



Hamilton County Budget Workshop

FY 2022 County Budget

May 24, 2021

FY 2022 Budget

Key Dates

- Budget Workshops:
 - Department of Education (May 4, 2021)
 - County Budget Requests (May 11, 2021)
 - **Overall County Budget (May 24, 2021)**
- Budget Hearings: May 12, 2021
 - Elected Officials and Supported Agencies
- **Budget presented to Commission: May 26, 2021**
- **Commission Vote: June 16, 2021**

FY 2022 Budget

Key Points

- Budgeted Funds include:
 - General Fund
 - Debt Service Fund
 - Sheriff Special Revenue Fund
 - Narcotics Fund
 - Sexual Offenders Fund
 - Hotel Motel Fund
 - Department of Education

FY 2022 Budget Challenges

- COVID-19 and its continued effect on operations
 - Property taxes, sales taxes and other revenues
 - Additional expenditures
- Education
- Public Safety
 - Corrections (transition of Jail operations to Silverdale)
 - School Safety
 - Emergency Medical Services
- Employee Compensation

FY 2022 Budget

ALL BUDGETED FUNDS

Total Expenditures:

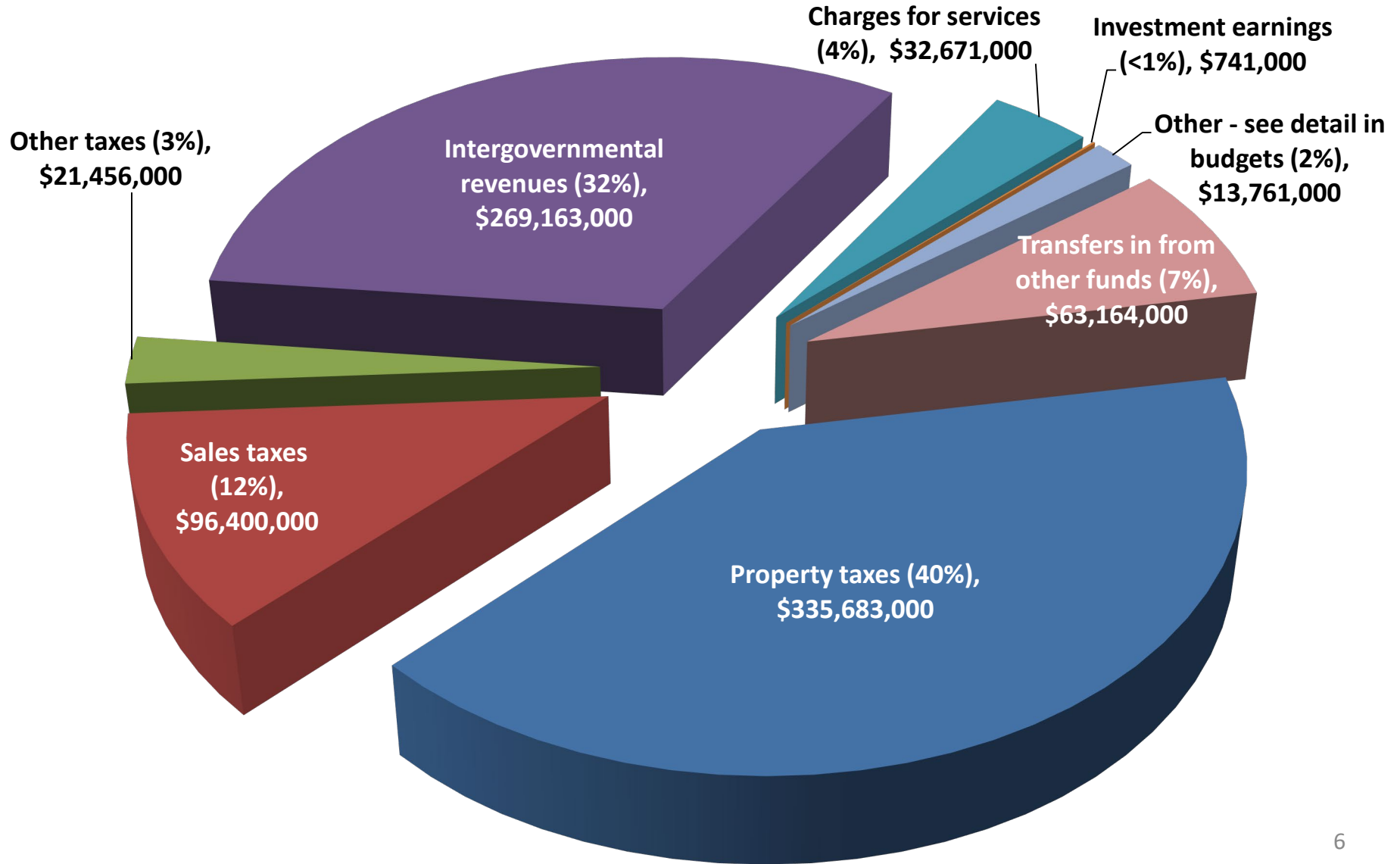
\$833,039,000

Inc. over FY 2020 Budget:

\$36,360,000 (4.6%)

Revenues by Source

All Budgeted Funds (\$833,039,000)

