

# 2026 ADMINISTRATOR'S RECOMMENDED BUDGET



**Hamilton County** OHIO



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Commissioners,

It is my privilege to submit the Administration’s recommended budget for the 2026 fiscal year. As a necessity, counties must have resources available to meet anticipated expenditures. To that end, the budget is balanced at \$402.4 million and is in compliance with industry standard practices and Board policy related to fund balance. The recommended 2026 budget reflects an increase of 3.3% from 2025. The recommendation incorporates a one-mill increase in the County’s transfer tax however, all other general fund taxation levels remain constant.

2023 Budget	2024 Budget	2025 Budget	2026 Recommended
\$354,821,550	\$396,114,053	\$389,682,613	\$402,420,809

**Budget Challenges**

While we have achieved a balanced budget, and as we seek to fund the County’s mandated and core services, we are navigating a challenging and uncertain environment. Revenue growth has flattened while at the same time, inflation, wage and benefit cost pressures, and structural service demands continue to build. Departments face rising base costs even absent major programmatic expansions. Departmental budgets will continue to be strained as community needs grow. In addition, the County will need to continue to assess State changes to core County revenue streams which could pose significant impact to future County budgets.

Compounding these financial issues, is the County’s transition away from the years of pandemic relief funding. With these one-time supports winding down, we face a “new normal” in which fewer external relief dollars will be available to address the most critical issues and problems facing the community. In sum, the combination of a constrained revenue outlook, elevated cost pressures, State legislation, and fading one-time supports places us in a decidedly tighter fiscal environment than recent years.

Though our resources are reduced, community needs are not. Our public safety, social services, infrastructure, and community development departments continue to face intensifying demands. At the same time, a number of programs that received federal or State relief funding — particularly through American Rescue Plan Act (ARPA)-related allocations — will continue to need transition plans or alternative funding sources.

Given the fiscal realities, creativity and restraint will become imperative. We cannot rely on the federal partnership of the past several years — rather we must question key assumptions, prioritize effectively, invest where return is highest, seek opportunities to reduce costs where feasible and identify local revenue sources or partnerships to continue the work on our highest priorities.

## **Approach to the 2026 Recommended Budget**

While lean, this budget is not about stagnation. One of our imperatives remains to think big and to advance significant projects and initiatives on behalf of the community. Within the recommended plan we continue to support strategic investments in public safety and judicial services, infrastructure and community development, social services for vulnerable populations, and organization-wide excellence. While funding may be more limited, the proposed Budget recommends continued work in the areas of affordable housing, infrastructure investment, economic development and social services.

We are confident that through this lean period, the County can continue to achieve measurable progress. The budget sustains the essential core and mandated functions, allows strategic investment, and recognizes future opportunities by preserving flexibility to modulate funding levels of discretionary programs where possible.

As will be detailed in the following section on 2025 results, the past several years has seen the County invest in the organization and surrounding community at a rate unparalleled in recent memory. For example:

- Since 2020, the County has been able to develop a more competitive wage structure to attract and retain a talented and competitive workforce. In 2025 YTD, 8,048 applications were submitted for 247 vacancies under the Board of County Commissioners alone.
- While there is still significant work to do, the County has significantly improved and streamlined its building and workplace environment while partnering to renovate and improve major public assets.
- Technology upgrades within the County's development functions, public safety agencies, and land recording functions, have improved the way the public interacts with the County while enhancing internal efficiencies.
- New programmatic initiatives, across all County functions, have changed the relationship between the County and its residents by partnering in ways previously unimagined.

Each of these advances has helped to modernize the County as both an organization and as a 21<sup>st</sup> century community partner. As we seek to maintain this progress, the fiscal reality is that general fund resources are no longer available to support major new programmatic investment over the next several years. Indicators of this dynamic have become more visible in recent years. Since 2022, departmental budget requests, as measured by the amount they exceed projected available resources, have grown rapidly. This is understandable given the continued challenges and needs of the community and organization; it is not, however, sustainable.

The expanding budgetary gap calls for departments, agencies, County Administration and the Board of County Commissioners to work together to ensure an achievable financial

path for the County. It is the job of the Board and County Administration to ensure a prudent and sustainable allocation of resources to ensure the work of the County can be addressed. It is incumbent upon departments and agencies, in turn, to prioritize spending to achieve sustainable budgetary compliance.

Recognizing this need, the recommended budget:

### **Acknowledges Revenue and Spending Unsustainability**

As will be detailed later in this document, revenues fueling County operations are plateauing while departmental spending pressures are increasing. The revenue side of the equation is not likely to improve in the near future. The County's revenue base has become more focused on sales tax in recent years with approximately 40% of this year's budgeted revenues projected to be generated via sales tax. The County's second largest source of revenues, inside millage from property tax, faces pressures from potential State action threatening to, at best, limit future growth.

From a revenue perspective, the recommended budget makes prudent growth projections and maintains most revenue sources at current levels. The budget does recommend institution of a one mill increase in the transfer tax, anticipated to generate approximately \$4.8 million; however, all other revenue sources are recommended at current levels. Attachments C and D to the recommended budget include the required steps to initiate this adjustment and, while not recommended at this time, the steps necessary to increase the sales tax. To the degree that revenue and expenditure pressures continue, this may be something the Board wishes to consider in more detail in future years.

### **Provides Departments with the Flexibility to Reach Spending Targets**

The recommended budget provides departments with a spending target and allows them to formulate a budgetary approach within that target.

This approach defers to the policy and technical expertise of the County's departmental and elected leadership to develop spending approaches that best meet the needs of County residents – so long as those approaches remain within required budget thresholds.

### **Prioritizes Mandated and Core Services While Maintaining Policy Driven Priorities**

The recommended budget places an emphasis on the delivery of mandated services. These are the foundational service components required of County government in the State of Ohio. As such, during this time of resource constraints, the Administration has done what it can to ensure the effective maintenance and retention of these programs on behalf of the community. The Departmental Overview pages, found later in this document, provide a summary of resource allocations and budgetary targets provided to each County

department and agency. The reader is encouraged to evaluate those pages for information on specific departments and programs.

While prioritizing mandated services is a necessary budget approach, it also must be acknowledged that various non-mandated programs and services, which we will call “core” for the purpose of this document, provide significant value and positive impact on the health and vitality of the County. Where possible, the recommended budget attempts to retain these programs, even if at reduced levels or through restricted funding sources, while we explore strategies for continuing these programs over the long term. A more detailed delineation of specific Board policy initiatives and how each is addressed within the 2026 recommended budget is included later in this document.

In summary, the 2026 recommended budget provides funding to continue most of the County’s core and mandated services including, but not limited to, the following:

- Investing in Public Safety: One of the top priorities for the Board of County Commissioners, and local government in general, is ensuring the community and its residents are safe. For a county government in the State of Ohio, this includes operation of the Justice Center which, in Hamilton County, averaged 1,055 inmates daily through this point in 2025. This also includes the funding of township and municipal Sheriff patrols and technology advancements, such as the Sheriff’s Axon system, to enable modern, 21<sup>st</sup> century policing and crime investigation. The 2026 recommended budget also includes funding for the County’s 9-1-1 Center and Emergency Management Agency as well as the movement of those departments to a centralized location in Springdale in winter of 2025.
- Funding the Operation of the Judicial System: Counties in Ohio are responsible for funding the local judicial system – a foundational pillar of democracy in our country. These operations are funded through the recommended 2026 budget - including Common Pleas and Municipal Court, Probation, Juvenile Court, Probate Court, Domestic Relations Court, Court of Appeals and Clerk of Courts. This includes the operation of the various specialty dockets within the court system that address the needs of at-risk populations and the various help centers operated by the Clerk of Courts and the Court of Domestic Relations. Judicial functions also include operations of the Prosecutor’s Office and the Public Defender’s Office. For the latter, expenditures are substantively offset by State reimbursements.
- Allocating Appropriate Funding for the County’s Election System: Nothing is more central to the democratic process in a community than the conduct of fair and free elections. Counties in Ohio are responsible for ensuring that this occurs. The 2026 recommended budget includes funding to facilitate the renewal of the Board of Election’s lease at its facility in Norwood and appropriate funding to effectively manage the upcoming gubernatorial election in November of 2026.

- Investing in Adequate Funding for Development and Community Growth: The Board of County Commissioners has made it a priority to ensure that Hamilton County is open for business for new and expanded development. This includes the funding of efficient and effective development processes as well as strategically allocating federal entitlement pass-through funding related to the County's CDBG, HOME and ESG programming. The recommended budget also funds operations and capital improvements associated with direct county economic development operations such as County parking assets, Great American Ballpark, Paycor Stadium, and the Black Music Walk of Fame.

The 2026 recommended budget attempts to retain some level of funding for various discretionary programs offered by the County in recent years. Many of these programs have come to be relied upon by the community and local partners. As such, the Administration is sensitive to recommending an abrupt termination of various programs due to budget challenges – when the future funding outlook remains uncertain. This includes everything from grants for site readiness and preparedness, grants for community revitalization, as well as grants for large tourism focused events and small community events. Given current budget challenges, the recommended budget attempts to scale some of these programs back – to free resources for mandated services – recognizing that these efforts can be re-funded, in the future, if finances allow. To the degree this is the case, the Administration recommends a policy discussion with the Board to vet the return on investment in order to effectively prioritize these programs. More information and detail on the specifics of these recommended funding allocations can be found in the Economic Development Departmental Overview.

- Protecting and Serving the County's Vulnerable Populations: The 2026 recommended budget allocates funding for the provision of services to protect children, seniors, the developmentally disabled, those reentering the community from incarceration, the indigent, those with mental health needs and those suffering from challenges of addiction. While federal and state grants, and to a lesser degree the General Fund, support some of this work, many of these services are funded through voter approved levies which are periodically reviewed for performance and financial compliance by the County's Tax Levy Review Committee. While the recommended budgets for these levy work plans are balanced, the Children Services Levy and the Developmental Disabilities Service levies, in particular, face critical funding challenges and unsustainable pathways due, largely, to the increasing costs of care for children and required Medicaid waiver match payments. These are issues which are currently undergoing detailed evaluation given the unique funding challenges to these levies.

As indicated above, the recommended budget includes funding for the Office of Addiction Response, the Heroin Task Force and the efforts of the County's Quick

Response Team to provide immediate support and intervention for those surviving recent overdose incidents.

Also recommended is continuation of a levy funded program for providing utility and home repair support for senior citizens and a new program for providing assistance to residents at risk of “falling through the cracks” for lack of support of a legal guardian to assist with basic care and decision-making capability.

Finally, the recommended budget identifies a pathway for continuing to invest in one of the Board’s top priorities – affordable housing. Available resources for comprehensively addressing this issue were scheduled to be eliminated with the expiration of ARPA funding at the end of 2026. The Board directed the Administration to evaluate and recommend a funding source to allow the County to continue to play an impactful role in this critical area. The recommended budget includes a 1-mill increase in the transfer tax projected to generate approximately \$4.8 million annually. The recommended budget targets the first \$3.8 million toward General Fund assistance while reserving the remainder, projected at \$1 million in 2026, toward affordable housing needs.

- Funding the work of the County’s Property and Tax Administration Processes: The 2026 Recommended Budget provides funding to facilitate the effective operation of the Recorder, Treasurer and Auditor – offices vital to ensuring effective land and parcel valuation and recordation as well as the stewardship of public dollars in the County.

### **Maintains a Healthy Organization**

During difficult financial times, it can become easy to implement short-sighted solutions which, while solving an immediate issue, do more harm to the organization in the long run. A healthy organization requires continued investment in its personnel, capital infrastructure and the tools necessary to allow its workforce to succeed. To that end:

- The recommended budget supports a general wage adjustment of 3% for non-union employees which, under the Board of County Commissioners, will be applied on a merit basis. Pay adjustments for the County’s bargaining units are factored into the recommended budget as well in accordance with applicable agreements.
- The recommended budget includes modest increases of 2.65% to both employee and County contributions for medical benefits. Projections for 2026 show employees paying approximately 10.5% of the annual medical plan – a slightly greater percentage than last year, but still very employee friendly when compared to national statistics.
- The recommended budget supports the move of various offices to the Hamilton County Central Campus and the completion of the renovations to that building. This
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will be largely accomplished through the use of restricted funds and the use of building sale proceeds.

- The budget includes \$17.2 million for investment in capital projects while planning for future major capital initiatives including building façade work at the County Courthouse and 800 Broadway as well as planning for the construction of a new animal shelter.
- The recommended budget also accounts for technology improvements within various departments to ensure that resources exist for their continuation.

Continuing these investments, within the context of a sustainable budget, will be important in the coming years to ensure the departments and employees can effectively serve County residents.

### **Budget Risks**

The Recommended 2026 Budget faces numerous risks, most notably as follows:

- The ability for departments and agencies to maintain spending within established targets will be critical. Expanding revenue capacity has allowed departments and agencies to reverse many of the budgetary reductions which began during the Great Recession. As revenues plateau, continued growth at this rate will no longer be feasible. Some departments will find that budget targets can be met through reductions in non-personnel spending. However, some departments may need to rely on attrition to curb spending trajectory. During the first quarter of 2026, the Human Resources Department will conduct an assessment to determine whether available tools such as an Early Retirement Incentive Plan could provide departments with tools to sustainably reduce spending.
- An economic recession or slowdown may reduce County revenue streams and impact revenue sharing at the State level.
- Further State action to limit or reduce County revenue sources could negatively impact the ability of Hamilton County to address its most pressing challenges.
- The macroeconomic environment will impact County finances regardless of the economy's trajectory. For example, to the degree inflationary pressure continues to increase, it will increase costs to operations major construction projects. To the degree inflation cools, it may dampen revenues from sales tax and interest earnings.
- Changes to major federal programs such as SNAP or Medicaid may spur cost increases which ripple into the County general fund.
- Voted property tax levies, supporting mandated services, may require future General Fund support if not kept sustainable.

### **Conclusion**

The 2026 recommended budget embodies a balanced response to today's fiscal realities. We are mindful of the headwinds — slower revenue growth, cost pressures, fading one-time relief, growing service demands — and have built a plan which positions the County to meet today's challenges while investing in long-term stability and growth. At the same time,

we retain a forward-looking posture: protecting core services, sustaining strategic investments, and staying ready to act boldly as financial conditions improve.

As we move into this next fiscal year, I thank the Board for its leadership in reinforcing the discipline, the creativity, and the shared sense of purpose that will carry us through this period. With strong teamwork, prudent management, and strategic focus, we can steer through this challenging period while positioning Hamilton County for long-term success.

Thank you for your leadership and for the opportunity to present this budget for your consideration. I look forward to our discussions in the coming weeks and the public deliberations ahead.

Sincerely,



Jeffrey W. Aluotto

County Administrator

## 2025 in Review

In 2025, Hamilton County continued progress, on behalf of the community, in numerous areas including public safety, economic development, infrastructure, social services and organizational improvement. The following bullets provide just a sampling of the accomplishments achieved by Hamilton County through 2025:

### Public Safety

- **District Patrol Contracts:** The County finalized a new approach to Sheriff patrols in some of its western communities in 2025. This approach combines services among smaller nearby communities, sharing resources and access to provide more efficient patrols. The Western District, the first fully executed district, combines patrol services for Miami Township and the Villages of North Bend, Cleves and Addyston into one shared police protection services contract. This ensures taxpayers in these jurisdictions receive effective, comprehensive and fiscally responsible police services in their communities. A second district is being piloted with Crosby and Harrison Townships with the hope of Whitewater Township joining in 2026.
- **Technology Upgrades:** In 2025 the Sheriff made a major investment in improvements to technology services, with the development of a ten-year contract for body cameras, tasers, fleet cameras and drones for investigations. The contract includes an upgraded equipment replacement schedule, deputy training, body cameras and updated tasers for all certified deputies. The contract also increased the number of cameras in sheriff's fleet vehicles, added drones for investigations and continued expansion of the FUSUS camera system to include access to live-streaming on all Sheriff's devices. This will nearly triple the number of tasers and body cameras deployed in the community. In addition, the Sheriff has upgraded the Automated Fingerprint Identification System (AFIS) and Jail Management System (JMS).
- **Cold Case Investigation Unit:** In 2025, the Heroin Task Force and Office of Addiction Response collaborated to fund a dedicated Cold Case Investigation Unit. Since its launch in March, the Cold Case Unit has achieved 3 arrests, 12 indictments, and 2 guilty pleas/sentences. The team has also hosted 4 Cold Case Review Panel meetings, supported 6 families through QRT services, and currently has 6 active cases under investigation.

## Economic and Community Development

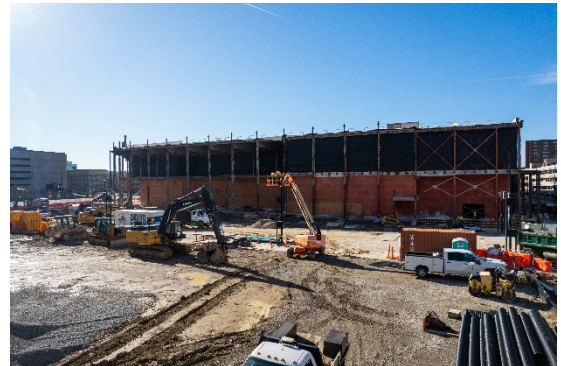
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*The Community Revitalization Grant is helping turn vision into reality — and the future of Amberley Village has never looked brighter."*

**Chris Fritch, Village of Amberley, Zoning and Project Administrator**

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- **Economic Impact Program:** In 2025, Hamilton County awarded thirteen communities grants totaling \$3,470,000 (\$2.5 million from the general fund; remaining from HUD), for projects relating to site improvement, building redevelopment and business district improvements.
- **Affordable Housing:** In 2022, the Board committed \$36 million in ARPA funding to the Cincinnati Development Fund's Affordable Housing Leverage Fund. To date, more than \$29 million has been deployed, **creating or preserving more than 1,000 units of affordable housing**. Projects funded span a range of housing types across Hamilton County, including single-family homes, senior housing, re-entry housing, and housing for individuals with developmental disabilities.
- **Convention Center:** Through its Transient Occupancy Tax, the County was a significant financial contributor to the current renovation and transformation of the Duke Energy Convention Center. Significant progress was made on this project during 2025 with completion anticipated by the end of the year and events starting in January. A development agreement for a new Headquarter Hotel is in its final stages with construction scheduled to begin in 2026.
- **Digital Permitting:** A new web-based paperless permitting system launched in the County's Planning and Development Department in 2025. This enhancement represents a major milestone in modernizing how contractors, developers, residents and businesses interact with the County, making the submission and tracking of applications for coordinated building and development projects easier and more efficient.
- **Model Zoning:** The County finalized a model zoning code in 2025. The model zoning code provides communities with a standard, easy to understand zoning code. A barrier to development that exists in many small jurisdictions is that the zoning code is older, outdated, and cumbersome to understand. By having an easy-to-understand code, with clearly defined development processes, the hope is to ease development risk in those communities.



- **Black Music Walk of Fame:** The Black Music Walk of Fame kicked off another year of programming in 2025. Over the past twelve months more than 150,000 attendees visited the attraction on The Banks.
- **Banks Urban Design:** In coordination with the City of Cincinnati, Cincinnati Bengals and Cincinnati Reds, the County kicked off a new phase of urban planning to guide the next phase of development on the Banks. Recommendations from the planning study will be provided to the County and City in late 2025.
- **Contracting Mentorship Initiative:** Several large contractors have formally committed to providing guidance to selected small and diverse businesses, with the goal of fostering their growth and long-term success while improving the pool of qualified vendors to perform County work. The inaugural work was initiated in collaboration with Triton Services, followed by Pepper Construction in February of this year, and Funke Real Estate and Prus Construction in May. Currently, over 35 small and diverse businesses have participated in the Initiative.
- **Lead Safe Hamilton County:** Lead Safe Hamilton County is a \$5.3 million initiative funded by the Ohio Department of Development to eliminate lead hazards in 82 owner-occupied homes in Hamilton County built before 1978. As of October 17, 2025, the program has completed 72 homes. An additional 10 homes are currently undergoing repairs. Among these, 8 are waiting for lead clearance testing or results.

## Environment and Public Infrastructure

- **MSD Consent Decree:** The County continued implementation of its Clean Water Act Consent Decree after Phase 2B of the program was approved by federal regulators. This next phase is estimated to reduce 1.5 billion gallons of combined sewer overflows entering County waterways.
- **Little Miami Wastewater Treatment Plant Solids Disposal with Odor Control:** This project will install an anaerobic digester system to convert wastewater solids into biogas beneficially use on site and biosolids. Construction was scheduled to begin in August 2025 and will be substantially completed in late 2028.



- **Stormwater Management:** In late 2024, the Board awarded \$5.4 million in ARPA funding for 15 stormwater management projects across 12 different communities to mitigate overland flooding and strengthen stormwater collection systems. One grantee, the City of Norwood, received \$2.3 million to install a new storm sewer system along Elm Avenue. Construction began this summer.
- **Regional Safety Complex:** The County continued construction of a joint training center for the Sheriff and Cincinnati Police Department. Phase 1 completion is expected in early 2026; Completion of Phase 2 is expected in late summer 2026. This project is funded by local, state, and federal dollars.
- **911/EMA Building:** Renovation of a new, consolidated 911/Emergency Management facility, located in Springdale, is scheduled for completion in winter 2025.



- **Central Campus:** Renovation continued on the County's new Central Campus building. Located in the Bond Hill community of Cincinnati, this building will house multiple County departments including: Job and Family Services, Public Health, Developmental Disabilities, Environmental Services, Veterans Services Commission, Addiction Response. Employee move-in is expected to begin in December 2025.
- **Paycor Stadium:** The County completed negotiations with the Cincinnati Bengals, entered into a new improved 11-year lease, and initiated a \$470 million renovation program which will transform the stadium for fans and the community alike.
- **New Reentry Office:** In late 2025, the Office of Reentry will be moving into a new first floor space at 138 E Court Street. This space will bring the full reentry team together in one location with room for training and private meeting space for clients.
- **Satellite Office/EMA Warehouse:** The County completed renovation of a new satellite facility to provide access to various County services in northern Hamilton County. This facility is located in Forest Park to better serve the northern part of the County and provide storage for public safety equipment and supplies. Opened in June 2025. 4 full-time JFS staff are present to allow for public access to economic sustainability programs, collection of child support payments, and document drop off.

- **Animal Shelter Renovation:** The County completed upgrades to its ancillary animal shelter to create a more suitable environment for animals in County care and anticipates closing on property for a new permanent shelter imminently.



## Social Services

- **513Relief Bus:** To date, in 2025, the Bus has provided 23,745 services at 86 locations. In addition to the three full-time staff dedicated to coordinating and overseeing the 513Relief Bus program, JFS continued to provide 8 full-time staff (JFS Community Engagement Team) to support the operation of the 513Relief Bus ensuring the public has mobile access to JFS programs and services including SNAP, Medicaid, Child Support, and (PRC) Prevention Retention and Contingency support. The Bus held 8 marquee events in the community (Everything Hamilton County, Youth Employment Day, 513 Day, Tots to Teens, Accessibility Day, Back to School, Healthy Aging, and State of Cancer). These marquee events served over 2,000 individuals.
- **Reentry Housing:** The County is working with the Cincinnati Development Fund (CDF) to develop a permanent reentry housing project utilizing County ARPA funding to provide housing for returning citizens. When the four-unit building was purchased, two of the units were ready for occupancy for Welcome Home Court docket participants or other clients with strong work histories - to transition into permanent housing while receiving services in the community. Two units are currently being remodeled. One of the first graduates of the 2024 Welcome Home Docket is the first tenant of the permanent reentry housing project. In addition to this housing opportunity, Reentry has partnered with a local hotel to provide gap housing for up to 90 days for individuals recently released from incarceration. This housing is provided free of charge, and includes wrap-around services, life skills coaching and assistance with employment along with assistance, if needed, in identifying permanent housing.
- **Clerk of Courts Help Center:** The Clerk of Courts has instituted a groundbreaking effort to provide people with education, information and limited legal advice to help navigate the Hamilton County Courts. The Help Center is on track to assist nearly 26,000 residents this year. The Help Center is a partnership with the University of Cincinnati College of Law. It also has partnered with the City of Cincinnati, Legal



Aid and the United Way to help residents access the City's rental assistance program and provide attorneys that offer same-day representation in the eviction court process. Current resources allow the eviction team to operate two days a week, with a goal of expansion to five days during 2026. The Help Center has met residents in their communities at fifteen 513Relief Bus community engagements so far this year, where they have reached over 200 individuals.

- **One Stop Resource Center:** In 2025, the County continued operation of the One Stop Resource Center which was created to eliminate barriers to accessing supportive services for all Hamilton County residents, including those with criminal convictions. The One Stop provides community access to service providers and assistance with vital records, personal identification, substance abuse and mental health care, child support, housing, record sealing or expungement and health care. It's offered in the community on the final Friday of each month between April and October. The One Stop provided 1,865 services to 377 individuals in 2025. This is the 5-year anniversary of the One Stop. **Since inception, even with a pause for COVID, a total of 9,479 services have been provided, to 2,585 people.**
- **CARE Pods:** In 2025, the CARE Pods completed their first year of programming. The Pods opened in 2025 to provide eligible inmates with a robust pathway for treatment and recovery while incarcerated at the Hamilton County Justice Center. The Pods are a partnership between the Sheriff, Addiction Services Council, Pretrial Services, the Office of Reentry and the Office of Addiction Response. A total of 64 individuals were admitted to the program in the first year, with 67% successfully completing treatment. The Men's Pod opened in early January and has been close to capacity (19 beds) since late January. Initial results show strong post-release engagement, with 17 individuals contacted at 30 days post-discharge and 13 actively engaged in services. At both the 60-day and 90-day marks, all individuals who were contacted (13 and 9 respectively) remained engaged in treatment or support services.
- **Engage and Exchange:** The Office of Addiction Response has begun holding monthly Engage and Exchange virtual meetings to recap recent developments, share community updates and share knowledge through guest presentations and roundtable discussions with community partners. The meetings average 70 participants.
- **HC Addiction Response Coalition 10-year Anniversary:** HCARC celebrated its 10-year anniversary in March, marking a decade of progress and collaboration in addressing the opioid crisis.
- **OneOhio City-County Local Opioid Abatement Recovery (OAR) Funds Grant Partnership:** This year, the County partnered with the City of Cincinnati to combine their separate local opioid abatement recovery funding for community-based grants. The goals of this approach are to maximize impact, avoid duplication, simplify the application process and enhance grant performance evaluation. A total of \$3.9 million was made available to 14



projects in the community focusing on treatment, recovery supports and prevention.

- **HOPP:** The Quick Response Team's Holistic Outreach for Priority People (HOPP) program provides long-term, intensive case management to individuals facing substance use disorders and mental health challenges, with a focus on reducing overdose rates and calls for service in high-need communities. HOPP has focused efforts within the communities in Cincinnati Police Districts 3 and 4 since 2021. A recent study by the Health Collaborative found that the county's investments in HOPP not only save lives through frequent connections to high-need individuals but have a direct link to reductions in hospital encounters and emergency runs. **A \$400,000 investment for the HOPP program has resulted in \$4M in savings to our community hospitals and our local emergency responders.**
- **Children's Services Levy:** Public Consulting Group (PCG) has been retained for the review of the Children's Services Levy. The purpose of the review is to ensure the efficient, accountable, and transparent use of tax dollars by independently evaluating the levy and providing informed recommendations that promote fiscal responsibility while ensuring community benefit. PCG reviewed the levy in 2016, 2018 and 2021. The full review process will begin this summer, in advance of consideration of the levy for the November 2026 budget.
- **Developmental Disabilities Services Levy:** The TLRC recommended an annual review of the DDS fund balance and enrollments. The review found that the number of clients served by DDS, currently over 10,430, continues to increase every year. Increases in waiver enrollment have resulted in a doubling of levy costs for these services since 2023 (\$37.2M to \$71.8M). The TLRC recommended, in early 2025, that DDS begin implementing efficiency improvements to reduce levy costs with a report on these savings to be provided in the spring 2026 report.
- **Hillcrest Campus:** During 2025, Job and Family Services continued working with Juvenile Court to identify a sustainable funding model for the operation of Hillcrest. This includes investigating the possibility of applying for state funding through the Department of Children and Youth to support implementation of a "Wellness Campus" which will expand respite options for local children involved with children services and the juvenile justice system.
- **Office of Family Voice:** The Office of Family Voice officially launched on March 31, 2025, offering free support for parents and caregivers involved with the County's Children's Services system. OFV was created to assist families in navigating complex child-serving systems by providing peer mentorship through lived-experience personnel. OFV has connected with 39 parents and caregivers and 70+ children. Currently, the Office is actively supporting 20 parents and 49 children, with 10 pending referrals for new families seeking assistance.
- **Children Services Caseloads:** JFS made significant strides in 2025 in reducing vacancy rates in Children's Services resulting in lower caseloads that are in line with Council on Accreditation recommendations. The average caseload size in the Ongoing section is currently at 17, down from a high of 23 in October 2024. The average caseload size in the Assessment section is now 24, down from 34 in February 2024.

- **Administering Local Benefits:** During 2025, JFS continued to administer critical State and Federal benefit programs to provide financial assistance, food support, and healthcare coverage to low-income individuals and families, helping them achieve self-sufficiency and improve their overall well-being. To date, in 2025, JFS provided over \$12 million in Temporary Assistance to Needy Families, over \$170 million for food assistance and over \$1.2 billion in Medicaid benefits. Food assistance alone, in Hamilton County, serves approximately 100,000 individuals – over 40,000 of which are children.
- **Children Services State Performance Metrics:** In 2025, JFS made significant improvement on the children's services state performance metrics for investigation timeliness and visitation of children and families through strategic and intentional planning by children's services leadership. JFS saw a 28% increase in timely assessments/investigations, from May 2025 to June 2025, going from 49% in May to 76% in June. For the review period of October 2024 through August 2025 children's services improved overall performance, year over year, by 15.0%. JFS improved timely visitations compared to 2024 by 11%, the second highest improvement of all large counties (as defined by DCY).
- **Office of Youth:** In 2025, JFS continued providing management and operational support for the Office of Youth by administering federal, state, and local funds to support year-round employment opportunities for Hamilton County youth.
- **Ohio Means Jobs:** JFS continued as the contracted operator of the Ohio Means Jobs center, as well as the Fiscal Agent for the Workforce Council of Southwest Ohio, ensuring federal and state funded employment programs and services are coordinated and administered effectively for the Southwest region.

- **INSPIRE Youth Initiative:** The Inspire initiative aims to equip groups assisting children by providing them with resources to help them expand their impact to more youth. By supporting innovative and effective grass-roots programs, INSPIRE helps young people learn, grow, and reach their fullest potential. Since its launch in 2023, the initiative has invested over \$1 million to strengthen more than 200 local youth programs, benefiting upwards of 30,000 young individuals across Hamilton County.



- **Commission on Women and Girls:** In 2025, The Hamilton County Commission on Women & Girls successfully appointed 20 women and 10 high school girls to serve as



the seventh cohort of members, since its inception in 2017. Also, in 2025, the Commission advanced policy recommendations to the Board of County Commissioners focused on addressing pay equity, reducing intimate partner violence and expanding career pathways for women in the trades.

## Organizational Improvements

- **County Bond Rating:** The County maintained a bond rating of Aa2 as assigned by Moody's in their most recent rating analysis.
- **County Hiring Efforts:** In 2025, County HR received 8,048 applications to fill 257 positions under the Board.
- **Reducing Vacancy Rates:** The vacancy rate for specific critical jobs, which previously had been difficult to fill (e.g. Children Services Case Workers, and 9-1-1 Communications Officers, and Corrections Officers) fell precipitously due to aggressive hiring strategies and partnerships with individual operating departments. 10 Communication Officers, 81 Children Services Case Workers, and 47 Corrections Officers have been hired in 2025 YTD, significantly reducing vacancies in these areas.
- **Professional Development and Training:** The Human Resources Department Workforce Development section provided training and development opportunities in 2025 for over 880 County employees from departments under the Board of County Commissioners as well as elected offices, boards and commissions.
- **Living County Values:** County employees indicated a strong tie with the County's core values of Care, Commit and Enhance in 2025 as demonstrated in survey responses to statements below.
  - 82.1% of respondents feel "personally aligned with these core values."
  - 80.5% of respondents agreed that "My immediate supervisor reflects these core values."
- **Reducing Health Care Costs:** In 2025, the County strengthened its partnership with Marathon Health by expanding near-site primary care services to include physical therapy and a dedicated behavioral health specialist. As of October 2025, approximately 45% of employees enrolled in the County's medical insurance program had utilized Marathon Health services. In 2024, engaged participants (defined as those with at least two provider visits) had an average annual medical cost that was \$831 lower than those who did not engage. Beyond the financial impact, the program continues to deliver strong health and satisfaction outcomes. Among at-risk patients, 81% have shown improvement in at least one key biometric measure over the past 24 months, and the most recent client survey reported a 94% Net Promoter Score for patient satisfaction.





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## Board of County Commissioner Budget Policy Priorities

### Priorities with Board Alignment

Provide On-going Funding for Affordable Housing / Funding for Affordable Housing and Tiny Homes / Expand Affordable Housing to Include Veterans, Seniors and Disability Housing	To date, \$29.4 million of ARPA funds have been deployed to 29 projects, creating or preserving more than 1,000 units of affordable housing, Projects include single-family, senior housing, re-entry housing and disability housing. Work continues on veteran housing. With ARPA funding winding down, at the Board's direction, Administration identified long-term strategies to continue the Board's priority on affordable housing. Based on that review, the Administration recommends using a portion of the recommended transfer tax for the continuation of the partnership with CDF. \$1 million from a recommended additional mill of transfer tax is included in the 2026 budget for this purpose.
Provide Attractive Employee Benefits / Evaluate Possibility of Wage Increases for Staff	The 2026 Recommended Budget includes a 3% salary increase and only modest increases in the per-employee cost of primary medical benefits. Other key benefits (tuition reimbursement, health clinic, etc.) continue to be included for 2026.
Invest in Improvements to the Justice Center / Provide Funding for Justice Center Renovations	In the recommended 2026 budget, \$538,000 will be invested at the Justice Center to address deferred maintenance items. \$11.2 million in projects are currently underway at the Justice Center and range from cell door and frame replacements to fire pump replacement and emergency power system replacement.
Fund the Large Event Grants at Current Levels	As detailed in the Economic Development summary, funding for the Large Tourism Event Grant is reduced in the Recommended 2026 Budget in order to free up funding for mandated, departmental services. The program, however, is maintained to allow for reconsideration in future years to the degree revenues grow.
Fund Veterans Appreciation Day (\$200k) / Continue Funding for Veterans Appreciation but Reduce Level and Seek Donations	VSC is to fund this event within its existing budgetary allocation.
Provide a Stable Budget	The 2026 Recommended Budget is balanced with a reserve fund that meets industry standards. While the Budget is balanced, departmental spending pressures and revenue strains will test stability over the coming year. The Administration will keep the Board informed through quarterly expenditure and revenue projections.

### Priorities Representing Current/Ongoing Work

Integrate Equity and Inclusion into County Operations	Equity and inclusion continues to be integrated into County operations and key projects and operations. For example, the Convention Center project hit 22.5% MBE utilization and 13.7% WBE utilization. The renovation of the consolidated 9-1-1/EMA facility hit 14.2% MBE utilization and 16.5% WBE utilization. Results of the County's competitive bidding for Paycor renovation A/E services included substantive use of M/WBE firms which is a new dynamic for our stadia projects. County departments continue to hit strong numbers related to inclusion in contracting. While recent results, for 2025, show roughly 7% MBE usage, some departments have achieved close to 70% inclusion based on their addressable spend.
Fund More Bike Infrastructure	\$150,000 will be included, as a budget earmark, in the County's General Fund Reserve for allocation pending identification of a specific, eligible project from the TID.
Fund Revitalization Grants at Current Levels	Funding for the continuation of community economic impact grant is included in the 2026 budget; however, given budget constraints the program budget is reduced to \$1.35 million to free up funding for mandated, departmental services
Improve MSD Governance	Administration will continue to work with the Board on sustainable governance.

Support the Board Created Accessibility Advisory Board	The Hamilton County Accessibility Advisory Board held its inaugural meeting on October 27, 2025, following its official establishment by resolution of the Board of County Commissioners on September 11, 2025. During the meeting, members reviewed the board's mission to advance accessibility, inclusion, and equity, received an overview of county operations, and were briefed on compliance with Ohio's Sunshine Laws and public meeting requirements. The board also discussed draft bylaws, member responsibilities, and plans for electing officers and setting a regular meeting schedule beginning in November 2025.
Add More Youth Members to Boards	The Board passed a resolution on 9/11/25 adding a youth representative to the Community Development Advisory Council. Applications are expected to be solicited soon.
Provide Funding for the Satellite Office	The satellite office and EMA warehouse, located in Forest Park, opened in June 2025. Operational costs are accounted for and include ARPA funding for 2026.
Complete and Provide Funding for the 9-1-1 / EMA Facility	Dedication of the new 9-1-1/EMA facility is scheduled for December 16. EMA will be moving in first; with 911 scheduled for January.
Transition to the Hamilton County Central Campus	Acquisition was completed. Renovations were competitively bid and initiated in mid 2025. The project is on track for completion in early January with JFS anticipated to begin moving in late 2025/early 2026.
Strategically Allocate Revenue from Building Sale	Revenues for the sale of buildings have been strategically included as a component of the financing plan for the Central Campus Project.
Fund the Completion of the Regional Safety Complex	Construction of the Hamilton County Regional Safety Complex Phase I is progressing well and nearing completion. Current work focuses on final site grading, paving, and interior finishes, with most major infrastructure systems now complete. The project remains on schedule as teams prepare for final inspections and closeout activities. Phase II, scheduled to begin next year, will include construction of the permanent range buildings and related training facilities.
Provide Funding for Reentry Positions	There are currently 2 vacant FTEs within Reentry. 1FTE has been filled, scheduled for an early November start date; the other was recently vacated and Reentry may modify description before reposting and filling in early 2026.
Provide Funding for the CASC	The Community Alternative Sentencing Center (CASC) contract was re-bid in early 2025, with a contract being awarded to Talbert House. The cost structure for the new contract is similar to the prior agreement. The CASC contract provides for a guaranteed 45 beds at a fixed monthly rate (\$1,081,586 per year) additional beds may be purchased at \$72.70 a day as needed. The contract includes up to five annual renewals (through 6/30/2031). A recent report on the program showed 2020-2024 a 96% completion rate for participants. Funding continues to be provided largely through the state TCAP grant with the General Fund providing additional funding as needed (roughly \$150,000 a year).
Evaluate Funding Requests for The Veterans Service Commission	The Veterans Services Commission budget is fully funded in the 2026 recommend budget.
Determine ability to Hire New Staff/ Evaluate Vacancies	The County has initiated a hiring pause for operations under the Board. Strategic decisions are made on a position-by-position basis. This pause is anticipated to be loosened as we enter into implementation of the 2026 budget - pending regular revenue/expenditure reviews.
Determine if Internships Should be on Hold	Internships will be considered within the context of the broader hiring pause within the organization.
Review Contracts for Small Business Services	Contracts will be reviewed within the context of financial sustainability for individual programs.

Evaluate Lobbying Services Costs	Funding for continued government affairs work is included in the 2026 Budget. With the growing possibility of State action that could negatively impact the County's budget, and the need for communications with federal and state partners around issues such as children's and disability services, the Administration believes that this work will need to be aggressively employed in 2026. MSD government affairs has been reduced given demand.
Evaluate Vacancies as Needed	Vacancies are evaluated as they materialize on a routine basis.
Continue funding to \$7,500 for the Commission offices for Travel, Continued Education Conferences and Training	Funding is allocated at \$7,187 in the current budget - resulting from reductions to meet the target budget for Department 2 (Commissioners / Administration).
Expand 513 Relief Services and Partnerships	There is a detailed memo providing a response as it relates to the 513Relief Bus in Attachment E.
Continue JFS Staffing for 513 Relief	
Ensure Availability of Onsite Technology	
Provide Event Setup and Logistics Team	
Provide Marketing and Outreach	
Conduct Strategic Programming/Events (Back to School, Small Business, Veterans, Seniors, Health, etc.)	
Contract for Data Collection	
Increase Partnerships (Tech, Dental, Eye Exams)	
Continue Funding for Sr. Utility/Home Repair	
Continue Small Business Day	Small Business Day and Pitch Night have a combined recommended budget of \$40,000, a reduction of \$10,000 from 2025 (split roughly in half between both programs). Administration is working with Alloy on sponsorship opportunities for the Small Business Day to offset the recommended budget reduction.
Provide \$50,000 for Pitch Night	
Produce a State of Small Business Report	The State of Small Business is prepared and presented as part of the Small Business Day
Marketing Budget to Promote the Program	Marketing is included in the Small Business Day budget.
Continue the 504 Loan Program at \$200K	The Down Payment Match Grant is expected to have approximately \$150,000 in unspent 2025 funds. Therefore, it is recommended that current year appropriations be utilized to meet demand for the Down Payment Match Grant in 2026. In reviewing the program, there does not appear to be a marketing issue; the pace of program usage is related more to program eligibility (as defined by SBA) and it takes time for small businesses to make the decision to purchase property.
Continue Youth Employment Initiatives	This program is currently included in recommended budget; however, given the current strain to the Children Services Levy, all non-mandated services are currently being evaluated.
Fully Fund Veterans Budget	Funding for VSC operations is included in the 2026 Recommended Budget per the Commission's most recent request which follows a review of departmental finances.
Provide Full Funding for all Needs at CBMWF	Operations and maintenance of the Black Music Walk of Fame is fully funded from restricted funds (Banks Operations) and indirectly funded by Parking revenues.

Implement NACo Pharmacy Card	The Administration can assess the current utility and feasibility of re-advertising the availability of the NACo Pharmacy Card.
Fund Visible Homeless Outreach	Annually, Hamilton County provides approximately \$2.3 million to Strategies to End Homelessness for two programs: Homeless to Homes Shelter Collaborative which provides funding for medical services and the Emergency Solutions Grant, via HUD, which provides funding for Rapid Rehousing. In addition to this annual funding, the Board authorized almost \$5 million in one-time ARPA funding for homelessness prevention that is winding down. Separately, organizations providing Street Outreach include: Lighthouse Youth and Family Services, GeneroCity program, and Greater Cincinnati Behavioral Health's PATH Team. The Board receives monthly updates on the GeneroCity program which provides direct, visible homeless outreach in downtown and Over-The-Rhine.
Provide Funding for Freestore Food Bank	Through its ARPA allocation, the Board has awarded a total of \$2.8 million to FreeStore FoodBank since 2023. Of that amount, \$363,139 was awarded in September 2025. The Board provided an additional \$223,000 on October 30th, 2025.
<b>Individual Priorities</b>	
Support the Building Futures Program	The County provided funding to the Building Futures Program through ARPA. While the County has not received a specific funding request for continued support, the County can assess ways in which the organization can be programatically supportive of Building Futures and can ensure they are aware of the CDBG non-profit grant opportunity.
Through the Door Transportation for Seniors	Council on Aging's Home 52 program provides through the door services for seniors. There has been some discussion about expanding this program for short term transportation needs for seniors (ex. caregiver respite for transportation needs); COA may advance this for discussion with BOCC in early 2026. Metro's new Metro Now! program provides low cost (\$2.50/ride) door to door (not through door, an important distinction) transportation services for the general population within 4 zones of the County
Advocate for Homestead Exemption and Property Tax Relief at State Level	To the degree Board offices concur on this legislative approach, the Administration will work with our government affairs partners and CCAO to press for State funding of additional exemption programs.
Provide a Meaningful Childcare Benefit to Employees	The County provides employees with discount options for specific child care facilities. A survey of employees found a preference for child care locations near the homes of employees which makes a centralized location more difficult to operationalize. The institution of a Lifestyle Benefits Account for employees has been considered by the Administration for the past several years. However, the cost has been prohibitive to implement.
Provide Additional Reentry Housing	Utilizing ARPA funding, to date, one reentry housing project has been funded. This project includes 4 one-bedroom units, prioritized for returning citizens serving households at or below 65% AMI.
Reduce Funding for Employee Appreciation Events	Funding will be reduced as part of the over budget balancing process.
Discontinue Nursing Education Payments	As part of the Board-approved ARPA plan, the Board entered into an agreement with Cincinnati State to increase the number of nurses. To date, Cincinnati State has enrolled an additional 146 Hamilton County students in the nursing program. The grant agreement term is through October 31, 2026. There is no General Fund money applied to this program.
Continue to Fund Domestic Violence Programming with a Reduction for the WHW DIVERT Program	This program is currently included in recommended budget; however, given the current strain to the Children Services Levy, all non-mandated services are currently being evaluated.

Create Employment Pathway Between County Building Department and Marysville's Training Program	Planning + Development worked with HR and Office of Reentry to develop an entry level building inspector position. The Department will ensure that outreach is made to specific training programs, such as the one in Marysville, to promote the availability of this position. The Department will proceed with posting the position and follow the County's hiring process.
Double the Homestead Exemption	This concept is being discussed within the same calendar established by HB 96. The Administration has issued a report providing a framework for the Board's consideration of this topic.
Double the Owner Occupancy Credit	This concept is being discussed within the same calendar established by HB 96. The Administration has issued a report providing a framework for the Board's consideration of this topic.
Reduce Inside Millage	This concept is being discussed within the same calendar established by HB 96. The Administration has issued a report providing a framework for the Board's consideration of this topic. Reduction of Inside Millage was evaluated by the Administration and not recommended due to its impact on the County General Fund.
Provide a Full 30% PTR	The Administration will be providing a recommendation on this matter in the coming weeks. It will likely be tied to the current financial model associated with the Riverfront Sales Tax Fund.
Create a Downpayment Asst. Program	There are several state, regional, and local assistance programs available. Administration will continue to update this information on the 513 Relief webpage.
Fund a Senior Ombudsman Position	AARP and the DOJ both operate Senior Fraud Hotlines. ProSeniors has an ombudsman program to help seniors in nursing homes, assisted living and in home care with navigating their care systems. At the Board's direction, the Administration can review these options in greater detail, but all seem to receive good reviews and are staffed with people who are able to follow up on cases. They also have more capacity to stay up to speed on current frauds, etc.
Institute a Prompt Pay Policy	This item has been discussed in the past with the recognition that the vendor payment system crosses numerous departmental boundaries. The Office of Economic and Community Support can continue to assess this in 2026.
Provide Funding for Youth Sports Complex (\$5M)	The Administration has received initial information on this proposal, but has not received detail on finances or operating models associated with the proposal. If and when received, the Administration can evaluate at the discretion of the Board.
Provide Funding for Outdoor Skating Park	The Administration has met with organizers of a skating park within the City of Cincinnati. A formal funding request has not yet been received or Board direction provided. The Administration is prepared to conduct further analysis upon the provision of additional information and Board direction.



## 2026 Administrator’s Recommended Budget General Fund Summary

The 2026 Administrator’s recommended general fund budget totals \$402.4 million, an increase from the 2025 budget of \$12.7 million, or 3.3%.

### 2026 Estimated Revenue

2026 general fund revenue is estimated \$12.7 million above the 2025 budget.

#### *Revenue Increases*

- **Transfer Tax.** The 2026 recommended budget includes a one mill increase in the real estate transfer tax: \$1 for every \$1000 in sale value as paid by the seller at closing. This rate increase is projected to generate \$4.7 million in new revenue in 2026. (There is another \$900,000 in simple growth associated with this revenue due to performance over the current year budget.)
- **Sales Tax.** This revenue source has seen strong performance in 2025, projected to overperform 2024 by over \$4.0 million. We believe the growth is mostly driven by the inflationary effect on final sales and indicates strong confidence in the \$3.3 million increase recommended for 2026.
- **Public Defender Reimbursement.** The \$2.23 million increase in revenue from the 2025 to 2026 budget is primarily attributable to a higher State reimbursement rate, which is projected to rise from 78% in FY2025 to 84% in FY2026.
- **Property Taxes.** The \$1.46 million (2.6%) increase is based on the Auditor’s calculation of taxable value for 2026. On non-reassessment year, such as 2026, increases to property tax revenue are mostly driven by new construction.
- **Sheriff Revenue.** The \$1.28 million estimated increase in revenue is tied to reimbursable patrol agreements in various townships. This includes a new agreement with the Western District (Villages of Addyston, Cleves, and North Bend in Miami Township) in 2025. There is also a contract in place for a Northwest District which will encompass the townships of Harrison, Crosby, and potentially Whitewater.
- **Election Reserves.** The use of election reserves increases by \$960,000 in 2025 to offset the increased costs in the gubernatorial election year.

#### *Revenue Decreases*

- **Interest Earnings.** The revenue budget recommendation for this source has been reduced by \$3 million, informed by the affirmative relationship between the Federal Reserve’s base interest rate and historical interest earnings for the county. As the Federal Reserve trends back towards historical long-term interest rates, the county’s operating interest rate revenue has been revised to match historical interest earnings.

Also of note, we have for a number of years only recognized interest earnings in the operating

budget that we believe are sustainable over a five-year horizon. Additional earnings are typically programmed for non-recurring uses, often capital improvements. As interest rates have begun to fall and legislative initiatives threaten to divert some earnings, we are particularly cautious about programming any additional earnings until they are booked as revenues – usually after the current fiscal year, as part of the January reserve reconciliation.

- **Juvenile Court.** Reimbursement revenue tied to the reopening of the Hillcrest campus is not expected to be actualized as the project has been paused. The 2026 revenue budget recommendation decreased revenue by \$930,000 to reflect this programmatic change.

## 2026 Recommended Expenses

The 2026 budget recommendation is level with the 2026 revenue estimate, also an increase of \$12.7 million to \$402.4 million. 2026 recommended expenses are largely department-level budget targets at this time. The budget office has developed targets based on prior year expenses and projected budget pressures for 2026. For the most part, the recommended targets do not consider impacts at the division or line-item level. The narrative below explains the approach to both enterprise-wide expenses and department target assumptions.

The operational impacts of budget targets are anticipated in the weeks ahead, as departments review and respond to the figures. As the budget office is currently aware of operational impacts, those are reflected in the departmental summaries for each agency later in this recommended budget.

### *Enterprise Expenditure Variances*

- **Salary adjustments:** +\$4.2 million. A 3% salary adjustment is recommended for all non-bargaining unit employees. This amount covers all general fund staff except for the Sheriff's office, where most employees are organized. The Sheriff's office will need to identify wage increases within their target budget amount.
- **Medical benefits:** +\$294,000. The rate for employee medical insurance is unchanged for 2026, but general fund costs increase to reflect requested new positions. Claims are projected to increase 5.8%, and reserves in the self-insurance fund are projected to be drawn down by \$822,000. The unknown dynamic in the self-insurance fund is revenue from pharmacy rebates. 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 adjustments in salary and medical benefits described above.*

The broad approach to recommended target budgets for 2026 entailed allocating resources in the following categories:

- The 2021 budget was used as a base allocation for each department. This budget year included a full year of the County sales tax that was effective in 2020 and was distanced enough from the initial pandemic economy to serve as a reasonable starting point to reconsider County funding levels.
- Allocations were then added for variations in medical insurance, wages, and computer center fees since 2021. For insurance and computer fees, the real variance from 2021 was allocated in

this step. For wages, 2021 wages were inflated at the Commissioner-approved rates, assuming one market rate adjustment during the span. (A larger inflator was used for the Sheriff's office to account for bargaining unit wages.)

- Additional allocations were made for other major department revisions that were outside of management control. Examples include the reallocation of probation officers from grant funds in Juvenile Court, processing of Housing Trust Fund expenses through the Recorder's office, and operating costs for the new Central Campus building in County Facilities.
- Remaining estimated 2026 revenue was then allocated to departments based on the variance between the revised base budget and the 2025 budget.

Once this methodology was in place, the budget staff began to remove some departments from the model for several reasons:

- **Obligated funding levels (+\$2.68M).** Some departments require funding levels according to contractual agreements, sections of the Ohio Revised Code, bond covenants, etc. Increases in these areas include:
  - Dog Warden Contract (+1.47M), driven largely by the depleted fund balance in the Dog & Kennel Fund, not the contract increase;
  - Veteran's Service Commission (+\$1.19M) reflecting programmatic growth by the Commission required to be funded at the requested level (the recommendation does not fully fund the request);
  - Public Assistance Subsidy (+\$164K), a state-mandated general fund contribution to the work of Job and Family Services.
- **Reimbursed areas (+\$3.17M).** These departments receive all or substantial reimbursements for their expenses. The increase in this area is driven by the costs of the gubernatorial election year for the Board of Elections (+\$3.2M). Almost \$1M of this growth is offset by funding from the elections reserve.
- **Model target exceeded request (-\$68.8K).** For three departments, the model target budget was greater than the 2026 requested amount. The Treasurer's office, levy subsidies, and the addiction response subsidy were held at their requested levels.
- **Analytical reduction exceeded model reduction (-\$527K).** For Economic Development, Non-Departmentals, and Risk Management, reductions identified by the budget office exceeded the target figures from the budget model.
- **Model target exceeded 2025 projected expenses (+\$6.6M).** For the Sheriff's Office, the Clerk of Courts, the Court of Domestic Relations, and Court Reporters, the model target budget exceeded projected expenses for 2025. In these cases, the department was adjusted, as feasible, for known risks in the 2026 request. The Sheriff's office budget increases by \$6.4 million to account for wage growth and technology investments.
- All other department targets were set according to the model parameters described at the beginning of this section. In total, these 23 areas increase by \$895,000 from the 2025 budget to the 2026 budget.

## Administrator's Recommended Budget vs Request

Department	2025 Budget	2026 Request	2026 Admin Recommend	Variance from Request
Auditor	2,727,417	2,702,667	2,723,070	20,403
Board of Elections	9,332,503	12,985,859	12,572,510	(413,349)
Clerk of Courts	16,045,812	17,362,650	16,370,403	(992,247)
Commissioners/County Admin	4,949,225	5,122,209	5,003,374	(118,835)
Communications Center	10,659,341	16,000,000	10,659,341	(5,340,659)
Contracts and Subsidies	13,647,647	16,845,429	15,747,404	(1,098,025)
Coroner	8,955,023	9,466,534	9,079,826	(386,708)
County Facilities	28,890,280	32,862,943	28,984,640	(3,878,303)
Court of Appeals	115,395	157,895	115,395	(42,500)
Court of Common Pleas	15,599,537	22,338,639	15,436,449	(6,902,190)
Court of Domestic Relations	5,035,645	5,446,883	5,088,604	(358,280)
Court Reporters	3,597,112	4,336,490	3,430,839	(905,650)
Debt Service	6,845,000	6,750,000	6,750,000	-
Economic Development	6,647,929	8,098,327	6,116,328	(1,981,999)
Human Resources	4,366,544	6,049,082	4,393,419	(1,655,663)
Juvenile Court	39,253,741	39,753,211	39,578,508	(174,703)
Metropolitan Sewer District	4,099,650	4,216,867	4,223,965	7,098
Municipal Court	8,777,256	9,366,035	8,839,955	(526,080)
Non-Departmentals	7,078,319	8,270,954	7,082,743	(1,188,212)
Planning and Development	4,333,849	4,815,895	4,677,438	(138,458)
Probate Court	5,072,625	5,415,080	5,129,753	(285,327)
Probation	15,658,079	17,824,154	15,349,112	(2,475,041)
Prosecutor	21,231,431	23,087,667	21,520,925	(1,566,742)
Public Defender	30,630,173	32,180,759	29,940,683	(2,240,076)
Recorder	4,756,472	4,862,137	4,731,664	(130,473)
Sheriff	108,596,816	136,616,114	114,971,274	(21,644,840)
Treasurer	925,889	854,356	858,053	3,697
Veterans Service Commission	1,853,903	3,781,267	3,045,132	(736,136)
<b>TOTAL</b>	<b>\$389,682,613</b>	<b>\$457,570,107</b>	<b>\$402,420,809</b>	<b>(\$55,149,298)</b>

NOTE: The variance from request in the table above differs 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.

## 2026 Requested New Positions

The 2026 recommended target budget does not entail direct cuts to employee positions; however, it is likely that most new requested positions will not be feasible. Some departments may need to further reduce workforce to maintain spending within 2026 targets. The table below shows the new positions requested with the 2026 budget.

<b>Positions</b>	<b>Department – Description</b>
+ 7.19	Veterans Service Commission – Requested positions include service officers and managers in the areas of human resources, justice, communications, outreach, and service delivery.
+ 6.75	Contracts and Subsidies –Technical Services requested one position for a PC specialist to support the growing data network. The other 5.75 positions are in the Office of Family Voice that was legislated at the beginning of 2025.
+ 6.00	Probation – Request for six new probation officers.
+ 5.00	Court of Common Pleas - Request for an administrative assistant, commercial docket staff attorney, summer intern, court management system fiscal manager, and a clerk specialist.
+ 1.72	Municipal Court - A language service specialist was hired in 2025. The additional growth is due to a change in methodology to calculate part-time employees.
+ 3.00	Public Defender – Request for three felony staff attorneys.
+ 3.00	Sheriff - One enforcement captain at the gun range, two court services deputies reimbursed by other funds.
+ 0.40	Court of Domestic Relations – Requested expansion of the hours for two part-time magistrates with growing caseloads.
+ 0.20	Human Resources – Reallocation of staff who are split funded in the Medical Self Insurance fund.
+ 0.20	Clerk of Courts - Reallocation of positions between the general fund and Auto Title Administration.
+ 0.10	Commissioners & County Admin - Reallocation of a portion of an Assistant Administrator from the Lodging Tax Fund.
+ 0.05	Non-Departmentals - Reallocation of staff who are split funded in the Workers Compensation fund.
- 0.02	Prosecutor – The reduction reflects a reallocation of staff time to restricted funds and variations in time allocation between new and former employees.
- 0.75	Treasurer - Reallocation of positions from the general fund to restricted funds
- 1.00	County Facilities – Consolidation of multiple departments at the Central Campus building allows for the reduction of one position.
- 1.35	Auditor - Reallocation of positions from the general fund to the Real Estate Assessment Fund.
- 15.40	Juvenile Court – Reduction of positions for the Hillcrest School while that project is paused, offset by requests for six new juvenile corrections officers.

## Compensation/benefit rates

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

- Salary adjustments (non-bargaining) +3.0%
- Medical insurance +0.0%
- Dental insurance +5.0%

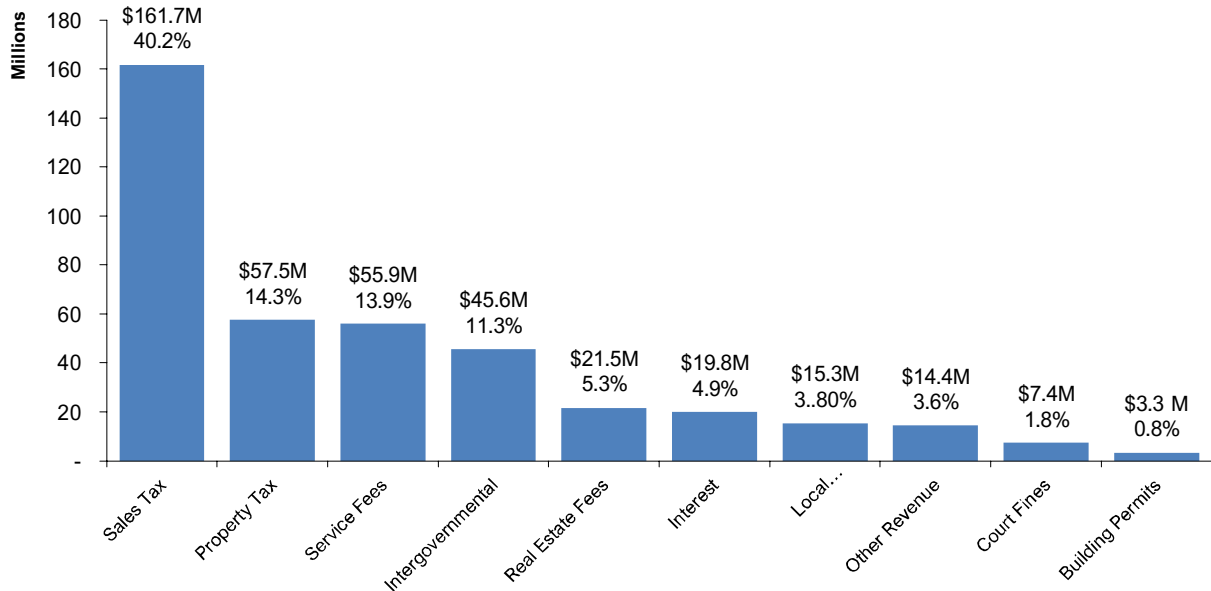
The assumptions behind the medical rate are detailed above in the 2024 expense section. The dental rate reflects a contractual increase for 2026. All other benefit rates remain constant in 2026.

Programmatically, the following changes are effective for employee benefits in 2026:

- To help reduce the financial increase to both the County and to employees, the pharmacy network was modified to remove CVS pharmacies. This change is expected to save \$800,000 without cutting employee benefits or increasing employee cost share for services.
- A new benefit targeting Type 2 diabetics, Level 2, will be added for 2026 providing access to free continuous glucose monitors, so long as the employee (or family member on the plan) remains engaged with the team of clinicians in the Level 2 program. The program is expected to reduce ER visits and improve health outcomes among engaged members.

## 2026 Recommended Sources

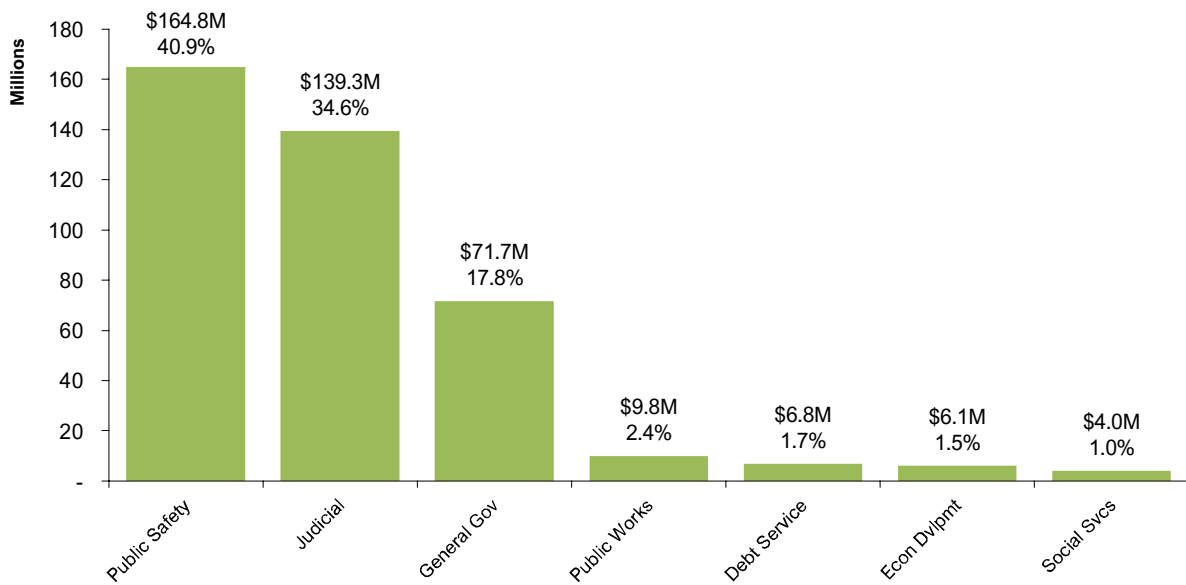
General Fund Total: \$402.4 Million



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

## 2026 Recommended Uses

General Fund Total: \$402.4 Million



**Projected General Fund Reserve**  
**2026 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 2025 is 15.0% as of August projections. The recommended reserve for 2026 falls to 14.5%. The 2026 budget recommendation raises the reserve requirement by \$1.9 million.

Total 2026 budget expenditures	\$402,421
<b>Reserve requirement: 15% of ongoing expenditures</b>	<b>\$60,363</b>
Reserve balance, 12/31/24 (14.1% of 2024 budget)	\$55,915
Budgeted reserve balance, 12/31/25 (14.8% of 2025 budget)	\$57,678
Projected reserve balance, 12/31/25 (15% of 2025 budget)	\$58,621
<b>Recommended reserve balance, 12/31/26 (14.5% of 2026 budget)</b>	<b>\$58,471</b>

*Reserve Detail, December 2024-December 2026*

Cash balance, 12/31/2024	\$137,277
LESS: Encumbrances, 12/31/2024	(43,399)
LESS: Board of Elections reserve balance	(6,462)
LESS: Pop-up items/Facility projects	(500)
LESS: Reserve for potential litigation/audit issues	(31,000)
<b>Reserve balance 12/31/2025</b>	<b>\$55,915</b>
PLUS: 2025 projected revenue	398,919
LESS: 2025 projected expenditures	(401,713)
PLUS: Interest estimate over budget	5,500
PLUS: Use of earmarks/elections reserve	-
<b>Projected reserve balance 12/31/2025</b>	<b>\$58,621</b>
PLUS: 2026 recommended revenue	402,421
LESS: 2026 recommended expenditures	(402,421)
LESS: Reserve for 1x uses (Bike Trails)	(150)
<b>Recommended reserve balance 12/31/2026</b>	<b>\$58,471</b>

## Revenue by Department - General Fund

### Administrator's Recommended Budget

Department	2024 Actuals	2025 Budget	2026 Admin Recommend	Admn Rec vs 25 Budget
Auditor	264,237,852	261,265,420	272,211,292	10,945,872
Board of Elections	2,941,613	525,500	1,486,500	961,000
Clerk of Courts	10,481,181	10,205,996	10,544,209	338,213
Commissioners & County Admin	10,855	21,101	21,000	(101)
Contracts and Subsidies	461,241	448,600	453,111	4,511
Coroner	1,076,148	1,144,500	1,250,750	106,250
County Facilities	127,269	398,816	402,456	3,640
Court of Common Pleas	4,672	-	-	-
Court of Domestic Relations	228,816	213,325	232,500	19,175
Debt Service	-	45,000	-	(45,000)
Economic Development	287,910	251,619	253,502	1,883
Human Resources	25,000	25,000	25,000	-
Juvenile Court	5,751,115	6,296,096	5,220,040	(1,076,056)
Metropolitan Sewer District	3,879,595	4,135,222	4,216,896	81,674
Municipal Court	143,287	143,837	143,837	-
Non-Departmentals	16,082,970	9,520,341	10,384,679	864,338
Planning and Development	4,070,955	3,991,500	4,065,000	73,500
Probate Court	2,230,094	2,020,000	2,035,000	15,000
Probation	2,618,698	2,992,044	3,021,344	29,300
Prosecutor	4,249,998	2,961,610	3,254,000	292,390
Public Defender	25,066,092	26,211,364	27,559,494	1,348,130
Recorder	5,567,441	5,471,523	5,800,000	328,477
Sheriff	21,454,597	24,096,200	25,373,200	1,277,000
Treasurer	52,462,879	27,048,000	24,342,000	(2,706,000)
Veterans Service Commission	86,549	250,000	125,000	(125,000)
<b>Total</b>	<b>\$423,546,826</b>	<b>\$389,682,613</b>	<b>\$402,420,809</b>	<b>\$12,738,196</b>

## Expenses by Department - General Fund

### Administrator's Recommended Budget

Department	2024 Actuals	2025 Budget	2026 Target*	2026 Admin Recommend	Adm Rec vs 25 Budget
Auditor	2,515,255	2,727,417	2,702,667	2,723,070	(4,347)
Board of Elections	14,813,662	9,332,503	12,500,000	12,572,510	3,240,007
Clerk of Courts	15,416,569	16,045,812	16,454,189	16,370,403	324,591
Commissioners/Admin	4,960,059	4,949,225	4,949,225	5,003,374	54,150
Communications Center	11,800,000	10,659,341	10,659,341	10,659,341	-
Contracts and Subsidies	12,393,537	13,647,647	15,727,121	15,747,404	2,099,757
Coroner	8,707,296	8,955,023	8,955,023	9,079,826	124,802
County Facilities	24,900,214	28,890,280	28,890,280	28,984,640	94,360
Court of Appeals	113,785	115,395	115,395	115,395	-
Court of Common Pleas	13,639,328	15,599,537	15,599,538	15,436,449	(163,088)
Court of Domestic Relatns	4,637,785	5,035,645	5,035,645	5,088,604	52,959
Court Reporters	2,991,380	3,597,112	3,500,001	3,430,839	(166,273)
Debt Service	5,937,935	6,845,000	6,750,000	6,750,000	(95,000)
Economic Development	9,730,510	6,647,929	5,116,330	6,116,328	(531,601)
Human Resources	2,792,276	4,366,544	4,366,544	4,393,419	26,876
Juvenile Court	33,508,994	39,253,741	39,253,741	39,578,508	324,767
Metropolitan Sewer District	4,034,325	4,099,650	4,216,867	4,223,965	124,316
Municipal Court	8,164,623	8,777,256	8,777,256	8,839,955	62,700
Non-Departmentals	70,888,347	7,078,319	7,078,319	7,082,743	4,424
Planning and Development	4,061,295	4,333,849	4,631,995	4,677,438	343,588
Probate Court	4,928,519	5,072,625	5,072,625	5,129,753	57,128
Probation	12,957,175	15,658,079	15,658,079	15,349,112	(308,967)
Prosecutor	19,802,237	21,231,431	21,231,431	21,520,925	289,495
Public Defender	29,116,013	30,630,173	30,212,166	29,940,683	(689,489)
Recorder	4,525,196	4,756,472	4,756,472	4,731,664	(24,808)
Sheriff	103,931,217	108,596,816	116,300,000	114,971,274	6,374,458
Treasurer	1,198,947	925,889	854,356	858,053	(67,836)
Veterans Services	1,365,693	1,853,903	3,000,000	3,045,132	1,191,229
<b>Total</b>	<b>\$433,832,173</b>	<b>\$389,682,613</b>	<b>\$402,364,604</b>	<b>\$402,420,809</b>	<b>\$12,738,196</b>

*\*Departments were initially given a target figure. The figure did not account for enterprise wide revisions for medical reductions and salary adjustments for non-representive employees included in the Recommended Budget.*

## Requested Employees by Department - General Fund

### Administrator's Recommended Budget

Department	2024 Budgeted Employees	2025 Budgeted Employees	2026 Requested Employees	Variance 2025-26
Auditor	18.70	19.00	17.65	(1.35)
Board of Elections	44.40	44.40	44.40	-
Clerk of Courts	172.60	171.50	171.70	0.20
Commissioners & County Admin	41.32	40.82	40.92	0.10
Contracts and Subsidies	9.00	11.00	17.75	6.75
Coroner	62.34	63.50	63.50	-
County Facilities	101.50	108.50	107.50	(1.00)
Court of Common Pleas	88.75	93.50	98.50	5.00
Court of Domestic Relations	50.40	50.90	51.30	0.40
Court Reporters	35.50	36.25	36.25	-
Human Resources	25.80	25.80	26.00	0.20
Juvenile Court	284.35	365.40	350.00	(15.40)
Metropolitan Sewer District	1.65	1.65	1.65	-
Municipal Court	100.13	99.89	101.61	1.72
Non-Departmentals	4.90	4.90	4.95	0.05
Planning and Development	47.10	47.10	47.10	-
Probate Court	46.00	46.00	46.00	-
Probation	136.00	149.00	155.00	6.00
Prosecutor	191.80	193.12	193.10	(0.02)
Public Defender	178.00	178.00	181.00	3.00
Recorder	22.00	22.00	22.00	-
Sheriff	892.00	895.00	898.00	3.00
Treasurer	7.40	5.70	4.95	(0.75)
Veterans Service Commission	11.15	16.65	23.84	7.19
<b>Total</b>	<b>2,572.79</b>	<b>2,689.58</b>	<b>2,704.67</b>	<b>15.09</b>

*The administrator's recommended budget sets department target figures without regard to employee counts. The requested employee counts above may not be feasible once the operational impacts of target budgets are realized.*



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## 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>
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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
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Treasurer .....	21

**FUNCTION: Judicial**

<i>Department</i>	<i>Dept No.</i>
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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
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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
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**BY DEPARTMENT/AGENCY NAME**

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Prosecutor .....	31
Public Defender .....	47
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Recorder .....	22
Sewer District Oversight .....	57
Sheriff.....	30
Technical Services (Contracts) .....	17
Treasurer .....	21
Veterans Service Commission .....	70

GENERAL FUND BUDGET SUMMARIES: 2026

**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 Board of County Commissioners to assist in executing the goals and objectives of the Board. This includes the offices of the County Administrator, Budget and Strategic Initiatives, Purchasing, Community and Economic Support, and Media and Engagement.

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

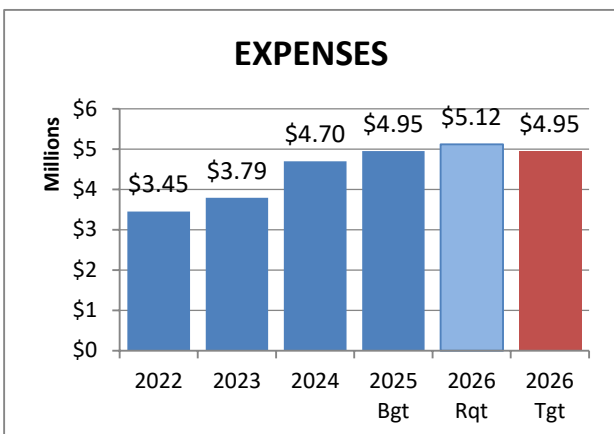
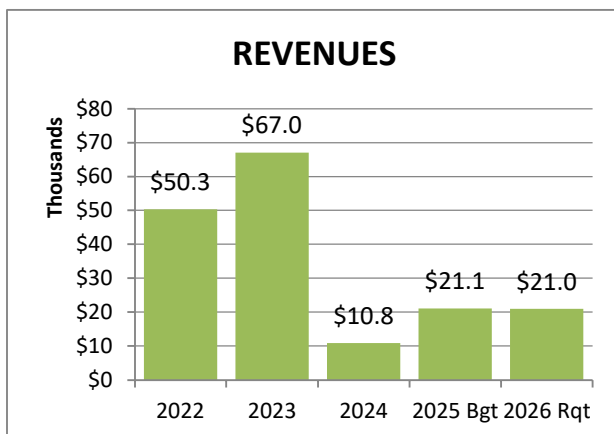
**TARGET BUDGET: \$ 4,949,225**

	2022	2023	2024	2025 Budget	2026 Request
<b>Revenues</b>	<b>50,311</b>	<b>67,027</b>	<b>10,833</b>	<b>21,101</b>	<b>21,000</b>
Service Fees	-	-	-	-	-
Auction Proceeds	50,311	67,027	10,833	21,101	21,000

<b>Expenses by (category)</b>	<b>3,450,194</b>	<b>3,789,215</b>	<b>4,696,077</b>	<b>4,949,224</b>	<b>5,122,209</b>
Personnel	2,816,191	3,428,988	4,041,195	4,370,662	4,503,348
Non-Personnel	614,963	360,227	654,882	563,666	603,861
Capital	19,040	-	-	14,896	15,000

<b>Expenses (by area)</b>	<b>3,450,194</b>	<b>3,789,215</b>	<b>4,696,077</b>	<b>4,949,224</b>	<b>5,122,209</b>
Commission/Admin	2,617,644	2,871,257	3,567,677	3,767,444	3,920,625
Budget	495,121	502,572	613,321	662,104	674,380
Purchasing	337,429	415,386	515,078	519,676	527,205

<b>Employees</b>	<b>30.90</b>	<b>34.70</b>	<b>41.32</b>	<b>40.82</b>	<b>40.92</b>
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**2026 BUDGET** The department is receiving a target budget of \$ 4,949,225 for 2026. The Budget Office will be working with the department to determine the service level impact of the target. Overall, Commissioners and Administration FTEs increased by 0.10 compared to prior year budget. This is due to reallocation of a portion of an Assistant Administrator salary from the Lodging Tax Program restricted fund to Administration. Non-personnel expenses increased approximately \$40K from the 2025 budget due to Media & Engagement's absorption of \$30K for the Intercommunity Cable Regulatory Commission ("ICRC") annual billing and \$10K net increase attributed mainly to usage of ACSIS services. Revenue is mostly attributed to Purchasing's auction program.

**PRIOR YEARS** In the 2025 budget year, Commissioners and Administration positions decreased by 0.50 compared to prior year budget. This is due to the net timing effect of filling the 2024 Community Specialist position in the Department of Community and Economic Support 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.

In the 2024 budget year, Commissioners and Administration FTEs increased by 6.62. This was 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 re-allocating positions from other funds. Market rate adjustments and workers' comp charges also increased personnel costs in the department.

In 2022, the Department added an Inclusion Compliance Specialist and a Deputy Assistant Administrator. The department also expanded the Department of Community and Economic Support (including implementation of a disparity study) and the footprint of the Media & Engagement Office. Other increases included the implementation of the new Commissioners agenda system and sign language services.

GENERAL FUND BUDGET SUMMARIES: 2026

**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 the 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

**TARGET BUDGET: \$ 5,116,330\***

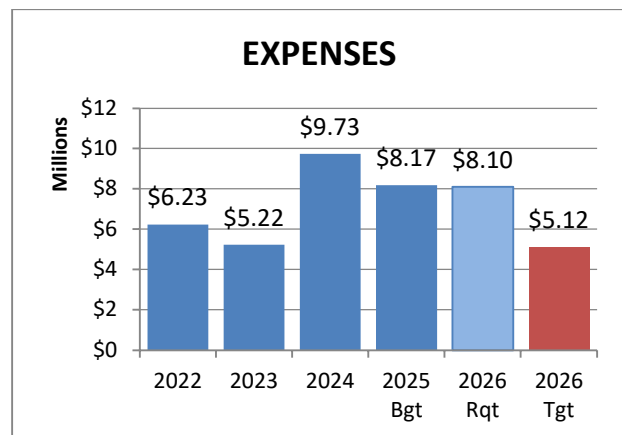
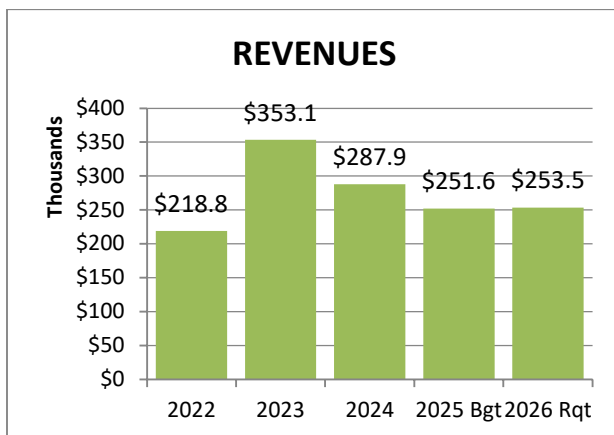
\*Details on page 2

	2022	2023	2024	2025 Budget	2026 Request
<b>Revenues</b>	<b>218,836</b>	<b>353,125</b>	<b>287,910</b>	<b>251,619</b>	<b>253,502</b>
<i>Intergovernmental</i>	218,836	353,125	287,910	251,619	253,502

<b>Expenses (by category)</b>	<b>6,228,835</b>	<b>5,219,294</b>	<b>9,730,510</b>	<b>8,172,929</b>	<b>8,098,327</b>
<i>Personnel</i>	-	-	-	-	-
<i>Non-Personnel</i>	5,878,835	4,719,294	9,730,510	8,172,929	8,098,327
<i>Transfers</i>	350,000	500,000	-	-	-

<b>Expenses (by area)</b>	<b>6,228,835</b>	<b>5,219,294</b>	<b>9,730,510</b>	<b>8,172,929</b>	<b>8,098,327</b>
<i>Community Programs</i>	3,540,400	2,285,550	4,732,295	5,650,000	5,300,000
<i>The Port</i>	800,000	800,000	2,578,000	800,000	800,000
<i>Alloy</i>	1,018,500	1,089,740	1,897,953	1,450,000	1,471,999
<i>OKI</i>	269,935	272,626	272,262	272,929	276,328
<i>REDI Cincinnati</i>	250,000	250,000	250,000	250,000	250,000
<i>TID</i>	350,000	521,378	-	-	-

<b>Employees</b>	-	-	-	-	-
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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 function 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 programming for the Office of Small Business.

**2026 BUDGET** The department is receiving a target budget of \$5,116,330 for 2026. In alignment with this target, the recommended budget includes funding for the County’s core economic development programs including Alloy, REDI, and The Port although at reduced levels. Community investment programs such as site readiness, economic impact grant, large tourism grant, small event grant, community impact programs, and small business programs, are included albeit at reduced funding levels. The recommended reductions based on the target budget are outlined below:

Target Budget Reductions		
Line Item	2026 Recommended Budget (based on target budget)	Reduction from 2025 budget
Alloy	\$1,375,000	\$75,000
REDI	\$225,000	\$25,000
The Port	\$750,000	\$50,000
Site Readiness	\$375,000	\$375,000
Large Tourism Event Grant	\$750,000	\$500,000
Community-Based Event Grant	\$100,000	\$150,000
Community Impact Program	\$125,000	\$25,000
Economic Impact Grant	\$1,150,000	\$1,350,000
Façade Grant	\$0	\$250,000
Small Business Day and Pitch Event	\$40,000	\$10,000
Down Payment Match Grant	Carry forward 2025 funds	\$200,000

To streamline the grant application process for communities, the Façade Grant is recommended to be folded into the Economic Impact Grant. A total of \$40,000 is included for Small Business Day and the Pitch event with the assumption that Alloy will generate sponsorship for the Small Business Day to offset the gap. The Down Payment Match Grant is expected to have approximately \$150,000 in unspent 2025 funds. Therefore, it is recommended that current year appropriations be utilized to meet demand for the Down Payment Match Grant in 2026. In reviewing the program, there does not appear to be a marketing issue; usage is more related to program eligibility (as defined by SBA) given that it naturally takes time for small businesses to make the transition to property ownership.

**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. However, it appears skewed because 2023 actual expenses came in significantly lower due to the

vacancy in the Senior Economic Development Officer position which delayed the launch of some programs until 2024.

GENERAL FUND BUDGET SUMMARIES: 2026

**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 20 facilities.

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

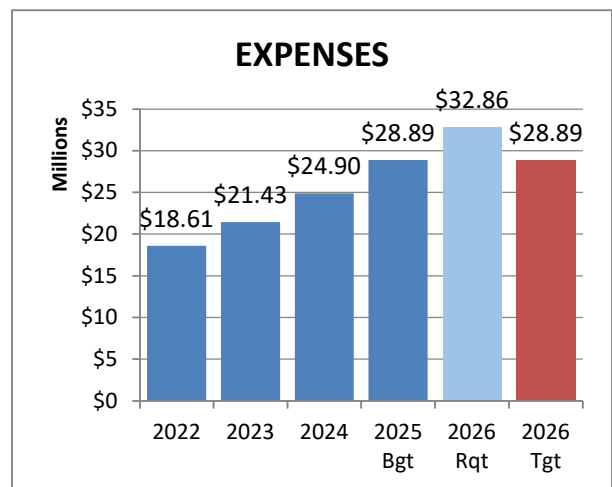
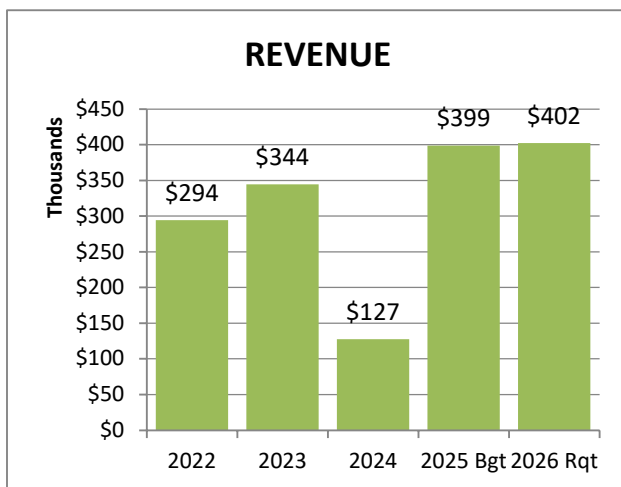
**TARGET BUDGET: \$28,890,280**

	2022	2023	2024	2025 Budget	2026 Request
<b>Revenues</b>	<b>294,290</b>	<b>344,218</b>	<b>127,269</b>	<b>398,816</b>	<b>402,456</b>
<i>Rent</i>	116,045	122,192	121,404	119,795	122,171
<i>Intergovernmental</i>	-	211,975	-	273,534	274,633
<i>Reimbursements</i>	178,245	10,051	5,865	5,486	5,652

<b>Expenses (by category)</b>	<b>18,607,544</b>	<b>21,433,458</b>	<b>24,900,214</b>	<b>28,890,280</b>	<b>32,862,943</b>
<i>Personnel</i>	7,212,781	7,749,541	8,570,933	10,542,954	10,862,532
<i>Non-Personnel</i>	11,264,183	13,383,129	15,754,563	17,849,206	21,606,711
<i>Capital</i>	130,580	146,287	574,719	498,119	393,700
<i>Operating Transfers</i>	-	154,501	-	-	-

<b>Expenses (by area)</b>	<b>18,607,544</b>	<b>21,433,458</b>	<b>24,900,214</b>	<b>28,890,280</b>	<b>32,862,943</b>
<i>Plant Management</i>	1,488,205	1,670,532	1,745,369	2,047,389	2,097,437
<i>Capital Projects</i>	14,230,841	15,997,664	19,550,663	21,504,603	25,316,569
<i>Administration</i>	2,736,330	3,471,458	3,392,314	5,010,713	5,102,999
<i>Property Mgmt.</i>	152,167	293,804	211,869	327,575	345,938

<b>Employees</b>	<b>90.5</b>	<b>97.5</b>	<b>101.5</b>	<b>108.5</b>	<b>107.5</b>
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**2026 REQUEST** The department is receiving a target budget of \$28,890,280 for 2026. The budget office will be working with the department to determine the service level impact of the target. The budget request increase is primarily driven by expanded maintenance and operational obligations associated with new county facilities. Beginning in 2026, the Hamilton County Central Campus will require \$2,422,788 in maintenance funding upon becoming operational. Additionally, the first full year of operations for the new 911 and EMA Facility will contribute \$365,692 in costs, while the Hamilton County Regional Safety Complex—expected to come online mid-year—will add \$156,673 in partial-year expenses.

