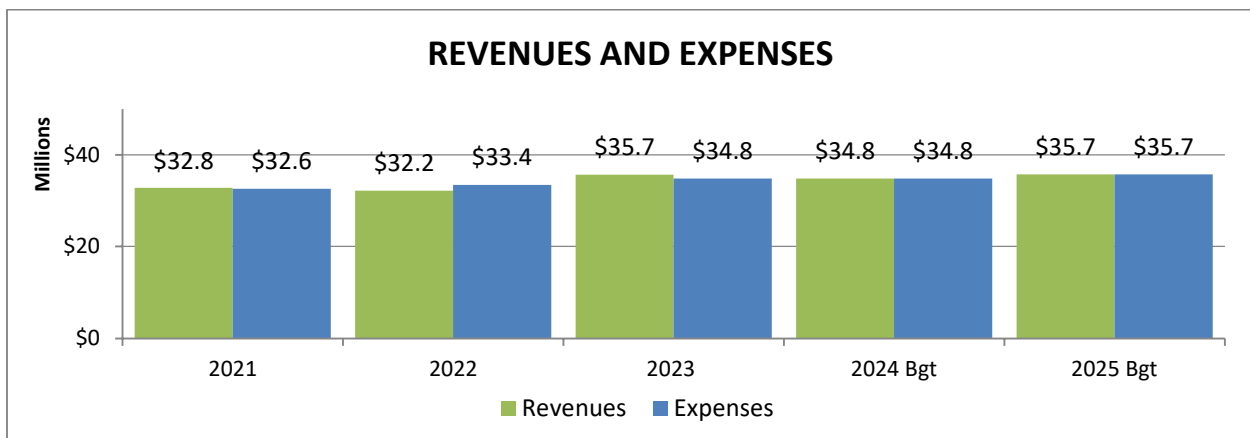
	2021	2022	2023	2024 Budget	2025 Budget
Revenues	32,770,350	32,183,498	35,658,846	34,783,632	35,689,988
<i>Sales Tax</i>	31,811,635	31,312,014	34,528,657	34,057,631	34,963,987
<i>Ballpark Revenue</i>	958,715	871,484	1,130,189	726,001	726,001

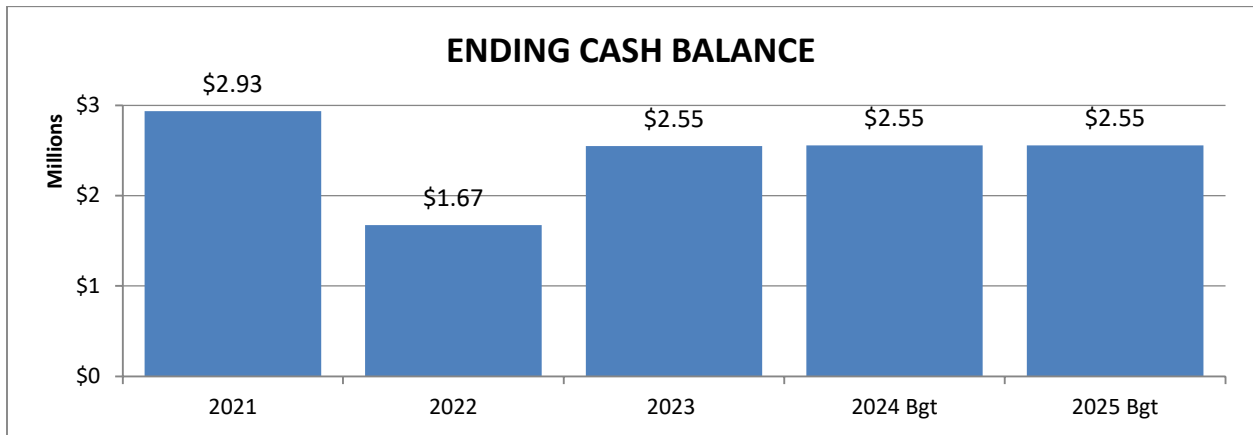
Expenses (by category)	32,609,664	33,442,567	34,784,963	34,778,475	35,689,187
<i>Personnel</i>	156,739	171,892	179,762	197,891	224,950
<i>Non-Personnel</i>	11,021,854	11,075,824	11,393,351	11,866,084	12,296,237
<i>Debt Service</i>	21,431,071	22,194,851	23,211,850	22,714,500	23,168,000

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

Ending Cash Balance	2,933,435	1,674,367	2,548,250	2,553,407	2,554,208
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Employees	1.80	1.80	1.80	1.75	1.75
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2025 BUDGET The 2025 budget increases to non-personnel expenses are mostly due to the increase in insurance coverage, a \$305,000 increase from 2024.

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 was 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.

Major budget drivers in 2023 are insurance and the Reds O&M payment, \$1.2M which the County is required to pay the Reds at the end of the baseball season. The 2024 budget was largely status quo with increases to non-personnel expenses related to insurance costs and property taxes.

RESTRICTED FUND BUDGET SUMMARIES: 2025

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.

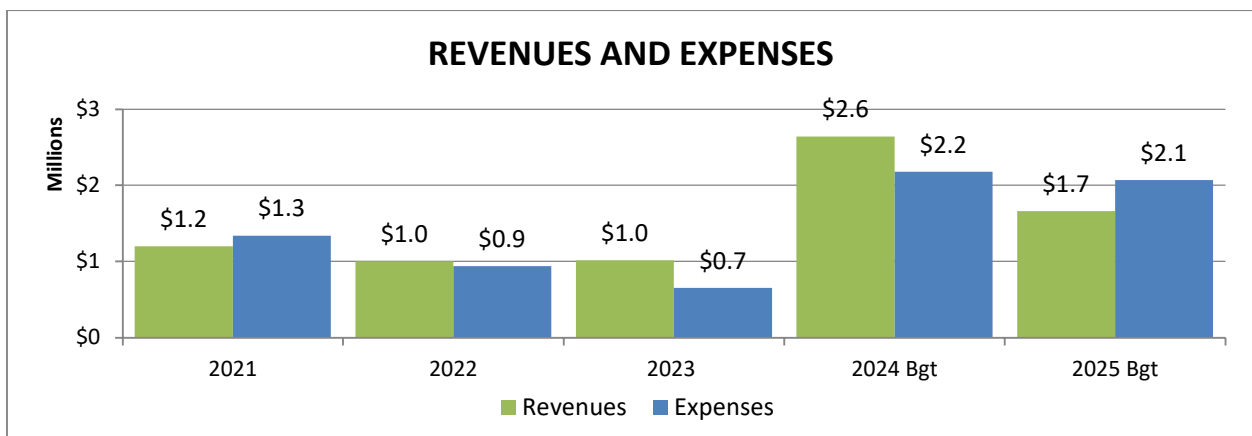
	2021	2022	2023	2024 Budget	2025 Budget
Revenues	1,197,997	1,000,000	1,015,000	2,639,969	1,658,501
<i>Parking Revenue</i>	800,000	875,000	850,000	2,639,969	1,658,501
<i>Lodging Tax</i>	-	-	-	-	-
<i>Other Revenue</i>	397,997	125,000	165,000	-	-

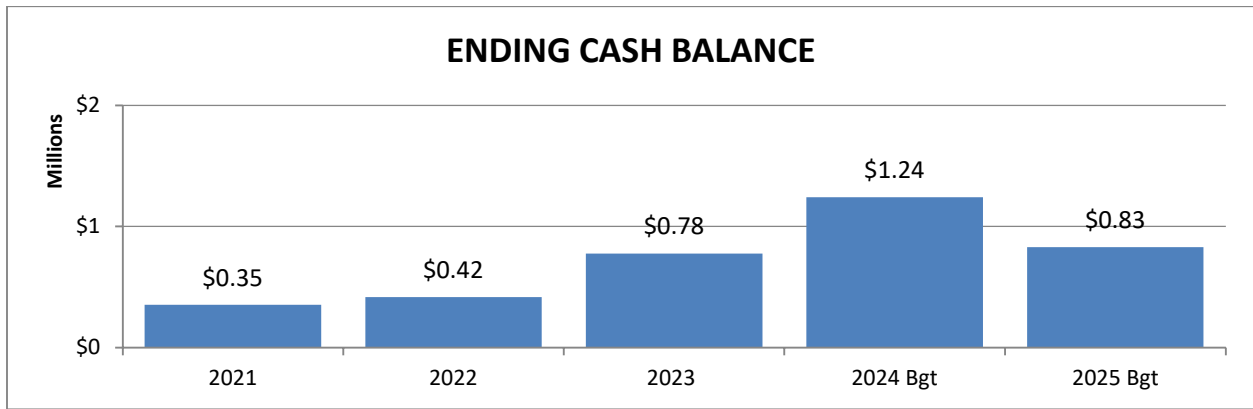
Expenses (by category)	1,339,098	937,045	653,744	2,176,895	2,068,585
<i>Personnel</i>	557,146	179,956	187,472	636,926	655,363
<i>Non-Personnel</i>	781,952	757,089	466,272	1,539,969	1,213,222
<i>Capital</i>	-	-	-	-	200,000

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

Ending Cash Balance	352,082	415,036	776,293	1,239,367	829,283
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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.

2025 BUDGET The Banks Operations continues funding of the Black Music Walk of Fame (BMWof) operational costs. Costs include a new capital outlay for a guard booth as well as security and maintenance. Outside consulting decreased as Banks capital development has paused. The fund will continue to front personnel costs for the Banks Phase 3C and VMS (Variable Message Signage) projects which will be reimbursed as a reduction in expenses to Banks Operations. Employee counts remain consistent with prior years.

PRIOR YEARS In 2024, Banks Operations began funding 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 \$1.2M. Outside consulting is lower as Banks capital development has slowed.

In 2021, as the Banks Phase 3B ended, 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 a Proctor and Gamble donation.

As of 2016, all County-only soft costs related to the Banks 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.

RESTRICTED FUND BUDGET SUMMARIES: 2025

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.