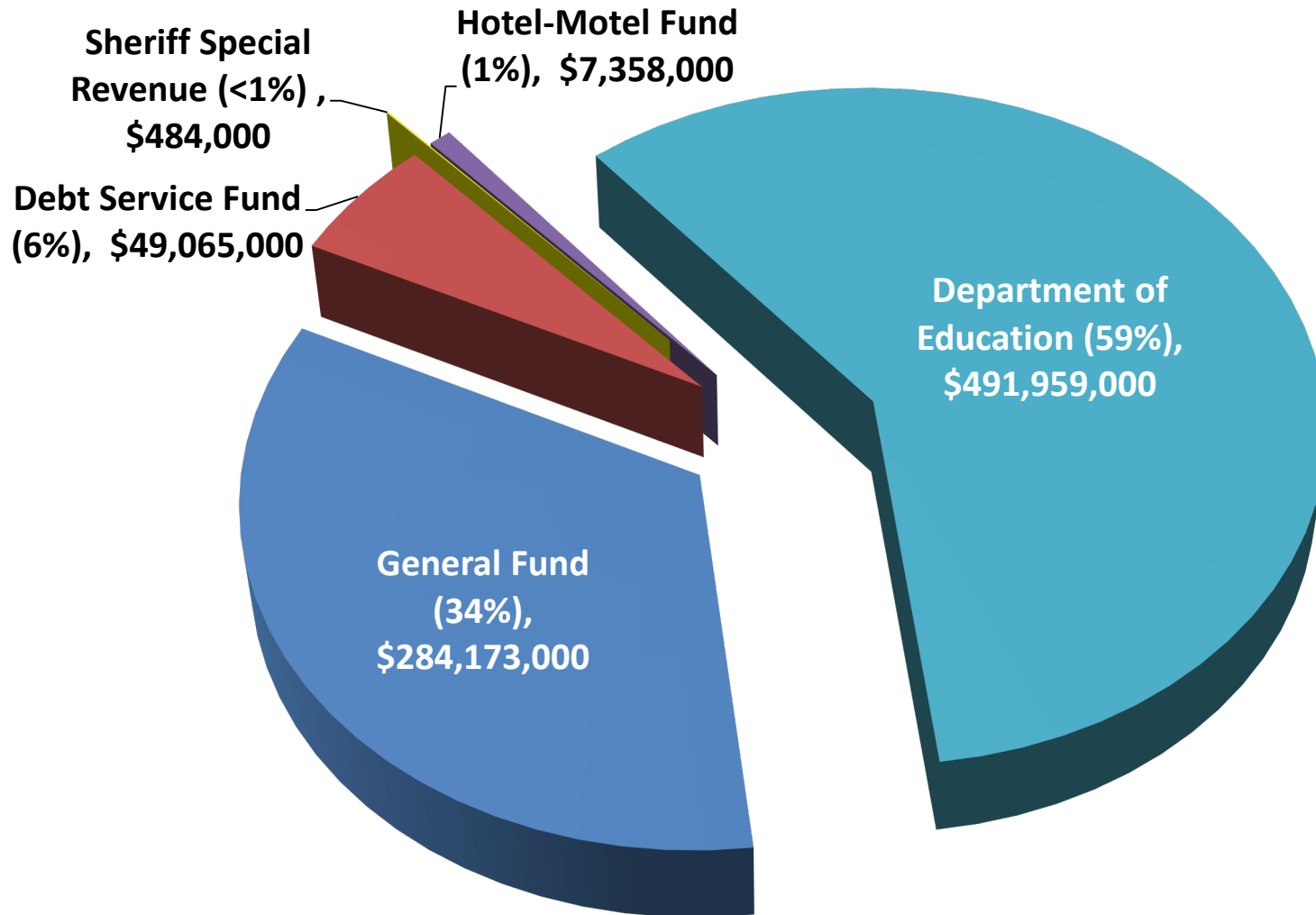


FY 2022 Budget by Fund

	FY 2022 Proposed	FY 2021 Budget
General Fund	\$ 284,173,000	\$ 271,129,000
Debt Service Fund	49,065,000	46,706,000
Sheriff Special Revenue Fund	484,000	484,000
Hotel Motel Fund	7,358,000	4,550,000
Department of Education	491,959,000	473,810,000
	\$ 833,039,000	\$ 796,679,000

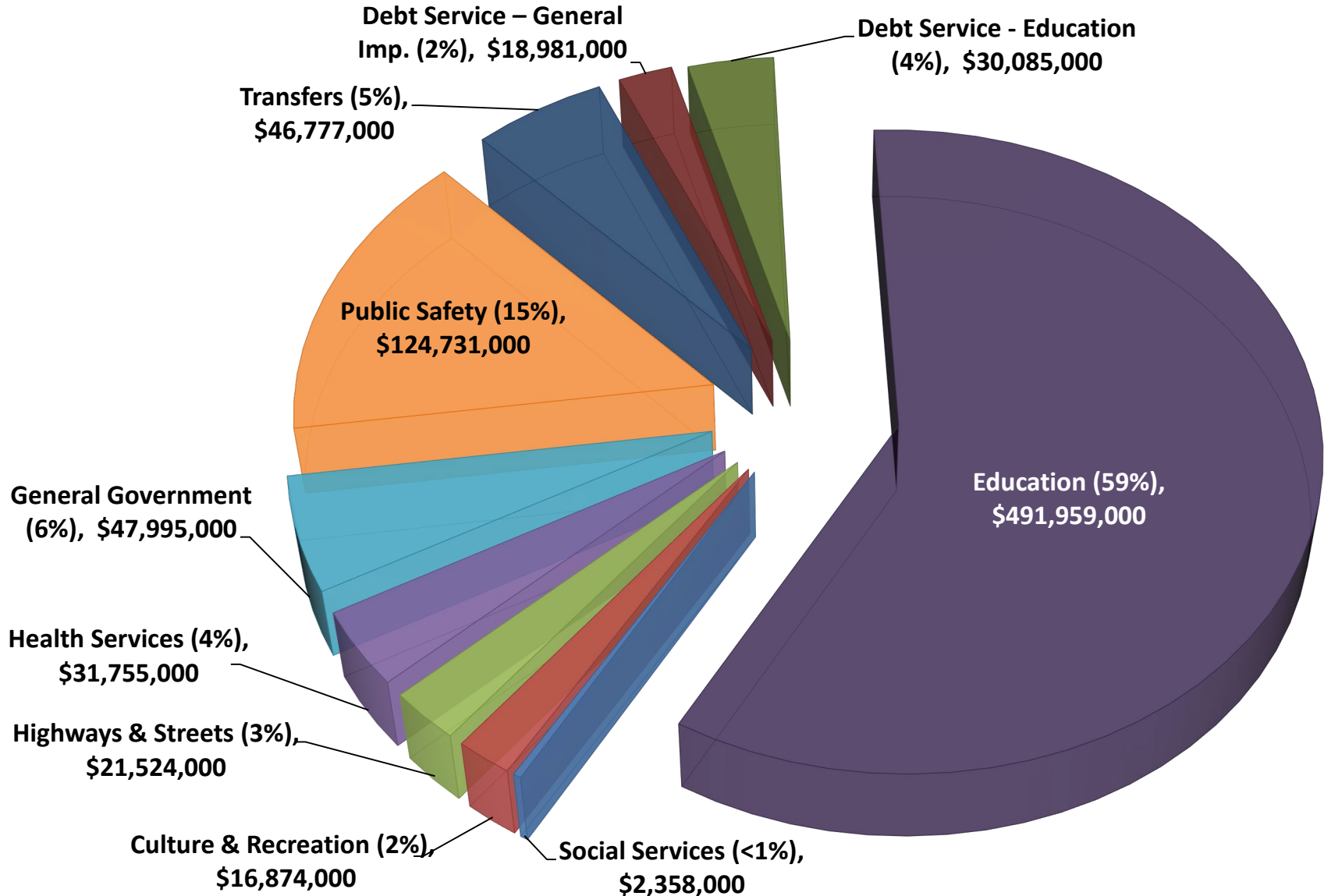
Expenditures by Fund

All Budgeted Funds (\$833,039,000)