Another significant factor is the \$670,000 increase in Electricity Service Costs, stemming from the Federal Energy Regulation Commission’s mid-2025 approval of a new capacity charge for grid operators. Personnel-related expenses also contribute to the increase, including wage adjustments tied to Bargaining Unit Agreements for 2026, higher benefit costs as outlined by Human Resources, and a 3% increase to the Overtime budget reflecting wage increases approved for 2025.

**PRIOR YEARS** In 2025, County Facilities filled seven positions related to maintenance and operations for new facilities and siren maintenance. In non-personnel expenses the County has seen an uptick in commodity rates and has started work on new capital projects. New County campuses that were underway in 2025 included: Hillcrest facility, 9-1-1/EMA, satellite office/EMA warehouse, Regional Safety Complex, and the Central Campus.

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.

GENERAL FUND BUDGET SUMMARIES: 2026

**Dept 07 Communications Center**

**Sources** None

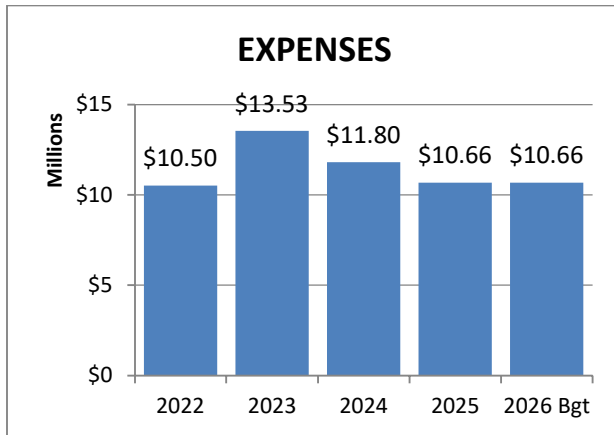
**Uses** General fund subsidy for the 911 Emergency Call Center

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

	2022	2023	2024	2025	2026 Budget
Revenues	-	-	-	-	-

911 Center Subsidy	10,500,000	13,525,000	11,800,000	10,659,341	10,659,341
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Employees	<i>There are no FTEs associated with the subsidy.</i>				
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**BACKGROUND** Prior to 2023, the general fund side of the Communications Center is made up of Telecommunications and the 911 call center subsidy. 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.

**2026 BUDGET** The Communications Center general fund subsidy is held at the 2025 level as reserves in the Communications Center fund have grown over the past few years.

**PRIOR YEARS** In 2024, the subsidy decreased mostly due to removing indirect cost charges to the department. The 911 center general fund subsidy has 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: 2026

**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.

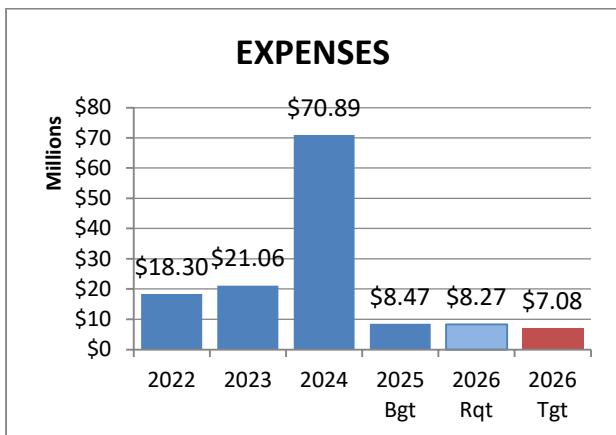
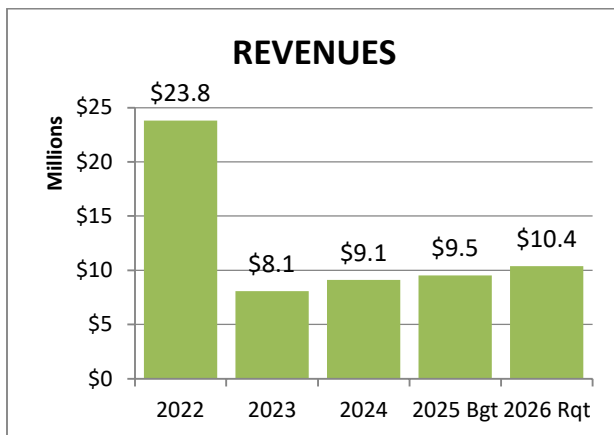
**TARGET BUDGET: \$ 7,078,319**

	2022	2023	2024	2025 Budget	2026 Request
<b>Revenues</b>	<b>23,788,058</b>	<b>8,075,743</b>	<b>9,107,885</b>	<b>9,520,341</b>	<b>10,384,679</b>
<i>Indirect Cost Plan</i>	7,309,401	7,893,202	8,676,900	9,370,341	10,234,679
<i>Unclaimed Inheritance</i>	473,692	161,846	399,660	150,000	150,000
<i>Other Revenue</i>	16,004,965	20,695	31,325	-	-

<b>Expenses (by category)</b>	<b>18,300,016</b>	<b>21,057,540</b>	<b>70,888,348</b>	<b>8,470,297</b>	<b>8,270,954</b>
<i>Personnel</i>	2,410,113	2,030,137	1,882,214	2,404,490	1,946,995
<i>Non-Personnel</i>	3,980,678	3,568,263	4,144,124	4,040,367	4,923,959
<i>Capital Outlay</i>	0	0	0	30,500	0
<i>Operating Transfers</i>	11,909,225	15,459,140	64,862,010	1,994,940	1,400,000

<b>Expenses (by area)</b>	<b>18,300,016</b>	<b>21,057,540</b>	<b>70,888,348</b>	<b>8,470,297</b>	<b>8,270,954</b>
<i>Capital Projects</i>	11,817,229	14,459,140	63,712,010	856,940	0
<i>Other Non-Depts</i>	2,796,755	2,201,257	2,175,590	2,336,219	2,336,200
<i>Risk Management</i>	1,591,449	1,986,804	2,591,060	2,456,113	3,363,729
<i>Retirement Payouts</i>	1,424,583	1,710,339	1,559,688	1,971,025	1,471,025
<i>27th Pay Period</i>	670,000	700,000	850,000	850,000	1,100,000

<b>Employees</b>	<b>3.90</b>	<b>4.90</b>	<b>4.90</b>	<b>4.90</b>	<b>4.95</b>
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The department is receiving a target budget of \$7,078,319 for 2026. The budget office will be working with the department to determine the service level impact of the target.

**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.

**2026 BUDGET** The growth in indirect cost revenue in 2026 compared to 2025 is primarily driven by increases in personnel expenses due to salary adjustments, rising medical costs, and higher operational costs year over year. Overall, the Non-Departmental budget request for 2026 reflects a 2.3% decrease compared to the 2025 budget. This reduction is primarily driven by cuts in personnel costs and operating transfers, which help offset other Non-Departmental expenditures. In contrast, Risk Management’s budget request has increased by 47.0%, largely due to higher building insurance premiums for existing facilities and the new Bond Hill location. Additionally, there is a notable rise in General Liability insurance costs across county departments and operations—particularly for law enforcement, which previously did not carry liability coverage.

**PRIOR YEARS** In 2025, the Non-Departmental budget saw a \$62.4 million decrease compared to the previous year. This drop is largely due to the 2024 budget including a \$10 million assumption in interest earnings earmarked for capital projects. Major initiatives funded in 2024 included \$30.7 million for renovations at the Dane Warehouse, \$7.5 million for the Courthouse Elevator, and roughly \$6.5 million for various other projects. Starting in 2025, all capital project expenses have been moved out of the operating budget and tracked separately.

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.

GENERAL FUND BUDGET SUMMARIES: 2026

**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

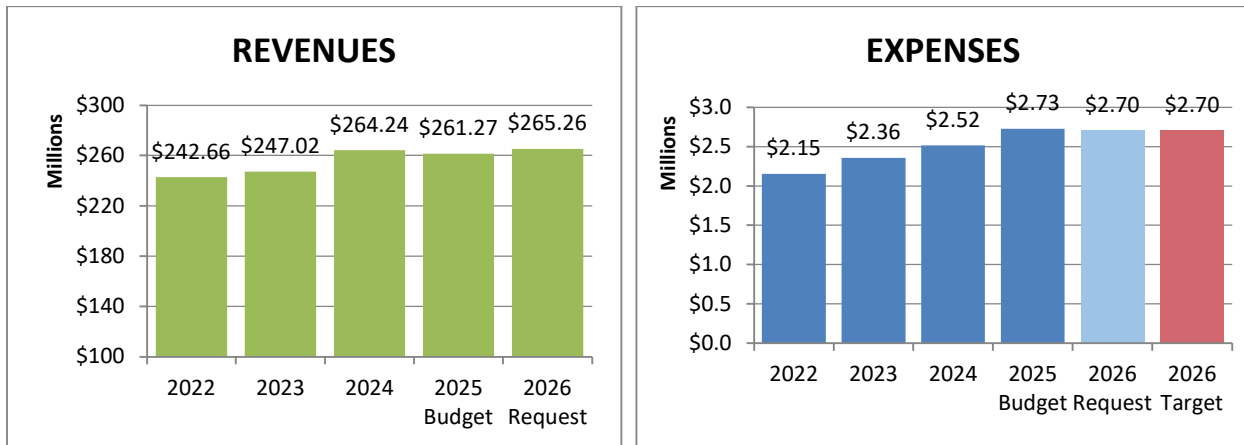
**TARGET BUDGET: \$2,702,667**

	2022	2023	2024	2025 Budget	2026 Request
<b>Revenues</b>	<b>242,655,500</b>	<b>247,022,823</b>	<b>264,237,852</b>	<b>261,265,420</b>	<b>265,260,343</b>
Property Taxes	45,231,313	45,387,259	57,644,919	56,040,000	57,489,000
Sales & Use Taxes	146,893,214	154,790,393	156,190,375	158,394,000	159,570,223
Other Taxes	773,821	767,632	1,058,850	1,000,000	1,000,000
State & Local	15,666,719	16,045,108	15,330,043	15,000,000	15,250,000
Licenses	60,647	57,735	52,784	57,000	49,000
Service Fees	22,528,599	18,695,263	20,675,138	18,054,000	18,953,500
Fines & Forfeitures	142,316	153,338	119,825	142,000	140,000
Other	10,797,422	10,833,310	12,260,807	12,050,000	12,250,200
Miscellaneous	561,449	292,784	905,112	528,420	558,420

<b>Expenses (by category)</b>	<b>2,153,796</b>	<b>2,355,345</b>	<b>2,515,255</b>	<b>2,727,417</b>	<b>2,702,667</b>
<i>Personnel</i>	1,393,637	1,578,952	1,701,795	1,854,330	1,769,340
<i>Non-Personnel</i>	722,810	736,388	813,459	873,087	911,328
<i>Capital</i>	37,350	40,005	-	-	22,000

<b>Expenses (by PCA)</b>	<b>2,153,796</b>	<b>2,355,345</b>	<b>2,515,255</b>	<b>2,727,417</b>	<b>2,702,667</b>
Administration	328,565	317,096	351,363	402,003	384,469
Finance	1,551,812	1,742,709	1,908,397	2,046,888	1,993,103
Assessments	3,195	7,608	6,143	7,262	25,618
Weights & Measures	270,225	287,931	249,351	271,264	299,477

<b>Employees</b>	17.40	17.80	18.70	19.00	17.65



**BACKGROUND** The Auditor's office's 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).

**2026 REQUEST** The Administration is recommending a budget of \$2,723,070 for 2026, slightly higher than their target due to the universal salary adjustment added to their modest budget request, which was not changed by the target model.

The Auditor's 2026 expense budget includes increases to their non-personnel and capital budgets to renovate office furniture and replace weights and measures equipment. Personnel expenses have decreased as positions are reallocated in the Auditor's restricted funds.

The revenue budget has been set to follow historical trends and match property tax estimates. Sales Tax revenue continues to outperform monthly year-over-year variances as compared to 2024. Although the category has plateaued compared to the 2019-2023 period, 2025 performance continues a strong trend into 2026.

The Administrations is recommending that an additional \$2.7 million of Sales Tax revenue be recognized given the strong sales tax performance seen in 2025. Additionally, our recommendation to levy a mill of Transfer Tax would increase revenue by \$4.7 million.

Recommend Revenue Increase	2026 Request	2026 Recommendation	Variance
Sales Tax	159,570,223	162,300,000	+2,729,777
Transfer Tax	13,900,000	18,600,000	+4,700,000

**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: 2026

**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

**TARGET BUDGET: \$854,356**

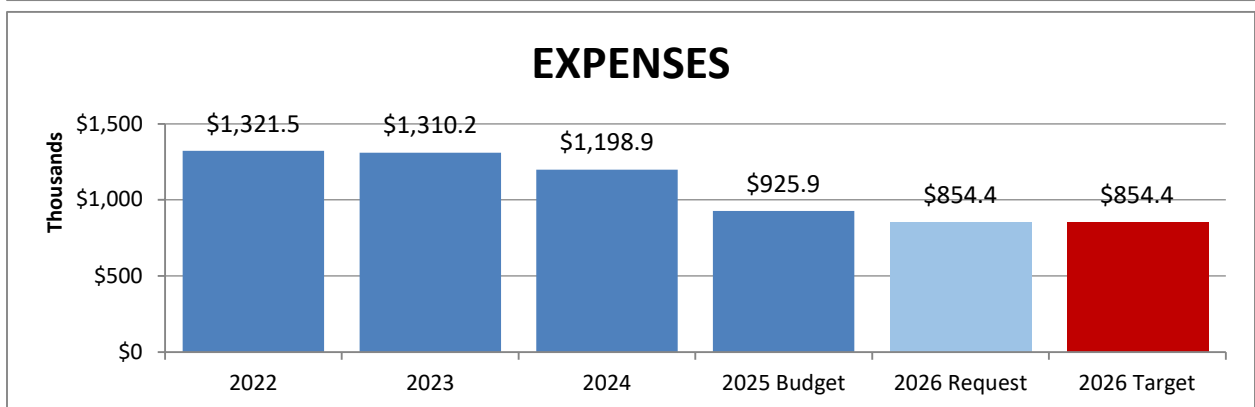
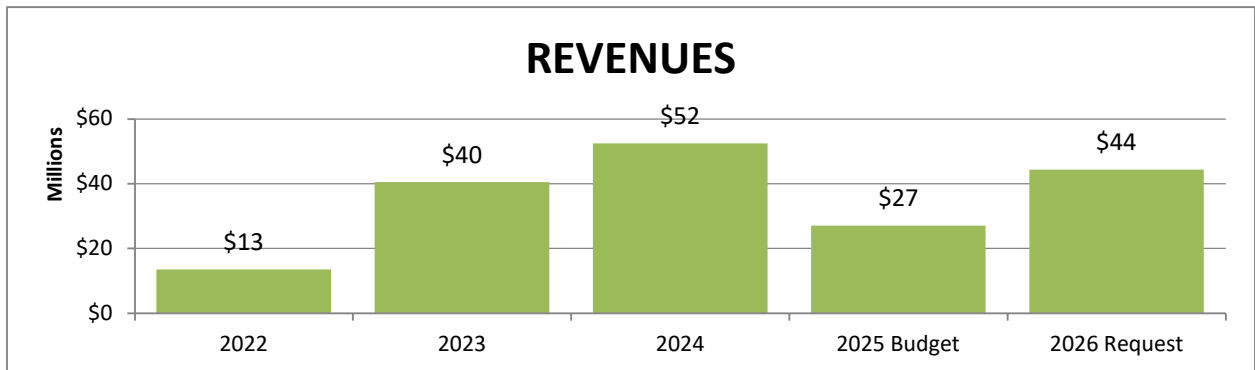
	2022	2023	2024	2025 Budget	2026 Request
<b>Revenues</b>	<b>13,415,199</b>	<b>40,494,647</b>	<b>52,462,879</b>	<b>27,048,000</b>	<b>44,342,000</b>
<i>Interest Earnings</i>	3,899,935	4,012,380	4,439,849	4,168,000	4,509,000
<i>Real Property Fees</i>	9,515,264	36,482,267	48,023,031	22,880,000	39,833,000

<b>Fed Funds Rate</b>	1.68%	5.02%	5.14%	4.33%	3.75%
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<b>Expenses (by category)</b>	<b>1,321,455</b>	<b>1,310,229</b>	<b>1,198,947</b>	<b>925,889</b>	<b>854,356</b>
<i>Personnel</i>	716,631	729,755	633,833	488,989	451,416
<i>Non-personnel</i>	604,824	580,474	565,114	436,900	402,940

<b>Expenses (by area)</b>	<i>There is only one budgetary division in this department.</i>
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<b>Employees</b>	10.00	9.20	7.40	5.70	4.95
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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.

**2026 REQUEST** The target budget matches the department request budget because the request budget was less than the 2025 budget. The 2026 request budget reflects a reduction in expenses and employees due to shifting personnel and operating costs to restricted funds.

The 2026 revenue budget request reflects the Treasurer's office interest earnings, based on the estimates of their investment advisors. As compared to 2025, their request reflects the full estimate.

**PRIOR YEARS** 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.

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: 2026

**Dept 22 Recorder**

**Sources** Collections from real estate filing and recording fees.

**Uses** The Recorder's Office primarily handles the recording and indexing of real estate legal instruments. These documents include deeds, mortgages, liens, and leases. Funds collected from these activities are used to make payments to the state housing trust fund.

**ORC** Chapter 317 –Recorder

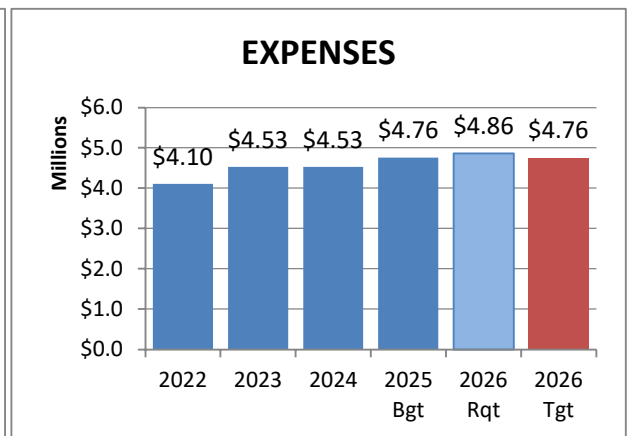
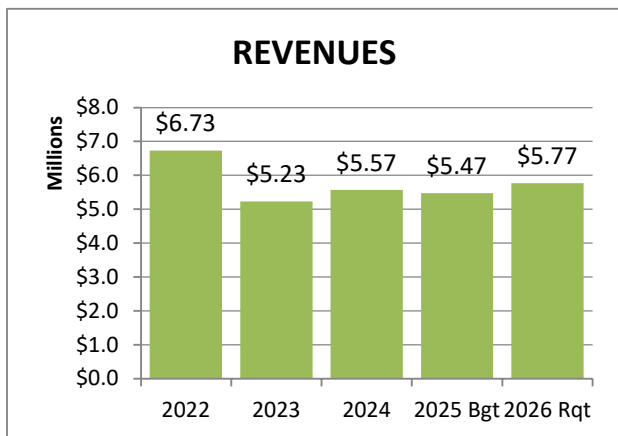
**TARGET BUDGET: \$4,756,472**

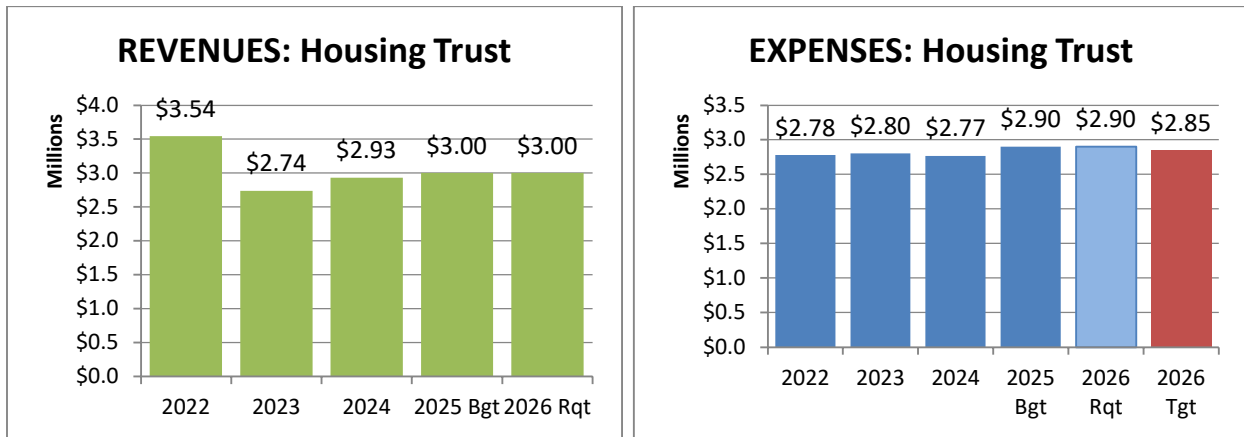
	2022	2023	2024	2025 Budget	2026 Request
<b>Revenues</b>	<b>6,732,233</b>	<b>5,228,727</b>	<b>5,567,441</b>	<b>5,471,523</b>	<b>5,770,000</b>
<i>Recording Fees</i>	3,190,409	2,490,956	2,636,526	2,471,523	2,770,000
<i>Housing Trust Fees</i>	3,541,824	2,737,771	2,930,915	3,000,000	3,000,000

<b>Expenses by (category)</b>	<b>4,104,083</b>	<b>4,527,887</b>	<b>4,525,196</b>	<b>4,756,472</b>	<b>4,862,137</b>
<i>Personnel</i>	1,312,132	1,694,035	1,742,111	1,819,786	1,924,185
<i>Non-Personnel</i>	14,804	33,855	17,169	36,733	38,000
<i>Housing Trust Payment</i>	2,777,147	2,799,997	2,765,916	2,899,953	2,899,952

<b>Expenses (by area)</b>	<i>There is only one budgetary division in this department.</i>
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<b>Employees</b>	<b>19.00</b>	<b>20.00</b>	<b>22.00</b>	<b>22.00</b>	<b>22.00</b>
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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 have been administered by the Recorder's Office since 2003, acting as a pass-through to the State of Ohio. For accounting clarity, these funds were moved to the general fund in 2022. The chart above includes five full years of history for completeness.

**2026 Request:** The department is allocated a target budget of \$4,756,472 for 2026. No impact on service levels is expected. No new positions or programmatic additions are requested. Personnel costs are rising due to anticipated salary adjustments.

**PRIOR YEARS** This budget has stayed fairly consistent over time. In 2025, recording fees stabilized due to expectations of lower interest rates. The Recorder did not request any additional positions. As a final step in balancing the general fund's expenses and revenue, a \$149K reduction was distributed across all Recorder line items. Revenue increased significantly between 2019 and 2020, correlating with the rise of the real estate market. In 2022, revenue decreased closer to previous levels as the real estate market cooled. Also in 2022, the Recorder began collecting \$60K in new revenue from recording fees following a change in the ORC. In 2022, two technology employee salaries were transferred from the technology fund to the General Fund.

GENERAL FUND BUDGET SUMMARIES: 2026

**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

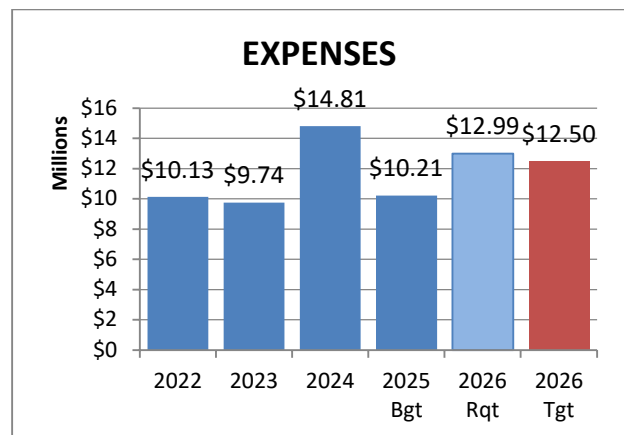
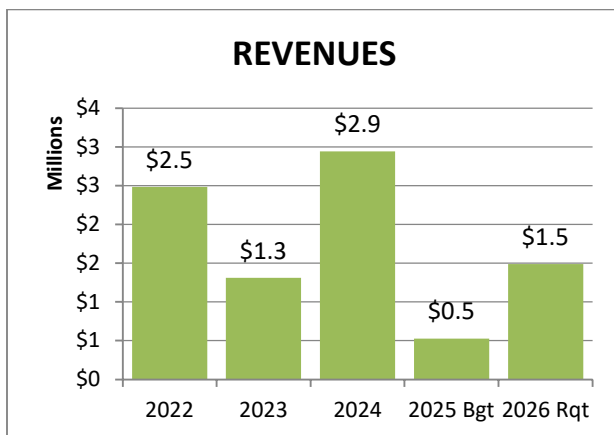
**TARGET BUDGET: \$ 12,500,000**

	2022	2023	2024	2025 Budget	2026 Request
<b>Revenues</b>	<b>2,480,888</b>	<b>1,310,883</b>	<b>2,941,613</b>	<b>525,500</b>	<b>1,486,500</b>
Reimbursements	2,064,569	743,648	2,408,211	20,000	20,000
Grants	413,629	558,665	129,398	-	-
Filing Fees	2,690	8,570	450	7,500	7,500
Operating Transfers	-	-	403,554	498,000	1,459,000
Reserve Use	-	-	-	-	-

<b>Expenses (by category)</b>	<b>10,126,563</b>	<b>9,741,459</b>	<b>14,813,662</b>	<b>10,211,380</b>	<b>12,985,859</b>
Personnel	6,038,622	5,167,489	7,358,929	6,168,413	7,614,878
Non-Personnel	4,087,941	4,573,970	7,254,069	4,042,967	5,370,981
Capital	-	-	200,664	-	-
Transfers	-	-	-	-	-

<b>Expenses (by area)</b>	<i>The Board of Elections has only one budgetary division in the general fund.</i>
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<b>Employees</b>	<b>44.40</b>	<b>44.40</b>	<b>44.40</b>	<b>44.40</b>	<b>44.40</b>
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The department is receiving a target budget of \$ 12,500,000 for 2026. The budget office will be working with the department to determine the service level impact of the target.

**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 budget's the department according to an even-billing plan (projected at \$9.55M annually). In non-Presidential years, we should net an increase to the reserve to be used during the Presidential election year. 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 2022-2024. The transfer in 2024 reflects cash movement from a capital project, not reserve activity.

**2026 BUDGET** The Board of Elections (BOE) 2026 budget request reflects a 27.2% increase over the approved 2025 budget, primarily driven by costs associated with the upcoming gubernatorial elections. However, for a more accurate comparison, it's useful to evaluate the 2026 request against budgets from other even-numbered, non-Presidential years—such as 2022—since election-related expenses tend to follow similar patterns in those cycles. Compared to the 2022 results, the 2026 request is 28.2% higher. Personnel costs have risen by 26.1%, largely due to standard cost-of-living adjustments and overtime. Also, temporary staff and poll workers received county-approved pay rate increases in 2024, which continues to impact staffing costs. Non-personnel expenses in 2026 are projected to rise by 31.4%, driven by increased spending across multiple categories including software subscriptions, enhanced security measures, computer equipment, postage, printing and publishing, office rent, license fees, and various election-related costs. The election expense line item for 2026 is nearly double that of 2022, largely due to estimates based on anticipated voter turnout and assumptions regarding primary election scope. Expenses related to ballots and legal advertisements are directly billed back to the appropriate jurisdictions at the start of the year.

**PRIOR YEARS** In 2025, personnel expenses increased due to higher compensation for poll workers. The 2024 budget raised poll worker pay to remain competitive with neighboring counties. Additionally, non-personnel costs in 2024 included a one-time payment required by the lease agreement for voting equipment.

In 2022, the Elections budget tackled pay inequities by adjusting full-time staff salaries to align with local market rates. To support seasonal recruitment, it raised the hourly wage for temporary election workers from \$12 to \$15. That year also marked the start of contractual costs for a new voter registration system aimed at streamlining multiple Board operations.

GENERAL FUND BUDGET SUMMARIES: 2026

**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.

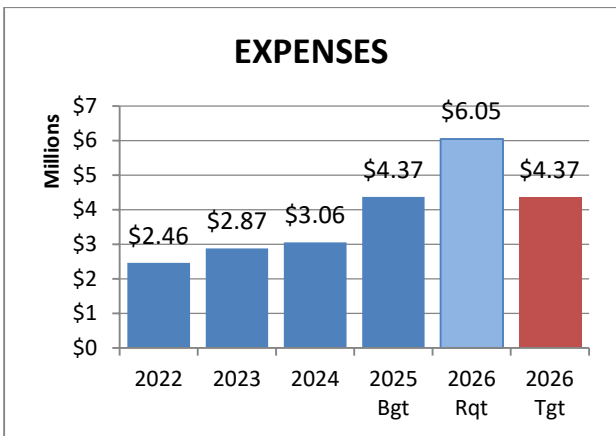
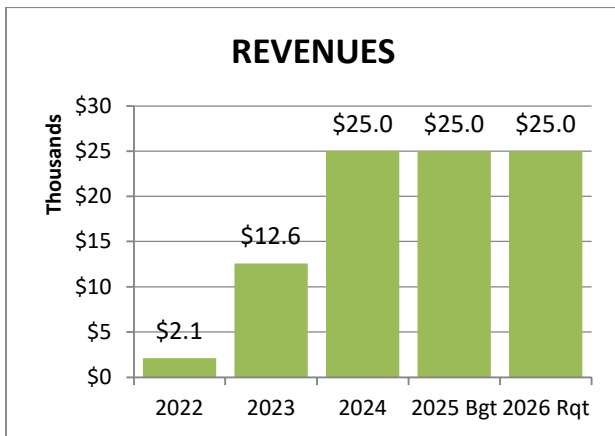
**TARGET BUDGET: \$ 4,366,544**

	2022	2023	2024	2025 Budget	2026 Request
<b>Revenues</b>	<b>2,081</b>	<b>12,571</b>	<b>25,022</b>	<b>25,000</b>	<b>25,000</b>

<b>Expenses (by category)</b>	<b>2,458,210</b>	<b>2,873,741</b>	<b>3,056,258</b>	<b>4,366,545</b>	<b>6,049,083</b>
<i>Personnel</i>	1,814,238	2,125,694	2,253,907	2,409,998	2,552,245
<i>Non-Personnel</i>	643,971	748,047	802,351	1,956,546	3,496,837

<b>Expenses (by area)</b>	<i>There is only one budgetary division in this fund.</i>				
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<b>Employees</b>	<b>27.85</b>	<b>26.50</b>	<b>25.80</b>	<b>26.80</b>	<b>27.01</b>
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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.

**2026 BUDGET** The department is receiving a target budget of \$ 4,366,544 for 2026. The Budget Office will be working with the department to determine the service level impact of the target. Human Resources (HR) FTEs have increased by 0.21, reflecting a combination of staffing additions and allocation shifts within BOCC On-Boarding, Employee Relations, and Benefits. This change is also evident in a 5.1% rise in salary costs. The 78.7% increase in the Department's non-personnel request relates primarily to a specific benefit program (Lifestyle Savings Account) which was not included in the 2026 benefits package or the Department's Target Budget. Additionally, the budget request included a \$25,000 increase for the countywide tuition reimbursement program, given the increasing demand, along with several smaller adjustments across other account categories. The Department has also restructured its Risk Management Division and is allocating resources to effectively insure against some of the County's most prominent risks. Revenue for the department is in the form of a grant from Murray & Agnes Seasingood Foundation that is used to hire and pay wages for internships.

**PRIOR YEARS** In 2025, Human Resources (HR) approved budget reflected a significant increase in non-personnel expenses over 143% compared to 2024 actual results. This was due to several factors: In 2025, HR budgeted for HR/Payroll software replacement, including increased costs for FMLA Administration, Compensation Analysis, and continued payments for overlapping Paycor Time and Benefits systems. HR is finalizing its review and plans partial implementation later in the year. Funding for training supplies rose to cover mandated Civil Treatment materials at contracted rates. Food supply costs increased significantly because the "Meet in the Street" program was transferred from County Administration to the HR budget. Tuition reimbursement rose by 76% due to higher enrollment and centralized County sponsorship, with actual expenses growing from \$90K in 2023 to \$135K in 2024, and a 2025 budget of \$239K. Most of the increase in contractual services for 2025 reflects "Not to Exceed" limits on Clemans Nelson and labor consulting contracts, along with a portion for the Lifestyle Spending Account (LSA) budgeted for the year.

GENERAL FUND BUDGET SUMMARIES: 2026

**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

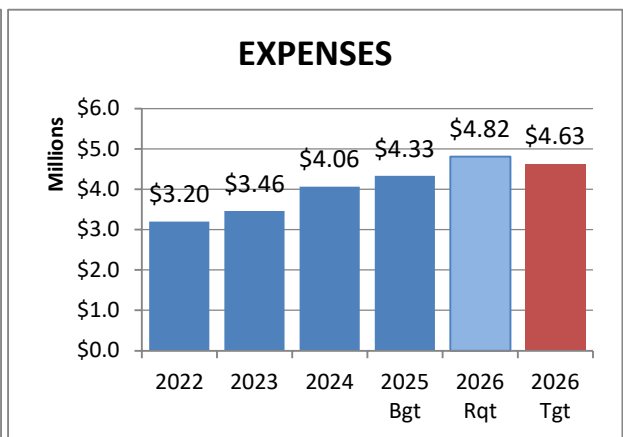
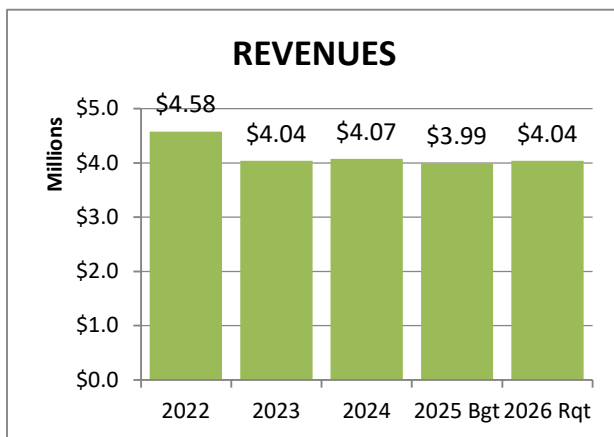
**TARGET BUDGET: \$4,631,995**

	2022	2023	2024	2025 Budget	2026 Request
<b>Revenues</b>	<b>4,576,668</b>	<b>4,036,729</b>	<b>4,070,955</b>	<b>3,991,500</b>	<b>4,040,000</b>
<i>Building Permits</i>	3,816,344	3,292,658	3,241,983	3,300,000	3,300,000
<i>Earthwork Fees</i>	759,651	734,122	805,572	691,500	740,000
<i>Other Fees &amp; Transfers</i>	48	150	40	-	-
<i>Miscellaneous</i>	625	9,799	23,360	-	-

<b>Expenses (by category)</b>	<b>3,201,949</b>	<b>3,458,141</b>	<b>4,061,295</b>	<b>4,333,849</b>	<b>4,815,895</b>
<i>Personnel</i>	2,773,506	3,090,671	3,553,598	3,875,426	4,269,970
<i>Non-Personnel</i>	332,831	308,161	446,065	448,598	439,925
<i>Capital/Transfers</i>	95,612	59,309	61,632	9,825	106,000

<b>Expenses (by area)</b>	<i>There is only one budgetary division in this department.</i>				
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<b>Employees</b>	<b>44.95</b>	<b>46.30</b>	<b>47.10</b>	<b>47.10</b>	<b>47.10</b>
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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. Beginning in 2017, building fees increase 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.

**2026 BUDGET** The department was given a target budget of \$4,631,995. The Budget Office will be working with the department to determine the service level impact of the target. The department is not requesting any new positions for 2026. They are anticipating increases related to software license fees in the range of \$150K-\$250K; however, these additional expenses are not reflected in the 2026 request as they were identified after the deadline for budget entry had passed. The department wishes to purchase three vehicles included in their request at the cost of \$32K per vehicle. The department is making strides in filling vacant roles, contributing to increases in personnel costs.

**PRIOR YEARS** A lower vacancy rate was used in 2025 due to 2024 projections showing over budget in personnel. Revenue was increased by \$200K from P+D's budget request as permit projections for 2024 have performed well. As a final budgeting act to close the expense/revenue general fund gap, a reduction of \$65K was applied to all P&D line items. 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.

GENERAL FUND BUDGET SUMMARIES: 2026

**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

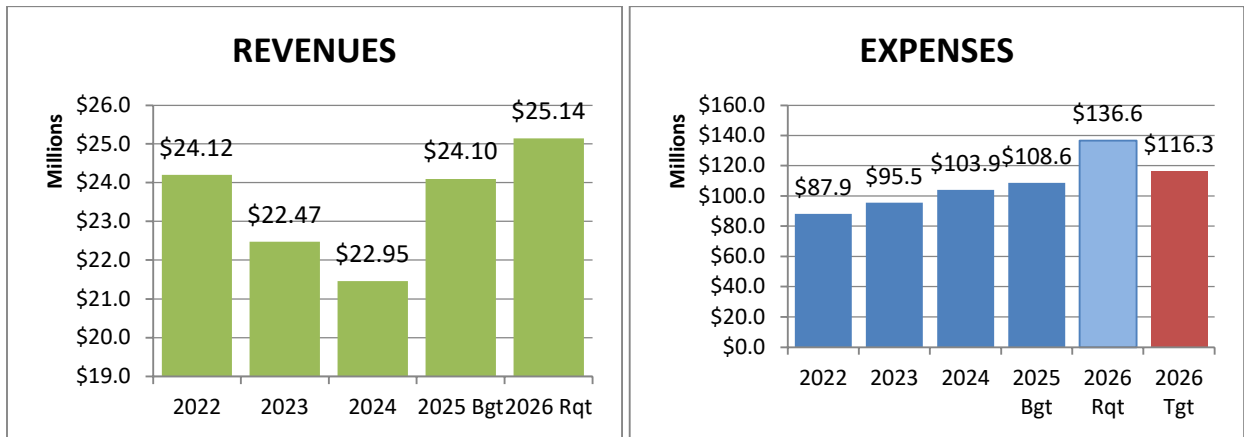
**TARGET BUDGET: \$116,300,000**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025 Budget</b>	<b>2026 Request</b>
<b>Revenues</b>	<b>24,199,046</b>	<b>22,471,350</b>	<b>21,454,597</b>	<b>24,096,200</b>	<b>25,143,200</b>
<i>Service/Patrol Fees</i>	16,460,924	17,275,620	16,982,328	19,442,000	20,765,500
<i>Reimbursements</i>	2,981,692	3,088,825	1,834,187	2,523,000	1,376,500
<i>Jail Intake Fees</i>	142,098	205,803	261,490	233,000	120,000
<i>Other Revenue</i>	94,505	167,988	212,748	202,000	228,000
<i>Intergovernmental</i>	4,444,189	1,664,473	2,097,361	1,596,200	2,583,200
<i>Traffic Fines</i>	75,638	68,641	66,483	100,000	70,000

<b>Expenses (by category)</b>	<b>87,977,053</b>	<b>95,524,526</b>	<b>103,931,218</b>	<b>108,596,816</b>	<b>136,616,114</b>
<i>Personnel</i>	80,896,626	84,897,725	92,921,309	96,237,267	114,963,719
<i>Non-Personnel</i>	6,075,553	9,639,683	9,997,261	11,101,987	19,616,999
<i>Capital</i>	1,004,874	987,118	1,012,648	1,257,562	2,035,396

<b>Expenses (by area)</b>	<b>87,977,053</b>	<b>95,524,526</b>	<b>103,931,218</b>	<b>108,596,816</b>	<b>136,616,114</b>
<i>Administration</i>	4,158,917	4,521,120	4,140,032	4,084,109	4,714,428
<i>Court Services</i>	11,107,361	11,962,016	12,418,481	11,065,958	14,080,414
<i>Enforcement</i>	25,463,776	28,721,429	31,621,000	30,219,916	41,285,695
<i>Education</i>	2,033,942	2,389,106	3,541,729	4,263,883	7,398,275
<i>Investigations</i>	3,432,942	3,848,916	4,121,000	4,161,714	5,252,721
<i>Corrections</i>	32,128,915	33,266,374	37,130,090	43,610,434	50,110,963
<i>Warrant Processing</i>	4,769,021	5,155,876	5,143,151	5,530,328	6,936,364
<i>Warrant Executions</i>	708,897	856,573	943,942	949,748	800,659
<i>Organized Crime</i>	4,173,282	4,803,116	4,871,793	4,710,726	6,036,595

<b>Employees</b>	<b>876.00</b>	<b>882.00</b>	<b>882.00</b>	<b>895.00</b>	<b>898.00</b>
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**2026 Request** The department is receiving a target budget of \$116,300,000. The budget office will be working with the department to determine the service level impact of the target.

The Sheriff’s emphasis for the 2026 budget continues to center around recruitment, retention and a zero-vacancy staffing level as well as advancing technology projects. The budget includes a significant investment in technology through an all-inclusive agreement with Axon for body-worn cameras and other vital equipment. Over time, efficiencies generated through this investment in technology should largely offset these costs.

The budget supports patrol services staffing levels and operating expenses through contracts with 12 jurisdictions including the recently executed Western District patrol. Patrol revenues are estimated to be \$20.8M in 2026. 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 Sheriff’s budget is the largest general fund budget with almost 900 positions. The initial budget request was \$136M. This proposal included three new positions, 4-5% wage increases, increased training, technological improvements and the estimated replacement of 35 vehicles.

In 2025 the Sheriff maintained a lower than projected vacancy rate throughout the year, causing them to be over budget by about \$4M in personnel (4%). This can likely be attributed to the broader recruitment and retention efforts the Sheriff has implemented in recent years. The 2025 adopted budget was \$108.4M and the current projected estimate for 2025 end of year spend is \$113M. This includes \$500k in funding provided for the purchase of Sheriff patrol vehicles during 2025.

**PRIOR YEARS** In 2025, the Sheriff partnered with state and local agencies on crime reduction strategies in downtown Cincinnati. The budget office reduced the Sheriff’s 2025 budget request to \$108M through an aggressive vacancy reduction and across the board cuts. Additional reductions to the proposed budget included the reassignment of certain proposed expenditures as capital items as they are likely one-time expenses. 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.

GENERAL FUND BUDGET SUMMARIES: 2026

**Dept 31 Prosecutor**

**Sources** Reimbursement from Job and Family Services (JFS) for child abuse and neglect cases, criminal non-support cases, adult protective services and long-term care cases, and Environmental Services 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 advocates for crime victims and their families, and pursue evidence that may exonerate or mitigate punishment for individuals incorrectly accused of crimes.

**ORC** Chapter 309 - Prosecuting Attorney

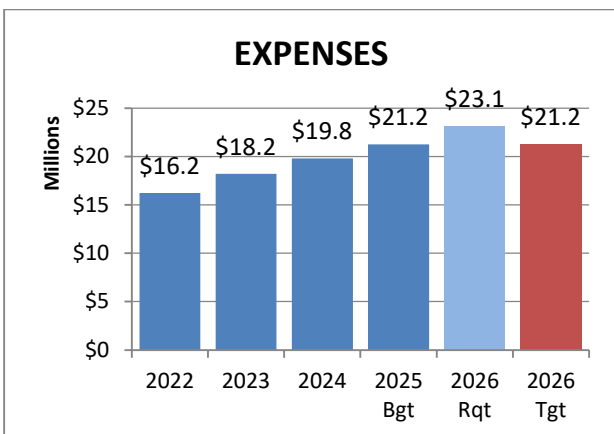
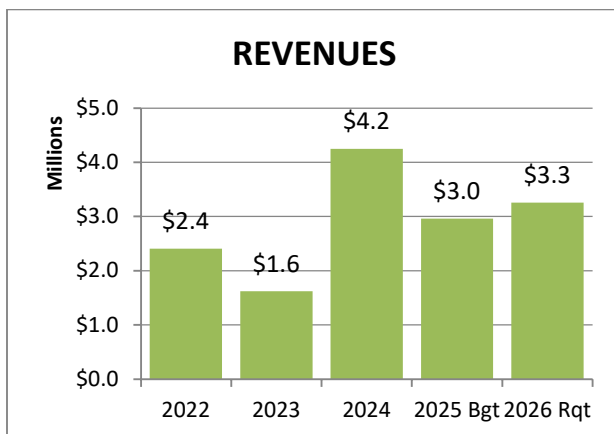
**TARGET BUDGET: \$21,231,431**

	2022	2023	2024	2025 Budget	2026 Request
<b>Revenues</b>	<b>2,407,400</b>	<b>1,624,317</b>	<b>4,249,999</b>	<b>2,961,610</b>	<b>3,254,000</b>
<i>JFS Reimbursement</i>	2,303,054	1,290,638	3,846,464	2,627,000	2,925,000
<i>Other Revenue</i>	104,346	333,679	403,535	334,610	329,000

<b>Expenses (by category)</b>	16,203,610	18,203,546	19,802,236	21,231,431	23,087,667
<i>Personnel</i>	15,864,697	17,848,641	19,427,808	20,589,698	21,939,517
<i>Non-Personnel</i>	338,913	350,348	374,428	635,799	1,148,150
<i>Capital</i>	-	4,557	-	5,934	-

<b>Expenses (by area)</b>	16,203,610	18,203,546	19,802,236	21,231,431	23,087,667
<i>Criminal</i>	12,270,972	13,828,838	15,155,396	16,427,662	18,175,359
<i>Civil</i>	3,932,638	4,374,708	4,646,840	4,803,769	4,912,308

<b>Employees</b>	167.82	169.81	191.80	193.12	193.10
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**BACKGROUND** Over 97% of the Prosecutor's operational costs are personnel.

**2026 REQUEST** The department is receiving a target budget of \$21,231,431 for 2026. The budget office will be working with the department to determine the service level impact of the target.

The 2026 budget request does not include significant programmatic changes. However, it does propose entering into an agreement with Matrix for the implementation of a case management system. This system is designed to help the office manage and streamline legal cases from intake through resolution. The platform will provide functionality for case intake and tracking, document and evidence management, reporting and analytics, and scheduling, ultimately enhancing efficiency and operational effectiveness across the office.

JFS reimbursement is anticipated to grow due to increase wages and operating costs.

**PRIOR YEARS** In 2025, the office entered into a five-year agreement with Axon Enterprise, Inc. to implement its digital evidence discovery application. This technology is intended to enhance the efficiency and effectiveness of evidence review, trial preparation, and exhibit creation for legal cases. Additionally, personnel costs increased during the year due to payouts of accrued vacation to employees who resigned.

In the 2024 budget, the office saw significant personnel growth driven by several factors: the introduction of an additional Juvenile Court Docket, the establishment of a gang unit, compliance with new requirements from Marsy's Law, the creation of the Elder 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.

GENERAL FUND BUDGET SUMMARIES: 2026

Dept **32 Coroner**

**Sources** The Coroner's Office generates most of its revenue from fees charged to law enforcement agencies in Hamilton County and surrounding jurisdictions for crime laboratory services. Specific charges apply to illicit drug analysis, OVI, and sexual assault toxicological analysis for Hamilton County agencies. Other forensic services are provided to Hamilton County agencies at no charge. Additional revenue comes from body storage, copy sales, and expert witness fees.

**Uses** The Coroner is responsible for investigating deaths within Hamilton County that are sudden, unexpected, violent, suspicious, drug-related, or occur without a physician in attendance. This includes conducting death scene investigations, performing autopsies when required, and overseeing the county crime laboratory.

ORC Chapter 313 – Coroner

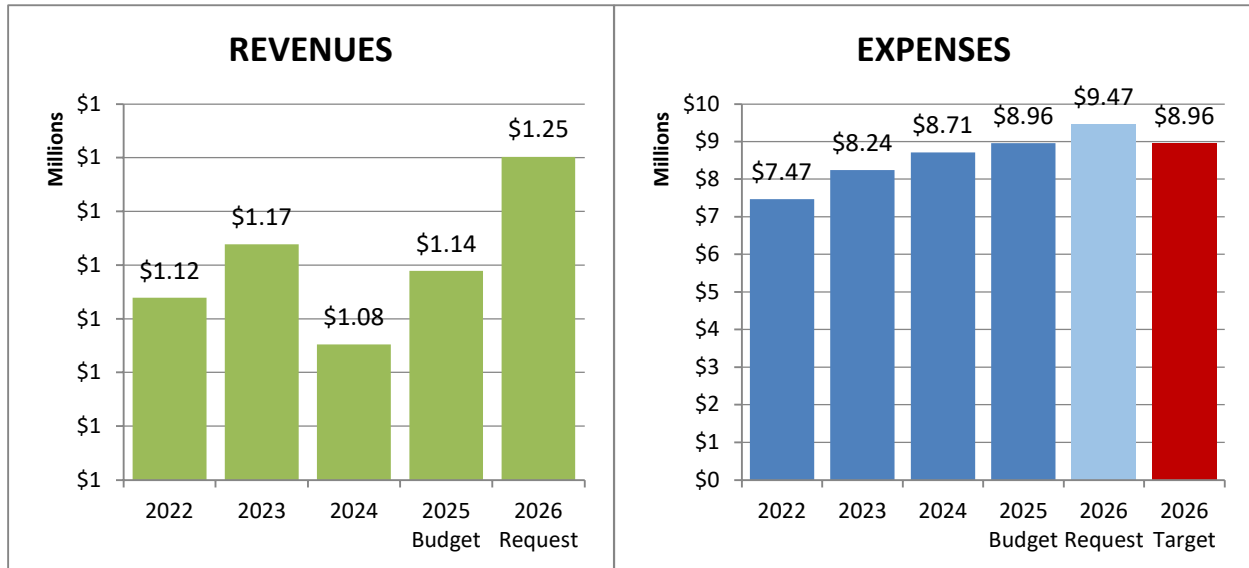
**TARGET BUDGET: 8,955,023.38**

	2022	2023	2024	2025 Budget	2026 Request
<b>Revenues</b>	<b>1,119,598</b>	<b>1,169,250</b>	<b>1,076,148</b>	<b>1,144,500</b>	<b>1,250,750</b>
<i>Lab Fees</i>	1,070,886	1,130,612	1,034,627	1,106,500	1,212,750
<i>Other Revenue</i>	48,711	38,639	41,521	38,000	38,000

<b>Expenses (by category)</b>	<b>7,466,877</b>	<b>8,237,695</b>	<b>8,707,296</b>	<b>8,955,023</b>	<b>9,466,534</b>
<i>Personnel</i>	6,755,833	7,579,713	7,866,060	7,912,742	8,203,532
<i>Non-Personnel</i>	587,044	657,982	832,592	1,025,155	1,263,002
<i>Capital</i>	124,000	-	8,644	17,126	-

<b>Expenses (by area)</b>	<b>7,466,877</b>	<b>8,237,695</b>	<b>8,707,296</b>	<b>8,955,023</b>	<b>9,466,534</b>
<i>Administration</i>	7,115,394	7,910,631	8,448,391	8,632,564	9,034,784
<i>Lab</i>	336,778	265,145	246,536	277,442	359,750
<i>Morgue</i>	14,705	61,918	12,369	45,017	72,000

<b>Employees</b>	<b>64.00</b>	<b>62.70</b>	<b>62.34</b>	<b>63.50</b>	<b>63.50</b>
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**2026 BUDGET** The Coroner's 2026 budget request increased primarily due to personnel costs, reflecting a 3.1% average salary increase. The non-personnel increase is driven by higher demand for drug testing and the need for new lab instruments. Increasing software service fees and the associated costs of replacing older drug-testing materials and computers also contributed to the overall budget rise.

**Prior Years** The Coroner's Office experienced modest personnel growth in 2025 following one retirement and the transfer of two grant-funded employees to the general fund. Costs rose due to the new Forensic Information Management System (FIMS) subscription and ongoing preventive maintenance, computer, and security software expenses, while a \$170,000 reduction was applied to help balance the County's general fund. A 2022 market rate analysis also increased personnel costs. Since completing its state-of-the-art facility in 2020, the Coroner's Office has gained regional and national recognition for its services.

GENERAL FUND BUDGET SUMMARIES: 2026

**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

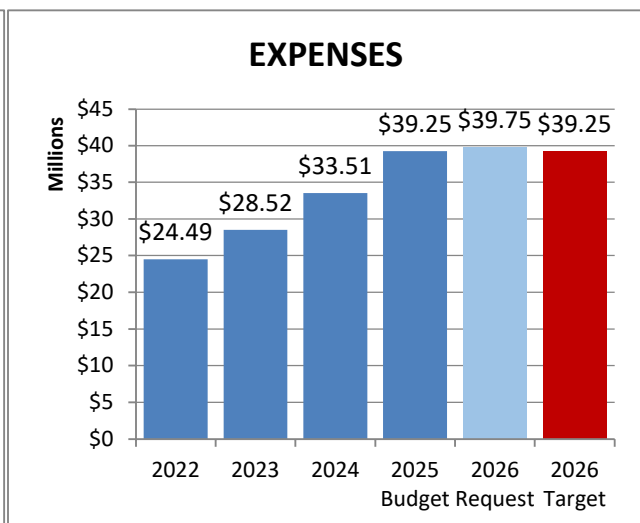
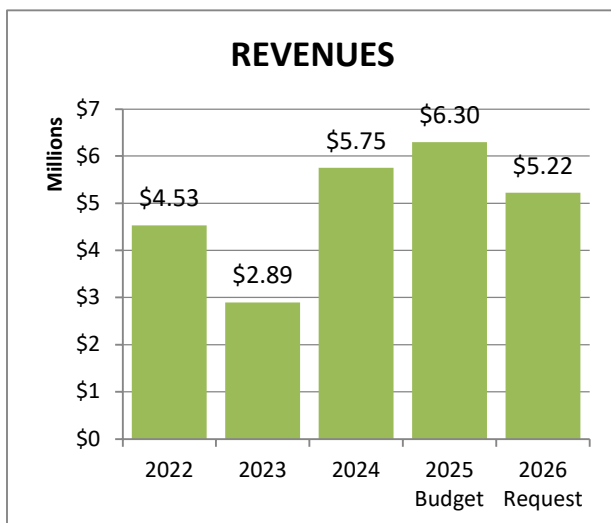
**TARGET BUDGET: \$39,253,741**

	2022	2023	2024	2025 Budget	2026 Request
<b>Revenues</b>	<b>4,532,233</b>	<b>2,893,670</b>	<b>5,751,115</b>	<b>6,296,096</b>	<b>5,220,040</b>
<i>Fees &amp; Fines</i>	604,178	792,280	554,511	639,410	712,660
<i>Intergovernmental</i>	3,928,055	2,101,390	5,196,604	5,656,686	4,507,380

<b>Expenses (by category)</b>	<b>24,487,585</b>	<b>28,521,173</b>	<b>33,508,994</b>	<b>39,253,741</b>	<b>39,753,211</b>
<i>Personnel</i>	20,977,332	24,296,565	28,651,942	33,894,761	34,278,594
<i>Non-Personnel</i>	3,510,253	4,224,607	4,857,052	5,310,184	5,399,618
<i>Capital</i>	-	-	-	48,796	75,000

<b>Expenses (by area)</b>	<b>24,487,585</b>	<b>28,521,173</b>	<b>33,508,994</b>	<b>39,253,741</b>	<b>39,753,211</b>
<i>Court Operations</i>	13,347,943	15,301,105	17,372,147	20,822,183	21,644,526
<i>Youth Center</i>	11,139,642	13,220,067	16,136,847	17,226,001	18,108,686
<i>Hillcrest</i>	-	-	-	1,205,558	-

<b>Employees</b>	<b>252.64</b>	<b>252.64</b>	<b>284.35</b>	<b>365.40</b>	<b>350.00</b>
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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.

**2026 REQUEST** The department is receiving a target budget of \$39,253,741.35 for 2026. The budget office will be working with the department to determine the service level impact of the target.

The 2026 requested budget removed Hillcrest positions due to the pause of the Hillcrest reopening. The court requested six new juvenile corrections officers to fill personnel needs at the 2020 Auburn Avenue Youth Center. The Hillcrest pause also lowered reimbursement revenue.

Non-personnel variances are due to new variety of small line item increases. Mostly due to contractual services increasing and inflationary increases.

**PRIOR YEARS** In 2025, Juvenile Court shifted probation positions from its grant fund to its general fund, due to a lack of state grant reimbursements. The 2025 budget included expenses tied to the reopening of the Hillcrest campus, contingent on securing JFS levy reimbursement revenue. Hillcrest operations have been put on standby as operating revenue sources are discussed.

In the 2025 budget, \$2.5 million in reimbursable expenses tied to a JFS agreement was removed because they're already covered by the court's grant fund—not the general fund. Separately, JFS agreed to cover security costs for the Hillcrest campus, so the budget added \$929,000 in revenue to reflect that reimbursement. As previously mentioned, all revenues and expenses related to Hillcrest were paused.

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.

GENERAL FUND BUDGET SUMMARIES: 2026

**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

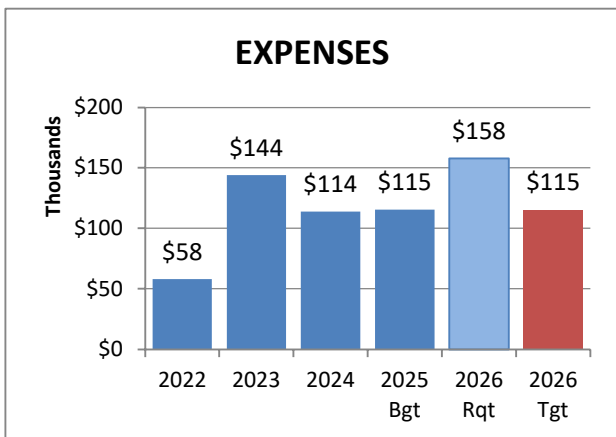
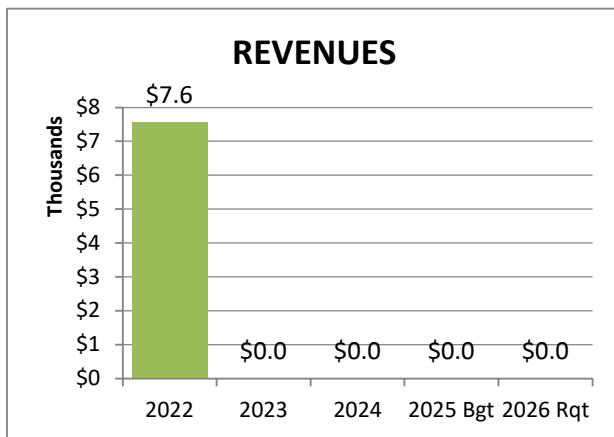
**TARGET BUDGET: \$115,395**

	2022	2023	2024	2025 Budget	2026 Request
<b>Revenues</b>	<b>7,558</b>	-	-	-	-
<i>Misc Revenue</i>	7,558	-	-	-	-

<b>Expenses by (category)</b>	<b>58,163</b>	<b>143,942</b>	<b>113,785</b>	<b>115,395</b>	<b>157,895</b>
<i>Non-Personnel</i>	58,163	143,942	113,785	115,395	157,895

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

<b>Employees</b>	-	-	-	-	-
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**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.

**2026 REQUEST** The department is receiving a target budget of \$115,395.00 for 2026. The budget office will be working with the department to determine the service level impact of the target.

Court of Appeals made reductions in several line items for the 2026 budget request that include Maintenance (0848), a reduction of 25% and Subscriptions and Memberships (0912), a reduction of 65%.

The Court of Appeals initially included three priority expenditures in its 2026 budget request. These expenditures included (1) replacement of 25 laptops, (2) LexisNexis Protégé Artificial Intelligence, and (3) Microsoft 365 licensing. The Court worked to obtain funding for these priority projects from other funding sources which are no longer included in the Court's 2026 request.

The Court's budget request is driven by the costs of maintaining its technology, modernization advancements and focus on training. Training is an ongoing commitment to keep staff professional development current. Training occurs on an annual and bi-annual basis. The Court also continues to offer trainings to other agencies. Appointed Counsel/Interpreter Fees are costs that the Court is statutorily required to pay and are included the budget.

The 2026 budget request reflects a balanced, prudent approach by reducing unnecessary expenses while preserving core functions and preparing for future needs.

**PRIOR YEARS** The 2025 budget request was driven by its need to continue modernized technology and several unfunded mandated statutory requirements for court-appointed interpreters, bi-annual attorney registration costs, and overall inflationary costs for goods and services. Additionally, the Court sought funding to provide training opportunities for staff and to host training sessions for other county employees and attorneys practicing in the County.

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.

The actual expenses for COA ended the year near budgeted amounts with 99.3% of appropriated funds spent. Trainings, professional certifications, and travel were a significant portion of the COA budget. Most of those expenses occur in Q3 and Q4.

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: 2026

**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

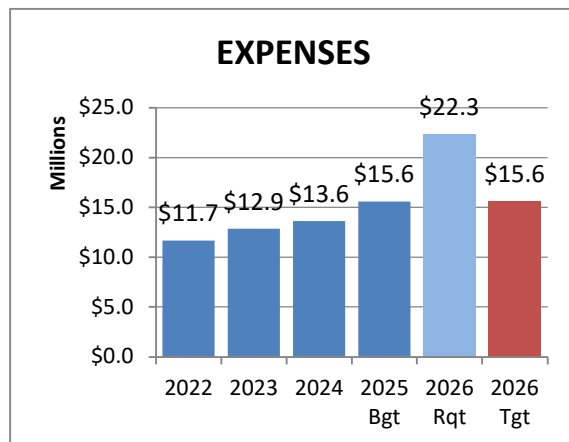
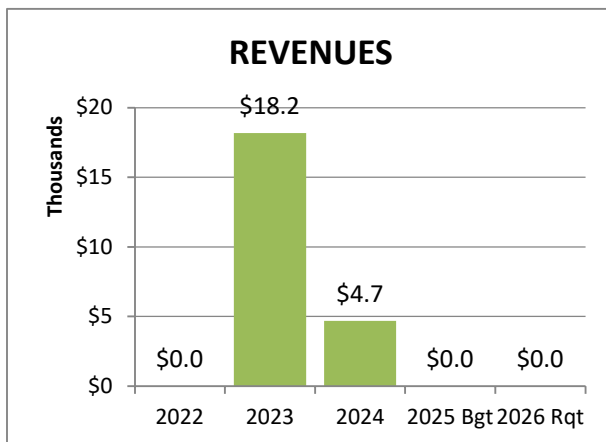
**TARGET BUDGET: \$15,599,537**

	2022	2023	2024	2025 Budget	2026 Request
<b>Revenues</b>	-	18,176	4,672	-	-
<i>Other Revenue</i>	-	18,176	4,672	-	-

<b>Expenses (by category)</b>	11,672,168	12,854,693	13,639,328	15,599,537	22,338,639
<i>Personnel</i>	5,925,219	6,476,255	7,162,913	8,133,700	9,997,634
<i>Non-Personnel</i>	5,721,275	6,199,197	6,390,010	7,271,906	10,695,005
<i>Capital</i>	25,674	179,241	86,405	193,931	1,646,000

<b>Expenses (by area)</b>	11,672,168	12,854,693	13,639,328	15,599,537	22,338,639
<i>Administration</i>	7,161,394	8,134,031	8,543,665	9,814,239	15,353,952
<i>Judicial</i>	4,510,774	4,720,662	5,095,663	5,785,298	6,984,687

<b>Employees</b>	83.75	86.75	88.75	93.50	98.50
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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 some expenses have been returned to the general fund.

**2026 REQUEST** The department is receiving a target budget of \$15,599,537 for 2026. The budget office will be working with the department to determine the service level impact of the target.

For the 2026 budget request, the court prioritized strengthening both its general operations and information technology infrastructure. To support these efforts, the request includes funding for five new positions - an administrative assistant, an attorney, a CMSNet fiscal manager, a clerk specialist and an intern. The request also included a 5% salary adjustment.

In addition to staffing, the department requested \$4.3 million to address critical computer software renewals and to meet ongoing software and hardware requirements necessary to maintain secure and reliable operations. The \$4.3 million general fund request is an obligation that was formerly included in the Clerk of Courts Automation Fund (CoCAF). Senate Bill 94 moved the CoCAF from the Common Pleas Court to the Clerk of Court. Because of this, the \$4.3 million obligation is now budgeted in the general fund. A further \$5.9 million was budgeted for network and application support, ensuring continued functionality.

In support of courthouse safety and situational awareness, the Court is also planning the installation of additional security cameras in hallways on the 3rd, 4th, and 5th floors, as well as inside courtrooms. These upgrades are part of a broader effort to enhance physical security, protect staff and the public, and ensure the integrity of judicial proceedings.

**PRIOR YEARS** During Fiscal Year 2025, available appropriations supported key personnel additions and technology upgrades critical to the efficient operation of the office. Funding allowed for the hiring of one Human Resources Officer, one Payroll Officer, and two Judicial Administrative Assistants, strengthening the administrative capacity and improving support services across departments.

Additionally, appropriations facilitated the migration to Microsoft Office 365. This transition, required by current hardware, enhances productivity, collaboration, and data security by providing cloud-based tools and updated software requirements for all staff members. The investment supports long-term operational efficiency and aligns with modernization goals. Effectively in late October, market rate salary adjustments were implemented for Bailiffs.

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.

GENERAL FUND BUDGET SUMMARIES: 2026

**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

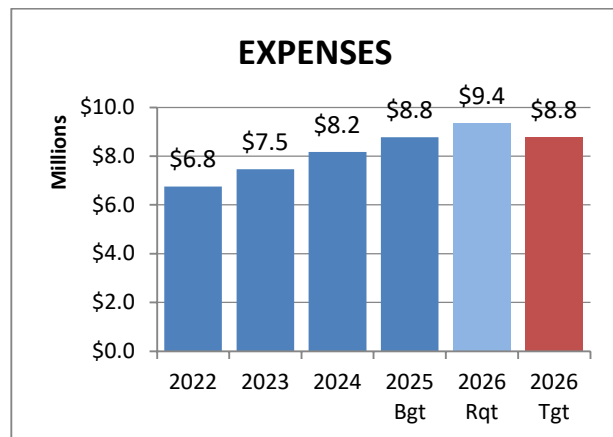
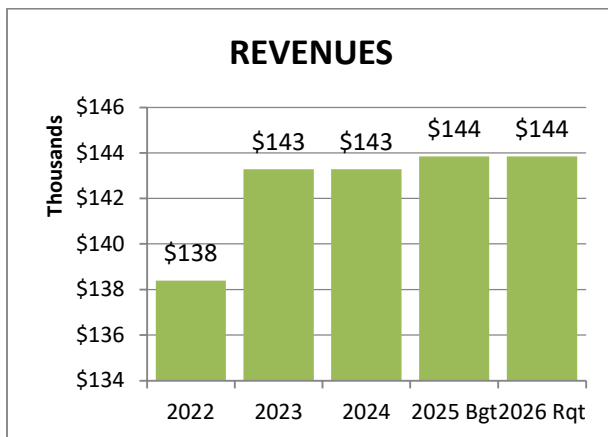
**TARGET BUDGET: \$8,777,256**

	2022	2023	2024	2025 Budget	2026 Budget
<b>Revenues</b>	<b>138,392</b>	<b>143,287</b>	<b>143,287</b>	<b>143,837</b>	<b>143,837</b>
<i>Reimbursement</i>	138,392	143,287	143,287	143,837	143,837

<b>Expenses (by category)</b>	<b>6,757,078</b>	<b>7,465,494</b>	<b>8,164,623</b>	<b>8,777,256</b>	<b>9,366,035</b>
<i>Personnel</i>	6,727,995	7,094,458	7,496,279	7,969,894	8,315,685
<i>Non-Personnel</i>	29,083	229,605	630,029	733,554	975,350
<i>Capital</i>	-	141,431	38,315	73,808	75,000

<b>Expenses (by area)</b>	<b>6,757,078</b>	<b>7,465,494</b>	<b>8,164,623</b>	<b>8,777,256</b>	<b>9,366,035</b>
<i>Administration</i>	3,315,083	3,924,705	4,494,284	5,002,335	5,184,695
<i>Judicial</i>	1,166,387	1,166,985	1,175,824	1,188,626	1,209,167
<i>Pretrial Services</i>	2,275,608	2,373,804	2,494,515	2,586,295	2,972,173

<b>Employees</b>	<b>98.50</b>	<b>96.00</b>	<b>100.13</b>	<b>99.89</b>	<b>101.61</b>
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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.

**2026 REQUEST** The department is receiving a target budget of \$8,777,256 for 2026. The budget office will be working with the department to determine the service level impact of the target.

The Municipal Court's 2026 budget request includes a significant increase in funding for translation services, driven by a rising number of cases requiring language support. The budget also reflects the addition of three new judges, replacing those reaching term limits, with proposed appropriations covering associated costs such as stationery, judicial robes, and office furnishings. While the request shows a 3.72 FTE increase, this figure is somewhat misleading as 1.72 FTEs is the result from a revised methodology for calculating part-time positions, and the remaining two FTEs have since been transitioned to grant funding.

The request also includes \$75K for annual support for the Business Information System "For the Record and Thales" software and hardware products.

**PRIOR YEARS** During Fiscal Year 2025, the available appropriation supported the hiring of a new Assignment Clerk. Mid-year 2025, a Language Service Specialist position was added to the Table of Organization in response to the increased demand for translation services. The Language Service Specialist position was filled during the same period. Also, due to the increased demand for translation services, associated costs are likely to exceed the current appropriation levels.

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 to the General Fund that in prior years were paid out of the Special Project Fund.

In late October 2024, because of Senate Bill 94 and by court order, the court redirected fees previously collected in the Courts Automation fund to Municipal Court's Special Project fund, as result of this change it is anticipated that reserves will grow.

In addition, staffing levels also 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 removing 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 reserves 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 bailiff salary increases in October.

GENERAL FUND BUDGET SUMMARIES: 2026

**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

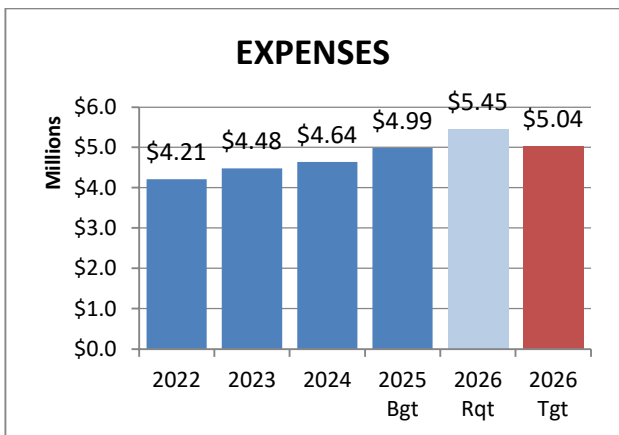
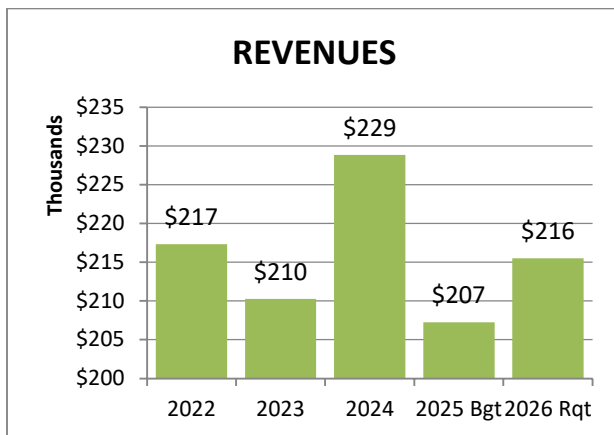
**TARGET BUDGET: \$5,035,645**

	2022	2023	2024	2025 Budget	2026 Request
<b>Revenues</b>	<b>217,307</b>	<b>210,236</b>	<b>228,815</b>	<b>207,215</b>	<b>215,500</b>
<i>Service Fees</i>	4,138	3,107	2,803	1,390	5,500
<i>Other Intergovernmental</i>	213,169	207,129	226,012	205,825	210,000

<b>Expenses by (category)</b>	<b>4,211,154</b>	<b>4,478,793</b>	<b>4,637,785</b>	<b>4,990,359</b>	<b>5,446,883</b>
<i>Personnel</i>	4,059,013	4,283,130	4,458,195	4,745,257	5,152,394
<i>Other Expenditures</i>	152,141	186,121	179,590	245,102	294,489
<i>Capital</i>		9,542			

<b>Expenses (by area)</b>	<b>4,211,154</b>	<b>4,478,793</b>	<b>4,637,785</b>	<b>4,990,359</b>	<b>5,446,883</b>
<i>Judges/Magistrates</i>	1,964,311	2,130,811	2,125,864	2,493,500	2,813,925
<i>Administration</i>	1,439,500	1,549,669	1,589,319	1,533,641	1,612,518
<i>Investigative</i>	807,343	798,313	922,602	963,218	1,020,440

<b>Employees</b>	<b>48.80</b>	<b>49.40</b>	<b>50.40</b>	<b>50.90</b>	<b>51.30</b>
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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.

**2026 REQUEST** The department is receiving a target budget of \$5,035,645.00 for 2026. The budget office will be working with the department to determine the service level impact of the target.

FTEs increased slightly by 0.40 due to the hiring of a judge in Q1 of 2025. There were also other staff reductions.

Court of Domestic Relations is expecting reimbursement from the Women Helping Women program for costs associated with Interpreters in domestic violence cases.

**PRIOR YEARS** The 2025 budget included a new part time position. The Court had a number of positions fluctuate between full-time and part-time, netting an increase of one-half a position in 2025. To help with balancing the general fund budget, the Court of Domestic Relations agreed to reductions in subscriptions and training services. To balance the general fund budget, further budget reductions were made with across-the-board reductions by the budget office in the amount of \$65,550.

The 2024 budget included one new support specialist position in Investigations and Counseling. This position will collect 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 covers overages in personnel costs.

GENERAL FUND BUDGET SUMMARIES: 2026

**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

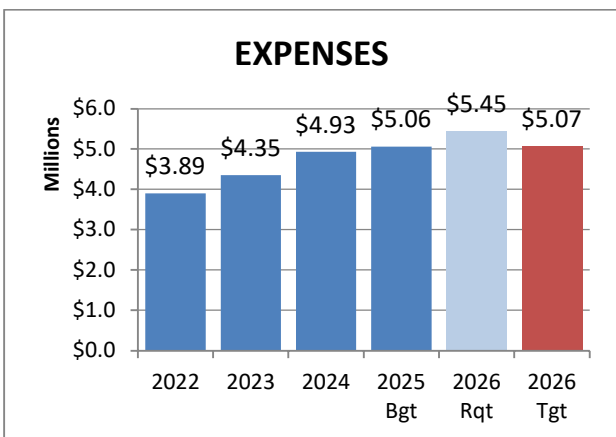
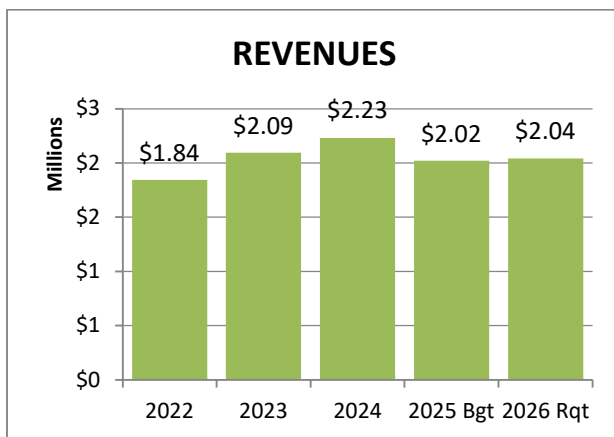
**TARGET BUDGET: \$5,072,625**

	2022	2023	2024	2025 Budget	2026 Request
<b>Revenues</b>	<b>1,841,439</b>	<b>2,093,343</b>	<b>2,230,093</b>	<b>2,020,000</b>	<b>2,035,000</b>
<i>Court Fees</i>	875,251	881,531	879,495	850,000	865,000
<i>Intergovernmental</i>	316,150	371,812	506,465	330,000	330,000
<i>Indigent Care Levy</i>	650,038	840,000	844,133	840,000	840,000

<b>Expenses by (category)</b>	<b>3,894,418</b>	<b>4,349,149</b>	<b>4,928,519</b>	<b>5,072,624</b>	<b>5,415,080</b>
<i>Personnel</i>	3,399,517	3,766,271	4,145,362	4,336,137	4,586,595
<i>Non-Personnel</i>	494,901	569,813	704,544	736,487	828,485
<i>Capital</i>	-	13,065	78,613	-	-

<b>Expenses (by area)</b>	<i>There is only one budgetary division in this department.</i>
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<b>Employees</b>	<b>41.30</b>	<b>44.00</b>	<b>46.00</b>	<b>46.00</b>	<b>46.00</b>
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**Background** Probate Court provides multiple unique services; some include assisting in the distribution of assets from generation to generation; providing guardianship for residents who cannot care for themselves; and assisting growing families through marriage and adoptions.

**2026 REQUEST** The department is receiving a target budget of \$5,072,625.00 for 2026. The budget office will be working with the department to determine the service level impact of the target.

Mental Health expenses continue to be the primary consumer of the Probate Court department budget. Mental health lines (Medical 717) will exceed budget this year with the continuing rise in case numbers.

Data for cases is as follows:

2020 - 981 cases at a cost of \$131,680

2021 - 1068 cases at a cost of \$141,600

2022 - 1055 cases at a cost of \$143,360

2023 - 1348 cases at a cost of \$172,480

2024 - 1519 cases at a cost of \$203,520

2025 - 1086 cases through 8/31/25 at a cost of \$182,720 to date. Probate Court is currently running higher case volumes this year than at this point last year.

Personnel in Probate Court overall has remained consistent. There is a change in employment status with a couple of employees going from part-time to full-time. However, overall headcount remains consistent to prior year. Strong management techniques keep non-personnels well within budget levels.

**2025 BUDGET** Expenditures for Probate Court remained 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: 2026

**Dept 46 Clerk of Courts**

**Sources** The Clerk of Courts collects fines and fees assessed in the Court of Common Pleas, Municipal Court, and the Court of Appeals. The fines and fees are paid by parties in a civil case or the defendant in a criminal case who have pled guilty 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, as well as postage cost reimbursement 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

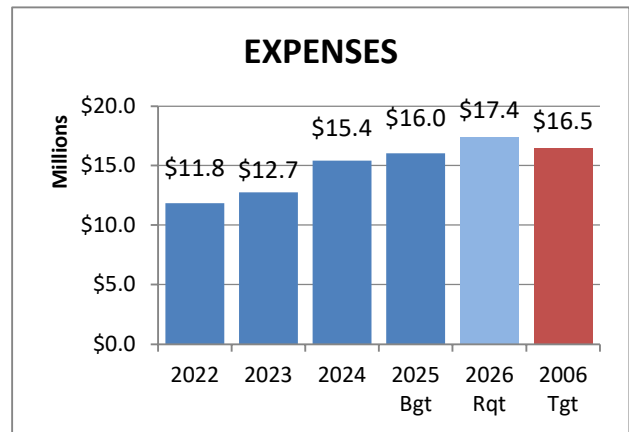
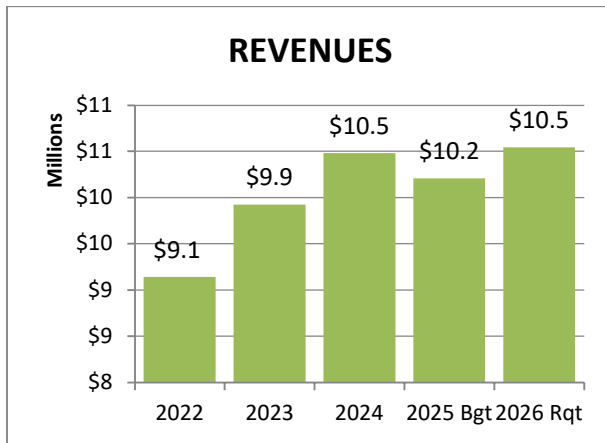
**TARGET BUDGET: \$16,454,189**

	2022	2023	2024	2025 Budget	2026 Request
<b>Revenues</b>	<b>9,141,219</b>	<b>9,922,949</b>	<b>10,481,182</b>	<b>10,205,996</b>	<b>10,544,209</b>
<i>Fines and Fees</i>	8,717,745	9,204,555	9,823,637	9,792,996	10,033,209
<i>Postage Reimburse</i>	422,820	496,214	557,097	413,000	511,000
<i>Other Revenue</i>	654	222,180	100,448	-	-

<b>Expenses (by category)</b>	<b>11,835,905</b>	<b>12,748,250</b>	<b>15,416,569</b>	<b>16,045,812</b>	<b>17,362,650</b>
Personnel	10,107,443	10,837,285	12,481,010	13,114,302	14,002,063
Non-Personnel	1,668,487	1,854,969	2,877,096	2,832,656	3,261,733
Capital	59,975	55,996	58,463	98,854	98,854

<b>Expenses (by area)</b>	<b>11,835,905</b>	<b>12,748,250</b>	<b>15,416,570</b>	<b>16,045,812</b>	<b>17,362,650</b>
Administration	10,573,175	5,569,284	5,659,286	6,015,330	6,918,448
Muni Criminal Traffic	24,676	2,390,573	3,302,689	3,360,269	3,477,651
<i>Common Pleas</i>	23,366	1,934,667	2,525,729	2,755,904	2,724,162
<i>MailCtr/Imag/Archives</i>	1,066,204	1,580,028	2,185,171	2,154,529	2,403,010
<i>Municipal Court Civil</i>	30,506	1,136,431	1,544,677	1,558,188	1,637,786
<i>Bailiffs</i>	117,978	137,267	199,018	201,592	201,593

<b>Employees</b>	<b>176.80</b>	<b>169.51</b>	<b>172.60</b>	<b>171.50</b>	<b>171.70</b>
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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.

**2026 REQUEST** The department is receiving a target budget of \$16,454,189 for 2026. The budget office will be working with the department to determine the service level impact of the target.

The 2026 budget request for the Clerk of Courts includes funding to expand aspects of the Legal Help Center’s operations from two days to five days per week. This expansion will allow the Center to offer limited representation services to all county residents, significantly increasing access to legal assistance to those facing evictions. To help offset the costs associated with this enhanced service, the Clerk’s Office is leveraging grant funding. The requested increase in postage costs reflects the continued impact of the first-class postage rate increase effected mid-year in 2025 and anticipated postage costs for 2026. The requested budget also includes a need to purchase two additional vehicles for the criminal bailiff division.

**PRIOR YEARS** During 2025, the Clerk of Courts expanded the Legal Help Center to provide additional assistance to low-income litigants in family matters within the Court of Domestic Relations. Postage expenses increased during the year, driven by a mid-year rise in first-class postage rates. Security cameras were upgraded in the Common Pleas and Municipal Civil Divisions, specifically in areas where fines and fees are collected, to enhance safety and monitoring. Additionally, two vehicles were purchased for use by the Bailiff Division.

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: 2026

**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

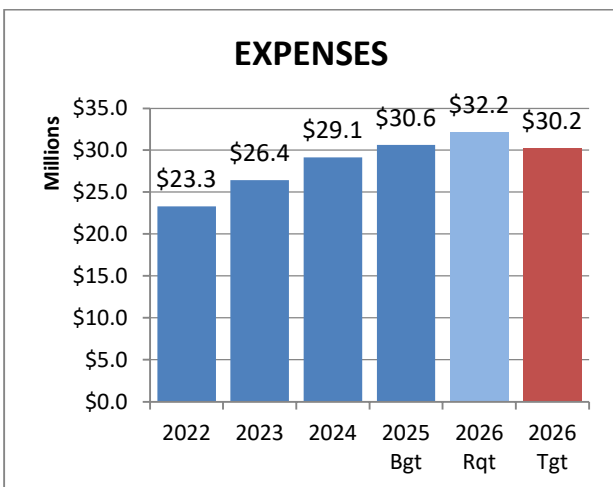
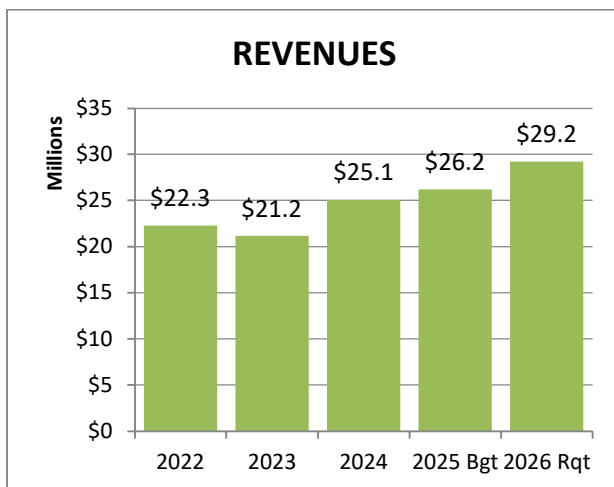
**TARGET BUDGET: \$30,212,166**

	2022	2023	2024	2025 Budget	2026 Request
<b>Revenues</b>	<b>22,260,821</b>	<b>21,165,837</b>	<b>25,066,092</b>	<b>26,211,364</b>	<b>29,204,494</b>
<i>State Reimbursement</i>	22,186,987	20,526,415	25,009,395	26,153,539	29,146,669
<i>Other Revenue</i>	73,834	639,422	56,697	57,825	57,825

<b>Expenses by (category)</b>	<b>23,290,178</b>	<b>26,430,230</b>	<b>29,116,013</b>	<b>30,630,173</b>	<b>32,180,759</b>
<i>Personnel</i>	14,114,504	17,105,650	19,897,426	20,692,624	23,290,723
<i>Non-Personnel</i>	9,175,674	9,293,175	9,218,587	9,937,549	8,830,036
<i>Capital</i>	-	31,405	-	-	60,000

<b>Expenses (by area)</b>	<b>23,290,178</b>	<b>26,430,230</b>	<b>29,116,013</b>	<b>30,630,173</b>	<b>32,180,759</b>
<i>Public Defender</i>	17,784,211	20,875,219	24,030,043	25,105,651	25,416,358
<i>Assigned Counsel</i>	5,505,967	5,555,011	5,085,970	5,524,522	6,764,401

<b>Employees</b>	<b>162.00</b>	<b>175.00</b>	<b>178.00</b>	<b>178.00</b>	<b>181.00</b>
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**2026 REQUEST** The department is receiving a target budget of \$30,212,166 for 2026. The budget office will be working with the department to determine the service level impact of the target.