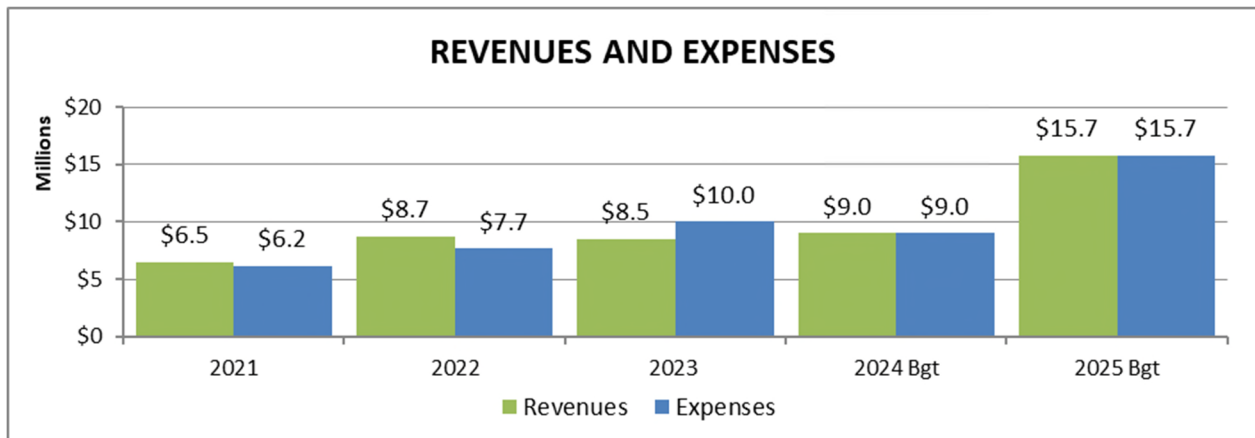
	2021	2022	2023	2024 Budget	2025 Budget
Revenues	6,500,230	8,733,121	8,487,765	9,000,000	15,750,000
<i>Sales & Use Taxes</i>	6,500,000	8,726,066	8,462,136	9,000,000	15,750,000
<i>Other Revenue</i>	230	7,055	25,629	-	-

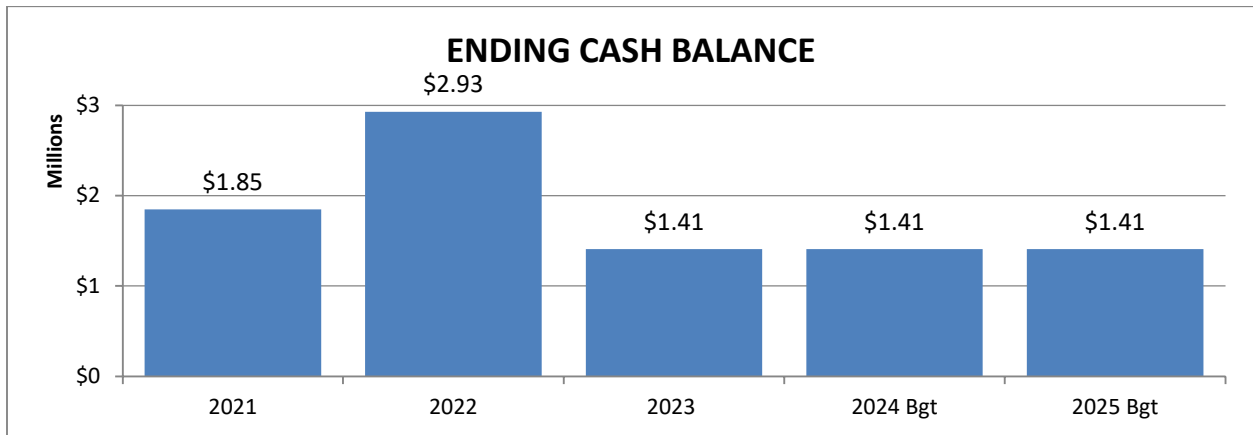
Expenses (by category)	6,153,717	7,653,882	10,007,053	9,000,000	15,750,000
<i>Capital</i>	6,153,717	7,653,882	10,007,053	9,000,000	15,750,000

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

Ending Cash Balance	1,847,892	2,927,132	1,407,843	1,407,843	1,407,843
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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.

2025 BUDGET Items scheduled for 2025 include \$15.7 million of capital repairs which includes \$5 million in routine yet necessary capital repairs plus \$400,000 rollover from prior years). Scheduled projects include but are not limited to: Practice field resodding, storm and sanitary sewer lining, lighting retrofits, NFL credentials modernization, roofing replacements, and technology modernizations consistent with NFL requirements. Additional necessary projects are funded in the recommendation including vertical transportation refurbishment; and funding is provided to leverage remaining funding in the 2024 Pre-Renovation project budget to address the broadcast cabling system for the stadium.

PRIOR YEARS In 2018, 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.

In 2024, the County approved a slate of Pre-Renovation Projects, or capital projects which included 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.

The 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 replaced outdated hydrotherapy pools for players. Concession equipment of \$750K replaced obsolete/end of life concession equipment within the stadium.

For 2022, expenses were driven primarily by stair and ramp work on both the East and West portions of the stadium (\$2.4M). 2021 expenses included 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 included 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: 2025

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.

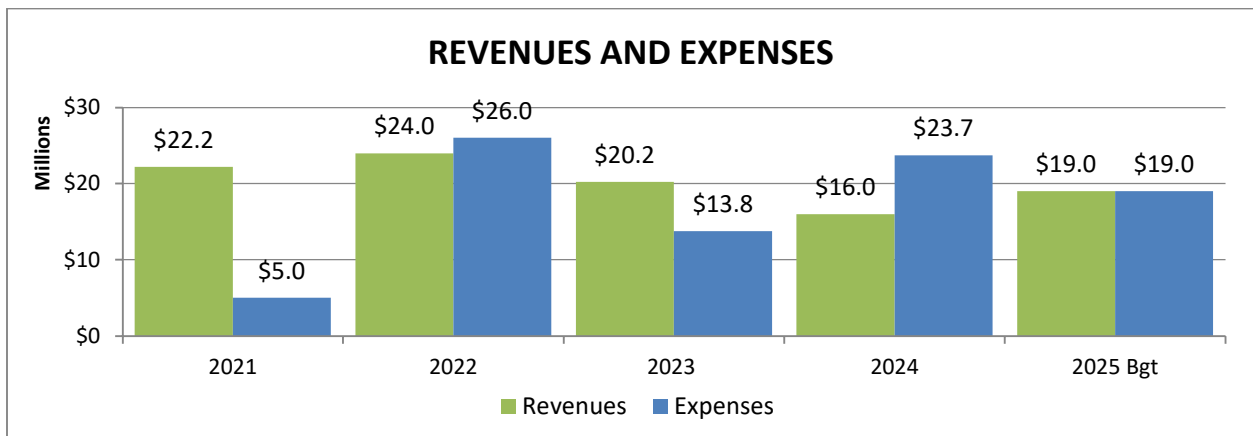
	2021	2022	2023	2024	2025 Budget
Revenues	22,186,869	23,955,741	20,216,777	16,000,000	19,900,000
<i>Sales & Use Taxes</i>	14,966,398	18,955,741	20,216,777	16,000,000	19,900,000
<i>Other Revenue</i>	7,220,471	5,000,000	-	-	-

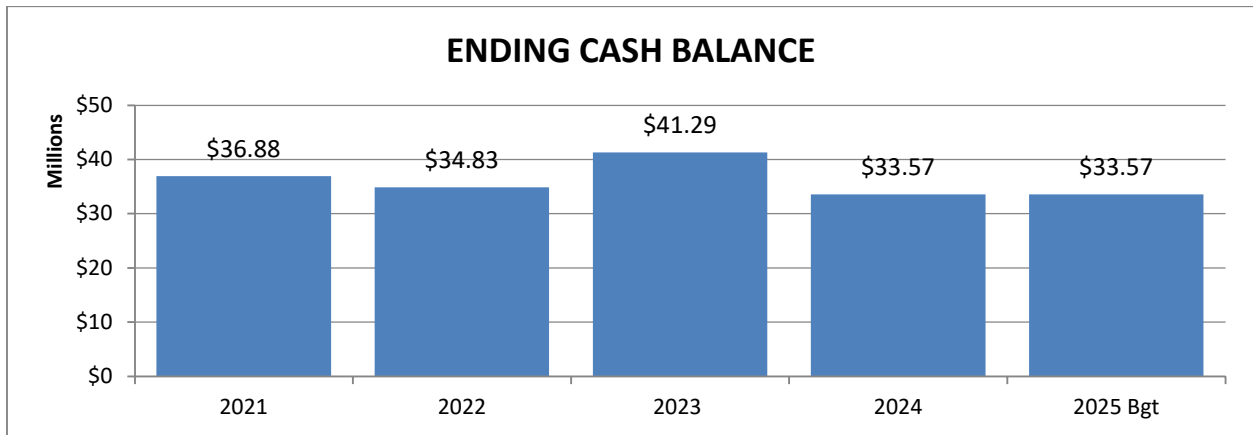
Expenses (by category)	5,016,276	26,006,079	13,762,898	23,711,565	19,900,000
<i>Non-Personnel</i>	5,016,276	26,006,079	9,662,898	12,811,565	19,900,000
<i>Transfer-Out</i>	-	-	4,100,000	10,900,000	-

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

Ending Cash Balance	36,881,528	34,831,189	41,285,069	33,573,504	33,573,504
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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.

2025 BUDGET The 2025 budget reflects the Administrator’s recommended \$19.8 million property tax rebate.

PRIOR YEARS The 2024 budget reflected the Administrator’s recommended \$12.8 million property tax rebate. The 2023 rebate was \$9.6 million. Project advances in 2023 and 2024 for football stadium pre-renovation work were \$4.1 million and \$10.9 million respectively.

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: 2025

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.

