



Hamilton County Budget Workshop

FY 2023 County Budget

May 24, 2022

FY 2023 Budget

Key Dates

- Budget Workshops:
 - Hamilton County Schools (May 10, 2022)
 - County Budget Requests (May 17, 2022)
 - **Overall County Budget (May 24, 2022)**
- Budget Hearings: May 11, 2022
 - Elected Officials and Supported Agencies
- **Budget presented to Commission: June 1, 2022**
- **Commission Vote: June 29, 2022**

FY 2023 Budget

Key Points

- Budgeted Funds include:
 - General Fund
 - Debt Service Fund
 - Sheriff Special Revenue Fund
 - Narcotics Fund
 - Sexual Offenders Fund
 - Hotel Motel Fund
 - Hamilton County Schools

FY 2023 Budget Challenges

1. Employee Compensation
 - Emergency Medical Services
 - Sheriff (primarily Corrections)
 - Other (nurses, Highway Dept., etc.)
2. Maintenance of Effort
3. Capital Improvements
4. COVID–19 – continued recovery

FY 2023 Budget

ALL BUDGETED FUNDS

Total Expenditures:

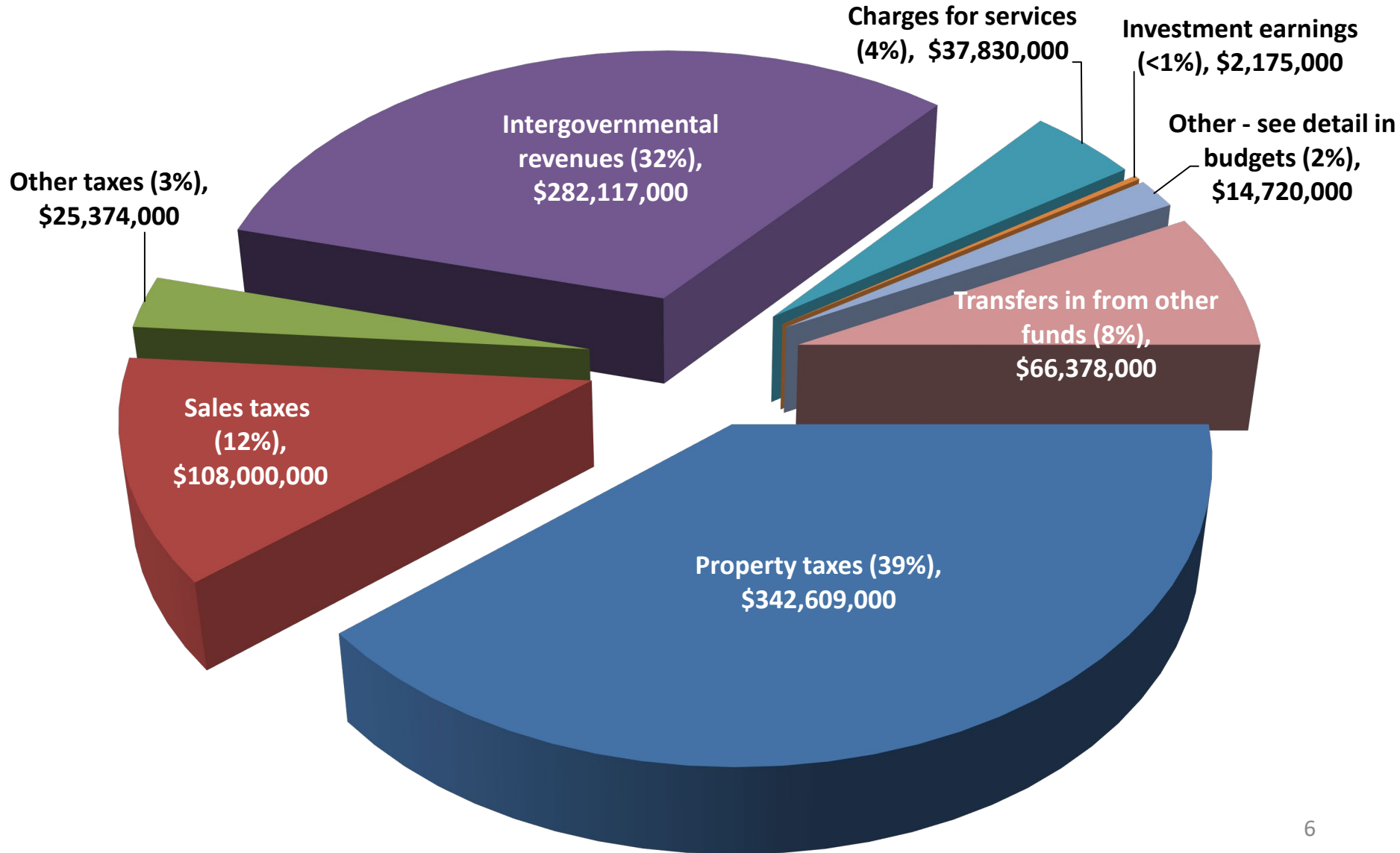
\$881,203,000

Inc. over FY 2022 Budget:

\$48,164,000 (5.8%)

Revenues by Source

All Budgeted Funds (\$879,203,000)