Expenditures by Function

All Budgeted Funds (\$833,039,000)



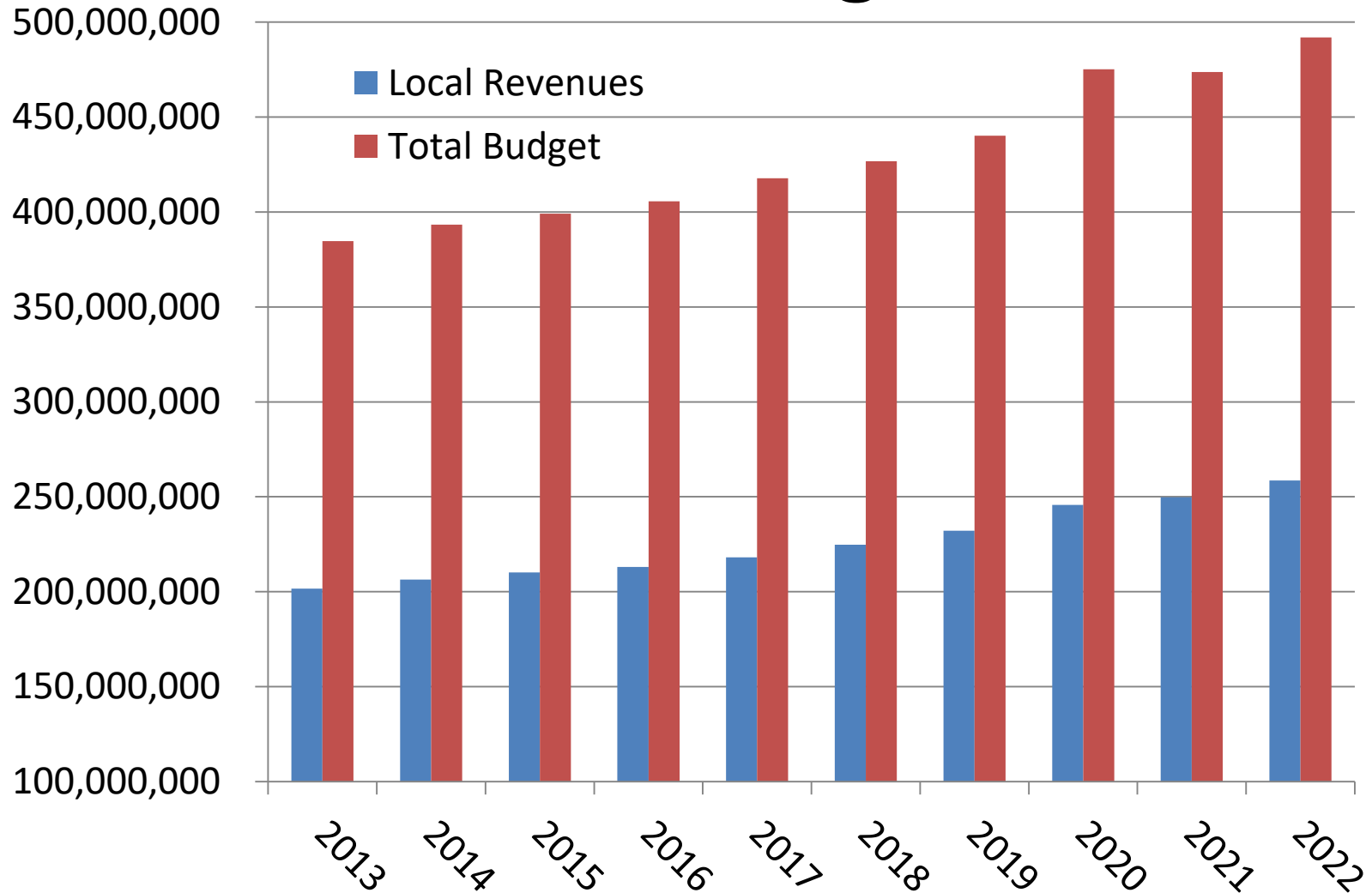
FY 2022 Budget

Department of Education (HCDE)

	FY 2022 Proposed	FY 2021
General Purpose School Fund	\$ 434,337,000	\$ 416,000,000
Federal Projects	28,496,000	29,475,000
Food Service Fund	21,758,000	20,931,000
Self Funded Projects	7,368,000	7,404,000
	<u>\$ 491,959,000</u>	<u>\$ 473,810,000</u>
<i>Change from FY 2021</i>	<u><i>\$18,149,000</i></u>	<u><i>(3.8%)</i></u>

HCS – Budgeted Operations

FY 2013 through 2022



FY 2022 Budget

General Fund

Total Budget:	<u>\$284,173,000</u>
<i>Increase over FY 2021:</i>	<i>\$13,043,000 (4.8%)</i>