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 office consolidation, staffing needs, and 3.5 % salary adjustments.

A primary goal within the PD's office is to reduce reliance on panel attorneys in the felony division. To support this objective, the office requested funding for three new positions. Additionally, funding was requested to build out new office space to accommodate the three new felony attorneys.

**PRIOR YEARS** In 2025, the department's assigned counsel costs decreased, partly due to the hiring of in-house attorneys over the past few years. However, a reduction in State reimbursement rates—from 93% to 82%—led to an increased reliance on the Children's Services Levy to cover the shortfall in State reimbursement for costs associated with the Guardian Ad Litem division. An individual was selected to succeed the current Public Defender upon his retirement in 2026.

The 2024 budget for the Public Defender's office included a 10% salary adjustment aimed at maintaining pay parity with the Prosecutor's office, alongside 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 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.

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.

GENERAL FUND BUDGET SUMMARIES: 2026

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.

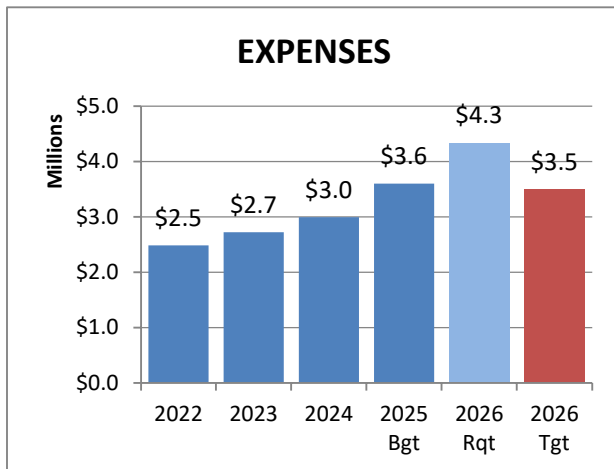
**TARGET BUDGET: \$3,500,000**

	2022	2023	2024	2025 Budget	2026 Request
Revenues	-	-	-	-	-

Expenses (by category)	2,485,646	2,720,547	2,991,380	3,597,112	4,336,490
Personnel	2,384,152	2,516,067	2,917,845	3,469,438	4,207,385
Non-Personnel	101,494	204,480	73,116	127,674	129,105
Capital	-	-	419	-	-

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

**2026 REQUEST** The department is receiving a target budget of \$3,500,000 for 2026. The budget office will be working with the department to determine the service level impact of the target.

There are no programmatic changes from prior budgets. The 2026 request includes a 5% salary adjustment.

**PRIOR YEARS** In 2025, the growth in personnel costs was primarily driven by the previous year's market rate adjustment and the conversion of a part-time position into a full-time role. 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.

Non-personnel costs in 2022 included upgrades for 35 computers/docking stations.

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 cost.

GENERAL FUND BUDGET SUMMARIES: 2026

**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 as well as interstate and intrastate probationers. 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

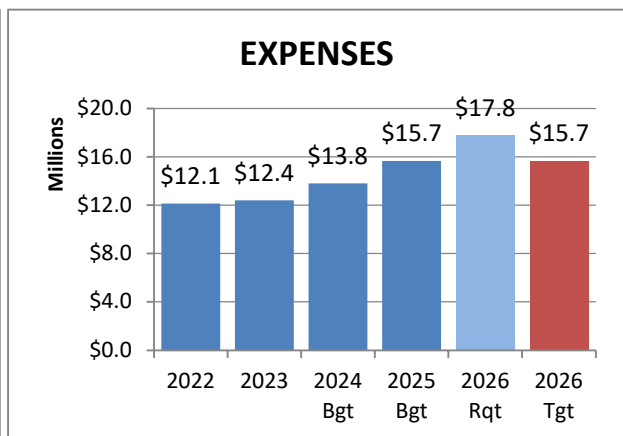
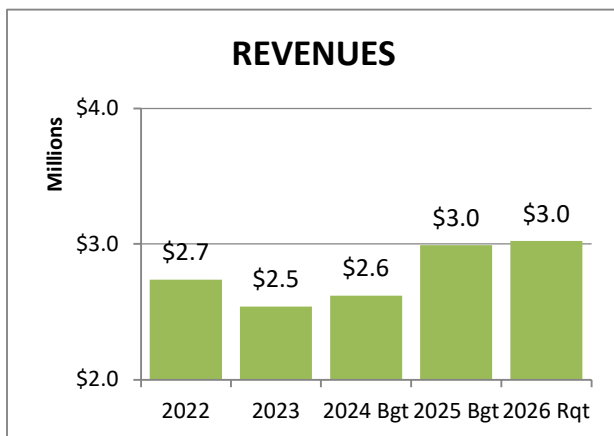
**TARGET BUDGET: \$15,658,079**

	2022	2023	2024	2025 Budget	2026 Request
<b>Revenues</b>	<b>2,736,025</b>	<b>2,539,129</b>	<b>2,618,698</b>	<b>2,992,044</b>	<b>3,021,344</b>
Reimbursement	715,206	667,563	868,298	778,544	793,344
Court Order Payments	1,994,047	1,846,547	1,725,400	2,188,500	2,200,000
Other Revenue	26,772	25,019	25,000	25,000	28,000

<b>Expenses (by category)</b>	<b>12,121,288</b>	<b>12,400,342</b>	<b>12,957,175</b>	<b>15,658,079</b>	<b>17,824,154</b>
Personnel	9,052,400	8,735,733	9,499,231	11,690,562	13,607,511
Non-Personnel	3,068,888	3,593,947	3,457,944	3,906,875	4,150,443
Capital	-	70,662	-	60,642	66,200

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

<b>Employees</b>	<b>132.00</b>	<b>133.20</b>	<b>136.00</b>	<b>149.00</b>	<b>155.00</b>
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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.

**2026 REQUEST** The department is receiving a target budget of \$15,658,079 for 2026. The budget office will be working with the department to determine the service level impact of the target.

The 2026 requested budget for Probation proposes nine new probation officer positions specifically to supervise offenders according to their risk levels as the court develops its Risk Based Supervision program. The net request increase in FTEs is six positions. Additionally, the budget sought funding for an electronic monitoring unit (EMU) officer due to the growing use of EMU devices as a jail-diversion strategy. The 2026 requested budget also included a 5.5% salary adjustment.

Due to the increased utilization of EMU devices, additional funding has been requested for the upcoming contract with the current vendor. The proposed budget includes costs associated with upgrading desktop computers and laptops, as well as the procurement of essential peripheral equipment such as printers and shredders to support operations.

**PRIOR YEARS** Due to a projected decline in the fund balance reserves in the Probation's Services Restricted Fund, 13 substation probation officer positions were absorbed into the General Fund budget for 2025. As a result, the restricted fund balance is now projected to increase by \$464,000 (a 117% increase).

In mid-2025, the department launched a new Risk-Based Supervision Model designed to reduce recidivism by strategically aligning supervision intensity with individual risk levels while maximizing existing staff resources. As part of the department's comprehensive restructuring plan, field operations will be expanded, and the silo four substations were closed. In place of the substations, the department has developed a centralized Field Services Unit that expands fieldwork operations to ensure probation officers are present, visible and engaged throughout all neighborhoods in Hamilton County and not just within the four areas previously served by the substations. This new approach enhances community presence, promotes accountability, and supports equitable access to supervision and service countywide.

Due to limited resources within the Targeted Community Alternatives to Prison (TCAP) grant, personnel costs increased in 2025, as the grant did not have the capacity to absorb \$1 million in personnel expenses.

Contractual services costs increased due to the expanded use of electronic monitoring.

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 award was lower than with the previous grant. The increase was offset by the office eliminating a probation officer position in exchange for a coordinator position for the Change Court in Municipal Court. The 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 increased by 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.

GENERAL FUND BUDGET SUMMARIES: 2026

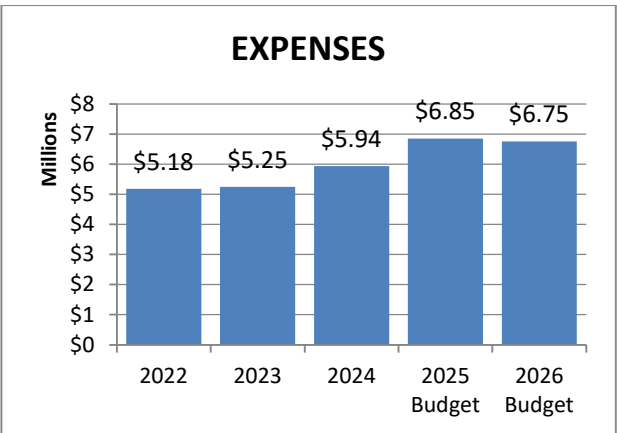
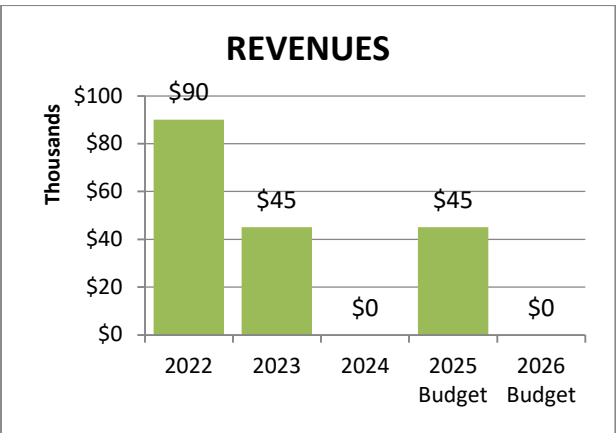
**Dept 51 Debt Service**

**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.

	2022	2023	2024	2025 Budget	2026 Request
<b>Revenue</b>	<b>90,000</b>	<b>45,000</b>	-	<b>45,000</b>	-
<b>Expenses (by category)</b>	<b>5,181,456</b>	<b>5,245,911</b>	<b>5,937,935</b>	<b>6,845,000</b>	<b>6,750,000</b>
Non-Personnel	21,456	43,396	32,935	45,000	-
Transfers	5,160,000	5,202,515	5,905,000	6,800,000	6,750,000
<b>Expenses (by area)</b>	<b>5,181,456</b>	<b>5,245,911</b>	<b>5,937,935</b>	<b>6,845,000</b>	<b>6,750,000</b>
Debt	5,160,000	5,202,515	5,905,000	6,800,000	6,750,000
Hospital Commission	21,456	43,396	32,935	45,000	-
<b>Employees</b>	-	-	-	-	-



**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.

**2026 REQUEST** The 2026 debt service budget remains relatively level with 2025 as no debt has been refunded/retired. The debt budget will be revised before year-end to capture the JFS-Central Campus

issue that was at market during budget development, but it should have little to no impact on the general fund subsidy. The general fund budget will also be updated to record the Hospital Commission transactions.

**PRIOR YEARS** In 2025, the County saw lower debt for a refunded Various Purpose GO issue from 2015 and started payments on a new 2024 Various Purpose GO issue.

In 2024, the debt budget increased due to 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.

GENERAL FUND BUDGET SUMMARIES: 2026

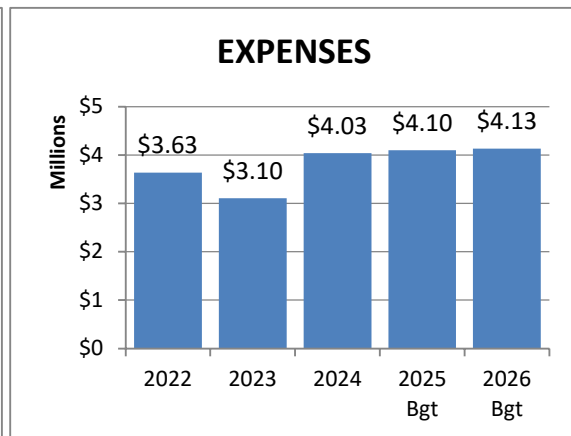
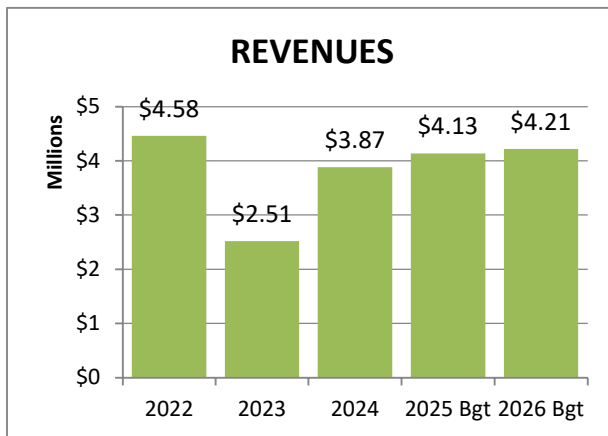
**Dept 57 Metropolitan Sewer District (MSD) Oversight**

**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.

**ORC** Chapter 6117 - Sewer Districts; County Sewers

	2022	2023	2024	2025 Budget	2026 Budget
<b>Revenues</b>	<b>4,458,455</b>	<b>2,516,481</b>	<b>3,879,595</b>	<b>4,135,222</b>	<b>4,216,896</b>
<b>Expenses (by category)</b>	<b>3,633,174</b>	<b>3,104,357</b>	<b>4,034,325</b>	<b>4,099,650</b>	<b>4,129,294</b>
<i>Personnel</i>	260,340	269,833	278,436	287,050	283,494
<i>Contractors/Counsel</i>	3,372,834	2,834,524	3,755,889	3,812,600	3,845,800
<b>Employees</b>	<b>2.65</b>	<b>1.65</b>	<b>1.65</b>	<b>1.65</b>	<b>1.65</b>



**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 2B of the Consent Decree was approved by the Regulators (US EPA, Ohio EPA, and ORSANCO) in 2025.

**2026 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. In 2023, the County collected less reimbursement tied to the timing of billing. Expenses also came in lower than anticipated due to the amount of work performed by contractors during the period.

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: 2026

**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

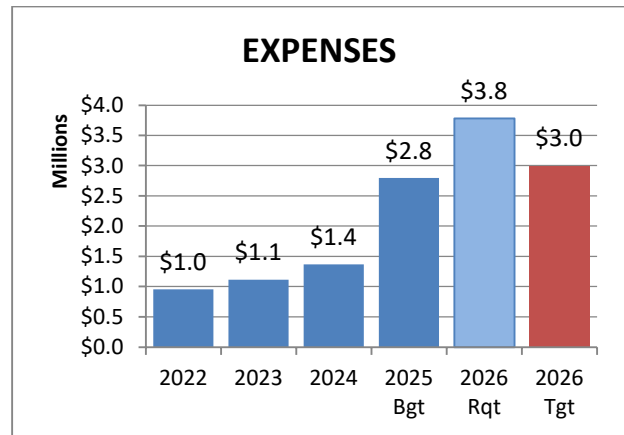
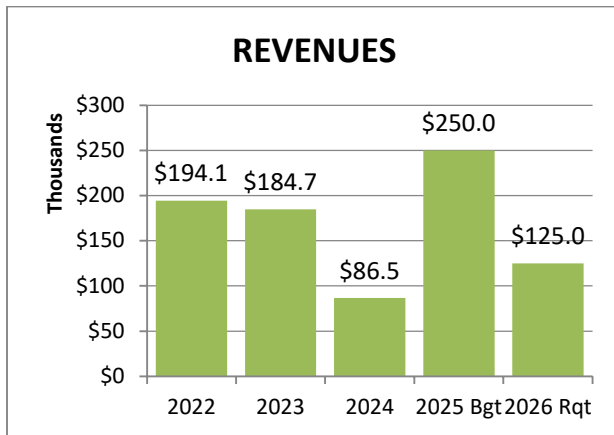
**TARGET BUDGET: \$3,000,000.00**

	2022	2023	2024	2025 Budget	2026 Request
<b>Revenues</b>	<b>194,135</b>	<b>184,726</b>	<b>86,549</b>	<b>250,000</b>	<b>125,000</b>
Other Reimbursements	194,135	184,726	86,549	250,000	125,000
Refund of Expenses		-	-	-	-

<b>Expenses (by category)</b>	<b>955,996</b>	<b>1,115,067</b>	<b>1,365,693</b>	<b>2,795,576</b>	<b>3,781,267</b>
Personnel	658,971	686,276	754,277	1,322,666	1,796,225
Veterans Relief	258,412	381,014	327,870	1,200,000	1,212,000
Other Expenses	38,613	47,777	283,546	172,910	623,042
Capital		-	-	100,000	150,000

<b>Expenses (by area)</b>	<i>There is only one budgetary division in this fund.</i>
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<b>Employees</b>	<b>11.15</b>	<b>11.15</b>	<b>11.15</b>	<b>16.65</b>	<b>23.84</b>
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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.

**2026 REQUEST:** The Veterans Service Commission (VSC) requested \$3.8 million for 2026; however, the County approved a \$3 million budget—an increase of \$200,000 over the 2025 request but \$800,000 below the amount sought. The County will work with the VSC to evaluate the operational impact of this funding level. Expenses continue to rise, with the largest increases in advertising, office supplies, and training services. Capital requests include the purchase of an additional van to transport veterans to

medical appointments. Veterans Relief is budgeted at \$1,212,000 for 2026 to support direct services, including Veterans Appreciation Day. The 2025 event at Sawyer Point drew 3,500 attendees, 99 resource vendors (including Federal VA representatives), more than 6,000 veteran contacts, and 270 walk-up registrations. Memorial Day appropriation reimbursements total \$6,000 in 2024 and \$5,000 in 2025.

**2025 BUDGET:** The VSC underwent significant leadership and structural changes in 2025, including the appointment of a new executive director and three part-time commissioners, maintaining a five-member board. The 2025 budget added four managerial positions—Transportation, Claims, Outreach, and Emergency Financial Assistance (EFA)—along with three part-time drivers to enhance veteran transportation services. Capital expenses of \$100,000 funded the purchase of an ADA-compliant van for medical transport. The VSC relief budget increased from \$327,870 in 2024 to \$1.2 million in 2025, exceeding the statutory threshold under ORC 5901.021, which permits the Board of County Commissioners to expand VSC Board membership when appropriations rise by more than 10%. The VSC also filled several vacancies to strengthen program capacity.

**PRIOR YEARS:** In 2024, the Veterans Service Commission, in partnership with the Board of County Commissioners, hosted the inaugural Veterans Appreciation event, serving an estimated 1,800 Hamilton County veterans and their family members.

GENERAL FUND BUDGET SUMMARIES: 2026

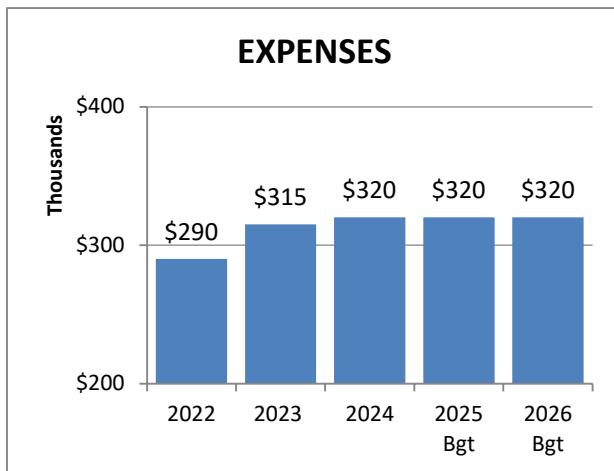
**Dept 17 Contracts and Subsidies: Conservation District**

**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

	2022	2023	2024	2025 Budget	2026 Budget
<b>Revenues</b>	-	-	-	-	-
<b>Expenses</b>	<b>290,000</b>	<b>315,000</b>	<b>320,000</b>	<b>320,000</b>	<b>320,000</b>
<b>Employees</b>	-	-	-	-	-



**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.

**2026 Budget** Due to budget constraints the department subsidy will remain level in 2026. The state match percentage in 2026 is anticipated to be around 75%, a decrease from 77% in 2025. The state match percentage fluctuates depending on Soil and Water funding throughout the state. The budget department is monitoring the situation closely.

**PRIOR YEARS** The department increased earthwork fees in 2025 by 3.8%. 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: 2026

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

**Sources** None

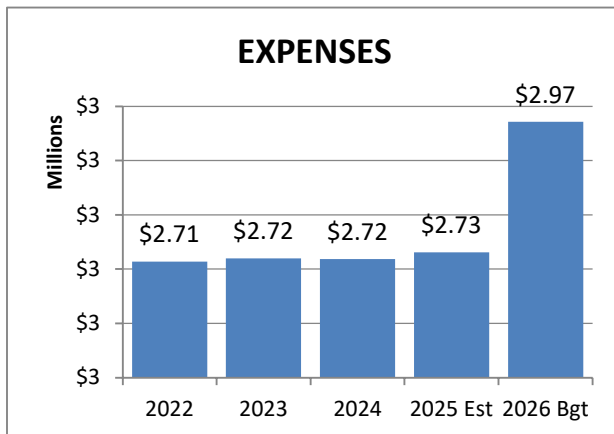
**Uses** The County Mandated Share for JFS public assistance is set by the State of Ohio as a share of public assistance expenditures for the State Fiscal Year. The general fund also provides a subsidy for levy funds (largely Indigent Care and Family Services and Treatment) where program costs typically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

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

	2022	2023	2024	2025 Estimate	2026 Budget
<b>Revenues</b>	-	-	-	-	-

<b>Expenses/Subsidy</b>	<b>713,757</b>	<b>2,719,419</b>	<b>2,718,121</b>	<b>2,730,734</b>	<b>2,971,601</b>
<i>JFS Mandated Share</i>	713,757	716,781	714,835	807,764	971,601
<i>Indigent Burial</i>	-	2,638	3,286	-	-
<i>Levy Subsidies</i>	2,000,000	2,000,000	2,000,000	1,922,970	2,000,000

<b>Employees</b>	-	-	-	-	-
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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. The 2022 and forward budgets assume a need of approximately \$2 million annually between the two levies.

The Indigent Care levy was reviewed during 2022, and recommendations were made to cap Sheriff's inmate medical health care costs within the levy at 38% of overall annual expenses. A key part of this recommendation included improvements to tracking 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 forward moved from this division to Non-Departmentals.

GENERAL FUND BUDGET SUMMARIES: 2026

**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 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.

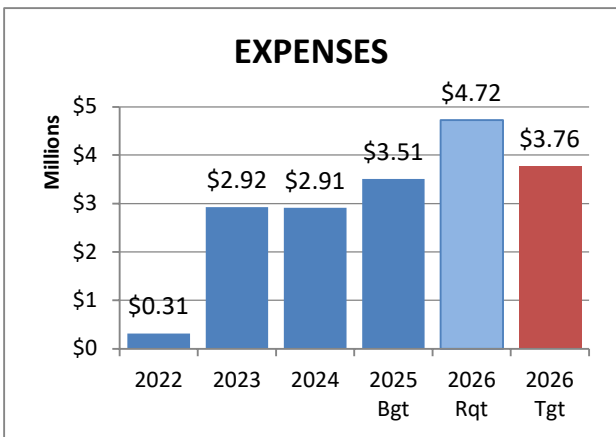
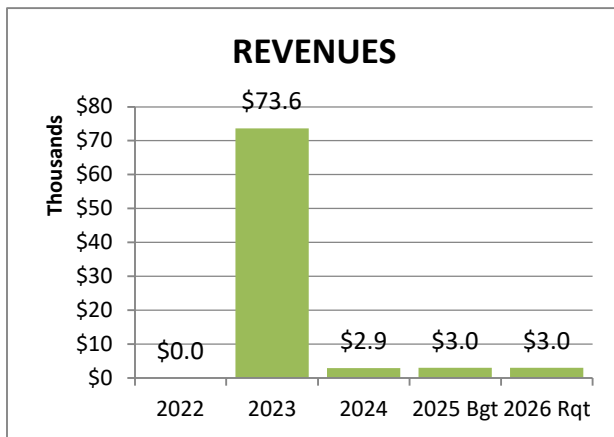
**TARGET BUDGET: \$ 3,762,230**

	2022	2023	2024	2025 Budget	2026 Request
<b>Revenues</b>	-	<b>73,624</b>	<b>2,923</b>	<b>3,000</b>	<b>3,000</b>
Service Fees	-	73,624	1,080	1,500	1,500
Miscellaneous	-	-	1,843	1,500	1,500

<b>Expenses (by category)</b>	<b>313,294</b>	<b>2,924,426</b>	<b>2,911,167</b>	<b>3,506,424</b>	<b>4,724,899</b>
Personnel	-	712,096	859,021	1,001,807	1,409,699
Non-Personnel	313,294	2,182,499	1,891,755	2,217,106	3,215,200
Capital Outlay	-	29,831	160,391	287,511	100,000

<b>Expenses (by area)</b>	<i>There is only one budgetary division in this department.</i>
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<b>Employees</b>	-	<b>8.00</b>	<b>9.00</b>	<b>11.00</b>	<b>12.00</b>
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The department is receiving a target budget of \$3,762,230 for 2026. The budget office will be working with the department to determine the service level impact of the target.

**BACKGROUND** The Technical Services budget is designed to support interdepartmental IT operations throughout the County. Technical Services oversees licensing for Office 365 and ensures firewall protection for the Hamilton County Wide Area Network (WAN).

**2026 BUDGET** The Technical Services budget for 2026 reflects a 34.7% increase over the 2025 budget. Personnel expenditures are up 40.7%, primarily due to the delayed hiring of two positions originally budgeted for 2025, as well as the addition of a new PC Specialist II role in 2026. This position is essential to support the expanding data network, which now includes the EMA warehouse, Hilltop Concrete facility, 911-EMA operations center, and the Central Campus building. Technical Services also now provides support for the Facilities Department Microsoft 365.

Non-Personnel expenditure increased by 45.0%, driven by the need for additional Microsoft 365 licenses to accommodate new agencies such as the Clerk of Courts and Facilities. The budget also includes funding for enhanced security licensing and a backup solution following the County's transition to cloud infrastructure. Key renewals and services in this category include KnowBe4 (previously under a multi-year agreement), RSA, ARC Titan, SPAM Titan, FortiSEIM, and Fresh Service. Maintenance Agreements are also up, reflecting increased costs for phone system maintenance and network hardware support, both for existing infrastructure and newly added facilities.

**PRIOR YEARS** In 2025, the Technical Services overall budget increased by 20.4% compared to the prior year. Personnel expenses rose by 16.6%, driven by the addition of two key positions: a Network Manager and a Telecommunication Specialist II. These roles were considered essential to support the expansion of the county's data network, which would eventually include the Hillcrest Campus and the Conservation District. The network footprint grew further to encompass the new EMA warehouse, Mercy Health building, and the 911-EMA operations center. Additionally, the voice network was extended to serve the Board of Elections and the Conservation District, with plans to connect more sites in the future.

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 in 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.

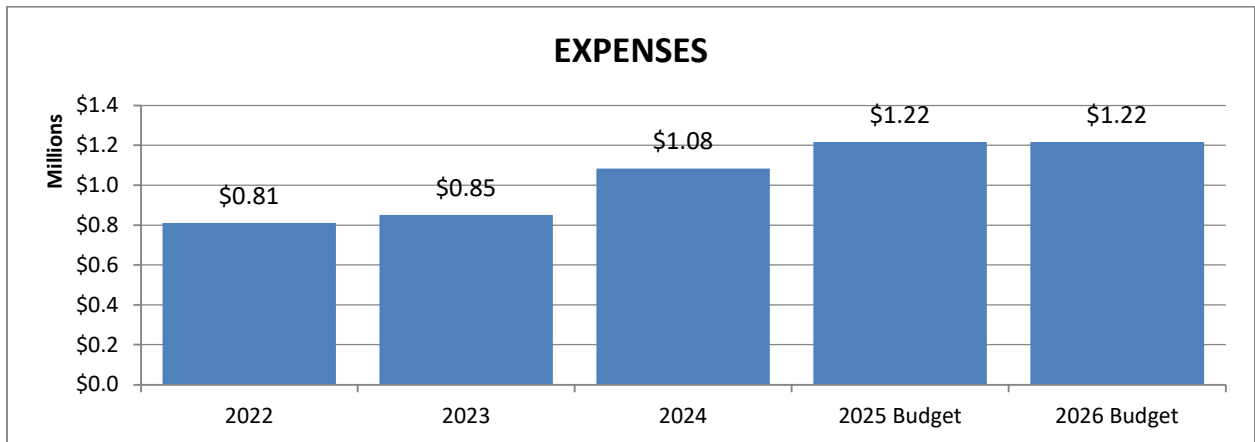
**Dept 17 Contracts and Subsidies:  
Emergency Management Agency (EMA)**

**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

	2022	2023	2024	2025 Budget	2026 Budget
<b>Expenses/Subsidy</b>	<b>810,000</b>	<b>850,000</b>	<b>1,082,775</b>	<b>1,216,310</b>	<b>1,216,310</b>
<b>Employees</b>	-	-	-	-	-



**BACKGROUND:** Ohio law requires political subdivisions to maintain an emergency management program, but the County Commissioners determine funding levels. The current Emergency Management Performance Grant provides \$250,000 in funding and requires a 50% local match. The general fund subsidy varies based on EMA needs and available resources. 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, supporting the Local Emergency Planning Committee). EMA also manages State Homeland Security grants annually for the southwest Ohio region. All grants are tracked in separate grant funds.

**2026 BUDGET:** The 2026 budget was kept flat to the 2025 budget.

**PRIOR YEARS:** 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.

In 2024, EMA and the Communications Center purchased 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 previous years, the EMA subsidy decreased due to a shortage of general fund resources. This reduction caused delays in capital upgrades, which were then included in the general fund capital plan. To address the backlog, the subsidy was increased for 2020, enabling 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 was partially increased to offset lower reimbursement revenue. Additionally, a mass care coordinator was hired in 2022.

GENERAL FUND BUDGET SUMMARIES: 2026

**Dept 17 Contracts & Subsidies: Office of Reentry**

**Sources** None.

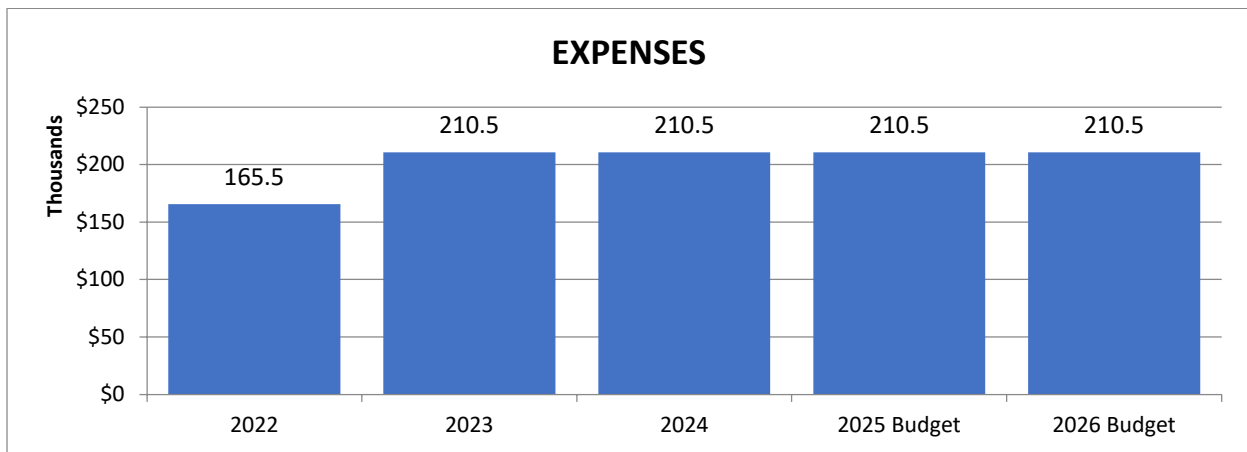
**Uses** The Hamilton County Office of Reentry (HCOR) connects returning citizens to the following referral and support services: food and clothing, shelter and housing, medical and dental care, employment, education, child support modifications and expungement of court records.

**ORC** n/a

	2022	2023	2024	2025 Budget	2026 Budget
<b>Revenues</b>	-	-	-	-	-

<b>Expenses/Subsidy</b>	165,500	210,500	210,500	210,500	210,500
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<b>Employees</b>	-	-	-	-	-
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**2026 BUDGET** The general fund provides an operating subsidy for reentry programs. The 2026 budget request does not change from the 2025 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) included 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 2013. Like other departments, Reentry 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 are providing services in the Justice Center to inform inmates of their service, a reentry coordinator is also a part of the CARE Pods team. Reentry has worked in recent years to develop partnerships and programs to help find both transitional and permanent housing for clients. 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 celebrated its fifth year in 2025. It 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 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 Donte Johnson'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. Reentry operated in two downtown office spaces in recent years (at 138 E Court and 250 E Court). A renovation and expansion of the 138 E Court location will be completed in late 2025. This new space will allow the Reentry team to work together in one location with room for individual client meeting rooms and a large conference/training room space.

GENERAL FUND BUDGET SUMMARIES: 2026

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

**Sources** None

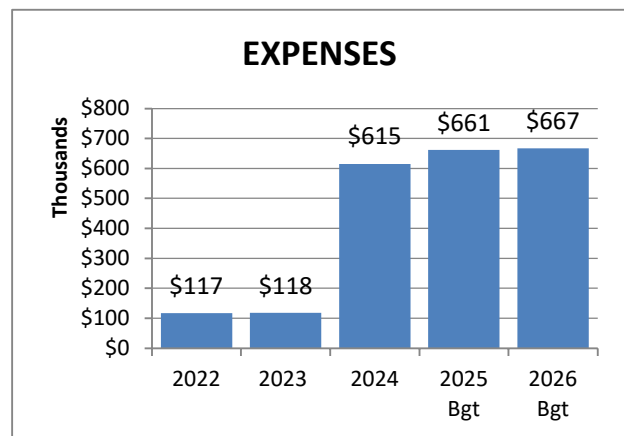
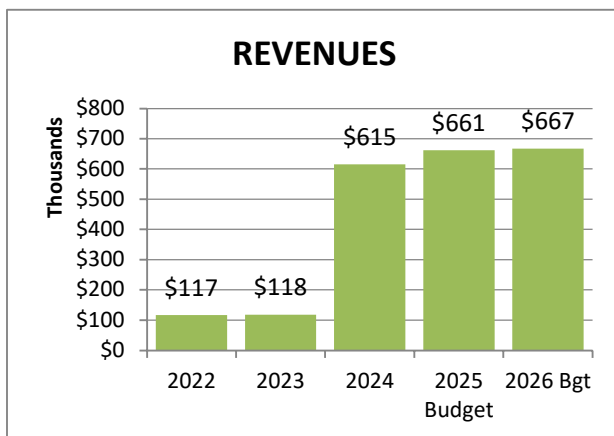
**Uses** CAGIS provides local government management solutions, integrated with land and infrastructure information, to its consortium members, primarily related to permitting, licensing, inspections, code enforcement, planning, zoning, and land and infrastructure asset management.

**ORC** N/A

	2022	2023	2024	2025 Budget	2026 Budget
<b>Revenue</b>	-	-	418,200	445,600	450,111

<b>Expenses</b>	116,798	118,106	615,000	661,000	667,229
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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. The Sewer District pays 62.5% of the County portion 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.

**2026 BUDGET** The 2026 budget is adjusted to align with the City of Cincinnati’s adjustments made under their budget process. There are expected increases related to software license fees that will be addressed in 2026 and all or a portion are anticipated to be shared amongst City and County departments.

**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), MSD, Public Health, Stormwater, and the Conservation District.

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

The 2025 budget reflected 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.

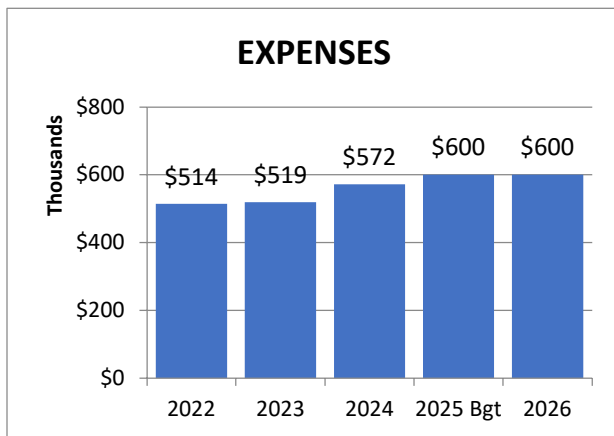
**Dept 17 Contract & Subsidies: Engineer Tax Mapping**

**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

	2022	2023	2024	2025 Budget	2026 Budget
<b>Revenues</b>	-	-	-	-	-
<b>Expenses/Subsidy</b>	514,176	519,322	572,081	600,000	600,000
<b>Employees</b>	-	-	-	-	-



**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).

**2026 BUDGET** The 2026 budget is consistent with this calculation, though the intent is that it will be re-calculated and billed based on actual prior year expenses.

GENERAL FUND BUDGET SUMMARIES: 2026

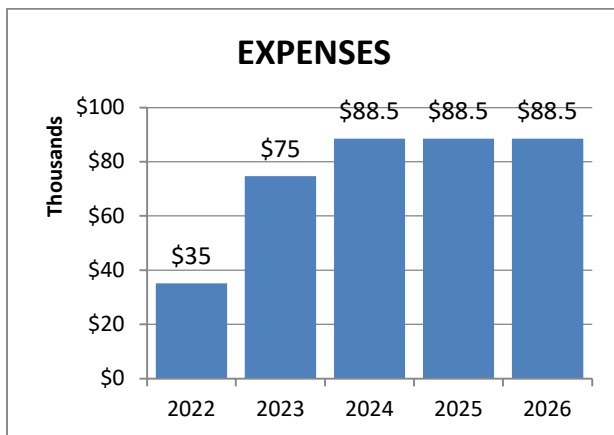
**Dept 17 Contracts & Subsidies: OSU Extension**

**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

	2022	2023	2024	2025 Budget	2026 Budget
<b>Revenues</b>	-	-	-	-	-
<b>Expenses/Subsidy</b>	35,170	74,634	88,500	88,500	88,500
<b>Employees</b>	<i>OSU Extension is an independent entity with its own employees.</i>				



**2026 BUDGET** Due to budget constraints, the subsidy will remain at level with recent years.

**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.

In 2024 the subsidy consisted of a 25% increase for an office associate salary and one part-time 4-H program assistant to assist with Extension’s in-school 4-H club program.

GENERAL FUND BUDGET SUMMARIES: 2026

**Dept 17 Contracts & Subsidies: Addiction Response Coalition**

**Sources** None.

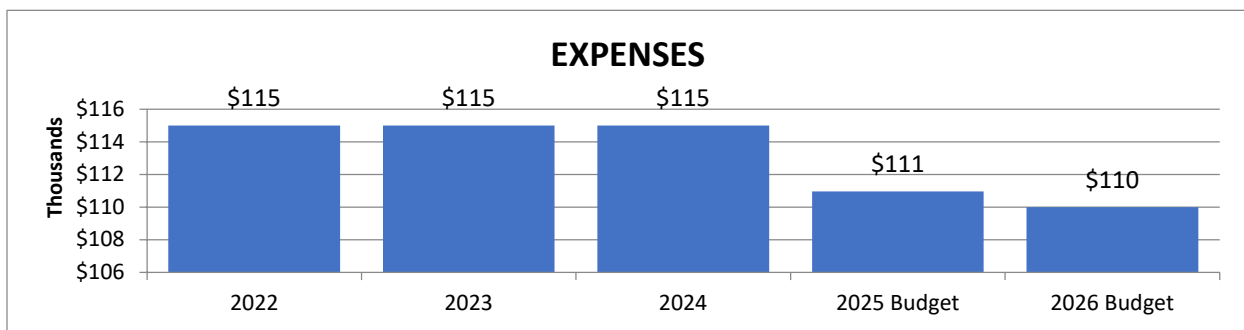
**Uses** The Hamilton County Addiction Response Coalition is a group of community members, leaders, advocates and experts dedicated to ending the opiate epidemic in our community. The Coalition functions within six areas of expertise: Prevention, Treatment, Harm Reduction, Law Enforcement, Faith Community,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

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

	2022	2023	2024	2025 Budget	2026 Budget
<b>Revenues</b>	115,000	115,000	115,000	110,946	110,000

<b>Expenses/Subsidy</b>	115,000	115,000	115,000	110,946	110,000
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<b>Employees</b>	-	-	-	-	-
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**2026 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.

**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: 2026

**Dept 17 Contracts & Subsidies: Dog Warden**

**Sources** None.

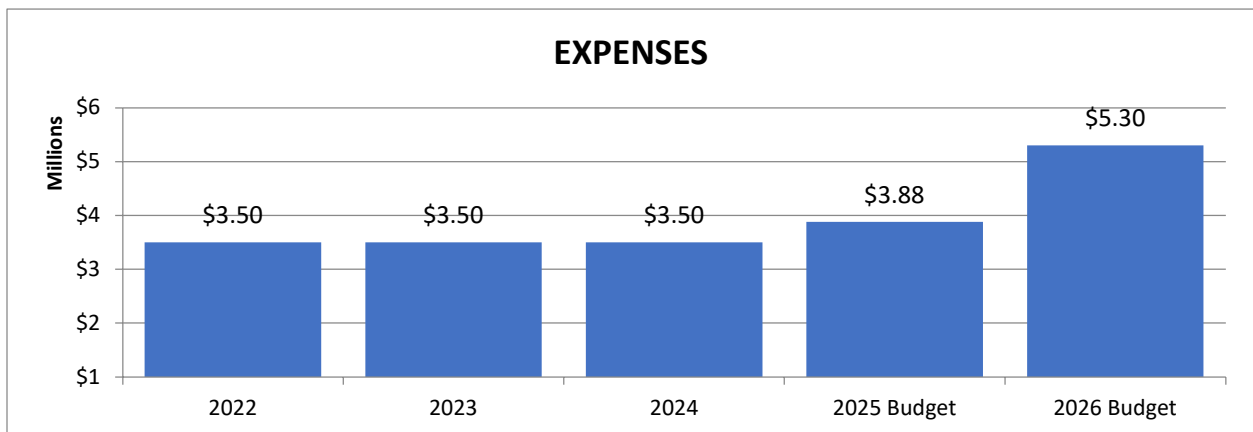
**Uses** The Dog Warden subsidy covers the cost of a contract with Cincinnati Animal CARE for Dog Warden operations: enforcing Ohio law regarding stray dogs and dog licensing, and housing strays for a defined period. In addition, the County currently subsidizes the humane enforcement and general operations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

**ORC** Section 955.20 Dog and Kennel Fund

	2022	2023	2024	2025 Budget	2026 Budget
<b>Revenues</b>	-	-	-	-	-

<b>Expenses/Subsidy</b>	3,500,000	3,500,000	3,500,000	3,882,428	5,300,000
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<b>Employees</b>	-	-	-	-	-
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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 more than the revenue generated by dog license fees—thus the need for the general fund subsidy.

**2026 BUDGET** The 2026 subsidy increased significantly to accommodate the increasing contract rate and address decreasing fund reserves in the Dog and Kennel Fund. The contract for 2026 increases by \$300,000 to \$5.52 million. The remaining \$1.12M increase in the subsidy reflects the lack of available reserves.

**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 2023-24 but began to grow in 2025 as dog intake continued to grow substantially and fund reserves began to fall.

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.

GENERAL FUND BUDGET SUMMARIES: 2026

**Dept 17 Contracts & Subsidies: Office of Family Voice**

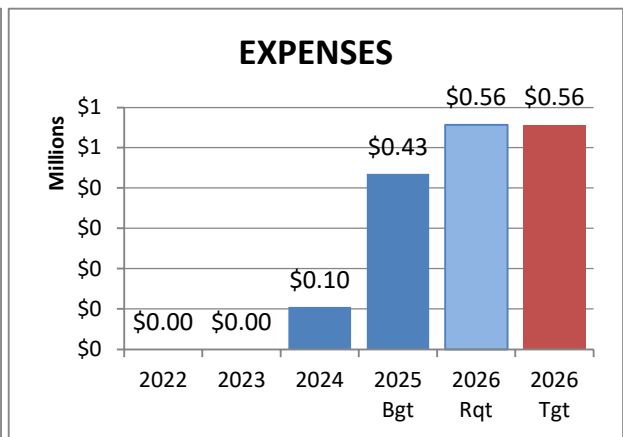
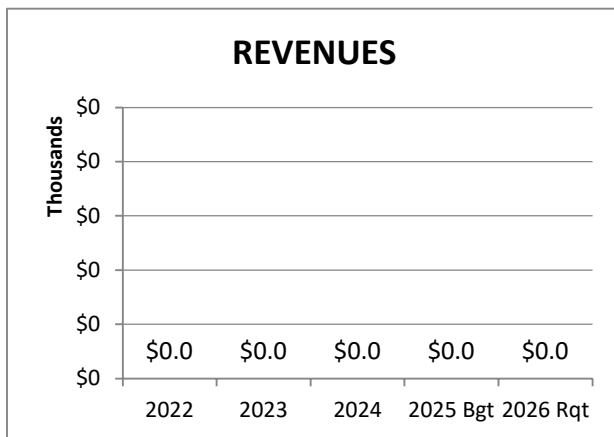
**Sources** None. This program will ultimately be reimbursed by Job and Family Services via the indirect cost plan.

**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 in navigating the system.

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

**TARGET BUDGET: \$557,400**

	2022	2023	2024	2025 Budget	2026 Request
<b>Revenues</b>	-	-	-	-	-
<b>Expenses (by category)</b>	-	-	104,699	434,838	557,400
Personnel	-	-	77,210	324,838	447,400
Non-Personnel	-	-	27,489	110,000	110,000
<b>Expenses (by area)</b>	<i>There is only one budgetary division in this fund.</i>				
<b>Employees</b>	-	-	1.00	7.00	5.75



The department is receiving a target budget of \$557,400 for 2026. The Budget Office will be working with the department to determine the service level impact of the target.

**BACKGROUND** This program will be reimbursed through the indirect cost program starting in 2026.

**2026 BUDGET** In 2026, the program will support 5.75 full-time equivalent (FTE) positions, including a Senior Social Program Administrator, five part-time Parent Partners, and one Parent Partner Coordinator. The Office of Family Voice (OFV) is down 1.25 FTEs due to five Parent Partners adjusted from full-time FTEs in the 2025 Budget to part-time FTEs at 75% in the 2026 Budget department request. The Office of Family Voice (OFV) 2026 budget request for non-personnel expenses remains flat to prior year budget which includes \$65,000 for Ombudsman services, \$25,000 for Cordata Healthcare software, and funding

for office supplies, employee travel reimbursements, and other operating costs. Any further expenses incurred by OFV in 2025 will be reimbursed by JFS.

**PRIOR YEARS** In 2025, This Office of Family Voice was included in the general fund operating budget recommendation, but as a non-recurring item. Indirect cost reimbursements offset the expenses beginning in 2026, at which point both the revenue and expenses will be included in operations.



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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
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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
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Non-Departmentals / Medical Self-Insurance Fund .....	931-010
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Prosecutor / Prosecutor's Delinquent Real Estate .....	002-011
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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: 2026

**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.

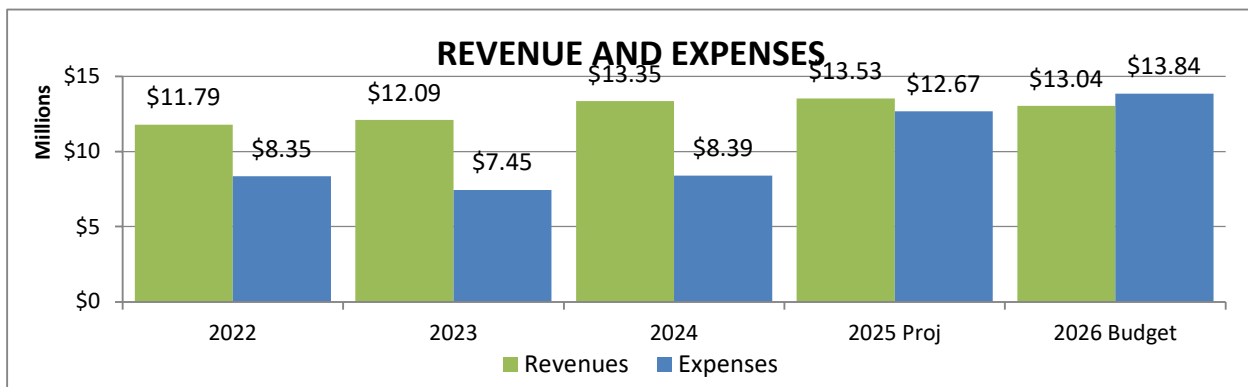
	2022	2023	2024	2025 Proj	2026 Budget
<b>Revenues</b>	<b>11,787,952</b>	<b>12,088,956</b>	<b>13,347,817</b>	<b>13,532,469</b>	<b>13,040,000</b>
Service Fees	11,787,762	12,088,457	13,347,769	13,532,450	13,040,000
Miscellaneous	190	499	48	19	-

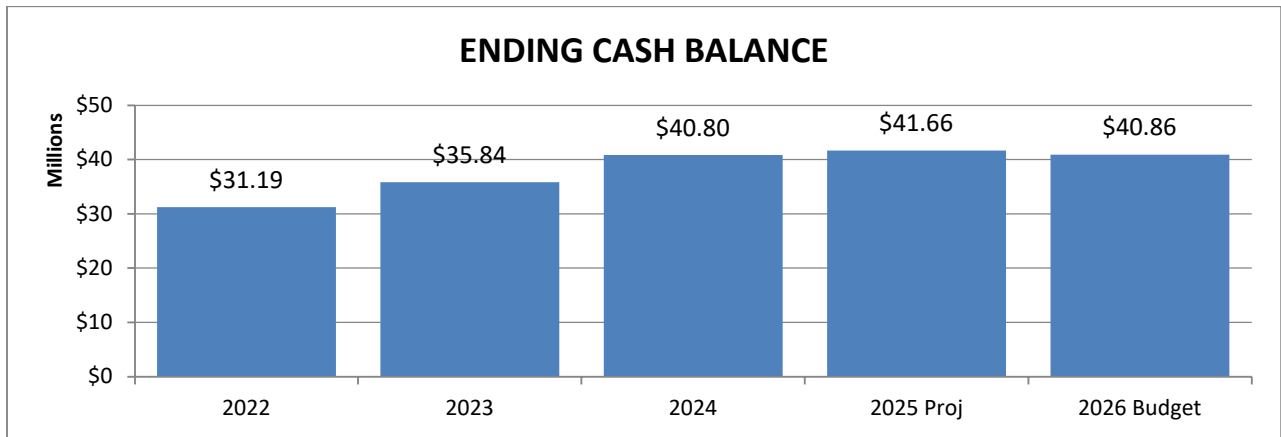
<b>Expenses (by category)</b>	<b>8,351,073</b>	<b>7,445,962</b>	<b>8,388,569</b>	<b>12,668,247</b>	<b>13,838,360</b>
<i>Personnel</i>	3,645,915	3,825,719	4,653,570	5,307,809	6,086,955
<i>Non-Personnel</i>	4,592,817	3,597,549	3,709,587	6,528,438	6,146,405
<i>Capital</i>	112,341	22,695	25,412	832,000	1,605,000

<b>Expenses (by area)</b>	<i>There is only one budgetary division in this fund.</i>
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<b>Ending Cash Balance</b>	<b>31,192,976</b>	<b>35,835,969</b>	<b>40,795,217</b>	<b>41,659,439</b>	<b>40,861,079</b>
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<b>Employees</b>	<b>47.55</b>	<b>47.15</b>	<b>51.25</b>	<b>50.95</b>	<b>58.30</b>
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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.

**2026 REQUEST** Personnel expenses are higher due to increased staffing levels for appraisal and GIS (Geographic Information System). Some staff are reallocated from the Auditor’s administration, finance and the computer center to help support REA functions. Non-personnel expenses are mostly driven by postage, printing and publishing, and subscriptions and memberships. Capital Outlay needs include data processing equipment and office renovations.

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

RESTRICTED FUND BUDGET SUMMARIES: 2026

**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.

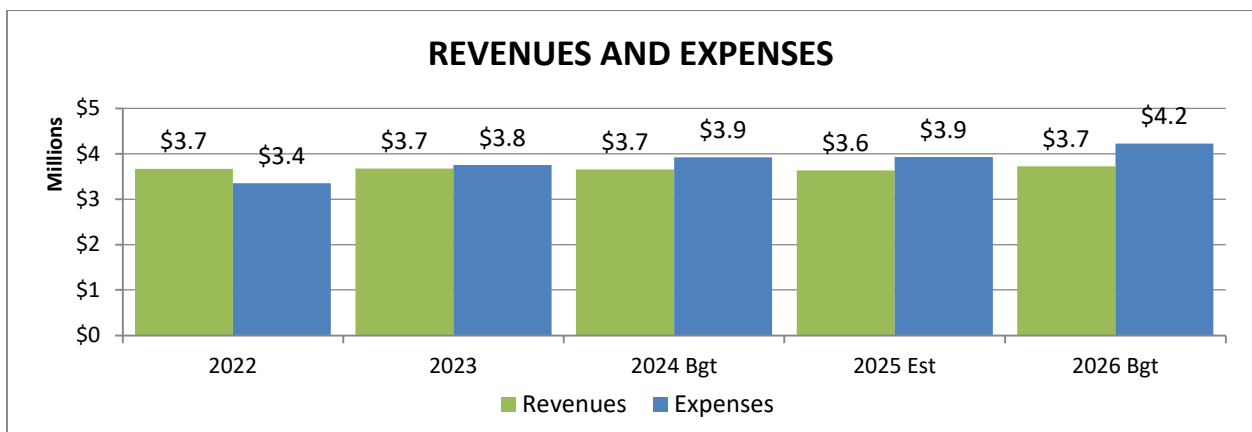
	2022	2023	2024	2025 Estimate	2026 Budget
<b>Revenues</b>	<b>3,671,085</b>	<b>3,675,284</b>	<b>3,654,161</b>	<b>3,634,891</b>	<b>3,727,000</b>
<i>Landfill Tonnage Fees</i>	3,662,329	3,643,200	3,639,794	3,600,000	3,650,000
<i>Other Revenues</i>	8,756	32,084	14,367	34,891	77,000

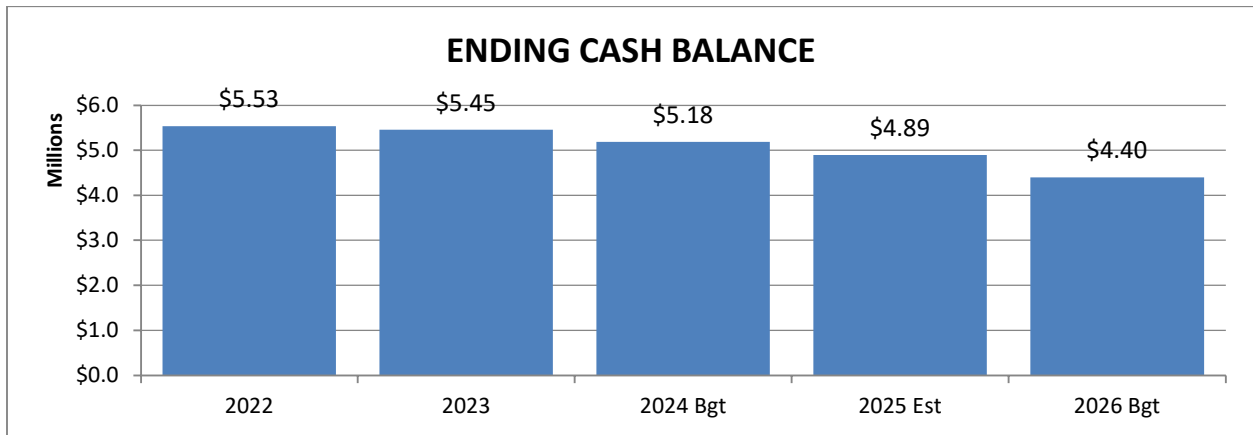
<b>Expenses (by category)</b>	<b>3,352,313</b>	<b>3,752,785</b>	<b>3,924,469</b>	<b>3,926,003</b>	<b>4,223,020</b>
<i>Personnel</i>	838,732	883,728	907,504	963,901	973,889
<i>Non-Personnel</i>	2,513,581	2,869,057	2,928,319	2962,102	3,249,131
<i>Capital</i>	-	-	88,646	-	-

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

<b>Ending Cash Balance</b>	<b>5,532,055</b>	<b>5,454,554</b>	<b>5,184,246</b>	<b>4,893,135</b>	<b>4,397,115</b>
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<b>Employees</b>	<b>13.04</b>	<b>12.27</b>	<b>11.51</b>	<b>11.51</b>	<b>10.33</b>
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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.

**2026 BUDGET** The 2026 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 pilot composting collection rebate for businesses, 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 2025, ReSource wrapped up the Organics Processing Feasibility Study and began planning to increase organics processing capacity in Hamilton County. Staff improved the accessibility of our Household Hazardous Products collection events by doubling the number of community level collections. Through the Waste Reduction Innovation Grant, ReSource has funded over \$200,000 in projects to reduce waste in schools, support food rescue efforts, develop composting infrastructure, and increase recycling at local events.

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.

In 2022, the department hired an assistant solid waste manager, an accountant, and an intern. The last two positions' personnel costs were allocated between this fund and Air Quality Management fund. In 2021, costs associated with campaigns to promote recycling awareness and participation increased, as

well as consultant fees to update the Solid Waste Plan. Personnel costs grew in part due to adding a public affairs coordinator position.

RESTRICTED FUND BUDGET SUMMARIES: 2026

**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

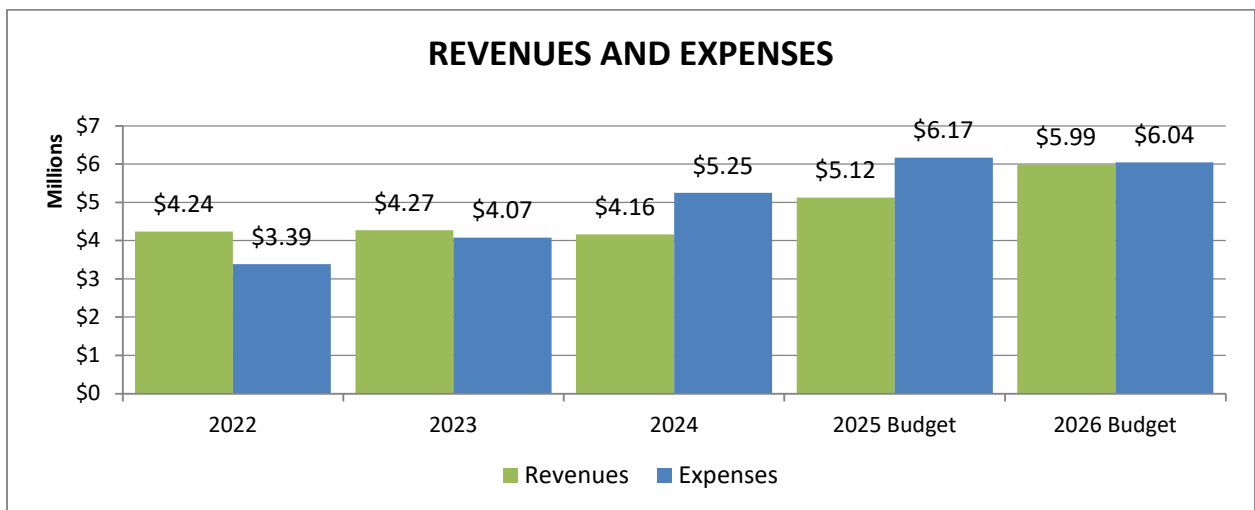
	2022	2023	2024	2025 Budget	2026 Budget
<b>Revenues</b>	<b>4,237,775</b>	<b>4,272,099</b>	<b>4,160,052</b>	<b>5,119,259</b>	<b>5,985,000</b>
<i>Licenses</i>	701,210	744,932	635,649	650,000	650,000
<i>Fees &amp; Fines</i>	36,566	27,167	24,403	26,832	35,000
<i>Subsidy</i>	3,500,000	3,500,000	3,500,000	4,442,427	5,300,000

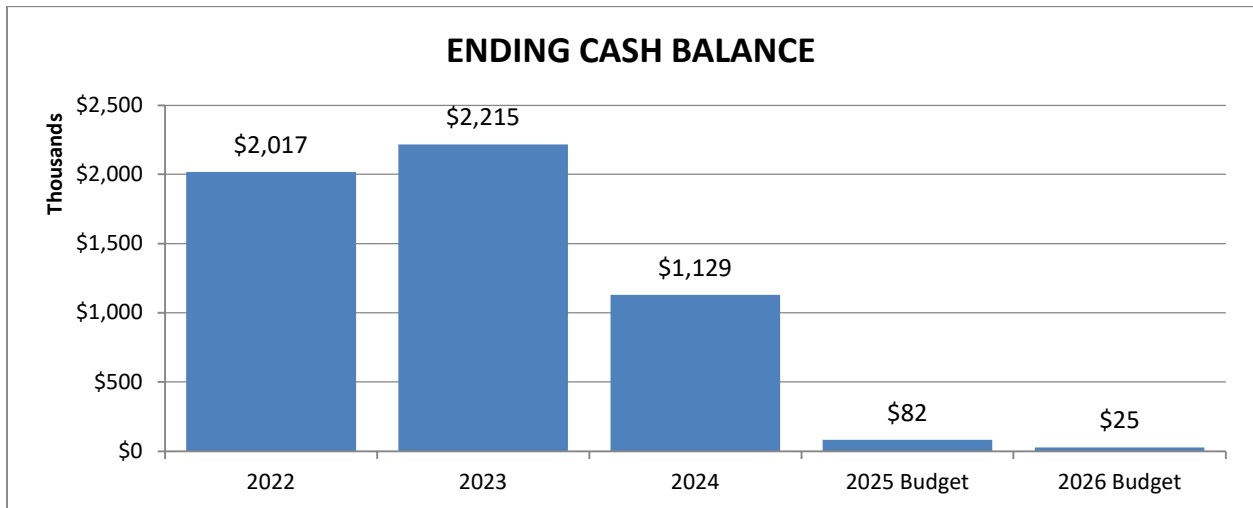
<b>Expenses (by category)</b>	<b>3,385,641</b>	<b>4,074,028</b>	<b>5,245,932</b>	<b>6,166,703</b>	<b>6,041,252</b>
<i>Personnel</i>	29,589	33,604	28,637	28,137	36,165
<i>Non-Personnel</i>	3,356,052	4,040,424	5,217,295	6,138,566	5,855,087
<i>Capital</i>	-	-	-	-	150,000

<b>Expenses (by area)</b>	<b>3,385,641</b>	<b>4,074,028</b>	<b>5,245,932</b>	<b>6,166,703</b>	<b>6,041,252</b>
<i>Auditor</i>	73,576	87,311	78,537	92,128	99,616
<i>Dog Warden</i>	3,312,065	3,986,717	5,167,395	6,074,575	5,941,636

<b>Ending Cash Balance</b>	<b>2,016,822</b>	<b>2,214,894</b>	<b>1,129,013</b>	<b>81,568</b>	<b>25,317</b>
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<b>Employees</b>	<b>0.05</b>	<b>0.05</b>	<b>0.05</b>	<b>0.05</b>	<b>0.05</b>
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**2026 BUDGET** In 2026 the general fund subsidy needed to increase substantially to offset the dwindling fund balance of this fund. The contract increases 6% in 2026, less than the projected increase in dog intake at the animal shelter.

License and fee revenues continue to decline.

**PRIOR YEARS** In 2025, the kenneling contract with Cincinnati Animal Care increased substantially. To unburden the general fund, the subsidy for this fund was not increased at the same pace as the contract cost, cutting into the fund’s reserve.

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 continues to work with our humane society partner 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: 2026

**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

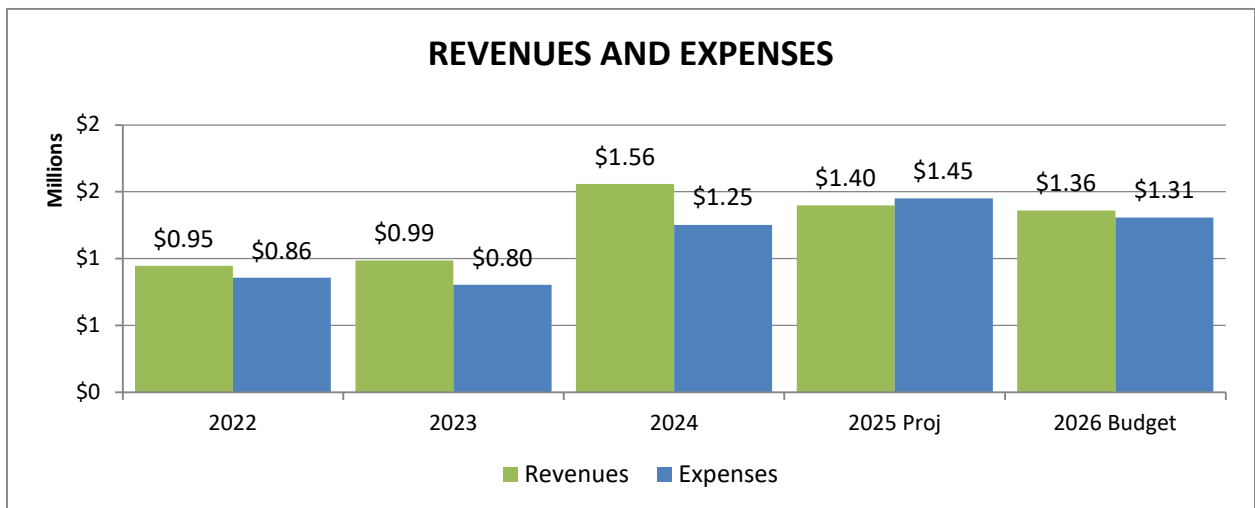
	2022	2023	2024	2025 Proj	2026 Budget
<b>Revenues</b>	<b>945,278</b>	<b>985,198</b>	<b>1,557,454</b>	<b>1,397,613</b>	<b>1,359,852</b>
<i>General Fund Subsidy</i>	810,000	850,000	1,242,775	1,318,613	1,285,852
<i>Intergovernmental</i>	129,778	130,198	123,211	74,000	74,000
<i>Other Revenue</i>	5,500	5,000	191,468	5,000	-

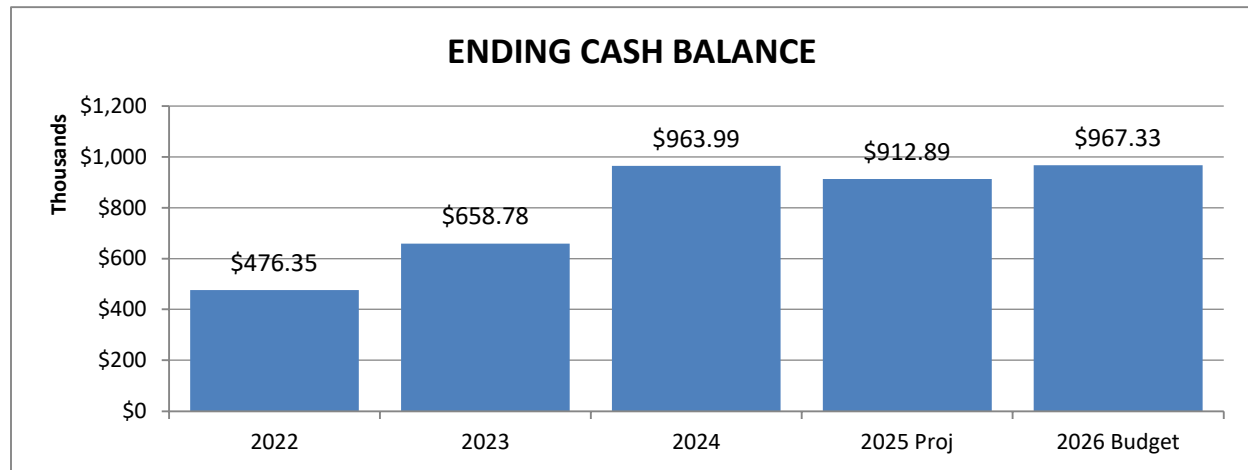
<b>Expenses</b>	<b>855,195</b>	<b>802,764</b>	<b>1,252,241</b>	<b>1,448,718</b>	<b>1,305,415</b>
<i>Personnel</i>	129,195	190,332	285,546	279,376	518,965
<i>Non-Personnel</i>	707,631	526,519	900,680	1,106,612	762,450
<i>Capital Outlay</i>	-	85,913	66,016	62,730	24,000
<i>Operating Transfers</i>	18,369	-	-	-	-

<b>Expenses (by area)</b>	<b>855,195</b>	<b>802,764</b>	<b>1,252,241</b>	<b>1,448,718</b>	<b>1,305,415</b>
<i>Administration</i>	752,892	700,461	1,149,938	1,346,415	1,238,946
<i>Hazmat/LEPC</i>	102,303	102,303	102,303	102,303	66,469

<b>Ending Cash Balance</b>	<b>476,347</b>	<b>658,781</b>	<b>963,994</b>	<b>912,889</b>	<b>967,326</b>
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<b>Employees</b>	<b>1.25</b>	<b>2.61</b>	<b>4.36</b>	<b>4.00</b>	<b>6.00</b>
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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.

**2026 BUDGET:** The 2026 budget request saw an increase in personnel with the addition of two (2) FTEs. Non-personnel expenses decreased year-over-year. Mostly driven by a competitive review process for storm siren parts vendors, end of Cincinnati office lease, and a renegotiation of rates with the Hazmat/LEPC.

**PRIOR YEARS:** The Emergency Management Agency (EMA) has consistently invested in crucial updates, with the most significant recent development being the joint purchase of a Mobile Incident Support Vehicle (MISV) with the Communications Center in 2024. This MISV, fully funded by the Communications Center as a dual-use asset, will enhance the agency's field-based dispatch capabilities and provide collaborative support during emergency operations. Tracing back through past investments, the EMA instituted a weekly stipend for duty officers in 2022.

Prior to that, 2020 saw major capital upgrades to the Emergency Operations Center (EOC) (\$100K) and the siren notification system (\$50K). Furthermore, the agency began operating a mass mobile notification system in 2018, a shared service that generated both an increase in expenses and corresponding revenue through community reimbursements. Finally, starting in 2016, overall expenses increased due to rising maintenance costs for the EOC and the county's emergency alert sirens.

RESTRICTED FUND BUDGET SUMMARIES: 2026

**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.

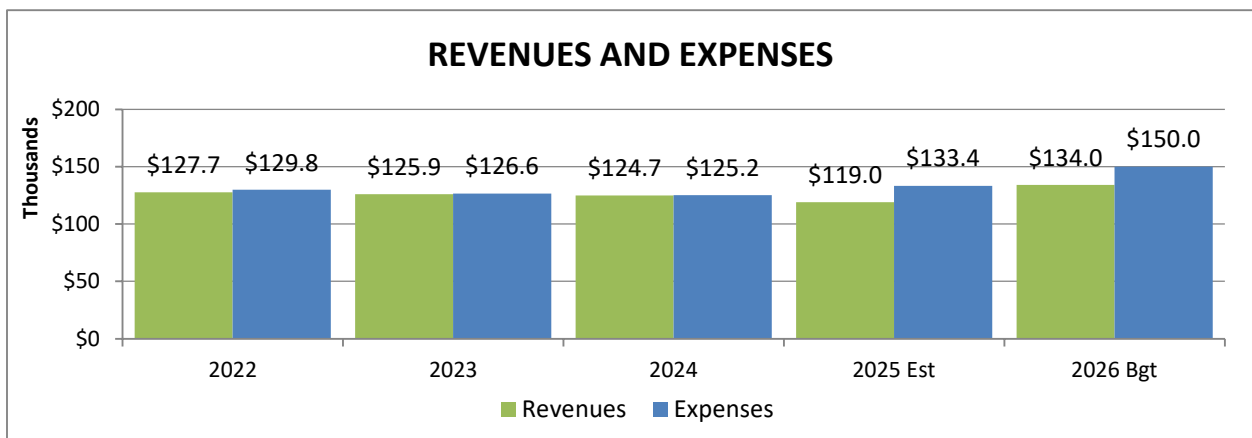
	2022	2023	2024	2025 Estimates	2026 Budget
<b>Revenues</b>	<b>127,719</b>	<b>125,917</b>	<b>124,732</b>	<b>118,959</b>	<b>134,000</b>
<i>Divorce Fees</i>	50,624	50,301	46,345	45,459	60,000
<i>Marriage Fees</i>	77,095	75,616	78,387	73,500	74,000

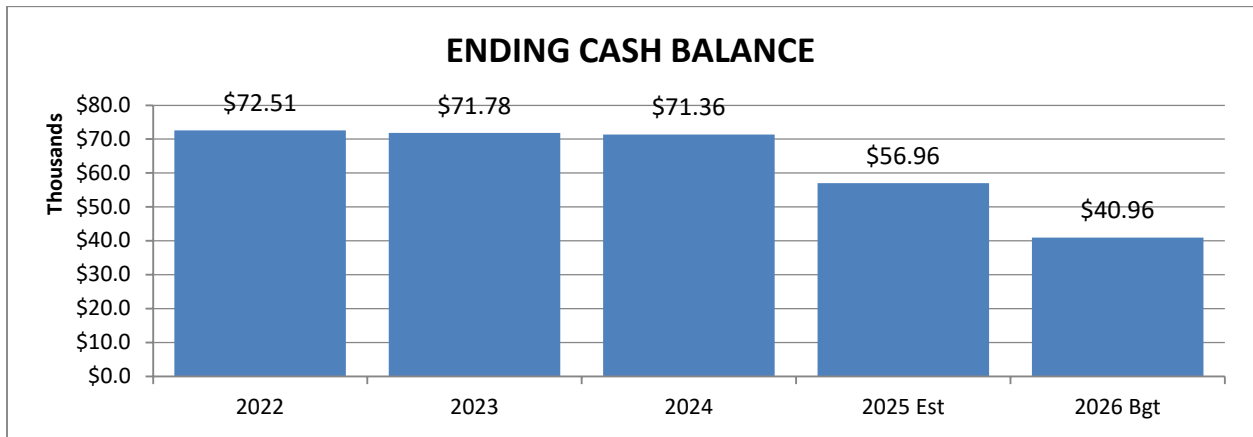
<b>Expenses (by category)</b>	<b>129,805</b>	<b>126,650</b>	<b>125,150</b>	<b>133,364</b>	<b>150,000</b>
<i>Non-personnel</i>	129,805	126,650	125,150	133,364	150,000

<b>Expenses (by area)</b>	<i>There is only one budgetary division in this fund.</i>				
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<b>Ending Cash Balance</b>	<b>72,513</b>	<b>71,780</b>	<b>71,362</b>	<b>56,958</b>	<b>40,958</b>
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<b>Employees</b>	-	-	-	-	-
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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: 2026

**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.

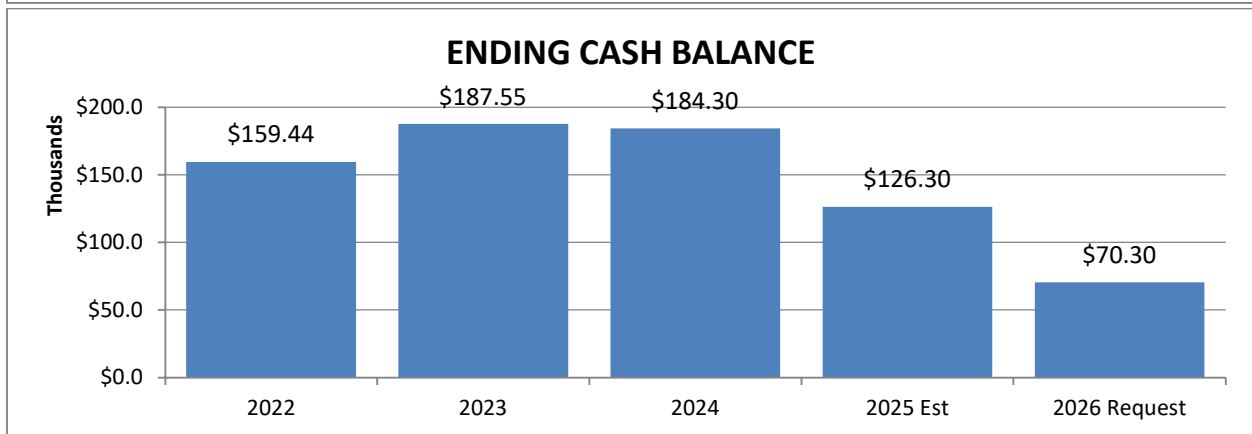
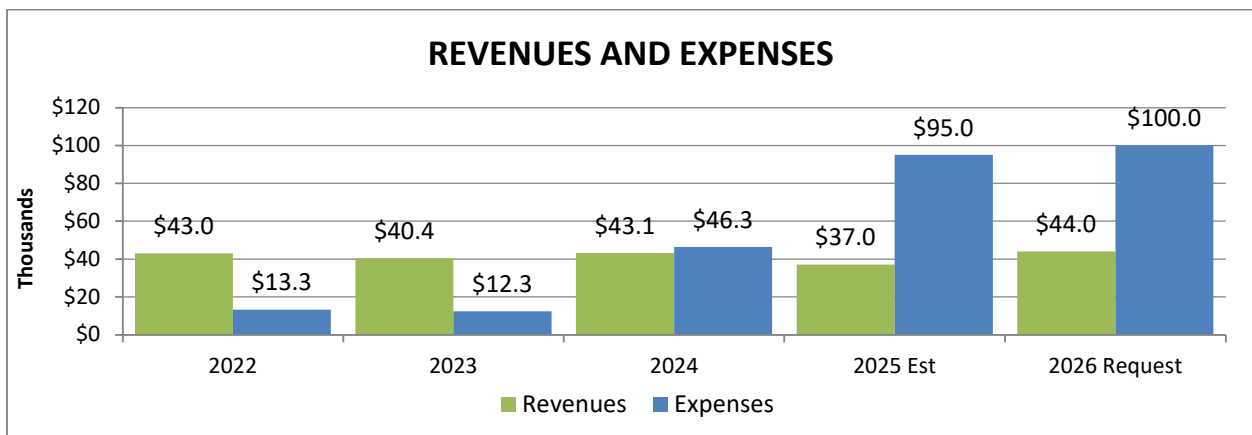
	2022	2023	2024	2025 Estimate	2026 Budget
<b>Revenues</b>	<b>43,039</b>	<b>40,391</b>	<b>43,077</b>	<b>37,000</b>	<b>44,000</b>
<i>Service Fees</i>	43,039	40,391	43,077	37,000	44,000

<b>Expenses (by category)</b>	<b>13,266</b>	<b>12,282</b>	<b>46,320</b>	<b>95,000</b>	<b>100,000</b>
<i>Other Expenditures</i>	13,266	12,282	46,320	95,000	100,000

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

<b>Ending Cash Balance</b>	<b>159,438</b>	<b>187,547</b>	<b>184,304</b>	<b>126,304</b>	<b>70,304</b>
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<b>Employees</b>	-	-	-	-	-
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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.

**2026 BUDGET** Ending Cash Balance for Conduct of Business decreased to half of prior year’s balance. The fund is used for unfunded court costs which have decreased significantly over the last five years.

**PRIOR YEARS** The Conduct of Business fund balance 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.

RESTRICTED FUND BUDGET SUMMARIES: 2026

**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

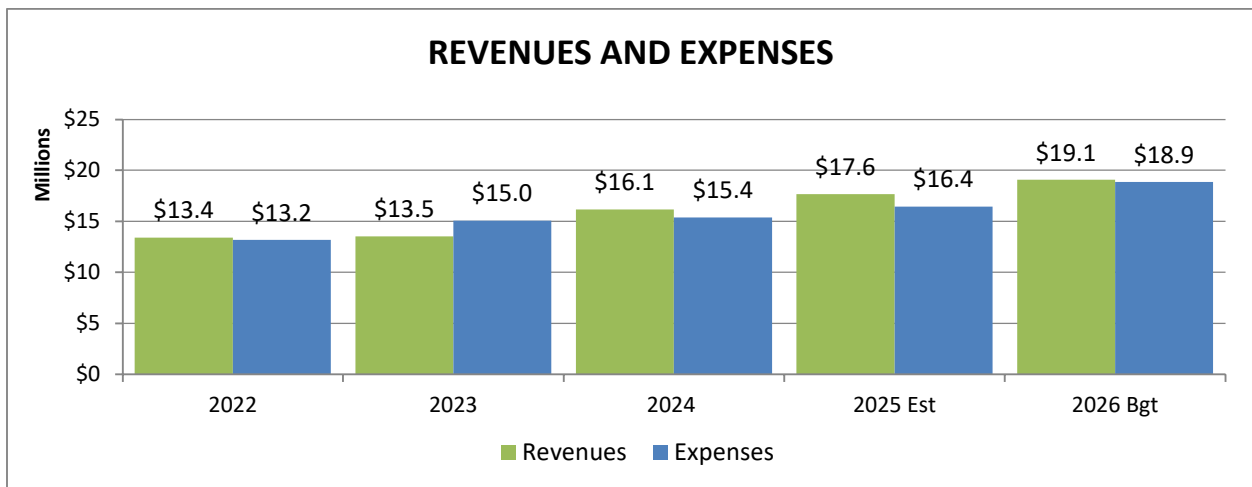
	2022	2023	2024	2025 Estimate	2026 Budget
<b>Revenues</b>	<b>13,399,755</b>	<b>13,526,043</b>	<b>16,139,856</b>	<b>17,649,769</b>	<b>19,068,363</b>
<i>Intergovernmental</i>	9,251,516	9,561,941	11,003,563	12,000,000	13,367,763
<i>Other Fees</i>	3,499,628	3,165,998	3,336,195	3,149,769	3,200,600
<i>Children’s Service Levy</i>	648,611	798,104	1,800,098	2,500,000	2,500,000

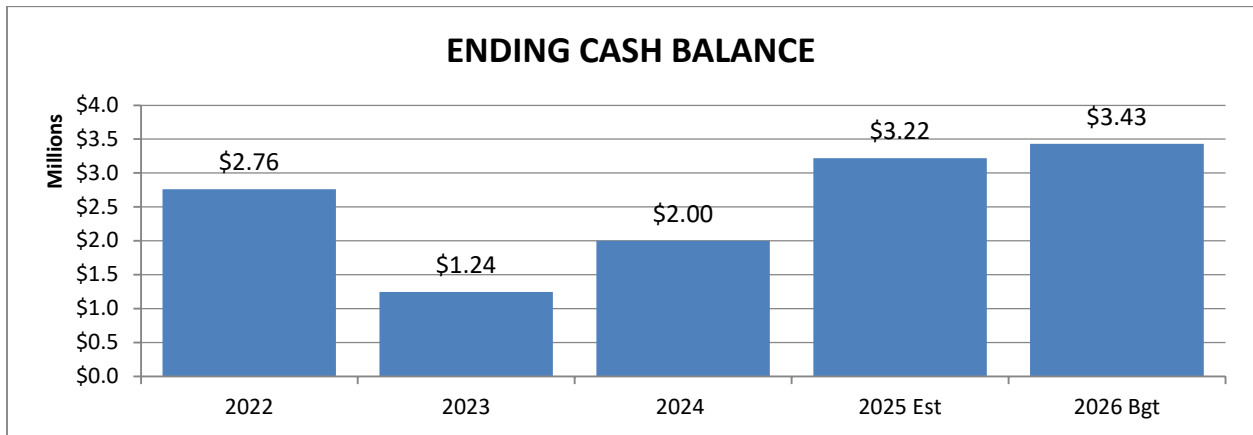
<b>Expenses by (category)</b>	<b>13,176,838</b>	<b>15,043,627</b>	<b>15,381,759</b>	<b>16,435,013</b>	<b>18,854,984</b>
<i>Personnel</i>	7,992,503	9,404,391	9,968,474	10,098,709	11,602,160
<i>Non-Personnel</i>	5,184,335	5,639,236	5,413,285	6,336,304	7,252,824

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

<b>Ending Cash Balance</b>	<b>2,760,331</b>	<b>1,242,747</b>	<b>2,000,844</b>	<b>3,215,600</b>	<b>3,428,979</b>
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<b>Employees</b>	<b>132.50</b>	<b>142.00</b>	<b>142.00</b>	<b>142.00</b>	<b>142.00</b>
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**Background:** This program participates in various enforcement efforts, including searching databases to find parents not making payment, “freezing and seizing” bank account funds, participating in federal and state tax offset programs to intercept tax refunds, and suspending driver’s licenses or professional licenses of nonpaying parents. The program also administers paternity tests and modifies child support orders. The federal government provides 66 cents on the dollar for eligible IV-D (child support) expenses.