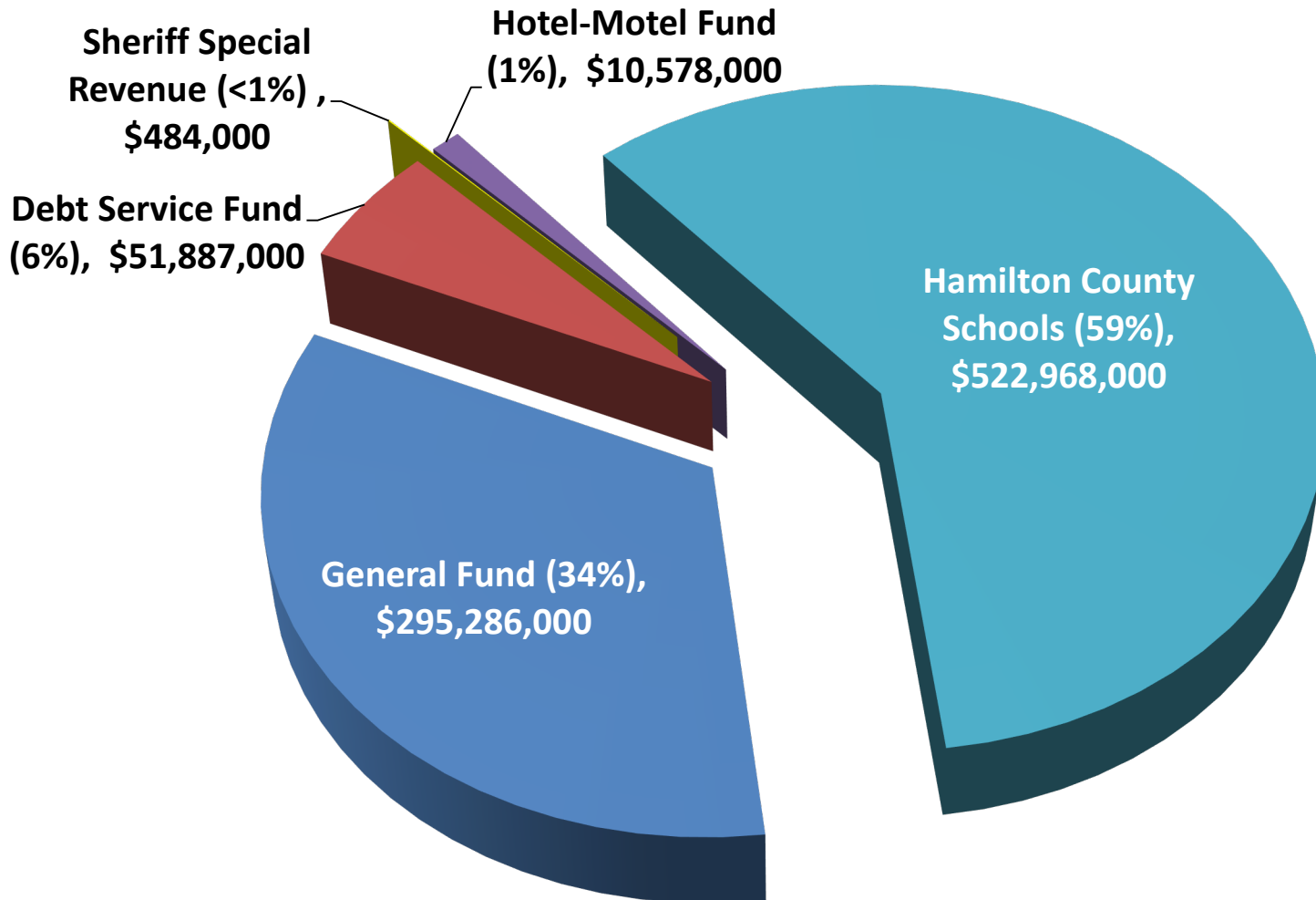


Expenditures Budget by Fund

	FY 2023 Proposed	FY 2022 Budget
General Fund	\$ 295,286,000	\$ 284,173,000
Debt Service Fund	51,887,000	49,065,000
Sheriff Special Revenue Fund	484,000	484,000
Hotel Motel Fund	10,578,000	7,358,000
Hamilton County Schools	522,968,000	491,959,000
	\$ 881,203,000	\$ 833,039,000

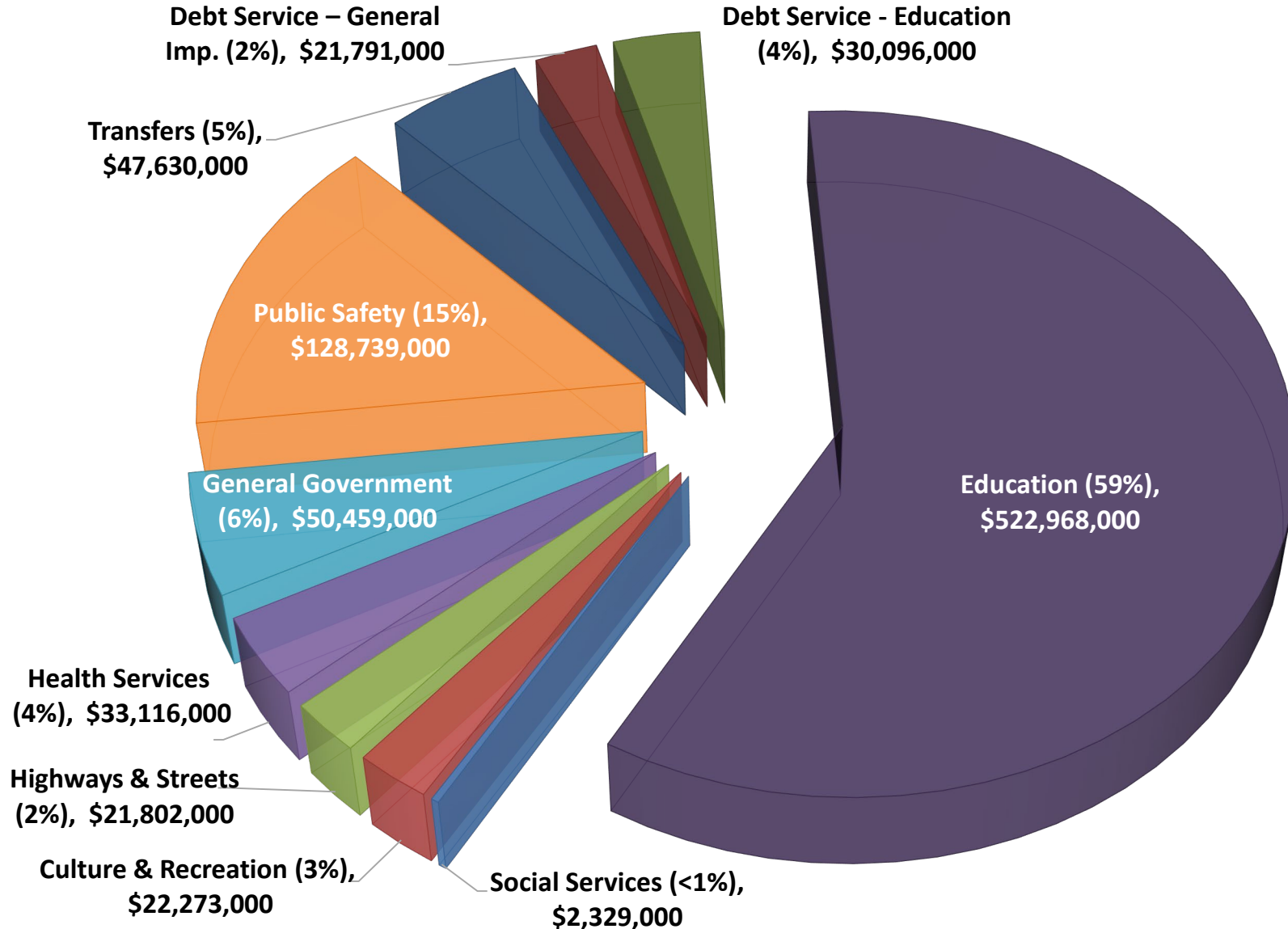
Expenditures by Fund

All Budgeted Funds (\$881,203,000)



Expenditures by Function

All Budgeted Funds (\$881,203,000)



