



Hamilton County

County Administrator

BOARD OF COMMISSIONERS

Stephanie Summerow Dumas
Alicia Reece
Denise Driehaus

Todd B. Portune Center for County Government
138 East Court Street, Room 603
Cincinnati, Ohio 45202

Phone: (513) 946-4400
Fax: (513) 946-4444
TDD/TTY: (513) 946-4719
www.hamiltoncountyohio.gov

ADMINISTRATOR

Jeff Aluotto
Phone (513) 946-4436

M E M O R A N D U M

Date: December 16, 2021

To: Board of County Commissioners

From: Jeff Aluotto, County Administrator

Copies: Holly Christmann, Assistant County Administrator; John Bruggen, Assistant County Administrator

Subject: Updated 2022 Budget Reconciliation

The following communication details proposed modifications to the 2022 Recommended All-funds Budget. The modifications included in this document originate from:

- Formal policy input of Commission offices either during, or subsequent to, the budget process,
- Updated revenue projections,
- Administrative changes to reflect required accounting practices and technical corrections, and
- Programmatic recommendations which developed since submittal of the budget recommendation on November 4th. For example, the budget recommendation has been modified to reflect revised debt service schedules, levy agency budget approvals, etc.

Each item identified below includes a summary of the change, the budgetary impact and identification of the primary fund or funds where the impact will occur.

It should be noted that the following list does not include those items, requested by Commission offices, which are already included in the recommended budget.

Summary: The expenditure modifications detailed below, when combined with revised revenue projections (also shown below), yield a relatively small reduction in the general fund reserve projection (from 19.6% to 18.3%) with no impact to the overall structural balance of the County's budget. The final General Fund expenditure budget under this scenario totals \$324,906,474 (Note: \$6.3 million of this total relates to the integration of agency funds into the General Fund. This is a GASB requirement which, as a revenue/expense offset, has no net impact on the General Fund).

Revenue Modifications

Department No.	Revenue Source	Change	Note
21 Treasurer	Interest Earnings	\$960,000	Increased interest earnings per updated projection of the County Treasurer's Office.

Department No.	Revenue Item	Source	Change	Note
43 Municipal Court	Mental Health Reimbursement	Mental Health Levy	\$12,018	Additional reimbursement to Municipal Court from Mental Health Levy.

Staffing Adjustments

Department No.	Expense Item	Source	Change	Note
31 Prosecutor	Juvenile Attorney in Prosecutor's Office	General Fund	\$111,203	Position added after budget submittal.

Department No.	Expense Item	Source	Change	Note
22 Recorder	Additional clerk in Recorder's Office	General Fund	\$58,872	Position to allow for succession planning within office. Left out of initial budget transmittal.

Administrative Modifications

Department No.	Revenue/Expense Item	Source	Change	Note
NA	Agency Fund Migration to General Fund	Multiple Agency Funds	\$6,337,000	Migration of Agency funds to General Fund per GASB 84. No General Fund impact as revenues balance expenditures

Department No.	Expense Item	Source	Change	Note
68 Stadiums	Property Tax Rebate	Sales Tax	\$16M	Reflects Commissioner-voted rebate

Department No.	Expense Item	Source	Change	Note
02 Administration	Equity/Inclusion Items	General Fund Reserve	\$250,000	Inclusion systems or programming enhancements to be employed in advance of, or concurrent with, disparity study recommendations. Referenced in budget message – change reflects appropriation

Department No.	Expense Item	Source	Change	Note
02 Administration	Commission Office Budgets	General Fund	\$7,500 (Note: \$2,500 per office)	Increase to cover additional expenses for staff training, etc.

Department No.	Expense Item	Source	Change	Note
47 Public Defender	Removal of duplicate vacancy entry	General Fund	\$200,000	Eliminate duplicate vacancy entry within Public Defender's Office

Department No.	Expense Item	Source	Change	Note
02 Administration	Employee parking assessment	General Fund Reserve	\$150,000	Funding to study or pilot downtown employee parking initiative. Included in budget message, change reflects appropriation

Department No.	Expense Item	Source	Change	Note
16 Non-Departmentals	Workers Comp Allocation	General Fund	\$50,000	Increased per revised projection

Public Safety

Department No.	Expense Item	Source	Change	Note
30 Sheriff	Training Supplies	Peace Officer Training Fund	\$20,000	Added budget for purchase of training supplies

Community/Economic Development

Department No.	Expense Item	Source	Change	Note
04 Economic Development	Small Business Storefront Grants (Pending legal review)	General Fund	\$300,000	Grant program for small businesses. Programming to be (e.g. façade improvements and storefront renovations in neighborhood business districts.

Department No.	Expense Item	Source	Change	Note
04	Community Revitalization Grants	General Fund	\$1,500,000	Addition to grant program to accommodate for higher demand.

Department No.	Expense Item	Source	Change	Note
04 Economic Development	Community Project Allocations	General Fund Reserve	\$1,500,000	Increased County support for continuation or reinstitution of large community events post-COVID.

Department No.	Expense Item	Source	Change	Note
04 Economic Development	Transportation Improvement District Funding	General Fund Reserve	\$350,000	Increase to TID funding to support bike trail projects through the Transportation Improvement District. Funding to be allocated only upon presentation of eligible projects.

