



Hamilton County Budget Presentation

FY 2025 County Budget

May 20, 2024

FY 2025 Budget

Key Dates

- State of the County address (March 28, 2024)
- Budget Hearings:
 - May 8, 2024 – Supported Agencies and VFDs
 - May 15, 2024 – Independent Offices, CTC
- Budget books to Commissioners – May 17, 2024
- Budget Presentation (Co. General Govt.) – May 20, 2024
- **Commission Vote: June 26, 2024**
 - *Note – As of this date, the Board of Education has not approved the HCS FY 2025 budget. This budget will be presented to the Commission following approval by the HCBOE.*

FY 2025 Budget Budgeted Funds

- This presentation includes budgets for:
 - County General Fund
 - Debt Service Fund
 - Sheriff Special Revenue Fund
 - Narcotics Fund
 - Sexual Offenders Fund
 - Hotel Motel Fund

NOTE - Hamilton County Schools

As previously noted, the Board of Education has not as yet approved the HCS FY 2025 budget. This budget will be presented to the Commission following approval by the HCBOE.

FY 2025 Budget Priorities

- **Investing in County Employees**

- Modest cost of living increase to employees
- Limit the burden of the rising cost of health insurance on employees
- Add additional holiday (President's Day)

- **Investing in Young Families**

- Increased Grant Funding for Parents as Teachers
- Increased Grant Funding for the Women, Infant and Children (WIC) program
- Budget neutral creation of the Center for Thriving Families

FY 2025 Budget Priorities

- **Public Safety**
 - Maximize use of opioid settlement proceeds
 - Establish EMS Quick Response Team to address opioid crisis
 - Investments in Sheriff's Office, Juvenile Court, and Volunteer Fire
- **Road Improvements**
 - Additional funding for equipment
 - Focus on resurfacing nearly 40 miles of roadway
 - Roadway safety with reflectors and upgraded road signage
- **Education Facilities Plan**
 - Preparing for bond issue in August 2024

General Government Expenditures Budget by Fund

	FY 2025 Proposed Budget	FY 2024 Adopted Budget
General Fund	\$ 328,774,000	\$ 319,601,000
Debt Service Fund	47,287,000	47,264,000
Sheriff Special Revenue Fund	484,000	484,000
Hotel Motel Fund	11,762,000	12,279,000
Total, excl. HCS	\$ 388,307,000	\$ 379,628,000

FY 2025 Budget

General Fund

Total Budget:	<u>\$328,774,000</u>
<i>Increase over FY 2024:</i>	<i>\$9,173,000</i>

The next several slides pertain only to the County General Fund.