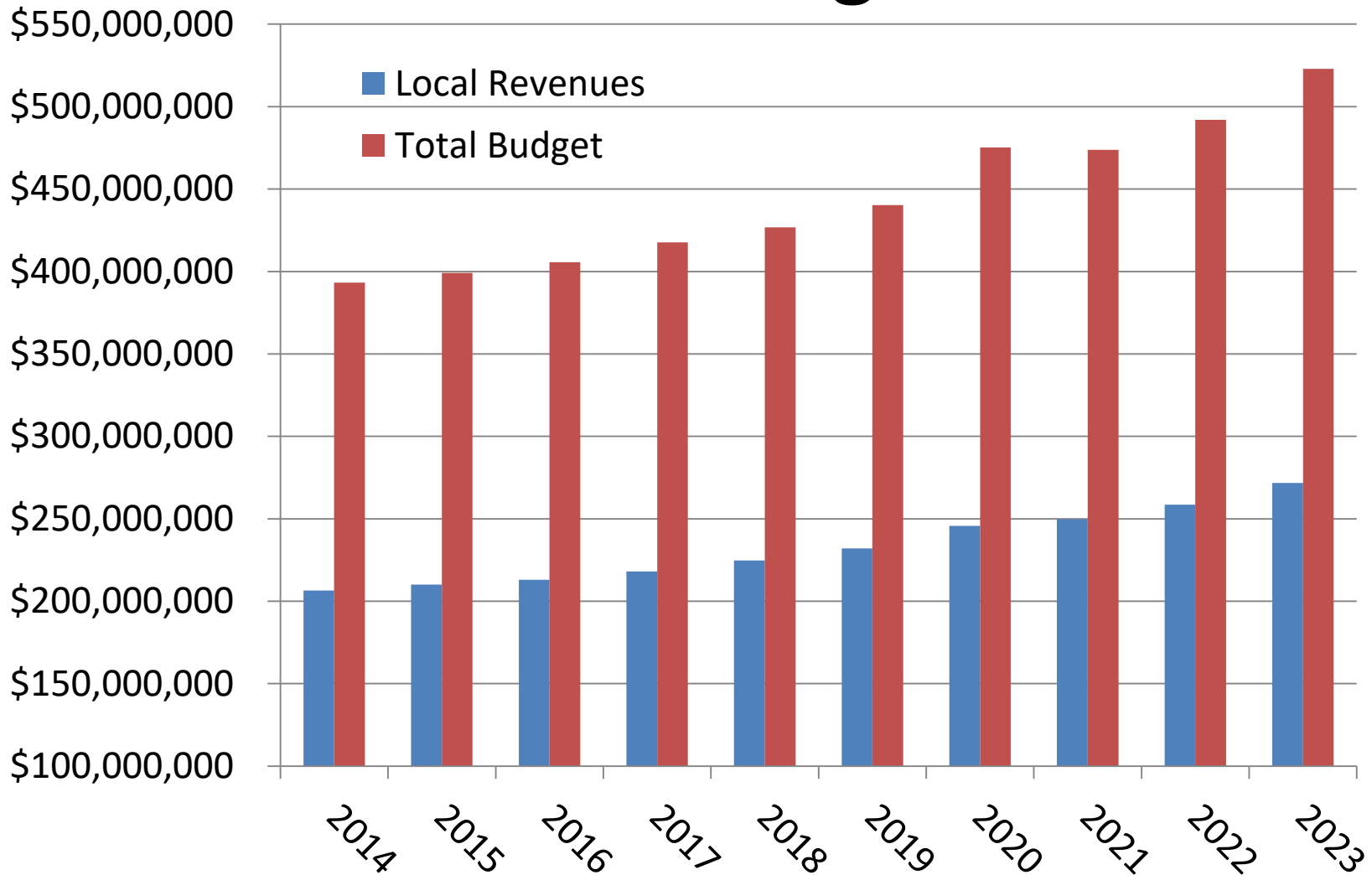
FY 2023 Budget

Hamilton County Schools (HCS)

	FY 2023 Proposed	FY 2022
General Purpose School Fund	\$ 456,097,000	\$ 434,337,000
Federal Projects	36,083,000	28,496,000
Food Service Fund	22,875,000	21,758,000
Self Funded Projects	7,913,000	7,368,000
	<u>\$ 522,968,000</u>	<u>\$ 491,959,000</u>
<i>Change from FY 2022</i>	<u><i>\$31,009,000</i></u>	<u><i>(6.3%)</i></u>

HCS – Budgeted Operations

FY 2014 through 2023



FY 2023 Budget

General Fund

Total Budget:	<u>\$295,286,000</u>
<i>Increase over FY 2022:</i>	<i>\$11,114,000 (3.9%)</i>

The next several slides pertain only to the County General Fund

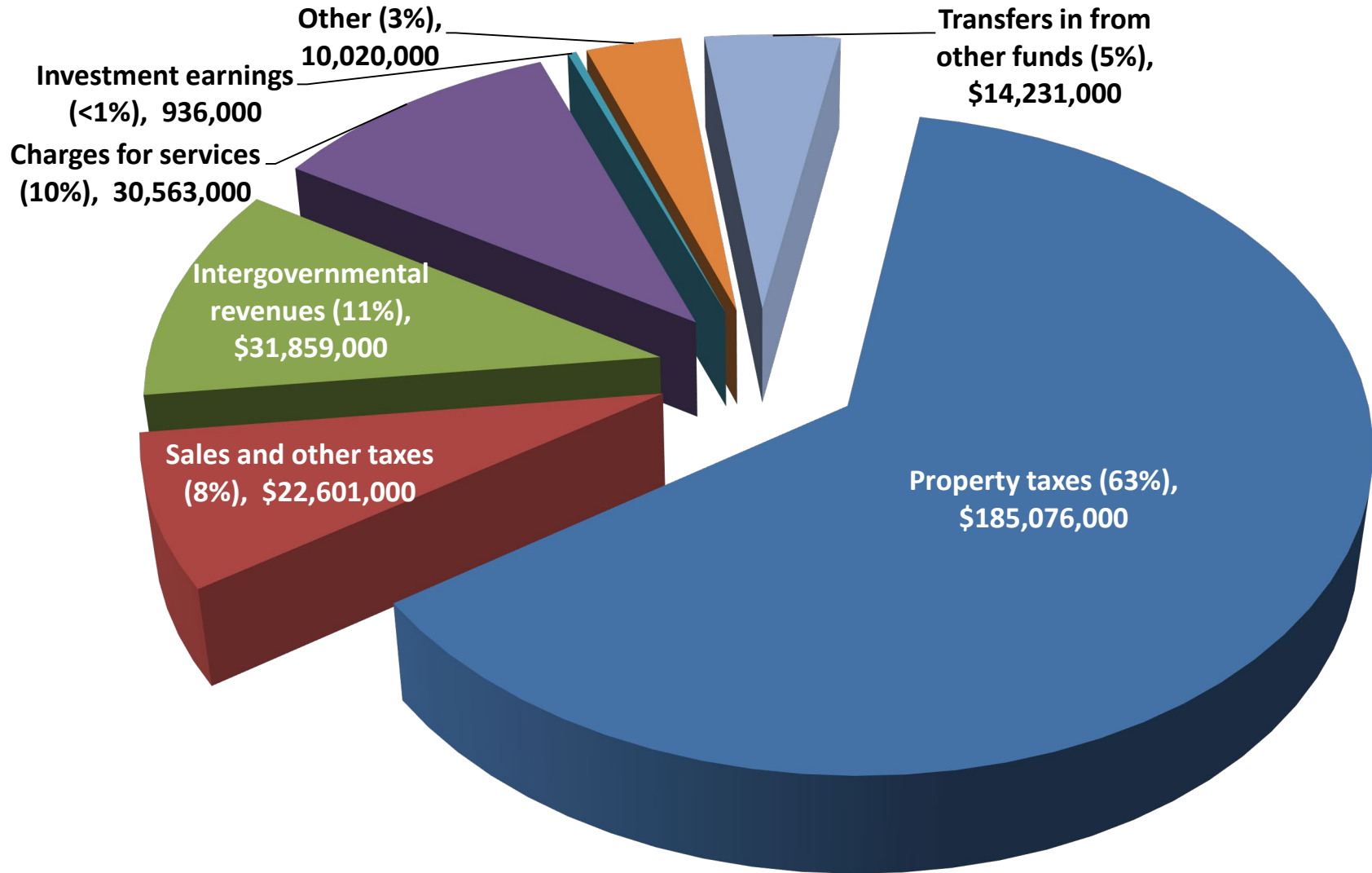
General Fund Revenues

(\$295,286,000)