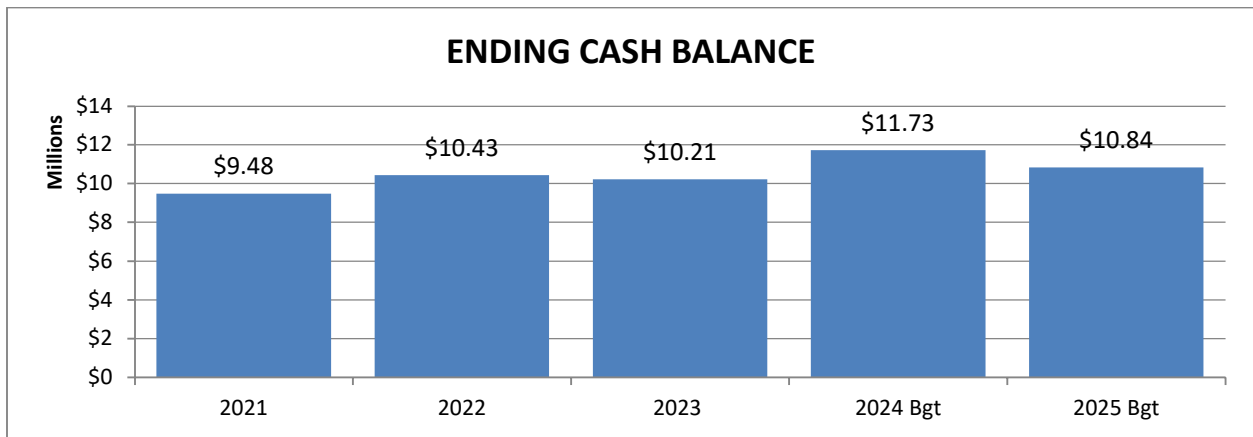
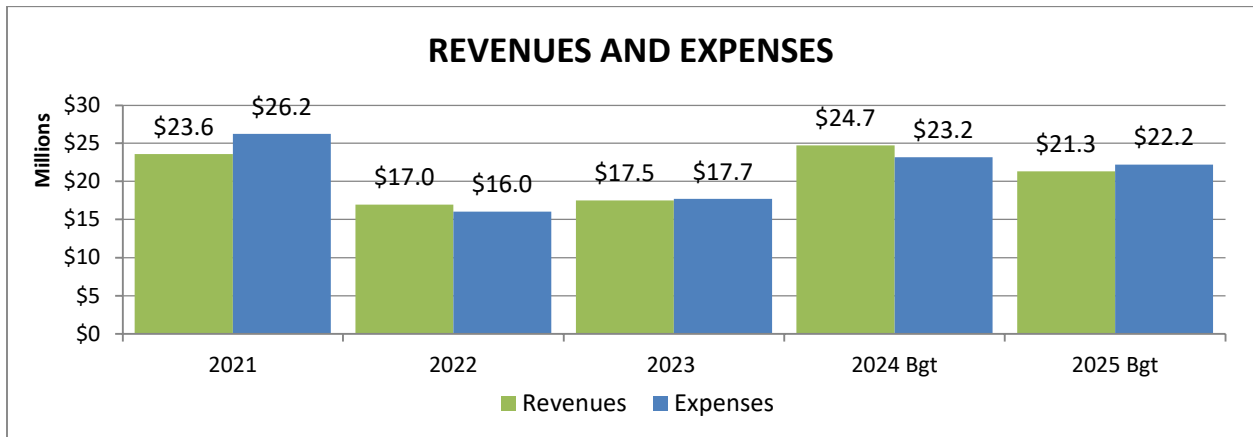
	2021	2022	2023	2024 Budget	2025 Budget
Revenues	23,582,324	16,966,496	17,492,313	24,704,672	21,303,126
<i>Parking Revenue</i>	10,375,916	12,882,580	13,925,317	17,525,032	17,630,876
<i>Sales Tax</i>	2,031,975	2,029,440	2,031,440	5,674,060	2,027,250
<i>Other Revenue</i>	11,174,433	2,054,476	1,535,556	1,505,580	1,645,000

Expenses (by category)	26,242,343	16,015,488	17,714,072	23,188,376	22,195,707
<i>Personnel</i>	236,262	260,579	274,502	317,338	346,398
<i>Non-Personnel</i>	5,155,398	9,764,752	9,991,243	14,176,038	15,039,309
<i>Capital Outlay</i>	162,537	14,890	51,207	165,000	165,000
<i>Debt Service</i>	4,588,996	4,098,127	4,101,810	5,130,000	5,145,000
<i>Operating Transfers</i>	16,099,150	1,877,140	3,295,310	3,400,000	1,500,000

Expenses (by area)	26,242,343	16,015,488	17,714,072	23,188,376	22,195,707
<i>Riverfront Garages</i>	10,520,194	13,606,775	15,128,525	18,495,747	17,812,256
<i>West End Garage</i>	4,960,639	1,351,688	1,477,868	1,709,745	1,786,329
<i>Parkhaus</i>	1,144,201	1,057,025	1,107,679	1,411,167	984,593
<i>Findlay Garage</i>	-	-	-	1,571,717	1,612,529
<i>Debt Issuance</i>	9,617,309	-	-	-	-

Ending Cash Balance	9,483,699	10,434,707	10,212,948	11,729,244	10,836,663
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Employees	2.65	2.65	2.65	2.75	2.75
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2025 BUDGET The 2025 budget reflects the Findlay Market Garage second year of being fully operational. On-going maintenance activities continue at the Central Riverfront Garage, Parkhaus Garage, as well as annual concrete and waterproofing repairs. Expense estimates are fairly consistent year over year to maintain comfortable fund reserves.

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 2024 budget reflected the opening of the Findlay Market Garage as well as 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 included 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. Parkhaus garage debt was retired in 2024.

The 2023 budget included \$3.6 million 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: 2025

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.

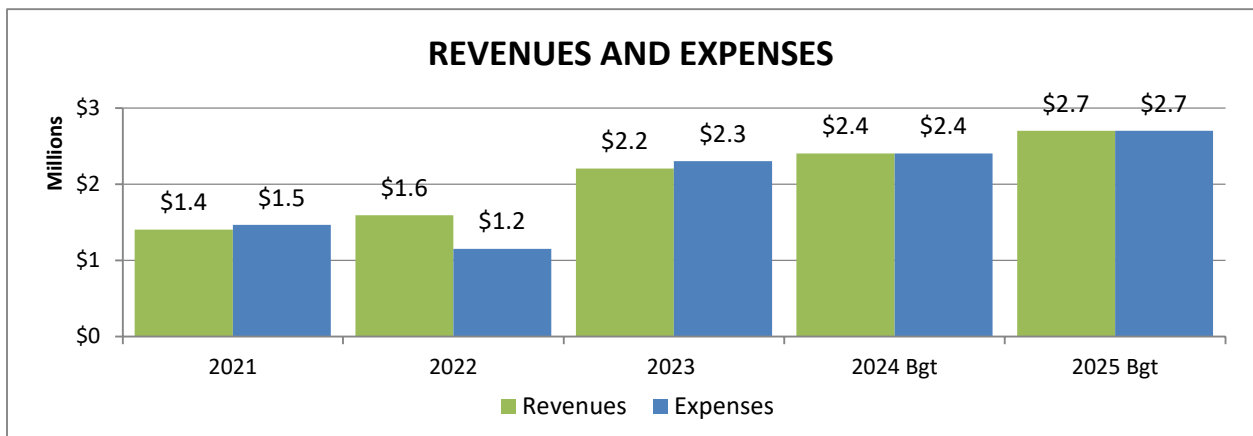
	2021	2022	2023	2024 Budget	2025 Budget
Revenues	1,400,043	1,588,777	2,203,279	2,400,000	2,700,000
<i>Sales & Use Taxes</i>	1,400,000	1,580,540	2,185,687	2,400,000	2,700,000
<i>Other Revenue</i>	43	8,237	17,592	-	-

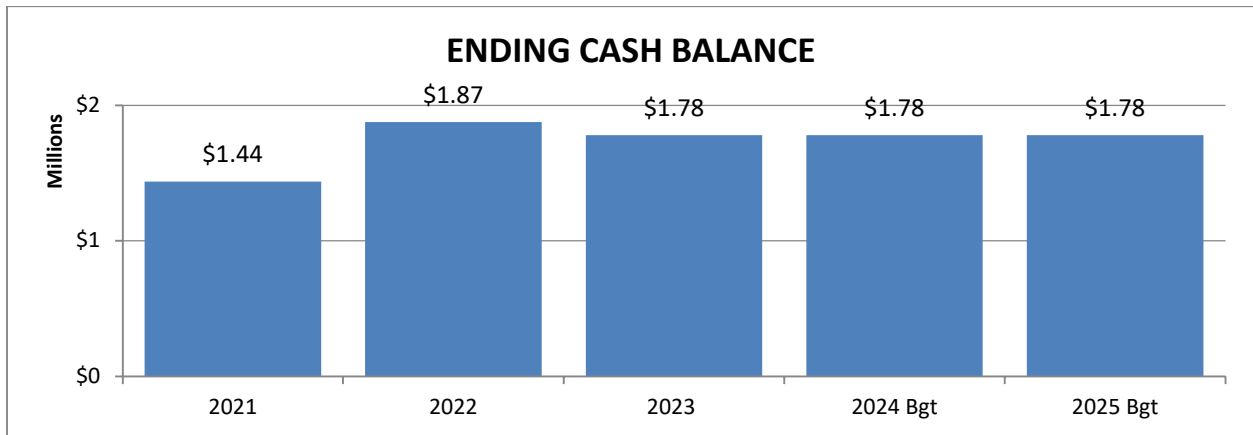
Expenses (by category)	1,464,508	1,151,199	2,300,401	2,400,000	2,700,000
<i>Capital</i>	1,464,508	1,151,199	2,300,401	2,400,000	2,700,000

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

Ending Cash Balance	1,436,913	1,874,491	1,777,369	1,777,369	1,777,369
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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.

2025 BUDGET Items scheduled for 2025 include funding for a facility condition assessment, concrete and waterproofing, fire detection system, and game field replacement.