The next several slides pertain only to the County General Fund

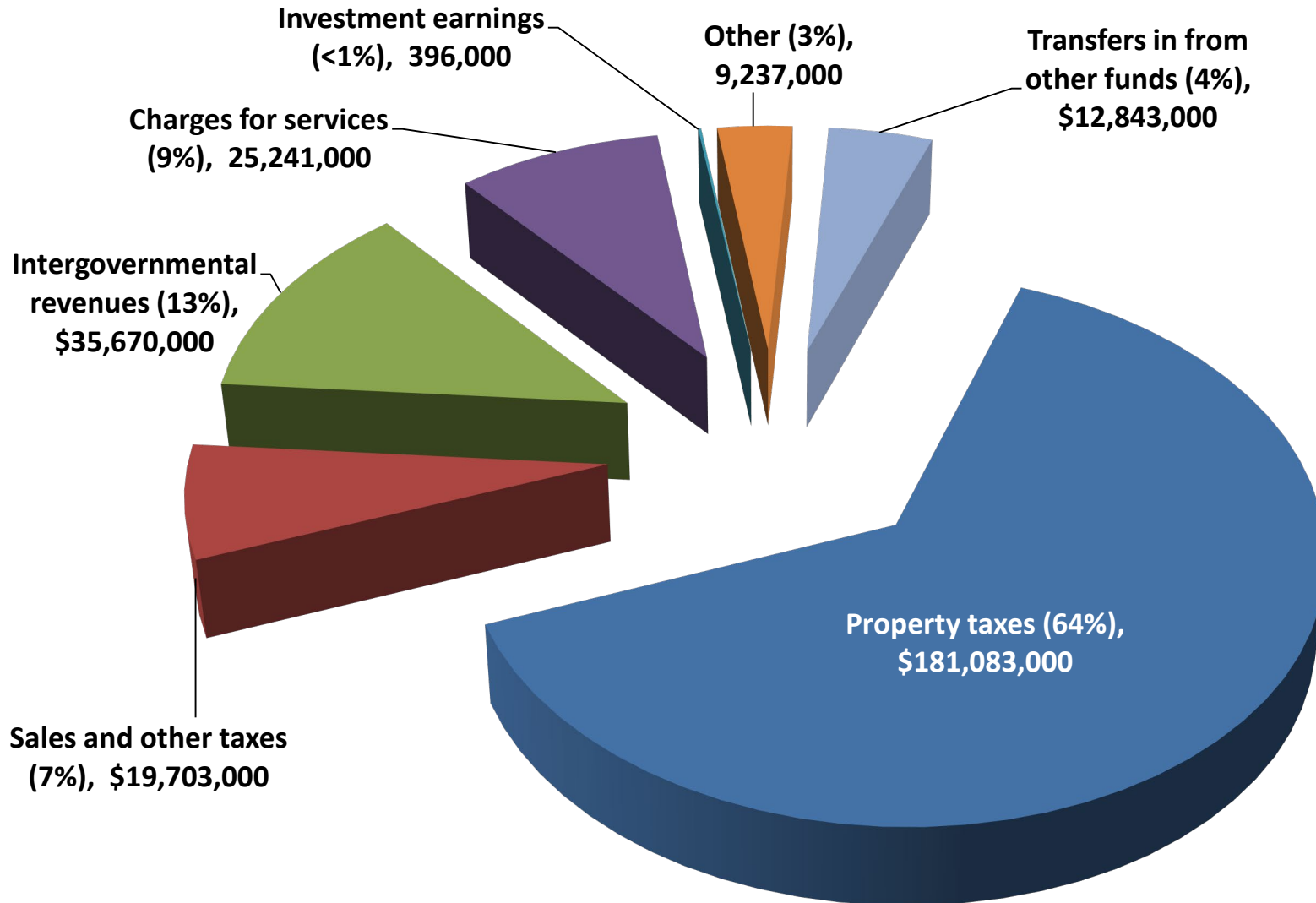
General Fund Revenues

(\$284,173,000)

- Increase over FY 2021 of **\$13.0 million** (4.8%)
 - + \$3.9 million – growth in property taxes (2%)
 - + \$2.5 million – growth in sales taxes
 - + \$1.9 million – Federal/State for COVID response
 - + \$1.6 million – growth in ambulance billings
 - + \$1.4 million – tax collections by County Clerk
 - - \$0.5 million – investment earnings