Annual budgeted revenues and expenses for this fund are based on anticipated state match. This is a reimbursement fund where expenses equal the anticipated state, local, and federal revenues based on the state budget. The Children’s Services Levy makes up the difference when the State match is insufficient. Annual fund balance fluctuations are due to the timing of reimbursement payments.

**2026 Budget** CSEA revenue maintained nearly flat from the prior year to current 2026 budget. The expenses are projected to increase slightly from 2025. A positive fund balance is observed for the budget. There is nothing significant impacting the CY2026 budget for this fund.

**Prior Years Expenditures** Increased in 2025 parallel those for 2024. Wage, contract, and shared costs continue to rise each year. This is expected, and revenues respond accordingly. The staffing levels had maintained from 2024 to 2025.

RESTRICTED FUND BUDGET SUMMARIES: 2026

**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

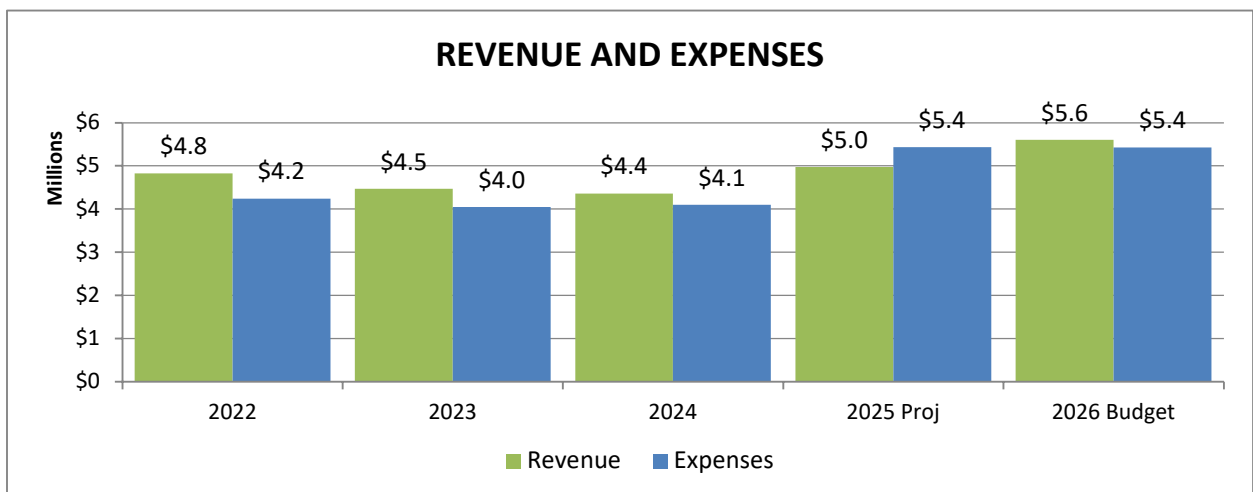
	2022	2023	2024	2025 Proj	2026 Budget
<b>Revenues</b>	<b>4,823,492</b>	<b>4,462,240</b>	<b>4,352,360</b>	<b>4,971,665</b>	<b>5,596,700</b>
<i>Delinquent Property Fees</i>	4,694,809	4,380,423	4,080,133	4,891,665	5,516,700
<i>Landbank Fees</i>	128,683	81,817	272,227	80,000	80,000

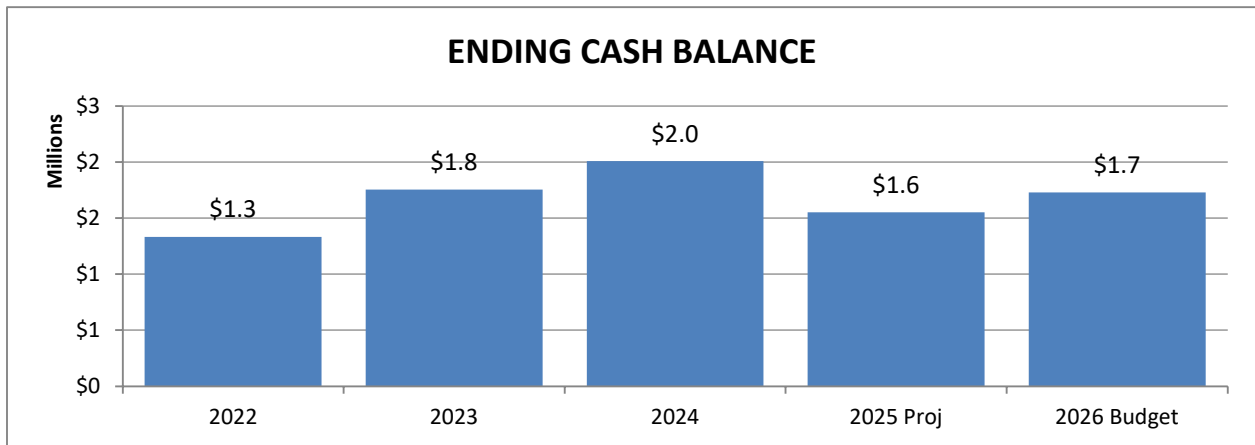
<b>Expenses (by category)</b>	<b>4,236,751</b>	<b>4,041,980</b>	<b>4,097,282</b>	<b>5,427,372</b>	<b>5,420,514</b>
<i>Personnel</i>	870,597	864,105	925,956	1,058,661	1,016,644
<i>Non-personnel</i>	3,359,039	3,172,181	3,166,466	4,348,711	4,383,870
<i>Capital</i>	7,115	5,694	4,860	20,000	20,000

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

<b>Ending Cash Balance</b>	<b>1,331,892</b>	<b>1,752,153</b>	<b>2,007,231</b>	<b>1,551,524</b>	<b>1,727,710</b>
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<b>Employees</b>	<b>13.80</b>	<b>14.30</b>	<b>13.90</b>	<b>13.70</b>	<b>13.20</b>
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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.

**2026 BUDGET** In 2026, 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: 2026

**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.

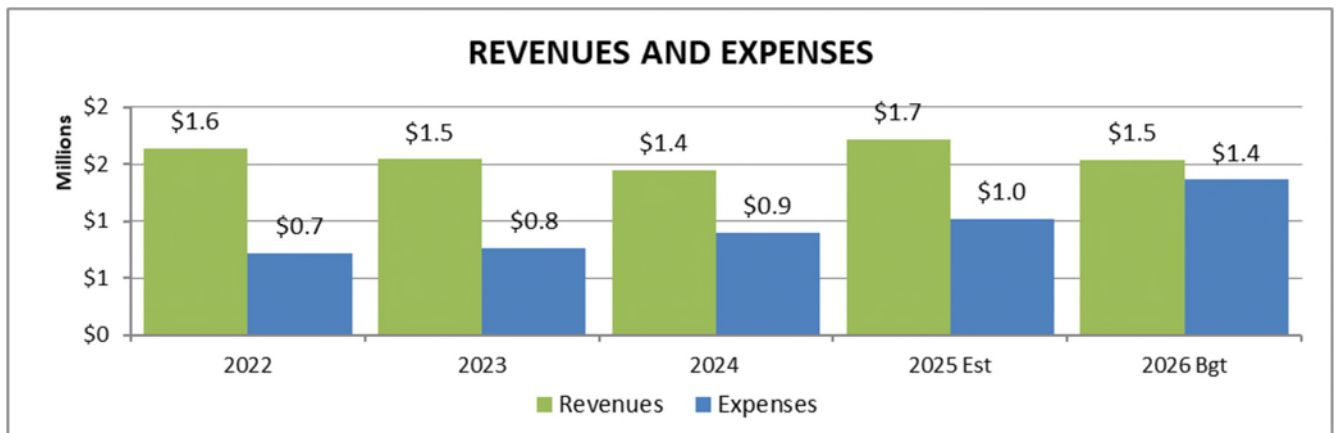
	2022	2023	2024	2025 Estimate	2026 Budget
<b>Revenues</b>	<b>1,642,157</b>	<b>1,543,430</b>	<b>1,447,999</b>	<b>1,715,242</b>	<b>1,539,4003</b>
<i>Delinquent Property Fees</i>	1,612,683	1,524,553	1,433,541	1,698,758	1,527,400
<i>Miscellaneous</i>	29,474	18,877	14,458	16,484	12,000

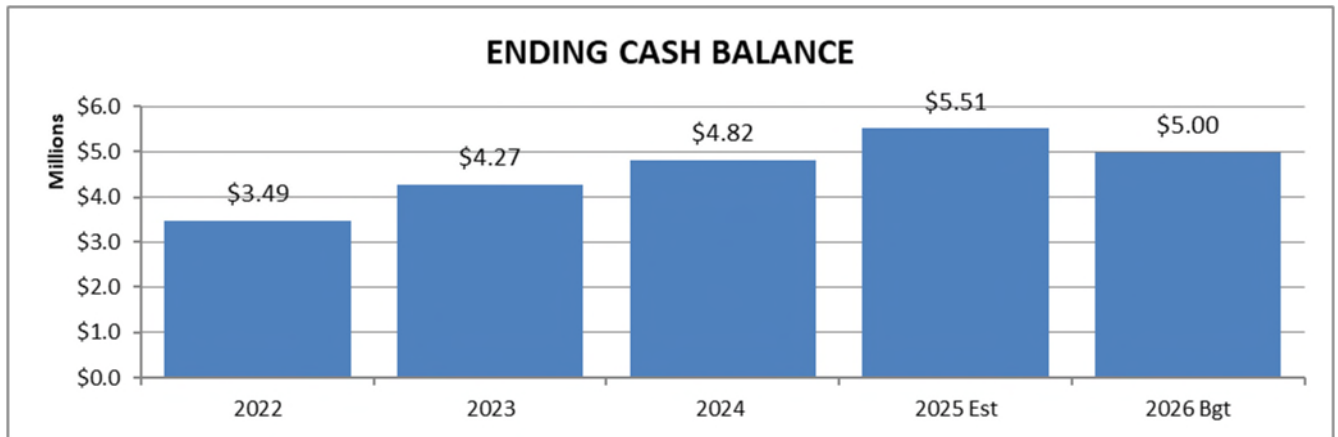
<b>Expenses (by category)</b>	<b>712,297</b>	<b>762,489</b>	<b>897,434</b>	<b>1,023,325</b>	<b>1,362,545</b>
<i>Personnel</i>	517,810	537,212	692,251	794,449	896,185
<i>Non-Personnel</i>	194,487	223,758	205,183	226,376	466,360
<i>Capital</i>	-	1,519	-	2,500	-

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

<b>Ending Cash Balance</b>	<b>3,489,495</b>	<b>4,270,436</b>	<b>4,821,002</b>	<b>5,512,918</b>	<b>4,997,857</b>
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<b>Employees</b>	<b>5.60</b>	<b>5.30</b>	<b>6.45</b>	<b>6.58</b>	<b>6.80</b>
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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.

**2026 BUDGET** The 2026 budget maintains continuity while enhancing case management through a strategic investment in Matrix software. This investment will significantly improve the efficiency of case handling by automating critical functions such as case intake, workflow management, and document organization. As a result, prosecutors will be better able to focus on their core responsibilities. The slight increase in staffing reflects a reallocation of certain positions that were previously funded by the General Fund.

The estimate for delinquent property fees in 2026 is conservative and may ultimately be higher due to increases in assessed property taxes and the likelihood of property owners addressing past-due balances.

**PRIOR YEARS** In 2025, operating costs increased over 2024 due primarily to higher costs for LexisNexis online research subscription and an increase in the number of title searches performed. The slight increase in employees resulted from reallocating certain positions previously funded by the General Fund. Delinquent property fees increased this year as property owners are paying past-due balances timely and assessed property taxes increased.

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.

RESTRICTED FUND BUDGET SUMMARIES: 2026

**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.

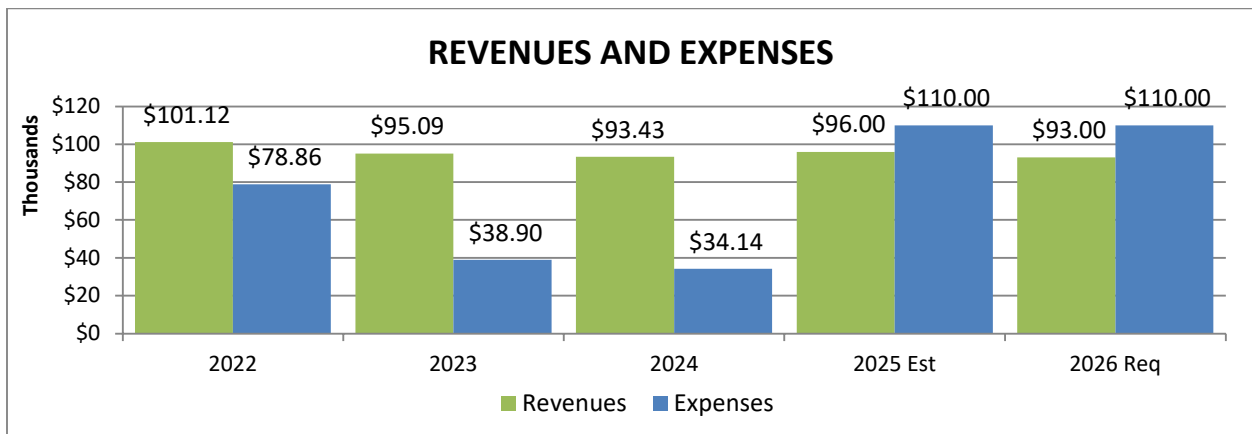
	2022	2023	2024	2025 Estimate	2026 Budget
<b>Revenues</b>	<b>101,115</b>	<b>95,091</b>	<b>93,427</b>	<b>96,000</b>	<b>93,000</b>
<i>Court Fees</i>	101,115	95,091	96,000	96,000	93,000

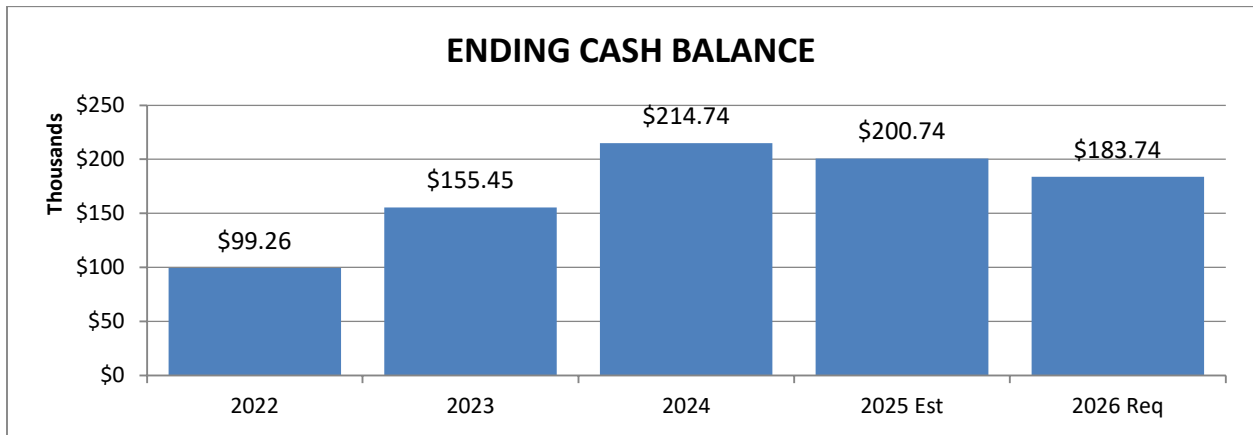
<b>Expenses (by category)</b>	<b>78,855</b>	<b>38,902</b>	<b>34,143</b>	<b>110,000</b>	<b>110,000</b>
<i>Non-Personnel</i>	78,855	38,902	34,143	110,000	110,000

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

<b>Ending Cash Balance</b>	<b>99,263</b>	<b>155,452</b>	<b>214,736</b>	<b>200,736</b>	<b>183,736</b>
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<b>Employees</b>	-	-	-	-	-
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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. Appropriations are usually set higher than was realized and ending fund balances are usually flat or increase slightly.

**2026 BUDGET** This fund maintains a healthy fund balance. Guardianship cases in Hamilton County continue to increase. A collaborative group with multiple county agencies has been established and will be operational in 2026. This is a pilot program and an answer to community needs.

**PRIOR YEAR** For 2025, 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. 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: 2026

**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.

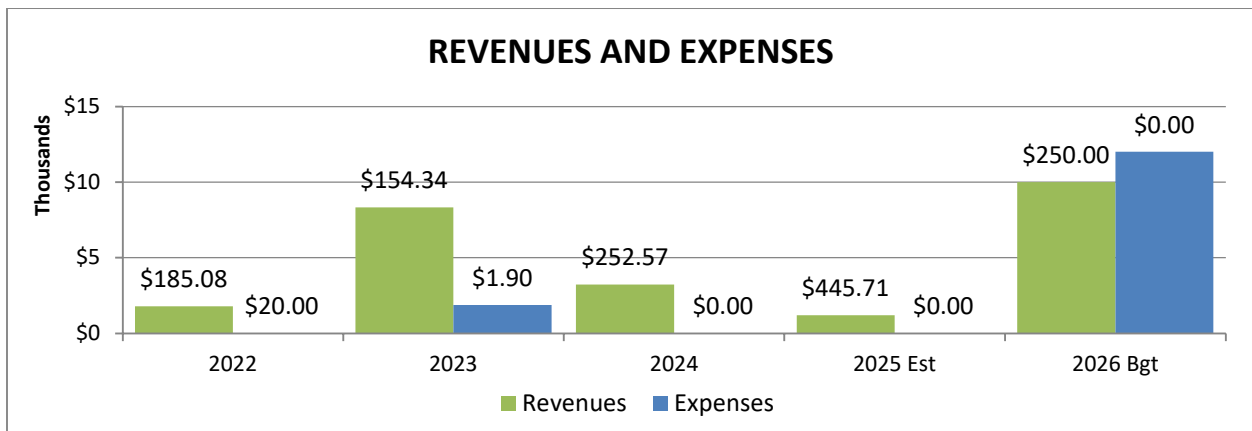
	2022	2023	2024	2025 Est	2026 Budget
<b>Revenues</b>	<b>1,788</b>	<b>8,332</b>	<b>3,223</b>	<b>1,186</b>	<b>10,000</b>
Service Fees	100	310	270	100	-
Fines and Forfeitures	1,688	8,022	2,953	1,086	10,000

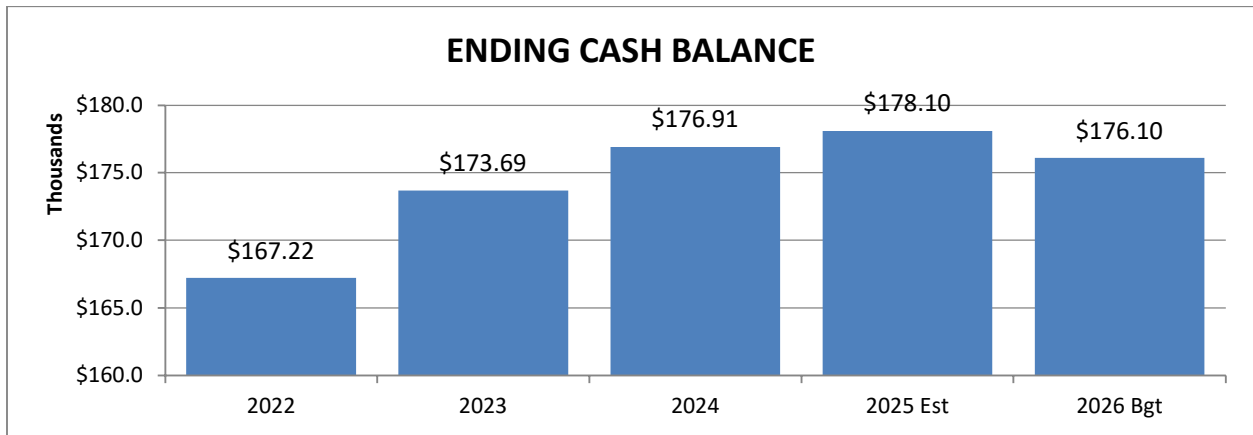
<b>Expenses (by category)</b>	-	<b>1,863</b>	-	-	<b>12,000</b>
Non-Personnel	-	1,863	-	-	12,000

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

<b>Ending Cash Balance</b>	<b>167,217</b>	<b>173,686</b>	<b>176,909</b>	<b>178,095</b>	<b>176,095</b>
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<b>Employees</b>	-	-	-	-	-
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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: 2026

**Fund 002-015 Clerk of Courts Automation**

**Dept** Clerk of Courts

**Sources** Clerk 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.

**ORC** Section 1901.261 (B) (1) (Municipal Court) 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.

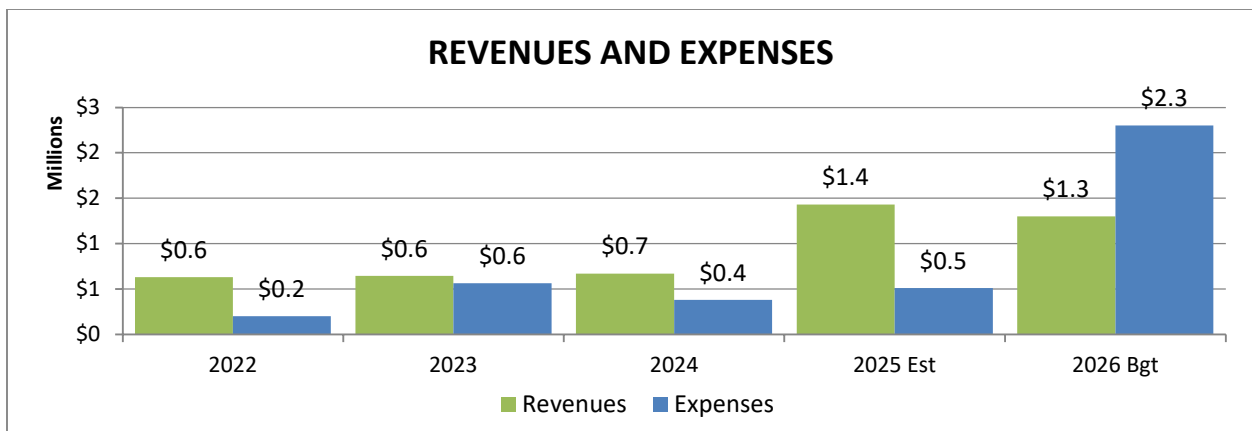
	2022	2023	2024	2025 Estimate	2026 Budget
<b>Revenues</b>	<b>629,026</b>	<b>644,253</b>	<b>667,458</b>	<b>1,429,539</b>	<b>1,299,604</b>
<i>Fines &amp; Forfeitures</i>	629,026	644,253	667,458	1,429,539	1,299,604

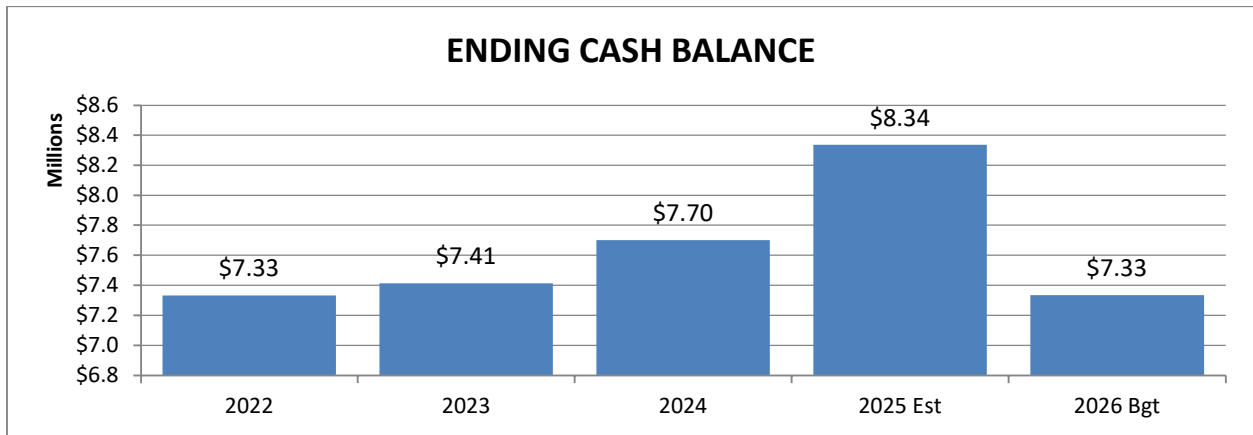
<b>Expenses (by category)</b>	<b>199,705</b>	<b>563,052</b>	<b>380,234</b>	<b>507,955</b>	<b>2,300,148</b>
<i>Personnel</i>	-	-	-	-	276,148
<i>Non-Personnel</i>	199,705	544,687	353,391	507,955	1,011,000
<i>Capital Outlays</i>	-	18,365	26,843	-	1,013,000

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

<b>Ending Cash Balance</b>	<b>7,332,624</b>	<b>7,413,825</b>	<b>7,701,048</b>	<b>8,335,409</b>	<b>7,334,865</b>
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<b>Employees</b>	-	-	-	-	<b>3.00</b>
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**BACKGROUND** Automation oversees numerous 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, annual budgets are often significantly higher than actual expenditures.

**2026 BUDGET** The 2026 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.

Additionally, the office plans to hire three computer analysts to support the anticipated migration to a new case management system or the enhancement of the existing system. This strategic staffing initiative will ensure a smooth transition and continued operational effectiveness.

**PRIOR YEARS** 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. As a result of the change in oversight, in late October 2024, the Municipal Court and Common Pleas redirected automation fees to their special project funds. Under this same bill the Clerk of Courts was allowed to implement a \$20 computerization fee because of the Courts redirecting resources from this fund to their Special Projections restricted funds. This change is driving the increase in 2025 revenue.

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: 2026

**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.

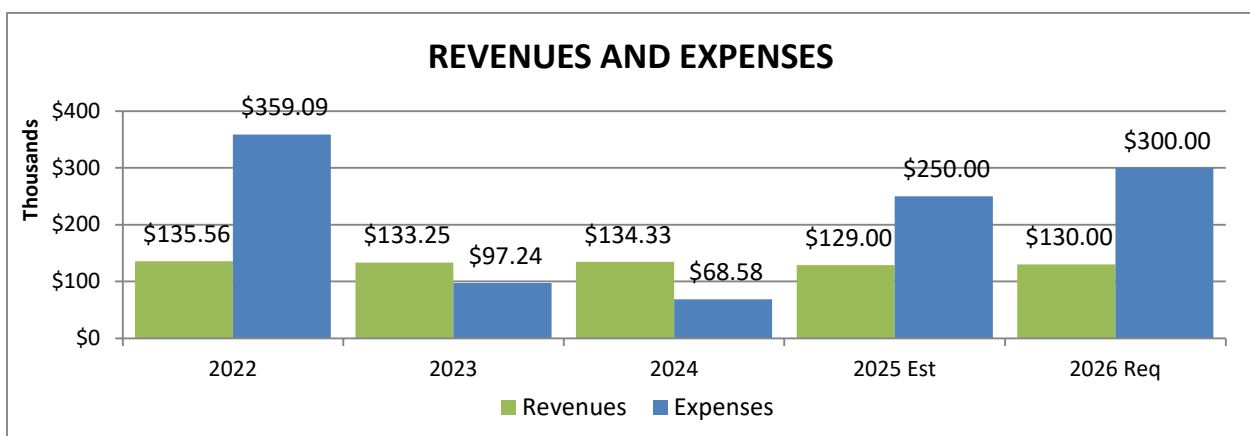
	2022	2023	2024	2025 Estimate	2026 Request
<b>Revenues</b>	<b>135,560</b>	<b>133,245</b>	<b>134,325</b>	<b>129,000</b>	<b>130,000</b>
<i>Service Fees</i>	135,560	133,245	134,325	129,000	130,000

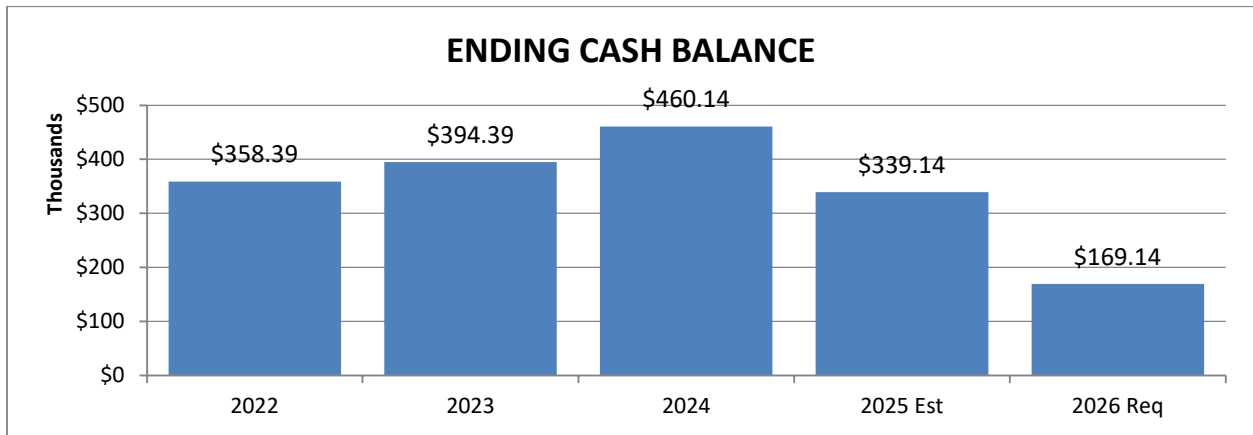
<b>Expenses (by category)</b>	<b>359,091</b>	<b>97,244</b>	<b>68,578</b>	<b>250,000</b>	<b>300,000</b>
<i>Non-Personnel</i>	359,091	97,244	68,578	250,000	300,000

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

<b>Ending Cash Balance</b>	<b>358,389</b>	<b>394,390</b>	<b>460,137</b>	<b>339,137</b>	<b>169,137</b>
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<b>Employees</b>	-	-	-	-	-
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**BACKGROUND** Expenses are budgeted higher than anticipated to allow the court to promptly replace computer or data assets when necessary.

**2026 BUDGET** Reserves continue to grow as a planned rebuild for future automation needs. Appropriations are usually set higher than what is realized.

**PRIOR YEARS** The 2024 budget reflects that the fund is expected to maintain a healthy balance and is consistent with budgeting in recent 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 complete, and typical operating costs are expected to resume in 2023.

RESTRICTED FUND BUDGET SUMMARIES: 2026

**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.

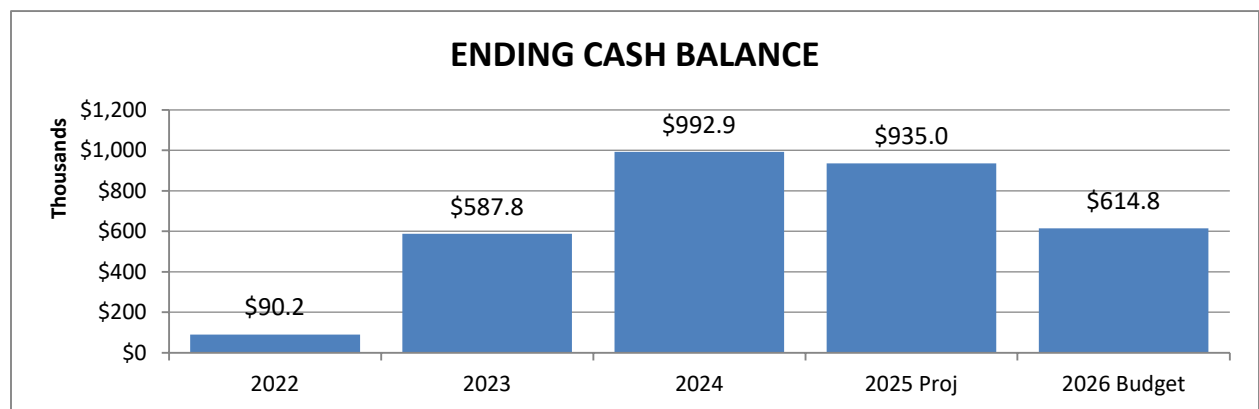
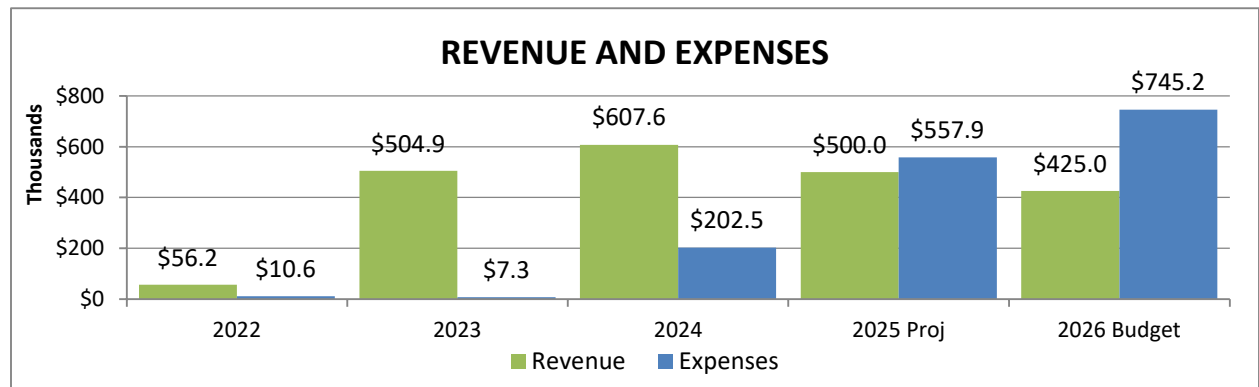
	2022	2023	2024	2025 Proj	2026 Budget
<b>Revenues</b>	<b>56,172</b>	<b>504,858</b>	<b>607,619</b>	<b>500,000</b>	<b>425,000</b>
<i>Investments</i>	56,172	504,858	607,619	500,000	425,000

<b>Expenses (by category)</b>	<b>10,596</b>	<b>7,269</b>	<b>202,502</b>	<b>557,884</b>	<b>745,197</b>
<i>Personnel</i>	(15)	-	156,776	404,895	552,734
<i>Non-personnel</i>	10,611	7,269	45,726	152,989	192,463

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

<b>Ending Cash Balance</b>	<b>90,187</b>	<b>587,776</b>	<b>992,893</b>	<b>935,009</b>	<b>614,812</b>
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<b>Employees</b>	-	-	<b>1.60</b>	<b>4.60</b>	<b>6.35</b>
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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.

**2026 BUDGET** In 2026, there are no substantial programmatic changes. Revenue is projected to decrease due to interest rates estimates. Fund balance will continue to be drawn to support a portion of several employees' time 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: 2026

**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

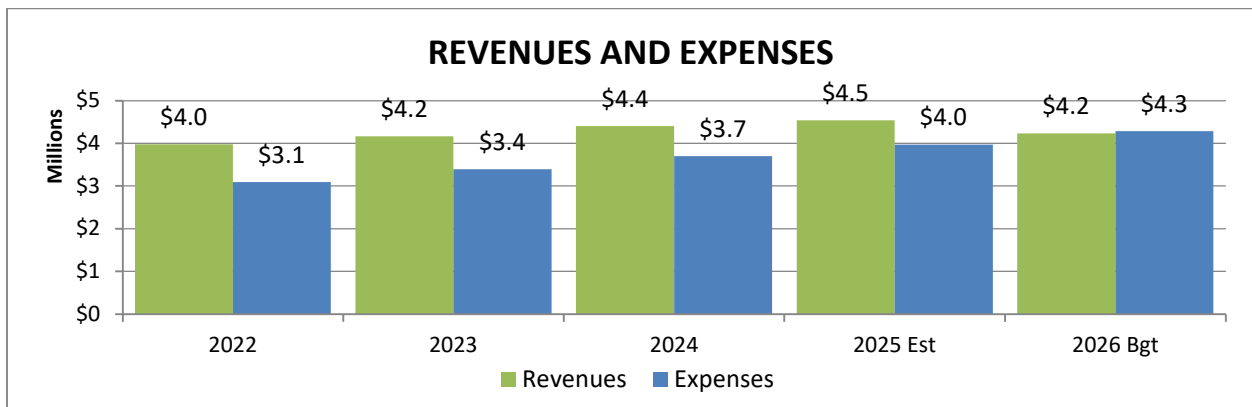
	2022	2023	2024	2025 Estimate	2026 Budget
<b>Revenues</b>	<b>3,979,075</b>	<b>4,164,199</b>	<b>4,404,404</b>	<b>4,540,902</b>	<b>4,230,034</b>
<i>Title Fees</i>	3,741,345	3,848,121	4,076,834	4,205,390	3,910,034
<i>Passport Fees</i>	237,730	316,078	327,570	335,512	320,000

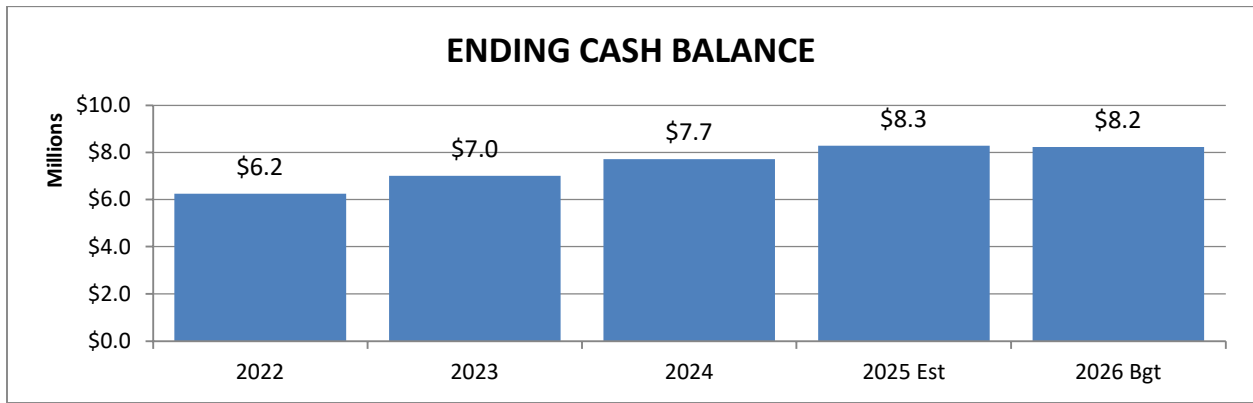
<b>Expenses (by category)</b>	<b>3,091,573</b>	<b>3,394,354</b>	<b>3,701,371</b>	<b>3,968,923</b>	<b>4,287,775</b>
<i>Personnel</i>	2,600,473	2,736,459	3,079,250	3,250,008	3,468,642
<i>Non-personnel</i>	391,100	437,895	494,838	518,915	619,133
<i>Capital</i>	-	-	27,283	-	-
<i>Transfers</i>	100,000	220,000	100,000	200,000	200,000

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

<b>Ending Cash Balance</b>	<b>6,237,363</b>	<b>7,007,207</b>	<b>7,710,240</b>	<b>8,282,218</b>	<b>8,224,477</b>
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<b>Employees</b>	<b>44.00</b>	<b>38.50</b>	<b>38.30</b>	<b>39.48</b>	<b>38.70</b>
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**BACKGROUND** The department is responsible for storing, transferring, and processing auto, boat, and salvage titles and assessing late fees if an individual does not transfer the title within 30 days of it being notarized. Passports are also processed by this department.

**2026 BUDGET** In 2026, the agency is proposing a \$200,000 transfer to the General Fund to cover the potential purchase of furniture for the Legal Division (should the expense not occur in 2025) and to maintain flexibility for unforeseen needs. The increase in non-personnel costs is primarily due to higher indirect costs payable to the General Fund for centralized services.

The estimate for auto title fees has been conservatively set to account for potential impact of tariffs; it is anticipated that vehicle prices will increase, leading to a decline in sales in 2026.

The change in staffing reflects the Clerk of Courts Office’s ongoing efforts to align personnel allocations between the General Fund and the Auto Title Administration Fund. This alignment aims to match the number of staff with the department’s organizational chart, with a resolution expected in 2026.

**PRIOR YEARS** In 2025, no significant changes occurred from 2024. While a transfer from this fund to the General Fund for the purchase of furniture for the Legal Division is not anticipated at this time, budget flexibility has been maintained to allow for this possibility if needed. Car sales have increased in anticipation of tariffs and potentially higher prices.

Passport revenue increased in 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: 2026

**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

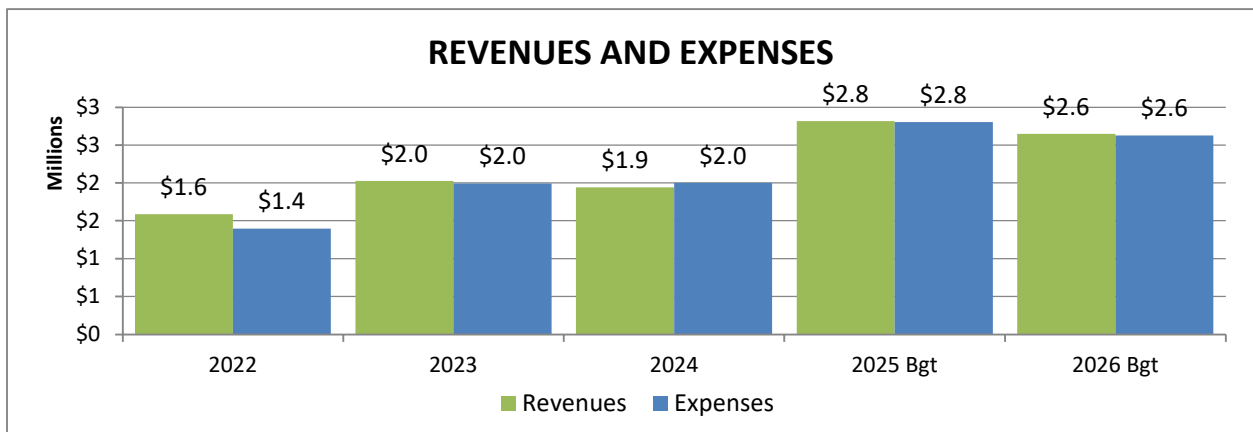
	2022	2023	2024	2025 Budget	2026 Budget
<b>Revenues</b>	<b>1,586,111</b>	<b>2,024,844</b>	<b>1,939,896</b>	<b>2,818,100</b>	<b>2,648,800</b>
Hydrant Reimburse	1,577,402	2,016,092	1,900,284	2,810,800	2,638,800
Service Fees	8,709	8,752	5,072	7,300	10,000
Intergovernmental	-	-	34,540	-	-

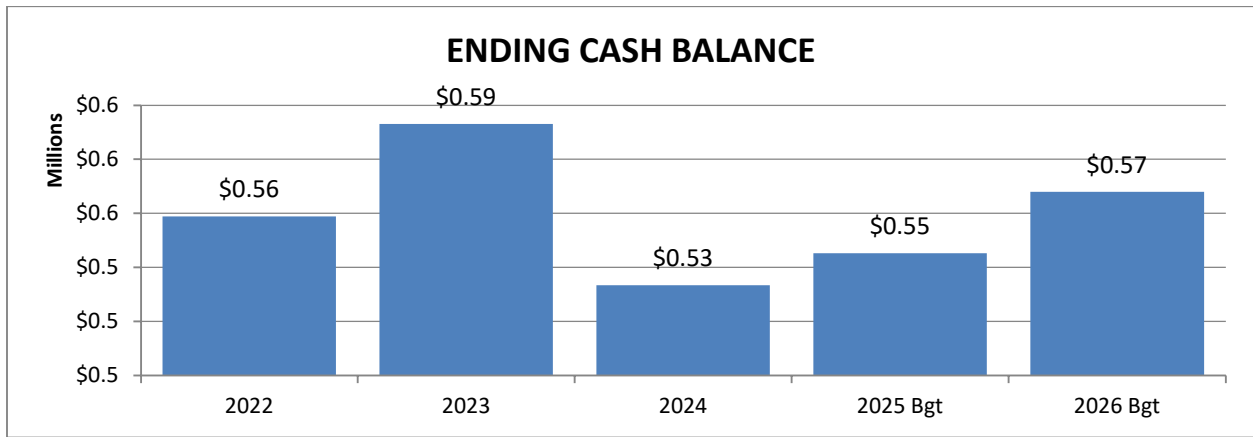
<b>Expenses (by category)</b>	<b>1,394,295</b>	<b>1,990,664</b>	<b>1,999,521</b>	<b>2,806,219</b>	<b>2,626,078</b>
Personnel	857,952	940,626	993,582	1,154,767	1,184,425
Other Expenditures	478,822	788,085	684,411	1,173,952	1,201,653
Capital Outlay	47,305	251,064	319,417	477,500	240,000
Operating Transfers	10,216	10,889	2,111	-	-

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

<b>Ending Cash Balance</b>	<b>558,787</b>	<b>592,967</b>	<b>533,342</b>	<b>545,223</b>	<b>567,945</b>
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<b>Employees</b>	<b>11.50</b>	<b>11.80</b>	<b>12.14</b>	<b>12.89</b>	<b>12.89</b>
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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. These revenues offset the reimbursement amount collected via the UAI program.

**2026 BUDGET** Like 2025, the 2026 budget focuses on the County’s responsibility for fire hydrant maintenance in the twelve unincorporated townships of Hamilton County. In addition to the townships, the department has contracts with twenty-four municipalities to maintain and/or sell them fire hydrants and parts. Fund balance continues to remain stable heading into 2026.

**PRIOR YEARS** 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. 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 was projected for 2024.

RESTRICTED FUND BUDGET SUMMARIES: 2026

**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

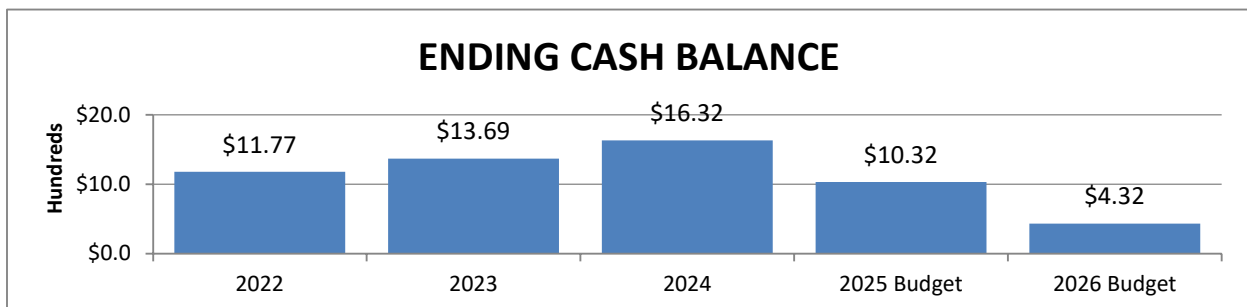
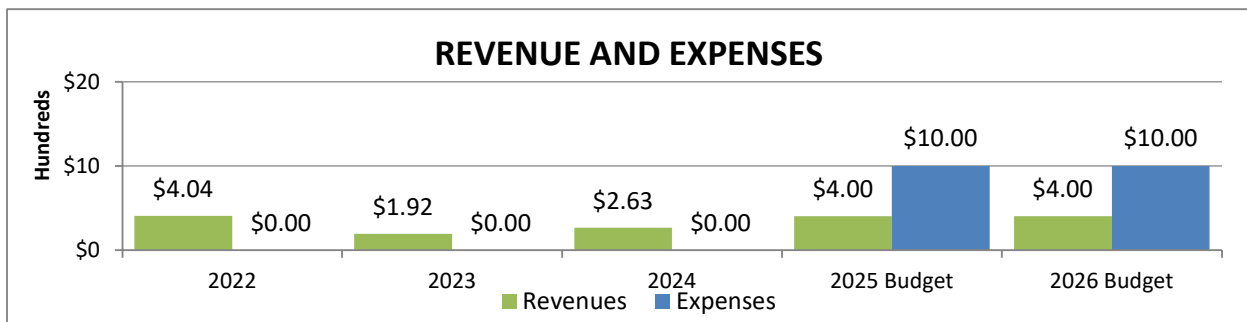
	2022	2023	2024	2025 Budget	2026 Budget
<b>Revenues</b>	<b>404</b>	<b>192</b>	<b>263</b>	<b>400</b>	<b>400</b>
<i>Service Fees</i>	404	192	263	400	400

<b>Expenses (by category)</b>	-	-	-	<b>1,000</b>	<b>1,000</b>
<i>Other Expenditures</i>				1,000	1,000

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

<b>Ending Cash Balance</b>	<b>1,177</b>	<b>1,369</b>	<b>1,632</b>	<b>1,032</b>	<b>432</b>
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<b>Employees</b>	-	-	-	-	-
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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.

**2026 BUDGET** The 2026 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: 2026

**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.

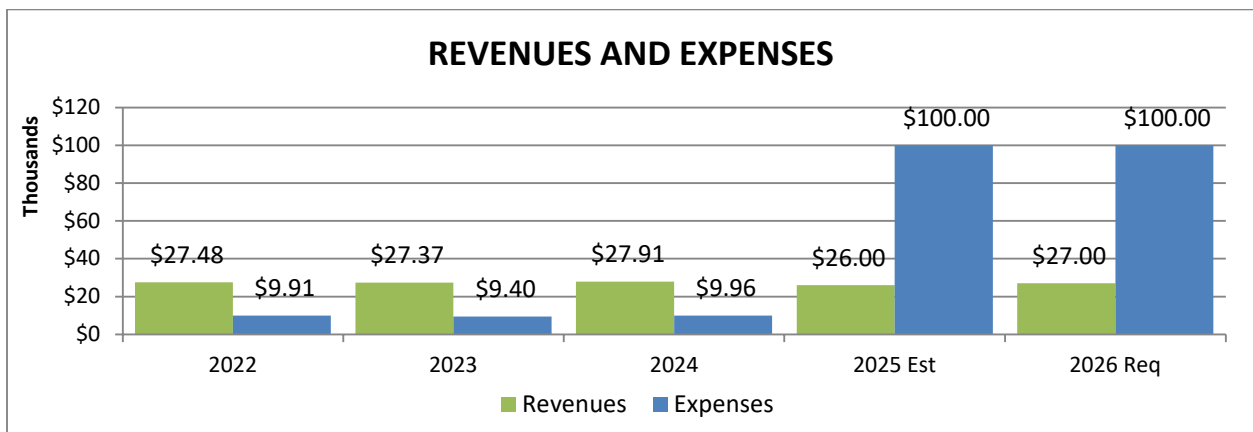
	2022	2023	2024	2025 Estimate	2026 Budget
<b>Revenues</b>	<b>27,478</b>	<b>27,374</b>	<b>27,910</b>	<b>26,000</b>	<b>27,000</b>
<i>Court Fees</i>	27,478	27,374	27,910	26,000	27,000

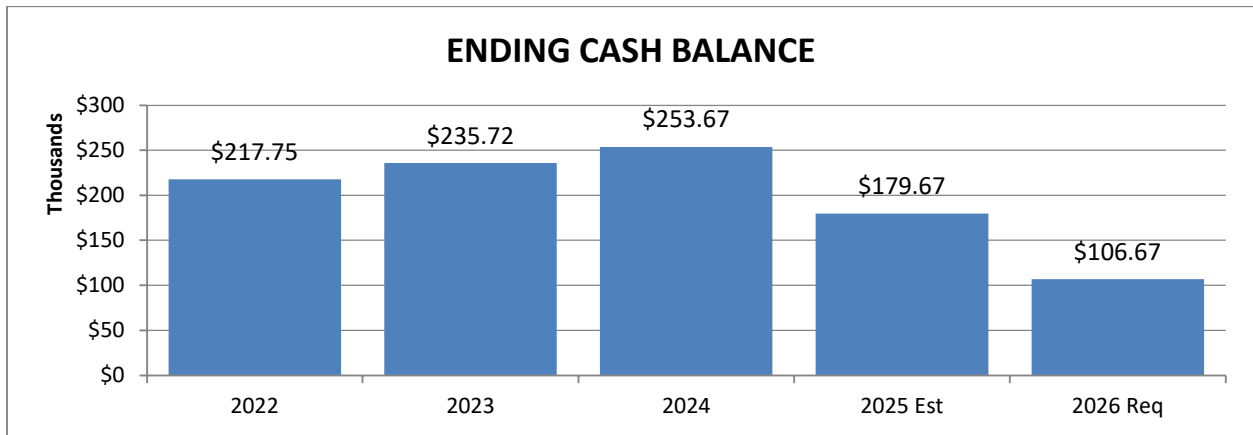
<b>Expenses (by category)</b>	<b>9,905</b>	<b>9,402</b>	<b>9,960</b>	<b>100,000</b>	<b>100,000</b>
<i>Non-Personnel</i>	9,905	9,402	9,960	100,000	100,000

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

<b>Ending Cash Balance</b>	<b>217,750</b>	<b>235,722</b>	<b>253,673</b>	<b>179,673</b>	<b>106,673</b>
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<b>Employees</b>	-	-	-	-	-
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**BACKGROUND** Expenses are typically budgeted higher than what is spent to provide flexibility in their budget for unanticipated expenses.

**2026 BUDGET** Reserves show being drawn down only in the event expenses are realized at appropriated levels. In a typical year, expenses are quite lower.

**PRIOR YEARS** From 2022 to 2024 reserves continue to grow.

RESTRICTED FUND BUDGET SUMMARIES: 2026

**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

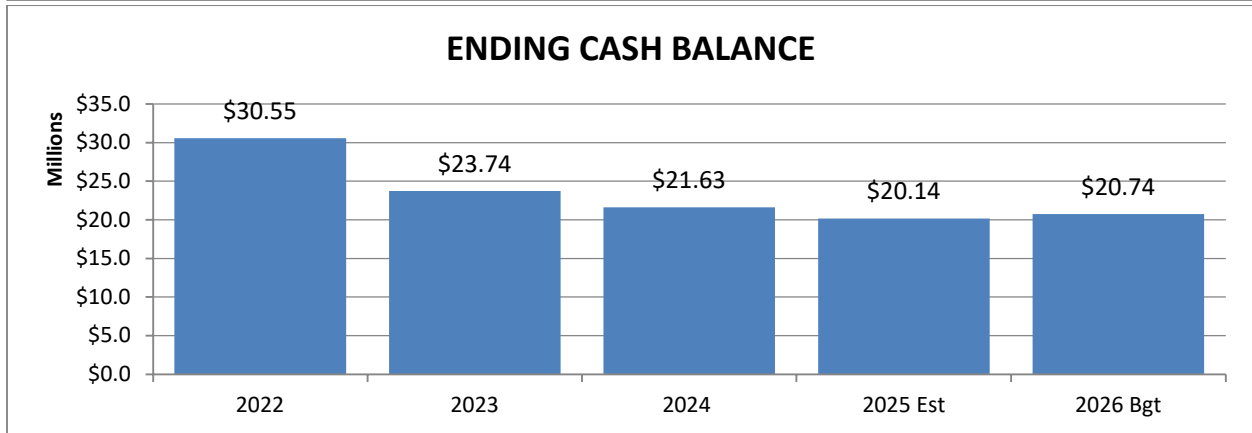
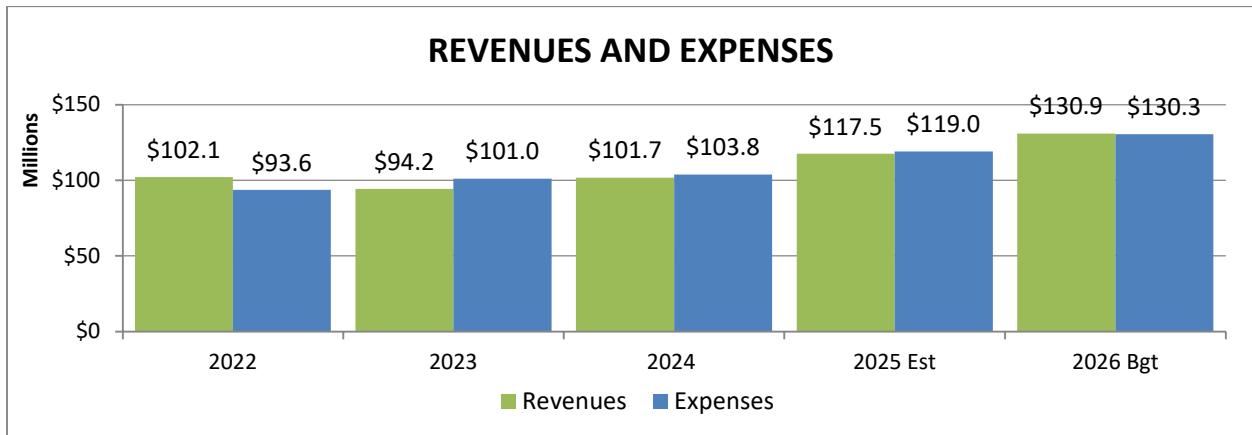
	2022	2023	2024	2025 Estimate	2026 Budget
<b>Revenues</b>	<b>101,559,393</b>	<b>94,234,394</b>	<b>101,730,916</b>	<b>117,523,969</b>	<b>130,913,883</b>
<i>Intergovernmental</i>	68,445,023	60,758,368	65,791,087	62,200,358	79,634,944
<i>Children's Service Levy</i>	29,485,381	28,804,807	33,648,521	52,499,344	48,546,838
<i>Other Revenue</i>	2,915,232	3,954,438	1,576,473	2,016,503	1,760,500
<i>General Fund Subsidy</i>	713,757	716,781	714,835	807,764	971,601

<b>Expenses (by category)</b>	<b>93,648,725</b>	<b>101,041,110</b>	<b>103,835,939</b>	<b>119,013,617</b>	<b>130,320,902</b>
<i>Personnel</i>	56,208,190	60,174,720	63,876,191	68,066,888	75,610,021
<i>Non-Personnel</i>	37,151,307	40,829,003	39,901,605	49,574,529	53,419,587
<i>Capital</i>	289,228	37,387	58,143	1,372,200	1,291,294

<b>Expenses (by area)</b>	<b>93,648,726</b>	<b>101,041,110</b>	<b>103,835,939</b>	<b>119,018,617</b>	<b>130,320,902</b>
<i>Client Services</i>	40,972,116	45,631,896	48,502,205	53,029,052	50,259,824
<i>Children Services</i>	32,429,502	34,727,671	36,031,257	39,218,234	38,735,840
<i>Shared Admin</i>	20,247,108	20,681,543	19,302,477	26,771,331	41,325,238

<b>Ending Cash Balance</b>	<b>30,545,630</b>	<b>23,738,914</b>	<b>21,633,891</b>	<b>20,144,243</b>	<b>20,737,224</b>
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<b>Employees</b>	<b>859.50</b>	<b>850.00</b>	<b>850.00</b>	<b>849.00</b>	<b>854.50</b>
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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.

**2026 BUDGET**

The 2026 revenue budget reflects increases in Intergovernmental funding based on current state and federal allocation letters. Revenue estimates are also more in line with CY2024 actuals, to adjust for the ongoing uncertainty with Federal funding of 2025 going into 2026. The 2026 expense budget reflects increases in both Personnel and non-Personnel costs. Personnel expenses are increasing due to several factors: a significant drop in staff vacancies for Children Services, from 95 vacancies at the start of 2025 to 44 going into 2026; annual wage increases for staff; and projected increases in the organization's medical plan. Also, expenses have historically been budgeted higher than actuals, providing a degree of flexibility to meet unforeseeable demands.

## **PRIOR YEARS**

CY2025 will finish with a strong fund balance. Capital expenses will include vehicles and computer equipment. From CY24 to CY25, expenses for child services (*personnel*) paid out of the Public Assistance fund increased; along with contractual services (*childcare and workforce*). The Board of County Commissioners purchased the new Central Campus office building. As HCJFS is moving to this new building with most moving expenses being paid in CY26. To help offset this increase, a vacancy rate reduction was budgeted (in CY25 and CY26). 2025 Vacancy Rate is not as high as expected. Efforts to hire Children Services staff have had positive results resulting in a lowered vacancy rate. From 2023 to the end of 2024, the number of caseworker vacancies dropped from 117 to 95.

2024 personnel expenses increase (\$15M) due to higher wages for staff, increased overtime/shift differential calculations, and vacation payout policy changes. Also, county cost allocation plan expenses increase (\$2.4M) due to County Administration supplying communication services and professional development platform licenses to HCJFS. HCJFS increased the number of transactions with the County Auditor. While this impacted the cost allocation plan, vendors obtain more detailed remit information. Employee benefits for paid parking impacts expenses by \$1M. Revenue increases slightly compared to 2023 estimates; however, this is in-line with 2023 budgeted revenue. Historically, budgeted expenses are higher than actuals (\$20M). This increased allocation allows for flexibility when needing to implement either new initiatives or adjust to changing demands. Expecting this trend to continue, CY24 will finish with a strong fund balance.

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: 2026

**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

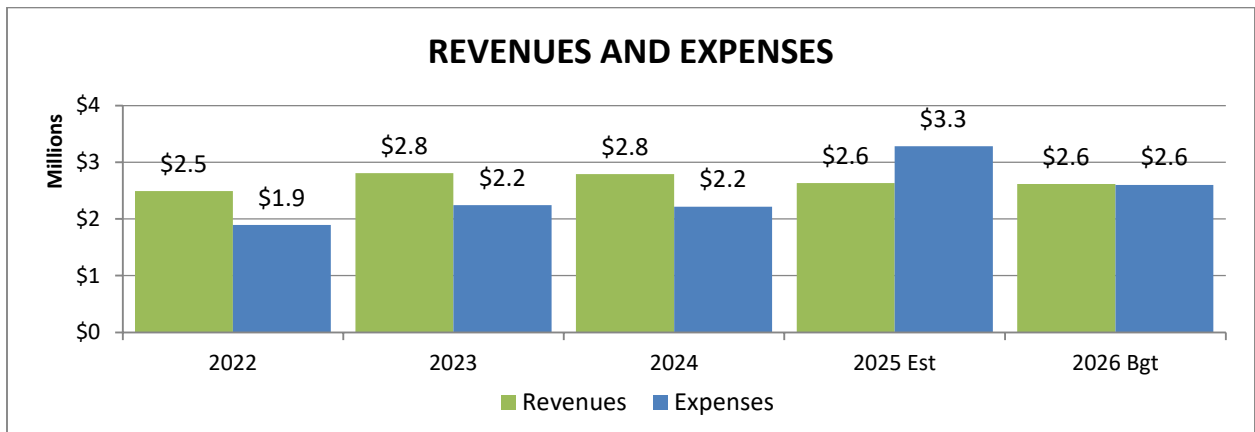
	2022	2023	2024	2025 Est	2026 Budget
<b>Revenues</b>	<b>2,488,575</b>	<b>2,806,624</b>	<b>2,789,534</b>	<b>2,630,000</b>	<b>2,615,000</b>
<i>Permissive Auto Tax</i>	2,378,656	2,439,040	2,482,323	2,400,000	2,440,000
<i>Investments Interest</i>	109,919	367,584	307,211	230,000	175,000

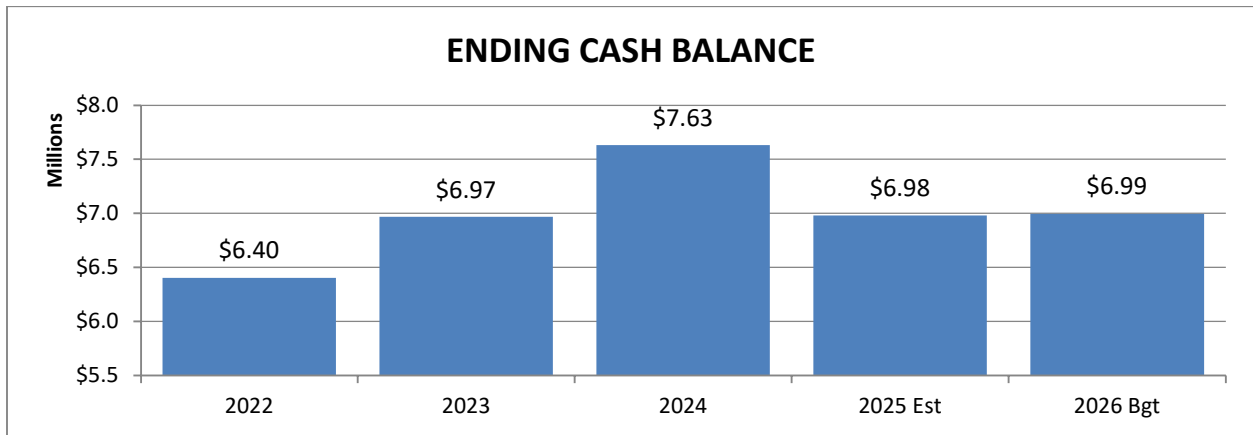
<b>Expenses (by category)</b>	<b>1,890,700</b>	<b>2,241,806</b>	<b>2,216,424</b>	<b>3,279,831</b>	<b>2,600,000</b>
<i>Capital Outlays</i>	1,890,700	2,241,806	2,216,424	3,279,831	2,600,000

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

<b>Ending Cash Balance</b>	<b>6,403,210</b>	<b>6,968,028</b>	<b>7,629,740</b>	<b>6,979,909</b>	<b>6,994,909</b>
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<b>Employees</b>	-	-	-	-	-
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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.

**2026 BUDGET:** The 2026 budget reflects that the fund is expected to maintain a healthy balance and is consistent with budgeting in recent years.

**PRIOR YEARS:** 2025 Municipal Road Fund (MRF) projects included: Annual Bridge Maintenance Program (Cincinnati), Adams Road (Mt. Healthy), Ridge Road (Cincinnati), Bridgetown Road (Cheviot), Spooky Hollow Road (Indian Hill), Hunt Road (Reading), Marion Avenue (Woodlawn), Blue Ash Road (Deer Park), Miami Avenue (North Bend), Kenwood Road (Blue Ash), Whetsel Road (Cincinnati), Wyoming Avenue (Wyoming), and West Sharon Road (Forest Park).

RESTRICTED FUND BUDGET SUMMARIES: 2026

**Fund 002-025 Permissive Auto Tax County**

**Dept** Engineer

**Sources** The County receives Motor Vehicle License Taxes from all jurisdictions, including a share from those that levy their own tax. Under four specific sections of ORC 4504, the county is permitted to enact a \$5 fee. The distribution of this fee to the county, municipalities, or townships is determined by the enacted date of the relevant code section. Additional sections of ORC 4504 exist that apply exclusively to municipalities and townships.

**Uses** Road improvement projects in municipalities and townships.

**ORC** 4504.05 – Local Motor Vehicle License tax

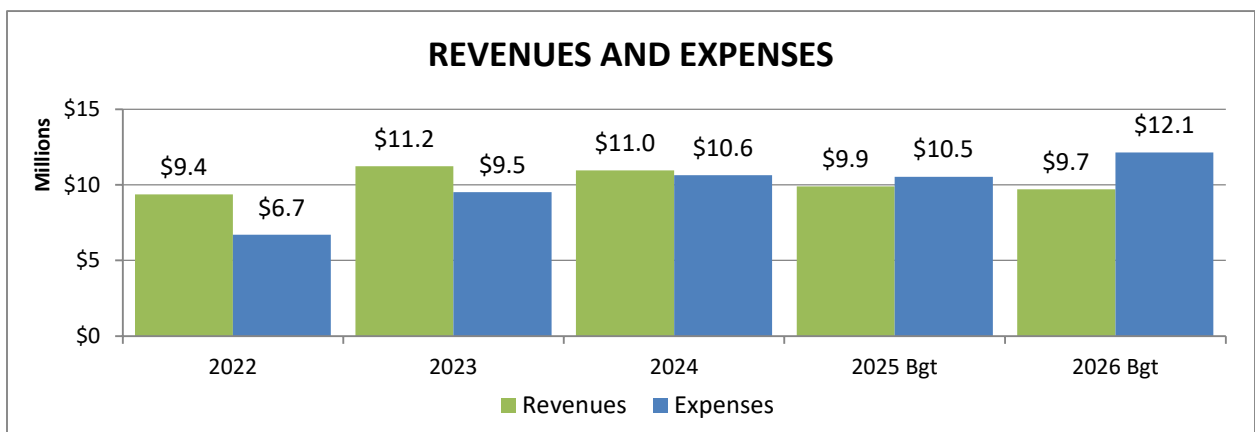
	2022	2023	2024	2025 Budget	2026 Budget
<b>Revenues</b>	<b>9,365,432</b>	<b>11,228,838</b>	<b>10,955,945</b>	<b>9,880,000</b>	<b>9,700,000</b>
<i>Permissive Auto Tax</i>	9,048,305	9,192,229	9,259,690	9,280,000	9,200,000
<i>Investments Interest</i>	295,741	816,610	682,730	600,000	500,000
<i>Intergovernmental</i>	21,386	13,610	-	-	-
<i>Transfers - In</i>	-	1,206,389	1,013,525	-	-

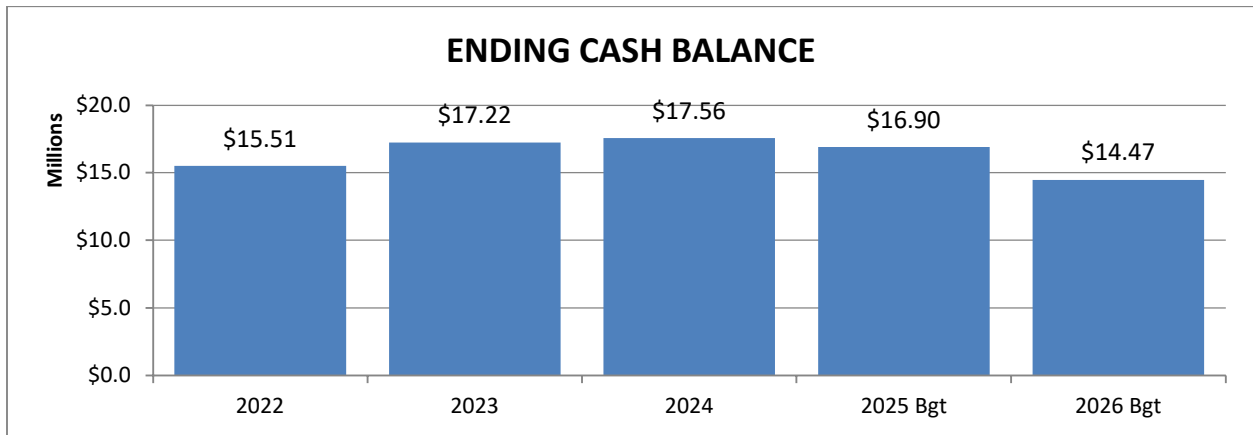
<b>Expenses (by category)</b>	<b>6,702,860</b>	<b>9,515,306</b>	<b>10,622,958</b>	<b>10,533,000</b>	<b>12,130,000</b>
<i>Capital Outlays</i>	216,231	279,648	137,300	800,000	800,000
<i>Debt Service</i>	235,658	235,658	235,658	733,000	530,000
<i>Operating Transfers</i>	6,250,971	9,000,000	10,250,000	9,000,000	10,800,000

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

<b>Ending Cash Balance</b>	<b>15,509,720</b>	<b>17,223,252</b>	<b>17,556,239</b>	<b>16,903,239</b>	<b>14,473,239</b>
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<b>Employees</b>	-	-	-	-	-
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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.

**2026 BUDGET:** The 2026 budget reflects that the fund is expected to maintain a healthy balance and occasionally reflects a draw down tied to the number of open projects.

**PRIOR YEARS:** Project funding in 2025 includes: 2025 Resurfacing Program, CEO Bridge Load Rating Program, Comprehensive Safety Action Plan Study, Euclid Avenue Resurfacing (Hosbrook Rd to Kenwood Rd), Sutton Road Improvements (Kellogg Ave to Mt. Washington Corp.), East Miami River Road Bridge (B-1047), right-of-way for Berkshire Road Bridge Replacement, engineering for Pedretti Road Landslide Repair, engineering and right-of-way expenses for Fields Ertel Improvement (McCauly & Conrey Intersections), engineering for Wesselman Road (Harrison Rd. to Harrison Ave.), engineering for Round Bottom Road (Riverside Park to Clermont County Corp.), engineering for Rapid Run Bridge Replacement (B-250), engineering for Newtown Rd Bridge, engineering for Suspension Bridge Rd Bridge and \$1.98M in funding towards the Western Hills Viaduct (City of Cincinnati).

RESTRICTED FUND BUDGET SUMMARIES: 2026

**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

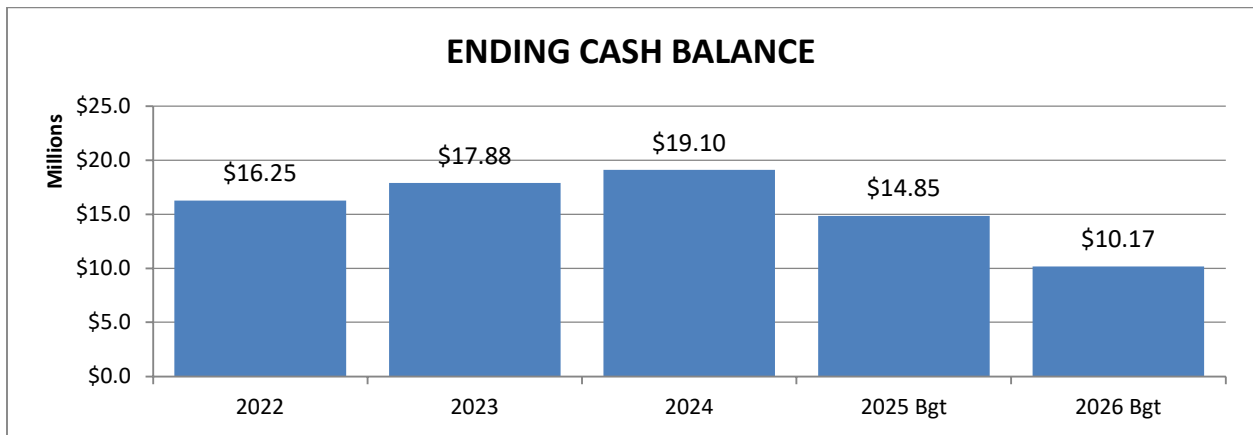
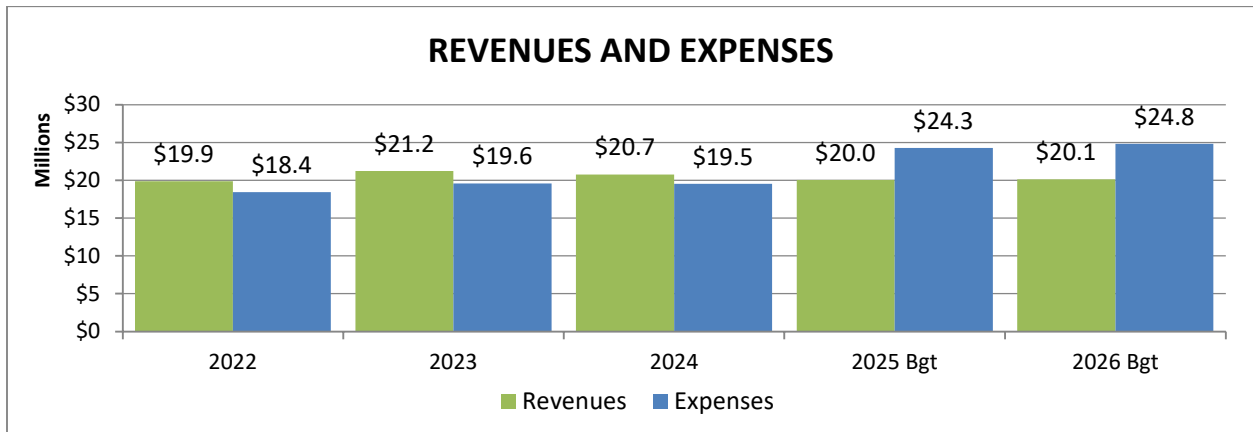
	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025 Budget</b>	<b>2026 Budget</b>
<b>Revenues</b>	<b>19,870,910</b>	<b>21,207,738</b>	<b>20,743,958</b>	<b>20,025,000</b>	<b>20,120,700</b>
<i>Other Taxes</i>	17,859,112	18,324,017	18,658,713	18,200,000	18,240,000
<i>Transfers - In</i>	622,078	1,038,672	664,730	515,000	590,000
<i>Investments Interest</i>	267,438	839,446	721,228	800,000	800,000
<i>Fines &amp; Forfeitures</i>	186,843	211,048	218,786	219,500	219,200
<i>Miscellaneous</i>	322,385	411,167	377,425	137,000	110,000
<i>Intergovernmental</i>	60,574	142,068	24,823	74,000	83,000
<i>Service Fees</i>	545,115	234,550	70,835	72,500	71,500
<i>Property Taxes</i>	7,365	6,770	7,418	7,000	7,000

<b>Expenses (by category)</b>	<b>18,440,174</b>	<b>19,574,917</b>	<b>19,528,459</b>	<b>24,268,299</b>	<b>24,802,038</b>
<i>Personnel</i>	9,824,699	10,847,816	11,231,133	14,395,763	14,989,190
<i>Other Expenses</i>	4,511,565	5,181,134	4,214,351	5,747,536	6,361,348
<i>Capital Outlay</i>	832,772	1,186,079	1,504,176	1,625,000	1,451,500
<i>Transfers Out</i>	3,271,138	2,359,888	2,578,799	2,500,000	2,000,000

<b>Expenses by (area)</b>	<b>18,440,174</b>	<b>19,574,917</b>	<b>19,528,459</b>	<b>24,268,299</b>	<b>24,802,038</b>
Administration	18,162,065	19,568,545	19,528,459	24,268,299	24,802,038
Maintenance/Repairs	278,109	6,372	-	-	-

<b>Ending Cash Balance</b>	<b>16,247,102</b>	<b>17,879,923</b>	<b>19,095,422</b>	<b>14,852,123</b>	<b>10,170,785</b>
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<b>Employees</b>	<b>156.41</b>	<b>157.41</b>	<b>160.41</b>	<b>162.26</b>	<b>162.26</b>
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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.

**2026 BUDGET:** The 2026 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 2025 Resurfacing Program (\$2M), 2025 Thermoplastic & Epoxy (\$242K), 2025 Thermoplastic & Epoxy II (\$141K), and W. Galbraith Storm Sewer Improvement (\$42K).

RESTRICTED FUND BUDGET SUMMARIES: 2026

**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.

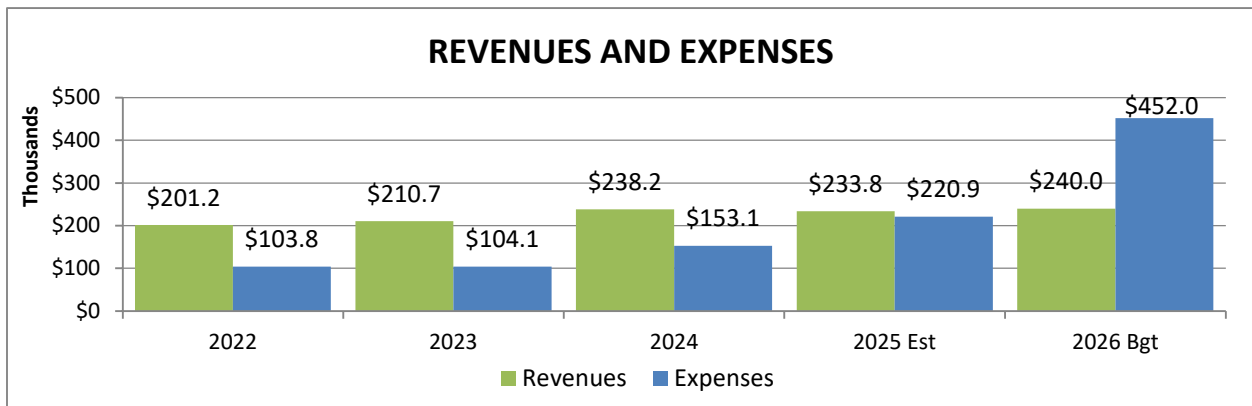
	2022	2023	2024	2025 Estimate	2026 Budget
<b>Revenues</b>	<b>201,243</b>	<b>210,699</b>	<b>238,197</b>	<b>233,802</b>	<b>240,000</b>
<i>Court Fees</i>	201,243	210,699	238,197	233,802	240,000

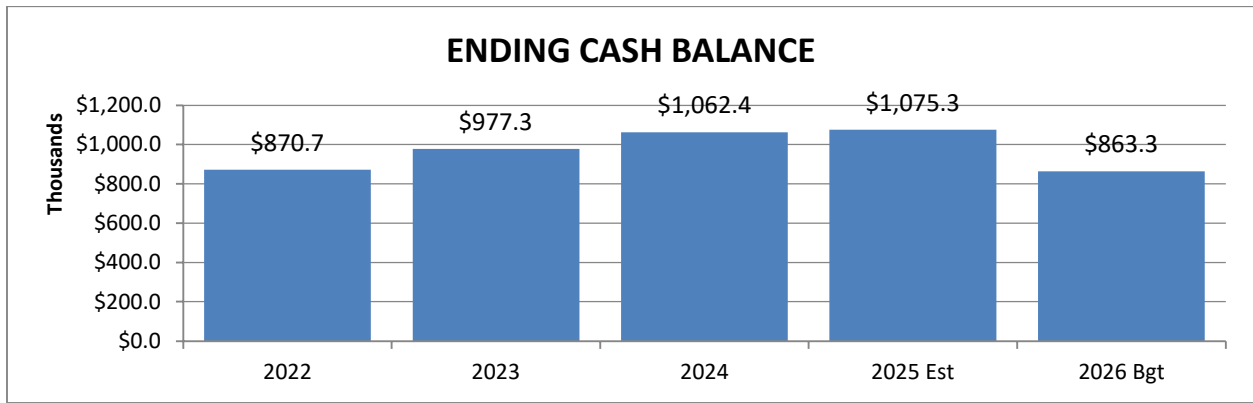
<b>Expenses (by category)</b>	<b>103,766</b>	<b>104,109</b>	<b>153,100</b>	<b>220,854</b>	<b>452,000</b>
<i>Personnel</i>	-	-	-	-	-
<i>Non-Personnel</i>	103,766	104,109	153,100	220,854	382,000
<i>Capital Outlays</i>	-	-	-	-	70,000

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

<b>Ending Cash Balance</b>	<b>870,670</b>	<b>977,261</b>	<b>1,062,358</b>	<b>1,075,306</b>	<b>863,306</b>
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<b>Employees</b>	-	-	-	-	-
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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.

**2026 BUDGET** The 2026 budget remains largely unchanged. With the enactment of House Bill 35, which allows for the electronic filing of court documents, the Court of Common Pleas may invest in equipment to support more efficient operations. Such purchases are typically funded through the Court Automation Fund. Annual budgets are conservatively set higher than actual expenditures, making it likely that the 2026 fund balance will exceed current projections.

**PRIOR YEARS** In 2022, 2023, 2024, and 2025, 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.

RESTRICTED FUND BUDGET SUMMARIES: 2026

**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.

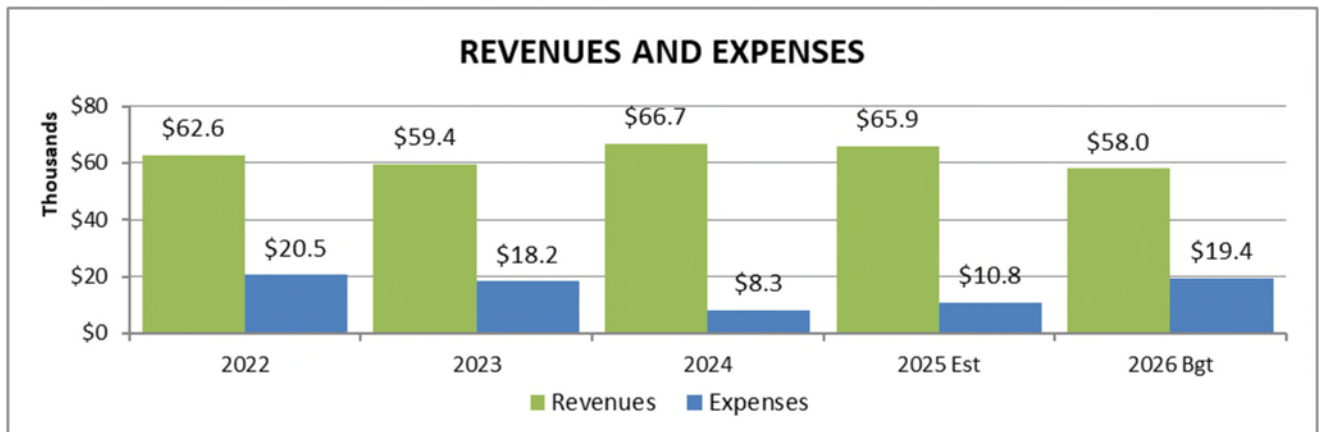
	2022	2023	2024	2025 Estimate	2026 Budget
<b>Revenues</b>	<b>62,647</b>	<b>59,389</b>	<b>66,699</b>	<b>65,865</b>	<b>58,000</b>
<i>Service Fees</i>	62,647	59,389	66,699	65,865	58,000

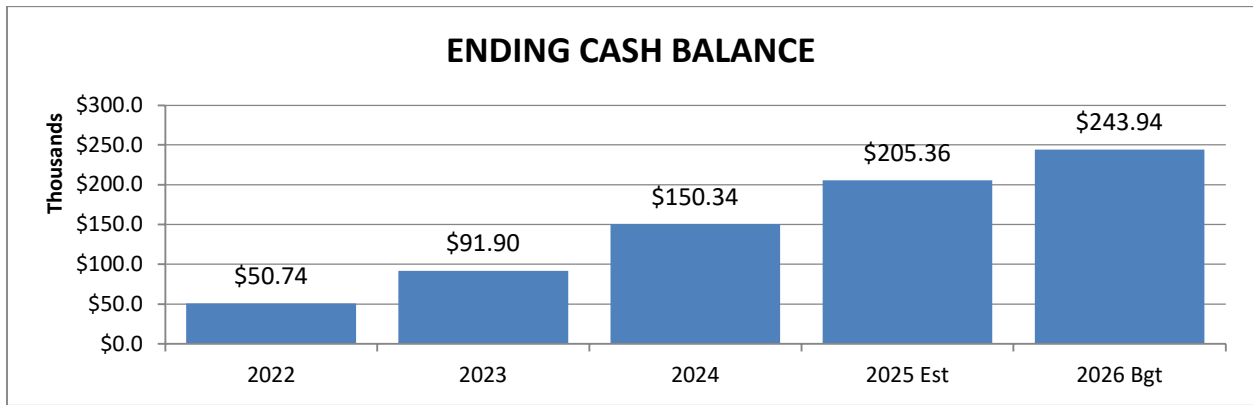
<b>Expenses (by category)</b>	<b>20,542</b>	<b>18,238</b>	<b>8,252</b>	<b>10,847</b>	<b>19,423</b>
<i>Personnel</i>	20,542	18,238	8,252	10,847	19,423

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

<b>Ending Cash Balance</b>	<b>50,744</b>	<b>91,895</b>	<b>150,342</b>	<b>205,360</b>	<b>243,937</b>
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<b>Employees</b>	<b>1.00</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.80</b>
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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.