PRIOR YEARS The 2024 scheduled capital items included the structural steel painting (final year), year three of four for speaker replacements, elevator and escalator maintenance, and annual concrete and waterproofing repairs.

The 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).

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.

The annual capital 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.).

RESTRICTED FUND BUDGET SUMMARIES: 2025

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.

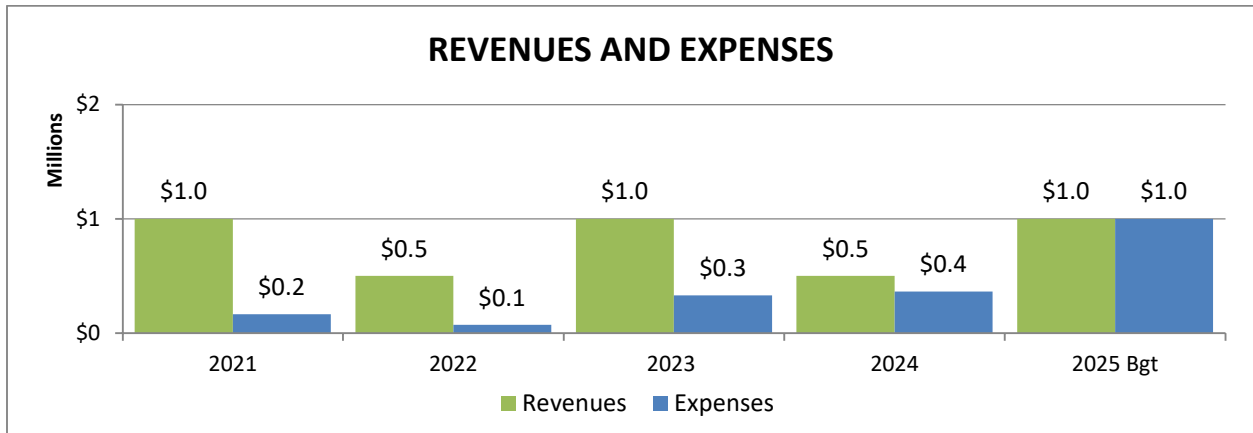
	2021	2022	2023	2024	2025 Budget
Revenues	1,000,000	500,000	1,000,000	500,000	1,000,000
<i>Parking Op Transfer</i>	1,000,000	500,000	1,000,000	500,000	1,000,000

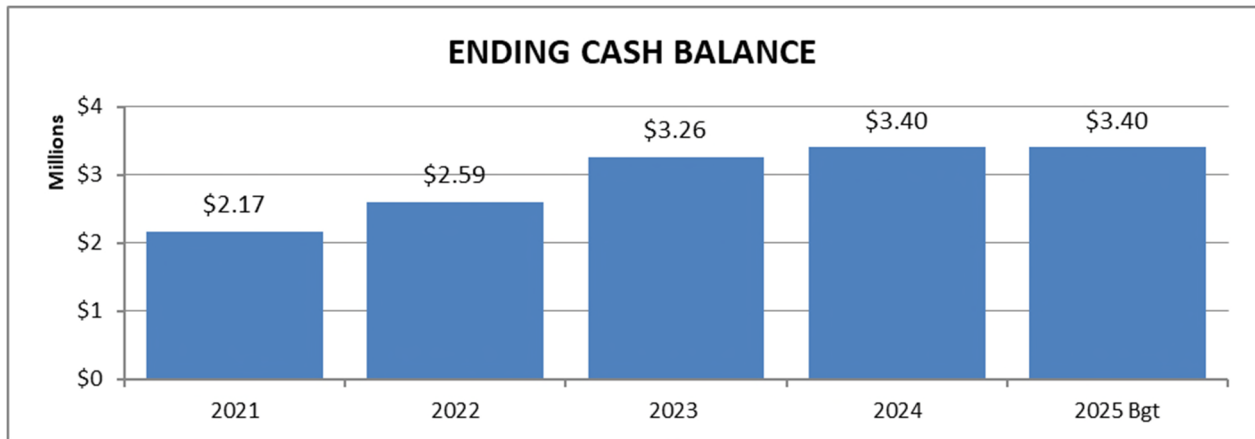
Expenses (by category)	2021	2022	2023	2024	2025 Budget
<i>Capital</i>	165,680	71,743	330,721	363,289	1,000,000

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

Ending Cash Balance	2,166,184	2,594,441	3,263,720	3,400,431	3,400,431
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Employees	-	-	-	-	-
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2025 BUDGET 2025 parking repairs will continue based on the capital plan identified in 2023.

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. During 2024, continued work on projects identified in the 2023 budget for parking repairs.

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.

RESTRICTED FUND BUDGET SUMMARIES: 2025

Fund 946-017 Banks TIF Debt

Dept Stadiums

Sources Tax Increment Financing (TIF) Revenue: property tax revenue increases in The Banks neighborhood diverted to the development project

Uses Repayment of an Urban Redevelopment Loan and the TIF bonds issued to fund Phase 3A of The Banks project.

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

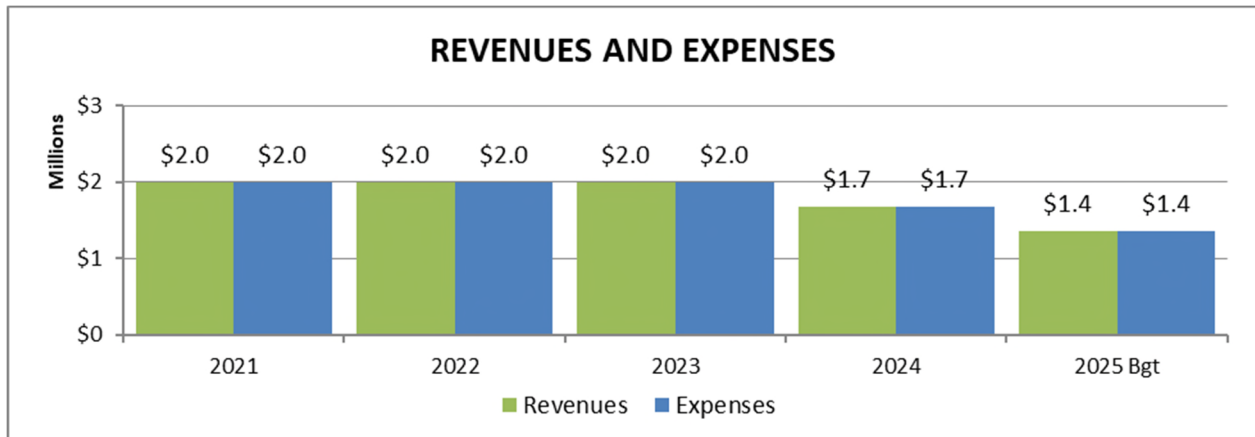
	2021	2022	2023	2024 Budget	2025 Budget
Revenues	2,002,032	2,001,689	1,999,270	1,680,030	1,363,000
<i>TIF Proceeds</i>	2,002,032	2,001,689	1,807,884	1,680,030	1,363,000
<i>Parking Transfer</i>	-	-	191,386	-	-

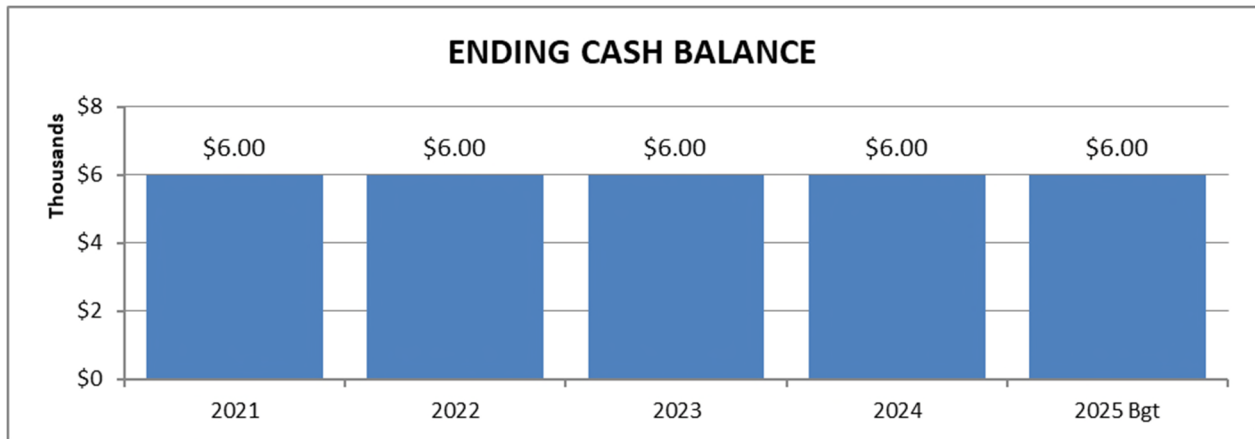
Expenses (by category)	2,002,032	2,001,689	1,999,270	1,680,030	1,363,000
<i>Debt Service</i>	2,002,032	2,001,689	1,999,270	1,680,030	1,363,000

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

Ending Cash Balance	6,000	6,000	6,000	6,000	6,000
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Employees	-	-	-	-	-
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BACKGROUND TIF revenues collected by the City of Cincinnati are used to make debt service payments. Urban Redevelopment Loan (URL) payments began in 2010 and the TIF bonds were issued in 2015. In 2010-2014, only fees were due for the URL payment. It increased to principal and interest in 2015.

The URL loan (~\$640K annually) ends in 2024. The TIF bonds (~\$1.36M annually) run through 2044.

TIF revenue has underperformed debt expenses since 2019. From 2019-2022 the accumulated deficit in City accounts totaled \$1.1M. The County settled the deficit with the City by using parking revenue to satisfy a portion of the City's costs for Banks Phase 3B.

In 2023, the TIF deficit is reflected above and offset by a transfer of parking revenue. With the retirement of the URL in 2024, the TIF again projects a surplus in 2025. Prior year deficits may be clawed back from the surplus in future years.