General Fund

Revenues by Source



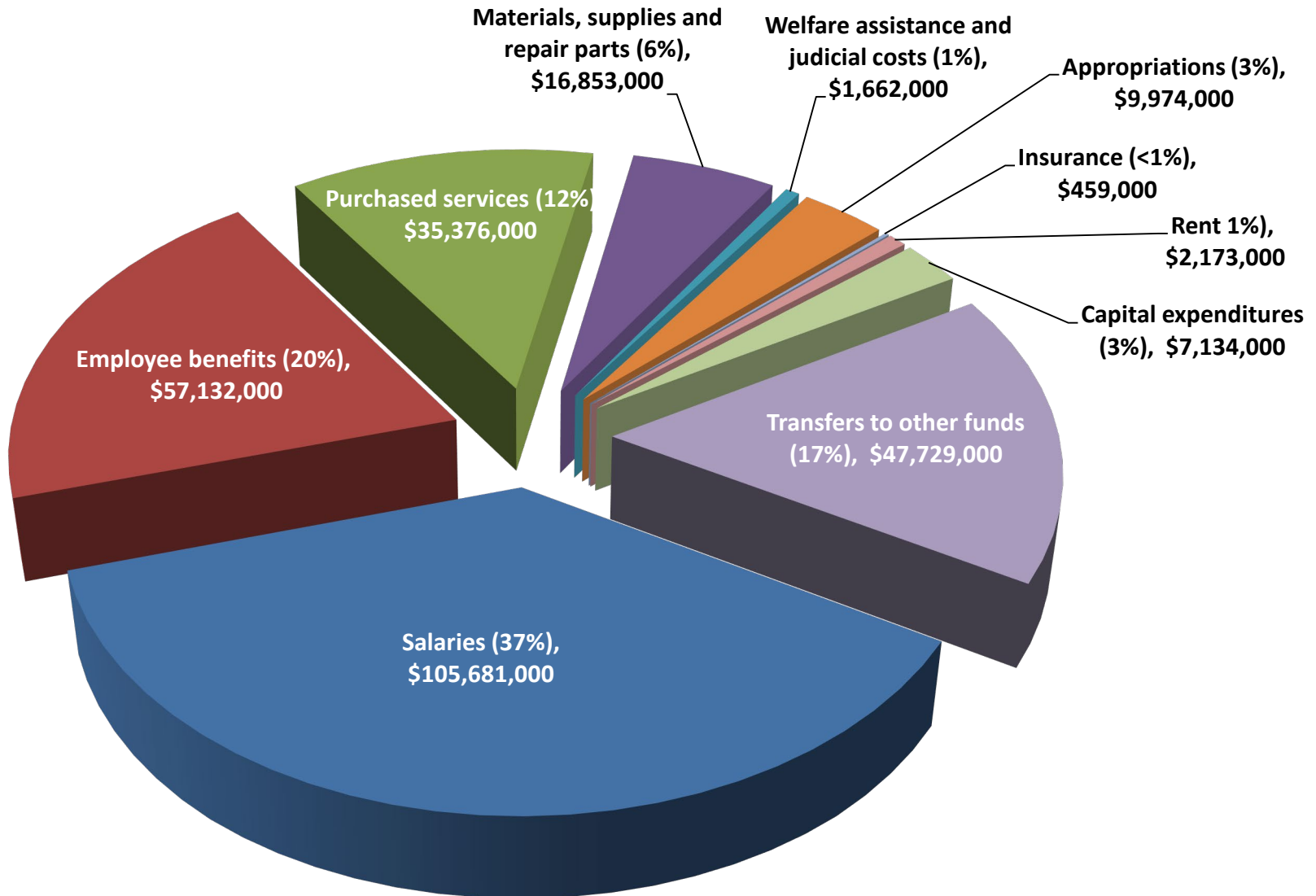
General Fund Expenditure Cuts

Significant cuts from the requested budgets totaling \$13.5 million were necessary:

• Capital Outlay	\$10.5 million
• Volunteer Services (mainly VFDs)	\$675,000
• Sheriff	\$621,000
• Highway Department	\$600,000
• Parks & Recreation	\$427,000

General Fund

Expenditures by Type (\$284,173,000)



General Fund

Significant Operating Costs

- Salaries and Employee Benefits - **53%** of budget.
- Budget includes:
 - Employee raises
 - » **4.0%** (with floor of \$2,000)
 - » Total cost - **\$4.9 million**
 - Employee Positions – Full-time
 - » 158 additional FT positions
 - » From 1,860 in FY 2021 to 2,018 in FY 2022

General Fund

Significant Operating Costs (cont.)

- Employee Benefits
 - No increase in health insurance costs
 - Pension costs for hybrid employees decreased
- Debt Service - **\$46.8 million**
- Capital Outlay - **\$7.1 million**

General Fund

Significant Operating Costs (cont.)

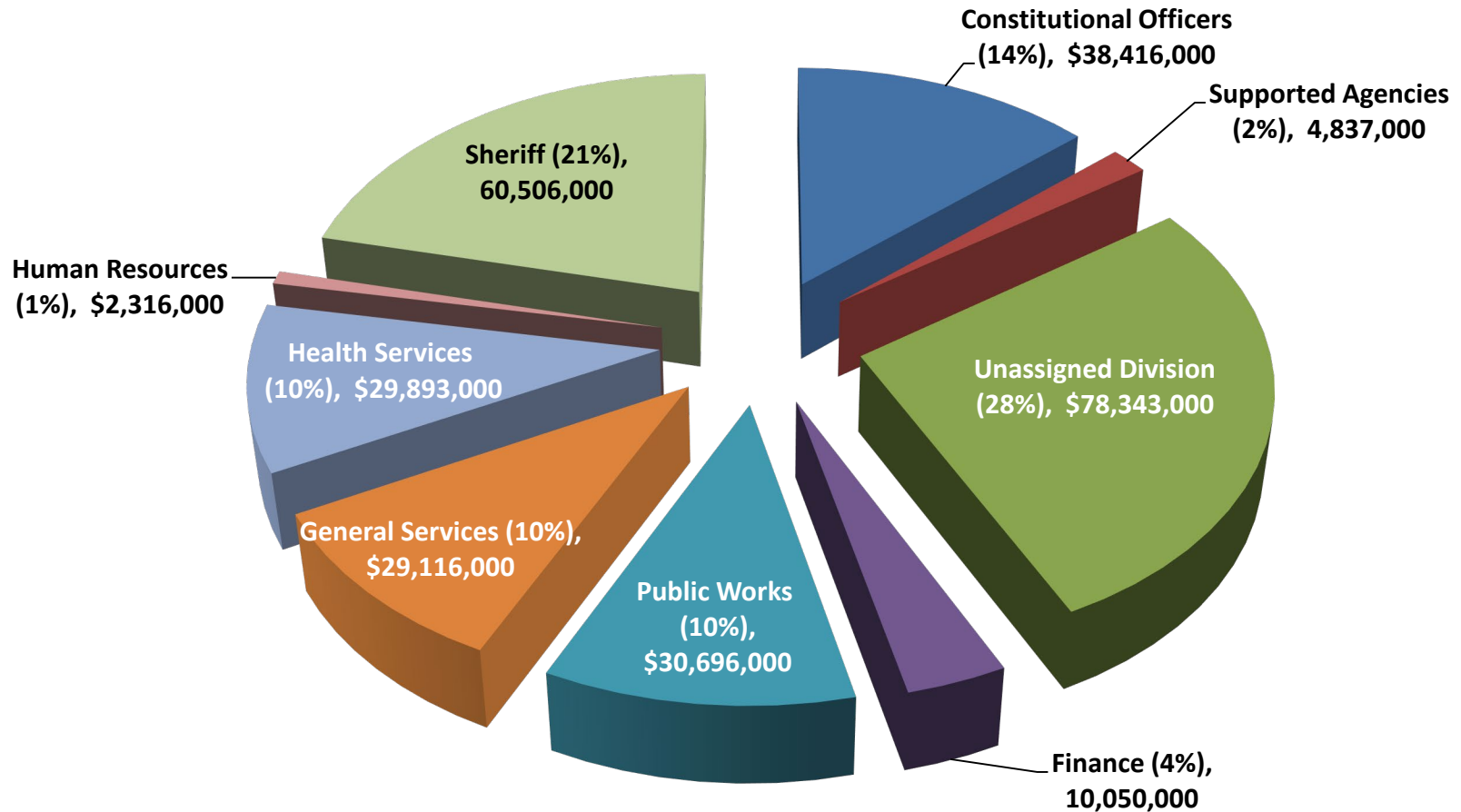
Capital Outlay

- Total requested: \$17,614,000
- Total recommended: \$ 7,134,000
- *EMS* \$1,501,000
- *Sheriff* \$1,500,000
- *Vehicles (lease program)* \$1,347,000
- *Highway Department* \$1,000,000