**2026 BUDGET** The 2026 budget maintains stability, with no major programmatic changes planned. Following the personnel adjustments made in 2023, the fund balance is steadily increasing. The increase in FTE count is attributed to a change in the methodology used to calculate part-time FTE equivalents.

**PRIOR YEARS** In 2024 and 2025 the court operations were successfully maintained 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.

RESTRICTED FUND BUDGET SUMMARIES: 2026

**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.

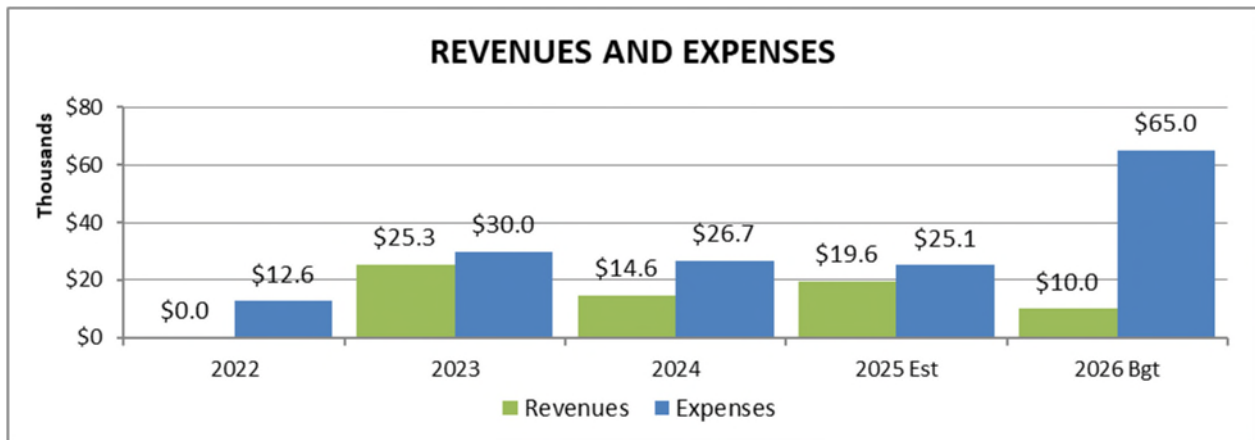
	2022	2023	2024	2025 Estimate	2026 Budget
<b>Revenues</b>	-	25,346	14,594	19,618	10,000
<i>Juror Donations</i>	-	25,346	14,594	19,618	10,000

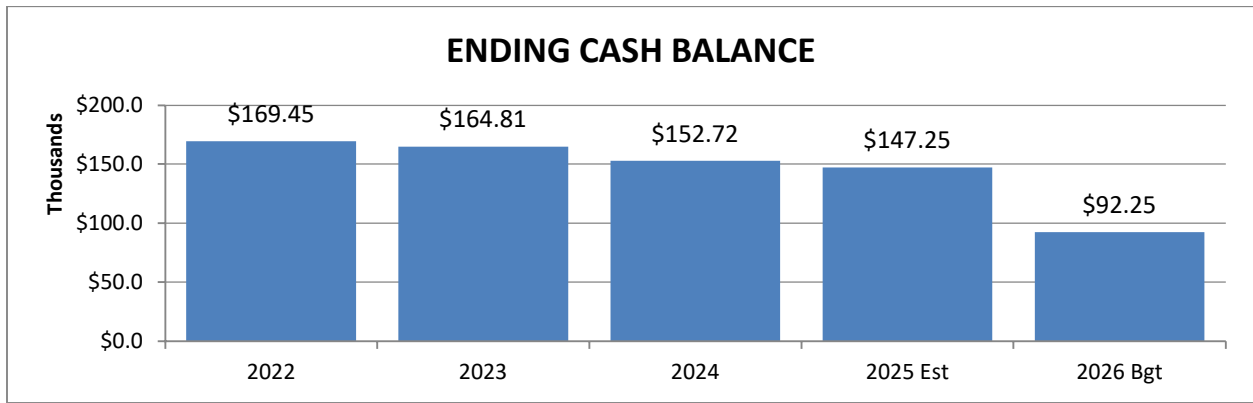
<b>Expenses (by category)</b>	12,585	29,987	26,682	25,087	65,000
<i>Non-Personnel</i>	12,585	12,987	23,735	25,087	60,000
<i>Capital Outlays</i>	-	17,000	2,947	-	5,000

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

<b>Ending Cash Balance</b>	169,451	164,810	152,722	147,253	92,253
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<b>Employees</b>	-	-	-	-	-
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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.

**2026 BUDGET** The 2026 budget maintains existing programs without significant changes. It includes funding to replace juror chairs in each courtroom's jury box and jury rooms.

**PRIOR YEARS** In 2023, 2024, and 2025, 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: 2026

**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.

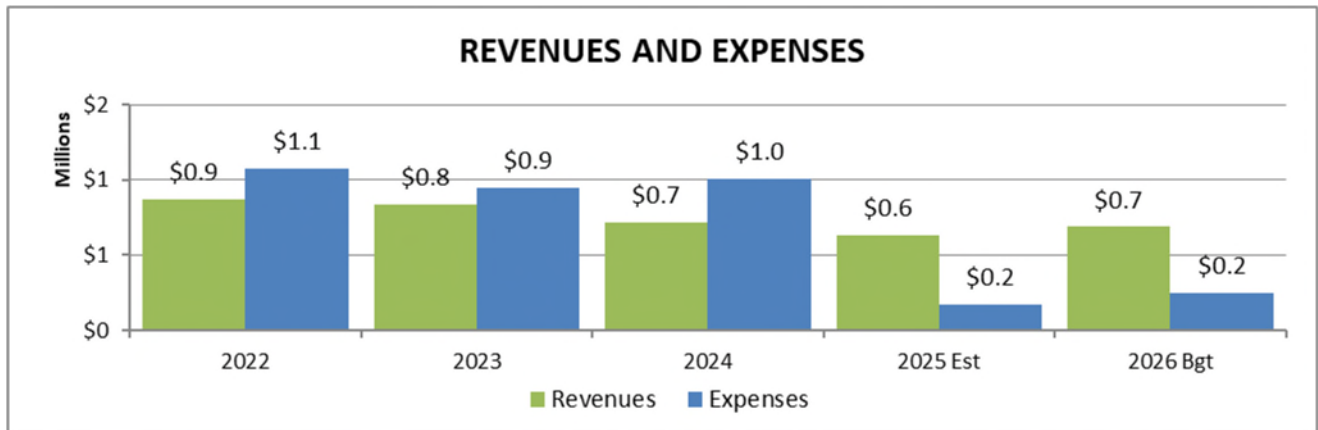
	2022	2023	2024	2025 Estimate	2026 Budget
<b>Revenues</b>	<b>874,370</b>	<b>839,555</b>	<b>720,772</b>	<b>634,295</b>	<b>688,800</b>
<i>Common Pleas Fees</i>	361,461	374,829	299,250	254,925	248,800
<i>Municipal Court Fees</i>	512,909	464,726	421,522	379,370	440,000

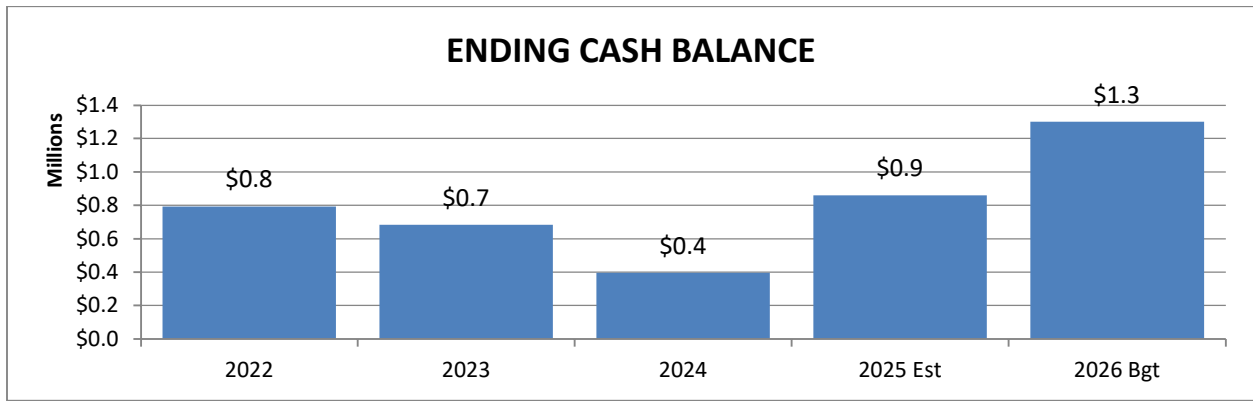
<b>Expenses (by category)</b>	<b>1,073,113</b>	<b>948,226</b>	<b>1,009,003</b>	<b>170,125</b>	<b>248,523</b>
<i>Personnel</i>	948,080	805,483	823,893	-	-
<i>Non-Personnel</i>	125,033	87,596	169,018	170,125	248,523
<i>Capital Outlays</i>	-	55,147	16,092	-	-

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

<b>Ending Cash Balance</b>	<b>791,868</b>	<b>683,197</b>	<b>395,453</b>	<b>859,752</b>	<b>1,300,029</b>
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<b>Employees</b>	<b>14.00</b>	<b>13.00</b>	<b>13.00</b>	<b>-</b>	<b>-</b>
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**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.

**2026 BUDGET** The 2026 budget reflects a stable and cautious approach, with no major programmatic changes anticipated. The Court is adopting a conservative budgeting strategy by proposing appropriations that allow for flexibility in addressing unforeseen costs. The request includes funding for the replacement of chairs, expiring body armor for probation officers conducting field services, and parking allowances for Common Pleas probation staff who are relocating downtown due to the closure of substations.

Additionally, this fund is absorbing expenses previously covered under the Intensive Supervision Probation grant, including body armor, drug testing, and radio maintenance. This approach mirrors the strategy used in 2025, when non-personnel appropriations were increased to provide budgetary flexibility, although actual expenditures ultimately came in below projections. Reserves are expected to grow since the FTEs were moved out of the fund and into the general fund.

**PRIOR YEARS** As operational costs continued to exceed revenues, all personnel costs related to substation operations (13 FTEs) were transferred back to the General Fund beginning in 2025 to avoid fully depleting the fund.

Since mid-2023, and continuing through 2024, the fund has remained responsible for certain operating expenses, including fuel and cellular services, which are no longer eligible under updated State grant guidelines. It also continues to cover the operational costs of four substation offices, 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.

Beginning in 2022, the fund achieved a healthy balance, enabling it to support 12 months of personnel costs—an increase from just five months in the prior year..

RESTRICTED FUND BUDGET SUMMARIES: 2026

**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 that are not normally covered in the public children’s services agency (Public Assistance) fund.

**ORC** 3109.15 Children's trust fund board

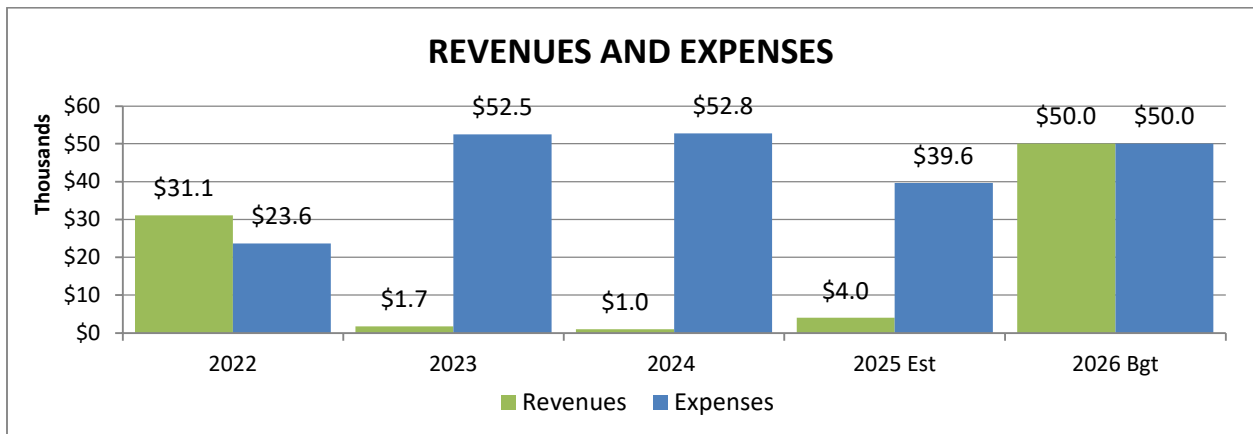
	2022	2023	2024	2025 Estimate	2026 Budget
<b>Revenues</b>	<b>31,119</b>	<b>1,739</b>	<b>1,000</b>	<b>4,000</b>	<b>50,000</b>
<i>Donations</i>	31,119	1,739	1,000	4,000	50,000

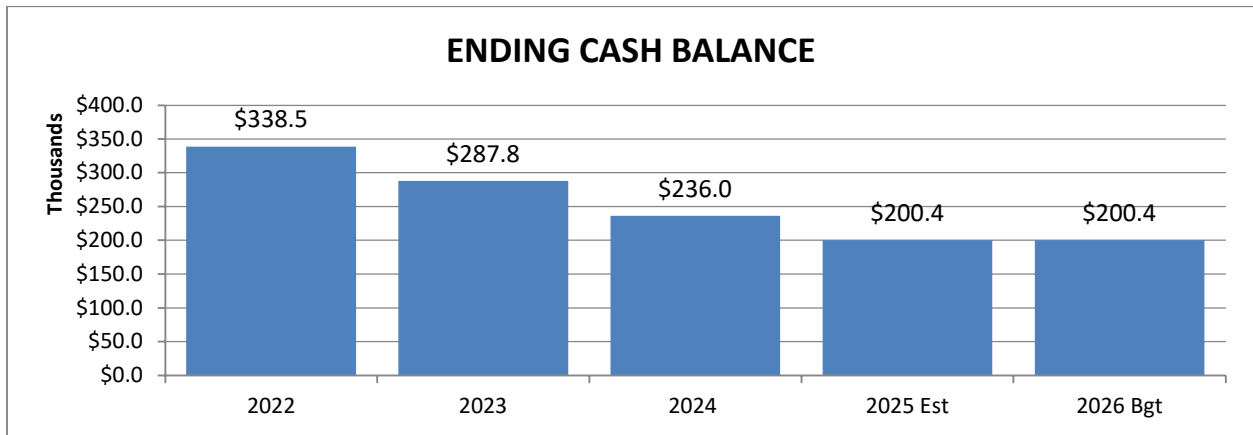
<b>Expenses (by category)</b>	<b>23,637</b>	<b>52,507</b>	<b>52,770</b>	<b>39,600</b>	<b>50,000</b>
<i>Non-Personnel</i>	23,637	52,507	52,770	39,600	50,000

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

<b>Ending Cash Balance</b>	<b>338,520</b>	<b>287,752</b>	<b>235,982</b>	<b>200,382</b>	<b>200,382</b>
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<b>Employees</b>	-	-	-	-	-
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**BACKGROUND** The Family Fund collects private 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. This fund was unused for several years but was rebranded in early 2015 and received some significant cash donations that continue to be utilized to help local youth.

**2026 BUDGET** As with previous years, there are no programmatic changes. Expenses from this fund typically cover educational and housing costs for young adults currently in foster care or for those that have been emancipated from foster care and are pursuing higher education.

**PRIOR YEARS** Between 2023 and 2025, the Family Fund supported 25 current and former foster youth with higher education or housing expenses. Six of the emancipated youth earned post-secondary certifications or degrees, and two of the Family Fund recipients completed their bachelor’s degree.

The expenses of the Family Fund fluctuate annually based on clients’ needs. Beginning in 2020, JFS began administering the Higher Education Mentoring Initiative (HEMI). Dollars associated with this program will be accounted for in the Family Fund. The University of Cincinnati (UC) was the prior administrator; therefore, UC transferred the program finances to JFS as reflected in the \$285K revenue for 2020.

RESTRICTED FUND BUDGET SUMMARIES: 2026

**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

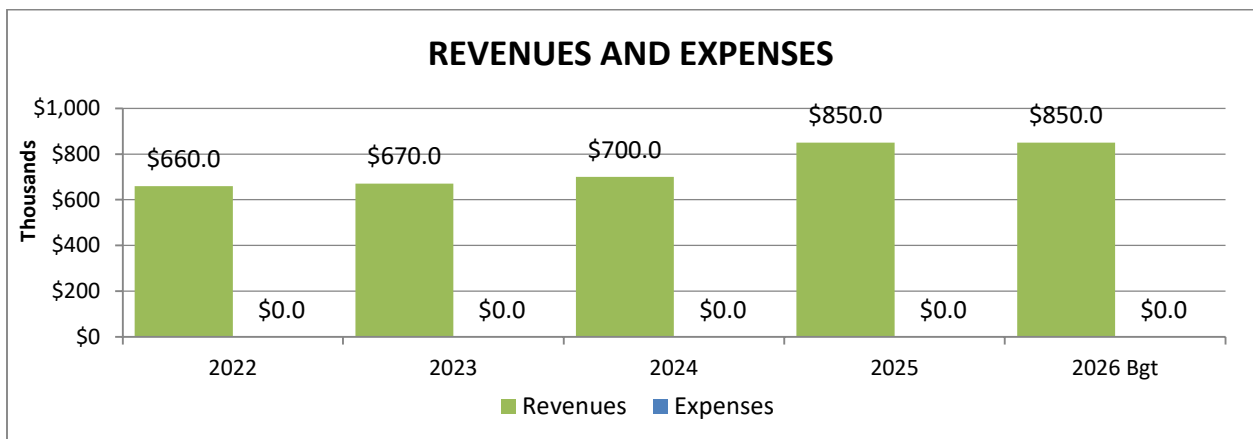
	2022	2023	2024	2025	2026 Budget
<b>Revenues</b>	<b>670,000</b>	<b>700,000</b>	<b>850,000</b>	<b>850,000</b>	<b>850,000</b>
<i>General Fund Transfer</i>	670,000	700,000	850,000	850,000	850,000

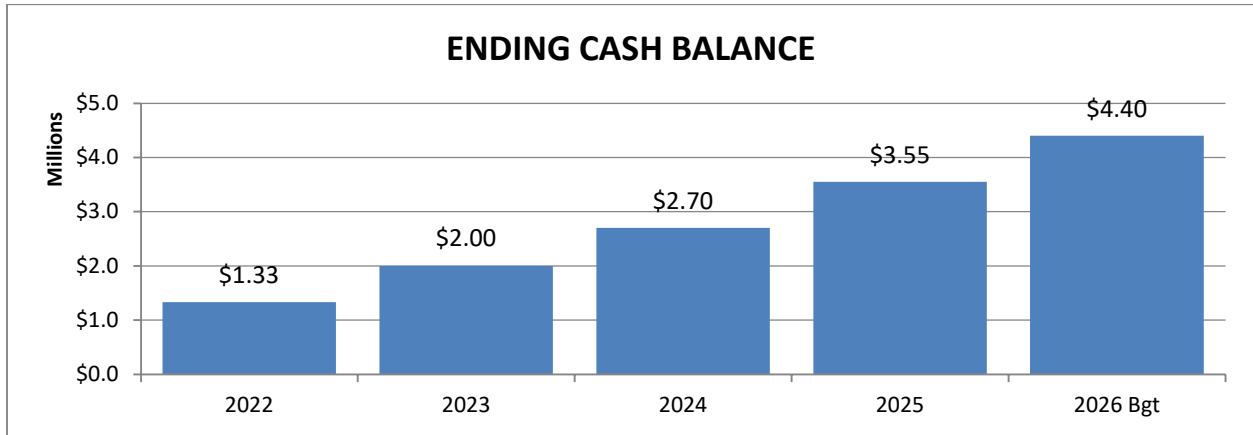
<b>Expenses (by category)</b>	-	-	-	-	-
<i>Transfer Out</i>	-	-	-	-	-

<b>Expenses (by area)</b>	<i>There is only one budgetary division in this fund.</i>				
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<b>Ending Cash Balance</b>	<b>1,330,000</b>	<b>2,000,000</b>	<b>2,700,000</b>	<b>3,550,000</b>	<b>4,400,000</b>
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<b>Employees</b>	-	-	-	-	-
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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: 2026

**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

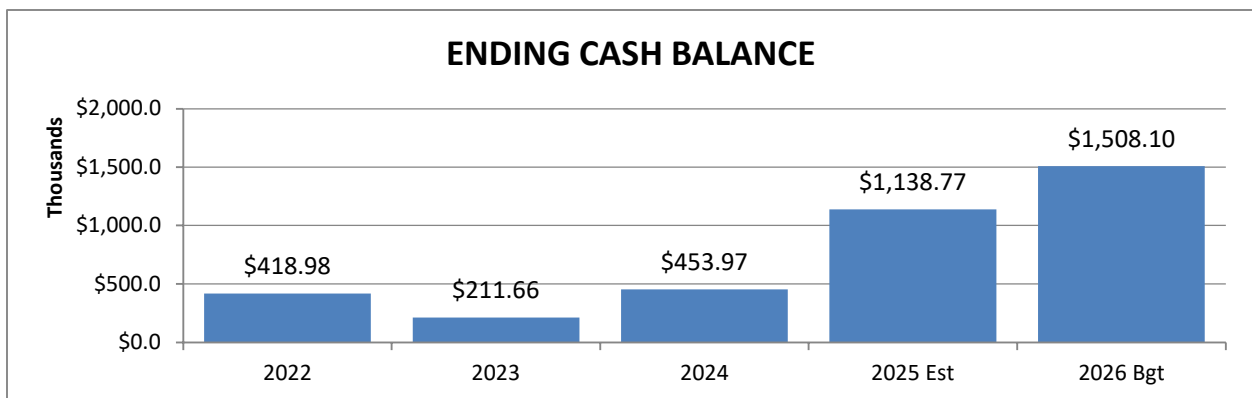
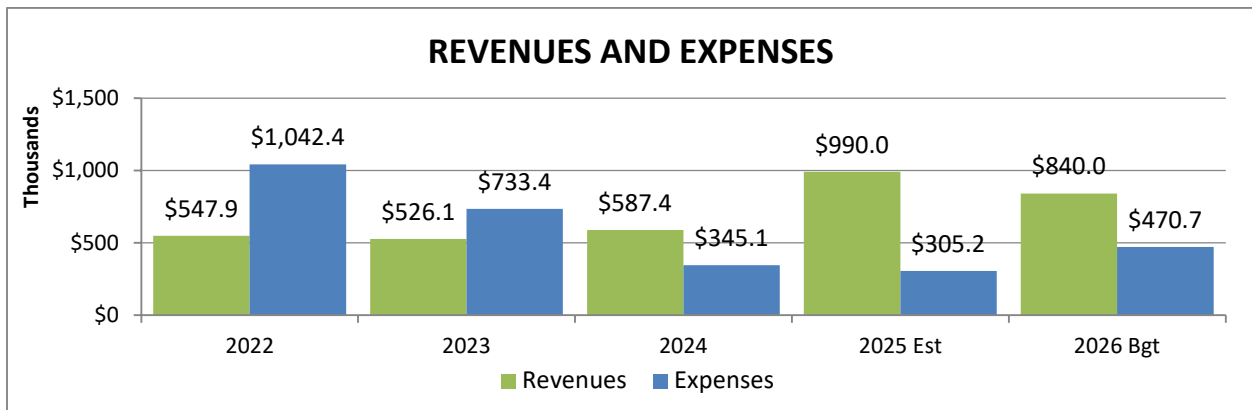
	2022	2023	2024	2025 Estimate	2026 Budget
<b>Revenues</b>	<b>547,906</b>	<b>526,123</b>	<b>587,441</b>	<b>990,025</b>	<b>840,000</b>
<i>Court Fines</i>	547,906	526,123	587,441	990,025	840,000

<b>Expenses (by category)</b>	<b>1,042,363</b>	<b>733,441</b>	<b>345,131</b>	<b>305,222</b>	<b>470,671</b>
<i>Personnel</i>	351,921	345,726	305,298	248,925	261,247
<i>Non-Personnel</i>	690,442	387,715	39,833	56,297	209,424

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

<b>Ending Cash Balance</b>	<b>418,977</b>	<b>211,659</b>	<b>453,969</b>	<b>1,138,772</b>	<b>1,508,101</b>
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<b>Employees</b>	<b>6.00</b>	<b>4.50</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>
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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.

**2026 BUDGET** The 2026 budget reflects a stable and cautious approach, with no major programmatic changes planned. The Court is implementing a conservative budgeting strategy by proposing appropriation requests designed to cover potential unforeseen costs. This approach follows a similar strategy used in 2025, where non-personnel appropriations were increased to ensure flexibility, though actual expenditures may fall below estimates.

Additionally, revenue is seeing a significant boost which is attributable to Senate Bill 94, enacted in 2024, which amended the Ohio Revised Code to transfer authority for determining and extending certain fees from the Court of Common Pleas to the Clerk of Courts, within specified limits of the Court Automation Fund. As a result of this change in oversight, the Municipal Court redirected automation fees into this restricted fund, the fund continues to recover and is becoming financially healthy once again.

**PRIOR YEARS** In 2025, projected non-personnel expenses may not exceed actual expenditures, as the department strategically increased appropriations to allow flexibility in addressing unforeseen costs. Revenue also increased significantly due to a court order redirecting fines to this restricted fund. As a result of these two factors, the fund balance started to recover.

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: 2026

**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.

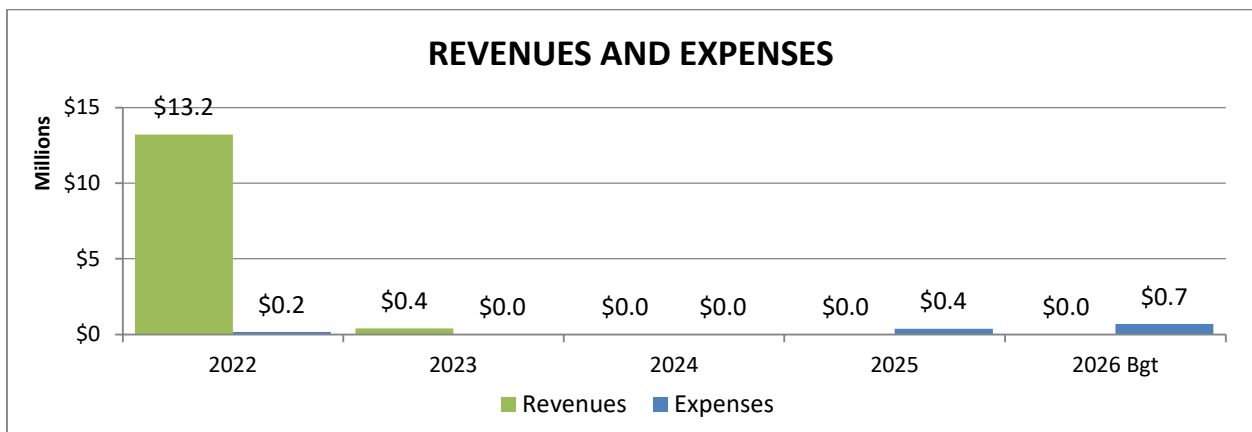
	2022	2023	2024	2025	2026 Budget
<b>Revenues</b>	<b>13,214,781</b>	<b>393,306</b>	<b>58</b>	<b>6,977</b>	<b>-</b>
Service Fees	58	58	58	6,977	-
Transfers	189,219	393,248	-	-	-
Sale of Assets	13,025,504	-	-	-	-

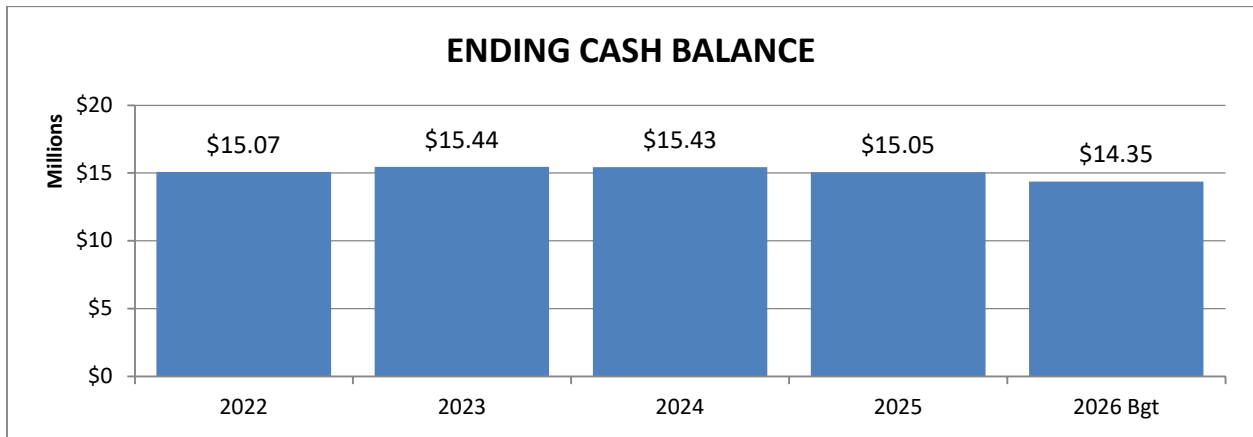
<b>Expenses (by category)</b>	<b>165,396</b>	<b>21,320</b>	<b>7,988</b>	<b>385,000</b>	<b>700,000</b>
Non-Personnel	65,398	21,320	7,988	100,000	100,000
Capital	-	-	-	285,000	600,000
Transfers	99,998	-	-	-	-

<b>Expenses (by area)</b>	<i>There is only one budgetary division in this fund.</i>				
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<b>Ending Cash Balance</b>	<b>15,068,688</b>	<b>15,440,674</b>	<b>15,432,744</b>	<b>15,054,721</b>	<b>14,354,721</b>
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<b>Employees</b>	-	-	-	-	-
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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). In 2022 the sale of the ADAS building accounts for the \$13M cash balance. 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.

**2026 BUDGET**

The 2026 budget includes capital funding for the replacement of the water pump and HVAC system at the MHRSB administrative building. In addition, the Board plans to renovate one of its program facilities, which will include the installation of new flooring and upgrades to the bathrooms.

The budget also allocates funds to support comprehensive Facility Condition Assessments. These assessments are designed to evaluate the overall condition of key building systems, including structural integrity, the roof and building envelope, HVAC, electrical, and plumbing systems, fire and life safety systems, and interior finishes and furnishings.

The Mental Health and Recovery Services budgets are currently under review by the Resource and Service Oversight Committee/Board and will be updated as approvals are finalized. The agency will update the figures and provide detailed programmatic information once approvals are finalized.

**PRIOR YEARS** 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. 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.

RESTRICTED FUND BUDGET SUMMARIES: 2026

**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.

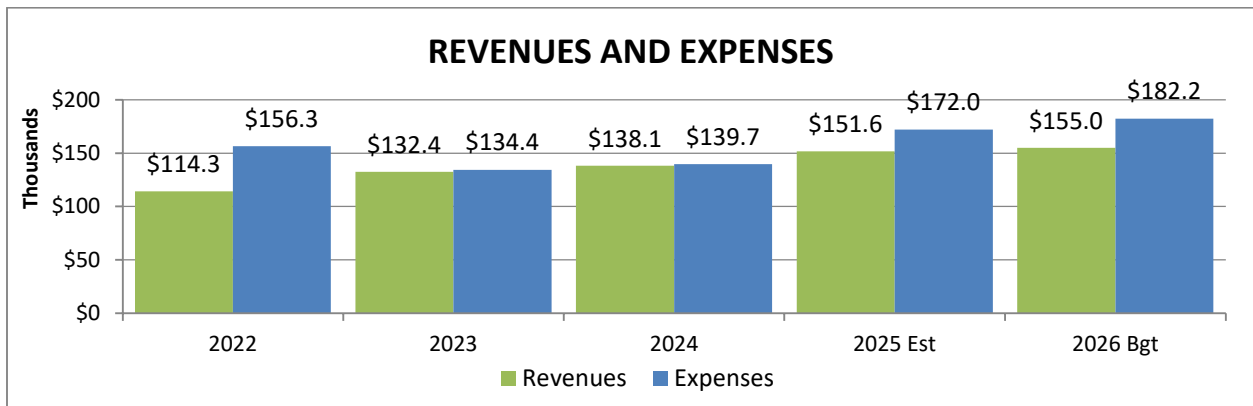
	2022	2023	2024	2025 Estimate	2026 Budget
<b>Revenues</b>	<b>114,300</b>	<b>132,400</b>	<b>138,061</b>	<b>151,630</b>	<b>155,000</b>
<i>Mediation Fees</i>	114,300	132,400	138,061	151,630	155,000

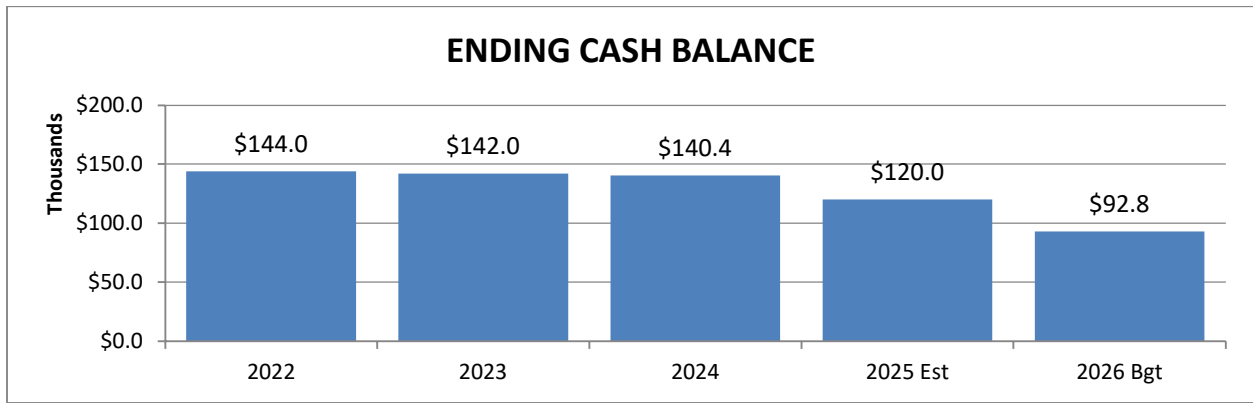
<b>Expenses (by category)</b>	2022	2023	2024	2025 Estimate	2026 Budget
<i>Personnel</i>	155,262	133,626	138,184	169,651	179,944
<i>Non-Personnel</i>	1,070	754	1,519	2,300	2,300

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

<b>Ending Cash Balance</b>	2022	2023	2024	2025 Estimate	2026 Budget
	<b>143,980</b>	<b>142,000</b>	<b>140,358</b>	<b>120,038</b>	<b>92,794</b>

<b>Employees</b>	2022	2023	2024	2025 Estimate	2026 Budget
	<b>4.00</b>	<b>3.50</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>





**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.

**2026 BUDGET** The 2026 budget includes no substantial programmatic changes from previous years.

**PRIOR YEARS** 2024 and 2025 revenue increased 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: 2026

**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

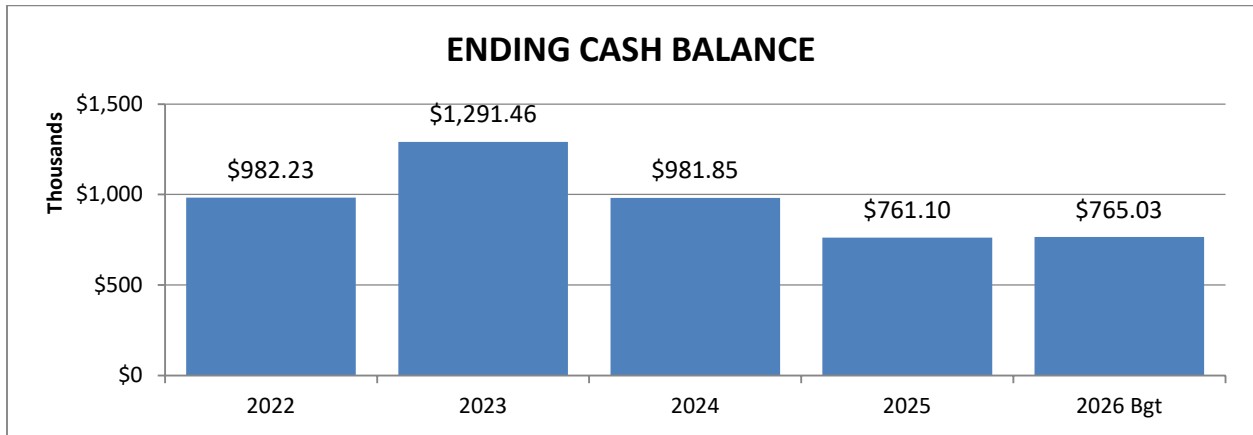
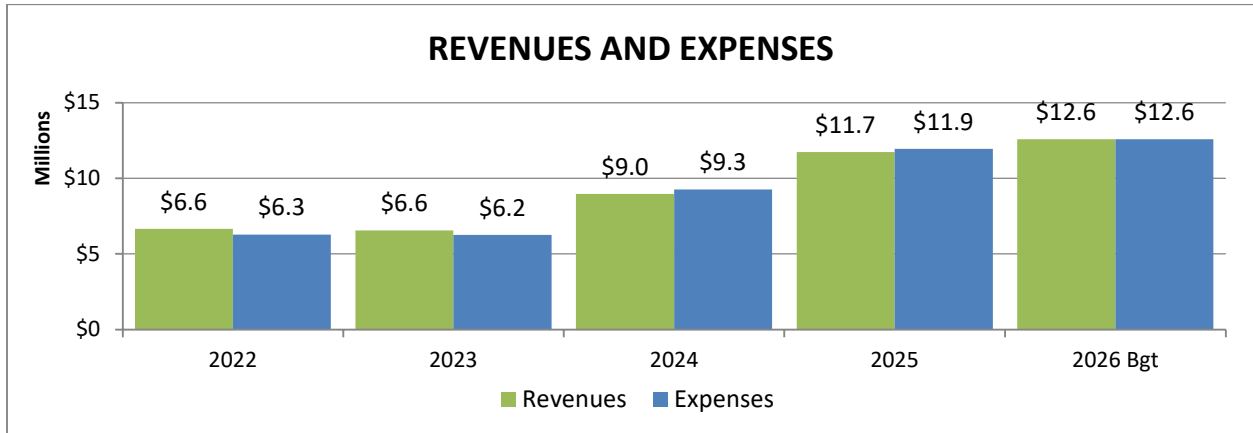
	2022	2023	2024	2025	2026 Budget
<b>Revenues</b>	<b>6,649,708</b>	<b>6,553,554</b>	<b>8,950,148</b>	<b>11,720,971</b>	<b>12,571,000</b>
<i>Service Fees/Rent</i>	1,267,207	602,059	656,651	718,033	426,000
<i>Local Govt Fees/Fines</i>	229,951	481,180	353,271	520,891	500,000
<i>HOPE/FAIR Reimb</i>	4,398,082	5,470,315	7,940,226	10,482,047	11,645,000
<i>Transfers</i>	754,468	-	-	-	-

<b>Expenses (by category)</b>	<b>6,272,254</b>	<b>6,244,325</b>	<b>9,259,760</b>	<b>11,941,716</b>	<b>12,567,067</b>
<i>Personnel</i>	66,697	68,145	67,983	64,475	66,067
<i>Non-Personnel</i>	6,166,533	6,176,180	9,191,777	11,877,241	12,501,000
<i>Transfers</i>	39,024	-	-	-	-

<b>Expenses (by area)</b>	<b>6,272,253</b>	<b>6,244,325</b>	<b>9,259,759</b>	<b>11,941,715</b>	<b>12,567,067</b>
<i>Mental Health Svcs</i>	4,730,720	4,790,406	6,205,841	7,472,224	7,900,000
<i>Sub Abuse Services</i>	711,824	1,286,470	2,884,947	4,304,016	4,500,000
<i>Building Repairs</i>	723,988	99,304	100,988	101,000	101,000
<i>Court Staff/Experts</i>	105,721	68,145	67,983	64,475	66,067

<b>Ending Cash Balance</b>	<b>982,229</b>	<b>1,291,457</b>	<b>981,845</b>	<b>761,100</b>	<b>765,032</b>
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<b>Employees</b>	<b>0.60</b>	<b>0.58</b>	<b>0.58</b>	<b>0.59</b>	<b>0.49</b>
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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.

**2026 BUDGET** Increases in the 2025 revenue and expenditure budgets are primarily attributable to additional JFS funding for the FAIR program. These funds support services for youth requiring 24/7 individualized and intensive supportive care. The additional allocations for the HOPE and FAIR programs are expected to be carried forward into the 2026 budget.

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

RESTRICTED FUND BUDGET SUMMARIES: 2026

**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.

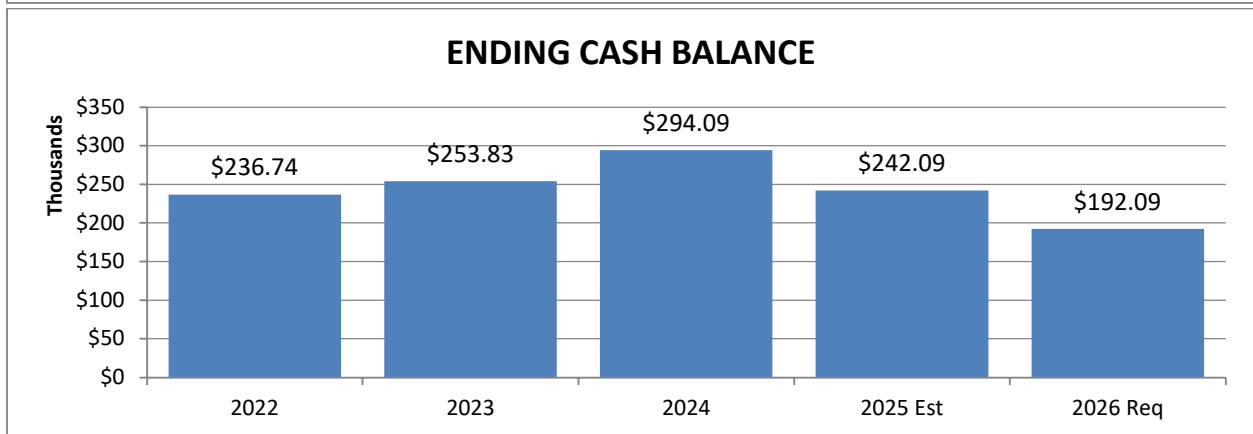
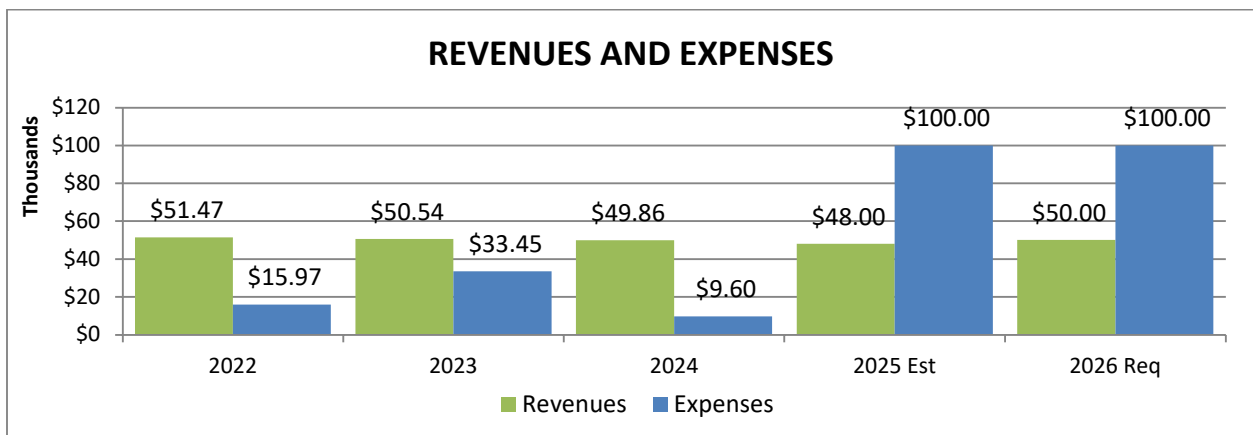
	2022	2023	2024	2025 Estimate	2026 Request
<b>Revenues</b>	<b>51,470</b>	<b>50,540</b>	<b>49,860</b>	<b>48,000</b>	<b>50,000</b>
<i>Service Fees</i>	51,470	50,540	49,860	48,000	50,000

<b>Expenses (by category)</b>	<b>15,973</b>	<b>33,453</b>	<b>9,603</b>	<b>100,000</b>	<b>100,000</b>
<i>Other Expenditures</i>	15,973	33,453	9,603	100,000	100,000

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

<b>Ending Cash Balance</b>	<b>236,741</b>	<b>253,828</b>	<b>294,085</b>	<b>242,085</b>	<b>192,085</b>
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<b>Employees</b>	-	-	-	-	-
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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.

**2026 BUDGET** Reserves show being drawn down only in the event expenses are realized at appropriated levels. In a typical year, expenses are quite lower.

**PRIOR YEARS** From 2022 to 2024 reserves continue to grow. Also, from 2020 through 2023, the Court used funds to support active case mediations as requested by court parties.

RESTRICTED FUND BUDGET SUMMARIES: 2026

**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.

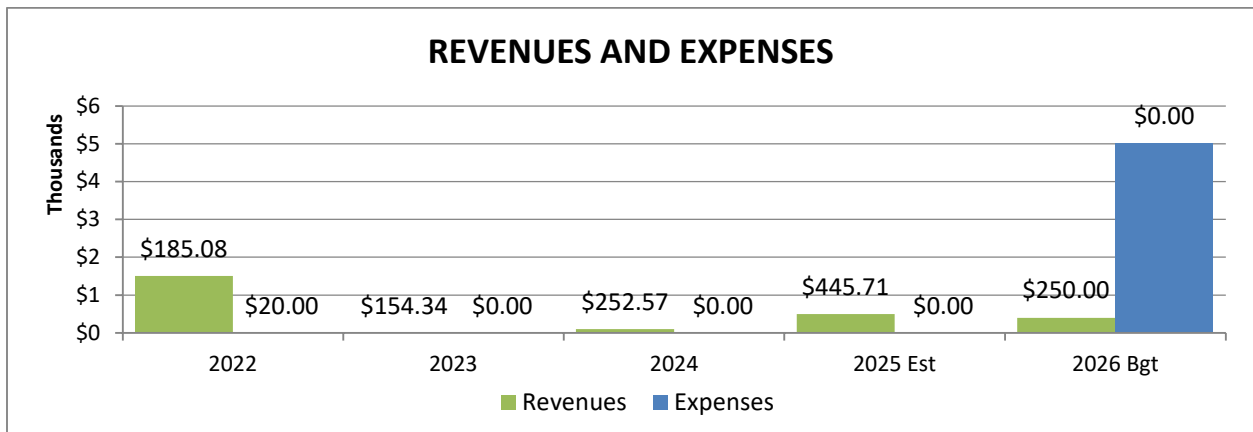
	2022	2023	2024	2025 Est	2026 Budget
<b>Revenues</b>	<b>1,500</b>	-	<b>100</b>	<b>500</b>	<b>400</b>
<i>Fines and Forfeitures</i>	1,500	-	100	500	400

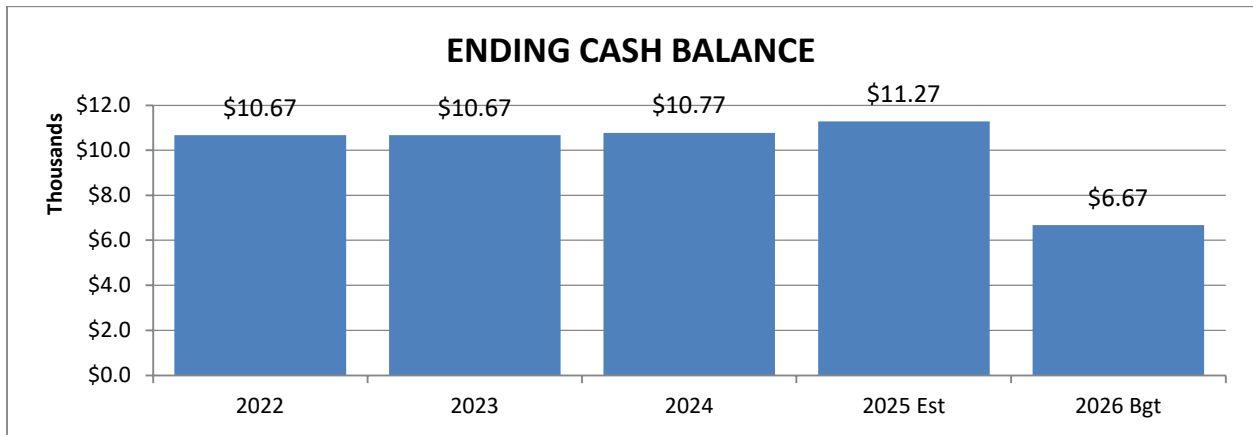
<b>Expenses (by category)</b>	-	-	-	-	<b>5,000</b>
<i>Non-Personnel</i>	-	-	-	-	5,000

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

<b>Ending Cash Balance</b>	<b>10,672</b>	<b>10,672</b>	<b>10,772</b>	<b>11,272</b>	<b>6,672</b>
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<b>Employees</b>	-	-	-	-	-
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**BACKGROUND** This fund is budgeted high on a contingency basis. The last several years there has been little to no activity on both the expenses and revenue sides.

**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: 2026

**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 Fee Fund supports morgue operations, including laboratory testing and autopsies, and may cover related personnel expenses, autopsy supplies, toxicology services, and capital purchases.

**ORC** Section 313.16 Laboratory examinations in another county; Section 313.161 Cost of autopsy, injury occurring in another county.

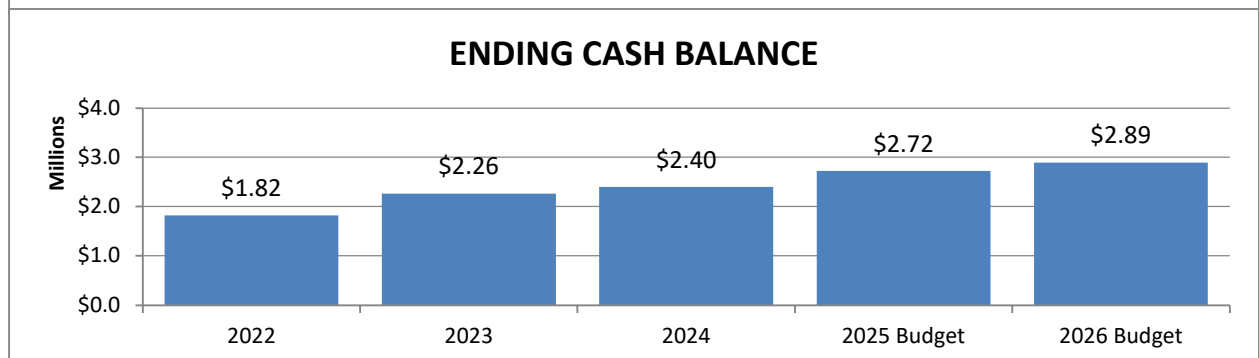
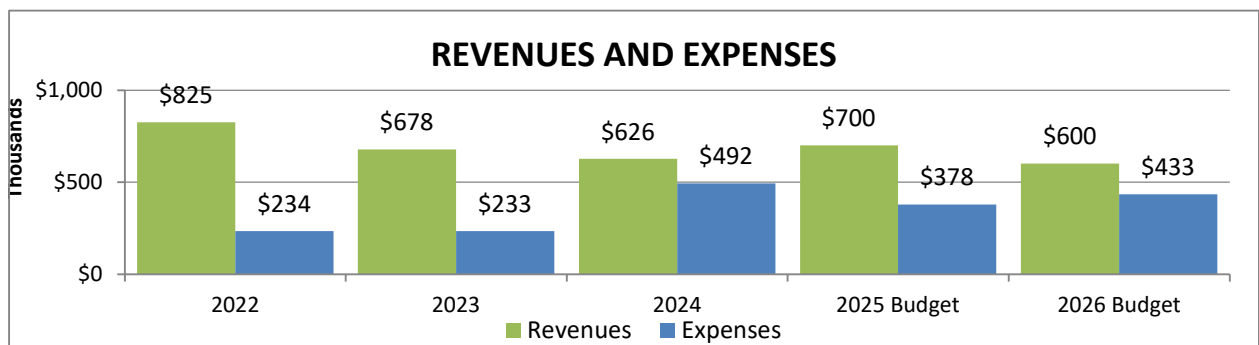
	2022	2023	2024	2025 Budget	2026 Budget
<b>Revenues</b>	<b>825,000</b>	<b>677,618</b>	<b>626,287</b>	<b>700,000</b>	<b>600,000</b>
<i>Service Fees</i>	825,000	677,618	626,287	700,000	600,000

<b>Expenses (by category)</b>	<b>234,023</b>	<b>232,792</b>	<b>492,088</b>	<b>378,000</b>	<b>433,000</b>
<i>Personnel</i>	194	-	-	-	-
<i>Non-Personnel</i>	202,280	212,743	345,793	253,000	253,000
<i>Capital</i>	31,549	20,049	146,295	125,000	180,000

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

<b>Ending Cash Balance</b>	<b>1,819,683</b>	<b>2,264,509</b>	<b>2,398,708</b>	<b>2,720,708</b>	<b>2,887,708</b>
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<b>Employees</b>	-	-	-	-	-
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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.

**2026 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 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: 2026

**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.

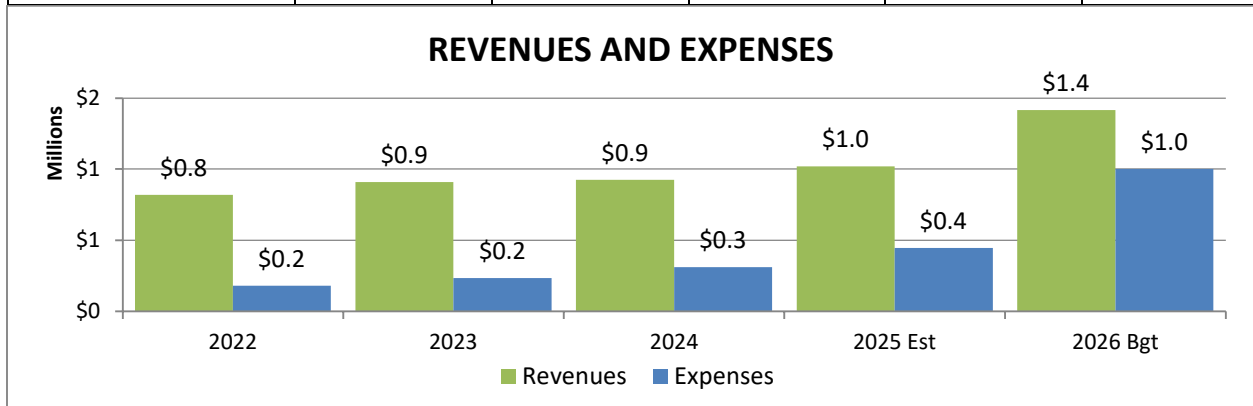
	2022	2023	2024	2025 Estimate	2026 Budget
<b>Revenues</b>	<b>819,342</b>	<b>909,145</b>	<b>925,042</b>	<b>1,019,803</b>	<b>1,415,000</b>
<i>Printing Fees</i>	5,655	3,527	11,125	19,803	-
<i>Fines &amp; Forfeitures</i>	813,687	905,618	913,917	1,000,000	1,415,000

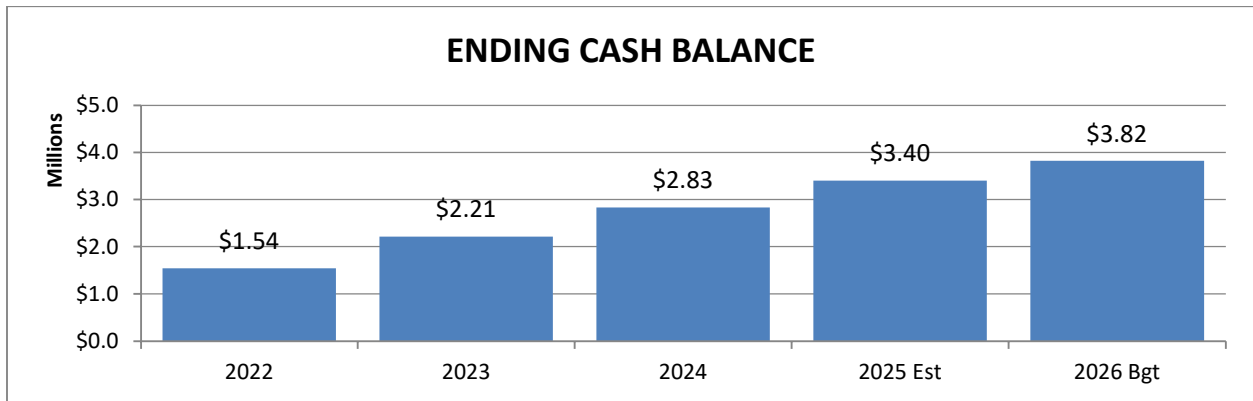
<b>Expenses (by category)</b>	2022	2023	2024	2025 Estimate	2026 Budget
<i>Personnel</i>	70,335	74,769	168,059	248,873	537,022
<i>Non-Personnel</i>	109,268	154,987	140,962	196,800	363,500
<i>Capital</i>	-	4,914	-	-	100,000

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

<b>Ending Cash Balance</b>	2022	2023	2024	2025 Estimate	2026 Budget
	1,538,513	2,212,988	2,829,008	3,141,180	3,817,618

<b>Employees</b>	2022	2023	2024	2025 Estimate	2026 Budget
	2.50	2.50	2.00	4.00	5.00





**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.

**2026 BUDGET** The 2026 budget maintains fiscal stability with no significant programmatic changes. A Project Manager/Contract Implementation Specialist is being added to the organization. This position will focus on managing and verifying information systems and technology contracts to ensure alignment with operational goals and compliance standards.

Additionally, the budget allocates resources for potential judicial staff initiatives, which may lead to upgrades in office furniture, computer systems, and other necessary equipment.

The growth in 2026 revenue is attributable to Senate Bill 94, enacted in 2024, which amended the Ohio Revised Code to transfer authority for determining and expending certain fees from the Court of Common Pleas to the Clerk of Courts, within specified limits of the Court Automation Fund. As a result of this change in oversight, the Court of Common Pleas redirected automation fees into this restricted fund.

**PRIOR YEARS** In 2025, two IT Specialists were added to the organization table to address IT support needs. The addition of these positions was to enhance General Fund operations.

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.

Court fines and fees fluctuate from year to year depending on caseloads.

RESTRICTED FUND BUDGET SUMMARIES: 2026

**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

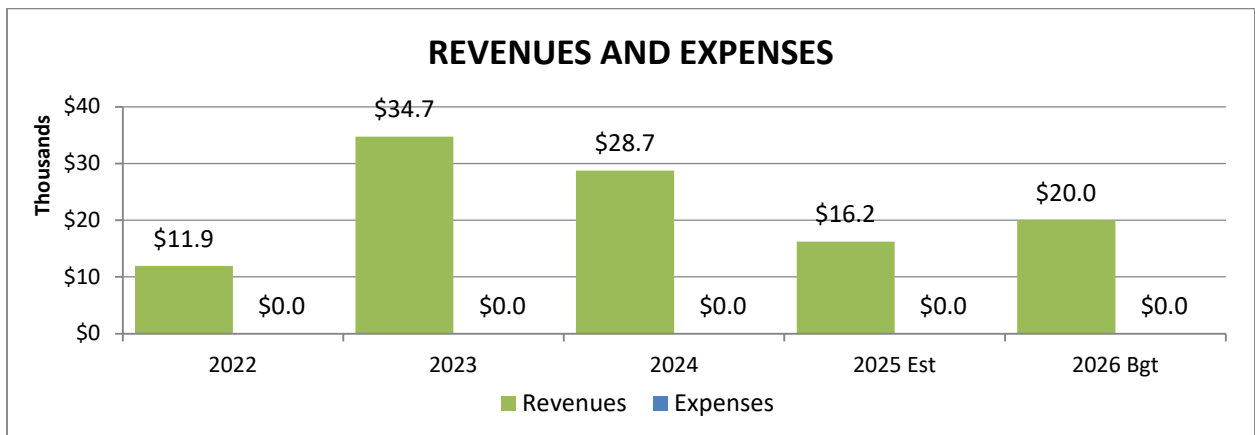
	2022	2023	2024	2025 Est	2026 Budget
<b>Revenues</b>	<b>11,937</b>	<b>34,736</b>	<b>28,717</b>	<b>16,242</b>	<b>20,000</b>
<i>Investments Interest</i>	11,937	34,736	28,717	16,242	20,000

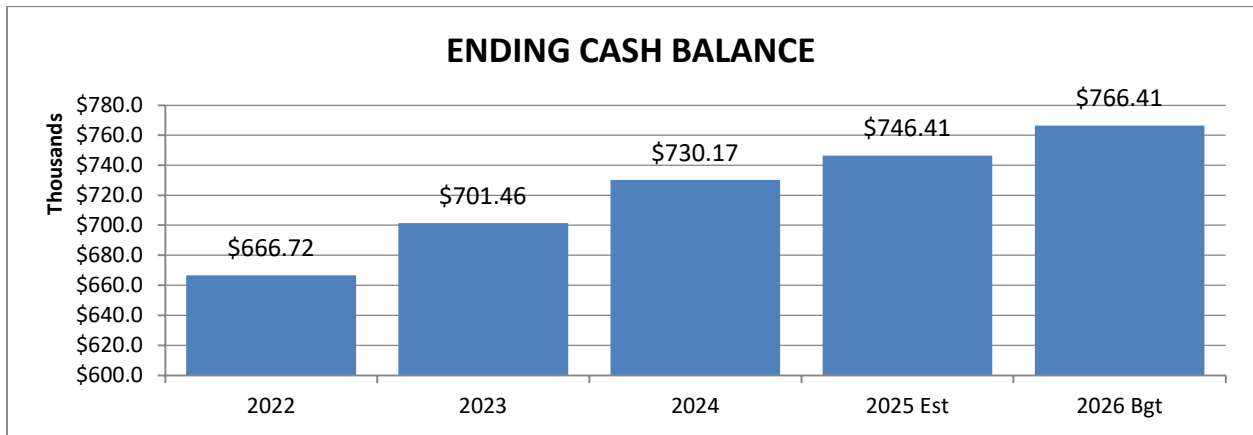
<b>Expenses (by category)</b>	-	-	-	-	-
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**Expenses (by area)**   *There is only one budgetary division in this fund.*

<b>Ending Cash Balance</b>	<b>666,719</b>	<b>701,455</b>	<b>730,172</b>	<b>746,414</b>	<b>766,414</b>
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<b>Employees</b>	-	-	-	-	-
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**BACKGROUND:** Expenses in this fund are restricted to construction projects for Ronald Reagan/Cross County Highway or arterial bridges and roadways to this highway.

**2026 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: 2026

**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

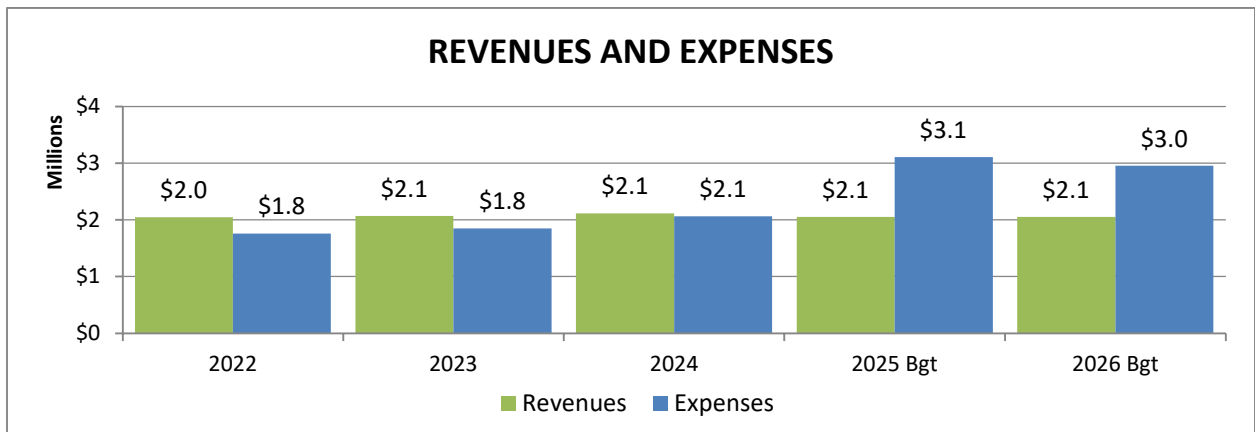
	2022	2023	2024	2025 Budget	2026 Budget
<b>Revenues</b>	<b>2,042,886</b>	<b>2,065,988</b>	<b>2,114,522</b>	<b>2,050,000</b>	<b>2,050,000</b>
Stormwater Fees	2,042,886	2,038,574	2,114,522	2,050,000	2,050,000
Other	-	27,414	-	-	-

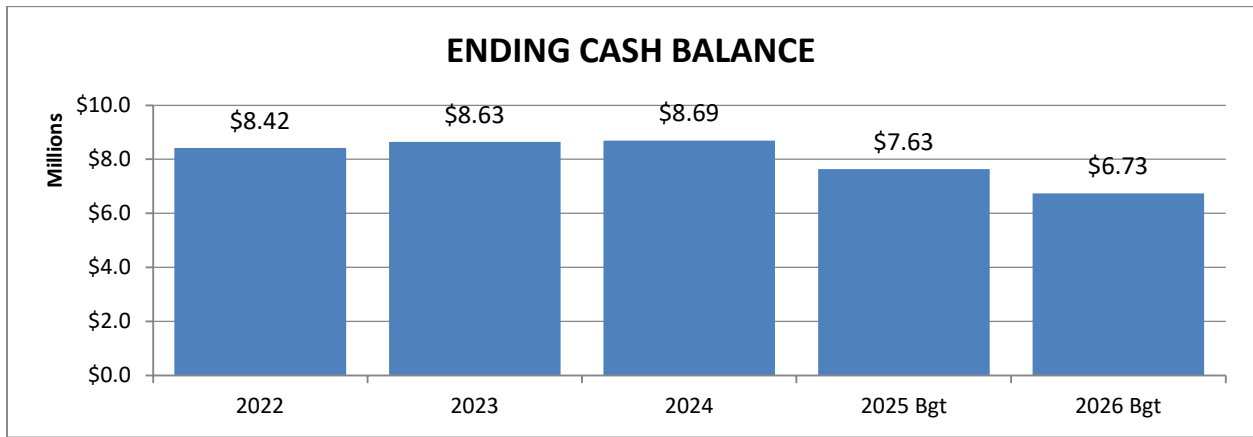
<b>Expenses (by category)</b>	1,756,706	1,847,059	2,064,074	3,103,313	2,953,439
Personnel	1,666,372	1,752,382	1,968,191	2,988,883	2,833,722
Other Expenses	90,334	94,677	95,883	114,430	119,717

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

<b>Ending Cash Balance</b>	8,415,646	8,634,575	8,685,023	7,631,710	6,728,271
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<b>Employees</b>	0.49	0.49	0.49	0.49	0.49
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**BACKGROUND:** The Hamilton County Storm Water District (HCSWD) fulfills the water quality requirements of the Ohio EPA’s National Pollution Discharge Elimination System (NPDES) Phase II Storm Water Permit. District services include public education, construction plan review and inspection, pollution prevention, and storm water mapping. HCSWD partners with the Conservation District, Planning + Development, Public Health, and the Engineer’s Office to meet permit obligations efficiently, leveraging existing programs to achieve economies of scale. The District serves all townships and any cities or villages that request participation. All 12 townships are required co-permittees, with service fees billed annually to property owners through the tax bill based on impervious surface area. The current funding model is under review to determine whether a more uniform fee structure would better align with evolving NPDES requirements.

**2026 Budget** The 2026 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: 2026

**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

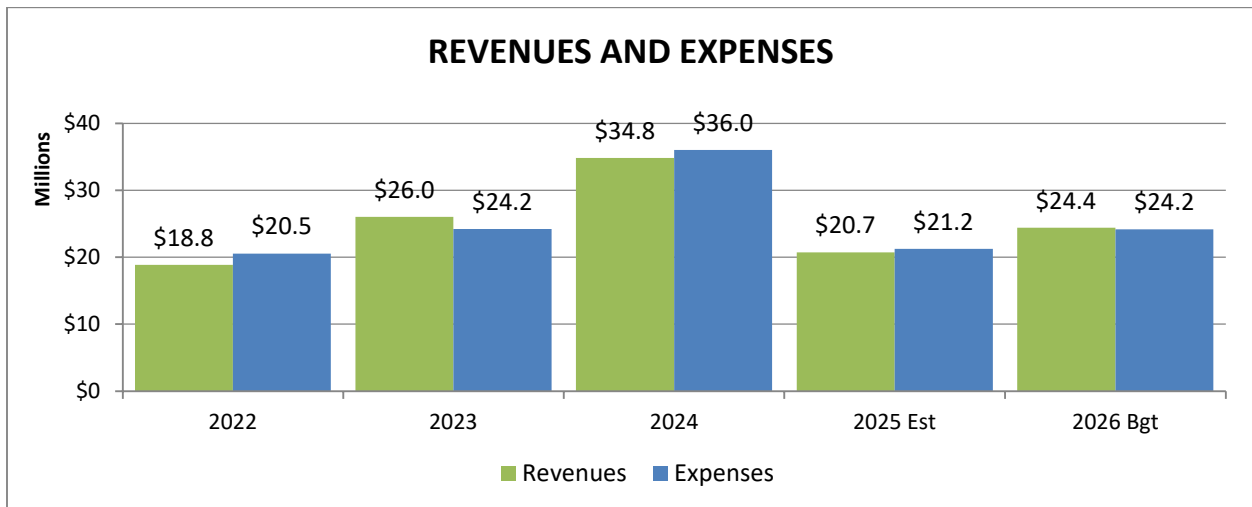
	2022	2023	2024	2025 Estimate	2026 Budget
<b>Revenues</b>	<b>18,836,296</b>	<b>26,000,967</b>	<b>34,803,400</b>	<b>20,723,071</b>	<b>24,382,297</b>
Lodging Tax	16,761,968	19,928,696	24,771,276	20,721,466	24,000,000
Other/Transfers	2,074,328	6,072,271	10,032,124	1,605	382,297

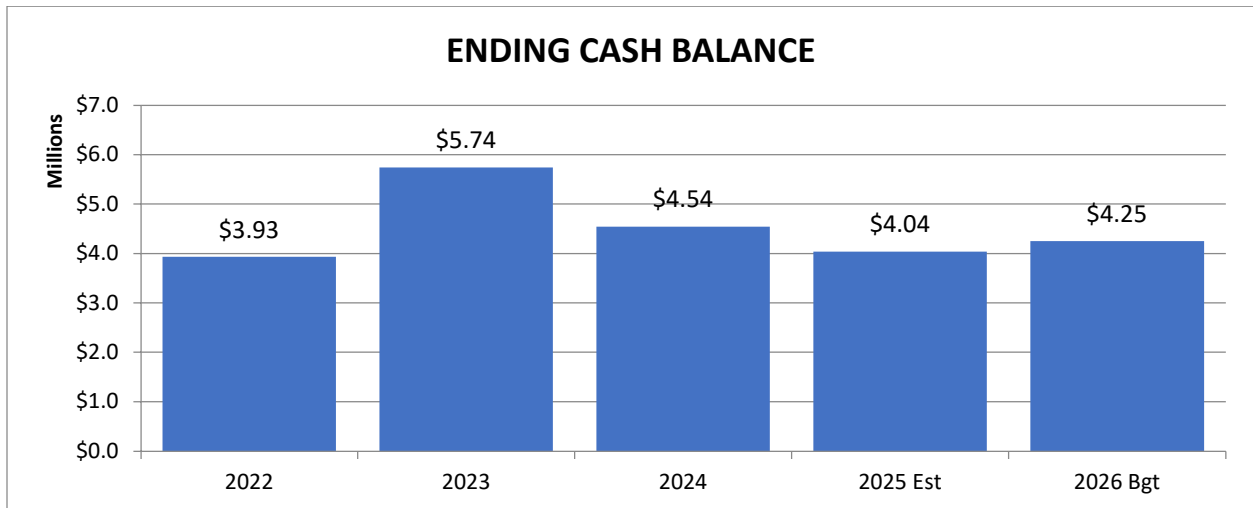
<b>Expenses (by category)</b>	<b>20,534,206</b>	<b>24,192,796</b>	<b>36,001,352</b>	<b>21,230,071</b>	<b>24,170,890</b>
Personnel	55,619	64,705	69,337	92,383	55,198
Non-Personnel	11,352,194	13,442,621	20,350,336	7,004,808	8,015,692
Transfers	9,126,393	10,685,470	15,581,679	14,132,880	16,100,000

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

<b>Ending Cash Balance</b>	<b>3,931,930</b>	<b>5,740,101</b>	<b>4,542,147</b>	<b>4,035,148</b>	<b>4,246,556</b>
<b>Cash with Trustee</b>	<b>4,922,200</b>	<b>6,740,300</b>	<b>664,344</b>	<b>3,670,684</b>	<b>5,093,256</b>

<b>Employees</b>	<b>0.75</b>	<b>0.75</b>	<b>0.75</b>	<b>0.75</b>	<b>0.65</b>
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**BACKGROUND** This fund reflects the distribution of lodging tax to VisitCincy and debt service on the Duke Energy Convention Center Renovation Project and the Sharonville Convention Center, as well as other travel and tourism supportive provisions. The budget data 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.

**2026 BUDGET** With renovations at the Duke Energy Convention Center expected to be completed at the end of 2025, lodging tax revenue is projected to return to pre-renovation levels. Under the new debt structure, a modest increase in year-end tax residuals is anticipated. However, due to the complexity of the financial model, actual revenues may come in slightly below projections.

Provisions are in place to support targeted community investments—dependent on the final tax residuals—as well as to meet the Millennium Hotel ground lease obligations.

To the extent that revenue out-performs the financial model, there will be a need to amend this budget during 2026.

**PRIOR YEARS** The 2025 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 Duke Energy Convention Center.

Expenses continued to show distributions to VisitCincy and Sharonville, with most of the balance transferred to the bond trustee for convention center debt.

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.

RESTRICTED FUND BUDGET SUMMARIES: 2026

**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.

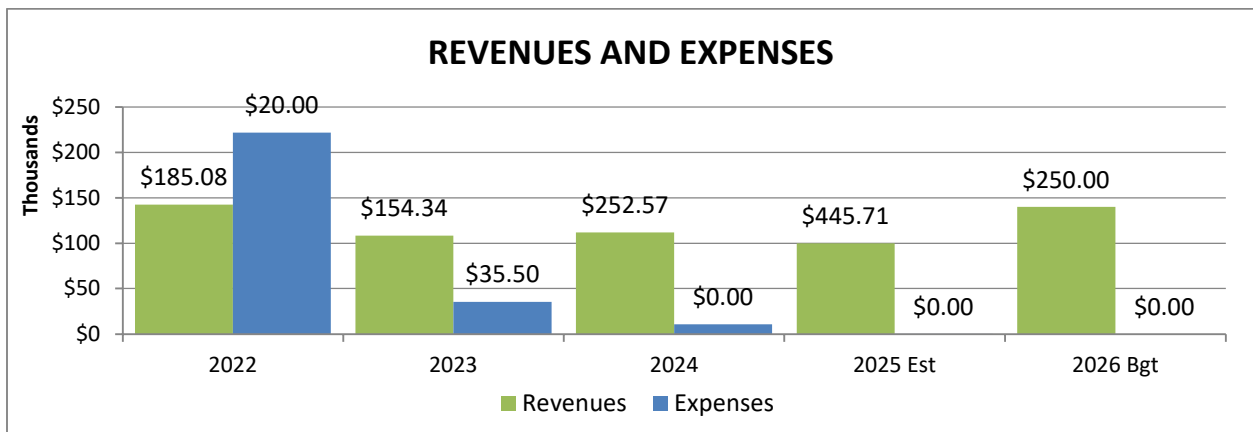
	2022	2023	2024	2025 Est	2026 Budget
<b>Revenues</b>	<b>142,579</b>	<b>108,167</b>	<b>111,958</b>	<b>100,000</b>	<b>140,000</b>
<i>Licenses</i>	142,579	108,167	111,958	100,000	140,000

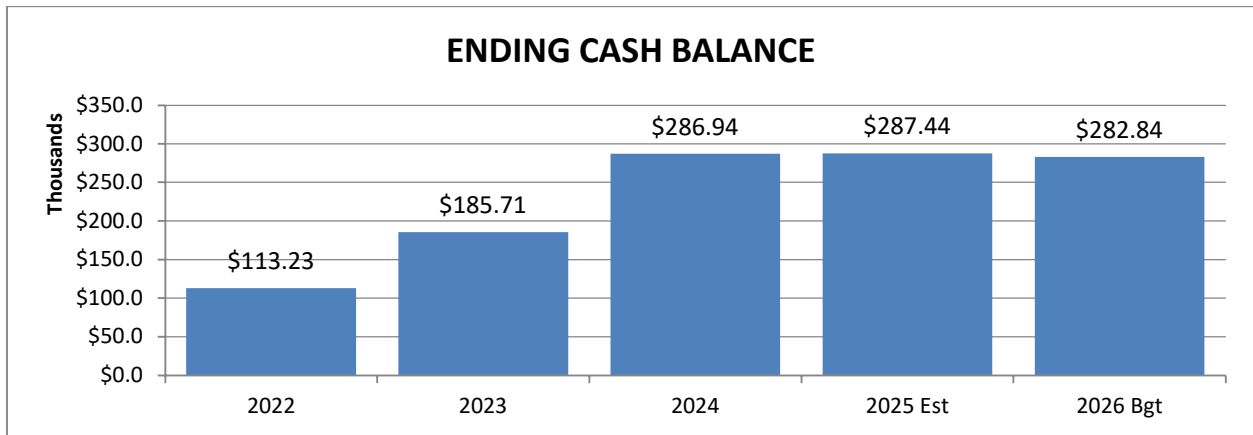
<b>Expenses (by category)</b>	<b>221,929</b>	<b>35,536</b>	<b>10,726</b>	<b>23</b>	<b>-</b>
<i>Personnel</i>	178,497	13,867	23	23	-
<i>Non-Personnel</i>	43,432	21,669	10,703	-	-

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

<b>Ending Cash Balance</b>	<b>113,225</b>	<b>185,705</b>	<b>286,937</b>	<b>287,437</b>	<b>282,837</b>
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<b>Employees</b>	<b>2.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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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.

**2026 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: 2026

**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

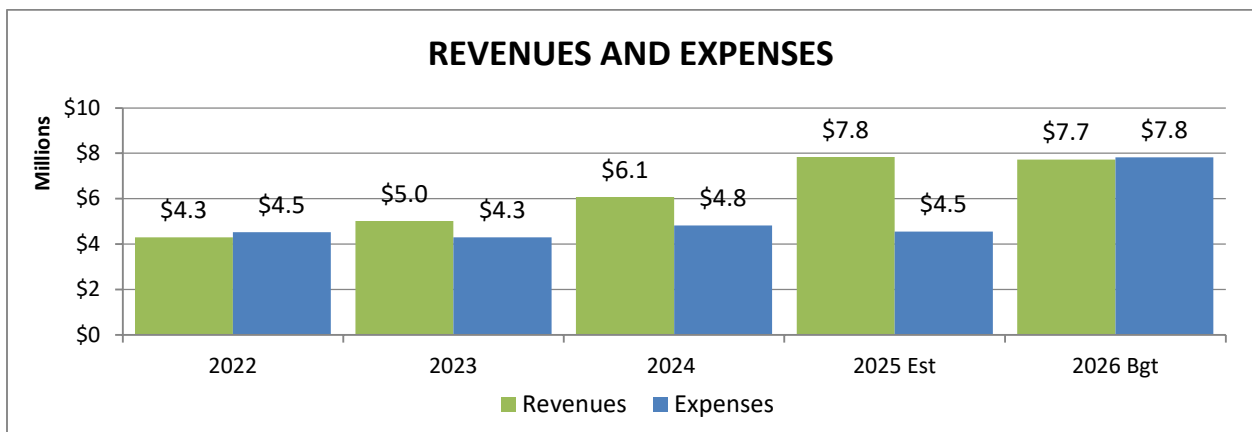
	2022	2023	2024	2025 Estimate	2026 Budget
<b>Revenues</b>	<b>4,304,337</b>	<b>5,016,507</b>	<b>6,077,745</b>	<b>7,831,696</b>	<b>7,723,298</b>
<i>Intergovernmental</i>	4,304,337	5,016,507	6,077,745	7,831,696	7,723,298

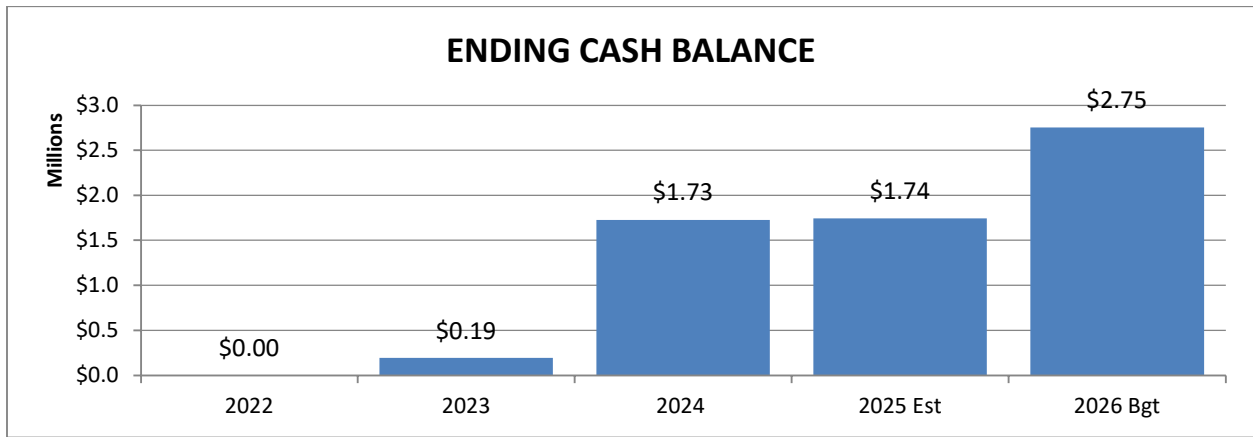
<b>Expenses by (category)</b>	<b>4,304,337</b>	<b>4,821,682</b>	<b>7,817,284</b>	<b>7,817,284</b>	<b>6,711,933</b>
<i>Non-Personnel</i>	4,304,337	4,821,682	7,817,284	7,817,284	6,711,933

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

<b>Ending Cash Balance</b>	-	<b>194,825</b>	<b>1,726,838</b>	<b>1,741,250</b>	<b>2,752,615</b>
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<b>Employees</b>	-	-	-	-	-
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**BACKGROUND** Annual budgeted revenues and expenses for this fund are based on anticipated funding levels. This is a reimbursement fund where expenses equal the anticipated state and federal revenues each year. Costs for employees assigned to work in this fund are 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. WIA funding is set using a formula based on the population mix in Hamilton County.

**2026 BUDGET** - WIA funding has been reduced by 2.5% SFY26, but the state-funded Special Project program has seen an increase in funding of \$176K. Also, Rapid Response Emergency Assistance Funds (RREAF) grant in the amount of \$138,600 has been approved for FFY26.