- Increase over FY 2022 of \$11.1 million (3.9%)
 - + \$4.0 million – growth in property taxes (2.2%)
 - + \$2.6 million – growth in sales taxes
 - + \$4.8 million – growth in ambulance billings
 - + \$1.4 million – constitutional officer excess fees
 - - \$2.5 million – boarding Federal and State inmates
 - - \$1.9 million – State grant for infrastructure

General Fund

Revenues by Source (\$295,286,000)



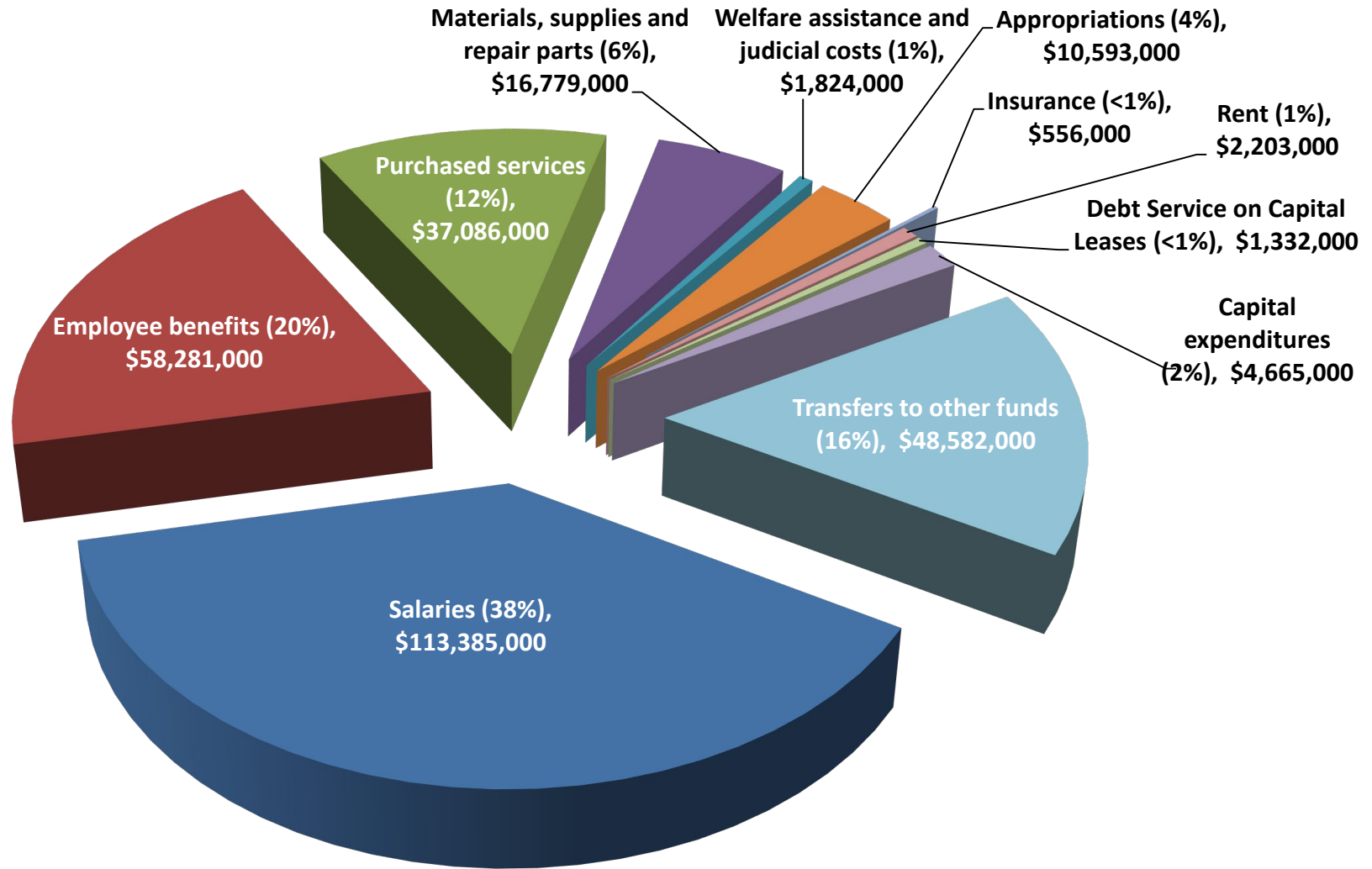
General Fund Expenditure Cuts

Significant cuts from the requested budgets totaling \$39.8 million were necessary:

- Capital Outlay \$16.1 million
- Sheriff \$ 6.6 million
- Alton Park Dev. Corp. \$ 3.6 million
- Emergency Medical Services \$ 2.4 million
- Volunteer Services (mainly VFDs) \$ 2.2 million
- Debt service appropriation \$ 2.0 million
- Parks & Recreation \$ 1.3 million
- Highway and associated departments \$ 1.3 million

General Fund

Expenditures by Type (\$295,286,000)



General Fund

Significant Operating Costs

- Salaries and Employee Benefits - 58% of budget
- Changes to Employee Compensation
 - Significant Adjustment to Pay Plan:
 - » Minimum salary - \$31,307 (\$15.05/hr)
 - » Majority of starting salaries increase 10.4%
 - Annual Raise – higher of:
 - » Adjustment to minimum salary of Pay Plan
 - » \$2,500
 - » 3%

General Fund

Significant Operating Costs

- Cost of annual raises - **\$6.9 million**
- Other adjustments to salaries:
 - Funds to address compression - **\$1.1 million**
- Employee Positions – Full-time
 - » 10 less FT positions
 - » From 2,015 to 2,005 in FY 2023

General Fund

Significant Operating Costs (cont.)

- Employee Benefits (20% of budget)
 - No increase in health insurance costs
 - Slight increase in pension costs (Hybrid only)
- Debt Service appropriation - **\$47.6 million**
- Capital Outlay - **\$6.2 million**

General Fund

Significant Operating Costs (cont.)