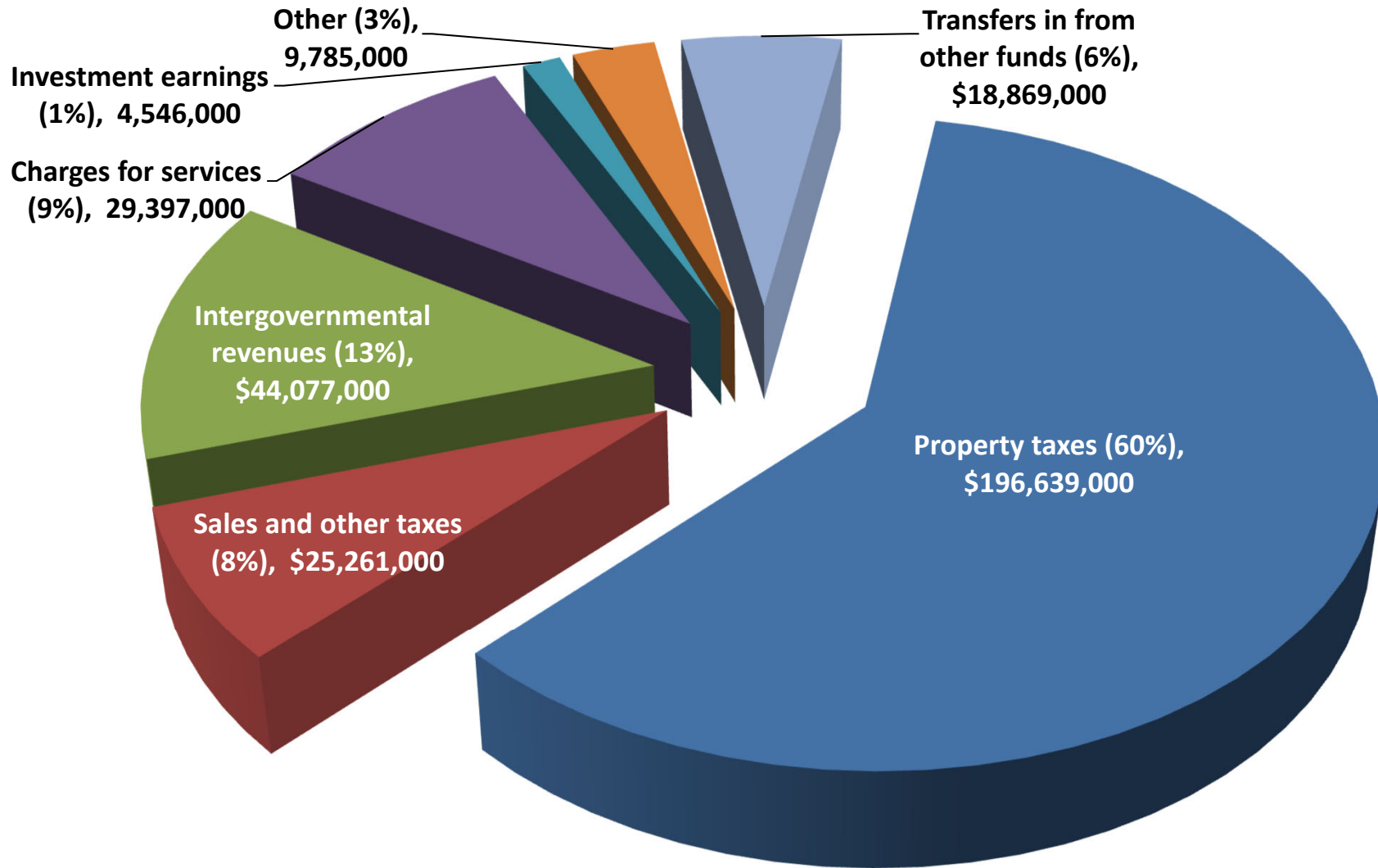
General Fund Revenues

(\$328,774,000)

- Increase over FY 2024 of \$9.2 million
 - + \$4.9 million - growth in State grants
 - + \$2.7 million – growth in property taxes
 - + \$2.4 million - interest earnings
 - + \$1.8 million – growth in ambulance billings
 - + \$1.0 million – const. officer excess fees
 - - \$4.1 million – accounting change – WWTA