RESTRICTED FUND BUDGET SUMMARIES: 2025

Fund 946-018 Parking Debt Reserve

Dept Parking

Sources Parking bond premium

Uses Subsidy to debt service in the parking operations fund

ORC Section 133.32 - Depositing proceeds from sale

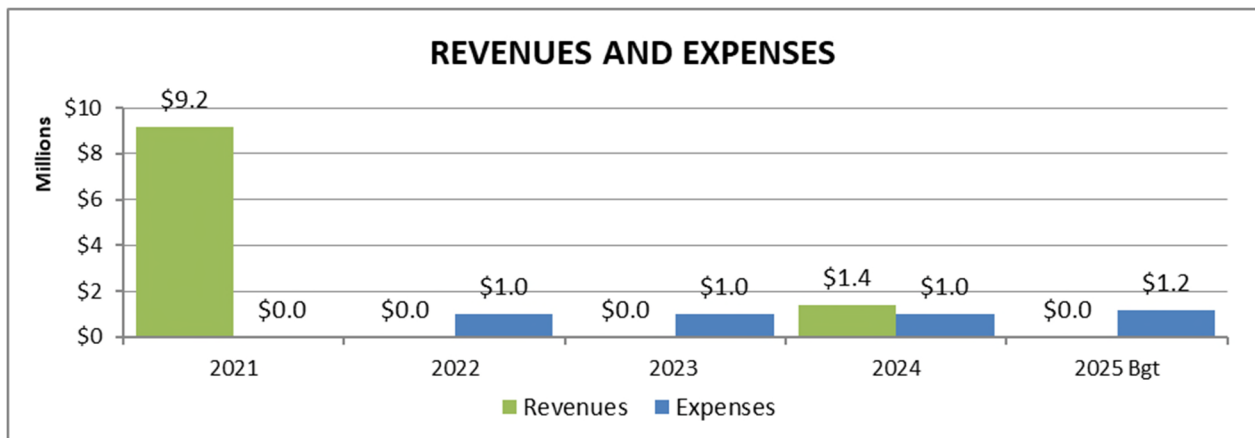
	2021	2022	2023	2024	2025 Budget
Revenues	9,180,000	-	-	1,400,000	-
<i>Transfer-In</i>	9,180,000	-	-	1,400,000	-

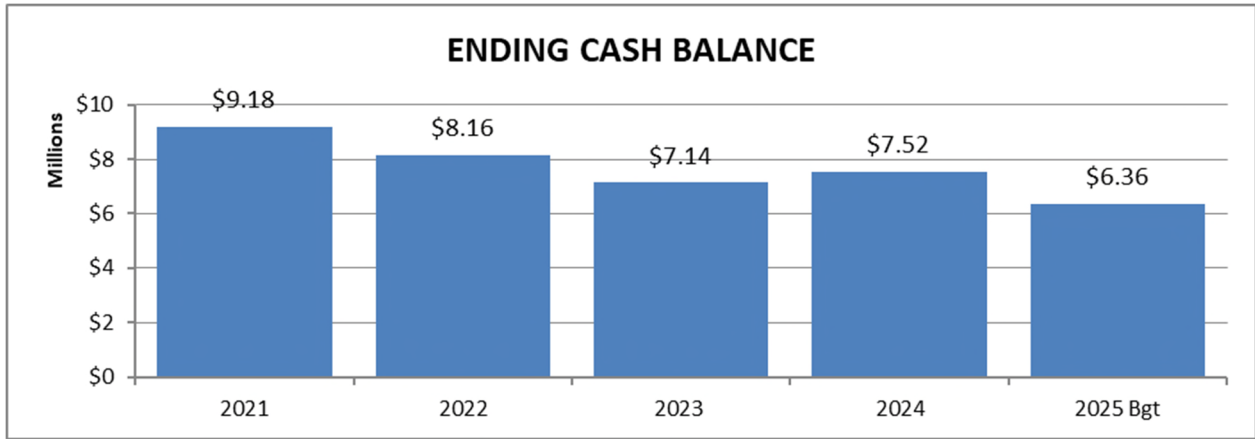
Expenses (by category)	-	1,020,000	1,020,000	1,020,000	1,160,000
<i>Transfer-Out</i>	-	1,020,000	1,020,000	1,020,000	1,160,000

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

Ending Cash Balance	9,180,000	8,160,000	7,140,000	8,540,000	8,400,000
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Employees	-	-	-	-	-
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OVERVIEW This fund received the bond premium on 2021 and 2024 parking debt issuances, and transfers one-tenth of the premiums annually to the parking operations fund to offset the cost of debt service until the call date.

RESTRICTED FUND BUDGET SUMMARIES: 2025

Fund **960-020 Judgment and Claims**

Dept Non Departmentals

Sources General Fund subsidy, insurance settlements/payments, reimbursements.

Uses Settlement payments and claims.

ORC 2744.08 Liability and self-insurance programs.

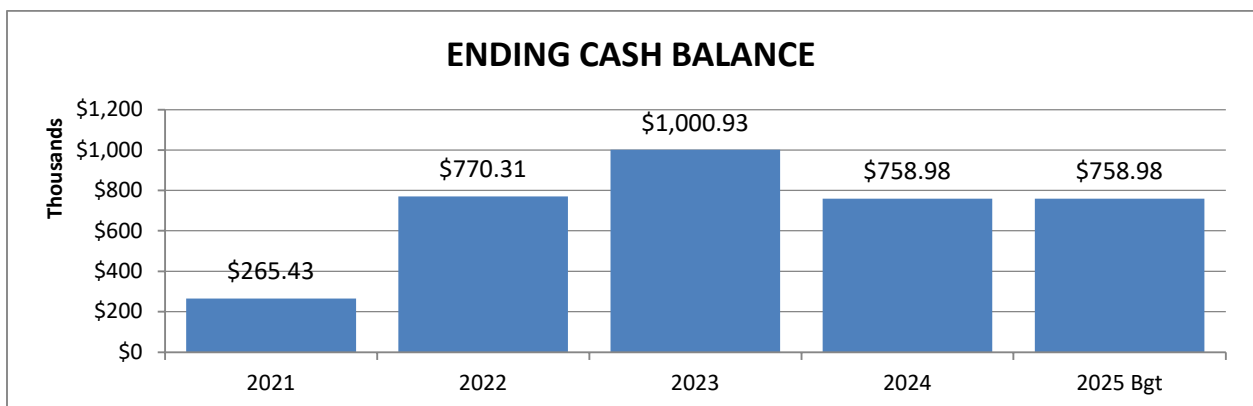
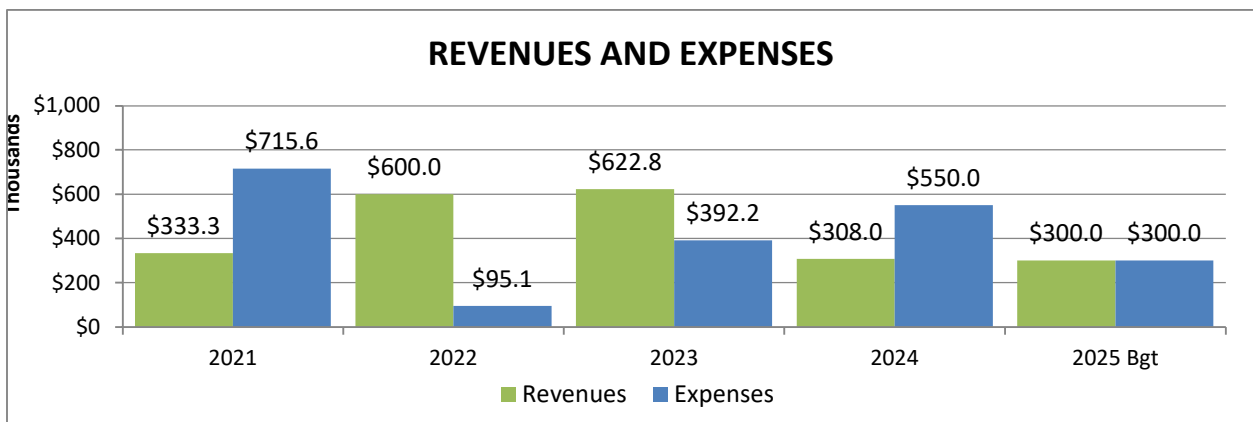
	2021	2022	2023	2024	2025 Budget
Revenues	333,309	600,000	622,775	308,049	300,000
<i>General Fund Transfer</i>	300,000	600,000	300,000	300,000	300,000
<i>Reimb/Insurance</i>	33,309	-	322,775	8,049	-

Expenses (by category)	715,553	95,114	392,155	550,000	300,000
<i>Non-Personnel</i>	715,553	95,114	392,155	550,000	300,000

Expenses (by area)	<i>There is only one budgetary division in this fund.</i>				
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Ending Cash Balance	265,426	770,312	1,000,932	758,981	758,981
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Employees	-	-	-	-	-
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BACKGROUND Judgement and Claims is not a regular budgeted County fund. Its inclusion is due to receipt of general fund allocations for covering legal judgments against the County and settling insurance claims.

MAJOR RECENT SETTLEMENTS

2024: \$100K Courthouse Water Leak (Carpet Replacement)

2023: \$46.7K Ogaga and Ross vs Sheriff

2022: No major settlement (All less than \$30K)

2021: \$478K McGuffey vs HC Sheriff back pay

2019: \$73K Sheriff inmate injury during transport

2018: \$500K Justice Center inmate

2017: \$657K Courthouse flooding, \$95K Justice Center inmate, \$425K Sheriff excessive force (2009)

2016: \$85K Courts EEO

2015: \$800K Coroner, \$100K Sheriff wrongful dismissal

2014: \$684K January pipe burst

PRIOR YEARS The \$322,775 insurance reimbursement in 2022 was for a claim settlement for storm damage to the cottage building at Hillcrest school.

2024-25 Capital Improvement Plan

The 2024 capital improvement plan was provided to the Board of County Commissioners in June 2024 recommending \$74.9 million in funding for 25 capital investments. As we refine and improve the capital planning process, Administration anticipates providing a capital plan by the end of the first quarter that takes advantage of the prior year reserve reconciliation and other known sources to recommend capital investments in the budget year.