**PRIOR YEARS** In 2025, expenses experienced a slight increase in youth and adult services, while revenue remained consistent with the increase of the state-funded program. In 2024 increases were related to a new state-funded pilot program (Career Navigator), additional dollars for the Business Resource Center, and higher wages. The Federal government approved \$352K in additional funding in 2023, which supported the operations of Ohio Mean Jobs' programs. This fund maintains no cash balance as expenses typically equal revenues received.

RESTRICTED FUND BUDGET SUMMARIES: 2026

**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.

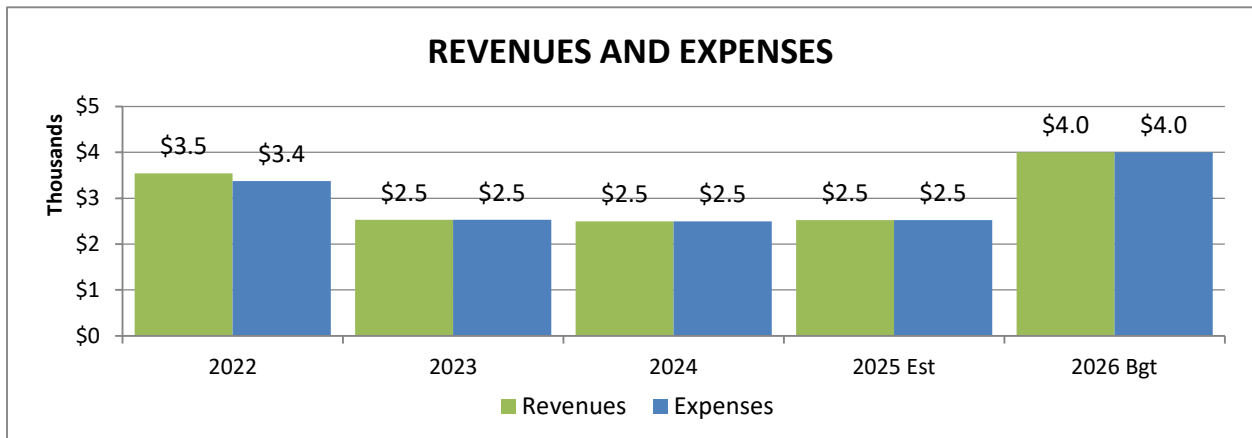
	2022	2023	2024	2025 Estimate	2026 Budget
<b>Revenues</b>	<b>3,539</b>	<b>2,529</b>	<b>2,498</b>	<b>2,523</b>	<b>4,000</b>
<i>Other Fees</i>	3,539	2,529	2,498	2,523	4,000

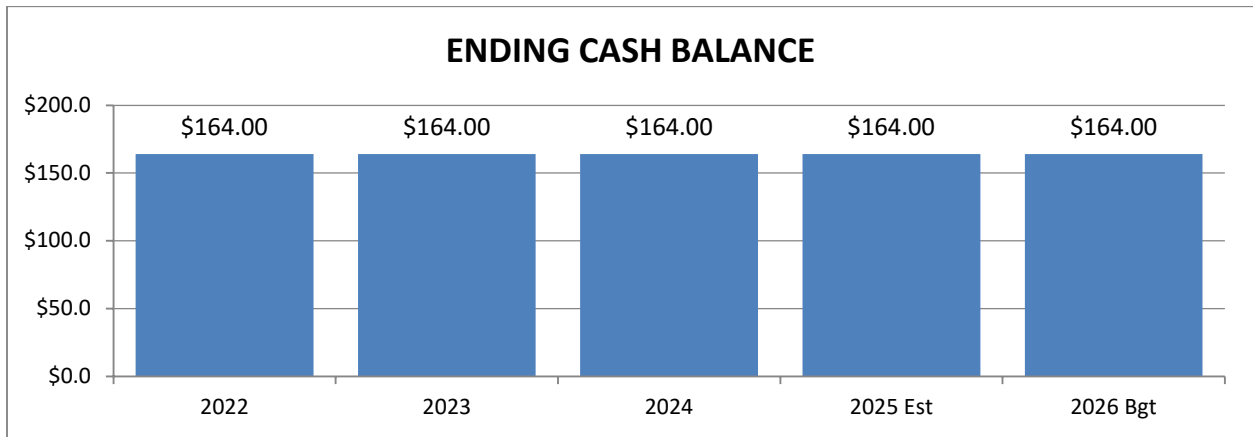
<b>Expenses (by category)</b>	<b>3,375</b>	<b>2,529</b>	<b>2,498</b>	<b>2,523</b>	<b>4,000</b>
<i>Non-Personnel</i>	3,375	2,529	2,498	2,523	4,000

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

<b>Ending Cash Balance</b>	<b>164</b>	<b>164</b>	<b>164</b>	<b>164</b>	<b>164</b>
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<b>Employees</b>	-	-	-	-	-
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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: 2026

**Fund 002-063 Wireless 911 Government Assistance Fund**

**Dept** Communications Center

**Sources** The 2025 Ohio House Bill 96 increases user fees from \$0.40 per month to \$0.60 per month effective late 2025/early 2026, on each wireless phone user who has a billing address in Hamilton County.

**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

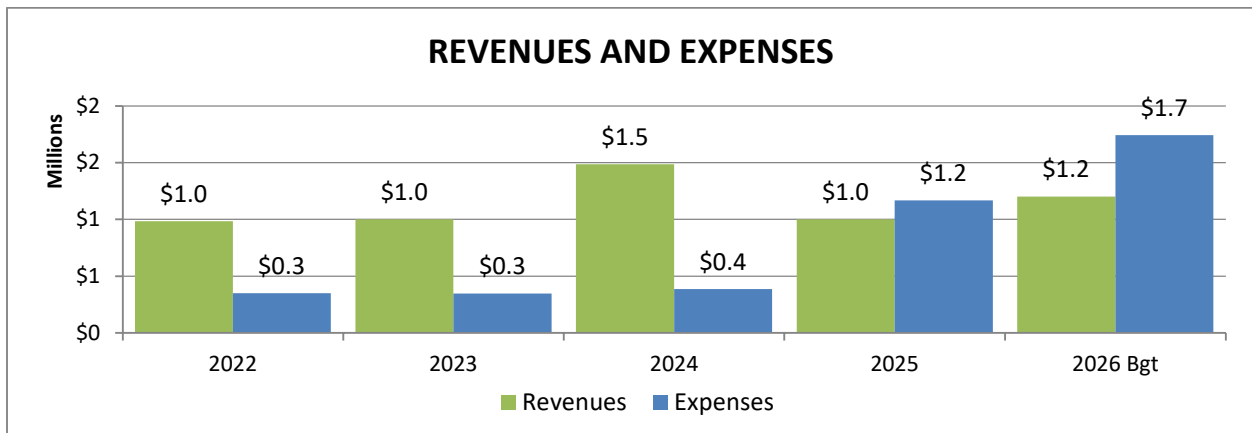
	2022	2023	2024	2025	2026 Budget
<b>Revenues</b>	<b>982,682</b>	<b>1,001,303</b>	<b>1,486,684</b>	<b>1,000,000</b>	<b>1,200,000</b>
<i>Wireless fees</i>	982,682	1,001,303	1,486,684	1,000,000	1,200,000

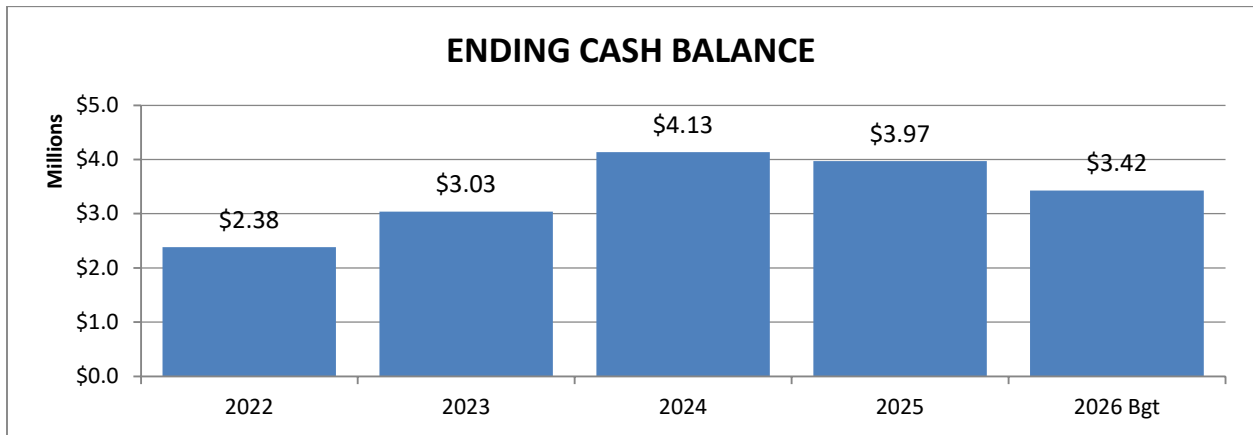
<b>Expenses (by category)</b>	<b>349,554</b>	<b>347,291</b>	<b>387,092</b>	<b>1,166,000</b>	<b>1,743,000</b>
<i>Personnel</i>	120,660	37,910	26,220	-	-
<i>Non-Personnel</i>	228,894	229,089	197,624	466,000	1,095,000
<i>Capital</i>	-	80,292	163,248	700,000	648,000

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

<b>Ending Cash Balance</b>	<b>2,380,141</b>	<b>3,034,152</b>	<b>4,133,744</b>	<b>3,967,744</b>	<b>3,424,744</b>
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<b>Employees</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>-</b>
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**2026 BUDGET** The 2025 Ohio House Bill 96 increases user fees from \$0.40 per month to \$0.60 per month starting in late 2025/early 2026 to help fund NextGen 9-1-1. As new 911 equipment is installed, maintenance costs are increasing to transition from a self-maintained to a managed platform. Cybersecurity concerns must also be considered and mitigated. This is the first budget with NG911 platform, new building, and new backup facility (old building). As such, there will be costs associated with de-mobilizing the leased back-up facility in Blue Ash. As Communications Officer staffing improves, the plan is to increase the training efforts for our existing workforce and provide training opportunities that have been difficult to achieve due to previous staffing shortages. Continued strategic planning efforts will focus on technology updates necessary in the mid-term.

**PRIOR YEARS** All personnel costs were removed from this fund in 2025 and are now in the Communications Center fund. In 2023, House Bill 33 increased the wireless charge from 0.25 cents per month to 0.40 cents 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.

RESTRICTED FUND BUDGET SUMMARIES: 2026

**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.

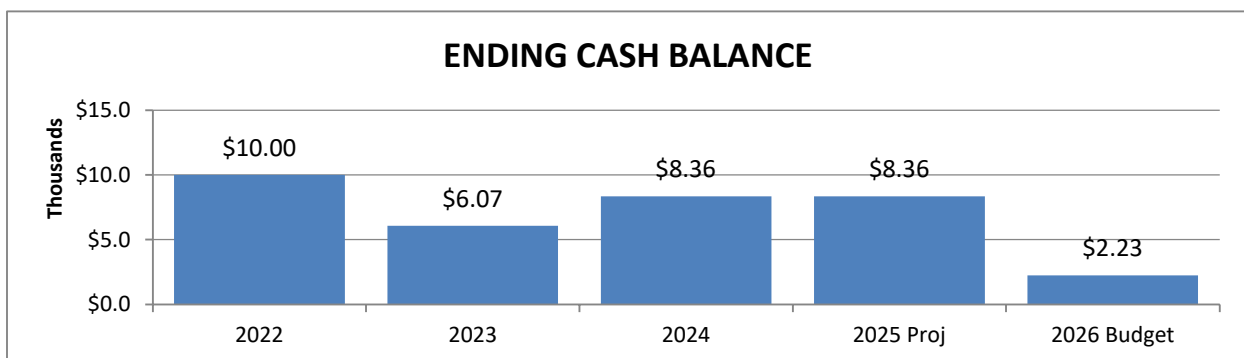
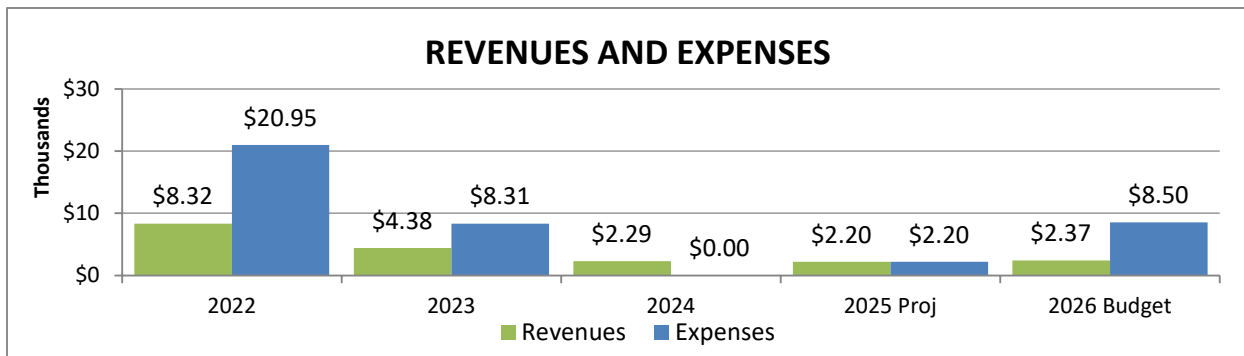
	2022	2023	2024	2025 Proj	2026 Budget
<b>Revenues</b>	<b>8,315</b>	<b>4,376</b>	<b>2,293</b>	<b>2,200</b>	<b>2,370</b>
<i>Fines and Forfeitures</i>	8,315	4,376	2,293	2,200	2,370

<b>Expenses (by category)</b>	<b>20,948</b>	<b>8,309</b>	<b>-</b>	<b>2,200</b>	<b>8,500</b>
<i>Other Expenditures</i>	20,948	8,309	-	2,200	8,500

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

<b>Ending Cash Balance</b>	<b>10,000</b>	<b>6,067</b>	<b>8,360</b>	<b>8,360</b>	<b>2,230</b>
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<b>Employees</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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**BACKGROUND:** This fund is dedicated to covering specific technology expenses for the Juvenile Court, though it does not reflect all of the Court's technology costs. The fund balance was significantly reduced by the last major expenditures, which occurred in 2014–2015. Since then, expenses have been modest, with no significant activity reported in 2023 or 2024. Meanwhile, revenues continue a downward trend that was accelerated by the pandemic, making the fund highly dependent on reserves until a large expense is anticipated.

**2026 BUDGET:** The 2026 budget for the Juvenile Court Legal Research fund is the same as 2025. This fund did not have any expenditures in 2025 as the court assumed legal research expenses through their general fund in an attempt to build reserves.

RESTRICTED FUND BUDGET SUMMARIES: 2026

**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.

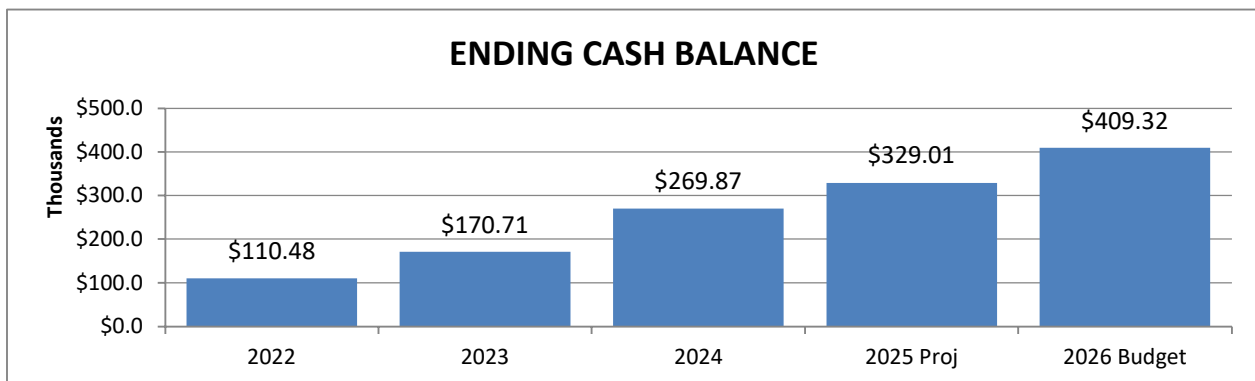
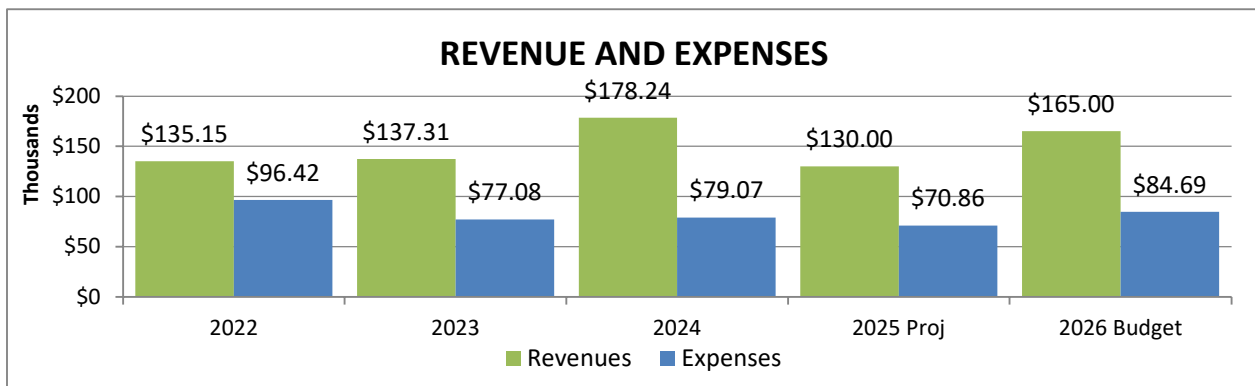
	2022	2023	2024	2025 Proj	2026 Budget
<b>Revenues</b>	<b>135,153</b>	<b>137,307</b>	<b>178,236</b>	<b>130,000</b>	<b>165,000</b>
<i>Other Fees</i>	135,153	137,307	178,236	130,000	165,000

<b>Expenses (by category)</b>	<b>96,416</b>	<b>77,078</b>	<b>79,068</b>	<b>70,862</b>	<b>84,688</b>
<i>Personnel</i>	83,743	77,078	76,068	64,862	75,688
<i>Non-personnel</i>	12,673	-	3,000	6,000	9,000

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

<b>Ending Cash Balance</b>	<b>110,477</b>	<b>170,706</b>	<b>269,875</b>	<b>329,013</b>	<b>409,325</b>
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<b>Employees</b>	<b>1.20</b>	<b>1.00</b>	<b>1.10</b>	<b>1.00</b>	<b>1.00</b>
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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. 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.

**2026 BUDGET** In 2026 there are no substantial programmatic changes. Fund continues to increase reserves.

**PRIOR YEARS** In 2024 there were no substantial programmatic changes. In 2022, the department allocated more personnel costs to this fund as revenues were inching back to pre-COVID levels.

RESTRICTED FUND BUDGET SUMMARIES: 2026

**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.

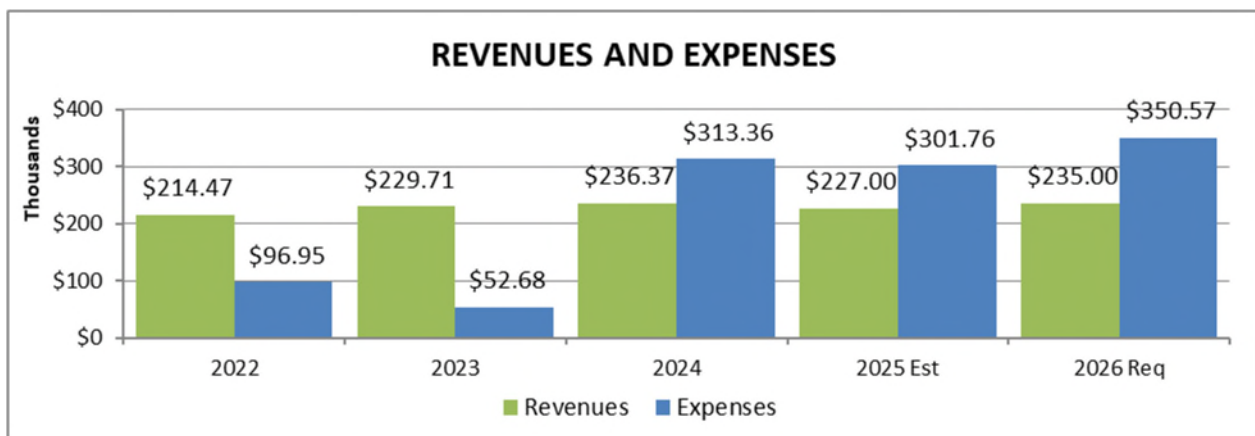
	2022	2023	2024	2025 Estimate	2026 Request
<b>Revenues</b>	<b>214,474</b>	<b>229,709</b>	<b>236,374</b>	<b>227,000</b>	<b>235,000</b>
<i>Court Fees</i>	23,310	38,560	54,280	35,000	40,000
<i>Fines &amp; Forfeitures</i>	191,164	191,149	182,094	192,000	195,000

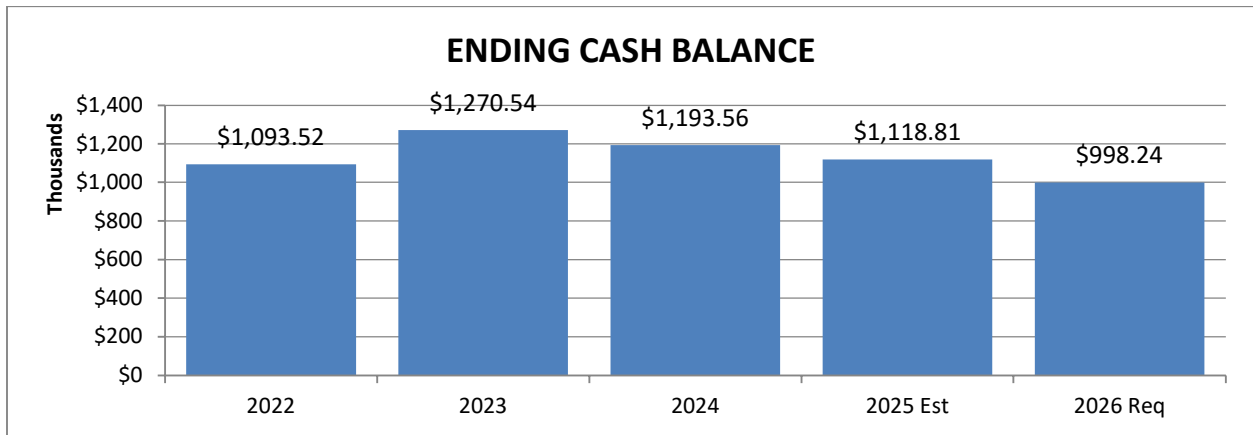
<b>Expenses (by category)</b>	96,954	52,681	313,355	301,758	350,566
<i>Personnel</i>	1,455	1,455	280,682	211,758	300,566
<i>Other Expenditures</i>	95,499	51,226	32,673	90,000	50,000
<i>Capital Outlay</i>	-	-	-	-	-

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

<b>Ending Cash Balance</b>	<b>1,093,515</b>	<b>1,270,543</b>	<b>1,193,563</b>	<b>1,118,805</b>	<b>998,240</b>
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<b>Employees</b>	-	-	-	-	-
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**BACKGROUND** Typically this fund helps with personnel expense shortfalls in their general fund budget.

**2026 BUDGET** Reserves show being drawn down only in the event expenses are realized at appropriated levels. In a typical year, expenses are quite lower.

**PRIOR YEARS** For 2024, \$280,682 in personnel expenses was used to cover overages in magistrate salaries.

RESTRICTED FUND BUDGET SUMMARIES: 2026

**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.

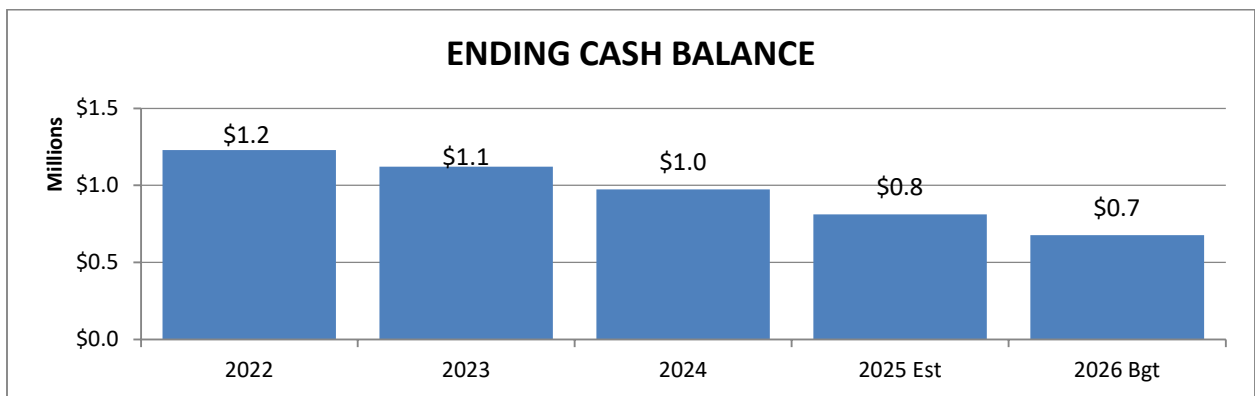
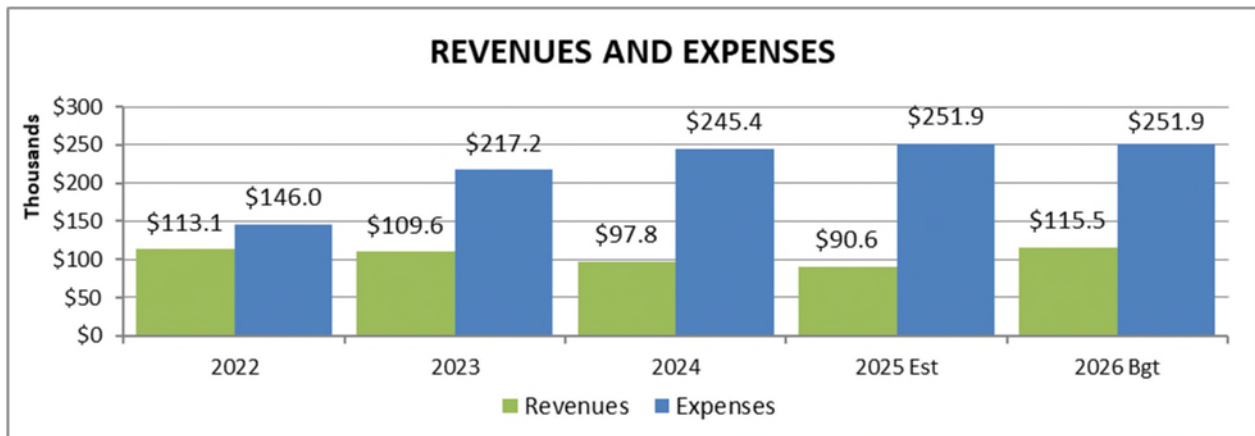
	2022	2023	2024	2025 Estimate	2026 Budget
<b>Revenues</b>	<b>113,111</b>	<b>109,612</b>	<b>97,791</b>	<b>90,588</b>	<b>115,500</b>
<i>Court Fines</i>	113,111	109,612	97,791	90,588	115,500

<b>Expenses (by category)</b>	<b>146,000</b>	<b>217,225</b>	<b>245,384</b>	<b>251,880</b>	<b>251,880</b>
<i>Non-Personnel</i>	146,000	217,225	245,384	251,880	251,880

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

<b>Ending Cash Balance</b>	<b>1,228,519</b>	<b>1,120,907</b>	<b>973,314</b>	<b>811,992</b>	<b>675,612</b>
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<b>Employees</b>	-	-	-	-	-
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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 began to decrease in 2022 with increased program use.

**2026 BUDGET** The 2026 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. The number of defendants on SCRAM increased 69% from 2022 to 2025.

RESTRICTED FUND BUDGET SUMMARIES: 2026

**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

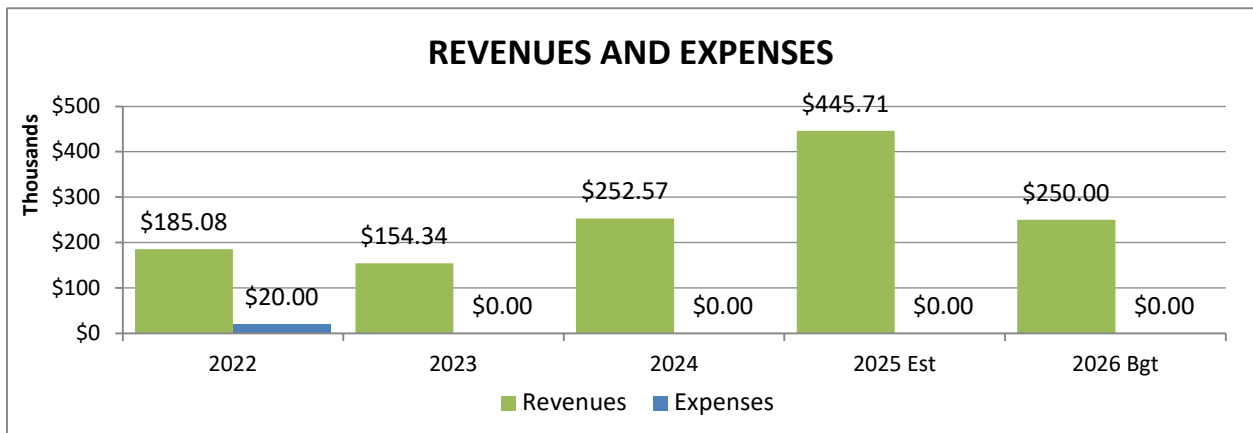
	2022	2023	2024	2025 Est	2026 Budget
<b>Revenues</b>	<b>185,086</b>	<b>154,348</b>	<b>252,573</b>	445,714	<b>250,000</b>
<i>Miscellaneous</i>	185,086	154,348	252,573	445,714	450,000

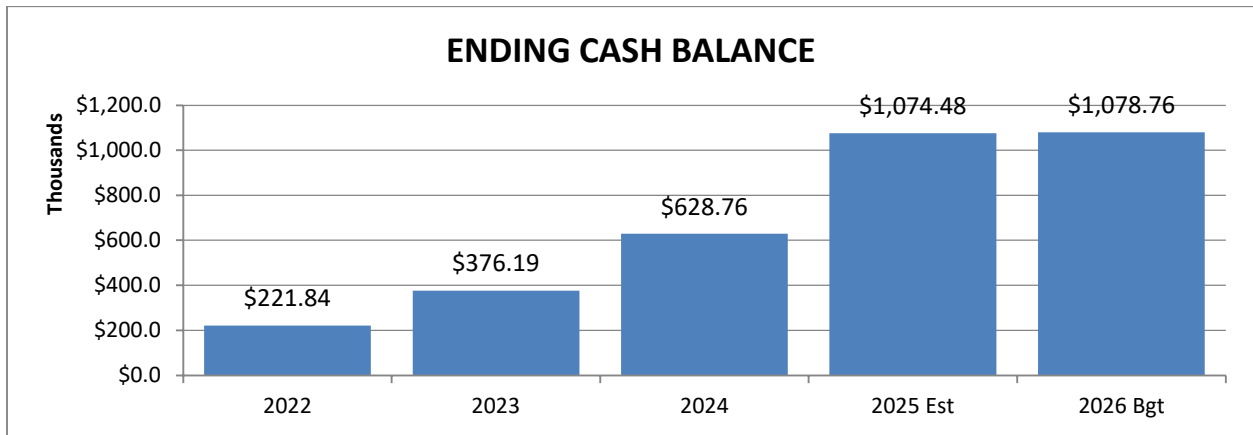
<b>Expenses (by category)</b>	<b>19,978</b>	-	-	-	-
<i>Non-Personnel</i>	19,978	-	-	-	-

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

<b>Ending Cash Balance</b>	<b>221,841</b>	<b>376,189</b>	<b>628,762</b>	<b>1,074,476</b>	<b>1,078,762</b>
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<b>Employees</b>	-	-	-	-	-
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**BACKGROUND** This fund was initially seeded with grant funding from the state. The state 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.

**2026 BUDGET** Fund balances have continued to grow over the last several years. The Sheriff's office has been working to identify qualifying expenses to begin drawing down fund balance in 2026.

**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: 2026

**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.

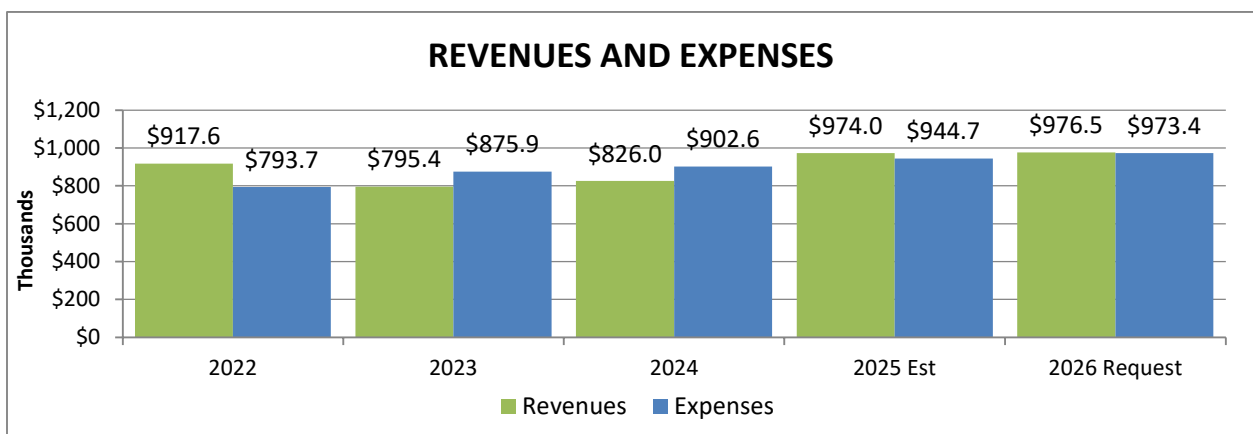
	2022	2023	2024	2025 Estimate	2026 Request
<b>Revenues</b>	<b>917,608</b>	<b>795,399</b>	<b>826,031</b>	<b>973,950</b>	<b>976,450</b>
Service Fees	66,262	70,961	60,883	90,500	93,000
Fines & Forfeitures	440,888	423,259	465,244	522,950	522,950
Intergovernmental	5,000	3,993	3,581	4,000	4,000
Donations	405,458	297,186	296,323	356,500	356,500

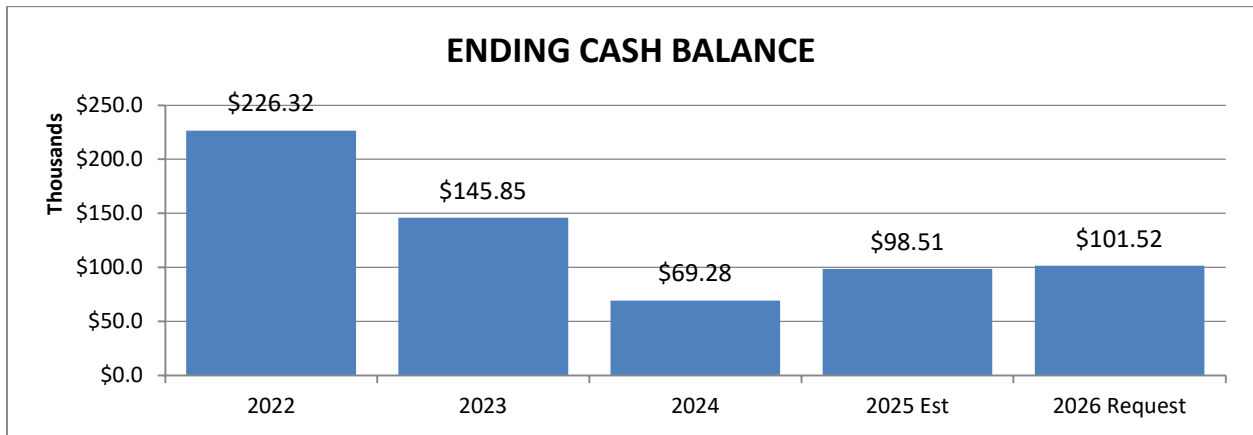
<b>Expenses (by category)</b>	<b>793,683</b>	<b>875,866</b>	<b>902,601</b>	<b>944,718</b>	<b>973,449</b>
Personnel	435,043	484,672	502,292	520,300	538,993
Other Expenditures	358,640	391,194	400,309	424,418	434,456

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

<b>Ending Cash Balance</b>	<b>226,320</b>	<b>145,852</b>	<b>69,282</b>	<b>98,514</b>	<b>101,515</b>
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<b>Employees</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>
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**BACKGROUND** The Hamilton County Law Library was created in 1834 and incorporated in 1847. The department has its own Law Library Board. The Hamilton County Commissioners operate as the appropriation authority and still approve their annual budget.

**2026 BUDGET** Fee revenues look to rebound as shown by 2025 estimates.

**PRIOR YEARS** Over the past few years, revenue fees haven't recovered since the pandemic, and the department must rely on donations from the Law Library Board to cover the shortfall.

In 2024, the Law Library started construction and renovations to its facility. The cost of construction is paid 75% by Hamilton County Administration and 25% by Law Library Board of Directors. The total estimated cost of the renovations is \$550,000. These renovations will provide much-needed accommodation for library patrons and improved spaces.

RESTRICTED FUND BUDGET SUMMARIES: 2026

**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.

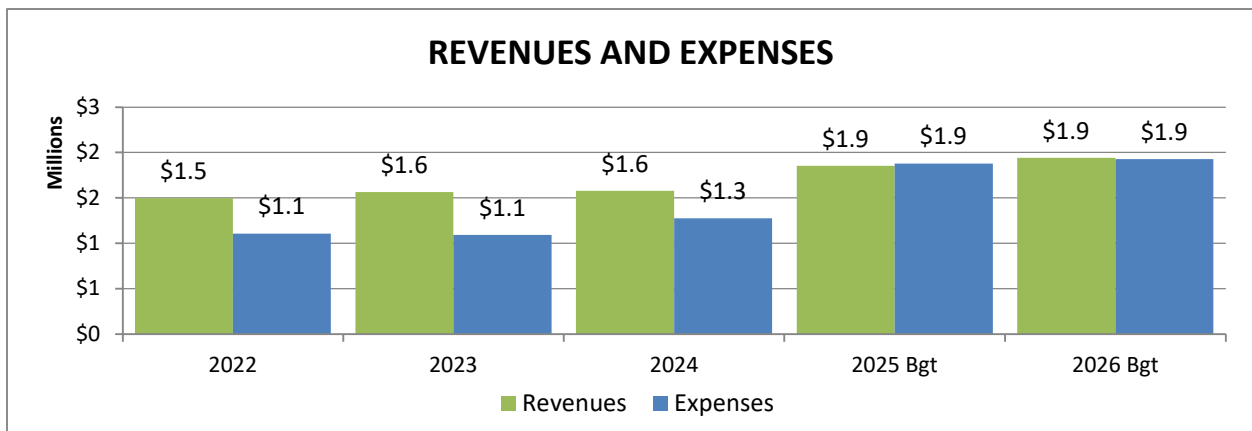
	2022	2023	2024	2025 Budget	2026 Budget
<b>Revenues</b>	<b>1,496,605</b>	<b>1,565,026</b>	<b>1,576,925</b>	<b>1,851,500</b>	<b>1,940,000</b>
Service Fees	1,492,088	1,553,346	1,563,343	1,846,500	1,940,000
Intergovernmental	4,517	11,680	13,582	5,000	-

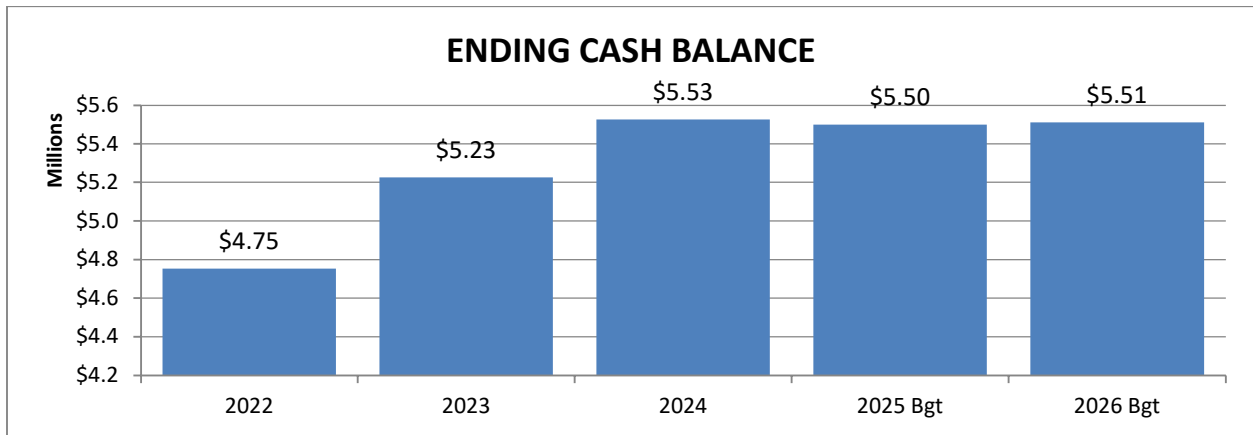
<b>Expenses (by category)</b>	<b>1,107,612</b>	<b>1,091,985</b>	<b>1,276,764</b>	<b>1,878,795</b>	<b>1,927,640</b>
Personnel	888,972	867,464	1,033,005	1,157,433	1,217,248
Other Expenditures	85,020	125,446	146,238	396,612	388,142
Capital Outlay	133,620	99,075	97,521	324,750	322,250

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

<b>Ending Cash Balance</b>	<b>4,752,363</b>	<b>5,225,404</b>	<b>5,525,565</b>	<b>5,498,270</b>	<b>5,510,630</b>
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<b>Employees</b>	<b>13.35</b>	<b>11.99</b>	<b>11.65</b>	<b>11.90</b>	<b>11.90</b>
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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. Capital outlay is for storm sewer improvements. 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. Reserves remain healthy and will be used for future capital improvements.

**2026 BUDGET** Fund balance is expected to remain stable in 2026. Expenses are in line with prior years, accounting for salary adjustments.

**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. 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.

RESTRICTED FUND BUDGET SUMMARIES: 2026

**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 Juvenile Court Judge.

**ORC** 2151.54 - Juvenile Court Fees and costs

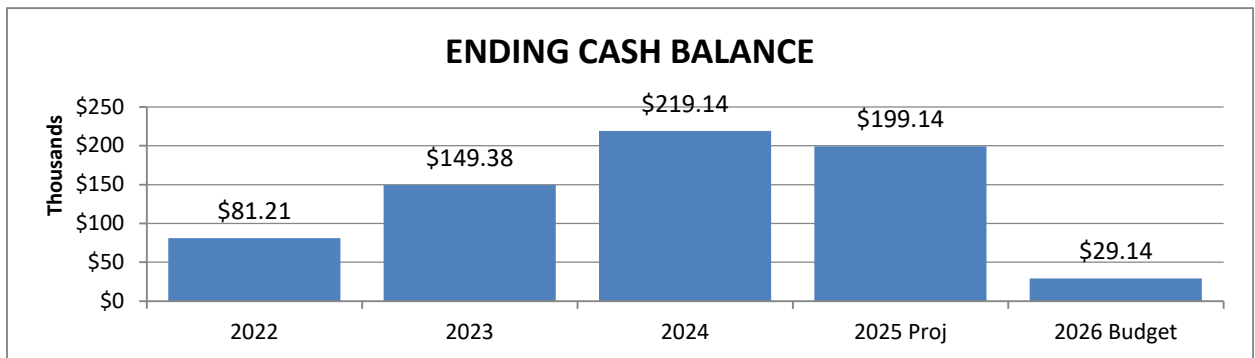
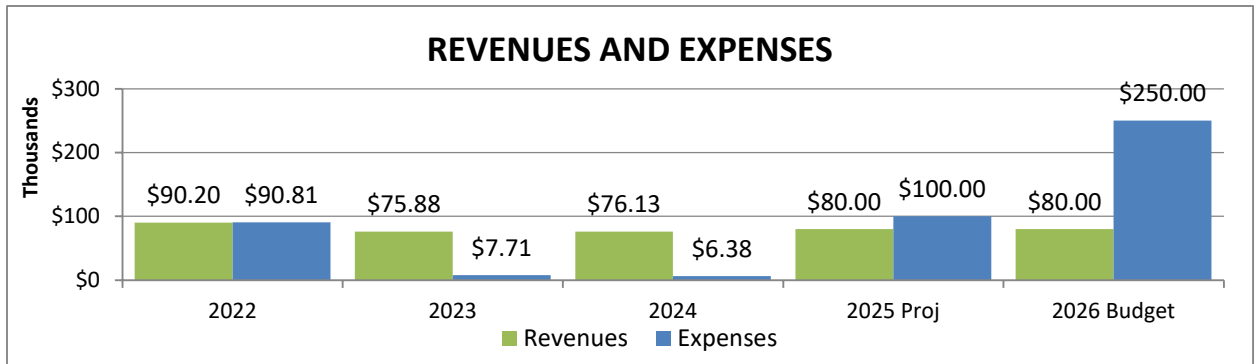
	2022	2023	2024	2025 Proj	2026 Budget
<b>Revenues</b>	<b>90,195</b>	<b>75,883</b>	<b>76,126</b>	<b>80,000</b>	<b>80,000</b>
<i>Service Fees</i>	90,195	75,883	76,126	80,000	80,000

<b>Expenses (by category)</b>	<b>90,812</b>	<b>7,705</b>	<b>6,375</b>	<b>100,000</b>	<b>250,000</b>
<i>Other Expenditures</i>	90,812	7,705	6,375	100,000	250,000

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

<b>Ending Cash Balance</b>	<b>81,207</b>	<b>149,385</b>	<b>219,135</b>	<b>199,135</b>	<b>29,135</b>
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<b>Employees</b>	-	-	-	-	-
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**BACKGROUND** This fund continues to draw down as the Court uses it to alleviate its 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: 2026

**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

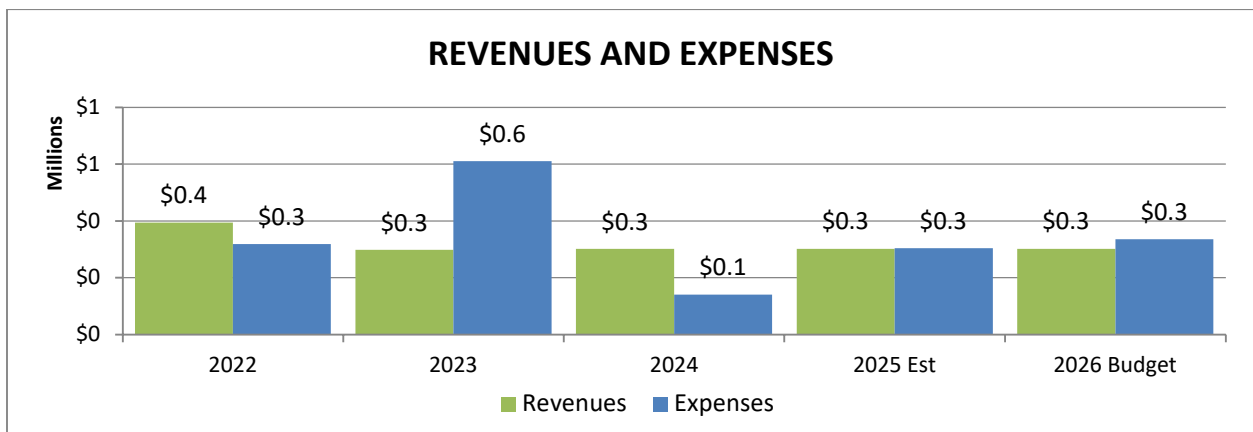
	2022	2023	2024	2025 Est	2026 Budget
<b>Revenues</b>	<b>393,722</b>	<b>297,683</b>	<b>301,826</b>	<b>302,000</b>	<b>302,000</b>
<i>Recording Fees</i>	393,722	297,683	301,826	302,000	302,000

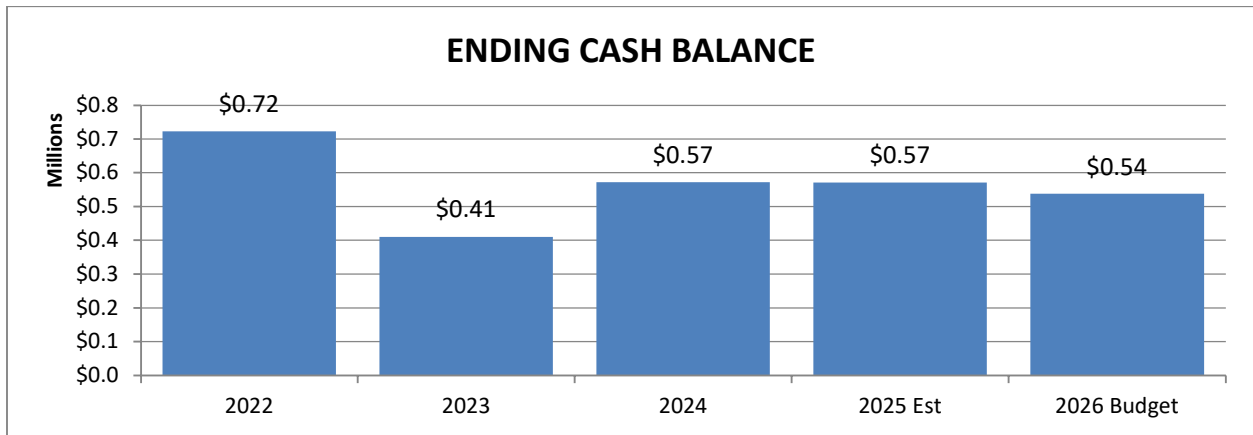
<b>Expenses (by category)</b>	<b>318,506</b>	<b>610,195</b>	<b>139,917</b>	<b>303,240</b>	<b>334,950</b>
<i>Personnel</i>	199,922	-	-	-	-
<i>Other Expenditures</i>	65,726	610,195	139,917	303,240	334,950
<i>Capital Outlay</i>	52,858	-	-	-	-

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

<b>Ending Cash Balance</b>	<b>722,713</b>	<b>410,201</b>	<b>572,110</b>	<b>570,870</b>	<b>537,920</b>
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<b>Employees</b>	<b>2.00</b>	-	-	-	-
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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 in the fall of 2024 established the fee amount thereafter.

**2026 BUDGET:** This fund continues to remain steady, meeting the technological needs of the Recorder’s office.

**PRIOR YEARS:** The Recorder's office has strategically moved expenses into this fund that are related to various maintenance agreements, microfilm equipment, and other technological 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. 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.

RESTRICTED FUND BUDGET SUMMARIES: 2026

**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...

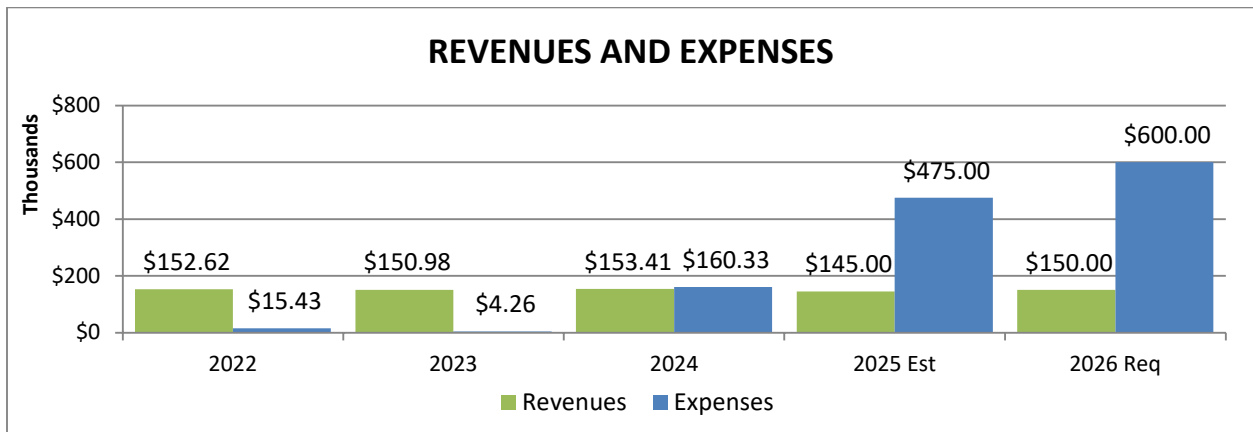
	2022	2023	2024	2025 Estimate	2025 Budget
<b>Revenues</b>	<b>152,619</b>	<b>150,975</b>	<b>153,412</b>	<b>145,000</b>	<b>150,000</b>
<i>Service Fees</i>	152,619	150,975	153,412	145,000	150,000

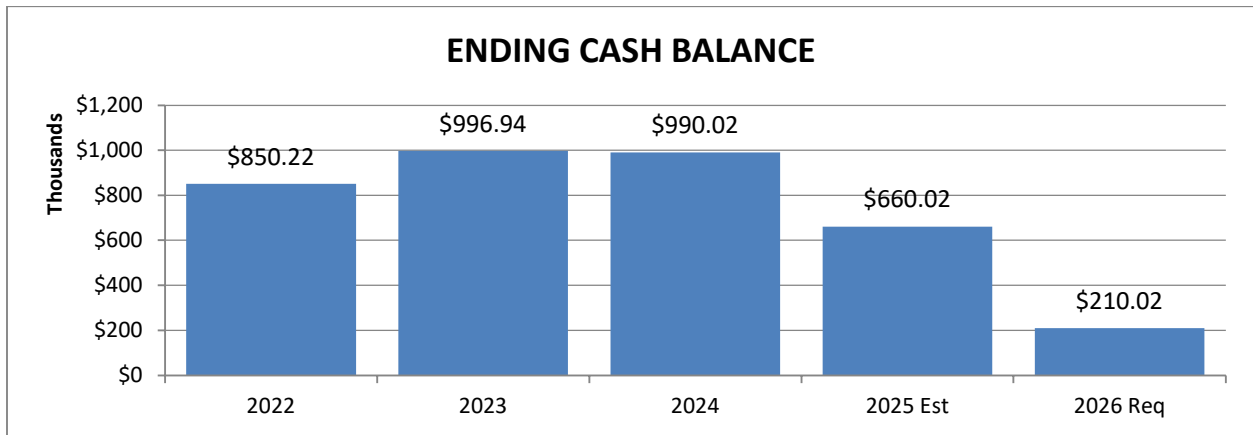
<b>Expenses (by category)</b>	<b>15,427</b>	<b>4,257</b>	<b>160,332</b>	<b>475,000</b>	<b>600,000</b>
<i>Other Expenditures</i>	15,427	4,257	160,332	475,000	600,000

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

<b>Ending Cash Balance</b>	<b>850,218</b>	<b>996,936</b>	<b>990,016</b>	<b>660,016</b>	<b>210,016</b>
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<b>Employees</b>	-	-	-	-	-
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**BACKGROUND** The 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.

**2026 BUDGET** Reserves show being drawn down only in the event expenses are realized at appropriated levels. In a typical year, expenses are quite lower.

**PRIOR YEARS** The Guardianship Collaborative was approved in 2025 and \$50,000 came from this fund. For 2024, the fund was used to pay \$75,000 for security measures ordered by the Ohio Supreme Court. Also, the fund has been used for security improvements, building maintenance, and providing coverage for any budgetary shortfalls within the main operating budget. In 2022 the fund paid for the architects and project managers for the Court's mandatory Ohio Supreme Court security improvements.

RESTRICTED FUND BUDGET SUMMARIES: 2026

**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.

	2022	2023	2024	2025 Proj	2026 Budget
<b>Revenues</b>	<b>297,500</b>	<b>120,000</b>	<b>137,518</b>	<b>136,267</b>	<b>135,000</b>
<i>Transfers</i>	295,000	115,000	115,000	115,000	110,000
<i>Donations, etc.</i>	2,500	5,000	22,518	21,267	20,000

<b>Expenses (by category)</b>	<b>141,788</b>	<b>46,552</b>	<b>76,376</b>	<b>257,259</b>	<b>286,196</b>
<i>Other Expenditures</i>	141,788	46,552	76,376	257,259	286,196

<b>Expenses (by area)</b>	<b>141,788</b>	<b>46,552</b>	<b>76,376</b>	<b>257,259</b>	<b>286,196</b>
<i>Recovery Services</i>	127,392	18,291	-	-	-
<i>Coalition Services</i>	14,396	651	-	-	8,000
<i>Corrections</i>	-	27,610	76,376	257,259	278,196

<b>Ending Cash Balance</b>	<b>766,643</b>	<b>840,091</b>	<b>901,233</b>	<b>780,241</b>	<b>629,045</b>
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<b>Employees</b>	-	-	-	-	<b>0.25</b>
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**BACKGROUND** Addiction services have been funded since 2016, and the Office of Addiction Response (OAR) was formally established in 2022.

**2026 BUDGET** The Addiction Response fund request for 2026 is \$286,200 in total: \$8,000 for the Hamilton County Addiction Response Coalition (HC ARC) and \$278,200 for the Heroin Task Force. The fund receives an annual general fund subsidy of \$110,000 to support the work of the task force. The remaining \$171,200 in the 2026 request is from fund balance.

The 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 with up to 100 attendees and site visits for state and national partners, earning national recognition for Hamilton County's success in reducing overdose deaths.

The Hamilton County Heroin Task Force is requesting \$278,200. This will cover supplies, cell phone services, lab fees, safety supplies, uniforms, software contracts, and membership fees. This budget covers 2.0 FTEs under contractual services, totaling \$175,000. These positions include a Task Force Officer and a portion of the Task Force Commander's salary that is not covered by grant funding. The budget also includes a small allocation to support the part-time administrative position within the Office of Addiction Response, covering any salary portion not funded by grants. The budget accounts for the annual credit card purchase order within the fund. These expenses are reimbursed throughout the year by State & Federal grants managed by OAR.

#### **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. OAR 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 program, 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. TOAR and Heroin Task Force have been awarded more than \$11.5 million in grant funding in the last seven years, which supports the personnel in the department.

RESTRICTED FUND BUDGET SUMMARIES: 2026

**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.

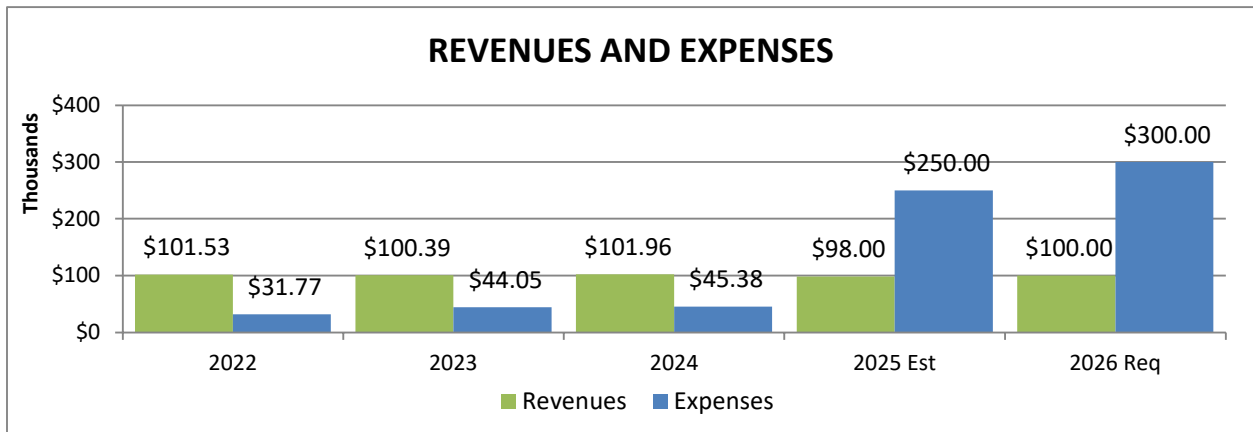
	2022	2023	2024	2025 Estimate	2026 Budget
<b>Revenues</b>	<b>101,530</b>	<b>100,390</b>	<b>101,960</b>	<b>98,000</b>	<b>100,000</b>
<i>Service Fees</i>	101,530	100,390	101,960	98,000	100,000

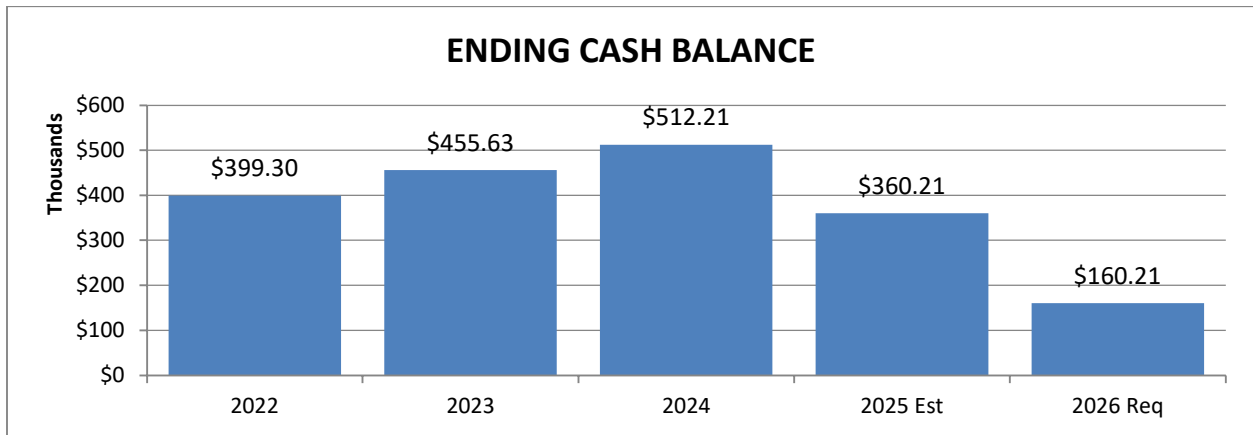
<b>Expenses (by category)</b>	<b>31,765</b>	<b>44,054</b>	<b>45,379</b>	<b>250,000</b>	<b>300,000</b>
<i>Other Expenditures</i>	31,765	44,054	45,379	250,000	300,000

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

<b>Ending Cash Balance</b>	<b>399,295</b>	<b>455,631</b>	<b>512,212</b>	<b>360,212</b>	<b>160,212</b>
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<b>Employees</b>	-	-	-	-	-
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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. This fund covers expenses associated with guardian cases that the Indigent Guardianship Fund cannot.

**2026 BUDGET** Reserves show being drawn down only in the event expenses are realized at appropriated levels. In a typical year, expenses are quite lower.

**PRIOR YEARS** From 2022 to 2024 reserves continue to grow. The budget for 2023 was used to cover unexpected costs of the Probate Court. In 2022, the fund was used to cover the purchase of a new guardianship investigator vehicle as well as the Court’s cloud data storage costs. This fund was also used for some IT expenses along with the Automation fund to cover five-year computer replacements.

RESTRICTED FUND BUDGET SUMMARIES: 2026

**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.

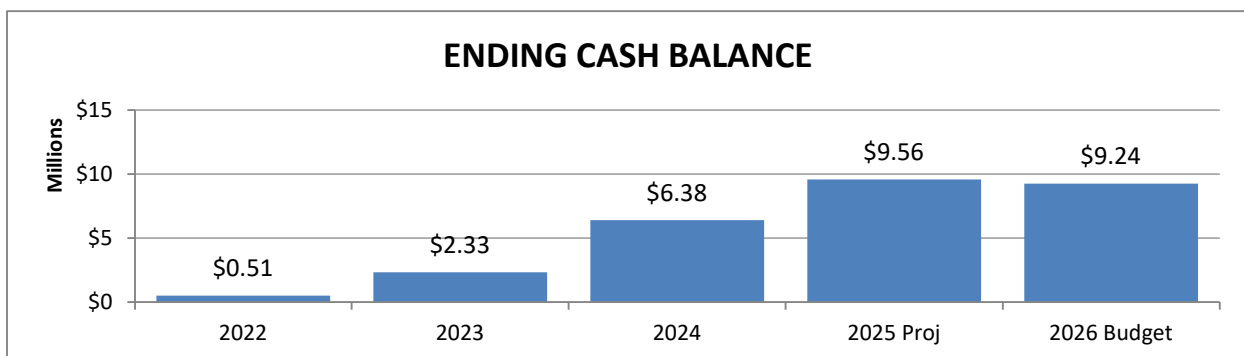
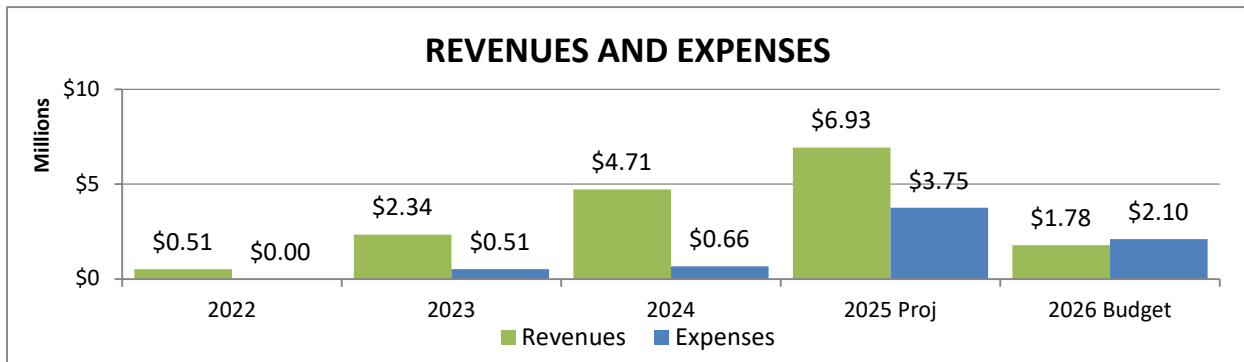
	2022	2023	2024	2025 Proj	2026 Budget
<b>Revenues</b>	<b>506,616</b>	<b>2,339,583</b>	<b>4,712,705</b>	<b>6,928,740</b>	<b>1,780,000</b>
<i>Intergovernmental</i>	506,616	2,339,583	4,712,705	6,928,740	1,780,000

<b>Expenses (by category)</b>	-	<b>511,938</b>	<b>661,210</b>	<b>3,753,096</b>	<b>2,101,673</b>
<i>Personnel</i>	-	24,938	118,436	137,465	318,007
<i>Non-Personnel</i>	-	287,000	542,774	3,615,631	1,783,666
	-	200,000	-	-	-

<b>Expenses (by area)</b>	<i>There is only one budgetary division in this fund.</i>				
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<b>Ending Cash Balance</b>	<b>505,616</b>	<b>2,333,261</b>	<b>6,384,756</b>	<b>9,560,401</b>	<b>9,238,727</b>
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<b>Employees</b>	-	-	<b>1.00</b>	<b>2.50</b>	<b>3.50</b>
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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 \$27 million in total. More settlements are expected to be distributed to Hamilton County as additional legal proceedings with companies such as Purdue Pharma are negotiated. There are thirteen settlements included in the current projections; however, the County often receives revenue unexpectedly from settlements without notice, making it difficult to project revenue. 2026 Revenues are projected at \$1.8 million.

**2026 BUDGET** The following services are being advanced for consideration in 2026, with recommendations in line with the OneOhio funding guidelines.

Local grants are projected to total \$1,500,000. Hamilton County and the City of Cincinnati collaborated in 2024 to launch the second biennial local funding grant cycle, with contracts signed in April 2025. The 2026 budget reflects Year 2 grantee expenses, with projects concluding in March 2027. Fourteen agencies were awarded a total of \$3.9 million for two-year projects spanning Treatment, Recovery Supports, and Prevention strategies, including capital improvements, youth prevention initiatives, wraparound services, and recovery housing.

The 2026 budget also includes \$322,000 in personnel costs, supporting 3.5 FTEs: 100% of the Grants and Strategic Initiatives Administrator, 100% of a Hamilton County Quick Response Team (QRT) Navigator, 100% of a Hamilton County Sheriff's Office QRT Officer, and 50% of a Department of Reentry Navigator. The Sheriff's Office is reimbursed for the QRT Officer's costs throughout the year. An additional \$11,000 is requested to support administrative needs, including training, travel, OneOhio Region 2 administration, long-term planning, and supplies. The University of Cincinnati is allocated \$75,000 for data collection and program evaluation.

**PRIOR YEARS** The Board has approved appropriations totaling \$4.8 million to date, with \$2.2 million in expenditures through Q3 2025. 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. The first round of grant cycles concluded in 2024, in which \$820,000 was allocated to community programs, encompassing recovery housing, prevention, and workforce development.

RESTRICTED FUND BUDGET SUMMARIES: 2026

**Fund 003-001 Children’s Services Levy Fund**

**Dept** Job and Family Services

**Sources** Voter approved county-wide 4.51 mill levy costs \$81.15 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

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025 Estimate</b>	<b>2026 Budget</b>
<b>Revenues</b>	<b>112,302,584</b>	<b>117,113,498</b>	<b>121,307,105</b>	<b>116,453,804</b>	<b>128,716,922</b>
<i>Children’s Services Levy</i>	77,220,944	77,472,307	78,700,960	79,123,363	77,861,878
<i>Intergovernmental</i>	32,115,758	37,630,955	41,466,927	37,110,568	50,315,044
<i>Service Reimbursement</i>	2,430,267	1,966,933	0	300	0
<i>Other Revenue</i>	535,615	43,303	1,139,218	219,573	540,000

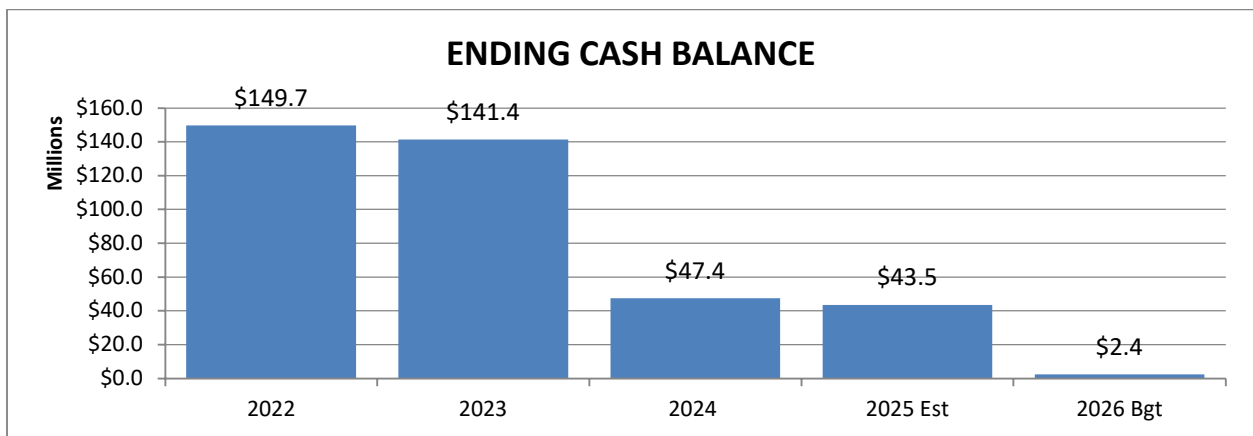
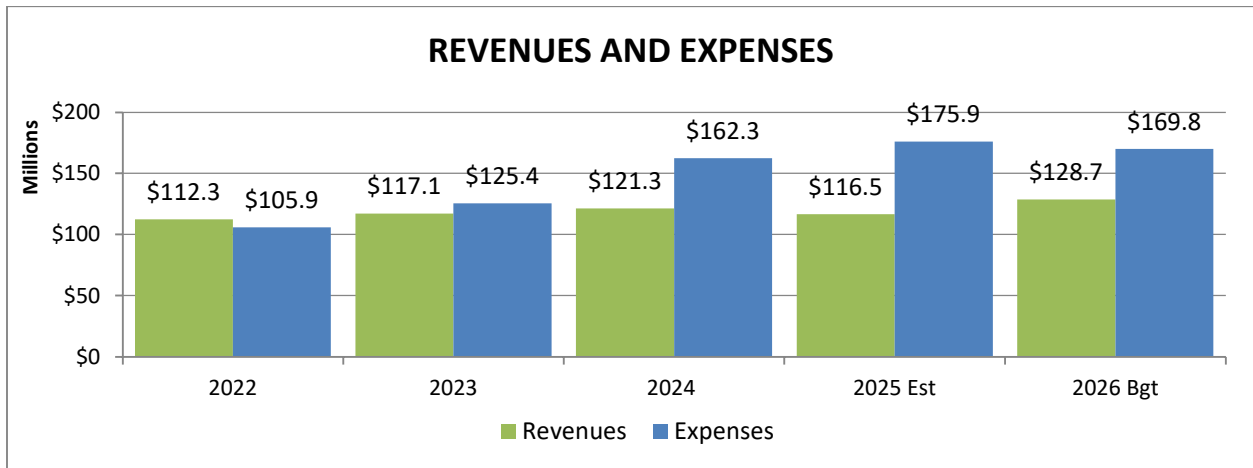
<b>Expenses (by category)</b>	<b>105,920,868</b>	<b>125,377,762</b>	<b>162,290,674</b>	<b>178,386,605</b>	<b>169,848,582</b>
<i>Non-Personnel</i>	105,272,257	124,579,658	160,490,576	175,886,605	167,348,582
<i>Transfer</i>	648,611	798,104	1,800,098	2,500,000	2,500,000

<b>Expenses (by area)</b>	<b>105,920,867</b>	<b>125,377,762</b>	<b>162,290,674</b>	<b>178,386,605</b>	<b>169,848,582</b>
<i>Client Services</i>	105,920,867	125,377,762	162,290,674	178,386,605	169,848,582
<i>Intake</i>	-	-	-	-	-

<b>Project Advances</b>	<b>2,551,000</b>	<b>0</b>	<b>53,010,000</b>	<b>-55,561,000</b>	<b>0</b>
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<b>Ending Cash Balance</b>	<b>149,662,970</b>	<b>141,398,706</b>	<b>47,405,136</b>	<b>29,533,334</b>	<b>2,401,674</b>
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<b>Employees</b>	-	-	-	-	-
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**BACKGROUND** The levy provides “support for children’s services and the care and placement of children.” The majority of levy fund expenditures are for local match toward federal and state mandates for children in our community. 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. 2026 is the fifth and final year of the levy plan.

**2026 BUDGET**

The levy fund balance continues to decline during the current levy period. This is due to increased costs for providing care and services to children and families involved with children’s services. The levy is currently under review by the Tax Levy Review Committee (TLRC) for the November 2026 ballot. The review will provide a comprehensive financial analysis of the levy including mandated, essential and non-mandated services provided by the levy, detail on staff retention efforts within JFS, a review of contract costs for children in care (foster care, group home, independent living and residential treatment), comparisons among peer organizations, a review of state and federal funding changes and impacts and recommendations on funding levels needed to provide children’s services to the community. This report along with the TLRC recommendation is scheduled to be submitted to the Commissioners in spring 2026. Expenditures will be monitored throughout the conclusion of 2025 and early 2026 and additional cost control measures may be required pending pressures on the levy fund balance.

The levy provided an advance to the General Fund in 2024 for the purchase of the Hamilton County Central Campus, that advance (and a smaller advance made in 2022) will be returned to the levy in late 2025.

**PRIOR YEARS** The 2025 budget recognizes increased expenses for personnel, for placement services, for support to kinship caregivers, and for enrichment activities for children in care. Additional supports are included for partnering agencies who provide care and services for the children or families involved with Children Services. The expected increase in costs has caused the fund balance to continue to decline.

2024: 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: 2026

**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 \$73.88 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

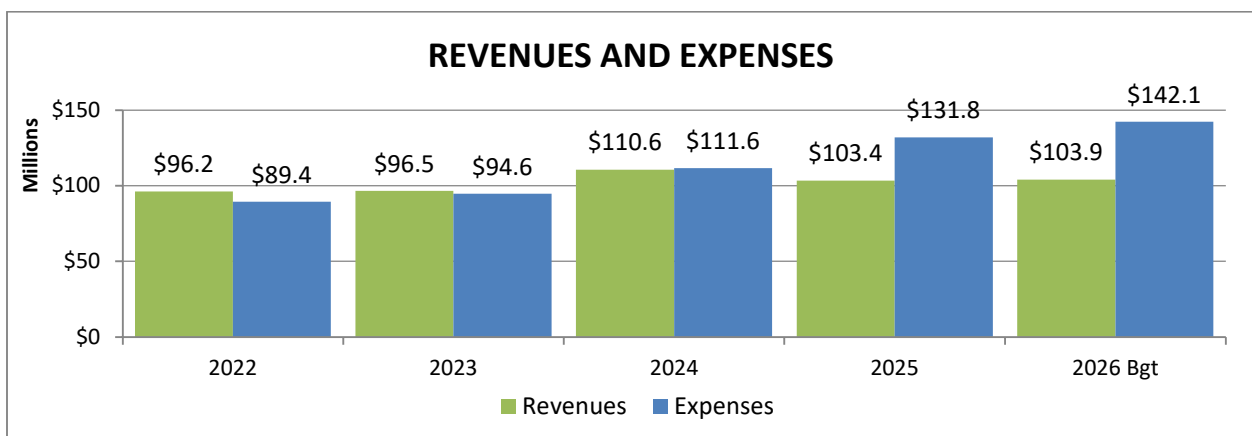
	2022	2023	2024	2025	2026 Budget
<b>Revenues</b>	<b>96,215,194</b>	<b>96,510,485</b>	<b>110,569,771</b>	<b>103,352,323</b>	<b>103,866,187</b>
Property Taxes	69,916,970	70,211,510	71,336,437	77,366,623	78,839,315
Service Fees/Rent	598,102	500,509	447,533	427,872	427,872
Intergovernmental	20,961,216	22,668,821	27,838,393	18,905,342	20,169,000
Misc Revenue	4,738,906	3,129,645	10,947,408	6,652,486	4,430,000

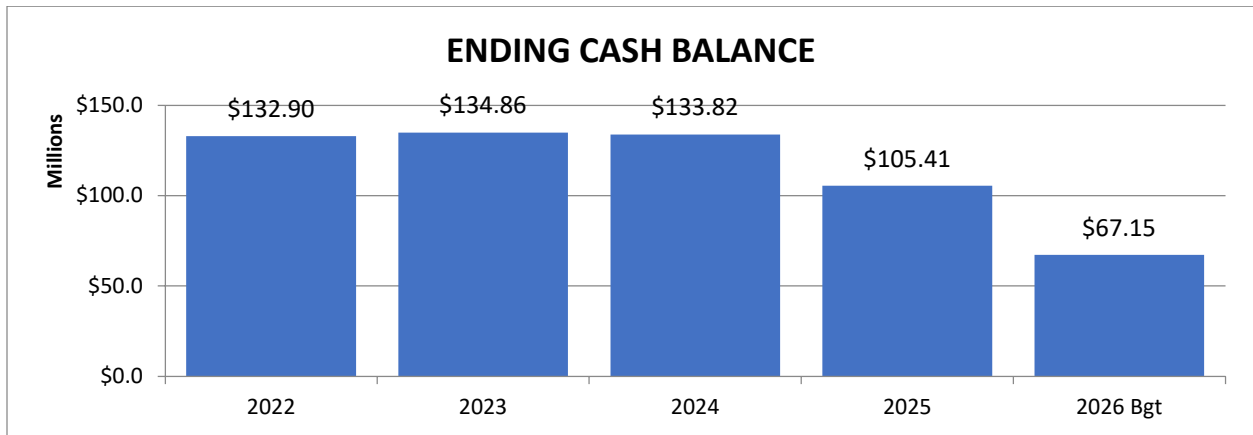
<b>Expenses (by category)</b>	<b>89,387,855</b>	<b>94,556,549</b>	<b>111,606,304</b>	<b>131,758,619</b>	<b>142,132,216</b>
Personnel	30,518,884	33,743,130	36,143,249	39,994,957	43,482,276
Non-Personnel	58,398,054	60,743,346	75,355,938	90,920,301	97,299,940
Capital	470,917	70,073	107,117	843,361	1,350,000

<b>Expenses (by area)</b>	<i>There is only one budgetary division in this fund.</i>
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<b>Ending Cash Balance</b>	<b>132,901,372</b>	<b>134,855,309</b>	<b>133,818,775</b>	<b>105,412,478</b>	<b>67,146,449</b>
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<b>Employees</b>	<b>368.26</b>	<b>374.93</b>	<b>409.43</b>	<b>412.43</b>	<b>440.93</b>
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**BACKGROUND** 2026 is the second 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.

**2026 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 (“waivers”). Levy costs for these waivers have doubled since 2023. DDS continues to rely substantially on the cash balance to continue to support services. 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. These reports will be presented to the Commissioners in spring of each levy year. The 2025 report recommended cost containment through efficiency improvements to slow growth while preserving essential services; it is recognized, however, that local match requirements for federal waivers are a primary contributor to fund balance pressures. The impacts of these measures will be reported on in 2026.

**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: 2026

**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 \$40.85 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

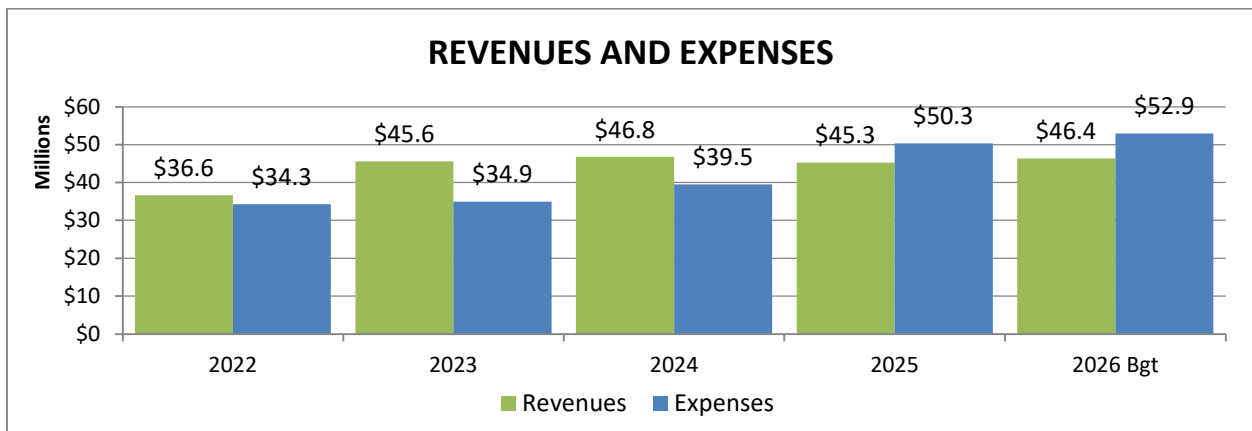
	2022	2023	2024	2025	2026 Budget
<b>Revenues</b>	<b>36,649,695</b>	<b>45,575,394</b>	<b>46,763,715</b>	<b>45,271,557</b>	<b>46,355,588</b>
Property Taxes	33,636,456	42,439,984	43,270,384	43,435,034	43,323,246
Intergovernmental	3,005,537	3,127,671	3,027,895	1,816,834	3,032,342
Misc Revenue	7,702	7,739	465,436	19,689	-

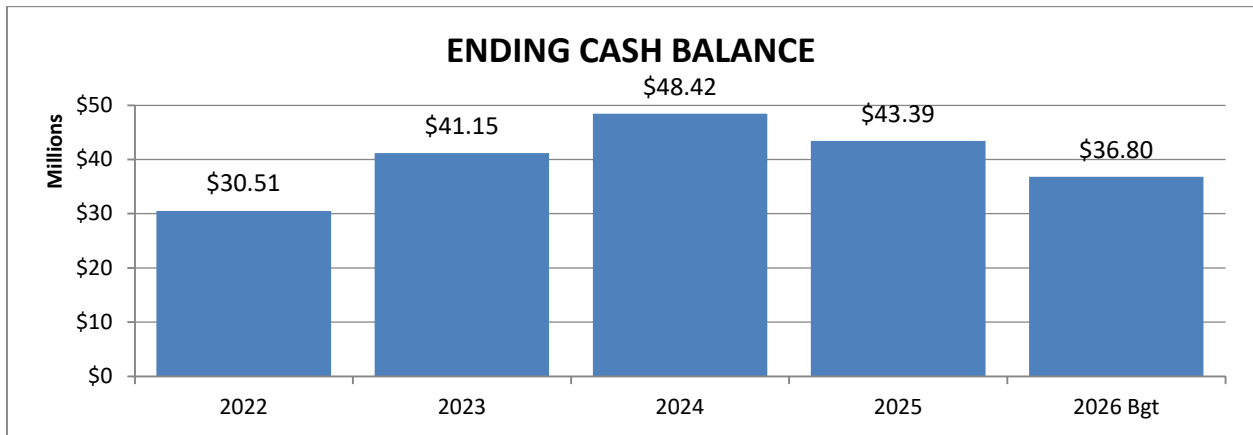
<b>Expenses (by category)</b>	<b>34,287,030</b>	<b>34,928,607</b>	<b>39,506,751</b>	<b>50,292,963</b>	<b>52,949,070</b>
Personnel	2,321,862	1,796,544	1,728,528	2,038,504	2,678,017
Non-Personnel	31,908,279	33,132,063	37,778,223	48,254,459	50,271,053
Capital	56,889	-	(3,993)	-	-

<b>Expenses (by area)</b>	<i>There is only one budgetary division in this fund.</i>
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<b>Ending Cash Balance</b>	<b>30,508,172</b>	<b>41,154,959</b>	<b>48,415,915</b>	<b>43,394,509</b>	<b>36,801,027</b>
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<b>Employees</b>	<b>16.28</b>	<b>16.35</b>	<b>16.56</b>	<b>16.27</b>	<b>19.22</b>
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**BACKGROUND** 2026 is the fourth 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.