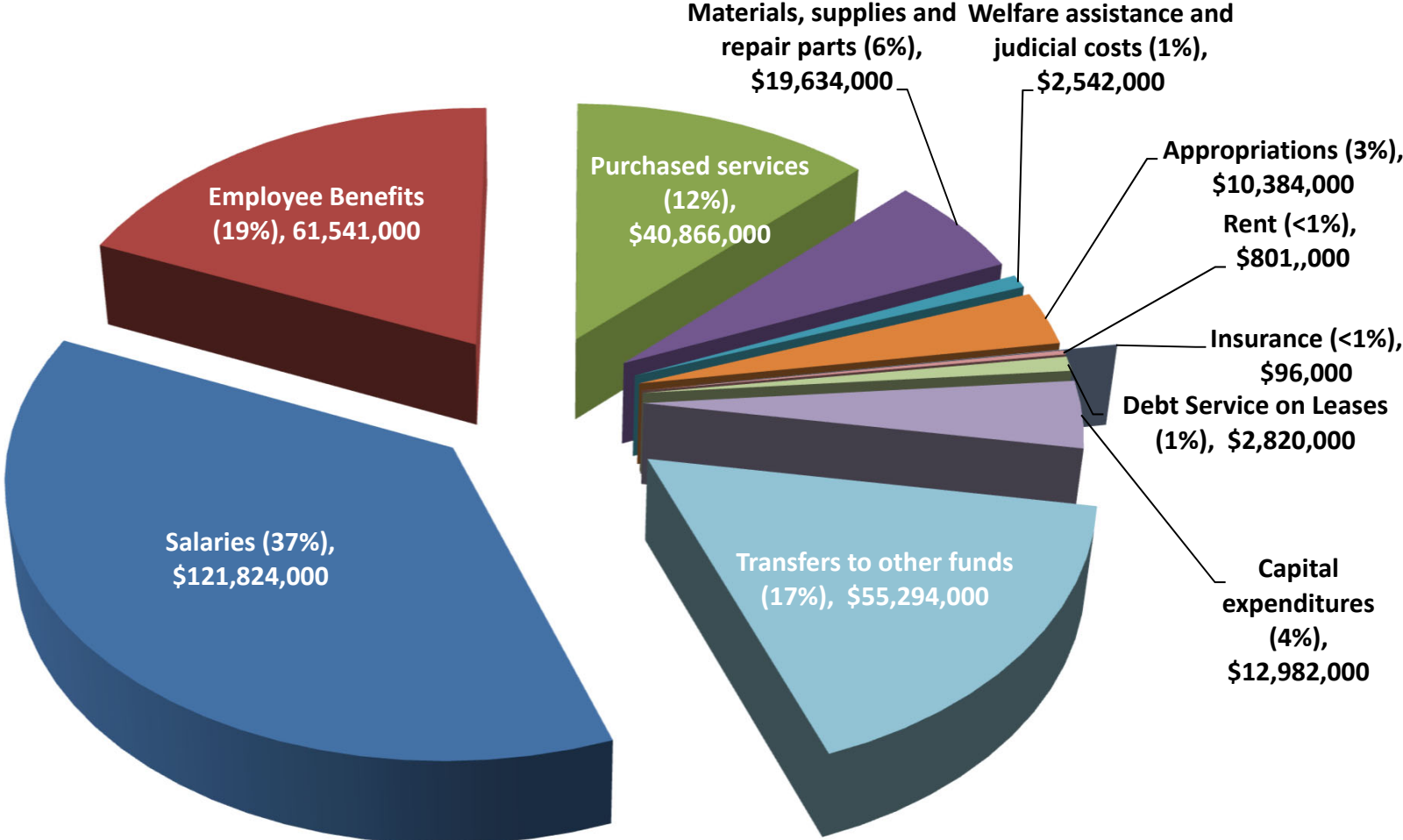
General Fund

Revenues by Source (\$328,774,000)



General Fund

Expenditures by Type (\$328,774,000)



General Fund

Significant Operating Costs

- Salaries and Employee Benefits - 56% of budget
- Changes to Employee Compensation
 - » Annual Raise – 2% with floor of \$1,000
 - Cost - \$2.4 million
 - » Employee Medical Insurance – \$4.2 million
 - Will require plan changes with projected cost savings of \$5.0 million

Employee Salaries

- Total cost of Salaries: **\$121,823,000**
- Full-Time County employees:
 - **1,942** in FY 2024 original budget (excl. WWTA)
 - **1,946** in FY 2025 proposed budget
- Average salary of a County full-time employee:
\$60,100
- Median salary of a County full-time employee:
\$53,000

Employee Health Benefits

- Total FY 2025: **\$35,214,000**
- Health costs include:
 - Medical and prescription drug claims
 - Employee Clinic
 - Employee Pharmacy
 - Medical costs for retirees (up to age 65)
 - Stop loss coverage (claims > \$275,000/year)
 - Administrative fees paid to CIGNA