\$31 million in Capital Investments Under Review

As we begin 2025 capital planning, the table below outlines the \$31 million in capital investments already identified. \$28.2 million are items included in the 2024 plan that had unfunded portions in that plan or that rolled over into the 2025 plan for other reasons. An additional \$3.55 million in capital is recommended for reserve funding as part of the 2025 budget. These items and other non-recurring items will be included as an adjustment to 2025 operating budget. Two other items under consideration require additional review to establish funding levels.

Capital Investment	Unfunded
<i>From the 2024 Capital Plan</i>	
800 Broadway exterior wall systems	\$13,300,000
Courthouse roof/façade repairs	\$6,400,000
800 Broadway elevators	\$2,500,000
Courthouse elevators	\$2,600,000
Taft Center elevators	\$2,100,000
Planning + Development office reconfiguration	TBD
Juvenile Court IT equipment	\$500,000
Tech Services network firewalls	\$300,000
Courthouse painting/plastering	\$500,000
Animal shelter	TBD
<i>2025 Budget Capital Items</i>	
Courts Office 365 migration	\$2,000,000
Sheriff patrol vehicles	\$500,000
Initial facility capital equipment for Regional Safety Complex and Hillcrest	\$350,000
TID/Bicycle trails	\$200,000
TOTAL	\$30,750,000

Following this summary is a copy of the 2024 plan, updated to reflect progress against the recommendations year-to-date. Items noted as pending are anticipated to be legislated by the end of 2024.

CAPITAL PLANNING 2024		FUNDED		SOURCES							
		\$ 74,948,604		Findlay Garage Adv/Debt	Courthouse Repairs Earmark	Children's Services Levy	GF Debt Service Bgt	Parking Reserve/ Debt	GF Capital Project Bgt	GF Reserve Capital Earmark	Energy Efficiency Projects Ph 6
		UNFUNDED									
		\$ 26,900,000									
		<i>Begin Balance</i>		31,500,000	500,000	6,400,000	1,195,000	6,350,000	9,992,000	12,000,000	14,700,000
		<i>End Balance</i>		3,051,396	-	-	-	-	1,237,000	2,000,000	1,400,000
		<i>Begin Unfunded</i>	<i>End Unfunded</i>								
800 Broadway Exterior Wall System repairs	Leg 9/12	26,600,000	13,300,000								13,300,000
Courthouse Roof/Façade repairs	Leg 9/12	13,700,000	6,400,000	7,300,000							
Animal Shelter - New facility (initial costs)	Leg 8/1	10,000,000	-	-						10,000,000	
Hillcrest Phase 1	Pending	6,400,000	-			6,400,000					
Banks Phase 3C (Black Music Walk of Fame)	Leg 10/31	6,350,000	-					6,350,000			
Animal Shelter - Dane renovation	Leg 8/1	6,230,000	-						6,230,000		
800 Broadway Elevators	Leg 8/29	5,250,000	2,500,000	2,750,000							
Courthouse Elevators	Leg 8/29	5,100,000	2,600,000	2,500,000							
911/EMA Facility	Pending	4,800,000	-	4,800,000							
Taft Center Elevators	Leg 8/29	4,200,000	2,100,000	2,100,000							
Justice Center Security Control System	Pending	3,350,000	-	2,155,000			1,195,000				
Jail Management System - Year 1 install	Leg 7/18	1,600,000	-	1,600,000							
Taft Center Chiller	Leg 9/12	1,500,000	-	1,500,000							
Facilities: Fire doors	Leg 9/12	1,330,000	-	1,330,000							
Misc small projects/contingency	Ongoing	1,000,000	-						1,000,000		
Justice Center Underground Fuel Tank	Leg 9/12	900,000	-	900,000							
Justice Center skywalk façade repairs	Leg 3/21	690,000	-	690,000							
P+D: Office reconfiguration	Pending	605,000	-	155,000					450,000		
Memorial Hall Improvements	Leg 11/7	500,000	-	500,000							
Courthouse Painting/Plastering	Paused	500,000	-		500,000						
Juvenile Court IT equipment replacement	Paused	430,000	-						430,000		
Courthouse Phase IV Renovations Study	Paused	310,000	-						310,000		
Tech Services: Network firewalls	Paused	300,000	-						300,000		
Law Library Phase 2 Renovations	Leg 8/29	168,604	-	168,604							
Clerk Bailiff firearms	Leg 5/2	35,000	-						35,000		

updated 11/7/2024

Bruggen, John

From: Bruggen, John
Sent: Friday, June 21, 2024 2:50 PM
To: Aluotto, Jeff; Webb, Lisa; Giglio, Theresa; Hilton, Lewis; Lee, Kimberly; Christmann, Holly; Wagner, Rob; Harding, Chris; Tighe, Kevin; Stephens, Vada; Myree, Debora; Morris, Deaontay; Martin, Enrique; Anderson, Lisa; Bentley, Camden; Floyd, Cheryl
Cc: Bert Watts
Subject: Capital Plan 2024
Attachments: Capital Projects 2024.pdf

Commissioners (Bcc'd):

Following are funding recommendations for 2024 capital investments for Hamilton County. The attached matrix also summarizes the sources and uses.

Operations vs Capital

Coming shortly after initial guidance on the 2025 budget process with a \$20M+ operating deficit, we wanted to take some time to cover the differences in how we fund operating and capital expenses and how funding capital continues to make sense in light of projected deficits.

Operating expenses are by their nature ongoing expenses. If the County spends \$100 million on personnel and contracts and supplies in 2024, we are likely to need \$103 million or more for those same expenses in 2025. We are under pressure in the 2025 budget because our operating revenues (like sales and property taxes) are not expected to grow as rapidly as our projected operating expenses.

Capital expenses are primarily one-time expenses. Once we fix the exterior wall systems at 800 Broadway, we should not have to invest in that project again for generations to come. As a result, capital projects are best funded by one-time resources. For our plan, that means, primarily, accumulated reserves. Keeping operating expenses below revenue over recent years has allowed us to accumulate several general fund earmarks available for capital expenses in 2024. Management of current capital project advances and debt allow for further investments.

Summary

The plan recommends funding for \$75 million of \$102.8 million in 25 proposed projects. Below we'll break down the projects and funding sources by major areas.

Linked Sources and Uses

Only three of the proposed projects have direct links between sources and uses:

- The first phase of renovations of the Hillcrest campus (\$6.4M) is anticipated to be funded by the Children's Services levy reserve.
- The balance of the Banks 3C/Black Music Walk of Fame project (currently funded with a general fund advance) will be replaced by parking revenue or debt.
- The continuation of courthouse painting and plastering repairs (\$500K) has an annual earmark for that purpose in the general fund.

General Sources

In addition to the sources for those three projects, the recommended plan includes \$61.75 million in funding sources related to the general fund:

- \$31.5 million in general fund advances currently funding the Findlay Market Garage. When that project is debt issued, parking revenue will pay the debt, and the advance will be returned to the general fund.

- \$13.3 million is general fund advances currently funding the sixth phase of facility energy efficiency projects. We have planned for this project to be debt funded, at which point the advance can be repurposed. County energy efficiency projects typically generate over their lifecycles energy savings that offset the project costs.
- \$8.75 million in capital funding is included in the 2024 operating budget for that purpose.
- \$7.0 million is in a general fund earmark for capital project funding.
- \$1.2 million is from the current debt service budget. We have scaled the general fund debt service budget to absorb a new debt issuance for the sixth phase of facility energy efficiency projects, but the first debt payment will not be made until 2025, so we can use the 2024 appropriations for current projects.

Recommended Uses

The recommended projects associated with the \$61.75 in sources include the following:

- Half of the cost for the exterior wall repairs at 800 Broadway and the Courthouse (\$20.6M).
- Renovations to the Dane Avenue animal shelter to allow for shelter-grade dog housing and a set-aside for land acquisition and construction of a future animal shelter (\$16.23M).
- Half of the costs for elevator replacements at 800 Broadway, the Courthouse, and the Taft Center (\$7.35M).
- The balance of the cost for the renovations of the new EMA/911 facility (\$4.8M). The initial funding for this project came from ARPA.
- Justice Center security control systems and replacement of the jail management system, as well as replacement of the underground fuel tank at the justice center, and repairs to the skywalk (\$6.54M).
- Replacement of building security doors across the County campus (\$1.33M).
- Another \$2.4 million of improvements across Planning + Development, Memorial Hall, Juvenile Court, the Courthouse, Law Library, Technical Services and the Clerk of Courts, as outlined on the attached matrix.

Unfunded Portions

The plan leaves \$27.8 million in project costs unfunded. These project costs are associated with expenses in 2025 or later, and will be addressed in future planning. We are confident of having the sources available to fund these projects. For example, there is almost \$14 million in current plan sources/advances anticipated to be available in 2025, and other potential earmarks and debt options that will allow us to close the future funding gap.

Next Steps

Administration will continue to refine capital project tracking to create a more robust capital plan, and will bring current recommended projects forward for legislation across 2024. We will also be re-categorizing some current project advances to permanently fund current projects, and closing out those that have been completed.

Don't hesitate to reach out to me with questions or concerns about any of these recommendations.