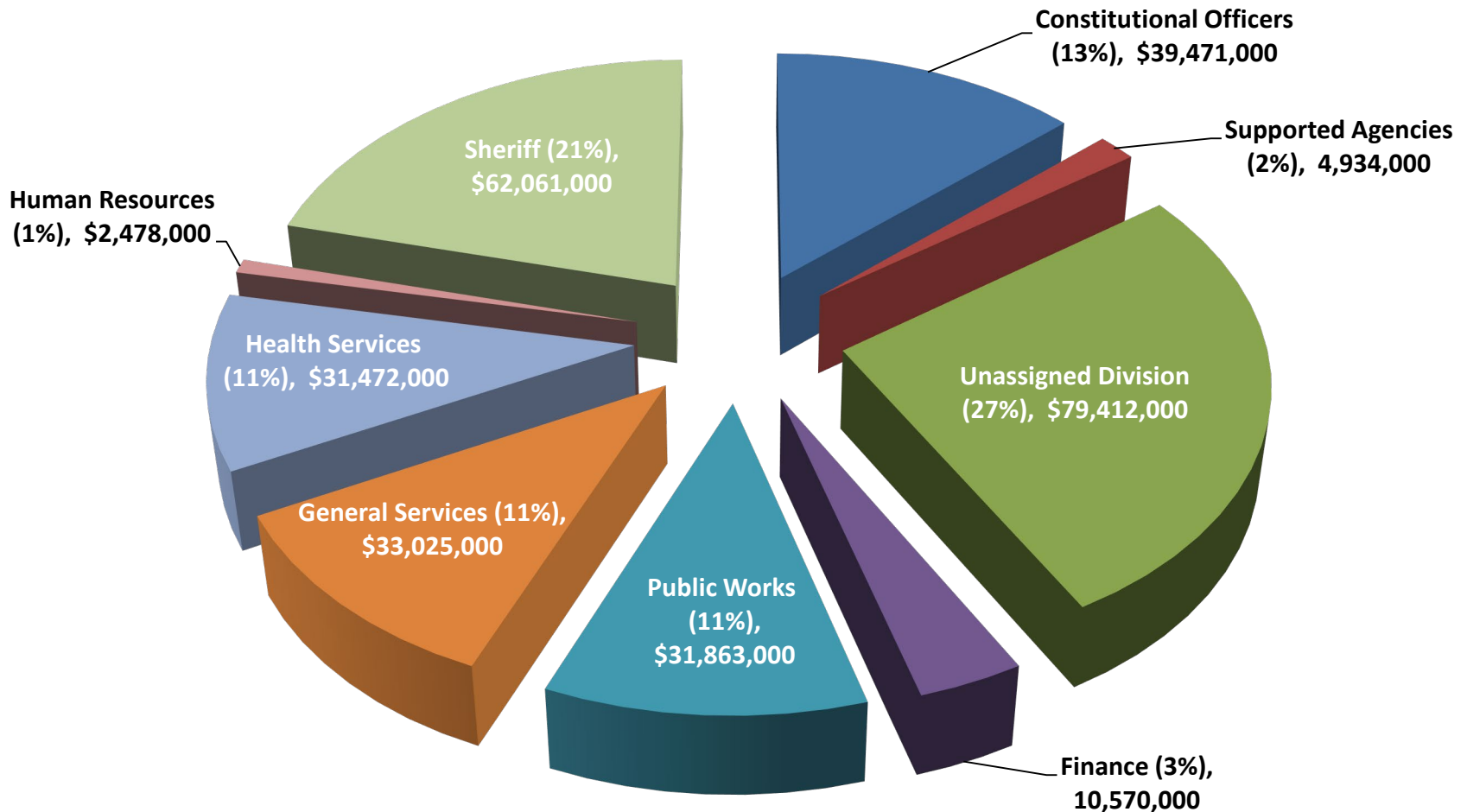
Capital Outlay

- Total requested: \$22,307,000
- Total recommended: \$ 6,224,000
- *Parks & Recreation* \$1,280,000
- *Vehicles (lease program)* \$1,272,000
- *Sheriff* \$1,100,000
- *Highway and PLM Shops* \$ 810,000

General Fund Budget by Division

	FY 2023 Proposed	FY 2022 Budget
Constitutional Officers	\$ 39,471,000	\$ 38,416,000
Supported Agencies	4,934,000	4,837,000
Unassigned	79,412,000	78,343,000
Finance	10,570,000	10,050,000
Public Works	31,863,000	30,696,000
General Services	33,025,000	29,116,000
Health Services	31,472,000	29,893,000
Human Resources	2,478,000	2,316,000
Sheriff	62,061,000	60,506,000
	\$ 295,286,000	\$ 284,173,000

General Fund Expenditures by Division (\$295,286,000)



General Fund Expenditures

Constitutional Officers (13%)

- Total Expenditures: **\$39,471,000⁽¹⁾**
Increase over FY 2022 **\$1,055,000 (2.7%)**
- Major changes:
 - Election Commission \$ 596,000
 - Assessor of Property \$ 184,000
 - Juvenile Court Detention Unit \$ 127,000
 - Juvenile Court Judge \$ 114,000
 - **General Sessions Court** **- \$ 124,000**

⁽¹⁾ - includes employee raises - \$1,143,000

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

General Fund Expenditures

Supported Agencies (2%)

- Total Expenditures: **\$4,934,000**
Increase over FY 2022 **\$ 97,000 (2.0%)**
- Major changes:
 - Air Pollution Control \$ 40,000
 - African American Museum 23,000

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 (27%)

- Total Expenditures: **\$79,412,000⁽¹⁾**
Increase over FY 2022 **\$1,069,000 (1.4%)**
- Major changes:
 - Debt Service Appropriation \$ 853,000
 - Emergency Management \$ 295,000
 - WWTA \$ 245,000
 - County Attorney \$ 230,000
 - Capital Outlay - **\$ 910,000**

(1) - includes employee raises - \$347,000

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 (3%)

- Total Expenditures: **\$10,570,000⁽¹⁾**
Increase over FY 2022 **\$520,000 (5.2%)**
- Major changes:
 - Information Technology \$ 226,000
 - Accounting \$ 182,000

(1) - includes employee raises - \$358,000

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 (11%)

- Total Expenditures: **31,863,000⁽¹⁾**
Increase over FY 2022 ***\$1,167,000 (3.8%)***
- Major changes:
 - Parking Garages (Cherry St., Health Dept.) \$ 367,000
 - Highway and associated departments \$ 279,000
 - Security Services \$ 253,000

(1) - includes employee raises - \$789,000

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 (11%)

- Total Expenditure Requests: **\$33,025,000**⁽¹⁾
Increase over FY 2022 **\$3,909,000 (13.4%)**
- Major changes:
 - Emergency Medical Services: \$ 3,014,000
 - Parks and Recreation \$ 588,000

(1) - includes employee raises - \$1,123,000

Includes Emergency Medical Services, Corrections,
Parks & Recreation

General Fund Expenditures

Health Services Division (11%)

- Total Expenditure Requests: **\$31,472,000⁽¹⁾**
Increase over FY 2022 **\$1,580,000 (5.3%)**
- Major changes:
 - Coronavirus \$ 549,000

(1)- includes employee raises - \$1,105,000

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: **\$2,478,000⁽¹⁾**
Increase over FY 2022 **\$162,000 (7.0%)**
- Major changes:
 - Benefits **\$ 118,000**