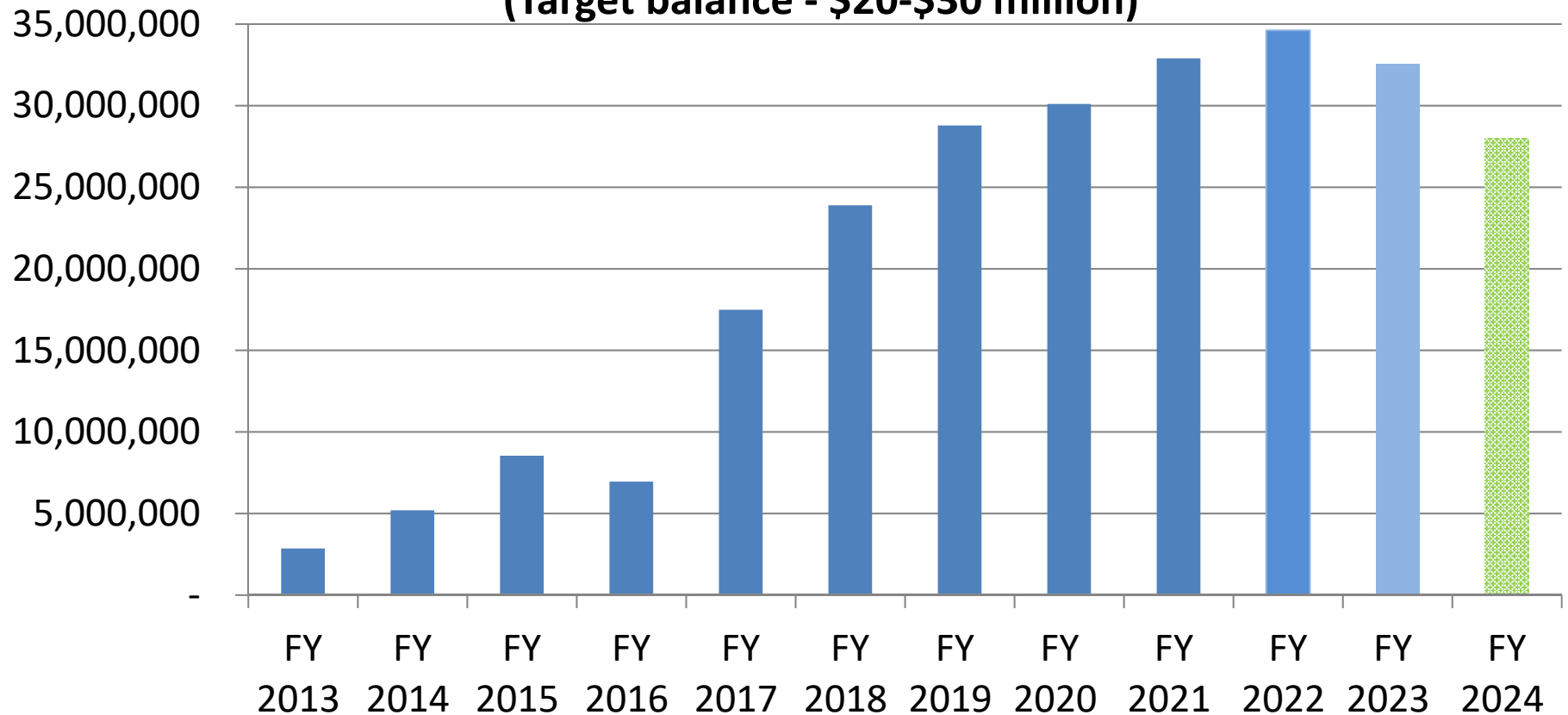
Employee Health Benefits

Self-Insurance Fund

FY 2013 – 2023 (actual); FY 2024 (projected)

Fund Balance

(Target balance - \$20-\$30 million)



General Fund

Significant Operating Costs

- Debt Service appropriation - **\$44.9 million**
- Corrections (Jail) - **\$29.1 million**
- Capital Outlay - **\$14.4 million**

General Fund

Significant Operating Costs

Capital Outlay

- Total recommended: **\$ 14,414,000**

Health Department (building impr. using Federal grant)	\$4,705,000
Harrison Senior Community Center (90% grant funded)	\$1,563,000
Sheriff (building improvements and equipment)	\$1,400,000
Emergency Management:	\$ 735,000
Volunteer Fire Equipment:	\$ 300,000

General Fund Budget by Division

	FY 2025	
	Proposed	FY 2024 Budget
Independent Offices	\$ 42,246,000	\$ 39,640,000
Supported Agencies	4,542,000	5,088,000
Unassigned	89,826,000	93,777,000
Finance	11,896,000	11,547,000
Public Works	46,659,000	44,139,000
Health Services	31,604,000	30,592,000
Human Resources	2,335,000	2,251,000
Public Safety	31,373,000	27,763,000
Sheriff	68,293,000	64,804,000
	<u>\$ 328,774,000</u>	<u>\$ 319,601,000</u>

General Fund

Changes to Division Structure

- General Services Division will be renamed as Public Safety Division
 - Includes Medical Examiner; Opioid Remediation; Fire Training; Volunteer Services; Alternate Sentencing; EMS
- Public Works Division is expanded
 - To include all Parks & Recreation departments; Railroad Authority

NOTE: all comparative amounts for prior years have been reclassified to agree to the new division organization structure.