JPB



John P. Bruggen

Assistant County Administrator

Email: john.bruggen@hamilton-co.org

Phone: 513-946-4316 | Mobile: 859-620-9240

Todd B. Portune Center for County Government

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www.hamiltoncountyohio.gov

Board Policy Initiative Status

Initiative	2024 Results	2025 Budget Recommendation
Administration / Finance		
Maintaining Competitive Wages	<p>In 2024, the Board approved a general fund wage increase of 3%, a 0.5% merit increase, and a performance bonus not to exceed 1%.</p> <p>The County concluded collective bargaining discussions with twelve units resulting in wage adjustments consistent with the competitive market for each position classification in those units.</p>	<p>3% recommended across non-bargaining unit classifications.</p> <p>HR will be proceeding with negotiating five collective bargaining agreements as follows: Facilities Maintenance Workers and Maintenance Repair Workers in County Facilities; Planning & Development Operations; Clerk of Courts Auto Title Administration; and Communications Center Supervisors.</p>
Provision of Child Care for County Employees	<p>An RFP was released in 2024 with responses received mid-year. Given budgetary restrictions, and limited RFP responses, County employees will be provided multiple discount opportunities with various providers which will be implemented on or before 01/01/2025.</p>	<p>Monitor the effectiveness of Childcare discounts and the extent to which they are being used to meet the childcare needs of the County workforce.</p>
Continue Disparity Study Implementation	<p>Procurement process has been updated with new procedures per disparity study recommendations. New procurement software has been acquired to facilitate comprehensive reporting. New policies and procedures have led to a steady increase in MBE/WBE utilization over the past year.</p>	<p>Continue with integration of procurement software and with application of new procurement inclusion policies. Additional work will include efforts to unbundle large prime contracts and to grow the mentorship/partnership effort launched for MBE/WBE firms in 2024.</p>

Economic / Community Development		
Community Revitalization Grants	This program was budgeted at \$2.75 million in 2024. The County received \$5.4 million in grant applications from 17 communities and awarded the full \$2.75 million to 11 communities.	The recommended budget continues this program at a reduced level of \$2 million. The Administration will identify ways to streamline the program by combining applications with Community Development.
Community Impact Grant	Through Alloy, the County is working directly with Cheviot, Lockland, and Mt. Healthy to provide additional capacity for implementing community-prioritized projects.	The recommended budget continues this program at a reduced level of \$200,000.
Site Readiness Grants	\$1.5 million was budgeted for this program in 2024. \$878,000 was approved for allocation to The Port for addressing development challenges with large sites in the County.	The recommended budget continues this program at a reduced level of \$500,000. Additional site development opportunities, should they become available, may be considered by the Board on a case-by-case basis.
Office of Small Business Programs	The second annual Small Business Day reached an estimated 500 people. The first Pitch Event was held resulting in three small businesses being awarded grants ranging from \$2,000 - \$5,000. The 504 loan down payment assistance program launched in partnership with Alloy. The Office of Small Business directly assisted 384 businesses (coaching, etc.). 205 businesses were connected with other Alloy services or partner resources.	Staffing the Office of Small Business via Alloy is recommended to continue. Additional programs through the Office of Small Business include: \$200,000 recommended for the 504 Loan Down Payment Program. While this is a reduction compared to the 2024 budget, remaining funding that was encumbered in 2024 will be carried forward into 2025. The Small Business Day and Pitch event are recommended to continue at 2024 funding levels. The Facade Improvement Grant is recommended to continue at a reduced budget of \$250,000. While this grant is targeted to communities, small businesses are the beneficiary.
National Women's Soccer League	The Administration maintained communication with the local effort to secure an NWSL Team for Greater Cincinnati.	\$5 million, in one-time resources, is recommended to assist with site development and preparation for a new NWSL Training Facility.

Sundance Film Festival	Greater Cincinnati launched an effort to secure the Sundance Film festival for a multi-year commitment. The Administration remained abreast of these efforts in 2024.	\$2 million, in one-time resources, is recommended as a grant to assist with attracting the festival to Hamilton County.
Bike Trail Investment	\$500,000 allocated in 2024 Budget. In October, the TID identified a project which will utilize this funding along the Mill Creek.	\$200,000 is allocated in the 2025 Budget through one-time resources.
Youth Sports Study	The Board authorized funding to investigate demand for a youth sports complex. The first and second phases of the report have been completed. The second phase of the report will be shared with the Board shortly.	As of the submission of the Administrator's recommended budget, the consultant's report and Administration recommendation remains under review. There is no additional funding allocated in the recommended budget.
Economic Development/Tourism Grants	4 grant awards totaling \$1.25 million were made to Blink, Flying Pig Marathon, Forbes, and the Cincinnati Music Festival.	The recommended budget continues this program at a reduced level of \$600,000. Grant funding which had previously been utilized for induction related activities at the Cincinnati Black Music Walk of Fame will be internalized within the budget for Banks Operations.
Small Event Grants	\$250,000 in grants were awarded to 18 communities.	The recommended budget continues this program at a reduced level of \$125,000.
Shared Services	Planning and Development completed an assessment of fire services, and general shared services in 2024.	A shared services summit, coordinated by the County, will be planned for 2025.

Public Safety		
Justice Center Capital Improvements	17 projects with an overall total appropriation of \$24,473,000 were in some process of implementation in 2024. Examples include: installation of new window screens to be completed in November; replacement of cell locks to be completed at the end of year; two CARE Pods are in process of being modified to include two new private counseling spaces.	Budget Request includes funding for \$1 million in projects (\$229,000 cooling system pump replacements, \$500,000 to replace deteriorated and rusted security doors and frames and \$360,000 for secured housing area concrete floor repairs and refinishing).
Hamilton County Regional Safety Complex	Capital funding secured for Phase 1 construction. Bid Package 1 for site development awarded in October.	Budget contains funding for ongoing site development and for Bid Package 2 which includes building and target range construction.
Animal Shelter Development / Renovations	The County is in the due diligence phase for the procurement of property to house a replacement animal shelter. In the meantime, projects were bid for the renovation of the Dane Warehouse facility which serves as ancillary housing for dogs.	Real estate acquisition will be completed for the new shelter space in 2025. Additionally, during the Dane renovation, for 3-4 months, dogs will be temporarily housed in a County building on Winton Road. Upon completion of the Dane renovation, a permanent renovation of the Winton Warehouse as a secondary Dog Warden space will occur to work in concert with the new facility, which will be less than one mile away.
EMA/911 Facility Development	The new 911/EMA building is located at 111 Tri-County Parkway in Springdale. The construction contract was approved in April 2024 and renovation is underway.	Planned completion is October 2025.

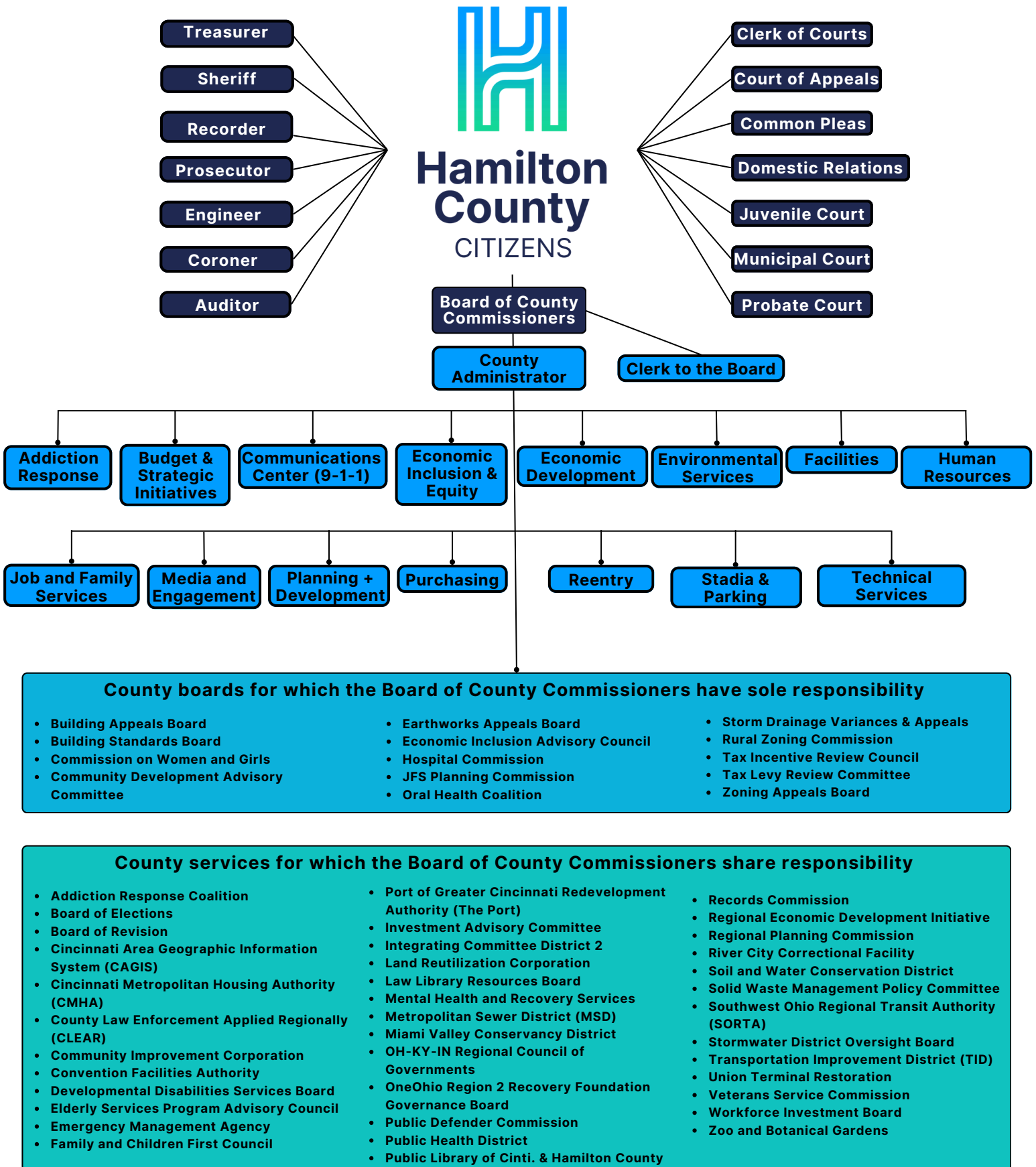
CASC Operation	<p>Community Alternative Sentencing Facility opened in 2020 and maintains an overall completion rate of 96.25%; individuals are referred to the CASC for two tracks: OVI treatment programming and transition from Jail-Based Treatment programming. Current utilization has not exceeded contract guarantee of 45 beds with an annual cost of \$1.1m.</p> <p>A third track, structured housing, was introduced in March 2024. This track is for homeless individuals referred by Probation.</p>	<p>Recommended Budget includes continued funding for the CASC. Targeted Community Alternatives to Prison (TCAP) Grant provides \$925,000 toward CASC operations, with remaining support provided by the General Fund.</p>
Social Services		
Tiny Home Assessment	This was not a part of the 2024 Budget or Admin Workplan.	The Administration will work with Strategies to End Homelessness on a prospective approach for a Tiny Home project. A funding recommendation, if necessary, will follow that assessment.
Invest in Preventative Programs through the Children's Services Levy	JFS awarded 12 prevention contracts in 2024 totaling \$2.4M. Programs vary with seven of the twelve providers being new to JFS.	Feedback from community focus group report (Co-hear) will help guide prevention investments in 2025. Investments will target programs that are sustainable and can reduce the likelihood of abuse and neglect. JFS continues to work with HEY Cincinnati on a sustainable means to partner on issues associated with youth mental health.
513Relief Bus Programming	\$609,000 projected for 2024. Through the third quarter, the program has attended 9 large events, 83 locations, providing over 11,800 services to individuals.	Recommended Budget includes funding of \$651,000 through continued ARPA funding and the addition of funding provided through the Indigent Care and Family Services and Treatment levies for ongoing operating expenses. Recommended Budget includes capacity for up to 9 large events during 2025.