(1)- includes employee raises - \$89,000

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%)

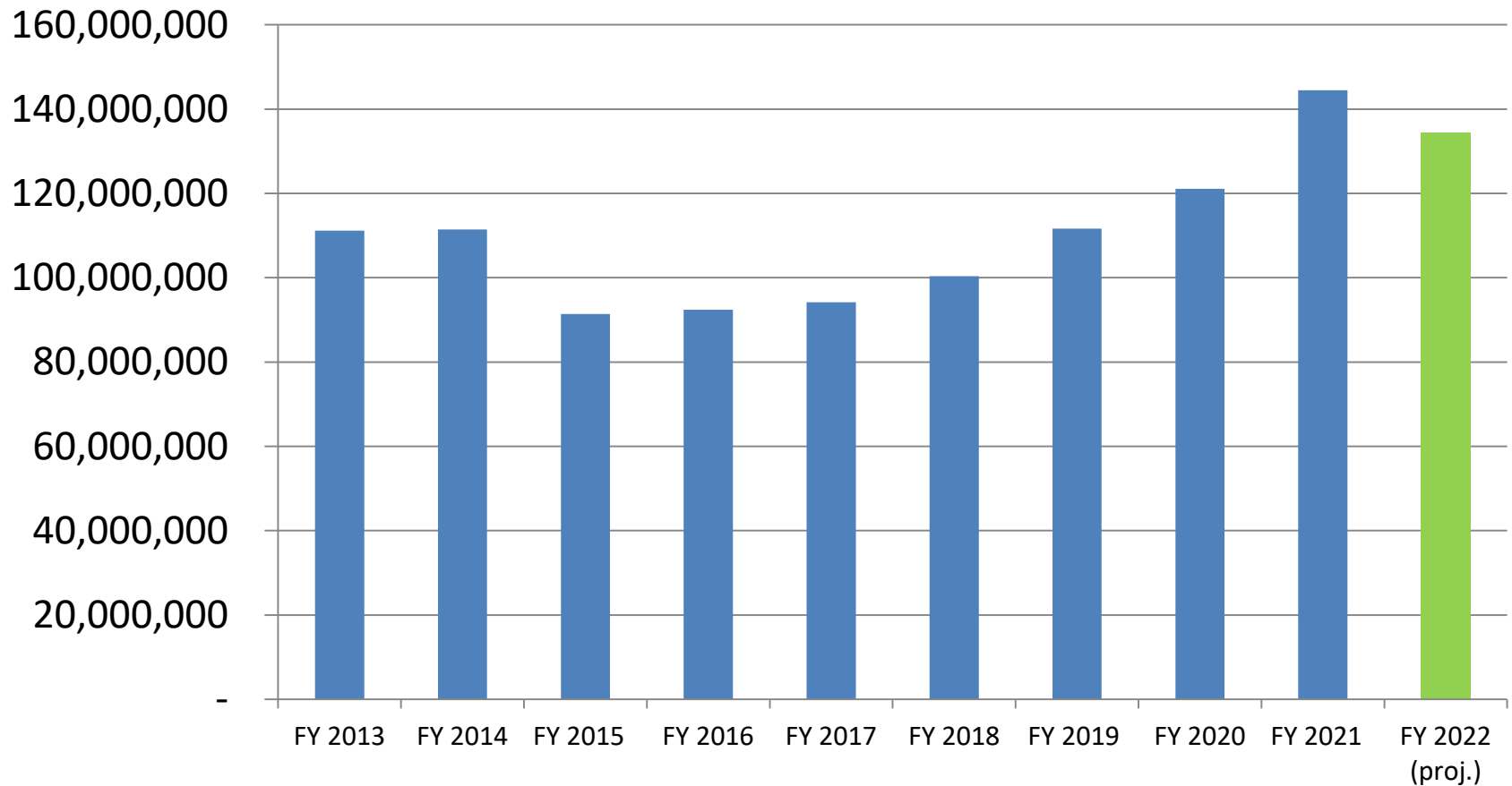
- Total Expenditure Requests: **\$62,061,000⁽¹⁾**
Increase over FY 2022 **\$1,555,000 (2.6%)**
- Major changes:
 - Corrections **\$ 874,000**