**2026 BUDGET** The 2026 Budget includes funding increases for provider contracts, crisis services expansion, and the new Hamilton County Crisis Center, that opened in the fall of 2025. The Crisis Center provides a comprehensive continuum of behavioral health services for adults, including addiction treatment, mental health stabilization, and outpatient care.

The Hamilton County Crisis Center delivers centralized, evidence-based, trauma-informed care, integrating behavioral health and primary care to meet the needs of the community.

Key programs include short- and long-term stabilization units, residential treatment, transitional care, outpatient recovery services, and care coordination through Central Connection.

Additional budget allocations support housing, employment, and behavioral health workforce initiatives. Final figures and programmatic details remain under review by the Resource and Service Oversight Committee/Board and will be updated as approvals are finalized. In addition, elimination of the Medicaid expansion would negatively impact levy balance.

**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: 2026

**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 \$31.93 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

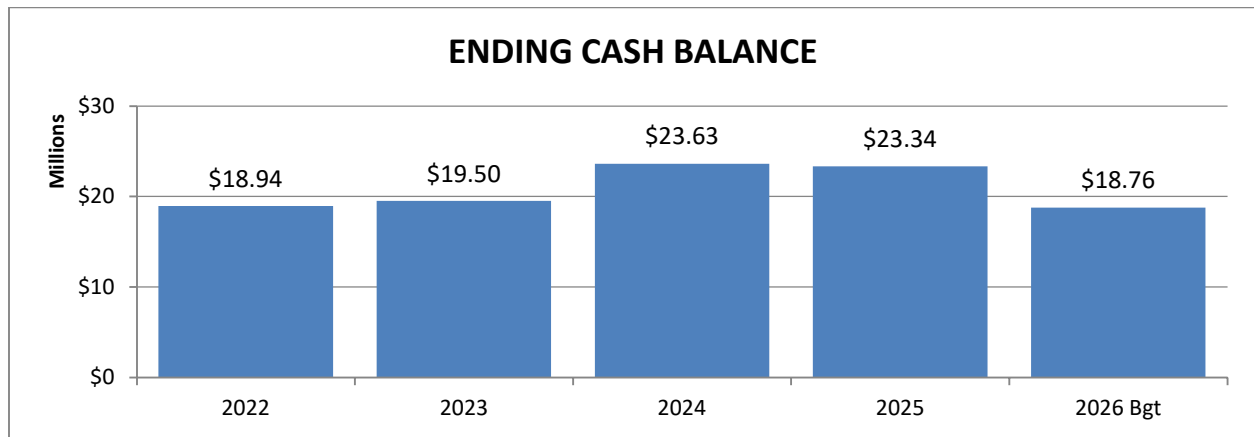
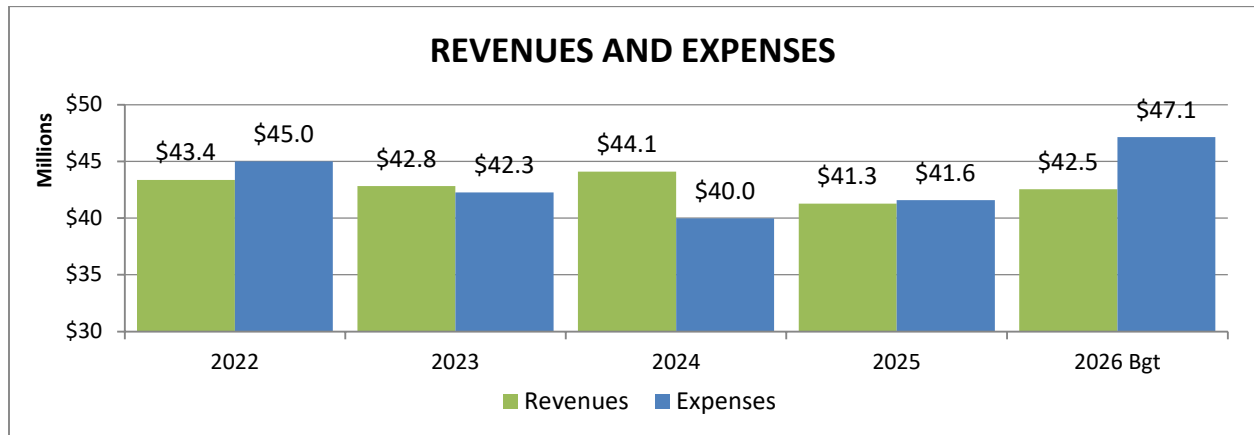
	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026 Budget</b>
<b>Revenues</b>	<b>43,368,112</b>	<b>42,817,392</b>	<b>44,090,710</b>	<b>41,280,278</b>	<b>42,546,421</b>
<i>Property Taxes</i>	37,561,775	37,759,190	38,672,359	38,756,360	39,098,415
<i>Service Fees</i>	892,860	387,083	398,127	-	350,000
<i>Intergovernmental</i>	3,114,623	3,120,944	3,102,418	2,397,204	3,098,006
<i>Misc/Transfers</i>	1,798,854	1,550,175	1,917,806	126,714	-

<b>Expenses (by category)</b>	<b>44,980,514</b>	<b>42,264,444</b>	<b>39,957,134</b>	<b>41,568,095</b>	<b>47,129,468</b>
<i>Personnel</i>	7,400,945	7,663,722	6,500,971	6,359,851	7,653,546
<i>Non-Personnel</i>	37,399,569	34,600,722	33,456,163	35,208,244	39,475,922
<i>Transfers</i>	180,000	-	-	-	-

<b>Expenses (by area)</b>	<b>44,980,514</b>	<b>42,264,444</b>	<b>39,957,134</b>	<b>41,568,096</b>	<b>47,129,468</b>
<i>Community Health</i>	27,703,284	23,724,537	22,873,784	23,143,589	27,098,996
<i>Justice Ctr Medical</i>	15,399,646	16,448,479	14,121,530	15,209,361	16,858,581
<i>Recovery Services</i>	1,453,582	1,569,563	2,872,438	3,108,646	3,106,891
<i>Alt Interventions</i>	357,648	462,400	24,408	-	-
<i>Off the Streets</i>	63,504	59,465	64,974	65,000	65,000
<i>Juvenile Ct Medical</i>	2,850	-	-	-	-
<i>513 Bus Relief</i>	-	-	-	41,500	-

<b>Ending Cash Balance</b>	<b>18,944,616</b>	<b>19,497,564</b>	<b>23,631,141</b>	<b>23,343,324</b>	<b>18,760,277</b>
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<b>Employees</b>	<b>66.88</b>	<b>66.89</b>	<b>66.87</b>	<b>66.95</b>	<b>66.89</b>
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**BACKGROUND** 2026 is the fourth 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.

**2026 BUDGET** The 2026 budget maintains funding for all programs within the levy in line with the levy plan, with the addition of costs for Juvenile Court medical services provided at the Youth Detention Center (costs for these services were in the Childrens Services levy 2022-2024). 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. The current inmate medical contract ends in 2026.

**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: 2026

**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 \$3.12 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.

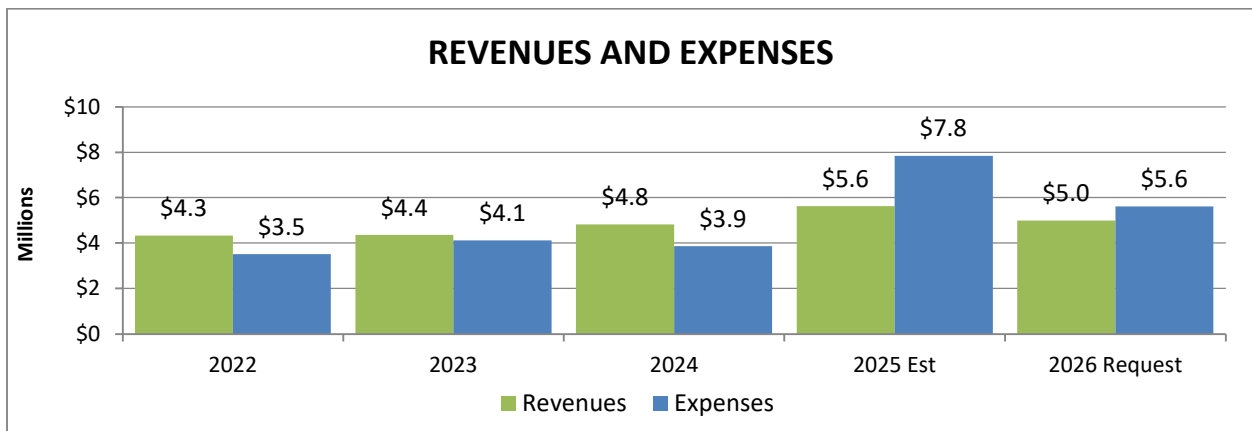
	2022	2023	2024	2025 Estimate	2026 Request
<b>Revenues</b>	<b>4,331,443</b>	<b>4,358,794</b>	<b>4,823,972</b>	<b>5,627,980</b>	<b>4,988,654</b>
<i>Property Taxes</i>	4,027,222	4,052,189	4,166,364	3,988,654	3,988,654
<i>Intergovernmental</i>	304,221	306,605	613,103	1,187,316	1,000,000
<i>Miscellaneous</i>		-	44,505	452,010	-

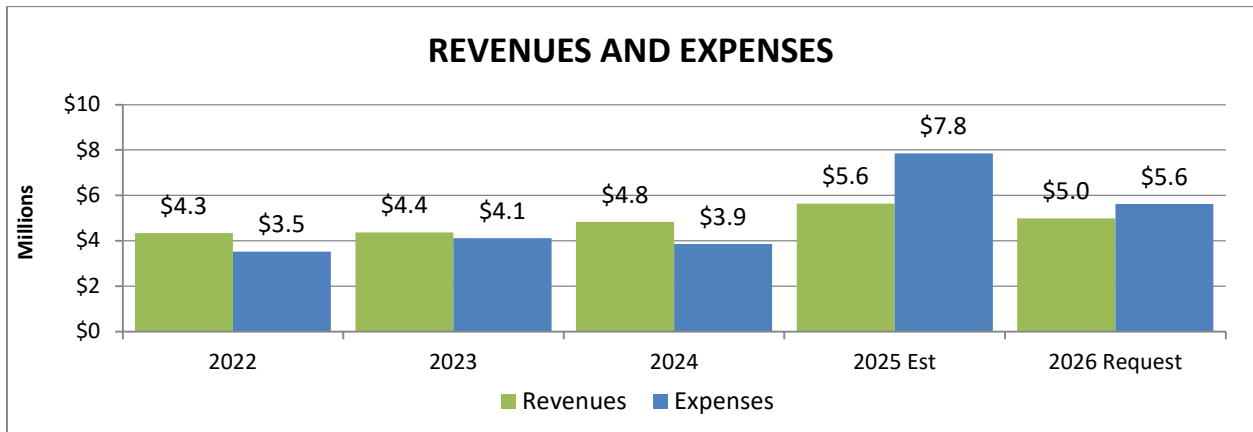
<b>Expenses (by category)</b>	3,518,221	4,117,925	3,858,813	7,845,167	5,618,173
<i>Other Expenditures</i>	3,515,721	4,117,300	3,846,966	7,593,667	5,616,673
<i>Capital</i>	2,500	625	11,847	1,500	1,500
<i>Operating One-Time</i>				250,000	

<b>Expenses (by area)</b>	<i>There is only one budgetary division in this fund.</i>
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<b>Ending Cash Balance</b>	<b>10,590,285</b>	<b>10,831,154</b>	<b>11,796,312</b>	<b>9,629,187</b>	<b>8,999,668</b>
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<b>Employees</b>	<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.

**2026 REQUEST** Focus for 2026 budget is to continue to build back fund balance. Major purchases were made in 2024 and 2025, specifically, Mobile Data Computers (MDCs). In addition, there is a multi-year contract with CDW to provide service for ongoing technical needs.

CLEAR office will move operations to Central Campus located in Bond Hill. This move was approved by County and City management.

**PRIOR YEARS** The 2024 budget reflected major expenditures. Mobile data computers (MDCs) were purchased and installed in police cruisers. The approximate cost is estimated at \$5,000 per unit and more than 800 units were purchased. The cost share with CLEAR and municipalities that purchase MDCs is 50/50.

The 2025 budget focused on two areas: distribution of the remaining half of the purchase of 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 Q4 2024 and continues currently in 2025. Revenue include the annual levy funding and reimbursement from municipalities that purchase MDCs.

CLEAR also purchased remote-access tokens and a server in 2024. The estimated cost for each item was \$100,000.00. The department was aware these major purchases would significantly reduce CLEAR fund balance. Future planning and purchases need to be strategic in order to build back CLEAR fund balance starting in 2025. CLEAR contract was revised in 2024 and is valid for multiple years.

RESTRICTED FUND BUDGET SUMMARIES: 2026

**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 \$25.59 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.

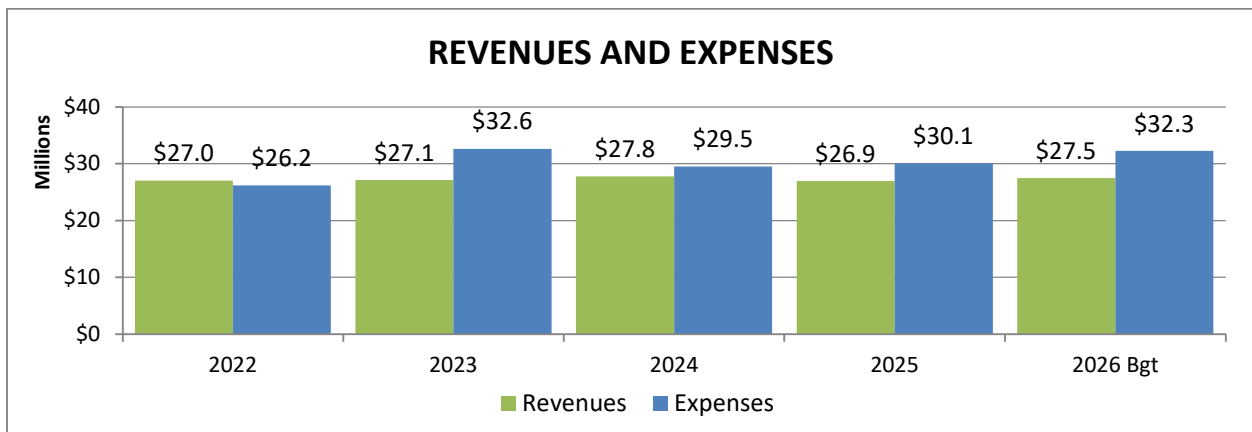
	2022	2023	2024	2025	2026 Budget
<b>Revenues</b>	<b>27,033,111</b>	<b>27,133,761</b>	<b>27,778,181</b>	<b>26,943,691</b>	<b>27,471,623</b>
<i>Property Taxes</i>	25,129,830	25,228,556	25,658,419	25,779,978	25,626,328
<i>Intergovernmental</i>	1,903,281	1,905,205	2,119,762	1,163,713	1,845,295

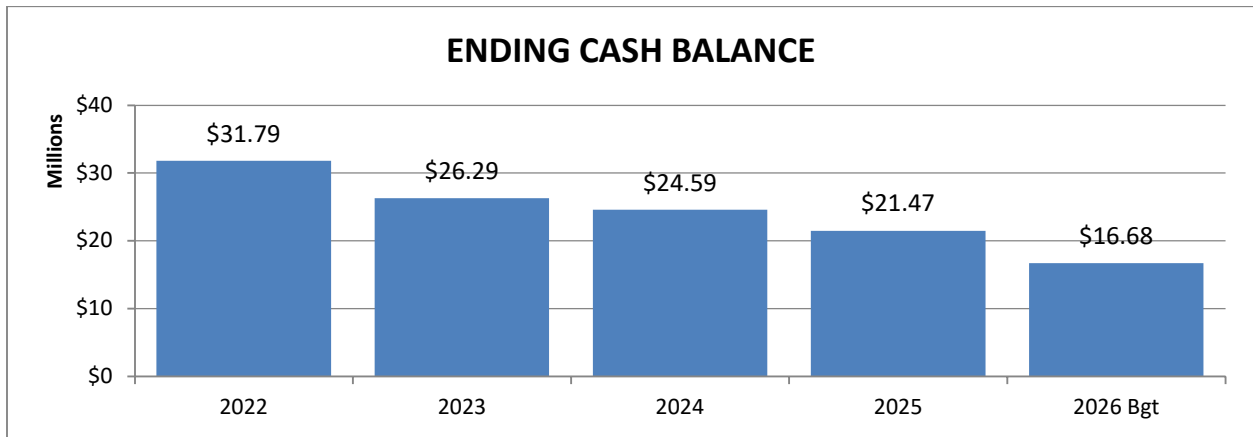
<b>Expenses (by category)</b>	<b>26,209,042</b>	<b>32,631,898</b>	<b>29,486,865</b>	<b>30,054,419</b>	<b>32,269,342</b>
<i>Personnel</i>	19,305	25,099	25,874	26,467	31,079
<i>Non-Personnel</i>	26,189,737	32,606,799	29,460,991	30,027,952	32,238,263

<b>Expenses (by area)</b>	<b>26,209,042</b>	<b>32,631,898</b>	<b>29,486,865</b>	<b>30,054,419</b>	<b>32,269,342</b>
<i>Council on Aging</i>	24,407,372	30,936,646	28,435,027	28,711,683	30,468,263
<i>Admin/Contracts</i>	1,200,349	1,110,526	565,289	692,736	1,151,079
<i>Adult Protect Svcs</i>	407,186	400,000	400,000	400,000	400,000
<i>Veterans Services</i>	194,135	184,726	86,549	250,000	250,000

<b>Ending Cash Balance</b>	<b>31,791,909</b>	<b>26,293,773</b>	<b>24,585,088</b>	<b>21,474,360</b>	<b>16,676,641</b>
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<b>Employees</b>	<b>0.15</b>	<b>0.15</b>	<b>0.15</b>	<b>0.15</b>	<b>0.15</b>
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**BACKGROUND** 2024 is the fourth 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.

**2026 BUDGET** The 2026 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 rebranded “Steps to Stability” and extended as a levy program for the five-year cycle. The program has helped nearly 1,200 seniors with utility assistance and provided over 300 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 2026 budget continues to support this program with \$1 million in levy funding.

RESTRICTED FUND BUDGET SUMMARIES: 2026

**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 \$6.62.

**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.

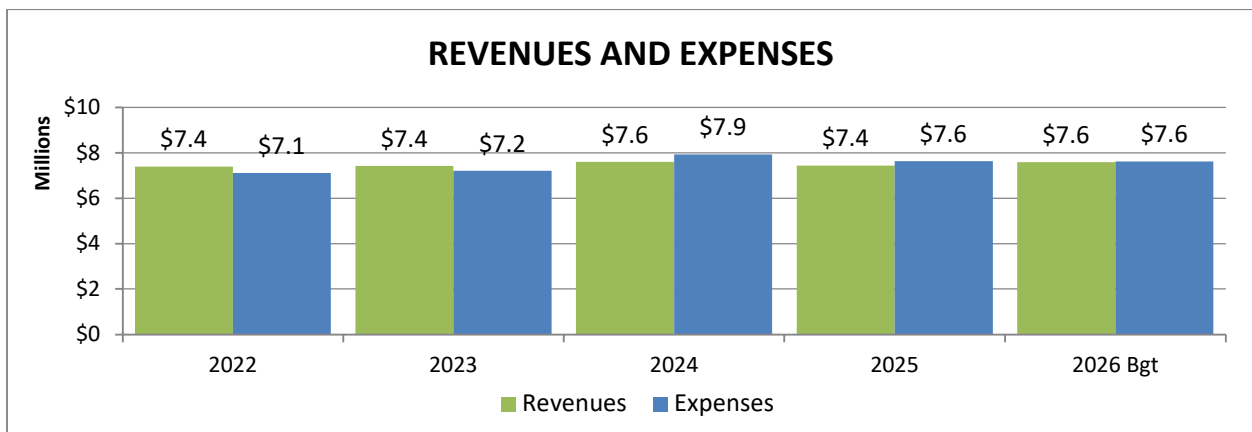
	2022	2023	2024	2025	2026 Budget
<b>Revenues</b>	<b>7,392,159</b>	<b>7,420,090</b>	<b>7,600,779</b>	<b>7,437,129</b>	<b>7,586,644</b>
Property Taxes	6,746,985	6,773,508	6,894,331	6,925,359	6,955,076
Intergovernmental	645,174	646,582	706,448	511,770	631,568

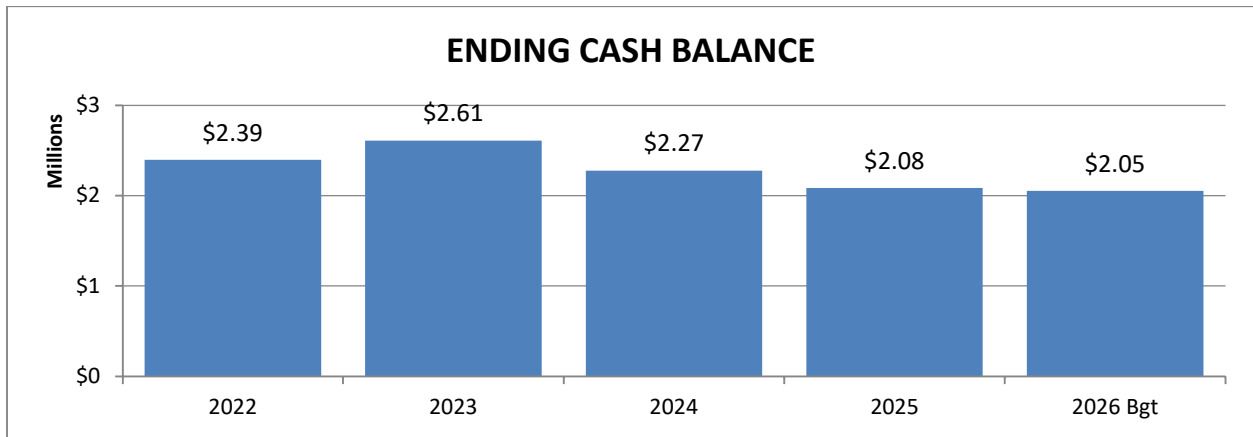
<b>Expenses (by category)</b>	7,109,621	7,208,850	7,932,996	7,626,705	7,620,552
Personnel	6,965	8,366	8,625	8,822	10,552
Non-Personnel	7,102,656	7,200,484	7,924,371	7,617,883	7,610,000

<b>Expenses (by area)</b>	<i>There is only one budgetary division in this fund.</i>				
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<b>Ending Cash Balance</b>	<b>2,394,781</b>	<b>2,606,021</b>	<b>2,273,804</b>	<b>2,084,229</b>	<b>2,050,322</b>
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<b>Employees</b>	<b>.05</b>	<b>.05</b>	<b>.05</b>	<b>.05</b>	<b>.05</b>
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**BACKGROUND** 2026 is the third year of the five-year levy cycle. The levy was approved without an increase in November 2023.

**2026 BUDGET** The 2026 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. The TLRC will conduct a mid-point review of the levy in 2026.

RESTRICTED FUND BUDGET SUMMARIES: 2026

**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 \$6.36 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

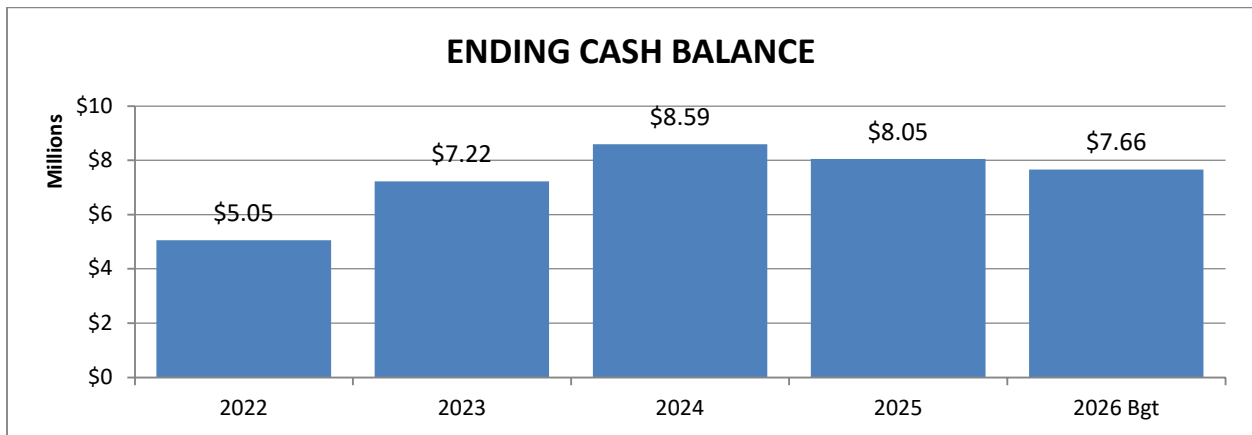
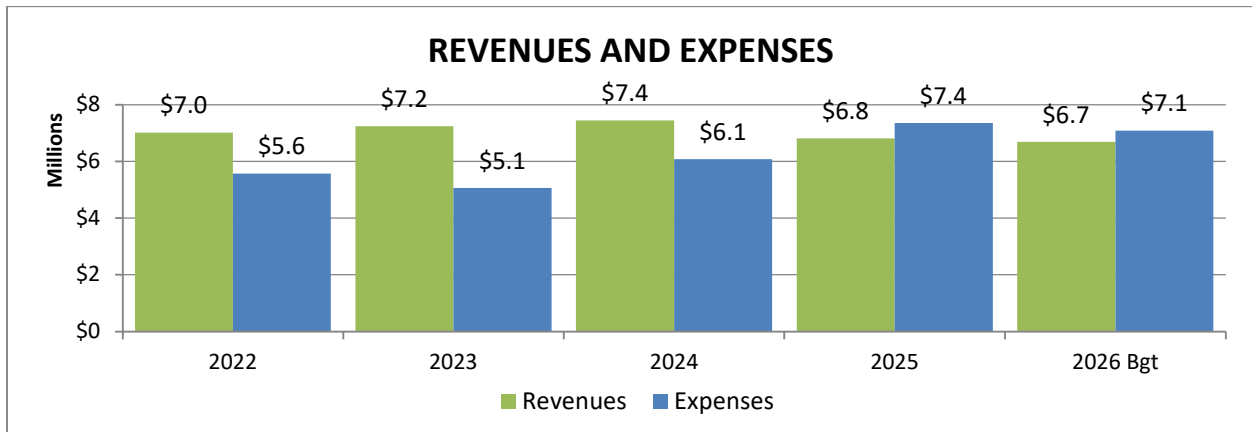
	2022	2023	2024	2025	2026 Budget
<b>Revenues</b>	<b>7,013,844</b>	<b>7,235,472</b>	<b>7,437,022</b>	<b>6,813,009</b>	<b>6,683,009</b>
<i>Property Taxes</i>	5,927,736	5,953,173	6,046,426	6,076,862	6,075,699
<i>Intergovernmental</i>	620,257	621,687	606,374	488,147	607,310
<i>Misc/Transfers</i>	465,851	660,612	784,222	248,000	-

<b>Expenses (by category)</b>	<b>5,563,885</b>	<b>5,060,326</b>	<b>6,073,161</b>	<b>7,351,029</b>	<b>7,076,272</b>
<i>Personnel</i>	1,831,630	1,895,534	1,968,662	2,014,849	2,434,222
<i>Non-Personnel</i>	3,732,255	3,164,792	4,104,499	5,336,180	4,642,050

<b>Expenses (by area)</b>	<b>5,563,887</b>	<b>5,060,325</b>	<b>6,073,161</b>	<b>7,351,029</b>	<b>7,076,272</b>
<i>Jail-Based Treatment</i>	3,261,733	2,710,646	3,336,400	4,506,301	4,155,754
<i>Sheriff Personnel</i>	1,056,861	1,180,475	1,104,452	1,065,046	1,216,027
<i>Office of Reentry</i>	571,852	587,860	654,859	749,757	851,536
<i>Municipal Ct Eval</i>	358,398	372,145	386,492	253,057	273,602
<i>Administration</i>	98,361	100,721	380,678	434,131	212,483
<i>Veterans Court</i>	162,327	81,182	157,221	93,788	102,280
<i>Prevention First!</i>	54,355	27,296	53,059	60,000	60,000
<i>513 Relief Bus</i>	-	-	-	188,949	204,590

<b>Ending Cash Balance</b>	<b>5,049,125</b>	<b>7,224,272</b>	<b>8,588,132</b>	<b>8,050,112</b>	<b>7,656,849</b>
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<b>Employees</b>	<b>21.93</b>	<b>22.45</b>	<b>21.95</b>	<b>22.51</b>	<b>23.49</b>
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**BACKGROUND** 2026 is the second 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).

**2026 BUDGET** The 2026 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 in 2024. This allows MHR SB, 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. MHR SB’s first annual report on these programs and their outcomes is due in early 2026. The levy also provides funding support for operating costs related to the 513Relief Bus.

In addition to property taxes, the 2026 revenue budget continues to include 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 were noted in the 2019 levy review. Going forward Memorandums of Understanding have been developed with all levy partners with annual reporting requirements.

RESTRICTED FUND BUDGET SUMMARIES: 2026

**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.

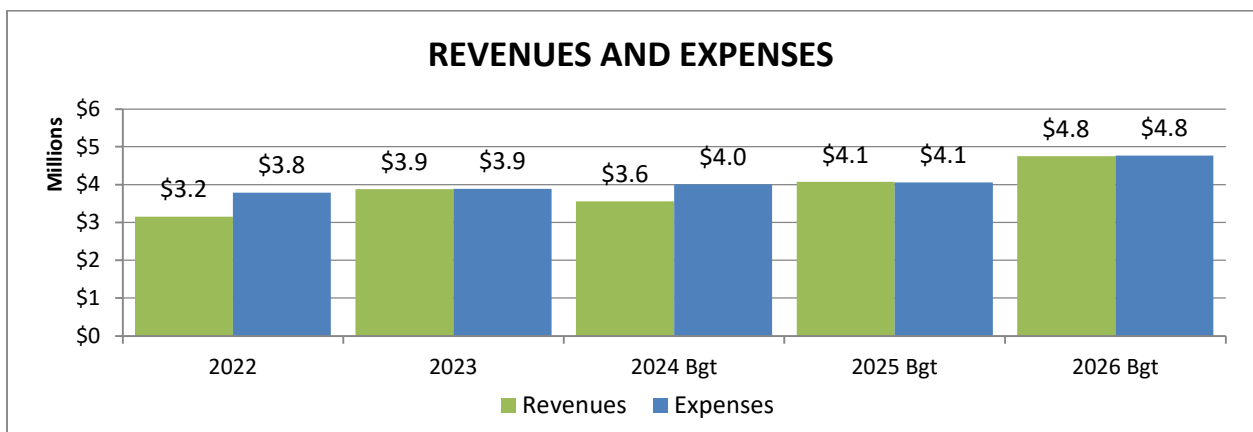
	2022	2023	2024	2025	2026 Budget
<b>Revenues</b>	<b>3,154,229</b>	<b>3,875,209</b>	<b>3,557,132</b>	<b>4,073,562</b>	<b>4,752,863</b>
<i>Federal Grants</i>	1,011,123	1,260,263	1,042,429	1,133,969	1,179,625
<i>State Grants</i>	1,636,110	1,849,996	1750210	1,941,766	2,641,525
<i>Other Revenue</i>	506,996	764,950	764,4931	997,827	931,713

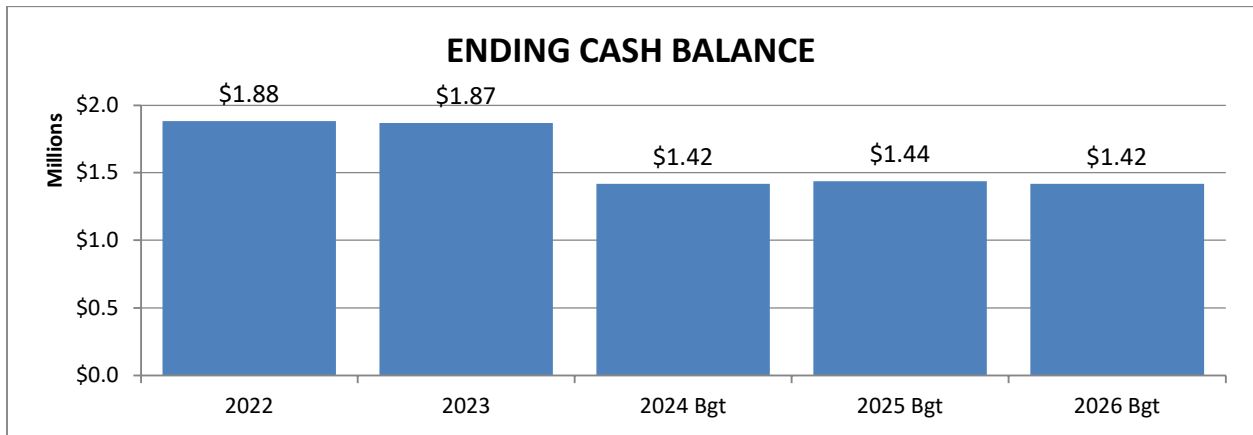
<b>Expenses (by category)</b>	<b>3,787,686</b>	<b>3,891,452</b>	<b>4,006,622</b>	<b>4,054,791</b>	<b>4,770,169</b>
<i>Personnel</i>	2,660,528	3,041,303	3,186,671	3,148,474	3,508,622
<i>Non-personnel</i>	902,373	639,402	707,427	755,301	1,129,172
<i>Capital</i>	224,785	210,747	112,524	151,016	132,375

<b>Expenses (by area)</b>	<b>3,787,686</b>	<b>3,891,451</b>	<b>4,006,622</b>	<b>4,054,791</b>	<b>4,770,169</b>
<i>Air Quality Mgmt.</i>	3,151,436	3,192,952	3,360,102	3,456,194	3,823,331
<i>Other Grants</i>	636,250	698,499	646,520	598,597	946,838

<b>Ending Cash Balance</b>	<b>1,882,731</b>	<b>1,866,488</b>	<b>1,416,998</b>	<b>1,435,769</b>	<b>1,418,462</b>
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<b>Employees</b>	<b>35.75</b>	<b>35.80</b>	<b>34.41</b>	<b>34.41</b>	<b>30.74</b>
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**BACKGROUND** The Southwest Ohio Air Pollution Control Agency (Agency) is a local air authority for Ohio. The Agency has a contract with the Ohio EPA and a Work Plan with USEPA to implement air quality regulations in southwest Ohio.

**2026 BUDGET** In 2026, the Agency’s primary expenditure will continue to be personnel costs, which represents approximately 78% of total expenditures.

Additionally, the Agency plans to replace a vehicle and various scientific equipment used for air quality monitoring. The increase in State resources is due to how Ohio addressed a funding gap from declining industrial activity by raising fees on emission sources and redirecting the revenue to grants that support local air agencies.

Environmental Services will be moving to the Central campus in 2026.

**PRIOR YEARS** The particulate filter weigh lab at 250 William Howard Taft is being discontinued in 2025 due to changing operational needs. One lab staff member retired early this year, and the other will be reassigned within the Agency.

Significant air pollution monitoring equipment will be relocated due to the move to Central Campus. The cost for moving this equipment and constructing a new ambient air monitoring shelter is \$150,000. These expenses are fully funded by a grant from the USEPA.

In 2023 and 2024, the Agency received three substantial grants from 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: 2026

**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

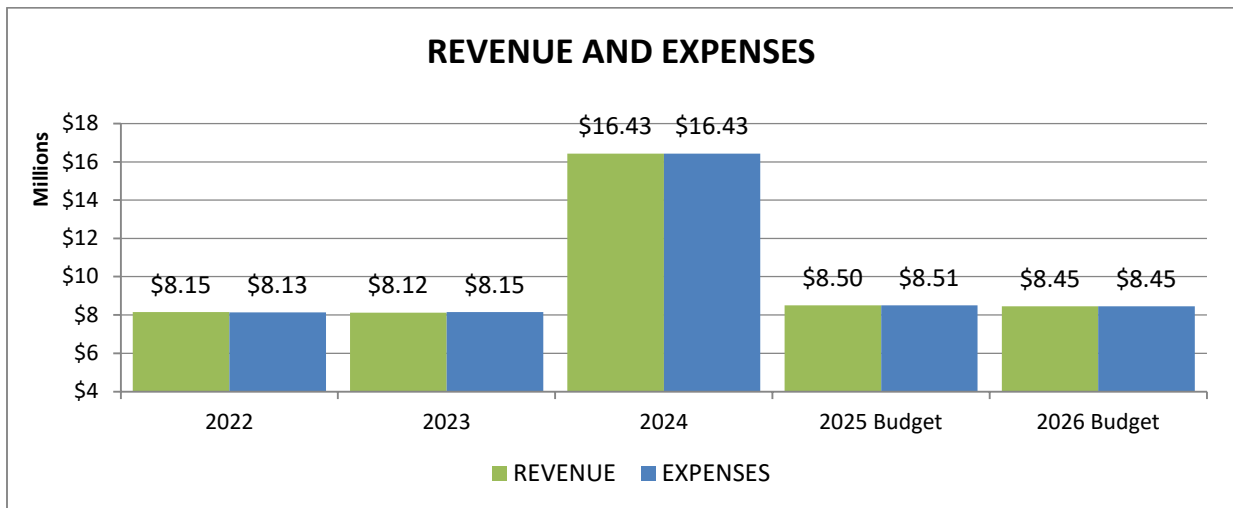
	2022	2023	2024	2025 Budget	2026 Budget
<b>Revenues</b>	<b>8,149,818</b>	<b>8,121,401</b>	<b>16,434,765</b>	<b>8,503,000</b>	<b>8,451,000</b>
Transfers-In	5,672,022	5,706,910	6,410,170	6,770,000	6,721,000
Sales Tax	2,144,330	2,145,580	1,437,770	1,440,000	1,437,000
JFS Leases	263,956	234,159	233,893	225,000	225,000
Intergovernmental	69,509	34,752	8,352,932	68,000	68,000

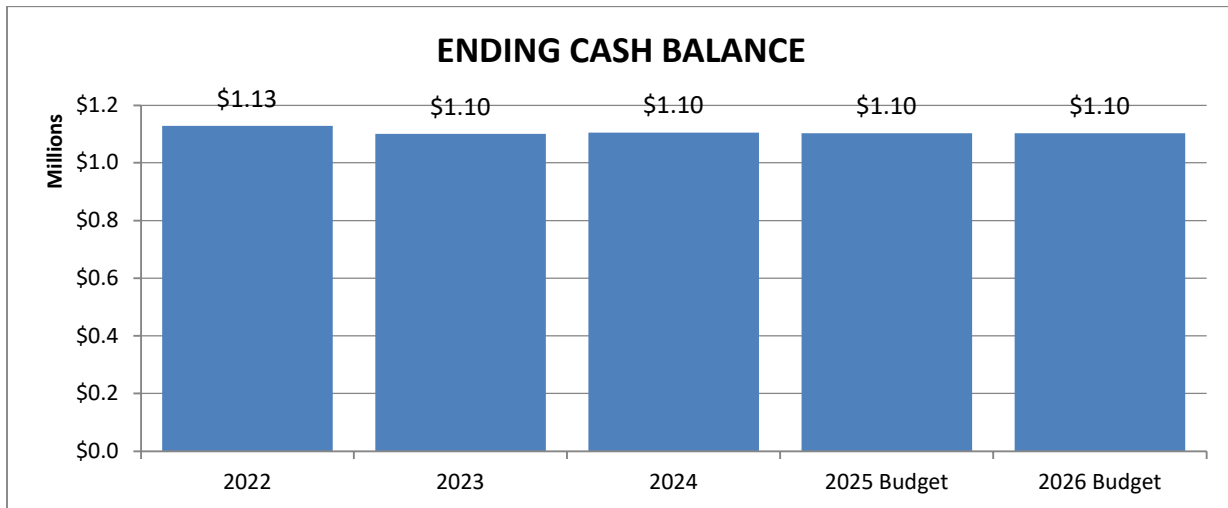
<b>Expenses (by category)</b>	<b>8,134,251</b>	<b>8,149,147</b>	<b>16,430,350</b>	<b>8,505,000</b>	<b>8,451,000</b>
Debt Service	8,134,251	8,149,147	16,430,350	8,505,000	8,451,000

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

<b>Ending Cash Balance</b>	<b>1,127,693</b>	<b>1,099,947</b>	<b>1,104,362</b>	<b>1,102,362</b>	<b>1,102,362</b>
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<b>Employees</b>	-	-	-	-	-
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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.

**2026 BUDGET** The 2026 GO Unvoted Debt budget is flat compared to 2025 as no debt has been refunded/retired or issued. The budget will be revised before year-end to capture the JFS-Central Campus issue that was at market during budget development. The capital plan also references the expense of a portion of the accumulated balance in this fund. We anticipate spending \$750,000 of reserve for capital needs in 2025.

**PRIOR YEARS** In 2024 two issues were retired (-\$505K for Parkhaus and Communications Center’s Voice Tone Alerting Project, both of which were supported by restricted funds) refunding of a 2015 Various Purpose issue (-\$355K), and an issuance of a new Various Purpose series (+\$1.16M). 2024 data also shows the impact of the full value of the refunding transaction on revenue and expenses.

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: 2026

**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

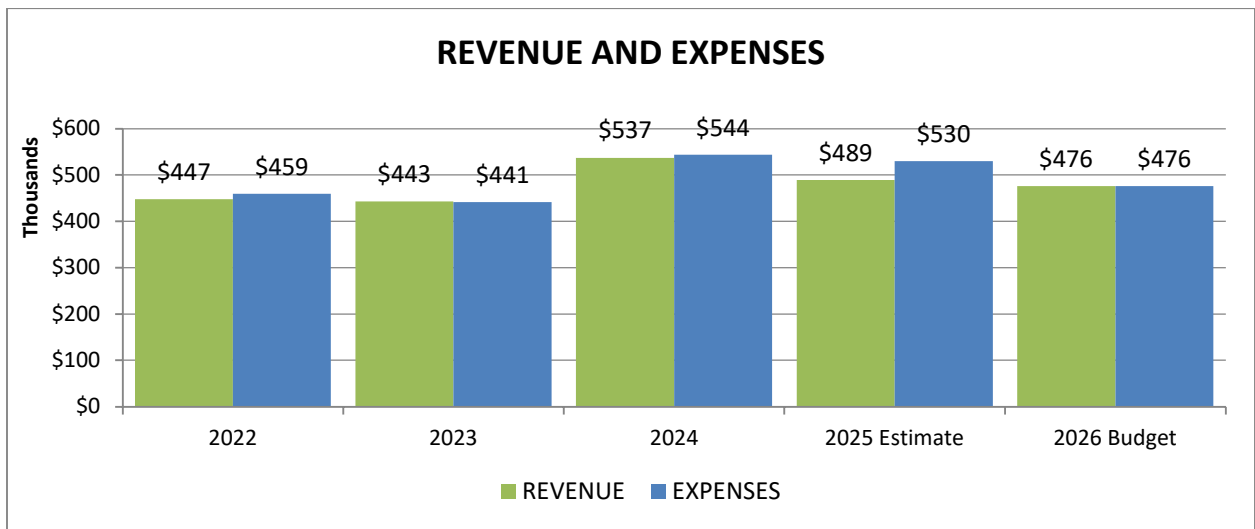
	2022	2023	2024	2025 Estimate	2026 Budget
<b>Revenues</b>	<b>447,412</b>	<b>442,526</b>	<b>536,977</b>	<b>488,946</b>	<b>475,900</b>
Property Assessments	436,961	428,060	522,338	466,646	455,900
Transfers-In	10,451	14,466	14,639	22,300	20,000

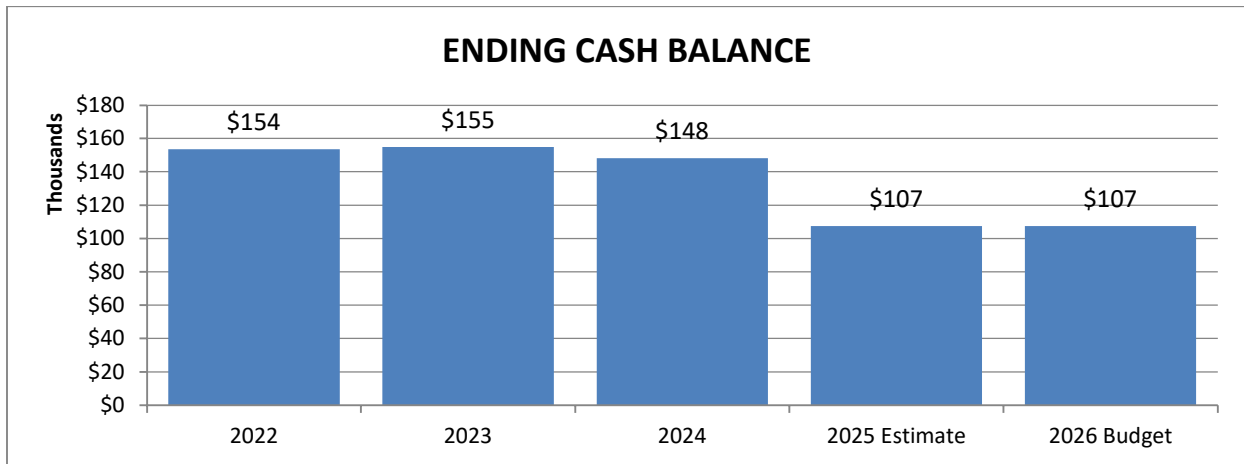
<b>Expenses (by category)</b>	<b>459,070</b>	<b>441,130</b>	<b>543,784</b>	<b>529,600</b>	<b>475,900</b>
Debt Service	459,070	441,130	543,784	517,600	475,900
Transfers-Out	-	-	-	12,000	-

<b>Expenses (by area)</b>	<i>There is only one budgetary division in this fund.</i>
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<b>Ending Cash Balance</b>	<b>153,503</b>	<b>154,900</b>	<b>148,093</b>	<b>107,439</b>	<b>107,439</b>
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<b>Employees</b>	-	-	-	-	-
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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 should be roughly equal to the annual debt service.

**2026 BUDGET** The 2026 Special Assessment Debt Fund stays relatively flat to last year as there were no additional debt issuances in 2025. A 2005 issuance was retired, relieving \$10K of debt service expenses.

**PRIOR YEARS** In 2025, the 2024 special assessment debt issuance (\$134K) was less than the 2004 issuance (\$625K) which was retired in 2024.

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: 2026

**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

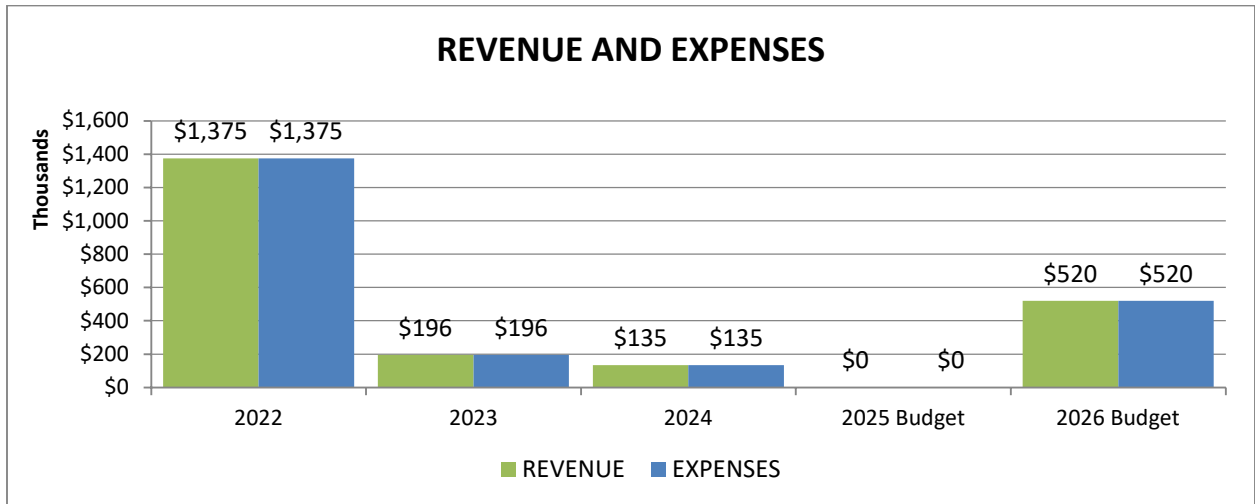
	2022	2023	2024	2025 Estimate	2026 Budget
<b>Revenues</b>	<b>1,374,650</b>	<b>195,750</b>	<b>134,500</b>	-	<b>520,000</b>
<i>Bond Proceeds</i>	1,374,650	195,750	134,500	-	520,000

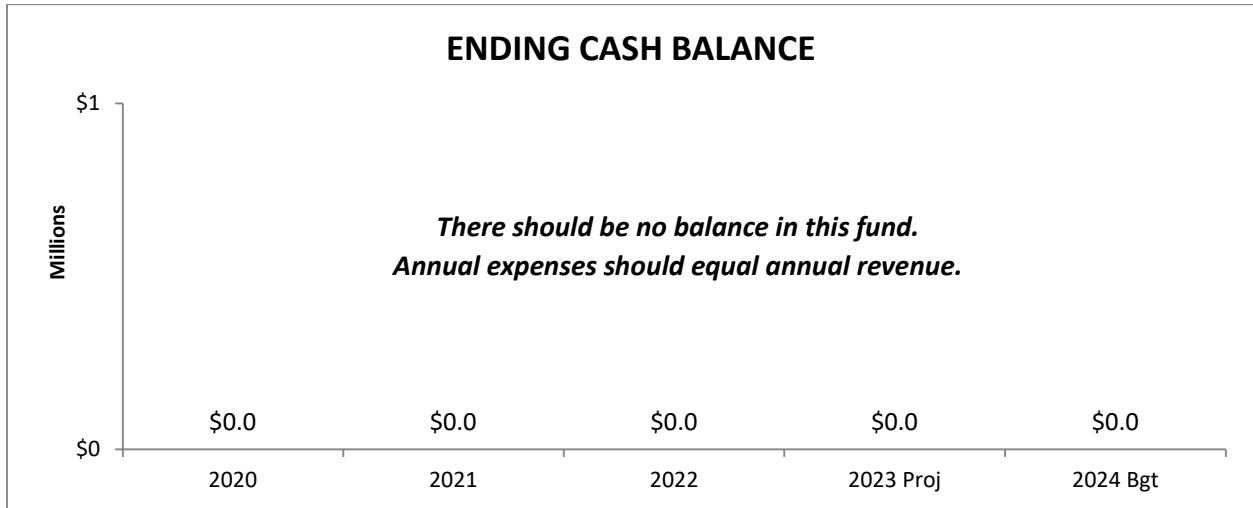
<b>Expenses (by category)</b>	<b>1,374,650</b>	<b>195,750</b>	<b>134,500</b>	-	<b>520,000</b>
<i>Project</i>	1,370,400	192,000	132,000	-	500,000
<i>Cost of Issuance</i>	4,250	3,750	2,500	-	20,000

<b>Expenses (by area)</b>	<i>There is only one budgetary division in this fund.</i>				
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<b>Ending Cash Balance</b>	-	-	-	-	-
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<b>Employees</b>	-	-	-	-	-
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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.)

**2026 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, 2021 and 2025.

RESTRICTED FUND BUDGET SUMMARIES: 2026

**Fund 931-003 Workers' Compensation Reserve**

**Dept** Non-Departmentals

**Sources** Annual department billings as a percentage of an employee's salaries. Infrequent refunds from the Ohio Bureau of Workers Compensation.

**Uses** The Workers' Compensation Reserve provides funding for current and future related claims.

**ORC** Section 4123.31 Workers' Compensation Fund

	2022	2023	2024	2025	2026 Budget
<b>Revenues</b>	<b>1,425,309</b>	<b>1,544,251</b>	<b>691,284</b>	<b>832,738</b>	<b>675,921</b>
Dept Collections	1,409,320	1,510,876	664,471	728,072	675,921
Other Revenue	15,989	33,375	26,813	104,666	-

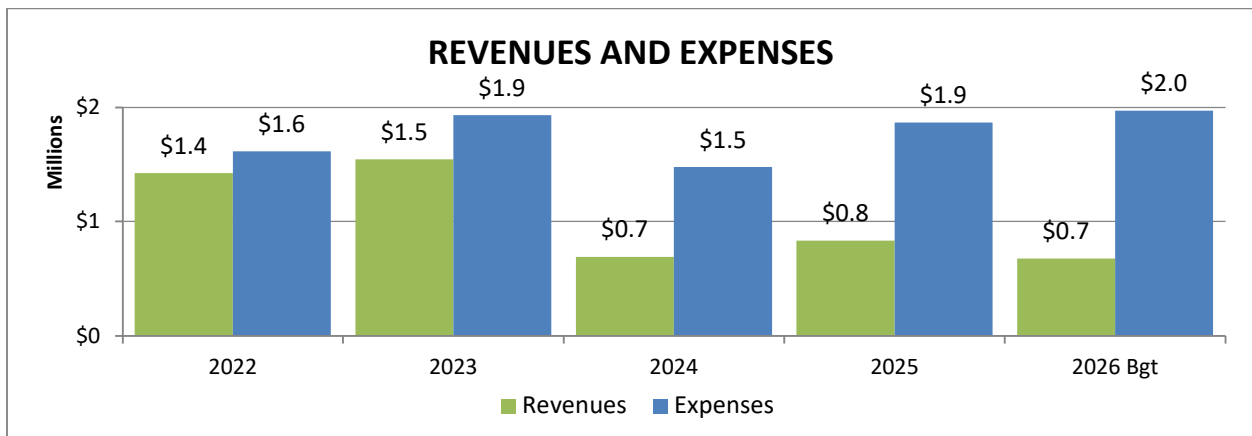
<b>Workers Comp Rate</b>	<b>0.49%</b>	<b>0.49%</b>	<b>0.19%</b>	<b>0.19%</b>	<b>0.19%</b>
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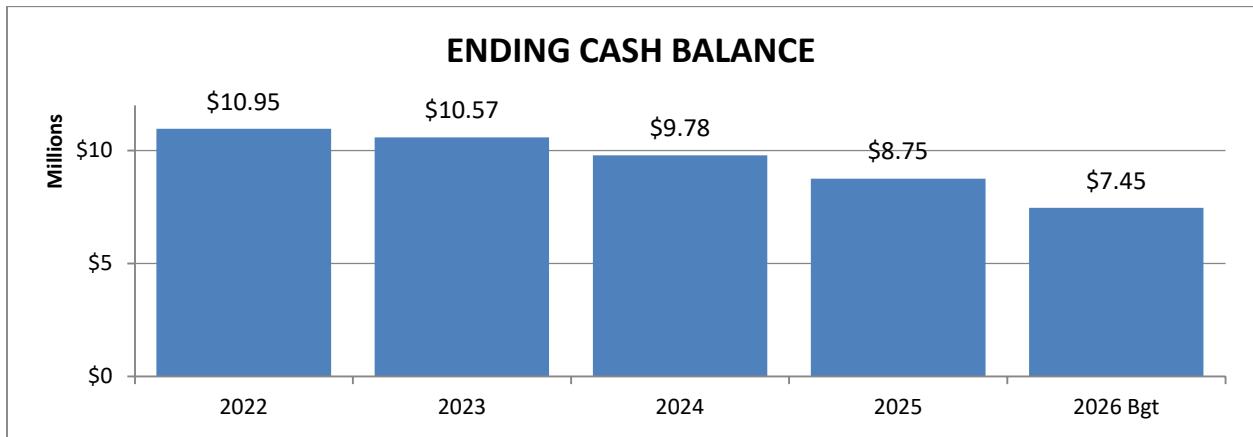
<b>Expenses (by category)</b>	<b>1,613,626</b>	<b>1,930,435</b>	<b>1,477,427</b>	<b>1,865,237</b>	<b>1,971,204</b>
Personnel	181,368	210,488	207,278	160,643	199,534
Non-Personnel	1,432,258	1,719,947	1,270,149	1,704,594	1,771,670

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

<b>Ending Cash Balance</b>	<b>10,953,197</b>	<b>10,567,012</b>	<b>9,780,869</b>	<b>8,748,369</b>	<b>7,453,086</b>
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<b>Employees</b>	<b>2.15</b>	<b>2.15</b>	<b>2.15</b>	<b>2.15</b>	<b>2.10</b>
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**2026 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. The rate is low to continue a planned draw down of the reserve levels.

**PRIOR YEARS** 2025 revenues are higher due to a refund. In 2020, the state returned premium refunds in the amount of \$5.8 million in additional revenue which rose reserve levels substantially.

RESTRICTED FUND BUDGET SUMMARIES: 2026

**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.

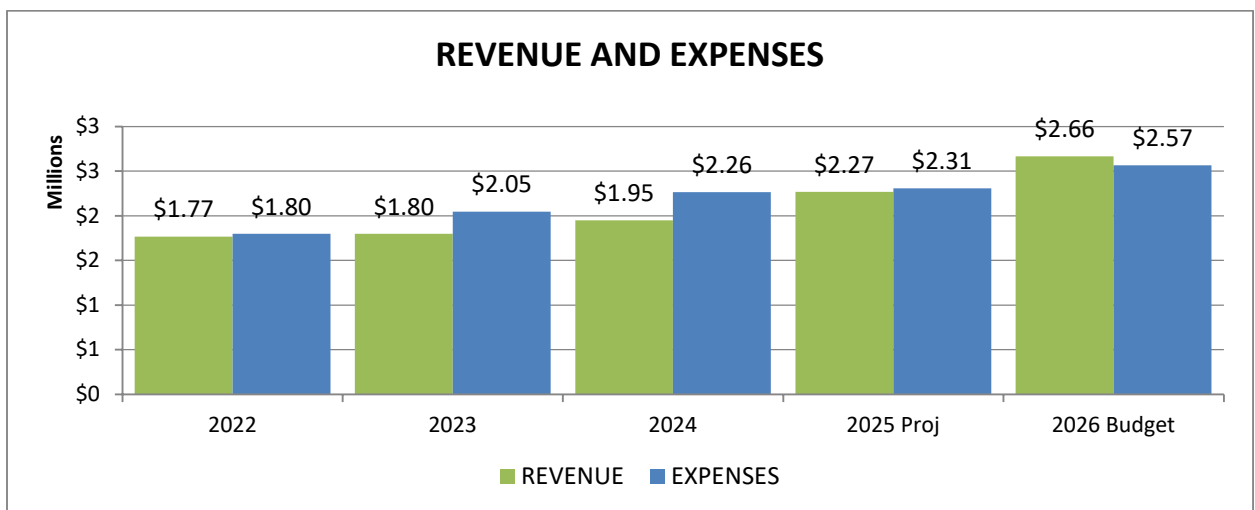
	2022	2023	2024	2025 Estimate	2026 Request
<b>Revenues</b>	<b>1,767,481</b>	<b>1,799,353</b>	<b>1,950,513</b>	<b>2,268,000</b>	<b>2,664,900</b>
Service Fees	1,767,250	1,799,270	1,950,260	2,268,000	2,664,900
Misc Revenue	231	83	253	-	-

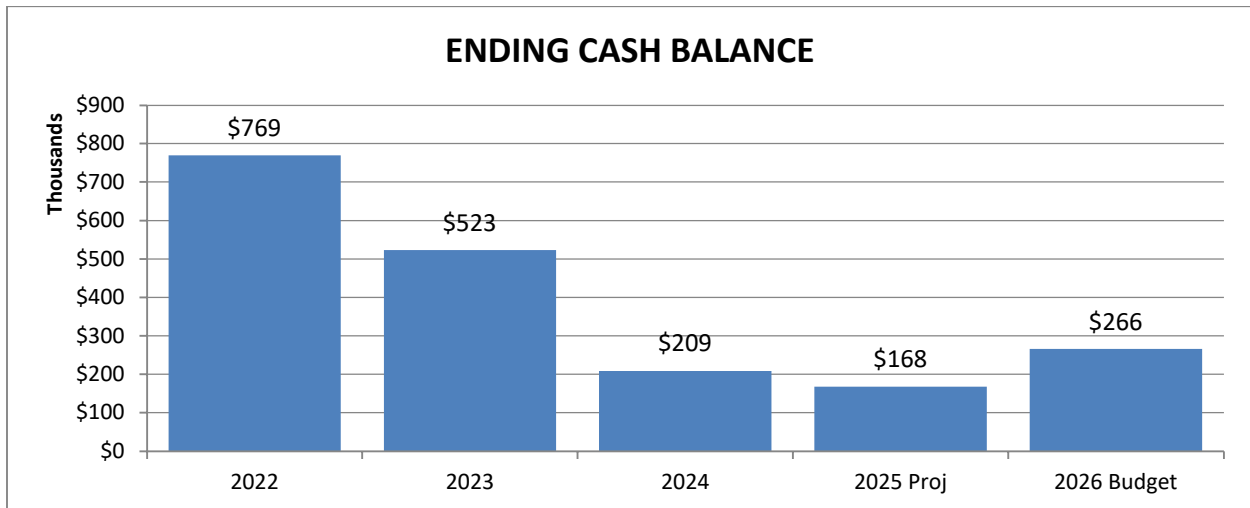
	2022	2023	2024	2025 Estimate	2026 Request
<b>Expenses</b>	<b>1,798,233</b>	<b>2,045,600</b>	<b>2,264,640</b>	<b>2,308,968</b>	<b>2,566,684</b>
Personnel	1,279,269	1,455,205	1,629,725	1,632,471	1,736,911
Non-Personnel	412,866	480,354	573,542	676,497	729,773
Capital	106,097	110,042	61,373	-	100,000

<b>Expenses (by area)</b>	<i>There is only one budgetary division in this fund.</i>				
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	2022	2023	2024	2025	2026
<b>Ending Cash Balance</b>	<b>769,220</b>	<b>522,973</b>	<b>208,846</b>	<b>167,878</b>	<b>266,094</b>

	2022	2023	2024	2025	2026
<b>Employees</b>	<b>14.00</b>	<b>14.00</b>	<b>15.00</b>	<b>15.00</b>	<b>13.00</b>





**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.

**2026 REQUEST** The 2026 request continues the trend on increasing expenses alongside a substantial increase to ACSIS service fees revenue to bring user fees in line with ACSIS expenses and grow fund reserves.

**PRIOR YEARS** In 2025, the agency increased its actual spending substantially from 80% of its budget to just under 100%. This placed a significant burden on fund reserves. The Auditor’s office shifted positions to minimize the impact to fund reserves, but a \$250,000 injection was still needed in 2025 to keep the fund solvent.

RESTRICTED FUND BUDGET SUMMARIES: 2026

**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

	2022	2023	2024	2025	2026 Budget
<b>Revenues</b>	<b>12,365,745</b>	<b>15,518,309</b>	<b>13,869,330</b>	<b>12,687,772</b>	<b>18,111,021</b>
<i>GF Subsidy</i>	10,500,000	13,525,000	11,800,000	10,659,341	16,000,000
<i>Other Local Funding</i>	1,865,745	1,993,309	2,069,330	2,028,431	2,111,021

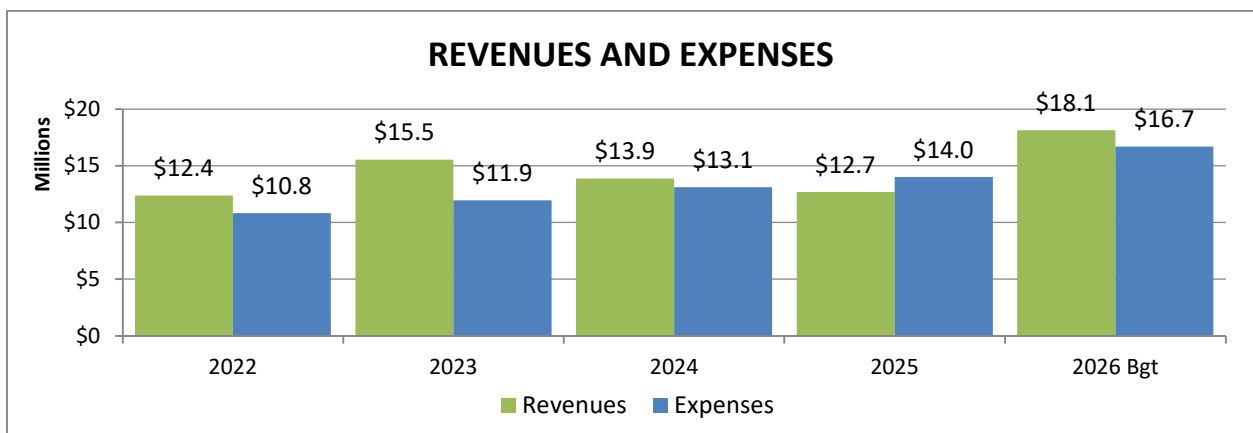
<b>Detail Rate</b>	5.00	5.00	5.00	5.00	5.00
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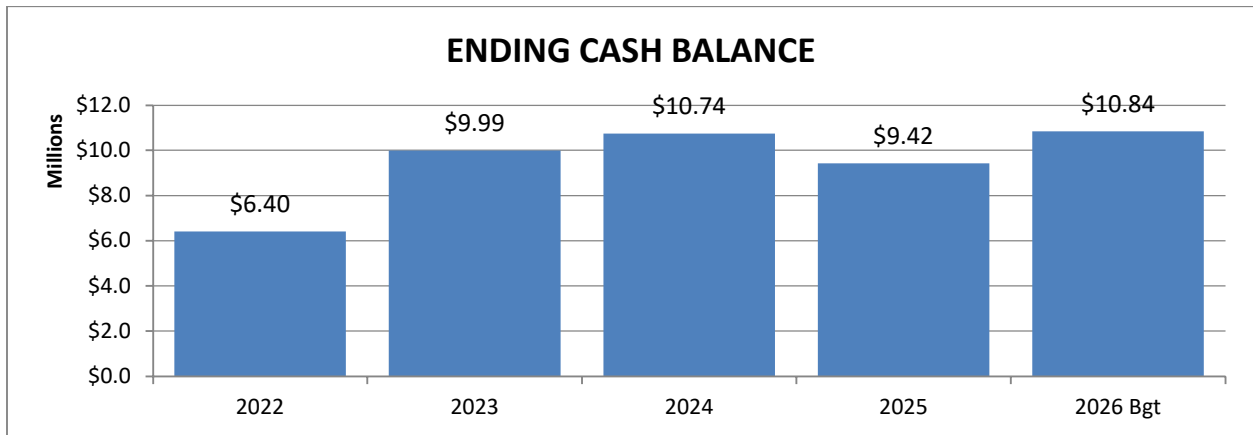
<b>Expenses (by category)</b>	<b>10,812,540</b>	<b>11,935,282</b>	<b>13,113,564</b>	<b>14,009,846</b>	<b>16,686,474</b>
<i>Personnel</i>	6,251,845	6,702,317	7,141,195	7,498,408	8,107,448
<i>Non-Personnel</i>	2,409,963	2,604,558	2,982,634	3,736,551	4,641,156
<i>Capital</i>	296,707	774,082	1,138,410	1,773,512	2,932,500
<i>Debt Service</i>	1,848,275	1,848,825	1,846,075	1,001,375	1,005,370
<i>Transfers</i>	5,750	5,500	5,250	-	-

<b>Expenses (by area)</b>	<b>10,812,540</b>	<b>11,935,282</b>	<b>13,113,565</b>	<b>14,009,847</b>	<b>16,686,474</b>
<i>Administration</i>	1,173,004	1,321,666	1,140,137	1,347,242	1,510,797
<i>Operations</i>	9,639,536	10,613,616	11,973,428	12,662,605	15,175,677

<b>Ending Cash Balance</b>	<b>6,402,341</b>	<b>9,985,368</b>	<b>10,741,134</b>	<b>9,419,059</b>	<b>10,843,606</b>
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<b>Employees</b>	<b>89.27</b>	<b>90.60</b>	<b>92.60</b>	<b>98.60</b>	<b>97.60</b>
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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 success.

**2026 BUDGET** The detail rate remains level for 2026 at \$5. Staffing levels continue to improve. This department typically budgets at higher level than is realized. The 2026 budget is the first budget at the new facility as well as maintaining a fully functioning back up and training facility. They continue to budget and plan for potential unexpected expenses related to the new operations environment. In addition, there are strategic capital improvements necessary to high uptime, critical infrastructure that serves our public safety countywide.

**PRIOR YEARS** For 2025, capital increased mostly due to the upgrade and expansion of the microwave radio network. Reserves increased in 2023 and 2024, however, \$5M will be used 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.

RESTRICTED FUND BUDGET SUMMARIES: 2026

**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

	2022	2023	2024	2025	2026 Budget
<b>Revenues</b>	<b>62,880,206</b>	<b>61,974,450</b>	<b>68,938,855</b>	<b>77,829,254</b>	<b>77,983,405</b>
<i>Dept Collect &amp; Svc Fees</i>	61,801,179	60,288,112	66,811,490	75,462,820	75,877,637
<i>Other Revenues</i>	1,079,027	1,686,338	2,127,365	2,366,434	2,105,768

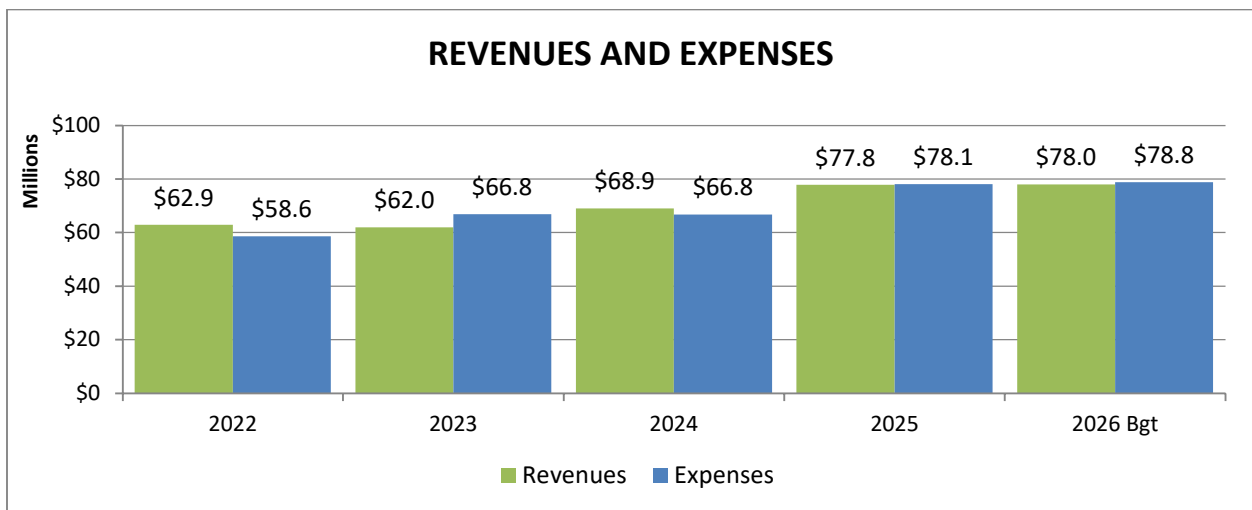
<b>Universal Rate</b>	12,450	12,177	13,002	14,813	14,813
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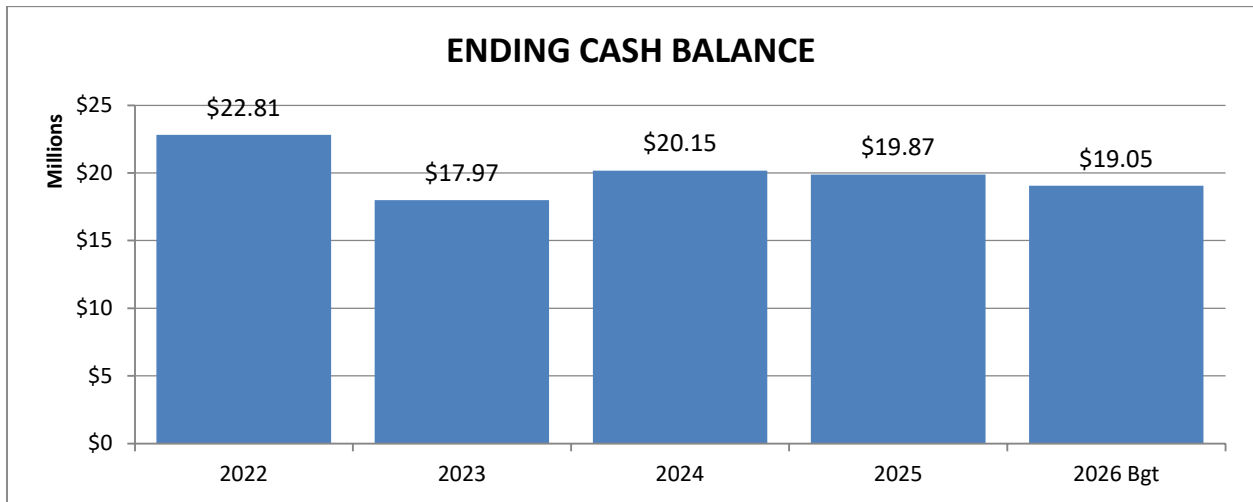
<b>Expenses (by category)</b>	2022	2023	2024	2025	2026 Budget
<i>Personnel</i>	576,529	624,073	950,660	1,054,059	1,073,036
<i>Non-Personnel</i>	4,769,879	4,603,567	4,411,009	7,132,997	3,786,250
<i>Medical Claims</i>	53,274,894	61,578,241	61,398,259	69,922,208	73,946,155

<b>Expenses (by area)</b>	<i>There is only one budgetary division in this fund.</i>				
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<b>Ending Cash Balance</b>	<b>22,805,859</b>	<b>17,974,429</b>	<b>20,153,356</b>	<b>19,873,345</b>	<b>19,051,309</b>
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<b>Employees</b>	<b>3.10</b>	<b>2.65</b>	<b>3.15</b>	<b>3.15</b>	<b>2.95</b>
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**2026 BUDGET** For 2026, the universal rate was held at the 2025 rate as reserves remain strong. The 2026 budget is anticipated to draw down reserves by just over \$800,000. Claims are projected to increase in 2026. Employee counts have changed due to reallocation. 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.

**PRIOR YEARS** 2025 non-personnel expenses are estimated higher due to contractual services with the Marathon health clinic. 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 compared to budget. For 2020, claims also closed lower than expected, growing fund balance by \$4.4M.

RESTRICTED FUND BUDGET SUMMARIES: 2026

**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.

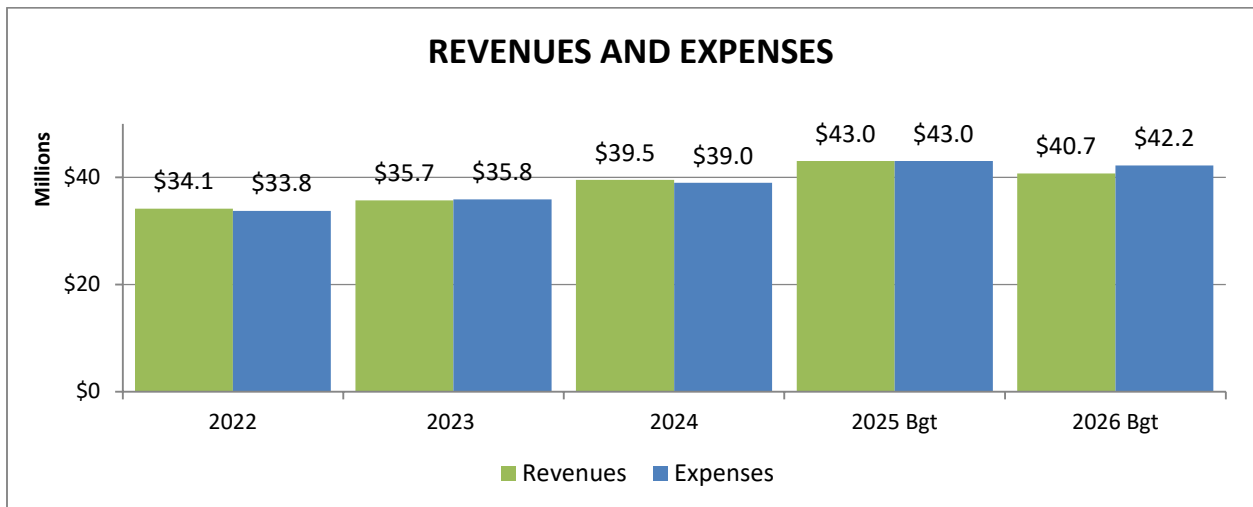
	2022	2023	2024	2025 Budget	2026 Budget
<b>Revenues</b>	<b>34,116,164</b>	<b>35,689,488</b>	<b>39,518,771</b>	<b>43,039,118</b>	<b>40,724,342</b>
<i>Sales Tax</i>	33,059,836	33,555,923	38,466,641	42,351,250	39,906,842
<i>Football Revenue</i>	1,056,328	2,133,565	1,052,130	687,868	817,500

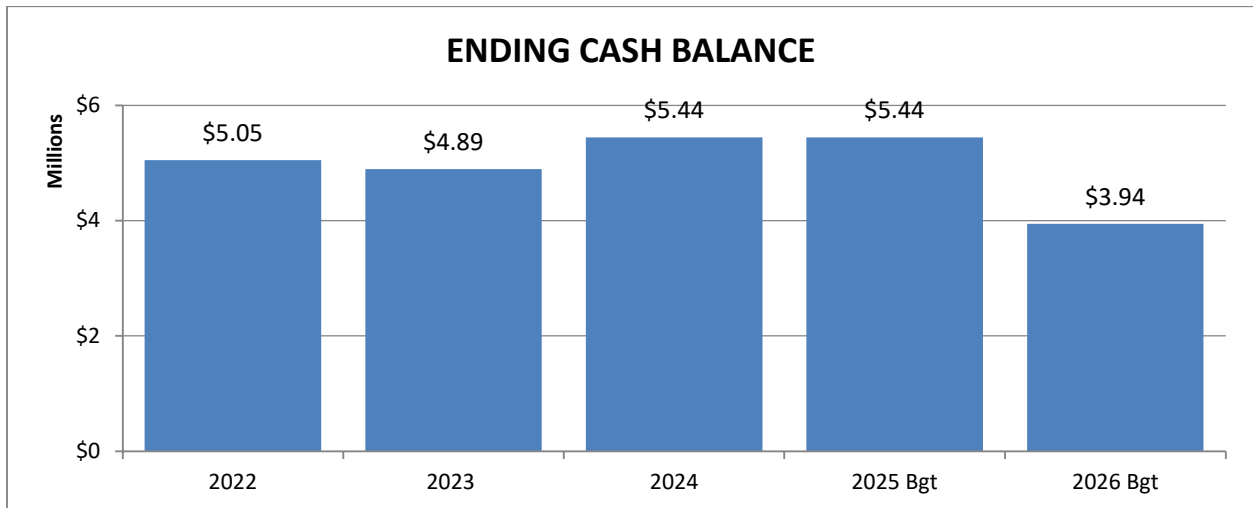
<b>Expenses (by category)</b>	<b>33,750,061</b>	<b>35,848,648</b>	<b>38,966,187</b>	<b>43,040,207</b>	<b>42,223,151</b>
<i>Personnel</i>	2,323,613	2,474,639	2,507,161	2,787,365	2,856,282
<i>Non-Personnel</i>	7,552,504	9,039,343	10,381,857	13,829,842	13,517,619
<i>Capital</i>	242,113	276,426	461,950	420,000	771,250
<i>Debt Service</i>	23,631,831	24,058,240	25,615,219	26,003,000	25,078,000

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

<b>Ending Cash Balance</b>	<b>5,048,554</b>	<b>4,889,393</b>	<b>5,441,977</b>	<b>5,440,888</b>	<b>3,942,080</b>
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<b>Employees</b>	<b>28.43</b>	<b>29.18</b>	<b>29.13</b>	<b>30.13</b>	<b>31.13</b>
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**2026 BUDGET** In 2025, the County and Cincinnati Bengals entered a new 11-year lease with additional options for renewal. Under the new lease, the County will be investing \$350 million into Paycor Stadium – complementing the Team’s \$120 million and anticipated future contributions from the State. The County’s investment will ultimately impact debt service, amortized over 15 years; however, that impact will be minimized in the short-term using Bond Anticipation Notes. Stadia and Parking staff are working with PBSL, Inc to ensure that core operating expenditures remain sustainable and within the constraints of the County’s Riverfront Sales Tax Model.

Overall, 2026 employee positions increase by 1.0 and the budget is 1.95% higher than the 2025 budget. The PBSL budget includes one additional third-shift cleaning employee, offset by savings in the non-personnel expenditure category. Capital outlay has increased by 83.63%, primarily due to the replacement of a significant amount of obsolete equipment.

**PRIOR YEARS** This fund is balanced annually with transfers from the riverfront sales tax. The football revenue category 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. The 2025 estimate for non-personnel expenses is trending 33% higher, primarily due to increased costs in the Football Stadium Other category (OCA 680185). Insurance expenses rose significantly compared to 2024, and contractual services increased by over \$1 million, largely driven by consulting services related to the Bengals lease. Additionally, employee headcount grew by 1.0 with the addition of a support staff member whose responsibilities are split evenly between IT parking operations and inventory/auction support. 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: 2026

**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.

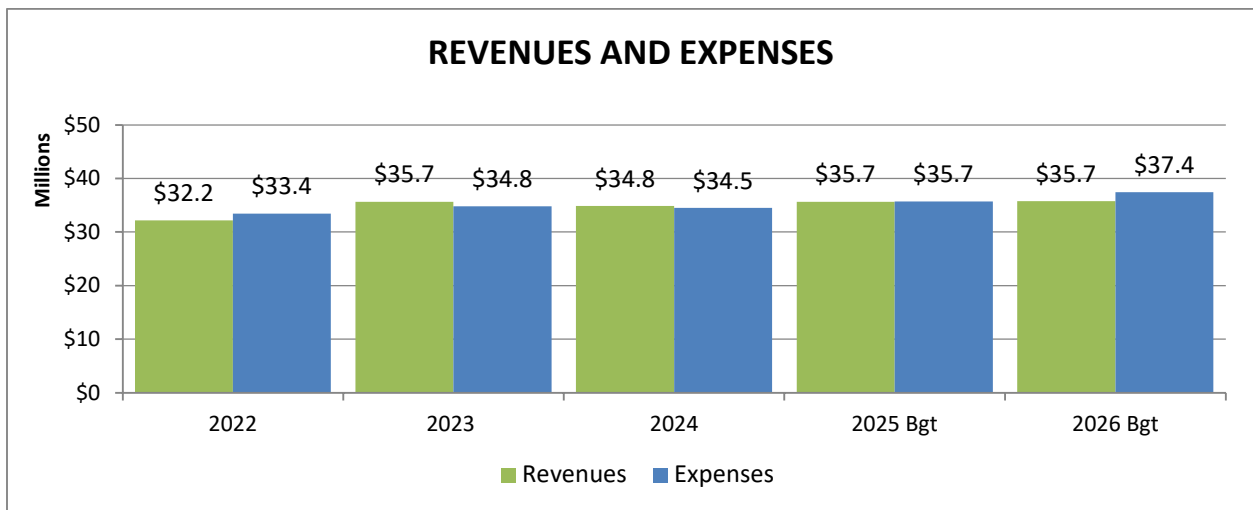
	2022	2023	2024	2025 Budget	2026 Budget
<b>Revenues</b>	<b>32,183,498</b>	<b>35,658,846</b>	<b>34,845,417</b>	<b>35,659,988</b>	<b>35,734,749</b>
<i>Sales Tax</i>	31,312,014	34,528,657	33,643,879	34,933,987	35,008,748
<i>Ballpark Revenue</i>	871,484	1,130,189	1,201,538	726,001	726,001

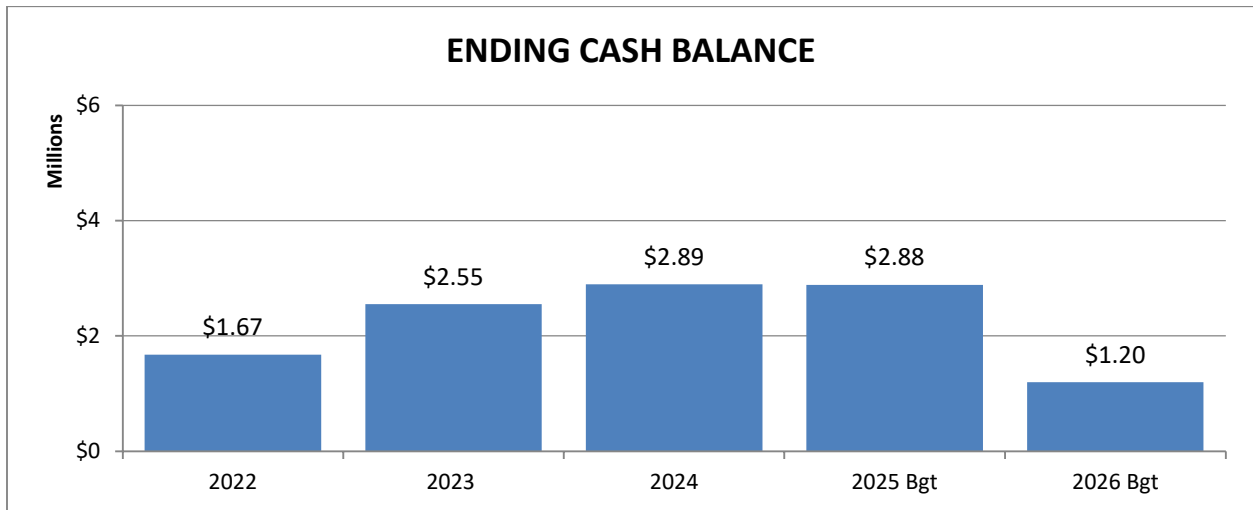
<b>Expenses (by category)</b>	<b>33,442,567</b>	<b>34,784,963</b>	<b>34,500,898</b>	<b>35,667,867</b>	<b>37,422,231</b>
<i>Personnel</i>	171,892	179,762	197,436	233,630	246,101
<i>Non-Personnel</i>	11,075,824	11,393,351	11,615,109	12,296,237	12,657,630
<i>Debt Service</i>	22,194,851	23,211,850	22,688,353	23,138,000	24,518,500

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

<b>Ending Cash Balance</b>	<b>1,674,367</b>	<b>2,548,250</b>	<b>2,892,770</b>	<b>2,884,891</b>	<b>1,197,409</b>
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<b>Employees</b>	<b>1.80</b>	<b>1.80</b>	<b>1.75</b>	<b>1.75</b>	<b>1.75</b>
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**2026 BUDGET** The budget for 2026 reflects a 5.9% increase compared to the previous year. While both personnel and non-personnel expenses saw modest upward adjustments, they remained relatively consistent with prior year levels. The primary driver behind the 5.9% increase was a significant rise in debt service obligations, related to the structure of existing construction debt.