<p>One Ohio Programming</p>	<p>OneOhio Region 2 grant process recommended 19 projects totaling \$4.8M in state settlement grant funding; awards are pending review at State OneOhio Board.</p> <p>Local funding provided \$820,000 in grant awards to community providers (focus on recovery supports, treatment and prevention), \$50,000 for Xylazine Wound Care Kits, \$332,000 on support for an Office of Addiction Response Grant Administrator, CARE Pods build out, and Sheriff's Addiction Coordinator position.</p>	<p>Recommended Budget for local funding allocation is \$2.5M, including \$2M in for grants supporting treatment, recovery supports and prevention. The County is collaborating with the City of Cincinnati for a coordinated OneOhio grant application and review process. The grant application will be released in the first quarter of 2025, with awards anticipated around April 2025.</p> <p>2025 funding includes continued support of county services, staff and funding for University of Cincinnati to evaluate outcomes of local and R2 funded programs.</p>
<p>Assess Domestic Violence Shelter Capacity</p>	<p>The Administration worked with local providers to assess local capacity and needs for domestic violence shelters.</p>	<p>JFS will work with the YWCA in 2025 to assess how the newly constructed capacity in Avondale impacts the ongoing need for new facilities. In 2025, the County will continue its partnership with Women Helping Women's DVERT program.</p>
<p>INSPIRE Programming</p>	<p>The staff person overseeing this program was increased to full time. Since its inception, 98 youth organizations received up to \$5,000 in grant funding via ARPA.</p>	<p>Funding for this initiative will continue in 2025 via the Children's Services Levy.</p>
<p>Beyond Your Imagination Programming</p>	<p>BYI served 269 youth providing access to a variety of enrichment activities in 2024. The total investment so far in 2024 is \$38,314.07. Total investment since program inception is \$71,778,43.</p>	<p>Funding for this initiative will continue in 2025 via the Children's Services Levy.</p>

Commission on Women & Girls	The staff person overseeing this Commission was increased to full time status in the 2024 Budget. The Commission provided its annual report to the Board in the Spring of 2024.	The recommended budget retains full-time status for the Women & Girls Commission staff person. The Administration will continue oversight of Commission recommendations including the Girls Court in partnership with Juvenile Court and assessment of 2025 Commission recommendations.
Office of Youth	Office of Youth's year-round youth employment program enrolled 2,205 youth through October of 2024 with total wages paid of \$2.25M. The program also paid for incentives, transportation and other supportive services.	Funding for this initiative will continue in 2025 via TANF, WIOA, and the Children's Services Levy.
Veterans Appreciation Programming	\$200,000 was budgeted in 2024 for a Veterans Appreciation Event held at GABP in July.	Funding to be incorporated into VSC's annual budget. County Administration will continue to assist in planning.
JFS Customer Service Improvements	JFS Community Engagement Team continued to provide access to an array of JFS programs through the 513 Relief Bus. Main JFS call center wait times were reduced from 27 minutes in June to 7 minutes through September. JFS provided continued support for the development of the County's first Office of Family Voice that will employ residents with lived experience to assist with navigating the child welfare system. JFS also increased lobby interpretation services from part time to fulltime based on demand.	In 2025, expanded partnerships will include JFS staff presence in partner offices on rotation and JFS staffing of the new Forest Park satellite office. JFS is developing an agency-wide professional development goal for all staff and will maintain continued participation on the 513 Relief Bus. There will be continued focus on the reduction of call center wait times through process improvement meetings/discussions with ODJFS and CBTS. The agency is developing a standard approach for goal setting practices across the agency.

Environment / Infrastructure		
Black Music Walk of Fame	\$1.1 million was budgeted for maintenance during 2024.	\$1 million recommended for maintenance.
Satellite Office Development	The satellite office is co-located with the EMA warehouse at 525 Northland Blvd. in Forest Park. Construction contract was approved on April 18, 2024. The target date for occupancy is March 2025.	JFS anticipates staffing the office five days/week from 8:00 – 4:30 p.m. with 2-4 employees once construction is complete in March. The Office will also serve as a satellite home for 513Relief staff.
Continue to Assess County Facilities	Administration presented a recommendation to the Board in July to move forward with a purchase agreement for the Mercy Health facility to relocate five County departments. Closing is scheduled for no later than November 30.	Construction continues on a new EMA / 9-1-1 facility in Springdale and site development work continues for a new animal shelter. Acquisition of the Mercy Health facility in Bond Hill will result in the consolidation of seven departments/agencies and disposition of five County owned buildings. Departments are anticipated to begin moving in at the end of 2025. The Administration will continue to assess facility opportunities where beneficial.
Metropolitan Sewer District	Phase 2b of the Consent Decree was submitted to the Regulators on June 28.	Negotiations with Regulators to finalize Phase 2b are anticipated to continue in 2025.
Paycor / GABP	A program of \$39 million in Team requested capital upgrades were initiated in Paycor Stadium during 2024.	Approximately \$15 million in capital improvements are recommended for Paycor Stadium in the 2025 budget. \$2.7 million is budgeted for capital at GABP including \$250,000 for a facility condition assessment.
EV Infrastructure	All County garages contain EV infrastructure including the newly completed Findlay Garage. Development of new EV facilities is in progress at the 9-1-1 Communications Center.	The County has facilitated a grant for the Public Library to install EV infrastructure in public parking areas in several libraries throughout the County. In addition, EV infrastructure exists in the parking garage at the newly acquired Mercy building.

ORGANIZATIONAL CHART



Organization Chart: Hamilton County’s Judges and other Elected Officials (grouped around the citizens at the top of the chart) are independent administrators of their departments. The Board of County Commissioners (BoCC), and the County Administrator, as the BoCC’s representative, have direct jurisdiction over the 15 offices and departments shown beneath the BoCC. The BoCC also has sole responsibility for several program areas including the 513Relief Bus, INSPIRE Initiative, Office of Youth, Office of Family Voice, and Office of Small Business among others.



AMERICAN RESCUE PLAN ACT FUNDING

HIGHLIGHTS



27 organizations funded for youth resiliency programs; reaching 18,000 youth



\$1.5 million to help address nursing shortage



Shelter Diversion program helped 599 adults and 953 children



\$225,000 for new construction training. 33 participants graduated so far.



92 organizations received INSPIRE funding; 15,000 youth served



\$1.8 million to address childcare teacher shortage; 72 have been trained and employed



\$21 million in awards will create/preserve 745 units of affordable housing



11 stormwater projects funded



Mobile Crisis Team expanded to 24/7, serving 4,480 unique individuals



513Relief Bus held 274 engagements and events reaching more than 30,000 residents



1,755 households received mortgage assistance



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



Regional Safety Complex beginning construction



\$2 million for food assistance



Sewer extension in Whitewater Twp



ENVIRONMENTAL SERVICES

ENERGY EFFICIENCY CHAMPION



Energy Star Status: Five County buildings are in the top 25% of the most energy efficiently-operated buildings in the United States.



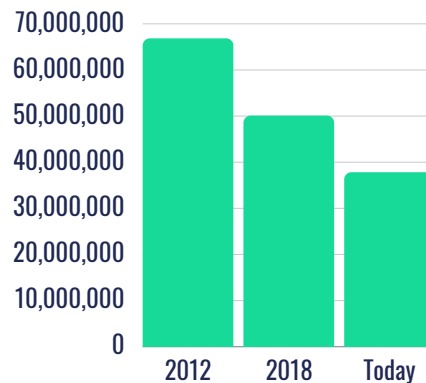
LEED Certified: The new Coroner's Office and Crime Lab received LEED Certification.



Greenhouse Gas Reduction: Through energy efficiency improvements in its buildings, the County has reduced greenhouse gas (GHG) emissions by 43% since 2012.



Saving Money: Through its energy conservation strategy, the County has saved \$32 million since 1998.



Hamilton County GHG Emissions (lb CO2e)

CLEAN AIR FOCUS



Mow Greener: Incentivized with a \$100 gift card, nearly 400 residents replaced their gas-powered lawn mowers with a battery-powered lawn mower.



EV Garages: All County-owned public garages have electric vehicle charging stations.



EV Facilities: Four new publicly available charging stations are under construction at the current 911 Center.

WASTE REDUCTION LEADER



Top Diversion Rate: Businesses and residents diverted 56% of their waste from landfills; more than any other urban county in Ohio!



Recycling Programs: Launched 60 new recycling programs in Hamilton County businesses & schools.



Sustainability Grants: Nearly \$600,000 was awarded in grant funding for waste reduction initiatives which included food rescue, recycling, composting, and more.



Hamilton County Board of County Commissioners

Alicia Reece, President

Denise Driehaus, Vice President

Stephanie Summerow Dumas, Commissioner

Jeffrey W. Aluotto, County Administrator

Todd B. Portune Center for County Government

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