General Fund Expenditures

Independent Offices

- Total Expenditures: **\$42,246,000⁽¹⁾**
Increase over FY 2024 **\$2,606,000**

- Major changes:

- Election Commission \$ 444,000
- Assessor of Property \$ 336,000
- Juvenile Court Detention Unit \$ 216,000
- County Court Clerk \$ 216,000
- Juvenile Court Safe Baby Court (new grant) \$ 196,000
- Circuit Court Clerk \$ 176,000
- Juvenile Court Judge \$ 134,000

(1) - includes employee raises - \$438,000 & health insurance increase - \$963,000

Includes multiple departments headed by an elected official and/or an official independent of the mayor's office

General Fund Expenditures Supported Agencies

- Total Expenditures: **\$4,542,000**
Decrease from FY 2024 ***\$ 546,000***

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

General Fund Expenditures Unassigned Departments

- Total Expenditures: \$89,826,000⁽¹⁾
Decrease from FY 2024 *\$3,951,000*
- Major changes:
 - ECD (primarily grant funded) \$ 746,000
 - Insurance \$ 613,000
 - *WWTA Budget/Accounting Change* - \$ 4,076,000
 - *Capital Outlay* - \$ 1,677,000

(1) - includes employee raises - \$141,000 & health insurance increase - \$175,000

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

- Total Expenditures: **\$11,896,000⁽¹⁾**
Increase over FY 2024 **\$349,000**

(1) - includes employee raises - \$142,000 & health insurance increase - \$206,000

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

General Fund Expenditures

Public Works Division

- Total Expenditures: **46,659,000⁽¹⁾**
Increase over FY 2024 **\$2,520,000**
- Major changes:
 - Highway and associated departments **\$1,574,000**

(1) - includes employee raises - \$328,000 & health insurance increase - \$632,000

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

General Fund Expenditures Health Services Division

- Total Expenditure Requests: **\$31,604,000**⁽¹⁾
Increase over FY 2024 **\$1,012,000**

(1)- includes employee raises - \$340,000 & health insurance increase – \$658,640

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

- Total Expenditure Requests: **\$2,335,000**⁽¹⁾
Increase from FY 2024 **\$84,000**

(1)- includes employee raises - \$30,000 & health insurance increase - \$40,000

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 Public Safety Division

- Total Expenditure Requests: **\$31,373,000⁽¹⁾**
Increase over FY 2024 **\$3,610,000**

- Major changes:

- Opioid plans for restricted/unrestricted funds **\$2,431,000**
 - EMS Quick Response Team
 - Community Grants & Appropriations
 - Staffing to address specific opioid related issues
 - Special Prosecutor

(1) - includes employee raises - \$291,000 & health insurance increase - \$462,000

This is a new division created for FY 2025. Departments were transferred to this Division that were related to Public Safety such as Opioid Remediation, Volunteer Services, Emergency Medical Services and Alternative Sentencing.