(1) - includes employee raises - \$1,711,000

An accumulation of several departments whose primary function is
law enforcement

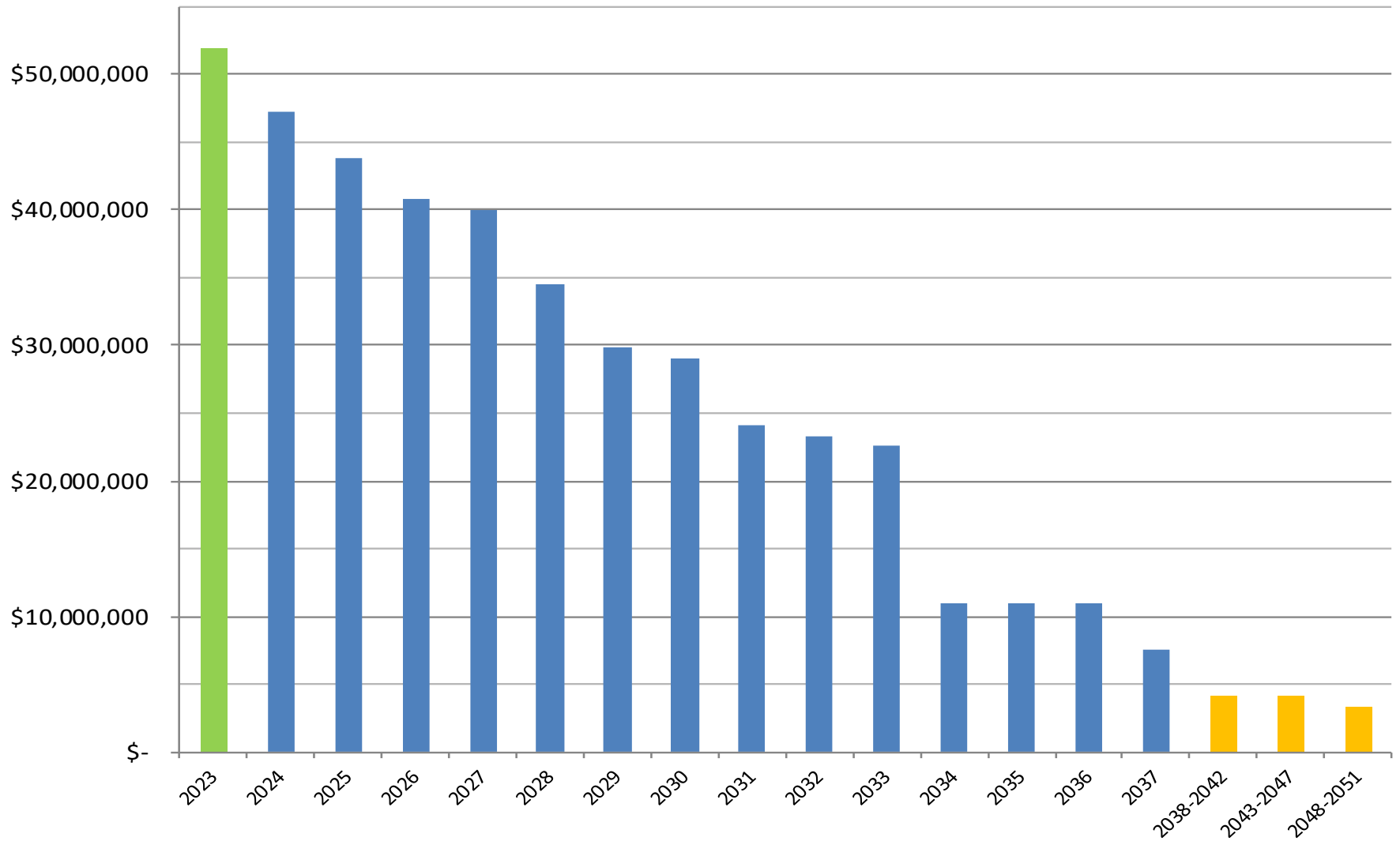
General Fund Fund Balance

FY 2013 – 2021 (Actual), 2022 (Projected)