General Fund Budget by Division

	FY 2022 Proposed	FY 2021 Budget
Constitutional Officers	\$ 38,416,000	\$ 38,606,000
Supported Agencies	4,837,000	4,565,000
Unassigned	78,343,000	75,297,000
Finance	10,050,000	9,862,000
Public Works	30,696,000	28,764,000
General Services	29,116,000	24,853,000
Health Services	29,893,000	27,667,000
Human Resources	2,316,000	2,102,000
Sheriff	60,506,000	59,413,000
	\$ 284,173,000	\$ 271,129,000

General Fund Expenditures by Division (\$284,173,000)



General Fund Expenditures

Constitutional Officers (14%)

- Total Expenditures: **\$38,416,000⁽¹⁾**
Decrease from FY 2021 ***- \$190,000 (-0.5%)***
- Major changes:
 - Reclass to General Services Division:
 - Drug Recovery Court - \$ 654,000
 - Mental Health Court - \$ 498,000
 - Election Commission - \$ 232,000

⁽¹⁾ - includes employee raises - \$1,175,000

Includes multiple departments headed by an elected official and/or constitutional officer

General Fund Expenditures

Supported Agencies (2%)

- Total Expenditures: **\$4,837,000**
Increase over FY 2021 **\$272,000 (6.0%)**
- Major changes:
 - Creative Discovery Museum \$100,000
 - Thrive Regional Partnership 100,000
 - Interstate Beautification 62,500

Includes various outside agencies such as the Planning Commission, Erlanger, Humane Educational Society, Air Pollution Control and others that receive direct support from Hamilton County.

General Fund Expenditures

Unassigned Departments (28%)

- Total Expenditures: **\$78,343,000⁽¹⁾**
Increase over FY 2021 **\$3,046,000 (4.0%)**
- Major changes:
 - Debt Service Appropriation \$ 2,300,000
 - Emergency Management \$ 242,000
 - Volunteer Services \$ 171,000

(1) - includes employee raises - \$260,000

Includes departments and cost centers such as Capital Outlay, Debt Service Appropriation, Commission Office, Mayor 's Office, etc. whose function is not specific to that of the other major divisions

General Fund Expenditures

Finance Division (4%)

- Total Expenditures: **\$10,050,000⁽¹⁾**
Increase over FY 2021 **\$187,000 (1.9%)**
- Major changes:
 - No major changes in scope or cost of services provided

(1) - includes employee raises - \$259,000

Encompasses the fiduciary aspects of the County, including Accounting, Payroll, Payables, Ambulance Billing, Procurement, IT, GIS, Financial Management, Telecommunications, and Records Management.

General Fund Expenditures

Public Works Division (10%)

- Total Expenditures: **30,696,000⁽¹⁾**
Increase over FY 2021 ***\$1,932,000 (6.7%)***
- Major changes:
 - Custodial/Security Services \$ 1,292,000
 - Highway Department \$ 377,000
 - Facilities Maintenance \$ 237,000

(1) - includes employee raises - \$451,000

Responsible for maintaining the County's infrastructure including Highway, Engineering, major capital projects, Real Property, Security, Custodial Services, Maintenance, and building utilities.

General Fund Expenditures

General Services Division (10%)

- Total Expenditure Requests: **\$29,116,000⁽¹⁾**
Increase over FY 2021 ***\$4,263,000 (17.2%)***
- Major changes:
 - Emergency Medical Services: \$ 2,173,000
 - Reclass from Constitutional Officers Division
 - Drug Recovery Court \$ 857,000
 - Mental Health Court \$ 535,000

⁽¹⁾ - includes employee raises - \$713,000

Includes Emergency Medical Services, Corrections,
Parks & Recreation

General Fund Expenditures

Health Services Division (10%)

- Total Expenditure Requests: **\$29,893,000⁽¹⁾**
Increase over FY 2021 **\$2,225,000 (8.0%)**
- Major changes:
 - Coronavirus \$ 1,452,000
 - Immunization Project \$ 306,000

(1)- includes employee raises - \$725,000

Core functions deal with the community's health assessment, education, service delivery, prevention, compliance, policy development, regulation, etc.

General Fund Expenditure Requests

Human Resources Division (1%)

- Total Expenditure Requests: **\$2,316,000⁽¹⁾**
Increase over FY 2021 **\$214,000 (10.2%)**
- Major changes:
 - Veterans Assistance Program \$ 79,000
 - Benefits \$ 74,000

(1)- includes employee raises - \$56,000

Responsible for the County's human resources, medical insurance and other employee benefits, risk management, wellness and fitness programs, mailroom, etc.

General Fund Expenditure Requests

Sheriff Division (21%)

- Total Expenditure Requests: **\$60,506,000^(1,2)**
Increase over FY 2021 **\$1,094,000 (1.8%)**
- Major changes:
 - **Corrections** **- \$ 4,464,000**
 - Patrol and SROs **+\$ 1,494,000**
 - Mental Health (FUSE) initiative **+\$ 703,000**
 - Information Systems **+\$ 669,000**