General Fund Expenditure Requests Sheriff Division

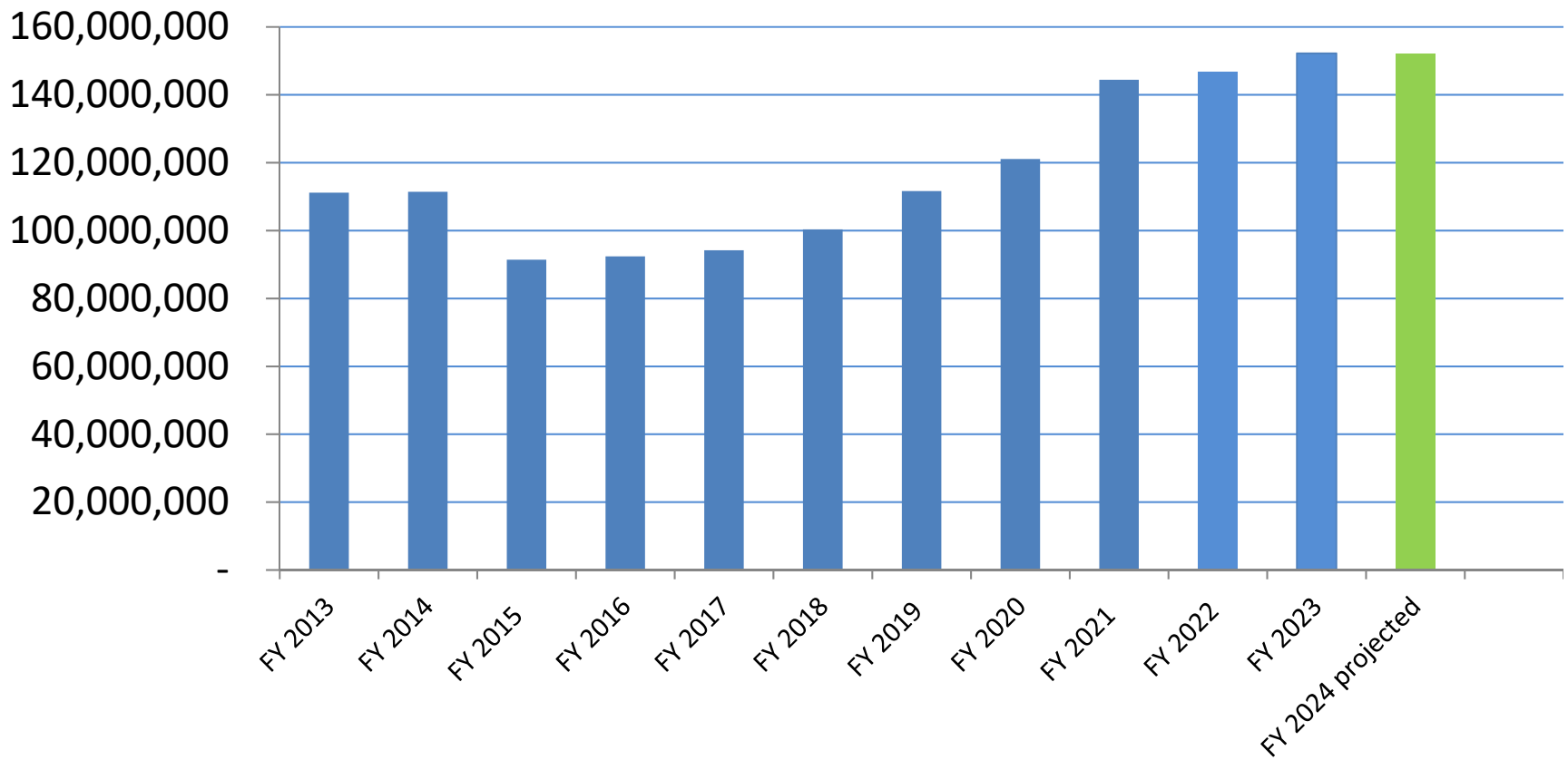
- Total Expenditure Requests: **\$68,293,000⁽¹⁾**
Increase over FY 2024 **\$3,489,000**
- Major changes:
 - School Resource Deputies **\$1,504,000**
(additional state funded SRD positions)
 - Inmate Medical Costs **\$ 450,000**

(1) - includes employee raises - \$675,000 & health insurance increase - \$1,055,000