Capital Improvements

Department No.	Expense Item	Source	Change	Note
16 Non-Departmentals	Capital System Planning	General Fund	\$1,131,200	Funding contribution for major IT system replacements including JMS, CMS, Finance System, etc.

Department No.	Expense Item	Source	Change	Note
22 Recorder	Contractual Services	Technology Fund	\$225,000	Anticipated new computer system costs. Recorder preparing to proceed in 2022

Department No.	Expense Item	Source	Change	Note
16 Non-Departmentals	Revenue Replacement	ARPA	\$7,000,000	Reserve allocated toward revenue replacement and pay-go construction per ARPA rules

Department No.	Expense Item	Source	Change	Note
68 Stadiums	PBS Capital Improvements	Riverfront Sales Tax	\$3,650,000	Reimbursement installment for PBS advance of wi-fi renovation. Team to advance project and payment for end-of-life system. Also accounts for capital funding roll-over from prior years.

Department No.	Expense Item	Source	Change	Note
68 Stadiums	PILOT Payments and Debt Service	Sales Tax	-\$995K	Revised debt schedule reflecting sales tax refunding

Department No.	Revenue/Expense Item	Source	Change	Note
24 Board of Elections	Voter Registration and Vote Counting System	Board of Elections Reserve	\$169,000	Implementing new Voter Registration and Counting systems.

Department No.	Expense Item	Source	Change	Note
42 Court of Common Pleas	Contractual Services	Courts Automation Fund	\$1,000,000	CMSNet steering committee requested additional expenses to complete hardware replacement projects

Department No.	Expense Item	Source	Change	Note
69 Parking Operations	Debt Service	Parking Revenue	\$4,100,000	Revised debt schedules detailing 2021 bond issuance, including sales tax reimbursed debt, and reserve transfers

Department No.	Expense Item	Source	Change	Note
44 Domestic Relations	Non-personnel	Special Projects	\$90,000	Court requested after budget submittal.

Vulnerable Populations

Department No.	Expense Item	Source	Change	Note
67 Senior Services	Senior Citizen Supports	Senior Services Levy	\$1,025,000	Pilot program for senior housing services in advance of TLRC levy review along with promotional expense. Results of pilot, and prospects for continuation, to be considered in levy sizing by TLRC and BoCC.

Department No.	Expense Item	Source	Change	Note
16 Non-Departmentals	Increase for COVID Testing	ARPA	\$1,500,000	Increase to support public and employee testing and coordination opportunities through County ARPA funding.

Department No.	Expense Item	Source	Change	Note
12 JFS	Expansion of DVERT	Children's Services Levy	\$500,000 pending additional discussion with implementing organization.	Expansion of Domestic Violence response program to assist vulnerable children.

Department No.	Expense Item	Source	Change	Note
63 Mental Health & Recovery Services	Increase in Mental Health Services and Construction and Improvement of Buildings	Mental Health Levy Fund	\$4,620,020	Final department annual budget approved by Mental Health and Recovery Services Board after budget submittal. Includes operating and planned capital improvements.

Department No.	Expense Item	Source	Change	Note
63 Mental Health & Recovery Services	Increases to Mental Health and Substance Abuse services and minor personnel adjustments	Mental Health Local Fund, MHR SB Special Revenues Fund, Indigent Care Levy and Family Services and Treatment Levy	\$319,338	Final Department Annual Budget approved by Mental Health and Recovery Services Board after budget submittal.

Department No.	Expense Item	Source	Change	Note
45 Probate Court	Probate Court Costs	Probate Court Indigent Guardianship	\$10,000	Increase in Court costs for guardianship

Department No.	Expense Item	Source	Change	Note
40 Juvenile Court	Juvenile Court Reimbursements	Indigent Care Levy	-\$1,273,860 Levy Expense Reduction	Movement of Juvenile Court expenses from Indigent Care Levy into Children's Services Levy

Department No.	Expense Item	Source	Change	Note
12 JFS	Juvenile Court Reimbursements	Children's Services Levy	\$4,080,000	Movement of Juvenile Court expenses from General Fund and Indigent Care Levy into Children's Services Levy (guardianship, health care and dependency)

Department No.	Expense Item	Source	Change	Note
12 JFS	Personnel Costs and Indirect Cost	Public Assistance Fund	\$1,812,147	Corrects data entry error on recommended budget two-page summary

Additional Balancing Notes:

During budget deliberations, individual commission offices recommended the addition of various programmatic items to the budget or budgetary modifications reflective of specific policy positions. Many of these items are included in the reconciliation recommendations provided above. The following bullets, however, identify areas where additional policy consensus and/or legal work is necessary in 2022. These items are recommended to be placed into the Administration's work plan for 2022 for ongoing Board deliberation. At the Board's discretion, they can be added to the Budget resolution to ensure inclusion in the Administration's Work Plan for 2022.

Issue	Notes
Land Equity and Inclusion Fund for African American Businesses	Administration to report to Board by Q3 2022- \$500,000 earmark.
Additional inclusion on Banks development team	Administration to report on recommendations for Banks diversity during 2022.
Child Support Amnesty	Legal review ongoing.
Small Business Grants	\$4 million in ARPA funded grants for small businesses to be programmed through ARPA reserve and as program implementation yields additional funding capacity.
Equity/Inclusion Motion	County Administration to recommend additions to personnel policy manual and county purchasing manual by end of Q2 2022.