(1) - includes employee raises - \$1,229,000

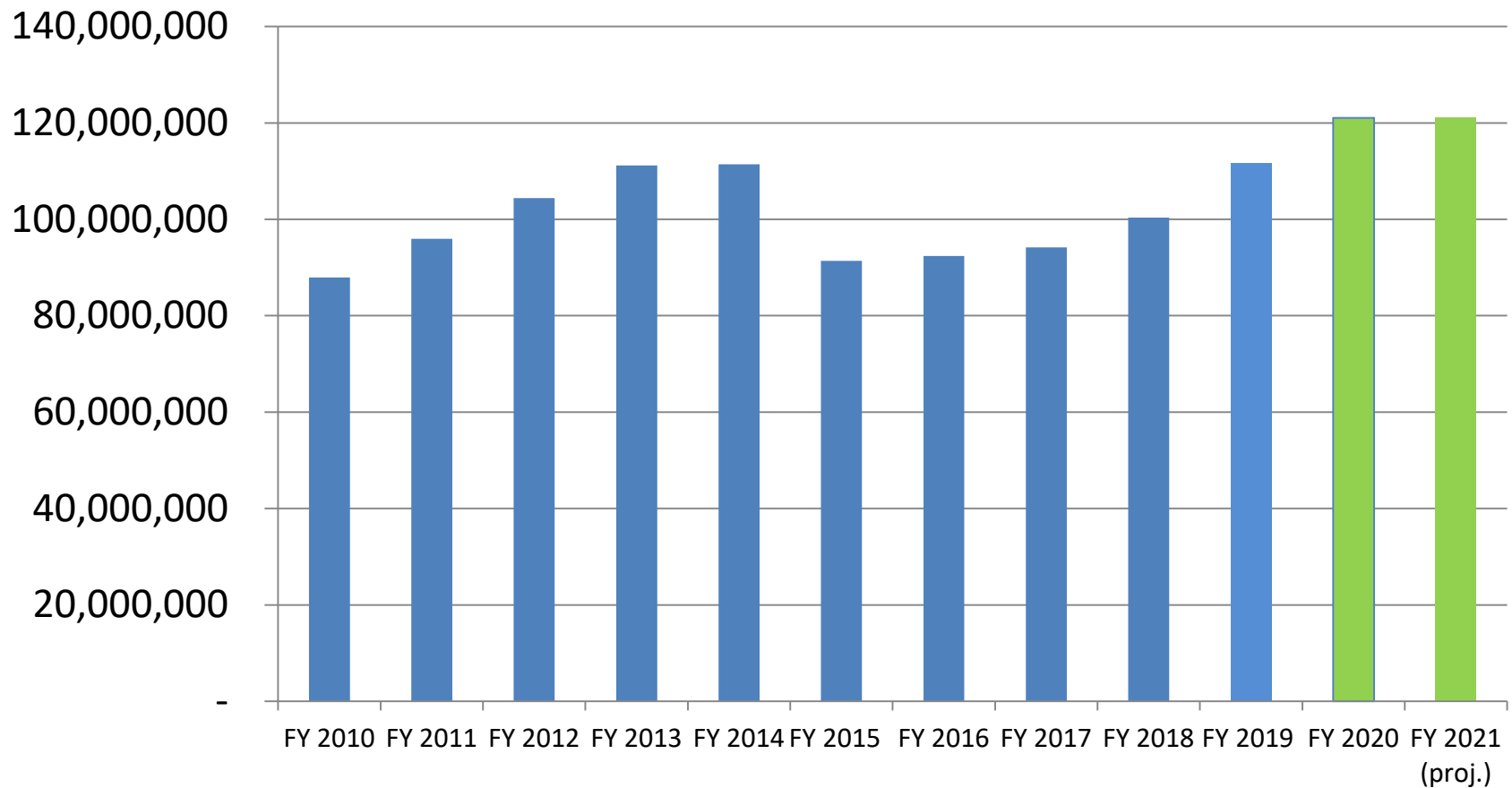
(2) Includes 92 additional positions (59 Corrections-related)

An accumulation of several departments whose primary function is law enforcement

General Fund

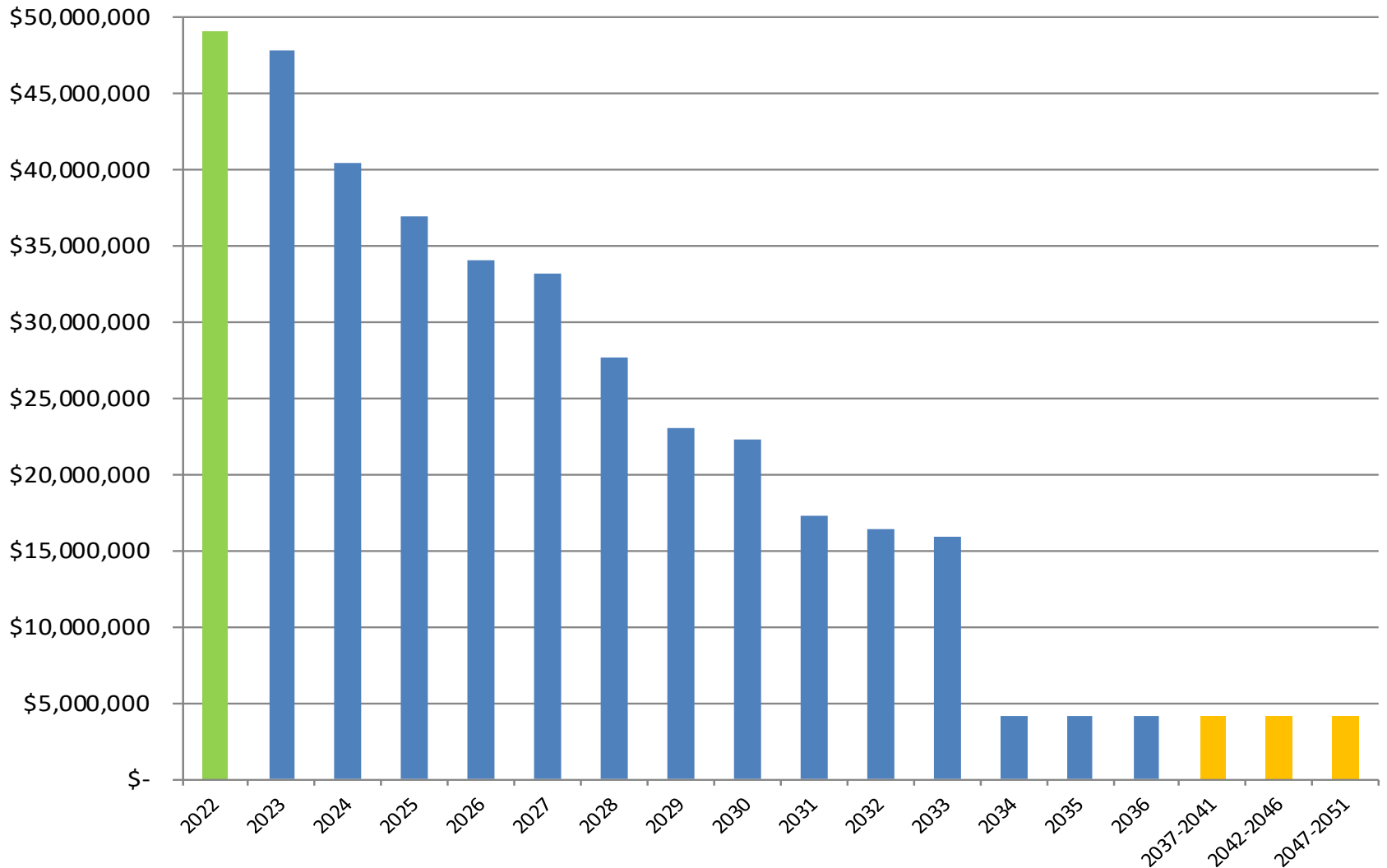
Changes in Total Fund Balance

FY 2010 – 2020 (Actual), 2021 (Projected)