**An accumulation of several departments whose primary function is
law enforcement**

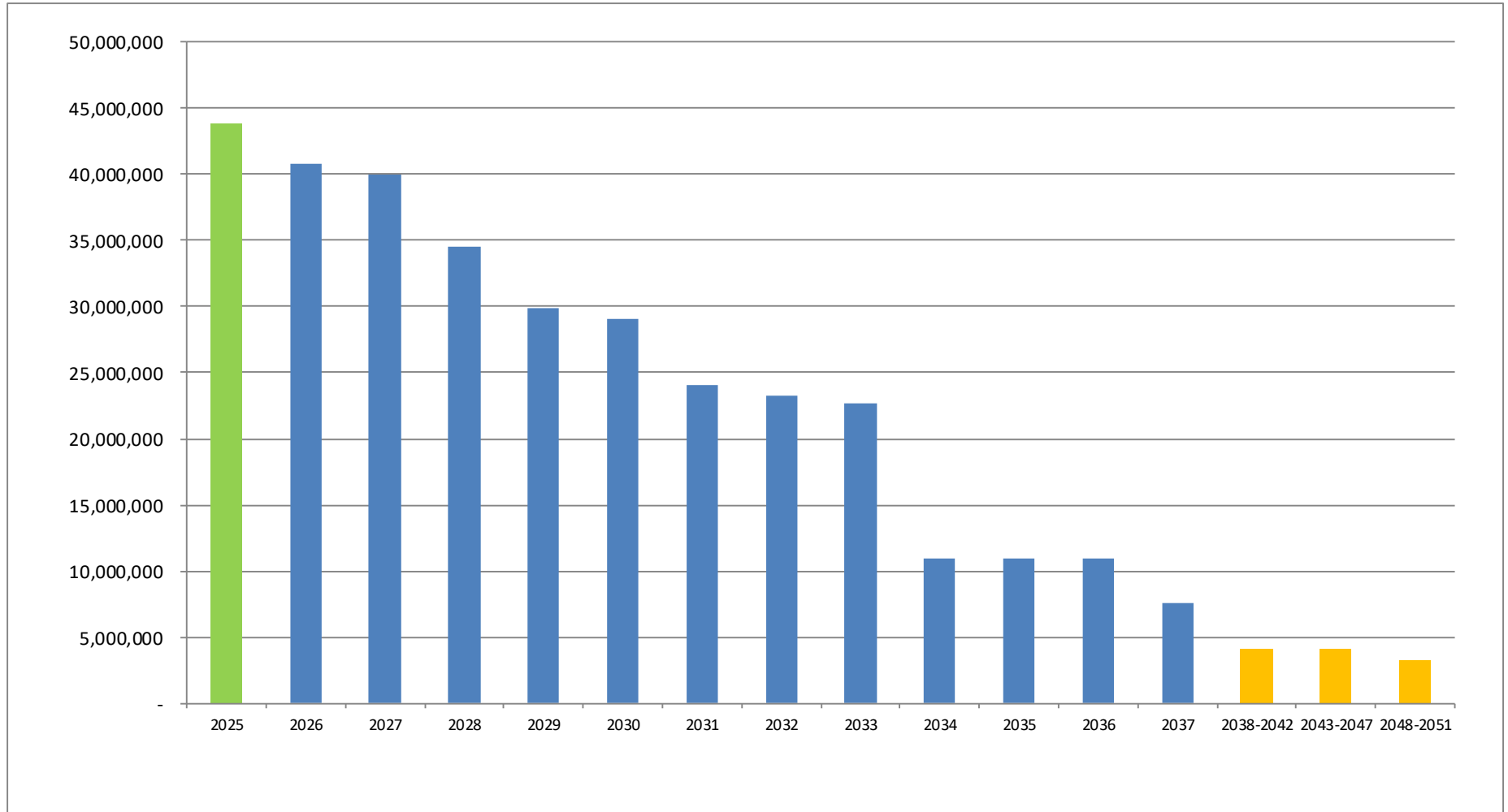
General Fund Fund Balance

FY 2013 – 2023 (Actual), 2024 (Projected)