Debt Service Fund

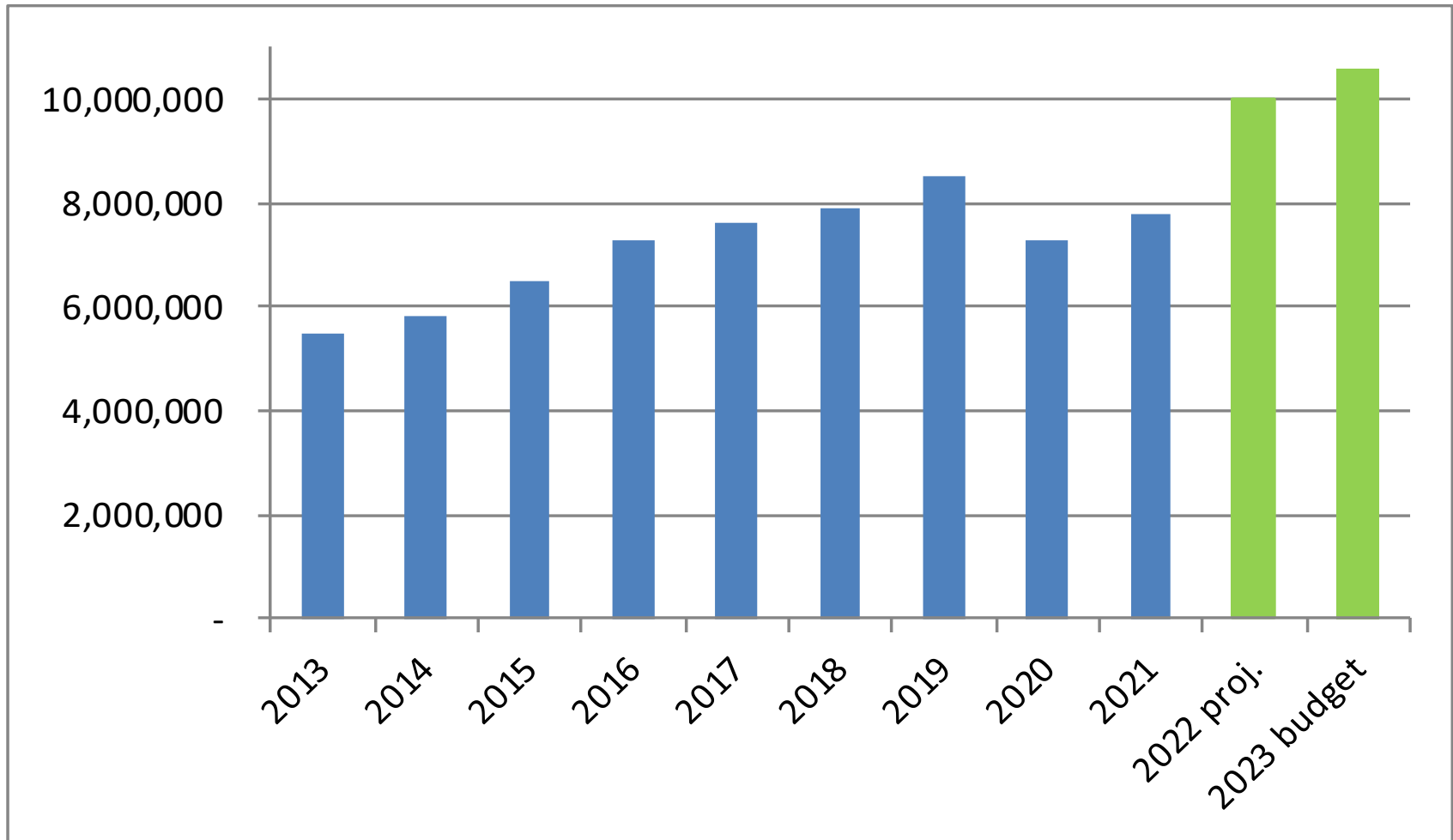
Scheduled Debt Service Payments



Other Budgeted Funds

Hotel Motel Fund

10-Year History of Collections

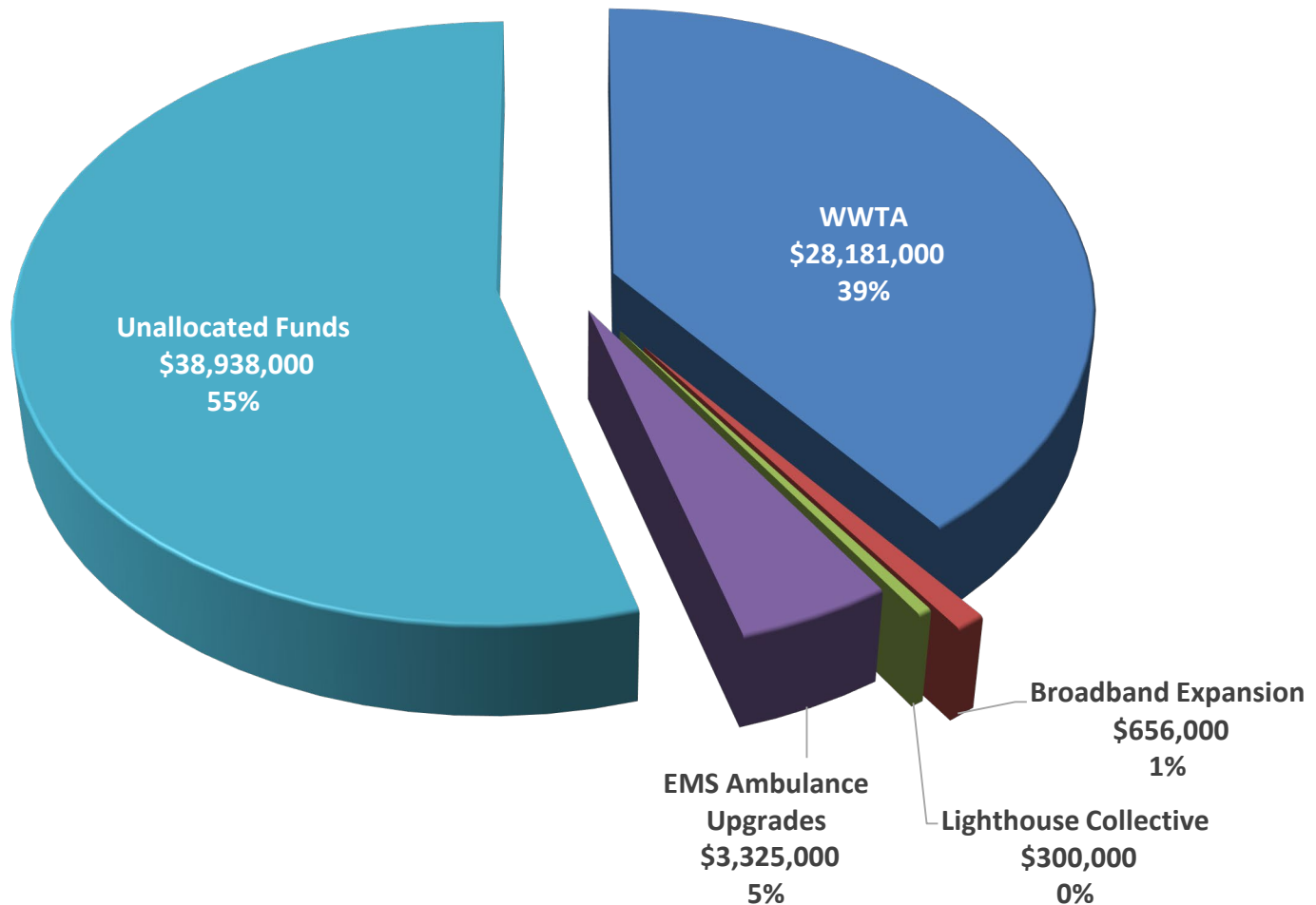


American Rescue Plan (ARP)

- Awarded \$71.4 million in proceeds
 - Final payment of \$35 million to arrive this month
- ARP revenues/expenditures are NOT included in the FY 2023 budget
- Commission has appropriated spending to date - \$32.5 million
- Balance remaining - \$38.9 million

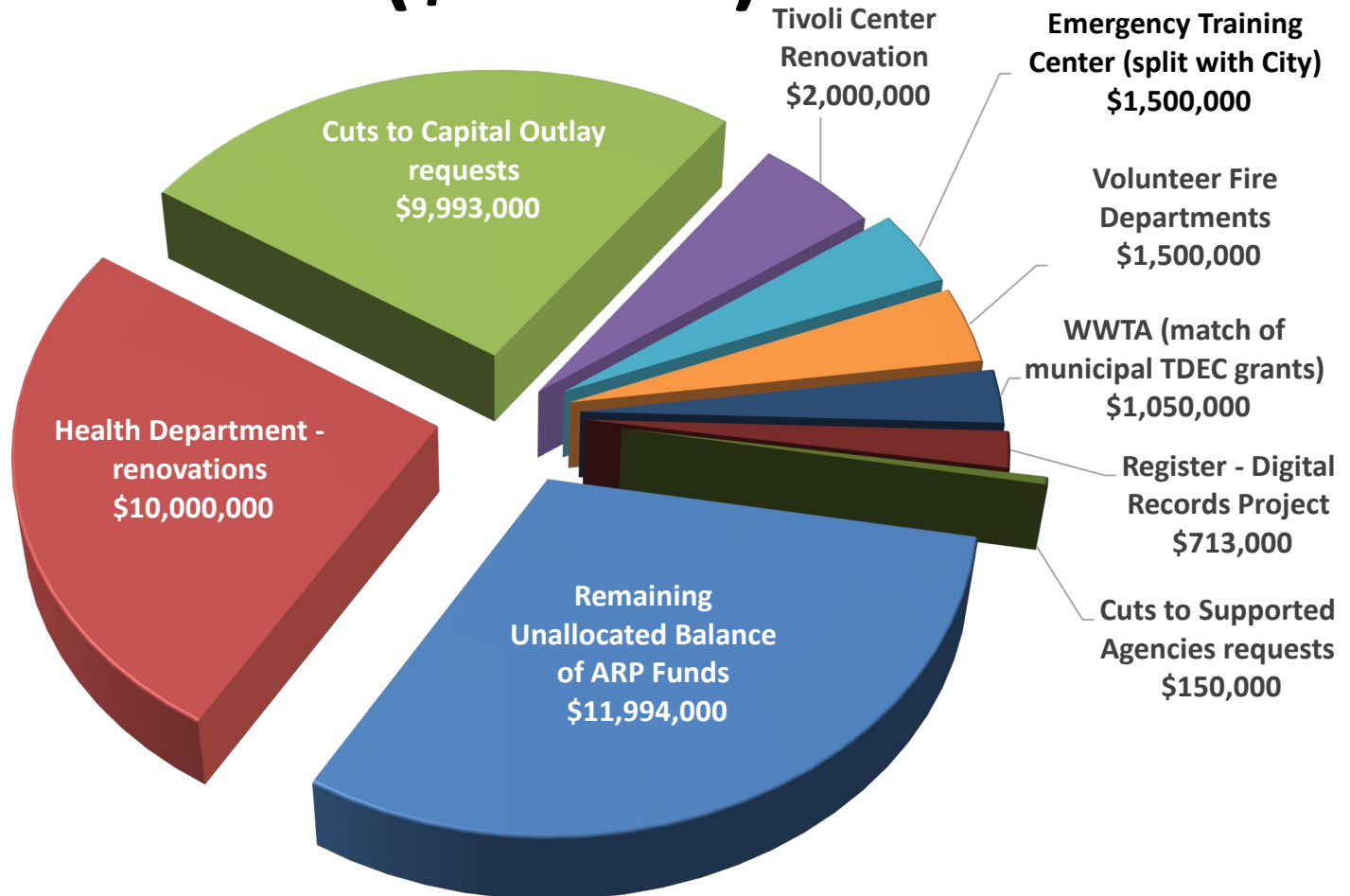
American Rescue Plan (ARP)

Total Awarded - \$71.4M



American Rescue Plan (ARP)

Allocation of Remaining Balance (\$38.9M)



FY 2023 Budget – Priorities

1. Maintain services within fiscal constraints
 - Public Health – continue to address COVID-19
 - Meet all Maintenance of Efforts requirements
2. Employee Compensation
 - Majority of revenue growth used to address issues with recruiting and retention of employees
3. American Rescue Plan Act
 - \$10 million used to fund capital outlay
 - \$1.5 million of ARP to address VFD capital needs
4. No increase in property tax rates

Hamilton County Budget Workshop

NEXT STEP

Presentation of FY 2023 Budget

June 1, 2022

FY 2023 Budget Book

- Budget Book will be posted on the County's website on June 1, 2022
- Printed copy of the budget book will be given to each Commissioner requesting one.
 - Others can access budget book at website and on CERP.

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QUESTIONS