Debt Service Fund

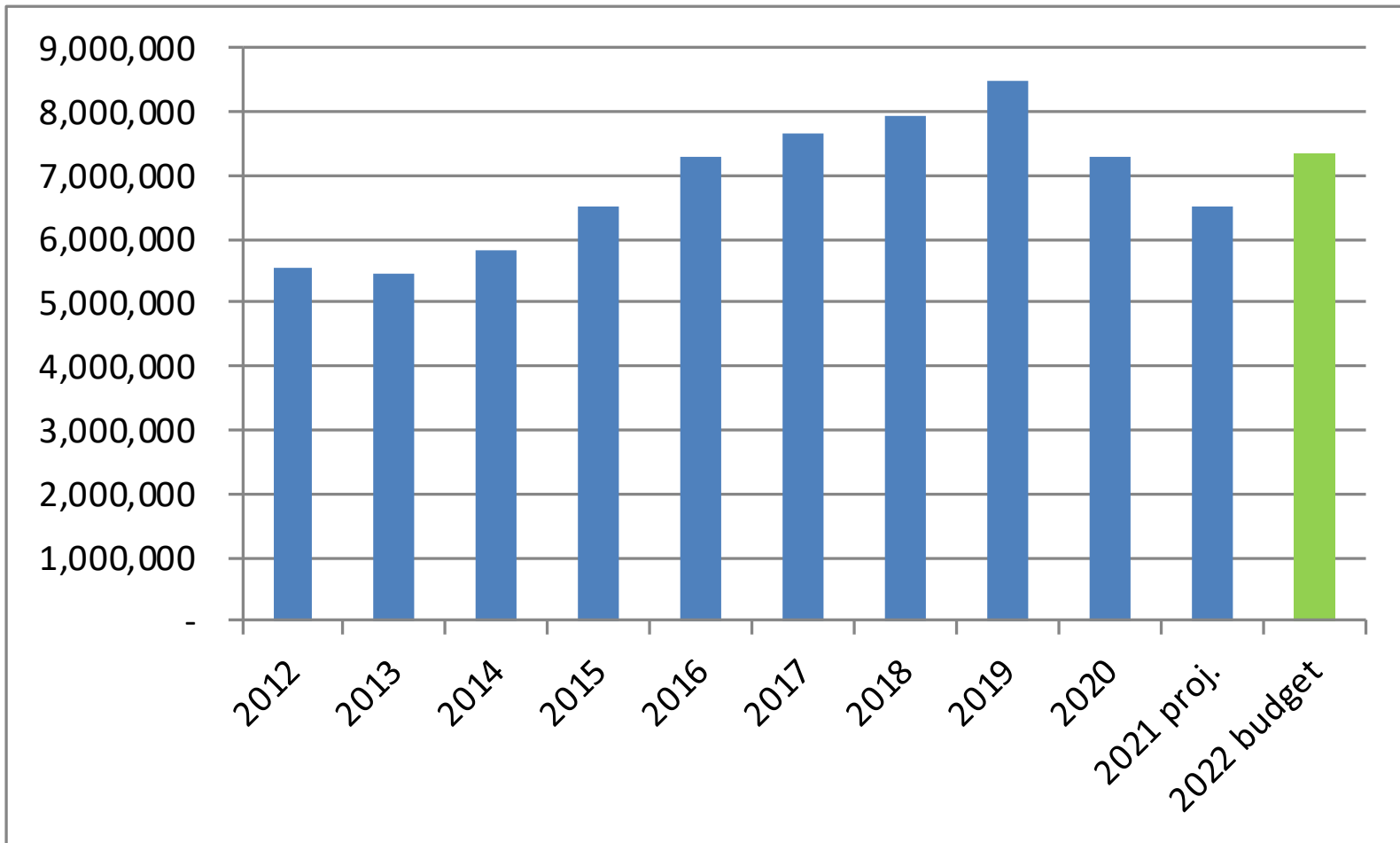
Scheduled Debt Service Payments



Other Budgeted Funds

Hotel Motel Fund

History of Collections



American Rescue Plan (ARP)

- We have been awarded \$71.4 million
 - Received 1st payment of \$35.7 million last week
- Initial allowed uses are very limited
- Federal guidance and more explanation of allowable uses are beginning to be released
- Use of the ARP funds is not included in the FY 2022 budget

FY 2022 Budget – Priorities

1. Maintain services within fiscal constraints
 - Public Health – continue to address COVID-19
 - Meet all Maintenance of Efforts requirements
2. Public Safety
 - Corrections - continue transition to Silverdale jail
 - School Safety - blend SRO and SSO programs
3. Employee Compensation
4. Economic Development Initiatives
5. No increase in property tax rates

Hamilton County Budget Workshop

NEXT STEP

Presentation of FY 2022 Budget

May 26, 2021

FY 2022 Budget Book

- Budget Book will be posted on the County's website on May 26, 2021
- Printed copy of the budget book will be given to each Commissioner requesting one.
 - Others can access budget book at website and on CERP.

FY 2022 Budget Book

- Same format as FY 2021
- Separate Tabs for:
 - Summary of All Budgeted Funds
 - Presented by
 - Fund
 - Major Category
 - General Fund Budget
 - Presented by
 - Revenue and Expenditure Category/Account
 - Division and Department
 - Capital Outlay

FY 2022 Budget Book

- Debt Service Fund presented by:
 - Revenue and Expenditure Category/Account
 - Summary of debt service payments due in FY 2022
- Hotel-Motel Fund presented by:
 - Revenue and Expenditure Category/Account
- Sheriff Special Revenue Fund presented by:
 - Revenue and Expenditure Category/Account
- Department of Education presented by:
 - Major Category
 - Expenditures by Function

FY 2022 Budget Book

- Detail Expenditure Information
 - Listed by Division and Department
 - Details all Expenditure Requests and Budget Cuts
 - Lists current salaries for all employees
- Summary of Proposed Budget will be reported in newspaper (Times Free Press) by June 2, 2021

Hamilton County Budget Workshop

QUESTIONS