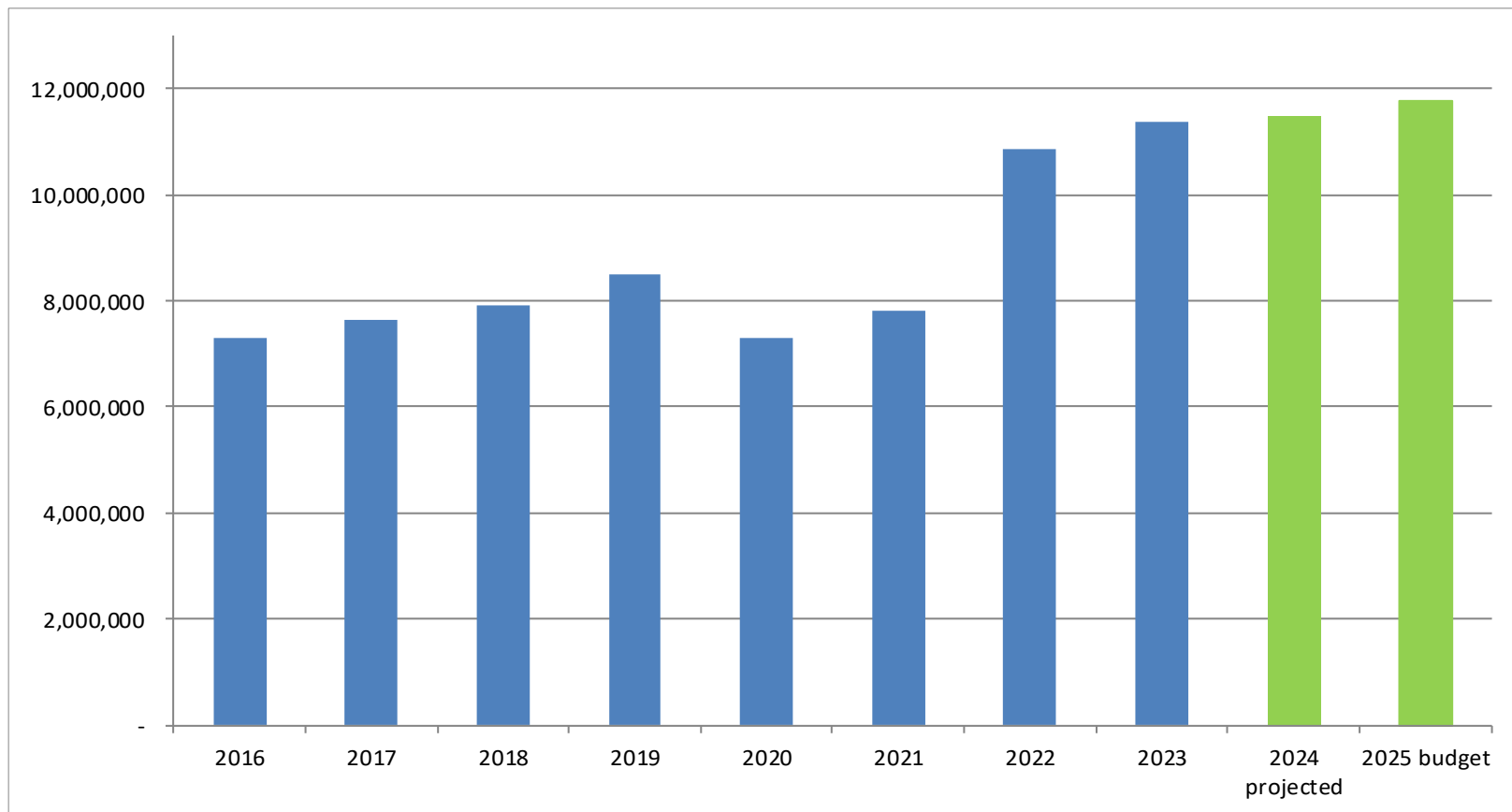


Debt Service Fund

Scheduled Debt Service Payments with Current Bonds Issued



Other Budgeted Funds Hotel Motel Fund 10-Year History of Collections



Other Budgeted Funds

Hotel Motel Fund

Distribution of Proceeds

- FY 2025 Budget proposes continuing to freeze the allocation to CTC at same amount as FY's 2023 and 2024 - (**\$10.4 million**)
- Excess will be used for specific allocations to Medal of Honor Museum, Bessie Smith Hall, and Tourism and Downtown Development Initiatives (**\$1 million**)

Status of ARPA Projects

As of Quarterly Reporting Date 3/31/2024

(NOTE: All ARPA funds must be committed by Dec. 2024 and spent by Dec. 2026)

Category	Allocated Funds	Expenditures/ Obligations	Remaining Balance
Infrastructure: Wastewater	39,231,496	9,753,466	29,478,031
Infrastructure: Broadband	655,617	-	655,617
General Government Capital Projects	16,246,825	14,090,620	2,156,204
Volunteer Services	1,877,634	1,711,635	165,999
Social Services / Promoting Equitable Outcomes	4,485,027	2,212,523	2,272,504
School Projects	6,794,016	2,434,480	4,359,536
Other Projects: Tivoli Foundation & Convention Center	2,151,000	1,508,862	642,138
	71,441,615	31,711,587	39,730,028

Hamilton County Budget Presentation

NEXT STEP

**Scheduled Vote for Adoption of
FY 2025 Budget**

June 26, 2024

Hamilton County Budget Presentation

QUESTIONS