**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.

In 2025, the primary driver of non-personnel expenses was a significant increase in insurance coverage compared to 2024. The 2024 budget was largely status quo with increases to non-personnel expenses related to insurance costs and property taxes.

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.

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.)

RESTRICTED FUND BUDGET SUMMARIES: 2026

**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.

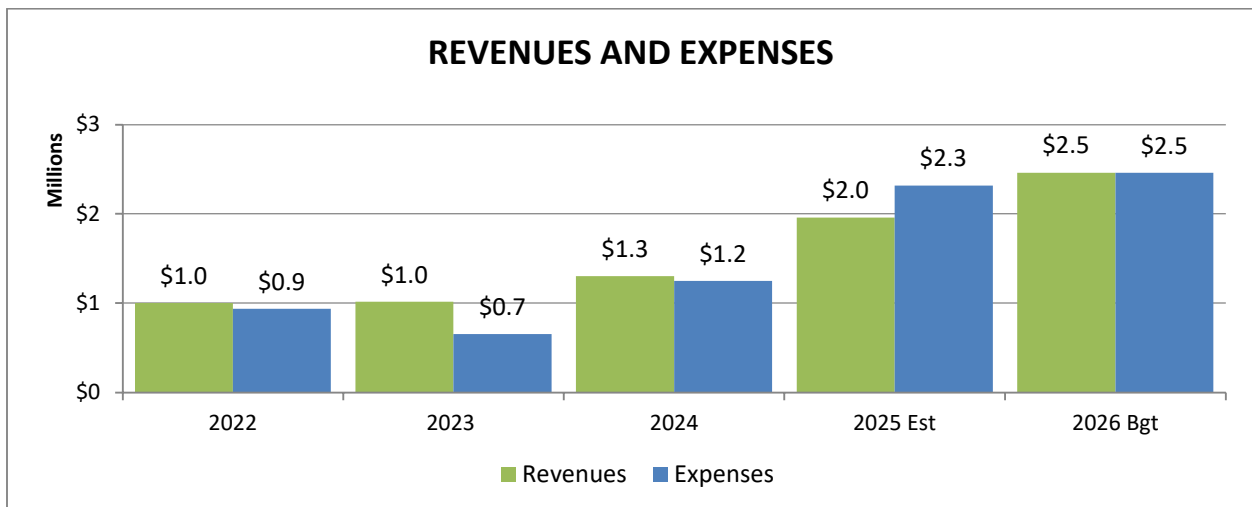
	2022	2023	2024	2025 Est	2026 Budget
<b>Revenues</b>	<b>1,000,000</b>	<b>1,015,000</b>	<b>1,301,794</b>	<b>1,958,501</b>	<b>2,461,741</b>
<i>Parking Revenue</i>	875,000	850,000	900,000	1,958,501	2,461,741
<i>Lodging Tax</i>	-	-	-	-	-
<i>Other Revenue</i>	125,000	165,000	401,794	-	-

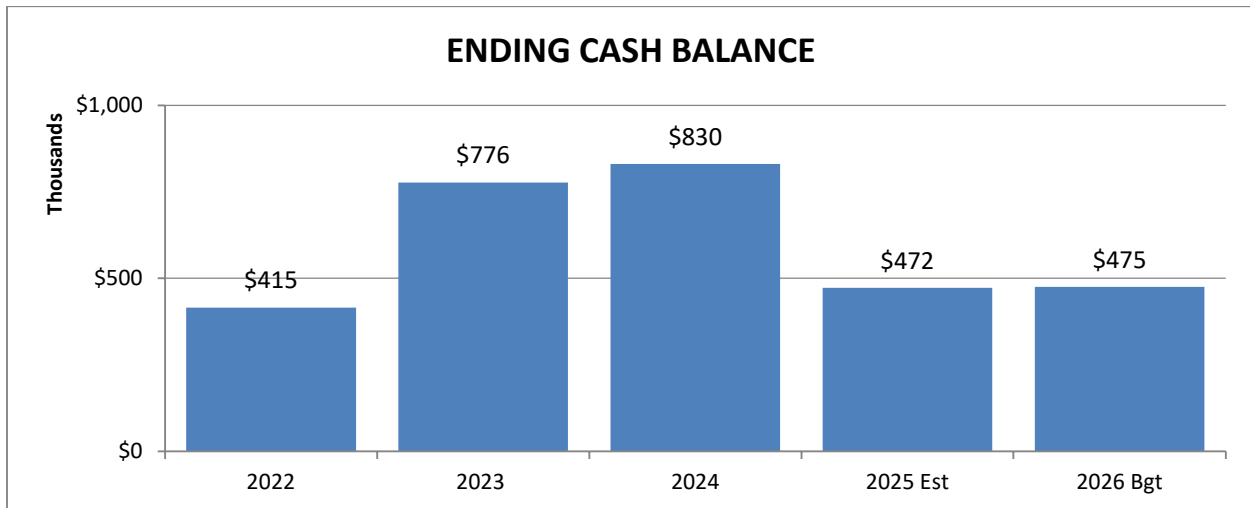
<b>Expenses (by category)</b>	<b>937,045</b>	<b>653,744</b>	<b>1,248,542</b>	<b>2,315,760</b>	<b>2,459,075</b>
<i>Personnel</i>	179,956	187,472	261,593	541,519	663,075
<i>Non-Personnel</i>	757,089	466,272	986,949	1,574,241	1,546,000
<i>Capital</i>	-	-	-	200,000	250,000

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

<b>Ending Cash Balance</b>	<b>415,036</b>	<b>776,292</b>	<b>829,544</b>	<b>472,286</b>	<b>474,952</b>
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<b>Employees</b>	<b>3.64</b>	<b>3.64</b>	<b>3.64</b>	<b>3.64</b>	<b>3.64</b>
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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. Beginning in 2024, it also reflects the operating costs of the Black Music Walk of Fame (BMWoF). 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.

**2026 BUDGET** This fund will continue to fund the operational costs of the Black Music Walk of Fame (BMWoF). For 2026, a modest capital increase is included to support ongoing negotiations related to the security booth. The fund will also continue to advance personnel costs for the Banks Phase 3C and Variable Message Signage (VMS) projects, which will be reimbursed and reflected as a reduction in Banks Operations expenditures. Employee headcount remains consistent with prior years.

**PRIOR YEARS** In 2025, the operational expenses for the Black Music Walk of Fame (BMWoF) included a new capital investment for a guard booth, along with ongoing costs for security and maintenance.

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. 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 ended. 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: 2026

**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.

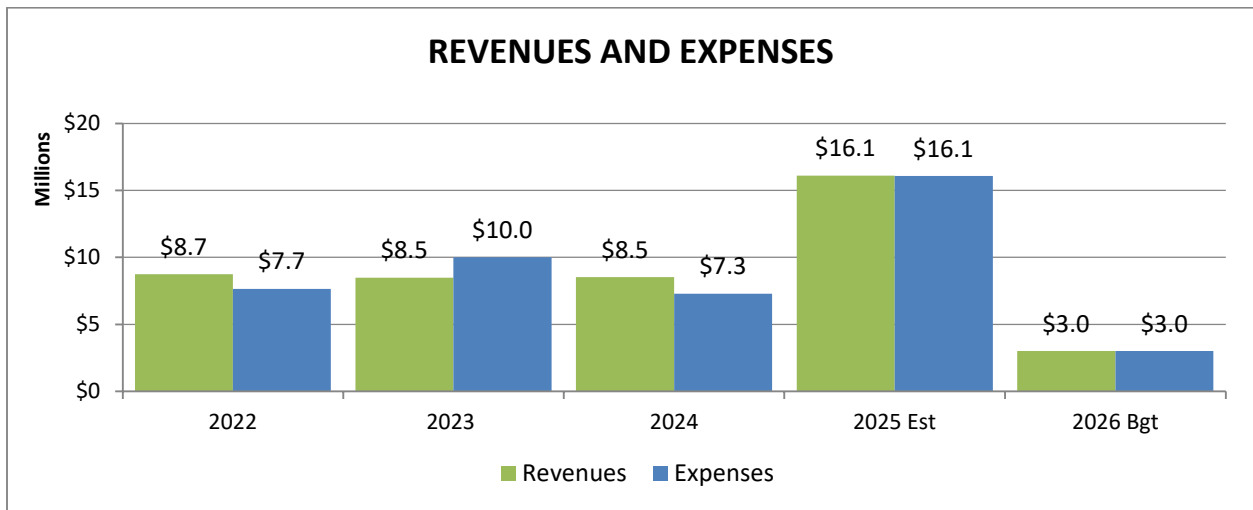
	2022	2023	2024	2025 Est	2026 Budget
<b>Revenues</b>	<b>8,733,121</b>	<b>8,487,765</b>	<b>8,523,457</b>	<b>16,100,633</b>	<b>3,000,000</b>
<i>Sales &amp; Use Taxes</i>	8,726,066	8,462,136	8,507,387	16,068,931	3,000,000
<i>Other Revenue</i>	7,055	25,629	16,070	31,702	-

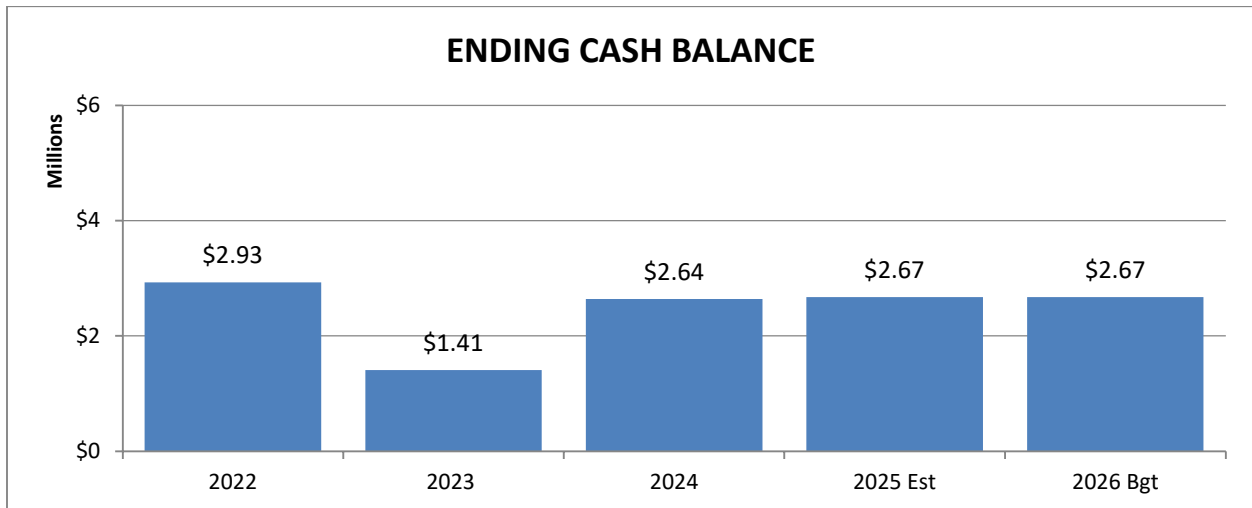
<b>Expenses (by category)</b>	<b>7,653,882</b>	<b>10,007,053</b>	<b>7,294,260</b>	<b>16,068,930</b>	<b>3,000,000</b>
<i>Capital</i>	7,653,882	10,007,053	7,294,260	16,068,930	3,000,000

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

<b>Ending Cash Balance</b>	<b>2,927,132</b>	<b>1,407,845</b>	<b>2,637,041</b>	<b>2,668,744</b>	<b>2,668,744</b>
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<b>Employees</b>	-	-	-	-	-
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**BACKGROUND** The 2025 Paycor Stadium lease between the County and the Cincinnati Bengals caps the County’s annual capital contribution at \$3 million per year for the first three years and \$6 million per year thereafter (escalating for inflation). This funding is in addition to the \$470 million renovation of the stadium being funded by the County and the Team.

**2026 BUDGET** The 2026 capital budget for Paycor Stadium reflects the \$3 million capital contribution terms of the new lease between the County and the Cincinnati Bengals. There may be an adjustment to this amount in early 2026 to reflect any unspent rollover amounts from the prior lease term.

**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 2025, approximately \$15.7 million was allocated for capital repairs, including \$5 million for routine maintenance and a \$400,000 rollover from previous years. Planned improvements span field resodding, sewer lining, lighting upgrades, credential system modernization, roofing replacements, and technology enhancements to meet NFL standards. Additional funding supports vertical transportation refurbishment and leverages remaining 2024 Pre-Renovation budget resources to upgrade the stadium’s broadcast cabling system. 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 \$1.6 million in structural repairs, along with \$2.2 million to replace outdated hydrotherapy pools used by players. An additional \$750,000 was allocated to upgrade aging concession equipment throughout the stadium.

In 2022, the largest expenditure—\$2.4 million—was dedicated to stair and ramp improvements on both the East and West sides of the stadium. The 2021 budget supported stadium LED lighting upgrades and practice field resodding. From 2016 to 2020, the budget included a \$600,000 annual Wi-Fi reimbursement to the Bengals under the fifth amendment to the stadium lease. In 2019, the primary expense was repainting the steel structure, while 2020 focused on speaker replacement and structural repairs.

RESTRICTED FUND BUDGET SUMMARIES: 2026

**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 revenue derived from a source which the law requires to be used for a particular purpose.

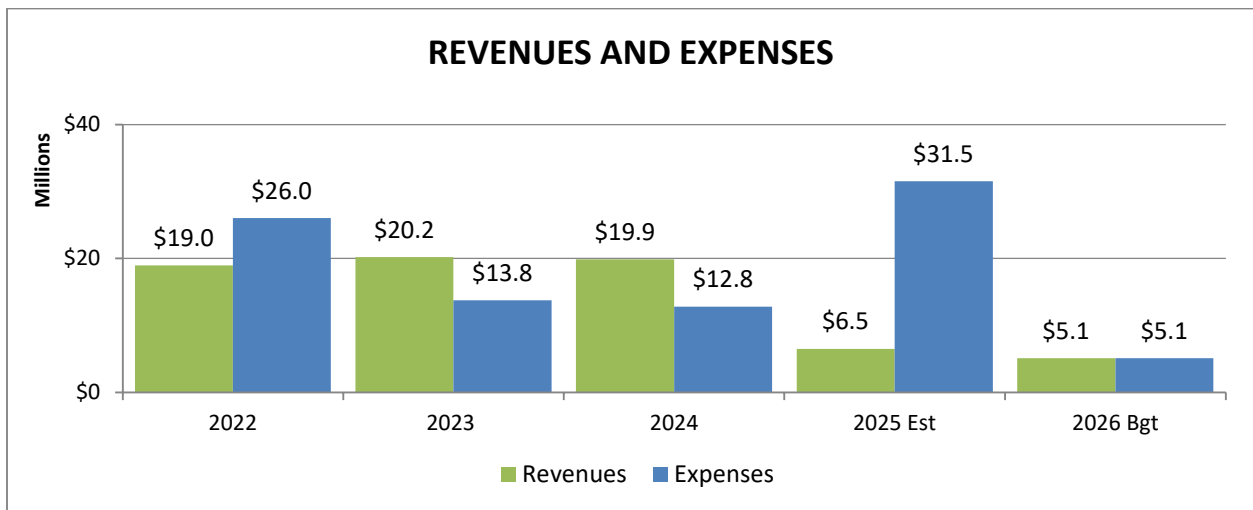
	2022	2023	2024	2025 Est	2026 Budget
<b>Revenues</b>	<b>18,955,741</b>	<b>20,216,777</b>	<b>19,874,275</b>	<b>6,500,000</b>	<b>5,100,000</b>
<i>Sales &amp; Use Taxes</i>	18,955,741	20,216,777	19,874,275	6,500,000	5,100,000
<i>Other Revenue</i>	-	-	-	-	-

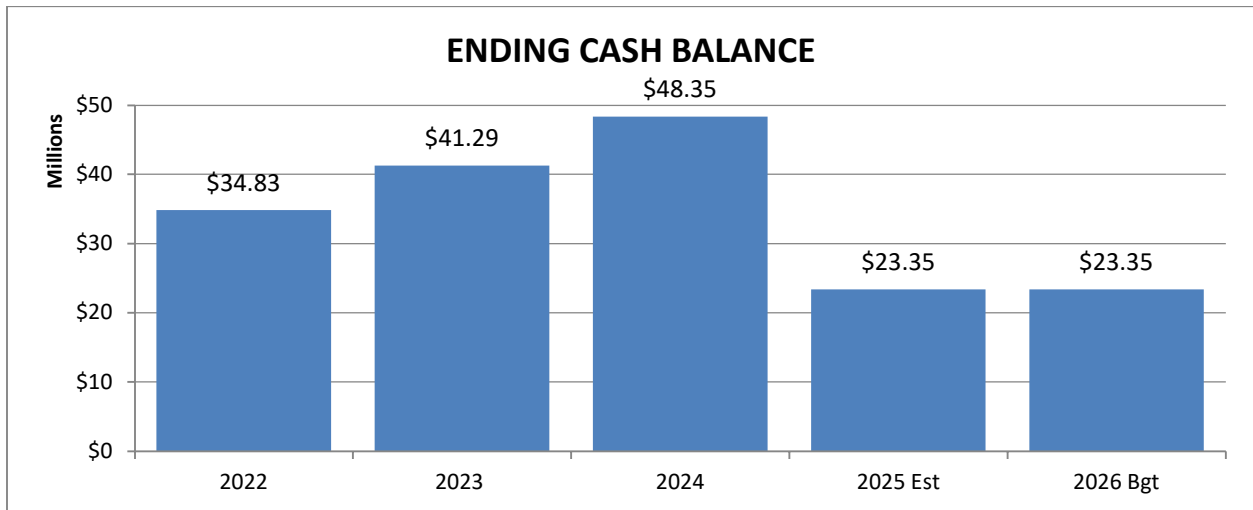
<b>Expenses (by category)</b>	26,006,079	13,762,898	12,811,565	33,034,107	5,100,000
<i>Non-Personnel</i>	26,006,079	9,662,898	12,811,565	31,500,000	5,100,000
<i>Operating Transfers</i>	-	4,100,000	-	-	-

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

<b>Ending Cash Balance</b>	34,831,189	41,285,068	48,347,777	23,347,777	23,347,777
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<b>Employees</b>	-	-	-	-	-
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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.

**2026 BUDGET** The 2026 department budget request reflects a \$5 million property tax rebate.

**PRIOR YEARS** The 2025 budget included a \$31.5 million property tax rebate, following rebates of \$12.8 million in 2024 and \$9.6 million in 2023.

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: 2026

**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.

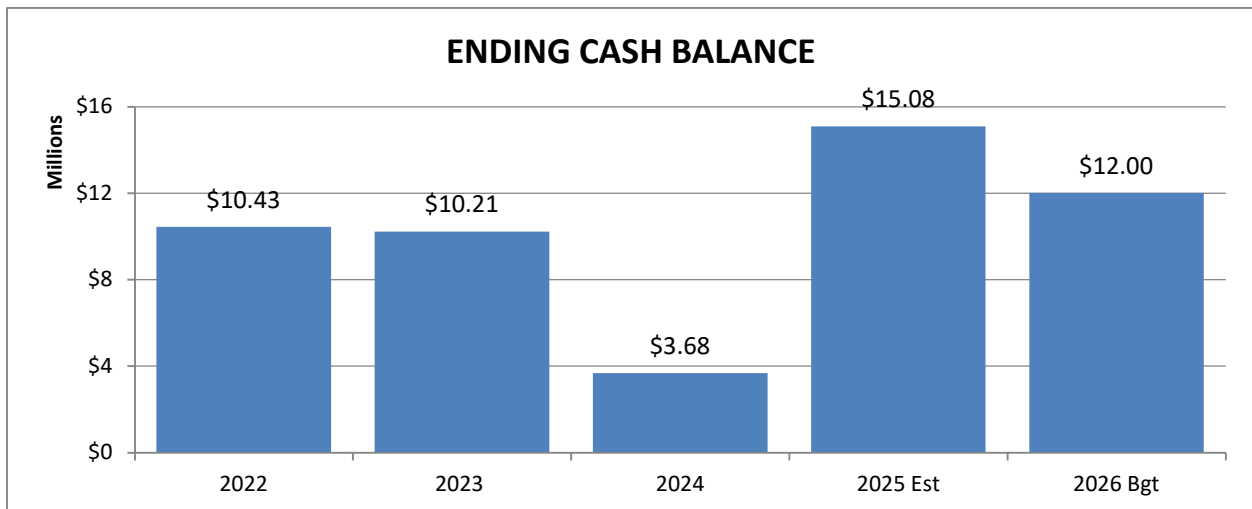
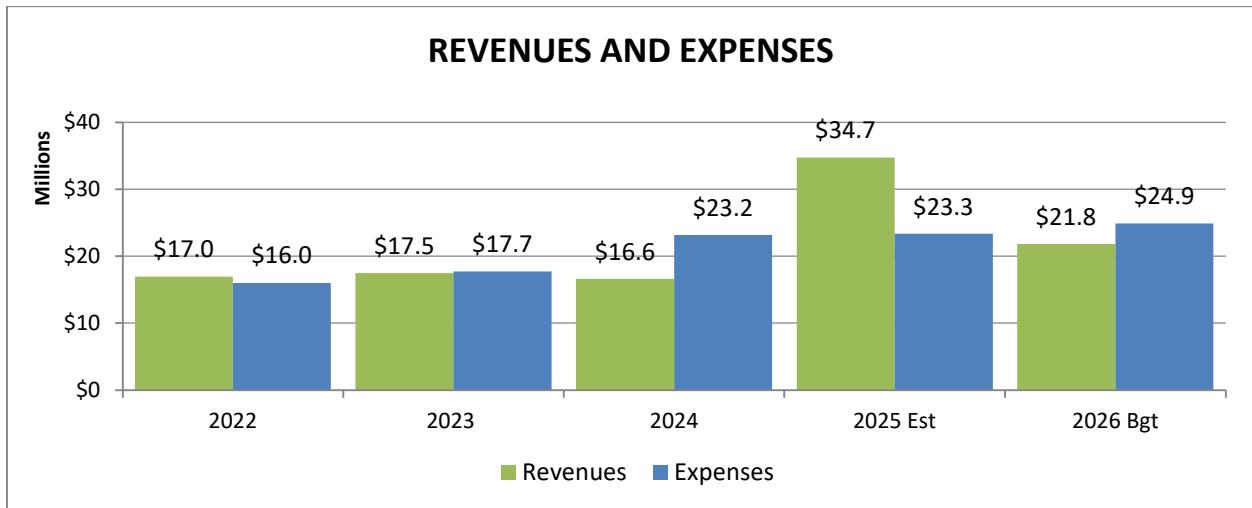
	2022	2023	2024	2025 Est	2026 Budget
<b>Revenues</b>	<b>16,966,496</b>	<b>17,492,313</b>	<b>16,619,547</b>	<b>34,736,031</b>	<b>21,810,301</b>
<i>Parking Revenue</i>	12,882,580	13,925,317	15,767,321	17,771,249	16,555,010
<i>Sales Tax</i>	2,029,440	2,031,440	-	4,057,880	3,710,291
<i>Other Revenue</i>	2,054,476	1,535,556	852,226	12,906,902	1,545,000

<b>Expenses (by category)</b>	<b>16,015,488</b>	<b>17,714,072</b>	<b>23,154,383</b>	<b>23,332,625</b>	<b>24,889,787</b>
<i>Personnel</i>	260,579	274,502	336,355	236,653	385,785
<i>Non-Personnel</i>	9,764,752	9,991,243	10,179,357	15,491,788	17,094,002
<i>Capital Outlay</i>	14,890	51,207	21,542	168,684	215,000
<i>Debt Service</i>	4,098,127	4,101,810	4,237,209	5,145,000	5,195,000
<i>Operating Transfers</i>	1,877,140	3,295,310	8,379,920	2,290,500	2,000,000

<b>Expenses (by area)</b>	<b>16,015,488</b>	<b>17,714,072</b>	<b>23,154,383</b>	<b>23,332,625</b>	<b>24,889,787</b>
<i>Riverfront Garages</i>	13,606,775	15,128,525	15,223,725	18,940,398	19,849,735
<i>West End Garage</i>	1,351,688	1,477,868	1,547,185	1,775,602	1,791,549
<i>Parkhaus</i>	1,057,025	1,107,679	1,195,986	986,541	1,400,824
<i>Findlay Garage</i>	-	-	5,062,356	1,630,084	1,847,679
<i>Debt Issuance</i>	-	-	125,131	-	-

<b>Ending Cash Balance</b>	<b>10,434,707</b>	<b>10,212,948</b>	<b>3,678,112</b>	<b>15,081,517</b>	<b>12,002,031</b>
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<b>Employees</b>	<b>2.65</b>	<b>2.65</b>	<b>2.75</b>	<b>2.75</b>	<b>2.75</b>
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**2026 BUDGET** Ongoing maintenance continues at both the Central Riverfront and Parkhaus garages, including routine concrete and waterproofing work. Personnel expenses rose by 63.02%, despite no change in full-time equivalent (FTE) staffing. This increase is attributed to retirement and salary payouts for the former Director of Stadia and Parking, along with a salary adjustment for the incoming Director. Non-personnel expenses increased by 10.34%, driven by capital-related repairs—such as parking equipment and elevator restoration following the spring flood—and necessary sidewalk repairs around the East Garage. Capital outlay also rose by 27.46% for similar reasons. Despite these cost increases, overall expense projections remain consistent year over year, ensuring stable and healthy fund reserve levels.

**PRIOR YEARS** Since 2007, parking infrastructure has expanded significantly, driven by growth at The Banks, enhanced operations at the West End Garage, and the opening of the Findlay Market Garage. The 2025 budget continued routine maintenance at the Central Riverfront and Parkhaus garages, along with annual concrete and waterproofing repairs.

The 2024 budget reflected the launch of the Findlay Market Garage, along with key maintenance efforts including carbon monoxide detection upgrades at the Central Riverfront Garage, elevator servicing at

Parkhaus, and routine concrete and waterproofing repairs. Conservative expense estimates in both 2023 and 2024 suggest improved fund reserve performance. The 2024 budget also included a preliminary debt service estimate for the Findlay Market Garage, with issuance anticipated in 2024 and initial payments beginning in 2025. Notably, Parkhaus garage debt was fully 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: 2026

**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.

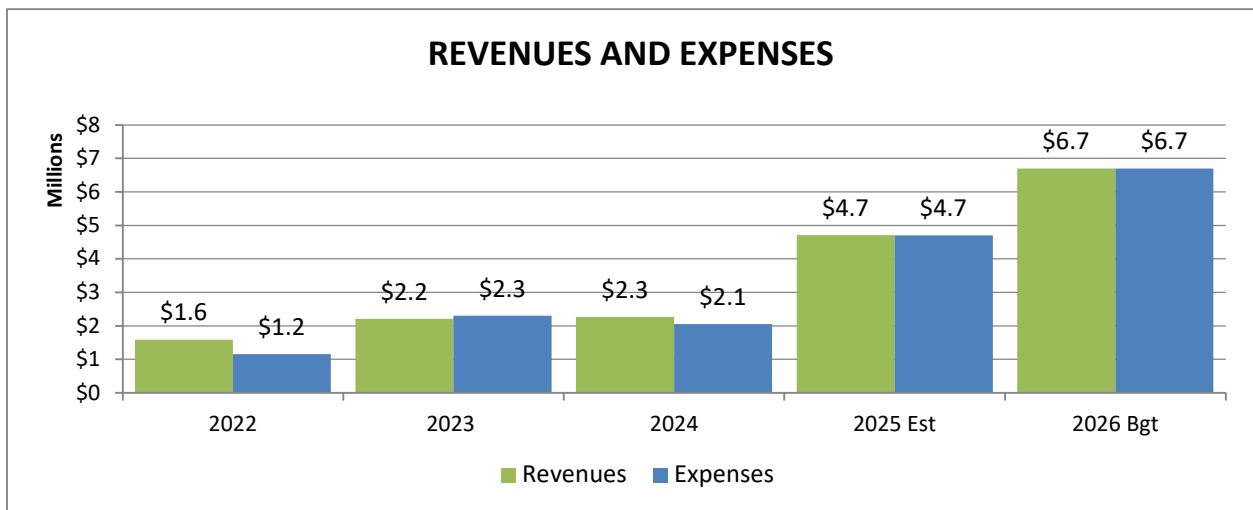
	2022	2023	2024	2025 Est	2026 Budget
<b>Revenues</b>	<b>1,588,777</b>	<b>2,203,279</b>	<b>2,261,385</b>	<b>4,708,705</b>	<b>6,700,000</b>
<i>Sales &amp; Use Taxes</i>	1,580,540	2,185,687	2,253,907	4,700,000	6,700,000
<i>Other Revenue</i>	8,237	17,592	7,478	8,705	-

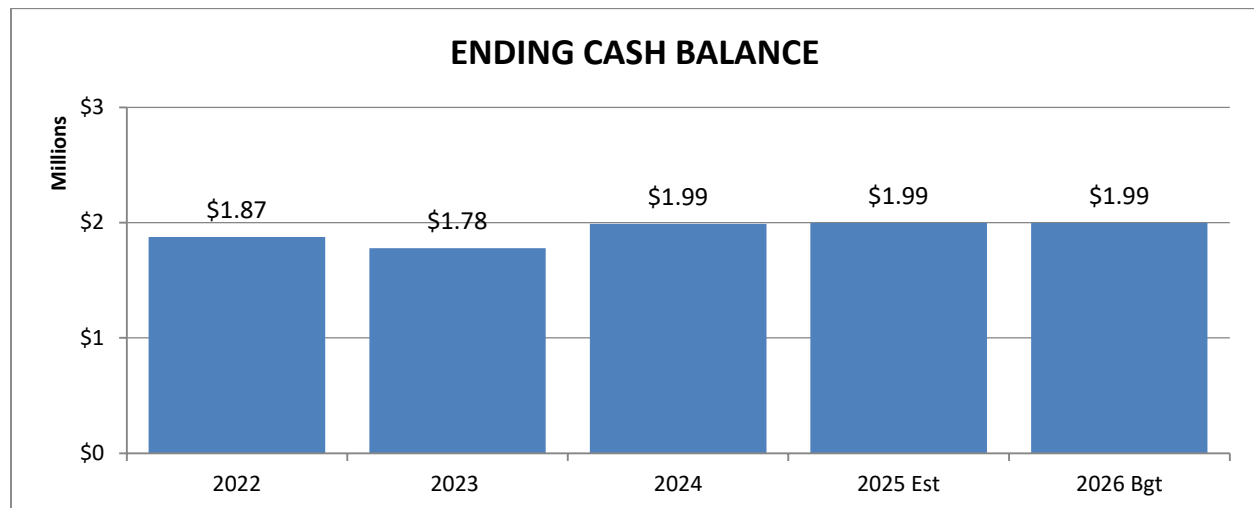
<b>Expenses (by category)</b>	<b>1,151,199</b>	<b>2,300,401</b>	<b>2,052,507</b>	<b>4,700,000</b>	<b>6,700,000</b>
<i>Capital</i>	1,151,199	2,300,401	2,052,507	4,700,000	6,700,000

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

<b>Ending Cash Balance</b>	<b>1,874,491</b>	<b>1,777,369</b>	<b>1,986,246</b>	<b>1,994,951</b>	<b>1,994,951</b>
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<b>Employees</b>	-	-	-	-	-
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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. That is expected to continue.

**2026 BUDGET** The 2026 budget reflects a roughly 40% increase in capital repairs and maintenance for Great American Ball Park compared to the prior year. This funding supports the continuation of infrastructure projects aimed at preserving the integrity of this key Hamilton County asset. Priority areas include concrete and waterproofing work, upgrades to the fire detection system, and ongoing efforts to maintain the game field.

**PRIOR YEARS** The 2025 budget included funding for a facility condition assessment, concrete and waterproofing repairs, upgrades to the fire detection system, and replacement of the game field.

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: 2026

**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.

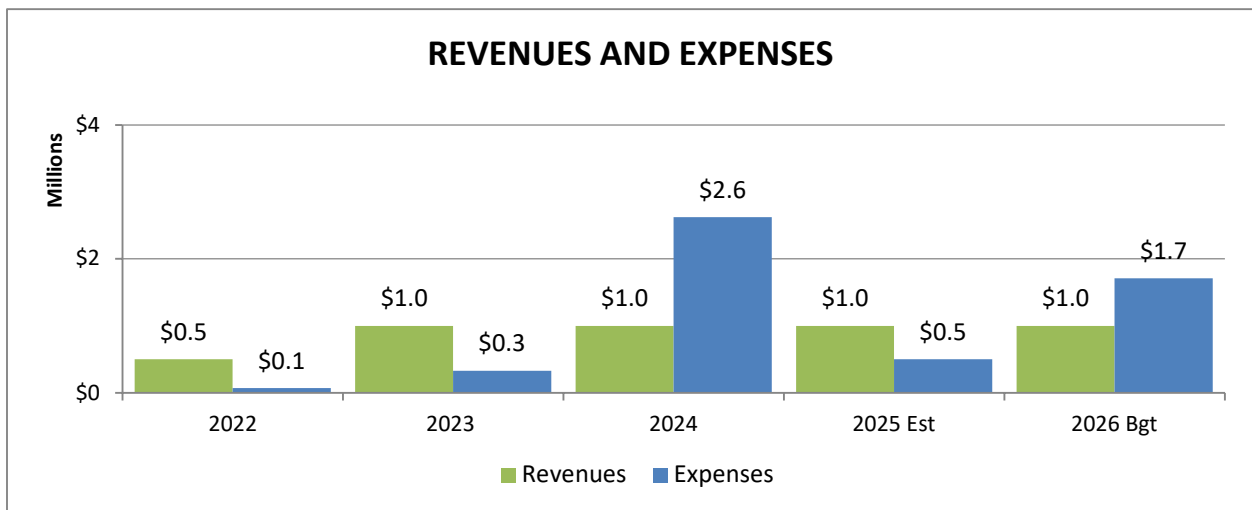
	2022	2023	2024	2025 Est	2026 Budget
<b>Revenues</b>	<b>500,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>
<i>Parking Op Transfer</i>	500,000	1,000,000	1,000,000	1,000,000	1,000,000

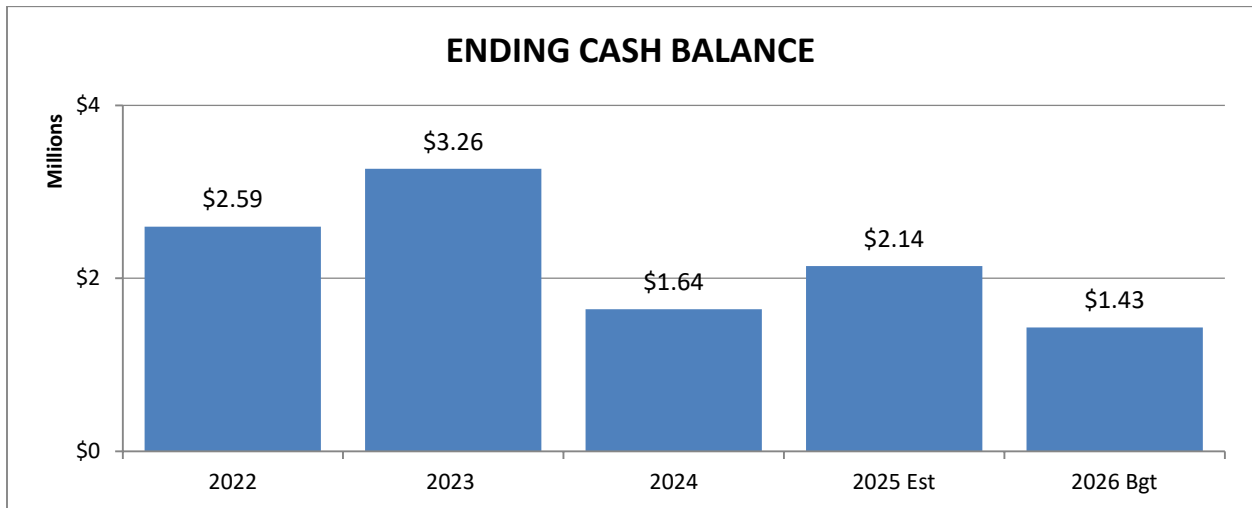
<b>Expenses (by category)</b>	2022	2023	2024	2025 Est	2026 Budget
<i>Capital</i>	71,743	330,721	424,133	500,000	1,710,000
<i>Operating Transfers</i>	-	-	2,200,000	-	-

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

<b>Ending Cash Balance</b>	2,594,441	3,263,720	1,639,587	2,139,587	1,429,587
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<b>Employees</b>	-	-	-	-	-
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**2026 BUDGET** Parking repairs in 2026 will proceed in alignment with the capital improvement plan established in 2023, ensuring continued investment in infrastructure maintenance and long-term facility performance.

**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 and 2025, work continued on parking repair projects originally identified in the 2023 budget. These efforts focused on maintaining and improving garage infrastructure to ensure long-term functionality and safety across the parking system.

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: 2026

**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.

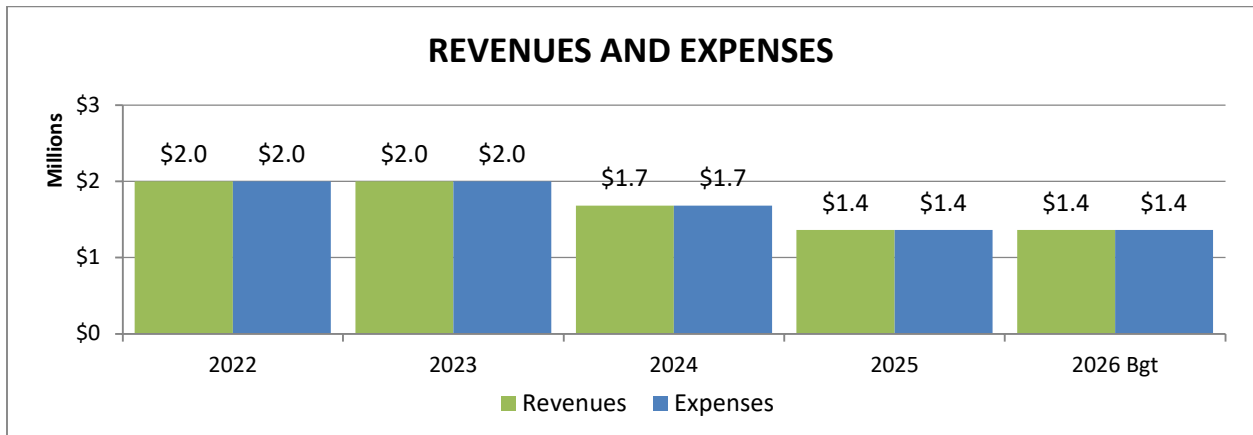
	2022	2023	2024	2025	2026 Budget
<b>Revenues</b>	<b>2,001,689</b>	<b>1,999,270</b>	<b>1,680,030</b>	<b>1,363,000</b>	<b>1,363,000</b>
<i>TIF Proceeds</i>	2,001,689	1,807,884	1,680,030	1,363,000	1,363,000
<i>Parking Transfer</i>	-	191,386	-	-	-

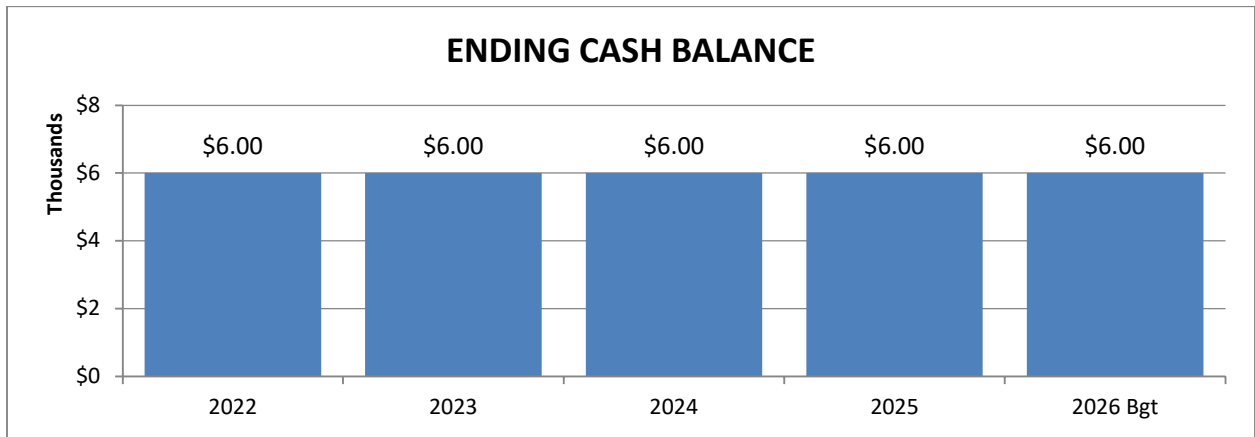
<b>Expenses (by category)</b>	<b>2,001,689</b>	<b>1,999,270</b>	<b>1,680,030</b>	<b>1,363,000</b>	<b>1,363,000</b>
<i>Debt Service</i>	2,001,689	1,999,270	1,680,030	1,363,000	1,363,000

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

<b>Ending Cash Balance</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>
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<b>Employees</b>	-	-	-	-	-
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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) ended 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: 2026

**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

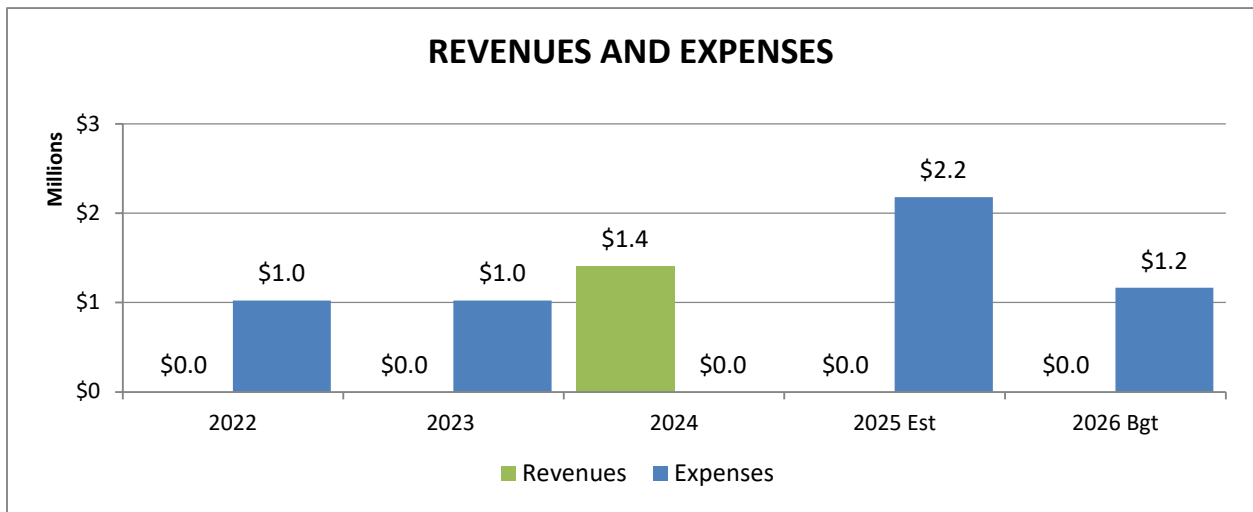
	2022	2023	2024	2025 Est	2026 Budget
<b>Revenues</b>	-	-	<b>1,402,593</b>	-	-
<i>Transfer-In</i>	-	-	1,402,593	-	-

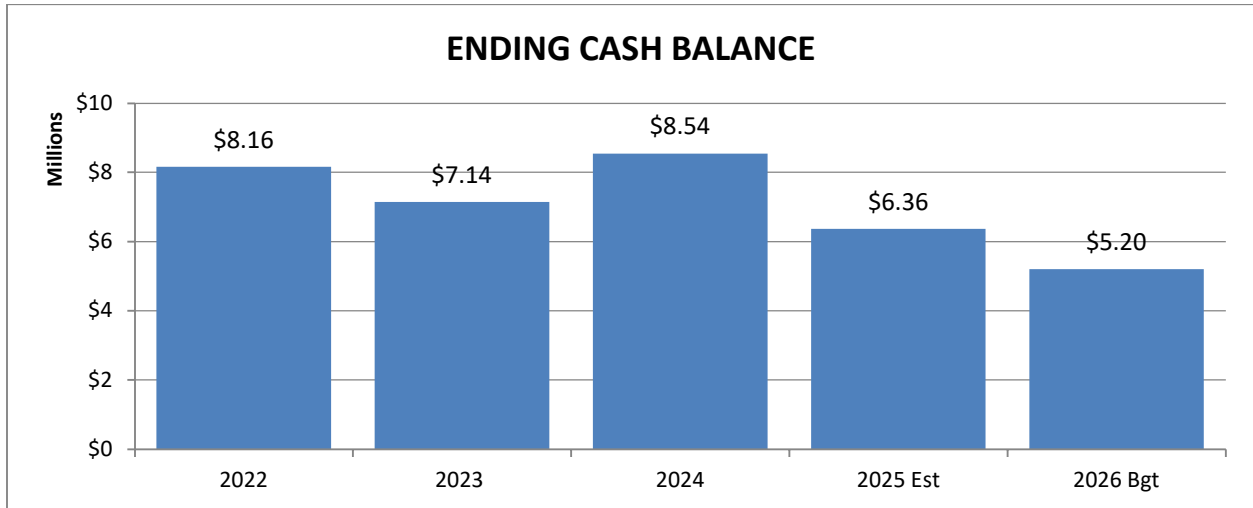
<b>Expenses (by category)</b>	<b>1,020,000</b>	<b>1,020,000</b>	-	<b>2,180,350</b>	<b>1,165,000</b>
<i>Transfer-Out</i>	1,020,000	1,020,000	-	2,180,350	1,165,000

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

<b>Ending Cash Balance</b>	<b>8,160,000</b>	<b>7,140,000</b>	<b>8,542,593</b>	<b>6,362,243</b>	<b>5,197,243</b>
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<b>Employees</b>	-	-	-	-	-
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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: 2026

**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.

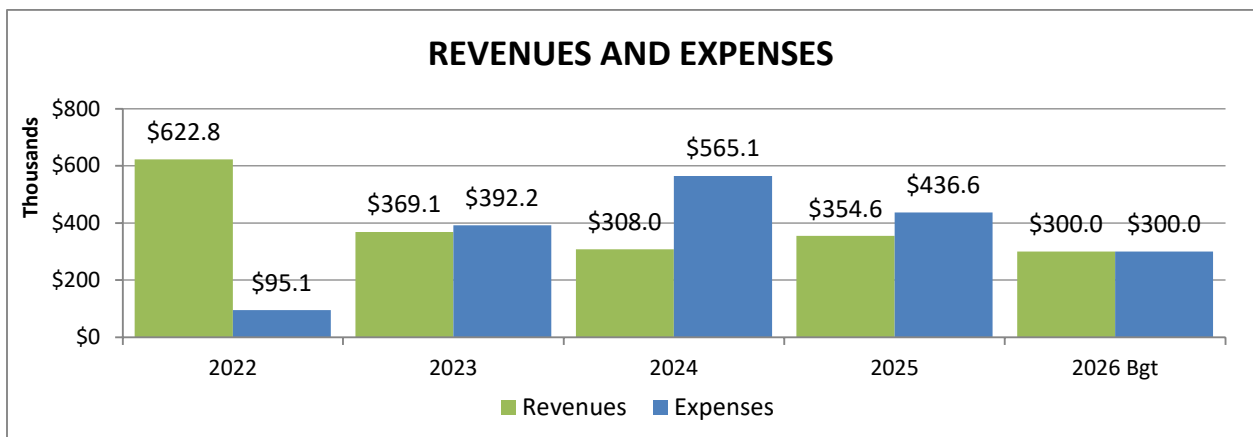
	2022	2023	2024	2025	2026 Budget
<b>Revenues</b>	<b>622,775</b>	<b>369,069</b>	<b>308,049</b>	<b>354,617</b>	<b>300,000</b>
<i>General Fund Transfer</i>	300,000	300,000	300,000	300,000	300,000
<i>Reimb/Insurance</i>	322,775	69,069	8,049	54,617	-

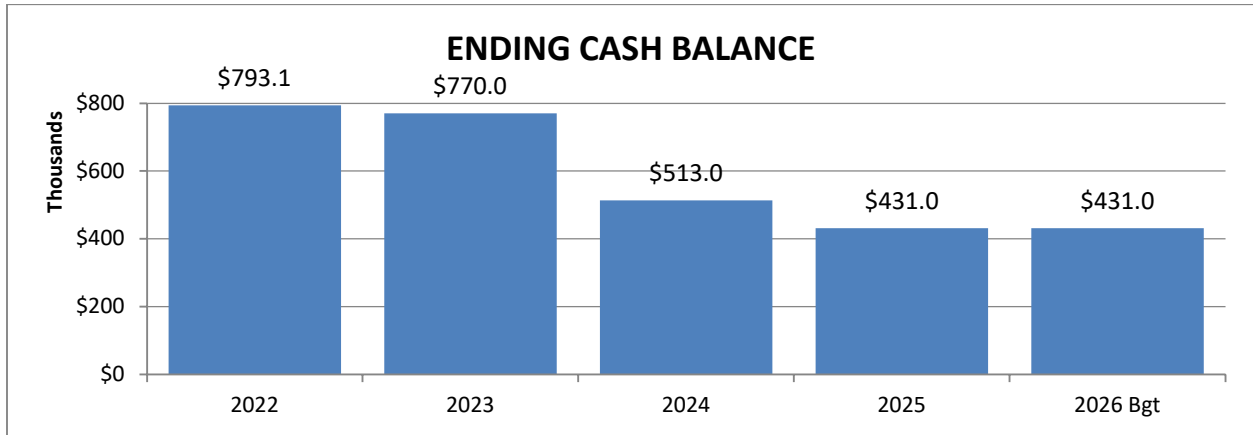
<b>Expenses (by category)</b>	<b>95,114</b>	<b>392,155</b>	<b>565,093</b>	<b>436,614</b>	<b>300,000</b>
<i>Non-Personnel</i>	95,114	392,155	565,093	436,614	300,000

<b>Expenses (by area)</b>	<i>There is only one budgetary division in this fund.</i>				
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<b>Ending Cash Balance</b>	<b>793,087</b>	<b>770,001</b>	<b>512,958</b>	<b>430,961</b>	<b>430,961</b>
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<b>Employees</b>	-	-	-	-	-
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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.

RESTRICTED FUND BUDGET SUMMARIES: 2026

**Fund 998-011 Ohio Soil Conservation**

**Dept** Soil and Water

**Sources** General fund subsidy and state match on the subsidy.

**Uses** Soil and Water conservation education, outreach, ditch maintenance, drainage, and earthwork inspections.

**ORC** Chapters 940 (Soil and Water Conservation Commission), Chapter 903 (Concentrated Animal Feeding Facilities); Chapter 904 (Ohio Livestock Care Standards Board), Chapter 6117 (Sewer Districts, County Sewers)

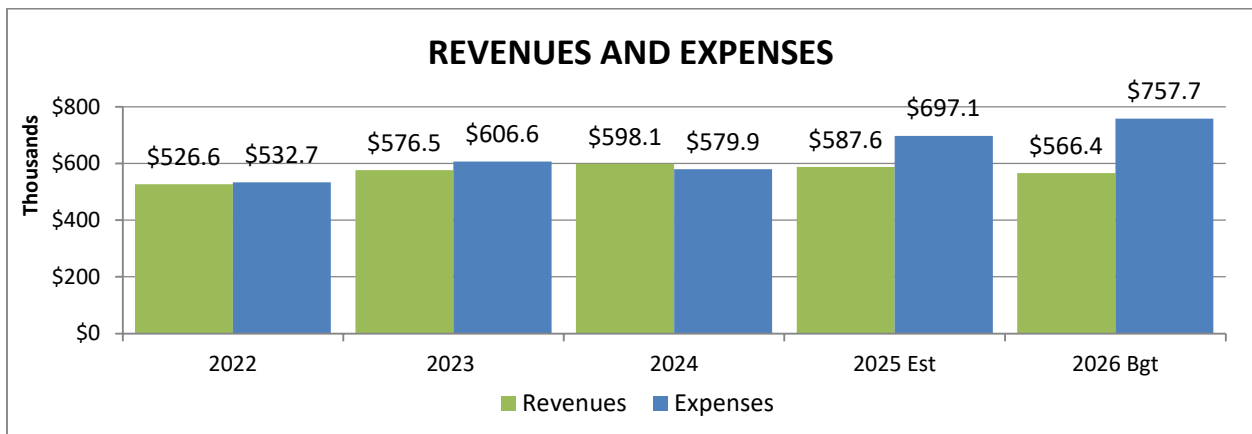
	2022	2023	2024	2025 Est	2026 Budget
<b>Revenues</b>	<b>526,604</b>	<b>576,549</b>	<b>598,075</b>	<b>587,643</b>	<b>566,400</b>
Subsidy	290,414	315,000	320,000	320,000	320,000
State Match	233,306	261,003	278,074	267,643	246,400
Miscellaneous	2,884	546	1	-	-

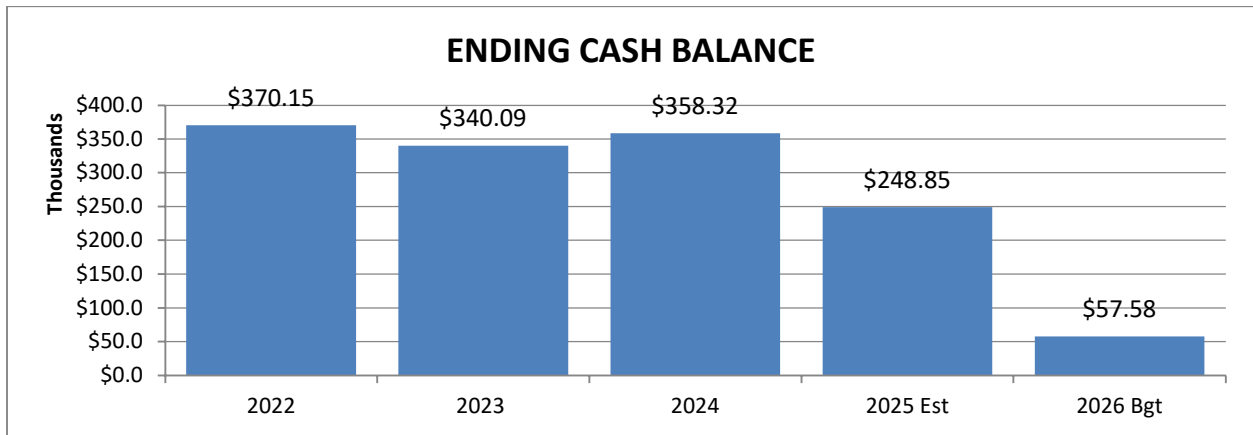
<b>Expenses (by category)</b>	<b>532,744</b>	<b>606,603</b>	<b>579,853</b>	<b>697,111</b>	<b>757,666</b>
Personnel	425,368	470,284	344,572	514,023	583,116
Other Expenditures	107,376	116,319	226,615	183,088	174,550
Capital Outlay	-	20,000	8,666	-	-

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

<b>Ending Cash Balance</b>	<b>370,148</b>	<b>340,094</b>	<b>348,316</b>	<b>248,848</b>	<b>57,582</b>
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<b>Employees</b>	<b>6.26</b>	<b>6.81</b>	<b>4.00</b>	<b>6.00</b>	<b>5.75</b>
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**BACKGROUND** This fund receives revenue from the County general fund and from the Ohio Department of Agriculture. ODA matches a percentage of the general fund subsidy. While this match changes annually (historically averaging 75%), the most recent expectation holds around that estimate at 75%.

**2026 BUDGET** The budget office is working closely with the District in monitoring fund balance. A continued drawdown in fund balance is driven by multiple factors, including a reduction of the Ohio Department of Agriculture state revenue match percentage and the loss of grant funding.

**PRIOR YEARS** The 2025 budget estimate reflects an uptick in spending on personnel reallocated from grants that are no longer matching a percentage of salaries. The 2024 increase in non-personnel is driven by recreational supplies, staff training, travel, software license increases, and an increase in leased office space. An Earthwork fee was initiated in 2019. The fees collected, combined with the state match, are to cover the costs of Earthwork services that are the responsibility of the general fund. The collected fee helps offset some of the financial responsibility of the general fund; therefore, the general fund subsidy could be increased. The fee rates are designed to collect approximately \$200K annually.

RESTRICTED FUND BUDGET SUMMARIES: 2026

**Fund 998-016 SWCD Stormwater**

**Dept** Soil and Water Conservation District

**Sources** Stormwater District contract

**Uses** The District handles three water quality requirements set forth by the National Pollutant Discharge Elimination System (NPDES) which is overseen by Ohio EPA. All the county NPDES requirements are administered by the Hamilton County Storm Water District.

**ORC** Chapter 940 - Soil and Water Conservation Commission; Chapter 6117 - Sewer Districts, County Sewers

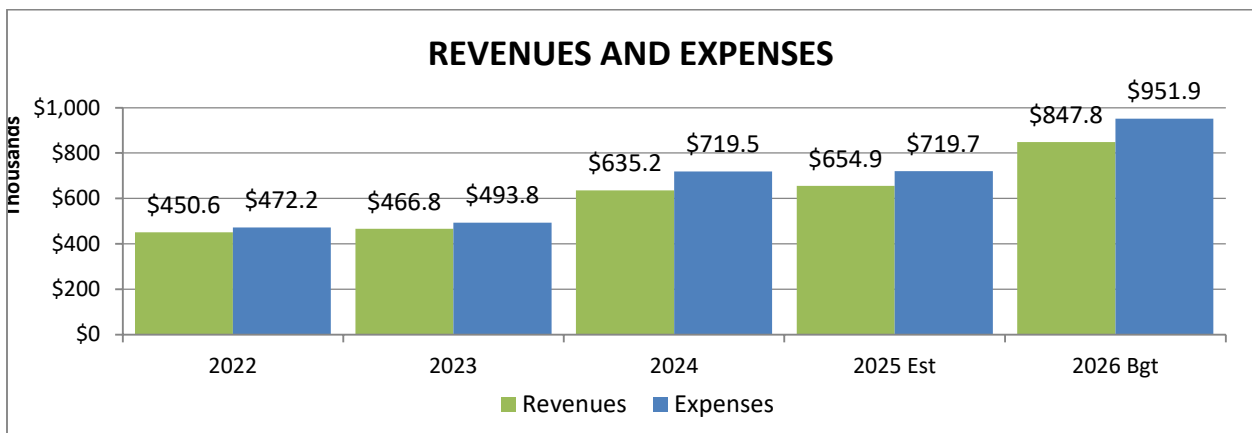
	2022	2023	2024	2025 Est	2026 Budget
<b>Revenues</b>	<b>450,572</b>	<b>466,835</b>	<b>654,232</b>	<b>654,891</b>	<b>847,822</b>
Stormwater Dist	450,572	466,835	635,232	654,891	847,822
Miscellaneous	-	-	-	-	-

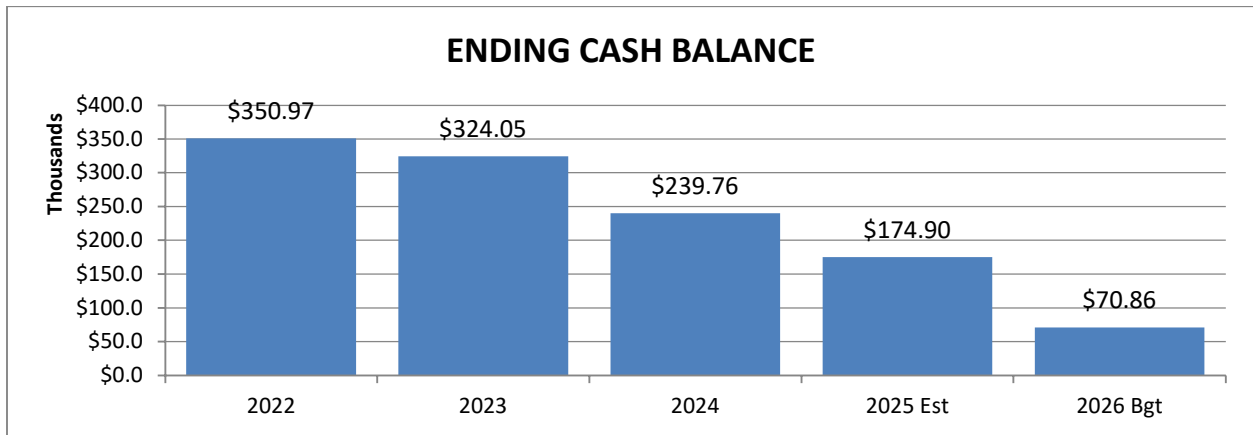
<b>Expenses (by category)</b>	<b>472,227</b>	<b>493,757</b>	<b>719,520</b>	<b>719,744</b>	<b>951,869</b>
Personnel	378,244	337,735	566,122	540,375	626,569
Other Expenditures	93,983	134,040	153,398	179,369	270,300
Capital Outlay	-	21,982	-	-	55,000

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

<b>Ending Cash Balance</b>	<b>350,969</b>	<b>324,046</b>	<b>239,758</b>	<b>174,905</b>	<b>70,858</b>
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<b>Employees</b>	<b>4.86</b>	<b>4.81</b>	<b>7.50</b>	<b>5.50</b>	<b>9.25</b>
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**BACKGROUND** National Pollutant Discharge Elimination System (NPDES) requirements are under the management of the Hamilton County Storm Water District. The Storm Water District partners with several agencies to ensure the requirements are met as efficiently as possible. The Soil and Water District performs services regarding public education and outreach, public involvement and participation, and construction site runoff control (or Earthwork services). This fund is not appropriated by the Board of County Commissioners.

**2026 BUDGET** The budget office is working with the District to monitor fund balance closely as they continue to draw down reserves. The 2026 budget contains an increase of 3.75 FTEs. This includes several part-time interns and the re-allocation of half an FTE for the education coordinator position. The purchase of one SUV is planned for capital expenses. The Stormwater District typically budgets revenues and expenses in line with one another. Discussions between the Conservation and Stormwater Districts are ongoing in order to maintain a healthy fund balance in the years ahead.

**PRIOR YEARS** Ultimately, these services are provided on behalf of the Stormwater District, and the expenses should be fully reimbursed by the District. The Stormwater District has considered an increase in fees to ensure coverage for all necessary services. Prior to 2017, the Conservation District received a state match for stormwater services; however, this was discontinued due to state match requirements. Additional grant revenue was received in 2018 and 2019. These Ohio Department of Agriculture (ODA) awards were used to offset administrative expenses. In future years, these awards will be reflected in other Conservation District funds. Some ODA grant funds have not been available since 2022 as some have not been renewed. A new AmeriCorps program was conducted in 2024 with the Conservation District providing a \$50K salary match. This was discontinued in early 2025 as part of a reduction of AmeriCorps programs.

## 2025-26 Capital Improvement Plan

The 2025-26 Capital Improvement Plan includes recommendations for capital investments through year-end 2025 with identified sources, and an outline of unfunded capital items for consideration in 2026, pending available funding with the close-out of the 2025 budget year.

### Operating vs. Capital Expenses

As development of the 2026 budget entailed department expense reductions to address a \$50+ million operating budget deficit, it is important to understand the differences in how the County funds operating and capital expenses and how funding capital continues to make sense considering projected deficits.

Operating expenses are by their nature ongoing expenses. If the County spends \$100 million on personnel and contracts and supplies in 2025, it is likely to need \$103 million or more for those same expenses in 2026. The County is under pressure in the 2026 budget because operating revenues (like sales and property taxes) are not expected to grow as rapidly as projected operating expenses.

Capital expenses are primarily one-time expenses. For example, once the exterior wall systems at 800 Broadway are fixed, the County 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 which, within the County's CIP means, primarily, accumulated reserves. Maintaining operating expenses below revenue over recent years has allowed the accumulation of general fund earmarks available for capital expenses. Management of current capital project balances allows for further investments.

### Capital Plan Summary

The plan recommends funding for \$17.2 million of \$59+ million in 18 proposed projects. Below is a 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:

- Two JFS-222 Central Parkway projects began planning but have ended with the transition of the department to Central Campus. The balances in the projects (\$470K) will be moved to the County Facilities operating budget allowing them to be funded as operating expenses via the County's indirect cost plan. The planning work on these projects is equivalent to operating costs.
- Likewise, planning work for the windows and facades at 250 William Howard Taft also ceased with the movement of Environmental Services and Public Health to Central Campus. The \$36K in expenses will be funded by converting the advance to that project into a transfer. This conversion creates a new expense to the general fund, but has no cash impact because the funding had been moved to the project in 2022.

## General Sources

In addition to the sources for those three projects, the recommended plan includes \$17 million in funding sources related to general sources:

- \$11 million made available from debt issuance on capital projects at the end of 2024.
- \$4.1 million in balances of existing capital projects that can now be repurposed to other capital needs.
- \$1 million from general fund earmarks for courthouse repairs and audit adjustments that are not needed for those purposes in 2025.
- \$750,000 from the general obligation debt fund related to an accumulated balance over time.

## Recommended Uses

The recommended projects associated with the \$17 million in general sources include the following:

- Roof fall protection at the Mt. Auburn Youth Center, funded in September 2025 (\$300K).
- JFS energy efficiency projects that were completed before the Central Campus project development (\$1.97M).
- The balance of elevator replacement projects at 800 Broadway, the Courthouse, and the Taft Center (\$7.16M).
- The balance of the replacement of the Taft Center chiller (\$1.15M).
- Central Campus technology improvements, funding in October (\$250K).
- Laptops for the Court of Appeals (\$30K).
- Installation costs for a case management system in the Prosecutor's Office (\$365K).
- Retirement of a grant fund deficit at the Juvenile Court (\$3.05M)
- A portion of renovations to the Probate courtroom and holding areas at Summit Behavioral (\$1.3M).
- Renovations to Planning + Development to maximize their online permitting systems (\$1.25M).

## 2026 Capital Considerations

The 2025-26 plan currently leaves 42+ million in project costs unfunded. These project costs are associated with expenses in 2026 or later and will be addressed in future planning. Primary to these capital needs is funding for Courthouse roof and façade repairs (\$20M unfunded), 800 Broadway exterior repairs (\$20.7M unfunded) and an animal shelter (cost TBD, likely \$40M+ unfunded).

Additionally, it is likely that several capital items will emerge from the 2026 operating targets discussion, including transition of Court employees to Microsoft 365 (\$2M+).

## Next Steps

Administration will bring current recommended projects forward for legislation during the balance of 2025 and revisit this plan with 2026 updates in the first quarter of next year.

CAPITAL PLANNING 2025	FUNDED \$ 17,204,046		SOURCES	061601 Coroner Lab CLOSEOUT	062003 CH Air Handler CLOSEOUT	062105 Comm Ctr Lobby CLOSEOUT
	UNFUNDED \$ 41,850,000					
	<i>Source Begin Balance</i>		133,225.89	56,649.88	24,941.46	
	<i>Source End Balance</i>		-	-	-	
<b>PROJECTS</b>	<i>Begin Unfunded</i>	<i>End Unfunded</i>				
062103 - Youth Center Roof/Masonry	300,000.00	-	133,225.89	56,649.88	24,941.46	
062107 - Animal Shelter	TBD	-				
062109 - JFS Interior Furnishings	307,213.86	-				
062203 - JFS Foundation/Façade	162,998.63	-				
062204 - JFS Performance Contracting	1,973,022.00	-				
062207 - Taft Windows & Façade	35,717.50	-				
062306 - Courthouse Roof & Façade	19,900,000.00	<b>19,900,000.00</b>				
062403 - 800 Broadway Elevators	1,399,000.00	-				
062404 - Courthouse Elevators	3,359,000.00	-				
062405 - Taft Center Elevators	2,405,320.00	-				
062406 - 800 Broadway Exterior	20,700,000.00	<b>20,700,000.00</b>				
062407 - Taft Center Chiller	1,150,000.00	-				
062409 - Central Campus	250,000.00	-				
Court of Appeals Laptops	30,000.00	-				
Prosecutor Matrix Installation	365,000.00	-				
Juvenile Court Grant Balance	4,100,000.00	<b>1,050,000.00</b>				
Summit Behavioral Courtroom	1,500,000.00	<b>200,000.00</b>				
291701 - Permit Automation	1,250,000.00	-				

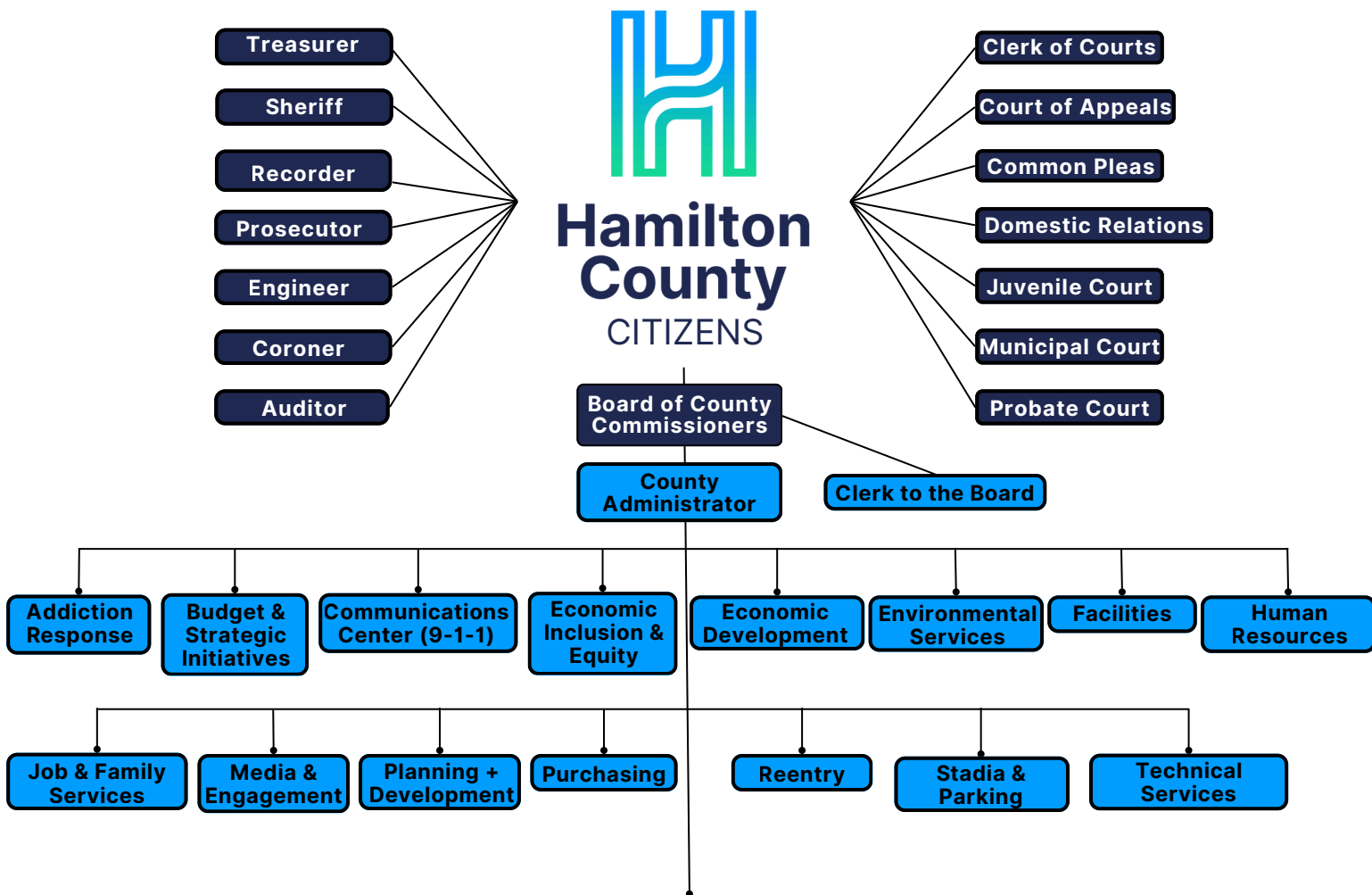
<b>CAPITAL PLANNING 2025</b>	062201	062202	062205	062207	062208	062302
	JC Locks & Screens BALANCE	CH Façade Critical CLOSEOUT	BMV-Auto Title Office CLOSEOUT	Taft Windows & Façade ADVANCE	Youth Ctr Cameras CLOSEOUT	EMA Warehouse BALANCE
	3,117,457.00	272,130.00	15,751.55	340,000.00	2,491.00	174,000.00
	-	-	-	-	-	-
<b>PROJECTS</b>						
062103 - Youth Center Roof/Masonry	85,182.77					
062107 - Animal Shelter						
062109 - JFS Interior Furnishings						
062203 - JFS Foundation/Façade						
062204 - JFS Performance Contracting	1,973,022.00					
062207 - Taft Windows & Façade				35,717.50		
062306 - Courthouse Roof & Façade						
062403 - 800 Broadway Elevators	1,059,252.23	272,130.00	15,751.55	51,866.22		
062404 - Courthouse Elevators				252,416.28	2,491.00	174,000.00
062405 - Taft Center Elevators						
062406 - 800 Broadway Exterior						
062407 - Taft Center Chiller						
062409 - Central Campus						
Court of Appeals Laptops						
Prosecutor Matrix Installation						
Juvenile Court Grant Balance						
Summit Behavioral Courtroom						
291701 - Permit Automation						

CAPITAL PLANNING 2025					Facilities
	Courthouse Repairs Earmark	GF Reserve Capital Earmark	Unvoted GO Debt Balance	Audit Adj Earmark	Operating Budget
	500,000.00	11,000,000.00	750,000.00	500,000.00	470,212.49
	-	<b>19,587.28</b>	-	-	-
<b>PROJECTS</b>					
062103 - Youth Center Roof/Masonry					
062107 - Animal Shelter					
062109 - JFS Interior Furnishings					307,213.86
062203 - JFS Foundation/Façade					162,998.63
062204 - JFS Performance Contracting					
062207 - Taft Windows & Façade					
062306 - Courthouse Roof & Façade					
062403 - 800 Broadway Elevators					
062404 - Courthouse Elevators	500,000.00	2,430,092.72			
062405 - Taft Center Elevators		2,405,320.00			
062406 - 800 Broadway Exterior					
062407 - Taft Center Chiller		1,150,000.00			
062409 - Central Campus		250,000.00			
Court of Appeals Laptops		30,000.00			
Prosecutor Matrix Installation		365,000.00			
Juvenile Court Grant Balance		1,800,000.00	750,000.00	500,000.00	
Summit Behavioral Courtroom		1,300,000.00			
291701 - Permit Automation		1,250,000.00			



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# ORGANIZATIONAL CHART



- County boards for which the Board of County Commissioners have sole responsibility**
- Building Appeals Board
  - Building Standards Board
  - Commission on Women and Girls
  - Community Development Advisory Committee
  - Earthworks Appeals Board
  - Economic Inclusion Advisory Council
  - Hospital Commission
  - JFS Planning Commission
  - Oral Health Coalition
  - Storm Drainage Variances & Appeals
  - Rural Zoning Commission
  - Tax Incentive Review Council
  - Tax Levy Review Committee
  - Zoning Appeals Board

- County services for which the Board of County Commissioners share responsibility**
- Addiction Response Coalition
  - Board of Elections
  - Board of Revision
  - Cincinnati Area Geographic Information System (CAGIS)
  - Cincinnati Metropolitan Housing Authority (CMHA)
  - County Law Enforcement Applied Regionally (CLEAR)
  - Community Improvement Corporation
  - Convention Facilities Authority
  - Developmental Disabilities Services Board
  - Elderly Services Program Advisory Council
  - Emergency Management Agency
  - Family and Children First Council
  - Port of Greater Cincinnati Redevelopment Authority (The Port)
  - Investment Advisory Committee
  - Integrating Committee District 2
  - Land Reutilization Corporation
  - Law Library Resources Board
  - Mental Health and Recovery Services
  - Metropolitan Sewer District (MSD)
  - Miami Valley Conservancy District
  - OH-KY-IN Regional Council of Governments
  - OneOhio Region 2 Recovery Foundation Governance Board
  - Public Defender Commission
  - Public Health District
  - Public Library of Cinti. & Hamilton County
  - Records Commission
  - Regional Economic Development Initiative
  - Regional Planning Commission
  - River City Correctional Facility
  - Soil and Water Conservation District
  - Solid Waste Management Policy Committee
  - Southwest Ohio Regional Transit Authority (SORTA)
  - Stormwater District Oversight Board
  - Transportation Improvement District (TID)
  - Union Terminal Restoration
  - Veterans Service Commission
  - Workforce Investment Board
  - Zoo and Botanical Gardens

**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.

# Hamilton County ARPA Highlights

*Delivering recovery, resiliency, and community impact through \$158 million in federal funding*

## Direct Assistance & Support



1,902 households received mortgage assistance and 994 received senior utility assistance



\$2.4 million for food assistance with 80,541 residents served



\$7 million distributed to 107 non-profits providing social and family services



Mobile Crisis Team expanded to 24/7 serving 7,557 unique individuals



513Relief Bus held 365 engagements and events providing 57,564 services to the community

## Building Stronger Communities



Sewer extension in Whitewater Twp under construction



\$29 million to create/preserve 1,019 units of affordable housing



15 stormwater projects funded in 12 communities; 8 projects are completed



\$10 million for the Regional Safety Complex that is under construction

## Investing in People



\$1.5 million to help address nursing shortages with 146 students enrolled to date



\$225,000 for new construction training. 47 participants graduated



\$1.5 million to address small business advisory with 291 businesses served



\$1.2 million to address childcare teacher shortage; 82 were trained and employed

## Strengthening Families & Youth



27 organizations funded for youth resiliency programs; reaching 23,806 youth



92 organizations received INSPIRE funding; 15,000 youth served



Shelter Diversion program helped prevent 681 adults and 1,083 children from homelessness



\$999,000 awarded to fund 12 public WiFi projects

# Additional Taxing Options

## Transfer Tax Options and Schedules

### **Authority and Revenue Summary**

County Commissioners have the authority to levy up to 3 mills (\$3 per \$1000 of sales value) of real property transfer tax (ORC 322.02). Currently, Hamilton County levies 2 mills of transfer tax and 1 mill of conveyance fees. This tax currently collects just under \$15M for general fund purposes. An additional mill would collect around \$4.7M, assuming similar real estate sales conditions.

### **Adoption**

Public Hearings (spaced out 3-10 days)	December 4 & 11, 2025
Resolution Levying Additional Transfer Tax	January 8, 2026
Transfer Tax takes effect	February 7, 2026

### **Additional Notes**

- If adopted as an emergency measure, the tax would take effect immediately after the resolution is passed.
- Levy is subject to referendum, unless it is adopted as an emergency measure.

# Additional Taxing Options

## Sales Tax Options and Schedules

### Authority

County Commissioners have options of establishing a sales tax by their own vote (subject to referendum) or putting the choice before the voters. The chart below outlines the various options available for implementation of a quarter cent sales tax.

	<b>BOCC Vote – Direct</b>	<b>BOCC Vote &amp; Referendum</b>	<b>Ballot Measure – MAY</b>
<b>Public Hearings</b>	February - March	February - March	January
<b>BOCC Approval</b>	March 23, 2026	March 23, 2026	February 3, 2026
<b>Collections Begin</b>	July 1, 2026	April 2027	October 1, 2026
<b>Revenues Received*</b>	October 2026	July 1, 2027	January 1, 2027
<b>2026 Revenues</b>	\$26M	\$0M	\$13M

\* Sales tax receipts are disbursed by the state on a three-month delay.

### **BOCC Direct Vote**

If a Commissioner-voted sales tax is approved those collections will begin the first day of the next quarter, 65 days after approval. For example, if the Commissioners should approve a sales tax measure in March, collections would begin on July 1, and revenue would be received in October.

### **BOCC Vote and Referendum**

Commissioner-voted sales taxes are subject to referendum on the November 2026 ballot. Under that scenario, sales tax would not be collected until after the election. Should the tax survive the referendum, the first revenues would not be received by the county until July 2027.

### **Ballot Measure**

Putting the sales tax directly before the voters on the May 2026 results in collections beginning in October 2026, revenues received in January 2027

**Board of Commissioners**

Denise Driehaus, President  
Stephanie Summerow Dumas, Vice President  
Alicia Reece

**Administrator**

Jeffrey W. Aluotto  
Phone: 513-946-4436

**DATE:** October 31, 2025 **Staff Report #2025-SR0032**

**TO:** Board of Commissioners

**FROM:** Lisa Webb, Assistant County Administrator

**COPIES:** Jeff Aluotto, Holly Christmann, John Bruggen, Bridget Doherty, Travina Adams

**SUBJECT:** 513Relief Bus 2026 Planning

**Summary:** The purpose of this communication is to update the Board of County Commissioners on 2026 planning for the 513Relief Bus program. I am pleased to share the bus has provided over 23,745 services at 88 locations so far in 2025.

**2026 Planning:** The 513Relief team will be building out the 2026 plan in the coming months. The plan will include the bus serving as an access point in the community for direct economic assistance as available as well as the continued expansion of medical services (including vision services and increased access to dental supplies – toothbrushes, floss) and the continuation of health screenings, flu vaccinations and sports/school physicals). The bus continues to work with over 150 County agencies and social service providers in the community to meet the needs of residents. These partnerships expand every year (e.g. this year Public Health expanded their birth certificate program to include assistance with death certificates as well) and now include help with unclaimed funds. Continued expansion of services to support the community will be a part of the development of the 2026 bus plan.

As in 2025, the plan will also include the marquee events for the year (Back to School, Seniors, Youth Employment, and more). In 2025, there were eight marquee events, as well as UC Health Days and other community partnerships (and many smaller community engagements throughout the year).

The marketing plan will be shared with Commissioners as a part of the overall plan for bus services. The County continues to work with Right Now Communications for marketing, including social media outreach for bus engagements through an ARPA

contract. This partnership has been impactful, with their social media efforts specifically drawing individuals to the bus for services.

**Staffing:** In addition to the 3FTE directly assigned to the 513Relief program, JFS staffing includes 1 manager and 7 staff members to support services provided through the bus. All current staffing are included in the 2026 Administrator's Recommended Budget.

**Data Collection:** CAGIS has developed a 513Relief Bus database providing tracking of bus locations and partners as well as services provided at each engagement. This database continues to evolve as partnerships increase, and more services are delivered in the community. In addition, County Administration has begun discussions with the CRBC to identify business community partners to review and recommend data collection services that could assist the bus in finding more meaningful measures of impact. The bus team is also working with current medical providers to develop a system for documenting medical costs saved through services on the bus.

**Logistics:** The County continues to contract with Eastern Personnel for set up and break down services at bus engagements. As events have grown in scale their services have been even more needed. The ARPA contract for these services was expanded in late 2025.

The 513Relief team has on-site technology including Wi-Fi on the bus, printers, tablets and laptops for intake and reporting. In addition, the team has been working with County Risk Management to develop a full safety plan for the bus (keeping both staff and the residents served safe) this includes updated operational logs, routine medical and bus safety equipment checks (AED, fire extinguisher, medical supplies).

**Next Steps:** The 2026 plan will be developed and shared with the Commissioners early next year. This plan will provide a road map guiding the bus activities for the year, giving providers time to properly plan and staff the bus and gives the communications team lead time to successfully market bus engagements. To help with this effort, the team is asking Commission offices to share any requests for potential events, partnership organizations, or engagements with the bus team by the end of December 2025. This will allow the team time to reach out to the community and partners to determine the best ways to include these requests in the 2026 513Relief Bus Plan.



**Hamilton County Board of County Commissioners**

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Jeffrey W. Aluotto, County Administrator

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